

----- Prior Years -----	----- Current Year -----	-- FY/2026 Budget Year ----		
Revenue	Revenue	Adopted	Actual On	Projected
FY/2023	FY/2024	Budget	2025/04	Revenue
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011010-2024

TOTAL - ** GENERAL FUND **	2,017,955-	4,000,000-	4,081,514-	4,081,514-
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011000	**LOCAL REVENUE/GENERAL PROP.							
011010	** REAL ESTATE TAXES **							
011010-1992	1992 REAL ESTATE TAXES				_____	_____	_____	
011010-1993	1993 REAL ESTATE TAXES				_____	_____	_____	
011010-1994	1994 REAL ESTATE TAXES				_____	_____	_____	
011010-1995	1995 REAL ESTATE TAXES				_____	_____	_____	
011010-1996	1996 REAL ESTATE TAXES				_____	_____	_____	
011010-1997	1997 REAL ESTATE TAXES				_____	_____	_____	
011010-1998	1998 REAL ESTATE TAXES				_____	_____	_____	
011010-1999	1999 REAL ESTATE TAXES				_____	_____	_____	
011010-2000	2000 REAL ESTATE TAXES/SCHOOL				_____	_____	_____	
011010-2001	2001 REAL ESTATE TAXES				_____	_____	_____	
011010-2002	2002 REAL ESTATE TAXES				37-	_____	_____	_____
011010-2003	2003 REAL ESTATE TAXES				37-	_____	_____	_____
011010-2004	2004 REAL ESTATE TAXES				37-	66-	_____	_____
011010-2005	2005 REAL ESTATE TAXES				37-	66-	_____	_____
011010-2006	2006 REAL ESTATE TAXES				35-	97-	_____	_____
011010-2007	2007 REAL ESTATE TAXES				35-	97-	_____	_____
011010-2008	2008 REAL ESTATE TAXES				40-	110-	_____	_____
011010-2009	2009 REAL ESTATE TAXES				40-	110-	_____	_____
011010-2010	2010 REAL ESTATE TAXES				30-	141-	155	_____
011010-2011	2011 REAL ESTATE TAXES				30-	141-	155	_____
011010-2012	2012 REAL ESTATE TAXES				32-	147-	121	_____
011010-2013	2013 REAL ESTATE TAXES				32-	147-	88	_____
011010-2014	2014 REAL ESTATE TAXES				425-	674-	40-	_____
011010-2015	2015 REAL ESTATE TAXES				711-	1,156-	351-	_____
011010-2016	2016 REAL ESTATE TAXES				1,036-	1,624-	639-	_____
011010-2017	2017 REAL ESTATE TAXES				3,236-	2,324-	1,345-	_____
011010-2018	2018 REAL ESTATE TAXES				6,813-	3,216-	2,750-	_____
011010-2019	2019 REAL ESTATE TAXES				12,654-	8,328-	4,522-	_____
011010-2020	2020 REAL ESTATE TAXES				38,859-	18,209-	6,000-	8,134-
011010-2021	2021 REAL ESTATE TAXES				262,186-	33,586-	13,000-	19,831-
011010-2022	2022 REAL ESTATE TAXES				17,153,182-	285,088-	36,000-	47,369-
011010-2023	2023 REAL ESTATE TAXES					17,597,712-	260,000-	175,689-
011010-2024	2024 REAL ESTATE TAXES						19,984,102-	19,396,803-
011010-2025	2025 REAL ESTATE TAXES							
	-- TOTAL DEPARTMENT --				17,479,524-	17,953,039-	20,299,102-	19,656,954-
							20,712,247-	20,397,247-
							20,712,247-	20,712,247-

		----- Prior Years -----		----- Current Year -----		-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
011014-0001	EXCESS FUNDS-LAND SALE	30,029-	52,487-		90,331-			
	--TOTAL DEPARTMENT--	30,029-	52,487-		90,331-			
011015	** ROLLBACK TAXES **							
011015-2002	2002 ROLLBACK TAX							
011015-2003	2003 ROLLBACK TAX							
011015-2004	2004 ROLLBACK TAXES							
011015-2005	2005 ROLLBACK TAXES							
011015-2006	2006 ROLLBACK TAX							
011015-2007	2007 ROLLBACK TAX							
011015-2008	2008 ROLLBACK TAXES							
011015-2009	2009 ROLLBACK TAXES							
011015-2010	2010 ROLLBACK TAXES							
011015-2011	2011 ROLLBACK TAXES							
011015-2012	2012 ROLLBACK TAXES							
011015-2013	2013 ROLLBACK TAXES				51-			
011015-2014	2014 ROLLBACK TAXES				51-			
011015-2015	2015 ROLLBACK TAXES				47-			
011015-2016	2016 ROLLBACK TAXES				50-			
011015-2017	2017 ROLLBACK TAXES	1,261-			46-			
011015-2018	2018 ROLLBACK TAXES	1,215-	2,533-		20-			
011015-2019	2019 ROLLBACK TAXES	1,164-	2,439-		510-			
011015-2020	2020 ROLLBACK TAXES	1,255-	2,648-		557-			
011015-2021	2021 ROLLBACK TAXES	1,150-	2,444-		518-			
011015-2022	2022 ROLLBACK TAXES	883-	1,860-		391-			
011015-2023	2023 ROLLBACK TAXES		1,691-		359-			
011015-2024	2024 ROLLBACK TAXES			7,000-	335-			
011015-2025	2025 ROLLBACK TAXES						1,000-	1,000-
	--TOTAL DEPARTMENT--	6,928-	13,615-	7,000-	2,935-		1,000-	1,000-
011020	** PUBLIC SERVICE CORP.- TAXES							
011020-2007	2007 PUBLIC SERVICE CORP. TAXE							
011020-2008	2008 PUBLIC SERVICE CORP. TAXE							
011020-2009	2009 PUBLIC SERVICE CORP TAXES							
011020-2010	2010 PUBLIC SERVICE CORP. TAXE							
011020-2011	2011 PUBLIC SERVICE CORP. TAXE							
011020-2012	2012 PUBLIC SERVICE CORP. TAXE							
011020-2013	2013 PUBLIC SERVICE CORP. TAXE							
011020-2014	2014 PUBLIC SERVICE CORP. TAXE							
011020-2015	2015 PUBLIC SERVICE CORP. TAXE							
011020-2016	2016 PUBLIC SERVICE CORP TAXES							
011020-2017	2017 PUBLIC SERVICE CORP TAXES							
011020-2018	2018 PUBLIC SERV CORP TAXES							
011020-2019	2019 PUBLIC SERV CORP TAXES							
011020-2020	2020 PUBLIC SERV CORP TAXES							
011020-2021	2021 PUBLIC SERVICES CORP TAXE							
011020-2022	2022 PUBLIC SERVICE CORP. TAXE	456,276-						
011020-2023	2023 PUBLIC SERV CORP TAXES		407,429-					

FUND #-100 ** GENERAL FUND REVENUE **

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
011050	** MERCHANT'S CAPITAL TAXES **									
011050-0001	MERCHANT'S CAPITAL TAXES-CURRE									
011050-2007	2007 MERCHANT'S CAPITAL TAXES									
011050-2008	2008 MERCHANT'S CAPITAL TAXES									
011050-2009	2009 MERCHANT'S CAPITAL TAXES									
011050-2010	2010 MERCHANT'S CAPITAL TAXES									
011050-2011	2011 MERCHANT'S CAPITAL TAXES									
011050-2012	2012 MERCHANT'S CAPITAL TAXES									
011050-2013	2013 MERCHANT'S CAPITAL TAXES									
011050-2014	2014 MERCHANT'S CAPITAL TAXES									
011050-2015	2015 MERCHANT'S CAPITAL TAXES									
011050-2016	2016 MERCHANT'S CAPITAL TAXES									
011050-2017	2017 MERCHANT'S CAPITAL TAX									
011050-2018	2018 MERCHANT'S CAPITAL TAXES									
011050-2019	2019 MERCHANT'S CAPITAL TAXES				5-					
011050-2020	2020 MERCHANT'S CAPITAL TAXES									
011050-2021	2021 MERCHANT'S CAPITAL TAXES	389-	16							
011050-2022	2022 MERCHANT'S CAPITAL TAXES	81,985-	32-		21-					
011050-2023	2023 MERCHANT'S CAPITAL TAX		95,278-		82-					
011050-2024	2024 MERCHANT'S CAPITAL TAXES			88,390-	96,202-					
011050-2025	2025 MERCHANT'S CAPITAL TAXES							94,357-	94,357-	94,357-
	--TOTAL DEPARTMENT--	82,374-	95,294-	88,390-	96,310-			94,357-	94,357-	94,357-
011055	** LATE FILING PP **									
011055-2007	2007 LATE FILING PP RETURN									
011055-2008	2008 LATE FILING PP RETURN									
011055-2009	2009 LATE FILING PP RETURN									
011055-2010	2010 LATE FILING PP RETURN									
011055-2011	2011 LATE FILING PP RETURN									
011055-2012	2012 LATE FILING PP RETURN									
011055-2013	2013 LATE FILING PP RETURN									
011055-2014	2014 LATE FILING PP RETURN									
011055-2015	2015 LATE FILING PP RETURN FEE									
011055-2016	2016 LATE FILING PP RETURN FEE									
011055-2017	2017 LATE FILING PP RETURN	20-								
011055-2018	2018 LATE FILING PP RETURN FEE	387-	63-							
011055-2019	2019 LATE FILING PP RETURN FEE	449-	237-		100-					
011055-2020	2020 LATE FILING PP RETURN	982-	366-	200-	250-					
011055-2021	2021 LATE FILING PP RETURN	5,137-	1,103-	400-	615-		200-	200-	200-	
011055-2022	2022 LATE FILING PP RETURN	51,527-	6,178-	1,000-	1,987-		400-	400-	400-	
011055-2023	2023 LATE FILING PP RETURN		45,824-	5,000-	9,208-		1,000-	1,000-	1,000-	
011055-2024	2024 LATE FILING PP RETURN			50,000-	50,052-		5,000-	5,000-	5,000-	
011055-2025	2025 LATE FILING PP RETURN						50,000-	50,000-	50,000-	
	--TOTAL DEPARTMENT--	58,502-	53,771-	56,600-	62,212-		56,600-	56,600-	56,600-	
011060	** PENALTIES AND INTEREST **									
011060-0001	PENALTIES - ALL PROPERTY TAXES	266,782-	253,025-	238,000-	273,807-		238,000-	238,000-	238,000-	
011060-0002	INTEREST - ALL PROPERTY TAXES	161,170-	156,192-	140,000-	172,221-		140,000-	140,000-	140,000-	

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		R E V E N U E		ACCOUNTING PERIOD 2025/04		PAGE	8	GL068H
FUND #-100 ** GENERAL FUND REVENUE **										
		----- Prior Years -----		---- Current Year ----		-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted	
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget	
		-----	-----	-----	-----	-----	-----	-----	-----	

FUND #-100 ** GENERAL FUND REVENUE **

		----- Prior Years -----		----- Current Year -----		-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----
012070	** TAXES ON RECORDATION & WILL							
012070-0001	RECORDATION TAXES-DEEDS, ETC.	325,271-	304,931-	280,000-	241,013-	316,000-	316,000-	316,000-
012070-0002	TAX ON WILLS							
	--TOTAL DEPARTMENT--	325,271-	304,931-	280,000-	241,013-	316,000-	316,000-	316,000-
012080	**CIGARETTE TAX**							
012080-0001	CIGARETTE TAX	156,010-	146,597-	155,000-	101,822-	155,000-	155,000-	155,000-
	--TOTAL DEPARTMENT--	156,010-	146,597-	155,000-	101,822-	155,000-	155,000-	155,000-
012100								
012100-0001								
012100-2025								
012110	** MEALS TAX **							
012110-0001								
012110-0010	PENALTIES-MEALS TAX	3,234-	2,288-		3,230-			
012110-0011	INTEREST-MEALS TAX	814-	318-		1,359-			
012110-2022	2022 MEALS TAX							
012110-2023	2023 MEALS TAX	236,078-						
012110-2024	2024 MEALS TAX		222,908-		7,371-			
012110-2025	2025 MEALS TAX			230,000-	227,542-			
012110-2026	2026 MEALS TAX					255,000-	255,000-	255,000-
	--TOTAL DEPARTMENT--	240,126-	225,514-	230,000-	239,502-	255,000-	255,000-	255,000-
012111	**MEALS TAX-REC PARK CONCESSIO							
012111-0010	PENALTIES-MEALS TAX/REC PARK							
012111-0011	INTEREST-MEALS TAX/REC PARK							
012111-2022	2022 MEALS TAX-REC PARK CONCES							
012111-2023	2023 MEALS TAX-REC PARK CONCES							
012111-2024	2024 MEALS TAX-REC PARK CON							
012111-2025	2025 MEALS TAX-REC PARK CONCES							
012120	**TRANSIENT OCCUPANCY TAX**							
012120-0010	PENALTIES-TRANSIENT OCCUPANCY							
012120-0011	INTEREST-TRANSIENT OCCUPANCY T							
012120-2023	2023 TRANSIENT OCCUPANCY TAX	120,462-						
012120-2024	2024 TRANSIENT OCCUPANCY TAX		116,427-		21-			
012120-2025	2025 TRANSIENT OCCUPANCY TAX			103,000-	118,039-			
012120-2026	2026 TRANSIENT OCCUPANCY TAX					128,000-	128,000-	128,000-
	--TOTAL DEPARTMENT--	120,462-	116,427-	103,000-	118,060-	128,000-	128,000-	128,000-
012160	** E-911 REVENUE **							
012160-0001	E-911 ADDRESSING (LAND USE)	9,050-	9,700-	6,000-	7,240-	9,000-	9,000-	9,000-
	--TOTAL DEPARTMENT--	9,050-	9,700-	6,000-	7,240-	9,000-	9,000-	9,000-
012180	**COMMUNICATION SALES & USE TA							
012180-0001	COMMUNICATION SALES & USE TAX	441,567-	380,169-	400,000-	276,973-	400,000-	400,000-	400,000-
	--TOTAL DEPARTMENT--	441,567-	380,169-	400,000-	276,973-	400,000-	400,000-	400,000-
012185	** SOLAR MEGAWATT REVENUE **							

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget	Year -----
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
012185-0001	** SOLAR MEGAWATT REVENUE **							
	SOLAR MEGAWATT REVENUE							
TOTAL - ** OTHER LOCAL TAXES **		4,000,084-	3,925,491-	3,883,826-	3,176,214-		3,946,543-	4,120,026-
013000	** PERMITS, FEES & LICENSES **							
013010	** ANIMAL LICENSES **							
013010-2010	2010 DOG TAG SALES							
013010-2011	2011 DOG TAG SALES							
013010-2012	2012 DOG TAG SALES							
013010-2013	2013 DOG TAG SALES							
013010-2014	2014 DOG TAG SALES							
013010-2015	2015 DOG TAG SALES							
013010-2016	2016 DOG TAG SALES							
013010-2017	2017 DOG TAG SALES							
013010-2018	2018 DOG TAG SALES							
013010-2019	2019 DOG TAG SALES							
013010-2020	2020 DOG TAG SALES							
013010-2021	2021 DOG TAG SALES	10-						
013010-2022	2022 DOG TAG SALES	520-						
013010-2023	2023 DOG TAG SALES	4,311-	450-					
013010-2024	2024 DOG TAG SALES		3,531-		285-			
013010-2025	2025 DOG TAG SALES			4,000-	2,570-			
013010-2026	2026 DOG TAG SALES						4,000-	4,000-
	--TOTAL DEPARTMENT--	4,841-	3,981-	4,000-	2,855-		4,000-	4,000-
013030	** PERMITS & OTHER LICENSES **							
013030-0005	TRANSFER FEES	1,530-	1,476-	1,200-	1,036-		1,400-	1,400-
013030-0007	ZONING & SUBDIVISION PERMITS	106,353-	111,200-	110,000-	84,642-		110,000-	110,000-
013030-0008	BUILDING PERMITS	128,441-	118,405-	120,000-	93,114-		120,000-	120,000-
013030-0009	BUILDING INSP FEES	1,065-	250-	500-	250-		500-	500-
013030-0010	ELECTRICAL PERMITS	52,608-	58,825-	60,000-	43,257-		60,000-	60,000-
013030-0012	PLUMBING PERMITS	40,809-	39,847-	47,000-	28,940-		47,000-	47,000-
013030-0014	MECHANICAL PERMITS	45,714-	43,819-	50,000-	32,866-		50,000-	50,000-
013030-0024	EROSION & SEDIMENT CONTROL PER	37,934-	40,303-	40,000-	28,250-		40,000-	40,000-
013030-0030	WETLANDS APPLICATION FEES	9,922-	14,000-	13,000-	8,500-		13,000-	13,000-
013030-0031	PERMIT RENEWAL FEE	14,150-	15,850-	14,000-	12,600-		16,000-	16,000-
013030-0032	STORMWATER MANAGEMENT FEE							
013030-0033	SPECIAL EXCEPTION APPLICATION	1,200-	1,800-	1,200-	1,800-		2,700-	2,700-
013030-0035	PLATS	15,350-	9,275-	10,000-	8,345-		10,000-	10,000-
013030-0036	VARIANCE OR APPEAL APPLICATION	7,800-	6,600-	5,000-	4,800-		5,800-	5,800-
013030-0037	AMENDMENT TO ZONING ORDINANCE	25-						
013030-0038	CHESAP.BAY ACT EXCEPTION APP.	4,800-	6,000-	4,800-	5,476-		6,000-	6,000-
013030-0041	SITE PLAN REVIEW FEE		500-		1,600-		1,400-	1,400-
013030-0042	STORM WATER MANAGEMENT FEE	580-	920-	1,000-	580-			
013030-0046	TRASH LICENSE FEES	4,250-	3,500-	4,000-	14,000-		6,500-	6,500-
013030-0048	LAND USE APPL. FEES FROM C OF	50	125-		150-		150-	150-

		----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** PERMITS & OTHER LICENSES **									
013030-0049	TIRE DISPOSAL FEE	7,243-	6,598-	6,000-	4,749-		6,000-	6,000-	6,000-
013030-0050	RE-ADVERTISING FEE								
013030-0051	SPRINGFIELD PROFFER TAX				2,800-				
--TOTAL DEPARTMENT--		479,724-	479,293-	487,700-	377,755-		496,450-	496,450-	496,450-
013033-0001	TIDAL WETLANDS IN-LIEU FEES	8,209-	2,957-	5,000-	1,472-		5,000-	5,000-	5,000-
--TOTAL DEPARTMENT--		8,209-	2,957-	5,000-	1,472-		5,000-	5,000-	5,000-
TOTAL - ** PERMITS, FEES & LICENSES **		492,774-	486,231-	496,700-	382,082-		505,450-	505,450-	505,450-
014000	** FINES & FORFEITURES **								
014010	** FINES & FORFEITURES **								
014010-0001	COURT FINES AND FORFEITURES	177,599-	95,807-	125,000-	70,170-		125,000-	125,000-	125,000-
014010-0002	PARKING FINES/HANDICAPPED								
014010-0003	INTEREST	2,424-	2,586-	1,800-	1,494-		1,800-	1,800-	1,800-
014010-0004	COURT FINES - ORDINANCE VIOLAT	5-							
014010-0005	PARKING FINES/FIRE LANES		100-		600-				
014010-0006	ORDINANCE ASSESSING FEE(CRIM &	77,180-	55,320-	60,000-	57,054-		60,000-	60,000-	60,000-
014010-0007	NON-CONSECUTIVE JAIL TIME FEE								
014010-0008	FORFEITURE FUNDS/COMM ATTY/LOC				1,451-				
014010-0009	COURT RESTITUTION/DWI	16,690-	14,969-	15,000-	11,704-		15,000-	15,000-	15,000-
014010-0010	COURT FINES REIMB/TOWN C.B.								
--TOTAL DEPARTMENT--		273,898-	168,782-	201,800-	142,473-		201,800-	201,800-	201,800-
TOTAL - ** FINES & FORFEITURES **		273,898-	168,782-	201,800-	142,473-		201,800-	201,800-	201,800-
015000	**REVENUE/USE OF MONEY & PROPE								
015010	** REVENUE FROM USE OF MONEY *								
015010-0001	INTEREST ON BANK DEPOSITS	1,022-	908-	1,200-	610-		1,200-	1,200-	1,200-
015010-0002	MARSHFIELD INVESTMENT ACCT INT	383,098-	607,367-	414,500-	315,315-		382,000-	382,000-	382,000-
015010-0003	MARSHFIELD INT.-C.A. ASSET FOR	217-	198-		25-		25-	25-	25-
015010-0006	INTEREST/BENEFIT AMERICA								
015010-0007	MARKET VALUE	81,765	118,664-		132,771-		180,400-	180,400-	180,400-
015010-0008	INTEREST NOTE RECEIVABLE (VA B								
015010-0009	MARKET VALUE/C.A. ASSET FORFEI	1-							
015010-0010	DIVIDENDS/WILMINGTON TRUS/ESCR	664-	1,051-						
015010-0011	DIVIDENDS-WT/VRA DACA (GHCP)	29,949-	58,772-	60,000-					
015010-0012	INTEREST INCOME-LEASES GASB 87								
015010-0013	INTEREST INCOME/INVESTMENTS						60,000-	60,000-	60,000-
--TOTAL DEPARTMENT--		333,186-	786,960-	475,700-	448,721-		623,625-	623,625-	623,625-
015020	**REVENUE FROM USE OF PROPERTY								
015020-0002	RENTAL OF WATER TOWER (METROCA	3,000-	3,000-	3,000-					

FUND #-100 ** GENERAL FUND REVENUE **

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Revenue	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
**REVENUE FROM USE OF PROPERTY										
015020-0005	TOWER RENTAL/VERIZON	68,987-	63,238-	68,987-	67,550-	_____	68,987-	68,987-	68,987-	
015020-0006	TOWER RENTAL (US.DEPT.NAVY)					_____	_____	_____		
015020-0007	TOWER RENTAL (BROADBAND)					_____	_____	_____		
015020-0008	RENT-FLEX SPACE					_____	_____	_____		
015020-0009	RENT-WELDING SCHOOL					_____	_____	_____		
015020-0010	RENT/HEALTH DEPT	28,349-	23,987-	26,168-	21,807-	_____	26,168-	26,168-	26,168-	
015020-0011	RENT/CENTRAL VA HEALTH SERVICE	68,928-	51,696-	68,928-	57,440-	_____	68,928-	68,928-	68,928-	
	--TOTAL DEPARTMENT--	<u>169,264-</u>	<u>141,921-</u>	<u>167,083-</u>	<u>146,797-</u>	_____	<u>164,083-</u>	<u>164,083-</u>	<u>164,083-</u>	
015021-0001	RENT-JAMES MONROE MEM FOUNDATI					_____	_____	_____		
015022-0001	LEASE OFFSET-DIOR RECOGNIZE GA					_____	_____	_____		
TOTAL - **REVENUE/USE OF MONEY & PROPE		<u>502,450-</u>	<u>928,881-</u>	<u>642,783-</u>	<u>595,518-</u>	_____	<u>787,708-</u>	<u>787,708-</u>	<u>787,708-</u>	
016000	** CHARGES FOR SERVICES **									
016010	** COURT COSTS **									
016010-0003	SHERIFF'S FEES	1,309-	1,288-	1,300-	1,266-	_____	1,800-	1,800-	1,800-	
016010-0006	COURTHOUSE MAINTENANCE FEES	20,905-	15,599-	18,000-	16,594-	_____	20,000-	20,000-	20,000-	
016010-0007	COURT APPT ATTY FEES	2,706-	1,808-	2,500-	1,153-	_____	2,500-	2,500-	2,500-	
016010-0008	GUN PERMIT FEES	12,934-	12,735-	10,000-	9,875-	_____	11,000-	11,000-	11,000-	
016010-0009	JAIL ADMISSION FEE - LOCAL	864-	668-	500-	691-	_____	900-	900-	900-	
016010-0010	DOC REPRO COSTS	3,614-	3,359-	3,000-	2,892-	_____	3,000-	3,000-	3,000-	
016010-0011	FEES FROM LOWER COURTS	228-	100-	100-	128-	_____	200-	200-	200-	
016010-0012	DETENTION HOME COSTS					_____	_____	_____		
016010-0013	LAW LIBRARY FEES					_____	_____	_____		
	--TOTAL DEPARTMENT--	<u>42,560-</u>	<u>35,557-</u>	<u>35,400-</u>	<u>32,599-</u>	_____	<u>39,400-</u>	<u>39,400-</u>	<u>39,400-</u>	
016020	**COMMONWEALTH ATTORNEY FEES**									
016020-0001	COMMONWEALTH ATTORNEY'S FEES	2,230-	1,657-	1,000-	1,229-	_____	1,500-	1,500-	1,500-	
	--TOTAL DEPARTMENT--	<u>2,230-</u>	<u>1,657-</u>	<u>1,000-</u>	<u>1,229-</u>	_____	<u>1,500-</u>	<u>1,500-</u>	<u>1,500-</u>	
016030	**CHARGES FOR LAW ENFORCEMENT*									
016030-0002	PAYMENT SHERIFF'S DEPT/TOWN MO	6,792-	9,405-	9,500-	9,778-	_____	11,200-	11,200-	11,200-	
016030-0003	SHERIFF DEPT REIMB/SPEC ACTIVI	4,179-	11,210-		13,195-	_____	_____	_____		
	--TOTAL DEPARTMENT--	<u>10,971-</u>	<u>20,615-</u>	<u>9,500-</u>	<u>22,973-</u>	_____	<u>11,200-</u>	<u>11,200-</u>	<u>11,200-</u>	
016040	**CHARGES FOR RESCUE & FIRE**									
016040-0001	REV FROM BB&T DEPOSITS/RES. RE					_____	_____	_____		
016040-0002	REV FROM NNSB DEPOSITS/RES. RE					_____	_____	_____		
016040-0003	E-911 SERV REIMB/TOWN OF COL B					_____	_____	_____		
016040-0004	REVENUE/NURSE PRACTITIONER					_____	_____	_____		
016040-0005	RESCUE REC/MONTROSS RES SQ					_____	_____	_____		
016040-0006	RESCUE REC/COL BCH RES SQ	43,679-	27,659-			_____	_____	_____		
016040-0007	RESCUE REC/WEST RES SQ					_____	_____	_____		
016040-0008	RESCUE REC/COUNTY	1,005,305-	984,768-	1,100,000-	744,945-	_____	1,100,000-	1,100,000-	1,100,000-	
016040-0009	ADM FEES RESCUE RECOVERY/COUNT					_____	_____	_____		

FUND #-100 ** GENERAL FUND REVENUE **

	----- Prior Years -----		----- Current Year -----		-- FY/2026 Budget Year ----			
	Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
	FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
	-----	-----	-----	-----	-----	-----	-----	-----
	CHARGES FOR RESCUE & FIRE							
016040-0010	RES REC/TREAS COLL/MONTROSS				_____	_____	_____	
016040-0011	RES REC/TREAS COLL/COL BCH				_____	_____	_____	
016040-0012	RES REC/TREAS COLL/WESTMORELAN				_____	_____	_____	
016040-0013	RES REC/TREAS COLL/COUNTY EMS				_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>1,048,984-</u>	<u>1,012,427-</u>	<u>1,100,000-</u>	<u>744,945-</u>	<u>1,100,000-</u>	<u>1,100,000-</u>	<u>1,100,000-</u>
016060	**CHARGES FOR OTHER PROTECTION							
016060-0001	ANIMAL SHELTER ADOPTION FEES	1,585-	1,778-	1,500-	973-	_____	1,500-	1,500-
016060-0002	DANGEROUS DOG FEE/ANIM CONTROL	50-	50-	50-	10-	_____	50-	50-
016060-0003	ANIMAL SHELTER CONTRACTUAL FEE				_____	_____	_____	
016060-0004	ANIMAL SHELTER RICH CO VET/MED				_____	_____	_____	
016060-0005	ANIMAL STERILIZATION FEE	25-	325-		_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>1,660-</u>	<u>2,153-</u>	<u>1,550-</u>	<u>983-</u>	<u>1,550-</u>	<u>1,550-</u>	<u>1,550-</u>
016080	**CHARGES-SANITATION/WASTE REM							
016080-0004	CHARGES FOR RECYCLING WHITE GO	1,078-	17,084-	1,000-	7,725-	_____	5,000-	5,000-
016080-0005	CHARGES FOR DEBRIS DISPOSAL/CO				_____	_____	_____	
016080-0006	CHARGES FOR DEBRIS DISP/PRIVAT	7,644-	6,823-	6,000-	5,830-	_____	7,000-	7,000-
016080-0007	CHARGES FOR ELECTRONICS DISPOS	1,760-	1,600-	1,000-	1,455-	_____	1,600-	1,600-
	--TOTAL DEPARTMENT--	<u>10,482-</u>	<u>25,507-</u>	<u>8,000-</u>	<u>15,010-</u>	<u>13,600-</u>	<u>13,600-</u>	<u>13,600-</u>
016090	**CHARGES-LAW LIBRARY**							
016090-0001	LAW LIBRARY COLLECTIONS	745-	3,032-		3,951-	_____	_____	
	--TOTAL DEPARTMENT--	<u>745-</u>	<u>3,032-</u>		<u>3,951-</u>	_____	_____	
016130	**CHARGES FOR PARKS & RECREATI							
016130-0026	RECREATION CONCESSIONS & GATES	11,437-	4,896-		_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>11,437-</u>	<u>4,896-</u>		_____	_____	_____	
016160	**CHRGs/PLANNING & COMMUNITY D							
016160-0003	PAYMENT FOR COL BCH/ES INSPECT	4,169-	766-	2,500-	495-	_____	2,500-	2,500-
016160-0004	PAYMENT FOR COL BCH/BP & INSPE				_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>4,169-</u>	<u>766-</u>	<u>2,500-</u>	<u>495-</u>	<u>2,500-</u>	<u>2,500-</u>	<u>2,500-</u>
016190	**DIOR RECOGNIZED GASB87**							
016190-0001	DIOR RECOGNIZED GASB87				_____	_____	_____	
	TOTAL - ** CHARGES FOR SERVICES **	<u>1,133,238-</u>	<u>1,106,610-</u>	<u>1,157,950-</u>	<u>822,185-</u>	<u>1,169,750-</u>	<u>1,169,750-</u>	<u>1,169,750-</u>
018000	** MISCELLANEOUS REVENUE **							
018030	** EXPENDITURE REFUNDS **							
018030-0003	REFUNDS OR REBATES	13,820-	540-		611-	_____	_____	
	--TOTAL DEPARTMENT--	<u>13,820-</u>	<u>540-</u>		<u>611-</u>	_____	_____	
018990	** MISCELLANEOUS **							
018990-0001	PRIMARY FILING FEES	1,100-	3,500-		100-	_____	_____	

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget	Year -----
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
	** MISCELLANEOUS **							
018990-0002	DONATIONS/SANTA PAWS/ANIMAL CO							
018990-0003	DONATIONS-ANIMAL SHELTER	14,103-	7,720-		11,832-			
018990-0004	VAAW RATE INC CASE DONATIONS							
018990-0005	DRUG COURT DONATIONS/CA							
018990-0009	LOVE PROPERTY/LAND SALE			1,000,000-				
018990-0010	EQUIPMENT SALE	11,800-	12,657-					
018990-0011	STRATFORD HALL SUBST/LAND SALE							
018990-0012	JENKINS POINT/LAND SALE	16,000-						
018990-0013	COST ALLOCATION	50,581-	56,609-	50,000-			50,000-	50,000-
018990-0014	COLLECTION FEE ON DELINQUENT T	63,838-	58,536-	63,000-	52,951-		63,000-	63,000-
018990-0015	MISCELLANEOUS REVENUE	27,796-	12,340-	5,000-	51,251-		5,000-	5,000-
018990-0016	RAVE 911 - MARCUS ALERT MANDAT							
018990-0017	PARENTAL CONTRIBUTIONS (CPMT)	667-	33-		2,183-			
018990-0019	MISC. REV. (CERIDAN & AMERIFLE	271	6,469		2,679			
018990-0021	UNCLAIMED PERSONAL PROP SALE R							
018990-0024	MISCELLANEOUS REV - COMM OF RE	800-	800-	200-	1,000-		800-	800-
018990-0029	VML INSURANCE/PAYMENTS FOR CLA	500-	59,328-		22,383-			
018990-0030	VML SAFETY GRANT PROGRAM							
018990-0031	VML LODA REIMBURSEMENTS	31,845-	31,836-	33,000-	28,842-		44,000-	44,000-
018990-0032	TOWN OF COLONIAL BEACH WWTP RE							
018990-0036	OPIOID SETTLEMENT PAYMENTS							
018990-0053	VEHICLE STOP FEE	5,111	2,575-		1,300-			
018990-0054	HOUSEHOLD HAZARDOUS WASTE FEE	12,965-	749-	5,000-				
018990-0057	RABIES CLINIC FEES							
018990-0058	FEES CHARGED BY GEN REGISTRAR							
018990-0059	HOUSING/DEED OF TRUST PAYOFF R							
018990-0060	SHERIFF'S MISC DONATIONS/GRANT	2,300-	550-					
018990-0061	VDOT REVENUE SHARING MATCH							
018990-0062	DONATIONS (JAMES MONROE BIRTHP							
018990-0063	ALS SERVICE FEES/WEST EMERG SE							
018990-0064	DONATIONS (SCHOOL PROJECTS)							
018990-0065	(TOURISM) GRANT							
018990-0066	STRATFORD HALL FIRE SUBST DONA							
018990-0067	DONATIONS PROJ LIFESAVER-SHERI	1,222-	700-		1,050-			
018990-0068	SHERIFF'S TRIAD PROG DONATIONS	485-						
018990-0069	SHERIFF'S DEPT MISC REV	26,524-	21,762-		37,857-			
018990-0070	WCSO SEARCH & RESCUE TEAM							
018990-0071	STRATFORD HALL FIRE SUBST EQUI							
018990-0072	SHERIFF DONATION/SHOP W/A COP/	9,960-	11,965-		23,240-			
018990-0073	SHERIFF DONATION - D.A.R.E.	50-	75-		25-			
018990-0074	DONATIONS FOR RESCUE SQUADS							
018990-0075	SHERIFF DONATIONS- MOTORCYCLE							
018990-0076	DONATIONS EMS DEPARTMENT	150-	200-		1,100-			
018990-0077	RESCUE SQUAD ASSIST FUND GRANT							
018990-0078	DONATIONS K-9							
018990-0079	DONATIONS-911 SIGNS							
018990-0080	NATIONAL NIGHT OUT DONATIONS							

FUND #-100 ** GENERAL FUND REVENUE **

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
** MISCELLANEOUS **										
018990-0081	NATIONAL OPIOIDS SETTLEMENT	57,405-	70,795-		25,679-	_____		_____	_____	
018990-0082	VA FOREST SUSTAINABILITY AWARD	6,804-			12,978-	_____		_____	_____	
018990-0083	SHERIFF'S NATIONAL NIGHT OUT					_____		_____	_____	
--TOTAL DEPARTMENT--		331,513-	346,261-	1,156,200-	271,092-	_____		162,800-	162,800-	162,800-
MISCELLANEOUS SALES										
018991										
018991-0002	SALE OF HISTORY BOOKS	590-	40-	200-		_____		200-	200-	200-
--TOTAL DEPARTMENT--		590-	40-	200-		_____		200-	200-	200-
**MISCELLANEOUS E-911 COLLECTI										
018992										
018992-0013	E-911 MAP BOOK COLLECTIONS					_____		_____	_____	
018993	**NONJUDICIAL TAX SALES PROCEE									
018993-0001	NONJUDICIAL TAX SALE-ABBOTT					_____		_____	_____	
018993-0002	INTEREST EARNINGS-ABBOTT	1-	1-			_____		_____	_____	
018993-0003	NONJUDICIAL TAX SALE-ARMSTRONG					_____		_____	_____	
018993-0004	INTEREST EARNINGS-ARMSTRONG	2-	2-			_____		_____	_____	
018993-0005	NONJUDICIAL TAX SALES-L. LEWIS	2,487-				_____		_____	_____	
018993-0006	INTEREST EARNINGS-L. LEWIS	1-	2-		1-	_____		_____	_____	
018993-0007	NONJUDICIAL TAX SALE-H. LEWIS	4,237-				_____		_____	_____	
018993-0008	INTEREST EARNING-H. LEWIS	2-	4-		2-	_____		_____	_____	
018993-0009	NONJUDICIAL TAX SALE-COLLIGAN	9,833-				_____		_____	_____	
018993-0010	INTEREST EARNINGS-COLLIGAN	5-	10-		4-	_____		_____	_____	
018993-0011	NONJUDICIAL TAX SALE-MALLORY	18,532-				_____		_____	_____	
018993-0012	INTEREST EARNINGS-MALLORY	10-	19-		7-	_____		_____	_____	
018993-0013	NONJUDICIAL TAX SALE-BIRCHLER		21,500-			_____		_____	_____	
018993-0014	INTEREST EARNINGS-BIRCHLER		10-		16-	_____		_____	_____	
018993-0015	NONJUDICIAL TAX SALE-BRADLEY		30,375-			_____		_____	_____	
018993-0016	INTEREST EARNINGS-BRADLEY		15-		23-	_____		_____	_____	
018993-0017	NONJUDICIAL TAX SALE-CAPUTO		4,694-			_____		_____	_____	
018993-0018	INTEREST EARNINGS-CAPUTO		2-		4-	_____		_____	_____	
018993-0019	NONJUDICIAL TAX SALE-DILDY		19,238-			_____		_____	_____	
018993-0020	INTEREST EARNINGS-DILDY		9-		14-	_____		_____	_____	
018993-0021	NONJUDICIAL TAX SALE-HUFF		34,226-			_____		_____	_____	
018993-0022	INTEREST EARNINGS-HUFF		17-		26-	_____		_____	_____	
018993-0023	NONJUDICIAL TAX SALE-HUFFMAN		16,131-			_____		_____	_____	
018993-0024	INTEREST EARNINGS-HUFFMAN		8-		12-	_____		_____	_____	
018993-0025	NONJUDICIAL TAX SALE-KING		21,131-			_____		_____	_____	
018993-0026	INTEREST EARNINGS-KING		10-		16-	_____		_____	_____	
018993-0027	NONJUDICIAL TAX SALE-LOCKHART		21,000-			_____		_____	_____	
018993-0028	INTEREST EARNINGS-LOCKHART		10-		16-	_____		_____	_____	
018993-0029	NONJUDICIAL TAX SALE-MCDONOUGH		37,818-			_____		_____	_____	
018993-0030	INTEREST EARNINGS-MCDONOUGH		18-		28-	_____		_____	_____	
018993-0031	NONJUDICIAL TAX SALE-MESSERSMI		21,625-			_____		_____	_____	
018993-0032	INTEREST EARNINGS-MESSERSMITH		11-		16-	_____		_____	_____	
018993-0033	NONJUDICIAL TAX SALE-J. BORDER		25,865-			_____		_____	_____	
018993-0034	INTEREST EARNINGS-J. BORDERS		9-		19-	_____		_____	_____	
018993-0035	NONJUDICIAL TAX SALE-J. RISHTY		27,368-			_____		_____	_____	

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----
** RECOVERED COSTS **								
019020-0044	REIMB NN PLANNING/FLEX SPACE							
019020-0045	REIMB TOWN OF MONTROSS/FLEX SP							
019020-0046	REIMB TOWN OF MONTROSS/ENGINEE							
019020-0047	REIMB TOWN OF COLONIAL BEACH W							
019020-0048	REIMB RCC/WELD SCH							
019020-0049	TAKEOVER AGREEMENT/PENN NAT IN							
019020-0050	REIMB LONGWOOD UNIVERSITY/VATI							
019020-0051	RECOVERED COSTS/MERRIMAC CENTE							
019020-0052	RECOVERED COST/TRUCK SCALE							
019020-0053	REIMB/TOWN OF MONTROSS-WATERLI							
019020-0054	REIMB 50% CARPORT/CEN. VA HEAL	3,803-						
--TOTAL DEPARTMENT--		286,675-	293,327-	284,558-	213,545-	284,735-	284,735-	284,735-
019021	**RECOVERED COSTS-E-911**							
019021-0001	REIMB FOR RADIO EQUIP/TOWN COL							
019021-0002	REIMB TOWN OF COL. BCH/SOFTWAR	3,231-		3,300-		3,300-	3,300-	3,300-
019021-0003	PERSONNEL COSTS/REIMB/TOWN OF	350,707-	344,631-	457,806-	302,794-	457,806-	457,806-	457,806-
019021-0004	REIMB TOWN OF CB/VERIZON & AT&	705-	669-	450-	438-	450-	450-	450-
--TOTAL DEPARTMENT--		354,643-	345,300-	461,556-	303,232-	461,556-	461,556-	461,556-
TOTAL - ** RECOVERED COSTS **		641,318-	638,627-	746,114-	516,777-	746,291-	746,291-	746,291-
020000	** REVENUE FROM THE COMMONWEAL							
021000	** PAYMENTS IN LIEU OF TAXES *							
021010	** SERVICE CHARGES **							
021010-0001	PILT	1,732-	3,093-	1,600-		1,600-	1,600-	1,600-
--TOTAL DEPARTMENT--		1,732-	3,093-	1,600-		1,600-	1,600-	1,600-
TOTAL - ** PAYMENTS IN LIEU OF TAXES *		1,732-	3,093-	1,600-		1,600-	1,600-	1,600-
022000	** NON-CATEGORICAL AID **							
022010	** NON-CATEGORICAL AID **							
022010-0001	P2P VEHICLE SHARE TAX	353-	312-		533-			
022010-0002	GAME OF SKILL TAX							
022010-0003	MOTOR VEH. CARRIERS TAX(ROLLIN	27-	28-		43-			
022010-0004	AUTO RENTAL TAX	5,689-	3,057-	4,000-	2,941-	4,000-	4,000-	4,000-
022010-0005	MOBILE HOME TITLING TAX & RENT	55,452-	63,696-	30,000-	23,693-	30,000-	30,000-	30,000-
022010-0006	TAX ON DEEDS	108,780-	105,640-	80,000-	74,689-	80,000-	80,000-	80,000-
022010-2007	2007 STATE REIMB/CAR TAX							
022010-2008	2008 STATE REIMB/CAR TAX							
022010-2009	2009 STATE REIMB/CAR TAX							
022010-2010	2010 STATE REIMB/CAR TAX							
022010-2011	2011 STATE REIMB/CAR TAX							

FUND #-100 ** GENERAL FUND REVENUE **

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----
** NON-CATEGORICAL AID **								
022010-2012	2012 STATE REIMB/CAR TAX							
022010-2013	2013 STATE REIMB/CAR TAX							
022010-2014	2014 STATE REIMB/CAR TAX							
022010-2015	2015 STATE REIMB/CAR TAX							
022010-2016	2016 STATE REIMB/CAR TAX							
022010-2017	2017 STATE REIMB/CAR TAX							
022010-2018	2018 STATE REIMB/CAR TAX							
022010-2019	2019 STATE REIMB/CAR TAX							
022010-2020	2020 STATE REIMB/CAR TAX							
022010-2021	2021 STATE REIMB/CAR TAX							
022010-2022	2022 STATE REIMB/CAR TAX	1,139,679-						
022010-2023	2023 STATE REIMB/CAR TAX		1,139,679-					
022010-2024	2024 STATE REIMB/CAR TAX			1,139,679-	1,082,695-			
022010-2025	2025 STATE REIMB/CAR TAX					1,139,679-	1,139,679-	1,139,679-
--TOTAL DEPARTMENT--		1,309,980-	1,312,412-	1,253,679-	1,184,594-	1,253,679-	1,253,679-	1,253,679-
TOTAL - ** NON-CATEGORICAL AID **		1,309,980-	1,312,412-	1,253,679-	1,184,594-	1,253,679-	1,253,679-	1,253,679-
023000 ** STATE SHARED EXPENSES **								
023010 ** COMMONWEALTH'S ATTORNEY **								
023010-0001	COMMONWEALTH'S ATTORNEY REIMB.	313,729-	361,013-	446,770-	253,836-	446,770-	459,880-	459,880-
--TOTAL DEPARTMENT--		313,729-	361,013-	446,770-	253,836-	446,770-	459,880-	459,880-
023020 ** SHERIFF **								
023020-0001	SHERIFF'S REIMBURSEMENT	1,168,879-	1,309,329-	1,390,859-	922,095-	1,390,859-	1,469,511-	1,469,511-
--TOTAL DEPARTMENT--		1,168,879-	1,309,329-	1,390,859-	922,095-	1,390,859-	1,469,511-	1,469,511-
023030 ** COMMISSIONER OF THE REVENUE								
023030-0001	COMMISSIONER OF THE REVENUE RE	135,574-	144,823-	152,816-	113,677-	152,816-	160,091-	160,091-
--TOTAL DEPARTMENT--		135,574-	144,823-	152,816-	113,677-	152,816-	160,091-	160,091-
023040 ** TREASURER **								
023040-0001	TREASURER'S REIMBURSEMENT	118,643-	137,644-	165,730-	113,302-	165,730-	175,582-	175,582-
--TOTAL DEPARTMENT--		118,643-	137,644-	165,730-	113,302-	165,730-	175,582-	175,582-
023060 ** REGISTRAR/ELECTORAL BOARD *								
023060-0001	REGISTRAR/ELECTORAL BD. REIMB.	66,084-	87,000-	66,584-		66,584-	66,584-	66,584-
023060-0002	STATE BD OF ELECT/REIMBURSEMEN							
023060-0003	VA DEPART. OF ELECTIONS-CARES							
--TOTAL DEPARTMENT--		66,084-	87,000-	66,584-		66,584-	66,584-	66,584-
023070 ** CIRCUIT COURT CLERK **								
023070-0001	CIRCUIT COURT CLERK REIMBURSEM	242,289-	254,449-	271,365-	229,256-	271,365-	283,482-	283,482-
023070-0002	CLERK'S EXCESS FEES & TECH FUN							
023070-0003	LIBRARY OF VA GRANT 2012A-32/C							

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----
OTHER CATEGORICAL AID								
024042-0003	AFID GRANT/VINEYARD							
024042-0004	DCR GRANT FUNDS/REC COMPLEX							
024042-0005	VDOT FUNDS/REC ACCESS ROAD							
024042-0006	VSRFD FUNDS/CURRIOMAN LANDING							
024042-0007	AFID GRANT/BREWERY	18,750-			6,250-			
024042-0008	COF/VEDP GRANT CARRY-ON TRAILE				62,500-			
--TOTAL DEPARTMENT--		18,750-			68,750-			
024090-0004	FEMA (STATE SHARE REVERSE E-91							
024090-0005	(DHCD) HOUSING NEEDS GRANT							
024090-0006	FEMA REIMBURSEMENT (VDEM)							
024091-0001	STRAT HALL HISTORIC PRESERVE G				500,000-			
--TOTAL DEPARTMENT--					500,000-			
TOTAL - ** CATEGORICAL AID **		3,473,584-	1,626,012-	1,940,157-	1,927,574-	1,933,757-	1,933,757-	1,933,757-

030000	** FEDERAL REVENUES **							
032000	** NON-CATEGORICAL AID **							
033000	** CATEGORICAL AID **							
033011	** OTHER CATEGORICAL AID **							
033011-0002	FORFEITURE FROM DRUG SEIZURES							
033011-0005	CSA SSBG FUNDS							
033011-0011	BUREAU OF JUSTICE/BULLETPROOF	2,594-						
033011-0012	DCJS/VICTIM WITNESS	62,809-	85,143-	79,429-	76,957-	79,429-	79,429-	79,429-
033011-0014	OCDETF TASK FORCE REIMB							
033011-0015	DMV GRANTS	40,717-						
033011-0017	DCJS VICTIM WITNESS/FEDERAL							
033011-0021	DCJS BYRNE JUSTICE GRANT/SHERI							
033011-0022	DCR-LWCFA/REC COMPLEX							
033011-0023	EMPG GRANT FEDERAL	7,500-	7,500-					
033011-0024	CSA FEDERAL							
033011-0025	FEDERAL INTEREST SUBSIDY							
033011-0026	VA DEPT OF ELECTIONS-CARES ACT							
033011-0027	2020 TELECOMMUNICATION CDBG							
033011-0028	COVID-19 EMERGENCY SUPPLEMENTA							
033011-0029	DCR GRANT FUNDS/REC COMPLEX							
033011-0030	STATE HOMELAND SECURITY GRANT							
033011-0031	BYRNE/JUSTICE GRANT 2018-DJ-BX	5,666-						
033011-0032	SHERIFF CORONAVIRUS STAFFING -	28,908-						
033011-0033	SHERIFF GRNT COM POL & CRIME P	10,532-						
033011-0034	ARPA LE GRANT510467/SHERIFF VE		323,374-		34,419-			
033011-0036	DCJS GRANT LOLE 15PBJA22GG0061		1,714-					
033011-0037	DCJS GRANT 15PBJA21GG0258MUMU	1,517-						
033011-0038	DMV GRANT/ALCOHOL 24022		978-		4,936-			
033011-0039	DMV GRANT/SPEED 24099		1,034-		15,941-			

041040	** PROCEEDS FROM INDEBTEDNESS
041040-0002	VA BROADBAND LOAN PAYMENT/IDA

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
** PROCEEDS FROM INDEBTEDNESS										
041040-0006	PROCEEDS FROM INDEBT./RUS/JUDI									
041040-0007	FUND BALANCE RESERVE REV/COURT									
041040-0008	PROCEEDS FROM BB&T/MOTOROLA MI									
041040-0009	PROCEEDS/BANK OF AMER/MOTOROLA									
041040-0010	PROCEEDS FROM INDEBT./SCHOOL C									
041040-0011	PROCEEDS FROM INDEBT./SCHOOL E									
041040-0012	BOND PROCEEDS/COURTHOUSE									
041040-0013	BOND PREMIUM/COURTHOUSE									
041050	** TRANSFERS FROM OTHER FUNDS									
041050-0001	TRANSFER FROM PLACID BAY FUND									
041050-0002	TRANSFERS FROM WASH DIST FUND#									
041050-0003	TRANSFER FROM PLACID BAY DAM F									
041050-0008	TRANSFER FROM SHELL BLDG ESCRO									
041050-0009	TRANSF FROM WATER & SEWER FUND									
041050-0010	TRANSFER FROM SHELL BLDG/FUND#									
041050-0011	TRANSF FROM MONTROSS SEWER #32									
041050-0012	TRANSFER FROM MONROE HALL PROJ									
041050-0013	TRANSFER FROM DAY CARE FUND #1									
041050-0015	TRANSF FROM RES REC FUND #250/									
041050-0016	TRANSFER FROM COLES PT SEWER F									
041050-0017	TRANSF FROM RES REC FUND#250/A									
041050-0018	TRANSFER FROM FED DRUG SEIZURE									
041050-0019	TRANSF FROM WATER & SEWER FUND			83,883-				83,883-	126,013-	126,013-
041050-0020	TRANSFER FROM CAP PROJ/INDUST									
041050-0021	TRANSFER FROM SCHOOL/SRO GRANT	118,216-	38,710-	94,373-				101,219-	101,219-	101,219-
041050-0022	TRANSFER FROM GH-CP SD									
041050-0023	TRANSFER FROM REASSESSMENT FUN									
041050-0024	TRANSFER FROM ATJOHNSON DEBT S									
041050-0025	TRANSFER FROM SCHOOL									
041050-0026	TRANSFER FROM CARES ACT FUND									
041050-0027	TRANSFER FROM WESTMORELAND VRS		282,228-							
041050-0028	TRANSFER FROM MONTROSS VRS									
--TOTAL DEPARTMENT--		118,216-	320,938-	178,256-				185,102-	227,232-	227,232-
TOTAL - ** PROCEEDS FROM INDEBTEDNESS		118,216-	320,938-	178,256-				185,102-	227,232-	227,232-
110100-2021	2021 REAL ESTATE TAXES									
TOTAL FOR FUND		40,749,697-	40,247,413-	44,700,623-	39,255,868-			46,437,661-	46,967,618-	46,967,618-
FINAL TOTAL		40,749,697-	40,247,413-	44,700,623-	39,255,868-			46,437,661-	46,967,618-	46,967,618-

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	** GENERAL FUND **								
011010	** BOARD OF SUPERVISORS **								
011010-1300	SALARIES AND WAGES - PART-TIME	61,750	69,250	76,750	63,958		79,053	79,053	79,053
011010-2100	FICA	3,725	4,572	5,871	4,453		6,048	6,048	6,048
011010-2300	HOSPITAL/MEDICAL PLAN	45,741	37,753	32,184	26,800		35,712	35,712	35,712
011010-5510	TRAV(MILEAGE)/APPOINTEES OTHER								
011010-5800	MISCELLANEOUS	1,949	1,625	1,500	264		2,500	2,500	2,500
011010-5230-001	TELECOMMUNICATIONS (CULVER/MCC	286		600			600	600	600
011010-5510-001	TRAVEL/MILEAGE (CULVER/MCCORMA	267		600			600	600	600
011010-5540-001	TRAVEL/CONV.& EDUC(CULVER/MCCO	483		600			600	600	600
	--SUB TOTAL--	<u>1,036</u>		<u>1,800</u>			<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
011010-5230-002	TELECOMMUNICATIONS (HYNSON)	503	728	600	360		600	600	600
011010-5510-002	TRAVEL/MILEAGE (HYNSON)	325	1,049	600			600	600	600
011010-5540-002	TRAVEL/CONV. & EDUC.(HYNSON)			600			600	600	600
	--SUB TOTAL--	<u>828</u>	<u>1,777</u>	<u>1,800</u>	<u>360</u>		<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
011010-5230-003	TELECOMMUNICATIONS (FISHER)	666	912	600	360		600	600	600
011010-5510-003	TRAVEL/MILEAGE (FISHER)	567	797	600			600	600	600
011010-5540-003	TRAVEL/CONV. & EDUC.(FISHER)			600			600	600	600
	--SUB TOTAL--	<u>1,233</u>	<u>1,709</u>	<u>1,800</u>	<u>360</u>		<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
011010-5230-004	TELECOMMUNICATIONS (TATE/INGRA			600			600	600	600
011010-5510-004	TRAVEL/MILEAGE (TATE/INGRAM)	107		600	228		600	600	600
011010-5540-004	TRAVEL/CONV.& EDUC.(TATE/INGRA		900	600	1,433		600	600	600
	--SUB TOTAL--	<u>107</u>	<u>900</u>	<u>1,800</u>	<u>1,661</u>		<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
011010-5230-005	TELECOMMUNICATIONS (ROBERSON)								
011010-5510-005	TRAVEL/MILEAGE (ROBERSON)								
011010-5540-005	TRAVEL/CONV & EDUC (ROBERSON)								
011010-5230-006	TELECOMMUNICATIONS (TRIVETT)	585	347	600			600	600	600
011010-5510-006	TRAVEL/MILEAGE (TRIVETT)	600	1,129	600	1,110		600	600	600
011010-5540-006	TRAVEL/CONV & EDUC (TRIVETT)	221		600	1,529		600	600	600
	--SUB TOTAL--	<u>1,406</u>	<u>1,476</u>	<u>1,800</u>	<u>2,639</u>		<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
011010-6008	VEHICLE FUEL								
011010-6014	OTHER OPERATING SUPPLIES	28	140	250	95		250	250	250
	--TOTAL DEPARTMENT--	<u>117,803</u>	<u>119,202</u>	<u>125,555</u>	<u>100,590</u>		<u>132,563</u>	<u>132,563</u>	<u>132,563</u>
TOTAL - ** BOARD OF SUPERVISORS **		<u>117,803</u>	<u>119,202</u>	<u>125,555</u>	<u>100,590</u>		<u>132,563</u>	<u>132,563</u>	<u>132,563</u>
012100	** COUNTY ADMINISTRATION **								
012100-1100	SALARIES AND WAGES - REGULAR	404,147	488,097	354,900	377,252		453,097	453,097	453,097
012100-1200	SALARIES AND WAGES - OVERTIME	1,168	966						
012100-1300	SALARIES AND WAGES - PART-TIME								
012100-2100	FICA	28,192	35,122	27,150	27,778		34,662	34,662	34,662

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** COUNTY ADMINISTRATION **									
012100-2210	VRS	47,034	39,812	41,381	33,604		57,407	57,407	57,407
012100-2211	ICMARC/1% DC CONTRIBUTION/HYBR	1,188	3,419	2,814	4,699		4,590	4,590	4,590
012100-2220	EMPLOYERS PORTION DEFERRED COM								
012100-2300	HOSPITAL/MEDICAL PLAN	64,163	52,606	54,324	43,910		85,152	85,152	85,152
012100-2400	GROUP LIFE INSURANCE	5,414	4,984	4,756	3,305		5,347	5,347	5,347
012100-2515	VACORP DISABILITY INS. PREMIUM	498	1,102	824	1,017		2,401	2,401	2,401
012100-3100	PROFESSIONAL SERVICES	600	37,240	8,000	18,090		8,000	8,000	8,000
012100-3320	MAINTENANCE SERVICE CONTRACTS	3,452	4,166	10,000	3,198		10,000	10,000	10,000
012100-3500	PRINTING AND BINDING	1,255	733	1,000			1,000	1,000	1,000
012100-3600	ADVERTISING	4,792	3,827	3,300	1,735		3,300	3,300	3,300
012100-3601	ADVERTISING-2014 DELQ TAX								
012100-5210	POSTAL SERVICES	1,976	630	1,500	917		1,500	1,500	1,500
012100-5230	TELECOMMUNICATIONS	1,123	1,323	1,700	572		1,700	1,700	1,700
012100-5510	TRAVEL (MILEAGE)	115		50	395		50	50	50
012100-5540	TRAVEL (CONVENTION & EDUCATION	447	5,856	2,200	2,139		4,000	4,000	4,000
012100-5800	MISCELLANEOUS		105						
012100-5810	DUES & ASSOCIATION MEMBERSHIPS	1,160	625	2,500	153		2,500	2,500	2,500
012100-6001	OFFICE SUPPLIES	3,301	3,915	3,000	2,911		3,000	3,000	3,000
012100-6008	VEHICLE FUELS	1,176	915	1,600					
012100-6009	VEHICLE SUPPLIES	152	612	1,000					
012100-6012	BOOKS AND SUBSCRIPTIONS	2,493	2,279	2,200	1,111		1,000	1,000	1,000
012100-6014	OTHER OPERATING SUPPLIES	237			50				
012100-8202	FURNITURE AND FIXTURES		150						
012100-8203	COMMUNICATIONS EQUIPMENT								
012100-8208	LEASE PURCHASE EQUIPMENT								
012100-8302	CAPITALIZED FURNITURE & FIXTUR								
012100-8305	CAPITALIZED MOTOR VEHICLES								
012100-8308	CAPITALIZED LEASE/PURCHASE EQU								
--TOTAL DEPARTMENT--		<u>574,083</u>	<u>688,484</u>	<u>524,199</u>	<u>522,836</u>		<u>678,706</u>	<u>678,706</u>	<u>678,706</u>
012101									
012101-0001									
012110									
012110-0001									
012210	** LEGAL SERVICES **								
012210-2300	HOSPITAL/MEDICAL PLAN	5,815	5,940						
012210-3100	PROFESSIONAL SERVICES (CO. ATT	68,458	70,000	102,000	76,500		102,000	102,000	102,000
012210-3150	DOCUMENT PREP/SEWER PROJ		420		1,222				
012210-3150-002	TITLE SERVICES/SEWER PROJECT								
012210-3100-01	OTHER LEGAL SERVICES	41,708	29,698	25,000	43,965		25,000	25,000	25,000
--SUB TOTAL--		<u>41,708</u>	<u>29,698</u>	<u>25,000</u>	<u>43,965</u>		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
012210-3100-02	LEGAL SERVICES/SEWER PROJ.								
012210-5230	TELECOMMUNICATIONS								
012210-5540	TRAVEL (CONVENTION & EDUCATION								
012210-5810	DUES & ASSOCIATION MEMBERSHIPS	425	425		530				
--TOTAL DEPARTMENT--		<u>116,406</u>	<u>106,483</u>	<u>127,000</u>	<u>122,217</u>		<u>127,000</u>	<u>127,000</u>	<u>127,000</u>

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
012230	*RESEARCH & STATISTICS*								
012230-3100	PROFESSIONAL SERVICES								
012230-3160	PROF SERVICES/GOLF CART STUDY								
012240	** INDEPENDENT AUDITOR **								
012240-3100	PROFESSIONAL SERVICES	74,935		75,000	84,430		75,000	75,000	75,000
012240-3101	PROF. SVS/COST ALLOCATION	2,500		2,500			2,500	2,500	2,500
012240-3102	PROF. SVS/RETIREMENT VALUATION	2,000		2,000			2,000	2,000	2,000
012240-3120	AUDITING SERVICES/TREASURER								
	--TOTAL DEPARTMENT--	79,435		79,500	84,430		79,500	79,500	79,500
012310	** COMMISSIONER OF THE REVENUE								
012310-1100	SALARIES AND WAGES - REGULAR	249,425	266,130	280,302	236,644		293,232	293,232	293,232
012310-1200	SALARIES & WAGES-OVERTIME								
012310-1300	SALARIES & WAGES - PART-TIME	990	3,998	20,000	1,845		23,000	23,000	23,000
012310-2100	FICA	18,021	19,240	22,973	17,076		25,722	25,722	25,722
012310-2210	VRS	25,422	26,468	32,067	27,379		36,507	36,507	36,507
012310-2211	ICMARC/1% DC CONTRIB/HYBRID	3,710	4,098	4,264	4,569		6,491	6,491	6,491
012310-2300	HOSPITAL/MEDICAL PLAN	44,254	49,071	49,320	41,130		54,780	54,780	54,780
012310-2400	GROUP LIFE INSURANCE	3,339	3,555	3,756	2,797		3,460	3,460	3,460
012310-2515	VACORP DISABILITY INSURANCE PR	1,003	1,068	1,132	959		1,191	1,191	1,191
012310-3100	PROFESSIONAL SERVICES	10,563	16,218	20,000	17,750		20,000	20,000	20,000
012310-3500	PRINTING & BINDING						10,000	10,000	10,000
012310-3600	ADVERTISING	980		500			1,000	1,000	1,000
012310-5210	POSTAL SERVICES	14,826	14,079	16,000	12,116		16,000	16,000	16,000
012310-5230	TELECOMMUNICATIONS			1,000			2,000	2,000	2,000
012310-5510	TRAVEL/MILEAGE		172	500	112		500	500	500
012310-5540	TRAVEL/CONVENTION & EDUCATION	939	261	5,000	259		5,000	5,000	5,000
012310-5810	DUES & ASSOCIATION MEMBERSHIPS	55	450	1,000	65		1,000	1,000	1,000
012310-6001	OFFICE SUPPLIES	4,032	3,879	8,000	2,691		8,000	8,000	8,000
012310-6008	VEHICLE FUEL	885	456	2,000	290		2,000	2,000	2,000
012310-6009	VEHICLE MAINT. & SUPPLIES	328	584	1,500			1,500	1,500	1,500
012310-6012	BOOKS AND SUBSCRIPTIONS	1,533	1,664	2,500	2,294		2,500	2,500	2,500
012310-6014	OTHER OPERATING SUPPLIES		60	2,000	45		2,000	2,000	2,000
012310-6021	COMPUTER SUPPLIES			2,000			4,000	4,000	4,000
012310-8202	FURNITURE AND FIXTURES	25,311		1,000			1,000	1,000	1,000
012310-8207	COMPUTER EQUIPMENT		520	1,000			1,000	1,000	1,000
012310-8208	LEASE/PURCHASE OF EQUIP & SOFT	3,593							
012310-8305	CAPITALIZED MOTOR VEHICLES			26,000					
012310-8307	CAPITALIZED COMPUTER EQUIPMENT								
	--TOTAL DEPARTMENT--	409,209	411,971	503,814	368,021		521,883	521,883	521,883
012320	** ASSESSOR **								
012320-1300	SALARIES & WAGES PART-TIME								
012320-2100	FICA								
012320-3100	PROFESSIONAL SERVICES CONTRACT			40,000			40,000	40,000	40,000
012320-5210	POSTAGE								
012320-5230	TELECOMMUNICATIONS								
012320-6001	OFFICE SUPPLIES								

		----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
	** ASSESSOR **								
012320-8202	FURNITURE AND FIXTURES								
012320-8302	CAPITALIZED FURNITURE & FIXTUR								
012320-9204	SET-ASIDE								
	--TOTAL DEPARTMENT--			40,000			40,000	40,000	40,000
	** EQUALIZATION BOARD **								
012330	COMPENSATION								
012330-1800	ADVERTISING								
012330-3600	POSTAL SERVICES								
012330-5210	TRAVEL MILEAGE								
012330-5510	MISCELLANEOUS								
012410	** TREASURER **								
012410-1100	SALARIES AND WAGES - REGULAR	212,391	228,618	242,026	205,563		277,647	277,647	277,647
012410-1200	SALARIES & WAGES - OVERTIME	2,244	2,106		2,702				
012410-1300	PART-TIME SALARIES & WAGES								
012410-2100	FICA	14,716	16,013	18,515	14,574		21,240	21,240	21,240
012410-2210	VRS	20,445	21,964	27,688	23,383		34,567	34,567	34,567
012410-2211	ICMA-RC HDC MANDATORY	4,383	4,403	5,040	4,091		5,192	5,192	5,192
012410-2300	HOSPITAL/MEDICAL PLAN	57,213	58,655	60,372	49,795		67,296	67,296	67,296
012410-2400	GROUP LIFE INSURANCE	2,846	3,063	3,243	2,412		3,276	3,276	3,276
012410-2515	VACORP DISABILITY INSURANCE PR	661	718	763	648		786	786	786
012410-3100	PROFESSIONAL SERVICES	5,256	6,672	8,000	5,818		8,000	8,000	8,000
012410-3160	MANAGEMENT FEE	20,114	22,372	41,000	13,483		41,000	41,000	41,000
012410-3170	PROF SERVICES-LAND SALE EXPENS	3,946	7,830	3,600	52		3,600	3,600	3,600
012410-3320	MAINTENANCE SERV CONTRACTS/JAN								
012410-3500	PRINTING AND BINDING	9,000	9,000	10,000	7,461		10,000	10,000	10,000
012410-3600	ADVERTISING	868	902	1,000	453		1,000	1,000	1,000
012410-5210	POSTAL SERVICES	25,311	25,666	28,000	27,549		28,000	28,000	28,000
012410-5230	TELECOMMUNICATIONS								
012410-5510	TRAVEL (MILEAGE)								
012410-5540	TRAVEL (CONVENTION & EDUCATION	720	2,110	2,000	945		2,000	2,000	2,000
012410-5810	DUES & ASSOCIATION MEMBERSHIPS	920	920	1,500	930		1,500	1,500	1,500
012410-6001	OFFICE SUPPLIES	5,944	8,623	4,000	1,133-		4,000	4,000	4,000
012410-6008	VEHICLE FUELS			50			50	50	50
012410-6015	MERCHANDISE FOR RESALE (DECALS	230	1,047	1,500	878		1,500	1,500	1,500
012410-6021	COMPUTER SUPPLIES	900	2,002	1,000	339		1,000	1,000	1,000
012410-8208	LEASE/PURCHASE EQUIPMENT	1,509	1,802	2,900	362		2,900	2,900	2,900
	--TOTAL DEPARTMENT--	389,617	424,486	462,197	360,305		514,554	514,554	514,554
	** ACCOUNTING/UTILITIES **								
012430	SALARIES AND WAGES - REGULAR	373,683	399,519	421,529	327,895		413,754	413,754	413,754
012430-1200	SALARIES AND WAGES - OVER-TIME	1,430			10,076				
012430-1300	SALARIES & WAGES-PART TIME								
012430-2100	FICA	27,698	29,556	32,247	24,605		31,652	31,652	31,652
012430-2210	VRS	38,841	41,252	49,150	37,713		52,423	52,423	52,423
012430-2211	ICMARC/1% DC CONTRIBUTION/HYBR	5,199	4,874	6,241	1,625		5,519	5,519	5,519
012430-2300	HOSPITAL/MEDICAL PLAN	43,348	53,509	68,424	69,505		57,936	57,936	57,936

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** ACCOUNTING/UTILITIES **									
012430-2400	GROUP LIFE INSURANCE	4,955	5,255	5,649	3,741	_____	4,882	4,882	4,882
012430-2515	VACORP DISABILITY INS. PREMIUM	1,026	1,262	1,430	946	_____	754	754	754
012430-3100	PROFESSIONAL SERVICES			500		_____	500	500	500
012430-3320	MAINTENANCE SERVICE CONTRACTS	566	334	1,000	68	_____	1,000	1,000	1,000
012430-3500	PRINTING AND BINDING	191		500	212	_____	500	500	500
012430-3600	ADVERTISING	967	93	1,000		_____	1,000	1,000	1,000
012430-5210	POSTAL SERVICES	1,144	474	1,000	1,006	_____	1,000	1,000	1,000
012430-5230	TELECOMMUNICATIONS	558	480	1,000	360	_____	1,000	1,000	1,000
012430-5510	TRAVEL (MILEAGE)			200		_____	200	200	200
012430-5540	TRAVEL (CONV & EDU)	3,164	127			_____	1,500	1,500	1,500
012430-5800	MISCELLANEOUS	110		200		_____	200	200	200
012430-5810	DUES & ASSOCIATION MEMBERSHIPS	1,438	1,163	1,800	318	_____	1,800	1,800	1,800
012430-6001	OFFICE SUPPLIES	2,989	1,931	5,000	2,547	_____	5,000	5,000	5,000
012430-6008	VEHICLE FUEL			200		_____	200	200	200
012430-6012	BOOKS & SUBSCRIPTIONS	41	153	500	88	_____	500	500	500
012430-6014	OTHER OPERATING SUPPLIES			500	152	_____	1,000	1,000	1,000
012430-8202	FURNITURE AND FIXTURES	1,610		500	91	_____	600	600	600
012430-8208	LEASE/PURCHASE EQUIPMENT					_____			
	--TOTAL DEPARTMENT--	<u>508,958</u>	<u>539,982</u>	<u>598,570</u>	<u>480,948</u>	_____	<u>582,920</u>	<u>582,920</u>	<u>582,920</u>
012510	** DATA PROCESSING **								
012510-3100	PROFESSIONAL SERVICES	16,726	34,368	25,000	23,012	_____	40,000	40,000	40,000
012510-3320	MAINT. CONTRACTS (BAI,IBM, ETC	219,837	212,484	292,486	264,364	_____	440,703	440,703	440,703
012510-5230	TELECOMMUNICATIONS	67,249	86,999	85,000	71,195	_____	85,000	85,000	85,000
012510-5240	INTERNET ACCESS FEES	70,150	51,385	45,000	42,110	_____	60,000	60,000	60,000
012510-5540	TRAVEL (CONVENTION & EDUCATION		19	2,000	299	_____	2,500	2,500	2,500
012510-5810	DUES & MEMBERSHIP FEES	500	500	500	550	_____	600	600	600
012510-6014	OTHER OPERATING SUPPLIES	379	290	500	57	_____	500	500	500
012510-6021	COMPUTER SUPPLIES	12,998	8,114	15,000	14,189	_____	5,000	5,000	5,000
012510-8203	COMM. EQUIPMENT (RADIOS, TVS,			4,000	280	_____	2,000	2,000	2,000
012510-8208	LEASE/PURCHASE OF EQUIP & SOFT	95,048	154,920	185,700	187,300	_____	225,375	225,375	225,375
012510-8308	CAPITALIZED EQUIP & SOFTWARE					_____			
	--TOTAL DEPARTMENT--	<u>482,887</u>	<u>549,079</u>	<u>655,186</u>	<u>603,356</u>	_____	<u>861,678</u>	<u>861,678</u>	<u>861,678</u>
012511	**INFORMATION TECHNOLOGY**								
012511-1100	SALARIES & WAGES-REGULAR	156,007	165,718	179,505	100,280	_____	152,550	152,550	152,550
012511-2100	FICA	11,770	12,531	13,732	7,523	_____	11,670	11,670	11,670
012511-2210	VRS	17,681	18,589	23,930	9,254	_____	19,328	19,328	19,328
012511-2211	ICMA-RC HDC MANDATORY	900	1,005	850	953	_____	2,288	2,288	2,288
012511-2300	HOSPITALIZATION	8,597	8,808	9,060	7,560	_____	20,040	20,040	20,040
012511-2400	GROUP LIFE INSURANCE	2,091	2,221	2,405	936	_____	1,800	1,800	1,800
012511-2515	VACORP DISABILITY INSURANCE PR	380	404	451	372	_____	809	809	809
012511-5210	POSTAL SERVICES					_____			
012511-5230	TELECOMMUNICATIONS	614	563	2,000	7-	_____	1,200	1,200	1,200
012511-5540	TRAVEL (CONVENTION & EDUCATION		252	500	658	_____	750	750	750
012511-6001	OFFICE SUPPLIES	408	650	1,000	201	_____	500	500	500
012511-6008	VEHICLE FUEL	55	26	500		_____			

FUND #-100 *GENERAL FUND EXPENDITURES*

	----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Department Request	Year ---- County Admin Recommends	Adopted Budget
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012511-6009								
012511-6011			500	75		700	700	700
012511-6014	598		600	16		600	600	600
012511-8202								
012511-8208			200,000	33,662				
--TOTAL DEPARTMENT--	<u>199,101</u>	<u>210,767</u>	<u>435,033</u>	<u>161,483</u>		<u>212,235</u>	<u>212,235</u>	<u>212,235</u>
012550								
012550-2310								
012550-2600	2,107							
012550-2720	126,752	122,267	172,536	202,758		184,614	184,614	184,614
012550-5301	7,641	7,640	8,304	8,304		8,885	8,885	8,885
012550-5304	73,520	83,234	90,758	90,758		97,111	97,111	97,111
012550-5305	63,354	73,787	79,262	80,864		84,810	84,810	84,810
012550-5308	21,300	24,190	25,804	25,804		27,610	27,610	27,610
012550-5309	100	120		100				
012550-5310	5,782	6,116	6,663	6,663		7,129	7,129	7,129
012550-5311	13,542	15,719	18,632	18,632		19,936	19,936	19,936
012550-5312	4,850	2,206	3,510	3,510		3,756	3,756	3,756
012550-5313	1,210	776	776	776		830	830	830
012550-5314	134,296	133,873	110,312	110,312		118,034	118,034	118,034
012550-5316	564	1,292						
012550-5318								
012550-5319	31,836	31,836	33,000	22,496		33,000	33,000	33,000
012550-5320								
012550-5321								
012550-5322			3,993	3,993		4,273	4,273	4,273
--TOTAL DEPARTMENT--	<u>486,854</u>	<u>503,056</u>	<u>553,550</u>	<u>574,970</u>		<u>589,988</u>	<u>589,988</u>	<u>589,988</u>
012600								
012600-5810	3,893	3,940	4,000	3,990		4,000	4,000	4,000
012600-5811	1,000		1,000			1,000	1,000	1,000
012600-5813	450	450	450			450	450	450
--TOTAL DEPARTMENT--	<u>5,343</u>	<u>4,390</u>	<u>5,450</u>	<u>3,990</u>		<u>5,450</u>	<u>5,450</u>	<u>5,450</u>
TOTAL - ** COUNTY ADMINISTRATION **	<u>3,251,893</u>	<u>3,438,698</u>	<u>3,984,499</u>	<u>3,282,556</u>		<u>4,213,914</u>	<u>4,213,914</u>	<u>4,213,914</u>
013100								
013100-1300	9,617	10,215	10,000	9,011		11,137	11,137	11,137
013100-2100	644	586	765	517		852	852	852
013100-3100	9,502	17,781	18,000	18,329		25,000	25,000	25,000
013100-3150								
013100-3160	3,328	6,337	7,000	4,004		7,000	7,000	7,000
013100-3170	192	735	2,000	510		2,000	2,000	2,000
013100-3180	6,935	13,147	13,500	12,295		13,500	13,500	13,500

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----	
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends
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** ELECTORAL BOARD & OFFICIALS								
013100-3310	VOTING MACHINE REPAIRS			2,000	872		10,500	3,000
013100-3320	MAINTENANCE CONTRACTS	1,701	1,131	2,750	658		2,750	2,750
013100-3500	PRINTING AND BINDING	9,160	22,486	25,000	12,233		12,500	12,500
013100-3600	ADVERTISING	215	488	500	560		600	600
013100-3100-01	PROF. SERVICES-VOTING MACH CUS	129		1,000			1,000	1,000
	--SUB TOTAL--	129		1,000			1,000	1,000
013100-5210	POSTAL SERVICES	94			3,960			
013100-5230	TELECOMMUNICATIONS ELECT.BD	78	78	300			300	300
013100-5510	TRAVEL (MILEAGE) ELECT.BD.	1,097	1,659	2,000	981		2,000	2,000
013100-5540	TRAVEL (CONVENTION & EDUCATION		40	800			800	800
013100-5810	DUES & ASSOCIATION MEMBERSHIPS	200	200	300	200		300	300
013100-5899	ELECTION OFFICERS/MISC.EXPENSE	1,152	1,732	2,000	904		2,000	2,000
013100-5510-01	TRAVEL(MILEAGE) VOTING MACH CU	187	766	1,500	253		1,000	1,000
	--SUB TOTAL--	187	766	1,500	253		1,000	1,000
013100-6001	OFFICE SUPPLIES ELECT.BD	1,352	653	1,500	536		1,500	1,500
013100-6021	COMPUTER SUPPLIES	501	1,158	1,200			1,200	1,200
013100-8208	LEASE/PURCHASE OF EQUIP & SOFT						158,341	
013100-8308	CAPITALIZED LEASE/PURCHASE EQU	47,773	4,448	5,244	874		5,244	5,244
	--TOTAL DEPARTMENT--	93,857	83,640	97,359	66,697		259,524	93,683
013200	** REGISTRAR **							
013200-1100	SALARIES AND WAGES - REGULAR	78,892	83,804	88,719	73,933		91,380	91,380
013200-1200	SALARIES & WAGES - OVER-TIME							
013200-1300	SALARIES AND WAGES - PART-TIME	10,616	19,905	20,000	11,628		20,090	20,090
013200-2100	FICA	6,228	7,221	8,317	6,184		8,528	8,528
013200-2210	VRS	8,850	7,306	10,149	8,848		11,377	11,377
013200-2211	ICMARC/1% DC CONTRIBUTION/HYBR	789	2,726	3,105	2,331		3,198	3,198
013200-2300	HOSPITAL/MEDICAL PLAN	15,247	15,629	16,092	13,400		17,856	17,856
013200-2400	GROUP LIFE INSURANCE	1,057	1,123	1,189	872		1,078	1,078
013200-2515	VACORP DISABILITY INS. PREMIUM			470			484	484
013200-3100	PROFESSIONAL SERVICES							
013200-3600	ADVERTISING	295		250			250	250
013200-5210	POSTAL SERVICES	3,479	6,122	6,000			6,000	6,000
013200-5230	TELECOMMUNICATIONS	507	854	1,000	927		1,000	1,000
013200-5240	(INTERNET)	2,999	3,989	4,000	3,213		4,000	4,000
013200-5510	TRAVEL (MILEAGE)			500	20-		500	500
013200-5540	TRAVEL (CONVENTION & EDUCATION			800			800	800
013200-5810	DUES & ASSOCIATION MEMBERSHIPS	270	220	300	220		300	300
013200-6001	OFFICE SUPPLIES	578	782	2,000	243		2,000	2,000
013200-6008	VEHICLE FUELS VOTER REGISTRAR	147		300			300	300
013200-6012	BOOKS AND SUBSCRIPTIONS V.REG.			400			400	400
013200-6014	OTHER OPERATING SUPPLIES V.REG	120	612	500	121		500	500
013200-6021	COMPUTER SUPPLIES VOTER REG			1,000			1,000	1,000
013200-8202	FURNITURE AND FIXTURES		534	500	129		500	500
013200-8207	COMPUTER EQUIPMENT							

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
** REGISTRAR **										
013200-8208	LEASE/PURCHASE OF EQUIPMENT			2,500				2,500	2,500	2,500
	--TOTAL DEPARTMENT--	<u>130,074</u>	<u>150,827</u>	<u>168,091</u>	<u>122,029</u>			<u>174,041</u>	<u>174,041</u>	<u>174,041</u>
013300	CARES ACT/ELECT GRANT EXPENDIT									
013300-1100	SALARIES & WAGES - REGULAR									
013300-2100	FICA									
013300-2210	VRS									
013300-2211	ICMARC/1% DC CONTRIBUTION/HYBRI									
013300-3100	PROF.SERVICES-ELECTION OFFICIA				32-					
013300-3500	PRINTING & BINDING									
013300-3600	ADVERTISING									
013300-5210	POSTAL SERVICES									
013300-5510	TRAVEL MILEAGE									
013300-5899	ELECTION OFFICES/MISC. EXPENSE									
013300-6001	OFFICE SUPPLIES									
013300-6008	VEHICLE FUELS/VOTER REG									
013300-6014	OTHER OPERATING SUPPLIES/VR									
	--TOTAL DEPARTMENT--				<u>32-</u>					
TOTAL - ** ELECTORAL BOARD & OFFICIALS		<u>223,931</u>	<u>234,467</u>	<u>265,450</u>	<u>188,694</u>			<u>433,565</u>	<u>267,724</u>	<u>267,724</u>
018993-0033										
018993-0034										
018993-0035										
018993-0036										
018993-0037										
018993-0038										
021100	** CIRCUIT COURT **									
021100-3160	COMPENSATION OF JURORS & WITNE	1,528	1,915	2,000	1,487			2,000	2,000	2,000
021100-3161	COMPENSATION OF JURY COMMISSIO	90	50	400	60-			400	400	400
021100-5640	PAYMENT TO CIRCUIT COURT JUDGE									
021100-5800	MISCELLANEOUS									
	--TOTAL DEPARTMENT--	<u>1,618</u>	<u>1,965</u>	<u>2,400</u>	<u>1,427</u>			<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
021101	**CIRCUIT COURT JUDGE**									
021101-6001	OFFICE SUPPLIES									
021101-7001	SHARE/CIRCUIT COURT JUDGE EXPE	26,104	26,608	28,240	18,610			28,240	28,240	28,240
021101-8202	FURNITURE AND FIXTURES									
021101-8208	LEASE/PURCHASE OF EQUIPMENT									
	--TOTAL DEPARTMENT--	<u>26,104</u>	<u>26,608</u>	<u>28,240</u>	<u>18,610</u>			<u>28,240</u>	<u>28,240</u>	<u>28,240</u>
021200	** GENERAL DISTRICT COURT **									
021200-3320	MAINTENANCE SERVICE CONTRACTS	756	429	756				756	756	756
021200-5210	POSTAL SERVICES	94	100	76				76	76	76
021200-5230	TELECOMMUNICATIONS	74		200				200	200	200

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted	
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget	
		-----	-----	-----	-----	-----	-----	-----	-----	
** GENERAL DISTRICT COURT **										
021200-5540	TRAVEL (JUDICIAL CONF. & EDUC.									
021200-5810	DUES & ASSOCIATION MEMBERSHIPS	50	130	250	200		250	250	250	
021200-6001	OFFICE SUPPLIES	193	344	400	31		400	400	400	
021200-6014	OTHER OPERATING SUPPLIES (COUR	262	441	200	10		200	200	200	
021200-8202	FURNITURE AND FIXTURES	2,658		200	69		200	200	200	
021200-8208	LEASE/PURCHASE OF EQUIPMENT									
--TOTAL DEPARTMENT--		4,087	1,444	2,082	310		2,082	2,082	2,082	
** JUVENILE & DOMESTIC COURT *										
021500	PROFESSIONAL SERVICES									
021500-3160	SHELTER CARE									
021500-3170	OUTREACH DETENTION/ELECTRONIC									
021500-3180	PROF. SERVICES/MEDIATION									
021500-3320	MAINTENANCE SERVICE CONTRACT									
021500-5210	POSTAL SERVICES									
021500-5230	TELECOMMUNICATIONS	559	555	850	424		850	850	850	
021500-5810	DUES & ASSOCIATION MEMBERSHIPS			60	55		60	60	60	
021500-6001	OFFICE SUPPLIES	128		400	475		400	400	400	
021500-6014	OTHER OPERATING SUPPLIES (COUR	287	209	600	30		600	600	600	
021500-8202	FURNITURE AND FIXTURES									
021500-8302	CAPITALIZED FURNITURE & FIXTUR									
--TOTAL DEPARTMENT--		974	764	1,910	984		1,910	1,910	1,910	
** CLERK OF THE CIRCUIT COURT										
021600	SALARIES AND WAGES - REGULAR	287,021	289,479	317,164	244,691		313,160	313,160	313,160	
021600-1200	SALARIES & WAGES - OVERTIME									
021600-1300	SALARIES AND WAGES - PART-TIME	2,874		3,262			3,262	3,262	3,262	
021600-2100	FICA	21,389	21,676	25,316	18,246		24,206	24,206	24,206	
021600-2210	VRS	33,171	32,007	36,284	27,953		38,988	38,988	38,988	
021600-2211	ICMARC/1% DC CONTRIBUTION/HYBR	369	558	368	704		2,744	2,744	2,744	
021600-2300	HOSPITAL/MEDICAL PLAN	44,827	37,902	47,292	39,410		52,596	52,596	52,596	
021600-2400	GROUP LIFE INSURANCE	3,845	3,740	4,250	2,883		3,695	3,695	3,695	
021600-2515	VACORP DISABILITY INS. PREMIUM	156	240	195	330		201	201	201	
021600-3100	PROFESSIONAL SERV.(RE-INDEXING	14,700	15,360	20,400	14,850		20,400	20,400	20,400	
021600-3120	AUDITING SERVICES		1,253	3,500	1,578		3,500	3,500	3,500	
021600-3310	REPAIR & MAINTENANCE (RECORD B	5,132	5,392	6,000	4,357		6,000	6,000	6,000	
021600-3310-002	ADDITIONAL GRANT/LIB OF VA									
021600-5210	POSTAL SERVICES	1,725	3,796	2,000	645		2,000	2,000	2,000	
021600-5230	TELECOMMUNICATIONS	419	315	100	238		100	100	100	
021600-5250	WEB HOSTING FESS	1,401	1,120	4,000	1,280		4,000	4,000	4,000	
021600-5540	TRAVEL (CONVENTION & EDUCATION	692	402	1,000			1,000	1,000	1,000	
021600-5600	LIBRARY OF VA GRANT - 2022FY-0	52,515	46,370							
021600-5601	LIBRARY OF VA GRANT - 2022FY-0									
021600-5602	LIBRARY OF VA GRANT - 2021FY-3									
021600-5810	DUES AND ASSOCIATION MEMBERSHI	420	420	500	420		500	500	500	
021600-5899	LIB OF VA GRANT FUNDS/2011B-51				44,490					
021600-6001	OFFICE SUPPLIES	4,018	5,456	6,000	1,415		7,000	7,000	7,000	

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** CLERK OF THE CIRCUIT COURT									
021600-6008	VEHICLE FUEL								
021600-6014	OTHER OPERATING SUPPLIES								
021600-8202	FURNITURE AND FIXTURES								
021600-8207	TECHNOLOGY FUNDS FOR INDEXING/								
021600-8208	LEASE/PURCHASE EQUIPMENT								
021600-8302	CAPITALIZED FURNITURE & FIXTUR								
021600-8307	CAPITALIZED COMPUTER EQUIPMENT								
021600-8308	CAPITALIZED LEASE/PURCHASE OF								
	--TOTAL DEPARTMENT--	474,674	465,486	477,631	403,490		483,352	483,352	483,352
021910	** OTHER COURT COSTS **								
021910-3100	COURT APPOINTED ATTORNEY	3,826	653	8,000	974		8,000	8,000	8,000
021910-3150	MULTI-JURISD. GRAND JURY CLERK	1,200	1,200						
	--TOTAL DEPARTMENT--	5,026	1,853	8,000	974		8,000	8,000	8,000
021920	**VICTIM WITNESS ASSIST. GRANT								
021920-1100	SALARIES & WAGES - REGULAR	56,286	58,424	101,850	79,747		104,906	104,906	104,906
021920-2100	FICA	4,088	4,262	7,792	5,924		8,025	8,025	8,025
021920-2210	VRS	6,614	6,958	11,876	6,010		13,201	13,201	13,201
021920-2211	ICMARC/1% DC CONTRIB/HYBRID	189		400			412	412	412
021920-2300	HOSPITALIZATION	15,247	15,629	25,152	13,400		17,856	17,856	17,856
021920-2400	GROUP LIFE INSURANCE	765	783	1,365	923		1,238	1,238	1,238
021920-2515	VACORP DISABILITY INS PREMIUM	28		212			218	218	218
021920-3500	PRINTING & BINDING			1,000	2,196		2,600	2,600	2,600
021920-5210	POSTAL SERVICES	1		150			150	150	150
021920-5230	TELECOMMUNICATIONS	999	1,032	1,250	807		1,250	1,250	1,250
021920-5240	TELECOMMUNICATIONS (INTERNET)								
021920-5510	TRAVEL (MILEAGE)	857	406	500	497		500	500	500
021920-5540	TRAVEL (CONVENTION & EDUC.)	446	223	800	403		800	800	800
021920-5810	DUES & ASSOCIATION MEMBERSHIPS		745						
021920-5540-001	TRAINING/REGISTRATION FEES	567	205	700	270		700	700	700
	--SUB TOTAL--	567	205	700	270		700	700	700
021920-6001	OFFICE SUPPLIES	1,741	2,711	1,800	1,221		3,000	3,000	3,000
021920-6002	SUPPLIES/OTHER				2,197				
021920-6008	VEHICLE FUEL			50			50	50	50
021920-6012	BOOKS & SUBSCRIPTIONS			750	748		750	750	750
021920-6014	OTHER OPERATING SUPPLIES			600	821		600	600	600
021920-8202	FURNITURE & FIXTURES								
021920-8208	LEASE/PURCHASE EQUIP & SOFTWAR								
	--TOTAL DEPARTMENT--	87,828	91,378	156,247	115,164		156,256	156,256	156,256
021955	**BOND REFUNDING								
021955-3100	UNDERWRITER'S FEES								
021955-3160	ISSUANCE FEES								
021955-5800	MISCELLANEOUS								
021990	**NEW COURTHOUSE/DEBT SERVICE*								

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**NEW COURTHOUSE/DEBT SERVICE*									
021990-9110	NEW COURTHOUSE DEBT SERVICE	323,550	327,050	325,175	234,338		323,050	323,050	323,050
--TOTAL DEPARTMENT--		<u>323,550</u>	<u>327,050</u>	<u>325,175</u>	<u>234,338</u>		<u>323,050</u>	<u>323,050</u>	<u>323,050</u>

TOTAL - ** CIRCUIT COURT **	<u>923,861</u>	<u>916,548</u>	<u>1,001,685</u>	<u>775,297</u>		<u>1,005,290</u>	<u>1,005,290</u>	<u>1,005,290</u>
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022100	** COMMONWEALTH'S ATTORNEY **								
022100-1100	SALARIES AND WAGES - REGULAR	407,546	446,703	437,369	312,928		464,950	464,950	464,950
022100-1300	SALARIES AND WAGES - PART-TIME								
022100-2100	FICA	28,128	30,881	33,459	21,523		35,569	35,569	35,569
022100-2210	VRS	44,436	47,806	50,035	34,769		57,886	57,886	57,886
022100-2211	ICMARC/1% DC CONTRIBUTION/HYBR	3,753	4,073	3,441	4,917		5,155	5,155	5,155
022100-2300	HOSPITAL/MEDICAL PLAN	99,179	99,836	82,512	68,750		116,736	116,736	116,736
022100-2400	GROUP LIFE INSURANCE	5,524	5,986	5,861	3,586		5,486	5,486	5,486
022100-2515	VACORP DISABILITY INS. PREMIUM	795	891	821	1,025		963	963	963
022100-3100	PROFESSIONAL SERV.- SPECIAL PR	791	25	66,700			66,700	66,700	66,700
022100-3160	MANAGEMENT FEES/FORFEITURE		3		2				
022100-3320	MAINTENANCE SERVICE CONTRACTS								
022100-3600	ADVERTISING			50	50		50	50	50
022100-5210	POSTAL SERVICES	1,279	146	400	146		400	400	400
022100-5230	TELECOMMUNICATIONS	1,627	969	2,000	324		2,000	2,000	2,000
022100-5510	MILEAGE	916	1,735	900	176		900	900	900
022100-5540	TRAVEL (CONVENTION & EDUCATION	4,609	3,076	4,500	2,533		4,500	4,500	4,500
022100-5810	DUES & ASSOCIATION MEMBERSHIPS	2,190	2,525	2,550	1,820		2,550	2,550	2,550
022100-5897	FORFEITURE FUNDS/FEDERAL								
022100-5898	FORFEITURE FUNDS/LOCAL								
022100-5899	FORFEITURE FUNDS/STATE	4,840	2,546						
022100-6001	OFFICE SUPPLIES	3,538	2,374	3,400	1,960		3,400	3,400	3,400
022100-6008	VEHICLE FUEL								
022100-6012	BOOKS AND SUBSCRIPTIONS	1,333	1,347	1,150	845		1,150	1,150	1,150
022100-6014	OTHER OPERATING SUPPLIES	16	7						
022100-8202	FURNITURE AND FIXTURES	370	269	500	456		500	500	500
022100-8208	LEASE/PURCHASE OF EQUIP.	4,772	264	800	263		800	800	800
022100-8308	CAPITALIZED LEASE/PURCHASE OF								
--TOTAL DEPARTMENT--		<u>615,642</u>	<u>651,462</u>	<u>696,448</u>	<u>456,073</u>		<u>769,695</u>	<u>769,695</u>	<u>769,695</u>

022200	*COMM. ATTY CESF GRANT/CORONAV								
022200-1200	SALARIES & WAGES OVER-TIME								
022200-2100	FICA								
022200-8201	PURCHASE OF EQUIPMENT								

TOTAL - ** COMMONWEALTH'S ATTORNEY **	<u>615,642</u>	<u>651,462</u>	<u>696,448</u>	<u>456,073</u>		<u>769,695</u>	<u>769,695</u>	<u>769,695</u>
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024040-0057	DCJS GRANT 15PBJ221-GG-00258-M								
031200	** SHERIFF - LE **								

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			---- Current	Year ----			-- FY/2026 Budget Year ----
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
** SHERIFF - LE **										
031200-1100	SALARIES AND WAGES - REGULAR	1,470,751	1,768,171	1,933,587	1,591,848			1,982,874	1,982,874	1,982,874
031200-1200	SALARIES AND WAGES - OVERTIME	78,316	94,156	85,000	104,732			130,000	130,000	130,000
031200-1300	SALARIES AND WAGES-PART-TIME L	45,184	43,003	48,888	24,601			49,940	49,940	49,940
031200-1399	SALARIES & WAGES-PART-TIME COU	287,971	344,460	341,250	314,401			428,110	428,110	428,110
031200-2100	FICA	142,072	165,625	184,267	149,454			198,206	198,206	198,206
031200-2210	VRS	165,296	205,554	221,202	182,362			246,868	246,868	246,868
031200-2211	ICMARC/1% DC CONTRIBUTION/HYBR	861	586	942	532					
031200-2300	HOSPITAL/MEDICAL PLAN	313,207	330,687	288,852	320,464			369,528	369,528	369,528
031200-2400	GROUP LIFE INSURANCE	19,046	23,639	25,910	18,061			23,398	23,398	23,398
031200-2515	VACORP DISABILITY INS. PREMIUM	215	235	520	207			1,069	1,069	1,069
031200-3100	PROFESSIONAL SERV. - POLICE AC	28,109	27,903	29,500	28,665			38,500	38,500	38,500
031200-3160	PROFESSIONAL SERVICES - OTHER	3,258	4,800	8,000	5,027			13,000	13,000	13,000
031200-3310	REPAIR AND MAINTENANCE SERVICE	2,322			1,174			3,000	3,000	3,000
031200-3320	MAINTENANCE SERVICE CONTRACTS	355	187	500	73,716			500	500	500
031200-3600	ADVERTISING			500				500	500	500
031200-5210	POSTAL SERVICES	1,346	1,101	2,000	827			2,000	2,000	2,000
031200-5230	TELECOMMUNICATIONS	24,435	23,368	28,000	18,354			28,000	28,000	28,000
031200-5240	INTERNET	17,643	17,797	18,000	13,349			19,500	19,500	19,500
031200-5510	TRAVEL (MILEAGE)	125		500				500	500	500
031200-5540	TRAVEL (CONVENTION & EDUCATION	18,708	14,917	14,000	11,514			16,000	16,000	16,000
031200-5550	TRAVEL (EXTRADITION OF PRISONE	2,114	3,245	2,000	1,233			2,000	2,000	2,000
031200-5800	MISCELLANEOUS	2,606	1,820	2,000	1,330			3,000	3,000	3,000
031200-5810	DUES AND ASSOCIATION MEMBERSHI	3,369	2,984	5,300	4,929			5,500	5,500	5,500
031200-5811	SPECIAL CIRCUMSTANCES				778			10,000	10,000	10,000
031200-5888	MATCHING FUNDS/MISC GRANTS									
031200-5896	DONATION D.A.R.E.									
031200-5897	DONATION/SHOP WITH A COP/WALMA									
031200-5898	DONATIONS/PROJ LIVESAVER									
031200-5899	MISC GRANTS/DONATIONS-WALMART,									
031200-5900	SHERIFF DONATIONS - MOTORCYCLE									
031200-5540-001	TRAINING/REGISTRATION FEES	500	679	1,000	766			1,000	1,000	1,000
031200-5800-001	MISC./DRUG SEIZURE MONEY									
	--SUB TOTAL--	500	679	1,000	766			1,000	1,000	1,000
031200-6001	OFFICE SUPPLIES	12,893	17,134	14,000	7,661			14,000	14,000	14,000
031200-6003	K-9 CARE (VET, FOOD, TRAINING)	11,146	1,494	3,000	1,352			3,000	3,000	3,000
031200-6008	VEHICLE FUELS	93,113	86,557	95,000	57,463			103,500	103,500	103,500
031200-6009	VEHICLE SUPPLIES	41,837	70,245	60,000	47,495			66,000	66,000	66,000
031200-6010	POLICE SUPPLIES	20,458	33,978	28,000	32,922			35,750	35,750	35,750
031200-6011	UNIFORMS AND WEARING APPAREL	21,178	18,142	19,000	14,068			24,000	24,000	24,000
031200-6012	BOOKS AND SUBSCRIPTIONS	401	844	500				500	500	500
031200-6014	OTHER OPERATING SUPPLIES	2,309	3,088	4,000	1,800			5,000	5,000	5,000
031200-6021	COMPUTER SUPPLIES	499		500				500	500	500
031200-6024	VRSA CLAIMS									
031200-8202	FURNITURE AND FIXTURES									
031200-8203	COMMUNICATIONS EQUIPMENT	275	5,093	1,000	1,222			1,000	1,000	1,000
031200-8205	MOTOR VEHICLE EQUIPMENT	53,997	39,513	33,579	12,064			39,147		

		----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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	** SHERIFF - LE **								
031200-8207	COMPUTER EQUIPMENT		2,619						
031200-8208	LEASE/PURCHASE OF EQUIPMENT	9,284	35,822	13,482	11,059		21,006	21,006	21,006
031200-8303	CAPITALIZED COMM. EQUIPMENT						39,000		
031200-8305	CAPITALIZED MOTOR VEHICLES	116,251	325,669				133,257		
031200-8307	CAPITALIZED COMPUTER EQUIPMENT								
031200-8308	CAPTIALIZED LEASE/PURCHASE OF	29,426	15,274						
031200-8399	SHARE OF COST FOR STORAGE BLDG								
	--TOTAL DEPARTMENT--	3,040,876	3,730,389	3,513,779	3,055,430		4,058,653	3,847,249	3,847,249
031400	**E-911 OPERATION & MAINTENANC								
031400-3100	PROFESSIONAL SERVICES	910	1,119	1,000	1,089				
031400-3310	REPAIR & MAINTENANCE								
031400-3320	MAINTENANCE CONTRACTS								
031400-3321	MAINTENANCE UPGRADE E-911				17,376				
031400-3330	ECN CODE RED CONTRACT, ETC.								
031400-5230	E-911 TELEPHONE SERVICE								
031400-5240	MONTHLY WIRELESS FEES								
031400-5260	ALARM TELEPHONE SERVICE								
031400-5540	TRAINING								
031400-5800	MISCELLANEOUS								
031400-5899	CONTINGENCY								
031400-6014	OTHER OPERATING SUPPLIES								
031400-8208	LEASE/PURCHASE EQUIP & SOFTWARE	47,547	3,000						
031400-8307	CAPITALIZED E911 EQUIPMENT								
031400-8313	CAPITALIZED MAPPING EQUIP								
031400-8314	CAPITALIZED GPS EQUIP UPGRADE								
031400-8315	EQUIP/SOFTWARE UPGRADE-GRANT W								
	--TOTAL DEPARTMENT--	48,457	4,119	1,000	18,465				
031401	** E-911 DISPATCH CENTER **								
031401-1100	SALARIES & WAGES (STATE)	146,921	137,002	179,179	136,475		150,549	150,549	150,549
031401-1199	SALARIES & WAGES (COUNTY)	288,655	312,015	344,793	281,574		331,490	331,490	331,490
031401-1200	OVER-TIME WAGES	45,591	45,290	45,000	44,674		45,000	45,000	45,000
031401-1300	PART-TIME WAGES			2,623			2,703	2,703	2,703
031401-2100	FICA	35,503	36,989	43,893	34,230		40,525	40,525	40,525
031401-2210	VRS	46,955	49,974	60,190	48,342		60,014	60,014	60,014
031401-2211	ICMARC/1% DC CONTRIBUTION/HYBR	2,616	1,929	455	2,052		2,641	2,641	2,641
031401-2300	HOSPITALIZATION	65,857	59,081	54,360	71,162		50,100	50,100	50,100
031401-2400	GROUP LIFE INSURANCE	5,694	5,993	7,050	4,743		5,688	5,688	5,688
031401-2515	VACORP DISABILITY INS. PREMIUM	1,108	1,119	1,217	1,093		1,249	1,249	1,249
031401-3100	PROFESSIONAL SERVICES	1,190	55	1,500	875		1,500	1,500	1,500
031401-6001	OFFICE SUPPLIES	1,752	1,973	2,500	1,299		2,500	2,500	2,500
031401-6011	UNIFORMS			2,200			2,200	2,200	2,200
031401-6014	OTHER OPERATING SUPPLIES	246	241	1,000	765		1,000	1,000	1,000
031401-6021	COMPUTER SUPPLIES								
031401-8103	E-911 PSAP GRANT-ID#171								
031401-8202	FURNITURE & FIXTURES								

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
** E-911 DISPATCH CENTER **										
031401-8203	COMMUNICATIONS EQUIPMENT									
031401-8207	COMPUTER EQUIPMENT									
--TOTAL DEPARTMENT--		642,088	651,661	745,960	627,284			697,159	697,159	697,159
**E-911 DISPATCH-COLONIAL BEAC										
031403										
031403-1100	SALARIES & WAGES	169,985	182,481	198,350	165,554			210,251	210,251	210,251
031403-1200	OVER-TIME WAGES	18,746	20,812	20,000	17,226			20,000	20,000	20,000
031403-1300	PART-TIME WAGES	3,112	4,016	5,093	2,406			5,000	5,000	5,000
031403-2100	FICA	13,893	14,735	17,093	13,192			17,997	17,997	17,997
031403-2210	VRS	18,994	20,672	22,691	18,909			26,176	26,176	26,176
031403-2211	ICMARC/1% DC CONTRIB/HYBRID	850	903	1,124	846			1,430	1,430	1,430
031403-2300	HOSPITALIZATION	34,212	47,448	43,272	41,130			47,916	47,916	47,916
031403-2400	GROUP LIFE INSURANCE	2,275	2,490	2,658	1,951			2,481	2,481	2,481
031403-2515	VACORP DISABILITY INSURANCE PR	387	440	475	396			503	503	503
031403-6011	UNIFORMS			1,000				1,000	1,000	1,000
--TOTAL DEPARTMENT--		262,454	293,997	311,756	261,610			332,754	332,754	332,754
VITA E-911 GRANT										
031405										
031405-8304	E-911 VESTA SYSTEM UPGRADE				276,193					
--TOTAL DEPARTMENT--					276,193					
E-911 PSAP DISPATCH GRANT										
031406										
031406-1100	SALARIES & WAGES-BONUS		35,000							
031406-1300	PART-TIME WAGES-BONUS		1,250							
031406-2100	FICA-BONUS		2,688							
--TOTAL DEPARTMENT--			38,938							
SHERIFF'S DEPT DONATIONS										
031700										
031700-5600	NATIONAL NIGHT OUT DONATIONS	1,800	1,950		2,250					
031700-5893	DONATIONS K-9									
031700-5894	DONATION D.A.R.E.	240	50		72					
031700-5895	DONATION/SHOP WITH A COP/WALMA	9,524	11,217		16,130					
031700-5896	DONATIONS PROJ LIFESAVER	1,904	168		659					
031700-5897	MISC. GRANTS/DONATIONS-WALMART									
031700-5898	DONATIONS - MOTORCYCLE PROG									
031700-5899	SHERIFF'S DEPT TRIAD PROG EXP	664	1,518		174					
--TOTAL DEPARTMENT--		14,132	14,903		19,285					
WCSO SEARCH & RESCUE TEAM										
031800										
031800-5899	SEARCH & RESCUE EXPENDITURES									
031903	*LOCAL LAW ENF BLOCK GRANT#L01									
031903-6014	OTHER OPERATING SUPPLIES									
031907	**SRO GRANT/COPS**									
031907-1100	SALARIES & WAGES	45,569	64,541	68,327	55,822			70,377	70,377	70,377
031907-1100-01	SALARIES & WAGES 25%									
031907-2100	FICA	3,348	4,807	5,227	4,657			5,384	5,384	5,384
031907-2210	VRS	5,327	7,545	7,817	6,271			8,762	8,762	8,762

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
	SRO GRANT/COPS								
031907-2300	HOSPITALIZATION	6,452	8,808	9,060	7,560		10,020	10,020	10,020
031907-2400	GROUP LIFE INSURANCE	611	865	916	647		830	830	830
031907-2100-01	FICA 25%								
031907-9299	SCHOOL PORTION/CONTINGENCY								
	--TOTAL DEPARTMENT--	<u>61,307</u>	<u>86,566</u>	<u>91,347</u>	<u>74,957</u>		<u>95,373</u>	<u>95,373</u>	<u>95,373</u>
031908	**DMV GRANTS/ALCOHOL(SHERIFF)*								
031908-1200	SAL & WAGES-OT-ALCOHOL #20.607								
031909	**DMV GRANT - (SPEED #20.600)*								
031909-1200	SAL & WAGES-OVER-TIME (SPEED G								
031909-5540	TRAVEL (CONVENTION & EDUCATION								
031910	*DMV GRANT-(SEL ENFORCEMENT)20								
031910-1200	SALARIES & WAGES-OVERTIME-SEL								
031916	**SRO GRANT/DCJS**								
031916-1100	SALARIES & WAGES - REGULAR	56,389	59,939	63,455	50,078		56,238	56,238	56,238
031916-2100	FICA	3,406	3,949	4,854	3,262		4,302	4,302	4,302
031916-2210	VRS	6,592	7,007	7,259	5,431		7,002	7,002	7,002
031916-2300	HOSPITALIZATION	20,940	18,074	22,140	13,400				
031916-2400	GROUP LIFE INSURANCE	756	803	850	623		664	664	664
031916-2720	WC INSURANCE-VRSA			1,402			1,402	1,402	1,402
031916-5230	TELECOMMUNICATIONS/CELL PH			480			480	480	480
031916-5305	VEHICLE INSURANCE-VRSA			849			849	849	849
031916-5560	TRAINING			5,560			5,560	5,560	5,560
031916-6008	VEHICLE FUEL			1,181			1,181	1,181	1,181
031916-6011	UNIFORMS/EQUIPMENT			1,796			1,796	1,796	1,796
031916-6023	VEHICLE MAINTENANCE		100	219			219	219	219
031916-8203	MOBILE RADIO			456			456	456	456
031916-8211	DEPRECIATION-VEHICLE			6,014			6,014	6,014	6,014
031916-8212	DEPRECIATION-PORTABLE RADIO			640			640	640	640
	--TOTAL DEPARTMENT--	<u>88,083</u>	<u>89,872</u>	<u>117,155</u>	<u>72,794</u>		<u>86,803</u>	<u>86,803</u>	<u>86,803</u>
031917	*SHERIFF-BYRNE J GRT-DCJS #118								
031917-6010	POLICE SUPPLIES								
031918	**VDEM SHSP 2017 GRANT**								
031918-8305	MOTOR VEHICLES & EQUIPMENT								
031919	**DMV 2ND GRANT/ALCOHOL SHERIF								
031919-8201	PURCHASE OF EQUIPMENT								
031920	**DMV GRANT/ALCOHOL - 20321**								
031920-1200	SAL & WAGES - OT - ALCOHOL -								
031920-5540	TRAVEL (CONVENTION & EDUCATION								
031920-8201	PURCHASE OF EQUIPMENT								
031921	**DMV GRANT/SPEED - 20313**								
031921-1200	SAL & WAGES - OT - SPEED - 203								
031921-8201	PURCHASE OF EQUIPMENT								
031922	**DMV GRANT/OCC PROT - 20311**								
031922-1200	SAL & WAGES - OT - OCC PROT -								
031923	**SHERIFF-BYRNE-JAG-20-D4058AD								

		----- Prior Years -----		---- Current Year ----		-- FY/2026 Budget Year ----	
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request
							County Admin
							Adopted
							Budget
	**SHERIFF-BYRNE-JAG-20-D4058AD						
031923-8201	EQUIPMENT - BODY WORN CAMERAS						
031924	**SHERIFF-BYRNE-JAG-20-A4895AD						
031924-1200	SAL & WAGES - OVERTIME						
031926	**SHERIFF - COPS GRANT**						
031926-1100	SALARIES AND WAGES - REGULAR	200,881					
031926-2100	FICA	14,703					
031926-2210	VRS	23,356					
031926-2211	ICMARC/1% DC CONTRIBUTION/HYBR						
031926-2300	HOSPITAL/MEDICAL PLAN	45,029					
031926-2400	GROUP LIFE INSURANCE	2,677					
031926-2515	VACORP DISABILITY INS. PREMIUM	7,126					
031926-6010	POLICE SUPPLIES						
031926-6011	UNIFORMS AND WEARING APPAREL						
031926-8203	COMMUNICATIONS EQUIPMENT						
	--TOTAL DEPARTMENT--	293,772					
031927	**SHERIFF CORONAVIRUS GRANT**						
031927-1200	SALARIES AND WAGES - OVERTIME						
031927-1399	SALARIES AND WAGES - PT - COUR						
031927-2100	FICA						
031927-8201	PURCHASE OF EQUIPMENT						
031928	**VDEM SHSP 2020 SHERIFF GRANT						
031928-8201	PURCHASE OF EQUIPMENT						
031929	**DMV GRANT/SPEED - 21116**						
031929-1200	SAL & WAGES - OT - SPEED - 211						
031930	**DMV GRANT/ALCOHOL - 21118**						
031930-1200	SAL & WAGES - OT - ALCOHOL - 2						
031930-5540	TRAVEL (CONVENTION & EDUCATION						
031931	**DMV GRANT/OCC PROT - 21047**						
031931-1200	SAL & WAGES - OT - OCC PROT -						
031932	**SHERIFF - DCJS - 21-A8669BC2						
031932-8201	EQUIPMENT - BODY WORN CAMERAS						
031933	**DMV GRANT/SPEED - 22060**						
031933-1200	SAL & WAGES - OT - SPEED - 220	6,370					
031933-8201	PURCHASE OF EQUIPMENT						
	--TOTAL DEPARTMENT--	6,370					
031934	**DMV GRANT/ALCOHOL - 22059**						
031934-1200	SAL & WAGES - OT - ALCOHOL - 2	12,210					
031934-5540	TRAVEL (CONVENTION & EDUCATION						
031934-8201	PURCHASE OF EQUIPMENT						
	--TOTAL DEPARTMENT--	12,210					
031935	**DMV GRANT/OCC PROT - 22005**						
031935-1200	SAL & WAGES - OT - OCC PROT -	1,553					
	--TOTAL DEPARTMENT--	1,553					

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 40	GL068H
FUND #-100 *GENERAL FUND EXPENDITURES*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
031936	**DCJS LE BLOCK GRANT 21-U1181								
031936-8201	EQUIPMENT - LOLE GRANT					_____	_____	_____	
031937	**BYRNE JUSTICE GRANT-2018DJBX								
031937-1200	SALARIES AND WAGES - OVERTIME	540				_____	_____	_____	
031937-5540	TRAVEL (CONVENTION & EDUCATION	4,134				_____	_____	_____	
031937-8201	PURCHASE OF EQUIPMENT					_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>4,674</u>	_____	_____	_____	_____	_____	_____	_____
031938	*SHERIFF CORONAVIRUS STAFFING								
031938-1100	SALARIES AND WAGES - REGULAR	11,340				_____	_____	_____	
031938-1200	SALARIES AND WAGES - OVERTIME	192				_____	_____	_____	
031938-1300	SALARIES AND WAGES - PART TIME					_____	_____	_____	
031938-1399	SALARIES AND WAGES - COURT					_____	_____	_____	
031938-2100	FICA					_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>11,532</u>	_____	_____	_____	_____	_____	_____	_____
031939	*SHRF COMM POL & CRIME PREV 37								
031939-1100	SALARIES AND WAGES - REGULAR					_____	_____	_____	
031939-1200	SALARIES & WAGES - OVERTIME	10,532				_____	_____	_____	
031939-1300	SALARIES AND WAGES - PART TIME					_____	_____	_____	
031939-1399	SALARIES AND WAGES - COURT					_____	_____	_____	
031939-2100	FICA					_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>10,532</u>	_____	_____	_____	_____	_____	_____	_____
031940	*DCJS BLOCK GRANT 2019-MU-BX-0								
031940-8201	PURCHASE OF EQUIPMENT					_____	_____	_____	
031941	**DCJS BLOCK GRNT 2020-MU-BX-0								
031941-8201	PURCHASE OF EQUIPMENT					_____	_____	_____	
031942	**DCJS BLK GR 15PBJA-21-GG-025								
031942-8201	PURCHASE OF EQUIPMENT	1,517				_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>1,517</u>	_____	_____	_____	_____	_____	_____	_____
031943	**DMV GRANT/ALCOHOL-23033**								
031943-1200	SAL & WAGES-OT-ALCOHOL-23033	14,042	8,072			_____	_____	_____	
031943-5540	TRAVEL (CONVENTION & EDUCATION					_____	_____	_____	
031943-8201	PURCHASE OF EQUIPMENT					_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>14,042</u>	<u>8,072</u>	_____	_____	_____	_____	_____	_____
031944	**DMV GRANT/SPEED-23025**								
031944-1200	SAL & WAGES-OT-SPEED-23025	15,324	3,329			_____	_____	_____	
031944-8201	PURCHASE OF EQUIPMENT	1,970				_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>17,294</u>	<u>3,329</u>	_____	_____	_____	_____	_____	_____
031945	**DMV GRANT/ALCOHOL-24022**								
031945-1200	SAL & WAGES-OT-ALCOHOL-24022		8,329		6,344	_____	_____	_____	
031945-5540	TRAVEL (CONVENTION & EDUCATION					_____	_____	_____	
031945-8201	PURCHASE OF EQUIPMENT		676			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	<u>9,005</u>	_____	<u>6,344</u>	_____	_____	_____	_____

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
031946	**DMV GRANT/POLICE TRAFFIC-240								
031946-1200	SAL & WAGES-OT-POLICE TRAFFIC-		3,933		8,970	_____	_____	_____	
031946-5540	TRAVEL (CONVENTION & EDUCATION					_____	_____	_____	
031946-8201	PURCHASE OF EQUIPMENT		8,300			_____	_____	_____	
	--TOTAL DEPARTMENT--		12,233		8,970	_____			
031947	**DCJS GR. LOLE 15PBJA22GG0061								
031947-8201	PURCHASE OF EQUIPMENT	1,714				_____	_____	_____	
	--TOTAL DEPARTMENT--	1,714							
031948	**ARPA LE GRANT 508516**								
031948-8201	PURCHASE OF EQUIPMENT/VEHICLES		360,438			_____	_____	_____	
	--TOTAL DEPARTMENT--		360,438						
031949	**DCJS GRANT LOLE 528766**								
031949-8201	PURCHASE OF EQUIPMENT		2,517			_____	_____	_____	
	--TOTAL DEPARTMENT--		2,517						
031950	**SRO (FY24/25)**								
031950-1100	SALARIES & WAGES - REGULAR			120,865	85,793	_____	117,889	117,889	117,889
031950-2100	FICA			9,246	6,717	_____	9,019	9,019	9,019
031950-2210	VRS			14,130	8,778	_____	14,677	14,677	14,677
031950-2300	HOSPITALIZATION			42,912	7,560	_____	34,740	34,740	34,740
031950-2400	GROUP LIFE INSURANCE			1,620	1,654	_____	1,391	1,391	1,391
031950-2720	WC INSURANCE VRSA			2,804		_____	2,804	2,804	2,804
031950-5212	COMPUTER/LAPTOP			4,240		_____	4,240	4,240	4,240
031950-5230	TELECOMMUNICATIONS/CELLPHONE			960		_____	960	960	960
031950-5305	VEHICLE INSURANCE-VRSA			1,598		_____	1,598	1,598	1,598
031950-5510	TRAVEL/MILEAGE			4,254		_____	4,254	4,254	4,254
031950-5560	TRAINING			2,038		_____	2,038	2,038	2,038
031950-6008	VEHICLE FUEL					_____			
031950-6011	UNIFORMS/EQUIPMENT			3,932	619	_____	3,932	3,932	3,932
031950-6023	VEHICLE MAINTENANCE			476		_____	476	476	476
031950-8203	MOBILE RADIO			9,200	12,925	_____	9,200	9,200	9,200
031950-8211	DEPRECIATION-VEHICLE			8,600		_____	8,600	8,600	8,600
031950-8212	DEPRECIATION-PORTABLE RADIO					_____			
	--TOTAL DEPARTMENT--			226,875	124,046		215,818	215,818	215,818
031951	**528733 BYRNE LE GRANT**								
031951-1200	SAL & WAGES					_____	_____	_____	
031951-6010	POLICE SUPPLIES					_____	_____	_____	
031951-8201	PURCHASE OF EQUIPMENT				26,174	_____	_____	_____	
	--TOTAL DEPARTMENT--				26,174				
031952	**528766 BYNE SAFETY GRANT**								
031952-1200	SAL & WAGES-OT-BYRNE-528766				13,540	_____	_____	_____	
	--TOTAL DEPARTMENT--				13,540				

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	FY/2026 Budget	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends		Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----
031953	**STRATFORD HALL HIST PRESERVE									
031953-2200	STRATFORD HALL PASS-THRU				500,000	_____	_____	_____		
031953-5899	STRATFORD HALL MISC					_____	_____	_____		
	--TOTAL DEPARTMENT--	_____	_____	_____	500,000	_____	_____	_____		_____
031954	**DMV GRANT/ALCOHOL-25061									
031954-1200	SAL & WAGES-OT-ALCOHOL-25061				9,970	_____	_____	_____		
031954-5540	TRAINING & TRAVEL					_____	_____	_____		
031954-8201	PURCHASE OF EQUIPMENT					_____	_____	_____		
	--TOTAL DEPARTMENT--	_____	_____	_____	9,970	_____	_____	_____		_____
031955	**DMV GRANT/POLICE TRAFFIC 250									
031955-1200	SAL & WAGES-OT-POLICE TRAFFIC-				12,901	_____	_____	_____		
031955-8201	PURCHASE OF EQUIPMENT				11,850	_____	_____	_____		
	--TOTAL DEPARTMENT--	_____	_____	_____	24,751	_____	_____	_____		_____
031956	**OPIOID SETTLEMENT EXPENDITUR									
031956-5899	OPIOID EXPENDITURES				6,000	_____	6,000	6,000	6,000	6,000
	--TOTAL DEPARTMENT--	_____	_____	_____	6,000	_____	6,000	6,000	6,000	6,000
TOTAL - ** SHERIFF - LE **		4,532,607	5,306,039	5,007,872	5,125,813	_____	5,492,560	5,281,156	5,281,156	_____
032200	** VOLUNTEER FIRE DEPARTMENTS									
032200-5650	CONTRIBUTION TESTING/COLONIAL	3,601	6,575	8,500	4,176	_____	8,500	8,500	8,500	
032200-5651	CONTRIBUTION TESTING/KINSALE	2,225	1,541	8,500	6,791	_____	8,500	8,500	8,500	
032200-5652	CONTRIBUTION TESTING/OAK GROVE	4,780	2,205	8,500	5,673	_____	8,500	8,500	8,500	
032200-5653	CONTRIBUTION TESTING/WESTMOREL	5,298	4,555	8,500	5,223	_____	8,500	8,500	8,500	
032200-5654	FIRE PROGRAMS FUND DISTRIBUTIO	57,116	64,097	54,000	72,958	_____	54,000	54,000	54,000	
032200-5840	WESTMORELAND SUB-STATION/SET-A					_____	_____	_____		
032200-5841	KINSALE FIRE SUBSTATION/SET-AS					_____	_____	_____		
032200-5842	FIRE PROGRAM GRANTS					_____	_____	_____		
032200-5843	CONTRIB FIRE EMERGENCY REPORTI	2,617	5,235	5,235	9,205	_____	5,235	5,235	5,235	
032200-5844	CONTRIB FIRE FLOW TESTING SCBA			4,500		_____	4,500	4,500	4,500	
032200-5845	CONTRIB FIRE TURNOUT GEAR					_____	_____	_____		
032200-5846	CONTRIB FIRE APPARATUS WITH HO					_____	_____	_____		
032200-8201	EQUIPMENT/SCBA TESTING MACHINE	8,370	1,242	1,500	1,230	_____	1,500	1,500	1,500	
032200-8202	OTAP & SOFTWARE UPGRADES		43,645		89,343	_____	_____	_____		
	--TOTAL DEPARTMENT--	84,007	129,095	99,235	194,599	_____	99,235	99,235	99,235	_____
032201	**WESTMORELAND VOL FIRE DEPT**									
032201-2720	WORKER'S COMP INSURANCE WVFD		10,125			_____	_____	_____		
032201-3310	PROFESSIONAL SERVICES-MAINT WV		1,342			_____	_____	_____		
032201-3311	RADIO REPAIR & MAINTENANCE WVF					_____	_____	_____		
032201-3312	EQUIPMENT TESTING-HOSE, LADDER&	3,409	226			_____	_____	_____		
032201-5110	ELECTRICAL SERVICES WVFD	1,803	6,359		1,213	_____	_____	_____		
032201-5120	HEATING OIL WVFD		2,526			_____	_____	_____		

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
WESTMORELAND VOL FIRE DEPT										
032201-5121	PROPANE WVFD	3,554	1,634							
032201-5130	WATER, TRASH & SEWER WVFD	69								
032201-5230	TELECOMMUNICATIONS WVFD	2,426	3,504		1,398					
032201-5304	PROPERTY INSURANCE WVFD									
032201-5305	VEHICLE INSURANCE WVFD	8,442			2,961					
032201-5311	UMBRELLA LIABILITY INSURANCE W									
032201-5312	GENERAL LIABILITY INSURANCE WV	4,200	8,433							
032201-5313	CRIME INSURANCE WVFD									
032201-5315	ACCIDENT & SICKNESS INSURANCE									
032201-5540	TRAVEL (CONVENTION & EDUCATION									
032201-5800	MISCELLANEOUS WVFD	3,058								
032201-5862	BANQUET EXPENSES WVFD		674							
032201-5898	VA FIRE SERVICES GRANT									
032201-5899	CONTINGENCY WVFD	998		197,868	154,062		217,655	200,000	200,000	
032201-5230-01	RADIO SYSTEM TELECOMMUNICATION									
032201-6001	OFFICE SUPPLIES WVFD	199	1,520		1,104					
032201-6007	BUILDINGS REPAIR & MAINT. WVFD	8,301	8,582		2,474					
032201-6008	VEHICLE FUEL WVFD	5,578	4,594							
032201-6009	VEHICLE REPAIRS WVFD	8,791	46,778							
032201-6011	UNIFORMS & WEARING APPAREL WVF	1,314	5,402							
032201-6022	EMS SUPPLIES									
032201-6025	TRAINING WVFD									
032201-6030	PERSONNEL EQUIPMENT WVFD	7,198	7,662		34,000					
032201-8201	VEHICLE/FIRE EQUIPMENT WVFD	47,708	10,620		600		800,000			
032201-8202	CAPITAL IMPROVEMENTS WVFD	45,240								
	--TOTAL DEPARTMENT--	152,288	119,981	197,868	197,812		1,017,655	200,000	200,000	
032202	**WEST VOL FIRE SUBSTATION CO#									
032202-2720	WORKER'S COMP INSURANCE WVFD		7,192							
032202-3310	PROF SERVICES - MAINT. WVFD									
032202-3312	EQUIPMENT TESTING	1,121	226							
032202-5110	ELECTRICAL SERVICES WVFD	1,041	1,997		951					
032202-5120	HEATING OIL WVFD	339	614							
032202-5121	PROPANE WVFD	845	800							
032202-5130	WATER, TRASH & SEWER WVFD	84								
032202-5230	TELECOMMUNICATIONS WVFD	3,022	3,499		1,118					
032202-5304	PROPERTY INSURANCE WVFD									
032202-5305	VEHICLE INSURANCE WVFD	8,442			2,961					
032202-5311	UMBRELLA LIABILITY INSURANCE W									
032202-5312	GENERAL LIABILITY INSURANCE WV	4,200	8,433							
032202-5313	CRIME INSURANCE WVFD									
032202-5315	ACCIDENT & SICKNESS INSURANCE									
032202-5540	TRAVEL (CONVENTION & EDUCATION									
032202-5800	MISCELLANEOUS WVFD	3,060								
032202-5862	BANQUET EXPENSES WVFD		674							
032202-5899	CONTINGENCY WVFD	998		61,436	132,780		61,436	61,436	61,436	
032202-6001	OFFICE SUPPLIES WVFD	199	1,120		1,104					

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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**WEST VOL FIRE SUBSTATION CO#									
032202-6007	BUILDINGS REPAIR & MAINTENANCE	2,223	12,052						
032202-6008	VEHICLE FUEL WVFD	1,922	716						
032202-6009	VEHICLE REPAIRS WVFD	1,575	7,588						
032202-6011	UNIFORMS & WEARING APPAREL WVF	1,313	3,119						
032202-6022	EMS SUPPLIES		966						
032202-6025	TRAINING WVFD								
032202-6030	PERSONNEL EQUIPMENT WVFD	7,198	9,993		18,465				
032202-8201	VEHICLE/FIRE EQUIPMENT WVFD	11,490	2,164		4,062				
032202-8202	CAPITAL IMPROVEMENTS WVFD	16,107							
	--TOTAL DEPARTMENT--	65,179	61,153	61,436	161,441		61,436	61,436	61,436
032203	**COPEL VOLUNTEER FIRE DEPT**								
032203-2720	WORKER'S COMP COPEL	3,060			2,484				
032203-3160	PROF SERVICES - WEBSITE COPEL								
032203-3161	PROF SERVICES-EMERGENCY REPORT	330	1,814		513				
032203-3310	REPAIR & MAINTENANCE SERVICES	6,324	2,932		2,416				
032203-3312	EQUIPMENT TESTING-HOSE,LADDER&	1,001	1,841						
032203-3320	(MAINT.CONTRACT) VECTOR SEC. C	1,811	626		867				
032203-3625	RECRUITMENT & RETENTION COPEL	203			73				
032203-5110	ELECTRICAL SERVICES COPEL	2,925	3,841		3,532				
032203-5120	HEATING SERVICES PROPANE,ETC C	1,628	3,486		2,103				
032203-5130	WATER, TRASH & SEWER CHARGES	774	352		341				
032203-5230	TELECOMMUNICATIONS COPEL	7,784	5,764		4,056				
032203-5304	PROPERTY INSURANCE COPEL	3,658	729						
032203-5305	VEHICLE INSURANCE COPEL	1,615	113						
032203-5309	INLAND MARINE INSURANCE COPEL	3,463	6,436		6,460				
032203-5311	UMBRELLA LIABILITY INSURANCE C	508	507		7,277				
032203-5312	GENERAL LIABILITY COPEL	765	6,695						
032203-5313	CRIME INSURANCE COPEL	82	785		887				
032203-5315	ACCIDENT & SICKNESS INS COPEL	3,344	785						
032203-5540	TRAVEL (EMS TRAINING & EDUCATI	6							
032203-5541	TRAVEL (FIRE TRAINING & EDUCAT				619				
032203-5800	MISCELLANEOUS COPEL	1,565			275				
032203-5810	DUES & SUBSCRIPTIONS COPEL	600	688		613				
032203-5862	SPECIAL EVENTS (BANQUETS,ETC C	517	1,248		963				
032203-5899	CONTINGENCY COPEL			197,868	800		217,655	200,000	200,000
032203-5230-01	RADIO SYSTEM TELECOMMUNICATION								
032203-6001	OFFICE SUPPLIES COPEL	986	1,116		718				
032203-6007	REPAIR & MAINTENANCE SUPPLIES	10,756	1,695		750				
032203-6008	VEHICLE FUEL COPEL	2,026	4,601		652				
032203-6009	VEHICLE SUPPLIES & REPAIRS CO	9,692	16,344		3,876				
032203-6011	UNIFORMS & WEARING APPAREL COP	9,488	23,967		5,414				
032203-6014	RADIO & PAGER & BATTERIES COP	49	4,323		408				
032203-6022	EMS SUPPLIES COPEL	337	90		72				
032203-8101	FIRE EQUIPMENT(REPLACEMENT) CO	10,853	7,198						
032203-8201	FIRE EQUIPMENT(NEW) COPEL	2,214	33,980		14,296				
032203-8202	FURNITURE AND FIXTURES								

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
COPL VOLUNTEER FIRE DEPT									
032203-8203	RADIO & PAGERS (NEW) COPL		6,505		75				
032203-8208	LEASE/PURCHASE HARDWARE & SOFT								
032203-8212	CAPITAL INVESTMENT COPL								
032203-8316	CAPITALIZED IMPROVEMENTS BLDG	14,596							
032203-9101	DEBT SERVICE PAYMENT - TRUCK L	47,260	47,260		47,260				
--TOTAL DEPARTMENT--		<u>150,220</u>	<u>185,721</u>	<u>197,868</u>	<u>107,800</u>		<u>217,655</u>	<u>200,000</u>	<u>200,000</u>
032204	**COPL VOL FIRE SUBSTATION CO								
032204-2720	WORKER'S COMP-CO#6	3,060			2,484				
032204-3161	PROF SERV-EMERG REPORTING-CO#6	330	1,814		513				
032204-3310	REPAIR & MAINTENANCE SERVICES-	16,285	34,846		708				
032204-3320	MAINT CONTRACT-VECTOR SEC-CO#6	599	1,002		198				
032204-3625	RECRUITMENT & RETENTION-CO#6	203							
032204-5110	ELECTRICAL SERVICES-CO#6	4,907	3,170		3,574				
032204-5120	HEATING SERVICES PROPANE, ETC-	806	469						
032204-5130	WATER, TRASH & SEWER CHARGES-C	291	504		323				
032204-5230	TELECOMMUNICATIONS - CO#6	4,389	421		11				
032204-5304	PROPERTY INSURANCE-CO#6	3,658							
032204-5305	VEHICLE INSURANCE - CO#6	3,213							
032204-5309	INLAND MARINE INSURANCE - CO#6	3,463	6,436		6,460				
032204-5311	UMBRELLA LIAB INSURANCE - CO#6	508	507		6,902				
032204-5312	GENERAL LIAB INSURANCE-CO#6	765	6,695						
032204-5313	CRIME INSURANCE - CO#6	82	785		887				
032204-5315	ACCIDENT & SICKNESS INS - CO#6	3,344	785						
032204-5540	TRAVEL(EMS TRAINING & EDUC)C0#								
032204-5541	TRAVEL (FIRE TRAINING & EDUC)				619				
032204-5800	MISCELLANEOUS - CO#06		1,327		275				
032204-5810	DUES & SUBSCRIPTIONS - CO#6	600	688		613				
032204-5862	SPECIAL EVENTS (BANQUETS, ETC)		100		432				
032204-5899	CONTINGENCY			61,887			61,887	61,887	61,887
032204-6001	OFFICE SUPPLIES - CO#6	964	1,063		628				
032204-6007	REPAIR & MAINT SUPPLIES - CO#6	800	3,086		450				
032204-6008	VEHICLE FUEL - CO#6	3,397	3,530		1,550				
032204-6009	VEHICLE SUPPLIES & REPAIRS - C	5,244	24,144		10,159				
032204-6011	UNIFORMS & WEARING APPAREL - C	2,229	1,996		1,740				
032204-6014	RADIO & PAGER BATTERIES - CO#6	2,487	400						
032204-6022	EMS SUPPLIES - CO#6	297	153						
032204-8101	FIRE EQUIP (REPLACEMENT) CO#6	9,575	6,480						
032204-8201	FIRE EQUIP (NEW) CO#6	434	4,168		1,016				
032204-8202	FURNITURE & FIXTURES		2,475						
032204-8203	RADIO & PAGERS(NEW)-CO#6		6,505		75				
032204-8208	LEASE/PURCHASE HARDWARE & SOFT								
032204-8210	CAPITAL EQUIPMENT	9,706	4,250						
032204-8212	CAPITAL INVESTMENT - CO#6		2,755						
032204-8305	CAPITALIZED MOTOR VEHICLES								
032204-9101	TRUCK LOAN		12,473		18,548				
--TOTAL DEPARTMENT--		<u>81,636</u>	<u>133,027</u>	<u>61,887</u>	<u>58,165</u>		<u>61,887</u>	<u>61,887</u>	<u>61,887</u>

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
032205	**OAK GROVE VOL FIRE DEPT**								
032205-3120	PROF SERVICES - TAX PREP OAK	1,200	1,200						
032205-3160	PROF. SERVICES-WEBSITE OAK GR								
032205-3310	REPAIRS & MAINTENANCE OAK GRO	2,159	6,381		4,119				
032205-3312	EQUIPMENT TESTING-HOSE,LADDER&	2,282	1,727		1,727				
032205-5110	ELECTRICAL SERVICES OAK GROVE	5,020	7,513		5,203				
032205-5120	HEATING SERVICES OAK GROVE	228							
032205-5130	WATER,TRASH & SEWER SERVICES O	1,158	2,209		955				
032205-5210	POSTAGE, BOX RENT, OAK GROVE	23	84		201				
032205-5230	TELECOMMUNICATIONS & INTERNET	4,537	5,331		4,046				
032205-5304	PROPERTY INSURANCE OAK GROVE	14,242	10,176		9,181				
032205-5308	GENERAL LIABILTY INSURANCE O.G								
032205-5315	ACCIDENT & SICKNESS INSURANCE	15,486	5,406		3,289				
032205-5810	DUES, FEES & SUBSCRIPTIONS O.G	1,500	3,010		1,751				
032205-5842	SPECIAL PROJECTS-EXPENSES O.GR	828			1,348				
032205-5899	CONTINGENCY			197,868			217,868	200,000	200,000
032205-5230-01	RADIO SYSTEM TELECOMMUNICATION								
032205-6007	REPAIR & MAINTENANCE SUPPLIES	959	1,369		3,311				
032205-6008	VEHICLE FUEL O.GROVE	6,433	8,535		3,032				
032205-6009	VEHICLE & POWERED EQUIP MAINT	5,468	16,108		18,053				
032205-6014	OTHER OPERATING SUPPLIES O.GR	82	335		418				
032205-6025	TRAINING OAK GROVE		2,335						
032205-8201	MACHINERY & EQUIPMENT OAK GROV	9,153	20,682		2,291				
032205-8202	FURNITURE & FIXTURES O.GROVE								
032205-9100	DEBT SERVICE-BLDG. LOAN OAK G								
032205-9101	DEBT SERVICE-TRUCK LOAN OAK G	35,500	39,642		27,463				
	--TOTAL DEPARTMENT--	106,258	132,043	197,868	86,388		217,868	200,000	200,000
032206	**COLONIAL BCH VOL FIRE DEPT**								
032206-2720	WORKER'S COMP INSURANCE CBVFD		3,861		4,253				
032206-3100	PROFESSIONAL SERVICES CBVFD	4,875	1,800		4,225				
032206-3310	REPAIR & MAINTENANCE SERVICES	3,813	504		7,953				
032206-3312	EQUIPMENT TESTING-HOSE,LADDER&	4,596	6,010		552				
032206-5110	ELECTRICAL SERVICES CBVFD	6,912	6,281		7,476				
032206-5120	HEATING SERVICES CBVFD		701		2,820				
032206-5130	WATER CBVFD	915	915		1,462				
032206-5230	TELECOMMUNICATIONS(PH & INTERN	3,101	4,317		5,810				
032206-5304	PROPERTY INSURANCE CBVFD		29,358		39,398				
032206-5305	VEHICLE INSURANCE CBVFD								
032206-5309	PORTABLE EQUIPMENT INSURANCE				514				
032206-5311	UMBRELLA LIAB. INSURANCE CBVF								
032206-5312	GENERAL LIABILITY INSURANCE CB	26,769							
032206-5313	CRIME & FIDELITY INSURANCE CBV								
032206-5315	ACCIDENT & SICKNESS INSURANCE	2,802	756						
032206-5800	VFIRS HARDWARE GRANT								
032206-5899	CONTINGENCY FUND CBVFD			197,868			217,868	200,000	200,000
032206-5230-01	RADIO SYSTEM TELECOMMUNICATION	690	661						
	--SUB TOTAL--	690	661						

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 47	GL068H
FUND #-100 *GENERAL FUND EXPENDITURES*									
		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
	COLONIAL BCH VOL FIRE DEPT								
032206-6001	OFFICE SUPPLIES CBVFD								
032206-6007	REPAIR & MAINTENANCE SUPPLIES	3,039	3,527		1,325				
032206-6008	VEHICLE FUEL CBVFD	4,193	4,960		4,532				
032206-6021	COMPUTER & SOFTWARE SUPPORT CB	2,310							
032206-8201	EQUIPMENT (FIRE) CBVFD	9,099	14,625		6,248				
032206-9101	DEBT SERVICE-TRUCK LOAN CBVFD	65,612	53,244		53,244				
	--TOTAL DEPARTMENT--	<u>138,726</u>	<u>131,520</u>	<u>197,868</u>	<u>139,812</u>		<u>217,868</u>	<u>200,000</u>	<u>200,000</u>
032300	** AMBULANCE AND RESCUE SERVIC								
032300-5110	ELECTRICAL SERVICES								
032300-5660	CONTRIBUTION/COLONIAL BEACH								
032300-5661	CONTRIBUTION/WESTMORELAND								
032300-5662	CONTRIBUTION/MONTROSS								
032300-5663	CONTRIBUTION/PENINSULA EMS	2,887	2,966	3,002	3,002		3,039	3,039	3,039
032300-5664	EMS FEES (FOUR FOR LIFE)	5,829							
032300-5665	CONTRIBUTION/MED FLIGHT PROGRA								
032300-5666	RAPPAHANNOCK EMS COUNCIL, INC.	908	908	908	908		908	908	908
	--TOTAL DEPARTMENT--	<u>9,624</u>	<u>3,874</u>	<u>3,910</u>	<u>3,910</u>		<u>3,947</u>	<u>3,947</u>	<u>3,947</u>
032302	**MONTROSS VOLUNTEER RESCUE SQ								
032302-3150	PROF SERV-LEGAL & ACCOUNTING M								
032302-3310	REPAIR & MAINT SERVICES-BLDGS.								
032302-3311	REPAIR & MAINT SERVICES-EQUIP								
032302-3500	PRINTING & BINDING MVRS								
032302-3625	RECRUITMENT & RETENTION MVRS								
032302-3626	PUBLIC EDUCATION MVRS								
032302-5110	ELECTRICAL SERVICES MVRS								
032302-5120	HEATING SERVICES MVRS								
032302-5130	WATER, TRASH & SEWER SERVICES								
032302-5210	POSTAGE MVRS								
032302-5230	TELECOMMUNICATIONS MVRS								
032302-5304	PROPERTY INSURANCE MVRS								
032302-5305	VEHICLE INSURANCE MVRS								
032302-5308	GENERAL LIABILITY INSURANCE M								
032302-5309	PORTABLE EQUIPMENT INSURANCE M								
032302-5311	COMMERCIAL UMBRELLA INS. MVRS								
032302-5315	ACCIDENT & SICKNESS INSURANCE								
032302-5510	TRAVEL (MILEAGE) MVRS								
032302-5540	TRAVEL (CONVENTION & EDUCATION								
032302-5810	DUES & SUBSCRIP/REVALIDATION								
032302-5840	AWARDS & RECOGNITION MVRS								
032302-5841	BENEVOLENCE FUNDS MVRS								
032302-5842	SPECIAL PROJECTS EXPENSES MVRS								
032302-5899	CONTINGENCY MVRS								
032302-6001	OFFICE SUPPLIES MVRS								
032302-6004	MEDICAL SUPPLIES MVRS								
032302-6007	REPAIR & MAINT SUPPLIES BLDGS								

		----- Prior	Years -----			----	Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected			Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure			Request	Recommends	Budget
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**MONTROSS VOLUNTEER RESCUE SQ											
032302-6008	VEHICLE FUEL MVRs										
032302-6009	VEHICLE SUPPLIES & REPAIRS MVR				91-						
032302-6011	UNIFORMS & WEARING APPAREL MVR										
032302-6021	OXYGEN SUPPLIES MVRs										
032302-6022	SQUAD & MISC. SUPPLIES MVRs										
032302-6025	EDUCATION & TRAINING SUPPLIES										
032302-6026	REPAIRS & MAINT SUPPLIES-EQUIP										
032302-8305	CAPITALIZED MOTOR VEHICLES MVR										
--TOTAL DEPARTMENT--					91-						
032303	*COLONIAL BEACH VOL RESCUE SQU										
032303-2720	WORKER'S COMP INSURANCE CBVRS	4,191	3,431								
032303-3120	ACCOUNTING FEES CBVRS	3,525	1,400								
032303-3150	LEGAL FEES CBVRS										
032303-3160	PROF SERVICES-WEBSITE & SCHED										
032303-3170	MEMBER MEDICAL EXPENSES CBVRS										
032303-3310	LIFEPAK MAINTENANCE CBVRS	11,086									
032303-3311	STRETCHER MAINTENANCE CBVRS		5,568								
032303-3320	MAINTENANCE SERVICE CONTRACTS	3,589	2,123								
032303-3625	RECRUITMENT & RETENTION CBVRS										
032303-5110	ELECTRICAL SERVICES CBVRS	6,995	6,135		1,665						
032303-5120	HEATING SERVICES CBVRS	3,420	2,310		225						
032303-5130	WATER & SEWER CBVRS	1,220	1,162		1,644						
032303-5210	POSTAGE CBVRS	2,612	310								
032303-5230	TELECOMMUNICATIONS & INTERNET	4,181	4,512		355						
032303-5231	LIFEPAK DATA PLAN CBVRS										
032303-5304	PROPERTY INSURANCE CBVRS										
032303-5305	VEHICLE INSURANCE CBVRS		570-								
032303-5308	GENERAL LIABILITY INSURANCE CB	18,481	20,580		16,147						
032303-5311	COMMERCIAL UMBRELLA INSURANCE	2,761	2,764		2,077						
032303-5313	CRIME & FIDELITY INSURANCE CBV		250		357						
032303-5315	ACCIDENT & SICKNESS INSURANCE	5,766	4,769		3,789						
032303-5316	GROUP LIFE CBVRS	6,131	6,710		5,169						
032303-5317	INLAND MARINE	5,453	5,588		3,034						
032303-5510	TRAVEL (MILEAGE) CBVRS										
032303-5540	TRAVEL (CONVENTION & EDUCATION										
032303-5800	MISCELLANEOUS CBVRS	1,062									
032303-5810	DUES & SUBSCRIPTIONS CBVRS	1,854	794								
032303-5862	SPECIAL EVENTS/PROGRAMS CBVRS	485									
032303-5899	CONTINGENCY CBVRS			55,605							
032303-6001	OFFICE SUPPLIES CBVRS										
032303-6004	MEDICAL SUPPLIES CBVRS	1,724	1,158								
032303-6005	JANITORIAL SUPPLIES CBVRS	52									
032303-6007	REPAIRS & MAINTENANCE SUPPLIES	3,530	893		3,009						
032303-6008	VEHICLE FUEL CBVRS	2,772	1,121								
032303-6009	VEHICLE MAINTENANCE CBVRS	9,728	3,644								
032303-6011	UNIFORMS & WEARING APPAREL CBV		1,689								

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
*COLONIAL BEACH VOL RESCUE SQUAD										
032303-6021	OXYGEN SUPPLIES CBVRS	4,389	3,358							
032303-6025	TRAINING CBVRS				25-					
032303-8201	PORTABLE EQUIPMENT CBVRS	1,817	1,320							
032303-8203	RADIO EQUIPMENT CBVRS									
032303-8205	VEHICLES CBVRS									
032303-8212	BUILDING IMPROVEMENTS CBVRS	445			11,890					
032303-8305	CAPITALIZED MOTOR VEHICLES									
--TOTAL DEPARTMENT--		<u>107,269</u>	<u>81,019</u>	<u>55,605</u>	<u>49,336</u>					
032400	** FORESTRY **									
032400-5642	CONTRIBUTION/FOREST FIRES	7,810	7,810	7,810	7,380			7,810	7,810	7,810
--TOTAL DEPARTMENT--		<u>7,810</u>	<u>7,810</u>	<u>7,810</u>	<u>7,380</u>			<u>7,810</u>	<u>7,810</u>	<u>7,810</u>
032500	**RESCUE RECOVERY**									
032500-3100	RESCUE RECOVERY FEES	52,449	50,534	55,000	32,803			55,000	55,000	55,000
032500-3160	ADMINISTRATIVE FEES (COUNTY)									
032500-5800	REIMB INS COMPANIES/OVERPAYMEN									
032500-5801	MONTROSS RESCUE SQUAD FUNDS									
032500-5802	COLONIAL BEACH RESCUE FUNDS									
032500-5803	WESTMORELAND RESCUE FUNDS									
032500-5840	MONTROSS RES SQ/ADDITIONAL EXP									
032500-5841	COL.BCH.RESCUE SQ/ADDITIONAL E									
032500-5842	WESTM. RES SQ/ADDITIONAL EXP									
032500-5850	MONTROSS RES SQ/TREASURER COLL									
032500-5851	COL BCH. RES SQ/TREASURER COLL									
032500-5852	WESTM RES SQ./TREASURER COLL.									
032500-5853	RES REC/TREAS COLL/COUNTY									
--TOTAL DEPARTMENT--		<u>52,449</u>	<u>50,534</u>	<u>55,000</u>	<u>32,803</u>			<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
032600	** WESTMORELAND COUNTY EMS DEP									
032600-1100	SALARIES & WAGES - REGULAR	1,985,572	2,178,383	2,519,702	2,011,031			2,474,537	2,474,537	2,474,537
032600-1200	SALARIES & WAGES - OVER-TIME	470,010	476,679	120,000	446,592			480,000	480,000	480,000
032600-1250	SALARIES & WAGES-BUILT-IN OVER			280,000						
032600-1300	SALARIES & WAGES - PART-TIME	190,832	216,226	153,783	155,574			200,000	200,000	200,000
032600-1400	NURSE PRACTITIONER/BENEFITS/EQ									
032600-1450	ADDITIONAL HIRES/BENEFITS									
032600-1300-01	SALARIES & WAGES - PART-TIME/E							35,000	35,000	35,000
--SUB TOTAL--								<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
032600-2100	FICA	191,942	210,459	235,122	191,669			244,000	244,000	244,000
032600-2210	VRS	234,096	255,239	293,797	230,579			308,080	308,080	308,080
032600-2211	ICMARC/1% DC CONTRIBUTION/HYBR	404	278							
032600-2300	HOSPITALIZATION	437,587	426,995	490,128	367,114			524,364	524,364	524,364
032600-2400	GROUP LIFE INSURANCE	26,420	28,778	33,764	23,335			29,200	29,200	29,200
032600-2515	VACORP DISABILITY INS. PREMIUM	170	123							
032600-3100	PROFESSIONAL SERVICES	4,130	18,369	30,000	25,214			30,000	30,000	30,000
032600-3110	EMPLOYEE IMMUNIZATIONS			1,000				1,000	1,000	1,000

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** WESTMORELAND COUNTY EMS DEP									
032600-3320	MAINT SERVICE CONTRACTS/MOTORO						395,789	395,789	395,789
032600-3100-01	PROFESSIONAL SERVICES/EMERG MG						1,500	1,500	1,500
	--SUB TOTAL--						1,500	1,500	1,500
032600-5230	TELECOMMUNICATIONS/EMERG MGMT						2,500	2,500	2,500
032600-5240	INTERNET (MEDICS)	6,202	8,499	8,000	9,418		10,500	10,500	10,500
032600-5540	TRAVEL (CONVENTION & EDUCATION	3,479	4,955	10,000	1,466		10,000	10,000	10,000
032600-5560	TRAINING/EDUCATION	13,603	19,494	20,000	13,920		25,000	25,000	25,000
032600-5803	(FOUR FOR LIFE FUNDS) COUNTY						15,296	15,296	15,296
032600-5810	DUES & MEMBERSHIP FEES	500	9	1,000			1,000	1,000	1,000
032600-5840	MISCELLANEOUS								
032600-5897	PHARMACY	3,396	39,285	18,000	39,433		50,000	50,000	50,000
032600-5898	GRANT-COVID 19								
032600-5899	DONATIONS/RESCUE SQUADS								
032600-6001	OFFICE SUPPLIES	7,031	4,996	8,000	2,541		8,000	8,000	8,000
032600-6004	MEDICAL SUPPLIES	32,255	42,362	23,000	42,549		42,000	42,000	42,000
032600-6008	VEHICLE FUEL	111,801	104,055	95,000	67,690		99,750	99,750	99,750
032600-6009	VEHICLE SUPPLIES	33,065	10,532	20,000	11,658		20,000	20,000	20,000
032600-6011	UNIFORMS	21,345	23,581	25,000	20,902		25,000	25,000	25,000
032600-6012	BOOKS/SUBSCRIPTIONS								
032600-6014	OTHER OPERATING SUPPLIES	14,957	7,237	8,000	7,210		8,000	8,000	8,000
032600-6015	OSHA						100,000	100,000	100,000
032600-6021	OXYGEN SUPPLIES	9,171	11,210	12,000	12,753		12,500	12,500	12,500
032600-6022	OXYGEN (COPL)	479							
032600-6023	VEHICLE MAINTENANCE	56,976	69,939	63,000	70,038		80,000	80,000	80,000
032600-6024	VRSA CLAIMS								
032600-6025	EQUIPMENT/VEHICLES	20,480	51,823	10,000	10,372		10,000	10,000	10,000
032600-8202	FURNITURE & FIXTURES	3,135	5,496	18,000	9,652		20,000	20,000	20,000
032600-8203	COMMUNICATIONS EQUIPMENT						350,000		
032600-8208	LEASE/PURCHASE EQUIPMENT	20,555	10,022	10,000	359,073		45,000	45,000	45,000
032600-8212	CAPITAL OUTLAY/EQUIPMENT RE						50,000	50,000	50,000
032600-8213	CAPITAL OUTLAY/EQUIPMENT EM						25,000	25,000	25,000
032600-8302	GRANT MATCHING FUNDS	35,470	30,960	50,000	9,883		50,000	50,000	50,000
032600-8305	CAPITALIZED MOTOR VEHICLE	101,474							
	--TOTAL DEPARTMENT--	4,036,537	4,255,984	4,556,296	4,139,666		5,783,016	5,433,016	5,433,016
032700	**OFFICE OF EMERGENCY MANAGEME								
032700-1100	SALARIES & WAGES - REGULAR	15,635	16,359	249	36,044				
032700-1200	SALARIES & WAGES - OVER-TIME								
032700-2100	FICA	1,205	1,262		2,758				
032700-2210	VRS	1,862	1,948	2,030	50				
032700-2211	ICMARC/1% DC CONTRIBUTION/HYBR								
032700-2300	HOSPITALIZATION								
032700-2400	GROUP LIFE INSURANCE	210	219	229	5				
032700-2515	VACORP DISABILITY INS. PREMIUM								
032700-3100	PROFESSIONAL SERVICES								
032700-3320	MAINTENANCE SERVICE CONTRACTS								

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**OFFICE OF EMERGENCY MANAGEME									
032700-5230	TELECOMMUNICATIONS	2,979	2,807	297	2,635	_____	_____	_____	
032700-5540	TRAVEL (CONVENTION & EDUCATION			1,000	1,534	_____	_____	_____	
032700-5800	MISCELLANEOUS					_____	_____	_____	
032700-5810	DUES & MEMBERSHIPS			300		_____	_____	_____	
032700-5899	FEMA					_____	_____	_____	
032700-6001	OFFICE SUPPLIES			1,000		_____	_____	_____	
032700-6008	VEHICLE FUEL			1,000		_____	_____	_____	
032700-6009	VEHICLE SUPPLIES	88	20	500	750	_____	_____	_____	
032700-6011	UNIFORMS		398	1,500	604	_____	_____	_____	
032700-6012	BOOKS & SUBSCRIPTIONS			500		_____	_____	_____	
032700-6014	OTHER OPERATING SUPPLIES	480	116	1,500	5	_____	_____	_____	
032700-6015	OSHA				51,531	_____	_____	_____	
032700-8201	CAPITAL OUTLAY/EQUIPMENT RSAF					_____	_____	_____	
032700-8203	COMMUNICATIONS EQUIPMENT	1,080	11,026		108,626	_____	_____	_____	
032700-8208	LEASE/PURCHASE OF EQUIPMENT		882	10,000	8,512	_____	_____	_____	
032700-8212	CAPITAL OUTLAY/EQUIPMENT REPP				16,924	_____	_____	_____	
032700-8213	CAPITAL OUTLAY/EQUIPMENT EMPG					_____	_____	_____	
032700-8305	CAPITALIZED MOTOR VEHICLE					_____	_____	_____	
	--TOTAL DEPARTMENT--	23,539	35,037	20,105	229,978	_____	_____	_____	_____
032701	**MOBILE INTEGRATED HEALTHCARE								
032701-1100	SALARIES & WAGES - REGULAR	37,312	52,848	55,947	54,122	_____	67,925	67,925	67,925
032701-2100	FICA	2,562	3,690	4,280	3,928	_____	5,196	5,196	5,196
032701-2210	VRS	4,444	6,294	6,523	6,311	_____	8,457	8,457	8,457
032701-2211	ICMA-RC/HYBRID					_____	_____	_____	
032701-2300	HOSPITALIZATION	15,748	21,008	22,140	13,400	_____	24,720	24,720	24,720
032701-2400	GROUP LIFE INSURANCE	500	708	750	639	_____	802	802	802
032701-2515	VACORP					_____	_____	_____	
032701-5560	TRAINING/EDUCATION TUITION		13,082	28,500	12,313	_____	28,500	28,500	28,500
032701-5570	TRAINING/CIT			23,760	3,033	_____	23,000	23,000	23,000
032701-8205	MOTOR VEHICLE EQUIPMENT	398	485		364	_____	500	500	500
032701-8208	LEASE/PURCHASE OF EQUIP & SOFT	1,522				_____	_____	_____	
032701-8305	CAPITALIZED MOTOR VEHICLES	47,738				_____	_____	_____	
	--TOTAL DEPARTMENT--	110,224	98,115	141,900	94,110	_____	159,100	159,100	159,100
032800	*STRATFORD HALL FIRE SUB-STATI								
032800-3100	PROFESSIONAL SERVICES					_____	_____	_____	
032800-3140	ENGINEERING & ARCH. FEES					_____	_____	_____	
032800-3150	PROF SERVICES - LEGAL					_____	_____	_____	
032800-3600	ADVERTISING					_____	_____	_____	
032800-5820	DEQ PERMITS					_____	_____	_____	
032800-5899	CONTINGENCY FOR SUBSTATION					_____	_____	_____	
032800-6014	OTHER OPERATING SUPPLIES					_____	_____	_____	
032800-8203	MACHINERY & EQUIPMENT					_____	_____	_____	
TOTAL - ** VOLUNTEER FIRE DEPARTMENTS		5,125,766	5,424,913	5,854,656	5,503,109	_____	7,902,477	6,681,431	6,681,431

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
033200	***JAIL***								
033200-3100	PROFESSIONAL SERVICES								
033300	** JUV.& DOMESTIC CT SERV UNIT								
033300-3841	PURCHASE OF SERV-COURT SERV UN	4,028	3,268	5,000	3,000		5,000	5,000	5,000
033300-5540	TRAVEL (CONVENTION & EDUCATION								
033300-5800	JUVENILE ACCOUNTABILITY GRANT								
033300-5810	DUES AND ASSOCIATION MEMBERSHI								
033300-6014	OTHER OPERAT. SUPP.(DRUG SCREE			600					
033300-7003	MID-PENINSULA JUV DET/MERRIMAC	64,056	82,608	80,878	80,880		73,670	73,670	73,670
033300-8202	FURNITURE & FIXTURES								
	--TOTAL DEPARTMENT--	68,084	85,876	86,478	83,880		78,670	78,670	78,670
033400-5640	ADULT DRUG COURT PROGRAM	6,000	6,000	6,000					
033400-5896	DONATION DRUG COURT								
	--TOTAL DEPARTMENT--	6,000	6,000	6,000					
033600	**VA JUV COMM CRIME CONTROL AC								
033600-5670	RAPP OFFICE ON YOUTH PASS THRU	142,277	196,997	142,000	138,500		142,000	142,000	142,000
	--TOTAL DEPARTMENT--	142,277	196,997	142,000	138,500		142,000	142,000	142,000
TOTAL - ***JAIL***		216,361	288,873	234,478	222,380		220,670	220,670	220,670
034100	** INSPECTIONS **								
034100-1100	SALARIES AND WAGES - REGULAR	207,930	231,432	238,187	177,417		229,882	229,882	229,882
034100-1200	SALARIES AND WAGES - OVERTIME	144	730		2,499		5,000	5,000	5,000
034100-1300	SALARIES & WAGES PART-TIME	8,768	17,929	27,052	16,115		25,502	25,502	25,502
034100-1800	COMPENSATION-BOARD OF BLDG. AP								
034100-2100	FICA	16,058	18,598	20,291	14,131		19,919	19,919	19,919
034100-2210	VRS	23,444	23,892	27,773	20,851		29,126	29,126	29,126
034100-2211	ICMARC/1% DC CONTRIB/HYBRID	1,321	1,489	1,381	1,619		1,722	1,722	1,722
034100-2300	HOSPITAL/MEDICAL PLAN	29,580	28,101	31,200	18,450		34,740	34,740	34,740
034100-2400	GROUP LIFE INSURANCE	2,786	2,878	3,192	2,110		2,713	2,713	2,713
034100-2515	VACORP DISABILITY INSURANCE PR	438	500	531	614		809	809	809
034100-3100	PROFESSIONAL SERVICES	655	3,406	3,500			3,500	3,500	3,500
034100-3160	PROF. SERV/INSPECTIONS/SEWER S								
034100-3500	PRINTING AND BINDING	36	1,167	300	291		300	300	300
034100-3600	ADVERTISING	842		1,000	325		1,000	1,000	1,000
034100-5210	POSTAL SERVICES			500			500	500	500
034100-5230	TELECOMMUNICATIONS	3,233	3,363	3,600	3,197		3,700	3,700	3,700
034100-5510	MILEAGE	395	92	200	95		200	200	200
034100-5540	TRAVEL (CONVENTION & EDUCATION	2,171	210	2,500	1,701		2,200	2,200	2,200
034100-5800	MISCELLANEOUS	25		200	30		200	200	200
034100-5810	DUES AND ASSOCIATION MEMBERSHI	185	100-	500	105		500	500	500
034100-5898	DHCD VIRTUAL TRAINING SUPPORT								
034100-6001	OFFICE SUPPLIES	497	20	1,000	380		1,100	1,100	1,100
034100-6008	VEHICLE FUEL	2,512	2,068	3,000	1,227		3,000	3,000	3,000

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----	
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
** INSPECTIONS **								
034100-6009	VEHICLE SUPPLIES	861	163	700	1,568		1,000	1,000
034100-6012	BOOKS AND SUBSCRIPTIONS	632	1,885	1,000	888		1,500	1,500
034100-6014	OTHER OPERATING SUPPLIES	449		700	234		700	700
034100-8205	MOTOR VEHICLES	73,238					32,000	
034100-8207	COMPUTER EQUIPMENT							
--TOTAL DEPARTMENT--		376,200	337,823	368,307	263,847		400,813	368,813
TOTAL - ** INSPECTIONS **		376,200	337,823	368,307	263,847		400,813	368,813
035100	** ANIMAL CONTROL/SHERIFF **							
035100-1100	SALARIES AND WAGES - REGULAR	192,887	208,114	209,986	173,630		219,891	219,891
035100-1200	SALARIES AND WAGES - OVERTIME	8,567	5,122	7,000	5,820		7,700	7,700
035100-1300	SALARIES AND WAGES - PART TIME							
035100-1399	SALARIES & WAGES- AC SUPERVISO	3,491	3,500	3,500	4,053			
035100-2100	FICA	14,440	15,054	16,867	12,063		17,411	17,411
035100-2210	VRS	22,839	23,100	24,423	19,871		27,376	27,376
035100-2211	ICMARC/ 1% DC CONTRIBUTION / H	500	569	457	534		706	706
035100-2300	HOSPITAL/MEDICAL PLAN	40,178	48,996	56,352	53,772		62,616	62,616
035100-2400	GROUP LIFE INSURANCE	2,675	2,723	2,861	2,055		2,595	2,595
035100-2515	VACORP DISABILITY INSURANCE PR	211	228	241	201		248	248
035100-3100	PROFESSIONAL SERVICES	10,695	10,367	13,000	4,771		13,000	13,000
035100-3160	PROF SERV/NN HUMANE SOC/FERAL							
035100-3310	REPAIR AND MAINTENANCE SERVICE	840	499	500	36,733		500	500
035100-3600	ADVERTISING			200			200	200
035100-5230	TELECOMMUNICATIONS	5,023	5,547	5,000	6,175		9,200	9,200
035100-5240	TELECOMMUNICATIONS-(INTERNET)	320	210	900			900	900
035100-5510	TRAVEL (MILEAGE)	60						
035100-5540	TRAVEL (CONVENTION & EDUCATION	1,264	1,182	1,500			1,500	1,500
035100-5800	MISCELLANEOUS		135	400			400	400
035100-5820	CLAIMS AND BOUNTIES							
035100-5899	RABIES CLINIC EXP			100				
035100-6001	OFFICE SUPPLIES	188	311	1,000	224		1,000	1,000
035100-6002	FOOD SUPPLIES	154	213	1,000	53		1,000	1,000
035100-6003	AGRICULTURAL SUPPLIES				84			
035100-6007	REPAIR AND MAINTENANCE SUPPLIE	1,098	1,244	1,800	1,116		1,500	1,500
035100-6008	VEHICLE FUEL	5,815	3,848	6,600	3,929		6,600	6,600
035100-6009	VEHICLE SUPPLIES	6,452	220	3,000	984		5,000	5,000
035100-6011	UNIFORMS	364	998		315			
035100-6014	OTHER OPERATING SUPPLIES	1,045	340	1,200	183		1,000	1,000
035100-6021	SUPPLIES PURCHASED WITH DONATI	1,802			3,600			
035100-6022	SUPPLIES/SANTA PAWS DONATIONS	181			639			
035100-8201	MACHINERY AND EQUIPMENT	4		500			500	500
035100-8205	MOTOR VEHICLE EQUIPMENT	2,946	8,634				16,900	
035100-8208	PURCHASE OF EQUIPMENT (COMPUTE							
035100-8305	CAPITALIZED MOTOR VEHICLES	35,575	29,495				48,000	
--TOTAL DEPARTMENT--		359,614	370,649	358,387	330,805		445,743	380,843

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
035300	** MEDICAL EXAMINER **								
035300-3100	PROF. SERVICES - MEDICAL EXAMI	300	240	300	140		300	300	300
	--TOTAL DEPARTMENT--	<u>300</u>	<u>240</u>	<u>300</u>	<u>140</u>		<u>300</u>	<u>300</u>	<u>300</u>
035500	** EMERGENCY SERVICES **								
035500-3100	PROFESSIONAL SERVICES	1,500	1,500	1,500	1,459				
035500-3320	MAINT SERVICE CONTRACTS/MOTORO	370,043	379,454	395,789	284,120				
035500-3330	MAINTENANCE CONTRACT/GENERATOR	55,704	68,015	60,000	20,456				
035500-5230	TELECOMMUNICATIONS	517	511	900	411				
035500-5510	TRAVEL (MILEAGE)	1,467	1,600	1,600	1,333				
035500-5540	TRAVEL (CONV. & EDUCATION)	133		800					
035500-5803	(FOUR FOR LIFE FUNDS)COUNTY	9,500	14,715	15,296	14,586				
035500-5810	DUES AND ASSOCIATION MEMBERSHI								
035500-5890	MISC EXPENSES/HURRICANE IRENE								
035500-5891	MISC EXPENSES (HURRICANE LEE)								
035500-5892	LIGHTNING EVENT EXP. (6/16/201								
035500-6008	GENERATOR FUEL/EMS FUEL	3,368	8,029	10,500	7,753				
035500-6014	OTHER OPERATING SUPPLIES				292				
035500-8116	CAPITAL OUTLAY								
035500-8203	COMMUNICATIONS EQUIPMENT								
035500-8208	LEASE/PURCHASE EQUIPMENT								
035500-8303	CAPITALIZED COMM. EQUIP./MICRO								
035500-8308	CAPITALIZED EQUIPMENT								
	--TOTAL DEPARTMENT--	<u>442,232</u>	<u>473,824</u>	<u>486,385</u>	<u>330,410</u>				
035600	**EMERGENCY SERVICE GRANTS**								
035600-8205	VA FIRE PROG TRAINING GRANT/20								
035600-8206	EMERGENCY SERVICES GRANTS/2008								
035600-8312	OEMS/DEPT HOMELAND SEC. GRANT								
035700	**VDEM GRANTS**								
035700-3100	PROFESSIONAL SERVICES								
035700-6021	SUPPLIES & EQUIPMENT								
TOTAL - ** ANIMAL CONTROL/SHERIFF **		<u>802,146</u>	<u>844,713</u>	<u>845,072</u>	<u>661,355</u>		<u>446,043</u>	<u>381,143</u>	<u>381,143</u>
041320	** STREET LIGHTS **								
041320-5110	ELECTRICAL SERVICES	13,080	14,456	13,000	9,756		13,000	13,000	13,000
	--TOTAL DEPARTMENT--	<u>13,080</u>	<u>14,456</u>	<u>13,000</u>	<u>9,756</u>		<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
TOTAL - ** STREET LIGHTS **		<u>13,080</u>	<u>14,456</u>	<u>13,000</u>	<u>9,756</u>		<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
042300	** REFUSE COLLECTION/WASTE MAN								
042300-1200	SALARIES AND WAGES- OVERTIME								
042300-1300	SALARIES AND WAGES - PART-TIME	44,977	48,706	57,971	47,970		60,859	60,859	60,859
042300-2100	FICA	3,441	3,726	4,435	3,670		4,656	4,656	4,656

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
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		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** REFUSE COLLECTION/WASTE MAN									
042300-3100	PROFESSIONAL SERVICES (CONTRAC	729,123	744,152	805,000	541,073	_____	805,000	805,000	805,000
042300-5800	MISCELLANEOUS					_____	_____	_____	
--TOTAL DEPARTMENT--		<u>777,541</u>	<u>796,584</u>	<u>867,406</u>	<u>592,713</u>	_____	<u>870,515</u>	<u>870,515</u>	<u>870,515</u>
** REFUSE DISPOSAL (BFI, ETC.)									
042400									
042400-3100	PROF. SERVICES	12,042	17,616	20,000	9,250	_____	20,000	20,000	20,000
042400-3161	DEBRIS DISPOSAL (BRUSH)	84,375		45,000		_____	45,000	45,000	45,000
042400-3170	BFI CONTRACT (TIPPING FEE)	1,032,634	1,135,971	1,158,000	331,110	_____	158,000	158,000	158,000
042400-3171	RECYCLING	60,745	48,224	53,000	34,132	_____	53,000	53,000	53,000
042400-3320	MAINTENANCE SERVICE CONTRACTS					_____	_____	_____	
042400-3100-01	PROF. SERVICES (ENGINEERING FE	2,940				_____	_____	_____	
042400-3170-01	BFI CONTRACT (TRANSFER COSTS)	270,483	283,977	282,000	170,964	_____	282,000	282,000	282,000
--SUB TOTAL--		<u>273,423</u>	<u>283,977</u>	<u>282,000</u>	<u>170,964</u>	_____	<u>282,000</u>	<u>282,000</u>	<u>282,000</u>
042400-3170-02	BFI CONTRACT (TRANSPORTATION)	605,274	665,948	646,000	165,540	_____	646,000	646,000	646,000
--SUB TOTAL--		<u>605,274</u>	<u>665,948</u>	<u>646,000</u>	<u>165,540</u>	_____	<u>646,000</u>	<u>646,000</u>	<u>646,000</u>
042400-3170-03	BFI CONTRACT (CONV. CENTER)	66,188	69,498	70,000	53,791	_____	70,000	70,000	70,000
--SUB TOTAL--		<u>66,188</u>	<u>69,498</u>	<u>70,000</u>	<u>53,791</u>	_____	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
042400-5110	STREET LIGHTS					_____	_____	_____	
042400-5800	MISCELLANEOUS	1,134	50	2,000	2,232	_____	2,000	2,000	2,000
042400-5820	TRANSFER STATION ANNUAL FEE					_____	_____	_____	
042400-6007	REPAIR AND MAINTENANCE SUPPLIE				174	_____	_____	_____	
042400-8301	CAPITALIZED EQUIP/SCALE REPLAC					_____	_____	_____	
--TOTAL DEPARTMENT--		<u>2,135,815</u>	<u>2,221,284</u>	<u>2,276,000</u>	<u>767,193</u>	_____	<u>1,276,000</u>	<u>1,276,000</u>	<u>1,276,000</u>
HOUSEHOLD HAZARDOUS WASTE									
042700									
042700-3100	PROF SERVICES/HOUSEHOLD HAZ WA	11,821	19,244	12,000	12,397	_____	15,000	15,000	15,000
--TOTAL DEPARTMENT--		<u>11,821</u>	<u>19,244</u>	<u>12,000</u>	<u>12,397</u>	_____	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
TOTAL - ** REFUSE COLLECTION/WASTE MAN		<u>2,925,177</u>	<u>3,037,112</u>	<u>3,155,406</u>	<u>1,372,303</u>	_____	<u>2,161,515</u>	<u>2,161,515</u>	<u>2,161,515</u>
** GENERAL PROPERTIES **									
043200									
043200-1100	SALARIES AND WAGES - REGULAR	173,189	231,758	244,183	201,561	_____	256,865	256,865	256,865
043200-1200	SALARIES AND WAGES - OVERTIME	2,387	4,926		10,881	_____	_____	_____	
043200-1300	SALARIES AND WAGES - PART-TIME	12,425	13,569	14,572	17,339	_____	15,068	15,068	15,068
043200-2100	FICA	12,940	17,822	19,795	16,783	_____	20,803	20,803	20,803
043200-2210	VRS	19,913	23,795	28,472	22,638	_____	32,545	32,545	32,545
043200-2211	ICMA-RC/HYBRID	577	1,570	2,024	1,817	_____	2,753	2,753	2,753
043200-2300	HOSPITAL/MEDICAL PLAN	56,028	57,898	50,304	46,628	_____	55,752	55,752	55,752
043200-2400	GROUP LIFE INSURANCE	2,305	2,880	3,272	2,291	_____	3,031	3,031	3,031
043200-2515	VACORP	263	864	1,073	970	_____	1,361	1,361	1,361
043200-3100	PROFESSIONAL SERVICES	37,203	46,744	40,000	78,300	_____	40,000	40,000	40,000
043200-3160	PUBLIC WORKS PUMPING & HAULING					_____	_____	_____	

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** GENERAL PROPERTIES **									
043200-3170	PROF. SERVICES/PUBLIC WORKS	102,935	131,530	75,000	65,240		75,000	75,000	75,000
043200-3310	REPAIR AND MAINTENANCE SERVICE	107,846	48,055	90,000	25,329		90,000	90,000	90,000
043200-3320	MAINTENANCE SERVICE CONTRACTS	78,324	91,248	78,000	35,655		78,000	78,000	78,000
043200-3500	PRINTING & BINDING		237	300			300	300	300
043200-3600	ADVERTISING	4,932	2,229	3,000	1,764		3,000	3,000	3,000
043200-3100-01	PROF. SERVICES-JANITORIAL	62,085	61,260	67,000	53,930		67,000	67,000	67,000
	--SUB TOTAL--	<u>62,085</u>	<u>61,260</u>	<u>67,000</u>	<u>53,930</u>		<u>67,000</u>	<u>67,000</u>	<u>67,000</u>
043200-5110	ELECTRICAL SERVICES	297,876	335,710	290,000	251,992		290,000	290,000	290,000
043200-5120	HEATING SERVICES	7,358	4,964	5,500	7,612		5,500	5,500	5,500
043200-5130	WATER AND TRASH AND SEWER SERV	43,197	39,075	40,000	30,535		40,000	40,000	40,000
043200-5210	POSTAL SERVICES	73	687	200	481		1,000	1,000	1,000
043200-5230	TELECOMMUNICATIONS	15,523	16,878	14,500	24,008		14,500	14,500	14,500
043200-5420	LEASE/RENT PROP.(HURT FIELD/MA	2,200	2,200	2,200	2,000		2,200	2,200	2,200
043200-5510	MILEAGE			200			200	200	200
043200-5540	TRAVEL (CONVENTION & EDUCATION	109	3,144	500	60		500	500	500
043200-5800	MISCELLANEOUS	5,208	6,934	1,500	655		1,500	1,500	1,500
043200-5820	DEQ PERMITS		8,731	10,000	7,653		10,000	10,000	10,000
043200-5899	VML SAFETY GRANT PROGRAM								
043200-6005	JANITORIAL SUPPLIES	17,290	17,744	17,000	17,661		30,000	30,000	30,000
043200-6007	REPAIR AND MAINTENANCE SUPPLIE	35,417	39,782	45,000	32,967		45,000	45,000	45,000
043200-6008	VEHICLE FUEL (INC BILLABLE USA	36,256	38,456	37,000	26,207		37,000	37,000	37,000
043200-6009	VEHICLE SUPPLIES	5,925	11,279	4,600	12,265		6,000	6,000	6,000
043200-6011	UNIFORMS	228	509	800	507		800	800	800
043200-6014	OTHER OPERATING SUPPLIES	3,432	752	4,000	4,728		4,000	4,000	4,000
043200-6015	OSHA EXPENDITURES		424	10,000			10,000	10,000	10,000
043200-6005-001	JANITORIAL SUPPLIES FOR COVID-								
043200-8112	REPLACEMENT PUMPS & ETC			2,000			2,000	2,000	2,000
043200-8116	CAPITAL OUTLAY/REPAIRS TO BLDG	182,902	233,033	220,000	56,269		220,000	220,000	220,000
043200-8201	MACHINERY AND EQUIPMENT	7,353	3,605	8,000	25,235		8,000	8,000	8,000
043200-8202	FURNITURE & FIXTURES	4,233	1,314						
043200-8205	MOTOR VEHICLES	57,638							
043200-8208	LEASE/PURCHASE EQUIP.POSTAGE M	6,292	4,952	5,200	3,714		5,200	5,200	5,200
043200-8301	CAPTIALIZED MACHINERY & EQUIPM			20,000			20,000	20,000	20,000
043200-8305	CAPITALIZED MOTOR VEHICLES						80,000		
043200-8308	CAPITALIZED LEASE/PURCHASE EQU								
043200-8309	CAPITALIZED EQUIPMENT COURTHOU								
043200-8316	CAPITALIZED BUILDING IMPROVEME			40,000	5,314-		40,000	40,000	40,000
043200-8317	CAPITAL RESCUE SQUAD PAVING								
	--TOTAL DEPARTMENT--	<u>1,401,862</u>	<u>1,506,558</u>	<u>1,495,195</u>	<u>1,080,361</u>		<u>1,614,878</u>	<u>1,534,878</u>	<u>1,534,878</u>
TOTAL - ** GENERAL PROPERTIES **		<u>1,401,862</u>	<u>1,506,558</u>	<u>1,495,195</u>	<u>1,080,361</u>		<u>1,614,878</u>	<u>1,534,878</u>	<u>1,534,878</u>
051100	** COUNTY HEALTH DEPARTMENT **								
051100-5230	TELECOMMUNICATIONS								

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** COUNTY HEALTH DEPARTMENT **									
051100-5610	PAYMENT TO LOCAL HEALTH DEPT.	249,084	266,127	284,755	213,566		298,993	298,993	298,993
	--TOTAL DEPARTMENT--	<u>249,084</u>	<u>266,127</u>	<u>284,755</u>	<u>213,566</u>		<u>298,993</u>	<u>298,993</u>	<u>298,993</u>
TOTAL - ** COUNTY HEALTH DEPARTMENT **		<u>249,084</u>	<u>266,127</u>	<u>284,755</u>	<u>213,566</u>		<u>298,993</u>	<u>298,993</u>	<u>298,993</u>
052200	**MENTAL HEALTH SERVICES**								
052200-1100	SALARIES AND WAGES - REGULAR								
052200-1200	SALARIES AND WAGES - OVER TIME								
052200-2100	FICA								
052200-2210	VRS								
052200-2211	ICMARC/1% DC CONTRIBUTION/HYBR								
052200-2300	HOSPITALIZATION								
052200-2400	GROUP LIFE								
052200-2515	VACORP DISABILITY INS. PREMIUM								
052500	** MENTAL HEALTH **								
052500-5620	PAYMENT TO CHAPTER X BOARD	72,245	84,618	97,289	72,967		107,757	107,757	107,757
	--TOTAL DEPARTMENT--	<u>72,245</u>	<u>84,618</u>	<u>97,289</u>	<u>72,967</u>		<u>107,757</u>	<u>107,757</u>	<u>107,757</u>
TOTAL - **MENTAL HEALTH SERVICES**		<u>72,245</u>	<u>84,618</u>	<u>97,289</u>	<u>72,967</u>		<u>107,757</u>	<u>107,757</u>	<u>107,757</u>
053500	** CHILDREN'S SERVICES ACT **								
053500-1100	SALARIES & WAGES	80,699	85,723	90,750	69,223		93,096	93,096	93,096
053500-2100	FICA	5,684	6,082	6,942	4,932		7,122	7,122	7,122
053500-2210	VRS	9,611	10,191	10,581	8,071		11,795	11,795	11,795
053500-2300	HOSPITAL/MEDICAL PLAN	15,247	15,629	16,092	13,400		17,856	17,856	17,856
053500-2400	GROUP LIFE INSURANCE	1,081	1,147	1,216	817		1,099	1,099	1,099
053500-3100	PROFESSIONAL SERV.(LEGAL)								
053500-5230	TELECOMMUNICATIONS	484	485	750	364		750	750	750
053500-5540	TRAVEL/CONV./EDUCATION	1,903	1,730	2,100	1,230		2,100	2,100	2,100
053500-5690	PAYMENTS (COMP. SERV/YOUTH AT	2,090,571	1,938,411	2,000,000	1,471,044		2,310,000	2,200,000	2,200,000
053500-6001	OFFICE SUPPLIES	218	214	900			900	900	900
	--TOTAL DEPARTMENT--	<u>2,205,498</u>	<u>2,059,612</u>	<u>2,129,331</u>	<u>1,569,081</u>		<u>2,444,718</u>	<u>2,334,718</u>	<u>2,334,718</u>
TOTAL - ** CHILDREN'S SERVICES ACT **		<u>2,205,498</u>	<u>2,059,612</u>	<u>2,129,331</u>	<u>1,569,081</u>		<u>2,444,718</u>	<u>2,334,718</u>	<u>2,334,718</u>
068100	** COMMUNITY COLLEGES **								
068100-5643	CONTRIBUTION TO RAPP. COMM. CO	11,142	11,476	12,098	12,098		12,098	12,098	12,098
068100-5644	RCC CAPITAL FUNDS REQUEST								
	--TOTAL DEPARTMENT--	<u>11,142</u>	<u>11,476</u>	<u>12,098</u>	<u>12,098</u>		<u>12,098</u>	<u>12,098</u>	<u>12,098</u>
TOTAL - ** COMMUNITY COLLEGES **		<u>11,142</u>	<u>11,476</u>	<u>12,098</u>	<u>12,098</u>		<u>12,098</u>	<u>12,098</u>	<u>12,098</u>

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
071310	**RECREATIONAL COMPLEX**								
071310-1300	SALARIES AND WAGES - PART TIME	2,531	1,481	4,301			4,888	4,888	4,888
071310-2100	FICA	116	139	329			374	374	374
071310-5120	PROPANE	625	2,463	1,500			1,500	1,500	1,500
071310-5810	MEALS TAX EXPENDITURES								
071310-6010	CONCESSION STAND FOOD PURCHASE	9,808	3,310	11,000			11,000	11,000	11,000
071310-6011	CONCESSION STAND SUPPLIES	1,040		1,000			1,000	1,000	1,000
071310-6014	OTHER OPERATING SUPPLIES	1,856	625	1,000	17,172		1,000	1,000	1,000
071310-6021	BASEBALL EQUIPMENT								
071310-8116	CAPITAL OUTLAY/REPAIRS TO BLDG								
	--TOTAL DEPARTMENT--	15,976	8,018	19,130	17,172		19,762	19,762	19,762
071340	** PUBLIC LANDINGS **								
071340-5430	LEASE/RENT PUB. LANDING (BRANS								
071340-8216	REPAIRS (INSURANCE)/BONUMS CRE								
TOTAL - **RECREATIONAL COMPLEX**		15,976	8,018	19,130	17,172		19,762	19,762	19,762
072200	** WESTMORELAND MUSEUM/LIBRARY								
072200-5640	CONTRIBUTION FOR STAFF & OPERA	40,000	40,000	40,000	40,000		60,000	50,000	50,000
	--TOTAL DEPARTMENT--	40,000	40,000	40,000	40,000		60,000	50,000	50,000
072500	** HISTORY/ARCH.**								
072500-3100	PROFESSIONAL SERVICES								
072500-3500	PRINTING & BINDING/PUBLISHING								
072500-3600	ADVERTISING (HISTORY BOOK)								
072500-5800	MISCELLANEOUS								
TOTAL - ** WESTMORELAND MUSEUM/LIBRARY		40,000	40,000	40,000	40,000		60,000	50,000	50,000
073200	** RAPPAHANNOCK REGIONAL LIBRA								
073200-3100	PROFESSIONAL SERVICES								
073200-3310	REPAIR AND MAINTENANCE SERVICE	4,352	11,119	3,500	117		3,500	3,500	3,500
073200-5110	ELECTRICAL SERVICES (MONT.& HA	8,824	9,995	8,000	5,660		8,000	8,000	8,000
073200-5120	HEATING SERVICES (MONTROSS & H	4,452	4,423	4,200	5,561		4,200	4,200	4,200
073200-5130	WATER & TRASH	1,150	1,355	1,800	513		1,800	1,800	1,800
073200-6005	JANITORIAL SUPPLIES								
073200-7001	PAYMENT TO REGIONAL LIBRARY	506,527	530,939	530,939	530,939		569,356	569,356	569,356
073200-7002	LAW LIBRARY REMITTANCES	569	2,832		3,012				
	--TOTAL DEPARTMENT--	525,874	560,663	548,439	545,802		586,856	586,856	586,856
TOTAL - ** RAPPAHANNOCK REGIONAL LIBRA		525,874	560,663	548,439	545,802		586,856	586,856	586,856
081100	** PLANNING **								

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** PLANNING **									
081100-1100	SALARIES AND WAGES - REGULAR	228,785	236,587	240,470	186,277		284,612	284,612	284,612
081100-1200	SALARIES AND WAGES - OVERTIME								
081100-1300	SALARIES AND WAGES-PART-TIME	33,249	26,615	30,728	28,763				
081100-2100	FICA	19,701	19,911	21,661	16,267		24,165	24,165	24,165
081100-2210	VRS	25,126	25,640	28,329	21,817		42,395	42,395	42,395
081100-2211	ICMARC/1% DC CONTRIB/HYBRID	2,165	1,498	1,729	1,159		1,574	1,574	1,574
081100-2300	HOSPITAL/MEDICAL PLAN	17,040	11,447	12,102	20,960		39,636	39,636	39,636
081100-2400	GROUP LIFE INSURANCE	3,185	3,075	3,266	2,208		3,358	3,358	3,358
081100-2515	VACORP DISABILITY INSURANCE PR	708	665	703	505		915	915	915
081100-3100	PROFESSIONAL SERVICES	3,419	3,563	5,000	2,214		5,000	5,000	5,000
081100-3320	MAINTENANCE SERVICE CONTRACTS		221	5,000	366		2,000	2,000	2,000
081100-3500	PRINTING AND BINDING	2,211	1,576	3,000	780		2,500	2,500	2,500
081100-3600	ADVERTISING	5,699	9,536	7,000	8,714		10,000	10,000	10,000
081100-5210	POSTAL SERVICES	1,096	1,384	2,000	908		2,000	2,000	2,000
081100-5230	TELECOMMUNICATIONS	1,967	2,117	2,400	1,821		2,500	2,500	2,500
081100-5510	MILEAGE								
081100-5540	TRAVEL (CONVENTION & EDUCATION	1,091	1,023	1,800	1,304		2,000	2,000	2,000
081100-5800	MISCELLANEOUS			200			200	200	200
081100-5810	DUES AND ASSOCIATION MEMBERSHI	550	245	600	245		600	600	600
081100-5898	DONATIONS 911 SIGNS								
081100-5899	BIOSOLIDS PROGRAM EXPENSES								
081100-6001	OFFICE SUPPLIES	2,851	3,951	3,200	1,776		3,400	3,400	3,400
081100-6008	VEHICLE FUEL	3,123	2,651	3,000	1,613		3,000	3,000	3,000
081100-6009	VEHICLE SUPPLIES	50	1,236	2,000	144		1,800	1,800	1,800
081100-6012	BOOKS AND SUBSCRIPTIONS	536	295	500	296		700	700	700
081100-8207	COMPUTER EQUIPMENT								
081100-8208	LEASE/PURCHASE OF EQUIPMENT		4,328						
081100-8305	CAPITALIZED MOTOR VEHICLES			26,000					
081100-8308	CAPITALIZED LEASE/PURCHASE EQU								
	--TOTAL DEPARTMENT--	352,552	357,564	400,688	298,137		432,355	432,355	432,355
081150	**ECONOMIC DIRECTOR**								
081150-1100	SALARIES & WAGES - REGULAR			130,000			130,000	130,000	130,000
081150-2100	FICA			9,945			9,945	9,945	9,945
081150-2210	VRS			15,158			15,158	15,158	15,158
081150-2211	ICMARC/HYBRID			1,300			1,300	1,300	1,300
081150-2300	HOSPITALIZATION						10,020	10,020	10,020
081150-2400	GROUP LIFE INSURANCE			9,060			1,534	1,534	1,534
081150-2515	VACORP/HYBRID			689			689	689	689
	--TOTAL DEPARTMENT--			166,152			168,646	168,646	168,646
081200	** COMMUNITY DEVELOPMENT **								
081200-3191	BAY TRANSIT (LOCAL MATCH)	63,666	63,666	67,543	67,543		69,570	69,570	69,570
081200-3192	PILOT PROGRAM / RT. EXP.								
	--TOTAL DEPARTMENT--	63,666	63,666	67,543	67,543		69,570	69,570	69,570
081201	**N.N. PLANNING DISTRICT COMM.								

	----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
081201-3100								
081201-3160	4,500	4,500	4,500	4,500		4,500	4,500	4,500
081201-3161								
081201-3162								
081201-3163	5,000	5,000	5,000	5,000		5,000	5,000	5,000
081201-3169								
081201-3170	7,500	7,500	7,500	7,500		7,500	7,500	7,500
081201-3171								
081201-3172								
081201-3173								
081201-3174								
--TOTAL DEPARTMENT--	17,000	17,000	17,000	17,000		17,000	17,000	17,000
081300								
081300-1800	6,225	6,300	7,000	5,100		7,000	7,000	7,000
081300-5510	1,110	1,155	1,200	997		1,300	1,300	1,300
081300-5540			550			550	550	550
--TOTAL DEPARTMENT--	7,335	7,455	8,750	6,097		8,850	8,850	8,850
081400								
081400-1800	900	1,408	1,600	1,150		2,000	2,000	2,000
081400-5510	259	400	500	356		800	800	800
081400-5540			500			500	500	500
--TOTAL DEPARTMENT--	1,159	1,808	2,600	1,506		3,300	3,300	3,300
081500								
081500-1800	2,475	3,650	4,500	2,325		4,500	4,500	4,500
081500-5510	1,154	1,574	1,800	807		1,800	1,800	1,800
081500-5540								
--TOTAL DEPARTMENT--	3,629	5,224	6,300	3,132		6,300	6,300	6,300
081600								
081600-5199		2,432						
--TOTAL DEPARTMENT--		2,432						
081800								
081800-3100								
081800-3500	575							
081800-3600	6,230	3,024	3,024	6,230		6,230	6,230	6,230
081800-5682								
081800-5810								
081800-5899								
--TOTAL DEPARTMENT--	6,805	3,024	3,024	6,230		6,230	6,230	6,230
081900								
081900-3100								
TOTAL - ** PLANNING **	452,146	458,173	672,057	399,645		712,251	712,251	712,251

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
082400	** SOIL & WATER CONSERVATION *								
082400-5645	CONTRIBUTION (NN SOIL & WATER	15,000	15,000	15,000	15,000	_____	15,000	15,000	15,000
082400-5680	PAYMENT TO TIDEWATER RC&D COUN					_____	_____	_____	
082400-5681	RAPPAHANNOCK RIVER BASIN COMM.	1,000	1,000	1,000	1,000	_____	1,000	1,000	1,000
082400-5682	LITTER FUNDS					_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	_____	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
TOTAL - ** SOIL & WATER CONSERVATION *		<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	_____	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
083300	** VPI EXTENSION SERVICE **								
083300-1300	SALARIES AND WAGES - PART-TIME					_____	_____	_____	
083300-2100	FICA					_____	_____	_____	
083300-3100	PROFESSIONAL SERVICES	47,680	53,455	49,842	27,905	_____	62,281	62,281	62,281
083300-3160	PROFESSIONAL DEVELOPMENT		800	800		_____	800	800	800
083300-3170	PROGRAM DEVELOPMENT	481	848	1,000	114	_____	1,200	1,200	1,200
083300-5230	TELECOMMUNICATIONS	1,438	2,028	2,700	1,417	_____	1,900	1,900	1,900
083300-5650	AGRIC. ECONOMIC DEVELOPMENT PR			1,300		_____	1,520	1,520	1,520
083300-5651	PAYMENT-JAMESTOWN 4-H CAMP		1,000	1,000		_____	1,000	1,000	1,000
083300-5800	MISCELLANEOUS	573		1,000	985	_____	1,800	1,800	1,800
083300-5810	DUES AND ASSOCIATION MEMBERSHI	235	235	350	235	_____	350	350	350
	--TOTAL DEPARTMENT--	<u>50,407</u>	<u>58,366</u>	<u>57,992</u>	<u>30,656</u>	_____	<u>70,851</u>	<u>70,851</u>	<u>70,851</u>
TOTAL - ** VPI EXTENSION SERVICE **		<u>50,407</u>	<u>58,366</u>	<u>57,992</u>	<u>30,656</u>	_____	<u>70,851</u>	<u>70,851</u>	<u>70,851</u>
084100	**GO VIRGINIA/WELDING SCHOOL**								
084100-3100	PROFESSIONAL SERVICES					_____	_____	_____	
084100-5110	ELECTRICAL SERVICES					_____	_____	_____	
084100-5130	WATER, TRASH, SEWER ,HEATING					_____	_____	_____	
084100-5230	TELECOMMUNICATIONS					_____	_____	_____	
084100-5240	INTERNET					_____	_____	_____	
084100-5430	RENT					_____	_____	_____	
084100-5899	CONTINGENCY					_____	_____	_____	
084100-6014	OTHER OPERATING SUPPLIES					_____	_____	_____	
084100-8212	BUILDING IMPROVEMENTS					_____	_____	_____	
084100-8308	CAPITALIZED EQUIPMENT					_____	_____	_____	
084200	**GO VIRGINIA/FLEX SPACE**								
084200-3100	PROFESSIONAL SERVICES					_____	_____	_____	
084200-5899	CONTINGENCY					_____	_____	_____	
091400	** NONDEPARTMENTAL **								
091400-5670	CONTRIBUTION/RAPP OFFICE ON YO	33,960	35,658	35,658	35,658	_____	40,065	40,065	40,065
091400-5671	CONTRIBUTION/ST. PETERS EPISCO		14,500			_____	_____	_____	
091400-5673	CONTRIBUTION/LEGAL AID WORKS	8,964	8,964	8,964	8,964	_____	8,964	8,964	8,964
091400-5674	CONTRIBUTION/THE HAVEN	7,000	7,700	7,700		_____	8,470	8,470	8,470
091400-5675	CONTRIBUTION/NN FREE HEALTH CL	5,334	5,334	5,334	5,334	_____	45,340	10,000	10,000

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
** NONDEPARTMENTAL **										
091400-5678	CONTRIB. COL. BEACH HUMANE SOC	500	500	500			500	500	500	
091400-5682	CONTRIBUTION/BAY AGING	13,240	13,640	13,640	13,640		14,049	14,049	14,049	
091400-5683	CONTRIB. WESTMORELAND YMCA	115,000	115,000	115,000	115,000		115,000	115,000	115,000	
091400-5686	WESTMORELAND LITTLE LEAGUE DON	6,000	7,125	7,789	7,789		8,000	8,000	8,000	
091400-5687	PROF.SERV/NEW COURTHOUSE									
091400-5689	CONTRIB LEWIS B. PULLER CENTER									
091400-5690	CONTRIB/WESTMORELAND YOUTH ASS									
091400-5693	CONTRIB. COL BCH CHAMBER OF CO	1,500	1,500	1,500			1,500	1,500	1,500	
091400-5694	CONTRIB-HEALTHY HARVEST (NN FD	5,000	5,000	5,000	5,000		7,000	7,000	7,000	
091400-5695	CONTRIB-GUADALUPE FREE CLINIC	5,334	5,500	5,500			5,500	10,000	10,000	
091400-5696	CONTRIBUTION/LEDWITH LEWIS FRE	5,334	5,500	5,500			5,334	10,000	10,000	
091400-5697	CONTRIB-REMOTE AREA MEDICAL CL									
091400-5698	BURN BLDG RENO/COUNTY SHARE									
091400-5699	MPNNCSB-RURAL INFANT SER PRG									
091400-5700	BAY CONSORTIUM WORKFORCE DEV B		4,683	4,678	4,678		4,753	4,753	4,753	
091400-5701	WESTMORELAND BOYS & GIRLS CLUB						36,000	36,000	36,000	
091400-5702	WESTMORELAND YOUTH FOOTBALL							8,000	8,000	
--TOTAL DEPARTMENT--		<u>207,166</u>	<u>230,604</u>	<u>216,763</u>	<u>196,063</u>		<u>300,475</u>	<u>282,301</u>	<u>282,301</u>	
091900	**GRANTS**									
091900-3100	PSAP 2019 GRANT GIS PROJ/ID#12									
091900-5840	PSAP 2019 GRANT/PEP PROJ/ID#11									
091900-8201	OEMS GRANT NN-C02/12-17/EQUIPM									
TOTAL - ** NONDEPARTMENTAL **		<u>207,166</u>	<u>230,604</u>	<u>216,763</u>	<u>196,063</u>		<u>300,475</u>	<u>282,301</u>	<u>282,301</u>	
093100	** TRANSFERS **									
093100-9201	TRANSFER TO SCHOOL FUND	10,010,103	11,251,290	13,783,513	11,486,260		14,147,149	14,147,149	14,147,149	
093100-9202	TRANSFER TO CAFETERIA FUND									
093100-9204	TRANSFER TO REASSESSMENT FUND									
093100-9205	TRANSFER TO VPA FUND	431,449	575,243	792,775	330,323		805,628	805,628	805,628	
093100-9209	TRANSFER TO RESCUE RECOVERY FU									
093100-9211	TRANSF.TO MONTROSS/WEST. SEWER									
093100-9213	TRANSFER TO ATJ DEBT SERVICE F									
093100-9214	TRANSFER TO WATER & SEWER FUND									
093100-9224	TRANSFER TO DRUG SEIZURE FUND									
093100-9225	TRANSFER TO WEST WATER & SEWER									
093100-9226	TRANSFER TO GH-CP SD FUND									
093100-9227	TRANSFER TO CAPITAL PROJ/INDUS									
093100-9201-001	TRANSFER TO SCHOOL FUND/BUS LE									
093100-9202-001	TRANSF TO SCH FD/FURN FIXT NEW									
--TOTAL DEPARTMENT--		<u>10,441,552</u>	<u>11,826,533</u>	<u>14,576,288</u>	<u>11,816,583</u>		<u>14,952,777</u>	<u>14,952,777</u>	<u>14,952,777</u>	
093900	**CONTINGENCY FUNDS**									
093900-9299	CONTINGENCY FUNDS			250,000			1,664,680	1,664,680	1,664,680	
093900-9300	UNDESIGNATED RESERVE						42,652	146,476	146,476	

		----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
CONTINGENCY FUNDS									
093900-9999	(DUMMY ACCT)								
--TOTAL DEPARTMENT--				250,000			1,707,332	1,811,156	1,811,156

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 64	GL068H
FUND #-100 *GENERAL FUND EXPENDITURES*									
		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** CAPITAL PROJECTS **									
094100-8264	VDOT REC COMPLEX ACCESS ROAD								
094100-8265	ALARM MONITORING SOLUTION/SIMP								
094100-8266	LAND PURCHASE/TOWERS								
094100-8267	RECREATION PARK-PHASE II	14,526							
094100-8268	SCHOOL/PARK CONCESSION STAND	57,491							
094100-8269	MOTOROLA RADIO SYSTEM/REPLACEM								
094100-8270	COPE DIST.SUBSTATION BUILDING								
094100-8271	INDUSTRIAL DEVELOPMENT INITIAT				125,000				
094100-8272	ENGINEERING/SCHOOL WATER SYSTE								
094100-8273	DEBT SERVICE RESERVE EDUCATION								
094100-8274	CURRIOMAN BOAT LANDING PRJT								
094100-8275	RECREATION PARK PHASE III LIGH								
094100-8277	RECREATION COMPLEX-PARKING LOT								
094100-8278	CLASS V INJECTION WELL/LANDFIL								
094100-8279	OAK GROVE RESCUE SQUAD ENGINEE								
094100-8280	BROADBAND MATCH								
094100-8281	RECREATIONAL PARK MAINTENANCE	15,500							
094100-8282	INDUSTRIAL PARK STORMWATER BAS	3,160							
094100-8283	LAND DEPOSIT/LOVE PROPERTY	990,000							
094100-8284	AFID GRANT/NN BREWERY	50,000							
094100-8285	HVAC/SHERIFF & JUDICIAL		301,105	999,474	208,635				
094100-8286	SCHOOL FOOTBALL FIELD LIGHTING		500,802						
094100-8287	CAPITAL IMPROVEMENTS								
094100-8288	VEDP/COF GRANT CARRY-ON TRAILE				125,000				
--TOTAL DEPARTMENT--		<u>1,190,677</u>	<u>1,153,656</u>	<u>999,474</u>	<u>1,182,892</u>				
094200	*REC COMPLEX CONSTRUCTION/DCR*								
094200-3140	ENGINEERING								
094200-5309	BOND/INSURANCE								
094200-8216	CONSTRUCTION								
094200-8217									
094200-9150	PROJ CONTINGENCIES								
094201	*REC COMPLEX ACCESS ROAD/VDOT*								
094201-3140	ENGINEERING								
094201-8216	CONSTRUCTION								
094201-9150	PROJ CONTINGENCIES								
094202	*BUS ACCESS ROAD*								
094202-3140	ENGINEERING								
094202-5309	BOND/INSURANCE								
094202-8216	CONSTRUCTION								
094202-9150	PROJ CONTINGENCIES								
094204	**TOWN WATERLINE EXTENSION**								
094204-8216	CONSTRUCTION								
094205	**CURRIOMAN LANDING PROJECT**								
094205-3140	ENGINEERING								
094205-3150	ADMINISTRATION								
094205-8216	CONSTRUCTION								

FUND #-100 *GENERAL FUND EXPENDITURES*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
CURRIOMAN LANDING PROJECT										
094205-9150	PROJECT CONTINGENCIES									
094206	**WELL REPLACEMENT PROJECT**									
094206-8216	CONSTRUCTION	578,248								
--TOTAL DEPARTMENT--		578,248								
094300	**INDUSTRIAL DEVELOP. AUTHORIT									
094300-3100	PROFESSIONAL SERVICES/ECON. DE									
094300-3600	ADVERTISING									
094300-3100-01	PROFESSIONAL SERVICES/ANALYTIC									
094300-5540	TRAVEL/CONV/EDUCATION									
094300-5800	MISCELLANEOUS									
094300-6008	VEHICLE FUEL									
094400	**RAPP PUB LANDING**									
094400-3160	MANAGEMENT FEES	8	9	10	7		10	10	10	
--TOTAL DEPARTMENT--		8	9	10	7		10	10	10	
094401	**STRATFORD HALL FIRE SS**									
094401-3160	MANAGEMENT FEES	92								
--TOTAL DEPARTMENT--		92								
094500	**SCHOOL FURNITURE & FIXTURES*									
094500-8202	FURNITURE & FIXTURES									
094501	**SCHOOL REFINANCING/RURAL DEV									
094501-3160	ISSUANCE FEES									
094502	**STRATFORD HALL LEE MEMORIAL									
094502-5670	STRATFORD HALL MEM ASSN PASS-T	1,000,000								
--TOTAL DEPARTMENT--		1,000,000								
TOTAL - ** CAPITAL PROJECTS **		2,769,025	1,153,665	999,484	1,182,899		10	10	10	
095100	**DEBT SERVICE**									
095100-9102	DEBT SERVICE/LIBRARY									
095100-9110	DEBT SERV/PRINCIPAL/RADIO SYST	460,000	471,000	482,000	482,000		494,000	494,000	494,000	
095100-9120	DEBT SERV/INTEREST/RADIO SYSTE	95,872	84,855	73,575	73,574		62,031	62,031	62,031	
095100-9122	DEBT SERVICE									
095100-9123	DEBT SERVICE									
095100-9130	DEBT SVS/PRINCIPAL/SCHOOL CONS		400,503	839,351	678,790		815,210	815,210	815,210	
095100-9135	DEBT SVS/INTEREST/SCHOOL CONST	908,131	1,473,793		809,210		970,391	970,391	970,391	
095100-9140	DEBT SVS/PRINCIPAL/SCHOOL EQUI									
095100-9145	DEBT SVS/INTEREST/SCHOOL EQUIP									
095100-9150	DEPT SVS/VSPA PRIN/W&L ROOF	115,000	120,000	120,000	120,000		120,000	120,000	120,000	
095100-9155	DEBT SVS/VSPA INT/W&L ROOF	104,873	104,873	104,873	104,873		104,873	104,873	104,873	
095100-9160	CAPITAL LEASE/LEASE PUR PRIN/S	204,235								
095100-9165	CAPITAL LEASE/LEASE PUR INT/SC	6,487								
095100-9170	CAPITAL LEASE/REC LIGHTING/PRI	111,000	111,000	112,000	112,000		113,000	113,000	113,000	

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
DEBT SERVICE									
095100-9175	CAPITAL LEASE/REC LIGHTING/INT	3,135	2,343	1,575	1,566		791	791	791
--TOTAL DEPARTMENT--		<u>2,008,733</u>	<u>2,768,367</u>	<u>1,733,374</u>	<u>2,382,013</u>		<u>2,680,296</u>	<u>2,680,296</u>	<u>2,680,296</u>
095900	**OTHER FINANCING USES**								
095900-9110	PMT TO REFUNDED BOND ESCROW AG								
TOTAL - **DEBT SERVICE**		<u>2,008,733</u>	<u>2,768,367</u>	<u>1,733,374</u>	<u>2,382,013</u>		<u>2,680,296</u>	<u>2,680,296</u>	<u>2,680,296</u>
TOTAL FOR FUND		<u>39,591,177</u>	<u>41,663,086</u>	<u>44,700,623</u>	<u>37,536,679</u>		<u>48,777,159</u>	<u>46,967,618</u>	<u>46,967,618</u>
FINAL TOTAL		<u>39,591,177</u>	<u>41,663,086</u>	<u>44,700,623</u>	<u>37,536,679</u>		<u>48,777,159</u>	<u>46,967,618</u>	<u>46,967,618</u>

018000	** VPA FUND **			
018030	** EXPENDITURE REFUNDS **			
018030-0004	REFUNDS			
018990	**MISCELLANEOUS**			
018990-0001	DONATIONS			
018990-0015	COMMUNITY FOUNDATION GRANT			
018991-0003	MISC REVENUE (OTHER)			
018991-0099	ENCUMBERANCES BROUGHT FORWARD			
019020	**RECOVERED COSTS**			
019020-0001	RECOVERED COSTS-LOCAL	11,925-		
	--TOTAL DEPARTMENT--	12,450-		

024000	** CATEGORICAL AID **							
024010	** WELFARE ADM.-STATE **							
024010-0002	PUBLIC ASSIST. & WELFARE ADM.-	592,079-	591,193-	760,482-	501,013-	_____	773,289-	773,289- 773,289-
024010-0005	STATE REVENUE - HUD					_____	_____	_____
	--TOTAL DEPARTMENT--	<u>592,079-</u>	<u>591,193-</u>	<u>760,482-</u>	<u>501,013-</u>	<u>_____</u>	<u>773,289-</u>	<u>773,289- 773,289-</u>

030000	** FEDERAL REVENUES **								
033050	*PUBLIC ASSIST. & WELF ADM.-FE								
033050-0001	PUBLIC ASSIST. & WELFARE ADM/F	1,110,832-	1,240,838-	1,253,562-	957,989-	_____	1,274,674-	1,274,674-	1,274,674-
033050-0007	FEMA-(EMERG. FOOD & SHELTER)					_____	_____	_____	
033050-0008	(HUD) SECTION 8					_____	_____	_____	
033050-0009	VHDA SECTION 8 HUD					_____	_____	_____	
	--TOTAL DEPARTMENT--	<u>1,110,832-</u>	<u>1,240,838-</u>	<u>1,253,562-</u>	<u>957,989-</u>	<u>_____</u>	<u>1,274,674-</u>	<u>1,274,674-</u>	<u>1,274,674-</u>

041050 ** TRANSFERS FROM OTHER FUNDS

		----- Prior Years -----		---- Current Year ----		-- FY/2026 Budget Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** TRANSFERS FROM OTHER FUNDS									
041050-0005	TRANSFER FROM GENERAL FUND	431,449-	575,243-	792,775-	330,323-	_____	805,628-	805,628-	805,628-
041050-0006	TRANSFER FROM CARES ACT FUND					_____	_____	_____	
--TOTAL DEPARTMENT--		<u>431,449-</u>	<u>575,243-</u>	<u>792,775-</u>	<u>330,323-</u>	<u>_____</u>	<u>805,628-</u>	<u>805,628-</u>	<u>805,628-</u>
TOTAL - ** TRANSFERS FROM OTHER FUNDS		<u>431,449-</u>	<u>575,243-</u>	<u>792,775-</u>	<u>330,323-</u>	<u>_____</u>	<u>805,628-</u>	<u>805,628-</u>	<u>805,628-</u>
TOTAL FOR FUND		<u>2,146,811-</u>	<u>2,407,275-</u>	<u>2,806,819-</u>	<u>1,789,326-</u>	<u>_____</u>	<u>2,853,591-</u>	<u>2,853,591-</u>	<u>2,853,591-</u>
FINAL TOTAL		<u>2,146,811-</u>	<u>2,407,275-</u>	<u>2,806,819-</u>	<u>1,789,326-</u>	<u>_____</u>	<u>2,853,591-</u>	<u>2,853,591-</u>	<u>2,853,591-</u>

FUND #-105 **VPA FUND EXPENDITURES**

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
005310-2211-270	ICMARC/1% DC CONTRIBUTION/HYBR								
018000	** VPA FUND **								
053100	** WELFARE ADMINISTRATION **								
053100-1100	SALARIES AND WAGES	1,093,648	1,070,390	1,056,214	905,726		1,059,774	1,059,774	1,059,774
053100-1199	SALARIES AND WAGES - ON CALL	11,520							
053100-1200	SALARIES AND WAGES - OVERTIME	6,946							
053100-1201	SALARIES & WAGES-OVERTIME/MEDI		7,378		1,707				
053100-1200-056	SALARIES AND WAGES - OT - COVI								
053100-1100-1	SALARIES AND WAGES								
053100-1100-101	SALARIES AND WAGES								
053100-1101-101	BOARD SALARIES			600					
	--SUB TOTAL--			600					
053100-1100-2	SALARIES AND WAGES - Medicaid								
053100-1100-204	SALARIES AND WAGES		208,972	423,494	172,555		423,494	423,494	423,494
	--SUB TOTAL--		208,972	423,494	172,555		423,494	423,494	423,494
053100-1100-260	SALARIES - VACMS ADMIN								
053100-1100-270	SALARIES-MEDICAID EXPANSION		66,644	69,412	95,914		69,412	69,412	69,412
	--SUB TOTAL--		66,644	69,412	95,914		69,412	69,412	69,412
053100-1100-280	SALARIES & WAGES - ADMIN								
053100-1100-295	SALARIES-FAMILY SERVICES								
053100-1100-3	SALARIES AND WAGES								
053100-1100-3 -101	SALARIES AND WAGES								
053100-1100-55	SALARIES & FRINGES								
053100-1100-55 -101	SALARIES & FRINGES								
053100-1100-56	SALARIES AND WAGES								
053100-1100-58 -101	SALARIES AND WAGES		18,623		17,441				
	--SUB TOTAL--		18,623		17,441				
053100-2100	FICA	78,346	77,435	82,825	67,168		82,825	82,825	82,825
053100-2210	VRS	111,025	102,222	94,693	94,604		94,693	94,693	94,693
053100-2211	ICMARC/1% DC CONTRIBUTION/HYBR	7,419	10,820	11,000	10,053		11,000	11,000	11,000
053100-2300	HOSPITALIZATION	204,748	180,226	194,234	181,356		194,234	194,234	194,234
053100-2400	GROUP LIFE INSURANCE	13,788	12,923	12,321	9,758		12,321	12,321	12,321
053100-2515	VACORP DISABILITY INS. PREMIUM	2,637	3,300	3,000	3,525		3,000	3,000	3,000
053100-2100-056	FICA - COVID ILS								
053100-2100-1	FICA								
053100-2210-1	VRS								
053100-2211-1	ICMARC/1% DC CONTRIBUTION/HYBR	664							
053100-2300-1	HOSPITALIZATION								
053100-2400-1	GROUP LIFE INSURANCE								
053100-2515-1	VACORP DISABILITY INS. PREMIUM								
	--SUB TOTAL--	664							
053100-2100-101	FICA								
053100-2210-101	VRS								

		----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** WELFARE ADMINISTRATION **									
053100-2300-101	HOSPITALIZATION								
053100-2400-101	GROUP LIFE INSURANCE								
053100-2100-2	FICA								
053100-2210-2	VRS								
053100-2300-2	HOSPITALIZATION								
053100-2400-2	GROUP LIFE INSURANCE								
053100-2100-204	FICA		15,179	32,412	12,343		25,040	25,040	25,040
053100-2210-204	VRS		17,970	45,115	17,733		66,655	66,655	66,655
053100-2211-204	ICMARC/1% DC CONTRIBUTION/HYBR		1,139	10,000	1,271		10,823	10,823	10,823
053100-2300-204	HOSPITALIZATION		28,237	151,459	34,814		132,505	132,505	132,505
053100-2400-204	GROUP LIFE INSURANCE		2,299	4,608	1,829		7,068	7,068	7,068
053100-2515-204	VACORP DISABILITY INS. PREMIUM		601	1,000	671		2,543	2,543	2,543
	--SUB TOTAL--		65,425	244,594	68,661		244,634	244,634	244,634
053100-2400-24	GROUP LIFE INSURANCE								
053100-2100-260	FICA - VACMS ADMIN								
053100-2100-270	FICA-MEDICAID EXPANSION		4,943	4,515	4,884		4,515	4,515	4,515
053100-2210-270	VRS		7,967	6,707	9,782		6,707	6,707	6,707
053100-2211-270	ICMARC/1% DC CONTRIBUTION/HYBR		194		443				
053100-2300-270	HEALTH/MEDICAL PLANS		9,918	11,027	14,260		11,408	11,408	11,408
053100-2400-270	GROUP LIFE		861	872	1,009		872	872	872
053100-2515-270	VACORP DISABILITY INS. PREMIUM		103		234		176	176	176
	--SUB TOTAL--		23,986	23,121	30,612		23,678	23,678	23,678
053100-2100-280	FICA - ADMIN								
053100-2210-280	VRS - ADMIN								
053100-2211-280	ICMARC/HYBRID - ADMIN								
053100-2300-280	HOSPITALIZATION - ADMIN								
053100-2400-280	GROUP LIFE INSURANCE - ADMIN								
053100-2515-280	VACORP DISABILITY INS PREMIUM-								
053100-2100-295	FICA-FAMILY SERVICES								
053100-2100-3	FICA								
053100-2100-3 -101	FICA								
053100-2210-3	VRS								
053100-2210-3 -101	VRS								
053100-2300-3	HOSPITALIZATION								
053100-2300-3 -101	HOSPITALIZATION								
053100-2400-3	GROUP LIFE INSURANCE								
053100-2400-3 -101	GROUP LIFE INSURANCE								
053100-2100-55	FICA								
053100-2100-55 -101	FICA								
053100-2210-55	VRS								
053100-2210-55 -101	VRS								
053100-2300-55	HOSPITALIZATION								
053100-2300-55 -101	HOSPITALIZATION								
053100-2400-55	GROUP LIFE INSURANCE								
053100-2400-55 -101	GROUP LIFE INSURANCE								

FUND #-105 **VPA FUND EXPENDITURES**

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
** WELFARE ADMINISTRATION **										
053100-2100-56	-101 FICA									
053100-2100-58	-101 FICA		1,425		1,334					
053100-2210-58	-101 VRS									
053100-2300-58	-101 HOSPITALIZATION									
053100-2400-58	-101 GROUP LIFE INSURANCE									
--SUB TOTAL--			1,425		1,334					
053100-3100	PROFESSIONAL SERVICES - SUPPOR									
053100-3150	LEGAL SERVICES	75,581	82,902	70,000	67,823			70,000	70,000	70,000
053100-3170	PROFESSIONAL SERVICES - OTHER	28,130	29,858	20,700	34,000			20,700	20,700	20,700
053100-3310	REPAIRS AND MAINTENANCE	267	692	3,000				2,000	2,000	2,000
053100-3320	MAINTENANCE SERVICE CONTRACTS	22,351	25,159	23,900	23,446			24,900	24,900	24,900
053100-3600	ADVERTISING			1,000				1,000	1,000	1,000
053100-3150-1	LEGAL SERVICES									
053100-3170-1	PROFESSIONAL SERVICES-OTHER									
053100-3199-1	PROFESSIONAL SERVICES - OTHER									
053100-3310-1	REPAIRS AND MAINTENANCE									
053100-3320-1	MAINTENANCE SERVICE CONTRACTS									
053100-3600-1	ADVERTISING									
053100-3150-101	LEGAL SERVICES									
053100-3170-101	PROFESSIONAL SERVICES-OTHER									
053100-3199-101	PROFESSIONAL SERVICES - OTHER									
053100-3310-101	REPAIRS AND MAINTENACE									
053100-3600-101	ADVERTISING									
053100-3199-2	PROFESSIONAL SERVICES - OTHER									
053100-3600-2	ADVERTISING									
053100-3150-204	LEGAL SERVICES									
053100-3170-204	PROFESSIONAL SERVICES-OTHER			7,500				7,500	7,500	7,500
053100-3199-204	PROFESSIONAL SERVICES - OTHER									
053100-3320-204	MAINTENANCE SERVICE CONTRACTS									
--SUB TOTAL--				7,500				7,500	7,500	7,500
053100-3150-3	LEGAL SERVICES									
053100-3199-3	PROFESSIONAL SERVICES - OTHER									
053100-3320-3	MAINTENANCE SERVICE CONTRACTS									
053100-3600-3	ADVERTISING									
053100-3100-55	PROFESSIONAL SERVICES - SUPPOR									
053100-5110	ELECTRICAL SERVICES	7,552	12,018	13,668	1,890			13,668	13,668	13,668
053100-5130	WATER AND SEWER	2,386	3,476	4,956	258			4,956	4,956	4,956
053100-5210	POSTAL SERVICES	94	5,006	6,000	2,412			6,000	6,000	6,000
053100-5230	TELECOMMUNICATIONS	24,867	23,577	33,444	18,609			28,444	28,444	28,444
053100-5306	SURETY BONDS									
053100-5307	PUBLIC OFFICIAL LIABILITY INSU		1,367							
053100-5410	LEASE/RENT OF EQUIPMENT	1,360	2,634	6,225	2,112			6,225	6,225	6,225
053100-5510	TRAVEL - MILEAGE	153	284	2,260	410			2,260	2,260	2,260
053100-5530	TRAVEL - SUBSISTENCE/LODGING	3,413	6,783	15,000	4,955			15,000	15,000	15,000
053100-5810	DUES AND ASSOC. MEMBERSHIPS	1,763	700	2,260	960			2,260	2,260	2,260

FUND #-105 **VPA FUND EXPENDITURES**

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
** WELFARE ADMINISTRATION **										
053100-5820	STAFF RECOGNITION									
053100-5840	VOLUNTEER - LOCAL ONLY									
053100-5860	REGIONAL FOSTER CARE COORDINAT	1,234								
053100-5110-1	ELECTRICAL SERVICES									
053100-5130-1	WATER AND SEWER									
053100-5210-1	POSTAL SERVICES									
053100-5230-1	TELECOMMUNICATIONS									
053100-5306-1	SURETY BONDS									
053100-5307-1	PUBLIC OFFICIAL LIABILITY INSU									
053100-5410-1	LEASE/RENT OF EQUIPMENT									
053100-5420-1	LEASE/RENT OF BUILDINGS									
053100-5510-1	TRAVEL - MILEAGE									
053100-5530-1	TRAVEL - SUBSISTENCE/LODGING									
053100-5540-1	TRAVEL - CONVENTION/EDUCATION									
053100-5810-1	DUES AND ASSOC. MEMBERSHIPS									
053100-5210-101	POSTAL SERVICES									
053100-5230-101	TELECOMMUNICATIONS									
053100-5510-101	TRAVEL - MILEAGE	167-	64							
053100-5530-101	TRAVEL - SUBSISTENCE/LODGING		302							
053100-5810-101	DUES AND ASSOC. MEMBERSHIPS		449	2,000	139		2,000	2,000	2,000	
053100-5820-101	STAFF RECOGNITION		8,829	2,000	3,079		2,000	2,000	2,000	
053100-5840-101	VOLUNTEER - LOCAL ONLY			1,000			1,000	1,000	1,000	
053100-5860-101	REGIONAL FOSTER CARE COORDINAT									
	--SUB TOTAL--	167-	9,644	5,000	3,218		5,000	5,000	5,000	
053100-5210-2	POSTAL SERVICES									
053100-5510-2	TRAVEL-MILEAGE									
053100-5530-2	TRAVEL - SUBSISTENCE/LODGING									
053100-5810-2	DUES AND ASSOC. MEMBERSHIPS									
053100-5110-204	ELECTRICAL SERVICES									
053100-5130-204	WATER AND SEWER									
053100-5210-204	POSTAL SERVICES									
053100-5230-204	TELECOMMUNICATIONS									
053100-5410-204	LEASE/RENT OF EQUIPMENT									
053100-5530-204	TRAVEL - SUBSISTANCE & LODGING									
053100-5530-270	TRAVEL-SUBSISTENCE AND LODGING									
053100-5210-3	POSTAL SERVICES									
053100-5230-3	TELECOMMUNICATIONS									
053100-5510-3	TRAVEL-MILEAGE									
053100-5530-3	TRAVEL - SUBSISTENCE/LODGING									
053100-5540-3	TRAVEL - CONVENTION/EDUCATION									
053100-5810-3	DUES AND ASSOC. MEMBERSHIPS									
053100-5110-71	ELECTRICAL SERVICES									
053100-5410-71	LEASE/RENT OF EQUIPMENT									
053100-6001	OFFICE SUPPLIES	140,976	50,086	30,000	35,551		30,000	30,000	30,000	
053100-6002	FOOD SUPPLIES	1,206			103					
053100-6005	JANITORIAL SUPPLIES	2,469	2,845	3,000	2,120		3,000	3,000	3,000	

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 73	GL068H
FUND #-105 **VPA FUND EXPENDITURES**									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Department Request	Year ---- County Admin Recommends	----- Adopted Budget
	** WELFARE ADMINISTRATION **								
053100-6008	VEHICLE/EQUIPMENT FUELS	3,530	3,700	5,000	3,927		5,000	5,000	5,000
053100-6009	VEHICLE/EQUIPMENT SUPPLIES	3,765	4,464	5,000	4,756		5,000	5,000	5,000
053100-6012	BOOKS/SUBSCRIPTIONS	2,220	2,756	1,500	2,247		6,500	6,500	6,500
053100-6005-000-001	JANITORIAL SUPPLIES FOR COVID-								
053100-6014-000-001	OTHER OPERATING SUPPLIES/COVID								
053100-6001-1	OFFICE SUPPLIES								
053100-6002-1	FOOD SUPPLIES	99							
053100-6005-1	JANITORIAL SUPPLIES								
053100-6008-1	VEHICLE/EQUIPMENT FUELS								
053100-6009-1	VEHICLE/EQUIPMENT SUPPLIES								
053100-6012-1	BOOKS/SUBSCRIPTIONS								
	--SUB TOTAL--	99							
053100-6001-101	OFFICE SUPPLIES	30	7,711	20,000	4		20,000	20,000	20,000
053100-6002-101	FOOD SUPPLIES		1,315	2,000	1,424		2,000	2,000	2,000
053100-6008-101	VEHICLE/EQUIPMENT FUELS		67						
053100-6009-101	VEHICLE/EQUIPMENT SUPPLIES								
053100-6012-101	BOOKS AND SUBSCRIPTIONS								
	--SUB TOTAL--	30	9,093	22,000	1,428		22,000	22,000	22,000
053100-6001-2	OFFICE SUPPLIES								
053100-6002-2	FOOD SUPPLIES								
053100-6008-2	VEHICLE/EQUIPMENT FUELS								
053100-6001-204	OFFICE SUPPLIES								
053100-6002-204	FOOD SUPPLIES								
053100-6005-204	JANITORIAL SUPPLIES								
053100-6005-204-001	JANITORIAL SUPPLIES FOR COVID-								
053100-6008-204	VEHICLE/EQUIPMENT FUELS								
053100-6009-204	VEHICLE/EQUIPMENT SUPPLIES								
053100-6012-204	BOOKS/SUBSCRIPTIONS		400		420				
	--SUB TOTAL--		400		420				
053100-6001-270	OFFICE SUPPLIES								
053100-6008-270	VEHICLE FUEL-MEDICAID EXPAN.								
053100-6009-270									
053100-6012-270	BOOKS/SUBSCRIPTIONS		80		280				
	--SUB TOTAL--		80		280				
053100-6001-3	OFFICE SUPPLIES								
053100-6002-3	FOOD SUPPLIES								
053100-6008-3	VEHICLE/EQUIPMENT FUELS								
053100-6009-3	VEHICLE/EQUIPMENT SUPPLIES								
053100-6012-3	BOOKS/SUBSCRIPTIONS								
053100-6001-55	OFFICE SUPPLIES								
053100-8203-1	COMMUNICATION EQUIPMENT - ADDI								
053100-8212-1	FURNITURE AND FIXTURES								
053100-8302-1	CAPITALIZED FURNITURE & FIXTUR								

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
		** WELFARE ADMINISTRATION **							
053100-8311-1	DEPRECIATION-BUILDING								
053100-8312-1	PIPP				8,807		13,091	13,091	13,091
	--SUB TOTAL--				8,807		13,091	13,091	13,091
053100-8205-101	MOTOR VEHICLES AND EQUIPMENT				68,372				
	--SUB TOTAL--				68,372				
	--TOTAL DEPARTMENT--	1,854,020	2,127,293	2,496,921	1,948,518		2,513,569	2,513,569	2,513,569
053210	** ASSISTANCES **								
053210-0100									
053210 -100	**CARES ACT ASSISTANCES**								
053210-5704	AUXILIARY GRANTS	32,302	57,953	51,666	41,558		57,500	57,500	57,500
053210-5711	AFDC-FC NON-ENTRUSTED	58,273	28,100	70,017	82,145		73,000	73,000	73,000
053210-5712	SUBSIDIZED ADOPTION	34,488	74,827	68,693	89,560		90,000	90,000	90,000
053210-5717	MAINTENANCE-SPEC. NEEDS ADOPT.	20,028	20,964	18,429	10,032		18,429	18,429	18,429
053210-5718	FOSTERING FUTURES								
053210-5794	SPECIAL NEEDS - L.O.	12,965	18,494	10,000	3,511		10,000	10,000	10,000
053210-5795									
053210-5797	PAUPER BURIAL - L.O.	7,061	1,500	5,000	750		5,000	5,000	5,000
053210-5799									
053210-5800	ADULT SERVICES - L.O.		1,695	4,500	2,890		4,500	4,500	4,500
053210-5820	ADOPTION INCENTIVES		79						
053210-5870									
053210-5872									
053210-5873									
053210-5874	COMMUNITY FOUND. GRANT EXPENDI								
053210-5715-100	CARES ACT-SHELTER								
053210-5716-100	CARES ACT-UTILITIES								
053210-5717-100	CARES ACT-TRANSPORTATION								
053210-5718-100	CARES ACT-CHILDCARE								
053210-5719-100	CARES ACT-FOOD ASSISTANCE								
053210-5800-101	ADULT SERVICES - L.O.	1,486							
	--SUB TOTAL--	1,486							
053210-5710-601	AFDC - EMERGENCY ASSISTANCE								
053210-5708-603	ADC - MANUAL CHECKS								
053210-5711-604	AFDC-FC ENTRUSTED								
053210-5711-605	AFDC-FC NON-ENTRUSTED	10,274							
	--SUB TOTAL--	10,274							
053210-5712-606	SUBSIDIZED ADOPTION								
053210-5713-609	GENERAL RELIEF								
053210-5712-627	NON-RECURRING IV-E ADOPTION								
053210-5748-631	AFDC-UP MANUAL CHECKS								
053210-5717-647	MAINTENANCE-SPEC. NEEDS ADOPT.								
053210-5717-648	SPECIAL NEEDS ADOPTION								
	--TOTAL DEPARTMENT--	176,877	203,612	228,305	230,446		258,429	258,429	258,429

FUND #-105 **VPA FUND EXPENDITURES**

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
053211	** PURCHASE OF SERVICES **									
053211-5729	FAMILY PRESERVATION	845								
053211-5730										
053211-5733	ADULTS SERVICES - COMPANION	2,643	2,662	3,300	1,412			3,300	3,300	3,300
053211-5734	ADULT PROTECTIVE SERVICES	395	257	1,428	40-			1,428	1,428	1,428
053211-5741	VIEW - Purchase	23,424	7,675	55,383	15,167			55,383	55,383	55,383
053211-5742										
053211-5762	INDEPENDENT LIVING	1,486	9,024	1,375	856			1,375	1,375	1,375
053211-5767	P.S.S.F.	9,211	15,028	18,000	17,482			18,000	18,000	18,000
053211-5768	EDUCATION & TRAINING VOUCHER(I	2,137								
053211-5769										
053211-5770										
053211-5771										
053211-5772	CW SUBSTANCE ABUSE & SUPP. SER	1,250	220	2,107				2,107	2,107	2,107
053211-5773										
053211-5774	SAFE & STABLE - COVID - BL868									
053211-5775	VIEW - PURCHASE SERVICES - LOC	9,970								
053211-5776	RESPITE CARE									
053211-5777	FOSTER CARE PURCHASED SERVICES	14,260								
053211-5820										
053211-5864										
053211-5724-312	OTHER PURCHASED SERVICES									
053211-5733-340	ADULTS SERVICES - COMPANION									
053211-5762-356	INDEPENDENT LIVING									
053211-5725-517	AFDC WORKING/TRANSITIONAL DAY									
053211-5736-521	CHILD DAY CARE FEE/AT RISK									
053211-5764-532	CHILD DAY CARE FEE/BLOCK GRANT									
	--TOTAL DEPARTMENT--	<u>65,621</u>	<u>34,866</u>	<u>81,593</u>	<u>34,877</u>			<u>81,593</u>	<u>81,593</u>	<u>81,593</u>
053212	** OTHER SOCIAL SERVICES ACCOU									
053212-5795	FOOD STAMP OVERISSUANCES									
053212-5797	MEDICAID OVERPAYMENTS									
053212-5798	FUEL PAYMENTS - L.O.									
TOTAL - ** WELFARE ADMINISTRATION **		<u>2,096,518</u>	<u>2,365,771</u>	<u>2,806,819</u>	<u>2,213,841</u>			<u>2,853,591</u>	<u>2,853,591</u>	<u>2,853,591</u>
TOTAL FOR FUND		<u>2,096,518</u>	<u>2,365,771</u>	<u>2,806,819</u>	<u>2,213,841</u>			<u>2,853,591</u>	<u>2,853,591</u>	<u>2,853,591</u>
FINAL TOTAL		<u>2,096,518</u>	<u>2,365,771</u>	<u>2,806,819</u>	<u>2,213,841</u>			<u>2,853,591</u>	<u>2,853,591</u>	<u>2,853,591</u>

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**REASSESSMENT FUND BALANCE**								
010000-0300-1	REASSESSMENT FUND BAL. APPROP.								
018991-0099	ENCUMBERANCES BROUGHT FORWARD								
041000	** REASSESSMENT FUND **								
041050-0004	TRANSFER FROM GENERAL FUND								
TOTAL FOR FUND									
FINAL TOTAL									

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Revenue		Department	County Admin	Adopted
								Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
010000	** SCHOOL OPERATING FUND **									
010000-0300-1	SCHOOL FUND BALANCE APPROPRIAT									
015010-0001	INTEREST EARNED ON BANK DEPOSI	381-	418-	1,500-	191-			1,500-	1,500-	1,500-
	--TOTAL DEPARTMENT--	381-	418-	1,500-	191-			1,500-	1,500-	1,500-
015020	** REVENUE FROM USE OF PROPERT									
015020-0010	RENT OF PROPERTY	42,051-	43,167-	29,000-	35,791-			29,000-	29,000-	29,000-
	--TOTAL DEPARTMENT--	42,051-	43,167-	29,000-	35,791-			29,000-	29,000-	29,000-
TOTAL - INTEREST EARNED ON BANK DEPOSI		42,432-	43,585-	30,500-	35,982-			30,500-	30,500-	30,500-
016120	** CHARGES FOR SERVICES **									
018000	** MISCELLANEOUS REVENUE **									
018030	** EXPENDITURE REFUNDS **									
018030-0010	REBATES -PROPANE	1,775-	614-	300-				300-	300-	300-
018030-0020	OTHER MOTOR VEHICLES/GAS TAX R									
018030-0030	OTHER REBATES AND REFUNDS	34,393-	23,123-	6,600-	55,731-			6,600-	6,600-	6,600-
018030-0035	COVID REIMBURSEMENT SCHOOL BOA									
	--TOTAL DEPARTMENT--	36,168-	23,737-	6,900-	55,731-			6,900-	6,900-	6,900-
018990	** MISCELLANEOUS REVENUES **									
018990-0030	DONATIONS AND SPECIAL GIFTS	26,066-	39,113-		20,392-					
018990-0031	SPECIAL ED SECLUSION & RESTRAI									
018990-0032	REFUND FROM SCHOLARSHIP FUND W									
018990-0050	SALE OF SUPPLIES	230-								
018990-0080	SALE OF SCHOOL BUSES									
018990-0090	SALE OF OTHER EQUIPMENT		49-							
	--TOTAL DEPARTMENT--	26,296-	39,162-		20,392-					
018991	** MISCELLANEOUS REVENUES **									
018991-0010	INSURANCE ADJUSTMENTS	13,672-	102,184-		61,988-					
018991-0020	OTHER FUNDS	45,197-	54,256-		43,595-					
	--TOTAL DEPARTMENT--	58,869-	156,440-		105,583-					
TOTAL - ** MISCELLANEOUS REVENUE **		121,333-	219,339-	6,900-	181,706-			6,900-	6,900-	6,900-
019010-0020	OTHER PAYMENTS FROM ANOTHER CO	17,249-	6,864-		20,005-					
	--TOTAL DEPARTMENT--	17,249-	6,864-		20,005-					
019020-0001	RET EMPLOYEES HEALTH INS REIMB									
TOTAL - OTHER PAYMENTS FROM ANOTHER CO		17,249-	6,864-		20,005-					

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024020	** EDUCATION-STATE **								
024020-0001	STATE SALES TAX RECEIPTS	2,436,486-	2,393,634-	2,278,111-	1,488,116-		2,498,196-	2,498,196-	2,498,196-
024020-0002	BASIC SCHOOL AID	5,761,560-	6,078,188-	7,210,141-	5,686,330-		7,022,263-	7,022,263-	7,022,263-
024020-0003	ISAEF	8,203-	8,173-	8,203-	4,379-		8,027-	8,027-	8,027-
024020-0004	SUMMER REMEDIAL	106,637-	84,331-	72,188-			101,660-	101,660-	101,660-
024020-0005	REGULAR FOSTER CARE								
024020-0007	GIFTED EDUCATION SOQ	42,082-	42,555-	46,401-	36,643-		46,006-	46,006-	46,006-
024020-0008	PREVENT., INTERVENTION & REMEDI	245,604-	248,365-		16,943-				
024020-0011	COMPENSATION SUPPLEMENT								
024020-0012	SPECIAL EDUCATION SOQ	680,194-	687,841-	771,877-	609,548-		765,309-	765,309-	765,309-
024020-0013	COMPOSITE INDEX TRANSITION	332,647-	850,137-		197,390-				
024020-0014	TEXTBOOKS	101,287-	102,426-	117,947-	93,142-		116,943-	116,943-	116,943-
024020-0017	VOCATIONAL EDUCATION SOQ	160,676-	162,482-	207,700-	164,020-		205,932-	205,932-	205,932-
024020-0021	SOCIAL SECURITY - INSTRUCTIONA	283,860-	287,052-	298,292-	235,560-		295,754-	295,754-	295,754-
024020-0023	VRS RETIREMENT-INSTRUCTIONAL	661,831-	669,271-	641,512-	506,599-		636,054-	636,054-	636,054-
024020-0025	GROUP LIFE-INSTRUCTIONAL	19,893-	20,117-	18,413-	14,541-		18,256-	18,256-	18,256-
024020-0028	EARLY READING INTERVENTION	50,832-	46,922-	54,622-	26,961-		48,319-	48,319-	48,319-
024020-0033	LOTTERY MONEY	309,102-			27,028-				
024020-0040	RETIREMENT INFLATION PRESCHOOL								
024020-0046	SPEC EDUC-HOMEBOUND	20,395-	2,189-	3,507-			4,401-	4,401-	4,401-
024020-0048	SPECIAL ED REGIONAL PAYMENTS G								
024020-0052	VOCATIONAL EQUIPMENT		3,769-						
024020-0053	VOCATIONAL OCCUP/TECH EDUC								
024020-0059	SPECIAL EDUCATION FOSTER CHILD								
024020-0060	ADDITIONAL INSTRUCTIONAL POSIT								
024020-0065	AT-RISK	1,304,281-	1,351,715-	2,703,837-	2,116,046-		2,679,956-	2,679,956-	2,679,956-
024020-0067	ADDITIONAL TEACHERS								
024020-0075	K-3 PRIMARY CLASS REDUCTION IN	245,611-	319,130-	321,813-	182,101-		312,696-	312,696-	312,696-
024020-0076	TECHNOLOGY-VPSPA	196,641-	98,667-	154,000-	127,889-		154,000-	154,000-	154,000-
024020-0081	VA PRESCHOOL INITIATIVE	270,675-	263,105-	294,056-	156,996-		295,152-	295,152-	295,152-
024020-0084	INFORMATION TECHNOLOGY ACADEMY								
024020-0085	Retirement Inflation Preschool								
024020-0091	MENTOR TEACHER PROGRAM	1,855-	1,635-	1,635-	2,060-		311-	311-	311-
024020-0092	COMPENSATION SUPPLEMENT			252,221-			509,042-	509,042-	509,042-
024020-0093	VIRTUAL ADVANCE PLACEMENT								
024020-0094	NO LOSS FUNDING								
024020-0095	ENROLLMENT LOSS								
024020-0096	INFRASTRUCTURE & OPERATIONS PE		313,296-	327,624-	162,170-		297,646-	297,646-	297,646-
024020-0099	SUPPLEMENTAL LOTTERY PER PUPIL								

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
** EDUCATION-STATE **										
024020-0100	LEARNING LOSS INSTRUCTIONAL SU									
024020-0101	SCHOOL CONSTRUCTION									
024020-0102	GROCERY TAX HOLD HARMLESS			362,905-				375,244-	375,244-	375,244-
024020-0103	REBENCHMARKING HOLD HARMLESS	382,974-	380,786-							
024020-0104	BONUS PAYMENT									
024020-0105	SALES TAX HOLD HARMLESS									
--TOTAL DEPARTMENT--		13,623,326-	14,415,786-	16,147,005-	11,854,462-			16,391,167-	16,391,167-	16,391,167-
024030-0006	SCHOOL CONSTRUCTION	1,296,673-								
024030-0007	JVG VA-2023-JVG-00095	60,000-	60,000-		13,461-					
024030-0009	ENGLISH AS A SECOND LANG./ESL	78,033-	81,218-	112,825-	89,079-			139,446-	139,446-	139,446-
024030-0034	CTE EQUIPMENT SCH.DIV.HIGH DEM		2,886-							
024030-0036	CTE STEM -H INDUSTRY CREDENTIAL									
024030-0038	SMALL SCHOOL DIV. ENROLLMENT L									
024030-0040	MENTOR TEACHER GRANT									
024030-0048	TEXTBOOKS LOTTERY PORTION									
024030-0049	INDUSTRY CERTIFICATION COSTS	1,550-	644-							
024030-0050	SPECIAL EDUCATION-REGIONAL TUI									
024030-0051	HEALTH WORKFORCE GRANT 156-22									
024030-0062	EpiPen Grants									
024030-0065	VIRGINIA WROKPLACE READINESS S		368-		347-					
024030-0072	STEM TEACHER RECRUITMENT/RETEN									
024030-0099	NATIONAL BD CERTIFICATION BONU									
--TOTAL DEPARTMENT--		1,436,256-	145,116-	112,825-	102,887-			139,446-	139,446-	139,446-
024040	MEDICAID & SCHOOL REGISTRATION									
024040-0003	VIRTUAL VA TUITION FEES									
024040-0004	SUPP GF PAY IN LIEU OF SALES T	139,965-	357,147-		287,300-					
024040-0005	SOL ALGEBRA READINESS	25,728-	25,828-	27,999-	17,547-			30,079-	30,079-	30,079-
024040-0006	OTHER STATE FUNDS		1,500-							
024040-0018	PROJECT GRADUATION SUMMER ACAD									
024040-0019	CAREER AND TECHNICAL EDUCATION			8,260-				6,655-	6,655-	6,655-
024040-0027	BEHAVIORAL INTERVENTION & SUPP									
024040-0045	PROJECT GRADUATION	4,436-	4,880-	3,886-	1,943-			3,886-	3,886-	3,886-
024040-0059	SUPPLEMENTAL SUPPORT SCHOOL OP									
024040-0067	CAREER SWITCHER MENTORING GRAN									
024040-0068	DCJS MAPPING GRANT		13,187-							
024040-0069	ALL IN IMPLEMENTATION PPA		705,397-							
--TOTAL DEPARTMENT--		170,129-	1,107,939-	40,145-	306,790-			40,620-	40,620-	40,620-
024080-0020	VPI LICENSE TEACHERS STATE FUN									
024080-0083	ALBUTEROL & VALVED GRANTS									
024080-0091	VPI TEACHER TO STUDENT RATIO	21,867-	21,867-		2,492-					
024080-0092	VPI FLEXIBLE SPENDING	3,976-								
024080-0093	SCHOOL SAFETY AND SECURITY GRA									
--TOTAL DEPARTMENT--		25,843-	21,867-		2,492-					
TOTAL - ** EDUCATION-STATE **		15,255,554-	15,690,708-	16,299,975-	12,266,631-			16,571,233-	16,571,233-	16,571,233-

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Revenue		Department	County Admin	Adopted
								Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
TITLE 1										
033084-0412	REIMBURSEMENT GRANT/VCU									
033084-0413	LONGIDUDIAL DATA GRANT									
033084-0414	TITLE IV PART A									
033084-0415	CARES ESSER FUNDS									
033084-0416	VISION (GEER) FUNDS									
033084-0417	ESSER SPECIAL EDUCATION SRV &									
033084-0418	CORONAVIRUS RELIEF FUNDS (CRF)									
033084-0419	CARES II FUNDS									
033084-0420	CARES ESSER FACILITIES/PROC. E									
033084-0421	CARES ESSER CLEANING/SANITIZIN									
033084-0422	ARP ESSER III GRANT	2,336,529-	1,141,490-							
033084-0423	ECF TECHNOLOGY GRANT	453,293-								
033084-0424	CRRSA ESSER II	199,404-								
033084-0425	VA PRESCHOOL INITIATIVE-TANF									
033084-0426	CRRSA ESSER II - UL - APE50185	929,295-	5,509-							
033084-0427	CARES ESSER-INST DEL SUPP-APE6	20,440-								
033084-0428	CSLFRF (HVAC) GRANT	288,918-								
033084-0429	BUS DRIVER INCENTIVE GRANT									
033084-0430	IDEA - PART B 611 ARP - APE402	4,483-	74,680-							
033084-0431	IDEA-PART B 611 - CEIS - APE43	7,946-								
033084-0432	IDEA-PART B 619 ARP - APE40286	7,154-	20,506-	20,506-	19,785-			20,444-	20,444-	20,444-
033084-0433	IDEA - 611 CEIS/CCEIS - APE600	85,774-								
033084-0434	CARES ACT ESSERF ADMIN	1,899-								
033084-0435	CARES ACT ESSERF LEA ACTIVITIE	8,903-								
033084-0436	IDEA 611 FLOW-THROUGH	338,496-	441,002-		413,030-					
033084-0437	GEER/ESSER BUS DRIVER RECRUITM	13,682-								
033084-0438	ESSER III - BEFORE & AFTER SCH		143,091-							
033084-0439	ESSER III - SUMMER LEARNING		180,675-							
033084-0440	ESSER - EDUC & RECRUIT - TEAL	30,000-								
033084-0441	ARP ESSER III-INC FOR INSTRUCT	10,000-								
033084-0442	ARP HOMELESS CHILDREN AND YOUT		10,659-		1,077-					
033084-0443	BSCA SCG GRANT				111,582-					
033084-0444	SCHOOL SECURITY EQUIPMENT PROG		70,660-		41,843-					
033084-0445	ARP III ESSER RARS				30,000-					
--TOTAL DEPARTMENT--		6,076,829-	3,323,555-	1,536,850-	1,134,411-			1,526,825-	1,526,825-	1,526,825-
TOTAL - ** EDUCATION-FEDERAL**		5,787,911-	3,323,555-	1,536,850-	1,134,411-			1,526,825-	1,526,825-	1,526,825-
034104-0007	SCHOOL EQUIPMENT (SEGM) GRANT		89,666-		44,774-					
034104-0008	SIG GRANT									
--TOTAL DEPARTMENT--			89,666-		44,774-					
TOTAL - SCHOOL EQUIPMENT (SEGM) GRANT			89,666-		44,774-					

TOTAL - ** PROCEEDS FROM INDEBTEDNESS	10,010,103-	11,251,290-	13,783,513-	11,486,260-	13,803,137-	13,803,137-	13,803,137-
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069100-6036-25	-10			
069100-6036-35	-10			
084010-0001		TITLE I - LOCAL EDUCATION AGEN		
084011-0001		MIGRANT EDUCATION - STATE PROG		
084027-0001		IDEA - PART B 611 ARP FLOWTHRO		
084027-0002		IDEA - PART B 611 ARP - CEIS F		
084027-0003		IDEA 611 FLOW THROUGH		
084027-0004		611 FLOW-THROUGH CEIS/CCEIS		
084048-0001		PERKINS V CTE SECONDARY PROGRA		
084144-0001		CONSORTIUM INCENTIVE GRANTS		
084144-0002		TITLE III		
084173-0001		PRESCHOOL HANDICAPPED ALLOCATI		
084173-0002		IDEA - PART B 619 ARP FLOWTHRO		
084334-0001		GEAR UP PROGRAMS		
084358-0001		RURAL AND LOW INCOME SCHOOLS		
084367-0001		TITLE II - PART A		
084424-0001		TITLE IV PART A LEA		
084425-0001		GEER/ESSER BUS DRIVER RECRUITM		
084425-0002		ESSER III BEFORE & AFTER SCHOO		
084425-0003		ESSER III - SUMMER LEARNING		
084425-0004		ESSER - EDUC & RECRUIT - TEAL		
084425-0006		CRRSA ESSER II		
084425-0007		CARES ACT ESSERF - ESSER III -		
084425-0009		CARES ACT ESSERF-ESSER II UNF		
084425-0010		CARES ACT ESSERF ADMIN		
084425-0011		ESSER - INSTRUCTIONAL DEL. SUP		
084425-0012		ESSER - CLEANING SUPPLIES		
084425-0013		CARES ACT ESSERF - BUS DRIVER		
084425-0014		CARES ACT ESSERF LEA ACTIVITIES		
093354-0001		COVID-19 PUBLIC HEALTH WORKFOR		
150102-0001		INTEREST ON BANK DEPOSITS		
150201-0001		RENT OF PROPERTY		
180303-0001		OTHER REBATES & REFUNDS		
180303-0002		REBATES - PROPANE		

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
189903-0001	DONATIONS, PRIVATE CONTRIB & G									
189905-0001	SALE OF SUPPLIES									
189912-0001	OTHER FUNDS									
190102-0001	OTHER PAYMENTS FROM ANOTHER CO									
190110-0001	E-RATE REIMBURSEMENT									
240202-0001	BASIC AID ENTITLEMENT									
240203-0001	GED PREP-ISAEP									
240204-0001	REMEDIAL SUMMER SCHOOL									
240207-0001	GIFTED EDUCATION									
240208-0001	PREVENTION, INTERVENTION, & RE									
240211-0001	COMPENSATION SUPPLEMENT									
240212-0001	SPECIAL EDUCATION									
240214-0001	TEXTBOOK PAYMENTS									
240217-0001	VOCATIONAL EDUCATION									
240221-0001	SOCIAL SECURITY INSTRUCTIONAL									
240223-0001	TEACHER RETIREMENT INSTRUCTION									
240228-0001	EARLY READING INTERVENTION									
240241-0001	GROUP LIFE INSURANCE INSTRUCTI									
240246-0001	HOMEBOUND									
240265-0001	AT RISK									
240275-0001	K-3 PRIMARY CLASS SIZE REDUCTI									
240286-0001	INFRASTRUCTURE & OPERATIONS PE									
240291-0001	MENTOR TEACHER PROGRAM									
240308-0001	SALES TAX RECEIPTS - ONE CENT									
240309-0001	ENGLISH AS A SECOND LANGUAGE									
240312-0001	SALES TAX RECEIPTS-ONE-EIGHTH									
240400-0001	OTHER STATE FUNDS									
240405-0001	SOL ALGEBRA READINESS									
240445-0001	PROJECT GRADUATION									
240865-0001	VIRGINIA PRESCHOOL INITIATIVE									
240891-0001	VPI - TEACHER TO STUDENT RATIO									
240892-0001	VPI - FLEXABLE SPENDING									
240899-0001	HOLD HARMLESS FOR REBENCH COVI									
240900-0001	SUPP GF PAY IN LIEU OF SALES T									
240901-0001	SCHOOL CONSTRUCTION									
250000-0001	MEDICAD REIMBURSEMENTS									
410405-0001	VSPA TECHNOLOGY GRANTS									
TOTAL FOR FUND		<u>31,675,339-</u>	<u>30,862,369-</u>	<u>31,877,738-</u>	<u>25,277,789-</u>			<u>32,158,595-</u>	<u>32,158,595-</u>	<u>32,158,595-</u>
FINAL TOTAL		<u>31,675,339-</u>	<u>30,862,369-</u>	<u>31,877,738-</u>	<u>25,277,789-</u>			<u>32,158,595-</u>	<u>32,158,595-</u>	<u>32,158,595-</u>

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
060000		** SCHOOL OPERATING FUND **								
060000	-00	** SCHOOL FUND **								
060000	-22	** COPLE ELEM. **								
060000	-23	** WD ELEM **								
060000	-24	** MMS ELEMENTARY **								
060000	-25	** DIVISION WIDE **								
060000	-34	** MMS SECONDARY **								
060000	-35	** DIVISION WIDE-SECONDARY **								
060000	-36	** WHS HIGH SCHOOL **								
060000	-92	**COPLE-PRE-K**								
060000	-93	** WD ELEM. **								
060000	-94	** MMS **								
060000	-95	** DIVISION WIDE **								
060000	-96	** WHS HIGH SCHOOL **								
061100		* CLASSROOM INSTRUCTION *								
061100	-000-000	**TITLE IC INSTRUCTIONAL**								
061100	-000-000	**TITLE IVA INSTRUCTIONAL**								
061100	-000-000	**ESSER EDUCATOR RECRUIT & RET								
061100	-000-000	**ESSER III - SUMMER LEARNING*								
061100	-000-000	**ESSER III - B&A SCHOOL INSTR								
061100	-000-000	**CA ESSERF-ESSER III-UN LRN-I								
061100	-000-000	**TITLE III INSTRUCTIONAL**								
061100	-000-000	**TITLE IA INSTRUCTIONAL**								
061100	-000-000	**TITLE IIA INSTRUCTIONAL**								
061100	-000-000	**TITLE IC CIG INSTRUCTION**								
061100	-000-000	**CARL PERKINS INSTRUCTIONAL**								
061100	-000-000	**TECHNOLOGY VPSA SERIES**								
061100	-000-000	**TITLE V INSTRUCTIONAL**								
061100	-000-000	**GEAR UP INSTRUCTIONAL**								
061100	-22	**CLASSROOM INSTRUCT-COPLE**								
061100-1120-22	-10	COPLE TEACHERS SALARIES & WAGE								
061100-1120-22	-10	READING & MATH SPECIAL - TITLE								
061100-1120-22	-20	COPLE SPECIAL ED TEACHER SALAR								
061100-1120-22	-40	COPLE GIFTED TEACHER SALARIES								
061100-1121-22	-10	CES TEACHER	1,223,894	1,510,787	1,632,981	1,105,386		1,573,195	1,573,195	1,573,195
061100-1121-22	-20	CES TEACHER-SPED	189,656	186,804	196,833	140,631		270,686	270,686	270,686
061100-1121-22	-40	GIFTED TEACHER COPLE								
061100-1135-22	-20	BEHAVIOR COACH/PERSONAL CARE A								
061100-1140-22	-10	CES PARAPROFESSIONAL	164,466	175,415	247,087	198,468		249,030	249,030	249,030
061100-1140-22	-20	PARAS - SPECIAL ED - CEIS								
061100-1141-22	-20	CES PARA - SPED	29,857	58,865	46,728	46,177		77,578	77,578	77,578
061100-1142-22	-20	PART TIME PARA COPLE								
061100-1143-22	-20	BEHAVIOR COACH/PERSONAL CARE A								
061100-1151-22	-10	COPLE PARAPROFESSIONAL								
061100-1151-22	-20	COPLE SPECIAL ED PARAPROFESSIO								
061100-1151-22	-20	PART-TIME COPLE PARA SPEC EDUC								
061100-1151-22	-20	PARAPROFESSIONAL - CEIS - SPEC								
061100-1151-22	-20	PARAPROFESSIONAL - SPEC ED - C								

FUND #-205 *SCHOOL OPERATING FUND EXP*

			----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *										
061100-1520-22	-10	CES SUBSTITUTE TEACHER SALARIE	79,180	40,715	15,000	40,771		25,000	25,000	25,000
061100-1520-22	-20	COPL E SUBSTITUTE TEACHER SPEC.	18,890	26,655	3,000	6,780		5,000	5,000	5,000
061100-1620-22	-10	CES SUPPLEMENTAL - COPL E	3,000	11,750	500	22,069		1,000	1,000	1,000
061100-1620-22	-10	SPECIALIST SUPPLEMENTS - TITLE								
061100-1620-22	-20	SUPPLEMENT SPECIAL ED COPL E								
061100-1620-22	-40	CES SUPPLEMENT - GIFTED			3,000			3,000	3,000	3,000
061100-1660-22	-10	EMPLOYEE BONUS	44,000							
061100-1660-22	-10	ESSER-EDUC & RECRUIT-COPL E BON	5,000							
--SUB TOTAL--			<u>1,757,943</u>	<u>2,010,991</u>	<u>2,145,129</u>	<u>1,560,282</u>		<u>2,204,489</u>	<u>2,204,489</u>	<u>2,204,489</u>
061100	-23	**CLASSROOM INSTRUCTION-WD**								
061100-1120-23	-10	WASHINGTON DISTRICT TEACHER								
061100-1120-23	-10	EL/MEP TEACHER SALARIES TITLE								
061100-1120-23	-10	READING SPECIALIST - TITLE IA								
061100-1120-23	-20	WASHINGTON DISTRICT SPEC ED TE								
061100-1120-23	-40	WASHINGTON DISTRICT GIFTED								
061100-1121-23	-10	WD TEACHER	1,280,019	1,475,623	1,683,270	1,201,737		1,657,306	1,657,306	1,657,306
061100-1121-23	-20	WD TEACHER - SPED	153,885	211,625	229,737	120,702		180,113	180,113	180,113
061100-1121-23	-40	GIFTED TEACHER WASHINGTON DIST								
061100-1135-23	-20	BEHAVIOR COACH/PERSONNAL CARE								
061100-1140-23	-10	WD PARAPROFESSIONAL	139,874	160,679	210,746	152,968		216,330	216,330	216,330
061100-1140-23	-20	PARAS - SPECIAL ED - CEIS								
061100-1141-23	-20	WE PARA - SPED	39,144	46,777	51,390	37,620		53,692	53,692	53,692
061100-1142-23	-20	PART TIME PARA WD								
061100-1143-23	-20	BEHAVIOR COACH/PERSONNAL CARE	10,739	18,977	35,272	24,721		36,850	36,850	36,850
061100-1151-23	-10	WDES PARAPROFESSIONAL								
061100-1151-23	-20	WDES SPECIAL ED. PARAPROFESSIO								
061100-1151-23	-20	PART-TIME WDES PARA - SPECIAL								
061100-1151-23	-20	PARAPROFESSIONAL - CEIS - SPEC								
061100-1151-23	-20	PARAPROFESSIONAL - SPEC ED - C								
061100-1520-23	-10	WD SUBSTITUTE TEACHER SALARIES	79,938	70,243	15,000	46,403		25,000	25,000	25,000
061100-1520-23	-20	WD SUBSTITUTE TEACHER SPEC. ED	6,425	15,295	3,000	10,300		5,000	5,000	5,000
061100-1620-23	-10	WD SUPPLEMENTAL	3,490	5,000	500	19,304		1,000	1,000	1,000
061100-1620-23	-10	SPECIALIST SUPPLEMENTS - TITLE								
061100-1620-23	-20	SUPPLEMENT SPECIAL ED WD								
061100-1620-23	-40	WD SUPPLEMENTAL - GIFTED			3,000			3,000	3,000	3,000
061100-1660-23	-10	EMPLOYEE BONUS	44,000							
061100-1660-23	-10	ESSER-EDUC & RECRUIT-WDES BONU	2,000							
--SUB TOTAL--			<u>1,759,514</u>	<u>2,004,219</u>	<u>2,231,915</u>	<u>1,613,755</u>		<u>2,178,291</u>	<u>2,178,291</u>	<u>2,178,291</u>
061100	-24	**CLASSROOM INSTRUCT.-MMS**								
061100-1120-24	-10	MONTROSS MIDDLE TEACHER ELEM								
061100-1120-24	-20	MONTROSS MIDDLE SPEC ED. TEACH								
061100-1121-24	-10	MM TEACHER ELEMENTARY	753,344	757,711	848,427	643,664		904,063	904,063	904,063
061100-1121-24	-20	MM TEACHER - SPED-ELEM	109,262	172,631	174,662	127,874		177,849	177,849	177,849
061100-1135-24	-20	BEHAVIOR COACH/PERSONAL CARE A								
061100-1140-24	-20	MM PARA - ELEM-SPED	20,214	31,371	33,003	24,752		34,419	34,419	34,419

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			----- Prior	Years -----		---- Current	Year ----		-- FY/2026 Budget Year ----			
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted		
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget		
			-----	-----	-----	-----	-----	-----	-----	-----		
* CLASSROOM INSTRUCTION *												
061100-1120-35	-20	TEACHERS ARRA IDEA PART B										
061100-1120-35	-30	INSTRUCTIONAL SALARIES-VOCATIO										
061100-1120-35	-40	GIFTED AND TALENTED SALARY										
061100-1120-35	-40	LEAD TEACHERS - GIFTED - TITLE										
061100-1120-35	-60	MATEMATICA TEACHERS - TITLE IC										
061100-1121-35	-10	TEACHER ON LOAN-CURRICULUM DEV	41,500	44,405	58,056							
061100-1121-35	-10	TEACHERS TITLE I										
061100-1121-35	-10	TEACHER SALARY-TITLE I ARRA										
061100-1121-35	-40	TEACHER SALARY GIFTED										
061100-1122-35	-10	ARRA EDUCATION JOB ACT										
061100-1122-35	-20	SPEC. ED. INSTRUCTIONAL ARRA-S										
061100-1124-35	-10	SUPERVISORS										
061100-1135-35	-20	BEHAVIOR COACH/PERSONAL CARE A										
061100-1140-35	-20	BEHAVIOR COACHES/PERS.CARE ASS										
061100-1140-35	-20	AIDE-STABILIZATION										
061100-1141-35	-10	INSTRUCTIONAL AIDE										
061100-1141-35	-10	AIDES-STABILIZATION										
061100-1141-35	-20	PARAS-SPED-PART TIME										
061100-1141-35	-20	SPECIAL ED. AIDE STABILIZATION										
061100-1151-35	-10	INSTRUCTIONAL AIDES										
061100-1151-35	-20	INSTRUCTIONAL AIDES - SPEC ED.										
061100-1151-35	-20	PART-TIME PARA SPEC ED. - SEC										
061100-1520-35	-10	DIV SUBSTITUTE TEACHER-SECONDA		2,210	15,000			20,000	20,000	20,000		
061100-1620-35	-10	DIV SUPPLEMENTAL - SEC		45,820	5,250	1,500		5,250	5,250	5,250		
061100-1620-35	-10	SUPPLEMENTS - SEC - TITLE IVA										
061100-1620-35	-10	ESSER III-UL SUPPLEMENTAL SAL										
061100-1620-35	-10	SUPPLEMENT - SECOND - TITLE II										
061100-1620-35	-10	STIPENDS FOR PROF DEV. - TITLE										
061100-1620-35	-10	SUPPLEMENTS - SECOND - TITLE V										
061100-1620-35	-10	SUPPLEMENTS - TEACHERS - GEAR										
061100-1620-35	-110	EXTENDED DAY PROGRAMS						25,000	25,000	25,000		
061100-1620-35	-110	ESSER III-SUMM LEARN-SUPP SAL		62,080								
061100-1620-35	-110	ESSER III - B&A - SUPP SAL & W		49,755								
061100-1620-35	-20	STIPENDS-SPEC EDUC-PROF DEV-DI		795								
061100-1620-35	-30	STIPENDS-CTE-PROF DEV-DIV W		840								
061100-1621-35	-10	CLC SUPPLEMENTS										
061100-1660-35	-10	EMPLOYEE BONUS	1,000									
--SUB TOTAL--			86,312	252,262	173,533	41,815		100,284	100,284	100,284		
061100	-36	**CLASSROOM INSTRUCT.-WHS**										
061100-1120-36	-10	WHS TEACHER										
061100-1120-36	-20	WHS TEACHER - SPED.	281,957	369,215	398,225	278,185		406,818	406,818	406,818		
061100-1120-36	-30	WHS TEACHER - CTE	253,690	232,082	291,559	229,131		324,156	324,156	324,156		
061100-1121-36	-10	WHS TEACHER	1,394,771	1,677,675	1,914,580	1,354,346		2,051,462	2,051,462	2,051,462		
061100-1135-36	-20	BEHAVIOR COACH/PERSONAL CARE A										
061100-1140-36	-20	WHS PARP - SPED	29,238	32,239	34,409	25,807		35,981	35,981	35,981		
061100-1141-36	-10	WHS PARAPROFESSIONAL	38,404	40,749	48,728	33,269		48,502	48,502	48,502		

			----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year ----			
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *										
061100-1142-36	-20	PART TIME PARA WHS	18,555	19,473	21,118	17,238	_____	22,063	22,063	22,063
061100-1143-36	-20	BEHAVIOR COACH/PERSONAL CARE A					_____	_____	_____	
061100-1151-36	-10	PARAPROFESSIONAL WHS					_____	_____	_____	
061100-1151-36	-20	PARAPROFESSIONAL - SPEC ED - W					_____	_____	_____	
061100-1151-36	-20	PART-TIME - PARA - SPEC. ED -					_____	_____	_____	
061100-1520-36	-10	SUBSTITUTE TEACHERS-WHS-SECOND	164,997	109,171	14,000	43,337	_____	25,000	25,000	25,000
061100-1520-36	-20	WHS SUBSTITUTE TEACHER SPEC. E	36,140	13,310	3,000	11,588	_____	6,000	6,000	6,000
061100-1520-36	-30	WHS SUBSTITUTE TEACHER CTE			3,000		_____	6,000	6,000	6,000
061100-1620-36	-10	WHS SUPPLEMENTAL	145,889	118,928	94,100	97,466	_____	120,000	120,000	120,000
061100-1620-36	-20	SUPPLEMENT SPECIAL ED WHS	2,400	535		2,276	_____	_____	_____	
061100-1620-36	-40	SUPPLEMENT GIFTED WHS					_____	_____	_____	
061100-1660-36	-10	EMPLOYEE BONUS	41,000				_____	_____	_____	
061100-1660-36	-10	ESSER - EDUC & RECRUIT - WHS B	13,000				_____	_____	_____	
--SUB TOTAL--			<u>2,420,041</u>	<u>2,613,377</u>	<u>2,822,719</u>	<u>2,092,643</u>	_____	<u>3,045,982</u>	<u>3,045,982</u>	<u>3,045,982</u>
061100 -92 **CLASSROOM INSTR-PRE-K COPL*										
061100-1120-92	-80	CES TEACHER - ECSE	5,429	52,056	55,787	41,840	_____	58,336	58,336	58,336
061100-1120-92	-80	COPL TEACHER - VPI					_____	_____	_____	
061100-1121-92	-80	CES TEACHER - PREK	107,420	112,783	118,631	111,161	_____	153,993	153,993	153,993
061100-1121-92	-80	TITLE I PRE-K					_____	_____	_____	
061100-1140-92	-80	CES PARA - PRE-K	47,144	51,580	54,447	40,373	_____	56,934	56,934	56,934
061100-1141-92	-80	CES PARA - ECSE	51,297	57,945	61,055	45,791	_____	63,753	63,753	63,753
061100-1151-92	-80	COPL ECSE PARAPROFESSIONAL					_____	_____	_____	
061100-1151-92	-80	COPL PARAPROFESSIONAL - VPI					_____	_____	_____	
061100-1520-92	-80	COPL SUBSTITUTE TEACHER ECSE	8,650	5,380	600	4,780	_____	1,000	1,000	1,000
061100-1520-92	-80	COPL SUBSTITUTES VPI					_____	_____	_____	
061100-1521-92	-80	COPL SUBSTITUTE TEACHER ECSE	45,563	2,130	500	3,860	_____	1,000	1,000	1,000
--SUB TOTAL--			<u>265,503</u>	<u>281,874</u>	<u>291,020</u>	<u>247,805</u>	_____	<u>335,016</u>	<u>335,016</u>	<u>335,016</u>
061100 -93 **CLASSROOM INSTRUCT-WD ELEM**										
061100-1120-93	-80	WD TEACHER - ESCE					_____	_____	_____	
061100-1120-93	-80	WDES TEACHER - VPI					_____	_____	_____	
061100-1120-93	-80	PART-TIME - SPEC ED. - PRE-K					_____	_____	_____	
061100-1121-93	-80	WD TEACHER - PREK	103,339	122,942	129,498	97,124	_____	135,120	135,120	135,120
061100-1121-93	-80	TITLE I PRE-K					_____	_____	_____	
061100-1140-93	-80	WD PARA - PREK	51,279	53,284	58,813	42,441	_____	61,500	61,500	61,500
061100-1141-93	-80	WD PARA - ESCE	3,995				_____	_____	_____	
061100-1142-93	-80	PRE-K SP ED PART-TIME WD					_____	_____	_____	
061100-1151-93	-80	WDES - PARA - ESCE					_____	_____	_____	
061100-1151-93	-80	WDES - PARA - VPI					_____	_____	_____	
061100-1520-93	-80	WD SUBSTITUTE TEACHER VPI	9,330	5,955		6,240	_____	1,000	1,000	1,000
061100-1520-93	-80	SUBSTITUTES - VPI					_____	_____	_____	
061100-1521-93	-80	WD SUBSTITUTE TEACHER ECSE			600		_____	_____	_____	
061100-1621-93	-80	SUPPLEMENT PRE-K HANDICAPPED W					_____	_____	_____	
--SUB TOTAL--			<u>167,943</u>	<u>182,181</u>	<u>188,911</u>	<u>145,805</u>	_____	<u>197,620</u>	<u>197,620</u>	<u>197,620</u>

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		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget		----
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
* CLASSROOM INSTRUCTION *										
061100-1120-95	-110	REMEDIAL SUMMER SCHOOL TEACHER								
061100-1120-95	-60	NON REMEDIAL SUMMER SCHOOL TEA								
061100-1120-95	-61	IXL CAMP TEACHERS -NON REMEDIA								
061100-1120-95	-80	INSTRUCTIONAL SALARIES PRE-K								
061100-1120-95	-80	PRE-K SPECIAL ED TEACHERS								
061100-1120-95	-80	PRE-K SP. ED TEACHERS ARRA PRE								
061100-1121-95	-60	REMEDIAL SUMMER SCHOOL					126,000	126,000	126,000	
061100-1121-95	-61	NON-REMEDIAL SUMMER SCHOOL								
061100-1121-95	-80	INSTRUCTIONAL SALARIES-PRE-K								
061100-1121-95	-80	TITLE I PRE-K								
061100-1135-95	-60	NURSES SUMMER SCHOOL					4,505	4,505	4,505	
061100-1135-95	-80	BEHAVIOR COACH/PERSONAL CARE A								
061100-1140-95	-61	IXL CAMP AIDES-NON REMEDIAL								
061100-1140-95	-80	INSTRUCTIONAL AIDES-PRE-K								
061100-1141-95	-60	DIV SUMMER SCHOOL PARA					9,520	9,520	9,520	
061100-1141-95	-80	BEHAVIOR COACH/PERSONAL CARE p								
061100-1141-95	-80	PRE-K SPEC.ED AIDES-STABILIZAT								
061100-1150-95	-60	CLERICAL SUMMER SCHOOL					2,380	2,380	2,380	
061100-1151-95	-60	PARAPROFESSIONAL - SUMMER SCHO								
061100-1151-95	-80	INSTRUCTIONAL AIDES - PRE-K								
061100-1620-95	-80	PRE-K REGULAR ED								
061100-1621-95	-80	SUPPLEMENT PRE-K SP ED								
--SUB TOTAL--							142,405	142,405	142,405	
061100-2220-	22-10	VRS BENEFITS HYBRID TITLE IA C								
061100-2510-	22-10	VLDP TITLE I A COPLE								
061100-2100-22	-10	FICA-GEN EDUC-COPLE	107,582	122,501	145,011	97,330	141,391	141,391	141,391	
061100-2100-22	-10	FICA - TILE IA								
061100-2100-22	-20	FICA-SPEC ED-COPLE	18,034	19,759	18,862	14,472	27,026	27,026	27,026	
061100-2100-22	-20	FICA - CEIS - SPECIAL EDUCATIO								
061100-2100-22	-40	FICA-GIFTED ED-COPLE			230		230	230	230	
061100-2210-22	-10	VRS-GENERAL EDUC-COPLE	99,641	128,198	174,894	85,326	107,943	107,943	107,943	
061100-2210-22	-10	VRS - TITLE IA								
061100-2210-22	-20	VRS-SPECIAL EDUC-COPLE	38,255	31,047	32,714	18,690	23,230	23,230	23,230	
061100-2210-22	-40	VRS GIFTED COPLE								
061100-2220-22	-10	VRS BENEFITS HYBRID PLAN	71,020	86,075	136,345	117,458	208,556	208,556	208,556	
061100-2220-22	-10	VRS HYBRID - TITLE IA								
061100-2220-22	-20	VRS BENEFITS HYBRID PLAN		9,977	7,767	14,510	36,663	36,663	36,663	
061100-2220-22	-20	VRS - CEIS - SPEC EDUCATION								
061100-2300-22	-10	HOSPITALIZATION-GEN EDUC-COPLE	121,911	187,181	263,976	156,929	259,786	259,786	259,786	
061100-2300-22	-10	HOSPITALIZATION - TITLE IA								
061100-2300-22	-20	HOSPITALIZATION-SPECIAL EDUC-C	19,884	31,847	31,427	20,864	62,854	62,854	62,854	
061100-2300-22	-20	HOSPITALIZATION - CEIS - SPEC								
061100-2300-22	-40	HEALTH INSURANCE GIFTED COPLE								
061100-2400-22	-10	GLI-GENERAL EDUC-COPLE	13,760	17,276	21,874	15,976	20,030	20,030	20,030	
061100-2400-22	-10	GROUP LIFE - TITLE IA								
061100-2400-22	-20	GLI-SPECIAL EDUC-COPLE	3,084	3,308	3,264	2,690	4,111	4,111	4,111	

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		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *									
061100-2400-22	-20								
061100-2400-22	-40								
061100-2510-22	-10	1,017	1,233	2,235	1,929		2,670	2,670	2,670
061100-2510-22	-10								
061100-2510-22	-20		143	127	235		530	530	530
061100-2510-22	-20								
061100-2600-22	-10	4,683	3,294	2,123	2,760		2,207	2,207	2,207
061100-2600-22	-20			317			453	453	453
061100-2600-22	-40								
061100-2720-22	-10	188							
061100-2720-22	-20								
061100-2750-22	-10	12,237	15,600	19,752	16,387		20,540	20,540	20,540
061100-2750-22	-10								
061100-2750-22	-20	2,785	2,987	2,948	2,759		4,215	4,215	4,215
061100-2750-22	-20								
061100-2750-22	-40								
061100-2800-22	-10								
--SUB TOTAL--		514,081	660,426	863,866	568,315		922,435	922,435	922,435
061100-2100-23	-10	109,980	117,583	146,078	102,962		145,324	145,324	145,324
061100-2100-23	-10								
061100-2100-23	-10								
061100-2100-23	-20	15,223	21,433	24,434	14,621		21,090	21,090	21,090
061100-2100-23	-20								
061100-2100-23	-40			230			230	230	230
061100-2210-23	-10	111,072	109,410	123,107	89,589		109,061	109,061	109,061
061100-2210-23	-10								
061100-2210-23	-10								
061100-2210-23	-20								
061100-2210-23	-20								
061100-2210-23	-40								
061100-2220-23	-10	98,906	128,850	181,984	135,519		199,111	199,111	199,111
061100-2220-23	-10								
061100-2220-23	-20	32,378	44,327	46,724	32,292		43,793	43,793	43,793
061100-2300-23	-10	152,735	192,536	234,648	166,743		224,174	224,174	224,174
061100-2300-23	-10								
061100-2300-23	-10								
061100-2300-23	-20	27,842	38,617	33,522	23,310		20,952	20,952	20,952
061100-2300-23	-40								
061100-2400-23	-10	17,576	19,210	24,168	17,587		20,995	20,995	20,995
061100-2400-23	-10								
061100-2400-23	-10								
061100-2400-23	-20	2,611	3,574	3,768	2,376		2,760	2,760	2,760
061100-2400-23	-20								
061100-2400-23	-40								
061100-2510-23	-10	1,415	1,845	2,957	2,244		2,871	2,871	2,871
061100-2510-23	-10								

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 93	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *									
061100-2510-23	-20	VDLP HIRED AFTER JAN. 1, 2014	459	635	760	533	632	632	632
061100-2510-23	-20	RETIREE HEALTH CARE - CEIS - S							
061100-2600-23	-10	UNEMPLOYMENT-GEN ED-WD			2,345		2,314	2,314	2,314
061100-2600-23	-20	UNEMPLOYMENT-SPEC ED-WD			366		305	305	305
061100-2600-23	-40	UNEMPLOYMENT GIFTED WD							
061100-2720-23	-10	WORKMAN COMP WD							
061100-2720-23	-20	WORKMAN COMP SP ED							
061100-2750-23	-10	RETIREE HEALTH CARE-GEN ED-WD	15,871	17,346	21,824	18,034	21,529	21,529	21,529
061100-2750-23	-10	RETIREE HEALTH CREDIT - TITLE							
061100-2750-23	-10	RETIREE HEALTH - TITLE IA							
061100-2750-23	-20	RETIREE HEALTH CARE-SPEC ED-WD	2,357	3,227	3,402	2,368	2,830	2,830	2,830
061100-2750-23	-40	RETIREE HEALTH CARE GIFTED WD							
061100-2751-23	-10	RETIREE HLTH CARE-WD SUB TEACH							
--SUB TOTAL--		588,425	698,593	850,317	608,178		817,971	817,971	817,971
061100-2100-24	-10	FICA-GEN ED-MMS ELEM	60,485	58,018	65,441	48,206	72,111	72,111	72,111
061100-2100-24	-20	FICA-SPEC ED-MMS ELEM	9,908	15,735	16,116	10,423	16,623	16,623	16,623
061100-2100-24	-40	FICA-SUBSTITUES-MMS ELEM			154		154	154	154
061100-2210-24	-10	VRS-GEN ED-MMS ELEM	100,822	99,940	105,242	96,470	119,912	119,912	119,912
061100-2210-24	-20	VRS-SPEC ED-MMS ELEM	10,634	14,931	15,713	11,253	13,978	13,978	13,978
061100-2220-24	-10	VRS BENEFITS HYBRID PLAN	16,063	25,851	35,768	18,420	26,649	26,649	26,649
061100-2220-24	-20	VRS BENEFITS HYBRID PLAN	10,486	20,377	18,802	16,291	22,570	22,570	22,570
061100-2300-24	-10	HOSPITALIZATION-GEN ED-MMS ELE	97,482	101,128	146,655	94,793	159,227	159,227	159,227
061100-2300-24	-20	HOSPITALIZATION-SPEC ED-MMS EL	14,255	28,093	31,427	28,757	33,522	33,522	33,522
061100-2400-24	-10	GLI-GEN ED-MMS ELEM	9,433	10,142	11,369	9,369	10,668	10,668	10,668
061100-2400-24	-20	GLI-SPEC ED-MMS ELEM	1,703	2,847	2,783	2,161	2,506	2,506	2,506
061100-2510-24	-10	DISABILITY INS. HYBRID PLAN	232	370	450	301	247	247	247
061100-2510-24	-20	VDLP HIRED AFTER JAN. 1, 2014	150	292	306	275	326	326	326
061100-2600-24	-10	UNEMPLOYMENT-GEN ED-MMS ELEM			862		957	957	957
061100-2600-24	-20	UNEMPLOYMENT-SPEC ED-MMS ELEM			270		277	277	277
061100-2720-24	-10	WORKMAN COMP MMS ELEM							
061100-2720-24	-20	WORKMAN COMP SP ED ELEM							
061100-2750-24	-10	RETIREE HEALTH CARE-GEN ED-MMS	8,518	9,158	10,266	9,607	11,250	11,250	11,250
061100-2750-24	-20	RETIREE HEALTH CARE-SPEC ED-MM	1,538	2,571	2,513	2,216	2,569	2,569	2,569
--SUB TOTAL--		341,709	389,453	464,137	348,542		493,546	493,546	493,546
061100-2100-25	-10	FICA-(ERIP,SUBS & STIPENDS)GE	3,214	15,031	9,575	226	7,670	7,670	7,670
061100-2100-25	-10	FICA - ELEM - TITLE IVA							
061100-2100-25	-10	ESSER III -UL - FICA							
061100-2100-25	-10	FICA - ELEM - TITLE IIA							
061100-2100-25	-10	FICA 1003A							
061100-2100-25	-10	FICA BENEFITS							
061100-2100-25	-10	FICA ARRA TITLE I							
061100-2100-25	-10	FICA STABILIZATION							
061100-2100-25	-10	FICA TITLE I ARRA							
061100-2100-25	-10	FICA - ELEM - TITLE VA							
061100-2100-25	-110	FICA							

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
* CLASSROOM INSTRUCTION *										
061100-2100-25	-110	ESSER III-SUMM LEARN-FICA	5,728							
061100-2100-25	-110	ESSER III - B&A - INSTRUC FICA	7,189							
061100-2100-25	-20	FICA-(EI SPEC,BEH COACH,STIPEN	2,709	2,854	3,701	5,645	9,570	9,570	9,570	
061100-2100-25	-20	FICA - SPEC ED - ELEM - TITLE								
061100-2100-25	-20	FICA STABILIZATION								
061100-2100-25	-40	FICA BENEFITS	42							
061100-2100-25	-40	FICA - GIFTED - ELEM - TITLE I								
061100-2210-25	-10	VRS BENEFITS	6,897	7,380	17,435					
061100-2210-25	-10	VRS 1003A								
061100-2210-25	-10	VRS BENEFITS								
061100-2210-25	-10	VRS-TITLE I ARRA								
061100-2210-25	-10	VRS STABILIZATION								
061100-2210-25	-10	VRS-TITLE I ARRA								
061100-2210-25	-20	VRS-EARLY INTERV SPEC-DIV WIDE	7,282	7,705	8,041	15,447	19,052	19,052	19,052	
061100-2210-25	-40	VRS BENEFITS								
061100-2220-25	-40	VRS BENEFITS HYBRID PLAN								
061100-2300-25	-10	HOSPITALIZATION-ERIP	4,248	4,647	10,476					
061100-2300-25	-10	HEALTH INS. 1003A								
061100-2300-25	-10	HMP BENEFITS								
061100-2300-25	-10	HOSPITALIZATION-ARRA TITLE I								
061100-2300-25	-10	HOSPITALIZATION-STABILIZATION								
061100-2300-25	-10	HEALTH INS. TITLE I ARRA								
061100-2300-25	-10	HOSPITALIZATION-TITLE II A								
061100-2300-25	-20	HOSPITALIZATION	5,929	6,506	7,333	16,866	17,808	17,808	17,808	
061100-2300-25	-20	HEALTH INS.STABILIZATION								
061100-2300-25	-40	HOSPITALIZATION-GIFTED ED TCHR								
061100-2400-25	-10	GLI BENEFITS	556	595	1,313					
061100-2400-25	-10	GROUP LIFE								
061100-2400-25	-10	GROUP LIFE 1003A								
061100-2400-25	-10	GLI BENEFITS								
061100-2400-25	-10	GLI TITLE I ARRA								
061100-2400-25	-10	GROUP LIFE STABILIZATION								
061100-2400-25	-10	GLI-TITLE I ARRA								
061100-2400-25	-10	GROUP LIFE TITLE II A								
061100-2400-25	-20	GLI-EARLY INTERV SPEC-DIV W	587	621	649	1,283	1,477	1,477	1,477	
061100-2400-25	-20	GLI STABILIZATION								
061100-2400-25	-40	GLI-GIFTED RESOURCE TCHR-DIV W								
061100-2510-25	-40	VLDP HIRED AFTER JAN. 1, 2014								
061100-2600-25	-10	UNEMPLOYMENT-ERIP/SUBSTITUTES			137					
061100-2600-25	-10	UNEMPLOYMENT								
061100-2600-25	-10	UNEMPLOYMENT								
061100-2600-25	-20	UNEMPLOYMENT-SPEC ED-EI SPEC,E			63		163	163	163	
061100-2600-25	-40	UNEMPLOYMENT-GIFTED ED								
061100-2720-25	-10	WORKMAN'S COMP-GEN ED-ELEM	8,366	14,000	14,000	14,000	14,000	14,000	14,000	
061100-2720-25	-20	WORKMAN'S COMP-SPECIAL ED-ELEM								
061100-2720-25	-40	WORKMAN'S COMP-GIFTED ED-ELEM								
061100-2750-25	-10	RETIREE HEALTH CARE CREDIT	502	537	1,270					

		----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *									
061100-2750-25	-10	RETIREE HEALTH CARE 1003A							
061100-2750-25	-10	RETIREE HEALTH CARE CREDIT							
061100-2750-25	-10	RETIREE HEALTH INS. ARRA TITLE							
061100-2750-25	-10	RETIREE HEALTH CARE-STABILIZAT							
061100-2750-25	-10	RETIREE HEALTH CARE=TITLE I AR							
061100-2750-25	-10	RETIREE HEALTH CARE-TITLE II A							
061100-2750-25	-20	RETIREE HEALTH CARE-EI SPEC-DI	530	561	586	1,315	1,514	1,514	1,514
061100-2750-25	-20	RETIREE HEALTH STABILIZATION							
061100-2750-25	-40	RETIREE HEALTH CARE-GIFTED ED-							
		--SUB TOTAL--	40,862	73,354	74,579	54,782	71,254	71,254	71,254
061100-2100-34	-10	FICA-GENERAL ED- MMS SEC	57,524	70,500	76,494	48,202	72,726	72,726	72,726
061100-2100-34	-20	FICA-SPECIAL ED-MMS SEC.	11,625	12,513	13,404	10,057	14,147	14,147	14,147
061100-2100-34	-30	FICA-CTE-MMS SEC	9,701	12,047	13,924	10,421	15,012	15,012	15,012
061100-2100-34	-40	FICA-SUPP CONTRACTS-MM SEC							
061100-2210-34	-10	VRS-GENERAL ED-MMS SECONDARY	73,822	102,449	96,151	45,588	56,725	56,725	56,725
061100-2210-34	-20	VRS-SPEC ED-MMS SEC	11,866	11,513	12,124	9,329	11,596	11,596	11,596
061100-2210-34	-30	VRS-CTE-MMS SEC,	18,472	19,743	20,811	16,655	20,696	20,696	20,696
061100-2220-34	-10	VRS BENEFITS HYBRID PLAN	37,207	53,408	65,954	69,587	102,572	102,572	102,572
061100-2220-34	-20	VRS BENEFITS HYBRID PLAN	11,294	12,304	12,989	11,174	15,306	15,306	15,306
061100-2220-34	-30	VRS BENEFITS HYBRID PLAN							
061100-2300-34	-10	HOSPITALIZATION-GEN ED-MMS SEC	100,202	146,107	159,225	108,734	144,561	144,561	144,561
061100-2300-34	-20	HOSPITALIZATION-SPEC ED-MMS SE	17,774	18,729	20,951	15,540	20,951	20,951	20,951
061100-2300-34	-30	HOSPITALIZATION-CTE-MMS SEC.	20,471	22,478	25,142	20,201	27,236	27,236	27,236
061100-2400-34	-10	GLI-GEN ED-MMS SEC	8,941	13,459	13,070	8,873	10,858	10,858	10,858
061100-2400-34	-20	GLI-SPEC ED-MMS SEC.	1,867	1,920	2,025	1,605	1,863	1,863	1,863
061100-2400-34	-30	GLI-CTE-MMS SEC.	1,489	1,592	1,678	1,383	1,604	1,604	1,604
061100-2510-34	-10	VLDP HIRED AFTER JAN. 1, 2014	531	765	1,072	1,171	1,480	1,480	1,480
061100-2510-34	-20	VLDP DISABILITY	162	176	211	186	222	222	222
061100-2510-34	-30	VLDP HIRED AFTER JAN. 1, 2014							
061100-2600-34	-10	UNEMPLOYMENT-GEN ED-MMS SEC			1,268		1,197	1,197	1,197
061100-2600-34	-20	UNEMPLOYMENT-SPEC ED-MMS SEC.			197		206	206	206
061100-2600-34	-30	UNEMPLOYMENT-CTE-MM SEC			163		177	177	177
061100-2720-34	-10	WORKMAN COMP SEC MMS							
061100-2720-34	-20	WORKMAN COMP SEC MMS SP ED							
061100-2720-34	-30	WORKMAN COMP CTE MMS							
061100-2750-34	-10	RETIREE HEALTH CARE-GEN ED-MMS	8,074	12,153	11,802	9,099	11,134	11,134	11,134
061100-2750-34	-20	RETIREE HLTH CARE-SPEC ED-MMS	1,686	1,734	1,829	1,645	1,911	1,911	1,911
061100-2750-34	-30	RETIREE HEALTH CARE-CTE-MM SEC	1,345	1,437	1,516	1,418	1,645	1,645	1,645
061100-2800-34	-10	OTHER PAY/SICK LEAVE/VACATION							
		--SUB TOTAL--	394,053	515,027	552,000	390,868	533,825	533,825	533,825
061100-2100-35	-10	FICA-GEN EDU-DIV W	3,214	6,479	9,575	109	3,844	3,844	3,844
061100-2100-35	-10	FICA - SECOND - TITLE IVA							
061100-2100-35	-10	ESSER III - UL - FICA							
061100-2100-35	-10	FICA -TITLE III - SECOND							
061100-2100-35	-10	FICA - GEN ED - SEC - TITLE II							

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
* CLASSROOM INSTRUCTION *										
061100-2100-35	-10	FICA TITLE I								
061100-2100-35	-10	FICA STABILIZATION								
061100-2100-35	-10	FICA-TITLE I ARRA								
061100-2100-35	-10	FICA - SECOND - TITLE V								
061100-2100-35	-10	FICA								
061100-2100-35	-110	FICA								
061100-2100-35	-110	ESSER III-SUMM LEARN-FICA	4,749							
061100-2100-35	-110	ESSER III - B&A - INSTRUC FICA	3,652							
061100-2100-35	-20	FICA-SPEC ED-DIV W	2,709	2,912	3,702	2,439	3,828	3,828	3,828	
061100-2100-35	-20	FICA - SPEC ED - SEC - TITLE I								
061100-2100-35	-20	FICA STABILIZATION								
061100-2100-35	-30	FICA-CTE-DIV W								
061100-2100-35	-40	FICA-GIFTED-DIV W								
061100-2100-35	-40	FICA - GIFTED - SEC - TITLE II								
061100-2100-35	-60	MATEMATICA FICA - TITLE IC								
061100-2101-35	-10	FICA CLC								
061100-2210-35	-10	VRS BENEFITS	6,897	7,380	17,435	2,264				
061100-2210-35	-10	VRS								
061100-2210-35	-10	VRS-STABILIZATION								
061100-2210-35	-10	VRS-TITLE I ARRA								
061100-2210-35	-20	VRS-SPEC ED-DIV W	7,282	7,705	8,041	6,250	7,621	7,621	7,621	
061100-2210-35	-20	VRS STABILIZATION								
061100-2210-35	-30	VRS								
061100-2210-35	-40	VRS BENEFITS								
061100-2220-35	-40	VRS BENEFITS HYBRID PLAN								
061100-2300-35	-10	HOSPITALIZATION-ERIP	4,235	4,647	10,476					
061100-2300-35	-10	HOSPITALIZATION TITLE I								
061100-2300-35	-10	HOSPITALIZATION-STABILIZATION								
061100-2300-35	-10	HEALTH INS. -TITLE I ARRA								
061100-2300-35	-20	HOSPITALIZATION	5,929	6,506	7,333	5,989	7,333	7,333	7,333	
061100-2300-35	-20	HEALTH INS. STABILIZATION								
061100-2300-35	-30	HOSPITALIZATION								
061100-2300-35	-40	HOSPITALIZATION								
061100-2301-35	-10	HOSPITALIZATION-RETIRED EMP-DI								
061100-2400-35	-10	GLI BENEFITS	556	595	1,313					
061100-2400-35	-10	GROUP LIFE TITLE I								
061100-2400-35	-10	GLI-STABILIZATION								
061100-2400-35	-10	GLI-TITLE I ARRA								
061100-2400-35	-20	GLI-SPEC ED-DIV W	587	621	649	519	591	591	591	
061100-2400-35	-20	GLI STABILIZATION								
061100-2400-35	-30	GROUP LIFE								
061100-2400-35	-40	GLI BENEFITS								
061100-2510-35	-40	VLDP HIRED AFTER JAN. 1, 2014								
061100-2600-35	-10	UNEMPLOYMENT			137					
061100-2600-35	-10	UNEMPLOYMENT								
061100-2600-35	-20	UNEMPLOYMENT			63		66	66	66	
061100-2600-35	-30	UNEMPLOYMENT								

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *									
061100-2600-35	-40	UNEMPLOYMENT-GIFTED-DIV W							
061100-2720-35	-10	WORKMAN'S COMP-GEN ED-DIV W	8,366	14,000	14,000	14,000	14,000	14,000	14,000
061100-2720-35	-20	WORKMAN'S COMP-SPEC ED-DIV W							
061100-2720-35	-30	WORKMAN'S COMP-CTE-DIV W							
061100-2720-35	-40	WORKMAN'S COMP-GIFTED-DIV W							
061100-2750-35	-10	RETIREE HEALTH CARE CREDIT	502	537	1,270				
061100-2750-35	-10	RETIREE HEALTH TITLE I							
061100-2750-35	-10	RETIREE HEALTH CARE-STABILIZAT							
061100-2750-35	-10	RETIREE HEALTH CARE-TITLE I AR							
061100-2750-35	-20	RETIREE HEALTH CARE-SPEC ED-DI	530	561	586	532	606	606	606
061100-2750-35	-20	RETIREE HEALTH CARE-STABILIZAT							
061100-2750-35	-30	RETIREE HEALTH CARE CREDIT							
061100-2750-35	-40	RETIREE HEALTH CARE CREDIT							
--SUB TOTAL--		40,807	60,344	74,580	32,102		37,889	37,889	37,889
061100-2100-36	-10	FICA-GEN EDUC-WHS	133,720	137,148	158,463	108,611	171,741	171,741	171,741
061100-2100-36	-20	FICA-SPEC ED-WHS	25,290	31,491	34,942	24,293	36,022	36,022	36,022
061100-2100-36	-30	FICA-CTE-WHS	18,136	16,160	22,534	16,195	25,257	25,257	25,257
061100-2100-36	-40	FICA GIFTED WHS							
061100-2210-36	-10	VRS-GEN EDUC-WHS	97,241	91,185	84,725	93,632	104,401	104,401	104,401
061100-2210-36	-20	VRS-SPEC ED-WHS	16,849	31,116	30,879	16,023	18,113	18,113	18,113
061100-2210-36	-30	VRS-CTE-WHS	8,450	9,049	9,553	7,320	22,314	22,314	22,314
061100-2220-36	-10	VRS BENEFITS HYBRID PLAN	143,217	175,245	237,363	149,150	264,932	264,932	264,932
061100-2220-36	-20	VRS BENIFITS HYBRID PLAN	27,233	27,532	30,942	31,871	48,805	48,805	48,805
061100-2220-36	-30	VRS BENEFITS HYBRID PLAN	33,713	28,776	38,905	37,029	33,274	33,274	33,274
061100-2300-36	-10	HOSPITALIZATION-GEN EDUC-WHS	168,124	204,237	272,360	200,367	297,501	297,501	297,501
061100-2300-36	-20	HOSPITALIZATION-SPEC ED-WHS	41,929	52,444	62,853	47,387	62,853	62,853	62,853
061100-2300-36	-30	HOSPITALIZATION-CTE-WHS	46,056	44,979	56,567	41,170	56,567	56,567	56,567
061100-2400-36	-10	GLI-GEN EDUC-WHS	19,387	21,481	26,309	19,018	24,781	24,781	24,781
061100-2400-36	-20	GLI-SPEC ED-WHS	3,544	4,729	4,985	3,709	4,479	4,479	4,479
061100-2400-36	-30	GLI-CTE-WHS	3,399	3,050	3,907	3,307	3,826	3,826	3,826
061100-2510-36	-10	VLDP HIRED AFTER JAN. 1, 2014	2,040	2,509	3,857	2,468	3,820	3,820	3,820
061100-2510-36	-20	DISABILITY HYBRID PLAN	400	420	503	549	704	704	704
061100-2510-36	-30	DISABILITY HYBRID PLAN	483	412	633	584	480	480	480
061100-2600-36	-10	UNEMPLOYMENT-GEN ED-WHS			2,553		2,731	2,731	2,731
061100-2600-36	-20	UNEMPLOYMENT-SPEC ED-WHS			484		494	494	494
061100-2600-36	-30	UNEMPLOYMENT-CTE-WHS			380		422	422	422
061100-2720-36	-10	WORKMAN COMP WHS							
061100-2720-36	-20	WORKMAN COMP SPEC ED WHS							
061100-2720-36	-30	WORKMAN COMP WHS CTE							
061100-2750-36	-10	RETIREE HEALTH CARE-GEN ED-WHS	17,506	19,397	23,757	19,502	25,410	25,410	25,410
061100-2750-36	-20	RETIREE HEALTH CARE-SPEC ED-WH	3,200	4,270	4,501	3,803	4,593	4,593	4,593
061100-2750-36	-30	RETIREE HEALTH CARE-CTE-WHS	3,070	2,754	3,528	3,391	3,923	3,923	3,923
--SUB TOTAL--		812,987	908,384	1,115,483	829,379		1,217,443	1,217,443	1,217,443
061100-2100-92	-80	FICA-ECSE-COPLE	15,558	12,730	13,287	11,991	16,214	16,214	16,214
061100-2100-92	-80	COPLE FICA VPI							

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *									
061100-2100-92 -80	FICA TITLE I								
061100-2101-92 -80	FICA- PRE-K SPEC ED-COPLE	4,098	8,338	8,977	6,644		9,418	9,418	9,418
061100-2210-92 -10	VRS TITLE I PRE-K								
061100-2210-92 -80	VRS-ECSE-COPLE	17,808	28,442	15,373	33,966		28,176	28,176	28,176
061100-2210-92 -80	VRS - VPI								
061100-2211-92 -80	VRS-PRE-K SPEC ED-COPLE	4,105	4,602	19,420	3,723		18,595	18,595	18,595
061100-2220-92 -80	VRS BENEFITS-HYDRID PLAN	15,248	12,688	13,394	3,543		4,857	4,857	4,857
061100-2220-92 -80	VRS HYBRID - VPI								
061100-2221-92 -80	VRS BENEFITS HYBRID PLAN SPEC.								
061100-2300-92 -80	HOSPITALIZATION-ECSE-COPLE	37,480	37,458	31,427	31,079		31,427	31,427	31,427
061100-2300-92 -80	HOSPITALIZATION VPI								
061100-2301-92 -80	HOSPITALIZATION-PRE-K SPEC ED-			20,951			20,952	20,952	20,952
061100-2400-92 -80	GLI-ECSE-COPLE	2,665	3,316	2,320	3,084		2,490	2,490	2,490
061100-2400-92 -80	GROUP LIFE - VPI								
061100-2400-92 -80	GLI TITLE I PRE-K								
061100-2401-92 -80	GLI-PRE-K SPEC ED-COPLE	331	371	1,566	309		1,442	1,442	1,442
061100-2510-92 -80	VLDP HIRED AFTER JAN. 1, 2014	218	182	218	59		71	71	71
061100-2510-92 -80	HYBRID DISABILITY - VPI								
061100-2511-92 -80	DISABILITY HYDRID SP. ED								
061100-2600-92 -80	UNEMPLOYMENT-ECSE-COPLE			225			276	276	276
061100-2600-92 -80	UNEMPLOYMENT VPI								
061100-2601-92 -80	UNEMPLOYMENT-PRE-K SPEC ED-COP			152			159	159	159
061100-2720-92 -80	WORKMAN COMP PRE-K COPLE								
061100-2750-92 -80	RETIREE HLTH CARE-ECSE-COPL	2,407	2,995	2,095	3,162		2,553	2,553	2,553
061100-2750-92 -80	RETIREE HEALTH CREDIT - VPI								
061100-2750-92 -80	RETIREE HEATLH CARE TITLE I PR								
061100-2751-92 -80	RETIREE HLTH CARE-PRE-K-SPEC E	299	335	1,414	317		1,478	1,478	1,478
	--SUB TOTAL--	100,217	111,457	130,819	97,877		138,108	138,108	138,108
061100-2100-93 -80	FICA-GEN EDUC-WD	11,225	12,506	14,452	9,918		15,119	15,119	15,119
061100-2100-93 -80	FICA - VPI								
061100-2100-93 -80	FICA TITLE I								
061100-2101-93 -80	FICA-PRE-K SPEC ED-WD	306							
061100-2210-93 -10	VRS TITLE I PRE-K								
061100-2210-93 -80	VRS-GEN EDUC-WD	20,259	17,095	18,016	13,863		17,242	17,242	17,242
061100-2210-93 -80	VRS - WDES - VPI								
061100-2211-93 -80	VRS-PRE-K SPEC ED-WD								
061100-2220-93 -80	VRS HYBRID PLAN -PRE_K	8,622	12,610	13,282	11,904		15,626	15,626	15,626
061100-2220-93 -80	VRS HYBRID - WDES - VPI								
061100-2221-93 -80	VRS HYBRID PLAN PRE-K SP. ED								
061100-2300-93 -80	HOSPITALIZATION-PRE-K-GEN ED-W	34,665	31,840	46,091	26,417		46,091	46,091	46,091
061100-2300-93 -80	HOSPITALIZATION PRE-K - SPEC.								
061100-2301-93 -80	HOSPITALIZATION-PRE-K SPEC ED-								
061100-2400-93 -80	GLI-GEN ED-PRE-K-WD	2,319	2,395	2,524	2,000		2,321	2,321	2,321
061100-2400-93 -80	GLI - VPI								
061100-2401-93 -80	GLI- PRE-K SPEC ED-WD								
061100-2510-93 -80	DISABILITY HYBRID	122	181	216	190		226	226	226

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget	Year ----	
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
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* CLASSROOM INSTRUCTION *										
061100-2510-93	-80	DISABILITY HYBRID - VPI								
061100-2511-93	-80	DISABILITY HYBRID PRE-K SP. ED								
061100-2600-93	-80	UNEMPLOYMENT-PRE-K GEN ED-WD		245			256	256	256	
061100-2600-93	-80	UNEMPLOYMENT - VPI								
061100-2601-93	-80	UNEMPLOYMENT PRE-K SPEC ED-WD								
061100-2720-93	-80	WORKMAN COM PRE-K WD								
061100-2750-93	-80	RETIREE HEALTH CARE-PRE-K GEN	2,094	2,163	2,279	2,051	2,380	2,380	2,380	
061100-2750-93	-80	RETIREE HEALTH CARE - VPI								
061100-2750-93	-80	RETIREE HEALTH CARE TITLE I PR								
061100-2751-93	-80	RETIREE HLTH CARE-PRE-K SPEC E								
--SUB TOTAL--		79,612	78,790	97,105	66,343		99,261	99,261	99,261	
061100-2100-95	-110	NON REMEMDIAL SUMMER SCHOOL FI								
061100-2100-95	-60	FICA-TEACHERS-SUMMER SCH-DIV W					10,894	10,894	10,894	
061100-2100-95	-61	NON REMEDIAL SUMMER SCHOOL FIC								
061100-2100-95	-61	IXL CAMP FICA-NON REMEDIAL								
061100-2100-95	-80	FICA-REGULAR PRE-K								
061100-2100-95	-80	FICA TITLE I PRE-K								
061100-2100-95	-80	FICA PRE-K SP. ED. STABILIZATI								
061100-2101-95	-60	FICA CHALLENGE SUMMER SCHOOL								
061100-2101-95	-80	FICA SPECIAL ED								
061100-2210-95	-80	VRS								
061100-2210-95	-80	VRS-TITLE I PRE-K								
061100-2210-95	-80	PRE-K VRS STABILIZATION								
061100-2211-95	-80	VRS SPEC. ED								
061100-2300-95	-80	HOSPITALIZATION								
061100-2300-95	-80	HEALTH INS. TITLE PRE-K								
061100-2300-95	-80	PRE-K HOSPITALIZATION-STABILIZ								
061100-2301-95	-80	HOSPITALIZATION SPECIAL ED								
061100-2400-95	-80	GLI								
061100-2400-95	-80	GLI TITLE I PRE-K								
061100-2400-95	-80	PRE-K GROUP LIFE STABILIZATION								
061100-2401-95	-80	SPEC. ED.GLI								
061100-2600-95	-80	UNEMPLOYMENT								
061100-2601-95	-80	UNEMPLOYMENT SPECIAL ED. PRE-K								
061100-2700-95	-80	WORKMAN COMP								
061100-2720-95	-60	WORKMAN COMP								
061100-2750-95	-80	RETIREE HEALTH CARE CREDIT								
061100-2750-95	-80	RETIREE HEALTH CARE-TITLE I PR								
061100-2750-95	-80	PRE-K RETIREE HEALTH-STABILIZA								
061100-2751-95	-80	RETIREE HEALTH CARE-SPEC.ED								
061100-2999-95	-10	OTHER BENEFITS (AUDITOR ACCT)								
--SUB TOTAL--							10,894	10,894	10,894	
061100-3000-22	-10	PURCHASED SERVICE COUPLE	86,078	149,593		142,219				
061100-3000-22	-20	PURCHASED SERVICE SP ED COUPLE	165,311	137,477		160,386				
061100-3000-22	-40	PURCHASED SERVICE GIFTED COUPLE	1,360	417		320				
--SUB TOTAL--		252,749	287,487		302,925					

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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* CLASSROOM INSTRUCTION *									
061100-3000-23	-10	PURCHASED SERVICE WD	20,525	146,575	99,906				
061100-3000-23	-10	PURCHASED SERVICES							
061100-3000-23	-20	PURCHASED SERVICE SP ED WD	178,950	112,357	82,930				
061100-3000-23	-40	PURCHASED SERVICE GIFTED-WD	1,389	902	435				
--SUB TOTAL--			<u>200,864</u>		<u>183,271</u>				
061100-3000-24	-10	PURCHASED SERVICE ELEM MMS	28,935	52,004	27,553				
061100-3000-24	-20	PURCHASED SERVICE SP ED MMS EL	74,920	85,942	53,184				
--SUB TOTAL--			<u>103,855</u>		<u>80,737</u>				
061100-3000-25	-10	PURCHASED SERVICES/CONSULTANTS		463	120,000	750	120,000	120,000	120,000
061100-3000-25	-10	PURCHASED SERV. - ELEM - TITLE							
061100-3000-25	-10	PURCHASE SERVICES - ELEM-TITLE							
061100-3000-25	-10	ESSER III-UL PURCHASE SERVICES							
061100-3000-25	-10	PURCHASE SERVICES - ELEM-TITLE							
061100-3000-25	-10	PURCHASE SERVICES - ELEM- TITL							
061100-3000-25	-10	1003 G & A PURCHASED SERVICES							
061100-3000-25	-10	PURCHASED SERVICES 1003A							
061100-3000-25	-10	PROFESSIONAL DEVELOPMENT TITLE							
061100-3000-25	-10	PURCHASED SERVICES-STABILIZATI							
061100-3000-25	-10	TITLE I ARRA PURCHASED SERVICE							
061100-3000-25	-10	PURCHASED SERVICES TITLE II							
061100-3000-25	-10	PURCHASE SERVICES - ELEM - TIT							
061100-3000-25	-20	PURCHASED SERVICES-SPEC ED-ELE		300,000	1,370		300,000	300,000	300,000
061100-3000-25	-40	PURCHASED SERVICES - GIFTED	1,250	1,000			1,000	1,000	1,000
061100-3130-25	-10	CONSULTANTS DFS							
061100-3150-25	-10	CHAPTER I TESTING							
061100-3810-25	-20	TUITION OTHER SCHOOL DIV-SP ED							
061100-3845-25	-10	CONFERENCE TITLE II							
--SUB TOTAL--			<u>1,250</u>	<u>463</u>	<u>421,000</u>	<u>2,120</u>	<u>421,000</u>	<u>421,000</u>	<u>421,000</u>
061100-3000-34	-10	PURCHASED SERVICE MMS SECONDAR	19,174	52,538	97,243				
061100-3000-34	-20	PURCHASED SERVICES MMS SECONDA	500	1,300	20,202				
061100-3000-34	-40	PURCHASED SERVICE GIFTED MMS	190	417					
--SUB TOTAL--			<u>19,864</u>	<u>54,255</u>	<u>117,445</u>				
061100-3000-35	-10	PURCHASED SERVICES-GEN EDUC-DI		709	105,000	1,097	105,000	105,000	105,000
061100-3000-35	-10	PURCHASED SERV - SEC - TITLE I							
061100-3000-35	-10	PURCHASE SERVICES - SEC - TITL							
061100-3000-35	-10	ESSER III - UL - PURCHASE SERV							
061100-3000-35	-10	PURCHASE SERVICES - SECON-TITL							
061100-3000-35	-10	PURCHASE SERV - SEC - TITLE II							
061100-3000-35	-10	PURCHASED SERVICES-STABLIZATIO							
061100-3000-35	-10	TITLE II-PART A							
061100-3000-35	-10	PURCHASE SERVICES - SECON - TI							
061100-3000-35	-10	PURCHASE SERVICES - GEAR UP							
061100-3000-35	-20	PURCHASED SERVICES-SPEC EDUC-D	8,794	13,715	115,000		115,000	115,000	115,000

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
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* CLASSROOM INSTRUCTION *									
061100-3000-35	-30	PURCHASED SERVICES-CTE-DIV W	2,800	5,150	2,000		2,000	2,000	2,000
061100-3000-35	-30	PURCHASED SERVICES							
061100-3000-35	-40	PURCHASED SERVICES							
061100-3001-35	-10	CLC PURCHASED SERVICES							
061100-3001-35	-30	STEM ACADEMY		2,000			2,000	2,000	2,000
061100-3130-35	-10	CONSULTANTS DFS							
061100-3135-35	-10	CONSULTANT TITLE II							
061100-3810-35	-40	TUITION PAID DOE 2019 SUMMER G							
061100-3840-35	-10	TUITION DFS							
061100-3845-35	-10	TUITION ASSISTANCE TITLE II							
--SUB TOTAL--		11,594	19,574	224,000	1,097		224,000	224,000	224,000
061100-3000-36	-10	PURCHASED SERVICE WHS	106,284	194,680	251,231				
061100-3000-36	-20	PURCHASED SERVICE WHS	63,612	26,728	42,157				
061100-3000-36	-30	PURCHASED SERVICE CTE WHS	6,076	8,107	6,083				
061100-3000-36	-40	PURCHASED SERVICES GIFTED WHS	37	930					
--SUB TOTAL--		176,009	230,445		299,471				
061100-3000-92	-80	PURCHASED SERVICE PRE-K COPLE	661	405	1,250				
061100-3000-92	-80	PURCHASE SERVICES - VPI							
--SUB TOTAL--		661	405		1,250				
061100-3000-93	-80	PURCHASED SERVICE PRE-K WD	166	1,156					
--SUB TOTAL--		166	1,156						
061100-3000-95	-60	PURCHASED SERVICES							
061100-3000-95	-80	PURCHASED SERVICES-PRE-K GEN E			1,000		1,000	1,000	1,000
061100-3000-95	-80	PURCHASE SERVICES - VPI							
061100-3001-95	-80	PURCHASED SER. ECSE SPEC EDUC			1,000		1,000	1,000	1,000
061100-3100-95	-60	PURCHASED SERVICES-SUMMER SCHO							
--SUB TOTAL--				2,000			2,000	2,000	2,000
061100-4000-25	-10	INTERNATIONAL SERVICES - TITLE							
061100-4000-25	-10	INTERNAL SERVICES - ELEM-TITLE							
061100-4000-25	-10	INTERNAL SERVICES - TITLE 1A							
061100-4000-25	-110	ESSER III - B&A - INTERNAL SVS							
061100-4000-35	-10	INTERNAL SERVICES - SEC - TITL							
061100-4000-35	-110	ESSER III - B&A - INTERNAL SVS							
061100-5400-22	-10	LEASE OF COPIER COPLE	5,530	5,300	2,801				
061100-5500-22	-10	TRAVEL COPLE							
061100-5500-22	-20	TRAVEL COPLE SPECIAL EDUCATION							
061100-5500-22	-40	TRAVEL COPLE GIFTED							
061100-5501-22	-10	TRAVEL COPLE		122					
061100-5501-22	-20	TRAVEL SPEC ED COPLE							
061100-5501-22	-40	TRAVEL GIFTED COPLE	232	160	155				
061100-5506-22	-10	FIELD TRIPS-GEN ED-COPLE							
061100-5800-22	-10	MISC REIMBURSEMENT COPLE	55	25					
--SUB TOTAL--		5,817	5,607		2,956				

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----		-- FY/2026 Budget Year -----	
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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* CLASSROOM INSTRUCTION *									
061100-5400-23	-10	LEASE OF COPIERS WD	5,530	5,300	2,801				
061100-5500-23	-10	TRAVEL WDES							
061100-5500-23	-20	TRAVEL WDES SPECIAL EDUCATION							
061100-5500-23	-30	TRAVEL WDES GIFTED							
061100-5501-23	-10	TRAVEL WD REG. ED		122					
061100-5501-23	-20	TRAVEL SP ED WD							
061100-5501-23	-40	TRAVEL WD GIFTED	11	90					
061100-5506-23	-10	FIELD TRIPS-GEN ED-WD			1,861				
061100-5800-23	-10	MISC REIMBURSEMENT WD	55	25					
061100-5801-23	-10	MISC REIMBURSEMENT REG ED WD							
061100-5801-23	-20	MISCELLANEOUS REIM SP ED WD							
--SUB TOTAL--		5,596	5,537		4,662				
061100-5400-24	-10	LEASE OF COPIERS MMS ELEM	3,701	3,659	1,980				
061100-5500-24	-10	TRAVEL MONTROSS MIDDLE							
061100-5500-24	-20	TRAVEL MONTROSS MIDDLE SPEC ED							
061100-5500-24	-40	TRAVEL MONTROSS MIDDLE GIFTED							
061100-5501-24	-10	TRAVEL MMS ELEM		50					
061100-5501-24	-20	TRAVEL SPECIAL EDUCATION							
061100-5501-24	-40	TRAVEL GIFTED MMS ELEMENTARY							
061100-5506-24	-10	FIELD TRIPS-MMS ELEM							
061100-5801-24	-10	MISCELLANEOUS REIM MMS							
061100-5801-24	-20	MISCELLANEOUS REIM SP ED ELEM							
--SUB TOTAL--		3,701	3,709		1,980				
061100-5400-25	-10	LEASE OF COPIERS		30,000					
061100-5500-25	-10	TRAVEL - GEN ED - ELEM							
061100-5500-25	-10	TRAVEL - TITLE IC							
061100-5500-25	-10	TRAVEL - TITLE III							
061100-5500-25	-10	TRAVEL - TITLE ELEM - TITLE II							
061100-5500-25	-20	TRAVEL - SPECIAL ED. - ELEM							
061100-5500-25	-40	TRAVEL - GIFTED ED. - ELEM							
061100-5501-25	-10	TRAVEL-GEN ED-ELEM		5,000	1,338		5,000	5,000	5,000
061100-5501-25	-10	TRAVEL TITLE I C							
061100-5501-25	-10	1003 A & G TRAVEL							
061100-5501-25	-10	TRAVEL							
061100-5501-25	-20	TRAVEL-SPEC ED-ELEM	138	1,000	534		1,000	1,000	1,000
061100-5501-25	-40	TRAVEL-GIFTED ED-ELEM	138	21	500		500	500	500
061100-5502-25	-10	PROF DEVELOPMENT(ELEM REFRESHM							
061100-5506-25	-10	FIELD TRIPS			1,520		15,000	15,000	15,000
061100-5506-25	-20	FIELD TRIP			1,210				
061100-5506-25	-40	FIELD TRIP (GIFTED-ELEM)							
061100-5801-25	-10	MISCELLANEOUS (REFUNDS & REIMB							
061100-5802-25	-10	INSTRUCTIONAL READING DONATION			22,482				
--SUB TOTAL--		276	21	36,500	27,084		21,500	21,500	21,500
061100-5400-34	-10	LEASE OF COPIERS MMS SECONDARY	2,060	2,018	1,159				

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
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* CLASSROOM INSTRUCTION *										
061100-5500-34	-10	TRAVEL MONTROSS MIDDLE								
061100-5500-34	-20	TRAVEL MONTROSS MIDDLE SPECIAL								
061100-5500-34	-40	TRAVEL MONTROSS MIDDLE GIFTED								
061100-5501-34	-10	TRAVEL MMS SECONDARY REG. ED	50							
061100-5501-34	-20	TRAVEL SPECIAL EDUCATION MMS S								
061100-5501-34	-30	TRAVEL CTE MMS	1,879							
061100-5501-34	-40	TRAVEL GIFTED MMS SECONDARY								
061100-5506-34	-10	FIELD TRIPS-MM SEC.								
061100-5800-34	-10	MISC REIMBURSEMENT SECONDARY M	25							
061100-5801-34	-10	MISCELLANEOUS (REFUNDS)								
061100-5806-34	-10	SPONSOR A CHILD DONATIONS			16					
061100-5808-34	-10	MMS BAND SPONSORSHIP DONATION			31					
061100-5809-34	-10	MMS SOFTBALL SPONSORSHIP DONAT			31					
061100-5810-34	-10	MMS BASEBALL SPONSORSHIP DONAT			31					
--SUB TOTAL--		3,939	2,093		1,268					
061100-5400-35	-10	LEASE OF COPIERS		30,000						
061100-5500-35	-10	TRAVEL - GEN EDUC - SEC								
061100-5500-35	-10	TRAVEL - SECOND - TITLE IIA								
061100-5500-35	-10	TRAVEL - SECOND - TITLE V								
061100-5500-35	-10	TRAVEL - GEAR UP								
061100-5500-35	-20	TRAVEL - SPEC EDUC - SEC								
061100-5500-35	-30	TRAVEL - CTE - SECONDARY								
061100-5500-35	-40	TRAVEL - GIFTED - SEC								
061100-5501-35	-10	TRAVEL-GEN EDUC-SECONDARY		7,000	197			7,000	7,000	7,000
061100-5501-35	-20	TRAVEL-SPEC ED-SECONDARY		1,000	534			1,000	1,000	1,000
061100-5501-35	-30	TRAVEL-CTE-SECONDARY		500				500	500	500
061100-5501-35	-40	TRAVEL-GIFTED-SECONDARY		500				500	500	500
061100-5502-35	-10	PROF DEV SECONDARY REFRESHMENT								
061100-5506-35	-10	FIELD TRIPS						15,000	15,000	15,000
061100-5506-35	-20	FIELD TRIP								
061100-5506-35	-40	FIELD TRIP (GIFTED-SECONDARY)								
061100-5800-35	-10	MISCELLANEOUS(REFUNDS/REIMBURS								
061100-5802-35	-10	INSTRUCTIONAL READING DONATION								
--SUB TOTAL--				39,000	731			24,000	24,000	24,000
061100-5400-36	-10	LEASE OF COPIERS WHS	5,530	5,300	2,801					
061100-5500-36	-10	TRAVEL WHS								
061100-5500-36	-20	TRAVEL - WHS - SPEC ED								
061100-5500-36	-30	TRAVEL - CTE - WHS								
061100-5500-36	-40	TRAVEL - GIFTED - WHS								
061100-5501-36	-10	TRAVEL WHS REG. ED	450	41						
061100-5501-36	-20	TRAVEL/HOTEL SP ED WHS								
061100-5501-36	-30	TRAVEL CTE WHS								
061100-5501-36	-40	GIFTED TRAVEL WHS								
061100-5504-36	-30	STAFF DEVEL								
061100-5506-36	-10	FIELD TRIPS-WHS								

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
* CLASSROOM INSTRUCTION *										
061100-5800-36	-10	MISC REIMBURSEMENT	25							
061100-5800-36	-30	MISC REIMBURSEMENT-TEST FEES								
061100-5805-36	-10	WHS VARSITY FOOTBALL DONATIONS			61					
061100-5806-36	-10	SPONSOR A CHILD DONATIONS			16					
061100-5807-36	-10	WHS VARSITY BASEBALL DONATIONS			31					
061100-5808-36	-10	WHS BAND SPONSORSHIP DONATION			32					
061100-5810-36	-10	WHS JV BASEBALL SPONSORSHIP DO			30					
061100-5811-36	-10	WHS RESERVED SEATING SPONS DON			42					
--SUB TOTAL--		5,980	5,366		3,013					
061100-5500-92	-80	TRAVEL - COPLE PRE-K								
061100-5501-92	-80	TRAVEL PRE-K COPLE								
061100-5500-93	-80	TRAVEL - PRE-K								
061100-5501-93	-80	TRAVEL PRE-K WD								
061100-5800-93	-80	MISC REIM								
061100-5500-94	-60	TRAVEL - SUMMER SCHOOL - MMS								
061100-5501-94	-60	TRAVEL/FIELD TRIPS SUMMER SCHO								
061100-5501-95	-60	TRAVEL-SUMMER SCHOOL								
061100-5501-95	-61	NON-REMEDIAL TRAVEL								
061100-5501-95	-80	TRAVEL-PRE-K								
061100-5502-95	-80	TRAVEL-SP. ED PRE-K								
061100-5800-95	-80	MISC REIM PRE-K TO STATE								
061100-6000-22	-10	MATERIALS & SUPPLIES-GEN ED-CO	20,882	67,176	25,000	12,825		25,000	25,000	25,000
061100-6020-22	-10	TEXTBOOKS COPLE								
061100-6030-22	-10	INSTRUCTIONAL MATERIALS						20,000	20,000	20,000
061100-6030-22	-20	INSTRUCTIONAL MATERIALS SPEC.								
061100-6030-22	-20	INSTRUCTIONAL MATERIALS - MILD								
061100-6030-22	-20	INSTRUCTIONAL MATERIALS - MULT								
061100-6030-22	-40	INSTRUCTIONAL MATERIALS - GIFT		1,822		240				
061100-6031-22	-10	INSTRUCTIONAL SUPPLIES-GEN ED-	15,133	50,728	20,000	25,477				
061100-6031-22	-20	MILD DISABILITIES-COPLE	5,745	6,024		936				
061100-6050-22	-20	M&S-SPEC ED-INTELLECTUALLY DIS								
061100-6054-22	-20	M&S-SPEC LEARNING DISB-SPEC ED								
061100-6055-22	-20	M&S-EMOTIONAL DISB-SPEC EDUC								
061100-6056-22	-20	M&S-ORTHOP IMPAIRED-SPEC EDUC								
061100-6057-22	-20	SEVERE DISABILITIES								
061100-6058-22	-20	M&S-MULTIPLE DISAB-SPEC ED	802	2,096		1,941				
061100-6059-22	-20	DEVELOPMENTAL DELAY								
061100-6060-22	-20	M&S-AUTISM-SPEC ED-COPLE								
061100-6061-22	-20	VISION MATERIALS-COPLE								
061100-6065-22	-20	M&S-OTHER HEALTH IMP-SPEC ED								
061100-6067-22	-40	GIFTED MATERIALS	1,038		1,000	29		1,000	1,000	1,000
061100-6068-22	-40	TEAM REGISTRATION/START UP COP								
--SUB TOTAL--		43,600	127,846	46,000	41,448			46,000	46,000	46,000
061100-6000-23	-10	MATERIALS & SUPPLIES-GEN ED-WD	13,471	38,274	25,000	14,707		25,000	25,000	25,000
061100-6020-23	-10	TEXTBOOKS- WD	5,192							

SCHOOL OPERATING FUND EXP

			----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year -----			
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *										
061100-6030-23	-10	INSTRUCTIONAL MATERIALS								
061100-6030-23	-20	INSTRUCTIONAL MATERIALS SPEC.								
061100-6030-23	-20	INSTRUCTIONAL MATERIALS - MILD								
061100-6030-23	-20	INSTRUCTIONAL MATERIALS - MULT								
061100-6030-23	-40	INSTRUCTIONAL MATERIALS - GIFT		1,097						
061100-6031-23	-10	INSTRUCTIONAL SUPPLIES-GEN ED-	24,017	20,570	20,000	19,728		20,000	20,000	20,000
061100-6031-23	-20	MILD DISABILITIES WD	4,212	6,193		551				
061100-6050-23	-20	INTELLECTUALLY DISABLD(EMR/TMR								
061100-6054-23	-20	LD								
061100-6055-23	-20	EMOTIONAL DISTURBANCE								
061100-6056-23	-20	OH MATERIALS								
061100-6057-23	-20	SEVERE DISABILITIES								
061100-6058-23	-20	MULTIPLE DISABILITIES WD	1,980	1,282		649				
061100-6059-23	-20	DEVELOPMENTAL DELAY-WD								
061100-6060-23	-20	AUTISM-WD								
061100-6065-23	-20	OHI MATERIALS								
061100-6067-23	-40	MATERIALS-GIFTED ED			1,000	29		1,000	1,000	1,000
061100-6068-23	-40	TEAM REGISTRATION/START UP WD								
		--SUB TOTAL--	48,872	67,416	46,000	35,664		46,000	46,000	46,000
061100-6000-24	-10	MATERIALS & SUPP-GEN ED-MMS EL	13,390	17,141	10,000	6,476		10,000	10,000	10,000
061100-6030-24	-10	INSTRUCTIONAL MATERIALS								
061100-6030-24	-20	INSTRUCTIONAL MATERIALS SPEC E								
061100-6030-24	-20	INSTRUCTIONAL MATERIALS - MILD								
061100-6030-24	-20	INSTRUCTIONAL MATERIALS - MULT								
061100-6030-24	-40	INSTRUCTIONAL MATERIALS - GIFT		720						
061100-6031-24	-10	GENERAL ED-SUPPLIES-MMS ELEM	4,567	4,510	15,000	71		15,000	15,000	15,000
061100-6031-24	-20	MILD DISABILITIES MMS ELEM	3,319	3,784		993				
061100-6032-24	-10	MUSICAL INSTRUMENTS	1,431		5,000			5,000	5,000	5,000
061100-6050-24	-20	M&S-SPEC ED-INTELL DISABLED-MM								
061100-6051-24	-20	EMR MMS ELEM								
061100-6052-24	-20	TMR MMS ELEM								
061100-6054-24	-20	M&S-SPECIFIC LD-SPEC ED-MMSE								
061100-6055-24	-20	M&S-EMOTIONAL DISAB-SPEC ED-MM								
061100-6056-24	-20	M&S-ORTHOP IMPAIRED-SPEC ED-MM								
061100-6057-24	-20	SEVERE DISABILITIES-MMS ELEM								
061100-6058-24	-20	M&S-MULIT DISAB-SPEC ED-MMS EL	783	1,313		1,179				
061100-6059-24	-20	DEVELOPMENTAL DELAY -MMS ELEM								
061100-6060-24	-20	M&S-AUTISM-SPEC ED-MMS ELEM								
061100-6065-24	-20	M&S-OTHER IMPAIRED-SPEC ED-MMS								
061100-6067-24	-40	MATERIALS-GIFTED ED-MMS ELEM	981		500	15		500	500	500
061100-6068-24	-40	TEAM REGISTRATION/START UP MMS								
		--SUB TOTAL--	24,471	27,468	30,500	8,734		30,500	30,500	30,500
061100-6000-25	-10	MATERIALS AND SUPPLIES-GEN ED-	157	1,776	100,000	916		100,000	100,000	100,000
061100-6000-25	-10	MATERIALS & SUPP - ELEM - TITL								
061100-6000-25	-10	ESSER III-UL MATERIALS & SUPPL								

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Department	County Admin	Adopted
		-----	-----	-----	-----	-----		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
* CLASSROOM INSTRUCTION *										
061100-6000-25	-10	MATERIALS & SUPPLIES-ELEM-TITL								
061100-6000-25	-10	MATERIALS AND SUPPLIES TITLE V								
061100-6000-25	-110	ESSER III-SUMM LEARN-MATERIALS								
061100-6000-25	-110	ESSER III - B&A - MATERIALS &	1,875							
061100-6020-25	-10	TEXTBOOKS-GEN ED-ELEM	187,946	150,000				150,000	150,000	150,000
061100-6020-25	-20	TEXTBOOKS-SPECIAL ED-ELEM								
061100-6020-25	-40	GIFTED TEXTBOOKS								
061100-6030-25	-10	INSTRUCTIONAL MATERIALS - ELEM								
061100-6030-25	-10	INSTRUCTIONAL MATERIALS								
061100-6030-25	-10	INSTRUC. MATERIALS - ELEM-TITL								
061100-6030-25	-10	INSTRUCTIONAL MATERIALS - TITL								
061100-6030-25	-10	INSTRUCTIONAL SUPP - TITLE IC								
061100-6030-25	-20	INSTRUCT. MATERIALS - SPEC. ED	367							
061100-6030-25	-20	INSTRUCTIONAL MATERIALS - MILD								
061100-6030-25	-20	INSTRUCTIONAL MATERIALS - M&S-								
061100-6030-25	-20	INSTRUCTIONAL MATERIALS - MULT								
061100-6030-25	-20	INSTRUCTIONAL MATERIALS - VISI								
061100-6030-25	-40	INSTRUC. MATERIALS - GIFTED -			2,235					
061100-6031-25	-10	INSTRUCTIONAL SUPPLIES-GEN ED-	1,319	150,000				150,000	150,000	150,000
061100-6031-25	-10	1003 G INSTRUCTIONAL SUPPLIES								
061100-6031-25	-10	1003A MATERIALS								
061100-6031-25	-10	MATERIALS STABILIZATION								
061100-6031-25	-10	1003A Instructional materials								
061100-6031-25	-20	MILD DIS.(SPEECH,SLD,ID,OHI,OI	113	2,000	626			2,000	2,000	2,000
061100-6032-25	-10	READING FIRST INSTRUCTIONAL MA								
061100-6034-25	-30	TEACHING MATERIALS								
061100-6035-25	-10	COMPREHENSIVE SCHOOL REFORM GR								
061100-6035-25	-10	INSTRUCTIONAL MATERIALS								
061100-6035-25	-10	TITLE I ARRA Materials								
061100-6036-25	-10	COMMUNITY LEARNING CENTER GRAN								
061100-6039-25	-10	MIGRANT MATERIALS								
061100-6050-25	-20	M&S-INT DISAB-SPEC ED-ELEM								
061100-6051-25	-20	EMR								
061100-6052-25	-20	TMR								
061100-6053-25	-20	M&S-SPEECH LANG IMP-SPEC ED-EL								
061100-6054-25	-20	M&S-SPECIFIC LD-SPEC ED-ELEM								
061100-6055-25	-20	M&S-EMOTIONAL DISAB-SPEC ED-EL								
061100-6056-25	-20	M&S-ORTHOP DISAB-SPEC ED-INST.		500				500	500	500
061100-6057-25	-20	SEVERE DISABILITIES								
061100-6058-25	-20	MULT. DISAB-(MD/AUTISM)-INST.		3,000	2,281			3,000	3,000	3,000
061100-6059-25	-20	M&S-DEV DELAY-SPEC ED-ELEM								
061100-6060-25	-20	M&S-AUTISM-SPEC ED-ELEM								
061100-6061-25	-20	VISION-INSTR. MATERIALS		500				500	500	500
061100-6065-25	-20	M&S-OTHER HEALTH IMP-SPEC ED-E								
061100-6067-25	-40	MATERIALS		2,000				2,000	2,000	2,000
061100-6068-25	-40	FUTURE PROBLEM SOLVERS-TEAM RE		3,000				3,000	3,000	3,000
--SUB TOTAL--		1,476	192,077	411,000	6,058			411,000	411,000	411,000

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *									
061100-6000-34	-10	MATERIALS & SUPPLIES-GEN ED-MM	1,929	28,868	10,000	14,390		10,000	10,000
061100-6030-34	-10	INSTRUCTIONAL MATERIALS							
061100-6030-34	-20	INSTRUCTIONAL MATERIALS SPEC.							
061100-6030-34	-30	INSTRUCTIONAL MATERIALS							
061100-6030-34	-40	INSTRUCTIONAL MATERIALS - GIFT				757			
061100-6031-34	-10	INSTRUCTIONAL SUPPLIES-GEN ED-	1,518	12,613	10,000	3,834	10,000	10,000	10,000
061100-6031-34	-20	MILD DISB(SPEECH,SLD,ED,ID,OHI		929		198			
061100-6032-34	-10	MUSICAL INSTRUMENTS	123	4,079	5,000	7,548	5,000	5,000	5,000
061100-6034-34	-30	INSTRUCTIONAL SUPP-CTE-MM SEC.	494	387	22,000		22,000	22,000	22,000
061100-6050-34	-20	M&S-INTELLECTUAL DISAB-SPEC ED							
061100-6051-34	-20	EMR-MMS SEC							
061100-6052-34	-20	TMR MMS SEC.							
061100-6054-34	-20	M&S-SPECIFIC LD-SPEC ED-MM							
061100-6055-34	-20	M&S-EMOTIONAL DISAB-SPEC ED-MM							
061100-6056-34	-20	M&S-OTHER HEALTH IMP-SPEC ED-M							
061100-6057-34	-20	SEVERE DISABILTIES MMS SEC.							
061100-6058-34	-20	M&S-MULTIPLE DISAB-SPEC ED-MM		150		235			
061100-6059-34	-20	M&S-DEV DELAY-SPEC ED-MM							
061100-6060-34	-20	M&S-AUTISM-SPEC ED-MM							
061100-6067-34	-40	MATERIALS-GIFTED ED-MM SEC			500	15	500	500	500
061100-6068-34	-40	FUTURE PROBLEM SOLVERS							
--SUB TOTAL--			<u>4,064</u>	<u>47,026</u>	<u>47,500</u>	<u>26,977</u>	<u>47,500</u>	<u>47,500</u>	<u>47,500</u>
061100-6000-35	-10	MATERIALS & SUPP-GEN EDUC-SECO	1,044	2,054	100,000	601	100,000	100,000	100,000
061100-6000-35	-10	MATERIALS & SUPP - SECOND-TITL							
061100-6000-35	-10	ESSER III-UL MATERIALS & SUPPL							
061100-6000-35	-10	MATERIALS/SUPPLIES STABILIZATI							
061100-6000-35	-10	MATERIALS & SUPPLIES - GEAR UP							
061100-6000-35	-110	ESSER III-SUMM LEARN-MATERIALS							
061100-6000-35	-110	ESSER III - B&A - MATERIALS &							
061100-6000-35	-30	MATERIALS & SUPPLIES	2,291	2,292		876			
061100-6001-35	-10	MATERIALS & SUPPLIES-ISAEP							
061100-6020-35	-10	TEXTBOOKS-GENERAL EDUC-SECONDA			150,000		150,000	150,000	150,000
061100-6020-35	-20	TEXTBOOKS-SPECIAL ED-SECONDARY							
061100-6020-35	-30	TEXTBOOKS-CTE-SECONDARY			5,000		5,000	5,000	5,000
061100-6020-35	-40	GIFTED TEXTBOOKS							
061100-6030-35	-10	INSTRUCTIONAL MATERIALS - SEC							
061100-6030-35	-10	INSTRUCTIONAL MAT. - SEC - TIT							
061100-6030-35	-10	INSTRUC. MATERIALS - SEC -TITL							
061100-6030-35	-10	INSTRUCTIONAL SUPP - TITLE IC							
061100-6030-35	-20	INSTRUCT MATERIALS - SPEC ED -		242					
061100-6030-35	-30	INSTRUCTIONAL MAT - CTE - SEC							
061100-6030-35	-40	INSTRUCTIONAL MATERIAL-SPEC ED							
061100-6030-35	-60	INSTRUCT MATERIALS - MATH -TIT							
061100-6031-35	-10	INSTRUCTIONAL SUPP-GEN ED-SECO			142,000		142,000	142,000	142,000
061100-6031-35	-10	MATERIALS							
061100-6031-35	-20	MILD DISB.(SPEECH,SLD,ED,ID,OH		112	1,000	410	1,000	1,000	1,000

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
* CLASSROOM INSTRUCTION *										
061100-6058-36	-20	M&S-MULTI DISAB.-SPEC ED-WHS	933	2,700		2,091				
061100-6059-36	-20	M&S-DEV DELAY-SPEC ED-WHS								
061100-6060-36	-20	M&S-AUTISM-SPEC ED-WHS								
061100-6067-36	-40	MATERIALS-GIFTED ED-WHS				29				
061100-6068-36	-40	FUTURE PROBLEM SOLVERS TEAM RE								
--SUB TOTAL--		150,234	98,069	66,000	46,390		72,000	72,000	72,000	
061100-6000-92	-80	MATERIALS PRE-K REGULAR	352	2,789		1,406				
061100-6030-92	-60	INSTRUCTIONAL MATERIALS - SUMM								
061100-6030-92	-80	INSTRUCTIONAL MATERIALS ECSE	47	352		451				
061100-6030-92	-80	INSTRUCTIONAL MATERIALS VPI								
061100-6030-92	-80	SNACKS PRE-K								
061100-6031-92	-60	SUMMER SCHOOL COPLE		344						
061100-6031-92	-80	INSTRUCTIONAL SUPP-PRE-K GEN E		586	2,000	1,589	3,000	3,000	3,000	
061100-6032-92	-80	INSTRUCT SUPP. PRE-K SPEC ED-C				1,101				
061100-6034-92	-80	SNACKS COPLE	10,807	8,032		3,985				
061100-6058-92	-60	SNACKS MULIPLE DISABILITY SUMM								
--SUB TOTAL--		11,206	12,103	2,000	8,532		3,000	3,000	3,000	
061100-6000-93	-80	MATERIALS PRE-K REGULAR	3,724	3,292		534				
061100-6030-93	-60	INSTRUCTION MAT. SUMMER SCHOOL								
061100-6030-93	-80	INSTRUCTIONAL MATERIALS PRE-K	149	521		220				
061100-6030-93	-80	INSTRUCTIONAL MATERIALS - VPI								
061100-6031-93	-60	SUMMER SCHOOL WD								
061100-6031-93	-80	INSTRUCTIONAL SUPP.-GEN ED-PRE		1,994	2,000		3,000	3,000	3,000	
061100-6032-93	-80	INSTRUCTIONAL MAT.-SPEC ED PRE								
061100-6034-93	-80	SNACKS WD	4,430	4,584		2,461				
--SUB TOTAL--		8,303	10,391	2,000	3,215		3,000	3,000	3,000	
061100-6030-94	-60	INSTRUCTIONAL MATERIALS - SUMM								
061100-6031-94	-60	SUMMER SCHOOL MMS								
061100-6058-94	-60	MULTIDISABILITIES SNACKS SUMMER								
061100-6000-95	-80	SNACKS								
061100-6030-95	-80	INSTRUCTIONAL MATERIALS - ECSE	85	350	2,000					
061100-6030-95	-80	INSTRUCTIONAL MATERIALS - VPI								
061100-6031-95	-60	MATERIALS SUMMER SCHOOL					8,000	8,000	8,000	
061100-6031-95	-61	NON REMEDIAL INSTRUCTIONAL SUP								
061100-6031-95	-61	ixl materials summer camp								
061100-6031-95	-70	INSTRUCTIONAL MATERIALS								
061100-6031-95	-80	INSTRUCTIONAL MAT.-PRE K	1,425		20,000		20,000	20,000	20,000	
061100-6032-95	-60	INSTRUCT. MATERIALS CHALLENGE								
061100-6032-95	-60	non remedial materials ixl cam								
061100-6032-95	-80	INSTRUCTIONAL MAT.-PRE-K SPEC.					2,000	2,000	2,000	
061100-6034-95	-80	SNACKS			10,000		10,000	10,000	10,000	
061100-6035-95	-80	TITLE I PRE-K MATERIALS								
--SUB TOTAL--		1,510	350	32,000			40,000	40,000	40,000	

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 110	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Department Request	Year ---- County Admin Recommends	----- Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* CLASSROOM INSTRUCTION *									
061100-6031-96	-60 SUMMER SCHOOL WHS								
061100-6058-96	-60 MULTIDISABILITIES SUMMERSCHOOL								
061100-7000-25	-20 PAYMENT TO REGIONAL SPECIAL ED								
061100-7000-35	-10 TUITION PAYMENT-REG ALT ED PRO	25,000	25,000	25,500	28,510		30,000	30,000	30,000
061100-7000-35	-30 TUITION PAYMENT NN TECH CENTER	371,098	389,326	401,257	337,826		427,249	427,249	427,249
061100-7000-35	-30 PAYMENT JOINT CENTER								
061100-7000-35	-40 TUITION PAYMENT GOVERNOR'S SCH	73,140	72,002	81,232	90,287		81,232	81,232	81,232
	--SUB TOTAL--	<u>469,238</u>	<u>486,328</u>	<u>507,989</u>	<u>456,623</u>		<u>538,481</u>	<u>538,481</u>	<u>538,481</u>
061100-7010-95	-70 TUITION-REGIONAL ADULT EDUCATI	5,578	5,983	7,238	5,983		7,238	7,238	7,238
	--SUB TOTAL--	<u>5,578</u>	<u>5,983</u>	<u>7,238</u>	<u>5,983</u>		<u>7,238</u>	<u>7,238</u>	<u>7,238</u>
061100-8000-25	-10 CAPITAL OUTLAY			15,000			15,000	15,000	15,000
061100-8100-25	-10 EQUIPMENT REPLACEMENT								
061100-8202-25	-10 EQUIPMENT								
061100-8202-25	-20 EQUIPMENT								
	--SUB TOTAL--			<u>15,000</u>			<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
061100-8000-35	-30 NON CAPITALIZED EQ - CARL PERK								
061100-8100-35	-10 EQUIPMENT REPLACEMENT								
061100-8200-35	-30 CAPITAL OUTLAY ADDITION				12,155				
061100-8201-35	-10 EQUIPMENT								
	--SUB TOTAL--				<u>12,155</u>				
061100-8100-36	-10 EQUIPMENT REPLACEMENT								
061100-8110-36	-10 FURNITURE/FIXTURES-NEW HIGH SC								
061100-8202-36	-30 EQUIPMENT	7,700							
	--SUB TOTAL--	<u>7,700</u>							
061100-9999	INSTRUCTION CATEGORY								
061100-9000-25	-10 RESERVE ACCOUNT K-12 FOR 2% RA								
061100-9000-25	-10 PARENTAL INVOLVEMENT TITLE I								
061100-9000-35	-10 RESERVED FUND								
061100-9000-35	-10 PARENTAL INVOLVEMENT TITLE VI								
	--TOTAL DEPARTMENT--	<u>13,109,751</u>	<u>15,664,227</u>	<u>17,014,090</u>	<u>12,287,595</u>		<u>17,621,420</u>	<u>17,621,420</u>	<u>17,621,420</u>
061200	* GUIDANCE SERVICES *								
061200-1120-22	-10 CES GUIDANCE COUNSELOR								
061200-1121-22	-10 CES GUIDANCE COUNSELOR	49,467	33,601	64,554	36,341		79,907	79,907	79,907
	--SUB TOTAL--	<u>49,467</u>	<u>33,601</u>	<u>64,554</u>	<u>36,341</u>		<u>79,907</u>	<u>79,907</u>	<u>79,907</u>
061200-1120-23	-10 WDES GUIDANCE COUNSELOR								
061200-1121-23	-10 WE GUIDANCE COUNSELOR	62,549	67,303	70,287	58,572		73,350	73,350	73,350
061200-1620-23	-10 SUPPLEMENT GUIDANCE WD								
	--SUB TOTAL--	<u>62,549</u>	<u>67,303</u>	<u>70,287</u>	<u>58,572</u>		<u>73,350</u>	<u>73,350</u>	<u>73,350</u>
061200	-25 **GUIDANCE SERVICES-DIV. WD**								

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 111	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Department Request	Year ---- County Admin Recommends	----- Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* GUIDANCE SERVICES *									
061200-1110-25	-20 ADMINISTRATIVE SALARY (EIS)								
061200-1121-25	-10 GUIDANCE SALARIES								
061200-1122-25	-10 BASIC AIDE ARRA GUIDANCE								
061200-1140-25	-10 GUIDANCE BEHAVIOR COACH-ELEM								
061200-1620-25	-10 SUPPLEMENTAL SALARIES								
061200-1620-25	-20 SUPPLEMENT SP ED								
061200-1660-25	-20 EMPLOYEE BONUS	2,000							
	--SUB TOTAL--	2,000							
061200-2100-22	-10 FICA-GUIDANCE-COPLE	3,752	2,537	4,939	2,645		6,113	6,113	6,113
061200-2210-22	-10 VRS-GUIDANCE-COPLE								
061200-2220-22	-10 VRS HYBRID	9,419	5,481	10,729	7,054		14,967	14,967	14,967
061200-2300-22	-10 HOSPITALIZATION-GUIDANCE-COPLE	7,813	4,576	10,476	6,984		10,476	10,476	10,476
061200-2400-22	-10 GLI-GUIDANCE-COPLE	759	442	866	553		943	943	943
061200-2510-22	-10 DISABILITY HYBRID	135	78	175	112		216	216	216
061200-2600-22	-10 UNEMPLOYMENT-GUIDANCE-COPLE			84			104	104	104
061200-2720-22	-10 WORKMAN COMP GUIDANCE COPLE								
061200-2750-22	-10 RETIRE HEALTH CARE-GUIDANCE-CO	686	399	782	567		967	967	967
061200-2800-22	-10 OTHER BENEFITS								
	--SUB TOTAL--	22,564	13,513	28,051	17,915		33,786	33,786	33,786
061200-2100-23	-10 FICA-GUIDANCE COUNSELOR-WD	4,751	5,112	5,377	4,446		5,612	5,612	5,612
061200-2210-23	-10 VRS-GUIDANCE COUNSELOR-WD								
061200-2220-23	-10 VRS HYBRID	10,396	11,094	11,682	11,143		13,739	13,739	13,739
061200-2300-23	-10 HOSPITALIZATION-GUID COUNS-WD	8,469	9,294	10,476	8,556		10,476	10,476	10,476
061200-2400-23	-10 GLI-GUIDANCE COUNSELOR-WD	838	895	942	754		866	866	866
061200-2510-23	-10 DISABILITY HYBRID	149	159	190	151		199	199	199
061200-2600-23	-10 UNEMPLOYMENT-GUIDANCE COUNS-WD			92			96	96	96
061200-2720-23	-10 WORKMAN COMP WD								
061200-2750-23	-10 RETIRE HEALTH CARE-GUID COUNS-	757	808	851	773		888	888	888
	--SUB TOTAL--	25,360	27,362	29,610	25,823		31,876	31,876	31,876
061200-2100-25	-10 FICA-GUIDANCE BEH COACH								
061200-2100-25	-20 FICA	153							
061200-2210-25	-10 VRS								
061200-2210-25	-20 VRS								
061200-2300-25	-10 HOSPITALIZATION								
061200-2300-25	-20 HOSPITALIZATION								
061200-2400-25	-10 GROUP LIFE								
061200-2400-25	-20 GROUP LIFE								
061200-2600-25	-10 UNEMPLOYMENT								
061200-2600-25	-20 UNEMPLOYMENT								
061200-2720-25	-10 WORKMAN'S COMP-GUIDANCE-ELEM								
061200-2720-25	-20 WORKMAN COMP								
061200-2750-25	-10 RETIREE HEALTH CARE CREDIT								
061200-2750-25	-20 RETIREE HEALTH CARE								
061200-5501-25	-10 TRAVEL-GUIDANCE-ELEM								
	--SUB TOTAL--	153							

4/29/2025 COUNTY OF WESTMORLAND			- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 112	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*										
			----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
* GUIDANCE SERVICES *										
061200-6000-22 -10	MATERIALS & SUPPLIES - GUIDANC			194		197				
061200-6013-22 -10	MATERIALS/SUPPLIES-GUIDANCE-CO	59			1,000	16		1,000	1,000	1,000
--SUB TOTAL--		59	194	1,000	213			1,000	1,000	1,000
061200-6000-23 -10 MATERIALS & SUPPLIES - GUIDANC				348						
061200-6013-23 -10	GUIDANCE MATERIALS & SUPPLIES-				1,000	155		1,000	1,000	1,000
--SUB TOTAL--			348	1,000	155			1,000	1,000	1,000
061200-6000-24 -10 MATERIALS & SUPPL - GUID - MMS										
061200-6013-24 -10	GUIDANCE MATERIALS & SUPP-MMS	467			500			500	500	500
--SUB TOTAL--		467		500				500	500	500
061200-6013-25 -10 MATERIALS				1,485						
--SUB TOTAL--			1,485							
061200-6000-34 -10 MATERIALS & SUPPLIES - GUIDANC										
061200-8202-25 -10	EQUIPMENT									
--TOTAL DEPARTMENT--		162,619	143,806	195,002	139,019			221,419	221,419	221,419
061210 * GUIDANCE SERVICES-SECONDARY										
061210 -000-000	**GEAR UP GUIDANCE**									
061210-1120-34 -10	SCHOOL COUNSELOR									
061210-1121-34 -10	MM GUIDANCE (SEC.)	66,191	70,904	74,403	62,002			77,656	77,656	77,656
--SUB TOTAL--		66,191	70,904	74,403	62,002			77,656	77,656	77,656
061210 -35 **GUIDANCE SERVICES-DIV. WIDE										
061210-1110-35 -10	PUBLIC RELATIONS/GEAR UP (.50)	44,220	47,315							
061210-1110-35 -20	ADMINISTRATIVE SALARY (EIS)									
061210-1110-35 -30	DIRECTOR OF CAREER & TECHNICAL	49,145	84,371	84,664						
061210-1120-35 -10	PUBLIC RELATIONS - GEAR UP ADV									
061210-1120-35 -30	DIRECTOR OR CAREER & TECH EDUC									
061210-1121-35 -10	GUIDANCE-ERIP									
061210-1122-35 -10	BASIC AIDE ARRA GUIDANCE									
061210-1130-35 -10	PUBLIC RELATIONS - GEAR UP ADV									
061210-1140-35 -10	GUIDANCE BEHAVIOR COACH									
061210-1520-35 -10	CLERICAL									
061210-1620-35 -10	SUPPLEMENTAL SALARIES									
061210-1620-35 -20	SUPPLMENT GUID SEC SP ED									
061210-1660-35 -20	EMPLOYEE BONUSES	3,000								
--SUB TOTAL--		96,365	131,686	84,664						
061210-1120-36 -10 GUIDANCE COUNSELORS										
061210-1121-36 -10	WHS GUIDANCE COUNSELOR	137,934	129,865	140,945	117,454			147,090	147,090	147,090
061210-1520-36 -10	WHS GUIDANCE CLERK	38,886	41,640	43,957	37,080			45,964	45,964	45,964
--SUB TOTAL--		176,820	171,505	184,902	154,534			193,054	193,054	193,054
061210-1620-95 -10 SUPPLEMENTS - GUIDANCE - GEAR										

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* GUIDANCE SERVICES-SECONDARY									
061210-2100-34	-10	FICA-GUIDANCE COUNS.-MMS-SEC	4,843	5,263	5,692	4,603	5,941	5,941	5,941
061210-2210-34	-10	VRS-GUIDANCE COUNS.-MMS SEC.							
061210-2220-34	-10	VRS BENEFITS HYBRID PLAN	11,091	11,743	12,366	11,246	14,545	14,545	14,545
061210-2300-34	-10	HOSPITALIZATION-GUIDANCE C-MMS	8,338	9,294	10,476	8,556	10,476	10,476	10,476
061210-2400-34	-10	GLI-GUIDANCE COUNS.-MMS SEC.	887	947	997	791	917	917	917
061210-2510-34	-10	DISABILITY HYBRID PLAN	158	168	201	160	210	210	210
061210-2600-34	-10	UNEMPLOYMENT-GUIDANCE C.-MMS S			97		101	101	101
061210-2720-34	-10	WORKMAN COMP MMS							
061210-2750-34	-10	RETIREE HLTH CARE-GUIDANCE-MMS	801	855	901	812	940	940	940
--SUB TOTAL--		26,118	28,270	30,730	26,168		33,130	33,130	33,130
061210-2100-35	-10	FICA PUBLIC RELATIONS/GEAR UP	3,398	3,637					
061210-2100-35	-20	FICA	230						
061210-2100-35	-30	FICA CAREER & TECHNICAL	9,532	17,552	6,477				
061210-2210-35	-10	VRS	7,349	7,864					
061210-2210-35	-20	VRS							
061210-2220-35	-30	VRS HYBRID CTE	1,165	2,223	14,072				
061210-2300-35	-10	HOSPITALIZATION-GUIDANCE ERIP	4,235	4,647					
061210-2300-35	-20	HEALTH INSURANCE(INTERVENTION							
061210-2300-35	-30	HEALTH INSURANCE CTE	4,950	9,294	10,475				
061210-2400-35	-10	GLI-GUIDANCE	593	634					
061210-2400-35	-20	GROUP LIFE							
061210-2400-35	-30	GROUP LIFE (DIRECTOR OF CTE)	560	1,075	1,135				
061210-2510-35	-30	HYBRID DISABILITY (DIRECTOR OF	17						
061210-2600-35	-10	UNEMPLOYMENT-GUIDANCE							
061210-2600-35	-20	UNEMPLOYMENT							
061210-2600-35	-30	UNEMPLOYMENT (DIRECTOR OF CTE)			111				
061210-2720-35	-10	WORKMAN COMP							
061210-2720-35	-20	WORKMAN COMP							
061210-2750-35	-10	RETIREE HEALTH CARE-GUIDANCE	535	573					
061210-2750-35	-20	RETIREE HEALTH							
061210-2750-35	-30	RETIREE HEALTH CARE(DIRECTOR O	506	971	1,025				
--SUB TOTAL--		33,070	48,470	33,295					
061210-2100-36	-10	FICA-GUIDANCE-WHS	13,288	12,825	14,145	11,487	14,770	14,770	14,770
061210-2210-36	-10	VRS-GUIDANCE-WHS	19,699	6,921	7,306	5,205	18,999	18,999	18,999
061210-2220-36	-10	VRS HYBRID	9,555	10,195	10,882	10,380	12,796	12,796	12,796
061210-2300-36	-10	HOSPITALIZATION-GUIDANCE-WHS	16,939	9,294	20,951	8,556	20,952	20,952	20,952
061210-2400-36	-10	GLI-GUIDANCE-WHS	2,369	1,391	2,478	1,135	2,279	2,279	2,279
061210-2510-36	-10	DISABILITY HYBRID	139	148	177	141	185	185	185
061210-2600-36	-10	UNEMPLOYMENT-GUIDANCE-WHS			241		252	252	252
061210-2720-36	-10	WORKMAN COMP GUIDANCE WHS							
061210-2750-36	-10	RETIREE HEALTH CARE-GUIDANCE-W	2,140	1,256	2,238	1,163	2,337	2,337	2,337
061210-2800-36	-10	OTHER BENEFITS							
--SUB TOTAL--		64,129	42,030	58,418	38,067		72,570	72,570	72,570
061210-2100-95	-10	FICA - GUIDANCE - GEAR UP							

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
* GUIDANCE SERVICES-SECONDARY									
061210-3000-35	-10	PURCHASED SERVICES							
061210-3000-36	-10	PURCHASED SERVICE GUIDANCE							
061210-5501-35	-10	TRAVEL-GUIDANCE							
061210-5501-36	-10	GUIDANCE TRAVEL WHS							
061210-6000-34	-10	MATERIALS & SUPPLIES - GUIDANC							
061210-6013-34	-10	GUIDANCE MATERIALS-MMS SEC.	169	356	1,000		1,000	1,000	1,000
061210-6030-34	-10	MATERIAL & SUPPLIES GUIDANCE							
--SUB TOTAL--		169	356	1,000			1,000	1,000	1,000
061210-6013-35	-10	GUIDANCE MATERIALS	164	1,470					
--SUB TOTAL--		164	1,470						
061210-6000-36	-10	MATERIALS & SUPPLIES - GUIDANC	2,150	187	544				
061210-6013-36	-10	GUIDANCE MATERIALS-WHS	664	903	2,000		2,000	2,000	2,000
061210-6030-36	-10	MATERIALS & SUPPLIES - GUIDANC							
--SUB TOTAL--		2,814	1,090	2,000	544		2,000	2,000	2,000
--TOTAL DEPARTMENT--		465,840	495,781	469,412	281,315		379,410	379,410	379,410
061220		**SCHOOL SOCIAL WRK SERVICES**							
061220	-25	**SCHOOL SOCIAL WRK SERVICES**							
061220-0300-25	-20	PURCHASED SERVICE							
061220-1120-25	-10	INSTRUCTIONAL SALARIES	25,422	27,474	28,737	21,553	30,050	30,050	30,050
061220-1130-25	-20	OTHER PROF. SAL. AND WAGES.							
061220-1660-25	-10	EMPLOYEE BONUS	500						
--SUB TOTAL--		25,922	27,474	28,737	21,553		30,050	30,050	30,050
061220	-35	**SCHOOL SOCIAL WRK SERVICES**							
061220-1120-35	-10	INSTRUCTIONAL SALARIES	25,422	27,224	28,737	21,553	30,050	30,050	30,050
061220-1130-35	-20	OTHER PROF, SAL. AND WAGES							
061220-1660-35	-10	EMPLOYEE BONUS	500						
--SUB TOTAL--		25,922	27,224	28,737	21,553		30,050	30,050	30,050
061220-2100-25	-10	FICA	1,936	1,867	2,199	1,363	2,299	2,299	2,299
061220-2100-25	-20	FICA							
061220-2220-25	-10	VRS BENEFITS HYBRID PLAN	4,225	4,525	4,777	4,106	5,629	5,629	5,629
061220-2300-25	-10	HOSPITALIZATION	4,408	5,620	5,238	4,662	5,238	5,238	5,238
061220-2400-25	-10	GROUP LIFE	341	365	386	305	403	403	403
061220-2510-25	-10	DISABILITY HYBRID	61	65	78	62	82	82	82
061220-2600-25	-10	UNEMPLOYMENT			38		40	40	40
061220-2600-25	-20	UNEMPLOYMENT							
061220-2720-25	-10	WORKMAN COMP							
061220-2750-25	-10	RETIREE HEALTH CARE	308	329	348	313	364	364	364
--SUB TOTAL--		11,279	12,771	13,064	10,811		14,055	14,055	14,055
061220-2100-35	-10	FICA	1,936	1,850	2,199	1,363	2,299	2,299	2,299
061220-2100-35	-20	FICA							

FUND #-205 *SCHOOL OPERATING FUND EXP*

			----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
SCHOOL SOCIAL WRK SERVICES										
061220-2220-35	-10	VRS BENEFITS HYBRID PLAN	4,225	4,525	4,777	4,106		5,629	5,629	5,629
061220-2300-35	-10	HOSPITALIZATION	4,408	5,619	5,238	4,662		5,238	5,238	5,238
061220-2400-35	-10	GROUP LIFE	341	365	386	305		355	355	355
061220-2510-35	-10	DISABILITY INSURANCE HYBRID	61	65	78	62		82	82	82
061220-2600-35	-10	UNEMPLOYMENT			38			40	40	40
061220-2720-35	-10	WORKMAN COMP								
061220-2750-35	-10	RETIREE HEALTH CARE	308	329	348	313		364	364	364
--SUB TOTAL--			11,279	12,753	13,064	10,811		14,007	14,007	14,007
061220-3000-25	-20	PURCHASED SERVICES								
061220-3000-35	-20	PURCHASED SERVICES								
061220-5501-25	-10	SOCIAL SERVICES TRAVEL		668		849				
--SUB TOTAL--				668		849				
061220-5501-35	-10	SCHOOL SOCIAL WORKER TRAVEL SE								
--TOTAL DEPARTMENT--			74,402	80,890	83,602	65,577		88,162	88,162	88,162
061230	-25	**HOMEBOUND DIV WIDE**								
061230-1120-25	-10	DIV HOMEBOUND INSTRUCTOR - ELE	1,698		2,000	1,313		2,000	2,000	2,000
061230-1120-25	-20	DIV HOMEBOUND INSTRUCTOR ELEM		954	3,000	4,620		3,000	3,000	3,000
--SUB TOTAL--			1,698	954	5,000	5,933		5,000	5,000	5,000
061230	-35	**HOMEBOUND-DIV.WIDE**								
061230-1120-35	-10	DIV HOMEBOUND INSTRUCTOR - SEC	2,529	6,160	4,000	4,148		4,000	4,000	4,000
061230-1120-35	-20	HOMEBOUND INSTRUCTORS-SP. ED.	3,719	805	6,000	2,573		6,000	6,000	6,000
061230-1121-35	-10	ALTERNATIVE ED								
--SUB TOTAL--			6,248	6,965	10,000	6,721		10,000	10,000	10,000
061230-2100-25	-10	FICA-HOMEBOUND TEACHERS-ELEM	113		153	98		153	153	153
061230-2100-25	-20	FICA HOMEBOUND SP. ED		67	230	321		230	230	230
061230-2300-25	-10	HMP BENEFITS								
061230-2600-25	-10	UNEMPLOYMENT								
--SUB TOTAL--			113	67	383	419		383	383	383
061230-2100-35	-10	FICA BENEFITS	189	430	306	292		306	306	306
061230-2100-35	-20	FICA-SP. ED.	264	59	459	193		459	459	459
061230-2600-35	-10	UNEMPLOYMENT								
--SUB TOTAL--			453	489	765	485		765	765	765
061230-3000-25	-10	PURCHASED SERVICES								
061230-3000-35	-20	PURCHASED SERVICES-HOMEBOUND								
061230-5501-25	-10	TRAVEL-HOMEBOUND TEACHERS-ELEM								
061230-5501-25	-20	TRAVEL-HOMEBOUND SP ED TEACHER								
061230-5501-35	-10	HOMEBOUND TRAVEL								
061230-5501-35	-20	TRAVEL								
--TOTAL DEPARTMENT--			8,512	8,475	16,148	13,558		16,148	16,148	16,148

FUND #-205 *SCHOOL OPERATING FUND EXP*

			----- Prior	Years -----		---- Current	Year ----		-- FY/2026 Budget Year ----	
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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061299-2720-22	-10	WORKMAN COMP GUIDANCE COPLE								
061299-2720-23	-10	WORKMAN COMP GUIDANCE WD								
061310	-25	**IMPROVEMENT OF INSTRUCTION**								
061310-1100-25	-10	DIRECTOR OF ELEMENTARY INSTRUC				100,000		125,400	125,400	125,400
061310-1100-25	-20	DIRECTOR OF SPECIAL EDUCATION				39,306		48,955	48,955	48,955
061310-1121-25	-10	DIRECTOR OF STUDENT SERVICES				48,082		60,295	60,295	60,295
		--SUB TOTAL--				187,388		234,650	234,650	234,650
061310	-35	**IMPROVEMENT OF INSTRUCTION**								
061310-1100-35	-10	DIRECTOR OF SECONDARY INSTRUCT				96,083		120,175	120,175	120,175
061310-1100-35	-20	DIRECTOR OF SPECIAL EDUCATION				39,039		48,955	48,955	48,955
061310-1110-35	-30	CTE ADMINISTRATOR								
061310-1121-35	-10	DIRECTOR OF STUDENT SERVICES				48,082		60,295	60,295	60,295
061310-1620-35	-30	SUPPLEMENT CTE DW								
061310-1660-35	-30	EMPLOYEE BONUSES	1,000							
		--SUB TOTAL--	1,000			183,204		229,425	229,425	229,425
061310-1620-36	-30	SUPPLEMENT CTE								
061310-2100-25	-10	FICA				10,973		14,206	14,206	14,206
061310-2100-25	-20	FICA				2,937		3,746	3,746	3,746
061310-2210-25	-10	VRS				21,042		28,282	28,282	28,282
061310-2210-25	-20	VRS				5,547		7,456	7,456	7,456
061310-2300-25	-10	HOSPITALIZATION				12,834		15,714	15,714	15,714
061310-2300-25	-20	HOSPITALIZATION				4,278		5,238	5,238	5,238
061310-2400-25	-10	GROUP LIFE				1,747		2,192	2,192	2,192
061310-2400-25	-20	GROUP LIFE				461		578	578	578
061310-2600-25	-10	UNEMPLOYMENT						242	242	242
061310-2600-25	-20	UNEMPLOYMENT						64	64	64
061310-2750-25	-10	RETIREE HEALTH CREDIT				1,792		2,247	2,247	2,247
061310-2750-25	-20	RETIREE HEALTH CREDIT				472		593	593	593
		--SUB TOTAL--				62,083		80,558	80,558	80,558
061310-2100-35	-10	FICA				10,807		13,806	13,806	13,806
061310-2100-35	-20	FICA				2,937		3,746	3,746	3,746
061310-2100-35	-30	FICA								
061310-2210-35	-10	VRS				20,450		27,486	27,486	27,486
061310-2210-35	-20	VRS				5,547		7,456	7,456	7,456
061310-2210-35	-30	VRS								
061310-2220-35	-30	VRS HYBRID								
061310-2300-35	-10	HOSPITALIZATION				4,278		15,714	15,714	15,714
061310-2300-35	-20	HOSPITALIZATION				4,278		5,238	5,238	5,238
061310-2300-35	-30	HEALTH INSURANCE								
061310-2400-35	-10	GROUP LIFE				1,698		2,130	2,130	2,130
061310-2400-35	-20	GROUP LIFE				461		578	578	578
061310-2400-35	-30	GROUP LIFE								
061310-2510-35	-30	VRS HIRED AFTER JAN 1								
061310-2600-35	-10	UNEMPLOYMENT						235	235	235
061310-2600-35	-20	UNEMPLOYMENT						64	64	64

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
IMPROVEMENT OF INSTRUCTION									
061310-2600-35	-30	UNEMPLOYMENT							
061310-2720-35	-30	WORKMAN COMP							
061310-2750-35	-10	RETIREE HEALTH CREDIT			1,741		2,184	2,184	2,184
061310-2750-35	-20	RETIREE HEALTH CREDIT			472		593	593	593
061310-2750-35	-30	RETIREE HEALTH CARE CREDIT							
--SUB TOTAL--					52,669		79,230	79,230	79,230
061310-3000-25	-10	PURCHASED SERVICE-PROF. DEV							
061310-3000-35	-10	PURCHASED SERVICE- PROFESSIONA							
061310-5504-22	-10	STAFF DEVELOPMENT - COPLE	32,562	7,854	7,154				
061310-5504-22	-20	STAFF DEV. SP. ED COPLE	24						
061310-5504-22	-40	STAFF DEVELOPMENT GIFTED ED CO	14,668	161	266				
--SUB TOTAL--		47,254	8,015		7,420				
061310-5504-23	-10	STAFF DEVELOPMENT - WD	31,705	7,966	9,372				
061310-5504-23	-10	STAFF DEVELOPMENT TITLE IIA WD							
061310-5504-23	-20	STAFF DEV. SP ED WD	24						
061310-5504-23	-40	STAFF DEVELOPMENT GIFTED -WD	13,703	20					
--SUB TOTAL--		45,432	7,986		9,372				
061310-5504-24	-10	PROFESSIONAL DEVELOPMENT MMS-E	32,120	7,908	1,135				
061310-5504-24	-20	STAFF DEV SP ED MMS ELEM.	24						
061310-5504-24	-40	PROFESSIONAL DEVELOPMENT - GIF	14,766						
--SUB TOTAL--		46,910	7,908		1,135				
061310-5500-25	-10	PROFESSIONAL DEVELOPMENT - TRA							
061310-5500-25	-20	PROFESSIONAL DEVEL - SPEC ED -							
061310-5500-25	-40	PROFESSIONAL DEVELOP - GIFTED							
061310-5504-25	-10	PROF DEVELOPMENT-GEN ED-ELEM	13,481	2,071	40,000	6,584	80,000	80,000	80,000
061310-5504-25	-10	STAFF DEVELOPMENT TITLE III							
061310-5504-25	-10	TRAVEL CHAPTER I							
061310-5504-25	-10	STAFF DEVELOPMENT TITLE II A							
061310-5504-25	-10	STAFF DEVELOPMENT TITLE II							
061310-5504-25	-20	PROF DEVELOPMENT-SPEC ED-ELEM	13,481	124	2,500	746	5,000	5,000	5,000
061310-5504-25	-40	PROF DEVELOPMENT-GIFTED ED-ELE	13,878	203	2,000	272	2,000	2,000	2,000
--SUB TOTAL--		40,840	2,398	44,500	7,602		87,000	87,000	87,000
061310-5504-34	-10	STAFF DEVELOPMENT MMS SECONDAR	218	5,997	5,103				
061310-5504-34	-20	STAFF DEVELOPMENT SP ED MMS SE	24						
061310-5504-34	-30	STAFF DEVELOPMENT CTE MMS	24	220	21				
--SUB TOTAL--		266	6,217		5,124				
061310-5500-35	-10	PROFESSIONAL DEVELOP - TRAVEL							
061310-5500-35	-20	PROFESS DEVELOP - TRAVEL - SPE							
061310-5500-35	-30	PROF. DEVELOP. - TRAVEL - CTE							
061310-5500-35	-40	PROF. DEVELOP. TRAVEL - GIFTED							
061310-5504-35	-10	TEACHERS CONFERENCES AND STAFF	13,481	552	35,000	6,068	70,000	70,000	70,000

			----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
IMPROVEMENT OF INSTRUCTION										
061310-5504-35	-10	STAFF DEVELOPMENT TITLE III								
061310-5504-35	-10	STAFF DEVELOPMENT TITLE III								
061310-5504-35	-10	STAFF DEVELOPMENT TITLE I								
061310-5504-35	-10	STAFF DEVELOPMENT TITLE VI B								
061310-5504-35	-20	TEACHERS CONFERENCES AND STAFF	13,481		3,000	496		6,000	6,000	6,000
061310-5504-35	-30	TEACHERS CONFERENCES AND STAFF	13,481		2,500			5,000	5,000	5,000
061310-5504-35	-40	TEACHERS CONFERENCES AND STAFF	13,481	203	2,500	132		5,000	5,000	5,000
--SUB TOTAL--			53,924	755	43,000	6,696		86,000	86,000	86,000
061310-5504-36	-10	STAFF DEVELOPMENT WHS	35,077	22,021		8,547				
061310-5504-36	-20	STAFF DEV SP ED WHS	14,181	121		1,625				
061310-5504-36	-30	STAFF DEVELOPMENT WHS CTE	14,459	172						
--SUB TOTAL--			63,717	22,314		10,172				
061310-5504-92	-80	STAFF DEVELOPMENT PRE-K				523				
061310-5505-92	-80	STAFF DEVELOPMENT PRE-K SP ED								
--SUB TOTAL--						523				
061310-5504-93	-80	STAFF DEVELOPMENT PRE-K WD		248		416				
061310-5505-93	-80	PRE-K SPECIAL EDUCATION WD								
--SUB TOTAL--				248		416				
061310-5504-95	-80	STAFF DEVELOPMENT PRE-K DW								
061310-6000-35	-30	MATERIALS/SUPPLIES CTE DIRECTO								
--TOTAL DEPARTMENT--			299,343	55,841	87,500	533,804		796,863	796,863	796,863
061320		**LIBRARIAN**								
061320-1122-22	-10	LIBRARIAN SALARIES & WAGES								
061320-1124-22	-10	CES LIBRARIAN	68,434	71,271	75,055	56,291		78,338	78,338	78,338
061320-1660-22	-10	EMPLOYEE BONUS	1,000							
--SUB TOTAL--			69,434	71,271	75,055	56,291		78,338	78,338	78,338
061320-1122-23	-10	LIBRARIAN SALARIES & WAGES								
061320-1124-23	-10	WD LIBRARIAN	73,458	78,782	82,520	61,890		86,109	86,109	86,109
061320-1660-23	-10	EMPLOYEE BONUS	1,000							
--SUB TOTAL--			74,458	78,782	82,520	61,890		86,109	86,109	86,109
061320-1660-24	-10	EMPLOYEE BONUS	1,000							
--SUB TOTAL--			1,000							
061320	-25	**LIBRARIAN-DIV. WD**								
061320-1120-25	-10	HOMEBOUND INSTRUCTORS - ELEM								
061320-1120-25	-20	HOMEBOUND INSTRUCTORS - SPEC E								
061320-1124-25	-10	LIBRARIAN SALARIES								
061320-1125-25	-10	BASIC AIDE ARRA LIBRARIAN								
061320-1620-25	-10	SUPPLEMENTAL SALARIES								
061320-1122-34	-10	LIBRARIAN SALARIES & WAGES								

			----- Prior	Years -----		----- Current	Year -----		-- FY/2026 Budget Year ----	
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
LIBRARIAN										
061320-1124-34	-10	MM LIBRARIAN (SEC.)	79,784	50,541	53,351	42,413		58,987	58,987	58,987
--SUB TOTAL--			<u>79,784</u>	<u>50,541</u>	<u>53,351</u>	<u>42,413</u>		<u>58,987</u>	<u>58,987</u>	<u>58,987</u>
061320	-35	**LIBRARIAN-DIV. WD.**								
061320-1124-35	-10	LIBRARIAN SALARY-ERIP								
061320-1125-35	-10	BASIC AIDE ARRA LIBRARIAN								
061320-1620-35	-10	SUPPLEMENTAL								
061320-1122-36	-10	LIBRARIAN SALARIES & WAGES								
061320-1124-36	-10	WHS LIBRARIAN	61,703	66,074	69,747	52,310		72,933	72,933	72,933
061320-1660-36	-10	EMPLOYEE BONUS	1,000							
--SUB TOTAL--			<u>62,703</u>	<u>66,074</u>	<u>69,747</u>	<u>52,310</u>		<u>72,933</u>	<u>72,933</u>	<u>72,933</u>
061320-2100-22	-10	FICA-LIBRARIAN-COPLE	4,142	3,902	5,742	2,951		5,993	5,993	5,993
061320-2210-22	-10	VRS-LIBRARIAN-COPLE	11,097	11,845	12,475	9,599		11,931	11,931	11,931
061320-2300-22	-10	HOSPITALIZATION-LIBRARIAN- COP	11,094	13,111	14,665	10,877		14,665	14,665	14,665
061320-2400-22	-10	GLI-LIBRARIAN-COPLE	895	955	1,006	797		925	925	925
061320-2600-22	-10	UNEMPLOYMENT-LIBRARIAN-COPLE			98			102	102	102
061320-2720-22	-10	WORKMAN COMP COPLE								
061320-2750-22	-10	RETIREE HEALTH CARE-LIBRARIAN-	808	862	909	817		948	948	948
--SUB TOTAL--			<u>28,036</u>	<u>30,675</u>	<u>34,895</u>	<u>25,041</u>		<u>34,564</u>	<u>34,564</u>	<u>34,564</u>
061320-2100-23	-10	FICA-LIBRARIAN-WD	5,499	5,846	6,313	4,599		6,588	6,588	6,588
061320-2210-23	-10	VRS-LIBRARIAN-WD	12,209	13,027	13,715	10,553		13,115	13,115	13,115
061320-2300-23	-10	HOSPITALIZATION-LIBRARIAN-WD	8,529	9,364	10,476	7,770		10,476	10,476	10,476
061320-2400-23	-10	GLI-LIBRARIAN-WD	984	1,050	1,106	876		1,017	1,017	1,017
061320-2600-23	-10	UNEMPLOYMENT-LIBRARIAN-WD			108			112	112	112
061320-2720-23	-10	WORKMAN COMP LIBRARIAN WD								
061320-2750-23	-10	RETIRE HEALTH CARE-LIBRARIAN-W	889	948	999	899		1,042	1,042	1,042
--SUB TOTAL--			<u>28,110</u>	<u>30,235</u>	<u>32,717</u>	<u>24,697</u>		<u>32,350</u>	<u>32,350</u>	<u>32,350</u>
061320-2100-24	-10	FICA	77							
--SUB TOTAL--			<u>77</u>							
061320-2100-25	-10	FICA								
061320-2100-25	-20	FICA - SPEC ED								
061320-2210-25	-10	VRS								
061320-2300-25	-10	HOSPITALIZATION								
061320-2400-25	-10	GROUP LIFE								
061320-2600-25	-10	UNEMPLOYMENT								
061320-2720-25	-10	WORKMAN'S COMP-LIBRARIAN-ELEM								
061320-2750-25	-10	RETIREE HEALTH CARE CREDIT								
061320-2100-34	-10	FICA-LIBRARIAN-MM SEC	5,281	3,828	4,082	3,212		4,513	4,513	4,513
061320-2210-34	-10	VRS-LIBRARIAN-MMS SEC.								
061320-2220-34	-10	VRS BENIFITS HYBRID PLAN	12,733	8,400	8,867	7,869		11,049	11,049	11,049
061320-2300-34	-10	HOSPITALIZATION-LIBRARIAN-MMS	10,235	9,364	10,476	7,770		10,476	10,476	10,476
061320-2400-34	-10	GLI-LIBRARIAN-MMS SEC.	1,027	677	715	601		697	697	697
061320-2510-34	-10	DISABILITY HYBRID PLAN	182	120	145	135		160	160	160

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----	
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends
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LIBRARIAN								
061320-2600-34	-10 UNEMPLOYMENT-LIBRARIAN-MMS SEC			70			77	77
061320-2720-34	-10 WORKMAN COMP LIBARIAN MMS							
061320-2750-34	-10 RETIREE HLTH CARE-LIBRARIAN-MM	927	612	646	616		714	714
--SUB TOTAL--		30,385	23,001	25,001	20,203		27,686	27,686
061320-2100-35	-10 FICA-LIBRARIAN-ERIP							
061320-2210-35	-10 VRS-LIBRARIAN							
061320-2300-35	-10 HOSPITALIZATION-LIBRARIAN-ERIP							
061320-2400-35	-10 GLI-LIBRARIAN							
061320-2600-35	-10 UNEMPLOYMENT-LIBRARIAN-ERIP							
061320-2720-35	-10 WORKMAN'S COMP-LIBRARIAN-ERIP							
061320-2750-35	-10 RETIREE HEALTH CARE CREDIT							
061320-2100-36	-10 FICA-LIBRARIAN-WHS	4,772	5,037	5,336	3,991		5,580	5,580
061320-2210-36	-10 VRS-LIBRARIAN-WHS							
061320-2220-36	-10 VRS HYBRID PLAN	10,255	10,981	11,592	10,097		13,661	13,661
061320-2300-36	-10 HOSPITALIZATION-LIBRARIAN-WHS	8,529	9,364	10,476	7,770		10,476	10,476
061320-2400-36	-10 GLI-LIBRARIAN-WHS	827	885	935	741		861	861
061320-2510-36	-10 VLDP DISABILITY	147	157	189	166		197	197
061320-2600-36	-10 UNEMPLOYMENT-LIBRARIAN-WHS			91			95	95
061320-2720-36	-10 WORKMAN COMP LIBRARIAN WHS							
061320-2750-36	-10 RETIREE HEALTH CARE-LIBRARIAN-	747	800	844	760		883	883
--SUB TOTAL--		25,277	27,224	29,463	23,525		31,753	31,753
061320-3000-22	-10 PURCHASED SERVICE LIBRARY COPL							
061320-3000-23	-10 PURCHASED SERVICE LIBRARY WASH							
061320-3000-24	-10 PURCHASED SERVICE LIBRARY MMS							
061320-3000-25	-10 PURCHASED SERVICES-LIBRARY							
061320-3000-34	-10 PURCHASED SERVICE LIBRARY MMS							
061320-3000-36	-10 PURCHASED SERVICE LIBRARY WHS							
061320-5501-25	-10 TRAVEL-LIBRARIAN-ELEM							
061320-5501-35	-10 TRAVEL-LIBRARIAN-ERIP							
061320-6013-22	-10 LIBRARY BOOKS & SUPPLIES-COPLE	177		2,000			4,000	4,000
061320-6030-22	-10 LIBRARY BOOKS							
--SUB TOTAL--		177		2,000			4,000	4,000
061320-6013-23	-10 LIBRARY BOOKS & SUPPLIES-WD	2,111	2,487	2,000	1,980		4,000	4,000
061320-6030-23	-10 LIBRARY BOOKS							
--SUB TOTAL--		2,111	2,487	2,000	1,980		4,000	4,000
061320-6013-24	-10 LIBRARY BOOKS & SUPPLIES-MMS E	456		2,000			4,000	4,000
061320-6030-24	-10 LIBRARY BOOKS		2,415					
--SUB TOTAL--		456	2,415	2,000			4,000	4,000
061320-6013-25	-10 LIBRARY BOOKS AND MATERIALS							
061320-6000-34	-10 LIBRARY MATERIAL AND SUPPLIES							
061320-6013-34	-10 LIBRARY BOOKS & SUPPLIES-MMS S			3,000	195		3,000	3,000
061320-6030-34	-10 LIBRARY BOOKS		200		2,100			
--SUB TOTAL--			200	3,000	2,295		3,000	3,000

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		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
OFFICE OF THE PRINCIPAL										
061410-1126-35	-10	PRINCIPAL SALARIES								
061410-1127-35	-10	ERIP ASST. PRINCIPAL								
061410-1127-35	-10	ASSISTANT PRINCIPAL ARRA								
061410-1128-35	-10	ASSISTANT PRINCIPAL ARRA								
061410-1150-35	-10	SUBSTITUTE CLERKS								
061410-1620-35	-10	SUPPLEMENTAL SALARIES-OFFICE O								
061410-1620-35	-10	ESSER III-UL SUPPLEMENTAL SAL								
061410-1126-36	-10	WHS PRINCIPAL	109,041	144,791	104,445	100,000	125,400	125,400	125,400	
061410-1127-36	-10	WHS ASST. PRINCIPAL	87,488	169,500	146,650	146,917	183,920	183,920	183,920	
061410-1150-36	-10	WHS CLERICAL	59,970	63,246	66,763	56,056	69,812	69,812	69,812	
061410-1151-36	-10	PART TIME CLERICAL		3,142	16,760	6,034	17,510	17,510	17,510	
061410-1660-36	-10	EMPLOYEES BONUSES	5,000	3,000						
--SUB TOTAL--		<u>261,499</u>	<u>383,679</u>	<u>334,618</u>	<u>309,007</u>		<u>396,642</u>	<u>396,642</u>	<u>396,642</u>	
061410-1620-95	-110	ESSER III - B&A - SUPP SAL & W		2,538						
--SUB TOTAL--			<u>2,538</u>							
061410-2100-22	-10	FICA-OFFICE OF PRINCIPAL-COPLE	16,164	17,914	17,213	14,722	19,925	19,925	19,925	
061410-2210-22	-10	VRS-OFFICE OF PRINCIPAL-COPLE	27,607	30,740	25,894	21,315	28,649	28,649	28,649	
061410-2220-22	-10	VRS HYBRID	5,247	5,618	5,931	4,821	6,990	6,990	6,990	
061410-2300-22	-10	HOSPITALIZATION-OFF.OF PRINC.-	20,327	22,306	14,665	20,534	25,141	25,141	25,141	
061410-2400-22	-10	GLI-OFFICE OF PRINCIPAL-COPLE	2,649	2,931	2,566	2,121	2,662	2,662	2,662	
061410-2510-22	-10	VLDP HYBRID	75	81	97	71	101	101	101	
061410-2600-22	-10	UNEMPLOYMENT-OFFICE OF PRINC-C			249		294	294	294	
061410-2720-22	-10	WORKMAN COMP COPLE								
061410-2750-22	-10	RETIREE HEALTH CARE-PRINC OFF-	2,392	2,647	2,317	2,175	2,729	2,729	2,729	
061410-2800-22	-10	OTHER BENEFITS (SICK LEAVE AND								
--SUB TOTAL--		<u>74,461</u>	<u>82,237</u>	<u>68,932</u>	<u>65,759</u>		<u>86,491</u>	<u>86,491</u>	<u>86,491</u>	
061410-2100-23	-10	FICA-OFFICE OF PRINCIPAL-WD	15,851	17,323	19,843	15,030	20,800	20,800	20,800	
061410-2210-23	-10	VRS-OFFICE OF PRINCIPAL-WD	15,124	16,183	17,073	22,854	30,718	30,718	30,718	
061410-2220-23	-10	VRS BENEFITS HYBRID PLAN	17,583	19,297	20,466	3,502	6,586	6,586	6,586	
061410-2300-23	-10	HOSPITALIZATION-OFF OF PRINCIP	29,572	33,461	37,711	18,824	33,523	33,523	33,523	
061410-2400-23	-10	GLI-OFFICE OF PRINCIPAL-WD	2,644	2,869	3,027	2,168	2,796	2,796	2,796	
061410-2510-23	-10	VLDP HYBRID	253	278	333	55	95	95	95	
061410-2600-23	-10	UNEMPLOYMENT-OFF OF PRINCIPAL-			294		309	309	309	
061410-2720-23	-10	WORKMAN COMP WD								
061410-2750-23	-10	RETIREE HEALTH CARE-PRINC OFF-	2,388	2,590	2,733	2,223	2,868	2,868	2,868	
061410-2800-23	-10	VACATION/SICK LEAVE PAY OUT								
--SUB TOTAL--		<u>83,415</u>	<u>92,001</u>	<u>101,480</u>	<u>64,656</u>		<u>97,695</u>	<u>97,695</u>	<u>97,695</u>	
061410-2100-24	-10	OFFICE OF THE PRINCIPAL - FICA	230	153						
--SUB TOTAL--		<u>230</u>	<u>153</u>							
061410-2100-25	-10	FICA								
061410-2100-25	-10	ESSER III - UL - FICA								
061410-2210-25	-10	VRS								

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
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OFFICE OF THE PRINCIPAL										
061410-2300-25	-10	HOSPITALIZATION								
061410-2400-25	-10	GROUP LIFE								
061410-2600-25	-10	UNEMPLOYMENT								
061410-2720-25	-10	WORKMAN'S COMP-OFFICE OF PRINC								
061410-2750-25	-10	RETIREE HEALTH CARE CREDIT								
061410-2100-34	-10	FICA-OFFICE OF PRINCIPAL-MM SE	14,072	15,835	18,543	14,653		19,845	19,845	19,845
061410-2210-34	-10	VRS-OFFICE OF PRINCIPAL-MMS SE	26,093	26,516	29,289	25,421		28,049	28,049	28,049
061410-2220-34	-10	VRS HYBRID PLAN	3,599	4,710	5,425			7,530	7,530	7,530
061410-2300-34	-10	HOSPITALIZATION-OFF OF PRINC-M	20,327	19,117	23,046	27,380		23,047	23,047	23,047
061410-2400-34	-10	GLI-OFFICE OF PRINCIPAL-MM SEC	2,394	2,518	2,799	2,111		2,649	2,649	2,649
061410-2510-34	-10	DISABILITY HYBRID PLAN	52	67	89			109	109	109
061410-2600-34	-10	UNEMPLOYMENT-OFF OF PRINC-MM S			272			293	293	293
061410-2720-34	-10	WORKMAN COMP MMS								
061410-2750-34	-10	RETIREE HLTH CARE-OFF OF PRINC	2,162	2,273	2,528	2,165		2,716	2,716	2,716
061410-2800-34	-10	VACATION/SICK LEAVE PAY								
--SUB TOTAL--		<u>68,699</u>	<u>71,036</u>	<u>81,991</u>	<u>71,730</u>			<u>84,238</u>	<u>84,238</u>	<u>84,238</u>
061410-2100-35	-10	FICA-ERIP								
061410-2100-35	-10	ESSER III-UL - FICA								
061410-2210-35	-10	VRS								
061410-2300-35	-10	HOSPITALIZATION-ERIP								
061410-2400-35	-10	GLI-ERIP								
061410-2600-35	-10	UNEMPLOYMENT-ERIP								
061410-2720-35	-10	WORKMAN'S COMP-ERIP								
061410-2750-35	-10	RETIREE HEALTH CARE-ERIP								
061410-2100-36	-10	FICA-WHS	19,271	28,379	25,599	22,015		30,345	30,345	30,345
061410-2210-36	-10	VRS-WHS	32,663	47,404	41,732	35,051		47,111	47,111	47,111
061410-2220-36	-10	VRS BENIFITS HYBRID PLAN	9,816	10,511	11,097	9,196		13,076	13,076	13,076
061410-2300-36	-10	HOSPITALIZATION WHS	33,878	46,470	52,377	46,203		56,567	56,567	56,567
061410-2400-36	-10	GLI-WHS	3,425	4,670	4,260	3,567		4,475	4,475	4,475
061410-2510-36	-10	VLDP HYBRID	141	150	181	132		189	189	189
061410-2600-36	-10	UNEMPLOYMENT-WHS			414			495	495	495
061410-2720-36	-10	WORKMAN COMP WHS								
061410-2750-36	-10	RETIREE HEALTH CARE-WHS	3,093	4,217	3,847	3,658		4,589	4,589	4,589
061410-2800-36	-10	SICK LEAVE/VACATION/OTHER BENE								
--SUB TOTAL--		<u>102,287</u>	<u>141,801</u>	<u>139,507</u>	<u>119,822</u>			<u>156,847</u>	<u>156,847</u>	<u>156,847</u>
061410-2100-95	-110	ESSER III - B&A - OFF OF PRIN		169						
--SUB TOTAL--			<u>169</u>							
061410-3000-22	-10	PURCHASED SERVICE OFFICE OF PR								
061410-3000-34	-10	PURCHASED SERVICE MMS								
061410-5203-22	-10	POSTAGE-COPLE			1,500			2,000	2,000	2,000
061410-5400-22	-10	LEASE OF POSTAGE MACHINE-COPLE	601	581		436				
061410-5501-22	-10	OFFICE OF PRINCIPAL TRAVEL COP	4,166	499		875				
--SUB TOTAL--		<u>4,767</u>	<u>1,080</u>	<u>1,500</u>	<u>1,311</u>			<u>2,000</u>	<u>2,000</u>	<u>2,000</u>

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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OFFICE OF THE PRINCIPAL									
061410-5203-23	-10 POSTAGE-WD			1,500	500		2,000	2,000	2,000
061410-5400-23	-10 LEASE OF POSTAGE MACHINE WD	651	651		488				
061410-5501-23	-10 OFFICE OF PRINCIPAL TRAVEL WD	668	172		1,283				
	--SUB TOTAL--	1,319	823	1,500	2,271		2,000	2,000	2,000
061410-5203-24	-10 POSTAGE-MMS ELEM			500			1,000	1,000	1,000
061410-5400-24	-10 LEASE OF POSTAGE MACHINE MMS E	585	673		505				
	--SUB TOTAL--	585	673	500	505		1,000	1,000	1,000
061410-5203-25	-10 POSTAGE								
061410-5400-25	-10 LEASE/PURCH EQUIP/POSTAGE MACH			1,750			1,750	1,750	1,750
061410-5500-25	-10 TRAVEL								
061410-5501-25	-10 TRAVEL-OFFICE OF PRINC-ELEM			775			775	775	775
	--SUB TOTAL--			2,525			2,525	2,525	2,525
061410-5203-34	-10 POSTAGE-MMS SEC.			1,000	500		1,000	1,000	1,000
061410-5400-34	-10 LEASE OF POSTAGE MACHINE MMS								
061410-5501-34	-10 OFFICE OF PRINCIPAL TRAVEL MMS	155	707		243				
	--SUB TOTAL--	155	707	1,000	743		1,000	1,000	1,000
061410-5203-35	-10 POSTAGE								
061410-5400-35	-10 LEASE OF EQUIPMENT-POSTAGE MAC			2,400			2,400	2,400	2,400
061410-5500-35	-10 TRAVEL - SECONDARY								
061410-5501-35	-10 TRAVEL			600			600	600	600
	--SUB TOTAL--			3,000			3,000	3,000	3,000
061410-5203-36	-10 POSTAGE-WHS	2,728		2,500	3,000		4,000	4,000	4,000
061410-5400-36	-10 LEASE OF POSTAGE MACHINE-WHS	581	581		581				
061410-5501-36	-10 OFFICE OF PRINCIPAL TRAVEL WHS	1,597	1,059		98				
	--SUB TOTAL--	4,906	1,640	2,500	3,679		4,000	4,000	4,000
061410-6000-22	-10 OFFICE SUPPLIES								
061410-6001-22	-10 OFFICE SUPPLIES-COPLE	25,879	13,204	3,000	1,753		4,000	4,000	4,000
	--SUB TOTAL--	25,879	13,204	3,000	1,753		4,000	4,000	4,000
061410-6000-23	-10 OFFICE SUPPLIES								
061410-6001-23	-10 OFFICE SUPPLIES-WD	17,275	4,323	3,000	1,614		4,000	4,000	4,000
	--SUB TOTAL--	17,275	4,323	3,000	1,614		4,000	4,000	4,000
061410-6000-24	-10 OFFICE SUPPLIES								
061410-6001-24	-10 OFFICE SUPPLIES-MMS ELEM	10,794	590	1,500			2,000	2,000	2,000
	--SUB TOTAL--	10,794	590	1,500			2,000	2,000	2,000
061410-6001-25	-10 OFFICE SUPPLIES								
061410-6000-34	-10 OFFICE SUPPLIES								
061410-6001-34	-10 OFFICE SUPPLIES-MMS SEC.	6,430	1,934	1,500	1,903		2,000	2,000	2,000
	--SUB TOTAL--	6,430	1,934	1,500	1,903		2,000	2,000	2,000

			----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget	Year -----		
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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OFFICE OF THE PRINCIPAL										
061410-6001-35	-10	OFFICE SUPPLIES								
061410-6000-36	-10	OFFICE SUPPLIES								
061410-6001-36	-10	OFFICE SUPPLIES-WHS	18,693	10,252	3,000	3,396		4,000	4,000	4,000
		--SUB TOTAL--	18,693	10,252	3,000	3,396		4,000	4,000	4,000
061410-8202-25	-10	EQUIPMENT								
061410-8201-35	-10	EQUIPMENT								
		--TOTAL DEPARTMENT--	1,344,789	1,529,471	1,477,826	1,265,649		1,645,118	1,645,118	1,645,118
TOTAL - * CLASSROOM INSTRUCTION *			15,869,584	18,366,660	19,775,329	14,898,717		21,226,260	21,226,260	21,226,260
062000	-95	**ADMIN/ATTENT/HEALTH CATEGORY								
062000-9999		ADM/ATTENDANCE/HEALTH CATEGORY								
062110	-95	**BOARD SERVICES**								
062110-1111-95	-10	SCHOOL BOARD SALARIES	12,100	12,052	12,100	10,083		12,100	12,100	12,100
062110-1350-95	-10	CENSUS TAKERS								
062110-1620-95	-10	CLERK/DEP CLERK STIPENDS		3,500	7,000	3,500		7,000	7,000	7,000
062110-2100-95	-10	FICA-SCHOOL BOARD	926	1,193	1,462	771		1,462	1,462	1,462
062110-2300-95	-10	HOSPITALIZATION								
062110-2600-95	-10	UNEMPLOYMENT-SCHOOL BOARD								
062110-2720-95	-10	WORKMAN'S COMP-SCHOOL BOARD								
062110-3130-95	-10	LEGAL FEES	21,287	33,003	25,000	32,323		35,000	35,000	35,000
062110-3140-95	-10	ELECTORAL BOARD								
062110-5500-95	-10	TRAVEL								
062110-5501-95	-10	TRAVEL-MILEAGE	2,865	1,302	1,000			1,000	1,000	1,000
062110-5504-95	-10	VSBA/NSBA BOARD DEVELOPMENT	10,944	19,301	15,000	15,357		15,000	15,000	15,000
062110-5800-95	-10	MISC		1,955		337				
062110-5801-95	-10	SCHOOL BOARD ASSOCIATION DUES	7,041	5,027	6,578	4,424		6,578	6,578	6,578
		--SUB TOTAL--	55,163	77,333	68,140	66,795		78,140	78,140	78,140
		--TOTAL DEPARTMENT--	55,163	77,333	68,140	66,795		78,140	78,140	78,140
062120	-000-000	**GEAR UP ADMINISTRATIVE SERV*								
062120	-95	**EXECUTIVE ADMINISTRATION**								
062120	-95	**EXECUTIVE ADMINISTRATION-CH								
062120-1100-95	-10	DIRECTOR OF HUMAN RESOURCES				95,833		120,175	120,175	120,175
062120-1110-95	-10	DIRECTOR OF SPECIAL EDUCATION	102,224	109,630	115,396					
062120-1110-95	-10	ADMINISTRATION SALARY-TITLE I								
062120-1111-95	-10	DIRECTOR OF SPECIAL EDUCATION								
062120-1112-95	-10	SUPERINTENDENT SALARY	175,951	276,156	198,623	167,019		207,561	207,561	207,561
062120-1113-95	-10	ERIP ADMIN.								
062120-1114-95	-10	DEPUTY SUPERINTENDENT	159,438	369,465	176,595					
062120-1121-95	-10	DIRECTOR			102,725					
062120-1130-95	-10	PROFESSIONAL SALARIES & WAGES				33,282		49,000	49,000	49,000
062120-1150-95	-10	CLERICAL SALARIES & WAGES								

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
**GEAR UP ADMINISTRATIVE SERV*										
062120-1150-95	-10	CHAPTER I CLERK								
062120-1151-95	-10	DIV CLERICAL	85,332	81,724	96,455	78,276	100,861	100,861	100,861	
062120-1620-95	-10	SUPPLEMENT (STIPEND)		36,140						
062120-1620-95	-10	SUPPLEMENTS - CLERICAL - GEAR								
062120-1660-95	-10	EMPLOYEES BONSUSES	5,000	2,000						
062120-2100-95	-10	FICA BENEFITS	36,654	62,143	52,770	19,538	36,538	36,538	36,538	
062120-2100-95	-10	FICA BENEFITS								
062120-2100-95	-10	FICA - CLERICAL - GEAR UP								
062120-2210-95	-10	VRS BENEFITS	51,180	54,770	74,861	30,117	58,787	58,787	58,787	
062120-2210-95	-10	VRS BENEFITS								
062120-2220-95	-10	VRS BENEFITS HYBRID PLAN	35,235	36,102	39,784	20,282	7,981	7,981	7,981	
062120-2300-95	-10	HMP BENEFITS	25,408	27,882	46,091	25,668	35,617	35,617	35,617	
062120-2300-95	-10	HMP BENEFITS								
062120-2400-95	-10	GLI BENEFITS	6,967	7,327	9,244	3,992	5,060	5,060	5,060	
062120-2400-95	-10	GLI BENEFITS								
062120-2510-95	-10	DISABILITY INS. HYBRID PLAN	505	517	647	301	116	116	116	
062120-2600-95	-10	UNEMPLOYMENT			897		559	559	559	
062120-2600-95	-10	UNEMPLOYMENT								
062120-2720-95	-10	WORKMAN'S COMP	10,000	10,000	10,000	7,320	10,000	10,000	10,000	
062120-2750-95	-10	RETIREE HEALTH CARE CREDIT	6,291	6,616	8,347	4,053	5,188	5,188	5,188	
062120-2750-95	-10	RETIREE HEALTH CREDIT								
062120-2800-95	-10	OTHER BENEFITS-TSA PAYMENT FOR	10,000	10,000	10,000		10,000	10,000	10,000	
062120-3000-95	-10	PURCHASED SERVICES	32,680	38,596	6,000	7,590	6,000	6,000	6,000	
062120-3120-95	-10	AUDIT	8,000	8,600	8,000	9,245	9,935	9,935	9,935	
062120-3160-95	-10	DIRECT DEPOSIT FEES		31	1,500	64	1,500	1,500	1,500	
062120-3600-95	-10	ADVERTISING	233	43	2,000		2,000	2,000	2,000	
062120-3800-95	-10	RECRUITMENT FEES	525		4,000		4,000	4,000	4,000	
062120-5201-95	-10	TELEPHONE								
062120-5203-95	-10	POSTAGE	1,403	2,248	8,000	6,418	10,000	10,000	10,000	
062120-5309-95	-10	ERRORS AND OMISSIONS INSURANC			675		800	800	800	
062120-5400-95	-10	LEASE OF POSTAGE MACHINE/COPIE	11,005	9,567	25,000	5,353				
062120-5500-95	-10	TRAVEL								
062120-5501-95	-10	TRAVEL-MILEAGE	285	1,094	5,000	133	10,000	10,000	10,000	
062120-5502-95	-10	RECRUITMENT TRAVEL	7,693	2,248	8,000	2,504	10,000	10,000	10,000	
062120-5504-95	-10	TRAVEL-CONFERENCES	14,093	11,271	20,000	10,034	30,000	30,000	30,000	
062120-5800-95	-10	MISCELLANEOUS EXPENSES (REFUND	7,359	15,034		10,349				
062120-6000-95	-10	OFFICE SUPPLIES								
062120-6001-95	-10	OFFICE SUPPLIES	27,845	14,053	30,000	8,871	30,000	30,000	30,000	
062120-8201-95	-10	EQUIPMENT								
062120-9000-95	-10	RESERVE FUND-2% RAISE								
--SUB TOTAL--		821,306	1,193,257	1,060,610	546,242		761,678	761,678	761,678	
--TOTAL DEPARTMENT--		821,306	1,193,257	1,060,610	546,242		761,678	761,678	761,678	
062130-1130-95	-10	PUBLIC RELATIONS/GEAR UP (.50)	44,220	126,349						
062130-1660-95	-10	EMPLOYEE BONUS	1,000	1,000						
062130-2100-95	-10	FICA	3,474	9,760						

4/29/2025 COUNTY OF WESTMORLAND			- B U D G E T -			E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 128	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*											
			----- Prior	Years -----	---- Current		Year ----	-- FY/2026 Budget Year ----			
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted	
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget	
			-----	-----	-----	-----	-----	-----	-----	-----	
HEALTH SERVICES											
062220	-000-000	**TITLE IC NURSE**									
062220	-000-000	**ESSER III-SUMM LEARN-HEALTH									
062220	-000-000	**SCHOOL BASED HEALTH WF GRANT									
062220	-000-10	**HEALTH SERVICES**									
062220-1131-92	-10	CES NURSE	67,854	69,642	73,514	55,503		76,872	76,872	76,872	
062220-1520-92	-10	COPL E SUBSTITUT E NURSE			300						
062220-1660-92	-10	EMPLOYEE BONUS	1,000								
		--SUB TOTAL--	<u>68,854</u>	<u>69,642</u>	<u>73,814</u>	<u>55,503</u>		<u>76,872</u>	<u>76,872</u>	<u>76,872</u>	
062220-1131-93	-10	WD NURSE	57,098	79,481	84,056	52,727		73,514	73,514	73,514	
062220-1520-93	-10	WD SUBSTITUT E NURSE			300						
062220-1660-93	-10	EMPLOYEE BONUS									
		--SUB TOTAL--	<u>57,098</u>	<u>79,481</u>	<u>84,356</u>	<u>52,727</u>		<u>73,514</u>	<u>73,514</u>	<u>73,514</u>	
062220-1131-94	-10	MMS NURSE				47,509		66,238	66,238	66,238	
062220-1134-94	-10	NURSE AID									
062220-1140-94	-10	MM NURSE AIDE	59,535	66,722	60,578						
062220-1520-94	-10	MM SUBSTITUT E NURSE			300						
062220-1660-94	-10	EMPLOYEE BONUS	2,892								
		--SUB TOTAL--	<u>62,427</u>	<u>66,722</u>	<u>60,878</u>	<u>47,509</u>		<u>66,238</u>	<u>66,238</u>	<u>66,238</u>	
062220	-95	**HEALTH SERVICES**									
062220-1131-95	-10	NURSE SALARIES									
062220-1131-95	-10	MATEMATICA NURSE - TITLE IC									
062220-1131-95	-10	HEALTH WF GRANT - SALARIES									
062220-1132-95	-10	DIV SUBSTITUT E NURSE	3,700	2,355		1,370		3,000	3,000	3,000	
062220-1135-95	-10	QUALIFIED MENTAL HEALTH PROFES		71,330	76,303	8,012					
062220-1140-95	-10	NURSE'S AIDE SALARY									
062220-1141-95	-10	DIV SUBSTITUT E NURSE AIDE									
062220-1620-95	-10	SUPPLEMENTAL-MEDICAID BILLING									
062220-1620-95	-110	ESSER III-SUMM LEARN-SUPP SAL									
062220-1660-95	-10	EMPLOYEE BONUS		1,000							
		--SUB TOTAL--	<u>3,700</u>	<u>74,685</u>	<u>76,303</u>	<u>9,382</u>		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
062220-1131-96	-10	NURSE									
062220-1140-96	-10	WHS NURSE AIDE	60,268	64,397	58,801	67,972		93,895	93,895	93,895	
062220-1520-96	-10	WHS SUBSTITUT E NURSE			300			1,000	1,000	1,000	
062220-1660-96	-10	EMPLOYEE BONUS	1,000								
		--SUB TOTAL--	<u>61,268</u>	<u>64,397</u>	<u>59,101</u>	<u>67,972</u>		<u>94,895</u>	<u>94,895</u>	<u>94,895</u>	
062220-2100-92	-10	FICA-NURSE-COPL E	4,746	5,340	5,647	4,256		5,958	5,958	5,958	
062220-2210-92	-10	VRS-NURSE-COPL E									
062220-2220-92	-10	VRS BENEFITS HYBRID PLAN	11,334	11,575	12,219	9,953		14,399	14,399	14,399	
062220-2300-92	-10	HOSPITALIZATION-NURSE-COPL E	10,235		12,571			12,571	12,571	12,571	
062220-2400-92	-10	GLI-NURSE-COPL E	914	933	986	781		908	908	908	
062220-2510-92	-10	DISABILITY HYBRID PLAN	162	166	199	175					
062220-2520-92	-10	HYBRID DISABILITY						208	208	208	

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 129	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Department Request	Year ---- County Admin Recommends	----- Adopted Budget
HEALTH SERVICES									
062220-2600-92	-10			96			100	100	100
062220-2750-92	-10	825	843	890	801		931	931	931
	--SUB TOTAL--	<u>28,216</u>	<u>18,857</u>	<u>32,608</u>	<u>15,966</u>		<u>35,075</u>	<u>35,075</u>	<u>35,075</u>
062220-2100-93	-10	3,911	5,329	6,454	4,043		5,701	5,701	5,701
062220-2210-93	-10	583							
062220-2220-93	-10	10,406	13,234	13,971	9,542		13,770	13,770	13,770
062220-2300-93	-10	8,386	11,239	12,571			12,571	12,571	12,571
062220-2400-93	-10	886	1,067	1,127	747		868	868	868
062220-2510-93	-10	149	190	227	151		199	199	199
062220-2600-93	-10			110			96	96	96
062220-2750-93	-10	800	964	1,018	766		890	890	890
	--SUB TOTAL--	<u>25,121</u>	<u>32,023</u>	<u>35,478</u>	<u>15,249</u>		<u>34,095</u>	<u>34,095</u>	<u>34,095</u>
062220-2100-94	-10	5,101	5,088	4,658	2,721		5,145	5,145	5,145
062220-2210-94	-10	9,895	10,491						
062220-2220-94	-10			10,069	8,597		12,407	12,407	12,407
062220-2300-94	-10	8,529	9,364	10,476	17,688		10,476	10,476	10,476
062220-2400-94	-10	798	846	812	673		782	782	782
062220-2510-94	-10			164	136		179	179	179
062220-2600-94	-10			79			87	87	87
062220-2750-94	-10	720	764	733	690		802	802	802
	--SUB TOTAL--	<u>25,043</u>	<u>26,553</u>	<u>26,991</u>	<u>30,505</u>		<u>29,878</u>	<u>29,878</u>	<u>29,878</u>
062220-2100-95	-10	283	5,120	5,838	671				
062220-2100-95	-10								
062220-2100-95	-10								
062220-2100-95	-110								
062220-2210-95	-10								
062220-2220-95	-10		12,066	12,682	1,389				
062220-2300-95	-10		11,239	12,571	944				
062220-2400-95	-10		973	1,023	90				
062220-2520-95	-10		173	207	182				
062220-2600-95	-10			100					
062220-2720-95	-10								
062220-2750-95	-10		879	924	92				
	--SUB TOTAL--	<u>283</u>	<u>30,450</u>	<u>33,345</u>	<u>3,368</u>				
062220-2100-96	-10	3,842	4,030	4,522	4,566		7,260	7,260	7,260
062220-2210-96	-10								
062220-2220-96	-10	130	279	9,773	13,713		17,587	17,587	17,587
062220-2300-96	-10	8,529	9,364	10,476	9,324		12,571	12,571	12,571
062220-2400-96	-10	697	746	788	942		1,108	1,108	1,108
062220-2510-96	-10			159	200		254	254	254
062220-2600-96	-10			77			123	123	123
062220-2750-96	-10	629	674	712	966		1,137	1,137	1,137
	--SUB TOTAL--	<u>13,827</u>	<u>15,093</u>	<u>26,507</u>	<u>29,711</u>		<u>40,040</u>	<u>40,040</u>	<u>40,040</u>

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
HEALTH SERVICES									
062220-3000-95	-10	HEALTH WF GRANT - PURCHASED SE	2,048						
062220-3120-95	-10	OTHER MEDICAL SERVICES-REG PHY	62	189	17				
062220-3120-95	-20	SPECIAL ED. PHYSICALS							
--SUB TOTAL--		62	2,237		17				
062220-5501-92	-10	TRAVEL/STAFF DEV. NURSE COPLE	465		399				
--SUB TOTAL--		465			399				
062220-5500-95	-10	HEALTH WF GRANT - TRAVEL							
062220-5501-95	-10	TRAVEL	179		193				
--SUB TOTAL--		179			193				
062220-5504-96	-10	STAFF DEVELOPMENT FOR NURSES W	439	623	340				
--SUB TOTAL--		439	623		340				
062220-6099-92	-10	MEDICAL SUPPLIES COPLE	5,757	1,415	291				
--SUB TOTAL--		5,757	1,415		291				
062220-6099-93	-10	MEDICAL SUPPLIES WASHINGTON DI	3,716	1,700	910				
--SUB TOTAL--		3,716	1,700		910				
062220-6099-94	-10	MEDICAL SUPPLIES MONTROSS MIDD	1,231	1,051	3,785				
--SUB TOTAL--		1,231	1,051		3,785				
062220-6000-95	-10	MATERIALS & SUPPLIES	577						
062220-6000-95	-10	HEALTH WF GRANT - MATERIALS &		45,861					
062220-6099-95	-10	MEDICAL MATERIALS AND SUPPLIES		200	133	15,000	15,000	15,000	15,000
--SUB TOTAL--		577	46,061	15,000	133	15,000	15,000	15,000	15,000
062220-6099-96	-10	MEDICAL SUPPLIES WHS	6,064	7,850	151-				
--SUB TOTAL--		6,064	7,850		151-				
062220-8201-95	-10	EQUIPMENT							
--TOTAL DEPARTMENT--		364,327	538,840	524,381	333,809		468,607	468,607	468,607
		PSYCHOLOGICAL SERVICES							
062230	-95	**PSYCHOLOGICAL SERVICES**							
062230-1132-95	-10	SCHOOL PSYCHOLOGIST	86,763	92,862	97,530	81,275	101,775	101,775	101,775
062230-1132-95	-10	SCHOOL PSYCHOLOGIST ARRA PART-							
062230-1133-95	-10	SCHOOL PSYCHOLOGIST-ARRA							
062230-1660-95	-10	EMPLOYEE BONUS	1,000						
062230-2100-95	-10	FICA	6,304	6,709	7,462	5,818	7,786	7,786	7,786
062230-2210-95	-10	VRS							
062230-2220-95	-10	VRS BENEFITS HBRID PLAN	14,420	15,392	16,210	15,462	19,063	19,063	19,063
062230-2300-95	-10	HOSPITALIZATION	10,235	10,295	12,571	10,268	12,571	12,571	12,571
062230-2400-95	-10	GLI	1,163	1,241	1,307	1,046	1,201	1,201	1,201
062230-2510-95	-10	DISABILITY HYBRID PLAN	207	220	264	190	275	275	275

SCHOOL OPERATING FUND EXP

			----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget	Year -----		
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
PSYCHOLOGICAL SERVICES										
062230-2600-95	-10	UNEMPLOYMENT			127			133	133	133
062230-2720-95	-10	WORKMAN'S COMP								
062230-2750-95	-10	RETIREE HEALTH CARE	1,050	1,121	1,181	1,073		1,232	1,232	1,232
062230-3000-95	-10	PURCHASED SERVICE SCHOOL PSYCH	70	70						
062230-5500-95	-10	TRAVEL								
062230-5501-95	-10	TRAVEL	1,207		2,000	641		2,000	2,000	2,000
062230-6000-95	-10	MATERIALS AND SUPPLIES	1,221	4,143	3,000			3,000	3,000	3,000
062230-8201-95	-10	EQUIPMENT								
--SUB TOTAL--			123,640	132,053	141,652	115,773		149,036	149,036	149,036
--TOTAL DEPARTMENT--			123,640	132,053	141,652	115,773		149,036	149,036	149,036
TOTAL - **ADMIN/ATTENT/HEALTH CATEGORY			1,723,388	2,397,405	2,114,678	1,357,030		1,823,610	1,823,610	1,823,610
063000		**PUPIL TRANSPORTATION CATEGORY								
063100		**PUPIL TRANSPORTATION MGMT**								
063100	-95	**PUPIL TRANSPORTATION MGMT**								
063100-1114-95	-10	TRANSPORTATION SUPERVISOR	69,885	74,777	78,890	65,742		82,440	82,440	82,440
063100-1170-95	-10	TRANSPORTATION SUPERVISOR								
063100-1660-95	-10	EMPLOYEE BONUSES	1,000							
063100-2100-95	-10	FICA-TRANSP SUPERV	5,302	5,751	6,036	5,084		6,307	6,307	6,307
063100-2210-95	-10	VRS-TRANSP SUPERV	11,615	12,428	13,112	9,342		12,556	12,556	12,556
063100-2300-95	-10	HOSPITALIZATION-TRANSP SUPERV	9,901	11,154	12,571	10,268		12,571	12,571	12,571
063100-2400-95	-10	GLI- TRANSP SUPERV	936	1,002	1,058	776		973	973	973
063100-2600-95	-10	UNEMPLOYMENT-TRANSP SUPERV			103			108	108	108
063100-2720-95	-10	WORKMAN'S COMP-TRANSP SUPERV								
063100-2750-95	-10	RETIREE HEALTH CARE-TRANSP SUP	846	905	955	796		998	998	998
--SUB TOTAL--			99,485	106,017	112,725	92,008		115,953	115,953	115,953
--TOTAL DEPARTMENT--			99,485	106,017	112,725	92,008		115,953	115,953	115,953
063200		**PUPIL TRANSPORTATION-VEH OPE								
063200	-000-000	**TITLE IC TRANSPORTATION**								
063200	-000-000	**ESSER III-SUMM LEARN-TRANSPO								
063200	-000-000	**GEER/ESSER-BUS DRIVER REC &								
063200	-000-000	*ESSER III - B&A - TRANSPORTAT								
063200	-000-000	*CA ESSERF-ESSER III- UN LRN-T								
063200	-95	**PUPIL TRANSPORTATION-VEH OPE								
063200-1141-95	-10	TRANSPORTATION AIDES W/BENEFIT	12,450	50,403	55,242	78,292		58,032	58,032	58,032
063200-1141-95	-20	TRANS AIDES W/BENEFITS SPEC ED	26,663	1,240		11,499				
063200-1142-95	-10	TRANSPORTATION AIDES W/OUT BEN	102,459	84,728	276,210	94,298		328,848	328,848	328,848
063200-1142-95	-20	TRANS AIDES W/OUT BENEFITS SPE	57,772	74,218		58,163				
063200-1143-95	-10	SUBSTITUTE TRANSPORTATION AIDE	42,812	127,485		36,579				
063200-1170-95	-10	BUS DRIVERS W/BENEFITS	277,778	278,398	265,980	195,320		278,256	278,256	278,256
063200-1170-95	-10	BUS DRIVERS W/O BENEFITS								

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
**PUPIL TRANSPORTATION-VEH OPE										
063200-1170-95	-10	MATEMATICA - BUS DRIVERS - TIT								
063200-1170-95	-10	BUS DRIVER ARRA TITLE I								
063200-1170-95	-20	BUS DRIVERS W/BENEFITS SPEC ED	22,253	33,688		16,705				
063200-1171-95	-10	BUS DRIVERS W/OUT BENEFITS	449,523	530,000	628,680	393,756		657,696	657,696	657,696
063200-1171-95	-20	BUS DRIVERS W/O BENEFITS SPEC	38,295	34,317		37,350				
063200-1172-95	-10	CAR DRIVERS	51,050	5,424	165,726	396		193,440	193,440	193,440
063200-1172-95	-20	CAR DRIVERS SPECIAL EDUCATION	134,886	181,020		166,221				
063200-1173-95	-10	SUBSTITUTE CAR DRIVERS								
063200-1190-95	-10	TRANSPORTATION AIDES W/BENEFIT								
063200-1190-95	-10	TRANSPORTATION AIDS W/O BENEFI								
063200-1190-95	-10	CAR DRIVERS								
063200-1370-95	-10	TRANSPORTATION SUBST/SUPPLEMEN	75,422	108,303	150,000	125,368		150,000	150,000	150,000
063200-1370-95	-20	TRANSPORTATION SUBS SPEC EDUC	5,192	57,122		52,950				
063200-1620-95	-10	SUBSTITUTES/SUPPLEMENTALS								
063200-1620-95	-10	GEER/ESSER - BD SUPP. SAL & WA	13,500							
063200-1620-95	-10	ESSER III-UL SUPPLEMENTAL SAL								
063200-1620-95	-110	ESSER III-SL-BUS DVR-SUPP SAL		28,800						
063200-1620-95	-110	ESSER III - B&A - SUPP SAL & W		18,000						
063200-1660-95	-10	EMPLOYEE BONUS	50,000							
063200-1660-95	-20	EMPLOYEE BONUS - SPEC ED								
063200-2100-95	-10	FICA-PUPIL TRANSP	80,059	89,250	117,951	69,751		127,472	127,472	127,472
063200-2100-95	-10	MATEMATICA - FICA - TITLE IC								
063200-2100-95	-10	GEER/ESSER - BD FICA	1,022							
063200-2100-95	-10	ESSER III-UL FICA								
063200-2100-95	-10	FICA-ARRA TITLE I								
063200-2100-95	-110	ESSER III-SUMM LEARN-BUS DRV-F		2,203						
063200-2100-95	-110	ESSER III - B&A - FICA		1,377						
063200-2100-95	-20	FICA - SPEC EDUCATION	21,747	29,154		26,172				
063200-2101-95	-10	FICA SUMMER SCHOOL								
063200-2210-95	-10	VRS-PUPIL TRANSP	27,691	31,420	41,567	27,875		34,706	34,706	34,706
063200-2210-95	-10	VRS-TITLE I ARRA								
063200-2210-95	-20	VRS - SPEC ED	5,369	1,533		250				
063200-2300-95	-10	HOSPITALIZATION-PUPIL TRANSP	101,133	111,558	148,751	100,135		148,752	148,752	148,752
063200-2300-95	-10	HEALTH INS. ARRA TITLE I								
063200-2300-95	-20	HOSPITALIZATION - SPEC ED	14,911	6,290		2,445				
063200-2400-95	-10	GLI-PUPIL TRANSP	3,289	3,284	4,305	3,187		3,969	3,969	3,969
063200-2400-95	-10	GROUP LIFE ARRA TITLE I								
063200-2400-95	-20	GROUP LIFE - SPEC ED	135	159		29				
063200-2600-95	-10	UNEMPLOYMENT-PUPIL TRANSP			418			438	438	438
063200-2600-95	-20	UNEMPLOYMENT - SPEC ED								
063200-2720-95	-10	WORKMAN'S COMP-PUPIL TRANSP	15,599	11,630	40,000	27,395		40,000	40,000	40,000
063200-2750-95	-10	RETIREE HEALTH CARE-PUPIL TRAN			702			7,131	7,131	7,131
063200-2750-95	-20	RETIREE HEALTH CARE - SPEC ED								
063200-2751-95	-10	PRE-FUNDED HEALTH INSURANCE CR	5,202	5,148		5,726				
063200-2751-95	-20	PRE FUNDED HEALTH INS - SPEC E	214	251		51				
063200-2800-95	-10	OTHER BENIFITS								
063200-3000-95	-10	PURCHASE SERVICES - TRANSPORTA						5,000	5,000	5,000

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**PUPIL TRANSPORTATION-VEH OPE									
063200-3110-95 -10	TRANSPORTATION PURCHASED SERVI	19,401	5,546	5,000	4,946				
063200-5305-95 -10	MOTOR VEHICLE INSURANCE	33,722	58,370	30,000	35,576		37,000	37,000	37,000
063200-5500-95 -10	TRAVEL - TRANSPORTATION								
063200-5501-95 -10	TRAVEL			500	639		500	500	500
063200-8105-95 -10	REPLACEMENT OF SCHOOL BUSES		67,402						
063200-8106-95 -10	LEASE PURCHASE OF BUSES								
063200-9000-95 -10	RESERVE FUND								
--SUB TOTAL--		<u>1,689,549</u>	<u>2,037,721</u>	<u>1,931,032</u>	<u>1,571,074</u>		<u>2,071,240</u>	<u>2,071,240</u>	<u>2,071,240</u>
--TOTAL DEPARTMENT--		<u>1,689,549</u>	<u>2,037,721</u>	<u>1,931,032</u>	<u>1,571,074</u>		<u>2,071,240</u>	<u>2,071,240</u>	<u>2,071,240</u>
063400	**PUPIL TRANSPORTATION-VEH MAI								
063400 -95	**PUPIL TRANSPORTATION VEH MAI								
063400-1150-95 -10	TRANSPORTATION CLERICAL								
063400-1160-95 -10	MECHANICS SALARIES								
063400-1160-95 -10	PART-TIME MECHANIC								
063400-1165-95 -10	MECHANICS SALARIES	98,101	62,524	102,862	103,220		128,033	128,033	128,033
063400-1166-95 -10	PART-TIME MECHANIC	37,000	48,155	27,540			27,540	27,540	27,540
063400-1190-95 -10	DISPATCHER								
063400-1660-95 -10	EMPLOYEE BONUS	3,000	2,000						
063400-2100-95 -10	FICA-PUPIL TRANSP-VEH MAINT	10,369	8,414	9,976	7,706		11,902	11,902	11,902
063400-2210-95 -10	VRS-PUPIL TRANSP-VEH MAINT	9,858	10,392	10,817	7,706		10,230	10,230	10,230
063400-2220-95 -10	VRS HYBRID			6,280					
063400-2300-95 -10	HOSPITALIZATION-PUPIL TRANSP-VE	8,469	9,294	20,951	8,556		20,951	20,951	20,951
063400-2400-95 -10	GLI-PUPIL TRANSP-VEH MAINT	795	838	1,379	640		1,511	1,511	1,511
063400-2510-95 -10	HYBRID DISABILITY			103					
063400-2600-95 -10	UNEMPLOYMENT-PUPIL TRANSP-VEH			134			167	167	167
063400-2720-95 -10	WORKMAN'S COMP-PUPIL TRANSP-VE								
063400-2750-95 -10	RETIREE HLTH CARE-PUPIL T-VEH	718	757	1,245	656		1,550	1,550	1,550
063400-3000-95 -10	PURCHASED SERVICES	33,851	69,634	50,000	58,043		188,000	188,000	188,000
063400-3001-95 -10	HIGHLAND LEASE						123,000	123,000	123,000
063400-3002-95 -10	ENTERPRISE LEASE						52,500	52,500	52,500
063400-5400-95 -10	CYLINDER LEASE/OTHER LEASE OF	166	172						
063400-5501-95 -10	TRAVEL/STAFF DEVELOPMENT TRANS	1,521	1,272		1,196				
063400-5800-95 -10	MISCELLANEOUS REFUNDS		272						
063400-6000-95 -10	MATERIALS AND SUPPLIES	3,629	6,591	5,000	8,412		5,000	5,000	5,000
063400-6008-95 -10	FUELS	235,489	183,033	235,000	145,285		235,000	235,000	235,000
063400-6009-95 -10	SUPPLIES	73,621	70,190	100,000	43,366		100,000	100,000	100,000
063400-8100-95 -10	REPLACEMENT EQUIPMENT VEHICLE		103-						
063400-8201-95 -10	EQUIPMENT								
--SUB TOTAL--		<u>516,587</u>	<u>473,435</u>	<u>571,287</u>	<u>384,786</u>		<u>905,384</u>	<u>905,384</u>	<u>905,384</u>
--TOTAL DEPARTMENT--		<u>516,587</u>	<u>473,435</u>	<u>571,287</u>	<u>384,786</u>		<u>905,384</u>	<u>905,384</u>	<u>905,384</u>
063500	**SCHOOL BUS REGULAR PURCHASE*								
063500 -95	**SCHOOL BUS REGULAR PURCHASE*								
063500-8100-95 -10	CAPITAL OUTLAY REPLACEMENT-BUS			115,000	127,530		125,000	125,000	125,000
--SUB TOTAL--				<u>115,000</u>	<u>127,530</u>		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
--TOTAL DEPARTMENT--				<u>115,000</u>	<u>127,530</u>		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>

FUND #-205 *SCHOOL OPERATING FUND EXP*

			----- Prior	Years -----		---- Current	Year ----		-- FY/2026 Budget Year ----			
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted		
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget		
			-----	-----	-----	-----	-----	-----	-----	-----		
063700		**CAR REPLACEMENT/STUDENTS**										
063700-8100-95	-10	CAR REPLACEMENT FOR STUDENTS			125,000							
		--SUB TOTAL--			125,000							
		--TOTAL DEPARTMENT--			125,000							
TOTAL - **PUPIL TRANSPORATION CATEGORY			2,305,621	2,617,173	2,855,044	2,175,398		3,217,577	3,217,577	3,217,577		
064000		**OPERATION & MAINTENANCE**										
064200		**OPERATION & MAINT-BLDG SERV*										
064200-1191-92	-10	CES CUSTODIAN	83,972	93,318	92,185	82,524		95,722	95,722	95,722		
064200-1191-92	-10	PART-TIME CUSTODIANS										
064200-1192-92	-10	PART TIME CUSTODIAN	12,474	13,603	16,760	7,081		17,510	17,510	17,510		
064200-1520-92	-10	COPL E SUBSTITUTE CUSTODIANS			500			500	500	500		
		--SUB TOTAL--	96,446	106,921	109,445	89,605		113,732	113,732	113,732		
064200-1191-93	-10	WD CUSTODIAN	101,130	79,336	83,040	57,220		84,822	84,822	84,822		
064200-1191-93	-10	PART-TIME CUSTODIANS										
064200-1192-93	-10	PART - TIME CUSTODIAN	1,188	11,695	16,760	14,203		17,510	17,510	17,510		
064200-1193-93	-10	PART-TIME CUSTODIAN										
064200-1520-93	-10	WD SUBSTITUTE CUSTODIANS			500			500	500	500		
		--SUB TOTAL--	102,318	91,031	100,300	71,423		102,832	102,832	102,832		
064200-1191-94	-10	MM CUSTODIANS	68,386	71,589	75,602	63,002		79,036	79,036	79,036		
064200-1191-94	-10	PART-TIME CUSTODIANS										
064200-1192-94	-10	PART TIME CUSTODIAN	16,871	14,539	16,760	11,590		17,510	17,510	17,510		
064200-1520-94	-10	MM SUBSTITUTE CUSTODIAN			500			500	500	500		
		--SUB TOTAL--	85,257	86,128	92,862	74,592		97,046	97,046	97,046		
064200	-95	**OPERATION & MAINT-BLDG SERV*										
064200-1160-95	-10	MAINTENANCE SUPERVISOR										
064200-1160-95	-10	MAINTENANCE WORKERS										
064200-1166-95	-10	MAINT EANCE SALARIES	21,986	114,400	79,125	93,368		82,686	82,686	82,686		
064200-1167-95	-10	MAINTENANCE WORKERS-PART-TIME	7,060		54,860	18,287		57,329	57,329	57,329		
064200-1191-95	-10	DIV CUSTODIAN	13,417	14,126	16,760	11,799		17,510	17,510	17,510		
064200-1192-95	-10	SUBSTITUTE CUSTODIANS	10,478	1,681	3,000	3,025		3,000	3,000	3,000		
064200-1520-95	-10	SUBSTITUTE CUSTODIANS										
064200-1660-95	-10	EMPLOYEE BONUSES	11,000	12,000								
		--SUB TOTAL--	63,941	142,207	153,745	126,479		160,525	160,525	160,525		
064200-1191-96	-10	WHS CUSTODIAN	21,361	33,242	33,361	29,241		34,892	34,892	34,892		
064200-1520-96	-10	WHS SUBSTITUTE CUSTODIAN			300			500	500	500		
		--SUB TOTAL--	21,361	33,242	33,661	29,241		35,392	35,392	35,392		
064200-2100-92	-10	FICA-CUSTODIANS-COPLE	7,274	8,054	8,373	6,770		8,702	8,702	8,702		
064200-2210-92	-10	VRS-CUSTODIANS-COPLE	10,738	11,364	11,929	7,928		9,879	9,879	9,879		

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 135	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Department Request	Year ---- County Admin Recommends	----- Adopted Budget
**OPERATION & MAINT-BLDG SERV*									
064200-2300-92	-10	18,371	20,448	20,951	18,824		20,951	20,951	20,951
064200-2400-92	-10	1,105	1,177	1,236	907		1,130	1,130	1,130
064200-2600-92	-10			120			125	125	125
064200-2750-92	-10			1,171			2,030	2,030	2,030
064200-2751-92	-10	1,759	1,862		1,629				
		<u>39,247</u>	<u>42,905</u>	<u>43,780</u>	<u>36,058</u>		<u>42,817</u>	<u>42,817</u>	<u>42,817</u>
064200-2100-93	-10	7,579	6,709	7,673	5,232		7,868	7,868	7,868
064200-2210-93	-10	12,323	10,252	10,746	5,340		8,754	8,754	8,754
064200-2220-93	-10				1,977				
064200-2300-93	-10	13,479	18,588	20,951	11,002		20,951	20,951	20,951
064200-2400-93	-10	1,270	1,062	1,113	808		1,001	1,001	1,001
064200-2600-93	-10			108			111	111	111
064200-2750-93	-10			1,055			1,799	1,799	1,799
064200-2751-93	-10	2,019	1,680		1,451				
		<u>36,670</u>	<u>38,291</u>	<u>41,646</u>	<u>25,810</u>		<u>40,484</u>	<u>40,484</u>	<u>40,484</u>
064200-2100-94	-10	6,326	6,321	7,104	5,385		7,426	7,426	7,426
064200-2210-94	-10	5,052	5,371	5,675	3,771		4,730	4,730	4,730
064200-2220-94	-10	3,663	3,892	4,109	3,326		4,589	4,589	4,589
064200-2300-94	-10	20,327	22,306	25,140	20,220		25,140	25,140	25,140
064200-2400-94	-10	896	959	1,014	743		933	933	933
064200-2510-94	-10	148	159	86	140		90	90	90
064200-2600-94	-10			99			103	103	103
064200-2750-94	-10						1,676	1,676	1,676
064200-2751-94	-10	1,426	1,518		1,336				
		<u>37,838</u>	<u>40,526</u>	<u>43,227</u>	<u>34,921</u>		<u>44,687</u>	<u>44,687</u>	<u>44,687</u>
064200-2100-95	-10	4,866	10,666	11,762	9,462		12,282	12,282	12,282
064200-2210-95	-10		19,030	22,269	15,866		21,325	21,325	21,325
064200-2220-95	-10	4,562							
064200-2300-95	-10	4,950	17,156	20,951	17,112		20,951	20,951	20,951
064200-2400-95	-10	368	1,534	1,796	1,318		1,653	1,653	1,653
064200-2510-95	-10	65							
064200-2600-95	-10			200			210	210	210
064200-2720-95	-10	8,366	5,758	10,000			10,000	10,000	10,000
064200-2750-95	-10	332	1,385	1,622	1,351		1,695	1,695	1,695
064200-2800-95	-10								
		<u>23,509</u>	<u>55,529</u>	<u>68,600</u>	<u>45,109</u>		<u>68,116</u>	<u>68,116</u>	<u>68,116</u>
064200-2100-96	-10	1,623	2,543	2,576	2,237		2,709	2,709	2,709
064200-2210-96	-10	1,799							
064200-2300-96	-10	2,744							
064200-2400-96	-10	181		448			412	412	412
064200-2600-96	-10			44			46	46	46
064200-2750-96	-10			424			740	740	740
064200-2751-96	-10	294							
		<u>6,641</u>	<u>2,543</u>	<u>3,492</u>	<u>2,237</u>		<u>3,907</u>	<u>3,907</u>	<u>3,907</u>

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**OPERATION & MAINT-BLDG SERV*									
064200-3310-92	-10	CONTRACTED SERVICES COPL	43,795	68,266	23,405				
--SUB TOTAL--			<u>43,795</u>		<u>23,405</u>				
064200-3310-93	-10	WD CONTRACTED SERVICE	31,078	51,621	85,471				
--SUB TOTAL--			<u>31,078</u>		<u>85,471</u>				
064200-3310-94	-10	MMS CONTRACTED SERVICE	25,118	67,506	69,232				
064200-3320-94	-10	CONTRACTED OFFICE ENGINEER FEE							
--SUB TOTAL--			<u>25,118</u>		<u>69,232</u>				
064200-3000-95	-10	CONTRACTED BUILDING LABOR							
064200-3000-95	-10	CONTRACTED MAINTENANCE OF COPI							
064200-3001-95	-10	CONTRACTED MAINTENANCE OF COPI		85,000					
064200-3310-95	-10	CONTRACTED BLDG LABOR	176,501	135,035	440,350	74,151	450,000	450,000	450,000
064200-3320-95	-10	CONTRACTED OFFICE(ENGINEER FEE							
--SUB TOTAL--			<u>176,501</u>	<u>525,350</u>	<u>74,151</u>		<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
064200-3000-96	-10	PURCHASED SERVICES					283,200	283,200	283,200
064200-3100-96	-10	PROFESSIONAL SERVICES - JANITO	187,550	251,760	227,760	236,000			
064200-3200-96	-10	CONTRACTED SERVICES							
064200-3310-96	-10	WHS CONTRACTED SERVICE	119,270	177,410		86,977			
064200-3320-96	-10	PURCHASED SERVICES ENGINEER FE		8,514		1,515			
--SUB TOTAL--			<u>306,820</u>	<u>437,684</u>	<u>227,760</u>	<u>324,492</u>	<u>283,200</u>	<u>283,200</u>	<u>283,200</u>
064200-3310-97	-10	W&L CONTRACTED SERVICE	7,964	15,728	10,768				
--SUB TOTAL--			<u>7,964</u>	<u>15,728</u>	<u>10,768</u>				
064200-5013-92	-10	WATER AND TRASH	1,785	3,360	2,050				
064200-5101-92	-10	ELECTRICAL SERVICES COPL	101,101	77,191	75,512				
064200-5203-92	-10	TELEPHONE - COPL	1,088						
064200-5501-92	-10	TRAVEL MAINTENANCE COPL							
--SUB TOTAL--			<u>103,974</u>	<u>80,551</u>	<u>77,562</u>				
064200-5012-93	-10	HEATING FUEL FOR BLDG WD	2,245						
064200-5013-93	-10	WATER AND TRASH	15,448	17,609	14,434				
064200-5101-93	-10	ELECTRICAL SERVICES WD	85,753	90,000	76,529				
064200-5203-93	-10	TELEPHONE WASHINGTON DISTRICT	1,879						
064200-5400-93	-10	LEASE OF PROPANE TANK WD	389		408				
--SUB TOTAL--			<u>105,714</u>	<u>107,609</u>	<u>91,371</u>				
064200-5013-94	-10	WATER AND TRASH	6,245	3,960	4,331				
064200-5101-94	-10	ELECTRICAL SERVICES MMMS	114,374	127,725	107,599				
064200-5203-94	-10	TELEPHONE MONTROSS MIDDLE	1,698						
--SUB TOTAL--			<u>122,317</u>	<u>131,685</u>	<u>111,930</u>				
064200-5012-95	-10	HEATING FUEL FOR BUILDINGS	232,421	196,982	270,000	143,808	250,000	250,000	250,000
064200-5013-95	-10	WATER AND TRASH SERVICES	26,185	11,657	90,000	5,999	90,000	90,000	90,000

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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**OPERATION & MAINT-BLDG SERV*									
064200-5101-95	-10	ELECTRICAL SERVICES	32,543	41,474	571,000	53,764	650,000	650,000	650,000
064200-5203-95	-10	TELEPHONE	137,599	11,182	25,000	8,424	20,000	20,000	20,000
064200-5304-95	-10	PROPERTY AND LIABILITY	50,835	61,466	57,224	84,228	87,000	87,000	87,000
064200-5400-95	-10	LEASE OF COPIERS	272	294	32,000	79,979	98,000	98,000	98,000
064200-5500-95	-10	TRAVEL - MAINTENANCE							
064200-5501-95	-10	TRAVEL	24		300		500	500	500
064200-5800-95	-10	MISCELLANEOUS REFUNDS							
--SUB TOTAL--		479,879	323,055	1,045,524	376,202		1,195,500	1,195,500	1,195,500
064200-5013-96	-10	WATER AND TRASH SERVICE WHS	38,770	37,043		11,745			
064200-5101-96	-10	ELECTRICAL SERVICES WHS	138,321	175,438		149,563			
064200-5203-96	-10	TELEPHONE WHS	101,911						
064200-5400-96	-10	LEASE OF PROPANE TANK WHS	158	547					
--SUB TOTAL--		279,160	213,028		161,308				
064200-5013-97	-10	WATER & TRASH SERVICES - W&L	12,233	15,761		6,213			
064200-5101-97	-10	ELECTRICAL SERVICES W&L	103,437	121,310		63,993			
--SUB TOTAL--		115,670	137,071		70,206				
064200-6005-92	-10	CUSTODIAL SUPPLIES-COPLE	19,456	16,579		11,375			
064200-6014-92	-10	MAINTEANCE SUPPLIES COPLE	3,303	3,161		341			
--SUB TOTAL--		22,759	19,740		11,716				
064200-6005-93	-10	CUSTODIAL SUPPLIES-WD	19,442	19,194		14,067			
064200-6014-93	-10	MAINTENANCE SUPPLIES WD	525	41		2,862			
--SUB TOTAL--		19,967	19,235		16,929				
064200-6005-94	-10	CUSTODIAL SUPPLIES-MMS	11,658	11,211		8,249			
064200-6014-94	-10	MAINTENANCE SUPPLIES MMS	267	1,958		1,837			
--SUB TOTAL--		11,925	13,169		10,086				
064200-6005-95	-10	CUSTODIAN SUPPLIES-CENTRAL OFF	2,428	2,192	32,000	2,485	32,000	32,000	32,000
064200-6007-95	-10	REPAIR/MAINT EQUIP-(PARTS)-DW			10,000		10,000	10,000	10,000
064200-6014-95	-10	OTHER OPERATING(MAINTENANCE SU	19,379	22,544	40,000	27,486	40,000	40,000	40,000
064200-6015-95	-10	WASTER WATER MATERIALS							
--SUB TOTAL--		21,807	24,736	82,000	29,971		82,000	82,000	82,000
064200-6005-96	-10	CUSTODIAL SUPPLIES		580		592			
064200-6014-96	-10	MAINTENANCE SUPPLIES WHS	9,254	2,949		3,223			
--SUB TOTAL--		9,254	3,529		3,815				
064200-8100-92	-10	REPLACEMENT MAINT EQUIP COPLE		29,990		67,574			
--SUB TOTAL--			29,990		67,574				
064200-8100-93	-10	REPLACEMENT EQUIPMENT WD							
064200-8100-94	-10	REPLACEMENT MAINT EQUIPMENT MM	195-	11,615					
--SUB TOTAL--		195-	11,615						

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**OPERATION & MAINT-BLDG SERV*									
064200-8100-95 -10	CAPITAL OUTLAY REPLACEMENT	31,600		20,000			30,000	30,000	30,000
064200-8200-95 -10	EQUIPMENT CAPITALIZED	334,274	96,833		35,961		20,000	20,000	20,000
	--SUB TOTAL--	365,874	96,833	20,000	35,961		50,000	50,000	50,000
064200-8100-96 -10	REPLACEMENT EQUIPMENT WHS	7,988							
064200-8205-96 -10	EQUIP CAPITALIZED - WHS - DONA				17,400				
	--SUB TOTAL--	7,988			17,400				
064200-9000-95 -10	RESERVE FUND -2% RAISE								
	--TOTAL DEPARTMENT--	2,770,597	2,627,009	2,591,392	2,205,025		2,770,238	2,770,238	2,770,238
064300-1142-95 -10	PART-TIME GROUNDS KEEPERS	3,705	8,175	30,000	9,893		30,000	30,000	30,000
064300-1160-95 -10	PART-TIME GROUNDS SERVICES								
064300-2100-95 -10	FICA	283	625	2,295	757		2,295	2,295	2,295
	--SUB TOTAL--	3,988	8,800	32,295	10,650		32,295	32,295	32,295
064300-3000-92 -10	PURCHASED SERVICE-COPLE GROUND	1,000	5,050		1,625				
	--SUB TOTAL--	1,000	5,050		1,625				
064300-3000-93 -10	PURCHASED SERVICE-GROUND SER-W		2,550		1,275				
	--SUB TOTAL--		2,550		1,275				
064300-3000-94 -10	PURCHASED SERVICES GROUNDS MMS								
064300-3000-95 -10	PURCHASED SERVICES		945	10,000	3,941		10,000	10,000	10,000
	--SUB TOTAL--		945	10,000	3,941		10,000	10,000	10,000
064300-3000-96 -10	PURCHASED GROUND SERVICES WHS	31	5,136		5,874				
	--SUB TOTAL--	31	5,136		5,874				
064300-6000-92 -10	GROUND MATERIALS COPLE	1,440	2,043		1,053				
	--SUB TOTAL--	1,440	2,043		1,053				
064300-6000-93 -10	GROUND SERVICE MATERIALS WD				1,053				
	--SUB TOTAL--				1,053				
064300-6000-94 -10	GROUND SERVICES MATERIALS MMS	6	381						
	--SUB TOTAL--	6	381						
064300-6000-95 -10	MATERIALS/SUPPLIES	459	3,748	4,000	1,298		4,000	4,000	4,000
	--SUB TOTAL--	459	3,748	4,000	1,298		4,000	4,000	4,000
064300-6000-96 -10	GROUND SERVICE MATERIALS WHS	101	1,950						
	--SUB TOTAL--	101	1,950						
064300-8100-95 -10	CAPITAL OUTLAY REPLACEMENT								
064300-8200-95 -10	CAPITAL OUTLAY ADDITION GROUND		43,402						
	--SUB TOTAL--		43,402						
	--TOTAL DEPARTMENT--	7,025	74,005	46,295	26,769		46,295	46,295	46,295

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted	
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget	
		-----	-----	-----	-----	-----	-----	-----	-----	
064500		**OPERATION & MAINT-VEH SERVIC								
064500	-95	**OPERATION & MAINT-VEH SERVIC								
064500-3000-95	-10	PURCHASED SERVICE	1,823	20,604	9,566					
064500-5801-95	-10	MISCELLANEOUS (REFUND)								
064500-6009-95	-10	VEHICLE & POWERED EQUIP MAT &	68,982	4,118	13,000	2,643	13,000	13,000	13,000	
064500-8100-95	-10	VEHICLE REPLACEMENT		33,541						
064500-8105-95	-10	MOTOR VEHICLES AND EQUIP								
064500-8300-95	-10	VEHICLES ADDITION		47,408						
--SUB TOTAL--		70,805	105,671	13,000	12,209		13,000	13,000	13,000	
--TOTAL DEPARTMENT--		70,805	105,671	13,000	12,209		13,000	13,000	13,000	
064600-1142-95	-10	SCHOOL SAFETY COORDINATOR								
064600-1620-95	-10	SUPPLEMENTAL SAL-RESOURCE OFFI								
064600-2100-95	-10	FICA								
064600-2220-95	-10	VRS BENEIFTS HYBRID PLAN								
064600-2300-95	-10	HOSPITALIZATION								
064600-2400-95	-10	GROUP LIFE								
064600-2510-95	-10	DISABILITY INSURANCE HYBRID PL								
064600-2600-95	-10	UNEMPLOYMENT								
064600-2720-95	-10	WORKMAN COMP								
064600-2750-95	-10	RETIREE HEALTH CREDIT								
TOTAL - **OPERATION & MAINTENANCE**		2,848,427	2,806,685	2,650,687	2,244,003		2,829,533	2,829,533	2,829,533	
065100		**FOOD SERVICE**								
065100	-95	**FOOD SERVICE**								
065100-5501-95	-10	TRAVEL								
065100-6000-95	-10	REPAIR/REPLACEMENT								
065100-6002-95	-10	FOOD SUPPLIES								
065100-8100-95	-10	EQUIPMENT REPLACEMENT								
066000		**FACILITIES CATEGORY**								
066300		**FACILITIES-ARCHITECTURE**								
066300	-95	**FACILITIES ARCHITECTURE**								
066300-3190-95	-10	PURCHASED SERVICES	534,778	640,866	411,481					
--SUB TOTAL--		534,778	640,866		411,481					
--TOTAL DEPARTMENT--		534,778	640,866		411,481					
066500		**FACILITIES-BLDG AQUISITION**								
066500	-95	**FACILITIES-BLDG AQUISITION**								
066500-3000-95	-10	PURCHASED SERVICE	4,504							
066500-6000-95	-10	MATERIALS AND SUPPLIES	15,076							
--SUB TOTAL--		19,580								
--TOTAL DEPARTMENT--		19,580								

			----- Prior	Years -----	----- Current	Year -----	-- FY/2026 Budget Year -----			
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
066600			**CAPITAL OUTLAY**							
066600	-95		**CAPITAL OUTLAY**							
066600-3000-95	-10		PURCHASED SERVICES							
066600-8100-95	-10		CAPITAL OUTLAY REPLACEMENT							
066600-8101-95	-10		ROOF AT WASHINGTON DISTRICT							
066600-8102-95	-10		GENERATOR							
066600-8103-95	-10		.							
066600-8300-95	-10		FIXED CHARGES-CAPITAL OUTLAY							
066700	-95	-10	**WHS FIELD HOUSE**							
066700-8200-95	-10		WHS FIELD HOUSE	2,271,306		79,873				
			--SUB TOTAL--	<u>2,271,306</u>		<u>79,873</u>				
			--TOTAL DEPARTMENT--	<u>2,271,306</u>		<u>79,873</u>				
066800	-95	-10	**WHS BLEACHERS**							
066800-8200-95	-10		WHS BLEACHERS	797,990		27,000				
			--SUB TOTAL--	<u>797,990</u>		<u>27,000</u>				
			--TOTAL DEPARTMENT--	<u>797,990</u>		<u>27,000</u>				
066900			**TRACK RESURFACING WHS**							
066900-8200-95	-10		TRACK RESURFACING WHS			527,700				
			--SUB TOTAL--			<u>527,700</u>				
			--TOTAL DEPARTMENT--			<u>527,700</u>				
066901			**WHS PLAZA**							
066901-8200-95	-10		WHS PLAZA							
TOTAL - **FACILITIES CATEGORY**			<u>554,358</u>	<u>3,710,162</u>		<u>1,046,054</u>				
067000			**DEBT SERVICES CATEGORY**							
067000-9999			**DEBT SERVICE CATEGORY**							
067100			**DEBT SERVICE**							
067100	-95		**DEBT SERVICE**							
067100-9110-95	-10		LITERARY LOANS-PRINCIPAL							
067100-9111-95	-10		DEBT SERVICE-EARLY RETIREMENT							
067100-9112-95	-10		VPSA DEBT SERVICE - W&L ROOF							
067100-9120-95	-10		INTEREST-LITERARY LOAN							
067100-9121-95	-10		INTEREST-EARLY RETIREMENT DEBT							
067100-9122-95	-10		INTEREST VPSA - ROOF W&L							
067100-9130-95	-10		VPSA BONDS - ROOF PROJ							
067100-9210-95	-10		INTEREST LITERARY LOANS							
067100-9220-95	-10		INTEREST-BONDS							
067100-9230-95	-10		OTHER DEBT SERVICE							
067100-9250-95	-10		CAPITAL LEASE PAYMENT/LEASE PU							
067100-9300-95	-10		FUND TRANSFERS							

		----- Prior	Years -----			---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
067200-9300-95	-10	Fund transfer to Food Service								
067300-9650-95	-10	MAINTENANCE OF EFFORT PENALTIE								
067400		** FRAUDULENT CHECKS **								
067400-0095		** FRAUDULENT CHECKS **								
067400-9650-95	-10	FRAUDULENT CHECKS	13,922							
		--SUB TOTAL--	13,922							
		--TOTAL DEPARTMENT--	13,922							
TOTAL - **DEBT SERVICES CATEGORY**		13,922								
068000		**TECHNOLOGY**								
068000	-95	**TECHNOLOGY**								
068100		**TECHNOLOGY-CLASSROOM INSTR.*								
068100-1141-92	-10	INSTRUCTIONAL TECHNOLOGY SPECI								
068100-1141-93	-10	INSTRUCTIONAL TECHNOLOGY SPEC								
068100-1141-94	-10	INSTRUCTIONAL TECHNOLOGY SPEC.								
068100-1141-95	-10	INSTRUCTIONAL TECHNOLOGY	227,748	243,515	330,118	295,353		370,179	370,179	370,179
068100-1620-95	-10	SUPPLEMENT TECHNOLOGY COORD	10,500							
068100-1660-95	-10	EMPLOYEES BONUSES	2,000							
		--SUB TOTAL--	240,248	243,515	330,118	295,353		370,179	370,179	370,179
068100-1141-96	-10	INSTRUCTIONAL TECHNOLOGY SPEC								
068100-2100-92	-10	FICA								
068100-2210-92	-10	VRS								
068100-2300-92	-10	HEALTH INSURANCE								
068100-2400-92	-10	GROUP LIFE								
068100-2600-92	-10	UNEMPLOYMENT								
068100-2720-92	-10	WORKMAN COMP COPLE TECHNOLOGY								
068100-2750-92	-10	RHCC								
068100-2100-93	-10	FICA								
068100-2210-93	-10	VRS								
068100-2220-93	-10	VRS HYBRID								
068100-2300-93	-10	HEALTH INSURANCE								
068100-2400-93	-10	GROUP LIFE								
068100-2510-93	-10	HYBRID DISABILITY								
068100-2600-93	-10	UNEMPLOYMENT								
068100-2720-93	-10	WORKMAN COMP								
068100-2750-93	-10	RETIREE HEALTH CARE CREDIT								
068100-2100-94	-10	FICA								
068100-2210-94	-10	VRS								
068100-2220-94	-10	VRS HYBRID								
068100-2300-94	-10	HEALTH INSURANCE								
068100-2400-94	-10	GROUP LIFE								
068100-2510-94	-10	HYBRID DISABILITY								
068100-2600-94	-10	UNEMPLOYMENT								

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 142	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**TECHNOLOGY-CLASSROOM INSTR.*									
068100-2720-94	-10	WORKMAN COMP							
068100-2750-94	-10	RETIREE HEALTH CARE CREDIT							
068100-2100-95	-10	FICA-TECH SUPPORT	16,556	16,540	25,254	20,188	28,320	28,320	28,320
068100-2210-95	-10	VRS-TECH SUPPORT	27,745	29,688	31,321	24,684	33,177	33,177	33,177
068100-2220-95	-10	VRS BENEFITS HYBRID PLAN	9,188	10,785	23,546	20,285	28,535	28,535	28,535
068100-2300-95	-10	HOSPITALIZATION-TECH SUPPORT	30,491	33,461	48,186	43,339	48,187	48,187	48,187
068100-2400-95	-10	GLI-TECH SUPPORT	2,978	3,263	4,424	3,610	4,369	4,369	4,369
068100-2510-95	-10	DISABLITY HYBRID PLAN	132	154	383	313	412	412	412
068100-2600-95	-10	UNEMPLOYMENT-TECH SUPPORT			430		483	483	483
068100-2720-95	-10	WORKMAN'S COMP-TECH SUPPORT	3,000	1,158	3,000	2,000	3,000	3,000	3,000
068100-2750-95	-10	RETIREE HEALTH CARE-TECH SUPPO	2,689	2,947	3,995	3,701	4,481	4,481	4,481
--SUB TOTAL--		92,779	97,996	140,539	118,120		150,964	150,964	150,964
068100-2100-96	-10	FICA							
068100-2210-96	-10	VRS							
068100-2220-96	-10	VRS HYBRID							
068100-2300-96	-10	HEALTH INSURANCE							
068100-2400-96	-10	GROUP LIFE							
068100-2510-96	-10	HYBRID DISABILITY							
068100-2600-96	-10	UNEMPLOYMENT							
068100-2720-96	-10	WORKMAN COMP							
068100-2750-96	-10	RETIREE HEALTH CARE CREDIT							
068100-3000-92	-10	ANNUAL SITE LICENSE-COPLE	788	6,844		6,627			
--SUB TOTAL--		788	6,844		6,627				
068100-3000-93	-10	ANNUAL SITE LICENSE WD	2,906	5,992		2,125			
--SUB TOTAL--		2,906	5,992		2,125				
068100-3000-94	-10	PURCHASED SERVICE TECH MMS	10,904	8,444		5,224			
068100-3001-94	-10	PURCHASED SERVICE SP ED MMS							
068100-3002-94	-10	PURCHASED SERVICE CTE							
--SUB TOTAL--		10,904	8,444		5,224				
068100-3000-95	-10	PURCHASED SERVICES ANNUAL LICE	60,370	45,576	65,000	55,630	100,000	100,000	100,000
068100-3000-95	-10	PURCHASED SERVICES 1003A							
068100-3000-95	-10	TITLE II D ARRA							
068100-3000-95	-20	PURCHASE SERVICES - TECH - SPE	70	60	2,000	60	2,000	2,000	2,000
068100-3001-95	-10	PURCHASED SERVICE-SP. ED.	72						
--SUB TOTAL--		60,512	45,636	67,000	55,690		102,000	102,000	102,000
068100-3000-96	-10	PURCHASED SERVICE TECHNOLOGY W	8,347	3,246		699			
068100-3002-96	-10	PURCHASED SERVICE CTE WHS							
--SUB TOTAL--		8,347	3,246		699				
068100-5501-93	-10	TECHNOLOGY TRAVEL INSTRUCTION							
068100-5400-95	-10	LEASE OF COMPUTERS/SOFTWARE					4,000	4,000	4,000
068100-5501-95	-10	TRAVEL-TECHNOLOGY		1,021		607			

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**TECHNOLOGY-CLASSROOM INSTR.*									
068100-5800-95	-10 MISCELLANOUS REFUNDS								
	--SUB TOTAL--		1,021		607		4,000	4,000	4,000
068100-6050-25	-80 NON CAPITALIZED HARDWARE - VPI		17,725						
	--SUB TOTAL--		17,725						
068100-6000-92	-10 TECHNOLOGY MATERIALS COPL		674						
068100-6050-92	-10 NON CAPITZLIZED HARDWARE COPL	375							
	--SUB TOTAL--	375	674						
068100-6000-93	-10 TECHNOLOGY MATERIALS WD								
068100-6050-93	-10 NON CAPITALIZED HARDWARE WD	375							
	--SUB TOTAL--	375							
068100-6000-94	-10 TECHNOLOGY MATERIALS MMS		925						
068100-6050-94	-10 NON CAPITALIZED HARDWARE MMS	375	2,637						
	--SUB TOTAL--	375	3,562						
068100-6000-95	-10 MATERIALS & SUPPLIES-TECH SUPP	7,137	32	10,000	173		10,000	10,000	10,000
068100-6000-95	-20 TECHNOLOGY MATERIALS SP ED								
068100-6001-95	-10 MATERIALS/SUPPLIES-TITLE II								
068100-6002-95	-10 MATERIALS/SUPPLIES SP.ED. TECH								
068100-6040-95	-10 TECHNOLOGY-SOFTEARE/ON LINE CO			1,000			1,000	1,000	1,000
068100-6040-95	-30 SOFTWARE								
068100-6041-95	-10 SOFTWARE-TITLE II								
068100-6050-95	-10 HARDWARE-NON CAPITALIZED	4,200	3,921	14,000	327,164		150,000	150,000	150,000
068100-6050-95	-10 1003 A & G NON CAPITALIZED HAR								
068100-6051-95	-10 NON CAPITALIZED HARDWARE SP. E			1,000			1,000	1,000	1,000
068100-6060-95	-10 INFRASTRUCTURE-NON CAPITALIZED								
	--SUB TOTAL--	11,337	3,953	26,000	327,337		162,000	162,000	162,000
068100-6000-96	-10 TECHNOLOGY SUPPLIES WHS		136						
068100-6050-96	-10 NON CAPITALIZED HARDWARE WHS	9,647							
	--SUB TOTAL--	9,647	136						
068100-8210-95	-10 HARDWARE CAPITALIZED	9,376	32,229						
068100-8220-95	-10 INRASTRUCTURE CAPITALIZED								
068100-8230-95	-10 CAPITALIZED SOFTWARE/INT.ASSES								
068100-8300-95	-10 HARDWARE REPLACEMENT		600						
068100-8350-95	-10 HARDWARE ADDITIONS								
068100-8350-95	-30 HARDWARE ADDITIONS								
068100-9000-95	-10 RESERVE ACCOUNT-2% RAISE								
	--SUB TOTAL--	9,376	32,829						
	--TOTAL DEPARTMENT--	447,969	471,573	563,657	811,782		789,143	789,143	789,143

068200 **TECHNOLOGY INSTRUCT. SUPPORT

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**TECHNOLOGY INSTRUCT. SUPPORT									
068200	-000-000	**TITLE III TECHNOLOGY**							
068200	-000-000	**CARL PERKINS TECHNOLOGY**							
068200	-000-000	**VPSA TECHNOLOGY**							
068200-3000-92	-10	PURCHASED SERVICE INSTR SUPP C	1,856	685					
		--SUB TOTAL--	<u>1,856</u>	<u>685</u>					
068200-3000-93	-10	PURCHASED SERVICE INSTR SUPP W	1,856	861					
		--SUB TOTAL--	<u>1,856</u>	<u>861</u>					
068200-3000-94	-10	PURCHASED SERVICE INSTR SUPP M	1,856	934					
		--SUB TOTAL--	<u>1,856</u>	<u>934</u>					
068200-3000-95	-10	PURCHASED SERVICES	157	17,824	18,000	61,704	90,000	90,000	90,000
068200-3000-95	-10	TECHNOLOGY PURC. SERV. - TITLE							
068200-3000-95	-10	PURCHASE SERVICES - VPSA							
		--SUB TOTAL--	<u>157</u>	<u>17,824</u>	<u>18,000</u>	<u>61,704</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
068200-3000-96	-10	PURCHASED SERVICE INSTR SUPP W	1,988	817					
		--SUB TOTAL--	<u>1,988</u>	<u>817</u>					
068200-6000-95	-10	MATERIALS & SUPPLIES	37	115	500		500	500	500
068200-6040-95	-10	TECHNOLOGY SOFTWARE - CARL PER							
068200-6040-95	-10	TECHNOLOGY SOFTWARE - VPSA							
068200-6050-95	-10	HARDWARE NON-CAPITALIZED			5,000	299	5,000	5,000	5,000
068200-6050-95	-10	NONCAPITALIZED TECH - CARL PER							
068200-6050-95	-10	NON-CAPITALIZED HARDWARE - VPS							
068200-6060-95	-10	NON-CAP TECHNOLOFY INF - VPSA							
		--SUB TOTAL--	<u>37</u>	<u>115</u>	<u>5,500</u>	<u>299</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
068200-6050-96	-10	NON-CAPITALIZD HARDWARE-SUPP W							
068200-8210-95	-10	HARDWARE ADDITIONS							
068200-8350-95	-10	HARDWARE ADDITIONS							
		--TOTAL DEPARTMENT--	<u>7,750</u>	<u>21,236</u>	<u>23,500</u>	<u>62,003</u>	<u>95,500</u>	<u>95,500</u>	<u>95,500</u>
068300		**TECHNOLOGY-ADMINISTRATION**							
068300-1110-95	-10	TECHNOLOGY ADMINISTRATOR	84,742	90,924	95,661	79,718	99,966	99,966	99,966
068300-1141-95	-10	TECHNOLOGY SUPPORT							
068300-1660-95	-10	EMPLOYEES BONUSES	1,000						
068300-2100-95	-10	FICA-TECH ADM	6,598	6,999	7,319	6,132	7,648	7,648	7,648
068300-2210-95	-10	VRS-TECH ADM	14,084	15,070	15,899	11,328	15,225	15,225	15,225
068300-2300-95	-10	HOSPITALIZATION-TECH ADM	8,469	9,294	10,476	8,556	10,476	10,476	10,476
068300-2400-95	-10	GLI-TECH ADM	1,136	1,215	1,282	941	1,180	1,180	1,180
068300-2600-95	-10	UNEMPLOYMENT-TECH ADM			125		130	130	130
068300-2720-95	-10	WORKMAN'S COMP-TECH ADM							
068300-2750-95	-10	RETIREE HEALTH CARE-TECH ADM	1,025	1,097	1,158	965	1,210	1,210	1,210
068300-3000-95	-10	PURCHASES SERVICES(ANNUAL LICE	73,520	75,204	53,000	17,372	3,000	3,000	3,000
068300-3000-95	-20	PURCHASE SERVICES SPEC ED ANL	787	826		867			

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
TECHNOLOGY-ADMINISTRATION									
068300-5501-95 -10	TRAVEL AND PROFESSIONA DEVELOP	75			352		2,000	2,000	2,000
068300-6000-95 -10	MATERIALS AND SUPPLIES	993	429	500	588		500	500	500
068300-6040-95 -10	SOFTWARE		147						
068300-6050-95 -10	NON-CAPITALIZED HARDWARE	5,849	3,011	124,408	509		5,000	5,000	5,000
068300-8210-95 -10	HARDWARE ADDITIONS		2,127						
068300-8300-95 -10	HARDWARE REPLACEMENT								
068300-8350-95 -10	HARDWARE ADDITIONS								
--SUB TOTAL--		<u>198,278</u>	<u>206,343</u>	<u>309,828</u>	<u>127,328</u>		<u>146,335</u>	<u>146,335</u>	<u>146,335</u>
--TOTAL DEPARTMENT--		<u>198,278</u>	<u>206,343</u>	<u>309,828</u>	<u>127,328</u>		<u>146,335</u>	<u>146,335</u>	<u>146,335</u>
068400-6050-95 -10	ADMIN/HEALTH-NON CAPITALIZED E						7,000	7,000	7,000
--SUB TOTAL--							<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
--TOTAL DEPARTMENT--							<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
068500		**TECHNOLOGY-PUPIL TRANSP**							
068500-3000-95 -10	PURCHASED SERVICES (ANNUAL LIC	32,558	54,046	25,000	55,776		52,000	52,000	52,000
068500-6000-95 -10	MATERIALS & SUPPLIES			200			200	200	200
068500-6040-95 -10	SOFTWARE								
068500-6050-95 -10	NON CAPITALIZED EQUIPMENT								
068500-8210-95 -10	HARDWARE ADDITIONS								
--SUB TOTAL--		<u>32,558</u>	<u>54,046</u>	<u>25,200</u>	<u>55,776</u>		<u>52,200</u>	<u>52,200</u>	<u>52,200</u>
--TOTAL DEPARTMENT--		<u>32,558</u>	<u>54,046</u>	<u>25,200</u>	<u>55,776</u>		<u>52,200</u>	<u>52,200</u>	<u>52,200</u>
068600		**TECHNOLOGY-OPERATION & MAINT							
068600-3000-95 -10	PURCHASED SERVICES-OPERATIONS/	22,575	19,709	14,000	13,769		15,000	15,000	15,000
--SUB TOTAL--		<u>22,575</u>	<u>19,709</u>	<u>14,000</u>	<u>13,769</u>		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
068600-5001-93 -10	TELECOMMUNICATIONS WD								
068600-5001-95 -10	TELECOMMUNICATIONS(DATA, TRUCK,	98,799	146,992	106,000	103,563		142,800	142,800	142,800
--SUB TOTAL--		<u>98,799</u>	<u>146,992</u>	<u>106,000</u>	<u>103,563</u>		<u>142,800</u>	<u>142,800</u>	<u>142,800</u>
068600-6000-92 -10	MATERIALS/SUPPLIES MAINT. TECH								
068600-6000-95 -10	MATERIALS & SUPPLIES			500			500	500	500
068600-6040-95 -10	SOFTWARE		7,500		484				
068600-6050-95 -10	NON CAPITALIZED HARDWARE	27,913		10,000			10,000	10,000	10,000
--SUB TOTAL--		<u>27,913</u>	<u>7,500</u>	<u>10,500</u>	<u>484</u>		<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
068600-6050-96 -10	NON-CAPITAL HARDWARE-MEW HIGH								
068600-8210-95 -10	HARDWARE ADDITIONS	15,922		7,000			7,000	7,000	7,000
--SUB TOTAL--		<u>15,922</u>		<u>7,000</u>			<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
--TOTAL DEPARTMENT--		<u>165,209</u>	<u>174,201</u>	<u>137,500</u>	<u>117,816</u>		<u>175,300</u>	<u>175,300</u>	<u>175,300</u>
068700-3000-95 -10	PURCHASED SERVICE TECHNOLOGY F								

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
PURCHASED SERVICE TECHNOLOGY F									
068700-6050-95 -10	NON_CAPITALIZED EQUIPMENT FS								
TOTAL - **TECHNOLOGY**		851,764	927,399	1,059,685	1,174,705		1,265,478	1,265,478	1,265,478
069100 ** TITLE I C **									
069100-1620-22 -10	SUPPLEMENT TITLE IC COPLE								
069100-1121-23 -10	TEACHER TITLE I C WD	35,668	30,494	32,100	23,875		33,022	33,022	33,022
069100-1620-23 -10	SUPPLEMENT TITLE IC WD								
	--SUB TOTAL--	35,668	30,494	32,100	23,875		33,022	33,022	33,022
069100 -25 ** TITLE I C **									
069100-1121-25 -10	MEP TEACHER -TITLE 1C								
069100-1620-25 -10	DIV SUPPLEMENT ELL/MEP ELEM TI			2,600	2,600		2,600	2,600	2,600
	--SUB TOTAL--			2,600	2,600		2,600	2,600	2,600
069100-1620-34 -10 SUPPLEMENT TITLE IC MMS SECOND									
069100-1620-36 -10	SUPPLEMENT TITLE 1C WHS	2,600	2,600						
	--SUB TOTAL--	2,600	2,600						
069100-1121-95 -60	DIV MATEMATICA TEACHERS - TITL	18,000	12,600	16,800	16,800		12,600	12,600	12,600
069100-1131-95 -10	MATEMATICA NURSE	4,500	3,900	4,200	3,900				
069100-1370-95 -10	BUS DRIVERS MATHMATICA	3,304	3,198	3,640	3,380		3,380	3,380	3,380
069100-1371-95 -10	FOOD SERVICE MATHMATICA	3,040							
069100-1620-95 -10	EL/MEP SUPPLEMENT TITLE IC								
	--SUB TOTAL--	28,844	19,698	24,640	24,080		15,980	15,980	15,980
069100-2100-22 -10 FICA TITLE I C COPLE									
069100-2100-23 -10	FICA TITLE I C WD	1,720	2,333	2,655	1,826		2,726	2,726	2,726
	--SUB TOTAL--	1,720	2,333	2,655	1,826		2,726	2,726	2,726
069100-2100-25 -10	FICA-TITLE IC				198				
069100-2210-25 -10	VRS-TITLE IC								
069100-2300-25 -10	HOSPITALIZATION-TITLE 1C								
069100-2400-25 -10	GLI-TITLE IC								
069100-2750-25 -10	RETIREE HEALTH CARE-TITLE IC								
	--SUB TOTAL--				198				
069100-2100-34 -10 FICA SECONDARY TITLE IC MMS									
069100-2100-36 -10	FICA TITLEIC WHS	198	198						
	--SUB TOTAL--	198	198						
069100-2100-95 -10	FICA BUS DRIVERS	112	517	600	521		1,223	1,223	1,223
069100-2100-95 -60	fica summer school title i c	1,358	918	1,285	1,231				
069100-2101-95 -10	FICA FOOD SERVICE MATHEMATICA	233							
069100-2102-95 -10	FICA MATEMATICA NURSE								
	--SUB TOTAL--	1,703	1,435	1,885	1,752		1,223	1,223	1,223

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** TITLE I C **									
069100-3000-22	-10	PURCHASED SERVICE COPL							
069100-3000-23	-10	PURCHASED SERVICE TITLE IC WD	9,254	9,162					
--SUB TOTAL--		9,254	9,162						
069100-3000-24	-10	PURCHASED SERVICE TITLE 1C MMS							
069100-3000-25	-10	PURCHASED SERVICE TITLE 1-C		10,000			9,348	9,348	9,348
--SUB TOTAL--				10,000			9,348	9,348	9,348
069100-3000-34	-10	PURCHASED SERVICE TITLE IC MMS			139				
--SUB TOTAL--					139				
069100-3000-35	-10	PURCHASED SERVICE(STAFF DEVELO		2,000	360				
--SUB TOTAL--				2,000	360				
069100-3000-36	-10	PURCHASED SERVICE TITLE IC WHS			796				
--SUB TOTAL--					796				
069100-3000-92	-60	PURCHASED SER MATHEMATICA CP							
069100-3000-93	-10	PURCHASED SERVICE (68100)TECHN							
069100-3000-93	-60	PURCHASED SER MATHEMATICA WD							
069100-3000-94	-60	PURCHASED SER MATHEMATICA MMS							
069100-3000-95	-10	purchased service title I C (6							
069100-3000-95	-60	PURCHASED SERVICE MATHEMATICA							
069100-4000-22	-10	INTERNAL SERVICES COPL							
069100-4000-23	-10	INTERNAL SERVICES WD							
069100-4000-24	-10	INTERNAL SERVICES MMS ELEMENTA							
069100-4000-25	-10	INTERNAL SERVICES-TITLE IC-FOO	1,271	1,000					
--SUB TOTAL--		1,271		1,000					
069100-4000-34	-10	INTERNAL SERVICES MMS SECONDAR							
069100-4000-35	-10	INTERNAL SERVICES SECONDARY		1,000					
--SUB TOTAL--				1,000					
069100-4000-36	-10	INTERNAL SERVICES WHS							
069100-4000-95	-10	INTERNAL SERVICES TITLE IC		1,137	948				
069100-4000-95	-60	INTERNAL SERVICES NON-REMEDIAL							
--SUB TOTAL--			1,137		948				
069100-5501-22	-10	TRAVEL/STAFF DEVELOPMENT COPL							
069100-5501-23	-10	TRAVEL WD TITLE I C							
069100-5501-25	-10	TRAVEL-TITLE IC		300					
069100-5504-25	-10	PROF DEVELOPMENT-TITLE 1C (613							
--SUB TOTAL--				300					
069100-5501-35	-10	TRAVEL/STAFF DEVELOPMENT		300	82				
--SUB TOTAL--				300	82				

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** TITLE I C **									
069100-5000-36	-10	PRAXIS TEST FEES			264				
069100-5504-36	-10	STAFF DEVELOPMENT WHS							
--SUB TOTAL--					264				
069100-5504-93	-80	TRAVEL STAFF DEV PRE-K WD TITL							
069100-5500-95	-10	TRAVEL TITLE IC							
069100-5501-95	-60	TRAVEL MATHEMATICA							
069100-6000-22	-10	TITLE IC MATERIALS COPLE	27	209					
069100-6031-22	-10	INSTRUCTIONAL MATERIALS TITLEI							
--SUB TOTAL--		27	209						
069100-6000-23	-10	TITLE I C MATERIALS WD							
069100-6031-23	-10	INSTRUCTIONAL MATERIALS TITLEI							
069100-6000-24	-10	TITLE IC MATERIALS MMS ELEM	4,802	1,930					
069100-6031-24	-10	INSTRUCTIONAL MATERIALS TITLEI							
--SUB TOTAL--		4,802	1,930						
069100-6036-25	-10	INSTRUCTIONAL MATERIALS		3,000					
069100-6039-25	-10	MATERIALS-TITLE IC							
--SUB TOTAL--				3,000					
069100-6000-34	-10	TITLE I C MATERIALS MMS SEC							
069100-6031-34	-10	INSTRUCTIONAL SUPPLIES TITLE I							
069100-6036-34	-10	INSTRUCTIONAL MATERIALS TITLEI							
069100-6036-35	-10	MIGRANT MATERIALS SECONDARY		1,601					
--SUB TOTAL--				1,601					
069100-6000-36	-10	TITLE I C MATERIALS WHS			3,084				
069100-6031-36	-10	INSTRUCTIONA SUPPLIES TITLE C							
069100-6036-36	-10	TITLE IC INSTRUCTIONAL MATERIA							
--SUB TOTAL--					3,084				
069100-6036-92	-60	MATEMATICA SUPPLIES-COPLE		590					
--SUB TOTAL--			590						
069100-6036-93	-60	MATEMATICA SUPPLIES-WD		2,224					
--SUB TOTAL--			2,224						
069100-6036-94	-60	MATEMATICA SUPPLIES -MMS	842	5,595					
--SUB TOTAL--		842	5,595						
069100-6000-95	-10	MATERIAL TITLE I C (68100)	5,832						
069100-6036-95	-60	SUMMER SCHOOL MATERIALS TITLE		2,500					
069100-6050-95	-10	TITLE I C NON-CAPITALIZED HARD							
--SUB TOTAL--		5,832		2,500					
--TOTAL DEPARTMENT--		92,761	77,605	85,581	60,004		64,899	64,899	64,899

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
069101	** TITLE III **								
069101-1121-25 -10	ELL/MED TEACHER SAL-TITLE III					_____	_____	_____	
069101-1620-25 -10	STIPEND-TITLE III					_____	_____	_____	
069101-1620-34 -10	SUPPLEMENT TITLE III MMS					_____	_____	_____	
069101-1620-35 -10	SUPPLEMENT TITLE III					_____	_____	_____	
069101-2100-25 -10	FICA-ELL/MED TEACHER-TITLE III					_____	_____	_____	
069101-2210-25 -10	VRS-ELL/MED TEACHER-TITLE III					_____	_____	_____	
069101-2300-25 -10	HOSPITALIZATION-ELL/MED-TITLE					_____	_____	_____	
069101-2400-25 -10	GLI-ELL/MED TEACHER-TITLE III					_____	_____	_____	
069101-2750-25 -10	RETIREE HEALTH CARE-TITLE III					_____	_____	_____	
069101-2100-34 -10	FICA TITLE III MMS					_____	_____	_____	
069101-2100-35 -10	FICA					_____	_____	_____	
069101-3000-22 -10	PURCHASED SERVICE(STAFF DEVEL		673			_____	_____	_____	
	--SUB TOTAL--	_____	<u>673</u>	_____					_____
069101-3000-23 -10	PURCHASED SERVICE(STAFF DEV.)W		758		359	_____	_____	_____	
	--SUB TOTAL--	_____	<u>758</u>	_____	<u>359</u>				_____
069101-3000-24 -10	PURCHASED SERVICE MMS ELEMENTA	500	250			_____	_____	_____	
	--SUB TOTAL--	<u>500</u>	<u>250</u>	_____					_____
069101-3000-25 -10	PURCHASED SERVICES			1,300		_____	1,350	1,350	1,350
	--SUB TOTAL--	_____		<u>1,300</u>			<u>1,350</u>	<u>1,350</u>	<u>1,350</u>
069101-3000-34 -10	PURCHASED SERVICE STAFF DEV-MM		399			_____	_____	_____	
	--SUB TOTAL--	_____	<u>399</u>	_____					_____
069101-3000-35 -10	PURCHASED SERVICES SECONDARY					_____	_____	_____	
069101-3000-35 -10	PURCHASED SERVICES SECONDARY			1,300	170	_____	1,350	1,350	1,350
	--SUB TOTAL--	_____		<u>1,300</u>	<u>170</u>		<u>1,350</u>	<u>1,350</u>	<u>1,350</u>
069101-3000-36 -10	PURCHASED SERVICE TITLE III WH		1,144		510	_____	_____	_____	
069101-3000-36 -20	PURCHASED SER SP ED WHS TITLE					_____	_____	_____	
069101-3001-36 -10	PURCHASED SERVICE (STAFF DEV)W					_____	_____	_____	
	--SUB TOTAL--	_____	<u>1,144</u>	_____	<u>510</u>				_____
069101-3000-93 -80	PURCHASED SERVICE(SD)PRE-K					_____	_____	_____	
069101-3000-95 -10	technology purchased services					_____	_____	_____	
069101-4000-22 -10	INTERNAL SERVICES COPLE					_____	_____	_____	
069101-4000-23 -10	INTERNAL SERVICES WD					_____	_____	_____	
069101-4000-24 -10	INTERNAL SERVICES MMS ELEMENTA					_____	_____	_____	
069101-4000-25 -10	INTERNAL SERVICES		589	1,250		_____	1,271	1,271	1,271
	--SUB TOTAL--	_____	<u>589</u>	<u>1,250</u>			<u>1,271</u>	<u>1,271</u>	<u>1,271</u>
069101-4000-34 -10	INTERNAL SERVICE MMS SECONDARY					_____	_____	_____	
069101-4000-35 -10	INTERNAL SERVICES		589	1,250	1,516	_____	1,271	1,271	1,271
	--SUB TOTAL--	_____	<u>589</u>	<u>1,250</u>	<u>1,516</u>		<u>1,271</u>	<u>1,271</u>	<u>1,271</u>

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** TITLE III **									
069101-4000-36	-10	INTERNAL SERVICES WHS							
069101-5501-22	-10	TRAVEL TITLE III COPL							
069101-5501-23	-10	TRAVEL TITLE III WASHINGTON DI							
069101-5000-25	-10	TRAVEL							
069101-5500-25	-10	TRAVEL TITLE III							
069101-5501-25	-10	travel		200			500	500	500
--SUB TOTAL--				200			500	500	500
069101-5501-34	-10	TRAVEL SECONDARY TITLE III MMS							
069101-5000-35	-10	TRAVEL							
069101-5500-35	-10	TRAVEL TITLE III							
069101-5504-35	-10	STAFF DEVELOPMENT (61310)							
069101-5501-36	-10	TRAVEL TITLE III WHS							
069101-5501-36	-20	TRAVEL TITLE III SP ED WHS							
069101-5501-93	-80	TRAVEL-PRE-K WD TITLE III							
069101-6036-22	-10	INSTRUCTIONAL SUPPLIES CP Titl	985	16	3,426				
--SUB TOTAL--		985	16		3,426				
069101-6036-23	-10	INSTRUCTIONAL SUPPLIES TITLE I	2,645	643	2,963				
--SUB TOTAL--		2,645	643		2,963				
069101-6036-25	-10	TITLE III MATERIALS-ELEM	107	3,230			2,990	2,990	2,990
--SUB TOTAL--		107	3,230				2,990	2,990	2,990
069101-6036-34	-10	MATERIALS TITLE III MMS SEC		1,094	3,725				
--SUB TOTAL--			1,094		3,725				
069101-6036-35	-10	TITLE III MATERIALS		1,371	3,030		2,980	2,980	2,980
--SUB TOTAL--			1,371	3,030			2,980	2,980	2,980
069101-6036-36	-10	INST. MATERIALS TITLE III WHS		96					
--SUB TOTAL--			96						
--TOTAL DEPARTMENT--		4,237	7,622	11,560	12,669		11,712	11,712	11,712
069102		**1003G**							
069102	-00 -00	**1003G**							
069102-1121-23	-10	TEACHER SALARY							
069102-1520-23	-10	SUBSTITUTE TEACHER							
069102-1620-23	-10	SUPPLEMENT SALARIES							
069102-1621-23	-10	SUPPLEMENT CLERICAL (61410)							
069102-1121-25	-10	READING SPECIALIST-1003(G)							
069102-1620-25	-10	STIPENDS-1003(G)							
069102-1370-95	-10	EXTENDED DAY DRIVERS-1003G							
069102-2100-23	-10	FICA							
069102-2101-23	-10	FICA							
069102-2210-23	-10	VRS							

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 151	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Department Request	Year ---- County Admin Recommends	----- Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
1003G									
069102-2300-23	-10 HOSPITALIZATION					_____	_____	_____	
069102-2400-23	-10 GLI					_____	_____	_____	
069102-2750-23	-10 RETIREE HEALTH CARE					_____	_____	_____	
069102-2100-25	-10 FICA-1003(G)					_____	_____	_____	
069102-2101-25	-10 FICA-CLERICAL-1003(G)					_____	_____	_____	
069102-2210-25	-10 VRS-READING SPEC-1003(G)					_____	_____	_____	
069102-2300-25	-10 HOSPITALIZATION-READING SPEC-1					_____	_____	_____	
069102-2400-25	-10 GLI-READING SPEC-1003(G)					_____	_____	_____	
069102-2750-25	-10 RETIREE HEALTH CARE-READING SP					_____	_____	_____	
069102-2102-95	-10 FICA					_____	_____	_____	
069102-3000-23	-10 PURCHASED SERVICES					_____	_____	_____	
069102-3000-25	-10 PURCHASED SERVICES-1003(G)					_____	_____	_____	
069102-3001-93	-10 PURCHASED SERVICES TECH. (6810					_____	_____	_____	
069102-3001-95	-10 PURCHASED SERVICES-TECHNOLOGY-					_____	_____	_____	
069102-5501-23	-10 TRAVEL					_____	_____	_____	
069102-5504-23	-10 STAFF DEVELOPMENT (61310)					_____	_____	_____	
069102-5501-25	-10 TRAVEL-1003(G)					_____	_____	_____	
069102-5504-25	-10 PROF DEVELOPMENT-1003(G)					_____	_____	_____	
069102-6031-23	-10 INSTRUCTIONAL MATERIALS					_____	_____	_____	
069102-6031-25	-10 INSTRUCTIONAL SUPPLIES-1003(G)					_____	_____	_____	
069103	** TITLE I **								
069103-1121-22	-10 TEACHER TITLE 1 COPLE	214,508	271,677	298,611	180,336	_____	271,984	271,984	271,984
069103-1140-22	-10 PARAPROFESSIONAL COPLE	20,851	23,466		18,536	_____	_____	_____	
069103-1620-22	-10 SUPPLEMENT TEACHER COPLE TITLE	8,000	4,000		8,000	_____	8,000	8,000	8,000
069103-1620-22	-20 SUPPLEMENT TITLE IA SP ED					_____	_____	_____	
069103-1620-22	-40 SUPPLEMENT GIFTED TITLE 1A					_____	_____	_____	
069103-1621-22	-10 SUPPLEMENT CLERICAL COPLE TITL					_____	_____	_____	
	--SUB TOTAL--	<u>243,359</u>	<u>299,143</u>	<u>298,611</u>	<u>206,872</u>	_____	<u>279,984</u>	<u>279,984</u>	<u>279,984</u>
069103-1121-23	-10 TEACHER TITLE I WD	202,690	217,212	228,464	178,539	_____	233,969	233,969	233,969
069103-1140-23	-10 PARAPROFESSIONAL WD					_____	_____	_____	
069103-1620-23	-10 TEACHER SUPPLEMENT WD TITLE IA	8,000	8,000			_____	8,000	8,000	8,000
069103-1620-23	-20 SUPPLEMENT WD SP ED TITLE IA					_____	_____	_____	
069103-1621-23	-10 SUPPLEMENT CLERICAL WD TITLE I					_____	_____	_____	
	--SUB TOTAL--	<u>210,690</u>	<u>225,212</u>	<u>228,464</u>	<u>178,539</u>	_____	<u>241,969</u>	<u>241,969</u>	<u>241,969</u>
069103-1121-25	-10 CES TEACHER/WD TEACHER TITLE I					_____	_____	_____	
069103-1141-25	-10 CES PARA/WD PARA TITLE I					_____	_____	_____	
069103-1620-25	-10 DIV SUPPLEMENTAL - ELEM TITLE					_____	_____	_____	
069103-1621-25	-10 DIV SUPPLEMENTAL-TITLE 1-CLERI					_____	_____	_____	
069103-1620-92	-80 SUPPLEMENT PRE-K COPLE TITLE I					_____	_____	_____	
069103-1620-93	-80 SUPPLEMENT PRE-K TITLE IA WD					_____	_____	_____	
069103-1121-95	-80 TITLE I PRE-K TEACHER					_____	_____	_____	
069103-1141-95	-80 TITLE I PRE-K AIDE					_____	_____	_____	
069103-1370-95	-10 DIV SUPPLEMENTAL-TITLE 1-DRIVE					_____	_____	_____	
069103-1371-95	-10 FOOD SERVICE EXTENDED DAY (651					_____	_____	_____	
069103-2100-22	-10 FICA TITLE 1 COPLE	18,505	22,778	22,844	15,706	_____	21,419	21,419	21,419

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
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** TITLE I **										
069103-2100-22	-20	FICA TITLE 1A SP ED								
069103-2100-22	-40	FICA TITLE 1A GIFTED								
069103-2101-22	-10	FICA CLERICAL TITLE I A								
069103-2210-22	-10	VRS TITLE I COPLE	35,651	38,080	39,963	30,751		37,550	37,550	37,550
069103-2220-22	-10	VRS HYBRID COPLE	3,465	13,086	9,667	3,439		4,764	4,764	4,764
069103-2300-22	-10	HMP TITLE IA COPLE	17,140	18,736	20,951	21,650		20,951	20,951	20,951
069103-2400-22	-10	GLI TITLE IA COPLE	3,154	4,125	4,002	2,816		3,210	3,210	3,210
069103-2510-22	-10	VLDP TITLE I A COPLE	50	187	158	59		69	69	69
069103-2750-22	-10	RETIREE HEALTH CARE TITLE 1A C	2,848	3,725	3,614	2,888		3,292	3,292	3,292
		--SUB TOTAL--	<u>80,813</u>	<u>100,717</u>	<u>101,199</u>	<u>77,309</u>		<u>91,255</u>	<u>91,255</u>	<u>91,255</u>
069103-2100-23	-10	FICA TITLE I WD	15,659	16,771	17,477	13,016		18,511	18,511	18,511
069103-2100-23	-20	FICA TITLE IA WD SP ED								
069103-2101-23	-10	FICA CLERICAL TITLE I A WD								
069103-2210-23	-10	VRS TITLE I WD	33,754	36,055	37,971	29,080		35,634	35,634	35,634
069103-2300-23	-10	HMP TITLE 1A WD	28,999	31,840	35,616	26,417		35,616	35,616	35,616
069103-2400-23	-10	GLI TITLE IA WD	2,722	2,907	3,062	2,415		2,761	2,761	2,761
069103-2750-23	-10	RETIREE HEALTH CARE TITLE IA W	2,457	2,625	2,765	2,476		2,832	2,832	2,832
		--SUB TOTAL--	<u>83,591</u>	<u>90,198</u>	<u>96,891</u>	<u>73,404</u>		<u>95,354</u>	<u>95,354</u>	<u>95,354</u>
069103-2100-25	-10	FICA-TITLE IA								
069103-2101-25	-10	FICA CLERICAL (61410)								
069103-2210-25	-10	VRS-TITLE IA								
069103-2220-25	-10	VRS HYBRID PLAN								
069103-2300-25	-10	HOSPITALIZATION-TITLE IA								
069103-2400-25	-10	GLI-TITLE 1A								
069103-2510-25	-10	DISABILITY HYBRID PLAN								
069103-2600-25	-10	UNEMPLOYMENT								
069103-2750-25	-10	RETIREE HEALTH CARE-TITLE IA								
069103-2100-92	-80	FICA PRE-K TITLE 1A								
069103-2100-93	-80	FICA PRE-K TITLE IA WD								
069103-2100-95	-10	FICA EXTENDED DAY DRIVERS								
069103-2100-95	-80	FICA TITLE I PRE-K								
069103-2101-95	-10	FICA FOOD SERVICE EXT. DAY (65								
069103-2210-95	-80	VRS TITLE I PRE-K								
069103-2300-95	-80	HEALTH INS. TITLE I PRE-K								
069103-2400-95	-80	GLI TITLE I PRE-K								
069103-2750-95	-80	RETIREE HEALTH TITLE I PRE-K								
069103-3000-22	-10	PURCHASED SERVICE-COPLE	17,738	3,124						
		--SUB TOTAL--	<u>17,738</u>	<u>3,124</u>						
069103-3000-23	-10	PURCHASED SERVICE WD	17,398	1,273						
		--SUB TOTAL--	<u>17,398</u>	<u>1,273</u>						
069103-3000-25	-10	PURCHASED SERVICES-TITLE IA	1,775							
		--SUB TOTAL--	<u>1,775</u>							

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** TITLE I **									
069103-3001-92	-10	PURCHASED SERVICE TECHNOLOGY(6							
069103-3000-93	-80	PURCHASED SERVICE PRE-K STAFF	800						
069103-3001-93	-10	PURCHASED SERVICE TECHNOLOGY (							
--SUB TOTAL--		800							
069103-3000-95	-80	PURCHASED SERVICES PRE-K							
069103-4000-22	-10	INTERNAL SERVICES TITLE1C COPL							
069103-4000-22	-10	INTERNAL SERVICES COPL	3,767	3,285	1,237				
--SUB TOTAL--		3,767	3,285		1,237				
069103-4000-23	-10	INTERNAL SERVICES TITLE1C WD							
069103-4000-23	-10	INTERNAL SERVICES WD		3,285					
--SUB TOTAL--			3,285						
069103-4000-24	-10	INTERNAL SERVICES TITLE C MMS							
069103-4000-25	-10	internal services		2,000			2,000	2,000	2,000
--SUB TOTAL--				2,000			2,000	2,000	2,000
069103-4000-34	-10	INTERNAL SERVICES TITLE 1C MMS							
069103-4000-36	-10	INTERNAL SERVICES TITLE IC WHS							
069103-4000-95	-80	internal services pre-k title							
069103-5504-22	-10	TRAVEL STAFF DEVELOPMENT (6131							
069103-5504-23	-10	TRAVEL STAFF DEVELOPMENT WD	607						
--SUB TOTAL--		607							
069103-5501-25	-10	TRAVEL-TITLE IA	3,307						
069103-5504-25	-10	STAFF DEVELOPMENT (61310)							
069103-5504-25	-20	STAFF DEVELOPMENT SP. ED TITLE							
--SUB TOTAL--		3,307							
069103-5800-93	-80	MISCELLANEOUS REIMBURSEMENT-TE							
069103-5501-95	-80	travel title i pre-k							
069103-6035-22	-10	INSTRUCTIONAL SUPPLIES COPL	74,448	20,693	4,949				
--SUB TOTAL--		74,448	20,693		4,949				
069103-6035-23	-10	INSTRUCTIONAL SUPPLIES WD	12,024	43,415	8,208				
--SUB TOTAL--		12,024	43,415		8,208				
069103-6035-25	-10	INSTRUCTIONAL MATERIALS-TITLE	11,348	4,072			57,845	57,845	57,845
069103-6036-25	-10	CLASSROOM LIBRARY (LIBRARY)							
--SUB TOTAL--		11,348		4,072			57,845	57,845	57,845
069103-6035-92	-80	PRE-K TITLE I A COPL	4,435	352	289				
--SUB TOTAL--		4,435	352		289				
069103-6035-93	-80	PRE-K TITLE I WASHINGTON DISTR	813	130	1,384				
--SUB TOTAL--		813	130		1,384				

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
** TITLE I **									
069103-6035-95 -10	TECHNOLOGY MATERIALS TITLE I-n	48,328	400						
069103-6035-95 -80	TITLE I pre-k								
	--SUB TOTAL--	48,328	400						
	--TOTAL DEPARTMENT--	815,241	791,227	731,237	552,191		768,407	768,407	768,407
069104 **TITLE II**									
069104-1620-22 -10	SUPPLEMENTS TITLE 11A COPL	22,170	24,490		21,105				
069104-1620-22 -20	SUPPLEMENT TITLE IIA CP SP ED	2,000	1,200		1,200				
069104-1620-22 -40	SUPPLEMENT GIFTED TITLE II A C	1,200	1,200		1,200				
	--SUB TOTAL--	25,370	26,890		23,505				
069104-1620-23 -10	SUPPLEMENT TITLE II A WD	20,320	12,740		20,065				
069104-1620-23 -20	SUPPLEMENT TITLE II A SP ED WD	2,400	1,200		1,200				
069104-1620-23 -40	SUPPLEMENT TITLE IIA GIFTED WD	1,200	1,200		1,200				
	--SUB TOTAL--	23,920	15,140		22,465				
069104-1620-24 -10	TITLE II A SUPPLEMENT MMS ELEM	4,200	3,200		2,400				
069104-1620-24 -20	SUPPLEMENT TITLE II A SPEC ED	1,200	1,200		1,200				
	--SUB TOTAL--	5,400	4,400		3,600				
069104-1620-25 -10	DIV SUPPLEMENTAL - ELEM TITLE			27,000			22,000	22,000	22,000
069104-1620-25 -20	SUPPLEMENTS LEAD TEACHER SP. E			2,400			2,400	2,400	2,400
069104-1620-25 -40	DIV SUPPLEMENTAL-ELEM-TITLE II			2,400			2,400	2,400	2,400
	--SUB TOTAL--			31,800			26,800	26,800	26,800
069104-1620-34 -10	SUPPLEMENT TITLE IIA MMS SECON	1,200	8,600		3,600				
069104-1620-34 -20	SUPPLEMENT TITLE IIA SP ED MMS								
069104-1620-34 -40	SUPPLEMENT TITLE IIA GIFTED MM	1,200			780				
	--SUB TOTAL--	2,400	8,600		4,380				
069104-1620-35 -10	DIV SUPPLEMENTAL -SEC. - TITLE			23,200			23,200	23,200	23,200
069104-1620-35 -20	DIV SUPPLEMENTAL-SEC-TITLE II-			2,400			2,400	2,400	2,400
069104-1620-35 -40	DIV SUPPLEMENTAL-SEC-TITLE II			1,200			1,200	1,200	1,200
	--SUB TOTAL--			26,800			26,800	26,800	26,800
069104-1620-36 -10	SUPPLEMENT WHS TITLE IIA	7,200	9,200		6,000				
069104-1620-36 -20	SUPPLEMENT TITLE IIA SP ED	1,200	1,600		1,200				
069104-1620-36 -40	SUPPLEMENT TITLE IIA GIFTED W&								
	--SUB TOTAL--	8,400	10,800		7,200				
069104-1620-95 -10	SUPPLEMENT ADMINISTRATION (621								
069104-1621-95 -80	PRE-K SUPPLEMENT-SP ED TITLE I								
069104-2100-22 -10	FICA TITLE II A COPL	1,644	1,864		1,612				
069104-2100-22 -20	FICA TITLE II A CP	151	89		88				
069104-2100-22 -40	FICA TITLE II A COPL	92	152		92				
	--SUB TOTAL--	1,887	2,105		1,792				

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
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		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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TITLE II									
069104-2100-23	-10 FICA TITLE II A WD	1,488	859		1,520				
069104-2100-23	-20 FICA TITLE II A SP ED WD	179	91		91				
069104-2100-23	-40 FICA TITLE II A WD	90	89		90				
	--SUB TOTAL--	1,757	1,039		1,701				
069104-2100-24	-10 FICA TITLE II A MMS ELEM	316	238		180				
069104-2100-24	-20 FICA TITLE IIA SP ED MMS ELEM	90	89		92				
	--SUB TOTAL--	406	327		272				
069104-2100-25	-10 FICA-TITLE IIA			2,066			1,683	1,683	1,683
069104-2100-25	-20 fica title ii a sp. ed			184			184	184	184
069104-2100-25	-40 fica Title II A gifted			184			184	184	184
	--SUB TOTAL--			2,434			2,051	2,051	2,051
069104-2100-34	-10 FICA TITLE IIA MMS	90	613		260				
069104-2100-34	-20 FICA TITLE IIA SP ED								
069104-2100-34	-40 FICA TITLE IIA GIFTED MMS	88			55				
	--SUB TOTAL--	178	613		315				
069104-2100-35	-10 FICA-TITLE IIA			1,683			1,775	1,775	1,775
069104-2100-35	-20 fica title ii sp. ed.			184			184	184	184
069104-2100-35	-40 fica title ii gifted			92			92	92	92
	--SUB TOTAL--			1,959			2,051	2,051	2,051
069104-2100-36	-10 FICA TITLE IIA WHS	544	650		433				
069104-2100-36	-20 FICA TITLE IIA SP ED	88	116		85				
069104-2100-36	-40 FICA TITLE IIA GIFTED WHS								
	--SUB TOTAL--	632	766		518				
069104-2100-95	-10 FICA ADM (62120)								
069104-2101-95	-80 PRE-K FICA SP. ED TITLE IIA								
069104-3000-22	-10 PURCHASED SERVICE TITLE IIA CO	18,655	12,690		5,600				
069104-3000-22	-20 PURCHASED SERVICE STAFF DEV CP								
069104-3000-22	-40 PURCHASED SERVICE GIFTED TITLE		825						
	--SUB TOTAL--	18,655	13,515		5,600				
069104-3000-23	-10 PURCHASED SERVICE WD TITLE IIA	9,950	16,344		5,320				
069104-3000-23	-40 PURCHASED SERVICE WD GIFTEDTIT		825						
	--SUB TOTAL--	9,950	17,169		5,320				
069104-3000-24	-10 PURCHASED SERVICE STAFF DEV (M	1,494	102		2,800				
069104-3000-24	-20 PURCHASED SERVICE SP. ED MMS E								
	--SUB TOTAL--	1,494	102		2,800				
069104-3000-25	-10 PURCHASED SERVICES-TITLE IIA (	150	180	28,000			19,999	19,999	19,999
069104-3000-25	-20 PURCHASED SERVICE SP. ED.				1,700				
	--SUB TOTAL--	150	180	28,000	1,700		19,999	19,999	19,999

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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TITLE II									
069104-3000-34	-10	PURCHASED SERVICE (STAFF DEV)	521	1,519	2,800				
069104-3000-34	-30	PURCHASED SERVICE TITLE IIA CT	150						
--SUB TOTAL--		671	1,519		2,800				
069104-3000-35	-10	PURCHASED SERVICES-TITLE IIA-(		180	12,005		10,821	10,821	10,821
069104-3000-35	-20	PURCHASED SERVICE-SP. ED. TITL	1,233	130-					
--SUB TOTAL--		1,233	50	12,005			10,821	10,821	10,821
069104-3000-36	-10	PURCHASED SERVICE WHS TITLE II	1,123	6,150	10,100				
069104-3000-36	-20	PURCHASED SER. TITLE IIA SPED							
069104-3000-36	-30	PURCHASED SERVICE WHS CTE TITL	810						
--SUB TOTAL--		1,933	6,150		10,100				
069104-3000-92	-80	PURCHASED SERVICE PRE-K CP (61							
069104-3000-95	-10	PURCHASED SERVICES (TECHNOLOGY		226					
--SUB TOTAL--			226						
069104-5000-22	-10	PRAXIS TESTING COPLE	180	156					
069104-5504-22	-10	STAFF DEVELOPMENT TRAVEL CP							
--SUB TOTAL--		180	156						
069104-5000-23	-10	TEST FEES REIMBURSEMENTS	537	194	151				
069104-5504-23	-10	STAFF DEVELOPMENT (61310) WD							
069104-5800-23	-10	MISCELLANEOUS(REIMBURSE TESTS							
069104-5800-23	-20	MISCELLANEOUS REIM TEST SP ED							
--SUB TOTAL--		537	194		151				
069104-5504-24	-10	STAFF DEVELOPMENT MMS ELEM TIT							
069104-5504-24	-20	TRAVEL/STAFF DEVELOPMENT SP ED							
069104-5800-24	-10	MISCELLENOUS REIMBURSEMENT REG							
069104-5800-24	-20	MISCELLANEOUS REIM SP ELEM MMS							
069104-5504-25	-10	TRAVEL & ASSESSMENT FEE REIMB		1,000			600	600	600
069104-5800-25	-10	MISCELLANEOUS(REIMBURSEMENT TE							
069104-5800-25	-20	MISCELLANEOUS(REIMBURSEMENT TE							
--SUB TOTAL--				1,000			600	600	600
069104-5000-34	-10	TEST FEE REIMBURSEMENTS		85					
069104-5501-34	-30	TRAVEL CTE MMS							
069104-5504-34	-10	STAFF DEVELOPMENT SEC MMS TITL	69						
069104-5800-34	-10	MISCELLANEOUS REIM SEC. MMS							
--SUB TOTAL--		69	85						
069104-5504-35	-10	TRAVEL & ASSESSMENT FEE REIMB		1,000			600	600	600
069104-5800-35	-10	MISCELLANEOUS REFUNDS							
069104-5800-35	-20	MISCELLANEOUS REFUNDS(REIM TES							
--SUB TOTAL--				1,000			600	600	600

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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TITLE II									
069104-5504-36	-10	STAFF DEVELOPMENT TRAVEL WHS							
069104-5800-36	-10	MISCELLANEOUS REIM TESTS WHS							
069104-5800-36	-30	MISCELANEOUS REIM TESTS WHS CT							
069104-5800-93	-80	MISCELLENOUS REFUNDS TESTS WD							
069104-6000-25	-10	MATERIALS TITLE II A							
--TOTAL DEPARTMENT--		105,222	110,026	104,998	94,219		89,722	89,722	89,722
069105		**CARES II FUNDS**							
069105-1121-25	-10	TEACHER SALARIES & WAGES							
069105-1171-25	-10	BUS DRIVER SALARY & WAGES							
069105-1500-25	-10	HAZARD PAY							
069105-2100-25	-10	FICA							
069105-2300-25	-10	HOSPITALIZATION							
069105-5001-25	-10	TELECOMMUNICATIONS							
069105-8100-25	-10	CAPITAL OUTLAY REPLACEMENT							
069106		**MIGRANT CIG**							
069106-6000-22	-10	TITLE 1C CIG MATERIALS COPLE							
069106-6000-23	-10	TITLE IC CIG MATERIALS WD							
069106-6031-23	-10	INSTRUCTIONAL SUPPLIES T1C CIG							
069106-6000-24	-10	TITLE IC CIG MATERIALS MMS ELE							
069106-6031-25	-10	MIGRANT CIG INSTRUCTIONAL SUPP		5,733			5,045	5,045	5,045
--SUB TOTAL--				5,733			5,045	5,045	5,045
069106-6000-34	-10	TITLE IC CIG MMS SECONDARY MAT	5,171	4,519					
--SUB TOTAL--		5,171	4,519						
069106-6031-35	-10	MIGRANT CIG INSTR. SUPPLIES SE		5,733			5,045	5,045	5,045
--SUB TOTAL--				5,733			5,045	5,045	5,045
069106-6000-36	-10	TITLE IC CIG MATERIALS WHS							
069106-6031-92	-60	MATEMATICA MATERIALS SUMMER SC		947					
--SUB TOTAL--			947						
069106-6031-93	-60	MATEMATICA MATERIALS SUMMER SC	1,010						
--SUB TOTAL--		1,010							
069106-6031-94	-60	MATHEMATICA MATERIALS SUMMER S							
069106-6031-95	-60	MIGRANT CIG SUMMER SCHOOL		932					
--SUB TOTAL--			932						
--TOTAL DEPARTMENT--		6,181	6,398	11,466			10,090	10,090	10,090
069107		**TITLE IC CIG**							
069107-6000-22	-10	TITLE IC CIG MATERIALS COPLE							
069107-6000-23	-10	MATERIALS- TITLE IC-CIG WD	483						
--SUB TOTAL--		483							

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
TITLE IC CIG									
069107-6031-25	-10	1003 A Instructional supplies							
069107-6031-95	-60	instructional supplies-summer							
--TOTAL DEPARTMENT--		483							
CARL PERKINS									
069108-3000-34	-30	PURCHASED SERVICES PERKINS MMS	1,527						
--SUB TOTAL--		1,527							
069108-3000-35	-30	PURCHASED SERVICES	165	3,106			3,106	3,106	3,106
069108-3001-35	-30	STAFF DEVELOPMENT-PURCHASED SE		11,500			12,000	12,000	12,000
--SUB TOTAL--			165	14,606			15,106	15,106	15,106
069108-3000-36	-30	PURCHASED SERVICES WHS	2,721	18,705	3,655				
--SUB TOTAL--		2,721	18,705		3,655				
069108-5501-34	-30	TRAVEL/STAFF DEVELOPMENT		40-					
--SUB TOTAL--				40-					
069108-5501-35	-30	OTHER CHARGES							
069108-5504-35	-30	STAFF DEVELOPMENT DW ADMINISTR							
069108-5800-35	-30	STUDENT ASSISTANCE		1,607					
--SUB TOTAL--				1,607					
069108-5501-36	-30	TRAVEL/STAFF DEVELOPMENT WHS		99					
069108-5504-36	-30	STAFF DEVELOPMENT-WHS		826					
--SUB TOTAL--				925					
069108-6034-34	-30	CARL PERKINS-MMS							
069108-6034-35	-30	NON-CAPITALIZED EQUIPMENT		17,669	377		32,955	32,955	32,955
--SUB TOTAL--				17,669	377		32,955	32,955	32,955
069108-6034-36	-30	CARL PERKINS WHS		3,601	4,769				
--SUB TOTAL--				3,601	4,769				
069108-6036-94	-10	NON-CAPITALIZED EQUIP (68100)							
069108-6036-95	-10	NON-CAPITALIZED EQUIP-(TECH)(6		20,900					
--SUB TOTAL--				20,900					
069108-8000-36	-30	EQUIPMENT WHS CTE	18,024	48,649					
--SUB TOTAL--		18,024	48,649						
--TOTAL DEPARTMENT--		22,272	72,005	54,782	8,801		48,061	48,061	48,061
SERIES FUNDS									
069109-3000-95	-10	PROFESSIONAL DEV. SERIES (6810	43,785	10,800			10,800	10,800	10,800
--SUB TOTAL--		43,785		10,800			10,800	10,800	10,800

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 159	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
SERIES FUNDS									
069109-6050-92 -10	HANDHELD COMPUTING DEVICES -CO								
069109-6051-92 -10	CLASSROOM MULTIMEDIA COMPUTERS								
069109-6060-92 -10	INTERNET-READY LAND NONCAP COP								
069109-6050-93 -10	HANDHELD COMPUTING DEVICES WD								
069109-6051-93 -10	CLASSROOM MULTIMEDIA COMPUTERS								
069109-6060-93 -10	INTERNET READY LAND WD								
069109-6050-94 -10	HAND HELD COMPUTING DEVICES MM								
069109-6051-94 -10	CLASSROOM MULT-MEDIA MMS								
069109-6060-94 -10	INTERNET READY LAN- MMS								
069109-6040-95 -10	INSTRUCTIONAL SOFTWARE								
069109-6050-95 -10	HAND HELD DEVICES NON-CAPITALI			76,000	122,785		74,000	74,000	74,000
069109-6051-95 -10	CLASSROOM MULTIMEDIA COMP. (68			70,000			70,000	70,000	70,000
069109-6060-95 -10	INTERNET-READY LAN-NON CAPITAL			30,000			30,000	30,000	30,000
069109-6061-95 -10	HIGH-SPEED BAND CAPABILITY NON								
	--SUB TOTAL--			176,000	122,785		174,000	174,000	174,000
069109-6050-96 -10	HANDHELD COMPUTING DEVICES WHS								
069109-6051-96 -10	CLASSROOM MULTIMEDIA WHS (6810								
069109-6060-96 -10	INTERNET READY LAN WHS								
069109-8100-95 -10	INTERNET READY LAN CAPITALIZED								
069109-8220-95 -10	INTERNET READ LAN-CAPITALIZED		84,004						
069109-8221-95 -10	HIGH SPEED BAND CAPABILITY-CAP								
	--SUB TOTAL--		84,004						
	--TOTAL DEPARTMENT--	43,785	84,004	186,800	122,785		184,800	184,800	184,800
069110	**TITLE VB RURAL AND LOW INCOM								
069110-1620-22 -10	SUPPLEMENT COPL REG ED TITLE	11,300	17,700		7,500				
069110-1621-22 -20	SUPPLEMENT SP ED TITLE VB COPL	200	1,500						
	--SUB TOTAL--	11,500	19,200		7,500				
069110-1620-23 -10	SUPPLEMENT WD TITLE VB REG ED	3,800	12,600		3,000				
069110-1620-23 -20	SUPPLEMENT WD SP ED TITLE VB								
	--SUB TOTAL--	3,800	12,600		3,000				
069110-1620-24 -10	SUPPLEMENTS SALARY TITLE VB MM	3,600	1,500		1,500				
069110-1620-24 -20	SUPPLEMENT MMS SP ED TITLE VB	4,000	600						
	--SUB TOTAL--	7,600	2,100		1,500				
069110-1110-25 -20	SUPPLEMENT TITLE VB SPEC ED -	200							
069110-1620-25 -10	DIV SUPPLEMENTAL - ELEM -TITLE			23,500					
069110-1620-25 -20	SUPPLEMENTS SALARY TEACHERS SP								
069110-1621-25 -10	DIV SUPPLEMENTAL-ELEM TITLEVI								
	--SUB TOTAL--	200		23,500					
069110-1620-34 -10	SUPPLEMENT REG ED TITLE VB MMS	1,500	3,600		1,500				
069110-1620-34 -20	SUPPLEMENT TITLE VB SP ED	1,500							

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**TITLE VB RURAL AND LOW INCOM									
069110-1620-34	-30	SUPPLEMENT CTE MMS TITLE VB							
--SUB TOTAL--		3,000	3,600		1,500				
069110-1620-35	-10	SUPPLEMENTS SALARY-TEACHERS -S		20,000					
--SUB TOTAL--				20,000					
069110-1620-36	-10	SUPPLEMENTS WHS TITLE VB REG E	6,000	13,200	3,000				
069110-1620-36	-20	SUPPLEMENT SP ED TITLE VB WHS	3,100	7,800					
069110-1620-36	-30	SUPPLEMENT CTE TITLE VB WHS	1,400	1,500	1,500				
--SUB TOTAL--		10,500	22,500		4,500				
069110-1114-95	-10	SUPPLEMENT TITLE VB DEPUTY SUP	400						
069110-1622-95	-10	DIV SUPPLEMENTAL TITLE VI DRIV							
069110-1623-95	-10	SUPPLEMENTS FOOD SERVICE (6510							
--SUB TOTAL--		400							
069110-2100-22	-10	FICA TITLE VB REGULAR ED	724	209	548				
069110-2100-22	-20	FICA SP ED TITLE VB COPLE	15						
--SUB TOTAL--		739	209		548				
069110-2100-23	-10	FICA TITLE VB REG ED	159		214				
069110-2100-23	-20	FICA TITLE VB SP ED							
--SUB TOTAL--		159			214				
069110-2100-24	-10	FICA TITLE VB MMS	275		114				
069110-2100-24	-20	FICA TITLE VB MMS	259						
--SUB TOTAL--		534			114				
069110-2100-25	-10	FICA TEACHERS		1,798					
069110-2100-25	-20	FICA TEACHERS SP. ED	15						
069110-2101-25	-10	FICA CLERICAL							
--SUB TOTAL--		15		1,798					
069110-2100-34	-10	FICA TITLE VB MMS	115		114				
069110-2100-34	-20	FICA TITLE VB SP ED	115						
069110-2100-34	-30	FICA TITLE VB CTE	44						
--SUB TOTAL--		274			114				
069110-2100-35	-10	FICA - SECONDARY		1,530					
--SUB TOTAL--				1,530					
069110-2100-36	-10	FICA TITLE VB REGULAR ED	451	115	198				
069110-2100-36	-20	FICA TITLE VB SP ED	235						
069110-2100-36	-30	FICA CTE TITLE VB WHS	105	115	104				
--SUB TOTAL--		791	230		302				
069110-2100-95	-10	FICA BUS DRIVERS	30						

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**TITLE VB RURAL AND LOW INCOM									
069110-2101-95	-10 FICA FOOD SERVICE (65100)								
	--SUB TOTAL--	30							
069110-3000-22	-10 PURCHASED SERVICES-COPLE	2,532	434						
	--SUB TOTAL--	2,532	434						
069110-3000-23	-10 PURCHASED SERVICE-STAFF DEVELO	210	155						
069110-3000-23	-10 PURCHASED SERVICE-STAFF DEVELO								
	--SUB TOTAL--	210	155						
069110-3000-24	-10 PURCHASED SERVICE STAFF DEVELO	766							
069110-3000-24	-10 PURCHASED SERVICE STAFF DEVELO								
	--SUB TOTAL--	766							
069110-3000-25	-10 PURCHASED SERVICES								
069110-3000-25	-40 PURCHASED SERVICE-GIFTED								
069110-3000-34	-10 PURCHASED SERVICE STAFF DEVELO		155						
069110-3000-34	-10 PURCHASED SERVICE STAFF DEVELO								
	--SUB TOTAL--		155						
069110-3000-35	-10 PURCHASED SERVICES								
069110-3000-35	-20 PURCHASED SERVICES SP. ED								
069110-3000-36	-10 PURCHASED SERVICES -WHS	5,410	205						
	--SUB TOTAL--	5,410	205						
069110-3000-95	-10 PURCHASED SERVICE (62120)	926							
	--SUB TOTAL--	926							
069110-5501-23	-10 TRAVEL/MEAL REIMURSEMENT	118							
	--SUB TOTAL--	118							
069110-5504-35	-10 STAFF DEVELOPMENT (61310)			1,482					
	--SUB TOTAL--			1,482					
069110-6000-22	-10 MATERIAL SUPPLIES COPLE	166	348						
	--SUB TOTAL--	166	348						
069110-6000-23	-10 MATERIALS SUPPLIES WD	112	262						
	--SUB TOTAL--	112	262						
069110-6000-24	-10 MATERIAL SUPPLIES MMS	112	262						
	--SUB TOTAL--	112	262						
069110-6000-25	-10 MATERIALS-TITLE TVIB STAFFDEVE		42						
	--SUB TOTAL--		42						
069110-6000-34	-10 MATERIALS TITLE VB MMS SECONDA		262						
	--SUB TOTAL--		262						

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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**TITLE VB RURAL AND LOW INCOM									
069110-6000-35 -10	MATERIALS TITLE VIB STAFF DEVE		42						
	--SUB TOTAL--		42						
069110-6000-36 -10	MATERIALS TITLE VB WHS	112	262						
	--SUB TOTAL--	112	262						
069110-6000-92 -80	PRE-K COPLE								
069110-6000-93 -80	PRE-K WD								
	--TOTAL DEPARTMENT--	50,006	62,868	48,310	19,292				
**DISABILITIES PROGRAM IMP. GR									
069111-3000-35 -20	PURCHASED SERVICES								
069112	**GEAR UP **								
069112-1620-24 -10	SUPPLEMENTAL SALARIES & WAGES								
069112-1620-34 -10	SUPPLEMENTS - GUIDANCE - MM								
069112-1622-34 -10	SUPPLEMENTS - TEACHERS - MM								
069112-1620-35 -10	SUPPLEMENTS-GUIDANCE	1,250		3,000			3,000	3,000	3,000
069112-1621-35 -10	SUPPLEMENT-CLERICAL	2,000		2,000			2,500	2,500	2,500
069112-1622-35 -10	SUPPLEMENT-TEACHERS COORD/TUTO	3,750	2,100						
	--SUB TOTAL--	7,000	2,100	5,000			5,500	5,500	5,500
069112-1620-36 -10	SUPPLEMENT GUIDANCE GEAR UP WH				8,500				
069112-1621-36 -10	SUPPLEMENT CLERICAL WHS								
069112-1622-36 -10	SUPPLEMENTS TEACHERS/COORD GEA		1,250	4,400			3,000	3,000	3,000
	--SUB TOTAL--		1,250	4,400	8,500		3,000	3,000	3,000
069112-1110-95 -10	SUPPLEMENT - DIRECTOR								
069112-2100-35 -10	FICA GEAR UP	202	152						
	--SUB TOTAL--	202	152						
069112-2100-36 -10	FICA GEAR UP GUIDANCE(61210)				619				
069112-2101-36 -10	FICA GEAR UP CLERICAL (61410)								
069112-2102-36 -10	FICA GEAR UP TEACHERS/COOR (61		89						
	--SUB TOTAL--		89		619				
069112-3000-24 -10	PURCHASED SERVICES	7,400	2,450						
	--SUB TOTAL--	7,400	2,450						
069112-3000-34 -10	PURCHASED SERVICE MMS								
069112-3000-35 -10	PURCHASED SERVICES			9,850			12,455	12,455	12,455
069112-3310-35 -10	CONTRACTED SERVICES								
	--SUB TOTAL--			9,850			12,455	12,455	12,455
069112-3000-36 -10	PURCHASED SERVICE-WHS		26,366		8,111				
	--SUB TOTAL--		26,366		8,111				
069112-3000-95 -10	PURCHASED SERVICE ADMINISTRATI								

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**GEAR UP **									
069112-5500-24	-10 TRAVEL	4,618	3,616						
	--SUB TOTAL--	<u>4,618</u>	<u>3,616</u>						
069112-5501-34	-10 MEALS/TRAVEL MMS GEAR UP	3,440	2,538						
069112-5504-34	-10 PROFESSIONAL DEVELOPMENT	3,716							
	--SUB TOTAL--	<u>7,156</u>	<u>2,538</u>						
069112-5501-35	-10 TRAVEL			4,026			5,050	5,050	5,050
069112-5504-35	-10 PROFESSIONAL DEVELOPMENT								
069112-5800-35	-10 MISCELLANEOUS								
	--SUB TOTAL--			<u>4,026</u>			<u>5,050</u>	<u>5,050</u>	<u>5,050</u>
069112-5501-36	-10 TRAVEL/CONFERENCES WHS GEAR UP		2,484		3,932				
	--SUB TOTAL--		<u>2,484</u>		<u>3,932</u>				
069112-5504-95	-10 PROFESSIONAL DEVELOPMENT GEAR	528							
	--SUB TOTAL--	<u>528</u>							
069112-6000-24	-10 MATERIALS & SUPPLIES	750	83						
	--SUB TOTAL--	<u>750</u>	<u>83</u>						
069112-6000-34	-10 MATERIALS/SUPPLIES MMS	2,563							
	--SUB TOTAL--	<u>2,563</u>							
069112-6000-35	-10 MATERIALS/SUPPLIES			3,724			8,995	8,995	8,995
069112-6001-35	-10 OFFICE SUPPLIES								
	--SUB TOTAL--			<u>3,724</u>			<u>8,995</u>	<u>8,995</u>	<u>8,995</u>
069112-6000-36	-10 MATERIALS/SUPPLIES GEAR UP		3,272		3,747				
069112-6000-36	-30 CTE SUPPLIES -GEAR UP WHS								
	--SUB TOTAL--		<u>3,272</u>		<u>3,747</u>				
069112-6050-96	-10 NON CAPITALIZED EXP (68100) WH	805-							
	--SUB TOTAL--	<u>805-</u>							
	--TOTAL DEPARTMENT--	<u>29,412</u>	<u>44,400</u>	<u>27,000</u>	<u>24,909</u>		<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
069113 **TITLE IVA**									
069113-1620-22	-10 SUPPLEMENT COPLE TITLE IVA	7,400	7,400		6,000				
	--SUB TOTAL--	<u>7,400</u>	<u>7,400</u>		<u>6,000</u>				
069113-1620-23	-10 SUPPLEMENT WD TITLE IVA	8,100	8,600		7,800				
069113-1620-23	-20 SUPPLMENT WD SPECIAL ED TITLE				600				
	--SUB TOTAL--	<u>8,100</u>	<u>8,600</u>		<u>8,400</u>				
069113-1620-24	-10 SUPPLEMENT MMS ELEM TITLE IVA	600	2,600		2,600				
069113-1620-24	-20 SUPPLEMENT SP ED TITLE IVA MMS	1,300	600						
	--SUB TOTAL--	<u>1,900</u>	<u>3,200</u>		<u>2,600</u>				

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 164	GL068H
FUND #-205 *SCHOOL OPERATING FUND EXP*									
		----- Prior Expenditure FY/2023	Years ----- Expenditure FY/2024	----- Adopted Budget	---- Current Actual On 2025/04	Year ---- Projected Expenditure	-- FY/2026 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
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	TITLE IVA								
069113-1620-25 -10	SUPPLEMENTS TITLE IVA ELEMENTA			15,800			15,500	15,500	15,500
069113-1621-25 -10	SUPPLEMENT SOCIAL WORKER TITLE				800				
	--SUB TOTAL--			15,800	800		15,500	15,500	15,500
069113-1620-34 -10	SUPPLEMENT TITLE IVA MMS SECON	2,660	4,200						
069113-1620-34 -20	SUPPLEMENT SEC - MMS - TITLE I	1,200							
069113-1620-34 -30	SUPPLEMENT CTE TITLE IVA MMS	1,300			4,800				
	--SUB TOTAL--	5,160	4,200		4,800				
069113-1620-35 -10	SUPPLEMENTS TITLE IVA SECONDAR			15,800			15,500	15,500	15,500
	--SUB TOTAL--			15,800			15,500	15,500	15,500
069113-1620-36 -10	SUPPLEMENT TITLE IVA WHS REG E	5,500	9,750		7,000				
069113-1620-36 -20	SUPPLEMENT TITLE IV A SPED ED	600	600		600				
069113-1620-36 -30	SUPPLEMENT TITLE IV A CTE	1,000	1,000						
	--SUB TOTAL--	7,100	11,350		7,600				
069113-1620-92 -10	SUPPLEMENT NURSE TITLE IVA (62								
069113-1620-95 -10	SUPPLEMENT TECH SUPPORT TITLEI	800	1,600		800				
	--SUB TOTAL--	800	1,600		800				
069113-1620-96 -10	SUPPLEMENT SRO TITLE IVA								
069113-2100-22 -10	FICA COPL E TITLE IVA	542	546		426				
	--SUB TOTAL--	542	546		426				
069113-2100-23 -10	FICA WD TITLE IVA	611	643		574				
069113-2100-23 -20	FICA WD SP ED TITLE IVA				46				
	--SUB TOTAL--	611	643		620				
069113-2100-24 -10	FICA MMS TITLE IV A	44	187		184				
069113-2100-24 -20	FICA TITLE IVA SP ED	99	45						
	--SUB TOTAL--	143	232		184				
069113-2100-25 -10	FICA TITLE IVA ELEMENTARY			1,208			1,186	1,186	1,186
069113-2101-25 -10	FICA SOCIAL SERVICE WORKER TIT				50				
	--SUB TOTAL--			1,208	50		1,186	1,186	1,186
069113-2100-34 -10	FICA MMS SEC TITLE IVA	133	300						
069113-2100-34 -20	FICA - IIA -SPEC EDUCATION	92							
069113-2100-34 -30	FICA CTE MMS SEC TITLE IVA	91			346				
	--SUB TOTAL--	316	300		346				
069113-2100-35 -10	FICA SECONDARY TITLE IVA			1,209			1,186	1,186	1,186
	--SUB TOTAL--			1,209			1,186	1,186	1,186
069113-2100-36 -10	FICA TITLE IVA WHS	404	703		505				
069113-2100-36 -20	FICA TITLE IVA WHS	23	46		42				

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted	
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget	
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TITLE IVA										
069113-2100-36	-30	FICA CTE TITLE IVA WHS	75	74						
		--SUB TOTAL--	<u>502</u>	<u>823</u>	<u>547</u>					
069113-2100-92	-10	FICA TITLE IVA SCH NURSE								
069113-2100-95	-10	FICA TECH SUPPORT TITLE IVA	61	116	62					
		--SUB TOTAL--	<u>61</u>	<u>116</u>	<u>62</u>					
069113-2100-96	-10	FICA SRO TITLE IVA								
069113-3000-22	-10	PURCHASED SERVICES TITLE IVA C		350						
		--SUB TOTAL--		<u>350</u>						
069113-3000-23	-10	PURCHASED SERVICE TITLE IVA WD		850						
		--SUB TOTAL--		<u>850</u>						
069113-3000-24	-10	PURCHASED SERVICE TITLE IVA MM								
069113-3000-25	-10	PURCHASED SERVICE-ELEM-STAFF D		4,500			500	500	500	
069113-3001-25	-10	PURCHASED SERVICE (61230) SCH S								
		--SUB TOTAL--		<u>4,500</u>			<u>500</u>	<u>500</u>	<u>500</u>	
069113-3000-34	-10	PURCHASED SERVICE TITLE IVA MM								
069113-3000-34	-30	PURCHASED SERVICE (CTE)TITLE I								
069113-3000-35	-10	PURCHASED SERVICE-SECONDARY-ST		4,500			500	500	500	
069113-3001-35	-10	PURCHASED SERVICE(61230)SOCIAL								
		--SUB TOTAL--		<u>4,500</u>			<u>500</u>	<u>500</u>	<u>500</u>	
069113-3000-36	-10	PURCHASED SERVICE TITLE IV A W								
069113-3000-36	-20	PURCHASED SERVICE SP ED SD TIT								
069113-3000-92	-60	PURCHASED SERVICE- SUMMER CAMP								
069113-3000-93	-10	PURCHASED SERVICE (68100)WD								
069113-3000-95	-10	PURCHASED SERVICE TITLE IVA(68	1,047	1,175	350					
069113-3001-95	-10	PURCHASED SERVICE STAFF DEV (6	2,300							
		--SUB TOTAL--	<u>3,347</u>	<u>1,175</u>	<u>350</u>					
069113-3000-96	-10	PURCHASED SERVICE (68100) WHS								
069113-3000-96	-60	PURCHASED SERVICE SUMMER CAMP								
069113-5501-22	-10	TRAVEL TEACHER TITLE IVA COPLE								
069113-5501-23	-10	TRAVEL TEACHERS WD								
069113-5502-23	-10	TRAVEL WD GUIDANCE								
069113-5503-23	-10	TRAVEL LIBRARIAN (WD)								
069113-5504-24	-10	STAFF DEVELOPMENT (61310)TITLE								
069113-5503-25	-10	TRAVEL SOCIAL SERVICE WORKER								
069113-5501-34	-20	TRAVEL SPECIAL ED MMS								
069113-5501-34	-30	TRAVEL (CTE)								
069113-5502-34	-10	TRAVEL-GUIDANCE MMS								
069113-5504-34	-30	STAFF DEV. TITLE IVA (5504)MMS								
069113-5503-35	-10	TRAVEL SOCIAL SERVICE WORKER								
069113-5502-36	-10	TRAVEL GUIDANCE WHS								

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Department	County Admin	Adopted
		-----	-----	-----	-----	-----		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
TITLE IVA										
069113-5501-92	-10	TRAVEL COPL	(68100)							
069113-5501-92	-80	TRAVEL PRE_K	TITLE IVA							
069113-5501-94	-10	TRAVEL								
069113-5504-94	-10	STAFF DEVELOPMENT	(68100)TITLE							
069113-5504-95	-10	STAFF DEVELOPMENT	(68300)							
069113-6000-24	-10	MATERIALS TITLE IVA								
		8,518								
		--SUB TOTAL--								
		8,518								
069113-6000-25	-10	INSTRUCTIONAL MATERIALS-ELEM		10,857	3,500	132		4,104	4,104	4,104
		--SUB TOTAL--		10,857	3,500	132		4,104	4,104	4,104
069113-6032-34	-10	MUSICAL INSTRUMENTS-TITLE IVA		3,838		4,904				
		--SUB TOTAL--		3,838		4,904				
069113-6000-35	-10	INSTRUCTIONAL MATERIALS-SECOND			2,162			16,658	16,658	16,658
		--SUB TOTAL--			2,162			16,658	16,658	16,658
069113-6032-36	-10	MUSICAL INSTRUMENTS WHS TITLE		830		2,078				
		--SUB TOTAL--		830		2,078				
		--TOTAL DEPARTMENT--		44,500	56,910	48,679	40,699	55,134	55,134	55,134
069114		VTSS GRANT (STATE GRANT)								
069114-1620-22	-10	SUPPLEMENT VTSS COPL								
069114-1620-22	-20	SUPPLEMENT VTSS COPL SP ED								
069114-1620-23	-10	SUPPLEMENT VTSS WD								
069114-1620-23	-20	SUPPLEMENT VTSS SP ED WD								
069114-1621-23	-10	SUPPLEMENT VTSS GRANT REGULAR								
069114-1620-24	-10	SUPPLEMENT VTSS MMS ELEMENTARY								
069114-1620-24	-20	SUPPLEMENT VTSS GRANT SP ED MM								
069114-1620-34	-10	SUPPLEMENT VTSS MMS SECONDARY								
069114-1620-34	-20	SUPPLEMENT VTSS GRANT SP ED MM								
069114-1620-34	-30	SUPPLEMENT VTSS CTE MMS								
069114-1621-34	-10	SUPPLEMENT GUIDANCE VTSS GRANT								
069114-1620-36	-10	SUPPLEMENT VTSS WHS								
069114-1620-36	-20	SUPPLEMENT SP ED VTSS WHS								
069114-1620-36	-30	SUPPLEMENT CTE VTSS								
069114-1621-36	-10	SUPPLEMENT GUIDANCE VTSS								
069114-1621-93	-80	SUPPLEMENT VTSS GRANT PRE-K SP								
069114-1622-94	-10	SUPPLEMENT VTSS MMS TECH (6810								
069114-1622-96	-10	SUPPLEMENT TECHNOLOGY (68100)								
069114-3000-22	-10	PURCHASED SERVICE STAFF DEV CO								
069114-3000-24	-10	PURCHASED SERVICE VTSS MMS ELE								
069114-3000-34	-10	PURCHASED SERVICES VTSS MMS SE								
069114-3000-36	-10	PURCHASED SERVICE VTSS WHS								
069114-3000-95	-10	PURCHASED SERVICE ADMIN VTSS(6								
069114-3001-95	-10	PURCHASED SERVICE (68100)TECHN								

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
VTSS GRANT (STATE GRANT)									
069114-5504-22	-10	STAFF DEVELOPMENT VTSS COPLE				_____	_____	_____	
069114-5504-24	-10	STAFF DEVELOPMENT VTSS MMS ELE				_____	_____	_____	
069114-5504-34	-10	STAFF DEVELOPMENT VTSS MMS SEC				_____	_____	_____	
069114-5504-36	-10	STAFF DEVELOPMENT WHS REG. ED				_____	_____	_____	
069114-5504-36	-20	STAFF DEVELOPMENT WHS SPECIAL				_____	_____	_____	
069114-5504-95	-10	STAFF DEVELOPMENT ADM VTSS(683				_____	_____	_____	
069114-6000-24	-10	MATERIALS MMS ELEM VTSS				_____	_____	_____	
069114-6001-25	-10	STAFF DEVELOPMENT MATERIALS (6				_____	_____	_____	
069114-6000-34	-10	MATERIALS MMS SECONDARY VTSS				_____	_____	_____	
069114-6001-35	-10	STAFF DEVELOPMENT MATERIALS (6				_____	_____	_____	
069114-6000-36	-10	MATERIALS AND SUPPLIES VTSS GR				_____	_____	_____	
069115-3000-93	-80	PURCHASED SER-VPI LIC TEACHER				_____	_____	_____	
069115-6031-93	-80	INSTRUCTIONAL MATERIAL VPI LIC				_____	_____	_____	
069116		**CARES ESSER I**							
069116-6000-95	-10	ESSER I MATERIALS & SUPPLIES	8,871			_____	_____	_____	
		--SUB TOTAL--	8,871						
		--TOTAL DEPARTMENT--	8,871						
069117		**CARES ESSER FACILITIES**							
069117-6000-95	-10	ESSER FACILITIES MATERIALS & S				_____	_____	_____	
069118		**CARES ESSER CLEANING SUPPLIE							
069118-6005-95	-10	ESSER CS CLEANING SUPPLIES				_____	_____	_____	
069119		**CARES ESSER INSTRUCTIONAL DL							
069119-1620-25	-10	SUPPLEMENTS ESSER ID ELEMENTAR				_____	_____	_____	
069119-1620-35	-10	SUPPLEMENTS ESSER ID SECONDARY				_____	_____	_____	
069119-2100-25	-10	FICA ESSER ID ELEMENTARY				_____	_____	_____	
069119-2100-35	-10	FICA ESSER ID SECONDARY				_____	_____	_____	
069120		**CRRSA ESSER II UNF LRN APE50							
069120-1620-25	-10	CRRSA ESSER II UL SUPPLEMENTS	107,525			_____	_____	_____	
		--SUB TOTAL--	107,525						
069120-1620-35	-10	CRRSA ESSER II UL SUPPLEMENTS	77,525			_____	_____	_____	
		--SUB TOTAL--	77,525						
069120-1131-95	-10	CRRSA ESSER II UL SUPPLEMENTS				_____	_____	_____	
069120-1140-95	-10	CRRSA ESSER II UL-PARAPROF SUP				_____	_____	_____	
069120-1150-95	-10	CRRSA ESSER II UL-CLERICAL SUP				_____	_____	_____	
069120-1171-95	-10	CRRSA ESSER II UL SUPP BUS DRI	104,539			_____	_____	_____	
069120-1621-95	-10	CRRSA ESSER II UL-SUPP GUIDANC				_____	_____	_____	
		--SUB TOTAL--	104,539						
069120-2100-25	-10	CRRSA ESSER II UL FICA ELEMENT	7,945			_____	_____	_____	
		--SUB TOTAL--	7,945						
069120-2100-35	-10	CRRSA ESSER II UL FICA SECONDA	5,844			_____	_____	_____	
		--SUB TOTAL--	5,844						

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
		**CRRSA ESSER II UNF LRN APE50								
069120-2100-95	-10	CRRSA ESSER II UL FICA	7,879							
		--SUB TOTAL--	7,879							
069120-3000-94	-10	CRRSA ESSER II PURCHASED SERV								
069120-3000-95	-10	CRRSA ESSER II UL PURCHASE SER	30,840							
069120-5000-95	-10	BROADBAND HOTSPOT MANAGEMENT E								
		--SUB TOTAL--	30,840							
069120-6000-92	-60	CRRSA ESSER II UNFINISHED LEAR	14,102	639						
		--SUB TOTAL--	14,102	639						
069120-6000-93	-60	CRRSA ESSERII UNFINISHED LEARN	3,453	899						
		--SUB TOTAL--	3,453	899						
069120-6000-94	-60	CRRSA ESSER II MATERIALS UNFLR	11,773	1,589						
		--SUB TOTAL--	11,773	1,589						
069120-6000-95	-10	CRRSA ESSER II UL-MATERIALS &	548,893							
069120-6000-95	-20	CRRSA EII-SPECIAL ED MATERIALS								
		--SUB TOTAL--	548,893							
069120-8100-92	-10	CRRSA ESSER II-CAPITAL OUTLAY-								
069120-8100-94	-10	CRRSA ESSER II CAPITAL OUTLAY								
		--TOTAL DEPARTMENT--	920,318	3,127						
069121		**ARP ESSER III**								
069121-1620-25	-10	ARP ESSER III SUPPLEMENTS ELEM	285,550	116,864						
069121-1660-25	-10	ARP ESSER III BONUS - ELEM		122,000						
		--SUB TOTAL--	285,550	238,864						
069121-1620-35	-10	ARP ESSER III SUPPLEMENTS SECO	64,543	20,520						
069121-1660-35	-10	ARP ESSER III - BONUS - SECOND		73,000						
		--SUB TOTAL--	64,543	93,520						
069121-1114-95	-10	ARP ESSER III-SUPP ADMINISTRAT								
069121-1131-95	-10	ARP ESSER III SUPPLEMENTS NURS								
069121-1171-95	-10	ARP ESSER III SUPP BUS DRIVERS		17,222						
069121-1621-95	-10	ARP ESSER III SUP-CLERICAL								
069121-1622-95	-10	ARP ESSER III SUPPLEMENT-TEACH								
069121-1623-95	-10	ARP ESSER III SUPPLEMENT-GUIDA								
069121-1660-95	-10	ARP ESSER III - BONUS - DW		61,000						
		--SUB TOTAL--		78,222						
069121-2100-25	-10	ARP ESSER III FICA ELEMENTARY	21,219	13,671						
		--SUB TOTAL--	21,219	13,671						
069121-2100-35	-10	ARP ESSER III FICA SECONDARY	4,843	6,816						
		--SUB TOTAL--	4,843	6,816						

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
ARP ESSER III									
069121-2100-95	-10 ARP ESSER III FICA		5,596						
	--SUB TOTAL--		5,596						
069121-3000-22	-10 PURCHASED SERVICE	19,588	684						
	--SUB TOTAL--	19,588	684						
069121-3000-23	-10 PURCHASED SERVICE	19,588	684						
	--SUB TOTAL--	19,588	684						
069121-3000-24	-10 PURCHASED SERVICE		684						
	--SUB TOTAL--		684						
069121-3000-34	-10 PURCHASED SERVICE		684						
	--SUB TOTAL--		684						
069121-3000-36	-10 PURCHASED SERVICE		684						
	--SUB TOTAL--		684						
069121-3000-92	-10 PURCHASED SERVICE ARCHITECTS	850							
069121-3000-92	-10 PURCHASED SERVICE ARCHITECTS								
	--SUB TOTAL--	850							
069121-3000-94	-10 ARP ESSER III ARCHITECT MMS	14,952							
	--SUB TOTAL--	14,952							
069121-3000-95	-10 PURCHASED SERVICES	13,228	15,593						
	--SUB TOTAL--	13,228	15,593						
069121-5000-92	-10 ARP ESSER III SECURITY ENTRANC								
069121-5000-94	-10 ARP ESSER III SECURITY SYSTEM								
069121-5000-95	-10 ARP ESSER III CONST RENOVATION								
069121-6000-92	-10 ARP ESSER III MATERIALS & SUP-		705						
	--SUB TOTAL--		705						
069121-6000-93	-10 ARP ESSER III MATERIALS & SUPP								
069121-6000-94	-10 ARP ESSER III MATERIALS & SUPP	323,501							
	--SUB TOTAL--	323,501							
069121-6000-95	-10 ARP ESSER III MATERIALS & SUPP								
069121-6000-96	-10 ARP ESSER III MATERIALS & SUPP								
069121-8100-92	-10 ARP ESSER III CAPITAL OUTLAY-C	58,388							
	--SUB TOTAL--	58,388							
069121-8100-93	-10 ARP ESSER III CAPITAL OUTLAY-W	223,481							
	--SUB TOTAL--	223,481							
069121-8100-94	-10 ARP ESSER III CAPITAL OUTLAY-M	494,633							
	--SUB TOTAL--	494,633							

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
ARP ESSER III									
069121-8100-95	-10 ARP ESSER III CAPITAL OUTLAY-B	711,872							
	--SUB TOTAL--	<u>711,872</u>							
069121-8100-96	-10 ARP ESSER III CAPITAL OUTLAY-W	82,714	638,247						
	--SUB TOTAL--	<u>82,714</u>	<u>638,247</u>						
	--TOTAL DEPARTMENT--	<u>2,338,950</u>	<u>1,094,654</u>						
ECF TECHNOLOGY GRANT									
069122-3000-95	-10 PURCHASED SERVICES								
069122-6050-95	-10 NON-CAPITALIZED EQUIPMENT								
069123	**CRRSA ESSER II**								
069123-1620-25	-10 CRRSA ESSER II SUPPLEMENTS ELE								
069123-1620-35	-10 CRRSA ESSER II SUPPLEMENTS SEC								
069123-1114-95	-10 CRRSA ESSER II SUPP-ADMINISTRA								
069123-1131-95	-10 CRRSA ESSER II SUPPLEMENT-NURS								
069123-1140-95	-10 CRRSA ESSER II SUPP-PARAPROF								
069123-1142-95	-10 CRRSA ESSER II SUPP-TRANSP AID								
069123-1171-95	-10 CRRSA ESSER II SUPP-BUS DRIVER								
069123-1622-95	-10 CRRSA ESSER II SUPP-TEACHERS								
069123-1623-95	-10 CRRSA ESSER II SUPP-GUIDANCE C								
069123-2100-25	-10 CRRSA ESSER II FICA SECONDARY								
069123-2100-35	-10 CRRSA ESSER II FICA ELEMENTARY								
069123-2100-95	-10 CRRSA ESSER II FICA								
069123-3000-94	-10 CARES PURCHAED SERVICE ARCHITE								
069123-3000-94	-10 CARES PURCHASED SERVICE FACILI								
069123-5000-94	-10 CRRSA ESSER II FACILITIES MMS								
069123-5001-95	-10 CRRSA ESSER II TELECOMMUNICATI	125							
	--SUB TOTAL--	<u>125</u>							
069123-6000-22	-10 MATERIALS-CRRSA ESSER II COPLE								
069123-6000-23	-10 CRRSA ESSER II WASHINGTON DIST								
069123-6000-92	-60 SUMMER SCHOOL SUPPLIES COPLE	307							
	--SUB TOTAL--	<u>307</u>							
069123-6000-94	-10 CRRSA ESSER II MATERIALS & SUP								
069123-8100-92	-10 CRRSA ESSER II CAPITAL OUTLAY-								
069123-8100-93	-10 CRRSA ESSER II CAPITAL OUTLAY-								
069123-8100-94	-10 CRRSA ESSER II CAPITAL OUTLAY-								
069123-8100-95	-10 CRRSA ESSER II CAPITAL OUTLAY								
	--TOTAL DEPARTMENT--	<u>432</u>							
*CARES ESSER - INST DELV -APE6									
069124-1622-95	-10 CE INST DELV - SUPP - TEACHERS	20,000							
069124-2100-95	-10 CE INST DELV - FICA	440							
	--SUB TOTAL--	<u>20,440</u>							
	--TOTAL DEPARTMENT--	<u>20,440</u>							

FUND #-205 *SCHOOL OPERATING FUND EXP*

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
069125	**CSLFRF (HVAC) GRANT**								
069125-8100-95 -10	CSLFRF (HVAC) CAPITAL OUTLAY					_____	_____	_____	
069126	**BUS DRIVER INCENTIVE GRANT**								
069126-1171-95 -10	BUS DRIVER INC GRNT - BD SUPPL					_____	_____	_____	
069126-2100-95 -10	BUS DRIVER INC GRNT - BD FICA					_____	_____	_____	
069127	**IDEA PART B 611 ARP - APE402								
069127-6000-22 -20	IDEA 611- ARP COPL	3,624				_____	_____	_____	
	--SUB TOTAL--	<u>3,624</u>							
069127-6000-24 -20	MATERIALS & SUPPLIES SP ED	119				_____	_____	_____	
	--SUB TOTAL--	<u>119</u>							
069127-6000-34 -20	MATERIAL/SUPPLIES-IDEA 611-ARP	4,178				_____	_____	_____	
	--SUB TOTAL--	<u>4,178</u>							
069127-6000-36 -20	IDEA 611 ARP WHS	388				_____	_____	_____	
	--SUB TOTAL--	<u>388</u>							
069127-6000-95 -10	IDEA PART B 611 - MATERIALS &	3,258				_____	_____	_____	
069127-8105-95 -10	IDEA PART B 611-LEASE PUR OF B		74,680			_____	_____	_____	
	--SUB TOTAL--	<u>3,258</u>	<u>74,680</u>						
	--TOTAL DEPARTMENT--	<u>11,567</u>	<u>74,680</u>						
069128	*IDEA PART B 611 ARP-CEIS APE4								
069128-6000-22 -20	MATERIALS AND SUPPLIES	45				_____	_____	_____	
	--SUB TOTAL--	<u>45</u>							
069128-6000-23 -20	MATERIALS AND SUPPLIES					_____	_____	_____	
069128-6000-24 -20	MATERIALS AND SUPPLIES					_____	_____	_____	
069128-6000-34 -20	MATERIALS AND SUPPLIES					_____	_____	_____	
069128-6000-36 -20	MATERIAL AND SUPPLIES					_____	_____	_____	
069128-6000-95 -10	IDEA PART B 611 CEIS-MATERIAL	274				_____	_____	_____	
	--SUB TOTAL--	<u>274</u>							
	--TOTAL DEPARTMENT--	<u>319</u>							
069129	**IDEA PART B 619 ARP-APE40286								
069129-6000-95 -10	IDEA PART B 619 - MATERIALS &	7,154				_____	_____	_____	
	--SUB TOTAL--	<u>7,154</u>							
	--TOTAL DEPARTMENT--	<u>7,154</u>							
069130	**IDEA 611 CEIS/CCEIS - APE600								
069130-1141-22 -20	IDEA 611 CEIS-PARAPROF SALARY-	27,736				_____	_____	_____	
	--SUB TOTAL--	<u>27,736</u>							
069130-1141-23 -20	IDEA 611 CEIS-PARAPROF SALARY-	27,409	33,641			_____	_____	_____	
	--SUB TOTAL--	<u>27,409</u>	<u>33,641</u>						

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
**IDEA 611 CEIS/CCEIS - APE600									
069130-1140-92	-10	IDEA 611 CEIS-PARAPROF SALARY-							
069130-1140-93	-10	IDEA 611 CEIS-PARAPROF SALARY-							
069130-2100-22	-20	IDEA 611 CEIS - FICA - COPLE	2,086						
069130-2220-22	-20	IDEA 611 CEIS - VRS - COPLE	4,610						
069130-2300-22	-20	IDEA 611 CEIS-HOSPITALIZATION-	8,529						
069130-2400-22	-20	IDEA 611 CEIS - GLI - COPLE	372						
069130-2510-22	-20	IDEA 611 CEIS-RETIREE HCC - CO	66						
069130-2750-22	-20	IDEA 611 CEIS - DISAB HYBRID-C	336						
--SUB TOTAL--		15,999							
069130-2100-23	-20	IDEA 611 CEIS - FICA - WD	2,297	2,584					
069130-2210-23	-20	VRS - SPECIAL ED - CEIS/CCEIS	4,979	5,591					
069130-2220-23	-20	IDEA 611 CEIS - VRS - WD							
069130-2300-23	-20	IDEA 611 CEIS-HOSPITALIZATION-							
069130-2400-23	-20	IDEA 611 CEIS - GLI - WD	401	451					
069130-2510-23	-20	IDEA 611 CEIS - RETIREE HCC -							
069130-2750-23	-20	IDEA 611 CEIS - DISAB HYBRID -	363	407					
--SUB TOTAL--		8,040	9,033						
069130-2100-92	-10	IDEA 611 CEIS - FICA - COPLE							
069130-2210-92	-10	IDEA 611 CEIS - VRS - COPLE							
069130-2220-92	-10	VRS HYBRID - IDEA 611 CEIS							
069130-2300-92	-10	IDEA 611 CEI-HOSPITALIZATION-C							
069130-2400-92	-10	IDEA 611 CEIS - GLI - COPLE							
069130-2510-92	-10	IDEA 611 CEIS - DISAB HYBRID-C							
069130-2750-92	-10	IDEA 611 CEIS - RETIREE HCC -							
069130-2100-93	-10	IDEA 611 CEIS - FICA - WD							
069130-2210-93	-10	IDEA 611 CEIS - VRS - WD							
069130-2300-93	-10	IDEA 611 CEIS - HOSPITALIZATIO							
069130-2400-93	-10	IDEA 611 CEIS - GLI - WD							
069130-2510-93	-10	IDEA 611 CEIS - DISAB HYBRID -							
069130-2750-93	-10	IDEA 611 CEIS - RETIREE HCC -							
--TOTAL DEPARTMENT--		79,184	42,674						
069131		**JVG VA-2023-JVG-00095**							
069131-1120-24	-10	JVG TEACHER SALARIES - MM							
069131-1620-24	-10	JVG SUPPLEMENTS - MM	6,500						
--SUB TOTAL--		6,500							
069131-1120-36	-10	JVG TEACHER SALARIES - HS							
069131-1620-36	-10	JVG SUPPLEMENTS - HS	19,500		5,750				
--SUB TOTAL--		19,500			5,750				
069131-2100-24	-10	JVG FICA - MM							
069131-2100-36	-10	JVG FICA - HS			419				
--SUB TOTAL--					419				

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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JVG VA-2023-JVG-00095									
069131-3000-24	-10 PURCHASE SERVICES - MMS	6,343							
	--SUB TOTAL--	<u>6,343</u>							
069131-3000-36	-10 PURCHASE SERVICES - HS	9,871			11,028				
069131-5501-36	-10 TRAVEL				246				
	--SUB TOTAL--	<u>9,871</u>			<u>11,274</u>				
069131-6000-24	-10 JVG INSTRUCTIONAL SUPPLIES MMS	8,863							
	--SUB TOTAL--	<u>8,863</u>							
069131-6000-36	-10 JVG INSTRUCTIONAL SUPPLIES - W	8,923							
	--SUB TOTAL--	<u>8,923</u>							
	--TOTAL DEPARTMENT--	<u>60,000</u>			<u>17,443</u>				
069132	-000-000 **SCHOOL EQUIP (SEGM) GRANT**								
069132-8220-95	-10 SCHOOL EQUIP. GRANT FACILITIES		89,736						
	--SUB TOTAL--		<u>89,736</u>						
	--TOTAL DEPARTMENT--		<u>89,736</u>						
069133	-000-000 **BSCA SCG GRANT**								
069133-8200-95	-10 CAPITAL OUTLAY - BSCA SCG GRAN		76,211		67,131				
	--SUB TOTAL--		<u>76,211</u>		<u>67,131</u>				
	--TOTAL DEPARTMENT--		<u>76,211</u>		<u>67,131</u>				
069134	**SCHOOL SAFETY AND SECURITY**								
069134-8200-95	-10 CAPITAL OUTLAY								
069135	-000-000 **SIG GRANT**								
069135-1120-92	-10 SALARIES & WAGES								
069135-1620-92	-10 SUPPLEMENT				2,900				
069135-2100-92	-10 FICA				213				
069135-3000-92	-10 PURCHASED SERVICES								
069135-6000-92	-10 MATERIALS AND SUPPLIES								
	--SUB TOTAL--				<u>3,113</u>				
	--TOTAL DEPARTMENT--				<u>3,113</u>				
TOTAL - ** TITLE I C **		<u>4,661,335</u>	<u>2,694,147</u>	<u>1,310,413</u>	<u>1,023,256</u>		<u>1,267,825</u>	<u>1,267,825</u>	<u>1,267,825</u>
093100	**TRANSFERS**								
093100-9201	TRANSFER TO GEN. FUND/SHERIFF'	118,216	38,710	94,373			101,220	101,220	101,220
093100-9202	TRANSFER TO CAP.PROJ FD/HIGH S	112,856							
093100-9207	TRANSFER TO DAY CARE FUND								

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
TRANSFERS										
093100-9208	TRANSFER TO CHALLENGE PROGRAM									
093100-9210	TRANSFER TO SCHOOL FOOD FUND									
093100-9211	TRANSFER TO INDUSTRIAL PARK FU									
093100-9209-95 -10	FUND TRANSFERS									
--TOTAL DEPARTMENT--		<u>231,072</u>	<u>38,710</u>	<u>94,373</u>				<u>101,220</u>	<u>101,220</u>	<u>101,220</u>
093900	**CONTINGENCY**									
093900-9299	CONTINGENCY FUNDS									
093900-9299-95 -10	CONTINGENCY FUND			2,017,529				427,092	427,092	427,092
093900-9300-95 -10	RESERVE FOR FUND BAL.H.S. PROJ									
--SUB TOTAL--				<u>2,017,529</u>				<u>427,092</u>	<u>427,092</u>	<u>427,092</u>
--TOTAL DEPARTMENT--				<u>2,017,529</u>				<u>427,092</u>	<u>427,092</u>	<u>427,092</u>
TOTAL - **TRANSFERS**		<u>231,072</u>	<u>38,710</u>	<u>2,111,902</u>				<u>528,312</u>	<u>528,312</u>	<u>528,312</u>
614100-5400-24 -10	LEASE OF POSTAGE MACHINE-ELEM									
614100-5400-36 -10	LEASE OF POSTAGE MACHINE WHS									
673000-9650-95 -10	MAINTENANCE OF EFFORT PENALITI									
681000-3001-94 -10	SITE LICENSE/SUBSCRIPTION MMS									
691000-5501-35 -10	TRAVEL/STAFF DEVELOPMENT									
691030-3001-93 -10	PURCHASED SERVICE-TECHNOLOGY TI									
691040-3000-34 -30	PURCHASED SERVICE TITLE IIA CT									
691040-3000-36 -30	TRAVEL PURCHASHED SERVICE TITL									
691040-5000-23 -10	ASSESSMENT FEE REIMBURSEMENT									
691120-6000-36 -10	MATERIALS GEAR UP									
691130-5501-92 -80	TRAVEL PRE_K TITLE IVA									
691130-6000-24 -10	MATERIALS									
691210-3000-92 -10	PURCHASED SERVICE ARCHITECTS									
691210-3000-94 -10	PURCHASED SERVICE CRRSA ESSER									
691280-6000-22 -20	MATERIALS-IDEA 611 ARP CEIS									
TOTAL FOR FUND		<u>29,059,471</u>	<u>33,558,341</u>	<u>31,877,738</u>	<u>23,919,163</u>			<u>32,158,595</u>	<u>32,158,595</u>	<u>32,158,595</u>
FINAL TOTAL		<u>29,059,471</u>	<u>33,558,341</u>	<u>31,877,738</u>	<u>23,919,163</u>			<u>32,158,595</u>	<u>32,158,595</u>	<u>32,158,595</u>

FUND #-207 **SCHOOL FOOD SERVICE FUND REV

		----- Prior Years -----		----- Current Year -----		-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----
010000-0300-1	BEG FUND BALANCE APPROP.							
010553-0001	SCHOOL BREAKFAST PROGRAM							
010553-0002	SNP SSO BREAKFAST							
010555-0001	NSLP COMBINED							
010555-0002	SNP SSO LUNCH							
010558-0001	CACFP (CHILD & ADULT CARE PROG							
010559-0001	SFSP SPONSOR ADMIN	2,600-						
010559-0002	SFSP MEALS	25,271-						
	--TOTAL DEPARTMENT--	27,871-						
010649-0001	PANDEMIC EBT ADMINISTRATIVE CO							
TOTAL - BEG FUND BALANCE APPROP.		27,871-						
015010-0001	INTEREST EARNED ON BANK DEPOSI	4-	40-	25-	2-	25-	25-	25-
015010-0002	SCHOOL FOOD INTEREST							
	--TOTAL DEPARTMENT--	4-	40-	25-	2-	25-	25-	25-
TOTAL - INTEREST EARNED ON BANK DEPOSI		4-	40-	25-	2-	25-	25-	25-
016120	** CHARGES FOR SERVICES **							
016120-0040	SCHOOL FOOD SERVICE FEES	15,791-	60,399-		48,913-			
016120-0041	HEAD START MEALS PAYMENT	6,291-	8,928-		12,800-			
	--TOTAL DEPARTMENT--	22,082-	69,327-		61,713-			
TOTAL - ** CHARGES FOR SERVICES **		22,082-	69,327-		61,713-			
018030	** EXPENDITURE REFUNDS **							
018030-0030	OTHER REBATES AND REFUNDS	26,373-	32,574-		14,137-			
018030-0031	VPI SNACKS			10,000-		10,000-	10,000-	10,000-
018030-0032	CATERING SCHOOL/DIV EVENTS FED			6,500-	1,785-	6,500-	6,500-	6,500-
018030-0033	CATERING SCHOOL/DIVISION EVENT	1,271-	1,137-	15,000-		15,000-	15,000-	15,000-
018030-0034	MARTIN LUTHER KING DONATIONS		2,300-					
018030-0035	COVID SUPPLIES FOOD SERVICE							
	--TOTAL DEPARTMENT--	27,644-	36,011-	31,500-	15,922-	31,500-	31,500-	31,500-
018990-0001	MISCELLANEOUS REVENUE	1,012-			120-			
018990-0030	DONATIONS				75-			
	--TOTAL DEPARTMENT--	1,012-			195-			
018991-0099	ENCUMBERANCES BROUGHT FORWARD							
TOTAL - ** EXPENDITURE REFUNDS **		28,656-	36,011-	31,500-	16,117-	31,500-	31,500-	31,500-

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget	Year ----	
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
019010-0020	Fund Transfer from SB Funds								
019020-0001	RETIREE EMPLOYEES HEALTH INS								
024000	**EDUCATION-STATE**								
024020	** EDUCATION-STATE **								
024020-0015	SCHOOL FOOD SERVICES	11,844-	13,471-	8,709-	8,337-		10,336-	10,336-	10,336-
	--TOTAL DEPARTMENT--	11,844-	13,471-	8,709-	8,337-		10,336-	10,336-	10,336-
024030-0047	SCHOOL BREAKFAST INCENTIVE	25,264-	23,892-	53,093-	10,739-		41,954-	41,954-	41,954-
	--TOTAL DEPARTMENT--	25,264-	23,892-	53,093-	10,739-		41,954-	41,954-	41,954-
024040-0034	BREAKFAST AFTER THE BELL				4,411-				
024040-0035	SCHOOL MEALS EXPNSION								
	--TOTAL DEPARTMENT--				4,411-				
TOTAL - **EDUCATION-STATE**		37,108-	37,363-	61,802-	23,487-		52,290-	52,290-	52,290-
025000-0001	OTHER STATE FUNDS FROM STATE A			36,072-					
	--TOTAL DEPARTMENT--			36,072-					
TOTAL - OTHER STATE FUNDS FROM STATE A				36,072-					
033000	**EDUCATION-FEDERAL**								
033010-0150	SUPPER FEEDING PROGRAM								
033010-0552	SUMMER FOOD SERVICE PRGM MEALS								
033010-0553	SCHOOL BREAKFAST PROGRAM	482,753-	426,642-	492,967-	309,506-		400,000-	400,000-	400,000-
033010-0554	SCHOOL BREAKFAST INCENTIVE PRG								
033010-0555	NSLP COMBINED	937,031-	769,703-	819,231-	533,999-		760,000-	760,000-	760,000-
033010-0558	CACFP (CHILD & ADULT CARE FOOD	19,160-	44,348-	19,160-	30,626-		44,000-	44,000-	44,000-
033010-0559	SFSP MEALS/SPONSOR ADMIN		36,138-	100,757-	410-		39,000-	39,000-	39,000-
033010-0560	SUMMER MANAGEMENT WORKSHOP								
033010-0579	ARRA SNLP EQUIPMENT								
033010-0580	CORONAVIRUS RELIEF FUND (CRF)								
033010-0581	CARES II FUNDS								
033010-0582	NONPROFIT SCHOOL FUNDS SNP								
	--TOTAL DEPARTMENT--	1,438,944-	1,276,831-	1,432,115-	874,541-		1,243,000-	1,243,000-	1,243,000-
033020-0013	MEAL REIMBURSEMENT OPERATIONS								
033082-0011	MIGRANT EDUCATION								
033084-0010	TITLE I FOOD SERVICE REIM. EXT								
033084-0011	MIGRANT EDUCATION								
033084-0287	COMMUNITY LEARNING CENTER GRAN								
033084-0358	RURAL AND LOW INCOME								
033084-0377	1003G SCHOOL IMPROVEMENT								
033084-0415	CARES ESSER FUNDS								

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Revenue		Department	County Admin	Adopted
								Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
TITLE I FOOD SERVICE REIM. EXT										
033084-0416	PANDEMIC EBT ADMINISTRATIVE CO		121-							
033084-0417	ARP ESSER III DIVISION		22,593-							
--TOTAL DEPARTMENT--			22,714-							
TOTAL - **EDUCATION-FEDERAL**		1,438,944-	1,299,545-	1,432,115-	874,541-			1,243,000-	1,243,000-	1,243,000-
041050	** TRANSFERS FROM OTHER FUNDS									
041050-0002	TRANSFER FROM GENERAL FUND									
041050-0003	CARRYOVER IN CHECKING ACCOUNT			100,000-				100,000-	100,000-	100,000-
041050-0004	TRANSFER FROM HEALTH INS FUND									
041050-0005	TRANSFERS FROM OTHER FUNDS/205									
--TOTAL DEPARTMENT--				100,000-				100,000-	100,000-	100,000-
TOTAL - ** TRANSFERS FROM OTHER FUNDS				100,000-				100,000-	100,000-	100,000-
150102-0001	INTEREST ON BANK DEPOSITS									
161204-0001	SCHOOL FOOD SERVICE FEES									
180303-0001	VPI SNACKS									
180303-0002	CATERING SCHOOL/DIVISION EVENT									
180303-0003	CATERING SCHOOL/DIVISION EVENT									
240347-0001	SCHOOL BREAKFAST PROGRAM									
TOTAL FOR FUND		1,554,665-	1,442,286-	1,661,514-	975,860-			1,426,815-	1,426,815-	1,426,815-
FINAL TOTAL		1,554,665-	1,442,286-	1,661,514-	975,860-			1,426,815-	1,426,815-	1,426,815-

FUND #-207 **SCHOOL FOOD SERVICE FUND EXP

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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065000	**SCHOOL FOOD SERVICE FUND**								
065100	**FOOD SERVICE**								
065100-1110-95	-10 SUPERVISOR SALARY	82,815	88,612	93,486	77,905		73,270	73,270	73,270
065100-1150-95	-10 CLERICAL STAFF								
065100-1180-95	-10 FOOD SERVICE STAFF	163,333	166,937	162,920	122,245		168,489	168,489	168,489
065100-1180-95	-10 PART-TIME FOOD SERVICE STAFF								
065100-1181-95	-10 SUBSTITUTE FOOD SERVICE STAFF	29,851	44,276	6,000	27,631		6,000	6,000	6,000
065100-1182-95	-10 PART-TIME FOOD SERVICE WORKERS	225,402	260,665	290,652	203,941		309,297	309,297	309,297
065100-1520-95	-10 SUBSTITUTE FOOD SERVICE STAFF								
065100-1620-95	-10 SUPPLEMENTS			10,000			10,000	10,000	10,000
065100-1620-95	-10 SUPPLEMENTS 1003G								
065100-1621-95	-10 SUPPLEMENTS TITLE 1								
065100-1621-95	-10 SUPPLEMENTS RURAL AND LOW INCO								
065100-1660-95	-10 EMPLOYEE BONUSES	23,000							
065100-2100-95	-10 FICA	39,671	42,305	43,074	32,641		43,382	43,382	43,382
065100-2100-95	-10 FICA 1003G								
065100-2100-95	-10 fica extended day title i								
065100-2100-95	-10 FICA EXTENDED DAY TITLE VIB								
065100-2210-95	-10 VRS BENEFITS	26,735	26,756	28,121	16,894		10,376	10,376	10,376
065100-2220-95	-10 VRS BENEFITS HYDRID PLAN	6,844	8,161	8,499	10,025		9,391	9,391	9,391
065100-2300-95	-10 HOSPITALIZATION	42,706	46,189	41,902	39,854		41,902	41,902	41,902
065100-2301-95	-10 RETIREE HEALTH INS. FOOD SERVI								
065100-2400-95	-10 GLI BENEFITS	3,162	3,278	3,436	2,565		1,989	1,989	1,989
065100-2510-95	-10 DISABILITY HYDRID PLAN	279	333	178	436		184	184	184
065100-2600-95	-10 UNEMPLOYMENT	298	202	334	146		220	220	220
065100-2750-95	-10 RETIREE HEALTH CARE CREDIT	1,002	1,072	3,201	943		3,572	3,572	3,572
065100-2751-95	-10 PRE-FUNDED HEALTH INSURANCE CR	3,246	3,308		4,047				
065100-2800-95	-10 BENEFITS/VACATION/SICK LEAV								
065100-3000-95	-10 PURCHASED SERVICES	28,621	56,397	40,000	23,196		30,000	30,000	30,000
065100-3001-95	-10 WIRE FEE FOR PAYROLL								
065100-3160-95	-10 MANAGEMENT FEES								
065100-5200-95	-10 COMMUNICATIONS								
065100-5400-95	-10 LEASE OF EQUIPMENT								
065100-5500-95	-10 TRAVEL	872							
065100-5501-95	-10 TRAVEL	7,034	7,402	4,000	3,987		4,000	4,000	4,000
065100-5800-95	-10 MISCELLANEOUS (PETTY CASH)	356	347	360	456		360	360	360
065100-5801-95	-10 MISCELLANEOUS (REFUNDS)	199		50	113		50	50	50
065100-6000-95	-10 MATERIAL AND SUPPLIES	81,706	73,421	105,301	60,920		94,333	94,333	94,333
065100-6002-95	-10 FOOD SUPPLIES	571,013	654,749	620,000	503,076		620,000	620,000	620,000
065100-8100-95	-10 CAPITAL OUTLAY REPLACEMENT	77,607	301,228	100,000					
065100-8200-95	-10 CAPITAL OUTLAY ADDITION	49,232	5,891	100,000	29,719				
	--SUB TOTAL--	<u>1,464,984</u>	<u>1,791,529</u>	<u>1,661,514</u>	<u>1,160,740</u>		<u>1,426,815</u>	<u>1,426,815</u>	<u>1,426,815</u>
	--TOTAL DEPARTMENT--	<u>1,464,984</u>	<u>1,791,529</u>	<u>1,661,514</u>	<u>1,160,740</u>		<u>1,426,815</u>	<u>1,426,815</u>	<u>1,426,815</u>
TOTAL - **SCHOOL FOOD SERVICE FUND**		<u>1,464,984</u>	<u>1,791,529</u>	<u>1,661,514</u>	<u>1,160,740</u>		<u>1,426,815</u>	<u>1,426,815</u>	<u>1,426,815</u>

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget Year -----	
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
068700-3000-95	-10	PURCHASED SERVICES						
068700-6050-95	-10	NON-CAPITALIZED HARDWARE						
068700-8350-95	-10	HARDWARE ADDITIONS						
069121	-95 -10	**ESSER III**						
069121-1660-95	-10	BONUS - ESSER III - DW	21,000					
069121-2100-95	-10	ESSER III - FICA - DW	1,593					
		--SUB TOTAL--	22,593					
		--TOTAL DEPARTMENT--	22,593					
TOTAL - **ESSER III**			22,593					
095900-3190-95	-10	SCHOOL FOOD CREDIT CARD FEE						
TOTAL FOR FUND		1,464,984	1,814,122	1,661,514	1,160,740		1,426,815	1,426,815
FINAL TOTAL		1,464,984	1,814,122	1,661,514	1,160,740		1,426,815	1,426,815

		----- Prior Years -----	----- Current Year -----	-- FY/2026 Budget Year ----					
		Revenue FY/2023	Revenue FY/2024	Adopted Budget	Actual On 2025/04	Projected Revenue	Department Request	County Admin Recommends	Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
084334-0001	GEAR UP VIRGINIA								
084425-0001	GEER/ESSER BUS DRIVER RECRUITM								
084425-0002	ESSER III BEFORE & AFTER SCHOO								
084425-0003	ESSER III - SUMMER LEARNING								
084425-0004	ESSER - EDUC & RECRUIT - TEAL								
084425-0005	ESSER - INSTRUCTIONAL DEL. SUP								
093354-0001	SCHOOL BASED HEALTH WORKFORCE	79,130-							
	--TOTAL DEPARTMENT--	79,130-							
TOTAL - SCHOOL BASED HEALTH WORKFORCE		79,130-							
240307-0001	JOB								
410407-0001	SCHOOL EQUIPMENT (SEGM) GRANT	132,468-							
	--TOTAL DEPARTMENT--	132,468-							
TOTAL - SCHOOL EQUIPMENT (SEGM) GRANT		132,468-							
TOTAL FOR FUND		211,598-							
FINAL TOTAL		211,598-							

			----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
			Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
			FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
			-----	-----	-----	-----	-----	-----	-----	-----
063200	-000-000	**ESSER III - B&A - PUPIL TRAN								
063200	-000-000	*GEER/ESSER BUS DRIVER RECRUIT								
063200	-000-000	**ESSER III-SUMM LEARN-TRANSPO								
063200-1620-90	-000	ESSER III - B&A - SUPP. SAL. &								
063200-1620-90	-000	GEER/ESSER - BD SUPP. SAL & WA								
063200-1620-90	-000	ESSER III-SL-BUS DVR-SUPP SAL								
063200-2100-90	-000	ESSER III - B&A - FICA								
063200-2100-90	-000	GEER/ESSER - BD FICA								
063200-2100-90	-000	ESSER III-SUMM LEARN-BUS DRV-F								
068800	-000-000	**SCHOOL EQUIPMENT (SEGM) GRAN								
068800-8220-90	-000	SCHOOL EQUIP. GRANT FACILITIES	132,468							
		--SUB TOTAL--	<u>132,468</u>							
		--TOTAL DEPARTMENT--	<u>132,468</u>							
		TOTAL - **SCHOOL EQUIPMENT (SEGM) GRAN	<u>132,468</u>							
		TOTAL FOR FUND	<u>158,181</u>							
		FINAL TOTAL	<u>158,181</u>							

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget	Year -----	
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000-0300-1	FUND BALANCE APPROPRIATION			66,801-			61,747-	61,747-	61,747-
	--SUB TOTAL--			66,801-			61,747-	61,747-	61,747-
	--TOTAL DEPARTMENT--			66,801-			61,747-	61,747-	61,747-
TOTAL - FUND BALANCE APPROPRIATION				66,801-			61,747-	61,747-	61,747-
015000	** ALTERNATIVE ED **								
015010-0001	INTEREST EARNED ON BANK DEPOSIT								
018030-0030	REBATES AND REFUNDS	6,427-							
	--TOTAL DEPARTMENT--	6,427-							
018991-0020	OTHER FUNDS								
018991-0099	ENCUMBERANCES BROUGHT FORWARD								
TOTAL - REBATES AND REFUNDS		6,427-							
019010-0010	TUITION FROM ANOTHER COUNTY	196,629-	204,965-	212,656-	281,053-		237,649-	237,649-	237,649-
	--TOTAL DEPARTMENT--	196,629-	204,965-	212,656-	281,053-		237,649-	237,649-	237,649-
TOTAL - TUITION FROM ANOTHER COUNTY		196,629-	204,965-	212,656-	281,053-		237,649-	237,649-	237,649-
024020-0076	EDUCATIONAL TECHNOLOGY	25,937-		26,000-	660-		26,000-	26,000-	26,000-
024020-0077	ALTERNATIVE EDUCATION	178,086-	193,622-	122,377-	75,017-		136,224-	136,224-	136,224-
024020-0078	CARES GRANT								
	--TOTAL DEPARTMENT--	204,023-	193,622-	148,377-	75,677-		162,224-	162,224-	162,224-
TOTAL - EDUCATIONAL TECHNOLOGY		204,023-	193,622-	148,377-	75,677-		162,224-	162,224-	162,224-
041050-0003	CARRYOVER IN CHECKING ACCOUNT								
084425-0001	ESSER ADMINISTRATION GRANT								
180303-0001	OTHER REFUNDS & REBATES								
190011-0001	LOCAL SHARE DIVISIONS								
190101-0001	TUITION FROM ANOTHER COUNTY								
190102-0002	OTHER PAYMENTS FROM ANOTHER COUNTY								
240206-0001	ADULT EDUCATION								
240272-0001	ALTERNATIVE EDUCATION								
TOTAL FOR FUND		407,079-	398,587-	427,834-	356,730-		461,620-	461,620-	461,620-
FINAL TOTAL		407,079-	398,587-	427,834-	356,730-		461,620-	461,620-	461,620-

FUND #-214 **ALTERNATIVE ED EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
061100	*CLASSROOM INSTRUCTION*								
061100-1120-35	-10 ALTERNATIVE EDUCATION INSTRUCT	106,119	112,519	117,785	97,560		135,729	135,729	135,729
061100-1140-35	-10 ALTERNATIVE EDUCATION AIDE		19,005	24,885	20,036		27,935	27,935	27,935
061100-1151-35	-10 INSTRUCTIONAL AIDE								
061100-1520-35	-10 SUBSTITUTE TEACHERS	450	150	1,000	75		1,000	1,000	1,000
061100-1660-35	-10 EMPLOYEE BONUS	2,000							
061100-2100-35	-10 FICA	8,241	9,965	10,991	8,782		12,597	12,597	12,597
061100-2210-35	-10 VRS	17,313	22,612	19,502	29,607		23,257	23,257	23,257
061100-2220-35	-10 VRS HYBRID LONG TERM DISABILIT	106	117	895	14		145	145	145
061100-2300-35	-10 HEALTH INSURANCE	17,058	28,093	31,427	23,310		31,427	31,427	31,427
061100-2400-35	-10 GROUP LIFE	1,391	1,823	1,684	1,939		1,932	1,932	1,932
061100-2600-35	-10 UNEMPLOYMENT			187			215	215	215
061100-2720-35	-10 WORKMAN COMP.	558	486	233	588		233	233	233
061100-2750-35	-10 RETIREE HEALTH CARE CREDIT	1,256	1,646	1,470	1,827		1,981	1,981	1,981
061100-3000-35	-10 PURCHASED SERVICES	1,419	6,427	4,125			4,125	4,125	4,125
061100-5300-35	-10 LIABILITY INSURANCE								
061100-5400-35	-10 LEASE OF COPIERS	4,263	3,717	3,600	1,081		3,600	3,600	3,600
061100-5500-35	-10 TRAVEL			1,500			1,500	1,500	1,500
061100-5504-35	-10 TRAVEL CONFERENCE	2,456							
061100-5800-35	-10 miscellaneous (refund)		40						
061100-6000-35	-10 INSTRUCTIONAL SUPPLIES	1,107	61	6,839	2,271		6,839	6,839	6,839
061100-6030-35	-10 OTHER INSTRUCTIONAL MATERIALS			7,854	264		7,854	7,854	7,854
061100-6033-35	-10 OTHER INSTRUCTIONAL COSTS								
061100-6034-35	-10 TEXTBOOKS								
061100-8201-35	-10 EQUIPMENT								
061100-8207-35	-10 ADP EQUIPMENT								
--SUB TOTAL--		<u>163,737</u>	<u>206,661</u>	<u>233,977</u>	<u>187,354</u>		<u>260,369</u>	<u>260,369</u>	<u>260,369</u>
--TOTAL DEPARTMENT--		<u>163,737</u>	<u>206,661</u>	<u>233,977</u>	<u>187,354</u>		<u>260,369</u>	<u>260,369</u>	<u>260,369</u>
061210-1121-35	-10 GUIDANCE SALARIES								
061210-2100-35	-10 FICA								
061210-2210-35	-10 VRS								
061210-2300-35	-10 HMP								
061210-2400-35	-10 GLI								
061210-2600-35	-10 UNEMPLOYMENT								
061210-2750-35	-10 RETIREE HEALTH								
061410-1127-35	-10 ASSISTANT PRINCIPAL SALARY	82,462	87,410	91,765	77,573		97,277	97,277	97,277
061410-2100-35	-10 FICA	6,283	6,664	7,020	5,917		7,442	7,442	7,442
061410-2210-35	-10 VRS	13,705	14,528	13,040	11,023		13,824	13,824	13,824
061410-2300-35	-10 HEALTH INSURANCE	8,469	9,294	10,476	8,556		10,476	10,476	10,476
061410-2400-35	-10 GROUP LIFE	1,105	1,171	1,083	915		1,148	1,148	1,148
061410-2600-35	-10 UNEMPLOYMENT			120			127	127	127
061410-2720-35	-10 WORKMAN COMPENSATION			20			20	20	20
061410-2750-35	-10 RETIREE HEALTH CARE	998	1,058	946	939		1,178	1,178	1,178
--SUB TOTAL--		<u>113,022</u>	<u>120,125</u>	<u>124,470</u>	<u>104,923</u>		<u>131,492</u>	<u>131,492</u>	<u>131,492</u>
--TOTAL DEPARTMENT--		<u>113,022</u>	<u>120,125</u>	<u>124,470</u>	<u>104,923</u>		<u>131,492</u>	<u>131,492</u>	<u>131,492</u>
TOTAL - *CLASSROOM INSTRUCTION*		<u>276,759</u>	<u>326,786</u>	<u>358,447</u>	<u>292,277</u>		<u>391,861</u>	<u>391,861</u>	<u>391,861</u>

FUND #-214 **ALTERNATIVE ED EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
062120	*EXECUTIVE SUPERINTENDENT*								
062120-1112-95 -10	SUPERINTENDENT WAGES			3,012			3,192	3,192	3,192
062120-1660-95 -10	EMPLOYEE BONUS	1,000							
062120-2100-95 -10	FICA EX. SUPT	287	222	231	195		245	245	245
062120-2600-95 -10	UNEMPL EX SUPT	71	148	4	44		5	5	5
062120-2720-95 -10	WORKMAN EX. SUPT			57			57	57	57
062120-3000-95 -10	PURCHASED SERVICE								
062120-3122-95 -10	COMPENSATION EXECUTIVE SUPT.	2,758	2,896		2,546				
062120-5501-95 -10	TRAVEL/MEALS								
	--SUB TOTAL--	4,116	3,266	3,304	2,785		3,499	3,499	3,499
	--TOTAL DEPARTMENT--	4,116	3,266	3,304	2,785		3,499	3,499	3,499
062160	*FISCAL SERVICES*								
062160-1150-95 -10	BOOKKEEPING SERVICES	2,500	2,625	2,730	2,308		2,894	2,894	2,894
062160-1151-95 -10	SCHOOL BOARD CLERK								
062160-1660-95 -10	EMPLOYEE BONUS								
062160-2100-95 -10	FICA	191	201	209	177		222	222	222
062160-2210-95 -10	VRS								
062160-2220-95 -10	VRS HYBRID LONG TERM DISABILIT								
062160-2400-95 -10	GROUP LIFE								
062160-2600-95 -10	UNEMPLOYMENT			4			4	4	4
062160-2750-95 -10	RETIREE HEALTH CARE CREDIT								
062160-3000-95 -10	PURCHASED SERVICES								
062160-3120-95 -10	AUDIT SERVICES								
062160-3123-95 -10	LEGAL SERVICES								
062160-3600-95 -10	ADVERTISING								
062160-5201-95 -10	POSTAGE								
062160-6001-95 -10	OFFICE SUPPLIES		138						
	--SUB TOTAL--	2,691	2,964	2,943	2,485		3,120	3,120	3,120
	--TOTAL DEPARTMENT--	2,691	2,964	2,943	2,485		3,120	3,120	3,120
TOTAL - *EXECUTIVE SUPERINTENDENT*		6,807	6,230	6,247	5,270		6,619	6,619	6,619
064200	*OPERATION/MAINTENANCE*								
064200-5203-95 -10	TELEPHONE								
064200-5304-95 -10	PROPERTY AND LIABILITY	6,140	6,237	7,000	6,386		7,000	7,000	7,000
064200-6005-95 -10	CUSTODIAL SUPPLIES			5,000			5,000	5,000	5,000
064200-6014-95 -10	OTHER OPERATING EXPENSES								
	--SUB TOTAL--	6,140	6,237	12,000	6,386		12,000	12,000	12,000
	--TOTAL DEPARTMENT--	6,140	6,237	12,000	6,386		12,000	12,000	12,000
064600-1142-95 -10	RESOURCE OFFICER								
064600-2100-95 -10	FICA								

FUND #-214 **ALTERNATIVE ED EXPENDITURES*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
RESOURCE OFFICER									
064600-2210-95	-10	VRS							
064600-2300-95	-10	HEALTH INS.							
064600-2400-95	-10	GLI							
064600-2600-95	-10	UNEMPLOYMENT							
064600-2720-95	-10	WORKMAN COMP							
064600-2750-95	-10	RETIREE HEALTH CARE							
064600-3000-95	-10	PURCHASED SERVICE	8,000	8,000	8,000		8,000	8,000	8,000
--SUB TOTAL--		8,000	8,000	8,000			8,000	8,000	8,000
--TOTAL DEPARTMENT--		8,000	8,000	8,000			8,000	8,000	8,000
TOTAL - *OPERATION/MAINTENANCE*		14,140	14,237	20,000	6,386		20,000	20,000	20,000
066600-8100-95	-10	CAPITAL OUTLAY REPLACEMENT							
067200		**OTHER FUNDS**							
067200-9300-95	-10	FUND TRANSFER-START UP MONIES							
068100-3000-35	-10	PURCHASED SERVICES							
068100-3000-95	-10	PURCHASED SERVICES	12,250	12,728			12,728	12,728	12,728
--SUB TOTAL--		12,250		12,728			12,728	12,728	12,728
068100-6000-35	-10	TECHNOLOGY SUPPLIES							
068100-6000-95	-10	TECHNOLOGY SUPPLIES	14,900		13,650				
068100-6040-95	-10	SOFTWARE REPLACEMENT		3,412			3,412	3,412	3,412
068100-6050-95	-10	NON-CAPITALIZED EXPENDITURES	320		598				
068100-6060-95	-10	NON-CAPITALIZED INFRASTRUCTURE			2,932				
068100-8210-95	-10	HARDWARE ADDITION	25,937	22,281	13,500		13,500	13,500	13,500
068100-8220-95	-10	CAPITALIZED INFRASTRUCTURE		8,375	13,500		13,500	13,500	13,500
068100-8350-95	-10	HARDWARE ADDITION							
--SUB TOTAL--		26,257	45,556	30,412	17,180		30,412	30,412	30,412
--TOTAL DEPARTMENT--		38,507	45,556	43,140	17,180		43,140	43,140	43,140
068600-3000-95	-10	PURCHASED SERVICES TECHNOLOGY							
TOTAL - PURCHASED SERVICES		38,507	45,556	43,140	17,180		43,140	43,140	43,140
069123-6000-95	-10	ESSER ADMINISTRATION - ESSER I	1,996						
--SUB TOTAL--		1,996							
--TOTAL DEPARTMENT--		1,996							
TOTAL - ESSER ADMINISTRATION - ESSER I		1,996							

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
093100-9210	TRANSFER OF FUNDS					_____	_____	_____	
093900	**CONTINGENCY**								
093900-9299	CONTINGENCY					_____	_____	_____	
TOTAL FOR FUND		<u>338,209</u>	<u>392,809</u>	<u>427,834</u>	<u>321,113</u>	_____	<u>461,620</u>	<u>461,620</u>	<u>461,620</u>
FINAL TOTAL		<u>338,209</u>	<u>392,809</u>	<u>427,834</u>	<u>321,113</u>	_____	<u>461,620</u>	<u>461,620</u>	<u>461,620</u>

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Revenue		Department	County Admin	Adopted
								Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
010000-0300-1	FUND BALANCE APPROPRIATION									
010000-0300-2	DEBT SERV RESERVE FUND BAL APP									
011010	*REAL ESTATE TAXES*									
011010-2012	2012 PB SANITARY DIST-RE TAX									
011010-2013	2013 PB SANITARY DIST-RE TAX									
011010-2014	2014 PB SANITARY DIST-RE TAX									
011010-2015	2015 PB-SANITARY DIST-RE TAX									
011010-2016	2016 PB SANITARY DIST-RE TAX									
011060	*PENALTIES & INTEREST*									
011060-0001	PENALTIES-PB RE TAXES									
011060-0002	INTEREST-PB RE TAXES									
011061-0001	PENALTIES-PB ROAD USER FEES	3,766-	4,421-	2,800-	3,144-			3,500-	3,500-	3,500-
011061-0002	INTEREST-PB ROAD USER FEES	3,805-	6,636-	3,000-	4,329-			5,000-	5,000-	5,000-
	--TOTAL DEPARTMENT--	<u>7,571-</u>	<u>11,057-</u>	<u>5,800-</u>	<u>7,473-</u>			<u>8,500-</u>	<u>8,500-</u>	<u>8,500-</u>
TOTAL - *REAL ESTATE TAXES*		<u>7,571-</u>	<u>11,057-</u>	<u>5,800-</u>	<u>7,473-</u>			<u>8,500-</u>	<u>8,500-</u>	<u>8,500-</u>
015010	*REVENUE FROM USE OF MONEY*									
015010-0002	DEBT SERVICE RESERVE INTEREST									
015010-0007	MARKET VALUE									
016070-0004	ROAD MAINT USER FEES-PLACID BA									
016070-2012	2012 PB ROAD USER FEES									
016070-2013	2013 PB ROAD USER FEES									
016070-2014	2014 PB ROAD USER FEES	40-	120-							
016070-2015	2015 PB ROAD USER FEES	80-	320-		80-					
016070-2016	2016 PB ROAD USER FEES	600-	1,080-		240-					
016070-2017	2017 PB ROAD USER FEES	720-	1,200-		360-					
016070-2018	2018 PB ROAD USER FEES	851-	1,200-		360-					
016070-2019	2019 PB ROAD USER FEES	1,433-	1,649-		1,087-					
016070-2020	2020 PB ROAD USER FEES	2,814-	2,452-	100-	1,167-					
016070-2021	2021 PB SANITARY DIST-ROAD USE	6,488-	3,876-	500-	1,597-		1,000-	1,000-	1,000-	
016070-2022	2022 PB SANITARY DIST-ROAD USE	202,348-	10,283-	4,000-	3,024-		1,500-	1,500-	1,500-	
016070-2023	2023 PB SANITARY DIST-ROAD		203,418-	8,000-	9,378-		4,000-	4,000-	4,000-	
016070-2024	2024 PB ROAD USER FEES			208,146-	201,376-		10,000-	10,000-	10,000-	
016070-2025	2025 PB ROAD USER FEES						208,000-	208,000-	208,000-	
	--TOTAL DEPARTMENT--	<u>215,374-</u>	<u>225,598-</u>	<u>220,746-</u>	<u>218,669-</u>		<u>224,500-</u>	<u>224,500-</u>	<u>224,500-</u>	
TOTAL - ROAD MAINT USER FEES-PLACID BA		<u>215,374-</u>	<u>225,598-</u>	<u>220,746-</u>	<u>218,669-</u>		<u>224,500-</u>	<u>224,500-</u>	<u>224,500-</u>	
024040-0006	VDOT REVENUE SHARING FUNDS				14,641-					
	--TOTAL DEPARTMENT--				<u>14,641-</u>					
TOTAL - VDOT REVENUE SHARING FUNDS					<u>14,641-</u>					

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
041040-0006	RURAL DEVELOPMENT LOAN/PB DAMS					_____	_____	_____	
041041-0007	DRC STATE GRANT/PB DAMS					_____	_____	_____	
041050-0002	TRANSFER FROM PB DAM FUND	15,000-				_____	_____	_____	
	--TOTAL DEPARTMENT--	15,000-	_____	_____	_____	_____	_____	_____	_____
TOTAL - RURAL DEVELOPMENT LOAN/PB DAMS		15,000-	_____	_____	_____	_____	_____	_____	_____
TOTAL FOR FUND		237,945-	236,655-	226,546-	240,783-	_____	233,000-	233,000-	233,000-
FINAL TOTAL		237,945-	236,655-	226,546-	240,783-	_____	233,000-	233,000-	233,000-

FUND #-225 *PLACID BAY SANITARY DISTRICT*

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
082600	**PLACID BAY SANITARY DISTRICT								
082600-1300	SALARIES & WAGES PART-TIME	2,289	1,758	2,300	1,710		2,200	2,200	2,200
082600-2100	FICA			176			168	168	168
082600-3100	PROF SERVICES-PLACID BAY			2,944			2,000	2,000	2,000
082600-3310	ROAD REPAIRS & IMPROVEMENTS		23,674	72,851	19,093		70,000	70,000	70,000
082600-3311	ROAD REP. & IMPROVEMENTS/REV.S	10,692	273,500	135,295			158,632	158,632	158,632
082600-5316	BUILDER'S RISK INSURANCE								
082600-5840	EASEMENT	21,045	28,304	12,980					
082600-6008	GASOLINE FOR EQUIPMENT								
082600-8208	LEASE/PURCHASE OF EQUIPMENT								
082600-9110	DEBT SERVICE PRINCIPLE								
082600-9120	DEBT SERVICE INTEREST & PRINCI								
082600-9121	DEBT SERVICE RESERVE								
082600-9122	O & M RESERVE								
	--TOTAL DEPARTMENT--	34,026	327,236	226,546	20,803		233,000	233,000	233,000
082601	**AZURE DRIVE**								
082601-3190	PROF SERV-TREE REMOVAL								
082601-6099	MATERIALS FOR ROAD REPAIR		2,321						
	--TOTAL DEPARTMENT--		2,321						
082602	**BAYVIEW DRIVE**								
082602-3100	PROFESSIONAL SERVICES								
082602-3190	PROF SERV-TREE REMOVAL								
082602-6099	MATERIALS FOR ROAD REPAIR								
082602-8213	BAYVIEW REVENUE SHARING MATCH								
082602-8216	CONSTRUCTION-BAYVIEW								
082603	**WOODMOUNT DRIVE**								
082603-3100	PROFESSIONAL SERVICES								
082603-3190	PROF SERV TREE REMOVAL								
082603-6099	MATERIALS FOR ROAD REPAIR		3,315						
	--TOTAL DEPARTMENT--		3,315						
082604	**STRIPER ROAD**								
082604-6099	MATERIALS FOR ROAD REPAIR								
082604-8213	STRIPER REVENUE SHARING MATCH								
082605	**LAKEVIEW DRIVE**								
082605-3100	PROFESSIONAL SERVICES								
082605-3190	PROF SERV TREE REMOVAL								
082605-6099	MATERIAL FOR ROAD REPAIR		5,038						
	--TOTAL DEPARTMENT--		5,038						
082606	**SHOREWOOD DRIVE**								
082606-3100	PROFESSIONAL SERVICES								
082606-6099	MATERIALS FOR ROAD REPAIR		4,251						
	--TOTAL DEPARTMENT--		4,251						
082607	**ALBROUGH BLVD.**								

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 191	GL068H
FUND #-225 *PLACID BAY SANITARY DISTRICT*									
		----- Prior Years -----		---- Current Year ----		-- FY/2026 Budget Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
	ALBROUGH BLVD.								
082607-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082607-3311	REVENUE SHARING MATCH					_____	_____	_____	
082607-6099	MATERIALS FOR ROAD REPAIR		654			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	654	_____	_____	_____	_____	_____	_____
082608	**WILDWOOD DRIVE**								
082608-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082608-6099	MATERIALS FOR ROAD REPAIR		1,635			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	1,635	_____	_____	_____	_____	_____	_____
082609	**LILY WAY**								
082609-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082609-6099	MATERIALS FOR ROAD REPAIR					_____	_____	_____	
082610	**HOLLY WAY**								
082610-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082610-3311	REVENUE SHARING MATCH					_____	_____	_____	
082610-6099	MATERIALS FOR ROAD REPAIR		2,943			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	2,943	_____	_____	_____	_____	_____	_____
082611	**CEDAR LANE**								
082611-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082611-6099	MATERIALS FOR ROAD REPAIR		654			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	654	_____	_____	_____	_____	_____	_____
082612	**CHRYSTAL ROAD**								
082612-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082612-6099	MATERIALS FOR ROAD REPAIRS		981			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	981	_____	_____	_____	_____	_____	_____
082613	**JUANITA DRIVE**								
082613-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082613-6099	MATERIALS FOR ROAD REPAIRS		327			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	327	_____	_____	_____	_____	_____	_____
082614	**BAYOU DRIVE**								
082614-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082614-6099	MATERIALS FOR ROAD REPAIRS					_____	_____	_____	
082615	**LAGUNA ROAD**								
082615-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082615-6099	MATERIALS FOR ROAD REPAIRS					_____	_____	_____	
082616	**VARUNA DRIVE**								
082616-3100	PROFESSIONAL SERVICES					_____	_____	_____	
082616-6099	MATERIALS FOR ROAD REPAIRS		327			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	327	_____	_____	_____	_____	_____	_____
082617	**BIRCH LANE**								
082617-3100	PROFESSIONAL SERVICES					_____	_____	_____	

		----- Prior	Years -----			----- Current	Year -----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Department	County Admin	Adopted	
		-----	-----	-----	-----	-----	Request	Recommends	Budget	-----
		BIRCH LANE								
082617-3190	PROF SERV TREE REMOVAL									
082617-6099	MATERIALS FOR ROAD REPAIRS		981							
--TOTAL DEPARTMENT--			981							
		DEUX RUE								
082618										
082618-3100	PROFESSIONAL SERVICES									
082618-3190	PROF SERV TREE REMOVAL									
082618-6099	MATERIALS FOR ROAD REPAIRS		1,308							
--TOTAL DEPARTMENT--			1,308							
		HICKORY LANE								
082619										
082619-3100	PROFESSIONAL SERVICES									
082619-3190	PROF SERV TREE REMOVAL									
082619-6099	MATERIALS FOR ROAD REPAIRS		981							
--TOTAL DEPARTMENT--			981							
		MATTOX AVE								
082620										
082620-3100	PROFESSIONAL SERVICES									
082620-3190	PROF SERV TREE REMOVAL									
082620-6099	MATERIALS FOR ROAD REPAIRS		981							
--TOTAL DEPARTMENT--			981							
		ELM DR								
082621										
082621-3100	PROFESSIONAL SERVICES									
082621-6099	MATERIALS FOR ROAD REPAIRS									
082622		**PINWOOD LANE**								
082622-6099	MATERIALS FOR ROAD REPAIRS	2,233	32,103							
--TOTAL DEPARTMENT--		2,233	32,103							
		POPLAR LANE								
082623										
082623-6099	MATERIALS FOR ROAD REPAIRS	8,223	45,251							
--TOTAL DEPARTMENT--		8,223	45,251							
		ANCHOR								
082624										
082624-6099	MATERIALS FOR ROAD REPAIRS									
082625		**AZALEA**								
082625-6099	MATERIALS FOR ROAD REPAIRS		1,635							
--TOTAL DEPARTMENT--			1,635							
		CIRCLE								
082626										
082626-6099	MATERIALS FOR ROAD REPAIRS		1,962							
--TOTAL DEPARTMENT--			1,962							
		ROSE								
082627										
082627-6099	MATERIALS FOR ROAD REPAIRS		327							
--TOTAL DEPARTMENT--			327							

FUND #-225 *PLACID BAY SANITARY DISTRICT*

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
082628	**SALINA**								
082628-6099	MATERIALS FOR ROAD REPAIRS		327						
	--TOTAL DEPARTMENT--		327						
082629	**SHORT WAY**								
082629-6099	MATERIALS FOR ROAD REPAIRS		491						
	--TOTAL DEPARTMENT--		491						
082630	**WOODBINE**								
082630-6099	MATERIALS FOR ROAD REPAIRS		654						
	--TOTAL DEPARTMENT--		654						
TOTAL - **PLACID BAY SANITARY DISTRICT		44,482	436,683	226,546	20,803		233,000	233,000	233,000
093100-9201	TRANSFER TO GENERAL FUND								
093900	*CONTINGENCY FUND*								
093900-9299	CONTINGENCY FUND								
094100	**PLACID BAY DAM CONSTRUCTION*								
094100-3141	TECHNICAL FEES								
094100-3150	LEGAL FEES								
094100-8216	CONSTRUCTION								
094100-9150	CONTINGENCY								
094200	*DEBT SERVICE FEES*								
094200-3160	MANAGEMENT FEES (INVESTMENTS)								
TOTAL FOR FUND		44,482	436,683	226,546	20,803		233,000	233,000	233,000
FINAL TOTAL		44,482	436,683	226,546	20,803		233,000	233,000	233,000

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
010000-0300-1	PLACID BAY DAM FUND BAL APPROP									
010000-0300-2	PLACID BAY DAM DEBT SERV RES A									
011010	*REAL ESTATE TAXES*									
011010-2012	2012 PB SANITARY DIST-RE TAX									
011010-2013	2013 PB SANITARY DIST-RE TAX									
011010-2014	2014 PB SANITARY DIST-RE TAX	3-	18-							
011010-2015	2015 PB SANITARY DIST-RE TAX	11-	48-		14-					
011010-2016	2016 PB SANITARY DIST-RE TAX	40-	50-		14-					
011010-2017	2017 PB SANITARY DIST-RE TAX	45-	56-		20-					
011010-2018	2018 PB SANITARY DIST-RE TAX	61-	56-		20-					
011010-2019	2019 PB SANITARY DIST-RE TAX	81-	76-		82-					
011010-2020	2020 PB SANITARY DIST-RE TAX	240-	215-	50-	87-					
011010-2021	2021 PB SANITARY DIST-RE TX	566-	417-	50-	183-		50-	50-	50-	
011010-2022	2022 PB SANITARY DIST-RE TAX	64,140-	1,110-	200-	575-		50-	50-	50-	
011010-2023	2023 PB SANITARY DIST-RE TA		71,347-	1,000-	1,560-		300-	300-	300-	
011010-2024	2024 PB SANITARY DIST-RE TA			70,000-	79,422-		1,200-	1,200-	1,200-	
011010-2025	2025 PB SANITARY DIST-RE TAX						76,000-	76,000-	76,000-	
	--TOTAL DEPARTMENT--	65,187-	73,393-	71,300-	81,977-		77,600-	77,600-	77,600-	
011060	*PENALTIES & INTEREST*									
011060-0001	PENALTIES - PB RE TAXES	445-	537-	600-	533-		500-	500-	500-	
011060-0002	INTEREST - PB RE TAXES	309-	569-	400-	556-		500-	500-	500-	
	--TOTAL DEPARTMENT--	754-	1,106-	1,000-	1,089-		1,000-	1,000-	1,000-	
TOTAL - *REAL ESTATE TAXES*		65,941-	74,499-	72,300-	83,066-		78,600-	78,600-	78,600-	
015010	*REVENUE FROM THE USE OF MONEY									
015010-0002	DEBT SERVICE RESERVE INTEREST	1,078-	1,293-	840-	1,117-		757-	757-	757-	
015010-0007	MARKET VALUE	521	965-		861-					
015010-0008	DIVIDENDS/WILMINGTON TRUST/ESC	93-	149-							
	--TOTAL DEPARTMENT--	650-	2,407-	840-	1,978-		757-	757-	757-	
TOTAL - *REVENUE FROM THE USE OF MONEY		650-	2,407-	840-	1,978-		757-	757-	757-	
041040-0012	BOND PROCEEDS/PLACID BAY DAM									
041040-0013	BOND PREMIUM/PLACID BAY DAM									
TOTAL FOR FUND		66,591-	76,906-	73,140-	85,044-		79,357-	79,357-	79,357-	
FINAL TOTAL		66,591-	76,906-	73,140-	85,044-		79,357-	79,357-	79,357-	

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
041955	**BOND REFUNDING**								
041955-3100	UNDERWRITER'S DISCOUNT								
041955-3160	ISSUANCE FEES								
041955-5800	MISCELLANEOUS								
082600	**PROFESSIONAL SERVICES**								
082600-3100	PROFESSIONAL SERVICES	3,963	562-	2,000	3,902		4,000	4,000	4,000
082600-3310	REPAIR & MAINTENANCE	61,888		20,000			20,000	20,000	20,000
	--TOTAL DEPARTMENT--	<u>65,851</u>	<u>562-</u>	<u>22,000</u>	<u>3,902</u>		<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
TOTAL - **PROFESSIONAL SERVICES**		<u>65,851</u>	<u>562-</u>	<u>22,000</u>	<u>3,902</u>		<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
093100	** TRANSFERS **								
093100-9201	TRANSFER TO GENERAL FUND								
093100-9202	TRANSFER TO PB SANITARY DIST.	15,000							
	--TOTAL DEPARTMENT--	<u>15,000</u>							
093900	*CONTINGENCY FUNDS*								
093900-9299	CONTINGENCY FUNDS			4,858			5,000	5,200	5,200
	--TOTAL DEPARTMENT--			<u>4,858</u>			<u>5,000</u>	<u>5,200</u>	<u>5,200</u>
TOTAL - ** TRANSFERS **		<u>15,000</u>		<u>4,858</u>			<u>5,000</u>	<u>5,200</u>	<u>5,200</u>
094200	*MANAGEMENT FEES*								
094200-3160	MANAGEMENT FEES	70	73	100	57		100	100	100
	--TOTAL DEPARTMENT--	<u>70</u>	<u>73</u>	<u>100</u>	<u>57</u>		<u>100</u>	<u>100</u>	<u>100</u>
TOTAL - *MANAGEMENT FEES*		<u>70</u>	<u>73</u>	<u>100</u>	<u>57</u>		<u>100</u>	<u>100</u>	<u>100</u>
095100	*DEBT SERVICE*								
095100-9120	DEBT SERVICE INTEREST & PRINCI	48,181	47,181	46,182	33,341		50,057	50,057	50,057
095100-9121	DEBT SERVICE RESERVE								
095100-9122	O & M RESERVE								
095100-9125									
	--TOTAL DEPARTMENT--	<u>48,181</u>	<u>47,181</u>	<u>46,182</u>	<u>33,341</u>		<u>50,057</u>	<u>50,057</u>	<u>50,057</u>
095900	**OTHER FINANCING USES**								
095900-9110	PMT TO REFUNDED BOND ESCROW AG								
TOTAL - *DEBT SERVICE*		<u>48,181</u>	<u>47,181</u>	<u>46,182</u>	<u>33,341</u>		<u>50,057</u>	<u>50,057</u>	<u>50,057</u>
931010	** TRANSFERS **								
TOTAL FOR FUND		<u>129,102</u>	<u>46,692</u>	<u>73,140</u>	<u>37,300</u>		<u>79,157</u>	<u>79,357</u>	<u>79,357</u>
FINAL TOTAL		<u>129,102</u>	<u>46,692</u>	<u>73,140</u>	<u>37,300</u>		<u>79,157</u>	<u>79,357</u>	<u>79,357</u>

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Revenue		Department	County Admin	Adopted
								Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
010000-0300-1	GH - CP SD FUND BAL. APPROPRIA									
011060-0001	PENALTIES	4,059-	4,410-	3,200-	3,928-			3,000-	3,000-	3,000-
011060-0002	INTEREST	3,982-	4,291-	2,100-	2,689-			2,000-	2,000-	2,000-
	--TOTAL DEPARTMENT--	<u>8,041-</u>	<u>8,701-</u>	<u>5,300-</u>	<u>6,617-</u>			<u>5,000-</u>	<u>5,000-</u>	<u>5,000-</u>
TOTAL - PENALTIES		<u>8,041-</u>	<u>8,701-</u>	<u>5,300-</u>	<u>6,617-</u>			<u>5,000-</u>	<u>5,000-</u>	<u>5,000-</u>
015010-0001	INTEREST ON MONEY									
015010-0002	INVESTMENT ACCOUNT INTEREST									
015010-0007	MARKET VALUE									
016130	*RECREATIONAL FEE*									
016130-0006	2016 SANITARY DIST RECREATIONA	564-	380-							
016130-2017	2017 SANITARY DIST RECREATIONA	826-	632-							
016130-2018	2018 SANITARY DIST RECREATIONA	1,005-	800-	500-						
016130-2019	2019 SANITARY DIST RECREATIONA	1,400-	800-	800-	600-					
016130-2020	2020 SANITARY DIST RECREATIONA	2,723-	849-	2,500-	800-			800-	800-	800-
016130-2021	2021 GLEBE/ CABIN POINT REC RE	8,782-	3,739-	3,000-	800-			2,500-	2,500-	2,500-
016130-2022	2022 GLEBE/CABIN POINT REC RE	271,355-	9,695-	4,000-	1,527-			3,000-	3,000-	3,000-
016130-2023	2023 GLEBE/CABIN POINT REC		285,397-	5,000-	8,005-			4,000-	4,000-	4,000-
016130-2024	2024 SANITARY DIST RECREATION			309,435-	306,737-			6,000-	6,000-	6,000-
016130-2025	2025 SANITARY DIST RECRATIONAL							305,235-	305,235-	305,235-
	--TOTAL DEPARTMENT--	<u>286,655-</u>	<u>302,292-</u>	<u>325,235-</u>	<u>318,469-</u>			<u>321,535-</u>	<u>321,535-</u>	<u>321,535-</u>
TOTAL - *RECREATIONAL FEE*		<u>286,655-</u>	<u>302,292-</u>	<u>325,235-</u>	<u>318,469-</u>			<u>321,535-</u>	<u>321,535-</u>	<u>321,535-</u>
018990	**MISCELLANEOUS**									
018990-0001	MISCELLANEOUS REVENUE				21,629-					
	--TOTAL DEPARTMENT--				<u>21,629-</u>					
TOTAL - **MISCELLANEOUS**					<u>21,629-</u>					
041040	**PROCEEDS FROM INDEBTEDNESS**									
041040-0001	PROCEEDS FROM INDEBTEDNESS/BON									
041040-0002	PROCEEDS VA RESOURCES AUTHORIT	1,260,000-								
	--TOTAL DEPARTMENT--	<u>1,260,000-</u>								
041050	**TRANSFERS**									
041050-0001	TRANSFER FROM GENERAL FUND									
041050-0002	TRANSFER FROM CARES ACT FUND									
TOTAL - **PROCEEDS FROM INDEBTEDNESS**		<u>1,260,000-</u>								
TOTAL FOR FUND		<u>1,554,696-</u>	<u>310,993-</u>	<u>330,535-</u>	<u>346,715-</u>			<u>326,535-</u>	<u>326,535-</u>	<u>326,535-</u>

FINAL	TOTAL	1,554,696-	310,993-	330,535-	346,715-		326,535-	326,535-	326,535-	
4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -			E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 197	GL068H
FUND #-227 *GH-CP SANITARY DISTRICT*										
		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget		Year ----	
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted	
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget	
		-----	-----	-----	-----	-----	-----	-----	-----	
071310	*CLUBHOUSE EXPENDITURES*									
071310-2720	WORKERS COMPENSATION INSURANCE	849	948	1,300	1,112		1,300	1,300	1,300	
071310-3100	PROFESSIONAL SERV - JANITORIAL									
071310-3150	PROFESSIONAL SERV - LEGAL	14,200		1,000			1,000	1,000	1,000	
071310-3160	PROFESSIONAL SERV - WEBSITE	282	264	300	346		350	350	350	
071310-3200	OFFICE MGR REIMB/PAYROLL	21,702	34,408	24,000	21,540		24,000	24,000	24,000	
071310-3201	JANITORIAL REIMB/PAYROLL	4,102	3,926	4,600	3,413		4,600	4,600	4,600	
071310-3500	PRINTING & BINDING	1,228	1,795	1,000	386		1,000	1,000	1,000	
071310-5120	ELECTRICAL SERVICES	9,150	9,552	10,000	9,392		13,000	13,000	13,000	
071310-5130	WATER, TRASH & SEWER SERVICES	1,117	1,504	1,800	1,113		1,800	1,800	1,800	
071310-5210	POSTAL SERVICES	1,262	1,353	2,000	662		1,500	1,500	1,500	
071310-5230	TELECOMMUNICATIONS	2,217	2,500	2,300	647		2,000	2,000	2,000	
071310-5240	INTERNET ACCESS FEES	1,258	1,299	1,200	647		1,200	1,200	1,200	
071310-5250	SAFETY DEPOSIT BOX	40	40	40	40		40	40	40	
071310-5308	LIABILITY & HAZARD INSURANCE	15,442	15,464	14,800	12,181		14,800	14,800	14,800	
071310-5310	DIRECTORS & OFFICERS LIAB INSU	3,355	2,600	2,600	2,600		2,600	2,600	2,600	
071310-5311	UMBRELLA INSURANCE	408	1,220	1,100	1,626		1,100	1,100	1,100	
071310-5810	DUES & ASSOCIATION MEMBERSHIPS			25	25		25	25	25	
071310-6001	OFFICE SUPPLIES	2,797	2,788	3,150	1,341		3,000	3,000	3,000	
071310-6005	JANITORIAL SUPPLIES/CLUBHOUSE	1,537	1,695	1,400	813		1,400	1,400	1,400	
071310-6007	REPAIR & MAINTENANCE SUPPLIES	3,802	5,081	4,000	2,903		4,000	4,000	4,000	
071310-6014	OTHER OPERATING SUPPLIES	665	1,365	6,000	138					
071310-6021	COMPUTER SUPPLIES	433	1,412	1,000	1,676		1,400	1,400	1,400	
071310-8208	LEASE/PURCHASE OF EQUIP & SOFT	549	4,835	7,625						
071310-8316	CAPITALIZED BUILDING IMPROVEME	3,350	3,022	23,467	50,693		15,981	15,981	15,981	
	--TOTAL DEPARTMENT--	89,745	97,071	114,707	113,294		96,096	96,096	96,096	
071311	*GROUNDS EXPENDITURES*									
071311-3200	PROPERTY MANAGER REIMB/PAYROLL						3,400	3,400	3,400	
071311-5130	WATER, TRASH & SEWER SERVICE	480	440	500	560		750	750	750	
071311-6003	AGRICULTURAL SUPPLIES	9,350	11,090	10,300	7,760		14,000	14,000	14,000	
071311-6022	BOAT RAMP SUPPLIES		1,131	200			200	200	200	
071311-6099	MATERIALS FOR ROAD REPAIRS									
	--TOTAL DEPARTMENT--	9,830	12,661	11,000	8,320		18,350	18,350	18,350	
071320	*POOL EXPENDITURES*									
071320-3200	POOL MGR & ATTENDANTS REIMB/PA	27,923	30,811	25,000	22,963		32,000	32,000	32,000	
071320-3201	CONTRACT SUB ASSISTANTS									
071320-6007	REPAIR & MAINTENANCE SUPPLIES	12,364	12,670	12,000	1,173		12,000	12,000	12,000	
071320-6014	OTHER OPERATING SUPPLIES	1,023	2,293	3,000	3,163		5,000	5,000	5,000	
071320-6015	MERCHANDISE FOR RESALE			100						
071320-8202	FURNITURE & FIXTURES			4,000			4,000	4,000	4,000	
	--TOTAL DEPARTMENT--	41,310	45,774	44,100	27,299		53,000	53,000	53,000	
071340	*GH BOAT RAMP EXPENDITURES*									
071340-5120	ELECTRICAL SERVICES	149	242	200	172		200	200	200	
071340-5130	WATER, TRASH & SEWER SERVICES	249	365	400	166		400	400	400	
	--TOTAL DEPARTMENT--	398	607	600	338		600	600	600	

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
071341	*CP BOAT RAMP EXPENDITURES*								
071341-5120	ELECTRICAL SERVICES	598	680	500	506		525	525	525
071341-5130	WATER, TRASH & SEWER SERVICES	4,951	2,157	2,500	1,574		2,500	2,500	2,500
	--TOTAL DEPARTMENT--	<u>5,549</u>	<u>2,837</u>	<u>3,000</u>	<u>2,080</u>		<u>3,025</u>	<u>3,025</u>	<u>3,025</u>
071345	**CARES ACT EXP**								
071345-6007	REPAIR & MAINTENANCE SUPPLIES								
071345-6014	OTHER OPERATING SUPPLIES								
TOTAL - *CLUBHOUSE EXPENDITURES*		<u>146,832</u>	<u>158,950</u>	<u>173,407</u>	<u>151,331</u>		<u>171,071</u>	<u>171,071</u>	<u>171,071</u>
093100-9201	TRANSFER TO GENERAL FUND								
093900	*CONTINGENCY FUNDS*								
093900-9299	CONTINGENCY FUNDS			13,086			10,000	10,000	10,000
	--TOTAL DEPARTMENT--			<u>13,086</u>			<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL - TRANSFER TO GENERAL FUND				<u>13,086</u>			<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
094100	*CAPITAL PROJECTS*								
094100-3100	PROFESSIONAL SERVICES	7,242	188	5,000			5,000	5,000	5,000
094100-3180	CAPITAL OUTLAY/SEWER CONNECTIO								
094100-3181	CAPITAL OUTLAY/WATERLINE								
094100-3310	REPAIR & MAINTENANCE								
094100-3600	ADVERTISING								
094100-8112	CAPITAL OUTLAY/REPAIR TO GH BT								
094100-8317	CAPITALIZED GH DREDGING/SL MGM								
094100-8318	CAPITALIZED CP DREDGING/SL MGM								
094100-8319	CAPITAL OUTLAY/REPAIRS TO BOAT								
094100-8320	CAPITAL OUTLAY/DRIVEWAY REPAIR								
094100-8321	CAPITAL OUTLAY/CP BATH-HOUSE R								
	--TOTAL DEPARTMENT--	<u>7,242</u>	<u>188</u>	<u>5,000</u>			<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
094200	**INVESTMENT FEES**								
094200-3160	MANAGEMENT FEES	1,500							
	--TOTAL DEPARTMENT--	<u>1,500</u>							
094300	**DREDGING & BEACH PROJECTS**								
094300-3141	ENGINEERING								
094300-3150	LEGAL/PROF SERVICES								
094300-8216	DREDGING WEATHERALL CREEK								
094300-8217	INSTALLATION/CONST BEACH								
094300-8218	BEACH NOURISHMENT MATERIALS								
094300-8219	GROIN CONSTRUCTION/REPAIR		21,040						
094300-8220	GROIN REPAIR/LOCAL FUNDS								
094300-8221	DREDGING CABIN POINT CREEK								

FUND #-227 *GH-CP SANITARY DISTRICT*

		----- Prior	Years -----			---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected		Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
DREDGING & BEACH PROJECTS										
094300-8222	CRYSTAL LANE BEACH/RIP RAP				16,500					
094300-9150	CONTINGENCY									
--TOTAL DEPARTMENT--			21,040		16,500					
CRYSTAL LANE BEACH PROJECT										
094400	CAPITAL OUTLAY/BEACH NOURISHME									
094500	**POOL REFURBISHMENT PROJECT**									
094500-8112	CAPITAL OUTLAY/REPAIR TO GHCP									
094600	**CABIN POINT BEACH PROJECT**									
094600-3141	ENGINEERING									
094700	**CABIN PT BCH NOURISHMENT PRO									
094700-3141	ENGINEERING									
094700-8216	CONSTRUCTION	1,260,000								
--TOTAL DEPARTMENT--		1,260,000								
TOTAL - *CAPITAL PROJECTS*		1,268,742	21,228	5,000	16,500			5,000	5,000	5,000
DEBT SERVICE										
095100	DEBT SERV PRINCIPAL & INTEREST	72,641	72,641	72,642	72,641			71,801	71,801	71,801
095100-9125	DEBT SERV VRA PRIN-BEACH NOURI		36,914	60,465	63,394			60,390	60,390	60,390
095100-9130	DEBT SERV VRA INTEREST PAYMENT			5,935	27,669			8,273	8,273	8,273
--TOTAL DEPARTMENT--		72,641	109,555	139,042	163,704			140,464	140,464	140,464
TOTAL - **DEBT SERVICE**		72,641	109,555	139,042	163,704			140,464	140,464	140,464
TOTAL FOR FUND		1,488,215	289,733	330,535	331,535			326,535	326,535	326,535
FINAL TOTAL		1,488,215	289,733	330,535	331,535			326,535	326,535	326,535

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----
010000-0300-1	FUND BALANCE APPROP							
015000	**FEDERAL DRUG SEIZURE FUNDS**							
015010-0001	INTEREST							
015010-0002	INTEREST-STATE FORFEITURE	555-	765-	50-	569-	50-	50-	50-
015010-0003	INTEREST-FEDERAL FORFEITURE	1-	1-					
015010-0007	MARKET VALUE							
015010-0008	MARKET VALUE-STATE FORFEITURE							
015010-0009	MARKET VALUE-FEDERAL FORFEITUR		39-					
	--TOTAL DEPARTMENT--	556-	805-	50-	569-	50-	50-	50-
TOTAL - **FEDERAL DRUG SEIZURE FUNDS**		556-	805-	50-	569-	50-	50-	50-
018990-0001	MISCELLANEOUS REVENUE							
024040-0022	STATE FORFEITURE/DCJS	8,725-	1,434-					
	--TOTAL DEPARTMENT--	8,725-	1,434-					
TOTAL - STATE FORFEITURE/DCJS		8,725-	1,434-					
033011-0002	FEDERAL DRUG SEIZURE FUNDS							
033011-0003	US TREASURY ASSET FORFEITURE T							
041050-0001	TRANSFER FROM GENERAL FUND							
TOTAL FOR FUND		9,281-	2,239-	50-	569-	50-	50-	50-
FINAL TOTAL		9,281-	2,239-	50-	569-	50-	50-	50-

FUND #-240 *FEDERAL DRUG SEIZURE FUND*

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
031201	**FEDERAL DRUG SEIZURE FUNDS**								
031201-3100	PROFESSIONAL SERVICES								
031201-5800	CANINE EQUIPMENT & TRAINING								
031201-5840	CONFIDENTIAL FUNDS - STATE	3,006			8,833				
031201-5841	CONFIDENTIAL FUNDS - FEDERAL								
031201-8201	EQUIPMENT								
	--TOTAL DEPARTMENT--	<u>3,006</u>			<u>8,833</u>				
TOTAL - **FEDERAL DRUG SEIZURE FUNDS**		<u>3,006</u>			<u>8,833</u>				
093100	**FEDERAL DRUG SEIZURE FUNDS**								
093100-9201	TRANSFER TO THE GENERAL FUND								
093100-9202	TRANSFER TO E-911 FUND								
093900-9299	CONTINGENCY								
094200	**FEDERAL DRUG SEIZURE FUNDS**								
094200-3160	MANAGEMENT FEES - STATE		6	50	5		50	50	50
094200-3161	MANAGEMENT FEES - FEDERAL								
	--TOTAL DEPARTMENT--		<u>6</u>	<u>50</u>	<u>5</u>		<u>50</u>	<u>50</u>	<u>50</u>
TOTAL - **FEDERAL DRUG SEIZURE FUNDS**			<u>6</u>	<u>50</u>	<u>5</u>		<u>50</u>	<u>50</u>	<u>50</u>
TOTAL FOR FUND		<u>3,006</u>	<u>6</u>	<u>50</u>	<u>8,838</u>		<u>50</u>	<u>50</u>	<u>50</u>
FINAL TOTAL		<u>3,006</u>	<u>6</u>	<u>50</u>	<u>8,838</u>		<u>50</u>	<u>50</u>	<u>50</u>

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**ELECTRONIC SUMMONS FD REVENUE								
010000-0300-1	FUND BALANCE APPROPRIATION								
015000	**REVENUE FROM USE OF MONEY**								
015010-0001	INTEREST	3-	3-		3-				
015010-0007	MARKET VALUE								
	--TOTAL DEPARTMENT--	<u>3-</u>	<u>3-</u>		<u>3-</u>				
TOTAL - **REVENUE FROM USE OF MONEY**		<u>3-</u>	<u>3-</u>		<u>3-</u>				
016000	**CHARGES FOR SERVICES**								
016010	**ELECTRONIC SUMMONS FEES**								
016010-0005	ELECTRONIC SUMMONS FEES	12,351-	9,305-	12,000-	8,854-		9,000-	9,000-	9,000-
	--TOTAL DEPARTMENT--	<u>12,351-</u>	<u>9,305-</u>	<u>12,000-</u>	<u>8,854-</u>		<u>9,000-</u>	<u>9,000-</u>	<u>9,000-</u>
TOTAL - **CHARGES FOR SERVICES**		<u>12,351-</u>	<u>9,305-</u>	<u>12,000-</u>	<u>8,854-</u>		<u>9,000-</u>	<u>9,000-</u>	<u>9,000-</u>
TOTAL FOR FUND		<u>12,354-</u>	<u>9,308-</u>	<u>12,000-</u>	<u>8,857-</u>		<u>9,000-</u>	<u>9,000-</u>	<u>9,000-</u>
FINAL TOTAL		<u>12,354-</u>	<u>9,308-</u>	<u>12,000-</u>	<u>8,857-</u>		<u>9,000-</u>	<u>9,000-</u>	<u>9,000-</u>

		----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
021910	**ELECTRONIC SUMMONS SYSTEM FU								
021910-6001	OFFICE SUPPLIES					<u> </u>	<u> </u>	<u> </u>	
021910-8207	COMPUTER EQUIPMENT	11,077	2,831			<u> </u>	<u> </u>	<u> </u>	
	--TOTAL DEPARTMENT--	<u>11,077</u>	<u>2,831</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL - **ELECTRONIC SUMMONS SYSTEM FU	<u>11,077</u>	<u>2,831</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
093900	**CONTINGENCY**								
093900-9299	CONTINGENCY			12,000		<u> </u>	9,000	9,000	9,000
	--TOTAL DEPARTMENT--	<u> </u>	<u> </u>	<u>12,000</u>	<u> </u>	<u> </u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	TOTAL - **CONTINGENCY**	<u> </u>	<u> </u>	<u>12,000</u>	<u> </u>	<u> </u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	TOTAL FOR FUND	<u>11,077</u>	<u>2,831</u>	<u>12,000</u>	<u> </u>	<u> </u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	FINAL TOTAL	<u>11,077</u>	<u>2,831</u>	<u>12,000</u>	<u> </u>	<u> </u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**CARES ACT RELIEF FUND**								
012100	**COUNTY ADMINISTRATION**								
012100-1100	SALARIES & WAGES - REGULAR								
012100-2100	FICA								
012100-2210	VRS								
012100-2400	GROUP LIFE INSURANCE								
012100-3600	ADVERTISING								
012100-5800	MISCELLANEOUS								
012100-6001	OFFICE SUPPLIES								
012210	**LEGAL SERVICES**								
012210-3100	PROFESSIONAL SERVICES								
012240-3100	*PROFESSIONAL CARES ACT FUND*								
012430	**ACCOUNTING/UTILITIES**								
012430-1100	SALARIES & WAGES FULL-TIME								
012430-2100	FICA								
012430-2210	VRS								
012430-2211	ICMARC								
012430-2400	GROUP LIFE INSURANCE								
012430-2515	VACORP DISABILITY INS. PREMIUM								
012430-6001	OFFICE SUPPLIES								
012510	**DATA PROCESSING**								
012510-8208	LEASE/PURCHASE OF EQUIP & SOFT								
013100	**ELECTORIAL BOARD & OFFICIALS								
013100-5899	ELECTION OFFICERS/MISC. EXPENS								
021600	CLERK OF THE CIRCUIT COURT								
021600-1100	SALARIES & WAGES - REGULAR								
021600-2100	FICA								
021600-2210	VRS								
021600-2400	GROUP LIFE INSURANCE								
021920	**VICTIM WITNESS**								
021920-1200	SALARIES & WAGES-OVERTIME								
021920-2100	FICA								
031200	**SHERIFF - LE**								
031200-1100	SALARIES AND WAGES - REGULAR								
031200-1200	SALARIES AND WAGES - OVERTIME								
031200-1300	SALARIES AND WAGES - PART-TIME								
031200-1399	SALARIES & WAGES - PART-TIME C								
031200-1500	HAZARD PAY								
031200-2100	FICA								
031200-2210	VRS								
031200-2211	ICMARC/1% DC CONTRIBUTION/HYBR								
031200-2300	HOSPITAL/MEDICAL PLAN								
031200-2400	GROUP LIFE INSURANCE								
031200-2515	VACORP DISABILITY INS. PREMIUM								
031200-5800	MISCELLANEOUS								
031200-6001	OFFICE SUPPLIES								
031200-6010	POLICE SUPPLIES								
031200-8308	CAPITALIZED LEASE/PURCHASE EQU								

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 206	GL068H
FUND #-260 **CARES ACT RELIEF FUND**									
		----- Prior Years -----		---- Current Year ----		-- FY/2026 Budget Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
	SHERIFF - LE								
031200-8208-.	LEASE/PURCHASE EQUIPMENT								
031401	**E-911 DISPATCH CENTER**								
031401-1199	SALARIES & WAGES (COUNTY)								
031401-1200	SALARIES AND WAGES - OVERTIME								
031401-1300	PART-TIME WAGES								
031401-1500	HAZARD PAY								
031401-2100	FICA								
031401-2210	VRS								
031401-2211	ICMARC/1% DC CONTRIBUTION/HYBR								
031401-2300	HOSPITALIZATION								
031401-2400	GROUP LIFE INSURANCE								
031401-2515	VACORP DISABILITY INS. PREMIUM								
031401-6001	OFFICE SUPPLIES								
031403	**E-911 DISPATCH-COLONIAL BEAC								
031403-1200	OVER-TIME WAGES								
031403-2100	FICA								
031900-5640									
032205	**OAK GROVE VOL FIRE DEPT**								
032205-6005	JANITORIAL SUPPLIES								
032206	**COLONIAL BCH VOL FIRE DEPT**								
032206-8201	FIRE EQUIPMENT								
032206-8301	CAPITALIZED MACHINERY & EQUIPM								
032600	**WESTMORELAND COUNTY EMS DEPT								
032600-1100	SALARIES & WAGES - REGULAR								
032600-1200	SALARIES & WAGES - OVER-TIME								
032600-1300	SALARIES & WAGES - PART-TIME								
032600-1500	HAZARD PAY								
032600-2100	FICA								
032600-2210	VRS								
032600-2211	ICMARC/1% DC CONTRIBUTION/HYBR								
032600-2300	HOSPITALIZATION								
032600-2400	GROUP LIFE INSURANCE								
032600-2515	VACORP DISABILITY INS. PREMIUM								
032600-6004	MEDICAL SUPPLIES								
032600-6014	OTHER OPERATING SUPPLIES								
032600-8208	LEASE/PURCHASE EQUIPMENT								
032600-8308	CAPITALIZED LEASE/PURCHASE EQU								
032700	**EMERGENCY MANAGEMENT**								
032700-1100	SALARIES & WAGES								
032700-2100	FICA								
034100	**INSPECTIONS**								
034100-6014	OTHER OPERATING SUPPLIES								
034100-8208	LEASE/PURCHASE EQUIPMENT								
035100	** ANIMAL CONTROL/SHERIFF**								
035100-1100	SALARIES AND WAGES - REGULAR								
035100-1200	SALARIES AND WAGES - OVERTIME								
035100-1300	SALARIES AND WAES - PART-TIME								

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
033301-0001	AMERICAN RESCUE FUNDS-COUNTY								
TOTAL FOR FUND									
FINAL TOTAL									

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
035600	*AMERICAN RESCUE FUND EXPENDIT								
035600-5640	AMERICAN RESCUE FUNDS - COUNTY								
093900-9299	CONTINGENCY								
094100	**BROADBAND EXPANSION**								
094100-8216	CONSTRUCTION		325,000						
	--TOTAL DEPARTMENT--		325,000						
094200	**COLES POINT WWTP DRIP SYSTEM								
094200-3100	SPECIAL SERVICES								
094200-3140	ENGINEERING	29,159	7,412		684				
094200-3150	ADMINISTRATION & LEGAL	4,251							
094200-3160	INSPECTION	23,083	8,554						
094200-8216	CONSTRUCTION	633,638	779,722		186,764				
094200-9150	PROJECT CONTINGENCIES								
	--TOTAL DEPARTMENT--	690,131	795,688		187,448				
094300	**RT 3 WELL REPLACEMENT**								
094300-3140	ENGINEERING	30,569	42						
094300-3600	ADVERTISING								
094300-8216	CONSTRUCTION	288,000							
094300-8217	CLOSURE-EXISTING WELLS								
094300-8218	PIPING								
094300-8219	ELECTRICAL								
094300-8220	NEW PUMP								
094300-8222	SCADA SYSTEM								
094300-8223	ALTITUDE VALVE								
094300-9150	PROJECT CONTINGENCIES								
	--TOTAL DEPARTMENT--	318,569	42						
094400	**BELT FILTER PRESS**								
094400-8216	CONSTRUCTION	219,500							
094400-8217	REMOVAL								
	--TOTAL DEPARTMENT--	219,500							
094500	**HVAC**								
094500-8316	CAPITALIZED BUILDING IMPROV./H		316,057						
	--TOTAL DEPARTMENT--		316,057						
094600	**MONROE HALL WELL HOUSE STATI								
094600-8220	PUMP REPAIR		13,006						
094600-8222	SCADA SYSTEM		11,437						
	--TOTAL DEPARTMENT--		24,443						
TOTAL - **BROADBAND EXPANSION**		1,228,200	1,461,230		187,448				
TOTAL FOR FUND		1,228,200	1,461,230		187,448				
FINAL TOTAL		1,228,200	1,461,230		187,448				

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
033301	**ARPA/LATCF REVENUE**								
033301-0001	ARPA/LATCF REVENUE	50,000-	50,000-						
	--TOTAL DEPARTMENT--	50,000-	50,000-						
TOTAL - **ARPA/LATCF REVENUE**		50,000-	50,000-						
TOTAL FOR FUND		50,000-	50,000-						
FINAL TOTAL		50,000-	50,000-						

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Expenditure FY/2023	Expenditure FY/2024	Adopted Budget	Actual On 2025/04	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
035600	**ARPA/LATCF EXPENDITURES**								
035600-3320	MAINT CONTRACTS/COURTHOUSE SOF								
035600-3330	SOFTWARE UPGRADES/COURTHOUSE								
035600-8316	CAPITALIZED BUILDING IMPROV./H		100,000						
	--TOTAL DEPARTMENT--		100,000						
	TOTAL - **ARPA/LATCF EXPENDITURES**		100,000						
093900	**CONTINGENCY**								
093900-9299	CONTINGENCY								
	TOTAL FOR FUND		100,000						
	FINAL TOTAL		100,000						

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
033301	**ARPA/MT.HOLLY SEWER EXT REVE								
033301-0001	ARPA/MT. HOLLY SEWER EXT. REVE								
TOTAL FOR FUND									
FINAL TOTAL									

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
094100	**ARPA/MT.HOLLY SEWER EXPENDIT							
094100-3140	ENGINEERING							
094100-8216	CONSTRUCTION							
094100-9150	CONTINGENCY							
TOTAL FOR FUND								
FINAL TOTAL								

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue FY/2023	Revenue FY/2024	Adopted Budget	Actual On 2025/04	Projected Revenue	Department Request	County Admin Recommends	Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
033301	**ARPA/TOURISM REVENUE**								
033301-0001	ARPA/TOURISM REVENUE	35,000-			34,605-				
	--TOTAL DEPARTMENT--	35,000-			34,605-				
TOTAL - **ARPA/TOURISM REVENUE**		35,000-			34,605-				
TOTAL FOR FUND		35,000-			34,605-				
FINAL TOTAL		35,000-			34,605-				

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**ARPA/TOURISM EXPENDITURES**								
081600	**TOURISM GRANT EXPENDITURES**								
081600-3101	TOURISM-COUNTY		69,605			_____	_____	_____	
081600-3102	TOURISM-COLONIAL BEACH					_____	_____	_____	
081600-3103	TOURISM-MONTROSS					_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	69,605	_____	_____	_____	_____	_____	_____
	TOTAL - **TOURISM GRANT EXPENDITURES**	_____	69,605	_____	_____	_____	_____	_____	_____
093900	**CONTINGENCY**								
093900-9299	CONTINGENCY					_____	_____	_____	
094100									
094100-9150						_____	_____	_____	
	TOTAL FOR FUND	_____	69,605	_____	_____	_____	_____	_____	_____
	FINAL TOTAL	_____	69,605	_____	_____	_____	_____	_____	_____

		----- Prior	Years -----			---- Current	Year ----			
		Revenue	Revenue	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Revenue		Department	County Admin	Adopted
		-----	-----	-----	-----	-----		Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
010000-0300-1	FUND BALANCE APPROPRIATION									
015010-0001	INTEREST/INVEST ACCT/LAND SALE	5,542-	2,669-	2,500-	2,301-			2,000-	2,000-	2,000-
015010-0007	MARKET VALUE	3,005	5,213-		4,194-			3,000-	3,000-	3,000-
015010-0008	DIVIDENDS/WILMINGTON TRUST									
	--TOTAL DEPARTMENT--	2,537-	7,882-	2,500-	6,495-			5,000-	5,000-	5,000-
TOTAL - INTEREST/INVEST ACCT/LAND SALE		2,537-	7,882-	2,500-	6,495-			5,000-	5,000-	5,000-
018990-0015	MISCELLANEOUS									
018991-0099	ENCUMBERANCES BROUGHT FORWARD									
019020-0001	TOWN OF MONT SHARE GO VA GRANT									
019020-0002	NNPDC SHARE GO VA GRANT									
019020-0003	TOWN OF MONT SHARE B & GRAY									
019020-0004	REIMB/TOWN OF MONTROSS - WATER									
024041-0003	GO VA GRANT/FLEX SPACE									
024042	**VEDP GRANT/BLUE & GRAY**									
024042-0003	VEDP GRANT/BLUE & GRAY									
024042-0005	VDOT FUNDS/REC ACCESS ROAD									
033070-0004	FEDERAL SHARE									
041020-0001	PROCEEDS/SALE OF PROPERTY									
041020-0002	PROCEEDS/SALE OF BLUE & GRAY P									
041030	PROCEEDS/LEASE PUR/REC PK LIGH									
041030-0001	LEASE/PURCHASE C&F/REC PK LIGH									
041040-0003	BOND PROCEEDS/NEW HIGH SCHOOL									
041040-0006	BOND PREMIUM/NEW HIGH SCHOOL									
041045	**RD PROCEEDS/NEW HIGH SCHOOL									
041045-0003	RD PROCEEDS/NEW HIGH SCHOOL	2,827,215-								
	--TOTAL DEPARTMENT--	2,827,215-								
041050	**TRANSFERS**									
041050-0001	TRANSFER FROM GENERAL FUND									
041050-0002	TRANSFER FROM SCHOOL FUND	112,856-								
	--TOTAL DEPARTMENT--	112,856-								
TOTAL - PROCEEDS/SALE OF PROPERTY		2,940,071-								
TOTAL FOR FUND		2,942,608-	7,882-	2,500-	6,495-			5,000-	5,000-	5,000-
FINAL TOTAL		2,942,608-	7,882-	2,500-	6,495-			5,000-	5,000-	5,000-

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
041045	**RD PROCEEDS/NEW HIGH SCHOOL*								
041500	*CAPITAL PROJ/IND PARK/IDA*								
041500-3100	PROFESSIONAL SERVICES		4,895			_____	_____	_____	
041500-3310	REPAIR & MAINTENANCE SERVICES					_____	_____	_____	
041500-3600	ADVERTISING					_____	_____	_____	
041500-5540	TRAVEL/CONVENTION EDUCATION					_____	_____	_____	
041500-5800	MISCELLANEOUS					_____	_____	_____	
041500-6007	REPAIR & MAINTENANCE SUPPLIES		963			_____	_____	_____	
041500-6008	VEHICLE FUEL					_____	_____	_____	
041500-8116	CAPITAL OUTLAY - REPLACEMENT					_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	5,858	_____	_____	_____	_____	_____	_____
	TOTAL - **RD PROCEEDS/NEW HIGH SCHOOL*	_____	5,858	_____	_____	_____	_____	_____	_____
081600-3160	ECONOMIC DEVELOPMENT PROJECTS					_____	_____	_____	
081600-5899	MONROE BAY VINEYARD AFID GRANT					_____	_____	_____	
081600-8212	LAND ACQUISITION/B & GRAY					_____	_____	_____	
081600-8213	BLUE & GRAY CLOSING COSTS					_____	_____	_____	
081600-8214	B & GRAY ACQ. COST RETURN/MONT					_____	_____	_____	
081601	**GO VA GRANT/FLEX SPACE**								
081601-3140	ENGINEERING & ARCH					_____	_____	_____	
081601-3160	ADMINISTRATIVE EXPENSES					_____	_____	_____	
082601	**VEDP GRANT PROJECT/BLUE & GR								
082601-3310	ASBESTOS ABATEMENT SERVICES	38,626				_____	_____	_____	
	--TOTAL DEPARTMENT--	38,626	_____	_____	_____	_____	_____	_____	_____
	TOTAL - **VEDP GRANT PROJECT/BLUE & GR	38,626	_____	_____	_____	_____	_____	_____	_____
091400	** NONDEPARTMENTAL COSTS **								
091400-5800	CONTINGENCIES			2,500		_____	5,000	5,000	5,000
	--TOTAL DEPARTMENT--	_____	_____	2,500	_____	_____	5,000	5,000	5,000
	TOTAL - ** NONDEPARTMENTAL COSTS **	_____	_____	2,500	_____	_____	5,000	5,000	5,000
093100	** TRANSFERS **								
093100-9201	TRANSFER TO GENERAL FUND					_____	_____	_____	
093100-9202	TRANSFER TO MONTROSS SEWER					_____	_____	_____	
093900-9299	CONTINGENCY					_____	_____	_____	
094000	**CAPITAL PROJECTS/INDUST. PAR								
094100	** CAPITAL PROJ/INDUSTRIAL PAR								
094100-3160	MANAGEMENT FEES (INVEST ACCT/L	380	247		192	_____	_____	_____	
094100-5830	MISCELLANEOUS EXPENSES (REFUND					_____	_____	_____	
	--TOTAL DEPARTMENT--	380	247	_____	192	_____	_____	_____	_____

4/29/2025 COUNTY OF WESTMORLAND		- B U D G E T -		E X P E N S E		ACCOUNTING PERIOD 2025/04		PAGE 218	GL068H
FUND #-310 *CAPITAL PROJECTS/INDUST. PARK									
		----- Prior Expenditure FY/2023 -----	Years ----- Expenditure FY/2024 -----	----- Adopted Budget -----	---- Current Actual On 2025/04 -----	Year ---- Projected Expenditure -----	-- FY/2026 Budget Year ---- Department County Admin Adopted Request Recommends Budget -----		
094200	**CAPITAL PROJECTS/INDUST. PAR								
094200-3100	LAND,STRUCTURES,RIGHTS-OF-WAY,					_____	_____	_____	
094200-3140	ARCHITECTURAL & ENG. FEES					_____	_____	_____	
094200-3150	ADMINISTRATION & LEGAL EXPENSE					_____	_____	_____	
094200-3160	PROJECT INSPECTION FEES					_____	_____	_____	
094200-3170	RELOCATION/UTILITIES					_____	_____	_____	
094200-3100-001	CONSTRUCTION					_____	_____	_____	
094200-3140-001	OTHER ARCH/ENG. FEES (SOIL BOR					_____	_____	_____	
094200-5800	MISCELLANEOUS EXP/NOT ORG BUDG					_____	_____	_____	
094200-8212	LAND AQUISITIONS, ETC.					_____	_____	_____	
094200-8213	FIRE HYDRANTS					_____	_____	_____	
094200-8212-001	REIMBURSE GEN. FUND/LAND AQUIS					_____	_____	_____	
094204	**TOWN WATERLINE EXTENSION**								
094204-8216	CONSTRUCTION					_____	_____	_____	
094205	**OAK GROVE RESCUE SQUAD**								
094205-8216	CONSTRUCTION/DRIVEWAY					_____	_____	_____	
094300	**RECREATIONAL COMPLEX**								
094300-8116	CAPITAL OUTLAY					_____	_____	_____	
094300-8258	VDOT RECREATIONAL RD. ACCESS					_____	_____	_____	
094300-8259	DCR LAND & WATER CONSERVATION					_____	_____	_____	
094300-8260	CONCESSION STAND					_____	_____	_____	
094300-8261	REC PARK EQUIPMENT & BASEBALL	53,011				_____	_____	_____	
	--TOTAL DEPARTMENT--	53,011	_____	_____	_____	_____	_____	_____	
094400	**RECREATIONAL PARK LIGHTING**								
094400-3160	ISSUANCE FEES					_____	_____	_____	
094400-5800	MISCELLANEOUS/ROUNDING					_____	_____	_____	
094400-8216	CONSTRUCTION	23,914				_____	_____	_____	
	--TOTAL DEPARTMENT--	23,914	_____	_____	_____	_____	_____	_____	
094500	**MONTROSS SEWER UPGRADE**								
094500-8217	MONTROSS SEWER UPGRADE EXPENSE					_____	_____	_____	
094600	**NEW HIGH SCHOOL CAPITAL PROJ								
094600-3100	UNDERWRITER'S DISCOUNT					_____	_____	_____	
094600-3140	ENGINEERING					_____	_____	_____	
094600-3160	ISSUANCE FEES					_____	_____	_____	
094600-3161	ADMINISTRATION FEE					_____	_____	_____	
094600-5800	MISCELLANEOUS/ROUNDING					_____	_____	_____	
094600-8216	CONSTRUCTION	152,970	25,048			_____	_____	_____	
094600-8217	CONSTRUCTION - WATERLINE					_____	_____	_____	
094600-8218	CONSTRUCTION-AUDITORIUM	76,890				_____	_____	_____	
094600-8219	CONSTRUCTION-FOOTBALL FIELD/TR	1,215,169				_____	_____	_____	
094600-8220	CONSTRUCTION-CANOPY	69,427				_____	_____	_____	
094600-9102	CAPITALIZED INTEREST EXP					_____	_____	_____	
094600-9150	CONTINGENCY					_____	_____	_____	
	--TOTAL DEPARTMENT--	1,514,456	25,048	_____	_____	_____	_____	_____	
094700	**INDUSTRIAL PARK BASIN PRJT**								

		----- Prior	Years -----		----- Current	Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
INDUSTRIAL PARK BASIN PRJT									
094700-3140	ENGINEERING	3,070							
094700-8216	CONSTRUCTION	120,455							
094700-9150	CONTINGENCY								
--TOTAL DEPARTMENT--		123,525							
TOTAL - **CAPITAL PROJECTS/INDUST. PAR		1,715,286	25,295		192				
095900	**OTHER FINANCING USES**								
095900-9110	PMT TO REFUNDED BOND ESCROW AG								
TOTAL FOR FUND		1,753,912	31,153	2,500	192		5,000	5,000	5,000
FINAL TOTAL		1,753,912	31,153	2,500	192		5,000	5,000	5,000

		----- Prior Years -----	----- Current Year -----	-- FY/2026 Budget Year ----					
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000-0300-1	WESTMORELAND VRS FUND BAL APPR								
015010	**INTEREST**								
015010-0001	INTEREST	5-							
015010-0007	MARKET VALUE								
	--TOTAL DEPARTMENT--	5-							
	TOTAL - **INTEREST**	5-							
018990	**MISCELLANEOUS**								
018990-0001	CASH FROM WEST.CO.VOL. RESCUE	163,289-							
	--TOTAL DEPARTMENT--	163,289-							
	TOTAL - **MISCELLANEOUS**	163,289-							
093100	**TRANSFER TO GENERAL FUND**								
094200	**MANAGEMENT FEE**								
	TOTAL FOR FUND	163,294-							
	FINAL TOTAL	163,294-							

		----- Prior Years -----	----- Current Year -----	-- FY/2026 Budget Year ----					
		Expenditure FY/2023	Expenditure FY/2024	Adopted Budget	Actual On 2025/04	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
		-----	-----	-----	-----	-----	-----	-----	-----
082600	**PROFESSIONAL SERVICES**								
082600-3100	PROFESSIONAL SERVICES					_____	_____	_____	
093100-9201	TRANSFER TO GENERAL FUND		282,228			_____	_____	_____	
	--TOTAL DEPARTMENT--	_____	282,228	_____	_____	_____	_____	_____	_____
093900	**CONTINGENCY**								
093900-9299	CONTINGENCY					_____	_____	_____	
TOTAL - TRANSFER TO GENERAL FUND		_____	282,228	_____	_____	_____	_____	_____	_____
094200-3160	MANAGEMENT FEES					_____	_____	_____	
TOTAL FOR FUND		_____	282,228	_____	_____	_____	_____	_____	_____
FINAL TOTAL		_____	282,228	_____	_____	_____	_____	_____	_____

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**MONTROSS VOL RESCUE SQ ASSET								
010000-0300-1	MONTROSS VRS FUND BAL. APPROP.								
018990	**MISCELLANEOUS**								
018990-0001	CASH FROM MONTROSS VOL. RESCUE		500,000-						
	--TOTAL DEPARTMENT--		500,000-						
	TOTAL - **MISCELLANEOUS**		500,000-						
093900									
	TOTAL FOR FUND		500,000-						
	FINAL TOTAL		500,000-						

[illegible]

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**SSI REVENUES**								
015010-0001	INTEREST - SSI								
TOTAL FOR FUND									
FINAL TOTAL									

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
092000-0001	FOR BUDGETING PURPOSES							
TOTAL FOR FUND								
FINAL TOTAL								

		----- Prior Years -----		---- Current Year ----	-- FY/2026 Budget Year ----				
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**A.T.JOHNSON DEBT SERVICE FUN								
010000-0300-1	ATJ FUND BALANCE APPROPRIATION								
015010-0001	PUBLIC FACILITES INTEREST								
015010-0007	MARKET VALUE								
015020-0001	RENT/SOCIAL SERVICES								
015020-0002	RENT/HEALTH DEPT.								
015020-0003	RENT/CENTRAL VA HEALTH SERVICE								
016139-0009	PUBLIC FACILITY FUND FEES COLL								
018991-0099	ENCUMBERANCES BROUGHT FORWARD								
041050-0001	TRANSFER FROM THE GENERAL FUND								
TOTAL FOR FUND									
FINAL TOTAL									

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends
		-----	-----	-----	-----	-----	-----	-----
010000	**A.T.JOHNSON DEBT SERVICE FUN							
043200-5899	MISCELLANEOUS PROP EXPENSES							
067100-9110	PRINCIPLE EXP.							
067100-9120	INTEREST EXP.							
067200-9200	TRANSFER FROM GEN. FUND							
093100-9201	TRANSFER TO GENERAL FUND							
093900	**CONTINGENCY**							
093900-9299	CONTINGENCY							
094200-3130	ADM & INVESTMENT FEES (SUNT &							
094200-3150	BOND RESERVE							
094200-3160	MANAGEMENT FEES							
TOTAL FOR FUND								
FINAL TOTAL								

FUND #-525 **WESTMORELAND WATER & SEWER F

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
010000	**WATER & SEWER REVENUE FEES**								
010000-0109	SEWER REV FEES/MONT/MH	361,705-	293,389-	340,000-	244,293-		340,000-	340,000-	340,000-
010000-0110	WATER REVENUE-FEES MONT/MH	52,374-	44,747-	43,000-	36,934-		43,000-	43,000-	43,000-
010000-0300-1	FUND BALANCE APPROPRIATION			609,827-			786,857-	887,530-	887,530-
	--SUB TOTAL--			609,827-			786,857-	887,530-	887,530-
010000-0300-2	DEBT SERV RES. FUND BAL/MONT S								
	--TOTAL DEPARTMENT--	414,079-	338,136-	992,827-	281,227-		1,169,857-	1,270,530-	1,270,530-
010001-0109	SEWER REVENUE FEES-COLES POINT	386,329-	389,787-	375,000-	324,928-		375,000-	375,000-	375,000-
010001-0110	WATER & SEWER REVENUE FEES COL								
010001-0111	MISC/REPAIRS/ECT	3,486-	500-		500-				
010001-0112	REIMB MISC WATER USAGE-BILLED								
010001-0113	O.GROVE CHURCH DUPLEX PUMP STA								
	--TOTAL DEPARTMENT--	389,815-	390,287-	375,000-	325,428-		375,000-	375,000-	375,000-
010002-0109	SEWER REVENUE FEES-WASH DIST.	974,089-	932,273-	890,000-	780,733-		890,000-	890,000-	890,000-
010002-0110	WATER AND SEWER REVENUE FEES W								
	--TOTAL DEPARTMENT--	974,089-	932,273-	890,000-	780,733-		890,000-	890,000-	890,000-
010003-0109	SEWER REV FEES-TIDWELLS, DB	232,624-	251,418-	220,000-	211,039-		220,000-	220,000-	220,000-
010003-0110	WATER & SEWER REV FEES-TIDWELL								
	--TOTAL DEPARTMENT--	232,624-	251,418-	220,000-	211,039-		220,000-	220,000-	220,000-
010095-0001	CONNECTION FEES-MONROE HALL WA	12,000-	6,500-		10,000-				
	--TOTAL DEPARTMENT--	12,000-	6,500-		10,000-				
010100-0001	CONN FEES-MONTROSS WATER								
010100-0002	CONN FEES-MONTROSS SEWER	4,995-	15,966-		17,963-				
	--TOTAL DEPARTMENT--	4,995-	15,966-		17,963-				
010101-0001	CONNECTION FEES-COLES POINT	51,629-	57,683-		74,475-				
	--TOTAL DEPARTMENT--	51,629-	57,683-		74,475-				
010102-0001	CONNECTION FEES-WASH DIST-NEW	870,389-	1,534,573-		956,914-				
	--TOTAL DEPARTMENT--	870,389-	1,534,573-		956,914-				
010103-0001	CONN FEES-GLEBE/TIDWELLS/CABIN	695,183-	825,132-		423,039-				
	--TOTAL DEPARTMENT--	695,183-	825,132-		423,039-				
010104	DRAWINGS/EASEMENT FEE-MONTROSS								
010104-0001	DRAWINGS/EASEMENT FEE-MONTROSS								
010105	DRAWINGS/EASEMENT FEE-COLES PO								
010105-0001	DRAWINGS/EASEMENT FEE-COLES PO								
010106	DRAWINGS/EASEMENT FEE-WASH DIS								
010106-0001	DRAWINGS/EASEMENT FEE-WASH DIS								
010107	DRAWINGS/EASEMENT FEE-GLEBE/TI								
010107-0001	DRAWINGS/EASEMENT FEE-GLEBE/TI								

		----- Prior Years -----			---- Current Year ----	-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends
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010110	RECONNECT FEES-MONTROSS							
010110-0001	RECONNECT FEES-MONTROSS							
010111	RECONNECT FEES-COLES POINT							
010111-0001	RECONNECT FEES-COLES POINT	500-	1,000-					
	--TOTAL DEPARTMENT--	500-	1,000-					
010112	RECONNECT FEES-WASHINGTON DIST							
010112-0001	RECONNECT FEES-WASHINGTON DIST	1,500-	1,500-		2,000-			
	--TOTAL DEPARTMENT--	1,500-	1,500-		2,000-			
010113	RECONNECT FEES-GLEBE/TIDWELLS/							
010113-0001	RECONNECT FEES-GLEBE/TIDWELLS/	500-	500-		500-			
	--TOTAL DEPARTMENT--	500-	500-		500-			
010300	**APPLICATION FEES**							
010300-0001	APPLICATION FEES	7,315-	8,365-	6,000-	5,435-		6,000-	6,000-
	--TOTAL DEPARTMENT--	7,315-	8,365-	6,000-	5,435-		6,000-	6,000-
TOTAL - **WATER & SEWER REVENUE FEES**		3,654,618-	4,363,333-	2,483,827-	3,088,753-		2,660,857-	2,761,530-
011060	**PENALTIES-MONT & MH WATER**							
011060-0003	PENALTIES-MONT & MH WATER	1,808-	452-	500-	444-		500-	500-
011060-0004	INTEREST-MONT & MH WATER	1,210-	234-	400-	55-		400-	400-
011060-0005	PENALTIES-MONTROSS SEWER	2,861-	2,339-	1,000-	2,196-		1,500-	1,500-
011060-0006	INTEREST-MONTROSS SEWER	817-	349-	500-	434-		500-	500-
	--TOTAL DEPARTMENT--	6,696-	3,374-	2,400-	3,129-		2,900-	2,900-
011061	**PENALTIES-COLES POINT**							
011061-0003	WATER & SEWER PENALTIES-COLES	5,118-	4,312-	1,500-	7,912-		6,000-	6,000-
011061-0004	WATER & SEWER INTEREST-COLES P	2,399-	2,881-	900-	4,291-		4,000-	4,000-
	--TOTAL DEPARTMENT--	7,517-	7,193-	2,400-	12,203-		10,000-	10,000-
011062	**PENALTIES-WASH DIST.							
011062-0003	WATER & SEWER PENALTIES-WASH D	19,534-	12,943-	6,000-	11,712-		10,000-	10,000-
011062-0004	WATER & SEWER INTEREST-WASH DI	16,379-	4,139-	3,000-	3,090-		3,000-	3,000-
	--TOTAL DEPARTMENT--	35,913-	17,082-	9,000-	14,802-		13,000-	13,000-
011063	**PENALTIES-TIDWELLS**							
011063-0003	WATER & SEWER PENALTIES-TIDWEL	2,449-	2,792-	1,000-	2,209-		2,000-	2,000-
011063-0004	WATER & SEWER INTEREST-TIDWELL	508-	671-	500-	541-		500-	500-
	--TOTAL DEPARTMENT--	2,957-	3,463-	1,500-	2,750-		2,500-	2,500-
TOTAL - **PENALTIES-MONT & MH WATER**		53,083-	31,112-	15,300-	32,884-		28,400-	28,400-

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Revenue	Revenue	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Revenue	Request	Recommends	Budget
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015010	**INTEREST**								
015010-0001	INVESTMENT INTEREST	18,235-	10,630-	7,400-	8,597-	_____	7,400-	7,400-	7,400-
015010-0002	DEBT SERVICE RESERVE INTEREST	15,154-	21,133-	5,200-	15,918-	_____	10,000-	10,000-	10,000-
015010-0007	MARKET VALUE	11,847	22,287-		20,416-	_____	_____	_____	
015010-0008	DIVIDENDS/WILMINGTON TRUST/ESC	741-	1,242-			_____	_____	_____	
	--TOTAL DEPARTMENT--	22,283-	55,292-	12,600-	44,931-	_____	17,400-	17,400-	17,400-
015020-0001	PROCEEDS FROM SALE OF HAY/COLE					_____	_____	_____	
TOTAL - **INTEREST**		22,283-	55,292-	12,600-	44,931-	_____	17,400-	17,400-	17,400-
018030	**EXPENDITURE REFUNDS**								
018030-0003	REFUNDS OR REBATES	4,676-	4,293-			_____	_____	_____	
	--TOTAL DEPARTMENT--	4,676-	4,293-			_____	_____	_____	
018990-0030	VML SAFETY GRANT					_____	_____	_____	
018991-0003	MISCELLANEOUS REVENUE	87-			39-	_____	_____	_____	
018991-0006	SALE OF SURPLUS PROPERTY					_____	_____	_____	
	--TOTAL DEPARTMENT--	87-			39-	_____	_____	_____	
TOTAL - **EXPENDITURE REFUNDS**		4,763-	4,293-		39-	_____	_____	_____	
019020	** RECOVERED COSTS **								
019020-0004	REIMBURSEMENT O & M					_____	_____	_____	
041040	**LOANS**								
041040-0006	RUS LOAN-GLEBE/TIDWELLS/DRUM B					_____	_____	_____	
041040-0007	OWNER'S CONTRIBUTION-GLEBE/TID					_____	_____	_____	
041040-0008	VA CLEAN WATER LOAN C-515810/C		261,929-		382,010-	_____	_____	_____	
	--TOTAL DEPARTMENT--		261,929-		382,010-	_____	_____	_____	
041041-0007	RUS GRANT/2 WASH DIST PH II					_____	_____	_____	
041050-0001	TRANSFER FROM GENERAL FUND					_____	_____	_____	
041050-0002	TRANSFER FROM CARES ACT FUND					_____	_____	_____	
TOTAL - **LOANS**			261,929-		382,010-	_____	_____	_____	
TOTAL FOR FUND		3,734,747-	4,715,959-	2,511,727-	3,548,617-	_____	2,706,657-	2,807,330-	2,807,330-
FINAL TOTAL		3,734,747-	4,715,959-	2,511,727-	3,548,617-	_____	2,706,657-	2,807,330-	2,807,330-

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year ----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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041300	**PUBLIC WORKS DIRECTOR**								
041300-1100	SALARIES & WAGES - REGULAR			80,000			80,000	80,000	80,000
041300-2100	FICA			6,120			6,120	6,120	6,120
041300-2210	VRS			9,352			10,136	10,136	10,136
041300-2211	ICMARC/RC-HYBRID			800			800	800	800
041300-2300	HOSPITALIZATION			8,784			10,020	10,020	10,020
041300-2400	GROUP LIFE INSURANCE			1,072			1,072	1,072	1,072
041300-2515	VACORP/HYBRID			424			424	424	424
	--TOTAL DEPARTMENT--			106,552			108,572	108,572	108,572
041500	**MONTROSS SEWER SYSTEM**								
041500-1100	SALARIES & WAGES - REGULAR	84,232	99,445	103,027	96,184		110,559	110,559	110,559
041500-1200	SALARIES & WAGES - OVER-TIME				367				
041500-2100	FICA	5,804	7,317	7,882	7,111		8,458	8,458	8,458
041500-2210	VRS	10,106	11,622	12,013	12,296		14,008	14,008	14,008
041500-2211	ICMA-RC HYBRID			629	106				
041500-2300	HOSPITALIZATION	26,047	20,822	18,120	23,640		20,040	20,040	20,040
041500-2400	GROUP LIFE INSURANCE	1,116	1,315	1,381	1,115		1,305	1,305	1,305
041500-2515	VACORP/HYBRID		202	546	260		586	586	586
041500-3100	PROFESSIONAL SERVICES	64,423	46,500	30,000	62,842		30,000	30,000	30,000
041500-3140	ENGINEERING SERVICES								
041500-3145	ALARM SERVICES	4,980		4,980	3,850		4,980	4,980	4,980
041500-3175	RECORDATON FEE	260	468		208				
041500-3180	SERVICES/INSTALLING ADDITIONAL								
041500-3185	EASEMENT DRAWINGS								
041500-3190	LAB FEES	40,270	35,414	27,000	33,226		27,000	27,000	27,000
041500-3310	REPAIR & MAINT. SERVICES	4,235	17,004	25,000	7,659		40,000	40,000	40,000
041500-5110	ELECTRICITY	38,591	40,212	34,000	30,133		34,000	34,000	34,000
041500-5130	WATER,SEWER & TRASH SERVICES	11,041	2,282	10,000	1,518		10,000	10,000	10,000
041500-5140	SLUDGE DISPOSAL	10,979	14,974	20,000	11,132		20,000	20,000	20,000
041500-5210	POSTAGE	968	661	700			700	700	700
041500-5230	TELEPHONE	6,827	6,740	8,000	4,767		8,000	8,000	8,000
041500-5240	INTERNET	1,807	2,311	1,900	1,397		1,900	1,900	1,900
041500-5800	MISCELLANEOUS				970				
041500-5820	DISCHARGE PERMIT	9,722		3,800			3,800	3,800	3,800
041500-5821	DEQ PERMITS		3,260	3,180	3,408		3,180	3,180	3,180
041500-6001	OFFICE SUPPLIES	243	106	300	1,981		300	300	300
041500-6007	REPAIR & MAINT SUPPLIES	59,158	35,595	50,000	41,233		53,958	53,958	53,958
041500-6008	VEHICLE FUELS	3,987	5,265	4,500	4,226		4,500	4,500	4,500
041500-6009	VEHICLE EXPENSES	2,413	2,169	4,500	3,366		4,500	4,500	4,500
041500-6014	OTHER OPERATING EXPENSES	931	1,375	1,500	226		1,500	1,500	1,500
041500-8112	REPLACEMENT PUMPS & ETC		1,909		14,486		16,395	16,395	16,395
041500-8201	MACHINERY & EQUIPMENT								
041500-8208	LEASE/PURCHASE OF EQUIPMENT								
041500-8211	DEPRECIATION	178,745							
041500-8301	CAPITALIZED MACHINERY & EQUIPM								
041500-8305	CAPITALIZED MOTOR VEHICLES								
	--TOTAL DEPARTMENT--	566,885	356,968	372,958	367,707		419,669	419,669	419,669

FUND #-525 *WESTMORELAND WATER & SEWER FU

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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041600	*WATER FUND/MONT & MONR HALL E								
041600-3100	PROFESSIONAL SERVICES	5,920	9,773	8,000	7,129		5,000	5,000	5,000
041600-3140	ENGINEERING SERVICES								
041600-3180	SERVICES/INSTALLING NEW TAPS	12,000	5,000						
041600-3310	REPAIR & MAINTENANCE SERVICES	5,164	30,126	15,000			15,000	15,000	15,000
041600-5110	ELECTRICAL SERVICES	2,114	2,513	3,600	6,706		7,000	7,000	7,000
041600-5899	CONTINGENCY								
041600-6001	OFFICE SUPPLIES			200			200	200	200
041600-6014	OTHER OPERATING SUPPLIES	894	4,882	6,000	985		2,000	2,000	2,000
041600-8208	LEASE/PURCHASE OF EQUIPMENT		23,000						
	--TOTAL DEPARTMENT--	26,092	75,294	32,800	14,820		29,200	29,200	29,200
041700	**COLES POINT TREATMENT PLANT*								
041700-1100	SALARIES & WAGES	89,597	94,673	98,495	85,677		102,171	102,171	102,171
041700-1200	OVERTIME	5,027	4,483		338				
041700-1300	SALARIES AND WAGES - PART-TIME	28,902	31,953	37,131	26,414		38,244	38,244	38,244
041700-2100	FICA	8,840	9,386	10,375	8,032		10,742	10,742	10,742
041700-2210	VRS	10,214	10,810	11,485	9,567		12,945	12,945	12,945
041700-2211	ICMA-RC HDC MANDATORY	458	348	368	276		386	386	386
041700-2300	HEALTH INSURANCE	23,844	23,705	25,152	20,960		27,876	27,876	27,876
041700-2400	GROUP LIFE INSURANCE	1,201	1,262	1,320	1,010		1,206	1,206	1,206
041700-2515	VACORP DISABILITY INSURANCE PR	193	189	195	162		204	204	204
041700-3100	PROFESSIONAL SERVICES	24,228	32,254	40,000	19,496		20,000	20,000	20,000
041700-3140	ENGINEERING								
041700-3160	LAB FEES	9,773	12,191	13,000	8,894		13,000	13,000	13,000
041700-3170	SLUDGE HAULING SERVICES	12,365	8,263	14,000	6,443		19,715	19,715	19,715
041700-3175	RECORDATION FEE	546	962		3,753				
041700-3180	SERVICES/INSTALLING ADDITIONAL	56,930	70,018		32,332				
041700-3185	EASEMENT DRAWINGS		355						
041700-3310	REPAIR & MAINTENANCE SERVICES	19,898	10,939	25,000	8,663		49,061	49,061	49,061
041700-3400	SEWAGE TRANSPORT	75,270	103,740						
041700-5110	ELECTRICAL SERVICES	22,850	30,435	26,000	25,547		26,000	26,000	26,000
041700-5130	SEWER SERVICES & TRASH	1,553	3,381	3,500	1,967		3,500	3,500	3,500
041700-5210	POSTAL SERVICES	920		500	100		1,000	1,000	1,000
041700-5230	TELECOMMUNICATIONS	3,494	4,765	5,000	4,049		5,000	5,000	5,000
041700-5240	INTERNET SERVICES	5,476	1,331	5,000	1,523		5,000	5,000	5,000
041700-5510	TRAVEL/MILEAGE								
041700-5540	TRAVEL (CONV. & EDUC.)	328	199	1,000	100		1,000	1,000	1,000
041700-5800	MISCELLANEOUS		74	200			200	200	200
041700-5820	DEQ PERMITS	2,985	3,260	4,000	3,068		4,000	4,000	4,000
041700-6001	OFFICE SUPPLIES	169	356	400			400	400	400
041700-6005	JANITORIAL SUPPLIES								
041700-6007	REPAIR & MAINTENANCE SUPPLIES	69,150	51,160	60,000	24,041		68,975	68,975	68,975
041700-6008	VEHICLE FUEL	6,373	5,441	7,000	3,595		7,000	7,000	7,000
041700-6009	VEHICLE SUPPLIES	2,102	1,333	7,000	219		12,867	12,867	12,867
041700-6014	OTHER OPERATING SUPPLIES			500	80		500	500	500
041700-6022	FARM EQUIP SUPPLIES & REPAIRS								
041700-6024	VRSA CLAIMS								

	----- Prior	Years -----		---- Current	Year ----	-- FY/2026 Budget Year ----		
	Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
	FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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	**COLES POINT TREATMENT PLANT*							
041700-8112	REPLACEMENT PUMPS & ETC	129,946	11,548	4,099				
041700-8202	FURNITURE & FIXTURES							
041700-8208	LEASE/PURCHASE OF EQUIPMENT							
041700-8211	DEPRECIATION	327,484						
041700-8305	CAPITALIZED MOTOR VEHICLES							
041700-8308	CAPITALIZED LEASE/PURCH OF EQU					100,000	100,000	100,000
	--TOTAL DEPARTMENT--	940,116	528,814	396,621	300,405	530,992	530,992	530,992
041800	**WASHINGTON DISTRICT SEWER**							
041800-1100	SALARIES & WAGES	41,999	22,277	44,100	18,948	86,560	86,560	86,560
041800-1200	OVERTIME				303			
041800-2100	FICA	3,221	1,669	3,374	1,312	6,622	6,622	6,622
041800-2210	VRS	3,403	834	5,142	389	10,967	10,967	10,967
041800-2211	ICMA-RC-HYBRID	904			33	412	412	412
041800-2300	HEALTH INSURANCE		2,598		1,340			
041800-2400	GROUP LIFE INSURANCE	485	94	591	81	1,021	1,021	1,021
041800-2515	VACORP/HYBRID	191	37	234	18	459	459	459
041800-3100	PROFESSIONAL SERVICES	1,192	14,737	8,000	26,859	8,000	8,000	8,000
041800-3140	ENGINEERING FEES							
041800-3160	LAB FEES							
041800-3175	RECORDATION FEE	4,550	7,540		4,186			
041800-3180	SERVICES/INSTALLING ADDITIONAL	478,407	686,479		762,734			
041800-3185	DRAWINGS/EASEMENTS		2,258	500		1,610	1,610	1,610
041800-3190	ADDITIONAL EXPENSES/PH I & II							
041800-3310	REPAIR & MAINTENANCE SERVICES	15,039	46,302	20,000		20,000	20,000	20,000
041800-3600	ADVERTISING	200	1,940	300		300	300	300
041800-5110	ELECTRICAL SERVICES	54,673	64,318	62,000	36,810	62,000	62,000	62,000
041800-5130	PAYMENT TO TOWN OF COL BCH/CAP	307,016	310,039	265,000	307,708	265,000	265,000	265,000
041800-5131	TOWN COL BCH SHARE PLANT UPGRA	251,648	5,792	6,319	4,739	6,319	6,319	6,319
041800-5132	WATER SERVICES	906	899	1,200	464	1,200	1,200	1,200
041800-5210	POSTAGE	1,150	1,115	2,000	1,590	2,000	2,000	2,000
041800-5230	TELECOMMUNICATIONS	3,558	3,800	4,000	2,900	4,000	4,000	4,000
041800-5240	(INTERNET)							
041800-5510	TRAVEL (MILEAGE)		491	500		500	500	500
041800-5540	TRAVEL (CONV. & EDUC.)			4,000		4,000	4,000	4,000
041800-5800	MISCELLANEOUS		85	200		200	200	200
041800-6001	OFFICE SUPPLIES			200		200	200	200
041800-6007	REPAIR & MAINTENANCE SUPPLIES	30,176	2,378	20,000	2,087	36,836	36,836	36,836
041800-6008	VEHICLE FUEL	4,218	470	5,000	672	5,000	5,000	5,000
041800-6009	VEHICLE SUPPLIES	1,258	192	1,500		1,500	1,500	1,500
041800-6014	OTHER OPERATING SUPPLIES	535		5,000	300	14,000	14,000	14,000
041800-8112	REPLACEMENT PUMPS & ETC	73,744	36,626					
041800-8201	MACHINERY & EQUIPMENT							
041800-8208	LEASE PURCHASE OF EQUIPMENT							
041800-8210	CAPACITY PURCHASED	533,078						
041800-8211	DEPRECIATION	395,956						
041800-8305	CAPITALIZED MOTOR VEHICLES		21,000					
	--TOTAL DEPARTMENT--	2,207,507	1,233,970	459,160	1,173,473	538,706	538,706	538,706

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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041900	**GLEBE/TIDWELLS/DRUM B SEWER*								
041900-3175	RECORDATION FEE	2,704	3,432		1,612				
041900-3180	SERVICES/INSTALLING ADDITIONAL	404,090	680,024		539,108				
041900-3185	EASEMENT DRAWINGS	1,260	4,559	1,200					
041900-5899	MISC (TOWARDS OWNER CONTRIBUTI								
041900-8112	REPLACEMENT PUMPS & ETC		15,155						
041900-8211	DEPRECIATION	36,920							
	--TOTAL DEPARTMENT--	444,974	703,170	1,200	540,720				
041950	**CARES ACT EXP**								
041950-1500	HAZARD PAY								
041950-2100	FICA								
041950-3170	PUBLIC WORKS PUMPING & HAULING								
041950-6005	JANITORIAL SUPPLIES/COVID-19								
041950-6007	REPAIR & MAINTENANCE SUPPLIES								
041950-6014	OTHER OPERATING SUPPLIES/COVID								
041955	**BOND REFUNDING**								
041955-3100	UNDERWRITER'S DISCOUNT								
041955-3160	ISSUANCE FEES								
041955-5800	MISCELLANEOUS								
041999	**UTILITY DEPARTMENT**								
041999-3100	PROFESSIONAL SERVICES/MUNIBILL	15,300	19,979	12,000	16,325		15,000	15,000	15,000
041999-5210	POSTAGE FOR UTILITY BILLS	7,741	9,835	10,000	7,621		10,000	10,000	10,000
041999-5899	MISCELLANEOUS								
	--TOTAL DEPARTMENT--	23,041	29,814	22,000	23,946		25,000	25,000	25,000
TOTAL - **PUBLIC WORKS DIRECTOR**		4,208,615	2,928,030	1,391,291	2,421,071		1,652,139	1,652,139	1,652,139
043200	**OSHA EXPENDITURES**								
043200-6015	OSHA EXPENDITURES			40,000			40,000	40,000	40,000
	--TOTAL DEPARTMENT--			40,000			40,000	40,000	40,000
TOTAL - **OSHA EXPENDITURES**				40,000			40,000	40,000	40,000
093100-9201	TRANSFER TO GENERAL FUND			83,883			126,013	126,013	126,013
	--TOTAL DEPARTMENT--			83,883			126,013	126,013	126,013
093900	**CONTINGENCY**								
093900-9299	CONTINGENCY								
TOTAL - TRANSFER TO GENERAL FUND				83,883			126,013	126,013	126,013
094000	**CAPITAL PROJECTS**								

		----- Prior	Years -----			---- Current	Year ----			
		Expenditure	Expenditure	Adopted	Actual On	Projected		-- FY/2026 Budget Year ----		
		FY/2023	FY/2024	Budget	2025/04	Expenditure		Department	County Admin	Adopted
								Request	Recommends	Budget
		-----	-----	-----	-----	-----		-----	-----	-----
094100	**WASH DIST SEWER PHASE II**									
094100-3141	ENGINEERING (BASIC)									
094100-3142	ENGINEERING (INSPECTION)									
094100-3143	ENGINEERING (ADDITIONAL)									
094100-3150	LEGAL & BOND COUNSEL FEES									
094100-3151	LAND & RIGHTS OF WAY									
094100-3160	CAPACITY FEE/COLONIAL BCH									
094100-3161	ADM FEES/MISC.									
094100-3162	UPGRADE COSTS PAID TO COL BEAC									
094100-8216	CONSTRUCTION									
094100-9120	INTEREST									
094100-9150	PROJECT CONTINGENCY									
094200	**MANAGEMENT FEES**									
094200-3160	MANAGEMENT FEES (INVESTMENTS)	4,133	3,643	5,600	3,991			5,600	5,600	5,600
	--TOTAL DEPARTMENT--	<u>4,133</u>	<u>3,643</u>	<u>5,600</u>	<u>3,991</u>			<u>5,600</u>	<u>5,600</u>	<u>5,600</u>
094204	**WATERLINE EXTENSION-REC PARK									
094204-8216	CONSTRUCTION									
094300	*GLEBE/TIDWELLS/DRUM B SEWER P									
094300-3140	PER/EA (PRELIM ENG REPORT)									
094300-3141	ENGINEERING BASIC									
094300-3142	ENGINEERING ADDITIONAL									
094300-3143	ENGINEERING INSPECTION									
094300-3150	LEGAL & ADMINISTRATION									
094300-3151	LAND & RIGHTS OF WAY									
094300-3160	COL BEACH TREATMENT FEE									
094300-3180	SERVICES/INSTALLING ADDITIONAL									
094300-6003	AGRICULTURAL SUPPLIES									
094300-8216	CONSTRUCTION									
094300-8301	CAPITALIZED MACHINERY & EQUIPM									
094300-8305	CAPITALIZED MOTOR VEHICLES									
094300-9120	INTEREST									
094300-9150	PROJ CONTINGENCY									
094400	*NEW HIGH SCHOOL SEWER/WATER C									
094400-3100	PROFESSIONAL SERVICES									
094400-3140	ENGINEERING									
094400-3150	ADMINISTRATION									
094400-8216	CONSTRUCTION									
094400-9150	PROJECT CONTINGENCIES									
094500	**MB VINEYARD SEWER CONNECTION									
094500-5840	EASEMENT									
094500-8216	CONSTRUCTION									
094600	*COLES POINT SLUDGE DRYING BED									
094600-3140	ENGINEERING	34,016	14,538		2,544					
094600-3150	ADMINISTRATION	1,351	10,200							
094600-8216	CONSTRUCTION		439,328		145,673					
094600-9150	PROJECT CONTINGENCY									
	--TOTAL DEPARTMENT--	<u>35,367</u>	<u>464,066</u>		<u>148,217</u>					
TOTAL - **CAPITAL PROJECTS**		<u>39,500</u>	<u>467,709</u>	<u>5,600</u>	<u>152,208</u>			<u>5,600</u>	<u>5,600</u>	<u>5,600</u>

		----- Prior	Years -----	----- Current		Year -----	-- FY/2026 Budget Year -----		
		Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
		FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----
095100	**DEBT SERVICE**								
095100-9100	DEBT SERVICE (MONTROSS WATER)	7,717	17,300	16,800	13,525		16,300	16,300	16,300
095100-9110	DEBT SERVICE (COLES POINT)	58,573	111,281	123,157	97,453		119,657	119,657	119,657
095100-9120	DEBT SERVICE PAYMENT(WASH DIST	170,541	321,873	330,133	255,062		328,008	328,008	328,008
095100-9121	DEBT SERVICE RESERVE			215,748	120-		215,748	215,748	215,748
095100-9122	SHORT LIVED ASSET REPLACEMENT				120				
095100-9123	O & M RESERVE			60,000			60,000	60,000	60,000
095100-9124	DEBT SERVICE/GHCP SEWER	68,265	155,628	155,628	129,690		155,628	155,628	155,628
095100-9130	DEBT SERVICE (MONTROSS SEWER)	26,135	50,094	48,844	37,234		47,594	47,594	47,594
095100-9140	DEBT SERVICE/CP DRYING BEDS			40,643			40,643	40,643	40,643
	--TOTAL DEPARTMENT--	<u>331,231</u>	<u>656,176</u>	<u>990,953</u>	<u>532,964</u>		<u>983,578</u>	<u>983,578</u>	<u>983,578</u>
TOTAL - **DEBT SERVICE**		<u>331,231</u>	<u>656,176</u>	<u>990,953</u>	<u>532,964</u>		<u>983,578</u>	<u>983,578</u>	<u>983,578</u>
TOTAL FOR FUND		<u>4,579,346</u>	<u>4,051,915</u>	<u>2,511,727</u>	<u>3,106,243</u>		<u>2,807,330</u>	<u>2,807,330</u>	<u>2,807,330</u>
FINAL TOTAL		<u>4,579,346</u>	<u>4,051,915</u>	<u>2,511,727</u>	<u>3,106,243</u>		<u>2,807,330</u>	<u>2,807,330</u>	<u>2,807,330</u>

----- Prior Years -----	----- Current Year -----	-- FY/2026 Budget Year ----		
Revenue	Revenue	Adopted	Actual On	Projected
FY/2023	FY/2024	Budget	2025/04	Revenue
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TOTAL FOR FUND

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FINAL TOTAL

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----- Prior Years -----	----- Current Year -----		-- FY/2026 Budget Year ----				
Expenditure	Expenditure	Adopted	Actual On	Projected	Department	County Admin	Adopted
FY/2023	FY/2024	Budget	2025/04	Expenditure	Request	Recommends	Budget
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TOTAL FOR FUND

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FINAL TOTAL

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