



### **FY26 Budget Comparison Chart**

<b>- GENERAL FUND -</b>	<b>ADOPTED FY25 BUDGET</b>	<b>PROPOSED FY26 BUDGET</b>
<b>ANTICIPATED REVENUES</b>		
Revenue from Local Sources:		
General Property Taxes	\$17,960,000	\$18,983,042
Other Local Taxes	\$6,095,000	\$6,592,000
Permits and Licenses	\$262,500	\$297,500
Fines and Forfeitures	\$180,000	\$180,000
Revenue from Use of Money & Property	\$1,428,750	\$1,427,936
Charges for Services	\$270,721	\$280,721
Miscellaneous Income	\$85,600	\$85,100
Recovered Costs	\$103,300	\$1,017,832
Revenue from the Commonwealth	\$5,233,395	\$5,394,061
Revenue from the Federal Government	\$72,524	\$424,700
Revenue from Fund Balance	\$1,079,635	\$2,266,141
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$32,771,425</b>	<b>\$36,949,033</b>
<b>PROPOSED EXPENDITURES:</b>		
Board of Supervisors	\$235,097	\$235,097
General/Financial Administration	\$2,564,333	\$2,715,493
Board of Elections/Registrar	\$348,093	\$398,126
Judicial Administration	\$1,651,430	\$1,830,176
Public Safety	\$7,232,443	\$7,849,205
Public Works	\$2,577,358	\$2,866,990
Health & Welfare	\$2,022,770	\$2,049,598
Education	\$11,525,270	\$12,783,552
Parks/Recreation/Culture	\$392,618	\$410,636
Community Development	\$865,533	\$821,161
General Expense	\$247,814	\$409,180
Capital Projects	\$2,326,508	\$2,426,508
Debt Service	\$782,158	\$2,153,311
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$32,771,425</b>	<b>\$36,949,033</b>
<b>- SCHOOL FUND -</b>		
<b>ANTICIPATED REVENUES:</b>		
Other Sources	\$287,521	\$287,522
Revenue from the Commonwealth	\$17,834,752	\$17,834,752
Revenue from the Federal Government	\$2,123,818	\$2,123,818
Transfer from County General Fund	\$11,511,621	\$12,768,790
<b>Total Anticipated Revenues</b>	<b>\$31,757,712</b>	<b>\$33,014,882</b>
<b>PROPOSED EXPENDITURES:</b>		
Instruction	\$23,507,822	\$24,757,822
Administration, Health, Attendance	\$1,975,691	\$1,975,691
Pupil Transportation	\$2,168,880	\$2,168,880
Operations & Maintenance	\$1,983,842	\$1,983,842
Facilities	\$150,000	\$150,000
Technology	\$1,449,198	\$1,449,198
Debt Service	\$522,279	\$529,449
<b>Total Proposed Expenditures</b>	<b>\$31,757,712</b>	<b>\$33,014,882</b>

<b>- SCHOOL CAFETERIA FUND -</b>		
Total Anticipated Revenues	<b>\$1,954,000</b>	<b>\$1,954,000</b>
Total Proposed Expenditures	<b>\$1,954,000</b>	<b>\$1,954,000</b>
<b>- SOCIAL SERVICES FUND -</b>		
<u>ANTICIPATED REVENUES:</u>		
Revenue from the Commonwealth	\$960,000	\$960,000
Revenue from the Federal Government	\$1,775,692	\$1,775,692
Transfer from County General Fund	\$616,179	\$616,179
Recovered Cost	\$4,500	\$4,500
Total Anticipated Revenues	<b>\$3,356,371</b>	<b>\$3,356,371</b>
Total Proposed Expenditures	<b>\$3,356,371</b>	<b>\$3,356,371</b>
<b>- SPECIAL PROJECTS FUND -</b>		
Revenue from Committed Fund Balance	\$0	<b>\$872,274</b>
Transfers to General Fund	\$0	<b>\$872,274</b>
<b>- WATER FUND -</b>		
Total Anticipated Revenues	<b>\$185,180</b>	<b>\$232,705</b>
Total Proposed Expenditures	<b>\$185,180</b>	<b>\$232,705</b>
<b>- SEWER FUND -</b>		
Total Anticipated Revenues	<b>\$92,091</b>	<b>\$114,726</b>
Total Proposed Expenditures	<b>\$92,091</b>	<b>\$114,726</b>
<b>- LANDFILL CONSTRUCTION FUND -</b>		
<u>ANTICIPATED REVENUES:</u>		
Interest	\$40,000	\$60,000
Landfill Charges	\$500,000	\$500,000
Revenue from Landfill Construction Fund Balance	\$96,048	\$0
Total Anticipated Revenues	<b>\$636,048</b>	<b>\$560,000</b>
<u>PROPOSED EXPENDITURES:</u>		
Transfer to Solid Waste/Landfill	\$636,048	\$560,000
Total Proposed Expenditures	<b>\$636,048</b>	<b>\$560,000</b>
<b>-SOLID WASTE FUND-</b>		
<u>ANTICIPATED REVENUES:</u>		
Landfill Charges	\$700,000	\$700,000
Recycling Fees	\$30,000	\$30,000
Transfer from General/Landfill Fund	\$1,437,666	\$1,531,151
Total Anticipated Revenues	<b>\$2,167,666</b>	<b>\$2,261,151</b>
<u>PROPOSED EXPENDITURES:</u>		
Collections	\$772,581	\$840,378
Landfill	\$1,294,860	\$1,320,548
Debt Service	\$100,225	\$100,225
Total Proposed Expenditures	<b>\$2,167,666</b>	<b>\$2,261,151</b>
<b>- DARE FUND -</b>		
Total Anticipated Revenues	<b>\$2,000</b>	<b>\$3,638</b>
Total Proposed Expenditures	<b>\$2,000</b>	<b>\$3,638</b>
<b>- GRANITE FALLS CDA FUND -</b>		
Total Anticipated Revenues	<b>\$1,600</b>	<b>\$1,600</b>
Total Proposed Expenditures	<b>\$1,600</b>	<b>\$1,600</b>
<b>- HEALTH INSURANCE FUND -</b>		
Total Anticipated Revenues	<b>\$1,203,676</b>	<b>\$1,239,786</b>
Total Proposed Expenditures	<b>\$1,203,676</b>	<b>\$1,239,786</b>

<b>- POPLAR HILL CDA FUND -</b>		
Total Anticipated Revenues	<b>\$120,000</b>	<b>\$120,000</b>
Total Proposed Expenditures	<b>\$120,000</b>	<b>\$120,000</b>
<b>- EMS DISTRICT FUND -</b>		
Total Anticipated Revenues	<b>\$335,500</b>	<b>\$335,500</b>
Total Proposed Expenditures	<b>\$335,500</b>	<b>\$335,500</b>
<b>- PIEDMONT COURT SERVICES FUND -</b>		
Total Anticipated Revenues	<b>\$887,104</b>	<b>\$959,858</b>
Total Proposed Expenditures	<b>\$887,104</b>	<b>\$959,858</b>
<b>- DEPT HOMELAND SECURITY FUND -</b>		
Total Anticipated Revenues	<b>\$0</b>	<b>\$45,717,232</b>
Total Proposed Expenditures	<b>\$0</b>	<b>\$45,717,232</b>
<b>TOTAL COUNTY OPERATIONS</b>	<b><u>\$75,470,373</u></b>	<b><u>\$127,692,756</u></b>