

COUNTY OF LANCASTER, VIRGINIA

FISCAL YEAR 2025-26 BUDGET

**Adopted and Appropriated
by the
Lancaster County Board of Supervisors
on
Thursday, May 29, 2025**

Lancaster County, Virginia
FY 26 ADOPTED Budget
Synopsis

	FY25	FY26	Change
Operating Budget			
Fund Balance beginning of year (audited)	7,546,640	4,815,368	(2,731,272)
Revenues			
General Property Taxes	24,507,044	25,066,439	559,395
Other Local Funds	4,684,956	5,097,680	412,724
Funds from Commonwealth	5,424,870	5,954,372	529,502
Funds from Federal Government	1,930,503	2,004,069	73,566
School Operating Revenues	5,612,534	6,128,032	515,498
School Cafeteria Revenues	557,331	574,958	17,627
School Textbook Revenues	150,530	150,530	-
Total Revenue	42,867,768	44,976,080	2,108,312
Funds Available	50,414,408	49,791,448	(622,960)
Expenditures			
General Government	2,286,790	2,287,873	1,083
Courts	1,087,356	1,137,004	49,648
Public Safety	8,284,356	9,096,606	812,250
Public Works	1,760,200	1,837,794	77,594
Health and Welfare	5,494,574	5,719,901	225,327
Education (Non-County Schools)	7,994	7,994	-
Recreation & Cultural Activities	204,495	214,085	9,590
Community Development	830,986	801,639	(29,347)
Non Departmental	47,425	88,625	41,200
School Operating	19,728,602	20,244,100	515,498
School Cafeteria	557,331	574,958	17,627
Textbook Expenditures	150,530	150,530	-
Debt Service	5,158,401	4,700,020	(458,381)
Total Expenditures	45,599,040	46,861,129	1,262,089
Fund Balance End of Year	4,815,368	2,930,319	(1,885,049)
Fund Balance Percentage of Total Expenditures	10.56%	6.25%	
<u>For Information Only:</u>			
Capital Project Fund Revenues	1,550,000	1,525,000	(25,000)
Capital Improvement Expenditures	40,220,988	46,107,285	5,886,297

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
GENERAL FUND						
Revenue from Local Sources						
General Property Taxes						
Real Property Taxes						
11010-2022	Current Property Taxes	16,933,042	16,967,343	21,133,810	21,024,353	(109,457)
Public Service Corporation						
11020-0001	Current Taxes on Property	549,476	480,296	549,476	576,845	27,369
Personal Property Taxes						
11031-2022	Current Taxes	2,313,258	2,645,798	2,313,258	2,929,741	616,483
11033-2022	Mobile Home Taxes	28,000	28,572	33,000	33,000	-
11040-2022	Machinery & Tools Taxes	7,000	12,528	7,500	7,500	-
11050-2022	Merchants Capital Taxes	120,000	140,064	130,000	140,000	10,000
11060-0001	Penalties	230,000	256,646	250,000	255,000	5,000
11060-0002	Interest	100,000	104,137	90,000	100,000	10,000
Total General Property Taxes		20,280,776	20,635,384	24,507,044	25,066,439	559,395
Other Local Revenues						
Other Taxes						
12010-0001	Local Sales & Use Taxes	2,400,000	2,535,516	2,500,000	2,727,500	227,500
12020-0001	Consumption Tax	45,000	41,661	40,000	40,000	-
12040-0001	Franchise License Tax	50,000	35,051	30,000	35,000	5,000
12050-2022	Motor Vehicle Licenses	205,000	211,724	205,000	210,000	5,000
12060-0001	Bank Stock Taxes					
12070-0001	Taxes on Recordation & Wills	330,000	231,410	275,000	230,000	(45,000)
12080-2024	Cigarette Tax	50,000	44,432	50,000	44,000	(6,000)
12100-0002	Transient Registry Fee	1,500	2,250	3,000	2,000	(1,000)
12100-2022	Lodging Tax	20,000	74,155	70,000	74,000	4,000
Total Other Taxes		3,101,500	3,176,199	3,173,000	3,362,500	189,500

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
Permit, Privilege Fees and Regulatory Licenses						
13010-2022	Animal Licenses	5,000	5,368	5,000	5,000	-
13030-0001	Abandoned Vehicle Permits	6	6	6	6	-
13030-0004	Land Use Application Fees	2,500	925	3,000	1,000	(2,000)
13030-0005	Transfer Fees	1,000	853	1,000	1,000	-
13030-0008	Building/Land Use Permits	208,000	255,415	275,000	350,000	75,000
13030-0025	Refuse Disposal Permits	100	141	100	100	-
13030-0030	Wetlands Application Permits	7,500	6,469	9,000	6,500	(2,500)
13030-0035	Mixed Beverage Permits	5,500	6,213	5,600	6,000	400
13030-0099	Other Permits and Licenses	-	-	-	-	-
Total Permits, Privilege Fees and Regulatory Licenses		229,606	275,389	298,706	369,606	70,900
Fines and Forfeitures						
14010-0001	Court Fines & Forfeitures	24,000	36,006	37,000	36,000	(1,000)
14010-0003	Local Interest (Circuit Court Clerk)	800	973	1,000	1,000	-
14010-9999	Misc. Local Costs (Concealed Weapons Permit	3,000	1,280	1,000	1,000	-
Total Fines and Forfeitures		27,800	38,259	39,000	38,000	(1,000)
Revenues from Use of Money and Property						
15010-0001	Revenue from Use of Money	180,000	687,444	475,000	675,000	200,000
15020-0001	Revenue from Use of Property	75,000	69,793	70,000	70,000	-
Total Revenues from Use of Money & Property		255,000	757,237	545,000	745,000	200,000
Charges for Services						
16010-0003	Sheriff's Fees	1,000	1,300	1,000	1,250	250
16010-0006	Courthouse Maintenance	2,200	2,498	2,500	2,500	-
16010-0007	Courthouse Security Fee	25,000	28,137	28,000	28,000	-
16010-0008	Blood Tests/DNA Fee	150	145	150	150	-
16010-0009	Court Appointed Attorney	100	862	500	750	250

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
16020-0001	Commonwealth's Attorney	750	911	850	850	-
16040-0002	Ambulance & Rescue Fees	470,000	433,904	470,000	433,000	(37,000)
16050-0001	Correction and Detention	800	-	2,000	750	(1,250)
16050-0002	Work Release		1,820		1,750	
16050-0004	Weekenders Sheriff Department		3,505		3,500	
16050-0008	Jail Admission Fee		942		1,000	
16060-0001	Other Protection (Animal Redemption/Adoption)	250	261	300	250	(50)
16060-0002	Concealed Weapons Fingerprints	2,000	2,289	2,500	2,250	(250)
16080-0005	Sanitation & Waste Removal	20,000	4,290	5,000	5,000	-
16150-0003	Bay Aging Admin Fees	2,500	-	1,000		(1,000)
16160-0001	Planning and Community Development	10	20	50	50	-
Total Charges for Services		524,760	480,883	513,850	481,050	(32,800)
18030-0098	CSA Refunds		354			
18030-0099	Expenditure Refunds					
18990-0002	Gifts & Donations - EMS		13,358			
18990-0003	Gifts & Donations - Animal Shelter		160			
18990-0009	Sale of Equipment					
18990-0094	National Opiod Settlement		42,858	40,000	42,858	2,858
18990-0095	Photocopies-Circuit Court Clerk		6,657			
18990-0097	Photo Copies		242			
18990-0098	cash over / short		10			
18990-0099	Miscellaneous Revenue	40,000	5,291	40,000	30,000	(10,000)
18990-0103	VRA 2010C Interest Rebate	13,000	8,171	5,400	3,666	(1,734)
Total Miscellaneous Revenue		53,000	77,101	85,400	76,524	(8,876)
Recovered Costs						
19020-0006	Local Health Dept Recovered Costs	1,500	-	-	0	-
19020-0010	Tri-County Landfill		-	-		-
21010-0001	VHDA (Section 8)	35,000	25,793	30,000	25,000	(5,000)
21020-0001	State Dept. Forestry	-	-	-	-	-
Total Recovered Costs		36,500	25,793	30,000	25,000	(5,000)
Total Other Local Revenue		4,228,166	4,830,861	4,684,956	5,097,680	412,724
Total Revenue from Local Sources		24,508,942	25,466,245	29,192,000	30,164,119	972,119

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
Fund 105	Virginia Public Assistance (VPA)					
	Local Contribution to Social Services					
41050-0100	Contribution from General Fund	857,622	319,936	1,108,747	1,137,677	28,930
Revenue from the Commonwealth						
	Non-Categorical Aid					
22010-0003	Motor Vehicle Carrier's Tax	11,000	1,629	7,000	1,600	(5,400)
22010-0005	Mobile Home Titling Taxes	8,000	27,002	17,000	27,000	10,000
22010-0006	Tax on Deeds	110,000	87,841	105,000	87,000	(18,000)
22010-0009	Recordation Tax		-			-
22010-0010	PPTRA	871,000	871,017	871,000	871,017	17
	Total Non-Categorical Aid	1,000,000	987,489	1,000,000	986,617	(13,383)
	Categorical Aid (Shared Expenses)					
23010-0001	Commonwealth Attorney	289,314	313,005	303,780	352,090	48,310
23020-0001	Sheriff	1,421,273	1,642,171	1,492,337	1,803,019	310,682
23030-0001	Commissioner of Revenue	97,397	127,628	102,267	150,085	47,818
23040-0001	Treasurer	115,841	137,279	121,633	156,888	35,255
23060-0001	Registrar/Electoral Board	67,713	81,034	71,099	83,465	12,366
23070-0001	Clerk of Circuit Court	241,356	266,835	253,414	285,458	32,044
	Total Shared Expenses	2,232,894	2,567,952	2,344,530	2,831,005	486,475
	Other Categorical Aid					
24040-0002	Victim/Witness Grant	66,000	116,064	66,000	70,000	4,000
24040-0005	Local Jails (Per Diem)	60,000	59,854	60,000	60,000	-

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
24040-0009	Fire Programs Fund	37,000	39,140	37,000	39,000	2,000
24040-0012	Comprehensive Services Act	400,000	463,890	400,000	460,000	60,000
24040-0015	Indoor Plumbing Grant					
24040-0016	Four-for-Life Grant	12,000	14,251	56,000	14,250	(41,750)
24040-0018	DMV - Animal Tags	400	-	400	400	-
24040-0035	Communications Tax	245,000	215,968	230,000	215,000	(15,000)
24040-0051	E911 Wireless PSAP	60,000	52,259	60,000	52,250	(7,750)
24040-0053	Rescue Squad Assistance Fund Grant					
24040-0054	LEMPG Grant	7,500	7,500	7,500	7,500	-
24040-0057	State Homeland Security Program		5,192			
24040-0058	VA E-911 Service Board Grant	-		-	-	-
24040-0060	VA Domestic Violence Grant	-	12,411	-	-	-
24040-0061	Library of Virginia Grant	-	51,320	-		-
24040-0062	Dominion Radiological EMG Prepared		700			
24040-0068	Body Armor Grant		2,696			
24040-0066	DMV Seat Belt Grant					
24070-0001	Parks and Recreation		6,200			
	Total Other Categorical Aid	887,900	1,047,445	916,900	918,400	1,500
Fund 105	Virginia Public Assistance (VPA)					
24010-0099	VPA Administration and Assistance	1,043,308	431,732	1,163,440	1,218,350	54,910
	Total Categorical Aid	4,164,102	4,047,130	4,424,870	4,967,755	542,885
	Total Revenue from the Commonwealth	5,164,102	5,034,618	5,424,870	5,954,372	529,502
	Revenue from the Federal Government					
Fund 105	Virginia Public Assistance (VPA)					
33050-0099	VPA Administration and Assistance	1,660,694	1,489,307	1,930,503	2,004,069	73,566
	Total Revenue from the Federal Government	1,660,694	1,489,307	1,930,503	2,004,069	73,566

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
TOTAL GENERAL FUND REVENUE		31,333,738	31,990,169	36,547,373	38,122,560	1,575,187
CAPITAL PROJECTS FUND - Fund 305						
15010-0001	Revenue from Use of Money and Property	50,000	23,977	50,000	25,000	(25,000)
15010-0002	Interest earned on bond proceeds	3,000,000	3,544,831	1,500,000	1,500,000	-
TOTAL CAPITAL PROJECTS FUND		3,050,000	3,568,808	1,550,000	1,525,000	(25,000)
SCHOOL OPERATING FUND - Fund 251						
Revenue from Local Sources						
Local Contribution to Education						
41050-0100	Contribution from General Fund	11,857,124	11,857,124	14,116,068	14,116,068	-
Total Local Contribution		11,857,124	11,857,124	14,116,068	14,116,068	-
Revenue from Other Sources						
Local/Miscellaneous						
15020-0001	Use of Buildings	2,000	1,065	2,000	2,000	-
16120-0002	Driver's Ed Fees	4,000	-	4,000	4,000	-
16120-0007	Summer School Tuition	500	-	500	500	-
18030-0096	Expenditure Refund - Transportation	2,500	-	2,500	2,500	-
18030-0097	Expenditure Refund - Operations	500	-	500	500	-
18030-0099	Expenditure Refunds - Non Trans/Ops	500	39,109	500	500	-
18990-0001	Dupont Grant - W&M		-			-
18990-0004	Wiley Foundation Preschool Grant					-
18990-0006	LCVEF	48,580	48,580			

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
18990-0010	River Counties Community Foundation	423	423			
18990-0011	GEAR UP	38,708	28,450	35,000	35,000	-
18990-0012	VDH Reimbursement	5,159	5,159			-
18990-0013	RCC Tution Reimbursement	7,180	7,181			
18990-0014	21st Century Grant	25,745	17,426			
18990-0096	Miscellaneous - Transportation	250	-	250	250	-
18990-0097	Miscellaneous - Operations	500	655	500	500	-
18990-0099	Miscellaneous - Non Trans/Ops	2,500	19,022	2,500	5,000	2,500
19010-0010	E-Rate Technology	128,304	128,304	114,000	127,400	13,400
	Total Revenue from Other Sources	267,349	295,373	162,250	178,150	15,900
Sales Tax Revenue						
24020-0001	Projected Sales Tax Revenue	1,536,139	1,472,485	1,487,363	1,635,325	147,962
Revenue from the Commonwealth						
Categorical Aid						
24020-0002	Basic School Aid	1,051,060	1,118,054	1,386,255	1,291,932	(94,323)
24020-0003	GED Funding		31,253			
24020-0004	Remedial Summer School	17,170	7,242	4,563	16,909	12,346
24020-0007	Lottery					
24020-0007	Gifted and Talented Program	10,340	10,373	12,972	12,972	-
24020-0008	Remedial Education	62,980	63,181	75,200		(75,200)
24020-0009	Enrollment Loss					
24020-0010	State Compensation Supplements	163,877	184,630	-	115,421	115,421
24020-0012	Special Education	168,636	245,436	204,732	204,356	(376)
24020-0017	Vocational Education	56,776	56,957	84,224	84,036	(188)
24020-0021	Social Security - Instructional	71,816	71,668	90,616	84,788	(5,828)
24020-0023	Instructional Retirement	167,320	167,288	194,768	182,172	(12,596)
24020-0025	Life Insurance--Instructional	5,076	5,092	6,392	5,264	(1,128)
24020-0028	Early Reading Intervention	12,705	13,452	14,474	12,771	(1,703)
24020-0029	School Construction					
24040-0032	Pluggedin Virginia		4,056			
24020-0033	School Construction Fund		-		-	
24020-0034	Rebenchmarking Hold Harmless	63,409	63,409	-	-	-

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
24020-0035	Grocery Tax Hold Harmless			-	-	-
24020-0036	Infrastructure & Operations Per Pupil Fund	200,000	200,000	200,000	200,000	-
24020-0045	Prevention/Intervention					
24020-0046	Homebound/Special Education--Grant	50	884	1,501	269	(1,232)
24020-0048	Regional Program	39,474	-	50,828	65,308	14,480
24020-0052	Voc. Education Equipment	200,000			-	-
24020-0056	SOL Algebra Readiness	6,803	7,579	8,706	8,707	1
24020-0065	At-Risk	228,678	221,114	279,518	473,840	194,322
24020-0067	English as a Second Language	1,218	1,826	2,056	6,850	4,794
24020-0075	Primary Class Size	74,659	58,516	58,236	57,530	(706)
24020-0081	PreSchool Initiative	129,565	195,099	75,757	75,757	-
24020-0100	State Bonus		-			
24020-0101	Technology Payments	128,000	50,800	128,000	102,000	(26,000)
24020-0102	Mentor Teachers	655	886	886	2,952	2,066
24020-0104	ISAEP/GED Prep Program	8,203	8,173	8,203	8,027	(176)
24020-0105	Project Graduation--Grant	3,141	3,141	3,181	3,181	-
24020-0106	Supp GF In Lieu of Sales Tax		217,539	-	245,635	245,635
24020-0108	Security Equipment Grant		167,974			
24020-0109	StateStem Start Up Grant	5,000	5,000			
24020-0110	All In State Funds	168,640	168,640			
24020-0111	General Fund Supplement in lieu of food tax	74,788		17,689	-	(17,689)
Total Revenue from the Commonwealth		4,656,178	4,821,747	4,396,120	4,896,002	499,882

Revenue from the Federal Government

Categorical Aid

33020-0006	ESSER	426,144	426,144			-
33020-0008	CARES II	83,826				
33020-0014	Title I - Part A	446,784	537,618	452,293	449,645	(2,648)
33020-0016	Preschool Grant	15,373	15,373			
33020-0017	School Improvement Fund	19,216	19,216			
33020-0019	Title VI - B - Special Education	289,705	255,264	296,479	289,691	(6,788)
33020-0020	Title V, Part B, Subpart 2	28,556	20,513	31,979	35,241	3,262
33020-0023	Title IV	33,346	-	33,536	34,102	566
33020-0024	Vocational Education	30,000	21,499	32,530	32,386	(144)
33020-0026	Title II - Part A	58,609	24,637	62,347	60,814	(1,533)

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
33020-0032	Title V - Part A Innovative/SP PGM					
33020-0034	JROTC	65,000	68,057	65,000	72,000	7,000
33020-0100	Medicaid	80,000	15,576	80,000	80,000	-
	Total Revenue from the Federal Government	1,576,559	1,403,896	1,054,164	1,053,880	(285)
TOTAL SCHOOL OPERATING FUND		6,500,086	6,521,016	5,612,534	6,128,032	515,498
SCHOOL CAFETERIA FUND - Fund 252						
Revenue from Local Sources						
15010-0001	Interest on Bank Deposits	100	1,551	1,000	1,000	-
16120-0004	Charges for Services	85,000	10,919	21,528	13,728	(7,800)
18030-0099	Expenditure Refunds	-	-	-	-	-
18990-0099	Miscellaneous Revenue	-	1,326	-	-	-
	Total Revenue from Local Sources	85,100	13,796	22,528	14,728	(7,800)
Revenue from the Commonwealth						
24020-0015	Categorical Aid - School Food Grant Program	8,793	9,878	9,803	11,430	1,627
	Total Revenue from the Commonwealth	8,793	9,878	9,803	11,430	1,627
Revenue from the Federal Government						
33020-0013	Meal Reimbursements	425,000	579,065	525,000	548,800	23,800
33020-0015	Summer Food Program		28,494	-		-
	Total Revenue from the Federal Government	425,000	607,559	525,000	548,800	23,800
TOTAL SCHOOL CAFETERIA FUND		518,893	631,233	557,331	574,958	17,627

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

		Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
SCHOOL TEXTBOOK FUND - Fund 253						
Revenue from Local Sources						
Local Contribution to Education						
41050-0100	Local Funds - Textbooks	98,491	-	120,424	120,424	-
	Total Local Contribution	98,491	-	120,424	120,424	-
Revenue from the Commonwealth						
24020-0014	Categorical Aid - Textbook	24,887	24,967	30,106	30,106	-
	Total Revenue from the Commonwealth	24,887	24,967	30,106	30,106	-
TOTAL TEXTBOOK FUND		123,378	24,967	150,530	150,530	-
SUMMARY						
	Fund Balance Beginning of Year	7,352,605	9,981,577	8,347,403	4,815,368	(3,532,035)
	General Fund					-
	Revenue from Local Sources	24,508,942	25,466,245	29,192,000	30,164,119	972,119
	Revenue from the Commonwealth	5,164,102	5,034,618	5,424,870	5,954,372	529,502
	Revenue from Federal Government	1,660,694	1,489,307	1,930,503	2,004,069	73,566
	Total General Fund	31,333,738	31,990,169	36,547,373	38,122,560	1,575,187
	Grand Total - General Fund	38,686,343	41,971,746	44,894,776	42,937,928	(1,956,848)
	Capital Improvement Fund	3,050,000	3,568,808	1,550,000	1,525,000	(25,000)

Lancaster County, Virginia
FY 26 ADOPTED Budget
Revenues

	Approved FY24	Actual FY24	Approved FY25	Estimated FY26	Change
School Operating Fund	6,500,086	6,521,016	5,612,534	6,128,032	515,498
School Cafeteria Fund	518,893	631,233	557,331	574,958	17,627
Textbook Fund	123,378	24,967	150,530	150,530	-
Total Special Revenue Funds	10,192,357	10,746,023	7,870,395	8,378,520	508,125
GRAND TOTAL REVENUES (Minus Local Contribution to Schools and Social Services)	48,878,700	52,717,770	52,765,171	51,316,448	(1,448,723)

Lancaster County, Virginia
FY 26 ADOPTED Budget
General Government

	Approved FY 24	Actual FY24	Adopted FY 25	Requested FY 26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
11010 - Board of Supervisors										
1911 - Salaries	52,000	41,300	52,000	52,000	-	52,000	-	-	-	52,000
2100 - FICA	3,978	3,159	3,978	3,978	-	3,978	-	-	-	3,978
2300 - Medical Insurance	9,642	8,974	9,956	10,952	996	10,952	-	-	-	10,952
2600 - Unemployment Tax	88	54	52	52	-	52	-	-	-	52
5510 - Mileage	1,700	4,738	1,700	1,700	-	1,700	-	-	-	1,700
5540 - Education/Conference	7,750	5,417	7,750	7,750	-	7,750	-	-	-	7,750
5841 - Contingency Fund	500	-	500	500	-	500	-	-	-	500
										-
Total - Board of Supervisors	75,658	63,643	75,936	76,932	996	76,932	-	-	-	76,932
12110 - County Administration										
1100 - Salaries	376,699	263,186	392,805	342,790	(50,015)	342,790	-	-	-	342,790
2100 - FICA	28,818	20,179	30,051	26,224	(3,827)	26,224	-	-	-	26,224
2210 - VRS	56,432	38,458	52,282	45,625	(6,657)	45,625	-	-	-	45,625
2300 - Medical Insurance	38,568	22,452	39,824	32,856	(6,968)	32,856	-	-	-	32,856
2301 - Health Insurance Billing Fee	12,500	12,758	12,500	12,500	-	12,500	-	-	-	12,500
2400 - Life Insurance	5,048	3,440	5,265	4,594	(671)	4,594	-	-	-	4,594
2500 - Disability Insurance		198	-	524	524	524	-	-	-	524
2600 - Unemployment Tax	56	25	32	24	(8)	24	-	-	-	24
2700 - Workers' Compensation	90,000	86,903	90,000	87,000	(3,000)	87,000	-	-	-	87,000
3197 - County Code Supplement	3,000	2,268	3,000	2,300	(700)	2,300	-	-	-	2,300
3199 - Contracted Services	3,700	10,568	3,700	10,500	6,800	10,500	-	-	-	10,500
3320 - Maintenance Service Contracts	1,000	695	1,000	1,000	-	1,000	-	-	-	1,000
3600 - Advertising	2,500	2,983	2,500	3,000	500	3,000	-	-	-	3,000
5210 - Postal Services	1,100	2,419	1,100	2,500	1,400	2,500	-	-	-	2,500
5230 - Telephone	4,000	5,556	4,000	5,500	1,500	5,500	-	-	-	5,500
5307 - Pub. Officials Liability Insurance	4,500	4,161	4,500	4,200	(300)	4,200	-	-	-	4,200
5308 - Line of Duty Insurance Impact	35,000	35,178	35,000	35,000	-	35,000	-	-	-	35,000
5309 - Cyber Risk Liability	13,500	3,191	13,500	3,000	(10,500)	3,000	-	-	-	3,000
5510 - Mileage	1,000	3,315	1,000	3,500	2,500	3,500	-	-	-	3,500
5540 - Education/Conference	2,000	5,816	2,000	6,000	4,000	6,000	-	-	-	6,000
5810 - Memberships	4,500	4,253	4,500	4,500	-	4,500	-	-	-	4,500
6001 - Office Supplies	10,000	13,495	10,000	13,500	3,500	13,500	-	-	-	13,500
6012 - Books/Subscriptions	2,700	5,266	2,700	5,500	2,800	5,500	-	-	-	5,500
8202 - Furniture & Fixtures	500	-	500	-	(500)	-	-	-	-	-
8207 - Computer Equipment	1,000	124	1,000	-	(1,000)	-	-	-	-	-

Lancaster County, Virginia
FY 26 ADOPTED Budget
General Government

	Approved FY 24	Actual FY24	Adopted FY 25	Requested FY 26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
8209 - Computer Software	-	-	-	-	-	-	-	-	-	-
Supplemental Appropriations	7,534									-
Total - County Administration	705,655	546,886	712,759	652,138	(60,621)	652,138	-	-	-	652,138
12210 - County Attorney										
3150 - Contracted Services	45,000	38,134	45,000	45,000	-	45,000	-	-	-	45,000
Total - County Attorney	45,000	38,134	45,000	45,000	-	45,000	-	-	-	45,000
12240 - Independent Auditor										
3120 - Accounting and Auditing Services	47,700	47,700	48,500	49,300	800	49,300	-	-	-	49,300
Total - Independent Auditor	47,700	47,700	48,500	49,300	800	49,300	-	-	-	49,300
12250 - Real Estate Assessor										
3199 - Other Professional Services	172,762	270,913	-	-	-	-	-	-	-	-
Supplemental Appropriations	98,151									-
Total - Real Estate Assessor	270,913	270,913	-	-	-	-	-	-	-	-
12310 - Commissioner of the Revenue										
1100 - Salaries	205,855	208,257	217,170	222,035	4,865	90,578	131,457	-	-	222,035
1300 - Part-Time Salaries	7,500	3,100	7,500	7,500	-	7,500	-	-	-	7,500
2100 - FICA	16,322	15,242	16,761	17,559	798	7,503	10,056	-	-	17,559
2210 - VRS	30,837	31,197	28,904	29,553	649	26,753	2,800	-	-	29,553
2300 - Medical Insurance	38,568	44,697	39,824	32,856	(6,968)	32,856	-	-	-	32,856
2400 - Life Insurance	2,758	2,791	2,911	2,975	64	2,682	293	-	-	2,975
2500 - Disability Insurance	153	155	167	188	21	188	-	-	-	188
2600 - Unemployment Tax	68	32	40	40	-	40	-	-	-	40
3198 - BAI Support	2,000	-	2,000	2,000	-	2,000	-	-	-	2,000
3199 - Contracted Services	30,800	14,913	43,400	74,500	31,100	74,500	-	-	-	74,500
3310 - Repairs/Equipment Maintenance	150	-	150	150	-	150	-	-	-	150
3320 - Maintenance Service Contracts	850	1,856	850	850	-	850	-	-	-	850

Lancaster County, Virginia
FY 26 ADOPTED Budget
General Government

	Approved FY 24	Actual FY24	Adopted FY 25	Requested FY 26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
3600 - Advertising	300	466	500	500	-	500	-	-	-	500
5210 - Postal Services	9,000	9,696	9,000	9,000	-	9,000	-	-	-	9,000
5230 - Telephone	1,000	1,356	1,000	1,000	-	1,000	-	-	-	1,000
5510 - Mileage	1,000	830	1,000	1,000	-	1,000	-	-	-	1,000
5540 - Education/Conference	2,100	1,421	2,100	2,100	-	2,100	-	-	-	2,100
5810 - Memberships	950	855	950	950	-	950	-	-	-	950
5842 - Computer Expenses	2,300	-	2,300	2,300	-	2,300	-	-	-	2,300
6001 - Office Supplies	1,700	1,578	1,700	1,700	-	1,700	-	-	-	1,700
8202 - Furniture & Fixtures	-	-	2,000	2,000	-	2,000	-	-	-	2,000
8207 - Computer Equipment				1,000	1,000	1,000				1,000
Supplemental Appropriations	4,117									-
Total - Commissioner of the Revenue	358,328	338,441	380,226	411,756	31,529	267,150	144,606	-	-	411,756
										-
12330 - Board of Equalization										-
1803 - Compensation Board of Equalizati	20,000	13,793	-	-	-	-	-	-	-	-
2100 - FICA		1,057								-
2600 - Unemployment		10								-
3600 - Advertising	2,000	579	-	-	-	-	-	-	-	-
Total - Board of Equalization	22,000	15,439	-	-	-	-	-	-	-	-
										-
12410 - Treasurer										-
1100 - Salaries	238,060	233,781	250,698	258,218	7,520	116,821	141,397	-	-	258,218
1300 - Part-Time Salaries	7,500	6,164	7,500	7,500	-	7,500	-	-	-	7,500
2100 - FICA	18,784	18,286	19,753	20,328	575	9,510	10,818	-	-	20,328
2210 - VRS	35,661	34,811	33,367	34,368	1,001	31,356	3,012	-	-	34,368
2300 - Medical Insurance	38,568	26,922	39,824	43,808	3,984	43,808	-	-	-	43,808
2400 - Life Insurance	3,190	3,114	3,358	3,459	101	3,063	396	-	-	3,459
2500 - Disability Insurance	199	415	447	461	14	461	-	-	-	461
2600 - Unemployment Tax	68	56	40	40	-	40	-	-	-	40
3198 - BAI Support	6,200	6,564	7,000	7,000	-	7,000	-	-	-	7,000
3199 - Other Professional Services	600	504	600	600	-	600	-	-	-	600
3310 - Repairs/Equipment Maintenance	100	-	100	100	-	100	-	-	-	100
3320 - Maintenance Service Contracts			-	-	-	-	-	-	-	-
3500 - Printing	7,500	6,383	7,500	7,500	-	7,500	-	-	-	7,500
3600 - Advertising	1,500	1,434	1,500	1,500	-	1,500	-	-	-	1,500

Lancaster County, Virginia
FY 26 ADOPTED Budget
General Government

	Approved FY 24	Actual FY24	Adopted FY 25	Requested FY 26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
5210 - Postal Services	12,000	13,194	13,000	15,000	2,000	15,000	-	-	-	15,000
5230 - Telephone	900	950	1,000	1,000	-	1,000	-	-	-	1,000
5510 - Mileage	1,000	1,331	1,100	1,200	100	1,200	-	-	-	1,200
5540 - Education/Conference	5,000	5,767	5,000	13,000	8,000	13,000	-	-	-	13,000
5810 - Memberships	450	530	850	850	-	850	-	-	-	850
6001 - Office Supplies	5,000	5,266	5,500	5,500	-	5,500	-	-	-	5,500
8202 - Furniture & Fixtures	250	4,240	250	250	-	250	-	-	-	250
8207 - Computer Equipment	1,000	3,057	1,000	1,000	-	1,000	-	-	-	1,000
8208 - Leases	4,000	3,699	4,500	4,500	-	4,500	-	-	-	4,500
8209 - Computer Software	1,400	1,352	2,000	2,000	-	2,000	-	-	-	2,000
Supplemental Appropriations	4,761									-
Total - Treasurer	393,691	377,820	405,887	429,182	23,295	273,560	155,623	-	-	429,182
12510 - Information Technology Services										
1100 - Salaries	138,721	79,639	145,916	148,493	2,577	148,493	-	-	-	148,493
2100 - FICA	10,612	6,113	11,163	11,360	197	11,360	-	-	-	11,360
2210 - VRS	20,780	11,930	19,421	19,764	343	19,764	-	-	-	19,764
2300 - Medical Insurance	19,284	8,974	19,912	10,952	(8,960)	10,952	-	-	-	10,952
2400 - Life Insurance	1,859	1,067	1,955	1,990	35	1,990	-	-	-	1,990
2600 - Unemployment Tax	27	8	22	22	(0)	22	-	-	-	22
3198 - BAI Support	34,600	37,864	37,500	40,500	3,000	40,500	-	-	-	40,500
3199 - Contracted Services	25,000	9,640	25,000	26,000	1,000	26,000	-	-	-	26,000
8207 - Computer Hardware	6,000	4,134	6,000	6,000	-	6,000	-	-	-	6,000
8209 - Computer Software	2,000	2,748	2,000	2,000	-	2,000	-	-	-	2,000
8210 - Website Design	7,500		7,500	3,500	(4,000)	3,500	-	-	-	3,500
Supplemental Appropriations	2,774									-
Total - Information Technology	269,157	162,118	276,388	270,581	(5,808)	270,581	-	-	-	270,581
13100 - Electoral Board										
1100 - Salaries	7,512	7,788	7,512	7,512	-	1,097	6,415	-	-	7,512
1805 - Compensation Election Officials	42,000	30,538	39,000	36,000	(3,000)	36,000	-	-	-	36,000
2100 - FICA	574	776	600	600	0	600	-	-	-	600
2600 - Unemployment Tax	12	13	7	7	(0)	7	-	-	-	7
3320 - Maintenance Contract	9,595	10,136	10,800	10,800	-	10,800	-	-	-	10,800
3600 - Advertising	600	1,087	1,000	1,000	-	1,000	-	-	-	1,000
5210 - Postage	1,250	810	1,500	7,500	6,000	7,500	-	-	-	7,500

Lancaster County, Virginia
FY 26 ADOPTED Budget
General Government

	Approved FY 24	Actual FY24	Adopted FY 25	Requested FY 26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
5510 - Mileage	3,500	1,161	3,500	3,500	-	3,500	-	-	-	3,500
5540 - Education/Conference	4,300	2,375	4,300	4,300	-	4,300	-	-	-	4,300
5810 - Memberships	200	200	200	200	-	200	-	-	-	200
5848 - Election Expense	28,000	28,024	26,000	24,000	(2,000)	24,000	-	-	-	24,000
6001 - Office Supplies	1,800	643	1,200	1,200	-	1,200	-	-	-	1,200
8201 - EDP Equipment	3,900	6,280	2,000	1,500	(500)	1,500	-	-	-	1,500
8208 - Cybersecurity/IT support	2,000	4,899	2,580	2,500	(80)	2,500	-	-	-	2,500
										-
Total - Electoral Board	105,243	94,729	100,199	100,618	419	94,204	6,415	-	-	100,618
13200 - Registrar										
1100 - Salaries	129,075	130,581	141,465	145,709	4,244	68,984	76,725	-	-	145,709
1300 - Part-Time Salaries	33,000	25,567	33,000	35,000	2,000	35,000	-	-	-	35,000
2100 - FICA	12,400	11,832	13,347	13,824	477	13,824	-	-	-	13,824
2210 - VRS	19,335	19,561	18,829	19,394	565	19,394	-	-	-	19,394
2300 - Medical Insurance	19,284	17,948	19,284	21,904	2,620	21,904	-	-	-	21,904
2400 - Life Insurance	1,730	1,750	1,896	1,952	56	1,952	-	-	-	1,952
2500 - Disability Insurance	238	240	259	267	8	267	-	-	-	267
2600 - Unemployment Tax	54	38	43	43	0	43	-	-	-	43
3310 - Repairs/Equipment Maintenance	200	-	200	200	-	200	-	-	-	200
3320 - Maintenance Service Contracts	2,300	1,713	2,300	2,300	-	2,300	-	-	-	2,300
3600 - Advertising	150	-	150	150	-	150	-	-	-	150
5210 - Postal Services	2,000	1,449	2,300	2,300	-	2,300	-	-	-	2,300
5230 - Telephone	1,100	694	1,100	1,100	-	1,100	-	-	-	1,100
5510 - Mileage	950	371	950	950	-	950	-	-	-	950
5540 - Education/Conference	2,500	1,877	2,500	2,500	-	2,500	-	-	-	2,500
5810 - Memberships	250	270	270	270	-	270	-	-	-	270
6001 - Office Supplies	2,200	1,800	2,500	3,000	500	3,000	-	-	-	3,000
8210 - Computer Lease	1,500	1,857	1,500	1,500	-	1,500	-	-	-	1,500
Supplemental Appropriations	2,582									-
Total - Registrar	230,848	217,548	241,895	252,366	10,473	175,641	76,725	-	-	252,366
										-
										-
Total - General Government	2,524,195	2,157,931	2,286,790	2,287,873	1,083	1,904,506	383,369	-	-	2,287,873

Lancaster County, Virginia

FY 26 ADOPTED Budget

Courts

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
21100 - Circuit Court										
5230 - Telecommunications	300	190	300	300	-	300	-	-	-	300
5699 - Contribution to Judge's Office	32,000	33,212	32,000	38,000	6,000	38,000	-	-	-	38,000
Supplemental Appropriations										
Total - Circuit Court	32,300	33,402	32,300	38,300	6,000	38,300	-	-	-	38,300
21200 - General District Court										
3199 - Professional Services										
3320 - Maintenance Service Contracts	1,200	1,155	1,200	1,200	-	1,200	-	-	-	1,200
5210 - Postal Services	300	154	300	300	-	300	-	-	-	300
5230 - Telephone	2,150	1,331	2,150	2,150	-	2,150	-	-	-	2,150
5810 - Dues and Memberships	50	-	200	200	-	200	-	-	-	200
6001 - Office Supplies	700	215	700	700	-	700	-	-	-	700
8014 - Machinery and Equipment	1,000	311	1,000	1,000	-	1,000	-	-	-	1,000
Supplemental Appropriations										
Total - General District Court	5,400	3,167	5,550	5,550	-	5,550	-	-	-	5,550
21400 - Adult Drug Court										
5699 - Contribution	6,000	6,000	6,000	6,000	-	6,000	-	-	-	6,000
Total - Adult Drug Court	6,000	6,000	6,000	6,000	-	6,000	-	-	-	6,000
21500 - Juvenile and Domestic Relations Court										
3320 - Maintenance Service Contracts	800	791	800	800	-	800	-	-	-	800
5210 - Postal Services	125	152	125	125	-	125	-	-	-	125
5230 - Telephone	800	760	800	800	-	800	-	-	-	800
5810 - Dues and Memberships	50	-	50	50	-	50	-	-	-	50
8201 - Machinery & Equipment	800	443	800	800	-	800	-	-	-	800
8202 - Furniture & Fixtures	100	-	1,000	1,000	-	1,000	-	-	-	1,000
Total - Juvenile & Domestic Relations Court	2,675	2,146	3,575	3,575	-	3,575	-	-	-	3,575
21600 - Clerk of the Circuit Court										
1100 - Salaries	287,426	291,047	313,697	323,108	9,411	48,268	274,840	-	-	323,108
1300 - Part-time Salaries	1,000	-	1,000	1,000	-	1,000	-	-	-	1,000

Lancaster County, Virginia

FY 26 ADOPTED Budget

Courts

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
1700 - Compensation - Jurors	4,000	5,789	4,000	4,000	-	4,000	-	-	-	4,000
1800 - Compensation - Jury Commission	300	200	300	300	-	300	-	-	-	300
2100 - FICA	22,065	21,268	24,074	24,794	720	10,918	13,877	-	-	24,794
2210 - VRS	43,056	43,066	41,753	43,006	1,253	39,142	3,864	-	-	43,006
2300 - Medical Insurance	28,926	38,160	29,868	32,856	2,988	32,856	-	-	-	32,856
2400 - Life Insurance	3,852	3,852	4,204	4,330	126	3,822	508	-	-	4,330
2500 - Disability Insurance	448	436	489	503	14	503	-	-	-	503
2600 - Unemployment Tax	67	43	33	33	-	33	-	-	-	33
3120 - Auditing/Indexing Services	7,000	1,448	7,000	3,500	(3,500)	3,500	-	-	-	3,500
3160 - Microfilm	6,000	5,624	6,000	-	(6,000)	-	-	-	-	-
3199 - Contracted Services				12,000	12,000	12,000				12,000
3310 - Repairs & Maintenance	3,500	2,324	3,500		(3,500)	-		-	-	-
3320 - Maintenance Service Contracts				7,000	7,000	7,000				7,000
3500 - Printing				5,000	5,000	5,000				5,000
5210 - Postal Services	2,500	2,000	2,500	3,500	1,000	3,500	-	-	-	3,500
5230 - Telephone	1,200	1,531	1,200	2,200	1,000	2,200	-	-	-	2,200
5540 - Conventions and Education	4,000	4,102	4,000	4,400	400	4,400	-	-	-	4,400
6001 - Office Supplies	11,000	8,835	11,000	9,000	(2,000)	9,000	-	-	-	9,000
6012 - Books & Subscriptions				2,500		2,500				2,500
8202 - Furniture & Fixtures	3,500	3,996	3,500	3,500	-	3,500	-	-	-	3,500
8207 - Computer Equipment	8,000	7,588	8,000	5,000	(3,000)	5,000		-	-	5,000
8208 - Leases				2,500	2,500	2,500				2,500
Supplemental Appropriations	5,749									
Total - Clerk of the Circuit Court	443,589	441,309	466,118	494,030	25,412	200,941	293,088	-	-	494,030
21601 - Library of VA Grant										
6012 - Books & Subscription	51,320	51,320		-	-	-	-	-	-	-
Total Library of VA Grant	51,320	51,320	-	-	-	-	-	-	-	-
21800 - Court Appointed Special Advocates										
5699 - Contribution	5,000	5,000	5,000	5,000	-	5,000	-	-	-	5,000
21900 - Victim/Witness Assistance										
1300 - Salaries	51,000	46,922	51,000	56,575	5,575	-	14,144	42,431	-	56,575
2100 - FICA	3,902	3,525	3,902	4,328	426	-	1,082	3,246	-	4,328
2210 - VRS	7,640	7,003	6,788	7,530	742	-	1,883	5,649	-	7,530

Lancaster County, Virginia

FY 26 ADOPTED Budget

Courts

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
2300 - Medical Insurance	9,642	8,195	9,956	-	(9,956)	-	-	-	-	-
2400 - Life Insurance	683	626	683	758	75	-	190	569	-	758
2500 - Disability Insurance	269	247	269	-	(269)	-	-	-	-	-
2600 - Unemployment	14	8	8	8	-	-	2	6	-	8
3500 - Printing	-	-	-	-	-	-	-	-	-	-
5210 - Postal Services	200	-	200	200	-	-	50	150	-	200
5230 - Telecommunications	200	567	200	200	-	-	50	150	-	200
5510 - Mileage	400	-	400	400	-	-	100	300	-	400
5540 - Conventions and Education	500	-	500	-	(500)	-	-	-	-	-
5810 - Dues and Memberships	-	-	-	-	-	-	-	-	-	-
6001 - Office Supplies	-	-	-	-	-	-	-	-	-	-
Total - Victim/Witness Assistance	74,450	67,093	73,906	69,999	(3,907)	-	17,500	52,498	-	69,999
22100 - Commonwealth's Attorney										
1100 - Salaries	294,935	304,293	321,893	331,551	9,658	9,156	322,395	-	-	331,551
1300 - Part-Time Salaries	62,510	6,353	62,510	62,510	-	62,510	-	-	-	62,510
2100 - FICA	27,345	22,682	24,625	30,146	5,521	5,482	24,663	-	-	30,146
2210 - VRS	44,182	44,697	42,845	44,130	1,285	37,263	6,867	-	-	44,130
2300 - Medical Insurance	28,926	33,299	29,868	32,856	2,988	32,856	-	-	-	32,856
2400 - Life Insurance	3,952	3,998	4,313	4,443	130	3,540	903	-	-	4,443
2600 - Unemployment Tax	39	34	22	85	63	85	-	-	-	85
3310 - Repairs & Maintenance	200	-	200	200	-	200	-	-	-	200
3320 - Maintenance Service Contracts	650	796	650	650	-	650	-	-	-	650
5210 - Postal Services	300	465	300	300	-	300	-	-	-	300
5230 - Telephone	930	2,553	930	930	-	930	-	-	-	930
5307 - VACORP Disability Insurance	-	-	-	-	-	-	-	-	-	-
5510 - Mileage	500	1,870	500	500	-	500	-	-	-	500
5540 - Education/Conferences	1,000	1,686	1,000	1,000	-	1,000	-	-	-	1,000
5810 - Memberships	750	1,365	750	750	-	750	-	-	-	750
5899 - Other Operating Expenses	1,500	1,071	1,500	1,500	-	1,500	-	-	-	1,500
6014 - Other Operating Supplies	1,500	11,879	1,500	1,500	-	1,500	-	-	-	1,500
8201 - Machinery & Equipment	-	-	-	-	-	-	-	-	-	-
8207 - Computer Equipment	1,500	-	1,500	1,500	-	1,500	-	-	-	1,500
8209 - Computer Software	-	60	-	-	-	-	-	-	-	-
Total - Commonwealth's Attorney	470,719	437,102	494,907	514,550	19,645	159,722	354,828	-	-	514,550
Total - Judicial Administration	1,091,453	1,046,538	1,087,356	1,137,004	47,149	419,089	665,416	52,498	-	1,137,004

Lancaster County, Virginia
FY 26 ADOPTED Budget
Public Safety

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Fed Funds	Other Funds	Adopted FY 26
31200 - Sheriff (Law Enforcement)										
1100 - Salaries	1,746,783	1,714,234	1,753,426	2,022,847	269,421	1,052,508	970,339	-	-	2,022,847
1200 - Overtime	85,000	104,961	100,000	120,000	20,000	120,000	-	-	-	120,000
1300 - Part-time Salaries	200,000	298,449	215,000	225,000	10,000	225,000	-	-	-	225,000
2100 - FICA	155,429	158,652	158,237	181,143	22,906	106,909	74,234	-	-	181,143
2210 - VRS	259,596	252,057	233,381	269,241	35,860	248,573	20,668	-	-	269,241
2300 - Health Ins.	241,050	261,512	258,856	284,752	25,896	284,752	-	-	-	284,752
2400 - Life Ins.	23,986	22,547	24,824	27,106	2,282	24,389	2,717	-	-	27,106
2500 - VACORP Disability Insurant		1,609	2,012	2,189	177	2,189	-	-	-	2,189
2600 - Unemployment Tax	518	403	289	305	16	305	-	-	-	305
3310 - Repairs & Maint. - Vehicles	35,000	29,998	35,000	35,000	-	35,000	-	-	-	35,000
3320 - Maint. Service Contracts	13,500	5,676	13,500	13,500	-	13,500	-	-	-	13,500
5210 - Postal Services	700	757	700	900	200	900	-	-	-	900
5230 - Telephone	25,000	36,633	27,000	27,000	-	27,000	-	-	-	27,000
5307 - VACORP Disability Insurance	575	-	575	575	-	575	-	-	-	575
5540 - Conferences/Education	18,000	32,070	25,000	35,000	10,000	35,000	-	-	-	35,000
5699 - Contribution - Crim. Just. Acad.	22,000	23,684	37,000	43,500	6,500	43,500	-	-	-	43,500
5810 - Dues & Memberships	2,800	3,011	3,000	5,000	2,000	5,000	-	-	-	5,000
5850 - Drug Enforcement	10,000	33,172	10,000	10,000	-	10,000	-	-	-	10,000
6001 - Office Supplies	8,000	11,296	8,000	8,000	-	8,000	-	-	-	8,000
6008 - Vehicle Fuel	80,000	100,024	82,000	85,000	3,000	85,000	-	-	-	85,000
6009 - Vehicle Supplies	8,000	9,186	8,000	8,000	-	8,000	-	-	-	8,000
6010 - Police Supplies	24,000	160,996	27,000	27,000	-	27,000	-	-	-	27,000
6011 - Uniforms	16,000	24,804	18,000	20,000	2,000	20,000	-	-	-	20,000
6012 - Books & Subscriptions	2,500	2,400	2,500	2,500	-	2,500	-	-	-	2,500
6014 - Other Operating Supplies	10,000	26,197	16,000	17,000	1,000	17,000	-	-	-	17,000
8203 - Communications Equipment	22,000	36,933	30,000	30,000	-	30,000	-	-	-	30,000
8205 - Motor Vehicles	100,000	211,044	110,000	120,000	10,000	120,000	-	-	-	120,000
8207 - Computer Equipment	95,000	183,973	140,000	155,000	15,000	155,000	-	-	-	155,000
Supplemental Appropriations	569,912									
Total - Sheriff (Law Enforcement)	3,775,349	3,746,280	3,339,299	3,775,557	436,258	2,707,600	1,067,958	-	-	3,775,557
31400 - DCJS Grant										
1100 - Salaries and Wages - Regular	-			-	-	-	-	-	-	-
2100 - FICA	-			-	-	-	-	-	-	-
2600 - Unemployment Insurance	-			-	-	-	-	-	-	-
Total DCJS Grant	-	-	-	-	-	-	-	-	-	-

Lancaster County, Virginia
FY 26 ADOPTED Budget
Public Safety

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Fed Funds	Other Funds	Adopted FY 26
31710 - School Resource Officer										
1100 - Salary	118,042	130,711	128,831	141,268	12,437	75,565	65,703	-	-	141,268
2100 - FICA	9,029	9,907	9,855	10,806	951	5,781	5,025	-	-	10,806
2210 - VRS	17,683	18,242	17,147	18,803	1,656	17,403	1,399	-	-	18,803
2300 - Health Ins.	19,284	17,948	19,912	21,904	1,992	21,904	-	-	-	21,904
2400 - Life Ins	1,698	1,632	1,843	2,077	234	1,893	184	-	-	2,077
2600 - Unemployment Tax	28	16	16	16	-	16	-	-	-	16
Supplemental Appropriations	2,361		-							
Total - School Resource Officer	168,125	178,456	177,604	194,873	17,269	122,562	72,312	-	-	194,873
31719 - DMV Speed Grant										
1200 - Overtime		697								
2100 - FICA		53								
2600 - Unemployment		0.35								
Total - DMV Speed Grant		750								
31720 - DMV Seat Belt Grant										
1200 - Overtime										
2100 - FICA										
Total - DMV Seat Belt Grant		-								
32200 - Volunteer Fire Departments										
5641 - Fire Programs	34,956	39,140	34,956	34,956	-		34,956	-	-	34,956
5699 - Contribution to Fire Departments	341,775	341,772	375,951	413,546	37,595	413,546	-	-	-	413,546
Total - Volunteer Fire Departments	376,731	380,912	410,907	448,502	37,595	413,546	34,956	-	-	448,502
32300 - Volunteer Rescue Services										
3401 - Mileage Reimbursement to Rescue	50,000	11,558	50,000	50,000	-	50,000	-	-	-	50,000
5642 - Contribution "Four for Life Grant"	14,500	14,251	14,500	14,500	-		14,500	-	-	14,500
5643 - PEMS Council	1,751	1,751	1,721	1,730	9	1,730	-	-	-	1,730
5645 - Contribution to Med-Flight I	-	-	-	-	-	-	-	-	-	-
5699 - Contributions to Rescue Squads	115,500	115,500	115,500	173,250	57,750	173,250	-	-	-	173,250
Total - Rescue Squads	181,751	143,060	181,721	239,480	57,759	224,980	14,500	-	-	239,480

Lancaster County, Virginia
FY 26 ADOPTED Budget
Public Safety

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Fed Funds	Other Funds	Adopted FY 26
32301 - Paid Rescue Services										
1100 - Salary	870,217	847,918	1,010,176	1,108,759	98,583	1,108,759	-	-	-	1,108,759
1200 - Overtime	100,000	256,183	100,000	100,000	-	100,000	-	-	-	100,000
1300 - Part-Time Salaries	220,000	268,144	262,000	262,000	-	262,000	-	-	-	262,000
2100 - FICA	91,052	103,485	105,515	112,513	6,998	112,513	-	-	-	112,513
2210 - VRS	130,358	114,946	135,400	147,576	12,176	147,576	-	-	-	147,576
2300 - Health Ins.	134,988	97,735	169,252	153,328	(15,924)	153,328	-	-	-	153,328
2400 - Life Ins	11,661	10,282	13,631	14,857	1,226	14,857	-	-	-	14,857
2500 - Disability Insurance	2,986	2,451	3,705	3,418	(287)	3,418	-	-	-	3,418
2600 - Unemployment Tax	474	256	407	407	-	407	-	-	-	407
3165 - EMS Reporting Software	14,500	7,249	14,500	15,000	500	15,000	-	-	-	15,000
3199 - Other Professional Services	17,500	8,977	2,500	2,500	-	2,500	-	-	-	2,500
3311 - Repairs & Maintenance Vehicles	10,000	22,508	15,000	17,000	2,000	17,000	-	-	-	17,000
3320 - Maintenance Service Contracts	10,000	5,951	10,000	10,000	-	10,000	-	-	-	10,000
3600 - Advertising	500	258	500	500	-	500	-	-	-	500
5230 - Telecommunications	7,000	8,440	7,000	7,000	-	7,000	-	-	-	7,000
5420 - Leases on Building	25,200	25,200	25,200	25,200	-	25,200	-	-	-	25,200
5510 - Mileage	1,500	379	1,500	1,500	-	1,500	-	-	-	1,500
5540 - Conferences & Education	6,000	3,525	6,000	20,000	14,000	20,000	-	-	-	20,000
5810 - Dues & Memberships	1,000	334	1,000	1,000	-	1,000	-	-	-	1,000
6001 - Office Supplies	3,500	2,399	3,500	3,500	-	3,500	-	-	-	3,500
6004 - Medical Supplies	25,000	22,991	30,000	50,000	20,000	50,000	-	-	-	50,000
6005 - Laundry, Housekeeping, Janitorial	2,000	1,820	2,000	2,500	500	2,500	-	-	-	2,500
6011 - Uniforms	7,000	7,054	7,000	8,000	1,000	8,000	-	-	-	8,000
6013 - Training Supplies	4,000	2,770	4,000	5,000	1,000	5,000	-	-	-	5,000
6014 - Other Operation Supplies		1,403		-	-	-	-	-	-	-
7010 - NNESSRB Payment for services	21,000	18,561	21,000	21,000	-	21,000	-	-	-	21,000
8207 - Vehicle Equipment & Supplies	9,000	2,770	9,000	9,000	-	9,000	-	-	-	9,000
Supplemental Appropriations	127,272		-							
Total - Paid Rescue Services	1,853,708	1,843,990	1,959,787	2,101,559	141,773	2,101,559	-	-	-	2,101,559
			-							
32302 - RSAF-12/12 Grant										
6014 - Other Operating Supplies	-	602	-	-	-	-	-	-	-	-
6011 - Uniforms	-		-	-	-	-	-	-	-	-
			-							
Total - RSAF-12/12 Grant	-	602	-	-	-	-	-	-	-	-
			-							
			-							
32304 - LEMPG Grant										
5540 - Convention/Education	5,000	5,988	5,000	5,000	-	5,000	-	-	-	5,000

Lancaster County, Virginia
FY 26 ADOPTED Budget
Public Safety

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Fed Funds	Other Funds	Adopted FY 26
6001 - Office Supplies		105								
6014 - Other Operating Supplies	2,500	2,181	2,500	2,500	-	2,500				2,500
					-					
Total - LEMPG Grant	7,500	8,274	7,500	7,500	-	7,500	-	-	-	7,500
			-		-					
			-		-					
32307 - RCCF Grant					-					
6014 - Other Operating Supplies			-	-	-	-				-
6016 - CERT					-					
					-					
Total - RCCF Grant	-	-	-	-	-	-	-	-	-	-
32308 - Grace Episcopal Grant										
5540 - Conference & Education										
Total - Grace Episcopal Grant		-								
32310 - Public Safety Radio			-							
3320 - Maintenance Service Contracts	45,000	44,911	50,000	50,000	-	50,000	-	-	-	50,000
5110 - Electrical Service	12,000	6,557	12,000	12,000	-	12,000	-	-	-	12,000
5411 - Lease of Land	1	-	1	1	-	1	-	-	-	1
5412 - Lease of Towers	16,200	43,425	16,200	115,000	98,800	115,000	-	-	-	115,000
6008 - Fuel	750	248	750	750	-	750	-	-	-	750
6011 - Uniforms		-								
6013 - Training Supplies		-								
8203 - Communication Equipment	85,000	11,712	70,000	70,000	-	70,000	-	-	-	70,000
			-							
Total - Public Safety Radio	158,951	106,853	148,951	247,751	98,800	247,751	-	-	-	247,751
			-							
32402 - Department of Forestry			-							-
			-							
5644 - Contribution - Dept. of Forestry	4,000	3,975	4,000	4,000	-	4,000	-	-	-	4,000
			-							
Total - Department of Forestry	4,000	3,975	4,000	4,000	-	4,000	-	-	-	4,000
			-							
32403 - Local Emergency Services			-							
			-							
3199 - Other Professional Services	23,000	16,592	23,000	23,000	-	23,000	-	-	-	23,000
3600 - Advertising	2,000	-	2,000	2,000	-	2,000	-	-	-	2,000
5230 - Telecommunications	11,000	5,144	11,000	11,000	-	11,000	-	-	-	11,000

Lancaster County, Virginia

FY 26 ADOPTED Budget

Public Safety

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Fed Funds	Other Funds	Adopted FY 26
5540- Convention and Education	-	-	-	-	-	-	-	-	-	-
5899 - Disaster Recovery	-	-	-	-	-	-	-	-	-	-
6014 - Other Operating Supplies	500	47	500	500	-	500	-	-	-	500
6016 - CERT	-	-	8,600	8,600	-	8,600	-	-	-	8,600
6017 - Volunteer Programs	4,000	2,838	2,000	2,000	-	2,000	-	-	-	2,000
6018 - Hazmat and Fire Investigations	2,000	-	2,000	2,000	-	2,000	-	-	-	2,000
6019 - Public Access AEDs	1,000	1,870	2,000	2,000	-	2,000	-	-	-	2,000
Total - Local Emergency Services	43,500	26,490	51,100	51,100	-	51,100	-	-	-	51,100
			-	-						
			-	-						
			-	-						
33100 - Sheriff (Correction and Detention)			-	-						
1100 - Salary	720,338	725,662	768,734	806,413	37,679	102,532	703,880	-	-	806,413
1200 - Overtime	-	-	-	-	-	-	-	-	-	-
1300 - P/T Salaries and wages-Regular	-	17,252	-	-	-	-	-	-	-	-
2100 - FICA	55,105	56,342	58,809	61,692	2,883	7,845	53,847	-	-	61,692
2210 - VRS	107,907	108,329	102,318	107,334	5,016	92,341	14,993	-	-	107,334
2300 - Health Ins.	96,420	82,539	89,604	109,520	19,916	109,520	-	-	-	109,520
2400 - Life Ins.	9,653	9,690	9,625	10,806	1,181	8,835	1,971	-	-	10,806
2500 - Disability Insurance	199	204	217	446	229	446	-	-	-	446
2600 - Unemployment Tax	177	112	104	104	-	104	-	-	-	104
3110 - Inmate Medical Services	70,000	76,555	70,000	70,000	-	70,000	-	-	-	70,000
3310 - Repairs & Maint. (County)	70,000	75,443	80,000	80,000	-	80,000	-	-	-	80,000
3320 - Maint. Service Contracts	3,000	2,175	3,000	3,000	-	3,000	-	-	-	3,000
5110 - Electrical Services	45,000	54,320	45,000	45,000	-	45,000	-	-	-	45,000
5130 - Water Services	7,500	8,386	7,500	7,500	-	7,500	-	-	-	7,500
6001 - Office Supplies	2,500	925	2,500	2,500	-	2,500	-	-	-	2,500
6002 - Food Service Supplies	103,000	130,001	110,000	110,000	-	110,000	-	-	-	110,000
6004 - Medical Supplies	10,000	4,843	10,000	10,000	-	10,000	-	-	-	10,000
6005 - Laundry/Janitorial Supplies	7,000	9,279	7,000	7,000	-	7,000	-	-	-	7,000
6006 - Linen Supplies	1,400	1,625	1,400	1,400	-	1,400	-	-	-	1,400
6011 - Inmate Wearing Apparel	2,000	853	2,000	2,000	-	2,000	-	-	-	2,000
6014 - Inmate Personal Supplies	1,400	1,048	1,400	1,400	-	1,400	-	-	-	1,400
8207 - Live Scan (EDP Equipment)	-	-	-	-	-	-	-	-	-	-
Supplemental Appropriations	54,765	-	-	-	-	-	-	-	-	-
Total - Sheriff (Correction and Detention)	1,367,364	1,365,584	1,369,212	1,436,114	66,902	661,424	774,690	-	-	1,436,114
			-	-						
33203 - Juvenile Probation & Detention			-	-						
			-	-						

Lancaster County, Virginia

FY 26 ADOPTED Budget

Public Safety

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Fed Funds	Other Funds	Adopted FY 26
3199 - Other Professional Services	500	310	500	500	-	500	-	-	-	500
5230 - Telephone	700	569	700	700	-	700	-	-	-	700
5645 - Contribution - Juv. Deten. Center	41,042	41,040	24,082	31,919	7,837	31,919	-	-	-	31,919
5698 - VJCCCA (RAOY)	10,169	10,169	10,779	11,426	647	11,426	-	-	-	11,426
5699 - Contribution to Ct. Service Unit	6,000	4,083	6,000	6,000	-	6,000	-	-	-	6,000
8202 - Furniture and Fixtures	200	165	200	200	-	200	-	-	-	200
6014 - Other Operating Supplies	200	174	200	200	-	200	-	-	-	200
	2,362		-							
Total - Juvenile Probation & Detention	61,173	56,510	42,461	50,945	8,484	50,945	-	-	-	50,945

34100 - Building Inspection

1100 - Salary	194,984	149,430	225,871	175,039	(50,832)	175,039	-	-	-	175,039
2100 - FICA	14,915	11,177	17,279	13,391	(3,888)	13,391	-	-	-	13,391
2210 - VRS	29,209	21,173	31,065	23,298	(7,767)	23,298	-	-	-	23,298
2300 - Health Ins.	28,926	19,467	29,868	21,904	(7,964)	21,904	-	-	-	21,904
2400 - Life Ins.	2,613	1,894	3,027	2,346	(681)	2,346	-	-	-	2,346
2500 - Disability Insurance	1,030	495	732	449	(283)	449	-	-	-	449
2600 - Unemployment Tax	40	30	24	16	(8)	16	-	-	-	16
3311 - Vehicle Repairs & Maintenance	2,500	576	2,500	2,500	-	2,500	-	-	-	2,500
5210 - Postal Services	500	13	500	500	-	500	-	-	-	500
5230 - Telephone	1,700	2,044	1,700	1,700	-	1,700	-	-	-	1,700
5307 - Public Official Liability Insurance										
5510 - Mileage	500	504	500	500	-	500	-	-	-	500
5540 - Conference/Education	8,000	2,165	8,000	8,000	-	8,000	-	-	-	8,000
5810 - Dues/Memberships	400	10	400	400	-	400	-	-	-	400
6001 - Office Supplies	800	2,403	800	800	-	800	-	-	-	800
6011 - Uniforms	1,020		1,020	1,020	-	1,020	-	-	-	1,020
6012 - Books/Subscriptions	3,000	1,871	3,000	3,000	-	3,000	-	-	-	3,000
8207 - EDP Equipment	4,300	17,400	4,300	4,300	-	4,300	-	-	-	4,300
Supplemental Appropriations	3,900									
Total - Building Inspections	298,337	230,650	330,585	259,161	(71,425)	259,161	-	-	-	259,161

35100 - Animal Control

1100 - Salary	135,461	159,379	128,894	171,334	42,440	171,334	-	-	-	171,334
1300 - Part-Time Salaries	35,000	3,124	37,450	7,600	(29,850)	7,600				7,600
2100 - FICA	9,998	11,989	12,725	13,688	963	13,688	-	-	-	13,688
2210 - VRS	17,691	23,502	22,140	22,804	664	22,804	-	-	-	22,804
2300 - Health Ins.	19,284	26,823	29,868	32,856	2,988	32,856	-	-	-	32,856

Lancaster County, Virginia
FY 26 ADOPTED Budget
Public Safety

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Fed Funds	Other Funds	Adopted FY 26
2400 - Life Ins.	1,583	2,102	2,229	2,296	67	2,296	-	-	-	2,296
2500 - Disability Insuranc		182		204		204				204
2600 - Unemployment Tax	42	30	24	32	8	32	-	-	-	32
3310 - Repairs/Maintenance	7,000	1,208	7,000	7,000	-	7,000	-	-	-	7,000
3311 - Vehicle Repair	8,000	3,258	8,000	8,000	-	8,000	-	-	-	8,000
5230 - Telephone	1,100	1,543	1,100	1,300	200	1,300	-	-	-	1,300
5510 - Mileage		270	300	500	200	500				500
5540 - Conferences/Education	1,000	-	1,000	1,000	-	1,000	-	-	-	1,000
5699 - VDOT Sterilization Fund	448		448	448	-	448		-	-	448
6001 - Office Supplies		59	50	100	50	100				100
6003 - Animal Food Supplies	1,200	2,055	1,200	1,500	300	1,500	-	-	-	1,500
6005 - Janitorial Supplies	1,000	1,212	1,000	1,200	200	1,200	-	-	-	1,200
6009 - Vehicle Supplies	100	10	100	300	200	300	-	-	-	300
6011 - Uniforms	500	275	500	700	200	700	-	-	-	700
6014 - Other Operating Supplies	7,000	7,856	7,000	7,000	-	7,000	-	-	-	7,000
Supplemental Appropriations										
Total - Animal Control	246,407	244,876	261,030	279,864	18,631	279,864	-	-	-	279,864
35300 - Medical Examiner										
3110 - Medical Services - Coroner	200	200	200	200	-	200	-	-	-	200
3120 - Unclaimed Remains	-	-	-							
Total - Medical Examiner	200	200	200	200	-	200	-	-	-	200
Total - Public Safety	8,543,094	8,336,712	8,284,356	9,096,606	812,049	7,132,191	1,964,416	-	-	9,096,606

Lancaster County, Virginia
FY 26 ADOPTED Budget
Public Works

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
42400 - Refuse Disposal										
1100 - Salary	84,910	85,902	92,671	95,451	2,780	95,451	-	-	-	95,451
1300 - Part-Time Salaries	189,879	218,056	203,361	209,462	6,101	209,462	-	-	-	209,462
2100 - FICA	21,022	23,185	22,647	23,327	680	23,327	-	-	-	23,327
2210 - VRS	12,720	12,868	12,335	12,705	370	12,705	-	-	-	12,705
2300 - Health Ins.	19,284	9,753	19,912	21,904	1,992	21,904	-	-	-	21,904
2400 - Life Ins.	1,138	1,151	1,242	1,279	37	1,279	-	-	-	1,279
2500 - Disability Insurance	275	278	300	309	9	309	-	-	-	309
2600 - Unemployment Tax	135	122	80	80	-	80	-	-	-	80
3160 - Recycling Services	10,250	4,550	10,250	5,000	(5,250)	5,000	-	-	-	5,000
3310 - Repairs and Maintenance		395								
3320 - Maint. Svc. Contracts	715,000	741,678	715,000	790,000	75,000	790,000	-	-	-	790,000
3321 - Brush/Waste Wood Removal	209,400	210,045	209,400	260,000	50,600	260,000	-	-	-	260,000
5110 - Electrical Service	130	159	130	130	-	130	-	-	-	130
5230 - Telephone	1,900	2,348	1,900	1,900	-	1,900	-	-	-	1,900
6001 - Office Supplies		23			-	-	-	-	-	-
6007 - Repair & Maint. Supplies	32,000	31,359	32,000	15,500	(16,500)	15,500	-	-	-	15,500
6011 - Uniform	2,000	792	2,000	2,000	-	2,000	-	-	-	2,000
8205 - Motor Vehicles - fuel/repairs	5,300	2,782	5,300	5,300	-	5,300	-	-	-	5,300
Supplemental Appropriations	17,496									
Total - Refuse Disposal	1,322,839	1,345,443	1,328,526	1,444,345	115,818	1,444,345	-	-	-	1,444,345
43200 - General Properties										
1100 - Salary - Maintenance	86,520	47,063	90,772	52,295	(38,477)	52,295	-	-	-	52,295
1300 - Part-Time Salaries	16,000	5,219	16,000	16,000	-	16,000	-	-	-	16,000
2100 - FICA	7,843	4,027	8,168	5,225	(2,943)	5,225	-	-	-	5,225
2210 - VRS	12,961	7,050	12,082	6,960	(5,122)	6,960	-	-	-	6,960
2300 - Health Ins.	19,284	8,974	19,912	10,952	(8,960)	10,952	-	-	-	10,952
2400 - Life Ins.	1,159	631	1,216	701	(515)	701	-	-	-	701
2600 - Unemployment Tax	41	15	24	16	(8)	16	-	-	-	16
3310 - Repairs & Maint.	80,000	100,293	80,000	100,000	20,000	100,000	-	-	-	100,000
3311 - Vehicle Repair & Maint.	5,000	463	5,000	500	(4,500)	500	-	-	-	500
3320 - Maint. Svc. Contracts	30,000	8,234	30,000	8,500	(21,500)	8,500	-	-	-	8,500
3600 - Advertising		340								
5110 - Electrical Services	72,000	83,846	72,000	84,000	12,000	84,000	-	-	-	84,000
5120 - Heating Services	10,500	9,369	10,500	9,500	(1,000)	9,500	-	-	-	9,500
5130 - Water Services	6,000	8,555	6,000	8,500	2,500	8,500	-	-	-	8,500

Lancaster County, Virginia

FY 26 ADOPTED Budget

Public Works

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
5230 - Telephone	400	684	400	700	300	700	-	-	-	700
5305 - Motor Veh. Ins.	27,000	26,546	27,000	27,000	-	27,000	-	-	-	27,000
5308 - Insurance - Multi-Peril	27,000	32,659	27,000	32,700	5,700	32,700	-	-	-	32,700
5420 - Lease on Public Ramp	2,400	4,800	2,400	5,000	2,600	5,000	-	-	-	5,000
6001 - Office Supplies	100	45	100	100	-	100	-	-	-	100
6005 - Janitorial Supplies	20,000	22,215	20,000	22,000	2,000	22,000	-	-	-	22,000
6007 - Repair & Maintenance Supplies	1,000	1,992	1,000	2,000	1,000	2,000	-	-	-	2,000
6009 - Vehicle Supplies	1,000	105	1,000	100	(900)	100	-	-	-	100
6011 - Uniforms	500	115	500	100	(400)	100	-	-	-	100
6014 - Other Operating Supplies	600	592	600	600	-	600	-	-	-	600
8205 - Motor Vehicles and Equipment										
Supplemental Appropriations	1,730									
Total - General Properties	429,038	373,833	431,674	393,449	(38,224)	393,449	-	-	-	393,449
Total - Public Works	1,751,877	1,719,276	1,760,200	1,837,794	77,592	1,837,794	-	-	-	1,837,794

Lancaster County, Virginia
FY 26 ADOPTED Budget
Health and Welfare

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
51200 - Local Health Department										
5699 - Contribution to Health Dept	232,758	232,758	249,051	261,504	12,453	261,504	-	-	-	261,504
Total - Local Health Department	232,758	232,758	249,051	261,504	12,453	261,504	-	-	-	261,504
51400 - Free Health Clinic										
5699 - Contribution to Free Health C	135,713	135,713	135,713	176,988	41,275	176,988	-	-	-	176,988
Total - Free Health Clinic	135,713	135,713	135,713	176,988	41,275	176,988	-	-	-	176,988
52500 - Community Services Board										
5620 - Contribution to CSB	50,321	50,321	57,857	64,082	6,225	64,082	-	-	-	64,082
Total - Community Services Board	50,321	50,321	57,857	64,082	6,225	64,082	-	-	-	64,082
53230 - Bay Aging										
5697 - Contrib. - Bay Aging	16,235	16,235	16,720	17,222	502	17,222	-	-	-	17,222
5699 - Bay Transit	65,576	65,576	67,543	69,570	2,027	69,570	-	-	-	69,570
Total - Bay Aging	81,811	81,811	84,263	86,792	2,529	86,792	-	-	-	86,792
53502 - Legal Aid Works										
formerly Rappahannock Legal Services										
5699 - Contribution LAW	5,600	5,600	5,600	5,600	-	5,600	-	-	-	5,600
Total - Legal Aid Works	5,600	5,600	5,600	5,600	-	5,600	-	-	-	5,600
53503 - The Haven Crisis Shelter										
5699 - Contribution to The Haven	4,400	4,400	4,400	4,840	440	4,840	-	-	-	4,840
Total - The Haven	4,400	4,400	4,400	4,840	440	4,840	-	-	-	4,840

Lancaster County, Virginia
FY 26 ADOPTED Budget
Health and Welfare

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
53504 - Comprehensive Services Act										
5601 - Administrative Services	-									
5699 - Contribution CSA	800,000	680,938	700,000	700,000	-	700,000		-	-	700,000
Supplemental Appropriations										
Total - CSA	800,000	680,938	700,000	700,000	-	700,000	-	-	-	700,000
53505 - Social Services										
5699 - Dept of Social Services (See Separate Budget for S.S.)	3,561,624	1,724,276	4,202,690	4,360,095	157,405	1,137,677	1,218,350	2,004,069	-	4,360,095
Total - Social Services	3,561,624	1,724,276	4,202,690	4,360,095	157,405	1,137,677	1,218,350	2,004,069	-	4,360,095
53508 - Boys and Girls Club of America										
5699 - Contribution B&GCA	45,000	71,634	45,000	50,000	5,000	50,000	-	-	-	50,000
Total - Contribution B&GCA	45,000	71,634	45,000	50,000	5,000	50,000	-	-	-	50,000
53510 - Healthy Harvest Food Bank										
5699 - Contribution Healthy Harvest	10,000	10,000	10,000	10,000	-	10,000	-	-	-	10,000
Total - Northern Neck Food Bank	10,000	10,000	10,000	10,000	-	10,000	-	-	-	10,000
Total - Health and Welfare	4,927,227	2,997,452	5,494,574	5,719,901	225,327	2,497,483	1,218,350	2,004,069	-	5,719,901

Lancaster County, Virginia
FY 26 ADOPTED Budget
Education

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
68000 - Rappahannock Community College										
5699 - Contribution to RCC	7,761	7,761	7,994	7,994	-	7,994	-	-	-	7,994
Total - Rappahannock Community College	7,761	7,761	7,994	7,994	-	7,994	-	-	-	7,994
Total - Education	7,761	7,761	7,994	7,994	-	7,994	-	-	-	7,994

Lancaster County, Virginia
FY 26 ADOPTED Budget
Recreation and Culture

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
71110 - Recreation (YMCA)										
5699 - Contribution to YMCA	50,000	49,992	50,000	50,000	-	50,000	-	-	-	50,000
Total - YMCA	50,000	49,992	50,000	50,000	-	50,000	-	-	-	50,000
72200 - Museums										
5110 - Electrical Services	2,000	2,157	2,000	2,100	100	2,100	-	-	-	2,100
5699 - Contribution to MBWM&L	3,000	3,000	4,500	5,000	500	5,000	-	-	-	5,000
Supplemental Appropriations										
Total - Museums	5,000	5,157	6,500	7,100	600	7,100	-	-	-	7,100
73200 - Community Library										
5699 - Contribution to Community Library	132,995	132,995	132,995	136,985	3,990	136,985	-	-	-	136,985
Total - Community Library	132,995	132,995	132,995	136,985	3,990	136,985	-	-	-	136,985
73300 - Youth Club of Lancaster County										
5699 - Contribution to Youth Club of Lancaster	15,000	15,000	15,000	20,000	5,000	20,000				20,000
Total - Youth Club of Lancaster County	15,000	15,000	15,000	20,000	5,000	20,000	-	-	-	20,000
Total - Recreation and Cultural Activities	202,995	203,144	204,495	214,085	9,590	214,085	-	-	-	214,085

Lancaster County, Virginia
FY 26 ADOPTED Budget
Community Development

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
81500 - Economic Development										
3199 - Other Professional Services	60,000	60,000								
Total - Economic Development	60,000	60,000	-	-						
81505 - Rappahannock River Basin Commission										
5699 - Donation to River Basin Commission	1,000	1,000	1,000	1,000	-	1,000	-	-	-	1,000
Total - River Basin Commission	1,000	1,000	1,000	1,000	-	1,000	-	-	-	1,000
81601 - Land Use Administration										
1100 - Salaries	288,701	301,311	325,693	341,179	15,486	341,179	-	-	-	341,179
1300 - P/T Salaries and Wages - Regular										
2100 - FICA	22,086	22,920	24,916	26,100	1,184	26,100	-	-	-	26,100
2210 - VRS	43,248	41,793	43,350	45,411	2,061	45,411	-	-	-	45,411
2300 - Health Ins.	48,210	40,928	49,780	43,808	(5,972)	43,808	-	-	-	43,808
2400 - Life Ins.	3,267	3,733	4,365	4,573	208	4,573	-	-	-	4,573
2500 - Disability Insurance	322	542	864	920	56	920	-	-	-	920
2600 - Unemployment Tax	52	70	38	38	-	38	-	-	-	38
3199 - Contracted Services	10,000	10,497	10,000	10,000	-	10,000	-	-	-	10,000
3600 - Advertising	4,000	8,007	4,000	4,000	-	4,000	-	-	-	4,000
5210 - Postal Services	1,500	506	2,000	2,000	-	2,000	-	-	-	2,000
5230 - Telephone	1,900	2,508	1,600	1,600	-	1,600	-	-	-	1,600
5510 - Mileage	1,600	1,029	1,400	1,400	-	1,400	-	-	-	1,400
5540 - Conferences/Education	1,000	1,705	1,500	3,710	2,210	3,710	-	-	-	3,710
6001 - Office Supplies	1,400	3,053	1,400	4,516	3,116	4,516	-	-	-	4,516
Supplemental Appropriations	15,774									
Total - Land Use Administration	443,060	438,600	470,905	489,254	18,348	489,254	-	-	-	489,254
81603 - Department of Housing										
1100 - Salary	59,854	60,552	65,325	67,285	1,960	28,437	34,848	-	4,000	67,285
1300 - Part-Time	6,000	-	-	-	-	-	-	-	-	-
2100 - FICA	5,039	4,574	4,997	5,147	150	5,147	-	-	-	5,147
2210 - VRS	8,966	9,071	8,695	8,956	261	8,956	-	-	-	8,956

Lancaster County, Virginia
FY 26 ADOPTED Budget
Community Development

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
2300 - Health Insurance	9,642	8,974	9,956	10,952	996	10,952				10,952
2400 - Life Ins.	802	811	875	902	27	902	-		-	902
2600 - Unemployment Tax	24	8	8	8	-	8	-		-	8
5230 - Telephone	750	963	750	750	-	750	-		-	750
5510 - Mileage	200	159	100	100	-	100	-		-	100
5540 - Conference & Education	100	-	200	200	-	200	-		-	200
6001 - Office Supplies	600	1,186	600	600	-	600	-		-	600
Supplemental Appropriations	1,197									
Total - Department of Housing	93,174	86,299	91,507	94,900	3,393	56,052	34,848	-	4,000	94,900

81605 - Planning District Commission

5693 - Northern Neck Tourism Commission	7,500	7,500	7,500	7,500	-	7,500	-	-	-	7,500
5697 - Environmental Planner	5,000	5,000	5,000	5,000	-	5,000	-	-	-	5,000
5699 - Contribution PDC	4,500	4,500	4,500	4,500	-	4,500	-	-	-	4,500
Total - PDC	17,000	17,000	17,000	17,000	-	17,000	-	-	-	17,000

81900 - Broadband Authority

3150 - Legal Services	25,000	1,568	25,000	12,500	(12,500)	12,500				12,500
3199 - Other Professional Services	50,000	29,847	50,000	25,000	(25,000)	25,000				25,000
3600 - Advertising	10,000	960	10,000	5,000	(5,000)	5,000				5,000
5510 - Mileage	5,000		5,000	2,500	(2,500)	2,500				2,500
5540 - Conference/Education	5,000		5,000	2,500	(2,500)	2,500				2,500
6001 - Office Supplies	100	329	100	50	(50)	50				50
8207 - EDP Equipment	1,700		1,700	850	(850)	850				850
8209 - EDP Software	3,500		3,500	1,750	(1,750)	1,750				1,750
					-					
Total - Broadband Authority	100,300	32,704	100,300	50,150	(50,150)	50,150	-	-	-	50,150

82400 - Soil and Water Conservation District

5699 - Contribution to SWCD	15,000	15,000	15,000	15,000	-	15,000	-	-	-	15,000
Total - Soil and Water Conservation District	15,000	15,000	15,000	15,000	-	15,000	-	-	-	15,000

Lancaster County, Virginia
FY 26 ADOPTED Budget
Community Development

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
82601 - Wetlands Board										
1803 - Compensation - Wetlands Board	9,000	7,400	9,000	9,000	-	9,000	-	-	-	9,000
2100 - FICA	690	566	690	690	(1)	690	-	-	-	690
2600 - Unemployment Tax	13	9	7	7	-	7	-	-	-	7
3600 - Advertising	2,500	2,157	2,500	2,500	-	2,500	-	-	-	2,500
5210 - Postal Services	2,130		2,130	2,130	-	2,130	-	-	-	2,130
5510 - Mileage	500	375	500	500	-	500	-	-	-	500
Total - Wetlands Board	14,833	10,508	14,827	14,827	(1)	14,827	-	-	-	14,827
82605 - Board of Zoning Appeals										
1803 - Compensation BZA	4,000	4,000	4,000	4,000	-	4,000	-	-	-	4,000
2100 - FICA	308	306	308	308	-	308	-	-	-	308
2600 - Unemployment Tax	8	4	5	5	-	5	-	-	-	5
Total - BZA	4,316	4,310	4,313	4,313	-	4,313	-	-	-	4,313
82606 - Planning Commission										
1803 - Compensation Planning Commission	17,600	10,600	17,600	17,600	-	17,600	-	-	-	17,600
2100 - FICA	1,345	812	1,345	1,345	0	1,345	-	-	-	1,345
2600 - Unemployment Tax	32	10	20	20	(0)	20	-	-	-	20
Total - Planning Commission	18,977	11,422	18,965	18,965	(0)	18,965	-	-	-	18,965
83900 - Extension Service										
5230 - Telephone	1,500	1,188	1,400	1,400	-	1,400	-	-	-	1,400
5540 - Conferences/Education	100	-	100	400	300	400	-	-	-	400
5699 - Contribution to Extension Service	57,900	48,262	62,382	62,740	358	62,740	-	-	-	62,740
5810 - Dues/Memberships	175	220	275	275	-	275	-	-	-	275
5847 - 4H Programs	150	121	150	500	350	500	-	-	-	500
6001 - Office Expense	175	152	175	200	25	200	-	-	-	200
Total - Extension Service	60,000	49,943	64,482	65,515	1,033	65,515	-	-	-	65,515

Lancaster County, Virginia
FY 26 ADOPTED Budget
Community Development

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
84100 - Virginia Rivers Realm Branding										
5699 - County Contribution	25,000	25,000	30,000	28,000	(2,000)	28,000	-	-	-	28,000
Total - Virginia Rivers Realm Branding	25,000	25,000	30,000	28,000	(2,000)	28,000	-	-	-	28,000
85100 - Bay Consortuim										
5699 - Contribution Workforce Development	2,732	2,732	2,688	2,715	27	2,715	-	-	-	2,715
Total - Bay Consortuim Workforce	2,732	2,732	2,688	2,715	27	2,715	-	-	-	2,715
Total - Community Development	795,392	694,518	830,986	801,639	(29,348)	762,791	34,848	-	4,000	801,639

Lancaster County, Virginia
FY 26 ADOPTED Budget
Non - Departmental

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
94100 - Landfill Closure										
3199 - Contracted Services	7,000	5,721	7,000	7,000	-	7,000	-	-	-	7,000
Total - Landfill Closure	7,000	5,721	7,000	7,000	-	7,000	-	-	-	7,000
94200 - Enhanced Emergency Telephone System										
3199 - Contracted Services	41,500	70,475	34,500	75,700	41,200	47,809	27,891	-	-	75,700
3310- Repair/Maint. Signs		-		-	-	-	-	-	-	-
3600 - Advertising	125	-	125	125	-	125	-	-	-	125
6001 - Office Supplies	300	238	300	300	-	300	-	-	-	300
6007 - Repair & Maintenance Supplies	5,500	4,535	5,500	5,500	-	5,500	-	-	-	5,500
Total - Enhanced Emergency Telephone	47,425	75,248	40,425	81,625	41,200	53,734	27,891	-	-	81,625
Total - Non-Departmental	54,425	80,970	47,425	88,625	41,200	60,734	27,891	-	-	88,625
93100 - Transfers Out										
0105 - VPA Fund	857,622	319,936	1,108,747	1,137,677						
0251 - School Fund	11,857,124	11,857,124	14,116,068	14,116,068						
0253 - Textbook Fund	98,491	-	120,424	120,424						
0254 - School Capital Resrv	-									
Total Transfers Out	12,813,237	12,177,060	15,345,239	15,374,169						

Lancaster County, Virginia
FY 26 ADOPTED Budget
Schools

	Approved FY24	Actual FY24	Adopted FY25	Adopted FY26	Change	Local Funds	State Funds*	Federal Funds	Other Funds	Check Total
Lancaster Public Schools - 251										
Instruction Category	12,401,545	11,802,763	14,512,028	14,706,194	194,166					
Attendance & Health	399,938	647,458	428,433	439,949	11,516					
Administration Category	800,112	579,275	906,907	1,007,892	100,985					
Transportation Category	1,398,262	1,376,977	1,611,949	1,644,001	32,052					
Operations Category	1,984,936	3,989,228	1,780,857	1,954,548	173,691					
Technology	484,584	600,075	488,427	491,516	3,089					
Debt Service	-	-	-	-	-					
Total - Schools 60000-9999	17,469,377	18,995,776	19,728,602	20,244,100	515,498					
School Cafeteria - 252										
School Cafeteria	518,893	633,549	557,331	574,958	17,627					
Total - School Cafeteria 65000-9999	518,893	633,549	557,331	574,958	17,627					
Textbooks - 253										
Textbooks	123,378	108,535	150,530	150,530	-					
Total Texbooks	123,378	108,535	150,530	150,530	-					
Grand Total Schools	18,111,648	19,737,860	20,436,463	20,969,588	533,125					

Lancaster County, Virginia
FY 26 ADOPTED Budget
Capital Improvements

	Approved FY24	Actual FY24	Adopted FY25	Requested FY 26	Change	Local Funds	State Funds	Federal Funds	Other Funds
94500 - School Capital Improvements									
0020 LMS-Replace HVAC		-			-				
0023 School Security Grant Matching Funds	62,500	-	62,500	62,500	-				
0025 Replace HVAC system at LMS	-	-	-	-	-				
0026 Voice over IP System all schools	-	-	-	-	-				
0028 School Bus Replacements	271,000	262,198	135,500	294,000	158,500				
0030 Replace Bus Garage Roof		-		-	-				
0033 Purchase & Renovate Library			-	-	-				
0034 School Improvement & Construction Study	-	-	-		-				
0035 Replace Air Handler 7 at LHS	-		-	-	-				
0036 New MS/HS School	24,000,000	5,001,851	35,025,000	35,025,000	-				
0037 - Middle School Renovation	-	2,997,244							
Total - School Capital Improvements	24,333,500	8,261,293	35,223,000	35,381,500	158,500				
94501 - County Capital Improvements									
0004 Courthouse Access Control System	-		30,820		(30,820)				
0011 Administration Building Repairs-				89,580	89,580				
0012 County Portable A/C Units-				10,918	10,918				
0014 EMS Quick Response Vehicle	80,000	77,320	120,000		(120,000)				
0018 EMS ECG Monitor and CPR Device Replacement-			-	240,000	240,000				
0019 Public Access and Use Sites	5,000,000	869,451	4,365,720	9,971,904	5,606,184				
0022 Replace Emergency Radio System & Equipment	1,000,000	1,645,572	-		-				
0023 Sheriff's Office Jail Griddle Replacement		148,165	16,715		(16,715)				
0024 Expansion of Kilmarnock Convenience Center		37,120			-				
0025 Social Services Building Repairs-			-	139,154	139,154				
0026 Nuttsville Convenience Center - Attendant Building Replacement		6,811			-				
0027 Sheriff's Office Jail Roof Replacement				180,000	180,000				
0028 Upgrade 911 Call Handling Equipment	-	25,600	11,000		(11,000)				
0029 Health Dept/Soc Services Furniture Replacement	-		75,000		(75,000)				
0030 Social Services Parking Lot Sealing/Striping			52,000		(52,000)				
0031 Commissioner of Revenue CAMRA Software Upgrade			85,000		(85,000)				
0032 BRIGHT System AS 400 Server Replacement	59,826	59,604	-		-				
0033 Sheriff's Office Tasers	45,498	46,207	-		-				
0034 Sheriff's Office Patrol Vehicle	42,000	38,000	45,000	58,886	13,886				
0035 EMS Ambulance to Serve Upper Lancaster Volu	60,000	60,960	-		-				
0036 Sheriff's Office HVAC Replacement	15,947	29,887	33,788	35,343	1,555				
0037 Sheriff's Office Patrol Vehicles Laptops	43,510	48,540	-		-				

Lancaster County, Virginia
FY 26 ADOPTED Budget
Capital Improvements

	Approved FY24	Actual FY24	Adopted FY25	Requested FY 26	Change	Local Funds	State Funds	Federal Funds	Other Funds
0038 Building Official Vehicle Replacement	-	55,821	42,000		(42,000)				
0040 Planning and Land Use Vehicle Replacement		55,483	42,000		(42,000)				
0041 Sheriff's Office Jail Camera Upgrade			78,945		(78,945)				
0042 Sheriff's Office Drone		24,104			-				
Total - County Capital Improvement	6,346,781	3,228,645	4,997,988	10,725,785	5,727,797				
Total Capital Improvement Projects	30,680,281	11,489,938	40,220,988	46,107,285	5,886,297				

Lancaster County, Virginia

FY 26 ADOPTED Budget

Debt Service

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
Debt Service Payments - Fund 100				-						
95200 - Short Term Debt Service										
9120 - Revenue Anticipation Note Interest		-			-	-				-
9210 - Revenue Anticipation Note Fees		-			-	-				-
Total Short Term Debt Service	-	-	-	-	-	-	-	-	-	-
95303 - School Energy Performance										
9110 - Retire Principal	185,000	185,000	190,000	200,000	10,000	200,000	-	-	-	200,000
9120 - Interest	25,723	25,723	15,933	5,438	(10,495)	5,438	-	-	-	5,438
9210 - Trust Fees	-	-	-	-	-	-				
Total Energy Performance Debt Service	210,723	210,723	205,933	205,438	(495)	205,438	-	-	-	205,438
95305-Lease Revenue Bonds Series 2022 (Truist Bank)										
9110 - Retire Principal	125,000	125,000	181,000	188,000	7,000	188,000				188,000
9120 - Interest	247,371	247,371	193,500	186,495	(7,005)	186,495				186,495
9210 - EDA Service Fee	7,990		6,250	6,024	(226)	6,024				6,024
Total Series 2022 Truist Bank	380,361	372,371	380,750	380,519	(231)	380,519	-	-	-	380,519
Purpose: Non-School Related Capital Improvement Items										
95308-USDA Greentown/Gaskins										
9110 - Retire Principal	3,664	3,664	3,715	3,766	51	3,766				3,766
9120 - Interest	2,096	2,096	2,045	1,994	(51)	1,994				1,994
Total USDA Greentown Gaskins	5,760	5,760	5,760	5,760	-	5,760	-	-	-	5,760
Purpose: Greentown Gaskins Sewage Treatment System										
95309-VPSA 2022 School Bond										
9110 - Retire Principal				-	-	-				-
9120 - Interest	3,605,603	3,605,603	2,936,690	2,936,690	-	2,936,690				2,936,690
Total VPSA 2022 School Bond	3,605,603	3,605,603	2,936,690	2,936,690	-	2,936,690	-	-	-	2,936,690
Purpose: New MiddleSchool/High School Complex										

Lancaster County, Virginia
FY 26 ADOPTED Budget
Debt Service

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
95310 - VRA 2020C Bond										
9110 - Retire Principal	895,000	895,000	945,000	180,000	(765,000)	180,000				180,000
9120 - Interest	111,597	111,597	64,447	35,619	(28,828)	35,619				35,619
Total VRA 2020C Bond	1,006,597	1,006,597	1,009,447	215,619	(793,828)	215,619	-	-	-	215,619
95311 - VPSA 2020 School Bond										
9110 - Retire Principal	245,000	245,000	255,000	270,000	15,000	270,000				270,000
9120 - Interest	377,446	377,446	364,821	351,565	(13,256)	351,565				351,565
Total VPSA 2020 School Bond	622,446	622,446	619,821	621,565	1,744	621,565	-	-	-	621,565
95312 - VRA 2025 New County Projects										
9120 - Interest				334,429	334,429	334,429				334,429
Total VRA 2025 New County Projects				334,429	334,429	334,429				334,429
Total Debt Service	5,831,490	5,823,500	5,158,401	4,700,020	(458,381)	4,365,591	-	-	-	4,700,020

Truist Bank

Non-School Related Capital Improvement Items

2024	380,361
2025	380,750
2026	380,519
2027	381,008
2028	380,178
2029	380,068
2030	380,639
2031	380,850
2032	380,701
2033	380,193
2034	380,326
2035	381,059
2036	380,352
2037	380,246
2038	380,700
2039	380,675
2040	380,171

VRA 2020C Bond

Refunded 2014A Bonds and Zions Bank Bond

2022	1,008,850
2023	1,006,313
2024	1,006,597
2025	1,009,447
2026	215,619
2027	216,138
2028	216,144
2029	220,509
Total	4,899,617

VPSA 2020 School Bond

Renovation of Middle School

2022	484178
2023	619440
2024	622446
2025	619821

VPFP 2010C Bond

School Energy Performance

2011	48,690
2012	219,642
2013	220,704
2014	220,144
2015	219,599
2016	218,769
2017	217,529
2018	215,854
2019	218,314
2020	220,254
2021	216,804
2022	218,398
2023	214,870
2024	210,723
2025	205,933
2026	205,438
Total	3,291,665

Lancaster County, Virginia

FY 26 ADOPTED Budget

Debt Service

		Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
2041	380,187		2026		621565						
2042	380,684		2027		622551						
2043	380,622		2028		622780						
Total	7,610,290		2029		622251						
			2030		620965						
			2031		623795						
VPSA 2022 School Bond			2032		620741						
New Middle School/High School Complex			2033		623729						
			2034		622833						
2024	3,605,603 (cap)		2035		621329						
2025	2,936,690		2036		623518						
2026	2,936,690		2037		619651						
2027	3,994,294		2038		620631						
2028	3,993,113		2039		621406						
2029	3,994,028		2040		621395						
2030	3,996,786		2041		620585						
2031	3,996,263		2042		623875						
2032	3,992,456		2043		621253						
2033	3,995,115		2044		623311						
2034	3,993,986		2045		620051						
2035	3,993,944		2046		621473						
2036	3,994,735		2047		622511						
2037	3,996,108		2048		623168						
2038	3,992,935		2049		623441						
2039	3,995,118		2050		623333						
2040	3,993,308		2051		622841						
2041	3,995,368		Total		16,028,414						
2042	3,995,875										
2043	3,993,270										
2044	3,996,439										
2045	3,993,295										
2046	3,993,586										
2047	3,991,934										
2048	3,992,959										
2049	3,996,156										
2050	3,996,148										
2051	3,992,680										
2052	3,995,249										
2053	3,993,349										
Total	113,721,873										

Lancaster County, Virginia
FY 26 ADOPTED Budget
Summary

	Approved FY24	Actual FY24	Adopted FY25	Requested FY26	Change	Local Funds	State Funds	Federal Funds	Other Funds	Adopted FY 26
Total - General Government	2,524,195	2,157,931	2,286,790	2,287,873	1,083	1,904,504	383,369	-	-	2,287,873
Total - Judicial Administration	1,091,453	1,046,538	1,087,356	1,137,004	49,648	419,090	665,416	52,498	-	1,137,004
Total - Public Safety	7,085,768	8,336,712	8,284,356	9,096,606	812,250	7,132,189	1,964,416	-	-	9,096,606
Total - Public Works	1,633,219	1,719,276	1,760,200	1,837,794	77,594	1,837,794	-	-	-	1,837,794
Total - Health and Welfare	4,267,626	2,997,452	5,494,574	5,719,901	225,327	2,497,482	1,218,350	2,004,069	-	5,719,901
Total - Education	7,761	7,761	7,994	7,994	-	7,994	-	-	-	7,994
Total - Recreation and Cultural Activities	202,995	203,144	204,495	214,085	9,590	214,085	-	-	-	214,085
Total - Community Development	826,913	694,518	830,986	801,639	(29,347)	762,791	34,848	-	4,000	801,639
Total - Non Departmental	54,425	80,970	47,425	88,625	41,200	60,734	27,891	-	-	88,625
Total - Schools 60000-9999	18,619,748	18,995,776	19,728,602	20,244,100	515,498	14,294,218	4,896,002	1,053,880	-	20,244,100
Total - School Cafeteria	527,552	633,549	557,331	574,958	17,627	14,728	11,430	548,800	-	574,958
Total - School Textbook Fund	104,961	108,535	123,378	150,530	27,152	120,424	30,106	-	-	150,530
Total - Debt Service	1,846,383	5,823,500	5,158,401	4,700,020	(458,381)	4,700,020	-	-	-	4,700,020
Total - Capital Improvement Projects	13,093,329	11,489,938	40,220,988	46,107,285	5,886,297	46,107,285	-	-	-	46,107,285
Grand Total	51,886,328	54,295,601	85,792,876	92,968,414	7,175,538	80,073,338	9,231,828	3,659,247	4,000	92,968,414