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GREENE COUNTY VIRGINIA
FY 2027
ADVERTISED BUDGET PLAN

Cathy Schafrik

County Administrator

***Budget Presentation to
the Board of Supervisors***

March 3, 2026

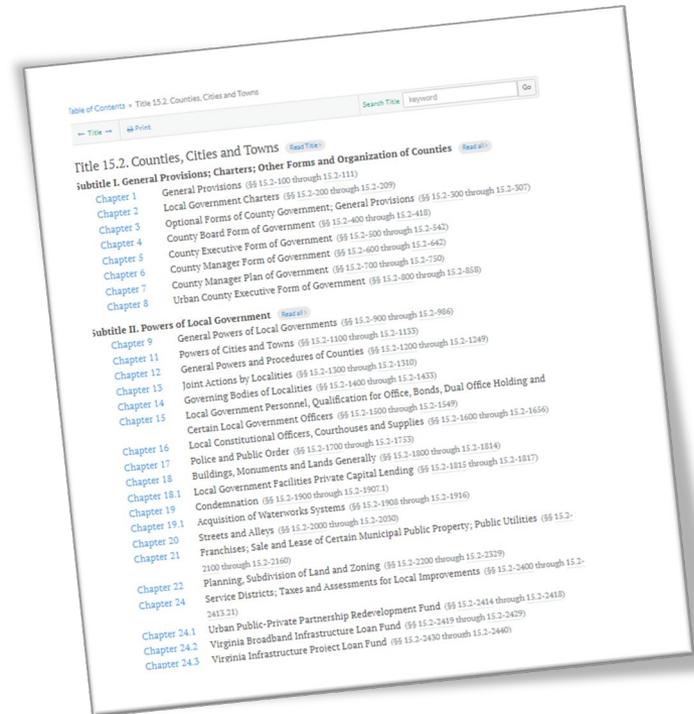


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Greene County, VA: State Obligations and The Budget

As required by the *Code of Virginia* (§ 15.2- 2503), the County Administrator must submit to the Board of County Supervisors a proposed budget, or fiscal plan, on or before April 1 of each year for the fiscal year beginning July 1.

A budget is balanced when projected total funds available equal total disbursements, including established reserves. All local governments in the Commonwealth of Virginia must adopt a balanced budget as a requirement of state law no later than by July 1.



[Code of Virginia - Title 15.2. Counties, Cities and Towns](#)

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Budget Challenge for Virginia Localities: “The Dillon Rule”



- The U.S. Constitution neither delegates nor reserves powers to local governments; there is no mention of them. Lacking constitutional status, local governments are at the legal mercy of the states. According to this rule, a political subdivision can exercise only those powers granted it specifically by the overseeing authority.
- The constitutional shift moved local governments to a status where their powers are derived. The Commonwealth of Virginia includes governance predicated on the “Dillon’s Rule.” It is based on an Iowa state court case where Judge John Forrest Dillon (1831-1914) ruled that municipalities could exercise only those powers that were expressly granted by the state or that could be reasonably considered to be indispensable to those declared purposes.
- Simply put, **Virginia counties are restricted by “The Dillon Rule” in making changes to their taxation and regulatory authority.**

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Benefits of Local Government

- Local governments provide essential services to communities, address local needs, and help build community infrastructure. **Local governments** in the U.S. are organized at the community level and usually have two basic functions:
 - (1) to meet needs and solve problems of a local nature** and
 - (2) to deliver such basic life amenity services** as water, sanitation, streets, fire, police, and citizen protection.
- The **delivery of services to their citizens is at the heart of local government functions**. This includes such routine services as drinking water and wastewater, refuse collection and solid waste management, fire protection and prevention, transportation and streets, recreation and leisure activities, cultural events and sports, education and public schools, and services for the disadvantaged.
- **Local governments** also **perform important regulatory functions**, the most important of which are powers over zoning and land-use policy, and also include noise control, smoking regulations, and building codes.

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Competing Budget Priorities + Limited Resources = Tough Decisions for Allocating Funds



Pick 2?

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Guiding Principles for Building FY 2027 Budget

GUIDING
principles

1. **One-time sources of funds** should only be used for one-time expenditures.
2. **Ongoing expenses** should be funded with ongoing revenues.
3. **Emergency needs** can be managed through a contingency fund rather than funded throughout all departments, with some flexibility for quick transfers as justified.
4. **Modified zero-based budgeting** was used. That is, the full request is examined, not just the increase over the amount budgeted in the prior fiscal year.



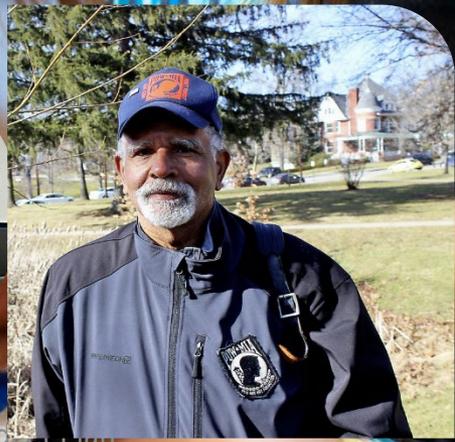
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Who we are: Array of Services (Local and Regional)



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Who We Serve



County Administrator Presentation of The FY 2027 Advertised Budget Plan

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What do taxpayers get from local government?

- Great schools
- Safe and healthy communities
 - Law enforcement
 - Emergency medical response
 - Enforcement of safe building standards
 - Enforcement of stormwater management
- Justice
- Recreational opportunities



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What Greene County is Aiming For: The Six Levels of Customer Service

1. UNBELIEVABLE

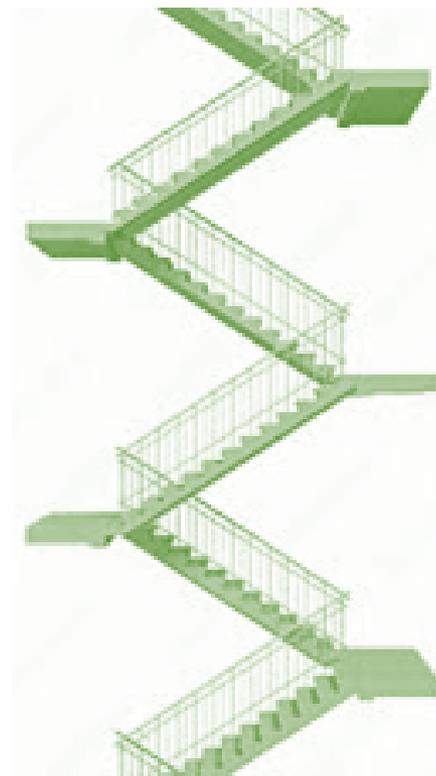
2. SURPRISING

3. DESIRED *

4. EXPECTED

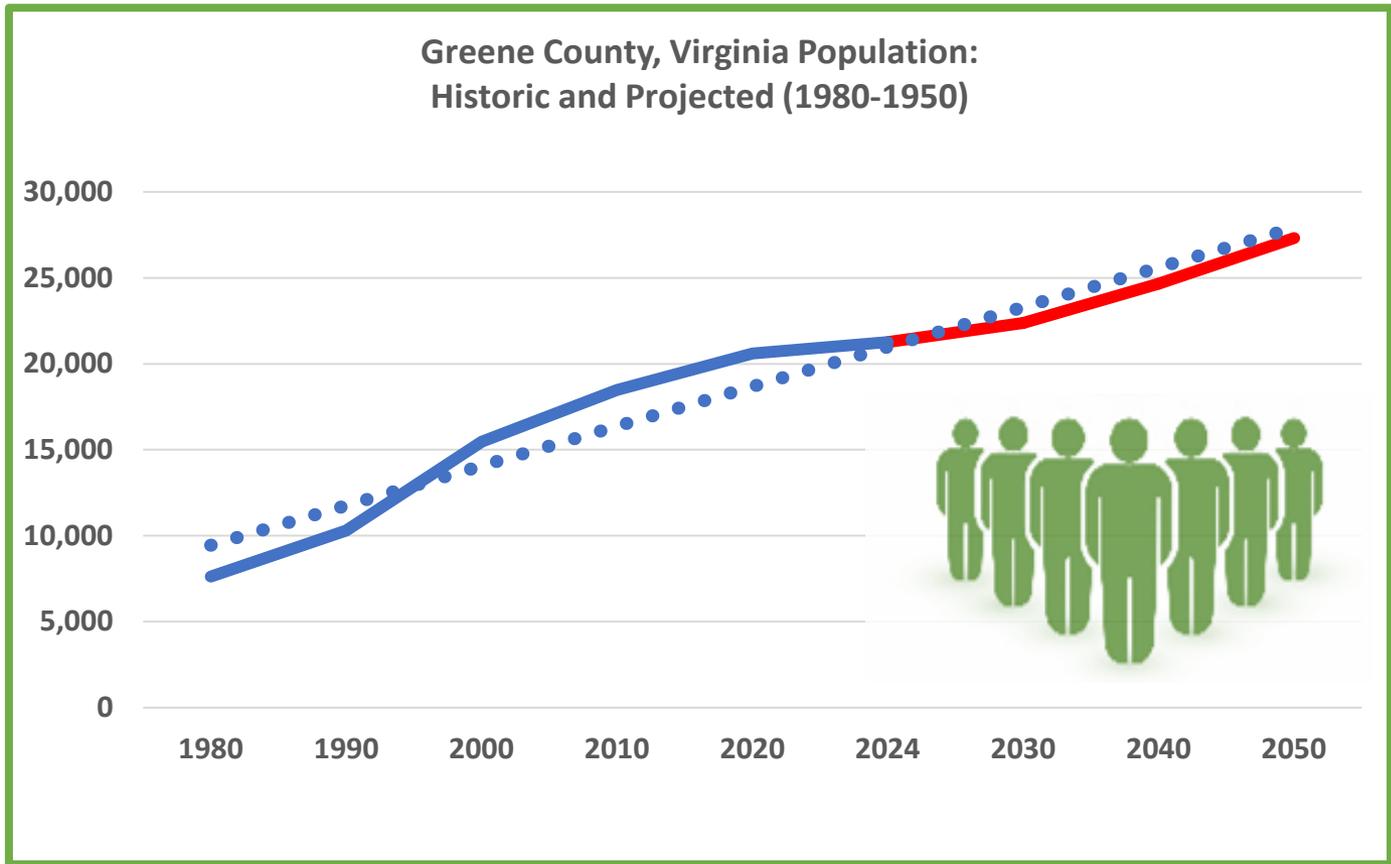
5. BASIC

6. CRIMINAL



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Where We're Headed: Just a Few More Neighbors



Source: <https://worldpopulationreview.com/us-counties/va/greene-county-population>
<https://public.tableau.com/app/profile/demographic.coopercenter/viz/shared/BR54H6P6H>

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Lots of Uncertainties Ahead



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Federal and State Devolution:

Pushing Down Control/Costs to Local Governments

- State support for Schools decreased
 - Increase in LCI calculation results in loss of approximately \$1.3 million in funding
 - County contributions recommended to increase by \$2.88 million
- CSA calculation change that reduces share and an increase in need requires an additional \$230,000
- Compensation Board
 - Funds less than 100% of Constitutional staff salaries



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State Funding Support

Local government funds, either wholly or partially, a number of mandated services.

Constitutional Officers:

- 1. Sheriff**
- 2. Commonwealth’s Attorney**
- 3. Clerk of the Circuit Court**
- 4. Commissioner of the Revenue**
- 5. Treasurer**

These are all are partly funded by the State Compensation Board but supplemented with local funds. As an example, while 16 staff in the Sheriff’s office partially funded (on average 70%) by the state, there are 16 deputy positions which are wholly locally funded.

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State Compensation Board

Underfunding

- State funding lags behind workload growth
- Localities must fund gaps to maintain service
- Unfunded mandates

Rigid staffing and funding formulas

- Staffing standards don't reflect local realities

Unpredictable budget outcomes

- Annual compensation board decisions can shift based on funding availability
- The County will typically apply the same funding decision to County funded positions in the same classification and/or department

There are 36 comp board funded positions. These positions require funding of \$2,871,244, for which the state pays \$2,118,212 (73.8%) and the County pays \$753,032

- When the comp board increases funding for positions, it merely closes the gap

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Major Themes of This FY 2027 Budget Proposal

1. Aging Infrastructure: *Why we must address this?*
2. Austerity: *How does this apply to us?*
3. Rural Preservation: *How can we accomplish this?*
4. Economic Development: *Why do we need commercial development?*

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The Greene County budget is a planning blueprint for building our community’s future

Economic development requires safety, good schools, adequate infrastructure, available commercial parcels

We preserve rural aspects through Land Use, supported with deferred revenues of \$1,562,516

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FY 2027 Budget Highlights



Budget increases offset by \$381,061 in agency reductions



As required by the law of the Commonwealth of Virginia, this budget balances expenditures and revenues with a real estate tax rate increase of \$0.09



Increase of \$2,880,457 to General Fund transfer to Greene County Public Schools (GCPS)



**4% increase in compensation for County employees
5% increase in compensation for School employees**



Budget ensures continuity of operations for all our departments

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Big Picture of Greene County, VA



COUNTY AND SCHOOLS' FY 2027 PROPOSED BUDGET

FY 2027 Advertised Budget is balanced; many departmental requests are unfunded

\$53,818,366 ¹
General Fund
Budget for County
9.86% increase
over FY 2026

\$53,438,021 ²
- Total School budget
5.42% increase
from FY 2026 Adopted

¹ Does not include the pass-through funding of \$3,930,000 for the state Route 670 Locally Administered Project

²The General Fund transfer to Schools is budgeted to be \$22,407,259 or a 14.75% increase

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A Glance At Greene County, Virginia

	CURRENT BUDGET (FY 2026)	ADVERTISED BUDGET (FY 2027)
Estimated Total Population	22,103	22,545
Real Estate Residential Tax Rate	\$0.69 per \$100 / Average Assessed Value	\$0.78 per \$100 / Average Assessed Value
Total County Full-Time Positions	192 FTE (FTE: Full-Time Equivalent)	202.5FTE (FTE: Full-Time Equivalent)
Total General Fund Budget	\$48,988,929	\$53,818,366
Percent Increase of General Fund (Year-Over-Year)	2.07%	9.86% ¹
GF Transfer to Schools	\$19,526,802	\$22,407,259

¹ Does not include the pass-through funding of \$3,930,000 for the state Route 670 Locally Administered Project



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Proposed FY 2027 Advertised Tax Categories

Tax Rates	CURRENT FY 2026	PROPOSED FY 2027
Real Estate	\$0.69	\$0.78
Public Service Corporation	\$0.69	\$0.78
Personal Property	\$4.00	\$4.00
Except Farm Machinery & Livestock	\$0.00	\$0.00
Industrial Machinery & Tools	\$2.50	\$2.50

Note: \$0.01 on the FY 2027 Advertised Real Estate Tax Rate yields \$319,871

Greene County, VA County Administrator Presentation of The FY 2027 Advertised Budget Plan



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Additional Cost of Raising RE Tax by \$0.09

Home Value (examples)	Annualized Increase	Monthly Increase
\$350,000	\$315	\$26.25
\$500,000	\$450	\$37.50
\$650,000	\$585	\$48.75

Commercial Value (examples)	Annual Increase	Monthly Increase
\$400,000	\$360	\$30
\$800,000	\$720	\$60
\$1,500,000	\$1,350	\$112.50

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Residential Tax Rate Value of a Penny



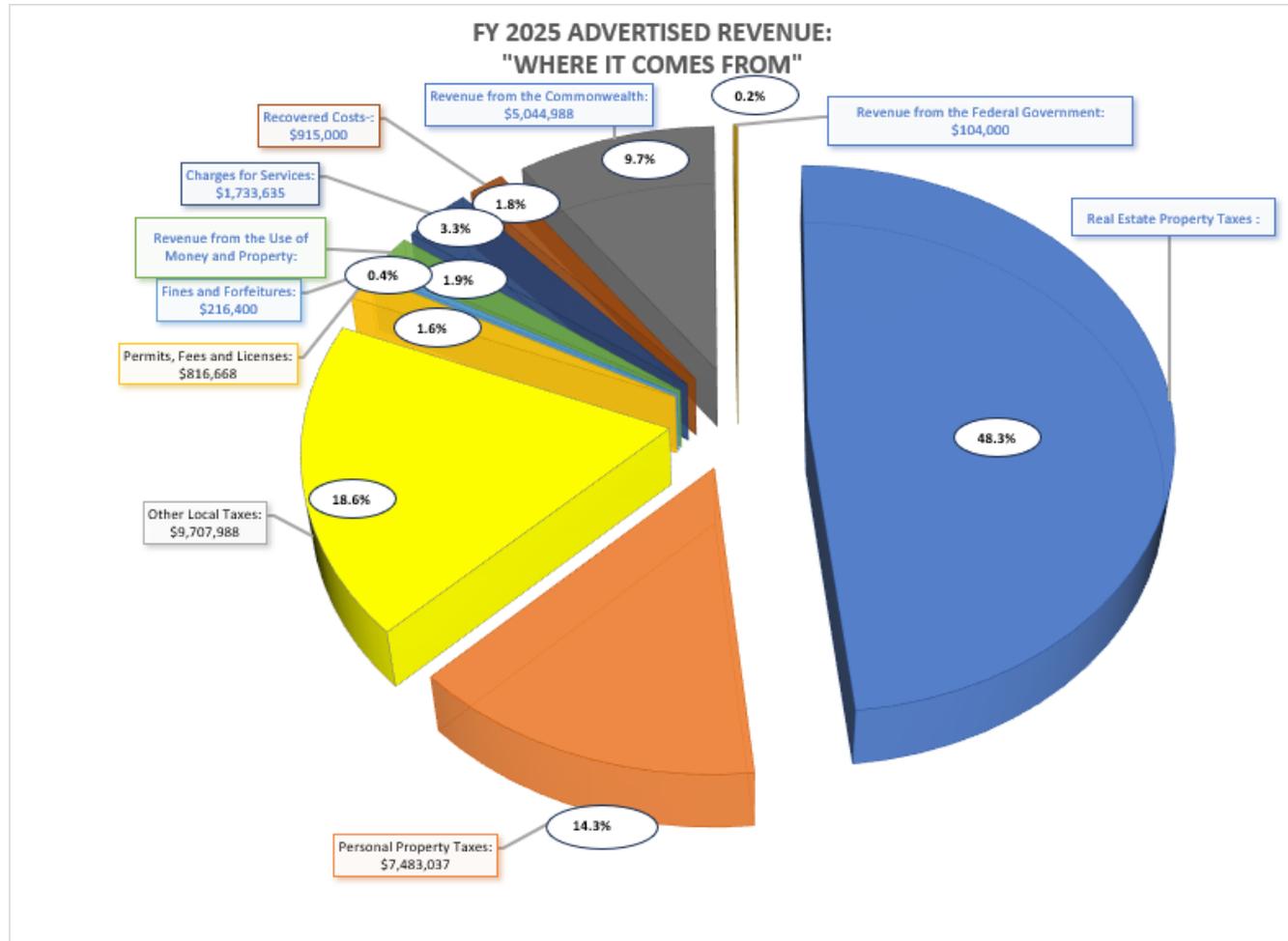
**The value of a penny
on the Real Estate Tax
rate is \$319,871 in
FY 2027**

This is not a reassessment year, so there is no change to assessed value outside of improvements

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FY 2027: Where It Comes From

**FY 2027
Total
General
Fund
Receipts:
\$52,277,792**
Not Shown -
\$1,540,574
from School
Capital Fund



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Revenue Categories	FY 2025 Actuals	Amended FY 2026 Budget	Proposed FY 2027 Budget
Real Estate	\$22,032,188	\$21,368,432	\$25,263,976
Personal Property	7,552,268	7,349,707	7,483,037
Other Local	8,950,895	9,357,500	9,707,988
Permits	853,429	667,277	816,668
Fines and Forfeitures	230,128	229,032	216,400
Use of Money/Property	536,799	705,800	992,100
Charges for Services	1,591,272	1,634,935	1,733,635
Commonwealth of Virginia	5,196,759	5,125,888	5,044,988
Federal Govt	1,282,301	97,490	104,000
Miscellaneous & Recovered Costs	936,207	915,000	915,000
TOTAL GENERAL FUND	\$49,162,246	\$47,451,061	\$52,277,792

**FY 2027
Revenue
Sources**

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REAL ESTATE AND PERSONAL PROPERTY ASSESSED VALUE

FY 2026 -FY 2027

AS OF FEBRUARY 4, 2026

	CY 2024 Actual	CY 2025 Estimate	CY 2026 Estimate	FY 2026 - FY 2027 Estimate
Total Taxable Real Estate	\$2,892,907,351	\$3,084,420,687	\$3,114,977,152	\$3,276,745,944
Personal Property	202,416,880	210,927,652	211,982,290	213,042,202
Business Personal Property	16,108,570	15,818,389	16,818,389	16,902,481
Machinery & Tools	17,305,389	19,702,440	19,702,440	19,702,440
Public Service Corp	71,503,788	97,260,442	98,233,016	99,215,317

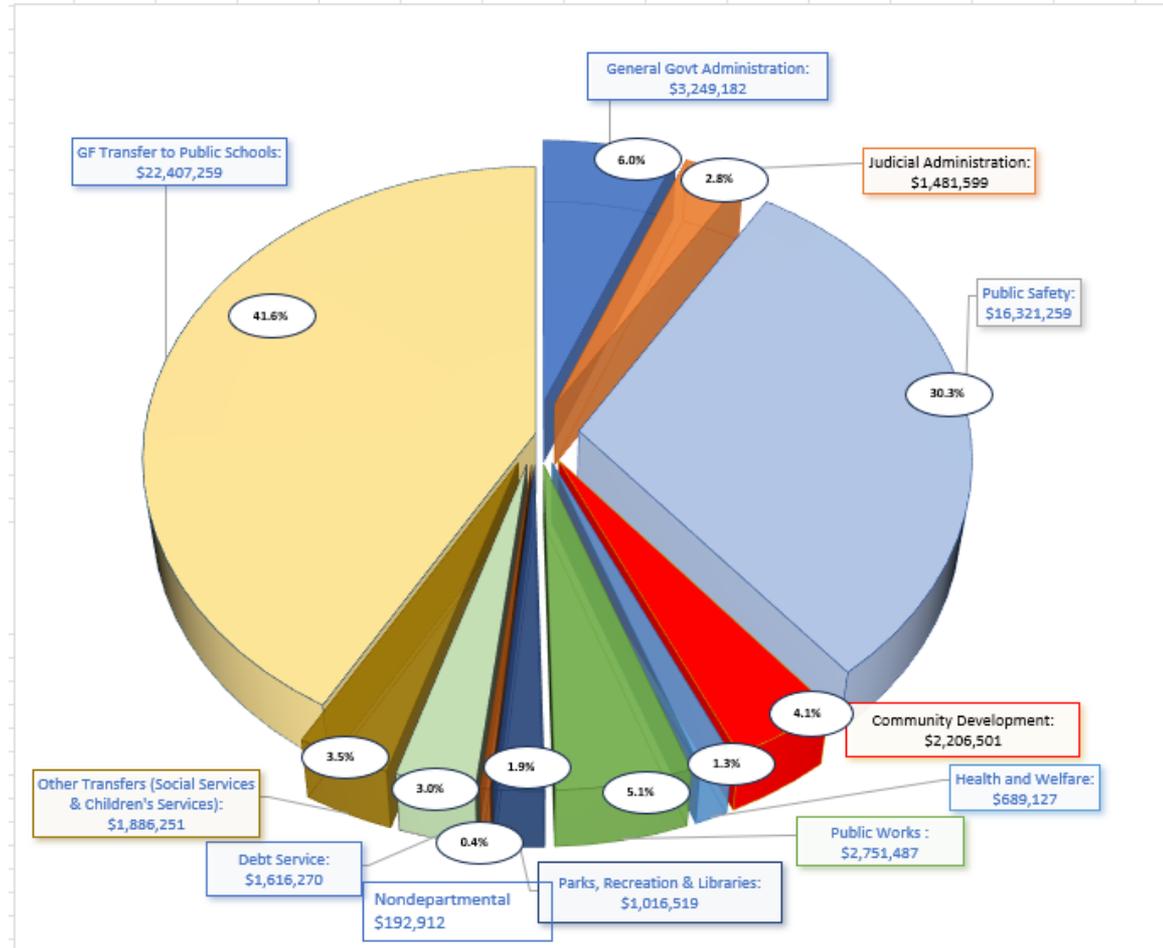
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Review of all fees			
FY 2026 -FY 2027			
Non General Fund			
	FY 2026	FY 2027	Additional Revenue
Solid Waste scale minimum	\$7/vehicle	\$10/vehicle	\$10,000
Detached residential structures inspection fee	\$0.15 SF / \$100 Min.	\$0.20 SF / \$200 Min.	\$7,600
New residences inspection fee	Permits over 800 SF will increase \$100		\$25,600
Water and Sewer rates		3 % Increase	\$151,000 plus growth

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FY 2027: Where It Goes

**FY 2027 Total
General Fund
Disbursements:
\$53,818,366**



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Greene County, VA: Proposed FY 2027 County and Schools’ Budgets



GREENE COUNTY
VIRGINIA



**GREENE COUNTY
PUBLIC SCHOOLS**

County Budget
\$53,818,366¹

Public Schools
\$53,438,021
General Fund
Transfer from
County: \$22,407,259

¹ Does not include the pass-through funding of \$3,930,000 for the state Route 670 Locally Administered Project

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FY 2027 School Board Advertised Budget



- GCPS Board adopted its budget on **February 25, 2026**
- **Total proposed operating budget is \$55,581,929**
- **FY 2027 request is an increase of \$4,892,600 or 9.65% from FY 2026**

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Where Your Residential Tax Dollar Goes: Schools Transfer and County Operations in FY 2027 Budget



General Fund Transfer
to Schools – 41.6%



 **Greene County
Schools**



General Fund Budget and
Other Operating Funds – 58.4%



 **Greene County
Government**

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FY 2027 Advertised Budget: “Where It Goes”: General Fund Disbursements



**General Fund -
All Other Departments -
\$15,089,848 - 28.1%**

**(most County
services and programs)**



Public Schools
\$22,407,259 – 41.6%



Public Safety
\$16,321,259 – 30.3%

Greene County Public
**General Fund
Transfer to Schools**

Greene County
**County Disbursements
for Programs & Services**

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Total County Proposed: FY 2027 Budget Expenditures

Category	Adopted FY 2026	FY 2027 Proposed	Increase (Decrease)
General Fund	\$48,988,929	\$53,818,366	9.86%
Social Services Fund	2,653,530	2,887,676	8.82%
CSA Fund	3,000,000	3,500,000	16.67%
Solid Waste Fund	3,089,352	3,305,334	6.99%
Water Fund - Operating	2,571,755	2,651,997	3.12%
Water Debt Service	1,705,220	2,376,575	39.37%
Sewer – Operating	2,126,618	2,009,525	- 5.51%
Sewer Debt	1,294,596	282,894	- 78.15%
Capital Projects Fund	2,229,753	0	-
Capital Projects – Water Fund	1,369,390	2,021,745	47.64%
Capital Projects – Sewer Fund	238,129	2,472,512	938.31%
TOTAL (Less Interfund Transfers and Capital Leases)	\$69,267,273	\$75,326,624	8.75%

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State of the General Fund for FY 2027



General Fund (FY 2027)	Amount	(Increase/Decrease From FY 2026 Adopted)
Projected Revenues*	\$52,277,792	10.17%
Expenditure Requests (including transfers)	\$53,818,366	9.86%

FY 2027 Executive Recommended Budget is Balanced

* Not Shown - \$1,540,574 from School Capital Fund

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School Operating Fund FY 2026 vs. FY 2027



Category*	Adopted FY 2026	FY 2027 Proposed	Increase (Decrease)
REVENUES			
State	\$27,921,777	27,790,012 ¹	- 0.47%
Federal	3,010,000	3,010,000	0.00%
Miscellaneous	230,750	230,750	0.00%
Local	19,526,802	22,407,259	14.75%
Total: Revenues	50,689,329	53,438,021	5.42%
Expenditures	\$50,689,329	\$53,438,021	5.42%

¹This number will change as the state works on their budget

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Children’s Services Fund (Fund 110) FY 2026 vs. FY 2027

Revenues	Adopted FY 2026	FY 2027 Proposed	Increase (Decrease)
Local	\$1,024,500	\$1,278,821	24.82%
State	\$1,975,500	\$2,221,179	12.44%
Total: Revenues	\$3,000,000	\$3,500,000	16.67%
Expenditures	\$3,000,000	\$3,500,000	16.67%



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Solid Waste Fund FY 2026 vs. FY 2027



Proposed Revenues	Adopted FY 2026	FY 2027 Proposed	Increase (Decrease)
Revenue	\$3,089,352	\$3,305,334	6.99%
Expenditures	\$3,089,352	\$3,305,334	6.99%

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Water Operating Fund FY 2026 vs. FY 2027



Category	FY 2026 Adopted	FY 2027 Proposed	Increase (Decrease)
Proposed Water Revenues	\$3,083,865	\$3,362,817	9.05%
Proposed Expenditures	\$2,571,755	\$2,651,997	3.12%

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Social Services Fund (Fund 105): FY 2026 vs. FY 2027

Revenues	FY 2026 Adopted	FY 2027 Proposed	Increase (Decrease)
State	\$1,245,302	\$1,390,731	11.68%
Federal	\$863,458	\$889,515	3.02%
Local	\$544,770	\$607,430	11.50%
Subtotal: Revenues	\$2,653,530	\$2,887,676	8.82%
Expenditures	\$2,653,530	\$2,887,676	8.82%



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Funded Position Requests for FY 2027



Position Requested		Salary and Benefits	General Fund Impact
1)	1.0 new Paramedic positions (EMS)	\$87,083	\$87,083
2)	1.0 new EMT (EMS)	\$77,503	\$77,503
3)	1.0 new Deputy Sheriff positions	\$107,417	\$107,417
4)	1.0 Office Clerk (Clerk of the Circuit Court)	\$54,109	Reimbursed by state
5)	0.5 Receptionist (Building Inspections)	\$26,712	Inspection Fee revenue
6)	1.0 Stormwater Inspector	\$85,680	Stormwater revenue
7)	1.0 Fire Coordinator	\$90,837	\$90,837
8)	1.0 Automotive Technician	\$79,635	\$79,635
9)	1.0 Family Program Specialist (DSS)	\$84,354	State funding plus \$25,306
10)	1.0 Benefit Program Specialist (DSS)	\$69,714	State funding plus \$20,914
11)	1.0 Senior Accountant (Water and Sewer)	\$100,000	N/A
SUBTOTAL	10.5 FTE Positions	\$863,044	\$488,695

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Unfunded Position Requests for FY 2027



Position Requested		Unfunded Request
1) 1.0 Community Events Supervisor		\$70,200
2) 1.0 new Senior IT Analyst		\$101,608
3) 3.0 new Deputy Sheriff positions		\$322,965
4) 1.0 new Sheriff FOIA position		\$75,000
5) 1.0 new Sheriff Front Desk Receptionist		\$65,000
6) 1.0 new Tourism position		\$70,000
7) 1.0 Building Inspector		\$58,722
8) 1.0 new EMS Pharmacy position		\$49,000
SUBTOTAL	10.0 FTE Positions	\$812,495



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Greene County Capital Improvement Program (FY 2027 – FY 2031)

Department	Proposed FY 2026 Amount	Proposed FY 2027 Amount
1. Sheriff Facility Upgrade ¹	\$400,000	
2. Information Technology-ERP		\$300,000
3. Vehicle Maintenance Dept.		\$704,518
4. Water and Sewer ²	\$33,900,000	
GRAND TOTAL	\$34,300,000	\$1,004,518

¹Propose to borrow money for 5 years to fund

²Propose bond sale to fund



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Proposed FY 2026 Revised Budget: Sheriff Facility Upgrade

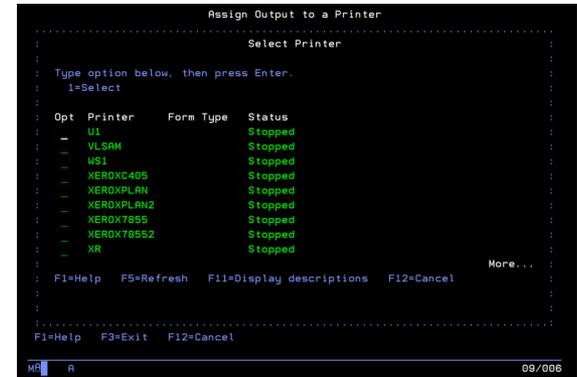
- Total project costs were estimated to be \$900K, with \$300K budgeted for a need of \$600K. The fence and gate were removed, with a new estimate for \$400K.
- The need for additional space was identified in Building Needs Assessment commissioned by the Board of Supervisors in 2019.
- If the work does not begin spring of 2026, we will lose the vendors and the costs will increase.



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FY 2027 Advertised Capital Budget: Enterprise Resource Program (ERP)

- The BAI System has been in use since the late 1980's
- It is the primary system of record for all financial and payroll transactions within the County, Schools, and Social Services.
- Though it works, the current system is based on antiquated “DOS-like” commands, and does not provide adequate system interoperability across accounts, departments, and functions.
- Given the age of the system, it is unknown how much longer BAI will have the staffing and interest to continue to offer this product.
- The initial amount of funding will be used to start the project with consultant support and a requirements analysis. Of the funding requested, approximately \$200K will support the County and Schools, \$50K for the Treasurer, and \$50K for the Commissioner of Revenue.



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FY 2027 Advertised Capital Budget: Vehicle Replacement Program

The County requires many vehicles necessary for agencies and departments to be able to effectively serve the citizens. The Vehicle Maintenance Staff manages the fleet based upon department needs, useful vehicle lifespan and maintenance records.



Schools - 1 - 36 Passenger Bus, 2 - 77 Passenger Buses	\$435,518
Sheriff - 2 Police Truck or SUV	\$126,000
Facilities Maintenance - Extended Cab Pickup Truck	\$63,000
Inspections Replacement Vehicle	\$40,000
Erosion & Sediment Replacement Vehicle	\$40,000
Total:	\$704,518

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Proposed FY 2026 Revised Budget: Phase II of Reservoir and Water Treatment Plant

- The White Run Impoundment Project will supply the County and Town of Stanardsville with a reliable supply of water into the future
- This is consistent with Regional Water Supply Plan 9VA25-780
- This phase will allow us to complete the project by funding the reservoir and water treatment plant



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Proposed Managed Capital Reserve

- A capital project reserve is a fund set aside by a local government to finance long-term capital projects such as infrastructure improvements, facility upgrades, or major equipment purchases.
- The proposed funding at fiscal year end with 40 percent of the unreserved ending balance only when the conditions of the BOS’s Fiscal Management Policy are met.
- Ensures necessary funds to undertake significant projects without relying solely on debt or external funding
- This proposal provides a financial cushion, reducing the need for emergency borrowing for emergency repairs
- Enhances our ability to manage large expenditures
- Facilitates better long-term planning and budgeting for capital projects

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Ongoing Challenges Ahead for Greene County

1. Complete reservoir and sewer projects
2. Identify and fund Capital Infrastructure needs
3. Diversify Revenue Base by increasing commercial real estate base
4. Incorporate replacement schedules (vehicles and equipment)
5. Strengthen Capital Improvement Program (CIP)
6. Implement a more robust Managed Reserve fund for “rainy day” contingencies and disasters



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Looking Ahead



- The budget process asks that Greene County residents provide us with your feedback and input on the FY 2027 Advertised Budget Plan. Budget town hall meeting is scheduled for **March 26 (Stanardsville Volunteer Fire Station) at 6:00 p.m.**
- This gives you the opportunity to impact the future of Greene County.
- We encourage you to send feedback to the Board of Supervisors and County Administrator, or to attend the Budget Town Halls and/or Public Hearing in person

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Public Hearing on the FY 2027 Advertised Budget



- The public hearing on the FY 2027 Advertised Budget Plan, tax rates, and the tax rate for the Advertised Budget is scheduled for **April 28, 2026** (6:30 p.m.) at 40 Celt Road, Stanardsville, VA 22973
- The contact information for the Clerk to the Board of Supervisor is:

Cathy Schafrik

cschafrik@gcva.us

40 Celt Road, Stanardsville, VA 22973



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YOUR COUNTY GREENE COUNTY, VIRGINIA

- **Presentations and information on the Proposed (Advertised) FY 2027 Budget are available on the Greene County, Virginia website at:**

<https://www.greenecountyva.gov/government/depts/finance/budget>



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- **County Administrator: Cathy Schafrik**
- **Director of Finance: Dan Chipman**
- **Senior Accountant: Cooper Lane**
- **Treasurer: Dawn Marshall**
- **Commissioner of Revenue: Kim Tate**
- **School Superintendent: Dr. Andrea Whitmarsh**
- **Interim School Finance Director: Michael Kozuch**
- **Members of the Greene County Board of Supervisors**
- **Members of the School Board**
- **Department Directors and Constitutional Officers**
- **Special thanks to Jim Frydl and Terry Beigie**
- **Special assistance from Marcia Wilds and George Hohmann**

Thank You...

