

**County Of Louisa, Virginia - Expenditure Budget**  
**For The Fiscal Year Ending June 30, 2026**

Line		FY26		FY26
	GENERAL FUND FUNCTIONS			
#		BOS Adopted	% Increase	BOS Appropriated
1	Board of Supervisors	226,366	20.3%	226,366
2	County Administrator	793,250	-3.6%	793,250
3	Human Resources	258,693	3.4%	258,693
4	County Attorney	557,839	31.0%	557,839
5	Commissioner of Revenue	558,822	5.2%	558,822
6	Reassessment	637,974	4.0%	637,974
7	Treasurer	608,111	7.1%	608,111
8	Finance	718,028	5.8%	718,028
9	Information Technology	969,400	11.7%	969,400
10	Elections	500,678	16.3%	500,678
11	Circuit Court	137,655	4.8%	137,655
12	General District Court	8,075	0.0%	8,075
13	Juvenile Domestic Court	12,800	0.0%	12,800
14	Clerk	774,515	15.8%	774,515
15	Commonwealth's Attorney	1,154,232	6.3%	1,154,232
16	Sheriff-Courts	1,211,788	8.9%	1,211,788
17	Sheriff	7,318,665	11.8%	7,318,665
18	Communications Center	1,783,006	8.3%	1,783,006
19	E-911 Maintenance	580,327	-0.4%	580,327
20	Emergency Services	8,729,013	6.6%	8,729,013
21	Office of Emergency Services	936,930	5.6%	936,930
22	Fire & Rescue Unit Assistance	2,359,192	19.0%	2,359,192
23	Sheriff-Jail	3,004,943	-2.8%	3,004,943
24	Juvenile Probation Office	5,878	-57.0%	5,878
25	Animal Control	533,362	17.9%	533,362
26	Animal Pound	536,278	13.1%	536,278
27	Forest Fire Prevention	30,660	0.0%	30,660
28	Other Emergency Services / EMS	-	-100.0%	-
29	Transportation Safety Commission	1,200	0.0%	1,200
30	Board of Building Appeals	-	0.0%	-
31	General Services	3,130,135	14.3%	3,130,135
32	Transportation Department	659,000	16.3%	659,000
33	Housing Assistance	125,250	74.0%	125,250
34	Health and Human Services Contributions	2,051,885	-0.5%	2,051,885
35	Community Colleges	41,710	9.9%	41,710
36	Parks & Recreation	1,201,830	11.8%	1,201,830
37	Parks and Rec - Self Supporting	610,208	8.9%	610,208
38	Aquatic Facility	192,206	34.0%	192,206
39	Cultural Enrichment	77,500	6.9%	77,500
40	Regional Library	479,648	10.7%	479,648
41	Community Development	2,363,092	36.1%	2,363,092
42	Planning District Comm/Partnership	109,251	11.3%	109,251
43	Economic Development Office	255,703	4.1%	255,703
44	Industrial Development Authority	130,621	6.2%	130,621
45	Office of Tourism	77,650	0.1%	77,650
34	Tourism - Transient Occupany Funded	673,272	-0.3%	673,272
46	V P I Extension Service	192,801	6.2%	192,801
47	Soil & Water Conservation	55,915	3.0%	55,915
48	Lake Anna Advisory Committee	18,000	5.9%	18,000
49	Louisa County Water Authority	2,018,743	262.7%	2,018,743
49	Cutalong Community Development Authority	-	0.0%	-
50	Non-Departmental	1,080,000	10.8%	1,080,000
52	<b>TOTAL GENERAL FUND OPERATING EXPENDITURES</b>	<b>50,492,098</b>	<b>12.7%</b>	<b>50,492,098</b>

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57	OTHER FUNDS	BOS Adopted	% Increase	BOS Appropriated
58	School	94,424,156	7.1%	94,424,156
59	School Cafeteria	3,496,951	3.5%	3,496,951
60	Landfill	2,065,158	10.1%	2,065,158
61	DHS	7,079,119	9.8%	7,079,119
62	Capital Improvement Projects	12,718,599	-75.4%	12,718,599
63	Debt Service	11,407,935	92.2%	11,407,935
51	Broadband Authority	16,000	-14.4%	16,000
64	Revenue Recovery	382,445	1.7%	382,445
34	Opioid Abatement	161,513	74.7%	161,513
65	CSA	4,497,194	2.4%	4,497,194
34	Airport	845,030	24.3%	845,030
66			0.0%	
67	TOTAL OTHER FUND EXPENDITURES	137,094,101	-15.9%	137,094,101
68				
69	TOTAL EXPENDITURES	187,586,199	-9.7%	187,586,199
70				
71			FY26	FY26
72	REVENUES	BOS Adopted	% Increase	BOS Appropriated
73	General Fund			
74	General property taxes	97,052,017	6.2%	97,052,017
75	Other local taxes	13,005,000	7.1%	13,005,000
76	Permits, privilege fees and regulatory licenses	2,720,965	119.8%	2,720,965
77	Fines and forfeitures	100,000	0.0%	100,000
78	Revenue from use of money and property	2,800,000	44.4%	2,800,000
79	Charges for services	1,210,500	6.3%	1,210,500
80	Miscellaneous	170,000	-10.5%	170,000
81	Recovered costs	250,000	4.2%	250,000
82	Intergovernmental	5,188,288	4.7%	5,188,288
83	Other Funds	-		-
84	School Revenues	44,179,282	6.2%	44,179,282
85	Cafeteria Revenue	3,496,951	3.5%	3,496,951
86	Landfill Tipping Fees	700,000	2.9%	700,000
87	CIP Fund Revenues/Borrowed Funds	3,420,000	21.3%	3,420,000
88	DHS Revenues	5,136,141	4.1%	5,136,141
89	CSA Revenues	2,260,000	1.3%	2,260,000
89	Opioid Abatement Funding	161,513	361.1%	161,513
89	Airport Revenues	566,000	0	566,000
90	Revenue Recovery Funds	2,350,000	0.0%	2,350,000
91	Debt Service ARRA Funds	275,000	0.0%	275,000
92	Grant Funding	-	0.0%	-
92	Rev Recovery/Opioid/General Fund Balance Usage	-	0.0%	-
92	Wellness Reserves Fund Balance Usage	-	0.0%	-
92	IDA Debt Issuance	-	0.0%	-
92	County/LCPS/LCWA Debt Issuance	-	-100.0%	-
92	County Long Term Capital Reserves (CIP Fund Balance)	-	0.0%	-
92	School Capital Reserves (CIP Fund Balance)	2,544,542	-17.5%	2,544,542
93	REVENUES BUDGETED	187,586,199	-9.7%	187,586,199
94				
95	REVENUE EXCESS (SHORTFALL)	0		0