Department: Finance/Information Technology
Period: October 2026

FINANCE INDICATORS AND STATISTICS

1. Variance reports showing budgeted vs. actual expenditures for FY2027 to date appear below. There are no significant discrepancies to bring to the Board as of October 31, 2026.
2. As of October 2026, Revenue Recovery Y-T-D income for FY27 equals $639,357 compared to $558,214 for FY26.

FINANCE PROJECT REPORTS AND ACTION ITEMS – OCTOBER 2026

1. Procurement –The County is completing several existing solicitations and the normal volume of smaller purchases. Solicitations completed in October or under review include:

    a. RFP # GS-26-07: Contract Renewal – Riddleberger Brothers, Inc. for HVAC Preventative Maintenance & Repair Services for the period of December 5, 2026 to December 4, 2027.

    b. RFP # CA-27-01: Leasing of Approximately 69 Acres of Real Property for Farm Use for the period of January 1, 2027 to December 31, 2027. Proposals Due 11/3/2026.

    c. RFP # OT-27-01: Tourism Advertising and Marketing Services for the period TBD; Proposals Due 11/4/2026.

    d. RFP # GS-27-03: Metal and Welding Services for the Louisa County Airport for the period of December 9, 2026 to December 8, 2027; Proposals Due 11/4/2026.

    e. IFB # GS-27-04: Front End Load Solid Waste Hauling and Disposal Services for the period of December 1, 2026 to November 30, 2027; Bids Due 11/4/2026.

    f. IFB # GS-27-05: Hauling and Disposal Services of Scrap Tires for the period of November 21, 2026 to November 20, 2027; Bids Due 10/27/2026.

FINANCE PLANNING and FUTURE CONSIDERATIONS

1. The approved FY 2028 Budget Calendar has been placed on Finance's budget page of the County website.

2. FY 2028 CIP & O & M Budget information has been sent out to all Department Heads. Outside Agency information has been placed on the Finance's budget

page of the County website. CIP budget requests are due to the Deputy County Administrator by November 5, 2026 and O & M and Outside Agency requests are due no later than November 13, 2026.

3. CIP Budget requests will be presented to the Planning Commission during a work session on December 10, 2026.

4. Quarterly Grant financial reports and draw down requests have been completed.

INFORMATION TECHNOLOGY (IT) PROJECT REPORTS AND ACTION ITEMS

Helpdesk Tickets

- New tickets: 115
- Closed tickets: 107
- Open tickets: 8

User changes

- Added: 6
- Removed: 3

Completed Projects

- Upgraded Exchange server.
- Changed contract with FirstNet to get lower monthly rates on cell phones.
- Reprogrammed bad door lock at Circuit Court.
- Upgraded equipment for Bunting House internet.
- Permanently installed people counter at Airport for public events.
- Recorded and streamed the Land Preservation Forum.
- Assisted with installing Firefly internet at the water treatment plant.
- The entire IT department participated in an election's tabletop exercise.
- Attended Munis user group meeting in Stafford, VA.
- Attended the Virginia State & Local Government Cybersecurity Partnering Workshop in Richmond, VA.
- Attended demo of possible new software for FEMS.

Work In Progress

- Implement new email security software.
- Replace POTS phone lines with an affordable alternative.
- Implement email retention policy.
- Review new software for Commissioner of the Revenue and Treasurer
- Assist with Internet and network relocation for Juvenile Probation.

- Migrate to a new mobile device manager for county owned mobile devices.
- Network switch replacement.
- Replace Toughbooks with Getacs for Sheriff's Office.
- Started decommissioning wireless broadband network.
- Met with consultant for Voter Registration and IT polices.
- Track security threat notifications.
- Update computers and servers to keep them secure.
- Create and implement security policies.
- Determine the technology needs for new County buildings.

Planning and Future Considerations

- Replacement of computers and laptops.
- Upgrade video cameras for County buildings

County of Louisa, Virginia - Expenditure Budget
Fiscal Year endng 6/30/2027
For the Period ending Oct. 31, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
11010 Board Of Supervisors	266,043	268,586	94,118	18,939	0	174,468
12110 County Administrator	762,650	798,582	277,688	77,411	8,394	512,500
12120 Human Resources	338,929	343,907	76,982	15,529	0	266,925
12210 County Attorney	542,255	760,469	164,880	38,273	1,818	593,771
12310 Commissioner Of Revenue	575,584	585,861	203,958	44,707	0	381,903
12320 Reassessment	710,681	728,102	200,625	53,349	28,713	498,765
12410 Treasurer	654,033	662,153	263,739	95,891	0	398,414
12430 Finance	751,717	782,347	240,192	59,450	3,887	538,268
12510 Information Technology	1,085,483	1,103,986	326,994	119,491	19,269	757,724
13200 Elections	547,547	582,275	170,777	28,555	5,047	406,452
21100 Circuit Court - Judges E	143,151	145,014	38,154	9,521	0	106,860
21200 General District Court	8,075	8,075	933	187	665	6,477
21600 Juvenile Domestic Court	13,500	13,500	1,068	500	1,315	11,117
21700 Clerk	865,345	880,716	301,300	68,400	23,216	556,200
21800 Sheriff- Court Services	1,285,900	1,306,942	365,828	83,159	0	941,114
22100 Commonwealth's Attorney	1,295,441	1,317,423	401,103	106,987	1,924	914,396
31030 Communications Center	1,946,413	1,972,574	602,978	143,273	0	1,369,596
31200 Sheriff-Policing & Inves	7,990,842	8,111,550	2,617,114	548,615	18,264	5,476,172
31400 E-911 Maintenance	600,930	631,716	202,800	13,536	207,112	221,804
32200 Volunteer Fire & Rescue	1,332,424	1,347,821	639,484	118,263	68,197	640,140
32201 Louisa Volunteer Fire	215,000	215,000	97,746	53,002	5,141	112,114
32202 Mineral Volunteer Fire	168,300	168,300	17,398	9,023	0	150,902
32203 Bumpass Volunteer Fire	97,850	97,850	24,192	4,200	0	73,658
32204 Holly Grove Volunteer Fi	140,400	140,400	57,675	12,282	0	82,725
32205 Locust Creek Volunteer F	131,901	131,901	33,448	8,406	0	98,453
32206 Trevilians Volunteer Fir	125,035	125,035	34,634	17,388	3,852	86,549
32211 Louisa Volunteer Rescue	156,938	156,938	32,619	10,801	0	124,319
32213 Lake Anna Volunteer Resc	95,790	98,981	16,008	4,665	0	82,973
32214 Holly Grove Volunteer Re	85,499	85,499	17,674	2,549	0	67,825
32300 Fire & EMS	9,748,155	9,911,958	3,563,939	921,074	0	6,348,019
32400 Office Of Emergency Serv	1,103,529	1,121,354	391,189	96,654	3,661	726,504
33100 Sheriff - Jail	2,997,588	2,997,588	1,434,496	710,681	0	1,563,092
33300 Juvenile Probation Offic	5,650	5,650	1,166	323	0	4,484
35060 Forest Fire Prevention &	30,660	30,660	18,168	0	0	12,492
35070 Emergency Medical Servic	13,000	13,000	6,500	3,250	0	6,500
35080 Transportation Safety Co	1,200	1,200	0	0	0	1,200
35090 Transportation Departmen	855,000	869,213	403,607	61,339	8,465	457,142
35100 Animal Control	518,125	523,816	97,790	23,507	0	426,026
35110 Louisa Animal Shelter	620,858	667,332	166,978	43,151	0	500,354
43040 LCWA-Sewage Operations &	370,000	382,204	89,471	26,997	0	292,732
43050 JRWA-Sewage Operations &	1,674,057	1,674,057	1,050,388	0	0	623,669
43100 General Services Departm	3,425,384	3,675,403	1,133,945	222,356	331,014	2,210,443
51010 Health & Human Services	937,791	937,791	468,896	234,448	0	468,896
51020 Louisa County Resource C	100,000	100,000	25,000	0	0	75,000
52050 Region Ten Commun Mental	145,000	145,000	0	0	0	145,000
53050 Jefferson Area Board For	292,566	292,566	73,142	0	0	219,425
53100 Social Services Agency	722,864	722,864	342,628	166,054	0	380,237
53110 Housing Assistance	192,450	192,450	92,225	46,113	0	100,225
64010 Community Colleges	44,125	44,125	11,031	0	0	33,094
71100 Parks & Recreation	1,283,490	1,302,865	415,572	99,171	24,672	862,620
71111 Parks & Recreation-Self	607,901	607,901	200,348	50,024	0	407,553
71320 Aquatic Facility	197,532	197,532	108,897	2,685	0	88,635
72000 Cultural Enrichment	17,340	17,340	0	0	0	17,340
73020 Regional Library	516,757	516,757	258,378	129,189	0	258,379
81060 Planning District Commis	120,152	120,152	45,685	15,647	0	74,468
81070 Industrial Development (	545,970	545,970	0	0	0	545,970
81200 Community Development	2,729,812	2,773,455	808,896	193,062	75,942	1,888,617
81500 Economic Development Off	262,647	267,242	79,857	19,417	0	187,385
81600 Office On Tourism	77,080	77,080	3,437	0	7,191	66,452
82030 Soil & Water Conservatio	57,592	57,592	0	0	0	57,592
82200 LACA - LAAC	28,000	28,000	14,000	7,000	0	14,000
83010 VPI Extension Service	212,455	213,523	25,575	7,079	0	187,948
91000 Non-Departmental	977,524	875,511	288,543	3,331	0	586,968
99010 Transfers	79,377,706	79,460,311	54,743	12,457	0	79,405,568

0100 General Fund Expenditures	**133,743,616**	**134,940,966**	**19,196,600**	**4,861,361**	**847,758**	**114,896,608**
0105 Debt Service Fund	10,545,571	10,545,571	7,493,864	2,287,672	0	3,051,707
0110 Tourism Transient Occupan	935,829	1,056,138	225,333	32,956	86,156	744,649
0201 VA Public Assistance Fund	7,122,467	7,189,543	1,610,837	346,698	0	5,578,706
0202 County Special Revenue Gr	1,028	5,251,016	425,205	192,614	266,569	4,559,242
0205 Childrens Services Act Fu	4,956,560	4,958,128	1,353,754	589,855	0	3,604,374
0210 Asset Forfeiture Fund	0	0	0	0	0	0
0215 Opioid Settlement Fund	147,931	147,931	0	0	0	147,931
0225 Revenue Recovery Fund	2,953,304	2,953,304	140,170	34,990	234,820	2,578,314
0303 County Capital Improvemen	14,668,036	126,892,545	18,552,732	6,262,093	49,839,183	58,500,630
0504 Airport Fund	878,225	893,690	318,927	111,337	234,509	340,254
0513 Broadband Authority	15,000	15,000	138	46	0	14,862
0515 Solid Waste/Landfill	2,124,009	2,135,990	703,538	175,129	234,467	1,197,985
0701 Cutalong CDA	1,564,125	1,564,125	0	0	0	1,564,125
2301 School Capital Improvemen	2,679,000	28,427,572	4,970,863	2,069,245	14,400,957	9,055,752
2410 SB Operating Budget Fund	96,413,189	98,945,146	27,463,399	5,248,526	1,863,494	69,618,253
2420 SB Special Revenue Grant	3,181,967	3,181,967	1,187,735	246,524	11,510	1,982,722
2440 SB School Nutrition Fund	3,496,951	3,496,951	1,227,482	365,933	929,483	1,339,986
Grand Total Expenditures	**285,426,808**	**432,595,582**	**84,870,575**	**22,824,979**	**68,948,905**	**278,776,102**

ACCOUNT DESCRIPTION	**ORIGINAL APPROP**	**REVISED BUDGET**	**YTD EXPENDED**	**MTD EXPENDED**	**ENCUMBRANCES**	**AVAILABLE BUDGET**
0100R11 General Property Taxes	107,289,226	107,289,226	16,172,159	9,847,376	0	91,117,067
0100R12 Other Local Taxes	13,268,331	13,268,331	3,445,410	1,468,122	0	9,822,921
0100R13 Permits, Fees, Reg Lic	3,404,066	3,404,066	1,284,134	681,375	0	2,119,932
0100R14 Fines & Forfeitures	100,000	100,000	30,961	8,551	0	69,039
0100R15 Use of Money & Propert	2,625,000	2,625,000	631,216	53,724	0	1,993,784
0100R16 Charges for Services	1,236,000	1,236,000	467,195	22,638	0	768,805
0100R18 Miscellaneous	200,000	220,544	49,715	19,386	0	170,829
0100R19 Recovered Costs	357,000	357,000	38,917	4,156	0	318,083
0100R22 State Non-Categorical	1,755,227	1,755,227	190,596	101,258	0	1,564,631
0100R23 Commonwealth Shared Ex	3,508,766	3,600,388	888,439	415,527	0	2,711,949
0100R99 Other Funding Sources	0	993,415	0	0	0	993,415
0100 General Fund Revenues	**133,743,616**	**134,849,197**	**23,198,741**	**12,622,113**	**0**	**111,650,456**
0105 Debt Service Fund	10,545,571	10,545,571	139,117	0	0	10,406,454
0110 Tourism Transient Occupan	935,829	1,056,138	279,008	0	0	777,130
0201 VA Public Assistance Fund	7,122,467	7,189,543	1,062,836	348,559	0	6,126,707
0202 County Special Revenue Gr	1,028	5,043,272	1,167,948	38,492	0	3,875,324
0205 Childrens Services Act Fu	4,956,560	4,958,128	344,453	332,673	0	4,613,675
0210 Asset Forfeiture Fund	0	0	4,099	4,099	0	-4,099
0213 Law Library	0	0	1,929	483	0	-1,929
0215 Opioid Settlement Fund	147,931	147,931	134,977	0	0	12,954
0225 Revenue Recovery Fund	2,953,304	2,953,304	639,357	227,359	0	2,313,947
0303 County Capital Improvemen	14,668,036	59,487,720	10,361,120	7,264,825	0	49,126,600
0504 Airport Fund	878,225	888,923	222,034	77,867	0	666,889
0513 Broadband Authority	15,000	15,000	0	0	0	15,000
0515 Solid Waste/Landfill	2,124,009	2,135,990	417,185	150,113	0	1,718,805
0701 Cutalong CDA	1,564,125	1,564,125	15,869	15,869	0	1,548,256
2301 School Capital Improvemen	2,679,000	12,547,376	-2,270,420	0	0	14,817,797
2410 SB Operating Budget Fund	96,413,189	98,597,189	12,593,167	5,237,309	0	86,004,022
2420 SB Special Revenue Grant	3,181,967	3,181,967	881,975	207,510	0	2,299,992
2440 SB School Nutrition Fund	3,496,951	3,496,951	834,820	391,362	0	2,662,131
Grand Total Revenues	**285,426,808**	**348,658,325**	**50,028,214**	**26,918,633**	**0**	**298,630,111**
Revenue Excess/Shortfall	**0**	**83,937,258**	**34,842,361**	**-4,093,653**	**68,948,905**	**-19,854,009**

Date: 11/02/26

Selective Active Investments

Certificate Number	Dept	Bank	Bank Name	Purchase Date	Maturity Date	Investment Amount	Interest Rate	S/C	D/M
1372017	MNYMKT	001	UNITED BANK/PROFFITT-SPENCER	8/13/2014	10/27/2026	$50,819.24	20000	S	D
LOCAL GOV POOL	LGIP	006	LOCAL GOVERNMENT INV. POOL	6/16/1997	10/31/2026	$22,476,087.70	3.87600	C	D
380023366	C/D	009	BLUE RIDGE BANK C/D	2/27/2017	2/27/2027	$145,644.75	25000	S	M
8110480	C/D	009	BLUE RIDGE BANK C/D	10/24/2025	9/27/2027	$1,432,784.00	3.75000	S	M
811141	C/D	009	BLUE RIDGE BANK C/D	12/14/2023	9/14/2027	$1,741,831.42	3.75000	S	M
7000056651	C/D	014	UNITED BANK	10/19/2009	11/18/2027	$10,423,103.89	3.94400	C	M
700016536	C/D	014	UNITED BANK	1/07/2009	3/07/2027	$507,898.76	4.18000	C	D
700056635	C/D	014	UNITED BANK	10/19/2009	11/18/2027	$1,657,887.12	3.94400	C	M
700059901	C/D	014	UNITED BANK	11/09/2009	12/09/2026	$6,169,837.49	3.70000	S	D
700199622	C/D	014	UNITED BANK	7/18/2014	4/17/2027	$3,108,427.59	3.70000	S	M
700223493	C/D	014	UNITED BANK	11/16/2015	11/16/2026	$716,024.08	3.70100	S	M
700315932	C/D	014	UNITED BANK	4/03/2017	10/03/2027	$1,924,916.44	3.94400	S	M
8267668104	C/D	014	UNITED BANK	11/10/2025	8/10/2026	$23,708.55	3.40000	S	M
1354310	MNYMKT	015	UNITED BANK - ESCROW	10/03/2014	10/30/2026	$35,955.54	10000	S	D
1354396	INTCHK	015	UNITED BANK - ESCROW	9/05/2014	10/30/2026	$13,278.51	10000	S	D
1412973	MNYMKT	015	UNITED BANK - ESCROW	1/08/2015	10/30/2026	$174,834.08	20000	S	D
1441043	MNYMKT	015	UNITED BANK - ESCROW	10/16/2015	10/30/2026	$73,139.80	20000	S	D
4133463	MNYMKT	015	UNITED BANK - ESCROW	7/29/2019	10/30/2026	$21,559.70	10000	S	D
4223489	MNYMKT	015	UNITED BANK - ESCROW	10/14/2020	10/30/2026	$2,749.75	4000	S	D
4264150	MNYMKT	015	UNITED BANK - ESCROW	4/27/2021	10/30/2026	$86,664.06	20000	S	D
84567482	MNYMKT	015	UNITED BANK - ESCROW	4/08/2026	10/30/2026	$9,485.16	50000	S	D
85026586	MNYMKT	015	UNITED BANK - ESCROW	12/10/2025	10/30/2026	$35,985.37	65000	S	D
85098782	INTCHK	015	UNITED BANK - ESCROW	5/13/2026	10/30/2026	$3,754.98	50000	S	D
85160404	MNYMKT	015	UNITED BANK - ESCROW	4/09/2024	10/30/2026	$1,897.79	49900	S	D
85200232	MNYMKT	015	UNITED BANK - ESCROW	4/11/2024	10/30/2026	$16,594.46	49900	S	D
85204702	MNYMKT	015	UNITED BANK - ESCROW	4/09/2024	10/30/2026	$20,647.33	49900	S	D
85464806	MNYMKT	015	UNITED BANK - ESCROW	3/11/2025	10/30/2026	$16,603.40	49900	S	D
85798336	MNYMKT	015	UNITED BANK - ESCROW	12/26/2024	10/30/2026	$25,397.23	49900	S	D
86117339	MNYMRT	015	UNITED BANK - ESCROW	10/20/2022	10/30/2026	$9,028.27	5000	S	D
86279031	MNYMKT	015	UNITED BANK - ESCROW	7/10/2024	10/30/2026	$23,857.32	49900	S	D
86291001	MNYMKT	015	UNITED BANK - ESCROW	11/10/2025	10/30/2026	$82,865.03	49900	S	D
86337206	MNYMKT	015	UNITED BANK - ESCROW	10/03/2024	10/30/2026	$9,342.37	49900	S	D
86361655	MNYMKT	015	UNITED BANK - ESCROW	10/07/2025	10/30/2026	$163,074.77	49900	S	D
86588306	MNYMKT	015	UNITED BANK - ESCROW	6/27/2023	10/30/2026	$3,471.08	49990	S	D
86639512	MNYMKT	015	UNITED BANK - ESCROW	7/11/2024	10/30/2026	$9,965.10	49900	S	D
86736614	MNYMKT	015	UNITED BANK - ESCROW	3/11/2022	10/30/2026	$29,349.55	15000	S	D
86919703	MNYMKT	015	UNITED BANK - ESCROW	1/31/2024	10/30/2026	$5,846.55	49900	S	D
86999468	MNYMKT	015	UNITED BANK - ESCROW	7/01/2024	10/30/2026	$11,199.98	49900	S	D
87053010	MNYMKT	015	UNITED BANK - ESCROW	2/24/2026	10/30/2026	$12,025.03	49900	S	D
87092641	MNYMKT	015	UNITED BANK - ESCROW	4/18/2022	10/30/2026	$2,856.32	5000	S	D
87155481	MNYMKT	015	UNITED BANK - ESCROW	3/28/2025	10/30/2026	$19,596.46	65000	S	D
87353464	MNYMKT	015	UNITED BANK - ESCROW	3/30/2026	10/30/2026	$8,145.46	50000	S	D
87390468	CKPLUS	015	UNITED BANK - ESCROW	10/15/2026	10/31/2026	$182,184.25	65000	S	M
87523365	MNYMKT	015	UNITED BANK - ESCROW	2/24/2022	10/30/2026	$152,632.56	20000	S	D
87643489	MNYMKT	015	UNITED BANK - ESCROW	4/09/2024	10/30/2026	$8,521.36	49900	S	D
87836294	MNYMKT	015	UNITED BANK - ESCROW	3/05/2026	10/30/2026	$8,989.64	50000	S	D
88206002	MNYMKT	015	UNITED BANK - ESCROW	11/14/2025	10/30/2026	$8,562.14	49900	S	D
88353675	MNYMRT	015	UNITED BANK - ESCROW	3/31/2022	10/30/2026	$79,214.11	20000	S	D
88365965	MNYMKT	015	UNITED BANK - ESCROW	3/30/2026	10/30/2026	$3,759.44	50000	S	D
88380260	CKPLUS	015	UNITED BANK - ESCROW	10/15/2026	10/31/2026	$52,394.24	50000	S	M
88799420	MNYMKT	015	UNITED BANK - ESCROW	3/27/2025	10/30/2026	$29,865.82	65000	S	D
90900188	MNYMKT	015	UNITED BANK - ESCROW	7/02/2021	10/30/2026	$760,186.78	25000	S	D

Date: 11/02/26

Selective Active Investments

Certificate Number	Dept	Bank	Bank Name	Purchase Date	Maturity Date	Investment Amount	Interest Rate	S/C	D/M
90932306	MNYMKT	015	UNITED BANK - ESCROW	11/02/2021	10/30/2026	$320,173.95	25000	S	D

County of Louisa, Virginia
Reconciliation of Taxes Receivable October 2026

Year		Per TR50.1	Per GL
	Rollback	$ 204,170.74	$ 204,170.74
	DMV	$ 22,668.80	$ 22,668.80
	ML	$ 65,772.71	$ 65,772.71
	OCC	$ 26,227.11	$ 26,227.11
	RTNCHK	$ 385.00	$ 385.00
2003		$ 56.80	$ 56.80
2004		$ 62.23	$ 62.23
2005		$ 147.99	$ 147.99
2006		$ 2,971.37	$ 2,971.37
2007		$ 5,556.91	$ 5,556.91
2008		$ 6,066.68	$ 6,066.68
2009		$ 8,411.24	$ 8,411.24
2010		$ 9,535.46	$ 9,535.46
2011		$ 11,191.98	$ 11,191.98
2012		$ 22,002.27	$ 22,002.27
2013		$ 25,249.52	$ 25,249.52
2014		$ 32,284.70	$ 32,284.70
2015		$ 39,910.55	$ 39,910.55
2016		$ 52,500.30	$ 52,500.30
2017		$ 65,543.59	$ 65,543.59
2018		$ 77,214.20	$ 77,214.20
2019		$ 101,333.42	$ 101,333.42
2020		$ 120,159.22	$ 120,159.22
2021		$ 288,390.36	$ 288,390.36
2022		$ 450,627.04	$ 450,627.04
2023		$ 691,445.54	$ 691,445.54
2024		$ 1,165,430.73	$ 1,165,430.73
2025		$ 2,592,529.27	$ 2,592,529.27
2026		$ 95,954,401.79	$ 95,954,401.79
	TOTAL	$ 102,042,247.52	$ 102,042,247.52