County Of Louisa, Virginia - Expenditure Budget

For The Fiscal Year Ending June 30, 2026

SUMMARY ALL DEPARTMENTS

Line #	GENERAL FUND FUNCTIONS	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Dept. Request	FY26 % Increase	FY26 Finance Committee/Co. Admin. Reco.	FY26 % Increase	FY26 **BOS Proposed**	FY26 % Increase
1	Board of Supervisors	$ 168,874	$ 190,445	$ 186,679	188,124	$ 226,366	20.3%	226,366	20.3%	226,366	20.3%
2	County Administrator	723,352	760,603	771,532	823,268	793,250	-3.6%	793,250	-3.6%	793,250	-3.6%
3	Human Resources	190,161	234,947	203,931	250,195	258,693	3.4%	258,693	3.4%	258,693	3.4%
4	County Attorney	394,879	411,967	598,639	425,916	557,839	31.0%	557,839	31.0%	557,839	31.0%
5	Commissioner of Revenue	460,767	505,645	486,404	531,092	558,822	5.2%	558,822	5.2%	558,822	5.2%
6	Reassessment	522,952	561,627	573,395	613,594	637,974	4.0%	637,974	4.0%	637,974	4.0%
7	Treasurer	543,618	541,189	559,816	567,649	608,111	7.1%	608,111	7.1%	608,111	7.1%
8	Finance	600,006	649,414	627,928	678,439	718,028	5.8%	718,028	5.8%	718,028	5.8%
9	Information Technology	574,790	812,394	646,969	868,237	969,400	11.7%	969,400	11.7%	969,400	11.7%
10	Elections	306,760	386,565	407,935	430,643	500,678	16.3%	500,678	16.3%	500,678	16.3%
11	Circuit Court	99,716	126,387	122,772	131,291	137,655	4.8%	137,655	4.8%	137,655	4.8%
12	General District Court	4,827	8,075	4,907	8,075	8,075	0.0%	8,075	0.0%	8,075	0.0%
13	Juvenile Domestic Court	6,629	12,800	6,407	12,800	12,800	0.0%	12,800	0.0%	12,800	0.0%
14	Clerk	593,051	638,342	632,251	669,019	774,515	15.8%	774,515	15.8%	774,515	15.8%
15	Commonwealth's Attorney	1,009,556	1,025,646	1,102,209	1,086,080	1,154,232	6.3%	1,154,232	6.3%	1,154,232	6.3%
16	Sheriff-Courts	941,068	1,072,827	915,291	1,112,474	1,211,788	8.9%	1,211,788	8.9%	1,211,788	8.9%
17	Sheriff	5,706,156	6,196,838	6,265,574	6,545,456	7,318,665	11.8%	7,318,665	11.8%	7,318,665	11.8%
18	Communications Center	1,411,565	1,620,024	1,388,249	1,646,605	1,783,006	8.3%	1,783,006	8.3%	1,783,006	8.3%
19	E-911 Maintenance	615,387	516,595	528,169	582,542	580,327	-0.4%	580,327	-0.4%	580,327	-0.4%
20	Emergency Services	6,583,656	6,016,417	7,587,781	8,191,189	8,994,659	9.8%	8,729,013	6.6%	8,729,013	6.6%
21	Office of Emergency Services	808,874	826,379	757,709	886,861	936,930	5.6%	936,930	5.6%	936,930	5.6%
22	Fire & Rescue Unit Assistance	1,840,055	1,663,208	2,504,630	1,982,039	2,359,192	19.0%	2,359,192	19.0%	2,359,192	19.0%
23	Sheriff-Jail	2,887,625	3,243,210	3,034,119	3,091,818	3,004,943	-2.8%	3,004,943	-2.8%	3,004,943	-2.8%
24	Juvenile Probation Office	14,592	5,678	13,274	13,678	5,878	-57.0%	5,878	-57.0%	5,878	-57.0%
25	Animal Control	323,118	423,981	397,153	452,552	533,362	17.9%	533,362	17.9%	533,362	17.9%
26	Animal Pound	335,905	454,049	444,556	474,261	536,278	13.1%	536,278	13.1%	536,278	13.1%
27	Forest Fire Prevention	17,981	30,660	17,996	30,660	30,660	0.0%	30,660	0.0%	30,660	0.0%
28	Other Emergency Services / EMS	18,865	19,808	19,808	20,800	-	-100.0%	-	-100.0%	-	-100.0%
29	Transportation Safety Commission	965	1,200	-	1,200	1,200	0.0%	1,200	0.0%	1,200	0.0%
30	Board of Building Appeals	-	-	-	-	-	0.0%	-	0.0%	-	0.0%
31	General Services	2,425,986	2,561,666	2,652,737	2,737,444	3,130,135	14.3%	3,130,135	14.3%	3,130,135	14.3%
32	Transportation Department	617,795	458,320	720,944	566,440	659,000	16.3%	659,000	16.3%	659,000	16.3%
33	Housing Assistance	31,650	52,000	52,000	72,000	222,000	208.3%	125,250	74.0%	125,250	74.0%
34	Health and Human Services Contributions	1,649,502	1,931,895	1,892,858	2,061,843	2,097,385	1.7%	2,051,885	-0.5%	2,051,885	-0.5%
35	Community Colleges	33,692	35,625	35,625	37,942	41,710	9.9%	41,710	9.9%	41,710	9.9%
36	Parks & Recreation	846,504	940,042	926,363	1,074,837	1,201,830	11.8%	1,201,830	11.8%	1,201,830	11.8%
37	Parks and Rec - Self Supporting	318,758	482,439	542,903	560,148	610,208	8.9%	610,208	8.9%	610,208	8.9%
38	Aquatic Facility	131,189	131,066	188,216	143,478	192,206	34.0%	192,206	34.0%	192,206	34.0%
39	Cultural Enrichment	77,000	110,000	119,500	72,500	127,600	76.0%	77,500	6.9%	77,500	6.9%
40	Regional Library	391,566	407,237	406,967	433,257	479,648	10.7%	479,648	10.7%	479,648	10.7%
41	Community Development	1,395,758	1,647,508	1,486,386	1,735,918	2,363,092	36.1%	2,363,092	36.1%	2,363,092	36.1%
42	Planning District Comm/Partnership	83,641	93,880	123,880	98,196	109,251	11.3%	109,251	11.3%	109,251	11.3%
43	Economic Development Office	180,484	214,483	216,748	245,747	255,703	4.1%	255,703	4.1%	255,703	4.1%
44	Industrial Development Authority	219,305	331,556	294,964	123,028	130,621	6.2%	130,621	6.2%	130,621	6.2%
45	Office of Tourism	42,856	73,100	76,116	77,575	77,650	0.1%	77,650	0.1%	77,650	0.1%
34	Tourism - Transient Occupany Funded	-	-	13,791	675,024	673,272	-0.3%	673,272	-0.3%	673,272	-0.3%
46	V P I Extension Service	145,961	174,128	158,364	181,578	192,801	6.2%	192,801	6.2%	192,801	6.2%
47	Soil & Water Conservation	52,705	52,705	52,705	54,286	55,915	3.0%	55,915	3.0%	55,915	3.0%
48	Lake Anna Advisory Committee	17,000	17,000	17,000	17,000	18,000	5.9%	18,000	5.9%	18,000	5.9%
49	Louisa County Water Authority	707,293	510,000	592,526	556,582	2,018,743	262.7%	2,018,743	262.7%	2,018,743	262.7%
49	Cutalong Community Development Authority	-	-	-	-	-	0.0%	-	0.0%	-	0.0%
50	Non-Departmental	-	1,033,067	-	975,000	1,080,000	10.8%	1,080,000	10.8%	1,080,000	10.8%
52	TOTAL GENERAL FUND OPERATING EXPENDITURES	37,074,393	40,214,638	41,376,678	44,816,382	50,950,095	13.7%	50,492,098	12.7%	50,492,098	12.7%

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

SUMMARY ALL DEPARTMENTS

		FY23	FY24		FY25	FY26					
57	OTHER FUNDS	Actual	Budget	Actual	Budget	Dept. Request	% Increase	Finance Committee/Co. Admin. Reco.	% Increase	BOS Proposed	% Increase
58	School	80,153,148	85,900,164	85,634,348	88,157,377	94,424,156	7.1%	94,424,156	7.1%	94,424,156	7.1%
59	School Cafeteria	3,326,555	2,946,609	3,777,949	3,378,044	3,496,951	3.5%	3,496,951	3.5%	3,496,951	3.5%
60	Landfill	1,568,968	1,751,119	1,821,883	1,876,087	2,065,158	10.1%	2,065,158	10.1%	2,065,158	10.1%
61	DHS	4,756,493	6,286,212	4,700,796	6,446,311	7,079,119	9.8%	7,079,119	9.8%	7,079,119	9.8%
62	Capital Improvement Projects	13,212,641	41,183,924	20,033,999	51,672,859	19,343,599	-62.6%	12,718,599	-75.4%	12,718,599	-75.4%
63	Debt Service	5,133,904	5,059,818	5,053,838	5,935,164	11,407,935	92.2%	11,407,935	92.2%	11,407,935	92.2%
51	Broadband Authority	10,254	23,800	4,478	18,700	16,000	-14.4%	16,000	-14.4%	16,000	-14.4%
64	Revenue Recovery	302,853	356,376	295,530	376,046	382,445	1.7%	382,445	1.7%	382,445	1.7%
34	Opioid Abatement	-	170,264	95,264	92,433	161,513	74.7%	161,513	74.7%	161,513	74.7%
65	CSA	4,172,915	4,289,870	4,306,726	4,392,938	4,497,194	2.4%	4,497,194	2.4%	4,497,194	2.4%
34	Airport	-	-	505,783	679,867	845,030	24.3%	845,030	24.3%	845,030	24.3%
66							0.0%		0.0%		0.0%
67	TOTAL OTHER FUND EXPENDITURES	112,637,732	147,968,156	126,230,595	163,025,826	143,719,101	-11.8%	137,094,101	-15.9%	137,094,101	-15.9%
68											
69	TOTAL EXPENDITURES	149,712,125	188,182,794	167,607,273	207,842,207	194,669,196	-6.3%	187,586,199	-9.7%	187,586,199	-9.7%
70											
71		FY23	FY24		FY25	FY26		FY26		FY26	
72	REVENUES	Actual	Budget	Actual	Budget	Dept. Request	% Increase	Finance Committee/Co. Admin. Reco.	% Increase	BOS Proposed	% Increase
73	General Fund										
74	General property taxes	77,646,823	81,740,281	84,128,064	91,419,235	97,052,017	6.2%	97,052,017	6.2%	97,052,017	6.2%
75	Other local taxes	10,953,194	9,930,000	12,573,639	12,140,000	13,005,000	7.1%	13,005,000	7.1%	13,005,000	7.1%
76	Permits, privilege fees and regulatory licenses	1,213,203	1,088,000	1,326,457	1,238,000	2,720,965	119.8%	2,720,965	119.8%	2,720,965	119.8%
77	Fines and forfeitures	123,308	80,000	78,106	100,000	100,000	0.0%	100,000	0.0%	100,000	0.0%
78	Revenue from use of money and property	1,916,742	912,000	3,032,654	1,938,592	2,800,000	44.4%	2,800,000	44.4%	2,800,000	44.4%
79	Charges for services	756,553	588,000	1,125,974	1,139,000	1,210,500	6.3%	1,210,500	6.3%	1,210,500	6.3%
80	Miscellaneous	210,949	190,000	878,431	190,000	170,000	-10.5%	170,000	-10.5%	170,000	-10.5%
81	Recovered costs	271,396	155,000	1,178,771	240,000	250,000	4.2%	250,000	4.2%	250,000	4.2%
82	Intergovernmental	4,512,661	4,653,681	4,896,985	4,954,598	5,188,288	4.7%	5,188,288	4.7%	5,188,288	4.7%
83	Other Funds		-		-					-	
84	School Revenues	39,622,936	39,809,819	43,262,235	41,610,265	44,179,282	6.2%	44,179,282	6.2%	44,179,282	6.2%
85	Cafeteria Revenue	3,564,118	2,946,609	3,543,392	3,378,044	3,496,951	3.5%	3,496,951	3.5%	3,496,951	3.5%
86	Landfill Tipping Fees	733,056	520,000	713,509	680,000	700,000	2.9%	700,000	2.9%	700,000	2.9%
87	CIP Fund Revenues/Borrowed Funds	3,933,244	2,070,000	3,747,258	2,820,000	3,420,000	21.3%	3,420,000	21.3%	3,420,000	21.3%
88	DHS Revenues	3,680,912	4,814,296	3,718,969	4,935,491	5,136,141	4.1%	5,136,141	4.1%	5,136,141	4.1%
89	CSA Revenues	2,176,298	2,200,000	2,257,777	2,230,000	2,260,000	1.3%	2,260,000	1.3%	2,260,000	1.3%
89	Opioid Abatement Funding	-	170,264	151,338	35,025	161,513	361.1%	161,513	361.1%	161,513	361.1%
89	Airport Revenues	-	-	193,417	440,316	566,000	28.5%	566,000	0	566,000	0
90	Revenue Recovery Funds	1,922,370	1,800,000	1,974,516	2,350,000	2,350,000	0.0%	2,350,000	0.0%	2,350,000	0.0%
91	Debt Service ARRA Funds	280,508	250,000	274,353	275,000	275,000	0.0%	275,000	0.0%	275,000	0.0%
92	Grant Funding	-	11,590,000	-	-		0.0%	-	0.0%	-	0.0%
92	Rev Recovery/Opioid/General Fund Balance Usage	-	-	-	-		0.0%	-	0.0%	-	0.0%
92	Wellness Reserves Fund Balance Usage	-	-	-	-	-	0.0%	-	0.0%	-	0.0%
92	IDA Debt Issuance	-	4,900,000	-	-	-	0.0%	-	0.0%	-	0.0%
92	County/LCPS/LCWA Debt Issuance	-	15,960,000	-	32,645,641	-	-100.0%	-	-100.0%	-	-100.0%
92	County Long Term Capital Reserves (CIP Fund Balance)	-	-	-	-		0.0%		0.0%	-	0.0%
92	School Capital Reserves (CIP Fund Balance)	2,342,770	1,814,844	2,342,770	3,083,000	2,544,542	-100.0%	2,544,542	-17.5%	2,544,542	-17.5%
93	REVENUES BUDGETED	155,861,041	188,182,794	171,398,616	207,842,207	187,586,199	-9.7%	187,586,199	-9.7%	187,586,199	-9.7%
94											
95	REVENUE EXCESS (SHORTFALL)	6,148,916	0	3,791,343	(0)	(7,082,997)		0		0	