



	A	B	C	D	E	F	G	H	I	P
1	 <div>FY27 BUDGET BOS February 12, 2025</div>	FY26 Adopted Budget	FY26 Amended Budget	FY27 Budget Requests	Increase / (Decrease)	Percent Increase/ (Decrease)	FY27 COAD Proposed	Increase / (Decrease)	Percent Increase/ (Decrease)	Collect Rates
2	Real Estate (Residential)	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	99.0%
3	Real Estate (Commercial)	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	99.0%
4	Mobile Homes	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	99.0%
5	Real Estate (Public Service Corp.)	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	100.0%
6	Personal Property (Residential)	\$4.10	\$4.10	\$4.10	\$0.000	0.0%	\$4.10	\$0.000	0.00%	88.0%
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	88.0%
8	Personal Property (Public Service Corp.)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$4.10	\$1.200	41.38%	100.0%
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$0.000	0.0%	\$1.90	\$0.000	0.00%	100.0%
10		\$0	(\$0)	(\$2,089,433)			\$0			
11										
12	EXPENDITURES									
13	GENERAL GOVERNMENT	\$4,141,827	\$4,463,931	\$4,922,973	\$459,042	10.3%	\$4,708,453	\$244,522	5.5%	
14	Board of Supervisors	174,629	269,416	198,294	(\$71,122)	-26.4%	198,294	(71,122)	-26.4%	
15	County Administration	509,657	529,456	837,174	\$307,718	58.1%	748,990	219,534	41.5%	
16	County Attorney	351,336	394,333	388,173	(\$6,160)	-1.6%	388,173	(6,160)	-1.6%	
17	Commissioner of the Revenue	534,635	573,137	640,655	\$67,518	11.8%	578,487	5,350	0.9%	
18	Reassessment	50,000	50,000	122,268	\$72,268	144.5%	122,268	72,268	144.5%	
19	Board of Equalization	3,278	3,278	3,053	(\$225)	-6.9%	3,053	(225)	-6.9%	
20	Treasurer	666,488	666,488	741,738	\$75,250	11.3%	679,570	13,082	2.0%	
21	Information Technology	648,245	682,327	761,430	\$79,103	11.6%	761,430	79,103	11.6%	
22	Finance	488,118	557,460	567,806	\$10,346	1.9%	567,806	10,346	1.9%	
23	Registrar/Board of Elections	483,172	488,305	428,663	(\$59,642)	-12.2%	426,663	(61,642)	-12.6%	
24	Human Resources	232,269	249,731	233,719	(\$16,012)	-6.4%	233,719	(16,012)	-6.4%	
25										
26	JUDICIAL ADMINISTRATION	\$1,790,622	\$1,901,255	\$2,108,798	\$207,543	10.9%	\$2,033,349	\$132,094	6.9%	
27	General District Courts	4,964	4,964	4,964	\$0	0.0%	4,964	0	0.0%	
28	Juvenile Court Service Unit	2,900	2,900	3,100	\$200	6.9%	3,100	200	6.9%	
29	Clerk of the Circuit Court	954,267	997,509	1,018,159	\$20,650	2.1%	1,018,159	20,650	2.1%	
30	Circuit Court Operations	38,525	38,525	40,730	\$2,205	5.7%	40,730	2,205	5.7%	
31	Circuit Court Judge	102,706	109,649	109,649	\$0	0.0%	106,549	(3,100)	-2.8%	
32	Commonwealth's Attorney	687,260	747,708	932,196	\$184,488	24.7%	859,847	112,139	15.0%	
33										
34	PUBLIC SAFETY	\$14,828,870	\$15,118,030	\$16,902,585	\$1,784,555	11.8%	\$16,191,714	\$1,073,684	7.1%	
35	Sheriff's Office	5,716,860	5,777,494	5,824,953	\$47,459	0.8%	5,771,969	(5,525)	-0.1%	
36	Magistrate Office	1,000	1,000	1,000	\$0	0.0%	1,000	0	0.0%	
37	E-911	2,624,398	2,758,491	3,309,601	\$551,110	20.0%	3,299,302	540,811	19.6%	
38	Fire and Rescue	1,241,013	1,273,129	1,750,246	\$477,117	37.5%	1,378,628	105,499	8.3%	
39	State Dept. of Forestry	9,142	9,142	9,142	\$0	0.0%	9,142	0	0.0%	
40	Correction and Detention	1,425,884	1,425,884	1,506,175	\$80,291	5.6%	1,506,175	80,291	5.6%	
41	Building Inspections	371,498	399,959	399,459	(\$500)	-0.1%	399,459	(500)	-0.1%	
42	Emergency Management	112,719	122,326	123,051	\$725	0.6%	123,051	725	0.6%	
43	Emergency Services	2,833,052	2,857,302	3,140,827	\$283,525	9.9%	3,125,827	268,525	9.4%	
44	Public Animal Shelter	493,304	493,304	838,131	\$344,827	69.9%	577,161	83,857	17.0%	
45										
46	PUBLIC WORKS	\$4,581,331	\$4,610,446	\$4,670,578	\$60,132	1.3%	\$4,624,483	\$14,037	0.3%	
47	Litter Control Program	5,000	5,000	30,000	25,000	500.0%	30,000	25,000	500.0%	
48	Facilities	1,324,496	1,324,496	1,319,496	(5,000)	-0.4%	1,319,496	(5,000)	-0.4%	
49	General Services	636,909	636,909	618,920	(17,989)	-2.8%	618,920	(17,989)	-2.8%	
50	Public Works	311,809	329,881	335,635	5,754	1.7%	333,357	3,476	1.1%	
51	Convenience Center & Landfill	455,654	462,182	462,182	0	0.0%	462,182	0	0.0%	
52	Public Utilities	177,208	181,723	234,038	52,315	28.8%	190,221	8,498	4.7%	
53	JRWAs Operations	1,670,255	1,670,255	1,670,307	52	0.0%	1,670,307	52	0.0%	
54										
55	HEALTH AND WELFARE	\$7,763,666	\$7,801,372	\$8,100,365	\$298,993	3.8%	\$7,979,066	\$177,694	2.3%	
56	Health	352,099	352,099	375,160	23,061	6.5%	375,160	23,061	6.5%	
57	VJCCCA	6,585	6,585	6,585	0	0.0%	6,585	0	0.0%	
58	CSA	146,133	152,183	144,283	(7,900)	-5.2%	144,283	(7,900)	-5.2%	
59	CSA Purchase of Services	3,435,786	3,435,786	3,637,986	202,200	5.9%	3,637,986	202,200	5.9%	
60	Social Services	3,823,063	3,854,719	3,936,351	81,632	2.1%	3,815,052	(39,667)	-1.0%	
61										
62	PARKS, RECREATION & CULTURAL	\$1,458,262	\$1,525,627	\$1,726,112	\$200,485	13.1%	\$1,550,355	\$24,728	1.6%	
63	Parks & Recreation	859,385	885,670	1,025,041	139,371	15.7%	905,041	19,371	2.2%	
64	Library	598,877	639,957	701,071	61,114	9.5%	645,314	5,357	0.8%	
65										
66	COMMUNITY DEVELOPMENT	\$1,518,202	\$1,620,081	\$1,881,244	\$261,163	16.1%	\$1,640,455	\$20,374	1.3%	
67	County Planner	424,749	455,784	456,234	450	0.1%	456,234	450	0.1%	
68	Planning Commission	24,612	24,612	24,612	0	0.0%	24,612	0	0.0%	
69	Board of Zoning Appeals	3,049	3,049	3,799	750	24.6%	3,799	750	24.6%	
70	Economic Development	271,083	341,927	322,139	(19,788)	-5.8%	322,139	(19,788)	-5.8%	
71	Commercial Kitchen	10,851	10,851	8,851	(2,000)	-18.4%	8,851	(2,000)	-18.4%	
72	VA Cooperative Extension	126,445	126,445	129,062	2,617	2.1%	129,062	2,617	2.1%	
73	Nonprofit Agencies	657,413	657,413	936,547	279,134	42.5%	695,758	38,345	5.8%	
74										
75	NONDEPARTMENTAL	\$1,342,704	\$589,265	\$1,093,645	\$504,380	85.6%	\$1,024,427	\$435,162	73.8%	
76	Nondepartmental	263,199	230,736	410,047	179,311	77.7%	410,047	179,311	77.7%	
77	Staff Pay Plan Wedge	496,347	54,303	337,516	283,213	521.5%	337,516	283,213	100.0%	
78	Staff Insurance Plan Wedge	283,158	4,226	346,082	341,856	8089.4%	276,864	272,638	6451.4%	
79	Compensation Study & Salary Adj. Costs	300,000	300,000	0	(300,000)	-100.0%	0	(300,000)	-100.0%	
80										
81						PLANNING YEARS INFLATION WEDGE (3% per Year)				
82										

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1	 <div>FY27 BUDGET BOS February 12, 2025</div>	FY26 Adopted Budget	FY26 Amended Budget	FY27 Budget Requests	Increase / (Decrease)	Percent Increase/ (Decrease)	FY27 COAD Proposed	Increase / (Decrease)	Percent Increase/ (Decrease)	Collect Rates
2	Real Estate (Residential)	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	99.0%
3	Real Estate (Commercial)	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	99.0%
4	Mobile Homes	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	99.0%
5	Real Estate (Public Service Corp.)	\$0.750	\$0.750	\$0.750	\$0.000	0.0%	\$0.760	\$0.010	1.33%	100.0%
6	Personal Property (Residential)	\$4.10	\$4.10	\$4.10	\$0.000	0.0%	\$4.10	\$0.000	0.00%	88.0%
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	88.0%
8	Personal Property (Public Service Corp.)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$4.10	\$1.200	41.38%	100.0%
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$0.000	0.0%	\$1.90	\$0.000	0.00%	100.0%
10		\$0	(\$0)	(\$2,089,433)			\$0			
11										
12	EXPENDITURES									
83	SUBTOTAL Operating	\$37,425,484	\$37,630,008	\$41,406,300	\$3,776,292	10.0%	\$39,752,302	\$2,122,294	5.6%	
84										
85	SCHOOLS	\$56,950,316	\$60,970,224	\$56,950,316	(\$4,019,908)	-6.6%	\$56,950,316	(\$4,019,908)	-6.6%	
86	Local/County	23,790,216	23,826,216	23,790,216	(36,000)	-0.2%	23,790,216	(36,000)	-0.2%	
87	State	31,265,400	34,758,769	31,265,400	(3,493,369)	-10.1%	31,265,400	(3,493,369)	-10.1%	
88	Federal	1,440,500	1,901,898	1,440,500	(461,398)	-24.3%	1,440,500	(461,398)	-24.3%	
89	Other Local	454,200	483,340	454,200	(29,140)	-6.0%	454,200	(29,140)	-6.0%	
90										
91	DEBT SERVICE	\$8,876,348	\$8,876,348	\$7,440,026	(\$1,436,322)	-16.2%	\$7,440,026	(\$1,436,322)	-16.2%	
92	County (Existing)	2,321,330	2,321,330	1,270,837	(1,050,493)	-45.3%	1,270,837	(1,050,493)	-45.3%	
93	Schools (Existing)	6,555,018	6,555,018	6,169,189	(385,829)	-5.9%	6,169,189	(385,829)	-5.9%	
94										
95	Capital Improvement Plan (CIP)	\$10,261,439	\$10,261,439	\$61,603,926	\$51,342,487	500.3%	\$52,493,099	\$42,231,660	411.6%	
96	Community Development	505,785	505,785	0	(505,785)	-100.0%	0	(\$505,785)	-100.0%	
97	Community Services	226,000	226,000	1,718,500	1,492,500	660.4%	699,000	\$473,000	209.3%	
98	Governmental	0	0	303,000	303,000	#DIV/0!	0	\$0	#DIV/0!	
99	Public Works	838,544	838,544	3,354,929	2,516,385	300.1%	2,854,929	\$2,016,385	240.5%	
100	Public Utilities	4,301,200	4,301,200	44,655,330	40,354,130	938.2%	44,655,330	\$40,354,130	938.2%	
101	Public Safety	3,039,910	3,039,910	5,332,167	2,292,257	75.4%	2,143,840	(\$896,070)	100.0%	
102	School	1,350,000	1,350,000	6,240,000	4,890,000	362.2%	2,140,000	\$790,000	58.5%	
103										
104	ENTERPRISE	\$4,256,022	\$8,256,022	\$4,476,146	(\$3,779,876)	-45.8%	\$4,300,877	(\$3,955,145)	-47.9%	
105	Palmyra Sewer Fund	246,318	246,318	304,040	57,722	23.4%	258,032	11,714	4.8%	
106	FUSD Fund	449,574	4,449,574	576,723	(3,872,851)	-87.0%	495,661	(3,953,913)	-88.9%	
107	Zion Crossroads Water & Sewer Fund	988,185	988,185	1,023,438	35,253	3.6%	975,239	(12,946)	-1.3%	
108	School Cafeteria Fund	2,571,945	2,571,945	2,571,945	0	0.0%	2,571,945	0	0.0%	
109										
110	TOTAL EXPENDITURES	\$117,769,609	\$125,994,041	\$171,876,714	\$45,882,673	36.4%	\$160,936,620	\$34,942,579	27.7%	
111										
112	REVENUES									
113										
114	OPERATING REVENUE	\$68,124,945	\$68,365,469	\$69,667,399	\$1,301,930	1.9%	\$70,008,627	\$1,643,158	2.4%	
115	Real Estate (Residential)	30,326,471	30,326,471	30,401,814	75,343	0.2%	31,226,573	900,102	3.0%	
116	Real Estate (Commercial)	953,896	953,896	902,863	(51,033)	-5.3%	935,757	(18,139)	-1.9%	
117	Mobile Homes	15,568	15,568	15,997	429	2.8%	16,376	808	5.2%	
118	Real Estate (Public Service Corp.)	3,561,342	3,561,342	4,497,518	936,176	26.3%	4,650,495	1,089,153	30.6%	
119	Personal Property (Residential)	10,329,053	10,329,053	9,632,655	(696,398)	-6.7%	8,970,092	(1,358,961)	-13.2%	
120	Personal Property (Business)	502,473	502,473	458,690	(43,783)	-8.7%	427,140	(75,333)	-15.0%	
121	Personal Property (Public Service Corp.)	49,988	49,988	58,803	8,815	17.6%	83,135	33,147	66.3%	
122	Machinery & Tools	39,827	39,827	42,431	2,604	6.5%	42,431	2,604	6.5%	
123	Delinquent Taxes RE	1,112,984	1,112,984	1,250,000	137,016	12.3%	1,250,000	137,016	12.3%	
124	Delinquent Taxes PP	1,625,000	1,625,000	1,950,000	325,000	20.0%	1,950,000	325,000	20.0%	
125	Other Local	9,716,910	9,749,384	10,742,745	993,361	10.2%	10,742,745	993,361	10.2%	
126	Commonwealth	9,240,481	9,269,866	9,024,140	(245,726)	-2.7%	9,024,140	(245,726)	-2.7%	
127	Federal	195,862	195,862	174,912	(20,950)	-10.7%	174,912	(20,950)	-10.7%	
128	Use of Fund Balance	455,090	633,755	514,831	(118,924)	-18.8%	514,831	(118,924)	-18.8%	
129										
130	SCHOOLS	\$33,160,100	\$37,144,008	\$33,160,100	(\$3,983,908)	-10.7%	\$33,160,100	(\$3,983,908)	-10.7%	
131	State	31,265,400	34,758,769	31,265,400	(3,493,369)	-10.1%	31,265,400	(3,493,369)	-10.1%	
132	Federal	1,440,500	1,901,898	1,440,500	(461,398)	-24.3%	1,440,500	(461,398)	-24.3%	
133	Other/Local	454,200	483,340	454,200	(29,140)	-6.0%	454,200	(29,140)	-6.0%	
134										
135	SOCIAL SERVICES	\$2,360,990	\$2,360,990	\$2,057,020	(\$303,970)	-12.9%	\$2,057,020	(\$303,970)	-12.9%	
136	State	882,544	882,544	770,792	(111,752)	-12.7%	770,792	(111,752)	-12.7%	
137	Federal	1,478,446	1,478,446	1,286,228	(192,218)	-13.0%	1,286,228	(192,218)	-13.0%	
138										
139	DEBT SERVICE	\$1,290,834	\$1,290,834	\$450,386	(\$840,448)	-65.1%	\$450,386	(\$840,448)	-65.1%	
140	State VPSA Rebate	338,059	338,059	354,755	16,696	4.9%	354,755	16,696	4.9%	
141	Use of Fund Balance	841,818	841,818	0	(841,818)	-100.0%	0	(841,818)	-100.0%	
142	Federal Interest Rate Subsidy	110,957	110,957	95,631	(15,326)	-13.8%	95,631	(15,326)	-13.8%	
143										
144	Capital Improvement Plan (CIP)	\$9,611,439	\$9,611,439	\$61,103,926	\$51,492,487	535.7%	\$51,993,099	\$42,381,660	441.0%	
145	Fund Balance	5,140,627	5,140,627	17,955,596	12,814,969	249.3%	8,344,769	3,204,142	100.0%	
146	Grant	470,812	470,812		(470,812)	-100.0%	0	(470,812)	-100.0%	
147	Other	4,000,000	4,000,000	43,148,330	39,148,330	978.7%	43,648,330	39,648,330	991.2%	
148	Borrowing	0	0	0	0	#DIV/0!	0	0	0.0%	
149										
150	ENTERPRISE	\$3,221,301	\$7,221,301	\$3,348,450	(\$3,872,851)	-53.6%	\$3,267,388	(\$3,953,913)	-54.8%	
151	Palmyra Sewer Fund	20,000	20,000	20,000	0	0.0%	20,000	0	0.0%	
152	FUSD Fund	449,574	4,449,574	576,723	(3,872,851)	-87.0%	495,661	(3,953,913)	-88.9%	
153	ZXR Water & Sewer Fund	179,782	179,782	179,782	0	0.0%	179,782	0	0.0%	
155	School Cafeteria Fund	2,571,945	2,571,945	2,571,945	0	0.0%	2,571,945	0	0.0%	
156										
157	TOTAL REVENUES	\$117,769,609	\$125,994,041	\$169,787,281	\$43,793,240	34.8%	\$160,936,620	\$34,942,579	27.7%	