

	A	B	C	D	E	F	G	H	I	J	K
1	 FY26 BUDGET BOS April 23, 2025	FY25 Adopted Budget	FY25 Amended Budget	FY26 Budget Requests	Increase / (Decrease)	Percent Increase/ (Decrease)	FY26 COAD Proposed	Increase / (Decrease)	Percent Increase/ (Decrease)	FY26 BOS Advertised	Increase / (Decrease)
2	Real Estate (Residential)	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
3	Real Estate (Commercial)	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
4	Mobile Homes	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
5	Real Estate (Public Utilities)	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
6	Personal Property (Residential)	\$4.10	\$4.10	\$4.10	\$0.000	0.0%	\$4.10	\$0.000	0.00%	\$4.10	\$0.000
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	\$2.90	\$0.00
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	\$2.90	\$0.00
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$0.000	0.0%	\$1.90	\$0.000	0.00%	\$1.90	\$0.00
10		\$0	(\$0)	(\$4,331,222)			\$0			\$0	
11											
12	EXPENDITURES										
13	GENERAL GOVERNMENT	\$4,009,043	\$4,114,259	\$4,366,120	\$251,861	6.1%	\$4,098,702	(\$15,557)	-0.4%	\$4,141,827	\$43,125
14	Board of Supervisors	132,779	163,824	174,629	\$10,805	6.6%	174,629	10,805	6.6%	174,629	0
15	County Administration	469,454	510,792	509,657	(\$1,135)	-0.2%	509,657	(1,135)	-0.2%	509,657	0
16	County Attorney	343,701	351,584	351,336	(\$248)	-0.1%	351,336	(248)	-0.1%	351,336	0
17	Commissioner of the Revenue	498,372	534,035	534,635	\$600	0.1%	534,635	600	0.1%	534,635	0
18	Reassessment	162,048	112,764	50,000	(\$62,764)	-55.7%	50,000	(62,764)	-55.7%	50,000	0
19	Board of Equalization	3,353	3,353	3,278	(\$75)	-2.2%	3,278	(75)	-2.2%	3,278	0
20	Treasurer	593,352	614,548	729,775	\$115,227	18.7%	666,488	51,940	8.5%	666,488	0
21	Information Technology	663,019	664,415	851,316	\$186,901	28.1%	648,245	(16,170)	-2.4%	648,245	0
22	Finance	493,032	488,563	488,118	(\$445)	-0.1%	488,118	(445)	-0.1%	488,118	0
23	Registrar/Board of Elections	415,056	437,459	441,107	\$3,648	0.8%	440,047	2,588	0.6%	483,172	43,125
24	Human Resources	234,877	232,922	232,269	(\$653)	-0.3%	232,269	(653)	-0.3%	232,269	0
25											
26	JUDICIAL ADMINISTRATION	\$1,671,807	\$1,770,866	\$1,835,622	\$64,756	3.7%	\$1,835,622	\$64,756	3.7%	\$1,790,622	(\$45,000)
27	General District Courts	4,570	4,570	4,964	\$394	8.6%	4,964	394	8.6%	4,964	0
28	Juvenile Court Service Unit	2,900	2,900	2,900	\$0	0.0%	2,900	0	0.0%	2,900	0
29	Clerk of the Circuit Court	884,038	941,622	999,267	\$57,645	6.1%	999,267	57,645	6.1%	954,267	(45,000)
30	Circuit Court Operations	42,570	42,570	38,525	(\$4,045)	-9.5%	38,525	(4,045)	-9.5%	38,525	0
31	Circuit Court Judge	100,428	102,206	102,706	\$500	0.5%	102,706	500	0.5%	102,706	0
32	Commonwealth's Attorney	637,301	676,998	687,260	\$10,262	1.5%	687,260	10,262	1.5%	687,260	0
33											
34	PUBLIC SAFETY	\$13,370,157	\$13,762,008	\$16,455,609	\$2,693,601	19.6%	\$14,513,230	\$751,222	5.5%	\$14,828,870	\$315,640
35	Sheriff's Office	4,971,574	5,153,371	6,388,482	\$1,235,111	24.0%	5,382,026	228,655	4.4%	5,716,860	334,834
36	Magistrate Office	0	0	1,000	\$1,000	#DIV/0!	1,000	1,000	#DIV/0!	1,000	0
37	E-911	2,500,506	2,562,848	2,816,066	\$253,218	9.9%	2,624,398	61,550	2.4%	2,624,398	0
38	Fire and Rescue	1,191,027	1,216,027	1,380,411	\$164,384	13.5%	1,241,013	24,986	2.1%	1,241,013	0
39	State Dept. of Forestry	9,142	9,142	9,142	\$0	0.0%	9,142	0	0.0%	9,142	0
40	Correction and Detention	1,347,220	1,347,220	1,413,615	\$66,395	4.9%	1,413,615	66,395	4.9%	1,425,884	12,269
41	Building Inspections	355,114	372,298	371,498	(\$800)	-0.2%	371,498	(800)	-0.2%	371,498	0
42	Emergency Management	103,293	100,669	112,719	\$12,050	12.0%	112,719	12,050	12.0%	112,719	0
43	Emergency Services	2,508,170	2,616,322	3,244,340	\$628,018	24.0%	2,864,515	248,193	9.5%	2,833,052	(31,463)
44	Public Animal Shelter	384,111	384,111	718,336	\$334,225	87.0%	493,304	109,193	28.4%	493,304	0
45											
46	PUBLIC WORKS	\$3,145,108	\$3,297,034	\$4,627,167	\$1,330,133	40.3%	\$4,581,331	\$1,284,297	39.0%	\$4,581,331	\$0
47	Litter Control Program	38,000	38,000	5,000	(33,000)	-86.8%	5,000	(33,000)	-86.8%	5,000	0
48	Facilities	1,302,157	1,339,006	1,324,496	(14,510)	-1.1%	1,324,496	(14,510)	-1.1%	1,324,496	0
49	General Services	602,295	602,295	636,909	34,614	5.7%	636,909	34,614	5.7%	636,909	0
50	Public Works	312,072	313,789	314,189	400	0.1%	311,809	(1,980)	-0.6%	311,809	0
51	Convenience Center & Landfill	462,776	522,104	455,654	(66,450)	-12.7%	455,654	(66,450)	-12.7%	455,654	0
52	Public Utilities	173,226	227,258	220,664	(6,594)	-2.9%	177,208	(50,050)	-22.0%	177,208	0
53	JRWA Operations	254,582	254,582	1,670,255	1,415,673	556.1%	1,670,255	1,415,673	556.1%	1,670,255	0
54											
55	HEALTH AND WELFARE	\$6,899,746	\$7,115,449	\$7,841,690	\$726,241	10.2%	\$7,625,555	\$510,106	7.2%	\$7,763,666	\$138,111
56	Health	331,940	331,940	352,099	20,159	6.1%	352,099	20,159	6.1%	352,099	0
57	VJCCCA	6,585	6,585	6,585	0	0.0%	6,585	0	0.0%	6,585	0
58	CSA	139,791	140,943	224,157	83,214	59.0%	146,133	5,190	3.7%	146,133	0
59	CSA Purchase of Services	3,060,786	3,060,786	3,435,786	375,000	12.3%	3,435,786	375,000	12.3%	3,435,786	0
60	Social Services	3,360,644	3,575,195	3,823,063	247,868	6.9%	3,684,952	109,757	3.1%	3,823,063	138,111
61											
62	PARKS, RECREATION & CULTURAL	\$1,371,550	\$1,450,982	\$1,495,678	\$44,696	3.1%	\$1,441,162	(\$9,820)	-0.7%	\$1,458,262	\$17,100
63	Parks & Recreation	823,181	853,065	878,245	25,180	3.0%	842,285	(10,780)	-1.3%	859,385	17,100
64	Library	548,369	597,917	617,433	19,516	3.3%	598,877	960	0.2%	598,877	0
65											
66	COMMUNITY DEVELOPMENT	\$1,448,670	\$1,756,045	\$1,649,612	(\$106,433)	-6.1%	\$1,518,202	(\$237,843)	-13.5%	\$1,518,202	\$0
67	County Planner	417,183	425,169	424,749	(420)	-0.1%	424,749	(420)	-0.1%	424,749	0
68	Planning Commission	21,462	21,462	24,612	3,150	14.7%	24,612	3,150	14.7%	24,612	0
69	Board of Zoning Appeals	3,100	3,100	3,049	(51)	-1.6%	3,049	(51)	-1.6%	3,049	0
70	Economic Development	241,254	538,143	271,083	(267,060)	-49.6%	271,083	(267,060)	-49.6%	271,083	0
71	Commercial Kitchen	14,949	14,949	10,851	(4,098)	-27.4%	10,851	(4,098)	-27.4%	10,851	0
72	VA Cooperative Extension	121,929	121,929	126,445	4,516	3.7%	126,445	4,516	3.7%	126,445	0
73	Nonprofit Agencies	628,793	631,293	788,823	157,530	25.0%	657,413	26,120	4.1%	657,413	0
74											
75	NONDEPARTMENTAL	\$1,199,049	\$277,012	\$1,455,967	\$1,178,955	425.6%	\$1,424,505	\$1,147,493	414.2%	\$1,342,704	(\$81,801)
76	Nondepartmental	305,000	224,955	345,000	120,045	53.4%	345,000	120,045	53.4%	263,199	(81,801)
77	Staff Pay Plan Wedge	601,867	52,057	496,347	444,290	853.5%	496,347	444,290	100.0%	496,347	0
78	Staff Insurance Plan Wedge	198,830	0	314,620	314,620	#DIV/0!	283,158	283,158	#DIV/0!	283,158	0
79	Compensation Study & Salary Adj. Costs	0	0	300,000	300,000	#DIV/0!	300,000	300,000	#DIV/0!	300,000	300,000
80	Staff VRS Wedge	93,352	0	0	0	#DIV/0!	0	0	0.0%	0	0
81											
82	PLANNING YEARS INFLATION WEDGE (2% per Year) FIVE YEARS INFLATION WEDGE (10% per Year)										
83											

	A	B	C	D	E	F	G	H	I	J	K
1	 FY26 BUDGET BOS April 23, 2025	FY25 Adopted Budget	FY25 Amended Budget	FY26 Budget Requests	Increase / (Decrease)	Percent Increase/ (Decrease)	FY26 COAD Proposed	Increase / (Decrease)	Percent Increase/ (Decrease)	FY26 BOS Advertised	Increase / (Decrease)
2	Real Estate (Residential)	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
3	Real Estate (Commercial)	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
4	Mobile Homes	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
5	Real Estate (Public Utilities)	\$0.844	\$0.844	\$0.689	-\$0.155	-18.4%	\$0.720	\$0.031	4.50%	\$0.750	\$0.030
6	Personal Property (Residential)	\$4.10	\$4.10	\$4.10	\$0.000	0.0%	\$4.10	\$0.000	0.00%	\$4.10	\$0.000
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	\$2.90	\$0.00
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	\$2.90	\$0.00
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$0.000	0.0%	\$1.90	\$0.000	0.00%	\$1.90	\$0.00
10		\$0	(\$0)	(\$4,331,222)			\$0			\$0	
11											
12	EXPENDITURES										
84	SUBTOTAL Operating	\$33,115,130	\$33,543,655	\$39,727,465	\$6,183,810	18.4%	\$37,038,309	\$3,494,654	10.4%	\$37,425,484	\$387,175
85											
86	SCHOOLS	\$55,150,388	\$58,364,731	\$55,150,388	(\$3,214,343)	-5.5%	\$55,150,388	(\$3,214,343)	-5.5%	\$56,950,316	\$1,799,928
87	Local/County	22,269,388	22,269,388	22,269,388	0	0.0%	22,269,388	0	0.0%	23,790,216	1,520,828
88	State	30,750,000	33,655,399	30,750,000	(2,905,399)	-8.6%	30,750,000	(2,905,399)	-8.6%	31,265,400	515,400
89	Federal	1,676,800	1,985,744	1,676,800	(308,944)	-15.6%	1,676,800	(308,944)	-15.6%	1,440,500	(236,300)
90	Other Local	454,200	454,200	454,200	0	0.0%	454,200	0	0.0%	454,200	0
91											
92	DEBT SERVICE	\$8,955,047	\$8,955,047	\$8,876,348	(\$78,699)	-0.9%	\$8,876,348	(\$78,699)	-0.9%	\$8,876,348	\$0
93	County (Existing)	2,395,766	2,395,766	2,321,330	(74,436)	-3.1%	2,321,330	(74,436)	-3.1%	2,321,330	0
94	Schools (Existing)	6,559,281	6,559,281	6,555,018	(4,263)	-0.1%	6,555,018	(4,263)	-0.1%	6,555,018	0
95											
96	Capital Improvement Plan (CIP)	\$6,157,326	\$5,640,508	\$16,575,173	\$10,934,665	193.9%	\$9,861,539	\$4,221,031	74.8%	10,261,439	\$399,900
97	Community Development	0	0	1,278,691	1,278,691	#DIV/0!	505,785	\$505,785	#DIV/0!	505,785	0
98	Community Services	180,000	180,000	1,478,000	1,298,000	721.1%	226,000	\$46,000	25.6%	226,000	0
99	Public Works	1,051,600	1,051,600	1,878,544	826,944	78.6%	838,544	(\$213,056)	-20.3%	838,544	0
100	Public Utilities	375,000	375,000	4,301,200	3,926,200	1047.0%	4,301,200	\$3,926,200	1047.0%	4,301,200	0
101	Public Safety	2,012,726	2,162,726	4,113,738	1,951,012	90.2%	2,790,010	\$627,284	100.0%	3,039,910	249,900
102	School	2,538,000	1,871,182	3,525,000	1,653,818	88.4%	1,200,000	(\$671,182)	-35.9%	1,350,000	150,000
103											
104	ENTERPRISE	\$4,127,303	\$4,502,303	\$4,372,758	(\$129,545)	-2.9%	\$4,208,932	(\$293,371)	-6.5%	\$4,256,022	\$47,090
105	Palmyra Sewer Fund	220,512	220,512	280,323	59,811	27.1%	237,318	16,806	7.6%	246,318	9,000
106	FUSD Fund	421,354	796,354	519,199	(277,155)	-34.8%	449,574	(346,780)	-43.5%	449,574	0
107	Zion Crossroads Water & Sewer Fund	951,582	951,582	1,039,381	87,799	9.2%	988,185	36,603	3.8%	988,185	0
108	School Cafeteria Fund	2,533,855	2,533,855	2,533,855	0	0.0%	2,533,855	0	0.0%	2,571,945	38,090
109											
110	TOTAL EXPENDITURES	\$107,505,194	\$111,006,245	\$124,702,132	\$13,695,887	12.3%	\$115,135,516	\$4,129,271	3.7%	\$117,769,609	\$2,634,093
111											
112	REVENUES										
113											
114	OPERATING REVENUE	\$62,368,132	\$62,796,657	\$64,618,360	\$1,821,703	2.9%	\$66,166,225	\$3,369,568	5.4%	\$68,124,945	\$1,958,720
115	Real Estate (Residential)	26,847,684	26,847,684	27,641,046	793,362	3.0%	29,032,820	2,185,136	8.1%	30,326,471	1,293,651
116	Real Estate (Commercial)	1,006,027	1,006,027	825,196	(180,831)	-18.0%	866,746	(139,281)	-13.8%	953,896	87,150
117	Mobile Homes	17,168	17,168	14,350	(2,818)	-16.4%	15,073	(2,095)	-12.2%	15,568	495
118	Real Estate (Public Utilities)	4,094,136	4,094,136	3,305,070	(789,066)	-19.3%	3,418,888	(675,248)	-16.5%	3,561,342	142,454
119	Personal Property (Residential)	10,173,492	10,173,492	10,342,286	168,794	1.7%	10,342,286	168,794	1.7%	10,329,053	(13,233)
120	Personal Property (Business)	464,936	464,936	502,473	37,537	8.1%	502,473	37,537	8.1%	502,473	0
121	Personal Property (Public Utilities)	44,901	44,901	49,988	5,087	11.3%	49,988	5,087	11.3%	49,988	0
122	Machinery & Tools	37,391	37,391	39,827	2,436	6.5%	39,827	2,436	6.5%	39,827	0
123	Delinquent Taxes RE	950,000	950,000	1,112,984	162,984	17.2%	1,112,984	162,984	17.2%	1,112,984	0
124	Delinquent Taxes PP	1,206,022	1,206,022	1,625,000	418,978	34.7%	1,625,000	418,978	34.7%	1,625,000	0
125	Other Local	8,785,102	8,822,902	9,716,910	894,008	10.1%	9,716,910	894,008	10.1%	9,716,910	0
126	Commonwealth	8,409,911	8,426,125	8,916,243	490,118	5.8%	8,916,243	490,118	5.8%	9,240,481	324,238
127	Federal	195,862	195,862	195,862	0	0.0%	195,862	0	0.0%	195,862	0
128	Federal - ARPA	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0
129	Use of Fund Balance	135,500	510,011	331,125	(178,886)	-35.1%	331,125	(178,886)	-35.1%	455,090	123,965
130											
131	SCHOOLS	\$32,881,000	\$36,095,343	\$32,881,000	(\$3,214,343)	-8.9%	\$32,881,000	(\$3,214,343)	-8.9%	\$33,160,100	\$279,100
132	State	30,750,000	33,655,399	30,750,000	(2,905,399)	-8.6%	30,750,000	(2,905,399)	-8.6%	31,265,400	515,400
133	Federal	1,676,800	1,985,744	1,676,800	(308,944)	-15.6%	1,676,800	(308,944)	-15.6%	1,440,500	(236,300)
134	Other/Local	454,200	454,200	454,200	0	0.0%	454,200	0	0.0%	454,200	0
135											
136	SOCIAL SERVICES	\$2,118,761	\$2,118,761	\$2,252,707	\$133,946	6.3%	\$2,252,707	\$133,946	6.3%	\$2,360,990	\$108,283
137	State	731,524	731,524	774,261	42,737	5.8%	774,261	42,737	5.8%	882,544	108,283
138	Federal	1,387,237	1,387,237	1,478,446	91,209	6.6%	1,478,446	91,209	6.6%	1,478,446	0
139											
140	DEBT SERVICE	\$1,308,984	\$1,308,984	\$1,290,834	(\$18,150)	-1.4%	\$1,290,834	(\$18,150)	-1.4%	\$1,290,834	\$0
141	State VPSA Rebate	341,059	341,059	338,059	(3,000)	-0.9%	338,059	(3,000)	-0.9%	338,059	0
142	Use of Fund Balance	841,818	841,818	841,818	0	0.0%	841,818	0	0.0%	841,818	0
143	Federal Interest Rate Subsidy	126,107	126,107	110,957	(15,150)	-12.0%	110,957	(15,150)	-12.0%	110,957	0
144											
145	Capital Improvement Plan (CIP)	\$5,707,326	\$5,565,508	\$16,075,173	\$10,509,665	188.8%	\$9,361,539	\$3,796,031	68.2%	\$9,611,439	\$249,900
146	Fund Balance	5,612,856	5,471,038	11,033,183	5,562,145	101.7%	4,890,727	(580,311)	100.0%	5,140,627	249,900
147	Grant	0	0	1,041,990	1,041,990	#DIV/0!	470,812	470,812	#DIV/0!	470,812	#REF!
148	Other	94,470	94,470	4,000,000	3,905,530	4134.1%	4,000,000	3,905,530	4134.1%	4,000,000	0
149	Borrowing	0	0	0	0	#DIV/0!	0	0	0.0%	0	0
150											
151	ENTERPRISE	\$3,120,991	\$3,120,991	\$3,252,836	\$131,845	4.2%	\$3,183,211	\$62,220	2.0%	\$3,221,301	\$38,090
152	Palmyra Sewer Fund	20,000	20,000	20,000	0	0.0%	20,000	0	0.0%	20,000	0
153	FUSD Fund	421,354	421,354	519,199	97,845	23.2%	449,574	28,220	6.7%	449,574	0
154	ZXR Water & Sewer Fund	145,782	145,782	179,782	34,000	23.3%	179,782	34,000	23.3%	179,782	0
155	ZXR Water & Sewer Fund - Fund Balance	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0
156	School Cafeteria Fund	2,533,855	2,533,855	2,533,855	0	0.0%	2,533,855	0	0.0%	2,571,945	38,090
157											
158	TOTAL REVENUES	\$107,505,194	\$111,006,244	\$120,370,910	\$9,364,666	8.4%	\$115,135,516	\$4,129,272	3.7%	\$117,769,609	\$2,634,093