Essex County
VIRGINIA

REVENUE ESTIMATES	CURRENT FISCAL YEAR 2025	PROPOSED FISCAL YEAR 2026	INC./DEC.
FUND #100 General Funds			
General Property Tax	17,054,103	17,010,003	(44,100)
Other Local Taxes	3,631,883	3,480,500	(151,383)
Permits, Privilege, and Regulatory Fees	188,050	123,550	(64,500)
Fines and Forfeitures	35,000	20,000	(15,000)
Revenue from Use of Money and Property	457,000	610,703	153,703
Charges for Services	631,200	669,000	37,800
Miscellaneous Revenue	110,975	100,650	(10,325)
Non-Categorical Aid (State)	1,552,421	1,299,171	(253,250)
Shared Expenses (State)	1,677,925	1,677,925	-
Other Categorical Aid (State)	255,190	274,649	19,459
Revenue from Federal Government	438,062	449,158	11,096
Other Revenue Sources	35,000	18,000	(17,000)
Transfer from Reserve	1,254,865	-	(1,254,865)
Total General Funds	**27,321,674**	**25,733,309**	(1,588,365)
Other Funds			
Fund #102 Childrens Services Act (CSA)	2,010,151	1,882,599	(127,552)
Fund #105 Social Services	2,809,482	2,703,482	(106,000)
Fund #110 Debt Service	3,096,619	2,659,633	(436,986)
Fund #154 Glebe	2,130,726	-	(2,130,726)
Fund #205 Education	18,396,138	17,462,782	(933,356)
Fund #207 School Food	929,926	933,000	3,074
Fund #208 School Grant	2,131,496	1,056,329	(1,075,167)
Fund #301 Capital Projects	1,254,865	898,257.00	(1,254,865)
Total Other Funds	**32,759,403**	**27,596,082**	(5,163,321)
TOTAL REVENUE ESTIMATES	**60,081,077**	**53,329,391**	(6,751,686)

EXPENDITURE ESTIMATES			
FUND #100 General Funds			
Legislative	427,138	435,971	8,833
General and Financial Administration	1,136,790	1,079,753	(57,037)
Commissioner of The Revenue	321,965	336,719	14,754
Assessor	224,500	10,000	(214,500)
Treasurer	313,603	322,014	8,411
Electoral Board	81,847	62,936	(18,912)
Registrar	172,782	192,751	19,969
Courts	672,484	744,582	72,098
Office on Youth	6,337	6,717	380
Commonwealth's Attorney	408,185	469,343	61,158
Sheriff (Law Enforcement)	1,711,327	1,765,266	53,939
Fire and Rescue	241,848	322,080	80,232

Ambulance and Rescue Services	1,841,178	1,951,816	110,638
Forestry Service	6,776	6,776	-
Building	336,144	239,292	(96,852)
Animal Control	218,610	222,373	3,763
Medical Examiner	250	250	-
Zoning	245,186	261,360	16,174
Sheriff (Lockup and Dispatch)	1,372,343	1,609,029	236,686
Refuse Disposal	1,175,067	1,265,048	89,981
General Properties	682,174	866,742	184,568
Communications	259,219	293,339	34,120
Technology	629,232	715,046	85,814
Local Health Department	174,307	183,022	8,715
Mental Health	55,808	61,813	6,005
Bay Aging	142,288	150,652	8,364
Community College	9,006	9,006	-
Parks and Recreation (Partners)	11,000	11,000	-
Swimming Pool	82,566	82,459	(107)
Parks, Recreation, Summer Programs	199,260	180,301	(18,959)
Library	257,282	269,333	12,051
Essex County Museum	23,690	26,000	2,310
Economic Development	44,400	90,400	46,000
Planning District Commission	46,081	68,456	22,375
Three Rivers Soil and Water	11,025	11,025	-
Miscellaneous Programs	45,108	48,608	3,500
VPI Cooperative Extension	60,962	64,204	3,242
Capital Improvement Projects	112,386	-	(112,386)
Total Direct Expenditures	**13,760,153**	**14,435,481**	**675,328**
TRANSFERS			
CSA Fund	774,511	753,040	(21,471)
Virginia Public Assistance	899,034	919,184	20,150
Debt Service Fund	3,096,619	2,657,083	(439,536)
School Fund - Local	7,536,492	6,070,264	(1,466,228)
Transfer to Capital Projects Fund #301	1,254,865	898,257	(356,608)
Total Transfers	**13,561,521**	**11,297,827.60**	**(1,907,085)**
TOTAL REQUIREMENT - GENERAL FUND	**27,321,674**	**25,733,309**	**(1,588,365)**

FUND #102 Childrens Services Act (CSA)	2,010,151	1,882,599	(127,552)
FUND #105 Social Services	2,809,481	2,703,482	(105,999)
FUND #110 Debt Service	3,096,619	2,659,633	(436,986)
FUND #140 Pandemic Response	50,000	-	
FUND #205 Education	18,396,138	17,462,782	(933,356)
FUND #207 School Food	929,926	933,000	3,074
FUND #208 School Grant	2,131,496	1,056,329	(1,075,167)
FUND #301 Capital Projects	1,254,865	898,257	(356,608)
FUND #310 Capital Maintenance Reserve	-	-	-
Total Other Funds	**30,678,676**	**27,596,082**	**(3,032,594)**
TOTAL EXPENDITURE ESTIMATES	**58,000,350**	**53,329,391**	**(4,670,959)**
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	**27,321,674**	**25,733,309**	**(1,588,365)**
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	**27,321,674**	**25,733,309**	**(1,588,365)**
Additions to Capital Maintenance Reserve			
Additions to Glebe Fund Balance		-	
Beginning General Fund Unassigned Balance - July 1, 2024		**9,771,008**	**9,771,008**
Increase (Decrease) in Unassigned Balance		-	
Ending General Fund Unassigned Balance - June 30, 2025		**9,771,008**	**-**

Essex County
VIRGINIA

		ADJUSTED BUDGET FISCAL YEAR 2024	ADOPTED 2025	FY25-26 PROPOSED	Increase / Decrease
FUND #100	General Funds				
11010-0101	Current Year Real Estate Taxes	11,068,179	11,369,829	11,160,303	(209,526)
11010-0102	Delinquent Real Estate Taxes	375,000	325,000	275,000	(50,000)
	TOTAL	**11,443,179**	**11,694,829**	**11,435,303**	**(259,526)**
					-
11020-0105	Public Service Property Taxes	425,000	400,000	375,000	(25,000)
	TOTAL	**425,000**	**400,000**	**375,000**	**(25,000)**
					-
11030-0110	Current Year Personal Property Taxes	4,012,931	3,874,202	4,050,000	175,798
11030-0111	Delinquent Personal Property Taxes	275,000	75,000	90,000	15,000
	TOTAL	**4,287,931**	**3,949,202**	**4,140,000**	**190,798**
					-
11035-0115	Current Manufactured Homes Tax	36,600	43,000	43,000	-
11035-0116	Delinquent Manufactured Homes Taxes	5,272	5,272	2,500	(2,772)
	TOTAL	**41,872**	**48,272**	**45,500**	**(2,772)**
					-
11040-0120	Current Machinery & Tools Taxes	80,000	125,000	170,000	45,000
	TOTAL	**80,000**	**125,000**	**170,000**	**45,000**
					-
11045-0120	Current Business Personal PropertyTaxes	385,000	385,000	395,000	10,000
11045-0121	Delinquent Business Personal Property Tax	3,500	3,500	3,000	(500)
	TOTAL	**388,500**	**388,500**	**398,000**	**9,500**
					-
11050-0125	Current Merchants Capital Taxes	95,000	95,000	77,500	(17,500)
11050-0126	Delinquent Merchant Capital Taxes	500	700	700	-
	TOTAL	**95,500**	**95,700**	**78,200**	**(17,500)**
					-
11060-0130	Penalties Paid on Taxes	170,000	185,000	185,000	-
11060-0131	Interest Paid on Taxes	134,500	155,000	165,000	10,000
11060-0135	Convenience Fee - Credit Card				-
11060-0136	Fees on Delinquent Taxes				-
11060-0137	Attorney's Fees - Collected Land				-
11060-0138	Late Filing Tax Penalty	4,000	8,600	14,000	5,400
11060-0139	Vehicle Registration Witholding	4,000	4,000	4,000	-
	TOTAL	**312,500**	**352,600**	**368,000**	**15,400**
	GENERAL PROPERTY TAXES TOTAL	**17,074,482**	**17,054,103**	**17,010,003**	**(44,100)**
12010-0201	Local Sales and Use Taxes	2,291,410	2,911,883	2,800,000	(111,883)
	TOTAL	**2,291,410**	**2,911,883**	**2,800,000**	**(111,883)**
					-
12020-0210	Consumer Utility Taxes	233,000	250,000	240,000	(10,000)
	TOTAL	**233,000**	**250,000**	**240,000**	**(10,000)**
					-
12030-0220	Vehicle Licenses	405,000	412,000	400,000	(12,000)
	TOTAL	**405,000**	**412,000**	**400,000**	**(12,000)**
					-
12040-0110	Business Professional Licenses	7,000	8,500	8,000	(500)
	TOTAL	**7,000**	**8,500**	**8,000**	**(500)**
					-
12070-0225	Recordation Taxes	43,500	49,500	32,500	(17,000)
	TOTAL	**43,500**	**49,500**	**32,500**	**(17,000)**
	OTHER LOCAL TAXES TOTAL	**2,979,910**	**3,631,883**	**3,480,500**	**(151,383)**

					-
13010-0301	Dog Tag Sales	9,600	9,600	7,000	(2,600)
	TOTAL	**9,600**	**9,600**	**7,000**	**(2,600)**
					-
13030-0310	Transfer Fees	500	600	500	(100)
13030-0311	Variances & Subdivision Permits	3,000	5,500	6,800	1,300
13030-0312	Wetland Permits	2,500	3,500	2,250	(1,250)
13030-0313	Conditional Use Permits	300	750	750	-
13030-0314	Erosion Control Permits	1,000	1,000	-	(1,000)
13030-0315	Land Use Application Fees	3,000	15,000	8,750	(6,250)
13030-0316	Zoning Permits	6,000	8,500	6,750	(1,750)
13030-0320	Building Permits	80,000	75,000	35,000	(40,000)
13030-0321	Electrical Permits	16,000	15,500	10,000	(5,500)
13030-0322	Heating & Plumbing Permits	24,000	24,500	13,500	(11,000)
13030-0323	Manufactured/Mobile Home Permits	500	2,600	2,000	(600)
13030-0324	Short Term Rental Permit/Air B&B		2,500	1,500	(1,000)
13030-0325	Transient Occupancy Fee		10,000	15,000	5,000
13030-0340	2% Permit State Levey	1,500	1,000	750	(250)
13030-0360	Peddlers Licenses	-	-	-	-
13030-0370	Other Permits	4,000	12,500	13,000	500
	TOTAL	**142,300**	**178,450**	**116,550**	**(61,900)**
	PERMITS, PRIVILEGE & REGULATORY FEES	**151,900**	**188,050**	**123,550**	**(64,500)**
					-
14010-0401	Court Fines and Forfeitures	26,635	35,000	22,500	(12,500)
	TOTAL	**26,635**	**35,000**	**20,000**	**(15,000)**
	FINES AND FORFEITURES TOTAL	**26,635**	**35,000**	**20,000**	**(15,000)**
					-
15010-0501	Interest on Bank Deposits	8,000	425,000	575,000	150,000
	TOTAL	**8,000**	**425,000**	**575,000**	**150,000**
					-
15020-0512	Rent - Beale Sanctuary	1,000	-	-	-
15020-0513	Rent - Health Department	32,000	32,000	35,703	3,703
15020-0515	Rent - Chesapeake Bay Governor's School	4,500	-	-	-
	TOTAL	**37,500**	**32,000**	**35,703**	**3,703**
	USE OF MONEY & PROPERTY TOTAL	**45,500**	**457,000**	**610,703**	**153,703**
					-
16010-0601	Radar/Selective Enforcement	45,000	40,000	15,000	(25,000)
16010-0603	Jail Processing Fee (MPRSC)	48,814	90,000	90,000	-
16010-0605	Criminal/Traffic Cases Fee	4,000	4,000	5,000	1,000
16010-0607	Courthouse Maintenance Fees	6,000	7,500	7,500	-
16010-0608	Commonwealth Attorney Fees	600	750	750	-
16010-0610	Sheriff's Fees	-	950	750	(200)
	TOTAL	**104,414**	**143,200**	**119,000**	**(24,200)**
					-
16030-0650	EMS Billing Cost Recovery	291,060	385,000	450,000	65,000
16030-0655	Cigarette Tax (NEW)	42,000	72,000	67,500	
	TOTAL	**333,060**	**457,000**	**517,500**	**60,500**
					-
16130-0610	Parks & Recreation Fees	25,000	29,000	30,000	1,000
16130-0615	Swimming Pool Fees	3,500	-	-	-
	TOTAL	**28,500**	**29,000**	**30,000**	**1,000**
					-
16160-0620	Sale of Maps				-
16160-0623	Sale of History Books				-
16160-0625	Town's Erosion and Sediment	2,000	2,000	2,500	500
16160-0635	Econ. Development Cost Share w/Town				-
	TOTAL	**2,000**	**2,000**	**2,500**	**500**
					-

16170-0630 Towns Share of Refuse Disposal	3,625	-	-	-
16170-0635 Town Share Animal Control	3,060	-	-	-
16170-0640 Emergency Radio System Fees	21,000	-	-	-
TOTAL	**27,685**	-	-	-
CHARGES FOR SERVICES TOTAL	**495,659**	**631,200**	**669,000**	**37,800**
				-
18990-0801 Copies	4,300	4,900	3,000	**(1,900)**
18990-0802 Animal Shelter Fees		1,000	1,200	
18990-0803 Libraries Salaries Reimbursement				-
18990-0804 School Custodial Exepnditure Refund	365,560	-	-	
18990-0810 Restitution Revenue	2,600	2,600	1,200	**(1,400)**
18990-0816 School - EHS Security by Sheriff	2,000	2,225	2,500	**275**
18990-0817 Mobile Date Terminals-Town Annual Fee		2,750	2,750	-
18990-0830 Keep Virginia Beautiful/Comm Clean Up	-			
18990-0870 EMS Donations				-
18990-0880 Essex Sunshine Donation				-
18990-0890 Miscellaneous Refunds	18,850	22,500	20,000	**(2,500)**
18990-0899 Miscellaneous Revenue	36,000	75,000	70,000	**(5,000)**
18990-0900 Building and Zoning Bonds	-			
TOTAL	**429,310**	**110,975**	**100,650**	**(10,325)**
MISCELLANEOUS REVENUE TOTAL	**429,310**	**110,975**	**100,650**	**(10,325)**
				-
22000-2101 Rolling Stock Taxes	1,000	1,750	1,500	**(250)**
22000-2103 Mobile Home Taxes	23,000	26,500	30,000	**3,500**
22000-2105 Clerk's Fees - Deeds	152,750	145,000	90,000	**(55,000)**
22000-2107 State Recordation Taxes	-	-	-	-
22000-2109 4% Car Rental Taxes	42,500	20,000	5,000	**(15,000)**
22000-2111 Communication Tax	300,000	305,000	240,000	**(65,000)**
22000-2120 PPTRA-Car Tax Reimbursement	1,054,171	1,054,171	1,054,171	-
TOTAL	**1,573,421**	**1,552,421**	**1,299,171**	**(253,250)**
NON-CATEGORICAL AID TOTAL	**1,573,421**	**1,552,421**	**1,299,171**	**(253,250)**
23000-2210 Commonwealth's Attorney	225,301	273,749	273,749	-
23000-2220 Sheriff	755,852	872,594	872,594	-
23000-2230 Commissioner of the Revenue	121,090	137,288	137,288	-
23000-2240 Treasurer	93,984	100,363	100,363	-
23000-2250 Clerk of the Circuit Court	204,253	218,796	218,796	-
23000-2270 Registrar	76,364	75,135	75,135	-
TOTAL	**1,476,845**	**1,677,925**	**1,677,925**	-
SHARED EXPENSES STATE TOTAL	**1,476,845**	**1,677,925**	**1,677,925**	-
				-
24000-2111 EMS Four-for-Life	13,000	13,402	13,402	-
24000-2113 EMS Regional Grant	-	-	15,364	**15,364**
24000-2301 State Reimbursement for Grand		-		-
24000-2305 Animal Friendly Plates - DMV	-	250	250	-
24000-2400 Grant-Adult Drug Court	6,000	6,000	-	
24000-2401 Emergency Services	70,000	-	1,000	-
24000-2402 Emergency Management Grant	-	119,824	27,500	
24000-2403 E-911 Wireless State Funds	48,821	53,000	53,500	**500**
24000-2404 Grant-Sheriff Police Car & Equipment	-	-		-
24000-2404 SRO Grant	-	41,872	41,872	-
24000-2409 Grant - Department of Motor Vehicles	-	-		-
24000-2411 Grant - Fire Programs	35,521	37,848	43,080	**5,232**
24000-2415 Grant-DCJS re: L.E. Block	2,500	-	-	-
24000-2421 Grant- Circuit Court	51,493	30,000	-	**(30,000)**
24000-2425 Grant - Victim/Witness State	34,264	10,279	10,279	-
24000-2426 Grant-Tornado Victims	-	-		-

24000-2427 Grant - Domestic Violence	11,250	45,000	45,000	-
24000-2428 EMS Grant	-	13,316	-	**(13,316)**
24000-2431 Forest Sustainable Fund Grant	-	17,760	15,000	**(2,760)**
24000-2441 Litter Control	6,000	8,402	8,402	-
24000-2701 Grant - Library	-	-		-
24000-2702 RSAF Grant	-	-		-
24000-2703 E-911 System Grant	-	-		-
24000-2704 Triad Grant	-	-		-
24000-2705 AFID Grant - Blue Ridge Lumber	-		-	-
TOTAL	**278,849**	**396,953**	**274,649**	**(122,304)**
OTHER CATEGORICAL AID (STATE) TOTAL	**278,849**	**396,953**	**274,649**	**(122,304)**
35010-2409 DMV Ground Transportation Safety GT	-			-
35010-2425 Grant-Victim/Witness-Federal	-			-
35010-3101 Refuge Revenue Sharing	-		3,000	**3,000**
35010-3103 Victim- Witness Federal Funding	-	-	28,500	**28,500**
35010-3105 Federal Emergency Response Grant	-	21,587		**(21,587)**
35010-3106 Emergency Preparedness Grant	-			-
35010-3107 Federal Transportation Grants				-
35010-3109 Rural Development Grants				-
35010-3113 Byrne--Justice Assistance Grant				-
35010-3114 Debt Serv-VPSA 2017B Refunding	15,700	15,700	15,700	-
35010-3115 Debt Service - QSCB Credit	400,775	400,775	401,958	**1,183**
35010-3117 Registrar's Equipment Grant				-
35010-3119 Sheriff-Federal Asset Forfeit				-
TOTAL	**416,475**	**438,062**	**449,158**	**11,096**
FEDERAL REVENUE TOTAL	**416,475**	**438,062**	**449,158**	**11,096**
				-
41020-4101 VACORP Insurance Refunds	-	20,000	18,000	**(2,000)**
41020-4105 Other Revenue Sources		15,000	15,000	
TOTAL	**-**	**20,000**	**18,000**	**(2,000)**
OTHER REVENUE SOURCES TOTAL	**-**	**35,000**	**18,000**	**(17,000)**
				-
92000-4999 Transfer From Reserve		1,254,865	-	**(1,254,865)**
TOTAL		**1,254,865**	**-**	**(1,254,865)**
GENERAL FUND TOTAL	**24,948,985**	**27,463,437**	**25,733,309**	**(1,730,128)**
FUND #102 CSA Local Revenue				-
24000-2417 CSA State Revenue	891,427	1,235,640	1,129,559	**(106,081)**
92000-9100 General Fund Transfer to CSA	590,893	774,511	753,040	**(21,471)**
TOTAL	**1,482,320**	**2,010,151**	**1,882,599**	**(127,552)**
FUND #105 Social Svcs Local Revenue				-
24000-2419 Social Svcs State Revenue	456,235	823,190	797,527	**(25,663)**
35010-3419 Social Svcs Federal Revenue	958,047	1,087,258	1,094,910	**7,652**
92000-9100 General Fund Transfer to Social Services	486,918	899,034	811,045	**(87,989)**
TOTAL	**1,901,200**	**2,809,482**	**2,703,482**	**(106,000)**
FUND #110 Debt Service Fund- Interest				
41040-0004 Proceeds From Indebtedness	6,140,000			
92000-9100 General Fund Transfer to Debt Service	3,698,841	3,096,619	2,659,633	**(436,986)**
92000-9200 Debt Service Reserve Transfer to Debt Service	690,152	-	-	-
TOTAL	**10,528,993**	**3,096,619**	**2,659,633**	**(436,986)**

FUND #135

	FEMA Grant	316,041		-	-
	Home Elevations Project	79,410		-	-
	TOTAL	**395,451**		-	-
FUND #140					
35010-1004	Virginia Tourism Grant		20,000		(20,000)
35010-1005	**ARPA LEICA Equipment Sheriff**		118,675		(118,675)
12100-5811	Cares Act	1,739,717	-	-	-
	TOTAL	**1,739,717**	**138,675**	-	**(138,675)**
FUND #154	Glebe Fund Local Revenue				-
15020-0510	Rent	4,500	3,375	-	**(3,375)**
	Use of Fund Balance-Essex Broadband		1,999,762	-	(1,999,762)
	DHCD Broadband Funding		127,589		(127,589)
	TOTAL	**4,500**	**2,130,726**	-	**(2,130,726)**
FUND #205					-
15020-0002	School Local Revenue	179,150	80,000	229,500	**149,500**
24020-0002	School State Revenue	8,259,038	10,779,646	11,163,018	**383,372**
92000-0020	General Fund Transfer to Schools	6,830,530	7,000,000	6,070,264	**(929,736)**
	TOTAL	**15,268,718**	**17,859,646**	**17,462,782**	**(396,864)**
FUND #207					-
18990-0012	Miscellaneous	22,516	77,002	56,000	**(21,002)**
24010-0001	School Food State Revenue	15,679	-	24,192	**24,192**
33020-3602	School Food Federal Revenue	417,516	852,924	852,808	**(116)**
	Transfer from School Fund		-	-	
	TOTAL	**455,711**	**929,926**	**933,000**	**3,074**
FUND #208					-
33020-0002	School Grant Federal Revenue	1,111,339	2,131,496	1,056,329	**(1,075,167)**
	TOTAL	**1,111,339**	**2,131,496**	**1,056,329**	**(1,075,167)**
FUND #225					
92000-4999	Debt Service Reserve	-	-		-
	Use of Fund Balance	-	-		-
	TOTAL	**-**	**-**		**-**
Fund #240					
18990-0835	Donations-Animal Shelter	240,650	18,580	-	**(18,580)**
	TOTAL	**240,650**	**18,580**	-	**(18,580)**
Fund #250					
18990-0835	EMS - Donations	-	8,066		(8,066)
	TOTAL	**-**	**8,066**	-	**(8,066)**
Fund #260					
31000-6017	Vehicle Powered Equipment Supplies	16,987	-	-	-
	TOTAL	**16,987**	**-**	-	-
FUND #265					
	Interest-Bank Deposits	5	3		**(3)**
	TOTAL	**5**	**3**	-	**(3)**
FUND #301					
15010-0001	Interest	3,400			-
	Transfer From General Fund	273,895	1,580,301	898,257	**(682,044)**

	Grants				-
18990-0010	Donations		-		-
	Other Non-County Funds				-
92000-0100	Use of Fund Balance		129,278	-	(129,278)
	TOTAL	**277,295**	**1,709,579**	**898,257**	**(811,322)**
FUND #310					-
18990-0896	Sale of Timber				-
18990-0898	Capital Maintenance Reserve Local Funds		-	-	-
	TOTAL		-	-	-
FUND #700					
	Interest/Miscellaneous Income	2,285	739		(739)
	TOTAL	**2,285**	**739**	-	**(739)**
FUND #755					
	Special Welfare Collections	9,421	6,783		(6,783)
	Transfer from General Fund	-			-
	TOTAL	**9,421**	**6,783**	-	**(6,783)**
	OTHER FUNDS TOTAL	**33,417,605**	**32,677,625**	**27,596,082**	**(5,081,543)**
	TOTAL REVENUES	**58,366,590**	**60,141,062**	**53,329,391**	**(6,811,671)**

Expenditure Summary Pg. 1 of 2

FUND #100	General Fund	ADUSTED CURRENT FISCAL YEAR 2025 Personal Services	Operating Expenses	Capital Assets	Total	PROPOSED FISCAL YEAR 2026 Personal Services	Operating Expenses	Capital Assets	Total	Total Increase/Decrease
10100	Board of Supervisors	$125,458	$301,680	$0	$427,138	$144,641	$291,330	$0	$435,971	$8,833
12100	County Administration	$692,283	$197,234		$889,517	$344,130	$337,623	$0	$681,753	($207,765)
12200	Legal Services	$220,000	$0	$0	$220,000	$220,000	$0	$0	$220,000	$0
12300	Financial Services									
12400	Auditor	$52,273	$0	$0	$52,273	$178,000	$0	$0	$178,000	$125,727
12500	Commissioner of the Revenue	$293,865	$28,100	$0	$321,965	$308,619	$28,100	$0	$336,719	$14,753
12600	Assessor	$0	$224,500	$0	$224,500	$0	$10,000	$0	$10,000	($214,500)
12700	Treasurer	$270,453	$43,150	$0	$313,603	$278,864	$43,150	$0	$322,014	$8,411
13100	Electoral Board	$43,371	$38,476	$0	$81,847	$29,761	$33,175	$0	$62,936	($18,912)
13200	Registrar	$166,797	$5,985	$0	$172,782	$186,761	$5,990	$0	$192,751	$19,969
20100	Regional Circuit Court	$18,575	$0	$0	$18,575	$32,268	$0	$0	$32,268	$13,693
20200	District Courts	$0	$2,040	$0	$2,040	$0	$2,150	$0	$2,150	$110
20300	Juvenile and Domestic Relations	$0	$48,313	$0	$48,313	$0	$50,598	$0	$50,598	$2,285
20400	Clerk of the Circuit Court	$318,045	$47,787	$2,000	$367,832	$350,623	$51,037	$2,000	$403,660	$35,828
20500	Sheriff (Court Security)	$230,623	$5,100	$0	$235,723	$250,806	$5,100	$0	$255,906	$20,183
20600	Office On Youth	$0	$6,337	$0	$6,337	$0	$6,717	$0	$6,717	$380
20700	Commonwealth's Attorney	$396,950	$11,235	$0	$408,185	$456,713	$12,630	$0	$469,343	$61,158
31000	Sheriff (Law Enforcement)	$1,380,906	$321,921	$8,500	$1,711,327	$1,514,080	$244,686	$6,500	$1,765,266	$53,939
32200	Volunteer Fire Department	$0	$204,000	$37,848	$241,848	$0	$279,000	$43,080	$322,080	$80,232
32300	Ambulance and Rescue Services	$1,567,328	$271,350	$2,500	$1,841,178	$1,681,896	$267,420	$2,500	$1,951,816	$110,638
32400	Forestry Service	$0	$6,776	$0	$6,776	$0	$6,776	$0	$6,776	$0
33100	Sheriff (Lockup and Dispatch)	$575,782	$796,561	$0	$1,372,343	$582,112	$1,026,917	$0	$1,609,029	$236,686
34100	Building	$279,049	$57,095	$0	$336,144	$209,742	$29,550	$0	$239,292	($96,852)
35100	Animal Control	$194,660	$23,950	$0	$218,610	$196,323	$26,050	$0	$222,373	$3,763
35300	Medical Examiner	$0	$250	$0	$250	$0	$250	$0	$250	$0
35500	Zoning	$206,066	$39,120	$0	$245,186	$220,740	$40,620	$0	$261,360	$16,173
42400	Refuse Disposal	$0	$1,175,067	$0	$1,175,067	$0	$1,265,048	$0	$1,265,048	$89,981
43200	General Properties	$381,153	$301,021	$0	$682,174	$494,992	$371,750	$0	$866,742	$184,568
43400	Communications	$0	$255,219	$4,000	$259,219	$0	$293,339	$0	$293,339	$34,120
43600	Technology	$272,582	$356,650	$0	$629,232	$287,821	$427,225	$0	$715,046	$85,814
51100	Local Health Department	$174,307	$0	$0	$174,307	$183,022	$0	$0	$183,022	$8,715
52100	Mental Health	$0	$55,808	$0	$55,808	$0	$61,813	$0	$61,813	$6,005
53500	Bay Aging	$0	$142,288	$0	$142,288	$0	$150,652	$0	$150,652	$8,364
64100	Community College	$0	$9,006	$0	$9,006	$0	$9,006	$0	$9,006	$0
71200	Parks, Recreation, Summer Programs	$162,410	$16,850	$20,000	$199,260	$159,351	$16,950	$4,000	$180,301	($18,959)
71300	Parks, Recreation (Partners)	$0	$11,000	$0	$11,000	$0	$11,000	$0	$11,000	$0
71500	Swimming Pool	$64,266	$18,300	$0	$82,566	$64,159	$18,300	$0	$82,459	($107)
73000	Library	$251,167	$6,115	$0	$257,282	$262,398	$6,935	$0	$269,333	$12,051
75100	Essex County Museum	$0	$23,690	$0	$23,690	$0	$26,000	$0	$26,000	$2,310
80200	Economic Development	$0	$44,400	$0	$44,400	$0	$90,400	$0	$90,400	$46,000
81600	Planning District Commission	$0	$46,081	$0	$46,081	$0	$68,456	$0	$68,456	$22,375
82300	Three Rivers Soil and Water	$0	$11,025	$0	$11,025	$0	$11,025	$0	$11,025	$0
82500	Miscellaneous Programs		$45,108	$0	$45,108	$0	$48,608	$0	$48,608	$3,500
84000	VPI Cooperative Extension	$54,212	$6,750	$0	$60,962	$57,454	$6,750	$0	$64,204	$3,242
91500	Capital Improvement Projects	$0	$0	$112,386	$112,386	$0	$0	$0	$0	($112,386)
92000	Transfer Out	$0	$13,561,521	$0	$13,561,521	$0	$11,297,828	$0	$11,297,828	($2,263,693)
	TOTAL FUND #100	**$8,392,582**	**$18,766,859**	**$187,234**	**$27,346,674**	**$8,695,274**	**$16,979,954**	**$58,080**	**$25,733,308**	**($1,6**

		ADUSTED CURRENT FISCAL YEAR 2025				PROPOSED FISCAL YEAR 2026				Total
FUND #100	General Fund	Personal Services	Operating Expenses	Capital Assets	Total	Personal Services	Operating Expenses	Capital Assets	Total	Increase/Decrease
FUND #102	Childrens Services Act (CSA)	$0	$2,010,151	$0	$2,010,151	$0	$1,882,599	$0	$1,882,599	($127,552)
FUND #105	Social Services	$1,844,929	$964,552	$0	$2,809,481	$1,738,930	$964,552	$0	$2,703,482	($105,999)
FUND #110	Debt Service	$0	$3,096,619	$0	$3,096,619	$0	$2,659,633	$0	$2,659,633	($436,986)
FUND #130	Rotary Poor House Expenses	$0	$0	$0	$0	$0	$0	$0	$0	
FUND #140	Pandemic Response	$0	$50,000	$0	$50,000					
FUND #154	Glebe Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0
FUND #205	Education	$0	$18,396,138	$0	$18,396,138	$0	$17,462,782	$0	$17,462,782	($933,356)
FUND #207	School Food	$0	$929,926	$0	$929,926	$0	$933,000	$0	$933,000	$3,074
FUND #208	School Grant	$0	$2,131,496	$0	$2,131,496	$0	$1,056,329	$0	$1,056,329	($1,075,167)
FUND #225	Debt Service Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0
FUND #240	Animal Shelter Donations	$0	$0	$0	$0	$0	$0	$0	$0	
FUND #260	Sheriff's Asset Forfeiture	$0	$0	$0	$0	$0	$0	$0	$0	$0
FUND #265	Comm. Attorney Asset Forfeiture	$0	$0	$0	$0	$0	$0	$0	$0	$0
FUND #301	Expenditures-Capital Fund	$0	$0	$1,254,865	$1,254,865	$0	$0	$898,257	$898,257	($356,608)
FUND #310	Capital Maintenance Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL OTHER FUNDS	$1,844,929	$27,578,882	$1,254,865	$30,678,677	$1,738,930	$24,958,895	$898,257	$27,596,082	($3,032,594)
	TOTAL (NET)	$10,237,511	$46,345,741	$1,442,099	$58,025,350	$10,434,204	$41,938,849	$956,337	$53,329,391	($4,695,959)

Essex County, VA
FY2026 Budget Request

		Board of Supervisors	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
10100	1001	Salaries and Wages	26,400	31,200	31,200	31,200	-	
10100	2001	FICA	2,020	2,387	2,387	2,387	-	
10100	2005	Hospital/Medical Plans	7,046	8,052	8,052	16,104	8,052	Two board members
10100	2008	Line of Duty	9,305	13,786	13,786	12,750	(1,036)	FY25 Insurance: $12,650
10100	2011	Worker's Compensation	80,711	70,033	82,200	82,200	12,167	FY25 Insurance: $82,104
10100	3020	Professional Services	88,564	122,830	122,830	122,830	-	FY25 Appropriation
10100	3034	Fees to Committee Members	2,300	3,500	3,500	3,500	-	
10100	3043	County Records Management	842	1,500	1,500	1,500	-	
10100	3044	Advertising	7,600	6,000	6,000	6,000	-	
10100	5202	Telecommunications-Wireless, Ipads	-	-	-	-	-	
10100	5308	General Liability Insurance	72,553	72,550	77,000	77,000	4,450	FY25 Insurance: $76,886.
10100	5310	Affordable Care Act-Health Insurance Fee	-	500	500	500	-	
10100	5405	Dues and Association Memberships	2,716	2,800	3,500	3,500	700	3/15: Expended YTD $3,145
10100	5413	Health Reimbursement Account (HRA)	45,000	47,000	47,000	47,000	-	
10100	5506	Expense Fund - South Supervisor	304	1,500	1,500	2,000	500	Increased $500 per board member
10100	5507	Expense Fund - Central Supervisor	1,500	1,500	1,500	2,000	500	Increased $500 per board member
10100	5508	Expense Fund - North Supervisor	1,881	1,500	1,500	2,000	500	Increased $500 per board member
10100	5509	Expense Fund - Tappahannock Supervisor	1,500	1,500	1,500	2,000	500	Increased $500 per board member
10100	5510	Expense Fund - At-Large Supervisor	1,308	1,500	1,500	2,000	500	Increased $500 per board member
10100	6005	Food and Food Service Supplies	399	1,000	1,000	1,000	-	
10100	6090	Other Operating Supplies	157	1,000	1,000	1,000	-	
10100	8204	Grant Application/Adm Services	20,876	18,000	-	-	(18,000)	Position filled with existing staff
10100	9001	Tax Refund	21,740	15,000	15,000	15,000	-	
10100	9901	Contingency Fund	1,500	2,500	2,500	2,500	-	
		Total	396,222	427,138	426,455	435,971	8,833	

Board of Supervisors	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	125,482	125,458	137,625	144,641	19,183
Operations	270,740	301,680	288,830	291,330	(10,350)
Capital Investment	-	-	-	-	-
Total	396,222	427,138	426,455	435,971	8,833
Full Time	-	-	-	-	
Part Time FTE	1.06	1.25	1.25	1.25	

Essex County, VA
FY2026 Budget Request

		County Administration	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
12100	1001	Salaries and Wages	264,472	527,500	527,500	275,000	(252,500)	
12100	1002	Overtime Wages	-	-	-	-	-	
12100	1003	Part Time Salaries and Wages	-	40,000	40,000	-	(40,000)	EDA director position moved to EDA account
12100	2001	FICA	20,345	43,414	43,414	21,038	(22,376)	
12100	2002	Retirement - VRS	15,043	9,552	9,552	-	(9,552)	
12100	2004	Hybrid Plan Insurance	440	20,222	20,222	18,370	(1,852)	
12100	2005	Hospital/Medical Plans	13,420	41,520	41,520	24,156	(17,364)	
12100	2006	Group Life Insurance	2,843	7,069	7,069	3,685	(3,384)	
12100	2009	Unemployment Insurance	137	3,007	3,007	1,881	(1,126)	
12100	3020	Professional Service	27,275	25,000	25,000	25,000	-	
12100	3044	Advertising	-	2,000	2,000	2,000	-	
12100	5201	Postal Services	256	1,250	1,250	1,250	-	
12100	5202	Telecommunications-Wireless, Ipads	2,901	484	1,500	1,500	1,016	3/15: Expended YTD $764; Projected for YE $1310
12100	5405	Dues and Association Memberships	705	2,000	2,000	2,000	-	
12100	5406	New Employee Onboarding	-	1,500	1,500	1,500	-	
12100	5410	Employee Programs	159	2,000	2,000	2,000	-	
12100	5503	Travel (Mileage/Airfare)	-	1,500	1,500	1,500	-	
12100	5504	Travel (Convention & Education)	926	1,500	1,500	1,500	-	
12100	6001	Office Supplies	6,042	9,000	9,000	9,000	-	
12100	6030	Books and Subscriptions	1,038	1,000	1,000	1,000	-	
12100	9301	Contingency Fund - Personnel	15,349	100,000	100,000	239,373	139,373	3% Increase added as placeholder
12100	9401	Youth Incentive Fund		25,000	25,000	25,000	-	
12100	9905	Discretionary Fund	23,684	25,000	25,000	25,000	-	
			395,035	889,517	890,533	681,753	(207,765)	

County Administration	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	316,700	692,283	692,283	344,130	(348,154)
Operations	78,335	197,234	198,250	337,623	140,389
Capital Investment	-		-	-	
Total	395,035	889,517	890,533	681,753	(207,765)
Full Time	1.0	5.0	1.5	1.5	

12100

Essex County, VA
FY2026 Budget Request

		Legal Services	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
12200	3019	Prof. Svce - Special Council/Litigation	11,824	140,000	140,000	140,000	-	Place Holder: Expended YTD $1,470
12200	3020	Professional Services - General Council	183,200	80,000	80,000	80,000	-	Place Holder: Expended YTD $134,872
		Total	195,024	220,000	220,000	220,000	-	

Legal Services	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	195,024	220,000	220,000	220,000	-
Operations	-	-	-	-	-
Capital Investment	-	-	-	-	-
Total	195,024	220,000	220,000	220,000	-

Essex County, VA
FY2026 Budget Request

		Auditor	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
12400	3020	Professional Services	45,175	52,273	52,273	78,000	25,727	REBIDDING CONTRACT AND PULLING IN ECPS FUNDS FOR THEIR SHARE OF COSTS
12400	3021	Forensic Audit Services	-	-	100,000	100,000	100,000	Costs of Forensic Audit on ECPS
		Total	45,175	52,273	152,273	178,000	125,727	

Auditor	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	45,175	52,273	152,273	178,000	125,727
Operations	-	-	-	-	-
Capital Investment	-	-	-	-	-
Total	45,175	52,273	152,273	178,000	125,727

12400

Essex County, VA
FY2026 Budget Request

		Commissioner of the Revenue	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
12500	1001	Salaries and Wages	213,902	217,334	217,334	226,500	9,166	Actual salaries
12500	1003	Part Time Salaries and Wages	2,718	15,000	15,000	18,304	3,304	Actual part-time salaries
12500	2001	FICA	16,048	17,774	17,774	18,728	954	Actuals
12500	2002	Retirement - VRS	13,168	3,536	3,536	3,643	107	Actuals
12500	2004	Hybrid Plan Insurance	1,436	8,650	8,650	11,330	2,680	Actuals
12500	2005	Hospital/Medical Plans	22,918	27,420	27,420	25,788	(1,632)	Actuals
12500	2006	Group Life Insurance	2,844	2,912	2,912	3,035	123	Actuals
12500	2009	Unemployment Insurance	209	1,239	1,239	1,291	52	Actuals
12500	3020	Professional Services	6,071	8,400	8,400	8,400	-	
12500	3044	Advertising	89	600	600	600	-	
12500	5201	Postal Services	1,890	2,400	2,400	2,400	-	
12500	5202	Telecommunications-Wireless, Ipads	1,066	1,500	1,500	1,500	-	
12500	5210	State Connection DMV/VEC	-	-	-	-	-	
12500	5405	Dues and Association Memberships	380	1,500	1,500	1,500	-	
12500	5503	Travel	5,337	6,400	6,400	6,400	-	
12500	5504	Travel (Convention and Education)	2,085	3,600	3,600	3,600	-	
12500	6001	Office Supplies	2,538	2,500	2,500	2,500	-	
12500	6030	Books and Subscriptions	1,368	1,200	1,200	1,200	-	
		Total	294,067	321,965	321,965	336,719	14,753	

Commissioner of the Revenue	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	273,243	293,865	293,865	308,619	14,753
Operations	20,824	28,100	28,100	28,100	-
Capital Investment	-	-	-	-	-
Total	294,067	321,965	321,965	336,719	14,753
Full Time	4	4	5	4.5	
Part Time FTE					

12500

ESSEX COUNTY, VA
FY2026 Budget Request

		Assessor	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
12600	1003	Part Time Salaries and Wages	-	-	-	10,000	10,000	Placeholder of $10K for BOE
12600	2001	FICA	-	-	-	-	-	
12600	2009	Unemployment Insurance	-	-	-	-	-	
12600	3034	Board of Equalization	-	-	-	-	-	
12600	3020	Professional Services (Appraisal)	-	220,000	13,750	-	(220,000)	
12600	3034	Board of Equalization	-	3,000	3,000		(3,000)	
12600	3044	Advertising	-	500	500	-	(500)	
12600	5201	Postage	-	-	-	-	-	
12600	5503	Expenses	72	1,000	1,000	-	(1,000)	
		Total	72	224,500	18,250	10,000	(214,500)	

Assessor	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	10,000
Operations	72	224,500	18,250	10,000	(224,500)
Capital Investment	-	-	-	-	-
Total	72	224,500	18,250	10,000	(214,500)
Full Time	-	-	-	-	
Part Time FTE	-	-	-	-	-

Essex County, VA
FY2026 Budget Request

		Treasurer	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
12700	1001	Salaries and Wages	155,652	192,331	205,000	198,101	5,770	
12700	1003	Part Time Salaries and Wages	15,716	16,000	20,400	17,600	1,600	
12700	2001	FICA	11,639	15,937	16,000	16,501	564	
12700	2002	Retirement-VRS	10,166	10,042	13,900	10,342	300	
12700	2004	Hybrid Plan Insurance	494	2,134	500	2,200	66	
12700	2005	Hospital/Medical Plans	26,544	30,336	30,336	30,336	-	
12700	2006	Group Life Insurance	2,127	2,577	2,577	2,655	78	
12700	2009	Unemployment Insurance	172	1,096	300	1,129	33	
12700	3020	Professional Services	-	1,500	1,500	1,500	-	
12700	3042	Printing and Binding	2,408	10,600	10,600	10,600	-	
12700	3044	Advertising	370	1,600	1,600	1,600	-	
12700	5201	Postal Services	23,327	22,000	22,000	22,000	-	
12700	5209	Vehicle Registration Withholding		750	750	750	-	
12700	5405	Dues and Association Memberships	400	700	700	700	-	
12700	5503	Travel	-	1,000	1,000	1,000	-	
12700	5504	Travel (Convention and Education)	160	1,000	1,000	1,000	-	
12700	6001	Office Supplies	2,244	4,000	4,000	4,000	-	
		Total	251,419	313,603	332,163	322,014	8,411	

Treasurer	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	222,510	270,453	289,013	278,864	8,411
Operations	28,909	43,150	43,150	43,150	-
Capital Investment	-	-	-	-	-
Total	251,419	313,603	332,163	322,014	8,411
Full Time	3	3	3	3	
Part Time FTE	0.63	0.64	0.82	0.70	

Essex County, VA
FY2026 Budget Request

		Electoral Board	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
13100	1001	Salaries and Wages	22,199	40,289	40,289	27,500	(12,789)	No presidential elections
13100	2001	FICA	829	3,082	3,082	2,104	(978)	
13100	2009	Unemployment Insurance	41	-	-	157	157	
13100	3020	Professional Services	14,371	24,851	24,851	18,500	(6,351)	
13100	3044	Advertising	496	1,500	1,500	1,500	-	
13100	5201	Postal Services	1,105	3,000	3,000	3,000	-	
13100	5405	Dues and Association Memberships	200	200	250	250	50	Membership dues increase beginning in 2026
13100	5503	Travel	324	2,325	2,325	2,325	-	
13100	5701	Lease/Rent of Buildings	900	900	900	900	-	
13100	6001	Office Supplies	654	700	700	700	-	
13100	6090	Other Operating Supplies	3,885	5,000	6,000	6,000	1,000	USB memory drives to replace older ones used for voting equipment
13100	8101	Machinery and Equipment	-	-	-	-	-	
		Total	45,004	81,847	82,897	62,936	(18,912)	

Electoral Board	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	23,069	43,371	43,371	29,761	(13,611)
Operations	21,935	38,476	39,526	33,175	(5,301)
Capital Investment	-	-	-	-	
Total	45,004	81,847	82,897	62,936	(18,912)
Full Time	-	-	-	-	
Part Time FTE	0.92	1.73	1.73	1.19	

13100

Essex County, VA
FY2026 Budget Request

		Registrar	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
13200	1001	Salaries and Wages	104,255	117,159	117,159	131,029	13,870	
13200	1002	Overtime	-	-	-	-	-	
13200	1003	Part Time Salaries and Wages	5,546	15,000	15,000	18,750	3,750	
13200	2001	FICA	8,434	10,110	10,110	11,458	1,348	
13200	2002	Retirement - VRS	4,716	-	-	-	-	
13200	2004	Hybrid Insurance Plan	2,522	6,186	6,186	6,918	732	
13200	2005	Hospital/Medical Plans	11,407	16,104	16,104	16,104	-	
13200	2006	Group Life Insurance	1,363	1,570	1,570	1,756	186	
13200	2009	Unemployment Insurance	108	668	668	746	78	
13200	3044	Advertising	-	200	200	200	-	
13200	5201	Postal Services	792	1,300	1,300	1,300	-	
13200	5405	Dues and Association Fees	320	250	250	250	-	
13200	5503	Travel	765	2,000	2,000	2,000	-	
13200	5504	Travel (Convention and Education)	-	1,000	1,000	1,000	-	
13200	6001	Office Supplies	784	1,200	1,200	1,200	-	
13200	6030	Books and Subscriptions	40	35	40	40	5	Increase in local newspaper subscription
		Total	141,052	172,782	172,787	192,751	19,969	

Registrar	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	138,351	166,797	166,797	186,761	19,964
Operations	2,701	5,985	5,990	5,990	5
Capital Investment	-	-	-	-	-
Total	141,052	172,782	172,787	192,751	19,969
Full Time	1	1	2	2	
Part Time FTE	0.22	0.60	0.60	1.00	

Essex County, VA
FY2026 Budget Request

	Regional Circuit Court	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
20100	1001 Salaries and Wages	13,005	18,575	32,418	32,268	13,693	Includes salaries and fringe benefits. Request amended 3/11/2025.
20100	3020 Professional Services	-	-		-	-	
20100	6001 Office Supplies	-	-	-	-	-	
20100	6030 Books and Subscriptions	-	-	-	-	-	
		13,005	18,575	32,418	32,268	13,693	

Regional Circuit Court	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	13,005	18,575	32,418	32,268	13,693
Operations	-	-	-	-	-
Capital Investment	-	-	-	-	-
Total	13,005	18,575	32,418	32,268	13,693
Full Time	-	-	-	-	
Part Time FTE	**0.52**	0.74	**1.30**	**1.29**	**0.55**

20100

Essex County, VA
FY2026 Budget Request

		District Courts	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
20200	3040	Maintenance Services Contracts	-	600	600	600	-	
20200	5201	Postal Services	-	90	100	100	10	Box Rent for Post Office has increased to $100 per year
20200	5405	Dues And Association Memberships	-	100	100	100	-	
20200	5504	Travel (Convention and Education)	-	500	600	600	100	Increase for additional cost for staff to attend National Center for State Courts classes.
20200	6001	Office Supplies	-	250	250	250	-	
20200	6030	Books and Subscriptions	255	500	500	500	-	
		Total	255	2,040	2,150	2,150	110	

District Courts	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	255	2,040	2,150	2,150	110
Capital Investment	-	-	-	-	-
Total	255	2,040	2,150	2,150	110

20200

Essex County, VA
FY2026 Budget Request

		Juvenile and Domestic Relations	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
20300	3048	Purchase of Services from Others	2,686	4,500	4,500	4,500	-	
20300	5203	Telecommunications	1,232	1,200	1,200	1,200	-	
20300	5405	Dues And Association Memberships	-	25	25	25	-	
20300	5503	Travel	-	510	510	510	-	
20300	5504	Travel (Convention And Education)	95	260	260	260	-	
20300	6001	Office Supplies	197	125	125	125	-	
20300	6030	Books and Subscriptions	-	150	150	150	-	
20300	7130	Merrimac Juvenile Detention Center	33,744	41,543	43,828	43,828	2,285	Based upon average use of services for five previous years.
		Total	37,954	48,313	50,598	50,598	2,285	

Juvenile and Domestic Relations	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	37,954	48,313	50,598	50,598	2,285
Capital Investment	-	-	-	-	-
Total	37,954	48,313	50,598	50,598	2,285

20300

Essex County, VA
FY2026 Budget Request

		Clerk of the Circuit Court	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
20400	1001	Salaries and Wages	178,402	235,070	250,320	255,839	20,769	Amount shown in COIN for Comp Board salary totals
20400	1003	Part Time Salaries and Wages	9,991	15,000	15,000	16,640	1,640	
20400	2001	FICA	13,558	19,130	19,130	20,845	1,715	
20400	2002	Retirement - VRS	11,055	7,870	7,870	8,470	600	
20400	2004	Hybrid Plan Insurance	710	6,125	6,125	6,742	617	
20400	2005	Hospital /Medical Plans	17,357	30,360	30,360	37,200	6,840	
20400	2006	Group Life Insurance	2,314	3,150	3,150	3,428	278	
20400	2009	Unemployment Insurance	172	1,340	1,340	1,459	119	
20400	3020	Professional Services	6,909	8,000	8,000	8,000	-	
20400	3040	Maintenance Service Contract	4,346	6,687	7,337	7,337	650	Increase for new jury system yearly maintenance by Supreme Court
20400	3042	Printing and Binding	330	2,500	2,500	2,500	-	
20400	3044	Advertising	-	750	750	750	-	
20400	3061	Jury Commissioners	-	300	300	300	-	
20400	3062	Payment to Grand Jurors	497	12,000	12,000	12,000	-	
20400	5201	Postal Services	2,470	6,000	6,000	6,000	-	
20400	5405	Dues and Association Memberships	-	800	800	800	-	
20400	5503	Travel	142	1,500	2,700	2,700	1,200	Clerk has 4 additional classes that have to be taken in 2025
20400	5504	Travel (Convention and Education)	519	1,500	2,900	2,900	1,400	Clerk has 4 additional classes that have to be taken in 2025
20400	6001	Office Supplies	1,959	7,000	7,000	7,000	-	
20400	6090	Other Operating Supplies	-	750	750	750	-	
20400	8101	Machinery and Equipment	-	500	500	500	-	
20400	8110	Furniture and Fixtures	229	1,500	1,500	1,500	-	
		Total	250,960	367,832	386,332	403,660	35,828	

Clerk of the Circuit Court	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	233,559	318,045	333,295	350,623	32,578
Operations	17,172	47,787	51,037	51,037	3,250
Capital Investment	229	2,000	2,000	2,000	-
Total	250,960	367,832	386,332	403,660	35,828
Full Time	3	3	3	3	
Part Time FTE	0.40	0.60	0.60	0.67	

20400

20500

Essex County, VA
FY2026 Budget Request

	Sheriff (Court Security)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
20500	1001 Salaries and Wages	30,339	35,754	35,754	35,754	-	
20500	1002 Overtime	15,825	20,000	20,000	20,000	-	
20500	1003 Part Time Salaries and Wages	95,439	147,000	147,000	165,750	18,750	
20500	2001 FICA	10,813	15,511	15,511	16,945	1,434	
20500	2002 Retirement-VRS	2,035	2,363	2,542	2,363	-	
20500	2004 Hybrid Plan Insurance	-	-	-	-	-	
20500	2005 Hospital/Medical Plans	8,148	9,312	9,312	9,312	-	
20500	2006 Group Life Insurance	413	479	479	479	0	
20500	2009 Unemployment Insurance	329	204	90	203	(1)	
20500	5405 Dues and Association Memberships	-	100	100	100	-	
20500	6025 Uniforms and Wearing Apparel	800	5,000	5,000	5,000	-	
	Total	164,141	235,723	235,788	255,906	20,183	

Sheriff (Court Security)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	163,341	230,623	230,688	250,806	20,183
Operations	800	5,100	5,100	5,100	-
Capital Investment	-	-	-	-	-
Total	164,141	235,723	235,788	255,906	20,183
Full Time	-	2.00	2.00	-	
Part Time FTE	2.00	2.00	2.00	6.63	

Essex County, VA
FY2026 Budget Request

		Office on Youth	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
20600	7513	Rappahannock Area Office on Youth	5,678	6,337	6,717	6,717	380	
		Total	5,678	6,337	6,717	6,717	380	

Office on Youth	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Request	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	5,678	6,337	6,717	6,717	380
Capital Investment	-	-	-	-	-
Total	5,678	6,337	6,717	6,717	380

20600

Essex County, VA
FY2026 Budget Request

		Commonwealth's Attorney	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
20700	1001	Salaries and Wages	229,437	280,996	300,000	327,240	46,244	Actual Salaries
20700	1003	Part Time Salaries and Wages	38,348	45,000	45,000	45,000	-	Actual Salaries
20700	2001	FICA	19,579	24,939	24,939	28,476	3,537	
20700	2002	Retirement - VRS	13,785	13,677	21,330	17,928	4,251	
20700	2004	Hybrid Plan Insurance	1,939	6,288	6,288	3,207	(3,081)	
20700	2005	Hospital/Medical Plans	14,566	19,824	19,824	29,136	9,312	
20700	2006	Group Life Insurance	3,093	4,368	4,368	3,861	(507)	
20700	2009	Unemployment Insurance	179	1,858	1,858	1,865	7	
20700	3040	Maintenance Service Contracts	1,335	1,335	1,335	1,335	-	
20700	5201	Postal Services	156	450	450	450	-	
20700	5405	Dues and Association Memberships	285	845	845	845	-	
20700	5503	Travel	354	355	500	500	145	Increase in both Travel & Travel (Convention & Education) to have additional funding available for more training opportunties for my staff.
20700	5504	Travel (Convention and Education)	700	750	1,000	1,000	250	Increase in funding for office expenses for office of 4 people & based on the volumn of court dockets.
20700	6001	Office Supplies	724	1,500	2,500	2,500	1,000	
20700	8191	Grant - Adult Drug Court Program	6,000	6,000	6,000	6,000	-	
		Total	330,480	408,185	436,237	469,343	61,158	

Commonwealth's Attorney	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	320,926	396,950	423,607	456,713	59,763
Operations	9,554	11,235	12,630	12,630	1,395
Capital Investment	-	-	-	-	-
Total	330,480	408,185	436,237	469,343	61,158
Full Time	2	3	3	3	
Part Time FTE	1.60	1.80	1.80	1.80	

20700

Essex County, VA
FY2026 Budget Request

		Sheriff (Law Enforcement)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
31000	1001	Salaries and Wages	763,460	993,290	993,290	1,086,393	93,103	Actual Salaries + (Placeholder for One New Deputy)
31000	1002	Overtime Wages	53,493	50,000	50,000	50,000	-	
31000	1003	Part Time Salaries and Wages	424	22,000	22,000	22,500	500	
31000	1004	Victim Witness Grant (Federal)	18,191	23,985	23,985	23,985	-	
31000	1005	Victim Witness Grant (State Special)	8,449	10,279	10,279	10,279	-	
31000	2001	FICA	67,495	84,116	84,116	91,277	7,161	
31000	2002	Retirement - VRS	50,732	65,656	70,623	68,572	2,916	
31000	2004	Hybrid Plan Insurance	-	-	-	-	-	
31000	2005	Hospital/Medical Plans	91,940	112,608	112,608	140,604	27,996	
31000	2006	Group Life Insurance	10,383	13,310	13,310	14,558	1,248	
31000	2009	Unemployment Insurance	1,072	5,662	2,559	5,913	251	
31000	3010	Hepatitis B Vaccine	-	600	600	600	-	
31000	3042	Printing and Binding	-	600	600	600	-	
31000	3044	Advertising	-	1,000	1,000	1,000	-	
31000	3049	Rent: Sheriff's Satellite Office			18,000	18,000	18,000	In FY2025 we added a lease for a Satellite Office to the Sheriff's Office budget due to the need for additional space. The annual cost is $18,000.00.
31000	5201	Postal Services	1,017	2,500	3,000	2,500	-	Postage is increasing and the volume of paper services has increased equalling a higher spending cost than in previous years. Historical trends used for reduction.
31000	5202	Telecommunications - Wireless, Ipads	8,934	30,000	30,000	13,500	(16,500)	Historical review justified downgrade
31000	5308	Auxiliary Insurance	340	340	340	340	-	
31000	5401	Guns	3,201	5,000	5,500	5,500	500	The cost of weapons and ammunition has increased by 20%-50% over the last year.
31000	5405	Dues and Association Memberships	1,764	5,000	5,500	5,500	500	Annual cost of dues and memberships have increased.
31000	5503	Travel	4,317	8,000	8,000	8,000	-	
31000	5504	Travel (Conventions and Education)	1,331	6,000	6,500	6,500	500	Training costs have increased over the last year with more paid instructors being provided. Therefore the cost increases to the attendees. With the possibility of being fully staffed by June 2025, the increase in training will be able to be filled with the requested adjustment.
31000	6001	Office Supplies	7,508	23,000	23,000	23,000	-	
31000	6007	Laundry, Housekeeping Supplies	600	2,000	2,000	2,000	-	
31000	6017	Vehicle-Powered Equipment Supplies	71,830	150,000	165,000	100,000	(50,000)	Increase is requested due to cost of fuel and maintenance. Previously, oil changes were conducted by the bus shop at no additional cost. Now they are being done by an auto service and are an additional expense to the budget.
31000	6020	Police Supplies	-	10,000	10,000	10,000	-	
31000	6023	Drug Purchases	1,932	7,400	7,400	7,400	-	
31000	6025	Uniforms and Wearing Apparel	9,142	32,564	35,000	-	(32,564)	MOVE EXPENSE TO CAPITAL FUND - Cost of uniforms has increased annually including the cost of shipping. Other agencies transitioning to a new color pattern has made production and distribution of our current uniforms more expensive to replace. Overall cost of replacing uniforms department wide would be too high to consider at this time. Increase allows for the purchase of current uniform without the need to replace department wide. Cost includes the need to update/replace out of date body armour.
31000	6030	Books and Subscriptions	-	1,600	1,600	1,200	(400)	
31000	6090	Other Operating Supplies	8,960	15,000	15,000	12,500	(2,500)	
31000	7307	Rappahannock Criminal Justice Academy	19,505	21,317	26,546	26,546	5,229	
31000	8101	Machinery and Equipment	-	3,000	3,000	3,000	-	
31000	8105	Motor Vehicles and Equipment	-	-	-	-	-	
31000	8130	Communications Equipment	-	3,000	3,000	1,000	(2,000)	
31000	8206	Grant-ARPA Equipment	230,210	-	-	-	-	
31000	8209	Grant - Law Enforcement Block	-	2,500	2,500	2,500	-	
		Total	1,436,230	1,711,327	1,755,855	1,765,266	53,939	

Sheriff (Law Enforcement)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	1,065,639	1,380,906	1,382,769	1,514,080	133,174
Operations	140,381	321,921	364,586	244,686	(77,235)
Capital Investment	230,210	8,500	8,500	6,500	(2,000)
Total	1,436,230	1,711,327	1,755,855	1,765,266	53,939
Full Time	13	17	17	17	
Part Time FTE	0.88	1.79	1.00	1.00	

Essex County, VA
FY2026 Budget Request

		Volunteer Fire Department	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
32200	5705	North District Station #3	30,000	30,000	30,000	30,000	-	
32200	7301	Contribution-Volunteer Fire Dept	150,000	150,000	320,000	225,000	75,000	*Removed Grant Writer, reduced utilities and internest costs, reduced PPE costs and removed ISO testing (moved to EMS account).*
32200	8105	Motor Vehicles and Equipment	24,000	24,000	24,000	24,000	-	
32200	8211	Equipment, Training - State Grant	37,848	37,848	43,080	43,080	5,232	Aid To Localities
		Total	241,848	241,848	417,080	322,080	80,232	

Volunteer Fire Department	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	204,000	204,000	374,000	279,000	75,000
Capital Investment	37,848	37,848	43,080	43,080	5,232
Total	241,848	241,848	417,080	322,080	80,232

Essex County, VA
FY2026 Budget Request

		Ambulance and Rescue Services	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
32300	1001	Salaries and Wages	851,418	1,065,088	1,065,088	1,153,901	88,813	
32300	1002	Overtime Wages	37,697	75,000	75,000	75,000	-	
32300	1003	Part Time Salaries and Wages	100,501	118,709	118,709	116,365	(2,344)	
32300	2001	FICA	71,464	96,298	96,298	102,913	6,615	
32300	2002	Retirement - VRS	57,170	68,151	75,728	81,032	12,881	
32300	2004	Hybrid Retirement Insurance	-	2,378	2,378	2,378	-	
32300	2005	Hospital/Medical Plans	97,304	122,724	122,724	126,893	4,169	
32300	2006	Group Life Insurance	10,808	13,816	14,272	16,427	2,611	
32300	2009	Unemployment Insurance	931	5,164	5,164	6,987	1,823	
32300	3010	Hepatis B Vaccine	-	6,500	10,000	10,000	3,500	Physicals/Infectious Control
32300	3020	Professional Services	19,915	30,000	30,000	50,000	20,000	Include $20K ask by TVFD for ISO testing to ARS account.
32300	3040	Maintenance Service Contracts	-	23,167	32,267	32,267	9,100	Reporting software-state no longer funds/fire academy training
32300	3070	Four for Life	9,299	13,300	13,300	13,300	-	
32300	5202	Telecommunications - Wireless, Ipads	3,992	5,848	5,848	5,848	-	
32300	5401	Training	8,686	25,000	26,000	26,000	1,000	Yearly fee for regional burn building
32300	5503	Travel	989	4,200	4,200	4,200	-	
32300	5504	Travel (Convention and Education)	1,311	4,700	4,700	4,700	-	
32300	5812	EMS Operations/EOC	12,204	26,632	26,632	26,632	-	
32300	6001	Office Supplies	47	1,500	1,500	1,000	(500)	
32300	6005	Food and Food Service Supplies	791	800	800	800	-	
32300	6007	Laundry, Housekeeping, Supplies	-	1,500	1,500	1,500	-	
32300	6011	Repair and Maintenance Supplies	-	4,500	4,500	4,500	-	
32300	6017	Vehicle-Powered Equipment Supplies	39,711	60,000	65,000	40,000	(20,000)	
32300	6025	Uniforms and Wearing Apparel	9,519	12,000	12,000	-	(12,000)	Moved to Capital
32300	6027	Medical and Laboratory Supplies	12,888	40,000	40,000	35,000	(5,000)	
32300	6090	Other Operating Supplies	12,100	10,000	10,000	10,000	-	
32300	7313	EMS Council	1,703	1,703	1,673	1,673	(30)	Support calculated at $0.16 per person. Population 10,454
32300	8130	Communications Equipment	429	2,500	2,500	2,500	-	
32300	8203	Grant: RAFT Micro	4,140	-	-	-	-	
		Total	1,365,017	1,841,178	1,867,781	1,951,816	110,638	

Ambulance and Rescue Services	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	1,227,293	1,567,328	1,575,361	1,681,896	114,568
Operations	133,155	271,350	289,920	267,420	(3,930)
Capital Investment	429	2,500	2,500	2,500	-
Total	1,360,877	1,841,178	1,867,781	1,951,816	110,638
Full Time	10	19	19	19	
Part Time FTE	4.02	3.50	3.50	3.50	

Essex County, VA
FY2026 Budget Request

		Forestry Service	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
32400	7305	Contribution Forest Fire Extinguishment	7,914	6,776	6,776	6,776	-	FY2026 rate remains the same
		Total	7,914	6,776	6,776	6,776	-	

Forestry Service	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	7,914	6,776	6,776	6,776	-
Capital Investment	-	-	-	-	-
Total	7,914	6,776	6,776	6,776	-

32400

Essex County, VA
FY2026 Budget Request

		Sheriff (Lock Up and Dispatch)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
33100	1001	Salaries and Wages	340,560	332,949	332,949	338,462	5,513	
33100	1002	Overtime Wages	27,213	35,000	35,000	35,000	-	
33100	1003	Part Time Salaries and Wages	49,696	87,500	87,500	87,500	-	
33100	2001	FICA	28,726	34,842	34,842	35,264	422	
33100	2002	Retirement - VRS	16,777	6,996	23,673	6,996	-	
33100	2004	Hybrid Plan Insurance	2,579	11,991	11,991	12,282	291	
33100	2005	Hospital/Medical Plans	52,962	60,144	60,144	60,144	-	
33100	2006	Group Life Insurance	3,733	4,462	4,462	4,535	73	
33100	2009	Unemployment Insurance	621	1,898	1,060	1,929	31	
33100	3018	Repair and Maintenance	-	-	-	-	-	
33100	3046	Laundry and Dry Cleaning	-	100	100	100	-	
33100	6001	Office Supplies	-	125	125	125	-	
33100	6005	Food and Food Service Supplies	-	300	300	300	-	
33100	6007	Laundry, Housekeeping Supplies	-	1,200	1,200	1,200	-	
33100	6027	Medical and Laboratory Supplies	-	100	100	100	-	
33100	6090	Other Operating Supplies	-	200	200	200	-	
33100	7135	Regional Jail	760,263	770,436	994,792	994,792	224,356	
33100	7513	Middle Peninsula Probation/Pretrial	30,400	24,100	30,100	30,100	6,000	Increase based on a 5 year rolling average and utilization percentage.
		Total	1,313,530	1,372,343	1,618,537	1,609,029	236,686	

Sheriff (Lock Up and Dispatch)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	522,867	575,782	591,620	582,112	6,330
Operations	790,663	796,561	1,026,917	1,026,917	230,356
Capital Investment	-	-	-	-	-
Total	1,313,530	1,372,343	1,618,537	1,609,029	236,686
Full Time	7	8	-	-	
Part Time FTE	0.67	0.28	0.95	0.28	

33100

Essex County, VA
FY2026 Budget Request

		Building	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
34100	1001	Salaries and Wages	128,822	184,604	184,604	161,604	(23,000)	Includes VACANT Deputy Building Official Position
34100	1002	Overtime Wages	-	1,560	1,560	-	(1,560)	
34100	1003	Part Time Salaries and Wages	56,211	36,000	36,000	-	(36,000)	
34100	2001	FICA	13,562	16,996	16,996	12,363	(4,633)	
34100	2002	Retirement - VRS	7,639	-	13,125	-	-	Not previously budgeted
34100	2004	Hybrid Plan Insurance	2,561	9,747	9,747	8,533	(1,214)	
34100	2005	Hospital/Medical Plans	19,620	26,616	26,616	24,156	(2,460)	
34100	2006	Group Life Insurance	1,799	2,474	2,474	2,165	(309)	
34100	2009	Unemployment Insurance	262	1,052	1,052	921	(131)	
34100	3020	Professional Services	-	5,000	5,000	5,000	-	
34100	3044	Advertising	1,133	3,500	3,500	3,500	-	
34100	5103	Water and Sewer Charges	-	245	-	-	(245)	
34100	5201	Postal Services	855	1,500	1,500	1,500	-	
34100	5202	Telecommunications - Wireless, Ipads	5,947	3,500	3,500	3,500	-	
34100	5405	Dues and Association Memberships	-	800	800	800	-	
34100	5503	Travel	-	500	500	1,500	1,000	
34100	5504	Travel (Convention and Education)	1,221	2,100	2,100	3,800	1,700	
34100	6001	Office Supplies	3,245	2,650	2,650	2,650	-	
34100	6017	Vehicle-Powered Equipment Supplies	3,352	3,800	3,800	3,800	-	
34100	6030	Books and Subscriptions	833	3,500	3,500	3,500	-	
34100	8101	Machinery and Equipment	30,000	30,000	-	-	(30,000)	Was a vehicle replacement expense that will no longer be used
		Total	277,062	336,144	319,024	239,292	(96,852)	

Building and Zoning	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	230,476	279,049	292,174	209,742	(69,307)
Operations	46,586	57,095	26,850	29,550	(27,545)
Capital Investment	-	-	-	-	-
Total	277,062	336,144	319,024	239,292	(96,852)
Full Time	3	3	3	3	
Part Time FTE	-	-	-	-	

Essex County, VA
FY2026 Budget Request

		Animal Control	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
35100	1001	Salaries and Wages	106,373	125,500	125,500	123,192	(2,308)	
35100	1003	Part Time Salaries and Wages	9,703	31,250	31,250	32,500	1,250	
35100	2001	FICA	8,950	11,991	11,991	11,910	(81)	
35100	2002	Retirement - VRS	7,270	3,933	8,923	6,010	2,077	
35100	2004	Hybrid Plan Insurance	587	3,485	3,485	4,350	865	
35100	2005	Hospital/Medical Plans	13,420	16,104	16,104	16,104	-	
35100	2006	Group Life Insurance	1,431	1,682	1,682	1,453	(229)	
35100	2009	Unemployment Insurance	184	715	715	804	89	
35100	3026	Contractual Care of Animals	4,756	5,500	6,000	6,750	1,250	Vet costs have doubled in the last year, ie. Rabie shots went from $10 to $17
35100	3027	Veterinary Services - Rabies Clinic	590	600	600	600	-	
35100	3042	Printing and Binding	-	250	250	250	-	
35100	5202	Telecommunications - Wireless, Ipads	1,237	1,500	1,500	1,500	-	
35100	5405	Dues and Associations Memberships	77	200	200	200	-	
35100	5503	Travel (Mileage)	-	500	500	500	-	
35100	5504	Travel (Conventions and Education)	1,059	1,500	1,500	1,500	-	
35100	6001	Office Supplies	207	500	600	600	100	Ink cartridges, paper, office supplies have gone up
35100	6005	Food and Food Service Supplies	2,345	4,000	4,000	4,250	250	
35100	6007	Laundry, Housekeeping Supplies	826	1,800	1,800	1,800	-	
35100	6011	Repair and Maintenance Supplies	288	2,200	2,200	2,200	-	
35100	6017	Vehicle - Powered Equipment Supplies	1,452	1,500	1,500	2,000	500	
35100	6025	Uniforms and Wearing Apparel	150	1,000	1,000	1,000	-	
35100	6029	Dog Tags	686	900	900	900	-	
35100	6090	Other Operating Supplies	1,720	2,000	2,000	2,000	-	
35100	8101	Machinery and Equipment	-	-	-	-	-	
		Total	163,311	218,610	224,200	222,373	3,763	

Animal Control	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	147,918	194,660	199,650	196,323	1,663
Operations	15,393	23,950	24,550	26,050	2,100
Capital Investment	-	-	-	-	-
Total	163,311	218,610	224,200	222,373	3,763
Full Time	3	3	3	3	
Part Time FTE	0.39	1.25	1.00	1.00	

35100

Essex County, VA
FY2026 Budget Request

		Medical Examiner	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
35300	3010	Professional Health Services	100	250	250	250	-	
		Total	100	250	250	250	-	

Medical Examiner	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	100	250	250	250	-
Capital Investment	-	-	-	-	-
Total	100	250	250	250	-

35300

35500

Essex County, VA
FY2026 Budget Request

		Zoning	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
35500	1001	Salaries and Wages	87,733	133,000	133,000	141,000	8,000	
35500	1003	Part-Time Salaries and Wages	23,696	31,250	36,250	36,250	5,000	
35500	2001	FICA	8,507	12,566	12,566	13,560	994	
35500	2002	Retirement - VRS	6,084	5,288	9,456	5,816	528	
35500	2004	Hybrid Plan Insurance	124	2,798	2,798	2,798	-	
35500	2005	Hospital/Medical Plans	11,640	18,624	18,624	18,624	-	
35500	2006	Group Life Insurance	1,157	1,782	1,782	1,889	107	
35500	2009	Unemployment Insurance	173	758	427	803	45	
35500	3020	Professional Services	6,505	20,000	20,000	20,000	-	
35500	3044	Advertising	2,347	4,000	4,000	4,000	-	
35500	5201	Postal Services	407	1,500	1,500	1,500	-	
35500	5202	Telecommunications-Wireless, IPADS	-	1,500	1,500	1,500	-	
35500	5401	Training	9,332	6,000	6,000	6,000	-	
35500	5405	Dues and Association Memberships	-	1,000	1,000	1,000	-	
35500	5503	Travel (Mileage/Airfare)	1,033	3,120	3,120	3,120	-	
35500	5504	Travel (Convention and Education)	1,002	-	1,000	1,000	1,000	Not previously budgeted but would cover VAZO, VACO and FEMA edu.
35500	6001	Office Supplies	1,048	1,000	1,000	1,000	-	
35500	6017	Vehicle-Powered Equipment Supplies	126		500	500	500	This is the fuel and expense for the Zoning vehicle.
35500	6030	Books and Subscriptions	1,074	1,000	1,000	1,000	-	
		Total	161,988	245,186	255,523	261,360	16,173	

Emergency Services	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	139,114	206,066	214,903	220,740	14,673
Operations	22,874	39,120	40,620	40,620	1,500
Capital Investment	-	-	-	-	-
Total	161,988	245,186	255,523	261,360	16,173
Full Time	1	2	2	2	
Part Time FTE	-	0.50	0.50	0.50	

Essex County, VA
FY2026 Budget Request

		Refuse Disposal	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
42400	3010	Solid Waste Management Fee	-	-	-	-	-	
42400	3020	VPPSA - Convenience Site Operation	278,481	308,678	357,946	357,946	49,268	
42400	3049	Rent: Convenience Site	9,856	10,752	-	-	(10,752)	
42400	3050	Solid Waste Authority	11,000	11,000	11,000	11,000	-	
42400	3054	VPPSA - Disposal	212,887	224,498	232,787	232,787	8,289	
42400	3056	VPPSA - Transfer Station Operation	525,804	594,419	656,835	656,835	62,416	
42400	3057	Vehicle Maintenance Facility	22,120	22,120	-	-	(22,120)	
42400	3058	VPPSA - Landfill Monitoring	1,197	-	-	-	-	
42400	3059	MP Household Chemical Collection	3,600	3,600	6,480	6,480	2,880	
			1,064,945	1,175,067	1,265,048	1,265,048	89,981	

Refuse Disposal	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Propose	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	1,064,945	1,175,067	1,265,048	1,265,048	89,981
Capital Investment	-	-	-	-	-
Total	1,064,945	1,175,067	1,265,048	1,265,048	89,981

42400

Essex County, VA
FY2026 Budget Request

		General Properties	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
43200	1001	Salaries and Wages	162,043	190,520	200,000	285,000	94,480	Includes VACANT Director of Facilities
43200	1002	Overtime Wages	234	5,000	5,000	5,000	-	
43200	1003	Part Time Salaries and Wages	72,525	113,000	113,000	113,000	-	
43200	2001	FICA	17,324	23,602	24,327	30,830	7,228	
43200	2002	Retirement - VRS	10,787	3,305	14,220	3,305	-	
43200	2004	Hybrid Plan Insurance	1,187	7,419	7,419	15,534	8,115	
43200	2005	Hospital/Medical Plans	30,101	34,668	34,668	36,720	2,052	
43200	2006	Group Life insurance	2,150	2,553	2,680	4,755	2,202	
43200	2009	Unemployment Insurance	454	1,086	1,086	848	(238)	
43200	3018	Repair and Maintenance	38,831	5,000	5,000	5,000	-	
43200	3020	Professional Service	35,968	44,500	75,000	75,000	30,500	Pull these expenditures back from Capital
43200	3030	Janitorial Services	15,278	25,000	25,000	27,500	2,500	
43200	3040	Maintenance Services Contract	19,600	30,000	75,000	65,000	35,000	Reinstitute maintenance services contracts for generators, HVAC, etc.
43200	5101	Electrical Services	102,884	104,350	105,000	107,500	3,150	
43200	5102	Heating Services	35,472	46,171	48,500	48,500	2,329	
43200	5103	Water and Sewer Services	11,047	12,000	12,500	12,500	500	
43200	5104	Pest Control	7,168	6,000	6,250	6,250	250	
43200	5202	Telecommunications - Wireless, Ipads	3,088	3,500	3,500	3,500	-	
43200	5203	Telecommunications	-	-	-	-	-	
43200	5503	Travel	99	500	500	500	-	
43200	6007	Laundry, Housekeeping Supplies	654	500	500	500	-	
43200	6011	Repair and Maintenance Supplies	4,925	5,000	5,000	5,000	-	
43200	6017	Vehicles - Powered Equipment Supplies	30,018	18,500	15,000	15,000	(3,500)	
		Total	601,837	682,174	779,150	866,742	184,568	

General Properties	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	296,805	381,153	402,400	494,992	114,076
Operations	305,032	301,021	376,750	371,750	70,491
Capital Investment	-	-	-	-	-
Total	601,837	682,174	779,150	866,742	184,568
Full Time	3	3	5	5	
Part Time FTE	1.00	1.00	4.00	4.00	

Essex County, VA
FY2026 Budget Request

		Communications	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
43400	3018	Repair and Maintenance	23,066	45,380	45,380	45,380	-	
43400	3040	Maintenance Service Contracts	146,428	184,831	192,331	192,331	7,500	Mobile APP CAD Intergration
43400	5202	Telecommunicaitons-Wireless, IPADS	10,731	15,308	16,928	16,928	1,620	Adding 3 additional sim cards
43400	5203	Telecommunications	292	4,700	4,700	4,700	-	
43400	5504	Travel	1,289	5,000	5,000	5,000	-	
43400	8160	Other Capital Improvement	2,825	4,000	-	-	(4,000)	Moved to new budget line: PEP Grant
43400	8200	PEP Grant			4,000	4,000	4,000	
43400	8210	Grant - NG911	93,053	-	25,000	25,000	25,000	This will increase to $50,000 for FY27. The 2 years of state funding will end Jan 26.
		Total	277,684	259,219	293,339	293,339	34,120	

Communications	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	277,684	255,219	293,339	293,339	34,120
Capital Investment		4,000	-	-	
Total	277,684	259,219	293,339	293,339	34,120

43400

Essex County, VA
FY2026 Budget Request

		Technology	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
43600	1001	Salaries and Wages	187,486	220,000	220,000	226,000	6,000	
43600	1002	Overtime	-	-	-	-	-	
43600	1003	Part Time Salaries and Wages	-	-	-	-	-	
43600	2001	FICA	14,340	16,830	16,830	17,289	459	
43600	2002	Retirement - VRS	13,047	6,511	6,511	6,750	239	
43600	2004	Hybrid Plan Insurance	716	6,415	6,415	6,750	335	
43600	2005	Hospital/Medical Plans	16,296	18,624	18,624	26,750	8,126	
43600	2006	Group Life Insurance	2,505	2,948	2,948	3,028	80	
43600	2009	Unemployment Insurance	136	1,254	1,254	1,254	-	
43600	3020	Professional Services	100	6,000	6,000	6,000	-	
43600	3026	Cybersecurity Consultant Services	8,963	20,000	20,000	20,000	-	
43600	3040	Maintenance Service Contracts	97,946	116,900	136,850	136,850	19,950	Increased website subscription costs and % increases in invoiced services
43600	5202	Telecommunications-Wireless, I	679	1,650	600	600	(1,050)	
43600	5203	Telecommunications	86,298	87,100	97,775	97,775	10,675	Adding to phone system and % increases in invoiced services
43600	5401	Training			4,700	4,700	4,700	Request to add Training line for GCIO certification training
43600	5503	Travel	71	1,500	3,000	3,000	1,500	Addition to cover anticipated costs
43600	6060	Non-Capitalized Technology Equipment	46,484	32,900	37,000	37,000	4,100	24 devices identified for replacement. Average of $1825.00 projected per device
43600	8101	Machinery and Equipment	36,444	11,000	15,000	15,000	4,000	Replace end of life/support equipment
43600	8115	Computer/Technology Equipment	5,329	5,500	7,500	7,500	2,000	Increased to match actual spent FY24
43600	8120	Software	34,192	74,100	98,800	98,800	24,700	Stand alone office suite licenses need renewed ($22,000)
43600	8190	Grant-Address Verification	-	-	-	-	-	
		TOTAL	551,032	629,232	699,807	715,046	85,814	

Technology	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	234,526	272,582	272,582	287,821	15,239
Operations	316,506	356,650	427,225	427,225	70,575
Capital Investment	-	-	-	-	-
Total	551,032	629,232	699,807	715,046	85,814
Full Time	1	2	2	2	
Part Time FTE	-	-	-	-	

Need to add ECPS RDA and FrontLine expenses

Essex County, VA
FY2026 Budget Request

		Local Health Department	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
51100	7105	Payment-Local Health Department	162,904	174,307	183,022	183,022	8,715	5% increase
		Total	162,904	174,307	183,022	183,022	8,715	

Local Health Department	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	162,904	174,307	183,022	183,022	8,715
Operations	-	-	-	-	-
Capital Investment	-	-	-	-	-
Total	162,904	174,307	183,022	183,022	8,715

Essex County, VA
FY2026 Budget Request

		Mental Health	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
52100	7115	Payment-Mental Health	36,406	55,808	61,813	61,813	6,005	Increase due to additional state funding and is necessary to meet the 10% match.
		Total	36,406	55,808	61,813	61,813	6,005	

Mental Health	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	36,406	55,808	61,813	61,813	-
Capital Investment	-	-	-	-	6,005
Total	36,406	55,808	61,813	61,813	6,005

Essex County, VA
FY2026 Budget Request

		Bay Aging	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
53500	5701	Tax Relief for the Eldery	-					
53500	5805	Housing Choice Voucher Program	16,229	16,229	17,217	17,217	988	
53500	7503	Contribution - Bay Aging	9,715	9,715	10,006	10,006	291	
53500	7505	Appropriation - Bay Transit	87,435	87,435	92,759	92,759	5,324	
53500	7507	Rivah Rides	28,909	28,909	30,670	30,670	1,761	
		Total	142,288	142,288	150,652	150,652	8,364	

Bay Aging	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	142,288	142,288	150,652	150,652	8,364
Capital Investment	-	-	-	-	-
Total	142,288	142,288	150,652	150,652	8,364

53500

Essex County, VA
FY2026 Budget Request

		Community College	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
64100	7601	Payment-Rappahannock Community	8,744	9,006	9,006	9,006	-	
		Total	8,744	9,006	9,006	9,006	-	

Community College	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	8,744	9,006	9,006	9,006	-
Capital Investment	-	-	-	-	-
Total	8,744	9,006	9,006	9,006	-

64100

Essex County, VA
FY2026 Budget Request

		Parks, Recreation, Summer Programs	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
71200	1001	Salaries and Wages	84,013	102,000	102,000	102,000	-	
71200	1003	Part Time Salaries and Wages	583	31,440	31,440	28,600	(2,840)	
71200	2001	FICA	5,966	10,208	10,208	9,991	(217)	
71200	2002	Retirement - VRS	5,927	4,495	4,495	4,494	(1)	
71200	2004	Hybrid Plan Insurance	274	1,795	1,795	1,795	-	
71200	2005	Hospital/Medical Plans	9,208	10,524	10,524	10,524	-	
71200	2006	Group Life Insurance	1,146	1,367	1,367	1,366	(1)	
71200	2009	Unemployment Insurance	339	581	581	581	-	
71200	3020	Professional Services	-	2,000	2,000	2,000	-	
71200	3042	Printing and Binding	-	100	100	100	-	
71200	3044	Advertising	200	500	600	600	100	Radio and newspaper advertising have gone up.
71200	5405	Dues and Association Memberships	-	200	200	200	-	
71200	5504	Travel (Convention and Education)	-	200	200	200	-	
71200	6001	Office Supplies	135	300	300	300	-	
71200	6007	Laundry, Housekeeping Supplies	-	50	50	50	-	
71200	6013	Education & Recreation Supplies	3,018	6,000	6,000	6,000	-	
71200	6017	Vehicle - Powered Equipment Supplies	-	500	500	500	-	
71200	6090	Other Operating Supplies	4,272	7,000	7,000	7,000	-	
71200	8154	Poor House Tract Improvements	5,634	20,000	4,000	4,000	(16,000)	Gas for equipment and to purchase equipment
		Total	120,715	199,260	183,360	180,301	(18,959)	

Parks, Recreation, Summer Programs	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	107,456	162,410	162,410	159,351	(3,059)
Operations	13,259	16,850	20,950	16,950	100
Capital Investment	-	20,000	4,000	4,000	(16,000)
Total	120,715	199,260	187,360	180,301	(18,959)
Full Time	2	2	2	2	
Part Time FTE	20.00	20.00	20.00	20.00	

71200

Essex County, VA
FY2026 Budget Request

		Parks and Recreation (Partners)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
71300	7705	Essex Youth Football Association	3,090	5,000	5,000	5,000	-	Youth Incentive Fund Support Available
71300	7707	4th of July-Essex Little League	721	1,000	1,000	1,000	-	
71300	7708	Essex County Little League	3,090	5,000	15,000	5,000	-	Youth Incentive Fund Support Available
		Total	6,901	11,000	21,000	11,000	-	

Parks and Recreation	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	6,901	11,000	21,000	11,000	-
Capital Investment	-	-	-	-	-
Total	6,901	11,000	21,000	11,000	-

Essex County, VA
FY2026 Budget Request

		Swimming Pool	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
71500	1003	Part Time Salaries and Wages	46,734	59,699	59,600	59,600	(99)	
71500	2001	FICA	3,622	4,567	4,567	4,559	(8)	
71500	2009	Unemployment Insurance	-	-		-	-	
71500	3018	Repair and Maintenance	699	6,000	6,000	6,000	-	
71500	6011	Repair and Maintenance Supplies	6,315	7,000	7,000	7,000	-	
71500	6013	Education & Recreation Supplies	240	1,500	1,500	1,500	-	
71500	6090	Other Operating Supplies	1,501	3,800	3,800	3,800	-	
		TOTAL	59,111	82,566	82,467	82,459	(107)	

Swimming Pool	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	50,356	64,266	64,167	64,159	(107)
Operations	8,755	18,300	18,300	18,300	-
Capital Investment	-	-	-	-	-
Total	59,111	82,566	82,467	82,459	(107)
Full Time	-	-	-	-	
Part Time FTE	15.00	15.00	15.00	-	

71500

Essex County, VA
FY2026 Budget Request

		Library	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
73000	1001	Salaries and Wages	138,195	154,299	155,947	149,300	(4,999)	
73000	1003	Part Time Salaries and Wages	44,962	57,500	53,878	75,625	18,125	
73000	2001	FICA	13,564	16,202	15,628	17,207	1,005	
73000	2002	Retirement - VRS	9,542	7,690	11,088	7,359	(331)	
73000	2004	Hybrid Insurance Plan	117	2,004	150	2,004	-	
73000	2005	Hospital/Medical Plans	10,112	10,524	10,112	8,052	(2,472)	
73000	2006	Group Life Insurance	1,804	2,068	1,978	2,000	(68)	
73000	2009	Unemployment Insurance	277	880	529	851	(29)	
73000	3002	Audit Services	4,750	4,248	5,000	5,000	752	
73000	3041	Inter-Library Loan Fee	1,112	1,067	1,135	1,135	68	
73000	5308	General Liability Insurance	-	-	-	-	-	
73000	6001	Office Supplies	135	800	800	800	-	
73000	6007	Laundry, Housekeeping Supplies	-	-	-	-	-	
73000	6030	Books and Subscriptions	-	-	-	-	-	
		Total	224,570	257,282	256,245	269,333	12,051	

Library	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	218,573	251,167	249,310	262,398	11,231
Operations	5,997	6,115	6,935	6,935	820
Capital Investment	-	-	-	-	-
Total	224,570	257,282	256,245	269,333	12,051
Full Time	2	2	2	2	
Part Time FTE	1.80	2.30	2.16	3.03	

Essex County, VA
FY2026 Budget Request

		Essex County Museum	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
75100	7130	Appropriation-Essex County Museum	10,000	10,000	11,000	11,000	1,000	Funds needed to offset operations costs
75100	7702	Appropriation-Museum Building	7,000	7,000	9,500	9,500	2,500	Funds needed to offset Museum Building Costs which include maintenance and debt service on mortage
75100	7703	Museum Capital Improvements	6,690	6,690	5,500	5,500	(1,190)	Funds needed to replace equipment and make facility improvements.
		Total	23,690	23,690	26,000	26,000	2,310	

Essex County Museum	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	23,690	23,690	26,000	26,000	2,310
Capital Investment	-	-	-	-	-
Total	23,690	23,690	26,000	26,000	2,310

75100

Essex County, VA
FY2026 Budget Request

		Economic Development	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
80200	1001	Salaries and Wages	-	-	-	-	-	
80200	2001	FICA	-	-	-	-	-	
80200	2002	Retirement - VRS	-	-	-	-	-	
80200	2005	Hospital/Medical Plans	-	-	-	-	-	
80200	2006	Group Life Insurance	-	-	-	-	-	
80200	2009	Unemployment Insurance	-	-	-	-	-	
80200	3020	Professional Services	44,400	36,000	80,000	80,000	44,000	Increase Ex Dir from part-time consultant to full-time consultant
80200	3044	Advertising	-	6,000	4,900	4,900	(1,100)	
80200	5201	Postal Services	-	-	100	100	100	
80200	5202	Telecommunications - Wireless, Ipads	-	-	-		-	
80200	5405	Dues and Association Memberships	-	-	500	500	500	
80200	5503	Travel	-	2,400	-	-	(2,400)	
80200	5504	Travel (Convention and Education)	-	-	4,000	4,000	4,000	
80200	6001	Office Supplies	-	-	900	900	900	
80200	7511	Historic Downtown Tappahannock Association	50,000	-	40,000	-	-	To support/promote the community and cultural heritage of Tappahannock.
		Grant Match AFID	-	-	-			
80200	8206	Incentives for Businesses	-	-	-	-	-	
		Total	94,400	44,400	130,400	90,400	46,000	

Economic Development	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	0	0	0	0	0
Operations	94,400	44,400	130,400	90,400	46,000
Capital Investment	0	0	0	0	0
Total	94,400	44,400	130,400	90,400	46,000
Full Time	1.00	0.50	1.00	1.00	
Part Time FTE	-	-	-	-	

Essex County, VA
FY2026 Budget Request

		Planning District Commission	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
81600	3023	MP Water Supply Planning	-	-	-	-		
81600	7803	Payment to Middle Peninsula PD	46,081	46,081	68,456	68,456	22,375	Place holder equals FY25 amount invoiced for Dues, LGA Grants Program, Special Assessment and GA Lobby
		Total	46,081	46,081	68,456	68,456	22,375	

Planning District Commission	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	46,081	46,081	68,456	68,456	-
Capital Investment	-	-	-	-	22,375
Total	46,081	46,081	68,456	68,456	22,375

81600

Essex County, VA
FY2026 Budget Request

		Three Rivers Soil and Water	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
82300	7801	Payment to Three Rivers SWCD	11,025	11,025	11,025	11,025	-	Requesting Level Funding
		Total	11,025	11,025	11,025	11,025	-	

Three Rivers Soil and Water	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	11,025	11,025	11,025	11,025	-
Capital Investment	-	-	-	-	-
Total	11,025	11,025	11,025	11,025	-

82300

Essex County, VA
FY2026 Budget Request

		Miscellaneous Programs	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
82500	7501	Legal Aid Works	8,500	8,500	8,500	8,500	-	Requesting Level Funding
82500	7509	Ledwith-Lewis Free Clinic	7,000	7,000	7,000	7,000	-	Level funding
82500	7514	Healthy Harvest Food Bank	5,000	5,000	7,000	5,000	-	Requesting a 40 percent funding increase
82500	7515	The Haven in Richmond County	4,950	4,950	5,445	4,950	-	10 % funding increase due to increase in demand for services
82500	7516	CASA (Court Appointed Special Advocate Program)	3,000	3,000	3,000	3,000	-	
82500	7518	Indian Rivers Humane Society			1,500	-	-	
82500	7525	Bay Consortium Workforce Development	2,644	2,658	2,650	2,658	-	Contribution based on a $0.25/per capita assessment
82500	7650	Middle Peninsula Alliance	-	5,000	5,000	5,000	-	Place Holder
82500	7710	The Daw Theater Foundation	3,000	3,000	50,000	3,000	-	
82500	7712	Tappahannock Artists Guild	3,000	3,000	5,000	3,000	-	
82500	7717	Essex-Tappahannock Youth Association	2,000	2,000	2,000	2,000	-	
82500	7805	Rappahannock River Basin Commission	1,000	1,000	1,000	1,000	-	
82500	8213	Litter Control Program	234	-	-	-	-	
82500	8215	Tappahannock-Essex County Chamber of Commerce	2,000	-	3,500	3,500	3,500	Funds to help cover the cost of paying a company to manage the Chamber website.
		Total	42,328	45,108	101,595	48,608	3,500	

Miscellaneous Programs	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Request	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	42,328	45,108	101,595	48,608	3,500
Capital Investment	-	-	-	-	-
Total	42,328	45,108	101,595	48,608	3,500

82500

Essex County, VA
FY2026 Budget Request

		VPI Cooperative Extension	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
84000	1001	Salaries and Wages	20,916	39,571	41,937	41,937	2,366	Local request for VCE Agent Salaries (Essex ANR, Middlesex ANR, FCS) + 4-H Educator position accounting for 4% raise
84000	1003	Part Time Salaries and Wages	-	-	-	-	-	
84000	2001	FICA	-	-	-	-	-	
84000	2009	Unemployment Insurance	-	-	-	-	-	
84000	2999	Fringe Benefits	4,392	14,641	15,517	15,517	876	Local request for fringe benefits for F/T VCE Agents and 4-H Educator
84000	3020	Professional Services	115	550	550	550	-	Professional Development and association dues for agent and 4-H Educator, lab fees, subscriptions, etc.
84000	5201	Postal Services	-	200	200	200	-	Requested to support office postage/mailings
84000	5203	Telecommunications	2,492	3,500	3,500	3,500	-	Requested to pay Verizon telecommunication services
84000	7711	4-H Youth Camp	-	1,000	1,000	1,000	-	Requested to help pay for Essex County 4-H Camp @ Jamestown Educational Center
84000	7712	Essex 4-H Fund	-	1,500	1,500	1,500	-	Requested to support local 4-H programming in Essex
		Total	27,915	60,962	64,204	64,204	3,242	

VPI Cooperative Extension	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	25,308	54,212	57,454	57,454	3,242
Operations	2,607	6,750	6,750	6,750	-
Capital Investment	-	-	-	-	-
Total	27,915	60,962	64,204	64,204	3,242
Full Time	-	-	1	1	
Part Time FTE	-	-	-	-	

84000

Essex County, VA
FY2026 Budget Request

		Capital Improvement Projects	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
91500	8101	Machinery and Equipment	-	112,386	-	-	(112,386)	
		Total	-	112,386	-	-	(112,386)	

Captial Improvement Projects	FY2024	FY2025	FY2026	FY2026	FY2026
	Actual	Adj Budget	Request	Proposed	Inc/Dec
Personal Services	-	-	-	-	-
Operations	-	-	-	-	(112,386)
Capital Investment	-	112,386	-	-	-
Total	-	0	0	0	(112,386)

Essex County, VA
FY2026 Budget Request

		Transfer Out	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
92000	9102	Transfer to CSA Fund	477,063	774,511	753,040	753,040	(21,471)	
92000	9105	Transfer to Virginia Public Assistance	216,215	899,034	919,184	919,184	20,150	
92000	9110	Transfer to Debt Service Fund	2,874,025	3,096,619	2,657,083	2,657,083	(439,536)	
92000	9140	Transfer to COVID-19 Fund	-	-	-	-	-	
92000	9154	Trans From Gen Fund to Glebe Fund	-	-	-	-	-	
92000	9205	Transfer to School Fund - Local	3,554,385	7,536,492	7,536,492	6,070,264	-	Calc Tool Amount on 1050 ADM
92000	9225	Transfer to Debt Reserve Fund	-	-	-	-	-	
92000	9301	Transfer to Capital Projects Fund 301	18,772	1,254,865	-	-	(1,254,865)	
92000	9755	Transfer to Special Welfare				898,257	-	
		Total	7,140,460	13,561,521	11,865,799	11,297,828	(2,263,693)	

Transfer Out	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	7,140,460	13,561,521	11,865,799	11,297,828	(2,263,693)
Capital Investment	-	-	-	-	-
Total	7,140,460	13,561,521	11,865,799	11,297,828	(2,263,693)

919,183.88

92000

Essex County, VA
FY2026 Budget Request

		FUND #102 Children's Services Act (CSA)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
53200	3102	CSA Program Expenditures	1,614,383	2,010,151	1,882,599	1,882,599	(127,552)	Forcasted to need $1,306,929 for Private Day School, $346,830 for Foster Care, and $288,840 for CHINS cases in FY26.
53200	6090	Other Administrative Expense	-	-	-	-	-	
		Total	1,614,383	2,010,151	1,882,599	1,882,599	(127,552)	
92000	9105	Transfer to VPA Fund	-	-	-	-	-	

FUND #102 Children's Services Act (CSA)	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	1,614,383	2,010,151	1,882,599	1,882,599	(127,552)
Capital Investment	-	-	-	-	-
Total	1,614,383	2,010,151	1,882,599	1,882,599	(127,552)

Essex County, VA
FY2026 Budget Request

		FUND #105 Social Services	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
53100	1001	Salaries and Wages - Regular	737,726	1,383,292	1,277,293	1,277,293	(105,999)	Efficiencies in operations allowing for a budget decrease of $105,999
53100	1003	Part Time Salaries and Wages	-	17,384	17,384	17,384	-	
53100	2001	FICA	54,815	107,151	107,151	107,151	-	
53100	2002	Retirement - VRS	42,585	91,436	91,436	91,436	-	
53100	2004	Hybrid Disability Plans	2,136	4,743	4,743	4,743	-	
53100	2005	Hospital/Medical Plans	109,222	221,041	221,041	221,041	-	
53100	2006	VRS Insurance	8,674	18,536	18,536	18,536	-	
53100	2009	Unemployment Insurance	1,028	1,346	1,346	1,346	-	
53100	2011	Workers Compensation	1,576	4,700	4,700	4,700	-	
53100	3006	Professional Services - Legal	22,507	46,450	46,450	46,450	-	
53100	3018	Repair & Maintenance (Building	-	-	-	-	-	
53100	3020	Professional Services - Other	2,375	5,500	5,500	5,500	-	
53100	3040	Computer Software Maintenance	1,150	3,000	3,000	3,000	-	
53100	3044	Advertising	-	1,000	1,000	1,000	-	
53100	3048	Other Government Entity	156	600	600	600	-	
53100	3104	Elig Based on Inc - Purchased Services	(780)	3,000	3,000	3,000	-	
53100	5201	Postal Services	894	2,750	2,750	2,750	-	
53100	5203	Telecommunications - Contract Serv	12,307	15,000	15,000	15,000	-	
53100	5308	Other Property Insurance	-	-	-	-	-	
53100	5311	Insurance Surety	1,072	2,500	2,500	2,500	-	
53100	5401	Employee Training	1,115	5,000	5,000	5,000	-	
53100	5405	Dues and Associations	-	1,000	1,000	1,000	-	
53100	5415	Education - Tuition Assistance	-	-	-	-	-	
53100	5504	Travel (Mileage, Subsistence, Lodging)	6,379	3,500	3,500	3,500	-	
53100	5701	Lease/Rent of Buildings	70,131	84,985	84,985	84,985	-	
53100	5705	Leases/Rent of Equipment	4,171	4,700	4,700	4,700	-	
53100	6001	Office Supplies	3,957	16,500	16,500	16,500	-	
53100	6005	Food Supplies	164	500	500	500	-	
53100	6007	Janitorial Supplies	-	500	500	500	-	
53100	6017	Vehicle/Powered Equipment Supp	2,757	6,000	6,000	6,000	-	
53100	6030	Books and Subscriptions	40	250	250	250	-	
53100	6090	Other Administrative Expenses	(25)	250	250	250	-	
53100	8105	Motor Vehicle & Equipment	4,306	6,200	6,200	6,200	-	
53100	8110	Furniture/Fixtures - Addition	-	2,000	2,000	2,000	-	
53100	8115	Computer/Technology Equiment	-	500	500	500	-	
		Total	1,090,438	2,061,314	1,955,315	1,955,315	(105,999)	
		Pers	956,186	1,844,929	1,738,930	1,738,930	(105,999)	
		Op	134,252	216,385	216,385	216,385	-	
		Cap	-	-	-	-	-	
			1,090,438	2,061,314	1,955,315	1,955,315	(105,999)	
		Purchased Services/Assistance						
53200	2001	Purchase of Service - FICA	-	-	-	-	-	
53200	3104	Purchase of Services/Assistance	249,737	746,094	746,094	746,094	-	
53200	3105	Substace Abuse & Support Serv	105	2,073	2,073	2,073	-	
		Total	249,842	748,167	748,167	748,167	-	

FUND #105 Social Services	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed*	FY2026 Inc/Dec
Personal Services	956,186	1,844,929	1,738,930	1,738,930	(105,999)
Operations	384,094	964,552	964,552	964,552	
Capital Investment	-	-	-	-	-
Total	1,340,280	2,809,481	2,703,482	2,703,482	(105,999)

Fund 105

Essex County, VA
FY2026 Budget Request

		FUND #110 Debt Service	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
95000	8503	Debt Service - Water and Sewer - Town	50,980	51,638	191,233	191,233	139,595	
95000	8507	Debt Service - School VPSA 2007B	443,350	428,350	413,350	413,350	(15,000)	Scheduled Payment plus $850 Service Fee
95000	8512	Debt Service - School VPSA QSCB	980,556	980,556	980,556	980,556	-	
95000	8513	Debt Service - School VPSA 2012	126,335	127,185	127,185	127,185	-	Scheduled Payment plus $850 Service Fee
95000	8515	Debt Service - Tappahannock - Essex Airport	20,694	50,032	50,033	50,033	1	
95000	8608	Interest - Motorola Radios	43,645	43,645	43,645	43,645	-	
95000	8612	Debt Service-2020 VRA	1,420,533	1,415,213	853,631	853,631	(561,582)	Scheduled Payment plus $850 Service Fee
		Total	3,086,093	3,096,619	2,659,633	2,659,633	(436,986)	

FUND #110 Debt Service	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	3,086,093	3,096,619	2,659,633	2,659,633	(436,986)
Capital Investment	-	-	-	-	-
Total	3,086,093	3,096,619	2,659,633	2,659,633	(436,986)

Essex County, VA
FY2025 Budget Request

		FUND #140 Pandemic Response	FY2023 Actual	FY2024 Actual	FY2025 Adjusted	FY2026 Request	FY2026 Inc/Dec	FY2026 Justification
35010	1004	Virginia Tourism Grant			20,000.00			
35010	1005	ARPA LEICA Equipment - Sheriff			118,674.88			
12100	5420	Rent/Mortgage Relief Program	-	-	-	-	-	
12100	5811	CARES ACT	-	-	-	-	-	
12100	5815	American Rescue Plan Act	1,063,746	50,000	-	-	-	
13100	5811	CARES ACT: Electorial	-	-	-	-	-	
		Total	1,063,746	50,000	138,675	-	-	

FUND #140 Pandemic Response	FY2023 Actual	FY2024 Actual	FY2025 Adjusted	FY2026 Request	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	1,063,746	50,000	138,675	-	-
Capital Investment	-	-	-	-	-
Total	1,063,746	50,000	138,675	-	-

Essex County, VA
FY2026 Budget Request

		FUND #205 Education	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
61100	1120-200	Instr Salaries & Wages Elem Reg	9,457,277	12,723,734	-	11,410,035	(1,313,699)	Added GA addn'l funds from 2nd session
62120	1113-900	Admininistration Attendance & Health	-	1,351,633	-	1,417,840	66,207	
63200	1170-900	Pupil Transportation	1,262,994	1,942,450	-	1,837,326	(105,124)	
64200	1190-900	Maintenance Supervisor	2,038,201	-	-	119,932	119,932	
64200	6001-900	Operations & Maint. Custodial Supply	-	1,317,222	-	1,598,356	281,134	
68200	1141-900	Technology	878,977	1,061,099	-	1,079,293	18,194	
		Total	13,637,449	18,396,138	-	17,462,782	(933,356)	

FUND #205 Education	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Request	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	13,637,449	18,396,138	-	17,462,782	(933,356)
Capital Investment	-	-	-	-	-
Total	13,637,449	18,396,138	-	17,462,782	(933,356)

Fund 205

Essex County, VA
FY2026 Budget Request

		FUND #207 School Food	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
65100	1160-900	Cafeteria Managers	690,959	929,926	930,000	933,000	3,074	
65100	6001	Materials/Supplies SF	-					
		Total	690,959	929,926	930,000	933,000	3,074	

FUND #207 School Food	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	690,959	929,926	930,000	933,000	3,074
Capital Investment	-	-	-	-	-
Total	690,959	929,926	930,000	933,000	3,074

Essex County, VA
FY2026 Budget Request

		FUND #208 School Grants	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
61100	1120-200	Federal Grants	598,496	2,131,496	-	1,056,329	(1,075,167)	
		Total	598,496	2,131,496	-	1,056,329	(1,075,167)	

FUND #208 School Grant	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	598,496	2,131,496	-	1,056,329	(1,075,167)
Capital Investment	-	-	-	-	-
Total	598,496	2,131,496	-	1,056,329	(1,075,167)

Fund 301

Essex County, VA
FY2026 Budget Request

		FUND #301 Expenditures-Capital Improvement Projects	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec	FY2026 Justification
43200	8105	Sheriff:Vehicle Replacement	112,000	60,000	-	-	(60,000)	
43200	8109	EMS: Lucas Chest Compression System	-	-	-	-	-	
43200	8110	EMS: Defribrillators	74,000	-	-	-	-	
43200	8111	Fac. Maint:Replace Lighting w/LED Retrofits	1,852	-	-	-	-	
43200	8112	Fac. Maint:Replace Windows @ Different Buildings	21,864	-	-	-	-	
43200	8113	COR: Pictometry	-	-	-	-	-	
43200	8114	EMS-Ambulance/Medic Unit Replacement	230,675	-	-	-	-	
43200	8116	General Properties:Repair Admin Building	115,510	150,000	-	-	(150,000)	
43200	8117	Circuit Court:Renovaitons & Improvements	-	30,000	-	-	(30,000)	
43200	8118	EMS:Replace Equipment @ Four Locations	-	200,000	-	-	(200,000)	
43200	8119	General Properties:Animal Shelter	-	-	-	-	-	
43200	8120	Information Technology:Server Replacement	81,432	-	-	-	-	
43200	8121	Animal Control:Vehicle Replacement	-	-	-	-	-	
43200	8122	Treasurer's Office: Renovation/Improvements	-	20,000	-	-	(20,000)	
43200	8123	COR Office: Renovations and Improvements	-	10,000	-	-	(10,000)	
43200	8124	General Properties: Joint Facilities Bld.	-	640,000	-	-	(640,000)	
43200	8125	School: Capital Reserve Projects	-	-	-	-	-	
43200	8126	General Prop:County Buildings Maintenance	-	1,365	-	-	(1,365)	
43200	8127	General Prop:Generator Repair/Maintenance	-	50,000	-	-	(50,000)	
43200	8128	HVAC Repair and Replacement	-	31,500	-	-	(31,500)	
43200	8129	General Properties:Rood Repair/Maintenance	-	62,000	-	-	(62,000)	
43200	8154	Parks & Rec: Rotary Poor House Park Project	-	-	-	-	-	
43200	8250	Capital Projects Reserve	-	-	-	898,257	898,257	
			637,333	1,254,865	-	898,257	(1,254,865)	

FUND #265 Comm. Attn. Asset Forfeiture	FY2024 Actual	FY2025 Adj Budget	FY2026 Request	FY2026 Proposed	FY2026 Inc/Dec
Personal Services	-	-	-	-	-
Operations	-	-			-
Capital Investment	637,333	1,254,865	-	898,257	(356,608)
Total	637,333	1,254,865	-	898,257	(356,608)