

Madison County

PROPOSED FY26 BUDGET

Presented to the Madison County Board of
Supervisors & General Public

on May 13, 2025

Jonathon Weakley, County Administrator
Jennifer Warren, Finance Director



PRESENTATION AGENDA

- FY26 Goals and Priorities
- FY26 Budget Highlights & Challenges
- FY26 Budget Expenditure Summary
- FY26 Budget Breakdown by Function
- FY26 General Fund Revenues
- FY26 All County Funds
- FY26 Capital Budget
- Surrounding Counties - Comparison
- Madison County Taxes – Last Ten Fiscal Years
- Financial Policies
- Fund Balance

FY26 Madison County Goals and Priorities

	<u>Assigned to</u>	<u>Completion</u>
1. Improve access to broadband services	J. Weakley/T. Gardner	1Qtr. 2026
2. Complete major capital projects		
a. Hoover Ridge Outdoor Recreation Center (TBD)	TBD	TBD
3. Enhance Economic Development Resource and Strategy	BOS/County Staff	December 2026
a. Strategic Planning		
b. Technology Corridor/Economic Development Area		
c. Identify Madison Resources		
4. Public Utilities		
a. Sewer and Water Treatment Upgrade Plan	BOS/RSA	6/30/26
b. Service Connection and service area policy	BOS/RSA	6/30/26
c. Sewer Treatment Plant Upgrade Completion	BOS/RSA	December 2027

FY26 Budget Highlights & Challenges

The County budget increased by \$2,058,553 (5.8%) from FY25 with the following items being the primary increases:

- *The Schools budget shows a \$1M loss of federal and state funding resulting in a \$678k increase in the amount of local contribution needed.*
- *Our new Public Radio System is now fully operational. We have \$347k in annual maintenance, equipment, and rental site costs.*
- *Other Public Safety expenses increased \$582k with the state covering a portion of this increase.*
- *All County personnel received a 3% COLA. Also, health insurance costs increased by 3.9%. These two items increased personnel/fringe costs by roughly \$300K.*

To help offset these increases as well as other increased operational costs due to inflation, we were able to work with departments and cut \$372k from the initial operating budget projection. Cuts included removing any new FTE position requests and freezing certain vacant positions.

The FY26 County budget is balanced with the following sources of additional revenues:

- *\$0.02 increase in Real Estate Tax = \$560,000*
- *Accumulated Unassigned Fund Balance = \$1,438,600*

FY26 Budget - Expenditure Summary

The total budget increase between FY25 and FY26 across all County functions is as follows:

- *General Gov't Administration = 0.9% increase*
- *Judicial Administration = 10.3% increase*
- *Public Safety = 9.9% increase*
- *Public Works = 5.9% increase*
- *Parks, Recreation, Cultural = 4.7% increase*
- *Economic & Community Development = 2.9% increase*
- *Non-departmental = 5.0% increase*

FY26 Budget - General Gov't Administration

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
Information Technology	\$ 557,518	\$ 609,386	\$ 51,868	9.3%
County Administrator	\$ 560,118	\$ 524,077	\$ (36,041)	-6.4%
Treasurer	\$ 406,297	\$ 415,274	\$ 8,977	2.2%
Finance Department	\$ 398,194	\$ 386,819	\$ (11,375)	-2.9%
Commissioner of Revenue	\$ 360,963	\$ 362,367	\$ 1,404	0.4%
Registrar	\$ 176,877	\$ 190,197	\$ 13,320	7.5%
County Attorney	\$ 124,054	\$ 131,572	\$ 7,518	6.1%
Auditor	\$ 93,300	\$ 89,000	\$ (4,300)	-4.6%
Electoral Board	\$ 81,774	\$ 75,500	\$ (6,274)	-7.7%
Board of Supervisors	\$ 65,019	\$ 64,019	\$ (1,000)	-1.5%
Total General Gov't Administration	\$ 2,824,114	\$ 2,848,211	\$ 24,097	0.9%

FY26 Budget - Judicial Administration

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
Commonwealth's Attorney	\$ 493,581	\$ 624,571	\$ 130,990	26.5%
Clerk of Circuit Court	\$ 519,306	\$ 512,361	\$ (6,945)	-1.3%
Sheriff - Court Security	\$ 185,294	\$ 182,425	\$ (2,869)	-1.5%
Victim Witness Program	\$ 75,444	\$ 88,333	\$ 12,889	17.1%
Circuit Court	\$ 51,611	\$ 55,717	\$ 4,106	8.0%
Madison Combined Courts	\$ 8,921	\$ 8,921	\$ -	0.0%
Magistrates & Commissioner of Accounts	\$ 920	\$ 920	\$ -	0.0%
Total Judicial Administration	\$ 1,335,077	\$ 1,473,248	\$ 138,171	10.3%

FY26 Budget - Public Safety

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
Emergency Management Services	\$ 3,193,122	\$ 3,315,781	\$ 122,659	3.8%
Sheriff's Department	\$ 3,031,570	\$ 3,241,075	\$ 209,505	6.9%
Emergency Operations Center	\$ 1,242,776	\$ 1,356,533	\$ 113,757	9.2%
Central Virginia Regional Jail & Jail Board Fees	\$ 590,315	\$ 591,375	\$ 1,060	0.2%
Building Official	\$ 383,653	\$ 421,903	\$ 38,250	10.0%
Rappahannock Juvenile Detention Center	\$ 247,550	\$ 308,360	\$ 60,810	24.6%
NEW - Radio System	\$ -	\$ 347,827	\$ 347,827	100.0%
Animal Control	\$ 197,628	\$ 221,396	\$ 23,768	12.0%
Madison County Volunteer Fire Dept (MCVF)	\$ 211,377	\$ 219,863	\$ 8,486	4.0%
Animal Shelter	\$ 171,008	\$ 196,912	\$ 25,904	15.1%
LODA Fund Payment	\$ 46,168	\$ 46,840	\$ 672	1.5%
Emergency Management	\$ 29,941	\$ 28,402	\$ (1,539)	-5.1%
Juvenile Probation 16th District Court	\$ 21,939	\$ 21,939	\$ -	0.0%
OARJACC (\$20k Drug Court Match now in Opioid Funds Exp)	\$ 33,822	\$ 13,822	\$ (20,000)	-59.1%
Foothills Child Advocacy	\$ 2,000	\$ 2,000	\$ -	0.0%
Services to Abused Families (SAFE)	\$ 1,000	\$ 1,000	\$ -	0.0%
Medical Examiner / HBD	\$ 800	\$ 800	\$ -	0.0%
Thomas Jefferson EMS Council	\$ 2,000	\$ -	\$ (2,000)	-100.0%
Total Public Safety	\$ 9,406,669	\$ 10,335,828	\$ 929,159	9.9%

FY26 Budget - Public Works

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
Transfer Station	\$ 743,943	\$ 805,258	\$ 61,315	8.2%
Facilities and Maintenance	\$ 680,088	\$ 702,558	\$ 22,470	3.3%
Total Public Works	\$ 1,424,031	\$ 1,507,816	\$ 83,785	5.9%

FY26 Budget - Health & Welfare

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
RRCSB - Encompass Community Supports	\$ 242,971	\$ 255,120	\$ 12,149	5.0%
Health Department	\$ 229,500	\$ 228,641	\$ (859)	-0.4%
Piedmont Regional Dental Clinic	\$ 2,000	\$ 2,000	\$ -	0.0%
Hospice of the Piedmont	\$ 500	\$ 500	\$ -	0.0%
Total Health & Welfare (excludes DSS/CSA)	\$ 474,971	\$ 486,261	\$ 11,290	2.4%

FY26 Budget - Education, Parks, Recreation, and Cultural

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
Madison Learning Center	\$ 10,000	\$ 10,000	\$ -	0.0%
Germanna Community College	\$ 4,000	\$ 4,000	\$ -	0.0%
Total Education (excludes Schools)	\$ 14,000	\$ 14,000	\$ -	0.0%
Parks & Recreation	\$ 416,490	\$ 434,333	\$ 17,843	4.3%
Madison Library	\$ 177,600	\$ 187,600	\$ 10,000	5.6%
Madison County Fair	\$ 500	\$ 500	\$ -	0.0%
Boys and Girls Club	\$ 500	\$ 500	\$ -	0.0%
Total Parks & Recreation, Cultural	\$ 595,090	\$ 622,933	\$ 27,843	4.7%

FY26 Budget - Economic & Community Development

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
Planning and Zoning	\$ 208,503	\$ 223,983	\$ 15,480	7.4%
Economic Development	\$ 165,908	\$ 168,639	\$ 2,731	1.6%
Virginia Cooperative Extension	\$ 143,362	\$ 144,113	\$ 751	0.5%
Skyline CAP	\$ 51,900	\$ 51,900	\$ -	0.0%
Culpeper Soil and Water Conservation District	\$ 30,111	\$ 30,111	\$ -	0.0%
Rappahannock Rapidan Regional Commission	\$ 16,996	\$ 16,996	\$ -	0.0%
Geographic Information System	\$ 12,600	\$ 12,600	\$ -	0.0%
Central Virginia Partnership for Econ Dev	\$ 10,000	\$ 10,000	\$ -	0.0%
Foothills Housing Corporation	\$ 7,000	\$ 7,000	\$ -	0.0%
VA Regional Transit	\$ 7,000	\$ 7,000	\$ -	0.0%
Aging Together	\$ 2,000	\$ 2,000	\$ -	0.0%
Rappahannock River Basin Commission	\$ 1,000	\$ 1,000	\$ -	0.0%
VCW-Piedmont	\$ 500	\$ 500	\$ -	0.0%
Northern VA 4-H Educational and Conf	\$ 500	\$ 500	\$ -	0.0%
Total Economic & Community Development	\$ 657,379	\$ 676,342	\$ 18,962	2.9%

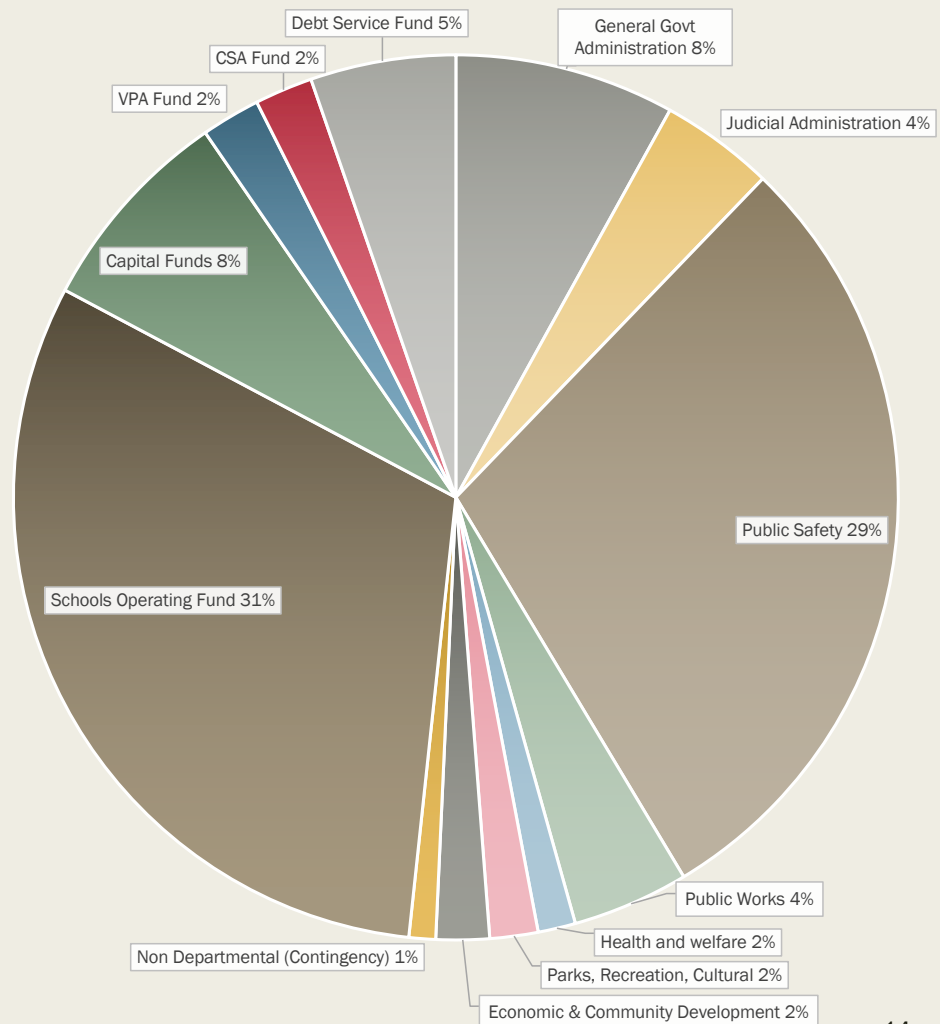
FY26 Budget - Non-Departmental

Department/Organization	FY25 Adopted	FY26 Proposed	FY26 \$Change from FY25 Budget	FY26 %Change from FY25 Budget
School Board Fund (Local Contribution)	\$ 10,321,075	\$ 10,998,874	\$ 677,799	6.6%
Debt Service Fund	\$ 1,725,553	\$ 1,880,814	\$ 155,261	9.0%
School Board Capital (CIP and CARP)	\$ 606,719	\$ 1,850,226	\$ 1,243,507	205.0%
County Capital (CIP and CARP)	\$ 2,091,129	\$ 861,863	\$ (1,229,266)	-58.8%
DSS (Local Contribution)	\$ 763,205	\$ 763,205	\$ -	0.0%
CSA (Local Contribution)	\$ 675,000	\$ 750,000	\$ 75,000	11.1%
Other Non-departmental (includes contingency)	\$ 441,300	\$ 344,244	\$ (97,056)	-22.0%
Total Non-Departmental	\$ 16,623,981	\$ 17,449,226	\$ 825,245	5.0%

FY26 General Fund Expenditures by Function

Expenditures:

General Govt Administration	\$	2,848,211
Judicial Administration	\$	1,473,248
Public Safety	\$	10,335,828
Public Works	\$	1,507,816
Health and welfare	\$	486,261
Parks, Recreation, Cultural	\$	622,933
Economic & Community Development	\$	690,342
Non-Departmental (Contingency)	\$	344,244
Schools Operating Fund	\$	10,998,874
Capital Funds	\$	2,712,089
VPA Fund	\$	763,205
CSA Fund	\$	750,000
Debt Service Fund	\$	1,880,814
Total	\$	35,413,865

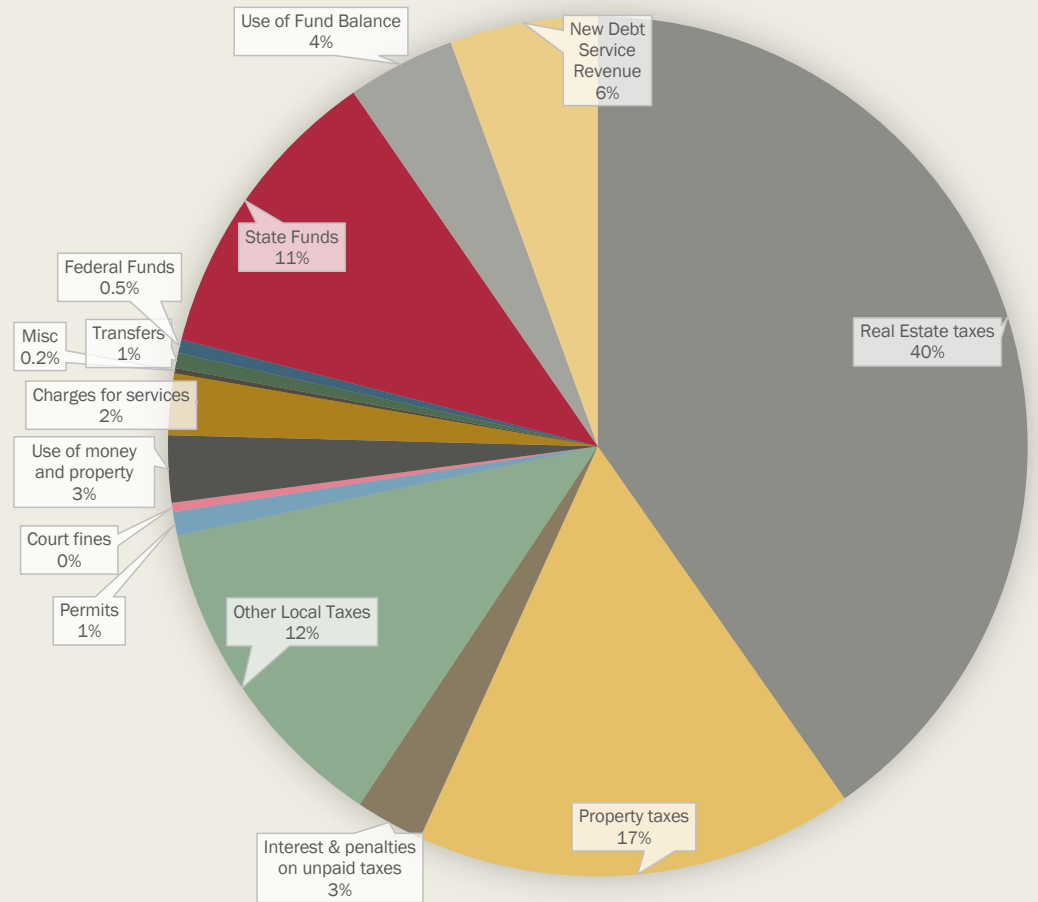


FY26 General Fund Revenues

Revenues:

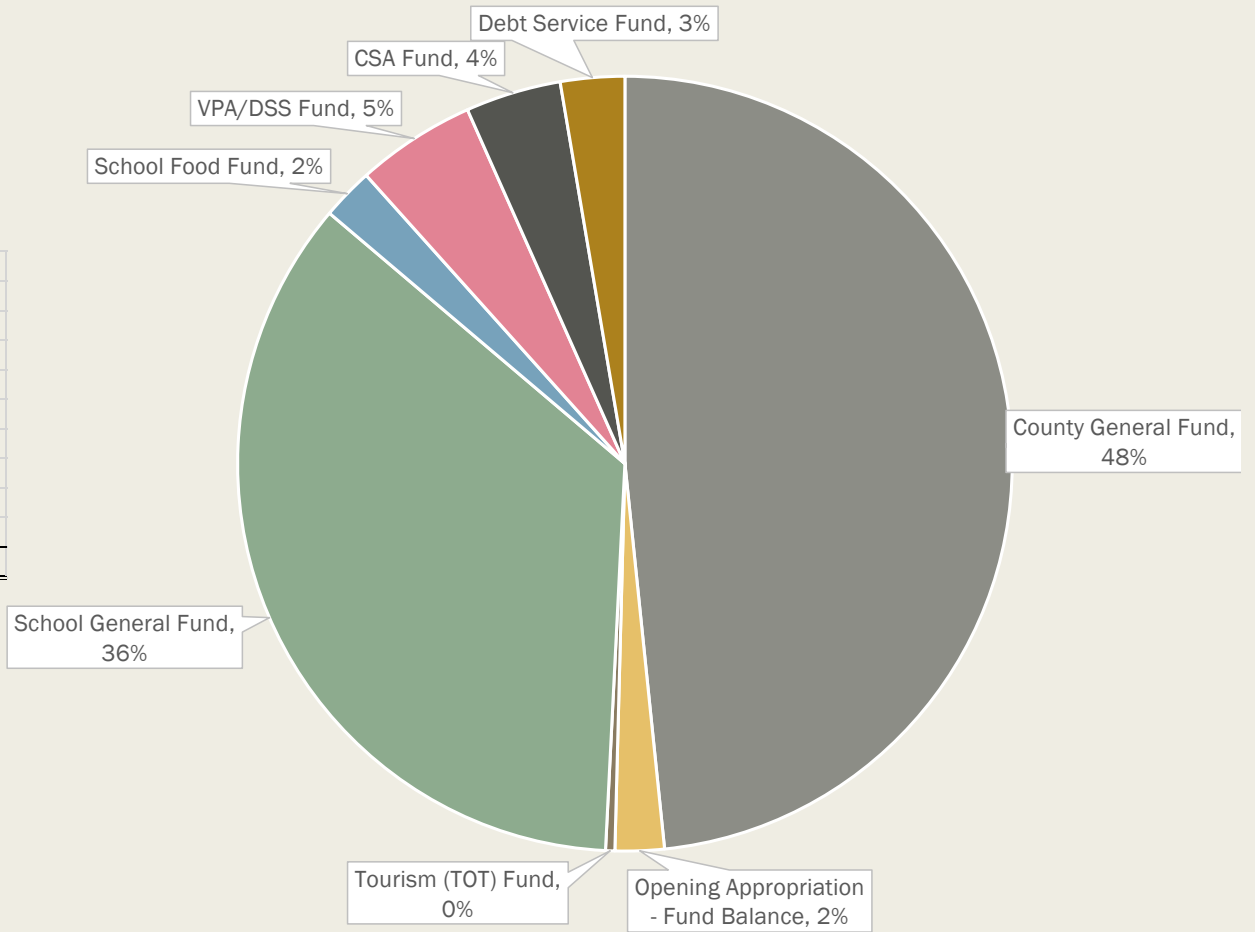
Real Estate taxes	\$ 14,260,000
Property taxes	\$ 5,850,000
Interest & penalties on unpaid taxes	\$ 905,000
Other Local Taxes	\$ 4,368,070
Permits	\$ 311,300
Court fines	\$ 122,500
Use of money and property	\$ 890,777
Charges for services	\$ 816,344
Misc	\$ 68,564
Transfers	\$ 200,964
Federal Funds	\$ 181,610
State Funds	\$ 4,031,910
Use of Fund Balance	\$ 1,438,600
New Debt Service Revenue	\$ 1,968,226

Total \$ 35,413,865



FY26 All County Funds Breakdown

County General Fund	\$ 33,975,265
Opening Appropriation - Fund Balance	\$ 1,438,600
Tourism (TOT) Fund	\$ 270,964
School General Fund	\$ 24,859,363
School Food Fund	\$ 1,524,500
VPA/DSS Fund	\$ 3,496,511
CSA Fund	\$ 2,800,000
Debt Service Fund	\$ 1,880,814
Total County Funds:	\$ 70,246,017



FY26 Capital Fund Breakdown

Department Requests	Amount	Description
EMS	\$107,548	Quick response vehicle to replace Response 3
EMS	\$28,300	3 IV pumps, 7 video laryngoscopes
Sheriff	\$75,430	Axon Contract Hardware & additional funds needed for RMS CAD Server replacement
Sheriff	\$25,000	Drone replacement
Sheriff	\$291,000	4 new vehicles and 1 used vehicle
Information Technology	\$89,585	Replacing 3 Servers
Information Technology	\$40,000	Replace 25 DELL all in one desktops
Commissioner of Revenue	\$50,000	Annual funds set aside for future reassessment year
Building & Zoning	\$37,000	Building Department new vehicle
Total	\$743,863	

Sources of Funds for Capital:

Grant Funds = \$1,301,977

Carryover Funds = \$592,817

Fund Balance = \$743,863

New Debt Funding = \$1,968,226

Description		FY25 Projected Rollover Capital	FY26 New Capital Funding Needed	FY26 Proposed Capital Budget
Sources of Funds				
Grant Funds	G	1,301,977		1,301,977
Carryover of County Capital	C	592,817		592,817
New Fund Balance	F		743,863	743,863
Borrowed School Capital	S		1,850,226	1,850,226
Borrowed County Capital	B		118,000	118,000
Total Sources		1,894,794	2,712,089	4,606,883
Uses of Funds				
County-Capital Asset Replacement Program (CARP)				
CID BUILDING		-	88,000	88,000
TRANSFER STATION		-	30,000	30,000
Total County-CARP Fund (FACILITIES STUDY)		-	118,000	118,000
COUNTY ADMINISTRATION		5,015	-	5,015
INFORMATION TECHNOLOGY		-	129,585	129,585
EMS		477,645	135,848	613,493
BUILDING & ZONING		-	37,000	37,000
FACILITIES & MAINTENANCE		25,896	-	25,896
SHERIFF		9,761	391,430	401,191
PARKS & RECREATION		24,500	-	24,500
Total County-CARP Fund (NON-FACILITIES STUDY)		542,817	693,863	1,236,680
County-Capital Improvement Projects (CIP)				
BROADBAND/VATI 2022 AMENDED (\$250K)	G	1,301,977	-	1,301,977
LOCAL MATCH VATI 2024 BROADBAND PROJECT (ARPA)		50,000	50,000	100,000
COUNTY REASSESSMENT				
Total County CIP Fund		1,351,977	50,000	1,401,977
School-Capital Asset Replacement Program (CARP)				
FACILITIES STUDY ITEMS			1,850,226	1,850,226
Total School CARP Fund		-	1,850,226	1,850,226
Total Capital		1,894,794	2,712,089	4,606,883

Surrounding Counties – Proposed FY26 Rates

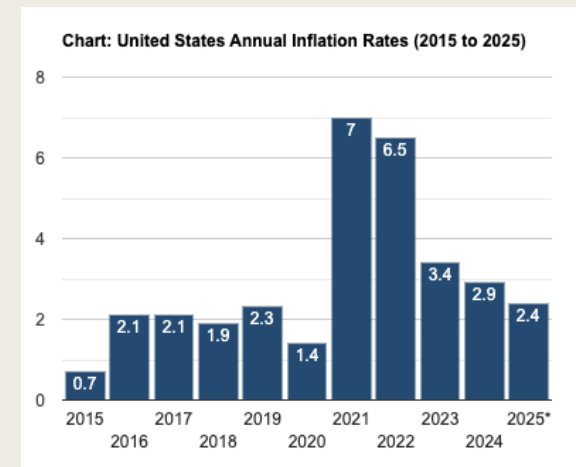
Category:	Madison	Page	Rapp	Orange	Greene	Culpeper
Current (CY24) *Real Estate Combined Rate	\$ 0.74	\$ 0.73	\$ 0.61	\$ 0.75	\$ 0.71	\$ 0.47
Equalized (CY25) Reassessment *Real Estate Combined Rate	\$ 0.49	N/A	N/A	\$ 0.58	\$ 0.69	\$ 0.41
Advertised (CY25) *Real Estate Combined Rate	\$ 0.52	\$ 0.73	\$ 0.65	\$ 0.68	\$ 0.69	\$ 0.44
Current (CY24) Vehicles PPT - Autos/Trucks	\$ 3.40	\$ 4.40	\$ 3.80	\$ 3.60	\$ 4.50	\$ 3.00
Advertised (CY25) Vehicles PPT Autos/Trucks	\$ 3.40	\$ 4.30	\$ 3.80	\$ 3.60	\$ 4.00	\$ 3.00
Summary for FY26 Budget Planning:						
Advertised (CY25) Increase/(Decrease) in *Real Estate Combined Rate	\$ 0.03	\$ -	\$ 0.04	\$ 0.10	\$ -	\$ 0.03
Advertised (CY25) Increase/(Decrease) in Vehicles PPT	\$ -	\$ (0.10)	\$ -	\$ -	\$ (0.50)	\$ -
Public Hearing Date	13-May	Completed	8-May	6-May	22-Apr	6-May
*Real Estate Combined = Real Estate + Fire/EMS Levy						

Madison County Taxes – Last Ten Fiscal Years

Fiscal Years	Real Estate	Personal Property (2)	Mobile Homes	Machinery and Tools (2)	Merchants' Capital (2)
2014-15	\$ 0.68	\$ 3.45/3.60	\$ 0.68	\$ 1.67	0.86
2015-16	0.68	3.60	0.68	1.67	0.86
2016-17	0.68	3.60	0.68	1.67	0.86
2017-18	0.68	3.60	0.68	1.67	0.86
2018-19	0.70/0.68	3.60	0.70/0.68	1.67	0.86
2019-20	0.70/0.71	3.60	0.70/0.71	1.67	0.86
2020-21	0.71/0.74	3.60	0.71/0.74	1.67	0.86
2021-22	0.74	3.60/3.00	0.74	1.67	0.86
2022-23	0.74	3.00	0.74	1.67	0.86
2023-24	0.74	3.00/3.40	0.74	1.67	0.86

(1) Per \$100 of assessed value.

(2) Levied at 100% of fair market value



*The latest inflation data (12-month based) is always displayed in the chart's final column.

Fund Balance

FISCAL YEAR	GENERAL FUND		SCHOOL EXPENDITURES		UNASSIGNED FUND BALANCE AS A % OF TOTAL EXPENDITURES
	UNASSIGNED FUND BALANCE	GENERAL FUND EXPENDITURES	LESS LOCAL TRANSFERS	TOTAL EXPENDITURES	
2023	\$ 13,713,517	\$ 30,059,478	\$ 15,659,832	\$ 45,719,310	30.0%
2024	\$ 14,127,789	\$ 31,286,629	\$ 15,173,808	\$ 46,460,437	30.4%
2025	\$ 12,107,709	\$ 33,355,312	\$ 14,790,508	\$ 48,145,820	25.1%
2026	\$ 10,669,109	\$ 35,413,865	\$ 13,860,489	\$ 49,274,354	21.7%
					This must include rainy day reserve fund 18% plus new asset maintenance policy 2.5%
FUND BALANCE	FY2023	FY2024	FY2025	FY2026	NOTES
Non-Spendable	\$ 135,855	\$ 167,800	\$ 167,800	\$ 167,800	Prepaid expenses
Restricted	\$ 2,762,519	\$ 1,317,903	\$ 415,633	\$ 115,633	Unspent bond proceeds, Opioid funds, Toppings fund, donations
Assigned	\$ 9,461,728	\$ 11,670,879	\$ 11,106,742	\$ 11,406,742	Includes Debt & Budget Stabilization, Joint Stabilization, Capital Projects, OBA amount
Unassigned Restricted	\$ 8,631,766	\$ 8,666,248	\$ 9,578,481	\$ 9,736,400	Rainy Day Reserve (min 18% of total expenditures) & asset maint policy starting w/FY25 Audit
Unassigned Non-Restricted	\$ 5,081,751	\$ 5,461,541	\$ 2,529,309	\$ 932,709	Unassigned fund balance not restricted and available for use
Total	\$ 26,073,619	\$ 27,284,371	\$ 23,797,965	\$ 22,359,284	