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**AGENDA**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**JUNE 4, 2024**  
**THE CONTINUED MEETING CONVENES AT 7:00 P.M. IN THE**  
**GENERAL DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. CALL TO ORDER**
- II. PUBLIC HEARING**
  - A. Proposed FY24-25 County Budget, All Funds
- III. OTHER BUSINESS (AS PRESENTED)**
- IV. ADJOURNMENT**

# Nelson County Budget Overview June 4, 2024 Public Hearing

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FISCAL YEAR 2024/2025  
JULY 1, 2024 - JUNE 30, 2025

## FY25 Budget

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The presented FY25 Budget is based upon budgetary information at the time of the Public Hearing advertisement.

State budgetary decisions may affect the final General Fund budget and the School Division operating budget presented for the Board's approval. The School Division Budget presented is based upon the original General Assembly recommended budget proposal.

## Tax Year 2024 Tax Rates

All tax rates are levied per \$100 of assessed value

**Real Estate and Mobile Home** tax rate \$0.65

**Personal Property** tax rate \$2.79

**Machinery & Tools** tax rate \$1.25

**Transient Occupancy Tax** this rate will increase from 5% to 7% effective July 1, 2024.

**All tax rates shown except for the Transient Occupancy Tax are levied per \$100 of assessed value.**

**Real Estate and Mobile Home Tax rate is \$0.65 per \$100 assessed value** - unchanged from 2022; The per penny tax rate equivalent is based on FY25 projected RE tax revenue of **\$20,890,068/65 cents = \$321,386**.

**Tangible Personal Property Tax rate is \$2.79** - per \$100 of assessed value; also unchanged from 2022. Yields anticipated revenue of \$6,013,768 for FY25; an anticipated decrease of 1.2% below the FY24 amended budget due largely to a decrease in vehicle values over last year.

**Machinery & Tools tax rate is \$1.25** - per \$100 of assessed value; remains unchanged from 2022. Revenue yield is estimated at \$75,000, an increase of 3.89% over FY24.

**The advertised budget for public hearing contains Transient Occupancy Tax revenue based upon the July 1, 2024 rate of 7% as approved by the Board of Supervisors** – this is an increase from 5% and is expected to generate around \$468,000 more than in FY24 for a total of just under \$2.3 million.

## Budget Funds

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- General Operating Fund
- School Operating, Textbook & Cafeteria Funds
- Debt Service Fund
- Capital Fund
- Piney River Water & Sewer Enterprise Fund
- Broadband Enterprise Fund

The County's fund accounting system tracks budgetary and financial activity. The Board is considering proposed budgets for each of the funds listed. The General Fund often supports other funds as is the case with the School Fund and the Debt Service Fund. A brief overview of the 2 largest funds, the General fund and the School Fund, will follow later in the presentation.

The Capital Fund is reserved for capital projects. Funding for initial A&E (Architectural and Engineering) expenses of two (2) such projects are included in the FY25 Capital Fund budget: 1) the NCHS Renovation Project funded at \$2,456,071, and 2) the Department of Social Services Building Project funded at \$1,656,071 (after Cost of Issuance expensed at \$87,857 in FY24). Estimated total project costs are \$25M for NCHS, and \$9.5M for the DSS Building. Total project costs to be incorporated in the budget once they are determined.

The remaining funds are generally project oriented or related to an enterprise operation such as the Piney River Water & Sewer and Broadband operations. The Broadband Fund to date has been over-seen by the Broadband Authority. Final stages of implementing Broadband network services throughout Nelson County prompted the Broadband Authority to proceed with dissolution and termination effective June 30, 2024. Effective July 1, 2024, the Broadband Fund will be managed by the Board of Supervisors as an enterprise fund within the County

budget.

**FY24-25 GENERAL FUND BUDGET  
COMPARED TO FY23-24  
AMENDED BUDGET**

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(AS OF FEBRUARY 2024)

<b>FY23-24</b>	<b>\$51,765,639</b>
<b>FY24-25</b>	<b><u>\$49,530,187</u></b>
<b>Decrease</b>	<b>(\$ 2,235,452)</b>
<b>Percentage Change</b>	<b>- 4.32%</b>

**Compared to the current year budget as amended (through February 2024), the proposed General Fund budget reflects a decrease of (\$2,235,452), or -4.32%. The budgeted revenues and expenditures are balanced at \$49,530,187.**

Budgetary decreases from FY24 to FY25 are primarily due to budget reductions in Capital Outlay, Transfers to Other Funds, and Capital Projects within the General Fund.

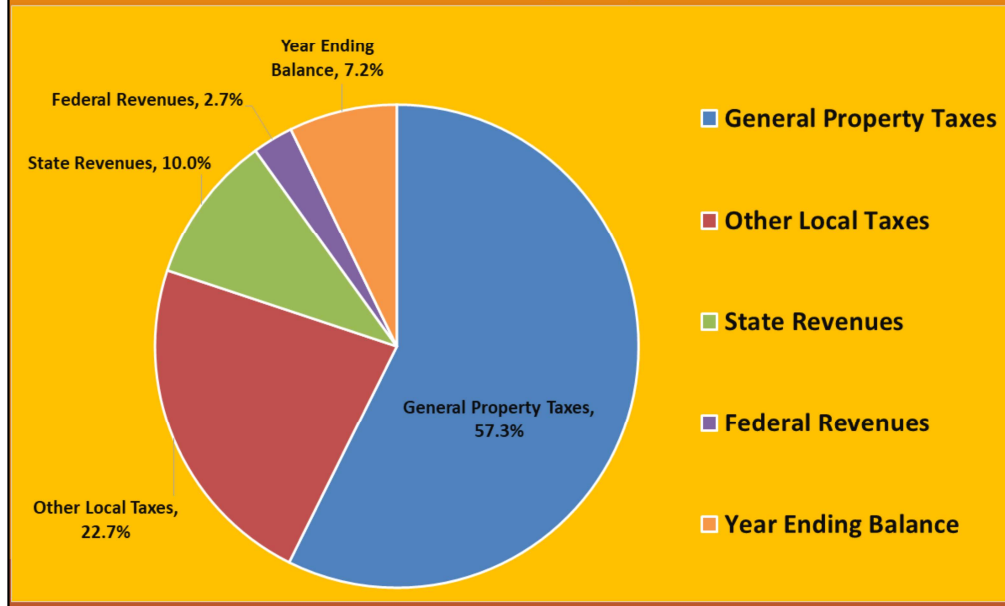
# FY25 Proposed Revenues

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\$49,530,187



## FY25 Proposed Revenues By Major Category



- Local Revenue consisting of General Property taxes and other Local Taxes make up 80.1% of the overall budgeted revenue.

- Total Anticipated Local Revenues are \$39,668,527

- State Revenues account for 10.0% at \$4,937,774

- Federal 2.7% at \$1,346,459

- Year Ending Balance of \$3,577,427 in FY24 makes up 7.22% of total revenues for FY25. It includes FY24 carryover funds of \$3,227,427 consisting of \$128,138 in ARPA grant funds, \$2,025,537 in Capital Outlay, \$662,994 in Non-Recurring Contingency, and \$410,758 in miscellaneous carry forward and non-recurring costs. The remaining \$350,000 is planned for transfer to the Piney River Water & Sewer Fund for Pump Station replacement costs.

## Local Revenue

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FY24 Budget	\$38,070,221
FY25 Estimates	<u>\$39,668,527</u>
Overall Increase	\$ 1,598,306
Percentage Change	<b>+ 4.2%</b>

**FY25 local revenue** makes up about **80.1% of the total General Fund budget of \$49,530,187** at just under **\$39.7** million dollars. This is a 4.2% increase over FY24 local revenue of \$38,070,221 representing a total increase of \$1,598,306 in additional FY25 revenue.

**General Property Taxes: (\$78,992)**

- Real Estate Taxes: + \$285,390
- Public Service Taxes: (\$295,291)
- Personal Property Taxes: (\$71,902)
- Machinery & Tools: + \$2,811

**Other Local Revenue: + \$1,677,298**

- Utility Taxes: + \$37,266
- Recordation Taxes: + \$50,000
- Transient Lodging Tax: + \$468,000
- Meals Tax: + \$239,026
- Permit Fees: + \$74,226
- Court Fines & Forfeitures: + \$76,400
- Interest on Investments: + \$845,860
- Expenditure Refunds: (\$98,216)
- Miscellaneous (Net): (\$15,264)

**General property taxes** of \$28,405,249 accounts for **71.6% of all local revenue**. Of these revenues, public service tax, personal property tax, and mobile home tax are each anticipated to decrease in FY25. The result for this category is (\$78,992) overall less revenue in FY25.

- Real Estate tax is anticipated to increase by \$285,390 in FY25 due to increased home building and values.
- A decrease in Public Service tax of -22.66% and -1.18% in Personal Property taxes together are projected at (\$367,193) below FY24.
- Personal Property taxes are projected to decrease by (\$71,902) due to an overall decrease in vehicle values.
- Machinery & Tools tax is estimated to increase by \$2,811.

**Other Local Revenue:**

Most other local revenue categories anticipate increases, or at a minimum, level funding. Utility taxes are expected to increase by \$37,266 and Recordation Taxes are projected to increase by \$50,000 due to favorable interest rates on borrowing. Meals tax is expected to increase by \$239,026 or 17.71% while lodging tax is anticipated to generate an increased 26.0% in revenue for FY25 projecting a \$468,000 overall increase, due in part to the 7% TOT rate effective July 1, 2024. Permit fees, court fines and forfeitures are expected to increase by a total of \$150,626, offsetting declines in expenditure refunds and overall miscellaneous revenues totaling (\$113,480). Interest on investments is projecting an increase of \$845,860 over the FY24 budget. This 169.17% increase over FY24 is due to increased interest rates on investments.

## State Revenue

FY24 Budget	\$5,273,382
FY25 Estimates	<u>\$4,937,774</u>
Overall Decrease	(\$ 335,608)
Percentage Change	<b>- 6.36%</b>

**Estimated State revenue** is currently **10.0%** of the total **General Fund budget** in **FY25**.

The overall decrease in State revenue is due to a -74.59% at (\$579,357) decrease in Other Categorical State Aid, which primarily consists of grant funds. FY25 State Grant funds will be appropriated as they are received in FY25. This includes Asset Forfeiture proceeds, Four for Life Grant funds, Fire Program Funds, and various other grants.

The budget includes State reimbursements of shared local expenses for constitutional offices reflecting the state's share of a 3% salary increase that has been proposed for those offices.

## Federal Revenue

FY24 Budget	\$ 1,731,120
FY25 Estimates	<u>\$ 1,346,459</u>
Overall Decrease	(\$ 384,661)
Percentage Change	- <b>22.22%</b>

Federal revenue makes up 2.7% of the total FY25 General Fund budget. Generally, federal sources include social services funding, Children's Services Act (CSA) funding, the payment in lieu of taxes relative to national forestland located in Nelson (from the U.S. Bureau of Land Management) and various federal grants.

The decrease reflected here is primarily due to a -23.05% reduction in Federal Categorical Aid in the form of ARPA grant funds (American Rescue Plan Act economic stimulus funds) available through FY24 making the overall decrease -22.22%

## All Sources of FY25 Revenue

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Local	\$39,668,527
State	\$ 4,937,774
Federal	\$ 1,346,459
Year Ending Balance	<u>\$ 3,577,427</u>
<b>Total</b>	<b>\$49,530,187</b>

Local, state, and federal revenues, and non-revenue sources together with prior year ending balance make up all projected revenue supporting the FY25 proposed General Fund expenditures.

Year Ending Balance of \$3,577,427 in FY24 makes up 7.2% of total revenues for FY25. It includes FY24 carryover funds of \$3,227,427 consisting of \$128,138 in ARPA grant funds, \$2,025,537 in Capital Outlay, \$662,994 in Non-Recurring Contingency, and \$410,758 in miscellaneous carry forward and non-recurring costs. The remaining \$350,000 is planned for transfer to the Piney River Water & Sewer Fund for Pump Station replacement costs.

FY25  
Proposed  
Expenditures

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\$49,530,187

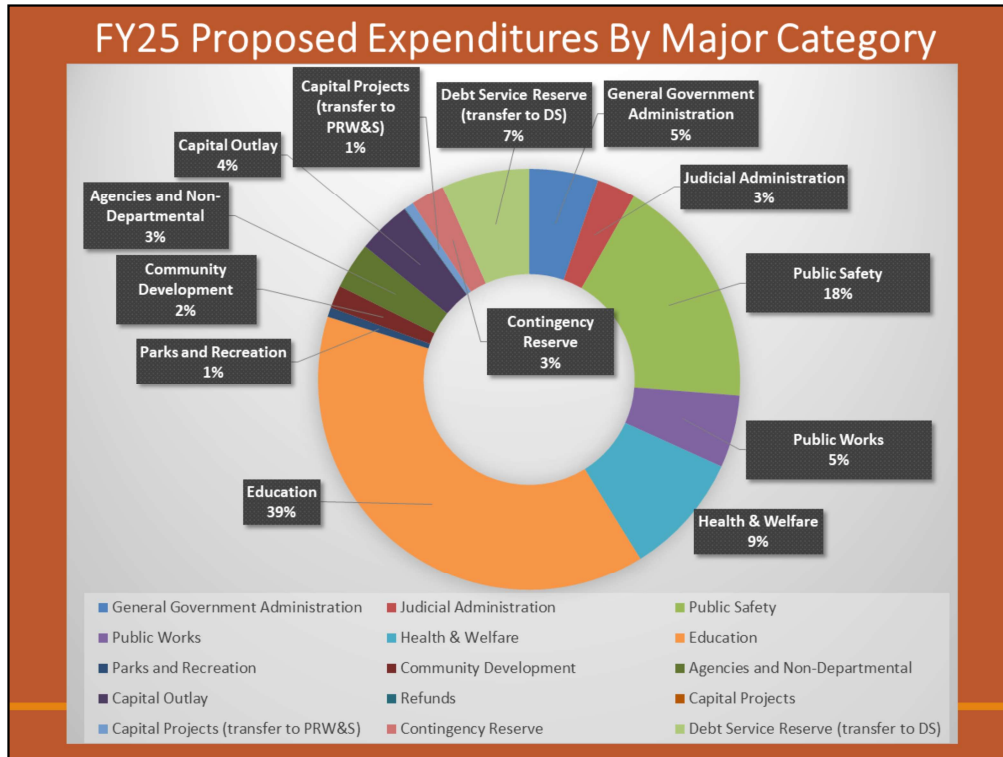
**FY24-25 GENERAL FUND BUDGET  
COMPARED TO FY23-24 AS OF  
February 2024**

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<b>FY23-24</b>	<b>\$51,765,639</b>
<b>FY24-25</b>	<b><u>\$49,530,187</u></b>
<b>Decrease</b>	<b>(\$ 2,235,452)</b>
<b>Percentage Change</b>	<b>- 4.32%</b>

**Compared to the current year budget as amended (through Feb. 2024), the proposed General Fund budget reflects a decrease of (\$2,235,452) or -4.32%.** This change is primarily due to FY25 budget reductions in Capital Outlay, Transfers, and Capital Projects preliminary costs budgeted in FY24 within the General Fund for the DSS Office Building project. Ongoing project costs are budgeted directly in the Capital Fund for FY25.





Total FY25 General Fund Expenditures equal revenues at \$49,530,187. In looking at how revenue dollars are spent, this graph shows major categories of expenditures as a percentage of the total budget.

The largest category of expenditures shown is Education at 39% representing \$19,156,889 (including \$2,117 for PVCC). In addition to the \$19,154,772 allocated to NCPS funding in FY25, the County will contribute debt service payments for schools in FY25 in the amount of \$838,263 for a total of \$19,993,035. This total has been reduced from the FY24 total by retired debt of \$1.1M for the NCHS/NMS building construction project.

The FY25 County support for NCPS includes funding for four (4) School Resource Officers from the General Fund budget. This cost is included in the Public Safety category at approximately \$313,915, of which the County will receive partial state grant revenue funding in FY25 at \$92,621. The balance of \$221,294 for SRO salaries and benefits is fully County funded.

## FY25 Expenditures By Major Category (% of Total Budget)

School Division- Operations (39%)	\$19,154,772
Public Safety (18%)	\$ 8,890,803
Governmental Operations (16%)	\$ 8,066,747
Health and Welfare (9%)	\$ 4,651,383
Agency & Non-Departmental (includes PVCC) (3%)	\$ 1,758,229
Capital Outlay (4%)	\$ 2,025,537
Capital Projects (transfer to Piney River Water/Sewer)	\$ 350,000
Refunds & Unallocated Reserve (3%)	\$ 1,307,432
Debt Service (7%)	<u>\$ 3,325,284</u>
<b>Total</b>	<b>\$ 49,530,187</b>

- The largest expense within the General Fund is \$19.1M (39% of total budget) for the School Division.
- Next is Public Safety operations at just under \$8.9M or about 18% of total budget.
- Third is Governmental Operations at just over \$8M or 16% of budget. Included are General Government and Judicial Administration, Public Works, Parks and Recreation, and Community Development.
- Next are Health and Welfare at 9% and Agency/Non-Departmental at 3%. Agency and Non-Departmental includes the remainder of the FY24 COVID-19 American Rescue Plan Act funds of \$128,138.
- Capital Outlay is budgeted at 4% or just over \$2M. Refunds and unallocated contingency reserve of \$1.3M make up 3% of the General Fund budget.
- PRW&S Fund: \$350,000 transfer is allocated from the General Fund to replace one of the sewer pumping stations.
- Debt Service transfer: \$3.3M covers debt service payments in FY25 and adds \$1.1M of FY24 declining debt to the reserve fund increasing future debt capacity for capital projects for the County and Schools.

## Expenditure Highlights:

### Personnel:

- **3% Salary & Benefit Adjustment Included, or Greater of Equity Adjustment From Management Advisory Group Pay Study implemented in FY24**
- **11% Increase in Health Insurance Premiums**
  - To include a High Deductible Plan with Health Savings Account (HSA)
- **VRS Employer Rate Contribution Changes**
  - Defined Benefit Retirement Contributions – Decrease from 11.47% to 10.77%
  - Virginia Local Disability Program (VLDP) – Decrease from .85% to .74%
- **New Positions Included:**
  - Assistant Director of Special Projects (Tourism & Economic Development)
- **4 Full-time School Resource Officers (Includes 2 State SRO Grant Positions)**

- A comprehensive pay study was completed by Management Advisory Group and implemented July 1, 2023. At that time, employees earning below the minimum pay range on the approved pay study scale for their position received the greater of either a 5% pay increase or the raise to minimum on the new pay scale. The final step in the MAG pay study process was to apply equity adjustments to compensate employees for years of service with the County. The proposed FY25 budget allows an across-the-board salary increase to all employees at 3%, or application of the delayed equity adjustment, whichever is greater.

- Health Insurance premiums for FY25 increased by 11%. In an effort to minimize costs, the Board elected to offer employees the option of a High Deductible Plan in addition to the current KA250 and KA500 Plans. The HD Plan also allows employees the optional advantage of utilizing a Health Savings Account (HSA) for tax-free health care deductions.

- The FY25 VRS Employer Rate Contribution changes are as follows: 1) Defined Benefit Retirement Contributions will decrease from 11.47% to 10.77%; and 2) Virginia Local Disability Program (VLDP) rates decrease from .85% to .74%.

- An Assistant Director of Special Projects position in the Tourism and Economic Development department is included in the FY25 budget.

- The FY25 budget includes 4 School Resource Officers; two (2) are partially state grant funded.

## Expenditure Highlights:

### Public Safety & Emergency Services:

- 14.2% increase in Regional Jail Costs
- Emergency Services Vehicle – 80% of Tanker Cost for Faber Fire Dept. and Power Load System & Cot for NEMS Ambulance Acquired From Rockfish Volunteer Fire and Rescue Squad
- IT & Network: Microwave Network Upgrade, Server Replacement, Microwave Battery Replacements, Radio Improvements at Wintergreen, Circuit Court Audio/Visual System Replacement
- Additional Funding for Local EMS Council As Requested
- 6 Sheriff's vehicles and equipment

- Regional Jail cost increases are due to higher utilization; Albemarle-Charlottesville Regional Jail (ACRJ) uses a 5 year average prisoner population to help smooth out annual increases; however with annual utilization on the rise, average annual costs will also increase. Nelson County's obligation for construction costs are anticipated to begin in FY25.

- The budget includes operational funding to: 1) Provide 80% of the cost of a Tanker truck for Faber Fire Dept. and a Power Load System and Cot for the NEMS ambulance acquired from Rockfish Volunteer Fire and Rescue 2) IT and Network expenses (including: network server replacement; network penetration testing; IT Microwave Network Upgrade and replace Microwave Batteries DC Plant; radio communications improvements at Wintergreen); and Circuit Court Audio/Visual system replacement.

- Full funding to Nelson County Emergency Services Council as requested.

- Purchasing 6 Sheriff's vehicles and equipment. All of the aforementioned costs continue to increase sharply while deliveries still experience delays.

## Other Highlights:

- **Increases to Agency Contributions of \$21,326**
- **Capital Project Funding of \$4,832,372**
- **Miscellaneous Capital Outlay - Total \$2,025,537**
- **Transfers to Other Funds of \$25,041,291**
  - Reassessment Fund - \$100,000
  - DSS- \$2,111,235
  - School Nurses and Operational Funding - \$19,154,772
  - Debt Service -\$3,325,284
- **Contingency Reserves of \$1,275,432**
  - Recurring \$612,438
  - Non-Recurring \$662,994

The budget also includes contribution increases to the following Agencies: Nelson County Health Department, Nelson Local EMS Council, Thomas Jefferson Soil & Water Conservation District, Jefferson Madison Regional Library, JABA (Jefferson Area Board for Aging), Foothills Child Advocacy Center, Community Investment Collaborative (Central VA Small Business Development Center), and Rockfish Senior Meals. Some requests were reduced for FY25 making the net increase for Agencies just over \$21,000.

Capital Project Funding includes \$300,500 reserve for Schools, \$2,456,071 for the NCHS renovation project, and \$1,656,071 for the DSS Building project. The balance of \$419,730 is unallocated reserve.

Miscellaneous Capital Outlay, aside from those items included for Public Safety and Emergency Services previously mentioned, includes: 1) Sturt Property set-aside 2) Voting Machine Replacement and Department of Elections Security Compliance, and 3) Replacing the Transfer Station Tipping Floor. Total Capital Outlay funding is \$2,025,537.

Transfers are the transfer of General Fund monies for other purposes. Transfer funds include funding set aside for the next reassessment, for the Department of Social Services (VPA Fund), for School Nurses and School Operations, for the Debt Service Fund, for Piney River Water & Sewer, etc. FY25 Transfers total \$25,041,291.

Also included are Contingency Reserves of \$1,275,432 with \$612,438 generated from recurring revenue and \$662,994 from non-recurring revenue (carryover). Non-recurring contingency funds are best used for one-time expenditures. Recurring contingency funds can be used for one-time expenditures without impacting future operations.

## FY25 School Fund

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\$32,365,576

**FY24-25 Advertised SCHOOL  
FUND BUDGET COMPARED TO  
FY23-24 Approved Budget**

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<b>FY23-24</b>	<b>\$34,694,395</b>
<b>FY24-25</b>	<b><u>\$32,365,576</u></b>
<b>Decrease</b>	<b>(\$ 2,328,819)</b>
<b>% Change</b>	<b>- 6.7%</b>

The FY24 School Fund approved budget based upon an enrollment of 1396 compared to the FY25 advertised budget based on an enrollment of 1430 reflects an overall decrease of (\$2,328,819) or – 6.7%. The decrease is largely due to the increase in expenditure projections versus a \$1.17M decrease in state, federal, and other funding sources.

In FY24 the State School Construction Assistance Program (SCAP) Grant was fully appropriated at \$2,451,703. Approximately 1.4M of this grant is anticipated to be requested for use in FY25 and is not presently included in the total FY25 budget shown here.

## FY25 School Fund Revenue

Local:	\$19,154,772 + \$610,000
State:	\$ 9,594,359 - \$427,432
Federal:	\$ 2,898,258 (no change)
Other:	<u>\$ 718,187 + \$289,567</u>
<b>Total School Funds</b>	<b>\$32,365,576</b>

In addition to local operational funding of \$19,154,772, an increase of \$610,000 over FY24, the School Division also receives revenues from other sources: State, Federal, and Other (which is comprised of reimbursements for field trips, dual enrollment, and telecommunications rebates etc. projected at \$718,187). State funding included here reflects an anticipated decrease of \$427,432 and is based upon the original General Assembly recommended budget proposal. Regular Federal funding is anticipated to remain level for FY25. The amount represented here includes carryover Covid-19 stimulus relief funding of \$504,993 from FY24 into FY25.



## FY25 Local Contribution to Schools

School Operations	\$18,989,837	+ \$610,000
School Nurses	\$164,935	(no change)
4 SRO's (General Fund)	\$221,294	+ \$ 92,000 (State Grants)
Reserve for Capital	\$ 0.00	(no change)
Transfer to School Capital	\$ 0.00	(no change)
<b>Total Contribution</b>	<b>\$19,376,066</b>	

Existing School Debt	\$ 838,263	
<b>*TOTAL SUPPORT</b>	<b>\$20,214,329</b>	

\*96.8% of FY25 local Real Estate Tax revenue supports the Total Local Contribution to Schools as shown above.

This is the equivalent of \$.63 cents out of every \$.65 cents in Real Estate Tax revenue.

As noted previously, one of the largest components of the General Fund budget is the local contribution to schools.

**Including debt, about 51.0% of local funds within the general fund budget are allocated to schools which equates to 40.8% of total GF budget.**

The local contributions to School Operations and the School Nurses for FY25 is funded at \$610,000 more than in FY24 versus the School Division request of \$1.78M in new local funding for FY25. Four (4) School Resources Officers are funded at just under \$314K, with \$92K in state grant funding as allocated within the General Fund budget. The county will also fund \$838,263 in existing school related debt; with additional debt associated with the NCHS renovation to be determined.

Given the Total Contribution, not including debt, approximately 92.8% or \$.60 cents out of every \$.65 cents in Real Estate tax revenue supports the Schools. Including Existing School Debt, this percentage increases to 96.8% or \$.63 cents out of every \$.65 cents in RE Tax revenue in FY25.

With estimated FY25 school enrollment of 1430, the proposed level of local funding provides a per pupil local expenditure cost of \$13,395. FY25 Local Education funding of \$19,154,772 coupled with State, Federal, and other funding for schools of \$13,210,804 yields a total cost of \$32,365,576 or \$22,633 per pupil in FY25.

## Required Local Contribution to Schools Based on Enrollment of 1,430 and Original General Assembly Recommended Budget

Local Composite Index (LCI) – The formula by which the State determines the percentage split between State and Local Funding for education.

Nelson County's LCI for 2024-2025 is **0.6645 - up 7.6% from 0.5888**

Based on enrollment of 1,430 students, the County's required local contribution to Schools for FY25 is **\$12,618,196**.

FY25 Local Contribution for operations at **\$19,154,772** exceeds the required local contribution by **\$6,536,576** or **51.8%**.

The Local Composite Index is the State's formula for determining a locality's ability to pay; the higher the index, the lower the amount of funds received from the State. An LCI of **0.6645** means that the County pays **66.45%** and the State Share is **33.55%** for Standards of Quality (SOQ) Programs, Incentive Programs, Categorical Programs, and Lottery-Funded Programs. This is a 7.6% increase in Local funding required toward these programs over FY24. Enrollment also contributes to the amount of total funds received. Enrollment for FY24 was 1396 while FY25 is projected at 1430, an increase of 34 students.

Nelson County Schools continue to be well funded. Operational funding for Schools including funding nurses for the schools is proposed at \$19,154,772 (\$18,989,837 for operations and \$164,935 for nurses). For student enrollment of 1430, this funding exceeds the required Virginia Department of Education funding (Required Local Share) of \$12,618,196 by \$6,536,576 or 51.8%. This difference is 31.3% of RE Tax revenue, or 20.3 cents of every .65 in RE Tax revenue.

## Proposed School Fund Expenditures by Major Category As Requested

Instruction	\$21,569,382	+ \$1,008,145	
Administration	\$ 1,653,994	+ \$ 37,921	
Transportation	\$ 3,120,471	+ \$ 86,237	
Maintenance	\$ 3,158,015	+ \$ 142,581	
Food Services	\$ 1,351,859	+ \$ 28,256	
Facilities	\$ 0	(no change)	
Debt Service	\$ 197,947	+ \$ 5,765	
Technology	\$ 1,756,122	+ \$ 295,240	
Fund Transfer	\$ 229,001	+ \$ 44,198	
<b>*Total:</b>	<b>\$33,036,792</b>	<b>+ \$ 1,648,344</b>	<b>+ 5.29%</b>
<b>* Excludes \$504,993 in Covid-19 Stimulus Carryover Funding</b>			

The major categories of expenditures shown here are based upon state funding as provided for in the original General Assembly's recommended budget compared to the FY24 requested budget. This is an overall increase of **\$1,648,344** or 5.29% above the FY24 budget request of \$31,149,585. The FY25 proposed School Division budget includes a request for an increase of **\$1,786,209** in local funding due primarily to increased expenditure projections and decreased State and Other funding sources. The Board of Supervisors has allocated \$610,000 in new local funding for School Division operations in FY25, funding total expenditures of \$32,365,576. The Board of Supervisors provides the local contribution to the School Division; however the School Board and Administration decide how those funds are allocated for expenditure within the School division budget.

In addition to this operational funding request, an immediate Capital Improvement concern of Nelson County Public Schools is the NCHS Renovation Project for which a Bond Anticipation Note has been obtained through the Economic Development Authority (EDA) and included in the County's Capital Fund budget for FY25. The BAN total included in the FY25 Capital Fund budget is \$2,456,071 for project implementation while seeking and preparing a long term funding option, potentially through VPSA (Virginia Public School Authority). The total project is estimated at approximately \$25M. This aligns with the FY24 recommendation from the NCPS analysis that these improvements are critical and advised for completion within three (3) years. All short and long term Debt Service costs associated with this Capital project will be fully funded through the County Debt Service Fund.

## Summary By Fund

■ <b>General Fund</b>	<b>\$49,530,187</b>
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■ <b>School Fund</b>	<b>\$32,365,576</b>
■ Textbook Fund	\$729,537
■ Cafeteria Fund	\$240,491
■ Capital Fund	\$4,832,372
■ Piney River Water/Sewer	\$539,908
■ Debt Service Fund	\$6,562,696
■ Broadband Fund	<u>\$276,138</u>
	<b>\$95,076,905</b>

To conclude, all the funds that make up the county budget are denoted here totaling just over \$95M.

Additional information regarding each fund has been provided in the handouts, but should you have questions or want further information, we will be glad to provide that to you. Per State Code, the Board must wait a minimum of seven (7) days following the public hearing before adopting the budget. This being June 4<sup>th</sup>, the Board may adopt the FY25 budget as early as the Board's next regular meeting on June 11, 2024.

This concludes the FY25 Budget Presentation. Thank you.

PUBLIC HEARING  
Proposed Budget for 2024/2025

As authorized via Board of Supervisor’s Resolution R2024-30, adopted on April 9, 2024, the Nelson County Board of Supervisors will conduct a public hearing on the proposed budget for the 2024/2025 fiscal year on **Tuesday, June 4, 2024** in the General District Courtroom within the County Courthouse located in Lovingston, Virginia to begin at **7:00 p.m.** or as soon thereafter as possible, pursuant to Section 15.2-2506 of the Code of Virginia of 1950, as amended. A brief synopsis of the proposed budget which, except in the case of the school division budget, shall be for informative and fiscal planning purposes only, is presented herein below. As of the submission of this advertisement, the School Division’s budget is based upon the original General Assembly recommended budget proposal. At the public hearing comments from county citizens will be accepted on the general fund budget, the debt service fund budget, the capital fund budget, the school division’s budget, the textbook fund budget, the cafeteria fund budget, the Piney River water/sewer budget, and the broadband budget. A copy of these proposed budgets may be reviewed at the County Administrator’s Office during normal office hours or on the County’s website at:

<http://www.nelsoncounty-va.gov/departments/finance/financial-documents>.

The proposed 2024/2025 Fiscal year budget includes the Real Estate Tax Rate (inclusive of mobile homes taxed at the Real Estate Tax Rate), Personal Property Tax Rate, and the Machinery and Tools Tax Rate as adopted on April 11, 2024, via Board of Supervisor’s Resolution R2024-32, effective January 1, 2024. All tax rates are levied per \$100 of assessed value and are proposed as follows:

	<u>2023</u>	<u>2024</u>
Real Property Tax	\$0.65	\$0.65
Tangible Personal Property	2.79	2.79
Machinery & Tools Tax	1.25	1.25
Mobile Home Tax	0.65	0.65

**PROPOSED 24/25 GENERAL FUND BUDGET**

Anticipated Revenue (Local)

General Property Taxes	\$28,405,249
Other Local Taxes	7,864,186
Permits, Fees, and Licenses	481,289
Fines and Forfeitures	241,150
Interest and Rentals	1,350,010
Charges for Services	292,432
Expenditure Refunds	12,600
Miscellaneous	104,411
Recovered Costs	917,200

TOTAL ANTICIPATED LOCAL REVENUES     \$39,668,527

Anticipated Revenues (State)

Non-categorical Aid	\$2,673,674
Categorical Aid	2,264,100

TOTAL ANTICIPATED STATE REVENUES \$4,937,774

Anticipated Revenues (Federal)

Non-categorical Aid	\$62,150
Categorical Aid	1,284,309

TOTAL ANTICIPATED FEDERAL REVENUES \$1,346,459

Other Financing Sources

Non-Revenue Receipts	0
Transfers	0
	<u>\$ 0</u>

Year Ending Balance \$3,577,427

TOTAL AVAILABLE REVENUE \$49,530,187

Proposed Expenditures

General Government Administration	\$2,629,935
Judicial Administration	1,470,753
Public Safety	8,890,803
Public Works	2,743,971
Health & Welfare	4,651,383
Education	19,156,889
Parks and Recreation	360,283
Community Development	861,805
Non-Departmental	1,756,112
Capital Outlay (General Fund)	2,025,537
Refunds	32,000
Capital Projects (Transfer to Piney River Water/Sewer)	350,000
Contingency Reserves	1,275,432
Debt Service (Transfer to Debt Service)	3,325,284

TOTAL PROPOSED EXPENDITURES AND RESERVE \$49,530,187

**PROPOSED 24/25 DEBT SERVICE BUDGET**

TOTAL ANTICIPATED REVENUE \$ 6,562,696

TOTAL PROPOSED EXPENDITURES \$ 6,562,696

**PROPOSED 24/25 CAPITAL FUND BUDGET**

Nelson County High School Renovation Project	\$2,456,071	
Department of Social Services Building Project	\$1,656,071	
Capital Fund Year Ending Balance	\$720,230	
TOTAL ANTICIPATED REVENUE		\$4,832,372
TOTAL PROPOSED EXPENDITURES		\$4,832,372

**PROPOSED 24/25 SCHOOL DIVISION BUDGET**

<u>Anticipated Revenue (Local)</u>		
Transfer from General Fund	\$18,989,837	
Transfer from General Fund (School Nursing)	164,935	
Other Local Funds	718,187	
TOTAL ANTICIPATED LOCAL REVENUE		<u>\$19,872,959</u>
<u>Anticipated Revenue (State)</u>		
State Aid	7,174,997	
State Sales Tax	2,419,362	
TOTAL ANTICIPATED STATE REVENUE		<u>\$9,594,359</u>
<u>Anticipated Revenue (Federal)</u>		
Categorical Aid	2,393,265	
Federal Covid-19 Stimulus Relief Funding	504,993	
TOTAL ANTICIPATED FEDERAL REVENUE		<u>\$2,898,258</u>
TOTAL ANTICIPATED REVENUES		<u>\$32,365,576</u>
<u>Proposed Expenditures</u>		
Major Categories Combined	<u>\$32,365,576</u>	
TOTAL PROPOSED EXPENDITURES		<u>\$32,365,576</u>

**PROPOSED 24/25 TEXTBOOK FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$729,537
TOTAL PROPOSED EXPENDITURES	\$729,537

**PROPOSED 24/25 CAFETERIA FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$240,491
TOTAL PROPOSED EXPENDITURES	\$240,491

**PROPOSED 24/25 PINEY RIVER WATER/SEWER BUDGET**

TOTAL ANTICIPATED REVENUE	\$539,908
TOTAL PROPOSED EXPENDITURES	\$539,908

**PROPOSED 24/25 BROADBAND BUDGET**

TOTAL ANTICIPATED REVENUE	\$276,138
TOTAL PROPOSED EXPENDITURES	\$276,138

**FY24/25 BUDGET SUMMARY AS PROPOSED**

**REVENUES BY FUND**

General Fund	\$49,530,187
Debt Service Fund	6,562,696
Capital Fund	4,832,372
School Division	32,365,576
Textbook Fund	729,537
Cafeteria Fund	240,491
Piney River Water & Sewer Fund	539,908
Broadband Fund	<u>276,138</u>
	<b>\$95,076,905</b>

**EXPENDITURES BY FUND**

General Fund	\$49,530,187
Debt Service Fund	6,562,696
Capital Fund	4,832,372
School Division	32,365,576
Textbook Fund	729,537
Cafeteria Fund	240,491
Piney River Water & Sewer Fund	539,908
Broadband Fund	<u>276,138</u>
	<b>\$95,076,905</b>

BY AUTHORITY OF NELSON COUNTY BOARD OF SUPERVISORS



## § 15.2-2503. Time for preparation and approval of budget; contents

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency.

The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The itemized contemplated expenditures shall include any discretionary funds to be designated by individual members of the governing body and the specific uses and funding allocation planned for those funds by the individual member; however, notwithstanding any provision of law to the contrary, general or special, an amendment to a locality's budget that changes the uses or allocation or both of such discretionary funds may be adopted by the governing body of the locality. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins. The governing body shall annually publish the approved budget on the locality's website, if any, or shall otherwise make the approved budget available in hard copy as needed to citizens for inspection.

Code 1950, § 15-575; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-160; 1976, c. 762; 1978, c. 551; 1997, c. 587; 2008, c. [353](#); 2013, c. [747](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

## § 15.2-2506. Publication and notice; public hearing; adjournment; moneys not to be paid out until appropriated

A brief synopsis of the budget that, except in the case of the school division budget, shall be for informative and fiscal planning purposes only, shall be published once in a newspaper having general circulation in the locality affected, and notice given of one or more public hearings, at least seven days prior to the date set for hearing, at which any citizen of the locality shall have the right to attend and state his views thereon. Any locality not having a newspaper of general circulation may in lieu of the foregoing notice provide for notice by written or printed handbills, posted at such places as it may direct. The hearing shall be held at least seven days prior to the approval of the budget as prescribed in § 15.2-2503. With respect to the school division budget, which shall include the estimated required local match, such hearing shall be held at least seven days prior to the approval of that budget as prescribed in § 22.1-93. With respect to the budget of a constitutional officer, if the proposed budget reduces funding of such officer at a rate greater than the average rate of reduced funding for other agencies appropriated through such locality's general fund, exclusive of the school division, the locality shall give written notice to such constitutional officer at least 14 days prior to adoption of the budget. If a constitutional officer determines that the proposed budget cuts would impair the performance of his statutory duties, such constitutional officer shall make a written objection to the local governing body within seven days after receipt of the written notice and shall deliver a copy of such objection to the Compensation Board. The local governing body shall consider the written objection of such constitutional officer. The governing body may adjourn such hearing from time to time. The fact of such notice and hearing shall be entered of record in the minute book.

In no event, including school division budgets, shall such preparation, publication, and approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an annual, semiannual, quarterly, or monthly appropriation for such contemplated expenditure by the governing body, except that funds appropriated in a county having adopted the county executive form of government for multiyear capital projects and outstanding grants may be carried over from year to year without being reappropriated.

Code 1950, § 15-577; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-162; 1976, c. 762; 1978, cc. 126, 551; 1984, c. 485; 1997, c. 587; 2009, c. 280; 2014, cc. 360, 589; 2021, c. 8; 2021, Sp. Sess. I, c. 155.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.



BOARD OF  
SUPERVISORS

THOMAS D. HARVEY  
North District

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

LINDA K. STATON  
Director of Finance and  
Human Resources

**RESOLUTION R2024-30  
NELSON COUNTY BOARD OF SUPERVISORS  
AUTHORIZATION FOR PUBLIC HEARING ON FY25 BUDGET**

**BE IT RESOLVED**, by the Nelson County Board of Supervisors, that pursuant to §15.2-2503, and §15.2-2506 of the Code of Virginia 1950 as amended that a public hearing on the FY25 Budget is hereby authorized to be held on Tuesday, June 4, 2024 at 7:00 PM in the General District Courtroom of the Courthouse in Lovingston, Virginia.

Approved: April 9, 2024

Attest: Candice W. McGarry, Clerk  
Nelson County Board of Supervisors

## FY25 GENERAL FUND EXPENDITURE SYNOPSIS - PH June 4, 2024

<b>Expenditure by Dept.</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>Increase/Decrease</b>	<b>% Change</b>
	<b>Amended Budget</b>	<b>Proposed Budget</b>		
	<b>As of February 2024</b>	<b>As of March 2024</b>		
Board of Supervisors	\$158,680.00	\$173,472.00	\$14,792.00	9.32%
County Administrator	\$365,480.00	\$379,892.00	\$14,412.00	3.94%
County Attorney	\$100,000.00	\$100,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$314,778.00	\$325,693.00	\$10,915.00	3.47%
Treasurer	\$404,332.00	\$426,179.00	\$21,847.00	5.40%
Finance & Accounting	\$374,686.00	\$400,676.00	\$25,990.00	6.94%
Technology	\$334,399.00	\$367,576.00	\$33,177.00	9.92%
Land Use Panel	\$4,068.00	\$1,077.00	-\$2,991.00	-73.53%
Board of Elections	\$113,277.00	\$66,612.00	-\$46,665.00	-41.20%
Registrar	\$276,456.00	\$288,758.00	\$12,302.00	4.45%
Circuit Court	\$89,628.00	\$90,957.00	\$1,329.00	1.48%
General District Court	\$8,409.00	\$6,809.00	-\$1,600.00	-19.03%
Magistrate	\$325.00	\$175.00	-\$150.00	-46.15%
Nelson VJCCA	\$65,566.00	\$65,566.00	\$0.00	0.00%
J & D District Court	\$4,784.00	\$4,793.00	\$9.00	0.19%
Clerk of Circuit Court	\$497,523.00	\$453,073.00	-\$44,450.00	-8.93%
Adult Drug Court	\$172,000.00	\$171,794.00	-\$206.00	-0.12%
Commonwealth Attorney	\$681,525.00	\$677,586.00	-\$3,939.00	-0.58%
Sheriff	\$2,914,041.00	\$2,833,173.00	-\$80,868.00	-2.78%
Emergency Services	\$764,317.00	\$729,409.00	-\$34,908.00	-4.57%
Emergency Services Council	\$631,090.00	\$628,279.00	-\$2,811.00	-0.45%
E-911 Program	\$652,522.00	\$698,319.00	\$45,797.00	7.02%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$1,401,614.00	\$1,618,223.00	\$216,609.00	15.45%
Regional Jail	\$1,393,432.00	\$1,591,980.00	\$198,548.00	14.25%
Building Inspector	\$429,232.00	\$405,433.00	-\$23,799.00	-5.54%
Animal Control	\$339,636.00	\$364,841.00	\$25,205.00	7.42%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,449,201.00	\$1,541,632.00	\$92,431.00	6.38%
Buildings and Grounds	\$894,931.00	\$955,339.00	\$60,408.00	6.75%
Motor Pool	\$200,000.00	\$247,000.00	\$47,000.00	23.50%
Local Health Department	\$357,526.00	\$357,637.00	\$111.00	0.03%
Mental Health	\$150,000.00	\$150,000.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$2,028,756.00	\$2,032,511.00	\$3,755.00	0.19%
Community College	\$2,513.00	\$2,117.00	-\$396.00	-15.76%
Parks and Recreation	\$380,888.00	\$360,283.00	-\$20,605.00	-5.41%
Planning	\$236,619.00	\$235,994.00	-\$625.00	-0.26%
Tourism & Economic Development	\$550,429.00	\$513,506.00	-\$36,923.00	-6.71%
Economic Development	\$87,500.00	\$20,000.00	-\$67,500.00	0.00%
Soil & Water Conservation Board	\$34,067.00	\$35,089.00	\$1,022.00	3.00%
Litter Control	\$13,032.00	\$0.00	-\$13,032.00	-100.00%
VPI & SU Extension Service	\$57,216.00	\$57,216.00	\$0.00	0.00%
Non-Departmental	\$1,817,498.00	\$1,756,112.00	-\$61,386.00	-3.38%
Capital Outlay	\$3,134,918.00	\$2,025,537.00	-\$1,109,381.00	-35.39%
General Fund Refunds	\$52,000.00	\$32,000.00	-\$20,000.00	-38.46%
Transfers	\$26,832,973.00	\$25,041,291.00	-\$1,791,682.00	-6.68%
Capital Projects - County Office Building	\$249,570.00	\$0.00	-\$249,570.00	100.00%
Capital Projects - Bond Issuance	\$0.00	\$0.00	\$0.00	100.00%
Contingency from recurring revenue	\$509,702.00	\$612,438.00	\$102,736.00	100.00%
Contingency from non-recurring revenue	\$213,352.00	\$662,994.00	\$449,642.00	100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$51,765,639.00</b>	<b>\$49,530,187.00</b>	<b>-\$2,235,452.00</b>	<b>-4.32%</b>

## FY25 GENERAL FUND REVENUE SYNOPSIS - PH June 4, 2024

Revenues	FY23-24	FY24-25	Increase/Decrease	% Change
	Amended Budget	Proposed Budget		
	As of February 2024	As of March 2024		
Real Estate Taxes	\$20,604,678.00	\$20,890,068.00	\$285,390.00	1.39%
Public Service Tax	\$1,303,291.00	\$1,008,000.00	-\$295,291.00	-22.66%
Personal Property Taxes	\$6,085,670.00	\$6,013,768.00	-\$71,902.00	-1.18%
Machinery and Tools Tax	\$72,189.00	\$75,000.00	\$2,811.00	3.89%
Late Tax Penalty	\$255,613.00	\$255,613.00	\$0.00	0.00%
Late Tax Interest	\$162,800.00	\$162,800.00	\$0.00	0.00%
Local Sales & Use Taxes	\$2,190,076.00	\$2,190,076.00	\$0.00	0.00%
Utility Taxes	\$500,000.00	\$537,266.00	\$37,266.00	7.45%
Business Licenses	\$54,000.00	\$48,510.00	-\$5,490.00	-10.17%
Utility Franchise Tax	\$80,000.00	\$80,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$754,261.00	\$740,090.00	-\$14,171.00	-1.88%
Bank Franchise Tax	\$109,728.00	\$109,728.00	\$0.00	0.00%
Recordation Taxes	\$300,000.00	\$350,000.00	\$50,000.00	16.67%
Transient Lodging Tax	\$1,800,000.00	\$2,268,000.00	\$468,000.00	26.00%
Meals Tax	\$1,350,000.00	\$1,589,026.00	\$239,026.00	17.71%
Dog Licenses	\$15,130.00	\$13,200.00	-\$1,930.00	-12.76%
Permit Fees	\$345,353.00	\$419,579.00	\$74,226.00	21.49%
Court Fines & Forfeitures	\$164,750.00	\$241,150.00	\$76,400.00	46.37%
Interest on Investments	\$500,000.00	\$1,345,860.00	\$845,860.00	169.17%
Rental Income & Sale of Property	\$35,014.00	\$4,150.00	-\$30,864.00	0.00%
Court Costs	\$26,030.00	\$26,030.00	\$0.00	0.00%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$216,000.00	\$222,000.00	\$6,000.00	2.78%
Recreation Fees	\$42,000.00	\$42,000.00	\$0.00	0.00%
Sale of Literature	\$202.00	\$202.00	\$0.00	0.00%
Expenditure Refunds	\$110,816.00	\$12,600.00	-\$98,216.00	-88.63%
Miscellaneous	\$100,620.00	\$104,411.00	\$3,791.00	3.77%
Recovered Costs	\$889,800.00	\$917,200.00	\$27,400.00	3.08%
<b>Total Local Sources Budget</b>	<b>\$38,070,221.00</b>	<b>\$39,668,527.00</b>	<b>\$1,598,306.00</b>	<b>4.20%</b>
Non-Categorical State Aid	\$465,350.00	\$472,011.00	\$6,661.00	1.43%
Shared Expenses State Comp. Board	\$2,063,115.00	\$2,201,663.00	\$138,548.00	6.72%
Public Assistance & CSA	\$1,968,206.00	\$2,066,746.00	\$98,540.00	5.01%
Other Categorical Aid	\$776,711.00	\$197,354.00	-\$579,357.00	-74.59%
<b>Total Commonwealth Budget</b>	<b>\$5,273,382.00</b>	<b>\$4,937,774.00</b>	<b>-\$335,608.00</b>	<b>-6.36%</b>
Payment In lieu of Taxes	\$62,150.00	\$62,150.00	\$0.00	0.00%
Categorical Aid Federal	\$1,668,970.00	\$1,284,309.00	-\$384,661.00	-23.05%
<b>Total Federal Budget</b>	<b>\$1,731,120.00</b>	<b>\$1,346,459.00</b>	<b>-\$384,661.00</b>	<b>-22.22%</b>
Non-Revenue Receipts (Insurance recovery)	\$20,000.00	\$0.00	-\$20,000.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	100.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Other Financing Sources Budget</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>-\$20,000.00</b>	<b>-100.00%</b>
<b>Prior Year Balances Budget</b>	<b>\$6,670,916.00</b>	<b>\$3,577,427.00</b>	<b>-\$3,093,489.00</b>	<b>-46.37%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$51,765,639.00</b>	<b>\$49,530,187.00</b>	<b>-\$2,235,452.00</b>	<b>-4.32%</b>

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET				
000999	GENERAL FUND EXPENDITURES								
011000	BOARD OF SUPERVISORS								
011010	***BOARD OF SUPERVISORS***								
011010-1001	Salaries & Wages	36,000	36,000	36,000	36,000	27,000	36,000	36,000	
011010-2001	FICA	2,754	2,750	2,691	2,754	2,754	1,761	2,754	2,754
011010-2005	Hospital/Medical Plans		697	8,440	8,364	11,736	8,679	12,228	12,228
011010-3002	Professional Services	61,070	55,728	68,923	72,000	72,000	21,368	84,300	84,300
011010-3007	Advertising	12,339	14,309	11,850	15,500	15,500	12,864	15,500	15,500
011010-3151	Legal Fees (Delinquent Taxes								
011010-5306	Surety Bonds								
011010-5401	Office Supplies	342	418	277	500	500	571	500	500
011010-5411	Books & Subscriptions	1,647	1,781	2,197	1,800	1,800	1,720	1,800	1,800
011010-5501	Travel (Mileage)	2,206	3,167	2,283	4,500	4,500	3,882	4,500	4,500
011010-5503	Travel (Subsistence & Lodgin	658	5,390	4,242	6,500	6,500	8,683	7,500	7,500
011010-5504	Travel (Convention & Educati	330	2,825	3,450	3,500	3,500	4,575	4,500	4,500
011010-5507	Retreat				250	250		250	250
011010-5801	Dues & Assoc. Memberships	1,240	4,315	7,431	3,640	3,640	450	3,640	3,640
	--TOTAL DEPARTMENT--	<u>118,586</u>	<u>127,380</u>	<u>147,784</u>	<u>155,308</u>	<u>158,680</u>	<u>91,553</u>	<u>173,472</u>	<u>173,472</u>
	BOARD OF SUPERVISORS	<u>118,586</u>	<u>127,380</u>	<u>147,784</u>	<u>155,308</u>	<u>158,680</u>	<u>91,553</u>	<u>173,472</u>	<u>173,472</u>
012000	GENERAL & FINANCIAL ADMINIST								
012010	***COUNTY ADMINISTRATOR***								
012010-1001	Salaries & Wages	252,297	274,910	288,002	238,155	254,459	191,020	254,459	254,459
012010-1002	Overtime	1,146	2,752	3,881	3,150	4,500	2,753	4,500	4,500
012010-2001	FICA	17,255	19,116	39,779	18,601	19,951	14,657	19,756	19,756
012010-2002	Retirement-VRS	20,099	21,934	20,165	15,657	17,527	14,608	27,329	27,329
012010-2005	Hospital/Medical Plans	8,650	6,970	8,433	8,364	25,187	16,061	36,612	36,612
012010-2006	Group Insurance	3,399	3,687	3,311	3,103	3,321	2,522	3,400	3,400
012010-2008	Disability/Life Insurance	6,132	6,132	511	2,500	2,500	2,750	3,666	3,666
012010-2009	Hybrid Disability VLDP	720	727	808	808	947	678	796	796
012010-2011	Worker's Compensation	2,951	3,768	3,560	3,786	3,786	3,982	3,786	3,786
012010-2013	VRS Retirement Hybrid Plan	10,445	10,465	10,906	10,903	10,903	9,152	2,689	2,689
012010-3002	Professional Services								
012010-3005	Maintenance Service Contract	4,315	4,449	5,851	6,700	6,700	4,579	6,700	6,700
012010-3006	Printing & Binding								
012010-5201	Postal Services	1,785	1,640	1,742	1,899	1,899	1,388	1,899	1,899
012010-5203	Telecommunications	1,489	1,011	672	1,300	1,300	711	1,800	1,800
012010-5306	Surety Bonds								
012010-5401	Office Supplies	893	1,226	1,828	1,900	1,900	1,099	1,900	1,900
012010-5411	Books & Subscriptions	56	57	156	750	750		750	750
012010-5501	Travel (Mileage)	5,422	5,908	3,637	4,000	4,000	2,659	4,000	4,000
012010-5503	Travel (Subsistence & Lodgin			65	1,900	1,900		1,900	1,900
012010-5504	Travel (Convention & Educati		125	984	950	950		950	950
012010-5506	Travel (Mileage)-Staff				250	250		250	250
012010-5508	Travel (Convention&Education								
012010-5801	Dues & Assoc. Memberships	1,510	1,713	1,314	2,000	2,000	1,327	2,000	2,000

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET				
***COUNTY ADMINISTRATOR***									
012010-7002 Furniture & Fixtures				750	750		750	750	
--TOTAL DEPARTMENT--	338,564	366,590	395,605	327,426	365,480	269,946	379,892	379,892	
***COUNTY ATTORNEY***									
012040 Professional Services	78,373	95,511	93,008	100,000	100,000	60,793	100,000	100,000	
012040-3003 Tax Parcel Surveys									
012040-3010 Professional Svcs BB Network									
012040-3011 Professional Svcs Amici Curi									
012040-3015 ACP Legal Defense		1,446							
012040-3016 Legal Defense Deductible - V		24,141							
012040-3020 Case Settlement Expense			2,000						
012040-5411 Books and Subscriptions									
012040-5508 Travel (Convention & Educati									
012040-5801 Dues and Memberships									
--TOTAL DEPARTMENT--	78,373	121,098	95,008	100,000	100,000	60,793	100,000	100,000	
***COMMISSIONER OF THE REVEN									
012090 Salaries & Wages	170,075	178,111	187,018	187,018	200,476	150,835	200,073	200,073	
012090-1003 Part-time Salaries					2,457	2,457			
012090-2001 FICA	12,694	13,528	14,209	14,307	15,524	11,527	15,306	15,306	
012090-2002 Retirement-VRS	8,964	9,412	9,414	9,412	10,956	4,959	21,548	21,548	
012090-2005 Hospital/Medical Plans	33,400	33,456	33,739	33,456	35,306	28,611	39,804	39,804	
012090-2006 Group Insurance	2,273	2,387	2,506	2,506	2,686	2,016	2,681	2,681	
012090-2009 Hybrid Disability VLDP	790	830	892	892	1,006	911	1,481	1,481	
012090-2011 Worker's Compensation	1,968	2,698	2,491	2,698	2,698	3,195	2,698	2,698	
012090-2013 VRS Retirement Hybrid Plan	11,460	11,929	12,037	12,033	12,033	12,298	5,002	5,002	
012090-3002 Professional Services(ESD)	789	828	886	886	886	948	950	950	
012090-3003 Construction Assessment Serv	5,705		8,160	8,500	8,500	6,113	9,000	9,000	
012090-3004 Repairs and Maintenance	95	95	95	400	400		400	400	
012090-3009 Government Services (DMV)									
012090-3015 Professional Service-Softwar	4,250	4,463	4,686	4,600	4,600		4,700	4,700	
012090-5201 Postal Services	2,601	3,868	3,622	3,000	3,000	1,009	3,500	3,500	
012090-5203 Telecommunications	27	44	102	100	100	112	100	100	
012090-5401 Office Supplies	3,644	6,460	7,478	5,500	5,500	9,188	5,500	5,500	
012090-5413 Other Operating Supplies	913	53		5,500	5,500	2,348	9,800	9,800	
012090-5501 Travel (Mileage)			219	550	550	20	550	550	
012090-5503 Travel (Subsistence & Lodgin		515		1,100	1,100		1,100	1,100	
012090-5504 Travel (Convention & Educati	775	275	250	800	800		800	800	
012090-5801 Dues & Assoc. Memberships	320	770	750	700	700	100	700	700	
012090-7007 Data Processing Equipment									
--TOTAL DEPARTMENT--	260,743	269,722	288,554	293,958	314,778	236,647	325,693	325,693	
***REASSESSMENT***									
012100-1003 Part-Time Clerical Salaries		18,000							
012100-2001 FICA									
012100-3002 Professional Services	131,040	155,958							
012100-3007 Advertising									
012100-5201 Postal Services		11,404							

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	<u>EXPENSE</u>	<u>EXPENSE</u>	<u>EXPENSE</u>	<u>BUDGET</u>	<u>BUDGET</u>				
***REASSESSMENT***									
012100-5203	Telecommunications								
012100-5401	Office Supplies	646	1,100						
012100-5501	Travel (Mileage)								
012100-7002	Furniture & Fixtures								
012100-7007	Computer Aided Appraisal Sys								
	--TOTAL DEPARTMENT--	<u>131,686</u>	<u>186,462</u>						
*** BOARD OF EQUALIZATION **									
012110	Salaries & Wages		2,175						
012110-1001	Clerical Salaries								
012110-1007	FICA		166						
012110-2001	Worker's Compensation								
012110-2011	Travel (Mileage)								
012110-5501	--TOTAL DEPARTMENT--		<u>2,341</u>						
***TREASURER***									
012130	Salaries & Wages	182,575	191,676	203,868	203,868	217,740	162,857	230,313	230,313
012130-1001	Overtime		947						
012130-1002	Unemployment Benefits								
012130-1008	FICA	13,825	14,410	15,139	15,596	16,657	12,122	17,619	17,619
012130-2001	Retirement - VRS	18,791	19,731	19,737	19,731	21,322	15,776	24,805	24,805
012130-2002	Hospital/Medical Plans	32,356	34,026	35,962	35,628	39,636	29,727	39,636	39,636
012130-2005	Group Insurance	2,478	2,534	2,732	2,732	2,918	2,182	2,942	2,942
012130-2006	Hybrid Disability VLDP	239	210	270	270	388	215	332	332
012130-2009	Worker's Compensation	2,146	2,890	2,682	2,890	2,890	3,455	2,890	2,890
012130-2011	VRS Retirement Hybrid Plan	3,472	3,038	3,647	3,646	3,646	2,903	1,122	1,122
012130-2013	Professional Services	2,249	828	986	2,150	2,150	948	1,250	1,250
012130-3002	Repairs & Maintenance								
012130-3004	Maintenance Service Contract	1,410	1,554	2,018	2,000	2,000	1,429	2,000	2,000
012130-3005	Printing & Binding				40	40			
012130-3006	Advertising		200		250	250		250	250
012130-3007	Government Services (VITA)								
012130-3009	Investment Services	2,232	5,452	11,751	6,000	6,000		12,000	12,000
012130-3125	Postal Services	31,896	31,077	34,140	33,750	33,750	22,454	36,000	36,000
012130-5201	Telecommunications	12	7	34	15	15	69	30	30
012130-5203	Surety Bonds								
012130-5306	Office Supplies	2,748	2,566	4,042	3,000	3,000	969	3,000	3,000
012130-5401	Books & Subscriptions	150		180	180	180	160	240	240
012130-5411	Other Operating Expenses		198	258	500	500	149	500	500
012130-5413	Decals/Tax Tkts./Dog Tags	9,912	11,645	10,803	12,500	12,500	6,854	12,500	12,500
012130-5416	Delinquent Personal Prop.Col	40,075	33,450	35,350	36,000	36,000	14,250	36,000	36,000
012130-5420	Credit Card Fees								
012130-5425	Travel (Mileage)			76	200	200		200	200
012130-5501	Travel (Subsistence & Lodgin				600	600		600	600
012130-5503	Travel (Convention & Educati	150	655	600	1,000	1,000	690	1,000	1,000
012130-5504	Dues & Assoc. Memberships	725	800	950	950	950	825	950	950
012130-5801	Drop Box for Tax Payments								
012130-7002	--TOTAL DEPARTMENT--	<u>347,441</u>	<u>357,894</u>	<u>385,225</u>	<u>383,496</u>	<u>404,332</u>	<u>278,034</u>	<u>426,179</u>	<u>426,179</u>



FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET				
012150	***FINANCE & ACCOUNTING***								
012150-1001	Salaries & Wages	209,026	216,550	199,642	213,122	226,396	168,077	239,806	239,806
012150-1002	Overtime		409	553	750	750	487	1,000	1,000
012150-1004	New Position								
012150-2001	FICA	14,654	15,323	14,040	16,361	17,376	11,991	18,422	18,422
012150-2002	Retirement- VRS	15,755	16,305	8,730	9,112	10,635	9,558	25,827	25,827
012150-2005	Hospital/Medical Plans	30,551	30,696	36,840	37,800	38,370	27,618	34,505	34,505
012150-2006	Group Insurance	2,801	2,842	2,652	2,856	3,034	2,257	3,214	3,214
012150-2009	Hybrid Disability VLDP	649	681	1,035	1,136	1,249	723	739	739
012150-2011	Worker's Compensation	2,378	3,191	2,984	3,192	3,192	3,637	3,192	3,192
012150-2013	VRS Retirement Hybrid Plan	9,412	9,652	13,971	15,334	15,334	9,761	2,496	2,496
012150-3002	Professional Services	5,350	12,802	10,700	15,000	15,000	16,687	19,425	19,425
012150-3005	Maintenance Service Contract	29,392	31,433	35,040	35,000	35,000	19,019	42,500	42,500
012150-5201	Postal Services	521	786	1,302	1,500	1,500	776	1,000	1,000
012150-5401	Office Supplies	1,243	2,347	3,198	3,200	3,200	2,212	2,900	2,900
012150-5413	Other Operating Supplies	4,401	616	1,004	1,500	1,500	1,077	1,500	1,500
012150-5430	Employee Appreciation				1,000	1,000	541	1,000	1,000
012150-5501	Travel (Mileage)				100	100			
012150-5503	Travel (Subsistence & Lodgin				100	100			
012150-5504	Travel (Convention & Educati			27	300	300		1,500	1,500
012150-5801	Dues and Association Members		710	515	650	650	605	650	650
012150-7002	Furniture & Fixtures							1,000	1,000
	--TOTAL DEPARTMENT--	<u>326,133</u>	<u>344,343</u>	<u>332,233</u>	<u>358,013</u>	<u>374,686</u>	<u>275,026</u>	<u>400,676</u>	<u>400,676</u>
012180	***TECHNOLOGY***								
012180-1001	Salaries and Wages	104,337	109,291	106,946	114,794	117,303	85,851	127,730	127,730
012180-1004	New Position								
012180-2001	FICA	7,291	7,616	7,345	8,782	8,974	6,188	9,771	9,771
012180-2002	Retirement-VRS	6,992	7,341	7,344	7,341	7,629	5,834	13,757	13,757
012180-2005	Hospital/Medical Plan	20,368	21,072	18,579	21,072	20,537	15,355	21,504	21,504
012180-2006	Group Insurance	1,389	1,459	1,419	1,536	1,570	1,136	1,712	1,712
012180-2009	Hybrid Disability VLDP	378	397	356	428	449	288	438	438
012180-2011	Worker's Compensation	1,079	1,872	1,665	1,873	1,873	2,084	1,873	1,873
012180-2013	VRS Retirement Hybrid Plan	5,490	5,625	4,805	5,764	5,764	3,892	1,479	1,479
012180-3002	Professional Services	1,825	110		2,500	2,500		2,500	2,500
012180-3004	Repairs and Maintenance		5,156	402	3,000	3,000	765	3,000	3,000
012180-3005	Maintenance Service Contract	46,632	74,512	77,386	81,600	81,600	54,250	96,962	96,962
012180-3160	Parcel Maintenance-GIS	8,336	6,429	8,933	7,500	7,500	3,892	8,500	8,500
012180-3170	Data Development-GIS	4,145	3,150	2,000	3,500	3,500		3,500	3,500
012180-5203	Telecommunications (T-1)	17,554	17,598	17,965	19,900	19,900	12,979	21,500	21,500
012180-5204	Telecommunications; PRI,OPX,	16,669	15,449	13,060	16,500	16,500	8,998	16,500	16,500
012180-5205	Telecommunications Web GIS H	7,560	7,560	7,560	7,950	7,950		7,950	7,950
012180-5207	Books and Subscriptions				200	200	95	200	200
012180-5401	Office Supplies	96	37	470	250	250	193	250	250
012180-5413	Other Operating Supplies	616	173	41	750	750		750	750
012180-5414	Software	3,500	3,749		3,500	3,500		3,500	3,500
012180-5504	Travel(Convention & Educatio	1,000	50	600	1,000	1,000	472	1,000	1,000
012180-5618	School Long Distance-Reimbur	147	21	185	150	150	83	150	150
012180-5619	DSS Long Distance-Reimbursab	213	252	452	150	150	692	1,200	1,200





FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
****MAGISTRATE****									
021030-5411									
021030-7002	275			300	300		150	150	
--TOTAL DEPARTMENT--	<u>275</u>			<u>325</u>	<u>325</u>		<u>175</u>	<u>175</u>	
***COURT SERVICES/VJCCCA***									
021040									
021040-3020	23,617	28,779	117,551	50,000	50,000	23,227	50,000	50,000	
021040-3022	5,492	12,318	5,544	3,566	3,566		3,566	3,566	
021040-3023	5,115			12,000	12,000	6,685	12,000	12,000	
021040-3025	518	984							
021040-3027									
--TOTAL DEPARTMENT--	<u>34,742</u>	<u>42,081</u>	<u>123,095</u>	<u>65,566</u>	<u>65,566</u>	<u>29,912</u>	<u>65,566</u>	<u>65,566</u>	
***J & D DISTRICT COURT***									
021050									
021050-3002									
021050-3004				100			100	100	
021050-3005									
021050-3012									
021050-5201	92	100	114	110	110		119	119	
021050-5203	6	17	68	100	100	72	100	100	
021050-5401	149		134	200	200	108	200	200	
021050-5411									
021050-5413									
021050-5504	205	168	940	1,000			1,000	1,000	
021050-5801		298	469	400	50	50	400	400	
021050-7001	2,340	2,590	2,379	2,274	2,274	1,733	2,274	2,274	
021050-7002	69	481	205	600	2,050		600	600	
--TOTAL DEPARTMENT--	<u>2,861</u>	<u>3,654</u>	<u>4,309</u>	<u>4,784</u>	<u>4,784</u>	<u>1,963</u>	<u>4,793</u>	<u>4,793</u>	
***CLERK OF CIRCUIT COURT***									
021060									
021060-1001	227,601	234,537	259,942	260,462	285,359	213,431	287,709	287,709	
021060-1003									
021060-1004									
021060-2001	15,938	16,884	17,907	19,925	21,830	14,854	22,010	22,010	
021060-2002	12,244	12,856	12,991	13,003	15,859	10,331	30,986	30,986	
021060-2005	40,734	37,141	51,117	50,484	58,080	43,560	58,080	58,080	
021060-2006	3,070	3,129	3,483	3,490	3,824	2,860	3,855	3,855	
021060-2009	1,058	1,052	1,247	1,250	1,462	1,049	1,231	1,231	
021060-2011	2,496	3,443	3,235	3,443	3,443	4,325	3,443	3,443	
021060-2013	15,342	15,261	16,824	16,872	16,872	14,149	4,157	4,157	
021060-3002	2,858	5,246	2,719	3,950	3,950	1,805	3,950	3,950	
021060-3004	215	110	85	200	200		200	200	
021060-3005	13,442	13,699	13,821	16,415	16,415	6,311	16,415	16,415	
021060-3006	1,284	169		1,600			300	300	
021060-3012	158			750	750	120	750	750	
021060-3160	16,685								
021060-3161					31,184	31,184			
021060-3162		22,197							
021060-3163				18,529	18,529	18,529			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***CLERK OF CIRCUIT COURT***									
021060-5201	Postal Services	2,978	3,562	1,982	4,000	4,000	1,003	4,000	4,000
021060-5203	Telecommunications	19	57	83	50	50	105	100	100
021060-5401	Office Supplies	2,989	4,016	4,008	4,000	4,000	3,577	4,000	4,000
021060-5411	Microfilming								
021060-5417	Record Books								
021060-5504	Travel (Conventions & Educat			242	200	200	253	200	200
021060-7007	Computer Equipment	1,803	1,607	1,778	500	2,100	1,304	1,800	1,800
021060-7040	Library of VA Grant 2018FY-6								
021060-7041	A/V Maintenance and Repair	9,793				9,416		9,887	9,887
	--TOTAL DEPARTMENT--	<u>370,707</u>	<u>374,966</u>	<u>391,464</u>	<u>419,123</u>	<u>497,523</u>	<u>368,750</u>	<u>453,073</u>	<u>453,073</u>
***ADULT DRUG COURT***									
021070-1001	Salaries & Wages								
021070-1002	Drug Court Coordinator Salar				53,000	53,000	36,716	55,265	55,265
021070-2001	FICA / Drug Court Fringe Ben				15,900	15,900	6,196	16,579	16,579
021070-3002	Professional Services				46,870	46,870	9,337	46,870	46,870
021070-3019	Outreach (Sober Living Housi				9,000	9,000		9,000	9,000
021070-5401	Office Supplies				19,660	19,660	594	19,660	19,660
021070-5501	Travel (Mileage)				4,620	4,620	779	4,620	4,620
021070-5503	Telecommunications				2,500	2,500		2,500	2,500
021070-5504	Travel (Convention & Educati				8,370	8,370		8,370	8,370
021070-5505	Travel (Program Clients)				8,750	8,750		8,750	8,750
021070-5801	Dues & Assoc. Memberships				180	180		180	180
021070-7002	Furniture & Fixtures				1,450	1,450	871		
021070-7007	Computer Equipment				1,700	1,700	2,070		
	--TOTAL DEPARTMENT--				<u>172,000</u>	<u>172,000</u>	<u>56,563</u>	<u>171,794</u>	<u>171,794</u>
	COURTS	<u>476,259</u>	<u>502,335</u>	<u>598,979</u>	<u>753,783</u>	<u>838,235</u>	<u>529,468</u>	<u>793,167</u>	<u>793,167</u>
COMMONWEALTH'S ATTORNEY									
***COMMONWEALTH ATTORNEY***									
022010-1001	Salaries & Wages	357,970	380,552	428,179	420,747	420,747	276,762	457,854	457,854
022010-1002	ACA Supplement & Benefits								
022010-1003	Part-time Salaries			11,058		10,210	21,396		
022010-1004	CA Salary Increase & Benefit								
022010-1006	Wages/Victim Witness Grant	55,846	56,417	59,390	59,314	74,692	50,110	67,645	67,645
022010-1007	MOU in Lieu of FT ACA								
022010-1008	Unemployment Benefits								
022010-2001	FICA	26,847	28,893	33,594	32,187	32,187	22,851	35,026	35,026
022010-2002	Retirement-VRS	5,973	3,136					49,311	49,311
022010-2005	Hospital/Medical Plans	26,337	25,997	23,767	25,092	25,092	6,894	18,468	18,468
022010-2006	Group Insurance	4,832	4,999	5,437	5,437	5,437	3,605	6,135	6,135
022010-2009	Hybrid Disability VLDP	2,581	2,880	2,930	3,449	3,449	2,076	3,388	3,388
022010-2011	Worker's Compensation	3,922	5,045	4,838	5,046	5,046	7,443	5,046	5,046
022010-2013	VRS Retirement Hybrid Plan	37,052	41,161	39,532	46,539	46,539	28,008	16,025	16,025
022010-3002	Professional Services		500						

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***COMMONWEALTH ATTORNEY***									
022010-3005				595	595	595	595	595	
022010-5201	407	332	292	500	500	199	500	500	
022010-5203	72	70	123	85	85	196	85	85	
022010-5401	5,336	6,125	5,395	4,500	4,500	2,302	4,500	4,500	
022010-5411	2,617	1,710	1,173	3,000	3,000	921	2,000	2,000	
022010-5413	5,230	5,127	4,176	2,486	2,486	175	1,000	1,000	
022010-5415									
022010-5418									
022010-5419	2,317	2,662	264		29,866				
022010-5420									
022010-5501									
022010-5504	1,301	8,531	5,275	5,000	5,000	2,629	5,000	5,000	
022010-5506	35	270	1,428	1,200	1,200		118	118	
022010-5510									
022010-5801	2,305	2,250	2,260	2,250	2,250	570	2,250	2,250	
022010-7001	2,464	1,100	3,482	1,890	1,890		1,890	1,890	
022010-7002		500		750	750	158	750	750	
022010-7007									
022010-7030		2,237	11,351	21,382	21,382				
--TOTAL DEPARTMENT--	543,444	580,494	643,944	641,449	696,903	426,890	677,586	677,586	
COMMONWEALTH'S ATTORNEY	543,444	580,494	643,944	641,449	696,903	426,890	677,586	677,586	
031000	LAW ENFORCEMENT								
031020	***SHERIFF***								
031020-1001	887,892	966,308	988,996	1,055,050	1,133,844	902,362	1,461,713	1,461,713	
031020-1002		20,788	39,716	20,000	20,000	31,685	30,000	30,000	
031020-1003	2,713	4,521	2,340		2,060	1,000			
031020-1004				46,000	46,000				
031020-1005	32,921	41,273	39,124	44,000	44,000	29,058	49,088	49,088	
031020-1006	81,799	102,852	92,000	138,000	138,000	88,851	157,050	157,050	
031020-1007							15,000	15,000	
031020-1008									
031020-1009	36,931	38,673	63,934	60,900	60,900	54,519	50,000	50,000	
031020-1010									
031020-1011				51,053	51,053	3,558			
031020-1012		5,402							
031020-1013									
031020-1014									
031020-2001	80,081	86,263	88,810	116,290	124,666	82,470	132,697	132,697	
031020-2002	124,028	116,492	123,008	154,703	167,262	108,100	197,906	197,906	
031020-2005	216,798	198,672	193,691	256,212	241,255	190,782	306,996	306,996	
031020-2006	15,178	14,817	16,142	20,472	21,939	14,713	24,623	24,623	
031020-2009	851	1,117	1,091	1,521	2,452	1,322	1,851	1,851	
031020-2011	14,740	16,663	14,393	14,740	14,740	23,860	14,740	14,740	
031020-2013	12,346	16,211	14,718	20,530	20,530	17,836	6,255	6,255	

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET				
***SHERIFF***									
031020-3002	Professional Services	16,031	15,577			3,002	15,000	15,000	
031020-3003	Court Ordered Burial Expense	1,295	1,495			1,495			
031020-3004	Wrongful Impoundment Reimbur	625							
031020-3005	Maintenance Service Contract	6,466	6,306	6,070	7,000	5,014	7,000	7,000	
031020-3007	Advertising			909	750	809	2,000	2,000	
031020-3029	DMV#154AL-2020-50121-20121-2	2,599							
031020-3030	DMV#154AL-2021-51018-21018 2	9,540	6,007						
031020-3031	DMV#154AL-2022-52033-22033 2		6,593	4,483					
031020-3032	DMVGr#ENFAL-2024-54223-24223				12,700	2,551			
031020-3033	DMVGrt#BPT-2024-54240-24240-				7,860	5,093			
031020-3034	DMVGrt#154AL-2018-58165-8165								
031020-3035	DMVGRT#15AL-2019-59007-9007-								
031020-3036	DMV#ENF_AL-2023-53140-23140-			5,708	11,283	1,372			
031020-3037	DMV#BPT-2023-53143-23143-20.			7,051	6,141	2,315			
031020-3038	DCJS Sheriff's TDO/ECO Trans								
031020-5201	Postal Services	1,596	1,695	1,979	1,800	1,040	1,500	1,500	
031020-5203	Telecommunications	4,668	4,706	4,802	4,500	4,060	4,500	4,500	
031020-5240	Mobile Phone/Data Service	19,549	20,509	21,413	21,000	13,784	21,000	21,000	
031020-5401	Office Supplies	5,864	3,282	6,637	5,000	6,064	6,800	6,800	
031020-5408	Vehicle Equipment & Repair	11							
031020-5409	Police Supplies	26,707	19,143	25,274	18,000	7,993	25,000	25,000	
031020-5410	Uniforms	11,392	17,086	14,691	16,740	8,432	28,000	28,000	
031020-5411	Books & Subscriptions								
031020-5412	K9 Fund								
031020-5413	Dog Care (G.P. Fees)	1,409	1,362	396	1,500	1,129	3,000	3,000	
031020-5414	Software								
031020-5418	Other Asset Forfeitures								
031020-5419	Asset Forfeiture Proceeds Ex	4,903	387	22,714		89,901			
031020-5420	Treasury Forfeiture Fund (A.								
031020-5421	Federal Asset Seizure 16-DEA								
031020-5501	Travel (Mileage)	23	24	18	50		50	50	
031020-5503	Travel (Subsistence & Lodgin	1,167	3,004	7,981	4,000	2,704	4,000	4,000	
031020-5504	Travel (Convention & Educati	225	19	554	1,500		2,500	2,500	
031020-5505	Prisoner Extradition-Travel								
031020-5509	Training	12,810	14,083	18,713	21,145	18,357	21,145	21,145	
031020-5510	Confiscated Vehicles	425	40	285	400	200	200	200	
031020-5801	Dues & Assoc. Memberships	4,700	1,795	5,050	6,510	4,676	10,000	10,000	
031020-5802	D.A.R.E.					64	1,000	1,000	
031020-7001	Machinery & Equipment								
031020-7002	Furniture & Fixtures								
031020-7005	Motor Vehicles								
031020-7013	Equipment-Courthouse Securit								
031020-7015	School Resource Officer	89,947	43,003	51,816	104,000	46,688	102,814	102,814	
031020-7016	FY10 Homeland Security Grant								
031020-7035	ARPA 2023-LE #508516 Equip (					248,806			
031020-7036	DCJS #15PBJA-22-GG-00616-MUM					3,078			
031020-7037	Recovery Act Byrne JAG Grant								
031020-7038	DCJS FY24 SRO Grant 24-419-A	50,567	56,244			27,587	54,269	54,269	





FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
**PUBLIC SAFETY & EMERGENCY									
032010-8300	Debt Collection								
	--TOTAL DEPARTMENT--								
	498,584	490,247	572,770	686,817	779,317	557,158	729,409	729,409	
***EMERGENCY SERV.COUNCIL***									
032020	Disability Insurance								
032020-2007	48,477	33,008	34,431	35,000	35,000	35,533	36,000	36,000	
032020-2008	Line of Duty (State Mandate)								
	41,895	40,128	40,128	40,128	40,128	39,213	40,128	40,128	
032020-3001	Professional Health Services								
032020-5407	Maintenance (Communication E								
032020-5415	Gas, Oil, Grease - Fire & Re								
	20,909	40,626	51,972	60,000	60,000	31,366	55,000	55,000	
032020-5646	Remittance of Tower Rent to								
032020-5647	Local EMS								
	438,035	450,000	450,000	495,962	495,962	495,962	497,151	497,151	
032020-5648	Fire Fund								
	57,241	60,793	59,279		66,524	66,524			
032020-5650	Four For Life Funds								
	18,316	17,926	19,030		18,321	18,322			
032020-5655	Contribution-Wintergreen Vol								
032020-5660	Volunteer Stipend								
032020-5665	Oxygen Cylinders								
032020-7007	Generators								
	--TOTAL DEPARTMENT--								
	624,873	642,481	654,840	631,090	715,935	686,920	628,279	628,279	
***E-911 PROGRAM***									
032030	Salaries & Wages								
032030-1001	74,904	78,649	82,581	82,581	87,721	65,610	88,444	88,444	
032030-1002	Overtime								
032030-1003	Part-time Salaries								
032030-1008	Unemployment Benefits								
			92						
032030-2001	FICA								
	5,661	5,947	6,239	6,317	6,710	4,963	6,766	6,766	
032030-2002	Retirement-VRS								
	9,018	9,469	9,472	9,469	10,059	7,526	9,525	9,525	
032030-2005	Hospital/Medical Plan								
	8,089	8,364	8,440	8,364	9,276	6,957	9,276	9,276	
032030-2006	Group Insurance								
	1,004	1,054	1,107	1,107	1,176	879	1,185	1,185	
032030-2011	Worker's Compensation								
	1,111	1,512	1,305	1,513	1,513	1,589	1,513	1,513	
032030-2013	VRS Retirement Hybrid Plan								
032030-3002	Professional Services								
	1,500			1,500	1,500		1,500	1,500	
032030-3004	Repairs & Maint.(Signs/Plate								
	3,916	7,276	2,871	6,000	6,000	4,061	6,000	6,000	
032030-3005	Maintenance Service Contract								
	268,671	264,117	319,267	395,200	395,200	257,900	421,200	421,200	
032030-3006	Printing & Binding								
				3,000	3,000		3,000	3,000	
032030-3007	Advertising								
032030-3016	Contractual Services								
	34,363	36,040	26,332	57,300	57,300	23,821	63,300	63,300	
032030-5101	Electrical Service(Radio Tow								
	4,823	4,495	4,891	5,425	5,425	4,138	5,800	5,800	
032030-5102	Generator Fuel& Maintenance								
	27,888	11,450	17,759	20,000	20,000	27,817	31,000	31,000	
032030-5201	Postal Services								
	101	130	46	150	150	54	150	150	
032030-5203	Telecommunications (Routine)								
	2,025	2,307	2,639	2,750	2,750	1,915	3,200	3,200	
032030-5204	Telecommunications (E-911 Tr								
	6,375	7,012	9,139	9,200	9,200	6,948	9,400	9,400	
032030-5205	Telecommunications(Remote Di								
032030-5400	Dispatch Ctr. Supplies								
032030-5401	Office Supplies								
	20	40		50	50		200	200	
032030-5410	Uniforms								
032030-5411	Books & Subscriptions								
032030-5413	Other Operating Supplies								
	87	226	243	500	500		750	750	
032030-5501	Travel (Mileage)								
				100	100		100	100	

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***E-911 PROGRAM***									
032030-5504		657	601	750	750	826	1,500	1,500	
032030-5801	433	483	442	542	542	496	550	550	
032030-7002		1,788	360	1,600	1,600		1,600	1,600	
032030-7003	7,942	13,357	7,422	15,000	15,000	722	15,000	15,000	
032030-7007	9,939	954		5,000	5,000	1,019	5,000	5,000	
032030-8002									
032030-8003				12,000	12,000	5,000	12,360	12,360	
--TOTAL DEPARTMENT--	<u>467,870</u>	<u>455,327</u>	<u>501,248</u>	<u>645,418</u>	<u>652,522</u>	<u>422,241</u>	<u>698,319</u>	<u>698,319</u>	
***FOREST FIRE SERVICE***									
032040-5605	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	
--TOTAL DEPARTMENT--	<u>20,986</u>	<u>20,986</u>	<u>20,986</u>	<u>20,986</u>	<u>20,986</u>	<u>20,986</u>	<u>20,986</u>	<u>20,986</u>	
***PAID EMS***									
032060-1001	609,118	645,116	917,519	925,801	925,801	607,736	1,120,801	1,120,801	
032060-1002									
032060-2001	84,501	86,389	98,248	249,966	249,966	83,762	249,966	249,966	
032060-2011	29,224	23,941	28,551	65,747	65,747		28,356	28,356	
032060-3002	10,000	10,000	10,000	12,000	12,000	10,000	16,000	16,000	
032060-3004	27,298	32,240	38,953	25,000	25,000	31,390	30,000	30,000	
032060-3007		211	906	1,000	1,000	403	1,500	1,500	
032060-5100									
032060-5404	27,874	23,747	26,039	31,500	31,500	29,925	50,000	50,000	
032060-5407									
032060-5409	2,657	2,110	3,688	1,500	1,500	1,638	2,300	2,300	
032060-5410	2,058	1,267	4,710	3,500	3,500	2,504	6,500	6,500	
032060-5413	428	874	861	500	500	578	800	800	
032060-5414				3,500	3,500				
032060-5415									
032060-5501	20,121	8,735		16,000	16,000	20,826	25,000	25,000	
032060-5509	856	380	1,161	2,600	2,600	730	15,000	15,000	
032060-5640			31,309						
032060-5645	17,489	16,196	21,089	21,500	21,500	14,431	24,000	24,000	
032060-5646	9,584	10,680	33,844	34,000	34,000	19,672	40,000	40,000	
032060-7002				2,000	2,000				
032060-7007	664	1,005	435	1,500	1,500		4,000	4,000	
032060-7008			1,048	4,000	4,000		4,000	4,000	
032060-9901									
--TOTAL DEPARTMENT--	<u>841,872</u>	<u>862,891</u>	<u>1,218,361</u>	<u>1,401,614</u>	<u>1,401,614</u>	<u>823,595</u>	<u>1,618,223</u>	<u>1,618,223</u>	
FIRE & RESCUE SERVICES	<u>2,454,185</u>	<u>2,471,932</u>	<u>2,968,205</u>	<u>3,385,925</u>	<u>3,570,374</u>	<u>2,510,900</u>	<u>3,695,216</u>	<u>3,695,216</u>	
CORRECTION & DETENTION									
***JAIL***									
033010-3002			1,689			39			
033010-5402		8		60	60	8	60	60	



FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET				
***ANIMAL CONTROL***									
035010-1005				61,741	61,741				
035010-2001	10,259	10,817	11,115	13,943	13,943	10,942	19,143	19,143	
035010-2002	4,647	4,879	4,880	4,879	4,879	4,549	22,481	22,481	
035010-2005	28,456	29,424	26,994	29,424	30,246	25,290	42,996	42,996	
035010-2006	1,595	1,675	1,643	1,759	1,759	1,618	2,797	2,797	
035010-2009	668	701	680	754	754	689	1,123	1,123	
035010-2011	1,501	2,388	2,181	1,501	2,236	3,034	1,501	1,501	
035010-2013	9,688	10,173	9,182	10,173	10,173	9,299	3,795	3,795	
035010-3002	14,055	15,993	18,372	22,000	22,000	10,610	27,000	27,000	
035010-3003	4,714	5,657	5,893	2,500	2,500	4,762	2,500	2,500	
035010-3006	80								
035010-3007									
035010-3008									
035010-3016	1,255	1,513	700	1,000	1,375	303	1,000	1,000	
035010-3020	75	75	78	125	125	78	125	125	
035010-5100	2,831	2,439	2,819	3,000	3,000	2,498	3,000	3,000	
035010-5203	6,158	6,463	5,729	6,340	6,340	4,026	6,340	6,340	
035010-5401	739	2,289	1,267	1,800	1,800	554	1,800	1,800	
035010-5402	969	1,634	779	1,200	1,200	676	1,200	1,200	
035010-5404	63	839	297	1,000	1,000	843	1,000	1,000	
035010-5407	3,510	5,796	5,426	3,000	3,000	3,927	3,000	3,000	
035010-5410	5,195	3,044	2,854	2,500	2,500	3,578	2,500	2,500	
035010-5504	1,950	734	3,663	1,000	1,000	903	1,000	1,000	
035010-5509	2,100	500	1,050	1,800	1,800	824	1,800	1,800	
035010-6021									
035010-7001									
--TOTAL DEPARTMENT--	<u>244,801</u>	<u>259,113</u>	<u>264,703</u>	<u>337,704</u>	<u>339,636</u>	<u>242,736</u>	<u>364,841</u>	<u>364,841</u>	
***MEDICAL EXAMINER***									
035030-3001	180	260	160	160	160	80	160	160	
--TOTAL DEPARTMENT--	<u>180</u>	<u>260</u>	<u>160</u>	<u>160</u>	<u>160</u>	<u>80</u>	<u>160</u>	<u>160</u>	
OTHER PROTECTION	<u>244,981</u>	<u>259,373</u>	<u>264,863</u>	<u>337,864</u>	<u>339,796</u>	<u>242,816</u>	<u>365,001</u>	<u>365,001</u>	
SANITATION & WASTE REMOVAL									
***WASTE MANAGEMENT***									
042030-1001	78,835	98,737	124,576	126,368	139,742	104,856	139,742	139,742	
042030-1002	11,993	12,473	13,889	12,000	12,000	5,930	12,000	12,000	
042030-1003	190,032	199,578	266,001	265,000	281,526	219,261	330,814	330,814	
042030-1005	75,889	64,370	81,688	93,404	93,404	65,905	98,826	98,826	
042030-2001	11,819	12,843	16,521	17,960	21,115	13,286	18,235	18,235	
042030-2002	12,421	6,814	6,662	7,866	8,751	4,336	24,649	24,649	
042030-2005	37,272	38,335	40,109	41,005	45,888	33,766	46,380	46,380	
042030-2006	2,003	2,088	2,764	2,811	2,914	2,275	3,067	3,067	
042030-2009	384	803	1,237	1,379	1,445	1,122	1,317	1,317	
042030-2011	8,774	10,609	6,161	10,609	10,609	9,233	10,609	10,609	

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET				
***WASTE MANAGEMENT***									
042030-2013	VRS Retirement Hybrid Plan	5,573	11,556	16,696	18,603	18,603	15,138	4,448	4,448
042030-3002	Professional Services		26,642						
042030-3003	Convenience Centers (Fuel)	24,961	56,902	46,029	56,000	56,000	21,770	56,000	56,000
042030-3004	Repairs and Maintenance	60,448	46,226	45,527	37,000	37,000	36,627	55,000	55,000
042030-3005	Maintenance Service Contract		4,900						
042030-3010	Tipping Fee (Transfer Statio	363,886	319,818	336,123	393,000	393,000	262,182	393,000	393,000
042030-3011	Tipping Fees- Region 2000 Sv		26,906						
042030-3012	Recycling Services	14,995	15,153	17,167	20,000	20,000	9,183	20,000	20,000
042030-3015	Transportation Fees	150,582	165,701	231,164	250,000	250,000	177,071	250,000	250,000
042030-3021	Waste Water	5,059	815	1,210	3,000	3,000	1,130	3,000	3,000
042030-3022	DEQ License Fee	7,619	6,468	6,737	7,700	7,700	7,294	7,700	7,700
042030-3025	Tire Removal	8,239	1,633	231	3,000	3,000	126	3,000	3,000
042030-5100	Electrical Services	8,378	9,402	9,638	7,500	7,500	7,649	10,000	10,000
042030-5103	Water and Sewer	546	462	504	504	504	422	504	504
042030-5203	Telecommunications	2,152	2,568	2,218	2,600	2,600	1,859	3,300	3,300
042030-5401	Office Supplies	1,856	1,163	3,432	2,500	2,500	2,089	2,500	2,500
042030-5407	Maintenance Supplies	4,558	1,113	604	4,000	4,000	1,484	4,000	4,000
042030-5408	Vehicle Supplies (MAC trucks	20,596	21,124	14,469	18,000	18,000	26,214	35,000	35,000
042030-5409	Recycle Coordinator	976	60	885	1,000	1,000	222	1,000	1,000
042030-5410	Uniforms	2,017	2,857	1,631	3,000	3,000	1,484	3,000	3,000
042030-5501	Travel (Mileage)	641	644	664	700	700	189	700	700
042030-5504	Education	1,050	375	2,133	1,500	1,500	655	1,500	1,500
042030-7001	Machinery & Equipment			6,095					
042030-7004	Transfer Station Scale House								
042030-7007	Convenience Center Equipment	241		293			367	1,000	1,000
042030-8002	Lease/Rent (Faber water)	1,466	1,341		2,200	2,200		1,341	1,341
	--TOTAL DEPARTMENT--	<u>1,115,261</u>	<u>1,170,479</u>	<u>1,303,058</u>	<u>1,410,209</u>	<u>1,449,201</u>	<u>1,033,125</u>	<u>1,541,632</u>	<u>1,541,632</u>
	SANITATION & WASTE REMOVAL	<u>1,115,261</u>	<u>1,170,479</u>	<u>1,303,058</u>	<u>1,410,209</u>	<u>1,449,201</u>	<u>1,033,125</u>	<u>1,541,632</u>	<u>1,541,632</u>
043000	GENERAL MAINTENANCE								
043020	***BUILDINGS AND GROUNDS***								
043020-1001	Salaries & Wages	231,252	243,151	275,712	292,541	324,965	236,501	316,753	316,753
043020-1002	Overtime	2,377	3,850	953	5,000	5,000	951	3,000	3,000
043020-1003	Part-time Wages						21		
043020-1005	New FT Maintenance Position								
043020-2001	FICA	17,569	18,594	20,607	22,379	24,860	17,877	24,461	24,461
043020-2002	Retirement-VRS	24,658	25,891	25,899	29,976	29,976	14,881	34,114	34,114
043020-2005	Hospital/Medical Plans	41,923	43,298	48,557	53,056	53,056	36,283	55,656	55,656
043020-2006	Group Insurance	3,099	3,254	3,722	3,920	3,920	2,742	4,244	4,244
043020-2009	Hybrid Disability VLDP	220	231	441	567	567	636	1,760	1,760
043020-2011	Worker's Compensation	2,831	3,521	3,313	2,831	2,831	4,896	2,831	2,831
043020-2013	VRS Retirement Hybrid Plan	3,185	3,263	5,957	7,056	7,056	8,586	5,947	5,947
043020-3005	Contracted Services	25,413	26,407	32,567	35,000	35,000	18,234	35,000	35,000
043020-3006	Maintenance Agreements (New	13,598	24,222	23,726	24,000	24,000	30,040	46,000	46,000
043020-5100	Electrical Service	137,115	142,559	176,574	145,000	145,000	139,678	174,000	174,000

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***BUILDINGS AND GROUNDS***									
043020-5102	Heating Fuel	583							
043020-5103	Water and Sewer	15,271	13,751	12,610	15,000	15,000	9,359	15,000	15,000
043020-5203	Telecommunications	3,202	2,366	2,309	3,000	3,000	1,209	3,000	3,000
043020-5308	Insurance (Property/liabilit	28,499	27,635	30,246	32,000	32,000	31,075	32,000	32,000
043020-5403	Agricultural Supplies& Servi	17,974	19,800	22,031	25,000	25,000	16,311	25,000	25,000
043020-5405	Janitorial Supplies	11,890	8,808	14,299	13,500	13,500	10,169	13,500	13,500
043020-5407	Maintenance Supplies	39,607	36,345	46,440	41,000	41,000	17,326	41,000	41,000
043020-5410	Uniforms	1,992	2,149	2,433	2,100	2,100	1,304	2,600	2,600
043020-5423	Pest Control	1,290	1,585	4,850	6,400	6,400	2,575	5,400	5,400
043020-5501	Travel (Mileage)				200	200			
043020-5506	Education/Training				500	500			
043020-7001	Machinery & Equipment	2,369		12,626	2,000	2,000	2,100	3,500	3,500
043020-8002	Rent/Lease	92,896	95,662	93,217	96,500	96,500	80,527	109,073	109,073
043020-8003	NMS Maintenance								
043020-8004	RVCC Maintenance								
043020-8005	Wayside Maintenance	794	1,356						
043020-8006	Snow Removal	3,201	2,056	17	1,500	1,500	1,500	1,500	1,500
043020-8007	UST Removal (NCHS)								
043020-8101	Repair/Replacement Insurance								
	--TOTAL DEPARTMENT--	<u>722,808</u>	<u>749,754</u>	<u>859,106</u>	<u>860,026</u>	<u>894,931</u>	<u>683,281</u>	<u>955,339</u>	<u>955,339</u>
***MOTOR POOL***									
043040-5305	Motor Vehicle Insurance	30,348	32,743	35,004	35,000	35,000	39,953	42,000	42,000
043040-5408	Vehicle Repairs & Supplies	54,617	59,391	60,371	50,000	50,000	55,823	60,000	60,000
043040-5409	New Vehicle Equipment (Sheri	11,002							
043040-5415	Gas, Oil, and Grease	79,846	124,199	144,004	115,000	115,000	121,143	145,000	145,000
043040-7005	Motor Vehicles	99,912							
	--TOTAL DEPARTMENT--	<u>275,725</u>	<u>216,333</u>	<u>239,379</u>	<u>200,000</u>	<u>200,000</u>	<u>216,919</u>	<u>247,000</u>	<u>247,000</u>
	GENERAL MAINTENANCE	<u>998,533</u>	<u>966,087</u>	<u>1,098,485</u>	<u>1,060,026</u>	<u>1,094,931</u>	<u>900,200</u>	<u>1,202,339</u>	<u>1,202,339</u>
051000	HEALTH								
051010	***LOCAL HEALTH DEPARTMENT**								
051010-5601	Nelson Co. Health Dept.	291,644	307,265	313,591	357,526	357,526	340,607	357,637	357,637
051010-7002	Furniture & Fixtures								
	--TOTAL DEPARTMENT--	<u>291,644</u>	<u>307,265</u>	<u>313,591</u>	<u>357,526</u>	<u>357,526</u>	<u>340,607</u>	<u>357,637</u>	<u>357,637</u>
	HEALTH	<u>291,644</u>	<u>307,265</u>	<u>313,591</u>	<u>357,526</u>	<u>357,526</u>	<u>340,607</u>	<u>357,637</u>	<u>357,637</u>
052000	MENTAL HEALTH/COMM.SERVICES								
052010	***MENTAL HEALTH***								
052010-5602	Region Ten Comm. Services Bo	100,586	100,586	150,000	150,000	150,000	112,500	150,000	150,000
	--TOTAL DEPARTMENT--	<u>100,586</u>	<u>100,586</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>112,500</u>	<u>150,000</u>	<u>150,000</u>
	MENTAL HEALTH/COMM.SERVICES	<u>100,586</u>	<u>100,586</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>112,500</u>	<u>150,000</u>	<u>150,000</u>

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
053000	WELFARE/SOCIAL SERVICES								
053030	***AT RISK BOARD***								
053030-1001	CSA Coordinator Salary								
053030-2001	FICA								
053030-2002	648	743-							
	648	743-							
053600	***CSA/AT RISK YOUTH & FAMIL								
053600-1003	10,521	10,805	11,422	11,000	11,000	9,062	15,000	15,000	
053600-1011	1,050	1,275	1,275	1,800	1,800	600	1,800	1,800	
053600-2001	885	924	971	979	979	739	1,286	1,286	
053600-2011	114	703	496	704	704	503	704	704	
053600-3164	1,659,531	1,624,552	2,773,757	2,000,000	2,000,000	1,556,360	2,000,000	2,000,000	
053600-3174	2,670	9,317		12,721	12,721	1,375	12,721	12,721	
053600-5201	Postage								
053600-5203	Phone								
053600-5401	250	250	733	1,000	1,000	250	1,000	1,000	
053600-5504	Travel (Convention & Meeting								
	1,675,021	1,647,826	2,788,654	2,028,756	2,028,756	1,568,889	2,032,511	2,032,511	
	1,675,669	1,647,083	2,788,654	2,028,756	2,028,756	1,568,889	2,032,511	2,032,511	
064010	***COMMUNITY COLLEGE***								
064010-5649	1,760	2,393	2,108	2,513	2,513		2,117	2,117	
	1,760	2,393	2,108	2,513	2,513		2,117	2,117	
	1,760	2,393	2,108	2,513	2,513		2,117	2,117	
071000	PARKS & RECREATION								
071020	***RECREATION***								
071020-1001	102,727	105,859	108,767	116,163	123,446	89,018	121,482	121,482	
071020-1002		2,290	782	1,500	1,500	1,262	1,500	1,500	
071020-1003	2,661	4,368	3,090	8,090	8,090	4,183	6,000	6,000	
071020-1004	6,080	10,152	13,778	17,066	17,066	12,175	17,919	17,919	
071020-1005	New PT Parks & Recreation Ai								
071020-1008	Unemployment Benefits								
071020-2001	8,484	9,287	9,541	10,500	11,057	8,353	13,191	13,191	
071020-2002	12,368	11,842	12,463	12,689	13,524	9,791	13,084	13,084	
071020-2005	16,178	16,031	16,866	16,728	18,384	12,256	18,468	18,468	
071020-2006	1,377	1,318	1,456	1,482	1,580	1,144	1,628	1,628	
071020-2009	Hybrid Disability VLDP								
071020-2011	1,283	1,893	1,685	1,893	1,893	2,430	1,893	1,893	
071020-2013	VRS Retirement Hybrid Plan								
071020-3001	19	96	159	250	250	167	250	250	
071020-3005	498	249		700	700		700	700	





FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***PLANNING***									
081010-3002									
081010-3003									
081010-3005	4,146	6,853	4,987	5,000	5,000	3,575	5,000	5,000	
081010-3006	1,389	644	953	1,500	1,500		1,000	1,000	
081010-3007	3,846	4,054	4,595	5,000	5,000	3,107	4,500	4,500	
081010-5201	309	1,264	697	2,000	2,000	477	1,600	1,600	
081010-5203	17	12	38	50	50	52	50	50	
081010-5401	1,434	1,484	970	1,500	1,500	1,283	1,500	1,500	
081010-5411		315		500	500	120	500	500	
081010-5501	1,204	996	1,583	1,200	1,200	836	1,500	1,500	
081010-5503	851	2,091	2,109	2,000	2,000	1,284	2,200	2,200	
081010-5504		825	337	800	800		800	800	
081010-5505	1,109	2,220	1,795	2,250	2,250	1,435	2,200	2,200	
081010-5650									
081010-5801	613	668	500	750	750	642	750	750	
081010-7002									
081010-7007									
081010-7050				5,000	5,000		5,000	5,000	
--TOTAL DEPARTMENT--	<u>165,764</u>	<u>190,299</u>	<u>195,692</u>	<u>207,433</u>	<u>236,619</u>	<u>166,860</u>	<u>235,994</u>	<u>235,994</u>	
***TOURISM/ECONOMIC DEVELOPM									
081020-1001	125,836	132,128	138,796	138,735	148,135	110,796	149,355	149,355	
081020-1003	23,105	51,981	69,350	73,000	81,000	62,036	83,694	83,694	
081020-1004							82,417	82,417	
081020-2001	11,398	14,091	15,916	16,548	17,879	13,228	17,828	17,828	
081020-2002	15,151	15,908	15,913	15,908	16,986	12,708	16,086	16,086	
081020-2005	16,178	16,728	16,880	16,728	18,552	13,914	18,552	18,552	
081020-2006	1,686	1,770	1,859	1,859	1,985	1,485	2,001	2,001	
081020-2009									
081020-2011	1,883	2,601	2,191	2,173	2,173	2,930	2,173	2,173	
081020-3002	1,200	800	2,044	1,200	1,200	166			
081020-3004									
081020-3005	816	954	1,554	1,500	1,500	1,714	2,700	2,700	
081020-3006	25,291	47,550	39,399	32,000	32,000	18,691	42,000	42,000	
081020-3007	48,482	43,104	54,683	45,000	45,000	23,611	63,000	63,000	
081020-3010									
081020-3012									
081020-5201	2,332	3,360	3,252	4,500	4,500	118	4,500	4,500	
081020-5203	5,308	7,406	8,591	8,000	8,000	8,631	15,000	15,000	
081020-5401	3,966	2,099	2,713	3,000	3,000	1,336	5,500	5,500	
081020-5402		239		2,000	2,000				
081020-5403	40	24	5	50	50	5			
081020-5411	394	731	878	369	369	567	1,200	1,200	
081020-5419	300		267	300	300	163	1,000	1,000	
081020-5420									
081020-5501	437			100	100		100	100	
081020-5504	91	3,173	2,158	3,500	3,500	3,425	3,500	3,500	
081020-5801	3,656	2,474	2,203	1,500	1,500	2,374	2,000	2,000	

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***TOURISM/ECONOMIC DEVELOPM									
081020-7002	Furniture & Fixtures	380		400	400		400	400	
081020-7007	Computer Equipment	168	233	300	300		500	500	
081020-7050	USDA Cider Apple Grant								
081020-7051	USDA Cider Apple Cost Share								
081020-7055	USDA Hops Yard Cost Share Pr								
081020-7056	GO VA Wine Industry Grnt 23-				30,000				
081020-7057	VTC Mkt Lev#0323-0110 Eat.Dr				20,000	12,000			
081020-7058	VTC DMO Drive Outdoor #23-10		19,996						
081020-7059	VTC DMO Marketing #0323-0013				20,000	20,000			
081020-7060	Virginia Tourism Marketing G	11,465							
081020-7061	VTC Recovery Marketing Grant	9,310							
081020-7062	VTC Drive Tourism 2.0 Grant		10,000						
081020-7063	VTC ARPA Tourism Recovery Gr	60,500	141,500	120,000	120,000	19,000			
081020-7064	VTC DMO Marketing Grant -#03	2,857	20,142						
081020-7065	DHCD VA Main Street Grant (C	10,500							
081020-7066	DHCD Community Business Laun		56,250						
081020-7067	VTC DMO Stars & Spurs #0324-								
	--TOTAL DEPARTMENT--	308,873	420,978	626,773	488,670	328,898	513,506	513,506	
*** ECONOMIC DEVELOPMENT ***									
081050	AFID Infrastructure Grant (E		12,500		22,500	2,743	12,500	12,500	
081050-3011	AFID Infrastruature Grant - O		25,000		50,000	25,000			
081050-3160	Nellysford Master Plan								
081050-5895	Shipman Historic District DH				15,000	7,500	7,500	7,500	
	--TOTAL DEPARTMENT--		37,500		87,500	35,243	20,000	20,000	
	PLANNING & COMMUNITY DEVELO	474,637	611,277	859,965	696,103	531,001	769,500	769,500	
ENVIRONMENTAL MANAGEMENT									
082030	***SOIL & WATER CONSERV. BOA								
082030-5604	T. Jefferson Soil & Water	33,075	33,075	34,067	34,067	34,067	25,550	35,089	35,089
	--TOTAL DEPARTMENT--	33,075	33,075	34,067	34,067	34,067	25,550	35,089	35,089
***LITTER CONTROL***									
082050	Anti-Litter Activities					13,032			
	--TOTAL DEPARTMENT--					13,032			
	ENVIRONMENTAL MANAGEMENT	33,075	33,075	34,067	34,067	47,099	25,550	35,089	35,089
VA COOPERATIVE EXTENSION									
083010	***VA COOPERATIVE EXTENSION								
083010-1001	Salaries & Wages	7,801	15,329	38,015	40,377	40,377	20,422	40,377	40,377
083010-2002	Retirement-VRS	2,740	5,411	12,332	14,939	14,939	6,664	14,939	14,939
083010-5203	Telecommunications	1,032	1,062	1,059	1,100	1,100	737	1,100	1,100



FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***NON-DEPARTMENTAL***									
091030-5652	Wintergreen Performing Arts	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
091030-5655	Retiree Supplement	16,334	16,508	17,184	18,384	18,384	13,455	20,022	20,022
091030-5656	Habitat for Humanity- Piedmo			2,500	2,500	2,500	1,250	2,500	2,500
091030-5657	Community Center Tax Refunds	16,538	18,017	22,832	18,064	18,064		19,497	19,497
091030-5659	VA BlueRidge Railway Trail F			10,000					
091030-5665	Blue Ridge Tunnel (TEA-21)	583,405	81,050						
091030-5669	Nelson Heritage Center				200,000	200,000			
091030-5670	Vietnam War & Conflicts Foun			250,000					
091030-5671	BRMC-Latino Outreach								
091030-5680	Schuyler Comm.Ctr-Furnace Co								
091030-5685	TJ Planning District Commiss	17,435	22,960	20,412	20,622	20,027	20,912	20,912	
091030-5686	TJPD-VDOT Safe Streets Gran					21,389			
091030-5690	Crozet Tunnel Foundation								
091030-5695	Rt 250 Afton Overlook Improv	5,446	2,345	3,320	1,500	1,500	1,500	1,500	
091030-5700	Humane Society of Nelson Cou	7,500							
091030-5705	Jefferson Area CHIP								
091030-5710	TJ Area Crisis Intervention								
	--TOTAL DEPARTMENT--	<u>3,915,723</u>	<u>1,077,486</u>	<u>1,523,028</u>	<u>4,691,407</u>	<u>1,838,498</u>	<u>1,064,433</u>	<u>1,756,112</u>	<u>1,756,112</u>
***CAPITAL OUTLAY***									
091050-1001	Convenience Centers								
091050-1002	UPS Battery Replacement (IT)		10,277						
091050-1003	Sheriff Dept Power DMS Softw			16,000	16,031	16,031			
091050-1004	911 NICE Call Recorder Upgra		34,578						
091050-1005	ECC UPS Replacement (E911)				59,359	59,359	59,359		
091050-1006	Tower UPS Replacements				107,000	107,000			
091050-1007	Replace Trimble GPS Units				27,850	27,850	9,247		
091050-2001	Building Inspections Softwar								
091050-2002	Firewall Upgrade (IT)		4,500						
091050-7001	Lg Format Printer/Scanner (B				10,000	10,000	10,106		
091050-7005	McGinnis Bldg. Structural Re		9,380						
091050-7006	McGinnis Bldg. HVAC Replacem	13,950							
091050-7007	Architectural Partners CH Te		2,790						
091050-7008	Courthouse Tree Removal Serv					17,110	17,110		
091050-7010	Elementary Schools Study								
091050-7011	Lovingston Revitalization Pl	24,311							
091050-7014	Polling Precincts ADA Upgrad					20,531	20,532		
091050-7015	Transfer Station Scales Repl								
091050-7016	Registrar Office Renovation-			5,975					
091050-7017	Transfer Station Tipping Flo						260,000	260,000	
091050-7018	Voting Machine Replacement (						151,200	151,200	
091050-7019	Electronic Pollbook Replacem			42,125					
091050-7020	FY22 Compensation Study		6,345	15,862		9,518	6,345		
091050-7021	Courthouse Complex Repairs/P			24,410					
091050-7022	Courthouse Camera Replacemen	2,767	1,407						
091050-7023	Comprehensive Plan Update		15,623	100,074	93,507	93,507	44,649		
091050-7025	Website Development & Upgrad			16,400		3,000	3,000		
091050-7026	IT Email Archive System	7,572							

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***CAPITAL OUTLAY***									
091050-7027			5,415	17,600	17,600		21,000	21,000	
091050-7028			22,480						
091050-7029		44,858							
091050-7030			8,000						
091050-7031									
091050-7032		3,497							
091050-7033							98,850	98,850	
091050-7035							6,000	6,000	
091050-7050							10,000	10,000	
091050-7060									
091050-7072		3,367							
091050-7073		2,680		71,600	71,600		71,600	71,600	
091050-7074			16,200			19,800			
091050-7076									
091050-7077									
091050-7078		195,364	241,778	191,214	253,068	198,068	421,776	421,776	
091050-7080									
091050-7081			138,834						
091050-7082									
091050-7084									
091050-7085	441,251	191,008	215,335	403,293	426,315	426,316	391,511	391,511	
091050-7089		28,526	30,766						
091050-7090		63,050							
091050-7091		22,110							
091050-7092		191,256		1,400,000	1,400,000	1,234,711			
091050-7093							196,000	196,000	
091050-7095									
091050-7096		70,886	2,489,557						
091050-7097	99,129	3,536	1,673						
091050-7100									
091050-7102						140			
091050-7105			251,510						
091050-7106	16,861								
091050-7107	14,377								
091050-7108	238,700								
091050-7109			41,905						
091050-7110				10,000	10,000	1,500			
091050-7111				47,100	47,100				
091050-7112				150,000	150,000	154,359			
091050-7115	7,369								
091050-7120									
091050-7125									
091050-7130									
091050-7135							7,800	7,800	
091050-7140			30,000	36,900	36,900	36,900	36,900	36,900	
091050-7141			1,723						
091050-7145	3,000								
091050-7150							12,000	12,000	

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***CAPITAL OUTLAY***									
091050-7155									
091050-7156							30,000	30,000	
091050-7157	2,714								
091050-7158			15,315						
091050-7160	4,658								
091050-7164							18,000	18,000	
091050-7165									
091050-7166			120,045		401,982	322,686	292,900	292,900	
091050-7170	42,686								
091050-7173									
091050-7174									
091050-7175									
091050-7180	3,671	74,893							
091050-7185			103,954			5,377			
091050-9999									
--TOTAL DEPARTMENT--	923,016	979,931	3,955,336	2,641,454	3,178,471	2,570,205	2,025,537	2,025,537	
NON-DEPARTMENTAL									
	4,838,739	2,057,417	5,478,364	7,332,861	5,016,969	3,634,638	3,781,649	3,781,649	
092000	REVENUE REFUNDS SUSPENSE ACC								
092010	***GENERAL FUND REFUNDS***								
092010-9201	79,070	11,997	27,558	45,000	45,000	8,816	25,000	25,000	
092010-9204	7,258	5,882	5,106	5,000	5,000	3,780	5,000	5,000	
092010-9210									
092010-9215	897	597	2,726	2,000	2,000	1,799	2,000	2,000	
--TOTAL DEPARTMENT--	87,225	18,476	35,390	52,000	52,000	14,395	32,000	32,000	
	87,225	18,476	35,390	52,000	52,000	14,395	32,000	32,000	
093100	***TRANSFERS***								
093100-0121	Transfers to Emerg.Serv. Loa								
093100-9101	85,000		85,000	85,000	85,000	85,000	100,000	100,000	
093100-9110	Transfer to Capital Fund								
093100-9114	Transfer to Broadband Fund								
093100-9201	1,632,740	2,143,322	1,590,126	2,111,079	2,111,079	2,111,079	2,111,235	2,111,235	
093100-9202	164,935	164,935	164,935	164,935	164,935	164,935	164,935	164,935	
093100-9203	15,929,887	15,636,687	15,493,034	18,379,837	21,146,675	21,146,676	18,989,837	18,989,837	
093100-9204	3,176,552	3,143,087	6,341,318	3,325,284	3,325,284	3,325,284	3,325,284	3,325,284	
093100-9205	Transfer to School(Buses)								
093100-9206	441,546	745,587							
093100-9207	39,788	183,654	76,442				350,000	350,000	
093100-9208	Transfer to Piney River 3 Pr								
093100-9209	Transfer to Courthouse Proje								
093100-9210	Transfer To Street Light Fun								

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***TRANSFERS***									
093100-9215									
093100-9503									
--TOTAL DEPARTMENT--	21,470,448	22,017,272	23,750,855	24,066,135	26,832,973	26,832,974	25,041,291	25,041,291	
***TRANSFERS***									
094000	21,470,448	22,017,272	23,750,855	24,066,135	26,832,973	26,832,974	25,041,291	25,041,291	
CAPITAL PROJECTS									
***LIBRARY EXPANSION***									
094100									
094100-3002									
094100-3003									
094100-3140									
094100-3141									
094100-3142									
094100-3143									
094100-3144									
094100-3160	115,418								
094100-3161									
094100-7002									
--TOTAL DEPARTMENT--	115,418								
***COUNTY OFFICE BUILDING***									
094200									
094200-3002									
094200-3003									
094200-3140			96,033	249,570	249,570	32,670			
094200-3160									
094200-7002									
--TOTAL DEPARTMENT--			96,033	249,570	249,570	32,670			
CAPITAL PROJECTS									
095100									
***LARKIN PROPERTY BAN***									
095100-3002			85,261						
--TOTAL DEPARTMENT--			85,261						
***LARKIN PROPERTY BAN***									
099900									
***CONTINGENCY FUND***									
999000									
999000-9901	120,152		24,023	509,702	509,702		612,438	612,438	
999000-9905		1,443,276		399,920	148,798	16,062	662,994	662,994	
999000-9910	9,803								
999000-9911	500,265								
--TOTAL DEPARTMENT--	630,220	1,443,276	24,023	909,622	658,500	16,062	1,275,432	1,275,432	
***CONTINGENCY***									
	630,220	1,443,276	24,023	909,622	658,500	16,062	1,275,432	1,275,432	

-TOTAL FOR FUND	<u>40,753,791</u>	<u>39,921,817</u>	<u>46,467,445</u>	<u>50,222,334</u>	<u>51,913,622</u>	<u>44,171,275</u>	<u>49,530,187</u>	<u>49,530,187</u>	_____
- FINAL TOTAL	<u>40,753,791</u>	<u>39,921,817</u>	<u>46,467,445</u>	<u>50,222,334</u>	<u>51,913,622</u>	<u>44,171,275</u>	<u>49,530,187</u>	<u>49,530,187</u>	_____



FUND #-100	GENERAL FUND REVENUES	FY/2021 REVENUE	FY/2022 REVENUE	FY/2023 REVENUE	ADOPTED FY/2024 BUDGET	AMENDED FY/2024 BUDGET	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
000999	GENERAL FUND REVENUES									
001000	REVENUE FROM LOCAL SOURCES									
001100	GENERAL PROPERTY TAXES									
001101	***REAL ESTATE TAXES***									
001101-0030	Land Redemptions									
001101-0031	Land Redemptions-Interest									
001101-0040	Rollback Taxes									
001101-1000	2000 Real Estate Taxes FH									
001101-1001	2001 Real Estate Taxes FH	66-								
001101-1002	2002 Real Estate Taxes FH									
001101-1003	2003 Real Estate Taxes FH									
001101-1004	2004 Real Estate Taxes FH	40-								
001101-1005	2005 Real Estate Taxes FH		74-							
001101-1006	2006 Real Estate Taxes FH			38-			36-			
001101-1007	2007 Real Estate Taxes FH									
001101-1008	2008 Real Estate Taxes FH									
001101-1009	2009 Real Estate Taxes FH	245-								
001101-1010	2010 Real Estate Taxes FH	330-								
001101-1011	2011 Real Estate Taxes FH	330-		55-						
001101-1012	2012 Real Estate Taxes FH	534-	215-	197-			19-			
001101-1013	2013 Real Estate Taxes FH	1,036-	162-	161-			12-			
001101-1014	2014 Real Estate Taxes FH	2,093-	1,927-	863-			104-			
001101-1015	2015 Real Estate Taxes FH	2,343-	2,138-	3,321-			1,086-			
001101-1016	2016 Real Estate Taxes FH	6,546-	2,311-	2,612-			2,323-			
001101-1017	2017 Real Estate Taxes FH	18,008-	9,322-	4,667-			2,988-			
001101-1018	2018 Real Estate Taxes FH	52,535-	18,985-	8,602-			3,981-			
001101-1019	2019 Real Estate Taxes FH	103,279-	41,932-	13,694-			7,781-			
001101-1020	2020 Real Estate Taxes FH	546,969-	82,411-	36,739-			14,396-			
001101-1021	2021 Real Estate Taxes FH	8,308,432-	509,535-	61,308-			21,823-			
001101-1022	2022 Real Estate Taxes FH		9,425,218-	486,843-			57,811-			
001101-1023	2023 Real Estate Taxes FH			9,623,182-			382,460-			
001101-1024	2024 Real Estate Taxes FH				10,359,051-	10,359,051-				
001101-1025	2025 Real Estate Taxes FH							10,548,450-	10,548,450-	
001101-2000	2000 Real Estate Taxes SH									
001101-2001	2001 Real Estate Taxes SH									
001101-2002	2002 Real Estate Taxes SH									
001101-2003	2003 Real Estate Taxes SH									
001101-2004	2004 Real Estate Taxes SH	55-	19-							
001101-2005	2005 Real Estate Taxes SH		10-	64-						
001101-2006	2006 Real Estate Taxes SH						39-			
001101-2007	2007 Real Estate Taxes SH									
001101-2008	2008 Real Estate Taxes SH									
001101-2009	2009 Real Estate Taxes SH	278-								
001101-2010	2010 Real Estate Taxes SH	330-								
001101-2011	2011 Real Estate Taxes SH	353-	109-	55-						
001101-2012	2012 Real Estate Taxes SH	627-	358-	272-			8-			
001101-2013	2013 Real Estate Taxes SH	2,152-	1,281-	242-						
001101-2014	2014 Real Estate Taxes SH	3,020-	2,349-	794-			797-			
001101-2015	2015 Real Estate Taxes SHH	4,411-	1,119-	2,703-			2,703-			

FUND #-100 GENERAL FUND REVENUES

	FY/2021	FY/2022	FY/2023	ADOPTED FY/2024	AMENDED FY/2024	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	REVENUE	REVENUE	REVENUE	BUDGET	BUDGET				
***REAL ESTATE TAXES***									
001101-2016	2016 Real Estate Taxes SH	15,620-	4,743-	6,936-		2,004-			
001101-2017	2017 Real Estate Taxes SH	35,492-	16,203-	11,678-		4,647-			
001101-2018	2018 Real Estate Taxes SH	71,597-	24,909-	18,857-		5,837-			
001101-2019	2019 Real Estate Taxes SH	143,597-	53,617-	24,486-		10,744-			
001101-2020	2020 Real Estate Taxes SH	8,506,426-	115,472-	48,121-		18,273-			
001101-2021	2021 Real Estate Taxes SH	274,522-	8,517,173-	106,172-		29,331-			
001101-2022	2022 Real Estate Taxes SH		332,482-	9,618,693-		110,928-			
001101-2023	2023 Real Estate Taxes SH			398,506-	10,245,627-	10,245,627-			
001101-2024	2024 Real Estate Taxes SH					9,569,707-	10,341,618-	10,341,618-	
	--TOTAL DEPARTMENT--	18,101,266-	19,164,074-	20,479,861-	20,604,678-	20,604,678-	10,249,838-	20,890,068-	
***PUBLIC SERVICE TAX***									
001102-0041	Public Service-2020	1,022,309-	8,482-						
001102-0042	Public Service 2021		1,088,983-						
001102-0043	Public Service 2022			1,107,299-					
001102-0044	Public Service 2023				1,303,291-	1,303,291-	944,734-		
001102-0045	Public Service 2024						1,008,000-	1,008,000-	
	--TOTAL DEPARTMENT--	1,022,309-	1,097,465-	1,107,299-	1,303,291-	1,303,291-	944,734-	1,008,000-	
***PERSONAL PROPERTY TAXES**									
001103-0001	C/W Reimbursement Received	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	
001103-1016	Personal Property FH 2009								
001103-1017	Personal Property FH 2010		3-						
001103-1018	Personal Property FH 2011		3-						
001103-1019	Personal Property FH 2012		3-	45-					
001103-1020	Personal Property FH 2013		3-						
001103-1021	Personal Property FH 2014								
001103-1022	Personal Property FH 2015	456-							
001103-1023	Personal Property FH 2016	482-	138-						
001103-1024	Personal Property FH 2017	1,411-	372-	336-					
001103-1025	Personal Property FH 2018	4,465-	2,783-	956-		77-			
001103-1027	Personal Property FH 2019	39,165-	7,635-	2,268-		991-			
001103-1028	Personal Property FH 2020								
001103-1029	Personal Property FH 2021	1,743,361-	405,270-	39,586-		7,502-			
001103-1030	Personal Property FH 2022		1,841,865-	419,388-		38,405-			
001103-1031	Personal Property FH 2023			1,683,462-		298,803-			
001103-1032	Personal Property FH 2024				1,982,275-	1,982,275-			
001103-1033	Personal Property FH 2025						1,936,844-	1,936,844-	
001103-1039	Mobile Home Tax FH - 2007								
001103-1047	Mobile Home Tax FH - 2015	94-							
001103-1048	Mobile Home Tax FH - 2016	147-							
001103-1049	Mobile Home Tax FH - 2017	109-	55-						
001103-1050	Mobile Home Tax FH - 2018	196-	45-	51-		206-			
001103-1051	Mobile Home Tax FH - 2019	382-	89-	129-		225-			
001103-1052	Mobile Home Tax FH - 2020	3,918-	292-	175-		245-			
001103-1053	Mobile Home Tax FH - 2021	12,077-	3,110-	354-		316-			
001103-1054	Mobile Home Tax FH - 2022		11,552-	2,759-		514-			
001103-1055	Mobile Home Tax FH - 2023			12,545-		2,523-			

FUND #-100 GENERAL FUND REVENUES

	FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***PERSONAL PROPERTY TAXES**									
001103-1056									
001103-2017		3-							
001103-2018		3-	24-						
001103-2019		3-	45-						
001103-2020		3-							
001103-2021									
001103-2022	276-								
001103-2023	1,259-	67-							
001103-2024	2,939-	1,481-	101-						
001103-2025	12,017-	5,062-	1,870-			386-			
001103-2027	96,131-	11,379-	4,618-			1,611-			
001103-2028	2,002,658-	95,177-	12,558-			3,561-			
001103-2029	64,704-	2,174,616-	119,355-			14,780-			
001103-2030		74,172-	2,255,363-	168,371-	168,371-	103,090-			
001103-2031			74,494-	2,226,994-	2,226,994-	1,935,875-	171,395-	171,395-	
001103-2032							2,197,499-	2,197,499-	
001103-2045	52-								
001103-2046									
001103-2047	33-								
001103-2048	143-								
001103-2049	93-	71-							
001103-2050	224-	82-	52-			206-			
001103-2051	792-	119-	121-			245-			
001103-2052	13,539-	641-	199-			264-			
001103-2053	992-	14,162-	667-			332-			
001103-2054		999-	13,574-			809-			
001103-2055			1,372-			13,618-			
001103-2056									
--TOTAL DEPARTMENT--	<u>5,710,145-</u>	<u>6,359,288-</u>	<u>6,354,497-</u>	<u>6,085,670-</u>	<u>6,085,670-</u>	<u>4,132,614-</u>	<u>6,013,768-</u>	<u>6,013,768-</u>	
***MACHINERY AND TOOLS TAX**									
001104									
001104-1040	125-								
001104-1041	125-								
001104-1042									
001104-1043	42,510-	5,129-							
001104-1044		28,400-	13,540-						
001104-1045			41,345-			159-			
001104-1046				30,189-	30,189-				
001104-1047							34,200-	34,200-	
001104-2039	238-								
001104-2040	125-								
001104-2041	750-								
001104-2042	39,368-								
001104-2043		47,946-							
001104-2044			41,632-			209-			
001104-2045				42,000-	42,000-	36,585-			
001104-2046							40,800-	40,800-	
--TOTAL DEPARTMENT--	<u>83,241-</u>	<u>81,475-</u>	<u>96,517-</u>	<u>72,189-</u>	<u>72,189-</u>	<u>36,953-</u>	<u>75,000-</u>	<u>75,000-</u>	

FUND #-100	GENERAL FUND REVENUES	FY/2021 REVENUE	FY/2022 REVENUE	FY/2023 REVENUE	ADOPTED FY/2024 BUDGET	AMENDED FY/2024 BUDGET	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
001106	***LATE TAX PENALTY***									
001106-0001	Late Tax Penalty	181,417-	229,063-	232,150-	255,613-	255,613-	170,268-	255,613-	255,613-	
	--TOTAL DEPARTMENT--	<u>181,417-</u>	<u>229,063-</u>	<u>232,150-</u>	<u>255,613-</u>	<u>255,613-</u>	<u>170,268-</u>	<u>255,613-</u>	<u>255,613-</u>	
001107	***LATE TAX INTEREST***									
001107-0001	Late Tax Interest	149,601-	153,586-	150,627-	162,800-	162,800-	120,373-	162,800-	162,800-	
	--TOTAL DEPARTMENT--	<u>149,601-</u>	<u>153,586-</u>	<u>150,627-</u>	<u>162,800-</u>	<u>162,800-</u>	<u>120,373-</u>	<u>162,800-</u>	<u>162,800-</u>	
001200	OTHER LOCAL TAXES									
001201	***LOCAL SALES AND USE TAXES									
001201-0001	Local Sales Tax	1,834,402-	2,044,022-	2,074,313-	2,189,276-	2,189,276-	1,617,754-	2,189,276-	2,189,276-	
001201-0005	Local Use Tax (Veh/Trailer R		1,328-	1,033-	800-	800-	3,175-	800-	800-	
	--TOTAL DEPARTMENT--	<u>1,834,402-</u>	<u>2,045,350-</u>	<u>2,075,346-</u>	<u>2,190,076-</u>	<u>2,190,076-</u>	<u>1,620,929-</u>	<u>2,190,076-</u>	<u>2,190,076-</u>	
001202	***UTILITY TAXES***									
001202-0025	Electric Consumer Utility Ta	495,739-	500,817-	492,785-	500,000-	500,000-	390,091-	537,266-	537,266-	
001202-0030	Telecommunications Consumer									
001202-0040	Telecommunications Wireless									
	--TOTAL DEPARTMENT--	<u>495,739-</u>	<u>500,817-</u>	<u>492,785-</u>	<u>500,000-</u>	<u>500,000-</u>	<u>390,091-</u>	<u>537,266-</u>	<u>537,266-</u>	
001203	***BUSINESS LICENSES***									
001203-0001	Business Licenses	42,011-	48,283-	53,140-	54,000-	54,000-	44,010-	48,510-	48,510-	
001203-0006	License Tax (Horse Race Wage									
	--TOTAL DEPARTMENT--	<u>42,011-</u>	<u>48,283-</u>	<u>53,140-</u>	<u>54,000-</u>	<u>54,000-</u>	<u>44,010-</u>	<u>48,510-</u>	<u>48,510-</u>	
001204	***UTILITY FRANCHISE TAX***									
001204-0001	Utility Franchise Tax									
001204-0025	Electric Consumption Tax	63,163-	62,630-	59,890-	65,000-	65,000-	47,335-	65,000-	65,000-	
001204-0030	Telecommunication Gross Rece	16,718-	15,574-	11,605-	15,000-	15,000-	9,353-	15,000-	15,000-	
	--TOTAL DEPARTMENT--	<u>79,881-</u>	<u>78,204-</u>	<u>71,495-</u>	<u>80,000-</u>	<u>80,000-</u>	<u>56,688-</u>	<u>80,000-</u>	<u>80,000-</u>	
001205	***MOTOR VEHICLE LICENSES***									
001205-0009	Motor Vechicle License Refun	899	1,163	891	1,200-	1,200-	930	1,200-	1,200-	
001205-0017	Vehicle License Fee 2008		20-							
001205-0024	Vehicle License Fee 2015	143-								
001205-0025	Vehicle License Fee 2016	695-	100-							
001205-0026	Vehicle License Fee 2017	894-	522-	212-						
001205-0027	Vehicle License Fee 2018	3,221-	1,831-	972-			229-			
001205-0028	Vehicle License Fee 2019	25,998-	4,596-	1,834-			698-			
001205-0029	Vehicle License Fee 2020	213,055-	24,129-	5,105-			1,878-			
001205-0030	Vehicle License Fee 2021	500,085-	206,701-	29,431-			4,833-			
001205-0031	Vehicle License Fee 2022		498,924-	203,096-			22,723-			
001205-0032	Vehicle License Fee 2023			506,807-	753,061-	753,061-	151,987-			
001205-0033	Vehicle License Fee 2024							738,890-	738,890-	
	--TOTAL DEPARTMENT--	<u>743,192-</u>	<u>735,660-</u>	<u>746,566-</u>	<u>754,261-</u>	<u>754,261-</u>	<u>181,418-</u>	<u>740,090-</u>	<u>740,090-</u>	
001206	***BANK FRANCHISE TAX***									
001206-0001	Bank Franchise Tax	109,728-	109,504-	110,913-	109,728-	109,728-		109,728-	109,728-	
	--TOTAL DEPARTMENT--	<u>109,728-</u>	<u>109,504-</u>	<u>110,913-</u>	<u>109,728-</u>	<u>109,728-</u>		<u>109,728-</u>	<u>109,728-</u>	



FUND #	GENERAL FUND REVENUES	FY/2021 REVENUE	FY/2022 REVENUE	FY/2023 REVENUE	ADOPTED FY/2024 BUDGET	AMENDED FY/2024 BUDGET	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	***INTEREST ON INVESTMENTS**									
001501-0001	Interest on Investments	96,153-	67,635-	795,659-	500,000-	500,000-	926,853-	1,345,860-	1,345,860-	
001501-0002	Increase(Decrease)in Market	48,064	120,199	41,792			80,017-			
	--TOTAL DEPARTMENT--	<u>48,089-</u>	<u>52,564</u>	<u>753,867-</u>	<u>500,000-</u>	<u>500,000-</u>	<u>1,006,870-</u>	<u>1,345,860-</u>	<u>1,345,860-</u>	
	***RENTAL/SALE OF PROPERTY**									
001502-0001	Rental of General Property									
001502-0002	Tower & Conduit Lease	2,548-	3,550-	4,150-	4,150-	4,150-	3,850-	4,150-	4,150-	
001502-0005	Sale of Sheriff Vehicles					30,864-	30,864-			
001502-0006	Sale of Materials & Supplies									
001502-0007	Sale of Salvage & Surplus									
001502-0008	Sale of General Property									
001502-0009	Real Estate Tax Sale Proceed	19,544-	42,331-	18,635-			7,648-			
001502-0033	Interest Revenue									
	--TOTAL DEPARTMENT--	<u>22,092-</u>	<u>45,881-</u>	<u>22,785-</u>	<u>4,150-</u>	<u>35,014-</u>	<u>42,362-</u>	<u>4,150-</u>	<u>4,150-</u>	
001600	CHARGES FOR SERVICES									
	***COURT COSTS***									
001601-0001	Fees of Court Officers									
001601-0002	Excess Fees of the Clerk									
001601-0003	Sheriff's Fees	17,892-	7,734-	12,938-	12,500-	12,500-	8,858-	12,500-	12,500-	
001601-0004	Law Library Fees	2,287-	2,196-	1,954-	2,500-	2,500-	1,604-	2,500-	2,500-	
001601-0006	Courthouse Maintenance Fees	4,140-	4,713-	5,092-	6,000-	6,000-	4,695-	6,000-	6,000-	
001601-0007	Document Reproduction Fees-C	3,265-	3,479-	3,569-	3,500-	3,500-	2,179-	3,500-	3,500-	
001601-0008	Excess Fees pd to State-Circ	2-	1-		30-	30-		30-	30-	
001601-0009	Court Appointed Attorney Fee	716-	579-	1,488-	1,000-	1,000-	735-	1,000-	1,000-	
001601-0010	Fingerprint/Report Fees	70-	115-	200-	250-	250-	110-	250-	250-	
001601-0011	Cost of Postage - Cir Court	212-	115-	157-	250-	250-	120-	250-	250-	
001601-0012	Liquidated Damages									
	--TOTAL DEPARTMENT--	<u>28,584-</u>	<u>18,932-</u>	<u>25,398-</u>	<u>26,030-</u>	<u>26,030-</u>	<u>18,301-</u>	<u>26,030-</u>	<u>26,030-</u>	
001602	***COMMONWEALTH ATTORNEY FEE									
001602-0001	Commonwealth Attorney's Fees	2,143-	2,152-	1,909-	2,200-	2,200-	1,472-	2,200-	2,200-	
	--TOTAL DEPARTMENT--	<u>2,143-</u>	<u>2,152-</u>	<u>1,909-</u>	<u>2,200-</u>	<u>2,200-</u>	<u>1,472-</u>	<u>2,200-</u>	<u>2,200-</u>	
001605	***WORK RELEASE FEES**									
001605-0001	Work Release Fees									
001608	***LANDFILL FEES***									
001608-0002	Landfill Tipping Fees	222,396-	204,103-	212,539-	216,000-	216,000-	179,026-	222,000-	222,000-	
	--TOTAL DEPARTMENT--	<u>222,396-</u>	<u>204,103-</u>	<u>212,539-</u>	<u>216,000-</u>	<u>216,000-</u>	<u>179,026-</u>	<u>222,000-</u>	<u>222,000-</u>	
001613	***RECREATION FEES***									
001613-0001	Recreation Fees	8,589-	37,422-	37,998-	42,000-	42,000-	35,718-	42,000-	42,000-	
001613-0002	Concession Fees									
001613-0003	Recreation Events Fees						1,637-			
	--TOTAL DEPARTMENT--	<u>8,589-</u>	<u>37,422-</u>	<u>37,998-</u>	<u>42,000-</u>	<u>42,000-</u>	<u>37,355-</u>	<u>42,000-</u>	<u>42,000-</u>	
001616	***SALE OF LITERATURE***									
001616-0001	Sale of Maps, Surveys, Etc.	137-		322-	150-	150-		150-	150-	



FUND #	GENERAL FUND REVENUES	FY/2021 REVENUE	FY/2022 REVENUE	FY/2023 REVENUE	ADOPTED FY/2024 BUDGET	AMENDED FY/2024 BUDGET	2024/02 ACTUAL	DEPT FY/2025 REQUEST	ADMIN FY/2025 RECOMMENDS	ADOPTED FY/2025 BUDGET
	***RECOVERED COSTS***									
001901-0011	T.J.Area Criminal Justice Bo									
001901-0012	Local Tourism Grant Match (E					37,500-	37,500-			
001901-0013	VJCCCA Parent Co-payments (C									
001901-0014	VJCCCA Reimbursement (non-cs									
001901-0015	DMV Stop Fees	35,364-	32,463-	34,233-	36,000-	36,000-	22,508-	36,000-	36,000-	
001901-0016	Reimbursement(DCSE)for foste	1,998-	292-	2,606-	1,600-	1,600-	6,930-	1,600-	1,600-	
001901-0026	EMS Revenue Recovery	595,727-	670,166-	784,113-	719,800-	719,800-	609,955-	781,000-	781,000-	
001901-0030	Forest Service Coop. Agreeeme	3,960-	4,200-	2,775-	4,400-	4,400-		4,400-	4,400-	
001901-0031	VDOT Sheriff's Department Ag		7,035-							
001901-0035	Biosolid Testing Reimburseme									
001901-0040	FOIA Fees Receipts	45-	692-	1,164-			1,194-	1,200-	1,200-	
001901-0050	Court Ordered Restitution	1,547-	289-	4,579-	1,500-	1,500-	548-	1,500-	1,500-	
001901-0055	Shared Network Maintenance F				8,000-	8,000-		8,000-	8,000-	
001901-0056	Devils Knob Generator (Augus									
001901-0057	Rockfish Elem.School Genera	38,646-								
001901-0065	Recycling (effective 1/2018)	15,490-	25,766-	17,503-	16,000-	16,000-	15,743-	18,500-	18,500-	
001901-0070	BZA Applicant Reimbursements									
	--TOTAL DEPARTMENT--	<u>757,395-</u>	<u>847,293-</u>	<u>919,505-</u>	<u>852,300-</u>	<u>889,800-</u>	<u>740,701-</u>	<u>917,200-</u>	<u>917,200-</u>	
001999	SUBTOTAL									
	REVENUE FROM LOCAL SOURCES	<u>32,641,203-</u>	<u>35,440,031-</u>	<u>37,983,266-</u>	<u>37,994,563-</u>	<u>38,100,221-</u>	<u>23,364,046-</u>	<u>39,668,527-</u>	<u>39,668,527-</u>	
002000	REVENUE FROM THE COMMONWEALT									
002101	***PAYMENTS IN LIEU OF TAXES									
002101-0001	Timber Sale-Game/Inland Fish									
002201	***NON-CATEGORICAL STATE AID									
002201-0001	Other Non-Categorical State	38,304-	6,912-							
002201-0002	Wine Taxes									
002201-0003	Motor Vehicle Carriers Tax	97,416-	97,425-	96,731-	98,000-	98,000-	104,661-	104,661-	104,661-	
002201-0005	Mobile Home Titling Tax	34,205-	37,095-	62,601-	37,000-	37,000-	34,392-	37,000-	37,000-	
002201-0006	Tax of Deeds									
002201-0007	Communications Sales & Use T	358,838-	338,806-	330,691-	330,000-	330,000-	234,008-	330,000-	330,000-	
002201-0009	Moped/ATV State Sales Tax	409-	508-	489-	350-	350-	322-	350-	350-	
	--TOTAL DEPARTMENT--	<u>529,172-</u>	<u>480,746-</u>	<u>490,512-</u>	<u>465,350-</u>	<u>465,350-</u>	<u>373,383-</u>	<u>472,011-</u>	<u>472,011-</u>	
002300	SHARED EXPENSES - STATE									
002301-0001	Shared Expenses-Commonwealth	327,021-	347,625-	389,084-	403,440-	403,440-	267,792-	426,457-	426,457-	
	--TOTAL DEPARTMENT--	<u>327,021-</u>	<u>347,625-</u>	<u>389,084-</u>	<u>403,440-</u>	<u>403,440-</u>	<u>267,792-</u>	<u>426,457-</u>	<u>426,457-</u>	
002302-0001	Shared Expenses-Sheriff	846,167-	1,004,596-	1,001,104-	1,063,587-	1,063,587-	755,452-	1,109,952-	1,109,952-	
	--TOTAL DEPARTMENT--	<u>846,167-</u>	<u>1,004,596-</u>	<u>1,001,104-</u>	<u>1,063,587-</u>	<u>1,063,587-</u>	<u>755,452-</u>	<u>1,109,952-</u>	<u>1,109,952-</u>	
002303-0001	Shared Expenses-Commissioner	88,815-	85,882-	110,725-	118,516-	118,516-	93,914-	143,401-	143,401-	
	--TOTAL DEPARTMENT--	<u>88,815-</u>	<u>85,882-</u>	<u>110,725-</u>	<u>118,516-</u>	<u>118,516-</u>	<u>93,914-</u>	<u>143,401-</u>	<u>143,401-</u>	
002304-0001	Shared Expenses-Treasurer	107,855-	122,222-	121,040-	129,560-	129,560-	100,049-	166,104-	166,104-	
	--TOTAL DEPARTMENT--	<u>107,855-</u>	<u>122,222-</u>	<u>121,040-</u>	<u>129,560-</u>	<u>129,560-</u>	<u>100,049-</u>	<u>166,104-</u>	<u>166,104-</u>	





FUND #-100	GENERAL FUND REVENUES			ADOPTED	AMENDED	DEPT	ADMIN	ADOPTED	
	FY/2021	FY/2022	FY/2023	FY/2024	FY/2024	2024/02	FY/2025	FY/2025	
	REVENUE	REVENUE	REVENUE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	
	***OTHER CATEGORICAL AID***								
002404-0055	Spay & Neuter Fund	67-	33-	50-	100-	475-	48-	100-	100-
002404-0060	Virginia Tourism Corp Grant	10,000-	19,381-	40,000-		40,000-			
002404-0061	VTC DMO Stars & Spurs #0324-								
002404-0065	Governor's AFID Grant					47,500-	27,743-	19,757-	19,757-
002404-0066	DHR Funding - Vietnam War Mu			250,000-					
002404-0067	DHR Funding -Nelson Heritage					200,000-	200,000-		
002404-0070	Extradition Reimbursement-Sh	854-							
	--TOTAL DEPARTMENT--	<u>1,212,322-</u>	<u>385,699-</u>	<u>688,505-</u>	<u>328,543-</u>	<u>868,933-</u>	<u>689,075-</u>	<u>197,354-</u>	<u>197,354-</u>
002999	SUBTOTAL								
	REVENUE FROM THE COMMONWEAL	<u>5,120,108-</u>	<u>4,393,981-</u>	<u>5,455,234-</u>	<u>4,825,214-</u>	<u>5,365,604-</u>	<u>3,728,498-</u>	<u>4,937,774-</u>	<u>4,937,774-</u>
003000	REVENUE FROM FEDERAL GOV'T								
003100	PAYMENTS IN LIEU OF TAXES								
003101	***PAYMENT IN LIEU OF TAXES*								
003101-0001	Payment in Lieu of Taxes	72,000-	73,759-	79,364-	62,150-	62,150-		62,150-	62,150-
003101-0002	US Forestry Rents & Royaltie								
	--TOTAL DEPARTMENT--	<u>72,000-</u>	<u>73,759-</u>	<u>79,364-</u>	<u>62,150-</u>	<u>62,150-</u>		<u>62,150-</u>	<u>62,150-</u>
003303	***CATEGORICAL AID - FEDERAL								
003303-0008	Other Sheriff's Grants (Fed-	10,920-	13,050-	6,976-		20,560-	11,728-		
003303-0009	Welfare Admin. & Assistance	918,846-	898,383-	838,198-	1,008,310-	1,008,310-	579,228-	1,068,209-	1,068,209-
003303-0024	DOJ Drug Court Implementatio				172,000-	172,000-	53,337-	172,000-	172,000-
003303-0025	Sheriff's Byrne Grant (16.73								
003303-0026	SCAAP (Federal Prisoners)			7,677-			176-		
003303-0030	TEA-21 (Trail)								
003303-0031	SAFETEA-LU High Priority (Tr								
003303-0035	Public Safety Interoperabili								
003303-0036	Victim Witness Program	53,225-	35,333-	59,165-	44,100-	54,865-	34,038-	44,100-	44,100-
003303-0037	Miscellaneous Federal Revenu						2,122-		
003303-0040	Federal CARES Act Funding-CO	1,637,898-							
003303-0041	Federal COVID Utility Assita	77,950-	32,387-						
003303-0042	Fed American Rescue Plan Act	1,449,989-	1,449,989-						
003303-0043	ARPA Tourism Recovery Funds		120,000-			82,000-	82,000-		
003303-0044	Local Asst Tribal Consis Fnd			50,000-		50,000-	50,000-		
003303-0045	DSS - COVID19 Federal Fundin		8,219-	9,146-			10,138-		
003303-0046	Sheriff's Dept ARPA Federal					292,000-			
003303-0050	2010 Homeland Security CFDA								
003303-0055	Homeland Security-EMPG-CFDA		5,265-	7,500-		15,000-			
003303-0056	ARPA - Law Enforcement								
003303-0200	FEMA-Disaster Relief								
003303-0250	Rural Dev. Community Facilit								
	--TOTAL DEPARTMENT--	<u>4,148,828-</u>	<u>2,562,626-</u>	<u>978,662-</u>	<u>1,224,410-</u>	<u>1,694,735-</u>	<u>822,767-</u>	<u>1,284,309-</u>	<u>1,284,309-</u>
	REVENUE FROM FEDERAL GOV'T	<u>4,220,828-</u>	<u>2,636,385-</u>	<u>1,058,026-</u>	<u>1,286,560-</u>	<u>1,756,885-</u>	<u>822,767-</u>	<u>1,346,459-</u>	<u>1,346,459-</u>

FUND #-100 GENERAL FUND REVENUES		FY/2021	FY/2022	FY/2023	ADOPTED	AMENDED	2024/02	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2024	FY/2024	ACTUAL	FY/2025	FY/2025	FY/2025
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
004000	OTHER FINANCING SOURCES									
004101	***NON-REVENUE RECEIPTS***									
004101-0001	Insurance Recoveries	16,911-	295-	959-	20,000-	20,000-				
004101-0002	Sale of Land & Buildings									
004101-0005	Cancelled Checks - General		54,887-	27-			8,523-			
004101-0006	Cancelled Checks - VPA									
004101-0007	Cancelled Checks - School									
	--TOTAL DEPARTMENT--	16,911-	55,182-	986-	20,000-	20,000-	8,523-			
004104	***Bond Proceeds***									
004104-0001	2022 Bond Anticipation Note			2,600,000-						
	--TOTAL DEPARTMENT--			2,600,000-						
004105	***TRANSFERS FROM OTHER FUND									
004105-0101	Transfer from Reassessment F		255,703-							
004105-0110	Transfer from Capital Fund									
004105-0114	Transfer from Broadband Fund						300,000-			
004105-0121	Transfer from EMS Loan Fund									
004105-0150	Transfer from VPA Fund									
004105-0503	Transfer from CDBG Fund									
	--TOTAL DEPARTMENT--		255,703-				300,000-			
	OTHER FINANCING SOURCES	16,911-	310,885-	2,600,986-	20,000-	20,000-	308,523-			
009999	***YEAR ENDING BALANCE***									
009999-0001	Year Ending Balance				6,095,997-	6,670,916-		3,577,427-	3,577,427-	
	--TOTAL DEPARTMENT--				6,095,997-	6,670,916-		3,577,427-	3,577,427-	
	***YEAR ENDING BALANCE***				6,095,997-	6,670,916-		3,577,427-	3,577,427-	
	-TOTAL FOR FUND	41,999,050-	42,781,282-	47,097,512-	50,222,334-	51,913,626-	28,223,834-	49,530,187-	49,530,187-	
	- FINAL TOTAL	41,999,050-	42,781,282-	47,097,512-	50,222,334-	51,913,626-	28,223,834-	49,530,187-	49,530,187-	

# DEBT SERVICE FUND

5/21/2024

## EXPENDITURE SYNOPSIS - PUBLIC HEARING JUNE 4, 2024

	FY 23-24	FY 24-25		
Expenditures by Dept.	Amended Budget	Proposed Budget	Increase/Decrease	% Change
<b>County Debt Service</b>				
Trustee Fees	\$0.00	\$0.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$235,000.00	\$245,000.00	\$10,000.00	4.26%
Principal (Judicial Center)	\$435,000.00	\$455,000.00	\$20,000.00	4.60%
Principal (VRA Library)	\$0.00	\$205,000.00	\$205,000.00	100.00%
Principal (BAN - Larkin Property)	\$195,000.00	\$0.00	-\$195,000.00	0.00%
Interest (Judicial Center)	\$95,166.00	\$75,047.00	-\$20,119.00	-21.14%
Interest (Courthouse-Phase 2)	\$88,059.00	\$75,759.00	-\$12,300.00	-13.97%
Interest (Radio Project)	\$0.00	\$0.00	\$0.00	0.00%
Interest (VRA Library)	\$63,166.00	\$52,916.00	-\$10,250.00	-16.23%
Interest (BAN - Larkin Property)	\$81,120.00	\$81,120.00	\$0.00	0.00%
*Debt Service Reserve	\$3,175,950.00	\$4,534,591.00	\$1,358,641.00	100.00%
<b>Total County Debt Service</b>	<b>\$4,368,461.00</b>	<b>\$5,724,433.00</b>	<b>\$1,355,972.00</b>	<b>31.04%</b>
<b>County Debt for Schools</b>				
Principal VPSA Bonds	\$1,110,000.00	\$0.00	-\$1,110,000.00	-100.00%
Principal Lease Rev. 2002/2012/2021	\$782,000.00	\$797,000.00	\$15,000.00	1.92%
Interest VPSA Bonds	\$28,305.00	\$0.00	-\$28,305.00	-100.00%
Interest Lease Rev. 2002/2012/2021	\$52,553.00	\$41,263.00	-\$11,290.00	-21.48%
<b>Total County Debt for Schools</b>	<b>\$1,972,858.00</b>	<b>\$838,263.00</b>	<b>-\$1,134,595.00</b>	<b>-57.51%</b>
<b>Total Debt Service</b>	<b>\$6,341,318.00</b>	<b>\$6,562,696.00</b>	<b>\$221,377.00</b>	<b>3.49%</b>

\*DS Reserve = \$3,175,950 + \$221,377 (Fund Balance) + \$1,138,305 FY24 (Retired Debt) - \$1,041 reduced DS Payments, added to reserve

## REVENUE SYNOPSIS - PUBLIC HEARING JUNE 4, 2024

	FY 23-24	FY 24-25		
Revenues	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Transfers from General Fund	\$3,325,284.00	\$3,325,284.00	\$0.00	0.00%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Transfers</b>	<b>\$3,325,284.00</b>	<b>\$3,325,284.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Year Ending Balance</b>	<b>\$3,016,034.00</b>	<b>\$3,237,412.00</b>	<b>\$221,377.00</b>	<b>0.00%</b>
<b>Total</b>	<b>\$6,341,318.00</b>	<b>\$6,562,696.00</b>	<b>\$221,377.00</b>	<b>3.49%</b>

# CAPITAL FUND

5/21/2024

## EXPENDITURE SYNOPSIS - PUBLIC HEARING JUNE 4, 2024

	FY 23-24	FY 24-25		
Expenditures by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
<b>Capital Projects</b>				
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (NCHS Project)	\$0.00	\$2,456,071.00	\$2,456,071.00	0.00%
Capital Reserve (DSS Project)	\$0.00	\$1,656,071.00	\$1,656,071.00	0.00%
Capital Reserve (Unallocated)	\$404,751.00	\$419,730.00	\$14,979.00	3.70%
<b>Total</b>	<b>\$705,251.00</b>	<b>\$4,832,372.00</b>	<b>\$4,127,121.00</b>	<b>585.20%</b>

## REVENUE SYNOPSIS - PUBLIC HEARING JUNE 4, 2024

	FY 23-24	FY 24-25		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
<b>Capital Projects</b>				
Interest on Investments	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (NCHS Project)	\$0.00	\$2,456,071.00	\$2,456,071.00	0.00%
Bond Proceeds (DSS Project)	\$0.00	\$1,656,071.00	\$1,656,071.00	0.00%
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$705,251.00	\$720,230.00	\$14,979.00	2.12%
<b>Total</b>	<b>\$705,251.00</b>	<b>\$4,832,372.00</b>	<b>\$4,127,121.00</b>	<b>585.20%</b>

The Capital Fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY25, these funds would become unassigned within the General Fund Balance. The \$300,500 in School Capital Reserve was set aside in case its use for remediating the building envelope at Tye River Elementary School became necessary. Additional fund balance of \$14,979.00 reported in the FY23 audit is included in the FY25 total Unallocated Capital Reserve of \$419,730.00 within the fund. The balance of Bond Anticipation Notes (BAN) minus cost of issuance paid in FY24 for the Nelson County High School (NCHS) Renovation Project is \$2,456,071 and Department of Social Services Building Project is \$1,656,071 as shown in expenditures above.

# SCHOOL TEXTBOOK FUND

5/21/2024

EXPENDITURE SYNOPSIS- PUBLIC HEARING JUNE 4, 2024				
Expenditures	FY 23-24 Amended Budget	FY 24-25 Proposed Budget	Increase/Decrease	% Change
<b>Textbook Fund Expenditures</b>				
School Textbook Payments	\$500,000.00	\$600,000.00	\$100,000.00	20.00%
Textbook Payments-Technology	\$95,000.00	\$129,537.00	\$34,537.00	100.00%
<b>Total</b>	<b>\$595,000.00</b>	<b>\$729,537.00</b>	<b>\$134,537.00</b>	<b>22.61%</b>

REVENUE SYNOPSIS- PUBLIC HEARING JUNE 4, 2024				
Revenues	FY 23-24 Amended Budget	FY 24-25 Proposed Budget	Increase/Decrease	% Change
<b>Textbook Fund Revenues</b>				
Interest on Investments	\$30.00	\$36.00	\$6.00	20.00%
Sale of Used Books	\$444.00	\$500.00	\$56.00	100.00%
Supplement School Operations	\$184,803.00	\$229,001.00	\$44,198.00	23.92%
Carryover Funds	\$409,723.00	\$500,000.00	\$90,277.00	22.03%
<b>Total</b>	<b>\$595,000.00</b>	<b>\$729,537.00</b>	<b>\$134,537.00</b>	<b>22.61%</b>

# SCHOOL CAFETERIA FUND

5/21/2024

## EXPENDITURE SYNOPSIS- PUBLIC HEARING JUNE 4, 2024

Expenditures	FY 23-24 Amended Budget	FY 24-25 Proposed Budget	Increase/Decrease	% Change
<b>Cafeteria Fund Expenditures</b>				
Food Services Equipment	\$299,280.00	\$240,491.00	-\$58,789.00	-19.64%
<b>Total</b>	<b>\$299,280.00</b>	<b>\$240,491.00</b>	<b>-\$58,789.00</b>	<b>-19.64%</b>

## REVENUE SYNOPSIS- PUBLIC HEARING JUNE 4, 2024

Revenues	FY 23-24 Amended Budget	FY 24-25 Proposed Budget	Increase/Decrease	% Change
<b>Cafeteria Fund Revenues</b>				
Carryover Funds	\$299,280.00	\$240,491.00	-\$58,789.00	-19.64%
<b>Total</b>	<b>\$299,280.00</b>	<b>\$240,491.00</b>	<b>-\$58,789.00</b>	<b>-19.64%</b>

# PINEY RIVER WATER/SEWER FUND

5/21/2024

## EXPENDITURE SYNOPSIS - PUBLIC HEARING JUNE 4, 2024

	FY 23-24	FY 24-25		
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Engineering Services	\$5,000.00	\$4,000.00	-\$1,000.00	-20.00%
New Connection Installation	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
Maintenance and Repairs	\$50,000.00	\$63,000.00	\$13,000.00	26.00%
Electrical Services	\$11,000.00	\$13,000.00	\$2,000.00	18.18%
Billing/Postal Services	\$5,500.00	\$6,000.00	\$500.00	9.09%
Water and Sewer	\$51,000.00	\$45,000.00	-\$6,000.00	-11.76%
Telecommunications	\$1,100.00	\$1,400.00	\$300.00	27.27%
Permit Fees	\$309.00	\$315.00	\$6.00	1.94%
Maintenance Supplies/Equipment	\$58,000.00	\$57,193.00	-\$807.00	-1.39%
Refunds	\$200.00	\$0.00	-\$200.00	-100.00%
Capital Improvements (Pump Station)	\$10,000.00	\$350,000.00	\$340,000.00	100.00%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%
Reserve for Contingency	\$1,799.00	\$0.00	-\$1,799.00	-100.00%
<b>Total</b>	<b>\$194,908.00</b>	<b>\$539,908.00</b>	<b>\$345,000.00</b>	<b>177.01%</b>

## REVENUE SYNOPSIS - PUBLIC HEARING JUNE 4, 2024

	FY 23-24	FY 24-25		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
<b>Piney River Water/Sewer</b>				
Fees for Water/Sewer	\$150,000.00	\$150,000.00	\$0.00	0.00%
Connection/Installation Fees	\$25,000.00	\$20,000.00	-\$5,000.00	-20.00%
Transfer from General Fund (Op)	\$0.00	\$0.00	\$0.00	-100.00%
Transfer from General Fund (Cap)	\$0.00	\$350,000.00	\$350,000.00	0.00%
Transfer from Genral Fund (Debt)	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$19,908.00	\$19,908.00	\$0.00	0.00%
<b>Total</b>	<b>\$194,908.00</b>	<b>\$539,908.00</b>	<b>\$345,000.00</b>	<b>177.01%</b>



# BROADBAND FUND

5/21/2024

BROADBAND FUND				
EXPENDITURE SYNOPSIS - INTRODUCED BUDGET				
	FY 23-24	FY 24-25		
Expenditure by Dept.	Amended Budget	Proposed Budget	Increase/Decrease	% Change
<b>Network Operations</b>				
Network Operator	\$6,600.00	\$7,000.00	\$400.00	6.06%
Director Fees & Mileage	\$950.00	\$950.00	\$0.00	0.00%
Repair & Maintenance	\$4,000.00	\$4,000.00	\$0.00	0.00%
Professional Services	\$1,500.00	\$1,500.00	\$0.00	0.00%
Advertising	\$0.00	\$0.00	\$0.00	0.00%
Office Supplies	\$0.00	\$0.00	\$0.00	0.00%
Insurance	\$2,267.00	\$3,000.00	\$733.00	32.33%
Utilities including locates	\$5,000.00	\$5,000.00	\$0.00	0.00%
Equipment	\$22,500.00	\$23,000.00	\$500.00	2.22%
Installations	\$0.00	\$0.00	\$0.00	0.00%
Service Contracts	\$0.00	\$0.00	\$0.00	0.00%
Contribution to Industry-CVSI	\$0.00	\$0.00	\$0.00	0.00%
Permit Fees	\$0.00	\$0.00	\$0.00	0.00%
Tower Lease	\$10,674.00	\$11,000.00	\$326.00	3.05%
Contingency	\$220,121.00	\$220,688.00	\$567.00	0.26%
Transfer to General Fund	\$300,000.00	\$0.00	-\$300,000.00	100.00%
<b>Total</b>	<b>\$573,612.00</b>	<b>\$276,138.00</b>	<b>-\$297,474.00</b>	<b>-51.86%</b>
<b>REVENUE SYNOPSIS - INTRODUCED BUDGET</b>				
	FY 23-24	FY 24-25		
Revenues	Amended Budget	Proposed Budget	Increase/Decrease	% Change
<b>Network Operations</b>				
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%
Network Access Charges	\$23,114.00	\$22,000.00	-\$1,114.00	-4.82%
Fiber Leases	\$5,325.00	\$5,500.00	\$175.00	3.29%
Tower Leases	\$131,535.00	\$135,000.00	\$3,465.00	2.63%
Installation Reimbursement	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$413,638.00	\$113,638.00	-\$300,000.00	0.00%
<b>Total</b>	<b>\$573,612.00</b>	<b>\$276,138.00</b>	<b>-\$297,474.00</b>	<b>-51.86%</b>

## **Budget Summary**

<b>Expected Decrease in State Revenue</b>	-\$427,432	
<b>Expected Increase in Other Revenue</b>	\$289,567	
<b>Total Expected Decrease in Non-Local Revenue</b>		<b>-\$137,865</b>

### **Recommendations of Increases to Expenditures:**

<b>1) Compensation Adjustments:</b>		
<b>A) Enactment of Salary Scales</b>		
Includes 2% Bonus eff 1/1/24 and ½% STEP Increase and fringe benefit rate reductions	\$217,700.52	
<b>B) 3% COLA</b>	\$664,195.31	
<b>Total Salary/Wage Adjustments</b>		<b>\$881,895.83</b>
<b>2) New Positions</b>		
ESL Teacher Required by SOQ	\$86,846.40	
K Teacher at RRES due to Enrollment	\$90,963.47	
Ag Teacher	\$114,599.76	
Behavior Specialist	\$99,216.66	
<b>Subtotal New Positions</b>		<b>\$391,626.29</b>
<b>3) Fringe Benefits</b>		
Unemployment Insurance (ESSER Grant Expires)	\$21,849.03	
Tuition Reimbursement	\$1,125	
<b>Subtotal – Discretionary Insurance</b>		<b>\$22,974.03</b>
<b>4) Heating &amp; Utilities</b>	\$160,061.67	
<b>Communication</b>	\$2,000	
		<b>\$162,061.67</b>
<b>5) Materials - Miscellaneous</b>	\$13,053.94	<b>\$13,053.94</b>
<b>6) Technology Infrastructure Switches &amp; Access Pts (E-rate Funded)</b>	\$256,800	
Software License Fees Increase	\$19,763.67	<b>\$276,563.67</b>
<b>7) Joint Operations -</b>		
Participation in Prep (OT & Ivy Creek)	\$45,824.99	<b>\$45,824.99</b>
<b>8) Mandatory Transfer to Textbook Fund</b>	\$44,198	
		<b>\$44,198</b>
<b>9) Debt Service – Energy Performance Contract</b>	\$5,765	
		<b>\$5,765</b>
<b>Major Increases to Expenditures</b>		<b>\$1,843,963.42</b>

**Recommendation of Decreases to Expenditures:**

Purchased Services (TRES Water Line Repair, etc.)	-65,093.22	
Hoist Purchased for Transportation	-5,000	
Reduction of Foreign Language Teacher	-\$94,389.18	
Reduction of PT Welding Position	-\$31,137.02	
<b>Major Reductions to Expenditures:</b>		<b>-195,619.42</b>
<b>Request for Additional County Funding</b>		<b>1,786,209</b>
<b>(\$137,865 less revenue+ \$1,843,963.42 increase in expenses - \$195,619.42 reduction in expenses = \$1,786,209)</b>		

Nelson County Public Schools  
 Fiscal Year 2024/2025  
 Operational Budget Synopsis  
 Based Upon Enrollment of 1430 students

EXPENDITURES		Revised Budget Adopted 10/24 FY 23/24	School Board Requested Budget FY 24/25	Change	REVENUE	Source Code	Gen Assembly Special Session FY 23/24	General Assembly Recommended Budget FY 24/25	Change
Pages 1-9	Classroom Instruction	16,339,007.51	17,142,329.70	803,322	Sales Tax	S	2,428,562	2,419,362	-9,200
Pages 10 - 12	Guidance	\$816,270	\$937,401	121,131	Basic Aid	S	3,341,395	3,361,942	20,547
Pages 12	*Behavior Specialist hired out of Fed School Social Work	\$0	\$0	0	Textbooks	S	77,515	76,830	-685
Pages 13	Homebound Instruction	\$28,680	\$29,107	427	Vocational Ed SOQ	S	179,178	309,928	130,750
Pages 13 - 16	Instructional Improvement	\$1,084,016	\$1,117,594	33,579	Vocational Ed Lottery Funded	S	28,717	45,559	16,842
Pages 16 - 17	Media Services	\$445,968	\$440,669	-5,299	Gifted Education SOQ	S	32,791	30,225	-2,566
Pages 17 - 19	Office of the Principal	\$1,847,296	\$1,902,281	54,985	Special Education SOQ	S	350,158	430,829	80,671
Page 19	Board Services	\$57,409	\$52,409	-5,000	English as a Second Language	S	41,929	48,262	6,333
Pages 20	Executive Administration	\$360,629	\$371,374	10,745	Remedial Education SOQ	S	128,821	0	-128,821
Pages 20-21	Personnel Administration	\$367,378	\$380,665	13,287	Remedial Education - Summer School	S	53,551	27,240	-26,311
Page 21	Fiscal Administration	\$302,286	\$311,487	9,201	Homebound Instruction (SPED)	S	6,360	2,965	-3,395
Pages 21-22	Attendance Administration	\$47,456	\$49,731	2,275	At Risk	S	396,762	895,483	498,721
Page 22	Health Administration	\$351,414	\$354,865	3,451	Early Reading Intervention	S	30,731	29,993	-738
Pages 22- 23	Psychological Administration	\$129,502	\$133,464	3,963	Virginia Retirement Program	S	471,952	435,627	-36,325
Pages 23 - 25	Transportation	\$3,034,234	\$3,120,471	86,237	Group Life Insurance	S	14,053	12,474	-1,579
Pages 25 - 26	Mgt. Of Operations & Maint.	\$141,862	\$146,659	4,797	Social Security	S	202,600	202,941	341
Pages 26 - 27	Building Services	\$2,772,240	\$2,902,902	130,662	ISAEF - GED 16 Grant	S	16,405	16,405	0
Pages 27-28	Grounds Services	\$72,897	\$81,454	8,557	K-3 Reduced Class Size Incentive Program	S	134,220	92,815	-41,405
Page 28	Equipment Services	\$12,000	\$12,000	0	VTSS	O	24,877	24,000	-877
Page 28	Security Services	\$16,435	\$15,000	-1,435	Carl Perkins Vocational Equipment Grant	F	38,678	38,678	0
Pages 28 - 29	Food Services	\$1,323,603	\$1,351,859	28,256	Pre-School Handicapped Grant	F	13,820	13,820	0
Pages 29	Facilities	\$0	\$0	0	Title I	F	502,890	502,890	0
Page 30	Debt Service	\$192,182	\$197,947	5,765	Title II	F	73,348	73,348	0
Pages 31 - 37	Technology*	\$1,460,883	\$1,756,122	295,240	Title III	F	4,251	4,251	0
Page 31	(\$256,800 ERATE FUNDED TECH INFRASTRUCTURE REPLACEMENT)	\$184,803	\$229,001	44,198	Title VI-B	F	37,374	37,374	0
TOTAL PROPOSED GF & FOOD SVC BUDGET		\$31,388,448	\$33,036,792	1,648,344	Title VI-B	F	455,885	455,885	0
By Major Category:					Project Graduation	S	3,494	3,371	-123
Instruction	61000	\$20,561,237	\$21,569,382	1,008,145	Federal Land Use	F	3,864	3,864	0
Administration	62000	\$1,616,073	\$1,653,994	37,921	FOSTER CARE	S	27,640	26,635	-1,005
Transportation	63000	\$3,034,234	\$3,120,471	86,237	SPED Regional Tuition Reimbursement	S	100,664	64,719	-35,945
Maintenance	64000	\$3,015,434	\$3,158,015	142,581	Algebra Readiness	S	15,588	14,605	-983
Food Services	65000	\$1,323,603	\$1,351,859	28,256	VPSA Technology Grants	S	154,000	154,000	0
Facilities	66000	\$0	\$0	0	Reimb. (Field Trips, Cust.Svc)	O	89,350	89,700	350
Debt Service	67000	\$192,182	\$197,947	5,765	Virginia Preschool Initiative	S	45,975	159,488	113,513
Technology	68000	\$1,460,883	\$1,756,122	295,240	Food Services - Self Supporting Program	F; S; O	1,323,603	1,351,859	28,256
Fund Transfer	67000	\$184,803	\$229,001	44,198	E-rate Telecommunications Rebate	O	122,553	379,353	256,800
TOTAL REQUEST		\$31,388,448	\$33,036,792	1,648,344	Dual Enrollment Reimbursement	O	31,482	31,482	0
					Mentor Teacher Program	S	1,749	785	-964
					County Support of School Nurses	O	164,935	164,935	0
					Infrastructure and Operations Per Pupil Fund	S	221,559	200,000	-21,559
					REBENCHMARKING HOLD HARMLESS	S	197,300	0	-197,300
					GROCERY HOLD HARMLESS	S	366,133	362,738	-3,395
					Compensation Supplement	S	541,386	143,155	-398,231
					Bonus Payment	S	0	0	0
					ALL in Per Pupil Funding	S	379,582	0	-379,582
					Federal Carryover Funds:				
					Title VI-B	F	63,021	63,021	0
					Title I	F	43,024	43,024	0
					Title III	F	6,919	6,919	0
					Title VI-B Pre-K	F	17,967	17,967	0
					Subtotal of Revenue		13,008,611	12,870,746	-137,865
					Total State, Federal & Other from Calc Tool		13,008,611	12,870,746	-137,865
					County Contribution		18,379,837	18,379,837	0
					TOTAL GEN FUND & CAFÉ REV		\$31,388,448	\$31,250,583	-\$137,865
					Total Recommended Expenditures		31,388,448	33,036,792	1,648,344
					less: Total Estimated Revenue		\$0	\$1,786,209	\$1,786,209
					Surplus/Deficit				
					Source of funds:				
					State SOQ, Incentive, Cat & Lottery	S	7,593,229	7,174,997	-418,232
					State Sales Tax	S	2,428,562	2,419,362	-9,200
					Federal Revenue	F	2,393,265	2,393,265	0
					Other Revenue	O	593,555	883,122	289,567
					Total Without County Funds:		\$13,008,611	\$12,870,746	-\$137,865