

FY24 ADOPTED GENERAL FUND EXPENDITURE SYNOPSIS

Expenditure by Dept.	FY22-23	FY23-24	Increase/Decrease	% Change
	Amended Budget As of February 2023	Proposed Budget As of February 2023		
Board of Supervisors	\$134,419.00	\$155,308.00	\$20,889.00	15.54%
County Administrator	\$396,501.00	\$327,426.00	-\$69,075.00	-17.42%
County Attorney	\$80,000.00	\$100,000.00	\$20,000.00	25.00%
Commissioner Of The Revenue	\$287,525.00	\$293,958.00	\$6,433.00	2.24%
Reassessment	\$0.00	\$0.00	\$0.00	0.00%
Board of Equalization	\$0.00	\$0.00	\$0.00	0.00%
Treasurer	\$379,856.00	\$383,496.00	\$3,640.00	0.96%
Finance & Accounting	\$328,178.00	\$358,013.00	\$29,835.00	9.09%
Technology	\$318,450.00	\$331,890.00	\$13,440.00	4.22%
Land Use Panel	\$5,300.00	\$4,068.00	-\$1,232.00	-23.25%
Board of Elections	\$55,778.00	\$66,263.00	\$10,485.00	18.80%
Registrar	\$189,995.00	\$267,360.00	\$77,365.00	40.72%
Circuit Court	\$85,376.00	\$85,176.00	-\$200.00	-0.23%
General District Court	\$6,659.00	\$6,809.00	\$150.00	2.25%
Magistrate	\$325.00	\$325.00	\$0.00	0.00%
Nelson VJCCA	\$75,566.00	\$65,566.00	-\$10,000.00	-13.23%
J & D District Court	\$4,766.00	\$4,784.00	\$18.00	0.38%
Clerk of Circuit Court	\$434,578.00	\$419,123.00	-\$15,455.00	-3.56%
Adult Drug Court	\$0.00	\$172,000.00	\$172,000.00	100.00%
Commonwealth Attorney	\$696,298.00	\$641,449.00	-\$54,849.00	-7.88%
Sheriff	\$2,394,959.00	\$2,215,866.00	-\$179,093.00	-7.48%
Emergency Services	\$597,922.00	\$686,817.00	\$88,895.00	14.87%
Emergency Services Council	\$611,174.00	\$631,090.00	\$19,916.00	3.26%
E-911 Program	\$581,005.00	\$645,418.00	\$64,413.00	11.09%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$1,205,359.00	\$1,401,614.00	\$196,255.00	16.28%
Regional Jail	\$1,181,326.00	\$1,393,432.00	\$212,106.00	17.95%
Building Inspector	\$338,507.00	\$429,232.00	\$90,725.00	26.80%
Animal Control	\$272,537.00	\$337,704.00	\$65,167.00	23.91%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,425,379.00	\$1,410,209.00	-\$15,170.00	-1.06%
Buildings and Grounds	\$860,083.00	\$860,026.00	-\$57.00	-0.01%
Motor Pool	\$170,000.00	\$200,000.00	\$30,000.00	17.65%
Local Health Department	\$313,591.00	\$357,526.00	\$43,935.00	14.01%
Mental Health	\$150,000.00	\$150,000.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$1,663,713.00	\$2,028,756.00	\$365,043.00	21.94%
Community College (PVCC)	\$2,108.00	\$2,513.00	\$405.00	19.21%
Parks and Recreation	\$396,606.00	\$370,397.00	-\$26,209.00	-6.61%
Planning	\$199,682.00	\$207,433.00	\$7,751.00	3.88%
Community Development	\$528,512.00	\$488,670.00	-\$39,842.00	-7.54%
Economic Development	\$60,000.00	\$0.00	-\$60,000.00	-100.00%
Soil & Water Conservation Board	\$34,067.00	\$34,067.00	\$0.00	0.00%
Litter Control	\$9,966.00	\$0.00	-\$9,966.00	-100.00%
VPI & SU Extension Service	\$53,508.00	\$57,216.00	\$3,708.00	6.93%
Non-Departmental	\$4,461,527.00	\$4,691,407.00	\$229,880.00	5.15%
Capital Outlay	\$4,455,953.00	\$2,641,454.00	-\$1,814,499.00	-40.72%
General Fund Refunds	\$52,000.00	\$52,000.00	\$0.00	0.00%
Transfers	\$25,962,455.00	\$24,066,135.00	-\$1,896,320.00	-7.30%
Capital Projects - County Office Building	\$375,000.00	\$249,570.00	-\$125,430.00	-33.45%
Capital Projects - Larkin Bond Issuance	\$85,260.00	\$0.00	-\$85,260.00	-100.00%
Contingency from recurring revenue	\$938,279.00	\$509,702.00	-\$428,577.00	-45.68%
Contingency from non-recurring revenue	\$54,516.00	\$399,920.00	\$345,404.00	633.58%
Reserve for School Capital	\$0.00	\$0.00	\$0.00	0.00%
TOTAL EXPENDITURE BUDGET	\$52,935,713.00	\$50,222,334.00	-\$2,713,379.00	-5.13%

FY24 ADOPTED GENERAL FUND REVENUE SYNOPSIS

<u>Revenues</u>	<u>FY22-23</u>	<u>FY23-24</u>	<u>Increase/Decrease</u>	<u>% Change</u>
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
	<u>As of February 2023</u>	<u>As of February 2023</u>		
Real Estate Taxes	\$20,224,832.00	\$20,604,678.00	\$379,846.00	1.88%
Public Service Tax	\$1,097,465.00	\$1,303,291.00	\$205,826.00	18.75%
Personal Property Taxes	\$6,204,102.00	\$6,085,669.00	-\$118,433.00	-1.91%
Machinery and Tools Tax	\$72,189.00	\$72,189.00	\$0.00	0.00%
Late Tax Penalty	\$180,000.00	\$255,613.00	\$75,613.00	42.01%
Late Tax Interest	\$140,000.00	\$162,800.00	\$22,800.00	16.29%
Local Sales & Use Taxes	\$2,043,337.00	\$2,190,076.00	\$146,739.00	7.18%
Utility Taxes	\$485,000.00	\$500,000.00	\$15,000.00	3.09%
Business Licenses	\$45,000.00	\$54,000.00	\$9,000.00	20.00%
Utility Franchise Tax	\$100,000.00	\$80,000.00	-\$20,000.00	-20.00%
Motor Vehicle Licenses	\$746,200.00	\$754,261.00	\$8,061.00	1.08%
Bank Franchise Tax	\$109,728.00	\$109,728.00	\$0.00	0.00%
Recordation Taxes	\$461,080.00	\$300,000.00	-\$161,080.00	-34.94%
Meals & Lodging Taxes	\$2,320,524.00	\$3,150,000.00	\$829,476.00	35.75%
Dog Licenses	\$13,185.00	\$15,130.00	\$1,945.00	14.75%
Permit Fees	\$310,700.00	\$345,353.00	\$34,653.00	11.15%
Court Fines & Forfeitures	\$124,750.00	\$164,750.00	\$40,000.00	32.06%
Interest on Investments	\$25,000.00	\$500,000.00	\$475,000.00	1900.00%
Rental Income & Sale of Property	\$41,014.00	\$4,150.00	-\$36,864.00	-89.88%
Court Costs	\$26,830.00	\$26,030.00	-\$800.00	-2.98%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$216,000.00	\$216,000.00	\$0.00	0.00%
Recreation Fees	\$48,500.00	\$42,000.00	-\$6,500.00	-13.40%
Sale of Literature	\$202.00	\$202.00	\$0.00	0.00%
Expenditure Refunds	\$110,955.00	\$110,816.00	-\$139.00	-0.13%
Miscellaneous	\$80,955.00	\$93,326.00	\$12,371.00	15.28%
Recovered Costs	\$891,730.00	\$852,300.00	-\$39,430.00	-4.42%
Total Local Sources Budget	\$36,121,478.00	\$37,994,562.00	\$1,873,084.00	5.19%
Non-Categorical State Aid	\$514,320.00	\$465,350.00	-\$48,970.00	-9.52%
Shared Expenses State Comp. Board	\$1,827,247.00	\$2,063,115.00	\$235,868.00	12.91%
Public Assistance & CSA	\$1,857,532.00	\$1,968,207.00	\$110,675.00	5.96%
Other Categorical Aid	\$723,485.00	\$328,543.00	-\$394,942.00	-54.59%
Total Commonwealth Budget	\$4,922,584.00	\$4,825,215.00	-\$97,369.00	-1.98%
Payment In lieu of Taxes	\$62,150.00	\$62,150.00	\$0.00	0.00%
Categorical Aid Federal	\$1,169,751.00	\$1,224,410.00	\$54,659.00	4.67%
Total Federal Budget	\$1,231,901.00	\$1,286,560.00	\$54,659.00	4.44%
Non-Revenue Receipts (Insurance recovery)	\$20,000.00	\$20,000.00	\$0.00	0.00%
Bond Proceeds	\$2,600,000.00	\$0.00	-\$2,600,000.00	-100.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Total Other Financing Sources Budget	\$2,620,000.00	\$20,000.00	-\$2,600,000.00	-99.24%
Prior Year Balances Budget	\$8,039,750.00	\$6,095,997.00	-\$1,943,753.00	-24.18%
TOTAL REVENUE BUDGET	\$52,935,713.00	\$50,222,334.00	-\$2,713,379.00	-5.13%