

**FY25 GENERAL FUND EXPENDITURE SYNOPSIS - Proposed Budget March 12, 2024**

<u>Expenditure by Dept.</u>	<u>FY23-24</u>	<u>FY24-25</u>	<u>Increase/Decrease</u>	<u>% Change</u>
	<u>Amended Budget</u>	<u>Introduced Budget</u>		
	<u>As of February 2024</u>	<u>As of March 2024</u>		
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	\$633,779.00	\$2,689.00	0.43%
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	\$1,622,450.00	\$229,018.00	16.44%
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	\$1,728,210.00	-\$89,288.00	-4.91%
Capital Outlay	\$3,134,918.00	\$2,247,243.00	-\$887,675.00	-28.32%
General Fund Refunds	\$52,000.00	\$32,000.00	-\$20,000.00	-38.46%
Transfers	\$26,832,973.00	\$25,120,434.00	-\$1,712,539.00	-6.38%
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	\$482,693.00	-\$27,009.00	100.00%
Contingency from non-recurring revenue	\$213,352.00	\$441,288.00	\$227,936.00	100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$51,765,639.00</b>	<b>\$49,487,653.00</b>	<b>-\$2,277,984.00</b>	<b>-4.40%</b>

**FY24 GENERAL FUND REVENUE SYNOPSIS - Proposed Budget March 28, 2023**

Revenues	FY23-24	FY24-25	Increase/Decrease	% Change
	Amended Budget	Introduced 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%
Tansient 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	\$2,140,135.00	\$77,020.00	3.73%
Public Assistance & CSA	\$1,968,206.00	\$2,085,740.00	\$117,534.00	5.97%
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>\$4,895,240.00</b>	<b>-\$378,142.00</b>	<b>-7.17%</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>\$49,487,653.00</b>	<b>-\$2,277,986.00</b>	<b>-4.40%</b>