



KING AND QUEEN COUNTY VIRGINIA



ADOPTED BUDGET

FISCAL YEAR 2025

**KING AND QUEEN COUNTY BOARD OF SUPERVISORS
RESOLUTION APPROVING AND APPROPRIATING THE FISCAL YEAR 2024-2025
ANNUAL FISCAL PLAN FOR THE COUNTY OF KING AND QUEEN**

WHEREAS, the King and Queen County Board of Supervisors (the "Board") has reviewed the General, Capital Projects, Social Services, Comprehensive Services Act, Comprehensive Services Act Administration, School, School Cafeteria, School Capital Projects, Landfill Contingency, Court Security, and E-Summons Funds as part of the Fiscal Year 2024-2025 Annual Fiscal Plan; and

WHEREAS, the Board of Supervisors held a duly advertised public hearing on the proposed Fiscal Year 2024-2025 Annual Fiscal Plan on April 8, 2024; and

NOW, THEREFORE, BE IT RESOLVED this 22nd day of April, 2024 that of this total amount, the Board does hereby approve and appropriate a General Fund Budget in the amount of **\$17,893,985** comprised of the following categories:

9th District Circuit Court	\$23,000
9th District Court Services Unit	\$36,005
Airport Authority	\$87,000
Animal Control	\$78,934
Animal Shelter	\$250,661
Bay Aging	\$35,982
Board of Building Appeals	\$535
Board of Supervisors	\$85,439
Board of Zoning Appeals	\$4,038
Building Inspections	\$173,001
Chapter X CSB	\$45,172
Circuit Court	\$3,850
Clerk of the Circuit Court	\$327,638
Commissioner of the Revenue	\$278,320
Commonwealth's Attorney	\$258,734
Community College	\$6,811
Community Programming	\$60,269
Contributions	\$23,392
Cooperative Extension	\$39,928
County Administrator	\$184,765
County Attorney	\$145,925
E911	\$168,875
Economic Development	\$133,493
EDA	\$2,707
Electoral Board	\$77,652
Emergency Services Coordinator	\$115,417
EMS Other	\$1,057

Finance Department	\$173,509
Forestry Services	\$11,101
General District Court	\$15,700
General Properties	\$434,257
General Properties - Marriott School	\$29,570
General Properties - Shackelfords Station	\$43,000
General Properties - St. Stephens Station	\$23,000
General Reassessment	\$0
Health Department	\$95,478
Human Resources	\$51,244
Independent Auditor	\$49,000
Information Technology	\$215,575
JDR District Court	\$4,393
Litter Control	\$8,500
Mattaponi Pier	\$6,700
Medical Examiner	\$200
MPPDC	\$71,081
Planning Commission	\$13,530
Probation & Pretrial Services	\$15,500
Public Library	\$192,490
Radio Communications	\$446,130
Refuse Control (VPPSA)	\$708,102
Regional Jail	\$703,753
Registrar	\$166,064
Rental Assistance Program	\$3,648
Rescue Services	\$2,443,054
Rescue Squads	\$40,700
Reserve for Contingencies	\$517,796
Risk Management	\$229,100
Sheriff	\$2,310,910
Soil and Water Conservation District	\$9,674
State and Local Hospital Program	\$6,510
Tourism	\$75,187
Transfer to CSA Administration Fund	\$6,147
Transfer to CSA Fund	\$320,000
Transfer to Landfill Contingency Fund	\$165,000
Transfer to School Capital Projects Fund	\$150,000
Transfer to School Fund	\$4,367,176
Transfer to Social Services	\$483,952
Treasurer	\$262,721
Victim Witness Assistance	\$18,039
Volunteer Fire Departments	\$158,000
Zoning/Community Development	\$199,897

BE IT FURTHER RESOLVED that the Board does hereby approve the Fiscal Year 2024-2025 Projected Annual Fiscal Plan for the School Fund to be appropriated as follows:

\$3,867,176 Local funds to be appropriated on July 1, 2024 or as soon thereafter as the Board approves.

\$500,000 Remaining local funds to be appropriated on or about the April 2025 regular meeting of the Board.

All revenue received by the King and Queen County Treasurer from the State or Federal Government for the benefit of the School Division for use in Fiscal Year 2024-2025 will periodically be appropriated by the Board (both revenue and expenditures), but in no event shall any State or Federal monies be appropriated before they are received and deposited by the Treasurer. In the event there is a reduction in funding from either State or Federal sources, or both, the Board reserves the right to amend this budget to reflect the reduction in funding and the Board is in no way obligated to provide the funding budgeted but not received.

BE IT FURTHER RESOLVED that the Board, in order to encourage greater frugality, does hereby establish that any unspent local funds remaining in the School Fund at the end of the 2024-2025 fiscal year shall be transferred to the Reserve Fund to be used for school capital projects.

BE IT FURTHER RESOLVED that the Board does hereby approve the Fiscal Year 2024-2025 Annual Fiscal Plan to include the following additional fund categories and expenditures:

County Capital Projects Fund	\$10,048,272
Social Services Fund	\$1,945,965
Comprehensive Services Act Fund	\$1,000,000
CSA Administration Fund	\$19,552
School Cafeteria Fund	\$553,441
Court Security Fund	\$75,049
Landfill Contingency Fund	\$165,000
E-Summons	\$40,000

ADOPTED this 22nd day of April, 2024.

AYE: Supervisor Billups, Supervisor Norman, Supervisor Berry,
Supervisor Alsop, Supervisor Simpkins

NAY: None

ABSTAIN: None

ABSENT: None

Vivian R. Seay, Clerk

**NOTICE OF PUBLIC HEARING
KING AND QUEEN COUNTY PROPOSED FISCAL YEAR 2025 BUDGET**

Pursuant to Va. Code § 15.2-2506, the King and Queen County Board of Supervisors will hold a public hearing on Monday, April 8, 2024 at 7:00 p.m. in the First Floor Courtroom at the Courts and Administration Building, 242 Allen's Circle, King and Queen Court House, Virginia 23085, to receive public comment regarding the proposed fiscal year 2025 budget. A brief synopsis of the proposed budget is set forth below; a full copy of the proposed budget is available at the office of the county administrator, 242 Allen's Circle, Suite L, King and Queen Court House, and at the King and Queen County Public Library, 396 Newtown Road, St. Stephens Church, Virginia.

TOTAL FISCAL YEAR 2025 BUDGET		\$39,472,749	
GENERAL FUND REVENUE		GENERAL FUND EXPENDITURES	
Real Estate Taxes	\$6,281,003	General Administration	\$2,182,456
Personal Property Taxes	\$3,807,584	Property Maintenance	\$536,527
Manufactured Homes	\$37,142	Economic Development	\$136,200
Machinery & Tools	\$499,368	Library	\$192,490
Merchant's Capital	\$54,289	Courts	\$116,487
Penalties and Interest	\$145,000	Emergency Services	\$3,203,301
Other Local Taxes	\$620,000	Sheriff	\$2,567,219
Recordation Taxes	\$75,000	Other Constitutional Officers/Elections	\$1,371,130
Licenses, Permits, Fees	\$338,100	Solid Waste	\$708,102
Fines, Forfeitures	\$229,500	Regional Jail	\$703,753
Use of Money, Property	\$3,724,390	Airport Authority	\$87,000
Rescue Services, Radio System	\$340,000	Animal Shelter	\$250,661
Recovered Costs, Miscellaneous	\$147,296	Other Community Agencies	\$346,386
Commonwealth of Virginia	\$2,674,038	Transfer to Capital Projects Fund	\$8,184,272
Federal Government	\$30,000	Transfer to Social Services Fund	\$483,952
Transfer from General Fund Reserve	\$7,075,547	Transfer to CSA Fund	\$320,000
		Transfer to CSA Administration Fund	\$6,147
		Transfer to School Fund	\$4,367,176
		Transfer to School Capital Projects Fund	\$150,000
		Transfer to Landfill Contingency Fund	\$165,000
TOTAL	\$26,078,257	TOTAL	\$26,078,257
CAPITAL PROJECTS FUND REVENUE		CAPITAL PROJECTS FUND EXPENDITURES	
Transfer from General Fund	\$8,184,272	Real Property Construction	\$7,500,000
Grants	\$1,864,000	Real Property Maintenance/Repairs	\$400,000
		Equipment Replacement	\$155,000
		Vehicle Replacement	\$765,000
		Debt Service	\$1,228,272
TOTAL	\$10,048,272	TOTAL	\$10,048,272
SOCIAL SERVICES FUND REVENUE		SOCIAL SERVICES FUND EXPENDITURES	
Transfer from General Fund	\$483,952	Program Expenditures	\$1,945,965
State and Federal Funding	\$1,462,013		
TOTAL	\$1,945,965	TOTAL	\$1,945,965
CSA FUND REVENUE		CSA FUND EXPENDITURES	
Transfer from General Fund	\$320,000	Program Expenditures	\$1,000,000
Commonwealth of Virginia	\$680,000		
TOTAL	\$1,000,000	TOTAL	\$1,000,000
CSA ADMINISTRATION FUND REVENUE		CSA ADMINISTRATION FUND EXPENDITURES	
Transfer from General Fund	\$6,147	Program Expenditures	\$19,552
Commonwealth of Virginia	\$13,405		
TOTAL	\$19,552	TOTAL	\$19,552
SCHOOL FUND REVENUE		SCHOOL FUND EXPENDITURES	
Transfer from General Fund	\$4,367,176	Instruction	\$9,304,086
Commonwealth of Virginia	\$7,905,529	Administration/Attendance/Health	\$982,064
Federal Government	\$768,555	Transportation	\$1,096,864
Other Sources	\$32,500	Operation/Maintenance	\$1,158,450
		Technology	\$532,296
TOTAL	\$13,073,760	TOTAL	\$13,073,760

SCHOOL FOOD SERVICE FUND REVENUE

Local Sales	\$65,325	Food Services	\$553,441
Commonwealth of Virginia	\$3,116		
Federal Government	\$485,000		
TOTAL	\$553,441	TOTAL	\$553,441

SCHOOL CAPITAL PROJECTS FUND REVENUE

Transfer from General Fund	\$150,000	School Bus	\$150,000
TOTAL	\$150,000	TOTAL	\$150,000

COURT SECURITY FUND REVENUE

Use of Fund Balance	\$5,049	Court Security	\$71,049
Court Security Fees	\$70,000	Uniforms and Equipment	\$4,000
TOTAL	\$75,049	TOTAL	\$75,049

LANDFILL CONTIGENCY FUND REVENUE

Income from Operator	\$165,000	Professional Services	\$165,000
TOTAL	\$165,000	TOTAL	\$165,000

E-SUMMONS FUND REVENUE

Use of Fund Balance	\$25,000	Program Expenses	\$40,000
Court Fees	\$15,000		
TOTAL	\$40,000	TOTAL	\$40,000

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KING AND QUEEN COUNTY VIRGINIA

Founded 1691

DATE: March 11, 2024
TO: King and Queen County Board of Supervisors
FROM: Vivian R. Seay, County Administrator
RE: County administrator's FY2025 Proposed Budget

On the pages that follow, I present the county administrator's proposed budget for fiscal year 2025 (the Proposed Budget). While the county administrator is required by statute to provide a proposed budget, and therefore it comes with my name attached, this is truly the product of hard work by the entire staff. Further, this is not just a once-a-year exercise on their part. All of our staff work hard all year to make wise decisions about spending funds allocated to them, truly requesting and spending only what they need to do their jobs in serving the citizens of King and Queen County. For their commitment to good planning and frugal spending, I thank them. And a special thanks goes to Finance Director Tina Ammons, who on a daily basis keeps a keen eye on the financial issues that come before her and also the County's overall financial position.

The Proposed Budget is balanced with a real estate tax rate of \$0.51 and the utilization of reserve funds for capital projects only. The fiscal year 2024 budget projected the use of \$628,367 from reserve funds for the payment of debt service, a position that is neither advisable nor sustainable but was planned for a short period of time. I am pleasantly surprised to be able to report that in just one year, the County has brought that number to zero. The next hurdle will be to cover with current revenues, and no reserve funds, the recurring capital needs that are seen year over year. Those expenditures include items such as building repairs, automobile and ambulance replacements, and equipment replacements.

An increase in capital project spending is reflected in this budget to address needs that have been delayed to the point where action is now sorely needed, to complete the Telework/Telehealth Center, and to construct the much-needed central fire station. It is imperative that the living spaces for our EMS service providers be addressed as soon as possible. Similarly, repairs and maintenance for several County buildings have reached a point of critical need, and vehicle replacements likewise are due and ongoing.

Recently, the County's financial advisors recommended a real estate tax increase of \$.05 for calendar year 2024, but this budget assumes an increase of only \$.03. While the financial advisors are correct that additional funds will be needed, the proposal here is in keeping with the original plan to increase tax rates a bit more slowly - at the rate of \$.03 per year - and evaluate with each budget the entirety of the remaining need.

I am confident that the Proposed Budget, as presented, maintains the fiscally conservative and sound management established by King and Queen County for decades now. However, I cannot stress enough how important it will be to closely monitor revenues and expenditures until recurring capital expenditures are accounted for. Regardless of the policy decisions made, however, it is evident that King and Queen County is on solid financial footing based on wise historical fiscal planning and decision making.

LOCAL BUDGETING

Each year, local governing bodies in Virginia are required to prepare and approve a budget for informative and fiscal planning purposes. State law requires that certain information be included in the adopted budget and requires that the budget and the tax rates be established no later than July 1.¹ Budgets reflect the period July 1 through June 30, the uniform fiscal year for Virginia localities and school divisions.²

In preparing the proposed budget each year for King and Queen County, as required by Va. Code § 15.2-407, the county administrator works with staff, boards, commissions, and agencies to accumulate the information needed to accurately reflect the financial needs and obligations of the County and to inform the Board of Supervisors of the data it needs to make sound financial decisions. The process begins in the fall with the adoption of a budget calendar which serves as a guide, but not a mandate, for the budget-adoption process.

The approved budget calendar for preparation and adoption of the fiscal year 2025 budget is:

December 18, 2023	Budget request packets and instructions are issued to departments and agencies by the Director of Finance.
January 10, 2023	Deadline for submission of budget requests to the Director of Finance.
January 22, 2024 Board Work Session	County Administrator presents requests from all departments and agencies.
February 12, 2024 Regular Board Meeting	Board receives presentations from Outside Agencies
February 20, 2024 Special Meeting	Board receives presentations from County departments and School Division.
February 26, 2024 Board Work Session	Board budget work session.
March 11, 2024 Regular Board Meeting	Presentation of County Administrator's proposed budget.
March 18, 2024 Special Meeting	Board budget work session. A consensus will be needed at this meeting for advertisement of budget and tax rates prior to public hearing.
March 22, 2024	Budget synopsis and proposed tax rates submitted to the Tidewater Review, Rappahannock Times, and Country Courier. Advertisement date(s): March 27, April 3
March 25, 2024	Board budget work session.
April 8, 2024 Regular Meeting	Public Hearing on budget and tax rates.
April 15, 2024 Special Meeting	Optional budget work session if needed.
April 22, 2024 Work Session	Adopt FY2025 Budget and 2024 Tax Rates

¹ Va. Code § 15.2-2503.

² Va. Code § 15.2-2500.



COUNTY OVERVIEW

Established in 1691, King and Queen County was named for King William III and Queen Mary II of England. Rich in history, the County is home to twenty historical markers recognizing sites of significance dating back to 1663. The County covers 326 square miles and is home to a population of 6,608 residents.³ At 72 miles in length but only 20 miles in width, King and Queen County is Virginia's longest county.

King and Queen County is a rural community with no incorporated towns. Of its 326 square miles, approximately 11 square miles (approximately 3%) is water area, including the nationally recognized Dragon Run wilderness ecosystem which includes the Dragon Run Swamp. Bordered by the Mattaponi, York, and Piankatank Rivers, it also joins King William County, Caroline County, Essex County, Middlesex County, and Gloucester County. Sitting in the heart of Virginia's Middle Peninsula, King and Queen County is home to thriving agricultural, timber, and mining industries, while also enjoying a close proximity to Williamsburg and the Tidewater Region of Virginia. King and Queen County is served by two four-lane highways - one on each end of the County - which is extremely important for economic development and a benefit not shared by many rural Virginia localities.



³ 2020 United States Census.



King and Queen County operates under the county board form of government⁴ and is served by five constitutional officers as well as an elected school board.

BOARD OF SUPERVISORS

J. Lawrence Simpkins, Chair, St. Stephens Church District
Sherrin C. Alsop, Vice-Chair, Newtown District
Mark R. Berry, Stevensville District
Carolyn R. Billups, Buena Vista District
Marie H. Norman, Shanghai District

CONSTITUTIONAL OFFICERS

Meredith Adkins, Commonwealth’s Attorney
William R. Balderson, Sheriff
Stephanie Sears, Treasurer
Kelly N. Lumpkin, Commissioner of the Revenue
Hattie Robinson, Circuit Court Clerk

SCHOOL BOARD

Celestine Gaines, Chair, Newtown District
Harwood Hall, Vice-Chair, Shanghai District
Howard Hill, St. Stephens Church District
Brenda Lee, Stevensville District
Daryl Oakley, Buena Vista District

BUDGET OVERVIEW

King and Queen County elected officials and staff alike strive to be good stewards of taxpayer funds. All funds available to, and controlled by, the County belong to the citizens, and the budgeting and expenditure of those funds requires a multi-step process.

I. THE PROCESS

The process of budget implementation includes three main steps. First, a budget must be adopted each year to govern the fiscal operations of the County;⁵ this is step one. The budget is only a plan, however, and in order to utilize the available financial resources in the manner set forth in the budget, those funds must be appropriated.⁶ Appropriation of the budgeted funds is step two. Finally, the third step in the process occurs in King and Queen County on a monthly basis as the Board of Supervisors approves the warrants – the expenditures.

⁴ Va. Code § 15.2-400, *et seq*

⁵ Va. Code §§ 15.2-2503 and 15.2-2504.

⁶ Va. Code § 15.2-2506.



The budget adoption process requires the publication of a budget summary in one or more newspapers of general circulation in the County followed by a public hearing.⁷ Finally, the budget must be adopted by a majority a vote no sooner than seven days following the budget public hearing.⁸

One final requirement, though arguably the most important, is the fixing of tax rates that correspond to the adopted budget. Both the adoption of the budget and the fixing of the tax rates must occur no later than the date on which the fiscal year begins, or July 1.⁹

II. FUNDS

Most revenue collected by the County is accounted for as General Fund revenue. Likewise, most day-to-day expenditures are reflected as General Fund expenditures. For the orderly reporting of certain items, however, other funds are sometimes established to segregate the fiscal activity of those items. The funds used in King and Queen County are:

General Fund
Capital Projects Fund
Social Services Fund
CSA Fund
School Fund
School Food Service Fund
School Capital Projects Fund
Landfill Contingency Fund
Court Security Fund
E-Summons Fund

Each fund is a self-balancing account that is considered to be a separate accounting entity. Revenues in the General Fund are comprised primarily of property taxes, sales taxes, license and permit fees, and revenues received from the state. While most of the General Fund revenue is used to maintain governmental operations, a portion is transferred to other funds.

III. FUND BALANCE POLICY

To ensure the County’s financial stability and continued sound financial decision making, the Board of Supervisors maintains a fund balance policy and has engaged the services of financial advisors Davenport and Company, LLC (Davenport). The fund balance policy was last amended in fiscal year 2022.

⁷ Va. Code § 15.2-2506..

⁸ Va. Code § 15.2-2506..

⁹ Va. Code § 15.2-2503.



King and Queen County Fund Balance Policy Revised for GASB 54

Purpose

The purpose of this policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are

spendable and nonspendable. These are broken up into five categories:

1. **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
2. **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
3. **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors by the same formal action that imposed the constraint originally.
4. **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

The Board of Supervisors is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved and adopted by the Board of Supervisors at a regularly scheduled public meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The Board of Supervisors has authorized the Treasurer as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

King and Queen County hereby sets a minimum required unassigned fund balance of \$7.5 million.

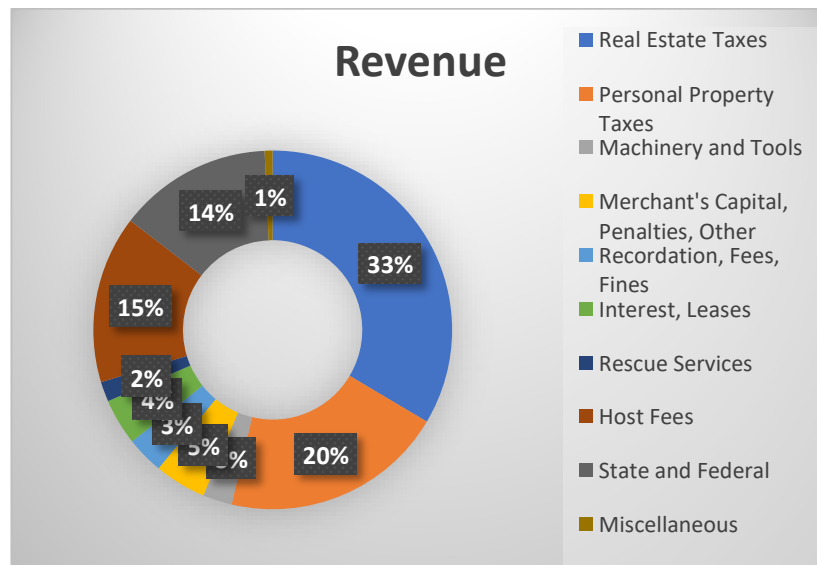


IV. THE PROPOSED BUDGET

The King and Queen County proposed budget for fiscal year 2025 totals **\$39,413,155** and is based on a real estate tax rate of **\$0.51**. This constitutes a \$.03 real estate tax increase from calendar year 2023 and is consistent with the fiscal plan designed by the County several years ago with the guidance of Davenport. This budget total accounts for standard, and approximately static, County operations; all school operations, including state and federal funding; and several capital projects and needs. The external factors applying the most pressure to fiscal operations at this time are (i) general inflation which impacts day-to-day operations; (ii) a significant inflation of wages, which impacts hiring and retention; and (iii) increased capital costs due to construction demand and lingering supply chain challenges.

A. Revenues

Like many rural localities in Virginia, the primary source of revenue in King and Queen County is real estate taxes. Real estate taxes are levied on taxable real estate at 100 percent of fair market value.¹⁰ Fair market value is established through the statutorily-required assessment process which must be completed at least every six years, though more frequent reassessment is permitted.¹¹ Real property taxes account for approximately 39% of locally-generated funds while personal property taxes account for around 23%. In 2024, each penny on the real estate tax rate will yield approximately **\$120,000** in revenue for King and Queen County. This is called the per penny yield and it changes annually due to changing circumstances like real property subdivisions, building additions, building renovations, and new construction.



¹⁰ Va. Code §§ 58.1-3200, 58.1-3201.

¹¹ Va. Code § 58.1-3321



Revenue projections for fiscal year 2025 include several new items:

- Lease revenue for the Telework Center. Given the expected completion date, this revenue item is projected at a conservative \$10,000.
- Expected contributions of \$80,000 from new participants on the regional radio system.
- Reimbursement from other localities (1 or 2) for shared economic development services.
- Revenue from RiverStreet for users of the broadband network.
- Additional miscellaneous revenue in anticipation of additional programming and tourism grants.
- State funding for the local library, expected in the amount of \$63,479.

It is important to note that the proposed budget also includes the use of general fund reserves but only for capital projects. However, the capital projects include both one-time projects as well as recurring needs. Use of general fund reserves is normal for one-time capital expenditures but not for recurring capital needs as is the case in the Proposed Budget, so this will need to be addressed in short order.

For several years, King and Queen County has planned for a gradual and deliberate increase in real estate tax rates to fund capital projects as well as the new debt service that was payable in full for the first time in fiscal year 2024. That is to say, in years past, King and Queen County dedicated additional funds to the reserve to be held and later used for a brief period of time for operational expenditures and debt service. This plan was made in order to avoid a precipitous increase in real estate tax rates and called for an increase of \$.03 per year for 4 to 5 years. “Davenport recommends that the County institute a multi-year (i.e. 3-year) Plan of Finance that contemplates a 3-4 cent increase in the real estate tax rate for 3 successive years at a minimum and then determine the need, if any, to extend to a fourth/fifth year(s).” Davenport, October 25, 2021, November 8, 2021, and January 23, 2023. In preparing the proposed fiscal year 2024 budget, the need to follow that recommendation was reiterated: [a]t this time, it is expected that increases of at least \$0.03 on the real estate tax rate will be needed each year for fiscal years 2025 through 2028.” King and Queen County, Virginia, County Administrator’s Proposed Budget, Fiscal Year 2024, p. 6.

The budget for fiscal year 2024 included \$628,367 out of reserve to pay debt service, an operational expenditure. The Proposed Budget includes the use of **no fund reserve for operating expenditures** but does propose the use of fund balance for capital projects, including those of a recurring nature. Again, that is



not a sustainable fiscal position, so like the covering of debt service, providing out of current revenues for recurring capital needs must be achieved in the near future. Hence, the need for the current year tax increase and expected future gradual real estate tax increases.

Tax Rates

	2020	2021	2022	2023	2024 Proposed
Personal Property	\$3.94	\$3.94	\$3.94	\$3.94	\$3.94
Machinery and Tools	\$1.11	\$1.11	\$1.10	\$1.10	\$1.10
Merchant’s Capital	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65
Farm Machinery	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10
Aircraft	\$1.58	\$1.58	\$1.58	\$1.58	\$1.58
Mobile Homes	\$0.53	\$0.53	\$0.55	\$0.48	\$0.51
Public Service Corporations	\$0.53	\$0.53	\$0.55	\$0.48	\$0.51
Real Estate	\$0.53	\$0.53	\$0.55	\$0.48	\$0.51

B. Expenditures

Planning the expenditure needs of the County for the upcoming fiscal year truly is an endeavor that takes hard work on the part of every employee. Countless hours are spent on reviewing current spending, identifying ways to reduce spending, and looking for grant opportunities that relieve some of the fiscal stress associated with meeting County needs. King and Queen County elected officials and staff work tirelessly to provide premier services to the citizens while consistently looking for grants and other opportunities to minimize costs. Notwithstanding those efforts, the last few years have been particularly difficult with spiraling inflation, consistent wage increases, workforce scarcity, and capital costs that have risen at an unprecedented rate. With those challenges, staff has done an excellent job of keeping budget requests to a minimum and working efficiently.

Expenditures may be grouped broadly into three main categories:

1. Core Services

Recurring operational expenditures include general administration, property maintenance, economic development, courts, emergency services, law enforcement, constitutional officers, and solid waste.

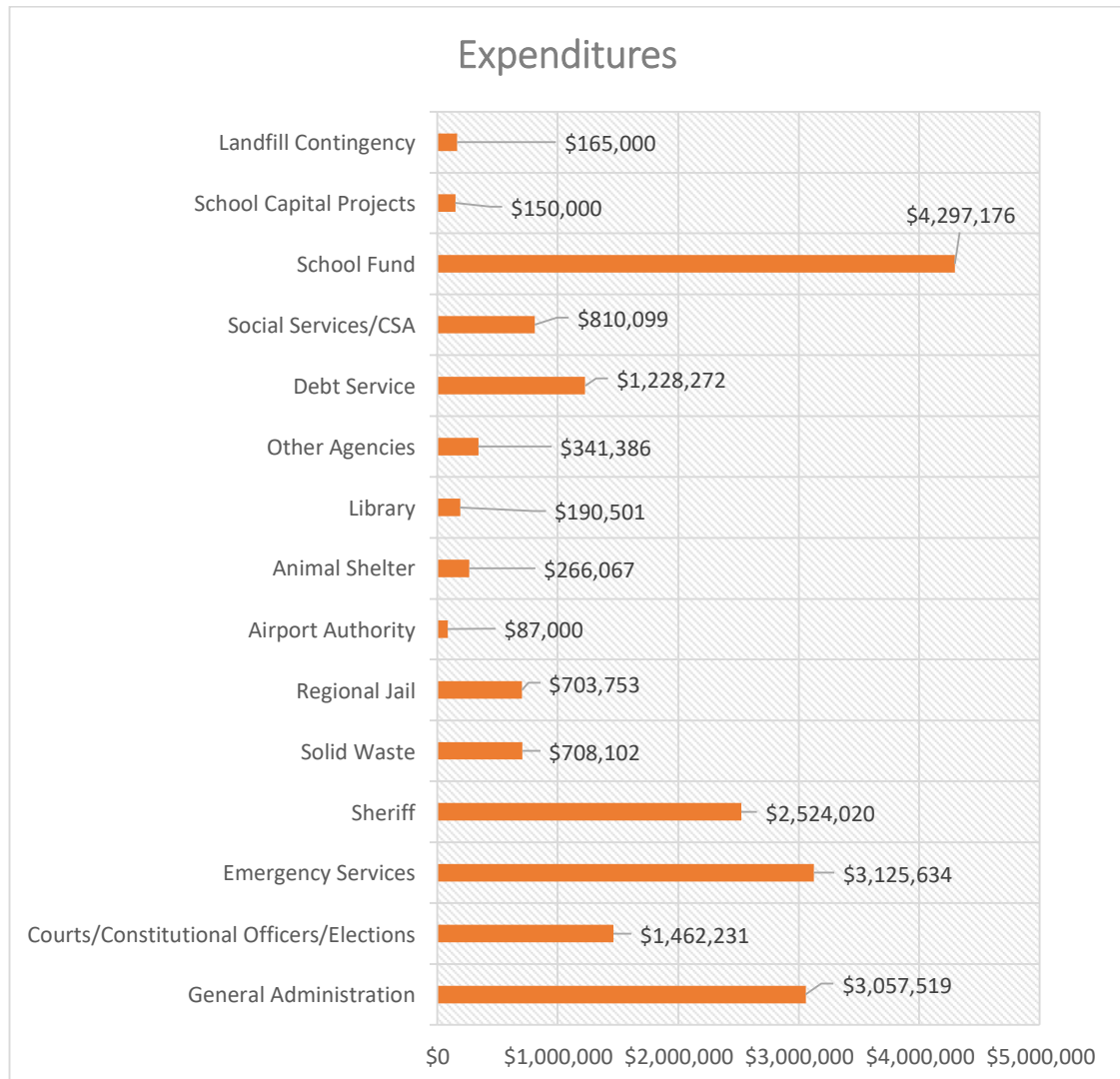


2. Outside Agencies

To provide required services, King and Queen County participates in several regional agencies that help to provide services while sharing costs. Outside agency contributions include the regional jail, the regional airport authority, the regional animal shelter, and various other community service providers.

3. Transfers to Funds

Transfers are required to provide revenues for those funds listed in Section II above: Capital Projects Fund, Social Services Fund, Child Services Act (CSA) Fund, School Fund, School Food Service Fund, School Capital Projects Fund, Landfill Contingency Fund, Court Security Fund, E-Summons Fund.





Despite even the best planning efforts, both the types of expenditures, as well as the amounts of even the most predictable expenditures, change year over year. Expenditure items in the proposed FY2025 budget that **differ from fiscal year 2024** are the following:

1. Nominal increases requested by departments and outside agencies are included.
2. Based on a communication received from the Commonwealth on March 7, 2024, a 3% cost of living increase is included for all employees, full time and part time.
3. Most additional salary increases that were requested are not included pending the development of a compensation plan which our human resources staff is working on.
4. The salary amount for the Animal Control Officer was increased to ensure adequate funding pending the development of a compensation plan.
5. Animal Shelter funding was increased to accommodate the proposed capital reserve fund established in the amended and restated agreement which is pending approval.
6. Additional training funds are included for the Board of Supervisors for the new members.
7. The Community Programming department is new in its entirety. The director's salary is divided between this department and Tourism, which also is an entirely new department.
8. Funds were included in the county administration department to begin the process of scanning historical records that must be retained. Files are growing in number and consuming valuable space in the administration building. The plan is to invest in scanning multiple cabinets of historical records each year until staff can move to the scanning of current records only.
9. A full-time salaried position was added to the economic development department in order to retain the services of our contracted economic development director. It is anticipated that one or more localities for whom the director currently works will continue to utilize the director's services and will reimburse King and Queen County accordingly. That income is included in the proposed budget to offset the cost to the County. The net cost to the County for this position is expected to be approximately \$75,000, including salary and benefits.
10. General District Court's furniture request is included.
11. Funds are included to convert the part-time maintenance position to full-time as more buildings requiring regular maintenance are coming online.



The County also has had significant difficulty in recruiting individuals for part time positions as no benefits are included.

12. Additional funds are included both in the general properties department as well as in the capital projects fund for the purpose of the Courts and Administration Building maintenance. Attention is needed to this facility, which constitutes a major investment made by the County that needs to be properly maintained and is now almost 30 years old.
13. An additional stipend has been added to the human resources department. This department was launched by two current employees, one of which was provided a stipend for the additional duties and time commitment and one of which was not. This stipend corrects that disparity. It is likely that this department will need a full-time director in the next 2 to 3 years. As staff numbers increase, recruitment challenges grow, and the need for solid human resources policies escalates, it is becoming increasingly apparent that full-time attention to human resources matters will be needed. If or when that happens, the stipends should no longer be needed.
14. A significant increase in the IT department budget is attributable to additional software implemented, additional security training required by the Commonwealth, the transfer of all department copier expenses to the IT department, and increasing equipment replacement needs.
15. The increased expenditure to the MPPDC is attributable to the additional grant positions approved in 2023.
16. The increase in the Registrar budget from fiscal year 2024 is attributable to the conversion of the part-time position to a full-time position. This position was converted to full time to provide assistance and backup to other departments when not needed by the Registrar, and the individual in this position has been a tremendous help county wide. Converting this position already has been beneficial to almost every department and has been greatly appreciated.
17. The rescue services budget includes a sizeable increase attributable primarily to an increase in mandatory overtime payments governed by the Federal Fair Labor Standards Act; training; and the establishment of pharmacy facilities.



C. Capital Projects and Expenditures

Capital project development has been a major topic of discussion for King and Queen County over the last several years. Currently, the Telework/Telehealth Center on Route 33, shown here, is under construction. The central fire and EMS station and an elementary school facility are under development.



To fund the cost of these, and perhaps other, capital projects, the County issued bonds in 2022 in the amount of \$20,000,000. Prior to 2022, the County was debt free. The interest rate secured on the 2022 bond issue is a quite favorable, and historically low, 2.04%; the proceeds are invested with the Virginia State Non-Arbitrage Program (SNAP) and currently earn in excess of 4%, principal and interest to be withdrawn as needed. The debt service payment on the bonds is \$1,228,272 per year for 20 years beginning in fiscal year 2024.

In addition to the bond issue, King and Queen County is poised to generate new revenue with economic development projects that are on the horizon. The largest of those projects is a solar facility that, if built, will generate recurring revenue of approximately \$250,000 per year, increasing over time to approximately \$300,000 per year, for a total period of thirty years. Further, and also contingent on the construction and operation of the facility, the developer will pay to the County three lump sum payments, one each year for the first three years of operation in the amount of \$1,333,333.

Aside from major construction projects, other needs in the County also constitute capital expenditures and are more recurring in nature. Included in the proposed budget are the following capital needs which are recurring in nature though at different locations or relating to differing assets each year:



- Circuit Court repairs
- Administration building HVAC and boiler replacement
- Administration building interior painting and flooring
- Generator replacement for tower sites and Station 8
- Purchase of police cars and one County vehicle
- Purchase of EMS vehicle
- Purchase of ambulance

The total cost of these items is **\$1,320,000**. As more and more deferred projects are addressed, this recurring number should decrease in coming years. However, the County must continue on the designed path of slow but steady real estate tax increases to ensure (i) that funds are available for this type of recurring capital needs, and (ii) additional funds are set aside for larger one-time expenditures when the need arises.

V. CONTINGENCIES

Contingencies are those items for which definitive plans are not yet known but for which provision should be made because they are known and may be needed during the course of the year. Such contingencies also may include items which the governing body wishes to further consider but has not made a final determination as to whether the item will be funded or the endeavor will proceed.

The contingency items included in this proposed budget include the following, all of which would be spent only if the Board of Supervisors approved the request and the corresponding transfer of the funds to the respective department in order to move forward with the project:

[See next page]



Contingency Item	Amount	Notes
Hazardous Duty VRS Multiplier Increase	\$31,000	Requested by rescue services and the sheriff.
Grant Match Contingency	\$75,000	To make funds available should the Board of Supervisors elect to accept grants awarded during the course of the fiscal year.
Bay Transit – additional route	\$14,500	To provide an additional route to cover West Point and Route 33 to Nick’s. This route would free up another bus to serve the balance of the County. s.
Salary Contingency – Rescue Services	\$30,000	To cover unexpected occurrences; included annually.
Salary Step – Sheriff’s Office	\$35,000	To make funds available should employees become eligible for step increases.
Salary Contingency	\$290,000	To make funds available for unexpected absences and other unforeseen circumstances, and additional positions as they may be approved from time to time by the Board.
Miscellaneous	\$42,296	

There were other requests submitted this year which are not provided for in the proposed budget. Should the Board of Supervisors wish to fund any one or more of those requests, the total cost, including benefits, would be as follows:

Request	Total Cost
Deputy Positions (4)	\$305,752
Resiliency Officer	\$85,890
Emergency Services Positions (3)	\$357,550
School Additional Funds	\$71,417
Zoning and Planning Position	\$65,114

The additional cost of any an added request could be funded by (i) replacing an included expenditure, (ii) increasing the tax rate, or (iii) utilizing reserve funds.



VI. RESERVE FUNDS

It is imperative to retain a healthy fund balance, and preferably to have a fund balance policy just as King and Queen County does. See Section III above. When budgeting, it is important that the annual budget reflect the use of the fund balance, also called rainy day funds or reserve funds, only for specific uses and with close oversight.

This Proposed Budget includes the use of \$6,956,000 out of the reserve, all for capital projects. Further, it is important to note that the majority of those capital projects are one-time expenditures:

Emergency Services Facility:	\$3,500,000	
Site Work – Carlton’s Corner Property:	\$2,000,000	
Telework Center (net of grant funds):	<u>\$ 136,000</u>	\$5,636,000
Recurring Projects:	<u>\$1,320,000</u>	<u>\$1,320,000</u>
TOTAL		\$6,956,000

Each time capital expenditures are made, it is prudent to again evaluate the impact on the reserve fund. Beginning with the general fund balance at October 31, 2023 (the lowest balance amount – the time when prior year tax collections have been utilized and before current year collections are actively underway), the fund balance impact is projected to be as follows:

General Fund Balance Prior to Capital Expenditures		
General Fund Balance at 10/31/2023	\$24,145,605	
Loan Proceeds Available	\$18,500,000	
Wireless Authority Funds Available	\$600,000	
Total Available Funds		\$43,245,605
LESS:		
Minimum Fund Balance per Policy	\$7,500,000	
Landfill Post Closure	\$3,500,000	
Ambulance Purchase Approved	\$400,000	
EDA Funds Approved for Property Purchases	\$450,000	
School Capital Projects	\$320,000	
Other Restricted Funds	\$300,000	\$12,470,000
Funds Available for Capital Projects		\$30,775,605
2025 – Emergency Services Facility	\$3,500,000	
2025 – Carlton’s Corner Site Work	\$2,000,000	
2025 – Telework Center (net of grant funds)	\$136,000	
2025 – Recurring Projects	\$1,320,000	
Total 2025 Proposed Use of Reserve Funds		\$6,956,000
2024 - Telework Center Reduction to Fund Balance	\$864,000	
2024 – Ambulance Payment Reduction to Fund Balance	\$400,000	\$1,264,000
After 2025 - Anticipated Funds Available for Capital Projects		\$22,555,605



MOVING FORWARD

The Challenges

Like so many of the County's peers, the challenge for King and Queen County is maximizing the provision of services to citizens while minimizing the need to raise taxes. Even when operations remain constant, salaries, regulatory requirements, and costs do not. The primary services that all of rural Virginia provides to its citizens are schools, emergency services, social services, and solid waste disposal. The same holds true for King and Queen County.

Because needs as well as costs are ever changing, a managed approach to revenue escalation is necessary. Economic development opportunities are explored by staff on a continuous basis, with meetings scheduled regularly. Though infrastructure limitations reduce the types and numbers of available options, staff is working behind the scenes with consultants and prospective companies to expand the tax base of the County.

Another challenge on which the Middle Peninsula Planning District Commission is keenly focused is coastal flooding. Resiliency programs are explored daily, and efforts are underway to possibly welcome to the Middle Peninsula some companies that focus on just that issue. Coastal resiliency will be a topic for decades, if not centuries, to come and includes coastal issues as well as inland challenges (e.g., roadway flooding) that affect all parts of the County as well as the Commonwealth as a whole.

Economic Development

The County is committed to exploring economic development opportunities. In 2023, the Industrial Development Authority engaged the services of a leading economic development consultant in Virginia, adopted an economic development strategic action plan, and engaged the Timmons Group to identify prime economic development properties in King and Queen County. Further, construction of the telework center is underway, a facility that will host the regional Planning District Commission offices as well as multiple transitional workspaces designed to attract and grow businesses.

As economic development opportunities are explored and cultivated, by far one of the most important assets and points of focus is the school division. Potential employers want to know there is an available, skilled, reliable workforce to serve their businesses and want to know the school division, together with other local educational resources, will work to provide the skill sets needed. King and Queen County Public Schools is fully accredited, and Rappahannock Community College provides additional training and educational programs for our local workforce. Continued investment in these educational resources is critical, and increased efforts to improve twenty-first century skills must be encouraged.



What to Expect in Coming Years

In order to keep up with increasing demands and increasing costs, slow but steady tax increases will be needed. The need for those increases relates primarily to recurring capital needs, the costs for which are not fully covered at current revenue levels. However, if already-approved commercial projects are fully developed, the County also will see an increase in tax revenue associated with those projects, thereby potentially reducing the tax burden on citizens.

In addition, staff continues to seek out opportunities to increase efficiencies, both in operations as well as in service provision. In many contexts, this may mean more shared regional services. Some of the regional partnerships in which the County already participates include the Middle Peninsula Regional Security Center (the regional jail), a regional radio network, a regional animal shelter, and the Middle Peninsula Regional Airport. Other opportunities for regional collaboration are likely to be promoted by the Commonwealth.

IN CONCLUSION

In conclusion, it comes as a welcome surprise to report that the Proposed Budget utilizes zero dollars to cover debt service on the bonds issued in 2022. In fiscal year 2024, the adopted budget anticipated \$628,367 to be utilized out of reserve funds to pay the debt service; the expectation was that for fiscal year 2025 the need to use reserve funds for that same purpose would have been approximately half of the fiscal year 2024 amount, or around \$315,000. The fact that no reserve funds are needed is a huge step in a positive budget direction for the County. The next hurdle is to achieve a level where recurring capital needs are likewise covered out of current year revenues and similarly would need to use no reserve funds. On the current trajectory, and under the current plan, the County should be able to achieve that goal in the next couple of years, which will keep King and Queen County on the solid financial footing that it currently enjoys. Under solid leadership, with sound fiscal planning and good stewardship of financial resources, King and Queen County has for quite some time, and remains to be, fiscally responsible and strong.

King and Queen County			
Sources and Uses of Funds FY2025			
County Administrator Proposed Budget FY2025			
Sources			
GENERAL FUND			
<i>Use of Fund Balance - Capital Projects</i>	\$6,956,000		
<i>Use of Fund Balance - Operations</i>	\$119,547		\$7,075,547
Real Estate Taxes	\$6,281,003		
Personal Property Taxes	\$3,807,584		
Manufactured Homes	\$37,142		
Farm Machinery	\$131,850		
Machinery & Tools	\$367,518		
Merchant's Capital	\$54,289		
Penalties and Interest	\$145,000		
Other Local Taxes	\$620,000		
Recordation Taxes	\$75,000		
Licenses, Permits, and Fees	\$325,200		
Fines and Forfeitures	\$229,500		
Revenue from the Use of Money	\$754,000		
Revenue from the Use of Property	\$68,390		
Court Fees	\$12,900		
Rescue Services and Radio System	\$340,000		
Host Fees/PILT Payments/Broadband	\$2,902,000		
Recovered Costs and Miscellaneous	\$147,296	local	\$16,298,672
Revenue from the Commonwealth	\$2,674,038		
Revenue from the USA	\$30,000	state and federal	\$2,704,038
OTHER FUNDS			
Non-local Revenue to Capital Projects Fund	\$1,864,000		
Non-local Revenue Social Services Fund	\$1,462,013		
Non-local Revenue to CSA Fund	\$680,000		
Non-local Revenue to CSA Administration Fund	\$13,405		
Non-local Revenue to School Fund	\$8,706,584		
Non-local Revenue to School Food Services Fund	\$553,441		
Non-local Revenue to Court Security Fund	\$75,049		
Non-local Revenue to E-Summons Fund	40,000		\$13,394,492
TOTAL SOURCES OF FUNDS			\$39,472,749
USES			
CORE SERVICES			
General Administration	\$2,182,456		
Property Maintenance	\$536,527		
Economic Development	\$136,200		
Courts	\$116,487		
Emergency Services (includes contributions)	\$3,203,301		
Sheriff	\$2,567,219		
Constitutional Officers/Elections (excluding Sheriff)	\$1,371,130		
Solid Waste	\$708,102		\$10,821,420
OUTSIDE AGENCIES			
Regional Jail	\$703,753		
Airport Authority	\$87,000		
Animal Shelter	\$250,661		
Library	\$192,490		
Other Community Agencies	\$346,386		\$1,580,290
FUNDS			
	Local Revenue	Non-Local Revenue	
Capital Projects Expenditures	\$6,956,000	\$1,864,000	\$8,820,000
Capital Projects Debt Service	\$1,228,272	\$0	\$1,228,272
Social Services Fund (VPA)	\$483,952	\$1,462,013	\$1,945,965
CSA Fund	\$320,000	\$680,000	\$1,000,000
CSA Administration Fund	\$6,147	\$13,405	\$19,552
School Fund	\$4,367,176	\$8,706,584	\$13,073,760
School Food Service Fund	\$0	\$553,441	\$553,441
School Capital Projects Fund	\$150,000	\$0	\$150,000
Landfill Contingency	\$165,000	\$0	\$165,000
Court Security Fund	\$0	\$75,049	\$75,049
E-Summons Fund	\$0	\$40,000	\$40,000
TOTAL	\$13,676,547	\$13,394,492	\$27,071,039
TOTAL USE OF FUNDS			\$39,472,749

King and Queen County Revenue and Expenditure Summary FY2025

Revenue	Original Requests	Adjusted Recommendation	Adopted Budget FY2025
General Fund	\$18,524,833	\$26,078,257	\$26,078,257
County Capital Projects Fund	\$7,370,000	\$10,048,272	\$10,048,272
Social Services Fund	\$1,945,965	\$1,945,965	\$1,945,965
CSA Fund	\$1,000,000	\$1,000,000	\$1,000,000
CSA Administration Fund	\$19,552	\$19,552	\$19,552
School Fund	\$13,073,760	\$13,073,760	\$13,073,760
School Food Services Fund	\$553,441	\$553,441	\$553,441
School Capital Project Fund	\$150,000	\$150,000	\$150,000
Court Security Fund	\$75,049	\$75,049	\$75,049
Landfill Contingency Fund	\$165,000	\$165,000	\$165,000
E-Summons Fund	\$40,000	\$40,000	\$40,000
Less Interfund Transfers	-\$9,242,275	-\$13,676,547	-\$13,676,547
Total:	\$33,675,325	\$39,472,749	\$39,472,749

Expenditure	Original Recommendation	Adjusted Recommendation	Adopted Budget FY2025
General Fund	\$22,363,274	\$26,078,257	\$26,048,257
County Capital Projects Fund	\$7,370,000	\$10,048,272	\$10,048,272
Social Services Fund	\$1,945,965	\$1,945,965	\$1,945,965
CSA Fund	\$1,000,000	\$1,000,000	\$1,000,000
CSA Administration Fund	\$19,552	\$19,552	\$19,552
School Fund	\$13,073,760	\$13,073,760	\$13,073,760
School Food Services Fund	\$553,441	\$553,441	\$553,441
School Capital Project Fund	\$150,000	\$150,000	\$150,000
Court Security Fund	\$75,049	\$75,049	\$75,049
Landfill Contingency Fund	\$165,000	\$165,000	\$165,000
E-Summons Fund	\$40,000	\$40,000	\$40,000
Less Interfund Transfers	-\$9,242,275	-\$13,676,547	-\$13,676,547
Total:	\$37,513,766	\$39,472,749	\$39,442,749

To Balance Operating Budget:	-\$3,838,441	\$0	\$30,000
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Total General Fund Balance			
Used for Capital Projects:	\$8,184,272	\$10,048,272	\$10,048,272

Total General Fund Balance			
Used for School Capital:	\$150,000	\$150,000	\$150,000

Total Use of General Fund			
Balance for Operating:	\$0	\$7,075,547	\$0

Total Use of General Fund			
Balance	\$8,334,272	\$17,273,819	\$10,198,272

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
Use of fund Balance	0	0	\$ 2,725,867	\$ 2,725,867	-	(2,725,867)	0.00%	\$ -	\$ 7,075,547	\$ 7,075,547
Total Use of Fund Balance			\$ 2,725,867	\$ 2,725,867	-	(2,725,867)	0.00%	\$ -	\$ 7,075,547	\$ 7,075,547
LOCAL REVENUE										
Real Estate - 2010										
Real Estate - 2011		43								
Real Estate - 2012	-108	188					0.00%	\$ -	\$ -	\$ -
Real Estate - 2013		222					0.00%	\$ -	\$ -	\$ -
Real Estate - 2014	628	679					0.00%	\$ -	\$ -	\$ -
Real Estate - 2015	1,680	753					0.00%	\$ -	\$ -	\$ -
Real Estate - 2016	3,660	1,194					0.00%	\$ -	\$ -	\$ -
Real Estate - 2017	4,521	2,951					0.00%	\$ -	\$ -	\$ -
Real Estate - 2018	10,197	2,621					0.00%	\$ -	\$ -	\$ -
Real Estate - 2019	27,619	13,383			922	922	undefined	\$ -	\$ -	\$ -
Real Estate - 2020	108,407	72,926			1,382	1,382	undefined	\$ -	\$ -	\$ -
Real Estate - 2021	4,693,605	66,465			2,885			\$ -	\$ -	\$ -
Real Estate - 2022		4,888,072	\$ 5,708,780	\$ 5,708,780	18,481					
Real Estate - 2023					4,770,507					
Real Estate - 2024										
Total Real Estate Taxes:	4,850,209	5,049,540	5,708,780	5,708,780	4,794,177	2,304	0	\$ 5,729,644	\$ 5,977,343	\$ 5,977,343
Public Service Corporation	217,706	247,909	\$ 248,105	\$ 248,105	304,768	56,663	22.84%	\$ 303,660	\$ 303,660	\$ 303,660
Total Public Service Corporation	217,706	247,909	\$ 248,105	\$ 248,105	304,768	56,663	22.84%	\$ 303,660	\$ 303,660	\$ 303,660
Personal Property - 2015	258						0.00%			
Personal Property - 2016	458	104					0.00%			
Personal Property - 2017	1,602	696					0.00%	\$ -	\$ -	\$ -
Personal Property - 2018	4,003	1,721			142	142	undefined	\$ -	\$ -	\$ -
Personal Property - 2019	8,537	2,608			1,059	1,059	undefined	\$ -	\$ -	\$ -
Personal Property - 2020	57,785	5,395			738	738	undefined	\$ -	\$ -	\$ -
Personal Property - 2021	2,221,403	31,078			5,917	5,917	undefined	\$ -	\$ -	\$ -
Personal Property - 2022		2,708,268	\$ 3,226,502	\$ 3,226,502	29,721					
Personal Property - 2023					1,929,486					
Personal Property - 2024										
Personal Property/Uncollectable								\$ 3,807,584	\$ 3,807,584	\$ 3,807,584
Total Personal Property:	2,294,046	2,749,870	\$ 3,226,502	\$ 3,226,502	1,967,063	(1,259,439)	-39.03%	\$ 3,807,584	\$ 3,807,584	\$ 3,807,584
Manufactured Home - 2016	64						0.00%			
Manufactured Homes - 2017	185						0.00%			

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
Manufactured Homes - 2018	167	52				-	0.00%			
Manufactured Home - 2019	601				\$ 87	87	undefined			
Manufacture Home - 2020	2,064	490			\$ 87	87	undefined	\$ -	\$ -	\$ -
Manufacture Home - 2021	29,630	993			\$ 145	145	undefined			\$ -
Manufacture Home - 2022		35,267	\$ 38,673	\$ 38,673	\$ 277	(38,396)	-99.28%			
Manufactured Homes - 2023					\$ 22,106					
Manufactured Homes - 2024								\$ 37,142	\$ 37,142	\$ 37,142
Total Manufactured Home:	32,711	36,802	\$ 38,673	\$ 38,673	22,702	(38,077)	-98.46%	\$ 37,142	\$ 37,142	\$ 37,142
Farm Machinery - 2018	4,202									
Farm Machinery - 2019	4,161	1,058			166	166	undefined			
Farm Machinery - 2020	53	4,466			137	137	undefined	\$ -	\$ -	\$ -
Farm Machinery - 2021	122,261	5,901			123	123	undefined			
Farm Machinery - 2022		130,214	\$ 131,071	\$ 131,071	(10)	(131,081)	-100.01%			
Farm Machinery - 2023					120,787					
Farm Machinery - 2024								\$ 131,850	\$ 131,850	\$ 131,850
Total Farm Machinery:	130,677	141,639	\$ 131,071	\$ 131,071	121,203	(9,868)	-7.53%	\$ 131,850	\$ 131,850	\$ 131,850
Machinery & Tools - 2019	91					-	0.00%			
Machinery & Tools - 2020	183	295				-	0.00%	\$ -	\$ -	\$ -
Machinery & Tools - 2021	335,386	-1,361								
Machinery & Tools - 2022		337,024	\$ 353,428	\$ 353,428	37	(353,391)	-99.99%			
Machinery & Tools - 2023					270,140					
Machinery & Tools - 2024								\$ 367,518	\$ 367,518	\$ 367,518
Total Machinery & Tools:	335,660	335,958	\$ 353,428	\$ 353,428	270,177	(83,251)	-23.56%	\$ 367,518	\$ 367,518	\$ 367,518
Merchants Capital - 2015	33									
Merchants Capital - 2016										
Merchants Capital - 2017						-	0.00%			
Merchants Capital - 2018										
Merchants Capital - 2019	145					-	0.00%	\$ -	\$ -	\$ -
Merchants Capital - 2020	535					-	0.00%	\$ -	\$ -	\$ -
Merchants Capital - 2021	39,605									
Merchants Capital - 2022		43,067	\$ 43,728	\$ 43,728	160	(43,568)	-99.63%			
Merchants Capital - 2023					49,514					
Merchants Capital - 2024								\$ 54,289	\$ 54,289	\$ 54,289
Total Merchants Capital:	40,318	43,067	\$ 43,728	\$ 43,728	49,674	5,946	13.60%	\$ 54,289	\$ 54,289	\$ 54,289
Penalties - All Property Taxes	118,289	130,143	\$ 100,000	\$ 100,000	11,520	(88,480)	-88.48%	\$ 100,000	\$ 100,000	\$ 100,000
Interest - All Property Taxes	42,936	49,963	\$ 45,000	\$ 45,000	12,962	(32,038)	-71.20%	\$ 45,000	\$ 45,000	\$ 45,000

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
Unclaimed Tax, Sale Funds						-	0.00%			
Personal Property non-filing						-	0.00%			
Total Penalties & Interest:	161,225	180,106	\$ 145,000	\$ 145,000	24,482	(120,518)	-83.12%	\$ 145,000	\$ 145,000	\$ 145,000
Local Sales and Use Taxes	373,625	400,504	\$ 375,000	\$ 375,000	96,476	(278,524)	-74.27%	\$ 375,000	\$ 400,000	\$ 400,000
General Utility Tax						-	0.00%			
Consumer Utility Taxes	186,759	187,961	\$ 187,000	\$ 187,000	68,681	(118,319)	-63.27%	\$ 187,000	\$ 187,000	\$ 187,000
Business License Taxes	24,929	26,240	\$ 25,000	\$ 25,000	3,050	(21,950)	-87.80%	\$ 28,000	\$ 28,000	\$ 28,000
Bank Franchise Taxes	5,040	5,247	\$ 5,000	\$ 5,000		(5,000)	0.00%	\$ 5,000	\$ 5,000	\$ 5,000
Cable TV Franchise Tax						-	0.00%			
Total Other Local Taxes:	\$ 590,353	\$ 619,952	\$ 592,000	\$ 592,000	168,207	(423,793)	-71.59%	\$ 595,000	\$ 620,000	\$ 620,000
Vehicle License 2016	161	100				-	0.00%			
Vehicle License 2017	275	75				-	0.00%			
Vehicle License 2018	531	375			50	50	undefined			
Vehicle License 2019	919	475			75	75	undefined			
Vehicle License 2020	3,522	707			75	75	undefined			
Vehicle License 2021	23,815	1,880			125	125	undefined	\$ -	\$ -	\$ -
Vehicle Licenses 2022	168,195	37,282			934	934	undefined			
Vehicle License 2023		167,447	\$ 200,000	\$ 200,000	17,297					
Vehicle License 2024								\$ 200,000	\$ 200,000	\$ 200,000
Total Vehicle License Taxes:	197,418	208,341	\$ 200,000	\$ 200,000	18,556	(181,444)	-90.72%	\$ 200,000	\$ 200,000	\$ 200,000
Recordation Taxes	77,698	70,402	\$ 75,000	\$ 75,000	24,389	(50,611)	-67.48%	\$ 75,000	\$ 75,000	\$ 75,000
Total Recordation Taxes:	77,698	70,402	\$ 75,000	\$ 75,000	24,389	(50,611)	-67.48%	\$ 75,000	\$ 75,000	\$ 75,000
Dog Licenses - 2021	616					-	0.00%	\$ -	\$ -	\$ -
Dog License - 2022	3,456	515				(4,038)	-89.73%			
Dog Licenses - 2023		3,340	\$ 4,500	\$ 4,500	462	(4,038)				
Dog License - 2024					335			\$ 4,500	\$ 4,500	\$ 4,500
Total Dog Licenses:	4,072	3,855	\$ 4,500	\$ 4,500	797	(3,703)	-82.29%	\$ 4,500	\$ 4,500	\$ 4,500
Land Use Permits	34,290	24,370	\$ 20,000	\$ 20,000	850	(19,150)	-95.75%	\$ 25,000	\$ 25,000	\$ 25,000
Transfer Fees	385	391	\$ 400	\$ 400	161	(239)	-59.75%	\$ 400	\$ 400	\$ 400
Zoning Permits	5,250	5,775	\$ 6,000	\$ 6,000	1,800	(4,200)	-70.00%	\$ 6,000	\$ 6,000	\$ 6,000
Subdivision Permits	1,600	888	\$ 1,700	\$ 1,700	425	(1,275)	-75.00%	\$ 1,200	\$ 1,200	\$ 1,200
Building Permits	48,044	52,630	\$ 72,000	\$ 72,000	25,164	(46,836)	-65.05%	\$ 72,000	\$ 72,000	\$ 72,000
Building Department Fees	4,000	6,710	\$ 5,000	\$ 5,000	1,250	(3,750)	-75.00%	\$ 5,000	\$ 5,000	\$ 5,000
Building Appeal Board Fees						-	0.00%			

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
Septic Tank Permits	70		\$ 200	\$ 200		(200)	0.00%			
E & S Sureties/Refundable	17,423	19,470			20,959	20,959	undefined			
Cash Proffer (Peeble Beach)	2,224	6,671				-	0.00%			
E & S Permits	11,100	6,300	10,000	10,000	4,000	(6,000)	-60.00%	10,000	10,000	10,000
JPA Review Fee	350	350	500	500	(150)	(650)	-130.00%	500	500	500
911 Marker Fee	180	350	200	200	100	(100)	-50.00%	200	200	200
GIS Map Charges						-	0.00%			
Wetlands Board Application Fees	2,425	1,310			1,050	1,050	undefined			
WQIA/JPA Modification Fee		400			200	200	undefined	400	400	400
Wetlands Mitigation/Refunds	4,650					-	0.00%			
Total Permits & Fees:	131,991	125,615	116,000	116,000	55,809	(60,191)	-51.89%	120,700	120,700	120,700
Court Fines	184,063	207,391	220,000	220,000	73,990	(146,010)	-66.37%	220,000	220,000	220,000
Interest on Fines	2,584	4,898	2,500	2,500	1,018	(1,482)	-59.28%	4,500	4,500	4,500
FBI Backgrd Cks - FBI Portion						-	0.00%			
FBI Backgrd Cks - Sheriff Portion	4,655	5,819	5,000	5,000	2,261	(2,739)	-54.78%	5,000	5,000	5,000
Local Election Fees					\$ 2,100					
Zoning & E & S Violations	-100					-	0.00%			
Animal Control Violations						-	0.00%			
Total Fines & Foreitures:	191,202	218,108	227,500	227,500	79,369	(148,131)	-65.11%	229,500	229,500	229,500
Interest Earned - Bank Deposit	9,845	55,157	40,000	40,000	15,006	(24,994)	-62.49%	55,000	55,000	55,000
Interest Earned - Investments	25,803	684,168	375,000	375,000		(375,000)	0.00%	699,000	699,000	699,000
Interest Earned - CDBG	31	29				-	0.00%			
Housing Grant Client Reimbursement						-	0.00%			
Total Revenue - use of money:	35,679	739,354	415,000	415,000	15,006	(399,994)	-96.38%	754,000	754,000	754,000
Rental - Health Department	19,890	19,904	19,890	19,890	8,288	(11,602)	-58.33%	19,890	19,890	19,890
Revenue from Sale of Property						-	0.00%			
Rental - American Tower	24,962	25,711	26,500	26,500	11,014	(15,486)	-58.44%	26,500	26,500	26,500
Telework Center Lease Revenue										
Land Lease - Fulcrum	12,000	12,000	12,000	12,000	6,000	(6,000)	-50.00%	12,000	12,000	12,000
Total Revenue - Use of Property:	56,852	57,615	58,390	58,390	25,302	(33,088)	-56.67%	58,390	68,390	68,390
Fees of Clerk of Circuit Court						-	0.00%			
Sheriff's Fees	447	885	500	500	479	(21)	-4.20%	1,000	1,000	1,000
Courthouse Maintenance Fees	6,139	6,582	7,000	7,000	2,323	(4,677)	-66.81%	7,000	7,000	7,000
Local Court Appt Atty	2,336	2,792	5,000	5,000	533	(4,467)	-89.34%	2,500	2,500	2,500

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
Blood Test/DNA		30			15					
Jail Admissions Fees	1,219	1,079	1,200	1,200	457	(743)	-61.92%	1,200	1,200	1,200
Non Consecutive Jail Fees	228	166			31	31	undefined			
Commonwealth's Attorney Office	1,254	1,415	1,200	1,200	365	(835)	-69.58%	1,200	1,200	1,200
Total Court Fees:	11,623	12,949	14,900	14,900	4,203	(10,697)	-71.79%	12,900	12,900	12,900
Rescue Services Billing	223,893	266,818	250,000	250,000	58,545			250,000	260,000	260,000
Public Safety Radio System	20,430	24,364	25,000	25,000				25,000	80,000	80,000
Total Charges for Rescue:	244,323	291,182	275,000	275,000	58,545			275,000	340,000	340,000
Gas Revenue/Ingenco	25,161	39,465	25,000	25,000	13,554	(11,446)	-45.78%	38,000	38,000	38,000
Host/Tonnage Fees	2,621,454	2,586,222	2,700,000	2,700,000		(2,700,000)	0.00%	2,700,000	2,700,000	2,700,000
Landfill Contingency Revenue						-	0.00%			
Total Host/Tonnage Fees:	2,646,615	2,625,687	2,725,000	2,725,000	13,554	(2,711,446)	-99.50%	2,738,000	2,738,000	2,738,000
Total Charges for Services:	0	0	0	0	-	-	0.00%	0	0	0
Ingenco Payment In Lieu of Taxes	20,000	20,000	20,000	20,000		(20,000)	0.00%	20,000	20,000	20,000
ITI In Lieu of Taxes										
Total In lieu of Taxes:	20,000	20,000	20,000	20,000	-	(20,000)	0.00%	20,000	20,000	20,000
Economic Development Reimbursement								50,000	50,000	50,000
Expenditure Refunds - Other	0	0				-	0.00%			
Total Expenditure Refunds:	0	0	0	0	-	-	0.00%	50,000	50,000	50,000
Revenue Sharing/Riverstreet								144,000	144,000	144,000
Total Revenue Sharing:								144,000	144,000	144,000
Gifts and Donations							0.00%			
Sale of Salvage/Surplus							0.00%			
Treasurer's Court Fees							0.00%			
Treasurer's Admin Fees	60,685	76,186	65,000	65,000	8,113		0.00%	65,000	65,000	65,000
Credit Card Fee Account	-36,364	-46,975			(2,622)		undefined			
Administrative Fee - Debit Set-off							0.00%			
Opioid Settlement Funds		21,462			4,989		undefined			
Cash Short/Over		8			65		undefined			
Tax Payments/Over & Short	-11	18			(16)		undefined			
Miscellaneous - Other	14,716	9,727	5,000	5,000	10		0.00%	20,000	29,296	29,296

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
Total Miscellaneous Revenue:	39,026	60,426	\$ 70,000	\$ 70,000	10,539	(59,461)	-84.94%	\$ 85,000	\$ 94,296	\$ 94,296
Charges for Health							0.00%			
Court Costs	-36	-103			(12)	(12)	undefined	\$ -	\$ -	
Lis Pendens - James Elliott							0.00%			
Recovered Costs/Circuit Court	2,684	2,441	\$ 3,000	\$ 3,000	1,006		0.00%	\$ 3,000	\$ 3,000	\$ 3,000
VPI Extension Service							0.00%			
Del. Real Estate Advertising							0.00%			
Reimburse Juvenile Expenditure							0.00%			
Lien Costs							0.00%			
Other Recovered Treas Costs							0.00%			
Drug Enforcement Restitution	2,183	421			44	44	undefined			
Sheriff Deputy Recovered Costs							0.00%	\$ -	\$ -	\$ -
Transfers from School Capital										
Transfers from VPPSA fund										
Health Dept unspent local funds	15,858									
Total Recovered Costs:	20,689	2,759	\$ 3,000	\$ 3,000	1,038	(1,962)	-65.40%	\$ 3,000	\$ 3,000	\$ 3,000
<u>REVENUE FROM THE COMMONWEALTH</u>										
Forest Products Receipts	\$ 73,577	\$ 151,983	\$ 50,000	\$ 50,000		(50,000)	0.00%	\$ 50,000	\$ 50,000	\$ 50,000
ABC Profits							0.00%			
Manufactured Home Title Tax	20,733	18,606	\$ 20,000	\$ 20,000	8,791	(11,209)	-56.05%	\$ 20,000	\$ 20,000	\$ 20,000
Tax on Deeds	21,502	15,581	\$ 20,000	\$ 20,000	8,585	(11,415)	-57.08%	\$ 20,000	\$ 20,000	\$ 20,000
State Recordation Tax							0.00%			
Railroad Rolling Stock Taxes	\$ 444	\$ 36	\$ 500	\$ 500		(500)	0.00%	\$ 500	\$ 500	\$ 500
ATV & Moped Sales Tax	\$ 155	\$ 288	\$ 500	\$ 500		(500)	0.00%	\$ 500	\$ 500	\$ 500
Auto Rental Tax	\$ 244	\$ 5			(5)					
PPTRA	844,567	875,942	\$ 866,503	\$ 866,503	670,355	(196,148)	-22.64%	\$ 870,000	\$ 870,000	\$ 870,000
Spay & Neuter Programs	3	6			24	24	undefined			
Communication Tax	125,486	121,844	\$ 130,000	\$ 130,000	28,671	(101,329)	-77.95%	\$ 130,000	\$ 130,000	\$ 130,000
Games of Skill Distributions	144									
Motor Vehicle Rental Tax Fee					5					
Total Non-Categorical Aid	1,086,955	1,184,291	\$ 1,087,503	\$ 1,087,503	\$ 716,426	(371,077)	-34.12%	\$ 1,091,000	\$ 1,091,000	\$ 1,091,000
Commonwealth's Attorney	171,811	182,449	\$ 202,232	\$ 202,232	50,204	(152,028)	-75.18%	\$ 206,876	\$ 206,876	\$ 206,876

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
Sheriff	551,760	598,838 \$	607,723 \$	607,723 \$	127,317	(480,406)	-79.05%	\$ 656,628	\$ 696,222	\$ 696,222
Commissioner of Revenue	81,603	106,343 \$	107,636 \$	107,636 \$	27,787	(79,849)	-74.18%	\$ 112,938	\$ 112,938	\$ 112,938
Treasurer	99,011	106,804 \$	102,533 \$	102,533 \$	27,397	(75,136)	-73.28%	\$ 112,148	\$ 112,148	\$ 112,148
Registrar/Electoral Boards		58,109 \$	53,080 \$	53,080 \$		(53,080)	0.00%	\$ 55,000	\$ 55,000	\$ 55,000
Clerk of the Circuit Court	191,656	200,634 \$	190,132 \$	190,132 \$	62,949	(127,183)	-66.89%	\$ 190,132	\$ 210,132	\$ 210,132
Total Shared Expenses:	1,095,841	1,253,177	1,263,336	1,263,336	295,654	(967,682)	-76.60%	\$ 1,333,722	\$ 1,393,316	\$ 1,393,316
CDBG Client Reimbursement						-	0.00%			
Litter Control Grant	7,064	9,570 \$	8,500 \$	8,500 \$	12,483	3,983	46.86%	\$ 8,500	\$ 8,500	\$ 8,500
VA Commission for Arts Grant	1,000	1,000 \$	2,000 \$	2,000 \$				\$ 4,500	\$ 4,500	\$ 4,500
Four For Life Funds			\$ 8,000	\$ 8,000		(8,000)	0.00%	\$ 8,000	\$ 8,000	\$ 8,000
Fire Program Funds	30,000	30,000 \$	30,000 \$	30,000 \$		(30,000)	0.00%	\$ 30,000	\$ 30,000	\$ 30,000
Emergency Services Grants	7,121		\$ 7,500	\$ 7,500		(7,500)	0.00%	\$ 7,500	\$ 7,500	\$ 7,500
Body Worn Camera Grant	18,260									
VDHCD Education Grant	16						0.00%			
Spay & Neuter Program		32					0.00%			
DEQ BMP Data Collection Grant										
Tourism Grant		15,000						\$ 8,000	\$ 8,000	\$ 8,000
NFWF Grant										
Recording Fees							0.00%			
Juror Reimbursement							0.00%			
COF Funds							0.00%			
Resource Officer Grants	73,869	47,922 \$	75,000 \$	75,000 \$		(75,000)	0.00%			
DMV - Safe & Sober Grant							0.00%			
Records Reformatting Grant	12,877	36,540 \$	20,934 \$	20,934 \$		(20,934)	0.00%	\$ 20,934	\$ 10,743	\$ 10,743
Local Law Enforcement Block Grant		10,000					0.00%			
VA RSAP Rescue Grant							0.00%			
VIA PSAP Equip/Regional 911							0.00%			
E911 Wireless - VITA	53,169	47,704 \$	45,000 \$	45,000 \$	12,950	(32,050)	-71.22%	\$ 49,000	\$ 49,000	\$ 49,000
Financial Assistance to Public Libraries								\$ 63,479	\$ 63,479	\$ 63,479
Total Categorical Aid:	203,376	197,768	196,934	196,934	25,433	-169,501	-86.07%	\$ 128,434	\$ 189,722	\$ 189,722

Revenue Budget FY 24/25

General Fund Revenue

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY2024 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY25	Adopted Budget FY25
<u>REVENUE FROM THE FEDERAL GOVERNMENT</u>										
Cafeteria Equipment Grant										
Transportation Safety Grants	12,762	25,587	52,000	52,000		(52,000)	0.00%	30,000	30,000	30,000
CDBG - Housing Grants						-	0.00%			
Homeland Security Grant						-	0.00%			
Sheriff - ARRA Funding JAG Grant						-	0.00%			
Bullet Proof Vest Grant		3,751			1,260					
Law Enforcement Block Grant		2,330				-	0.00%			
KQ Telework Center										
TEA21 Grant										
Emergency Mgmt Planning Grants	-2,615	6,870				-	0.00%			
CARES/Election Funds										
CARES Grant/Sheriff	8,868	12,969								
CARES Act/State Passthrough	32,023									
ARPA Funds	118,617	1,245,907								
CARES Act Relief/HHS Stimulus						-	0.00%			
Transfer from VPPSA Fund	31,604									
Total Federal Government:	201,259	1,297,414	52,000	52,000	1,260	(50,740)	-97.58%	30,000	30,000	30,000
Total Revenue	14,917,524	17,773,786	20,017,217	20,017,217	9,068,333	-9,835,628		18,524,833	26,078,257	26,078,257
Difference to prior year budget:								1,492,384	-6,061,040	

FY2025 General Fund Departmental Expenditure Summary

Department	FY2024 Adopted Budget	FY2024 Budget Amended	FY2025 Dept. Request	Increase/(Decrease) compared to Adopted Budget	FY2024 Actual YTD	FY2025 Admin Recommend	Increase/(Decrease) from Request	Total Increase / (Decrease)	Percentage of Total Incr / (Decr)	FY2025 Adopted Budget
9th District Circuit Court	\$23,000	\$23,000	\$23,000	\$0	\$4,847	\$23,000	\$0	\$0	0.00%	\$23,000
Airport Authority	\$95,000	\$95,000	\$95,000	\$0	\$30,000	\$87,000	-\$8,000	-\$8,000	-8.42%	\$57,000
Animal Control	\$52,224	\$19,850	\$88,853	\$36,629	\$45,976	\$78,934	-\$9,919	\$26,710	30.06%	\$78,934
Animal Shelter	\$200,000	\$200,000	\$266,067	\$66,067	\$41,880	\$250,661	-\$15,406	\$50,661	19.04%	\$250,661
Bay Aging	\$34,936	\$34,936	\$35,982	\$1,046	\$0	\$35,982	\$0	\$1,046	2.91%	\$35,982
Board of Building Appeals	\$535	\$535	\$535	\$0	\$0	\$535	\$0	\$0	0.00%	\$535
Board of Supervisors	\$86,953	\$86,953	\$63,439	-\$23,515	\$25,617	\$85,439	\$22,000	-\$1,515	-2.39%	\$85,439
Board of Zoning Appeals	\$4,038	\$4,038	\$4,038	\$0	\$545	\$4,038	\$0	\$0	0.01%	\$4,038
Building Inspections	\$157,003	\$157,003	\$171,828	\$14,824	\$63,421	\$173,001	\$1,173	\$15,997	9.31%	\$173,001
Circuit Court	\$2,220	\$2,220	\$3,350	\$1,130	\$6,267	\$3,850	\$500	\$1,630	48.66%	\$3,850
Clerk of Circuit Court	\$327,173	\$327,173	\$330,923	\$3,750	\$116,650	\$327,638	-\$3,285	\$465	0.14%	\$327,638
Commissioner of the Revenue	\$273,726	\$273,726	\$277,302	\$3,575	\$98,438	\$278,320	\$1,018	\$4,593	1.66%	\$278,320
Commonwealth Attorney	\$255,325	\$255,325	\$259,099	\$3,774	\$100,285	\$258,734	-\$364	\$3,410	1.32%	\$258,734
Community College	\$6,613	\$6,613	\$6,811	\$198	\$0	\$6,811	\$0	\$198	2.91%	\$6,811
Community Programming	\$0	\$0	\$57,981	\$57,981	\$16,980	\$60,269	\$0	\$0		\$60,269
Community Services Board	\$39,289	\$39,289	\$45,172	\$5,883	\$9,822	\$45,172	\$0	\$5,883	13.02%	\$45,172
Contingency Fund	\$120,000	\$120,000	\$130,000	\$10,000	\$6,379	\$517,796	\$387,796	\$397,796	306.00%	\$517,796
Contributions	\$17,212	\$17,212	\$23,392	\$6,180	\$8,712	\$23,392	\$0	\$6,180	26.42%	\$23,392
Cooperative Extension	\$39,391	\$39,391	\$39,928	\$537	\$0	\$39,928	\$0	\$537	1.34%	\$39,928
County Administrator	\$167,020	\$167,020	\$160,429	-\$6,591	\$121,358	\$184,765	\$24,336	\$17,745	11.06%	\$184,765
County Attorney	\$148,020	\$148,020	\$146,589	-\$1,431	\$3,605	\$145,925	-\$664	-\$2,095	-1.43%	\$145,925
E911	\$156,151	\$156,151	\$170,132	\$13,981	\$81,591	\$168,875	-\$1,257	\$12,724	7.48%	\$168,875
Economic Development	\$32,813	\$32,813	\$133,493	\$100,680	\$9,837	\$133,493	\$0	\$100,680	75.42%	\$133,493
Economic Development Authority	\$2,707	\$2,707	\$2,707	\$0	\$201	\$2,707	\$0	\$0	0.00%	\$2,707
Electoral Board	\$70,885	\$70,885	\$81,252	\$10,367	\$22,063	\$77,652	-\$3,600	\$6,767	8.33%	\$77,652
Emergency Services Coordinator	\$106,735	\$106,735	\$121,877	\$15,142	\$40,082	\$115,417	-\$6,460	\$8,682	7.12%	\$115,417
Finance Department	\$174,791	\$174,791	\$174,224	-\$566	\$68,740	\$173,509	-\$715	-\$1,281	-0.74%	\$173,509
Fire Departments	\$158,000	\$158,000	\$158,000	\$0	\$144,696	\$158,000	\$0	\$0	0.00%	\$158,000
Forestry Services	\$11,101	\$11,101	\$11,101	\$0	\$11,101	\$11,101	\$0	\$0	0.00%	\$11,101
Fund Transfer Reserve	\$265,000	\$3,590,500	\$3,985,000	\$3,720,000	\$0	\$8,499,272	\$4,514,272	\$8,234,272	206.63%	\$8,499,272
Fund Transfers	\$5,050,655	\$5,050,657	\$5,257,275	\$206,620	\$0	\$5,177,275	-\$80,000	\$126,620	2.41%	\$5,177,275
Gen. Prop.-Marriott School	\$29,570	\$29,570	\$29,570	\$0	\$3,067	\$29,570	\$0	\$0	0.00%	\$29,570
Gen. Prop.-Shackelfords Station 8	\$33,770	\$33,770	\$78,000	\$44,230	\$6,361	\$43,000	-\$35,000	\$9,230	11.83%	\$43,000
Gen. Prop-St. Stephens Station 2	\$23,000	\$23,000	\$23,000	\$0	\$6,721	\$23,000	\$0	\$0	0.00%	\$23,000
General District Court	\$10,390	\$10,390	\$15,700	\$5,310	\$1,314	\$15,700	\$0	\$5,310	33.82%	\$15,700
General Properties	\$352,194	\$352,194	\$388,927	\$36,733	\$161,390	\$434,257	\$45,330	\$82,063	21.10%	\$434,257
General Reassessment	\$0	\$0	\$0	\$0	\$3,720	\$0	\$0	\$0	0.00%	\$0
Health Department	\$89,232	\$89,232	\$95,478	\$6,246	\$0	\$95,478	\$0	\$6,246	6.54%	\$95,478
Human Resources	\$20,145	\$20,145	\$45,244	\$25,099	\$5,709	\$51,244	\$6,001	\$31,099	68.74%	\$51,244
Independent Auditor	\$47,000	\$47,000	\$49,000	\$2,000	\$8,534	\$49,000	\$0	\$2,000	4.08%	\$49,000
Information Technology	\$159,075	\$159,075	\$210,078	\$51,003	\$92,427	\$215,575	\$5,497	\$56,500	26.89%	\$215,575
JDR Court Services Unit	\$53,847	\$53,847	\$36,005	-\$17,842	\$14,505	\$36,005	\$0	-\$17,842	-49.55%	\$36,005
JDR District Court	\$4,393	\$4,393	\$4,393	\$0	\$0	\$4,393	\$0	\$0	0.00%	\$4,393
King & Queen Library	\$227,135	\$227,135	\$191,001	-\$36,134	\$62,724	\$192,490	\$1,489	-\$34,645	-18.14%	\$192,490
Litter Control Grant	\$8,500	\$8,500	\$8,500	\$0	\$0	\$8,500	\$0	\$0	0.00%	\$8,500
Magistrate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Mattaponi Pier	\$6,700	\$6,700	\$6,700	\$0	\$1,421	\$6,700	\$0	\$0	0.00%	\$6,700
Medical Examiner	\$200	\$200	\$200	\$0	\$0	\$200	\$0	\$0	0.00%	\$200
MPPDC	\$37,370	\$37,370	\$66,081	\$28,711	\$46,081	\$71,081	\$5,000	\$33,711	51.01%	\$71,081
PEMS Council	\$1,057	\$1,057	\$1,057	\$0	\$1,057	\$1,057	\$0	\$0	0.00%	\$1,057
Planning Commission	\$10,846	\$10,846	\$13,530	\$2,684	\$2,200	\$13,530	\$0	\$2,684	19.84%	\$13,530
Probation/Pretrial Services	\$14,400	\$14,400	\$15,500	\$1,100	\$14,400	\$15,500	\$0	\$1,100	7.10%	\$15,500
Radio Communications	\$436,030	\$436,030	\$446,130	\$10,100	\$220,497	\$446,130	\$0	\$10,100	2.26%	\$446,130
Regional Jail	\$846,000	\$846,000	\$703,753	-\$142,247	\$314,447	\$703,753	\$0	-\$142,247	-20.21%	\$703,753
Registrar	\$137,008	\$137,008	\$161,887	\$24,878	\$56,547	\$166,064	\$4,178	\$29,056	17.95%	\$166,064
Rental Assistance Program	\$3,542	\$3,542	\$3,648	\$106	\$0	\$3,648	\$0	\$0	2.91%	\$3,648
Rescue Services	\$2,270,597	\$2,270,597	\$2,910,013	\$639,416	\$878,348	\$2,443,054	-\$466,959	\$172,457	5.93%	\$2,443,054
Rescue Squads	\$40,700	\$40,700	\$40,700	\$0	\$0	\$40,700	\$0	\$0	0.00%	\$40,700
Risk Management	\$226,600	\$226,600	\$222,100	-\$4,500	\$198,492	\$229,100	\$7,000	\$2,500	1.13%	\$229,100
Sheriff	\$2,367,256	\$2,367,256	\$2,888,171	\$520,915	\$850,478	\$2,310,910	-\$577,261	-\$56,346	-1.95%	\$2,310,910
Soil & Water Cons. District	\$9,674	\$9,674	\$9,674	\$0	\$9,674	\$9,674	\$0	\$0	0.00%	\$9,674
State & Local Hospitalization	\$6,510	\$6,510	\$6,510	\$0	\$0	\$6,510	\$0	\$0	0.00%	\$6,510
Tourism	\$15,000	\$15,000	\$73,094	\$58,094	\$15,798	\$75,187	\$0	\$0		\$75,187
Treasurer	\$290,183	\$290,183	\$273,981	-\$16,202	\$94,605	\$262,721	-\$11,260	-\$27,461	-10.02%	\$262,721
Victim Witness Assistance	\$12,098	\$12,098	\$18,039	\$5,941	\$0	\$18,039	\$0	\$5,941	32.93%	\$18,039
VPPSA	\$659,886	\$659,886	\$708,102	\$48,216	\$323,019	\$708,102	\$0	\$48,216	6.81%	\$708,102
Zoning/Community Development	\$189,897	\$189,897	\$294,734	\$104,838	\$69,893	\$199,897	-\$94,838	\$10,000	3.39%	\$199,897
General Fund Expenditure Total:	\$16,718,318	\$20,011,446	\$22,363,274	\$5,528,882	\$4,542,522	\$26,078,257	\$3,710,601	\$9,239,483		\$26,048,257

Expense Budget FY 24/25

9th District Court-New Kent Department 021101

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Remaining (\$)	Remaining (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
		0					0.0%			FALSE	0.0%	
<i>Subtotal</i>												
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Purchased Services - New Kent	\$ 22,341	\$ 16,269	\$ 23,000	\$ 23,000	\$ 4,847	\$ (18,153)	-78.9%	\$ 23,000	\$ 23,000	\$ -	0.0%	\$ 23,000
<i>Subtotal</i>	<i>22,341</i>	<i>16,269</i>	<i>23,000</i>	<i>23,000</i>	<i>4,847</i>	<i>(18,153)</i>		<i>23,000</i>	<i>23,000</i>	<i>-</i>		<i>23,000</i>
Total Expenses	22,341	16,269	23,000	23,000	4,847	18,153		23,000	23,000	0		23,000

Expense Budget FY 24/25

Airport Authority Department 081600

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Airport Authority	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	\$ 30,000	\$ -	\$ (30,000)	0.0%	\$ -
Revenue Sharing	35,497	60,786	65,000	65,000		(65,000)	0.0%	65,000	57,000	(8,000)	-12.3%	57,000
<i>Subtotal</i>	<i>65,497</i>	<i>90,786</i>	<i>95,000</i>	<i>95,000</i>	<i>30,000</i>	<i>(65,000)</i>		<i>95,000</i>	<i>57,000</i>	<i>(38,000)</i>		<i>57,000</i>
Total Expenses	65,497	90,786	95,000	95,000	30,000	65,000		95,000	57,000	-38,000		57,000

Expense Budget FY 24/25

Animal Control

Department 035100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admins Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Animal Control Officer			\$ -	\$ -	29,333	\$ 29,333	undefined	\$ -	39,500	\$ 4,500	12.9%	\$ 39,500
Salary - Part-time ACO	\$ 23,913	\$ 9,599	\$ 24,610					\$ 10,000				\$ -
Salary & Wages - Sheriff Stipend	5,000	5,000	5,000		2,083	(2,917)	-58.3%	10,000	5,000	(5,000)	-50.0%	5,000
FICA	1,358	1,201	2,265		2,442	177	7.8%	765	3,404	2,639	345.0%	3,404
VRS	432	229	432		2,878	2,446	566.2%	5,363	3,840	(1,522)	-28.4%	3,840
Medical/Dental Insurance	1,230	588			3,247	3,247	undefined	4,122	3,000	-	0.0%	4,122
HSA Contributions	229	109			1,073	1,073	undefined	3,000	3,000	-	0.0%	3,000
Group Life Insurance	67	33	67		421	354	528.4%	603	67	(536)	-88.9%	67
VACORP Hybrid Disability Insurance					53			150	150			150
Subtotal	32,229	16,759	32,374	-	41,530	33,713	10	69,003	59,084	81	2	59,084
Operating												
Emergency Veterinary Services			2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Rabies Exposure Shots	\$ 54		1,500	1,500		(1,500)	0.0%	1,500	1,500	-	0.0%	1,500
Sale of Dog Licenses By Vet						-	0.0%			FALSE		
Printing Dog Tags	\$ 997	\$ 858	1,000	1,000	901	(99)	-9.9%	1,000	1,000	-	0.0%	1,000
Advertising			500	500		(500)	0.0%	500	500	-	0.0%	500
Telecommunications	1,139	821	1,000	1,000	200	(800)	-80.0%	1,000	1,000	-	0.0%	1,000
Convention & Education		1,743	2,000	2,000	1,257	(743)	-37.2%	2,000	2,000	-	0.0%	2,000
Animal Friendly Plate Cont	15					-	0.0%			FALSE		
Misc.Donations						-	0.0%			FALSE		
Dues & Association Memberships			200	200		(200)	0.0%	200	200	-	0.0%	200
Vehicle Supplies	650		1,500	1,500	183	(1,317)	-87.8%	1,500	1,500	-	0.0%	1,500
Vehicle Maintenance	968	105	4,500	4,500	210	(4,290)	-95.3%	4,500	4,500	-	0.0%	4,500
Uniforms & Wearing Apparel	958	1,080	3,000	3,000	1,558	(1,442)	-48.1%	3,000	3,000	-	0.0%	3,000
Animal Capture Supplies	46	35	1,000	1,000	137	(863)	-86.3%	1,000	1,000	-	0.0%	1,000
Housing & Care of Animals			1,000	1,000		(1,000)	0.0%	1,000	1,000	-	0.0%	1,000
Drugs / Medication / Supplies			650	650		(650)	0.0%	650	650	-	0.0%	650
Subtotal	4,827	4,642	19,850	19,850	4,446	(15,404)		19,850	19,850	-		19,850
Total Expenses	37,056	21,401	52,224	19,850	45,976	-26,126		88,853	78,934	81		78,934

Expense Budget FY 24/25

Animal Shelter Department 035101

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		FALSE	0.0%	\$ -
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	-	-	-
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Shelter Operation/Maintenance	179,960	174,776	200,000	200,000	41,880	(158,120)	-79.1%	220,061	220,061	-	0.0%	220,061
Administrative Fee								22,006	6,600			6,600
Contrib. to Capital Reserve								24,000	24,000			24,000
<i>Subtotal</i>	179,960	174,776	200,000	200,000	41,880	(158,120)		266,067	250,661	-		250,661
Total Expenses	179,960	174,776	200,000	200,000	41,880	158,120		266,067	250,661	0		250,661

Expense Budget FY 24/25

Bay Aging Department 053230

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating												
Annual Contribution/Bay Aging	5,620	5,620	5,790	5,790	5,790	(5,790)	0.0%	5,962	5,962	\$ -	0.0%	5,962
County Match - Bay Transit	27,473	28,298	29,146	29,146	29,146	(29,146)	0.0%	30,020	30,020	\$ -	0.0%	30,020
<i>Subtotal</i>	33,093	33,918	34,936	34,936	34,936	(34,936)		35,982	35,982	0		35,982
Total Expenses	33,093	33,918	34,936	34,936	0	34,936		35,982	35,982	0		35,982

Expense Budget FY 24/25

Board of Building Appeals Department 034400

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Compensation of Members			\$ 125	\$ 125	\$ -	(\$ 125)	0.0%	\$ 125	\$ 125	\$ -	0.0%	\$ 125
FICA			\$ 10	\$ 10				\$	\$ 10			\$ 10
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>135</i>	<i>135</i>	<i>-</i>	<i>(125)</i>			<i>135</i>			<i>135</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Postage	0	0	50	50	-	(50)	0.0%	50	50	-	0.0%	50
Mileage	0	0	50	50	-	(50)	0.0%	50	50	-	0.0%	50
Office Supplies	0	0	100	100	-	(100)	0.0%	100	100	-	0.0%	100
Books & Subscriptions	0	0	200	200	-	(200)	0.0%	200	200	-	0.0%	200
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>400</i>	<i>400</i>	<i>-</i>	<i>(400)</i>		<i>400</i>	<i>400</i>	<i>-</i>		<i>400</i>
Total Expenses	0	0	535	535	0	535		535	535	0		535

Expense Budget FY 24/25

Board of Supervisors

Department 011010

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Board Members	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,417	\$ (14,583)	-58.3%	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ 25,000
FICA	1,913	1,913	1,913	1,913	797	(1,116)	-58.4%	1,913	1,913	-	0.0%	1,913
Health Insurance	32,024	32,036	35,240	35,240	9,065	(26,175)	-74.3%	11,426	11,426	-	0.0%	11,426
<i>Subtotal</i>	<i>58,936</i>	<i>58,949</i>	<i>62,153</i>	<i>62,153</i>	<i>20,278</i>	<i>(41,875)</i>		<i>38,339</i>	<i>38,339</i>	<i>-</i>		<i>38,339</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Professional Services - Other	\$ 1,290	\$ 1,290	\$ 3,000	\$ 3,000	\$ 1,290	\$ (1,710)	-57.0%	\$ 3,000	\$ 20,000	\$ 17,000	566.7%	\$ 20,000
Codification	1,825	1,709	6,000	6,000	418	(5,582)	-93.0%	6,000	6,000	-	0.0%	6,000
Advertising	7,232	8,545	7,000	7,000	152	(6,848)	-97.8%	7,000	7,000	-	0.0%	7,000
Telecommunications	621	590	600	600	197	(403)	-67.2%	600	600	-	0.0%	600
Mileage - Allowances					-	-	0.0%	500	500	-	0.0%	500
Convention & Education	475	958	5,000	5,000	1,345	(3,655)	-73.1%	5,000	10,000	5,000	100.0%	10,000
Dues & Association Memberships	1,899	1,837	2,500	2,500	1,399	(1,101)	-44.0%	2,500	2,500	-	0.0%	2,500
Miscellaneous Expense		852	500	500	88	(412)	-82.4%	500	500	-	0.0%	500
Office Supplies		40			450	450	undefined			FALSE	0.0%	
Books & Subscriptions			200	200		(200)	0.0%			FALSE	0.0%	
Microfilming - BOS Minutes						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>13,342</i>	<i>15,821</i>	<i>24,800</i>	<i>24,800</i>	<i>5,339</i>	<i>(19,461)</i>		<i>25,100</i>	<i>47,100</i>	<i>22,000</i>		<i>47,100</i>
Total Expenses	72,276	74,770	86,953	86,953	25,617	61,336		63,439	85,439	22,000		85,439

Expense Budget FY 24/25

Board of Zoning Appeals Department 081401

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Compensation - BZA Members	\$ 50		\$ 500	\$ 500		\$ (500)	0.0%	\$ 500	\$ 500	\$ -	0.0%	\$ 500
FICA	\$ 4		\$ 38	\$ 38				\$ 38	\$ 38	\$ -		\$ 38
<i>Subtotal</i>	54	0	538	538	-	(500)	0.0%	538	538	-	0.0%	538
Operating												
Advertising	311	327	1,500	1,500	545	(955)	-63.7%	1,500	1,500	-	0.0%	1,500
Postal Services			400	400		(400)	0.0%	400	400	-	0.0%	400
Mileage - Allowances	63	64	300	300		(300)	0.0%	300	300	-	0.0%	300
Convention & Education			600	600		(600)	0.0%	600	600	-	0.0%	600
Seminars - Meals & Lodging			400	400		(400)	0.0%	400	400	-	0.0%	400
Office Supplies	47	47	300	300		(300)	0.0%	300	300	-	0.0%	300
<i>Subtotal</i>	374	438	3,500	3,500	545	(2,955)		3,500	3,500	-		3,500
Total Expenses	428	438	4,038	4,038	545	-3,455		4,038	4,038	0		4,038

Expense Budget FY 24/25

Building Inspections

Department 034500

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Budget FY24	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Building Official	\$ 43,394	\$ 65,417	\$ 69,550	\$ 69,550	\$ 31,250	\$ (38,300)	-55.1%	\$ 76,500	\$ 78,735	\$ 2,235	2.9%	\$ 78,735	
Salary - Permit Tech	28,226	35,700	38,199	38,199	15,619	(22,580)	-59.1%	43,235	39,382	(3,853)	-8.9%	39,382	
FICA	5,043	7,619	8,243	8,243	3,534	(4,709)	-57.1%	9,160	9,036	(124)	-1.4%	9,036	
MRS	6,338	9,262	9,870	9,870	4,293	(5,577)	-56.5%	11,674	10,820	(855)	-7.3%	10,820	
Medical/Dental Insurance	14,648	11,249	12,106	12,106	3,733	(8,373)	-69.2%	9,410	15,000	5,590	59.4%	15,000	
HSA Contribution	3,850	3,050	3,000	3,000	1,250	(1,750)	-58.3%	3,000	3,000		0.0%	3,000	
Group Life Insurance	984	1,355	1,444	1,444	628	(816)	-56.5%	1,604	1,583	(22)	-1.4%	1,583	
VACORP Disability Insurance	388	534	569	569	247	(322)	-56.6%	632	624	(8)	-1.3%	624	
Retiree Health Insurance Credit	177	243	248	248	113	(135)	-54.4%	287	272	(16)	-5.5%	272	
Subtotal	103,048	134,429	143,228	143,228	60,667	(82,561)		155,503	158,451	2,957		158,451	
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Budget FY24	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Maintenance Service Contracts	356	208	1,200	1,200	104	(1,096)	-91.3%	1,200	1,200		0.0%	1,200	
Advertising			500	500		(500)	0.0%	500	500		0.0%	500	
Postal Services	300	250	300	300	250	(50)	-16.7%	300	300		0.0%	300	
Telecommunications	641	590	600	600	197	(403)	-67.2%	600	600		0.0%	600	
Lease of Equipment - Copier	1,527	1,740	1,775	1,775	698	(1,077)	-60.7%	1,775	-	(1,775)	0.0%	-	
Mileage - Allowances							0.0%			FALSE	0.0%		
Convention & Education	1,444	830	2,500	2,500		(2,500)	0.0%	4,500	4,500		0.0%	4,500	
Seminars - Meals & Lodging			500	500		(500)	0.0%	1,000	1,000		0.0%	1,000	
Dues & Association Memberships	90	90	150	150		(150)	0.0%	200	200		0.0%	200	
Permit Surcharge	989	978	1,000	1,000	601	(399)	-39.9%	1,000	1,000		0.0%	1,000	
Office Supplies	68	1,010	750	750	299	(451)	-60.1%	750	750		0.0%	750	
Vehicle Fuel	1,896	2,217	3,500	3,500	605	(2,895)	-82.7%	3,500	3,500		0.0%	3,500	
Books & Subscriptions	778		1,000	1,000		(1,000)	0.0%	1,000	1,000		0.0%	1,000	
Furniture & Fixtures							0.0%			FALSE	0.0%		
Subtotal	8,089	7,913	13,775	13,775	2,754	(11,021)		16,325	14,550	(1,775)		14,550	
Total Expenses	111,137	142,342	157,003	157,003	63,421	(93,582)		171,828	173,001	1,182		173,001	

Expense Budget FY 24/25

Circuit Court Department 021100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Compensation of Jurors	\$ 1,260	\$ 1,890	\$ 1,500	\$ 1,500	\$ 620	\$ (880)	-58.7%	\$ 2,000	\$ 2,500	\$ 500	25.0%	\$ 2,500
Comp of Jury Commission Member	120	90	120	120	200	80	66.7%	400	400	-	0.0%	400
State Juror Compensation		-690			5,050	5,050	undefined			FALSE	0.0%	
Court Appointed Attorney		158	250	250	-	(250)	0.0%	250	250	-	0.0%	250
Juror Lunches		88	150	150	374	224	149.3%	500	500	-	0.0%	500
Other Office Expenses			200	200	23	(177)	-88.5%	200	200	-	0.0%	200
<i>Subtotal</i>	<i>1,380</i>	<i>1,536</i>	<i>2,220</i>	<i>2,220</i>	<i>6,267</i>	<i>4,047</i>		<i>3,350</i>	<i>3,850</i>	<i>500</i>		<i>3,850</i>
Total Expenses	1,380	1,536	2,220	2,220	6,267	4,047		3,350	3,850	500		3,850

Expense Budget FY 24/25

Clerk of Circuit Court

Department 021600

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Clerk	\$ 92,857	\$ 98,646	\$ 105,663	\$ 105,663	\$ 43,254	\$ (62,409)	-59.1%	\$ 96,877	\$ 99,783	\$ 2,906	3.0%	\$ 99,783
Salary - Deputy Clerk II	40,515	43,856	46,926	46,926	19,187	(27,739)	-59.1%	53,000	48,379	(4,621)	-8.7%	48,379
Salary - Deputy Clerk I	32,193	37,945	40,870	40,870	16,711	(24,159)	-59.1%	39,233	40,410	1,177	3.0%	40,410
Salary - New Position												
Salary - Part time	540	75	540	540	360	(180)	-33.3%	18,720	18,720	-	0.0%	18,720
FICA	12,852	13,817	14,841	14,841	6,086	(8,755)	-59.0%	15,899	15,858	(41)	-0.3%	15,858
VRS	14,520	16,529	17,721	17,721	7,250	(10,471)	-59.1%	18,438	17,273	(1,165)	-6.3%	17,273
Medical/Dental Insurance	38,125	38,092	41,420	41,420	12,073	(29,347)	-70.9%	28,968	28,968	-	0.0%	28,968
HSA Contribution	6,250	6,000	6,000	6,000	2,500	(3,500)	-58.3%	9,600	9,600	-	0.0%	9,600
Group Life Insurance	2,254	2,418	2,045	2,045	1,061	(984)	-48.1%	2,008	1,985	(23)	-1.1%	1,985
VACORP Disability Insurance	228	232	464	464	101	(363)	-78.2%	487	469	(18)	-3.7%	469
<i>Subtotal</i>	<i>240,334</i>	<i>257,610</i>	<i>276,489</i>	<i>276,489</i>	<i>108,583</i>	<i>(167,906)</i>		<i>283,231</i>	<i>281,445</i>	<i>(1,785)</i>		<i>281,445</i>
Operating												
Accounting & Auditing Services	\$ 1,865		\$ 3,000	\$ 3,000	\$ 1,915	\$ (1,085)	-36.2%	\$ 3,000	\$ 3,000	\$ -	0.0%	\$ 3,000
Repairs & Maintenance					1,397	1,397	undefined			FALSE	0.0%	
Maintenance Service Contracts							0.0%			FALSE	0.0%	
Burglary/Monitoring Contract	1,316	450	850	850	484	(366)	-43.1%	850	850	-	0.0%	850
Printing & Binding	669		700	700	(700)	(700)	0.0%			FALSE	0.0%	
Advertising			400	400				500	500	-	0.0%	500
Postal Services	1,890	1,420	1,600	1,600	161	(1,439)	-89.9%	1,800	1,800	-	0.0%	1,800
Telecommunications	3,170	3,090			297	297	undefined			FALSE	0.0%	
Lease of Equipment - Copier	1,434	1,434	1,500	1,500	597	(903)	-60.2%	1,500	-	(1,500)	0.0%	-
Mileage	1,837	1,700	2,700	2,700	772	(1,928)	-71.4%	3,000	3,000	-	0.0%	3,000
Convention & Education	503	1,510	3,000	3,000	570	(2,430)	-81.0%	3,000	3,000	-	0.0%	3,000
Dues & Association Memberships	290	290	300	300	290	(10)	-3.3%	300	300	-	0.0%	300
Office Supplies	3,714	2,829	2,700	2,700	1,534	(1,166)	-43.2%	3,000	3,000	-	0.0%	3,000
Microfilming & Indexing	12,961	11,478	13,000	13,000	50	(12,950)	-99.6%	14,000	14,000	-	0.0%	14,000
Records Reformatting Grant	12,599	36,540	20,934	20,934	-	(20,934)	0.0%	10,743	10,743	1	0.0%	10,743
Furniture & Fixtures							0.0%	6,000	6,000	-	0.0%	6,000
EDP Equipment		5,492					0.0%	-		FALSE	0.0%	
<i>Subtotal</i>	<i>42,248</i>	<i>66,233</i>	<i>50,684</i>	<i>50,684</i>	<i>8,067</i>	<i>(42,217)</i>		<i>47,693</i>	<i>46,193</i>	<i>(1,500)</i>		<i>46,193</i>
Total Expenses	282,582	323,843	327,173	327,173	116,650	(210,123)		330,923	327,638	(3,285)		327,638

Expense Budget FY 24/25

Commissioner of Revenue Department 012310

Personnel	Expenditures FY22	Expenditures FY23	Expenditures FY24	Adopted Budget FY24	Budget FY24 Amended	Budget FY24	Actual FY24 to Date	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Commissioner	\$ 67,619	\$ 77,295	\$ 83,035	\$ 83,035	\$ 83,035	\$ 83,035	\$ 33,951	33,951	\$ (49,084)	-59.1%	\$ 83,035	\$ 85,606	\$ 2,571	3.1%	\$ 85,606
Salary - Deputy	40,515	42,541	45,519	45,519	45,519	45,519	18,612	18,612	(26,907)	-59.1%	50,118	51,768	1,650	#REF!	51,768
Salary - Clerk	19,541	33,767	36,131	36,131	36,131	36,131	14,773	14,773	(21,358)	-59.1%	39,057	37,249	(1,808)	-4.6%	37,249
Salary & Wages - Part-time			750	750	750	750	-	-	(750)	0.0%	750	-	(750)	0.0%	-
FICA	9,600	11,730	12,656	12,656	12,656	12,656	5,145	5,145	(7,511)	-59.3%	\$ 13,231	\$ 13,359	127	1.0%	\$ 13,359
VRS	10,951	14,070	15,085	15,085	15,085	15,085	6,168	6,168	(8,917)	-59.1%	16,790	15,995	(795)	-4.7%	15,995
Medical/Dental Insurance	37,459	40,980	45,087	45,087	45,087	45,087	12,264	12,264	(32,823)	-72.8%	30,906	30,906	-	0.0%	30,906
HSA Contribution	1,500	3,000	3,000	3,000	3,000	3,000	1,250	1,250	(1,750)	-58.3%	3,000	3,000	-	0.0%	3,000
Group Life Insurance	1,700	2,058	2,207	2,207	2,207	2,207	902	902	(1,305)	-59.1%	2,308	2,340	32	1.4%	2,340
VACORP Disability Insurance	99	178	191	191	191	191	78	78	(113)	-59.1%	206	197	(10)	-4.6%	197
<i>Subtotal</i>	<i>188,984</i>	<i>225,619</i>	<i>243,660</i>	<i>243,660</i>	<i>243,660</i>	<i>243,660</i>	<i>93,143</i>	<i>93,143</i>	<i>(150,517)</i>		<i>239,402</i>	<i>240,420</i>	<i>1,018</i>		<i>240,420</i>
Operating	Expenditures FY22	Expenditures FY23	Expenditures FY24	Adopted Budget FY24	Budget FY24 Amended	Budget FY24	Actual FY24 to Date	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Contracted Services			2,500	2,500	2,500	2,500			(2,500)	0.0%	4,500	4,500	-	0.0%	4,500
Maintenance Service Contracts	1,395	1,395	1,400	1,400	1,400	1,400	349	349	(1,051)	-75.1%			FALSE	0.0%	
Printing & Binding	3,216	3,375	5,000	5,000	5,000	5,000	1,714	1,714	(3,286)	-65.7%	6,500	6,500	-	0.0%	6,500
Advertising	553	248	650	650	650	650			(650)	0.0%	650	650	-	0.0%	650
Postal Services	4,330	6,488	6,500	6,500	6,500	6,500	500	500	(6,000)	-92.3%	8,000	8,000	-	0.0%	8,000
Telecommunications	932	895	-	-	-	-			-	0.0%			FALSE	0.0%	
Copier Lease	715	1,416	1,416	1,416	1,416	1,416	590	590	(826)	-58.3%			FALSE	0.0%	
Mileage - Allowances		219	450	450	450	450			(450)	0.0%	450	450	-	0.0%	450
Convention & Education	753	1,472	2,500	2,500	2,500	2,500	118	118	(2,382)	-95.3%	3,000	3,000	-	0.0%	3,000
Dues & Association Membership	805	865	1,150	1,150	1,150	1,150	660	660	(490)	-42.6%	1,300	1,300	-	0.0%	1,300
Office Supplies	2,270	1,824	3,000	3,000	3,000	3,000	532	532	(2,468)	-82.3%	4,500	4,500	-	0.0%	4,500
Books and Subscriptions	1,140	1,388	1,500	1,500	1,500	1,500	832	832	(668)	-44.5%	2,000	2,000	-	0.0%	2,000
DMV Valuation	2,469	2,571	4,000	4,000	4,000	4,000			(4,000)	0.0%	7,000	7,000	-	0.0%	7,000
Furniture															
<i>Subtotal</i>	<i>18,578</i>	<i>22,156</i>	<i>30,066</i>	<i>30,066</i>	<i>30,066</i>	<i>30,066</i>	<i>5,295</i>	<i>5,295</i>	<i>(24,771)</i>		<i>37,900</i>	<i>37,900</i>	<i>-</i>		<i>37,900</i>
Total Expenses	207,562	247,775	273,726	273,726	273,726	273,726	98,438	98,438	-175,288		277,302	278,320	1,018		278,320

Expense Budget FY 24/25

Commonwealth Attorney Department 022100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Comm Attorney	\$ 131,841	\$ 138,433	\$ 148,123	\$ 148,123	\$ 60,565	\$ 18,942	\$ (87,558)	-59.1%	\$ 148,123	\$ 152,709	\$ 4,586	3.1%	\$ 152,709
Salary - Paralegal	\$ 40,564	\$ 46,814	\$ 50,558	\$ 50,558	\$ 18,942	\$ 18,942	\$ (87,558)	-59.1%	\$ 55,000	\$ 52,123	\$ 2,877	-5.2%	\$ 52,123
FICA	13,210	14,194	15,199	15,199	6,092	6,092	(9,107)	-59.9%	15,539	15,670	131	0.8%	15,670
VRS	15,043	17,009	18,199	18,199	7,441	7,441	(10,758)	-59.1%	19,804	18,763	(1,042)	-5.3%	18,763
Medical/Dental Insurance	15,003	11,006	12,106	12,106	3,733	3,733	(8,373)	-69.2%	9,410	9,410	-	0.0%	9,410
HSA Contribution	3,000	3,000	3,000	3,000	1,250	1,250	(1,750)	-58.3%	3,000	3,000	-	0.0%	3,000
Group Life Insurance	2,336	2,488	2,662	2,662	1,089	1,089	(1,573)	-59.1%	2,722	2,745	23	0.8%	2,745
VACORP Hybrid Disability Insurance	224	249	267	267	109	109	(158)	-59.2%	290	275	-15	-5.2%	275
<i>Subtotal</i>	<i>221,221</i>	<i>233,193</i>	<i>250,115</i>	<i>250,115</i>	<i>99,221</i>	<i>99,221</i>	<i>(119,278)</i>		<i>253,889</i>	<i>254,694</i>	<i>3,698</i>		<i>254,694</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25	
Repairs & Maintenance	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 100	\$ (100)	0.0%	\$ 100	\$ 100	\$ -	0.0%	\$ 100	
Case Management Software/Maint	\$ 66	\$ 97	\$ 300	\$ 300	\$ 300	\$ (300)	0.0%	\$ 300	\$ 300	\$ -	0.0%	\$ 300	
Postal Services	910	873	-	-	-	-	-	0.0%	-	FALSE	-	0.0%	-
Telecommunications	1,105	1,229	1,170	1,170	1,170	1,170	(1,170)	0.0%	1,170	-	(1,170)	0.0%	-
Copier Lease	700	518	400	400	513	513	113	28.3%	400	400	-	0.0%	400
Convention & Education	700	518	400	400	350	350	(50)	-12.5%	400	400	-	0.0%	400
Dues & Associations Membership	700	518	400	400	350	350	(50)	-12.5%	400	400	-	0.0%	400
Court Transcripts	89	68	190	190	201	201	(99)	-33.0%	300	300	-	0.0%	300
Office Supplies	89	68	190	190	201	201	(99)	-33.0%	300	300	-	0.0%	300
Books & Subscription	450	619	1,200	1,200	1,200	(1,200)	0.0%	1,200	1,200	FALSE	0.0%	1,200	
Document Management System	450	619	1,200	1,200	1,200	(1,200)	0.0%	1,200	1,200	FALSE	0.0%	1,200	
Total Expenses	225,691	237,791	255,325	255,325	100,285	-121,104			259,099	258,734	2,528		258,734
<i>Subtotal</i>	<i>4,470</i>	<i>4,598</i>	<i>5,210</i>	<i>5,210</i>	<i>1,064</i>	<i>(1,826)</i>			<i>5,210</i>	<i>4,040</i>	<i>(1,170)</i>		<i>4,040</i>

Expense Budget FY 24/25

Community College Department 068000

Personnel	Expenditures	Expenditures	Expenditures	Adopted	Budget FY24	Budget FY24	Actual FY24 to	Difference	Difference	Department	County Admin	Difference	Adopted
	FY22	FY23	FY23	Budget FY24	Amended	Amended	Date	(\$)	(%)	Request FY25	Recommendations	(\$)	Budget FY25
		0	0	\$ -	\$ -	\$ -	-	\$ -	0.0%	\$ -	-	FALSE	\$ -
<i>Subtotal</i>													
Operating													
Annual Contribution	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,613	\$ 6,613	\$ 6,613	-	\$ (6,613)	0.0%	\$ 6,811	\$ 6,811	\$ -	\$ 6,811
Capital													
<i>Subtotal</i>	6,420	6,420	6,420	6,613	6,613	6,613	-	(6,613)		6,811	6,811	-	6,811
Total Expenses	6,420	6,420	6,420	6,613	6,613	6,613	0	-6,613		6,811	6,811	0	6,811

Expense Budget FY 24/25

Community Programming

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Director of Community Programming					\$ 14,714	\$ 14,714	undefined	\$ 33,250	\$ 35,195	\$ 1,945	5.8%	\$ 35,195
Salary - Deputy Director												
FICA					1,127	1,127	undefined	2,544	2,692	149	5.8%	2,692
VRS					511	511	undefined	3,242	3,224	(18)	-0.6%	3,224
Medical/Dental Insurance					-	-	0.0%	-	-	FALSE	0.0%	-
HSA Contribution					-	-	0.0%	-	-	-	-	-
Group Life Insurance					75	75	undefined	446	472	26	5.8%	472
VACORP Hybrid Disability Insurance					-	-	0.0%	-	186	-	-	186
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>16,427</i>	<i>16,427</i>		<i>39,481</i>	<i>41,769</i>	<i>2,102</i>		<i>41,769</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Telecommunication					\$ 240	\$ 240	undefined	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ 1,000
Mileage					\$ 144			\$ 500	\$ 500			\$ 500
Convention & Education					16	16	undefined	1,000	1,000	-	0.0%	1,000
Programs and Events								15,000	15,000			15,000
Office Supplies					153	153	undefined	1,000	1,000	-	0.0%	1,000
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>553</i>	<i>409</i>		<i>18,500</i>	<i>18,500</i>	<i>-</i>		<i>18,500</i>
Total Expenses	0	0	0	0	16,980	16,836		57,981	60,269	2,102		60,269

Community Service Board
Middle Peninsula Northern
Neck
Department 052500

Expense Budget FY 24/25

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	-	\$ -	0.0%	\$ -	-	FALSE	0.0%	\$ -
Operating												
Community Service Board	32,000	33,544	39,289	39,289	9,822	\$ (29,467)	-75.0%	45,172	45,172	\$ -	0.0%	45,172
<i>Subtotal</i>	32,000	33,544	39,289	39,289	9,822	(29,467)		45,172	45,172	-		45,172
Total Expenses	32,000	33,544	39,289	39,289	9,822	-29,467		45,172	45,172	0		45,172

Expense Budget FY 24/25

Contingency Fund Department 091400

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating												
Miscellaneous Contingencies	\$ 60,755	\$ 43,588	\$ 50,000	\$ 50,000	\$ 6,379	\$ (43,621)	-87.2%	\$ 50,000	\$ 42,296	\$ (7,704)	-15.4%	\$ 42,296
HD Multiplier Increase									\$ 31,000	FALSE		\$ 31,000
Employee Bonus	25,936											
FICA/Bonuses												
Grant Match Contingency									75,000			75,000
Contingency for Bay Transit - Route 33 line									14,500			14,500
Contingency - Rescue Services										FALSE		
Salary Contingency - Rescue Services			30,000	30,000				30,000	30,000			30,000
Salary Contingency - COLA			25,000	25,000				35,000	35,000	\$ -		35,000
Salary Step - Sheriff's Dept.			15,000	15,000		(15,000)	0.0%	15,000	290,000	\$ 275,000	1833.3%	290,000
Salary Contingency	86,691	43,588	120,000	120,000	6,379	(58,621)		130,000	517,796	267,296		517,796
Subtotal	86,691	43,588	120,000	120,000	6,379	-58,621		130,000	517,796	267,296		517,796
Total Expenses												

Expense Budget FY 24/25

Contributions

Department 053600

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Thrive Virginia	4,712	4,712	4,712	4,712	4,712	-	0.0%	5,000	5,000	-	0.0%	5,000
Legal Aid Works	2,000	2,000	2,000	2,000	2,000	-	0.0%	4,712	4,712	-	0.0%	4,712
Feed More, Inc.	1,000	1,000	2,000	2,000	2,000	-	0.0%	2,000	2,000	-	0.0%	2,000
VA Commission for the Arts grant	1,000	1,000	2,000	2,000				2,000	2,000	-	0.0%	2,000
Arts Alive	1,000	1,000	2,000	2,000				2,000	2,000	-	0.0%	2,000
Community Pride Day	1,000	1,000	1,000	1,000		(1,000)	0.0%			FALSE	0.0%	
Bridges of Change	3,500	0	3,500	3,500				3,500	3,500	-	0.0%	3,500
Indian River Humane Society	1,000	1,000	2,000	2,000	2,000			2,500	2,500	-	0.0%	2,500
Workforce Development Board								1,680	1,680	-	0.0%	1,680
<i>Subtotal</i>	9,712	10,712	17,212	17,212	8,712	0		23,392	23,392	0		23,392
Total Expenses	9,712	10,712	17,212	17,212	8,712	0		23,392	23,392	0		23,392

Expense Budget FY 24/25

Cooperative Extension Department 083000

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating												
Telecommunications	921	884	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Purchase of Services - VPI	23,679	34,841	39,391	39,391		(39,391)	0.0%	39,928	39,928	FALSE	0.0%	39,928
Jamestown 4-H Center							0.0%			FALSE	0.0%	
Child Care Connections							0.0%			FALSE	0.0%	
Dues & Association Memberships							0.0%			FALSE	0.0%	
<i>Subtotal</i>	24,600	35,725	39,391	39,391	-	(39,391)	0.0%	39,928	39,928	FALSE	0.0%	39,928
Total Expenses	24,600	35,725	39,391	39,391	0	-39,391	0.0%	39,928	39,928	0	0.0%	39,928

Expense Budget FY 24/25

County Administrator Department 012100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference FY24 to Date	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - County Admin.	\$ 122,832	\$ 204,392	\$ 112,500	\$ 112,500	\$ 93,750	\$ (18,750)	-16.7%	\$ 112,500	\$ 112,500	\$ -	0.0%	\$ 112,500
FICA	6,002	9,788	8,606	8,606	4,499	(4,107)	-47.7%	8,606	8,606	(0)	0.0%	8,606
VRS	10,600	11,627	10,305	10,305	8,588	(1,717)	-16.7%	10,969	10,305	(664)	-6.1%	10,305
Medical/Dental Insurance	12,925	14,373	9,031	9,031	4,504	(4,527)	-50.1%	5,676	5,676	-	0.0%	5,676
HSA Contribution	1,725	3,900	1,800	1,800	1,500	(300)	-16.7%	1,800	1,800	-	0.0%	1,800
Group Life Insurance	1,646	1,701	1,508	1,508	1,256	(252)	-16.7%	1,508	1,508	-	0.0%	1,508
VRS Retiree Health Credit	295	462	270	270	225	(45)	-16.7%	270	270	-	0.0%	270
Subtotal	156,025	246,243	144,020	144,020	114,322	(29,698)		141,329	140,665	(664)		140,665
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference FY24 to Date	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Professional Services			\$ 3,000	\$ 3,000		\$ (3,000)	0.0%	\$ 3,000	\$ 3,000	\$ -	0.0%	\$ 3,000
Digital Records Retention									\$ 25,000			\$ 25,000
HR Contracted Service w/ DSS	\$ 10,069	\$ 10,568	\$ -	\$ -								
Maintenance Service Contracts	356	208	800	800	104	(696)	-87.0%			FALSE	0.0%	
Advertising	757	374	300	300		(300)	0.0%			FALSE	0.0%	
Automotive / Motor Pool	5,051	8,227	8,000	8,000	1,065	(6,935)	-86.7%	8,000	8,000	-	0.0%	8,000
Postal Services	746	846	800	800	700	(100)	-12.5%	800	800	-	0.0%	800
Telecommunications	1,423	1,385	-	-	32	32	undefined			FALSE	0.0%	
Lease of Equipment - Copier	1,527	1,905	3,000	3,000	749	(2,251)	-75.0%			FALSE	0.0%	
Mileage	79	155										
Convention & Education	2,393	1,050	2,500	2,500	1,298	(1,202)	-48.1%	2,500	2,500	-	0.0%	2,500
Seminars - Meals & Lodging		856	500	500	222	(278)	-55.6%	500	500	-	0.0%	500
Dues & Association Memberships	580	895	1,100	1,100	500	(600)	-54.5%	1,100	1,100	-	0.0%	1,100
Miscellaneous	294	301	100	100		(100)	0.0%	100	100	-	0.0%	100
Office Supplies	1,891	2,360	2,000	2,000	816	(1,184)	-59.2%	2,000	2,000	-	0.0%	2,000
Vehicle Fuel/Pool Vehicle	28	761	800	800	1,550	750	93.8%	1,000	1,000	-	0.0%	1,000
Books & Subscriptions	30	104	100	100		(100)	0.0%	100	100	-	0.0%	100
Subtotal	25,224	29,995	23,000	23,000	7,036	(15,964)		19,100	184,765	-664		44,100
Total Expenses	181,249	276,238	167,020	167,020	121,358	-45,662		160,429	184,765	-664		184,765

Expense Budget FY 24/25

County Attorney

Department 012210

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - County Attorney	\$ 122,832	\$ 126,933	\$ 112,500	\$ 112,500		\$ (112,500)	0.0%	\$ 112,500	\$ 112,500	\$ -	0.0%	\$ 112,500
FICA	6,002	7,645	8,606	8,606		(8,606)	0.0%	8,606	8,606	-	0.0%	8,606
VRS	10,600	11,627	10,305	10,305		(10,305)	0.0%	10,969	10,305	(664)	-6.1%	10,305
Medical/Dental Insurance	4,919	5,503	9,031	9,031		(9,031)	0.0%	5,676	5,676	-	0.0%	5,676
HSA Contribution	1,725	1,500	1,800	1,800		(1,800)	0.0%	1,800	1,800	-	0.0%	1,800
Group Life	1,646	1,701	1,508	1,508		(1,508)	0.0%	1,508	1,508	-	0.0%	1,508
VRS Retirees Health Credit	295	147	270	270		(270)	0.0%	270	270	-	0.0%	270
<i>Subtotal</i>	<i>148,019</i>	<i>155,056</i>	<i>144,020</i>	<i>144,020</i>	<i>-</i>	<i>(144,020)</i>		<i>141,329</i>	<i>140,665</i>	<i>(664)</i>		<i>140,665</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Legal Services						\$ -	0.0%			FALSE	0.0%	
Litigation						-	0.0%			FALSE	0.0%	
Convention & Education	488	1,723	1,800	1,800	450	(1,350)	-75.0%	1,800	1,800	-	0.0%	1,800
Dues & Memberships	970	645	1,000	1,000	695	(305)	-30.5%	1,000	1,000	-	0.0%	1,000
Books & Subscriptions	169	-	1,200	1,200	2,460	1,260	105.0%	2,460	2,460	-	0.0%	2,460
<i>Subtotal</i>	<i>1,627</i>	<i>2,368</i>	<i>4,000</i>	<i>4,000</i>	<i>3,605</i>	<i>(395)</i>		<i>5,260</i>	<i>5,260</i>	<i>-</i>		<i>5,260</i>
Total Expenses	149,646	157,424	148,020	148,020	3,605	-144,415		146,589	145,925	-664		145,925

Expense Budget FY 24/25

E911 Department 031400

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salaries & Wages - E911 Dispatcher	\$ 7,385	\$ 36,828	\$ 38,272	\$ 38,272	\$ 16,406	\$ (21,866)	-57.1%	\$ 44,100	\$ 43,260	\$ (840)	-1.9%	\$ 43,260
FICA	560	3,183	2,928	2,928	1,478	(1,450)	-49.5%	3,374	3,309	(64)	-1.9%	3,309
VRS	478	3,267	3,506	3,506	1,503	(2,003)	-57.1%	4,300	3,963	(337)	-7.8%	3,963
Medical/Dental Insurance	2,750	11,006	12,106	12,106	3,733	(8,373)	-69.2%	8,960	8,960	-	0.0%	8,960
HSA Contributions	750	3,000	3,000	3,000	1,250	(1,750)	-58.3%	3,000	3,000	-	0.0%	3,000
Group Life Insurance	74	478	513	513	220	(293)	-57.1%	591	580	(11)	-1.9%	580
VACORP Disability Insurance	29	188	202	202	87	(115)	-56.9%	233	228	(4)	-1.9%	228
Subtotal	12,026	57,950	60,526	60,526	24,677	(35,849)		64,557	63,300	(1,257)		63,300
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Regional 911 Grant						\$ -	0.0%	\$ 6,500	\$ 6,500	\$ -	0.0%	\$ 6,500
Repairs & Maintenance	\$ 4,785	\$ 4,973	\$ 6,500	\$ 6,500		\$ (6,500)	0.0%	\$ 6,500	\$ 6,500	\$ -	0.0%	\$ 6,500
Maint Service Contract	\$ 20,130	\$ 23,445			2,310							
Maint & Support - ESRI	9,412	412	12,000	12,000	550	(11,450)	-95.4%	12,000	12,000	-	0.0%	12,000
Maint & Support - Mapping (Geocon	1,800	1,980	2,000	2,000				2,000	2,000			2,000
Maint & Support - CPE (Cassidian &	16,200	16,200	40,850	40,850				40,800	40,800			40,800
Main. & Support - CAD System	2,218	2,218	24,750	24,750				34,750	34,750			34,750
E911 Phone Lines	1,474	1,135	1,300	1,300	365	(935)	-71.9%	1,300	1,300	-	0.0%	1,300
Mileage						-	0.0%			FALSE	0.0%	
Convention & Education	10,184	7,424	5,000	5,000	9,177	4,177	83.5%	5,000	5,000	-	0.0%	5,000
Dues & Association Memberships			225	225		(225)	0.0%	225	225	-	0.0%	225
911 Road Signs	2,196	4,729	3,000	3,000	310	(2,690)	-89.7%	3,000	3,000	-	0.0%	3,000
Office Supplies						-	0.0%			FALSE	0.0%	
VESTA 911 System Upgrade					44,202							
Subtotal	66,181	62,516	95,625	95,625	56,914	-17,623	-2	105,575	105,575	0	0	105,575
Total Expenses	78,207	120,466	156,151	156,151	81,591	-53,472		170,132	168,875	-1,257		168,875

Expense Budget FY 24/25

Economic Development Department 081200

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Community/Economic Director	\$ 5,145	\$ 13,917	\$ 25,000	\$ 25,000	\$ 8,750	\$ (16,250)	-65.0%	\$ 95,000	\$ 95,000	\$ -	0.0%	\$ 95,000
Part-time Office Staff			\$ -	\$ -								
FICA	394	395	1,913	1,913		(1,913)	0.0%	7,268	7,268		0.0%	7,268
VRS									8,702		0.0%	8,702
Medical/Dental Insurance									11,350		0.0%	11,350
HSA Contribution									3,000		0.0%	3,000
Group Life Insurance									1,273		0.0%	1,273
<i>Subtotal</i>	<i>5,539</i>	<i>14,312</i>	<i>26,913</i>	<i>26,913</i>	<i>8,750</i>	<i>(18,163)</i>		<i>126,593</i>	<i>126,593</i>			<i>126,593</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY13 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Consultant Services			2,500	2,500		\$ -	0.0%	2,500	2,500	FALSE	0.0%	2,500
Business Attraction/Outreach						(2,500)	0.0%			FALSE	0.0%	
Postage												
Telecommunications	573	754	600	600	197	(403)	-67.2%	600	600		0.0%	600
Mileage	563	740	1,500	1,500		(1,500)	0.0%	1,500	1,500		0.0%	1,500
Convention & Education		141	500	500	590	90	18.0%	500	1,500		0.0%	1,500
Meals & Lodging	109	167	500	500		(500)	0.0%	500	500		0.0%	500
Dues & Association Memberships			300	300	300		0.0%	300	300		0.0%	300
Miscellaneous										FALSE	0.0%	
Office Supplies										FALSE	0.0%	
Vehicle Fuel										FALSE	0.0%	
Furniture & Fixtures										FALSE	0.0%	
<i>Subtotal</i>	<i>1,245</i>	<i>1,802</i>	<i>5,900</i>	<i>5,900</i>	<i>1,087</i>	<i>-4,813</i>		<i>6,900</i>	<i>6,900</i>	<i>0</i>		<i>6,900</i>
Total Expenses	6,784	16,114	32,813	32,813	9,837	-22,976		133,493	133,493	0		133,493

Expense Budget FY 24/25

Economic Development Authority Department 081800

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Compensation of Members	\$ 225	\$ 50	\$ 1,400	\$ 1,400	\$ 175	\$ (1,225)	-87.5%	\$ 1,400	\$ 1,400	\$ -	0.0%	\$ 1,400
FICA	\$ 17	\$ 4	\$ 107	\$ 107	\$ 13	\$ -		\$ 107	\$ 107	\$ -		\$ 107
<i>Subtotal</i>	242	54	1,507	1,507	188	(1,225)		1,507	1,507	-		1,507
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Surety Bond						-	0.0%			FALSE	0.0%	
Mileage	579	751	1,000	1,000		(1,000)	0.0%	1,000	1,000	FALSE	0.0%	1,000
Meals and Lodging						-	0.0%			FALSE	0.0%	
COF Funds	-											
Office Supplies	180	138	200	200	13	(187)	-93.5%	200	200	FALSE	0.0%	200
<i>Subtotal</i>	759	889	1,200	1,200	13	(1,187)	0.0%	1,200	1,200	FALSE	0.0%	1,200
Total Expenses	1,001	943	2,707	2,707	201	-2,412		2,707	2,707	0		2,707

Expense Budget FY 24/25

Electoral Board Department 013100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Compensation-Electoral Board	\$ 4,651	\$ 2,486	\$ 4,884	\$ 4,884	\$ 1,282	\$ (3,602)	-73.8%	\$ 5,188	\$ 5,188	\$ -	0.0%	\$ 5,188
Compensation-Election Workers	12,285	7,192	18,000	18,000	5,756	(12,244)	-68.0%	18,000	18,000	-	0.0%	18,000
FICA	1,177	740	1,751	1,751	538			1,774	1,774			1,774
<i>Subtotal</i>	<i>18,113</i>	<i>10,418</i>	<i>24,635</i>	<i>24,635</i>	<i>7,576</i>	<i>(3,602)</i>			<i>24,962</i>	<i>-</i>		<i>24,962</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
IT Security Assessment	8383	10685	18,000	18,000	3149			18,000	18,000			18,000
On site Election Support								4,140	4,140			4,140
Repairs & Maint. Voting Equipment	1,800	1,800	700	700		(700)	0.0%	3,000	3,000	-	0.0%	3,000
Maint Contract/Voting Equipment	2,766	2,766	2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Software License/Voting Equipment	3,296	3,260	2,900	2,900				2,900	2,900			2,900
Software License/Pollbooks		1,625	1,700	1,700	1,625			1,700	1,700			1,700
Electronic Pollbooks												
Election Coding	2,912		10,100	10,100	5,571			10,100	10,100	-	0.0%	10,100
Printing & Binding	443	1,44	600	600		(600)	0.0%	600	600	-	0.0%	600
Advertising	194	459	700	700	112	(588)	-84.0%	700	700	-	0.0%	700
Postal Services	453	882	1,200	1,200	542	(658)	-54.8%	1,200	1,200	-	0.0%	1,200
Lease/Rent of Buildings		300	900	900	400	(500)	-55.6%	900	900	-	0.0%	900
Mileage-Allowances		1,228	2,000	2,000	814	(1,186)	-59.3%	2,000	2,000	-	0.0%	2,000
Convention & Education	1,351	552	2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Training/New Voting Equipment	1,154					-	0.0%			FALSE	0.0%	
KnowBe4 Training								3,600	-			-
Dues & Association Memberships	180	200	250	250	391	141	56.4%	250	250	-	0.0%	250
Office Supplies	1,073	834	700	700	561	(139)	-19.9%	700	700	-	0.0%	700
Election Supplies			2,500	2,500	1,322	(1,178)	-47.1%	2,500	2,500	-	0.0%	2,500
Furniture & Fixtures						-	0.0%			FALSE	0.0%	
Voting Machines						-	0.0%			FALSE	0.0%	
ADA Compliance/Polling Places						-	0.0%			FALSE	0.0%	
Election Bags						-	0.0%			FALSE	0.0%	
Total Expenses	21,239	24,735	46,250	46,250	14,487	(9,408)		56,290	52,690	-		52,690
	39,352	35,153	70,885	70,885	22,063	-13,010		81,252	77,652	0		77,652

Expense Budget FY 24/25

Emergency Services Coordinator

Department 035500

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Coordinator						\$	0.0%			FALSE	0.0%	
Salary - Part-time Coordinator	36,764	36,133	42,800	42,800	17,833	(24,967)	-58.3%	50,421	47,170	(3,251)	-6.4%	47,170
Salary - Part-time Deputy Chief			36,192	36,192	18,506			42,637	39,887			39,887
FICA	2,812	2,764	6,043	6,043	1,849	(4,194)	-69.4%	7,119	6,660	(459)	-6.4%	6,660
VRS						-	0.0%			FALSE	0.0%	
Medical & Dental Insurance						-	0.0%			FALSE	0.0%	
Group Life Insurance						-	0.0%			FALSE	0.0%	
Subtotal	39,576	38,897	85,035	85,035	38,188	(29,161)		100,177	93,717	(3,710)		93,717
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY11 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Advertising			\$	75 \$		(75)	0.0%	\$	75 \$	\$	0.0%	\$
Postage	232	161	150	150		(150)	0.0%	\$	150 \$	\$	0.0%	\$
Communication Equipment	930	937	1,000	1,000	181	(819)	-81.9%	1,000	1,000	-	0.0%	1,000
Satellite Phones - Grant	2,664	2,730	2,700	2,700	897	(1,803)		2,700	2,700			2,700
Training/Coordinator	2,968	200	1,500	1,500	50	(1,450)	-96.7%	1,500	1,500	-	0.0%	1,500
Recruitment/Retention		608	900	900		(900)	0.0%	900	900	-	0.0%	900
Dues & Memberships		100	375	375	60	(315)	-84.0%	375	375	-	0.0%	375
Office Supplies	127	396	300	300	63	(237)	-79.0%	300	300	-	0.0%	300
Shelter Generator Fuel		483	3,000	3,000	450	(2,550)	-85.0%	3,000	3,000	-	0.0%	3,000
Uniforms			200	200	193	(7)	-3.5%	200	200	-	0.0%	200
Educational Materials		605				-	0.0%			FALSE	0.0%	
Equipment Grants	41,643	2,722	7,500	7,500		(7,500)	0.0%	7,500	7,500	-	0.0%	7,500
Equipment - Emergency Services	319	3,398	3,000	3,000		(3,000)	0.0%	3,000	3,000	-	0.0%	3,000
Equipment - Emergency Management	1,712	1,018	1,000	1,000		(1,000)	0.0%	1,000	1,000	-	0.0%	1,000
Emergency - Salaries												
Emergency - FICA												
Emergency-Repairs & Maint		1,310										
Emergency-Rentals/Leases												
Emergency-Sheltering												
Emergency-Fuel												
Emergency-General Supplies	520											
Emergency-Equipment		1,627				-	0.0%			FALSE	0.0%	
Subtotal	51,115	16,295	21,700	21,700	1,894	(19,806)		21,700	21,700	-3,710		21,700
Total Expenses	90,691	55,192	106,735	106,735	40,082	-48,967		121,877	115,417	-3,710		115,417

Expense Budget FY 24/25

Emergency Medical Services Department 032500

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	\$ -	0.0%	-	-	FALSE	0.0%	\$ -
Operating												
Peninsula EMS Council	897 \$	1,112	1,057 \$	1,057 \$	1,057 \$	1,057 \$	0.0%	1,057 \$	1,057 \$	1,057 \$	0.0%	1,057 \$
<i>Subtotal</i>	897	1,112	1,057	1,057	1,057	1,057	0.0%	1,057	1,057	1,057	0.0%	1,057
Total Expenses	897	1,112	1,057	1,057	1,057	1,057	0	1,057	1,057	1,057	0	1,057

Expense Budget FY 24/25

Finance Department 01.2400

Personnel	Expenditures FY22		Expenditures FY23		Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
	Expenditures FY22	Expenditures FY23	Expenditures FY23	Expenditures FY24											
Salary - Director of Finance	\$ 62,913	\$ 73,095	\$ 78,212	\$ 31,979	\$ 78,212	\$ 78,212	\$ 31,979	\$ (46,233)	-59.1%	\$ 80,633	\$ 80,633	\$ -	0.0%	\$ 80,633	
Fiscal/Purchasing Assistant	\$ 25,232	\$ 36,017	\$ 39,341	\$ 16,085	\$ 39,341	\$ 39,341	\$ 16,085	\$ (23,256)	-59.1%	\$ 40,559	\$ 40,559	\$ -	0.0%	\$ 40,559	
FICA	6,668	8,269	8,993	3,639	8,993	8,993	3,639	(5,354)	-59.5%	9,271	9,271	-	0.0%	9,271	
VRS	7,463	9,995	10,768	4,403	10,768	10,768	4,403	(6,365)	-59.1%	11,816	11,101	(715)	-6.1%	11,101	
Medical/Dental Insurance	20,166	22,011	24,212	7,467	24,212	24,212	7,467	(16,745)	-69.2%	18,816	18,816	-	0.0%	18,816	
HSA Contribution	5,500	6,000	6,000	2,500	6,000	6,000	2,500	(3,500)	-58.3%	6,000	6,000	-	0.0%	6,000	
Group Life Insurance	1,159	1,462	1,575	644	1,575	1,575	644	(931)	-59.1%	1,624	1,624	-	0.0%	1,624	
VACORP Hybrid Disability Insurance	127	190	208	85	208	208	85	(123)	-59.1%	214	214	-	0.0%	214	
VRS Retiree Health Credit	208	262	282	115	282	282	115	(167)	-59.2%	291	291	-	0.0%	291	
Subtotal/	129,436	157,301	169,591	66,917	169,591	169,591	66,917	(102,674)		169,224	168,509	(715)		168,509	
Operating															
Postal Services	500	460	600	529	600	600	529	(71)	5.8%	600	600	\$ -	0.0%	600	
Telecommunications	855	821	600	177	600	600	177	(423)	-70.5%	600	600	-	0.0%	600	
Convention & Education	850	1,190	2,000	195	2,000	2,000	195	(1,805)	-90.3%	2,000	2,000	-	0.0%	2,000	
Meals & Lodging	1,046	1,316	1,000	306	1,000	1,000	306	(694)	-69.4%	1,000	1,000	-	0.0%	1,000	
Dues & Association Memberships	678	895	600	520	600	600	520	(80)	-13.3%	600	600	-	0.0%	600	
Office Supplies	429	456	500	96	500	500	96	(404)	-80.8%	500	500	-	0.0%	500	
Subtotal/	4,358	5,138	5,200	1,823	5,200	5,200	1,823	(3,377)		5,000	5,000	-		5,000	
Total Expenses	133,794	162,439	174,791	68,740	174,791	174,791	68,740	-106,051		174,224	173,509	-715		173,509	

Expense Budget FY 24/25

Fire Departments

Department 032200												
Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	- \$	- \$	- \$	-	0.0%	- \$	- \$	FALSE	0.0%	-
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY23 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Fire Program Funds	4,740	9,411	30,000	30,000	16,696	(13,304)	-44.3%	30,000	30,000	-	0.0%	30,000
Upper King & Queen Fire Dept	22,000 \$	24,000 \$	32,000 \$	32,000 \$	32,000 \$	-	0.0%	32,000 \$	32,000 \$	-	0.0%	32,000
Central King & Queen Fire Dept	22,000	24,000	32,000	32,000	32,000	-	0.0%	32,000	32,000	-	0.0%	32,000
Walkerton Community Fire Assoc	22,000	24,000	32,000	32,000	32,000	-	0.0%	32,000	32,000	-	0.0%	32,000
Lower Fire Dept./Gressitt	22,000	24,000	32,000	32,000	32,000	-	0.0%	32,000	32,000	-	0.0%	32,000
			-	-	-	-	0.0%			FALSE	0.0%	
			-	-	-	-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	92,740	105,411	158,000	158,000	144,696	(13,304)		158,000	158,000	-		158,000
Total Expenses	92,740	105,411	158,000	158,000	144,696	-13,304		158,000	158,000	0		158,000

Expense Budget FY 24/25

Forestry Services Department 082500

Personnel		Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
	<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating		Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Forestry Services		11,101 \$	11,101 \$	11,101 \$	11,101 \$	11,101 \$	11,101 \$	100.0%	11,101 \$	11,101 \$	11,101 \$	0.0%	11,101 \$
	<i>Subtotal</i>	11,101	11,101	11,101	11,101	11,101	11,101		11,101	11,101			11,101
Total Expenses		11,101	11,101	11,101	11,101	11,101	11,101		11,101	11,101	0		11,101

Expense Budget FY 24/25

Fund Transfer Department 093100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating												
Transfer to VPA Fund	\$ 188,963	\$ 145,244	\$ 508,330	\$ 508,330		\$ (508,330)	0.0%	\$ 483,952	\$ 483,952	\$ -	0.0%	\$ 483,952
Transfer To CSA Fund	193,272	216,992	240,000	240,000		(240,000)	0.0%	320,000	320,000	-	0.0%	320,000
Transfer to CSA Admin Fund	4,947	6,147	5,149	5,149		(5,149)	0.0%	6,147	6,147	-	0.0%	6,147
Transfer to School Fund	4,297,176	4,297,176	4,297,176	4,297,176		(4,297,176)	0.0%	4,447,176	4,367,176	(80,000)	-1.8%	4,367,176
Transfer to Wireless Authority												
<i>Subtotal</i>	4,684,358	4,665,559	5,050,655	5,050,655	-	(5,050,655)		5,257,275	5,177,275	(80,000)		5,177,275
Total Expenses	4,684,358	4,665,559	5,050,655	5,050,655	0	-5,050,655		5,257,275	5,177,275	-80,000		5,177,275

Expense Budget FY 24/25

Fund Transfer Reserve Department 093100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Transfer to Fire Dept Reserve							0.0%			FALSE	0.0%	
Transfer to Rescue Reserve							0.0%			FALSE	0.0%	
Transfer to School Capital Fund	387,653	268,556	100,000	100,000	-	(100,000)	0.0%	150,000	150,000	-	0.0%	150,000
Transfer to Landfill Contingency	150,000	165,000	165,000	165,000	-	(165,000)	0.0%	165,000	165,000	-	0.0%	165,000
Transfer to Capital Projects Fund	5,455,333		3,325,500	3,325,500				3,670,000	8,184,272			8,184,272
Transfer to Wireless Authority		1,000,662										
Transfer to KQES Fund	1,000,000	1,000,000										
<i>Subtotal</i>	FALSE	2,434,218	265,000	3,590,500	-	(265,000)		3,985,000	8,499,272	-		8,499,272
Total Expenses	0	2,434,218	265,000	3,590,500	0	-265,000		3,985,000	8,499,272	0		8,499,272

Expense Budget FY 24/25

General District Court Department 021200

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Part-time Deputy Clerk												
FICA												
<i>Subtotal</i>	0	0	0	0	0	0	0.0%	0	0	0	0.0%	0
Operating												
Legal Services												
Court Appoint Attorney	\$ 2,280	\$ 1,080	\$ 5,000	\$ 5,000	\$ 240	\$ (4,760)	-95.2%	\$ 5,000	\$ 5,000	\$ -	0.0%	\$ 5,000
Postal Services	76	90			98	98	undefined	350	350		0.0%	350
Telecommunications	1,425	1,379					0.0%					
Lease/Rent of Equipment	1,937	1,953	2,000	2,000	860	(1,140)	-57.0%	2,100	2,100		0.0%	2,100
Mileage - Allowances		282	250	250		(250)	0.0%	250	250		0.0%	250
Convention & Education		80	350	350		(350)	0.0%	350	350		0.0%	350
Dues & Association Memberships	25	25	100	100	25	(75)	-75.0%	100	100		0.0%	100
Misc - Court Charges			1,690	1,690		(1,690)	0.0%	1,800	1,800		0.0%	1,800
Office Supplies	407	1,288	1,000	1,000	91	(909)	-90.9%	1,750	1,750		0.0%	1,750
Furniture & Fixtures							0.0%	4,000	4,000		0.0%	4,000
<i>Subtotal</i>	6,150	6,177	10,390	10,390	1,314	(9,076)		15,700	15,700			15,700
Total Expenses			10,390	10,390	1,314	(9,076)		15,700	15,700	0		15,700

Expense Budget FY 24/25

General Properties Department 043200

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Custodian			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Salary - Maintenance Supervisor	43,975	49,508	55,640	55,640	22,750			55,600	57,363			57,363
Salary - Fulltime Maintenance Tech								40,000	39,500			39,500
Salary - Part-time/Maintenance	16,709	14,630	25,000	25,000	3,248	(21,752)	-87.0%			FALSE	0.0%	
Salary - Part-time/Inmate Guard	4,923	1,117	12,000	12,000	423	(11,577)	-96.5%					12,000
Salary - Litter Pick Up	3,711		2,500	2,500				2,500	2,500			2,500
FICA	4,860	4,767	7,278	7,278	1,940	(5,338)	-73.3%	8,423	8,519	97	1.1%	8,519
MRS	3,596	4,370	5,097	5,097	2,084	(3,013)	-59.1%	9,321	5,254	(4,067)	-43.6%	5,254
Medical/Dental Insurance	10,083	11,006	12,106	12,106	3,733	(8,373)	-69.2%	18,816	18,816	-	0.0%	18,816
HSA Contributions	2,750	3,000	3,000	3,000	1,250	(1,750)	-58.3%	6,000	6,000			6,000
Group Life Insurance	558	639	746	746	305	(441)	-59.1%	745	769	24	3.2%	769
VACORP Disability Insurance	220	252	294	294	120	(174)	-59.2%	294	303			303
Retiree Health Insurance Credit	100	115	134	134	55	(79)	-58.8%	133	138	4	3.2%	138
Subtotal	91,485	89,404	123,794	123,794	35,908	(52,496)		153,832	151,162	(3,942)		151,162
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Repairs & Maintenance	73,952	40,753	40,000	40,000	53,243	13,243	33.1%	40,000	75,000	35,000	87.5%	75,000
Maintenance Service Contracts	3,773					-	0.0%			FALSE	0.0%	
Dumpster Service - Courthouse	2,408	3,658	3,600	3,600	1,169	(2,431)	-67.5%	3,780	3,780	-	0.0%	3,780
HVAC System/Admin Building	13,830	11,388	11,200	11,200	2,874	(8,326)	-74.3%	11,760	11,760	-	0.0%	11,760
Alarm Monitoring Tavern	280	280	280	280	301	21	7.5%	294	294	-	0.0%	294
Pest Control	3,780	3,880	3,780	3,780	1,264	(2,516)	-66.6%	3,969	3,969	-	0.0%	3,969
Phone System		500	3,000	3,000		(3,000)	0.0%			FALSE	0.0%	
Annual Elevator Inspection	3,399	3,497	3,540	3,540	1,404	(2,136)	-60.3%	3,627	3,627			3,627
Custodial Services	49,920	51,360	52,800	52,800	22,000	(30,800)	-58.3%	55,440	55,440			55,440
Water System Testing	3,022	2,832	3,300	3,300	2,254	(1,046)	-31.7%	3,465	3,465	-	0.0%	3,465
Electrical Services	63,147	75,082	60,000	60,000	28,536	(31,464)	-52.4%	60,000	70,000	10,000	16.7%	70,000
Heating Services	17,600	15,178	15,000	15,000	1,030	(13,970)	-93.1%	15,000	15,000	-	0.0%	15,000
Telecommunications	3,080	2,952	12,000	12,000	6,916	(5,084)	-42.4%	12,000	12,000	-	0.0%	12,000
Meals - Inmates	1,738	120	1,200	1,200	20	(1,180)	-98.3%	1,260	1,260	-	0.0%	1,260
Janitorial Supplies	1,734	2,054	3,000	3,000	646	(2,354)	-78.5%	3,300	3,300	-	0.0%	3,300
Vehicle & Equipment Fuel	3,584	6,210	3,000	3,000	1,715	(1,285)	-42.8%	6,500	6,500	-	0.0%	6,500
Equipment Supplies	1,034	5,084	500	500	239	(261)	-52.2%	500	500	-	0.0%	500
Building Supplies	7,943	2,488	5,000	5,000	771	(4,229)	-84.6%	6,000	6,000	-	0.0%	6,000
Grounds Supplies	1,148	2,876	2,000	2,000	572	(1,428)	-71.4%	3,000	6,000	3,000	100.0%	6,000
Water Fountain/Circuit Court	359	561	200	200	269	69	34.5%	200	200	-	0.0%	200
Tools and Equipment	893	4,647	5,000	5,000	259	(4,741)	-94.8%	5,000	5,000	-	0.0%	5,000
Grounds Equipment						-	0.0%			FALSE	0.0%	
Subtotal	256,624	235,400	228,400	228,400	125,482	(102,918)		235,095	283,095	48,000		283,095
Total Expenses	348,109	324,804	352,194	352,194	161,390	-155,414		388,927	434,257	44,058		434,257

Expense Budget FY 24/25

General Properties-Marricott School Department 043300

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>										
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Maintenance	10,463	4,450	25,000	25,000	400	-	0.0%	25,000	25,000	-	0.0%	25,000
Dumpster Service	910	2,574	750	750	210	750		750	750	750		750
HVAC Maintenance Contract	2,275	1,820	1,820	1,820	474	1,820		1,820	1,820	1,820		1,820
Electrical Services	4,648	4,452	2,000	2,000	1,983	(17)	-0.9%	2,000	2,000	-	0.0%	2,000
Cleaning Supplies	216											
Furniture & Fixtures												
Subtotal	18,512	13,296	29,570	29,570	3,067	(17)		29,570	29,570	-	0.0%	29,570
Total Expenses	18,512	13,296	29,570	29,570	3,067	-17		29,570	29,570	0		29,570

Expense Budget FY 24/25

General Properties-Shackelfords Station Department 043400

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	- \$	- \$	- \$	- \$	0.0%	- \$	- \$	FALSE	0.0%	- \$
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Maintenance	3,345	3,345	5,000	5,000	493	-	0.0%	5,000	5,000	-	0.0%	5,000
Dumpster Service	1,821	2,790	1,620	1,620	773			750	750			750
Pest Control	1,752	660	1,400	1,400	220			500	500			500
HVAC Maintenance Contract	0	0	1,500	1,500				1,500	1,500			1,500
Electrical Services	1,666	2,291	2,000	2,000	1,077	(923)	-46.2%	1,000	1,000	-	0.0%	1,000
Propane	1,403	1,795	6,000	6,000								
Telecommunications	1,440	1,521	1,500	1,500	277							
Cleaning Supplies	492	1,052	1,000	1,000	429			500	500			500
Facility Supplies	2,520	11,158	13,750	13,750	3,092			13,750	13,750			13,750
Equipment												
Apparatus Bay Door Replacement								20,000	20,000			20,000
Generator Replacement							0.0%	35,000	0	(35,000)	0.0%	0
<i>Subtotal</i>	<i>11,094</i>	<i>24,612</i>	<i>33,770</i>	<i>33,770</i>	<i>6,361</i>	<i>(923)</i>		<i>78,000</i>	<i>43,000</i>	<i>(35,000)</i>		<i>43,000</i>
Total Expenses	11,094	24,612	33,770	33,770	6,361	-923		78,000	43,000	-35,000		43,000

Expense Budget FY 24/25

General Properties-St. Stephens Station Department 043500

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>										
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Maintenance			5,000	5,000	1,072	(3,928)	-78.6%	5,000	5,000	-	0.0%	5,000
043500-3310												
043500-3320-100			750	750	145	(605)		750	750			750
043500-3320-200			500	500		(500)		500	500			500
043500-3320-300			1,500	1,500		(1,500)		1,500	1,500			1,500
043500-5110			1,000	1,000		(1,000)	0.0%	1,000	1,000		0.0%	1,000
043500-5230												
043500-5120												
043500-6005		488	500	500	421	(79)		500	500			500
043500-6014		8,482	13,750	13,750	5,083	(8,667)		13,750	13,750			13,750
Equipment												
			23,000	23,000	6,721	(16,279)	0.0%	23,000	23,000		0.0%	23,000
Subtotal	0	8,970	23,000	23,000	6,721	(16,279)		23,000	23,000	0		23,000
Total Expenses	0	8,970	23,000	23,000	6,721	(16,279)		23,000	23,000	0		23,000

Expense Budget FY 24/25

General Reassessment Department 01.2330

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Part-time BOE Clerk	0	1,059	-	-	406	406	undefined	-	-	FALSE	0.0%	-
Compensation to Equalization Board	0	2,400	-	-	1,900	1,900		-	-			
FICA	0	265	-	-	176	176		-	-			
<i>Subtotal</i>	<i>0</i>	<i>3,724</i>	<i>-</i>	<i>-</i>	<i>2,482</i>	<i>406</i>		<i>-</i>	<i>-</i>			<i>-</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Professional Services	\$ 48,749	\$ 78,123				-	0.0%			FALSE	0.0%	
Printing						-	0.0%			FALSE	0.0%	
Advertising	\$ 457	\$ 1,150			1,238	1,238	undefined			FALSE	0.0%	
Postal Services		\$ 143			-	-	0.0%			FALSE	0.0%	
Telecommunications						-	0.0%			FALSE	0.0%	
Lease of Copier						-	0.0%			FALSE	0.0%	
Mileage Allowance						-	0.0%			FALSE	0.0%	
Office Supplies						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>49,206</i>	<i>79,416</i>	<i>0</i>	<i>0</i>	<i>1,238</i>	<i>1,238</i>		<i>0</i>	<i>0</i>	<i>0</i>		<i>-</i>
Total Expenses	49,206	83,140	0	0	3,720	1,644		0	0	0		0

Expense Budget FY 24/25

Health Department Department 051200

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	0	0	0	0	0.0%	0	0	FALSE	0.0%	0
Operating												
Payment to State Health Department	\$ 61,605	\$ 80,023	\$ 89,232	\$ 89,232	\$ 89,232	\$ (89,232)	0.0%	\$ 95,478	\$ 95,478	\$	0.0%	\$ 95,478
<i>Subtotal</i>	61,605	80,023	89,232	89,232	89,232	(89,232)	0.0%	95,478	95,478	0	0.0%	95,478
Total Expenses	61,605	80,023	89,232	89,232	0	-89,232		95,478	95,478	0		95,478

Expense Budget FY 24/25

Human Resources

Department 012220

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary Stipend/Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 5,000	\$ 10,000	\$ 5,000	100.0%	\$ 10,000
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>383</i>	<i>383</i>	<i>383</i>		<i>383</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
HR Consultant			11,145	11,145	11,145	4,646	-	0.0%	15,000	15,000	-	0.0%	15,000
HR Software									2,325	2,325			2,325
HR Software Monthly Subscription									8,676	8,676			8,676
Background Checks						20			100	100			100
HR Staff Professional Development			2,500	2,500	2,500	355			2,000	2,000			2,000
Employee Training			5,000	5,000	5,000	0			5,000	5,000			5,000
Tuition Assistance									5,000	5,000			5,000
Dues & Memberships									260	260			260
Office Supplies			1,000	1,000	1,000	114	(886)	-88.6%	1,000	1,000	-	0.0%	1,000
HR Event Supplies			500	500	500	574			500	1,500	FALSE		1,500
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>20,145</i>	<i>20,145</i>	<i>20,145</i>	<i>5,709</i>	<i>(886)</i>		<i>39,861</i>	<i>40,861</i>	<i>-</i>		<i>40,861</i>
Total Expenses	0	0	20,145	20,145	20,145	5,709	-886		45,244	51,244	5,000		51,244

Expense Budget FY 24/25

Independent Auditor Department 012240

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	-	-	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Annual Audit	33,200	35,500	36,000	36,000		\$ (36,000)	0.0%	38,000	38,000	\$ -	0.0%	38,000
Cost Allocation Plan	1,700	7,400	4,000	4,000		\$ (4,000)	0.0%	4,000	4,000	\$ -	0.0%	4,000
OPEB Study	6,639	7,133	2,000	2,000		\$ (2,000)	0.0%	2,000	2,000	\$ -	0.0%	2,000
Professional Services			5,000	5,000	8,534	\$ 3,534	70.7%	5,000	5,000	\$ -	0.0%	5,000
<i>Subtotal</i>	41,539	50,033	47,000	47,000	8,534	(38,466)	0.0%	49,000	49,000	FALSE	0.0%	49,000
Total Expenses	41,539	50,033	47,000	47,000	8,534	-38,466		49,000	49,000	0		49,000

Expense Budget FY 24/25

Information Technology Department 012510

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Local Network Tech	\$ 15,000	\$ 15,000	\$ 17,500	\$ 17,500	\$ 7,292	\$ (10,208)	-58.3%	\$ 17,500	\$ 17,500	\$ -	0.0%	\$ 17,500
FICA	877	904	1,339	1,339	483	(856)	-63.9%	1,339	1,339	-	0.0%	1,339
VRS	1,295	1,374	1,603	1,603	668	(935)	-58.3%	1,706	1,603	(103)	-6.1%	1,603
Medical & Dental Insurance	4,542	4,036	4,815	4,815	1,105	(3,710)	-77.1%	4,815	4,815	-	0.0%	4,815
HSA Contribution	846	815	850	850	368	(482)	-56.7%	850	850	-	0.0%	850
Group Life Insurance	201	201	229	229	98	(131)	-57.3%	229	229	-	0.0%	229
VRS Retirees Health Credit	36	36	39	39	18	(21)	-53.2%	39	39	-	0.0%	39
Subtotal	22,797	22,366	26,375	26,375	10,032	(16,343)		26,478	26,375	(103)		26,375
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
BAI Tech Support Fee	\$ 27,182	\$ 31,215	31,000	31,000	33,579	2,579	8.3%	34,400	34,400	-	0.0%	34,400
ESD Downloads/BAI	5,094	5,451	5,500	5,500	5,833	333	6.1%	6,000	6,000	-	0.0%	6,000
BAI Net Maint-Agreement	9,397	9,866	10,000	10,000	10,557	557	5.6%	11,000	11,000	-	0.0%	11,000
iWorkQ Software		7,800						7,200	7,200	-	0.0%	7,200
Professional Services	491		5,000	5,000		(5,000)	0.0%	5,000	5,000	-	0.0%	5,000
New County Website		7,500								FALSE	0.0%	
Maintenance & Service Contract		1,029			46	46	undefined			FALSE	0.0%	
Email - Cloud exchange	8,111	10,770	12,000	12,000	9,362	(2,638)	-22.0%	12,000	12,000	-	0.0%	12,000
ESET Support/Antivirus Software		2,154	2,200	2,200	1,727			2,200	2,200	-	0.0%	2,200
VOIP Phone System		632	6,000	6,000	1,052			6,000	6,000	-	0.0%	6,000
KnowBe4 contract								3,000	3,600	600	20.0%	3,600
Website maintenance contract								4,800	4,800	-	0.0%	4,800
Copier Leases/All Departments								26,000	26,000	-	0.0%	26,000
Training		250	8,000	8,000	321	(7,679)	-96.0%	8,000	8,000	-	0.0%	8,000
Office Supplies/Software Upgrades	9,954	8,376	9,500	9,500	3,356	(6,144)	-64.7%	9,500	9,500	-	0.0%	9,500
IT Supplies/Software - Sheriff	336	395	1,500	1,500	96	(1,404)	-93.6%	1,500	1,500	-	0.0%	1,500
Supplies/Software - Rescue Services	340	98	1,500	1,500	480	(1,020)	-68.0%	1,500	1,500	-	0.0%	1,500
IT Supplies/Library												
EDP Equipment/County Network	7,474	9,177	10,000	10,000	4,227	(5,773)	-57.7%	15,000	20,000	5,000	33.3%	20,000
EDP Equipment/Sheriff	\$ 11,485	\$ 7,213	18,000	18,000	10,658	(7,342)	-40.8%	18,000	18,000	-	0.0%	18,000
EDP Equipment/Rescue Services	2,174	10,594	10,000	10,000	1,101	(8,899)	-89.0%	10,000	10,000	-	0.0%	10,000
EDP Equipment/Registrar	2,181	1,166	2,500	2,500				2,500	2,500	-	0.0%	2,500
Subtotal	84,219	113,686	132,700	132,700	82,395	(42,384)		183,600	189,200	5,600		189,200
Total Expenses	107,016	136,052	159,075	159,075	92,427	-58,727		210,078	215,575	5,497		215,575

Expense Budget FY 24/25

JDR Court Service Unit Department 021501

Personnel	Expenditures FY22	Expenditures FY23	Expenditures FY24	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	0	0	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating	Expenditures FY22	Expenditures FY23	Expenditures FY24	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
VICCA Funding Match			\$ 2,535	\$ 2,535	\$ 2,535		\$ (2,535)	0.0%	\$ 2,535	\$ 2,535	\$ -	0.0%	\$ 2,535
Repairs & Maintenance	669	708	500	500	500	139	(361)	-72.2%	500	500	-	0.0%	500
Telecommunications	953	962	2,200	2,200	2,200	280	(1,920)	-87.3%	2,200	2,200	-	0.0%	2,200
Lease/Rent of Buildings	5,160	5,315	5,475	5,475	5,475	1,248	(4,227)	-77.2%	5,145	5,145	-	0.0%	5,145
Convention & Education			400	400	400		(400)	0.0%	400	400	-	0.0%	400
Secure Detention/Merrimac Cent	28,456	34,472	24,637	24,637	24,637	12,318	(12,319)	-50.0%	7,075	7,075	-	0.0%	7,075
Non-Secure Detention/VICCA	9,093	17,530	10,000	10,000	10,000		(10,000)	0.0%	10,000	10,000	-	0.0%	10,000
Miscellaneous							-	0.0%			FALSE	0.0%	
Other Operating Supplies	381	45	200	200	200	158	(42)	-21.0%	250	250	-	0.0%	250
CSU Operating Costs/VICCA	7,500	7,500	7,500	7,500	7,500		(7,500)	0.0%	7,500	7,500	-	0.0%	7,500
Furniture & Fixtures		658	400	400	400	362	(38)	-9.5%	400	400	-	0.0%	400
<i>Subtotal</i>	<i>52,212</i>	<i>67,190</i>	<i>53,847</i>	<i>53,847</i>	<i>53,847</i>	<i>14,505</i>	<i>(39,342)</i>		<i>36,005</i>	<i>36,005</i>	<i>-</i>		<i>36,005</i>
Total Expenses	52,212	67,190	53,847	53,847	53,847	14,505	(39,342)		36,005	36,005	0		36,005

Expense Budget FY 24/25

JDR District Court Department 021500

Personnel	Expenditures FY22	Expenditures FY23	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary Supplements	-	-	-	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	0	0	0	0	0	0	0	0.0%	0	0	0	0.0%	0
Operating													
Professional Services	\$ 1,234			\$ 800	\$ 800		\$ (800)	0.0%	\$ 800	\$ 800	\$ -	0.0%	\$ 800
Postal Services		222		418	418		(418)	0.0%	418	418	-	0.0%	418
Telecommunications	632	325		1,000	1,000		(1,000)	0.0%	1,000	1,000	-	0.0%	1,000
Video Conference Lines							-	0.0%			FALSE	0.0%	
Lease/Rent of Equipment		227		500	500		(500)	0.0%	500	500	-	0.0%	500
Lease/Rent of Buildings	111	56					-	0.0%			FALSE	0.0%	
Mileage							-	0.0%			FALSE	0.0%	
Convention & Education				875	875		(875)	0.0%	875	875	-	0.0%	875
Dues & Association Memberships				50	50		(50)	0.0%	50	50	-	0.0%	50
Office Supplies	1,621	737		750	750		(750)	0.0%	750	750	-	0.0%	750
Filing System							-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	3,598	1,567	1,567	4,393	4,393	-	(4,393)		4,393	4,393	-		4,393
Total Expenses	3,598	1,567	1,567	4,393	4,393	0	-4,393		4,393	4,393	0		4,393

Expense Budget FY 24/25

Library Department 073200

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Library Director			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 66,300	\$ 68,289	\$ 1,989	3.0%	\$ 68,289
Salary - 2 Part time staff									\$ 31,200	\$ 31,200	\$ -		\$ 31,200
Salary - Part time custodian									\$ 6,000	\$ 6,000	\$ -		\$ 6,000
FICA									\$ 7,460	\$ 7,460	\$ -	0.0%	\$ 7,460
MRS									\$ 6,464	\$ 6,464	\$ (0)	0.0%	\$ 6,464
Group Life Insurance									\$ 888	\$ 888	\$ (0)	0.0%	\$ 888
VACORP Hybrid Disability Insurance									\$ 385	\$ 385	\$ 0	0.1%	\$ 385
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>112,697</i>	<i>120,686</i>	<i>1,989</i>	<i>0</i>	<i>120,686</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Computer Repair/Replacement	\$ 3,708	\$ 3,388	\$ 5,000	\$ 5,000	\$ 1,035	\$ 1,035	\$ (3,965)	-79.3%	\$ 6,000	\$ 6,000	\$ -	0.0%	\$ 6,000
Contracted Services									\$ 4,500	\$ 4,500	\$ -		\$ 4,500
Janitorial Services									\$ 6,500	\$ -	\$ -		\$ -
Advertising/Public Relations									\$ 1,000	\$ 1,000	\$ -		\$ 1,000
Electrical Services	5,706	5,985	8,000	8,000	2,554	(5,446)	-68.1%			FALSE		0.0%	
Professional Development									1,450	1,450			1,450
Travel Expenses									1,000	1,000			1,000
Purchase of Services	173,135	53,368	214,135	214,135	59,135	(155,000)	-72.4%			FALSE		0.0%	
Library Programs									8,000	8,000			8,000
Office Supplies									3,800	3,800			3,800
Library Materials									41,279	41,279			41,279
Miscellaneous									500	500			500
Furniture & Fixtures	182,549	62,741	227,135	227,135	62,724	(164,411)	0.0%		4,275	4,275	-	0.0%	4,275
<i>Subtotal</i>	<i>182,549</i>	<i>62,741</i>	<i>227,135</i>	<i>227,135</i>	<i>62,724</i>	<i>(164,411)</i>			<i>78,304</i>	<i>71,804</i>	<i>1,989</i>		<i>71,804</i>
Total Expenses	182,549	62,741	227,135	227,135	62,724	(164,411)			191,001	192,490	1,989		192,490

Expense Budget FY 24/25

Litter Control Grant

Department 042800												
	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Personnel			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Subtotal	0	0	-	-	-	-	0.0%	-	-	-	0.0%	-
Operating			Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Professional Services												
Litter Control Activities		\$ -	8,500	8,500	\$ -	(8,500)	0.0%	8,500	8,500	8,500	0.0%	8,500
Subtotal	0	0	8,500	8,500	-	-8,500	0.0%	8,500	8,500	0	0.0%	8,500
Total Expenses	0	0	8,500	8,500	0	-8,500		8,500	8,500	0		8,500

Expense Budget FY 24/25

Magistrate Department 021300

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	-	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Repairs & Maintenance						\$	0.0%			FALSE	0.0%	
Postage							0.0%			FALSE	0.0%	
Telecommunications							0.0%			FALSE	0.0%	
Mileage							0.0%			FALSE	0.0%	
Dues & Association Membership							0.0%			FALSE	0.0%	
Office Supplies							0.0%			FALSE	0.0%	
Furniture							0.0%			FALSE	0.0%	
Communications Equipment							0.0%			FALSE	0.0%	
<i>Subtotal</i>	0	0	0	0	0	0	0.0%	0	0	0	0.0%	0
Total Expenses	0	0	0	0	0	0	0	0	0	0	0	0

Expense Budget FY 24/25

Mattaponi Pier Department 071500

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Maintenance & Repairs		\$ 82	\$ 3,000	\$ 3,000				\$ 1,000	\$ 1,000			\$ 1,000
Contract - Portable Toilet								\$ 1,200	\$ 1,200			\$ 1,200
Contract - Dumpster Service								\$ 3,000	\$ 3,000			\$ 3,000
Electrical	\$ 7	\$ 171	\$ 1,200	\$ 1,200	\$ 64			\$ 500	\$ 500			\$ 500
Operating Expenses	\$ 3,892	\$ 4,281	\$ 2,500	\$ 2,500	\$ 1,357	(1,143)		\$ 1,000	\$ 1,000	\$ 6,700	#REF!	\$ 1,000
<i>Subtotal</i>	<i>3,899</i>	<i>4,534</i>	<i>6,700</i>	<i>6,700</i>	<i>1,421</i>	<i>(1,143)</i>		<i>6,700</i>	<i>6,700</i>	<i>#REF!</i>		<i>6,700</i>
Total Expenses	3,899	4,534	6,700	6,700	1,421	-1,143		6,700	6,700	#REF!		6,700

Expense Budget FY 24/25

Medical Examiner Department 035300

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating												
State Medical Examiner Fees	200	120	200	200	200	(200)	0.0%	200	200	\$ -	0.0%	200
<i>Subtotal</i>	200	120	200	200	200	(200)	0.0%	200	200	\$ -	0.0%	200
Total Expenses	200	120	200	200	200	-200		200	200	0		200

Expense Budget FY 24/25

MPPDC Department 081300

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
MPPDC - Water Supply Plan	-	-	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
MP Public Access Authority	1,315	600	600	600	600	-	0.0%	600	600	-	0.0%	600
MPPDC Payment	19,300	19,300	26,591	26,591	35,302	8,711	32.8%	55,302	55,302	-	0.0%	55,302
MP Economic Development	-	-	-	-	-	-	0.0%	-	5,000	5,000	undefined	5,000
All Hazard Mitigation Plan	-	-	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
GA Session & Advocacy Services	3,571	4,286	10,179	10,179	10,179	-	0.0%	10,179	10,179	-	0.0%	10,179
<i>Subtotal</i>	<i>24,186</i>	<i>24,186</i>	<i>37,370</i>	<i>37,370</i>	<i>46,081</i>	<i>8,711</i>		<i>66,081</i>	<i>71,081</i>	<i>5,000</i>		<i>71,081</i>
Total Expenses	24,186	24,186	37,370	37,370	46,081	8,711		66,081	71,081	5,000		71,081

Expense Budget FY 24/25

Planning Commission Department 081100

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Compensation - Members	70	250	1,250	1,250	225	(1,025)	-82.0%	3,000	3,000	\$	0.0%	3,000
FICA	54	19	96	96	17			230	230			230
<i>Subtotal</i>	124	269	1,346	1,346	242	(1,025)		3,230	3,230	-		3,230
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Advertising	1,937	2,342	3,700	3,700	602	(3,098)	-83.7%	3,700	3,700	-	0.0%	3,700
Postal Services	1,200	1,500	1,500	1,500	1,200	(300)	-20.0%	2,000	2,000	-	0.0%	2,000
Mileage - Allowances	610	897	2,200	2,200	92	(2,108)	-95.8%	2,200	2,200	-	0.0%	2,200
Convention & Education	1,100	550	1,000	1,000		(1,000)	0.0%	1,300	1,300	-	0.0%	1,300
Seminars - Meals & Lodging	282	64	500	500		(500)	0.0%	500	500	-	0.0%	500
Office Supplies	5,129	5,605	9,500	9,500	64	(536)	-89.3%	600	600	-	0.0%	600
<i>Subtotal</i>	5,253	5,874	10,846	10,846	1,958	(7,542)		10,300	10,300	-		10,300
Total Expenses			10,846	10,846	2,200	-8,567		13,530	13,530	0		13,530

Expense Budget FY 24/25

Probation / Pretrial Serv. Department 033300

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating												
Probation / Pretrial Services	\$ 13,300	\$ 16,500	\$ 14,400	\$ 14,400	\$ 14,400	\$ -	0.0%	\$ 15,500	\$ 15,500	\$ -	0.0%	\$ 15,500
<i>Subtotal</i>	\$ 13,300	\$ 16,500	\$ 14,400	\$ 14,400	\$ 14,400	\$ -	0.0%	\$ 15,500	\$ 15,500	\$ -	0.0%	\$ 15,500
Total Expenses	\$ 13,300	\$ 16,500	\$ 14,400	\$ 14,400	\$ 14,400	\$ 0	0	\$ 15,500	\$ 15,500	\$ 0	0	\$ 15,500

Expense Budget FY 24/25

Radio Communications Department 032400

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Repair & Maint Generators	3,449	11,996	6,000	6,000	8,325	2,325	38.8%	6,000	6,000	-	0.0%	6,000
Maintn. Radio Equipment	6,446	104,332	110,000	110,000	94,192	(15,808)	-14.4%	115,500	115,500	-	0.0%	115,500
Maintenance Contracts	20,516	20,516	26,000	26,000	20,516	(3,351)	-55.9%	26,000	26,000	-	0.0%	26,000
Maint.Contract Generators	5,562	11,303	6,000	6,000	2,649	(3,351)	-87.4%	6,000	4,500	-	0.0%	4,500
Maintenance Contract Shelter HVAC	1,638	5,875	4,500	4,500	568	(3,932)	-87.4%	4,500	4,500	-	0.0%	4,500
Electrical Services	16,643	19,790	18,000	18,000	6,859	(11,141)	-61.9%	21,600	21,600	-	0.0%	21,600
Tower Rent - Courthouse Site	60,021	61,821	51,318	51,318	21,132	(30,186)	-58.8%	51,318	51,318	-	0.0%	51,318
Tower Rent - Shackelfords Site	70,184	73,693	61,109	61,109	40,756	(20,353)	-33.3%	61,109	61,109	-	0.0%	61,109
Tower Rent - Canterbury Site	64,879	61,685	63,313	63,313	28,946	(34,367)	-54.3%	63,313	63,313	-	0.0%	63,313
Tower Rent - Newtown Site	64,482	66,417	64,090	64,090	22,484	(41,606)	-64.9%	64,090	64,090	-	0.0%	64,090
Misc.Contingencies	1,333	2,752	7,700	7,700	1,897	(5,803)	-75.4%	7,700	7,700	-	0.0%	7,700
Generator Fuel	520	38,085	4,000	4,000	609	(3,391)	-84.8%	4,000	4,000	-	0.0%	4,000
Radio Equipment	1,817	478,265	14,000	14,000	(28,436)	(42,436)	-303.1%	15,000	15,000	-	0.0%	15,000
<i>Subtotal</i>	<i>317,490</i>	<i>478,265</i>	<i>436,030</i>	<i>436,030</i>	<i>220,497</i>	<i>(210,049)</i>		<i>446,130</i>	<i>446,130</i>	<i>-</i>		<i>446,130</i>
Total Expenses	317,490	478,265	436,030	436,030	220,497	(210,049)		446,130	446,130	0		446,130

Expense Budget FY 24/25

Regional Jail Department 033400

	Expenditures FY 22	Expenditures FY 23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Personnel			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Subtotal	0	0	0	0	0	0	0.0%	0	0	0	0.0%	0
Operating			Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Payment to Regional Jail	\$ 799,779	\$ 783,069	\$ 846,000	\$ 846,000	\$ 314,447	\$ (531,553)	-62.8%	\$ 703,753	\$ 703,753	\$ -	0.0%	\$ 703,753
Subtotal	799,779	783,069	846,000	846,000	314,447	(531,553)	-62.8%	703,753	703,753	0	0.0%	703,753
Total Expenses	799,779	783,069	846,000	846,000	314,447	(531,553)	-62.8%	703,753	703,753	0	0.0%	703,753

Expense Budget FY 24/25

Registrar Department 013200

Personnel	Expenditures FY22		Expenditures FY23		Budget FY24		Actual FY24 to Date		Difference (\$)		Difference (%)		Department Request FY25		County Admins Recommends		Difference (\$)		Difference (%)		Adopted Budget FY25		
		\$		\$		\$		\$		\$		(%)		\$		\$		\$	(%)		\$		\$
Salary - Registrar		67,619		71,000		75,970		75,970		(44,907)		-59.1%		76,041		78,322		2,281		3.0%			78,322
Salary - Assistant Registrar								6,591								37,249							37,249
Salary - Part-time		10,905		17,013		25,680		25,680		(21,468)		-83.6%		5,000		5,000		-		0.0%			5,000
FICA		5,243		5,942		7,776		7,776		(4,812)		-61.9%		8,912		9,224		312		3.5%			9,224
MRS		5,835		6,504		6,959		6,959		(3,572)		-51.3%		7,414		7,174		(240)		-3.2%			7,174
Medical/Dental Insurance		11,054		9,458		10,405		4,804		(5,601)		-53.8%		18,040		18,040		-		0.0%			18,040
HSA Contribution		3,600		3,600		3,600		2,000		(1,600)		-44.4%		6,000		6,000		-		0.0%			6,000
Group Life Insurance		906		951		1,018		1,018		(523)		-51.4%		1,019		1,050		31		3.0%			1,050
Hybrid Disability Insurance								31						206		206							206
Subtotal		105,162		114,468		131,408		55,547		(82,483)		(4)		158,087		162,264		2,384		0			162,264
Operating																							
Printing & Binding						300		300		(300)		0.0%		300		300		-		0.0%			300
Advertising						300		300		(300)		0.0%		300		300		-		0.0%			300
Postal Services		427		786		1,200		150		(1,050)		-87.5%		1,200		1,200		-		0.0%			1,200
Telecommunications		848		520		-		-		-		0.0%						FALSE		0.0%			
Copier Lease		1,152		1,650		1,800		576		(1,224)		-68.0%						FALSE		0.0%			
Mileage - Allowances		39		306		300		300		(149)		-49.7%		300		300		-		0.0%			300
Convention & Education						700		700		(700)		0.0%		700		700		-		0.0%			700
Dues & Associations Membership		200		200		300		300		(300)		0.0%		300		300		-		0.0%			300
Office Supplies		444		514		700		123		(577)		-82.4%		700		700		-		0.0%			700
Furniture & Fixtures										-		0.0%						FALSE		0.0%			
Subtotal		3,110		4,398		5,600		1,000		(4,600)				3,800		3,800		2,384					3,800
Total Expenses		108,272		118,866		137,008		56,547		-87,083				161,887		166,064		2,384					166,064

Expense Budget FY 24/25

Rental Assist Program Department 053100

Personnel	Expenditures FY22	Expenditures FY23	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
			0	\$	- \$	- \$	-	0.0%	- \$	- \$	FALSE	0.0%	-
<i>Subtotal</i>			0										
Operating													
	Expenditures FY22	Expenditures FY23	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Rental Assist Program	\$ 3,438	\$ 3,438	\$ 3,438	\$ 3,542	\$ 3,542	\$ 3,542	-\$ (3,542)	0.0%	\$ 3,648	\$ 3,648	\$ -	0.0%	\$ 3,648
<i>Subtotal</i>	3,438	3,438	3,438	3,542	3,542	-	(3,542)		3,648	3,648	-		3,648
Total Expenses	3,438	3,438	3,438	3,542	3,542	0	-3,542		3,648	3,648	0		3,648

Expense Budget FY 24/25

Rescue Services Department 032302

Personnel	Expenditures FY22		Expenditures FY23		Adopted Budget FY24		Budget FY24 Amended		Actual FY24 to Date		Difference (\$)		Difference (%)		Department Request FY25		County Admin Recommends		Difference (\$)		Difference (%)		Adopted Budget FY25		
Salary - EMT	\$	48,822	\$	51,264	\$	54,851	\$	54,851	\$	22,428	\$	(32,423)	\$	(59.1%)	\$	62,530	\$	56,550	\$	(5,980)	\$	(9.6%)	\$	56,550	
Salary - EMT	\$	56,961	\$	64,411	\$	66,531	\$	66,531	\$	27,938	\$	(38,593)	\$	(58.0%)	\$	75,845	\$	74,514	\$	(1,331)	\$	(1.8%)	\$	74,514	
Salary - EMT	\$	18,082	\$	42,894	\$	46,570	\$	46,570	\$	16,679	\$	(29,891)	\$	(64.2%)	\$	57,751	\$	48,023	\$	(9,728)	\$	(16.8%)	\$	48,023	
Salary - EMT	\$	62,519	\$	61,559	\$	62,836	\$	62,836	\$	27,359	\$	(35,477)	\$	(56.5%)	\$	71,633	\$	68,782	\$	(2,851)	\$	(4.0%)	\$	68,782	
Salary - EMT	\$	44,010	\$	48,996	\$	52,415	\$	52,415	\$	22,891	\$	(29,524)	\$	(56.3%)	\$	59,753	\$	59,461	\$	(292)	\$	(0.5%)	\$	59,461	
Salary - EMT	\$	50,272	\$	34,805	\$	45,224	\$	45,224	\$	18,491	\$	(26,733)	\$	(59.1%)	\$	51,555	\$	48,023	\$	(3,532)	\$	(6.9%)	\$	48,023	
Salary - EMT	\$	46,556	\$	50,033	\$	50,681	\$	50,681	\$	22,389	\$	(28,292)	\$	(55.8%)	\$	57,775	\$	58,050	\$	275	\$	0.5%	\$	58,050	
Salary - EMT	\$	45,335	\$	54,540	\$	57,270	\$	57,270	\$	25,083	\$	(32,187)	\$	(56.2%)	\$	65,288	\$	66,651	\$	1,363	\$	2.1%	\$	66,651	
Salary - EMT	\$	34,259	\$	44,248	\$	47,538	\$	47,538	\$	18,609	\$	(28,929)	\$	(60.9%)	\$	54,193	\$	49,463	\$	(4,730)	\$	(8.7%)	\$	49,463	
Salary - EMT	\$	33,117	\$	43,672	\$	49,741	\$	49,741	\$	20,338	\$	(29,403)	\$	(59.1%)	\$	56,705	\$	51,281	\$	(5,424)	\$	(9.6%)	\$	51,281	
Salary - EMT	\$	13,254	\$	43,770	\$	45,224	\$	45,224	\$	20,640	\$	(24,584)	\$	(54.4%)	\$	51,555	\$	48,023	\$	(3,532)	\$	(6.9%)	\$	48,023	
Salary - EMT	\$	42,000	\$	45,651	\$	47,538	\$	47,538	\$	21,577	\$	(25,961)	\$	(54.6%)	\$	54,193	\$	54,405	\$	212	\$	0.4%	\$	54,405	
Salary - EMT	\$	40,857	\$	44,643	\$	47,538	\$	47,538	\$	20,338	\$	(27,200)	\$	(56.2%)	\$	57,751	\$	48,023	\$	(9,728)	\$	(16.8%)	\$	48,023	
Salary - EMT	\$	43,909	\$	49,613	\$	51,828	\$	51,828	\$	22,734	\$	(29,094)	\$	(56.1%)	\$	59,084	\$	57,323	\$	(1,761)	\$	(3.0%)	\$	57,323	
Salary - EMT	\$	34,761	\$	46,358	\$	53,982	\$	53,982	\$	22,073	\$	(31,909)	\$	(59.1%)	\$	61,539	\$	55,654	\$	(5,885)	\$	(9.6%)	\$	55,654	
Salary - EMT	\$	43,538	\$	49,444	\$	53,983	\$	53,983	\$	22,073	\$	(31,910)	\$	(59.1%)	\$	61,541	\$	55,654	\$	(5,887)	\$	(9.6%)	\$	55,654	
Salary - EMT	\$	19,094	\$	41,996	\$	45,224	\$	45,224	\$	17,703	\$	(27,521)	\$	(60.9%)	\$	51,555	\$	48,023	\$	(3,532)	\$	(6.9%)	\$	48,023	
Salary/FY22 new position)	\$	19,094	\$	42,894	\$	46,570	\$	46,570	\$	20,338	\$	(26,232)	\$	(56.3%)	\$	53,090	\$	51,282	\$	(1,808)	\$	(3.4%)	\$	51,282	
Salary/FY22 new position)	\$	19,094	\$	42,894	\$	46,570	\$	46,570	\$	19,041	\$	(27,529)	\$	(59.1%)	\$	53,090	\$	51,292	\$	(1,798)	\$	(3.4%)	\$	51,292	
Salary/FY22 new position)	\$	18,082	\$	42,894	\$	46,570	\$	46,570	\$	22,073	\$	(24,497)	\$	(52.6%)	\$	53,090	\$	55,654	\$	2,564	\$	4.8%	\$	55,654	
Salary/FY22 new position)	\$	8,019	\$	42,893	\$	46,570	\$	46,570	\$	19,041	\$	(27,529)	\$	(59.1%)	\$	57,751	\$	48,023	\$	(9,728)	\$	(16.8%)	\$	48,023	
Salary/FY22 new position)	\$	8,019	\$	31,699	\$	45,224	\$	45,224	\$	18,491	\$	(26,733)	\$	(59.1%)	\$	51,555	\$	55,654	\$	4,099	\$	8.0%	\$	55,654	
Salary/FY22 new position)	\$	8,019	\$	42,894	\$	46,570	\$	46,570	\$	19,820	\$	(26,750)	\$	(57.4%)	\$	53,090	\$	51,282	\$	(1,808)	\$	(3.4%)	\$	51,282	
Salary/FY25 New Position Shift BC	\$		\$		\$		\$								\$	88,000	\$			\$	(88,000)			\$	
Salary/FY25 New Position Shift BC	\$		\$		\$		\$								\$	88,000	\$			\$	(88,000)			\$	
Salary/FY25 New Position Shift BC	\$		\$		\$		\$								\$	88,000	\$			\$	(88,000)			\$	
Salary-Deputy Chief	\$	20,956	\$	26,406	\$		\$							0.0%	\$		\$				FALSE			\$	
FLSA Shiftwork	\$	87,186	\$	165,335	\$	95,000	\$	95,000	\$	76,432	\$	(18,568)	\$	(19.5%)	\$	190,000	\$	175,000	\$	(15,000)	\$	(7.9%)	\$	175,000	
Salary - ES Techs (Labor Pool)	\$	65,507	\$	45,712	\$	150,000	\$	150,000	\$	12,766	\$	(137,234)	\$	(91.5%)	\$	150,000	\$	150,000	\$		\$	0.0%	\$	150,000	
Salary Stipends	\$		\$		\$	18,000	\$	18,000	\$	(2,917)	\$				\$	18,000	\$	18,000	\$		\$		\$	18,000	
Overtime	\$	56,639	\$	57,775	\$	60,000	\$	60,000	\$	29,031	\$	(30,969)	\$	(51.6%)	\$	60,000	\$	60,000	\$		\$		\$	60,000	
FICA	\$	72,071	\$	101,450	\$	113,224	\$	113,224	\$	46,084	\$	(67,140)	\$	(59.3%)	\$	154,064	\$	127,303	\$	(26,761)	\$	(17.4%)	\$	127,303	
VRS	\$	62,992	\$	96,921	\$	105,986	\$	105,986	\$	44,730	\$	(61,256)	\$	(57.8%)	\$	155,601	\$	115,516	\$	(40,086)	\$	(25.8%)	\$	115,516	
Medical/Dental Insurance	\$	201,198	\$	263,896	\$	303,035	\$	303,035	\$	86,784	\$	(216,251)	\$	(71.4%)	\$	237,120	\$	192,120	\$	(45,000)	\$	(19.0%)	\$	192,120	
HSA Contribution	\$	39,504	\$	53,585	\$	63,923	\$	63,923	\$	25,132	\$	(38,791)	\$	(60.7%)	\$	70,000	\$	70,000	\$		\$		\$	70,000	
Group Life Insurance	\$	9,784	\$	14,175	\$	15,504	\$	15,504	\$	6,543	\$	(8,961)	\$	(57.8%)	\$	21,385	\$	16,899	\$	(4,487)	\$	(21.0%)	\$	16,899	
Retiree Health Insurance Credit	\$	1,752	\$	2,539	\$	2,777	\$	2,777	\$	1,172	\$	(1,605)	\$	(57.8%)	\$	3,830	\$	3,027	\$	(804)	\$	(21.0%)	\$	3,027	
Subtotal		1,367,223		1,891,859		2,084,497		2,084,497		813,904		(32,423)			2,655,913		2,188,954		(5,980)				2,188,954		
Operating																									
NNPDC Billing Service		11,344		12,989		7,000		7,000		4,786		(2,214)		(31.6%)		15,000		15,000						15,000	
Staffing Software		5,704		14,912		3,000		3,000		900				0.0%		9,500		9,500						9,500	
Advertising																									
Background Checks						100		100								100		100						100	
Telecommunications		6,944		7,881		8,500		8,500		2,787		(5,713)		(67.2%)		8,500		8,500						8,500	
Oxygen Tank Leases		3,534		4,166		4,000		4,000		272						4,000		4,000						4,000	
Training		7,561		6,322		15,000		15,000		768		(14,232)		(94.9%)		24,000		24,000						24,000	
Dues & Memberships		75				500		500				(500)		0.0%		500		500						500	
Office Supplies		1,116		1,260		1,000		1,000		1,180				0.0%		1,500		1,500						1,500	

Medical Supplies	20,728	20,215	25,000	25,000	9,830	-	0.0%	25,000	25,000	-	0.0%	25,000
Vehicle Maintenance	27,576	34,243	25,000	25,000	18,407	(6,593)		25,000	25,000	-	0.0%	25,000
Vehicle Fuel	32,776	48,004	38,000	38,000	19,142	(18,858)		42,000	42,000	-	0.0%	42,000
Uniforms	19,682	14,562	14,000	14,000	3,252	(10,748)		14,000	14,000	-	0.0%	14,000
Equipment	21,605	42,636	25,000	25,000	3,120	-	0.0%	25,000	25,000	-	0.0%	25,000
Grant Matching (Equipment)			20,000	20,000		(20,000)		20,000	20,000	-	0.0%	20,000
Ambulance Fund (CIP/Grant Match)												
Regulated Medical Supply Expenses (CSR)	158,645	207,190	186,100	186,100	64,444	(78,858)	0.0%	254,100	40,000	-	0.0%	40,000
Total Expenses	1,525,868	2,099,049	2,270,597	2,270,597	878,348	-111,281		2,910,013	2,443,054	-5,980		2,443,054

Expense Budget FY 24/25

Rescue Squads

Department 032300												
Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	-	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Four for Life Funds	674	56	8,000	8,000		(8,000)	0.0%	8,000	8,000		0.0%	8,000
Upper K & Q Rescue Squad	\$	22,000	\$ 32,000	32,000		(32,000)	0.0%	\$ 32,000	\$ 32,000		0.0%	\$ 32,000
West Point Vol Fire & Rescue						-	0.0%			FALSE	0.0%	
Matteponi Vol Rescue Squad						-	0.0%			FALSE	0.0%	
Chesterfield County Med Flight	100	500	700	700		(700)	0.0%	700	700		0.0%	700
Lower K & Q Shacklefords	774	22,556	40,700	40,700		-40,700.0	0.0%	40,700	40,700	0.0	0.0%	40,700
Subtotal	774	22,556	40,700	40,700	0	-40,700		40,700	40,700	0.0		40,700
Total Expenses	774	22,556	40,700	40,700	0	-40,700		40,700	40,700	0		40,700

Expense Budget FY 24/25

Risk Management Department 012550

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Unemployment	\$ 4,030	\$ 2,740	\$ 4,000	\$ 4,000	\$ 244	\$ (3,756)	-93.9%	\$ 4,000	\$ 4,000	\$ -	0.0%	\$ 4,000
Worker Compensation	71,214	54,661	65,000	65,000	59,525	(5,475)	-8.4%	65,000	65,000	-	0.0%	65,000
Property Insurance	17,162	19,466	22,000	22,000	17,055	(4,945)	-22.5%	21,000	23,000	2,000	9.5%	23,000
Property Insurance - Tavern	1,023	1,100	1,100	1,100	1,081	(19)	-1.7%	1,100	1,100	-	0.0%	1,100
Vehicle Insurance	20,457	21,711	23,000	23,000	17,009	(5,991)	-26.0%	22,000	22,000	-	0.0%	22,000
Public Official Liability	3,314	3,314	3,500	3,500	2,679	(821)	-23.5%	3,000	3,000	-	0.0%	3,000
General Liability	7,050	9,197	10,000	10,000	7,215	(2,785)	-27.9%	8,000	8,000	-	0.0%	8,000
Fire & Rescue	66,090	66,829	70,000	70,000	69,989	(11)	0.0%	70,000	75,000	5,000	7.1%	75,000
Line of Duty	27,014	27,640	28,000	28,000	23,695	(4,305)	-15.4%	28,000	28,000	-	0.0%	28,000
Insurance - K9 Unit			1,000	1,000						FALSE		
<i>Subtotal</i>	<i>217,354</i>	<i>206,658</i>	<i>226,600</i>	<i>226,600</i>	<i>198,492</i>	<i>-28,108</i>		<i>222,100</i>	<i>229,100</i>	<i>7,000</i>		<i>229,100</i>
Total Expenses	217,354	206,658	226,600	226,600	198,492	-28,108		222,100	229,100	7,000		229,100

Expense Budget FY 24/25

Sheriff

Department 031200

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Sheriff	\$ 73,593	\$ 77,273	\$ 82,682	\$ 82,682	\$ 33,807	(48,875)	-59.1%	\$ 119,309	\$ 117,037	\$ (2,272)	-1.9%	\$ 117,037
Chief Deputy	\$ 69,671	\$ 47,832	\$ 45,203	\$ 45,203		(45,203)	0.0%	\$ 76,813	\$ 60,000	\$ (16,813)	-21.9%	\$ 60,000
Deputy	\$ 51,710	\$ 59,131	\$ 63,940	\$ 63,940	\$ 26,144	(37,796)	-59.1%	\$ 68,250	\$ 66,950	\$ (1,300)	-1.9%	\$ 66,950
Deputy	\$ 45,560	\$ 19,856	\$ 45,203	\$ 45,203	\$ 7,963	(37,240)	-82.4%	\$ 54,600	\$ 53,560	\$ (1,040)	-1.9%	\$ 53,560
Deputy	\$ 36,557	\$ 47,838	\$ 51,187	\$ 51,187	\$ 20,929	(30,258)	-59.1%	\$ 56,600	\$ 53,560	\$ (3,040)	-5.4%	\$ 53,560
Deputy	\$ 59,100	\$ 63,204	\$ 67,410	\$ 67,410	\$ 27,563	(39,847)	-59.1%	\$ 70,847	\$ 69,497	\$ (1,350)	-1.9%	\$ 69,497
Deputy	\$ 35,970	\$ 43,464	\$ 46,064	\$ 46,064	\$ 19,906	(26,158)	-56.8%	\$ 54,600	\$ 53,560	\$ (1,040)	-1.9%	\$ 53,560
Deputy	\$ 41,201	\$ 43,706	\$ 51,187	\$ 51,187		(51,187)	0.0%	\$ 52,000	\$ 53,560	\$ 1,560	3.0%	\$ 53,560
Deputy	\$ 52,462	\$ 43,547	\$ 46,063	\$ 46,063	\$ 7,367	(38,696)	-84.0%	\$ 52,000	\$ 53,560	\$ 1,560	3.0%	\$ 53,560
Deputy	\$ 57,974	\$ 43,190	\$ 45,203	\$ 45,203	\$ 19,906	(25,297)	-56.0%	\$ 54,600	\$ 53,560	\$ (1,040)	-1.9%	\$ 53,560
Deputy	\$ 40,950	\$ 51,646	\$ 59,920	\$ 59,920	\$ 24,500	(35,420)	-59.1%	\$ 65,100	\$ 63,860	\$ (1,240)	-1.9%	\$ 63,860
Deputy	\$ 48,410	\$ 51,800	\$ 55,640	\$ 55,640	\$ 4,833	(50,807)	-91.3%	\$ 58,800	\$ 57,680	\$ (1,120)	-1.9%	\$ 57,680
Deputy - New Position FY23	\$ 13,926	\$ 43,371	\$ 46,064	\$ 46,064	\$ 19,906	(26,158)	-56.8%	\$ 54,600	\$ 53,560	\$ (1,040)	-1.9%	\$ 53,560
Deputy - New Position FY23	\$ 30,500	\$ 43,728	\$ 46,064	\$ 46,064	\$ 20,125	(25,939)	-56.3%	\$ 54,600	\$ 52,771	\$ (1,829)	-3.3%	\$ 52,771
Deputy - FY25 New Position								\$ 52,000	\$ -	\$ (52,000)	0.0%	\$ -
Deputy - FY25 New Position								\$ 52,000	\$ -	\$ (52,000)	0.0%	\$ -
Deputy - FY25 New Position								\$ 52,000	\$ -	\$ (52,000)	0.0%	\$ -
Deputy - FY25 New Position								\$ 52,000	\$ -	\$ (52,000)	0.0%	\$ -
Deputy - Resiliency Officer								\$ 60,000	\$ -	\$ (60,000)	0.0%	\$ -
GIS Resource Officer	\$ 44,862	\$ 49,555	\$ 52,430	\$ 52,430	\$ 21,875	(30,555)	-58.3%	\$ 60,000	\$ -	\$ (60,000)	0.0%	\$ -
LINES Resource Officer	\$ 31,528	\$ 46,054	\$ 48,685	\$ 48,685	\$ 20,929	(27,756)	-57.0%	\$ 63,000	\$ -	\$ (63,000)	0.0%	\$ -
KQES Resource Officer			\$ 47,838	\$ 47,838				\$ 60,000	\$ -	\$ (60,000)	0.0%	\$ -
Salary - Office Manager	\$ 44,714	\$ 47,170	\$ 51,645	\$ 51,645	\$ 21,519	(30,126)	-58.3%	\$ 57,750	\$ 56,650	\$ (1,100)	-1.9%	\$ 56,650
Salary - Dispatchers (6)	\$ 212,859	\$ 223,897	\$ 256,698	\$ 256,698	\$ 120,927	(135,771)	-52.9%	\$ 269,533	\$ 272,177	\$ 2,644	1.0%	\$ 272,177
Salary - Dispatcher FY23 New Position			\$ 38,520	\$ 38,520				\$ 41,000	\$ 39,161	\$ (1,839)	-4.5%	\$ 39,161
Salary - Dispatcher FY23 New Position			\$ 38,520	\$ 38,520				\$ 41,000	\$ 41,200	\$ 200	0.5%	\$ 41,200
Overtime - Safe & Sober Grant	\$ 15,593	\$ 19,735	\$ 41,000	\$ 41,000	\$ 7,998	(33,002)	-80.5%	\$ 41,000	\$ 41,000	\$ -	0.0%	\$ 41,000
Overtime - Inmate Transportation	\$ 7,890	\$ 8,042	\$ 13,000	\$ 13,000	\$ 1,439	(11,561)	-88.9%	\$ 13,000	\$ 13,000	\$ -	0.0%	\$ 13,000
Overtime	\$ 31,381	\$ 53,130	\$ 40,000	\$ 40,000	\$ 23,375	(31,821)	-79.6%	\$ 40,000	\$ 55,000	\$ 15,000	37.5%	\$ 55,000
Salary - Part-time	\$ 33,918	\$ 26,774	\$ 40,000	\$ 40,000	\$ 8,179	(31,821)	-79.6%	\$ 40,000	\$ 40,000	\$ -	0.0%	\$ 40,000
Salary - Part-time ACO												
FICA	\$ 80,961	\$ 87,443	\$ 108,643	\$ 108,643	\$ 34,736	(73,907)	-68.0%	\$ 145,503	\$ 108,699	\$ (36,804)	-25.3%	\$ 108,699
VRS	\$ 82,753	\$ 93,105	\$ 117,813	\$ 117,813	\$ 38,362	(79,451)	-67.4%	\$ 170,918	\$ 116,506	\$ (54,411)	-31.8%	\$ 116,506
Medical/Dental Insurance	\$ 287,274	\$ 273,501	\$ 356,060	\$ 356,060	\$ 82,421	(273,639)	-76.9%	\$ 288,918	\$ 288,918	\$ -	0.0%	\$ 288,918
HSA Contribution	\$ 40,471	\$ 49,266	\$ 60,000	\$ 60,000	\$ 19,527	(40,473)	-67.5%	\$ 75,000	\$ 75,000	\$ -	0.0%	\$ 75,000
Group Life Insurance	\$ 12,806	\$ 13,699	\$ 17,235	\$ 17,235	\$ 5,612	(11,623)	-67.4%	\$ 23,490	\$ 17,044	\$ (6,447)	-27.4%	\$ 17,044
VACORP Disability Ins (Hybrids)	\$ 382	\$ 625	\$ 1,200	\$ 1,200	\$ 416	(784)	-65.3%	\$ 1,200	\$ 1,200	\$ -	0.0%	\$ 1,200
Subtotal	\$ 1,584,976	\$ 1,671,582	\$ 2,081,116	\$ 2,081,116	\$ 640,264	(1,299,349)	-62.4%	\$ 2,607,031	\$ 2,028,270	\$ (577,122)	-22.1%	\$ 2,028,270
Operating												
Expenditures FY22	\$ 6,152	\$ 745	\$ 1,500	\$ 1,500	\$ (6,000)	(1,500)	0.0%	\$ 1,500	\$ 1,500	\$ -	0.0%	\$ 1,500
Expenditures FY23			\$ 6,000	\$ 6,000		(12,000)	-200.0%	\$ 6,000	\$ 6,000	\$ -	0.0%	\$ 6,000
Expenditures FY24			\$ 1,500	\$ 1,500				\$ 1,500	\$ 1,500	\$ -	0.0%	\$ 1,500
Expenditures FY25			\$ 6,000	\$ 6,000				\$ 6,000	\$ 6,000	\$ -	0.0%	\$ 6,000
County Admin Recommends			\$ 1,500	\$ 1,500				\$ 1,500	\$ 1,500	\$ -	0.0%	\$ 1,500
Adopted Budget FY25			\$ 6,000	\$ 6,000				\$ 6,000	\$ 6,000	\$ -	0.0%	\$ 6,000

Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Investigation Funds - General	\$ 143	\$ 1,185	1,000	1,000	50			1,000	1,000			1,000
Hiring Process Services	\$ 3,505	\$ 1,044	5,000	5,000	380			5,000	5,000			5,000
Repairs & Maintenance/Equipment	\$ 799	\$ 2,520	6,000	6,000	8	(5,992)	-99.9%	6,000	6,000	-	0.0%	6,000
Maintenance Service Contracts	\$ 5,353	\$ 3,566	7,000	7,000	7,172	172	2.5%	8,500	8,500	FALSE	0.0%	8,500
DaPro Equipment Maintenance							0.0%					
Advertising	\$ 852		2,000	2,000	390	(1,610)	-80.5%	2,000	2,000	-	0.0%	2,000
Dues - Rapp Criminal Justice Acader	\$ 12,771	\$ 15,325	19,640	19,640	13,003	(6,637)	-33.8%	19,640	19,640	-	0.0%	19,640
Dues - Regional Drug Task Force									1,500			1,500
Postal Services	\$ 1,452	\$ 415	2,000	2,000	342	(1,658)	-82.9%	2,000	2,000	-	0.0%	2,000
Telecommunications	\$ 17,791	\$ 19,276	20,000	20,000	6,058	(13,942)	-69.7%	20,000	20,000	-	0.0%	20,000
Telecommunications/VCCIN	\$ 589		2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Copier Lease	\$ 8,395	\$ 9,470	10,000	10,000	3,602	(6,398)	-64.0%			FALSE	0.0%	
Convention & Education	\$ 2,374	\$ 2,930	5,000	5,000	214	(4,786)	-95.7%	5,000	5,000	-	0.0%	5,000
Q & A and Training/Dispatch								1,000	1,000	-	0.0%	1,000
Convention & Education (Grant)			1,500	1,500	230	(1,270)	-84.7%	1,500	1,500	-	0.0%	1,500
Meals & Lodging	\$ 3,801	\$ 3,895	4,000	4,000	872	(3,128)	-78.2%	5,000	5,000	-	0.0%	5,000
Meals & Lodging (Grant)	\$ 1,782		2,000	2,000	60	(1,940)	-97.0%	2,000	2,000	-	0.0%	2,000
Extradition Expenses		\$ 18	3,000	3,000				3,000	3,000	-	0.0%	3,000
Dues & Association Membership	\$ 1,960	\$ 1,656	2,000	2,000	2,021	21	1.1%	3,500	3,500	-	0.0%	3,500
TRJAD Program	\$ 55	\$ 309	500	500	95	(405)	-81.0%	500	500	-	0.0%	500
Office Supplies	\$ 2,608	\$ 6,429	4,000	4,000	1,370	(2,630)	-65.8%	4,000	4,000	-	0.0%	4,000
Vehicle Maintenance & Repair	\$ 19,724	\$ 26,142	25,000	25,000	5,540	(19,460)	-77.8%	25,000	25,000	-	0.0%	25,000
Vehicle & Equipment Fuel	\$ 90,526	\$ 78,509	90,000	90,000	29,791	(60,209)	-66.9%	90,000	90,000	-	0.0%	90,000
Vehicle & Equipment Supplies	\$ 7,644	\$ 6,986	14,000	14,000	5,904	(8,096)	-57.8%	14,000	14,000	-	0.0%	14,000
Police Supplies	\$ 22,237	\$ 18,761	15,000	15,000	1,101	(13,899)	-92.7%	15,000	15,000	-	0.0%	15,000
Uniforms & Wearing Apparel	\$ 14,036	\$ 17,137	17,500	17,500	10,789	(6,711)	-38.3%	17,500	17,500	-	0.0%	17,500
Furniture & Fixtures	\$ 218	\$ 6,383	2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Equipment - Drug Investigation			2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Equipment - Gen. Investigation		\$ 11,499	2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Highway Safety Equipment	\$ 2,586	\$ 11,907	2,500	2,500		(2,500)	0.0%	2,500	2,500	-	0.0%	2,500
DCJS Grants	\$ 30,433	\$ 146,445	5,000	5,000	124,359			5,000	5,000	-	0.0%	5,000
Accreditation		\$ 527	5,000	5,000	2,863	(2,137)	-42.7%	5,000	5,000	-	0.0%	5,000
Firearms			2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Subtotal	258,313	394,949	286,140	286,140	210,214	(186,715)		281,140	282,640	-		282,640
Total Expenses	1,843,289	2,066,531	2,367,256	2,367,256	850,478	-1,486,064		2,888,171	2,310,910	-		2,310,910

Expense Budget FY 24/25

Soil & Water Conservation District

Department 082400

Personnel	Expenditures FY22	Expenditures FY23	Expenditures FY24	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
		0		\$	- \$	- \$	-	0.0%	0.0%	- \$	FALSE	0.0%	-
<i>Subtotal</i>		0		0	-	-	-			-	-		-
Operating													
Annual Contribution	\$ 9,674	\$ 9,674	\$ 9,674	\$ 9,674	\$ 9,674	\$ 9,674	\$ 9,674	0.0%	9,674	\$ 9,674	\$ 9,674	0.0%	9,674
<i>Subtotal</i>	9,674	9,674	9,674	9,674	9,674	9,674	9,674	0.0%	9,674	9,674	9,674	0.0%	9,674
Total Expenses	9,674	9,674	9,674	9,674	9,674	9,674	9,674	0	9,674	9,674	0		9,674

Expense Budget FY 24/25

State & Local Hospitalization Department 053220

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	0	0	0	0	0.0%	0	0	0	0.0%	0
Operating												
Central VA Health Services	6,510	6,510	6,510	6,510	6,510	(6,510)	0.0%	6,510	6,510	0	0.0%	6,510
<i>Subtotal</i>	6,510	6,510	6,510	6,510	6,510	(6,510)	0.0%	6,510	6,510	0	0.0%	6,510
Total Expenses	6,510	6,510	6,510	6,510	0	-6,510		6,510	6,510	0		6,510

Expense Budget FY 24/25

Tourism

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Director			\$ -	\$ -	\$ -	\$ -	0.0%	\$ 33,250	\$ 35,195	\$ 1,945	5.8%	\$ 35,195
FICA								\$ 2,544	\$ 2,692			\$ 2,692
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>35,794</i>	<i>37,887</i>	<i>1,945</i>		<i>37,887</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Tourism Website			\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Convention & Education					399	399	undefined	2,000	2,000	-	0.0%	2,000
Website Maintenance								4,800	4,800			4,800
Publicity/Marketing								10,000	10,000			10,000
Love Signs								15,000	15,000			15,000
Office Supplies								500	500			500
Events					399	399	undefined	5,000	5,000	-	0.0%	5,000
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>15,000</i>	<i>15,000</i>	<i>15,798</i>	<i>798</i>		<i>37,300</i>	<i>37,300</i>	<i>0</i>		<i>37,300</i>
Total Expenses	0	0	15,000	15,000	15,798	798		73,094	75,187	1,945		75,187

Expense Budget FY 24/25

Treasurer Department 012410

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Budget FY24 to Actual FY24 Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Treasurer	75,430	79,202	84,746	84,746	34,651	(50,095)	-59.1%	84,746	78,322	(6,424)	-7.6%	78,322
Salary - Deputy	48,448	51,315	54,907	54,907	22,450	(32,457)	-59.1%	46,029	46,008	(21)	0.0%	46,008
Salary - Clerk	29,199	33,280	36,131	36,131	2,946	(33,185)	-91.8%	39,233	37,249	(1,984)	-5.1%	37,249
Salary - Part-time							0.0%			FALSE	0.0%	
FICA	11,920	12,762	13,447	13,447	4,697	(8,750)	-65.1%	13,006	12,361	(645)	-5.0%	12,361
VRS	13,503	15,048	16,102	16,102	5,501	(10,601)	-65.8%	16,576	14,801	(1,775)	-10.7%	14,801
Medical/Dental Insurance	48,060	48,112	52,923	52,923	10,008	(42,915)	-81.1%	30,265	30,265	-	0.0%	30,265
HSA Contribution							0.0%	6,000	6,000			6,000
Group Life Insurance	2,097	2,201	2,356	2,356	805	(1,551)	-65.8%	2,278	2,165	(113)	-5.0%	2,165
VACORP Disability Insurance	170	178	191	191	16	(175)	-91.6%	495	197	(298)	-60.2%	197
<i>Subtotal</i>	<i>228,827</i>	<i>242,098</i>	<i>260,803</i>	<i>260,803</i>	<i>81,074</i>	<i>(179,729)</i>		<i>238,627</i>	<i>227,367</i>	<i>(11,260)</i>		<i>227,367</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Tax Billing Service	11,222	13,158	11,500	11,500	9,058	(2,442)	-21.2%	13,158	13,158	-	0.0%	13,158
Maintenance Service Contracts	1,109	1,115	1,500	1,500		(1,500)	0.0%	1,800	1,800	-	0.0%	1,800
Printing & Binding			500	500		(500)	0.0%	500	500	-	0.0%	500
Advertising	242		350	350		(350)	0.0%	350	350	-	0.0%	350
Postal Services	4,830	2,646	4,780	4,780	2,500	(2,280)	-47.7%	4,780	4,780	-	0.0%	4,780
Telecommunications	2,757	4,016					0.0%	4,016	4,016	-	0.0%	4,016
Surety Bonds	500	500	500	500		(500)	0.0%	500	500	-	0.0%	500
Copier Lease	715	1,416	1,750	1,750	590	(1,160)	-66.3%	1,750	1,750	-	0.0%	1,750
Mileage - Allowances		186	2,500	2,500		(2,500)	0.0%	2,000	2,000	-	0.0%	2,000
Convention & Education	830	815	2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	2,000
Dues & Association Memberships	815	815	1,000	1,000	880	(120)	-12.0%	1,000	1,000	-	0.0%	1,000
Office Supplies	3,479	3,452	3,000	3,000	503	(2,497)	-83.2%	3,500	3,500	-	0.0%	3,500
Furniture & Fixtures							0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>26,499</i>	<i>28,119</i>	<i>29,380</i>	<i>29,380</i>	<i>13,531</i>	<i>(15,849)</i>		<i>35,354</i>	<i>35,354</i>	<i>-</i>		<i>35,354</i>
Total Expenses	255,326	270,217	290,183	290,183	94,605	-195,578		273,981	262,721	-11,260		262,721

Expense Budget FY 24/25

Victims Witness Services Department 021900

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
Operating												
Payment to King William	\$ 5,309	\$ 6,773	\$ 12,098	\$ 12,098	\$ 12,098	\$ (12,098)	0.0%	\$ 18,039	\$ 18,039	\$	0.0%	\$ 18,039
<i>Subtotal</i>	5,309	6,773	12,098	12,098	-	(12,098)	0.0%	18,039	18,039	-	0.0%	18,039
Total Expenses	5,309	6,773	12,098	12,098	0	-12,098		18,039	18,039	0		18,039

Expense Budget FY 24/25

VPPSA Department 042600

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	0	-	-	-	0.0%	\$ -	-	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Well Testing/Homes Near Landfill			2,344	2,344		(2,344)	0.0%			FALSE	0.0%	
DEQ Permits/Closed Landfills			11,505	11,505		(11,505)	0.0%			FALSE	0.0%	
Landfill Monitoring							0.0%			FALSE	0.0%	
Recycling Services							0.0%			FALSE	0.0%	
Administrative Services	12,281	14,015	14,166	14,166	7,083	(7,083)	-50.0%	14,229	14,229	-	0.0%	14,229
Transfer System Operation	124,126	178,287	221,403	221,403	110,702	(110,701)	-50.0%	243,250	243,250	-	0.0%	243,250
Convenience Center Operation	274,116	324,941	360,471	360,471	180,236	(180,235)	-50.0%	400,626	400,626	-	0.0%	400,626
MP Household Chemical Collection	1,600	1,600	1,600	1,600	800	(800)	-50.0%	1,600	1,600	-	0.0%	1,600
Vehicle Maintenance Facility	48,396	48,396	48,397	48,397	24,198	(24,199)	-50.0%	48,397	48,397	-	0.0%	48,397
<i>Subtotal</i>	<i>460,519</i>	<i>567,239</i>	<i>659,886</i>	<i>659,886</i>	<i>323,019</i>	<i>-</i>		<i>708,102</i>	<i>708,102</i>	<i>-</i>		<i>708,102</i>
Total Expenses	460,519	567,239	659,886	659,886	323,019	0		708,102	708,102	0		708,102

Expense Budget FY 24/25

Zoning/Community Developr Department 081402

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Budget FY24	Actual FY24	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Salary - Director of Comm. Develop.	59,970	67,544	72,272	72,272	47,187	72,272	29,550	(42,722)	-59.1%	81,000	74,510	(6,490)	-8.0%	74,510
GIS Supplement										11,000				
Zoning Officer/Planner										55,000				
Salary - E & S Officer	42,159	44,100	47,187	47,187	47,187	47,187	19,294	(27,893)	-59.1%	47,231	48,648	1,417	3.0%	48,648
Office Manager/Permit Tech Stipend										5,000				
FICA	7,822	8,552	9,139	9,139	9,139	9,139	3,742	(5,397)	-59.1%	15,241	9,422	(5,820)	-38.2%	9,422
VRS	8,800	10,227	10,942	10,942	10,942	10,942	4,474	(6,468)	-59.1%	20,911	11,281	(9,630)	-46.1%	11,281
Medical/Dental Insurance	27,342	27,359	30,094	30,094	30,094	30,094	8,402	(21,692)	-72.1%	30,583	30,583	-	0.0%	30,583
HSA Contribution	3,000	3,000	3,000	3,000	3,000	3,000	1,250	(1,750)	-58.3%	6,000	6,000			6,000
Group Life Insurance	1,366	1,496	1,601	1,601	1,601	1,601	655	(946)	-59.1%	2,603	1,650			1,650
VACORP Hybrid Disability Ins.	222	233	249	249	249	249	102	(147)	-59.1%	249	257			257
Retiree Health Insurance Credit	245	268	287	287	287	287	117	(170)	-59.2%	466	296	(171)	-36.6%	296
Subtotal	150,926	162,779	174,771	174,771	174,771	174,771	67,586	(107,185)	-61.3%	275,284	182,647	(20,637)		182,647
Operating														
GIS Data Online	\$ 4,000	\$ 6,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$	\$(4,000)	0.0%	\$ 6,000	\$ 6,000	\$	-	\$ 6,000
Maintenance Service Contracts	208	208	1,000	1,000	1,000	1,000	104	(896)	-89.6%	1,000	1,000			1,000
Postal Services	600	500	600	600	600	600	500	(100)	-16.7%	800	800			800
Telecommunications	987	953	600	600	600	600	197	(403)	-67.2%	600	600			600
Lease of Equipment - Copier	1,527	1,740	2,850	2,850	2,850	2,850	698	(2,152)	-75.5%	2,850	2,850			2,850
Mileage									0.0%					
Convention & Education	220	1,180	1,300	1,300	1,300	1,300	335	(965)	-74.2%	1,300	1,300			1,300
GIS Training			500	500	500	500		(500)	0.0%	500	500			500
Meals & Lodging Reimbursement		868	600	600	600	600		(600)	0.0%	600	600			600
Dues & Association Memberships	470		800	800	800	800	280	(520)	-65.0%	800	800			800
Office Supplies	224	726	700	700	700	700	31	(669)	-95.6%	700	700			700
Vehicle Equipment Fuel	970	1,029	1,676	1,676	1,676	1,676	162	(1,514)	-90.3%	1,600	1,600			1,600
Books & Subscriptions			200	200	200	200		(200)	0.0%	200	200			200
Furniture & Fixtures			300	300	300	300		(300)	0.0%	2,500	300	(2,200)	-88.0%	300
Subtotal	9,206	13,204	15,126	15,126	15,126	15,126	2,307	(12,819)		19,450	17,250	(2,200)		17,250
Total Expenses	160,132	175,983	189,897	189,897	189,897	189,897	69,893	-120,004		294,734	199,897	-22,833		199,897

County Capital Projects Fund

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY24 to Date	Difference (\$)	Difference (%)	Requests	County Admin Recommends	Adopted Budget FY25		
Use of Fund Balance	0	36,273,222	3,325,500	3,325,500		(3,325,500)	0.00%	5,670,000	8,184,272	8,184,272		
VATI - Fiber to the Home												
Telework Center Grants	0	0	2,150,000	2,150,000	-	(2,150,000)	0.00%	1,700,000	1,864,000	1,864,000		
Total	0	36,273,222	5,475,500	5,475,500	0	-5,475,500		7,370,000	10,048,272	10,048,272		
Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
<i>Subtotal</i>	0	0	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY25
Emergency Services Facility			1,000,000	1,000,000		(1,000,000)	0.0%	1,000,000	3,500,000			3,500,000
Carlton's Corner Site Work								2,000,000	2,000,000			2,000,000
DSSVDH Facility								990,000				
Maintenance Facility												
Storage Shed/Sheriff's Office												
KQ Telework Center			2,150,000	2,150,000		(2,150,000)		2,000,000	2,000,000			2,000,000
Fiber to the Home Project												
Circuit Court Repairs								120,000	120,000		0.0%	120,000
HVAC Replacement/Admin Bldg			50,000	50,000				50,000	50,000			50,000
Boiler Replacement/Admin Building								90,000	90,000			90,000
Paint/Flooring Admin Building			75,000	75,000				140,000	140,000			140,000
Roof - Admin Building												
Generator Replacement/Radio Sites			60,000	60,000		(60,000)	0.0%	120,000	120,000		0.0%	120,000
Generator Replacement/Station 8								35,000	35,000			35,000
Purchase of Police Cars			200,000	200,000		(200,000)	0.0%	220,000	220,000		0.0%	220,000
Purchase of County Vehicle			12,500	12,500		(12,500)		30,000	30,000			30,000
Purchase of Maintenance Vehicle								60,000				
Purchase of Vehicle-EMS			50,000	50,000		(50,000)		60,000	60,000			60,000
Lower Fire/Pumper Truck												
Purchase of Ambulance			400,000	400,000		(400,000)		455,000	455,000			455,000
Debt Service			1,228,000	1,228,000				1,228,272	1,228,272			1,228,272
<i>Subtotal</i>	0	0	3,997,500	3,997,500	0	-3,872,500		7,370,000	10,048,272	0		10,048,272
Total Expenses	0	0	3,997,500	3,997,500	0	-3,872,500		7,370,000	10,048,272	0		10,048,272

Social Services Fund

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Proposed	FY2025 Adopted
Revenues					
Local Sources	\$487,400	\$508,330	\$508,330	\$483,952	\$483,952
State and Federal	\$1,334,672	\$1,428,192	\$1,413,404	\$1,462,013	\$1,462,013
Total Revenues:	\$1,822,072	\$1,936,522	\$1,921,734	\$1,945,965	\$1,945,965

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Proposed	FY2025 Adopted
Expenditures					
Local Match	\$487,400	\$508,330	\$508,330	\$483,952	\$483,952
State/Federal Expenditures	\$1,334,672	\$1,428,192	\$1,413,404	\$1,462,013	\$1,462,013
Total Expenditures:	\$1,822,072	\$1,936,522	\$1,921,734	\$1,945,965	\$1,945,965

CSA Fund

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Proposed	FY2025 Adopted
Revenues					
Local Sources	\$240,000	\$240,000	\$240,000	\$320,000	\$320,000
State Sources	\$510,000	\$510,000	\$510,000	\$680,000	\$680,000
Total Revenues:	\$750,000	\$750,000	\$750,000	\$1,000,000	\$1,000,000
Expenditures					
Local Match	\$240,000	\$240,000	\$240,000	\$320,000	\$320,000
State Sources	\$510,000	\$510,000	\$510,000	\$680,000	\$680,000
Total Expenditures:	\$750,000	\$750,000	\$750,000	\$1,000,000	\$1,000,000

CSA Admin Fund

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Proposed	FY2025 Adopted
Revenues					
Local Sources	\$5,149	\$5,149	\$5,149	\$6,147	\$6,147
State Sources	\$11,229	\$11,229	\$11,229	\$13,405	\$13,405
Total Revenues:	\$16,378	\$16,378	\$16,378	\$19,552	\$19,552
Expenditures					
Local Match	\$5,149	\$5,149	\$5,149	\$6,147	\$6,147
State Sources	\$11,229	\$11,229	\$11,229	\$13,405	\$13,405
Total Expenditures:	\$16,378	\$16,378	\$16,378	\$19,552	\$19,552

School Fund

Revenues	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
	Adopted	Adopted	Adopted	Proposed	Proposed Changes	Adopted
Local Sources	\$4,202,176	\$4,297,176	\$4,297,176	\$4,367,176		\$4,367,176
State Sources	\$5,871,136	\$6,656,227	\$7,750,031	\$7,905,529		\$7,905,529
Federal Sources	\$612,932	\$950,514	\$940,421	\$768,555		\$768,555
Other	\$74,000	\$9,700	\$42,500	\$32,500		\$32,500
Total Revenues:	\$10,760,244	\$11,913,617	\$13,030,128	\$13,073,760	\$0	\$13,073,760
Expenditures	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
	Adopted	Adopted	Adopted	Proposed	Proposed Changes	Adopted
School Expenditures	0					
Instruction	7,477,428	8,144,481	9,237,053	9,304,086		9,304,086
Administration/Attendance/Health	731,762	806,138	843,336	982,064		982,064
Transportation	1,007,484	1,122,273	1,139,435	1,096,864		1,096,864
Operation & Maintenance	968,128	1,150,079	1,125,777	1,158,450		1,158,450
Debt Service/Capital Lease	0					
School Nutrition		29,500	5,000			
Facilities		0				
Technology	575,442	661,146	679,527	532,296		532,296
Total Expenditures:	\$10,760,244	\$11,913,617	\$13,030,128	\$13,073,760	\$0	\$13,073,760

School Food Services Fund

Revenues	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
	Adopted	Adopted	Adopted	Proposed	Proposed Changes	Adopted
Federal	\$295,995	\$271,230	\$316,000	\$485,000		\$485,000
State	\$3,133	\$3,133	\$7,132	\$3,116		\$3,116
Fund Transfer	\$19,439	\$0	\$29,500			
Local Sales	\$87,150	\$85,000	\$25,000	\$65,325		\$65,325
Total Revenues:	\$405,717	\$359,363	\$377,632	\$553,441	\$0	\$553,441
Expenditures	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
	Adopted	Adopted	Adopted	Proposed	Proposed Changes	Adopted
Food Services	\$359,363	\$377,632	\$400,043	\$553,441		\$553,441
Total Expenditures:	\$359,363	\$377,632	\$400,043	\$553,441	\$0	\$553,441

School Capital Projects Fund

Revenues	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
	Adopted	Adopted	Adopted	Proposed	Proposed Changes	Adopted
Transfer from General Fund	\$0	\$1,100,000	\$100,000	\$150,000		\$150,000
Use of Fund Balance			\$1,000,000			
Total Revenues:	\$0	\$1,100,000	\$1,100,000	\$150,000	\$0	\$150,000
Expenditures	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
	Adopted	Adopted	Adopted	Proposed	Proposed Changes	Adopted
School Bus	\$100,000	\$100,000	\$100,000	\$150,000		\$150,000
KQES Debt Service		\$1,000,000	\$1,000,000			
Radios						
CTE Program						
Total Expenditures:	\$100,000	\$1,100,000	\$1,100,000	\$150,000	\$0	\$150,000

Court Security Fund - Fund 210

Revenues:

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY24 to Date	Difference (\$)	Difference (%)	Requests	County Admin Recommendations	Adopted Budget FY25
Use of Fund Balance			\$ 5,000	\$ 5,000	-	(5,000)	0.00%	\$ 5,049	\$ 5,049	\$ 5,049
Court Security Fees	65,734	73,242	60,000	60,000	31,841	(28,159)	-46.93%	\$ 70,000	\$ 70,000	\$ 70,000
Total	65,734	73,242	65,000	65,000	31,841	-33,159		75,049	75,049	75,049

To Balance Budget based on current year

016010-0244

Expenditures:

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Adopted Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Court Security	47,449	45,962	60,000	60,000	\$ 13,335	(46,665)	-77.8%	66,000	66,000			66,000
FICA	5,998	3,794	5,000	5,000	1,164	(3,836)	-76.7%	5,049	5,049			5,049
Subtotal	53,447	49,756	65,000	65,000	14,499	(50,501)		71,049	71,049	-		71,049
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Adopted Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
Uniforms Court Security	\$ -	\$ -			\$ -	-	0.0%	3,000	3,000			3,000
Court Security Equipment	\$ -	\$ -			\$ 2,923	2,923	undefined	1,000	1,000			1,000
Subtotal	0	0	0	0	2,923	2,923		4,000	4,000	0	0	4,000
Total	53,447	49,756	65,000	65,000	17,422	-47,578		75,049	75,049	0	0	75,049

031200-6011
031200-8207

Landfill Contingency Fund

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Proposed	FY2025 Adopted
Revenues					
Income from Republic Services Annual Payment	\$150,000	\$150,000	\$165,000	\$165,000	\$165,000
Total Revenues:	\$150,000	\$150,000	\$165,000	\$165,000	\$165,000

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Proposed	FY2025 Adopted
Expenditures					
Professional Services	\$150,000	\$150,000	\$165,000	\$165,000	\$165,000
Total Expenditures:	\$150,000	\$150,000	\$165,000	\$165,000	\$165,000

E-Summons Fund - Fund 221

Revenues:

Revenue	Revenue FY2022	Revenue FY2023	Adopted Budget FY2024	Appropriated Budget FY2024	Actual FY24 to Date	Difference (\$)	Difference (%)	Requests	County Admin Recommendations	Adopted Budget FY25
Use of Fund Balance	0	0			-	-	0.00%	25,000 \$	25,000 \$	25,000 \$
Court Fees	12,678	13,886	15,000 \$	15,000 \$	7,233	(7,767)	-51.78%	15,000 \$	15,000 \$	15,000 \$
Total	12,678	13,886	15,000	15,000	7,233	-7,767		40,000	40,000	40,000

To Balance Budget based on current year collections

016010-0244

Expenditures:

Personnel	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Adopted Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
							0.0%					
							0.0%					
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY22	Expenditures FY23	Adopted Budget FY24	Adopted Budget FY24 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommendations	Difference (\$)	Difference (%)	Adopted Budget FY25
E-Summons Expenses		\$ 14,383	15,000	- \$	- \$	(15,000)	0.0%	40,000	40,000	40,000		40,000
							0.0%					
<i>Subtotal</i>	<i>0</i>	<i>14,383</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-15,000</i>		<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>0</i>	<i>40,000</i>
Total	0	14,383	15,000	0	0	-15,000		40,000	40,000	0	0	40,000