

COUNTY OF GLOUCESTER



PROPOSED BUDGET FOR FY 2024



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Highlights & Summary of the FY24 Proposed County Budget

Quick Facts:

Reassessment Facts and Figures:

Equalized Rate - \$.583	
Total Number of Parcels is 24,233 ✓ 13,177 parcels will have a higher bill ✓ 10,904 parcels will have a lower bill ✓ 142 will see no change in payment	Of the 13,177 with higher bills: ✓ 10,398 will see an increase of \$200 or less annually (79%) ✓ Of the 10,904 with lower bills: ✓ 8,534 will see a decrease of \$200 or less (78%)
The net increase in revenue from FY22 to FY23 is \$28,948 Gross Difference: \$297,318 Less \$211,815 new construction at proposed new rate Less \$56,555 attributable to new land splits	

Local Composite Index:

The formula used to determine the local composite index (LCI) from the Commonwealth of Virginia is as follows:

COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY FORMULA			
Average Daily Membership (ADM) Component =			
.5	$\frac{\text{Local True Values Division ADM}}{\text{State True Values State ADM}}$	+ .4	$\frac{\text{Local Adjusted Gross Income Division ADM}}{\text{State Adjusted Gross Income State ADM}}$
		+ .1	$\frac{\text{Local Taxable Retail Sales Division ADM}}{\text{State Taxable Retail Sales State ADM}}$
Population Component =			
.5	$\frac{\text{Local True Values Local Population}}{\text{State True Values State Population}}$	+ .4	$\frac{\text{Local Adjusted Gross Income Local Population}}{\text{State Adjusted Gross Income State Population}}$
		+ .1	$\frac{\text{Local Taxable Retail Sales Local Population}}{\text{State Taxable Retail Sales State Population}}$
Final Composite Index =			
((.6667 x ADM Component) + (.3333 x Population Component)) x 0.45			

Div. Num.	Division	TRUE VALUE OF PROPERTY INDICATOR	ADJUSTED GROSS INCOME (Including Nonresident AGI) INDICATOR	ADJUSTED GROSS INCOME (Excluding Nonresident AGI*) INDICATOR	TAXABLE RETAIL SALES INDICATOR	MARCH 31, 2020 ADM INDICATOR	TOTAL POPULATION INDICATOR	2022-2024 Composite Index Calculated Including Nonresident AGI
036	GLOUCESTER	\$5,104,712,508	\$1,082,219,969	N/A	\$440,131,841	5,109	37,090	.3975
STATE TOTALS		\$1,366,012,901,906	\$308,141,384,910		\$107,777,771,874	1,250,772	8,535,519	

Highlights of the FY2024 Proposed Budget:

The FY24 Proposed Budget incorporates:

- ✓ Use of the \$0.583 equalized rate for real estate tax
- ✓ A return of the \$2.95 rate for all personal property
- ✓ Use of State funds where applicable for the COLA
- ✓ An 8% increase in Health Insurance costs (County & GCPS)
- ✓ \$1.9M additional funds in Fire and Rescue for a total of approximately \$5.5M
- ✓ \$1.6M additional funds in the School Transfer

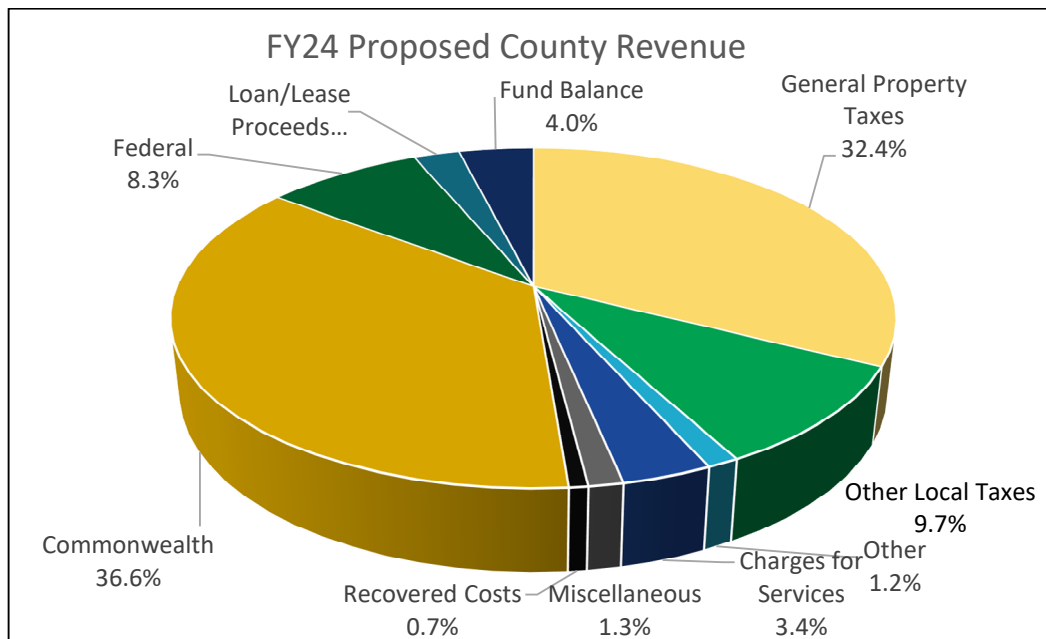
Key Dates in the Development of the FY24 Proposed Budget:

- ✓ March 15: Budget Work Session
- ✓ March 21: Joint Work Session w/School Board
- ✓ March 22: FY24 Budget & Tax Rate Public Hearings
- ✓ March 28: Board of Supervisors Budget Town Hall
- ✓ April 5: Possible Budget Work Session
- ✓ April 10: Possible Budget Work Session
- ✓ April 13: Possible Budget Work Session
- ✓ April 17: FY24 Budget Adoption



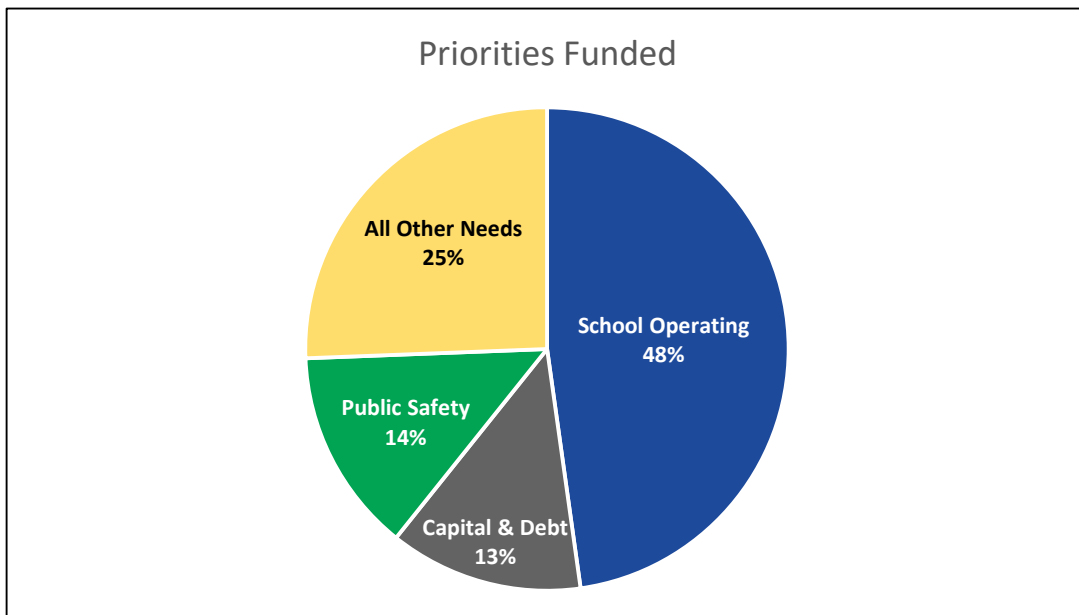
Revenue Summary

Revenue Summary by Category	FY2022 Actual Budget	FY2023 Amended Budget	FY2024 Proposed Budget	\$ Change FY22-FY23	% Change FY22-FY23
General Property Taxes	\$46,950,050	\$46,794,830	\$51,349,721	4,554,891	9.7%
Other Local Taxes	\$14,483,422	\$14,522,109	\$15,382,092	859,983	5.9%
Licenses, Permits, & Fees	\$1,235,129	\$1,080,691	\$1,238,592	157,901	14.6%
Fines & Forfeitures	\$49,245	\$48,219	\$49,245	1,026	2.1%
Use of Money & Property	\$207,511	\$170,045	\$628,317	458,272	269.5%
Charges for Services	\$5,151,509	\$5,179,656	\$5,373,352	193,696	3.7%
Miscellaneous	\$1,605,216	\$2,917,926	\$2,067,039	(850,887)	-29.2%
Recovered Costs	\$584,284	\$1,160,269	\$1,138,435	(21,834)	-1.9%
Commonwealth	\$50,211,715	\$58,318,948	\$57,959,045	(359,903)	-0.6%
Federal	\$12,872,810	\$15,245,744	\$13,186,595	(2,059,149)	-13.5%
Loan/Lease Proceeds	\$41,634,013	\$16,340,408	\$3,850,000	(12,490,408)	-76.4%
Fund Balance	0	57,022,768	6,295,634	(50,727,135)	-89.0%
Total County Revenue	\$174,984,903	\$218,801,613	\$158,518,066	(\$60,283,547)	-27.6%



Expenditure Summary

Category Expenditure Summary	FY22 Expenditures	FY23 Expenditures	FY24 Proposed Budget	\$ Change FY23-FY24	% Change FY23-FY24
General Fund	\$36,244,488	\$39,583,106	\$44,056,895	\$4,473,789	11.3%
School Operating	66,651,497	72,875,511	76,809,521	3,934,010	5.4%
School Cafeteria	3,991,203	3,075,279	3,961,108	885,829	28.8%
School Special Education	536,464	783,268	694,156	(89,112)	-11.4%
Social Services	4,716,244	6,098,583	6,579,235	480,652	7.9%
Children's Services Act	765,015	1,530,742	1,524,000	(6,742)	-0.4%
Capital Fund	9,447,381	78,452,598	7,100,705	(71,351,893)	-90.9%
Opioid Abatement Fund	-	-	100,000	100,000	-
Debt Service Fund	9,171,767	5,889,360	7,492,381	1,603,021	27.2%
School Sales Tax	-	4,092,500	3,968,918	(123,582)	-3.0%
Gloucester Sanitary Districts #1	24,395	25,585	26,043	458	1.8%
Gloucester Point Sanitary	19,441	25,267	26,326	1,059	4.2%
Utility Fund	4,774,026	6,190,702	6,009,793	(180,909)	-2.9%
Mosquito Control	45,171	179,112	168,985	(10,127)	-5.7%
Total County Expenditures	\$136,387,093	\$218,801,613	\$158,518,066	(\$60,283,547)	-27.6%



Budget Development Objective:

To adopt a balanced sustainable budget that:

- ✓ Aligns with Board of Supervisors' (BOS) guidance and strategic priorities;
- ✓ Delivers enhanced value to County citizens;
- ✓ Aligns resources with needs;
- ✓ Accurately projects anticipated expenditures, revenues, and vacancy/transfer savings;
- ✓ Best leverages taxpayer dollars for our local economic engine for the benefit of the citizens and businesses in our community;
- ✓ Best leverages State funding to support local compensation actions needed to keep up with inflation/SSA COLA
- ✓ Sets up a resilient operating budget beyond current year; and
- ✓ Supports the current and future needs of our community



Priorities and Guiding Principles in developing the FY2024 Budget:

- ✓ Address the big picture and long-term gains.
- ✓ Prioritize improvements and projects to protect the safety and wellbeing of County residents, staff and visitors and don't neglect repair needs of the County's physical assets.
- ✓ To the best of staff's ability, accurately project anticipated expenditures and revenues.
- ✓ Present a budget document that is both comprehensive and easy to understand.

Summary of the FY24 Proposed General Fund Budget

Below is a summary of the budget for the General Fund. Further details by Functional area and department/budget unit are provided beginning on **page 19** of this document.

General Fund Summary	FY22 Actuals	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Real Estate Tax Rate	0.695	0.695	0.583	(0.112)	-16.1%
Revenue (net Fund Balance)	\$75,225,467	\$74,085,663	\$79,848,243	\$5,762,580	7.8%
Use of Fund Balance	-	3,269,193	5,176,314	1,907,121	58.3%
Total General Fund Revenue	\$75,225,467	\$77,354,856	\$85,024,556	\$7,669,700	9.9%
General Administration	7,254,310	8,093,174	8,353,978	260,804	3.2%
Judicial Administration	2,140,395	2,305,231	2,402,067	96,836	4.2%
Public Safety	16,883,240	19,576,943	21,971,901	2,394,958	12.2%
Public Works	2,566,748	3,142,458	3,143,520	1,062	-
Health and Welfare	685,436	711,193	737,498	26,305	3.7%
Education	680,310	759,971	809,865	49,894	6.6%
Parks, Recreation and Cultural	4,339,821	2,922,511	2,869,706	(52,805)	-1.8%
Community Development	1,371,923	1,546,197	1,696,072	149,875	9.7%
Contributions	322,306	370,562	370,562	-	-
Contingency*	0.37	154,866	1,701,727	1,546,861	998.8%
Transfers Out-Schools	26,750,045	28,742,836	30,424,128	1,681,292	-
Transfers Out-Social Serv	1,246,206	1,933,866	2,170,677	236,811	12.2%
Transfers Out-CSA	247,295	650,000	650,000	-	-
Transfers Out-Capital	3,634,315	2,258,598	2,856,999	598,401	26.5%
Transfers Out-Debt Serv	3,725,627	4,186,450	4,865,858	679,408	16.2%
Total General Fund Expense	\$71,847,975	\$77,354,856	\$85,024,556	\$7,669,700	9.9%

*Contingency in FY2024 includes FMRR, transfer/vacancy savings, grant contingency and County Administrator contingency. Contingency budget is distributed to specific departments for FMRR and other needs throughout the year. COLA increase was **not included in** contingency in FY2023, rather it was included throughout departmental budgets, accounting for most of the increase in the contingency line. A detailed breakdown of Contingency is shown on page 95 of this document.

Schedule of Long-Term General Fund Debt

The table below shows the FY2023 and FY2024 debt service amounts as well as estimated balances at the end of each respective fiscal year. The 2003 Achilles & Botetourt VPSA bond will be paid off in FY2024.

General Government Debt School GO Bonds VPSA	Date Issued	Original Amount	Debt Service		Debt Service P&I Budget FY2024	Estimated Balance at 6/30/2024	Last Payment Due
			Prin & Int FY2023	Balance at June 30, 2023			
Achilles & Botetourt*	November 6, 2003	7,525,000	\$ 598,987	\$ 585,000	\$ 599,918	\$ -	July 15, 2023
Abingdon Elementary	November 9, 2006	6,505,000	496,543	1,820,000	498,123	1,395,000	July 15, 2026
Abingdon Elementary	November 8, 2007	6,364,713	436,876	1,784,551	425,625	1,441,182	July 15, 2027
VPSA 2011	December 15, 2011	500,000	49,028	222,222	49,028	194,444	December 1, 2030
VPSA 2012	October 31, 2012	5,999,684	630,367	3,399,814	630,367	2,999,835	December 1, 2034
VPSA 2013	November 21, 2013	15,845,000	1,247,810	9,555,000	1,249,558	8,675,000	July 15, 2033
VPSA 2020	November 10, 2020	4,870,000	333,025	4,595,000	334,693	4,425,000	July 15, 2041
VPSA 2022-10 Year	May 17, 2022	855,000	1,029,150	855,000	111,410	785,000	January 15, 2033
VPSA 2022-20 Year	May 17, 2022	31,570,000	998,686	31,570,000	2,351,220	30,610,000	January 15, 2043
Total School Debt			\$ 5,820,470	\$ 54,386,587	\$ 3,898,721	\$ 50,525,461	
PRIMARY GOVERNMENT DEBT							
Courthouse Series 2021 Refunding	November 15, 2021	4,663,789	\$ 541,162	\$ 4,097,760	\$ 537,841	\$ 3,603,361	November 1, 2030
Communications System	December 22, 2021	941,598	-	941,598	200,000	760,807	June 30, 2026
NEW Radio System Lease 2024	TBD	3,850,000	-	-	500,000	3,350,000	TBD
Total County Debt			\$ 541,162	\$ 5,039,358	\$ 1,237,841	\$ 7,714,168	
Grand Total Debt			\$ 6,361,632	\$ 59,425,945	\$ 5,136,562	\$ 58,239,629	

Debt Policy Compliance

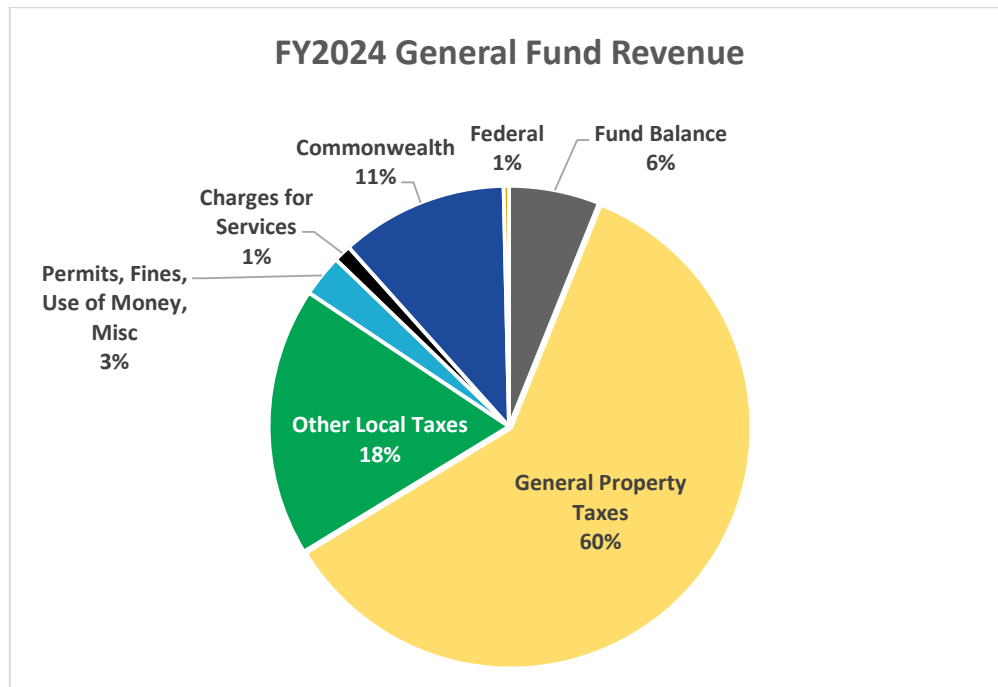
The table below demonstrates compliance with the County's debt policy, based on January 2022 assessed values.

Summary of Debt Ratios Based on January 2022 Assessed Values	FY2023 Expected Actual	FY2024 Proposed Budget	County Debt Policy
Debt as percentage of Assessed Value	1.2%	1.2%	3%
Debt Service as percentage of General Governmental Expenditures	3.3%	3.7%	15%

General Fund Revenue Summary

General Fund Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Fund Balance	\$0	\$3,269,193	\$5,176,314	\$1,907,121	58.3%
General Property Taxes	46,797,434	46,630,475	51,177,194	4,546,719	9.8%
Other Local Taxes	14,483,422	14,522,109	15,382,092	859,983	5.9%
Licenses, Permits, & Fees	516,829	459,651	473,592	13,941	3.0%
Fines & Forfeitures	49,245	48,219	49,245	1,026	2.1%
Use of Money & Property	157,607	139,235	538,710	399,475	286.9%
Charges for Services	1,024,107	1,000,275	983,741	(16,534)	-1.7%
Miscellaneous	299,077	119,501	219,141	99,640	83.4%
Recovered Costs	584,284	1,160,269	1,138,435	(21,834)	-1.9%
Commonwealth	9,053,227	9,680,250	9,570,498	(109,752)	-1.1%
Federal	505,473	325,679	315,595	(10,084)	-3.1%
Loan Proceeds	1,754,763	-	-	-	-
Total General Fund Revenues	\$75,225,467	\$77,354,856	\$85,024,556	\$7,669,700	9.9%

Funding sources for the General Fund are heavily reliant upon the General Property and Other Local Taxes. As illustrated below, 78% of all General Fund revenues comes from General Property and Other Local Taxes with funding from the Commonwealth coming in next highest at 11%.



Revenues by Source

Property Tax Revenue

Property Tax Revenue	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
CURRENT REAL ESTATE	\$32,076,677	\$33,073,216	\$33,938,032	\$864,816	2.6%
DELINQUENT REAL ESTATE	964,973	1,070,648	908,981	(161,667)	-15.1%
PUBLIC SERVICE CORP	958,928	901,157	958,928	57,771	6.4%
CURRENT PERS PROP	10,832,363	9,765,198	13,148,857	3,383,659	34.7%
DELINQUENT PERS PROP	1,211,993	1,110,028	1,469,895	359,867	32.4%
MOBILE HOME	70,419	60,817	70,419	9,602	15.8%
PENALTIES	422,951	408,942	422,951	14,009	3.4%
INTEREST	259,130	240,469	259,130	18,661	7.8%
Total	\$46,797,434	\$46,630,475	\$51,177,194	\$4,546,719	9.8%

Other Local Taxes

Other Local Taxes	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
LOCAL SALES TAX	\$6,693,227	\$6,863,773	\$7,494,000	\$630,227	9.2%
CONSUMER UTILITY TAX	763,099	761,787	763,099	1,312	0.2%
BUSINESS LICENSE TAX	2,216,575	2,011,717	2,216,575	204,858	10.2%
MEALS TAX	3,085,826	3,138,414	3,375,471	237,057	7.6%
LODGING TAX	306,720	353,006	342,374	(10,632)	-3.0%
OTHER LOCAL TAXES	1,417,975	1,393,412	1,190,573	(202,839)	-
Total	\$14,483,422	\$14,522,109	\$15,382,092	\$859,983	5.9%

Licenses, Permits and Fees

Licenses, Permits, & Fees	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
PERMITS & FEES	\$516,829	\$459,651	\$473,592	\$13,941	3.0%
Total	\$516,829	\$459,651	\$473,592	\$13,941	3.0%

Fines & Forfeitures

Fines and Forfeitures	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
FINES & FORFEITURES	\$49,245	\$48,219	\$49,245	\$1,026	2.1%
Total	\$49,245	\$48,219	\$49,245	\$1,026	2.1%

Revenue from Use of Money and Property

Use of Money and Property	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
USE OF MONEY	\$157,607	\$139,235	\$538,710	\$399,475	286.9%
Total	\$157,607	\$139,235	\$538,710	\$399,475	286.9%

Charges for Services

Charges for Services	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
CHARGES FOR SERVICES	\$1,024,107	\$1,000,275	\$983,741	(\$16,534)	-1.7%
Total	\$1,024,107	\$1,000,275	\$983,741	(\$16,534)	-1.7%

Miscellaneous Revenues

Miscellaneous Revenues	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
MISCELLANEOUS	\$299,077	\$119,501	\$219,141	\$99,640	83.4%
Total	\$299,077	\$119,501	\$219,141	\$99,640	83.4%

Recovered Costs

Recovered Costs	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
RECOVERED COSTS	\$584,284	\$1,160,269	\$1,138,435	(\$21,834)	-1.9%
Total	\$584,284	\$1,160,269	\$1,138,435	(\$21,834)	-1.9%

Revenue from the Commonwealth

Revenue from the Commonwealth	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
COMMUNICATION SALES TAX	\$1,092,119.00	\$1,117,265	\$1,092,119	(\$25,146)	-2.3%
CAR TAX REIMBURSEMENT	2,778,640	2,778,640	2,778,640	-	-
LIBRARIES	172,680	195,860	196,724	864	0.4%
OTHER CATEGORICAL AID	680,714	918,272	827,945	(90,327)	-9.8%
CONSTITUTIONAL & STATE	4,210,519	4,562,891	4,556,515	(6,376)	-0.1%
NON-CATEGORICAL AID	118,555	107,322	118,555	11,233	10.5%
Total	\$9,053,227	\$9,680,250	\$9,570,498	(\$109,752)	-1.3%

Revenue from the Federal Government

Revenue from the Federal Government	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
RECOVERED COSTS	\$155,198	\$120,000	\$155,198	\$35,198	29.3%
FEDERAL GRANTS	267,812	112,135	86,949	(25,186)	-22.5%
OTHER	82,463	93,544	73,448	(20,096)	-21.5%
Total	\$505,473	\$325,679	\$315,595	(\$10,084)	-14.6%

Loan Proceeds

Loan Proceeds	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
Loan Proceeds	\$1,754,763	\$0	\$0	\$0	0.0%
Total	\$1,754,763	\$0	\$0	\$0	0.0%

Fund Balance

Use of Fund Balance	FY22 Receipts	FY23 Amended	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
FUND BALANCE-COMMITTED	\$0	\$1,319,692	\$410,208	(\$909,484)	-68.9%
UNASSIGNED FUND BALANCE	-	1,682,717	4,556,999	2,874,282	170.8%
FUND BALANCE RESTRICTED	-	83,784	72,403	(11,381)	-13.6%
FUND BALANCE ASSIGNED	-	183,000	136,704	(46,296)	-25.3%
Total	\$0	\$3,269,193	\$5,176,314	\$1,907,121	58.3%

As outlined in the Fund Balance Policy Overview section of this Budget Book, below is a summary of the Fund Balance components as they relate to this Proposed budget:

- **Non-spendable** - includes amounts that are not in a spendable form or are required to be maintained intact (endowment trust). This component consists of prepaid items.
- **Restricted** - legally constrained for specific purposes by external parties. This component consists of the Sheriff's federal and state asset forfeiture funds, the Commonwealth Attorney's federal, and state asset forfeiture funds, and cash proffers.
- **Committed** – constrained for specific purposes by the Board of Supervisors and can only be removed by the Board of Supervisors. This component consists of funds committed to mosquito control, tourism, the Daffodil Festival, program donations, subsequent expenditures, park projects, probation & pretrial, cable services, older adult capital projects, and the facilities, maintenance, repair and replacements (FMRR) added in FY2016.
- **Assigned** – amounts the County intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. This component funds the County Administrator's Contingency Fund.
- **Unassigned** – residual amounts remaining where the balance shall reflect the new policy target range of 14%-16% of expected governmental fund expenditures and can be used for one-time, like capital project funding, or emergent needs. The revised BOS Fund Balance Policy was adopted in June 2017.

Budget Comments

Use of Committed Fund Balance consists of a rebalancing of Cable Services to support Cable FMRR projects, as well as use of Committed Fund Balances to support Tourism capital projects and the Probation department. The FMRR is allocated to specific capital outlay projects designated by the County Administrator. The use is in alignment with the BOS Fund Balance Policy. For years prior to FY20, two-fifths of cable television franchise tax collected less the appropriate expenses were committed for the program as well. Beginning in FY20, cable TV franchise tax no longer exists. A new communication tax was enacted that is not restricted to cable.

Use of Unassigned Fund Balance is consistent with the Board of Supervisor's Fund Balance policy. It consists of use of \$4.6m of excess above the revised unassigned fund balance target range of 14%-16% to fund FY2024 capital needs

Use of Assigned Fund Balance is for the County Administrator's Contingency funded at \$136K.

Use of Restricted Fund Balance consists of the remaining balances in the asset forfeiture accounts for the Sheriff's and Commonwealth Attorney's offices. No use of restricted fund balance is included in the FY24 proposed budget.

General Fund Expenditure by Department Summary

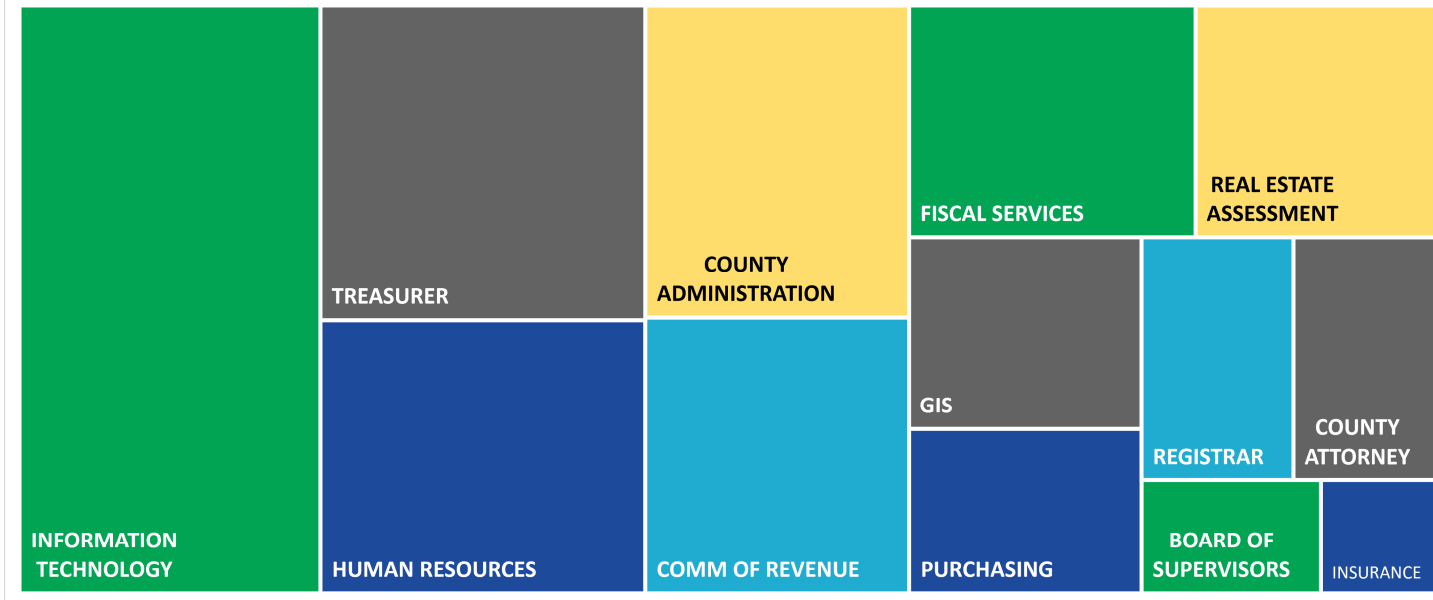
Department/Budget Unit	FY22 Actual	FY23 Amended	FY24 Proposed
BOARD OF SUPERVISORS	\$174,099	\$178,997	\$203,473
COUNTY ADMINISTRATION	758,882	897,935	820,856
COUNTY ATTORNEY	321,081	336,155	359,528
HUMAN RESOURCES	688,082	758,696	889,115
COMM OF REVENUE	585,511	686,121	729,347
REAL ESTATE ASSESSMENT	485,316	601,189	568,403
TREASURER	858,203	970,368	1,019,548
FISCAL SERVICES	579,167	684,495	661,742
PURCHASING	309,907	358,009	382,202
INSURANCE	222,632	135,584	136,913
INFORMATION TECHNOLOGY	1,534,976	1,660,652	1,768,148
GIS	379,018	439,636	445,643
REGISTRAR	357,434	385,337	369,061
GENERAL ADMINISTRATION TOTAL	\$7,254,310	\$8,093,174	\$8,353,978
CIRCUIT COURT JUDGE	\$82,537	\$103,427	\$99,827
GENERAL DIST COURT	14,961	18,823	19,963
MAGISTRATE	22	500	750
J & D COURT	10,184	9,690	9,519
COURT SERVICE UNIT	166,791	169,343	221,692
JUVENILE GROUP HOME	93,060	110,447	118,518
CLERK OF CIRCUIT COURT	701,619	668,904	692,311
COMM ATTORNEY	950,044	1,085,700	1,100,751
VICTIM WITNESS	121,175	138,397	138,736
JUDICIAL ADMINISTRATION TOTAL	\$2,140,395	\$2,305,231	\$2,402,067
SHERIFF	\$6,950,766	\$7,926,372	\$7,965,007
SCHOOL RESOURCE OFFICERS	-	-	238,325
JAIL	3,246,333	3,623,729	3,834,507
PROBATION	273,095	282,232	306,886
PRETRIAL	273,095	300,280	300,757
ANIMAL CONTROL	471,716	579,261	574,634
FIRE AND RESCUE	3,576,815	3,824,211	5,736,124
MEDICAL EXAM	600	2,000	600
STATE FOREST SERVICE	7,497	7,497	7,497
ENVIRONMENTAL	384,171	1,070,276	949,458

Department/Budget Unit	FY22 Actual	FY23 Amended	FY24 Proposed
BUILDING INSPECTIONS	594,523	663,864	800,432
EMERGENCY MANAGEMENT	196,813	310,991	251,512
RADIO O&M	907,815	986,230	1,006,161
PUBLIC SAFETY TOTAL	\$16,883,240	\$19,576,943	\$21,971,901
ENGINEERING SERVICES	\$283,882	\$388,026	\$462,504
REFUSE	15,096	16,786	18,216
FACILITIES MANAGEMENT	2,267,769	2,737,646	2,662,800
PUBLIC WORKS TOTAL	\$2,566,748	\$3,142,458	\$3,143,520
HEALTH DEPT	\$546,587	\$559,833	\$560,255
MENTAL HEALTH	138,849	151,360	177,243
HEALTH AND WELFARE TOTAL	\$685,436	\$711,193	\$737,498
COMM ENGAGEMENT	\$598,378	\$658,715	\$697,614
CABLE SERVICES	67,075	86,399	97,394
COMMUNITY COLLEGE	14,857	14,857	14,857
EDUCATION TOTAL	\$680,310	\$759,971	\$809,865
PARKS & RECREATION	\$633,081	\$730,292	\$676,861
PARK OPERATIONS	729,864	820,711	814,935
DAFFODIL FESTIVAL	50,886	65,275	62,072
LIBRARY	2,925,989	1,306,233	1,315,838
PARKS, RECREATION, CULTURAL TOTAL	\$4,339,821	\$2,922,511	\$2,869,706
CLEAN COMM	\$18,694	\$26,537	\$27,589
TOURISM	202,376	262,216	308,807
PLANNING & ZONING	735,322	824,733	909,808
ECONOMIC DEVELOPMENT	307,573	315,402	321,181
EXTENSION SERVICE	107,958	117,309	128,687
COMMUNITY DEVELOPMENT TOTAL	\$1,371,923	\$1,546,197	\$1,696,072
CIVIC CONTRIBUTIONS	\$322,306	\$370,562	\$370,562
CONTINGENCY	\$0	\$154,866	\$1,701,727
TRANSFERS OUT	\$35,603,487	\$37,771,750	\$40,967,662
GRAND TOTAL	\$71,847,975	\$77,354,856	\$85,024,556

General Administration Summary

Department/Budget Unit	FY22 Actual	FY23 Amended	FY24 Proposed	\$ Change FY23- FY24	% Change FY23- FY24
BOARD OF SUPERVISORS	\$174,099	\$178,997	\$203,473	\$24,476	13.7%
COUNTY ADMINISTRATION	758,882	897,935	820,856	(77,079)	-8.6%
COUNTY ATTORNEY	321,081	336,155	359,528	23,373	7.0%
HUMAN RESOURCES	688,082	758,696	889,115	130,419	17.2%
COMM OF REVENUE	585,511	686,121	729,347	43,226	6.3%
REAL ESTATE ASSESSMENT	485,316	601,189	568,403	(32,787)	-5.5%
TREASURER	858,203	970,368	1,019,548	49,180	5.1%
FISCAL SERVICES	579,167	684,495	661,742	(22,753)	-3.3%
PURCHASING	309,907	358,009	382,202	24,193	6.8%
INSURANCE	222,632	135,584	136,913	1,329	1.0%
INFORMATION TECHNOLOGY	1,534,976	1,660,652	1,768,148	107,496	6.5%
GIS	379,018	439,636	445,643	6,007	1.4%
REGISTRAR	357,434	385,337	369,061	(16,276)	-4.2%
GENERAL ADMINISTRATION TOTAL	\$7,254,310	\$8,093,174	\$8,353,978	\$260,804	3.2%

General Administration Function



Board of Supervisors

Budget Summary						
Board of Supervisors	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$63,729	\$63,766	\$63,770	\$63,779	\$9	-
Operating	95,205	110,333	115,227	139,694	24,467	21.2%
Total	\$158,934	\$174,099	\$178,997	\$203,473	\$24,476	13.7%

Board of Supervisors Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$59,200	\$59,200	\$59,200	\$59,200	\$0	0.0%
PERSONNEL	FICA	4,529	4,529	4,527	4,529	2	0.0%
PERSONNEL	WORKERS COMPENSATION	-	37	43	50	7	16.3%
OPERATING	TELECOMMUNICATION LINES	2,881	2,357	-	-	-	0.0%
OPERATING	TRAVEL-LOCAL MEETINGS	1,269	2,652	3,800	3,500	(300)	-7.9%
OPERATING	TRAINING-CONFERENCES	50	3,215	4,500	4,200	(300)	-6.7%
OPERATING	PLANNING DIST COMM	81,636	88,015	96,577	121,594	25,017	25.9%
OPERATING	DUES & MEMBERSHIP	8,526	8,526	8,600	8,600	-	-
OPERATING	OFFICE SUPPLIES	88	427	450	500	50	11.1%
OPERATING	OTHER MISC EXPENSES	756	5,141	1,300	1,300	-	-
Total		\$158,934	\$174,099	\$178,997	\$203,473	\$24,476	13.7%

Budget Comments

- Planning District Commission line includes \$18,588 for HRMFFA dues previously included in County Administration budget.

County Administration

Budget Summary						
County Administration	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$673,913	\$653,592	\$792,798	\$758,656	-\$34,142	-4.3%
Operating	36,021	105,290	105,137	62,200	(42,937)	-40.8%
Total	\$709,934	\$758,882	\$897,935	\$820,856	(\$77,079)	-8.6%
Full Time Equivalents	5.0	5.5	5.0	5.0		

County Administration Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$502,392	\$502,184	\$605,907	\$584,584	-\$21,323	-3.5%
PERSONNEL	SALARIES-FEMA OFFSET	(202)	(298)	-	-	-	-
PERSONNEL	PART TIME WAGES	4,800	7,773	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	252	-	274	274	-	-
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	FICA	35,790	34,384	42,467	41,866	(601)	-1.4%
PERSONNEL	VRS	55,872	51,440	71,302	70,715	(587)	-0.8%
PERSONNEL	HMP	62,092	49,417	55,227	46,837	(8,390)	-15.2%
PERSONNEL	GROUP LIFE	6,814	5,798	10,730	7,915	(2,815)	-26.2%
PERSONNEL	TRAVEL-VEHICLE ALLOWANCE	5,845	2,543	6,481	6,000	(481)	-7.4%
PERSONNEL	WORKERS COMPENSATION	259	351	410	465	55	13.4%
OPERATING	OTHER CONTRACTED SERVICES	5,400	27,015	-	-	-	-
OPERATING	MAINT SVC CONTRACT	1,009	1,443	-	-	-	-
OPERATING	PRINTING	5,765	4,317	10,000	4,000	(6,000)	-60.0%
OPERATING	ADVERTISING	8,216	8,879	8,500	8,500	-	-
OPERATING	POSTAGE	87	417	600	600	-	-
OPERATING	TELEPHONE	2,931	1,868	1,334	-	(1,334)	-100.0%
OPERATING	TRAVEL-MILEAGE	-	-	100	50	(50)	-50.0%
OPERATING	TRAINING	1,108	5,163	8,200	15,750	7,550	92.1%
OPERATING	RENTAL ASSISTANCE PROGRAM	-	46,982	23,491	24,000	509	2.2%
OPERATING	DUES & MEMBERSHIP	6,492	6,748	25,388	7,000	(18,388)	-72.4%
OPERATING	OFFICE SUPPLIES	1,152	1,709	1,300	1,100	(200)	-15.4%
OPERATING	BOOKS & SUBSCRIPTIONS	50	215	24	-	(24)	-100.0%
OPERATING	OTHER MISC EXPENSES	3,812	533	1,200	1,200	-	-
OPERATING	FMRR	-	-	25,000	-	(25,000)	-100.0%
Total		\$709,934	\$758,882	\$897,935	\$820,856	(\$77,079)	-8.6%

Budget Summary & Comments

- Decrease in Dues & Memberships is due to \$18,388 in HRMFFA dues moving to Board of Supervisors budget.
- Printing reduction due to zoning ordinance completion expected in FY23 and change in billing structure

County Attorney

Budget Summary						
County Attorney	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$301,448	\$312,300	\$325,659	\$348,628	\$22,969	7.1%
Operating	6,816	8,781	10,496	10,900	404	3.8%
Total	\$308,263	\$321,081	\$336,155	\$359,528	\$23,373	7.0%
Full Time Equivalents	2.0	2.0	2.0	2.0		

County Attorney Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$218,375	\$232,366	\$237,888	\$255,119	\$17,231	7.2%
PERSONNEL	SALARIES-FEMA OFFSET	(617)	(400)	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	-	328	-	-	-	-
PERSONNEL	FICA	14,897	16,061	16,099	16,371	272	1.7%
PERSONNEL	VRS	24,295	26,770	27,059	29,158	2,099	7.8%
PERSONNEL	HMP	41,468	33,986	41,247	44,369	3,122	7.6%
PERSONNEL	GROUP LIFE	2,920	3,042	3,188	3,419	231	7.2%
PERSONNEL	WORKERS COMPENSATION	109	148	178	192	14	7.9%
OPERATING	LEGAL SERVICES	150	-	-	-	-	-
OPERATING	MAINT SVC CONTRACT	-	-	96	-	(96)	-100.0%
OPERATING	POSTAGE	4	-	-	-	-	-
OPERATING	TELEPHONE	190	157	-	-	-	-
OPERATING	TRAINING	871	3,190	3,700	3,700	-	-
OPERATING	DUES & MEMBERSHIP	735	1,035	1,200	1,200	-	-
OPERATING	OFFICE SUPPLIES	1,064	1,384	1,000	1,500	500	50.0%
OPERATING	BOOKS & SUBSCRIPTIONS	3,802	3,015	4,500	4,500	-	-
Total		\$308,263	\$321,081	\$336,155	\$359,528	\$23,373	7.0%

Budget Comments

- Maintenance Service Contract decreased due to centralizing copier maintenance in Central Purchasing in FY23

Human Resources

Budget Summary						
Human Resources	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$478,853	\$585,288	\$638,621	\$773,619	\$134,998	21.1%
Operating	89,216	102,794	120,075	115,496	(4,579)	-3.8%
Total	\$568,068	\$688,082	\$758,696	\$889,115	\$130,419	17.2%
Full Time Equivalents	6.0	6.0	6.0	7.0		

Human Resources Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$347,277	\$423,937	\$449,682	\$540,975	\$91,293	20.3%
PERSONNEL	PART TIME WAGES	3,685	-	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	500	17	-	500	500	-
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	FICA	25,387	30,637	34,402	41,423	7,021	20.4%
PERSONNEL	VRS	29,366	46,068	54,772	65,890	11,118	20.3%
PERSONNEL	HMP	67,937	78,689	93,426	117,148	23,722	25.4%
PERSONNEL	GROUP LIFE	4,507	5,681	6,025	7,250	1,225	20.3%
OPERATING	UNEMPLOYMENT INSURANCE	2,010	-	-	-	-	-
PERSONNEL	WORKERS COMPENSATION	194	260	314	433	119	37.9%
OPERATING	MEDICAL SERVICES	3,023	295	500	500	-	-
OPERATING	PROFESSIONAL SERVICES	-	5,900	9,000	5,900	(3,100)	-34.4%
OPERATING	OTHER CONTRACTED SERVICES	65,179	15,022	13,675	975	(12,700)	-92.9%
OPERATING	MAINT SVC CONTRACT	608	949	-	-	-	-
OPERATING	ADVERTISING	2,648	3,907	5,000	4,500	(500)	-10.0%
OPERATING	TELEPHONE	-	30	-	-	-	-
OPERATING	TRAINING	-	2,605	6,800	7,250	450	6.6%
OPERATING	DUES & MEMBERSHIP	949	1,280	1,500	1,951	451	30.1%
OPERATING	EMPLOYEE RECOGNITION	8,217	15,577	15,000	20,600	5,600	37.3%
OPERATING	EMPLOYEE BENEFIT PROGRAM	-	39,674	47,400	48,500	1,100	2.3%
OPERATING	PRE-EMPLOYMENT EXPENSES	-	6,351	6,500	7,200	700	10.8%
OPERATING	EMPLOYEE RECOGNITION PLUS	-	-	3,500	3,500	-	-

Human Resources Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OFFICE SUPPLIES	1,270	834	1,300	1,300	-	-
OPERATING	SAFETY EXPENSES	201	6,465	7,900	11,320	3,420	43.3%
OPERATING	BOOKS & SUBSCRIPTIONS	1,317	175	1,000	1,000	-	-
OPERATING	OTHER MISC EXPENSES	767	-	-	-	-	-
OPERATING	OTHER EXP-DONATIONS	1,588	2,269	1,000	1,000	-	-
OPERATING	PROGRAM SUPPLIES	1,440	-	-	-	-	-
OPERATING	WELLNESS PROGRAM	-	1,461	-	-	-	-
		\$568,068	\$688,082	\$758,696	\$889,115	\$130,419	17.2%

Budget Comments

- Decrease in other contracted services due to software centralization in the Department Information Technology in FY2024.
- Increase in safety expenses is due to incorporating anticipated receipt of Virginia Risk Sharing Association (VRSA) safety grant.

Commissioner of Revenue

Budget Summary						
Commissioner of Revenue	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$551,799	\$564,756	\$661,746	\$702,970	\$41,224	6.2%
Operating	19,524	20,755	24,375	26,377	2,002	8.2%
Total	\$571,323	\$585,511	\$686,121	\$729,347	\$43,226	6.3%
Full Time Equivalents	8.0	8.0	8.6	8.6		

Commissioner of Revenue Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$101,047	\$108,953	\$104,127	\$82,574	-\$21,553	-20.7%
PERSONNEL	SALARIES-STATE	267,970	280,945	332,049	352,699	20,650	6.2%
PERSONNEL	PART TIME WAGES	-	6,243	17,410	19,469	2,059	11.8%
PERSONNEL	SALARIES-OVERTIME	16	3,030	18	3,500	3,482	19344.4%
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	SUPPLEMENTAL SALARIES	-	-	7,465	7,238	(227)	-3.0%
PERSONNEL	FICA	26,598	29,010	35,269	35,608	339	1.0%
PERSONNEL	VRS	40,308	44,973	54,034	53,899	(135)	-0.2%
PERSONNEL	HMP	110,763	86,180	105,108	141,686	36,578	34.8%
PERSONNEL	GROUP LIFE	4,915	5,182	5,944	5,929	(15)	-0.3%
PERSONNEL	WORKERS COMPENSATION	181	241	322	368	46	14.3%
OPERATING	PROGRAMMING SERVICES	7,917	8,371	11,900	11,900	-	-
OPERATING	OTHER CONTRACTED SERVICES	-	-	-	-	-	-
OPERATING	REPAIR & MAINTENANCE	-	-	-	-	-	-
OPERATING	MAINT SVC CONTRACT	221	290	133	1,900	1,767	1328.6%
OPERATING	ADVERTISING	222	60	500	570	70	14.0%
OPERATING	POSTAGE	5,668	5,023	5,800	5,800	-	-
OPERATING	TRAINING	875	2,405	2,500	3,000	500	20.0%
OPERATING	DUES & MEMBERSHIP	785	745	785	850	65	8.3%
OPERATING	OFFICE SUPPLIES	3,836	3,861	2,757	2,357	(400)	-14.5%
		\$571,323	\$585,511	\$686,121	\$729,347	\$43,226	6.3%

Budget Comments

- Change in salaries is due to allocation of state and county funded positions.

Real Estate Assessment

Budget Summary						
Real Estate Assessment	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$419,739	\$466,459	\$538,864	\$533,290	-\$5,574	-1.0%
Operating	29,780	18,857	62,325	35,113	(27,213)	-43.7%
Total	\$449,519	\$485,316	\$601,189	\$568,403	(\$32,787)	-5.5%
Full Time Equivalents	5.5	5.5	5.6	5.6		

Real Estate Assessment Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$281,296	\$324,281	\$358,243	\$358,841	\$598	0.2%
PERSONNEL	PART TIME WAGES	22,811	21,668	22,988	24,274	1,286	5.6%
PERSONNEL	SALARIES-OVERTIME	-	8	2,577	2,577	-	-
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	FICA	22,078	25,217	29,704	29,850	146	0.5%
PERSONNEL	VRS	31,113	38,030	43,478	43,707	229	0.5%
PERSONNEL	HMP	56,930	51,114	71,505	63,371	(8,134)	-11.4%
PERSONNEL	GROUP LIFE	3,739	4,322	4,783	4,809	26	0.5%
PERSONNEL	WORKERS COMPENSATION	527	1,819	1,086	1,361	275	25.3%
OPERATING	PROGRAMMING SERVICES	2,800	500	5,725	2,863	(2,863)	-50.0%
OPERATING	PROFESSIONAL SERVICES	-	-	25,000	5,000	(20,000)	-80.0%
PERSONNEL	BOARD OF EQUALIZATION	1,244	-	4,500	4,500	-	-
OPERATING	OTHER CONTRACTED SERVICES	9,542	9,009	9,500	13,800	4,300	45.3%
OPERATING	MAINT SVC CONTRACT	1,821	533	-	-	-	-
OPERATING	POSTAGE	1,361	-	10,000	1,500	(8,500)	-85.0%
OPERATING	TELEPHONE	1,440	1,440	-	-	-	-
OPERATING	TRAINING	9,916	2,068	8,500	7,500	(1,000)	-11.8%
OPERATING	DUES & MEMBERSHIP	960	2,667	1,600	2,200	600	37.5%
OPERATING	OFFICE SUPPLIES	1,627	1,898	2,000	2,250	250	12.5%
OPERATING	FUEL-VEHICLE	313	742	-	-	-	-
		\$449,519	\$485,316	\$601,189	\$568,403	(\$32,787)	-5.5%

Budget Comments

- Reduction in Professional Services based on less anticipated assistance from Vision in FY2024. FY2023 included amounts these amounts for potential software assistance during the reassessment.
- Postage decreased due to reassessment requiring higher postage in FY2023.

Treasurer

Budget Summary						
Treasurer	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$567,426	\$628,752	\$684,831	\$717,566	\$32,735	4.8%
Operating	166,363	229,450	285,537	301,982	16,445	5.8%
Total	\$733,789	\$858,203	\$970,368	\$1,019,548	\$49,180	5.1%
Full Time Equivalents	8.0	8.0	8.0	8.0		

Treasurer Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$68,557	\$76,520	\$95,278	\$52,900	-\$42,378	-44.5%
PERSONNEL	SALARIES-STATE	304,166	334,371	338,316	391,088	52,772	15.6%
PERSONNEL	PART TIME WAGES	6,928	22,064	19,927	20,567	640	3.2%
PERSONNEL	WORK AS REQUIRED	-	-	4,143	4,143	-	-
PERSONNEL	SALARIES-OVERTIME	2,612	1,236	2,000	2,000	-	-
PERSONNEL	SUPPLEMENTAL SALARIES	-	-	8,475	8,717	242	2.9%
PERSONNEL	FICA	27,550	31,296	36,595	36,676	81	0.2%
PERSONNEL	VRS	40,444	47,805	53,610	55,139	1,529	2.9%
PERSONNEL	HMP	112,041	109,694	120,268	139,890	19,622	16.3%
PERSONNEL	GROUP LIFE	4,932	5,508	5,899	6,066	167	2.8%
PERSONNEL	WORKERS COMPENSATION	196	259	320	380	60	18.8%
OPERATING	LEGAL SERVICES	5,592	9,020	15,000	15,000	-	-
OPERATING	BANKING FEES	6,837	6,786	9,800	9,800	-	-
OPERATING	MERCHANT CREDIT CARD FEES	-	60,536	80,000	77,458	(2,542)	-3.2%
OPERATING	REPAIR & MAINTENANCE	160	170	160	175	15	9.4%
OPERATING	MAINT SVC CONTRACT	4,862	2,659	2,435	2,231	(204)	-8.4%
OPERATING	PRINTING	18,810	13,903	16,600	23,600	7,000	42.2%
OPERATING	ADVERTISING	-	-	-	-	-	-
OPERATING	DMV HOLD FEE	70,373	76,467	94,500	92,000	(2,500)	-2.6%
OPERATING	OTHER CONTRACTED SERVICES	-	-	-	4,775	4,775	-
OPERATING	POSTAGE	53,761	53,866	57,500	70,000	12,500	21.7%
OPERATING	TELEPHONE	163	163	-	-	-	-
OPERATING	TRAINING	1,426	2,175	2,575	3,000	425	16.5%
OPERATING	DUES & MEMBERSHIP	1,212	525	715	525	(190)	-26.6%
OPERATING	OFFICE SUPPLIES	3,079	3,004	2,520	3,200	680	27.0%

Treasurer Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	BOOKS & SUBSCRIPTIONS	86	176	100	218	118	118.0%
OPERATING	FMRR	-	-	3,632	-	(3,632)	-100.0%
Total		\$733,789	\$858,203	\$970,368	\$1,019,548	\$49,180	5.1%

Budget Comments

- Change in salaries is due to allocation of state and county funded positions.
- Postage increase due to increase in USPS postage costs to \$.05 per 1 ounce.

Fiscal Services

Budget Summary						
Fiscal Services	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$400,235	\$497,484	\$593,949	\$571,917	-\$22,032	-3.7%
Operating	138,211	81,683	90,546	89,825	(721)	-0.8%
Total	\$538,445	\$579,167	\$684,495	\$661,742	(\$22,753)	-3.3%
Full Time Equivalents	6.0	6.0	6.0	6.0		

Fiscal Services Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$310,134	\$392,600	\$444,451	\$440,977	-\$3,474	-0.8%
PERSONNEL	SALARIES-FEMA OFFSET	(2,414)	(183)	-	-	-	-
PERSONNEL	SALARIES-GRANT OFFSET	-	(3,817)	-	-	-	-
PERSONNEL	PART TIME WAGES	658	2,738	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	2,377	-	500	-	(500)	-100.0%
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	FICA	23,534	29,864	34,039	33,736	(303)	-0.9%
PERSONNEL	VRS	32,649	45,595	54,134	53,711	(423)	-0.8%
PERSONNEL	HMP	29,177	25,246	54,560	37,231	(17,329)	-31.8%
PERSONNEL	GROUP LIFE	3,924	5,182	5,955	5,909	(46)	-0.8%
PERSONNEL	WORKERS COMPENSATION	196	259	310	353	43	13.9%
OPERATING	PROFESSIONAL SERVICES	133,175	71,364	76,000	74,000	(2,000)	-2.6%
OPERATING	MAINT SVC CONTRACT	2,343	2,313	1,973	2,220	247	12.5%
OPERATING	PRINTING	1,002	1,178	1,210	1,300	90	7.4%
OPERATING	TELEPHONE	163	143	133	-	(133)	-100.0%
OPERATING	TRAINING	1,942	2,301	5,000	6,175	1,175	23.5%
OPERATING	DUES & MEMBERSHIP	2,035	2,600	3,400	3,300	(100)	-2.9%
OPERATING	OFFICE SUPPLIES	1,239	1,785	2,700	2,700	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	129	-	130	130	-	-
OPERATING	GRANT EXPENSE-OFFSET	(3,817)	-	-	-	-	-
Total		\$538,445	\$579,167	\$684,495	\$661,742	(\$22,753)	-3.3%

Budget Comments

- Decrease in professional services due to new contract for actuarial services resulting in lower anticipated spending for FY2024.

Central Purchasing

Budget Summary						
Purchasing	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$198,303	\$239,593	\$264,496	\$287,618	\$23,122	8.7%
Operating	(6,338)	70,314	93,513	94,584	1,071	1.1%
Total	\$191,965	\$309,907	\$358,009	\$382,202	\$24,193	6.8%
Full Time Equivalents	3.0	3.0	3.0	3.0		

Central Purchasing Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$136,461	\$164,065	\$177,101	\$193,203	\$16,102	9.1%
PERSONNEL	SALARIES-FEMA OFFSET	(305)	(178)	-	-	-	-
PERSONNEL	PART TIME WAGES	2,847	-	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	506	-	-	-	-	-
PERSONNEL	FICA	10,437	11,841	13,550	14,780	1,230	9.1%
PERSONNEL	VRS	14,209	19,650	21,570	23,533	1,963	9.1%
PERSONNEL	HMP	32,353	41,879	49,779	53,357	3,578	7.2%
PERSONNEL	GROUP LIFE	1,708	2,233	2,373	2,589	216	9.1%
PERSONNEL	WORKERS COMPENSATION	87	102	123	156	33	26.8%
OPERATING	PROFESSIONAL SERVICES	17,190	-	1,500	500	(1,000)	-66.7%
OPERATING	REPAIR & MAINTENANCE	-	-	-	-	-	-
OPERATING	MAINT SVC CONTRACT	1,001	1,363	28,950	28,950	-	-
OPERATING	PRINTING	-	42	150	150	-	-
OPERATING	ADVERTISING	119	306	400	400	-	-
OPERATING	POSTAGE	(37,832)	38,463	43,395	43,395	-	-
OPERATING	LEASE/RENT OF EQUIPMENT	6,990	7,173	7,589	7,173	(416)	-5.5%
OPERATING	TRAINING	554	1,619	2,500	2,500	-	-
OPERATING	DUES & MEMBERSHIP	475	235	475	486	11	2.3%
OPERATING	OFFICE SUPPLIES	2,655	3,751	2,750	2,750	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	791	817	400	280	(120)	-30.0%
OPERATING	OTHER OPERATING SUPPLIES	336	-	-	-	-	-
OPERATING	INVENTORY SUPPLIES	1,382	6,207	4,500	8,000	3,500	77.8%
OPERATING	COPY SUPPLIES	-	-	-	-	-	-
OPERATING	FMRR	-	10,338	904	-	(904)	-100.0%
Total		\$191,965	\$309,907	\$358,009	\$382,202	\$24,193	6.8%

Budget Comments

- Increase in salary due to expected hiring of Purchasing Agent

Insurance

Budget Summary						
Insurance	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	216,769	222,632	135,584	136,913	1,329	1.0%
Total	\$216,769	\$222,632	\$135,584	\$136,913	\$1,329	1.0%

Insurance Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	LINE OF DUTY COVERAGE	\$99,169	\$106,396	\$0	\$0	\$0	-
OPERATING	FLOOD INSURANCE	-	5,277	4,500	6,893	2,393	53.2%
OPERATING	VEHICLE INSURANCE	46,087	45,133	46,263	55,620	9,357	20.2%
OPERATING	SURETY BOND PAYMENTS	500	400	400	400	-	-
OPERATING	VOLUNTEER ACCIDENT INS	4,535	4,535	4,535	4,200	(335)	-7.4%
OPERATING	GENERAL LIABILITY INSUR	25,363	23,524	40,466	24,066	(16,400)	-40.5%
OPERATING	PROPERTY INSURANCE	41,115	37,368	39,420	45,734	6,314	16.0%
Total		\$216,769	\$222,632	\$135,584	\$136,913	\$1,329	1.0%

Budget Comments

- Flood and vehicle insurance increase based on FY2023 actual expenditures plus anticipated inflationary increases per insurance provider.

Information Technology

Budget Summary						
Information Technology	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$739,687	\$760,128	\$896,418	\$902,333	\$5,915	0.7%
Operating	743,292	774,848	764,234	865,815	101,581	13.3%
Total	\$1,482,979	\$1,534,976	\$1,660,652	\$1,768,148	\$107,496	6.5%
Full Time Equivalents	8.0	8.0	8.0	8.0		

Information Technology Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$520,408	\$545,838	\$631,719	\$636,121	\$4,402	0.7%
PERSONNEL	PART TIME WAGES	1,110	4,365	-	-	-	-
PERSONNEL	WORK AS REQUIRED	-	-	6,300	-	(6,300)	-100.0%
PERSONNEL	SALARIES-OVERTIME	1,736	1,843	3,400	3,400	-	-
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	FICA	38,512	40,582	49,066	48,923	(143)	-0.3%
PERSONNEL	VRS	57,468	64,246	76,901	77,480	579	0.8%
PERSONNEL	HMP	112,929	95,538	120,131	127,373	7,242	6.0%
PERSONNEL	GROUP LIFE	6,907	7,302	8,460	8,526	66	0.8%
PERSONNEL	WORKERS COMPENSATION	617	414	441	510	69	15.6%
OPERATING	PROFESSIONAL SERVICES	17,051	19,932	35,000	35,000	-	-
OPERATING	REPAIR & MAINTENANCE	-	-	1,000	1,000	-	-
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	61	-	(61)	-100.0%
OPERATING	MAINT SVC CONTRACT	593,680	569,067	574,393	693,260	118,867	20.7%
OPERATING	TELEPHONE	1,477	867	30,008	38,500	8,492	28.3%
OPERATING	TELEPHONE-REIMBURSED	-	-	-	-	-	-
OPERATING	TELECOMMUNICATION LINES	69,334	63,947	72,881	72,180	(701)	-1.0%
OPERATING	TRAINING	3,219	807	9,000	7,500	(1,500)	-16.7%
OPERATING	DUES & MEMBERSHIP	265	345	640	250	(390)	-60.9%
OPERATING	OFFICE SUPPLIES	941	559	1,500	1,000	(500)	-33.3%
OPERATING	FUEL-VEHICLE	173	96	-	-	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	35	-	125	125	-	-
OPERATING	FMRR	39,266	107,047	22,626	-	(22,626)	-100.0%
OPERATING	NETWORK EQUIPMENT	5,003	5,583	10,000	10,000	-	-
OPERATING	EDP EQUIPMENT	12,848	6,599	7,000	7,000	-	-
Total		\$1,482,979	\$1,534,976	\$1,660,652	\$1,768,148	\$107,496	6.5%

Budget Comments

- Increase in Maintenance Service Contract and telephone due to centralizing these costs in Information Technology.

Geographic Information Systems

Budget Summary						
GIS	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$246,202	\$226,197	\$280,459	\$284,454	\$3,995	1.4%
Operating	68,953	152,821	159,177	161,189	2,012	1.3%
Total	\$315,155	\$379,018	\$439,636	\$445,643	\$6,007	1.4%
Full Time Equivalents	3.0	3.0	3.0	3.0		

Geographic Information Systems Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$165,948	\$158,391	\$189,541	\$193,432	\$3,891	2.1%
PERSONNEL	PART TIME WAGES	-	214	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	1,355	3,383	-	-	-	-
PERSONNEL	FICA	11,899	11,576	14,503	14,797	294	2.0%
PERSONNEL	VRS	18,652	18,308	23,090	23,560	470	2.0%
PERSONNEL	HMP	46,025	32,133	50,653	49,918	(735)	-1.5%
PERSONNEL	GROUP LIFE	2,242	2,081	2,539	2,593	54	2.1%
PERSONNEL	WORKERS COMPENSATION	81	111	133	154	21	15.8%
OPERATING	OTHER CONTRACTED SERVICES	18,084	7,629	15,000	20,000	5,000	33.3%
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	113	-	(113)	-100.0%
OPERATING	MAINT SVC CONTRACT	38,201	110,648	122,634	122,874	240	0.2%
OPERATING	PRINTING	5,169	(2,255)	10,000	1,500	(8,500)	-85.0%
OPERATING	TELEPHONE	-	-	650	-	(650)	-100.0%
OPERATING	TRAINING	6,662	7,897	9,975	15,685	5,710	57.2%
OPERATING	DUES & MEMBERSHIP	-	-	180	180	-	-
OPERATING	OFFICE SUPPLIES	639	354	525	850	325	61.9%
OPERATING	FUEL-VEHICLE	105	48	-	-	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	94	-	100	100	-	-
OPERATING	FMRR	-	28,500	-	-	-	-
Total		\$315,155	\$379,018	\$439,636	\$445,643	\$6,007	1.4%

Budget Comments

- Increase in Other Contracted Services due to increase in fees for software services outside of GIS scope.
- Printing decrease due to map books only being printed on an as needed basis

Registrar

Budget Summary						
Registrar	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$173,406	\$220,697	\$255,878	\$258,218	\$2,340	0.9%
Operating	63,571	136,738	129,459	110,843	(18,616)	-14.4%
Total	\$236,977	\$357,434	\$385,337	\$369,061	(\$16,276)	-4.2%
Full Time Equivalents	2.5	3.0	3.2	3.2		

Registrar Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$39,412	\$46,541	\$47,694	\$60,699	\$13,005	27.3%
PERSONNEL	SALARIES-STATE	54,123	83,484	83,484	87,658	4,174	5.0%
PERSONNEL	PART TIME WAGES	21,480	26,407	33,122	18,458	(14,664)	-44.3%
PERSONNEL	WORK AS REQUIRED	-	-	4,000	4,000	-	-
OPERATING	SALARIES-ELECT OFFIC	29,725	20,840	60,000	31,965	(28,035)	-46.7%
PERSONNEL	SALARIES-OVERTIME	7,054	3,087	5,000	3,400	(1,600)	-32.0%
PERSONNEL	BOARD MEMBER SALARIES	8,851	8,851	8,851	9,756	905	10.2%
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	SUPPLEMENTAL SALARIES	-	-	8,619	8,841	222	2.6%
PERSONNEL	FICA	9,880	12,430	19,183	14,748	(4,435)	-23.1%
PERSONNEL	VRS	10,537	15,161	16,774	19,147	2,373	14.1%
PERSONNEL	HMP	20,703	22,901	27,177	29,255	2,078	7.6%
PERSONNEL	GROUP LIFE	1,285	1,747	1,846	2,107	261	14.1%
PERSONNEL	GROUP LIFE +50	-	-	-	-	-	-
PERSONNEL	WORKERS COMPENSATION	82	87	128	149	21	16.4%
OPERATING	MAINT SVC CONTRACT	-	101	657	-	(657)	-100.0%
OPERATING	ADVERTISING	240	420	900	1,500	600	66.7%
OPERATING	POSTAGE	6,355	5,110	10,000	13,000	3,000	30.0%
OPERATING	TELEPHONE	163	157	124	-	(124)	-100.0%
OPERATING	LEASE EQUIPMENT	-	-	-	2,128	2,128	-
OPERATING	LEASE/RENT OF BUILDINGS	1,000	500	1,000	1,800	800	80.0%
OPERATING	TRAINING	-	304	5,000	5,500	500	10.0%
OPERATING	DUES & MEMBERSHIP	380	380	450	450	-	-

Registrar Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OFFICE SUPPLIES	795	428	1,328	1,500	172	13.0%
OPERATING	ELECTION SUPPLIES	24,913	42,319	50,000	53,000	3,000	6.0%
OPERATING	CAPITAL OUTLAY NEW	-	66,177	-	-	-	-
Total		\$236,977	\$357,434	\$385,337	\$369,061	(\$16,276)	-4.2%

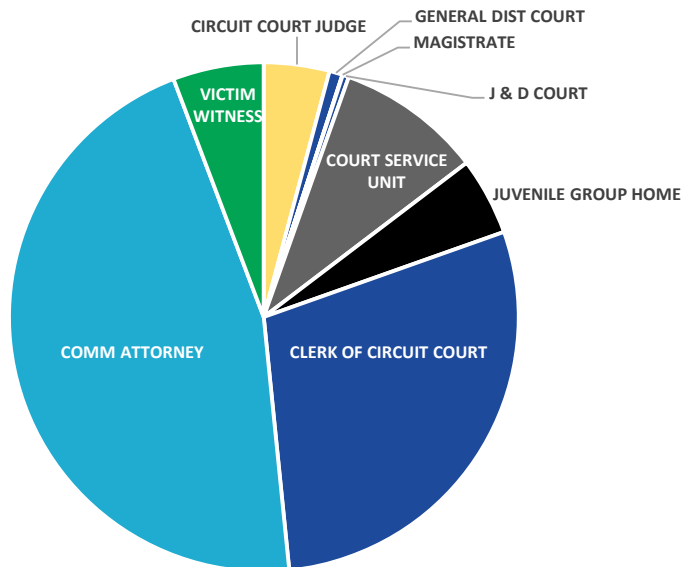
Budget Comments

- Change in salaries is due to allocation of state and county funded positions.
- Postage increase is due to anticipated increase in volume with upcoming Presidential Primary.
- Lease Equipment increase is due to re-categorizing lease previously recorded under postage line.
- Lease/Rent of Buildings increase due to renting facilities for training, previously donated. Change in Virginia Election Laws § 24.2-124.1 prohibits acceptance of certain gifts and funding, which prohibits the Registrar from receiving the use of the training site for free.

Judicial Administration Summary

Department/Budget Unit	FY2022 Actual	FY2023 Amended	FY2024 Proposed
CIRCUIT COURT JUDGE	\$82,537	\$103,427	\$99,827
GENERAL DIST COURT	14,961	18,823	19,963
MAGISTRATE	22	500	750
J & D COURT	10,184	9,690	9,519
COURT SERVICE UNIT	166,791	169,343	221,692
JUVENILE GROUP HOME	93,060	110,447	118,518
CLERK OF CIRCUIT COURT	701,619	668,904	692,311
COMM ATTORNEY	950,044	1,085,700	1,100,751
VICTIM WITNESS	121,175	138,397	138,736
Judicial Administration Total	\$2,140,395	\$2,305,231	\$2,402,067

Judicial Administration Function



Circuit Court Judge

Budget Summary						
Circuit Court Judge	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$68,106	\$69,181	\$82,633	\$84,077	\$1,444	1.7%
Operating	10,900	13,356	20,794	15,750	(5,044)	-24.3%
Total	\$79,006	\$82,537	\$103,427	\$99,827	(\$3,600)	-3.5%
Full Time Equivalents	1.0	1.0	1.0	1.0		

Circuit Court Judge Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$47,113	\$49,230	\$58,601	\$59,105	\$504	0.9%
PERSONNEL	SALARIES - OTHER	-	-	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	6	-	-	-	-	-
PERSONNEL	FICA	3,480	3,649	4,483	4,521	38	0.8%
PERSONNEL	VRS	5,206	5,804	7,138	7,199	61	0.9%
PERSONNEL	HMP	11,652	9,808	11,585	12,413	828	7.1%
PERSONNEL	GROUP LIFE	626	660	785	792	7	0.9%
PERSONNEL	WORKERS COMPENSATION	23	29	41	47	6	14.6%
OPERATING	REPAIR & MAINTENANCE	-	-	-	-	-	-
OPERATING	MAINT SVC CONTRACT	15	90	2,556	-	(2,556)	-100.0%
OPERATING	PRINTING	-	-	-	-	-	-
OPERATING	POSTAGE	143	352	350	200	(150)	-42.9%
OPERATING	TELEPHONE	148	165	38	-	(38)	-100.0%
OPERATING	TRAINING	-	-	-	500	500	-
OPERATING	DUES & MEMBERSHIP	350	350	550	450	(100)	-18.2%
OPERATING	OFFICE SUPPLIES	573	554	600	600	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	6,180	6,355	6,200	6,500	300	4.8%
OPERATING	JURY DUTY EXPENSES	3,490	5,491	10,500	7,500	(3,000)	-28.6%
Total		\$79,006	\$82,537	\$103,427	\$99,827	(\$3,600)	-3.5%

Budget Comments

- Decrease in Maintenance Service Contract due to contract requiring payment every three years (next required payment FY26).
- Reduction in Jury Duty Expenses due to moving Jury Duty Questionnaire costs to Clerk of the Circuit Court budget.

General District Court

Budget Summary						
General District Court	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	13,715	14,961	18,823	19,963	1,140	6.1%
Total	\$13,715	\$14,961	\$18,823	\$19,963	\$1,140	6.1%

General District Court Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	LEGAL SERVICES	\$6,189	\$8,628	\$8,500	\$9,000	\$500	5.9%
OPERATING	MAINT SVC CONTRACT	156	512	660	938	278	42.1%
OPERATING	POSTAGE	788	711	195	335	140	71.8%
OPERATING	TELEPHONE	185	175	48	360	312	650.0%
OPERATING	TRAINING	-	-	1,000	1,000	-	-
OPERATING	DUES & MEMBERSHIP	160	160	290	200	(90)	-31.0%
OPERATING	OFFICE SUPPLIES	3,022	1,831	4,000	4,500	500	12.5%
OPERATING	MEDICAL SUPPLIES	11	119	130	130	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	3,205	2,826	4,000	3,500	(500)	-12.5%
Total		\$13,715	\$14,961	\$18,823	\$19,963	\$1,140	6.1%

Budget Comments

- Telephone increase based on FY23 actuals to-date.

Magistrate's Office

Budget Summary						
Magistrate	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	675	22	500	750	250	50.0%
Total	\$675	\$22	\$500	\$750	\$250	50.0%

Magistrate Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OFFICE SUPPLIES	\$675	\$22	\$500	\$750	\$250	50%
Total		\$675	\$22	\$500	\$750	\$250	50%

Budget Comments

- Increase due to replacing fax machine and shredder due to large volume usage.

Juvenile and Domestic Relations District Court

Budget Summary						
J & D Court	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	10,891	10,184	9,690	9,519	(171)	-1.8%
Total	\$10,891	\$10,184	\$9,690	\$9,519	(171)	-1.8%

J & D Court Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	LEGAL SERVICES	\$0	\$0	\$1,200	\$600	-\$600	-50.0%
OPERATING	MAINT SVC CONTRACT	1,882	1,466	1,309	1,309	-	-
OPERATING	DRY CLEANING/LAUNDRY	-	-	80	80	-	-
OPERATING	TELEPHONE	190	180	71	-	(71)	-100.0%
OPERATING	LEASE/RENT OF EQUIPMENT	1,528	1,222	1,300	1,300	-	-
OPERATING	TRAINING	-	-	150	150	-	-
OPERATING	DUES & MEMBERSHIP	715	945	730	730	-	-
OPERATING	OFFICE SUPPLIES	3,068	2,352	2,500	3,000	500	20.0%
OPERATING	MEDICAL SUPPLIES	126	317	350	350	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	3,382	1,550	2,000	2,000	-	-
OPERATING	FURNITURE/FIXTURES-NEW	-	2,153	-	-	-	-
Total		\$10,891	\$10,184	\$9,690	\$9,519	(171)	-1.8%

Budget Comments

- None

Court Services Unit

Budget Summary						
Court Service Unit	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	169,256	166,791	169,343	221,692	52,349	30.9%
Total	\$169,256	\$166,791	\$169,343	\$221,692	\$52,349	30.9%

Court Service Unit Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	JUVENILE DETENTION	\$161,043	\$158,914	\$161,441	\$214,667	\$53,226	33.0%
OPERATING	POSTAGE	147	88	100	100	-	-
OPERATING	TELEPHONE	1,355	1,116	242	250	8	3.3%
OPERATING	LEASE/RENT OF BUILDINGS	5,606	5,818	6,360	5,475	(885)	-13.9%
OPERATING	TRAINING	121	-	400	400	-	-
OPERATING	OFFICE SUPPLIES	984	845	500	500	-	-
OPERATING	FURNITURE/FIXTURES-NEW	-	12	300	300	-	-
Totals		\$169,256	\$166,791	\$169,343	\$221,692	\$52,349	30.9%

Budget Comments

- Change in Juvenile Detention due to inflationary increases incurred by Merrimac Detention Center.

Colonial Group Home Commission

Budget Summary						
Colonial Group Home Commission	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	228,672	93,060	110,447	118,518	8,071	7.3%
Total	\$228,672	\$93,060	\$110,447	\$118,518	\$8,071	7.3%

Colonial Group Home Commission Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	ADMINISTRATIVE SERVICES	\$1,079	\$1,453	\$2,037	\$1,847	-\$190	-9.3%
OPERATING	PSYCHOLOGICAL SERVICES	9,459	13,571	13,121	16,923	3,802	29.0%
OPERATING	CROSSROADS	140,405	(33,485)	-	-	-	-
OPERATING	PROJECT INSIGHT	7,957	18,263	12,368	15,637	3,269	26.4%
OPERATING	COMMUNITY SUPERVISION	69,609	93,101	82,921	84,111	1,190	1.4%
OPERATING	TELEPHONE	163	157	-	-	-	-
Total		\$228,672	\$93,060	\$110,447	\$118,518	\$8,071	7.3%

Budget Comments

- Requested increase includes a 5% increase in personnel benefits, a 10% increase in health and dental insurance, and increases in insurance (General Liability, Public Official Liability, etc.).

Clerk of Circuit Court

Budget Summary						
Clerk of Circuit Court	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$545,122	\$546,770	\$637,050	\$656,134	\$19,084	3.0%
Operating	34,485	154,849	31,854	36,177	4,323	13.6%
Total	\$579,607	\$701,619	\$668,904	\$692,311	\$23,407	3.5%
Full Time Equivalents	7.5	7.5	8.0	8.0		

Clerk of the Circuit Court Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$46,311	\$43,461	\$64,814	\$51,389	-\$13,425	-20.7%
PERSONNEL	SALARIES-STATE	327,184	335,291	366,107	388,895	22,788	6.2%
PERSONNEL	PART TIME WAGES	12,534	-	14,552	42,711	28,159	193.5%
PERSONNEL	PART TIME WAGES-STATE	16,425	33,149	22,264	-	(22,264)	-100.0%
PERSONNEL	SALARIES-OVERTIME	6,101	7,492	2,000	2,500	500	25.0%
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	SUPPLEMENTAL SALARIES	-	-	10,315	10,709	394	3.8%
PERSONNEL	FICA	30,557	31,300	36,724	37,957	1,233	3.4%
PERSONNEL	VRS	39,730	43,527	53,591	54,931	1,340	2.5%
PERSONNEL	HMP	61,238	47,270	60,453	60,605	152	0.3%
PERSONNEL	GROUP LIFE	4,844	5,015	5,896	6,043	147	2.5%
OPERATING	UNEMPLOYMENT INSURANCE	-	2,174	-	414	414	-
PERSONNEL	WORKERS COMPENSATION	198	265	334	394	60	18.0%
OPERATING	AUDITING SERVICES	2,503	3,438	3,000	3,000	-	-
OPERATING	PROFESSIONAL SERVICES	875	525	-	875	875	-
OPERATING	REPAIR & MAINTENANCE	-	-	600	600	-	-
OPERATING	MAINT SVC CONTRACT	17,424	20,584	17,757	18,288	531	3.0%
OPERATING	PRINTING	-	-	-	-	-	-
OPERATING	POSTAGE	3,641	-	-	-	-	-
OPERATING	TELEPHONE	352	517	247	-	(247)	-100.0%
OPERATING	TRAINING	-	-	250	-	(250)	-100.0%
OPERATING	DUES & MEMBERSHIP	420	-	500	500	-	-
OPERATING	OFFICE SUPPLIES	9,270	10,005	9,500	9,500	-	-
OPERATING	JURY DUTY EXPENSES	-	-	-	3,000	3,000	-
OPERATING	OTHER EXPENSES-GRANTS	-	117,606	-	-	-	-
Total		\$579,607	\$701,619	\$668,904	\$692,311	\$23,407	3.5%

Budget Comments

- Change in salaries is due to allocation of state and county funded positions.
- Jury Duty Expenses moved from Circuit Court Judge budget.

Commonwealth's Attorney Office

Budget Summary						
Comm Attorney	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$928,397	\$915,514	\$1,060,001	\$1,074,277	\$14,276	1.3%
Operating	17,717	34,530	25,699	26,474	775	3.0%
Total	\$946,114	\$950,044	\$1,085,700	\$1,100,751	\$15,051	1.4%
Full Time Equivalents	9.0	9.0	9.0	9.0		

Commonwealth Attorney Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$129,818	\$112,072	\$186,995	\$149,010	-\$37,985	-20.3%
PERSONNEL	SALARIES-STATE	511,373	537,197	539,088	581,450	42,362	7.9%
PERSONNEL	SALARIES- VSTOP	-	2,619	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	-	-	-	-	-	-
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	SUPPLEMENTAL SALARIES	-	-	8,261	8,612	351	4.2%
PERSONNEL	FICA	46,395	46,819	56,147	56,537	390	0.7%
PERSONNEL	VRS	69,760	74,334	89,445	90,020	575	0.6%
PERSONNEL	HMP	162,191	133,435	169,638	178,155	8,517	5.0%
PERSONNEL	GROUP LIFE	8,506	8,564	9,840	9,902	62	0.6%
OPERATING	UNEMPLOYMENT INSURANCE	-	1,665	-	620	620	0.0%
PERSONNEL	WORKERS COMPENSATION	354	473	587	591	4	0.7%
OPERATING	MAINT SVC CONTRACT	5,992	11,943	6,320	6,550	230	3.6%
OPERATING	POSTAGE	517	371	485	485	-	-
OPERATING	TELEPHONE	-	-	75	-	(75)	-100.0%
OPERATING	TRAINING	319	2,754	3,049	3,049	-	-
OPERATING	DUES & MEMBERSHIP	4,027	3,271	4,020	4,020	-	-
OPERATING	OFFICE SUPPLIES	3,732	4,449	4,000	4,000	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	3,131	3,349	3,750	3,750	-	-
OPERATING	ASSET FORF-FED	-	-	-	-	-	-
OPERATING	ASSET FORF-STATE	-	6,729	4,000	4,000	-	-
Total		\$946,114	\$950,044	\$1,085,700	\$1,100,751	\$15,051	1.4%

Budget Comments

- Change in salaries is due to allocation of state and county funded positions.

Victim Witness

Budget Summary						
Victim Witness	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$127,208	\$119,408	\$136,472	\$137,386	\$914	0.7%
Operating	1,067	1,768	1,925	1,350	(575)	-29.9%
Total	\$128,274	\$121,175	\$138,397	\$138,736	\$339	0.2%
Full Time Equivalents	2.0	2.5	2.5	2.5		

Victim Witness Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$0	\$0	\$5,562	\$0	-\$5,562	-100.0%
PERSONNEL	SALARIES-STATE	79,076	83,213	84,000	88,704	4,704	5.6%
PERSONNEL	SALARIES - OTHER	17,529	-	-	-	-	-
PERSONNEL	SALARIES- VSTOP	-	9,579	15,319	16,172	853	5.6%
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	FICA	7,245	6,239	8,025	8,024	(1)	0.0%
OPERATING	FICA - VSTOP	-	733	-	-	-	-
PERSONNEL	VRS	8,641	9,569	10,804	10,804	-	-
PERSONNEL	HMP	13,630	9,647	11,489	12,409	920	8.0%
PERSONNEL	GROUP LIFE	1,039	1,088	1,189	1,189	-	-
PERSONNEL	WORKERS COMPENSATION	47	72	84	84	-	-
OPERATING	POSTAGE	-	113	350	300	(50)	-14.3%
OPERATING	TRAINING	300	204	378	400	22	5.8%
OPERATING	OFFICE SUPPLIES	767	718	1,197	650	(547)	-45.7%
OPERATING	OTHER MISC EXPENSES	-	-	-	-	-	-
Total		\$128,274	\$121,175	\$138,397	\$138,736	\$339	0.2%

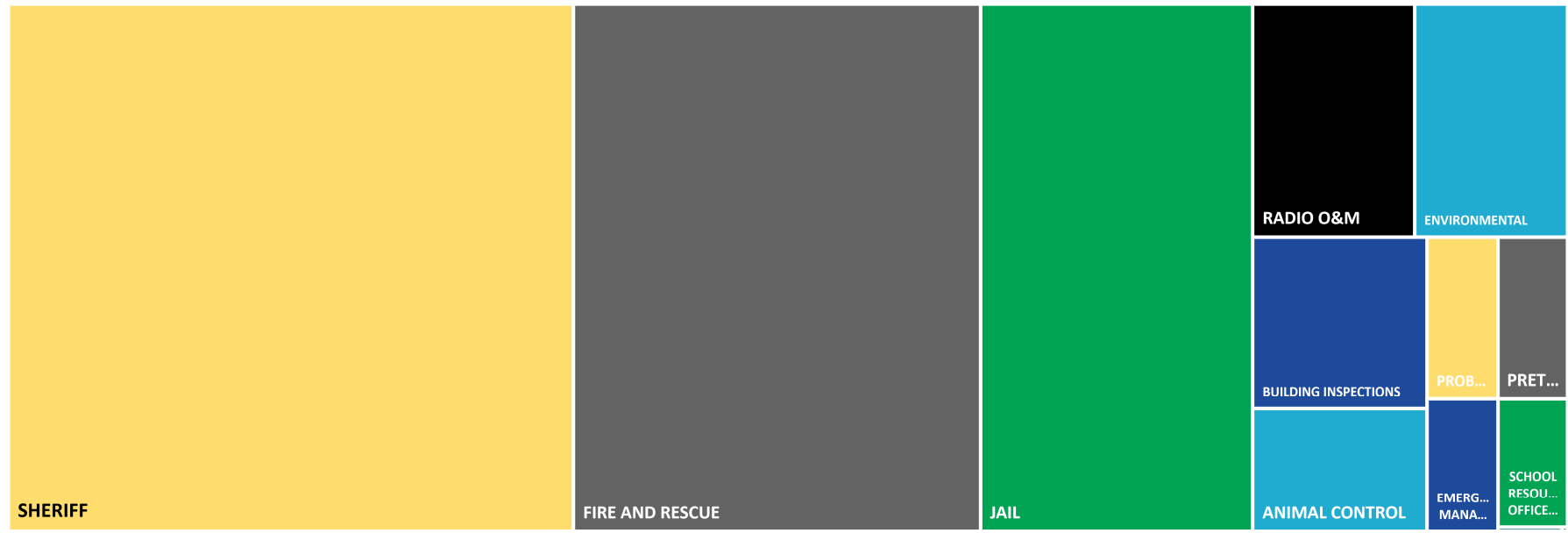
Budget Comments

- Change in salaries is due to allocation of state and county funded positions.

Public Safety Summary

Department/Budget Unit	FY2022 Actual	FY2023 Amended	FY2024 Proposed	\$ Change FY23-FY24	% Change FY23-FY24
SHERIFF	\$6,950,766	\$7,926,372	\$7,965,007	\$38,635	0.5%
SCHOOL RESOURCE OFFICERS	-	-	238,325	238,325	0.0%
JAIL	3,246,333	3,623,729	3,834,507	210,778	5.8%
PROBATION	273,095	282,232	306,886	24,654	8.7%
PRETRIAL	273,095	300,280	300,757	477	0.2%
ANIMAL CONTROL	471,716	579,261	574,634	(4,627)	-0.8%
FIRE AND RESCUE	3,576,815	3,824,211	5,736,124	1,911,913	50.0%
MEDICAL EXAM	600	2,000	600	(1,400)	-70.0%
STATE FOREST SERVICE	7,497	7,497	7,497	-	0.0%
ENVIRONMENTAL	384,171	1,070,276	949,458	(120,818)	-11.3%
BUILDING INSPECTIONS	594,523	663,864	800,432	136,568	20.6%
EMERGENCY MANAGEMENT	196,813	310,991	251,512	(59,479)	-19.1%
RADIO O&M	907,815	986,230	1,006,161	19,931	2.0%
Public Safety Total	\$16,883,240	\$19,576,943	\$21,971,901	\$2,394,958	12.2%

Public Safety Function



Sheriff's Office

Budget Summary						
Sheriff	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$5,695,687	\$5,931,268	\$6,485,872	\$6,757,953	\$272,081	4.2%
Operating	1,061,837	1,019,498	1,440,500	1,207,054	(233,446)	-16.2%
Total	\$6,757,524	\$6,950,766	\$7,926,372	\$7,965,007	\$38,635	0.5%
Full Time Equivalents	67.0	67.5	67.4	71.6		

Sheriff Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$1,579,813	\$1,536,493	\$2,101,756	\$1,661,515	-\$440,241	-20.9%
PERSONNEL	SALARIES-GRANT OFFSET	(40,972)	-	-	-	-	-
PERSONNEL	SALARIES-STATE	1,939,553	2,265,226	2,126,585	2,458,467	331,882	15.6%
PERSONNEL	PART TIME WAGES	116,450	165,912	77,488	57,059	(20,429)	-26.4%
PERSONNEL	WORK AS REQUIRED	-	-	-	39,360	39,360	-
PERSONNEL	PART TIME WAGES-STATE	43,754	45,098	44,796	47,307	2,511	5.6%
PERSONNEL	SALARIES - OTHER	42,975	-	-	-	-	-
PERSONNEL	SALARIES-EXTRA DUTY	11,712	46,453	53,200	57,000	3,800	7.1%
PERSONNEL	HAZARD PAY	45,370	5,435	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	244,120	253,705	240,000	260,000	20,000	8.3%
PERSONNEL	SALARIES-OVERTIME-GRANTS	42,146	33,414	30,000	32,000	2,000	6.7%
PERSONNEL	ONCALL	-	1,233	8,760	13,140	4,380	50.0%
PERSONNEL	SUPPLEMENTAL SALARIES	-	-	20,212	20,488	276	1.4%
PERSONNEL	EDUCATION SUPPLEMENT	40,190	41,390	31,200	69,000	37,800	121.2%
PERSONNEL	SPECIAL DUTY ALLOCATION	10,109	9,500	8,400	9,600	1,200	14.3%
PERSONNEL	FICA	316,900	328,347	342,428	352,158	9,730	2.8%
PERSONNEL	VRS	383,456	427,199	484,133	504,311	20,178	4.2%
PERSONNEL	HMP	828,709	657,090	785,847	990,545	204,698	26.0%
PERSONNEL	GROUP LIFE	46,902	49,221	53,260	55,483	2,223	4.2%
PERSONNEL	WORKERS COMPENSATION	44,501	65,552	77,807	130,520	52,713	67.7%
OPERATING	MEDICAL SERVICES	10,284	11,343	10,300	10,500	200	1.9%
OPERATING	LINE OF DUTY COVERAGE	-	-	36,714	46,482	9,768	26.6%
OPERATING	SRO START-UP COSTS	-	-	226,500	-	(226,500)	-100.0%
OPERATING	REPAIR & MAINTENANCE	885	342	900	900	-	-
OPERATING	REPAIR & MAINTAIN/AUTO	118,398	109,860	120,000	130,000	10,000	8.3%
OPERATING	MAINT SVC CONTRACT	134,493	110,363	156,878	187,700	30,822	19.6%
OPERATING	POSTAGE	799	187	300	300	-	-
OPERATING	TELEPHONE	14,456	12,795	10,426	13,650	3,224	30.9%
OPERATING	TELECOMMUNICATION LINES	3,960	3,656	4,500	4,500	-	-
OPERATING	TELECOM	27,662	28,577	28,000	37,200	9,200	32.9%

Sheriff Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	TRAINING	57,352	69,451	78,375	80,375	2,000	2.6%
OPERATING	DUES & MEMBERSHIP	9,242	9,770	10,000	10,000	-	-
OPERATING	OFFICE SUPPLIES	17,418	16,139	23,700	19,000	(4,700)	-19.8%
OPERATING	FUEL-VEHICLE	111,515	185,709	39,544	54,000	14,456	36.6%
OPERATING	POLICE SUPPLIES	22,026	28,185	34,000	30,000	(4,000)	-11.8%
OPERATING	UNIFORMS/CLOTHING	34,627	49,499	60,780	56,000	(4,780)	-7.9%
OPERATING	ANIMAL SUPPLIES	4,014	4,247	5,000	5,000	-	-
OPERATING	DARE SUPPLIES	12,002	11,047	12,000	12,000	-	-
OPERATING	OTHER MISC EXPENSES	6,769	9,194	6,500	6,500	-	-
OPERATING	ASSET FORF-FED	-	-	5,323	3,099	(2,224)	-41.8%
OPERATING	ASSET FORF-STATE	9,148	-	30,431	29,784	(647)	-2.1%
OPERATING	ASSET FORF - TREASURY	8,613	984	38,833	38,237	(596)	-1.5%
OPERATING	OTHER EXP-DONATIONS	4,795	9,121	27,265	18,408	(8,857)	-32.5%
OPERATING	OTHER EXPENSES-GRANTS	-	3,019	-	3,019	3,019	-
OPERATING	PROGRAM SUPPLIES	4,971	5,745	5,000	7,400	2,400	48.0%
OPERATING	FMRR	392,822	302,342	373,813	343,000	(30,813)	-8.2%
OPERATING	ICAC GRANT EXPENSES	15,101	-	30,000	20,000	(10,000)	-33.3%
OPERATING	CAPITAL-GRANT C	2,500	-	25,418	-	(25,418)	-100.0%
OPERATING	COMMUNICATIONS EQUIPMT	37,982	37,924	40,000	40,000	-	-
Total		\$6,757,524	\$6,950,766	\$7,926,372	\$7,965,007	\$38,635	0.5%

Budget Comments

- Change in salaries is due to allocation of state and county funded positions.
- SRO start up costs funded in FY23 with unassigned fund balance, one-time expenditures associated with new grant-funded SROs.
- Telecommunications increase based on anticipated costs associated with switching to fiber.
- Maintenance Service Contract increase includes additional costs for maintenance of FLOCK cameras purchased with grant funds in FY23.
- Fuel includes inflationary increases.
- Program Supplies increase due to FY24 being a reaccreditation year.

School Resource Officer (Grant Funded)

Budget Summary						
Grant Funded SRO	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$238,325	\$238,325	-
Operating	-	-	-	-	-	-
Total	\$0	\$0	\$0	\$238,325	\$238,325	-
Full Time Equivalents	-	-	-	3.0		

School Resource Officer Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$0	\$0	\$0	\$150,846	\$150,846	-
PERSONNEL	FICA	-	-	-	11,538	11,538	-
PERSONNEL	VRS	-	-	-	18,372	18,372	-
PERSONNEL	HMP	-	-	-	49,604	49,604	-
PERSONNEL	GROUP LIFE	-	-	-	2,022	2,022	-
PERSONNEL	WORKERS COMPENSATION	-	-	-	5,943	5,943	-
Total		\$0	\$0	\$0	\$238,325	\$238,325	-

Budget Comments

- SRO grant is new in FY2023, continued to FY2024 and funds three new SROs.

Jail

Budget Summary						
Jail	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$2,401,366	\$2,394,144	\$2,731,239	\$2,962,693	\$231,454	8.5%
Operating	833,246	852,189	892,490	871,814	(20,676)	-2.3%
Total	\$3,234,612	\$3,246,333	\$3,623,729	\$3,834,507	\$210,778	5.8%
Full Time Equivalents	33.5	33.5	33.6	33.6		

Jail Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$0	\$80,770	\$264,989	\$67,021	-\$197,968	-74.7%
PERSONNEL	SALARIES-STATE	1,500,468	1,485,949	1,441,338	1,720,514	279,176	19.4%
PERSONNEL	PART TIME WAGES	42,492	54,592	17,410	20,417	3,007	17.3%
PERSONNEL	WORK AS REQUIRED	-	-	57,458	57,700	242	0.4%
PERSONNEL	SALARIES-EXTRA DUTY	-	780	-	3,000	3,000	-
PERSONNEL	HAZARD PAY	636	288	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	64,248	70,124	67,000	70,000	3,000	4.5%
PERSONNEL	ONCALL	6,178	6,070	6,738	10,107	3,369	50.0%
PERSONNEL	EDUCATION SUPPLEMENT	150	-	6,000	6,000	-	-
PERSONNEL	FICA	130,092	126,010	142,361	149,539	7,178	5.0%
PERSONNEL	VRS	159,778	170,146	201,706	217,727	16,021	7.9%
PERSONNEL	HMP	458,655	347,033	463,553	547,279	83,726	18.1%
PERSONNEL	GROUP LIFE	19,475	19,604	22,187	23,955	1,768	8.0%
PERSONNEL	WORKERS COMP	19,829	33,068	40,499	69,434	28,935	71.4%
PERSONNEL	MEDICAL SERVICES	26,571	25,661	28,540	23,500	(5,040)	-17.7%
OPERATING	OTHER CONTRACTED SERVICES	15,500	15,500	15,500	15,500	-	-
OPERATING	LINE OF DUTY COVERAGE	-	-	17,833	26,560	8,727	48.9%
OPERATING	REPAIR & MAINTENANCE	3,275	1,943	4,500	8,500	4,000	88.9%
OPERATING	MAINT SVC CONTRACT	2,221	2,411	2,808	2,800	(8)	-0.3%
OPERATING	DRY CLEANING/LAUNDRY	2,163	390	1,500	1,000	(500)	-33.3%
OPERATING	BOARD PRISONERS	684,053	684,053	684,054	684,054	-	-
OPERATING	POSTAGE	732	21	100	100	-	-
OPERATING	TELEPHONE	3,155	3,088	2,053	2,000	(53)	-2.6%
OPERATING	TRAINING	13,743	15,393	22,100	23,000	900	4.1%
OPERATING	OFFICE SUPPLIES	6,147	5,119	6,300	6,000	(300)	-4.8%
OPERATING	FOOD SUPPLIES	57,757	58,806	60,000	60,000	-	-
OPERATING	MEDICAL SUPPLIES	3,231	4,247	5,000	5,000	-	-
OPERATING	LINEN SUPPLIES	409	917	550	800	250	45.5%
OPERATING	UNIFORMS/CLOTHING	802	2,724	2,000	2,000	-	-
OPERATING	OTHER MISC EXPENSES	6,324	5,352	6,500	6,000	(500)	-7.7%

Jail Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	FMRR	-	-	28,152	-	(28,152)	-100.0%
OPERATING	EQUIPMENT-INMATE	6,528	26,276	5,000	5,000	-	-
Total		\$3,234,612	\$3,246,333	\$3,623,729	\$3,834,507	\$210,778	5.8%

Budget Comments

- Workers Compensation and Line of Duty Coverage both increased based on insurance rate estimates
- Repairs & Maintenance includes an increase for required SCBA (self-contained breathing apparatus) replacement in FY2024

Probation Services

Budget Summary						
Probation	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$221,858	\$256,752	\$258,101	\$285,873	\$27,772	10.8%
Operating	21,956	16,343	24,131	21,013	(3,118)	-12.9%
Total	\$243,814	\$273,095	\$282,232	\$306,886	\$24,654	8.7%
Full Time Equivalents	3.5	3.5	3.5	3.5		

Probation Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$141,566	\$174,322	\$181,579	\$189,764	\$8,185	4.5%
PERSONNEL	FICA	-	-	13,958	14,516	558	4.0%
PERSONNEL	VRS	9,816	12,299	21,946	23,112	1,166	5.3%
PERSONNEL	HMP	15,291	20,181	37,155	54,952	17,797	47.9%
PERSONNEL	GROUP LIFE	52,779	46,869	2,495	2,543	48	1.9%
PERSONNEL	WORKERS COMPENSATION	1,840	2,294	968	986	18	1.9%
OPERATING	PROGRAMMING SERVICES	566	788	1,993	2,081	88	4.4%
OPERATING	MAINT SVC CONTRACT	3,224	3,392	100	100	-	-
OPERATING	COUNSELING ASSISTANCE	-	-	5,000	3,025	(1,975)	-39.5%
OPERATING	POSTAGE	1,525	1,610	580	-	(580)	-100.0%
OPERATING	TELEPHONE	284	284	284	284	-	-
OPERATING	LEASE/RENT OF BUILDINGS	6,563	4,313	4,500	4,500	-	-
OPERATING	TRAVEL-MILEAGE	-	1,373	3,237	2,500	(737)	-22.8%
OPERATING	TRAINING	1,477	471	1,505	1,505	-	-
OPERATING	OFFICE SUPPLIES	2,646	1,348	1,662	1,662	-	-
OPERATING	OTHER OPERATING SUPPLIES	4,329	1,644	3,276	3,276	-	-
OPERATING	OTHER MISC EXPENSES	1,909	1,909	1,994	2,080	86	4.3%
Total		\$243,814	\$273,095	\$282,232	\$306,886	\$24,654	8.7%

Budget Comments

- Counseling Assistance is provided based on grant funding from local community foundations. FY2023 budget reflects anticipated spending of unspent grant funds from FY2022.
- Postage decrease due to remaining inventory of stamps anticipated in FY2023.
- FY2021 and FY2022 actuals reflect the actuals of both Probation & Pretrial. The two functions were separated for accounting purposes in FY2023 for ease in grant reporting.

Pretrial Services

Budget Summary						
Pretrial	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$221,858	\$256,752	\$284,934	\$284,952	\$18	0.0%
Operating	21,956	16,343	15,346	15,805	459	3.0%
Total	\$243,814	\$273,095	\$300,280	\$300,757	\$477	0.2%
Full Time Equivalents	3.5	3.5	3.5	3.5		

Pretrial Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$141,566	\$174,322	\$190,783	\$183,389	-\$7,394	-3.9%
PERSONNEL	FICA	-	-	14,527	14,029	(498)	-3.4%
PERSONNEL	VRS	9,816	12,299	23,407	22,337	(1,070)	-4.6%
PERSONNEL	HMP	15,291	20,181	52,754	61,784	9,030	17.1%
PERSONNEL	GROUP LIFE	52,779	46,869	2,495	2,458	(37)	-1.5%
PERSONNEL	WORKERS COMPENSATION	1,840	2,294	968	955	(13)	-1.3%
OPERATING	PROGRAMMING SERVICES	566	788	1,994	2,080	86	4.3%
OPERATING	MAINT SVC CONTRACT	3,224	3,392	-	-	-	0.0%
OPERATING	COUNSELING ASSISTANCE	-	-	-	-	-	100.0%
OPERATING	POSTAGE	1,525	1,610	-	-	-	200.0%
OPERATING	TELEPHONE	284	284	284	284	-	-
OPERATING	LEASE/RENT OF BUILDINGS	6,563	4,313	4,500	4,500	-	-
OPERATING	TRAVEL-MILEAGE	-	1,373	403	688	285	70.7%
OPERATING	TRAINING	1,477	471	1,505	1,505	-	-
OPERATING	OFFICE SUPPLIES	2,646	1,348	1,253	1,253	-	-
OPERATING	OTHER OPERATING SUPPLIES	4,329	1,644	3,414	3,414	-	-
OPERATING	OTHER MISC EXPENSES	1,909	1,909	1,993	2,081	88	4.4%
Total		\$243,814	\$273,095	\$300,280	\$300,757	\$477	0.2%

Budget Comments

- Mileage increase offset by mileage decrease in Probation
- FY2021 and FY2022 actuals reflect the actuals of both Probation & Pretrial. The two functions were separated for accounting purposes in FY2023 for ease in grant reporting.

Animal Control

Budget Summary						
Animal Control	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$303,354	\$290,954	\$377,401	\$405,142	\$27,741	7.4%
Operating	169,514	180,762	201,860	169,492	(32,368)	-16.0%
Total	\$472,868	\$471,716	\$579,261	\$574,634	(\$4,627)	-0.8%
Full Time Equivalents	4.0	4.0	5.0	5.0		

Animal Control Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$194,206	\$187,052	\$269,554	\$247,685	-\$21,869	-8.1%
PERSONNEL	PART TIME WAGES	1,423	1,296	-	-	-	-
PERSONNEL	WORK AS REQUIRED	-	-	2,430	2,450	20	0.8%
PERSONNEL	SALARIES-OVERTIME	16,718	17,487	19,000	22,900	3,900	20.5%
PERSONNEL	ONCALL	6,778	6,643	6,950	10,425	3,475	50.0%
PERSONNEL	FICA	16,244	15,786	17,896	21,685	3,789	21.2%
PERSONNEL	VRS	20,326	22,188	25,020	30,168	5,148	20.6%
PERSONNEL	HMP	44,098	36,569	31,966	64,419	32,453	101.5%
PERSONNEL	GROUP LIFE	2,443	2,522	2,752	3,318	566	20.6%
PERSONNEL	WORKERS COMPENSATION	1,119	1,411	1,833	2,092	259	14.1%
OPERATING	OTHER CONTRACTED SERVICES	9,728	10,853	10,500	22,000	11,500	109.5%
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	200	200	-	-
OPERATING	MAINT SVC CONTRACT	3,340	991	4,373	300	(4,073)	-93.1%
OPERATING	PRINTING	-	160	300	300	-	-
OPERATING	ADVERTISING	64	24	350	350	-	-
OPERATING	TELEPHONE	1,643	1,635	84	-	(84)	-100.0%
OPERATING	TRAINING	2,050	3,123	3,685	4,642	957	26.0%
OPERATING	HUMANE SOC CONTRACT	25,512	25,512	25,512	47,780	22,268	87.3%
OPERATING	HUMANE SOC CONTRIBUTION	97,000	97,000	97,000	79,630	(17,370)	-17.9%
OPERATING	DUES & MEMBERSHIP	269	295	427	477	50	11.7%
OPERATING	CLAIMS AND BOUNTIES	-	70	500	-	(500)	-100.0%
OPERATING	OFFICE SUPPLIES	1,911	720	754	2,834	2,080	275.9%
OPERATING	SAFETY EXPENSES	1,188	1,777	1,680	1,740	60	3.6%
OPERATING	JANITORIAL SUPPLIES	2,657	2,150	1,942	2,618	676	34.8%
OPERATING	FUEL-VEHICLE	6,790	10,767	-	-	-	-
OPERATING	UNIFORMS/CLOTHING	1,490	1,353	1,143	1,524	381	33.3%
OPERATING	ANIMAL SUPPLIES	2,055	1,960	2,312	3,312	1,000	43.3%

Animal Control Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OTHER OPERATING SUPPLIES	1,982	1,508	1,580	1,580	-	-
OPERATING	OTHER EXPENSES-GRANTS	72	-	-	-	-	-
OPERATING	FMRR	11,765	20,659	49,518	-	(49,518)	-100.0%
OPERATING	COMM EQUIPMT	-	205	-	205	205	-
Total		\$472,868	\$471,716	\$579,261	\$574,634	(\$4,627)	-0.8%

Budget Comments

- Increase in Other Contracted Services includes \$9,925 in anticipated veterinary fees. The County has taken on additional vet fees that were previously provided by Gloucester-Mathews Humane Society (GMHS), due to management and staff changes at GMHS.

Volunteer Fire & Rescue

Budget Summary						
Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
LINE OF DUTY COVERAGE	\$0	\$0	\$45,854	\$48,558	\$2,704	5.9%
ABINGDON CONTRIBUTION	1,455,541	1,503,017	1,552,686	2,927,556	1,374,870	88.5%
ABINGDON ATL	70,233	74,591	74,591	77,657	3,066	4.1%
ABINGDON FOUR FOR LIFE	21,756	21,429	21,429	21,429	-	-
GLOU CONTRIBUTION	1,581,861	1,849,843	2,027,657	2,555,642	527,985	26.0%
GLOUCESTER ATL	70,233	74,591	74,591	77,657	3,066	4.1%
GLOUCESTER FOUR FOR LIFE	21,756	21,429	21,429	21,429	-	-
PEN EMS COUNCIL	4,835	4,821	5,974	6,197	223	3.7%
OTHER MISC EXPENSES	-	27,094	-	-	-	-
Total	\$3,226,216	\$3,576,815	\$3,824,211	\$5,736,124	\$1,911,913	50.0%

Budget Comments

- Contribution to Abingdon increase of \$1.4m.
- Contribution to Gloucester increase of \$528k.
- Costs for preemption cameras included in other miscellaneous expenses in FY2022

Medical Exam

Medical Exam Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	MEDICAL SERVICES	\$760	\$600	\$2,000	\$600	-\$1,400	-70.0%
Total		\$760	\$600	\$2,000	\$600	(\$1,400)	-70.0%

Budget Comments

- Covers the costs of a County medical examiner, appointed by law, to receive the initial call of death and determine whether that death falls within the jurisdiction of the medical examiner

State Forest Service

State Forest Service Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	CONTRIBUTIONS	\$7,497	\$7,497	\$7,497	\$7,497	\$0	0.0%
Total		\$7,497	\$7,497	\$7,497	\$7,497	\$0	0.0%

Budget Comments

- Required by Virginia Code Section 10.1-1124

Environmental

Expenditure Details						
Environmental	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$309,465	\$358,166	\$384,697	\$405,885	\$21,188	5.5%
Operating	11,000	26,006	685,579	543,573	(142,006)	-20.7%
Total	\$320,465	\$384,171	\$1,070,276	\$949,458	(\$120,818)	-11.3%
Full Time Equivalents	4.0	4.0	4.0	4.0		

Environmental Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$200,648	\$242,842	\$263,114	\$267,341	\$4,227	1.6%
PERSONNEL	SALARIES-OVERTIME	318	133	-	-	-	-
PERSONNEL	BOARD MEMBER SALARIES	3,750	5,300	6,720	6,720	-	-
PERSONNEL	FICA	13,990	17,625	20,642	20,967	325	1.6%
PERSONNEL	VRS	21,478	28,711	32,047	32,562	515	1.6%
PERSONNEL	HMP	65,816	59,038	57,081	72,673	15,592	27.3%
PERSONNEL	GROUP LIFE	2,581	3,263	3,525	3,583	58	1.6%
PERSONNEL	WORKERS COMPENSATION	883	1,254	1,568	2,039	471	30.0%
OPERATING	MAINT SVC CONTRACT	200	297	161	-	(161)	-100.0%
OPERATING	ADVERTISING	2,695	2,688	2,300	3,055	755	32.8%
OPERATING	POSTAGE	597	-	-	-	-	-
OPERATING	TELEPHONE	1,758	1,751	-	-	-	-
OPERATING	TRAINING	220	1,230	2,400	2,400	-	-
OPERATING	CERTIFICATION	-	-	350	300	(50)	-14.3%
OPERATING	DUES & MEMBERSHIP	93	-	425	415	(10)	-2.4%
OPERATING	OFFICE SUPPLIES	1,220	1,530	1,750	1,850	100	5.7%
OPERATING	FUEL-VEHICLE	1,248	2,147	-	-	-	-
OPERATING	SOLAR INSPECTIONS	-	6,705	672,743	528,000	(144,743)	-21.5%
OPERATING	STORMWATER PERMITS	2,968	9,657	5,450	7,553	2,103	38.6%
Total		\$320,465	\$384,171	\$1,070,276	\$949,458	(\$120,818)	-11.3%

Budget Comments

- Advertising increase is due to increased costs from publisher.
- Stormwater Permit increase is based on an average of actual figures from FY2022 and FY2023 to-date.

Building Inspections

Budget Summary						
Building Inspections	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$577,223	\$565,774	\$629,162	\$764,977	\$135,815	21.6%
Operating	32,775	28,749	34,702	35,455	753	2.2%
Total	\$609,998	\$594,523	\$663,864	\$800,432	\$136,568	20.6%
Full Time Equivalents	7.5	7.5	7.6	7.6		

Building Inspections Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$351,095	\$348,760	\$397,735	\$461,193	\$63,458	16.0%
PERSONNEL	SALARIES-FEMA OFFSET	(263)	(166)	-	-	-	-
PERSONNEL	PART TIME WAGES	53,936	64,218	55,524	58,631	3,107	5.6%
PERSONNEL	WORK AS REQUIRED	-	-	-	20,000	20,000	-
PERSONNEL	SALARIES-OVERTIME	81	33	250	1,000	750	300.0%
PERSONNEL	BOARD MEMBER SALARIES	-	-	700	700	-	-
PERSONNEL	FICA	30,160	30,920	34,748	41,427	6,679	19.2%
PERSONNEL	VRS	39,189	40,990	48,065	56,172	8,107	16.9%
PERSONNEL	HMP	96,470	73,894	84,137	115,665	31,528	37.5%
PERSONNEL	GROUP LIFE	4,710	4,659	5,287	6,179	892	16.9%
PERSONNEL	WORKERS COMPENSATION	1,846	2,467	2,716	4,010	1,294	47.6%
OPERATING	PROFESSIONAL SERVICES	-	-	2,000	2,000	-	-
OPERATING	OTHER CONTRACTED SERVICES	550	2,269	2,500	20,000	17,500	700.0%
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	25	-	(25)	-100.0%
OPERATING	MAINT SVC CONTRACT	1,290	817	-	817	817	-
OPERATING	ADVERTISING	-	-	250	250	-	-
OPERATING	POSTAGE	1,255	-	1,300	1,300	-	-
OPERATING	TELEPHONE	5,288	5,558	-	-	-	-
OPERATING	TRAINING	2,395	290	1,295	1,500	205	15.8%
OPERATING	CERTIFICATION	-	-	2,122	2,190	68	3.2%
OPERATING	DUES & MEMBERSHIP	1,171	1,377	1,290	1,290	-	-
OPERATING	OFFICE SUPPLIES	1,378	590	1,500	1,500	-	-
OPERATING	SAFETY EXPENSES	222	739	900	900	-	-
OPERATING	FUEL-VEHICLE	4,847	7,391	-	-	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	315	1,155	1,520	3,708	2,188	143.9%

Building Inspections Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OTHER MISC EXPENSES	14,063	8,563	20,000	-	(20,000)	-100.0%
Total		\$609,998	\$594,523	\$663,864	\$800,432	\$136,568	20.6%

Budget Comments

- Increase in overtime and Work as Required (WAR) due to increase in building volume.
- Increase in Other Contracted Services due to reclassifying contract for Codes & Compliance demolition and grass cutting from Other Miscellaneous Expenses for a clearer presentation.
- Increase in Books & Subscriptions due to requirements in FY2024 to update from the 2018 to the 2021 Virginia Uniform Statewide Building Code

Emergency Management

Budget Summary						
Emergency Management	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$199,136	\$128,478	\$241,942	\$202,930	-\$39,012	-16.1%
Operating	135,972	68,335	69,049	48,582	(20,467)	-29.6%
Total	\$335,108	\$196,813	\$310,991	\$251,512	(\$59,479)	-19.1%
Full Time Equivalents	2.5	2.5	2.6	2.6		

Emergency Management Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	132,241	67,181	147,286	121,193	(26,093)	-17.7%
PERSONNEL	PART TIME WAGES	16,483	25,919	22,988	29,278	6,290	27.4%
PERSONNEL	SALARIES-OVERTIME	-	303	-	-	-	-
PERSONNEL	FICA	11,018	6,892	13,025	11,511	(1,514)	-11.6%
PERSONNEL	VRS	14,613	7,785	17,782	14,761	(3,021)	-17.0%
PERSONNEL	HMP	22,416	18,645	37,851	23,782	(14,069)	-37.2%
PERSONNEL	GROUP LIFE	1,756	885	1,956	1,624	(332)	-17.0%
PERSONNEL	WORKERS COMPENSATION	608	868	1,054	781	(273)	-25.9%
OPERATING	OTHER CONTRACTED SERVICES	48,769	49,378	48,769	16,500	(32,269)	-66.2%
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	409	-	(409)	-100.0%
OPERATING	MAINT SVC CONTRACT	453	725	657	885	228	34.7%
OPERATING	PRINTING	11	750	750	1,200	450	60.0%
OPERATING	ADVERTISING	600	484	1,200	1,200	-	-
OPERATING	POSTAGE	6,250	-	-	-	-	-
OPERATING	TELEPHONE	1,788	1,358	269	-	(269)	-100.0%
OPERATING	TELECOMMUNICATIONS	-	-	-	480	480	-
OPERATING	TRAINING	5,412	6,201	8,000	8,000	-	-
OPERATING	DUES & MEMBERSHIP	595	1,097	470	1,200	730	155.3%
OPERATING	OFFICE SUPPLIES	471	1,179	775	775	-	-
OPERATING	SAFETY EXPENSES	-	-	150	150	-	-
OPERATING	FUEL-VEHICLE	739	225	-	-	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	100	-	-	50	50	-
OPERATING	OTHER OPERATING SUPPLIES	-	183	-	-	-	-
OPERATING	FOOD SUPPLIES	-	-	-	800	800	-
OPERATING	CERT EXPENSES	628	1,543	1,200	-	(1,200)	-100.0%

Emergency Management Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OTHER MISC EXPENSES	1,236	5,188	4,300	3,698	(602)	-14.0%
OPERATING	OTHER EXPENSES-GRANTS	422	23	2,100	13,644	11,544	549.7%
OPERATING	OTHER MISC EXPENSE	68,500	-	-	-	-	
Total		\$335,108	\$196,813	\$310,991	\$251,512	(\$59,479)	-19.1%

Budget Comments

- Increase in Maintenance Service Contract due to satellite radio, based on actual expenses in FY2023.
- Printing increase is due to inflationary increases associated with printing services. Printing includes Bee Alert and class information as required.

Radio Operations and Maintenance

Budget Summary						
Radio O&M	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	841,473	907,815	986,230	1,006,161	19,931	2.0%
Total	\$841,473	\$907,815	\$986,230	\$1,006,161	\$19,931	2.0%

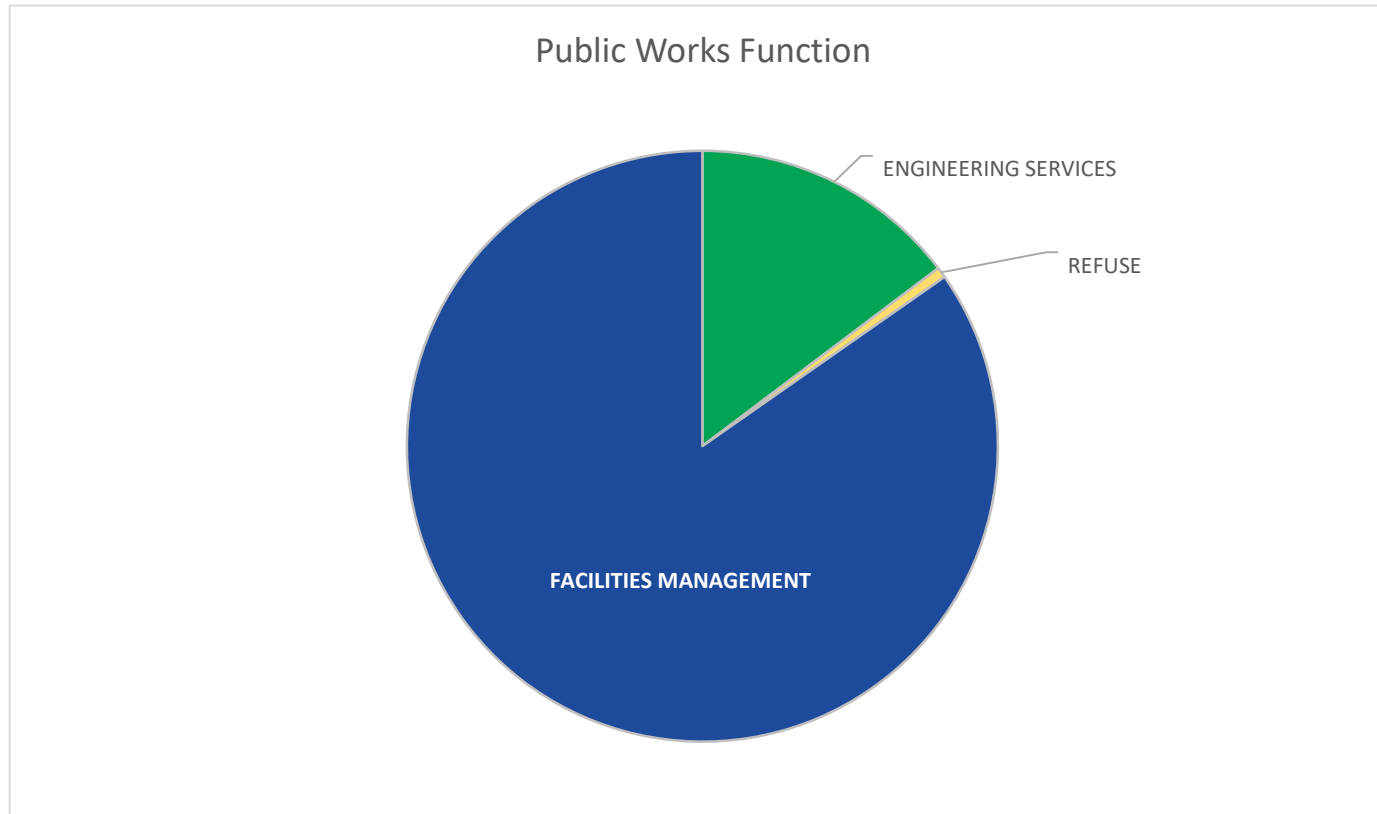
Radio O&M Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	REPAIR & MAINTENANCE	\$6,486	\$920	\$9,517	\$2,730	-\$6,787	-71.3%
OPERATING	MAINT SVC CONTRACT	751,986	823,710	819,146	844,334	25,188	3.1%
OPERATING	ELECTRICAL SERVICES	18,830	19,293	20,000	21,000	1,000	5.0%
OPERATING	TELEPHONE	12,106	11,309	84,448	84,448	-	-
OPERATING	LEASE/RENT OF EQUIPMENT	7,374	7,595	7,832	8,059	227	2.9%
OPERATING	PMTS TO YORK COUNTY	44,691	44,988	45,287	45,590	303	0.7%
Total		\$841,473	\$907,815	\$986,230	\$1,006,161	\$19,931	2.0%

Budget Comments

- Costs for the MOU with the Counties of James City and York for the operation, oversight, and management of the joint public safety/public service radio communication system.

Public Works Summary

Department/Budget Unit	FY2022 Actual	FY2023 Amended	FY2024 Proposed	\$ Change FY23-FY24	% Change FY23-FY24
ENGINEERING SERVICES	\$283,882	\$388,026	\$462,504	\$74,478	19.2%
REFUSE	15,096	16,786	18,216	1,430	8.5%
FACILITIES MANAGEMENT	2,267,769	2,737,646	2,662,800	(74,846)	-2.7%
PUBLIC WORKS TOTAL	\$2,566,748	\$3,142,458	\$3,143,520	\$1,062	0.0%



Engineering Services

Budget Summary						
Engineering Services	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$299,654	\$210,967	\$337,245	\$406,915	\$69,670	20.7%
Operating	21,662	72,915	50,781	55,589	4,808	9.5%
Total	\$321,316	\$283,882	\$388,026	\$462,504	\$74,478	19.2%
Full Time Equivalents	3.0	3.0	3.0	3.0		

Engineering Services Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$219,433	\$160,087	\$234,599	\$302,667	\$68,068	29.0%
PERSONNEL	SALARIES-FEMA OFFSET	(10,618)	(1,294)	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	43	28	-	-	-	-
PERSONNEL	FICA	15,824	11,386	17,947	23,155	5,208	29.0%
PERSONNEL	VRS	24,483	16,933	28,574	36,865	8,291	29.0%
PERSONNEL	HMP	46,799	21,380	52,339	37,210	(15,129)	-28.9%
PERSONNEL	GROUP LIFE	2,943	1,925	3,144	4,057	913	29.0%
PERSONNEL	WORKERS COMPENSATION	746	522	642	2,961	2,319	361.2%
OPERATING	PROFESSIONAL SERVICES	16,579	67,872	29,236	45,000	15,764	53.9%
OPERATING	OTHER CONTRACTED SERVICES	-	2,880	5,562	4,320	(1,242)	-22.3%
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	120	-	(120)	-100.0%
OPERATING	MAINT SVC CONTRACT	1,467	311	320	1,019	699	218.4%
OPERATING	TELEPHONE	488	369	323	-	(323)	-100.0%
OPERATING	TRAINING	1,117	628	2,005	1,845	(160)	-8.0%
OPERATING	DUES & MEMBERSHIP	1,218	268	760	605	(155)	-20.4%
OPERATING	OFFICE SUPPLIES	652	420	1,125	1,125	-	-
OPERATING	SAFETY EXPENSES	-	-	200	200	-	-
OPERATING	FUEL-VEHICLE	18	-	-	-	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	91	-	125	250	125	100.0%
OPERATING	OTHER OPERATING SUPPLIES	33	166	500	1,225	725	145.0%
OPERATING	FMRR	-	-	10,505	-	(10,505)	-100.0%
Total		\$321,316	\$283,882	\$388,026	\$462,504	\$74,478	19.2%

Budget Comments

- Increase in Books & Subscriptions is due to new personnel requiring updated literature.
- Increase in Other Operating Supplies is for purchasing ID Badge/Access cards to replenish stock. This purchase was not required in FY23 due to remaining inventory.

Refuse Landfill

Budget Summary						
Refuse	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	26,414	15,096	16,786	18,216	1,430	8.5%
Total	\$26,414	\$15,096	\$16,786	\$18,216	\$1,430	8.5%

Refuse Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	CLOSURE PLAN-LANDFILL	26,414	15,096	16,786	18,216	1,430	8.5%
Total		\$26,414	\$15,096	\$16,786	\$18,216	\$1,430	8.5%

Budget Comments

- This budget includes annual fee to DEQ, grass mowing and other operating costs as necessary.

Facilities Management

Budget Summary						
Facilities Management	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$1,329,955	\$1,359,312	\$1,600,694	\$1,602,428	\$1,734	0.1%
Operating	860,775	908,457	1,136,952	1,060,372	(76,580)	-6.7%
Total	\$2,190,731	\$2,267,769	\$2,737,646	\$2,662,800	(\$74,846)	-2.7%
Full Time Equivalents	24.5	24.5	24.5	24.5		

Facilities Management Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$794,802	\$863,377	\$995,196	\$1,024,122	\$28,926	2.9%
PERSONNEL	PART TIME WAGES	65,471	59,101	56,582	46,146	(10,436)	-18.4%
PERSONNEL	WORK AS REQUIRED	-	-	13,738	13,800	62	0.5%
PERSONNEL	SALARIES-OVERTIME	4,176	6,908	3,345	6,500	3,155	94.3%
PERSONNEL	ONCALL	6,553	6,606	7,000	10,500	3,500	50.0%
PERSONNEL	FICA	62,590	68,068	82,302	84,234	1,932	2.3%
PERSONNEL	VRS	89,684	103,207	120,736	124,737	4,001	3.3%
PERSONNEL	HMP	287,850	229,053	293,104	264,150	(28,954)	-9.9%
PERSONNEL	GROUP LIFE	10,772	11,730	13,283	13,720	437	3.3%
PERSONNEL	WORKERS COMP	8,056	11,263	15,408	14,519	(889)	-5.8%
OPERATING	PROFESSIONAL SERVICES	10,955	14,138	35,000	35,000	-	-
OPERATING	REPAIR & MAINTENANCE	142,662	130,154	130,000	140,000	10,000	7.7%
OPERATING	REPAIR & MAINTAIN/AUTO	38,034	33,268	40,000	40,000	-	-
OPERATING	MAINT SVC CONTRACT	34,756	42,858	52,862	64,628	11,766	22.3%
OPERATING	ELECTRICAL SERVICES	278,649	283,894	290,000	295,000	5,000	1.7%
OPERATING	HEATING SERVICES	9,203	14,892	15,000	16,175	1,175	7.8%
OPERATING	WATER AND SEWER	54,201	50,727	62,330	62,330	-	-
OPERATING	POSTAGE	4	-	-	-	-	-
OPERATING	TELEPHONE	3,737	3,243	-	-	-	-
OPERATING	LEASE/RENT OF BUILDINGS	13,200	13,200	13,200	13,200	-	-
OPERATING	TRAINING	989	1,187	3,000	3,000	-	-
OPERATING	OFFICE SUPPLIES	932	1,580	1,500	2,000	500	33.3%
OPERATING	AGRICULTURAL SUPPLIES	11,178	16,144	16,000	16,800	800	5.0%
OPERATING	SAFETY EXPENSES	2,144	2,708	2,500	2,500	-	-
OPERATING	JANITORIAL SUPPLIES	41,158	47,954	50,000	54,000	4,000	8.0%
OPERATING	TOOLS	3,701	3,983	4,000	4,200	200	5.0%
OPERATING	FUEL-VEHICLE	78,001	131,868	252,335	294,239	41,904	16.6%
OPERATING	UNIFORMS/CLOTHING	2,418	1,125	3,000	3,000	-	-
OPERATING	BOOKS/SUBSCRIPTIONS	274	341	300	300	-	-
OPERATING	SIGN MATERIALS	8,986	14,298	12,000	14,000	2,000	16.7%

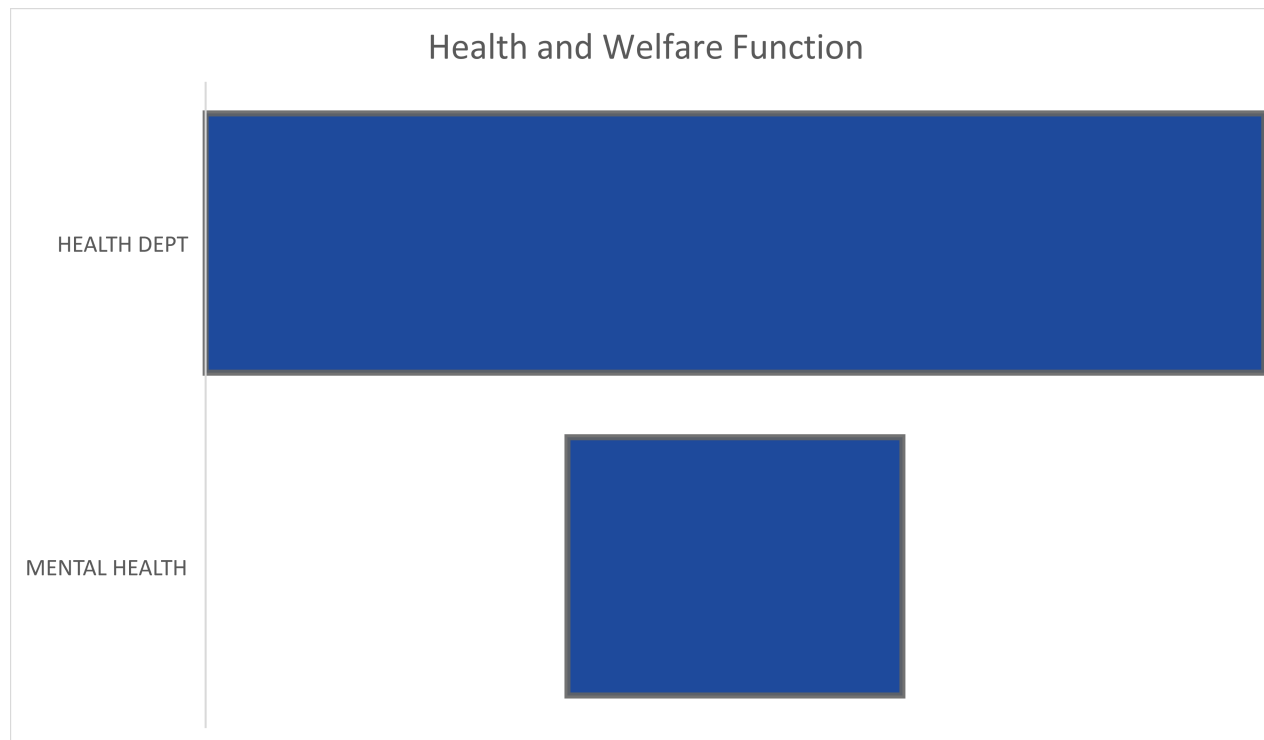
Facilities Management Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OTHER EXPENSES-GRANTS	-	1,236	1,256	-	(1,256)	-100.0%
OPERATING	FMRR	125,592	99,661	104,367	-	(104,367)	-100.0%
OPERATING	FMRR-VEHICLES	-	-	48,302	-	(48,302)	-100.0%
Total		\$2,190,731	\$2,267,769	\$2,737,646	\$2,662,800	(\$74,846)	-2.7%

Budget Comments

- FY2024 budget includes inflationary increases for Repairs & Maintenance, Maintenance Service Contract and fuel.

Health and Welfare Summary

Department/Budget Unit	FY2022 Actual	FY2023 Amended	FY2024 Proposed	\$ Change FY23-FY24	% Change FY23-FY24
HEALTH DEPT	\$546,587	\$559,833	\$560,255	\$422	0.1%
MENTAL HEALTH	138,849	151,360	177,243	25,883	17.1%
HEALTH AND WELFARE TOTAL	\$685,436	\$711,193	\$737,498	\$26,305	3.7%



Health Department

Budget Summary						
Health Dept	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	550,681	546,587	559,833	560,255	422	0.1%
Total	\$550,681	\$546,587	\$559,833	\$560,255	\$422	0.1%

Health Department Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	LEASE/RENT OF BUILDINGS	\$85,026	\$13,669	\$89,833	\$0	-\$89,833	-100.0%
OPERATING	LEASE PRINC-HEALTH DEPT	-	52,606	-	56,244	56,244	-
OPERATING	LEASE INT-HEALTH DEPT	-	20,312	-	20,500	20,500	-
OPERATING	LEASE CAM-HEALTH DEPT	-	-	-	13,511	13,511	-
OPERATING	PAYMENT TO STATE	460,095	460,000	470,000	470,000	-	-
OPERATING	CENTREX PHONE SERVICE	5,560	-	-	-	-	-
Total		\$550,681	\$546,587	\$559,833	\$560,255	\$422	0.1%

Budget Comments

- Rent is paid to the Commonwealth of Virginia and based on an annual 2% maximum escalator, common area maintenance fluctuates and averages a 3% increase per year.
- In FY2022, the implementation of Governmental Accounting Standards Board (GASB) Statement 87 changed the reporting of capital leases to separately report principal and interest. This change is reflected in the FY2022-FY2024 figures.

Mental Health

Budget Summary						
Mental Health	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	138,849	138,849	151,360	177,243	25,883	17.1%
Total	\$138,849	\$138,849	\$151,360	\$177,243	\$25,883	17.1%

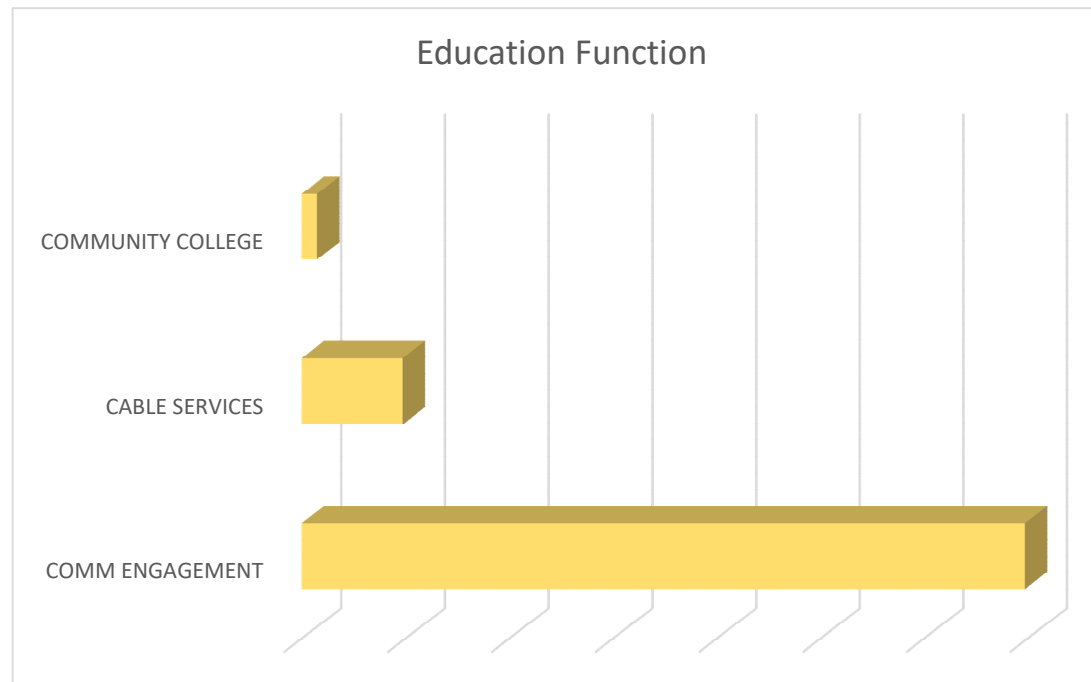
Mental Health Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	COMM SER BOARD CONTR	\$138,849	\$138,849	\$151,360	\$177,243	\$25,883	17.1%
Total		\$138,849	\$138,849	\$151,360	\$177,243	\$25,883	17.1%

Budget Comments

- Contribution to Middle Peninsula Community Services Board
- Proposed increase requested to meet the 10% match of state funds required in the Performance Contract by the Department of Behavioral Health & Developmental Services.

Education Summary

Department/Budget Unit	FY2022 Actual	FY2023 Amended	FY2024 Proposed	\$ Change FY23-FY24	% Change FY23-FY24
COMMUNITY ENGAGEMENT	\$598,378	\$658,715	\$697,614	\$38,899	5.9%
CABLE SERVICES	67,075	86,399	97,394	10,995	12.7%
COMMUNITY COLLEGE	14,857	14,857	14,857	-	-
EDUCATION TOTAL	\$680,310	\$759,971	\$809,865	\$49,894	6.6%



Community Engagement and Public Information

Budget Summary						
Community Engagement	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$544,734	\$569,899	\$623,464	\$659,406	\$35,942	5.8%
Operating	21,212	28,479	35,251	38,208	2,957	8.4%
Total	\$565,946	\$598,378	\$658,715	\$697,614	\$38,899	5.9%
Full Time Equivalents	8.5	8.5	8.6	9.1		

Community Engagement Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$350,708	\$353,314	\$391,793	\$389,635	-\$2,158	-0.6%
PERSONNEL	PART TIME WAGES	51,248	71,013	70,462	91,019	20,557	29.2%
PERSONNEL	WORK AS REQUIRED	-	-	5,361	-	(5,361)	-100.0%
PERSONNEL	SALARIES-OVERTIME	322	-	-	-	-	-
PERSONNEL	FICA	29,503	31,006	35,771	36,768	997	2.8%
PERSONNEL	VRS	37,144	41,810	47,204	47,458	254	0.5%
PERSONNEL	HMP	70,722	67,212	66,780	88,189	21,409	32.1%
PERSONNEL	GROUP LIFE	4,464	4,803	5,195	5,221	26	0.5%
PERSONNEL	WORKERS COMPENSATION	625	741	898	1,116	218	24.3%
OPERATING	PROFESSIONAL SERVICES	491	1,804	2,000	4,000	2,000	100.0%
OPERATING	OTHER CONTRACTED SERVICES	1,908	3,118	3,423	3,650	227	6.6%
OPERATING	MAINT SVC CONTRACT	130	615	-	-	-	-
OPERATING	PRINTING	7,722	17,270	20,000	23,000	3,000	15.0%
OPERATING	POSTAGE	9,431	-	-	-	-	-
OPERATING	TRAINING	518	1,423	4,300	4,300	-	-
OPERATING	DUES & MEMBERSHIP	260	46	215	311	96	44.7%
OPERATING	OFFICE SUPPLIES	416	1,669	1,947	1,947	-	-
OPERATING	OTHER EXP-DONATIONS	277	1,856	3,000	-	(3,000)	-100.0%
OPERATING	PROGRAM SUPPLIES	60	679	366	1,000	634	173.2%
Totals		\$565,946	\$598,378	\$658,715	\$697,614	\$38,899	5.9%

Budget Comments

- Personnel includes reassignment of staff from Parks, Recreation & Tourism to Community Engagement

Cable Services

Budget Summary						
Cable Services	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$1,423	\$1,104	\$2,699	\$2,694	-\$5	-0.2%
Operating	75,613	65,971	83,700	94,700	11,000	13.1%
Total	\$77,037	\$67,075	\$86,399	\$97,394	\$10,995	12.7%

Cable Services Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	PART TIME WAGES	\$1,324	\$1,032	\$2,500	\$2,500	\$0	-
PERSONNEL	FICA	92	72	191	192	1	0.5%
PERSONNEL	WORKERS COMPENSATION	7	-	8	2	(6)	-75.0%
OPERATING	PROFESSIONAL SERVICES	10,351	14,814	15,400	15,400	-	-
OPERATING	OTHER CONTRACTED SERVICES	34,617	23,914	38,000	39,000	1,000	2.6%
OPERATING	TRAINING	45	-	200	-	(200)	-100.0%
OPERATING	TRAVEL-MILEAGE	-	-	-	200	200	-
OPERATING	OFFICE SUPPLIES	-	-	100	100	-	-
OPERATING	FMRR	30,600	27,243	30,000	40,000	10,000	33.3%
Total		\$77,037	\$67,075	\$86,399	\$97,394	\$10,995	12.7%

Budget Comments

- Costs for Education and Government television channels.

Community College

Budget Summary						
Community College	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	14,566	14,857	14,857	14,857	-	-
Total	\$14,566	\$14,857	\$14,857	\$14,857	\$0	0.0%

Community College Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	COMM COLLEGE CONTRIB	\$14,566	\$14,857	\$14,857	\$14,857	\$0	0.0%
Total		\$14,566	\$14,857	\$14,857	\$14,857	\$0	0.0%

Budget Comments

- Requested \$15,303, Proposed level funding for FY2024.

Parks, Recreation & Cultural Summary

Department/Budget Unit	FY2022 Actual	FY2023 Amended	FY2024 Proposed	\$ Change FY23- FY24	% Change FY23- FY24
PARKS & RECREATION	\$633,081	\$730,292	\$676,861	(\$53,431)	-7.3%
PARK OPERATIONS	729,864	820,711	814,935	(5,776)	-0.7%
DAFFODIL FESTIVAL	50,886	65,275	62,072	(3,203)	-4.9%
LIBRARY	2,925,989	1,306,233	1,315,838	9,605	0.7%
PARKS, RECREATION, CULTURAL TOTAL	\$4,339,821	\$2,922,511	\$2,869,706	(\$52,805)	-1.8%

Parks, Recreation, and Cultural



Parks & Recreation

Budget Summary						
Parks & Recreation	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$495,227	\$565,927	\$632,852	\$599,317	-\$33,535	-5.3%
Operating	23,925	67,154	97,440	77,544	(19,896)	-20.4%
Total	\$519,152	\$633,081	\$730,292	\$676,861	(\$53,431)	-7.3%
Full Time Equivalents	5.5	5.5	5.5	5.0		

Parks & Recreation Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$309,940	\$341,428	\$368,338	\$364,193	-\$4,145	-1.1%
PERSONNEL	SALARIES-GRANT OFFSET	(7,883)	-	-	-	-	-
PERSONNEL	PART TIME WAGES	48,243	81,675	13,728	-	(13,728)	-100.0%
PERSONNEL	WORK AS REQUIRED	-	-	96,467	84,419	(12,048)	-12.5%
PERSONNEL	ONCALL	-	-	-	-	-	-
PERSONNEL	VACANCY SAVINGS	-	-	-	-	-	-
PERSONNEL	FICA	26,207	31,123	36,659	34,318	(2,341)	-6.4%
PERSONNEL	VRS	35,243	40,834	44,107	44,359	252	0.6%
PERSONNEL	HMP	73,217	59,256	62,321	61,291	(1,030)	-1.7%
PERSONNEL	GROUP LIFE	4,179	4,641	4,852	4,880	28	0.6%
PERSONNEL	GROUP LIFE +50	-	18	-	-	-	-
PERSONNEL	WORKERS COMPENSATION	6,080	6,952	6,380	5,857	(523)	-8.2%
OPERATING	PROFESSIONAL SERVICES	187	1,042	750	1,500	750	100.0%
OPERATING	OTHER CONTRACTED SERVICES	3,856	14,949	22,365	24,365	2,000	8.9%
OPERATING	MAINT SVC CONTRACT	3,279	1,436	8,261	1,436	(6,825)	-82.6%
OPERATING	POSTAGE	203	-	-	-	-	-
OPERATING	TRAINING	659	4,098	6,475	5,125	(1,350)	-20.8%
OPERATING	DUES & MEMBERSHIP	978	1,063	945	1,018	73	7.7%
OPERATING	SPECIAL EVENTS	544	7,083	1,300	1,300	-	-
OPERATING	TRIPS	-	3,288	7,000	7,000	-	-
OPERATING	OFFICE SUPPLIES	2,875	4,009	3,000	3,500	500	16.7%
OPERATING	SAFETY EXPENSES	21	413	750	750	-	-
OPERATING	FUEL-VEHICLE	226	691	544	500	(44)	-8.1%
OPERATING	UNIFORMS/CLOTHING	-	307	700	700	-	-
OPERATING	OTHER EXP-DONATIONS	359	95	5,000	5,000	-	-
OPERATING	OTHER EXPENSES-GRANTS	-	12,871	-	-	-	-
OPERATING	STAR DONATION PROGRAM	-	-	2,500	2,500	-	-
OPERATING	BILLY MOORE YOUTH FUND	-	-	3,000	3,000	-	-
OPERATING	PROGRAM SUPPLIES	9,659	11,203	12,350	16,350	4,000	32.4%
OPERATING	FMRR	-	3,197	19,000	-	(19,000)	-100.0%

Parks & Recreation Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	OTH EQUIPMENT	1,080	1,412	3,500	3,500	-	-
Total		\$519,152	\$633,081	\$730,292	\$676,861	(53,431)	-7.3%

Budget Comments

- Personnel includes reassignment of staff from Parks, Recreation & Tourism to Community Engagement.

Park Operations

Expenditure Details						
Park Operations	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$481,447	\$539,779	\$671,538	\$692,948	\$21,410	3.2%
Operating	109,237	190,084	149,173	121,987	(27,186)	-18.2%
Total	\$590,684	\$729,864	\$820,711	\$814,935	(\$5,776)	-0.7%
Full Time Equivalents	7.0	7.0	8.0	8.0		

Park Operations Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$270,778	\$308,561	\$369,060	\$372,857	\$3,797	1.0%
PERSONNEL	PART TIME WAGES	51,539	74,046	-	-	-	-
PERSONNEL	WORK AS REQUIRED	-	-	97,670	110,249	12,579	12.9%
PERSONNEL	SALARIES-OVERTIME	178	209	-	-	-	-
PERSONNEL	FICA	23,466	28,223	36,866	36,958	92	0.2%
PERSONNEL	VRS	29,455	36,387	44,183	45,415	1,232	2.8%
PERSONNEL	HMP	97,152	80,554	111,390	115,426	4,036	3.6%
PERSONNEL	GROUP LIFE	3,540	4,136	4,860	4,996	136	2.8%
PERSONNEL	GROUP LIFE +50	-	(18)	-	-	-	-
PERSONNEL	WORKERS COMPENSATION	5,339	7,683	7,509	7,047	(462)	-6.2%
OPERATING	PROFESSIONAL SERVICES	224	486	400	400	-	-
OPERATING	OTHER CONTRACTED SERVICES	130	4,910	5,950	6,000	50	0.8%
OPERATING	REPAIR & MAINTENANCE	8,301	3,177	7,000	12,750	5,750	82.1%
OPERATING	ELECTRICAL SERVICES	8,634	9,757	10,000	10,465	465	4.7%
OPERATING	WATER AND SEWER	2,280	2,241	2,725	2,725	-	-
OPERATING	TELEPHONE	952	765	236	-	(236)	-100.0%
OPERATING	LEASE/RENT OF EQUIPMENT	10,366	16,809	14,745	16,355	1,610	10.9%
OPERATING	TRAINING	570	1,646	1,995	2,175	180	9.0%
OPERATING	DUES & MEMBERSHIP	217	455	530	675	145	27.4%
OPERATING	OFFICE SUPPLIES	1,119	1,110	900	900	-	-
OPERATING	FOOD SUPPLIES	1,950	4,143	3,500	3,500	-	-
OPERATING	AGRICULTURAL SUPPLIES	-	-	-	23,500	23,500	-
OPERATING	SAFETY EXPENSES	1,452	1,617	4,000	1,950	(2,050)	-51.3%
OPERATING	MAINTENANCE SUPPLIES	34,681	36,462	38,250	15,500	(22,750)	-59.5%
OPERATING	FUEL-VEHICLE	9,857	18,034	1,200	3,350	2,150	179.2%
OPERATING	UNIFORMS/CLOTHING	1,029	3,026	3,500	4,000	500	14.3%
OPERATING	EQUIP FOR RENT	2,823	6,770	4,192	4,242	50	1.2%
OPERATING	OTHER EXP-DONATIONS	-	1,687	11,000	7,500	(3,500)	-31.8%
OPERATING	LEGACY DONATION PROGRAM	-	462	5,000	4,000	(1,000)	-20.0%
OPERATING	PROGRAM SUPPLIES	1,114	1,119	2,000	2,000	-	-

Park Operations Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	FMRR	23,538	75,408	32,050	-	(32,050)	-100.0%
Total		\$590,684	\$729,864	\$820,711	\$814,935	(\$5,776)	-0.7%

Budget Comments

- Budget includes reallocation of maintenance supplies to agricultural supplies.

Daffodil Festival

Budget Summary						
Daffodil Festival	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$7,018	\$10,601	\$17,775	\$13,297	-\$4,478	-25.2%
Operating	11,756	40,286	47,500	48,775	1,275	2.7%
Total	\$18,774	\$50,886	\$65,275	\$62,072	(\$3,203)	-4.9%

Daffodil Festival Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$0	\$0	\$0	\$0	\$0	-
PERSONNEL	PART TIME WAGES	6,314	9,839	15,461	12,342	(3,119)	-20.2%
PERSONNEL	FICA	483	753	2,303	944	(1,359)	-59.0%
PERSONNEL	WORKERS COMPENSATION	221	9	11	11	0	3.9%
OPERATING	OTHER CONTRACTED SERVICES	180	13,044	13,825	16,325	2,500	18.1%
OPERATING	PRINTING	215	1,178	2,100	2,000	(100)	-4.8%
OPERATING	ADVERTISING	575	2,783	3,200	3,200	-	-
OPERATING	LEASE/RENT OF EQUIPMENT	2,236	8,344	11,975	10,850	(1,125)	-9.4%
OPERATING	SPECIAL EVENTS	5,100	5,954	5,900	5,900	-	-
OPERATING	AGRICULTURAL SUPPLIES	1,900	2,483	3,000	3,000	-	-
OPERATING	PROGRAM SUPPLIES	1,550	6,501	7,500	7,500	-	-
Total		\$18,774	\$50,886	\$65,275	\$62,072	(\$3,203)	-4.9%

Budget Comments

- Costs related to the annual Daffodil Festival.

Libraries

Budget Summary						
Library	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$646,978	\$684,758	\$811,297	\$800,061	-\$11,236	-1.4%
Operating	471,556	2,241,231	494,936	515,777	20,841	4.2%
Total	\$1,118,534	\$2,925,989	\$1,306,233	\$1,315,838	\$9,605	0.7%
Full Time Equivalents	11.5	11.0	11.6	11.7		

Library Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$359,689	\$368,653	\$448,280	\$419,589	-\$28,691	-6.4%
PERSONNEL	PART TIME WAGES	113,314	149,211	94,380	105,585	11,205	11.9%
PERSONNEL	WORK AS REQUIRED	-	-	68,624	68,624	-	-
PERSONNEL	FICA	35,547	38,932	46,505	45,424	(1,081)	-2.3%
PERSONNEL	VRS	38,684	43,933	50,579	51,106	527	1.0%
PERSONNEL	HMP	94,576	78,354	96,993	103,691	6,698	6.9%
PERSONNEL	GROUP LIFE	4,649	4,993	5,564	5,623	59	1.1%
PERSONNEL	WORKERS COMP	519	682	372	419	47	12.6%
OPERATING	MERCHANT CREDIT CARD FEES	-	-	-	297	297	-
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	973	1,500	527	54.2%
OPERATING	MAINT SVC CONTRACT	18,653	13,120	13,000	17,377	4,377	33.7%
OPERATING	MAINT SVC CONTRACT-VSL	10,000	10,000	10,000	10,000	-	-
OPERATING	POSTAGE	905	1,503	1,650	1,650	-	-
OPERATING	TELEPHONE	5,464	5,418	4,300	6,340	2,040	47.4%
OPERATING	TELEPHONE-VSL	2,218	2,200	2,200	2,200	-	-
OPERATING	LEASE/RENT OF BUILDINGS	280,478	243,154	292,118	-	(292,118)	-100.0%
OPERATING	LEASE PRINC-MAIN ST LIB	-	-	-	125,289	125,289	-
OPERATING	LEASE INT-MAIN ST LIB	-	-	-	64,498	64,498	-
OPERATING	LEASE CAM-MAIN ST LIB	-	-	-	47,061	47,061	-
OPERATING	LEASE PRINC-POINT LIB	-	40,001	-	41,185	41,185	-
OPERATING	LEASE INT-POINT LIB	-	11,290	-	13,713	13,713	-
OPERATING	LEASE CAM-POINT LIB	-	-	-	12,767	12,767	-
OPERATING	TRAINING	370	112	500	500	-	-
OPERATING	TRAINING-VSL	902	1,000	1,000	1,000	-	-
OPERATING	OFFICE SUPPLIES	8,232	7,650	7,000	7,000	-	-
OPERATING	OFFICE SUPPLIES-VSL	14,657	14,851	15,000	15,000	-	-
OPERATING	FUEL-VEHICLE	737	557	-	557	557	-
OPERATING	LIBRARY MAT	9,778	5,614	8,500	8,500	-	-
OPERATING	LIBRARY MAT-VSL	107,037	94,274	118,695	119,343	648	0.5%
OPERATING	OTHER EXP-DONATIONS	572	1,784	11,500	11,500	-	-
OPERATING	OTHER EXPENSES-GRANTS	8,559	33,939	8,500	8,500	-	-

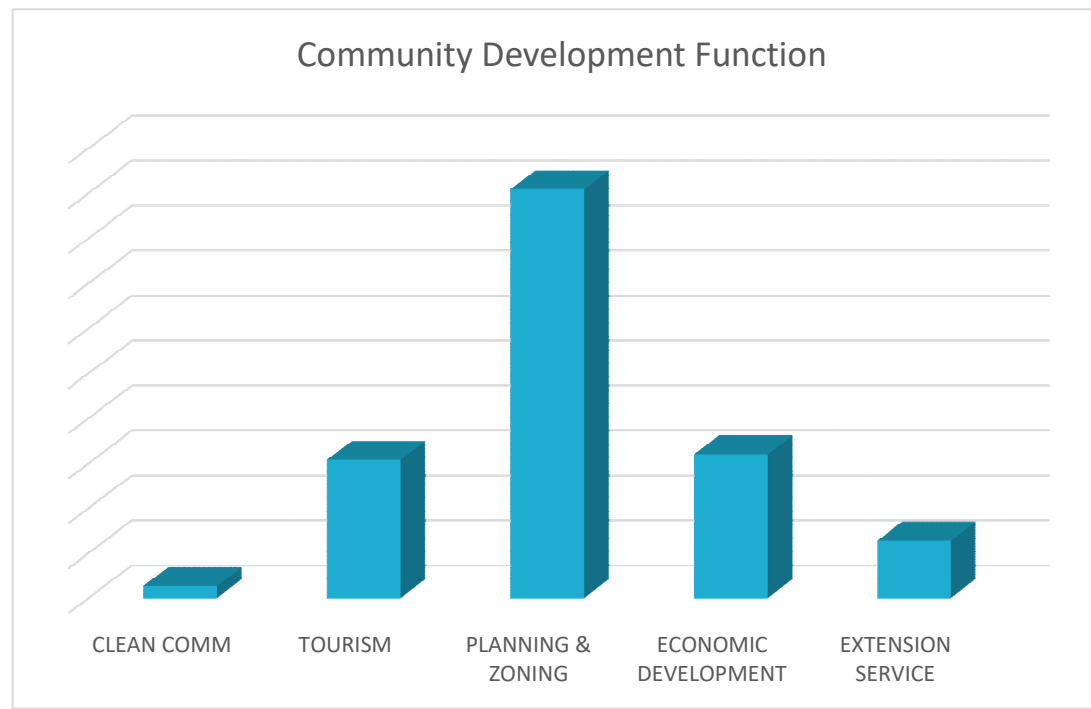
Library Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	FMRR	2,995	-	-	-	-	-
OPERATING	CAP OUTLAY-MAIN ST LIB*	-	1,754,763	-	-	-	-
Total		\$1,118,534	\$2,925,989	\$1,306,233	\$1,315,838	\$9,605	0.7%

Budget Comments

- In FY2022, the implementation of Governmental Accounting Standards Board (GASB) Statement 87 changed the reporting of capital leases to separately report principal and interest. This change is reflected in the FY2022-FY2024 figures.
- *This change also created a one-time revenue and offsetting expenditure “Cap Outlay-Main St Lib” of \$1,754,763 to add the capital lease to the financial statements. This is an accounting adjustment only. FY2022 personnel and operating costs without this accounting change were \$1,171,226.

Community Development Summary

Department/Budget Unit	FY22 Actual	FY23 Amended	FY24 Proposed	\$ Change FY23- FY24	% Change FY23- FY24
CLEAN COMMUNITY	\$18,694	\$26,537	\$27,589	\$1,052	4.0%
TOURISM	202,376	262,216	308,807	46,591	17.8%
PLANNING & ZONING	735,322	824,733	909,808	85,075	10.3%
ECONOMIC DEVELOPMENT	307,573	315,402	321,181	5,779	1.8%
VIRGINIA COOPERATIVE EXTENSION	107,958	117,309	128,687	11,378	9.7%
COMMUNITY DEVELOPMENT TOTAL	\$1,371,923	\$1,546,197	\$1,696,072	\$149,875	9.7%



Clean Community

Budget Summary						
Clean Comm	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$20,448	\$16,117	\$21,791	\$22,304	\$513	2.4%
Operating	3,398	2,577	4,746	5,285	539	11.4%
Total	\$23,846	\$18,694	\$26,537	\$27,589	\$1,052	4.0%
Full Time Equivalents	0.5	0.5	0.5	0.5		

Clean Community Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$0	\$0	\$0	\$0	\$0	\$0
PERSONNEL	PART TIME WAGES	18,986	14,960	20,230	20,704	474	2.3%
PERSONNEL	FICA	1,452	1,144	1,547	1,584	37	2.4%
PERSONNEL	WORKERS COMPENSATION	9	12	14	16	2	14.3%
OPERATING	PROFESSIONAL SERVICES	608	699	696	735	39	5.6%
OPERATING	PRINTING	87	31	200	200	-	-
OPERATING	TRAINING	-	-	250	250	-	-
OPERATING	DUES & MEMBERSHIP	-	-	-	300	300	-
OPERATING	OFFICE SUPPLIES	-	134	100	100	-	-
OPERATING	OTHER EXP-DONATIONS	1,011	-	1,000	1,000	-	-
OPERATING	OTHER EXPENSES-GRANTS	-	-	1,000	1,000	-	-
OPERATING	PROGRAM SUPPLIES	1,693	1,713	1,500	1,700	200	13.3%
Total		\$23,846	\$18,694	\$26,537	\$27,589	\$1,052	4.0%

Budget Comments

- Clean community is designed to promote and coordinate recycling, community clean-ups and beautification efforts, as well as provide educational information and outreach.

Tourism

Budget Summary						
Tourism	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$98,942	\$123,408	\$179,810	\$183,200	\$3,390	1.9%
Operating	79,178	78,969	82,406	125,607	43,201	52.4%
Total	\$178,120	\$202,376	\$262,216	\$308,807	\$46,591	17.8%
Full Time Equivalents	2.5	2.5	2.6	2.7		

Tourism Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$50,747	\$70,667	\$100,123	\$100,068	-\$55	-0.1%
PERSONNEL	PART TIME WAGES	24,295	24,635	23,600	28,038	4,438	18.8%
PERSONNEL	WORK AS REQUIRED	-	-	5,832	6,354	522	9.0%
PERSONNEL	FICA	5,714	7,242	9,485	10,286	801	8.4%
PERSONNEL	VRS	5,776	8,271	12,032	12,189	157	1.3%
PERSONNEL	HMP	11,652	11,582	27,328	24,822	(2,506)	-9.2%
PERSONNEL	GROUP LIFE	694	940	1,324	1,341	17	1.3%
PERSONNEL	WORKERS COMPENSATION	63	71	86	102	16	18.6%
OPERATING	PROFESSIONAL SERVICES	21	149	205	200	(5)	-2.4%
OPERATING	OTHER CONTRACTED SERVICES	3,832	12,932	7,040	7,920	880	12.5%
OPERATING	MAINT SVC CONTRACT	2,316	835	626	375	(251)	-40.1%
OPERATING	PRINTING	-	5,818	7,000	9,000	2,000	28.6%
OPERATING	ADVERTISING	10,394	13,287	20,059	21,059	1,000	5.0%
OPERATING	ADVERTISING-GRANT FUNDED	10,000	10,000	-	40,000	40,000	-
OPERATING	POSTAGE	144	-	-	-	-	-
OPERATING	TELEPHONE	1,589	85	233	-	(233)	-100.0%
OPERATING	TRAINING	518	1,093	3,150	3,100	(50)	-1.6%
OPERATING	DUES & MEMBERSHIP	1,040	1,275	2,393	1,753	(640)	-26.7%
OPERATING	SPECIAL EVENTS	627	1,113	2,500	2,500	-	-
OPERATING	OFFICE SUPPLIES	1,664	1,651	2,200	1,700	(500)	-22.7%
OPERATING	MERCH FOR RESALE	9,789	11,382	12,000	13,000	1,000	8.3%
OPERATING	MUSEUM OPERATIONS	3,870	3,638	3,000	5,000	2,000	66.7%
OPERATING	VTC MARKETING GRANT	-	-	5,000	-	(5,000)	-100.0%
OPERATING	OTHER EXP-DONATIONS	-	-	2,000	5,000	3,000	150.0%
OPERATING	FMRR	33,376	15,710	15,000	15,000	-	-
Total		\$178,120	\$202,376	\$262,216	\$308,807	\$46,591	17.8%

Budget Comments

- Advertising grant funded increase is due to anticipated receipt of grant funds.

Planning and Zoning

Budget Summary						
Planning & Zoning	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$650,156	\$725,683	\$810,733	\$793,203	-\$17,530	-2.2%
Operating	13,364	9,640	14,000	116,605	102,605	732.9%
Total	\$663,521	\$735,322	\$824,733	\$909,808	\$85,075	10.3%
Full Time Equivalents	7.0	7.0	8.0	8.0		

Planning and Zoning Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$455,419	\$516,362	\$558,288	\$566,251	\$7,963	1.4%
PERSONNEL	SALARIES-OVERTIME	11	29	-	-	-	-
PERSONNEL	BOARD MEMBER SALARIES	4,025	6,300	6,300	6,300	-	-
PERSONNEL	FICA	33,437	37,579	43,191	43,801	610	1.4%
PERSONNEL	VRS	50,472	60,223	68,000	68,969	969	1.4%
PERSONNEL	HMP	100,510	98,055	127,081	99,844	(27,237)	-21.4%
PERSONNEL	GROUP LIFE	6,066	6,845	7,481	7,585	104	1.4%
PERSONNEL	WORKERS COMPENSATION	217	290	392	453	61	15.6%
OPERATING	MAINT SVC CONTRACT	2,919	2,055	-	2,055	2,055	-
OPERATING	OTHER CONTRACTED SERVICES	-	-	-	100,000	100,000	-
OPERATING	ADVERTISING	4,896	2,153	4,500	2,600	(1,900)	-42.2%
OPERATING	TRAINING	230	1,648	4,000	6,450	2,450	61.3%
OPERATING	DUES & MEMBERSHIP	2,037	2,102	2,200	2,300	100	4.5%
OPERATING	OFFICE SUPPLIES	3,182	1,683	3,200	3,200	-	-
OPERATING	FUEL-VEHICLE	-	-	-	-	-	-
OPERATING	OTHER MISC EXPENSES	100	-	100	-	(100)	-100.0%
Total		\$663,521	\$735,322	\$824,733	\$909,808	\$85,075	10.3%

Budget Comments

- Other Contracted Services includes \$100,000 for Comprehensive Plan update

Economic Development

Expenditure Details						
Economic Development	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$183,785	\$194,113	\$202,814	\$208,662	\$5,848	2.9%
Operating	88,540	113,460	112,588	112,519	(69)	-0.1%
Total	\$272,325	\$307,573	\$315,402	\$321,181	\$5,779	1.8%
Full Time Equivalents	2.0	2.0	2.0	2.0		

Economic Development Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$143,247	\$150,634	\$157,728	\$151,569	-\$6,159	-3.9%
PERSONNEL	SALARIES-OVERTIME	8	22	-	-	-	-
PERSONNEL	FICA	10,948	11,495	12,066	11,594	(472)	-3.9%
PERSONNEL	VRS	15,830	17,456	19,211	18,461	(750)	-3.9%
PERSONNEL	HMP	11,683	12,351	11,489	24,822	13,333	116.1%
PERSONNEL	GROUP LIFE	1,902	1,984	2,113	2,031	(82)	-3.9%
PERSONNEL	WORKERS COMPENSATION	167	170	207	185	(22)	-10.6%
OPERATING	MAINT SVC CONTRACT	-	8	41	-	(41)	-100.0%
OPERATING	MARKETING	32,919	31,414	36,000	36,000	-	-
OPERATING	TELEPHONE	488	673	-	-	-	-
OPERATING	TRAINING	40	1,330	750	750	-	-
OPERATING	HR WORKFORCE COUNCIL	19,006	19,006	9,337	9,337	-	-
OPERATING	SMALL BUSINESS INCENTIVES	-	25,000	30,000	30,000	-	-
OPERATING	HPT RDS SMALL BUSI DEV CT	5,000	5,000	5,000	5,000	-	-
OPERATING	MP REG AIRPORT AUTHORITY	30,000	30,000	30,000	30,000	-	-
OPERATING	DUES & MEMBERSHIP	730	706	660	710	50	7.6%
OPERATING	OFFICE SUPPLIES	212	214	300	300	-	-
OPERATING	BOOKS & SUBSCRIPTIONS	145	110	500	422	(78)	-15.6%
Total		\$272,325	\$307,573	\$315,402	\$321,181	\$5,779	1.8%

Budget Comments

- None

Virginia Cooperative Extension

Budget Summary						
Extension Service	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$53,020	\$53,405	\$58,070	\$61,170	\$3,100	5.3%
Operating	51,074	54,552	59,239	67,517	8,278	14.0%
Total	\$104,094	\$107,958	\$117,309	\$128,687	\$11,378	9.7%
Full Time Equivalents	1.0	1.0	1.0	1.0		

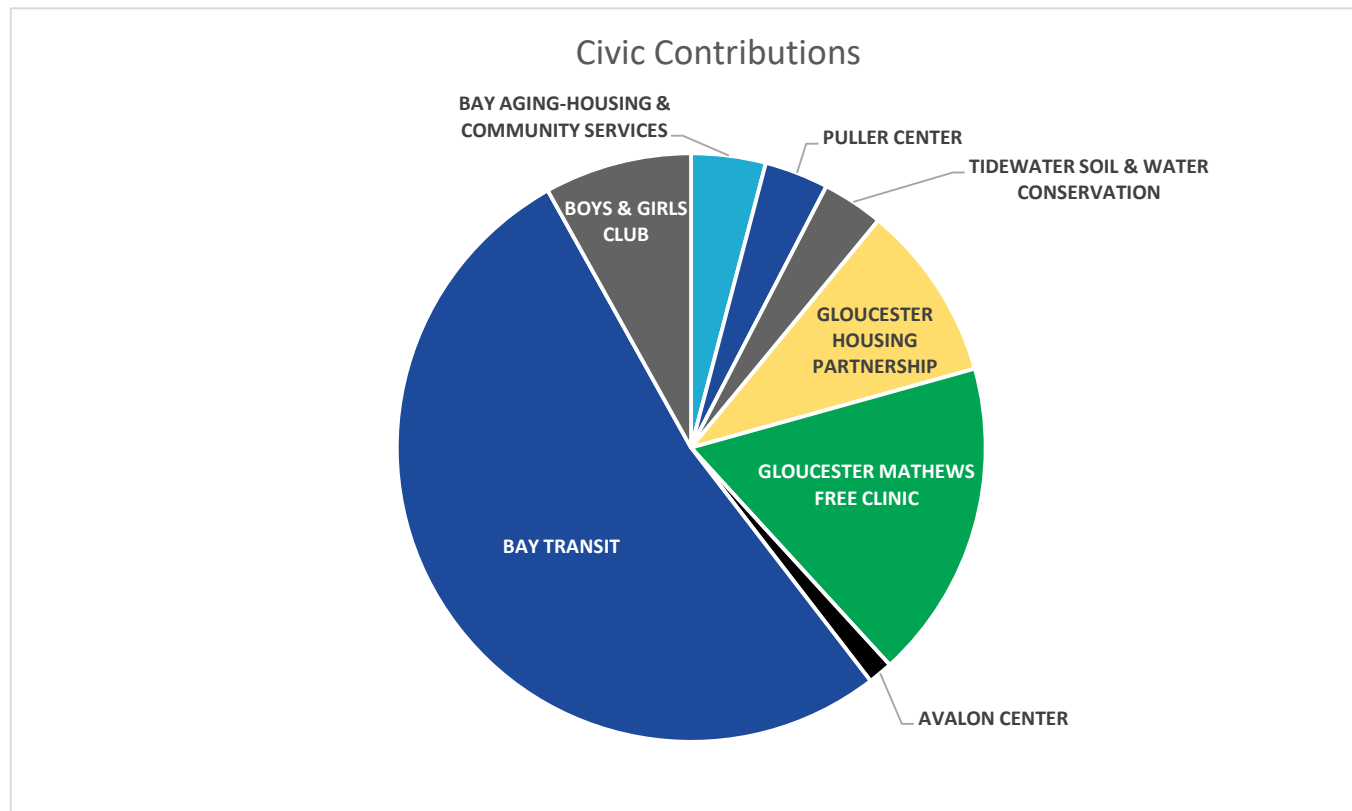
Virginia Cooperative Extension Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$34,033	\$35,640	\$37,871	\$39,495	\$1,624	4.3%
PERSONNEL	SALARIES-OVERTIME	523	715	570	750	180	31.6%
PERSONNEL	FICA	2,520	2,658	2,940	3,080	140	4.8%
PERSONNEL	VRS	3,761	4,202	4,613	4,810	197	4.3%
PERSONNEL	HMP	11,683	9,647	11,489	12,409	920	8.0%
PERSONNEL	GROUP LIFE	452	478	507	530	23	4.5%
PERSONNEL	WORKERS COMPENSATION	49	65	80	96	16	20.0%
OPERATING	POSTAGE	80	106	100	160	60	60.0%
OPERATING	TELEPHONE	5	11	389	-	(389)	-100.0%
OPERATING	TRAVEL-MILEAGE	-	-	800	800	-	-
OPERATING	TRAINING	59	507	200	200	-	-
OPERATING	EXTENSION SERVICE	49,844	53,014	56,500	65,107	8,607	15.2%
OPERATING	DUES & MEMBERSHIP	359	329	350	350	-	-
OPERATING	OFFICE SUPPLIES	96	222	200	200	-	-
OPERATING	AGRICULTURAL SUPPLIES	631	-	-	-	-	-
OPERATING	PROGRAM SUPPLIES	-	363	700	700	-	-
Total		\$104,094	\$107,958	\$117,309	\$128,687	\$11,378	9.7%

Budget Comments

- None

Civic Contributions/Non-Departmental Summary

CIVIC ORGANIZATION	FY21 Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed
BAY AGING-HOUSING & COMMUNITY SERVICES	\$15,000	\$15,150	\$15,150	\$15,150
PULLER CENTER	13,000	13,000	13,000	13,000
TIDEWATER SOIL & WATER CONSERVATION	12,500	12,500	12,500	12,500
GLOUCESTER HOUSING PARTNERSHIP	36,000	36,000	36,000	36,000
GLOUCESTER MATHEWS FREE CLINIC	65,000	65,000	65,000	65,000
AVALON CENTER	5,000	5,000	5,000	5,000
BAY TRANSIT	-	145,656	193,912	193,912
BOYS & GIRLS CLUB	30,000	30,000	30,000	30,000
TOTAL CIVIC CONTRIBUTIONS	\$176,500	\$322,306	\$370,562	\$370,562



Bay Aging

Budget Summary						
Bay Aging	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$15,000	\$15,150	\$15,150	\$15,150	\$0	0.0%
Total	\$15,000	\$15,150	\$15,150	\$15,150	\$0	0.0%

Budget Comments

- Requested \$15,605
- Proposed level funding in FY2024

Bay Transit

Budget Summary						
Bay Transit	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$0	\$145,656	\$193,912	\$193,912	\$0	0.0%
Total	\$0	\$145,656	\$193,912	\$193,912	\$0	0.0%

Budget Comments

- Requested \$199,730
- Proposed level funding in FY2024

VersAbility's Puller Center

Budget Summary						
VersAbility-Puller Center	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$13,000	\$13,000	\$13,000	\$13,000	\$0	0.0%
Total	\$13,000	\$13,000	\$13,000	\$13,000	\$0	0.0%

Budget Comments

- Requested level funding, as proposed in FY2024

Avalon Center

Budget Summary						
Avalon	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%

Budget Comments

- Requested level funding, as proposed in FY2024

Boys & Girls Club

Budget Summary						
Boys & Girls Club	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Total	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%

Budget Comments

- Requested level funding, as proposed in FY2024

Tidewater Soil & Water Conservation District

Budget Summary						
Tidewater Soil & Water Conservation	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$12,500	\$12,500	\$12,500	\$12,500	\$0	0.0%
Total	\$12,500	\$12,500	\$12,500	\$12,500	\$0	0.0%

Budget Comments

- Requested \$16,500
- Proposed level funding in FY2024

Gloucester Housing Partnership

Budget Summary						
Gloucester Housing Partnership	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$36,000	\$36,000	\$36,000	\$36,000	\$0	0.0%
Total	\$36,000	\$36,000	\$36,000	\$36,000	\$0	0.0%

Budget Comments

- Requested \$85,450
- Proposed level funding in FY2024

Gloucester Mathews Care Clinic

Budget Summary						
Gloucester Mathews Free Clinic	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$65,000	\$65,000	\$65,000	\$65,000	\$0	0.0%
Total	\$65,000	\$65,000	\$65,000	\$65,000	\$0	0.0%

Budget Comments

- Requested \$65,000
- Proposed level funding in FY2024

Contingency & Other Budget Matters Summary

BUDGET UNIT	FY2024 Proposed
CA CONTINGENCY	\$200,000
COST OF LIVING (COLA) - ALL STAFF 5%	\$1,061,510
COST OF LIVING (COLA) - LE, CORRECTIONS, & DISPATCH ADDITIONAL 2%	\$150,217
CONTINGENCY GRANTS	\$100,000
FMRR/CAPITAL OUTLAY NEW	\$750,000
ADMINISTRATIVE INCREASES	\$40,000
TRANSFER SAVINGS	(\$300,000)
VACANCY SAVINGS	(\$300,000)
TOTAL CONTINGENCY/OTHER BUDGET MATTERS	\$1,701,727

Other Funds & General Fund Transfers Summary

Fund	FY24 Proposed Total Fund Budget	FY24 Proposed General Fund Transfer	% of Budget Supported by General Fund	% of Total Transfers
Schools - Operating Request	\$77,408,821	\$30,424,128	39.3%	74.3%
Social Services	6,579,235	\$2,170,677	33.0%	5.3%
Children's Services Act	1,524,000	\$650,000	42.7%	1.6%
Capital Improvements	7,100,705	\$2,856,999	40.2%	7.0%
Debt Service	7,492,381	\$4,865,858	64.9%	11.9%
TOTAL	\$100,105,142	\$40,967,662		

The table above represents the total of each fund and the respective portion of General Fund transfers supporting that fund.

General Fund Support to Other Funds



Schools – Operating, Special Education, and Cafeteria Funds

School Operating Fund					
Revenues	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
Local Revenue	\$320,627	\$134,500	\$184,000	\$49,500	36.8%
Local Transfer	26,750,045	28,742,836	30,424,128	1,681,292	5.8%
State Revenue	33,570,768	35,217,905	38,874,739	3,656,834	10.4%
Federal Revenue	6,010,057	8,780,270	7,326,654	(1,453,616)	-16.6%
Total revenues	\$66,651,497	\$72,875,511	\$76,809,521	\$3,934,010	5.4%

Expenditures	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
School Operating	\$66,651,497	\$72,875,511	\$76,809,521	\$3,934,010	5.4%
Total expenditures	\$66,651,497	\$72,875,511	\$76,809,521	\$3,934,010	5.4%

Special Education Fund					
Revenues	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
Local Revenue	\$526,789	\$757,268	\$668,156	(\$89,112)	-11.8%
State Revenue	9,676	26,000	26,000	-	-
Total revenues	\$536,464	\$783,268	\$694,156	(\$89,112)	-11.4%

Expenditures	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
Special Education	\$536,464	\$783,268	\$694,156	(\$89,112)	-11.4%
Total expenditures	\$536,464	\$783,268	\$694,156	(\$89,112)	-11.4%

Cafeteria Fund					
Revenues	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
Local Revenue	\$155,041	\$1,353,885	\$862,021	(\$491,864)	-36%
State Revenue	70,075	101,515	124,087	22,572	22.2%
Federal Revenue	3,766,086	1,584,879	2,700,000	1,115,121	70.4%
Fund Balance	-	35,000	275,000	-	-
Total revenues	\$3,991,203	\$3,075,279	\$3,961,108	\$885,829	28.8%

Expenditures	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
Cafeteria expenses	\$3,991,203	\$3,075,279	\$3,961,108	\$885,829	28.8%
Total expenditures	\$3,991,203	\$3,075,279	\$3,961,108	\$885,829	28.8%

Budget Comments

- Local transfer to School Operating Fund increased by \$1.7 million.

Children's Services Act

Budget Summary						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local	\$3,873	\$4,671	\$3,720	\$3,720	\$0	0.0%
Local Transfer	468,659	247,295	650,000	650,000	-	0.0%
State	670,135	483,123	852,280	852,280	-	0.0%
Federal	49,872	29,926	24,742	18,000	(6,742)	-27.2%
Total revenues	\$1,192,538	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Children Services	\$1,192,538	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%
Total expenditures	\$1,192,538	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%

Children's Service Act Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	CSA PROGRAM EXPENSES	\$1,177,984	\$748,796	\$1,500,000	\$1,500,000	\$0	0.0%
OPERATING	FAMILY PRESERVATION-SUPPO	14,553	16,218	24,000	24,000	-	-
OPERATING	PRMT SF & STB FM (PSSF)	-	-	6,742	-	(6,742)	-100.0%
Total		\$1,192,538	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%

Budget Comments

- Decrease in federal dollars is due to decrease in COVID funding

Social Services

Budget Summary						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local	\$234	\$0	\$0	\$0	\$0	0%
Local Transfer	1,439,956	1,246,206	1,933,866	2,170,677	236,811	12.2%
State	1,342,116	1,326,032	1,714,569	1,807,272	92,703	5.4%
Federal	2,271,139	2,144,007	2,450,148	2,601,286	151,138	6.2%
Total revenues	\$5,053,445	\$4,716,244	\$6,098,583	\$6,579,235	\$480,652	7.9%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Social Services	\$5,053,445	\$4,716,244	\$6,098,583	\$6,579,235	\$480,652	\$0
Total expenditures	\$5,053,445	\$4,716,244	\$6,098,583	\$6,579,235	\$480,652	7.9%
Full time equivalents	51.0	50.0	53.0	55.0		

Social Services Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$2,335,220.4	\$2,294,046.3	\$2,621,965.0	\$2,905,837.0	\$283,872.0	10.8%
OPERATING	SALARIES-STATE	-	-	141,154	-	(141,154)	-100.0%
PERSONNEL	SALARIES-OVERTIME	36,316	47,129	48,000	75,000	27,000	56.3%
PERSONNEL	FICA	173,871	172,823	207,762	228,033	20,271	9.8%
PERSONNEL	VRS	255,123	259,876	324,941	353,931	28,990	8.9%
PERSONNEL	HMP	557,010	446,750	573,289	633,327	60,038	10.5%
PERSONNEL	GROUP LIFE	31,125	29,943	35,747	38,940	3,193	8.9%
OPERATING	UNEMPLOYMENT INSURANCE	-	-	2,000	2,000	-	-
PERSONNEL	WORKERS COMPENSATION	6,730	6,925	8,722	6,904	(1,818)	-20.8%
OPERATING	OTHER CONTRACTED SERVICES	59,168	59,938	74,800	74,800	-	-
OPERATING	ADVERTISING	182	-	200	200	-	-
OPERATING	ELECTRICAL SERVICES	18,247	20,188	25,750	35,000	9,250	35.9%
OPERATING	POSTAGE	4,121	6,063	7,000	7,000	-	-
OPERATING	TELEPHONE	25,914	30,218	32,000	32,960	960	3.0%
OPERATING	VEHICLE INSURANCE	2,461	2,281	2,875	2,875	-	-
OPERATING	SURETY BOND PAYMENTS	100	100	100	100	-	-
OPERATING	TRAINING	1,255	5,778	7,800	8,000	200	2.6%
OPERATING	DUES & MEMBERSHIP	1,045	110	1,050	1,050	-	-
OPERATING	OFFICE SUPPLIES	24,117	28,166	32,900	32,900	-	-
OPERATING	FMRR	16,117	19,395	15,000	20,000	5,000	33.3%
OPERATING	AUXILIARY GRANTS	168,528	132,531	210,000	210,000	-	-

Social Services Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	FOSTERING FUTURES-IV E	43,721	22,896	48,000	40,000	(8,000)	-16.7%
OPERATING	ADC-FOSTER CARE	302,851	112,335	210,000	210,000	-	-
OPERATING	FOSTERING FUTURES-ADOPT F	-	-	9,400	5,000	(4,400)	-46.8%
OPERATING	SUBSIDIZED ADOPTION	614,510	700,374	877,000	944,000	67,000	7.6%
OPERATING	STATE/LOCAL ADOPTION	331,813	277,412	355,000	355,000	-	-
OPERATING	KINSHIP GUARDN ASST PRO	-	-	24,500	25,000	500	2.0%
OPERATING	OTHER MISC EXPENSES	-	185	8,000	8,000	-	-
OPERATING	ADULT SERVICES	12,311	15,121	35,000	35,000	-	-
OPERATING	PREVENTIVE SERVICEES	1,878	1,492	3,000	3,000	-	-
OPERATING	PREVENTION/ADULTS	1,045	463	8,000	8,000	-	-
OPERATING	CHILD WELFARE SUBST ABUSE	1,890	2,535	4,800	4,800	-	-
OPERATING	VIEW	-	-	40,000	40,000	-	-
OPERATING	OTHER MISC EXPENSES	2,598	2,269	8,000	8,000	-	-
OPERATING	GUARDIANSHIP PETITIONS	-	-	3,500	3,500	-	-
OPERATING	IV-E PREVENTION SERVICES	-	-	65,000	25,000	(40,000)	-61.5%
OPERATING	APS COVID	-	-	9,500	9,000	(500)	-5.3%
OPERATING	RESPIRE CARE PROGRAM	180	380	800	800	-	-
OPERATING	INDEPENDENT LIVING GRANT	16,905	840	7,500	7,500	-	-
OPERATING	CHAFEE EDUCATION	-	-	1,500	3,000	1,500	100.0%
OPERATING	INDEPENDENT LIVING COVID	2,884	12,116	500	-	(500)	-100.0%
OPERATING	CHAFEE EDUCATION COVID	-	272	1,500	-	(1,500)	-100.0%
OPERATING	ADOPTION INCENTIVE	141	1,227	1,000	1,000	-	-
PERSONNEL	BOARD MEMBER SALARIES	3,500	3,500	3,500	3,500	-	-
PERSONNEL	FICA	267	267	228	267	39	17.1%
OPERATING	TRAVEL-LOCAL MEETINGS	300	300	300	300	-	-
OPERATING	COLA	-	-	-	170,711	170,711	-
Total		\$5,053,445	\$4,716,244	\$6,098,583	\$6,579,235	\$480,652	7.9%

Budget Comments

- Change in salaries is due to allocation of state and county funded positions.

Capital Improvement Fund

Budget Summary						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local Revenue	\$170	\$255	\$0	\$0	\$0	0%
Miscellaneous	74,983	267,648	528,096	-	(528,096)	-100.0%
State Revenue	627,478	102,313	5,476,429	333,788	(5,142,642)	-93.9%
Federal Revenue	220,967	36,766	1,842,731	-	(1,842,731)	-100.0%
Fund Balance	-	-	52,314,451	59,919	(52,254,532)	-99.9%
Long Term Debt	5,451,432	35,067,792	16,032,293	3,850,000	(12,182,293)	-76.0%
Local Transfers	1,291,714	3,634,315	2,258,598	2,856,999	598,401	26.5%
Total revenues	\$7,666,744	\$39,109,088.97	\$78,452,598	\$7,100,705	(\$71,351,893)	-90.9%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Capital Projects	\$2,785,726	\$9,447,381	\$78,452,598	\$7,100,705	(71,351,893)	-90.9%
Total expenditures	\$2,785,726	\$9,447,381	\$78,452,598	\$7,100,705	(\$71,351,893)	-90.9%

Capital Improvement Fund Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	BATHROOM REMODEL	\$0	\$0	\$513,500	\$0	-\$513,500	-100.0%
OPERATING	SCHOOL PAVING	-	-	1,588,650	-	(1,588,650)	-100.0%
OPERATING	SCHOOL HVAC REPLACEMENT	-	633,073	1,899,219	-	(1,899,219)	-100.0%
OPERATING	SCHOOL ROOF REPLAC-RECOAT	-	226,310	-	-	-	-
OPERATING	SCH PRJ CONTINGENCY	-	-	2,150,493	-	(2,150,493)	-100.0%
OPERATING	BUS REPLACEMENT	-	-	-	958,576	958,576	-
OPERATING	BUS A/C RETROFIT	-	-	-	124,000	124,000	-
OPERATING	BUS SAFETY COMMUNICATION	285,853	-	-	-	-	-
OPERATING	ACHILLES BUS LOOP	249,238	388,099	79,200	-	(79,200)	-100.0%
OPERATING	PAGE ATHLETIC FIELDS	23,676	560,308	-	-	-	-
OPERATING	CAPITAL OUTLAY REPLACE	-	1,437,210	59,347,632	-	(59,347,632)	-100.0%
OPERATING	GLOUCESTER HS A&E	27,373	-	-	-	-	-
OPERATING	SCHOOL BUS COMPOUND	180,183	3,525,014	4,639,764	-	(4,639,764)	-100.0%
OPERATING	LIGHTING	-	715,364	-	-	-	-
OPERATING	PLAYGROUND	-	592,611	113,978	-	(113,978)	-100.0%
OPERATING	TAX SOFTWARE	45,785	15,068	108,885	-	(108,885)	-100.0%
OPERATING	BROADBAND A-VATI	28,000	285,842	437,548	-	(437,548)	-100.0%
OPERATING	BROADBAND B	-	370,682	290,158	-	(290,158)	-100.0%
OPERATING	ANIMAL CONTROL	5,902	-	-	-	-	-
OPERATING	OLDER ADULT FACILITY	14,771	4,500	67,401	-	(67,401)	-100.0%
OPERATING	ABERDEEN&TIMBERNCK DREDG	-	-	2,938,000	-	(2,938,000)	-100.0%
OPERATING	COURT CIRCLE - VDOT TAP	42,367	24,776	809,104	-	(809,104)	-100.0%

Capital Improvement Fund Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	911 CALL HNDLG&REC EQUIP	-	-	-	-	-	-
OPERATING	CEDAR BUSH CREEK DREDGING	123,184	51,816	-	-	-	-
OPERATING	COURT CIRCLE SITE IMPROVE	-	371	33,763	-	(33,763)	-100.0%
OPERATING	ADA ACCESSIBILITY IMPROVE	-	194,875	-	-	-	-
OPERATING	ARC FLASH	-	48,408	-	-	-	-
OPERATING	ABERDEEN CREEK PIER REHAB	-	-	161,000	445,050	284,050	176.4%
OPERATING	WOODVILLE PARK FIELDS	-	-	907,753	-	(907,753)	-100.0%
OPERATING	HIST BLDG PRES	-	-	250,000	-	(250,000)	-100.0%
OPERATING	FEMA FMA-03-VA-2019-008	-	5,838	376,195	-	(376,195)	-100.0%
OPERATING	ARK PARK IMPROVEMTS	-	-	60,000	123,300	63,300	105.5%
OPERATING	FEMA FMA 2017-002	3,256	2,677	171,911	-	(171,911)	-100.0%
OPERATING	FEMA HMA GLASS	26,744	6,740	482,161	-	(482,161)	-100.0%
OPERATING	FEMA HMA GUINEA	183,945	4,990	428,208	-	(428,208)	-100.0%
OPERATING	ABERDEEN CREEK PROJECT	132,172	-	-	-	-	-
OPERATING	TIMBERNECK CREEK PROJECT	130,172	-	-	-	-	-
OPERATING	TUCKER STORE	66,642	18,094	-	-	-	-
OPERATING	WEROWOCOMOCO	20,500	-	-	-	-	-
OPERATING	COUNTY PAVING PROGRAM	-	33,957	290,000	434,953	144,953	50.0%
OPERATING	PR&T ADA IMPROVEMENTS	-	-	108,075	-	(108,075)	-100.0%
OPERATING	PR&T SUPPORT FACILITIES	-	71,434	-	-	-	-
OPERATING	LIFT-WING FIELD MOWER	-	62,919	-	-	-	-
OPERATING	PS RADIO TOWER UPGRADES	-	-	-	3,850,000	3,850,000	-
OPERATING	LIBRARY IMPROVEMENTS	-	-	200,000	-	(200,000)	-100.0%
OPERATING	CAPITAL SOCIAL SERVICES	1,195,964	166,406	-	-	-	-
OPERATING	NEW FY24-BUS GARAGE CONVERSION	-	-	-	805,000	805,000	-
OPERATING	NEW FY24-JAIL CONSOLE REPLACEMENT	-	-	-	209,826	209,826	-
OPERATING	NEW FY24 BEAVERDAM FLOATING DOCK	-	-	-	150,000	150,000	-
Total		\$2,785,726	\$9,447,381	\$78,452,598	\$7,100,705	(\$71,351,893)	-90.9%

Budget Comments

- New projects for FY2024 are highlighted in yellow
- Radio Tower Upgrades is shown as the full \$3,850,000 in both the revenue and expenditures to properly account for the full lease at inception. \$500,000 is included in the Debt Service Fund as the first year payment.
- Aberdeen Creek Pier Rehab was budgeted in FY2023, but new funding had to be requested due to high bids, so entire project cost is shown in FY2024.

FY2024 Proposed Capital Projects			
Department	Capital Project	FY2024 Proposed Budget	Funding Source
Schools	School bus replacement	\$958,576	Paygo
Schools	School bus a/c retrofit	124,000	Paygo
Engineering	Aberdeen creek pier rehab	445,050	Grant
Parks, rec, & tourism	Ark Park improvements	123,300	Paygo
Engineering	County paving program	434,953	Paygo
Engineering	Ps radio tower upgrades	3,850,000	Lease Finance
Engineering	FY24 New- bus garage conversion	805,000	Paygo
Sheriff's department	FY24 New- jail console replacement	209,826	Paygo
Parks, rec, & tourism	FY24 New- Beaverdam floating dock	150,000	Paygo
Total Proposed FY2024 Projects		<u>\$7,100,705</u>	

Project Highlights

To qualify as a capital project or expenditure a project must fulfill the following requirements:

- ✓ Minimum cost of \$50K per unit
- ✓ Minimum useful life of five years

Projects that qualify include:

- ✓ Construction - Production of long-term assets, fixed works and structures, or additions, replacements and major alterations, either on a contractual basis by private contractors or by county work forces.
- ✓ Purchase of land and existing structures
- ✓ Communications and Information Technology Projects

Opioid Abatement Fund

Budget Summary

Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local	\$0	\$0	\$0	\$100,000	\$100,000	0%
Total revenues	\$0	\$0	\$0	\$100,000	\$100,000	0%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Opioid Abatement	\$0	\$0	\$0	\$100,000	\$100,000	0%
Total expenditures	\$0	\$0	\$0	\$100,000	\$100,000	0%

Budget Comments

- Funded with opioid settlement payments.

Debt Service Fund

Budget Summary						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local Transfer	\$3,625,623	\$3,724,355	\$4,186,450	\$4,865,858	\$679,408	16.2%
Local Transfer-School Sales Tax	-	289,826	1,157,500	2,292,105	1,134,605	98.0%
State	-	109,358	-	109,358	109,358	-
Federal	357,122	237,844	237,295	225,060	(\$12,235)	-5.2%
Loan Proceeds	5,335,000	4,811,458	308,115	-	(\$308,115)	-100%
Total revenues	\$9,317,744	\$9,172,841	\$5,889,360	\$7,492,381	\$1,603,021	27.2%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Debt Service	\$9,422,323	\$9,171,767	\$5,889,360	\$7,492,381	\$1,603,021	27.2%
Total expenditures	\$9,422,323	\$9,171,767	\$5,889,360	\$7,492,381	\$1,603,021	27.2%

Debt Service Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	REDEMPTION PSA BONDS	\$2,418,219.0	\$0.0	\$0.0	\$0.0	\$0.0	-
OPERATING	SCH BND PRIN-ST ELIGIBLE	-	99,163	137,965	964,616	826,651	599.2%
OPERATING	SCH BND PRIN-ST INELIGIB.	-	2,534,690	2,603,293	2,896,509	293,216	11.3%
OPERATING	REDEMPTION OF PREMIUM	25,960	-	-	-	-	-
OPERATING	INTEREST PSA LOANS	1,071,133	-	-	-	-	-
OPERATING	SCH BND INT-ST ELIGIBLE	-	190,663	1,019,535	1,327,489	307,954	30.2%
OPERATING	SCH BND INT-ST INELIGIBLE	-	1,000,892	1,074,689	1,061,327	(13,362)	-1.2%
OPERATING	BOND ISSUANCE COSTS	66,372	50,129	-	-	-	-
OPERATING	BOND ISSUANCE COST ELIGIB	-	115,059	308,115	-	(308,115)	-
OPERATING	FISCAL AGENT FEES	3,825	3,575	4,600	4,600	-	-
OPERATING	COURTHOUSE LOAN PRINCIPAL	346,000	520,022	350,000	494,399	144,399	41.3%
OPERATING	COMMUNICATIONS-PRINCIPAL	190,015	-	200,000	184,479	(15,521)	-
OPERATING	COMMUNICATIONS-INTEREST	-	-	-	15,520	15,520	-
OPERATING	RADIO LEASE-NEW	-	-	-	500,000	500,000	-
OPERATING	COURTHOUSE LOAN INTEREST	108,800	24,771	191,163	43,442	(147,721)	-77.3%
OPERATING	REFUNDING ESCROW	5,192,000	4,632,803	-	-	-	-
Total		\$9,422,323	\$9,171,767	\$5,889,360	\$7,492,381	\$1,603,021	27.2%

Budget Comments

- The Debt Service Fund is funded with \$2,292,105 in transfers from the school sales tax to pay eligible debt service.

School Sales Tax Fund

Budget Summary						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Sales tax revenue	\$0	\$5,487,143	\$5,250,000	\$6,261,023	\$1,011,023	19.3%
Total revenues	\$0	\$5,487,143	\$5,250,000	\$6,261,023	\$1,011,023	19.3%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Transfers out	\$0	\$289,826	\$1,157,500	\$2,292,105	\$1,134,605	98.0%
Debt Service Reserve	-	-	4,092,500	3,968,918	(123,582)	-3.0%
Total expenditures	\$0	\$289,826	\$5,250,000	\$6,261,023	\$1,011,023	19.3%

School Sales Tax Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	RESERVE-FUTURE DEBT SER	\$0.0	\$0.0	\$4,092,500.0	\$3,968,918.0	-\$123,582.0	-
OPERATING	TRANSFERS OUT	-	289,826	1,157,500	2,292,105.0	1,134,605.0	98.0%
Total		\$0	\$289,826	\$5,250,000	\$6,261,023	\$1,011,023	19.3%

Budget Comments

- None

Public Utilities

Budget Summary						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Development/Connection Fees	\$621,040	\$718,300	\$621,040	\$765,000	\$143,960	23.2%
Charges for Services	4,247,854	4,127,402	4,179,381	4,389,611	210,230	5.0%
Use of Fund Balance/Other	-	-	1,338,711	736,889	(601,822)	-45.0%
Federal Grant	4,147	-	-	-	-	-
State Grant	1,106	-	-	-	-	-
Capital Contribution-ARPA	11,266	142,651	-	-	-	-
Miscellaneous	24,261	31,109	20,956	30,002	9,046	43.2%
Investment Income	8,870	33,680	30,614	88,291	57,677	188.4%
Total revenues	\$4,918,545	\$5,053,142	\$6,190,702	\$6,009,793	(\$180,909)	-2.9%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Debt Service	\$155,445	\$100,266	\$911,656	\$1,102,764	\$191,108	21.0%
Capital	286,525	453,068	1,634,148	827,000	(807,148)	-49.4%
Operating	2,322,840	2,518,125	1,632,016	1,660,744	28,728	1.8%
Personnel	2,031,011	1,702,567	2,012,882	2,419,285	406,403	20.2%
Total expenditures	\$4,795,820	\$4,774,026	\$6,190,702	\$6,009,793	(\$180,909)	-2.9%
Full time equivalents	29.0	27.0	28.0	28.0		

Utilities Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	SALARIES	\$1,143,137	\$1,186,152	\$1,465,824	\$1,498,833	\$33,009	2.3%
PERSONNEL	PART TIME WAGES	21,099	-	-	-	-	-
PERSONNEL	SALARIES-OVERTIME	45,670	72,472	60,000	36,000	(24,000)	-40.0%
OPERATING	ONCALL	13,442	13,296	13,296	19,944	6,648	50.0%
PERSONNEL	FICA	88,916	92,378	117,740	118,944	1,204	1.0%
PERSONNEL	VRS	317,994	103,781	178,537	182,558	4,021	2.3%
PERSONNEL	HMP	346,775	280,478	365,596	414,668	49,072	13.4%
PERSONNEL	GROUP LIFE	24,372	12,554	19,640	20,084	444	2.3%
PERSONNEL	WORKERS COMPENSATION	29,606	26,654	29,822	41,176	11,354	38.1%
OPERATING	COMPENSATED ABSENCE EXP	(3,283)	18,950	-	-	-	-
OPERATING	TRUSTEE FEES	2,100	-	2,100	-	(2,100)	-100.0%
OPERATING	MERCHANT CREDIT CARD FEES	540	7,926	6,600	7,162	562	8.5%
OPERATING	BANKING FEES	320	792	-	792	792	-
OPERATING	PROFESSIONAL SERVICES	158,730	117,082	182,000	101,500	(80,500)	-44.2%
OPERATING	CONSENT ORDER	46,005	50,087	245,000	156,000	(89,000)	-36.3%
OPERATING	LAB SERVICES	19,256	16,602	25,000	30,000	5,000	20.0%

Utilities Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	REPAIR & MAINTENANCE	27,332	192,794	105,000	25,000	(80,000)	-76.2%
OPERATING	MAINT SVC CONTRACT	24,909	40,143	122,225	120,000	(2,225)	-1.8%
OPERATING	ADVERTISING	-	548	750	548	(202)	-26.9%
OPERATING	ELECTRICAL SERVICES	162,294	161,475	160,000	189,834	29,834	18.6%
OPERATING	POSTAGE	33,167	37,878	40,600	41,600	1,000	2.5%
OPERATING	TELEPHONE	11,382	13,424	14,000	13,800	(200)	-1.4%
OPERATING	VEHICLE INSURANCE	-	5,885	6,600	8,500	1,900	28.8%
OPERATING	GENERAL LIABILITY INSUR	-	653	700	700	-	-
OPERATING	PROPERTY INSURANCE	31,966	16,367	16,500	19,600	3,100	18.8%
OPERATING	FLOOD INSURANCE	-	14,389	13,675	12,000	(1,675)	-12.2%
OPERATING	TRAINING	6,307	3,825	9,800	14,900	5,100	52.0%
OPERATING	DUES & MEMBERSHIP	2,901	2,605	2,306	2,694	388	16.8%
OPERATING	DEPRECIATION EXPENSE	1,109,183	1,075,251	-	-	-	-
OPERATING	AMORTIZATION	26,321	26,321	-	-	-	-
OPERATING	OFFICE SUPPLIES	3,548	8,339	10,000	15,000	5,000	50.0%
OPERATING	CHEMICAL SUPPLIES	147,404	177,431	179,000	230,000	51,000	28.5%
OPERATING	PLANT SUPPLIES	55,161	42,810	30,000	53,210	23,210	77.4%
OPERATING	DISTRIBUTION SUPPLIES	58,700	92,849	68,000	90,000	22,000	32.4%
OPERATING	WASTEWATER SUPPLIES	-	-	-	-	-	-
OPERATING	SEWER REPAIR SUPPLIES	15,779	5,874	10,000	6,000	(4,000)	-40.0%
OPERATING	SEWER PREV MAIN SUPPLIES	5,166	5,597	4,000	5,000	1,000	25.0%
OPERATING	TOOLS	19,175	14,812	10,000	17,850	7,850	78.5%
OPERATING	REPAIR & MAINTAIN/AUTO	-	-	-	28,621	28,621	-
OPERATING	FUEL-VEHICLE	49,026	61,370	131,000	44,200	(86,800)	-66.3%
OPERATING	UNIFORMS/CLOTHING	2,976	3,953	4,000	5,000	1,000	25.0%
OPERATING	INVENTORY SUPPLIES	51,130	99,863	50,000	80,000	30,000	60.0%
OPERATING	OTHER MISC EXPENSES	27,868	25,249	20,000	23,000	3,000	15.0%
OPERATING	PMTS TO VDH	17,574	18,281	18,833	19,000	167	0.9%
OPERATING	FMRR	31,879	-	-	106,500	106,500	-
OPERATING	CAPITAL-GRANT A	10,769	-	-	-	-	-
OPERATING	FURNITURE/FIXTURES-NEW	499	1,142	1,500	4,000	2,500	166.7%
OPERATING	OTH EQUIPMENT	-	-	2,744	-	(2,744)	-100.0%
OPERATING	INDIRECT COSTS	166,754	157,558	140,083	188,732	48,649	34.7%
OPERATING	VEHICLE REPLACEMENT	-	-	600,000	72,000	(528,000)	-88.0%
OPERATING	REDEMPTION OF PRINCIPAL	155,445	-	590,000	625,000	35,000	5.9%
OPERATING	INTEREST	-	70,148	221,656	190,522	(31,134)	-14.0%
OPERATING	BOND ISSUANCE COSTS	-	30,118	-	-	-	-
OPERATING	VPDES OUTMODS	-	-	-	575,000	575,000	-
OPERATING	ARC FLASH	-	64,920	43,300	-	(43,300)	-100.0%
OPERATING	PS #11 SEWER REHAB/REPAIR	5,703	73,288	200,000	-	(200,000)	-100.0%
OPERATING	PS #13 COLLECTION SYSTEM	33,802	37,276	197,724	-	(197,724)	-100.0%
OPERATING	RADIO READ CONVERSION	68,007	42,050	100,000	-	(100,000)	-100.0%
OPERATING	SURF WTP ROOF/FACADE RPR	7,084	127,869	100,000	-	(100,000)	-100.0%
OPERATING	WATER SYSTEM ASSESSMENT	89,683	107,665	-	-	-	-

Utilities Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	ABANDON RADIAL WELL	82,245	-	-	-	-	-
OPERATING	CLEMENT/GLOUC WTRLNE RPL	-	-	43,000	-	(43,000)	-100.0%
OPERATING	WTP SCADA UPGRADE	-	-	62,124	-	(62,124)	-100.0%
OPERATING	PS#15 CNTRL PANEL REPLACE	-	-	85,000	-	(85,000)	-100.0%
OPERATING	REPAIR LEAK FILTER #1	-	-	102,000	-	(102,000)	-100.0%
OPERATING	REPLACEMENT OF OLD METERS	-	-	100,000	287,242	187,242	187.2%
OPERATING	SAWGRASS POINT WATERLINE	-	-	35,000	-	(35,000)	-100.0%
OPERATING	WATER SYSTEM SECURITY	-	-	66,000	-	(66,000)	-100.0%
OPERATING	REFURBISH WTP MOTORS	-	-	-	150,000	150,000	-
OPERATING	LEAD SERVICE LINE INVENTORY	-	-	-	30,000	30,000	-
OPERATING	PAY MATTERS COLA	-	-	-	87,078	87,078	-
PERSONNEL	VACANCY SAVINGS	-	-	(194,541)	-	194,541	-100.0%
OPERATING	CAPITAL SAVINGS	-	-	(43,032)	-	43,032	-100.0%
PERSONNEL	HMP	-	(85,196)	-	-	-	-
Total		\$4,795,820	\$4,774,026	\$6,190,702	\$6,009,793	(\$180,909)	-2.9%

Budget Comments

- New projects for FY2024 are highlighted in yellow

Utilities FY2024 Proposed Capital Projects			
Department	Capital Project	FY2024 Proposed Budget	Funding Source
Utilities	VPDES Outmods	\$575,000	Paygo
Utilities	Replacement Of Old Meters	287,242	Long-term Financing
Utilities	Refurbish WTP Motors	150,000	Paygo
Utilities	Lead Service Line Inventory	30,000	Paygo
Total FY2024 Proposed Projects		<u>\$1,042,242</u>	

Sanitary Districts

Gloucester Sanitary District-Revenues						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
General Property Taxes	\$25,560	\$21,738	\$25,560	\$25,839	279	1.1%
Investment Revenue	25	16,131	25	204	179	716.0%
Use of Fund Balance	-	-	-	-	-	0.0%
Total Revenues	\$25,586	\$37,869	\$25,585	\$26,043	\$458	1.8%

Gloucester Sanitation District-Expenditures							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	REPAIR & MAINT-POLES	\$0	\$4,719	\$0	\$2,000	\$2,000	-
OPERATING	ELECTRICAL SERVICES	19,598	19,676	\$19,598.0	20,200	602	3.1%
OPERATING	OTHER MISC EXPENSES	-	-	-	-	-	-
OPERATING	OTH EQUIPMENT	-	-	-	-	-	-
OPERATING	FUND BALANCE	-	-	\$5,987.0	3,843	(2,144)	-35.8%
Total Expenditures		\$19,598	\$24,395	\$25,585	\$26,043	\$458	1.8%

Gloucester Point Sanitary District-Revenues						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
General Property Taxes	\$25,096	\$22,433	\$25,096	\$25,215	119	0.5%
Investment Income	171	92	171	1,112	941	550.1%
Fund Balance	-	-	-	-	-	-
Total revenues	\$25,267	\$22,525	\$25,267	\$26,326	\$1,059	4.2%

Gloucester Point Sanitation District-Expenditures							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
OPERATING	ELECTRICAL SERVICES	\$20,237	\$19,440	\$20,238	\$21,000	\$762	3.8%
OPERATING	FUND BALANCE	-	-	\$5,029	\$5,326	297	5.9%
Total		\$20,238	\$19,441	\$25,267	\$26,326	\$1,059	4.2%

Budget Comments

- None

Mosquito Control

Budget Summary						
Revenues	FY21 Receipts	FY22 Receipts	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Property Taxes	\$125,081	\$108,445	\$113,699	\$121,474	\$7,775	6.8%
Use of Fund Balance	-	-	65,413	47,512	(17,901)	-27.4%
Total revenues	\$125,081	\$108,445	\$179,112	\$168,986	(\$10,126)	-5.7%

Expenditures	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	\$95,626	\$34,900	\$157,600	\$147,600	(10,000)	-6.3%
Personnel	12,525	10,271	21,512	21,385	(127)	-0.6%
Total expenditures	\$108,151	\$45,171	\$179,112	\$168,985	(\$10,127)	-5.7%

Mosquito Control Expenditure Detail							
Category	Account	FY21 Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Proposed Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
PERSONNEL	PART TIME WAGES	\$10,765.9	\$8,688.7	\$0.0	\$0.0	\$0.0	-
PERSONNEL	WORK AS REQUIRED	-	-	19,083	18,000	(1,083)	-5.7%
PERSONNEL	SALARIES-OVERTIME	-	-	300	300	-	-
OPERATING	ONCALL	291	265	600	-	(600)	-100.0%
PERSONNEL	FICA	844	691	1,529	1,400	(129)	-8.4%
PERSONNEL	WORKERS COMPENSATION	624	627	-	716	716	-
OPERATING	OTHER CONTRACTED SERVICES	2,577	2,634	3,500	3,500	-	-
OPERATING	REPAIR & MAINTENANCE	1,796	975	1,500	1,500	-	-
OPERATING	TRAINING	-	61	450	450	-	-
OPERATING	DUES & MEMBERSHIP	-	-	100	100	-	-
OPERATING	CHEMICAL SUPPLIES	89,812	1,152	90,000	90,000	-	-
OPERATING	VEHICLE FUELS	576	735	1,300	1,300	-	-
OPERATING	OTHER OPERATING SUPPLIES	865	918	750	750	-	-
OPERATING	CONTINGENCY	-	-	30,000	50,000	20,000	66.7%
OPERATING	PROPOSED COLA	-	-	-	969	969	-
OPERATING	FMRR	-	-	-	-	-	-
OPERATING	MOTOR VEHICLES NEW	-	28,425	30,000	-	(30,000)	-100.0%
Total		\$108,151	\$45,171	\$179,112	\$168,985	(\$10,127)	-5.7%

Budget Comments

- \$50,000 in contingency is for storage facility for chemicals

Supplemental Data



Summary of Changes to Job Position Allocation List

FY24 Proposed Changes				
Department	County	State	Grant	Reason
Human Resources	Add 1 FTE			New position to focus on compensation and classification
Social Services		Add 2 FTE		Family Services Manager and Benefit Program Supervisor. Both positions are to provide oversight on the managing of cases and claims for each division.

Position Changes during FY23				
Sheriff	Add 1.2 FTE			Positions count was incorrect in FY23 Adopted budget
Sheriff			Add 3 FTE	Three (3) School Resource Officer-grant funded
Community Engagement and Public Information	Add .50 FTE			Made Administrative Assistant position full-time-will provide backup for Parks and Recreation
Park Operations	Remove .50 FTE			Removed Administrative Assistant position

Government Debt Details

The following pages provide amortization schedules for each outstanding governmental debt issuance.



School Debt Schedule

Date	VPSA 2003-Achilles & Botetourt			VPSA 2006-Abingdon			2007 Literary Fund Loan-Abingdon		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/06	\$ 7,070,000.00	\$ 235,000.00	\$ 367,062.50	-	-	-	-	-	-
06/30/07	6,835,000.00	245,000.00	354,822.50	6,505,000.00	-	-	-	-	-
06/30/08	6,565,000.00	260,000.00	341,945.00	6,310,000.00	195,000.00	357,069.82	6,364,713.00	-	-
06/30/09	6,295,000.00	270,000.00	328,430.00	6,105,000.00	205,000.00	290,778.77	6,094,978.00	269,735.00	375,122.62
06/30/10	6,010,000.00	285,000.00	314,277.50	5,885,000.00	220,000.00	279,941.28	5,812,967.00	282,011.00	301,113.86
06/30/11	5,710,000.00	300,000.00	299,360.00	5,655,000.00	230,000.00	268,466.28	5,527,741.00	285,226.00	286,649.31
06/30/12	5,395,000.00	315,000.00	283,283.75	5,415,000.00	240,000.00	256,481.27	5,239,132.00	288,609.00	272,016.52
06/30/13	5,060,000.00	335,000.00	266,315.00	5,160,000.00	255,000.00	243,858.77	4,946,964.00	292,168.00	257,206.72
06/30/14	4,710,000.00	350,000.00	248,847.50	4,890,000.00	270,000.00	230,471.27	4,651,050.00	295,914.00	242,210.62
06/30/15	4,340,000.00	370,000.00	230,487.50	4,610,000.00	280,000.00	216,446.26	4,351,193.00	299,857.00	227,018.45
06/30/16	3,950,000.00	390,000.00	211,107.50	4,315,000.00	295,000.00	201,783.76	4,047,188.00	304,005.00	211,619.97
06/30/17	3,540,000.00	410,000.00	190,195.00	4,005,000.00	310,000.00	186,356.26	3,738,817.00	308,371.00	196,004.38
06/30/18	3,105,000.00	435,000.00	167,591.25	3,680,000.00	325,000.00	171,585.63	3,425,852.00	312,965.00	180,160.31
06/30/19	2,650,000.00	455,000.00	144,352.50	3,340,000.00	340,000.00	157,325.02	3,108,053.00	317,799.00	164,075.85
06/30/20	2,170,000.00	480,000.00	121,710.00	2,985,000.00	355,000.00	142,208.76	2,785,166.00	322,887.00	147,738.34
06/30/21	1,670,000.00	500,000.00	97,920.00	2,615,000.00	370,000.00	126,440.00	2,456,926.00	328,240.00	131,134.58
06/30/22	1,140,000.00	530,000.00	71,655.00	2,225,000.00	390,000.00	109,422.50	2,123,052.00	333,874.00	114,250.68
06/30/23	585,000.00	555,000.00	43,987.50	1,820,000.00	405,000.00	91,542.50	1,784,551.00	338,501.00	98,374.50
06/30/24	-	585,000.00	14,917.50	1,395,000.00	425,000.00	73,123.13	1,441,182.00	343,369.00	82,256.19
06/30/25	-	-	-	950,000.00	445,000.00	53,656.88	1,091,388.00	349,794.00	64,580.54
06/30/26	-	-	-	485,000.00	465,000.00	33,005.00	734,832.00	356,556.00	46,568.62
06/30/27	-	-	-	-	485,000.00	11,155.00	371,160.00	363,672.00	28,202.80
06/30/28	-	-	-	-	-	-	-	371,160.00	9,464.58
Totals	\$ 7,305,000.00	\$ 4,098,267.50		\$ 6,505,000.00	\$ 3,501,118.16		\$ 6,364,713.00	\$ 3,435,769.44	

Purpose of Issue:

To finance costs in connection with the acquisition, construction and or equipping of capital improvements for school projects.

Purpose of Issue:

To finance the acquisition, construction and equipping of Abingdon Elementary School.

Purpose of Issue:

To finance a portion of the cost of Abingdon Elementary School.

School Debt Schedule (Continued)

Date	VPSA 2011-Page Middle School Land			VPSA 2012-Page Middle School			VPSA 2013-Page Middle School, Various HVAC & Roof Projects at Various Schools		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/12	\$ 500,000.00	-	\$ 9,798.61	-	-	-	-	-	-
06/30/13	490,000.00	10,000.00	21,250.00	5,999,684.00	-	135,032.89	-	-	-
06/30/14	480,000.00	10,000.00	21,250.00	5,879,689.00	119,995.00	230,387.86	15,845,000.00	-	-
06/30/15	470,000.00	10,000.00	21,250.00	5,759,694.00	119,995.00	230,387.86	15,395,000.00	450,000.00	767,314.01
06/30/16	460,000.00	10,000.00	21,250.00	5,639,699.00	119,995.00	230,387.86	14,785,000.00	610,000.00	638,982.50
06/30/17	450,000.00	10,000.00	21,250.00	5,519,704.00	119,995.00	230,387.86	14,145,000.00	640,000.00	607,420.00
06/30/18	410,000.00	40,000.00	21,250.00	5,399,709.00	119,995.00	230,387.86	13,470,000.00	675,000.00	574,216.25
06/30/19	370,000.00	40,000.00	21,250.00	4,999,730.00	399,979.00	230,387.86	12,760,000.00	710,000.00	539,245.00
06/30/20	330,000.00	40,000.00	21,250.00	4,599,751.00	399,979.00	230,387.86	12,015,000.00	745,000.00	502,506.25
06/30/21	290,000.00	40,000.00	21,250.00	4,199,772.00	399,979.00	230,387.86	11,235,000.00	780,000.00	464,000.00
06/30/22	250,000.00	40,000.00	21,250.00	3,799,793.00	399,979.00	230,387.86	10,410,000.00	825,000.00	423,473.75
06/30/23	222,222.22	27,777.78	21,250.00	3,399,814.00	399,979.00	230,387.86	9,555,000.00	855,000.00	392,810.00
06/30/24	194,444.44	27,777.78	21,250.00	2,999,835.00	399,979.00	230,387.86	8,675,000.00	880,000.00	369,557.50
06/30/25	166,666.66	27,777.78	21,250.00	2,727,123.00	272,712.00	230,387.86	7,765,000.00	910,000.00	337,710.00
06/30/26	138,888.88	27,777.78	21,250.00	2,454,411.00	272,712.00	230,387.86	6,820,000.00	945,000.00	300,146.25
06/30/27	111,111.10	27,777.78	21,250.00	2,181,699.00	272,712.00	230,387.86	5,840,000.00	980,000.00	266,065.00
06/30/28	83,333.32	27,777.78	21,250.00	1,908,987.00	272,712.00	230,387.86	4,825,000.00	1,015,000.00	229,297.50
06/30/29	55,555.54	27,777.78	21,250.00	1,636,275.00	272,712.00	230,387.86	3,760,000.00	1,065,000.00	184,577.50
06/30/30	27,777.77	27,777.77	21,250.00	1,363,563.00	272,712.00	230,387.86	3,070,000.00	690,000.00	146,845.00
06/30/31	-	27,777.77	10,625.00	1,090,851.00	272,712.00	230,387.86	2,350,000.00	720,000.00	116,530.00
06/30/32	-	-	-	818,139.00	272,712.00	230,387.86	1,600,000.00	750,000.00	84,925.00
06/30/33	-	-	-	545,426.00	272,713.00	230,387.86	815,000.00	785,000.00	51,922.50
06/30/34	-	-	-	272,713.00	272,713.00	230,387.86	-	815,000.00	17,522.50
06/30/35	-	-	-	-	272,713.00	115,193.93	-	-	-
Totals	\$ 500,000.00	\$ 402,923.61		\$ 5,999,684.00	\$ 5,088,371.88		\$ 15,845,000.00	\$ 7,015,066.51	

Purpose of Issue:

To finance the purchase of land, preliminary architectural and engineering services, site improvements, road improvements, demolition, renovation and/or construction costs for Page Middle School.

Purpose of Issue:

To finance architectural and engineering services, site improvements, and/or construction costs for Page Middle School.

Purpose of Issue:

To finance the equipping of the new Page Middle School as well as HVAC improvements and roof replacements for various existing County schools.

School Debt Schedule (Continued)

Date	VPSA 2020-Page Middle Athletic Fields, Achille Bus Loop, Transportation Facility & Gloucester High			VSPA 2022A 10-Year Projects			VSPA 2022A 20-Year Projects		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/21	\$ 4,870,000.00	-	-	-	-	-	-	-	-
06/30/22	4,755,000.00	115,000.00	221,115.07	-	-	-	-	-	-
06/30/23	4,595,000.00	160,000.00	173,025.00	855,000.00	-	30,464.13	31,570,000.00	-	998,685.66
06/30/24	4,425,000.00	170,000.00	164,692.50	785,000.00	70,000.00	41,410.00	30,610,000.00	960,000.00	1,391,220.00
06/30/25	4,245,000.00	180,000.00	155,855.00	715,000.00	70,000.00	37,875.00	29,600,000.00	1,010,000.00	1,341,477.50
06/30/26	4,055,000.00	190,000.00	146,512.50	640,000.00	75,000.00	34,213.75	28,535,000.00	1,065,000.00	1,289,083.75
06/30/27	3,860,000.00	195,000.00	136,791.25	560,000.00	80,000.00	30,300.00	27,415,000.00	1,120,000.00	1,233,912.50
06/30/28	3,655,000.00	205,000.00	126,691.25	475,000.00	85,000.00	26,133.75	26,240,000.00	1,175,000.00	1,175,963.75
06/30/29	3,435,000.00	220,000.00	115,960.00	390,000.00	85,000.00	21,841.25	25,000,000.00	1,240,000.00	1,114,985.00
06/30/30	3,205,000.00	230,000.00	104,597.50	300,000.00	90,000.00	17,422.50	23,695,000.00	1,305,000.00	1,050,723.75
06/30/31	2,965,000.00	240,000.00	92,730.00	205,000.00	95,000.00	12,751.25	22,325,000.00	1,370,000.00	983,180.00
06/30/32	2,710,000.00	255,000.00	80,231.25	105,000.00	100,000.00	7,827.50	20,885,000.00	1,440,000.00	912,227.50
06/30/33	2,445,000.00	265,000.00	68,426.25	-	105,000.00	2,651.25	19,370,000.00	1,515,000.00	837,613.75
06/30/34	2,170,000.00	275,000.00	57,491.25	-	-	-	17,775,000.00	1,595,000.00	759,086.25
06/30/35	1,880,000.00	290,000.00	46,050.00	-	-	-	16,100,000.00	1,675,000.00	676,518.75
06/30/36	1,585,000.00	295,000.00	37,153.75	-	-	-	14,350,000.00	1,750,000.00	603,162.50
06/30/37	1,280,000.00	305,000.00	31,003.75	-	-	-	12,535,000.00	1,815,000.00	539,883.75
06/30/38	970,000.00	310,000.00	24,700.00	-	-	-	10,650,000.00	1,885,000.00	469,496.25
06/30/39	655,000.00	315,000.00	18,293.75	-	-	-	8,690,000.00	1,960,000.00	391,635.00
06/30/40	330,000.00	325,000.00	11,327.50	-	-	-	6,645,000.00	2,045,000.00	310,533.75
06/30/41	-	330,000.00	3,795.00	-	-	-	4,520,000.00	2,125,000.00	226,091.25
06/30/42	-	-	-	-	-	-	2,305,000.00	2,215,000.00	138,206.25
06/30/43	-	-	-	-	-	-	-	2,305,000.00	46,676.25
Totals	\$ 4,870,000.00	\$ 1,816,442.57		\$ 855,000.00	\$ 262,890.38		\$ 31,570,000.00	\$ 16,490,363.16	

Purpose of Issue:

To finance costs associated with designing, constructing, equipping and renovating the athletic fields at Page Middle School, the bus loop at Achilles Elementary School, a transportation facility and Gloucester High School.

Purpose of Issue:

To finance costs of assets deemed to have a useful life of 10 years for school projects including designing, constructing, equipping and renovating, as applicable, HVAC replacement, paving projects, playground equipment replacement, school lighting replacement, school roof recoating, a transportation facility and Gloucester High School Renovation project.

Purpose of Issue:

To finance costs of assets deemed to have a useful life of 20 years for school projects including designing, constructing, equipping and renovating, as applicable, HVAC replacement, paving projects, playground equipment replacement, school lighting replacement, school roof recoating, a transportation facility and Gloucester High School Renovation project.

County Debt Schedule

Date	VRA 2021C Refunding - Courthouse Portion			York Radio Upgrade Communications System		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/22	\$ 3,905,000.00	-	\$ 91,170.90	\$ 941,598.00	-	-
06/30/23	3,555,000.00	496,007.00	45,155.00	760,806.70	180,791.30	19,208.60
06/30/24	3,190,000.00	494,399.00	43,442.00	576,327.26	184,479.44	15,520.46
06/30/25	2,800,000.00	502,279.00	41,215.00	388,084.44	188,242.82	11,757.08
06/30/26	2,390,000.00	504,700.00	38,294.00	196,001.46	192,082.98	7,916.92
06/30/27	1,960,000.00	506,955.00	34,514.00	-	196,001.46	3,998.44
06/30/28	1,505,000.00	514,037.00	29,754.00	-	-	-
06/30/29	1,030,000.00	515,946.00	24,013.00	-	-	-
06/30/30	530,000.00	522,690.00	17,285.00	-	-	-
06/30/31	-	536,754.00	6,826.00	-	-	-
Totals		\$ 4,593,767.00	\$ 371,668.90		\$ 941,598.00	58,401.50

Purpose of Issue:

The purpose of this original bond was to construct the new County Courthouse, built in 2002.

Purpose of Issue:

To finance the County's portion of the regional communications system over five years.

Utility Debt Schedule

VRA 2021C Refunding-Utilities Portion			
Date	Balance	Principal Payment	Interest Payment
06/30/22	\$ 4,620,000.00	-	\$ 107,864.16
06/30/23	4,030,000.00	590,000.00	221,656.25
06/30/24	3,405,000.00	625,000.00	190,521.88
06/30/25	2,750,000.00	655,000.00	157,721.88
06/30/26	2,060,000.00	690,000.00	123,256.25
06/30/27	1,430,000.00	630,000.00	89,431.25
06/30/28	975,000.00	455,000.00	61,628.13
06/30/29	500,000.00	475,000.00	37,796.88
06/30/30	-	500,000.00	12,812.50
06/30/31	-	-	-
Totals		\$ 4,620,000.00	\$ 1,002,689.18

Purpose of Issue:

This bond refunded the 2016 Utilities bond, which refunded the 2006 and 2011 Utilities Water & Sewer bonds. The original bonds were for the purpose of financing preliminary costs associated with the Department of Environmental Quality Consent Order relating to sanitary sewer overflows and certain improvements to the County's water and sewer systems.