MADISON COUNTY

FISCAL YEAR 2025 BUDGET

APPROVED BY THE BOARD OF SUPERVISORS ON APRIL 23rd, 2024

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Budgets by Fund, Department, Activity, and GL Account

MADISON COUNTY OFFICIALS

BOARD OF SUPERVISORS

R. Clay Jackson
Chair

Carlton Yowell
Vice-Chair

Judson Buchanan
Member

Dustin Dawson
Member

James Jewett
Member

MADISON COUNTY SCHOOL BOARD

Nita Collier
Chair

Sue Wood
Member

Charles Sheads
Member

Christopher Wingate
Vice-Chair

Greg Martz
Member

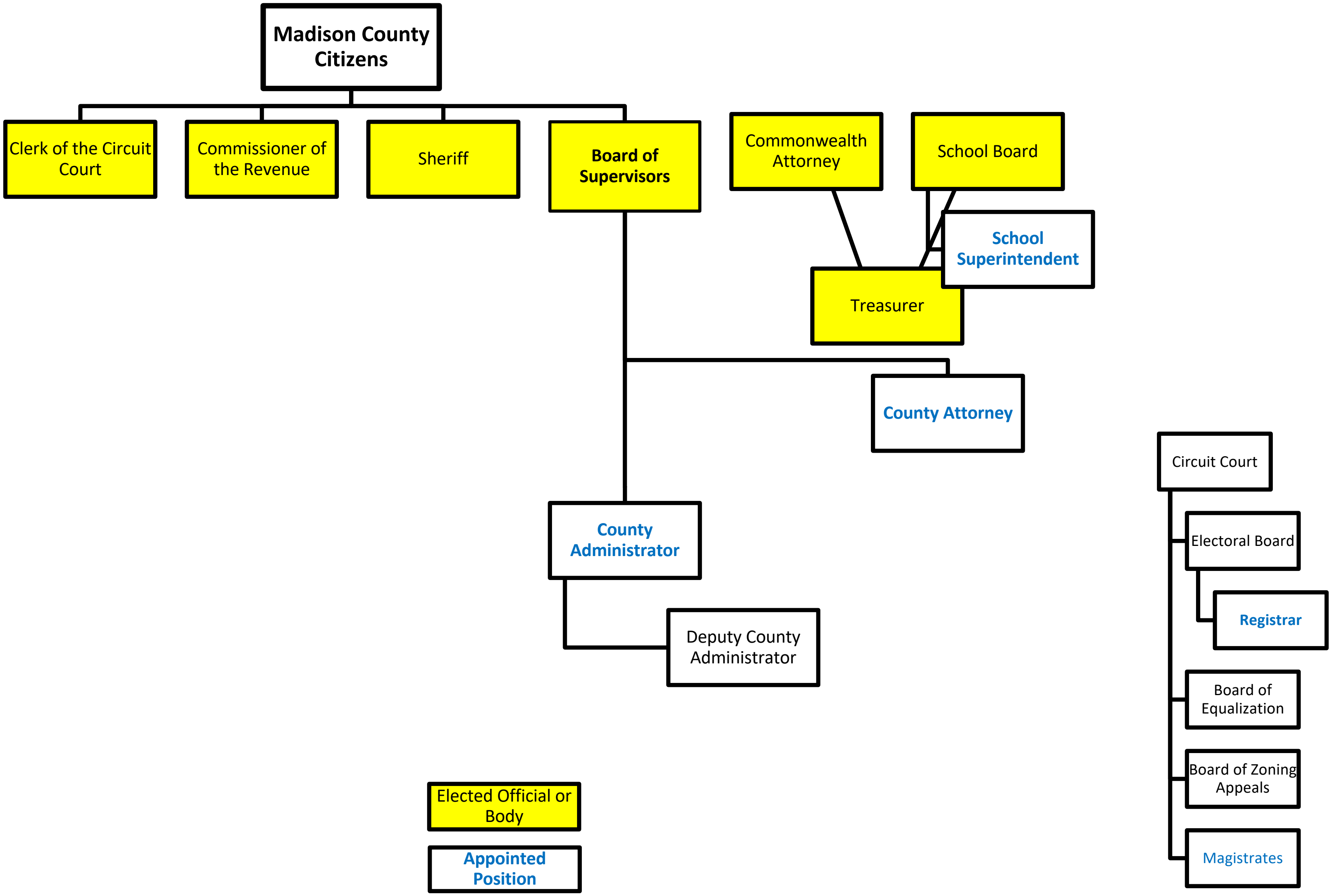
CONSTITUTIONAL OFFICERS

Erik Weaver	Sheriff
Leeta Louk	Clerk of the Circuit Court
Clarissa Berry	Commonwealth's Attorney
Brian Daniel	Commissioner of the Revenue
Stephanie Murray	Treasurer

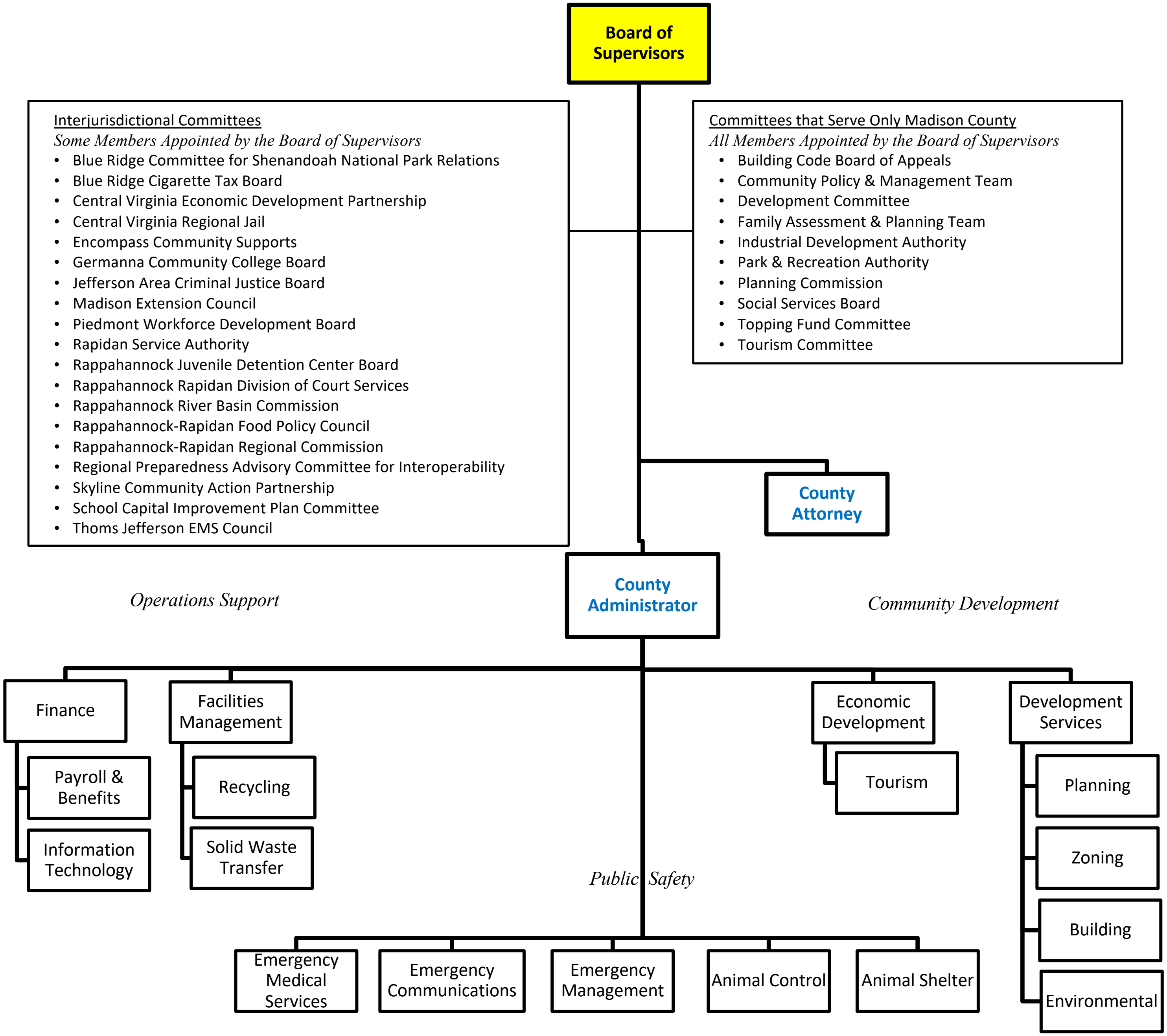
OTHER OFFICIALS

Jonathon Weakley	County Administrator
Brian Gordon	Assistant County Administrator
Jennifer Warren	Finance Director
Anna Graham	Superintendent of Schools
Valerie Ward	Director of Social Services

Madison County, Virginia Organizational Chart – Page 1 of 2



Madison County, Virginia Organizational Chart – Page 2 of 2



Chairman
R. Clay Jackson

Vice-Chairman
Carlton Yowell

BOARD MEMBERS
Jud Buchanan
Dustin Dawson
James Jewett

Madison County Board of Supervisors

County Administrator
Jonathon Weakley

County Attorney
Hannon Wright

414 N. Main St.
P. O. Box 705
Madison, Virginia 22727
(540) 948-7500 (ph)
(540) 948-3843 (fax)

DATE: **April 23, 2024**

TO: **Madison County Board of Supervisors**

BY: **Jonathon Weakley, County Administrator**

RE: **FY25 Budget Message**

Dear Members of the Madison County Board of Supervisors,

The proposed budget for Madison County's July 1, 2024 through June 30, 2025 fiscal year is hereby transmitted to the Board of Supervisors for its consideration.

The following budget synopsis is offered as a summary of the funding amounts and initiatives for the FY25 budget.

Budget Synopsis

The County's budget illustrates priority on two key areas – education and public safety. Within the FY25 budget, an investment in compensation funding was directed at supporting the County's workforce and ensuring the County is maintaining a competitive work environment that promotes retention and attracts workforce talent. Additional focuses include working to address current facility needs while planning for long term capital expenditures.

Operating outlays (net of interfund transfers of $13,564,833) total $53,629,376. The proposed FY2025 operating budget is balanced using $2,655,801 accumulated from prior year surpluses (fund balance).

The proposed FY25 capital budget is approved at $9,435,883 (including ongoing, multi-year projects previously approved) and is being financed as follows: $1,997,532 in carryover funding, $2,697,850 in fund balance, $2,519,673 in grant monies, and $2,220,828 in borrowed capital.

The adopted budget contains no changes to Madison County real estate tax rates and an increase of $0.40 to the tangible personal property tax rates from $3.00 to $3.40. There are no adjustments to administrative fees.

The County will not incur new debt in FY25. At the beginning of this next fiscal year, we will have carry over projects with the Public Safety Radio project and financial software installation. Capital project work in FY25 includes an improved EMS facility and efforts to plan future capital projects such as the Hoover Ridge Outdoor Recreation Center.

The FY25 budget proposal was developed following the guidance provided of the Board of Supervisors during the Board's budget meetings. Funding requests were made from both internal and external sources.

Outside Agency Funding

Funding has been provided for the support of a series of agencies that provide discretionary but important services to Madison County. The FY25 outside agency funding list is as follows:

Department/Organization	FY24 Actuals	FY25 Proposed	FY25 $Change from FY24 Actuals	%Change from FY24 Actuals
Central Virginia Regional Jail	$ 699,894	$ 590,314	$ (109,580)	-15.7%
Madison Parks & Recreation	$ 353,818	$ 372,427	$ 18,609	5.3%
Rappahannock Juvenile Detention Center	$ 233,010	$ 247,550	$ 14,540	6.2%
RRCSB - Encompass Community Supports	$ 212,705	$ 242,971	$ 30,266	14.2%
Health Department	$ 226,636	$ 229,500	$ 2,864	1.3%
Madison Library	$ 170,600	$ 177,600	$ 7,000	4.1%
Madison County Volunteer Fire Dept (MCVF)	$ 95,000	$ 150,000	$ 55,000	57.9%
Virginia Cooperative Extension	$ 136,001	$ 143,362	$ 7,361	5.4%
Skyline CAP	$ 49,612	$ 51,900	$ 2,288	4.6%
OARJACC & Orange Co. Drug Court MOU	$ 32,565	$ 33,822	$ 1,257	3.9%
Culpeper Soil and Water Conservation District	$ 27,418	$ 30,111	$ 2,693	9.8%
Rappahannock Rapidan Regional Commission	$ 16,863	$ 16,996	$ 133	0.8%
Central Virginia Partnership for Econ Dev	$ 10,000	$ 10,000	$ -	0.0%
Madison Learning Center	$ -	$ 10,000	$ 10,000	100.0%
Foothills Housing Corporation	$ 7,000	$ 7,000	$ -	0.0%
VA Regional Transit	$ 7,000	$ 7,000	$ -	0.0%
Germanna Community College	$ 4,000	$ 4,000	$ -	0.0%
Piedmont Regional Dental Clinic	$ -	$ 2,000	$ 2,000	100.0%
Foothills Child Advocacy	$ 2,000	$ 2,000	$ -	0.0%
Aging Together	$ 2,000	$ 2,000	$ -	0.0%
Thomas Jefferson EMS Council	$ -	$ 2,000	$ 2,000	100.0%
Services to Abused Families (SAFE)	$ 1,000	$ 1,000	$ -	0.0%
Rappahannock River Basin Commission	$ 1,000	$ 1,000	$ -	0.0%
Boys and Girls Club	$ -	$ 500	$ 500	100.0%
Madison County Fair	$ 500	$ 500	$ -	0.0%
VCW-Piedmont	$ 500	$ 500	$ -	0.0%
Northern VA 4-H Educational and Conf	$ -	$ 500	$ 500	100.0%
Hospice of the Piedmont	$ -	$ 500	$ 500	100.0%
Total All:	**$ 2,289,122**	**$ 2,337,052**	**$ 47,930**	**2.1%**

Operations

Following changes to the operation budget are as follows:

- Increases are mainly contributed by inflationary cost of goods and services. The largest increase in funding was for the capital projects and implementation of the employee compensation study.

- Contingency/breakout items include:
  - $416,300 general fund contingencies for unexpected costs.
  - $25,000 to cover accumulated leave payouts.

Capital Breakdown

The County breaks down capital spending into two different categories. The first category is the Capital Improvement (CIP) fund which provides funding for one-time or special projects. The second category is the Capital Asset Replacement Program (CARP) fund which is tied to the County's Facilities Study and provides funding to replace existing County and School assets based on an engineering report and detailed five (5) year plan. Below is a breakdown of all capital spending by category:

- Capital Improvement (CIP) Fund items include:
  - Monies for Public Safety Radio System ($2,220,828)
  - Monies for Broadband ($2,519,673)
  - Monies for ERP Replacement ($50,000)
  - Monies for County Reassessment ($50,000)
  - Monies for EMS Station Renovation ($1,000,000)
  - Monies for Hoover Ridge Outdoor Recreation Center ($700,000)
- Capital Asset Replacement Program (CARP) Fund items include:
  - Monies for County CARP ($1,062,218)
  - Monies for School CARP ($1,702,000)

Below is a breakdown of all capital spending by department to include a more detailed description:

Category	Description	Department	Amount
A1000	ROOFING	FACILITIES	$ 23,335
A2000	STRUCTURAL REPLACEMENT	FACILITIES	$ 9,100
A5000	HVAC	FACILITIES	$ 37,220
A9999	UNASSIGNED ROLLOVER CARP ITEMS	VARIOUS	$ 61,509
A6000	VEHICLES/EQUIPMENT	EMS, SHERIFF, ADMIN, P&R	$ 811,645
A7000	TECHNOLOGY	SHERIFF, EOC911, COMM OF REV	$ 250,573
C2002	PUBLIC SAFETY RADIO SYSTEM	EMERGENCY COMMS	$ 2,220,828
C2009	BROADBAND	ADMINISTRATION	$ 2,519,673
C2003	ERP - TYLER	ADMINISTRATION	$ 50,000
C2410	COUNTY REASSESSMENT	ADMINISTRATION	$ 50,000
C2007	EMS STATION	EMS	$ 1,000,000
C2010	OUTDOOR RECREATION CENTER	PARKS AND RECREATION (P&R)	$ 700,000
R5000	HVAC/BOILER	SCHOOLS	$ 1,297,000
R6000	VEHICLES/EQUIPMENT	SCHOOLS	$ 340,000
S0021	MASTER CIP/ASSET MGMT PLAN	SCHOOLS	$ 65,000
		TOTAL ALL CIP/CARP ITEMS	**$ 9,435,883**

Personnel
As stated previously, the FY25 budget incorporates the County Administrator's recommendation of approval of the employee compensation study. This year the County and the employees will benefit from no increase in health insurance.

Going Forward
To complete the FY25 budget process:

- The Board held the required public hearing on April 23, 2024.
- The Board adopted the official budget on April 23, 2024.
- The Board members at the first June meeting should appropriate the budget via resolution.

During the FY25 budget preparation, several individuals contributed to this proposed budget, but special recognition should go to Stephanie Murray, Treasurer, Brian Daniel, Commissioner of Revenue, Jennifer Warren, Finance Director, Tillie Strothers, Human Resources Generalist, Brian Gordon, Deputy County Administrator, and especially the Board of Supervisors for all their input and guidance.

FY25 Madison County Goals and Priorities (Approved)

	Assigned to	Completion
1. Improve access to broadband services	J.Weakley/T. Gardner	August 2025
2. Complete major capital projects		
a. Public Safety Radio System	B. Gordon	August 2024
b. EMS Renovation	J.Weakley/B. Gordon	December 2024
c. Hoover Ridge Outdoor Recreation Center (TBD)	TBD	TBD
3. Enhance Economic Development Resource and Strategy	BOS/County Staff	November 2024
a. Strategic Planning		
b. Technology Corridor/Economic Development Area		
c. Identify Madison Resources		

MADISON COUNTY FUND STRUCTURE

FUND #	FUND NAME	BUDGETED	APPROPRIATION REQUIRED	FINANCIAL STATEMENT PRESENTATION
1110	GENERAL FUND	Yes	Yes	General Fund
1125	VIRGINIA PUBLIC ASSISTANCE FUND	Yes	Yes	General Fund
1126	CSA FUND	Yes	Yes	General Fund
1211	TOURISM FUND (TOT)	Yes	Yes	General Fund
1212	TOPPINGS FUND	No	Yes	General Fund
1213	ANIMAL GRANTS AND DONATIONS FUND	No	Yes	General Fund
1214	GRANTS FUND	No	Yes	General Fund
1220	AF FUND-SHERIFF STATE	No	Yes	General Fund
1221	AF FUND-SHERIFF FED	No	Yes	General Fund
1228	AF FUND-COMM ATTY	No	Yes	General Fund
1272	COMMONWEALTHS CREDIT FUND	No	No	General Fund
1273	COMMONWEALTHS DEBIT FUND	No	No	General Fund
1276	MICRO ENTERPRISE FUND	No	Yes	General Fund
1330	CAPITAL ASSET REPLACEMENT PROG FUND	Yes	Yes	Cap Improv-Governmental
1334	C/A FEDERAL ASSET FORFEITURE FUND	No	Yes	General Fund
1336	CAPITAL IMPROVEMENTS FUND	Yes	Yes	Cap Improv-Governmental
1440	DEBT SERVICE FUND	Yes	Yes	General Fund
2175	HEALTH INSURANCE FUND	No	No	General Fund
3422	SHERIFF'S ASSOCIATE FUND	No	Yes	General Fund
3827	SPECIAL WELFARE FUND	No	No	Agency Fund
8123	SCHOOL GENERAL FUND	Yes	Yes	Component Unit - SB
8133	SCHOOL TEXTBOOK	No	Yes	School-Non Major
8224	SCHL FOOD SERVICE FUND	Yes	Yes	Component Unit - SB
8231	SCHOOL LOTTERY	No	Yes	School -Non Major
8332	SCHOOL CAPITAL ASSET REPLAC PROG FUND	Yes	Yes	Component Unit - SB
8335	SCHOOL CAPITAL IMPROVS FUND	Yes	Yes	Cap Improv-Governmental
8440	SCHOOL DEBT SERVICE FUND	Yes	Yes	Cap Improv-Governmental
8580	ARMSTRONG SCHOLARSHIP FUND	No	No	School -Fiduciary

The following entities/departments maintain separate budgets and accounting records that may not be fully contained in the County's budget:

1. Madison County School Board
2. Madison County Department of Social Services
3. Madison County Parks & Recreation Authority
4. Madison County Industrial Development Authority

Operating Funds

The operating funds of the County and the School Board (a component unit of the County) are presented to give a total budget of the operations that Madison County provides to its' citizens.

General Fund

The general fund is the primary fund of the County to manage resource inflows and outflows of operations. Several special sub-funds listed below, when combined with the general fund, provides the totality of the County operations.

Tourism Fund - Transient Occupancy Tax (TOT)

The Tourism Fund manages the resource inflows and outflows provided by the transient occupancy tax that is used for tourism.

Virginia Public Assistance (VPA) Fund

The VPA Fund manages the resource inflows and outflows provided by federal, state and local sources allocated for health and welfare of the County.

Children's Services Act (CSA) Fund

The CSA Fund manages the resource inflows and outflows provided by the state and local sources that are allocated for health and welfare specifically for children of the County.

Debt Service Fund

The Debt Service Fund manages the resource inflows and outflows provided by the County specifically used to pay debt principal and interest.

School Operating Fund

The School Opiating Fund is the primary fund of the School Board to manage resource inflows and outflows of the Education operations. The School Board has a special fund listed below, when combined with the School Operating Fund, provides the totality of the School Board's operations.

School Food Service Fund

The School Food Service Fund manages the resource inflows and outflows provided by federal, state and local sources for the purpose of ensuring students have proper nutrition.

Summary Presentations

Combined Operating Funds-Revenue by Source

Combined Operating Funds-Expenditures by Function

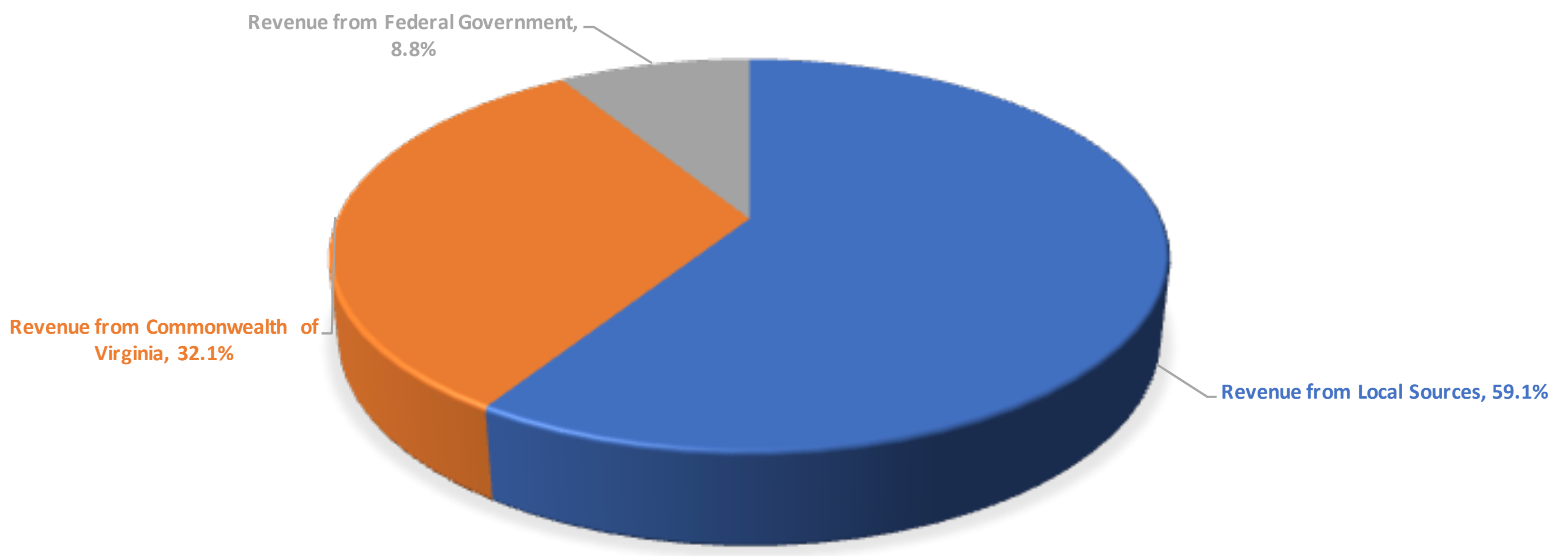
Combined Operating Budget by Fund

Combined Operating Budget with Comparisons

Operating Budget with Comparisons by Fund

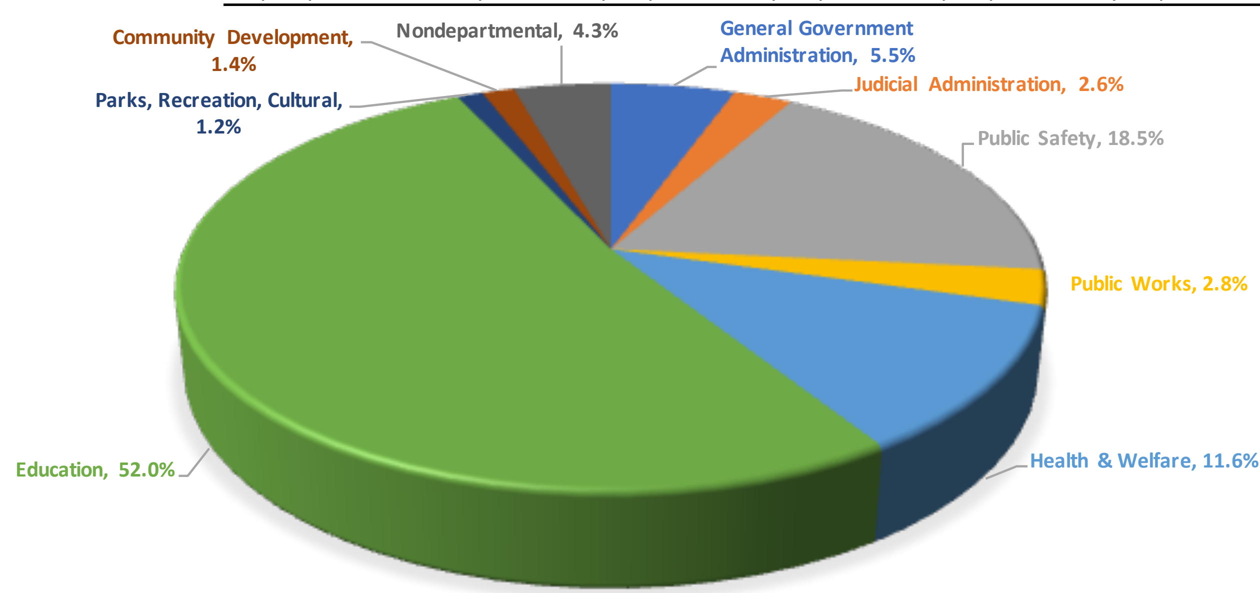
Madison County, Virginia
Fiscal Year 2025 Budget
Combined Operating Funds-Revenues by Source

Description	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	Total Operating
	Operating Funds							
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	26,672,635.00	150,000.00	63,700.00	0.00	0.00	3,073,553.00	160,000.00	30,119,888.00
Revenue from Commonwealth of Virginia	3,779,446.00	0.00	776,594.00	1,275,000.00	0.00	10,455,789.00	60,000.00	16,346,829.00
Revenue from Federal Government	167,430.00	0.00	1,893,012.00	0.00	0.00	1,261,166.00	1,185,250.00	4,506,858.00
Total Revenue Sources	**30,619,511.00**	**150,000.00**	**2,733,306.00**	**1,275,000.00**	**0.00**	**14,790,508.00**	**1,405,250.00**	**50,973,575.00**



Madison County, Virginia
Fiscal Year 2025 Budget
Combined Operating Funds-Expenditures by Function

Description	Operating Funds: General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	Total Operating
Combined Operating Funds								
Expenditures by Function:								
General Government Administration	2,824,114.00	0.00	0.00	0.00	0.00	0.00	0.00	2,824,114.00
Judicial Administration	1,335,077.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335,077.00
Public Safety	9,406,669.00	0.00	0.00	0.00	0.00	0.00	0.00	9,406,669.00
Public Works	1,424,031.00	0.00	0.00	0.00	0.00	0.00	0.00	1,424,031.00
Health & Welfare	474,971.00	0.00	3,496,511.00	1,950,000.00	0.00	0.00	0.00	5,921,482.00
Education	14,000.00	0.00	0.00	0.00	0.00	25,111,583.00	1,405,250.00	26,530,833.00
Parks, Recreation, Cultural	595,088.00	0.00	0.00	0.00	0.00	0.00	0.00	595,088.00
Community Development	657,379.00	70,000.00	0.00	0.00	0.00	0.00	0.00	727,379.00
Nondepartmental	441,300.00	0.00	0.00	0.00	1,725,553.00	0.00	0.00	2,208,902.00
Total Expenditures	**17,172,629.00**	**70,000.00**	**3,496,511.00**	**1,950,000.00**	**1,725,553.00**	**25,111,583.00**	**1,405,250.00**	**50,973,575.00**



Madison County, Virginia
Fiscal Year 2025 Budget
Combined Operating Funds by Fund

Description	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	Total Funds
	Operating Funds							
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	26,672,635.00	150,000.00	63,700.00	0.00	0.00	3,073,553.00	160,000.00	30,119,888.00
Revenue from Commonwealth of Virginia	3,779,446.00	0.00	776,594.00	1,275,000.00	0.00	10,455,789.00	60,000.00	16,346,829.00
Revenue from Federal Government	167,430.00	0.00	1,893,012.00	0.00	0.00	1,261,166.00	1,185,250.00	4,506,858.00
Total Revenue Sources	**30,619,511.00**	**150,000.00**	**2,733,306.00**	**1,275,000.00**	**0.00**	**14,790,508.00**	**1,405,250.00**	**50,973,575.00**
Expenditures by Function:								
General Government Administration	2,824,114.00	0.00	0.00	0.00	0.00	0.00	0.00	2,824,114.00
Judicial Administration	1,335,077.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335,077.00
Public Safety	9,406,669.00	0.00	0.00	0.00	0.00	0.00	0.00	9,406,669.00
Public Works	1,424,031.00	0.00	0.00	0.00	0.00	0.00	0.00	1,424,031.00
Health & Welfare	474,971.00	0.00	3,496,511.00	1,950,000.00	0.00	0.00	0.00	5,921,482.00
Education	14,000.00	0.00	0.00	0.00	0.00	25,111,583.00	1,405,250.00	26,530,833.00
Parks, Recreation, Cultural	595,088.00	0.00	0.00	0.00	0.00	0.00	0.00	595,088.00
Community Development	657,379.00	70,000.00	0.00	0.00	0.00	0.00	0.00	727,379.00
Nondepartmental	441,300.00	0.00	0.00	0.00	1,725,553.00	0.00	0.00	2,166,853.00
Total Expenditures by Function	**17,172,629.00**	**70,000.00**	**3,496,511.00**	**1,950,000.00**	**1,725,553.00**	**25,111,583.00**	**1,405,250.00**	**50,931,526.00**
Excess (Deficiency) of Revenues over (under) Expenditures	**13,446,882.00**	**80,000.00**	**-763,205.00**	**-675,000.00**	**-1,725,553.00**	**-10,321,075.00**	**0.00**	**42,049.00**
Other Financing Sources (Uses):								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In from other Funds	80,000.00	0.00	763,205.00	675,000.00	1,725,553.00	10,321,075.00	0.00	13,564,833.00
Transfers Out To Other Operating Funds	-13,484,833.00	-80,000.00	0.00	0.00	0.00	0.00	0.00	-13,564,833.00
Transfers Out To Capital Funds	-2,697,850.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,697,850.00
Net Change in Fund Balances	**-2,655,801.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-2,655,801.00**
Budgeted Use of Fund Balance:								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Fund	2,655,801.00	0.00	0.00	0.00	0.00	0.00	0.00	2,655,801.00
Actual Increase (Decrease) in Fund Balance	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Madison County, Virginia
Fiscal Year 2025 Budget
Combined Operating Funds
with Comparison

Description	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	23,328,570.48	24,851,663.32	27,237,939.00	27,405,455.00	19,010,808.37	30,119,888.00	2,714,433.00	9.90%
Revenue from Commonwealth of Virginia	15,045,654.01	14,906,229.62	17,594,669.00	14,658,130.00	11,205,316.93	16,346,829.00	1,688,699.00	11.52%
Revenue from Federal Government	6,527,478.37	6,335,572.24	6,732,895.00	7,950,980.00	2,632,709.60	4,506,858.00	-3,444,122.00	-43.32%
Total Revenue Sources	**44,901,702.86**	**46,093,465.18**	**51,565,503.00**	**50,014,565.00**	**32,848,834.90**	**50,973,575.00**	**959,010.00**	**1.92%**
Expenditures by Function:								
General Government Administration	1,777,515.00	2,073,212.55	2,285,361.00	2,429,915.00	1,711,654.93	2,824,114.00	394,199.00	16.22%
Judicial Administration	1,039,955.00	1,127,067.00	1,212,787.00	1,234,863.00	820,934.21	1,335,077.00	100,214.00	8.12%
Public Safety	8,706,521.00	8,154,915.00	8,186,958.00	8,717,834.00	6,775,456.10	9,406,669.00	688,835.00	7.90%
Public Works	1,143,992.00	1,234,989.62	1,322,559.00	1,447,713.00	960,646.09	1,424,031.00	-23,682.00	-1.64%
Health & Welfare	4,738,790.00	4,188,927.00	4,454,652.00	5,745,579.00	3,466,176.46	5,921,482.00	175,903.00	3.06%
Education	21,472,708.32	24,758,382.54	26,786,719.00	25,511,560.00	15,147,890.19	26,530,833.00	1,019,273.00	4.00%
Parks, Recreation, Cultural	661,889.00	428,605.39	495,974.00	524,917.00	387,484.99	595,088.00	70,171.00	13.37%
Community Development	759,866.00	662,267.00	674,878.00	722,175.00	476,719.71	727,379.00	5,204.00	0.72%
Nondepartmental	1,078,944.00	1,728,423.00	1,735,076.00	2,200,391.00	1,755,985.26	2,166,853.00	-33,538.00	-1.52%
Total Expenditures by Function	**41,380,180.32**	**44,356,789.10**	**47,154,964.00**	**48,534,947.00**	**31,502,947.94**	**50,931,526.00**	**2,396,579.00**	**4.94%**
Excess (Deficiency) of Revenues over (under) Expenditures	**3,521,522.54**	**1,736,676.08**	**4,410,539.00**	**1,479,618.00**	**1,345,886.96**	**42,049.00**	**-1,437,569.00**	**97.16%**
Other Financing Sources (Uses):								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers In from other Funds	12,037,251.77	12,348,316.15	13,032,710.86	13,005,366.00	7,244,021.22	13,564,833.00	559,467.00	4.30%
Transfers Out To Other Operating Funds	-12,037,251.77	-12,348,316.15	-12,343,537.00	-13,005,366.00	-7,244,021.22	-13,564,833.00	-559,467.00	4.30%
Transfers Out To Capital Funds	-9,958,147.00	-1,766,303.36	-1,647,022.17	-2,685,294.00	-1,754,370.83	-2,697,850.00	-12,556.00	0.47%
Net Change in Fund Balances	**-6,436,624.46**	**-29,627.28**	**3,452,690.69**	**-1,205,676.00**	**-408,483.87**	**-2,655,801.00**	**-1,450,125.00**	**-120.27%**
Budgeted Use of Fund Balance:								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
School Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
County Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
General Fund	0.00	0.00	0.00	1,205,676.00	408,483.87	2,655,801.00	1,450,125.00	120.27%
Actual Increase (Decrease) in Fund Balance	**-6,436,624.46**	**-29,627.28**	**3,452,690.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Madison County, Virginia

Fiscal Year 2025 Budget by Fund

with Comparations

Description	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
GENERAL FUND								
Revenues by Source:								
Revenue from Local Sources	22,906,690.80	24,269,794.67	26,297,396.00	23,989,109.00	16,826,746.99	26,672,635.00	2,683,526.00	11.19%
Revenue from Commonwealth of Virginia	3,261,501.56	3,226,740.53	3,434,558.00	3,479,564.00	2,758,079.99	3,779,446.00	299,882.00	8.62%
Revenue from Federal Government	200,857.60	262,279.89	258,550.00	2,825,077.00	162,453.69	167,430.00	-2,657,647.00	-94.07%
Total Revenue Sources	**26,369,049.96**	**27,758,815.09**	**29,990,504.00**	**30,293,750.00**	**19,747,280.67**	**30,619,511.00**	**325,761.00**	**1.08%**
Expenditures by Function:								
General Government Administration	1,725,571.16	2,062,553.06	2,285,361.00	2,429,915.00	1,711,654.93	2,824,114.00	394,199.00	16.22%
Judicial Administration	1,005,410.07	1,127,067.00	1,212,787.00	1,234,863.00	820,934.21	1,335,077.00	100,214.00	8.12%
Public Safety	7,542,006.02	8,154,915.00	8,186,958.00	8,717,834.00	6,775,456.10	9,406,669.00	688,835.00	7.90%
Public Works	1,122,093.84	1,234,989.62	1,322,559.00	1,447,713.00	960,646.09	1,424,031.00	-23,682.00	-1.64%
Health & Welfare	345,021.10	431,646.88	406,706.00	439,341.00	329,505.75	474,971.00	35,630.00	8.11%
Education	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00	14,000.00	10,000.00	250.00%
Parks, Recreation, Cultural	517,603.60	428,605.39	495,974.00	524,917.00	387,484.99	595,088.00	70,171.00	13.37%
Community Development	527,909.56	601,379.20	586,782.00	652,056.00	425,278.80	657,379.00	5,323.00	0.82%
Nondepartmental	2,401.04	925.00	8,123.00	488,527.00	35,088.76	441,300.00	-47,227.00	-9.67%
Total Expenditures by Function	**12,793,016.39**	**14,047,081.15**	**14,510,250.00**	**15,939,166.00**	**11,450,049.63**	**17,172,629.00**	**1,233,463.00**	**7.74%**
Excess (Deficiency) of Revenues over (under) Expenditures	**13,576,033.57**	**13,711,733.94**	**15,480,254.00**	**14,354,584.00**	**8,297,231.04**	**13,446,882.00**	**-907,702.00**	**-6.32%**
Other Financing Sources (Uses):								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00		0.00	0.00%
Transfers In from other Funds	471,343.00	55,000.00	751,673.86	65,200.00	146,338.57	80,000.00	14,800.00	22.70%
Transfers Out To Other Operating Funds	-11,565,908.77	-12,293,316.15	-12,281,037.00	-12,940,166.00	-7,097,682.65	-13,484,833.00	-544,667.00	4.21%
Transfers Out To Capital Funds	-9,757,459.74	-1,766,303.36	-1,647,022.17	-2,685,294.00	-1,754,370.83	-2,697,850.00	-12,556.00	0.47%
Net Change in Fund Balances	**-7,275,991.94**	**-292,885.57**	**2,303,868.69**	**-1,205,676.00**	**-408,483.87**	**-2,655,801.00**	**-1,450,125.00**	**120.27%**
Budgeted Use of Fund Balance:								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
School Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
County Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
General Fund	0.00	0.00	0.00	1,205,676.00	408,483.87	2,655,801.00	1,450,125.00	120.27%
Actual Increase (Decrease) in Fund Balance	**-7,275,991.94**	**-292,885.57**	**2,303,868.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Madison County, Virginia
Fiscal Year 2025 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
TOT TOURISM FUND								
Revenues by Source:								
Revenue from Local Sources	148,735.94	183,806.89	262,046.00	135,319.00	197,779.48	150,000.00	14,681.00	10.85%
Total Revenue Sources	**148,735.94**	**183,806.89**	**262,046.00**	**135,319.00**	**197,779.48**	**150,000.00**	**14,681.00**	**10.85%**
Expenditures by Function:								
Community Development	39,562.00	60,887.80	88,096.00	70,119.00	51,440.91	70,000.00	-119.00	-0.17%
Total Expenditures by Function	**39,562.00**	**60,887.80**	**88,096.00**	**70,119.00**	**51,440.91**	**70,000.00**	**-119.00**	**-0.17%**
Excess (Deficiency) of Revenues over (under) Expenditures	**109,173.94**	**122,919.09**	**173,950.00**	**65,200.00**	**146,338.57**	**80,000.00**	**14,800.00**	**22.70%**
Other Financing Sources (Uses):								
Transfers Out To Other Operating Funds	0.00	-55,000.00	-62,500.00	-65,200.00	-146,338.57	-80,000.00	-14,800.00	**22.70%**
Net Change in Fund Balances	**109,173.94**	**67,919.09**	**111,450.00**	**0.00**	**0.00**	**0.00**	**-14,800.00**	**0.00%**
COVID GRANTS Fund								
Revenues by Source:								
Revenue from Federal Government	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue Sources	**2,284,212.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expenditures by Function:								
General Government Administration	51,943.84	10,659.49	0.00	0.00	0.00	0.00	0.00	0.00%
Judicial Administration	34,544.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Public Safety	1,164,514.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Public Works	21,898.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Parks, Recreation, Cultural	144,285.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Development	192,394.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Nondepartmental	2,600.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expenditures by Function	**1,612,182.71**	**10,659.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Madison County, Virginia
Fiscal Year 2025 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
Excess (Deficiency) of Revenues over (under) Expenditures	**672,030.26**	**-10,659.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Other Financing Sources (Uses):								
Transfers Out To Other Operating Funds	-471,343.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers Out To Capital Funds	-200,687.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Net Change in Fund Balances	**0.00**	**-10,659.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND								
Revenues by Source:								
Revenue from Local Sources	10,624.53	88,217.44	85,367.00	0.00	48,995.05	63,700.00	63,700.00	0.00%
Revenue from Commonwealth of Virginia	792,305.05	811,303.67	899,088.00	752,022.00	677,506.07	776,594.00	24,572.00	3.27%
Revenue from Federal Government	1,262,186.43	1,299,828.11	1,451,130.00	1,891,797.00	984,478.28	1,893,012.00	1,215.00	0.06%
Total Revenue Sources	**2,065,116.01**	**2,199,349.22**	**2,435,585.00**	**2,643,819.00**	**1,710,979.40**	**2,733,306.00**	**89,487.00**	**3.38%**
Expenditures by Function:								
Health & Welfare	2,548,863.00	2,550,340.17	3,053,969.00	3,356,238.00	2,339,011.17	3,496,511.00	140,273.00	4.18%
Total Expenditures by Function	**2,548,863.00**	**2,550,340.17**	**3,053,969.00**	**3,356,238.00**	**2,339,011.17**	**3,496,511.00**	**140,273.00**	**4.18%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-483,746.99**	**-350,990.95**	**-618,384.00**	**-712,419.00**	**-628,031.77**	**-763,205.00**	**-50,786.00**	**7.13%**
Other Financing Sources (Uses):								
Transfers In from other Funds	483,746.99	350,990.95	618,384.00	712,419.00	628,031.77	763,205.00	50,786.00	**7.13%**
Net Change in Fund Balances	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
CHILDREN'S SERVICE ACT (CSA) FUND								
Revenues by Source:								
Revenue from Local Sources	29,761.73	3,944.00	76,558.00	0.00	3,226.79	0.00	0.00	**0.00%**
Revenue from Commonwealth of Virginia	1,203,814.39	703,652.80	667,952.00	1,211,000.00	535,655.73	1,275,000.00	64,000.00	**5.28%**
Total Revenue Sources	**1,233,576.12**	**707,596.80**	**744,510.00**	**1,211,000.00**	**538,882.52**	**1,275,000.00**	**64,000.00**	**5.28%**

Madison County, Virginia
Fiscal Year 2025 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
Expenditures by Function:								
Health & Welfare	1,844,905.90	1,206,939.95	993,977.00	1,950,000.00	797,659.54	1,950,000.00	0.00	**0.00%**
Total Expenditures by Function	**1,844,905.90**	**1,206,939.95**	**993,977.00**	**1,950,000.00**	**797,659.54**	**1,950,000.00**	**0.00**	**0.00%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-611,329.78**	**-499,343.15**	**-249,467.00**	**-739,000.00**	**-258,777.02**	**-675,000.00**	**64,000.00**	**-8.66%**
Other Financing Sources (Uses):								
Transfers In from other Funds	611,329.78	499,343.15	249,467.00	739,000.00	258,777.02	675,000.00	-64,000.00	**-8.66%**
Net Change in Fund Balances	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
DEBT SERVICE FUND								
Revenues by Source:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue Sources	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expenditures by Function:								
Nondepartmental	1,073,942.00	1,727,498.00	1,726,953.00	1,711,864.00	1,720,896.50	1,725,553.00	13,689.00	**0.80%**
Total Expenditures by Function	**1,073,942.00**	**1,727,498.00**	**1,726,953.00**	**1,711,864.00**	**1,720,896.50**	**1,725,553.00**	**13,689.00**	**0.80%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-1,073,942.00**	**-1,727,498.00**	**-1,726,953.00**	**-1,711,864.00**	**-1,720,896.50**	**-1,725,553.00**	**-13,689.00**	**0.80%**
Other Financing Sources (Uses):								
Transfers In from other Funds	1,073,942.00	1,727,498.00	1,726,953.00	1,711,864.00	1,720,896.50	1,725,553.00	13,689.00	0.80%
Net Change in Fund Balances	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
SCHOOL OPERATING FUND								
Revenues by Source:								
Revenue from Local Sources	202,826.87	221,016.68	289,845.00	3,121,027.00	1,845,722.19	3,073,553.00	-47,474.00	-1.52%
Revenue from Commonwealth of Virginia	9,773,296.10	10,106,540.22	12,559,720.00	9,185,544.00	7,059,136.79	10,455,789.00	1,270,245.00	13.83%
Revenue from Federal Government	1,364,824.31	3,514,669.94	3,867,548.00	2,112,606.00	958,057.45	1,261,166.00	-851,440.00	-40.30%
Total Revenue Sources	**11,340,947.28**	**13,842,226.84**	**16,717,113.00**	**14,419,177.00**	**9,862,916.43**	**14,790,508.00**	**371,331.00**	**2.58%**

Madison County, Virginia
Fiscal Year 2025 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
Expenditures by Function:								
instruction	14,666,934.83	16,882,658.18	17,955,079.00	17,189,672.00	10,282,996.62	18,467,244.00	1,277,572.00	7.43%
Administration, Attendance and Health	1,207,921.76	1,294,143.22	1,346,131.00	1,415,565.00	914,669.86	1,460,236.00	44,671.00	3.16%
Pupil Transportation	1,456,622.32	1,882,665.34	1,682,275.00	1,742,291.00	1,030,946.36	1,801,212.00	58,921.00	3.38%
Operation and Maintenance	2,148,830.02	2,486,167.00	3,318,706.00	2,946,986.00	1,671,850.89	2,490,055.00	-456,931.00	-15.51%
Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Technology	863,389.97	976,077.93	1,003,477.00	845,991.00	450,226.07	837,281.00	-8,710.00	-1.03%
Non Instructional Operations	0.00	0.00	40,397.00	55,555.00	2,203.99	55,555.00	0.00	0.00%
Total Expenditures by Function	**20,343,698.90**	**23,521,711.67**	**25,346,065.00**	**24,196,060.00**	**14,352,893.79**	**25,111,583.00**	**915,523.00**	**3.78%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-9,002,751.62**	**-9,679,484.83**	**-8,628,952.00**	**-9,776,883.00**	**-4,489,977.36**	**-10,321,075.00**	**-544,192.00**	**5.57%**
Other Financing Sources (Uses):								
Transfers In from other Funds	9,396,890.00	9,715,484.05	9,686,233.00	9,776,883.00	4,489,977.36	10,321,075.00	544,192.00	5.57%
Net Change in Fund Balances	**394,138.38**	**35,999.22**	**1,057,281.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

SCHOOL FOOD SERVICE FUND

Description	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
Revenues by Source:								
Revenue from Local Sources	29,930.61	84,883.64	226,727.00	160,000.00	88,337.87	160,000.00	0.00	0.00%
Revenue from Commonwealth of Virginia	14,736.91	57,992.40	33,351.00	30,000.00	174,938.35	60,000.00	30,000.00	100.00%
Revenue from Federal Government	1,415,397.06	1,258,794.30	1,155,667.00	1,121,500.00	527,720.18	1,185,250.00	63,750.00	5.68%
Total Revenue Sources	**1,460,064.58**	**1,401,670.34**	**1,415,745.00**	**1,311,500.00**	**790,996.40**	**1,405,250.00**	**93,750.00**	**7.15%**
Expenditures by Function:								
Education-Food Service	1,124,009.42	1,231,670.87	1,435,654.00	1,311,500.00	790,996.40	1,405,250.00	93,750.00	7.15%
Total Expenditures by Function	**1,124,009.42**	**1,231,670.87**	**1,435,654.00**	**1,311,500.00**	**790,996.40**	**1,405,250.00**	**93,750.00**	**7.15%**
Excess (Deficiency) of Revenues over (under) Expenditures	336,055.16	169,999.47	-19,909.00	0.00	0.00	0.00	0.00	0.00%
Other Financing Sources (Uses):	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Net Change in Fund Balances	**336,055.16**	**169,999.47**	**-19,909.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Detailed Budget

Madison County, Virginia
Fiscal Year 2025 Budget-Revenues by Fund and Source
with Comparisons

FUND	Source	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
		FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
GENERAL FUND									
	Revenue from Local Sources	22,906,690.80	24,269,794.67	26,297,396.00	23,989,109.00	16,826,746.99	26,672,635.00	2,683,526.00	11.19%
	Revenue from Commonwealth of Virginia	3,261,501.56	3,226,740.53	3,434,558.00	3,479,564.00	2,758,079.99	3,779,446.00	299,882.00	8.62%
	Revenue from Federal Government	200,857.60	262,279.89	258,550.00	2,825,077.00	162,453.69	167,430.00	-2,657,647.00	-94.07%
	Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers In from other Funds	471,343.00	55,000.00	751,673.86	65,200.00	146,338.57	80,000.00	14,800.00	22.70%
	Use of Fund Balance:								
	Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	School Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	County Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	General Fund	0.00	0.00	0.00	1,205,676.00	408,483.87	2,655,801.00	1,450,125.00	120.27%
GENERAL FUND		**26,840,392.96**	**27,813,815.09**	**30,742,177.86**	**31,564,626.00**	**20,302,103.11**	**33,355,312.00**	**1,790,686.00**	**5.67%**
TOT TOURISM FUND									
	Revenue from Local Sources	148,735.94	183,806.89	262,046.00	135,319.00	197,779.48	150,000.00	14,681.00	10.85%
TOT TOURISM FUND		**148,735.94**	**183,806.89**	**262,046.00**	**135,319.00**	**197,779.48**	**150,000.00**	**14,681.00**	**10.85%**
COVID GRANTS Fund									
	Revenue from Federal Government	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund		**2,284,212.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND									
	Revenue from Local Sources	10,624.53	88,217.44	85,367.00	0.00	48,995.05	63,700.00	63,700.00	0.00%
	Revenue from Commonwealth of Virginia	792,305.05	811,303.67	899,088.00	752,022.00	677,506.07	776,594.00	24,572.00	3.27%
	Revenue from Federal Government	1,262,186.43	1,299,828.11	1,451,130.00	1,891,797.00	984,478.28	1,893,012.00	1,215.00	0.06%
	Transfers In from other Funds	483,746.99	350,990.95	618,384.00	712,419.00	628,031.77	763,205.00	50,786.00	7.13%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND		**2,548,863.00**	**2,550,340.17**	**3,053,969.00**	**3,356,238.00**	**2,339,011.17**	**3,496,511.00**	**140,273.00**	**4.18%**

Madison County, Virginia
Fiscal Year 2025 Budget-Revenues by Fund and Source
with Comparisons

FUND	Source	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
		FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
CHILDREN'S SERVICE ACT (CSA) FUND									
	Revenue from Local Sources	29,761.73	3,944.00	76,558.00	0.00	3,226.79	0.00	0.00	0.00%
	Revenue from Commonwealth of Virginia	1,203,814.39	703,652.80	667,952.00	1,211,000.00	535,655.73	1,275,000.00	64,000.00	5.28%
	Transfers In from other Funds	611,329.78	499,343.15	249,467.00	739,000.00	258,777.02	675,000.00	-64,000.00	-8.66%
CHILDREN'S SERVICE ACT (CSA) FUND		**1,844,905.90**	**1,206,939.95**	**993,977.00**	**1,950,000.00**	**797,659.54**	**1,950,000.00**	**0.00**	**0.00%**
DEBT SERVICE FUND									
	Transfers In from other Funds	1,073,942.00	1,727,498.00	1,726,953.00	1,711,864.00	1,720,896.50	1,725,553.00	13,689.00	0.80%
DEBT SERVICE FUND		**1,073,942.00**	**1,727,498.00**	**1,726,953.00**	**1,711,864.00**	**1,720,896.50**	**1,725,553.00**	**13,689.00**	**0.80%**
SCHOOL OPERATING FUND									
	Revenue from Local Sources	202,826.87	221,016.68	289,845.00	3,121,027.00	1,845,722.19	3,073,553.00	-47,474.00	-1.52%
	Revenue from Commonwealth of Virginia	9,773,296.10	10,106,540.22	12,559,720.00	9,185,544.00	7,059,136.79	10,455,789.00	1,270,245.00	13.83%
	Revenue from Federal Government	1,364,824.31	3,514,669.94	3,867,548.00	2,112,606.00	958,057.45	1,261,166.00	-851,440.00	-40.30%
	Transfers In from other Funds	9,396,890.00	9,715,484.05	9,686,233.00	9,776,883.00	4,489,977.36	10,321,075.00	544,192.00	5.57%
SCHOOL OPERATING FUND		**20,737,837.28**	**23,557,710.89**	**26,403,346.00**	**24,196,060.00**	**14,352,893.79**	**25,111,583.00**	**915,523.00**	**3.78%**
SCHOOL FOOD SERVICE FUND									
	Revenue from Local Sources	29,930.61	84,883.64	226,727.00	160,000.00	88,337.87	160,000.00	0.00	0.00%
	Revenue from Commonwealth of Virginia	14,736.91	57,992.40	33,351.00	30,000.00	174,938.35	60,000.00	30,000.00	100.00%
	Revenue from Federal Government	1,415,397.06	1,258,794.30	1,155,667.00	1,121,500.00	527,720.18	1,185,250.00	63,750.00	5.68%
SCHOOL FOOD SERVICE FUND		**1,460,064.58**	**1,401,670.34**	**1,415,745.00**	**1,311,500.00**	**790,996.40**	**1,405,250.00**	**93,750.00**	**7.15%**
ALL OPERATING FUNDS		**56,938,954.63**	**58,441,781.33**	**64,598,213.86**	**64,225,607.00**	**40,501,339.99**	**67,194,209.00**	**2,968,602.00**	**4.62%**

Madison County, Virginia
Fiscal Year 2025 Budget-Revenue by Fund and GL Account Number
with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actuals FY21	FY22	FY23	Current Year-to-Date as of March 31, 2024 FY24 Budget	FY24 Actual	FY25 Budget FY25 Budget	$ Change	% Change
GENERAL FUND										
	401100	REAL PROPERTY	12,686,617.37	12,695,232.75	12,996,898.29	12,750,000.00	6,381,598.37	13,500,000.00	750,000.00	5.88%
	401130	LAND REDEMPTIONS	12,075.28	0.52	0.00	0.00	0.00	0.00	0.00	0.00%
	401199	REAL PROPERTY DELINQUENT	598,823.70	404,986.86	353,535.89	550,000.00	271,053.81	500,000.00	-50,000.00	-9.09%
	401210	PUBLIC SERVICE	373,852.98	369,027.53	342,579.10	350,000.00	300,956.10	300,000.00	-50,000.00	-14.29%
	401300	PERSONAL PROPERTY	3,263,036.81	3,895,429.29	5,631,938.64	4,600,000.00	4,672,372.66	5,440,000.00	840,000.00	18.26%
	401399	PERSONAL PROPERTY DELINQUEN	632,192.23	560,490.82	262,076.42	550,000.00	183,617.18	500,000.00	-50,000.00	-9.09%
	401400	MOBILE HOME	6,431.18	6,462.01	-9.44	0.00	0.00	10,000.00	10,000.00	0.00%
	401499	MOBILE HOME DELINQUENT	384.59	1,379.81	-64.38	0.00	0.00	1,000.00	1,000.00	0.00%
	401500	MACHINERY & TOOLS	125,454.96	140,285.82	0.22	125,000.00	130,023.57	125,000.00	0.00	0.00%
	401599	MACHINERY & TOOLS DELINQUEN	8,523.42	2,349.41	0.00	0.00	0.23	0.00	0.00	0.00%
	401600	MERCHANT CAPITAL	224,380.69	176,146.74	86.77	225,000.00	247,449.52	246,000.00	21,000.00	9.33%
	401699	MERCHANT CAPITAL DELINQUENT	10,323.87	1,979.09	-490.37	0.00	738.69	0.00	0.00	0.00%
	401800	LATE FILING PENALTY	9,150.27	25,124.37	9,447.09	15,000.00	26,501.48	15,000.00	0.00	0.00%
	401902	INTEREST DELINQUENT TAXES	116,763.23	80,150.68	111,348.11	82,000.00	73,957.02	110,000.00	28,000.00	34.15%
	401903	PENALTIES ALL TAXES	152,153.96	122,754.21	186,976.62	125,000.00	109,198.95	130,000.00	5,000.00	4.00%
	401950	TAX COLLECTION FEE	63,990.34	42,185.75	81,294.13	43,000.00	41,160.58	50,000.00	7,000.00	16.28%
	402100	TRANSIENT OCCUPANCY TAX	99,750.62	116,257.51	160,508.28	115,000.00	133,125.35	175,000.00	60,000.00	52.17%
	402110	LOCAL SALES TAX	1,486,570.99	1,562,757.42	1,711,465.47	1,400,000.00	1,014,227.37	1,702,088.00	302,088.00	21.58%
	402120	RESTAURANT FOOD TAXES	558,669.53	671,725.96	653,495.31	600,000.00	572,571.78	700,000.00	100,000.00	16.67%
	402199	TRANSIENT OCCUPANCY TAX DELINQUENT	0.00	0.00	0.00	0.00	-295.37	0.00	0.00	0.00%
	402210	CONSUMER UTILITY TAX	361,341.11	365,159.78	372,269.73	365,000.00	283,139.41	376,000.00	11,000.00	3.01%
	402220	CONSUMPTION TAX	42,405.00	42,502.61	42,630.78	42,000.00	33,030.84	42,000.00	0.00	0.00%
	402230	GROSS RECEIPTS TAX (UTILITIES	11,325.35	11,098.09	9,189.34	11,000.00	9,676.41	11,000.00	0.00	0.00%
	402500	MOTOR VEHICLE LICENSE	465,000.31	433,793.12	484,730.05	465,000.00	433,875.49	485,000.00	20,000.00	4.30%
	402600	BANK FRANCHISE TAX	137,656.00	148,400.00	162,194.00	134,000.00	0.00	150,000.00	16,000.00	11.94%
	402710	RECORDATION TAXES	237,519.26	214,672.85	129,961.21	140,000.00	89,610.28	130,000.00	-10,000.00	-7.14%
	402720	DELINQUENT DOG TAGS	0.00	0.00	0.00	0.00	-560.00	0.00	0.00	0.00%
	402730	ADDITIONAL TAXES ON DEEDS	65,055.49	62,640.88	42,831.24	40,000.00	31,137.81	40,000.00	0.00	0.00%
	403100	ANIMAL LICENSES	3,500.00	3,956.00	7,556.00	4,000.00	6,184.00	5,500.00	1,500.00	37.50%
	403310	ELECTRICAL PERMITS	22,569.34	30,492.61	20,900.96	25,000.00	9,125.00	20,000.00	-5,000.00	-20.00%
	403311	BOUNDARY SURVEY FEES	350.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00%
	403312	PLUMBING PERMITS	13,177.00	12,831.00	6,865.14	10,000.00	2,525.00	10,000.00	0.00	0.00%
	403314	MECHANICAL PERMITS	10,953.37	13,154.38	11,225.00	12,000.00	3,225.00	12,000.00	0.00	0.00%
	403315	ELEVATOR PERMITS	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	403316	REINSPECTION FEE	1,625.00	1,550.00	1,800.00	1,300.00	1,750.00	1,500.00	200.00	15.38%
	403317	INVESTIGATION FEE	75.00	75.00	0.00	75.00	75.00	0.00	-75.00	-100.00%
	403319	SIGN PERMITS	525.00	300.00	300.00	500.00	210.00	500.00	0.00	0.00%
	403320	TEMPORARY OCCUPANCY REQUEST	50.00	0.00	200.00	50.00	100.00	50.00	0.00	0.00%
	403321	FAMILY DIVISION FEE	1,050.00	2,800.00	350.00	1,000.00	2,600.00	1,500.00	500.00	50.00%

Madison County, Virginia
Fiscal Year 2025 Budget-Revenue by Fund and GL Account Number
with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actuals FY21	FY22	FY23	Current Year-to-Date as of March 31, 2024 FY24 Budget	FY24 Actual	FY25 Budget FY25 Budget	$ Change	% Change
	403322	SITE PLAN FEE	2,487.50	1,500.00	1,000.00	1,000.00	1,325.00	1,000.00	0.00	0.00%
	403328	PLAN REVIEW FEES	15,326.86	12,935.00	15,100.00	12,000.00	13,075.00	13,000.00	1,000.00	8.33%
	403332	BZA APPEAL FEE	300.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00%
	403333	VARIANCE FEE	1,100.00	2,950.00	500.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
	403334	SPECIAL USE PERMIT	12,525.00	16,350.00	11,725.00	10,000.00	10,850.00	11,000.00	1,000.00	10.00%
	403335	EROSION & SEDIMENT BONDS	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00%
	403336	FESTIVAL PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	403338	AGREEMENT IN LIEU OF A PLAN	10,625.00	12,750.00	9,300.00	7,000.00	8,850.00	10,000.00	3,000.00	42.86%
	403339	EROSION & SEDIMENT LAND DIST	7,437.50	4,846.50	3,025.00	4,000.00	2,525.00	4,000.00	0.00	0.00%
	403340	LAND USE APPLICATION FEES	25,350.00	24,150.00	25,200.00	25,000.00	29,500.00	25,000.00	0.00	0.00%
	403344	BUILDING STATE LEVY	2,519.71	2,682.83	3,124.79	2,000.00	2,531.06	2,500.00	500.00	25.00%
	403346	FUEL GAS PERMIT	0.00	1,350.00	5,050.00	2,000.00	5,018.54	5,000.00	3,000.00	100.00%
	403350	LAND TRANSFER FEES	657.90	612.44	539.77	500.00	357.51	500.00	0.00	0.00%
	403352	SECONDARY STRUCTURE E911 ADDR	400.00	400.00	150.00	200.00	100.00	200.00	0.00	0.00%
	403370	SUBDIVISION PERMITS	21,750.00	38,250.00	9,300.00	25,000.00	8,400.00	12,000.00	-13,000.00	-52.00%
	403375	REZONING FEES	0.00	6,800.00	2,000.00	5,000.00	0.00	0.00	-5,000.00	-100.00%
	403380	BUILDING PERMITS	79,690.97	78,872.13	147,409.34	80,000.00	124,175.72	150,000.00	70,000.00	87.50%
	403390	DMV STOP/RELEASE FEE	8,307.25	4,149.45	23,220.80	8,750.00	4,749.00	22,000.00	13,250.00	151.43%
	403392	FINES AND FORFEITURES	0.00	200.00	100.00	0.00	0.00	0.00	0.00	0.00%
	403398	SPECIAL DEALER PERMIT	20.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00%
	404110	COURT FINES AND FORFEITURES	661.80	732.69	124,379.78	500.00	106,185.07	140,000.00	139,500.00	27900.00%
	404120	COURT FINES INTEREST	49,155.77	180,581.08	173.52	110,000.00	564.78	500.00	-109,500.00	-99.55%
	404140	ALARM ORDINANCE FEE	0.00	200.00	200.00	0.00	0.00	0.00	0.00	0.00%
	405110	INTEREST INCOME	67,234.40	35,055.88	618,059.99	175,000.00	733,306.57	450,000.00	275,000.00	157.14%
	405210	RENT CLORE PROPERTY	1,701.45	1,134.30	1,134.30	1,700.00	0.00	1,700.00	0.00	0.00%
	405220	RENT HEALTH DEPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	405230	RENT SOCIAL SERVICES	0.00	0.00	3,532.10	0.00	9,183.46	15,413.00	15,413.00	0.00%
	405270	RENT LITERACY COUNCIL	550.00	600.00	550.00	600.00	450.00	600.00	0.00	100.00%
	405280	RENT FREE CLINIC	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	405290	RENT BUSINESS INCUBATOR	500.00	5,196.80	5,600.00	2,000.00	2,100.00	3,000.00	1,000.00	50.00%
	406110	COURT HOUSE MAINTENANCE FEES	3,573.43	5,700.93	5,533.53	5,000.00	4,745.03	5,500.00	500.00	10.00%
	406130	SHERIFF'S FEES SERVING COUR	343.79	343.79	343.79	344.00	343.79	344.00	0.00	0.00%
	406150	COURT APPT'D ATTY'S FEES	95.00	0.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
	406160	CLERK FEES OTHER	240.10	239.47	182.74	150.00	132.00	200.00	50.00	33.33%
	406170	COURT SECURITY FEES	29,382.95	51,547.97	50,722.64	30,000.00	47,602.51	51,000.00	21,000.00	70.00%
	406180	CLERK - SEC REMOTE INTERNET ACCESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	406210	COMMONWEALTH ATTORNEY FEES	1,018.18	1,031.78	1,004.07	1,000.00	835.46	1,000.00	0.00	0.00%
	406420	AMBULANCE TRANSPORTS	315,426.18	393,359.01	439,888.06	350,000.00	331,230.41	425,000.00	75,000.00	21.43%
	406510	JAIL ADMISSION FEE	1,470.01	1,602.05	1,284.91	1,500.00	907.29	1,500.00	0.00	0.00%
	406610	PICKUP & BOARDING FEES	1,011.95	777.45	1,206.78	1,000.00	525.00	1,000.00	0.00	0.00%

Madison County, Virginia
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FUND	Account #	Account Description	Prior Fiscal Years Actuals FY21	FY22	FY23	Current Year-to-Date as of March 31, 2024 FY24 Budget	FY24 Actual	FY25 Budget FY25 Budget	$ Change	% Change
	406620	SHELTER ADOPTIONS	11,070.00	10,443.00	10,165.00	12,000.00	7,815.00	10,000.00	-2,000.00	-16.67%
	406630	SHELTER SPAY/NEUTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	406810	WASTE COLLECTION DISPOSAL REC	210,899.65	241,790.80	290,823.20	275,000.00	180,670.63	275,000.00	0.00	0.00%
	408300	REBATES & REFUNDS	88,507.50	714,046.88	107,459.27	50,000.00	47,953.34	228,000.00	178,000.00	356.00%
	408330	REFUNDS TRANSIENT OCCP TAX	0.00	0.00	269.37	0.00	767.46	0.00	0.00	0.00%
	408390	REFUNDS PRA REIMBURSEMENT FOR SALARY	94,343.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	408520	THE CENTER FOR TECHNOLOGY CIVIC	6,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	408550	CULPEPER WELLNESS FOUNDATION EMS	0.00	32,470.00	0.00	0.00	0.00	0.00	0.00	0.00%
	408610	LOD LAW ENFORCEMENT (VACO)	5,932.00	540.00	540.00	540.00	540.00	540.00	0.00	100.00%
	408910	OVERAGES/SHORTAGE	0.18	66.63	5.00	0.00	-100.00	0.00	0.00	0.00%
	408911	GAS REVENUE	0.00	0.00	-492.86	0.00	740.21	400.00	400.00	0.00%
	408914	GIFTS/DONATIONS/CONTRIBUTIONS	300.00	7,097.43	1,350.00	0.00	7,325.00	0.00	0.00	0.00%
	408916	INSURANCE CLAIMS/ADJUSTMENTS	4,929.86	9,103.35	30,183.96	5,000.00	8,350.89	10,000.00	5,000.00	100.00%
	408933	RETURN CHECK FEE	250.00	475.00	880.13	300.00	743.15	600.00	300.00	100.00%
	408991	DEBT SETOFF ADMIN FEE	2,477.74	3,560.39	6,583.54	3,000.00	1,378.29	5,000.00	2,000.00	66.67%
	409050	SALE OF SURPLUS PROPERTY	11,851.00	0.00	26,634.00	0.00	533.29	0.00	0.00	0.00%
	409600	SALE OF DOCUMENTS	12.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00%
	410406	CAPITAL CONSTRUCTION LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	422110	MOTOR VEHICLE RENTAL TAX	253.45	234.45	275.94	0.00	68.11	0.00	0.00	0.00%
	422111	RECORDATION TAXES COMMONWEALTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	422114	P2P VEHICLE SHARE DISTRIBUTIO	119.97	146.04	152.25	0.00	249.09	0.00	0.00	0.00%
	422130	MOTOR VEHICLE CARRIER'S TAX	0.00	535.45	301.03	250.00	301.03	300.00	50.00	20.00%
	422140	MOBILE HOME TITLING TAX	16,560.38	20,389.54	26,483.05	10,000.00	13,873.30	15,000.00	5,000.00	50.00%
	422160	MOPED ATV SALES TAX	414.99	279.99	145.50	500.00	72.50	250.00	-250.00	-50.00%
	422170	GAMES OF SKILL	25,056.00	4,896.00	0.00	0.00	0.00	0.00	0.00	0.00%
	422190	PPTRA	1,029,052.96	1,029,052.96	1,029,052.96	1,029,053.00	977,600.31	1,029,053.00	0.00	0.00%
	422200	REAL ESTATE TAX INCREASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	422260	COMMUNICATIONS TAX (LOC TX TH	427,630.04	415,060.84	403,014.57	405,000.00	222,895.56	405,000.00	0.00	0.00%
	422300	CIGARETTE TAX	0.00	103,156.89	199,765.41	192,000.00	106,548.01	180,000.00	-12,000.00	-6.25%
	423100	SHARED COMM ATT'Y	176,224.13	185,006.90	193,330.98	204,135.00	136,467.26	214,539.00	10,404.00	5.10%
	423200	SHARED SHERIFF	764,225.00	794,806.43	873,709.44	927,946.00	626,418.84	1,020,291.00	92,345.00	9.95%
	423210	SHARED SHERIFF ARPA	0.00	38,754.00	0.00	0.00	0.00	0.00	0.00	0.00%
	423215	ARPA LAW ENFORCEMENT EQUIP GRNT	0.00	0.00	0.00	0.00	148,323.98	0.00	0.00	0.00%
	423300	SHARED COMM REVENUE	89,496.75	114,065.41	120,892.81	128,231.00	85,761.13	134,975.00	6,744.00	5.26%
	423400	SHARED TREASURER	93,532.00	98,650.35	103,514.62	109,587.00	78,220.94	134,731.00	25,144.00	22.94%
	423600	SHARED REGISTRAR & ELECT BR	40,043.00	63,610.86	66,156.62	42,493.00	0.00	45,000.00	2,507.00	5.90%
	423700	SHARED CLERK OF CIRCUIT CT	213,630.73	230,864.73	251,936.21	248,141.00	176,601.31	266,096.00	17,955.00	7.24%
	423720	SHARED CLERK TECHNOLOGY	8,475.64	0.00	0.00	14,858.00	0.00	27,000.00	12,142.00	81.72%
	424030	DISASTER RELIEF STATE	0.00	0.00	1,141.28	0.00	0.00	0.00	0.00	0.00%
	424115	PSAP EQUIPMENT GRANT	198,056.89	64,376.69	6,625.00	0.00	0.00	0.00	0.00	0.00%

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	424116	SRO STATE GRANT	36,379.00	0.00	107,757.00	0.00	21,564.00	42,411.00	42,411.00	0.00%
	424117	VITA WIRELESS GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424118	BODY WORN CAMERA GRANT	0.00	16,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424119	CLERK LVA RECORDS GRANT	11,667.75	0.00	45,275.00	0.00	0.00	17,000.00	17,000.00	0.00%
	424120	DEPT OF JUVENILE JUSTICE	0.00	0.00	0.00	8,000.00	-1,647.00	0.00	-8,000.00	-100.00%
	424122	DHCD TRAINING SUPPORT STIPEND GRANT	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424130	VA DOMESTIC VIOLENCE GRANT	45,000.00	45,000.00	45,000.00	0.00	11,250.00	45,000.00	45,000.00	0.00%
	424140	VA VICTIM WITNESS GRANT	14,951.00	18,129.84	18,560.37	19,000.00	20,241.00	18,769.00	-231.00	-1.22%
	424150	911 WIRELESS FUND	51,391.39	63,111.00	54,911.98	48,000.00	38,346.35	48,000.00	0.00	0.00%
	424177	OTHER PROGRAMS & GRANTS	0.00	3,200.26	1,686.03	0.00	0.00	0.00	0.00	0.00%
	424180	PSAP STATE 911 GRANT	0.00	0.00	197.00	10,000.00	0.00	45,000.00	35,000.00	100.00%
	424200	EMS FOUR FOR LIFE	0.00	15,065.44	16,006.64	16,007.00	16,174.08	16,224.00	217.00	1.36%
	424202	RSAF GRANT	4,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424210	FIRE PROGRAM FUND	49,844.00	52,937.00	54,693.00	54,693.00	61,377.00	61,377.00	6,684.00	12.22%
	424320	LITTER CONTROL & PESTICIDE GR	5,608.00	9,310.00	9,570.00	9,570.00	12,513.00	9,570.00	0.00	0.00%
	424366	VA CHARGE REBATE PROGRAM	0.00	0.00	0.00	0.00	3,860.19	3,860.00	3,860.00	0.00%
	424370	VDEM REPP GRANT	0.00	0.00	2,100.00	2,100.00	1,000.00	2,100.00	0.00	100.00%
	424810	VTA GRANT	10,207.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	430701	FORESTRY GRANT	0.00	0.00	17,104.60	0.00	0.00	0.00	0.00	0.00%
	431110	SNP REAL PROPERTY TAXES	95,013.00	97,332.00	104,289.00	95,000.00	0.00	95,000.00	0.00	0.00%
	433020	DISASTER RELIEF FEDERAL	0.00	0.00	12,849.74	0.00	0.00	0.00	0.00	0.00%
	433100	LEMPG GRANT (FEMA)	7,500.00	7,500.00	0.00	7,500.00	0.00	0.00	-7,500.00	-100.00%
	433110	JUSTICE ASSISTANCE GRANTS	0.00	937.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433111	GROUND TRANSPORT SAFETY POLICE TRAFFIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433285	AMERICAN RESCUE PLAN RECV FUND	0.00	38,215.75	0.00	2,537,577.00	0.00	0.00	-2,537,577.00	-100.00%
	433300	VICTIM WITNESS FEDERAL	44,851.00	40,522.13	43,304.24	45,000.00	18,998.86	39,414.00	-5,586.00	-12.41%
	433310	HRSA SCOPES GRANT_UVA	0.00	0.00	0.00	0.00	5,000.00	14,000.00	14,000.00	0.00%
	433311	LOLE GRANT PROGRAM	0.00	0.00	0.00	0.00	1,540.00	0.00	0.00	0.00%
	433315	OPIOID SETTLEMENT	0.00	6,628.15	41,959.77	20,000.00	11,294.79	11,916.00	-8,084.00	100.00%
	433829	FEDERAL GRANT-OTHER FISCAL AGE	0.00	0.00	0.00	20,000.00	1,071.46	5,000.00	-15,000.00	100.00%
	433830	LATCF GRANT FUNDS	0.00	0.00	50,000.00	100,000.00	50,000.00	0.00	-100,000.00	100.00%
	480917	PRIMARY FILING FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	490100	PROCEEDS FROM SALE OF REAL EST	0.00	5,000.00	250,000.00	0.00	24,854.00	0.00	0.00	0.00%
	490200	PROCEEDS ESCHEATED PROPERTY	0.00	0.00	59,690.84	0.00	49,694.58	0.00	0.00	0.00%
	491211	TRANSFERS IN FROM TOT FUND	0.00	55,000.00	62,500.00	65,200.00	146,338.57	80,000.00	14,800.00	22.70%
	496332	TRANSFERS IN FROM SCHOOL CAPI	6,017.04	50,813.09	289,531.99	0.00	0.00	0.00	0.00	0.00%
	496335	TRANSFERS IN FROM SCHOOL CAPI	0.00	0.00	399,641.87	0.00	0.00	0.00	0.00	0.00%
	499999	ACCUMULATED FUND BALANCE	0.00	0.00	0.00	1,205,676.00	408,483.87	2,655,801.00	1,450,125.00	120.27%
GENERAL FUND			**26,369,049.96**	**27,813,815.09**	**30,742,177.86**	**31,564,626.00**	**20,302,103.11**	**33,355,312.00**	**1,790,686.00**	**5.67%**

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TOT TOURISM FUND										
	402100	TRANSIENT OCCUPANCY TAX	148,735.94	183,806.89	262,046.00	135,319.00	197,779.48	150,000.00	14,681.00	10.85%
	499999	ACCUMULATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOT TOURISM FUND			**148,735.94**	**183,806.89**	**262,046.00**	**135,319.00**	**197,779.48**	**150,000.00**	**14,681.00**	**10.85%**
COVID GRANTS Fund										
	330207	COVID GRANT FUNDS	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund			**2,284,212.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND										
	408340	REFUND PUBLIC ASSISTANCE CL	10,624.53	88,217.44	85,367.00	0.00	48,995.05	63,700.00	63,700.00	0.00%
	424610	PUBLIC ASSISTANCE CLIENTS	792,305.05	811,303.67	899,088.00	752,022.00	677,506.07	776,594.00	24,572.00	3.27%
	433287	FAMILY SUPPORT-COVID	721.00	1,099.29	0.00	0.00	0.00	0.00	0.00	0.00%
	433284	FAMILY PRESERVATION-COVID	0.00	7,138.73	0.00	0.00	0.00	0.00	0.00	0.00%
	433285	APS ARPA ADULT IN-HOME & SUPP	0.00	0.00	0.00	0.00	565.76	0.00	0.00	0.00%
	433282	CHAFEE INDEPENDENT LIVING	0.00	28,683.89	0.00	0.00	0.00	0.00	0.00	0.00%
	433283	CHAFEE ETV COVID	0.00	11,810.65	0.00	0.00	0.00	0.00	0.00	0.00%
	433510	PUBLIC ASSIST & WELFARE FEDER	1,261,465.43	1,251,095.55	1,451,130.00	1,891,797.00	983,912.52	1,893,012.00	1,215.00	0.06%
	491110	TRANSFERS IN FROM GENERAL FUN	483,746.99	350,990.95	618,384.00	712,419.00	628,031.77	763,205.00	50,786.00	7.13%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND			**2,548,863.00**	**2,550,340.17**	**3,053,969.00**	**3,356,238.00**	**2,339,011.17**	**3,496,511.00**	**140,273.00**	**4.18%**
CHILDREN'S SERVICE ACT (CSA) FUND										
	408350	CSA REFUND	29,761.73	3,944.00	76,558.00	0.00	3,226.79	0.00	0.00	0.00%
	424463	CSA POOL REIMBURSEMENT	1,111,391.56	672,535.53	667,952.00	1,100,000.00	532,914.29	1,164,000.00	64,000.00	5.82%
	424640	CSA FOSTER CARE	38,929.83	12,442.27	0.00	11,000.00	2,741.44	11,000.00	0.00	0.00%
	433520	CSA SSBG FEDERAL	53,493.00	18,675.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00%
	491110	TRANSFERS IN FROM GENERAL FUN	611,329.78	499,343.15	249,467.00	739,000.00	258,777.02	675,000.00	-64,000.00	-8.66%
CHILDREN'S SERVICE ACT (CSA) FUND			**1,844,905.90**	**1,206,939.95**	**993,977.00**	**1,950,000.00**	**797,659.54**	**1,950,000.00**	**0.00**	**0.00%**
DEBT SERVICE FUND										
	491110	TRANSFERS IN FROM GENERAL FUN	1,073,942.00	1,727,498.00	1,726,953.00	1,711,864.00	1,720,896.50	1,725,553.00	13,689.00	0.80%
DEBT SERVICE FUND			**1,073,942.00**	**1,727,498.00**	**1,726,953.00**	**1,711,864.00**	**1,720,896.50**	**1,725,553.00**	**13,689.00**	**0.80%**

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SCHOOL OPERATING FUND										
	402111	LOCAL SALES TAX SCHOOLS	2,501,357.28	2,838,999.64	2,519,496.00	2,858,456.00	1,601,456.04	2,807,173.00	-51,283.00	-1.79%
	405250	SCHOOL PROPERTY RENT	0.00	0.00	1,500.00	1,500.00	400.00	1,500.00	0.00	0.00%
	406811	TUITION FROM PRIVATE SOURCE	7,596.72	1,075.00	0.00	0.00	8,600.00	0.00	0.00	0.00%
	408300	REBATES & REFUNDS	135,273.15	137,959.49	206,071.00	206,071.00	148,765.45	209,880.00	3,809.00	1.85%
	408911	GAS REVENUE	1,566.86	4,331.83	5,000.00	5,000.00	3,706.91	5,000.00	0.00	0.00%
	408916	INSURANCE CLAIMS/ADJUSTMENTS	0.00	0.00	0.00	0.00	28,445.37	0.00	0.00	0.00%
	408932	E RATE	54,390.14	65,395.36	50,000.00	50,000.00	52,206.42	50,000.00	0.00	0.00%
	409050	SALE OF SURPLUS PROPERTY	4,000.00	12,255.00	0.00	0.00	2,142.00	0.00	0.00	0.00%
	424018	PROJECT GRADUATION STATE SUMM	3,805.00	4,134.00	4,194.00	4,194.00	1,906.35	4,019.00	-175.00	-4.17%
	424103	ISAEP	8,386.85	8,233.25	8,233.00	8,203.00	2,724.45	8,203.00	0.00	0.00%
	424105	REGULAR FOSTER CARE	11,654.00	5,207.00	907.00	1,816.00	0.00	0.00	-1,816.00	-100.00%
	424107	GIFTED AND TALENTED	44,649.00	44,026.00	47,752.00	47,900.00	35,909.73	53,622.00	5,722.00	11.95%
	424121	SOCIAL SECURITY	250,722.00	248,918.00	273,491.00	278,692.00	208,275.13	305,562.00	26,870.00	9.64%
	424123	RETIREMENT	583,873.00	579,116.00	638,145.00	650,571.00	485,758.05	657,086.00	6,515.00	1.00%
	424125	GROUP LIFE	18,031.00	17,780.00	19,101.00	20,031.00	15,016.69	18,725.00	-1,306.00	-6.52%
	424148	SPECIAL EDUCATION REGIONAL	152,088.60	46,069.17	54,191.00	66,036.00	36,121.81	77,664.00	11,628.00	17.61%
	424159	REGULAR/SPECIAL FOSTER CARE	6,274.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424169	AP EXAM FEES	2,805.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424170	PRESCHOOL INITIATIVE	25,446.34	36,253.00	103,357.00	103,357.00	42,895.45	130,930.00	27,573.00	26.68%
	424171	K 3 CLASS SIZE	148,190.00	148,883.00	118,535.00	125,206.00	57,025.00	188,606.00	63,400.00	50.64%
	424176	TECHNOLOGY	154,000.00	154,000.00	154,000.00	154,000.00	154,000.00	154,000.00	0.00	0.00%
	424191	MENTOR TEACHER PROGRAM	1,576.00	1,439.00	1,030.00	1,328.00	1,278.65	2,813.00	1,485.00	111.82%
	424193	VPI TECH TO STUDENT RATIO	0.00	4,028.00	0.00	0.00	4,421.11	0.00	0.00	0.00%
	424206	SCHOOL CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424212	SPECIAL EDUCATION SOQ	297,947.00	293,791.00	359,445.00	360,558.00	270,301.02	418,765.00	58,207.00	16.14%
	424214	TEXTBOOK PAYMENTS	92,278.00	90,991.00	114,935.00	115,291.00	86,431.29	136,303.00	21,012.00	18.23%
	424217	VOCATIONAL SOQ PAYMENTS	138,241.00	136,312.00	144,125.00	162,861.00	122,092.17	284,283.00	121,422.00	74.56%
	424220	BASIC SCHOOL AID	4,305,199.00	4,163,119.00	4,626,714.00	4,604,885.00	3,476,006.51	5,403,405.00	798,520.00	17.34%
	424228	EARLY READING INTERVENTION	33,672.00	76,696.00	162,721.00	50,223.00	24,654.55	60,389.00	10,166.00	20.24%
	424239	HOLD HARMLESS SALES TAX	0.00	0.00	0.00	0.00	289,441.49	0.00	0.00	0.00%
	424246	HOMEBOUND	1,598.33	0.00	1,650.00	2,547.00	608.47	2,020.00	-527.00	-20.69%
	424249	INDUSTRY CERTIFICATION COST	0.00	2,154.78	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
	424252	VOCATIONAL EQUIPMENT	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00%
	424253	VOCATIONAL OCCUPATIONAL/TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424263	POSITIVE BEHAVIORAL INTERVENT	25,000.00	26,000.00	15,000.00	15,000.00	22,500.00	15,000.00	0.00	0.00%
	424265	AT RISK FUNDS	167,947.00	215,595.00	457,548.00	318,659.00	241,888.27	1,013,139.00	694,480.00	217.94%
	424266	CERTIFICATION BONUSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424268	CTE OCCUPATIONAL PREP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424280	REMEDIAL EDUCATION	145,110.00	143,086.00	155,412.00	155,893.00	116,869.47	219,419.00	63,526.00	40.75%

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	424282	COMPENSATION SUPPLEMENT	0.00	280,671.00	307,862.00	572,313.00	497,657.97	342,683.00	-229,630.00	-40.12%
	424286	SUPPLEMENTAL LOTTERY PER PUPI	358,067.00	344,086.00	348,614.00	354,544.00	158,827.73	0.00	-354,544.00	-100.00%
	424287	SUPP GF PAYMENTS IN LIEU OF F&G TAX	0.00	0.00	0.00	372,101.00	0.00	420,883.00	48,782.00	100.00%
	424290	ENGLISH AS A 2ND LANGUAGE	14,726.00	27,187.00	54,818.00	32,727.00	22,313.87	47,237.00	14,510.00	44.34%
	424291	REMEDIAL SUMMER SCHOOL	27,818.00	45,311.00	26,059.00	50,547.00	21,549.10	51,119.00	572.00	1.13%
	424363	CTE STEM H INDUSTRY CREDENTIA	0.00	4,352.33	0.00	0.00	0.00	0.00	0.00	0.00%
	424371	STEM RECRUITMENT AND RETENTIO	1,000.00	0.00	0.00	0.00	1,278.00	0.00	0.00	0.00%
	424391	HOLD HARMLESS SALES TAX	0.00	0.00	0.00	385,922.00	0.00	0.00	-385,922.00	100.00%
	424400	OTHER STATE FUNDS	0.00	21,180.70	1,931,848.00	37,500.00	313,267.33	400,000.00	362,500.00	966.67%
	424431	HIGH SCHOOL INNOVATION PROGRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424432	GRANTS OTHER FISCAL AGENTS	0.00	0.00	0.00	104,000.00	0.00	0.00	-104,000.00	100.00%
	424450	SOL ALGEBRA READINESS	18,897.00	17,044.00	18,501.00	18,287.00	9,260.45	25,234.00	6,947.00	37.99%
	424467	CAREER SWITCHER MENTORING GRA	1,000.00	0.00	0.00	4,352.00	0.00	8,680.00	4,328.00	100.00%
	424500	SCHOOL SECURITY GRANT	110,232.70	65,120.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424868	NO LOSS FUNDING	75,412.00	16,757.35	0.00	0.00	0.00	0.00	0.00	0.00%
	424874	LEARNING LOSS PPA	46,293.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424875	ALL IN IMPLEMENTATION PPA	0.00	0.00	0.00	0.00	338,856.68	0.00	0.00	0.00%
	430830	EDUCATION TECHNICAL GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433205	ARPA PANDEMIC BONUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433220	TITLE I 84 010	378,327.48	391,054.90	323,401.00	341,511.00	104,733.45	341,511.00	0.00	0.00%
	433260	SCH FUND CARES TITLE V 21 019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433270	CARES ACT ESSER	283,780.00	1,357,068.61	1,584,559.00	1,190,110.00	412,910.13	338,670.00	-851,440.00	-71.54%
	433286	CLFRF HVAC Grant	0.00	0.00	329,441.00	0.00	0.00	0.00	0.00	0.00%
	433816	TITLE VI B 84 027	452,889.07	587,306.05	460,577.00	460,577.00	303,069.37	460,577.00	0.00	0.00%
	433818	DIESEL EMMISSION REDUCTION ACT	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433822	VOC ED FED FUNDS 84 048	36,307.01	33,095.84	27,493.00	27,493.00	26,838.84	27,493.00	0.00	0.00%
	433824	TITLE II PROFESS DEV 84 367	72,122.05	87,161.93	65,929.00	65,929.00	40,160.27	65,929.00	0.00	0.00%
	433825	TITLE IV DRUG FREE 84 424	29,160.68	27,399.12	26,000.00	26,000.00	734.56	26,000.00	0.00	0.00%
	433829	FEDERAL GRANT-OTHER FISCAL AGE	0.00	0.00	0.00	0.00	38,830.76	0.00	0.00	0.00%
	433831	PRESCHOOL HANDICAP 84 173	11,148.40	18,002.38	0.00	0.00	12,800.85	0.00	0.00	0.00%
	433833	EMERERGENCY CONNECTIVITY GRANT	0.00	150,186.68	0.00	0.00	0.00	0.00	0.00	0.00%
	433835	CRRSA ACT	0.00	753,588.61	0.00	0.00	13,807.96	0.00	0.00	0.00%
	433992	GEER/VISION 84 425C & D	92,015.00	47,484.00	13,683.00	0.00	0.00	0.00	0.00	0.00%
	433993	EPA GRANT SCHOOL BUS PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433995	TANF VPI TRANSFER	7,840.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	433999	TITLE III 84 365	1,233.96	2,321.82	986.00	986.00	4,171.26	986.00	0.00	0.00%
	491110	TRANSFERS IN FROM GENERAL FUN	9,396,890.00	9,715,484.05	9,686,233.00	9,776,883.00	4,489,977.36	10,321,075.00	544,192.00	5.57%
	491214	TRANSFERS IN FROM OTHER SOURCES	471,343.00	0.00	948,789.00	0.00	0.00	0.00	0.00	0.00%
SCHOOL OPERATING FUND			**21,209,180.28**	**23,557,710.89**	**26,403,346.00**	**24,196,060.00**	**14,352,893.79**	**25,111,583.00**	**915,523.00**	**3.78%**

Madison County, Virginia
Fiscal Year 2025 Budget-Revenue by Fund and GL Account Number
with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
			FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
SCHOOL FOOD SERVICE FUND										
	406840	SCHOOL FOOD SERVICE DEPOSITS	32,585.08	84,411.56	171,727.00	100,000.00	88,337.87	100,000.00	0.00	0.00%
	408300	REBATES & REFUNDS	-2,654.47	472.08	55,000.00	60,000.00	0.00	60,000.00	0.00	0.00%
	424113	BREAKFAST PROGRAM	5,362.06	40,008.76	0.00	0.00	174,938.35	0.00	0.00	0.00%
	424114	NSLP FOOD SERVICES	9,374.85	17,983.64	33,351.00	30,000.00	0.00	60,000.00	30,000.00	100.00%
	433101	CACFP	0.00	0.00	0.00	0.00	69,586.93	0.00	0.00	0.00%
	433810	SCHOOL LUNCH PROGRAM 10 555	0.00	801,673.09	1,135,667.00	1,101,500.00	437,830.45	1,165,250.00	63,750.00	5.79%
	433811	BREAKFAST PROGRAM FEDERAL	0.00	250,733.57	0.00	0.00	0.00	0.00	0.00	0.00%
	433812	SUMMER FOOD SERVICE 10 559	1,371,782.30	135,496.76	20,000.00	20,000.00	15,996.80	20,000.00	0.00	0.00%
	433813	FOOD SERVICES-OTHER FEDERAL GR	0.00	0.00	0.00	0.00	4,306.00	0.00	0.00	0.00%
	433814	USDA COMMODITIES RECEIVED	43,614.76	70,276.88	0.00	0.00	0.00	0.00	0.00	0.00%
	433820	PANDEMIC EBT XFER ADMINISTRATION	0.00	614.00	0.00	0.00	0.00	0.00	0.00	0.00%
SCHOOL FOOD SERVICE FUND			**1,460,064.58**	**1,401,670.34**	**1,415,745.00**	**1,311,500.00**	**790,996.40**	**1,405,250.00**	**93,750.00**	**7.15%**
ALL OPERATING FUNDS			**56,938,954.63**	**58,441,781.33**	**64,598,213.86**	**64,225,607.00**	**40,501,339.99**	**67,194,209.00**	**2,968,602.00**	**4.62%**

Madison County, Virginia
Fiscal Year 2025 Budget-Expenditures by Fund and Function
with Comparisons

FUND	Function	Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
		FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
GENERAL FUND									
	General Government Administration	1,725,571.16	2,062,553.06	2,285,361.00	2,429,915.00	1,711,654.93	2,824,114.00	394,199.00	16.22%
	Judicial Administration	1,005,410.07	1,127,067.00	1,212,787.00	1,234,863.00	820,934.21	1,335,077.00	100,214.00	8.12%
	Public Safety	7,542,006.02	8,154,915.00	8,186,958.00	8,717,834.00	6,775,456.10	9,406,669.00	688,835.00	7.90%
	Public Works	1,122,093.84	1,234,989.62	1,322,559.00	1,447,713.00	960,646.09	1,424,031.00	-23,682.00	-1.64%
	Health & Welfare	345,021.10	431,646.88	406,706.00	439,341.00	329,505.75	474,971.00	35,630.00	8.11%
	Education	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00	14,000.00	10,000.00	250.00%
	Parks, Recreation, Cultural	517,603.60	428,605.39	495,974.00	524,917.00	387,484.99	595,088.00	70,171.00	13.37%
	Community Development	527,909.56	601,379.20	586,782.00	652,056.00	425,278.80	657,379.00	5,323.00	0.82%
	Nondepartmental	2,401.04	925.00	8,123.00	488,527.00	35,088.76	441,300.00	-47,227.00	-9.67%
	Transfers Out To Other Operating Funds	11,565,908.77	12,293,316.15	12,281,037.00	12,940,166.00	7,097,682.65	13,484,833.00	544,667.00	4.21%
	Transfers Out To Capital Funds	9,757,459.74	1,766,303.36	1,647,022.17	2,685,294.00	1,754,370.83	2,697,850.00	12,556.00	0.47%
GENERAL FUND		**34,116,384.90**	**28,106,700.66**	**28,438,309.17**	**31,564,626.00**	**20,302,103.11**	**33,355,312.00**	**1,790,686.00**	**5.67%**
TOT TOURISM FUND									
	Community Development	39,562.00	60,887.80	88,096.00	70,119.00	51,440.91	70,000.00	-119.00	-0.17%
	Transfers Out To Other Operating Funds	0.00	55,000.00	62,500.00	65,200.00	146,338.57	80,000.00	14,800.00	22.70%
TOT TOURISM FUND		**39,562.00**	**115,887.80**	**150,596.00**	**135,319.00**	**197,779.48**	**150,000.00**	**14,681.00**	**10.85%**
COVID GRANTS Fund									
	General Government Administration	51,943.84	10,659.49	0.00	0.00	0.00	0.00	0.00	0.00%
	Judicial Administration	34,544.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Public Safety	1,164,514.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Public Works	21,898.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Parks, Recreation, Cultural	144,285.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Community Development	192,394.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Nondepartmental	2,600.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers Out To Other Operating Funds	471,343.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers Out To Capital Funds	200,687.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund		**2,284,212.97**	**10,659.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund and Function

with Comparisons

		Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
FUND	**Function**	**FY21**	**FY22**	**FY23**	**FY24 Budget**	**FY24 Actual**	**FY25 Budget**	**$ Change**	**% Change**
VIRGINIA PUBLIC ASSISTANCE FUND									
	Health & Welfare	2,548,863.00	2,550,340.17	3,053,969.00	3,356,238.00	2,339,011.17	3,496,511.00	140,273.00	4.18%
VIRGINIA PUBLIC ASSISTANCE FUND		**2,548,863.00**	**2,550,340.17**	**3,053,969.00**	**3,356,238.00**	**2,339,011.17**	**3,496,511.00**	**140,273.00**	**4.18%**
CHILDREN'S SERVICE ACT (CSA) FUND									
	Health & Welfare	1,844,905.90	1,206,939.95	993,977.00	1,950,000.00	797,659.54	1,950,000.00	0.00	0.00%
CHILDREN'S SERVICE ACT (CSA) FUND		**1,844,905.90**	**1,206,939.95**	**993,977.00**	**1,950,000.00**	**797,659.54**	**1,950,000.00**	**0.00**	**0.00%**
DEBT SERVICE FUND									
	Nondepartmental	1,073,942.00	1,727,498.00	1,726,953.00	1,711,864.00	1,720,896.50	1,725,553.00	13,689.00	0.80%
DEBT SERVICE FUND		**1,073,942.00**	**1,727,498.00**	**1,726,953.00**	**1,711,864.00**	**1,720,896.50**	**1,725,553.00**	**13,689.00**	**0.80%**
SCHOOL OPERATING FUND									
	Education	20,343,698.90	23,521,711.67	25,346,065.00	24,196,060.00	14,352,893.79	25,111,583.00	915,523.00	3.78%
SCHOOL OPERATING FUND		**20,343,698.90**	**23,521,711.67**	**25,346,065.00**	**24,196,060.00**	**14,352,893.79**	**25,111,583.00**	**915,523.00**	**3.78%**
SCHOOL FOOD SERVICE FUND									
	Education-Food Service	1,124,009.42	1,231,670.87	1,435,654.00	1,311,500.00	790,996.40	1,405,250.00	93,750.00	7.15%
SCHOOL FOOD SERVICE FUND		**1,124,009.42**	**1,231,670.87**	**1,435,654.00**	**1,311,500.00**	**790,996.40**	**1,405,250.00**	**93,750.00**	**7.15%**
ALL OPERATING FUNDS		**63,375,579.09**	**58,471,408.61**	**61,145,523.17**	**64,225,607.00**	**40,501,339.99**	**67,194,209.00**	**2,968,602.00**	**4.62%**

Madison County, Virginia
Fiscal Year 2025 Budget-Expenditures by Fund, Function, and Department
with Comparisons

		Prior Fiscal Years Actuals			Current Year-to-Date as of March 31, 2024		FY25 Budget		
FUND	Function/Department	FY21	FY22	FY23	FY24 Budget	FY24 Actual	FY25 Budget	$ Change	% Change
GENERAL FUND									
	Board Of Supervisors	57,288.22	57,896.92	59,169.02	65,019.00	47,711.90	65,019.00	0.00	0.00%
	County Administrator	256,915.49	314,389.24	276,249.12	300,130.00	248,562.22	560,118.00	259,988.00	86.63%
	Legal Services	114,334.53	100,388.92	101,311.15	126,420.00	93,309.11	124,054.00	-2,366.00	-1.87%
	Auditor	56,256.26	56,771.26	77,979.13	73,000.00	37,586.80	93,300.00	20,300.00	27.81%
	Commissioner Of Revenue	251,556.00	273,512.73	282,430.21	322,129.00	237,097.02	319,431.00	-2,698.00	-0.84%
	Land Use Program	1,420.00	963.48	1,886.75	1,900.00	438.31	1,940.00	40.00	2.11%
	Personal Property	3,859.43	4,967.22	2,727.31	5,550.00	11,156.23	8,850.00	3,300.00	59.46%
	Assessor	6,875.00	12,240.00	16,128.00	17,250.00	110.00	20,000.00	2,750.00	15.94%
	Board Of Equalization	0.00	0.00	0.00	0.00	0.00	10,742.00	10,742.00	0.00%
	Treasurer	291,942.80	298,055.26	337,370.30	339,665.00	239,589.44	406,297.00	66,632.00	19.62%
	Finance Department	227,120.00	356,498.74	395,486.12	406,735.00	277,981.85	398,194.00	-8,541.00	-2.10%
	Data Processing And Technology	321,185.00	402,231.88	549,599.79	528,912.00	353,576.83	557,518.00	28,606.00	5.41%
	Electoral Board	86,347.00	52,242.33	35,471.86	77,110.00	49,684.92	81,774.00	4,664.00	6.05%
	Elec Board Non Profit Grant	6,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Registrar	96,286.53	132,395.08	149,553.17	166,095.00	114,850.30	176,877.00	10,782.00	6.49%
	COVID Funds	-51,943.84							
	GENERAL GOVERNMENT ADMINISTRATION	**1,725,571.42**	**2,062,553.06**	**2,285,361.93**	**2,429,915.00**	**1,711,654.93**	**2,824,114.00**	**394,199.00**	**16.22%**
	Circuit Court	67,707.00	43,745.03	45,915.71	49,631.00	15,001.62	51,611.00	1,980.00	3.99%
	Madison Combined Court	7,500.17	7,332.45	6,534.56	10,550.00	4,123.37	8,921.00	-1,629.00	-15.44%
	Magistrates	396.07	85.30	94.23	500.00	104.85	200.00	-300.00	-60.00%
	Clerk Of Circuit Court	357,408.15	405,795.84	490,326.16	470,456.00	333,971.13	519,306.00	48,850.00	10.38%
	Sheriff-Court Security	136,226.55	150,663.00	145,400.60	185,955.00	84,486.06	185,294.00	-661.00	-0.36%
	Victim/Witness Program	59,800.86	58,736.51	61,794.01	70,245.00	45,184.56	75,444.00	5,199.00	7.40%
	Commissioner Of Accounts	720.00	720.00	720.00	900.00	540.00	720.00	-180.00	-20.00%
	Commonwealth Attorney	410,196.00	459,988.87	462,000.72	446,626.00	337,522.62	493,581.00	46,955.00	10.51%
	COVID Funds	-34,544.93							
	JUDICIAL ADMINISTRATION	**1,005,409.87**	**1,127,067.00**	**1,212,785.99**	**1,234,863.00**	**820,934.21**	**1,335,077.00**	**100,214.00**	**8.12%**
	Sheriff	2,471,768.00	2,426,426.00	2,597,349.00	2,784,357.00	2,280,209.27	3,031,170.00	246,813.00	8.86%
	Public Safety	57,419.00	48,828.30	21,377.23	44,633.00	38,539.73	29,941.00	-14,692.00	-32.92%
	Emergency Operations Center	987,582.83	959,970.29	1,153,182.04	1,242,739.00	900,305.34	1,242,776.00	37.00	0.00%
	E911 Next Generation	110,147.17	21,890.71	0.00	0.00	0.00	0.00	0.00	0.00%
	Madison Volunteer Fire Department	131,844.00	134,937.00	149,693.00	149,693.00	108,877.00	211,377.00	61,684.00	41.21%
	Rescue Squad Service	103,764.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Thomas Jefferson Ems Council	7,743.00	7,743.00	1,000.00	0.00	0.00	2,000.00	2,000.00	0.00%
	Covid Vaccine Hotline/Clinic	32,418.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Ems	3,203,314.77	2,526,326.00	2,704,884.18	2,728,532.00	2,177,060.22	3,193,122.00	464,590.00	17.03%
	Juvenile Probation	7,597.62	7,248.81	4,850.75	21,939.00	4,115.71	21,939.00	0.00	0.00%
	Confinement Of Prisoners	8.94	0.00	70.17	400.00	46.89	400.00	0.00	0.00%
	Regional Jail	926,058.69	880,844.21	725,556.67	699,894.00	468,168.00	590,314.00	-109,580.00	-15.66%
	Juvenile Detention	75,228.79	347,449.11	100,729.00	233,010.00	174,757.50	247,550.00	14,540.00	6.24%
	Jefferson Area Community Corrections & Drug Court	8,286.00	31,567.00	32,073.00	32,565.00	12,565.00	33,822.00	1,257.00	3.86%

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Function, and Department

with Comparisons

FUND	Function/Department	Prior Fiscal Years Actuals FY21	FY22	FY23	Current Year-to-Date as of March 31, 2024 FY24 Budget	FY24 Actual	FY25 Budget FY25 Budget	$ Change	% Change
	Building Official	249,029.00	294,001.00	323,124.13	365,132.00	281,516.30	383,653.00	18,521.00	5.07%
	Va Building Permit Fee	0.00	0.00	0.00	0.00	810.78	0.00	0.00	0.00%
	Animal Shelter	112,212.05	141,875.08	148,776.04	190,637.00	136,699.38	171,008.00	-19,629.00	-10.30%
	Animal Control	172,397.95	180,283.92	176,445.30	175,503.00	142,516.98	197,629.00	22,126.00	12.61%
	Medical Examiner	180.00	2,652.57	160.00	800.00	100.00	800.00	0.00	0.00%
	Services To Abused Families	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
	Line Of Duty Act	46,121.00	39,272.00	44,088.00	45,000.00	46,168.00	46,168.00	1,168.00	2.60%
	Foothills Child Advocacy Center	2,400.00	2,600.00	2,600.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	COVID Funds	-1,164,514.98							
	PUBLIC SAFETY	**7,542,006.06**	**8,154,915.00**	**8,186,958.51**	**8,717,834.00**	**6,775,456.10**	**9,406,669.00**	**688,835.00**	**7.90%**
	Transfer Station & Recycling Ctr	537,027.44	610,550.46	709,653.94	772,281.00	463,868.76	743,943.00	-28,338.00	-3.67%
	Facilities & Maintenance	606,965.00	624,439.16	612,904.77	675,432.00	496,777.33	680,088.00	4,656.00	0.69%
	COVID Funds	-21,898.16							
	PUBLIC WORKS	**1,122,094.28**	**1,234,989.62**	**1,322,558.71**	**1,447,713.00**	**960,646.09**	**1,424,031.00**	**-23,682.00**	**-1.64%**
	Madison Health Department	158,700.00	170,879.74	204,130.00	226,636.00	169,977.00	229,500.00	2,864.00	1.26%
	Madison Free Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Hospice of the Piedmont	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
	Piedmont Regional Dental Clinic	2,500.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
	Community Services	110,113.00	177,629.00	202,576.00	212,705.00	159,528.75	242,971.00	30,266.00	14.23%
	Tax Relief For Elderly,Veterans,Surv Sp	73,707.68	83,138.14	0.00	0.00	0.00	0.00	0.00	0.00%
	HEALTH & WELFARE	**345,020.68**	**431,646.88**	**406,706.00**	**439,341.00**	**329,505.75**	**474,971.00**	**35,630.00**	**8.11%**
	Germanna Community College	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
	EDUCATION	**5,000.00**	**5,000.00**	**5,000.00**	**4,000.00**	**4,000.00**	**4,000.00**	**0.00**	**0.00%**
	Parks & Recreation	390,289.00	273,505.39	333,374.19	353,817.00	259,034.96	416,488.00	62,671.00	17.71%
	Boys And Girls Club	127,000.00	2,000.00	1,000.00	0.00	0.00	500.00	500.00	0.00%
	Senior Center	500.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00%
	Madison County Fair	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	Madison Library	143,599.93	152,100.00	160,600.00	170,600.00	127,950.03	177,600.00	7,000.00	4.10%
	COVID Funds	-144,285.40							
	PARKS, RECREATION, CULTURAL	**517,603.53**	**428,605.39**	**495,974.19**	**524,917.00**	**387,484.99**	**595,088.00**	**70,171.00**	**13.37%**
	Planning Commission	10,499.00	9,480.00	10,929.44	11,750.00	6,456.75	12,150.00	400.00	3.40%
	Zoning & Planning	169,905.00	187,674.28	192,313.08	204,751.00	153,333.96	193,437.00	-11,314.00	-5.53%
	Dept. Of Economic Development	260,963.00	155,085.01	131,493.38	153,560.00	115,810.39	165,908.00	12,348.00	8.04%
	Central Va Econ Develop Pship	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
	Foothills Housing Corp.	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
	Aging Together	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Board Of Zoning Appeals	2,546.00	3,044.41	1,163.93	4,238.00	660.00	2,500.00	-1,738.00	-41.01%
	Building Code Appeals Board	0.00	0.00	0.00	420.00	0.00	415.00	-5.00	-1.19%

Madison County, Virginia
Fiscal Year 2025 Budget-Expenditures by Fund, Function, and Department
with Comparisons

FUND	Function/Department	Prior Fiscal Years Actuals FY21	FY22	FY23	Current Year-to-Date as of March 31, 2024 FY24 Budget	FY24 Actual	FY25 Budget FY25 Budget	$ Change	% Change
	Rappahannock-Rapidan Planning District	16,222.22	16,381.58	16,862.98	16,864.00	16,862.98	16,996.00	132.00	0.78%
	Va Regional Transit	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
	Geographic Information System	12,003.75	11,959.36	8,528.75	14,000.00	4,850.00	12,600.00	-1,400.00	-10.00%
	Piedmont Workforce Network	0.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	Skyline Cap	47,585.00	47,585.00	48,502.00	49,612.00	24,806.00	51,900.00	2,288.00	4.61%
	Water Quality Management Program	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
	Culpeper Soil & Water	29,321.00	31,333.00	31,333.00	27,418.00	13,709.00	30,111.00	2,693.00	9.82%
	Forestry Service	5,941.98	5,941.98	5,942.00	5,942.00	5,942.00	0.00	-5,942.00	-100.00%
	Northern Va 4-H	750.00	750.00	750.00	0.00	0.00	500.00	500.00	0.00%
	Madison Learning Center	14,695.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
	Town of Madison	26,713.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Extension & Cont'D Ed.	97,159.00	105,644.58	110,463.11	136,001.00	55,347.72	143,362.00	7,361.00	5.41%
	COVID Funds	-192,394.44							
	COMMUNITY DEVELOPMENT	**527,909.51**	**601,379.20**	**586,781.67**	**652,056.00**	**425,278.80**	**667,379.00**	**15,323.00**	**2.35%**
	Contingency Fund	0.00	0.00	0.00	482,027.00	0.00	441,300.00	-40,727.00	-8.45%
	Revenue Refunds	5,002.00	925.00	8,123.00	6,500.00	35,088.76	0.00	-6,500.00	-100.00%
	2020 Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers	21,995,398.77	14,059,619.51	13,928,059.17	15,625,460.00	8,852,053.48	16,182,683.00	557,223.00	3.57%
	COVID Funds	-674,631.22							
	NONDEPARTMENTAL	**21,325,769.55**	**14,060,544.51**	**13,936,182.17**	**16,113,987.00**	**8,887,142.24**	**16,623,983.00**	**509,996.00**	**3.16%**
GENERAL FUND		**34,116,384.90**	**28,106,700.66**	**28,438,309.17**	**31,564,626.00**	**20,302,103.11**	**33,355,312.00**	**1,790,686.00**	**5.67%**
TOT TOURISM FUND									
	Tourism	39,562.00	60,887.80	88,096.00	70,119.00	51,440.91	70,000.00	-119.00	-0.17%
	Germanna Foundation Heritage Promotion Venture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	COMMUNITY DEVELOPMENT	**39,562.00**	**60,887.80**	**88,096.00**	**70,119.00**	**51,440.91**	**70,000.00**	**-119.00**	**-0.17%**
	Transfers	0.00	55,000.00	62,500.00	65,200.00	146,338.57	80,000.00	14,800.00	22.70%
	NONDEPARTMENTAL	**0.00**	**55,000.00**	**62,500.00**	**65,200.00**	**146,338.57**	**80,000.00**	**14,800.00**	**13.64%**
TOT TOURISM FUND		**39,562.00**	**115,887.80**	**150,596.00**	**135,319.00**	**197,779.48**	**150,000.00**	**14,681.00**	**10.85%**
COVID GRANTS Fund		**2,284,212.97**	**10,659.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND									
	Welfare Administration	2,548,863.00	2,550,340.17	3,049,779.00	3,356,238.00	2,339,011.17	3,496,511.00	140,273.00	4.18%
	HEALTH & WELFARE	**2,548,863.00**	**2,550,340.17**	**3,053,969.00**	**3,356,238.00**	**2,339,011.17**	**3,496,511.00**	**140,273.00**	**4.18%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND		**2,548,863.00**	**2,550,340.17**	**3,053,969.00**	**3,356,238.00**	**2,339,011.17**	**3,496,511.00**	**140,273.00**	**4.18%**

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110 GENERAL FUND				
Total		31,785,626.00	33,355,312.00	4.9%
1110 BOARD OF SUPERVISORS		**65,019.00**	**65,019.00**	**0.0%**
1110-1110-01-11100-501110-0000-000000-00000-0000-	SALARIES AND WAGES BOARD	46,000.00	46,000.00	0.0%
1110-1110-01-11100-552100-0000-000000-00000-0000-	FICA	3,519.00	3,519.00	0.0%
1110-1110-01-11100-665810-0000-000000-00000-0000-	DUES	5,000.00	5,000.00	0.0%
1110-1110-01-11100-685530-0000-000000-00000-0000-	LODGING & MEALS	5,000.00	5,000.00	0.0%
1110-1110-01-11100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	3,000.00	3,000.00	0.0%
1110-1110-01-11100-695800-0000-000000-00000-0000-	MICELLANEOUS	2,500.00	2,500.00	0.0%
Total		65,019.00	65,019.00	0.0%
1210 COUNTY ATTORNEY		**126,420.00**	**124,054.00**	-1.9%
1110-1210-01-12210-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	5,860.00	6,597.00	12.6%
1110-1210-01-12210-552100-0000-000000-00000-0000-	FICA	448.00	457.00	2.0%
1110-1210-01-12210-552310-0000-000000-00000-0000-	HEALTH INSURANCE	5,112.00	5,190.00	1.5%
1110-1210-01-12210-610148-0000-000000-00000-0000-	CONSULTING SERVICES	2,500.00	0.00	-100.0%
1110-1210-01-12210-610150-0000-000000-00000-0000-	LEGAL SERVICES	16,000.00	30,000.00	87.5%
1110-1210-01-12210-610153-0000-000000-00000-0000-	ATTORNEY & CONSULT FEES	96,000.00	80,000.00	-16.7%
1110-1210-01-12210-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	500.00	810.00	62.0%
1110-1210-01-12210-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	500.00	100.0%
1110-1210-01-12210-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	500.00	100.0%
Total		126,420.00	124,054.00	**-1.9%**
1310 ELECTORAL BOARD		**77,110.00**	**81,774.00**	**6.0%**
1110-1310-01-13100-552700-0000-000000-00000-0000-	WORKMAN S COMPENSATION	10.00	0.00	-100.0%
1110-1310-01-13100-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	8,000.00	15,800.00	97.5%
1110-1310-01-13100-610166-0000-000000-00000-0000-	TRAINING SERVICES	5,000.00	5,500.00	10.0%
1110-1310-01-13100-620210-0000-000000-00000-0000-	ELECTORAL BOARD FEES	7,500.00	7,774.00	3.7%
1110-1310-01-13100-620211-0000-000000-00000-0000-	OFFICERS OF ELECTION FEES	20,000.00	25,000.00	25.0%
1110-1310-01-13100-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	7,200.00	7,200.00	0.0%
1110-1310-01-13100-643610-0000-000000-00000-0000-	ADVERTISING	1,500.00	1,000.00	-33.3%
1110-1310-01-13100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	19,000.00	11,200.00	-41.1%
1110-1310-01-13100-665810-0000-000000-00000-0000-	DUES & MEMBERSHIPS	200.00	200.00	0.0%

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-1310-01-13100-675430-0000-000000-00000-0000-	LEASE BUILDINGS	6,000.00	5,400.00	-10.0%
1110-1310-01-13100-685510-0000-000000-00000-0000-	MILEAGE	1,200.00	1,200.00	0.0%
1110-1310-01-13100-685530-0000-000000-00000-0000-	LODGING & MEALS	1,000.00	1,000.00	0.0%
1110-1310-01-13100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	500.00	500.00	0.0%
Total		77,110.00	81,774.00	6.0%
1320 REGISTRAR		**166,095.00**	**176,878.00**	**6.5%**
1110-1320-01-13200-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	82,837.00	91,480.00	10.4%
1110-1320-01-13200-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	33,572.00	36,183.00	7.8%
1110-1320-01-13200-552100-0000-000000-00000-0000-	FICA	8,905.00	9,766.00	9.7%
1110-1320-01-13200-552212-0000-000000-00000-0000-	VRS HYBRID	6,469.00	8,755.00	35.3%
1110-1320-01-13200-552214-0000-000000-00000-0000-	VRS HYBRID 401A	828.00	0.00	-100.0%
1110-1320-01-13200-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	439.00	485.00	10.5%
1110-1320-01-13200-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	2,071.00	0.00	-100.0%
1110-1320-01-13200-552310-0000-000000-00000-0000-	HEALTH INSURANCE	18,402.00	18,612.00	1.1%
1110-1320-01-13200-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,110.00	1,225.00	10.4%
1110-1320-01-13200-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	95.00	105.00	10.5%
1110-1320-01-13200-610130-0000-000000-00000-0000-	TESTING SERVICES	67.00	67.00	0.0%
1110-1320-01-13200-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	700.00	1,000.00	42.9%
1110-1320-01-13200-635210-0000-000000-00000-0000-	POSTAL SERVICES	3,000.00	2,500.00	-16.7%
1110-1320-01-13200-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,500.00	1,500.00	0.0%
1110-1320-01-13200-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	100.00	100.00	0.0%
1110-1320-01-13200-665810-0000-000000-00000-0000-	DUES	400.00	400.00	0.0%
1110-1320-01-13200-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	900.00	900.00	0.0%
1110-1320-01-13200-685510-0000-000000-00000-0000-	MILEAGE	500.00	600.00	20.0%
1110-1320-01-13200-685530-0000-000000-00000-0000-	LODGING & MEALS	1,000.00	1,000.00	0.0%
1110-1320-01-13200-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,200.00	1,200.00	0.0%
1110-1320-01-13200-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	2,000.00	1,000.00	-50.0%
Total		166,095.00	176,878.00	6.5%
1400 BOARD OF EQUALIZATION		**0.00**	**10,742.00**	**100.0%**
1110-1400-01-12330-501110-0000-000000-00000-0000-	SALARIES AND WAGES BOARD	0.00	1,875.00	100.0%
1110-1400-01-12330-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	5,000.00	100.0%

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-1400-01-12330-552100-0000-000000-00000-0000-	FICA	0.00	382.00	100.0%
1110-1400-01-12330-635210-0000-000000-00000-0000-	POSTAL SERVICES	0.00	3,360.00	100.0%
1110-1400-01-12330-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	125.00	100.0%
Total		0.00	10,742.00	100.0%
1840 BOARD OF ZONING APPEALS		**4,238.00**	**2,500.00**	**-41.0%**
1110-1840-08-81400-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	525.00	0.00	-100.0%
1110-1840-08-81400-552100-0000-000000-00000-0000-	FICA	63.00	0.00	-100.0%
1110-1840-08-81400-620213-0000-000000-00000-0000-	COMMITTEE MEMBERS	1,050.00	1,000.00	-4.8%
1110-1840-08-81400-620214-0000-000000-00000-0000-	COMMITTEE CLERICAL	1,050.00	1,000.00	-4.8%
1110-1840-08-81400-635210-0000-000000-00000-0000-	POSTAL SERVICES	150.00	0.00	-100.0%
1110-1840-08-81400-643610-0000-000000-00000-0000-	ADVERTISING	1,300.00	500.00	-61.5%
1110-1840-08-81400-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	100.00	0.00	-100.0%
Total		4,238.00	2,500.00	-41.0%
1850 BUIDLING CODE APPEALS BOARD		**420.00**	**415.00**	**-1.2%**
1110-1850-08-81410-620213-0000-000000-00000-0000-	COMMITTEE MEMBERS	315.00	315.00	0.0%
1110-1850-08-81410-620214-0000-000000-00000-0000-	COMMITTEE CLERICAL	105.00	100.00	-4.8%
Total		420.00	415.00	-1.2%
2120 COUNTY ADMINSTRATION		**373,672.00**	**560,118.00**	**49.9%**
1110-2120-01-12110-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	238,667.00	293,971.00	23.2%
1110-2120-01-12110-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	2,000.00	2,000.00	0.0%
1110-2120-01-12110-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	2,140.00	2,000.00	-6.5%
1110-2120-01-12110-552100-0000-000000-00000-0000-	FICA	18,257.00	22,795.00	24.9%
1110-2120-01-12110-552210-0000-000000-00000-0000-	VRS	26,184.00	28,133.00	7.4%
1110-2120-01-12110-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	0.00	282.00	100.0%
1110-2120-01-12110-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	181.00	88.00	-51.4%
1110-2120-01-12110-552310-0000-000000-00000-0000-	HEALTH INSURANCE	47,275.00	58,239.00	23.2%
1110-2120-01-12110-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,425.00	3,939.00	62.4%
1110-2120-01-12110-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	143.00	209.00	46.2%
1110-2120-01-12110-610159-0000-000000-00000-0000-	OTHER PROFESSIONAL SERVICES	10,000.00	10,000.00	0.0%
1110-2120-01-12110-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	8,000.00	5,000.00	-37.5%
1110-2120-01-12110-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	0.00	35,000.00	100.0%

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2120-01-12110-635210-0000-000000-00000-0000-	POSTAL SERVICES	400.00	1,000.00	150.0%
1110-2120-01-12110-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	500.00	18,088.00	3517.6%
1110-2120-01-12110-635238-0000-000000-00000-0000-	CODE RED ALERT SYSTEM	0.00	5,750.00	100.0%
1110-2120-01-12110-643610-0000-000000-00000-0000-	ADVERTISING	4,000.00	4,000.00	0.0%
1110-2120-01-12110-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	500.00	1,000.00	100.0%
1110-2120-01-12110-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,000.00	1,000.00	0.0%
1110-2120-01-12110-660080-0000-000000-00000-0000-	FUEL OIL	1,000.00	3,000.00	200.0%
1110-2120-01-12110-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	1,000.00	1,000.00	0.0%
1110-2120-01-12110-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	100.00	2,500.00	2400.0%
1110-2120-01-12110-665810-0000-000000-00000-0000-	DUES	1,200.00	1,500.00	25.0%
1110-2120-01-12110-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	4,500.00	4,500.00	0.0%
1110-2120-01-12110-675450-0000-000000-00000-0000-	RENT EXPENSE	0.00	48,924.00	0.0%
1110-2120-01-12110-685510-0000-000000-00000-0000-	MILEAGE	200.00	200.00	0.0%
1110-2120-01-12110-685530-0000-000000-00000-0000-	LODGING & MEALS	2,000.00	2,000.00	0.0%
1110-2120-01-12110-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	2,000.00	2,000.00	0.0%
1110-2120-01-12110-810200-0000-000000-00000-0000-	OFFICE FURNITURE	0.00	2,000.00	100.0%
Total		373,672.00	560,118.00	49.9%
2127 OUTSIDE CONTRIBUTION		**694,207.00**	**755,930.00**	8.9%
1110-2127-03-32400-695640-0000-000000-00000-0000-	THOMAS JEFFERSON EMS COUNCIL	0.00	2,000.00	100.0%
1110-2127-03-33403-695640-0000-000000-00000-0000-	OARJACC JEFFERSON AREA	12,565.00	13,822.00	5.8%
1110-2127-03-35600-695640-0000-000000-00000-0000-	SERVICES TO ABUSED FAMILIES (SAFE)	1,000.00	1,000.00	0.0%
1110-2127-03-35700-552800-0000-000000-00000-0000-	LODA FUND PAYMENT	45,000.00	46,168.00	2.6%
1110-2127-03-35800-695640-0000-000000-00000-0000-	FOOTHILLS CHILD ADVOCACY	2,000.00	2,000.00	0.0%
1110-2127-05-51600-695640-0000-000000-00000-0000-	HOSPICE OF THE PIEDMONT	0.00	500.00	100.0%
1110-2127-05-51700-695640-0000-000000-00000-0000-	PIEDMONT REGIONAL DENTAL	0.00	2,000.00	100.0%
1110-2127-05-52200-695620-0000-000000-00000-0000-	RRCSB ENCOMPASS COMM SUPPORT	212,705.00	242,971.00	12.5%
1110-2127-06-61905-695640-0000-000000-00000-0000-	MADISON LEARNING CENTER	0.00	10,000.00	100.0%
1110-2127-06-66100-695640-0000-000000-00000-0000-	GERMANNA COMMUNITY COLLEGE	4,000.00	4,000.00	0.0%
1110-2127-07-72601-695640-0000-000000-00000-0000-	BOYS & GIRLS CLUB	0.00	500.00	100.0%
1110-2127-07-72604-695640-0000-000000-00000-0000-	MADISON COUNTY FAIR	500.00	500.00	0.0%
1110-2127-07-73100-695640-0000-000000-00000-0000-	MADISON LIBRARY	170,600.00	177,600.00	4.1%

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2127-08-81300-695640-0000-000000-00000-0000-	FOOTHILLS HOUSING CORP	7,000.00	7,000.00	0.0%
1110-2127-08-81301-695640-0000-000000-00000-0000-	AGING TOGETHER	2,000.00	2,000.00	0.0%
1110-2127-08-81600-695640-0000-000000-00000-0000-	RAPPAHANNOCK-RAPIDAN REGIONAL COMM	16,864.00	16,996.00	0.8%
1110-2127-08-81900-695630-0000-000000-00000-0000-	SKYLINE CAP	49,612.00	51,900.00	4.6%
1110-2127-08-82200-695640-0000-000000-00000-0000-	RAPP RIVER BASIN COMMISSION	1,000.00	1,000.00	0.0%
1110-2127-08-82400-695640-0000-000000-00000-0000-	CULPEPER SOIL & WATER	27,418.00	30,111.00	9.8%
1110-2127-08-82500-695640-0000-000000-00000-0000-	FORESTRY SERVICE	5,942.00	0.00	-100.0%
1110-2127-08-83400-695640-0000-000000-00000-0000-	NORTHERN VA 4-H	0.00	500.00	100.0%
1110-2127-08-83500-501210-0000-000000-00000-0000-	VA TECH EXT SALARIES AND WAGES FT	96,766.00	100,442.00	3.8%
1110-2127-08-83500-501310-0000-000000-00000-0000-	VA TECH EXT SALARIES AND WAGES PT	24,200.00	26,760.00	10.6%
1110-2127-08-83500-552100-0000-000000-00000-0000-	VA TECH EXT FICA	2,138.00	1,818.00	-15.0%
1110-2127-08-83500-552700-0000-000000-00000-0000-	VA TECH EXT WORKMAN'S COMPENSATION	22.00	342.00	1454.5%
1110-2127-08-83500-635236-0000-000000-00000-0000-	VA TECH EXT TELECOMMUNICATIONS	800.00	800.00	0.0%
1110-2127-08-83500-660010-0000-000000-00000-0000-	VA TECH EXT OFFICE SUPPLIES	3,000.00	3,500.00	16.7%
1110-2127-08-83500-660090-0000-000000-00000-0000-	VA TECH EXT VEHICLE/EQUIPMENT MAINT	2,500.00	2,500.00	0.0%
1110-2127-08-83500-660200-0000-000000-00000-0000-	VA TECH EXT BOOKS & SUBSCRIPTIONS	500.00	500.00	0.0%
1110-2127-08-83500-665810-0000-000000-00000-0000-	VA TECH EXT DUES	1,200.00	1,200.00	0.0%
1110-2127-08-83500-685540-0000-000000-00000-0000-	VA TECH EXT SEMINARS & TUITIONS	3,000.00	3,000.00	0.0%
1110-2127-08-83500-695640-0000-000000-00000-0000-	VA TECH EXTENSION CONTRIBUTION	1,875.00	2,500.00	33.3%
Total		694,207.00	755,930.00	8.9%
2128 JOINT SERVICES		**1,313,433.00**	**1,307,461.00**	**-0.5%**
1110-2128-02-21300-660010-0000-000000-00000-0000-	OFFICE SUPPLIES - MAGISTRATE	500.00	200.00	-60.0%
1110-2128-02-21910-675430-0000-000000-00000-0000-	COMM OF ACCOUNTS LEASE BUILDINGS	900.00	720.00	-20.0%
1110-2128-03-32200-695640-0000-000000-00000-0000-	MCVFD COUNTY CONTRIBUTION	149,693.00	150,000.00	0.2%
1110-2128-03-32200-695640-0000-000000-00000-0000-G0038	MCVFD GRANT FUNDS	0.00	61,377.00	100.0%
1110-2128-03-33410-697020-0000-000000-00000-0000-	CVRJ CENTRAL VIRGINIA REGIONAL JAIL	674,894.00	590,314.00	-12.5%
1110-2128-03-33420-643830-0000-000000-00000-0000-	RJDC HOUSING OF JUVENILES	233,010.00	247,550.00	6.2%
1110-2128-03-33420-695640-0000-000000-00000-0000-	ORANGE CO DRUG COURT MOU	20,000.00	20,000.00	0.0%
1110-2128-03-35300-610112-0000-000000-00000-0000-	MEDICAL EXAMINER EXPENSES	500.00	500.00	0.0%
1110-2128-03-35300-610115-0000-000000-00000-0000-	HUMAN BODY DISPOSITION	300.00	300.00	0.0%
1110-2128-05-51100-695610-0000-000000-00000-0000-	LOCAL HEALTH DEPARTMENT	226,636.00	229,500.00	1.3%

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2128-08-81601-695640-0000-000000-00000-0000-	VA REGIONAL TRANSIT	7,000.00	7,000.00	0.0%
Total		1,313,433.00	1,307,461.00	-0.5%
2130 FINANCE		**479,735.00**	**491,494.00**	**2.5%**
1110-2130-01-12240-610120-0000-000000-00000-0000-	AUDITING SERVICES	69,000.00	70,000.00	1.4%
1110-2130-01-12240-610124-0000-000000-00000-0000-	ACCOUNTING SERVICES	1,500.00	18,000.00	1100.0%
1110-2130-01-12240-610126-0000-000000-00000-0000-	VALUATION SERVICES	2,500.00	5,300.00	112.0%
1110-2130-01-12420-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	255,572.00	275,428.00	7.8%
1110-2130-01-12420-552100-0000-000000-00000-0000-	FICA	19,551.00	21,070.00	7.8%
1110-2130-01-12420-552210-0000-000000-00000-0000-	VRS	5,655.00	26,358.00	366.1%
1110-2130-01-12420-552212-0000-000000-00000-0000-	VRS HYBRID	19,749.00	0.00	-100.0%
1110-2130-01-12420-552214-0000-000000-00000-0000-	VRS HYBRID 401A	2,056.00	0.00	-100.0%
1110-2130-01-12420-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	1,090.00	1,081.00	-0.8%
1110-2130-01-12420-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	1,446.00	0.00	-100.0%
1110-2130-01-12420-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	256.00	82.00	-68.0%
1110-2130-01-12420-552310-0000-000000-00000-0000-	HEALTH INSURANCE	54,144.00	49,560.00	-8.5%
1110-2130-01-12420-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	3,425.00	3,665.00	7.0%
1110-2130-01-12420-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	124.00	133.00	7.3%
1110-2130-01-12420-610124-0000-000000-00000-0000-	ACCOUNTING SERVICES	20,000.00	4,000.00	-80.0%
1110-2130-01-12420-610130-0000-000000-00000-0000-	TESTING SERVICES	67.00	67.00	0.0%
1110-2130-01-12420-610164-0000-000000-00000-0000-	FINANCE CHARGES AND FEES	0.00	150.00	100.0%
1110-2130-01-12420-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT SUBSCR	3,000.00	3,000.00	0.0%
1110-2130-01-12420-635210-0000-000000-00000-0000-	POSTAL SERVICES	1,500.00	1,500.00	0.0%
1110-2130-01-12420-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	5,500.00	4,000.00	-27.3%
1110-2130-01-12420-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	1,500.00	1,000.00	-33.3%
1110-2130-01-12420-665810-0000-000000-00000-0000-	DUES	800.00	800.00	0.0%
1110-2130-01-12420-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,300.00	1,300.00	0.0%
1110-2130-01-12420-685510-0000-000000-00000-0000-	MILEAGE	500.00	300.00	-40.0%
1110-2130-01-12420-685530-0000-000000-00000-0000-	LODGING & MEALS	2,000.00	1,200.00	-40.0%
1110-2130-01-12420-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	5,000.00	3,000.00	-40.0%
1110-2130-01-12420-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	500.00	500.00	0.0%
1110-2130-01-12420-810300-0000-000000-00000-0000-	IT EQUIPMENT	2,000.00	0.00	-100.0%

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
Total		479,735.00	491,494.00	2.5%
2140 INFORMATION TECHNOLOGY		**528,912.00**	**557,518.00**	**5.4%**
1110-2140-01-12510-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	131,184.00	139,808.00	6.6%
1110-2140-01-12510-552100-0000-000000-00000-0000-	FICA	10,036.00	10,695.00	6.6%
1110-2140-01-12510-552212-0000-000000-00000-0000-	VRS HYBRID	10,233.00	13,380.00	30.8%
1110-2140-01-12510-552214-0000-000000-00000-0000-	VRS HYBRID 401A	1,310.00	0.00	-100.0%
1110-2140-01-12510-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	694.00	0.00	-100.0%
1110-2140-01-12510-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	3,276.00	752.00	-77.0%
1110-2140-01-12510-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	131.00	41.00	-68.7%
1110-2140-01-12510-552310-0000-000000-00000-0000-	HEALTH INSURANCE	18,252.00	18,408.00	0.9%
1110-2140-01-12510-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,756.00	1,833.00	4.4%
1110-2140-01-12510-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	57.00	61.00	7.0%
1110-2140-01-12510-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	163,158.00	149,070.00	-8.6%
1110-2140-01-12510-610148-0000-000000-00000-0000-	CONSULTING SERVICES	17,845.00	10,000.00	-44.0%
1110-2140-01-12510-610149-0000-000000-00000-0000-	ANNUAL SUPPORT FEES ERP	135,030.00	169,805.00	25.8%
1110-2140-01-12510-630312-0000-000000-00000-0000-	SOFTWARE PURCHASES AND MAINTE	5,000.00	10,284.00	105.7%
1110-2140-01-12510-630313-0000-000000-00000-0000-	HARDWARE MAINTENANCE	0.00	10,000.00	100.0%
1110-2140-01-12510-630314-0000-000000-00000-0000-	WEBSITE MANAGEMENT	5,000.00	4,836.00	-3.3%
1110-2140-01-12510-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,200.00	545.00	-54.6%
1110-2140-01-12510-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	250.00	100.0%
1110-2140-01-12510-660400-0000-000000-00000-0000-	COMPUTER SUPPLIES	2,000.00	2,000.00	0.0%
1110-2140-01-12510-685510-0000-000000-00000-0000-	MILEAGE	250.00	250.00	0.0%
1110-2140-01-12510-685530-0000-000000-00000-0000-	LODGING & MEALS	1,000.00	0.00	-100.0%
1110-2140-01-12510-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,500.00	2,500.00	66.7%
1110-2140-01-12510-810300-0000-000000-00000-0000-	IT EQUIPMENT	20,000.00	13,000.00	-35.0%
Total		528,912.00	557,518.00	5.4%
2210 COURT SERVICES/JUVENILE PROB		**32,489.00**	**30,860.00**	**-5.0%**
1110-2210-02-21200-610141-0000-000000-00000-0000-	COMBINED COURT DATA PROCESSING	1,100.00	1,100.00	0.0%
1110-2210-02-21200-635210-0000-000000-00000-0000-	COMBINED COURT POSTAL SERVICES	500.00	500.00	0.0%
1110-2210-02-21200-635236-0000-000000-00000-0000-	COMBINED COURT TELECOMMUNICATIONS	100.00	100.00	0.0%
1110-2210-02-21200-660010-0000-000000-00000-0000-	COMBINED COURT OFFICE SUPPLIES	1,700.00	1,700.00	0.0%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2210-02-21200-660110-0000-000000-00000-0000-	COMBINED COURT UNIFORMS & WEARING	300.00	300.00	0.0%
1110-2210-02-21200-675410-0000-000000-00000-0000-	COMBINED COURT LEASE OFFICE EQUIPMENT	5,800.00	4,171.00	-28.1%
1110-2210-02-21200-685540-0000-000000-00000-0000-	COMBINED COURT SEMINARS & TUITIONS	300.00	300.00	0.0%
1110-2210-02-21200-810100-0000-000000-00000-0000-	COMBINED COURT OFFICE EQUIPMENT	750.00	750.00	0.0%
1110-2210-03-33300-610191-0000-000000-00000-0000-	JUVENILE PROBATION	6,060.00	6,060.00	0.0%
1110-2210-03-33300-635210-0000-000000-00000-0000-	POSTAL SERVICES	300.00	300.00	0.0%
1110-2210-03-33300-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,700.00	1,700.00	0.0%
1110-2210-03-33300-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	850.00	850.00	0.0%
1110-2210-03-33300-665891-0000-000000-00000-0000-	CRIME PREVENTION GRANT EXPENS	8,079.00	8,079.00	0.0%
1110-2210-03-33300-685510-0000-000000-00000-0000-	MILEAGE	1,750.00	1,750.00	0.0%
1110-2210-03-33300-685530-0000-000000-00000-0000-	LODGING & MEALS	500.00	500.00	0.0%
1110-2210-03-33300-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	500.00	500.00	0.0%
1110-2210-03-33300-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	2,200.00	2,200.00	0.0%
Total		32,489.00	30,860.00	-5.0%
2310 EMERGENCY MANAGEMENT		**44,633.00**	**29,941.00**	**-32.9%**
1110-2310-03-31400-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	2,800.00	2,800.00	0.0%
1110-2310-03-31400-643510-0000-000000-00000-0000-	PRINTING	1,500.00	1,000.00	-33.3%
1110-2310-03-31400-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	500.00	500.00	0.0%
1110-2310-03-31400-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	900.00	900.00	0.0%
1110-2310-03-31400-660080-0000-000000-00000-0000-	FUEL OIL	2,000.00	2,000.00	0.0%
1110-2310-03-31400-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	2,000.00	2,000.00	0.0%
1110-2310-03-31400-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	1,200.00	1,200.00	0.0%
1110-2310-03-31400-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	100.00	100.00	0.0%
1110-2310-03-31400-665820-0000-000000-00000-0000-	EMERGENCY EVENT EXPENSES	5,000.00	5,000.00	0.0%
1110-2310-03-31400-685530-0000-000000-00000-0000-	LODGING & MEALS	1,500.00	1,500.00	0.0%
1110-2310-03-31400-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	6,000.00	6,000.00	0.0%
1110-2310-03-31400-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,000.00	500.00	-50.0%
1110-2310-03-31400-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	2,500.00	0.00	-100.0%
1110-2310-03-31400-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	17,633.00	6,441.00	-63.5%
Total		44,633.00	29,941.00	-32.9%
2320 EMS		**2,748,414.00**	**3,193,122.00**	**16.2%**

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2320-03-32600-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	1,217,798.00	1,372,240.00	12.7%
1110-2320-03-32600-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	83,888.00	94,752.00	13.0%
1110-2320-03-32600-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	408,013.00	603,786.00	48.0%
1110-2320-03-32600-501900-0000-000000-00000-0000-	LEAVE PAYOUT	16,385.00	10,000.00	-39.0%
1110-2320-03-32600-552100-0000-000000-00000-0000-	FICA	130,907.00	159,179.00	21.6%
1110-2320-03-32600-552210-0000-000000-00000-0000-	VRS	134,295.00	131,323.00	-2.2%
1110-2320-03-32600-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	1,187.00	405.00	-65.9%
1110-2320-03-32600-552310-0000-000000-00000-0000-	HEALTH INSURANCE	206,982.00	242,268.00	17.0%
1110-2320-03-32600-552312-0000-000000-00000-0000-	EMPLOYER HSA CONTRIBUTION	2,172.00	2,172.00	0.0%
1110-2320-03-32600-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	16,646.00	18,877.00	13.4%
1110-2320-03-32600-552700-0000-000000-00000-0000-	WORKMAN S COMPENSATION	87,400.00	56,325.00	-35.6%
1110-2320-03-32600-610110-0000-000000-00000-0000-	EMPLOYEE MEDICAL EXPENSES	40,000.00	32,000.00	-20.0%
1110-2320-03-32600-610113-0000-000000-00000-0000-	OPERATING MEDICAL DIRECTOR	16,000.00	16,000.00	0.0%
1110-2320-03-32600-610114-0000-000000-00000-0000-	AMBULANCE BILLING SERVICE	35,000.00	35,000.00	0.0%
1110-2320-03-32600-610166-0000-000000-00000-0000-	TRAINING SERVICES	20,000.00	20,000.00	0.0%
1110-2320-03-32600-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	66,694.00	69,407.00	4.1%
1110-2320-03-32600-635110-0000-000000-00000-0000-	ELECTRICITY	24,000.00	15,000.00	-37.5%
1110-2320-03-32600-635210-0000-000000-00000-0000-	POSTAL SERVICES	100.00	100.00	0.0%
1110-2320-03-32600-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	12,500.00	8,000.00	-36.0%
1110-2320-03-32600-643510-0000-000000-00000-0000-	PRINTING	500.00	500.00	0.0%
1110-2320-03-32600-643610-0000-000000-00000-0000-	ADVERTISING	1,000.00	500.00	-50.0%
1110-2320-03-32600-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	12,120.00	7,488.00	-38.2%
1110-2320-03-32600-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	3,000.00	4,000.00	33.3%
1110-2320-03-32600-660050-0000-000000-00000-0000-	CLEANING & JANITORIAL SUPPLIE	0.00	300.00	100.0%
1110-2320-03-32600-660080-0000-000000-00000-0000-	FUEL OIL	30,300.00	45,000.00	48.5%
1110-2320-03-32600-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINTENANCE	25,000.00	70,000.00	180.0%
1110-2320-03-32600-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	34,000.00	19,000.00	-44.1%
1110-2320-03-32600-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	500.00	1,000.00	100.0%
1110-2320-03-32600-660300-0000-000000-00000-0000-	MEDICAL SUPPLIES	45,000.00	52,000.00	15.6%
1110-2320-03-32600-665810-0000-000000-00000-0000-	DUES & MEMBERSHIPS	350.00	350.00	0.0%
1110-2320-03-32600-665895-0000-000000-00000-0000-G0037	UVA SCOPES GRANT EXP	5,000.00	14,000.00	180.0%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2320-03-32600-675450-0000-000000-00000-0000-	RENT EXPENSE	38,400.00	38,400.00	0.0%
1110-2320-03-32600-685510-0000-000000-00000-0000-	MILEAGE	250.00	250.00	0.0%
1110-2320-03-32600-685530-0000-000000-00000-0000-	LODGING & MEALS	3,500.00	3,500.00	0.0%
1110-2320-03-32600-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	4,000.00	4,000.00	0.0%
1110-2320-03-32600-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,200.00	0.00	-100.0%
1110-2320-03-32600-810200-0000-000000-00000-0000-	OFFICE FURNITURE	1,000.00	5,000.00	400.0%
1110-2320-03-32600-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	5,000.00	5,000.00	0.0%
1110-2320-03-32600-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	18,327.00	35,000.00	91.0%
1110-2320-03-32600-823600-0000-000000-00000-0000-	TENANT LEASEHOLD IMPROVEMENTS	0.00	1,000.00	100.0%
Total		2,748,414.00	3,193,122.00	16.2%
2330 EOC 911		**1,277,739.00**	**1,242,776.00**	**-2.7%**
1110-2330-03-31401-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	641,996.00	689,169.00	7.3%
1110-2330-03-31401-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	10,198.00	100.0%
1110-2330-03-31401-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	32,456.00	51,688.00	59.3%
1110-2330-03-31401-501900-0000-000000-00000-0000-	LEAVE PAYOUT	7,000.00	7,000.00	0.0%
1110-2330-03-31401-552100-0000-000000-00000-0000-	FICA	52,131.00	57,991.00	11.2%
1110-2330-03-31401-552210-0000-000000-00000-0000-	VRS	34,543.00	65,953.00	90.9%
1110-2330-03-31401-552212-0000-000000-00000-0000-	VRS HYBRID	32,350.00	0.00	-100.0%
1110-2330-03-31401-552214-0000-000000-00000-0000-	VRS HYBRID 401A	3,366.00	0.00	-100.0%
1110-2330-03-31401-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	1,784.00	3,653.00	104.8%
1110-2330-03-31401-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	2,351.00	0.00	-100.0%
1110-2330-03-31401-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	395.00	207.00	-47.6%
1110-2330-03-31401-552310-0000-000000-00000-0000-	HEALTH INSURANCE	168,288.00	175,188.00	4.1%
1110-2330-03-31401-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	8,603.00	9,231.00	7.3%
1110-2330-03-31401-552700-0000-000000-00000-0000-	WORKMAN S COMPENSATION	475.00	548.00	15.4%
1110-2330-03-31401-610130-0000-000000-00000-0000-	TESTING SERVICES	250.00	250.00	0.0%
1110-2330-03-31401-610166-0000-000000-00000-0000-	TRAINING SERVICES	15,000.00	15,000.00	0.0%
1110-2330-03-31401-630315-0000-000000-00000-0000-	SIGN INSTALLATION & MAINTENAN	3,000.00	3,000.00	0.0%
1110-2330-03-31401-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	103,000.00	68,000.00	-34.0%
1110-2330-03-31401-630329-0000-000000-00000-0000-	ACTIVE 911 SERVICE	1,800.00	1,800.00	0.0%
1110-2330-03-31401-635210-0000-000000-00000-0000-	POSTAL SERVICES	20.00	0.00	-100.0%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2330-03-31401-635231-0000-000000-00000-0000-	WIRE LINE TRUNKS 911	50,750.00	50,750.00	0.0%
1110-2330-03-31401-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	700.00	700.00	0.0%
1110-2330-03-31401-635237-0000-000000-00000-0000-	ADM OF LINES & LONG DISTANCE	7,000.00	6,600.00	-5.7%
1110-2330-03-31401-635238-0000-000000-00000-0000-	CODE RED ALERT SYSTEM	5,750.00	0.00	-100.0%
1110-2330-03-31401-643610-0000-000000-00000-0000-	ADVERTISING	600.00	300.00	-50.0%
1110-2330-03-31401-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	500.00	500.00	0.0%
1110-2330-03-31401-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,000.00	1,250.00	25.0%
1110-2330-03-31401-660080-0000-000000-00000-0000-	FUEL OIL	1,500.00	1,500.00	0.0%
1110-2330-03-31401-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINTENANCE	500.00	1,000.00	100.0%
1110-2330-03-31401-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	1,400.00	1,400.00	0.0%
1110-2330-03-31401-665810-0000-000000-00000-0000-	DUES & MEMBERSHIPS	10,000.00	10,000.00	0.0%
1110-2330-03-31401-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,000.00	500.00	-50.0%
1110-2330-03-31401-675450-0000-000000-00000-0000-	RENT EXPENSE	38,331.00	0.00	-100.0%
1110-2330-03-31401-685530-0000-000000-00000-0000-	LODGING & MEALS	500.00	500.00	0.0%
1110-2330-03-31401-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	500.00	500.00	0.0%
1110-2330-03-31401-710010-0000-000000-00000-0000-	GRANT EXPENSE	39,000.00	4,000.00	-89.7%
1110-2330-03-31401-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,600.00	1,600.00	0.0%
1110-2330-03-31401-810200-0000-000000-00000-0000-	OFFICE FURNITURE	1,000.00	1,000.00	0.0%
1110-2330-03-31401-810300-0000-000000-00000-0000-	IT EQUIPMENT	4,000.00	0.00	-100.0%
1110-2330-03-31401-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	3,000.00	1,500.00	-50.0%
1110-2330-03-31401-811800-0000-000000-00000-0000-	SECURITY SYSTEM	300.00	300.00	0.0%
Total		1,277,739.00	1,242,776.00	-2.7%
2340 BUILDING INSPECTIONS		**365,132.00**	**383,653.00**	**5.1%**
1110-2340-03-34100-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	238,243.00	256,072.00	7.5%
1110-2340-03-34100-552100-0000-000000-00000-0000-	FICA	18,226.00	19,590.00	7.5%
1110-2340-03-34100-552210-0000-000000-00000-0000-	VRS	9,820.00	24,506.00	149.6%
1110-2340-03-34100-552212-0000-000000-00000-0000-	VRS HYBRID	12,666.00	0.00	-100.0%
1110-2340-03-34100-552214-0000-000000-00000-0000-	VRS HYBRID 401A	1,514.00	0.00	-100.0%
1110-2340-03-34100-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	803.00	829.00	3.2%
1110-2340-03-34100-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	2,946.00	0.00	-100.0%
1110-2340-03-34100-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	238.00	76.00	-68.1%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2340-03-34100-552310-0000-000000-00000-0000-	HEALTH INSURANCE	49,962.00	50,472.00	1.0%
1110-2340-03-34100-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	3,192.00	3,389.00	6.2%
1110-2340-03-34100-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	4,522.00	5,634.00	24.6%
1110-2340-03-34100-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	2,000.00	1,000.00	-50.0%
1110-2340-03-34100-610166-0000-000000-00000-0000-	TRAINING SERVICES	2,500.00	2,500.00	0.0%
1110-2340-03-34100-635210-0000-000000-00000-0000-	POSTAL SERVICES	100.00	75.00	-25.0%
1110-2340-03-34100-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,200.00	2,500.00	108.3%
1110-2340-03-34100-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	1,500.00	1,500.00	0.0%
1110-2340-03-34100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,500.00	2,000.00	33.3%
1110-2340-03-34100-660080-0000-000000-00000-0000-	FUEL OIL	5,000.00	5,000.00	0.0%
1110-2340-03-34100-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	1,200.00	1,200.00	0.0%
1110-2340-03-34100-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	250.00	300.00	20.0%
1110-2340-03-34100-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	2,600.00	1,000.00	-61.5%
1110-2340-03-34100-665810-0000-000000-00000-0000-	DUES	600.00	600.00	0.0%
1110-2340-03-34100-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,800.00	2,660.00	47.8%
1110-2340-03-34100-685530-0000-000000-00000-0000-	LODGING & MEALS	1,500.00	1,500.00	0.0%
1110-2340-03-34100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,000.00	1,000.00	0.0%
1110-2340-03-34100-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	250.00	250.00	0.0%
Total		365,132.00	383,653.00	5.1%
2350 ANIMAL CONTROL		**175,503.00**	**197,628.00**	**12.6%**
1110-2350-03-35130-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	101,159.00	117,596.00	16.2%
1110-2350-03-35130-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	14,791.00	17,194.00	16.2%
1110-2350-03-35130-552100-0000-000000-00000-0000-	FICA	8,870.00	10,311.00	16.2%
1110-2350-03-35130-552210-0000-000000-00000-0000-	VRS	13,114.00	11,254.00	-14.2%
1110-2350-03-35130-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	0.00	226.00	100.0%
1110-2350-03-35130-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	101.00	35.00	-65.3%
1110-2350-03-35130-552310-0000-000000-00000-0000-	HEALTH INSURANCE	18,252.00	22,656.00	24.1%
1110-2350-03-35130-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,356.00	1,576.00	16.2%
1110-2350-03-35130-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	1,520.00	1,520.00	0.0%
1110-2350-03-35130-610119-0000-000000-00000-0000-	BOARDING FEES FOR ANIMALS	500.00	500.00	0.0%
1110-2350-03-35130-610130-0000-000000-00000-0000-	TESTING SERVICES	250.00	250.00	0.0%

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1110-2350-03-35130-610166-0000-000000-00000-0000-	TRAINING SERVICES	1,000.00	500.00	-50.0%
1110-2350-03-35130-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,400.00	970.00	-30.7%
1110-2350-03-35130-643610-0000-000000-00000-0000-	ADVERTISING	200.00	200.00	0.0%
1110-2350-03-35130-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	1,000.00	1,000.00	0.0%
1110-2350-03-35130-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	400.00	400.00	0.0%
1110-2350-03-35130-660080-0000-000000-00000-0000-	FUEL OIL	6,000.00	6,000.00	0.0%
1110-2350-03-35130-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	2,500.00	2,000.00	-20.0%
1110-2350-03-35130-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	600.00	600.00	0.0%
1110-2350-03-35130-660210-0000-000000-00000-0000-	RECORD BOOKS & TAGS	200.00	200.00	0.0%
1110-2350-03-35130-665810-0000-000000-00000-0000-	DUES	150.00	400.00	166.7%
1110-2350-03-35130-685530-0000-000000-00000-0000-	LODGING & MEALS	1,000.00	1,000.00	0.0%
1110-2350-03-35130-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	200.00	200.00	0.0%
1110-2350-03-35130-810200-0000-000000-00000-0000-	OFFICE FURNITURE	300.00	300.00	0.0%
1110-2350-03-35130-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	140.00	140.00	0.0%
1110-2350-03-35130-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	500.00	600.00	20.0%
Total		175,503.00	197,628.00	12.6%
2360 ANIMAL SHELTER		**184,637.00**	**171,008.00**	**-7.4%**
1110-2360-03-35120-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	44,985.00	51,743.00	15.0%
1110-2360-03-35120-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	42,129.00	29,685.00	-29.5%
1110-2360-03-35120-552100-0000-000000-00000-0000-	FICA	7,123.00	6,229.00	-12.6%
1110-2360-03-35120-552210-0000-000000-00000-0000-	VRS	0.00	4,952.00	100.0%
1110-2360-03-35120-552212-0000-000000-00000-0000-	VRS HYBRID	5,088.00	0.00	-100.0%
1110-2360-03-35120-552214-0000-000000-00000-0000-	VRS HYBRID 401A	450.00	0.00	-100.0%
1110-2360-03-35120-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	238.00	0.00	-100.0%
1110-2360-03-35120-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	225.00	0.00	-100.0%
1110-2360-03-35120-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	45.00	15.00	-66.7%
1110-2360-03-35120-552310-0000-000000-00000-0000-	HEALTH INSURANCE	9,126.00	9,204.00	0.9%
1110-2360-03-35120-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	603.00	680.00	12.8%
1110-2360-03-35120-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	1,500.00	1,500.00	0.0%
1110-2360-03-35120-610110-0000-000000-00000-0000-	EMPLOYEE MEDICAL EXPENSES	1,250.00	500.00	-60.0%
1110-2360-03-35120-610118-0000-000000-00000-0000-	VETERINARIAN SERVICES	50,000.00	40,000.00	-20.0%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2360-03-35120-610130-0000-000000-00000-0000-	TESTING SERVICES	225.00	100.00	-55.6%
1110-2360-03-35120-610166-0000-000000-00000-0000-	TRAINING SERVICES	100.00	100.00	0.0%
1110-2360-03-35120-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	500.00	2,500.00	400.0%
1110-2360-03-35120-635110-0000-000000-00000-0000-	ELECTRICITY	6,500.00	6,500.00	0.0%
1110-2360-03-35120-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	3,300.00	4,000.00	21.2%
1110-2360-03-35120-643610-0000-000000-00000-0000-	ADVERTISING	500.00	500.00	0.0%
1110-2360-03-35120-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	500.00	500.00	0.0%
1110-2360-03-35120-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,000.00	1,000.00	0.0%
1110-2360-03-35120-660030-0000-000000-00000-0000-	FEED & ANIMAL CARE SUPPLIES	4,000.00	5,000.00	25.0%
1110-2360-03-35120-660050-0000-000000-00000-0000-	CLEANING & JANITORIAL SUPPLIE	2,800.00	4,000.00	42.9%
1110-2360-03-35120-660080-0000-000000-00000-0000-	FUEL OIL	600.00	500.00	-16.7%
1110-2360-03-35120-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	450.00	450.00	0.0%
1110-2360-03-35120-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	300.00	300.00	0.0%
1110-2360-03-35120-665810-0000-000000-00000-0000-	DUES	100.00	50.00	-50.0%
1110-2360-03-35120-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	1,000.00	1,000.00	0.0%
Total		184,637.00	171,008.00	-7.4%
2420 TRANSFER STATION		**772,280.00**	**743,943.00**	**-3.7%**
1110-2420-04-42400-610160-0000-000000-00000-0000-	MONITORING SERVICES	40,000.00	40,000.00	0.0%
1110-2420-04-42400-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	2,000.00	3,000.00	50.0%
1110-2420-04-42400-610172-0000-000000-00000-0000-	PLANNING ASSISTANCE	1,750.00	0.00	-100.0%
1110-2420-04-42400-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	1,000.00	1,000.00	0.0%
1110-2420-04-42400-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	2,900.00	1,500.00	-48.3%
1110-2420-04-42400-633410-0000-000000-00000-0000-	TRANSPORTATION CONTRACT	703,087.00	675,000.00	-4.0%
1110-2420-04-42400-635110-0000-000000-00000-0000-	ELECTRICITY	2,143.00	2,143.00	0.0%
1110-2420-04-42400-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	800.00	800.00	0.0%
1110-2420-04-42400-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	1,000.00	500.00	-50.0%
1110-2420-04-42400-685510-0000-000000-00000-0000-	MILEAGE	300.00	0.00	-100.0%
1110-2420-04-42400-685530-0000-000000-00000-0000-	LODGING & MEALS	300.00	0.00	-100.0%
1110-2420-04-42400-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	500.00	0.00	-100.0%
1110-2420-04-42400-810900-0000-000000-00000-0000-	CHIP WOOD WASTE_RECYCLE	16,500.00	20,000.00	21.2%
Total		772,280.00	743,943.00	-3.7%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
2430 FACILITIES & MAINTENANCE		**672,432.00**	**680,088.00**	**1.1%**
1110-2430-04-43200-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	136,850.00	148,289.00	8.4%
1110-2430-04-43200-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	5,000.00	5,000.00	0.0%
1110-2430-04-43200-552100-0000-000000-00000-0000-	FICA	11,081.00	11,727.00	5.8%
1110-2430-04-43200-552210-0000-000000-00000-0000-	VRS	7,357.00	14,191.00	92.9%
1110-2430-04-43200-552212-0000-000000-00000-0000-	VRS HYBRID	7,514.00	0.00	-100.0%
1110-2430-04-43200-552214-0000-000000-00000-0000-	VRS HYBRID 401A	729.00	0.00	-100.0%
1110-2430-04-43200-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	386.00	426.00	10.4%
1110-2430-04-43200-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	690.00	0.00	-100.0%
1110-2430-04-43200-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	138.00	44.00	-68.1%
1110-2430-04-43200-552310-0000-000000-00000-0000-	HEALTH INSURANCE	36,654.00	46,428.00	26.7%
1110-2430-04-43200-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,848.00	1,966.00	6.4%
1110-2430-04-43200-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	2,850.00	2,376.00	-16.6%
1110-2430-04-43200-610130-0000-000000-00000-0000-	TESTING SERVICES	27.00	100.00	270.4%
1110-2430-04-43200-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	45,000.00	42,000.00	-6.7%
1110-2430-04-43200-610166-0000-000000-00000-0000-	TRAINING SERVICES	1,000.00	1,000.00	0.0%
1110-2430-04-43200-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	30,000.00	27,000.00	-10.0%
1110-2430-04-43200-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	45,200.00	38,200.00	-15.5%
1110-2430-04-43200-635110-0000-000000-00000-0000-	ELECTRICITY	126,500.00	122,000.00	-3.6%
1110-2430-04-43200-635120-0000-000000-00000-0000-	HEATING SERVICES	23,000.00	24,500.00	6.5%
1110-2430-04-43200-635130-0000-000000-00000-0000-	WATER & SEWER	17,250.00	22,000.00	27.5%
1110-2430-04-43200-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	70,000.00	70,000.00	0.0%
1110-2430-04-43200-635240-0000-000000-00000-0000-	ALARM SYSTEM	7,200.00	7,200.00	0.0%
1110-2430-04-43200-643610-0000-000000-00000-0000-	ADVERTISING	300.00	0.00	-100.0%
1110-2430-04-43200-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	3,000.00	3,256.00	8.5%
1110-2430-04-43200-655306-0000-000000-00000-0000-	INSURANCE PROPERTY	12,578.00	11,335.00	-9.9%
1110-2430-04-43200-655307-0000-000000-00000-0000-	INSURANCE GENERAL LIABILITY	7,740.00	7,994.00	3.3%
1110-2430-04-43200-655308-0000-000000-00000-0000-	INSURANCE BOILER & MACHINERY	1,305.00	1,387.00	6.3%
1110-2430-04-43200-655309-0000-000000-00000-0000-	INSURANCE PUBLIC OFFICIALS LI	4,739.00	4,869.00	2.7%
1110-2430-04-43200-655310-0000-000000-00000-0000-	INSURANCE INCREASED LIMITS	3,796.00	4,195.00	10.5%
1110-2430-04-43200-655311-0000-000000-00000-0000-	INSURANCE CRIME	730.00	750.00	2.7%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2430-04-43200-655312-0000-000000-00000-0000-	INSURANCE ADM FEE	1,300.00	1,355.00	4.2%
1110-2430-04-43200-655314-0000-000000-00000-0000-	INSURANCE CYBER	3,930.00	4,000.00	1.8%
1110-2430-04-43200-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	100.00	100.00	0.0%
1110-2430-04-43200-660050-0000-000000-00000-0000-	CLEANING & JANITORIAL SUPPLIE	14,000.00	12,000.00	-14.3%
1110-2430-04-43200-660071-0000-000000-00000-0000-	REPAIRS & MAINTENANCE SUPPLIES	10,000.00	9,000.00	-10.0%
1110-2430-04-43200-660080-0000-000000-00000-0000-	FUEL OIL	8,000.00	8,500.00	6.3%
1110-2430-04-43200-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	7,000.00	7,000.00	0.0%
1110-2430-04-43200-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	1,640.00	1,500.00	-8.5%
1110-2430-04-43200-665810-0000-000000-00000-0000-	DUES	100.00	100.00	0.0%
1110-2430-04-43200-675420-0000-000000-00000-0000-	LEASE UNIFORMS & MATS	5,000.00	8,000.00	60.0%
1110-2430-04-43200-685510-0000-000000-00000-0000-	MILEAGE	300.00	300.00	0.0%
1110-2430-04-43200-685530-0000-000000-00000-0000-	LODGING & MEALS	500.00	500.00	0.0%
1110-2430-04-43200-810300-0000-000000-00000-0000-	IT EQUIPMENT	100.00	0.00	-100.0%
1110-2430-04-43200-810700-0000-000000-00000-0000-	TOOLS & RELATED EQUIPMENT	3,000.00	2,500.00	-16.7%
1110-2430-04-43200-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	3,000.00	3,000.00	0.0%
1110-2430-04-43200-811600-0000-000000-00000-0000-	PARKING LOT PAVING	4,000.00	4,000.00	0.0%
Total		672,432.00	680,088.00	1.1%
2810 ZONING & DEVELOPMENT		**216,501.00**	**205,588.00**	**-5.0%**
1110-2810-08-81100-610166-0000-000000-00000-0000-	PLANNING COMM TRAINING SERVICES	0.00	650.00	100.0%
1110-2810-08-81100-620213-0000-000000-00000-0000-	PLANNING COMM COMMITTEE MEMBERS	10,000.00	10,000.00	0.0%
1110-2810-08-81100-620214-0000-000000-00000-0000-	PLANNING COMM COMMITTEE CLERICAL	1,500.00	1,500.00	0.0%
1110-2810-08-81100-660010-0000-000000-00000-0000-	PLANNING COMM OFFICE SUPPLIES	250.00	0.00	-100.0%
1110-2810-08-81120-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	138,395.00	129,266.00	-6.6%
1110-2810-08-81120-552100-0000-000000-00000-0000-	FICA	10,587.00	9,889.00	-6.6%
1110-2810-08-81120-552210-0000-000000-00000-0000-	VRS	10,190.00	12,371.00	21.4%
1110-2810-08-81120-552212-0000-000000-00000-0000-	VRS HYBRID	4,743.00	0.00	-100.0%
1110-2810-08-81120-552214-0000-000000-00000-0000-	VRS HYBRID 401A	460.00	0.00	-100.0%
1110-2810-08-81120-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	244.00	748.00	206.6%
1110-2810-08-81120-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	136.00	42.00	-69.1%
1110-2810-08-81120-552310-0000-000000-00000-0000-	HEALTH INSURANCE	27,528.00	27,816.00	1.0%
1110-2810-08-81120-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,824.00	1,892.00	3.7%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-2810-08-81120-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	2,244.00	2,004.00	-10.7%
1110-2810-08-81120-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	300.00	150.00	-50.0%
1110-2810-08-81120-635210-0000-000000-00000-0000-	POSTAL SERVICES	500.00	500.00	0.0%
1110-2810-08-81120-643610-0000-000000-00000-0000-	ADVERTISING	4,000.00	4,000.00	0.0%
1110-2810-08-81120-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,200.00	1,200.00	0.0%
1110-2810-08-81120-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,500.00	2,660.00	77.3%
1110-2810-08-81120-685530-0000-000000-00000-0000-	LODGING & MEALS	500.00	500.00	0.0%
1110-2810-08-81120-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	400.00	400.00	0.0%
Total		216,501.00	205,588.00	-5.0%
4210 CLERK OF THE CIRCUIT COURT		**520,087.00**	**570,917.00**	**9.8%**
1110-4210-02-21100-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	28,731.00	30,311.00	5.5%
1110-4210-02-21100-620212-0000-000000-00000-0000-	JURORS/JURY COMMISSIONER FEES	8,000.00	8,000.00	0.0%
1110-4210-02-21100-635210-0000-000000-00000-0000-	POSTAL SERVICES	2,400.00	2,400.00	0.0%
1110-4210-02-21100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	400.00	400.00	0.0%
1110-4210-02-21100-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	3,600.00	4,200.00	16.7%
1110-4210-02-21100-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	4,700.00	4,500.00	-4.3%
1110-4210-02-21100-810200-0000-000000-00000-0000-	OFFICE FURNITURE	1,800.00	1,800.00	0.0%
1110-4210-02-21700-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	296,513.00	326,396.00	10.1%
1110-4210-02-21700-552100-0000-000000-00000-0000-	FICA	22,683.00	24,969.00	10.1%
1110-4210-02-21700-552210-0000-000000-00000-0000-	VRS	28,993.00	31,236.00	7.7%
1110-4210-02-21700-552212-0000-000000-00000-0000-	VRS HYBRID	3,769.00	0.00	-100.0%
1110-4210-02-21700-552214-0000-000000-00000-0000-	VRS HYBRID 401A	384.00	0.00	-100.0%
1110-4210-02-21700-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	204.00	409.00	100.5%
1110-4210-02-21700-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	192.00	0.00	-100.0%
1110-4210-02-21700-552310-0000-000000-00000-0000-	HEALTH INSURANCE	73,458.00	64,836.00	-11.7%
1110-4210-02-21700-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	3,950.00	4,328.00	9.6%
1110-4210-02-21700-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	190.00	242.00	27.4%
1110-4210-02-21700-610120-0000-000000-00000-0000-	AUDITING SERVICES	2,000.00	2,000.00	0.0%
1110-4210-02-21700-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	70.00	100.0%
1110-4210-02-21700-610161-0000-000000-00000-0000-	BANK SERVICE FEES	800.00	800.00	0.0%
1110-4210-02-21700-610190-0000-000000-00000-0000-	MICROFILMING CHARGES	1,800.00	2,300.00	27.8%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-4210-02-21700-635210-0000-000000-00000-0000-	POSTAL SERVICES	2,800.00	2,800.00	0.0%
1110-4210-02-21700-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,400.00	1,300.00	-7.1%
1110-4210-02-21700-643610-0000-000000-00000-0000-	ADVERTISING	150.00	150.00	0.0%
1110-4210-02-21700-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	1,100.00	1,100.00	0.0%
1110-4210-02-21700-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	3,500.00	3,300.00	-5.7%
1110-4210-02-21700-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	1,500.00	2,000.00	33.3%
1110-4210-02-21700-665810-0000-000000-00000-0000-	DUES	320.00	320.00	0.0%
1110-4210-02-21700-665894-0000-000000-00000-0000-	TECHNOLOGY GRANT EXPENSE	18,000.00	17,000.00	-5.6%
1110-4210-02-21700-665897-0000-000000-00000-0000-	2010B 26 ITEM CONSERVATION GR	0.00	27,000.00	0.0%
1110-4210-02-21700-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	4,000.00	4,000.00	0.0%
1110-4210-02-21700-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	2,000.00	2,000.00	0.0%
1110-4210-02-21700-810200-0000-000000-00000-0000-	OFFICE FURNITURE	750.00	750.00	0.0%
Total		520,087.00	570,917.00	9.8%
4220 COMMONWEALTHS ATTORNEY		**528,954.00**	**569,025.00**	7.6%
1110-4220-02-21900-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	43,193.00	55,902.00	29.4%
1110-4220-02-21900-552100-0000-000000-00000-0000-	FICA	3,304.00	4,277.00	29.4%
1110-4220-02-21900-552212-0000-000000-00000-0000-	VRS HYBRID	3,697.00	5,350.00	44.7%
1110-4220-02-21900-552214-0000-000000-00000-0000-	VRS HYBRID 401A	432.00	0.00	-100.0%
1110-4220-02-21900-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	229.00	0.00	-100.0%
1110-4220-02-21900-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	756.00	296.00	-60.8%
1110-4220-02-21900-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	43.00	17.00	-60.5%
1110-4220-02-21900-552310-0000-000000-00000-0000-	HEALTH INSURANCE	9,126.00	0.00	-100.0%
1110-4220-02-21900-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	579.00	749.00	29.4%
1110-4220-02-21900-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	29.00	28.00	-3.4%
1110-4220-02-21900-635210-0000-000000-00000-0000-	POSTAL SERVICES	250.00	400.00	60.0%
1110-4220-02-21900-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	600.00	600.00	0.0%
1110-4220-02-21900-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,100.00	1,000.00	-9.1%
1110-4220-02-21900-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	850.00	750.00	-11.8%
1110-4220-02-21900-660120-0000-000000-00000-0000-	PROMOTION SUPPLIES	2,780.00	2,750.00	-1.1%
1110-4220-02-21900-665810-0000-000000-00000-0000-	DUES	975.00	975.00	0.0%
1110-4220-02-21900-685510-0000-000000-00000-0000-	MILEAGE	580.00	800.00	37.9%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-4220-02-21900-685530-0000-000000-00000-0000-	LODGING & MEALS	672.00	700.00	4.2%
1110-4220-02-21900-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	300.00	500.00	66.7%
1110-4220-02-21900-810200-0000-000000-00000-0000-	OFFICE FURNITURE	550.00	150.00	-72.7%
1110-4220-02-21900-810300-0000-000000-00000-0000-	IT EQUIPMENT	200.00	200.00	0.0%
1110-4220-02-22100-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	310,894.00	340,334.00	9.5%
1110-4220-02-22100-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	28,137.00	30,077.00	6.9%
1110-4220-02-22100-552100-0000-000000-00000-0000-	FICA	25,936.00	28,336.00	9.3%
1110-4220-02-22100-552210-0000-000000-00000-0000-	VRS	18,047.00	32,570.00	80.5%
1110-4220-02-22100-552212-0000-000000-00000-0000-	VRS HYBRID	4,399.00	0.00	-100.0%
1110-4220-02-22100-552214-0000-000000-00000-0000-	VRS HYBRID 401A	1,513.00	0.00	-100.0%
1110-4220-02-22100-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	802.00	918.00	14.5%
1110-4220-02-22100-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	3,783.00	0.00	-100.0%
1110-4220-02-22100-552310-0000-000000-00000-0000-	HEALTH INSURANCE	27,378.00	27,612.00	0.9%
1110-4220-02-22100-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	4,166.00	4,560.00	9.5%
1110-4220-02-22100-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	254.00	374.00	47.2%
1110-4220-02-22100-630313-0000-000000-00000-0000-	HARDWARE MAINTENANCE	500.00	500.00	0.0%
1110-4220-02-22100-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	500.00	1,500.00	200.0%
1110-4220-02-22100-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT LICENS	5,100.00	4,000.00	-21.6%
1110-4220-02-22100-635210-0000-000000-00000-0000-	POSTAL SERVICES	750.00	750.00	0.0%
1110-4220-02-22100-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	3,300.00	2,200.00	-33.3%
1110-4220-02-22100-643610-0000-000000-00000-0000-	ADVERTISING	150.00	150.00	0.0%
1110-4220-02-22100-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	1,000.00	1,000.00	0.0%
1110-4220-02-22100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	4,000.00	4,000.00	0.0%
1110-4220-02-22100-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	3,500.00	2,300.00	-34.3%
1110-4220-02-22100-665810-0000-000000-00000-0000-	DUES	2,700.00	2,000.00	-25.9%
1110-4220-02-22100-685510-0000-000000-00000-0000-	MILEAGE	1,500.00	1,500.00	0.0%
1110-4220-02-22100-685530-0000-000000-00000-0000-	LODGING & MEALS	5,500.00	4,000.00	-27.3%
1110-4220-02-22100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	900.00	900.00	0.0%
1110-4220-02-22100-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,000.00	1,000.00	0.0%
1110-4220-02-22100-810200-0000-000000-00000-0000-	OFFICE FURNITURE	1,000.00	1,000.00	0.0%
1110-4220-02-22100-810300-0000-000000-00000-0000-	IT EQUIPMENT	2,000.00	2,000.00	0.0%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
Total		528,954.00	569,025.00	7.6%
4230 COMMISSIONER OF THE REVENUE		**360,829.00**	**362,821.00**	**0.6%**
1110-4230-01-12310-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	196,834.00	199,271.00	1.2%
1110-4230-01-12310-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	12,000.00	12,000.00	0.0%
1110-4230-01-12310-552100-0000-000000-00000-0000-	FICA	15,976.00	16,162.00	1.2%
1110-4230-01-12310-552210-0000-000000-00000-0000-	VRS	17,895.00	19,070.00	6.6%
1110-4230-01-12310-552212-0000-000000-00000-0000-	VRS HYBRID	3,015.00	0.00	-100.0%
1110-4230-01-12310-552214-0000-000000-00000-0000-	VRS HYBRID 401A	386.00	0.00	-100.0%
1110-4230-01-12310-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	205.00	505.00	146.3%
1110-4230-01-12310-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	965.00	0.00	-100.0%
1110-4230-01-12310-552310-0000-000000-00000-0000-	HEALTH INSURANCE	45,930.00	41,268.00	-10.2%
1110-4230-01-12310-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,638.00	2,670.00	1.2%
1110-4230-01-12310-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	95.00	120.00	26.3%
1110-4230-01-12310-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	13,500.00	13,500.00	0.0%
1110-4230-01-12310-635210-0000-000000-00000-0000-	POSTAL SERVICES	600.00	840.00	40.0%
1110-4230-01-12310-643610-0000-000000-00000-0000-	ADVERTISING	550.00	550.00	0.0%
1110-4230-01-12310-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	600.00	700.00	16.7%
1110-4230-01-12310-660080-0000-000000-00000-0000-	FUEL OIL	200.00	200.00	0.0%
1110-4230-01-12310-665810-0000-000000-00000-0000-	DUES	490.00	490.00	0.0%
1110-4230-01-12310-665814-0000-000000-00000-0000-	RECORDS MANAGMENT SYSTEM	2,000.00	2,325.00	16.3%
1110-4230-01-12310-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,800.00	2,660.00	47.8%
1110-4230-01-12310-685510-0000-000000-00000-0000-	MILEAGE	600.00	800.00	33.3%
1110-4230-01-12310-685530-0000-000000-00000-0000-	LODGING & MEALS	750.00	1,000.00	33.3%
1110-4230-01-12310-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,500.00	1,700.00	13.3%
1110-4230-01-12310-695800-0000-000000-00000-0000-	MICELLANEOUS	3,600.00	3,600.00	0.0%
1110-4230-01-12311-610141-0000-000000-00000-0000-	LAND USE DATA PROCESSING SERVICES	500.00	500.00	0.0%
1110-4230-01-12311-635210-0000-000000-00000-0000-	LAND USE POSTAL SERVICES	800.00	800.00	0.0%
1110-4230-01-12311-643610-0000-000000-00000-0000-	LAND USE ADVERTISING	300.00	340.00	13.3%
1110-4230-01-12311-660010-0000-000000-00000-0000-	LAND USE OFFICE SUPPLIES	300.00	300.00	0.0%
1110-4230-01-12312-610141-0000-000000-00000-0000-	PERSONAL PROPERTY DATA PROCESSING	4,000.00	7,500.00	87.5%
1110-4230-01-12312-635210-0000-000000-00000-0000-	PERSONAL PROPERTY POSTAL SERVICES	850.00	800.00	-5.9%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-4230-01-12312-643610-0000-000000-00000-0000-	PERSONAL PROPERTY ADVERTISING	200.00	250.00	25.0%
1110-4230-01-12312-660010-0000-000000-00000-0000-	PERSONAL PROPERTY OFFICE SUPPLIES	500.00	300.00	-40.0%
1110-4230-01-12320-610141-0000-000000-00000-0000-	ASSESSOR DATA PROCESSING SERVICES	5,000.00	5,000.00	0.0%
1110-4230-01-12320-610170-0000-000000-00000-0000-	ASSESSOR SERVICES	12,000.00	15,000.00	25.0%
1110-4230-01-12320-635210-0000-000000-00000-0000-	ASSESSOR POSTAL SERVICES	250.00	0.00	-100.0%
1110-4230-08-81700-610141-0000-000000-00000-0000-	GIS DATA PROCESSING SERVICES	6,000.00	6,600.00	10.0%
1110-4230-08-81700-610194-0000-000000-00000-0000-	GIS TAX MAP SERVICES	8,000.00	6,000.00	-25.0%
Total		360,829.00	362,821.00	0.6%
4240 TREASURER		**339,665.00**	**406,297.00**	**19.6%**
1110-4240-01-12410-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	192,413.00	224,583.00	16.7%
1110-4240-01-12410-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	12,994.00	18,017.00	38.7%
1110-4240-01-12410-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	939.00	1,083.00	15.3%
1110-4240-01-12410-552100-0000-000000-00000-0000-	FICA	15,786.00	18,642.00	18.1%
1110-4240-01-12410-552210-0000-000000-00000-0000-	VRS	21,762.00	21,493.00	-1.2%
1110-4240-01-12410-552310-0000-000000-00000-0000-	HEALTH INSURANCE	31,560.00	31,860.00	1.0%
1110-4240-01-12410-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,578.00	3,009.00	16.7%
1110-4240-01-12410-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	133.00	158.00	18.8%
1110-4240-01-12410-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	90.00	100.0%
1110-4240-01-12410-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	9,000.00	10,000.00	11.1%
1110-4240-01-12410-610161-0000-000000-00000-0000-	BANK SERVICE FEES	6,000.00	6,000.00	0.0%
1110-4240-01-12410-610162-0000-000000-00000-0000-	ELECTRONIC PAYMENT SERVICE	400.00	402.00	0.5%
1110-4240-01-12410-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	2,500.00	2,500.00	0.0%
1110-4240-01-12410-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	200.00	200.00	0.0%
1110-4240-01-12410-635210-0000-000000-00000-0000-	POSTAL SERVICES	20,000.00	28,000.00	40.0%
1110-4240-01-12410-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	50.00	50.00	0.0%
1110-4240-01-12410-643610-0000-000000-00000-0000-	ADVERTISING	1,500.00	1,500.00	0.0%
1110-4240-01-12410-643840-0000-000000-00000-0000-	RECORDING FEES	50.00	50.00	0.0%
1110-4240-01-12410-643850-0000-000000-00000-0000-	DMV FEES	8,750.00	22,000.00	151.4%
1110-4240-01-12410-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	5,000.00	7,000.00	40.0%
1110-4240-01-12410-665810-0000-000000-00000-0000-	DUES	700.00	750.00	7.1%
1110-4240-01-12410-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,800.00	2,660.00	47.8%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-4240-01-12410-685510-0000-000000-00000-0000-	MILEAGE	600.00	650.00	8.3%
1110-4240-01-12410-685530-0000-000000-00000-0000-	LODGING & MEALS	1,500.00	1,800.00	20.0%
1110-4240-01-12410-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,500.00	1,600.00	6.7%
1110-4240-01-12410-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	700.00	700.00	0.0%
1110-4240-01-12410-810200-0000-000000-00000-0000-	OFFICE FURNITURE	500.00	500.00	0.0%
1110-4240-01-12410-810300-0000-000000-00000-0000-	IT EQUIPMENT	750.00	1,000.00	33.3%
Total		339,665.00	406,297.00	19.6%
4310 SHERIFF		**3,159,793.00**	**3,216,864.00**	**1.8%**
1110-4310-02-21800-501210-0000-000000-00000-0000-	SALARIES AND WAGES FT COURT SECURITY	55,313.00	69,440.00	25.5%
1110-4310-02-21800-501310-0000-000000-00000-0000-	SALARIES AND WAGES PT COURT SECURITY	92,050.00	74,630.00	-18.9%
1110-4310-02-21800-501410-0000-000000-00000-0000-	SALARIES AND WAGES OT COURT SECURITY	5,984.00	7,500.00	25.3%
1110-4310-02-21800-552100-0000-000000-00000-0000-	FICA	11,731.00	11,595.00	-1.2%
1110-4310-02-21800-552210-0000-000000-00000-0000-	VRS	6,256.00	6,645.00	6.2%
1110-4310-02-21800-552310-0000-000000-00000-0000-	HEALTH INSURANCE	9,300.00	9,204.00	-1.0%
1110-4310-02-21800-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	706.00	931.00	31.9%
1110-4310-02-21800-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	1,615.00	2,349.00	45.4%
1110-4310-02-21800-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	1,500.00	1,500.00	0.0%
1110-4310-02-21800-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	1,500.00	1,500.00	0.0%
1110-4310-03-31200-501210-0000-000000-00000-0000-	SALARIES AND WAGES FT SHERIFF DEPT	1,478,576.00	1,650,264.00	11.6%
1110-4310-03-31200-501310-0000-000000-00000-0000-	SALARIES AND WAGES PT SHERIFF DEPT	47,999.00	47,999.00	0.0%
1110-4310-03-31200-501410-0000-000000-00000-0000-	SALARIES AND WAGES OT SHERIFF DEPT	144,006.00	160,750.00	11.6%
1110-4310-03-31200-501900-0000-000000-00000-0000-	LEAVE PAYOUT	8,081.00	0.00	-100.0%
1110-4310-03-31200-552100-0000-000000-00000-0000-	FICA	127,800.00	142,214.00	11.3%
1110-4310-03-31200-552210-0000-000000-00000-0000-	VRS	167,010.00	157,930.00	-5.4%
1110-4310-03-31200-552310-0000-000000-00000-0000-	HEALTH INSURANCE	261,328.00	261,328.00	0.0%
1110-4310-03-31200-552312-0000-000000-00000-0000-	EMPLOYER HSA CONTRIBUTION	1,188.00	1,188.00	0.0%
1110-4310-03-31200-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	18,845.00	22,114.00	17.3%
1110-4310-03-31200-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	27,550.00	28,815.00	4.6%
1110-4310-03-31200-610117-0000-000000-00000-0000-	CARE & MAINTENANCE OF K 9	10,000.00	10,000.00	0.0%
1110-4310-03-31200-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	2,000.00	6,000.00	200.0%
1110-4310-03-31200-610150-0000-000000-00000-0000-	LEGAL SERVICES	1,600.00	1,600.00	0.0%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-4310-03-31200-610166-0000-000000-00000-0000-	TRAINING SERVICES	28,000.00	33,000.00	17.9%
1110-4310-03-31200-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	40,088.00	82,500.00	105.8%
1110-4310-03-31200-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT LICENS	61,344.00	64,768.00	5.6%
1110-4310-03-31200-635130-0000-000000-00000-0000-	WATER & SEWER	960.00	960.00	0.0%
1110-4310-03-31200-635210-0000-000000-00000-0000-	POSTAL SERVICES	2,000.00	1,700.00	-15.0%
1110-4310-03-31200-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	45,000.00	45,000.00	0.0%
1110-4310-03-31200-643610-0000-000000-00000-0000-	ADVERTISING	250.00	150.00	-40.0%
1110-4310-03-31200-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	17,500.00	17,020.00	-2.7%
1110-4310-03-31200-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	89,000.00	89,000.00	0.0%
1110-4310-03-31200-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	9,000.00	9,000.00	0.0%
1110-4310-03-31200-660080-0000-000000-00000-0000-	FUEL OIL	75,000.00	80,000.00	6.7%
1110-4310-03-31200-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	52,500.00	52,500.00	0.0%
1110-4310-03-31200-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	16,000.00	16,000.00	0.0%
1110-4310-03-31200-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	4,300.00	3,500.00	-18.6%
1110-4310-03-31200-665810-0000-000000-00000-0000-	DUES	1,600.00	1,800.00	12.5%
1110-4310-03-31200-685510-0000-000000-00000-0000-	MILEAGE	300.00	200.00	-33.3%
1110-4310-03-31200-685530-0000-000000-00000-0000-	LODGING & MEALS	9,900.00	11,000.00	11.1%
1110-4310-03-31200-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	5,970.00	5,970.00	0.0%
1110-4310-03-31200-697010-0000-000000-00000-0000-	BLUE RIDGE TASK FORCE	5,000.00	5,000.00	0.0%
1110-4310-03-31200-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	4,000.00	4,000.00	0.0%
1110-4310-03-31200-810300-0000-000000-00000-0000-	IT EQUIPMENT	12,400.00	12,400.00	0.0%
1110-4310-03-31200-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	16,343.00	5,500.00	-66.3%
1110-4310-03-33400-610111-0000-000000-00000-0000-	INMATE MEDICAL EXPENSES	200.00	200.00	0.0%
1110-4310-03-33400-643820-0000-000000-00000-0000-	HOUSING OF INMATES	200.00	200.00	0.0%
1110-4310-03-98100-660000-0000-000000-00000-0000-G0035	ARPA GRANT - SUPPLIES/OTHER	61,462.00	0.00	-100.0%
1110-4310-03-98100-810800-0000-000000-00000-0000-G0035	ARPA GRANT - EQUIPMENT OTHER	119,538.00	0.00	-100.0%
Total		3,159,793.00	3,216,864.00	1.8%
7710 ECONOMIC DEVELOPMENT TOURISM		**164,060.00**	**176,408.00**	**7.5%**
1110-7710-08-81110-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	84,716.00	92,215.00	8.9%
1110-7710-08-81110-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	3,035.00	6,812.00	124.4%
1110-7710-08-81110-552100-0000-000000-00000-0000-	FICA	6,713.00	7,576.00	12.9%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-7710-08-81110-552212-0000-000000-00000-0000-	VRS HYBRID	6,613.00	8,825.00	33.4%
1110-7710-08-81110-552214-0000-000000-00000-0000-	VRS HYBRID 401A	847.00	0.00	-100.0%
1110-7710-08-81110-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	449.00	489.00	8.9%
1110-7710-08-81110-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	2,118.00	0.00	-100.0%
1110-7710-08-81110-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	85.00	28.00	-67.1%
1110-7710-08-81110-552310-0000-000000-00000-0000-	HEALTH INSURANCE	13,308.00	13,452.00	1.1%
1110-7710-08-81110-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,135.00	1,236.00	8.9%
1110-7710-08-81110-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	95.00	95.00	0.0%
1110-7710-08-81110-630314-0000-000000-00000-0000-	WEBSITE MANAGEMENT	500.00	0.00	-100.0%
1110-7710-08-81110-630315-0000-000000-00000-0000-	SIGN INSTALLATION & MAINTENAN	200.00	200.00	0.0%
1110-7710-08-81110-635110-0000-000000-00000-0000-	ELECTRICITY	4,500.00	4,500.00	0.0%
1110-7710-08-81110-635210-0000-000000-00000-0000-	POSTAL SERVICES	250.00	100.00	-60.0%
1110-7710-08-81110-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	2,880.00	480.00	-83.3%
1110-7710-08-81110-643510-0000-000000-00000-0000-	PRINTING	800.00	500.00	-37.5%
1110-7710-08-81110-643610-0000-000000-00000-0000-	ADVERTISING	7,500.00	10,880.00	45.1%
1110-7710-08-81110-655306-0000-000000-00000-0000-	INSURANCE PROPERTY	1,000.00	1,000.00	0.0%
1110-7710-08-81110-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	800.00	800.00	0.0%
1110-7710-08-81110-660120-0000-000000-00000-0000-	PROMOTION SUPPLIES	2,500.00	2,500.00	0.0%
1110-7710-08-81110-665810-0000-000000-00000-0000-	DUES	1,500.00	9,820.00	554.7%
1110-7710-08-81110-675450-0000-000000-00000-0000-	RENT	300.00	300.00	0.0%
1110-7710-08-81110-685510-0000-000000-00000-0000-	MILEAGE	1,000.00	1,000.00	0.0%
1110-7710-08-81110-685530-0000-000000-00000-0000-	LODGING & MEALS	1,800.00	1,800.00	0.0%
1110-7710-08-81110-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,300.00	1,300.00	0.0%
1110-7710-08-81110-695800-0000-000000-00000-0000-	MICELLANEOUS	7,616.00	0.00	-100.0%
1110-7710-08-81111-695640-0000-000000-00000-0000-	CENTRAL VA ECON DEVELOP PSHIP	10,000.00	10,000.00	0.0%
1110-7710-08-81800-695640-0000-000000-00000-0000-	PIEDMONT WORKFORCE NETWORK	500.00	500.00	0.0%
Total		164,060.00	176,408.00	7.5%
8810 PARKS & RECREATION		**353,818.00**	**416,488.00**	**17.7%**
1110-8810-07-71100-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	139,942.00	162,932.00	16.4%
1110-8810-07-71100-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	12,887.00	15,006.00	16.4%
1110-8810-07-71100-552100-0000-000000-00000-0000-	FICA	11,692.00	13,612.00	16.4%

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Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1110-8810-07-71100-552210-0000-000000-00000-0000-	VRS	12,389.00	15,593.00	25.9%
1110-8810-07-71100-552212-0000-000000-00000-0000-	VRS HYBRID	2,110.00	0.00	-100.0%
1110-8810-07-71100-552214-0000-000000-00000-0000-	VRS HYBRID 401A	298.00	0.00	-100.0%
1110-8810-07-71100-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	158.00	527.00	233.5%
1110-8810-07-71100-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	745.00	0.00	-100.0%
1110-8810-07-71100-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	90.00	49.00	-45.6%
1110-8810-07-71100-552310-0000-000000-00000-0000-	HEALTH INSURANCE	34,916.00	27,816.00	-20.3%
1110-8810-07-71100-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,246.00	2,183.00	-2.8%
1110-8810-07-71100-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	4,806.00	4,806.00	0.0%
1110-8810-07-71100-695640-0000-000000-00000-0000-	PARKS & REC CONTRIBUTION	131,539.00	173,964.00	32.3%
Total		353,818.00	416,488.00	17.7%
9910 NONDEPARTMENTAL		**16,039,399.00**	**16,623,983.00**	**3.6%**
1110-9910-09-99999-695840-0000-000000-00000-0000-	REFUNDS	6,500.00	0.00	-100.0%
1110-9910-09-99999-920000-0000-000000-00000-0000-	CONTINGENCY GENERAL OPERATIONS	206,247.00	416,300.00	101.8%
1110-9910-09-99999-920200-0000-000000-00000-0000-	CONTINGENCY ACCUMULATED LEAVE	0.00	25,000.00	100.0%
1110-9910-09-99999-991125-0000-000000-00000-0000-	TRANSFERS TO VPA FUND	712,419.00	763,205.00	7.1%
1110-9910-09-99999-991126-0000-000000-00000-0000-	TRANSFERS TO CSA FUND	739,000.00	675,000.00	-8.7%
1110-9910-09-99999-991330-0000-000000-00000-0000-	TRANSFERS TO CARP FUND	470,671.00	0.00	-100.0%
1110-9910-09-99999-991336-0000-000000-00000-0000-	TRANSFERS TO CIP FUND	1,556,051.00	2,091,131.00	34.4%
1110-9910-09-99999-991440-0000-000000-00000-0000-	TRANSFERS TO DEBT SERVICE FUN	1,711,864.00	1,725,553.00	0.8%
1110-9910-09-99999-996123-0000-000000-00000-0000-	TRANSFERS TO SCHOOL GENERAL FUND	9,921,075.00	10,321,075.00	4.0%
1110-9910-09-99999-996332-0000-000000-00000-0000-	TRANSFERS TO SCHOOL CAPITAL FUND	715,572.00	606,719.00	-15.2%
Total		16,039,399.00	16,623,983.00	3.6%
1125 VIRGINIA PUBLIC ASSISTANCE FND				
Total		3,420,463.00	3,496,511.00	2.2%
5520 SOCIAL SERVICES		**3,420,463.00**	**3,496,511.00**	**2.2%**
1125-5520-05-53110-760000-0000-000000-00000-0000-	WELFARE ADMINISTRATION	3,420,463.00	3,496,511.00	2.2%
Total		3,420,463.00	3,496,511.00	2.2%
1126 CSA FUND				
Total		1,950,000.00	1,950,000.00	0.0%
5510 CHILDREN SERVICES ACT (CSA)		**1,950,000.00**	**1,950,000.00**	**0.0%**

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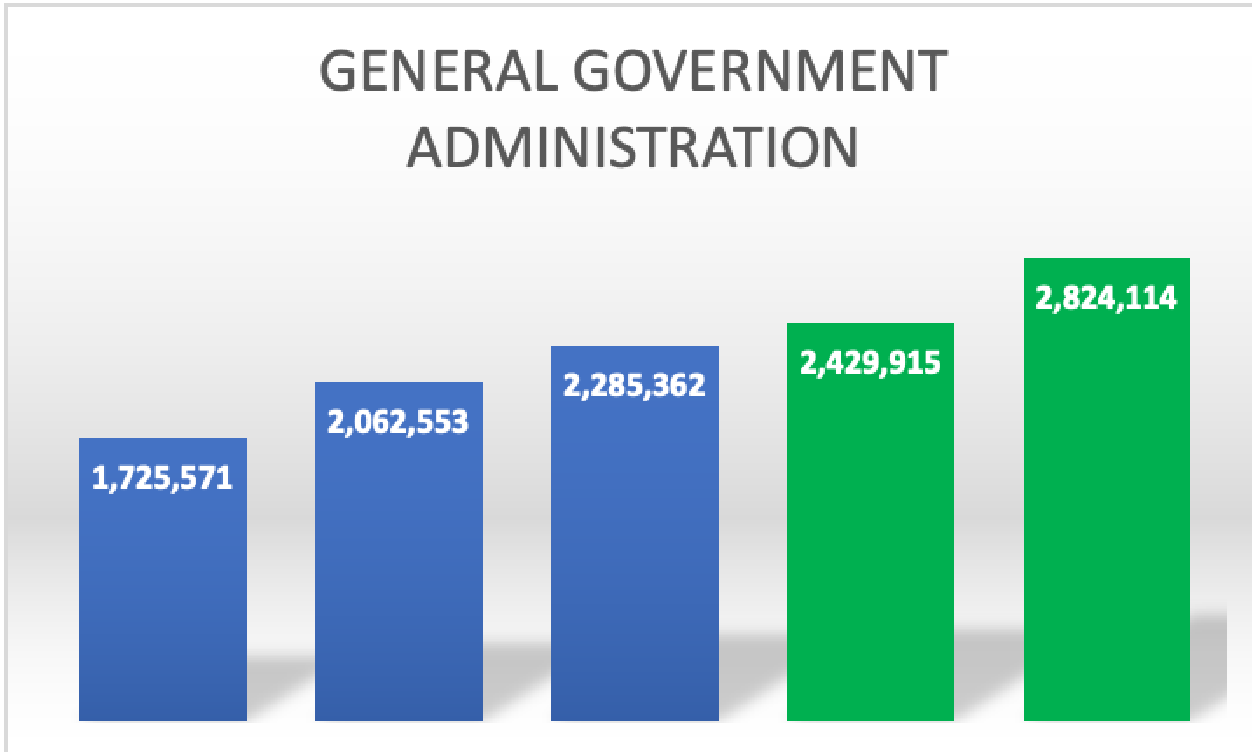
Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
1126-5510-05-53500-765030-0000-000000-00000-0000-	COMPREHENSIVE SERVICE ACT	1,950,000.00	1,950,000.00	0.0%
Total		1,950,000.00	1,950,000.00	0.0%
1211 TOURISM FUND				
Total		135,319.00	150,000.00	10.8%
7710 ECONOMIC DEVELOPMENT TOURISM		**70,119.00**	**70,000.00**	**-0.2%**
1211-7710-08-81920-630314-0000-000000-00000-0000-	WEBSITE MANAGEMENT	500.00	0.00	-100.0%
1211-7710-08-81920-635210-0000-000000-00000-0000-	POSTAL SERVICES	2,000.00	2,000.00	0.0%
1211-7710-08-81920-643510-0000-000000-00000-0000-	PRINTING	7,550.00	7,550.00	0.0%
1211-7710-08-81920-643610-0000-000000-00000-0000-	ADVERTISING	23,225.00	38,725.00	66.7%
1211-7710-08-81920-643615-0000-000000-00000-0000-	ARPA MARKETING	20,119.00	0.00	-100.0%
1211-7710-08-81920-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	180.00	180.00	0.0%
1211-7710-08-81920-660120-0000-000000-00000-0000-	PROMOTION SUPPLIES	10,000.00	15,000.00	50.0%
1211-7710-08-81920-665810-0000-000000-00000-0000-	DUES	3,545.00	3,545.00	0.0%
1211-7710-08-81920-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	1,500.00	100.0%
1211-7710-08-81920-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	3,000.00	1,500.00	-50.0%
Total		70,119.00	70,000.00	-1.0%
9910 NONDEPARTMENTAL		**65,200.00**	**80,000.00**	**22.7%**
1211-9910-09-99999-991110-0000-000000-00000-0000-	TRANSFERS TO GENERAL FUND	65,200.00	80,000.00	22.7%
Total		65,200.00	80,000.00	22.7%
1440 DEBT SERVICE FUND				
Total		1,711,864.00	1,725,553.00	0.8%
9910 NONDEPARTMENTAL		**1,711,864.00**	**1,725,552.00**	**0.8%**
1440-9910-09-95201-971010-0000-000000-00000-0000-	PRINCIPAL BONDS SERIES A	480,000.00	493,000.00	2.7%
1440-9910-09-95201-985201-0000-000000-00000-0000-	INTEREST BONDS	463,230.00	456,030.00	-1.6%
1440-9910-09-95202-971010-0000-000000-00000-0000-	PRINCIPAL BONDS SERIES B	115,000.00	118,000.00	2.6%
1440-9910-09-95202-985201-0000-000000-00000-0000-	INTEREST BONDS	28,997.00	27,634.00	-4.7%
1440-9910-09-95203-971010-0000-000000-00000-0000-	PRINCIPAL BONDS SERIES C	481,000.00	493,000.00	2.5%
1440-9910-09-95203-985201-0000-000000-00000-0000-	INTEREST BONDS	122,524.00	116,775.00	-4.7%
1440-9910-09-95204-971110-0000-000000-00000-0000-	PRINCIPAL CAP LEASE MOORE BLD	21,113.00	21,113.00	0.0%
Total		1,711,864.00	1,725,552.00	0.8%
8123 SCHOOL GENERAL FUND				

Madison County, Virginia

Fiscal Year 2025 Budget-Expenditures by Fund, Activity, and GL Account with Comparison

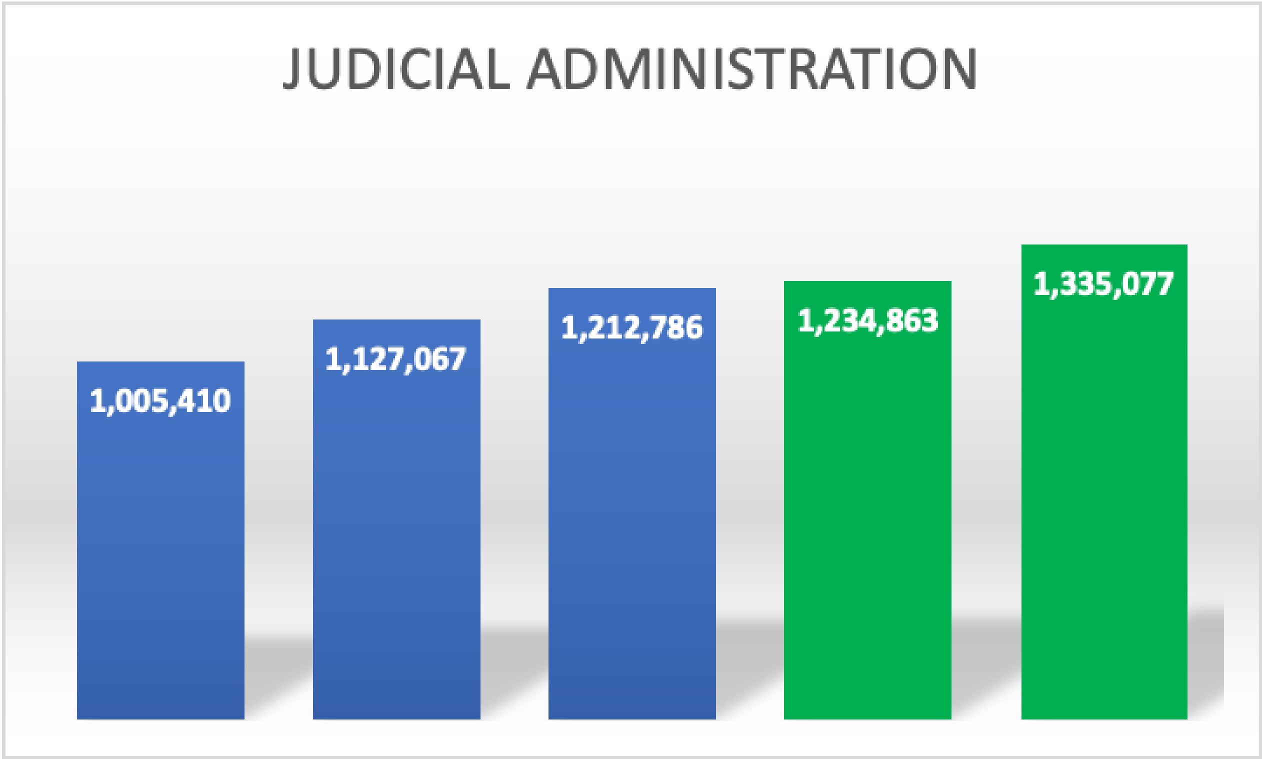
Accounts	Description	2024 Revised Budget	2025 Proposed Budget	Percent Change
Total		25,049,384.00	25,111,583.00	0.2%
6610 SCHOOL BOARD		**25,049,384.00**	**25,111,583.00**	**0.2%**
8123-6610-06-61000-706100-0000-000000-00000-0000-	INSTRUCTION	17,533,717.00	18,067,244.00	3.0%
8123-6610-06-61000-706130-0000-000000-00000-0000-	INSTRUCTION ALL IN VIRGINIA	509,279.00	400,000.00	-21.5%
8123-6610-06-62000-706200-0000-000000-00000-0000-	ADMIN, ATT & HEALTH	1,415,565.00	1,460,236.00	3.2%
8123-6610-06-63000-706300-0000-000000-00000-0000-	PUPIL TRANSPORTATION	1,742,291.00	1,801,212.00	3.4%
8123-6610-06-64000-706400-0000-000000-00000-0000-	OPERATIONS & MAINTENANCE	2,946,986.00	2,490,055.00	-15.5%
8123-6610-06-68000-706800-0000-000000-00000-0000-	TECHNOLOGY OPERATING	845,991.00	837,281.00	-1.0%
8123-6610-06-69000-706700-0000-000000-00000-0000-	NON-INSTRUCTIONAL OPERATIONS	55,555.00	55,555.00	0.0%
Total		25,049,384.00	25,111,583.00	0.2%
8224 SCHOOL FOOD SERVICE FUND				
Total		1,311,500.00	1,405,250.00	7.1%
6610 SCHOOL BOARD		**1,311,500.00**	**1,405,250.00**	**7.1%**
8224-6610-06-65000-706500-0000-000000-00000-0000-	GENERAL OPERATIONS	1,311,500.00	1,405,250.00	7.1%
Total		1,311,500.00	1,405,250.00	**7.1%**
Grand Total All Funds		**65,364,156.00**	**67,194,209.00**	**2.8%**

GENERAL FUND EXPENDITURE GRAPHS BY FUNCTION



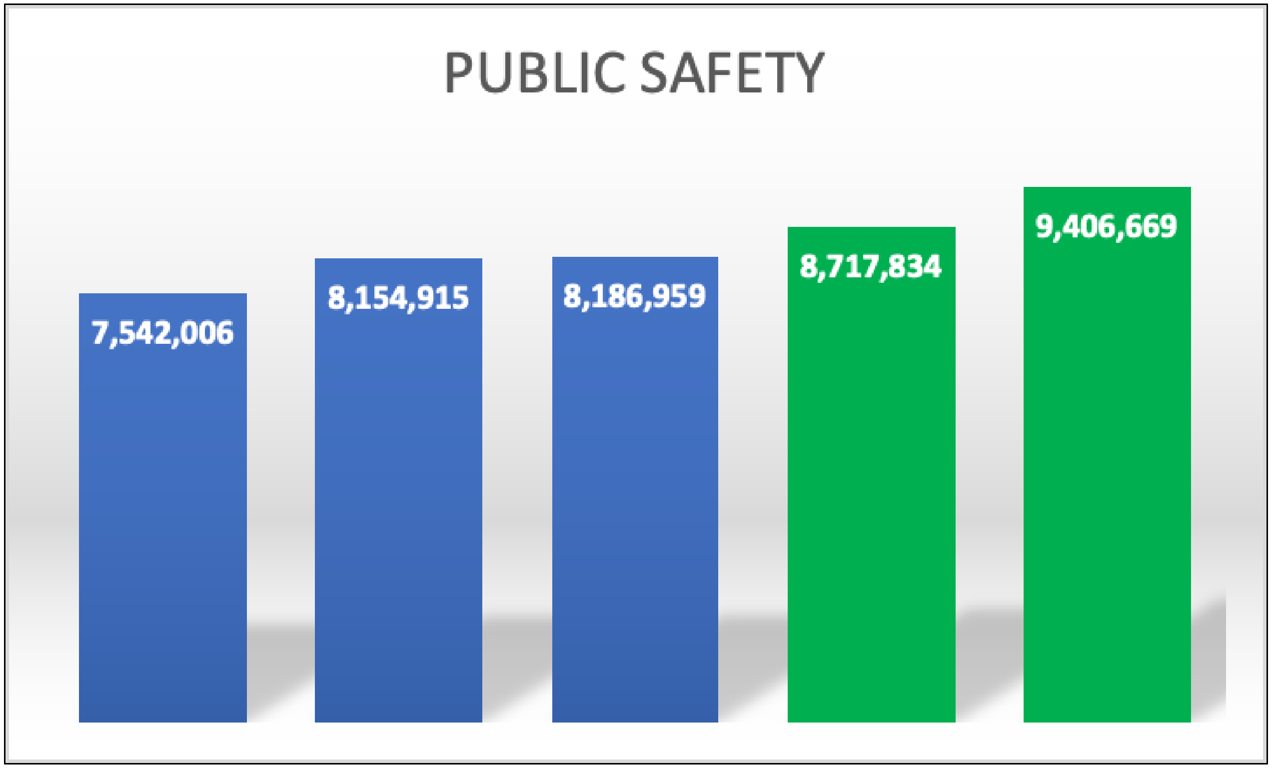
FY21 actual | FY22 actual | FY23 actual | FY24 budget | FY25 budget

GENERAL FUND EXPENDITURE GRAPHS BY FUNCTION



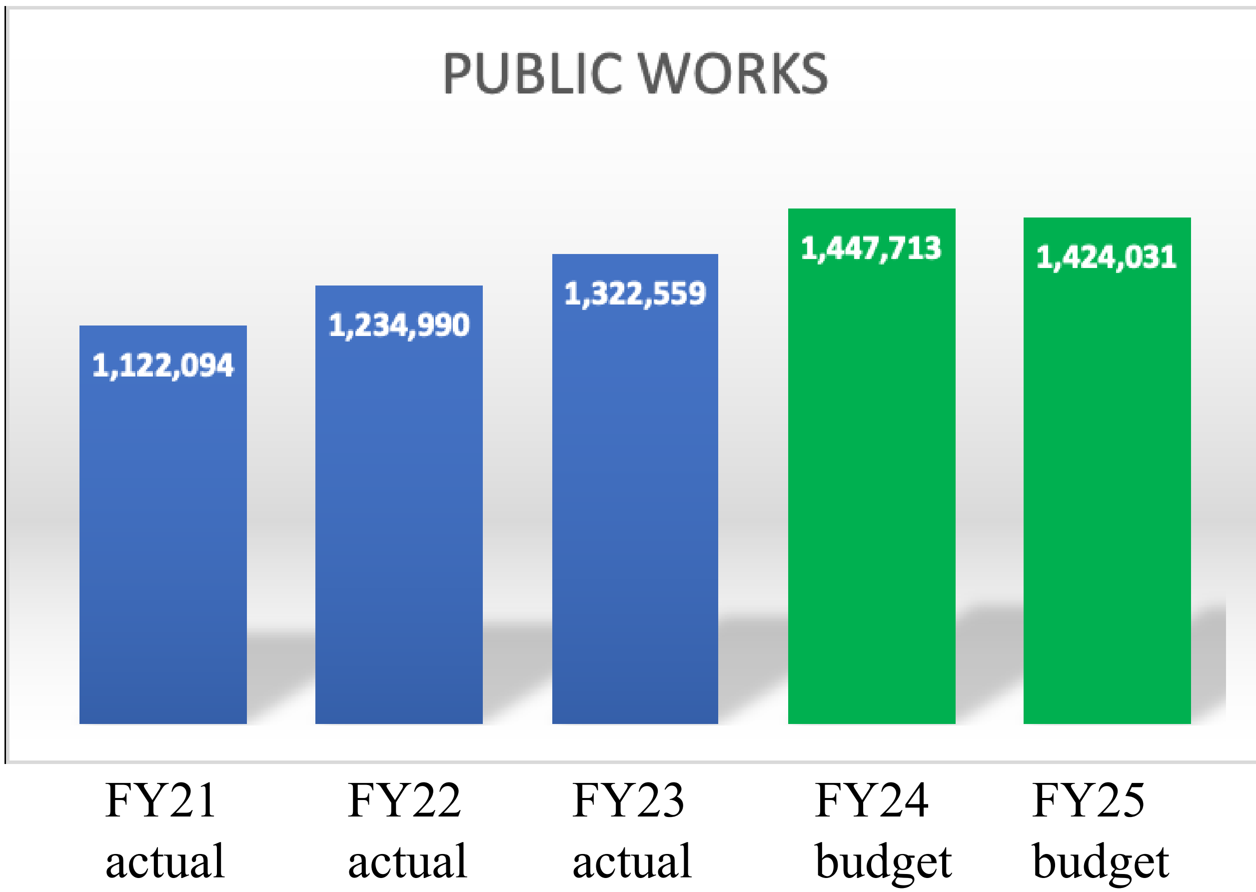
FY21 actual | FY22 actual | FY23 actual | FY24 budget | FY25 budget

GENERAL FUND EXPENDITURE GRAPHS BY FUNCTION

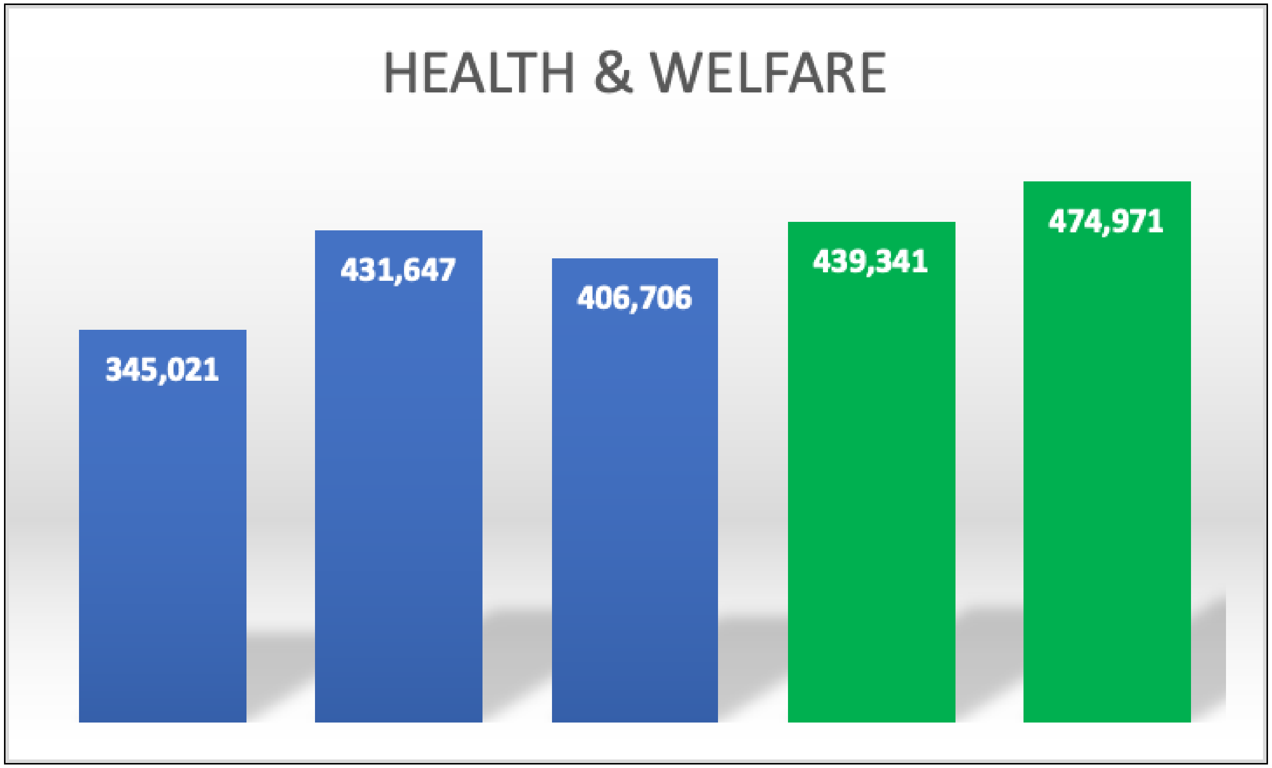


FY21 actual | FY22 actual | FY23 actual | FY24 budget | FY25 budget

GENERAL FUND EXPENDITURE GRAPHS BY FUNCTION

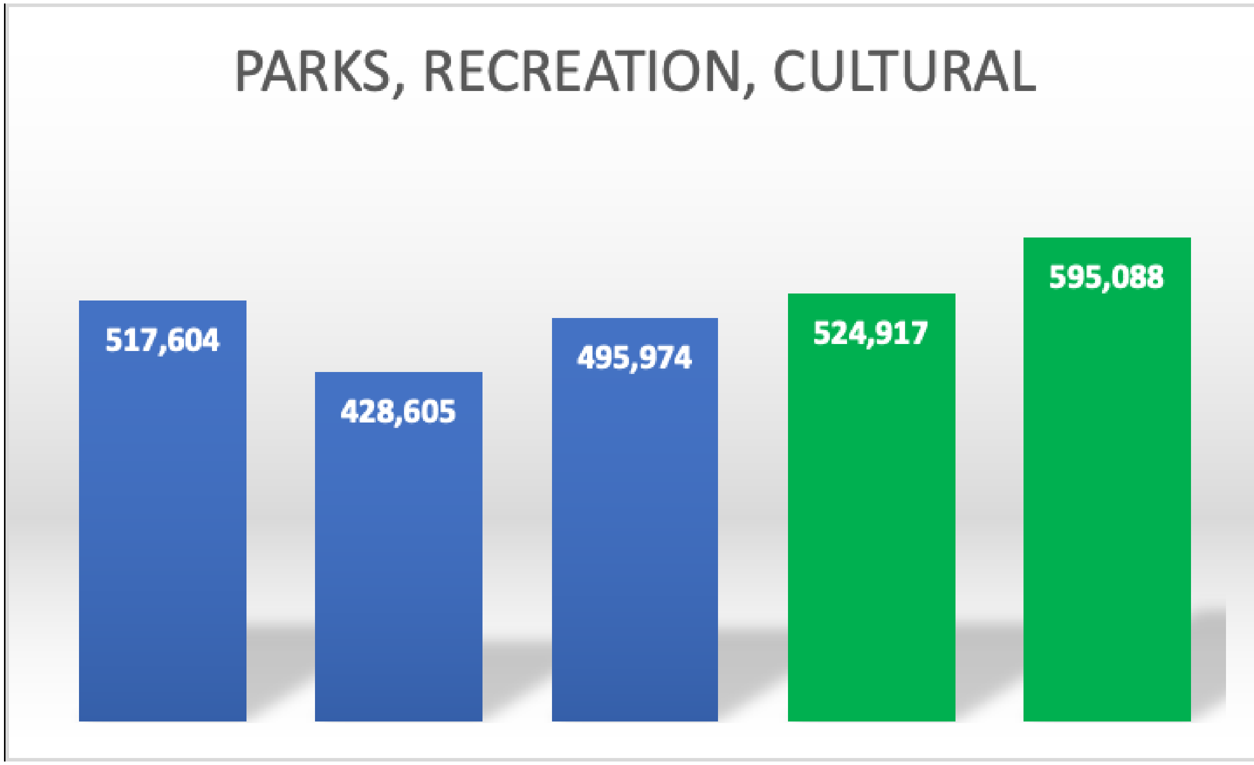


GENERAL FUND EXPENDITURE GRAPHS BY FUNCTION



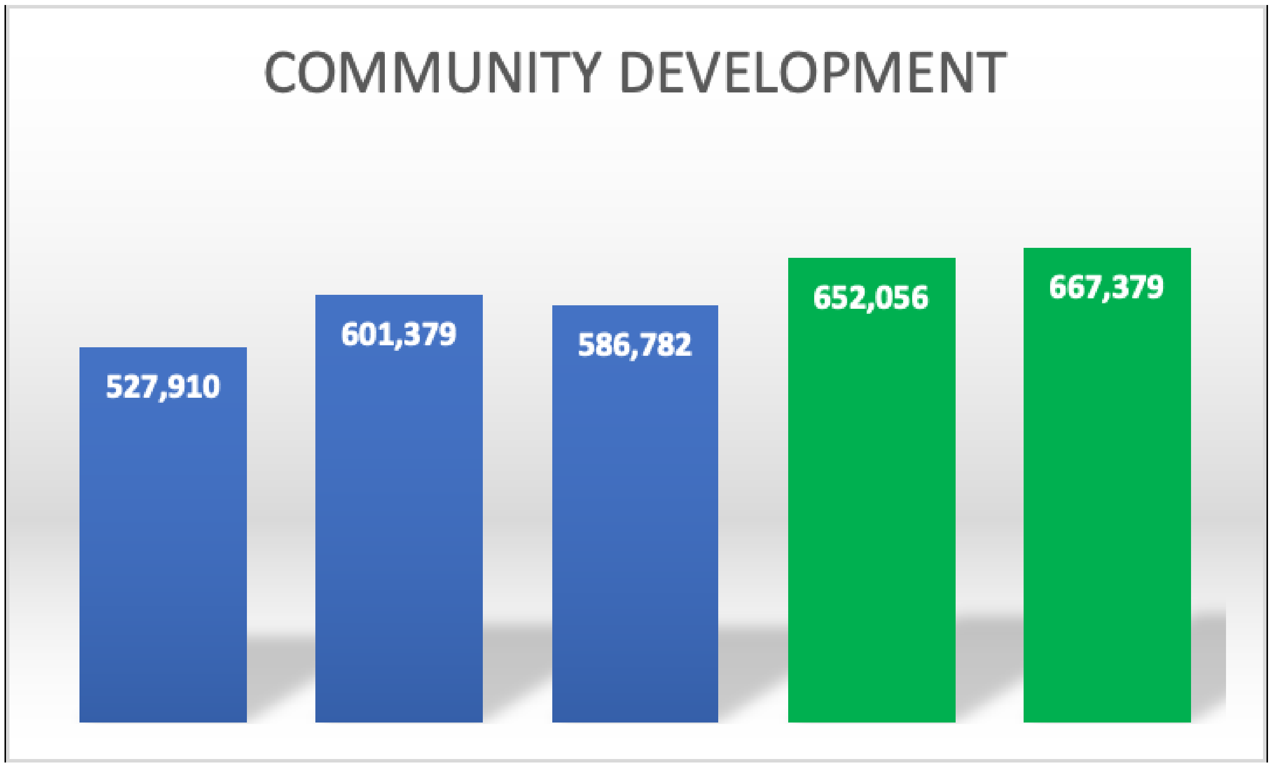
FY21 actual | FY22 actual | FY23 actual | FY24 budget | FY25 budget

GENERAL FUND EXPENDITURE GRAPHS BY FUNCTION



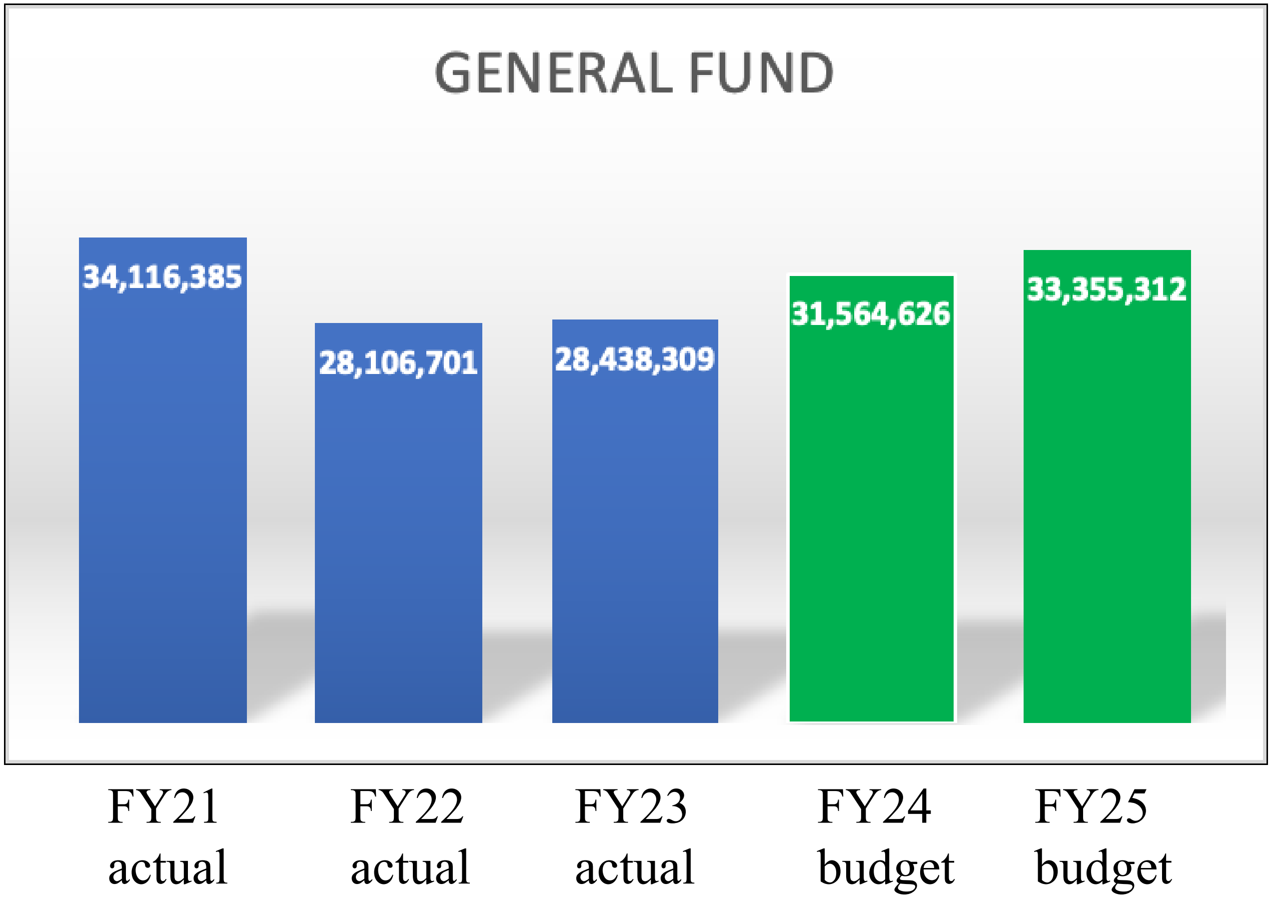
FY21 actual FY22 actual FY23 actual FY24 budget FY25 budget

GENERAL FUND EXPENDITURE GRAPHS BY FUNCTION

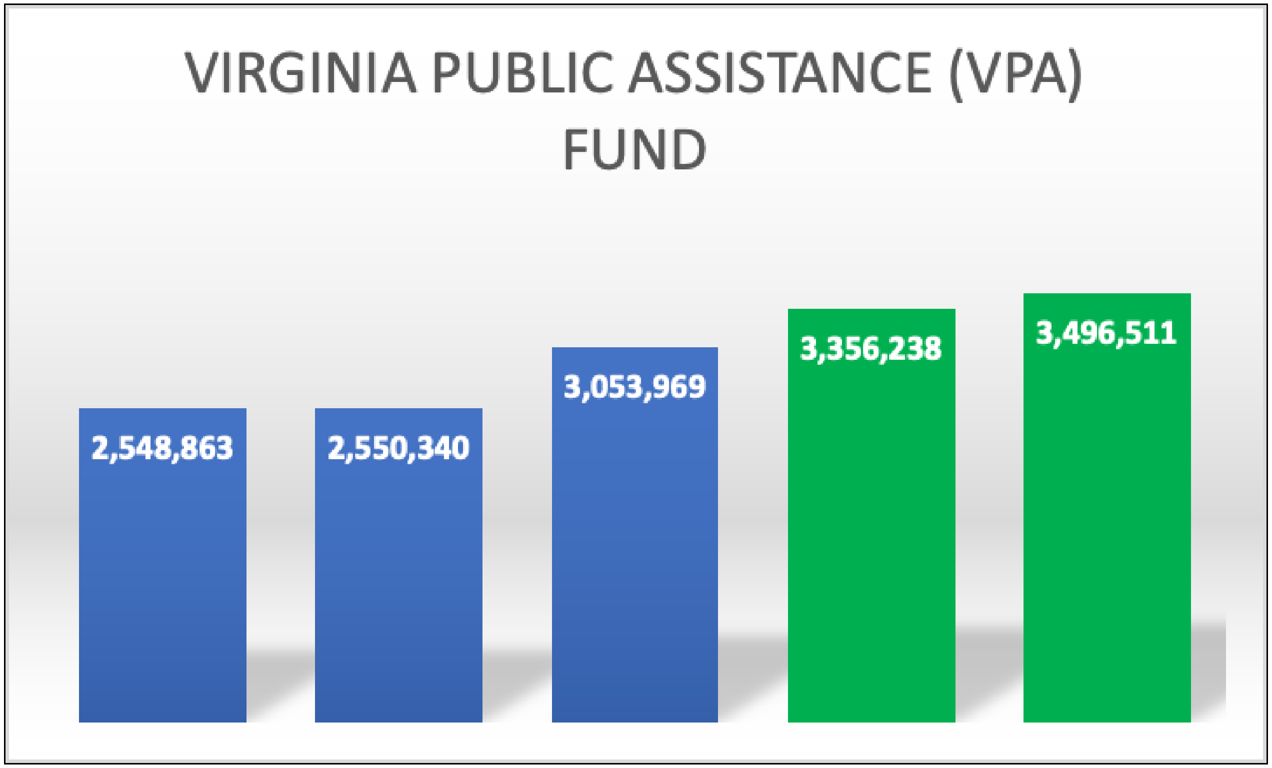


FY21 actual FY22 actual FY23 actual FY24 budget FY25 budget

FUND EXPENDITURE GRAPHS

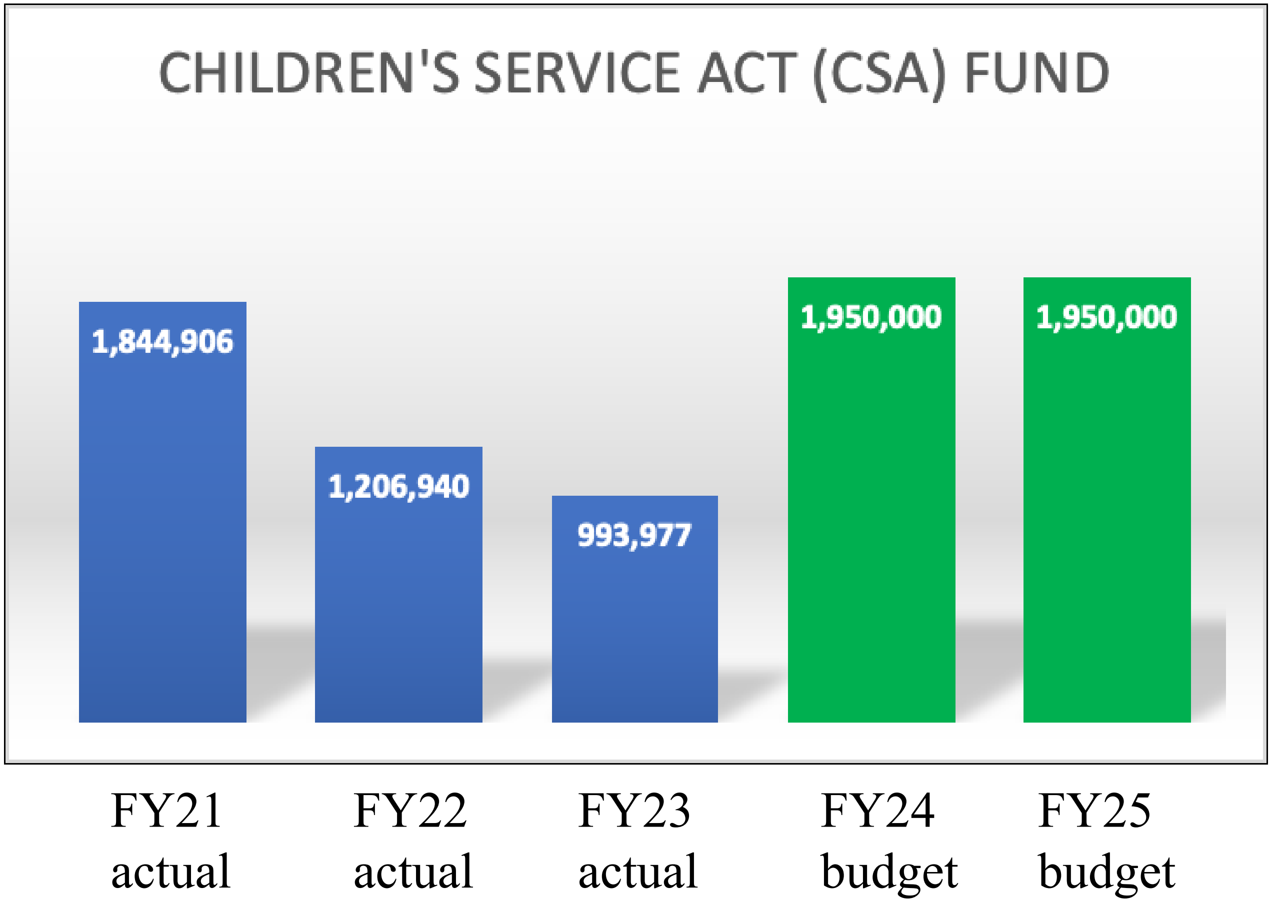


FUND EXPENDITURE GRAPHS

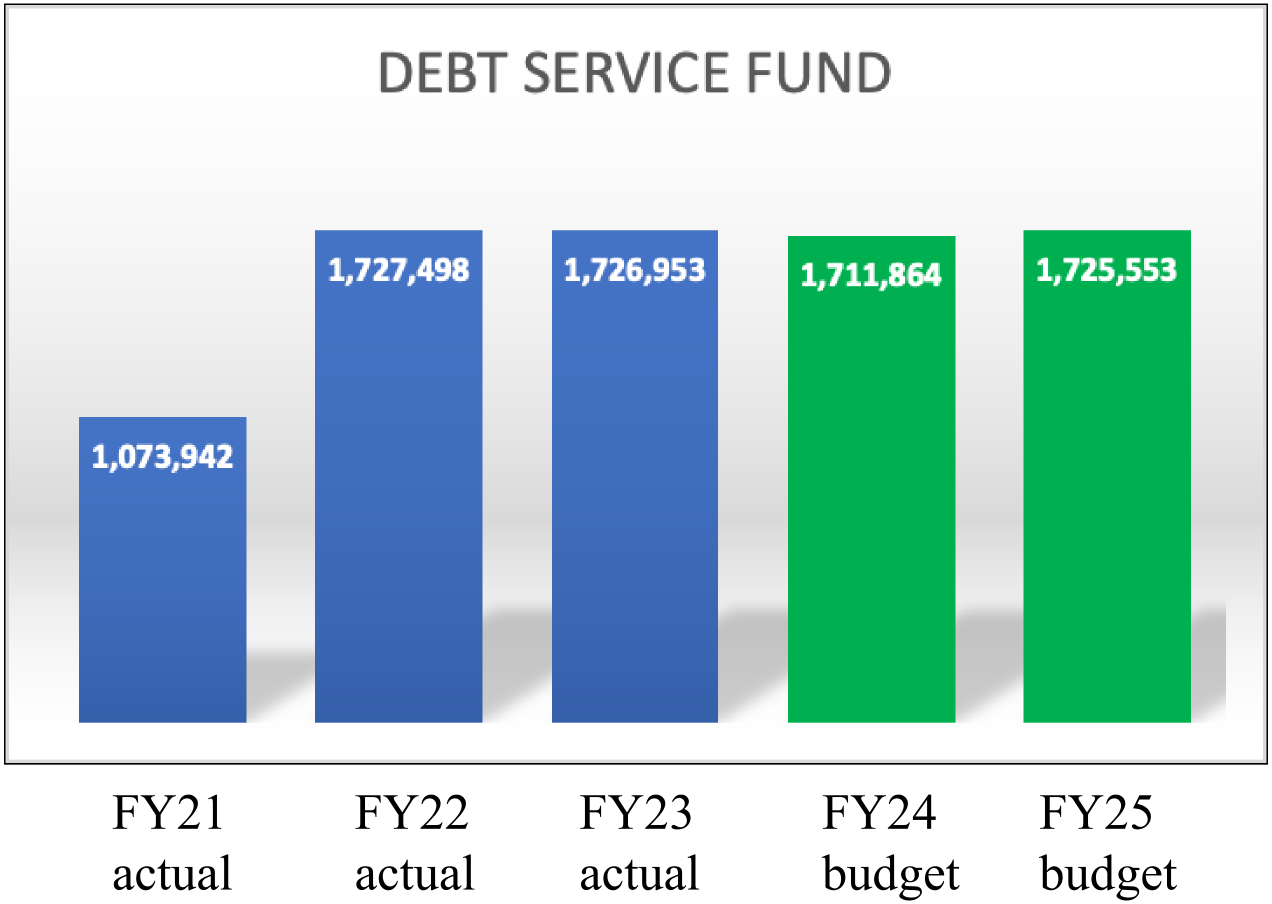


FY21 actual | FY22 actual | FY23 actual | FY24 budget | FY25 budget

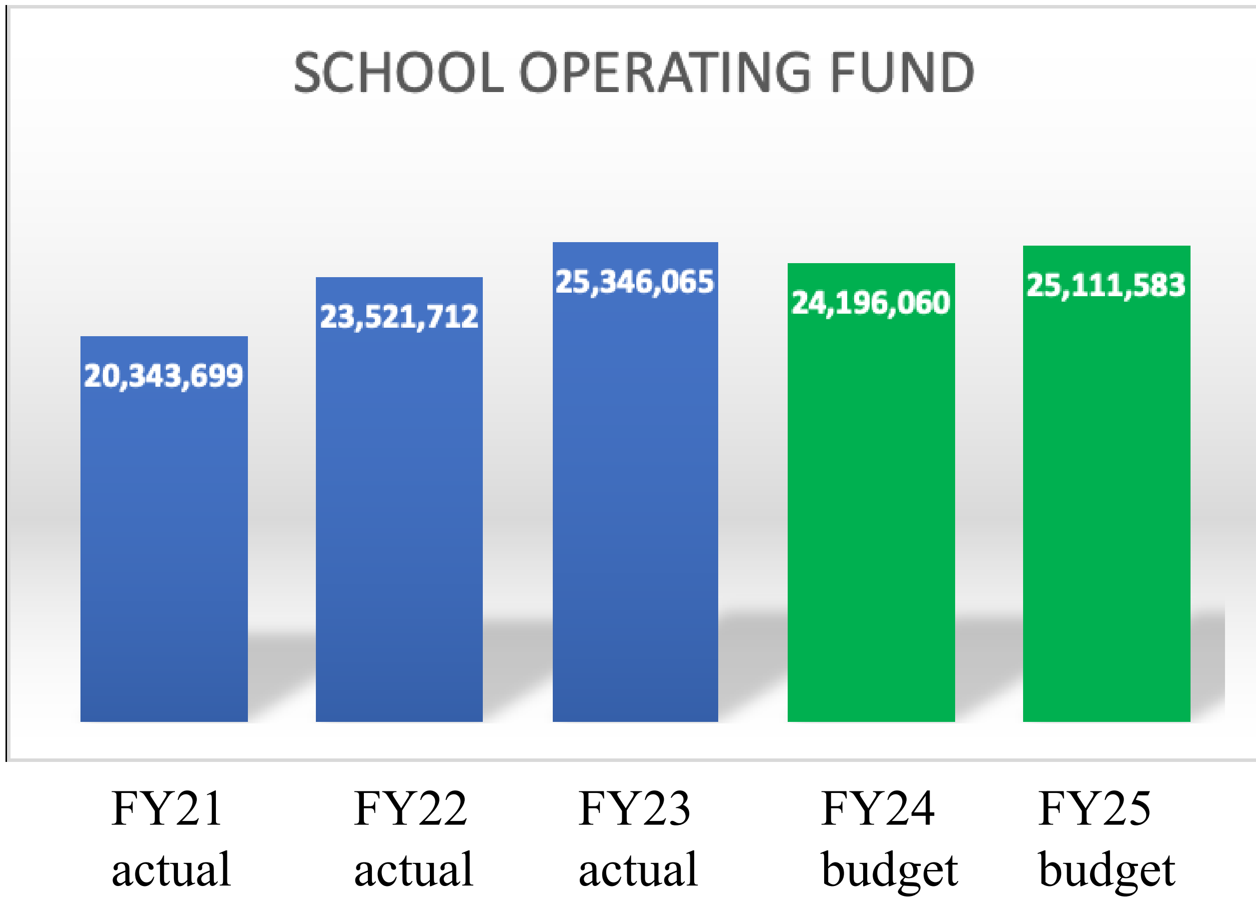
FUND EXPENDITURE GRAPHS



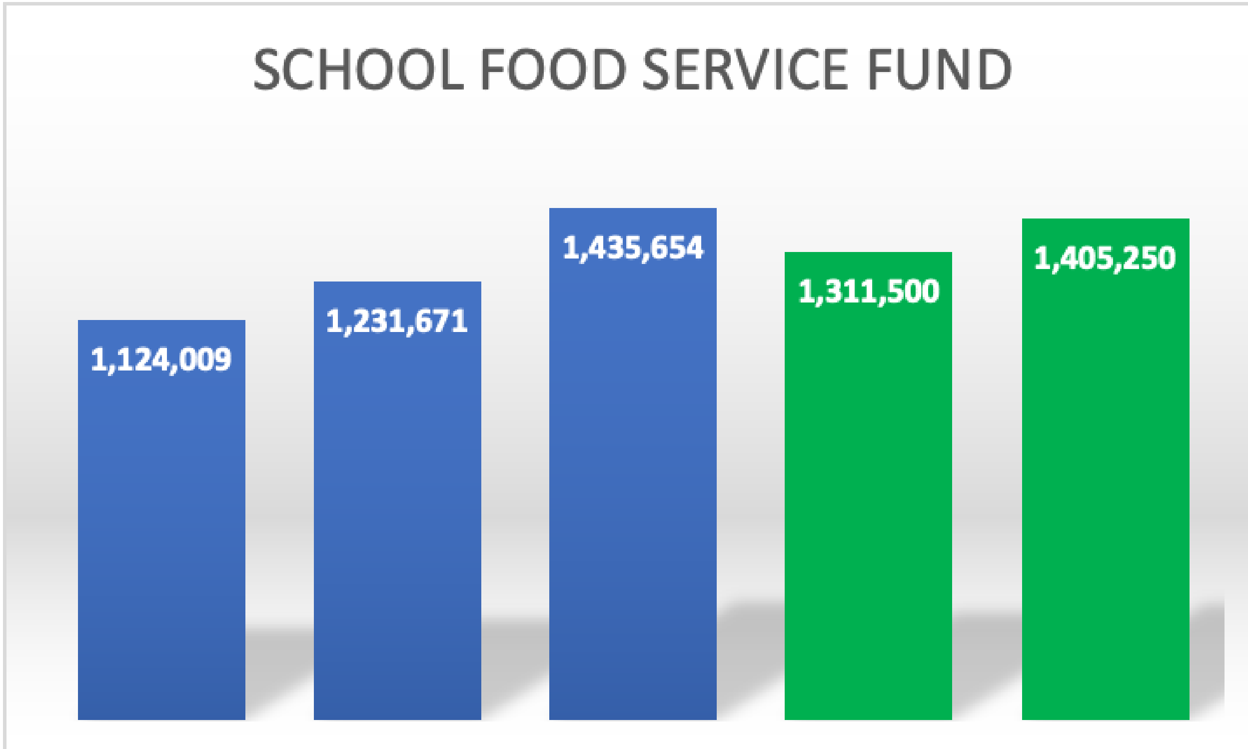
FUND EXPENDITURE GRAPHS



FUND EXPENDITURE GRAPHS



FUND EXPENDITURE GRAPHS



FY21 actual | FY22 actual | FY23 actual | FY24 budget | FY25 budget

Capital Funds

Capital Funds of the County and School Board (a component unit of the County) are presented to give a total budget of the capital sources and outlays that Madison County provides to it's citizens.

County Capital Asset Replacement (CARP) Fund

The County CARP Fund manages sources and uses of funds set aside for asset replacements outlined in the County's 5-year Facilities Study.

County Capital Improvements (CIP) Fund

The County CIP Fund manages sources and uses of funds set aside for capital improvements.

Schools Capital - CARP and CIP Funds

The School Board CARP Fund manages sources and uses of funds that the School Board has set aside for asset replacements outlined in the School's 5-year Facilities Study.
The School Board CIP Fund manages sources and uses of funds that the School Board has set aside for capital improvements.

Madison County, Virginia
Fiscal Year 2025 Budget-Capital Revenue Budget
with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures FY21	FY22	FY23	Current Year-to-Date as of March 31, 2024 FY24 Budget	FY24 Actual	FY25 Budget FY25 Budget	$ Change	% Change
CAPITAL ASSET REPLACEMENT (CARP) FUND										
1330	491110	TRANSFERS IN FROM GENERAL FUND	0.00	578,614.98	1,439,355.22	470,671.00	470,348.26	902,251.00	431,580.00	91.69%
1330	410518	TRANSFERS IN FROM COVID GRANTS FUND	200,687.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1330	499999	USE OF FUND BALANCE	0.00	0.00	0.00	119,664.00	0.00	0.00	-119,664.00	-100.00%
CAPITAL ASSET REPLACEMENT (CARP) FUND			**200,687.26**	**578,614.98**	**1,439,355.22**	**590,335.00**	**470,348.26**	**902,251.00**	**311,916.00**	**52.84%**
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND										
1336	491110	TRANSFERS IN FROM GENERAL FUND - BOND PROCEEDS	0.00	438,321.01	686,695.69	1,556,051.00	1,087,767.27	2,220,828.00	664,777.00	42.72%
1336	410510	TRANSFERS IN FROM GENERAL FUND - ARPA	3,117,935.65	0.00	0.00	2,537,264.00	0.00	2,519,673.00	-17,591.00	-0.69%
1336	499999	USE OF FUND BALANCE	0.00	0.00	0.00	3,570,313.00	0.00	2,091,131.00	-1,479,182.00	-41.43%
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND			**3,117,935.65**	**438,321.01**	**686,695.69**	**7,663,628.00**	**1,087,767.27**	**6,831,632.00**	**-831,996.00**	**-10.86%**
SCHOOLS ALL CAPITAL FUNDS										
8335	150101	INTEREST SCHOOL CAPITAL	452.34	0.00	23,733.50	0.00	0.45	0.00	0.00	0.00%
8332	491110	TRANSFERS IN FROM GENERAL FUND (SCHOOL CAPITAL)	7,033,662.48	749,367.37	0.00	715,572.00	196,255.75	1,095,284.00	379,712.00	53.06%
8332	410516	TRANSFERS IN FROM SCHOOL LOTTERY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8332	499999	USE OF FUND BALANCE	0.00	0.00	-399,641.87	0.00	0.00	606,719.00	606,719.00	0.00%
SCHOOLS ALL CAPITAL FUNDS			**7,034,114.82**	**749,367.37**	**-375,908.37**	**715,572.00**	**196,256.20**	**1,702,003.00**	**986,431.00**	**137.85%**
TOTAL ALL CAPITAL FUNDS			**10,352,737.73**	**1,766,303.36**	**1,750,142.54**	**8,969,535.00**	**1,754,371.73**	**9,435,886.00**	**466,351.00**	**5.20%**

Madison County, Virginia
Fiscal Year 2025 Budget-Capital Expenditure Budget
with Comparisons

FUND	Cost Center/Account Number	Account Description	FY21	FY22	FY23	FY24 Budget	FY24 Close to Fund Balance	FY25 Budget New Funding	FY25 Total Budget
			Prior Fiscal Years Actual Expenditures				Current YTD as of March 31, 2024		
CAPITAL ASSET REPLACEMENT (CARP) FUND									
1330	**DATA PROCESSING AND TECHNOLOGY**								
	1330-2140-01-12510-610148-0000-000000-00000-0000-A7000	CONSULTING SERVICES	29,793.75	8,150.88	0.00	37,055.37	27,132.25	0.00	27,132.25
	1330-2140-01-12510-810300-0000-000000-00000-0000-A7000	IT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1330-2140-01-12510-810800-0000-000000-00000-0000-A7000	EQUIPMENT OTHER	34,528.88	81,576.06	102,577.00	136,782.73	4,376.75	0.00	4,376.75
	1330-2140-01-12510-811900-0000-000000-00000-0000-A7000	NETWORK UPGRADES	0.00	761.99	0.00	3,598.89	0.00	0.00	0.00
	DATA PROCESSING AND TECHNOLOGY		**64,322.63**	**90,488.93**	**102,577.00**	**177,436.99**	**31,509.00**	**0.00**	**31,509.00**
1330	**COMMONWEALTH ATTORNEY**								
	1330-4220-02-22100-811700-0000-000000-00000-0000-A7000	PURCHASED SOFTWARE	5,625.00	15,750.00	33,000.00	843.70	0.00	0.00	0.00
	COMMONWEALTH ATTORNEY		**5,625.00**	**15,750.00**	**33,000.00**	**843.70**	**0.00**	**0.00**	**0.00**
1330	**COMMISSIONER OF REVENUE**								
	1330-4230-01-00000-810800-0000-000000-00000-0000-A7000	EQUIPMENT OTHER (CAMA SOFTWARE)	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00
	COMMISSIONER OF REVENUE		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000.00**	**100,000.00**
1330	**SHERIFF**								
	1330-4310-03-31200-810600-0000-000000-00000-0000-A6000	MOTOR VEHICLES	0.00	133,919.94	295,770.00	183,000.00	19,625.34	177,374.66	197,000.00
	1330-4310-03-31200-810800-0000-000000-00000-0000-A7000	EQUIPMENT OTHER (AXON & CAD SERVER)	0.00	0.00	30,000.00	55,827.81	0.00	65,573.00	65,573.00
	SHERIFF		**0.00**	**133,919.94**	**325,770.00**	**238,827.81**	**19,625.34**	**242,947.66**	**262,573.00**
1330	**EMERGENCY OPERATIONS CENTER**								
	1330-2330-03-31401-810800-0000-000000-00000-0000-A6000	EQUIPMENT OTHER (RECORDER)	0.00	49,998.75	0.00	0.00	0.00	85,000.00	85,000.00
	EMERGENCY OPERATIONS CENTER		**0.00**	**49,998.75**	**0.00**	**0.00**	**0.00**	**85,000.00**	**85,000.00**
1330	**COUNTY ADMINISTRATION**								
	1330-2120-01-12510-810600-0000-000000-00000-0000-A6000	MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	85,000.00	85,000.00
	COUNTY ADMINISTRATION		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**85,000.00**	**85,000.00**
1330	**EMS**								
	1330-2320-03-32600-810600-0000-000000-00000-0000-A6000	MOTOR VEHICLES (AMBULANCE)	4,152.00	0.00	0.00	698.35	698.35	465,946.65	466,645.00
	1330-2320-03-32600-810800-0000-000000-00000-0000-A6000	EQUIPMENT OTHER	0.00	0.00	0.00	0.00	0.00	11,000.00	11,000.00
	1330-2320-03-32600-823600-0000-000000-00000-0000-A9000	TENANT LEASEHOLD IMPROVEMENTS	8,760.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMS		**12,912.00**	**0.00**	**0.00**	**698.35**	**698.35**	**476,946.65**	**477,645.00**

Madison County, Virginia
Fiscal Year 2025 Budget-Capital Expenditure Budget
with Comparisons

FUND	Cost Center/Account Number	Account Description	Prior Fiscal Years Actual Expenditures FY21	FY22	FY23	FY24 Budget	Current YTD as of March 31, 2024 FY24 Close to Fund Balance	FY25 Budget New Funding	FY25 Total Budget
1330	**FACILITIES & MAINTENANCE**								
	1330-2430-04-43200-810000-0000-000000-00000-0000-A1000	ROOFING	0.00	0.00	0.00	30,000.00	0.00	23,335.00	23,335.00
	1330-2430-04-43200-824000-0000-000000-00000-0000-A2000	STRUCTURAL REPLACEMENT	0.00	8,640.00	111,360.00	25,415.00	0.00	9,100.00	9,100.00
	1330-2430-04-43200-811200-0000-000000-00000-0000-A5000	HVAC REPLACEMENTS	3,885.78	6,700.00	69,414.00	75,920.00	0.00	37,220.00	37,220.00
	1330-2430-04-43200-811500-0000-000000-00000-0000-A6000	EQUIPMENT REPLACEMENT (GENERATOR & PARKS/REC)	7,771.56	10,098.00	68,483.00	151,000.00	0.00	52,000.00	52,000.00
	1330-2430-04-43200-810600-0000-000000-00000-0000-A6000	MOTOR VEHICLES	0.00	39,658.00	0.00	0.00	0.00	0.00	0.00
	1330-2430-04-43200-811600-0000-000000-00000-0000-A8000	PARKING LOT PAVING	0.00	0.00	30,000.00	30,000.00	30,000.00	0.00	30,000.00
	FACILITIES & MAINTENANCE		**11,657.34**	**65,096.00**	**279,257.00**	**312,335.00**	**30,000.00**	**121,655.00**	**151,655.00**
CAPITAL ASSET REPLACEMENT (CARP) FUND			**94,516.97**	**355,253.62**	**740,604.00**	**730,141.85**	**81,832.69**	**1,111,549.31**	**1,193,382.00**
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND									
1336	**COMMISSIONER OF REVENUE**								
	1336-4230-09-12310-610170-0000-000000-00000-0000-C2410	ASSESSOR SERVICES - COUNTY REASSESSMENT	0.00	0.00	0.00	300,000.00	0.00	50,000.00	50,000.00
	Commissioner of Revenue		**0.00**	**0.00**	**0.00**	**300,000.00**	**0.00**	**50,000.00**	**50,000.00**
1336	**PARKS & RECREATION**								
	1336-8810-07-71100-800000-0000-000000-00000-0000-C2010	OUTDOOR RECREATION CENTER	0.00	0.00	0.00	212,000.00	17,500.00	682,500.00	700,000.00
	Parks & Recreation		**0.00**	**0.00**	**0.00**	**212,000.00**	**17,500.00**	**682,500.00**	**700,000.00**
1336	**PUBLIC SAFETY RADIO SYSTEM - TOWERS & EQUIPMENT**								
	1336-9260-09-94201-800000-0000-000000-00000-0000-C2002	PS RADIO SYST - TOWERS & EQUIP	2,006,171.90	64,122.00	3,373,801.00	3,156,793.15	2,220,828.00	0.00	2,220,828.00
	1336-9260-09-94202-800000-0000-000000-00000-0000-C2002	PS RADIO SYSTEM-PROJ MGMT SVCS	32,737.46	16,313.60	0.00	0.00	0.00	0.00	0.00
	Public Safety Radio Syst - Towers & Equipment		**2,038,909.36**	**80,435.60**	**3,373,801.00**	**3,156,793.15**	**2,220,828.00**	**0.00**	**2,220,828.00**
1336	**EMS STATION**								
	1336-9250-09-94203-800000-0000-000000-00000-0000-C2007	CAPITAL OUTLAY	0.00	19,800.00	772,317.00	771,000.00	621,900.00	378,100.00	1,000,000.00
	EMS STATION		**0.00**	**19,800.00**	**772,317.00**	**771,000.00**	**621,900.00**	**378,100.00**	**1,000,000.00**
1336	**BROADBAND**								
	1336-9250-09-94310-800000-0000-000000-00000-0000-C2009	BROADBAND PROJECT	0.00	0.00	2,537,577.00	2,973,264.00	2,519,673.00	0.00	2,519,673.00
	Broadband		**0.00**	**0.00**	**2,537,577.00**	**2,973,264.00**	**2,519,673.00**	**0.00**	**2,519,673.00**

Madison County, Virginia
Fiscal Year 2025 Budget-Capital Expenditure Budget
with Comparisons

FUND	Cost Center/Account Number	Account Description	FY21	FY22	FY23	FY24 Budget	FY24 Close to Fund Balance	FY25 Budget New Funding	FY25 Total Budget
			Prior Fiscal Years Actual Expenditures				Current YTD as of March 31, 2024		
1336	**ERP REPLACEMENT TYLER**								
	1336-9250-09-94250-813800-0000-000000-00000-0000-C2003	ERP PROJ MGMT SERVICES PRJ MG (TYLER MUNIS)	208,636.04	257,184.34	305,796.00	107,364.00	0.00	50,000.00	50,000.00
	ERP Replacement Tyler		**208,636.04**	**257,184.34**	**305,796.00**	**107,364.00**	**0.00**	**50,000.00**	**50,000.00**
	COMPLETED CAPITAL PROJECTS		1,277,027.77	167,899.58	76,000.00	0.00	0.00	0.00	0.00
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND			**3,524,573.17**	**525,319.52**	**7,065,491.00**	**7,520,421.15**	**5,379,901.00**	**1,160,600.00**	**6,540,501.00**
SCHOOLS ALL CAPITAL FUNDS									
8332	SCHOOLS CAPITAL CARP FUND TOTAL	CAPITAL ASSET REPLACEMENT	43,645.65	27,539.00	0.00	715,572.00	1,095,281.00	606,719.00	1,702,000.00
8335	SCHOOLS DEBT FINANCED CIP FUND TOTAL	MADISON PRIMARY SCHOOL RENOVATION	6,877,541.96	222,269.85	3,800.00	3,400.00	0.00	0.00	0.00
SCHOOLS ALL CAPITAL FUNDS			**6,921,187.61**	**249,808.85**	**3,800.00**	**718,972.00**	**1,095,281.00**	**606,719.00**	**1,702,000.00**
TOTAL ALL CAPITAL FUNDS			**10,540,277.75**	**1,130,381.99**	**7,809,895.00**	**8,969,535.00**	**6,557,014.69**	**2,878,868.31**	**9,435,883.00**

Madison County, Virginia

Fiscal Year 2025 Budget Development

Capital Budget - 5 Years

Updated April 15, 2024

Fund/Project	Description		FY25 Proposed Capital Budget	5-Year Capital Plan-FY25 to FY29: Projected FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29	Total	Notes
	Sources of Funds									
	Grant Funds	G	2,519,673	-	-	-	-	-	-	
	Carryover of County Capital	C	902,251	-	-	-	-	-	-	
	Transfer from General Fund for School Capital	T	606,719							
	New Fund Balance	F	2,091,131	9,435,883	5,144,281	4,408,578	3,425,695	3,587,247	26,001,684	
	Carryover of Schools Capital	C	1,095,281						-	
	Borrowed County Captital	B	2,220,828	-	-	-	-	-	-	
									-	
	Total Sources		9,435,883	9,435,883	5,144,281	4,408,578	3,425,695	3,587,247	26,001,684	
	Uses of Funds									
Fund 1330	**County-Capital Asset Replacement Program (CARP)**									
A1000	ROOFING		23,335	23,335	89,986	2,633	66,040	-	181,994	FACILITIES STUDY
A2000	STRUCTURAL REPLACEMENT		9,100	9,100	162,828	121,395	140,410	102,863	536,596	FACILITIES STUDY
A5000	HVAC		37,220	37,220	10,140	45,955	16,640	5,200	115,155	FACILITIES STUDY
A9999	UNASSIGNED ROLLOVER CARP ITEMS		61,509	61,509	-	-	-	-	61,509	ROLLOVER CARP ITEMS FROM PREVIOUS YEAR
	Total County-CARP Fund (FACILITIES STUDY)		131,164	131,164	572,281	227,578	692,195	311,247	1,934,465	BASED ON FACILITIES STUDY - COUNTY
										VEHICLES/EQUIPMENT/TECH BREAKDOWN BY DEPT:
A6000	VEHICLES/EQUIPMENT		811,645	811,645	165,000	165,000	165,000	632,000	1,938,645	EMS: $467k AMBULANCE, $11K VENTILATORS
A7000	TECHNOLOGY		250,573	250,573	-	-	-	-	250,573	SHERIFF: $197k (4) VEHICLES, $57K AXON, $8,500 CAD SERVER
										COUNTY ADMINISTRATION: $85K VEHICLE
	Total County-CARP Fund (NON-FACILITIES STUDY)		1,062,218	1,062,218	165,000	165,000	165,000	632,000	2,189,218	EOC911: $85K RECORDER
										COMMISSIONER OR REVENUE: $100K CAMRA SOFTWARE
Fund 1336	**County-Capital Improvement Projects (CIP)**									PARKS & REC: $27K MOWER, $25K ADA WALKWAY
C2002	PUBLIC SAFETY RADIO SYSTEM	B	2,220,828	2,220,828	300,000	300,000	300,000	300,000	3,420,828	BOND PROCEEDS PSRS
C2009	BROADBAND	G	2,519,673	2,519,673	-	-	-	-	2,519,673	ARPA GRANT
C2003	ERP - TYLER		50,000	50,000	-	-	-	-	50,000	TYLER ADVANCED SCHEDULING & TIME/ATTENDANCE
C2410	COUNTY REASSESSMENT		50,000	50,000	50,000	50,000	50,000	100,000	300,000	COUNTY REASSESSMENT IN FY29
C2007	EMS STATION	B	1,000,000	1,000,000	-	-	-	-	1,000,000	EMS RENOVATION
C2010	OUTDOOR RECREATION CENTER		700,000	700,000	1,425,000	1,351,000	-	-	3,476,000	OUTDOOR RECREATION CENTER - CURRENT COMMITMENT IS $700K
	Total County CIP Fund		6,540,501	6,540,501	1,775,000	1,701,000	350,000	400,000	10,766,501	
Fund 8332	**School-Capital Asset Replacement Program (CARP)**									
R5000	HVAC/BOILER		1,297,000	1,297,000	-	-	-	-	1,437,000	PER CAPITAL FUNDING REQUEST
R6000	VEHICLES/EQUIPMENT		340,000	340,000	-	-	-	-	340,000	PER CAPITAL FUNDING REQUEST
S0021	MASTER CIP/ASSET MGMT PLAN		65,000	65,000	-	-	-	-	200,000	PER CAPITAL FUNDING REQUEST
	Total School CARP Fund		1,702,000	1,702,000	2,632,000	2,315,000	2,218,500	2,244,000	11,111,500	BASED ON FACILITIES STUDY - SCHOOLS
	Total Capital		**9,435,883**	**9,435,883**	**5,144,281**	**4,408,578**	**3,425,695**	**3,587,247**	**26,001,684**	

COUNTY OF MADISON, VIRGINIA

Financial Policies

April 27, 2021

Contents

A. Policy Objective and Goals

The County of Madison has a responsibility to carefully account for public funds, to manage its finances prudently, and to diligently and effectively allocate its resources to provide to its citizens the governmental services they desire. Fiscal integrity is critical and should form the basis of the County's management and decision-making processes of its fiscal affairs. The primary objective of establishing Financial Policies is to provide a framework within which sound financial decisions may be made for the long-term betterment and stability of the County. The County's financial policies will provide guidelines and goals to guide its financial practices.

The goals of the Financial Policies are to:

- Guide the Madison County Board of Supervisors in reaching a consensus on the financial condition it wants for the County.
- Provide a link between long-range financial planning and current operations.
- Promote long- term financial stability by establishing clear and consistent guidelines.
- Provide a framework for evaluating the fiscal impact of budgetary decisions related to providing government services and programs.
- Reduce the risks to the County of experiencing fiscal crises.

The Financial Policies shall be reviewed periodically by the Board of Supervisors.

B. Operating Budget Policies

1. The annual Madison County operating budget will be prepared consistent with guidelines established by the Code of Virginia.

2. The operating budget will be structured so that the Board of Supervisors and the public can understand the relationship between revenues and expenditures.

3. The goal of the County is to fund all recurring expenditures with recurring revenues and to use non-recurring revenues only for non-recurring expenses.

4. The unassigned General Fund Balance in excess of the 18% target may be used for various expenditures as described in the Fund Balance Policies section below. *The General Fund as used in this Financial Policies document has the same meaning as it does in the County's audited financial statements. It includes primary governmental activities; unless otherwise noted, it does not include the County's component units, i.e., the School Board and the Parks and Recreation Authority.*

5. Revenues will be projected conservatively, but realistically, considering:

   - Past experience;
   - The volatility of the revenue source;

- o Inflation and other economic conditions; and,
- o The costs of providing directly associated services.

6. When revenue shortfalls are anticipated in a fiscal year, spending during the fiscal year should be reduced sufficiently to offset current year shortfalls. When it is not practical to reduce expenditures in an amount sufficient to offset revenue shortfalls, the unassigned General Fund balance may be used to supplement expenditure reductions.

7. The budget shall be prepared in a manner that reflects the full cost of providing services.

8. Expenditures will be projected conservatively considering:

    - o A conservative, but likely, scenario of events (versus "worst case scenario");
    - o Specific, identified needs of the program or service;
    - o Historical consumption and trends; and,
    - o Inflation and other economic conditions.

9. An unplanned operating contingency line item shall be included in the annual operating budget to provide the ability to react to unforeseen circumstances in operations that arise during the fiscal year. A minimum of 1% of total General Fund expenditures (excluding expenditures from the Transient Occupancy Tax {TOT}, Virginia Public Assistance {VPA}, and Children's Services Act {CSA} funds) shall be budgeted in the contingency line item and shall be an annual appropriation that will not accumulate and carry forward from year to year. The County, at its discretion, shall increase the 1% contingency for specific, estimable amounts not included in departmental budgets.

10. The County will prepare the capital improvement budget in conjunction with estimates of available revenues in order to assure that the estimated costs and future impact of a capital project on the operating budget will be considered prior to its inclusion in the Capital Improvements Plan.

11. The Madison County Board of Supervisors will communicate with the Madison County School Board and Madison County Parks and Recreation Authority as and when appropriate to discuss budget needs.

12. The operating budget preparation process will be conducted in such a manner as to allow decisions to be made regarding anticipated resource levels and expenditure requirements for the levels and types of services to be provided in the upcoming fiscal year. The following budget procedures will ensure the orderly and equitable appropriation of those resources:

    - o Operating budget requests are initiated at the department level within target guidelines set by the County Administrator.

    - o In formulating budget requests, priority will be given to maintaining the current level of essential services. New services will be funded through identification of new resources, reallocation of existing resources, and defunding nonessential services identified by the Board of Supervisors and County Administration.

    - o Proposed program expansions above existing service levels must be submitted as a budgetary increment requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the County and is to include an analysis of long-term fiscal impacts.

- Proposed new programs must also be submitted as budgetary increments requiring detailed justification. New programs will be evaluated on the same basis as program expansions and are to include an analysis of long-term fiscal impacts.

13. The operating budget is approved and appropriated by the County Board of Supervisors at the department level. The operating budget will be balanced with proposed expenditures not exceeding anticipated revenues.

    - Use of excess unassigned fund balances should be used to balance budgets only after review of the County's reserve and capital needs.

    - The County Administrator will submit a balanced budget to the County Board of Supervisors.

    - The County Board of Supervisors will adopt the budget.

14. Budget adjustments within a department involving transfers from one category – i.e., personnel (pay and benefits), capital and operations - to another shall be approved by the County Administrator.

15. Cash basis actual-to-budget financial reports, including reports from the school and social service departments, will be provided to the Board of Supervisors within 7 days after the end of each calendar month to enable the Board of Supervisors to monitor and control the budget. Check registers for the full month shall be provided concurrently. All reports shall be consolidated into a single organized and consistent package and provided electronically by the Finance Director to the Clerk of the Board of Supervisors for promulgation.

16. Any amendments to the budget "which exceed one percent of total expenditures shown in the current adopted budget must be accomplished by publishing a notice of the meeting and a public hearing once in a newspaper having general circulation" at least seven days prior to the meeting date (State Code Section 15.2-2507).

C. Capital Budget Policies

1. The County will approve an annual capital budget as an integral part of its total County budget. The capital budget will align with a 5-year Capital Improvements Plan (CIP).

2. The County will coordinate the development of the capital budget with the development of the operating budget so that future operating costs, including annual debt service, associated with the new capital projects will be projected and included in operating budget forecasts.

3. The 5-year Capital Improvements Plan will include all new facilities and major improvements to buildings and real estate as well as all projects requiring debt financing. The CIP will include

sources of funding for the capital projects, including operating revenues, excess General Fund balances, capital leases, and debt financing.

4. Emphasis will continue to be placed upon a viable level of “pay-as-you-go” capital construction to fulfill needs in the Board’s approved Capital Improvements Plan.

5. Financing plans for the five-year capital program will be developed based upon a five-year forecast of revenues and expenditures augmented by anticipated grant and loan funds.

6. The County Board of Supervisors will consider recommendations from the Planning Commission for the five-year Capital Improvements Plan that are consistent with identified needs in the adopted comprehensive plan.

7. The acquisition of vehicles, Information Technology, and other depreciable equipment and machinery shall be considered in the capital budget in addition to the Capital Improvements Plan and shall reflect the departments to which they should be charged.

8. Upon completion of a capital project, any remaining appropriated funds in that project will be returned to the original appropriating fund. Any transfer of remaining funds from one project to another must be approved by the Board of Supervisors.

9. The Madison County School Board, Madison County Department of Social Services and Madison Parks and Recreation Authority will be advised of these Madison County financial policies and shall coordinate their requests as elements of Madison County’s Capital Improvements Plan. Requests for funding will address the following areas: a) costs for required capital improvements; b) debt ratio targets; c) debt issuance schedules; d) justification.

D. <u>Asset Maintenance. Replacement and Enhancement Policies</u>

The County will maintain a system for maintenance, replacement and enhancement of the County's physical assets. This system will protect the County's capital investment and minimize future maintenance and replacement costs. The system will include the following:

1. The County will use the straight-line method of depreciation which is the historical cost of an asset divided by the estimated useful life of the asset.

2. The County will use professional judgments, industry standards and other relevant information based on its own past experiences with similar assets when estimating the useful life of assets. The following ranges are to be used as a guideline in setting estimated useful lives for assets:

   - Computers, and related hardware and software: 3-5 years
   - Buildings and improvements: 20-40 years
   - Infrastructure: 30-40 years
   - Machinery and Equipment: 5-20 years
   - School Buses: 12 years
   - Vehicles, excluding buses: 3-5 years

3. Within the CIP, the County will develop a Capital Asset and Equipment Maintenance/Replacement Schedule, which will provide a five-year estimate of the funds necessary to provide for the structural, site, major mechanical/electrical rehabilitation or replacement to the County physical assets requiring a total expenditure of $30,000 or more with a useful life of five years or more.

4. The operating budget will provide for *minor* and *preventive* maintenance of Capital Assets and Equipment.

5. Beginning in the fourth budget year subsequent to the adoption of these policies, the County will provide for *major* maintenance of its facilities each year with a goal of reinvesting, or setting aside for future use, 2.5 percent of the replacement value of County facilities. For purposes of this calculation, net book value of depreciable real property shall be used as an approximation of replacement value. The County will make such a provision by assigning a portion of its prior year available unassigned fund balance (defined as the amount of unassigned fund balance in excess of the 18% target and other items described more fully in Section F, Item 4 of this policy.) To the extent that the major maintenance provision cannot be made from available fund balance, as defined, the County shall make efforts to incorporate a major maintenance contingency expense in its operating budget in amount sufficient to reach the 2.5% annual target. Notwithstanding the above, specific major maintenance projects identified and incorporated into the annual operating budget shall also be considered as contributing to the annual 2.5% target.

6. The County shall maintain a capital budget that includes the Capital Improvements Plan and a plan for the acquisition and replacement of vehicles, Information Technology, and depreciable equipment and machinery.

   - As part of the vehicles, Information Technology (IT), equipment and machinery plan, the County will maintain a schedule of individual capital assets with values in excess of $1,000 and an estimated useful life in excess of one year. All items with an original value of less than $1,000, or with an estimated useful life of one year or less, will be recorded as an operating expenditure.

   - The County will provide funding for vehicles, IT, equipment and machinery as part of the annual budget to replace assets at the end of their useful life, or to upgrade capital assets as appropriate.

   - The County's objective is to use pay-as-you-go funding (using cash resources) to acquire vehicles, IT, and depreciable equipment and machinery. Other sources will supplement cash funding such as lease purchase agreements, bonds, and grants, when available.

   - The County shall conduct a periodic physical inventory of all vehicles, computers, and depreciable equipment and machinery.

7. The Madison County School Board is encouraged to develop similar and compatible asset maintenance, replacement and enhancement policies.

8. Notwithstanding other items discussed in Sections C and D of this policy, the County Board (the "Board") of Supervisors shall assign a portion of its available unassigned fund balance, as defined, upon adoption of this policy. This assigned fund balance shall be used to fund capital improvement

projects and other vehicle and equipment needs in the first through third budget years subsequent to the adoption of this policy. Subsequent to adoption of this policy, the Board may elect at its discretion, to assign additional amounts of available unassigned fund balance, as defined, to meet its anticipated capital needs.

E. Debt Policies

1. The County will not fund current operations from the proceeds of borrowed funds.

2. The County will utilize long-term borrowing for capital projects only to the extent that funding from grants and current revenues is not available.

3. When the County finances capital projects through bonds or capital leases, it will repay the debt within a period not to exceed the expected useful life of the projects. To the extent possible, the County will structure its debt to achieve level annual debt service payments.

4. Recognizing the significance of debt to its overall financial condition, the County will set target debt ratios, which will be calculated annually and included in any review of fiscal trends:

   - Net general bonded debt as a percentage of the assessed value of real taxable property shall not exceed 3%.

   - Net general bonded debt expenditures as a percentage of General Fund expenditures (including the School Board's operating budget less transfers from the General Fund) shall not exceed 10%.

5. The County's Finance Director is responsible for monitoring the County's outstanding debt to ensure post-issuance compliance with such matters as arbitrage rebate calculations, material event notifications, etc.

F. Fund Balance Policies

1. The Governmental Accounting Standards Board (GASB) classifies fund balances in the following categories:

   - **Non-spendable fund balance** – amounts not in a spendable form or that are required to be maintained intact;

   - **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, the state), through constitutional provisions, or by enabling legislation;

   - **Committed fund balance** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;

- **Assigned fund balance** – amounts a government 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;

- **Unassigned fund balance** – amounts that are available for any purpose; these amounts are reported only in the general fund.

Source: GASB Fact Sheet about Fund Balance Reporting and Governmental Fund Type Definitions (GASB Statement 54).

2. The County does not intend, as a common practice, to use its unassigned fund balance to fund current operations. The unassigned fund balance set aside pursuant to these policies is to be used as working capital for unforeseen emergencies, when reducing current expenditures is insufficient, in order to avoid the need to borrow.

3. The County will maintain an unassigned fund balance for cash liquidity purposes that will provide sufficient cash flow to minimize the possibility of short-term tax anticipation borrowing.

4. As a permanent reserve "rainy-day" fund, the unassigned General Fund balance at the close of each fiscal year should be equal to no less than 14% of the County's total General Fund budget (including the School Board's operating budget less transfers from the General Fund). Further, an additional 4% should be available for cash liquidity purposes resulting in a total target amount of 18% of the General Fund budget (including the School Board's operating budget less transfers from the General Fund). Under certain circumstances, the County may elect to maintain unassigned General Fund balance in excess of the 18% target by considering a variety of factors, including the predictability of revenues, the volatility of expenditures, perceived exposure to one-time outlays, and the potential drain upon the General Fund by other funds.

5. In the event that the funds in the unassigned fund balance are utilized as working capital such as for an unforeseen emergency, the unassigned fund balance should be brought to the required minimum balance within two (2) years from the date of the withdrawal.

6. Unassigned fund balance in excess of the 18% target may be used in the following ways:

- Fund accrued liabilities, including but not limited to debt service, pension, and other postemployment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;

- Increase the pay-as-you-go contributions needed to fund capital projects in the Capital Improvements Plan and the acquisition and replacement of vehicles, IT, and equipment and machinery;

- One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues;

- Start-up expenditures for new programs, provided that such action is approved by the Board of Supervisors and is considered in the context of multi-year projections of revenue and expenditures; or

- When it is not practical to reduce expenditures in an amount sufficient to offset revenue shortfalls, the unassigned General Fund balance may be used to supplement expenditure reductions.

7. The Board of Supervisors may establish stabilization funds, such as a debt service stabilization fund or a CSA stabilization fund, to mitigate uncertainty of the impact of foreseen issues on future operating budgets.

8. When restricted and unrestricted fund balance is available to fund a particular expenditure, the County will first expend any restricted fund balance that is available and then in the following order if only unrestricted fund balance is available: (1) committed fund balance, (2) assigned fund balance, and (3) unassigned fund balance.

9. Committed fund balance can only be approved, modified or rescinded by formal action of the County Board of Supervisors.

10. An analysis of the County's fund balance position and associated recommendations should be provided as an element of the budget proposal.

G. Summary of Key Financial Policy Ratios*

OPERATING BUDGET	
Allocation to Operating Contingency (as percent of total General Fund budget, as defined)	1%
ASSET MAINTENANCE, REPLACEMENT AND ENHANCEMENT POLICIES	
Allocation from operating budget and other available unassigned fund balance, as defined, to provide for Major Maintenance Contingency (as % of replacement costs of County facilities)	2.5%
DEBT RATIOS	
Net General Bonded Debt as % of Assessed Value of Real Taxable Property	3%
Net General Bonded Debt Expenditures as % of General Fund Expenditures	10%
FUND BALANCE/RESERVE POLICIES	
Unassigned General Fund Balance as % of Total General Fund Budget	14%
Unassigned General Fund Balance for Cash Liquidity as % of GF Budget	4%

** References to Operating Budget and General Fund Budget include the School Board's operating budget less transfers from the General Fund.*

Credit: VML/VACo Finance developed the original version of this document in February, 2018

Madison County, Virginia
Audited
Fund Balance

Fund Balance	**2020**	**2021**	**2022**	**2023**
Nonspendable (not in spendable form)				
Prepaids	$ 115,600	$ 185,578	$ 188,517	$ 135,855
	$ 115,600	$ 185,578	$ 188,517	$ 135,855
Restricted (by grantors, bondholders, state)				
Asset Forfeitures	$ 43,291	$ 43,295	$ 51,847	$ 40,327
Unspent bond proceeds	$ 14,359,608	$ 3,709,274	$ 3,314,097	$ 2,626,549
Toppings Fund	$ 49,356	$ 48,356	$ 32,190	$ 32,190
Animal Donations	$ 14,782	$ 11,098	$ 29,194	$ 44,474
Opioid Settlement	$ -	$ -	$ 6,628	$ 18,979
	$ 14,467,037	$ 3,812,023	$ 3,433,956	$ 2,762,519
Committed (for specific projects or expenses; by highest level of action or decision-making authority BOS only)				
Capital Projects	$ -	$ -	$ -	$ -
Encumbrances	$ 219,717	$ 90,850	$ -	$ -
	$ 219,717	$ 90,850	$ -	$ -
Assigned (for specific purpose; by official, governing body, or delegate)				
Tourism	$ 147,075	$ 256,249	$ 269,169	$ 380,618
Capital Projects	$ 3,059,831	$ 500,000	$ 3,873,264	$ 4,596,963
Debt Stabilization Reserve	$ 1,242,497	$ 1,242,497	$ 1,335,939	$ 1,321,550
Town Business Improvement	$ 32,979	$ 32,987	$ -	$ -
Budget Stabilization Reserve	$ 1,242,497	$ 1,242,497	$ 1,335,939	$ 1,321,550
Joint Services Stabilization Reserve	$ -	$ -	$ 324,990	$ 323,289
Opening Balance Appropriation	$ 689,596	$ 1,546,998	$ 1,490,118	$ 1,205,676
2025 Reassessment	$ 200,000	$ 300,000	$ 400,000	$ 300,000
Sheriff	$ 10,974	$ 9,694	$ 12,725	$ 12,082
	$ 6,625,449	$ 5,130,922	$ 9,042,144	$ 9,461,728
Unassigned Fund Balance (available for any purpose and only reported in GF)	$ 10,054,833	$ 15,096,445	$ 11,426,237	$ 13,713,517
Total Fund Balance	**$ 31,482,636**	**$ 24,315,818**	**$ 24,090,854**	**$ 26,073,619**

Breakdown of County Financial Policies and Estimates

As a permanent reserve "rainy-day" fund, the unassigned General Fund balance at the close of each fiscal year should be equal to no less than 14% of the County's total General Fund budget (including the School Board's operating budget less transfers from the General Fund). Further, an additional 4% should be available for cash liquidity purposes resulting in a total target amount of 18% of the General Fund budget (including the School Board's operating budget less transfers from the General Fund). Under certain circumstances, the County may elect to maintain unassigned General Fund balance in excess of the 18% target by considering a variety of factors, including the predictability of revenues, the volatility of expenditures, perceived exposure to one-time outlays, and the potential drain upon the General Fund by other funds.

	FY25 Amount	Rainy Day Fund	Percentage	Notes
FUND BALANCE/RESERVE POLICIES	48,145,820	6,740,415	14%	FY25 Budget Expenditures ($33,355,312 + Schools Operating $25,111,583 minus transfer to schools $10,321,075) *14%
(From Unassigned Fund Balance)	48,145,820	1,925,833	4%	FY25 Budget Expenditures ($33,355,312 + Schools Operating $25,111,583 minus transfer to schools $10,321,075) *4%
		$ 8,666,248		

	FYE 23 Amount	Actual as of FYE23	Percentage	
ASSET MAINT, REPLACEMENT & ENHANCEMENT POLICY	36,489,339	$ 912,233	2.5%	FY23 Audit Note 4 Capital Assets (Real Property, net of Depreciation (Primary Gov $27,250,984 + Schools $9,238,355) *2.5%
(From Unassigned Fund Balance)				

	Percentage	FY25 Budget	
OPERATING BUDGET - CONTINGENCY FUND (MINIMUM)	1.0%	$ 333,553	FY25 Budget Expenditures ($33,355,312) * 1%

	Target	Actual as of FYE23	
NET GENERAL BONDED DEBT AS % OF ASSESSED VALUE OR REAL ESTATE	<3%	1.1%	FY23 Audit - Table 8 (Debt = $22,329,000/AV = $2,110,327,559)
NET GENERAL BONDED DEBT EXPENDITURES AS % OF GF EXPENDITURES	<10%	3.4%	FY23 Audit - Table 9 (DS = $1,726,953/Exp = $50,189,787)

Any amendments to the budget "which exceed one percent of total expenditures shown in the current adopted budget must be accomplished by publishing a notice of the meeting and a public hearing once in a newspaper having general circulation" at least seven days prior to the meeting date (State Code Section 15.2-2507). **FY25 ($67,194,209 x 1% = $671,942)**

MADISON COUNTY BOARD OF SUPERVISORS

PROPOSED MADISON COUNTY BUDGET FOR FISCAL YEAR 2025 BEGINNING JULY 1, 2024

A public hearing will be held at 6:00 p.m., or as soon thereafter as possible, on Tuesday, April 23, 2024 in the Board Room at 414 N Main Street, Madison, Virginia 22727, for any and all persons who wish to appear and be heard concerning Madison County's proposed FY2025 annual budget.

The proposed annual budget, prepared pursuant to Chapter 25, Section 15.2-2506 of Code of Virginia, 1950 as amended, is for informative and fiscal planning purposes only, except in the case of the school division budget. In no event, including the school division budget, shall such preparation, publication and approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an appropriation for such contemplated expenditures by the Madison County Board of Supervisors

In accordance with Chapter 25, Section 15.2-2506 the following budget synopsis is provided to the citizens of Madison County and other interested parties. The proposed FY2025 Madison County budget proposes no change to the real estate tax rate and a $0.40 increase to the Tangible Personal Property Tax rate. The Madison County tax rates are as follows:.

I. Real Estate – No change to the current $0.74 per $100 of assessed valuation based on 100% of market value is proposed.

II. Tangible Personal Property – A proposed increase from $3.00 to $3.40 per $100 of assessed valuation based on 100% of market value for automobiles, trucks, motorcycles, trailers and campers, and other recreational vehicles is being proposed; $3.10 per $100 of assessed valuation based on 100% of market value for all other tangible personal property; no taxation on farm machinery or forest harvesting equipment.

III. Machinery & Tools - No change to the current $1.67 per $100 of assessed valuation based on 100% of market value rate is proposed.

Proposed FY2025 Operating Budget

EXPENDITURES

	FY2024 Adopted	FY2025 Proposed	Dollar Change	Percentage Change
General Fund (GF)				
General government administration	$ 2,473,996	$ 2,819,716	$ 345,720	13.97%
Judicial administration	1,234,863	1,335,077	100,214	8.12%
Public safety	8,673,753	9,419,276	745,523	8.60%
Public works	1,447,713	1,425,019	(22,694)	-1.57%
Health and welfare (excl. VPA & CSA)	439,341	474,971	35,630	8.11%
Education (excl. contrib. to School Board)	4,000	14,000	10,000	250.00%
Parks, recreation, and cultural	524,917	595,088	70,171	13.37%
Economic development	652,056	657,379	5,323	0.82%
Nondepartmental (Contingency)	488,527	432,106	(56,421)	-11.55%
Transfers to other funds	15,625,460	16,182,683	557,223	3.57%
Total General Fund expenditures	$ 31,564,626	$ 33,355,315	$ 1,790,689	5.67%
Transient Occupancy Tax (TOT) Fund				
Tourism	$ 70,119	$ 70,000	$ (119)	-0.17%
Transfer to other fund	65,200	80,000	14,800	22.70%
Total TOT Fund expenditures	$ 135,319	$ 150,000	$ 14,681	10.85%
School Operating Fund				
Education	$ 24,196,060	$ 25,351,745	$ 1,155,685	4.78%
Total School Operating Fund expenditures	$ 24,196,060	$ 25,351,745	$ 1,155,685	4.78%
School Food Service Fund				
Education	$ 1,311,500	$ 1,405,250	$ 93,750	7.15%
Total School Food Service Fund expenditures	$ 1,311,500	$ 1,405,250	$ 93,750	7.15%
Virginia Public Assistance (VPA) Fund				
Health and welfare	$ 3,356,238	$ 3,496,511	$ 140,273	4.18%
Total VPA expenditures	$ 3,356,238	$ 3,496,511	$ 140,273	4.18%
Children's Services Act (CSA) Fund				
Health and welfare	$ 1,950,000	$ 1,950,000	$ -	0.00%
Total CSA expenditures	$ 1,950,000	$ 1,950,000	$ -	0.00%
Debt Service Fund				
Principal payments	$ 1,097,113	$ 1,125,113	$ 28,000	2.55%
Interest expense	614,751	600,440	(14,311)	-2.33%
Total Debt Service Fund expenditures	$ 1,711,864	$ 1,725,553	$ 13,689	0.80%
Total expenditures	$ 64,225,607	$ 67,434,373	$ 3,208,766	5.00%
Less transfers to other funds:				
Transfer from GF to School Operating Fund	$ 9,776,883	$ 10,321,075	$ 544,192	5.57%
Transfer from GF to VPA Fund	712,419	763,205	50,786	7.13%
Transfer from GF to CSA Fund	739,000	675,000	(64,000)	-8.66%
Transfer from GF to Debt Service Fund	1,711,864	1,725,553	13,689	0.80%
Transfer from TOT Fund to GF	65,200	80,000	14,800	22.70%
Total transfers to other funds	$ 13,005,366	$ 13,564,833	$ 559,467	4.30%
Total expenditures, net of transfers to other funds	$ 51,220,241	$ 53,869,541	$ 2,649,300	5.17%

REVENUES

	FY2024 Adopted	FY2025 Proposed	Dollar Change	Percentage Change
General Fund (GF)				
Revenue from local sources	$ 23,989,109	$ 26,672,635	$ 2,683,526	11.19%
Revenue from Commonwealth	3,479,564	3,779,446	299,882	8.62%
Revenue from Federal Government	2,825,077	167,430	(2,657,647)	-94.07%
Transfer from other fund	65,200	80,000	14,800	22.70%
Use of accumulated fund balance:				
School Capital Improvements Fund	-	-	-	0.00%
County Capital Improvements Fund	-	-	-	0.00%
General Fund	1,205,676	2,655,804	1,450,128	120.28%
Total General Fund revenues	$ 31,564,626	$ 33,355,315	$ 1,790,689	5.67%
Transient Occupancy Tax (TOT) Fund				
Revenue from Federal Government	$ 20,119	$ -	$ (20,119)	100.00%
Transient occupancy tax	115,200	150,000	34,800	30.21%
Total TOT Fund revenues	$ 135,319	$ 150,000	$ 14,681	10.85%
School Operating Fund				
Revenue from the Commonwealth	$ 12,044,000	$ 13,503,124	$ 1,459,124	12.11%
Revenue from the Federal Government	2,112,606	1,261,166	(851,440)	-40.30%
Other revenue	262,571	266,380	3,809	1.45%
Transfer from other fund	9,776,883	10,321,075	544,192	5.57%
Total School Operating Fund revenues	$ 24,196,060	$ 25,351,745	$ 1,155,685	4.78%
School Food Service Fund				
Revenue from the Commonwealth	$ 30,000	$ 60,000	$ 30,000	100.00%
Revenue from the Federal Government	1,121,500	1,165,000	43,500	3.88%
Other revenue	160,000	180,250	20,250	12.66%
Total School Food Service Fund revenues	$ 1,311,500	$ 1,405,250	$ 93,750	7.15%
Virginia Public Assistance (VPA) Fund				
Revenue from the Commonwealth	$ 752,022	$ 776,594	$ 24,572	3.27%
Revenue from the Federal Government	1,891,797	1,956,712	64,915	3.43%
Transfer from other fund	712,419	763,205	50,786	7.13%
Total VPA revenues	$ 3,356,238	$ 3,496,511	$ 140,273	4.18%
Children's Services Act (CSA) Fund				
Revenue from the Commonwealth	$ 1,111,000	$ 1,175,000	$ 64,000	5.76%
Revenue from the Federal Government	100,000	100,000	-	0.00%
Other revenues	-	-	-	0.00%
Transfer from other fund	739,000	675,000	(64,000)	-8.66%
Total CSA revenues	$ 1,950,000	$ 1,950,000	$ -	0.00%
Debt Service Fund				
Transfer from other fund	$ 1,711,864	$ 1,725,553	$ 13,689	0.80%
Total Debt Service Fund revenues	$ 1,711,864	$ 1,725,553	$ 13,689	0.80%
Total revenues	$ 64,225,607	$ 67,434,373	$ 3,208,766	5.00%
Less transfers from other funds				
Transfer to School Operating Fund from GF	$ 9,776,883	$ 10,321,075	$ 544,192	5.57%
Transfer to VPA Fund from GF	712,419	763,205	50,786	7.13%
Transfer to CSA Fund from GF	739,000	675,000	(64,000)	-8.66%
Transfer to Debt Service Fund from GF	1,711,864	1,725,553	13,689	0.80%
Transfer to GF from TOT Fund	65,200	80,000	14,800	22.70%
Total transfers from other funds	$ 13,005,366	$ 13,564,833	$ 559,467	4.30%
Total revenues, net of transfers from other funds	$ 51,220,241	$ 53,869,541	$ 2,649,300	5.17%

Proposed FY2025 Capital Budget

EXPENDITURES

	FY2024 Adopted	FY2025 Proposed	Dollar Change	Percentage Change
General Fund (GF)				
Transfers to other funds	$ 2,685,294	$ 2,697,847	$ 12,553	0.47%
Total General Fund expenditures	$ 2,685,294	$ 2,697,847	$ 12,553	0.47%
County Capital Asset Replacement Fund (CARP)				
General government administration	135,295	316,164	180,869	133.68%
Judicial administration	30,000	-	(30,000)	-100.00%
Parks, recreational, and cultural	-	52,000	52,000	100.00%
Public safety	368,040	825,218	457,178	124.22%
Total County CARP expenditures	$ 533,335	$ 1,193,382	$ 660,047	123.76%
County Capital Improvements Fund (CIP)				
General government administration	$ 407,364	$ 100,000	$ (307,364)	-75.45%
Judicial administration	-	-	-	0.00%
Public safety	4,071,000	3,438,614	(632,386)	-15.53%
Public works	2,973,264	2,537,577	(435,687)	-14.65%
Parks, recreation, and cultural	212,000	700,000	488,000	230.19%
Total County CIP expenditures	$ 7,663,628	$ 6,776,191	$ (887,437)	-11.58%
School Capital Asset Replacement Fund (CARP)				
Education	$ 715,572	$ 1,702,000	$ 986,428	137.85%
Total School CARP expenditures	$ 715,572	1,702,000	986,428	137.85%
Total expenditures	$ 11,597,829	$ 12,369,420	$ 771,591	6.65%
Less transfers to other funds:				
Transfer to County CARP Fund	$ 413,671	$ 930,531	$ 516,860	124.94%
Transfer to County CIP Fund	1,556,051	1,160,600	(395,451)	-25.41%
Transfer to School CARP Fund	715,572	606,716	(108,856)	-15.21%
Total transfers to other funds	$ 2,685,294	$ 2,697,847	$ 12,553	0.47%
Total expenditures, net of transfers to other funds	$ 8,912,535	$ 9,671,573	$ 759,038	8.52%

REVENUES

	FY2024 Adopted	FY2025 Proposed	Dollar Change	Percentage Change
General Fund (GF)				
Use of accumulated fund balance	$ 2,685,294	$ 2,697,847	$ 12,553	0.47%
Total General Fund revenues	$ 2,685,294	$ 2,697,847	$ 12,553	0.47%
County Capital Asset Replacement Fund (CARP)				
Transfer from other fund	413,671	930,531	516,860	124.94%
Use of accumulated fund balance	119,664	262,851	143,187	119.66%
Total County CARP revenues	$ 533,335	$ 1,193,382	$ 660,047	123.76%
County Capital Improvements Fund (CIP)				
Transfer from other fund	$ 1,556,051	$ 1,160,600	$ (395,451)	-25.41%
Use of accumulated fund balance-ARPA grant	2,537,577	2,537,577	-	0.00%
Use of accumulated fund balance-debt proceeds	3,300,000	2,438,614	(861,386)	-26.10%
Use of accumulated fund balance	270,000	639,400	369,400	136.81%
Total County CIP revenues	$ 7,663,628	$ 6,776,191	$ (887,437)	-11.58%
School Capital Asset Replacement Fund (CARP)				
Transfer from other fund	$ 715,572	$ 1,702,000	$ 986,428	137.85%
Total School CARP revenues	715,572	1,702,000	986,428	137.85%
Total revenues	$ 11,597,829	$ 12,369,420	$ 771,591	6.65%
Less transfers from other funds				
Transfer from GF to County CARP Fund	$ 413,671	$ 930,531	$ 516,860	124.94%
Transfer from GF to County CIP	1,556,051	1,160,600	(395,451)	-25.41%
Transfer from GF to School CARP Fund	715,572	606,716	(108,856)	-15.21%
Total transfers to other funds	$ 2,685,294	$ 2,697,847	$ 12,553	0.47%
Total expenditures, net of transfers to other funds	$ 8,912,535	$ 9,671,573	$ 759,038	8.52%

A copy of the proposed budget can be viewed at www.madisonco.virgina.gov. The proposed budget is on file in the Office of the County Administrator located at 414 N. Main Street; Madison, Virginia and is available for review during normal business hours, Monday-Friday, 8:30 a.m. – 4:30 p.m. Comments may be submitted in writing or via email to kturner@madisonco.virginia.gov.

BY AUTHORITY OF THE MADISON COUNTY BOARD OF SUPERIVORS
ATTEST: Jonathon Weakley, County Administrator

Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Jud Buchanan
Dustin Dawson
James Jewett

MADISON COUNTY BOARD OF SUPERVISORS

County Administrator
Jonathon Weakley

County Attorney
Hannon Wright

414 N Main Street
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Madison, Virginia 22727
PH: (540) 948-7500
FAX: (540) 948-3843

Ordinance #2024-1

Ordinance to Fix Tax Rates for the Tax Year beginning January 1, 2024, which sets the following levies for the year beginning January 1, 2024:

BE IT ORDAINED by the Madison County Board of Supervisors that tax levies for the County of Madison be, and they hereby are established for the tax year beginning January 1, 2024, as follows:

I. **REAL ESTATE** as defined by Virginia Code Section 58.1-300 (1950, as amended), including public service corporation real estate as defined by Virginia Code Section 58.1-2606 (1950, as amended) and manufactured homes as defined by Virginia Code Section 36-85.3 (1950, as amended):
$0.74 per $100 of assessed valuation based on 100% of market value, subject to Madison County land use tax ordinance if applicable (no increase).

II. **TANGIBLE PERSONAL PROPERTY** as defined by Virginia Code Section 58.1-3000 (1950, as amended) and classified by Virginia Code Section 58.1-3500 through 58.1-3506 (1950, as amended), including public service corporation tangible personal property as defined by Virginia Code Section 58.1-2606 (1950, as amended):
$3.40 per $100 of assessed valuation based on 100% of market value for classified tangible personal property defined in Virginia Code Section 58.1-3503(A)(3-5),(7-8),(10-12) (1950, as amended); subject to personal property tax relief for personal use vehicles for automobiles, trucks, motorcycles, trailers or semi-trailers, campers and other recreational vehicles, and other motor vehicles (no increase); provided, however, the tax levy for motor vehicles with a seating capacity of not less than 30 persons, including the driver, as classified by Virginia Code Section 58.1-3506(A)(39) (1950, as amended) shall be $1.77 per $100 of assessed valuation based on 100% of market value (no increase);
$3.10 per $100 of assessed valuation based on 100% of market value for all other classified tangible personal property; provided, however, household goods and personal effects as defined by Virginia Code Section 58.1-3504 (A)(1-10) (1950, as amended) shall be exempt and farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements as defined by Virginia Code Section 58.1-3505(A)(1-8) (10) and forest harvesting equipment (B), (1950, as amended) shall be exempt (no increase).

III. **MACHINERY AND TOOLS** as defined by Virginia Code Section 58.13507 (1950, as amended):
$1.67 per $100 of assessed valuation based on 100% of market value (no increase).

IV. **MERCHANTS CAPITAL** as defined by Virginia Code Section 58.1- 3510 (1950, as amended); provided, however, that persons or entities with no physical place of business in Madison County

will not be taxed on the value of inventory owned by them and stored in a company that specializes in product fulfillment services on behalf of the product owner:
$0.86 per $100 of assessed valuation based on 100% of market value (no increase).

Adopted this 23rd day of April 2024 on motion of Supervisor Yowell, seconded by Supervisor Dawson.

R. Clay Jackson, Chairman
Madison County Board of Supervisors

Jonathon Weakley
County Administrator

	Motion	Second	Aye	Nay	Absent
C. Jackson			X		
C. Yowell	X		X		
J. Buchanan			X		
D. Dawson		X	X		
J. Jewett			X		

Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Jud Buchanan
Dustin Dawson
James Jewett

MADISON COUNTY BOARD OF SUPERVISORS

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RESOLUTION #2024-6

A RESOLUTION ADOPTING MADISON COUNTY FEES FOR FY25 AND THEREAFTER UNLESS AND UNTIL CHANGED.

WHEREAS, the Madison County Board of Supervisors is enabled by the Code of Virginia to impose fees in order to fund various services; and,

WHEREAS, the Madison County Board of Supervisors desires to confirm the adoption of such fees in a consolidated format for the convenience and benefit of the residents and business operators of the Madison County;

BE IT RESOLVED that the fees listed on the following attachments will be effective for the July 1, 2024-June 30, 2025 fiscal year and thereafter unless and until changed by an appropriate action by the Madison County Board of Supervisors:

A. Animal Control and Animal Shelter
B. Building Official
C. Planning and Zoning
D. Solid Waste Collection and Disposal
E. Emergency Communications

AND BE IT FURTHER RESOLVED, that where a fee is not listed on any attachment to this Resolution, the lawfully adopted regulation, resolution or ordinance of Madison County that established said fee shall continue to apply;

AND BE IT FURTHER RESOLVED, that where a fee listed on any attachment to this Resolution is at variance with a fee listed in a lawfully adopted regulation, resolution or ordinance of Madison County, the fee listed in this resolution shall apply.

Adopted this 23rd day of April 2024 on motion of Supervisor Jewett, seconded by Supervisor Yowell.

R. Clay Jackson, Chairman
Madison County Board of Supervisors

Jonathon Weakley
County Administrator

	Motion	Second	Aye	Nay	Absent
C. Jackson			X		
J. Buchanan			X		
D. Dawson			X		
J. Jewett	X		X		
C. Yowell		X	X		

A. FY25 Madison County Animal Control and Animal Shelter

Animal Shelter Fees

Small domestic animal such as a dog or cat:

Impoundment fee $12

Boarding Fee .... $5 per day or portion thereof

This board fee shall be waived in the event the small domestic animal is claimed by its owner within 24 hours of its impoundment.

Dog adoption fee........ $95

Cat adoptions $75

Large domestic animal such as a horse, cow, goat, sheep, or pig:

Impoundment fee $15

Board fee .... $10 per day or a portion thereof

Trailer fee........ $50 per use

Adoption fee........ $45

Dog Tags

Per County Ordinance, $10.00 for the lifetime of the dog, including all male dogs, unsexed male dogs, female dogs and unsexed female dogs.

No kennel tags are issued by Madison County

No dog tag is required for guide dog for a blind person, hearing dog for a deaf/hearing impaired person, service dog for a mobility impaired person.

Dog tags can be purchased from the Treasurer's Office.

B. FY25 Building and Zoning Fee Schedule

Erosion & Sediment Control	
*****Permits valid for one year*****	
E&S Land Disturbing Permit	$300 + $200 each additional acre
E&S Control Plan Review ***(Payable at plan submission) ***	$200 + $100 each additional acre
Agreement in Lieu of plan (Single Family Dwellings)	$150.00
E&S Bond (Agreement in lieu of plan for single family dwellings)	$1,000.00
Land Disturbing Permit Renewal	50% of initial fee
Supplemental Plan Review	50% of initial fee
Re-inspection Fee (after 1st inspection)	$100.00
For purpose of computing fees, disturbed area shall be rounded to the next whole acre up to 10 acres. After 10 acres, additional acreage is 50%	
Zoning	
Application for Rezoning (Zoning Map Amendment)	$600.00
Minimum charge of >10 ac.; Add. $100.00 per acre over 10	
Comprehensive Plan Amendment	$1,500.00
Proffer/Conditional Zoning Amendment	$2,000.00
Zoning Text Amendment	$400.00
Special Use Permit (SUP)	$500.00
(SUP), Telecommunications Facility	$1,500.00
**Additional fee: Consultant Review	(Cost)
Zoning Certification Letter	$50.00
Board of Zoning Appeals	
Variance Request	$250.00
**Appeal	$300.00
Permits	
Agricultural Structure Permit	$50.00
Zoning Permit (Accessory Structures)	$50.00
Zoning Permit (New Dwelling/Commercial Structures)	$100.00
Subdivision Fees	
Boundary Line Adjustment Plat/Physical Survey Plat	$350.00
Family Division Plat	$350.00
Subdivision Plat, Minimum fee	$850.00
**Additional, Per Lot	$150.00
Site Plans	
Site Plan Review/Approval, Minimum Fee	$500.00
Additional Fee, Per Disturbed Acre	$150.00
Permit Refunds	
50% of permit fees may be refunded with written request by the owner/agent. Plan review fees and state levy are non-refundable.	

Reinspection Fees
To be assessed when work is not approved, work not completed after requested, approved plans not on site or previously failed inspection not corrected.
Exemption
Madison Co., School Board, Parks and Recreation Authority, Fire Department and Madison Co. Fair are exempt from permit fees.

Fee Schedule

Residential	
New Construction/Remodel - $.18 per sq. ft. OR $75.00 Minimum	
Above Ground Pool (Electrical Included)	$125.00
Change of Contractor	$100.00
Chimney/Fireplace	$75.00 per unit
Code Modification	$75.00
Demolition	$75.00 per unit
Electrical/Upgrade	$.07 per sq. ft./$75.00 min.
Hot Tub/Spas (Electrical Included)	$100.00
In Ground Pool (Electrical Included)	$200.00
Mechanical	$.07 per sq. ft./$75.00 min.
Permit Renewal	$50.00
Plan Review/Plan Amendment	$50.00
Plumbing	$.07 per sq. ft./$75.00 min.
Reinspection Fee	$100.00 ea.
Solar (Electrical Included)	$5 per $1,000 est. cost/$75.00 min.
Temporary Occupancy Request	$50.00
Working w/out Permits	Double Permit Fees
Commercial	
New Construction/Remodel - $.20 per sq. ft. OR $75.00 Minimum	
Amusement Devises	$125.00 ea.
Change of Contractor	$100.00
Change of Use	$100.00
Code Modification	$75.00
Comm. Plan Amendment	$60.00
Comm. Plan Review	$300.00
Comm. Swimming Pool (No Electrical)	$225.00
Comm. Trade Review/Plan Amendment	$50.00 ea.
Demolition Permit	$75.00
Electrical	$.07 per sq. ft./$75.00 min.
Elevator/Escalator	$125.00
Fire Suppression/Alarms	$.02 per sq. ft./$150.00 min.
Mechanical	$.07 per sq. ft./$75.00 min.
Mobile Office Trailer	$75.00 per unit
Plumbing	$.07 per sq. ft./$75.00 min.
Range Hood/Suppression	$75.00 per unit
Reinspection Fee	$100.00 ea.
Renewal Fee	$75.00 ea./$300. Max
Signs (Elec. Included)	$75.00
Solar (Electrical Included)	$6 per $1,000 estimated cost
Tent/Air Support Structure	$75.00/Electrical $40.00
Working w/out Permits	Double Permit Fees

Building Code Board of Appeals	
Any appeal or matter considered by the Building Code Board of Appeals	$350.00

**ALL BUILDING PERMITS ARE SUBJECT TO A 2%
STATE LEVY**

C. FY25 Madison County Solid Waste Collection and Disposal Fees

1. All users of the Madison County transfer station shall be subject to the fees below unless specifically exempted by the Madison County Board of Supervisors.

   Madison County, including the Madison County School Board and the Madison County Parks and Recreation Authority, and the Madison County Fair are exempted.

2. Madison County Residents Only: Residential bagged trash: No charge
   a. Hang tag will be provided at no charge
   b. One small bulk item permitted per week at no charge (less than 25 lbs.)
   c. Additional or replacement tags $5.00 with a limit of 2 per household

3. Small home-based Madison County businesses and non-profits may dispose up to 6 – 30 gallon bags per week. Anything over 6 bags will be charged at the established rate per ton. A hang tag will be provided at no charge

4. Appliances with Freon (refrigerator, air conditioners) .... 20.00 each
   a. Small refrigerators less than 48" tall $10

5. Tires .... $3.00 each

6. Furniture if mixed in with bags can be charged by the unit at:
   a. Small items (furniture appliances, debris less than 20 lbs.) $2.00
   b. Medium items (furniture appliances, debris less than 50 lbs.) $5.00
   c. Large items (furniture appliances, debris more than 50 lbs.) $10.00
   d. Mattress or box spring .... $8.00 each

7. All other trash (commercial, bulk, etc.) will be weighed and charged at $65.00 per ton

8. Brush & woody debris .... $65.00 per ton
   Free brush months (October & March) for residential brush only.

9. Should the scale be inoperable please refer to the "Scale Inoperative Procedure of 12-9-13

10. No charge for single stream or scrap metal recycling (not appliances)

11. Items that may have a reclaimed value (re-use) may be held separately by the facility and reclaiming by residents or non-profits. This is only as space permits, is for residential use only and is not to be resold. The County is not responsible for and makes no warranty or representation as to condition or use of any items reclaimed.

12. No hazardous materials accepted

13. Payment is by cash, check or a charge account may be set up once approved.

14. Large quantities of recycling may be accepted however rates and logistics shall be negotiated in advance and subject to the Board of Supervisors approval.

D. FY25 Emergency Communications

Secondary structure addresses (ref. Res#2018-12 approved on September 25, 2019) $50.00

Chairman
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RESOLUTION # 2024-5

RESOLUTION TO ADOPT THE FISCAL 2025 MADISON COUNTY BUDGET

WHEREAS, the Fiscal Year 2025 Budget has been duly prepared and fully considered by the Board of Supervisors; and

WHEREAS, numerous budget work sessions, open to the general public, have been conducted; and

WHEREAS, in accordance with the Code of Virginia, a Public Hearing on the Fiscal Year 2025 Budget was conducted on April 23, 2024; and

WHEREAS, the Board of Supervisors has evaluated existing commitments, public education and public safety needs, as well as numerous other services and programs desired by the citizens of Madison County;

NOW, THEREFORE, BE IT RESOLVED on this 23rd day of April, 2024, that the Madison County Board of Supervisors hereby approves and adopts the Fiscal Year 2025 Budget as summarized below:

Operating Budget

General Operations	\$33,355,312
School – Operations	\$18,467,244
School – Administration, Attendance & Health	\$1,460,236
School – Pupil Transportation	\$1,801,212
School – Operations & Maintenance	\$2,490,055
School – Technology	\$837,281
School – Non-Instructional General Operations	\$55,555
School – Food Services	\$1,405,250
Social Services (VPA)	\$3,496,511
Children's Services Act (CSA)	\$1,950,000
County Debt Service	\$1,725,553
Transient Occupancy Tax Fund	\$150,000
Gross Budgeted Operational Expenditures:	\$67,194,209

Less Transfers:	
School—Operational	$ 10,321,075
County Debt Service	1,725,553
Children's Services Act (CSA)	675,000
Social Services (VPA)	763,205
TOT Fund (to GF)	80,000
Total Transfers:	$ 13,564,833
Net Budgeted Operational Expenditures	$ 53,629,376

Capital Budget

County Capital Improvements (CIP) Fund	$ 6,540,501
County Capital Asset Replacement (CARP) Fund	1,193,382
School Capital Asset Replacement (CARP) Fund	1,702,000
Gross Budgeted Capital Expenditures	$ 9,435,883
Less Transfers:	
County Capital Projects Fund (from GF)	2,091,131
School Capital Projects Fund (from GF)	606,719
Total Transfers:	2,697,850
Net Budgeted Capital Expenditures	$ 6,738,033

Adopted this 23rd day of April 2024 on motion of Supervisor Yowell, seconded by Supervisor Jewett.

R. Clay Jackson, Chairman
Madison County Board of Supervisors

Jonathon Weakley
County Administrator

	Motion	Second	Aye	Nay	Absent
C. Jackson			X		
J. Buchanan			X		
D. Dawson			X		
J. Jewett		X	X		
C. Yowell	X		X		

Regional Comparison

Category:	Fauquier	Orange	Madison	Greene	Rapp	Culpeper
Current (CY23) Vehicles PPT	$ 3.45	$ 3.60	$ 3.00	$ 5.00	$ 3.48	$ 3.00
Proposed (CY24) Vehicles PPT	$ 3.45	$ 3.75	$ 3.40	$ 4.50	$ 3.68	$ 3.00
Current (CY23) Real Estate	$ 0.76	$ 0.61	$ 0.74	$ 0.73	$ 0.55	$ 0.39
Proposed (CY24) Real Estate	$ 0.79	$ 0.61	$ 0.74	$ 0.71	$ 0.57	$ 0.40
Do they have a separate Fire/Rescue Tax	YES	YES	NO	NO	YES	YES
If so, amount in current year (CY23)?	$ 0.14	$ 0.14	$ -	$ -	$ 0.06	$ 0.07
If so, new amount proposed (CY24)?	$ 0.18	$ 0.16	$ -	$ -	$ 0.06	$ 0.07
Summary for FY25 Budget Planning:						
Amount of Proposed (CY24) Real Estate	$ 0.97	$ 0.77	$ 0.74	$ 0.71	$ 0.63	$ 0.47
Amount of Vehicles PPT Proposed (CY24)	$ 3.45	$ 3.75	$ 3.40	$ 4.50	$ 3.68	$ 3.00

The FY2025 Madison County adopted budget includes no change to the tax rates. The Madison County tax rates are as follows:.

I. Real Estate – No change to the current $0.74 per $100 of assessed valuation based on 100% of market value is proposed.

II. Tangible Personal Property – An increase from $3.00 to $3.40 per $100 of assessed valuation based on 100% of market value for automobiles, trucks, motorcycles, trailers and campers, and other recreational vehicles; $3.10 per $100 for all other tangible personal property; no taxation on farm machinery or forest harvesting equipment.

III. Machinery & Tools - No change to the current $1.67 per $100 of assessed valuation based on 100% of market value rate is proposed.

IV. Merchants Capital - No change to the current rate of $0.86 per $100 of assessed valuation based on 100% of market value is proposed.

		Revenue																Expenditures, Transfers and Contributions						
		Local Revenue (Exhibit B)			From the Commonwealth (Exhibit B-1)			From the Federal Government (Exhibit B-1)										Maintenance and Operation Expenditures (Exhibit C)			Transfers To			
								Federal Pass-Through			Direct Federal Aid													
Population	Locality	Amount	Per Capita	Percent of Revenue	Amount	Per Capita	Percent of Revenue	Amount	Per Capita	Percent of Revenue	Amount	Per Capita	Percent of Revenue	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Amount Available	Amount	Per Capita	Percent of Average	General Government Capital Projects	General Government Debt Service	Enterprise Operations	No.
County of:																								
112,395	Albemarle	324,142,614	2,883.96	67.84	108,422,397	964.65	22.69	40,607,757	361.30	8.50	4,645,182	41.33	0.97	477,817,950	-	950,359	478,768,309	420,851,877	3,744.40	89.42	24,979,740	23,069,556	-	2
52,552	Culpeper	98,366,285	1,871.79	48.63	75,874,426	1,443.80	37.51	27,748,793	528.03	13.72	278,564	5.30	0.14	202,268,068	1,833,162	-	204,101,230	178,156,437	3,390.10	80.96	11,641,048	-	1,027,528	24
20,552	Greene	40,077,046	1,950.03	52.94	29,697,196	1,444.98	39.23	5,794,843	281.96	7.66	127,403	6.20	0.17	75,696,488	6,811,957	-	82,508,445	67,986,241	3,308.01	79.00	-	430,231	-	39
13,837	Madison	26,816,359	1,938.02	53.96	16,180,833	1,169.39	32.56	6,588,176	476.13	13.26	107,991	7.80	0.22	49,693,359	-	-	49,693,359	46,572,378	3,365.79	80.38	1,766,303	-	-	56
36,254	Orange	68,162,678	1,880.14	51.30	45,345,969	1,250.79	34.13	15,865,798	437.63	11.94	3,493,025	96.35	2.63	132,867,470	1,655,909	154,315	134,677,694	111,405,645	3,072.92	73.38	3,543,307	9,526,700	-	66
23,709	Page	39,345,709	1,659.53	45.37	33,565,845	1,415.74	38.70	12,449,497	525.10	14.36	1,363,890	57.53	1.57	86,724,941	614,067	4,242,305	91,581,313	78,810,994	3,324.10	79.38	2,222,374	7,583,282	-	67
7,348	Rappahannock	19,988,763	2,720.30	64.60	7,970,181	1,084.67	25.76	2,856,354	388.73	9.23	124,775	16.98	0.40	30,940,073	-	-	30,940,073	27,905,619	3,797.72	90.69	643,972	368,226	-	75

Source: Commonwealth of Virginia Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218

COMPARATIVE REPORT
LOCAL REVENUE
For the Year Ended June 30, 2022

	General Property Taxes										
			Personal Property						Total		
Locality	Real Property	Public Service Corporations	General	Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Amount	Per Capita	Percent of Revenue
County of:											
Albemarle	187,238,860	5,278,816	37,089,116	93,472	661,294	-	1,579,070	782,399	232,723,027	2,070.58	71.80
Culpeper	35,861,384	1,791,830	28,772,675	15,484	2,382,186	-	788,124	379,003	69,990,686	1,331.84	71.15
Fauquier	131,133,885	6,435,688	35,579,963	83,596	487,804	-	1,164,087	564,297	175,449,320	2,404.34	81.22
Greene	18,365,969	515,322	6,819,827	-	230,764	-	320,763	128,593	26,381,238	1,283.63	65.83
Madison	13,100,220	369,028	4,455,920	7,842	142,635	178,126	190,065	80,151	18,523,987	1,338.73	69.08
Orange	33,532,670	1,577,233	11,135,615	31,646	1,109,505	205,373	491,111	270,952	48,354,105	1,333.76	70.94
Page	16,738,058	715,656	7,839,315	90,896	360,548	-	305,200	277,408	26,327,081	1,110.43	66.91
Rappahannock	11,634,498	413,993	2,372,995	733	-	-	162,414	91,148	14,675,781	1,997.25	73.42

	Other Local Taxes (Exhibit B-2)			Permits, Privilege Fees, and Regulatory Licenses			Fines and Forfeitures			Charges for Services		
Locality	Amount	Per Capita	Percent of Revenue	Amount	Per Capita	Percent of Revenue	Amount	Per Capita	Percent of Revenue	Amount	Per Capita	Percent of Revenue
County of:												
Albemarle	65,907,339	586.39	20.33	3,626,114	32.26	1.12	310,213	2.76	0.10	15,097,141	134.32	4.66
Culpeper	12,021,955	228.76	12.22	1,128,823	21.48	1.15	76,465	1.46	0.08	8,885,823	169.09	9.03
Fauquier	21,394,896	293.19	9.90	1,879,154	25.75	0.87	431,668	5.92	0.20	10,384,732	142.31	4.81
Greene	7,227,558	351.67	18.03	462,942	22.53	1.16	49,888	2.43	0.12	4,607,067	224.17	11.50
Madison	3,905,288	282.24	14.56	274,127	19.81	1.02	181,714	13.13	0.68	2,074,347	149.91	7.74
Orange	9,659,925	266.45	14.17	710,396	19.59	1.04	108,845	3.00	0.16	8,124,137	224.09	11.92
Page	5,490,818	231.59	13.96	379,583	16.01	0.96	72,937	3.08	0.19	5,273,567	222.43	13.40
Rappahannock	2,409,672	327.94	12.06	301,450	41.02	1.51	107,167	14.58	0.54	1,009,015	137.32	5.05

	Revenue from Use of Money and Property					Miscellaneous				
			Total							
Locality	Interest	Rental and Sale of Property	Amount	Per Capita	Percent of Revenue	Amount	Per Capita	Percent of Revenue	Total Local Revenue	No.
County of:										
Albemarle	653,412	1,256,298	1,909,710	16.99	0.59	4,569,070	40.65	1.41	324,142,614	2
Culpeper	(24,381)	774,232	749,851	14.27	0.76	5,512,682	104.90	5.60	98,366,285	24
Fauquier	49,690	508,668	558,358	7.65	0.26	5,907,952	80.96	2.74	216,006,080	30
Greene	61,537	37,576	99,113	4.82	0.25	1,249,240	60.78	3.12	40,077,046	39
Madison	39,085	6,931	46,016	3.33	0.17	1,810,880	130.87	6.75	26,816,359	56
Orange	(113,899)	105,389	(8,510)	(0.23)	(0.01)	1,213,780	33.48	1.78	68,162,678	66
Page	(14,058)	151,981	137,923	5.82	0.35	1,663,800	70.18	4.23	39,345,709	67
Rappahannock	22,042	5,246	27,288	3.71	0.14	1,458,390	198.47	7.30	19,988,763	75

Note: For detailed explanation of information in this section, refer to the Notes to this report, located in the "2022 Footnotes.docx" electronic file.

Source: Commonwealth of Virginia Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218

COMPARATIVE REPORT
SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES
For the Year Ended June 30, 2022

BY FUNCTION

Locality	General Government Administration (Exhibit C-1) Amount	Per Capita	Percent of Average	Judicial Administration (Exhibit C-2) Amount	Per Capita	Percent of Average	Public Safety (Exhibit C-3) Amount	Per Capita	Percent of Average	Public Works (Exhibit C-4) Amount	Per Capita	Percent of Average	Health and Human Services (Exhibit C-5) Amount	Per Capita	Percent of Average	Education (Exhibit C-6) Amount	Per Capita	Percent of Average	Parks, Recreation, and Cultural (Exhibit C-7) Amount	Per Capita	Percent of Average	Community Development (Exhibit C-8) Amount	Per Capita	Percent of Average	Total Expenditures	No.
County of:																										
Albemarle	17,857,503	158.88	107.76	6,633,841	59.02	85.99	56,702,945	504.50	79.67	8,294,770	73.80	41.08	52,722,490	469.08	102.75	238,400,464	2,121.09	88.37	9,133,191	81.26	75.45	31,106,673	276.76	142.82	420,851,877	2
Culpeper	6,214,246	118.25	80.20	4,850,224	92.29	134.47	26,569,846	505.59	79.84	4,623,474	87.98	48.97	27,815,810	529.30	115.94	102,898,676	1,958.04	81.58	2,634,786	50.14	46.55	2,549,375	48.51	25.03	178,156,437	24
Fauquier	13,192,437	180.79	122.62	7,519,902	103.05	150.14	48,610,499	666.15	105.19	14,958,125	204.98	114.09	25,541,047	350.01	76.67	163,789,465	2,244.55	93.52	7,701,160	105.54	97.99	6,915,109	94.76	48.90	288,227,744	30
Greene	2,486,978	121.01	82.08	1,706,015	83.01	120.94	11,049,507	537.64	84.90	3,816,895	185.72	103.37	6,687,417	325.39	71.27	40,181,379	1,955.11	81.46	683,717	33.27	30.89	1,374,333	66.87	34.51	67,986,241	39
Louisa	4,237,491	112.71	76.45	2,550,621	67.84	98.84	26,359,250	701.12	110.72	5,519,212	146.80	81.71	13,484,026	358.66	78.56	76,833,666	2,043.67	85.15	1,736,218	46.18	42.88	2,618,987	69.66	35.95	133,339,471	54
Madison	2,465,462	178.18	120.85	2,352,807	170.04	247.74	7,978,488	576.61	91.05	1,274,647	92.12	51.27	6,119,168	442.23	96.87	24,758,382	1,789.29	74.55	961,157	69.46	64.50	662,267	47.86	24.70	46,572,378	56
Orange	2,929,945	80.82	54.82	2,256,444	62.24	90.68	18,178,271	501.41	79.18	4,855,482	133.93	74.54	13,034,784	359.54	78.75	65,087,799	1,795.33	74.80	1,518,196	41.88	38.88	3,544,724	97.77	50.46	111,405,645	66
Page	2,998,676	126.48	85.79	1,832,165	77.28	112.59	15,283,224	644.62	101.79	3,193,578	134.70	74.97	6,086,075	256.70	56.23	45,419,097	1,915.69	79.82	480,617	20.27	18.82	3,517,562	148.36	76.56	78,810,994	67
Rappahannock	1,644,011	223.74	151.75	1,572,109	213.95	311.71	4,251,974	578.66	91.38	841,811	114.56	63.76	3,692,162	502.47	110.06	15,224,614	2,071.94	86.33	426,511	58.04	53.90	252,427	34.35	17.73	27,905,619	75

Source: Commonwealth of Virginia Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218