

MADISON COUNTY



FISCAL YEAR 2024 BUDGET

APPROVED BY THE BOARD OF SUPERVISORS ON APRIL 25TH, 2023

TABLE OF CONTENTS

<u>Cover Page</u>	1
<u>Table of Contents</u>	2
<u>Madison County Officials</u>	8
<u>Organizational Chart</u>	9
<u>Budget Message</u>	11
<u>Goals and Priorities</u>	15
<u>Fund Structure</u>	16
<u>Overview of Revenues</u>	19
<u>Overview of Expenditures</u>	20
<u>Expenditure Graphs by Function</u>	69
<u>Overview of Capital Revenue and Expenditures</u>	78
<u>Capital Improvement Plan</u>	81
<u>Financial Policies</u>	82

APPENDIX

A. <u>Public Notices</u>	91
i. <u>Budget Advertisement</u>	91
B. <u>Resolutions</u>	92
i. <u>CY23 Tax Rate Resolution (Adopted April 25, 2023)</u>	92
ii. <u>FY24 County Fees Adoption Resolution (Approved April 25, 2023)</u>	94
iii. <u>FY24 Budget Adoption Resolution (Approved April 25, 2023)</u>	103
C. <u>Regional Comparison</u>	105

TABLE OF CONTENTS

Budgets by County Departments and Activity

GENERAL FUND.....	45
11100 <u>Board of Supervisors</u>	45
12110 <u>County Administrator</u>	45
12210 <u>County Attorney.....</u>	46
12240 <u>Auditor.....</u>	46
12310 <u>Commissioner of the Revenue.....</u>	46
12311 <u>Land Use Program.....</u>	47
12312 <u>Personal Property.....</u>	47
12320 <u>Assessor.....</u>	47
12330 <u>Board of Equalization.....</u>	47
12410 <u>Treasurer</u>	47
12420 <u>Finance Department</u>	48
12510 <u>Data Processing & Technology.....</u>	48
13100 <u>Electoral Board.....</u>	49
13101 <u>Electoral Board Non-Profit Grant.....</u>	49
13200 <u>Registrar</u>	49
21100 <u>Circuit Court.....</u>	50
21200 <u>Madison Combined Court.....</u>	50
21300 <u>Magistrates.....</u>	50
21700 <u>Clerk of Circuit Court.....</u>	50
21800 <u>Sheriff / Court Security</u>	51

21900	<u>Victim / Witness Program</u>	51
21910	<u>Commissioner of Accounts</u>	52
22100	<u>Commonwealths Attorney</u>	52
31200	<u>Sheriff</u>	52
31400	<u>Public Safety</u>	53
31401	<u>Emergency Operations Center</u>	54
31402	<u>E911 Next Generation</u>	55
32200	<u>Madison Volunteer Fire Department</u>	55
32300	<u>Rescue Squad Service</u>	55
32400	<u>Thomas Jefferson EMS Council</u>	55
32502	<u>COVID Vaccine Hotline / Clinic</u>	55
32600	<u>EMS</u>	55
33300	<u>Juvenile Probation</u>	56
33400	<u>Confinement of Prisoners</u>	56
33410	<u>Regional Jail</u>	57
33420	<u>Juvenile Detention</u>	57
33403	<u>Jefferson Area Community Corrections</u>	57
34100	<u>Building Official</u>	57
34270	<u>VA Building Permit Fee</u>	58
35120	<u>Animal Shelter</u>	58
35130	<u>Animal Control</u>	58
35300	<u>Medical Examiner</u>	59
35600	<u>Services to Abused Families</u>	59
35700	<u>Line of Duty Act</u>	59

35800	<u>Foothills Child Advocacy Center</u>	59
42400	<u>Transfer Station & Recycling Center</u>	59
43200	<u>Facilities & Maintenance</u>	60
51100	<u>Madison Health Department</u>	61
51700	<u>Piedmont Regional Dental Clinic</u>	61
52200	<u>Community Services</u>	61
53300	<u>Tax Relief for Elderly, Veterans, Surv. SP</u>	61
66100	<u>Germanna Community College</u>	61
71100	<u>Parks & Recreation</u>	61
72601	<u>Boys & Girls Club</u>	62
72602	<u>Senior Center</u>	62
72604	<u>Madison County Fair</u>	62
73100	<u>Madison Library</u>	62
81100	<u>Planning Commission</u>	62
81120	<u>Zoning & Planning</u>	62
81110	<u>Department of Economic Development</u>	63
81111	<u>Central Virginia Economic Development Partnership</u>	63
81300	<u>Foothills Housing Corp</u>	63
81301	<u>Aging Together</u>	63
81400	<u>Board of Zoning Appeals</u>	64
81410	<u>Building Code Appeals Board</u>	64
81600	<u>Rappahannock-Rapidan Planning District</u>	64
81601	<u>Virginia Regional Transit</u>	64

81700	<u>Geographic Information System</u>	64
81800	<u>Piedmont Workforce Network</u>	64
81900	<u>Skyline CAP</u>	64
82200	<u>Water Quality Management Program</u>	64
82400	<u>Culpeper Soil & Water</u>	64
82500	<u>Forestry Service</u>	65
83400	<u>Northern VA 4-H</u>	65
83500	<u>Extension & Continued Education</u>	65
91100	<u>Contingency Fund</u>	65
99999	<u>Revenue Refunds</u>	65
95110	<u>2020 Financing</u>	65
99999	<u>Transfers</u>	65
TOT TOURISM FUND		66
81902	<u>Tourism</u>	66
96100	<u>Transfers</u>	66
VIRGINIA PUBLIC ASSISTANCE FUND		66
53110	<u>Welfare Administration</u>	66
53111	<u>Assistance Payments</u>	66
53112	<u>Purchased Services</u>	66
CHILDREN'S SERVICES ACT FUND		67
53500	<u>Comprehensive Service Act</u>	67

DEBT SERVICE FUND.....	67
Various <u>All Prior Debt Payments</u>	67
95200 <u>Capital Lease — Election Equipment</u>	67
95201 <u>Series 2020A Public Facilities Lease Revenue Bond.....</u>	67
95202 <u>Series 2020B Public Facilities Lease Revenue Bond</u>	67
95203 <u>Series 2020C Public Facilities Lease Revenue Bond.....</u>	67
95204 <u>Principal Capital Lease — Moore Building</u>	67
SCHOOL OPERATING FUND.....	68
61000 <u>School — Instruction.....</u>	68
62000 <u>School — Admin, Attend, & Health</u>	68
63000 <u>School — Pupil Transportation.....</u>	68
64000 <u>School — Operations & Maintenance</u>	68
66000 <u>School — Facilities.....</u>	68
68000 <u>School — Technology.....</u>	68
69000 <u>School — Non-Instructional Program</u>	68
SCHOOL FOOD SERVICE FUND	68
65000 <u>School — School Food.....</u>	68

COUNTY OFFICIALS

BOARD OF SUPERVISORS

R. Clay Jackson
Chair

Carlton Yowell
Vice-Chair

Charlotte Hoffman
Member

Dustin Dawson
Member

James Jewett
Member

MADISON COUNTY SCHOOL BOARD

Nita Collier
Chair

Christopher Wingate
Vice-Chair

Karen M. Allen
Member

Charles Sheads
Member

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

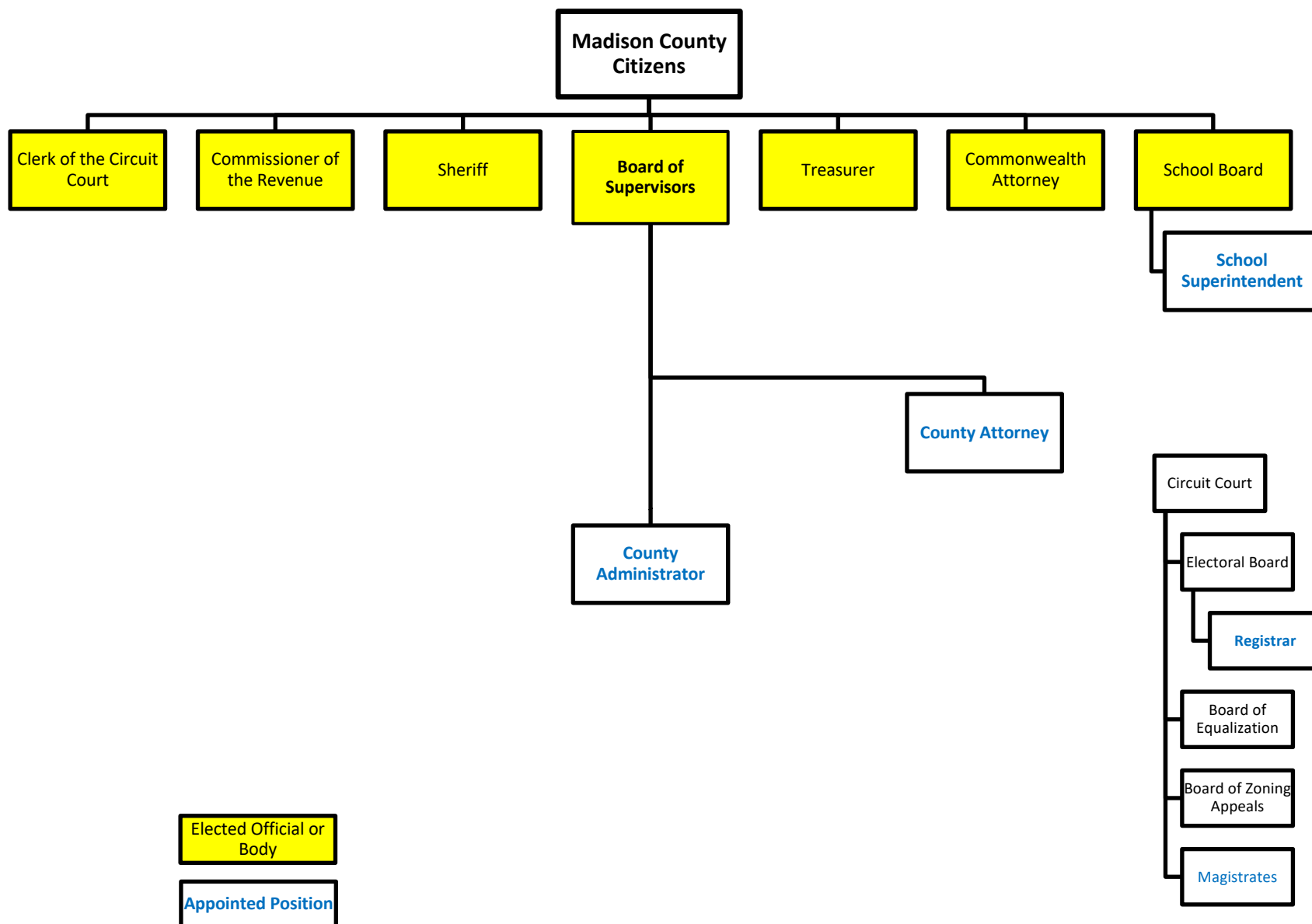
Anna Graham

Superintendent of Schools

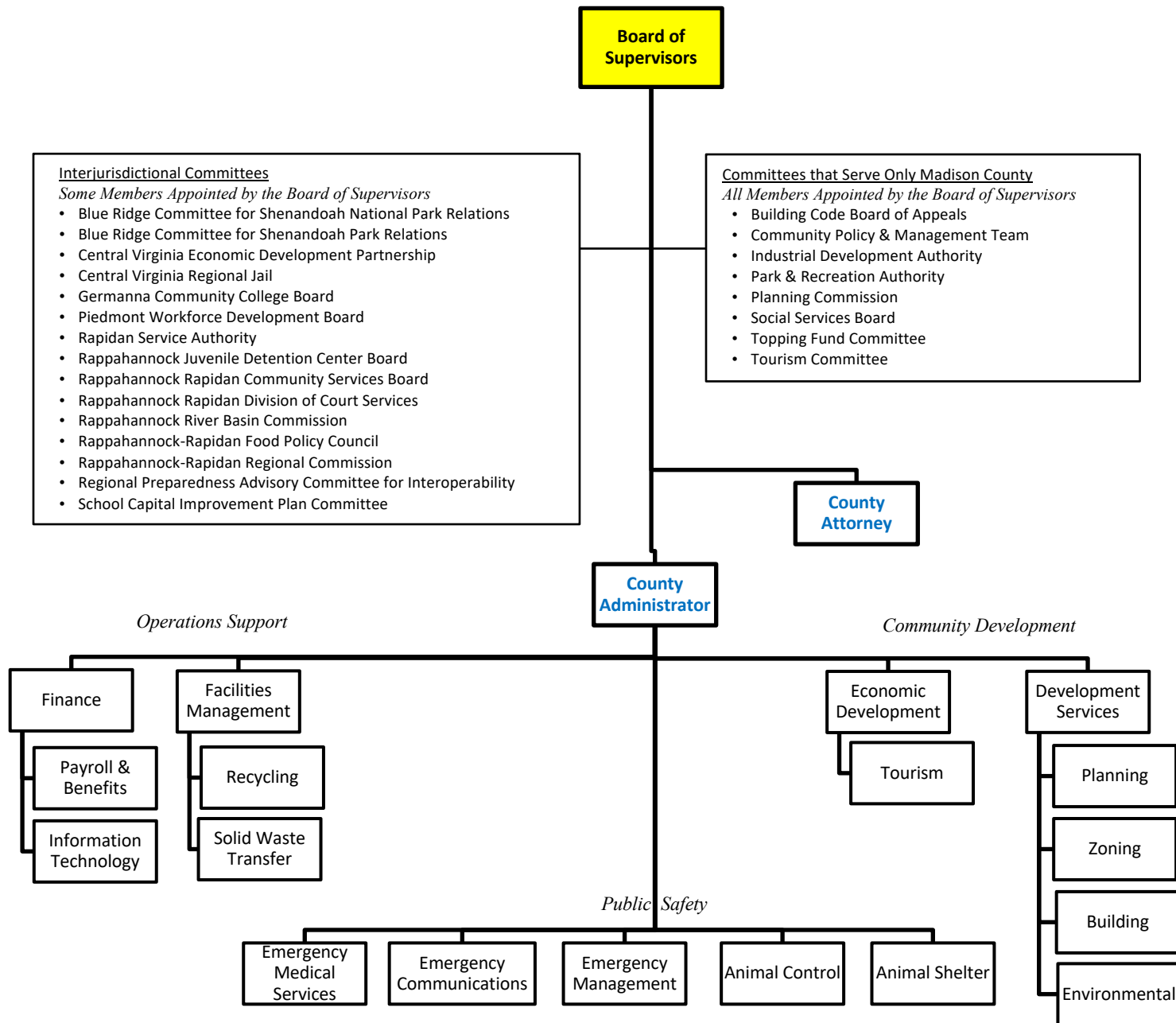
Valerie Ward

Director of Social Services

MADISON COUNTY ORGANIZATIONAL CHART



MADISON COUNTY ORGANIZATIONAL CHART (CONT.)



Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Charlotte Hoffman
Dustin Dawson
James Jewett



County Administrator
Jonathon Weakley

County Attorney
Sean Gregg

414 N Main Street
P.O. Box 705
Madison, Virginia 22727
PH: (540) 948-7500
FAX: (540) 948-3843

DATE: April 25, 2023

TO: Madison County Board of Supervisors

BY: Jonathon Weakley, County Administrator

RE: FY24 Budget Message

As per the annual process required by the Code of Virginia, a consolidated budget proposal for Madison County's July 1, 2023 through June 30, 2024 fiscal year is hereby transmitted to the Board of Supervisors for its consideration.

I offer the following as a high-level overview of this proposal:

Budget Synopsis

The County's budget displays a priority on two core service programs – education and public safety. Much funding is directed at supporting the County's workforce. We are working to address current issues while not turning attention away from emergent issues and the long term.

Operating outlays (net of interfund transfers of \$13,005,366) total \$51,220,241. The proposed FY2024 operating budget is balanced using \$1,205,676 accumulated from prior year surpluses (fund balance).

Capital spending in FY24 is projected at \$8,912,535 (including ongoing, multi-year projects previously approved) and is being financed as follows: \$389,664 in carryover funding, \$2,685,294 in fund balance, \$2,537,577 in grant monies, and \$3,300,000 in borrowed capital.

The proposed budget contains no changes to Madison County tax rates or levies. There are no adjustments to administrative fees.

The County would not incur new debt in FY24. 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 FY24 would turn a focus to an improved EMS facility and efforts to plan future capital projects such as the Hoover Ridge Outdoor Recreation Center.

The proposal was developed following guidance provided during the Board's discussions on County goals and priorities.

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 FY24 outside agency funding list is as follows:

Agency Receiving Funds	FY23 Budget	FY24 Proposed	FY24 \$Change from FY23 Budget	FY24 %Change from FY23 Budget
Rappahannock Juvenile Detention Center	\$ 117,166	\$ 233,010	\$ 115,844	98.9%
Parks & Recreation	\$ 330,715	\$ 357,327	\$ 26,612	8.0%
Health Department	\$ 209,829	\$ 226,636	\$ 16,807	8.0%
Virginia Cooperative Extension	\$ 123,747	\$ 136,001	\$ 12,254	9.9%
RRCBS Community Services	\$ 202,576	\$ 212,705	\$ 10,129	5.0%
Madison County Library	\$ 160,600	\$ 170,600	\$ 10,000	6.2%
Madison Volunteer Fire Department	\$ 145,000	\$ 149,693	\$ 4,693	3.2%
Skyline CAP	\$ 48,502	\$ 49,612	\$ 1,110	2.3%
OARJACC & Drug Court MOU	\$ 32,073	\$ 32,565	\$ 492	1.5%
Rappahannock Rapidan Regional Commission	\$ 16,863	\$ 16,863	\$ -	0.0%
Central Virginia Partnership for Econ Dev	\$ 10,000	\$ 10,000	\$ -	0.0%
Foothills Housing Corporation	\$ 7,000	\$ 7,000	\$ -	0.0%
VA Regional Transit	\$ 7,000	\$ 7,000	\$ -	0.0%
Rappahannock River Basin Commission	\$ 1,000	\$ 1,000	\$ -	0.0%
Services to Abused Families (SAFE)	\$ 1,000	\$ 1,000	\$ -	0.0%
Virginia Career Works	\$ 500	\$ 500	\$ -	0.0%
Madison County Fair	\$ 500	\$ 500	\$ -	0.0%
Foothills Child Advocacy	\$ 2,600	\$ 2,000	\$ (600)	-23.1%
Germanna Community College	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
Aging Together	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
Culpeper Soil and Water Conservation District	\$ 31,333	\$ 27,418	\$ (3,915)	-12.5%
Central Virginia Regional Jail	\$ 725,546	\$ 699,894	\$ (25,652)	-3.5%
Total Proposed	\$ 2,181,550	\$ 2,347,324	\$ 165,774	7.6%

Operations

Following changes to the operation budget are of note:

- Increases are mainly contributed by inflationary cost of goods and services. The largest increase in funding was for the Juvenile Detention which was based on historical trends.
- **Contingency/breakout items include:**
 - \$314,872 general fund contingencies for unexpected costs.
 - \$144,192 school fund contingencies for unexpected costs.
 - \$22,963 to cover accumulated leave.

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 (\$3,300,000)
 - Monies for Broadband (\$2,973,264)
 - Monies for ERP Replacement (\$107,364)
 - Monies for County Reassessment (\$300,000)
 - Monies for EMS Station Renovation (\$771,000)
 - Monies for Hoover Ridge Outdoor Recreation Center (\$212,000)
- Capital Asset Replacement Program (CARP) Fund items include:
 - Monies for County CARP (\$533,335)
 - Monies for School CARP (\$715,572)

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

DEPARTMENT	DESCRIPTION	FUNDING
EMERGENCY COMMUNICATIONS	PUBLIC SAFETY RADIO SYSTEM	\$ 3,300,000
ADMINISTRATION	BROADBAND	\$ 2,973,264
FINANCE	ERP - TYLER	\$ 107,364
COMMISSIONER OF REVENUE	COUNTY REASSESSMENT	\$ 300,000
EMS	EMS STATION RENOVATION	\$ 771,000
PARKS & REC	OUTDOOR RECREATION CENTER	\$ 212,000
COUNTY CARP	ROOFING	\$ 30,000
COUNTY CARP	STRUCTURAL REPLACEMENT	\$ 25,415
COUNTY CARP	HVAC	\$ 75,920
COUNTY CARP	VEHICLES/EQUIPMENT	\$ 302,000
COUNTY CARP	TECHNOLOGY/FIBER	\$ 100,000
SCHOOL CARP	PLUMBING	\$ 20,000
SCHOOL CARP	HVAC	\$ 455,572
SCHOOL CARP	VEHICLES/EQUIPMENT	\$ 240,000
TOTAL:		\$ 8,912,535

Personnel

Note that there are core investments in personnel. The budget allows for 5% COLA increase to all positions in anticipation of state funding increase for comp board positions. The County healthcare premium increased 9.9% this year and the budget allows for the County to absorb 50% of the healthcare increase while the employee will absorb the remaining 50% increase of health insurance increase contribution. Although expensive, County management intends to keep working to support County staff as the operation is a key element of the County's effort to continue providing

good services, resiliency in reacting to changing conditions and making progress involving planning, projects, and new programs.

Not Included

Although many items are addressed and included in the proposal, I note that several will be before the County in FY24 but either are uncertain or evolving such that a good plan and accurate estimates have not been developed. These include:

- **Rapidan Service Authority:** Significant effort will go into resolving Greene County's request to exit the RSA. In addition to time required by Board members and management, budgets required for studies and the transition to alternative organizational structures are strong possibilities.
- **Broadband:** ARPA money is identified to support the broadband initiative; additional monies might be required before realizing complete service coverage for all citizens.
- **Information Technology:** Many improvements are needed to the County's IT "network" but a plan articulating the range of what is possible and/or desired, scope, priority and cost has not been developed. Work on this has been deferred due to focusing on current issues and in-progress efforts that have IT components such as the Public Safety Radio and financial software implementation efforts.

Going Forward

To complete the FY24 budget process:

- The Board held the required public hearing on April 11, 2023.
- The Board adopted the official budget on April 25, 2023.
- The Board members at the first June meeting should appropriate the budget via resolution.

Many individuals contributed to this proposal, but special recognition should go to Stephanie Murray, Treasurer, Brian Daniel, Commissioner of Revenue, Bobby Frye, Financial Consultant, and Jennifer Warren, Finance Director, on their work to develop the FY24 budget and Human Resources Generalist, Tillie Strothers, for her contributions to payroll and benefit estimates.

COUNTY FY24 GOALS & PRIORITIES

	<u>Assigned To:</u>	<u>Completion:</u>
1. Improve access to broadband services	J. Weakley/T. Gardner	Aug-25
2. Complete major capital projects		
a. Public Safety Radio System	B. Gordon	Aug-24
b. Financial Software Replacement	J. Weakley	Jan-24
3. Complete a facilities inventory and needs assessment		
a. Plan for a new EMS facility	N. Hillstrom/J. Weakley	Jul-23
b. Dispose of surplus real estate	J. Weakley	Dec-23
4. Establish and maintain an ongoing CIP	J. Weakley	Jul-23
5. Negotiate an optimal exit of Greene County from RSA and review and discuss future RSA plan and policies	BOS	Jul-23
6. Increase human resource support and employee assistance	J. Weakley/T. Strothers	Jul-23
a. Develop incentive program and public safety pay scale		
b. Provide and encourage adequate training and certifications		
7. Comprehensive Plan Update	PC/BOS/Staff	Dec-23

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

Madison County, Virginia

Fiscal Year 2024 Budget

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 Operating 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.

Madison County, Virginia
Fiscal Year 2024 Budget

Summary Presentations

Combined Operating Funds-Revenue by Source

Combined Operating Funds-Expenditures by Function

Combined Operating Budget by Fund

Combined Operating Budget with Comparisons

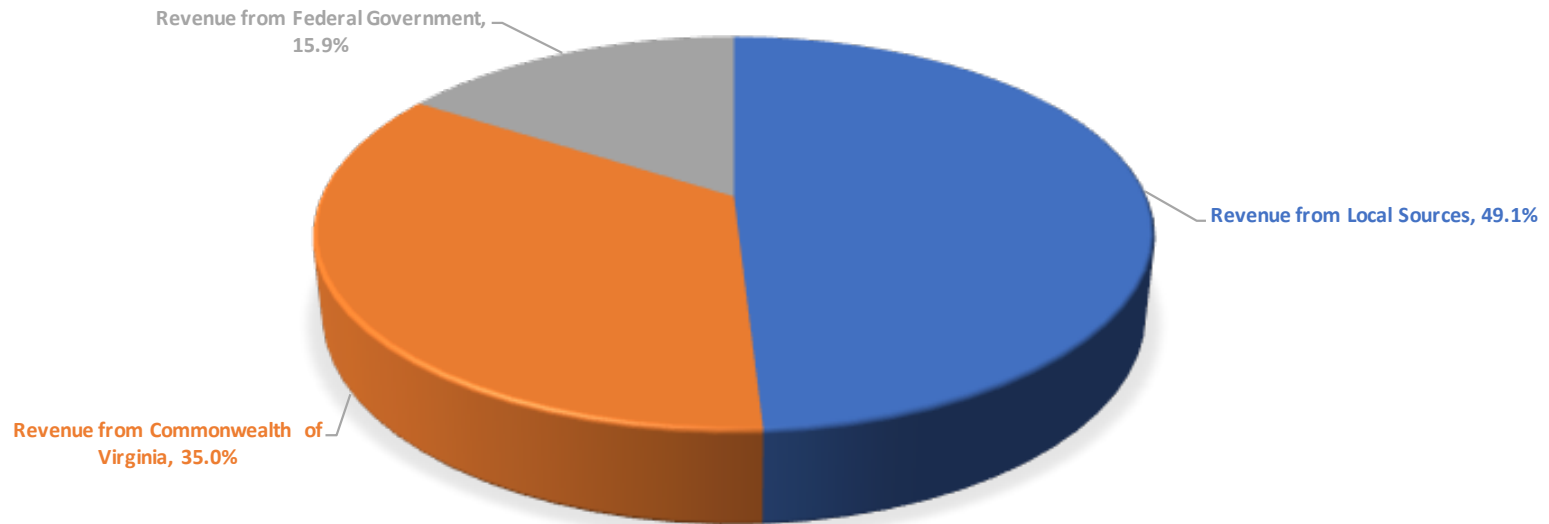
Operating Budget with Comparisons by Fund

Madison County, Virginia

Fiscal Year 2024 Budget

Combined Operating Funds-Revenues by Source

Description	Operating Funds							
	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	Total Operating
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	23,989,109.00	135,319.00	0.00	0.00	0.00	262,571.00	160,000.00	24,546,999.00
Revenue from Commonwealth of Virginia	3,479,564.00	0.00	752,022.00	1,211,000.00	0.00	12,044,000.00	30,000.00	17,516,586.00
Revenue from Federal Government	2,825,077.00	0.00	1,891,797.00	0.00	0.00	2,112,606.00	1,121,500.00	7,950,980.00
Total Revenue Sources	30,293,750.00	135,319.00	2,643,819.00	1,211,000.00	0.00	14,419,177.00	1,311,500.00	50,014,565.00

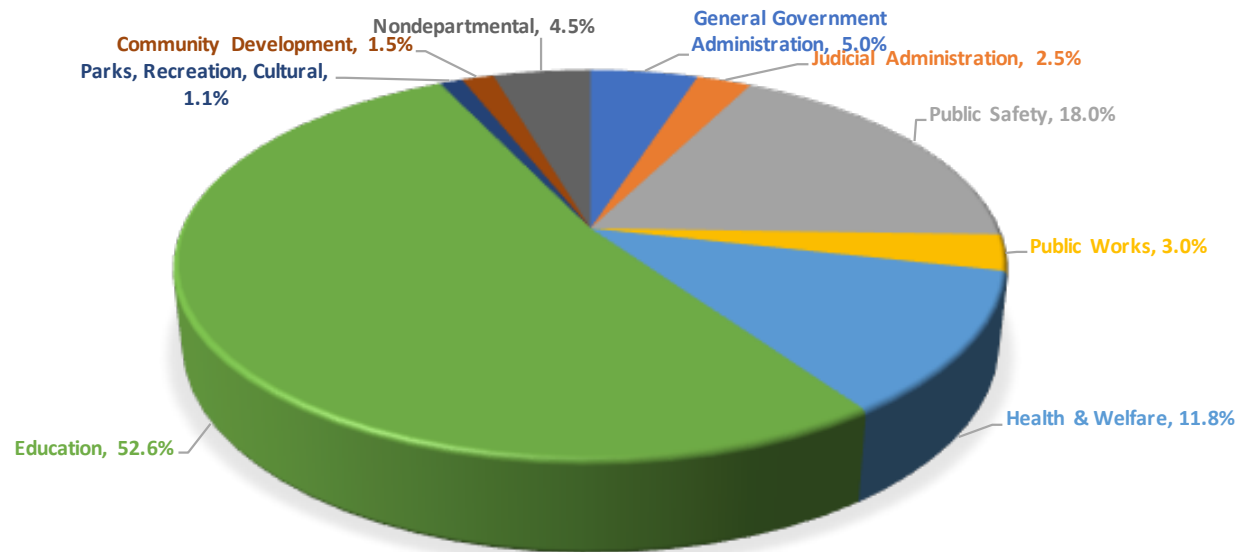


Madison County, Virginia

Fiscal Year 2024 Budget

Combined Operating Funds-Expenditures by Function

Description	Operating Funds							Total Operating
	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	
Combined Operating Funds								
Expenditures by Function:								
General Government Administration	2,429,915.00	0.00	0.00	0.00	0.00	0.00	0.00	2,429,915.00
Judicial Administration	1,234,863.00	0.00	0.00	0.00	0.00	0.00	0.00	1,234,863.00
Public Safety	8,717,834.00	0.00	0.00	0.00	0.00	0.00	0.00	8,717,834.00
Public Works	1,447,713.00	0.00	0.00	0.00	0.00	0.00	0.00	1,447,713.00
Health & Welfare	439,341.00	0.00	3,356,238.00	1,950,000.00	0.00	0.00	0.00	5,745,579.00
Education	4,000.00	0.00	0.00	0.00	0.00	24,196,060.00	1,311,500.00	25,511,560.00
Parks, Recreation, Cultural	524,917.00	0.00	0.00	0.00	0.00	0.00	0.00	524,917.00
Community Development	652,056.00	70,119.00	0.00	0.00	0.00	0.00	0.00	722,175.00
Nondepartmental	488,527.00	0.00	0.00	0.00	1,711,864.00	0.00	0.00	2,200,391.00
Total Expenditures	15,939,166.00	70,119.00	3,356,238.00	1,950,000.00	1,711,864.00	24,196,060.00	1,311,500.00	48,534,947.00



Madison County, Virginia
Fiscal Year 2024 Budget
Combined Operating Funds by Fund

Description	Operating Funds							Total Funds
	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	23,989,109.00	135,319.00	0.00	0.00	0.00	262,571.00	160,000.00	24,546,999.00
Revenue from Commonwealth of Virginia	3,479,564.00	0.00	752,022.00	1,211,000.00	0.00	12,044,000.00	30,000.00	17,516,586.00
Revenue from Federal Government	2,825,077.00	0.00	1,891,797.00	0.00	0.00	2,112,606.00	1,121,500.00	7,950,980.00
Total Revenue Sources	30,293,750.00	135,319.00	2,643,819.00	1,211,000.00	0.00	14,419,177.00	1,311,500.00	50,014,565.00
Expenditures by Function:								
General Government Administration	2,429,915.00	0.00	0.00	0.00	0.00	0.00	0.00	2,429,915.00
Judicial Administration	1,234,863.00	0.00	0.00	0.00	0.00	0.00	0.00	1,234,863.00
Public Safety	8,717,834.00	0.00	0.00	0.00	0.00	0.00	0.00	8,717,834.00
Public Works	1,447,713.00	0.00	0.00	0.00	0.00	0.00	0.00	1,447,713.00
Health & Welfare	439,341.00	0.00	3,356,238.00	1,950,000.00	0.00	0.00	0.00	5,745,579.00
Education	4,000.00	0.00	0.00	0.00	0.00	24,196,060.00	1,311,500.00	25,511,560.00
Parks, Recreation, Cultural	524,917.00	0.00	0.00	0.00	0.00	0.00	0.00	524,917.00
Community Development	652,056.00	70,119.00	0.00	0.00	0.00	0.00	0.00	722,175.00
Nondepartmental	488,527.00	0.00	0.00	0.00	1,711,864.00	0.00	0.00	2,200,391.00
Total Expenditures by Function	15,939,166.00	70,119.00	3,356,238.00	1,950,000.00	1,711,864.00	24,196,060.00	1,311,500.00	48,534,947.00
Excess (Deficiency) of Revenues over (under) Expenditures	14,354,584.00	65,200.00	-712,419.00	-739,000.00	-1,711,864.00	-9,776,883.00	0.00	1,479,618.00
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	65,200.00	0.00	712,419.00	739,000.00	1,711,864.00	9,776,883.00	0.00	13,005,366.00
Transfers Out To Other Operating Funds	-12,940,166.00	-65,200.00	0.00	0.00	0.00	0.00	0.00	-13,005,366.00
Transfers Out To Capital Funds	-2,685,294.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,685,294.00
Net Change in Fund Balances	-1,205,676.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,205,676.00
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	1,205,676.00	0.00	0.00	0.00	0.00	0.00	0.00	1,205,676.00
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 2024 Budget
Combined Operating Funds
with Comparison

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	22,959,790.27	23,750,572.76	24,711,894.55	24,142,523.00	17,345,898.53	24,546,999.00	404,476.00	1.68%
Revenue from Commonwealth of Virginia	14,911,137.40	14,671,128.29	15,066,330.16	18,218,596.00	11,615,978.61	17,516,586.00	-702,010.00	-3.85%
Revenue from Federal Government	3,356,737.03	6,473,984.77	6,264,427.38	7,909,369.00	3,763,886.07	7,950,980.00	41,611.00	0.53%
Total Revenue Sources	41,227,664.70	44,895,685.82	46,042,652.09	50,270,488.00	32,725,763.21	50,014,565.00	-255,923.00	-0.51%
Expenditures by Function:								
General Government Administration	1,694,718.28	1,777,514.81	2,062,553.06	2,369,502.00	1,606,459.40	2,429,915.00	60,413.00	2.55%
Judicial Administration	944,204.09	1,039,955.40	1,124,822.74	1,223,637.00	833,700.40	1,234,863.00	11,226.00	0.92%
Public Safety	7,303,327.98	8,694,554.00	8,119,330.80	8,088,126.00	6,131,555.22	8,717,834.00	629,708.00	7.79%
Public Works	1,168,473.39	1,143,992.46	1,234,989.62	1,260,006.00	889,315.58	1,447,713.00	187,707.00	14.90%
Health & Welfare	5,001,895.32	4,738,789.58	4,188,926.71	5,848,533.00	2,840,101.21	5,745,579.00	-102,954.00	-1.76%
Education	21,379,062.03	21,472,708.32	24,758,381.76	26,731,864.00	18,822,462.93	25,511,560.00	-1,220,304.00	-4.56%
Parks, Recreation, Cultural	521,812.38	661,889.25	428,605.39	479,315.00	411,815.04	524,917.00	45,602.00	9.51%
Community Development	596,061.62	759,866.03	629,278.14	685,886.00	469,520.96	722,175.00	36,289.00	5.29%
Nondepartmental	9,575,793.38	1,078,944.03	1,728,418.54	2,030,473.00	1,839,081.97	2,200,391.00	169,918.00	8.37%
Total Expenditures by Function	48,185,348.47	41,368,213.88	44,275,306.76	48,717,342.00	33,844,012.71	48,534,947.00	-182,395.00	-0.37%
Excess (Deficiency) of Revenues over (under) Expenditures	-6,957,683.77	3,527,471.94	1,767,345.33	1,553,146.00	-1,118,249.50	1,479,618.00	-73,528.00	4.73%
Other Financing Sources (Uses):								
Debt Proceeds	24,641,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers In from other Funds	19,523,429.75	11,171,770.20	12,348,837.57	12,894,988.00	7,951,204.38	13,005,366.00	110,378.00	0.86%
Transfers Out To Other Operating Funds	-19,464,937.14	-10,700,427.20	-12,293,837.57	-12,894,988.00	-7,262,030.52	-13,005,366.00	-110,378.00	0.86%
Transfers Out To Capital Funds	-2,620,123.10	-10,352,285.39	-1,766,303.36	-3,043,264.00	-1,099,501.82	-2,685,294.00	357,970.00	-11.76%
Net Change in Fund Balances	15,121,685.74	-6,353,470.45	56,041.97	-1,490,118.00	-1,528,577.46	-1,205,676.00	284,442.00	19.09%
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	627,000.00	0.00	0.00	-627,000.00	-100.00%
County Capital Fund	0.00	0.00	0.00	402,000.00	0.00	0.00	-402,000.00	-100.00%
General Fund	0.00	0.00	0.00	461,118.00	0.00	1,205,676.00	744,558.00	161.47%
Actual Increase (Decrease) in Fund Balance	15,121,685.74	-6,353,470.45	56,041.97	0.00	-1,528,577.46	0.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget by Fund

with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
GENERAL FUND								
Revenues by Source:								
Revenue from Local Sources	21,836,696.91	23,328,693.08	24,130,025.90	23,589,419.00	16,756,955.83	23,989,109.00	399,690.00	1.69%
Revenue from Commonwealth of Virginia	2,971,164.02	2,886,975.84	3,386,841.07	2,814,639.00	2,536,906.40	3,479,564.00	664,925.00	23.62%
Revenue from Federal Government	147,418.00	147,364.00	191,135.03	2,690,764.00	153,510.26	2,825,077.00	134,313.00	4.99%
Total Revenue Sources	24,955,278.93	26,363,032.92	27,708,002.00	29,094,822.00	19,447,372.49	30,293,750.00	1,198,928.00	4.12%
Expenditures by Function:								
General Government Administration	1,684,940.23	1,725,570.97	2,062,553.06	2,369,502.00	1,606,459.40	2,429,915.00	60,413.00	2.55%
Judicial Administration	941,847.32	1,005,410.47	1,124,822.74	1,223,637.00	833,700.40	1,234,863.00	11,226.00	0.92%
Public Safety	7,255,747.15	7,530,039.02	8,119,330.80	8,088,126.00	6,131,555.22	8,717,834.00	629,708.00	7.79%
Public Works	1,163,837.31	1,122,094.30	1,234,989.62	1,260,006.00	889,315.58	1,447,713.00	187,707.00	14.90%
Health & Welfare	320,933.67	345,020.68	431,646.59	406,697.00	406,697.00	439,341.00	32,644.00	8.03%
Education	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00	-1,000.00	-20.00%
Parks, Recreation, Cultural	521,812.38	517,603.85	428,605.39	479,315.00	411,815.04	524,917.00	45,602.00	9.51%
Community Development	530,877.91	527,909.59	568,390.34	635,886.00	393,835.70	652,056.00	16,170.00	2.54%
Nondepartmental	150,406.03	2,401.26	399.12	303,519.00	115,647.64	488,527.00	185,008.00	60.95%
Total Expenditures by Function	12,575,402.00	12,781,050.14	13,975,737.66	14,771,688.00	10,794,025.98	15,939,166.00	1,167,478.00	7.90%
Excess (Deficiency) of Revenues over (under) Expenditures	12,379,876.93	13,581,982.78	13,732,264.34	14,323,134.00	8,653,346.51	14,354,584.00	31,450.00	0.22%
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	33,086.29	0.00	55,000.00	62,500.00	689,173.86	65,200.00	2,700.00	4.32%
Transfers Out To Other Operating Funds	-19,431,850.85	-10,700,427.20	-12,293,837.57	-12,832,488.00	-7,262,030.52	-12,940,166.00	-107,678.00	0.84%
Transfers Out To Capital Funds	-2,620,123.10	-10,151,598.13	-1,766,303.36	-3,043,264.00	-1,099,501.82	-2,685,294.00	357,970.00	-11.76%
Net Change in Fund Balances	-9,639,010.73	-7,270,042.55	-272,876.59	-1,490,118.00	980,988.03	-1,205,676.00	284,442.00	-19.09%
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	627,000.00	0.00	0.00	-627,000.00	-100.00%
County Capital Fund	0.00	0.00	0.00	402,000.00	0.00	0.00	-402,000.00	-100.00%
General Fund	0.00	0.00	0.00	461,118.00	0.00	1,205,676.00	744,558.00	161.47%
Actual Increase (Decrease) in Fund Balance	-9,639,010.73	-7,270,042.55	-272,876.59	0.00	980,988.03	0.00	0.00	0.00%

TOT TOURISM FUND

Revenues by Source:

Revenue from Local Sources	71,005.55	148,735.94	183,806.89	112,500.00	144,315.06	135,319.00	22,819.00	20.28%
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Madison County, Virginia

Fiscal Year 2024 Budget by Fund

with Comparisons

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
Total Revenue Sources	71,005.55	148,735.94	183,806.89	112,500.00	144,315.06	135,319.00	22,819.00	20.28%
Expenditures by Function:								
Community Development	65,183.71	39,562.00	60,887.80	50,000.00	75,685.26	70,119.00	20,119.00	40.24%
Total Expenditures by Function	65,183.71	39,562.00	60,887.80	50,000.00	75,685.26	70,119.00	20,119.00	40.24%
Excess (Deficiency) of Revenues over (under) Expenditures	5,821.84	109,173.94	122,919.09	62,500.00	68,629.80	65,200.00	2,700.00	4.32%
Other Financing Sources (Uses):								
Transfers Out To Other Operating Funds	-33,086.29	0.00	-55,000.00	-62,500.00	0.00	-65,200.00	-2,700.00	4.32%
Net Change in Fund Balances	-27,264.45	109,173.94	67,919.09	0.00	68,629.80	0.00	-2,700.00	0.00%
COVID GRANTS Fund								
Revenues by Source:								
Revenue from Federal Government	122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue Sources	122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00%
Expenditures by Function:								
General Government Administration	9,778.05	51,943.84	0.00	0.00	0.00	0.00	0.00	0.00%
Judicial Administration	2,356.77	34,544.93	0.00	0.00	0.00	0.00	0.00	0.00%
Public Safety	47,580.83	1,164,514.98	0.00	0.00	0.00	0.00	0.00	0.00%
Public Works	4,636.08	21,898.16	0.00	0.00	0.00	0.00	0.00	0.00%
Parks, Recreation, Cultural	0.00	144,285.40	0.00	0.00	0.00	0.00	0.00	0.00%
Community Development	0.00	192,394.44	0.00	0.00	0.00	0.00	0.00	0.00%
Nondepartmental	0.00	2,600.96	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expenditures by Function	64,351.73	1,612,182.71	0.00	0.00	0.00	0.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget by Fund

with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
Excess (Deficiency) of Revenues over (under) Expenditures	58,492.61	672,030.26	0.00	0.00	0.00	0.00	0.00	0.00%
Other Financing Sources (Uses):								
Transfers Out To Other Operating Funds	-58,492.61	-471,343.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers Out To Capital Funds	0.00	-200,687.26	0.00	0.00	0.00	0.00	0.00	0.00%
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

VIRGINIA PUBLIC ASSISTANCE (VPA) FUND

Revenues by Source:

Revenue from Local Sources	38,516.83	10,624.53	88,217.44	0.00	87,079.98	0.00	0.00	0.00%
Revenue from Commonwealth of Virginia	837,678.03	792,305.05	811,303.67	843,865.00	542,499.13	752,022.00	-91,843.00	-10.88%
Revenue from Federal Government	1,227,426.79	1,262,186.43	1,299,828.11	1,634,477.00	834,445.25	1,891,797.00	257,320.00	15.74%

Total Revenue Sources	2,103,621.65	2,065,116.01	2,199,349.22	2,478,342.00	1,464,024.36	2,643,819.00	165,477.00	6.68%
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Expenditures by Function:

Health & Welfare	2,567,063.42	2,548,863.00	2,550,340.17	3,141,836.00	1,934,035.91	3,356,238.00	214,402.00	6.82%
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Total Expenditures by Function	2,567,063.42	2,548,863.00	2,550,340.17	3,141,836.00	1,934,035.91	3,356,238.00	214,402.00	6.82%
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Excess (Deficiency) of Revenues over (under) Expenditures	-463,441.77	-483,746.99	-350,990.95	-663,494.00	-470,011.55	-712,419.00	-48,925.00	7.37%
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Other Financing Sources (Uses):

Transfers In from other Funds	463,441.77	483,746.99	350,990.95	663,494.00	455,456.32	712,419.00	48,925.00	7.37%
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Net Change in Fund Balances	0.00	0.00	0.00	0.00	-14,555.23	0.00	0.00	0.00%
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CHILDREN'S SERVICE ACT (CSA) FUND

Revenues by Source:

Revenue from Local Sources	21,358.32	29,761.73	3,944.00	23,033.00	4,043.58	0.00	-23,033.00	-100.00%
Revenue from Commonwealth of Virginia	1,415,938.58	1,203,814.39	703,652.80	1,526,967.00	337,470.45	1,211,000.00	-315,967.00	-20.69%

Total Revenue Sources	1,437,296.90	1,233,576.12	707,596.80	1,550,000.00	341,514.03	1,211,000.00	-339,000.00	-21.87%
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Madison County, Virginia

Fiscal Year 2024 Budget by Fund

with Comparisons

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
Expenditures by Function:								
Health & Welfare	2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
Total Expenditures by Function	2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
Excess (Deficiency) of Revenues over (under) Expenditures	-676,601.33	-611,329.78	-499,343.15	-750,000.00	-157,854.27	-739,000.00	11,000.00	-1.47%
Other Financing Sources (Uses):								
Transfers In from other Funds	676,601.33	611,329.78	499,343.15	750,000.00	119,363.29	739,000.00	-11,000.00	-1.47%
Net Change in Fund Balances	0.00	0.00	0.00	0.00	-38,490.98	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	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
Total Expenditures by Function	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
Excess (Deficiency) of Revenues over (under) Expenditures	-9,425,387.35	-1,073,941.81	-1,728,019.42	-1,726,954.00	-1,723,434.33	-1,711,864.00	15,090.00	-0.87%
Other Financing Sources (Uses):								
Transfers In from other Funds	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
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	735,428.14	202,826.87	221,016.68	262,571.00	219,316.28	262,571.00	0.00	0.00%
Revenue from Commonwealth of Virginia	9,664,311.90	9,773,296.10	10,106,540.22	13,003,125.00	8,051,242.41	12,044,000.00	-959,125.00	-7.38%
Revenue from Federal Government	1,040,344.66	1,364,824.31	3,514,669.94	2,502,628.00	2,194,301.96	2,112,606.00	-390,022.00	-15.58%
Total Revenue Sources	11,440,084.70	11,340,947.28	13,842,226.84	15,768,324.00	10,464,860.65	14,419,177.00	-1,349,147.00	-8.56%
Expenditures by Function:								
instruction	14,818,384.15	14,666,934.83	16,882,658.18	17,621,098.00	12,712,866.81	17,189,672.00	-431,426.00	-2.45%
Administration, Attendance and Health	1,148,561.79	1,207,921.76	1,294,143.22	1,352,009.00	990,279.60	1,415,565.00	63,556.00	4.70%
Pupil Transportation	1,508,384.71	1,456,622.32	1,882,665.34	1,686,575.00	1,177,952.56	1,742,291.00	55,716.00	3.30%
Operation and Maintenance	2,121,214.94	2,093,587.76	2,431,186.14	2,596,584.00	2,385,176.48	2,946,986.00	350,402.00	13.49%

Madison County, Virginia

Fiscal Year 2024 Budget by Fund

with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
Facilities	0.00	0.00	0.00	1,472,629.00	646,227.22	0.00	-1,472,629.00	-100.00%
Technology	723,275.67	863,389.97	976,077.93	675,914.00	0.00	845,991.00	170,077.00	25.16%
Non Instructional Operations	45,176.45	55,242.26	54,980.08	55,555.00	32,234.60	55,555.00	0.00	0.00%
Total Expenditures by Function	20,364,997.71	20,343,698.90	23,521,710.89	25,460,364.00	17,944,737.27	24,196,060.00	-1,264,304.00	-4.97%
Excess (Deficiency) of Revenues over (under) Expenditures	-8,924,913.01	-9,002,751.62	-9,679,484.05	-9,692,040.00	-7,479,876.62	-9,776,883.00	-84,843.00	0.88%
Other Financing Sources (Uses):								
Transfers In from other Funds	8,924,913.01	9,002,751.62	9,715,484.05	9,692,040.00	4,963,776.58	9,776,883.00	84,843.00	0.88%
Net Change in Fund Balances	0.00	0.00	36,000.00	0.00	-2,516,100.04	0.00	0.00	0.00%
SCHOOL FOOD SERVICE FUND								
Revenues by Source:								
Revenue from Local Sources	256,784.52	29,930.61	84,883.64	155,000.00	134,187.80	160,000.00	5,000.00	3.23%
Revenue from Commonwealth of Virginia	22,044.87	14,736.91	57,992.40	30,000.00	147,860.22	30,000.00	0.00	0.00%
Revenue from Federal Government	818,703.24	1,415,397.06	1,258,794.30	1,081,500.00	581,628.60	1,121,500.00	40,000.00	3.70%
Total Revenue Sources	1,097,532.63	1,460,064.58	1,401,670.34	1,266,500.00	863,676.62	1,311,500.00	45,000.00	3.55%
Expenditures by Function:								
Education-Food Service	1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
Total Expenditures by Function	1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
Excess (Deficiency) of Revenues over (under) Expenditures	88,468.31	336,055.16	169,999.47	0.00	-9,049.04	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	88,468.31	336,055.16	169,999.47	0.00	-9,049.04	0.00	0.00	0.00%

Madison County, Virginia
Fiscal Year 2024 Budget

Detailed Budget

Revenues by Fund and Source

Revenues by Fund and GL Account Number

Expenditures by Fund and Function

Expenditures by Fund, Function, and Department

Expenditures by Fund, Activity, and GL Account Number

Expenditure Graphs by Function and Department

Madison County, Virginia

Fiscal Year 2024 Budget-Revenues by Fund and Source with Comparisons

		Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND	Source	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
GENERAL FUND									
	Revenue from Local Sources	21,836,696.91	23,328,693.08	24,130,025.90	23,589,419.00	16,756,955.83	23,989,109.00	399,690.00	1.69%
	Revenue from Commonwealth of Virginia	2,971,164.02	2,886,975.84	3,386,841.07	2,814,639.00	2,536,906.40	3,479,564.00	664,925.00	23.62%
	Revenue from Federal Government	147,418.00	147,364.00	191,135.03	2,690,764.00	153,510.26	2,825,077.00	134,313.00	4.99%
	Debt Proceeds	24,641,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers In from other Funds	33,086.29	0.00	55,000.00	62,500.00	689,173.86	65,200.00	2,700.00	4.32%
	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	627,000.00	0.00	0.00	-627,000.00	-100.00%
	County Capital Fund	0.00	0.00	0.00	402,000.00	0.00	0.00	-402,000.00	-100.00%
	General Fund	0.00	0.00	0.00	461,118.00	0.00	1,205,676.00	744,558.00	161.47%
GENERAL FUND		49,629,365.22	26,363,032.92	27,763,002.00	30,647,440.00	20,136,546.35	31,564,626.00	917,186.00	2.99%
TOT TOURISM FUND									
	Revenue from Local Sources	71,005.55	148,735.94	183,806.89	112,500.00	144,315.06	135,319.00	22,819.00	20.28%
TOT TOURISM FUND		71,005.55	148,735.94	183,806.89	112,500.00	144,315.06	135,319.00	22,819.00	20.28%
COVID GRANTS Fund									
	Revenue from Federal Government	122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund		122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND									
	Revenue from Local Sources	38,516.83	10,624.53	88,217.44	0.00	87,079.98	0.00	0.00	0.00%
	Revenue from Commonwealth of Virginia	837,678.03	792,305.05	811,303.67	843,865.00	542,499.13	752,022.00	-91,843.00	-10.88%
	Revenue from Federal Government	1,227,426.79	1,262,186.43	1,299,828.11	1,634,477.00	834,445.25	1,891,797.00	257,320.00	15.74%
	Transfers In from other Funds	463,441.77	483,746.99	350,990.95	663,494.00	455,456.32	712,419.00	48,925.00	7.37%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND		2,567,063.42	2,548,863.00	2,550,340.17	3,141,836.00	1,919,480.68	3,356,238.00	214,402.00	6.82%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenues by Fund and Source with Comparisons

		Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND	Source	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
CHILDREN'S SERVICE ACT (CSA) FUND									
	Revenue from Local Sources	21,358.32	29,761.73	3,944.00	23,033.00	4,043.58	0.00	-23,033.00	-100.00%
	Revenue from Commonwealth of Virginia	1,415,938.58	1,203,814.39	703,652.80	1,526,967.00	337,470.45	1,211,000.00	-315,967.00	-20.69%
	Transfers In from other Funds	676,601.33	611,329.78	499,343.15	750,000.00	119,363.29	739,000.00	-11,000.00	-1.47%
CHILDREN'S SERVICE ACT (CSA) FUND		2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	460,877.32	1,950,000.00	-350,000.00	-15.22%
DEBT SERVICE FUND									
	Transfers In from other Funds	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
DEBT SERVICE FUND		9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
SCHOOL OPERATING FUND									
	Revenue from Local Sources	735,428.14	202,826.87	221,016.68	262,571.00	219,316.28	262,571.00	0.00	0.00%
	Revenue from Commonwealth of Virginia	9,664,311.90	9,773,296.10	10,106,540.22	13,003,125.00	8,051,242.41	12,044,000.00	-959,125.00	-7.38%
	Revenue from Federal Government	1,040,344.66	1,364,824.31	3,514,669.94	2,502,628.00	2,194,301.96	2,112,606.00	-390,022.00	-15.58%
	Transfers In from other Funds	8,924,913.01	9,002,751.62	9,715,484.05	9,692,040.00	4,963,776.58	9,776,883.00	84,843.00	0.88%
SCHOOL OPERATING FUND		20,364,997.71	20,343,698.90	23,557,710.89	25,460,364.00	15,428,637.23	24,196,060.00	-1,264,304.00	-4.97%
SCHOOL FOOD SERVICE FUND									
	Revenue from Local Sources	256,784.52	29,930.61	84,883.64	155,000.00	134,187.80	160,000.00	5,000.00	3.23%
	Revenue from Commonwealth of Virginia	22,044.87	14,736.91	57,992.40	30,000.00	147,860.22	30,000.00	0.00	0.00%
	Revenue from Federal Government	818,703.24	1,415,397.06	1,258,794.30	1,081,500.00	581,628.60	1,121,500.00	40,000.00	3.70%
SCHOOL FOOD SERVICE FUND		1,097,532.63	1,460,064.58	1,401,670.34	1,266,500.00	863,676.62	1,311,500.00	45,000.00	3.55%
ALL OPERATING FUNDS		85,392,094.45	56,067,456.02	58,391,489.66	64,655,594.00	40,676,967.59	64,225,607.00	-429,987.00	-0.67%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number

with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
GENERAL FUND										
	401100	REAL PROPERTY	11,638,162.60	12,686,617.37	12,695,232.75	12,578,000.00	6,300,962.47	12,750,000.00	172,000.00	1.37%
	401130	LAND REDEMPTIONS	9,432.20	12,075.28	0.52	10,000.00	0.00	0.00	-10,000.00	-100.00%
	401199	REAL PROPERTY DELINQUENT	772,651.26	598,823.70	404,986.86	550,000.00	308,712.89	550,000.00	0.00	0.00%
	401210	PUBLIC SERVICE	353,565.00	373,852.98	369,027.53	365,000.00	342,579.10	350,000.00	-15,000.00	-4.11%
	401300	PERSONAL PROPERTY	3,183,616.00	3,263,036.81	3,895,429.29	4,300,000.00	5,290,658.78	4,600,000.00	300,000.00	6.98%
	401399	PERSONAL PROPERTY DELINQUEN	506,993.55	632,192.23	560,490.82	550,000.00	207,646.82	550,000.00	0.00	0.00%
	401400	MOBILE HOME	5,332.60	6,431.18	6,462.01	6,000.00	0.00	0.00	-6,000.00	-100.00%
	401499	MOBILE HOME DELINQUENT	1,943.84	384.59	1,379.81	750.00	0.00	0.00	-750.00	-100.00%
	401500	MACHINERY & TOOLS	123,320.36	125,454.96	140,285.82	127,000.00	0.00	125,000.00	-2,000.00	-1.57%
	401599	MACHINERY & TOOLS DELINQUEN	4,863.18	8,523.42	2,349.41	5,000.00	0.00	0.00	-5,000.00	-100.00%
	401600	MERCHANT CAPITAL	229,271.50	224,380.69	176,146.74	180,000.00	0.00	225,000.00	45,000.00	25.00%
	401699	MERCHANT CAPITAL DELINQUENT	1,794.50	10,323.87	1,979.09	7,500.00	0.00	0.00	-7,500.00	-100.00%
	401800	LATE FILING PENALTY	13,288.94	9,150.27	25,124.37	13,000.00	8,867.89	15,000.00	2,000.00	15.38%
	401902	INTEREST DELINQUENT TAXES	98,631.27	116,763.23	80,150.68	105,000.00	68,734.12	82,000.00	-23,000.00	-21.90%
	401903	PENALTIES ALL TAXES	132,139.69	152,153.96	122,754.21	138,000.00	111,554.76	125,000.00	-13,000.00	-9.42%
	401950	TAX COLLECTION FEE	62,444.19	63,990.34	42,185.75	62,000.00	38,969.88	43,000.00	-19,000.00	-30.65%
	402100	TRANSIENT OCCUPANCY TAX	47,559.05	99,750.62	116,257.51	75,000.00	98,494.16	115,000.00	40,000.00	53.33%
	402110	LOCAL SALES TAX	1,223,258.98	1,486,570.99	1,562,757.42	1,300,000.00	991,166.37	1,400,000.00	100,000.00	7.69%
	402120	RESTAURANT FOOD TAXES	479,074.42	558,669.53	671,725.96	500,000.00	468,262.74	600,000.00	100,000.00	20.00%
	402210	CONSUMER UTILITY TAX	356,730.88	361,341.11	365,159.78	355,000.00	247,152.45	365,000.00	10,000.00	2.82%
	402220	CONSUMPTION TAX	40,946.07	42,405.00	42,502.61	40,000.00	28,483.91	42,000.00	2,000.00	5.00%
	402230	GROSS RECEIPTS TAX (UTILITIES	15,502.03	11,325.35	11,098.09	15,000.00	9,189.34	11,000.00	-4,000.00	-26.67%
	402500	MOTOR VEHICLE LICENSE	472,767.85	465,000.31	433,793.12	465,000.00	434,415.90	465,000.00	0.00	0.00%
	402600	BANK FRANCHISE TAX	115,133.00	137,656.00	148,400.00	115,000.00	0.00	134,000.00	19,000.00	16.52%
	402710	RECORDATION TAXES	130,480.15	237,519.26	214,672.85	145,000.00	79,864.02	140,000.00	-5,000.00	-3.45%
	402730	ADDITIONAL TAXES ON DEEDS	32,672.38	65,055.49	62,640.88	35,000.00	25,749.51	40,000.00	5,000.00	14.29%
	403100	ANIMAL LICENSES	4,890.00	3,500.00	3,956.00	3,000.00	5,962.00	4,000.00	1,000.00	33.33%
	403310	ELECTRICAL PERMITS	18,261.84	22,569.34	30,492.61	20,000.00	16,725.96	25,000.00	5,000.00	25.00%
	403311	BOUNDARY SURVEY FEES	250.00	350.00	350.00	0.00	0.00	0.00	0.00	0.00%
	403312	PLUMBING PERMITS	12,302.00	13,177.00	12,831.00	12,000.00	5,165.14	10,000.00	-2,000.00	-16.67%
	403314	MECHANICAL PERMITS	8,146.00	10,953.37	13,154.38	9,000.00	8,775.00	12,000.00	3,000.00	33.33%
	403315	ELEVATOR PERMITS	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00%
	403316	REINSPECTION FEE	950.00	1,625.00	1,550.00	1,300.00	1,200.00	1,300.00	0.00	0.00%
	403317	INVESTIGATION FEE	0.00	75.00	75.00	75.00	0.00	75.00	0.00	0.00%
	403318	SEPTIC PERMITS	690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	403319	SIGN PERMITS	450.00	525.00	300.00	500.00	150.00	500.00	0.00	0.00%
	403320	TEMPORARY OCCUPANCY REQUEST	50.00	50.00	0.00	50.00	150.00	50.00	0.00	0.00%
	403321	FAMILY DIVISION FEE	3,100.00	1,050.00	2,800.00	1,000.00	350.00	1,000.00	0.00	0.00%
	403322	SITE PLAN FEE	1,000.00	2,487.50	1,500.00	1,000.00	500.00	1,000.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	403328	PLAN REVIEW FEES	9,652.95	15,326.86	12,935.00	9,000.00	9,400.00	12,000.00	3,000.00	33.33%
	403332	BZA APPEAL FEE	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00%
	403333	VARIANCE FEE	2,000.00	1,100.00	2,950.00	2,000.00	500.00	1,000.00	-1,000.00	-50.00%
	403334	SPECIAL USE PERMIT	10,825.00	12,525.00	16,350.00	10,000.00	8,450.00	10,000.00	0.00	0.00%
	403335	EROSION & SEDIMENT BONDS	0.00	0.00	0.00	0.00	113,637.50	0.00	0.00	0.00%
	403336	FESTIVAL PERMITS	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	403338	AGREEMENT IN LIEU OF A PLAN	4,750.00	10,625.00	12,750.00	5,000.00	6,750.00	7,000.00	2,000.00	40.00%
	403339	EROSION & SEDIMENT LAND DIST	6,275.00	7,437.50	4,846.50	5,000.00	1,825.00	4,000.00	-1,000.00	-20.00%
	403340	LAND USE APPLICATION FEES	33,050.00	25,350.00	24,150.00	25,000.00	25,200.00	25,000.00	0.00	0.00%
	403344	BUILDING STATE LEVY	1,880.77	2,519.71	2,682.83	2,000.00	2,288.34	2,000.00	0.00	0.00%
	403346	FUEL GAS PERMIT	0.00	0.00	1,350.00	0.00	3,925.00	2,000.00	2,000.00	100.00%
	403350	LAND TRANSFER FEES	494.32	657.90	612.44	500.00	348.97	500.00	0.00	0.00%
	403352	SECONDARY STRUCTURE E911 ADDR	250.00	400.00	400.00	200.00	150.00	200.00	0.00	0.00%
	403370	SUBDIVISION PERMITS	26,575.00	21,750.00	38,250.00	25,000.00	9,300.00	25,000.00	0.00	0.00%
	403375	REZONING FEES	0.00	0.00	6,800.00	10,000.00	2,000.00	5,000.00	-5,000.00	-50.00%
	403380	BUILDING PERMITS	58,750.00	79,690.97	78,872.13	70,000.00	104,523.40	80,000.00	10,000.00	14.29%
	403390	DMV STOP/RELEASE FEE	9,595.00	8,307.25	4,149.45	8,750.00	7,927.95	8,750.00	0.00	0.00%
	403392	FINES AND FORFEITURES	100.00	0.00	200.00	0.00	100.00	0.00	0.00	0.00%
	403398	SPECIAL DEALER PERMIT	0.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00%
	404110	COURT FINES AND FORFEITURES	654.57	661.80	732.69	800.00	71,707.57	500.00	-300.00	-37.50%
	404120	COURT FINES INTEREST	134,853.56	49,155.77	180,581.08	150,000.00	0.00	110,000.00	-40,000.00	-26.67%
	404140	ALARM ORDINANCE FEE	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00%
	405110	INTEREST INCOME	169,942.84	67,234.40	35,055.88	18,000.00	333,081.77	175,000.00	157,000.00	872.22%
	405210	RENT CLORE PROPERTY	1,701.45	1,701.45	1,134.30	1,700.00	0.00	1,700.00	0.00	0.00%
	405220	RENT HEALTH DEPT	3,332.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	405230	RENT SOCIAL SERVICES	0.00	0.00	0.00	600.00	706.42	0.00	-600.00	-100.00%
	405270	RENT LITERACY COUNCIL	650.00	550.00	600.00	0.00	450.00	600.00	600.00	100.00%
	405280	RENT FREE CLINIC	1,100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
	405290	RENT BUSINESS INCUBATOR	0.00	500.00	5,196.80	1,800.00	4,700.00	2,000.00	200.00	11.11%
	406110	COURT HOUSE MAINTENANCE FEES	5,391.29	3,573.43	5,700.93	5,000.00	2,998.26	5,000.00	0.00	0.00%
	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	25.00	95.00	0.00	100.00	0.00	100.00	0.00	0.00%
	406160	CLERK FEES OTHER	208.74	240.10	239.47	150.00	110.74	150.00	0.00	0.00%
	406170	COURT SECURITY FEES	24,913.66	29,382.95	51,547.97	25,000.00	27,112.35	30,000.00	5,000.00	20.00%
	406180	CLERK - SEC REMOTE INTERNET ACCESS	18,358.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	406210	COMMONWEALTH ATTORNEY FEES	837.13	1,018.18	1,031.78	1,200.00	559.71	1,000.00	-200.00	-16.67%
	406420	AMBULANCE TRANSPORTS	317,371.89	315,426.18	393,359.01	315,000.00	290,045.40	350,000.00	35,000.00	11.11%
	406510	JAIL ADMISSION FEE	1,415.21	1,470.01	1,602.05	1,500.00	749.95	1,500.00	0.00	0.00%
	406610	PICKUP & BOARDING FEES	1,117.25	1,011.95	777.45	1,000.00	597.00	1,000.00	0.00	0.00%
	406620	SHELTER ADOPTIONS	12,036.00	11,070.00	10,443.00	12,000.00	8,175.00	12,000.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number

with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	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	197,183.40	210,899.65	241,790.80	182,500.00	222,324.35	275,000.00	92,500.00	50.68%
	408300	REBATES & REFUNDS	53,447.21	88,507.50	714,046.88	50,000.00	97,716.85	50,000.00	0.00	0.00%
	408390	REFUNDS PRA REIMBURSEMENT FOR SALARY	114,012.38	94,343.16	0.00	0.00	0.00	0.00	0.00	0.00%
	408520	THE CENTER FOR TECHNOLOGY CIVIC	0.00	6,129.00	0.00	0.00	0.00	0.00	0.00	0.00%
	408550	CULPEPER WELLNESS FOUNDATION EMS	0.00	0.00	32,470.00	0.00	0.00	0.00	0.00	0.00%
	408610	LOD LAW ENFORCEMENT (VACO)	0.00	5,932.00	540.00	0.00	540.00	540.00	540.00	100.00%
	408910	OVERAGES/SHORTAGE	15.25	0.18	66.63	0.00	0.00	0.00	0.00	0.00%
	408911	GAS REVENUE	0.00	0.00	0.00	0.00	395.20	0.00	0.00	0.00%
	408914	GIFTS/DONATIONS/CONTRIBUTIONS	25.00	300.00	7,097.43	0.00	750.00	0.00	0.00	0.00%
	408916	INSURANCE CLAIMS/ADJUSTMENTS	16,472.26	4,929.86	9,103.35	5,000.00	17,425.19	5,000.00	0.00	0.00%
	408933	RETURN CHECK FEE	375.00	250.00	475.00	300.00	591.29	300.00	0.00	0.00%
	408991	DEBT SETOFF ADMIN FEE	3,267.31	2,477.74	3,560.39	2,700.00	2,471.62	3,000.00	300.00	11.11%
	409050	SALE OF SURPLUS PROPERTY	6,315.40	11,851.00	0.00	5,000.00	26,634.00	0.00	-5,000.00	-100.00%
	409600	SALE OF DOCUMENTS	102.00	12.00	8.00	100.00	0.00	0.00	-100.00	-100.00%
	410406	CAPITAL CONSTRUCTION LOAN	24,641,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	422110	MOTOR VEHICLE RENTAL TAX	1,780.15	253.45	234.45	0.00	273.92	0.00	0.00	0.00%
	422111	RECORDATION TAXES COMMONWEALTH	26,726.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	422114	P2P VEHICLE SHARE DISTRIBUTIO	0.00	119.97	146.04	0.00	18.91	0.00	0.00	0.00%
	422130	MOTOR VEHICLE CARRIER'S TAX	297.48	0.00	535.45	250.00	0.00	250.00	0.00	0.00%
	422140	MOBILE HOME TITLING TAX	12,968.67	16,560.38	20,389.54	10,000.00	10,750.35	10,000.00	0.00	0.00%
	422160	MOPED ATV SALES TAX	346.00	414.99	279.99	500.00	41.50	500.00	0.00	0.00%
	422170	GAMES OF SKILL	0.00	25,056.00	4,896.00	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	481,442.79	427,630.04	415,060.84	427,000.00	235,959.09	405,000.00	-22,000.00	-5.15%
	422300	CIGARETTE TAX	0.00	0.00	103,156.89	120,000.00	118,178.96	192,000.00	72,000.00	60.00%
	423100	SHARED COMM ATT'Y	176,243.97	176,224.13	185,006.90	194,371.00	128,288.63	204,135.00	9,764.00	5.02%
	423200	SHARED SHERIFF	756,283.76	764,225.00	794,806.43	881,634.00	488,385.50	927,946.00	46,312.00	5.25%
	423210	SHARED SHERIFF ARPA	0.00	0.00	38,754.00	0.00	0.00	0.00	0.00	0.00%
	423300	SHARED COMM REVENUE	86,959.15	89,496.75	114,065.41	120,633.00	80,147.16	128,231.00	7,598.00	6.30%
	423400	SHARED TREASURER	93,518.28	93,532.00	98,650.35	103,621.00	68,826.55	109,587.00	5,966.00	5.76%
	423600	SHARED REGISTRAR & ELECT BR	49,736.00	40,043.00	63,610.86	40,469.00	72.62	42,493.00	2,024.00	5.00%
	423700	SHARED CLERK OF CIRCUIT CT	206,435.36	213,630.73	230,864.73	233,401.00	164,185.48	248,141.00	14,740.00	6.32%
	423720	SHARED CLERK TECHNOLOGY	18,845.88	8,475.64	0.00	18,375.00	0.00	14,858.00	-3,517.00	-19.14%
	424115	PSAP EQUIPMENT GRANT	17,691.53	198,056.89	64,376.69	0.00	6,625.00	0.00	0.00	0.00%
	424116	SRO STATE GRANT	34,017.00	36,379.00	0.00	0.00	53,899.50	0.00	0.00	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	0.00	16,200.00	0.00	0.00	0.00	0.00	0.00%
	424119	CLERK LVA RECORDS GRANT	20,571.00	11,667.75	0.00	17,935.00	17,935.00	0.00	-17,935.00	-100.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	424120	DEPT OF JUVENILE JUSTICE	2,128.00	0.00	0.00	8,000.00	4,938.00	8,000.00	0.00	0.00%
	424122	DHCD TRAINING SUPPORT STIPEND GRANT	0.00	2,000.00	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	22,500.00	22,500.00	0.00	-22,500.00	-100.00%
	424140	VA VICTIM WITNESS GRANT	15,409.00	14,951.00	18,129.84	15,000.00	21,965.82	19,000.00	4,000.00	26.67%
	424150	911 WIRELESS FUND	49,696.44	51,391.39	63,111.00	48,000.00	42,187.22	48,000.00	0.00	0.00%
	424177	OTHER PROGRAMS & GRANTS	0.00	0.00	3,200.26	0.00	1,686.03	0.00	0.00	0.00%
	424180	PSAP STATE 911 GRANT	0.00	0.00	0.00	0.00	10,071.21	10,000.00	10,000.00	100.00%
	424200	EMS FOUR FOR LIFE	15,482.48	0.00	15,065.44	15,000.00	16,006.64	16,007.00	1,007.00	6.71%
	424202	RSAF GRANT	254,934.90	4,785.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424210	FIRE PROGRAM FUND	47,636.00	49,844.00	52,937.00	49,897.00	54,693.00	54,693.00	4,796.00	9.61%
	424320	LITTER CONTROL & PESTICIDE GR	5,904.00	5,608.00	9,310.00	6,000.00	9,570.00	9,570.00	3,570.00	59.50%
	424370	VDEM REPP GRANT	3,500.00	0.00	0.00	0.00	2,100.00	2,100.00	2,100.00	100.00%
	424810	VTA GRANT	0.00	10,207.81	0.00	0.00	0.00	0.00	0.00	0.00%
	430701	FORESTRY GRANT	0.00	0.00	0.00	0.00	17,104.60	0.00	0.00	0.00%
	431110	SNP REAL PROPERTY TAXES	93,686.00	95,013.00	97,332.00	95,000.00	0.00	95,000.00	0.00	0.00%
	433100	LEMPG GRANT (FEMA)	7,500.00	7,500.00	7,500.00	7,500.00	0.00	7,500.00	0.00	0.00%
	433110	JUSTICE ASSISTANCE GRANTS	0.00	0.00	937.00	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	0.00	38,215.75	2,540,264.00	0.00	2,537,577.00	-2,687.00	-0.11%
	433300	VICTIM WITNESS FEDERAL	46,232.00	44,851.00	40,522.13	48,000.00	23,724.14	45,000.00	-3,000.00	-6.25%
	433315	OPIOID SETTLEMENT	0.00	0.00	6,628.15	0.00	41,959.77	20,000.00	20,000.00	100.00%
	433829	FEDERAL GRANT-OTHER FISCAL AGE	0.00	0.00	0.00	0.00	20,721.75	20,000.00	20,000.00	100.00%
	433830	LATCF GRANT FUNDS	0.00	0.00	0.00	0.00	50,000.00	100,000.00	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	0.00	5,000.00	0.00	250,000.00	0.00	0.00	0.00%
	490200	PROCEEDS ESCHEATED PROPERTY	3,902.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	491211	TRANSFERS IN FROM TOT FUND	33,086.29	0.00	55,000.00	62,500.00	0.00	65,200.00	2,700.00	4.32%
	496332	TRANSFERS IN FROM SCHOOL CAPI	0.00	0.00	0.00	0.00	399,641.87	0.00	0.00	0.00%
	496335	TRANSFERS IN FROM SCHOOL CAPI	0.00	0.00	0.00	0.00	289,531.99	0.00	0.00	0.00%
	499996	USE OF FB DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	499998	ACCUM FUND BAL CAP BUDGET	0.00	0.00	0.00	627,000.00	0.00	0.00	-627,000.00	-100.00%
	499998	ACCUM FUND BAL CAP BUDGET	0.00	0.00	0.00	402,000.00	0.00	0.00	-402,000.00	-100.00%
	499999	ACCUMULATED FUND BALANCE	0.00	0.00	0.00	461,118.00	0.00	1,205,676.00	744,558.00	161.47%
GENERAL FUND			49,629,365.22	26,363,032.92	27,763,002.00	30,647,440.00	20,136,546.35	31,564,626.00	917,186.00	2.99%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number with Comparisons

			Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND	Account #	Account Description	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
TOT TOURISM FUND										
	402100	TRANSIENT OCCUPANCY TAX	71,005.55	148,735.94	183,806.89	112,500.00	144,315.06	135,319.00	22,819.00	20.28%
	499999	ACCUMULATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOT TOURISM FUND			71,005.55	148,735.94	183,806.89	112,500.00	144,315.06	135,319.00	22,819.00	20.28%
COVID GRANTS Fund										
	330207	COVID GRANT FUNDS	122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund			122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND										
	408340	REFUND PUBLIC ASSISTANCE CL	38,516.83	10,624.53	88,217.44	0.00	87,079.98	0.00	0.00	0.00%
	424610	PUBLIC ASSISTANCE CLIENTS	837,678.03	792,305.05	811,303.67	843,865.00	542,499.13	752,022.00	-91,843.00	-10.88%
	433287	FAMILY SUPPORT-COVID	0.00	721.00	1,099.29	0.00	2,118.00	0.00	0.00	0.00%
	433284	FAMILY PRESERVATION-COVID	0.00	0.00	7,138.73	0.00	2,303.00	0.00	0.00	0.00%
	433282	CHAFEE INDEPENDENT LIVING	0.00	0.00	28,683.89	0.00	17,394.75	0.00	0.00	0.00%
	433283	CHAFEE ETV COVID	0.00	0.00	11,810.65	0.00	189.00	0.00	0.00	0.00%
	433510	PUBLIC ASSIST & WELFARE FEDER	1,227,426.79	1,261,465.43	1,251,095.55	1,634,477.00	812,440.50	1,891,797.00	257,320.00	15.74%
	491110	TRANSFERS IN FROM GENERAL FUN	463,441.77	483,746.99	350,990.95	663,494.00	455,456.32	712,419.00	48,925.00	7.37%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND			2,567,063.42	2,548,863.00	2,550,340.17	3,141,836.00	1,919,480.68	3,356,238.00	214,402.00	6.82%
CHILDREN'S SERVICE ACT (CSA) FUND										
	408350	CSA REFUND	21,358.32	29,761.73	3,944.00	23,033.00	4,043.58	0.00	-23,033.00	-100.00%
	424463	CSA POOL REIMBURSEMENT	1,314,713.12	1,111,391.56	672,535.53	1,417,804.00	331,812.38	1,100,000.00	-317,804.00	-22.42%
	424640	CSA FOSTER CARE	10,035.46	38,929.83	12,442.27	10,822.00	5,658.07	11,000.00	178.00	1.64%
	433520	CSA SSBG FEDERAL	91,190.00	53,493.00	18,675.00	98,341.00	0.00	100,000.00	1,659.00	1.69%
	491110	TRANSFERS IN FROM GENERAL FUN	676,601.33	611,329.78	499,343.15	750,000.00	119,363.29	739,000.00	-11,000.00	-1.47%
CHILDREN'S SERVICE ACT (CSA) FUND			2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	460,877.32	1,950,000.00	-350,000.00	-15.22%
DEBT SERVICE FUND										
	491110	TRANSFERS IN FROM GENERAL FUN	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
DEBT SERVICE FUND			9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number

with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
SCHOOL OPERATING FUND										
	402111	LOCAL SALES TAX SCHOOLS	2,252,491.90	2,501,357.28	2,838,999.64	2,519,496.00	1,564,150.06	2,858,456.00	338,960.00	13.45%
	405250	SCHOOL PROPERTY RENT	2,020.00	0.00	0.00	1,500.00	60.00	1,500.00	0.00	0.00%
	406811	TUITION FROM PRIVATE SOURCE	4,300.00	7,596.72	1,075.00	0.00	4,300.00	0.00	0.00	0.00%
	408300	REBATES & REFUNDS	558,375.74	135,273.15	137,959.49	206,071.00	146,917.74	206,071.00	0.00	0.00%
	408911	GAS REVENUE	4,206.46	1,566.86	4,331.83	5,000.00	4,633.22	5,000.00	0.00	0.00%
	408916	INSURANCE CLAIMS/ADJUSTMENTS	40,492.46	0.00	0.00	0.00	4,793.70	0.00	0.00	0.00%
	408932	E RATE	121,913.48	54,390.14	65,395.36	50,000.00	58,611.62	50,000.00	0.00	0.00%
	409050	SALE OF SURPLUS PROPERTY	4,120.00	4,000.00	12,255.00	0.00	0.00	0.00	0.00	0.00%
	424018	PROJECT GRADUATION STATE SUMM	3,701.00	3,805.00	4,134.00	4,194.00	1,525.08	4,194.00	0.00	0.00%
	424103	ISAP	8,386.85	8,386.85	8,233.25	8,233.00	1,822.88	8,203.00	-30.00	-0.36%
	424105	REGULAR FOSTER CARE	11,833.00	11,654.00	5,207.00	907.00	0.00	1,816.00	909.00	100.22%
	424107	GIFTED AND TALENTED	43,449.00	44,649.00	44,026.00	47,752.00	33,633.12	47,900.00	148.00	0.31%
	424121	SOCIAL SECURITY	248,280.00	250,722.00	248,918.00	273,491.00	195,050.20	278,692.00	5,201.00	1.90%
	424123	RETIREMENT	547,103.00	583,873.00	579,116.00	638,145.00	454,913.94	650,571.00	12,426.00	1.95%
	424125	GROUP LIFE	16,848.00	18,031.00	17,780.00	19,101.00	14,062.94	20,031.00	930.00	4.87%
	424148	SPECIAL EDUCATION REGIONAL	302,281.95	152,088.60	46,069.17	54,191.00	5,614.88	66,036.00	11,845.00	21.86%
	424159	REGULAR/SPECIAL FOSTER CARE	23,430.00	6,274.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424169	AP EXAM FEES	0.00	2,805.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424170	PRESCHOOL INITIATIVE	23,877.00	25,446.34	36,253.00	103,357.00	35,587.26	103,357.00	0.00	0.00%
	424171	K 3 CLASS SIZE	145,479.00	148,190.00	148,883.00	118,535.00	44,975.64	125,206.00	6,671.00	5.63%
	424176	TECHNOLOGY	0.00	154,000.00	154,000.00	154,000.00	0.00	154,000.00	0.00	0.00%
	424191	MENTOR TEACHER PROGRAM	1,896.00	1,576.00	1,439.00	1,030.00	0.00	1,328.00	298.00	28.93%
	424193	VPI TECH TO STUDENT RATIO	0.00	0.00	4,028.00	0.00	3,268.36	0.00	0.00	0.00%
	424206	SCHOOL CONSTRUCTION	0.00	0.00	0.00	0.00	895,663.32	0.00	0.00	0.00%
	424212	SPECIAL EDUCATION SOQ	334,291.00	297,947.00	293,791.00	359,445.00	253,110.17	360,558.00	1,113.00	0.31%
	424214	TEXTBOOK PAYMENTS	89,283.00	92,278.00	90,991.00	114,935.00	80,942.56	115,291.00	356.00	0.31%
	424217	VOCATIONAL SOQ PAYMENTS	163,155.00	138,241.00	136,312.00	144,125.00	114,231.66	162,861.00	18,736.00	13.00%
	424220	BASIC SCHOOL AID	4,395,047.48	4,305,199.00	4,163,119.00	4,626,714.00	3,249,807.20	4,604,885.00	-21,829.00	-0.47%
	424228	EARLY READING INTERVENTION	32,442.00	33,672.00	76,696.00	162,721.00	23,376.36	50,223.00	-112,498.00	-69.14%
	424239	HOLD HARMLESS SALES TAX	0.00	0.00	0.00	0.00	276,473.12	0.00	0.00	0.00%
	424246	HOMEBOUND	2,977.77	1,598.33	0.00	1,650.00	752.21	2,547.00	897.00	54.36%
	424249	INDUSTRY CERTIFICATION COST	644.00	0.00	2,154.78	2,000.00	0.00	2,000.00	0.00	0.00%
	424252	VOCATIONAL EQUIPMENT	0.00	0.00	0.00	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	26,679.48	25,000.00	26,000.00	15,000.00	0.00	15,000.00	0.00	0.00%
	424265	AT RISK FUNDS	127,088.09	167,947.00	215,595.00	457,548.00	202,853.80	318,659.00	-138,889.00	-30.36%
	424266	CERTIFICATION BONUSES	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00%
	424268	CTE OCCUPATIONAL PREP	4,954.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424280	REMEDIAL EDUCATION	138,327.00	145,110.00	143,086.00	155,412.00	109,483.02	155,893.00	481.00	0.31%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	424282	COMPENSATION SUPPLEMENT	259,079.00	0.00	280,671.00	307,862.00	191,930.12	572,313.00	264,451.00	85.90%
	424286	SUPPLEMENTAL LOTTERY PER PUP	324,546.00	358,067.00	344,086.00	348,614.00	127,769.44	354,544.00	5,930.00	1.70%
	424287	SUPP GF PAYMENTS IN LIEU OF F&G TAX	0.00	0.00	0.00	0.00	0.00	372,101.00	372,101.00	100.00%
	424290	ENGLISH AS A 2ND LANGUAGE	8,706.00	14,726.00	27,187.00	54,818.00	28,277.66	32,727.00	-22,091.00	-40.30%
	424291	REMEDIAL SUMMER SCHOOL	33,193.00	27,818.00	45,311.00	26,059.00	13,108.72	50,547.00	24,488.00	93.97%
	424363	CTE STEM H INDUSTRY CREDENTIAL	7,171.43	0.00	4,352.33	0.00	0.00	0.00	0.00	0.00%
	424371	STEM RECRUITMENT AND RETENTIO	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	424391	HOLD HARMLESS SALES TAX	0.00	0.00	0.00	0.00	0.00	385,922.00	385,922.00	100.00%
	424400	OTHER STATE FUNDS	0.00	0.00	21,180.70	1,931,848.00	106,679.25	37,500.00	-1,894,348.00	-98.06%
	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	0.00	13,030.00	104,000.00	104,000.00	100.00%
	424450	SOL ALGEBRA READINESS	18,557.00	18,897.00	17,044.00	18,501.00	6,649.44	18,287.00	-214.00	-1.16%
	424467	CAREER SWITCHER MENTORING GRA	0.00	1,000.00	0.00	0.00	0.00	4,352.00	4,352.00	100.00%
	424500	SCHOOL SECURITY GRANT	68,113.95	110,232.70	65,120.00	0.00	0.00	0.00	0.00	0.00%
	424868	NO LOSS FUNDING	0.00	75,412.00	16,757.35	0.00	0.00	0.00	0.00	0.00%
	424874	LEARNING LOSS PPA	0.00	46,293.00	0.00	0.00	0.00	0.00	0.00	0.00%
	430830	EDUCATION TECHNICAL GRANT	0.00	0.00	0.00	0.00	154,000.00	0.00	0.00	0.00%
	433205	ARPA PANDEMIC BONUS	0.00	0.00	0.00	0.00	168,892.09	0.00	0.00	0.00%
	433220	TITLE I 84 010	453,395.66	378,327.48	391,054.90	323,401.00	85,907.79	341,511.00	18,110.00	5.60%
	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	0.00	283,780.00	1,357,068.61	1,584,559.00	928,976.03	1,190,110.00	-394,449.00	-24.89%
	433286	CLFRF HVAC Grant	0.00	0.00	0.00	329,441.00	0.00	0.00	-329,441.00	-100.00%
	433816	TITLE VI B 84 027	426,116.90	452,889.07	587,306.05	460,577.00	363,767.62	460,577.00	0.00	0.00%
	433818	DIESEL EMISSION REDUCTION ACT	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00%
	433822	VOC ED FED FUNDS 84 048	26,855.86	36,307.01	33,095.84	27,493.00	21,610.33	27,493.00	0.00	0.00%
	433824	TITLE II PROFESS DEV 84 367	92,628.35	72,122.05	87,161.93	65,929.00	45,058.48	65,929.00	0.00	0.00%
	433825	TITLE IV DRUG FREE 84 424	28,605.75	29,160.68	27,399.12	26,000.00	0.00	26,000.00	0.00	0.00%
	433829	FEDERAL GRANT-OTHER FISCAL AGE	0.00	0.00	0.00	0.00	13,954.08	0.00	0.00	0.00%
	433831	PRESCHOOL HANDICAP 84 173	11,385.25	11,148.40	18,002.38	0.00	11,759.01	0.00	0.00	0.00%
	433833	EMERGENCY CONNECTIVITY GRANT	0.00	0.00	150,186.68	0.00	0.00	0.00	0.00	0.00%
	433835	CRRSA ACT	0.00	0.00	753,588.61	0.00	397,515.74	0.00	0.00	0.00%
	433992	GEER/VISION 84 425C & D	0.00	92,015.00	47,484.00	13,683.00	0.00	0.00	-13,683.00	-100.00%
	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	0.00	7,840.66	0.00	0.00	0.00	0.00	0.00	0.00%
	433999	TITLE III 84 365	1,356.89	1,233.96	2,321.82	986.00	2,860.79	986.00	0.00	0.00%
	491110	TRANSFERS IN FROM GENERAL FUN	8,866,420.40	8,531,408.62	9,715,484.05	9,692,040.00	4,963,776.58	9,776,883.00	84,843.00	0.88%
	491214	TRANSFERS IN FROM COVID GRANT	58,492.61	471,343.00	0.00	0.00	0.00	0.00	0.00	0.00%
SCHOOL OPERATING FUND			20,364,997.71	20,343,698.90	23,557,710.89	25,460,364.00	15,428,637.23	24,196,060.00	-1,264,304.00	-4.97%

Madison County, Virginia

Fiscal Year 2024 Budget-Revenue by Fund and GL Account Number with Comparisons

						Current Year-to-Date as of April 6, 2023				
FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures					FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
SCHOOL FOOD SERVICE FUND										
	406840	SCHOOL FOOD SERVICE DEPOSITS	257,228.61	32,585.08	84,411.56	100,000.00	134,187.80	100,000.00	0.00	0.00%
	408300	REBATES & REFUNDS	-444.09	-2,654.47	472.08	55,000.00	0.00	60,000.00	5,000.00	9.09%
	424113	BREAKFAST PROGRAM	100,822.97	5,362.06	40,008.76	0.00	147,860.22	0.00	0.00	0.00%
	424114	NSLP FOOD SERVICES	8,934.19	9,374.85	17,983.64	30,000.00	0.00	30,000.00	0.00	0.00%
	433101	CACFP	0.00	0.00	0.00	0.00	98,281.45	0.00	0.00	0.00%
	433810	SCHOOL LUNCH PROGRAM 10 555	275,186.07	0.00	801,673.09	1,061,500.00	423,016.40	1,101,500.00	40,000.00	3.77%
	433811	BREAKFAST PROGRAM FEDERAL	0.00	0.00	250,733.57	0.00	0.00	0.00	0.00	0.00%
	433812	SUMMER FOOD SERVICE 10 559	382,268.07	1,371,782.30	135,496.76	20,000.00	13,053.83	20,000.00	0.00	0.00%
	433813	FOOD SERVICES-OTHER FEDERAL GR	0.00	0.00	0.00	0.00	47,276.92	0.00	0.00	0.00%
	433814	USDA COMMODITIES RECEIVED	73,536.81	43,614.76	70,276.88	0.00	0.00	0.00	0.00	0.00%
	433820	PANDEMIC EBT XFER ADMINISTRATION	0.00	0.00	614.00	0.00	0.00	0.00	0.00	0.00%
SCHOOL FOOD SERVICE FUND			1,097,532.63	1,460,064.58	1,401,670.34	1,266,500.00	863,676.62	1,311,500.00	45,000.00	3.55%
ALL OPERATING FUNDS			85,392,094.45	56,067,456.02	58,391,489.66	64,655,594.00	40,676,967.59	64,225,607.00	-429,987.00	-0.67%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund and Function with Comparisons

		Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND	Function	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
GENERAL FUND									
	General Government Administration	1,684,940.23	1,725,570.97	2,062,553.06	2,369,502.00	1,606,459.40	2,429,915.00	60,413.00	2.55%
	Judicial Administration	941,847.32	1,005,410.47	1,124,822.74	1,223,637.00	833,700.40	1,234,863.00	11,226.00	0.92%
	Public Safety	7,255,747.15	7,530,039.02	8,119,330.80	8,088,126.00	6,131,555.22	8,717,834.00	629,708.00	7.79%
	Public Works	1,163,837.31	1,122,094.30	1,234,989.62	1,260,006.00	889,315.58	1,447,713.00	187,707.00	14.90%
	Health & Welfare	320,933.67	345,020.68	431,646.59	406,697.00	406,697.00	439,341.00	32,644.00	8.03%
	Education	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00	-1,000.00	-20.00%
	Parks, Recreation, Cultural	521,812.38	517,603.85	428,605.39	479,315.00	411,815.04	524,917.00	45,602.00	9.51%
	Community Development	530,877.91	527,909.59	568,390.34	635,886.00	393,835.70	652,056.00	16,170.00	2.54%
	Nondepartmental	150,406.03	2,401.26	399.12	303,519.00	115,647.64	488,527.00	185,008.00	60.95%
	Transfers Out To Other Operating Funds	19,431,850.85	10,700,427.20	12,293,837.57	12,832,488.00	7,262,030.52	12,940,166.00	107,678.00	0.84%
	Transfers Out To Capital Funds	2,620,123.10	10,151,598.13	1,766,303.36	3,043,264.00	1,099,501.82	2,685,294.00	-357,970.00	-11.76%
GENERAL FUND		34,627,375.95	33,633,075.47	28,035,878.59	30,647,440.00	19,155,558.32	31,564,626.00	917,186.00	2.99%
TOT TOURISM FUND									
	Community Development	65,183.71	39,562.00	60,887.80	50,000.00	75,685.26	70,119.00	20,119.00	40.24%
	Transfers Out To Other Operating Funds	33,086.29	0.00	55,000.00	62,500.00	0.00	65,200.00	2,700.00	4.32%
TOT TOURISM FUND		98,270.00	39,562.00	115,887.80	112,500.00	75,685.26	135,319.00	22,819.00	20.28%
COVID GRANTS Fund									
	General Government Administration	9,778.05	51,943.84	0.00	0.00	0.00	0.00	0.00	0.00%
	Judicial Administration	2,356.77	34,544.93	0.00	0.00	0.00	0.00	0.00	0.00%
	Public Safety	47,580.83	1,164,514.98	0.00	0.00	0.00	0.00	0.00	0.00%
	Public Works	4,636.08	21,898.16	0.00	0.00	0.00	0.00	0.00	0.00%
	Parks, Recreation, Cultural	0.00	144,285.40	0.00	0.00	0.00	0.00	0.00	0.00%
	Community Development	0.00	192,394.44	0.00	0.00	0.00	0.00	0.00	0.00%
	Nondepartmental	0.00	2,600.96	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers Out To Other Operating Funds	58,492.61	471,343.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers Out To Capital Funds	0.00	200,687.26	0.00	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund		122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00	0.00%
VIRGINIA PUBLIC ASSISTANCE FUND									
	Health & Welfare	2,567,063.42	2,548,863.00	2,550,340.17	3,141,836.00	1,934,035.91	3,356,238.00	214,402.00	6.82%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund and Function with Comparisons

FUND	Function	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
		FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
VIRGINIA PUBLIC ASSISTANCE FUND		2,567,063.42	2,548,863.10	2,550,340.17	3,141,836.00	1,934,035.91	3,356,238.00	214,402.00	6.82%
CHILDREN'S SERVICE ACT (CSA) FUND									
	Health & Welfare	2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
CHILDREN'S SERVICE ACT (CSA) FUND		2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
DEBT SERVICE FUND									
	Nondepartmental	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
DEBT SERVICE FUND		9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
SCHOOL OPERATING FUND									
	Education	20,364,997.71	20,343,698.90	23,521,710.89	25,460,364.00	17,944,737.27	24,196,060.00	-1,264,304.00	-4.97%
SCHOOL OPERATING FUND		20,364,997.71	20,343,698.90	23,521,710.89	25,460,364.00	17,944,737.27	24,196,060.00	-1,264,304.00	-4.97%
SCHOOL FOOD SERVICE FUND									
	Education-Food Service	1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
SCHOOL FOOD SERVICE FUND		1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
ALL OPERATING FUNDS		70,328,901.32	62,892,269.57	58,390,447.69	64,655,594.00	42,205,545.05	64,225,607.00	-429,987.00	-0.67%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Function, and Department

with Comparisons

		Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND	Function/Department	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
GENERAL FUND									
	Board Of Supervisors	63,186.47	57,288.22	57,896.92	65,019.00	43,070.43	65,019.00	0.00	0.00%
	County Administrator	263,158.23	256,915.49	314,389.24	283,714.00	179,044.91	300,130.00	16,416.00	5.79%
	Legal Services	69,889.07	114,334.53	100,388.92	88,064.00	59,616.63	126,420.00	38,356.00	43.55%
	Auditor	43,320.48	56,256.26	56,771.26	73,000.00	73,479.13	73,000.00	0.00	0.00%
	Commissioner Of Revenue	236,587.18	248,905.16	273,512.73	298,228.00	199,488.08	322,129.00	23,901.00	8.01%
	Land Use Program	1,537.57	1,420.00	963.48	1,900.00	1,886.75	1,900.00	0.00	0.00%
	Personal Property	3,165.69	3,859.43	4,967.22	5,335.00	1,586.67	5,550.00	215.00	4.03%
	Assessor	9,295.00	6,875.00	12,240.00	10,750.00	16,128.00	17,250.00	6,500.00	60.47%
	Board Of Equalization	5,886.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Treasurer	269,231.33	291,942.80	298,055.26	319,504.00	229,432.84	339,665.00	20,161.00	6.31%
	Finance Department	218,825.04	224,972.06	356,498.74	407,264.00	288,781.12	406,735.00	-529.00	-0.13%
	Data Processing And Technology	365,784.76	318,157.85	402,231.88	601,287.00	374,711.52	528,912.00	-72,375.00	-12.04%
	Electoral Board	47,094.76	42,228.64	52,242.33	69,110.00	33,445.49	77,110.00	8,000.00	11.58%
	Elec Board Non Profit Grant	0.00	6,129.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Registrar	87,978.62	96,286.53	132,395.08	146,327.00	105,787.83	166,095.00	19,768.00	13.51%
GENERAL GOVERNMENT ADMINISTRATION		1,684,940.23	1,725,570.97	2,062,553.06	2,369,502.00	1,606,459.40	2,429,915.00	60,413.00	2.55%
	Circuit Court	40,670.23	33,217.23	43,745.03	27,200.00	14,325.14	49,631.00	22,431.00	82.47%
	Madison Combined Court	7,689.16	7,500.17	7,332.45	10,550.00	4,597.78	10,550.00	0.00	0.00%
	Magistrates	444.79	396.07	85.30	500.00	0.00	500.00	0.00	0.00%
	Clerk Of Circuit Court	353,242.22	357,408.15	405,795.84	449,261.00	337,348.82	470,456.00	21,195.00	4.72%
	Sheriff-Court Security	125,549.84	136,226.55	148,509.70	179,934.00	98,113.18	185,955.00	6,021.00	3.35%
	Victim/Witness Program	61,641.46	59,800.86	58,736.51	66,416.00	43,789.94	70,245.00	3,829.00	5.77%
	Commissioner Of Accounts	720.00	720.00	720.00	900.00	600.00	900.00	0.00	0.00%
	Commonwealths Attorney	351,889.62	410,141.44	459,897.91	488,876.00	334,925.54	446,626.00	-42,250.00	-8.64%
JUDICIAL ADMINISTRATION		941,847.32	1,005,410.47	1,124,822.74	1,223,637.00	833,700.40	1,234,863.00	11,226.00	0.92%
	Sheriff	2,152,594.65	2,284,781.30	2,423,362.80	2,517,599.00	1,876,367.46	2,784,357.00	266,758.00	10.60%
	Public Safety	113,243.07	56,936.79	48,828.30	42,450.00	19,933.31	44,633.00	2,183.00	5.14%
	Emergency Operations Center	875,923.81	924,828.32	959,969.99	1,189,036.00	787,855.89	1,242,739.00	53,703.00	4.52%
	E911 Next Generation	9,336.53	110,147.17	21,890.71	0.00	0.00	0.00	0.00	0.00%
	Madison Volunteer Fire Department	129,636.00	131,844.00	134,937.00	145,000.00	102,193.00	149,693.00	4,693.00	3.24%
	Rescue Squad Service	115,482.48	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00%
	Thomas Jefferson Ems Council	7,743.00	7,743.00	7,743.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00%
	Covid Vaccine Hotline/Clinic	0.00	32,418.23	0.00	0.00	0.00	0.00	0.00	0.00%
	Ems	2,288,967.22	2,289,311.79	2,515,667.13	2,612,160.00	1,940,735.95	2,728,532.00	116,372.00	4.46%
	Juvenile Probation	9,822.36	7,597.62	7,248.81	21,539.00	2,651.57	21,939.00	400.00	1.86%
	Confinement Of Prisoners	59.77	8.94	0.00	400.00	70.17	400.00	0.00	0.00%
	Regional Jail	838,624.17	926,058.69	880,844.21	736,673.00	724,788.21	699,894.00	-36,779.00	-4.99%
	Juvenile Detention	143,935.53	75,228.79	347,449.11	117,166.00	146,536.25	233,010.00	115,844.00	98.87%
	Jefferson Area Community Corrections & Drug Court	8,286.00	8,286.00	31,567.00	12,073.00	32,073.00	32,565.00	20,492.00	169.73%
	Building Official	268,446.45	246,705.51	291,520.38	284,203.00	225,501.64	365,132.00	80,929.00	28.48%
	Va Building Permit Fee	1,879.77	2,323.43	2,481.48	2,500.00	0.00	0.00	-2,500.00	-100.00%
	Animal Shelter	0.00	103,720.49	131,875.08	180,286.00	102,008.35	190,637.00	10,351.00	5.74%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Function, and Department

with Comparisons

FUND	Function/Department	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
		FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	Animal Control	239,635.89	172,397.95	168,420.35	164,641.00	122,052.42	175,503.00	10,862.00	6.60%
	Medical Examiner	2,438.45	180.00	2,653.45	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	46,292.00	46,121.00	39,272.00	57,000.00	44,088.00	45,000.00	-12,000.00	-21.05%
	Foothills Child Advocacy Center	2,400.00	2,400.00	2,600.00	2,600.00	2,600.00	2,000.00	-600.00	-23.08%
PUBLIC SAFETY		7,255,747.15	7,530,039.02	8,119,330.80	8,088,126.00	6,131,555.22	8,717,834.00	629,708.00	7.79%
	Transfer Station & Recycling Ctr	548,164.45	537,027.44	610,550.46	629,739.00	448,012.96	772,281.00	142,542.00	22.64%
	Facilities & Maintenance	615,672.86	585,066.86	624,439.16	630,267.00	441,302.62	675,432.00	45,165.00	7.17%
PUBLIC WORKS		1,163,837.31	1,122,094.30	1,234,989.62	1,260,006.00	889,315.58	1,447,713.00	187,707.00	14.90%
	Madison Health Department	158,700.00	158,700.00	170,879.74	204,121.00	204,121.00	226,636.00	22,515.00	11.03%
	Madison Free Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Piedmont Regional Dental Clinic	2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Community Services	93,894.00	110,113.00	177,629.00	202,576.00	202,576.00	212,705.00	10,129.00	5.00%
	Tax Relief For Elderly, Veterans, Surv Sp	65,839.67	73,707.68	83,137.85	0.00	0.00	0.00	0.00	0.00%
HEALTH & WELFARE		320,933.67	345,020.68	431,646.59	406,697.00	406,697.00	439,341.00	32,644.00	8.03%
	Germanna Community College	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00	-1,000.00	-20.00%
EDUCATION		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00	-1,000.00	-20.00%
	Parks & Recreation	375,212.38	371,003.87	273,505.39	316,715.00	275,981.74	353,817.00	37,102.00	11.71%
	Boys And Girls Club	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00%
	Senior Center	500.00	500.00	500.00	500.00	500.00	0.00	-500.00	-100.00%
	Madison County Fair	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	Madison Library	143,600.00	143,599.98	152,100.00	160,600.00	133,833.30	170,600.00	10,000.00	6.23%
PARKS, RECREATION, CULTURAL		521,812.38	517,603.85	428,605.39	479,315.00	411,815.04	524,917.00	45,602.00	9.51%
	Planning Commission	10,189.45	10,005.72	9,480.00	13,090.00	7,693.53	11,750.00	-1,340.00	-10.24%
	Zoning & Planning	157,035.95	169,411.85	187,674.28	199,517.00	134,817.40	204,751.00	5,234.00	2.62%
	Dept. Of Economic Development	121,189.62	110,962.83	122,096.15	142,107.00	94,700.95	153,560.00	11,453.00	8.06%
	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	3,000.00	3,000.00	2,000.00	-1,000.00	-33.33%
	Board Of Zoning Appeals	4,279.01	2,546.00	3,044.41	4,135.00	943.93	4,238.00	103.00	2.49%
	Building Code Appeals Board	0.00	0.00	0.00	400.00	0.00	420.00	20.00	5.00%
	Rappahannock-Rapidan Planning District	16,222.22	16,222.22	16,381.58	16,863.00	16,862.98	16,864.00	1.00	0.01%
	Va Regional Transit	0.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
	Geographic Information System	12,542.50	12,003.75	11,959.36	21,000.00	5,572.50	14,000.00	-7,000.00	-33.33%
	Piedmont Workforce Network	500.00	0.00	500.00	500.00	500.00	500.00	0.00	0.00%
	Skyline Cap	47,585.00	47,585.00	47,585.00	48,502.00	24,251.00	49,612.00	1,110.00	2.29%
	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%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Function, and Department

with Comparisons

FUND	Function/Department	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
		FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	Culpeper Soil & Water	29,321.00	29,321.00	31,333.00	31,333.00	15,666.50	27,418.00	-3,915.00	-12.49%
	Forestry Service	5,941.98	5,941.98	5,941.98	5,942.00	5,942.00	5,942.00	0.00	0.00%
	Northern Va 4-H	750.00	750.00	750.00	750.00	750.00	0.00	-750.00	-100.00%
	Extension & Cont'D Ed.	104,321.18	97,159.24	105,644.58	123,747.00	58,134.91	136,001.00	12,254.00	9.90%
	COMMUNITY DEVELOPMENT	530,877.91	527,909.59	568,390.34	635,886.00	393,835.70	652,056.00	16,170.00	2.54%
	Contingency Fund	0.00	0.00	0.00	297,019.00	0.00	482,027.00	185,008.00	62.29%
	Revenue Refunds	4,792.28	2,401.26	399.12	6,500.00	115,647.64	6,500.00	0.00	0.00%
	2020 Financing	145,613.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers	22,051,973.95	20,852,025.33	14,060,140.93	15,875,752.00	8,361,532.84	15,625,460.00	-250,292.00	-1.58%
	NONDEPARTMENTAL	22,202,379.98	20,854,426.59	14,060,540.05	16,179,271.00	8,477,180.48	16,113,987.00	-65,284.00	-0.40%
GENERAL FUND		34,627,375.95	33,633,075.47	28,035,878.59	30,647,440.00	19,155,558.82	31,564,626.00	917,186.00	2.99%
TOT TOURISM FUND									
	Tourism	65,183.71	39,562.00	60,887.80	50,000.00	75,685.26	70,119.00	20,119.00	40.24%
	Germanna Foundation Heritage Promotion Venture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	COMMUNITY DEVELOPMENT	65,183.71	39,562.00	60,887.80	50,000.00	75,685.26	70,119.00	20,119.00	40.24%
	Transfers	33,086.29	0.00	55,000.00	62,500.00	0.00	65,200.00	2,700.00	4.32%
	NONDEPARTMENTAL	33,086.29	0.00	55,000.00	62,500.00	0.00	65,200.00	2,700.00	13.64%
TOT TOURISM FUND		98,270.00	39,562.00	115,887.80	112,500.00	75,685.26	135,319.00	22,819.00	20.28%
COVID GRANTS Fund		122,844.34	2,284,212.97	10,659.49	0.00	0.00	0.00	0.00	0.00%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND									
	Welfare Administration	2,567,063.42	2,548,863.10	2,550,340.17	1,709,323.00	1,934,035.91	3,356,238.00	1,646,915.00	96.35%
	Assistance Payments	0.00	0.00	0.00	1,432,513.00	0.00	0.00	-1,432,513.00	-100.00%
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	HEALTH & WELFARE	2,567,063.42	2,548,863.10	2,550,340.17	3,141,836.00	1,934,035.91	3,356,238.00	214,402.00	6.82%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND		2,567,063.42	2,548,863.10	2,550,340.17	3,141,836.00	1,934,035.91	3,356,238.00	214,402.00	6.82%
CHILDREN'S SERVICE ACT (CSA) FUND									
	Comprehensive Service Act	2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
	HEALTH & WELFARE	2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
CHILDREN'S SERVICE ACT (CSA) FUND		2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%

Madison County, Virginia
Fiscal Year 2024 Budget-Expenditures by Fund, Function, and Department
with Comparisons

		Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND	Function/Department	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
DEBT SERVICE FUND									
	Public Improvement Referendum Bond 2017	9,397,855.02	319,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Lease-Election Equipment	27,532.33	27,532.33	27,532.33	27,532.00	27,532.33	0.00	-27,532.00	-100.00%
	Series 2020 A Public Facilities Lease Revenue Bond	0.00	297,416.67	951,000.00	950,411.00	950,410.00	943,230.00	-7,181.00	-0.76%
	Series 2020 B Public Facilities Lease Revenue Bond	0.00	145,000.52	145,621.10	145,014.00	145,014.10	143,997.00	-1,017.00	-0.70%
	Series 2020 C Public Facilities Lease Revenue Bond	0.00	263,579.49	582,231.60	582,883.00	582,882.90	603,524.00	20,641.00	3.54%
	Principal Cap Lease Moore Bldg	0.00	21,112.80	21,634.39	21,114.00	17,595.00	21,113.00	-1.00	0.00%
	NONDEPARTMENTAL	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
DEBT SERVICE FUND		9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
SCHOOL OPERATING FUND									
	School - Instruction	14,818,384.15	14,666,934.83	16,882,658.18	17,621,098.00	12,712,866.81	17,189,672.00	-431,426.00	-2.45%
	School - Admin, Attend, & Health	1,148,561.79	1,207,921.76	1,294,143.22	1,352,009.00	990,279.60	1,415,565.00	63,556.00	4.70%
	School - Pupil Transportation	1,508,384.71	1,456,622.32	1,882,665.34	1,686,575.00	1,177,952.56	1,742,291.00	55,716.00	3.30%
	School - Operations & Maintenance	2,121,214.94	2,093,587.76	2,431,186.14	2,596,584.00	2,385,176.48	2,946,986.00	350,402.00	13.49%
	School - Facilities	0.00	0.00	0.00	1,472,629.00	98,382.27	0.00	-1,472,629.00	-100.00%
	School - Technology	723,275.67	863,389.97	976,077.93	675,914.00	547,844.95	845,991.00	170,077.00	25.16%
	School - Non-Instructional Operation	45,176.45	55,242.26	54,980.08	55,555.00	32,234.60	55,555.00	0.00	0.00%
	EDUCATION	20,364,997.71	20,343,698.90	23,521,710.89	25,460,364.00	17,944,737.27	24,196,060.00	-1,264,304.00	-4.97%
SCHOOL OPERATING FUND		20,364,997.71	20,343,698.90	23,521,710.89	25,460,364.00	17,944,737.27	24,196,060.00	-1,264,304.00	-4.97%
SCHOOL FOOD SERVICE FUND									
	School-Food Service	1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
SCHOOL FOOD SERVICE FUND		1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
ALL OPERATING FUNDS		70,328,901.32	62,892,269.57	58,401,107.18	64,655,594.00	42,205,545.55	64,225,607.00	-429,987.00	-0.67%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

			Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
GENERAL FUND										
11100	BOARD OF SUPERVISORS									
	1110-1110-01-11100-501110-0000-000000-00000-0000-	SALARIES AND WAGES BOARDS AND	46,000.08	46,000.08	46,000.08	46,000.00	32,583.39	46,000.00	0.00	0.00%
	1110-1110-01-11100-552100-0000-000000-00000-0000-	FICA	3,519.12	3,519.12	3,519.12	3,519.00	2,492.71	3,519.00	0.00	0.00%
	1110-1110-01-11100-552500-0000-000000-00000-0000-	UNEMPLOYMENT	59.82	747.75	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1110-01-11100-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT SUBSCR	0.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1110-01-11100-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	0.00	135.41	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1110-01-11100-665810-0000-000000-00000-0000-	DUES	4,238.00	3,733.00	4,233.00	5,000.00	3,363.00	5,000.00	0.00	0.00%
	1110-1110-01-11100-685530-0000-000000-00000-0000-	LODGING & MEALS	5,031.65	1,811.26	1,948.12	5,000.00	3,255.70	5,000.00	0.00	0.00%
	1110-1110-01-11100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	2,025.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	0.00%
	1110-1110-01-11100-695800-0000-000000-00000-0000-	MICELLANEOUS	2,312.80	441.60	2,196.60	2,500.00	1,375.63	2,500.00	0.00	0.00%
		BOARD OF SUPERVISORS	63,186.47	57,288.22	57,896.92	65,019.00	43,070.43	65,019.00	0.00	0.00%
12110	COUNTY ADMINISTRATOR									
	1110-2120-01-12110-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	171,740.40	177,181.52	186,473.83	173,250.00	122,502.39	183,250.00	10,000.00	5.77%
	1110-2120-01-12110-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	5,003.92	1,834.00	10,992.50	2,100.00	0.00	2,140.00	40.00	1.90%
	1110-2120-01-12110-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	0.00	2,448.94	1,646.85	2,100.00	647.34	2,000.00	-100.00	-4.76%
	1110-2120-01-12110-501900-0000-000000-00000-0000-	LEAVE PAYOUT	0.00	0.00	6,475.20	0.00	0.00	0.00	0.00	0.00%
	1110-2120-01-12110-552100-0000-000000-00000-0000-	FICA	12,954.70	13,294.08	15,220.87	12,623.00	8,985.22	14,018.00	1,395.00	11.05%
	1110-2120-01-12110-552210-0000-000000-00000-0000-	VRS	14,666.64	18,763.52	16,670.50	13,572.00	10,094.26	20,471.00	6,899.00	50.83%
	1110-2120-01-12110-552212-0000-000000-00000-0000-	VRS HYBRID	0.00	0.00	2,595.74	4,640.00	2,732.57	0.00	-4,640.00	-100.00%
	1110-2120-01-12110-552214-0000-000000-00000-0000-	VRS HYBRID 401A	0.00	0.00	299.98	450.00	332.11	0.00	-450.00	-100.00%
	1110-2120-01-12110-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	0.00	0.00	159.04	239.00	176.07	0.00	-239.00	-100.00%
	1110-2120-01-12110-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	0.00	0.00	281.28	0.00	689.08	0.00	0.00	0.00%
	1110-2120-01-12110-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	137.28	230.32	243.72	198.00	122.47	181.00	-17.00	-8.59%
	1110-2120-01-12110-552310-0000-000000-00000-0000-	HEALTH INSURANCE	19,341.06	20,039.51	23,664.55	28,170.00	20,563.31	39,102.00	10,932.00	38.81%
	1110-2120-01-12110-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,250.00	2,374.32	2,511.44	2,211.00	1,640.66	2,425.00	214.00	9.68%
	1110-2120-01-12110-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	124.92	125.64	634.84	143.00	98.24	143.00	0.00	0.00%
	1110-2120-01-12110-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	155.00	107.00	0.00	27.00	0.00	0.00	0.00%
	1110-2120-01-12110-610135-0000-000000-00000-0000-	PATIENT CENTERED OUTREACH RES	333.20	363.30	401.66	0.00	0.00	0.00	0.00	0.00%
	1110-2120-01-12110-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	37.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2120-01-12110-610148-0000-000000-00000-0000-	CONSULTING SERVICES	19,019.31	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00%
	1110-2120-01-12110-610158-0000-000000-00000-0000-	BROADBAND CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2120-01-12110-610159-0000-000000-00000-0000-	OTHER PROFESSIONAL SERVICES	0.00	175.00	1,149.00	17,818.00	170.00	10,000.00	-7,818.00	-43.88%
	1110-2120-01-12110-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	0.00	0.00	22,379.45	8,400.00	0.00	8,000.00	-400.00	-4.76%
	1110-2120-01-12110-635210-0000-000000-00000-0000-	POSTAL SERVICES	237.00	325.70	327.34	300.00	666.66	400.00	100.00	33.33%
	1110-2120-01-12110-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,210.28	697.63	459.61	800.00	89.54	500.00	-300.00	-37.50%
	1110-2120-01-12110-643510-0000-000000-00000-0000-	PRINTING	0.00	112.50	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2120-01-12110-643610-0000-000000-00000-0000-	ADVERTISING	6,996.24	11,431.84	3,281.20	3,000.00	3,351.34	4,000.00	1,000.00	33.33%
	1110-2120-01-12110-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	456.91	458.30	434.18	500.00	451.30	500.00	0.00	0.00%
	1110-2120-01-12110-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,304.10	881.56	531.07	2,000.00	267.43	1,000.00	-1,000.00	-50.00%
	1110-2120-01-12110-660080-0000-000000-00000-0000-	FUEL OIL	123.34	55.37	20.38	500.00	0.00	1,000.00	500.00	100.00%
	1110-2120-01-12110-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	48.42	164.13	0.00	300.00	0.00	1,000.00	700.00	233.33%
	1110-2120-01-12110-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	95.83	69.18	255.99	100.00	108.99	100.00	0.00	0.00%
	1110-2120-01-12110-665810-0000-000000-00000-0000-	DUES	1,590.21	2,783.84	179.00	1,600.00	1,250.00	1,200.00	-400.00	-25.00%
	1110-2120-01-12110-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	2,399.87	2,500.29	3,592.24	4,500.00	3,278.77	4,500.00	0.00	0.00%
	1110-2120-01-12110-685510-0000-000000-00000-0000-	MILEAGE	0.00	0.00	0.00	200.00	0.00	200.00	0.00	0.00%
	1110-2120-01-12110-685530-0000-000000-00000-0000-	LODGING & MEALS	386.03	0.00	105.78	2,000.00	800.16	2,000.00	0.00	0.00%
	1110-2120-01-12110-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	842.64	450.00	1,295.00	2,000.00	0.00	2,000.00	0.00	0.00%
	1110-2120-01-12110-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,628.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2120-01-12110-810300-0000-000000-00000-0000-	IT EQUIPMENT	229.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		COUNTY ADMINISTRATOR	263,158.23	256,915.49	314,389.24	283,714.00	179,044.91	300,130.00	16,416.00	5.79%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
12210	COUNTY ATTORNEY									
	1110-1210-01-12210-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	0.00	0.00	27,920.04	0.00	41,531.00	5,860.00	5,860.00	100.00%
	1110-1210-01-12210-552100-0000-000000-00000-0000-	FICA	0.00	0.00	2,135.88	4,272.00	3,177.13	448.00	-3,824.00	-89.51%
	1110-1210-01-12210-552310-0000-000000-00000-0000-	HEALTH INSURANCE	0.00	0.00	4,476.00	8,952.00	6,607.50	5,112.00	-3,840.00	-42.90%
	1110-1210-01-12210-610148-0000-000000-00000-0000-	CONSULTING SERVICES	5,526.32	2,029.53	1,192.88	2,500.00	0.00	2,500.00	0.00	0.00%
	1110-1210-01-12210-610150-0000-000000-00000-0000-	LEGAL SERVICES	63,834.75	111,501.00	63,940.52	16,000.00	7,695.00	96,000.00	80,000.00	500.00%
	1110-1210-01-12210-610153-0000-000000-00000-0000-	ATTORNEY & CONSULT FEES	0.00	0.00	0.00	55,840.00	0.00	16,000.00	-39,840.00	-71.35%
	1110-1210-01-12210-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	528.00	804.00	723.60	500.00	606.00	500.00	0.00	0.00%
	LEGAL SERVICES		69,889.07	114,334.53	100,388.92	88,064.00	59,616.63	126,420.00	38,356.00	43.55%
12240	AUDITOR									
	1110-2130-01-12240-610120-0000-000000-00000-0000-	AUDITING SERVICES	40,820.48	48,456.26	54,271.26	63,000.00	65,179.13	70,500.00	7,500.00	11.90%
	1110-2130-01-12240-610124-0000-000000-00000-0000-	ACCOUNTING SERVICES	0.00	0.00	0.00	1,500.00	0.00	0.00	-1,500.00	-100.00%
	1110-2130-01-12240-610126-0000-000000-00000-0000-	VALUATION SERVICES	2,500.00	7,800.00	2,500.00	8,500.00	8,300.00	2,500.00	-6,000.00	-70.59%
	AUDITOR		43,320.48	56,256.26	56,771.26	73,000.00	73,479.13	73,000.00	0.00	0.00%
12310	COMMISSIONER OF REVENUE									
	1110-4230-01-12310-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	164,635.65	170,581.84	186,354.28	190,357.00	132,671.49	196,834.00	6,477.00	3.40%
	1110-4230-01-12310-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	352.00	0.00	0.00	6,277.00	0.00	12,000.00	5,723.00	91.17%
	1110-4230-01-12310-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4230-01-12310-501900-0000-000000-00000-0000-	LEAVE PAYOUT	0.00	0.00	4,358.40	0.00	0.00	0.00	0.00	0.00%
	1110-4230-01-12310-552100-0000-000000-00000-0000-	FICA	11,504.29	12,028.64	13,530.28	14,327.00	9,450.75	15,976.00	1,649.00	11.51%
	1110-4230-01-12310-552210-0000-000000-00000-0000-	VRS	14,045.28	18,064.56	17,865.44	21,180.00	12,072.21	17,895.00	-3,285.00	-15.51%
	1110-4230-01-12310-552212-0000-000000-00000-0000-	VRS HYBRID	0.00	0.00	1,630.32	3,506.00	2,245.66	3,015.00	-491.00	-14.00%
	1110-4230-01-12310-552214-0000-000000-00000-0000-	VRS HYBRID 401A	0.00	0.00	170.03	340.00	258.72	386.00	46.00	13.53%
	1110-4230-01-12310-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	0.00	0.00	90.21	180.00	137.12	205.00	25.00	13.89%
	1110-4230-01-12310-552218-0000-000000-00000-0000-	VRS RET - DC VOLUNTARY EMPLOYE	0.00	0.00	0.00	0.00	421.30	965.00	965.00	100.00%
	1110-4230-01-12310-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	0.00	0.00	0.00	236.00	0.00	0.00	-236.00	-100.00%
	1110-4230-01-12310-552310-0000-000000-00000-0000-	HEALTH INSURANCE	27,509.16	29,172.48	29,837.08	31,937.00	27,130.00	45,930.00	13,993.00	43.81%
	1110-4230-01-12310-552312-0000-000000-00000-0000-	EMPLOYER HSA CONTRIBUTION	0.00	0.00	252.00	1,008.00	431.50	0.00	-1,008.00	-100.00%
	1110-4230-01-12310-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,154.56	2,285.84	2,488.32	2,510.00	1,776.82	2,638.00	128.00	5.10%
	1110-4230-01-12310-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	119.72	120.48	133.80	95.00	95.00	95.00	0.00	0.00%
	1110-4230-01-12310-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	0.00	67.00	0.00	0.00	0.00	0.00	0.00%
	1110-4230-01-12310-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	5,910.87	6,267.04	5,775.69	13,500.00	5,071.88	13,500.00	0.00	0.00%
	1110-4230-01-12310-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	57.50	213.00	0.00	235.00	0.00	0.00	-235.00	-100.00%
	1110-4230-01-12310-635210-0000-000000-00000-0000-	POSTAL SERVICES	130.00	666.00	198.00	550.00	550.00	600.00	50.00	9.09%
	1110-4230-01-12310-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	15.08	7.49	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4230-01-12310-643610-0000-000000-00000-0000-	ADVERTISING	403.52	252.52	736.52	550.00	0.00	550.00	0.00	0.00%
	1110-4230-01-12310-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	523.50	542.35	312.41	600.00	672.65	600.00	0.00	0.00%
	1110-4230-01-12310-660080-0000-000000-00000-0000-	FUEL OIL	23.24	0.00	0.00	200.00	34.08	200.00	0.00	0.00%
	1110-4230-01-12310-665810-0000-000000-00000-0000-	DUES	834.00	490.00	270.00	490.00	405.00	490.00	0.00	0.00%
	1110-4230-01-12310-665814-0000-000000-00000-0000-	RECORDS MANAGMENT SYSTEM	1,980.00	1,980.00	3,080.00	2,000.00	400.00	2,000.00	0.00	0.00%
	1110-4230-01-12310-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,394.67	1,780.52	1,518.31	1,800.00	1,266.43	1,800.00	0.00	0.00%
	1110-4230-01-12310-685510-0000-000000-00000-0000-	MILEAGE	390.97	0.00	211.68	500.00	507.97	600.00	100.00	20.00%
	1110-4230-01-12310-685530-0000-000000-00000-0000-	LODGING & MEALS	535.03	0.00	616.03	750.00	884.50	750.00	0.00	0.00%
	1110-4230-01-12310-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	505.00	610.00	545.00	1,500.00	905.00	1,500.00	0.00	0.00%
	1110-4230-01-12310-695800-0000-000000-00000-0000-	MICELLANEOUS	3,300.00	3,600.00	3,000.00	3,600.00	2,100.00	3,600.00	0.00	0.00%
	1110-4230-01-12310-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	263.14	242.40	185.97	0.00	0.00	0.00	0.00	0.00%
	1110-4230-01-12310-810200-0000-000000-00000-0000-	OFFICE FURNITURE	0.00	0.00	285.96	0.00	0.00	0.00	0.00	0.00%
	COMMISSIONER OF REVENUE		236,587.18	248,905.16	273,512.73	298,228.00	199,488.08	322,129.00	23,901.00	8.01%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
12311	LAND USE PROGRAM									
	1110-4230-01-12311-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	1110-4230-01-12311-635210-0000-000000-00000-0000-	POSTAL SERVICES	800.00	700.00	0.00	800.00	800.00	800.00	0.00	0.00%
	1110-4230-01-12311-643610-0000-000000-00000-0000-	ADVERTISING	203.52	220.00	237.52	300.00	252.52	300.00	0.00	0.00%
	1110-4230-01-12311-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	34.05	0.00	225.96	300.00	334.23	300.00	0.00	0.00%
	LAND USE PROGRAM		1,537.57	1,420.00	963.48	1,900.00	1,886.75	1,900.00	0.00	0.00%
12312	PERSONAL PROPERTY									
	1110-4230-01-12312-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	2,136.18	2,749.00	3,909.24	3,785.00	350.98	4,000.00	215.00	5.68%
	1110-4230-01-12312-635210-0000-000000-00000-0000-	POSTAL SERVICES	549.22	551.84	456.57	850.00	800.00	850.00	0.00	0.00%
	1110-4230-01-12312-643610-0000-000000-00000-0000-	ADVERTISING	150.00	252.52	252.52	200.00	0.00	200.00	0.00	0.00%
	1110-4230-01-12312-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	330.29	306.07	348.89	500.00	435.69	500.00	0.00	0.00%
	PERSONAL PROPERTY		3,165.69	3,859.43	4,967.22	5,335.00	1,586.67	5,550.00	215.00	4.03%
12320	ASSESSOR									
	1110-4230-01-12320-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	2,295.00	0.00	0.00	2,000.00	2,000.00	5,000.00	3,000.00	150.00%
	1110-4230-01-12320-610170-0000-000000-00000-0000-	ASSESSOR SERVICES	7,000.00	6,875.00	11,990.00	8,500.00	14,128.00	12,000.00	3,500.00	41.18%
	1110-4230-01-12320-635210-0000-000000-00000-0000-	POSTAL SERVICES	0.00	0.00	250.00	250.00	0.00	250.00	0.00	0.00%
	ASSESSOR		9,295.00	6,875.00	12,240.00	10,750.00	16,128.00	17,250.00	6,500.00	60.47%
12330	BOARD OF EQUALIZATION									
	1110-1400-01-12330-501110-0000-000000-00000-0000-	SALARIES AND WAGES BOARDS AND	1,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1400-01-12330-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	4,078.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1400-01-12330-552100-0000-000000-00000-0000-	FICA	312.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1400-01-12330-635210-0000-000000-00000-0000-	POSTAL SERVICES	45.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	BOARD OF EQUALIZATION		5,886.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
12410	TREASURER									
	1110-4240-01-12410-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	161,515.68	164,647.04	174,522.96	183,250.00	129,802.31	192,413.00	9,163.00	5.00%
	1110-4240-01-12410-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	8,360.55	9,269.57	10,570.46	11,897.00	7,901.27	12,994.00	1,097.00	9.22%
	1110-4240-01-12410-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	0.00	0.00	241.22	894.00	0.00	939.00	45.00	5.03%
	1110-4240-01-12410-552100-0000-000000-00000-0000-	FICA	11,757.86	12,048.72	13,160.64	14,489.00	9,943.78	15,786.00	1,297.00	8.95%
	1110-4240-01-12410-552210-0000-000000-00000-0000-	VRS	13,793.28	17,436.00	18,482.13	19,739.00	14,680.64	21,762.00	2,023.00	10.25%
	1110-4240-01-12410-552310-0000-000000-00000-0000-	HEALTH INSURANCE	26,480.88	28,245.84	26,177.64	30,938.00	20,976.50	31,560.00	622.00	2.01%
	1110-4240-01-12410-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,115.84	2,206.40	2,338.56	2,339.00	1,739.27	2,578.00	239.00	10.22%
	1110-4240-01-12410-610161-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	124.84	122.80	137.16	133.00	111.16	133.00	0.00	0.00%
	1110-4240-01-12410-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	0.00	94.00	0.00	27.00	0.00	0.00	0.00%
	1110-4240-01-12410-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	8,989.17	7,791.53	5,522.10	8,800.00	7,250.57	9,000.00	200.00	2.27%
	1110-4240-01-12410-610161-0000-000000-00000-0000-	BANK SERVICE FEES	498.42	7,921.92	6,681.81	4,500.00	7,621.92	6,000.00	1,500.00	33.33%
	1110-4240-01-12410-610162-0000-000000-00000-0000-	ELECTRONIC PAYMENT SERVICE	0.00	0.00	167.50	0.00	201.00	400.00	400.00	100.00%
	1110-4240-01-12410-610163-0000-000000-00000-0000-	WEB HOSTING FEES	8,160.00	8,160.00	7,160.00	2,500.00	0.00	0.00	-2,500.00	-100.00%
	1110-4240-01-12410-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	0.00	2,497.22	3,198.42	2,500.00	0.00	2,500.00	0.00	0.00%
	1110-4240-01-12410-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	57.50	63.00	0.00	200.00	0.00	200.00	0.00	0.00%
	1110-4240-01-12410-635210-0000-000000-00000-0000-	POSTAL SERVICES	12,076.00	17,106.00	15,892.60	17,100.00	18,201.50	20,000.00	2,900.00	16.96%
	1110-4240-01-12410-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	15.08	7.46	0.00	50.00	0.00	50.00	0.00	0.00%
	1110-4240-01-12410-643610-0000-000000-00000-0000-	ADVERTISING	300.00	619.00	549.00	1,500.00	259.00	1,500.00	0.00	0.00%
	1110-4240-01-12410-643840-0000-000000-00000-0000-	RECORDING FEES	0.00	0.00	0.00	50.00	0.00	50.00	0.00	0.00%
	1110-4240-01-12410-643850-0000-000000-00000-0000-	DMV FEES	9,700.00	8,500.00	4,150.00	8,750.00	4,900.00	8,750.00	0.00	0.00%
	1110-4240-01-12410-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	2,751.56	1,668.46	4,824.33	2,500.00	2,813.91	5,000.00	2,500.00	100.00%
	1110-4240-01-12410-665810-0000-000000-00000-0000-	DUES	0.00	505.00	505.00	700.00	480.00	700.00	0.00	0.00%
	1110-4240-01-12410-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,394.67	1,714.23	1,468.40	1,750.00	1,543.19	1,800.00	50.00	2.86%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

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			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-4240-01-12410-685510-0000-000000-00000-0000-	MILEAGE	0.00	0.00	224.64	500.00	55.00	600.00	100.00	20.00%
	1110-4240-01-12410-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	450.42	679.64	1,000.00	369.82	1,500.00	500.00	50.00%
	1110-4240-01-12410-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	960.00	700.00	625.00	1,475.00	555.00	1,500.00	25.00	1.69%
	1110-4240-01-12410-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	180.00	182.17	312.75	700.00	0.00	700.00	0.00	0.00%
	1110-4240-01-12410-810200-0000-000000-00000-0000-	OFFICE FURNITURE	0.00	0.00	315.37	500.00	0.00	500.00	0.00	0.00%
	1110-4240-01-12410-810300-0000-000000-00000-0000-	IT EQUIPMENT	0.00	80.02	53.93	750.00	0.00	750.00	0.00	0.00%
TREASURER			269,231.33	291,942.80	298,055.26	319,504.00	229,432.84	339,665.00	20,161.00	6.31%
12420	FINANCE DEPARTMENT									
	1110-2130-01-12420-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	154,135.20	136,296.06	131,626.72	235,533.00	153,187.07	255,572.00	20,039.00	8.51%
	1110-2130-01-12420-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	21,978.38	1,740.00	0.00	950.00	0.00	0.00	0.00%
	1110-2130-01-12420-501900-0000-000000-00000-0000-	LEAVE PAYOUT	0.00	10,300.65	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2130-01-12420-552100-0000-000000-00000-0000-	FICA	11,408.70	12,634.08	9,525.53	17,473.00	10,971.62	19,551.00	2,078.00	11.89%
	1110-2130-01-12420-552210-0000-000000-00000-0000-	VRS	6,024.96	5,077.24	5,003.76	15,534.00	3,974.60	5,655.00	-9,879.00	-63.60%
	1110-2130-01-12420-552212-0000-000000-00000-0000-	VRS HYBRID	5,675.40	7,581.62	7,891.94	8,706.00	11,548.98	19,749.00	11,043.00	126.84%
	1110-2130-01-12420-552214-0000-000000-00000-0000-	VRS HYBRID 401A	835.92	866.64	843.78	870.00	1,190.55	2,056.00	1,186.00	136.32%
	1110-2130-01-12420-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	443.04	459.38	447.38	483.00	631.07	1,090.00	607.00	125.67%
	1110-2130-01-12420-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	626.88	729.12	199.80	853.00	728.02	1,446.00	593.00	69.52%
	1110-2130-01-12420-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	123.36	175.04	171.12	275.00	154.38	256.00	-19.00	-6.91%
	1110-2130-01-12420-552310-0000-000000-00000-0000-	HEALTH INSURANCE	22,315.68	15,141.60	25,309.60	32,508.00	32,223.00	54,144.00	21,636.00	66.56%
	1110-2130-01-12420-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,019.12	1,803.74	1,763.76	3,063.00	2,066.49	3,425.00	362.00	11.82%
	1110-2130-01-12420-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	112.48	112.32	166.00	124.00	124.00	124.00	0.00	0.00%
	1110-2130-01-12420-610124-0000-000000-00000-0000-	ACCOUNTING SERVICES	0.00	0.00	160,146.29	59,000.00	51,200.17	20,000.00	-39,000.00	-66.10%
	1110-2130-01-12420-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	134.00	0.00	67.00	67.00	67.00	0.00	0.00%
	1110-2130-01-12420-610164-0000-000000-00000-0000-	FINANCE CHARGES AND FEES	0.00	507.90	35.61	0.00	136.09	0.00	0.00	0.00%
	1110-2130-01-12420-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT SUBSCR	0.00	671.77	40.00	3,114.00	2,541.81	3,000.00	-114.00	-3.66%
	1110-2130-01-12420-635210-0000-000000-00000-0000-	POSTAL SERVICES	3,819.45	674.94	26.95	3,500.00	695.41	1,500.00	-2,000.00	-57.14%
	1110-2130-01-12420-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	5,609.88	3,590.24	5,073.06	5,500.00	4,506.75	5,500.00	0.00	0.00%
	1110-2130-01-12420-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	159.98	367.86	566.79	750.00	736.77	1,500.00	750.00	100.00%
	1110-2130-01-12420-665810-0000-000000-00000-0000-	DUES	0.00	50.00	459.00	750.00	524.00	800.00	50.00	6.67%
	1110-2130-01-12420-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	2,660.28	2,660.28	2,216.90	2,661.00	842.02	1,300.00	-1,361.00	-51.15%
	1110-2130-01-12420-685510-0000-000000-00000-0000-	MILEAGE	564.01	293.85	22.85	750.00	48.08	500.00	-250.00	-33.33%
	1110-2130-01-12420-685530-0000-000000-00000-0000-	LODGING & MEALS	448.32	31.14	0.00	2,000.00	120.99	2,000.00	0.00	0.00%
	1110-2130-01-12420-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	374.00	1,743.99	3,142.00	3,000.00	1,930.00	5,000.00	2,000.00	66.67%
	1110-2130-01-12420-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	112.44	542.50	79.90	750.00	2,278.27	500.00	-250.00	-33.33%
	1110-2130-01-12420-810300-0000-000000-00000-0000-	IT EQUIPMENT	1,355.94	0.00	0.00	10,000.00	5,403.98	2,000.00	-8,000.00	-80.00%
	1110-2130-01-12420-920000-0000-000000-00000-0000-	CONTINGENCY GENERAL OPERATI	0.00	547.72	0.00	0.00	0.00	0.00	0.00	0.00%
FINANCE DEPARTMENT			218,825.04	224,972.06	356,498.74	407,264.00	288,781.12	406,735.00	-529.00	-0.13%
12510	DATA PROCESSING AND TECHNOLOGY									
	1110-2140-01-12510-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	28,888.82	64,999.92	68,250.00	131,663.00	57,420.63	131,184.00	-479.00	-0.36%
	1110-2140-01-12510-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
	1110-2140-01-12510-552100-0000-000000-00000-0000-	FICA	2,182.92	4,926.48	5,199.92	10,072.00	4,425.46	10,036.00	-36.00	-0.36%
	1110-2140-01-12510-552212-0000-000000-00000-0000-	VRS HYBRID	1,635.91	4,608.72	4,839.03	12,383.00	4,484.48	10,233.00	-2,150.00	-17.36%
	1110-2140-01-12510-552214-0000-000000-00000-0000-	VRS HYBRID 401A	270.85	650.05	682.53	683.00	574.12	1,310.00	627.00	91.80%
	1110-2140-01-12510-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	143.50	344.40	361.55	362.00	304.39	694.00	332.00	91.71%
	1110-2140-01-12510-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	406.31	1,625.09	1,706.12	1,707.00	1,435.47	3,276.00	1,569.00	91.92%
	1110-2140-01-12510-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	21.70	84.48	88.80	146.00	57.49	131.00	-15.00	-10.27%
	1110-2140-01-12510-552310-0000-000000-00000-0000-	HEALTH INSURANCE	3,785.40	7,570.80	7,631.80	16,308.00	7,198.00	18,252.00	1,944.00	11.92%
	1110-2140-01-12510-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	354.80	870.96	914.64	1,765.00	769.39	1,756.00	-9.00	-0.51%
	1110-2140-01-12510-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	50.92	45.64	50.36	57.00	57.00	57.00	0.00	0.00%
	1110-2140-01-12510-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	93,856.91	125,747.59	182,955.25	200,000.00	187,877.39	145,003.00	-54,997.00	-27.50%
	1110-2140-01-12510-610148-0000-000000-00000-0000-	CONSULTING SERVICES	64,650.56	36,942.57	653.30	38,000.00	0.00	36,000.00	-2,000.00	-5.26%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2140-01-12510-610149-0000-000000-00000-0000-	ANNUAL SUPPORT FEES ERP	0.00	31,321.00	110,851.26	128,341.00	54,756.77	135,030.00	6,689.00	5.21%
	1110-2140-01-12510-610150-0000-000000-00000-0000-	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2140-01-12510-630312-0000-000000-00000-0000-	SOFTWARE PURCHASES AND MAINT	3,527.00	3,017.76	6,738.08	10,000.00	2,466.71	5,000.00	-5,000.00	-50.00%
	1110-2140-01-12510-630313-0000-000000-00000-0000-	HARDWARE MAINTENANCE	1,052.31	839.13	1,137.80	15,000.00	22,679.82	0.00	-15,000.00	-100.00%
	1110-2140-01-12510-630314-0000-000000-00000-0000-	WEBSITE MANAGEMENT	7,090.00	7,100.00	7,420.83	7,500.00	8,270.50	5,000.00	-2,500.00	-33.33%
	1110-2140-01-12510-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT SUBSCR	988.68	5,747.85	0.00	0.00	0.00	0.00	0.00	100.00%
	1110-2140-01-12510-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	173.14	595.27	875.81	800.00	646.10	1,200.00	400.00	50.00%
	1110-2140-01-12510-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	354.60	250.48	250.00	198.29	0.00	-250.00	-100.00%
	1110-2140-01-12510-660400-0000-000000-00000-0000-	COMPUTER SUPPLIES	0.00	1,914.15	1,467.49	3,000.00	2,797.47	2,000.00	-1,000.00	-33.33%
	1110-2140-01-12510-685510-0000-000000-00000-0000-	MILEAGE	0.00	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	1110-2140-01-12510-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	0.00	0.00	2,000.00	0.00	1,000.00	-1,000.00	-50.00%
	1110-2140-01-12510-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	0.00	0.00	1,000.00	0.00	1,500.00	500.00	50.00%
	1110-2140-01-12510-810300-0000-000000-00000-0000-	IT EQUIPMENT	85,890.99	1,906.23	156.83	20,000.00	18,292.04	20,000.00	0.00	0.00%
	1110-2140-01-12510-811400-0000-000000-00000-0000-	TELEPHONE SYSTEM	70,814.04	12,334.96	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2140-01-12510-811900-0000-000000-00000-0000-	NETWORK UPGRADES	0.00	4,610.20	0.00	0.00	0.00	0.00	0.00	0.00%
	DATA PROCESSING AND TECHNOLOGY		365,784.76	318,157.85	402,231.88	601,287.00	374,711.52	528,912.00	-72,375.00	-12.04%
13100	ELECTORAL BOARD									
	1110-1310-01-13100-552100-0000-000000-00000-0000-	FICA	0.00	-134.70	23.72	0.00	15.30	0.00	0.00	0.00%
	1110-1310-01-13100-552700-0000-000000-00000-0000-	WORKMAN S COMPENSATION	0.00	0.00	0.00	10.00	0.00	10.00	0.00	0.00%
	1110-1310-01-13100-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	6,776.25	6,254.25	7,302.00	6,500.00	0.00	8,000.00	1,500.00	23.08%
	1110-1310-01-13100-610166-0000-000000-00000-0000-	TRAINING SERVICES	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
	1110-1310-01-13100-620210-0000-000000-00000-0000-	ELECTORAL BOARD FEES	6,638.97	6,788.97	6,713.90	7,500.00	4,879.35	7,500.00	0.00	0.00%
	1110-1310-01-13100-620211-0000-000000-00000-0000-	OFFICERS OF ELECTION FEES	13,755.00	11,230.00	13,195.00	17,000.00	9,790.00	20,000.00	3,000.00	17.65%
	1110-1310-01-13100-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	1,900.00	1,313.55	3,500.00	5,500.00	3,357.00	7,200.00	1,700.00	30.91%
	1110-1310-01-13100-643610-0000-000000-00000-0000-	ADVERTISING	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
	1110-1310-01-13100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	13,110.21	13,345.30	17,433.98	16,000.00	4,379.11	19,000.00	3,000.00	18.75%
	1110-1310-01-13100-665810-0000-000000-00000-0000-	DUES & MEMBERSHIPS	0.00	180.00	180.00	200.00	200.00	200.00	0.00	0.00%
	1110-1310-01-13100-675430-0000-000000-00000-0000-	LEASE BUILDINGS	4,050.00	2,700.00	2,750.00	4,200.00	1,400.00	6,000.00	1,800.00	42.86%
	1110-1310-01-13100-685510-0000-000000-00000-0000-	MILEAGE	639.33	507.56	785.58	1,200.00	259.20	1,200.00	0.00	0.00%
	1110-1310-01-13100-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	43.71	33.15	800.00	71.53	1,000.00	200.00	25.00%
	1110-1310-01-13100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	225.00	0.00	325.00	200.00	0.00	500.00	300.00	150.00%
	1110-1310-01-13100-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	0.00	0.00	0.00	10,000.00	7,154.00	0.00	-10,000.00	-100.00%
	1110-1310-01-13100-765060-0000-000000-00000-0000-	CONSOLIDATING POLLING PLACES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	ELECTORAL BOARD		47,094.76	42,228.64	52,242.33	69,110.00	31,505.49	77,110.00	8,000.00	11.58%
13101	Elec Board Non Profit Grant									
	1110-1310-01-13101-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	5,026.35	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1310-01-13101-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	0.00	1,102.65	0.00	0.00	0.00	0.00	0.00	0.00%
	Elec Board Non Profit Grant		0.00	6,129.00	0.00	0.00	0.00	0.00	0.00	0.00%
13200	REGISTRAR									
	1110-1320-01-13200-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	49,255.92	51,536.72	75,135.12	78,892.00	55,881.89	82,837.00	3,945.00	5.00%
	1110-1320-01-13200-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	11,629.21	14,255.88	17,709.68	22,050.00	20,640.43	33,572.00	11,522.00	52.25%
	1110-1320-01-13200-552100-0000-000000-00000-0000-	FICA	4,580.78	4,930.15	7,003.34	7,355.00	5,783.86	8,905.00	1,550.00	21.07%
	1110-1320-01-13200-552212-0000-000000-00000-0000-	VRS HYBRID	3,573.24	4,684.64	6,078.36	6,998.00	4,364.41	6,469.00	-529.00	-7.56%
	1110-1320-01-13200-552214-0000-000000-00000-0000-	VRS HYBRID 401A	490.16	515.36	751.44	800.00	558.79	828.00	28.00	3.50%
	1110-1320-01-13200-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	259.90	273.12	398.16	300.00	296.14	439.00	139.00	46.33%
	1110-1320-01-13200-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	123.12	257.60	1,127.06	400.00	1,397.02	2,071.00	1,671.00	417.75%
	1110-1320-01-13200-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	0.00	0.00	0.00	91.00	0.00	0.00	-91.00	-100.00%
	1110-1320-01-13200-552310-0000-000000-00000-0000-	HEALTH INSURANCE	11,180.50	14,030.88	14,172.72	14,472.00	12,681.00	18,402.00	3,930.00	27.16%
	1110-1320-01-13200-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	642.30	690.56	1,006.80	1,007.00	748.85	1,110.00	103.00	10.23%
	1110-1320-01-13200-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	54.48	50.72	60.52	95.00	57.24	95.00	0.00	0.00%
	1110-1320-01-13200-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	134.00	0.00	67.00	0.00	67.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-1320-01-13200-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	460.00	340.00	1,030.00	800.00	2,265.00	700.00	-100.00	-12.50%
	1110-1320-01-13200-635210-0000-000000-00000-0000-	POSTAL SERVICES	130.00	826.00	3,638.11	4,000.00	782.86	3,000.00	-1,000.00	-25.00%
	1110-1320-01-13200-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,349.40	111.98	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-1320-01-13200-643610-0000-000000-00000-0000-	ADVERTISING	505.00	224.00	768.00	1,500.00	250.00	0.00	-1,500.00	-100.00%
	1110-1320-01-13200-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	779.73	989.39	1,116.29	1,500.00	525.29	1,500.00	0.00	0.00%
	1110-1320-01-13200-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	124.94	169.99	75.44	100.00	0.00	100.00	0.00	0.00%
	1110-1320-01-13200-665810-0000-000000-00000-0000-	DUES	400.00	200.00	200.00	400.00	220.00	400.00	0.00	0.00%
	1110-1320-01-13200-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	600.00	600.00	636.07	900.00	665.07	900.00	0.00	0.00%
	1110-1320-01-13200-685510-0000-000000-00000-0000-	MILEAGE	162.40	79.35	341.04	400.00	277.50	500.00	100.00	25.00%
	1110-1320-01-13200-685530-0000-000000-00000-0000-	LODGING & MEALS	270.12	0.00	127.25	1,000.00	332.48	1,000.00	0.00	0.00%
	1110-1320-01-13200-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	275.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	0.00%
	1110-1320-01-13200-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,132.42	1,386.19	1,019.68	2,000.00	0.00	2,000.00	0.00	0.00%
	REGISTRAR		87,978.62	96,286.53	132,395.08	146,327.00	107,727.83	166,095.00	19,768.00	13.51%
21100	CIRCUIT COURT									
	1110-4210-02-21100-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	29,064.00	23,746.94	28,731.10	0.00	0.00	28,731.00	28,731.00	100.00%
	1110-4210-02-21100-501900-0000-000000-00000-0000-	LEAVE PAYOUT	0.00	0.00	0.00	0.00	5,788.80	0.00	0.00	0.00%
	1110-4210-02-21100-620212-0000-000000-00000-0000-	JURORS/JURY COMMISSIONER FEES	2,410.00	3,352.20	2,910.00	15,000.00	2,220.00	8,000.00	-7,000.00	-46.67%
	1110-4210-02-21100-635210-0000-000000-00000-0000-	POSTAL SERVICES	1,796.00	1,430.00	1,770.00	2,300.00	2,124.50	2,400.00	100.00	4.35%
	1110-4210-02-21100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	156.83	235.81	231.60	400.00	31.37	400.00	0.00	0.00%
	1110-4210-02-21100-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	2,900.71	3,812.53	3,621.16	3,500.00	3,330.47	3,600.00	100.00	2.86%
	1110-4210-02-21100-810200-0000-000000-00000-0000-	OFFICE FURNITURE	2,870.44	0.00	0.00	1,800.00	0.00	1,800.00	0.00	0.00%
	1110-4210-02-21100-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,472.25	639.75	6,481.17	4,200.00	830.00	4,700.00	500.00	11.90%
	CIRCUIT COURT		40,670.23	33,217.23	43,745.03	27,200.00	14,325.14	49,631.00	22,431.00	82.47%
21200	MADISON COMBINED COURT									
	1110-2210-02-21200-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	1,206.82	1,231.72	900.52	0.00	660.42	0.00	0.00	0.00%
	1110-2210-02-21200-635210-0000-000000-00000-0000-	POSTAL SERVICES	1,273.93	255.99	284.00	500.00	312.00	500.00	0.00	0.00%
	1110-2210-02-21200-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	0.00	3.70	2.84	100.00	24.00	100.00	0.00	0.00%
	1110-2210-02-21200-643510-0000-000000-00000-0000-	PRINTING	0.00	0.00	84.33	1,100.00	0.00	1,100.00	0.00	0.00%
	1110-2210-02-21200-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,471.74	1,497.98	1,351.67	1,700.00	722.04	1,700.00	0.00	0.00%
	1110-2210-02-21200-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	1110-2210-02-21200-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	3,736.67	4,075.46	4,048.82	5,800.00	2,815.26	5,800.00	0.00	0.00%
	1110-2210-02-21200-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	1110-2210-02-21200-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	0.00	435.32	660.27	750.00	64.06	750.00	0.00	0.00%
	MADISON COMBINED COURT		7,689.16	7,500.17	7,332.45	10,550.00	4,597.78	10,550.00	0.00	0.00%
21300	MAGISTRATES									
	1110-2128-02-21300-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	0.00	283.48	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2128-02-21300-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	444.79	112.59	85.30	500.00	0.00	500.00	0.00	0.00%
	MAGISTRATES		444.79	396.07	85.30	500.00	0.00	500.00	0.00	0.00%
21700	CLERK OF CIRCUIT COURT									
	1110-4210-02-21700-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	218,615.76	224,473.20	267,373.48	284,280.00	201,128.81	296,513.00	12,233.00	4.30%
	1110-4210-02-21700-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	17,077.92	20,536.20	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4210-02-21700-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4210-02-21700-552100-0000-000000-00000-0000-	FICA	17,612.75	18,465.96	19,234.40	20,731.00	15,123.05	22,683.00	1,952.00	9.42%
	1110-4210-02-21700-552210-0000-000000-00000-0000-	VRS	18,669.84	23,771.52	25,286.15	27,596.00	19,520.59	28,993.00	1,397.00	5.06%
	1110-4210-02-21700-552212-0000-000000-00000-0000-	VRS HYBRID	0.00	0.00	2,748.20	2,838.00	2,904.67	3,769.00	931.00	32.80%
	1110-4210-02-21700-552214-0000-000000-00000-0000-	VRS HYBRID 401A	0.00	0.00	286.52	270.00	285.55	384.00	114.00	42.22%
	1110-4210-02-21700-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	0.00	0.00	151.86	169.00	151.07	204.00	35.00	20.71%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-4210-02-21700-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	0.00	0.00	0.00	0.00	36.84	192.00	192.00	100.00%
	1110-4210-02-21700-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	0.00	0.00	0.00	36.00	0.00	0.00	-36.00	-100.00%
	1110-4210-02-21700-552310-0000-000000-00000-0000-	HEALTH INSURANCE	22,553.80	22,712.40	44,193.88	56,772.00	43,528.00	73,458.00	16,686.00	29.39%
	1110-4210-02-21700-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	2,863.92	3,008.08	3,583.36	3,659.00	2,695.09	3,950.00	291.00	7.95%
	1110-4210-02-21700-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	173.64	171.48	198.84	190.00	161.20	190.00	0.00	0.00%
	1110-4210-02-21700-610120-0000-000000-00000-0000-	AUDITING SERVICES	1,601.21	0.00	1,410.97	2,000.00	0.00	2,000.00	0.00	0.00%
	1110-4210-02-21700-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	0.00	0.00	0.00	67.00	0.00	0.00	0.00%
	1110-4210-02-21700-610161-0000-000000-00000-0000-	BANK SERVICE FEES	405.62	900.87	679.81	900.00	382.05	800.00	-100.00	-11.11%
	1110-4210-02-21700-610190-0000-000000-00000-0000-	MICROFILMING CHARGES	1,094.06	1,662.65	1,379.14	1,800.00	1,498.99	1,800.00	0.00	0.00%
	1110-4210-02-21700-635210-0000-000000-00000-0000-	POSTAL SERVICES	2,226.00	2,384.00	2,812.00	2,800.00	1,000.00	2,800.00	0.00	0.00%
	1110-4210-02-21700-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,364.11	1,375.07	1,307.96	1,400.00	539.00	1,400.00	0.00	0.00%
	1110-4210-02-21700-643610-0000-000000-00000-0000-	ADVERTISING	131.22	0.00	0.00	150.00	0.00	150.00	0.00	0.00%
	1110-4210-02-21700-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	866.79	579.78	964.81	1,100.00	0.00	1,100.00	0.00	0.00%
	1110-4210-02-21700-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	3,048.80	3,715.82	1,949.63	3,700.00	1,335.44	3,500.00	-200.00	-5.41%
	1110-4210-02-21700-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	746.84	686.11	938.13	1,600.00	896.91	1,500.00	-100.00	-6.25%
	1110-4210-02-21700-665810-0000-000000-00000-0000-	DUES	320.00	320.00	320.00	320.00	320.00	320.00	0.00	0.00%
	1110-4210-02-21700-665894-0000-000000-00000-0000-	TECHNOLOGY GRANT EXPENSE	14,356.48	16,362.07	15,672.08	18,000.00	14,267.22	18,000.00	0.00	0.00%
	1110-4210-02-21700-665897-0000-000000-00000-0000-	2010B 26 ITEM CONSERVATION GR	20,571.00	11,220.00	0.00	12,000.00	17,935.00	0.00	-12,000.00	-100.00%
	1110-4210-02-21700-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	3,917.95	2,723.98	3,517.29	4,200.00	2,841.62	4,000.00	-200.00	-4.76%
	1110-4210-02-21700-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	574.51	1,603.96	1,866.60	2,000.00	810.00	2,000.00	0.00	0.00%
	1110-4210-02-21700-810200-0000-000000-00000-0000-	OFFICE FURNITURE	0.00	735.00	0.00	750.00	0.00	750.00	0.00	0.00%
	1110-4210-02-21700-810300-0000-000000-00000-0000-	IT EQUIPMENT	4,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4210-02-21700-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	0.00	0.00	9,920.73	0.00	9,920.72	0.00	0.00	0.00%
CLERK OF CIRCUIT COURT			353,242.22	357,408.15	405,795.84	449,261.00	337,348.82	470,456.00	21,195.00	4.72%
21800	SHERIFF-COURT SECURITY									
	1110-4310-02-21800-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	103,577.03	111,240.64	115,493.65	146,564.00	65,400.93	55,313.00	-91,251.00	-62.26%
	1110-4310-02-21800-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	0.00	0.00	0.00	13,132.96	92,050.00	92,050.00	100.00%
	1110-4310-02-21800-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	0.00	0.00	1,284.39	4,559.00	1,082.80	5,984.00	1,425.00	31.26%
	1110-4310-02-21800-552100-0000-000000-00000-0000-	FICA	7,841.82	8,420.11	8,838.21	10,512.00	6,055.32	11,731.00	1,219.00	11.60%
	1110-4310-02-21800-552210-0000-000000-00000-0000-	VRS	3,756.72	5,059.92	5,313.05	5,314.00	4,220.20	6,256.00	942.00	17.73%
	1110-4310-02-21800-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	0.00	0.00	0.00	63.00	0.00	0.00	-63.00	-100.00%
	1110-4310-02-21800-552310-0000-000000-00000-0000-	HEALTH INSURANCE	7,197.59	7,459.27	7,631.80	7,632.00	6,106.00	9,300.00	1,668.00	21.86%
	1110-4310-02-21800-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	576.24	640.32	672.24	675.00	499.97	706.00	31.00	4.59%
	1110-4310-02-21800-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	2,206.44	2,227.32	3,217.16	1,615.00	1,615.00	1,615.00	0.00	0.00%
	1110-4310-02-21800-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	394.00	315.00	4,287.00	1,500.00	0.00	1,500.00	0.00	0.00%
	1110-4310-02-21800-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	0.00	863.97	1,772.20	1,500.00	0.00	1,500.00	0.00	0.00%
SHERIFF-COURT SECURITY			125,549.84	136,226.55	148,509.70	179,934.00	98,113.18	185,955.00	6,021.00	3.35%
21900	VICTIM/WITNESS PROGRAM									
	1110-4220-02-21900-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	38,598.04	39,177.12	39,177.12	41,136.00	29,138.00	43,193.00	2,057.00	5.00%
	1110-4220-02-21900-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4220-02-21900-552100-0000-000000-00000-0000-	FICA	2,830.96	2,936.64	2,933.04	2,997.00	2,207.67	3,304.00	307.00	10.24%
	1110-4220-02-21900-552212-0000-000000-00000-0000-	VRS HYBRID	2,759.80	3,561.12	3,365.28	3,556.00	2,545.60	3,697.00	141.00	3.97%
	1110-4220-02-21900-552214-0000-000000-00000-0000-	VRS HYBRID 401A	378.77	391.68	391.66	450.00	291.38	432.00	-18.00	-4.00%
	1110-4220-02-21900-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	200.64	207.60	207.60	225.00	154.36	229.00	4.00	1.78%
	1110-4220-02-21900-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	95.61	195.89	391.76	200.00	458.48	756.00	556.00	278.00%
	1110-4220-02-21900-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	30.32	50.88	50.88	47.00	29.07	43.00	-4.00	-8.51%
	1110-4220-02-21900-552310-0000-000000-00000-0000-	HEALTH INSURANCE	7,487.68	7,570.80	7,631.80	8,385.00	6,106.00	9,126.00	741.00	8.84%
	1110-4220-02-21900-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	496.08	524.88	524.88	525.00	390.49	579.00	54.00	10.29%
	1110-4220-02-21900-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	27.28	27.52	28.92	38.00	38.00	29.00	-9.00	-23.68%
	1110-4220-02-21900-635210-0000-000000-00000-0000-	POSTAL SERVICES	250.00	130.00	166.00	250.00	198.00	250.00	0.00	0.00%
	1110-4220-02-21900-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	502.77	530.02	409.61	600.00	363.28	600.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-4220-02-21900-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	575.22	660.72	223.46	1,100.00	71.89	1,100.00	0.00	0.00%
	1110-4220-02-21900-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	0.00	640.95	0.00	850.00	0.00	850.00	0.00	0.00%
	1110-4220-02-21900-660120-0000-000000-00000-0000-	PROMOTION SUPPLIES	2,771.75	1,535.00	1,058.25	2,780.00	0.00	2,780.00	0.00	0.00%
	1110-4220-02-21900-665810-0000-000000-00000-0000-	DUES	1,282.59	670.10	663.00	975.00	500.00	975.00	0.00	0.00%
	1110-4220-02-21900-685510-0000-000000-00000-0000-	MILEAGE	252.30	376.88	678.95	580.00	570.42	580.00	0.00	0.00%
	1110-4220-02-21900-685530-0000-000000-00000-0000-	LODGING & MEALS	640.64	0.00	479.30	672.00	452.30	672.00	0.00	0.00%
	1110-4220-02-21900-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	275.00	0.00	355.00	300.00	275.00	300.00	0.00	0.00%
	1110-4220-02-21900-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	27.76	154.78	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4220-02-21900-810200-0000-000000-00000-0000-	OFFICE FURNITURE	130.00	274.02	0.00	550.00	0.00	550.00	0.00	0.00%
	1110-4220-02-21900-810300-0000-000000-00000-0000-	IT EQUIPMENT	2,028.25	184.26	0.00	200.00	0.00	200.00	0.00	0.00%
	VICTIM/WITNESS PROGRAM		61,641.46	59,800.86	58,736.51	66,416.00	43,789.94	70,245.00	3,829.00	5.77%
21910	COMMISSIONER OF ACCOUNTS									
	1110-2128-02-21910-675430-0000-000000-00000-0000-	LEASE BUILDINGS	720.00	720.00	720.00	900.00	600.00	900.00	0.00	0.00%
	COMMISSIONER OF ACCOUNTS		720.00	720.00	720.00	900.00	600.00	900.00	0.00	0.00%
22100	COMMONWEALTHS ATTORNEY									
	1110-4220-02-22100-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	245,465.28	280,150.16	319,848.00	335,841.00	228,940.86	300,894.00	-34,947.00	-10.41%
	1110-4220-02-22100-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	20,807.52	22,666.68	22,817.63	26,797.00	16,488.00	28,137.00	1,340.00	5.00%
	1110-4220-02-22100-552100-0000-000000-00000-0000-	FICA	19,990.86	22,868.14	25,908.43	26,421.00	18,510.32	25,171.00	-1,250.00	-4.73%
	1110-4220-02-22100-552210-0000-000000-00000-0000-	VRS	11,771.76	14,597.28	15,327.11	16,369.00	12,174.67	18,047.00	1,678.00	10.25%
	1110-4220-02-22100-552212-0000-000000-00000-0000-	VRS HYBRID	5,914.56	10,969.98	13,912.08	14,226.00	10,448.54	3,618.00	-10,608.00	-74.57%
	1110-4220-02-22100-552214-0000-000000-00000-0000-	VRS HYBRID 401A	1,076.40	1,423.14	1,751.17	1,750.00	1,224.86	1,413.00	-337.00	-19.26%
	1110-4220-02-22100-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	570.24	754.33	928.35	930.00	648.59	749.00	-181.00	-19.46%
	1110-4220-02-22100-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	2,200.08	2,677.40	2,881.65	2,900.00	2,169.33	3,533.00	633.00	21.83%
	1110-4220-02-22100-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	0.00	0.00	0.00	384.00	0.00	0.00	-384.00	-100.00%
	1110-4220-02-22100-552310-0000-000000-00000-0000-	HEALTH INSURANCE	22,315.68	26,502.67	30,221.40	32,564.00	22,818.00	27,378.00	-5,186.00	-15.93%
	1110-4220-02-22100-552312-0000-000000-00000-0000-	EMPLOYER HSA CONTRIBUTION	0.00	195.30	305.80	275.00	150.00	0.00	-275.00	-100.00%
	1110-4220-02-22100-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	3,215.52	3,754.02	4,286.16	4,286.00	3,082.40	4,032.00	-254.00	-5.93%
	1110-4220-02-22100-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	240.12	211.92	254.88	333.00	333.00	254.00	-79.00	-23.72%
	1110-4220-02-22100-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	27.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4220-02-22100-630313-0000-000000-00000-0000-	HARDWARE MAINTENANCE	99.99	472.49	180.00	1,500.00	0.00	500.00	-1,000.00	-66.67%
	1110-4220-02-22100-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	1,258.22	1,278.57	1,152.00	2,000.00	1,004.00	1,600.00	-400.00	-20.00%
	1110-4220-02-22100-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT LICENS	0.00	0.00	0.00	1,000.00	3,843.00	4,000.00	3,000.00	300.00%
	1110-4220-02-22100-635210-0000-000000-00000-0000-	POSTAL SERVICES	221.30	233.75	306.14	750.00	624.00	750.00	0.00	0.00%
	1110-4220-02-22100-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	2,369.72	2,677.76	3,203.23	3,250.00	2,249.55	3,300.00	50.00	1.54%
	1110-4220-02-22100-643610-0000-000000-00000-0000-	ADVERTISING	35.00	264.52	0.00	150.00	0.00	150.00	0.00	0.00%
	1110-4220-02-22100-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	17.65	202.31	739.30	1,000.00	209.63	1,000.00	0.00	0.00%
	1110-4220-02-22100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	3,315.28	2,780.68	3,810.17	4,000.00	1,911.58	4,000.00	0.00	0.00%
	1110-4220-02-22100-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	2,301.13	3,057.76	3,290.17	3,500.00	2,604.99	3,500.00	0.00	0.00%
	1110-4220-02-22100-665810-0000-000000-00000-0000-	DUES	1,340.00	1,050.00	2,635.00	2,200.00	520.00	2,700.00	500.00	22.73%
	1110-4220-02-22100-685510-0000-000000-00000-0000-	MILEAGE	298.12	0.00	348.32	350.00	1,061.45	1,500.00	1,150.00	328.57%
	1110-4220-02-22100-685530-0000-000000-00000-0000-	LODGING & MEALS	1,304.97	1,465.90	2,851.94	1,700.00	1,832.33	5,500.00	3,800.00	223.53%
	1110-4220-02-22100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	300.00	0.00	400.00	400.00	0.00	900.00	500.00	125.00%
	1110-4220-02-22100-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	29.25	1,170.94	340.96	1,000.00	0.00	1,000.00	0.00	0.00%
	1110-4220-02-22100-810200-0000-000000-00000-0000-	OFFICE FURNITURE	588.65	1,883.84	1,199.16	1,000.00	0.00	1,000.00	0.00	0.00%
	1110-4220-02-22100-810300-0000-000000-00000-0000-	IT EQUIPMENT	4,842.32	6,804.90	998.86	2,000.00	2,076.44	2,000.00	0.00	0.00%
	COMMONWEALTH'S ATTORNEY		351,889.62	410,141.44	459,897.91	488,876.00	334,925.54	446,626.00	-42,250.00	-8.64%
31200	SHERIFF									
	1110-4310-03-31200-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	1,129,637.94	1,196,401.95	1,253,419.66	1,358,137.00	960,967.42	1,478,576.00	120,439.00	8.87%
	1110-4310-03-31200-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	50,327.38	43,316.10	35,172.33	45,713.00	6,358.70	47,999.00	2,286.00	5.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-4310-03-31200-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	58,942.30	67,278.23	98,679.31	106,217.00	84,601.35	144,006.00	37,789.00	35.58%
	1110-4310-03-31200-501900-0000-000000-00000-0000-	LEAVE PAYOUT	16,180.30	32,007.80	25,676.50	0.00	22,679.14	0.00	0.00	0.00%
	1110-4310-03-31200-552100-0000-000000-00000-0000-	FICA	91,100.03	97,297.47	103,206.44	113,876.00	80,232.14	127,800.00	13,924.00	12.23%
	1110-4310-03-31200-552210-0000-000000-00000-0000-	VRS	96,174.78	123,979.70	128,853.08	143,988.00	105,232.33	167,010.00	23,022.00	15.99%
	1110-4310-03-31200-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	0.00	0.00	0.00	1,751.00	0.00	0.00	-1,751.00	-100.00%
	1110-4310-03-31200-552310-0000-000000-00000-0000-	HEALTH INSURANCE	197,704.12	202,917.30	200,585.92	225,617.00	164,617.00	261,328.00	35,711.00	15.83%
	1110-4310-03-31200-552312-0000-000000-00000-0000-	EMPLOYER HSA CONTRIBUTION	0.00	0.00	336.00	0.00	827.50	1,188.00	1,188.00	100.00%
	1110-4310-03-31200-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	14,752.78	15,687.82	16,356.65	18,182.00	12,580.76	18,845.00	663.00	3.65%
	1110-4310-03-31200-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	25,052.68	23,477.74	32,950.52	27,550.00	21,716.42	27,550.00	0.00	0.00%
	1110-4310-03-31200-610110-0000-000000-00000-0000-	EMPLOYEE MEDICAL EXPENSES	304.00	120.00	225.00	0.00	900.00	0.00	0.00	0.00%
	1110-4310-03-31200-610117-0000-000000-00000-0000-	CARE & MAINTENANCE OF K 9	4,561.63	1,709.43	0.00	0.00	0.00	10,000.00	10,000.00	100.00%
	1110-4310-03-31200-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	0.00	970.00	1,040.98	2,000.00	1,625.00	2,000.00	0.00	0.00%
	1110-4310-03-31200-610150-0000-000000-00000-0000-	LEGAL SERVICES	0.00	0.00	0.00	1,600.00	0.00	1,600.00	0.00	0.00%
	1110-4310-03-31200-610166-0000-000000-00000-0000-	TRAINING SERVICES	20,048.00	19,189.00	20,721.49	28,000.00	23,960.95	28,000.00	0.00	0.00%
	1110-4310-03-31200-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	12,426.00	14,378.38	31,946.62	31,000.00	29,221.88	40,088.00	9,088.00	29.32%
	1110-4310-03-31200-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT LICENS	0.00	20,044.40	60,264.00	56,700.00	61,344.00	61,344.00	4,644.00	8.19%
	1110-4310-03-31200-635130-0000-000000-00000-0000-	WATER & SEWER	960.00	1,040.00	960.00	960.00	880.00	960.00	0.00	0.00%
	1110-4310-03-31200-635210-0000-000000-00000-0000-	POSTAL SERVICES	1,380.53	1,533.61	1,575.12	2,000.00	654.73	2,000.00	0.00	0.00%
	1110-4310-03-31200-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	26,271.97	33,488.01	36,167.88	45,000.00	36,044.11	45,000.00	0.00	0.00%
	1110-4310-03-31200-643610-0000-000000-00000-0000-	ADVERTISING	0.00	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	1110-4310-03-31200-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	15,991.85	16,672.81	15,611.02	17,500.00	16,941.98	17,500.00	0.00	0.00%
	1110-4310-03-31200-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	50,295.05	76,252.94	67,846.19	81,545.00	71,194.41	89,000.00	7,455.00	9.14%
	1110-4310-03-31200-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	8,391.45	8,766.15	7,341.30	9,000.00	6,530.26	9,000.00	0.00	0.00%
	1110-4310-03-31200-660080-0000-000000-00000-0000-	FUEL OIL	59,149.22	54,020.84	85,654.26	75,000.00	62,397.50	75,000.00	0.00	0.00%
	1110-4310-03-31200-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	53,614.37	48,767.89	49,177.15	52,500.00	50,145.12	52,500.00	0.00	0.00%
	1110-4310-03-31200-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	14,143.65	13,141.19	17,485.76	16,000.00	14,749.13	16,000.00	0.00	0.00%
	1110-4310-03-31200-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	3,354.91	3,847.57	4,030.17	4,000.00	3,117.09	4,300.00	300.00	7.50%
	1110-4310-03-31200-665810-0000-000000-00000-0000-	DUES	1,161.00	1,196.00	1,275.00	1,600.00	1,522.00	1,600.00	0.00	0.00%
	1110-4310-03-31200-685510-0000-000000-00000-0000-	MILEAGE	0.00	0.00	54.00	300.00	65.87	300.00	0.00	0.00%
	1110-4310-03-31200-685530-0000-000000-00000-0000-	LODGING & MEALS	6,044.91	8,829.75	4,890.44	9,900.00	6,366.00	9,900.00	0.00	0.00%
	1110-4310-03-31200-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,024.00	1,722.25	4,770.00	5,970.00	4,996.09	5,970.00	0.00	0.00%
	1110-4310-03-31200-697010-0000-000000-00000-0000-	BLUE RIDGE TASK FORCE	1,625.00	741.03	2,410.90	4,000.00	2,999.00	5,000.00	1,000.00	25.00%
	1110-4310-03-31200-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	1,259.27	1,977.48	3,496.79	3,000.00	5,796.78	4,000.00	1,000.00	33.33%
	1110-4310-03-31200-810200-0000-000000-00000-0000-	OFFICE FURNITURE	0.00	594.46	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4310-03-31200-810300-0000-000000-00000-0000-	IT EQUIPMENT	5,845.25	11,923.41	11,931.72	12,400.00	7,559.74	12,400.00	0.00	0.00%
	1110-4310-03-31200-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	5,526.89	8,542.44	524.00	16,343.00	7,543.06	16,343.00	0.00	0.00%
	1110-4310-03-31200-810600-0000-000000-00000-0000-	MOTOR VEHICLES	179,343.39	132,948.15	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-4310-03-31200-811700-0000-000000-00000-0000-	PURCHASED SOFTWARE	0.00	0.00	27,030.85	0.00	0.00	0.00	0.00	0.00%
	1110-4310-03-31200-812000-0000-000000-00000-0000-	BW & FLEET CAMERAS	0.00	0.00	33,480.00	0.00	0.00	0.00	0.00	0.00%
	1110-4310-03-98100-501510-0000-000000-00000-0000-	ARPA BONUSES	0.00	0.00	35,500.00	0.00	0.00	0.00	0.00	0.00%
	1110-4310-03-98100-552100-0000-000000-00000-0000-	ARPA FICA	0.00	0.00	2,715.75	0.00	0.00	0.00	0.00	0.00%
SHERIFF			2,152,594.65	2,284,781.30	2,423,362.80	2,517,599.00	1,876,367.46	2,784,357.00	266,758.00	10.60%
31400	PUBLIC SAFETY									
	1110-2310-03-31400-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	42,315.00	48,254.63	12,201.00	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-552100-0000-000000-00000-0000-	FICA	3,237.08	3,691.45	933.37	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	564.84	846.12	1,424.44	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	0.00	0.00	108.99	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-610164-0000-000000-00000-0000-	FINANCE CHARGES AND FEES	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-630330-0000-000000-00000-0000-	SOFTWARE AND EQUIPMENT SUBSCR	0.00	192.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	677.77	595.02	2,180.85	2,600.00	1,990.62	2,800.00	200.00	7.69%
	1110-2310-03-31400-643510-0000-000000-00000-0000-	PRINTING	0.00	0.00	0.00	1,500.00	50.53	1,500.00	0.00	0.00%
	1110-2310-03-31400-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	456.91	458.30	434.18	500.00	451.30	500.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2310-03-31400-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	381.05	153.58	220.53	900.00	517.96	900.00	0.00	0.00%
	1110-2310-03-31400-660080-0000-000000-00000-0000-	FUEL OIL	880.92	845.33	1,402.93	2,400.00	819.42	2,000.00	-400.00	-16.67%
	1110-2310-03-31400-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	1,054.29	97.95	1,134.77	5,500.00	507.17	2,000.00	-3,500.00	-63.64%
	1110-2310-03-31400-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	624.24	407.44	261.05	1,200.00	468.00	1,200.00	0.00	0.00%
	1110-2310-03-31400-660130-0000-000000-00000-0000-	PERSONAL PROTECTIVE EQUIPMEN	253.65	408.50	1,507.54	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	29.99	0.00	131.82	100.00	0.00	100.00	0.00	0.00%
	1110-2310-03-31400-665810-0000-000000-00000-0000-	DUES & MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2310-03-31400-665820-0000-000000-00000-0000-	EMERGENCY EVENT EXPENSES	485.05	119.34	1,507.77	6,000.00	0.00	5,000.00	-1,000.00	-16.67%
	1110-2310-03-31400-685530-0000-000000-00000-0000-	LODGING & MEALS	287.98	0.00	481.59	1,500.00	114.05	1,500.00	0.00	0.00%
	1110-2310-03-31400-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	0.00	0.00	3,000.00	50.00	6,000.00	3,000.00	100.00%
	1110-2310-03-31400-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	129.99	176.18	394.10	1,000.00	68.55	1,000.00	0.00	0.00%
	1110-2310-03-31400-810300-0000-000000-00000-0000-	IT EQUIPMENT	229.99	642.95	560.43	750.00	270.20	0.00	-750.00	-100.00%
	1110-2310-03-31400-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	0.00	0.00	0.00	500.00	75.66	2,500.00	2,000.00	400.00%
	1110-2310-03-31400-810600-0000-000000-00000-0000-	MOTOR VEHICLES	52,543.75	5.00	0.00	11,000.00	4,308.98	0.00	-11,000.00	-100.00%
	1110-2310-03-31400-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	9,090.57	0.00	23,942.94	4,000.00	10,240.87	17,633.00	13,633.00	340.83%
PUBLIC SAFETY			113,243.07	56,936.79	48,828.30	42,450.00	19,933.31	44,633.00	2,183.00	5.14%
31401	EMERGENCY OPERATIONS CENTER									
	1110-2330-03-31401-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	485,287.12	522,540.22	547,085.83	657,862.00	413,517.47	641,996.00	-15,866.00	-2.41%
	1110-2330-03-31401-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31401-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	26,755.63	31,901.20	27,216.44	30,910.00	29,481.00	32,456.00	1,546.00	5.00%
	1110-2330-03-31401-501900-0000-000000-00000-0000-	LEAVE PAYOUT	6,376.59	4,474.30	8,155.83	8,156.00	4,375.91	7,000.00	-1,156.00	-14.17%
	1110-2330-03-31401-552100-0000-000000-00000-0000-	FICA	37,343.39	40,286.15	41,325.94	43,342.00	31,868.13	52,131.00	8,789.00	20.28%
	1110-2330-03-31401-552210-0000-000000-00000-0000-	VRS	29,785.74	32,895.02	35,010.42	39,338.00	23,318.24	34,543.00	-4,795.00	-12.19%
	1110-2330-03-31401-552212-0000-000000-00000-0000-	VRS HYBRID	9,304.80	18,243.27	18,865.29	19,000.00	19,483.06	32,350.00	13,350.00	70.26%
	1110-2330-03-31401-552214-0000-000000-00000-0000-	VRS HYBRID 401A	1,346.57	2,022.01	2,084.53	2,200.00	2,004.25	3,366.00	1,166.00	53.00%
	1110-2330-03-31401-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	713.39	1,071.19	1,104.46	1,203.00	1,061.10	1,784.00	581.00	48.30%
	1110-2330-03-31401-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	846.36	1,142.76	1,123.80	1,100.00	1,165.94	2,351.00	1,251.00	113.73%
	1110-2330-03-31401-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	229.58	402.44	427.30	642.00	242.40	395.00	-247.00	-38.47%
	1110-2330-03-31401-552310-0000-000000-00000-0000-	HEALTH INSURANCE	113,250.59	116,998.41	120,865.32	133,862.00	109,700.00	168,288.00	34,426.00	25.72%
	1110-2330-03-31401-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	6,332.71	6,871.40	7,223.22	7,173.00	5,447.18	8,603.00	1,430.00	19.94%
	1110-2330-03-31401-552500-0000-000000-00000-0000-	UNEMPLOYMENT	0.00	0.00	804.70	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31401-552700-0000-000000-00000-0000-	WORKMAN S COMPENSATION	383.32	381.00	446.48	475.00	475.00	475.00	0.00	0.00%
	1110-2330-03-31401-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	200.00	200.00	200.00	120.00	250.00	50.00	25.00%
	1110-2330-03-31401-610166-0000-000000-00000-0000-	TRAINING SERVICES	0.00	0.00	0.00	0.00	8,680.00	15,000.00	15,000.00	100.00%
	1110-2330-03-31401-630312-0000-000000-00000-0000-	SOFTWARE PURCHASES AND MAINT	0.00	0.00	0.00	16,500.00	0.00	0.00	-16,500.00	-100.00%
	1110-2330-03-31401-630315-0000-000000-00000-0000-	SIGN INSTALLATION & MAINTENAN	1,742.76	2,215.14	292.00	4,500.00	0.00	3,000.00	-1,500.00	-33.33%
	1110-2330-03-31401-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	58,527.88	60,751.18	64,843.63	71,450.00	43,776.11	103,000.00	31,550.00	44.16%
	1110-2330-03-31401-630329-0000-000000-00000-0000-	ACTIVE 911 SERVICE	1,625.00	1,625.00	1,625.00	1,800.00	0.00	1,800.00	0.00	0.00%
	1110-2330-03-31401-635210-0000-000000-00000-0000-	POSTAL SERVICES	0.00	8.50	0.00	100.00	26.03	20.00	-80.00	-80.00%
	1110-2330-03-31401-635231-0000-000000-00000-0000-	WIRE LINE TRUNKS 911	10,311.64	6,203.56	16,441.22	50,750.00	37,804.89	50,750.00	0.00	0.00%
	1110-2330-03-31401-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	557.77	1,413.39	509.60	700.00	712.14	700.00	0.00	0.00%
	1110-2330-03-31401-635237-0000-000000-00000-0000-	ADM OF LINES & LONG DISTANCE	592.05	6,997.91	6,119.14	7,000.00	-303.88	7,000.00	0.00	0.00%
	1110-2330-03-31401-635238-0000-000000-00000-0000-	CODE RED ALERT SYSTEM	11,250.00	9,500.00	5,750.00	5,750.00	5,750.00	5,750.00	0.00	0.00%
	1110-2330-03-31401-643610-0000-000000-00000-0000-	ADVERTISING	969.00	406.50	175.00	1,200.00	0.00	600.00	-600.00	-50.00%
	1110-2330-03-31401-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	456.91	458.30	434.18	500.00	451.30	500.00	0.00	0.00%
	1110-2330-03-31401-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	951.90	597.67	725.09	1,000.00	505.79	1,000.00	0.00	0.00%
	1110-2330-03-31401-660080-0000-000000-00000-0000-	FUEL OIL	953.92	1,026.69	1,340.07	1,000.00	991.94	1,500.00	500.00	50.00%
	1110-2330-03-31401-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINTENANCE	129.28	122.54	108.56	500.00	258.80	500.00	0.00	0.00%
	1110-2330-03-31401-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	1,127.28	1,313.19	1,048.46	1,400.00	0.00	1,400.00	0.00	0.00%
	1110-2330-03-31401-665810-0000-000000-00000-0000-	DUES & MEMBERSHIPS	10,572.00	9,699.99	10,151.30	10,500.00	1,705.00	10,000.00	-500.00	-4.76%
	1110-2330-03-31401-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	0.00	401.00	441.00	1,000.00	605.00	1,000.00	0.00	0.00%
	1110-2330-03-31401-675450-0000-000000-00000-0000-	RENT EXPENSE	0.00	8,800.00	26,708.00	47,023.00	37,437.40	38,331.00	-8,692.00	-18.48%
	1110-2330-03-31401-685530-0000-000000-00000-0000-	LODGING & MEALS	30.00	0.00	20.71	500.00	212.26	500.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2330-03-31401-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	447.16	0.00	0.00	500.00	398.93	500.00	0.00	0.00%
	1110-2330-03-31401-710010-0000-000000-00000-0000-	GRANT EXPENSE	7,950.00	7,950.00	8,050.00	10,000.00	0.00	4,000.00	-6,000.00	-60.00%
	1110-2330-03-31401-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	609.82	1,285.23	897.71	1,600.00	1,018.59	1,600.00	0.00	0.00%
	1110-2330-03-31401-810200-0000-000000-00000-0000-	OFFICE FURNITURE	505.42	984.35	53.68	1,000.00	204.12	1,000.00	0.00	0.00%
	1110-2330-03-31401-810300-0000-000000-00000-0000-	IT EQUIPMENT	1,268.51	2,833.55	58.10	4,500.00	2,749.79	4,000.00	-500.00	-11.11%
	1110-2330-03-31401-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	3,499.50	124.22	2,225.48	2,500.00	2,612.00	3,000.00	500.00	20.00%
	1110-2330-03-31401-810600-0000-000000-00000-0000-	MOTOR VEHICLES	34,875.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31401-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	0.00	9,946.04	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31401-811800-0000-000000-00000-0000-	SECURITY SYSTEM	9,015.00	10,735.00	0.00	300.00	0.00	300.00	0.00	0.00%
	EMERGENCY OPERATIONS CENTER		875,923.81	924,828.32	959,969.99	1,189,036.00	787,855.89	1,242,739.00	53,703.00	4.52%
31402	E911 NEXT GENERATION									
	1110-2330-03-31402-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	5,586.53	6,799.82	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31402-610192-0000-000000-00000-0000-	911 ADDRESS MAINTENANCE	3,750.00	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31402-630312-0000-000000-00000-0000-	SOFTWARE PURCHASES AND MAINT	0.00	5,904.43	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31402-811700-0000-000000-00000-0000-	PURCHASED SOFTWARE	0.00	29,040.81	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31402-810300-0000-000000-00000-0000-	IT EQUIPMENT	0.00	55,255.44	18,948.91	0.00	0.00	0.00	0.00	0.00%
	1110-2330-03-31402-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	0.00	11,896.67	2,941.80	0.00	0.00	0.00	0.00	0.00%
	E911 NEXT GENERATION		9,336.53	110,147.17	21,890.71	0.00	0.00	0.00	0.00	0.00%
32200	MADISON VOLUNTEER FIRE DEPARTMENT									
	1110-2128-03-32200-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	129,636.00	131,844.00	134,937.00	145,000.00	102,193.00	149,693.00	4,693.00	3.24%
	MADISON VOLUNTEER FIRE DEPARTMENT		129,636.00	131,844.00	134,937.00	145,000.00	102,193.00	149,693.00	4,693.00	3.24%
32300	RESCUE SQUAD SERVICE									
	1110-2128-03-32300-675440-0000-000000-00000-0000-	LEASE AMBULANCE USE	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00%
	1110-2128-03-32300-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	15,482.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	RESCUE SQUAD SERVICE		115,482.48	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00%
32400	THOMAS JEFFERSON EMS COUNCIL									
	1110-2127-03-32400-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	7,743.00	7,743.00	7,743.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00%
	THOMAS JEFFERSON EMS COUNCIL		7,743.00	7,743.00	7,743.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00%
32502	COVID VACCINE Hotline/Clinic									
	1110-2128-03-32502-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	28,862.25	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2128-03-32502-552100-0000-000000-00000-0000-	FICA	0.00	2,207.97	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2128-03-32502-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	492.22	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2128-03-32502-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	855.79	0.00	0.00	0.00	0.00	0.00	0.00%
	COVID VACCINE Hotline/Clinic		0.00	32,418.23	0.00	0.00	0.00	0.00	0.00	0.00%
32600	EMS									
	1110-2320-03-32600-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	916,131.25	1,016,459.34	1,073,621.02	1,119,535.00	850,599.11	1,217,798.00	98,263.00	8.78%
	1110-2320-03-32600-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	94,307.02	94,992.70	117,151.81	120,087.00	22,320.44	83,888.00	-36,199.00	-30.14%
	1110-2320-03-32600-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	327,496.71	388,658.56	450,779.90	408,759.00	358,114.12	408,013.00	-746.00	-0.18%
	1110-2320-03-32600-501900-0000-000000-00000-0000-	LEAVE PAYOUT	3,743.54	30,793.38	5,558.83	1,503.00	1,011.60	1,503.00	0.00	0.00%
	1110-2320-03-32600-552100-0000-000000-00000-0000-	FICA	98,793.28	112,819.30	120,802.45	126,107.00	91,171.76	130,907.00	4,800.00	3.81%
	1110-2320-03-32600-552210-0000-000000-00000-0000-	VRS	77,817.01	105,624.82	112,926.09	124,898.00	91,550.35	134,295.00	9,397.00	7.52%
	1110-2320-03-32600-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	728.06	1,296.17	1,386.30	1,585.00	809.14	1,187.00	-398.00	-25.11%
	1110-2320-03-32600-552310-0000-000000-00000-0000-	HEALTH INSURANCE	141,019.36	153,190.19	169,878.93	186,092.00	142,514.50	206,982.00	20,890.00	11.23%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2320-03-32600-552312-0000-000000-00000-0000-	EMPLOYER HSA CONTRIBUTION	0.00	790.55	815.60	600.00	1,510.50	2,172.00	1,572.00	262.00%
	1110-2320-03-32600-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	12,530.64	14,048.20	15,243.57	14,984.00	11,371.73	16,646.00	1,662.00	11.09%
	1110-2320-03-32600-552700-0000-000000-00000-0000-	WORKMAN S COMPENSATION	58,423.20	55,720.90	51,243.72	87,400.00	46,719.45	87,400.00	0.00	0.00%
	1110-2320-03-32600-610110-0000-000000-00000-0000-	EMPLOYEE MEDICAL EXPENSES	972.12	18,739.79	17,111.37	56,000.00	34,780.25	40,000.00	-16,000.00	-28.57%
	1110-2320-03-32600-610113-0000-000000-00000-0000-	OPERATING MEDICAL DIRECTOR	10,000.00	14,250.00	7,750.00	16,000.00	7,500.00	16,000.00	0.00	0.00%
	1110-2320-03-32600-610114-0000-000000-00000-0000-	AMBULANCE BILLING SERVICE	30,312.74	31,273.76	41,861.72	32,000.00	22,873.44	35,000.00	3,000.00	9.38%
	1110-2320-03-32600-610166-0000-000000-00000-0000-	TRAINING SERVICES	7,303.28	9,109.40	12,561.91	12,000.00	7,961.05	20,000.00	8,000.00	66.67%
	1110-2320-03-32600-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	755.00			0.00	0.00	0.00	0.00	0.00%
	1110-2320-03-32600-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	3,885.10	3,296.88	37,790.85	64,800.00	63,151.19	66,694.00	1,894.00	2.92%
	1110-2320-03-32600-635110-0000-000000-00000-0000-	ELECTRICITY	4,167.49	3,453.41	5,193.97	4,100.00	8,186.57	24,000.00	19,900.00	485.37%
	1110-2320-03-32600-635210-0000-000000-00000-0000-	POSTAL SERVICES	0.00	84.14	28.80	100.00	0.00	100.00	0.00	0.00%
	1110-2320-03-32600-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	3,390.27	5,636.39	8,210.66	5,300.00	8,578.76	12,500.00	7,200.00	135.85%
	1110-2320-03-32600-643510-0000-000000-00000-0000-	PRINTING	143.49	0.00	0.00	250.00	0.00	500.00	250.00	100.00%
	1110-2320-03-32600-643610-0000-000000-00000-0000-	ADVERTISING	56.67	712.65	707.19	1,200.00	207.96	1,000.00	-200.00	-16.67%
	1110-2320-03-32600-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	2,424.32	3,732.29	5,711.74	5,000.00	6,476.00	12,120.00	7,120.00	142.40%
	1110-2320-03-32600-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,640.98	2,142.77	2,868.67	3,000.00	3,433.64	3,000.00	0.00	0.00%
	1110-2320-03-32600-660080-0000-000000-00000-0000-	FUEL OIL	20,667.88	20,429.47	39,494.89	25,000.00	32,060.83	30,300.00	5,300.00	21.20%
	1110-2320-03-32600-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINTENANCE	17,121.86	38,961.78	28,163.79	25,000.00	19,213.45	25,000.00	0.00	0.00%
	1110-2320-03-32600-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	13,521.27	14,619.21	34,181.84	36,000.00	19,384.70	34,000.00	-2,000.00	-5.56%
	1110-2320-03-32600-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	88.99	854.02	422.12	500.00	304.87	500.00	0.00	0.00%
	1110-2320-03-32600-660300-0000-000000-00000-0000-	MEDICAL SUPPLIES	33,064.65	56,456.11	34,513.65	38,000.00	35,828.41	45,000.00	7,000.00	18.42%
	1110-2320-03-32600-665810-0000-000000-00000-0000-	DUES & MEMBERSHIPS	0.00	214.00	227.00	350.00	173.75	350.00	0.00	0.00%
	1110-2320-03-32600-675450-0000-000000-00000-0000-	RENT EXPENSE	26,400.00	27,800.00	38,400.00	38,400.00	32,160.00	38,400.00	0.00	0.00%
	1110-2320-03-32600-685510-0000-000000-00000-0000-	MILEAGE	199.52	0.00	172.87	250.00	0.00	250.00	0.00	0.00%
	1110-2320-03-32600-685530-0000-000000-00000-0000-	LODGING & MEALS	1,019.96	1,032.61	7,246.58	3,000.00	2,902.90	3,500.00	500.00	16.67%
	1110-2320-03-32600-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,880.50	3,794.00	919.00	16,000.00	231.00	4,000.00	-12,000.00	-75.00%
	1110-2320-03-32600-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	320.06	1,914.97	458.70	1,200.00	533.92	1,200.00	0.00	0.00%
	1110-2320-03-32600-810200-0000-000000-00000-0000-	OFFICE FURNITURE	0.00	485.47	652.93	1,000.00	901.54	1,000.00	0.00	0.00%
	1110-2320-03-32600-810300-0000-000000-00000-0000-	IT EQUIPMENT	8,506.11	742.86	174.89	14,000.00	2,613.01	0.00	-14,000.00	-100.00%
	1110-2320-03-32600-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	2,052.89	7,171.19	5,222.07	5,000.00	2,202.74	5,000.00	0.00	0.00%
	1110-2320-03-32600-810600-0000-000000-00000-0000-	MOTOR VEHICLES	301,554.00	13,496.89		0.00	72.24	0.00	0.00	0.00%
	1110-2320-03-32600-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	56,334.92	18,922.10	64,851.90	16,160.00	11,207.00	18,327.00	2,167.00	13.41%
	1110-2320-03-32600-811400-0000-000000-00000-0000-	TELEPHONE SYSTEM	0.00	556.92	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2320-03-32600-823600-0000-000000-00000-0000-	TENANT LEASEHOLD IMPROVEMENTS	10,193.08	15,034.60	1,359.80	1,000.00	104.03	0.00	-1,000.00	-100.00%
EMS			2,288,967.22	2,289,311.79	2,515,667.13	2,612,160.00	1,940,735.95	2,728,532.00	116,372.00	4.46%
33300	JUVENILE PROBATION									
	1110-2210-03-33300-610191-0000-000000-00000-0000-	CC 33300 JUVENILE PROBATION	1,650.00	2,578.72	2,805.89	6,060.00	112.26	6,060.00	0.00	0.00%
	1110-2210-03-33300-635210-0000-000000-00000-0000-	POSTAL SERVICES	78.00	0.00	174.00	300.00	6.17	300.00	0.00	0.00%
	1110-2210-03-33300-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	506.37	530.31	495.41	1,700.00	506.52	1,700.00	0.00	0.00%
	1110-2210-03-33300-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	989.72	1,428.37	646.77	700.00	369.37	850.00	150.00	21.43%
	1110-2210-03-33300-665891-0000-000000-00000-0000-	CRIME PREVENTION GRANT EXPENS	3,622.00	825.00	1,200.75	8,079.00	0.00	8,079.00	0.00	0.00%
	1110-2210-03-33300-685510-0000-000000-00000-0000-	MILEAGE	261.79	53.81	200.90	1,500.00	61.45	1,750.00	250.00	16.67%
	1110-2210-03-33300-685530-0000-000000-00000-0000-	LODGING & MEALS	88.60	44.57	39.73	500.00	147.00	500.00	0.00	0.00%
	1110-2210-03-33300-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	0.00	0.00	500.00	178.35	500.00	0.00	0.00%
	1110-2210-03-33300-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	2,625.88	2,136.84	1,685.36	2,200.00	1,270.45	2,200.00	0.00	0.00%
JUVENILE PROBATION			9,822.36	7,597.62	7,248.81	21,539.00	2,651.57	21,939.00	400.00	1.86%
33400	CONFINEMENT OF PRISONERS									
	1110-4310-03-33400-610111-0000-000000-00000-0000-	INMATE MEDICAL EXPENSES	50.00	0.00	0.00	200.00	50.00	200.00	0.00	0.00%
	1110-4310-03-33400-643820-0000-000000-00000-0000-	HOUSING OF INMATES	9.77	8.94	0.00	200.00	20.17	200.00	0.00	0.00%
CONFINEMENT OF PRISONERS			59.77	8.94	0.00	400.00	70.17	400.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

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			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
33410	REGIONAL JAIL									
	1110-4310-03-33410-501110-0000-000000-00000-0000-	SALARIES AND WAGES BOARDS AND	525.00	375.00	225.00	1,050.00	225.00	0.00	-1,050.00	-100.00%
	1110-4310-03-33410-552100-0000-000000-00000-0000-	FICA	40.17	28.69	17.21	77.00	17.21	0.00	-77.00	-100.00%
	1110-4310-03-33410-610111-0000-000000-00000-0000-	INMATE MEDICAL EXPENSES	0.00	0.00	0.00	10,000.00	0.00	0.00	-10,000.00	-100.00%
	1110-4310-03-33410-697020-0000-000000-00000-0000-	CENTRAL VIRGINIA REGIONAL JAI	838,059.00	925,655.00	880,602.00	725,546.00	724,546.00	699,894.00	-25,652.00	-3.54%
	REGIONAL JAIL		838,624.17	926,058.69	880,844.21	736,673.00	724,788.21	699,894.00	-36,779.00	-4.99%
33420	JUVENILE DETENTION									
	1110-2128-03-33420-643830-0000-000000-00000-0000-	HOUSING OF JUVENILES	143,790.00	75,228.79	347,307.99	117,166.00	146,457.50	233,010.00	115,844.00	98.87%
	1110-2128-03-33420-685510-0000-000000-00000-0000-	MILEAGE	145.53	0.00	141.12	0.00	78.75	0.00	0.00	0.00%
	JUVENILE DETENTION		143,935.53	75,228.79	347,449.11	117,166.00	146,536.25	233,010.00	115,844.00	98.87%
33403	JEFFERSON AREA COMMUNITY CORRECTIONS									
	1110-2127-03-33403-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	8,286.00	8,286.00	11,567.00	12,073.00	12,073.00	12,565.00	492.00	4.08%
	1110-2128-03-33420-695640-0000-000000-00000-0000-	JUVENILE DETENTION DRUG COURT MATCH	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	100.00%
	JEFFERSON AREA COMMUNITY CORRECTIONS		8,286.00	8,286.00	31,567.00	12,073.00	32,073.00	32,565.00	20,492.00	169.73%
34100	BUILDING OFFICIAL									
	1110-2340-03-34100-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	151,901.55	163,947.52	176,616.62	187,898.00	139,062.48	238,243.00	50,345.00	26.79%
	1110-2340-03-34100-501900-0000-000000-00000-0000-	LEAVE PAYOUT	10,838.92	0.00	0.00	0.00	5,016.45	0.00	0.00	0.00%
	1110-2340-03-34100-552100-0000-000000-00000-0000-	FICA	11,600.07	11,618.88	12,574.56	13,384.00	10,526.17	18,226.00	4,842.00	36.18%
	1110-2340-03-34100-552210-0000-000000-00000-0000-	VRS	8,025.19	12,702.57	13,634.39	13,800.00	7,614.03	9,820.00	-3,980.00	-28.84%
	1110-2340-03-34100-552212-0000-000000-00000-0000-	VRS HYBRID	3,788.90	3,119.52	3,393.84	3,987.00	5,831.12	12,666.00	8,679.00	217.68%
	1110-2340-03-34100-552214-0000-000000-00000-0000-	VRS HYBRID 401A	556.14	440.09	478.71	500.00	714.53	1,514.00	1,014.00	202.80%
	1110-2340-03-34100-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	294.88	233.28	253.70	300.00	379.51	803.00	503.00	167.67%
	1110-2340-03-34100-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	404.19	1,099.97	1,196.68	1,200.00	1,536.56	2,946.00	1,746.00	145.50%
	1110-2340-03-34100-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	119.52	212.88	229.72	210.00	138.94	238.00	28.00	13.33%
	1110-2340-03-34100-552310-0000-000000-00000-0000-	HEALTH INSURANCE	27,953.52	31,939.20	32,273.20	36,518.00	28,416.00	49,962.00	13,444.00	36.81%
	1110-2340-03-34100-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,959.54	2,197.04	2,366.86	2,334.00	1,859.71	3,192.00	858.00	36.76%
	1110-2340-03-34100-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	4,426.32	3,828.64	3,471.04	4,522.00	4,522.00	4,522.00	0.00	0.00%
	1110-2340-03-34100-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	0.00	0.00	196.70	0.00	0.00	0.00	0.00	0.00%
	1110-2340-03-34100-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	4,909.12	0.00	0.00	0.00	1,872.50	2,000.00	2,000.00	100.00%
	1110-2340-03-34100-610166-0000-000000-00000-0000-	TRAINING SERVICES	986.00	566.95	422.99	2,000.00	1,599.00	2,500.00	500.00	25.00%
	1110-2340-03-34100-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	69.93	133.36	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2340-03-34100-635210-0000-000000-00000-0000-	POSTAL SERVICES	100.00	115.00	0.00	100.00	0.00	100.00	0.00	0.00%
	1110-2340-03-34100-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	845.85	890.02	1,310.19	1,200.00	1,149.28	1,200.00	0.00	0.00%
	1110-2340-03-34100-643610-0000-000000-00000-0000-	ADVERTISING	200.00	0.00	60.99	0.00	0.00	0.00	0.00	0.00%
	1110-2340-03-34100-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	1,370.73	1,374.90	1,302.54	1,500.00	1,353.84	1,500.00	0.00	0.00%
	1110-2340-03-34100-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	0.00	50.97	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2340-03-34100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,130.37	1,798.62	1,179.01	1,800.00	1,913.41	1,500.00	-300.00	-16.67%
	1110-2340-03-34100-660080-0000-000000-00000-0000-	FUEL OIL	2,262.85	3,117.53	5,234.77	3,400.00	3,755.72	5,000.00	1,600.00	47.06%
	1110-2340-03-34100-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	436.94	1,775.50	976.19	1,700.00	4,028.50	1,200.00	-500.00	-29.41%
	1110-2340-03-34100-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	0.00	293.90	49.98	250.00	262.03	250.00	0.00	0.00%
	1110-2340-03-34100-660200-0000-000000-00000-0000-	BOOKS & SUBSCRIPTIONS	623.50	587.45	2,569.08	3,000.00	569.50	2,600.00	-400.00	-13.33%
	1110-2340-03-34100-665810-0000-000000-00000-0000-	DUES	378.00	590.00	-90.00	600.00	125.80	600.00	0.00	0.00%
	1110-2340-03-34100-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,394.65	1,714.32	1,468.30	1,500.00	1,327.25	1,800.00	300.00	20.00%
	1110-2340-03-34100-685510-0000-000000-00000-0000-	MILEAGE	168.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2340-03-34100-685530-0000-000000-00000-0000-	LODGING & MEALS	167.49	0.00	55.41	1,500.00	1,240.31	1,500.00	0.00	0.00%
	1110-2340-03-34100-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	248.99	375.00	750.00	687.00	1,000.00	250.00	33.33%
	1110-2340-03-34100-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	385.96	27.93	66.91	250.00	0.00	250.00	0.00	0.00%
	1110-2340-03-34100-810200-0000-000000-00000-0000-	OFFICE FURNITURE	68.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2340-03-34100-810300-0000-000000-0000-0000-	IT EQUIPMENT	60.00	2,080.48	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2340-03-34100-810600-0000-000000-0000-0000-	MOTOR VEHICLES	31,019.42	0.00	29,853.00	0.00	0.00	0.00	0.00	0.00%
	BUILDING OFFICIAL		268,446.45	246,705.51	291,520.38	284,203.00	225,501.64	365,132.00	80,929.00	28.48%
34270	VA BUILDING PERMIT FEE									
	1110-2340-03-34270-643810-0000-000000-00000-0000-	VA BUILDING PERMIT FEE	1,879.77	2,323.43	2,481.48	2,500.00	0.00	0.00	-2,500.00	-100.00%
	VA BUILDING PERMIT FEE		1,879.77	2,323.43	2,481.48	2,500.00	0.00	0.00	-2,500.00	-100.00%
35120	ANIMAL SHELTER									
	1110-2360-03-35120-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	0.00	26,034.71	18,525.18	42,843.00	30,347.21	44,985.00	2,142.00	5.00%
	1110-2360-03-35120-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	0.00	21,265.38	41,382.82	45,837.00	19,074.93	48,129.00	2,292.00	5.00%
	1110-2360-03-35120-552100-0000-000000-00000-0000-	FICA	0.00	3,618.50	4,546.48	5,290.00	3,752.55	7,123.00	1,833.00	34.65%
	1110-2360-03-35120-552212-0000-000000-00000-0000-	VRS HYBRID	0.00	0.00	1,623.98	4,219.00	3,084.20	5,088.00	869.00	20.60%
	1110-2360-03-35120-552214-0000-000000-00000-0000-	VRS HYBRID 401A	0.00	0.00	169.33	410.00	303.37	450.00	40.00	9.76%
	1110-2360-03-35120-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	0.00	0.00	89.79	218.00	160.82	238.00	20.00	9.17%
	1110-2360-03-35120-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	0.00	0.00	0.00	0.00	44.65	0.00	0.00	0.00%
	1110-2360-03-35120-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	0.00	0.00	22.02	0.00	30.43	45.00	45.00	100.00%
	1110-2360-03-35120-552310-0000-000000-00000-0000-	HEALTH INSURANCE	0.00	0.00	3,185.00	8,244.00	6,106.00	9,126.00	882.00	10.70%
	1110-2360-03-35120-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	0.00	0.00	226.90	0.00	406.64	603.00	603.00	100.00%
	1110-2360-03-35120-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	0.00	1,008.68	1,006.12	1,500.00	1,500.00	1,500.00	0.00	0.00%
	1110-2360-03-35120-610110-0000-000000-00000-0000-	EMPLOYEE MEDICAL EXPENSES	0.00	1,624.95	27.42	1,250.00	79.25	1,250.00	0.00	0.00%
	1110-2360-03-35120-610118-0000-000000-00000-0000-	VETERINARIAN SERVICES	0.00	32,018.52	42,968.35	50,000.00	22,653.11	50,000.00	0.00	0.00%
	1110-2360-03-35120-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	268.00	134.00	225.00	27.00	225.00	0.00	0.00%
	1110-2360-03-35120-610166-0000-000000-00000-0000-	TRAINING SERVICES	0.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00%
	1110-2360-03-35120-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	0.00	893.49	908.76	500.00	1,453.11	500.00	0.00	0.00%
	1110-2360-03-35120-635110-0000-000000-00000-0000-	ELECTRICITY	0.00	3,886.99	3,884.32	4,600.00	4,216.00	6,500.00	1,900.00	41.30%
	1110-2360-03-35120-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	0.00	2,667.07	2,897.55	2,400.00	2,219.94	3,300.00	900.00	37.50%
	1110-2360-03-35120-643610-0000-000000-00000-0000-	ADVERTISING	0.00	0.00	801.00	1,000.00	0.00	500.00	-500.00	-50.00%
	1110-2360-03-35120-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	0.00	0.00	0.00	500.00	451.28	500.00	0.00	0.00%
	1110-2360-03-35120-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	1,174.71	1,168.29	1,000.00	821.87	1,000.00	0.00	0.00%
	1110-2360-03-35120-660030-0000-000000-00000-0000-	FEED & ANIMAL CARE SUPPLIES	0.00	3,524.94	3,007.92	5,500.00	2,562.19	4,000.00	-1,500.00	-27.27%
	1110-2360-03-35120-660050-0000-000000-00000-0000-	CLEANING & JANITORIAL SUPPLIE	0.00	2,765.75	2,717.43	2,500.00	1,930.42	2,800.00	300.00	12.00%
	1110-2360-03-35120-660071-0000-000000-00000-0000-	REPAIRS & MAINTENANCE SUPPLIES	0.00	788.04	59.24	0.00	85.95	0.00	0.00	0.00%
	1110-2360-03-35120-660080-0000-000000-00000-0000-	FUEL OIL	0.00	186.53	254.44	600.00	273.86	600.00	0.00	0.00%
	1110-2360-03-35120-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	0.00	1,279.91	30.36	450.00	68.45	450.00	0.00	0.00%
	1110-2360-03-35120-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	0.00	0.00	784.33	0.00	0.00	300.00	300.00	100.00%
	1110-2360-03-35120-665810-0000-000000-00000-0000-	DUES	0.00	107.70	0.00	100.00	0.00	100.00	0.00	0.00%
	1110-2360-03-35120-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	0.00	18.70	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2360-03-35120-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	0.00	587.92	1,454.05	1,000.00	355.12	1,225.00	225.00	22.50%
	ANIMAL SHELTER		0.00	103,720.49	131,875.08	180,286.00	102,008.35	190,637.00	10,351.00	5.74%
35130	ANIMAL CONTROL									
	1110-2350-03-35130-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	83,381.52	86,050.48	91,754.16	96,342.00	68,242.25	101,159.00	4,817.00	5.00%
	1110-2350-03-35130-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	40,529.68	17,636.42	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2350-03-35130-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	24,002.43	23,112.02	26,279.80	14,087.00	17,003.16	14,791.00	704.00	5.00%
	1110-2350-03-35130-552100-0000-000000-00000-0000-	FICA	10,748.51	9,367.03	8,839.23	8,046.00	6,450.91	8,870.00	824.00	10.24%
	1110-2350-03-35130-552210-0000-000000-00000-0000-	VRS	7,120.80	9,112.64	9,716.64	10,378.00	7,718.34	13,114.00	2,736.00	26.36%
	1110-2350-03-35130-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	66.72	111.84	119.28	110.00	68.34	101.00	-9.00	-8.18%
	1110-2350-03-35130-552310-0000-000000-00000-0000-	HEALTH INSURANCE	16,959.72	16,294.40	15,263.60	16,488.00	12,212.00	18,252.00	1,764.00	10.70%
	1110-2350-03-35130-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,092.24	1,153.12	1,229.52	1,230.00	914.43	1,356.00	126.00	10.24%
	1110-2350-03-35130-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	1,805.88	1,237.20	1,376.88	1,520.00	1,520.00	1,520.00	0.00	0.00%
	1110-2350-03-35130-610110-0000-000000-00000-0000-	EMPLOYEE MEDICAL EXPENSES	215.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Madison County, Virginia
Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number
with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2350-03-35130-610118-0000-000000-00000-0000-	VETERINARIAN SERVICES	24,952.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2350-03-35130-610119-0000-000000-00000-0000-	BOARDING FEES FOR ANIMALS	0.00	0.00	0.00	500.00	0.00	500.00	0.00	0.00%
	1110-2350-03-35130-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	67.00	0.00	250.00	122.38	250.00	0.00	0.00%
	1110-2350-03-35130-610166-0000-000000-00000-0000-	TRAINING SERVICES	119.00	119.00	437.00	1,000.00	200.00	1,000.00	0.00	0.00%
	1110-2350-03-35130-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	207.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2350-03-35130-635110-0000-000000-00000-0000-	ELECTRICITY	4,212.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2350-03-35130-635130-0000-000000-00000-0000-	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2350-03-35130-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	3,261.01	1,348.22	1,516.55	1,400.00	754.05	1,400.00	0.00	0.00%
	1110-2350-03-35130-643610-0000-000000-00000-0000-	ADVERTISING	0.00	99.00	50.00	500.00	0.00	200.00	-300.00	-60.00%
	1110-2350-03-35130-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	1,370.73	1,374.90	1,302.54	1,000.00	902.56	1,000.00	0.00	0.00%
	1110-2350-03-35130-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,152.40	255.31	491.67	400.00	395.14	400.00	0.00	0.00%
	1110-2350-03-35130-660030-0000-000000-00000-0000-	FEED & ANIMAL CARE SUPPLIES	6,339.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2350-03-35130-660050-0000-000000-00000-0000-	CLEANING & JANITORIAL SUPPLIE	1,819.40	14.93	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2350-03-35130-660080-0000-000000-00000-0000-	FUEL OIL	4,374.74	3,567.66	6,569.39	4,600.00	3,949.58	6,000.00	1,400.00	30.43%
	1110-2350-03-35130-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	2,779.88	760.76	2,373.59	3,000.00	302.50	2,500.00	-500.00	-16.67%
	1110-2350-03-35130-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	1,945.05	268.70	190.00	600.00	440.30	600.00	0.00	0.00%
	1110-2350-03-35130-660210-0000-000000-00000-0000-	RECORD BOOKS & TAGS	78.75	0.00	0.00	600.00	0.00	200.00	-400.00	-66.67%
	1110-2350-03-35130-665810-0000-000000-00000-0000-	DUES	70.00	145.00	50.00	150.00	50.00	150.00	0.00	0.00%
	1110-2350-03-35130-685530-0000-000000-00000-0000-	LODGING & MEALS	404.37	0.00	13.52	1,000.00	382.05	1,000.00	0.00	0.00%
	1110-2350-03-35130-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	200.00	0.00	0.00	200.00	0.00	200.00	0.00	0.00%
	1110-2350-03-35130-810200-0000-000000-00000-0000-	OFFICE FURNITURE	0.00	0.00	290.92	600.00	0.00	300.00	-300.00	-50.00%
	1110-2350-03-35130-810400-0000-000000-00000-0000-	COMMUNICATIONS EQUIPMENT	0.00	19.99	151.76	140.00	0.00	140.00	0.00	0.00%
	1110-2350-03-35130-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	426.79	282.33	404.30	500.00	424.43	500.00	0.00	0.00%
	ANIMAL CONTROL		239,635.89	172,397.95	168,420.35	164,641.00	122,052.42	175,503.00	10,862.00	6.60%
35300	MEDICAL EXAMINER									
	1110-2128-03-35300-610112-0000-000000-00000-0000-	MEDICAL EXAMINER EXPENSES	200.00	40.00	220.00	500.00	100.00	500.00	0.00	0.00%
	1110-2128-03-35300-610115-0000-000000-00000-0000-	HUMAN BODY DISPOSITION	2,238.45	140.00	2,433.45	300.00	0.00	300.00	0.00	0.00%
	MEDICAL EXAMINER		2,438.45	180.00	2,653.45	800.00	100.00	800.00	0.00	0.00%
35600	SERVICES TO ABUSED FAMILIES									
	1110-2127-03-35600-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	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%
35700	LINE OF DUTY ACT									
	1110-4310-03-35700-552800-0000-000000-00000-0000-	LODA FUND PAYMENT	46,292.00	46,121.00	39,272.00	57,000.00	44,088.00	45,000.00	-12,000.00	-21.05%
	LINE OF DUTY ACT		46,292.00	46,121.00	39,272.00	57,000.00	44,088.00	45,000.00	-12,000.00	-21.05%
35800	Foothills Child Advocacy Center									
	1110-2127-03-35800-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	2,400.00	2,400.00	2,600.00	2,600.00	2,600.00	2,000.00	-600.00	-23.08%
	Foothills Child Advocacy Center		2,400.00	2,400.00	2,600.00	2,600.00	2,600.00	2,000.00	-600.00	-23.08%
42400	TRANSFER STATION & RECYCLING CTR									
	1110-2420-04-42400-610160-0000-000000-00000-0000-	MONITORING SERVICES	33,562.34	36,052.19	27,679.94	40,000.00	28,483.48	40,000.00	0.00	0.00%
	1110-2420-04-42400-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	1,475.45	6,756.65	5,804.11	2,000.00	550.00	2,000.00	0.00	0.00%
	1110-2420-04-42400-610166-0000-000000-00000-0000-	TRAINING SERVICES	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00%
	1110-2420-04-42400-610172-0000-000000-00000-0000-	PLANNING ASSISTANCE	0.00	0.00	0.00	1,750.00	0.00	1,750.00	0.00	0.00%
	1110-2420-04-42400-610176-0000-000000-00000-0000-	RECYCLING PROGRAM	0.00	619.58	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2420-04-42400-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	0.00	0.00	362.82	1,000.00	64.36	1,000.00	0.00	0.00%
	1110-2420-04-42400-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	0.00	1,569.39	5,129.48	2,900.00	238.00	2,900.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2420-04-42400-633410-0000-000000-00000-0000-	TRANSPORTATION CONTRACT	494,832.90	476,768.35	552,243.41	559,789.00	416,755.19	703,088.00	143,299.00	25.60%
	1110-2420-04-42400-635110-0000-000000-00000-0000-	ELECTRICITY	2,899.75	1,544.72	1,786.15	4,000.00	665.82	2,143.00	-1,857.00	-46.43%
	1110-2420-04-42400-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	1,020.31	541.57	19.37	1,200.00	453.53	800.00	-400.00	-33.33%
	1110-2420-04-42400-660000-0000-000000-00000-0000-	MATERIALS & SUPPLIES	868.78	474.99	714.67	1,000.00	802.58	1,000.00	0.00	0.00%
	1110-2420-04-42400-665810-0000-000000-00000-0000-	DUES	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2420-04-42400-685510-0000-000000-00000-0000-	MILEAGE	451.24	0.00	123.20	300.00	0.00	300.00	0.00	0.00%
	1110-2420-04-42400-685530-0000-000000-00000-0000-	LODGING & MEALS	253.68	0.00	205.24	300.00	0.00	300.00	0.00	0.00%
	1110-2420-04-42400-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	0.00	845.00	500.00	0.00	500.00	0.00	0.00%
	1110-2420-04-42400-695800-0000-000000-00000-0000-	MICELLANEOUS	0.00	0.00	887.07	0.00	0.00	0.00	0.00	0.00%
	1110-2420-04-42400-810900-0000-000000-00000-0000-	CHIPPING WOOD WASTE	12,700.00	12,700.00	14,700.00	15,000.00	0.00	16,500.00	1,500.00	10.00%
	TRANSFER STATION & RECYCLING CTR		548,164.45	537,027.44	610,550.46	629,739.00	448,012.96	772,281.00	142,542.00	22.64%
43200	FACILITIES & MAINTENANCE									
	1110-2430-04-43200-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	116,261.90	123,171.46	141,762.91	139,715.00	85,288.81	139,850.00	135.00	0.10%
	1110-2430-04-43200-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	437.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	0.00	1,908.77	3,926.50	1,361.00	2,825.90	5,000.00	3,639.00	267.38%
	1110-2430-04-43200-501900-0000-000000-00000-0000-	LEAVE PAYOUT	1,422.42	0.00	8,158.22	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-552100-0000-000000-00000-0000-	FICA	8,575.85	9,098.95	10,782.57	10,279.00	6,148.77	11,081.00	802.00	7.80%
	1110-2430-04-43200-552210-0000-000000-00000-0000-	VRS	4,714.44	5,672.88	6,706.34	6,757.00	4,962.98	7,357.00	600.00	8.88%
	1110-2430-04-43200-552212-0000-000000-00000-0000-	VRS HYBRID	4,490.29	5,693.46	6,070.11	6,100.00	3,812.12	7,514.00	1,414.00	23.18%
	1110-2430-04-43200-552214-0000-000000-00000-0000-	VRS HYBRID 401A	608.73	696.21	740.62	750.00	396.31	729.00	-21.00	-2.80%
	1110-2430-04-43200-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	322.28	368.61	392.13	393.00	209.86	386.00	-7.00	-1.78%
	1110-2430-04-43200-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	97.87	981.73	1,032.44	1,050.00	270.98	690.00	-360.00	-34.29%
	1110-2430-04-43200-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	92.70	160.10	178.64	160.00	83.42	138.00	-22.00	-13.75%
	1110-2430-04-43200-552310-0000-000000-00000-0000-	HEALTH INSURANCE	21,818.26	22,712.40	28,464.40	26,354.00	21,369.00	36,654.00	10,300.00	39.08%
	1110-2430-04-43200-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,520.74	1,650.88	1,841.12	1,783.00	1,118.71	1,848.00	65.00	3.65%
	1110-2430-04-43200-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	1,754.28	2,054.44	1,917.20	2,850.00	2,850.00	2,850.00	0.00	0.00%
	1110-2430-04-43200-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	0.00	27.00	0.00	228.00	27.00	27.00	100.00%
	1110-2430-04-43200-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	27,628.77	29,267.21	40,067.55	39,600.00	21,808.86	45,000.00	5,400.00	13.64%
	1110-2430-04-43200-610166-0000-000000-00000-0000-	TRAINING SERVICES	0.00	0.00	0.00	250.00	0.00	1,000.00	750.00	300.00%
	1110-2430-04-43200-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	23,809.84	9,796.62	13,828.74	39,000.00	20,342.93	30,000.00	-9,000.00	-23.08%
	1110-2430-04-43200-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	26,449.92	27,615.59	32,456.95	45,200.00	20,767.89	45,200.00	0.00	0.00%
	1110-2430-04-43200-635110-0000-000000-00000-0000-	ELECTRICITY	100,200.13	106,693.76	89,422.80	110,000.00	86,572.84	126,500.00	16,500.00	15.00%
	1110-2430-04-43200-635120-0000-000000-00000-0000-	HEATING SERVICES	14,217.47	18,982.84	27,654.83	20,000.00	18,477.24	23,000.00	3,000.00	15.00%
	1110-2430-04-43200-635130-0000-000000-00000-0000-	WATER & SEWER	12,349.38	15,869.20	18,993.20	15,000.00	15,950.26	17,250.00	2,250.00	15.00%
	1110-2430-04-43200-635210-0000-000000-00000-0000-	POSTAL SERVICES	0.00	0.00	4.90	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	73,717.07	79,518.95	83,715.35	75,000.00	54,047.80	70,000.00	-5,000.00	-6.67%
	1110-2430-04-43200-635240-0000-000000-00000-0000-	ALARM SYSTEM	4,749.42	2,602.42	4,200.00	4,000.00	5,600.00	7,200.00	3,200.00	80.00%
	1110-2430-04-43200-643510-0000-000000-00000-0000-	PRINTING	0.00	0.00	37.37	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-643610-0000-000000-00000-0000-	ADVERTISING	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	1110-2430-04-43200-655305-0000-000000-00000-0000-	INSURANCE VEHICLE	1,827.64	1,833.20	1,736.72	2,500.00	2,737.44	3,000.00	500.00	20.00%
	1110-2430-04-43200-655306-0000-000000-00000-0000-	INSURANCE PROPERTY	12,906.00	13,040.00	12,577.90	12,578.00	12,530.40	12,578.00	0.00	0.00%
	1110-2430-04-43200-655307-0000-000000-00000-0000-	INSURANCE GENERAL LIABILITY	7,871.00	7,871.00	7,740.35	7,740.00	7,648.30	7,740.00	0.00	0.00%
	1110-2430-04-43200-655308-0000-000000-00000-0000-	INSURANCE BOILER & MACHINERY	1,376.00	1,377.00	1,304.85	1,305.00	1,247.60	1,305.00	0.00	0.00%
	1110-2430-04-43200-655309-0000-000000-00000-0000-	INSURANCE PUBLIC OFFICIALS LI	4,819.00	4,819.00	4,738.60	4,739.00	4,658.45	4,739.00	0.00	0.00%
	1110-2430-04-43200-655310-0000-000000-00000-0000-	INSURANCE INCREASED LIMITS	3,674.00	3,774.00	3,795.65	3,796.00	3,903.15	3,796.00	0.00	0.00%
	1110-2430-04-43200-655311-0000-000000-00000-0000-	INSURANCE CRIME	750.00	750.00	729.90	730.00	725.30	730.00	0.00	0.00%
	1110-2430-04-43200-655312-0000-000000-00000-0000-	INSURANCE ADM FEE	2,112.50	2,222.55	2,260.00	1,300.00	1,150.00	1,300.00	0.00	0.00%
	1110-2430-04-43200-655314-0000-000000-00000-0000-	INSURANCE CYBER	0.00	750.00	3,929.65	3,930.00	3,851.80	3,930.00	0.00	0.00%
	1110-2430-04-43200-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	345.65	232.34	47.93	100.00	32.27	100.00	0.00	0.00%
	1110-2430-04-43200-660050-0000-000000-00000-0000-	CLEANING & JANITORIAL SUPPLIE	5,677.31	9,143.13	12,810.62	8,000.00	9,766.87	14,000.00	6,000.00	75.00%
	1110-2430-04-43200-660071-0000-000000-00000-0000-	REPAIRS & MAINTENANCE SUPPLIES	2,583.84	14,577.49	14,131.80	7,500.00	3,293.17	10,000.00	2,500.00	33.33%
	1110-2430-04-43200-660080-0000-000000-00000-0000-	FUEL OIL	3,874.85	6,324.47	8,417.43	5,000.00	4,684.41	8,000.00	3,000.00	60.00%
	1110-2430-04-43200-660090-0000-000000-00000-0000-	VEHICLE/EQUIPMENT MAINT SERV	2,738.80	9,253.40	3,320.60	5,000.00	3,542.31	7,000.00	2,000.00	40.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

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			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2430-04-43200-660110-0000-000000-00000-0000-	UNIFORMS & WEARING APPAREL	338.69	342.90	266.29	1,640.00	1,205.16	1,640.00	0.00	0.00%
	1110-2430-04-43200-665810-0000-000000-00000-0000-	DUES	225.00	340.00	0.00	100.00	0.00	100.00	0.00	0.00%
	1110-2430-04-43200-675420-0000-000000-00000-0000-	LEASE UNIFORMS & MATS	5,108.81	5,315.40	4,967.75	2,107.00	3,801.70	5,000.00	2,893.00	137.30%
	1110-2430-04-43200-685510-0000-000000-00000-0000-	MILEAGE	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	1110-2430-04-43200-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	0.00	63.34	500.00	0.00	500.00	0.00	0.00%
	1110-2430-04-43200-810300-0000-000000-00000-0000-	IT EQUIPMENT	0.00	0.00	765.87	100.00	0.00	100.00	0.00	0.00%
	1110-2430-04-43200-810700-0000-000000-00000-0000-	TOOLS & RELATED EQUIPMENT	302.12	1,034.69	892.36	6,000.00	1,634.39	3,000.00	-3,000.00	-50.00%
	1110-2430-04-43200-810800-0000-000000-00000-0000-	EQUIPMENT OTHER	614.90	0.00	15,859.66	5,000.00	1,412.22	3,000.00	-2,000.00	-40.00%
	1110-2430-04-43200-811200-0000-000000-00000-0000-	HVAC REPLACEMENTS	31,328.00	25,038.64	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-811500-0000-000000-00000-0000-	EQUIPMENT REPLACEMENT (CAP BU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-823700-0000-000000-00000-0000-	CTHOUSE SEC IMPROVMENTS	18,940.00	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-823800-0000-000000-00000-0000-	COURT SECURITY SYSTEMS	27,754.63	4,171.17	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-824100-0000-000000-00000-0000-	TIMBERLAND RESEEDING	27,624.50	6,240.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2430-04-43200-811600-0000-000000-00000-0000-	PARKING LOT PAVING	7,640.00	0.00	1,700.00	4,400.00	345.00	4,000.00	-400.00	-9.09%
	FACILITIES & MAINTENANCE		615,672.86	585,066.86	624,439.16	630,267.00	441,302.62	675,432.00	45,165.00	7.17%
51100	MADISON HEALTH DEPARTMENT									
	1110-2128-05-51100-695610-0000-000000-00000-0000-	LOCAL HEALTH DEPARTMENT	158,700.00	158,700.00	170,879.74	204,121.00	204,121.00	226,636.00	22,515.00	11.03%
	MADISON HEALTH DEPARTMENT		158,700.00	158,700.00	170,879.74	204,121.00	204,121.00	226,636.00	22,515.00	11.03%
51500	MADISON FREE CLINIC									
	10-05 -51 -51500-5640	General Contribution Request	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	MADISON FREE CLINIC		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
51700	PIEDMONT REGIONAL DENTAL CLINIC									
	1110-2127-05-51700-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
	PIEDMONT REGIONAL DENTAL CLINIC		2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
52200	COMMUNITY SERVICES									
	1110-2127-05-52200-695620-0000-000000-00000-0000-	MENTAL HEALTH	88,241.00	104,560.00	161,410.00	184,076.00	184,076.00	191,435.00	7,359.00	4.00%
	1110-2127-05-52200-695622-0000-000000-00000-0000-	RRRC CRISIS INTERVENTION TEAM	5,653.00	5,553.00	16,219.00	18,500.00	18,500.00	21,270.00	2,770.00	14.97%
	COMMUNITY SERVICES		93,894.00	110,113.00	177,629.00	202,576.00	202,576.00	212,705.00	10,129.00	5.00%
53300	TAX RELIEF FOR ELDERLY,VETERANS,SURV SP									
	1110-4230-05-53300-695810-0000-000000-00000-0000-	TAX RELIEF EXPENSE	65,839.67	73,707.68	83,137.85	0.00	0.00	0.00	0.00	0.00%
	TAX RELIEF FOR ELDERLY,VETERANS,SURV SP		65,839.67	73,707.68	83,137.85	0.00	0.00	0.00	0.00	0.00%
66100	GERMANNA COMMUNITY COLLEGE									
	1110-2127-06-66100-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00	-1,000.00	-20.00%
	GERMANNA COMMUNITY COLLEGE		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00	-1,000.00	-20.00%
71100	PARKS & RECREATION									
	1110-8810-07-71100-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	39,642.48	43,550.80	52,000.08	95,046.00	94,410.35	139,943.00	44,897.00	47.24%
	1110-8810-07-71100-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	36,358.32	38,325.52	43,242.96	48,281.00	0.00	0.00	-48,281.00	-100.00%
	1110-8810-07-71100-501410-0000-000000-00000-0000-	SALARIES AND WAGES OVERTIME	3,202.08	2,658.42	2,850.00	0.00	6,224.05	12,887.00	12,887.00	100.00%
	1110-8810-07-71100-552100-0000-000000-00000-0000-	FICA	5,212.18	5,658.73	6,686.62	13,742.00	7,228.26	11,691.00	-2,051.00	-14.93%
	1110-8810-07-71100-552210-0000-000000-00000-0000-	VRS	3,385.44	4,612.00	5,506.80	12,389.00	4,374.10	12,218.00	-171.00	-1.38%
	1110-8810-07-71100-552212-0000-000000-00000-0000-	VRS HYBRID	1,832.40	2,717.36	3,066.00	2,110.00	4,907.71	2,216.00	106.00	5.02%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

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	1110-8810-07-71100-552214-0000-000000-00000-0000-	VRS HYBRID 401A	363.60	383.28	432.46	298.00	557.35	313.00	15.00	5.03%
	1110-8810-07-71100-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	192.96	203.36	229.27	158.00	295.52	166.00	8.00	5.06%
	1110-8810-07-71100-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	908.88	958.16	1,080.96	744.00	838.75	781.00	37.00	4.97%
	1110-8810-07-71100-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	60.72	106.40	123.84	90.00	94.52	95.00	5.00	5.56%
	1110-8810-07-71100-552310-0000-000000-00000-0000-	HEALTH INSURANCE	20,070.60	21,601.68	21,820.28	32,800.00	18,175.00	34,916.00	2,116.00	6.45%
	1110-8810-07-71100-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	995.76	1,097.20	1,276.08	2,246.00	1,265.14	2,246.00	0.00	0.00%
	1110-8810-07-71100-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	1,786.96	1,879.96	1,302.04	4,806.00	4,806.00	4,806.00	0.00	0.00%
	1110-8810-07-71100-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	261,200.00	247,251.00	133,888.00	104,005.00	132,804.99	131,539.00	27,534.00	26.47%
	PARKS & RECREATION		375,212.38	371,003.87	273,505.39	316,715.00	275,981.74	353,817.00	37,102.00	11.71%
72601	BOYS AND GIRLS CLUB									
	1110-2127-07-72601-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00%
	BOYS AND GIRLS CLUB		2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00%
72602	SENIOR CENTER									
	1110-2127-07-72602-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	500.00	500.00	500.00	500.00	500.00	0.00	-500.00	-100.00%
	SENIOR CENTER		500.00	500.00	500.00	500.00	500.00	0.00	-500.00	-100.00%
72604	MADISON COUNTY FAIR									
	1110-2127-07-72604-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	MADISON COUNTY FAIR		500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
73100	MADISON LIBRARY									
	1110-2127-07-73100-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	143,600.00	143,599.98	152,100.00	160,600.00	133,833.30	170,600.00	10,000.00	6.23%
	MADISON LIBRARY		143,600.00	143,599.98	152,100.00	160,600.00	133,833.30	170,600.00	10,000.00	6.23%
81100	PLANNING COMMISSION									
	1110-2810-08-81100-610166-0000-000000-00000-0000-	TRAINING SERVICES	0.00	0.00	0.00	1,500.00	0.00	0.00	-1,500.00	-100.00%
	1110-2810-08-81100-620213-0000-000000-00000-0000-	COMMITTEE MEMBERS	8,555.00	9,160.00	7,980.00	10,440.00	6,355.00	10,000.00	-440.00	-4.21%
	1110-2810-08-81100-620214-0000-000000-00000-0000-	COMMITTEE CLERICAL	1,575.00	750.00	1,500.00	900.00	1,338.53	1,500.00	600.00	66.67%
	1110-2810-08-81100-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	59.45	95.72	0.00	250.00	0.00	250.00	0.00	0.00%
	PLANNING COMMISSION		10,189.45	10,005.72	9,480.00	13,090.00	7,693.53	11,750.00	-1,340.00	-10.24%
81120	ZONING & PLANNING									
	1110-2810-08-81120-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	100,009.61	115,551.92	128,718.96	135,155.00	91,014.51	138,395.00	3,240.00	2.40%
	1110-2810-08-81120-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	1,582.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2810-08-81120-501900-0000-000000-00000-0000-	LEAVE PAYOUT	4,874.40	0.00	0.00	0.00	1,423.80	0.00	0.00	0.00%
	1110-2810-08-81120-552100-0000-000000-00000-0000-	FICA	6,839.19	7,566.98	8,569.20	9,847.00	6,559.80	10,587.00	740.00	7.51%
	1110-2810-08-81120-552210-0000-000000-00000-0000-	VRS	5,990.30	7,789.21	8,654.15	8,992.00	6,874.12	10,190.00	1,198.00	13.32%
	1110-2810-08-81120-552212-0000-000000-00000-0000-	VRS HYBRID	2,111.20	4,027.92	4,507.32	4,820.00	2,626.49	4,743.00	-77.00	-1.60%
	1110-2810-08-81120-552214-0000-000000-00000-0000-	VRS HYBRID 401A	280.10	420.00	469.89	497.00	254.97	460.00	-37.00	-7.44%
	1110-2810-08-81120-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	148.48	222.72	249.12	249.00	135.04	244.00	-5.00	-2.01%
	1110-2810-08-81120-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	78.60	150.40	167.52	154.00	86.38	136.00	-18.00	-11.69%
	1110-2810-08-81120-552310-0000-000000-00000-0000-	HEALTH INSURANCE	21,427.80	24,368.40	24,641.40	28,134.00	16,563.00	27,528.00	-606.00	-2.15%
	1110-2810-08-81120-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	1,285.80	1,548.32	1,724.88	1,725.00	1,155.80	1,824.00	99.00	5.74%
	1110-2810-08-81120-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	1,555.64	1,733.28	2,456.40	2,244.00	2,179.29	2,244.00	0.00	0.00%
	1110-2810-08-81120-610130-0000-000000-00000-0000-	TESTING SERVICES	0.00	0.00	0.00	0.00	134.00	0.00	0.00	0.00%
	1110-2810-08-81120-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	135.00	0.00	196.70	0.00	0.00	0.00	0.00	0.00%
	1110-2810-08-81120-610165-0000-000000-00000-0000-	OUTSIDE SERVICES	2,035.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-2810-08-81120-630310-0000-000000-00000-0000-	REPAIRS & MAINTENANCE BUILDIN	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2810-08-81120-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	1110-2810-08-81120-635210-0000-000000-00000-0000-	POSTAL SERVICES	328.10	491.35	166.00	700.00	399.70	500.00	-200.00	-28.57%
	1110-2810-08-81120-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1110-2810-08-81120-643610-0000-000000-00000-0000-	ADVERTISING	2,657.88	1,666.99	3,812.66	3,000.00	3,565.74	4,000.00	1,000.00	33.33%
	1110-2810-08-81120-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	1,502.12	1,585.32	1,233.16	1,200.00	517.47	1,200.00	0.00	0.00%
	1110-2810-08-81120-675410-0000-000000-00000-0000-	LEASE OFFICE EQUIPMENT	1,394.65	1,714.29	1,468.32	1,500.00	1,327.29	1,500.00	0.00	0.00%
	1110-2810-08-81120-685530-0000-000000-00000-0000-	LODGING & MEALS	0.00	0.00	238.60	500.00	0.00	500.00	0.00	0.00%
	1110-2810-08-81120-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	0.00	400.00	400.00	400.00	0.00	400.00	0.00	0.00%
	1110-2810-08-81120-810100-0000-000000-00000-0000-	OFFICE EQUIPMENT	0.00	0.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
	1110-2810-08-81120-810300-0000-000000-00000-0000-	IT EQUIPMENT	0.00	174.75	0.00	0.00	0.00	0.00	0.00	0.00%
ZONING & PLANNING			157,035.95	169,411.85	187,674.28	199,517.00	134,817.40	204,751.00	5,234.00	2.62%
81110	DEPT. OF ECONOMIC DEVELOPMENT									
	1110-7710-08-81110-501210-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME	71,396.16	72,586.08	76,840.08	80,682.00	57,149.75	84,716.00	4,034.00	5.00%
	1110-7710-08-81110-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	5,300.27	4,759.63	4,419.30	2,890.00	2,040.24	3,035.00	145.00	5.02%
	1110-7710-08-81110-552100-0000-000000-00000-0000-	FICA	5,887.07	5,937.43	5,966.86	5,895.00	4,280.13	6,713.00	818.00	13.88%
	1110-7710-08-81110-552212-0000-000000-00000-0000-	VRS HYBRID	3,598.32	5,146.40	5,448.00	6,002.00	4,463.35	6,613.00	611.00	10.18%
	1110-7710-08-81110-552214-0000-000000-00000-0000-	VRS HYBRID 401A	714.00	725.84	768.48	769.00	571.54	847.00	78.00	10.14%
	1110-7710-08-81110-552216-0000-000000-00000-0000-	VIRGINIA LOCAL DISABILITY PRO	378.48	384.72	407.28	408.00	302.94	449.00	41.00	10.05%
	1110-7710-08-81110-552218-0000-000000-00000-0000-	VRS RET DC VOLUNTARY EMPLOY	1,784.88	1,814.64	1,920.93	1,921.00	1,428.68	2,118.00	197.00	10.26%
	1110-7710-08-81110-552220-0000-000000-00000-0000-	VRS HEALTH INSURANCE CREDIT	57.12	94.32	99.84	93.00	57.12	85.00	-8.00	-8.60%
	1110-7710-08-81110-552310-0000-000000-00000-0000-	HEALTH INSURANCE	0.00	0.00	6,111.00	11,676.00	8,764.50	13,308.00	1,632.00	13.98%
	1110-7710-08-81110-552400-0000-000000-00000-0000-	GROUP LIFE INSURANCE	935.28	972.64	1,029.60	1,030.00	765.85	1,135.00	105.00	10.19%
	1110-7710-08-81110-552700-0000-000000-00000-0000-	WORKMAN'S COMPENSATION	56.04	115.20	159.68	95.00	95.00	95.00	0.00	0.00%
	1110-7710-08-81110-630314-0000-000000-00000-0000-	WEBSITE MANAGEMENT	480.00	480.00	480.00	500.00	320.00	500.00	0.00	0.00%
	1110-7710-08-81110-630315-0000-000000-00000-0000-	SIGN INSTALLATION & MAINTENAN	0.00	0.00	0.00	200.00	0.00	200.00	0.00	0.00%
	1110-7710-08-81110-635110-0000-000000-00000-0000-	ELECTRICITY	5,213.09	4,599.32	3,747.06	5,500.00	3,141.83	4,500.00	-1,000.00	-18.18%
	1110-7710-08-81110-635210-0000-000000-00000-0000-	POSTAL SERVICES	0.00	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	1110-7710-08-81110-635236-0000-000000-00000-0000-	TELECOMMUNICATIONS	2,317.93	2,240.62	2,135.91	2,880.00	1,875.36	2,880.00	0.00	0.00%
	1110-7710-08-81110-643510-0000-000000-00000-0000-	PRINTING	0.00	0.00	0.00	800.00	0.00	800.00	0.00	0.00%
	1110-7710-08-81110-643610-0000-000000-00000-0000-	ADVERTISING	1,809.18	10,246.83	7,510.00	1,000.00	0.00	7,500.00	6,500.00	650.00%
	1110-7710-08-81110-655306-0000-000000-00000-0000-	INSURANCE PROPERTY	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00%
	1110-7710-08-81110-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	472.08	435.23	423.99	800.00	171.92	800.00	0.00	0.00%
	1110-7710-08-81110-660120-0000-000000-00000-0000-	PROMOTION SUPPLIES	1,280.90	52.88	821.25	2,500.00	0.00	2,500.00	0.00	0.00%
	1110-7710-08-81110-665810-0000-000000-00000-0000-	DUES	300.00	250.00	705.00	1,500.00	8,955.00	1,500.00	0.00	0.00%
	1110-7710-08-81110-675450-0000-000000-00000-0000-	RENT	17,953.62	0.00	0.00	300.00	0.00	300.00	0.00	100.00%
	1110-7710-08-81110-685510-0000-000000-00000-0000-	MILEAGE	681.80	31.05	301.49	1,000.00	198.00	1,000.00	0.00	0.00%
	1110-7710-08-81110-685530-0000-000000-00000-0000-	LODGING & MEALS	321.40	0.00	1,032.52	1,800.00	0.00	1,800.00	0.00	0.00%
	1110-7710-08-81110-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	252.00	90.00	1,267.88	1,000.00	119.74	1,300.00	300.00	30.00%
	1110-7710-08-81110-695800-0000-000000-00000-0000-	MICELLANEOUS	0.00	0.00	500.00	7,616.00	0.00	7,616.00	0.00	0.00%
	1110-7710-08-81110-811400-0000-000000-00000-0000-	TELEPHONE SYSTEM	0.00	0.00	0.00	2,000.00	0.00	0.00	-2,000.00	-100.00%
DEPT. OF ECONOMIC DEVELOPMENT			121,189.62	110,962.83	122,096.15	142,107.00	94,700.95	153,560.00	11,453.00	8.06%
81111	CENTRAL VA ECON DEVELOP PSHIP									
	1110-7710-08-81111-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
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%
81300	FOOTHILLS HOUSING CORP. (FORMERLY RAP BET HOUSING)									
	1110-2127-08-81300-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
FOOTHILLS HOUSING CORP. (FORMERLY RAP BET HOUSING)			7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%

Madison County, Virginia
Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number
with Comparisons

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			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
81301	AGING TOGETHER								0.00	0.00%
	1110-2127-08-81301-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	2,000.00	-1,000.00	-33.33%
	AGING TOGETHER		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	2,000.00	-1,000.00	-33.33%
81400	BOARD OF ZONING APPEALS									
	1110-1840-08-81400-501310-0000-000000-00000-0000-	SALARIES AND WAGES PART TIME	618.00	0.00	0.00	525.00	0.00	525.00	0.00	0.00%
	1110-1840-08-81400-552100-0000-000000-00000-0000-	FICA	47.26	0.00	0.00	60.00	0.00	63.00	3.00	5.00%
	1110-1840-08-81400-620213-0000-000000-00000-0000-	COMMITTEE MEMBERS	660.00	540.00	1,110.00	1,000.00	360.00	1,050.00	50.00	5.00%
	1110-1840-08-81400-620214-0000-000000-00000-0000-	COMMITTEE CLERICAL	300.00	530.00	900.00	1,000.00	300.00	1,050.00	50.00	5.00%
	1110-1840-08-81400-635210-0000-000000-00000-0000-	POSTAL SERVICES	15.75	0.00	0.00	150.00	0.00	150.00	0.00	0.00%
	1110-1840-08-81400-643610-0000-000000-00000-0000-	ADVERTISING	2,638.00	1,336.00	1,007.20	1,300.00	283.93	1,300.00	0.00	0.00%
	1110-1840-08-81400-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	140.00	27.21	100.00	0.00	100.00	0.00	0.00%
	BOARD OF ZONING APPEALS		4,279.01	2,546.00	3,044.41	4,135.00	943.93	4,238.00	103.00	2.49%
81410	BUILDING CODE APPEALS BOARD									
	1110-1850-08-81410-620213-0000-000000-00000-0000-	COMMITTEE MEMBERS	0.00	0.00	0.00	300.00	0.00	315.00	15.00	5.00%
	1110-1850-08-81410-620214-0000-000000-00000-0000-	COMMITTEE CLERICAL	0.00	0.00	0.00	100.00	0.00	105.00	5.00	5.00%
	BUILDING CODE APPEALS BOARD		0.00	0.00	0.00	400.00	0.00	420.00	20.00	5.00%
81600	RAPPAHANNOCK-RAPIDAN PLANNING DISTRICT									
	1110-2127-08-81600-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	16,222.22	16,222.22	16,381.58	16,863.00	16,862.98	16,864.00	1.00	0.01%
	RAPPAHANNOCK-RAPIDAN PLANNING DISTRICT		16,222.22	16,222.22	16,381.58	16,863.00	16,862.98	16,864.00	1.00	0.01%
81601	VA Regional Transit									
	1110-2128-08-81601-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	0.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
	VA Regional Transit		0.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
81700	GEOGRAPHIC INFORMATION SYSTEM									
	1110-4230-08-81700-610141-0000-000000-00000-0000-	DATA PROCESSING SERVICES	6,000.00	6,000.00	6,000.00	6,000.00	4,000.00	6,000.00	0.00	0.00%
	1110-4230-08-81700-610192-0000-000000-00000-0000-	911 ADDRESS MAINTENANCE	2,800.00	0.00	0.00	3,000.00	0.00	0.00	-3,000.00	-100.00%
	1110-4230-08-81700-610194-0000-000000-00000-0000-	TAX MAP SERVICES	2,242.50	3,378.75	5,959.36	8,000.00	1,572.50	8,000.00	0.00	0.00%
	1110-4230-08-81700-630312-0000-000000-00000-0000-	SOFTWARE PURCHASES AND MAINT	1,500.00	2,625.00	0.00	2,500.00	0.00	0.00	-2,500.00	-100.00%
	1110-4230-08-81700-630320-0000-000000-00000-0000-	REPAIRS & MAINTENANCE	0.00	0.00	0.00	1,500.00	0.00	0.00	-1,500.00	-100.00%
	1110-4230-08-81700-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	GEOGRAPHIC INFORMATION SYSTEM		12,542.50	12,003.75	11,959.36	21,000.00	5,572.50	14,000.00	-7,000.00	-33.33%
81800	PIEDMONT WORKFORCE NETWORK									
	1110-7710-08-81800-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	500.00	0.00	500.00	500.00	500.00	500.00	0.00	0.00%
	PIEDMONT WORKFORCE NETWORK		500.00	0.00	500.00	500.00	500.00	500.00	0.00	0.00%
81900	SKYLINE CAP									
	1110-2127-08-81900-695630-0000-000000-00000-0000-	SKYLINE CAP	47,585.00	47,585.00	47,585.00	48,502.00	24,251.00	49,612.00	1,110.00	2.29%
	SKYLINE CAP		47,585.00	47,585.00	47,585.00	48,502.00	24,251.00	49,612.00	1,110.00	2.29%
82200	WATER QUALITY MANAGEMENT PROGRAM									
	1110-2127-08-82200-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%

Madison County, Virginia
Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number
with Comparisons

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			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
		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%
82400	CULPEPER SOIL & WATER 1110-2127-08-82400-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	29,321.00	29,321.00	31,333.00	31,333.00	15,666.50	27,418.00	-3,915.00	-12.49%
		CULPEPER SOIL & WATER	29,321.00	29,321.00	31,333.00	31,333.00	15,666.50	27,418.00	-3,915.00	-12.49%
82500	FORESTRY SERVICE 1110-2127-08-82500-695640-0000-000000-00000-0000-	GENERAL CONTRIBUTIONS	5,941.98	5,941.98	5,941.98	5,942.00	5,942.00	5,942.00	0.00	0.00%
		FORESTRY SERVICE	5,941.98	5,941.98	5,941.98	5,942.00	5,942.00	5,942.00	0.00	0.00%
83400	NORTHERN VA 4-H 1110-2127-08-83400-695640-0000-000000-00000-0000-	CONTRIBUTION REQUEST	750.00	750.00	750.00	750.00	750.00	0.00	-750.00	-100.00%
		NORTHERN VA 4-H	750.00	750.00	750.00	750.00	750.00	0.00	-750.00	-100.00%
83500	EXTENSION & CONT'D ED. 1110-2127-08-83500-501210-0000-000000-00000-0000- 1110-2127-08-83500-501310-0000-000000-00000-0000- 1110-2127-08-83500-552100-0000-000000-00000-0000- 1110-2127-08-83500-552700-0000-000000-00000-0000- 1110-2127-08-83500-635236-0000-000000-00000-0000- 1110-2127-08-83500-660010-0000-000000-00000-0000- 1110-2127-08-83500-660090-0000-000000-00000-0000- 1110-2127-08-83500-660200-0000-000000-00000-0000- 1110-2127-08-83500-665810-0000-000000-00000-0000- 1110-2127-08-83500-685510-0000-000000-00000-0000- 1110-2127-08-83500-685530-0000-000000-00000-0000- 1110-2127-08-83500-685540-0000-000000-00000-0000- 1110-2127-08-83500-695640-0000-000000-00000-0000-	SALARIES AND WAGES FULL TIME SALARIES AND WAGES PART TIME FICA WORKMAN'S COMPENSATION TELECOMMUNICATIONS OFFICE SUPPLIES VEHICLE/EQUIPMENT MAINT SERV BOOKS & SUBSCRIPTIONS DUES MILEAGE LODGING & MEALS SEMINARS & TUITIONS GENERAL CONTRIBUTIONS	73,050.51 21,431.40 1,455.92 0.00 503.36 3,104.81 179.52 180.00 835.95 0.00 0.00 2,638.56 941.15	75,308.46 13,374.00 839.51 0.00 531.47 4,625.71 20.00 72.43 1,010.50 0.00 0.00 130.00 1,247.16	78,763.73 16,074.87 1,046.13 0.00 410.09 3,852.53 961.74 370.94 858.83 0.00 0.00 1,914.07 1,391.65	83,445.00 25,640.00 1,765.00 22.00 800.00 3,000.00 2,500.00 500.00 1,200.00 0.00 0.00 3,000.00 1,875.00	40,537.92 10,889.55 833.04 0.00 364.87 2,412.88 241.62 0.00 642.00 137.50 255.70 1,819.83 0.00	96,766.00 24,200.00 2,138.00 22.00 800.00 3,000.00 2,500.00 500.00 1,200.00 0.00 0.00 3,000.00 1,875.00	13,321.00 -1,440.00 373.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	15.96% -5.62% 21.13% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
		EXTENSION & CONT'D ED.	104,321.18	97,159.24	105,644.58	123,747.00	58,134.91	136,001.00	12,254.00	9.90%
99999	CONTINGENCY FUND 1110-9910-09-99999-710050-0000-000000-00000-0000- 1110-9910-09-99999-920000-0000-000000-00000-0000- 1110-9910-09-99999-920200-0000-000000-00000-0000- 1110-9910-09-99999-920400-0000-000000-00000-0000-	ARPA ACT OF 2021 OUTLAYS CONTINGENCY GENERAL OPERATI CONTINGENCY ACCUMULATED LEA CONTINGENCY SCHOOLS	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 270,019.00 27,000.00 0.00	0.00 0.00 0.00 0.00	0.00 314,872.00 22,963.00 144,192.00	0.00 44,853.00 -4,037.00 144,192.00	0.00% 16.61% -14.95% 100.00%
		CONTINGENCY FUND	0.00	0.00	0.00	297,019.00	0.00	482,027.00	185,008.00	62.29%
99999	REVENUE REFUNDS 1110-9910-09-99999-695840-0000-000000-00000-0000- 1110-9910-09-99999-699100-0000-000000-00000-0000-	REFUNDS WRITE OFF/BAD DEBT	4,792.28 0.00	2,401.26 0.00	399.12 0.00	6,500.00 0.00	111,202.56 4,445.08	6,500.00 0.00	0.00 0.00	0.00% 0.00%
		REVENUE REFUNDS	4,792.28	2,401.26	399.12	6,500.00	115,647.64	6,500.00	0.00	0.00%
95110	2020 Financing 1110-9910-09-95110-970100-0000-000000-00000-0000-	BOND ISSUANCE COSTS	145,613.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		2020 Financing	145,613.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
99999	TRANSFERS									

Madison County, Virginia

Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number with Comparisons

FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
	1110-9910-09-99999-991125-0000-000000-00000-0000-	TRANSFERS TO VPA FUND	463,441.77	483,746.99	350,990.95	663,494.00	455,456.32	712,419.00	48,925.00	7.37%
	1110-9910-09-99999-991126-0000-000000-00000-0000-	TRANSFERS TO CSA FUND	676,601.33	611,329.78	499,343.15	750,000.00	119,363.29	739,000.00	-11,000.00	-1.47%
	1110-9910-09-99999-991330-0000-000000-00000-0000-	TRANSFERS TO CARP FUND	1,300,845.80	0.00	578,614.98	503,000.00	1,069,415.41	413,671.00	-89,329.00	-17.76%
	1110-9910-09-99999-991336-0000-000000-00000-0000-	TRANSFERS TO CIP FUND	0.00	3,117,935.65	438,321.01	2,540,264.00	30,086.41	1,556,051.00	-984,213.00	-38.74%
	1110-9910-09-99999-991440-0000-000000-00000-0000-	TRANSFERS TO DEBT SERVICE FUND	9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.83	1,711,864.00	-15,090.00	-0.87%
	1110-9910-09-99999-996123-0000-000000-00000-0000-	TRANSFERS TO SCHOOL GENERAL FUND	8,866,420.40	8,531,408.62	9,715,484.05	9,692,040.00	4,963,776.58	9,776,883.00	84,843.00	0.88%
	1110-9910-09-99999-996332-0000-000000-00000-0000-	TRANSFERS TO SCHOOL CARP FUND	1,319,277.30	394,138.39	0.00	0.00	0.00	715,572.00	715,572.00	100.00%
	1110-9910-09-99999-996335-0000-000000-00000-0000-	TRANSFERS TO SCHOOL CIP FUND	0.00	6,639,524.09	749,367.37	0.00	0.00	0.00	0.00	0.00%
TRANSFERS			22,051,973.95	20,852,025.33	14,060,140.93	15,875,752.00	8,361,532.84	15,625,460.00	-250,292.00	-1.58%
GENERAL FUND			34,627,375.95	33,633,075.47	28,035,878.59	30,647,440.00	19,155,558.82	31,564,626.00	917,186.00	2.99%
TOT TOURISM FUND										
81902	TOURISM									
	1211-7710-08-81920-610148-0000-000000-00000-0000-	CONSULTING SERVICES	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1211-7710-08-81920-630314-0000-000000-00000-0000-	WEBSITE MANAGEMENT	480.00	575.17	480.00	500.00	0.00	500.00	0.00	0.00%
	1211-7710-08-81920-635210-0000-000000-00000-0000-	POSTAL SERVICES	1,257.01	472.24	867.49	2,000.00	1,551.98	2,000.00	0.00	0.00%
	1211-7710-08-81920-643510-0000-000000-00000-0000-	PRINTING	4,307.50	831.00	6,846.60	7,550.00	1,663.00	7,550.00	0.00	0.00%
	1211-7710-08-81920-643610-0000-000000-00000-0000-	ADVERTISING	23,777.15	27,346.46	31,687.75	23,225.00	20,828.46	23,225.00	0.00	0.00%
	1211-7710-08-81920-643615-0000-000000-00000-0000-	ARPA MARKETING	0.00	0.00	9,684.75	0.00	25,606.50	20,119.00	20,119.00	100.00%
	1211-7710-08-81920-660010-0000-000000-00000-0000-	OFFICE SUPPLIES	179.88	214.35	164.89	180.00	89.94	180.00	0.00	0.00%
	1211-7710-08-81920-660120-0000-000000-00000-0000-	PROMOTION SUPPLIES	9,560.90	7,207.70	7,507.08	10,000.00	23,587.13	10,000.00	0.00	0.00%
	1211-7710-08-81920-665810-0000-000000-00000-0000-	DUES	2,425.00	2,785.00	2,191.17	3,545.00	2,267.17	3,545.00	0.00	0.00%
	1211-7710-08-81920-675450-0000-000000-00000-0000-	RENT	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1211-7710-08-81920-685540-0000-000000-00000-0000-	SEMINARS & TUITIONS	1,946.27	130.08	1,458.07	3,000.00	91.08	3,000.00	0.00	0.00%
TOURISM			65,183.71	39,562.00	60,887.80	50,000.00	75,685.26	70,119.00	20,119.00	40.24%
81903	Germanna Found Heritage Promotion Venture									
	11-08 -81 -81903-5530	Lodging & Meals	0.00	0.00		0.00			0.00	0.00%
	11-08 -81 -81903-5810	Dues & Assoc. Memberships	0.00	0.00		0.00			0.00	0.00%
	11-08 -81 -81903-6000	Materials & Supplies	0.00	0.00		0.00			0.00	0.00%
	11-08 -81 -81903-6008	Vehicle/Equipment Fuel	0.00	0.00		0.00			0.00	0.00%
Germanna Found Heritage Promotion Venture			0.00	0.00		0.00			0.00	0.00%
96100	TRANSFERS									
	1211-9910-09-99999-991110-0000-000000-00000-0000-	TRANSFERS TO GENERAL FUND	33,086.29	0.00	55,000.00	62,500.00	0.00	65,200.00	2,700.00	4.32%
TRANSFERS			33,086.29	0.00	55,000.00	62,500.00	0.00	65,200.00	2,700.00	4.32%
TOT TOURISM FUND			98,270.00	39,562.00	115,887.80	112,500.00	75,685.26	135,319.00	22,819.00	20.28%
COVID GRANTS FUND										
COVID GRANTS FUND			122,844.34	2,284,212.97	10,659.49	0.00	0.00	0.00	0.00	0.00%
VIRGINIA PUBLIC ASSISTANCE FUND										
53110	WELFARE ADMINISTRATION									
	1125-5520-05-53110-760000-0000-000000-00000-0000-	WELFARE ADMINISTRATION	2,567,063.42	2,548,863.10	2,550,340.17	1,709,323.00	1,934,035.91	3,356,238.00	1,646,915.00	96.35%
WELFARE ADMINISTRATION			2,567,063.42	2,548,863.10	2,550,340.17	1,709,323.00	1,934,035.91	3,356,238.00	1,646,915.00	96.35%

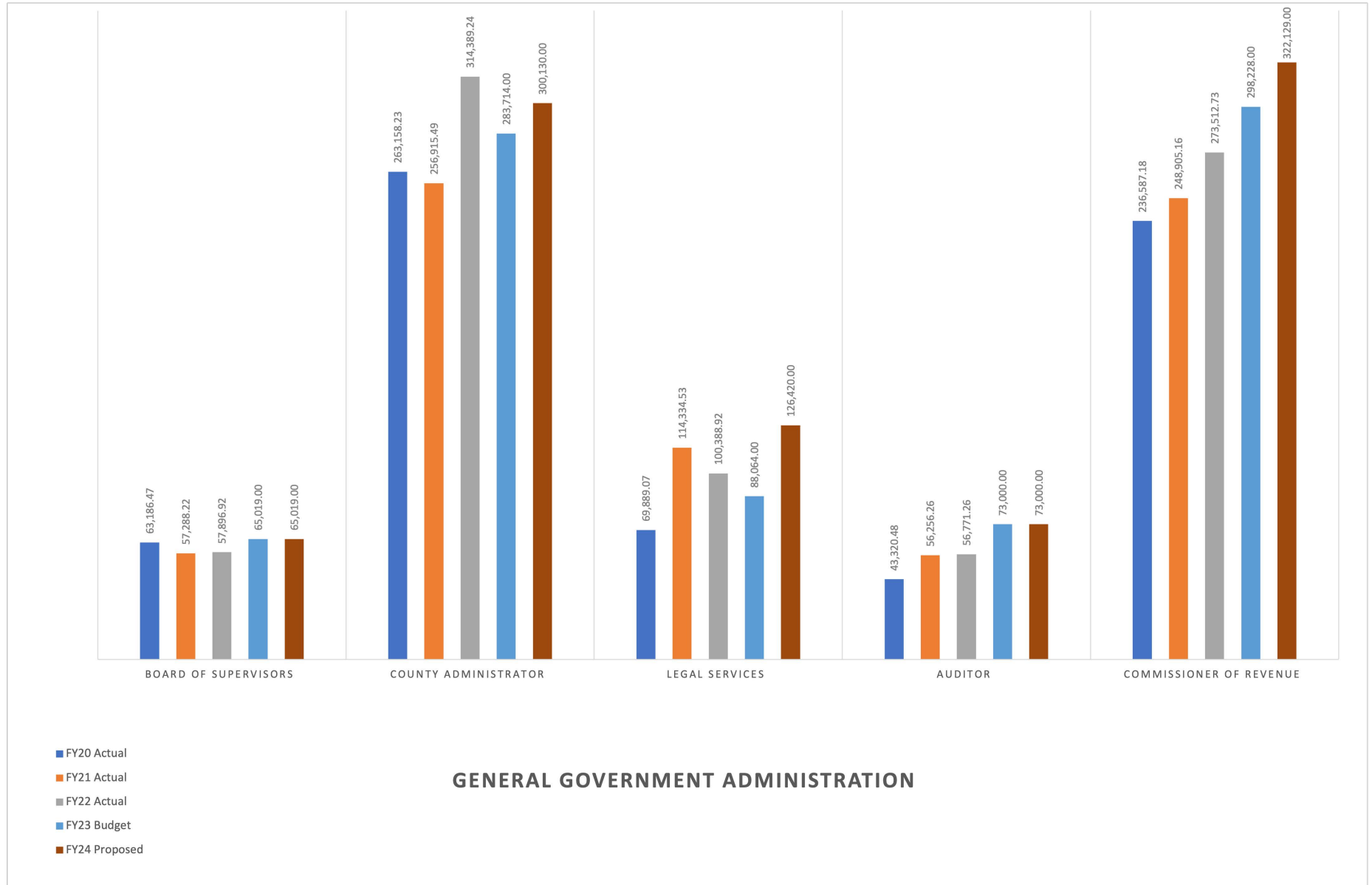
Madison County, Virginia
Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number
with Comparisons

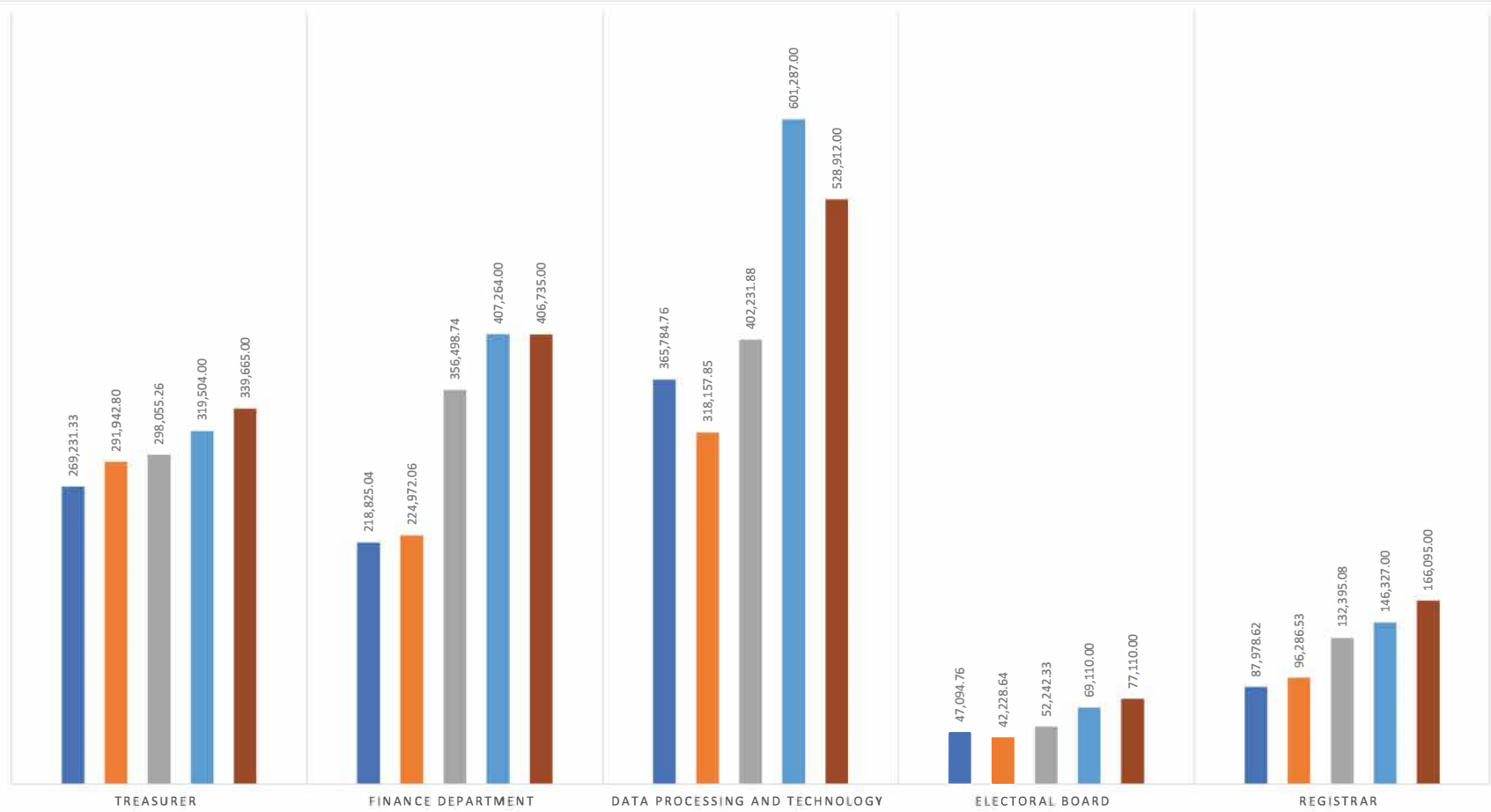
FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
53111	ASSISTANCE PAYMENTS 1125-5520-05-53111-760000-0000-000000-0000-0000-	WELFARE ADMINISTRATION	0.00	0.00	0.00	1,432,513.00	0.00	0.00	-1,432,513.00	-100.00%
	ASSISTANCE PAYMENTS		0.00	0.00	0.00	1,432,513.00	0.00	0.00	-1,432,513.00	-100.00%
53112	PURCHASED SERVICES 1125-5520-05-53112-760000-0000-000000-0000-0000-	WELFARE ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	PURCHASED SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
VIRGINIA PUBLIC ASSISTANCE (VPA)FUND			2,567,063.42	2,548,863.10	2,550,340.17	3,141,836.00	1,934,035.91	3,356,238.00	214,402.00	6.82%
CHILDREN'S SERVICE ACT (CSA) FUND										
53500	COMPREHENSIVE SERVICE ACT 1126-5510-05-53500-765030-0000-000000-000000-0000-	COMPREHENSIVE SERVICE ACT	2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
	COMPREHENSIVE SERVICE ACT		2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
CSA FUND			2,113,898.23	1,844,905.90	1,206,939.95	2,300,000.00	499,368.30	1,950,000.00	-350,000.00	-15.22%
DEBT SERVICE FUND										
Various	ALL PRIOR DEBT PAYMENTS									
	1440-9910-09-95100-971010-0000-000000-000000-0000-	PRINCIPAL BONDS	310,000.00	310,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1440-9910-09-95107-971010-0000-000000-000000-0000-	PRINCIPAL BONDS	6,908,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1440-9910-09-95109-971010-0000-000000-000000-0000-	PRINCIPAL BONDS	1,753,990.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1440-9910-09-95100-985201-0000-000000-000000-0000-	INTEREST BONDS	18,600.00	9,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1440-9910-09-95107-985201-0000-000000-000000-0000-	INTEREST BONDS	317,862.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1440-9910-09-95109-985201-0000-000000-000000-0000-	INTEREST BONDS	88,902.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	PUB IMPROV REF BOND, 2017		9,397,855.02	319,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
95200	CAPITAL LEASE - ELECTION EQUIPMENT									
	1440-9910-09-95200-971030-0000-000000-000000-0000-	PRINCIPAL CAPITAL LEASE	24,472.00	25,203.32	25,956.90	26,733.00	26,733.00	0.00	-26,733.00	-100.00%
	1440-9910-09-95200-981100-0000-000000-000000-0000-	INTEREST CAPITAL LEASE	3,060.33	2,329.01	1,575.43	799.00	799.33	0.00	-799.00	-100.00%
	CAPITAL LEASE - ELECTION EQUIPMENT		27,532.33	27,532.33	27,532.33	27,532.00	27,532.33	0.00	-27,532.00	-100.00%
95201	SERIES 2020A PUBLIC FAC LEASE REV BOND									
	1440-9910-09-95201-971010-0000-000000-000000-0000-	PRINCIPAL BONDS	0.00	0.00	453,000.00	466,000.00	466,000.00	480,000.00	14,000.00	3.00%
	1440-9910-09-95201-985201-0000-000000-000000-0000-	INTEREST BONDS	0.00	297,416.67	498,000.00	484,411.00	484,410.00	463,230.00	-21,181.00	-4.37%
	SERIES 2020A PUBLIC FAC LEASE REV BOND		0.00	297,416.67	951,000.00	950,411.00	950,410.00	943,230.00	-7,181.00	-0.76%
95202	SERIES 2020B PUBLIC FAC LEASE REV BOND									
	1440-9910-09-95202-971010-0000-000000-000000-0000-	PRINCIPAL BONDS	0.00	122,000.00	110,000.00	112,000.00	112,000.00	115,000.00	3,000.00	2.68%
	1440-9910-09-95202-985201-0000-000000-000000-0000-	INTEREST BONDS	0.00	23,000.52	35,621.10	33,014.00	33,014.10	28,997.00	-4,017.00	-12.17%
	SERIES 2020B PUBLIC FAC LEASE REV BOND		0.00	145,000.52	145,621.10	145,014.00	145,014.10	143,997.00	-1,017.00	-0.70%
95203	SERIES 2020C PUBLIC FAC LEASE REV BOND									
	1440-9910-09-95203-971010-0000-000000-000000-0000-	PRINCIPAL BONDS	0.00	172,000.00	433,000.00	444,000.00	444,000.00	481,000.00	37,000.00	8.33%
	1440-9910-09-95203-985201-0000-000000-000000-0000-	INTEREST BONDS	0.00	91,579.49	149,231.60	138,883.00	138,882.90	122,524.00	-16,359.00	-11.78%

Madison County, Virginia
Fiscal Year 2024 Budget-Expenditures by Fund, Activity, and GL Account Number
with Comparisons

			Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND/ ACTIVITY	GL ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
SERIES 2020C PUBLIC FAC LEASE REV BOND			0.00	263,579.49	582,231.60	582,883.00	582,882.90	603,524.00	20,641.00	3.54%
95204	PRINCIPAL CAP LEASE MOORE BLDG									
	TBD	REAL ESTATE TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1440-9910-09-95204-971110-0000-000000-00000-0000-	PRINCIPAL CAP LEASE MOORE BLDG	0.00	11,112.65	21,634.39	21,114.00	17,595.00	21,113.00	-1.00	0.00%
	1440-9910-09-95204-981110-0000-000000-00000-0000-	INTEREST CAP LEASE MOORE BLDG	0.00	10,000.15	0.00	0.00	0.00	0.00	0.00	0.00%
PRINCIPAL CAP LEASE MOORE BLDG			0.00	21,112.80	21,634.39	21,114.00	17,595.00	21,113.00	-1.00	0.00%
DEBT SERVICE FUND			9,425,387.35	1,073,941.81	1,728,019.42	1,726,954.00	1,723,434.33	1,711,864.00	-15,090.00	-0.87%
SCHOOL OPERATING FUND										
61000	8123-6610-06-61000-706100-0000-000000-00000-0000-	INSTRUCTION	14,818,384.15	14,666,934.83	16,882,658.18	17,621,098.00	12,712,866.81	17,189,672.00	-431,426.00	-2.45%
62000	8123-6610-06-62000-706200-0000-000000-00000-0000-	ADMIN, ATT & HEALTH	1,148,561.79	1,207,921.76	1,294,143.22	1,352,009.00	990,279.60	1,415,565.00	63,556.00	4.70%
63000	8123-6610-06-63000-706300-0000-000000-00000-0000-	PUPIL TRANSPORTATION	1,508,384.71	1,456,622.32	1,882,665.34	1,686,575.00	1,177,952.56	1,742,291.00	55,716.00	3.30%
64000	8123-6610-06-64000-706400-0000-000000-00000-0000-	OPS & MAINTENANCE	2,121,214.94	2,093,587.76	2,431,186.14	2,596,584.00	2,385,176.48	2,946,986.00	350,402.00	13.49%
66000	8123-6610-06-66000-706600-0000-000000-00000-0000-	SCHOOL FACILITIES	0.00	0.00	0.00	1,472,629.00	98,382.27	0.00	-1,472,629.00	-100.00%
66000	8123-6610-06-66000-706800-0000-000000-00000-0000-	SCHOOL TECHNOLOGY	723,275.67	863,389.97	976,077.93	675,914.00	547,844.95	845,991.00	170,077.00	25.16%
69000	8123-6610-06-69000-706700-0000-000000-00000-0000-	SCHOOL NON INSTRUCTIONAL	45,176.45	55,242.26	54,980.08	55,555.00	32,234.60	55,555.00	0.00	0.00%
SCHOOL - OPERATING FUND			20,364,997.71	20,343,698.90	23,521,710.89	25,460,364.00	17,944,737.27	24,196,060.00	-1,264,304.00	-4.97%
SCHOOL OPERATING FUND			20,364,997.71	20,343,698.90	23,521,710.89	25,460,364.00	17,944,737.27	24,196,060.00	-1,264,304.00	-4.97%
SCHOOL FOOD SERVICE FUND										
65000	SCHOOL - SCHOOL FOOD									
	8224-6610-06-65000-610161-0000-000000-00000-0000-	BANK SERVICES CHARGES	186.88	0.00	35.00	0.00	35.00	0.00	0.00	0.00%
	8224-6610-06-65000-706500-0000-000000-00000-0000-	SCHOOL FOOD	1,008,877.44	1,124,009.42	1,231,635.87	1,266,500.00	872,690.66	1,311,500.00	45,000.00	3.55%
SCHOOL - SCHOOL FOOD			1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
SCHOOL FOOD SERVICE FUND			1,009,064.32	1,124,009.42	1,231,670.87	1,266,500.00	872,725.66	1,311,500.00	45,000.00	3.55%
ALL OPERATING FUNDS			70,328,901.32	62,892,269.57	58,401,107.18	64,655,594.00	42,205,545.55	64,225,607.00	-429,987.00	-0.67%

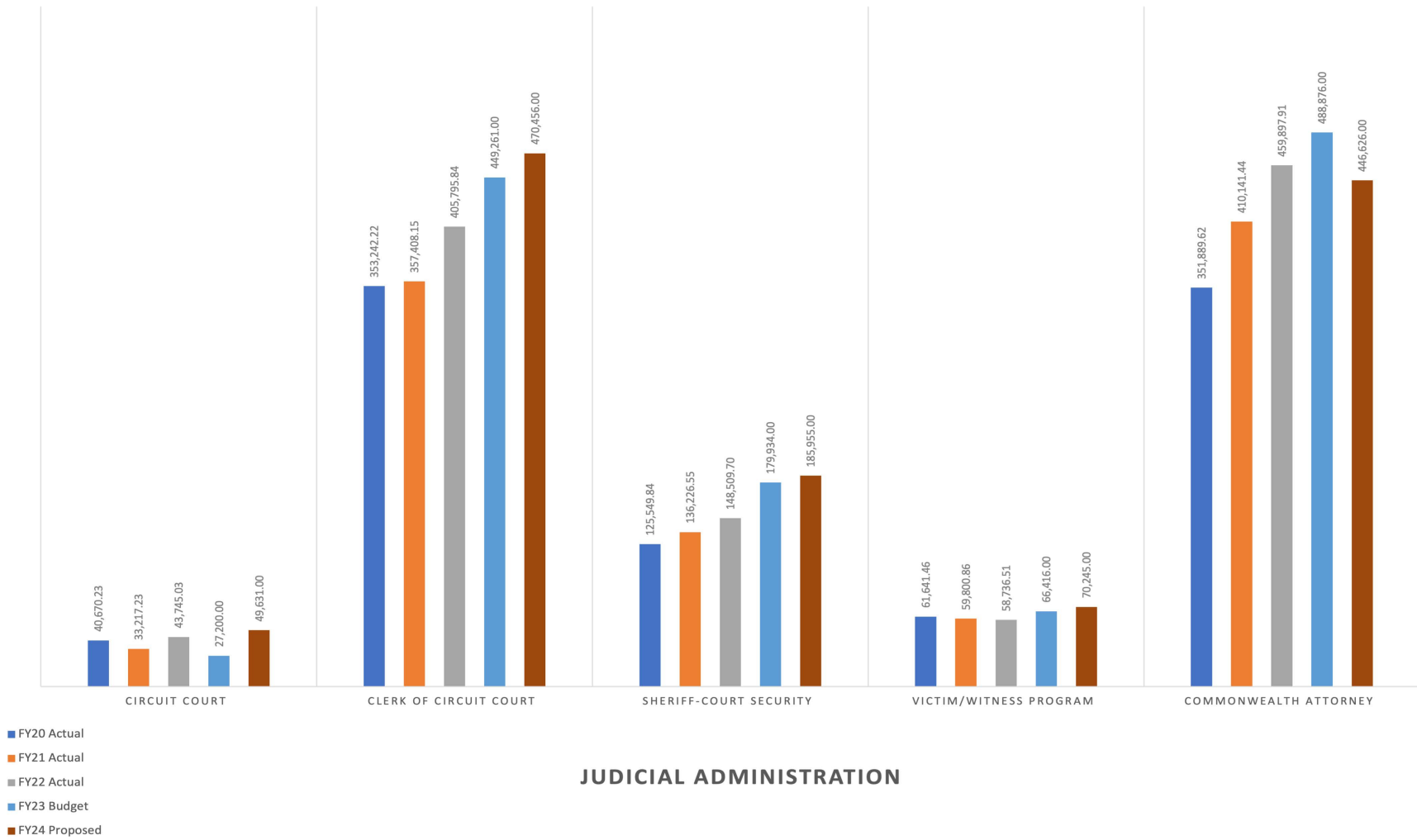
EXPENDITURE GRAPHS BY FUNCTION

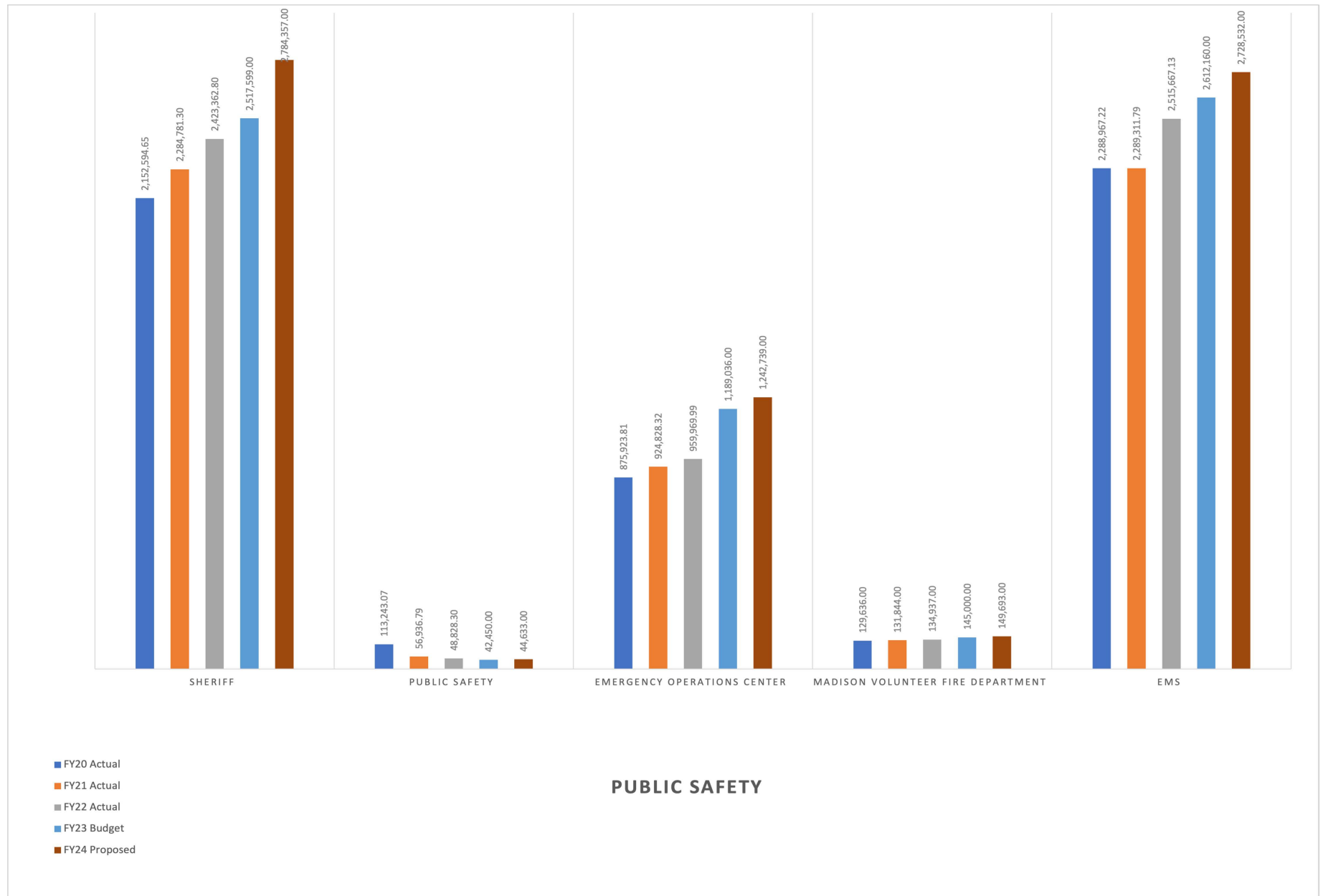


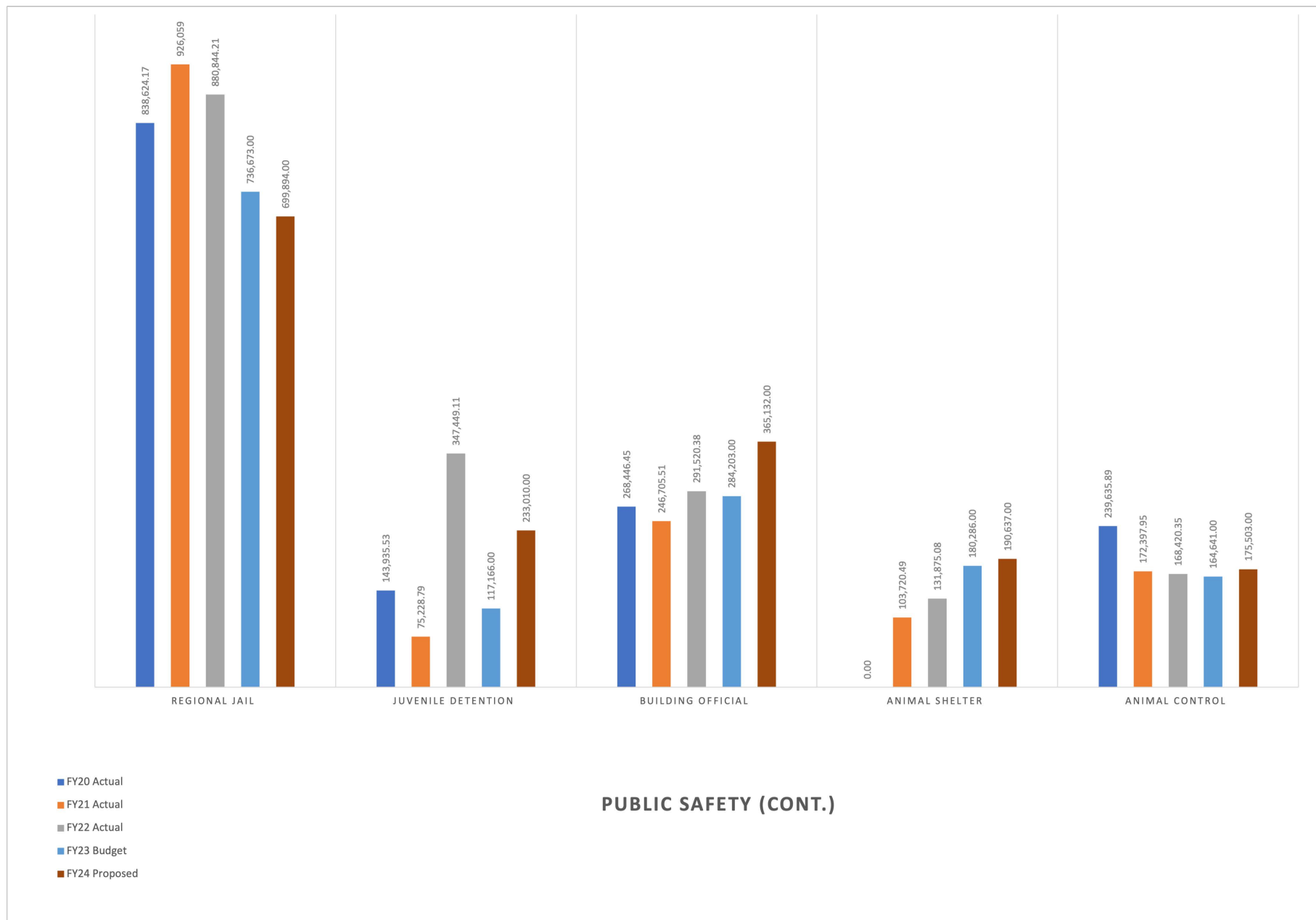


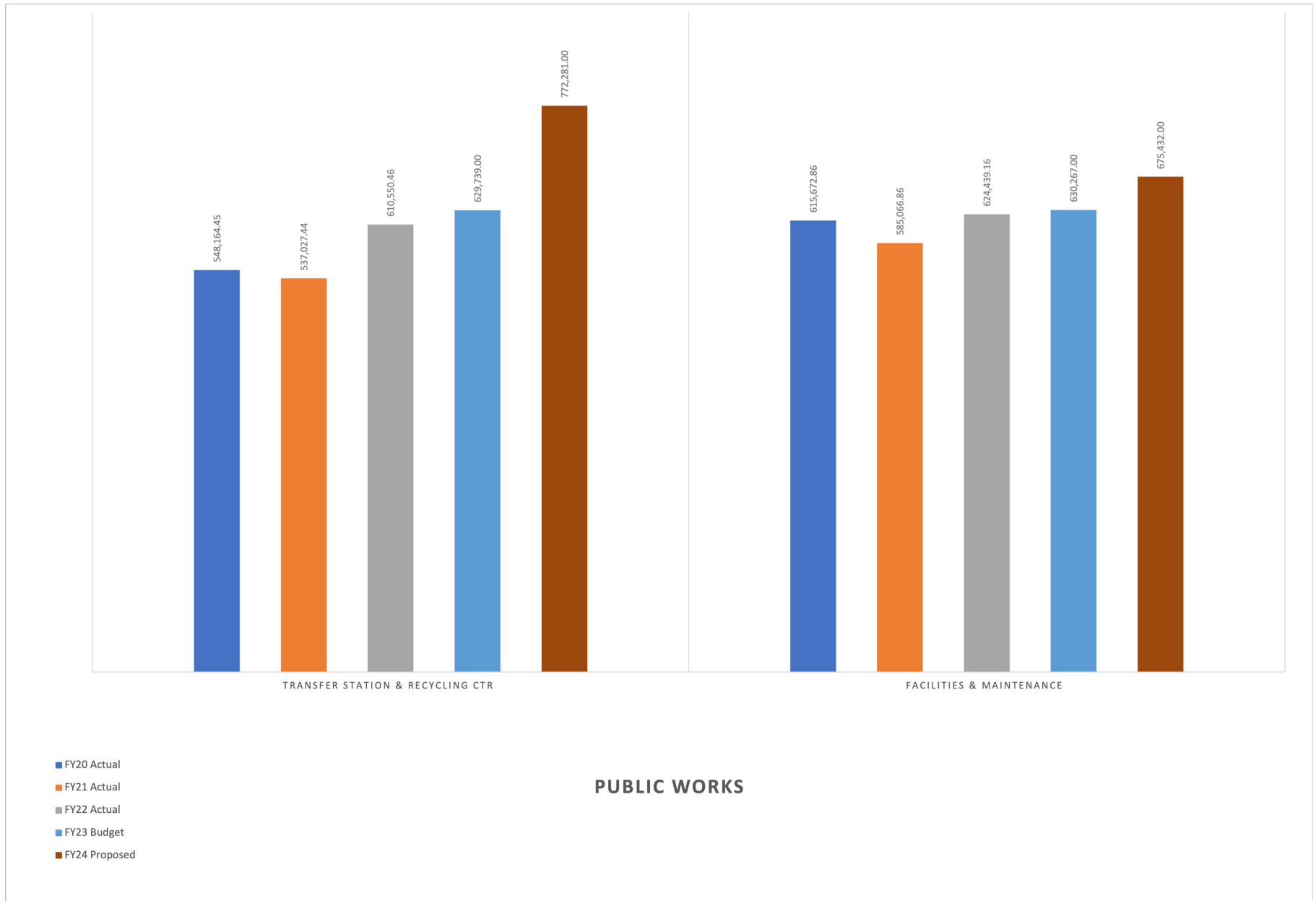
GENERAL GOVERNMENT ADMINISTRATION (CONT.)

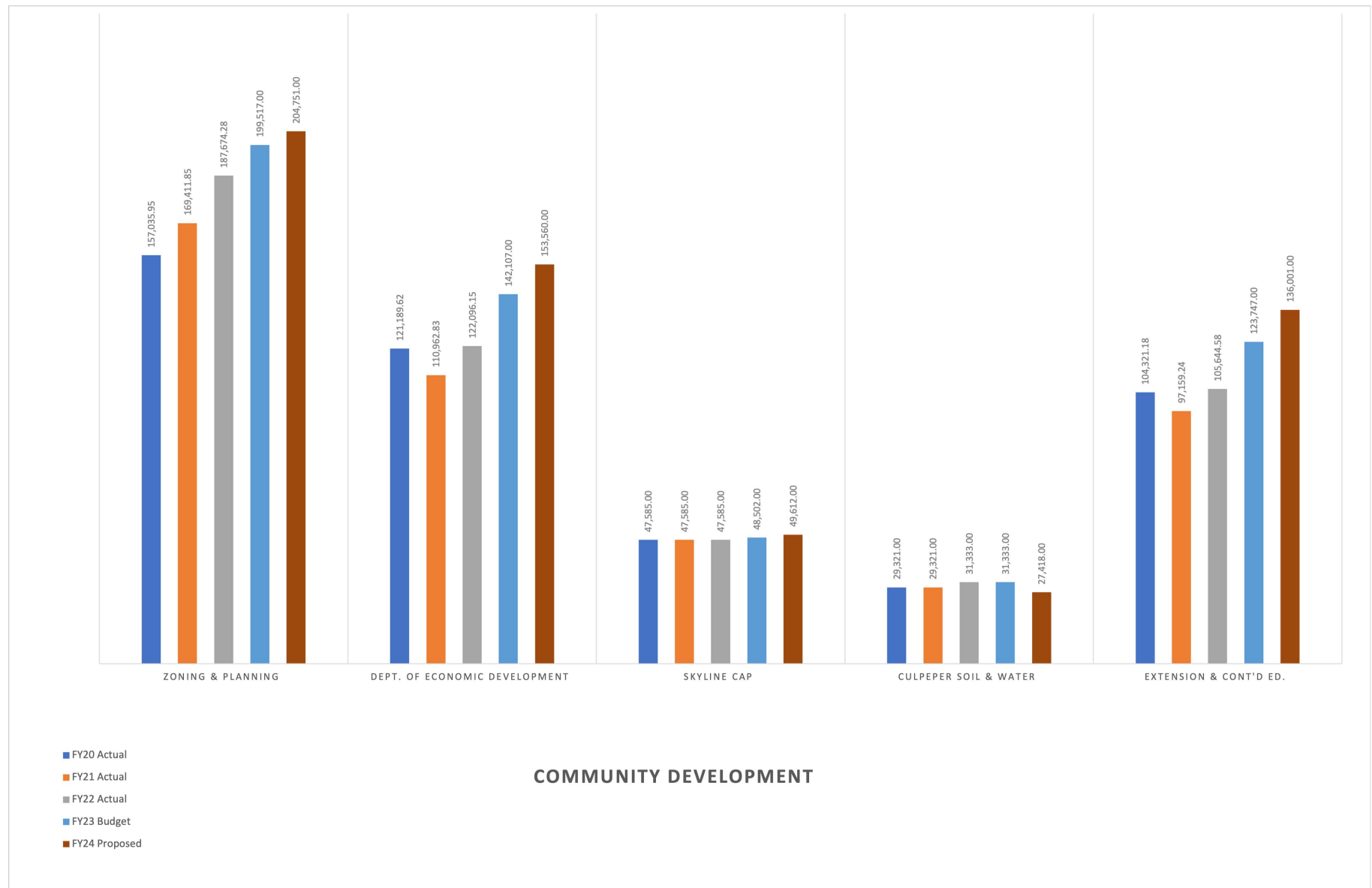
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- FY21 Actual
- FY22 Actual
- FY23 Budget
- FY24 Proposed

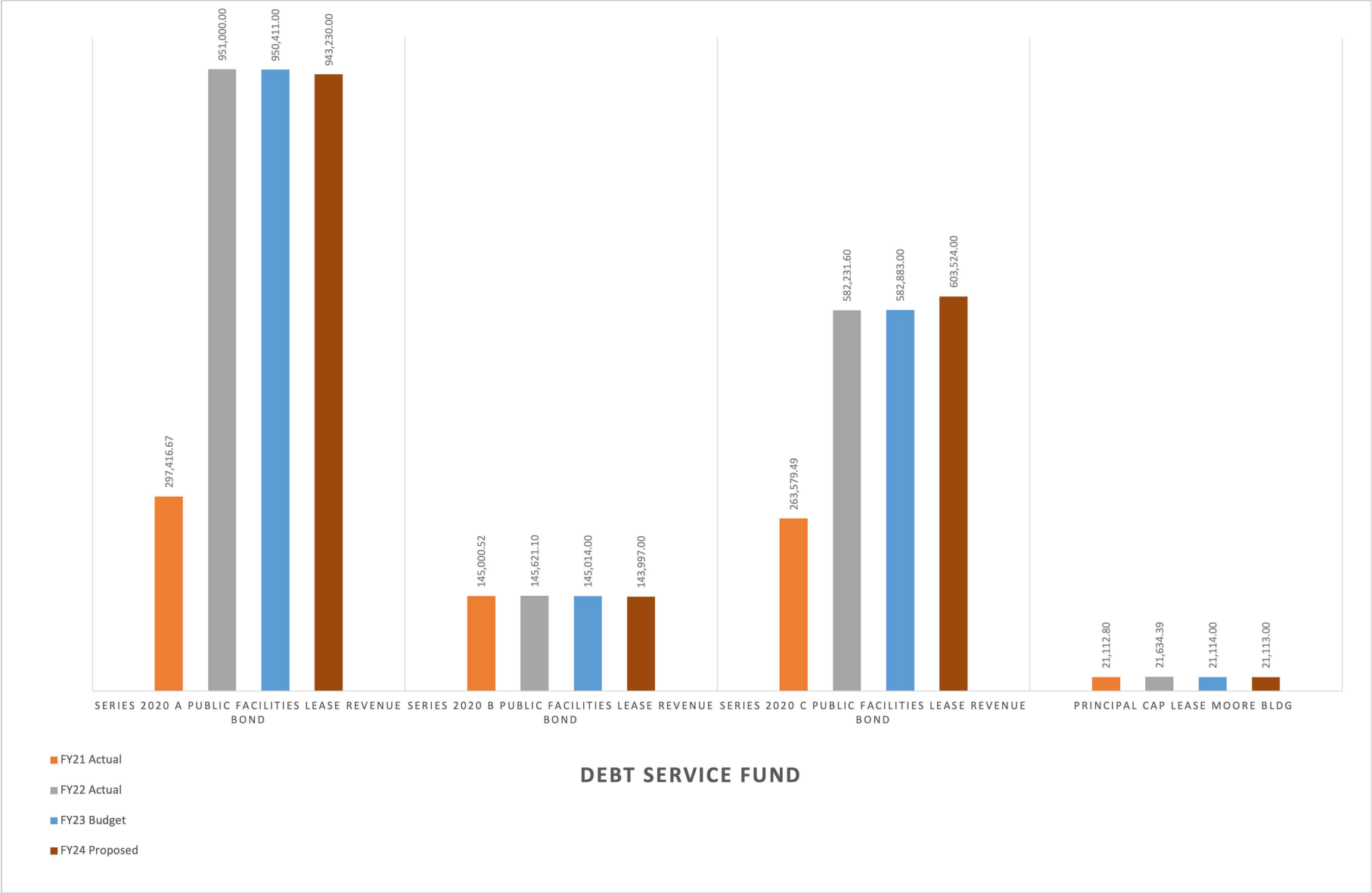












Madison County, Virginia Fiscal Year 2024 Budget

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 its 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 2024 Budget-Capital Revenue Budget
with Comparisons

			Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023		FY24 Budget		
FUND	Account #	Account Description	FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY24 Budget	\$ Change	% Change
CAPITAL ASSET REPLACEMENT (CARP) FUND										
1330	491110	TRANSFERS IN FROM GENERAL FUND	1,300,845.80	0.00	578,614.98	503,000.00	1,069,415.41	413,671.00	-89,329.00	-17.76%
1330	410518	TRANSFERS IN FROM COVID GRANTS FUND	0.00	200,687.26	0.00	0.00	0.00	0.00	0.00	0.00%
1330	499999	USE OF FUND BALANCE	0.00	0.00	0.00	630,000.00	0.00	119,664.00	-510,336.00	-81.01%
CAPITAL ASSET REPLACEMENT (CARP) FUND			1,300,845.80	200,687.26	578,614.98	1,133,000.00	1,069,415.41	533,335.00	-599,665.00	-52.93%
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND										
1336	491110	TRANSFERS IN FROM GENERAL FUND	0.00	0.00	438,321.01	0.00	30,086.41	1,556,051.00	1,556,051.00	0.00%
1336	410510	TRANSFERS IN FROM GENERAL FUND - ARPA	0.00	3,117,935.65	0.00	2,540,264.00	0.00	0.00	-2,540,264.00	-100.00%
1336	499999	USE OF FUND BALANCE	0.00	0.00	0.00	3,397,510.00	0.00	6,107,577.00	2,710,067.00	79.77%
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND			0.00	3,117,935.65	438,321.01	5,937,774.00	30,086.41	7,663,628.00	1,725,854.00	29.07%
SCHOOLS ALL CAPITAL FUNDS										
8335	150101	INTEREST SCHOOL CAPITAL	0.00	452.34	0.00	0.00	0.00	0.00	0.00	0.00%
8332	491110	TRANSFERS IN FROM GENERAL FUND	1,319,276.18	7,033,662.48	749,367.37	0.00	0.00	715,572.00	715,572.00	0.00%
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	0.00	0.00	0.00	0.00	0.00	0.00%
SCHOOLS ALL CAPITAL FUNDS			1,319,276.18	7,034,114.82	749,367.37	0.00	0.00	715,572.00	715,572.00	0.00%
TOTAL ALL CAPITAL FUNDS			2,620,121.98	10,352,737.73	1,766,303.36	7,070,774.00	1,099,501.82	8,912,535.00	1,841,761.00	26.05%

Madison County, Virginia

Fiscal Year 2024 Budget-Capital Expenditure Budget with Comparisons

			Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023					FY24 Budget		
								FY23 Projected Additional Actual	FY23 Return to General Fund	FY23 Close to Fund Balance	FY24 Projected Rollover	FY24 Budget New Funding	FY24 Total Budget
FUND	Cost Center/Account Number	Account Description	FY20	FY21	FY22	FY23 Budget	FY23 Actual						
CAPITAL ASSET REPLACEMENT (CARP) FUND													
1330	DATA PROCESSING AND TECHNOLOGY												
	1330-2140-01-12510-610148-0000-000000-0000-0000-A7000	CONSULTING SERVICES	0.00	29,793.75	8,150.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1330-2140-01-12510-810800-0000-000000-0000-0000-A7000	EQUIPMENT OTHER (FIBER PO's)	0.00	34,528.88	81,576.06	102,577.00	17,794.33	4,782.67	0.00	80,000.00	80,000.00	20,000.00	100,000.00
	1330-2140-01-12510-811900-0000-000000-0000-0000-A7000	NETWORK UPGRADES	0.00	0.00	761.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATA PROCESSING AND TECHNOLOGY		0.00	64,322.63	90,488.93	102,577.00	17,794.33	4,782.67	0.00	80,000.00	80,000.00	20,000.00	100,000.00
1330	COMMONWEALTHs ATTORNEY												
	1330-4220-02-22100-811700-0000-000000-0000-0000-A7000	PURCHASED SOFTWARE	0.00	5,625.00	15,750.00	33,000.00	1,886.30	31,113.70	0.00	0.00	0.00	0.00	0.00
	COMMONWEALTHs ATTORNEY		0.00	5,625.00	15,750.00	33,000.00	1,886.30	31,113.70	0.00	0.00	0.00	0.00	0.00
1330	SHERIFF												
	1330-4310-03-31200-810600-0000-000000-0000-0000-A6000	MOTOR VEHICLES	0.00	0.00	133,919.94	295,770.00	291,804.11	3,965.89	0.00	0.00	0.00	151,000.00	151,000.00
	1330-4310-03-31200-810800-0000-000000-0000-0000-A7000	EQUIPMENT OTHER	0.00	0.00	0.00	30,000.00	22,126.00	7,874.00	0.00	0.00	0.00	0.00	0.00
	SHERIFF		0.00	0.00	133,919.94	325,770.00	313,930.11	11,839.89	0.00	0.00	0.00	151,000.00	151,000.00
1330	EMERGENCY OPERATIONS CENTER												
	1330-2330-03-31401-810800-0000-000000-0000-0000-A6000	EQUIPMENT OTHER	0.00	0.00	49,998.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMERGENCY OPERATIONS CENTER		0.00	0.00	49,998.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1330	EMS												
	1330-2320-03-32600-810600-0000-000000-0000-0000-A6000	MOTOR VEHICLES	0.00	4,152.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1330-2320-03-32600-823600-0000-000000-0000-0000-A9000	TENANT LEASEHOLD IMPROVEMENTS	0.00	8,760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMS		0.00	12,912.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1330	FACILITIES & MAINTENANCE												
	1330-2430-04-43200-810000-0000-000000-0000-0000-A1000	ROOFING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
	1330-2430-04-43200-824000-0000-000000-0000-0000-A2000	STRUCTURAL REPLACEMENT	0.00	0.00	8,640.00	111,360.00	78,140.37	0.00	33,219.63	0.00	0.00	25,415.00	25,415.00
	1330-2430-04-43200-811200-0000-000000-0000-0000-A5000	HVAC REPLACEMENTS	0.00	3,885.78	6,700.00	69,414.00	93,929.00	0.00	-24,515.00	0.00	0.00	75,920.00	75,920.00
	1330-2430-04-43200-811500-0000-000000-0000-0000-A6000	EQUIPMENT REPLACEMENT (GENERATOR)	0.00	7,771.56	10,098.00	68,483.00	16,485.90	0.00	12,333.10	39,664.00	39,664.00	111,336.00	151,000.00
	1330-2430-04-43200-810600-0000-000000-0000-0000-A6000	MOTOR VEHICLES	0.00	0.00	39,658.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1330-2430-04-43200-811600-0000-000000-0000-0000-A8000	PARKING LOT PAVING	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
	FACILITIES & MAINTENANCE		0.00	11,657.34	65,096.00	279,257.00	188,555.27	0.00	51,037.73	39,664.00	39,664.00	242,671.00	282,335.00
CAPITAL ASSET REPLACEMENT (CARP) FUND			0.00	94,516.97	355,253.62	740,604.00	522,166.01	47,736.26	51,037.73	119,664.00	119,664.00	413,671.00	533,335.00
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND													
1336	COMMISSIONER OF REVENUE												
	1336-4230-09-12310-610170-0000-000000-0000-0000-C2410	ASSESSOR SERVICES - COUNTY REASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00
	Commissioner of Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00
1336	PARKS & RECREATION												
	1336-8810-07-71100-800000-0000-000000-0000-0000-C2010	OUTDOOR RECREATION CENTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212,000.00	212,000.00
	Parks & Recreation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212,000.00	212,000.00
1336	PUBLIC SAFETY RADIO SYSTEM - TOWERS & EQUIPMENT												
	1336-9260-09-94201-800000-0000-000000-0000-0000-C2002	PS RADIO SYST - TOWERS & EQUIP	1,242,496.50	2,006,171.90	64,122.00	3,373,801.00	2,750.00	33,050.81	38,000.19	3,300,000.00	3,300,000.00	0.00	3,300,000.00
	1336-9260-09-94201-810800-0000-000000-0000-0000-C2002	EQUIPMENT OTHER	0.00	0.00	0.00	0.00	31,883.95	0.00	-31,883.95	0.00	0.00	0.00	0.00
	1336-9260-09-94202-800000-0000-000000-0000-0000-C2002	PS RADIO SYSTEM-PROJ MGMT SVCS	0.00	32,737.46	16,313.60	0.00	6,116.24	0.00	-6,116.24	0.00	0.00	0.00	0.00

Madison County, Virginia **Fiscal Year 2024 Budget-Capital Expenditure Budget** **with Comparisons**

FUND	Cost Center/Account Number	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of April 6, 2023					FY24 Budget		
			FY20	FY21	FY22	FY23 Budget	FY23 Actual	FY23	FY23 Return to General Fund	FY23 Close to Fund Balance	FY24 Projected Rollover	FY24 Budget New Funding	FY24 Total Budget
								Projected Additional Actual					
		Public Safety Radio Syst - Towers & Equipment	1,242,496.50	2,038,909.36	80,435.60	3,373,801.00	40,750.19	33,050.81	0.00	3,300,000.00	3,300,000.00	0.00	3,300,000.00
1336	EMS STATION												
	1336-9250-09-94203-800000-0000-000000-0000-C2007	CAPITAL OUTLAY	0.00	0.00	19,800.00	772,317.00	502,317.00	0.00	0.00	270,000.00	270,000.00	501,000.00	771,000.00
	EMS STATION		0.00	0.00	19,800.00	772,317.00	502,317.00	0.00	0.00	270,000.00	270,000.00	501,000.00	771,000.00
1336	BROADBAND												
	1336-9250-09-94310-800000-0000-000000-0000-C2009	BROADBAND	0.00	0.00	0.00	2,537,577.00	0.00	0.00	0.00	2,537,577.00	2,537,577.00	435,687.00	2,973,264.00
	Broadband		0.00	0.00	0.00	2,537,577.00	0.00	0.00	0.00	2,537,577.00	2,537,577.00	435,687.00	2,973,264.00
1336	MASTER CIP/ASSET MGMT PLAN CO/SB ASSESS												
	1336-9250-09-94225-800000-0000-000000-0000-C2008	CAPITAL OUTLAY	0.00	6,292.50	600.00	76,000.00	69,325.01	0.00	6,674.99	0.00	0.00	0.00	0.00
	MASTER CIP/ASSET MGMT PLAN CO/SB ASSESS		0.00	6,292.50	600.00	76,000.00	69,325.01	0.00	6,674.99	0.00	0.00	0.00	0.00
1336	ERP REPLACEMENT TYLER												
	1336-9250-09-94250-800000-0000-000000-0000-C2003	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813000-0000-000000-0000-C2003	SOFTWARE LICENSES	0.00	151,316.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813100-0000-000000-0000-C2003	SOFTWARE IMPLEMENTATION	0.00	36,821.04	101,492.35	0.00	63,916.78	0.00	-63,916.78	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813200-0000-000000-0000-C2003	SOFTWARE DATA CONVERSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813300-0000-000000-0000-C2003	SOFTWARE INSTALLATION FEE	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813400-0000-000000-0000-C2003	SOFTWARE PROJECT MGMT	0.00	2,500.00	91,255.71	0.00	92,646.33	0.00	-92,646.33	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813500-0000-000000-0000-C2003	SOFTWARE SECURE SIGN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813600-0000-000000-0000-C2003	SOFTWARE TRAVEL CONSULT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813700-0000-000000-0000-C2003	MUNIS ANALYTICS & REPORTING	0.00	3,199.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1336-9250-09-94250-813800-0000-000000-0000-C2003	ERP PROJ MGMT SERVICES PRJ MG (PHASE 2&3)	0.00	7,300.00	64,436.28	305,796.00	42,000.00	107,232.89	156,563.11	0.00	0.00	107,364.00	107,364.00
	ERP Replacement Tyler		0.00	208,636.04	257,184.34	305,796.00	198,563.11	107,232.89	0.00	0.00	0.00	107,364.00	107,364.00
	COMPLETED CAPITAL PROJECTS		93,059.14	1,270,735.27	167,299.58	0.00	453.35	-453.35	0.00	0.00	0.00	0.00	0.00
COUNTY CAPITAL IMPROVEMENTS (CIP) FUND			1,335,555.64	3,524,573.17	525,319.52	7,065,491.00	811,408.66	139,830.35	6,674.99	6,107,577.00	6,107,577.00	1,556,051.00	7,663,628.00
SCHOOLS ALL CAPITAL FUNDS													
8332	SCHOOLS CAPITAL CARP FUND TOTAL		1,337,454.99	43,645.65	27,539.00	0.00	0.00	0.00	0.00	0.00	0.00	715,572.00	715,572.00
8335	SCHOOLS DEBT FINANCED CIP FUND TOTAL	MADISON PRIMARY SCHOOL RENOVATION	0.00	6,877,541.96	222,269.85	3,800.00	400.00	0.00	3,400.00	0.00	0.00	0.00	0.00
SCHOOLS ALL CAPITAL FUNDS			1,337,454.99	6,921,187.61	249,808.85	3,800.00	400.00	0.00	3,400.00	0.00	0.00	715,572.00	715,572.00
TOTAL ALL CAPITAL FUNDS													
			2,673,010.63	10,540,277.75	1,130,381.99	7,809,895.00	1,333,974.67	187,566.61	61,112.72	6,227,241.00	6,227,241.00	2,685,294.00	8,912,535.00

Madison County, Virginia

Fiscal Year 2024 Budget Development

Capital Improvement Plan-5 Years

Updated February 28, 2023

Fund/Project	Description	FY24 Proposed Capital Budget	5-Year Capital Plan-FY24 to FY28					Notes
			Projected FY25	Projected FY26	Projected FY27	Projected FY28	Total	
Fund 1330	County-Capital Asset Replacement Program (CARP)							
A1000	ROOFING	30,000	123,394	2,633	3,510	62,530	222,067	FACILITIES STUDY
A2000	STRUCTURAL REPLACEMENT	25,415	297,823	28,275	79,495	281,428	712,436	FACILITIES STUDY
A3000	ELECTRICAL	-	36,257	41,594	86,905	73,073	237,829	FACILITIES STUDY
A4000	PLUMBING	-	7,891	56,030	48,815	51,350	164,086	FACILITIES STUDY
A5000	HVAC	75,920	43,010	9,230	53,365	5,200	186,725	FACILITIES STUDY
A6000	VEHICLES/EQUIPMENT	-	2,500	-	-	111,800	114,300	FACILITIES STUDY
A7000	TECHNOLOGY	-	-	118,450	14,578	-	133,028	FACILITIES STUDY
A8000	PAVING/RESURFACING	-	7,020	72,800	369,233	27,554	476,607	FACILITIES STUDY
A9000	SITE IMPROVEMENTS	-	-	-	4,420	-	4,420	FACILITIES STUDY
A9050	OTHER REPLACEMENTS	-	-	37,570	22,100	94,400	154,070	FACILITIES STUDY
	Total County-CARP Fund (FACILITIES STUDY)	131,335	517,895	366,582	682,421	707,335	2,405,568	
A6000	VEHICLES/EQUIPMENT	302,000	150,000	150,000	150,000	150,000	902,000	\$151K SHERIFF VEHICLES & \$151K GENERATOR
A7000	TECHNOLOGY (FIBER)	100,000	-	-	-	-	100,000	FIBER PO'S = \$100K
	Total County-CARP Fund (NON-FACILITIES STUDY)	402,000	150,000	150,000	150,000	150,000	1,002,000	
		533,335						
Fund 1336	County-Capital Improvement Projects (CIP)							
C2002	PUBLIC SAFETY RADIO SYSTEM	3,300,000	300,000	300,000	300,000	300,000	4,500,000	NEW MONIES FOR PSRS
C2009	BROADBAND	2,973,264	-	-	-	-	2,973,264	VATI 2023 GRANT
C2003	ERP - TYLER	107,364	-	-	-	-	107,364	PHASE 2 & 3 TYLER MUNIS
C2410	COUNTY REASSESSMENT	300,000	150,000	-	-	-	450,000	COUNTY REASSESSMENT FY25
C2007	EMS STATION	771,000	-	-	-	-	771,000	EMS RENOVATION
C2010	OUTDOOR RECREATION CENTER	212,000	-	-	-	-	212,000	OUTDOOR RECREATION CENTER
	Total County CIP Fund	7,663,628	450,000	300,000	300,000	300,000	9,013,628	
Fund 8332	School-Capital Asset Replacement Program (CARP)							
R2000	STRUCTURAL REPLACEMENT	-	230,000	-	-	-	230,000	PER CAPITAL FUNDING REQUEST
R3000	ELECTRICAL	-	-	71,000	-	-	71,000	PER CAPITAL FUNDING REQUEST
R4000	PLUMBING	20,000	100,000	-	-	-	120,000	PER CAPITAL FUNDING REQUEST
R5000	HVAC	455,572	-	-	-	-	455,572	PER CAPITAL FUNDING REQUEST
R6000	VEHICLES/EQUIPMENT	240,000	-	-	-	-	240,000	PER CAPITAL FUNDING REQUEST
R9050	OTHER REPLACEMENTS	-	-	200,000	-	-	200,000	PER CAPITAL FUNDING REQUEST
	Total School CARP Fund	715,572	330,000	271,000	-	-	1,316,572	
	Total Capital	8,912,535	1,447,895	1,087,582	1,132,421	1,157,335	13,737,768	

COUNTY OF MADISON, VIRGINIA

Financial Policies

April 27, 2021

Contents

A. Policy Objectives and Goals.....	85
B. Operating Budget Policies	85
C. Capital Budget Policies	87
D. Asset Maintenance, Replacement, and Enhancement Policies.....	88
E. Debt Policies	90
F. Fund Balance Policies	90
G. Summary of Key Financial Policy Ratios*	92

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.

- o 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.
 - o Use of excess unassigned fund balances should be used to balance budgets only after review of the County's reserve and capital needs.
 - o The County Administrator will submit a balanced budget to the County Board of Supervisors.
 - o 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 issuanceschedules; d) justification.

D. Asset Maintenance, Replacement and Enhancement Policies

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:
 - o Net general bonded debt as a percentage of the assessed value of real taxable property shall not exceed 3%.
 - o 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:
 - o **Non-spendable fund balance** – amounts not in a spendable form or that are required to be maintained intact;
 - o **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, the state), through constitutional provisions, or by enabling legislation;
 - o **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 BOARD OF SUPERVISORS

PROPOSED MADISON COUNTY BUDGET FOR FISCAL YEAR 2024 BEGINNING JULY 1, 2023

A public hearing will beheld at 400 p.m., or as soon thereafter as possible, on Tuesday, April 11, 2023 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 FY2024 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 FY2024 Madison County budget proposes 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 – No change to these current rates are proposed: \$3.00 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 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.
- 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.

Proposed FY2024 Operating Budget

EXPENDITURES					REVENUES				
	FY2023 Adopted	FY2024 Proposed	Dollar Change	Percentage Change		FY2023 Adopted	FY2024 Proposed	Dollar Change	Percentage Change
General Fund (GF)					General Fund (GF)				
General government administration	\$ 2,369,502	\$ 2,429,915	\$ 60,413	2.55%	Revenue from local sources	\$ 23,589,419	\$ 23,989,109	\$ 399,690	1.69%
Judicial administration	1,223,637	1,234,863	11,226	0.92%	Revenue from Commonwealth	2,814,639	3,479,564	664,925	23.62%
Public safety	8,088,126	8,717,834	629,708	7.79%	Revenue from Federal Government	2,690,764	2,825,077	134,313	4.99%
Public works	1,260,006	1,447,713	187,707	14.90%	Transfer from other fund	62,500	65,200	2,700	4.32%
Health and welfare (excl. VPA & CSA)	406,697	439,341	32,644	8.03%	Use of accumulated fund balance:				
Education (excl. contrib. to School Board)	5,000	4,000	(1,000)	-20.00%	School Capital Improvements Fund	627,000	-	(627,000)	100.00%
Parks, recreation, and cultural	479,315	524,917	45,602	9.51%	County Capital Improvements Fund	402,000	-	(402,000)	100.00%
Economic development	635,886	652,056	16,170	2.54%	General Fund	461,118	1,205,676	744,558	161.47%
Nondepartmental	303,519	488,527	185,008	60.95%					
Transfers to other funds	15,875,752	15,625,460	(250,292)	-1.58%					
Total General Fund expenditures	\$ 30,647,440	\$ 31,564,626	\$ 917,186	2.99%	Total General Fund revenues	\$ 30,647,440	\$ 31,564,626	\$ 917,186	2.99%
Transient Occupancy Tax (TOT) Fund					Transient Occupancy Tax (TOT) Fund				
Tourism	\$ 50,000	\$ 70,119	\$ 20,119	40.24%	Revenue from Federal Government	\$ -	\$ 20,119	\$ 20,119	100.00%
Transfer to other fund	62,500	65,200	2,700	4.32%	Transient occupancy tax	112,500	115,200	2,700	2.40%
Total TOT Fund expenditures	\$ 112,500	\$ 135,319	\$ 22,819	20.28%	Total TOT Fund revenues	\$ 112,500	\$ 135,319	\$ 22,819	20.28%
School Operating Fund					School Operating Fund				
Education	\$ 25,460,364	\$ 24,196,060	\$ (1,264,304)	-4.97%	Revenue from the Commonwealth	\$ 13,003,125	\$ 12,044,000	\$ (959,125)	-7.38%
					Revenue from the Federal Government	2,502,628	2,112,606	(390,022)	-15.58%
					Other revenue	262,571	-	-	0.00%
					Transfer from other fund	9,692,040	9,776,883	84,843	0.88%
Total School Operating Fund expenditures	\$ 25,460,364	\$ 24,196,060	\$ (1,264,304)	-4.97%	Total School Operating Fund revenues	\$ 25,460,364	\$ 24,196,060	\$ (1,264,304)	-4.97%
School Food Service Fund					School Food Service Fund				
Education	\$ 1,266,500	\$ 1,311,500	\$ 45,000	3.55%	Revenue from the Commonwealth	\$ 30,000	\$ 30,000	\$ -	0.00%
					Revenue from the Federal Government	1,081,500	1,121,500	40,000	3.70%
					Other revenue	155,000	160,000	5,000	3.23%
Total School Food Service Fund expenditures	\$ 1,266,500	\$ 1,311,500	\$ 45,000	3.55%	Total School Food Service Fund revenues	\$ 1,266,500	\$ 1,311,500	\$ 45,000	3.55%
Virginia Public Assistance (VPA) Fund					Virginia Public Assistance (VPA) Fund				
Health and welfare	\$ 3,141,836	\$ 3,356,238	\$ 214,402	6.82%	Revenue from the Commonwealth	\$ 843,865	\$ 752,022	\$ (91,843)	-10.88%
					Revenue from the Federal Government	1,634,477	1,891,797	257,320	15.74%
					Transfer from other fund	663,494	712,419	48,925	7.37%
Total VPA expenditures	\$ 3,141,836	\$ 3,356,238	\$ 214,402	6.82%	Total VPA revenues	\$ 3,141,836	\$ 3,356,238	\$ 214,402	6.82%
Children's Services Act (CSA) Fund					Children's Services Act (CSA) Fund				
Health and welfare	\$ 2,300,000	\$ 1,950,000	\$ (350,000)	-15.22%	Revenue from the Commonwealth	\$ 1,526,967	\$ 1,111,000	\$ (415,967)	-27.24%
					Revenue from the Federal Government	-	100,000	100,000	100.00%
					Other revenues	23,033	-	(23,033)	0.00%
					Transfer from other fund	750,000	739,000	(11,000)	-1.47%
Total CSA expenditures	\$ 2,300,000	\$ 1,950,000	\$ (350,000)	-15.22%	Total CSA revenues	\$ 2,300,000	\$ 1,950,000	\$ (350,000)	-15.22%
Debt Service Fund					Debt Service Fund				
Principal payments	\$ 1,069,847	\$ 1,097,113	\$ 27,266	2.55%	Transfer from other fund	\$ 1,726,954	\$ 1,711,864	\$ (15,090)	-0.87%
Interest expense	657,107	614,751	(42,356)	-6.45%					
Total Debt Service Fund expenditures	\$ 1,726,954	\$ 1,711,864	\$ (15,090)	-0.87%	Total Debt Service Fund revenues	\$ 1,726,954	\$ 1,711,864	\$ (15,090)	-0.87%
Total expenditures	\$ 64,655,594	\$ 64,225,607	\$ (429,987)	-0.67%	Total revenues	\$ 64,543,094	\$ 64,225,607	\$ (429,987)	-0.67%
less transfers to other funds:					less transfers from other funds				
Transfer from GF to School Operating Fund	\$ 9,692,040	\$ 9,776,883	\$ 84,843	0.88%	Transfer to School Operating Fund from GF	\$ 9,692,040	\$ 9,776,883	\$ 84,843	0.88%
Transfer from GF to VPA Fund	663,494	712,419	48,925	7.37%	Transfer to VPA Fund from GF	663,494	712,419	48,925	7.37%
Transfer from GF to CSA Fund	750,000	739,000	(11,000)	-1.47%	Transfer to CSA Fund from GF	750,000	739,000	(11,000)	-1.47%
Transfer from GF to Debt Service Fund	1,726,954	1,711,864	(15,090)	-0.87%	Transfer to Debt Service Fund from GF	1,726,954	1,711,864	(15,090)	-0.87%
Transfer from TOT Fund to GF	62,500	65,200	2,700	4.32%	Transfer to GF from TOT Fund	62,500	65,200	2,700	4.32%
Total transfers to other funds	\$ 12,894,988	\$ 13,005,366	\$ 110,378	0.86%	Total transfers from other funds	\$ 12,894,988	\$ 13,005,366	\$ 110,378	0.86%
Total expenditures, net of transfers to other funds	\$ 51,760,606	\$ 51,220,241	\$ (540,365)	-1.04%	Total revenues, net of transfers from other funds	\$ 51,648,106	\$ 51,220,241	\$ (540,365)	-1.05%

Proposed FY2024 Capital Budget

EXPENDITURES					REVENUES				
	FY2023 Adopted	FY2024 Proposed	Dollar Change	Percentage Change		FY2023 Adopted	FY2024 Proposed	Dollar Change	Percentage Change
General Fund (GF)					General Fund (GF)				
Transfers to other funds	\$ 3,043,264	\$ 2,685,294	\$ (357,970)	-11.76%	Use of accumulated fund balance	\$ 3,043,264	\$ 2,685,294	\$ (357,970)	-11.76%
Total General Fund expenditures	\$ 3,043,264	\$ 2,685,294	\$ (357,970)	-11.76%	Total General Fund revenues	\$ 3,043,264	\$ 2,685,294	\$ (357,970)	-11.76%
County Capital Asset Replacement Fund (CARP)					County Capital Asset Replacement Fund (CARP)				
General government administration		135,295	135,295	100.00%	Transfer from other fund		413,671	413,671	100.00%
Judicial administration		30,000	30,000	100.00%	Use of accumulated fund balance		119,664	119,664	100.00%
Public safety		368,040	368,040	100.00%					
Total County CARP expenditures	\$ -	\$ 533,335	\$ 533,335	100.00%	Total County CARP revenues	\$ -	\$ 533,335	\$ 533,335	100.00%
County Capital Improvements Fund (CIP)					County Capital Improvements Fund (CIP)				
General government administration	\$ 2,870,264	\$ 3,380,628	\$ 510,364	17.78%	Transfer from other fund	\$ 503,000	\$ 1,556,051	\$ 1,053,051	209.35%
Judicial administration	33,000	-	(33,000)	100.00%	Use of accumulated fund balance-ARPA grant	2,540,264	2,537,577	(2,687)	-0.11%
Public safety	4,037,510	4,071,000	33,490	0.83%	Use of accumulated fund balance-debt proceeds	3,397,510	3,300,000	(97,510)	-2.87%
Public works	130,000	-	(130,000)	-100.00%	Use of accumulated fund balance	630,000	270,000	(360,000)	-57.14%
Parks, recreation, and cultural	-	212,000	212,000	100.00%					
Total County CIP expenditures	\$ 7,070,774	\$ 7,663,628	\$ 592,854	8.38%	Total County CIP revenues	\$ 7,070,774	\$ 7,663,628	\$ 592,854	8.38%
School Capital Asset Replacement Fund (CARP)					School Capital Asset Replacement Fund (CARP)				
Education	\$ -	\$ 715,572	\$ 715,572	100.00%	Transfer from other fund	\$ -	\$ 715,572	\$ 715,572	100.00%
Total School CARP expenditures	\$ -	\$ 715,572	\$ 715,572	100.00%	Total School CARP revenues	\$ -	\$ 715,572	\$ 715,572	100.00%
Total expenditures	\$ 10,114,038	\$ 11,597,829	\$ 1,483,791	14.67%	Total revenues	\$ 10,114,038	\$ 11,597,829	\$ 1,483,791	14.67%
less transfers to other funds:					less transfers from other funds				
Transfer to County CARP Fund	\$ -	\$ 413,671	\$ 413,671	100.00%	Transfer from GF to County CARP Fund	\$ -	\$ 413,671	\$ 413,671	100.00%
Transfer to County CIP Fund	3,043,264	1,556,051	(1,487,213)	-48.87%	Transfer from GF to County CIP	3,043,264	1,556,051	(1,487,213)	-48.87%
Transfer to School CARP Fund	-	715,572	715,572	100.00%	Transfer from GF to School CARP Fund	-	715,572	715,572	100.00%
Total transfers to other funds	\$ 3,043,264	\$ 2,685,294	\$ (357,970)	-11.76%	Total transfers to other funds	\$ 3,043,264	\$ 2,685,294	\$ (357,970)	-11.76%
Total expenditures, net of transfers to other funds	\$ 7,070,774	\$ 8,912,535	\$ 1,841,761	26.05%	Total expenditures, net of transfers to other funds	\$ 7,070,774	\$ 8,912,535	\$ 1,841,761	26.05%

A copy of the proposed budget can be viewed at www.madisonco.virginia.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



ORDINANCE #2023-1

Ordinance to Fix Tax Rates for the Tax Year beginning January 1, 2023, which sets the following levies for the year beginning January 1, 2023:

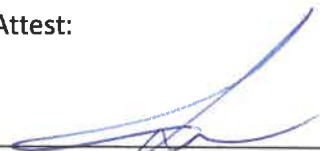
BE IT ORDAINED by the Madison County Board of Supervisors that tax levies for the County of Madison be, and they hereby are established for the tax year beginning January 1, 2023, as follows:

- 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):
\$3.00 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 58.1-3507 (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 25th day of April 2023 on motion made by Supervisor Jewett and seconded by Supervisor Hoffman.


R. Clay Jackson, Chairman

Attest:


Jonathon Weakley, County Administrator and Clerk of the Board

	"Aye":	"Nay":	"Abstain":	Absent:
R. Clay Jackson	X			
Carty Yowell	X			
Charlotte Hoffman	X			
Dustin Dawson	X			
James Jewett	X			

Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Charlotte Hoffman
Dustin Dawson
James Jewett



County Administrator
Jonathon Weakley

County Attorney
Sean Gregg

*414 N Main Street
P.O. Box 705
Madison, Virginia 22727
PH: (540) 948-7500
FAX: (540) 948-3843*

RESOLUTION #2023-3

A RESOLUTION ADOPTING MADISON COUNTY FEES FOR FY24 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, 2023-June 30, 2024 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

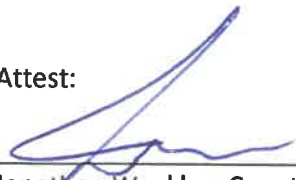
AND BE IT FURTHER RESOLVED, that where a fee is not listed on any attachment to this Resolution, the lawfully adopted regulation, resolution or ordinance of Madison County that established said fee shall continue to apply;

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.

This Resolution was approved on April 25, 2023.


Chairman R. Clay Jackson

Attest:


Jonathon Weakley, County Administrator and Clerk of the Board

	"Aye":	"Nay":	"Abstain":	Absent:
R. Clay Jackson	X			
Carty Yowell	X			
Charlotte Hoffman	X			
Dustin Dawson	X			
James Jewett	X			

A. FY24 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
<i>This board fee shall be waived in the event the small domestic animal is claimed by its owner within 24 hours of its impoundment.</i>	
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. FY24 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	\$200 + \$100 each additional acre
**(Payable at plan submission) **	
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)	\$2,000.00
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.	

<i>Reinspection Fees</i>
To be assessed when work is not approved, work not completed after requested, approved plans not on site or previously failed inspection not corrected.
<i>Exemption</i>
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

<i>Building Code Board of Appeals</i>		
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. FY24 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. FY20 Emergency Communications

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

Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Charlotte Hoffman
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James Jewett



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*414 N Main Street
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RESOLUTION # 2023-4

RESOLUTION TO ADOPT THE FISCAL 2024 MADISON COUNTY BUDGET

WHEREAS, the Fiscal Year 2024 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 2024 Budget was conducted on April 11, 2023; 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 25th day of April, 2023, that the Madison County Board of Supervisors hereby approves and adopts the Fiscal Year 2024 Budget as summarized below:

Operating Budget

General Operations	\$ 31,564,626
School Operations	24,196,060
School Food Services	1,311,500
Social Services (VPA)	3,356,238
Children's Services Act (CSA)	1,950,000
County Debt Service	1,711,864
Transient Occupancy Tax (TOT) Fund	135,319
Gross Budgeted Operational Expenditures:	\$ 64,225,607
Less Transfers:	
School—Operational	\$ 9,776,883
County Debt Service	1,711,864
Children's Services Act (CSA)	739,000
Social Services (VPA)	712,419
TOT Fund (to GF)	65,200

Total Transfers:	\$ 13,005,366
Net Budgeted Operational Expenditures	\$ 51,220,241

Capital Budget

County Capital Improvements (CIP) Fund	\$ 7,663,628
County Capital Asset Replacement (CARP) Fund	533,335
School Capital Asset Replacement (CARP) Fund	715,572
Gross Budgeted Capital Expenditures	\$ 8,912,535

Less Transfers:

County Capital Projects Fund (from GF)	1,969,722
School Capital Projects Fund (from GF)	715,572

Total Transfers:	2,685,294
Net Budgeted Capital Expenditures	\$ 6,227,241

Adopted this 25th day of April, 2023 on motion of Supervisor Dawson, seconded by Supervisor Hoffman.



R. Clay Jackson, Chairman
Madison County Board of Supervisors

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

Regional Comparison

County	Current Real Estate Tax Rate (CY22)	Approved Real Estate Tax Rate (CY23)	Approved Personal Property Tax (PPTX) Rate	Approved Car PPTX Rate	Adopted FY23 Total Budget	Proposed FY24 Total Budget	Percentage Increase FY23 to FY24
Madison	\$ 0.74	\$ 0.74	\$ 3.10	\$ 3.00	\$58.8M	\$60.1M	2.2%
Greene	\$ 0.82	\$ 0.73	\$ 5.00	\$ 5.00	\$76.3M	\$86.4M	13.3%
Culpeper	\$ 0.55	\$ 0.46	\$ 3.50	\$ 3.00	\$211.5M	\$231.2M	9.3%
Orange	\$ 0.75	\$ 0.78	\$ 3.75	\$ 3.75	\$130.7M	\$143.5M	9.8%
Rappahannock	\$ 0.60	\$ 0.63	\$ 3.79	\$ 3.59	\$45.2M	\$41.3M	-8.7%
Fauquier	\$ 0.90	\$ 0.90	\$ 3.45	\$ 3.45	\$403.6M	\$420M	4.1%

The FY2024 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 – No change to these current rates are proposed: \$3.00 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 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.
- 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.