

COUNTY OF MADISON, VIRGINIA



Approved FY 2022 Budget

Recommended to the Board of Supervisors on March 18, 2021

Updated for the April 13, 2021 Public Hearing

Amended and Adopted on April 27, 2021

Includes June 8, 2021 Appropriation Resolutions

**Madison County
FY22 Budget
Table of Contents**

Cover Page

Table of Contents

Madison County Officials

Organizational Chart

Current Appointments to Committees and Positions

Committee Structure

- A.** Budget Message
- B.** Budget Overview Presentation
- C.** Goals and Priorities
- D.** Fund Structure
- E.** Overview of General Fund Outlays
- F.** Overview of General Fund Sources of Funds
- G.** Overview of All Funds
- H.** Capital Improvement Plan
- I.** Financial Policies
- J.** Use of Fund Balance/Reserve Calculation
- K.** Employee Classification and Compensation Plan

Appendices:

- 1 Budget Development Calendar and Request Memos
- 2 Madison County School Board Budget Request
- 3 Madison County Social Services Board Budget Request
- 4 Madison County Parks and Recreation Authority Budget Request
- 5 Operating Expenditure Details
- 6 Revenue Projection Details
- 7 Capital Budgets Details
- 8 Public Notices
 - a. Budget Advertisement
 - b. Tax Rate Advertisement
 - c. Administrative Fees Advertisement
- 9 Adoption Ordinances and Resolutions
 - a. Administrative Fees Resolution
 - b. Tax Rate Ordinance Adopted on April 27, 2021
 - c. Operating Budget Resolution Adopted on April 27, 2021
 - d. Capital Budget Resolution Adopted on April 27, 2021
 - e. Appropriation Resolution(s) *(To be presented for approval prior to June 22, 2021)*
- 10 Budget Process Hotwash

COUNTY OF MADISON, VIRGINIA OFFICIALS

BOARD OF SUPERVISORS

R. Clay Jackson, Chair Charlotte Hoffman, Vice Chair
Kevin McGhee Amber Foster Carlton Yowell

MADISON COUNTY SCHOOL BOARD

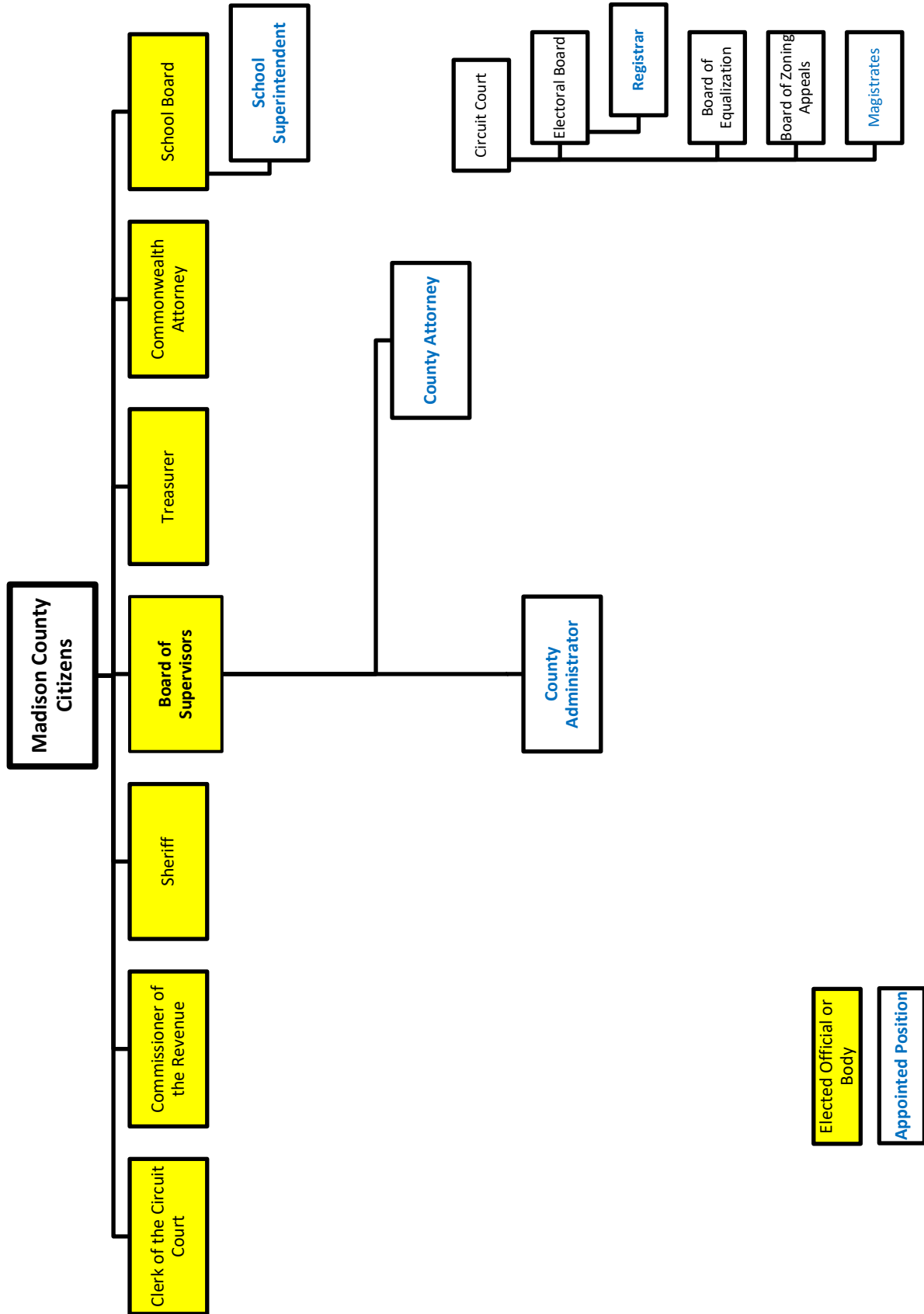
Barry Penn Hollar, Chair Karen M. Allen
Nita Collier Arthur Greene Angela Eichelberger

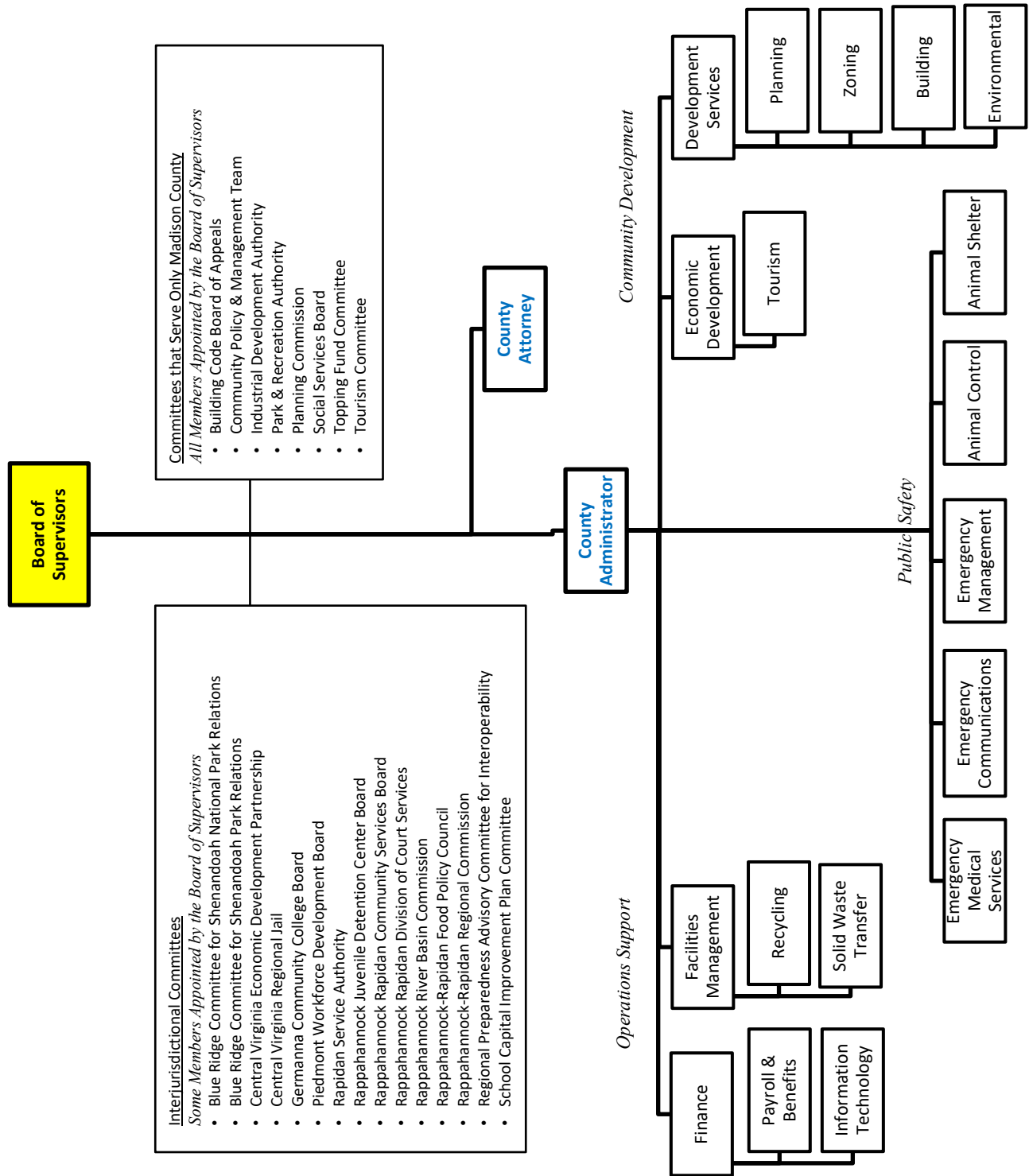
CONSITUTIONAL OFFICERS

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

Jack Hobbs	County Administrator
Anna Graham	Superintendent of Schools
Valerie Ward	Director of Social Services





Effective as of 3/25/2021			
Committee or Position	Appointee	Last Appointed	Term Expires
County Committees			
Board of Zoning Appeals <i>(appointed by circuit court)</i>	Rodney Lillard	10/1/2018	12/31/2022
	E. J. Aylor, Jr.	11/10/2016	11/9/2021
	James M. Lohr	4/18/2016	4/17/2021
	Roger L. Clatterbuck	4/18/2016	4/17/2021
	Douglas Coppedge	1/1/2020	12/31/2024
	Suzanne Long (2nd Alternate)	1/1/2020	12/31/2025
Building Code Board of Appeals	John Stamp	3/9/2021	3/10/2025
	Scott Lohr	3/9/2021	3/10/2025
	Alvin Esh	3/23/2021	3/10/2023
	J. Daniel Crigler	9/14/2010	3/10/2023
	Chris Artale	2/23/2021	3/10/2025
Community Policy & Management Team	Charlotte Hoffman, Board Rep.	1/4/2021	12/31/2021
	Brenda G. Allen	1/4/2021	12/31/2021
	Wade Kartchner	1/4/2021	12/31/2021
	Valerie Ward	1/4/2021	12/31/2021
	Jeannette Alexander	1/4/2021	12/31/2021
	Vacancy		12/31/2021
	Taisha Chavez	12/31/2021	12/31/2021
	Mary Jane Costello	12/31/2021	12/31/2021
	Tiffany Woodward	12/31/2021	12/31/2021
Electoral Board <i>(appointed by circuit court)</i>	Mark Farmer	3/1/2019	2/28/2022
	Susanna Spencer	3/1/2020	2/28/2023
	Margaret Douglas	1/1/2021	2/28/2024
Industrial Development Authority	Paul D. Utz	6/26/2018	4/11/2022
	Steve Grayson	4/14/2020	4/11/2024
	Douglas Parsons	10/13/2020	4/11/2024
	William Hale	10/13/2020	4/11/2023
	Steven S. Hoffman	10/13/2020	4/11/2023
	James C. Graves	2/9/2021	4/11/2025
	Michael D. Snider	2/11/2021	4/11/2022
Park & Recreation Authority	Kendall Fears	1/4/2021	12/31/2024
	Edwarren (Moonie) Frazier	1/4/2021	12/31/2024
	Nathan Carter	1/4/2021	12/31/2024
	Danny Crigler	1/24/2019	12/31/2022
	David Sisson	1/24/2019	12/31/2022
	Connie Deatherage	1/24/2019	12/31/2022
Planning Commission	Fay T. Utz	1/12/2021	1/31/2025
	Pete Elliott	1/12/2021	1/31/2025
	Nancy B. Coppedge	1/9/2018	1/31/2022
	Nathan Cowan	1/12/2021	1/31/2023
	Peter Work	12/10/2019	1/31/2023
	Stephen Carpenter	1/8/2019	1/31/2023
	Francoise Seillier-Moisewitsch	1/8/2019	1/31/2023
	Mike Mosko	12/10/2019	1/31/2024
	J. Daniel Crigler	12/10/2019	1/31/2024
Social Services Board	Tina Weaver	12/11/2018	12/31/2022
	Scott Allen Bennet	5/14/2020	6/30/2024
	Jerry J. Butler	4/17/2020	6/30/2024
	Charles "Nick" McDowell	5/28/2019	6/30/2023
	Charlotte Hoffman, Board Rep.	1/4/2021	12/31/2021
Topping Fund Committee	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
	Amber Foster, Board Rep.	1/4/2021	12/31/2021
	Jack Hobbs	1/4/2021	12/31/2021
	Megan Ingram	1/4/2021	12/31/2021
	Greg Cave	1/4/2021	12/31/2021
Tourism Committee	Lydia Hansen	1/4/2021	12/31/2023
	Lynn Graves	1/4/2021	12/31/2023
	Alan Webb	1/4/2021	12/31/2022
	Janine Jenson-Oakerson	1/4/2021	12/31/2022
	Brent Lohr	1/4/2021	12/31/2021

Effective as of 3/25/2021			
Committee or Position	Appointee	Last Appointed	Term Expires
External Committees			
Blue Ridge Committee for Shenandoah Park Relations	Carty Yowell, Board Rep.	1/4/2021	12/31/2021
	Kevin McGhee, Board Rep.	1/4/2021	12/31/2021
	Bruce Bowman, Member	1/4/2021	12/31/2021
	James Ballard, Alternate	1/4/2021	12/31/2021
Central Virginia Economic Development Partnership	Jack Hobbs	1/4/2021	12/31/2021
Central Virginia Regional Jail	Erik Weaver	1/4/2021	12/31/2021
	Kevin McGhee	1/4/2021	12/31/2021
Germanna Community College Board	Sarah Berry	4/14/2020	6/30/2024
	Ann Tidball	3/27/2018	6/30/2022
Madison Extension Council	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
Piedmont Workforce Development Board	Amber Foster, Board Rep.	1/4/2021	12/31/2021
	Annette Hyde	1/4/2021	12/31/2021
Rapidan Service Authority	Troy Coppage	10/13/2020	12/31/2024
	Carlton Yowell	3/9/2021	6/24/2021
Rappahannock Juvenile Detention Center Board	Nancy Coppedge	1/4/2021	12/31/2021
	Charlotte Hoffman, Alternate	1/4/2021	12/31/2021
	Mary Jane Costello (Finance Com.)	1/4/2021	12/31/2021
Rappahannock River Basin	Carty Yowell	1/4/2021	12/31/2021
Rappahannock Rapidan Community Services Board	Valerie Ward	2/23/2021	12/31/2024
	Mesha Jone	2/23/2021	12/31/2024
	Amber Foster, Board Rep.	1/4/2021	12/31/2021
Alcohol Safety Action Program (District 9)	Jeffrey Early	9/24/2019	9/23/2022
Rappahannock-Rapidan Regional Commission	Charlotte Hoffman, Board Rep.	1/4/2021	12/31/2021
	Jack Hobbs	1/4/2021	12/31/2021
Rappahannock-Rapidan Food Policy Council	Brad Jarvis	1/4/2021	12/31/2021
Regional Preparedness Advisory Committee for Interoperability	Brian Gordon	1/4/2021	12/31/2021
Skyline Community Action Partnership (CAP)	Kevin McGhee, Board Rep.	1/4/2021	12/31/2021
	Peter Work	1/4/2021	12/31/2021
Thomas Jefferson Area Criminal Justice (OAR)	Kevin McGhee, Board Rep.	1/4/2021	12/31/2021
	Clarissa Berry	1/4/2021	12/31/2021
Thomas Jefferson EMS Council	Kevin McGhee, Board Rep.	1/4/2021	12/31/2021
	Carty Yowell	1/4/2021	12/31/2021
School Capital Improvement Plan Committee	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
	Carty Yowell, Board Rep.	1/4/2021	12/31/2021
	Jack Hobbs, County Administrator	1/4/2021	12/31/2021
Shenandoah Committee	Tracey Gardner	1/4/2021	12/31/2021
	Jack Hobbs	1/4/2021	12/31/2021

Effective as of 3/25/2021

Committee or Position	Appointee	Last Appointed	Term Expires
Board Liaison Assignments and Other Appointments			
Director of Emergency Management	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
Deputy Director of Emergency Management	Jack Hobbs	1/4/2021	12/31/2021
Coordinator of Emergency Management	John Sherer	1/4/2021	12/31/2021
Deputy Coordinator of Emergency Management	Brian Gordon	1/4/2021	12/31/2021
Historical Society Liaison	Charlotte Hoffman, Board Rep.	1/4/2021	12/31/2021
Madison County Fire Department Liaison	Amber Foster, Board Rep.	1/4/2021	12/31/2021
Madison Town Council Liaison	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
	Carty Yowell, Board Rep.	1/4/2021	12/31/2021
Madison County School Board Liaison	Carty Yowell, Board Rep.	1/4/2021	12/31/2021
	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
Madison County Rescue Squad Liaison	Charlotte Hoffman, Board Rep.	1/4/2021	12/31/2021
Madison County Library Board Liaison	Charlotte Hoffman, Board Rep.	1/4/2021	12/31/2021
Parks and Recreation Authority Liaison	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
	Carty Yowell, Board Rep.	1/4/2021	12/31/2021
Planning Commission Liaison	R. Clay Jackson, Board Rep.	1/4/2021	12/31/2021
Tourism Committee Liaison	Amber Foster, Board Rep.	1/4/2021	12/31/2021

Madison County Boards and Committee Descriptions

	Purpose and Typical Duties	Length of Term	Term Limitations	Number of Members	Member Qualification	References	Appointment Process	Compensation
Board of Equalization	In the tax year immediately following the year of the 6-year general real estate reassessment, a Board of Equalization is convened to hear appeals from the taxpayer or their representative. The Board hears such appeals on the new values on a complaint basis and has the authority to affirm, increase, or decrease assessment values. If in its judgment the same is necessary to equalize assessments so that the ends of justice will be served in that the burden of taxation will rest equally upon all citizens of the locality, the Board is to adjust and equalize assessments whether a specific complaint is made or not.	1 calendar year	Members may be reappointed with no limit on the number of terms.	3	Members must be Madison County residents and the majority must be freeholders. Thirty percent of the members of the board must be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals. Training by the Virginia Department of Taxation is required prior to appointment.	\$58.1-3370 of the Code of Virginia (and subsequent sections)	The Circuit Court appoints members of the Board of Equalization but members are nominated by the Board of Supervisors. Members are required to take an oath of office.	\$50/member/meeting attended
Board of Supervisors	The Board of Supervisors is the policy-making and adjudicating body of the County and is responsible for approving the county budget, setting tax rates, adopting ordinances and resolutions, establishing policy and hiring a County Administrator and County Attorney. Madison County has not adopted an alternative form of government and has no charter and so operates as a "traditional" county government.	4 years; terms begin on January 1 in even-number years and are staggered	Members may be reelected with no limit on the number of terms.	5	Members must be Madison County voters.	\$15.2-1200 through -1249; §§15.2-1400 through -1543 of the Code of Virginia.	Members of the Board of Supervisors are elected by Madison County voters during the general election held during November of each odd-numbered year.	Chairman: \$10,000/yr; Other Supervisors: \$9,000/yr
Board of Zoning Appeals	The Board of Zoning Appeals hears and decides variance requests and appeals from decisions, interpretations, and actions of the Zoning Administrator.	5 Years	Members may be reappointed with no limit on the number of terms. One member's term is to expire each year, but a member whose term expires shall continue to serve until his successor is appointed and qualifies.	5 (not including alternates)	Members of the board can hold no other public office in Madison County except that one may be a member of the Madison County Planning Commission.	\$15.2-2308 of the Code of Virginia	The Circuit Court appoints members of the Board of Equalization but are traditionally nominated by the Board Zoning Appeals. Members are required to take an oath of office.	
Building Code Board of Appeals	The Building Code Board of Appeals hears cases in which any person aggrieved by the Building Official's application of the building code or the Building Official's refusal to grant a modification to its provisions.	4 years	There are no limits on the number of terms a member may serve.	5 (minimum, not including alternates)	Members are, to the extent possible, represent different occupational or professional fields relating to the construction industry. Employees or officials of Madison County cannot serve as members.	§ 36-105 of the Code of Virginia and 13VAC5-63-190 & 500. Sections 107 & 119 of the Virginia Administrative Code	Members are appointed by the Board of Supervisors.	\$30/member/meeting attended
Community Policy and Management Team	The Community Policy and Management Team assists with the administration of the Children's Services Act by creating, maintaining and managing a collaborative system of services and funding that is child centered, family focused and community based when addressing the strengths and needs of troubled and at-risk youth and their families.	1 year (except for the agency head members required by the Code of Virginia)	There are no term limit restrictions for this body. Members may be reappointed at the discretion of the Board of Supervisors.	Representation by various agencies is set by the Code of Virginia, but the Board of Supervisors may appoint other individuals.	Membership must include, at a minimum, -at least one elected official or appointed official or his designee from the Board of Supervisors -the community services board agency head or his designee -the juvenile court services unit agency head or his designee -the department of health agency head or his designee -department of social services agency head or his designee -the Superintendent of Schools or his designee -a representative of a private organization or association of providers for children's or family services if such organizations or associations are located within the locality -a parent representative who meets the qualifications prescribed in §2.2-5205 of the Code of Virginia.	\$2.2-5204 and -5205 of the Code of Virginia	The Board of Supervisors appoints members each January, except that agency heads (or their designees) are considered permanent members of the CPMT.	None
Electoral Board	The Electoral Board is responsible for the appointment of the officers of election and the General Registrar, and for the proper conduct of elections including counting of absentee ballots, certification of eligibility of voters, and printing of ballots.	3 years	There are no term limit restrictions for this body. Members may be reappointed at the discretion of the circuit court. Terms are staggered with one term expiring each year.	3	Members must be voters that meet the provisions of §24.2-106 of the Code of Virginia. Appointments are made from the two political parties having the highest and next highest number of votes in the Commonwealth for Governor at the preceding gubernatorial election. Two electoral board members to be from the political party that cast the highest number of votes for Governor at that election and	\$24.2-106 of the Code of Virginia.	The Circuit Court appoints members of the Electoral Board but are traditionally nominated by political parties. Members are required to take an oath of office.	

Madison County Boards and Committee Descriptions

	Purpose and Typical Duties	Length of Term	Term Limitations	Number of Members	Member Qualification	References	Appointment Process	Compensation
Industrial Development Authority	The Madison County Industrial Development Authority assists in promoting industry and developing trade in the area through financial assistance to new and existing industries. As a political subdivision of the Commonwealth of Virginia, the IDA is authorized to improve the local economy in areas such as growing the number and quality of local jobs, expansion of the tax base and encouraging diversification. It is also a vehicle for tax-advantaged financing for certain business, governmental and institutional organizations. The IDA is authorized to own and manage property; make loans and grants to promote industry and develop trade by inducing manufacturing, industrial, governmental, nonprofit and commercial enterprises, and institutions of higher education to locate in or remain in the community.	4 years	There are no limits on the number of terms a member may serve.	7	Every member must, at the time of his appointment and thereafter, reside in Madison County or in an adjoining locality. No member can be an officer or employee of Madison County.	\$15.2-4904 of the Code of Virginia	Members are appointed by the Board of Supervisors and are required to take an oath of office.	None
Parks and Recreation Authority	The mission of the Parks and Recreation Authority is to create recreational opportunities for growth and enhancement by developing diverse services and programs that promote citizen involvement and a strong sense of community while striving to increase the social, cultural and physical well-being of its residents and visitors. Goals: * Provide clean and safe parks, green spaces and facilities * Provide efficient services to ALL Madison County residents * Effectively plan for the future needs of Madison County residents * Continually strive to improve existing facilities while seeking opportunities for development * Create a partnership with the community to improve the quality of life for all citizens	4 years	There are no limits on the number of terms a member may serve.	Not less than six members, but always an even number, appointed by the governing body of the locality. (8 per the Authority's bylaws)	Bylaws suggest that one member of the Authority must be a member of the Board of Supervisors. Members of Board of Supervisors may be appointed to serve on the Authority but cannot comprise a majority.	\$15.2-5703 of the Code of Virginia. Created December 14, 1982	Members are appointed by the Board of Supervisors.	None.
Planning Commission	The Planning Commission serves as the advisor to the Board of Supervisors on planning and zoning matters by preparing and recommending plans, ordinances, capital improvement programs and similar documents and by reviewing development proposals. Most commonly, the work of the Planning Commission involves review and recommendation on rezoning, special use permit and subdivision applications, plan review and development plans, and ordinance development.	4 years	None, but the Planning Commission's bylaws suggest a 2-term limit.	Not less than five nor more than fifteen members, appointed by the Board of Supervisors.	All members must be residents of Madison County and qualified by knowledge and experience to make decisions on questions of community growth and development. At least one-half of the members must be owners of real property. One member of the commission may be a member of the Board of Supervisors and one member may be an employee of the Madison County administration.	\$15.2-2212 of the Code of Virginia and 4/12/66 charter.	Members are appointed by the Board of Supervisors.	Chairman & Secretary: \$115/meeting attended. Other Commissioners: \$40/member/meeting attended
School Board	The Madison County School Board is charged with providing schools and educational opportunities for the people of Madison County. It is required to ensure a program of education to the citizens of the community and is responsible for recommending a budget to the Board of Supervisors that shows the allocation of resources, hiring a superintendent who will lead the school system according to the School Board's policies.	4 years; terms begin on January 1 in even-number years and are staggered	Members may be reelected with no limit on the number of terms.	5	Members of the school board must be residents of Madison County and qualified voters. Employees of the Madison County School Board are not eligible for service on that board.	\$§22.1-29 and 22.1-57.3 of the Code of Virginia	Members of the Board of Supervisors are elected by Madison County voters during the general election held during November of each odd-numbered year.	FY18, 19 budget contains \$10,150/yr total
Social Services Board	The Madison County Social Services Board provides policy direction to the Department of Social Services and employees its director. The Department provides a wide range of social services and health benefits programs to assist eligible citizens by administering benefit and service programs established by the Virginia Department of Social Services. These programs include: Child Care Assistance; Energy Assistance (fuel, crisis, cooling, weatherization); SNAP (Supplemental Nutrition Assistance Program - food stamps); Medical Assistance (Medicaid or FAMIS) and Temporary Assistance for Needy Families (TANF). The Department also serves as the agency responsible for investigating reports of child abuse and neglect and of alleged exploitation or abuse of elderly persons.	4 years on a staggered basis.	Except for the member of the Board of Supervisors required to be on the Social Services Board (1) a member may not be reappointed after two consecutive full terms until the end of an intervening two-year period and (2) terms expire on June 30 of each year.	5	Members must be Madison County residents and one must be a member of the Board of Supervisors.	\$§63.2-301 and -302 of the Code of Virginia.	Members are appointed by the Board of Supervisors.	None
Topping Committee	The purpose of the Topping Committee is to advise the Board of Supervisors on the best use of the trust funds that have been provided to the Madison County Animal Shelter by The Harry Thomas Topping, Jr. Revocable Trust.	1 year	No term limits are specified.	5 or more	The Committee's membership consists of two members of the Board of Supervisors and the Madison County Animal Shelter Manager, County Administrator, Shelter Staff and volunteer	August 12, 2012 Board of Supervisors minutes and the Harry Thomas Topping, Jr. Revocable Trust Agreement (May 13, 2004)	All members of the Committee are appointed by the Board of Supervisors.	None
Tourism Committee	The purpose of the Tourism Committee is to advise the Board of Supervisors on the earmarked transient occupancy tax per §58.1-3819 of the Code of Virginia. Per that law..." any excess over two percent shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the locality ".	1 year.	No term limits are specified.	3-5 members	Some members are to represent County lodging establishments.	\$§58.1-3819 of the Code of Virginia, County-Madison County Chamber of Commerce MOU (December 9, 2014) and Sec. 2-181 of the County Code.	All members of the Committee are appointed by the Board of Supervisors.	None

Chairman
R. Clay Jackson

Vice-Chairman
Charlotte Hoffman

BOARD MEMBERS
Amber Foster
Kevin McGhee
Carlton Yowell

Madison County Board of Supervisors



County Administrator
Jack Hobbs

County Attorney
Sean D. Gregg

302 Thrift Road
P. O. Box 705
Madison, Virginia 22727
(540) 948-7500 (ph)
(540) 948-3843 (fax)

DA: March 18, 2021 (updated March 25, 2021 & May 20, 2021)

TO: Madison County Board of Supervisors

BY: Jack Hobbs, County Administrator *JH*

RE: FY22 Budget Message

As per the annual process required by the Code of Virginia, a consolidated budget proposal for Madison County's July 1, 2021-June 30, 2022 fiscal year is hereby transmitted to the Board of Supervisors for its consideration.

Similar to the FY21 budget being characterized as a pre-COVID-19 budget, FY22 will have a post-pandemic budget such that we have not attempted to project funding for direct costs for items such as PPE or vaccination clinics inside the annual budget processes. These are addressed via outlays covered by CARES Act and American Rescue Plan Act monies. Although Madison County is still (technically) in a State of Emergency, I am proud to report that it appears that Madison County – including residents, business operators, agencies and County staff – have contributed to the international effort to beat the virus and that victory in this fight appears to be imminent which makes a budget oriented around COVID unnecessary.

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 interfund transfers of \$12,726,726) total \$45,741,752. The proposed FY2022 operating budget is balanced using \$1,546,998 accumulated from prior year surpluses (fund balance) and a 3¢ increase in the real estate tax.

Capital spending in FY22 is projected at \$7,848,726 (including ongoing, multi-year projects previously approved and funded with debt) and is financed with fund balance and grant monies.

The higher real estate tax rate (from 71¢ per hundred to 74¢ per hundred) is expected to yield an additional \$525,000 of revenue. The proposed budget contains no other changes to Madison County tax levies but does anticipate adjustments to several administrative fees.

The County would not incur new debt in FY22. The Madison Primary School and County Administration Center renovation projects should be nearly complete at the beginning of this next fiscal year with the Public Safety Radio project and financial software installation still “under construction”. Capital project work in FY22 would turn to a focus on an improved EMS facility and efforts to plan future capital projects.

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

Donations

Donation monies have been provided for the support of a series of agencies that provide discretionary but important services to Madison County as follows:

<u>Donee Agency</u>	<u>FY22 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
Thomas Jefferson EMS Council	\$ 7,743	-	-
Jefferson Area Community Corrections	11,567	\$ 3,281	39.6%
Services to Abused Families	1,000	-	-
Foothills Child Advocacy Center	2,600	200	8.3%
Piedmont Regional Dental Clinic	0	(2,500)	-100.0%
Germanna Community College	5,000	-	-
Boys and Girls Club	2,000	-	-
Senior Center	500	-	-
Madison County Fair	500	-	-
Madison Library	152,100	8,500	5.9%
Central Va Economic Development Partnership	10,000	-	-
Foothills Housing Corporation	7,000	-	-
Aging Together	3,000	-	-
Va Regional Transit	5,000	-	-
Piedmont Workforce Network	500	-	-
Skyline CAP	47,585	-	-
Rappahannock River Basin Commission	1,000	-	-
Northern VA 4-H	750	-	-
Small Business Development Ctr (ED budget)	500	500	New

No funding is included for the Madison Free Clinic, Legal Aid or the Madison Learning Center.

Operations

Following changes to the operation budget are of note:

- \$525,000 in additional real estate tax revenue due to the proposed “three penny” tax increase.
- Monies to begin supporting a broadband initiative (\$22,000), the new drug court (\$20,000) and a new employee mental health benefit (\$40,000) are added.

- Personnel cost increases in all departments driven by the first full year of additional employees, previously approved pay increases, the 5% increase the legislature “gave” most employees. Costs for new personnel are:
 - \$44,366 to cover the direct cost of a full year of a new Administrative Assistant/Payables Clerk that would be housed in the Finance Department but shared with other departments during a vacancy or long-term absence circumstances
 - \$23,746 to cover the conversion of a part-time Office Clerk in the Clerk of Court’s office to full-time status
 - \$51,431 to cover a new full-time Emergency Communication Dispatcher to provide scheduling flexibility and reduce overtime
- Contingency/breakout items include:
 - \$20,000 to cover personnel costs associated with the financial software project implementation
 - \$50,000 to cover potential increased gasoline costs
 - \$2,048,889 in unassigned American Rescue Plan Act monies (note \$22,000 separately allocated to the broadband item noted above and \$500,000 to initial costs associated with the EMS station project)

Capital and One-time Spending

Monies have been provided to support a series of projects and other significant one-time uses of funds as follows:

<u>Department</u>	<u>Description</u>	<u>Funding</u>
Data Processing & Technology	Desktop replacement, network upgrades	100,000
Sheriff	Vehicle replacement	135,000
Emergency Communications	ECC whole building battery backup	50,000
EMS	Other equipment	34,200
EMS	EMS station planning	500,000
Facilities & Maintenance	Painting at courthouse, admin center	40,000
Facilities & Maintenance	Equipment replacement	20,000
Facilities & Maintenance	HVAC system replacements	20,000
Facilities & Maintenance	Parking lot paving	10,000

No school capital work was requested or has been proposed, but an effort toward a summer 2022 (FY23) paving project is underway. Note that monies are shown as required to reflect completion of the previously approved, multi-year Madison Primary School renovation project.

Personnel

Note that this is the first full-effect year of recent hirings (i.e. in EMS) and pay study implementation. The targeted raises and the 5% raises are on top of that. Although expensive, County management intends to keep working to support County staff as that portion of the operation is a key element of the County’s effort to continue providing good services, resiliency in reacting to changing conditions and forward progress in terms of projects and new programs.

As above, three new full-time employees are proposed.

Not Included

Although many items are addressed and included in the proposal, I note that several will be before the County in FY22 but either are uncertain or are evolving such that a good plan and accurate estimates have not been developed. These include:

- **Cigarette Tax:** The County should plan for this pending development of estimates on revenue, adoption of the required ordinance and – probably most importantly – joining a multi-jurisdictional administrative/enforcement organization.
- **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.
- **Pre-FY22 Outlays:** Due to timing, funding any furniture and fixtures for the relocation of offices into the renovated County Administration center would come from FY21 monies. Similarly, the purchase of the single vehicle requested (by the Building Official’s office) would be ordered prior to the end of FY21.
- **Broadband:** Although a small pot of money is identified to support the broadband initiative, significant monies might be required before good progress is made in that area.
- **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 County Administration Center renovation, Public Safety Radio and financial software implementation efforts.
- **Reorganization:** The recent and impending changes in personnel and rearrangement of office spaces provides an opportunity to reorganize the County Administrator’s office.

Going Forward

To complete the FY22 budget process:

- The Board held the required public hearing on April 13, 2021.
- The Board adopted the official budget on April 27.
- The Board members should continue considering the proposal until the first June meeting and at that point appropriate some or all of the budget
- As per past practice, manage the budget via supplemental appropriations

It is obvious that many individuals contributed to this proposal, but special recognition should go to Treasurer Stephanie Murray on her work to develop revenue estimates and Human Resources Generalist Tillie Strothers for her contributions to payroll and benefit estimates.

I look forward to hearing comments on the proposal, working with the Board and County staff to improve it so that the result “right” for Madison County, and completing the process.



Madison County FY22 Adopted Budget

Originally presented to the Madison County Board of Supervisors on March 18, 2021
(Revised March 25, 2021 and May 20, 2021)

Presentation Agenda

1. CY21 Goals & Priorities
2. Overview & Highlights
3. Budget Summaries
4. Supporting Elements
5. Remaining Steps

CY21 Goals & Priorities

- ✓ 1. Maintain the pandemic response effort
2. Improve cellular telephone and broadband services
3. Complete major capital projects
-MPS, Co Admin, PS Radio, Financial Software
4. Facilities inventory/needs assessment
-Heavy building maintenance, EMS facility, disposal
5. Reestablish improvement planning program
-Include PRA, Social Services, Schools
6. Increase human resources support and other assistance for supervisors
7. Create a records management system
8. Negotiate an optimal public water and sewer arrangement with Greene and Orange Counties and the Rapidan Service Authority

Overview

- Relationship of proposed budget to pandemic
- State of Emergency -Spending vs Budget, Grants -Plan for afterwards
- Most spending is on education and public safety
- FY22 shows the full effect of changes in payroll costs
-new employees, raises
- Budget is balanced
-Requires a 3¢ real estate tax increase PLUS heavy use of fund balance

Highlights: Operations

- \$525,000 more from 3¢ increase in real estate tax
- \$22,000 broadband initiative support
- \$20,000 support for new drug court
- \$40,000 employee mental health benefit
- Personnel cost increases "baked into" all departments driven by
 - First full year of additional employees
 - Previously approved pay increases
 - 5% COLA the legislature "gave" teachers, constitutional officers
- Contingency:
 - \$206,869 general contingency (1%)
 - \$50,000 higher gasoline prices
 - \$20,000 financial software project staff support
 - \$2,048,889 unassigned American Rescue Plan Act of 2021 grant

Highlights: Breakout Items

- \$44,366 Finance Admin/Payables Clerk (Shared FT)
- \$23,746 Office Clerk Assistant-Court Clerk (convert PT to FT)
- \$51,431 Emergency Communications Dispatcher (FT)

Highlights: Capital Projects

Department	Description	Funding
Data Processing & Technology	Desktop replacement, network upgrades	\$100,000
Sheriff	Vehicle replacement	135,000
Emergency Communications	ECC whole building battery backup	50,000
EMS	Other equipment	34,200
EMS	EMS station planning	500,000
Facilities & Maintenance	Painting at courthouse, admin center	40,000
Facilities & Maintenance	Equipment replacement	20,000
Facilities & Maintenance	HVAC system replacements	20,000
Facilities & Maintenance	Parking lot paving	10,000

- Prior year commitments on multi-year projects are carried forward.

Donations

Donee Agency	FY22 Proposed	\$ Change	% Change
Jefferson Area Comm Corr	11,567	\$ 3,281	39.6%
Foothills Child Advocacy Center	2,600	200	8.3%
Madison Library	152,100	8,500	5.9%
SBDC (ED budget)	500	500	New

No funding:

- Piedmont Regional Dental (down from \$2,500)
- Madison Free Clinic
- Legal Aid
- Madison Learning Center
- Madison Community Cats

7

8

Items Not Included

- **Cigarette Tax**
- **Rapidan Service Authority**
- **Pre-FY22 Outlays**
 - Furniture and fixtures for the renovated County Administration Center
 - Requested Building Official's office vehicle
- **Large, Serious Broadband Initiatives**
- **Information Technology**
- **County Administrator's Office Reorganization**

Note items on line-item add/delete menu

9

Personnel

- No significant changes to benefit programs
 - New employee mental health benefit excepted
 - 1.6% increase in health insurance, no change to VRS
- 5% raises for most positions
- Targeted raises
- 3 new employees

10

Supporting Elements

- Committee descriptions, membership w/ org chart (new)
- Description of County fund structure (new)
- Capital Improvement Plan
- Updated financial policies
- Fund balance reserve/contingency calculation
- Updated Employee Classification and Compensation Plan

11

Remaining Steps

- Public hearing advertised for April 13, 2021
- Budget adopted on April 27.
- Appropriation resolution on June 8

Per past practice, manage the budget via supplemental appropriations

12

CY21 Madison County Goals and Priorities

	<u>Assigned to</u>	<u>Completion</u>
1. Maintain the pandemic response effort	J. Sherer	TBD
2. Improve access to cellular telephone and broadband services	TBD	TBD
3. Complete major capital projects		
a. Madison Primary School Renovation	Schools	6/30/2021
b. County Administration Center Renovation	J. Hobbs	6/30/2021
c. Public Safety Radio System	B. Gordon	6/30/2023
d. Financial Software Replacement	M.J. Costello	10/31/2022
4. Complete a facilities inventory and needs assessment project		
a. Program heavy maintenance for all major County and school buildings, including parking lot resurfacing	R. Berry	12/31/2021
b. Plan for a new EMS facility while considering the development of a public safety campus	N. Hillstrom	6/30/2022
c. Identify and dispose of surplus real estate (i.e. Criglersville School, Thrift Road properties)	R. Berry	12/31/2021
5. Establish an ongoing capital improvement planning program to involve all county-funded departments and agencies (including PRA, Social Services and school system)	J. Hobbs	6/30/2022
6. Increase human resources support and other assistance for supervisors with attention to:	J. Hobbs	12/31/2021
a. Personnel issues such as recruitment and discipline		
b. Developing and supporting continuing education programs		
c. Employee assistance		
d. Improving administrative and clerical support to assist with peak work flow and cover long-term absences		
e. Improving management services to assist in grant writing, policy research, procurement, in-house document and plan preparation, project management, etc.		
7. Create a records management system for leases, charters, contracts, etc. that is integrated with a calendar that tracks major anticipated contract renewals, deadlines, or required actions	M. J. Costello	6/30/2022
8. Negotiate an optimal public water and sewer arrangement with Greene and Orange Counties and the Rapidan Service Authority	J. Hobbs	12/31/2021

Madison County Fund Structure

Fund #	Fund Name	Budgeted	Appropriation Required	Financial Statement Presentation	Audit Reference
10	General Fund	Yes	Yes	General Fund	Exhibit 7
11	Transient Occupancy Tax "Tot" Fund	Yes	Yes	General Fund	Exhibit 7
12	Topping Fund	No	Yes	General Fund	Exhibit 7
13	Animal Grants and Donations Fund	No	Yes	General Fund	Exhibit 7
20	Asset Forfeiture Fund-Sheriff State	No	Yes	General Fund	Exhibit 7
21	Asset Forfeiture Fund-Sheriff Federal	No	Yes	General Fund	Exhibit 7
22	Sheriff's Associate Fund	No	Yes	General Fund	Exhibit 7
23	School Fund	Yes	Yes	School Board Component Unit	Exhibit 30
24	School Food Serv Fund	Yes	Yes	School Board Component Unit	Exhibit 30
25	Virginia Public Assistance Fund	Yes	Yes	General Fund	Exhibit 7
26	CSA Fund	Yes	Yes	General Fund	Exhibit 7
27	Special Welfare Fund	No	No	Agency Fund	Exhibit 26
28	Asset Forfeiture Fund-Comm Atty	No	Yes	General Fund	Exhibit 7
30	Capital Improvement Fund	Yes	Yes	Cap Improv-Governmental	Exhibit 25
31	School Lottery	No	Yes	School -Non Major	Exhibit 33
32	School Capital	Yes	Yes	School Board Component Unit	Exhibit 30
33	School Textbook	No	Yes	School-Non Major	Exhibit 33
34	C/A Federal Asset Forfeiture Fund	No	Yes	General Fund	Exhibit 7
40	Debt Service Fund	Yes	Yes	General Fund	Exhibit 7
72	Commonwealth Credit Fund	No	No	General Fund	Exhibit 7
73	Commonwealth Debit Fund	No	No	General Fund	Exhibit 7
75	Flexible Spending Account	No	No	General Fund	Exhibit 7
76	Micro Enterprise Fund	No	Yes	General Fund	Exhibit 7
80	Armstrong Scholarship Fund	No	No	School -Fiduciary	Exhibit 35

Note:

The following departments maintain budgets and accounting records that may not be fully contained in the budget:

1. Madison County School Board
2. Madison County Department of Social Services
3. Madison County Parks and Recreation Authority
4. Madison County Industrial Development Authority (no budget; approves receipts/outlays on a project-by-project basis).

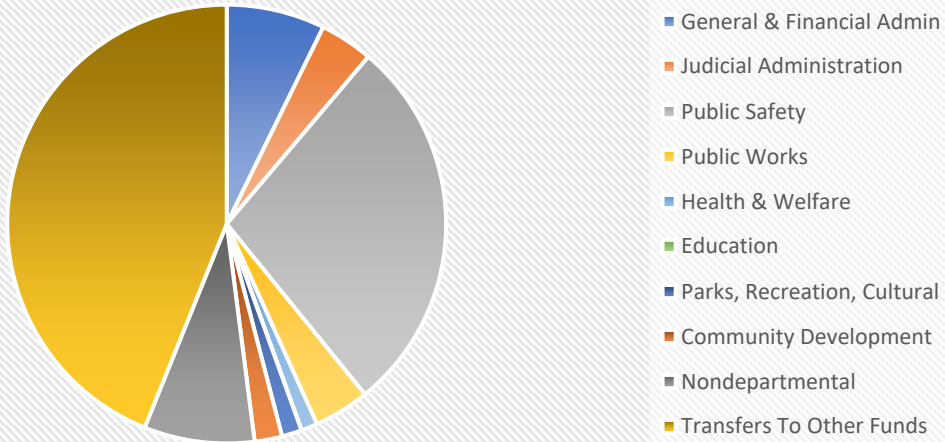
Operating Expenditure Details

Account No.	Account Name	FY2018 Actual			FY2019 Actual			FY2020 Actual			FY21 Budget	Appropriated to 1/5/2021	FY21 YTD to 1/5/2021	FY22 Dept Request	FY22 APPROVED	\$ Change	% Change
		Expenditures	Actual	Expenditures	Expenditures	Actual	Expenditures	Expenditures	Actual	Expenditures							
11100	BOARD OF SUPERVISORS	59,753		61,539	63,186		63,819	63,819	29,002	65,819					65,819	2,000	3.13%
12110	COUNTY ADMINISTRATOR	241,161		291,502	263,158		266,383	266,383	127,975	180,880					336,704	70,321	26.40%
12210	LEGAL ADVISORS	50,031		62,313	69,889		80,840	80,840	50,531	76,175					76,175	(4,665)	-5.77%
12240	AUDITOR	51,783		48,336	43,320		51,381	51,381	13,065	50,410					50,410	(971)	-1.89%
12310	COMMISSIONER OF REVENUE	229,454		216,430	236,587		253,156	253,156	122,976	23,785					268,768	15,612	6.17%
12311	LAND USE PROGRAM	1,312		1,695	1,538		1,800	1,800	720	1,800					1,800	-	0.00%
12312	PERSONAL PROPERTY	8,802		4,422	3,166		3,750	3,750	385	3,550					3,550	(200)	-5.33%
12320	ASSESSOR	66,816		171,537	9,295		10,250	10,250	-	10,750					10,750	500	4.88%
12330	BOARD OF EQUALIZATION	-		4,956	5,886		-	-	-	-					-	-	-
12410	TREASURER	257,814		258,979	269,231		290,017	290,017	146,136	60,885					307,870	17,853	6.16%
12420	FINANCE DEPARTMENT	205,282		207,115	218,825		231,394	231,394	107,328	252,942					316,786	85,392	36.90%
12510	DATA PROCESSING AND TECHNOLOGY	65,947		130,429	365,785		284,165	328,359	129,427	-					479,580	195,415	68.77%
13100	ELECTORAL BOARD	161,474		34,568	47,095		50,460	50,460	17,153	58,960					58,960	8,500	16.85%
13101	Elec Board Non Profit Grant	-		-	-		-	6,129	5,827	-					-	-	-
13200	REGISTRAR	74,292		81,093	87,979		106,691	107,351	47,507	92,277					125,708	19,017	17.82%
21100	CIRCUIT COURT	26,818		29,623	40,670		40,784	40,784	3,785	18,422					49,072	8,288	20.32%
21201	MADISON COMBINED COURT	6,061		8,126	7,689		10,550	10,550	3,150	10,550					10,550	-	0.00%
21300	MAGISTRATES	466		396	445		500	500	53	500					500	-	0.00%
21700	CLERK OF CIRCUIT COURT	308,905		310,723	353,242		362,645	362,645	165,323	52,220					385,326	22,681	6.25%
21800	SHERIFF-COURT SECURITY	88,412		91,528	125,550		138,219	143,528	69,629	3,000					161,666	23,448	16.96%
21900	VICTIM/WITNESS PROGRAM	51,641		60,632	61,641		63,092	63,092	27,855	8,857					63,636	544	0.86%
21910	COMMISSIONER OF ACCOUNTS	720		720	720		720	720	420	720					720	-	0.00%
22100	COMMONWEALTH ATTORNEY	338,990		339,299	351,890		367,498	419,808	188,595	25,695					468,100	100,602	27.37%
22300	Legal Aid	-		-	-		-	-	-	2,000					-	-	-
31200	SHERIFF	1,973,548		1,826,731	2,152,595		2,239,961	2,420,128	1,219,159	435,707					2,290,682	50,721	2.26%
31400	PUBLIC SAFETY	9,602		38,027	113,243		68,569	68,569	23,346	22,092					88,368	19,799	28.87%
31401	EMERGENCY COMMUNICATION CENTER	899,629		777,988	875,924		940,176	969,644	449,370	232,171					1,087,516	147,340	15.67%
31402	E911 NEXT GENERATION	-		-	9,337		-	213,913	1,250	-					-	-	-
32200	MADISON VOLUNTEER FIRE DEPARTMENT	125,725		127,271	129,636		126,880	86,880	90,844	131,844					131,844	4,964	3.91%
32300	MADISON RESCUE SQUAD	114,802		115,102	115,482		90,000	115,000	100,000	115,000					130,000	40,000	44.44%
32400	THOMAS JEFFERSON EMS COUNCIL	7,743		7,743	7,743		7,743	7,743	5,807	7,743					7,743	-	0.00%
32600	EMS	1,419,489		1,624,767	2,288,967		2,132,218	2,160,040	1,068,322	406,181					2,564,364	432,146	20.27%
33300	JUVENILE PROBATION	11,471		16,774	9,822		19,579	19,579	2,914	21,539					21,539	1,960	10.01%
33400	CONFINEMENT OF PRISONERS	47		41	60		400	400	9	400					400	-	0.00%
33401	REGIONAL JAIL	923,533		1,073,756	838,624		991,964	991,964	694,241	956,996					946,911	(45,053)	-4.54%
33402	JUVENILE DETENTION	95,682		200,744	143,936		105,454	105,454	26,239	94,030					94,030	(11,424)	-10.83%
33403	JEFFERSON AREA COMMUNITY CORRECTION	7,978		8,137	8,286		8,286	8,287	8,288	11,567					31,567	23,281	280.97%
34100	BUILDING OFFICIAL	245,101		272,265	268,446		244,456	246,456	123,620	283,578					293,420	48,964	20.03%
34270	VA BUILDING PERMIT FEE	1,705		2,775	1,880		2,500	2,500	467	2,500					2,500	-	0.00%
35102	Animal Shelter	-		-	-		142,147	142,147	22,826	179,089					173,426	31,279	22.00%
35103	ANIMAL CONTROL	228,571		271,308	239,636		160,785	160,785	93,798	166,096					181,412	20,626	12.83%
35300	MEDICAL EXAMINER	340		220	2,438		500	500	80	500					500	-	0.00%
35600	SERVICES TO ABUSED FAMILIES	-		1,000	1,000		1,000	1,000	1,000	1,000					1,000	-	0.00%
35700	LINE OF DUTY ACT	52,857		42,510	46,292		50,458	50,459	34,726	53,853					53,853	3,395	6.73%
35800	Foothills Child Advocacy Center	-		2,400	2,400		2,400	2,400	2,400	2,600					2,600	200	8.33%
42400	TRANSFER STATION & RECYCLING CTR	474,696		525,858	548,164		580,629	580,629	216,217	590,524					590,524	9,895	1.70%
43200	FACILITIES & MAINTENANCE	446,651		573,073	615,673		583,386	624,215	283,107	409,139					599,624	16,238	2.78%
51100	MADISON HEALTH DEPARTMENT	140,412		140,412	158,700		165,565	165,565	124,174	170,532					170,532	4,967	3.00%
51500	MADISON FREE CLINIC	2,500		2,500	-		-	-	-	-					-	-	-
51700	PIEDMONT REGIONAL DENTAL CLINIC	-		2,500	2,500		2,500	2,500	2,500	5,000					-	(2,500)	-100.00%
52200	RAPPAHANNOCK RAPIDAN COMMUNITY SE	81,467		81,467	93,894		110,113	110,113	82,585	177,629					177,629	67,516	61.32%

FY21

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/2021	FY21 YTD to 1/5/2021	FY22 Dept Request	FY22 APPROVED	\$ Change	% Change
53300	TAX RELIEF FOR ELDERLY, VETERANS,	-	-	(65,840)	-	-	-	-	-	-	-
66100	GERMANNA COMMUNITY COLLEGE	3,620	5,000	5,000	5,000	5,000	5,000	54,000	5,000	-	0.00%
71100	PARKS & RECREATION	233,868	319,159	375,212	371,813	371,813	203,833	203,833	272,102	(99,711)	-26.82%
72601	BOYS AND GIRLS CLUB	2,000	2,000	2,000	2,000	2,000	2,000	10,000	2,000	-	0.00%
72602	SENIOR CENTER	500	500	500	500	500	500	-	500	-	0.00%
72604	MADISON COUNTY FAIR	500	500	500	500	500	500	1,000	500	-	0.00%
73100	MADISON LIBRARY	124,772	131,972	143,600	143,600	143,600	83,767	152,100	152,100	8,500	5.92%
81100	PLANNING COMMISSION	18,665	11,588	10,189	14,140	14,140	5,091	14,140	14,140	-	0.00%
81101	ZONING & PLANNING	137,522	142,588	157,036	168,749	168,749	82,502	180,163	188,580	19,831	11.75%
81110	ECONOMIC DEVELOPMENT	119,505	121,279	121,190	130,997	140,997	67,970	111,819	120,418	(10,579)	-8.08%
81111	CENTRAL VA ECON DEVELOP PSHIP	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
81300	FOOTHILLS HOUSING CORPORATION	7,000	7,000	7,000	7,000	7,000	7,000	7,500	7,000	-	0.00%
81301	AGING TOGETHER	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0.00%
81400	BOARD OF ZONING APPEALS	1,834	2,246	4,279	3,920	3,920	738	3,920	3,920	-	0.00%
81401	BUILDING CODE APPEALS BOARD	-	-	-	400	400	-	400	400	-	0.00%
81600	RAPPAHANNOCK-RAPIDAN PLANNING DISTI	21,043	21,246	16,222	16,382	16,382	16,382	16,382	16,382	-	0.00%
81601	VA REGIONAL TRANSIT	-	-	-	5,000	5,000	5,000	7,000	5,000	-	0.00%
81700	GEOGRAPHIC INFORMATION SYSTEM	10,250	7,151	12,543	16,682	16,682	4,891	16,682	16,682	-	0.00%
81800	VIRGINIA CAREER WORKS-PIEDMONT	-	500	500	500	500	-	1,988	500	-	0.00%
81900	SKYLINE CAP	47,585	47,585	47,585	47,585	47,585	23,793	47,585	47,585	-	0.00%
82200	RAPPAHANNOCK RIVER BASIN COMMISSIOF	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
82400	CULPEPER SOIL & WATER CONSERVATION C	34,587	29,321	29,321	29,321	29,321	14,661	31,333	31,333	2,012	6.86%
82500	FORESTRY SERVICE	5,984	5,942	5,942	5,942	5,942	5,942	5,942	5,942	-	0.00%
83400	NORTHERN VA 4-H	750	750	750	750	750	750	750	750	-	0.00%
83500	EXTENSION & CONT'D ED.	85,760	96,216	104,321	113,009	113,009	31,970	112,816	112,950	(59)	-0.05%
91100	CONTINGENCY FUND	-	-	-	300,852	193,626	-	-	2,350,758	2,049,906	681.37%
92100	REVENUE REFUNDS	592	5,752	4,792	6,500	6,500	7,451	6,500	6,500	-	0.00%
95110	FINANCING COSTS	-	-	145,614	-	-	-	-	-	-	-
98823	TXFR-SCHOOLS	8,700,633	8,528,378	8,866,420	9,754,720	9,754,720	2,841,256	9,752,321	9,692,040	(62,680)	-0.64%
99825	TXFR-VIRGINIA PUBLIC ASSISTANCE(FUND 2	435,841	461,295	463,442	517,334	517,334	164,156	596,846	596,846	79,512	15.37%
99826	TXFR-COMPREHENSIVE SERVICES ACT(FUNC	720,370	701,838	676,601	921,464	921,464	285,212	850,000	710,341	(211,123)	-22.91%
99828	TXFR-CIP FUND	-	-	1,300,846	-	387,058	-	-	-	-	-
99832	TXFR-SCHOOL CIP FUND	184,497	452,995	1,319,277	-	26,126	394,138	-	-	-	-
99835	Transfer to Schl Debt Fin CIP	-	-	-	-	7,808,975	2,993,544	-	-	-	-
99836	Transfer to County Fin CIP	-	-	-	-	236,794	45,731	-	-	-	-
F20PR	Debt Service-Principal	-	1,241,178	8,996,962	1,249,513	928,950	926,620	1,033,580	1,033,580	(215,933)	-17.28%
F20IN	Debt Service-Interest	-	247,483	428,425	501,274	126,210	126,209	693,919	693,919	192,645	38.43%
General Fund Total		20,471,159	22,756,789	34,495,697	25,805,230	34,059,634	14,294,736	19,404,023	28,986,199		
F110P	TOT FUND 11 (Operations)	49,809	56,573	-	50,000	50,000	19,769	50,000	50,000	-	0.00%
F11TR	TOT FUND 11 (Transfer to GF)	32,500	35,248	-	55,000	55,000	-	-	55,000	-	0.00%
FND23	SCHOOL OPERATING FUND 23	-	-	-	19,969,691	-	-	20,319,188	21,484,844	1,515,153	7.59%
FND24	SCHOOL FOOD FUND 24	-	-	-	896,500	-	-	-	896,500	-	0.00%
FND25	VPA FUND 25	-	2,419,768	2,567,063	3,055,938	1,527,969	1,263,027	3,043,015	3,103,843	47,905	1.57%
FND26	CSA FUND 26	-	2,178,184	2,113,898	2,750,000	1,375,000	776,993	2,750,000	2,219,593	(530,407)	-19.29%
FND40	DEBT SERVICE FUND 40	-	1,488,661	9,425,387	1,750,787	1,055,160	1,052,829	1,727,499	1,727,499	(23,288)	-1.33%

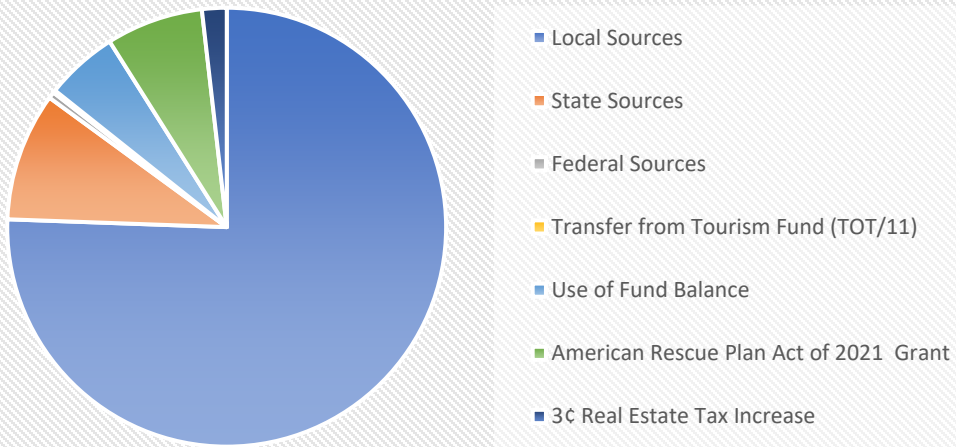
Summary of General Fund Outlays



Summary of General Fund Outlays

General & Financial Admin	\$	2,102,880
Judicial Administration		1,139,570
Public Safety		8,103,674
Public Works		1,190,147
Health & Welfare		348,161
Education		5,000
Parks, Recreation, Cultural		427,202
Community Development		585,581
Nondepartmental		2,357,258
Transfers To Other Funds		12,726,726
Total	\$	28,986,199

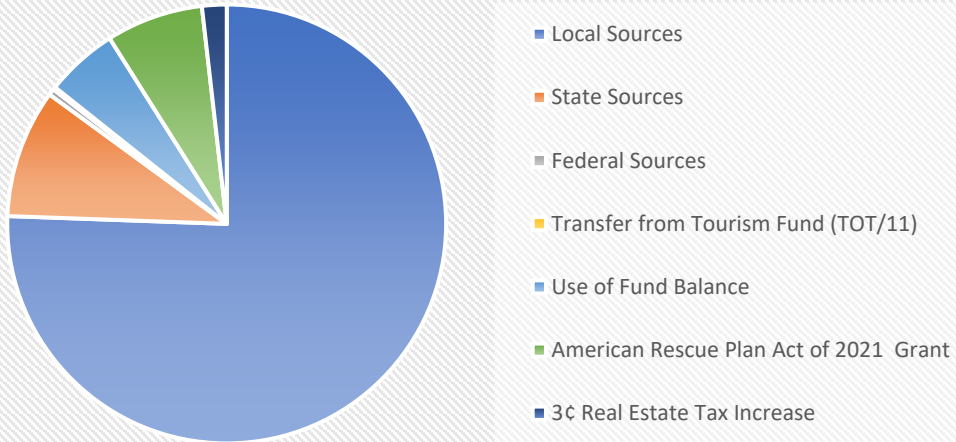
Sources of General Fund Monies



Sources of General Fund Monies

Local Sources	\$ 21,905,582
State Sources	2,745,690
Federal Sources	136,040
Transfer from Tourism Fund (TOT/11)	55,000
Use of Fund Balance	1,546,998
American Rescue Plan Act of 2021 Grant	2,071,889
3¢ Real Estate Tax Increase	525,000
Total	\$ 28,986,199

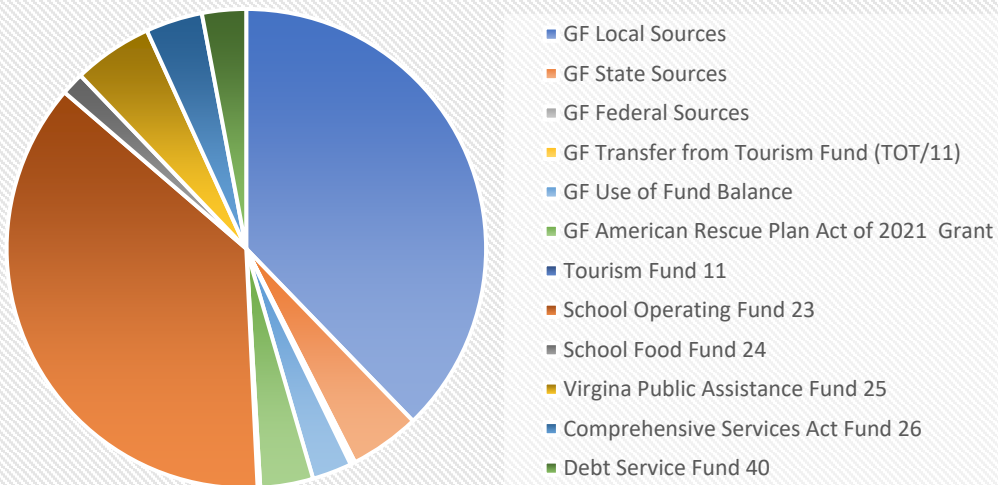
Sources of General Fund Monies



Sources of General Fund Monies

Local Sources	\$ 21,905,582
State Sources	2,745,690
Federal Sources	136,040
Transfer from Tourism Fund (TOT/11)	55,000
Use of Fund Balance	1,546,998
American Rescue Plan Act of 2021 Grant	2,071,889
3¢ Real Estate Tax Increase	525,000
Total	<u>\$ 28,986,199</u>

Overview of All Funds



Overview of All Funds

GF Local Sources	\$ 21,905,582
GF State Sources	2,745,690
GF Federal Sources	136,040
GF Transfer from Tourism Fund (TOT/11)	55,000
GF Use of Fund Balance	1,546,998
GF American Rescue Plan Act of 2021 Grant	2,071,889
Tourism Fund 11	105,000
School Operating Fund 23	21,484,844
School Food Fund 24	896,500
Virginia Public Assistance Fund 25	3,103,843
Comprehensive Services Act Fund 26	2,219,593
Debt Service Fund 40	1,727,499
Total (including transfers)	<u>\$ 57,998,477</u>

FY22 Madison County Capital Improvement Plan

Updated March 25, 2021

Department	Category	Description	Projected FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25	Projected FY26	Total	
Sources of Funds										
Uses of Funds	Grant Funds		G	G	-	-	-	G	517,100	
	Paygo		P	P	180,000	180,000	180,000	P	765,000	
	Fund Balance		F	F	865,715	394,000	296,300	F	4,238,700	
	School Capital		S	S	-	-	-	S	-	
	Borrowed		B	B	100,000	-	-	B	100,000	
					2,865,000	574,000	476,300		5,620,800	
					909,200					
County Capital Improvement Fund										
General Fund	Vehicles	Vehicle replacement	30,500							
	Vehicles	Vehicle replacement	30,500							
	Vehicles & Equipment	Misc Equipment	25,221							
	Equipment & IT	Network upgrades	19,617							
	Equipment & IT	Phone upgrades	6,150							
	Equipment & IT	In-car camera system	30,120							
	Equipment & IT	Centruy Link Net Clock	7,500							
	County Capital Improvement Fund	Vehicles	Vehicle replacement		135,000	135,000	135,000	135,000	P	675,000
		Buildings & Grounds	Pub Safety Radio System	3,976,537						-
		Building & Grounds	Administration Center Consolidation	1,197,000						-
		Vehicles & Equipment	Ambulance	275,000						275,000
		Equipment & IT	Recorder			115,000				
		Equipment & IT	ECC whole building battery backup		50,000					
		Equipment & IT	Equipment replacement	20,000		20,000	20,000	20,000	F	100,000
		Equipment & IT	Case management system	20,000						-
		Equipment & IT	Accounting hardware/software replacement	225,000						100,000
		Equipment & IT	Records management software	30,000						-
	School Operating Fund	Vehicles & Equipment	Misc Equipment		17,100					17,100
		Vehicles & Equipment	Misc Equipment		17,100					
Building & Grounds		Master CIP/Asset Management Plan	60,000						-	
Building & Grounds		HVAC system replacements in various buildings	20,000		20,000	20,000	20,000	F	100,000	
Building & Grounds		Parking Lot Paving	10,000		10,000	10,000	10,000	F	50,000	
Building & Grounds		Painting		40,000						
Buidings & Grounds		Town of Madison Sidewalk Project	32,942						-	
Building & Grounds		EMS Station		500,000	G	2,000,000	F			
Vehicles		School Bus Replacement				87,000	F	87,000	F	261,000
School Capital Improvement Fund		Bldg & Grnds	Primary School Renovation							-
	Bldg & Grnds	Fire, Intercom, & Clock Systems Update	7,808,975	B					-	
	Bldg & Grnds	Parking Lot Milling, Paving, Striping	53,665	F						
	Bldg & Grnds	Parking Lot Milling, Paving, Striping			100,000	B			100,000	
	Bldg & Grnds	Parking Lot Milling, Paving, Striping			210,000	F			210,000	
	Bldg & Grnds	Parking Lot Milling, Paving, Striping			75,000	F			75,000	
	Bldg & Grnds	Parking Lot Milling, Paving, Striping			25,000	F			25,000	
	Bldg & Grnds	Parking Lot Milling, Paving, Striping			35,000	F			35,000	
	Bldg & Grnds	Parking Lot Milling, Paving, Striping			75,000	F			75,000	
	Bldg & Grnds	Roof Replacement				257,000	F		257,000	
	Bldg & Grnds	Hallway Tile Asbestos Removal					9,300	F	9,300	
	Bldg & Grnds	Window Replacement					150,000	F	150,000	
	School CIP									
	Total CIP									
				7,862,640	-	520,000	344,000	246,300	246,300	1,356,600
				13,878,727	909,200	2,865,000	574,000	796,300	796,300	5,620,800

County Vehicle Replacement Plan
(all but Sheriff)

1-County Vehicles
7-Mar-21

Department	Year	Make	Model	Description	VIN	Assignment Use	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
County Administrator	2011	Ford	Sedan	Fusion	9594	Hobbs			Replace with surplus vehicle			NP
Animal Shelter	2014	Nissan	Cargo Van		3570	Rescue			Donated vehicle/do not replace			NP
Animal Control	2016	Ford	Pickup	F250	9849	Cave				New		
Animal Control	2009	Ford	Pickup	F250	2576	Dodson					New	New
Building Official	2009	Ford	Pickup		3400	Aylor	New					NP
Building Official	2018	Ford	SUV	Escape	7921	Bracchlen						NP
Building Official	2020	Ford	SUV	Explorer	4059	Wilks						NP
Emer Communications	2019	Ford	SUV	Explorer	6997	Gordon						New
EMS	1999	Ford	Van	Mass casualty	1934	Reserve				New		
EMS	2005	Ford	Explorer	Personnel Transport	7753	Response	New					NP
EMS	2019	Chevrolet	SUV	Tahoe	3551	Response 3						NP
EMS	2020	Ford	Pickup	F250		Response 1						
EMS	2020	Ford	SUV	Tahoe	0866	Hillstrom						
Facilities	1997	Dodge	Van		4002	Sexton			Replace with surplus vehicle			NP
Facilities	2000	Ford	Pick-Up	Ranger	9524	Richards			Replace with surplus vehicle			NP
Facilities	2005	Ford	Pickup	Sport Trac	3853	Utility			Replace with surplus vehicle			NP
Facilities	2014	Ford	Pick Up	F250	857	Berry			New			
Public Safety	2020	Chevrolet	SUV	Tahoe	5670	Sherer	New					NP

Ambulances

EMS	2017	Mercedes	Ambulance	Demers EXE Sprinter	2985	Medic 10					New	
EMS	2019	Ford	Ambulance	F450 Braun Type I	1287	Medic 20						NP
EMS	2020	Ford	Ambulance	F450	7408	Medic 30	New					
EMS	2020	Ford	Ambulance	F450	1296	Medic 40	New					

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Vehicles to Replace with new	4	0	1	1	2	2
Vehicle Replacement Not Programmed	0	0	0	0	3	11
Total Vehicles					11	20

Notes:

Vehicles old or currently "in play"

Replace van with a trailer

Reserve vehicle for physical appointments, training/classes, etc.

Replacement interval for EMS (ambulances/quick response) vehicles is 7-8 years; consider new chassis and reuse the boxes

Use planning figure at \$45,000/typical vehicle

1-County Vehicles

7-Mar-21

60,000	-	45,000	45,000	90,000
215,000				215,000
275,000	-	45,000	45,000	305,000

Sheriff Department Vehicles

8-Sheriff Department Vehicles

3/18/2021

Year	Make	Model	Last 4	Title #	License #	Condition/Notes
1992	Ford	E-350 Ambl	4026	54368267	126-181L	
2006	Jeep	2D DW	702	54496201	Undercover	
2006	Ford	F150 Pickup	8325	54460723	Undercover	
2009	Chevrolet	Tahoe	2914	55075630	Undercover	
2010	Ford	Explorer	0475	54433832	KMZ6306	
2013	Chevrolet	Tahoe	7482		Sheriff Weaver	
2014	Chevrolet	Silverado	7834		Undercover	
2014	Ford	Explorer	1726		Undercover	43655
2014	Ford	Crossover	0981	54574056	161-247L	
2014	Ford	Crossover	0983	54576988	161-248L	
2014	Ford	Crossover	0984	54576998	161-249L	
2014	Ford	Crossover	0985	54576971	161-250L	
2014	Ford	Crossover	6808	55570152	111-226L	
2015	Ford	Explorer	1561	1000915486	Undercover	purchased on 08/15
2015	Ford	Explorer	3020	1000934691	Undercover	purchased on 04/23/18
2016	Ford	Crossover	8676	71082549	193-920L	
2016	Ford	Crossover	8677	71082548	193-921L	
2016	Ford	Crossover	6679	71082543		
2017	Ford	Crossover	9304	99630715		
2017	Ford	Crossover	9305	99630712	198-587	
2017	Ford	Crossover	9306	99630700	198-568L	
2017	Ford	Crossover	8978	1000926047		2/13/2018
2017	Ford	Crossover	8979	1000926045		2/13/2018
2017	Ford	Crossover	30020	1000938402	#200-949L	
2017	Ford	Crossover	30221	1000938403	#111-247L	
2017	Ford	Crossover	30222	1000938404	#141-509L	
2017	Ford	Crossover	39683	1000938399	#111-244L	
2019	Ford	Police Utility	9053			04/19
2020	Ford	Police Utility	8306			Sheehy Ford/January 2020
2020	Ford	Police Utility	8308			Sheehy Ford/January 2020
2020	Ford	Police Utility	8319			Sheehy Ford/January 2020
2020	Ford	Police Utility	66004			Sheehy Ford/July 2020
2020	Ford	Police Utility	66005			Sheehy Ford/July 2020
2020	Ford	Police Utility	66006			Sheehy Ford/July 2020

34 Total vehicle count

Project 3 new replacement vehicles at \$45,000 each

9-Public Safety Radio System

22-Mar-20

See contract approved and signed 12/18/2019.

Location: County-wide (core facility at 2 Church Street, 4 remote towers)

Budget: \$5,663,041 (tentative, before inclusion of consultants and other soft costs and grant factors)

Background: Public safety radio system per many years of study by the County.

Scope of Work: This project would replace the existing public safety radio system and cover the whole county with improved public safety/first responder communication. The new system features a core at the emergency communications system, antennae on 4 Madison County towers and shared coverage/tower access with Greene

		<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>Total</u>	
Motorola	Jan-20	\$ 1,242,497				25% Down payment (Paid in FY20)
	Dec-20		\$ 1,987,994			40% Equipment shipped to field
	Jul-21			\$ 745,498		15% Site equipment installation complete
	Dec-21			\$ 993,997		20% Final acceptance
		\$ 1,242,497	\$ 1,987,994	\$ 1,739,495	\$ 4,969,986	Subtotal Motorola
Financing Costs		\$ 51,674		\$ 51,674		Financial Advisor, Bond Counsel, Misc. Fees @ 1%
Mission Critical		\$ 131,583	\$ 65,791	\$ 197,374		Implementation Support
		\$ 1,242,497	\$ 2,171,251	\$ 1,805,286	\$ 5,219,034	Budget year total

Implementation Support per Mission Critical Construction Management Proposal
Marked March 2, 2020 (not approved as of March 22, 2020)

Grant Funding for Subscriber Equipment Possible
(potential deduct from FY21) \$ 693,055

Selection of tower sites, ownership structure and financing structure has not been determined at this date.

12 - ECC IP Logging Recorder

13-Mar-21

	<u>Grant</u>	<u>Match</u>	<u>Total</u>
FY23			
MCC 7500 IP Logging Recorder			\$ 115,000

There is a potential for grant funding for a portion of this equipment.

Anticipated manufacturer is Nice.

Estimated maintenance cost: \$20,000/yr.

Statement of Need/Description/Justification

This solution is listed as an option in the MSI contract, as there will be a need to change the way we record when the new radio system is installed; our current solution can't record at the AIS (Server Level).

Research is on possible solutions to this to save costs both upfront and annually is ongoing.

EMS Needs

18-EMS Equipment

9-Feb-20

	<u>Grant</u>	<u>Match</u>	<u>Total</u>	
FY 22				
Lucas Compression System	\$ 7,500	\$ 7,500	\$ 15,000	RSAP
Defibrillator	\$ 9,600	\$ 9,600	\$ 19,200	RSAP
Access Control/Alarm/			\$ 7,300	
	\$ 17,100	\$ 17,100	\$ 41,500	
FY23				
Controlled/Secure Medicine Storage			\$ 20,000	

LUCAS Chest Compression Device: Response 1 needs a LUCAS compression system. My plan is to apply for a 50/50 Rescue Squad Assistance Grant. Required estimated match: \$7436.75.

Automated External Defibrillator: Madison County AED's have reached their expected lifetime and need to be replaced. My plan is to apply for a 50/50 Rescue Squad Assistance Grant to fund the purchase of 10 AED's. Required estimated match: \$9546.25. Awards for above grants are announced in July 2021.

Surveillance camera system: Narcotic accountability, DEA requirement. \$923.34

Electronic Access Control System: Main entry to EMS station, pharmacy access door, side entry to EMS station and officer's office entry. \$5,165.92. Likely to be higher if additional space is approved.

Alarm System IP based. \$1,119.66

Electrical hookup for ambulance shelter, unknown exact cost, estimating less than \$1500.

New DEA regulations will affect our ability to purchase and store controlled medications. This will likely not affect FY22 however we should start planning. Storage: 10-12K, added security to ambulance/QRV price unknown. Rough estimate: \$20,000

Potential Scope of Work for Consultant Task Order (Per RFP190802):

Location: Various County Facilities

Budget: \$60,000

Background: This project would update Madison County's buildings and grounds asset inventory and earlier capital improvement plans and form the basis of a new asset management strategy.

Scope of Work:

For all Madison County, Madison County Parks and Recreation Authority and Madison County Public School buildings and grounds, an architectural consultant would:

- 1 Research, compile and update information on building histories, drawings, etc.
- 2 Conduct interior and exterior inspections of County buildings and facilities including, but not limited to, foundations, ramps, walkways, parking lots, drainage facilities, walls, windows and doors, chimneys, roofing and eaves.
- 3 Provide a high-level assessment of components of each building shell and major systems (heating/cooling, plumbing, electric, fire suppression, alarms, etc.).
- 4 Prepare a draft capital improvement plan with cost estimates for prioritized improvements based on public safety and preservation of critical structural elements relative to necessary cash flow.
- 5 Include recommendations for capital improvements that would be completed within established timetables.
- 6 Create one-page improvement summaries for all properties.
- 7 Include advice on best practices for ongoing maintenance and updates of the County's CIP and asset management program.

The earlier study document that would be the basis for this project can be accessed at https://www.madisonco.virginia.gov/sites/default/files/fileattachments/facilities_amp_maintenance/page/149/cip_-_2012-2016.pdf. General information on County properties can be found on VAMANet at <http://www.vamanet.com/cgi-bin/MAPSRCHPGM?LOCAL=MAD>.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	February 25, 2019		Revised August 8, 2019		Revised December 2019	NOTES	Revised March 2020											
2	Maintenance Projects BUILDINGS		Proposed Project	Board Priority	Projected Cost	Notes												
3	D	Bus shop	Parking Lot Milling, Paving, Striping		\$75,000	Sept 2018 estimate												
4	D	Bus Shop	Perimeter Fence		\$25,000													
5	D	Bus Shop	Asbestos Classroom Tile															
6	A	MCHS	In Ground Storage Tanks (Fuel Oil Tanks)			Replace with above ground												
7	AC	MCHS				Completed summer 2019												
8	AE	MCHS	Parking Lot Repair		\$19,000		\$18,800											
9	CD	MCHS	Thermal Window Replacement (22)		\$49,210													
10	D	MCHS	Parking Lot Milling, Paving, Striping		\$210,000	Sept 2018 estimate				\$210,000								
11		MCHS	Track Replacement (Athletics)		\$250,000	2018 Estimate										\$250,000		
12	D	MCHS	Locker Restoration/Removal		\$48,000													
13	AD	MCHS	Front Office Security Update	X	\$25,000		\$25,000											
14	AD	WVES	Safety Vestibules	X	\$215,000	Security Equipment Grant												
15	AD	WMS	Safety Vestibules	X	\$45,000	WMS only	\$49,178											
16	MPs		HVAC/Plumbing/Electric & Renovation			Summer 2020			\$8,532,321									
17	D	MPs	Parking Lot Milling, Paving, Striping		\$100,000	Sept 2018 estimate				\$100,000								
18	A	SBO	Asbestos Offices & Common Areas			Kitchen & Rooms 15 & 16 abated 2020												
19	A	SBO	Asbestos Hallway Tile		\$9,300													
20	C	SBO	ADA Bathrooms	X														
21	D	SBO	Parking Lot Milling, Paving, Striping		\$35,000	Sept 2018 estimate					\$35,000							
22	E	SBO	Roof		\$257,000	2011 estimate						\$257,000						
23	E	SBO	Boiler/HVAC		\$80,000	2018	\$64,900											
24	AC	SBO	Window Replacement		\$150,000													
25	A	WMS	Asbestos Classroom Tile										\$150,000					
26	ABD	WMS	Asphalt (Playground/Basketball Area)		\$40,000	Completed summer 2019												
27	C	WMS	Sidewalk ADA compliance	X														
28	D	WMS	Parking Lot Milling, Paving, Striping		\$25,000	Sept 2018 estimate with paving costs included				\$25,000								
29	D	WVES	Parking Lot Milling, Paving, Striping		\$75,000	Sept 2018 estimate				\$75,000								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
2	Maintenance Projects BUILDINGS					NOTES	PROJECTED COSTS Per Year												
3	CODE	Location	Proposed Project	Board Priority	Projected Cost	Notes	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-2030	
	E	WYES	Flat Roof Section Replacement		\$40,000	Oct 1, 2019 Don Largent Roofing report estimates 16 years to replacement.		\$40,000 X											
30																			
31	E	WYES	HVAC/Plumbing/Electric			20 yrs old													
32		WYES	Covered Walkway		\$280,000														
33		WYES	Fire, Intercom, & Clock Systems Update		\$53,665	2018 quote			\$53,665										
	C	WYES	ADA Entrance/Sidewalk	X	\$60,000	Completed March 2020													
34																			
35		WYES	HVAC Replacement																
36	ABCDE	Field House	Locker Room															\$ 30,000.00	
37	ABCDE	Field House	Flooring			Epoxy												\$ 20,000.00	
38	ABCDE	Field House	Electric Updates															\$ 10,000.00	
39	ABCDE	Field House	ADA Bathrooms															\$ 100,000.00	
	ABCDE	Field House	Drainage			Gutters Downspouts Surface drainage													
40																			
41	D	MPS	Soccer Field Lights													\$ 100,000.00			
42	D	WMS	Gym Bleachers													\$100,000			
43	D	WMS	Scoreboards Replacement															\$ 30,000.00	
44	ABCDE	Wrestling Room	HVAC																
45	Total						\$132,878	\$280,000	\$8,585,986	\$410,000	\$110,000	\$257,000	\$159,300	\$48,000	\$74,210	\$250,000	\$100,000	\$190,000	
46																			
47																			
48																			
49			Denotes in progress																
50			Denotes MCPS Board priorities																
51			Denotes quote/cost determination needed																
52			Denotes completed																
53																			
54	A		Necessary or beneficial to safety, security, health, and or hygiene of students, staff, and/or parents.																
55	B		Has a direct positive impact on the learning environment.																
56	C		Improves operational, cost, and/or energy efficiency, and/or produces a positive return on investment. ADA compliance.																
57	D		Enhances aesthetics, school and community pride																
58	E		Equipment or System Failure																

COUNTY OF MADISON, VIRGINIA

Financial Policies

April 27, 2021

Contents

A. Policy Objective and Goals2

B. Operating Budget Policies2

C. Capital Budget Policies4

D. Asset Maintenance, Replacement and Enhancement Policies5

E. Debt Policies7

F. Fund Balance Policies7

G. Summary of Key Financial Policy Ratios*9

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.*

OPERATING BUDGET		TARGET	FY2018 Budget	DOCUMENTATION
Allocation to Operating Contingency (as percent of General Fund budget, as defined)		1%	\$227,188	(FY2018 General Fund Budgeted Expenditures of \$22,718,822 * 1%
Asset Maintenance, Replacement and Enhancement Policies		TARGET	As of FYE2017	DOCUMENTATION
Allocation from operating budget and available unassigned fund balance, as defined, for Major Maintenance Expenses and/or Contingency (as % of replacement costs of County facilities)		2.50%	\$708,676	FY17 Audit pg 32 - Notes to the Financial Statements; Real Property, Net of depreciation (Primary Govt \$21,448,245 + Schools \$6,898,800)*2.5%
DEBT RATIOS		TARGET	As of FYE2017	DOCUMENTATION
Net General Bonded Debt as % of Assessed Value of Real Taxable Property		3%	0.63%	FY17 Audit pg 112 - Supplemental Info Table 8 (Debt \$11,513,000/AV = \$1,831,652,549)
Net General Bonded Debt Expenditures as % of General Fund Expenditures		10%	3.89%	FY17 Audit pg 113 - Supplemental Info Table 9 (DS \$1,453,435/exp = \$37,379,721)
FUND BALANCE/RESERVE POLICIES		TARGET	FY2018 Budget	DOCUMENTATION
Unassigned General Fund Balance as % of Total General Fund Budget		14%	\$5,471,717	(FY2018 Budgeted Expenditures \$27,401,224 + FY2018 Budgeted School Expenditures \$20,288,100 - 2018 Budgeted County Contribution to Schools \$8,605,633) * 14%
Unassigned General Fund Balance for Cash Liquidity as % of GF Budget		4%	\$1,563,348	(FY2018 Budgeted Expenditures \$27,401,224 + FY2018 Budgeted School Expenditures \$20,288,100 - 2018 Budgeted County Contribution to Schools \$8,605,633) * 4%

Required Contingency and Reserve Calculation

Operating Budget	\$	28,986,199	
Less: TOT Expenditures		(55,000)	
VPA Expenditures		(596,846)	
CSA Expenditures		(710,341)	
	\$	28,146,282	
		1%	
	\$	281,463	Required contingency per Financial Policies

Minimum Fund Balance

GF budgeted expenditures	\$28,986,199	
CSA Budgeted expenditures	2,219,593	
VPA budgeted Expenditures	3,103,843	
School Board Budgeted Expenditure	21,484,844	
Less GF xfers to: School Fund	(9,692,040)	
CSA Fund	(710,341)	
VPA Fund	(596,846)	
	\$44,795,252	Basis
	18%	Required rate per Financial Policies
	\$8,063,145	Required per Financial Policies
Projected Fund Balance at 7/1/2021	\$10,554,833	Per FY20 audit w/\$500,000 favorable variance in FY2
Excess over threshold (deficit)	\$2,491,688	Margin
Use of Fund Balance (operations)	\$1,546,998	
Use of Fund Balance (capital)	392,100	
Proposed FY22 Use of Fund Balance	\$ 1,939,098	

Madison County Employee Classification and Compensation Plan

Approved April 27, 2021; Effective July 1, 2021

Intent

This document articulates Madison County, Virginia's employee compensation plan and uniform pay plan as per the provisions of the Personnel Policy and §15.2-1506 of the Code of Virginia.

Philosophy

Madison County's compensation philosophy involves:

- Providing fair and equitable rates of pay to employees,
- Maintaining a system of pay grades that state the minimum and maximum rates that the County pays individuals within a position class and identify the midpoint of the range as the “market” rate,
- Establishing rates of pay that allow the County to compete successfully for new employees within its market area,
- Establishing a market position that is fiscally responsible with public resources,
- Ensuring that pay rates for employees are based on individual performance that meets or exceeds expectations and reflects changing economic conditions,
- Developing pay administration policies and procedures that ensure their consistent application between the County’s operating units, and
- Ensuring that the compensation program is understandable.

Framework

The County's compensation plan consists of a classification system for all jobs and a pay grade that sets a pay range for each classified position.

The position description and rate of pay for each employee shall be established by the County Administrator within the assigned pay grade according to this plan, upon recommendation from the subordinate supervisor (if any) and subject to review by the Madison County Board of Supervisors. In this context, total employee compensation includes pay, the County's contributions to various employee benefit programs (mobile phone allowance, clothing, training and education, etc.) and leave with pay (annual, holiday, etc.).

It is the County’s goal to update the compensation plan annually concurrently with the budget process to adjust for changing conditions including increased cost of living.

This plan is intended to apply to full-time Madison County employees. Employees of the Madison County School Board, the Madison County Department of Social Services and constitutional officers who do not elect by contract to participate in the Madison County personnel policy/position description/classification and compensation plan system are not included. The County Administrator is authorized by the Personnel Policy to approve promotions and/or merit raises for specific employees to which this policy applies during the fiscal year within budget limitations as justified and upon recommendation of the subordinate supervisor.

Programmed Career Development

To encourage and enable professional development for entry and mid-level employees, department heads shall establish a progression plan for employees within their departments.

Progression plans within a group of position classes will be based on career track considerations and upward mobility subject to an employee qualifying per established standards. Career

development is subjective and is directed by the needs of the County and evolving priorities as determined by management.

All full-time positions listed in this plan are considered “billeted” such that no new full-time positions are to be created during the budget year without the approval of the County Administrator.

Part-Time Employees

Classification and compensation for part-time employees shall conform to the provisions of this plan to the extent practical. However, it is understood that variables such as the following make it impractical to have a detailed career development plan or in-grade progression plan for each:

- Increased flexibility that part-time employees provide the County,
- Lower cost of benefits provided,
- The 30 hour/week limit before health benefits must be provided per the Affordable Care Act,
- Inconsistent capabilities of the County to provide assurances of long-term job security for the various part-time positions, and
- Changing needs of the County limitations imposed by resources that may be available.

Advancement Within Grade

The performance of employees will be formally reviewed and documented and adjustments may be made (1) at the end of the initial hire or other probationary period and (2) at least annually.

Advancement within a pay grade will be based upon:

- Satisfactory or better rating on evaluations. This is subject to no incident(s) within the prior 12 months resulting in a written reprimand or higher level of disciplinary action.
- Meeting goals established in the employee's prior evaluation.
- Years of full-time employment with Madison County. All mandatory military leave is considered continuous, full time employment.
- Meeting all minimum requirements and progression standards for the position class (i.e. employee must meet all items contained in the position description).

Supervisors may prepare and submit a written plan for employee pay advancement within grades for approval by the County Administrator and, upon approval, shall maintain the record of that approved written plan.

All full-time employees should be high school graduates or possess a GED certificate or equivalent at the time of hire. All full-time Madison County employees are expected to possess and maintain a valid driver's license as a condition of employment. Initial employment or assignment may be contingent on meeting minimum qualifications prior to the expiration of a probationary period.

The rate of pay for new employees shall be at the lower end of the pay grade for the position unless there is clear justification for higher pay for that position.

Training and Certifications

It is the employee's responsibility to attain the training or certification required for advancement. This may be done during work hours as approved by the supervisor but within the limits of training funds available. In all cases, the employee will provide printed copies of training certificates to the supervisor. If no training certificate is available, the employee shall provide full and sufficient

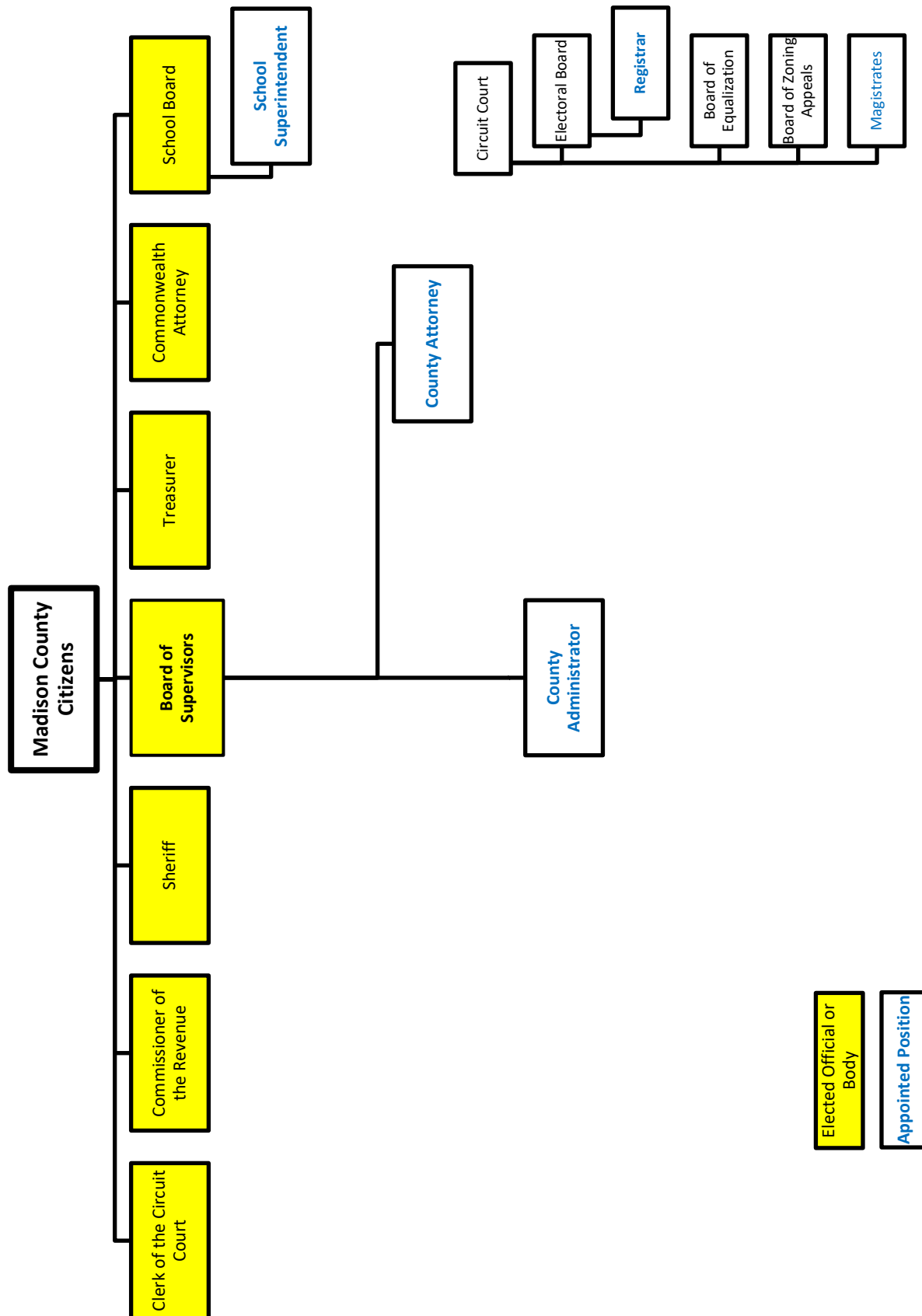
printed documentation that the employee has acquired the appropriate skills and/or training to his supervisor.

Compensation and Uniform Pay Plan

The organizational chart contained in this plan is intended to portray an overview of Madison County's personnel alignment.

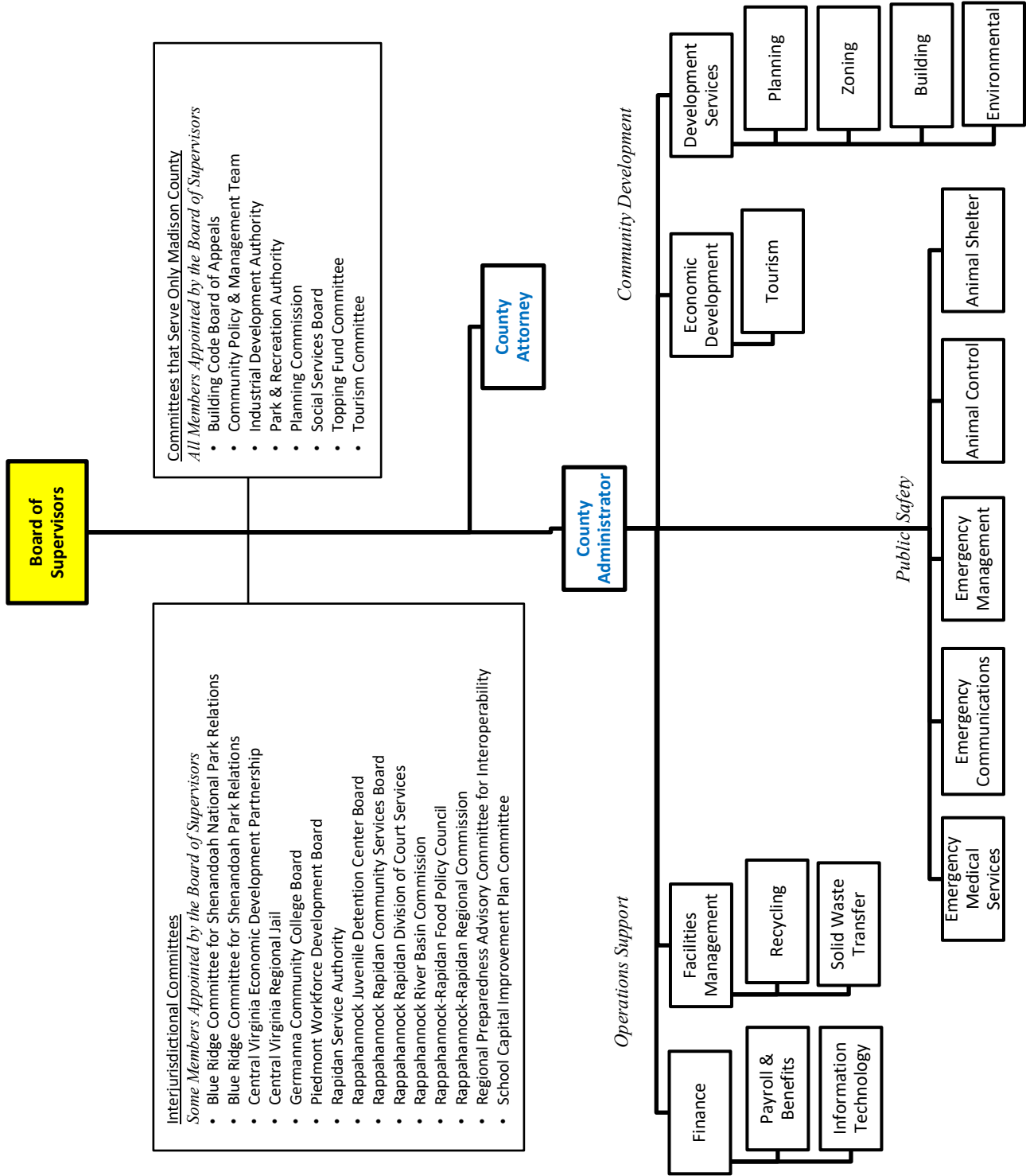
The pay scales shown are intended to be used to implement the Madison County compensation philosophy articulated above and in the Personnel Policy as the compensation plan. It should be anticipated that positions will be changed or added over time.

The listing of approved positions and grades portrays the Madison County staffing plan and is intended to articulate a uniform pay plan for Madison County.



Elected Official or Body

Appointed Position



Madison County, Virginia Pay Scale

% Between Grades:	5%
Starting midpoint:	28,130

Minimum at 70% of midpoint
Maximum at 130% of minimum

Pts	Grade	Annual Pay Range			Hourly Pay Range		
		Min	Mid	Max	Min	Mid	Max
0 - 70	1	\$ 21,638	\$ 28,130	\$ 34,622	\$ 10.40	\$ 13.52	\$ 16.64
71 - 80	2	\$ 22,720	\$ 29,537	\$ 36,353	\$ 10.92	\$ 14.20	\$ 17.48
81 - 90	3	\$ 23,856	\$ 31,013	\$ 38,170	\$ 11.47	\$ 14.91	\$ 18.35
91 - 101	4	\$ 25,049	\$ 32,564	\$ 40,079	\$ 12.04	\$ 15.66	\$ 19.27
102 - 113	5	\$ 26,302	\$ 34,192	\$ 42,083	\$ 12.65	\$ 16.44	\$ 20.23
114 - 125	6	\$ 27,617	\$ 35,902	\$ 44,187	\$ 13.28	\$ 17.26	\$ 21.24
126 - 137	7	\$ 28,998	\$ 37,697	\$ 46,396	\$ 13.94	\$ 18.12	\$ 22.31
138 - 151	8	\$ 30,447	\$ 39,582	\$ 48,716	\$ 14.64	\$ 19.03	\$ 23.42
152 - 165	9	\$ 31,970	\$ 41,561	\$ 51,152	\$ 15.37	\$ 19.98	\$ 24.59
166 - 179	10	\$ 33,568	\$ 43,639	\$ 53,709	\$ 16.14	\$ 20.98	\$ 25.82
180 - 195	11	\$ 35,247	\$ 45,821	\$ 56,395	\$ 16.95	\$ 22.03	\$ 27.11
196 - 211	12	\$ 37,009	\$ 48,112	\$ 59,215	\$ 17.79	\$ 23.13	\$ 28.47
212 - 228	13	\$ 38,860	\$ 50,517	\$ 62,175	\$ 18.68	\$ 24.29	\$ 29.89
229 - 246	14	\$ 40,803	\$ 53,043	\$ 65,284	\$ 19.62	\$ 25.50	\$ 31.39
247 - 264	15	\$ 42,843	\$ 55,695	\$ 68,548	\$ 20.60	\$ 26.78	\$ 32.96
265 - 284	16	\$ 44,985	\$ 58,480	\$ 71,976	\$ 21.63	\$ 28.12	\$ 34.60
285 - 305	17	\$ 47,234	\$ 61,404	\$ 75,574	\$ 22.71	\$ 29.52	\$ 36.33
306 - 327	18	\$ 49,596	\$ 64,474	\$ 79,353	\$ 23.84	\$ 31.00	\$ 38.15
328 - 349	19	\$ 52,076	\$ 67,698	\$ 83,321	\$ 25.04	\$ 32.55	\$ 40.06
350 - 373	20	\$ 54,679	\$ 71,083	\$ 87,487	\$ 26.29	\$ 34.17	\$ 42.06
374 - 398	21	\$ 57,413	\$ 74,637	\$ 91,861	\$ 27.60	\$ 35.88	\$ 44.16
399 - 424	22	\$ 60,284	\$ 78,369	\$ 96,454	\$ 28.98	\$ 37.68	\$ 46.37
425 - 452	23	\$ 63,298	\$ 82,288	\$ 101,277	\$ 30.43	\$ 39.56	\$ 48.69
453 - 481	24	\$ 66,463	\$ 86,402	\$ 106,341	\$ 31.95	\$ 41.54	\$ 51.13
482 - 512	25	\$ 69,786	\$ 90,722	\$ 111,658	\$ 33.55	\$ 43.62	\$ 53.68
513 - 544	26	\$ 73,276	\$ 95,258	\$ 117,241	\$ 35.23	\$ 45.80	\$ 56.37
545 - 577	27	\$ 76,939	\$ 100,021	\$ 123,103	\$ 36.99	\$ 48.09	\$ 59.18
578 - 613	28	\$ 80,786	\$ 105,022	\$ 129,258	\$ 38.84	\$ 50.49	\$ 62.14
614 - 650	29	\$ 84,826	\$ 110,273	\$ 135,721	\$ 40.78	\$ 53.02	\$ 65.25
651 - 689	30	\$ 89,067	\$ 115,787	\$ 142,507	\$ 42.82	\$ 55.67	\$ 68.51
690 - 730	31	\$ 93,520	\$ 121,576	\$ 149,632	\$ 44.96	\$ 58.45	\$ 71.94
731 - 772	32	\$ 98,196	\$ 127,655	\$ 157,114	\$ 47.21	\$ 61.37	\$ 75.54
773 - 817	33	\$ 103,106	\$ 134,038	\$ 164,970	\$ 49.57	\$ 64.44	\$ 79.31

CPI for September 2018 (date of survey):	239.707
CPI as of February 2021 (most current):	248.802
Inflation adjustment	3.80%
Lowest midpoint per original salary study:	\$ 27,100
Adjusted lowest midpoint	\$ 28,130

Reference: <https://data.bls.gov/timeseries/CWUR0300SA0>

Positions Sorted by Department

	Department	Position Title	FLSA Category	Category	Pay Grade
12110	County Administrator	Executive Administrative Assistant-Deputy Clerk to the Board	Non-exempt	Non-Essential	13
12130	Commissioner of Revenue	Commissioner of the Revenue Chief Deputy	Non-exempt	Non-Essential	17
12130	Commissioner of Revenue	Commissioner of the Revenue Deputy I	Non-exempt	Non-Essential	9
12410	Treasurer	Chief Deputy Treasurer	Non-exempt	Non-Essential	17
12410	Treasurer	Deputy Treasurer II	Non-exempt	Non-Essential	9
12420	Finance	Assistant County Administrator/Finance Director	Exempt	Non-Essential	31
12420	Finance	Accounting Manager	Non-exempt	Non-Essential	17
12420	Finance	Human Resources Generalist	Non-exempt	Non-Essential	16
12510	Information Technology	Information Technology Manager	Non-exempt	Non-Essential	16
13200	Registrar	Registrar	Non-exempt	Non-Essential	20
13200	Registrar	Registrar Assistant	Non-exempt	Non-Essential	5
21700	Clerk of Circuit Court	Chief Deputy Clerk of Court	Non-exempt	Non-Essential	17
21700	Clerk of Circuit Court	Deputy Court Clerk III	Non-exempt	Non-Essential	11
21700	Clerk of Circuit Court	Office Clerk Assistant-Court Clerk	Non-exempt	Non-Essential	9
21900	Victim Witness	Victim Witness Coordinator	Non-exempt	Non-Essential	13
22100	Commonwealth Attorney	Deputy Commonwealth's Attorney	Exempt	Non-Essential	23
22100	Commonwealth Attorney	Assistant Commonwealth's Attorney	Exempt	Non-Essential	21
22100	Commonwealth Attorney	Administrative Assistant II -Commonwealth's Attorney	Non-exempt	Non-Essential	10
22100	Commonwealth Attorney	Administrative Assistant – Commonwealth's Attorney	Non-exempt	Non-Essential	9
31200	Sheriff	Deputy Sheriff Major	Non-exempt	Essential	25
31200	Sheriff	Deputy Sheriff Captain	Non-exempt	Essential	23
31200	Sheriff	Deputy Sheriff Lieutenant	Non-exempt	Essential	21
31200	Sheriff	Deputy Sheriff First Lieutenant of Investigations	Non-exempt	Essential	21
31200	Sheriff	Deputy Sheriff First Sergeant	Non-exempt	Essential	18
31200	Sheriff	Deputy Sheriff Investigator	Non-exempt	Essential	17
31200	Sheriff	School Resource Officer	Non-exempt	Essential	15
31200	Sheriff	Deputy Sheriff Sergeant	Non-exempt	Essential	15
31200	Sheriff	Deputy Sheriff	Non-exempt	Essential	15
31200	Sheriff	Administrative Assistant IV	Non-exempt	Essential	9
31400	Public Safety	Chief of Emergency Management	Non-exempt	Essential	20
31401	Emergency Communication	Director of Emergency Communications	Exempt	Essential	24
31401	Emergency Communication	Assistant Director of Emergency Communications	Exempt	Essential	17
31401	Emergency Communication	ECC Shift Supervisor / Training Coordinator	Non-exempt	Essential	11
31401	Emergency Communication	Emergency Communications Dispatcher	Non-exempt	Essential	8
32600	Emergency Medical Service	Emergency Medical Services Chief	Exempt	Essential	27
32600	Emergency Medical Service	Emergency Medical Services Deputy Chief	Exempt	Essential	25
32600	Emergency Medical Service	EMT Lieutenant	Non-exempt	Essential	20
32600	Emergency Medical Service	EMT-Paramedic	Non-exempt	Essential	15
32600	Emergency Medical Service	EMT-Intermediate	Non-exempt	Essential	12
32600	Emergency Medical Service	EMT-Basic	Non-exempt	Essential	9
34100	Building Official	Building Official	Exempt	Essential	24
34100	Building Official	Soil & Erosion Administrator	Non-exempt	Non-Essential	16
34100	Building Official	Combination Inspector	Non-exempt	Non-Essential	11
35102	Animal Shelter	Animal Shelter Manager	Non-exempt	Essential	14
35102	Animal Shelter	Kennel Assistant	Non-exempt	Non-Essential	1
35103	Animal Control	Chief Animal Control Officer	Non-exempt	Essential	16
35103	Animal Control	Deputy Animal Control Officer	Non-exempt	Essential	11
43200	Facilities & Maintenance	Facilities and Maintenance Manager	Non-exempt	Essential	16
43200	Facilities & Maintenance	Facilities Maintenance Technician	Non-exempt	Essential	8
43200	Facilities & Maintenance	Custodian	Non-exempt	Non-Essential	2
71100	Parks and Recreation	Parks and Recreation Authority Manager	Non-exempt	Non-Essential	17
71100	Parks and Recreation	Parks and Recreation Authority Program Coordinator	Non-exempt	Non-Essential	14
81101	Planning and Zoning	Director of Planning, Zoning and Permitting	Exempt	Non-Essential	28
81101	Planning and Zoning	Building and Zoning Technician	Non-exempt	Non-Essential	12
81110	Economic Development/To	Director of Economic Development and Tourism	Exempt	Non-Essential	24
81110	Economic Development/To	Visitor Center Assistant	Non-exempt	Non-Essential	1
83500	Extension	Administrative Assistant - Extension	Non-exempt	Non-Essential	9

Positions Sorted by Grade

	Department	Position Title	FLSA Category	Category	Pay Grade
35102	Animal Shelter	Kennel Assistant	Non-exempt	Non-Essential	1
81110	Economic Development/To	Visitor Center Assistant	Non-exempt	Non-Essential	1
43200	Facilities & Maintenance	Custodian	Non-exempt	Non-Essential	2
13200	Registrar	Registrar Assistant	Non-exempt	Non-Essential	5
31401	Emergency Communication	Emergency Communications Dispatcher	Non-exempt	Essential	8
43200	Facilities & Maintenance	Facilities Maintenance Technician	Non-exempt	Essential	8
12130	Commissioner of Revenue	Commissioner of the Revenue Deputy I	Non-exempt	Non-Essential	9
12410	Treasurer	Deputy Treasurer II	Non-exempt	Non-Essential	9
21700	Clerk of Circuit Court	Office Clerk Assistant-Court Clerk	Non-exempt	Non-Essential	9
22100	Commonwealth Attorney	Administrative Assistant – Commonwealth's Attorney	Non-exempt	Non-Essential	9
31200	Sheriff	Administrative Assistant IV	Non-exempt	Essential	9
32600	Emergency Medical Service	EMT-Basic	Non-exempt	Essential	9
83500	Extension	Administrative Assistant - Extension	Non-exempt	Non-Essential	9
22100	Commonwealth Attorney	Administrative Assistant II -Commonwealth's Attorney	Non-exempt	Non-Essential	10
21700	Clerk of Circuit Court	Deputy Court Clerk III	Non-exempt	Non-Essential	11
31401	Emergency Communication	ECC Shift Supervisor / Training Coordinator	Non-exempt	Essential	11
34100	Building Official	Combination Inspector	Non-exempt	Non-Essential	11
35103	Animal Control	Deputy Animal Control Officer	Non-exempt	Essential	11
32600	Emergency Medical Service	EMT-Intermediate	Non-exempt	Essential	12
81101	Planning and Zoning	Building and Zoning Technician	Non-exempt	Non-Essential	12
12110	County Administrator	Executive Administrative Assistant-Deputy Clerk to the Board	Non-exempt	Non-Essential	13
21900	Victim Witness	Victim Witness Coordinator	Non-exempt	Non-Essential	13
35102	Animal Shelter	Animal Shelter Manager	Non-exempt	Essential	14
71100	Parks and Recreation	Parks and Recreation Authority Program Coordinator	Non-exempt	Non-Essential	14
31200	Sheriff	School Resource Officer	Non-exempt	Essential	15
31200	Sheriff	Deputy Sheriff Sergeant	Non-exempt	Essential	15
31200	Sheriff	Deputy Sheriff	Non-exempt	Essential	15
32600	Emergency Medical Service	EMT-Paramedic	Non-exempt	Essential	15
12420	Finance	Human Resources Generalist	Non-exempt	Non-Essential	16
12510	Information Technology	Information Technology Manager	Non-exempt	Non-Essential	16
34100	Building Official	Soil & Erosion Administrator	Non-exempt	Non-Essential	16
35103	Animal Control	Chief Animal Control Officer	Non-exempt	Essential	16
43200	Facilities & Maintenance	Facilities and Maintenance Manager	Non-exempt	Essential	16
12130	Commissioner of Revenue	Commissioner of the Revenue Chief Deputy	Non-exempt	Non-Essential	17
12410	Treasurer	Chief Deputy Treasurer	Non-exempt	Non-Essential	17
12420	Finance	Accounting Manager	Non-exempt	Non-Essential	17
21700	Clerk of Circuit Court	Chief Deputy Clerk of Court	Non-exempt	Non-Essential	17
31200	Sheriff	Deputy Sheriff Investigator	Non-exempt	Essential	17
31401	Emergency Communication	Assistant Director of Emergency Communications	Exempt	Essential	17
71100	Parks and Recreation	Parks and Recreation Authority Manager	Non-exempt	Non-Essential	17
31200	Sheriff	Deputy Sheriff First Sergeant	Non-exempt	Essential	18
13200	Registrar	Registrar	Non-exempt	Non-Essential	20
31400	Public Safety	Chief of Emergency Management	Non-exempt	Essential	20
32600	Emergency Medical Service	EMT Lieutenant	Non-exempt	Essential	20
22100	Commonwealth Attorney	Assistant Commonwealth's Attorney	Exempt	Non-Essential	21
31200	Sheriff	Deputy Sheriff Lieutenant	Non-exempt	Essential	21
31200	Sheriff	Deputy Sheriff First Lieutenant of Investigations	Non-exempt	Essential	21
22100	Commonwealth Attorney	Deputy Commonwealth's Attorney	Exempt	Non-Essential	23
31200	Sheriff	Deputy Sheriff Captain	Non-exempt	Essential	23
31401	Emergency Communication	Director of Emergency Communications	Exempt	Essential	24
34100	Building Official	Building Official	Exempt	Essential	24
81110	Economic Development/To	Director of Economic Development and Tourism	Exempt	Non-Essential	24
31200	Sheriff	Deputy Sheriff Major	Non-exempt	Essential	25
32600	Emergency Medical Service	Emergency Medical Services Deputy Chief	Exempt	Essential	25
32600	Emergency Medical Service	Emergency Medical Services Chief	Exempt	Essential	27
81101	Planning and Zoning	Director of Planning, Zoning and Permitting	Exempt	Non-Essential	28
12420	Finance	Assistant County Administrator/Finance Director	Exempt	Non-Essential	31

MADISON COUNTY FY22 BUDGET CALENDAR

Date enclosed denotes Holiday.
Color denotes meeting day.

DATE	DESCRIPTION	TIME/LOCATION	S	M	T	W	T	F	S
8-Dec	Regular Board of Supervisors Meeting	4 PM, 414 N. Main Street	December 2020						
8-Dec	Approve budget timetable				1	2	3	4	5
11-Dec	Issue budget request instructions to nonprofits, external agencies and County departments		6	7	8	9	10	11	12
			13	14	15	16	17	18	19
			20	21	22	23	24	25	26
			27	28	29	30	31		
4-Jan	Organizational Meeting	9 AM, 414 N. Main Street	January 2021						
6-Jan	Board Planning Session (before the Joint meeting)	5 PM, 414 N. Main Street						1	2
6-Jan	Planning Commission & BOS Meetings	7 PM, 414 N. Main Street							
12-Jan	Board of Supervisors Meeting	4 PM, 414 N. Main Street	3	4	5	6	7	8	9
12-Jan	Written budget requests due		10	11	12	13	14	15	16
21-Jan	Outside agency and nonprofit organization budget presentations	2 PM, Fire Department	17	18	19	20	21	22	23
26-Jan	Board of Supervisors Meeting	6 PM, 414 N. Main Street	24	25	26	27	28	29	30
26-Jan	Review FY20 CAFR & FY21 YTD performance		31						
28-Jan	County departments budget presentations	2 PM, Fire Department							
3-Feb	Planning Commission & BOS Meetings	7 PM, 414 N. Main Street	February 2021						
4-Feb	Social services and other budget presentations	2 PM, Fire Department			1	2	3	4	5
9-Feb	Board of Supervisors Meeting	4 PM, 414 N. Main Street	7	8	9	10	11	12	13
11-Feb	Revenue estimates, refine goals/priorities, review draft CIP	2 PM, Fire Department	14	15	16	17	18	19	20
23-Feb	Board of Supervisors Meeting	6 PM, 414 N. Main Street	21	22	23	24	25	26	27
			28						
3-Mar	Planning Commission & BOS Meetings	7 PM, 414 N. Main Street	March 2021						
8-Mar	School Board budget meeting				1	2	3	4	5
9-Mar	Board of Supervisors Meeting	4 PM, 414 N. Main Street	7	8	9	10	11	12	13
9-Mar	Review school board request; review draft budget		14	15	16	17	18	19	20
18-Mar	Review full draft budget; authorize public hearings	2 PM, Fire Department	21	22	23	24	25	26	27
23-Mar	Board of Supervisors Meeting	6 PM, 414 N. Main Street	28	29	30	31			
1-Apr	Advertise public hearing		April 2021						
7-Apr	Planning Commission & BOS Meetings	7 PM, 414 N. Main Street					1	2	3
13-Apr	Board of Supervisors Meeting	4 PM, 414 N. Main Street	4	5	6	7	8	9	10
13-Apr	Budget hearing		11	12	13	14	15	16	17
15-Apr	Deadline to transmit RE tax rate to Treasurer/Commissioner of the Revenue		18	19	20	21	22	23	24
27-Apr	Board of Supervisors Meeting	6 PM, 414 N. Main Street	25	26	27	28	29	30	
27-Apr	Final adjustments/Budget approval								
1-May	Deadline for BOS to approve SB budget (or 30 days after receipt of estimates of state funds if later)		May 2021						
5-May	Planning Commission & BOS Meetings	7 PM, 414 N. Main Street							1
11-May	Board of Supervisors Meeting	4 PM, 414 N. Main Street	2	3	4	5	6	7	8
25-May	Board of Supervisors Meeting	6 PM, 414 N. Main Street	9	10	11	12	13	14	15
25-May	Budget appropriation vote		16	17	18	19	20	21	22
			23	24	25	26	27	28	29
			30	31					
2-Jun	Planning Commission & BOS Meetings	7 PM, 414 N. Main Street	June 2021						
8-Jun	Board of Supervisors Meeting	4 PM, 414 N. Main Street			1	2	3	4	5
22-Jun	Board of Supervisors Meeting	6 PM, 414 N. Main Street	6	7	8	9	10	11	12
			13	14	15	16	17	18	19
			20	21	22	23	24	25	26
			27	28	29	30			

Memo

Da: December 11, 2020

To: All County Departments

By: Jack Hobbs, County Administrator 

Re: FY22 Madison County Budget Requests

It is time to begin preparing the County's FY 2022 budget.

As per recent practice, we hope to frame the outlay portions of the budget into personnel, non-personnel operations and capital components. As such, I offer the following guidance:

- **Personnel:** You do not have to work up figures associated with current full-time employees and current benefits. You will, however, need to provide estimates of overtime hours for each full-time employee and man-hours for each part-time employee for FY22. You should also appropriately justify and articulate the fiscal impact of the addition or reduction in workforce.
- **Operations:** Calculated changes to the costs associated with operations and justification for proposed new outlay items are expected.
- **Capital:** Although I anticipate this to be a “planning” year while several major projects are underway, your thoughts on high-cost, long-lived assets (such as vehicles and building improvements) are welcome.

FY21 budget documents are available [here](#), and documents articulating amendments and actual spending to date are to be prepared by the Finance Department in the coming weeks. Please send all of your request materials, forms, attachments, etc. to Jacqueline Frye at jfrye@madisonco.virginia.com by January 12.

Following the receipt of your documents you will be contacted to schedule a time to appear before the Madison County Board of Supervisors to present your request. Your attendance will give you an opportunity to very briefly address the Board regarding your request and answer relevant questions. As per the [budget development timetable](#), the target dates for these presentations are the afternoons of January 21, January 29 and February 3 so please reserve those dates.

Thank you in advance for your attention to this.

Memo

Da: December 11, 2020

To: Outside Agencies

By: Jack Hobbs, County Administrator 

Re: FY22 Madison County Budget Requests

It is time to begin preparing the County's FY 2022 budget. For outside agency requests, we ask that you use the form and format outlined on the County's [FY22 budget web site](#).

Please send all of your request materials, forms, attachments, etc. to Jacqueline Frye at jfrye@madisonco.virginia.com by January 12.

If requested on your funding application form, you will be contacted to schedule a time to appear before the Madison County Board of Supervisors to present your request. Your attendance will give you an opportunity to very briefly address the Board regarding your request and answer relevant questions. As per the budget development timetable (available on the web site), the target dates for these presentations are the afternoons of January 21, January 29 and February 3 so please save those dates.

We look forward to working with you.

COUNTY OF MADISON

FY2021 AGENCY FUNDING APPLICATION



DEADLINE: Please provide completed forms and attachments to jfrye@madisonco.virginia.gov **January 12, 2021**

CONTACT INFORMATION	
Organization/Agency Name:	
Primary Office Location:	
Mailing Address:	
Agency Contact:	
Telephone Number:	
E-mail Address – Agency Contact	
Agency Web Site:	
Federal Tax ID#:	

Total FY22 Funding Requested from Madison County:	
---	--

Do you want to explain material you have supplied during a Board of Supervisors meeting?

☐ Yes ☐ No

Does your organization have a report on a fiscal audit conducted by a CPA in the past 2 years?

☐ Yes ☐ No

FUNDING CATEGORY

☐ Public Safety

☐ General Community/Civic

☐ Environment

☐ Health

☐ Human Services

☐ Recreation

☐ Arts/Culture

☐ Education

CERTIFICATION OF ACCURACY BY RESPONSIBLE PARTY

Signature:	
Printed Name:	
Title:	
Date	

PURPOSE/NARRATIVE
Mission and Goals:
Experience and Accomplishments:
Benefits of Funding:
Intention of Use: (what will the funding be used for?)

Please provide the following supporting documentation with your application:

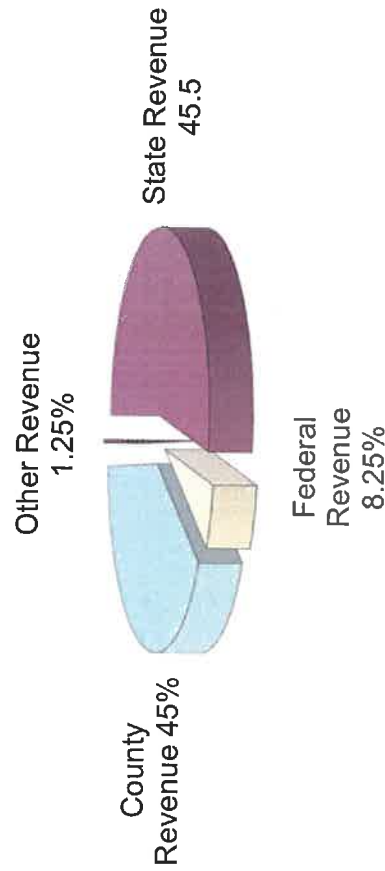
1. Letter of Request
2. Proposed Budget for the requested funds (as applicable)
3. Copy of IRS 501(c)(3) Tax Exempt Status Determination, if applicable for non-State entities
4. Proof of Location and/or operation within Madison County
5. Current Listing of Board of Directors with mailing addresses, email addresses and telephone numbers
6. Copy of most recent external audit (if any)
7. Copy of most recent IRS Form 990
8. Copy of most recent annual report (if available)
9. A narrative outlining prior years funding by Madison County and the use and effects of those monies.

School Board Approved Budget
ADM 1625 March 17, 2021

EXECUTIVE SUMMARY				
FY22 REVENUES				
<u>DESCRIPTION</u>	<u>FY20 ACTUAL</u>	<u>FY21 RECOMMENDED</u>	<u>FY22 RECOMMENDED</u>	<u>CHANGE</u>
STATE SALES TAX	\$ 2,252,491.90	\$ 1,756,644	\$ 2,282,159	\$ 525,515
STATE FUNDS	7,411,820.00	7,199,870	7,502,148	302,278
FEDERAL FUNDS	1,038,244.66	1,054,386	1,745,926	691,540
COUNTY FUNDS	8,882,963.92	9,754,720	9,692,040	(62,680)
OTHER FUNDS	674,367.74	204,071	262,571	58,500
TOTAL REVENUES	\$ 20,259,888.22	\$ 19,969,691	\$ 21,484,844	\$ 1,515,153
FY22 EXPENDITURES				
<u>BUDGET CODE AND TITLE</u>	<u>FY20 ACTUAL</u>	<u>FY21 RECOMMENDED</u>	<u>FY22 RECOMMENDED</u>	<u>CHANGE</u>
1000 INSTRUCTION-OPERATING	\$ 14,818,384.15	\$ 14,429,801	\$ 15,079,654	\$ 649,853
1000 INSTRUCTION-FEDERAL CARES 2	0	0	4,245	4,245
1000 INSTRUCTION-FEDERAL ESSER I AND II	0	0	584,201	584,201
2000 ADMIN.ATTENDANCE AND HEALTH	1,148,591.82	1,200,126	1,280,810	80,684
3000 PUPIL TRANSPORTATION	1,508,379.71	1,466,729	1,482,303	15,574
4000 OPERATION & MAINTENANCE-OPERATING	2,121,214.94	2,125,778	2,114,943	(10,835)
4000 OPERATION & MAINTENANCE-FEDERAL CARES 2	0	0	36,110	36,110
4000 OPERATION & MAINTENANCE-FEDERAL ESSER 1 AN	0	0	90,000	90,000
5000 NON-INSTRUCTIONAL OPERATION	45,176.45	55,555	55,555	0
8000 TECHNOLOGY-OPERATING	618,141.15	691,702	630,039	(61,663)
8000 TECHNOLOGY-FEDERAL CARES 2	0	0	126,984	126,984
TOTALS	\$ 20,259,888.22	\$ 19,969,691	\$ 21,484,844	\$ 1,515,153

Recapitulation

<u>DESCRIPTION</u>	<u>FY20 ACTUAL</u>	<u>FY21 BUDGETED</u>	<u>FY22 RECOMMENDED</u>	<u>CHANGE</u>
STATE SALES TAX	\$ 2,252,491.90	\$ 1,756,644	\$ 2,282,159	\$ 525,515
STATE FUNDS	7,411,820.00	7,199,870	7,502,148	302,278
FEDERAL FUNDS	1,038,244.66	1,054,386	1,745,926	691,540
COUNTY FUNDS	8,882,963.92	9,754,720	9,692,040	(62,680)
OTHER FUNDS	674,367.74	204,071	262,571	58,500
TOTAL REVENUES	\$ 20,259,888.22	\$ 19,969,691	\$ 21,484,844	\$ 1,515,153



School Board Approved Budget
ADM 1625 March 17, 2021

State Funds

REVENUE CODE	DESCRIPTION	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	CHANGE
<u>SOQ PROGRAMS</u>					
2402020	BASIC SCHOOL AID	\$ 4,395,047.48	\$ 4,453,971	\$ 4,437,492	\$ (16,479)
2402170	VOCATIONAL EDUCATION	163,155.00	140,632	137,667	(2,965)
2402050	REG FOSTER CARE	11,833.00	35,458	13,229	(22,229)
2402070	GIFTED EDUCATION	43,449.00	45,422	44,464	(958)
2402080	PREVENTION, INTER. & REMED.	138,327.00	147,620	144,508	(3,112)
2402210	SOCIAL SECURITY	248,280.00	255,060	251,392	(3,668)
2402230	VRS RETIREMENT	547,103.00	593,975	584,871	(9,104)
2402120	SPECIAL ED SOQ	334,291.00	303,102	296,711	(6,391)
2402250	GROUP LIFE INS INSTRUC.	16,848.00	18,343	17,957	(386)
<u>INCENTIVE PROGRAMS</u>					
2402110	COMP SUPPLEMENT/BONUS PAYMENT	259,079.00	0	283,064	283,064
2402750	K-3 CLASS SIZE	145,479.00	148,006	146,975	(1,031)
2402760	TECHNOLOGY VPSA	0	154,000	154,000	0
2402610	ELECTRONIC CLASSROOM PMTS	0	0	0	0
2403490	INDUSTRY CERTIFICATION COSTS	644.00	2,000	2,000	0
2402860	INFRASTRUCTURE/OP PER PUPIL FUND	324,546.00	317,773	342,951	25,178
2402590	SPECIAL ED FOSTER CHILDREN	23,430.00	0	0	0
2404270	PBIS/VTSS	26,679.48	15,000	15,000	0
2404450	PROJECT GRADUATION	3,701.00	3,805	3,805	0

School Board Approved Budget
ADM 1625 March 17, 2021

State Funds (continued)

REVENUE CODE	DESCRIPTION	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	CHANGE
<u>CATEGORICAL FUNDS</u>					
2402460	HOMEBOUND	\$ 2,977.77	\$ 2,948	1,615	(1,333)
2402520	VOCATIONAL EQUIPMENT	4,058.12	4,000	4,000	0
<u>LOTTERY FUNDED PROGRAMS</u>					
2402650	AT-RISK FUNDS	127,088.09	170,622	217,530	46,908
2402280	EARLY READING INTERVENTION	32,442.00	33,672	33,672	0
2404050	SOL ALGEBRA READ.	18,557.00	18,896	18,897	1
2402810	VIRGINIA PRESCHOOL INITIATIVE	23,877.00	33,287	40,281	6,994
2402910	MENTOR TEACHER PROGRAM	1,896.00	1,896	1,576	(320)
2402030	ISAEF	8,386.85	8,386	8,386	0
2402480	SPECIAL ED REGIONAL TUITION	302,281.95	150,000	150,000	0
2402530	VOC OCCUP/TECH ED.	4,954.00	8,871	9,012	141
2402040	REMEDIAL SUMMER SCH	33,193.00	28,678	27,818	(860)
2403090	ENGLISH AS A SECOND LANG	8,706.00	10,573	18,880	8,307
2402140	TEXTBOOK PAYMENTS	89,283.00	93,874	91,895	(1,979)
	COMM PROV ADD-ON FUNDS	0	0	2,500	2,500
	OTHER STATE FUNDS/GRANTS	72,227.26	0	0	0
	SMALL SCHOOL ENROLLMENT LOSS	0	0	0	0
2402010	State Funds	\$ 7,411,820.00	\$ 7,199,870	\$ 7,502,148	\$ 302,278
	State Sales Tax	2,252,491.90	1,756,644	2,282,159	525,515
	TOTAL STATE FUNDS	\$ 9,664,311.90	\$ 8,956,514	\$ 9,784,307	\$ 827,793

Federal Funds

<u>REVENUE CODE</u>	<u>DESCRIPTION</u>	<u>FY20 ACTUAL</u>	<u>FY21 BUDGETED</u>	<u>FY22 RECOMMENDED</u>	<u>CHANGE</u>
3302020	TITLE I IMPROVING BASIC PROGRAMS	\$ 453,395.66	\$ 323,401	323,401	0
3302190	TITLE VI-B SPECIAL EDUCATION	437,502.15	460,577	460,577	0
3302260	TITLE II PROFESSIONAL DEVELOPMENT	90,528.35	65,929	65,929	0
3302240	VOCATIONAL FED. FDS.	26,855.86	27,493	27,493	0
3302280	TITLE IV	28,605.75	26,000	26,000	0
3309999	TITLE III	1,356.89	986	986	0
	CARES ACT FUNDING	0	150,000	0	(150,000)
	CARES 2 (VISION/GEER)	0	0	167,339	167,339
	ESSER 1 and II	0	0	674,201	674,201
TOTAL FEDERAL FUNDS:		\$ 1,038,244.66	\$ 1,054,386	\$ 1,745,926	\$ 691,540

Other Funds

<u>REVENUE CODE</u>	<u>DESCRIPTION</u>	<u>FY20 ACTUAL</u>	<u>FY21 BUDGETED</u>	<u>FY22 RECOMMENDED</u>	<u>CHANGE</u>
1612010	TUITION - DAY SCHOOL	\$ 4,300.00	0	0	0
1803020	OTHER MOTOR VEHICLE-GAS	4,206.66	5,000	5,000	0
1803030	REBATES & REFUNDS	557,975.74	147,571	206,071	58,500
1803040	RENT	2,020.00	1,500	1,500	0
1901010	TUITION FROM ANOTHER COUNTY	0	0	0	0
1899080	SALE OF SCHOOL BUSES	0	0	0	0
1899090	SALE OF OTHER EQPT.	4,120.00	0	0	0
1899100	INSURANCE ADJUSTMENT	40,792.46	0	0	0
1899120	OTHER FUNDS-AUCTION	0	0	0	0
1900110	E-RATE	60,952.88	50,000	50,000	0
TOTAL	OTHER FUNDS:	\$ 674,367.74	\$ 204,071	\$ 262,571	\$ 58,500

County Funds

<u>REVENUE CODE</u>	<u>DESCRIPTION</u>	<u>FY20 ACTUAL</u>	<u>FY21 BUDGETED</u>	<u>FY22 RECOMMENDED</u>	<u>CHANGE</u>
5105000	APPROPRIAT. OPERATION	\$ 8,882,963.92	\$ 9,754,720	\$ 9,692,040	\$ (62,680)
	SUPPLEMENTAL APPROPRIATION	0	0	0	0
TOTAL	APPROPRIATIONS	\$ 8,882,963.92	\$ 9,754,720	\$ 9,692,040	\$ (62,680)

Proposed FY22 Operating Budget Expenses

BUDGET CODE AND TITLE	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
1000 INSTRUCTION - OPERATING	\$ 14,818,384.15	\$ 14,429,801	\$ 15,079,654	\$ 649,853
1000 INSTRUCTION - FEDERAL CARES 2	0	0	4,245	4,245
1000 INSTRUCTION - FEDERAL ESSER I/II	0	0	584,201	584,201
2000 ADMIN. ATTENDANCE AND HEALTH	1,148,591.82	1,200,126	1,280,810	80,684
3000 PUPIL TRANSPORTATION	1,508,379.71	1,466,729	1,482,303	15,574
4000 OPERATION & MAINT - OPERATING	2,121,214.94	2,125,778	2,114,943	(10,835)
4000 OPERATION & MAINT - FED CARES 2	0	0	36,110	36,110
4000 OPERATION & MAINT - FED ESSER I/II	0	0	90,000	90,000
5000 NON-INSTRUCTIONAL OPERATION	45,176.45	55,555	55,555	0
5000 TECHNOLOGY - OPERATING	618,141.15	691,702	630,039	(61,663)
5000 TECHNOLOGY - FEDERAL CARES 2	0	0	126,984	126,984
TOTALS	\$ 20,259,888.22	\$ 19,969,691	\$ 21,484,844	\$ 1,515,153

Instruction - Function 1000

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
COMPENSATION OF EMPLOYEES					
1114 ADMINISTRATORS	3	\$ 306,950.83	\$ 306,100	\$ 227,316	\$ (78,784)
1121 TEACHERS	148	7,498,068.23	7,447,063	7,940,864	493,801
1121A TEACHERS-SUMMER PROGRAMS		71,325.00	75,000	75,000	0
1126/1127 SCHOOL ADMINISTRATORS	9	619,646.09	691,436	826,597	135,161
1141 PARAPROFESSIONALS	30	544,133.39	510,151	535,686	25,535
1150 SECRETARIES	12	417,168.76	405,587	430,464	24,877
1521 SUBSTITUTE INSTRUCTIONAL STAFF		225,175.75	184,275	184,275	0
FRINGE BENEFITS		3,751,439.03	4,025,864	4,113,888	88,024
PURCHASED SERVICES					
2000 INSTRUCTIONAL PROGRAMS		38,974.51	40,000	40,000	0
2001 PROFESSIONAL DEVELOPMENT		40,030.50	73,107	48,107	(25,000)
2002 SERVICES & FEES		762,946.13	148,374	148,374	0
2310 EQUIPMENT REPAIR		0	250	250	0
2310 TUITION - REGIONAL		0	0	0	0
OTHER CHARGES					
5500 TRAVEL		1,249.09	6,000	6,000	0
5800 MISCELLANEOUS		136.52	3,000	3,000	0
5801 DUES AND MEMBERSHIP		3,895.00	3,000	3,000	0

Includes current raise of 5%, 2% from December 2020, and 1 Less FTE.

Includes current raise of 5%, 2% from December 2020, net increase of 2 FTEs (4 new FTEs, 1 less FTE, and 1 FTE moving to adm line below).

Includes current raise of 5%, 2% from December 2020, and increase of 1 FTE from teacher line above.

Includes current raise of 5% plus \$500, and 2% from December 2020.

Includes current raise of 5% and 2% from December 2020.

Includes benefits on current raise of 5% and 2% from December 2020. Includes reduction in health insurance costs based on FY20 and increase of 1.6%.

Reduction of \$25,000 moved to ESSER II Budget.

Tuition costs are being paid by regional special education funds. Line will adjust to normal for next year (increase).

Instruction - Function 1000 (continued)

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
MATERIALS & SUPPLIES					
6000 MATERIALS/SUPPLIES	\$	315,503.87	\$ 256,194	\$ 246,194	(10,000)
6012 LIBRARY BOOKS/MEDIA SUPPLIES		31,070.04	41,000	41,000	0
6018 TEXTBOOKS		141,330.38	178,400	174,639	(3,761)
PAYMENT JOINT OPERATIONS					
7000 REGIONAL ADULT ED PROGRAM		3,688.07	5,000	5,000	0
CAPITAL OUTLAY					
8100 FURN/EQUIPMENT REPLACEMENT		45,652.96	30,000	30,000	0
8200 FURN/EQUIPMENT ADDITIONS		0	0	0	0
TOTALS		\$ 14,818,384.15	\$ 14,429,801	15,079,654	\$ 649,853

Materials and Supplies in ESSER II Funding.

Amount is based on state funding and required local match.

Requested by the School Board on March 17, 2021

Administration, Attendance and Health - Function 2000

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
COMPENSATION OF EMPLOYEES					
1114 ADMINISTRATORS	2	\$ 212,159.92	\$ 211,922	\$ 226,942	\$ 15,020
1111 BOARD MEMBERS	5	10,483.54	10,150	10,150	0
1112 SUPERINTENDENT	1	123,600.00	123,600	132,376	8,776
1131 SCHOOL NURSES/PSYCHOLOGIST	5	194,347.54	198,227	227,345	29,118
1150 CENTRAL OFFICE SUPPORT	3	178,688.36	174,816	186,910	12,094
FRINGE BENEFITS		312,046.42	335,411	351,087	15,676
PURCHASED SERVICES					
3000 ADMINISTRATIVE SERVICES		5,693.17	25,000	25,000	0
3001 PROFESSIONAL DEVELOPMENT		14,715.16	10,000	10,000	0
3002 OTHER PERSONNEL/HEALTH SERVICES		2,432.00	5,000	5,000	0
3120 AUDIT EXPENSE		6,000.00	6,500	6,500	0
3180 ATTORNEY FEES		28,483.50	35,000	35,000	0

Includes current raise of 5% and 2% from December 2020.

Includes current raise of 5% and 2% from December 2020.

Includes current raise of 5%, 2% from December 2020, and FY21 adjustments.

Includes current raise of 5% and 2% from December 2020.

Includes benefits on current raise of 5% and 2% from December 2020. Includes reduction in health insurance costs based on FY20, and increase of 1.6%.

Requested by the School Board on March 17, 2021

Administration, Attendance and Health - Function 2000 (continued)

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
OTHER CHARGES					
5500 TRAVEL	\$	3,537.13	\$ 7,000	\$ 7,000	0
5801 DUES AND MEMBERSHIPS		11,426.83	8,000	8,000	0
MATERIALS & SUPPLIES					
6000 MATERIALS & SUPPLIES		27,426.28	16,500	16,500	0
6001 CENTRAL OFFICE SUPPLIES		7,138.67	14,000	14,000	0
6019 OTHER BOARD EXPENSES		10,413.30	15,000	15,000	0
CAPITAL OUTLAY					
8100 FURN/EQUIPMENT REPLACEMENT		0	4,000	4,000	0
8200 FURN/EQUIPMENT ADDITIONS		0	0	0	0
TOTALS	\$	1,148,591.82	\$ 1,200,126	\$ 1,280,810	\$ 80,684

Requested by the School Board on March 17, 2021

Pupil Transportation - Function 3000

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
COMPENSATION OF EMPLOYEES					
1132/1150 OFFICE STAFF	2	\$ 113,564.04	\$ 113,564	\$ 121,628	\$ 8,064
1165 MECHANICS	2	93,724.75	93,657	100,254	6,597
1166 MECHANICS OVERTIME		2,370.61	2,000	2,000	0
1170 BUS DRIVERS	32	555,166.97	569,658	586,423	16,765
FRINGE BENEFITS		277,528.72	334,850	318,998	(15,852)
PURCHASED SERVICES					
3000 PURCHASED SERVICES		0	4,000	4,000	0
3002 PROFESSIONAL SERVICES		4,386.00	0	0	0
3420 TRANSPORTATION BY PARENTS		0	500	500	0
OTHER CHARGES					
3305 INSURANCE (FLEET)		24,288.00	27,000	27,000	0
3500 TRAVEL		0	0	0	0
MATERIALS & SUPPLIES					
6001 OFFICE SUPPLIES		694.38	1,500	1,500	0
6008 GAS, OIL, LUBRICANTS		118,170.49	175,000	175,000	0
6009 REPAIR AND MAINTENANCE		99,466.45	120,000	120,000	0
6014 OTHER OPERATING EXPENSES		23,644.30	25,000	25,000	0

Includes current raise of 5% and 2% from December 2020.

Includes current raise of 5% and 2% from December 2020.

Includes current raise of 5% and 2% from December 2020.

Includes benefits on current raise of 5% and 2% from December 2020. Reduction in health insurance costs based on FY20 and increase of 1.6%.

Requested by the School Board on March 17, 2021

Pupil Transportation - Function 3000 (continued)

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
CAPITAL OUTLAY					
8101 REPLACEMENT OF BUSES	\$	177,065.00	0	0	0
8105 REPLACEMENT OF SERV. VEHICLES		0	0	0	0
8200 EQUIPMENT - NEW		0	0	0	0
8205 ADDITIONS - BUSES/VEHICLES		18,310.00	0	0	0
TOTALS	\$	1,508,379.71	\$ 1,466,729	\$ 1,482,303	\$ 15,574

Operations and Maintenance - Function 4000

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
COMPENSATION OF EMPLOYEES					
1161 MAINTENANCE	4	\$ 200,656.16	\$ 188,985	\$ 201,977	\$ 12,992
1191 CUSTODIANS	13.5	339,162.65	348,730	374,540	25,810
FRINGE BENEFITS		145,848.75	179,638	170,001	(9,637)
PURCHASED SERVICES					
3190 CONTRACTED SERVICES		155,273.05	165,831	165,831	0
3310 REPAIRS TO EQUIPMENT		5,709.56	3,000	3,000	0
3311 BUILDING MAINTENANCE		138,684.90	155,000	155,000	0
3312 GROUNDS MAINTENANCE		11,292.14	20,000	20,000	0
3320 LEASES		110,461.21	125,000	125,000	0
OTHER CHARGES					
4101 ELECTRIC, WATER, SEWER		433,888.81	483,400	483,400	0
5102 FUEL OIL		95,708.06	139,000	139,000	0
5201 POSTAGE		12,660.23	4,000	4,000	0
5203 TELEPHONE SERVICE		82,278.45	86,694	86,694	0
5300 INSURANCE		66,402.00	65,000	65,000	0
6000 MAINTENANCE SUPPLIES		62,259.96	101,500	91,500	(10,000)
6505 CUSTODIAL SUPPLIES		61,224.49	60,000	30,000	(30,000)

Includes current raise of 5% and 2% from December 2020.

Includes current raise of 5% and 2% from December 2020.

Includes benefits on current raise of 5% and 2% from December 2020. Includes reduction in health insurance costs based on FY20 and increase of 1.6%.

Reduction of \$10,000 moved to ESSER II Budget.

Reduction of \$30,000 moved to ESSER II Budget.

Operations and Maintenance - Function 4000 (continued)

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
CAPITAL OUTLAY					
8100 REPLACEMENT OF EQPT.	\$	10,726.45	0	0	0
8200 ADDITIONS - EQUIP. SECURITY GRANT		188,978.07	0	0	0
TOTALS	\$	2,121,214.94	\$ 2,125,778	\$ 2,114,943	\$ (10,835)

Non-Instructional - Function 5000

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
3000 NON-INSTRUCTIONAL		0 \$	15,555 \$	15,555	0
6000 ATHLETICS		45,176.45	40,000	40,000	0
TOTALS		\$ 45,176.45	\$ 55,555	\$ 55,555	0

Technology - Function 8000

BUDGET CODE AND TITLE	FTE FY22	FY20 ACTUAL	FY21 BUDGETED	FY22 RECOMMENDED	+ / (-)
COMPENSATION OF EMPLOYEES					
1120 ADMINISTRATOR	1	\$ 85,008.00	\$ 84,914	\$ 89,303	\$ 4,389
1130 TECHNOLOGY SPECIALISTS	2	79,352.13	89,912	95,973	6,061
FRINGE BENEFITS		56,529.47	72,647	65,534	(7,113)
PURCHASED SERVICES					
3000 PURCHASED SERVICES		57,518.62	32,862	32,862	0
OTHER CHARGES					
5001 TELECOMMUNICATIONS		46,473.43	50,000	50,000	0
6040 SOFTWARE		137,794.75	111,567	111,567	0
6050 HARDWARE-LEASE/PURCHASE		0	50,000	0	(50,000)
CAPITAL OUTLAY					
8110 HARDWARE REPLACEMENTS		45,055.57	115,000	100,000	(15,000)
8120 INFRASTRUCTURE REPLACEMENTS		110,409.18	84,800	84,800	0
TOTALS		\$ 618,141.15	\$ 691,702	\$ 630,039	\$ (61,663)

Includes current raise of 5% and 2% from December 2020.

Includes current raise of 5% and 2% from December 2020.

Includes benefits on current raise of 5%, 2% from December 2020. Reduction in health insurance costs based on FY20 and increase of 1.6%.

Reduction of \$50,000 moved to ESSER II Budget.

Reduction of \$15,000 moved to ESSER II Budget.

Requested by the School Board on March 17, 2021

School Board Approved Budget
ADM 1625 March 7, 2021

Proposed Federal ESSER I and II Budget Expenses

BUDGET CODE AND TITLE	FY22		FY23	
	RECOMMENDED		RECOMMENDED	
1000 INSTRUCTION	\$	584,201	\$	465,287
4000 OPERATION & MAINTENANCE		90,000		19,503
TOTALS	\$	674,201	\$	484,790

Federal ESSER I and II - Instruction - Function 1000

BUDGET CODE AND TITLE	FTE FY22	FY22 RECOMMENDED	FY23 RECOMMENDED
COMPENSATION OF EMPLOYEES			
1121 TEACHERS STIPENDS FOR TRAINING	3	\$ 125,192	0
1121 TEACHERS	6	149,000	194,000
1121A TEACHERS-SUMMER PROGRAMS		135,000	135,000
1127 SCHOOL ADMINISTRATORS	3	20,206	0
FRINGE BENEFITS		44,803	41,287
PURCHASED SERVICES			
3001 PROFESSIONAL DEVELOPMENT		25,000	25,000
MATERIALS & SUPPLIES			
6000 MATERIALS/SUPPLIES		25,000	70,000
CAPITAL OUTLAY			
8100 FURN/EQUIPMENT REPLACEMENT		60,000	0
TOTALS		\$ 584,201	\$ 465,287

4 Tier III Coordinators (one for each school),
and 1 Alt Ed Elementary Teacher.

Benefits on 5 positions listed above, summer school
teachers, and 1 month of salary for 3 assistant
principals in FY22.

Professional Development Funds moved from
Operating Budget into ESSER Funds.

Materials and Supplies moved from Operating Budget
into ESSER Funds.

School Board Approved Budget
ADM 1625 March 7, 2021

Federal ESSER I and II - Operations and Maintenance - Function 4000

BUDGET CODE AND TITLE	FTE FY22	FY22 RECOMMENDED	FY23 RECOMMENDED
OTHER CHARGES			
6000 MAINTENANCE SUPPLIES		\$ 60,000	0
6005 CUSTODIAL SUPPLIES		30,000	19,503
TOTALS		\$ 90,000	\$ 19,503

Custodial Supplies moved from Operating Budget into
ESSER II Funds to include MERV 13 Filters.

School Board Approved Budget
ADM 1625 March 17, 2021

FY 22 Federal CARES 2 (VISION/GEER) Proposed Expenses

BUDGET CODE AND TITLE	FY22 RECOMMENDED
1000 INSTRUCTION	\$ 4,245
4000 OPERATION & MAINTENANCE	36,110
8000 TECHNOLOGY	126,984
TOTALS	\$ 167,339

School Board Approved Budget
ADM 1625 March 17, 2021

FY22 Federal CARES 2 (VISION/GEER) - Instruction - Function 1000

BUDGET CODE AND TITLE	FY22	RECOMMENDED
<i>MATERIALS & SUPPLIES</i>		
6000 MATERIALS/SUPPLIES	4,245	
TOTALS	\$	4,245
		Plexiglass, face shields, and cleaning supplies for Special Education Classrooms.

School Board Approved Budget
ADM 1625 March 17, 2021

FY 22 Federal CARES 2 - Maintenance - Function 4000

BUDGET CODE AND TITLE	FY22 RECOMMENDED	
OTHER CHARGES		
6000 SUPPLIES	\$ 23,595	Plastic screens and PPE as needed.
6005 SANITATION/PPE SUPPLIES	\$ 12,515	Custodial cleaning supplies.
TOTALS	\$ 36,110	

School Board Approved Budget
ADM 1625 March 17, 2021

FY22 Federal CARES 2 (VISION/GEER) - Technology Function 8000

BUDGET CODE AND TITLE	FY22	
	RECOMMENDED	
OTHER CHARGES		
6000 CONNECTIVITY	\$	62,136
		Verizon Data Plans and Compliant Filtering.
6000 CONNECTIVITY	\$	64,848
		Hot spots.
TOTALS	\$	126,984

Verizon Data Plans and Compliant Filtering.

Hot spots.

FY22 Budget Proposed by Social Services

Acct. No.	Acct. Name	FY 2021 Budget	FY 2022 Proposed	Difference
1000	SALARIES	\$ 983,132.00	\$ 981,989.00	\$ (1,143.00)
	SALARIES-NO LOCAL MATCH	\$ -	\$ 58,788.00	
2001	FICA	\$ 78,650.00	\$ 82,462.00	\$ 3,812.00
2002	RETIREMENT	\$ 117,976.00	\$ 119,253.00	\$ 1,277.00
2005	HEALTH	\$ 121,428.00	\$ 129,067.00	\$ 7,639.00
2006	GROUP LIFE	\$ 10,520.00	\$ 11,046.00	\$ 526.00
2011	WORKER'S COMPENSATION	\$ 3,888.00	\$ 4,712.00	\$ 824.00
3000	PROFESSIONAL SERVICES FRAUD	\$ 22,500.00	\$ 25,500.00	\$ 3,000.00
30001	CONTRACTUAL SERVICES	\$ -		\$ -
30002	CONTRACTUAL SERVICES-SECURITY	\$ 396.00	\$ 396.00	\$ -
3001	MEDICAL	\$ -		\$ -
3002	LEGAL SERVICE	\$ 54,000.00	\$ 54,000.00	\$ -
3003	PROFESSIONAL SERVICES CUSTODIAN	\$ 8,791.00	\$ 9,011.00	\$ 220.00
3004	REPAIR OFFICE EQUIPMENT	\$ 500.00	\$ 500.00	\$ -
3005	LEASE OFFICE EQUIPMENT	\$ 3,000.00	\$ 3,200.00	\$ 200.00
3007	ADVERTISEMENT	\$ 1,000.00	\$ 1,000.00	\$ -
5101	ELECTRICAL SERVICES	\$ 7,000.00	\$ 7,985.00	\$ 985.00
5102	HEATING FUEL	\$ 3,500.00	\$ 3,800.00	\$ 300.00
5103	WATER/SEWAGE	\$ 1,200.00	\$ 1,480.00	\$ 280.00
5201	POSTAGE	\$ 5,000.00	\$ 5,000.00	\$ -
5203	TELEPHONE	\$ 14,600.00	\$ 14,600.00	\$ -
5304	INSURANCE - PROPERTY	\$ 220.00	\$ 895.00	\$ 675.00
5305	INSURANCE - VEHICLE	\$ 5,184.00	\$ 5,184.00	\$ -
5306	INSURANCE - SURETY	\$ 675.00	\$ 935.00	\$ 260.00
5307	INSURANCE - LIABILITY	\$ 1,963.00	\$ 1,963.00	\$ -
53110	PROFESSIONAL HEALTH SERVICES			\$ -
53160	PROFESSIONAL SERVICES - SHRED	\$ 1,200.00	\$ 1,200.00	\$ -
53170	PROFESSIONAL SERVICES OTHER	\$ 5,000.00	\$ 5,000.00	\$ -
53180	COURT ORDERED FEES			\$ -
53320	COPIER/MAINTENANCE	\$ -		\$ -
53330	SOFTWARE ANNUAL FEE	\$ 4,500.00	\$ 4,500.00	\$ -
53810	PURCHASE SVCS GOVERNMENT ENTIT	\$ 500.00	\$ 500.00	\$ -
5401	OFFICE MATERIAL AND SUPPLIES	\$ 17,000.00	\$ 22,000.00	\$ 5,000.00
5405	JANITORIAL SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ -
5407	OFFICE REPAIR	\$ 5,000.00	\$ 5,000.00	\$ -
5408	VEHICLE - GAS	\$ 10,000.00	\$ 7,000.00	\$ (3,000.00)
5409	VEHICLE - REPAIRS/MAINTENANCE	\$ 6,000.00	\$ 4,000.00	\$ (2,000.00)
5411	BOOKS AND SUBSCRIPTIONS	\$ 100.00	\$ 100.00	\$ -
54400	PRINT SHOP MATERIALS	\$ 1,000.00	\$ 1,000.00	\$ -
5501	TRAVEL - MILEAGE	\$ 1,000.00	\$ 1,000.00	\$ -
5502	TRAVEL - MEALS	\$ 3,000.00	\$ 1,000.00	\$ (2,000.00)
5503	TRAVEL - LODGING	\$ 5,000.00	\$ 1,000.00	\$ (4,000.00)
55540	TRAVEL - CONFERENCE	\$ 1,000.00	\$ 500.00	\$ (500.00)
55545	EMPLOYEE TRAINING	\$ 200.00	\$ 500.00	\$ 300.00
55835	FINES AND PENALTIES	\$ -		\$ -
56004	MEDICAL AND LABORATORY SUPPLY	\$ 500.00	\$ 500.00	\$ -
5801	MEMBERSHIP-DUES	\$ 500.00	\$ 500.00	\$ -
58111	DEPRECIATION - REPLACEMENT			\$ -
58211	DEPRECIATION - ADDITION			\$ -
58311	RENT AND DEPRECIATION		\$ 2,340.00	\$ 2,340.00
66010	FAMILY PRESERVATION 866	\$ 1,200.00	\$ 1,200.00	\$ -
7001	OFFICE EQUIPMENT - ADDITION			\$ -
7002	FURNITURE			\$ -
7005	MOTOR VEHICLE			\$ -
		\$ 1,508,823.00	\$ 1,523,818.00	\$ 14,995.00
1003	Local Board (100% local)	\$ 2,040.00	\$ 2,040.00	\$ -
	TOTAL	\$ 1,510,863.00	\$ 1,525,858.00	\$ 14,995.00

Notes

copier lease new contract

off-site storage

FY22 Budget Proposed by Social Services

BF1 21-22	20/21 TOTAL	21/22 PROPOSED	FEDERAL	STATE	LOCAL MATCH	LOCAL ONLY	Change in 20-21
*****: ***** *****: *****: *****: *****: *****: *****							
804 AUXILIARY GRANT	80,000	50,000	0	40,000	10,000		(30,000)
808 TANF MANUAL CH	3,000	3,000	0	3,000	0		0
810 TANF EMERG ASS	500	500	0	500	0		0
811 IV-E-FOSTER CAR	670,764	670,764	376,969	293,795	0		0
812 ADOPTION SUBSID	452,334	452,334	452,334	0	0		0
814 FOSTER. FUTURE	6,300	6,300	6,300	0	0		0
817 SPECIAL NEEDS A	254,686	254,686	0	254,686	0		0
820 ADOPTION INCEN	3,000	3,000	3,000	0	0		0
829 FAMILY PRESERV	3,500	2,500	2,113	0	387		(1,000)
830 SUBSTANCE ABU	2,238	2,238	1,891	0	347		0
833 ADULT SERVICES	12,950	7,232	5,786	0	1,446		(5,718)
849 ADM NO LOC MAT	0	58,788	29,394	29,394	0		
855 ADMIN BASE FUNI	891,409	900,256	493,430	267,286	139,540		8,847
858 ADMIN PASS THRI	619,454	625,602	187,055	0	438,547		6,148
861 ILP ED & TR	15,000	20,000	16,000	4,000	0		5,000
862 INDEPEND LIVING	7,517	7,517	6,014	1,503	0		0
864 RESPITE CARE	4,000	2,800	1,008	1,792	0		(1,200)
865 SNAPET	0	5,000	2,500	2,500	0		5,000
866 PROMOTING SAFE	18,000	18,000	15,210		2,790		0
872 VIEW PURCHASE	9,797	9,797	3,383	4,896	1,518		0
895 ADULT PROTECTI	1,489	1,489	1,251	7	231		0
COMPENSATION-Boar	2,040	2,040	0	0	0	2,040	
GRAND TOTAL	3,057,978	3,103,843	1,603,637	903,359	594,806	2,040	45,865
LOCAL SHARE	\$ 596,846						
<i>change in local share from last year (-1617.00)</i>							

FY22 Budget Proposed by Social Services

Madison County
Virginia Public Assistance Fund
Detail of Assistance &
Purchased Services Expenditures
FY22 Budget

	20/21	21/22	Type	Federal	State	Local Match	Check
804 Auxiliary Grants	\$ 80,000.00	\$ 50,000.00	Assistance	\$ -	\$ 40,000.00	\$ 10,000.00	\$ -
808 TANF- Manual Checks	\$ 3,000.00	\$ 3,000.00	Assistance	\$ -	\$ 3,000.00	\$ -	\$ -
810 AFDC - Emergency Assistance	\$ 500.00	\$ 500.00	Assistance	\$ -	\$ 500.00	\$ -	\$ -
811 AFDC - Foster Care	\$ 670,764.00	\$ 670,764.00	Assistance	\$ 376,969.00	\$ 293,795.00	\$ -	\$ -
812 Adoption Subsidies	\$ 452,334.00	\$ 452,334.00	Assistance	\$ 452,334.00	\$ -	\$ -	\$ -
814 Fostering Futures	\$ 6,300.00	\$ 6,300.00	Assistance	\$ 6,300.00	\$ -	\$ -	\$ -
817 Special Needs-Adoption Assistance	\$ 254,686.00	\$ 254,686.00	Assistance	\$ -	\$ 254,686.00	\$ -	\$ -
820 Adoption Assistance	\$ 3,000.00	\$ 3,000.00	Assistance	\$ 3,000.00	\$ -	\$ -	\$ -
829 Family Preservation	\$ 3,500.00	\$ 2,500.00	Purchased Service	\$ 2,113.00	\$ -	\$ 387.00	\$ -
830 Substance Abuse	\$ 2,238.00	\$ 2,238.00	Purchased Service	\$ 1,891.00	\$ -	\$ 347.00	\$ -
833 Adult Services	\$ 12,950.00	\$ 7,232.00	Purchased Service	\$ 5,786.00	\$ -	\$ 1,446.00	\$ -
861 ILP Educ & Training	\$ 15,000.00	\$ 20,000.00	Purchased Service	\$ 16,000.00	\$ 4,000.00	\$ -	\$ -
862 Independent Living	\$ 7,517.00	\$ 7,517.00	Purchased Service	\$ 6,014.00	\$ 1,503.00	\$ -	\$ -
864 Respite Care	\$ 4,000.00	\$ 2,800.00	Purchased Service	\$ 1,008.00	\$ 1,792.00	\$ -	\$ -
865 SNAPET	\$ 5,000.00	\$ 5,000.00	Purchased Service	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
866 Promoting Safe & Stable Families	\$ 18,000.00	\$ 18,000.00	Purchased Service	\$ 15,210.00	\$ -	\$ 2,790.00	\$ -
872 VIEW Purchases	\$ 9,797.00	\$ 9,797.00	Purchased Service	\$ 3,383.00	\$ 4,896.00	\$ 1,518.00	\$ -
895 Adult Protection	\$ 1,489.00	\$ 1,489.00	Purchased Service	\$ 1,251.00	\$ 7.00	\$ 231.00	\$ -
	\$ 1,550,075.00	\$ 1,517,157.00		\$ 893,759.00	\$ 606,679.00	\$ 16,719.00	\$ -
				58.90%	39.90%	1.11%	\$ 1,517,157.00
RECAP by Type							
Assistance	\$ 1,470,584.00	\$ 1,440,584.00**		\$ 838,603.00	\$ 591,981.00	\$ 10,000.00	
Purchased Services	\$ 79,491.00	\$ 76,573.00**		\$ 55,156.00	\$ 14,698.00	\$ 6,719.00	
	\$ 1,550,075.00	\$ 1,517,157.00		\$ 893,759.00	\$ 606,679.00	\$ 16,719.00	
Admin FY22	\$ 1,525,858.00**			45%	18%	38%	
				\$ 680,485.00	\$ 167,286.00	\$ 578,087.00	
TOTAL FY22	\$ 3,103,843.00			\$ 1,603,637.00	\$ 903,360.00	\$ 596,846.00	\$ 3,103,843.00
TOTAL FY21	\$ 3,057,978.00			\$ 1,566,908.00	\$ 892,607.00	\$ 596,423.00	\$ 3,055,938.00
Change	\$ 45,865.00			\$ 36,729.00	\$ 10,753.00	\$ 423.00	\$ 47,905.00

Madison County Parks and Recreation Authority Budget vs Actual-Operations only July 2020 through June 2022

138,202 "leased" County employees
133,888 other
266,090 total request

1.3% Escalation (based on Social Security COL adjust

	FY20 Budget	FY20 Actual	FY 21 Budget	FY 22 Budget (Preliminary)	Justification
Income					
410000 · Contribution from Madison Co	241,200	261,200	246,644	266,090	
410100 · Madison County School Fund	0	5,000	5,000	5,000	MCPS Field Maintenance Income
411010 · Hoover Ridge Pledge Payments	5,400	2,250	2,250	1,000	
411015 · Hoover Ridge Fund	5,000	32,500	31,443	16,761	6500 from current donations for Carpenter Pavilion
411016 · Fund Balance	10,000	500	500		
xxxxxx - Income from Programs	201,000	201,000	201,000	201,000	Same amount as 517000
413000 · Brought forward from prior year	0	6,172	923		None anticipated
422000 · User Fee	22,700	15,719	2,000	22,700	Anticipating return of youth sports, indoor space
Total Income	485,300		489,760	512,551	
501101 · Part-Time Custodian	10,920	26,796	15,432	30,880	See Labor page
501102 · Part-Time Clerical	10,691	6,775	10,400	12,480	See Labor page
501103 · Part-Time Maintenance	27,315	19,032	17,280	17,280	See Labor page
Total 501100 · Labor	48,926	52,603	43,112	60,640	
501110 · Fringe					
501111 · FICA and Medicare	3,743	4,236	3,298	4,639	See Labor page
501112 · VEC Expense	949	38	808	1,205	See Labor page
Total 501110 · Fringe	4,692	4,274	4,106	5,844	
Total 501000 · Payroll Expenses	53,618	56,876	47,218	66,484	
Total 502000 · Leased Employees	114,166	114,012	124,656	138,202	See Labor page
503000 · Outside Services	340	420	1,200	1,840	Intrastate Pest Control @ \$85 / quarter, \$1500 tree work
504000 · Repairs & Maintenance					
504110 · Field Maintenance	12,420	12,109	12,210	12,370	FY20 Actuals + escalation
504120 · Supplies	7,050	2,651	2,000	2,000	Lowered to cut unnecessary spending
504140 · Vehicle/Equipment Repairs	7,155	6,201	6,250	6,330	FY20 Actuals + escalation
504130 · Maintenance	3,803	1,015	1,020	1,030	FY20 Actuals + escalation
Total 504000 · Repairs & Maintenance	30,428	21,977	21,480	21,730	Lowered to cut unnecessary spending
505000 · Advertising	980	447	350	350	
506000 · Utilities					
506100 · Electricity					
506101 · Red Barn	476	304	310	310	FY20 Actuals + escalation
506102 · PRA Office	1,474	1,490	1,500	1,520	FY20 Actuals + escalation
506103 · E1	594	505	510	520	FY20 Actuals + escalation
506104 · E2/Concessions	1,258	786	790	800	FY20 Actuals + escalation
506105 · American Legion Pavilion	798	995	1,000	1,010	FY20 Actuals + escalation
506106 · Hockey Rink/Concessions	427	501	510	520	FY20 Actuals + escalation
506107 · Soccer Field	441	350	350	350	FY20 Actuals + escalation
506108 · Camp Crockett	274	254	260	260	FY20 Actuals + escalation
506109 · Performing Arts Stage	461	445	450	460	FY20 Actuals + escalation

Madison County Parks and Recreation Authority Budget vs Actual-Operations only

July 2020 through June 2023% Escalation (based on Social Security COL adjust

	FY20 Budget	FY20 Actual	FY 21 Budget	FY 22 Budget (Preliminary)	Justification
506110 - H5 Pressbox and Lights	92	546	550	560	Based on American Legion (heat/lights)
506111 - JV Football	335	665	670	680	FY20 Actuals + escalation
506112 - Concession Stand		757	1,200	1,200	\$100/month
506113 - Special Event Tent				450	\$21/month plus new usage
Total 506100 · Electricity	6,630	7,598	8,100	8,190	
506119 · Heating Services	1,730	585	1,000	570	\$420 service agreement, \$150 service incidentals
506120 · Water & Sewer					
506121 · Portajohn Costs	12,210	9,934	10,010	10,140	FY20 Actuals + escalation
506122 · Rec Ctr. Road	190	256	260	260	FY20 + escalation
Total 506120 · Water & Sewer	12,400	10,191	10,270	10,400	
506130 · Telecommunications	3,380	2,232	1,927	1,927	Monthly access *12 months
Total 506000 · Utilities	24,140		21,297	21,087	
507000 · Insurance					
507100 · Insurance - Vehicle	1,780	2,304	2,304	2,304	FY21 Actual
507110 · Insurance - Property	170	166	469	469	FY21 Actual
507120 · Insurance - General Liability	340	340	340	340	FY21 Actual
507130 · Insurance - Boiler & Machinery	0	0	0	0	FY21 Actual
507140 · Insurance - Public Officials	570	550	550	550	FY21 Actual
507150 · Insurance - Crime	690	675	675	675	FY21 Actual
507160 · Insurance--Equipment Breakdown	10	10	39	39	FY21 Actual
507170 · Insurance-Inland Marine	150	150	144	144	FY21 Actual
Total 507000 · Insurance	3,710	4,193	4,521	4,521	
508000 · Seminars & Tuition	1,500	0	700	700	Conferences - NRPS, VRPS
508100 · Affiliations/Dues		555	555	555	VRPS, NRPS
509000 · Office Supplies	5,340	3,020	3,500	5,000	
509100 · Office Equipment	959	1,770	1,600	1,600	\$79.90 per month-copier lease + copies
509200 · Meals and Entertainment	330	209	210	210	FY20 Actuals
509300 · Subscriptions	800	1,554	1,570	1,590	FY20 Actuals + escalation, plus Archive Social
509400 · Event Supplies		2,745	0	500	lights for special event tent
505500 - COVID-Related Expenses		560	0	500	Masks, Sanitizer
510000 · Postal Service	580	338	350	350	FY20 Budget
511000 · Fuel	4,120	3,200	4,120	8,000	FY20 Budget + Ventrac increased gas usage
512000 · Janitorial	290	360	200	200	Reduced 2020 Actuals to cut expenses
513000 · Small Tools & Equipment	5,420	280	1,736	1,736	FY20 Reduced Budget
514000 · Fees					
514010 · Direct Deposit Fee	0		0	0	None anticipated
514020 · Bank Fees	90	-139	90	90	
514030 · Credit Card Processing Fees	720	1,288	720	1,360	
514040 · Tax Filing	0		100	100	Fees to e-file 1099/Print
Total 514000 · Fees	810		910	1,550	
Total 500000 · Expenses--Operational	247,531		236,173	276,705	

Madison County Parks and Recreation Authority Budget vs Actual-Operations only

July 2020 through June 2023% Escalation (based on Social Security COL adjust

	FY20 Budget	FY20 Actual	FY 21 Budget	FY 22 Budget (Preliminary)	Justification
516000 · Capital Outlays	36,898		52,587	34,846	
516200 · Building/Infrastructure Dev					
516201 · Carpenter Pavilion Projects				6,500	Parking
516202 · PRA Office Projects				1,500	Power wash, repairs, misc
516204 · Road Improvements				1,000	Gravel
516205 · Driving Range				500	Tee Mats
516210C · Site work, footings, ada walks				15,000	ADA Walkway H1
516210S · Upstairs				3,000	Steps to Storage Area
Total 516210 · Concession Stand/Restroom	0		0	18,000	
516212 · Park Improvements				7,346	
Total 516200 · Building/Infrastructure Dev	0		0	34,846	
517000 · Expenses--Programs	201,000		201,000	201,000	
Total Expense	486,066		489,760	512,551	5000 doors Red Barn, 3000 needed for storage area
Net Income	(766)		0	0	

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-01 -11 -11100-1110	MEMBERS SALARY	46,000.08	46,000.08	46,000.08	46,000.00	46,000.00	23,000.04	46,000.00	-	-
	PROJECTED UNEMPLOYMENT			59.82	-	-	747.75	-	-	-
10-01 -11 -11100-2100	FICA	3,519.11	3,519.12	3,519.12	3,519.00	3,519.00	1,759.56	3,519.00	-	-
10-01 -11 -11100-3145	DATA PROCESSING SERVICES	638.75	200.00							
10-01 -11 -11100-5530	LODGING & MEALS	3,524.43	3,985.25	5,031.65	5,000.00	5,000.00	270.00	5,000.00	-	-
10-01 -11 -11100-5540	SEMINARS & TUITIONS	995.00	290.00	2,025.00	2,000.00	2,000.00	-	4,000.00	2,000.00	100.00%
10-01 -11 -11100-5800	MICELLANEOUS	-	-	1,040.00						
10-01 -11 -11100-5810	DUES	3,701.00	4,720.00	4,238.00	4,800.00	4,800.00	2,783.00	4,800.00	-	-
10-01 -11 -11100-5811	BENEVOLENCE & GIFTS	679.98	2,824.07	1,272.80	2,500.00	2,500.00	441.60	2,500.00	-	-
10-01 -11 -11100-6000	MATERIALS & SUPPLIES	694.21		-						
10-01 -11 -11100-8103	IT EQUIPMENT	-	-	-						
	11100 BOARD OF SUPERVISORS	59,752.56	61,538.52	63,186.47	63,819.00	63,819.00	29,001.95	65,819.00	2,000.00	3.13%
10-01 -12 -12110-1210	DEPARTMENT HEAD FT STRAIGHT PAY	117,833.32	120,870.00	122,484.96	125,135.00	125,135.00	62,567.52	126,580.00	1,445.00	1.15%
10-01 -12 -12110-1440	OTHER FT STRAIGHT PAY	46,806.44	47,820.72	49,255.44	51,348.67	51,348.67	25,325.48	56,114.00	4,765.33	9.28%
10-01 -12 -12110-1460	Overtime pay				3,703.03	3,703.03	836.72	3,885.00	181.97	4.91%
10-01 -12 -12110-1560	Part time pay	-	-	5,003.92	5,000.00	5,000.00	1,834.00	5,000.00	-	-
10-01 -12 -12110-1900	PROJ ACCUMULATED LEAVE PAYOUT	4,321.43								
10-01 -12 -12110-2100	FICA	12,323.25	12,430.68	12,954.70	13,377.98	13,377.98	6,633.35	14,273.00	895.02	6.69%
10-01 -12 -12110-2210	VRS	13,650.42	14,406.24	14,666.64	18,689.62	18,689.62	9,307.88	19,347.00	657.38	3.52%
10-01 -12 -12110-2220	VRS-HEALTH INSURANCE CREDIT	139.24	134.88		229.43	229.43	114.28	238.00	8.57	3.74%
10-01 -12 -12110-2310	HEALTH INSURANCE	16,421.98	17,082.36	19,341.06	19,792.80	19,792.80	9,896.40	20,019.00	226.20	1.14%
10-01 -12 -12110-2400	GROUP LIFE INSURANCE	2,027.40	2,209.68	2,250.00	2,364.88	2,364.88	1,177.80	2,448.00	83.12	3.51%
10-01 -12 -12110-2700	WORKMAN'S COMPENSATION	120.00	126.00	124.92	141.20	141.20	94.23	150.00	8.80	6.23%
10-01 -12 -12110-2900	PATIENT-CENTERED OUTREACH RESEARCH (	250.86	279.63	333.20			155.00	350.00		
10-01 -12 -12110-3145	DATA PROCESSING SERVICES	-	-	37.50						
10-01 -12 -12110-3154	CONSULTING SVCS - MUNI ADVISORY K	625.00		13,531.26						
10-01 -12 -12110-3155	CONSULTING SVCS - COMP STUDY	-	39,413.43	5,488.05						
10-01 -12 -12110-3156	Employee mental health consultant							40,000.00	40,000.00	
10-01 -12 -12110-3158	Employee Benefits Consultant	-	14,000.00	-			175.00	3,000.00	-	-
10-01 -12 -12110-3159	Professional Services Allowance	-	-		3,000.00	3,000.00		22,000.00	22,000.00	
	Broadband Consulting (Grant Funded)									
10-01 -12 -12110-3200	TEMPORARY SERVICES	-	360.00	-	-	-	112.50	-	-	-
10-01 -12 -12110-3610	ADVERTISING	5,756.25	7,824.97	6,996.24	7,000.00	7,000.00	4,575.60	7,000.00	-	-
10-01 -12 -12110-5210	POSTAL SERVICES	197.70	224.80	237.00	300.00	300.00	41.70	300.00	-	-
10-01 -12 -12110-5230	TELECOMMUNICATIONS	1,559.26	1,282.04	1,210.28	1,800.00	1,800.00	379.08	1,500.00	(300.00)	-16.67%
10-01 -12 -12110-5305	INSURANCE-VEHICLE	455.04	455.04	456.91	500.00	500.00	458.30	500.00	-	-
10-01 -12 -12110-5410	LEASE OFFICE EQUIPMENT	6,603.38	5,103.39	2,399.87	4,500.00	4,500.00	969.83	4,500.00	-	-
10-01 -12 -12110-5510	MILEAGE	-	165.79	-	200.00	200.00	-	200.00	-	-
10-01 -12 -12110-5520	MOVING EXPENSES	4,355.18								
10-01 -12 -12110-5530	LODGING & MEALS	611.66	1,363.58	386.03	1,800.00	1,800.00	-	1,800.00	-	-
10-01 -12 -12110-5540	SEMINARS & TUITIONS	1,085.00	1,040.00	842.64	1,600.00	1,600.00	-	1,600.00	-	-
10-01 -12 -12110-5810	DUES	1,509.25	1,613.18	1,590.21	1,600.00	1,600.00	2,578.84	1,600.00	-	-
10-01 -12 -12110-6001	OFFICE SUPPLIES	4,156.43	2,690.36	1,304.10	3,500.00	3,500.00	570.13	3,500.00	-	-
10-01 -12 -12110-6008	VEHICLE/EQUIPMENT FUEL	194.19	124.13	123.34	500.00	500.00	-	500.00	-	-
10-01 -12 -12110-6009	VEHICLE/EQUIPMENT MAINTENANCE	98.20	60.01	48.42	300.00	300.00	131.63	300.00	-	-
10-01 -12 -12110-6011	UNIFORMS & WEARING APPAREL	-	64.98		-	-	39.23	-	-	-
10-01 -12 -12110-6020	BOOKS & SUBSCRIPTIONS	60.42	101.92	95.83						
10-01 -12 -12110-8101	OFFICE EQUIPMENT	-	-	1,628.44						
10-01 -12 -12110-8102	OFFICE FURNITURE	-	200.00							

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	FY21 Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-01 -12 -12110-8103	IT EQUIPMENT	-	53.44	229.99	-	-	-	-	-	-
12110	COUNTY ADMINISTRATOR	241,161.30	291,501.75	263,158.23	266,382.61	266,382.61	127,974.50	336,704.00	70,321.39	26.40%
10-01 -12 -12210-2100	FICA	998.03								
10-01 -12 -12210-2210	VRS	1,181.54								
10-01 -12 -12210-2400	GROUP LIFE INSURANCE	178.20								
10-01 -12 -12210-3150	LEGAL SERVICES & EXPENSES	3,813.00	4,146.25	8,838.75	15,000.00	15,000.00	15,896.67	16,000.00	1,000.00	6.67%
10-01 -12 -12210-3151	ATTORNEY SERVICES	41,119.85	55,426.26	54,996.00	55,840.00	55,840.00	34,299.17	55,840.00	-	-60.00%
10-01 -12 -12210-3152	CONSULTING SVCS - CODIF. OF ORDINANCE:	2,740.00	2,740.00	5,526.32	10,000.00	10,000.00	-	4,000.00	(6,000.00)	-35.00%
10-01 -12 -12210-6020	BOOKS & SUBSCRIPTIONS	-	-	528.00	-	-	335.00	335.00	(4,665.00)	-5.77%
12210	LEGAL SERVICES	50,030.62	62,312.51	69,889.07	80,840.00	80,840.00	50,530.84	76,175.00	1,629.05	5.00%
10-01 -12 -12240-3120	COUNTY AUDIT SERVICES	31,400.00	31,400.00	31,400.00	32,581.00	32,581.00	-	34,210.05	200.00	5.00%
10-01 -12 -12240-3122	COST ALLOCATION AUDIT	3,800.00	4,000.00	-	4,000.00	4,000.00	-	4,200.00	-	-
10-01 -12 -12240-3124	PRE-AUDIT/ACCOUNTING SERVICES	8,340.31	7,614.45	9,420.48	8,000.00	8,000.00	5,264.60	8,000.00	-	-
10-01 -12 -12240-3125	ACCOUNTING SERVICES - TREASURER	1,222.50	-	-	1,500.00	1,500.00	-	1,500.00	-	-
10-01 -12 -12240-3126	OPEB VALUATION SERVICES	7,020.00	5,322.00	2,500.00	5,300.00	5,300.00	7,800.00	2,500.00	(2,800.00)	-52.83%
12240	AUDITOR	51,782.81	48,336.45	43,320.48	51,381.00	51,381.00	13,064.60	50,410.05	(970.95)	-1.89%
10-01 -12 -12310-1215	DEPARTMENT HEAD FT STRAIGHT PAY	74,648.14	76,265.76	85,646.40	85,646.45	85,646.45	42,823.20	89,929.00	4,282.55	5.00%
10-01 -12 -12310-1455	OTHER FT STRAIGHT PAY	69,001.80	73,033.20	78,989.25	83,896.63	83,896.63	41,428.84	91,364.00	7,467.37	8.90%
10-01 -12 -12310-1460	Overtime pay	-	-	-	2,068.48	2,068.48	-	3,163.00	1,094.52	52.91%
10-01 -12 -12310-1560	Part time pay	997.59	210.00	352.00	-	-	-	-	-	-
10-01 -12 -12310-2100	FICA	10,043.03	10,372.92	11,504.29	12,192.88	12,192.88	5,926.16	14,111.00	1,918.12	15.73%
10-01 -12 -12310-2210	VRS	12,669.98	12,750.25	14,045.28	17,954.61	17,954.61	8,922.24	19,199.00	1,244.39	6.93%
10-01 -12 -12310-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-	-	-	236.00	236.00	-
10-01 -12 -12310-2310	HEALTH INSURANCE	21,782.80	21,990.24	27,509.16	29,172.48	29,172.48	14,586.24	29,452.00	279.52	0.96%
10-01 -12 -12310-2400	GROUP LIFE INSURANCE	1,881.64	1,955.77	2,154.56	2,271.88	2,271.88	1,129.04	2,429.00	157.12	6.92%
10-01 -12 -12310-2700	WORKMAN'S COMPENSATION	109.00	112.00	119.72	137.30	137.30	90.36	100.00	(37.30)	-27.17%
10-01 -12 -12310-3145	DATA PROCESSING SERVICES	4,451.44	6,887.61	5,910.87	7,000.00	7,000.00	5,251.75	7,000.00	-	-
10-01 -12 -12310-3312	SOFTWARE UPGRADES	5,000.00	-	-	-	-	-	-	-	-
10-01 -12 -12310-3320	REPAIRS & MAINTENANCE-EQUIPMENT	211.98	54.97	57.50	235.00	235.00	-	235.00	-	-
10-01 -12 -12310-3610	ADVERTISING	282.04	257.04	403.52	300.00	300.00	-	500.00	200.00	66.67%
10-01 -12 -12310-5210	POSTAL SERVICES	502.00	121.50	130.00	500.00	500.00	-	500.00	-	-
10-01 -12 -12310-5230	TELECOMMUNICATIONS	23.80	16.54	15.08	50.00	50.00	3.45	50.00	-	-
10-01 -12 -12310-5410	LEASE OFFICE EQUIPMENT	1,139.63	1,220.79	1,394.67	1,400.00	1,400.00	842.50	1,600.00	200.00	14.29%
10-01 -12 -12310-5510	MILEAGE	673.75	521.46	390.97	480.00	480.00	-	300.00	(180.00)	-37.50%
10-01 -12 -12310-5530	LODGING & MEALS	552.83	1,231.95	535.03	1,200.00	1,200.00	-	750.00	(450.00)	-37.50%
10-01 -12 -12310-5540	SEMINARS & TUITIONS	1,970.00	2,210.00	505.00	1,800.00	1,800.00	-	1,000.00	(800.00)	-44.44%
10-01 -12 -12310-5810	DUES	365.00	475.00	834.00	450.00	450.00	-	450.00	-	-
10-01 -12 -12310-5812	VAMANET MEMBERSHIP	3,300.00	3,300.00	3,300.00	3,600.00	3,600.00	1,500.00	3,600.00	-	-
10-01 -12 -12310-5814	RECORDS MANAGEMENT SYSTEM	18,768.75	1,830.00	1,980.00	2,000.00	2,000.00	250.00	2,000.00	-	-
10-01 -12 -12310-6001	OFFICE SUPPLIES	830.69	561.83	523.50	600.00	600.00	222.45	600.00	-	-
10-01 -12 -12310-6008	VEHICLE/EQUIPMENT FUEL	15.80	30.65	23.24	200.00	200.00	-	200.00	-	-
10-01 -12 -12310-8101	OFFICE EQUIPMENT	231.99	1,020.13	263.14	-	-	-	-	-	-
10-01 -12 -12310-8102	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-
12310	COMMISSIONER OF REVENUE	229,453.68	216,429.61	236,587.18	253,155.71	253,155.71	122,976.23	268,768.00	15,612.29	6.17%
10-01 -12 -12311-3145	DATA PROCESSING SERVICES	291.67	708.33	500.00	500.00	500.00	500.00	500.00	-	-
10-01 -12 -12311-3610	ADVERTISING	203.52	203.52	203.52	250.00	250.00	220.00	250.00	-	-

Account No.	Account Name	FY21				FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
		FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21			
10-01 -12 -12311-5210	POSTAL SERVICES	500.00	700.00	800.00	750.00	750.00	-	750.00	-
10-01 -12 -12311-6001	OFFICE SUPPLIES	316.44	83.48	34.05	300.00	300.00	-	300.00	-
12311 LAND USE PROGRAM		1,311.63	1,695.33	1,537.57	1,800.00	1,800.00	720.00	1,800.00	-
10-01 -12 -12312-3145	DATA PROCESSING SERVICES	2,905.70	2,016.88	2,136.18	1,500.00	1,500.00	385.00	1,500.00	-
10-01 -12 -12312-3610	ADVERTISING	125.00	150.00	150.00	150.00	150.00	-	150.00	-
10-01 -12 -12312-5210	POSTAL SERVICES	5,500.00	1,441.59	549.22	1,400.00	1,400.00	-	1,400.00	-
10-01 -12 -12312-6001	OFFICE SUPPLIES	271.56	813.10	330.29	700.00	700.00	-	500.00	-28.57%
12312 PERSONAL PROPERTY		8,802.26	4,421.57	3,165.69	3,750.00	3,750.00	385.00	3,550.00	-5.33%
10-01 -12 -12320-3145	DATA PROCESSING								
10-01 -12 -12320-3170	ASSESSOR - NEW CONSTRUCTION	6,297.50	2,610.50	2,295.00	2,000.00	8,500.00	-	2,000.00	-
10-01 -12 -12320-3171	ASSESSOR - REASSESSMENT	60,518.44	163,931.56	7,000.00	8,000.00	-	-	8,500.00	6.25%
10-01 -12 -12320-5210	POSTAL SERVICES	-	4,994.52	-	250.00	250.00	-	250.00	-
12320 ASSESSOR		66,815.94	171,536.58	9,295.00	10,250.00	10,750.00	-	10,750.00	4.88%
10-01 -12 -12330-1110	MEMBERS	-	1,450.00	1,450.00	-	-	-	-	-
10-01 -12 -12330-1560	PART-TIME - CLERICAL	-	3,120.00	4,078.80	-	-	-	-	-
10-01 -12 -12330-2100	FICA	-	238.66	312.03	-	-	-	-	-
10-01 -12 -12330-5210	POSTAL SERVICES	-	84.90	45.20	-	-	-	-	-
10-01 -12 -12330-6001	OFFICE SUPPLIES	-	62.39	-	-	-	-	-	-
12330 BOARD OF EQUALIZATION		-	4,955.95	5,886.03	-	-	-	-	-
10-01 -12 -12410-1215	DEPARTMENT HEAD FT STRAIGHT PAY	81,589.84	83,358.00	85,858.80	85,858.80	85,858.80	42,929.40	90,152.00	5.00%
10-01 -12 -12410-1455	OTHER FT STRAIGHT PAY	69,245.48	70,746.24	75,656.88	77,435.80	77,435.80	38,611.28	84,371.00	8.96%
10-01 -12 -12410-1460	Overtime pay	-	-	-	500.00	500.00	-	851.00	70.20%
10-01 -12 -12410-1560	Part time pay	8,269.18	8,148.33	8,360.55	10,790.68	10,790.68	3,728.27	11,330.00	5.00%
10-01 -12 -12410-2100	FICA	11,023.41	11,248.41	11,757.86	12,349.51	12,349.51	5,900.07	14,283.00	15.66%
10-01 -12 -12410-2210	VRS	13,303.78	13,160.64	13,793.28	17,292.90	17,292.90	8,635.08	18,482.00	6.88%
10-01 -12 -12410-2310	HEALTH INSURANCE	20,725.80	20,921.52	26,480.88	28,246.22	28,246.22	14,122.92	28,538.00	1.03%
10-01 -12 -12410-2400	GROUP LIFE INSURANCE	1,975.82	2,018.88	2,115.84	2,188.15	2,188.15	1,092.68	2,338.00	6.85%
10-01 -12 -12410-2700	WORKMAN'S COMPENSATION	120.00	123.00	124.84	139.68	139.68	92.10	140.00	0.23%
10-01 -12 -12410-3145	DATA PROCESSING SERVICES	7,156.88	7,576.19	8,989.17	8,675.00	8,675.00	5,263.15	8,800.00	1.44%
10-01 -12 -12410-3161	BANK SERVICE CHARGES	(202.48)	151.88	498.42	750.00	750.00	2,265.27	1,750.00	233.33%
10-01 -12 -12410-3162	ELECTRONIC PAYMENT SERVICE	-	-	-	-	-	-	-	-
10-01 -12 -12410-3163	WEB HOSTING SERVICE	8,160.00	8,160.00	8,160.00	8,160.00	8,160.00	4,080.00	8,160.00	-
10-01 -12 -12410-3165	OUTSIDE SERVICES	1,345.77	2,000.00	-	2,500.00	2,500.00	1,497.22	2,500.00	-
10-01 -12 -12410-3320	REPAIRS & MAINTENANCE-EQUIPMENT	403.97	54.98	57.50	200.00	200.00	-	200.00	-
10-01 -12 -12410-3610	ADVERTISING	508.80	610.56	300.00	900.00	900.00	229.00	900.00	-
10-01 -12 -12410-3840	RECORDING FEES	-	-	-	50.00	50.00	-	50.00	-
10-01 -12 -12410-3850	DMV STOP REGISTRATION FEES	11,725.00	8,150.00	9,700.00	8,500.00	8,500.00	3,350.00	8,500.00	-
10-01 -12 -12410-5210	POSTAL SERVICES	15,000.00	15,474.00	12,076.00	16,000.00	16,000.00	12,210.00	16,250.00	1.56%
10-01 -12 -12410-5230	TELECOMMUNICATIONS	23.79	16.52	15.08	50.00	50.00	3.43	50.00	-
10-01 -12 -12410-5410	LEASE OFFICE EQUIPMENT	1,139.61	1,220.81	1,394.67	1,350.00	1,350.00	776.29	1,350.00	-
10-01 -12 -12410-5510	MILEAGE	300.70	202.74	-	500.00	500.00	-	500.00	-
10-01 -12 -12410-5530	LODGING & MEALS	970.46	455.08	-	1,000.00	1,000.00	-	1,000.00	-
10-01 -12 -12410-5540	SEMINARS & TUITIONS	1,235.00	1,185.00	960.00	1,475.00	1,475.00	300.00	1,475.00	-
10-01 -12 -12410-5810	DUES	455.00	500.00	-	655.00	655.00	505.00	700.00	6.87%
10-01 -12 -12410-6001	OFFICE SUPPLIES	2,359.08	2,020.91	2,751.56	2,500.00	2,500.00	282.60	2,500.00	-
10-01 -12 -12410-8101	OFFICE EQUIPMENT	-	-	180.00	700.00	700.00	182.17	700.00	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-01-12-12410-8102	OFFICE FURNITURE	780.00	195.00	-	500.00	-	500.00	-	
10-01-12-12410-8103	IT EQUIPMENT	199.00	1,280.00	-	750.00	80.02	750.00	-	
12410	TREASURER	257,813.89	258,978.69	269,231.33	290,016.74	146,135.95	307,870.00	17,853.26	6.16%
10-01-12-12420-1211	DEPARTMENT HEAD FT STRAIGHT PAY	79,430.00	81,151.20	83,585.76	86,840.87	42,877.92	94,601.00	7,760.13	8.94%
	OTHER FT STRAIGHT PAY						130,330.00	130,330.00	
10-01-12-12420-1410	ACCOUNTS PAYABLE TECHNICIAN	31,772.96	32,461.44	33,435.12	34,103.92	5,572.52	(34,103.92)	(34,103.92)	-100.00%
10-01-12-12420-1412	PAYROLL TECHNICIAN	35,269.08	36,033.36	37,114.32	38,557.15	19,871.44	(38,557.15)	(38,557.15)	-100.00%
10-01-12-12420-1460	Overtime pay						-	-	
10-01-12-12420-1560	Part time pay		432.00	-	500.00	6,099.25	(500.00)	(500.00)	-100.00%
1900	PROJ ACCUMULATED LEAVE PAYOUT					3,856.80	-	-	
10-01-12-12420-2100	FICA	10,929.66	11,223.59	11,408.70	11,956.21	5,835.35	17,208.00	5,251.79	43.93%
10-01-12-12420-2210	VRS	5,913.26	5,849.52	6,024.96	7,694.80	2,694.52	16,126.20	16,126.20	209.57%
10-01-12-12420-2212	VRS HYBRID	5,814.32	5,712.96	5,675.40	7,893.84	3,683.24	(7,893.84)	(7,893.84)	-100.00%
10-01-12-12420-2214	VRS HYBRID 401A	794.30	811.44	835.92	868.41	428.80	(868.41)	(868.41)	-100.00%
10-01-12-12420-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD	468.68	478.80	443.04	460.26	227.28	(460.26)	(460.26)	-100.00%
10-01-12-12420-2218	VRS RET - DC Voluntary Employer	397.26	405.84	626.88	434.20	428.80	501.00	66.80	15.38%
10-01-12-12420-2220	VRS-HEALTH INSURANCE CREDIT	131.58	119.73	123.36	207.35	88.84	293.00	85.65	41.31%
10-01-12-12420-2310	HEALTH INSURANCE	20,180.16	20,332.08	22,315.68	22,712.40	8,832.60	25,717.00	3,004.60	13.23%
10-01-12-12420-2400	GROUP LIFE INSURANCE	1,918.78	1,960.56	2,019.12	2,137.33	915.52	3,014.00	876.67	41.02%
10-01-12-12420-2700	WORKMAN'S COMPENSATION	110.00	112.00	112.48	127.60	84.24	130.00	2.40	1.88%
	2999 EMPLOYEE TESTING					67.00	67.00		
10-01-12-12420-3145	DATA PROCESSING SERVICES	-	50.00	-	-				
10-01-12-12420-3154	CONSULTING SVCS - MUNI ADVISORY K	625.00	-	-	-	404.16	-	-	
10-01-12-12420-3164	FINANCE CHARGES/LATE FEES	-	-	-	-				
10-01-12-12420-3166	TRAINING SERVICES	-	-	-	-				
10-01-12-12420-3196	ELEC REQ SYSTEM	-							
10-01-12-12420-5210	POSTAL SERVICES	2,128.50	4,000.00	3,819.45	3,888.64	33.00	3,900.00	11.36	0.29%
10-01-12-12420-5410	LEASE OFFICE EQUIPMENT	-	-	2,660.28	2,661.00	1,330.14	2,661.00	-	
10-01-12-12420-5510	MILEAGE	789.14	267.30	564.01	750.00	125.82	750.00	-	
10-01-12-12420-5530	LODGING & MEALS	1,002.78	23.44	448.32	600.00	-	600.00	-	
10-01-12-12420-5540	SEMINARS & TUITIONS	2,268.00	395.00	374.00	2,250.00	568.99	2,600.00	350.00	15.56%
10-01-12-12420-5810	DUES	45.00	239.00	-	500.00	-	729.00	229.00	45.80%
5815	Software subscriptions					671.77	3,113.77	3,113.77	#DIV/0!
10-01-12-12420-6001	OFFICE SUPPLIES	4,935.95	4,897.55	5,609.88	5,000.00	2,077.56	5,500.00	500.00	10.00%
10-01-12-12420-6020	BOOKS & SUBSCRIPTIONS	157.98	157.98	159.98	500.00	183.93	500.00	-	
10-01-12-12420-8101	OFFICE EQUIPMENT	199.98	-	112.44	750.00	368.52	750.00	-	
10-01-12-12420-8103	IT EQUIPMENT	-	-	1,355.94	-		-	-	
12420	FINANCE DEPARTMENT	205,282.37	207,114.79	218,825.04	231,393.98	107,328.01	316,785.77	85,391.79	36.90%
10-01-12-12510-1526	OTHER FT STRAIGHT PAY	-	-	28,888.82	65,000.00	32,499.96	68,250.00	3,250.00	5.00%
10-01-12-12510-2100	FICA	-	-	2,182.92	4,877.86	2,463.24	5,221.00	343.14	7.03%
10-01-12-12510-2212	VRS HYBRID	-	-	1,635.91	6,233.50	2,304.36	7,228.00	994.50	15.95%
10-01-12-12510-2214	VRS HYBRID 401A	-	-	270.85	650.00	325.02	(650.00)	(650.00)	-100.00%
2216	VIRGINIA LOCAL DISABILITY PROGRA			143.50	344.50	172.20	362.00	17.50	5.08%
2218	VRS RET - DC VOLUNTARY EMPLOYER			406.31	-	812.57	-	-	
10-01-12-12510-2220	VRS-HEALTH INSURANCE CREDIT	-	-	21.70	84.50	42.24	89.00	4.50	5.33%
10-01-12-12510-2310	HEALTH INSURANCE	-	-	3,785.40	7,570.80	3,785.40	7,632.00	61.20	0.81%
10-01-12-12510-2400	GROUP LIFE INSURANCE	-	-	354.80	871.00	435.48	915.00	44.00	5.05%

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-01-12-12510-2700	WORKMAN'S COMPENSATION	-	-	50.92	52.00	52.00	34.23	60.00	8.00	15.38%
10-01-12-12510-3145	Network Services (ANS)	17,943.96	26,349.03	35,302.28	76,114.00	76,114.00	29,247.08	85,000.00	8,886.00	11.67%
10-01-12-12510-3146	Old Financial Software Suite (RDA)	29,574.05	56,057.71	58,554.63	62,400.00	62,400.00	1,157.18	100,000.00	37,600.00	60.26%
10-01-12-12510-3148	Consulting Services	-	31,749.36	64,650.56	-	35,368.57	36,942.57	25,000.00	25,000.00	
10-01-12-12510-3149	Financial Software Suite (Tyler)	-	-	-	-	-	-	38,344.00	38,344.00	
10-01-12-12510-3150	Revenue/Tax Collection Software (Avenity)	-	1,200.00	3,527.00	5,000.00	5,000.00	109.51	76,220.00	76,220.00	
10-01-12-12510-3151	Workflow Mgmt Software (Laserfiche)	1,098.00	3,166.67	1,052.31	2,500.00	2,500.00	315.00	12,121.00	12,121.00	
10-01-12-12510-3152	Financial Software Network Support (ANS)	16,185.00	2,760.00	7,090.00	7,100.00	7,100.00	7,100.00	33,788.00	33,788.00	
10-01-12-12510-3312	SOFTWARE UPGRADES	-	-	-	5,000.00	5,000.00	-	5,000.00	-	
10-01-12-12510-3313	MAINTENANCE - HARDWARE/SOFTWARE	1,098.00	3,166.67	1,052.31	2,500.00	2,500.00	315.00	2,500.00	-	
10-01-12-12510-3314	WEBSITE MANAGEMENT	16,185.00	2,760.00	7,090.00	7,100.00	7,100.00	7,100.00	7,500.00	400.00	5.63%
10-01-12-12510-5230	TELECOMMUNICATIONS	-	-	173.14	600.00	600.00	276.47	600.00	-	
10-01-12-12510-5510	Mileage	-	-	-	500.00	500.00	-	250.00	(250.00)	-50.00%
10-01-12-12510-5530	Lodging & Meals	-	-	-	750.00	750.00	-	750.00	-	
10-01-12-12510-5540	Seminars & Tuitions	-	-	-	500.00	500.00	-	500.00	-	
10-01-12-12510-6001	5815 Software subscriptions	-	-	988.68	-	-	522.00	-	-	
10-01-12-12510-6001	Office Supplies	-	-	-	250.00	250.00	251.33	250.00	-	
10-01-12-12510-6040	Computer supplies	-	-	-	2,000.00	2,000.00	276.81	2,000.00	-	
10-01-12-12510-8103	IT EQUIPMENT	1,145.63	1,150.29	85,890.99	15,000.00	16,600.00	1,760.04	-	(15,000.00)	-100.00%
10-01-12-12510-8113	Email server storage/backup system	-	7,996.04	-	-	-	-	-	-	
10-01-12-12510-8114	TELEPHONE SYSTEM	-	-	70,814.04	6,150.00	13,375.00	7,305.00	-	(6,150.00)	-100.00%
8119	Network Upgrades	65,946.64	130,429.10	365,784.76	19,617.00	19,617.00	1,289.00	479,580.00	(19,617.00)	-100.00%
12510	DATA PROCESSING AND TECHNOLOGY	65,946.64	130,429.10	365,784.76	284,165.16	328,358.73	129,426.69	479,580.00	195,414.84	68.77%
10-01-13-13100-2100	FICA	158.35	94.59	-	300.00	300.00	(150.00)	300.00	-	
10-01-13-13100-2700	WORKMAN'S COMPENSATION	-	-	-	10.00	10.00	-	10.00	-	
10-01-13-13100-3145	DATA PROCESSING SERVICES	6,140.00	5,492.50	6,776.25	7,000.00	7,000.00	4,164.00	8,000.00	1,000.00	14.29%
10-01-13-13100-3210	ELECTORAL BOARD FEES	6,445.98	6,445.98	6,638.97	7,500.00	7,500.00	150.00	7,500.00	-	
10-01-13-13100-3211	OFFICERS OF ELECTION FEES	11,070.00	9,581.59	13,755.00	14,000.00	14,000.00	3,900.00	17,000.00	3,000.00	21.43%
10-01-13-13100-3323	MAINTENANCE/SUPPORT CONTRACT	-	900.00	1,900.00	1,900.00	1,900.00	1,200.00	3,700.00	1,800.00	94.74%
10-01-13-13100-5430	LEASE BUILDINGS	2,400.00	2,400.00	4,050.00	4,050.00	4,050.00	1,350.00	4,050.00	-	
10-01-13-13100-5510	MILEAGE	440.32	729.43	639.33	1,400.00	1,400.00	235.16	1,200.00	(200.00)	-14.29%
10-01-13-13100-5530	LODGING & MEALS	458.91	139.50	-	900.00	900.00	-	800.00	(100.00)	-11.11%
10-01-13-13100-5540	SEMINARS & TUITIONS	-	-	225.00	200.00	200.00	-	200.00	-	
10-01-13-13100-5810	DUES	-	75.00	-	200.00	200.00	-	200.00	-	
10-01-13-13100-6001	OFFICE SUPPLIES	8,234.17	8,709.90	13,110.21	13,000.00	13,000.00	6,304.21	15,000.00	2,000.00	15.38%
10-01-13-13100-8111	ELECTION EQUIPMENT	118,886.38	-	-	-	-	-	-	-	
10-03-13-13100-3323	MAINTENANCE/SUPPORT CONTRACT	7,239.62	-	-	-	-	-	-	-	
10-03-13-13100-9999	CONSOLIDATING POLLING PLACES	-	-	-	-	-	-	-	-	
13100	ELECTORAL BOARD	161,473.73	34,568.49	47,094.76	50,460.00	50,460.00	17,153.37	58,960.00	1,000.00	16.85%
6001	OFFICE SUPPLIES	-	-	-	-	-	-	-	-	
8101	OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	
13101	Elec Board Non Profit Grant	-	-	-	-	-	-	-	-	
10-01-13-13200-1220	DEPARTMENT HEAD FT STRAIGHT PAY	50,143.70	51,230.40	49,255.92	50,966.50	50,966.50	25,198.16	55,311.00	4,344.50	8.52%
10-01-13-13200-1520	Part time pay	10,711.76	10,217.81	11,629.21	21,298.40	21,298.40	7,586.38	26,705.00	5,406.60	25.39%
10-01-13-13200-1900	PROJ ACCUMULATED LEAVE PAYOUT	-	5,911.20	-	-	-	-	-	-	
10-01-13-13200-2100	FICA	4,701.32	5,216.01	4,580.78	4,696.34	4,696.34	2,456.48	6,274.00	1,577.66	33.59%
10-01-13-13200-2210	VRS	4,422.68	4,374.96	-	-	-	-	5,857.00	5,857.00	
10-01-13-13200-2212	VRS HYBRID	-	-	3,573.24	4,632.86	4,632.86	2,290.52	(4,632.86)	(4,632.86)	-100.00%

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-01 -13 -13200-2214	VRS HYBRID 401A	-	-	490.16	509.67	509.67	251.96		(509.67)	-100.00%
10-01 -13 -13200-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD)	-	-	259.90	270.12	270.12	133.56	293.00	22.88	8.47%
10-01 -13 -13200-2218	VRS RET DC Vol	-	-	123.12	254.83	254.83	125.96		(254.83)	-100.00%
10-01 -13 -13200-2220	VRS HIC	-	-	-	66.27	66.27	-	72.00	5.73	8.65%
10-01 -13 -13200-2310	HEALTH INSURANCE	-	-	11,180.50	14,030.88	14,030.88	7,015.44	14,188.00	157.12	1.12%
10-01 -13 -13200-2400	GROUP LIFE INSURANCE	656.78	671.04	642.30	705.88	705.88	337.64	741.00	35.12	4.98%
10-01 -13 -13200-2700	WORKMAN'S COMPENSATION	45.00	47.00	54.48	59.60	59.60	38.04	100.00	40.40	67.79%
2999	EMPLOYEE TESTING	-	-	-	-	-	67.00	67.00	67.00	
10-01 -13 -13200-3145	DATA PROCESSING SERVICES	-	115.00	460.00	500.00	500.00	260.00	800.00	300.00	60.00%
10-01 -13 -13200-3610	ADVERTISING	330.00	590.00	505.00	500.00	500.00	-	1,500.00	1,000.00	200.00%
10-01 -13 -13200-5210	POSTAL SERVICES	102.00	273.45	130.00	200.00	860.00	660.00	5,000.00	4,800.00	2400.00%
10-01 -13 -13200-5230	TELECOMMUNICATIONS	1,050.69	1,154.80	1,349.40	1,500.00	1,500.00	-	1,500.00	-	
10-01 -13 -13200-5410	LEASE OFFICE EQUIPMENT	1,476.00	700.00	600.00	700.00	700.00	300.00	700.00	-	
10-01 -13 -13200-5510	MILEAGE	183.12	97.44	162.40	400.00	400.00	79.35	400.00	-	
10-01 -13 -13200-5530	LODGING & MEALS	-	-	270.12	1,300.00	1,300.00	-	1,000.00	(300.00)	-23.08%
10-01 -13 -13200-5540	SEMINARS & TUITIONS	-	-	275.00	1,600.00	1,600.00	-	1,200.00	(400.00)	-25.00%
10-01 -13 -13200-5810	DUES	140.00	140.00	400.00	400.00	400.00	-	400.00	-	
10-01 -13 -13200-6001	OFFICE SUPPLIES	329.43	353.43	779.73	1,000.00	1,000.00	100.17	1,500.00	500.00	50.00%
10-01 -13 -13200-6020	BOOKS & SUBSCRIPTIONS	-	-	124.94	100.00	100.00	100.00	100.00	-	
10-01 -13 -13200-8101	OFFICE EQUIPMENT	-	-	1,132.42	1,000.00	1,000.00	506.19	2,000.00	1,000.00	100.00%
13200 REGISTRAR		74,292.48	81,092.54	87,978.62	106,691.35	107,351.35	47,506.85	125,708.00	19,016.65	17.82%
10-02 -21 -21100-1440	OFFICE ASSISTANT/SECRETARY	20,471.49	21,663.10	29,064.00	29,184.00	29,184.00	-	30,650.00	1,466.00	5.02%
10-02 -21 -21100-3212	JUROS/JURY COMMISSIONER FEES	3,318.00	3,396.00	2,410.00	4,800.00	4,800.00	1,356.00	10,280.00	5,480.00	114.17%
10-02 -21 -21100-5210	POSTAL SERVICES	1,347.50	1,300.00	1,796.00	1,600.00	1,600.00	630.00	1,915.00	315.00	19.69%
10-02 -21 -21100-6001	OFFICE SUPPLIES	-	300.00	156.83	500.00	500.00	22.76	400.00	(100.00)	-20.00%
10-02 -21 -21100-6020	BOOKS & SUBSCRIPTIONS	1,681.16	2,513.43	2,900.71	3,400.00	3,400.00	1,776.55	3,400.00	-	
10-02 -21 -21100-8101	OFFICE EQUIPMENT	-	450.00	1,472.25	1,300.00	1,300.00	-	2,427.00	1,127.00	86.69%
10-02 -21 -21100-8102	OFFICE FURNITURE	-	-	2,870.44	-	-	-	-	-	
21100 CIRCUIT COURT		26,818.15	29,622.53	40,670.23	40,784.00	40,784.00	3,785.31	49,072.00	8,288.00	20.32%
10-02 -21 -21201-3415	DATA PROCESSING SERVICES	166.00	182.00	1,206.82	1,100.00	1,100.00	596.25	1,100.00	-	
10-02 -21 -21201-5210	POSTAL SERVICES	10.53	18.57	1,273.93	500.00	500.00	255.99	500.00	-	
10-02 -21 -21201-5230	TELECOMMUNICATIONS	4,313.59	4,255.93	-	100.00	100.00	0.32	100.00	-	
10-02 -21 -21201-5410	LEASE OFFICE EQUIPMENT	195.00	-	3,736.67	5,800.00	5,800.00	1,344.10	5,800.00	-	
10-02 -21 -21201-5540	SEMINARS & TUITIONS	-	-	-	300.00	300.00	-	300.00	-	
10-02 -21 -21201-5800	MICELLANEOUS	-	1,777.98	-	-	-	-	-	-	
10-02 -21 -21201-6001	OFFICE SUPPLIES	1,185.17	1,177.90	1,471.74	1,700.00	1,700.00	517.60	1,700.00	-	
10-02 -21 -21201-6011	UNIFORMS & WEARING APPAREL	-	-	-	300.00	300.00	-	300.00	-	
10-02 -21 -21201-8101	OFFICE EQUIPMENT	190.99	713.36	-	750.00	750.00	435.32	750.00	-	
21201 MADISON COMBINED COURT		6,061.28	8,125.74	7,689.16	10,550.00	10,550.00	3,149.58	10,550.00	-	
10-02 -21 -21300-6001	OFFICE SUPPLIES	466.27	395.68	444.79	500.00	500.00	52.99	500.00	-	
21300 MAGISTRATES		466.27	395.68	444.79	500.00	500.00	52.99	500.00	-	
10-02 -21 -21700-1215	Dept head FT straight pay	104,005.14	106,259.04	109,446.72	109,446.74	109,446.74	54,723.36	114,919.00	5,472.26	5.00%
10-02 -21 -21700-1455	OTHER FT STRAIGHT PAY	103,741.10	105,989.28	109,169.04	113,562.06	113,562.06	56,048.88	123,853.00	10,290.94	9.06%
10-02 -21 -21700-1460	Overtime pay	-	-	-	500.00	500.00	-	804.00	304.00	60.80%
10-02 -21 -21700-1560	Part time pay	-	5,071.00	17,077.92	20,426.96	20,426.96	8,820.56	21,488.00	1,061.04	5.19%
10-02 -21 -21700-2100	FICA	15,273.80	16,021.66	17,612.75	18,377.15	18,377.15	9,003.83	19,972.00	1,594.85	8.68%

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-02 -21 -21700-2210	VRS	18,322.84	18,126.24	18,669.84	23,616.64	23,616.64	11,730.72	25,287.00	1,670.36	7.07%
10-02 -21 -21700-2200	HIC							310.00	310.00	
10-02 -21 -21700-2310	HEALTH INSURANCE	20,452.98	20,626.80	22,553.80	22,712.40	22,712.40	11,356.20	23,073.00	360.60	1.59%
10-02 -21 -21700-2400	GROUP LIFE INSURANCE	2,721.46	2,780.40	2,863.92	2,988.32	2,988.32	1,484.44	3,200.00	211.68	7.08%
10-02 -21 -21700-2700	WORKMAN'S COMPENSATION	155.00	165.00	173.64	195.16	195.16	128.61	200.00	4.84	2.48%
10-02 -21 -21700-3121	STATE AUDIT SERVICES	1,521.61	1,799.89	1,601.21	2,000.00	2,000.00	-	2,000.00	-	
10-02 -21 -21700-3161	BANK SERVICE CHARGES	-	-	405.62	1,200.00	1,200.00	291.29	1,100.00	(100.00)	-8.33%
10-02 -21 -21700-3190	MICROFILMING	1,984.78	5,611.05	1,094.06	1,800.00	1,800.00	464.50	1,700.00	(100.00)	-5.56%
10-02 -21 -21700-3610	ADVERTISING	148.50	189.00	131.22	150.00	150.00	-	150.00	-	
10-02 -21 -21700-5210	POSTAL SERVICES	2,182.00	2,204.00	2,226.00	2,600.00	2,600.00	500.00	2,800.00	200.00	7.69%
10-02 -21 -21700-5230	TELECOMMUNICATIONS	1,289.62	1,329.64	1,364.11	1,400.00	1,400.00	683.60	1,400.00	-	
10-02 -21 -21700-5410	LEASE OFFICE EQUIPMENT	3,471.38	3,970.35	3,917.95	4,200.00	4,200.00	1,200.61	4,200.00	-	
10-02 -21 -21700-5810	DUES	320.00	320.00	320.00	320.00	320.00	320.00	320.00	-	
10-02 -21 -21700-5894	TECHNOLOGY GRANT	14,500.00	13,411.00	14,356.48	17,500.00	17,500.00	7,040.23	17,500.00	-	
10-02 -21 -21700-5897	2010B-26 ITEM CONSERVATION GRANT	12,458.00	-	20,571.00	10,000.00	10,000.00	-	12,000.00	2,000.00	20.00%
10-02 -21 -21700-6001	OFFICE SUPPLIES	2,899.32	4,754.18	3,048.80	3,900.00	3,900.00	633.23	3,700.00	(200.00)	-5.13%
10-02 -21 -21700-6020	BOOKS & SUBSCRIPTIONS	1,279.39	395.11	746.84	1,700.00	1,700.00	-	1,500.00	(200.00)	-11.76%
10-02 -21 -21700-6025	BINDER & BOOK RESTORATION	1,352.18	1,199.98	866.79	1,300.00	1,300.00	-	1,100.00	(200.00)	-15.38%
10-02 -21 -21700-8101	OFFICE EQUIPMENT	825.77	499.80	574.51	2,000.00	2,000.00	892.76	2,000.00	-	
10-02 -21 -21700-8102	OFFICE FURNITURE	-	-	-	750.00	750.00	-	750.00	-	
10-02 -21 -21700-8103	IT EQUIPMENT	-	-	4,450.00	-	-	-	-	-	
21700	CLERK OF CIRCUIT COURT	308,904.87	310,723.42	353,242.22	362,645.43	362,645.43	165,322.82	385,326.00	22,680.57	6.25%
10-02 -21 -21800-1711	OTHER FT STRAIGHT PAY	96,967.86	59,146.83	43,989.36	45,244.44	47,780.70	24,390.32	50,170.00	4,925.56	10.89%
10-02 -21 -21800-1725	Part time pay	49,359.27	64,884.66	59,587.67	65,866.88	67,981.42	32,676.67	79,314.00	13,447.12	20.42%
10-02 -21 -21800-1460	Overtime pay							3,618.00		
10-02 -21 -21800-2100	FICA	11,117.24	9,434.31	7,841.82	8,405.37	8,761.16	4,320.87	10,182.00	1,776.63	21.14%
10-02 -21 -21800-2210	VRS	8,552.56	5,051.13	3,756.72	4,791.39	5,059.98	2,529.96	5,313.00	521.61	10.89%
10-02 -21 -21800-2220	VRS-HEALTH INSURANCE CREDIT							65.00		
10-02 -21 -21800-2310	HEALTH INSURANCE	12,466.56	8,261.78	7,197.59	7,570.80	7,570.80	3,720.42	7,632.00	61.20	0.81%
10-02 -21 -21800-2400	GROUP LIFE INSURANCE	1,270.18	774.76	576.24	606.28	640.28	320.16	672.00	65.72	10.84%
10-02 -21 -21800-2700	WORKMAN'S COMPENSATION	3,232.00	2,875.00	2,206.44	2,733.34	2,733.34	1,670.49	1,700.00	(1,033.34)	-37.81%
10-02 -21 -21800-6010	POLICE SUPPLIES	333.35	246.00	394.00	1,500.00	1,500.00	-	1,500.00	-	
10-02 -21 -21800-6011	UNIFORMS & WEARING APPAREL	2,080.85	-	-	1,500.00	1,500.00	-	1,500.00	-	
21800	SHERIFF-COURT SECURITY	88,412.01	91,527.64	125,549.84	138,218.50	143,527.68	69,628.89	161,666.00	23,447.50	16.96%
10-02 -21 -21900-1550	OTHER FT STRAIGHT PAY	35,641.66	36,414.00	38,598.04	38,887.49	38,887.49	19,588.56	39,177.00	289.51	0.74%
10-02 -21 -21900-2100	FICA	2,047.46	2,360.40	2,830.96	2,910.54	2,910.54	1,468.32	2,997.00	86.46	2.97%
10-02 -21 -21900-2210	VRS Retirement							4,149.00		
10-02 -21 -21900-2212	VRS HYBRID	2,778.00	2,745.60	2,759.80	3,534.87	3,534.87	1,780.56		(3,534.87)	-100.00%
10-02 -21 -21900-2214	VRS HYBRID 401A	355.20	364.12	378.77	388.87	388.87	195.84		(388.87)	-100.00%
10-02 -21 -21900-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD	209.64	214.80	200.64	206.10	206.10	103.80	208.00	1.90	0.92%
10-02 -21 -21900-2218	VRS RET DC Vol			95.61	194.44	194.44	97.97		(194.44)	-100.00%
10-02 -21 -21900-2220	VRS-HEALTH INSURANCE CREDIT	31.98	29.01	30.32	50.55	50.55	25.44	51.00	0.45	0.89%
10-02 -21 -21900-2310	HEALTH INSURANCE	7,988.50	7,072.08	7,487.68	7,570.80	7,570.80	3,785.40	7,632.00	61.20	0.81%
10-02 -21 -21900-2400	GROUP LIFE INSURANCE	465.42	477.12	496.08	521.10	521.10	262.44	525.00	3.90	0.75%
10-02 -21 -21900-2700	WORKMAN'S COMPENSATION	(389.00)	28.00	27.28	31.12	31.12	20.64	40.00	8.88	28.53%
10-02 -21 -21900-3157	CONSULTANT	-	2,032.36	-	2,416.00	2,416.00	-	(2,416.00)	-	-100.00%
10-02 -21 -21900-5210	POSTAL SERVICES	194.00	102.00	250.00	250.00	250.00	130.00	250.00	-	
10-02 -21 -21900-5230	TELECOMMUNICATIONS	600.90	562.92	502.77	600.00	600.00	246.47	600.00	-	
10-02 -21 -21900-5510	MILEAGE	491.13	1,333.64	252.30	994.00	994.00	-	580.00	(414.00)	-41.65%

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-02 -21-21900-5530	LODGING & MEALS	490.62	1,175.81	640.64	2,328.00	2,328.00	-	672.00	(1,656.00)	-71.13%
10-02 -21-21900-5540	SEMINARS & TUITIONS	250.00	1,100.00	275.00	1,020.00	1,020.00	-	300.00	(720.00)	-70.59%
10-02 -21-21900-5810	DUES	100.00	550.00	1,282.59	590.00	590.00	150.00	975.00	385.00	65.25%
10-02 -21-21900-6001	OFFICE SUPPLIES	385.06	554.43	575.22	468.48	468.48	-	1,100.00	631.52	134.80%
10-02 -21-21900-6011	UNIFORMS & WEARING APPAREL	-	417.25	2,771.75	-	-	-	850.00	850.00	
10-02 -21-21900-6012	PROMOTION SUPPLIES	-	1,870.00	-	130.00	130.00	-	2,780.00	2,780.00	
10-02 -21-21900-6020	BOOKS & SUBSCRIPTIONS	-	-	27.76	-	-	-	550.00	(130.00)	-100.00%
10-02 -21-21900-8101	OFFICE EQUIPMENT	-	1,228.65	130.00	-	-	-	200.00	550.00	
10-02 -21-21900-8102	OFFICE FURNITURE	-	-	2,028.25	-	-	-	200.00	200.00	
10-02 -21-21900-8103	IT EQUIPMENT	-	-	-	-	-	-	543.64	543.64	0.86%
21900	VICTIM/WITNESS PROGRAM	51,640.57	60,632.19	61,641.46	63,092.36	63,092.36	27,855.44	63,636.00		
10-02 -21-21910-5430	LEASE BUILDINGS	720.00	720.00	720.00	720.00	720.00	420.00	720.00	-	
21910	COMMISSIONER OF ACCOUNTS	720.00	720.00	720.00	720.00	720.00	420.00	720.00		
10-02 -22-22100-1215	DEPARTMENT HEAD FT STRAIGHT PAY	130,988.10	133,826.64	137,841.36	137,841.41	137,841.41	68,920.68	144,733.00	6,891.59	5.00%
10-02 -22-22100-1455	OTHER FT STRAIGHT PAY	37,282.02	38,089.92	39,232.56	39,624.91	39,624.91	19,747.04	175,115.00	135,490.09	341.93%
10-02 -22-22100-1460	Overtime pay	-	-	-	-	-	-	-	-	
10-02 -22-22100-1410	Part time pay	-	-	-	-	-	-	25,521.00	25,521.00	
10-02 -22-22100-1545	ASST COMMONWEALTH ATTORNEY-GRANT	34,959.59	35,074.06	34,537.68	34,322.82	34,322.82	17,268.84	(34,322.82)	(34,322.82)	-100.00%
10-02 -22-22100-1546	ASST COMMONWEALTH ATTORNEY	30,031.41	31,325.30	33,853.68	34,752.03	34,752.03	21,904.80	(34,752.03)	(34,752.03)	-100.00%
10-02 -22-22100-1560	PART-TIME CLERICAL	21,547.17	18,802.28	20,807.52	24,300.00	24,300.00	10,516.44	(24,300.00)	(24,300.00)	-100.00%
10-02 -22-22100-2100	FICA	18,958.89	18,882.36	19,990.86	20,435.41	22,979.04	10,434.37	26,420.00	5,984.59	29.29%
10-02 -22-22100-2210	VRS	11,622.96	11,428.80	11,771.76	14,597.41	14,597.41	7,298.64	33,872.00	19,274.59	132.04%
10-02 -22-22100-2220	HIC	-	-	-	-	-	-	416.00	416.00	
10-02 -22-22100-2212	VRS HYBRID	7,161.02	6,028.08	5,914.56	9,880.85	12,903.28	4,345.26	(9,880.85)	(9,880.85)	-100.00%
10-02 -22-22100-2214	VRS HYBRID 401A	1,022.64	1,044.96	1,076.40	1,087.00	1,419.50	589.26	(1,087.00)	(1,087.00)	-100.00%
10-02 -22-22100-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD	603.34	616.32	570.24	576.11	752.34	312.26	928.11	352.00	61.10%
10-02 -22-22100-2218	VRS RET - DC Voluntary Employer	836.84	1,850.64	2,200.08	543.50	709.75	1,305.20	(543.50)	(543.50)	-100.00%
10-02 -22-22100-2310	HEALTH INSURANCE	20,180.16	20,332.08	22,315.68	22,712.40	28,742.76	11,528.47	30,764.00	8,051.60	35.45%
2312	Employer HSA Contribution	-	-	-	-	-	27.90	-	-	
10-02 -22-22100-2400	GROUP LIFE INSURANCE	3,073.85	3,121.92	3,215.52	3,303.66	3,749.21	1,713.06	4,286.00	982.34	29.73%
10-02 -22-22100-2700	WORKMAN'S COMPENSATION	191.00	195.00	240.12	270.84	270.84	158.94	350.00	79.16	29.23%
10-02 -22-22100-3313	MAINTENANCE - HARDWARE/SOFTWARE	545.63	-	99.99	4,250.00	4,250.00	372.50	1,500.00	(2,750.00)	-64.71%
10-02 -22-22100-3320	REPAIRS & MAINTENANCE-EQUIPMENT	-	-	343.26	500.00	500.00	-	1,000.00	500.00	100.00%
10-02 -22-22100-3323	MAINTENANCE/SUPPORT CONTRACT	719.57	263.06	914.96	900.00	900.00	1,227.61	900.00	-	
10-02 -22-22100-3610	ADVERTISING	51.15	-	35.00	75.00	75.00	264.52	125.00	50.00	66.67%
10-02 -22-22100-5210	POSTAL SERVICES	550.77	656.40	221.30	750.00	750.00	7.75	900.00	150.00	20.00%
10-02 -22-22100-5230	TELECOMMUNICATIONS	2,083.18	2,329.88	2,369.72	2,500.00	2,783.15	1,163.65	3,600.00	1,100.00	44.00%
10-02 -22-22100-5510	MILEAGE	586.73	573.67	298.12	300.00	300.00	-	350.00	50.00	16.67%
10-02 -22-22100-5530	LODGING & MEALS	1,978.31	1,152.90	1,304.97	700.00	700.00	-	1,700.00	1,000.00	142.86%
10-02 -22-22100-5540	SEMINARS & TUITIONS	800.00	300.00	300.00	400.00	400.00	\$ 300.00-	400.00	-	
10-02 -22-22100-5810	DUES	1,960.00	1,320.00	1,340.00	1,500.00	1,500.00	-	2,170.00	670.00	44.67%
5815	Software subscriptions	-	-	-	-	354.88	-	-	-	
10-02 -22-22100-6001	OFFICE SUPPLIES	4,035.80	4,169.44	3,315.28	3,000.00	3,000.00	1,318.81	4,000.00	1,000.00	33.33%
10-02 -22-22100-6017	PROSECUTING ATTORNEY SUPPLIES	-	-	17.65	75.00	75.00	-	250.00	175.00	233.33%
10-02 -22-22100-6020	BOOKS & SUBSCRIPTIONS	3,744.50	4,301.14	2,301.13	4,000.00	4,000.00	1,390.75	4,000.00	-	
10-02 -22-22100-8101	OFFICE EQUIPMENT	666.74	640.32	29.25	1,000.00	1,000.00	840.73	1,000.00	-	
10-02 -22-22100-8102	OFFICE FURNITURE	786.74	734.89	588.65	1,000.00	1,000.00	80.40	1,500.00	500.00	50.00%
10-02 -22-22100-8103	IT EQUIPMENT	581.58	798.52	4,842.32	2,300.00	8,004.29	5,857.19	2,300.00	-	
22100	COMMONWEALTH ATTORNEY	338,989.69	339,298.58	351,889.62	367,498.35	419,807.62	188,595.07	468,100.11	100,601.76	27.37%

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
22300 Legal Aid										
10-03 -31 -31200-1215	Dept head FT straight pay	84,041.72	85,862.88	88,438.56	88,438.66	88,438.66	44,719.28	92,861.00	4,422.34	5.00%
10-03 -31 -31200-1410	OTHER FT STRAIGHT PAY							1,160,637.00	1,160,637.00	#DIV/0!
10-03 -31 -31200-1460	Overtime pay	70,911.85	73,018.28	58,942.30	69,320.78	71,316.88	33,733.38	82,256.00	12,935.22	18.66%
10-03 -31 -31200-1710	DEPUTIES CONSTITUTIONAL	401,147.88	491,218.07	520,308.96	622,951.52	635,594.92	283,372.93	(622,951.52)	(622,951.52)	-100.00%
10-03 -31 -31200-1710	DEPUTIES COUNTY FUNDED	373,730.26	415,225.11	485,890.50	508,941.34	522,611.88	240,119.99	(508,941.34)	(508,941.34)	-100.00%
10-03 -31 -31200-1720	Part time pay	65,618.83	51,757.30	50,327.38	54,767.10	55,924.46	14,906.18	43,170.00	(11,597.10)	-21.18%
10-03 -31 -31200-1750	OFFICE MANAGER	34,999.92	34,999.92	34,999.92	35,000.00	35,000.00	16,890.67	(35,000.00)	(35,000.00)	-100.00%
10-03 -31 -31200-1900	PROJ ACCUMULATED LEAVE PAYOUT	25,794.46	12,567.37	16,180.30	-	-	32,007.80	-	-	-
10-03 -31 -31200-2100	FICA	78,029.56	85,506.66	91,100.03	100,825.87	103,080.12	48,454.60	105,487.00	4,661.13	4.62%
10-03 -31 -31200-2210	VRS	78,782.42	86,942.40	96,174.78	123,573.95	126,360.60	60,767.41	132,746.00	9,172.05	7.42%
10-03 -31 -31200-2220	HIC							1,630.00	1,630.00	#DIV/0!
10-03 -31 -31200-2310	HEALTH INSURANCE	118,561.70	136,792.18	197,704.12	221,479.56	221,479.56	99,383.71	201,353.00	(20,126.56)	-9.09%
10-03 -31 -31200-2400	GROUP LIFE INSURANCE	12,207.13	13,432.52	14,752.78	15,636.36	15,988.96	7,689.22	16,796.00	1,159.64	7.42%
10-03 -31 -31200-2700	WORKMAN'S COMPENSATION	22,369.00	25,666.00	25,052.68	29,801.86	29,801.86	19,596.27	29,000.00	(801.86)	-2.69%
10-03 -31 -31200-3110	EMPLOYEE MEDICAL EXPENSES	405.00	-	304.00	5,000.00	5,000.00	983.84	5,000.00	-	-
10-03 -31 -31200-3117	CARE & MAINTENANCE OF K-9	5,209.65	2,299.74	4,561.63	2,000.00	2,000.00	-	2,000.00	-	-
10-03 -31 -31200-3145	DATA PROCESSING SERVICES	696.23	-	-	1,600.00	1,600.00	-	1,600.00	-	-
10-03 -31 -31200-3150	LEGAL SERVICES & EXPENSES	176.00	-	-	22,700.00	22,700.00	17,310.00	23,000.00	300.00	1.32%
10-03 -31 -31200-3166	TRAINING SERVICES	22,725.00	20,559.47	20,048.00	22,700.00	22,700.00	200.00	15,500.00	2,050.00	15.24%
10-03 -31 -31200-3323	MAINTENANCE/SUPPORT CONTRACT	11,496.62	12,784.95	12,426.00	13,450.00	13,450.00	9,220.90	35,964.00	35,964.00	#DIV/0!
3330 Licenses-BW/FL Cameras										
3331 BW/FL Cam Cloud Storage							10,823.50	-	-	-
10-03 -31 -31200-3610	ADVERTISING	-	-	-	250.00	250.00	-	250.00	-	-
10-03 -31 -31200-5130	WATER & SEWER	960.00	1,150.00	960.00	960.00	960.00	240.00	960.00	-	-
10-03 -31 -31200-5210	POSTAL SERVICES	1,345.05	1,230.82	1,380.53	1,800.00	1,800.00	782.87	1,800.00	-	-
10-03 -31 -31200-5230	TELECOMMUNICATIONS	20,035.62	24,801.83	26,271.97	28,500.00	28,500.00	12,982.70	43,000.00	14,500.00	50.88%
10-03 -31 -31200-5305	INSURANCE-VEHICLE	16,553.40	17,028.45	15,991.85	15,991.85	15,991.85	16,672.81	16,500.00	508.15	3.18%
10-03 -31 -31200-5510	MILEAGE	-	-	-	300.00	300.00	-	300.00	-	-
10-03 -31 -31200-5530	LODGING & MEALS	2,320.03	4,044.08	6,044.91	9,900.00	9,900.00	6,067.47	9,900.00	-	-
10-03 -31 -31200-5540	SEMINARS & TUITIONS	335.00	2,552.72	1,024.00	5,970.00	5,970.00	1,142.00	5,970.00	-	-
10-03 -31 -31200-5810	DUES	1,144.00	1,172.00	1,161.00	1,575.00	1,575.00	1,196.00	1,575.00	-	-
10-03 -31 -31200-6001	OFFICE SUPPLIES	10,287.71	7,818.01	8,391.45	8,700.00	8,700.00	4,102.23	9,000.00	300.00	3.45%
10-03 -31 -31200-6008	VEHICLE/EQUIPMENT FUEL	69,895.75	68,373.51	59,149.22	62,539.00	62,539.00	18,783.73	62,539.00	-	-
10-03 -31 -31200-6009	VEHICLE/EQUIPMENT MAINTENANCE	45,440.63	52,244.53	53,614.37	52,500.00	52,500.00	24,399.73	52,500.00	-	-
10-03 -31 -31200-6010	POLICE SUPPLIES	36,624.50	33,516.83	50,295.05	81,545.00	81,545.00	31,658.02	81,545.00	-	-
10-03 -31 -31200-6011	UNIFORMS & WEARING APPAREL	11,024.82	14,586.47	14,143.65	14,600.00	14,600.00	4,712.43	16,000.00	1,400.00	9.59%
10-03 -31 -31200-6020	BOOKS & SUBSCRIPTIONS	2,828.38	1,998.46	3,354.91	3,000.00	3,000.00	2,616.78	3,500.00	500.00	16.67%
10-03 -31 -31200-7001	BLUE RIDGE TASK FORCE	8,608.14	2,497.38	1,625.00	4,000.00	4,000.00	446.20	4,000.00	-	-
10-03 -31 -31200-8101	OFFICE EQUIPMENT	1,908.96	-	1,259.27	3,600.00	3,600.00	525.00	3,600.00	-	-
8103 IT EQUIPMENT										
10-03 -31 -31200-8103	IT EQUIPMENT	55,012.50	755.00	5,845.25	12,400.00	12,400.00	17,354.78	12,400.00	-	-
10-03 -31 -31200-8104	COMMUNICATIONS EQUIPMENT	1,583.00	5,117.17	5,526.89	16,343.00	16,343.00	1,799.00	16,343.00	-	-
10-03 -31 -31200-8106	MOTOR VEHICLES (cap budget)	280,736.88	39,210.91	179,343.39	-	131,943.15	132,903.15	-	-	-
31200 SHERIFF		1,973,547.60	1,826,731.02	2,152,594.65	2,239,960.85	2,420,128.10	1,219,159.04	2,290,682.00	50,721.15	2.26%
10-03 -31 -31400-1532	Part time pay	3,575.00	28,150.00	40,740.00	42,210.00	42,210.00	17,925.88	57,330.00	15,120.00	35.82%
10-03 -31 -31400-1534	Dep. Emerg. Svcs. Coordinator				-	-	1,856.25	-	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-03 -31 -31400-1533	Emergency Svcs Coordinator - Trng	-	-	-	3,229.07	3,229.07	1,513.31	4,386.00	1,156.93	35.83%
10-03 -31 -31400-2100	FICA	273.50	2,153.54	1,575.00	1,038.38	1,038.38	634.59	4,560.00	3,521.62	339.15%
10-03 -31 -31400-2700	WORKMAN'S COMPENSATION	-	698.00	3,237.08	-	-	-	-	-	-
10-03 -31 -31400-3323	MAINTENANCE/SUPPORT CONTRACT	1,301.08	-	-	1,200.00	1,200.00	-	-	-	-
10-03 -31 -31400-3510	PRINTING	52.12	-	564.84	720.00	720.00	276.47	720.00	-	-
10-03 -31 -31400-5230	TELECOMMUNICATIONS	197.35	595.81	-	456.91	456.91	458.30	-	-	-
10-03 -31 -31400-5305	INSURANCE-VEHICLE	455.04	455.54	677.77	1,000.00	1,000.00	-	1,000.00	-	-
10-03 -31 -31400-5530	LODGING & MEALS	-	310.57	456.91	1,500.00	1,500.00	-	1,500.00	-	-
10-03 -31 -31400-5540	SEMINARS & TUITIONS	-	-	287.98	1,750.00	1,750.00	-	175.00	-	-
10-03 -31 -31400-5810	DUES	-	-	-	4,000.00	4,000.00	-	4,000.00	-	-
10-03 -31 -31400-5820	EMERGENCY EVENT EXPENSES	552.33	1,018.60	-	900.00	900.00	129.26	900.00	-	-
10-03 -31 -31400-6001	OFFICE SUPPLIES	74.47	90.84	485.05	1,750.00	1,750.00	313.61	1,750.00	-	-
10-03 -31 -31400-6008	VEHICLE/EQUIPMENT FUEL	733.40	1,027.11	381.05	1,500.00	1,500.00	-	1,500.00	-	-
10-03 -31 -31400-6009	VEHICLE/EQUIPMENT MAINTENANCE	408.59	2,457.27	880.92	1,200.00	1,200.00	73.68	2,310.00	-	-
10-03 -31 -31400-6011	UNIFORMS & WEARING APPAREL	264.95	479.97	1,054.29	100.00	100.00	159.80	100.00	-	-
10-03 -31 -31400-6014	HAZARDOUS MATLS TRAILER SUPPLIES	-	354.90	624.24	1,000.00	1,000.00	-	1,000.00	-	-
10-03 -31 -31400-6020	BOOKS & SUBSCRIPTIONS	-	29.99	253.65	750.00	750.00	-	750.00	-	-
10-03 -31 -31400-8101	OFFICE EQUIPMENT	1,714.00	108.58	129.99	-	-	5.00	-	-	-
10-03 -31 -31400-8103	IT EQUIPMENT	-	96.29	229.99	3,530.00	3,530.00	-	3,530.00	-	-
10-03 -31 -31400-8104	COMMUNICATIONS EQUIPMENT	-	-	9,090.57	68,569.36	68,569.36	23,346.15	88,367.91	19,798.55	28.87%
10-03 -31 -31400-8106	MOTOR VEHICLES	-	-	52,543.75	-	-	-	-	-	-
10-03 -31 -31400-8108	EQUIPMENT - OTHER	-	-	9,090.57	-	-	-	-	-	-
31400	PUBLIC SAFETY	9,601.83	38,027.01	113,243.07	68,569.36	68,569.36	23,346.15	88,367.91	19,798.55	28.87%
10-03 -31 -31401-1310	DEPARTMENT HEAD FT STRAIGHT PAY	56,367.02	57,910.08	59,647.20	63,759.15	67,871.00	33,935.52	76,000.00	12,240.85	19.20%
10-03 -31 -31401-1312	OTHER FT STRAIGHT PAY	10,996.00	-	-	6,074.42	6,210.32	17,726.19	528,973.00	528,973.00	#DIV/0!
10-03 -31 -31401-1460	Overtime pay	8,180.10	8,762.39	26,755.63	258,297.06	262,469.84	119,664.12	9,904.00	3,829.58	63.04%
10-03 -31 -31401-1610	911 DISPATCHERS	238,732.53	233,621.06	230,361.13	210,533.97	217,616.96	102,743.23	(210,533.97)	(258,297.06)	-100.00%
10-03 -31 -31401-1740	DISPATCHERS COMP BOARD	175,373.85	197,340.37	195,278.79	-	-	4,474.30	-	-	-100.00%
10-03 -31 -31401-1900	PROJ ACCUMULATED LEAVE PAYOUT	15,443.21	1,789.70	6,376.59	38,763.01	39,949.04	20,083.62	47,040.00	8,276.99	21.35%
10-03 -31 -31401-2100	FICA	36,302.64	35,517.95	37,343.39	37,893.09	39,417.42	16,383.18	64,067.00	26,173.91	69.07%
10-03 -31 -31401-2210	VRS	35,321.13	31,421.96	29,785.74	16,225.42	16,314.66	8,379.15	(16,225.42)	(16,225.42)	-100.00%
10-03 -31 -31401-2212	VRS HYBRID	5,881.37	8,691.27	9,304.80	1,747.70	1,757.42	940.93	(1,747.70)	(1,747.70)	-100.00%
10-03 -31 -31401-2214	VRS HYBRID 401A	774.90	1,210.85	1,346.57	926.28	931.42	498.50	1,203.00	276.72	29.87%
10-03 -31 -31401-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD	457.24	714.28	713.39	535.08	539.16	642.12	(535.08)	(535.08)	-100.00%
10-03 -31 -31401-2218	VRS RET - DC Voluntary Employer	179.22	435.60	846.36	329.34	339.78	195.00	786.00	456.66	138.66%
10-03 -31 -31401-2220	VRS-HEALTH INSURANCE CREDIT	265.16	233.06	229.58	120,133.36	120,133.36	58,098.09	118,884.00	(1,249.36)	-1.04%
10-03 -31 -31401-2310	HEALTH INSURANCE	94,282.14	98,291.79	113,250.59	6,169.61	6,366.90	3,333.68	8,108.00	1,938.39	31.42%
10-03 -31 -31401-2400	GROUP LIFE INSURANCE	6,260.79	6,405.96	6,332.71	429.30	429.30	285.75	500.00	70.70	16.47%
10-03 -31 -31401-2700	WORKMAN'S COMPENSATION	3,086.00	383.00	383.32	-	-	80.00	80.00	80.00	#DIV/0!
2999	EMPLOYEE TESTING	-	-	-	-	-	-	-	-	-
10-03 -31 -31401-3153	REG RADIO FEASIBILITY STUDY	31,106.00	-	-	3,500.00	3,500.00	641.14	3,500.00	-	-
10-03 -31 -31401-3315	SIGN INSTALLATION & MAINTENANCE	312.63	2,396.70	1,742.76	1,500.00	1,500.00	-	1,500.00	-	-
10-03 -31 -31401-3320	REPAIRS & MAINTENANCE-EQUIPMENT	60.00	-	-	7,000.00	7,000.00	-	7,000.00	-	-
10-03 -31 -31401-3321	Maint & Support - Century Link	-	-	20,771.38	13,000.00	13,000.00	577.78	9,500.00	(3,500.00)	-26.92%
10-03 -31 -31401-3322	Maint & Support - GEOCOMM	-	331.55	-	21,000.00	21,000.00	12,490.46	32,500.00	11,500.00	54.76%
10-03 -31 -31401-3323	MAINT/SUPPORT-OTHER	18,431.04	12,175.89	13,169.72	28,840.00	28,840.00	682.50	29,250.00	410.00	1.42%
10-03 -31 -31401-3324	MAINT/SUPPORT-COMMUNICATION EQPT	24,146.65	26,778.25	24,586.78	1,800.00	1,800.00	-	1,800.00	-	-
10-03 -31 -31401-3329	Active 911 Service	-	-	1,625.00	1,000.00	1,000.00	406.50	1,200.00	200.00	20.00%
10-03 -31 -31401-3610	ADVERTISING	1,122.50	781.00	969.00	50.00	50.00	8.50	100.00	50.00	100.00%
10-03 -31 -31401-5210	POSTAL SERVICES	13.80	-	-	-	-	-	-	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-03 -31 -31401-5230	TELECOMMUNICATIONS	632.66	639.57	557.77	650.00	650.00	398.36	700.00	50.00	7.69%
10-03 -31 -31401-5231	WIRE LINE TRUNKS-911	9,353.66	9,332.28	10,311.64	50,386.92	50,386.92	2,564.42	50,386.96	0.04	0.00%
10-03 -31 -31401-5233	ADM OF LINES & LONG DISTANCE	5,964.76	5,891.34	592.05	6,000.00	6,000.00	3,507.27	6,500.00	500.00	8.33%
10-03 -31 -31401-5234	CODE RED ALERT SYSTEM	7,500.00	11,250.00	11,250.00	11,250.00	11,250.00	5,750.00	5,750.00	(5,500.00)	-48.89%
10-03 -31 -31401-5305	INSURANCE-VEHICLE	455.04	455.54	456.91	456.91	456.91	458.30	480.00	23.09	5.05%
10-03 -31 -31401-5410	LEASE OFFICE EQUIPMENT	425.72	-	-	1,000.00	1,000.00	401.00	1,000.00	-	#DIV/0!
10-03 -31 -31401-5451	TOWER LEASES	50.67	100.80	30.00	300.00	300.00	-	500.00	200.00	66.67%
10-03 -31 -31401-5530	LODGING & MEALS	-	375.00	447.16	300.00	300.00	-	500.00	200.00	66.67%
10-03 -31 -31401-5540	SEMINARS & TUITIONS	8,784.50	10,791.80	10,572.00	10,400.00	10,400.00	8,601.00	10,000.00	(400.00)	-3.85%
10-03 -31 -31401-5810	DUES	(38,425.00)	7,950.00	7,950.00	10,400.00	10,400.00	8,601.00	10,000.00	10,000.00	#DIV/0!
10-03 -31 -31401-5890	GRANT EXPENDITURES	138,848.92	709.70	889.96	500.00	500.00	160.10	1,000.00	500.00	100.00%
10-03 -31 -31401-6001	OFFICE SUPPLIES	141.53	1,004.19	953.92	1,050.00	1,050.00	371.63	1,050.00	-	-
10-03 -31 -31401-6008	VEHICLE/EQUIPMENT FUEL	384.21	802.03	129.28	500.00	500.00	55.67	500.00	-	-
10-03 -31 -31401-6009	VEHICLE/EQUIPMENT MAINTENANCE	921.98	1,117.88	1,127.28	1,400.00	1,400.00	152.35	1,400.00	-	-
10-03 -31 -31401-6011	UNIFORMS & WEARING APPAREL	-	800.91	609.82	1,400.00	1,400.00	1,285.23	1,600.00	200.00	14.29%
10-03 -31 -31401-8101	OFFICE EQUIPMENT	21.15	62.90	505.42	1,000.00	1,000.00	-	1,000.00	-	-
10-03 -31 -31401-8102	OFFICE FURNITURE	763.84	181.13	1,268.51	3,000.00	3,000.00	-	4,500.00	1,500.00	50.00%
10-03 -31 -31401-8103	IT EQUIPMENT	-	-	3,499.50	1,500.00	1,500.00	2,763.79	2,500.00	1,000.00	66.67%
10-03 -31 -31401-8104	COMMUNICATIONS EQUIPMENT	-	1,150.00	34,875.22	9,575.00	9,575.00	9,946.04	(9,575.00)	(9,575.00)	-100.00%
10-03 -31 -31401-8106	MOTOR VEHICLES	-	-	9,015.00	10,939.00	10,939.00	10,735.00	250.00	250.00	#DIV/0!
10-03 -31 -31401-8118	Security System	899,629.26	777,988.04	875,923.81	940,175.62	969,644.41	449,370.42	1,087,515.96	147,340.34	15.67%
31401 EMERGENCY COMMUNICATION CENTER										
10-03 -31 -31402-3165	OUTSIDE SERVICES	-	-	5,586.53	-	213,913.47	1,250.00	-	-	-
10-03 -31 -31402-3192	911 ADDRESS MAINTENANCE	-	-	3,750.00	1,250.00	1,250.00	1,250.00	-	-	-
10-03 -31 -31402-3312	SOFTWARE UPGRADES	-	-	-	3,250.00	3,250.00	-	-	-	-
10-03 -31 -31402-5230	TELECOMMUNICATIONS	-	-	-	5,000.00	5,000.00	-	-	-	-
10-03 -31 -31402-8103	IT EQUIPMENT	-	-	-	144,413.47	144,413.47	-	-	-	-
10-03 -31 -31402-8104	COMMUNICATIONS EQUIPMENT	-	-	-	30,000.00	30,000.00	-	-	-	-
10-03 -31 -31402-8117	PURCHASED SOFTWARE	-	-	-	30,000.00	30,000.00	-	-	-	-
31402 E911 NEXT GENERATION										
10-03 -32 -32200-5640	GENERAL CONTRIBUTION REQUEST	82,000.00	82,000.00	82,000.00	82,000.00	42,000.00	41,000.00	82,000.00	-	-
10-03 -32 -32200-5641	FIRE PROGRAM FUND	43,725.00	45,271.00	47,636.00	44,880.00	44,880.00	49,844.00	49,844.00	4,964.00	11.06%
32200 MADISON VOLUNTEER FIRE DEPARTMENT										
10-03 -32 -32300-5440	LEASE - AMBULANCE USE	100,000.00	100,000.00	100,000.00	75,000.00	100,000.00	100,000.00	100,000.00	25,000.00	33.33%
Transport fees										
10-03 -32 -32300-5642	FOUR-FOR-LIFE PROGRAM	14,802.32	15,101.84	15,482.48	15,000.00	15,000.00	-	15,000.00	15,000.00	-
32300 MADISON RESCUE SQUAD										
10-03 -32 -32400-5640	GENERAL CONTRIBUTION REQUEST	7,743.00	7,743.00	7,743.00	7,743.00	7,743.00	5,807.25	7,743.00	-	-
32400 THOMAS JEFFERSON EMS COUNCIL										
10-03 -32 -32600-1310	Dept head FT straight pay	76,619.40	67,213.20	66,949.92	70,536.00	74,122.00	37,061.04	-	(70,536.00)	-100.00%
OTHER FT STRAIGHT PAY										
10-03 -32 -32600-1460	Overtime pay	58,479.14	145,947.32	327,496.71	323,305.81	326,603.50	182,820.49	1,153,006.00	1,153,006.00	#DIV/0!
10-03 -32 -32600-1810	LIEUTENANT	106,791.30	126,950.30	157,630.62	157,452.43	158,565.86	89,552.68	377,769.00	54,463.19	16.85%
10-03 -32 -32600-1811	PT LIEUTENANT	-	12,880.00	14,065.68	19,768.39	19,843.58	8,793.36	(157,452.43)	(157,452.43)	-100.00%
32600 PT LIEUTENANT										
32600 PT LIEUTENANT										
32600 PT LIEUTENANT										

Account No.	Account Name	FY2018 Actual		FY2019 Actual		FY2020 Actual		FY21		FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	FY21 Budget	Appropriated to 1/5/21				
10-03 -32 -32600-1815	MEDICS	528,980.08	639,959.62	691,550.71	727,278.69	735,000.46	359,929.48	727,278.69	735,000.46	359,929.48	97,900.00	(727,278.69)	-100.00%
10-03 -32 -32600-1825	Part time pay	94,991.85	82,460.29	80,241.34	71,804.36	72,692.98	28,282.75	71,804.36	72,692.98	28,282.75	97,900.00	26,095.64	36.34%
10-03 -32 -32600-1900	PROJ ACCUMULATED LEAVE PAYOUT	480.65	23,678.05	3,743.54	-	-	13,914.98	-	-	13,914.98	-	-	-
10-03 -32 -32600-2100	FICA	64,876.87	82,584.33	98,793.28	101,784.45	103,060.68	52,806.51	101,784.45	103,060.68	52,806.51	124,593.00	22,808.55	22.41%
10-03 -32 -32600-2210	VRS	62,936.18	71,477.60	77,817.01	101,162.79	102,478.20	51,229.04	101,162.79	102,478.20	51,229.04	122,104.00	20,941.21	20.70%
10-03 -32 -32600-2220	VRS-HEALTH INSURANCE CREDIT	642.60	668.79	728.06	1,241.85	1,258.00	628.78	1,241.85	1,258.00	628.78	1,500.00	258.15	20.79%
10-03 -32 -32600-2310	HEALTH INSURANCE	95,827.36	100,475.79	141,019.36	147,342.05	147,342.06	76,841.81	147,342.05	147,342.06	76,841.81	160,027.00	12,684.95	8.61%
2312	Employer HSA Contribution	-	-	-	-	-	134.70	-	-	134.70	-	-	-
10-03 -32 -32600-2400	GROUP LIFE INSURANCE	9,347.22	11,308.61	12,530.64	12,800.58	12,967.02	6,799.50	12,800.58	12,967.02	6,799.50	16,084.00	3,283.42	25.65%
10-03 -32 -32600-2700	WORKMAN'S COMPENSATION	32,444.00	35,129.00	58,423.20	66,779.76	66,779.76	46,528.71	66,779.76	66,779.76	46,528.71	92,000.00	25,220.24	37.77%
10-03 -32 -32600-3110	EMPLOYEE MEDICAL EXPENSES	2,021.53	4,131.10	972.12	26,000.00	26,000.00	8,425.87	26,000.00	26,000.00	8,425.87	36,000.00	10,000.00	38.46%
10-03 -32 -32600-3113	OPERATING MEDICAL DIRECTOR	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	2,500.00	10,000.00	10,000.00	2,500.00	13,750.00	3,750.00	37.50%
10-03 -32 -32600-3114	AMBULANCE BILLING SERVICE	26,868.52	36,534.25	30,312.74	37,000.00	37,000.00	10,726.16	37,000.00	37,000.00	10,726.16	37,000.00	-	-
10-03 -32 -32600-3166	TRAINING SERVICES	7,302.08	5,481.67	7,303.28	7,500.00	7,500.00	8,118.90	7,500.00	7,500.00	8,118.90	11,000.00	3,500.00	46.67%
10-03 -32 -32600-3323	MAINTENANCE/SUPPORT CONTRACT	2,063.48	5,234.48	755.00	12,000.00	12,000.00	97.68	12,000.00	12,000.00	97.68	46,828.00	34,828.00	290.23%
10-03 -32 -32600-3510	PRINTING	-	1,392.41	3,885.10	400.00	400.00	-	400.00	400.00	-	250.00	(150.00)	-37.50%
10-03 -32 -32600-3610	ADVERTISING	-	-	143.49	300.00	300.00	-	300.00	300.00	-	300.00	-	-
10-03 -32 -32600-5110	ELECTRICITY	-	746.79	56.67	4,200.00	4,200.00	564.51	4,200.00	4,200.00	564.51	4,000.00	(200.00)	-4.76%
10-03 -32 -32600-5210	POSTAL SERVICES	115.89	-	4,167.49	100.00	100.00	5.64	100.00	100.00	5.64	100.00	-	-
10-03 -32 -32600-5230	TELECOMMUNICATIONS	2,806.42	3,274.00	-	3,600.00	3,600.00	1,678.89	3,600.00	3,600.00	1,678.89	5,000.00	1,400.00	38.89%
10-03 -32 -32600-5305	INSURANCE-VEHICLE	1,365.12	2,243.53	3,390.27	2,840.00	2,840.00	3,732.29	2,840.00	2,840.00	3,732.29	5,000.00	(2,840.00)	-100.00%
10-03 -32 -32600-5450	RENT	-	6,600.00	2,424.32	26,400.00	26,400.00	15,100.00	26,400.00	26,400.00	15,100.00	38,400.00	12,000.00	45.45%
10-03 -32 -32600-5510	MILEAGE	26.00	-	26,400.00	250.00	250.00	-	250.00	250.00	-	250.00	-	-
10-03 -32 -32600-5530	LODGING & MEALS	1,151.59	800.80	199.52	2,000.00	2,000.00	134.55	2,000.00	2,000.00	134.55	3,000.00	1,000.00	50.00%
10-03 -32 -32600-5540	SEMINARS & TUITIONS	2,000.00	1,312.23	1,019.96	3,500.00	3,500.00	3,277.00	3,500.00	3,500.00	3,277.00	16,000.00	12,500.00	357.14%
10-03 -32 -32600-5810	DUES	399.00	100.00	1,880.50	350.00	350.00	214.00	350.00	350.00	214.00	350.00	-	-
10-03 -32 -32600-6000	MATERIALS & SUPPLIES	-	748.82	-	-	-	-	-	-	-	-	-	-
10-03 -32 -32600-6001	OFFICE SUPPLIES	1,468.12	1,327.91	1,640.98	2,000.00	2,000.00	1,749.52	2,000.00	2,000.00	1,749.52	3,000.00	1,000.00	50.00%
10-03 -32 -32600-6008	VEHICLE/EQUIPMENT FUEL	24,000.73	24,451.60	20,667.88	25,000.00	25,000.00	6,134.65	25,000.00	25,000.00	6,134.65	25,000.00	-	-
10-03 -32 -32600-6009	VEHICLE/EQUIPMENT MAINTENANCE	13,827.01	10,791.03	17,121.86	14,000.00	14,000.00	4,181.83	14,000.00	14,000.00	4,181.83	50,000.00	36,000.00	257.14%
10-03 -32 -32600-6011	UNIFORMS & WEARING APPAREL	6,702.48	11,340.93	13,521.27	10,500.00	10,500.00	2,599.61	10,500.00	10,500.00	2,599.61	28,500.00	18,000.00	171.43%
10-03 -32 -32600-6020	BOOKS & SUBSCRIPTIONS	825.95	204.00	88.99	800.00	800.00	187.95	800.00	800.00	187.95	900.00	100.00	12.50%
10-03 -32 -32600-6030	MEDICAL SUPPLIES	14,731.75	36,379.34	33,064.65	36,000.00	36,000.00	12,272.59	36,000.00	36,000.00	12,272.59	37,000.00	1,000.00	2.78%
8000	CAPITAL OUTLAY	-	-	-	76,371.00	76,371.00	-	76,371.00	76,371.00	-	-	(76,371.00)	-100.00%
10-03 -32 -32600-8101	OFFICE EQUIPMENT	146.93	3,499.35	320.06	800.00	800.00	549.63	800.00	800.00	549.63	1,200.00	400.00	50.00%
10-03 -32 -32600-8102	OFFICE FURNITURE	392.26	8,668.90	-	700.00	700.00	485.47	700.00	700.00	485.47	1,000.00	300.00	42.86%
10-03 -32 -32600-8103	IT EQUIPMENT	660.77	1,699.09	8,506.11	4,500.00	4,500.00	445.98	4,500.00	4,500.00	445.98	4,500.00	-	-
10-03 -32 -32600-8104	COMMUNICATIONS EQUIPMENT	2,719.53	1,653.00	2,052.89	2,500.00	7,115.00	6,476.35	2,500.00	7,115.00	6,476.35	4,000.00	1,500.00	60.00%
10-03 -32 -32600-8106	MOTOR VEHICLES	149,419.00	-	301,554.00	-	-	7,500.00	-	-	7,500.00	-	-	-
10-03 -32 -32600-8108	EQUIPMENT-OTHER	16,057.75	44,697.74	56,334.92	20,850.00	20,850.00	15,296.11	20,850.00	20,850.00	15,296.11	51,552.67	30,702.67	147.26%
10-03 -32 -32600-8236	Tenant Leasehold Improvements	-	720.91	10,193.08	500.00	500.00	542.70	500.00	500.00	542.70	500.00	-	-
32600	EMS	1,419,488.56	1,624,766.78	2,288,967.22	2,132,218.16	2,160,040.10	1,068,321.71	2,132,218.16	2,160,040.10	1,068,321.71	2,564,363.67	432,145.51	20.27%
10-03 -33 -33300-3191	COUNSELING/RESIDENTIAL SERVICES	1,255.83	2,080.50	1,650.00	5,000.00	5,000.00	1,470.00	5,000.00	5,000.00	1,470.00	6,060.00	1,060.00	21.20%
10-03 -33 -33300-5210	POSTAL SERVICES	59.00	60.00	78.00	300.00	300.00	-	300.00	300.00	-	300.00	-	-
10-03 -33 -33300-5230	TELECOMMUNICATIONS	8.07	494.33	506.37	750.00	750.00	246.76	750.00	750.00	246.76	1,700.00	950.00	126.67%
10-03 -33 -33300-5510	MILEAGE	878.91	331.94	261.79	1,500.00	1,500.00	19.21	1,500.00	1,500.00	19.21	1,500.00	-	-
10-03 -33 -33300-5530	LODGING & MEALS	251.75	204.47	88.60	500.00	500.00	44.57	500.00	500.00	44.57	500.00	-	-
10-03 -33 -33300-5540	SEMINARS & TUITIONS	357.85	-	-	500.00	500.00	-	500.00	500.00	-	500.00	-	-
10-03 -33 -33300-5891	CRIME PREVENTION GRANT	6,493.82	7,831.39	3,622.00	8,079.00	8,079.00	225.00	8,079.00	8,079.00	225.00	8,079.00	-	-

Account No.	Account Name	FY21				FY22			
		FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	% Change
10-03-33-33300-6001	OFFICE SUPPLIES	491.10	4,070.93	989.72	750.00	750.00	358.57	700.00	-6.67%
10-03-33-33300-8101	OFFICE EQUIPMENT	1,674.86	1,700.47	2,625.88	2,200.00	2,200.00	549.51	2,200.00	-
33300 JUVENILE PROBATION		11,471.19	16,774.03	9,822.36	19,579.00	19,579.00	2,913.62	21,539.00	10.01%
10-03-33-33400-3111	INMATE MEDICAL EXPENSES	-	-	50.00	200.00	200.00	-	200.00	-
10-03-33-33400-3820	HOUSING OF INMATES	46.83	41.08	9.77	200.00	200.00	8.94	200.00	-
33400 CONFINEMENT OF PRISONERS		46.83	41.08	59.77	400.00	400.00	8.94	400.00	-
10-03-33-33401-1110	MEMBERS	675.00	600.00	525.00	1,000.00	1,000.00	-	1,000.00	-
10-03-33-33401-2100	FICA	51.64	45.89	40.17	76.50	76.50	-	76.50	-
10-03-33-33401-3111	INMATE MEDICAL EXPENSES	-	235,051.38	-	65,232.00	65,232.00	-	65,232.00	-
10-03-33-33401-7002	CENTRAL VIRGINIA REGIONAL JAIL	918,457.00	838,059.00	838,059.00	925,655.00	925,655.00	694,241.25	880,602.00	-4.87%
10-03-33-33401-7004	CVRJ OPERATING RESERVE ADJ	4,349.00	-	-	-	-	-	-	-
33401 REGIONAL JAIL		923,532.64	1,073,756.27	838,624.17	991,963.50	991,963.50	694,241.25	946,910.50	-4.54%
10-03-33-33402-3830	HOUSING OF JUVENILES	95,681.69	200,597.82	143,790.00	104,954.00	104,954.00	26,238.50	93,530.00	-10.88%
10-03-33-33402-5510	MILEAGE	-	146.16	145.53	500.00	500.00	-	500.00	-
33402 JUVENILE DETENTION		95,681.69	200,743.98	143,935.53	105,454.00	105,454.00	26,238.50	94,030.00	-10.83%
10-03-33-33403-5640	GENERAL CONTRIBUTION REQUEST	7,978.00	8,137.00	8,286.00	8,286.00	8,286.00	8,288.00	11,567.00	39.60%
10-03-33-33403-5890	DRUG COURT GRANT MATCH	-	-	-	-	-	-	20,000.00	280.97%
33403 JEFFERSON AREA COMMUNITY CORRECTIO		7,978.00	8,137.00	8,286.00	8,286.00	8,286.00	8,288.00	31,567.00	5.00%
10-03-34-34100-1310	Dept head FT straight pay	62,804.10	65,137.48	54,037.26	75,000.00	75,000.00	37,500.00	78,750.00	-100.00%
10-03-34-34100-1425	BUILDING INSPECTOR	35,142.80	37,175.84	34,276.80	44,000.00	44,000.00	21,999.96	18,528.00	-100.00%
10-03-34-34100-1426	BUILDING PERMIT TECHNICIAN	28,359.76	28,974.48	19,376.85	44,000.00	44,000.00	22,289.56	96,200.00	15.81%
10-03-34-34100-1445	SOIL & EROSION TECHNICIAN	42,012.60	42,923.04	44,210.64	44,763.33	44,763.33	22,289.56	13,383.00	46.09%
	Other FT straight pay	-	-	10,838.92	-	-	-	11.80	5.06%
10-03-34-34100-1900	PROJ ACCUMULATED LEAVE PAYOUT	-	-	-	-	-	-	11.80	5.06%
10-03-34-34100-2100	FICA	11,918.98	12,361.54	11,600.07	11,556.30	11,556.30	5,795.28	18,528.00	15.81%
10-03-34-34100-2210	VRS	9,244.83	9,228.24	8,025.19	12,682.94	12,682.94	6,331.77	18,528.00	46.09%
10-03-34-34100-2212	VRS HYBRID	4,824.04	4,848.48	3,788.90	4,219.60	4,219.60	1,559.76	4,219.60	-100.00%
10-03-34-34100-2214	VRS HYBRID 401A	635.20	662.22	556.14	440.00	440.00	220.01	4,760.00	-100.00%
10-03-34-34100-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD	374.56	390.72	294.88	233.20	233.20	116.64	245.00	5.06%
10-03-34-34100-2218	VRS RET - DC Voluntary Employer	141.71	144.96	404.19	-	-	550.01	-	6.63%
10-03-34-34100-2220	VRS-HEALTH INSURANCE CREDIT	151.64	139.51	119.52	212.89	212.89	106.20	227.00	1.04%
10-03-34-34100-2310	HEALTH INSURANCE	28,501.03	28,743.22	27,953.52	31,939.39	31,939.39	15,969.60	333.61	6.82%
10-03-34-34100-2400	GROUP LIFE INSURANCE	2,205.10	2,283.28	1,959.54	2,194.43	2,194.43	1,096.04	149.57	6.86%
10-03-34-34100-2700	WORKMAN'S COMPENSATION	2,828.00	3,664.00	4,426.32	4,454.36	4,454.36	2,871.48	305.64	6.86%
10-03-34-34100-3000	CONTRACTUAL SERVICES	-	972.71	4,909.12	-	-	-	-	-
10-03-34-34100-3166	TRAINING SERVICES	1,075.00	653.00	986.00	1,000.00	1,000.00	298.95	1,000.00	-
10-03-34-34100-3320	REPAIRS & MAINTENANCE EQUIPMENT	60.00	-	69.93	250.00	250.00	102.87	250.00	-
10-03-34-34100-3610	ADVERTISING	-	50.00	200.00	70.00	70.00	-	70.00	-
10-03-34-34100-5210	POSTAL SERVICES	100.00	100.00	100.00	100.00	100.00	115.00	100.00	-
10-03-34-34100-5230	TELECOMMUNICATIONS	1,001.31	922.91	845.85	500.00	500.00	456.47	900.00	80.00%
10-03-34-34100-5305	INSURANCE-VEHICLE	1,365.12	1,366.62	1,370.73	1,440.00	1,440.00	1,374.90	1,440.00	-
10-03-34-34100-5410	LEASE OFFICE EQUIPMENT	1,197.59	1,278.77	1,394.65	1,000.00	1,000.00	776.34	1,000.00	-
10-03-34-34100-5510	MILEAGE	-	-	168.48	-	-	-	-	-
10-03-34-34100-5530	LODGING & MEALS	126.55	98.40	167.49	300.00	300.00	-	300.00	-
10-03-34-34100-5540	SEMINARS & TUITIONS	75.00	85.00	-	250.00	250.00	-	250.00	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-03 -34 -34100-5810	DUES	495.00	535.00	378.00	500.00	500.00	-	500.00	-	
10-03 -34 -34100-6000	MATERIALS & SUPPLIES	-	-	-	-	6.20	6.20	-	-	
10-03 -34 -34100-6001	OFFICE SUPPLIES	988.71	840.12	1,130.37	700.00	700.00	297.06	700.00	-	
10-03 -34 -34100-6008	VEHICLE/EQUIPMENT FUEL	2,941.04	3,031.70	2,262.85	2,950.00	2,950.00	1,017.86	2,950.00	-	
10-03 -34 -34100-6009	VEHICLE/EQUIPMENT MAINTENANCE	3,875.93	1,529.08	436.94	1,700.00	1,700.00	613.56	1,700.00	-	
10-03 -34 -34100-6011	UNIFORMS & WEARING APPAREL	703.49	-	-	150.00	150.00	-	150.00	-	
10-03 -34 -34100-6020	BOOKS & SUBSCRIPTIONS	282.15	565.70	623.50	450.00	450.00	46.45	4,000.00	3,550.00	788.89%
10-03 -34 -34100-6023	FORMS	248.00	328.95	-	300.00	300.00	-	300.00	-	
10-03 -34 -34100-8101	OFFICE EQUIPMENT	486.90	-	385.96	450.00	450.00	27.93	450.00	-	
10-03 -34 -34100-8102	OFFICE FURNITURE	-	-	68.42	-	-	-	-	-	
10-03 -34 -34100-8103	IT EQUIPMENT	935.00	2,120.00	60.00	650.00	2,650.00	2,080.48	650.00	-	
10-03 -34 -34100-8106	MOTOR VEHICLES	-	21,109.60	31,019.42	-	-	-	30,000.00	30,000.00	#DIV/0!
10-03 -34 -34100-8108	EQUIPMENT-OTHER	-	-	-	-	-	-	-	-	
34100 BUILDING OFFICIAL		245,101.14	272,264.57	268,446.45	244,456.44	246,456.44	123,620.38	293,420.00	48,963.56	20.03%
34270 VA BUILDING PERMIT FEE		1,705.05	2,774.94	1,879.77	2,500.00	2,500.00	467.10	2,500.00	-	
10-03 -35 -35102-1310	SHELTER MANAGER	-	-	-	18,750.00	18,750.00	4,710.81	-	(18,750.00)	-100.00%
10-03 -35 -35102-1460	FULL-TIME OVERTIME	-	-	-	-	-	-	-	-	
10-03 -35 -35102-1510	PT PAY	-	-	-	50,592.10	50,592.10	-	93,005.00	42,412.90	83.83%
10-03 -35 -35102-2100	FICA	-	-	-	5,305.05	5,305.05	360.38	7,114.00	1,808.95	34.10%
10-03 -35 -35102-2210	VRS	-	-	-	-	-	-	-	-	
10-03 -35 -35102-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-	-	-	-	-	
10-03 -35 -35102-2310	HEALTH INSURANCE	-	-	-	1,118.78	1,118.78	756.51	1,500.00	381.22	34.07%
10-03 -35 -35102-2400	GROUP LIFE INSURANCE	-	-	-	-	-	67.00	-	-	
10-03 -35 -35102-2700	WORKMAN'S COMPENSATION	-	-	-	900.00	900.00	974.97	1,250.00	350.00	38.89%
10-03 -35 -35102-2999	EMPLOYEE TESTING	-	-	-	44,000.00	44,000.00	12,675.17	50,000.00	6,000.00	13.64%
10-03 -35 -35102-3110	EMPLOYEE MEDICAL EXPENSES	-	-	-	100.00	100.00	-	100.00	-	
10-03 -35 -35102-3118	VETERINARIAN MEDICAL EXPENSES	-	-	-	500.00	500.00	110.00	500.00	-	
10-03 -35 -35102-3119	BOARDING FEES FOR ANIMALS	-	-	-	-	-	-	-	-	
10-03 -35 -35102-3166	TRAINING SERVICES	-	-	-	250.00	250.00	-	250.00	-	
10-03 -35 -35102-3310	REPAIRS & MAINTENANCE-BUILDINGS	-	-	-	4,900.00	4,900.00	611.75	4,900.00	-	
10-03 -35 -35102-3313	MAINTENANCE - HARDWARE/SOFTWARE	-	-	-	-	-	-	-	-	
10-03 -35 -35102-3610	ADVERTISING	-	-	-	250.00	250.00	-	250.00	-	
10-03 -35 -35102-5110	ELECTRICITY	-	-	-	4,900.00	4,900.00	611.75	4,900.00	-	
10-03 -35 -35102-5130	WATER & SEWER	-	-	-	2,624.56	2,624.56	976.98	2,400.00	(224.56)	-8.56%
10-03 -35 -35102-5230	TELECOMMUNICATIONS	-	-	-	456.91	456.91	-	456.91	-	
10-03 -35 -35102-5305	INSURANCE-VEHICLE	-	-	-	-	-	-	-	-	
10-03 -35 -35102-5510	MILEAGE	-	-	-	-	-	-	-	-	
10-03 -35 -35102-5530	LODGING & MEALS	-	-	-	-	-	-	-	-	
10-03 -35 -35102-5540	SEMINARS & TUITIONS	-	-	-	100.00	100.00	-	100.00	-	
10-03 -35 -35102-5640	SPAY/NEUTER PROGRAM	-	-	-	-	-	-	-	-	
10-03 -35 -35102-5810	DUES	-	-	-	-	-	-	-	-	
10-03 -35 -35102-5870	REFUND DOG TAG FEE	-	-	-	-	-	-	-	-	
10-03 -35 -35102-6001	OFFICE SUPPLIES	-	-	-	800.00	800.00	308.19	800.00	-	
10-03 -35 -35102-6003	FEED & ANIMAL CARE SUPPLIES	-	-	-	2,500.00	2,500.00	349.99	2,500.00	-	
10-03 -35 -35102-6004	ANIMAL CARE MEDICAL SUPPLIES	-	-	-	4,000.00	4,000.00	-	4,000.00	-	
10-03 -35 -35102-6005	CLEANING & JANITORIAL SUPPLIES	-	-	-	3,000.00	3,000.00	656.92	2,500.00	(500.00)	-16.67%
10-03 -35 -35102-6008	VEHICLE/EQUIPMENT FUEL	-	-	-	800.00	800.00	57.96	800.00	-	
10-03 -35 -35102-6009	VEHICLE/EQUIPMENT MAINTENANCE	-	-	-	450.00	450.00	-	450.00	-	
10-03 -35 -35102-6011	UNIFORMS & WEARING APPAREL	-	-	-	-	-	-	-	-	

Account No.	Account Name	FY21				FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
		FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget to 1/5/21				
10-03 -35 -35102-6021	RECORD BOOKS & TAGS	-	-	-	1,000.00	208.96	800.00	(200.00)	-20.00%
10-03 -35 -35102-8102	OFFICE FURNITURE	79,236.16	80,953.20	83,381.52	142,147.40	22,825.59	173,425.91	31,278.51	22.00%
10-03 -35 -35102-8104	COMMUNICATIONS EQUIPMENT	23,208.90	23,367.25	24,002.43	85,383.18	42,358.00	55,715.00	(29,668.18)	-34.75%
10-03 -35 -35102-8106	MOTOR VEHICLES	39,372.13	42,603.84	40,529.68	23,939.05	10,371.42	37,716.00	13,776.95	57.55%
10-03 -35 -35102-8108	EQUIPMENT-OTHER	10,371.11	10,685.30	10,748.51	-	17,636.42	36,039.00	36,039.00	#DIV/0!
35102	Animal Shelter	6,988.74	6,913.10	7,120.80	7,812.70	5,140.98	9,904.00	2,091.30	26.77%
10-03 -35 -35103-1415	DEPARTMENT HEAD FT STRAIGHT PAY	71.40	64.80	66.72	9,042.08	4,485.68	9,717.00	674.92	7.46%
10-03 -35 -35103-1460	OVERTIME PAY	13,699.04	13,849.44	16,959.72	111.00	55.08	119.00	8.00	7.21%
10-03 -35 -35103-1510	OTHER FT STRAIGHT PAY	1,038.04	1,060.56	1,092.24	17,908.51	8,773.60	15,264.00	(2,644.51)	-14.77%
10-03 -35 -35103-2100	FICA	1,518.00	1,560.00	1,805.88	1,144.13	567.64	1,230.00	85.87	7.51%
10-03 -35 -35103-2210	VRS	478.53	948.87	215.68	1,287.06	927.90	1,600.00	312.94	24.31%
10-03 -35 -35103-2220	VRS-HEALTH INSURANCE CREDIT	20,028.49	23,410.12	24,952.14	-	67.00	-	-	-
10-03 -35 -35103-2310	HEALTH INSURANCE	75.00	1,623.00	119.00	100.00	-	100.00	-	-
10-03 -35 -35103-2400	GROUP LIFE INSURANCE	-	-	-	500.00	-	500.00	-	-
10-03 -35 -35103-2700	WORKMAN'S COMPENSATION	75.00	1,623.00	119.00	300.00	-	300.00	-	-
10-03 -35 -35103-3110	EMPLOYEE MEDICAL EXPENSES	464.50	51.84	207.04	250.00	-	250.00	-	-
10-03 -35 -35103-3118	VETERINARIAN MEDICAL EXPENSES	293.62	-	-	-	-	-	-	-
10-03 -35 -35103-3119	BOARDING FEES FOR ANIMALS	4,521.49	4,733.63	4,212.41	-	-	-	-	-
10-03 -35 -35103-3166	TRAINING SERVICES	-	-	-	-	-	-	-	-
3610	ADVERTISING	-	-	-	-	-	-	-	-
10-03 -35 -35103-3310	REPAIRS & MAINTENANCE-BUILDINGS	2,696.42	2,754.34	3,261.01	1,003.92	569.25	1,003.92	-	-
10-03 -35 -35103-3313	MAINTENANCE - HARDWARE/SOFTWARE	910.08	1,366.62	1,370.73	913.82	1,374.90	913.82	-	-
10-03 -35 -35103-3610	ADVERTISING	-	-	-	-	-	-	-	-
10-03 -35 -35103-5110	ELECTRICITY	-	106.82	-	200.00	-	200.00	-	-
10-03 -35 -35103-5130	WATER & SEWER	-	241.79	404.37	200.00	-	200.00	-	-
10-03 -35 -35103-5230	TELECOMMUNICATIONS	-	-	-	200.00	-	200.00	-	-
10-03 -35 -35103-5305	INSURANCE-VEHICLE	-	-	200.00	200.00	-	200.00	-	-
10-03 -35 -35103-5510	MILEAGE	-	-	-	-	-	-	-	-
10-03 -35 -35103-5530	LODGING & MEALS	-	-	-	-	-	-	-	-
10-03 -35 -35103-5540	SEMINARS & TUITIONS	-	-	-	-	-	-	-	-
10-03 -35 -35103-5640	SPAY/NEUTER PROGRAM	-	-	-	-	-	-	-	-
10-03 -35 -35103-5810	DUES	113.00	76.00	70.00	-	70.00	100.00	100.00	#DIV/0!
10-03 -35 -35103-5870	REFUND DOG TAG FEE	886.00	58.00	-	-	-	-	-	-
10-03 -35 -35103-6001	OFFICE SUPPLIES	1,220.39	1,474.20	1,152.40	500.00	-	500.00	-	-
10-03 -35 -35103-6003	FEED & ANIMAL CARE SUPPLIES	1,764.81	2,088.20	933.16	-	-	-	-	-
10-03 -35 -35103-6004	ANIMAL CARE MEDICAL SUPPLIES	6,202.90	6,393.24	5,405.84	-	-	-	-	-
10-03 -35 -35103-6005	CLEANING & JANITORIAL SUPPLIES	2,558.82	2,317.96	1,819.40	4,800.00	8.95	4,800.00	-	-
10-03 -35 -35103-6008	VEHICLE/EQUIPMENT FUEL	5,023.85	5,354.23	4,374.74	2,550.00	1,166.17	2,550.00	-	-
10-03 -35 -35103-6009	VEHICLE/EQUIPMENT MAINTENANCE	2,770.39	1,424.20	2,779.88	600.00	214.62	600.00	-	-
10-03 -35 -35103-6011	UNIFORMS & WEARING APPAREL	319.60	460.53	1,945.05	600.00	-	600.00	-	-
10-03 -35 -35103-6021	RECORD BOOKS & TAGS	670.99	715.00	78.75	600.00	-	600.00	-	-
10-03 -35 -35103-8102	OFFICE FURNITURE	-	-	-	750.00	-	750.00	(150.00)	-20.00%
10-03 -35 -35103-8104	COMMUNICATIONS EQUIPMENT	-	138.40	-	140.00	19.99	140.00	-	-
10-03 -35 -35103-8106	MOTOR VEHICLES	-	33,565.58	-	-	-	-	-	-
10-03 -35 -35103-8108	EQUIPMENT-OTHER	2,068.26	948.18	426.79	750.00	39.95	750.00	-	-
35103	ANIMAL CONTROL	228,570.66	271,308.24	239,635.89	160,785.45	93,797.55	181,411.74	20,626.29	12.83%
10-03 -35 -35300-3112	MEDICAL EXAMINER EXPENSES	340.00	220.00	200.00	500.00	20.00	500.00	-	-
10-03 -35 -35300-3115	HUMAN BODY DISPOSITION	-	-	2,238.45	-	60.00	-	-	-
35300	MEDICAL EXAMINER	340.00	220.00	2,438.45	500.00	80.00	500.00	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-03 -35 -35600-5640	GENERAL CONTRIBUTION REQUEST	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	
35600	SERVICES TO ABUSED FAMILIES	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	
10-03 -35 -35700-2800	LODA FUND PAYMENT	51,254.00	42,510.00	46,292.00	50,458.28	50,459.28	34,725.75	53,853.00	3,394.72	6.73%
10-03 -35 -35700-5312	INSURANCE - ADM FEE	1,603.23	-	-	-	-	-	-	-	
35700	LINE OF DUTY ACT	52,857.23	42,510.00	46,292.00	50,458.28	50,459.28	34,725.75	53,853.00	3,394.72	6.73%
10-03 -35 -35800-5640	GENERAL CONTRIBUTION REQUEST	-	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,600.00	200.00	8.33%
35800	Foothills Child Advocacy Center	-	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,600.00	200.00	8.33%
10-04 -41 -42400-3157	CONSULTANT	-	8,653.85	-	-	-	-	900.00	-	
10-04 -41 -42400-3160	MONITORING	33,485.39	45,255.76	33,562.34	40,000.00	40,000.00	11,320.83	40,000.00	-	
10-04 -41 -42400-3165	OUTSIDE SERVICES	-	-	1,475.45	1,000.00	1,000.00	800.00	1,000.00	-	
10-04 -41 -42400-3172	PLANNING ASSISTANCE	1,104.00	692.38	-	1,750.00	1,750.00	-	1,750.00	-	
10-04 -41 -42400-3176	RECYCLING PROGRAM	56.47	151.16	-	-	-	-	-	-	
10-04 -41 -42400-3320	REPAIRS & MAINTENANCE-EQUIPMENT	-	-	-	900.00	900.00	-	900.00	-	
10-04 -41 -42400-3325	MAINT/SUPPORT CONTRACT-SCALES	-	-	-	-	-	-	-	-	
10-04 -41 -42400-3410	TRANSPORTATION CONTRACT	112,434.06	126,853.95	166,389.69	177,209.00	177,209.00	1,569.39	2,000.00	2,000.00	#DIV/0!
10-04 -41 -42400-3411	TRANSP CONTRACT-FUEL SURCHARGE	-	-	-	3,250.00	3,250.00	66,362.08	180,753.18	3,544.18	2.00%
10-04 -41 -42400-3412	TRANSP CONTRACT-FACILITY CHARGE	178,776.00	182,460.00	161,900.00	164,280.00	164,280.00	-	3,315.00	65.00	2.00%
10-04 -41 -42400-3413	TRANSPORTATION CONTRACT-DISPOSAL CH	130,963.18	143,637.41	166,543.21	172,415.00	172,415.00	62,500.00	167,565.60	3,285.60	2.00%
10-04 -41 -42400-5110	ELECTRICITY	3,749.16	3,275.64	2,899.75	4,000.00	4,000.00	72,550.50	172,415.00	-	
10-04 -41 -42400-5230	TELECOMMUNICATIONS	1,455.11	1,347.59	1,020.31	1,200.00	1,200.00	304.78	4,000.00	-	
10-04 -41 -42400-5510	MILEAGE	299.60	63.00	451.24	300.00	300.00	334.00	1,200.00	-	
10-04 -41 -42400-5530	LODGING & MEALS	300.49	-	253.68	300.00	300.00	-	300.00	-	
10-04 -41 -42400-5540	SEMINARS & TUITIONS	150.00	200.00	-	225.00	225.00	-	300.00	-	
10-04 -41 -42400-5800	MICELLANEOUS	300.00	180.00	-	200.00	200.00	-	225.00	-	
10-04 -41 -42400-5810	DUES	50.00	50.00	100.00	100.00	100.00	-	200.00	-	
10-04 -41 -42400-6022	SUPPLIES	272.98	537.40	868.78	500.00	500.00	474.99	100.00	-	
10-04 -41 -42400-8109	CHIPPING WOOD WASTE	11,300.00	12,500.00	12,700.00	13,000.00	13,000.00	500.00	500.00	1,000.00	7.69%
42400	TRANSFER STATION & RECYCLING CTR	474,696.44	525,858.14	548,164.45	580,629.00	580,629.00	216,216.57	14,000.00	9,894.78	1.70%
10-04 -42 -43200-1311	DEPARTMENT HEAD FT STRAIGHT PAY	48,480.34	49,530.96	51,016.80	52,929.96	52,929.96	26,146.12	57,585.00	4,655.04	8.79%
	OTHER FT STRAIGHT PAY	-	-	-	-	-	-	74,062.00	74,062.00	#DIV/0!
10-04 -42 -43200-1313	Assistant Manager	-	-	-	39,237.85	39,237.85	19,602.60	(39,237.85)	(39,237.85)	-100.00%
10-04 -42 -43200-1435	MAINTENANCE TECHNICIAN	-	10,189.78	39,139.92	29,120.00	29,120.00	14,733.30	(29,120.00)	(29,120.00)	-100.00%
10-04 -42 -43200-1436	CUSTODIAN	23,881.96	24,399.36	26,105.18	3,817.06	3,817.06	-	6,132.00	2,314.94	60.65%
10-04 -42 -43200-1460	Full time OT	-	-	-	405.72	405.72	-	(405.72)	(405.72)	-100.00%
10-04 -42 -43200-1516	PART-TIME CUSTODIAN	1,805.00	1,591.20	165.53	1,056.26	1,056.26	-	(1,056.26)	(1,056.26)	-100.00%
10-04 -42 -43200-1565	PART-TIME MAINTENANCE	6,834.21	4,562.60	272.33	-	-	-	-	-	
10-04 -42 -43200-1900	PROJ ACCUMULATED LEAVE PAYOUT	-	294.30	1,422.42	-	-	-	-	-	
10-04 -42 -43200-2100	FICA	-	-	-	9,398.43	9,398.43	4,397.62	10,540.00	1,141.57	12.15%
10-04 -42 -43200-2210	VRS	5,560.76	6,282.10	8,575.85	5,605.28	5,605.28	2,768.88	8,335.72	8,335.72	148.71%
10-04 -42 -43200-2212	VRS HYBRID	6,382.45	6,313.71	4,714.44	6,409.92	6,409.92	2,802.90	(6,409.92)	(6,409.92)	-100.00%
10-04 -42 -43200-2214	VRS HYBRID 401A	-	91.66	608.73	683.58	683.58	343.42	(683.58)	(683.58)	-100.00%
10-04 -42 -43200-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD	-	54.08	322.28	362.30	362.30	181.82	30.70	30.70	8.47%
10-04 -42 -43200-2218	VRS RET DC Vol Emp	-	691.16	97.87	145.60	145.60	490.09	(145.60)	(145.60)	-100.00%
10-04 -42 -43200-2220	VRS-HEALTH INSURANCE CREDIT	65.18	66.38	92.70	157.68	157.68	78.62	14.32	14.32	9.08%
10-04 -42 -43200-2310	HEALTH INSURANCE	13,734.75	16,415.33	21,818.26	22,712.40	22,712.40	11,356.20	22,896.00	183.60	0.81%

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-04 -42 -43200-2400	GROUP LIFE INSURANCE	948.33	1,089.06	1,520.74	1,625.26	1,625.26	810.64	1,764.00	138.74	8.54%
10-04 -42 -43200-2700	WORKMAN'S COMPENSATION	1,231.00	1,672.00	1,754.28	2,079.90	2,079.90	1,540.83	3,000.00	920.10	44.24%
10-04 -42 -43200-3165	OUTSIDE SERVICES	25,786.08	92,769.70	27,628.77	36,000.00	36,000.00	5,178.79	36,000.00	-	-
10-04 -42 -43200-3166	TRAINING SERVICES	-	-	-	250.00	250.00	-	250.00	-	-
10-04 -42 -43200-3172	PLANNING ASSISTANCE	749.00	-	-	-	-	-	-	-	-
10-04 -42 -43200-3310	REPAIRS & MAINTENANCE-BUILDINGS	15,206.37	32,130.34	23,809.84	39,000.00	39,000.00	8,141.11	39,000.00	-	-
10-04 -42 -43200-3320	REPAIRS & MAINTENANCE-EQUIPMENT	-	-	-	500.00	500.00	-	500.00	-	-
10-04 -42 -43200-3323	MAINTENANCE/SUPPORT CONTRACT	24,189.56	26,748.54	26,449.92	37,500.00	37,500.00	9,569.77	37,500.00	-	-
10-04 -42 -43200-3610	ADVERTISING	-	-	-	300.00	300.00	-	300.00	-	-
10-04 -42 -43200-5110	ELECTRICITY	97,550.54	105,801.15	100,200.13	110,000.00	110,000.00	53,014.18	110,000.00	-	-
10-04 -42 -43200-5120	HEATING SERVICES	22,979.79	19,301.37	14,217.47	20,000.00	20,000.00	6,681.30	20,000.00	-	-
10-04 -42 -43200-5130	WATER & SEWER	9,424.17	12,247.49	12,349.38	13,000.00	13,000.00	6,559.73	13,000.00	-	-
10-04 -42 -43200-5230	TELECOMMUNICATIONS	74,012.82	74,350.98	73,717.07	75,000.00	75,000.00	33,361.70	75,000.00	-	-
10-04 -42 -43200-5240	ALARM SYSTEM	3,183.36	3,755.33	4,749.42	4,000.00	4,000.00	1,819.60	4,000.00	-	-
10-04 -42 -43200-5305	INSURANCE-VEHICLE	1,820.16	1,822.16	1,827.64	1,827.64	1,827.64	1,833.20	1,827.64	-	-
10-04 -42 -43200-5306	INSURANCE-PROPERTY	12,357.00	12,588.00	12,906.00	12,906.00	12,906.00	13,040.00	12,906.00	-	-
10-04 -42 -43200-5307	INSURANCE-GENERAL LIABILITY	7,754.00	7,855.00	7,871.00	7,871.00	7,871.00	7,871.00	7,871.00	-	-
10-04 -42 -43200-5308	INSURANCE-BOILER & MACHINERY	1,377.00	1,395.00	1,376.00	1,376.00	1,376.00	1,377.00	1,376.00	-	-
10-04 -42 -43200-5309	INSURANCE-PUBLIC OFFICIALS LIAB	6,107.00	6,186.00	4,819.00	4,819.00	4,819.00	4,819.00	4,819.00	-	-
10-04 -42 -43200-5310	INSURANCE-INCREASED LIMITS	2,359.00	2,469.00	3,674.00	3,674.00	3,674.00	3,774.00	3,674.00	-	-
10-04 -42 -43200-5311	INSURANCE-CRIME	750.00	750.00	750.00	750.00	750.00	750.00	750.00	-	-
10-04 -42 -43200-5312	INSURANCE-ADM FEE	2,100.00	2,100.00	2,112.50	1,225.00	1,225.00	1,390.00	1,225.00	-	-
5314 INSURANCE-CYBER					-	-	750.00	-	-	-
10-04 -42 -43200-5420	LEASE UNIFORMS & MATS	5,097.66	5,072.10	5,108.81	6,000.00	6,000.00	2,581.41	6,000.00	-	-
10-04 -42 -43200-5510	MILEAGE	-	(154.26)	-	300.00	300.00	-	300.00	-	-
10-04 -42 -43200-5530	LODGING & MEALS	-	7.30	-	100.00	100.00	-	100.00	-	-
10-04 -42 -43200-5540	SEMINARS & TUITIONS	-	40.00	-	-	-	-	-	-	-
10-04 -42 -43200-5810	DUES	150.00	-	225.00	100.00	100.00	200.00	100.00	-	-
10-04 -42 -43200-6001	OFFICE SUPPLIES	-	47.85	345.65	100.00	100.00	6.80	100.00	-	-
10-04 -42 -43200-6005	CLEANING & JANITORIAL SUPPLIES	5,003.64	2,370.86	5,677.31	6,000.00	6,000.00	2,251.47	6,000.00	-	-
10-04 -42 -43200-6007	REPAIRS & MAINTENANCE-SUPPLIES	5,007.70	4,237.76	2,583.84	5,500.00	5,500.00	4,295.22	5,500.00	-	-
10-04 -42 -43200-6008	VEHICLE/EQUIPMENT FUEL	3,101.51	3,379.44	3,874.85	3,500.00	3,500.00	2,630.76	5,000.00	1,500.00	42.86%
10-04 -42 -43200-6009	VEHICLE/EQUIPMENT MAINTENANCE	3,955.27	4,148.61	2,738.80	5,000.00	5,000.00	2,901.36	5,000.00	-	-
10-04 -42 -43200-6011	UNIFORMS & WEARING APPAREL	184.22	35.98	338.69	640.00	640.00	185.00	640.00	-	-
10-04 -42 -43200-8107	TOOLS & RELATED EQUIPMENT	527.59	540.42	302.12	1,000.00	1,000.00	241.52	1,000.00	-	-
10-04 -42 -43200-8108	EQUIPMENT-OTHER	6,993.83	3,065.22	614.90	5,000.00	5,000.00	-	5,000.00	-	-
10-04 -42 -43200-8112	HVAC REPLACEMENTS (Cap Budg)	-	-	-	25,038.64	25,038.64	12,519.32	-	-	-
10-04 -42 -43200-8115	Equipment replacement (Cap budg)	-	-	-	4,400.00	4,400.00	-	4,400.00	-	-
10-04 -42 -43200-8231	DSS ROOF REPLACEMENT	-	22,318.00	-	-	-	-	-	-	-
10-04 -42 -43200-8232	CTHOUSE BELL TOWER REPAIR	-	2,450.00	-	-	-	-	-	-	-
10-04 -42 -43200-8XXX	Estes House Parking Lot Paving	-	-	18,940.00	-	-	2,100.00	-	-	-
10-04 -42 -43200-8237	Cthouse Sec Improvements	-	-	27,754.63	-	6,271.00	4,171.17	-	-	-
10-04 -42 -43200-8238	Court Security Systems	-	-	27,624.50	-	9,519.70	3,840.00	-	-	-
10-04 -42 -43200-8241	Timberland Reseeding	-	-	-	-	-	-	-	-	-
43200	FACILITIES & MAINTENANCE	446,651.25	573,073.02	615,672.86	583,385.84	624,215.18	283,107.45	599,623.64	16,237.80	2.78%
10-05 -51 -51100-5610	LOCAL HEALTH DEPARTMENT	140,412.00	140,412.00	158,700.00	165,565.00	165,565.00	124,173.75	170,532.00	4,967.00	3.00%
51100	MADISON HEALTH DEPARTMENT	140,412.00	140,412.00	158,700.00	165,565.00	165,565.00	124,173.75	170,532.00	4,967.00	3.00%
10-05 -51 -51500-5640	GENERAL CONTRIBUTION REQUEST	2,500.00	2,500.00	-	-	-	-	-	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
51500	MADISON FREE CLINIC	2,500.00	2,500.00	-	-	-	-	-	-	-
10-05 -51 -51700-5640	PIEDMONT REGIONAL DENTAL CLINIC	-	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	-	(2,500.00)	-100.00%
51700	PIEDMONT REGIONAL DENTAL CLINIC	-	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	-	(2,500.00)	-100.00%
10-05 -52 -52200-5620	MENTAL HEALTH	75,979.00	75,979.00	88,241.00	104,560.00	104,560.00	78,420.00	161,410.00	56,850.00	54.37%
10-05 -52 -52200-5622	RRRC CRISIS INTERVENTION TEAM (CIT)	5,488.00	5,488.00	5,653.00	5,553.00	5,553.00	4,164.75	16,219.00	10,666.00	192.08%
52200	RAPPAHANNOCK RAPIDAN COMMUNITY S	81,467.00	81,467.00	93,894.00	110,113.00	110,113.00	82,584.75	177,629.00	67,516.00	61.32%
10-05 -52 -53300-5449	TAX RELIEF FOR ELDERLY VETERANS,	(65,839.67)	-	-	-	-	-	-	-	-
53300	TAX RELIEF FOR ELDERLY VETERANS,	(65,839.67)	-	-	-	-	-	-	-	-
10-06 -61 -66100-5640	GENERAL CONTRIBUTION REQUEST	3,620.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	-
66100	GERMANNA COMMUNITY COLLEGE	3,620.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	-
10-07 -71 -71100-1310	DEPARTMENT HEAD FT STRAIGHT PAY	37,440.00	38,562.72	39,642.48	42,573.69	42,573.69	20,798.32	52,000.00	9,426.31	22.14%
10-07 -71 -71100-1460	OTHER FT STRAIGHT PAY	5,616.00	6,757.83	3,202.08	5,737.87	5,737.87	853.32	43,243.00	37,505.13	653.64%
10-07 -71 -71100-1750	OFFICE MANAGER	-	34,770.57	36,358.32	37,833.70	37,833.70	18,670.96	7,286.00	(37,833.70)	-100.00%
10-07 -71 -71100-2100	FICA	2,533.14	5,331.73	5,212.18	5,737.87	5,737.87	2,679.64	10,086.00	1,548.13	26.98%
10-07 -71 -71100-2210	VRS	3,302.18	3,293.28	3,385.44	4,508.55	4,508.55	2,202.52	10,086.00	5,577.45	123.71%
10-07 -71 -71100-2212	VRS HYBRID	-	2,003.22	1,832.40	3,439.08	3,439.08	1,323.80	(3,439.08)	(3,439.08)	-100.00%
10-07 -71 -71100-2214	VRS HYBRID 401A	-	353.61	363.60	378.34	378.34	186.72	(378.34)	(378.34)	-100.00%
10-07 -71 -71100-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD	-	208.76	192.96	200.52	200.52	99.08	229.00	28.48	14.20%
10-07 -71 -71100-2218	VRS RET - DC Voluntary Employer	-	662.94	908.88	189.17	189.17	466.76	(189.17)	(189.17)	-100.00%
10-07 -71 -71100-2220	VRS-HEALTH INSURANCE CREDIT	33.60	59.25	60.72	104.53	104.53	51.32	124.00	19.47	18.63%
10-07 -71 -71100-2310	HEALTH INSURANCE	8,329.36	14,365.71	20,070.60	21,601.68	21,601.68	10,800.84	21,820.00	218.32	1.01%
10-07 -71 -71100-2400	GROUP LIFE INSURANCE	490.56	968.40	995.76	1,077.46	1,077.46	528.88	1,276.00	198.54	18.43%
10-07 -71 -71100-2700	WORKMAN'S COMPENSATION	833.00	1,521.00	1,786.96	1,985.52	1,985.52	1,409.97	2,150.00	164.48	8.28%
10-07 -71 -71100-5640	GENERAL CONTRIBUTION REQUEST	175,290.00	210,300.00	261,200.00	246,445.00	246,445.00	143,761.25	133,888.00	(112,557.00)	-45.67%
71100	PARKS & RECREATION	233,867.84	319,159.02	375,212.38	371,812.98	371,812.98	203,833.38	272,102.00	(99,710.98)	-26.82%
10-07 -72 -72601-5640	GENERAL CONTRIBUTION REQUEST	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-	-
72601	BOYS AND GIRLS CLUB	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-	-
10-07 -72 -72602-5640	GENERAL CONTRIBUTION REQUEST	500.00	500.00	500.00	500.00	500.00	500.00	500.00	-	-
72602	SENIOR CENTER	500.00	500.00	500.00	500.00	500.00	500.00	500.00	-	-
10-07 -72 -72604-5640	GENERAL CONTRIBUTION REQUEST	500.00	500.00	500.00	500.00	500.00	500.00	500.00	-	-
72604	MADISON COUNTY FAIR	500.00	500.00	500.00	500.00	500.00	500.00	500.00	-	-
10-07 -73 -73100-5640	GENERAL CONTRIBUTION REQUEST	124,772.00	131,972.00	143,600.00	143,600.00	143,600.00	83,766.68	152,100.00	8,500.00	5.92%
73100	MADISON LIBRARY	124,772.00	131,972.00	143,600.00	143,600.00	143,600.00	83,766.68	152,100.00	8,500.00	5.92%
10-08 -81 -81100-3166	TRAINING SERVICES	-	-	-	1,500.00	1,500.00	-	1,500.00	-	-
10-08 -81 -81100-3172	PLANNING ASSISTANCE	5,250.00	-	-	-	-	-	-	-	-
10-08 -81 -81100-3213	COMMITTEE MEMBERS	10,285.00	9,565.00	8,555.00	10,440.00	10,440.00	5,010.00	10,440.00	-	-
10-08 -81 -81100-3214	COMMITTEE CLERICAL	1,725.00	1,725.00	1,575.00	1,900.00	1,900.00	-	1,900.00	-	-
10-08 -81 -81100-6001	OFFICE SUPPLIES	134.79	297.75	59.45	300.00	300.00	80.72	300.00	-	-
10-08 -81 -81100-8103	IT EQUIPMENT	1,270.00	-	-	-	-	-	-	-	-
81100	PLANNING COMMISSION	18,664.79	11,587.75	10,189.45	14,140.00	14,140.00	5,090.72	14,140.00	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-08 -81 -81101-1310	DEPARTMENT HEAD FT STRAIGHT PAY	59,774.02	50,891.20	62,901.44	71,414.00	71,414.00	34,637.96	81,719.00	10,305.00	14.43%
10-08 -81 -81101-1420	OTHER FT STRAIGHT PAY	40,142.46	41,012.40	42,242.74	42,000.00	42,000.00	21,000.00	47,000.00	5,000.00	11.90%
10-08 -81 -81101-1560	PART-TIME CLERICAL	-	1,170.50	200.00	200.00	200.00	-	-	(200.00)	-100.00%
10-08 -81 -81101-1900	PROJ ACCUMULATED LEAVE PAYOUT	-	7,046.40	1,723.78	7,489.55	7,489.55	3,613.34	9,848.00	2,358.45	31.49%
10-08 -81 -81101-2100	FICA	7,064.58	6,977.89	8,058.83	7,562.74	7,562.74	3,668.17	13,631.00	6,068.26	80.24%
10-08 -81 -81101-2210	VRS	8,812.56	7,848.76	8,979.31	4,027.80	4,027.80	2,013.96	(4,027.80)	(4,027.80)	-100.00%
10-08 -81 -81101-2212	VRS HYBRID	-	-	-	420.00	420.00	210.00	(420.00)	(420.00)	-100.00%
10-08 -81 -81101-2214	VRS HYBRID 401A	-	-	-	222.60	222.60	111.36	249.00	26.40	11.86%
10-08 -81 -81101-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD)	-	-	-	147.44	147.44	72.40	167.00	19.56	13.27%
10-08 -81 -81101-2220	VRS-HEALTH INSURANCE CREDIT	90.08	73.68	84.12	24,368.59	24,368.59	12,184.20	24,641.00	272.41	1.12%
10-08 -81 -81101-2310	HEALTH INSURANCE	13,699.04	12,155.10	20,702.40	1,519.75	1,519.75	745.52	1,725.00	205.25	13.51%
10-08 -81 -81101-2400	GROUP LIFE INSURANCE	1,308.98	1,203.96	1,337.39	1,976.22	1,976.22	1,299.96	2,200.00	223.78	11.32%
10-08 -81 -81101-2700	WORKMAN'S COMPENSATION	1,289.00	1,317.00	1,805.94	-	-	-	-	-	-
10-08 -81 -81101-3130	MANAGEMENT CONSULTING SERVICES	-	1,500.00	-	-	-	-	-	-	-
10-08 -81 -81101-3145	DATA PROCESSING SERVICES	-	100.00	-	-	-	-	-	-	-
10-08 -81 -81101-3165	OUTSIDE SERVICES	-	2,365.00	-	-	-	-	-	-	-
10-08 -81 -81101-3310	REPAIRS & MAINTENANCE-BUILDINGS	-	-	-	300.00	300.00	-	300.00	-	-
10-08 -81 -81101-3320	REPAIRS & MAINTENANCE EQUIPMENT	170.00	-	300.00	2,500.00	2,500.00	1,213.00	2,500.00	-	-
10-08 -81 -81101-3610	ADVERTISING	2,025.42	1,625.92	3,000.00	800.00	800.00	491.35	800.00	-	-
10-08 -81 -81101-5210	POSTAL SERVICES	494.00	802.00	1,200.00	300.00	300.00	-	300.00	-	-
10-08 -81 -81101-5230	TELECOMMUNICATIONS	-	-	100.00	800.00	800.00	776.36	800.00	-	-
10-08 -81 -81101-5410	LEASE OFFICE EQUIPMENT	1,197.56	1,278.77	1,550.00	300.00	300.00	-	300.00	-	-
10-08 -81 -81101-5530	LODGING & MEALS	-	3,077.75	-	-	-	-	-	-	-
10-08 -81 -81101-5811	BENEVOLENCE & GIFTS	-	321.75	-	-	-	-	-	-	-
10-08 -81 -81101-6001	OFFICE SUPPLIES	1,454.63	1,303.43	1,550.00	1,200.00	1,200.00	464.76	1,200.00	-	-
10-08 -81 -81101-8101	OFFICE EQUIPMENT	-	150.00	200.00	100.00	100.00	-	100.00	-	-
10-08 -81 -81101-8103	IT EQUIPMENT	-	366.00	1,100.00	1,100.00	1,100.00	-	1,100.00	-	-
81101 ZONING & PLANNING		137,522.33	142,587.51	157,035.95	168,748.69	168,748.69	82,502.34	188,580.00	19,831.31	11.75%
10-08 -81 -81110-1310	DEPARTMENT HEAD FT STRAIGHT PAY	67,846.40	69,316.56	71,396.16	72,288.60	72,288.60	35,995.56	76,840.00	4,551.40	6.30%
10-08 -81 -81110-1560	Part time pay	5,311.45	5,281.11	5,300.27	5,714.53	5,714.53	2,276.90	6,108.00	393.47	6.89%
10-08 -81 -81110-2100	FICA	5,541.43	5,703.32	5,887.07	5,967.24	5,967.24	2,937.90	6,346.00	378.76	6.35%
10-08 -81 -81110-2210	VRS	-	-	-	-	-	-	8,137.00	8,137.00	#DIV/0!
10-08 -81 -81110-2212	VRS HYBRID	4,626.58	3,493.44	3,598.32	6,571.03	6,571.03	2,552.12	-	(6,571.03)	-100.00%
10-08 -81 -81110-2214	VRS HYBRID 401A	678.56	693.12	714.00	722.89	722.89	359.96	(722.89)	(722.89)	-100.00%
10-08 -81 -81110-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLD)	400.38	408.96	378.48	383.13	383.13	190.80	407.00	23.87	6.23%
10-08 -81 -81110-2218	VRS RET - DC Voluntary Employer	679.06	1,732.80	1,784.88	361.44	361.44	899.88	(361.44)	(361.44)	-100.00%
10-08 -81 -81110-2220	VRS-HEALTH INSURANCE CREDIT	61.10	55.44	57.12	93.98	93.98	46.80	100.00	6.02	6.41%
10-08 -81 -81110-2400	GROUP LIFE INSURANCE	888.72	908.16	935.28	968.67	968.67	482.32	1,030.00	61.33	6.33%
10-08 -81 -81110-2700	WORKMAN'S COMPENSATION	57.00	55.00	56.04	62.40	62.40	86.40	100.00	37.60	60.26%
10-08 -81 -81110-3314	WEBSITE MANAGEMENT	-	320.00	480.00	500.00	500.00	-	500.00	-	-
10-08 -81 -81110-3316	MAINTENANCE OF SIGNS	-	-	-	200.00	200.00	-	200.00	-	-
10-08 -81 -81110-3510	PRINTING	-	88.00	-	800.00	800.00	-	800.00	-	-
10-08 -81 -81110-3610	ADVERTISING	973.00	-	1,809.18	1,000.00	1,000.00	237.00	1,000.00	-	-
10-08 -81 -81110-3611	ADVERTISING-CRUSH FRIDAY	3,180.00	6,677.10	-	-	10,000.00	7,625.78	7,000.00	1,000.00	16.67%
10-08 -81 -81110-5110	ELECTRICITY	5,607.36	5,451.29	5,213.09	6,000.00	6,000.00	520.23	250.00	-	-
10-08 -81 -81110-5210	POSTAL SERVICES	-	1.15	-	250.00	250.00	-	2,400.00	100.00	4.35%
10-08 -81 -81110-5230	TELECOMMUNICATIONS	2,128.50	2,218.81	2,317.93	2,300.00	2,300.00	995.85	600.00	-	-
10-08 -81 -81110-5306	INSURANCE - PROPERTY	-	-	-	600.00	600.00	-	600.00	-	-
10-08 -81 -81110-5450	RENT	16,900.56	16,900.56	17,953.62	21,112.80	21,112.80	12,315.80	(21,112.80)	(21,112.80)	-100.00%

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-08 -81 -81110-5510	MILEAGE	1,006.42	583.98	681.80	500.00	500.00	31.05	1,000.00	500.00	100.00%
10-08 -81 -81110-5530	LODGING & MEALS	642.85	272.65	321.40	800.00	800.00	-	1,800.00	1,000.00	125.00%
10-08 -81 -81110-5540	SEMINARS & TUITIONS	960.00	787.25	252.00	500.00	500.00	40.00	1,000.00	500.00	100.00%
10-08 -81 -81110-5810	DUES	250.00	-	300.00	300.00	300.00	250.00	1,000.00	700.00	233.33%
10-08 -81 -81110-5811	Cen Va Small Bus Development Ctr							500.00	500.00	#DIV/0!
10-08 -81 -81110-6001	OFFICE SUPPLIES	333.94	199.69	472.08	500.00	500.00	126.12	800.00	300.00	60.00%
10-08 -81 -81110-6012	PROMOTION SUPPLIES	1,431.59	130.38	1,280.90	2,500.00	2,500.00	-	2,500.00	-	-
10-08 -81 -81110-8103	IT EQUIPMENT	-							(10,578.71)	-8.08%
81110 ECONOMIC DEVELOPMENT		119,504.90	121,278.77	121,189.62	130,996.71	140,996.71	67,970.47	120,418.00		
10-08 -81 -81111-5640	GENERAL CONTRIBUTION REQUEST	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	-
81111 CENTRAL VA ECON DEVELOP PSHIP		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	-
10-08 -81 -81300-5640	GENERAL CONTRIBUTION REQUEST	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	-	-
81300 FOOTHILLS HOUSING CORPORATION		7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	-	-
10-08 -81 -81301-5640	GENERAL CONTRIBUTION REQUEST	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	-
81301 AGING TOGETHER		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	-
10-08 -81 -81400-1520	CLERICAL	-	552.00	618.00	500.00	500.00	-	500.00	-	-
10-08 -81 -81400-2100	FICA	-	42.22	47.26	60.00	60.00	-	60.00	-	-
10-08 -81 -81400-3213	COMMITTEE MEMBERS	660.00	390.00	660.00	960.00	960.00	90.00	960.00	-	-
10-08 -81 -81400-3214	COMMITTEE CLERICAL	500.00	-	300.00	800.00	800.00	100.00	800.00	-	-
10-08 -81 -81400-3610	ADVERTISING	630.00	1,078.00	2,638.00	1,350.00	1,350.00	408.00	1,350.00	-	-
10-08 -81 -81400-5210	POSTAL SERVICES	27.93	103.05	15.75	150.00	150.00	-	150.00	-	-
10-08 -81 -81400-6001	OFFICE SUPPLIES	15.78	80.81	-	100.00	100.00	140.00	100.00	-	-
81400 BOARD OF ZONING APPEALS		1,833.71	2,246.08	4,279.01	3,920.00	3,920.00	738.00	3,920.00	-	-
10-08 -81 -81401-2100	FICA	-	-	-	-	-	-	-	-	-
10-08 -81 -81401-3213	COMMITTEE MEMBERS	-	-	-	300.00	300.00	-	300.00	-	-
10-08 -81 -81401-3214	COMMITTEE CLERICAL	-	-	-	100.00	100.00	-	100.00	-	-
81401 BUILDING CODE APPEALS BOARD		-	-	-	400.00	400.00	-	400.00	-	-
10-08 -81 -81600-5640	GENERAL CONTRIBUTION REQUEST	10,736.88	10,673.80	10,673.80	10,833.16	10,833.16	10,833.16	10,833.16	-	-
10-08 -81 -81600-5652	REGIONAL HOUSING & HOMELESSNESS PRE	5,548.42	5,548.42	5,548.42	5,548.42	5,548.42	5,548.42	5,548.42	-	-
10-08 -81 -81600-5653	FOOTHILLS EXPRESS (TRANSPORT)	4,758.00	5,024.00						-	-
81600 RAPPAHANNOCK-RAPIDAN PLANNING DIS		21,043.30	21,246.22	16,222.22	16,381.58	16,381.58	16,381.58	16,381.58	-	-
10-08 -81 -81601-5640	GENERAL CONTRIBUTION REQUEST	-	-	-	5,000.00	5,000.00	5,000.00	5,000.00	-	-
81601 VA REGIONAL TRANSIT		-	-	-	5,000.00	5,000.00	5,000.00	5,000.00	-	-
10-08 -81 -81700-3192	911 ADDRESS MAINTENANCE	3,835.00	2,400.00	6,000.00	6,000.00	6,000.00	3,000.00	6,000.00	-	-
10-08 -81 -81700-3194	TAX MAP UPDATES	3,782.50	2,975.00	2,800.00	3,500.00	3,500.00	-	3,500.00	-	-
10-08 -81 -81700-3195	ESRI SOFTWARE UPDATES	1,500.00	1,500.00	2,242.50	5,382.00	5,382.00	1,891.25	5,382.00	-	-
10-08 -81 -81700-3326	MAINT & SUPPORT - TABLET GIS	581.55	-	1,500.00	1,500.00	1,500.00	-	1,500.00	-	-
10-08 -81 -81700-6001	OFFICE SUPPLIES	550.62	276.42	-	300.00	300.00	-	300.00	-	-
81700 GEOGRAPHIC INFORMATION SYSTEM		10,249.67	7,151.42	12,542.50	16,682.00	16,682.00	4,891.25	16,682.00	-	-
10-08 -81 -81800-5640	GENERAL CONTRIBUTION REQUEST	-	500.00	500.00	500.00	500.00	-	500.00	-	-
81800 VIRGINIA CAREER WORKS-PIEDMONT		-	500.00	500.00	500.00	500.00	-	500.00	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
10-08 -81 -81900-5630	GENERAL CONTRIBUTION REQUEST	47,585.00	47,585.00	47,585.00	47,585.00	47,585.00	23,792.50	47,585.00	-	-
81900	SKYLINE CAP	47,585.00	47,585.00	47,585.00	47,585.00	47,585.00	23,792.50	47,585.00	-	-
10-08 -82 -82200-5646	GENERAL CONTRIBUTION REQUEST	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	-
82200	RAPPAHANNOCK RIVER BASIN COMMISSIO	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	-
10-08 -82 -82400-5640	GENERAL CONTRIBUTION REQUEST	34,587.00	29,321.00	29,321.00	29,321.00	29,321.00	14,660.60	31,333.00	2,012.00	6.86%
82400	CULPEPER SOIL & WATER CONSERVATION	34,587.00	29,321.00	29,321.00	29,321.00	29,321.00	14,660.60	31,333.00	2,012.00	6.86%
10-08 -82 -82500-5640	GENERAL CONTRIBUTION REQUEST	5,984.46	5,941.98	5,941.98	5,941.98	5,941.98	5,941.98	5,941.98	-	-
82500	FORESTRY SERVICE	5,984.46	5,941.98	5,941.98	5,941.98	5,941.98	5,941.98	5,941.98	-	-
10-08 -83 -83400-5640	GENERAL CONTRIBUTION REQUEST	750.00	750.00	750.00	750.00	750.00	750.00	750.00	-	-
83400	NORTHERN VA 4-H	750.00	750.00	750.00	750.00	750.00	750.00	750.00	-	-
10-08 -83 -83500-1310	VA Tech Staff	58,184.52	65,997.87	73,050.51	78,120.08	78,120.08	18,817.91	79,470.55	1,350.47	1.73%
10-08 -83 -83500-1520	Part time pay	16,824.38	18,375.81	19,031.40	19,891.20	19,891.20	8,258.40	20,979.00	1,087.80	5.47%
10-08 -83 -83500-1560	STUDENT INTERNS	3,704.00	2,742.00	2,400.00	2,400.00	2,400.00	318.00	(2,400.00)	(2,400.00)	-100.00%
10-08 -83 -83500-2100	FICA	1,357.81	1,431.91	1,455.92	1,705.28	1,705.28	656.10	1,605.00	(100.28)	-5.88%
10-08 -83 -83500-2700	WORKMAN'S COMPENSATION	17.00	17.00	-	17.00	17.00	-	20.00	3.00	17.65%
10-08 -83 -83500-5230	TELECOMMUNICATIONS	603.86	564.31	503.36	500.00	500.00	247.18	500.00	-	-
10-08 -83 -83500-5540	SEMINARS & TUTIONS	942.48	1,563.85	2,638.56	1,500.00	1,500.00	130.00	1,500.00	-	-
10-08 -83 -83500-5651	PESTICIDE PROGRAM	-	1,014.17	941.15	1,875.00	1,875.00	1,247.16	1,875.00	-	-
10-08 -83 -83500-5810	DUES	741.00	773.50	835.95	1,000.00	1,000.00	662.00	1,000.00	-	-
10-08 -83 -83500-5897	MISCELLANEOUS GRANTS	416.25	-	-	-	-	-	-	-	-
10-08 -83 -83500-6001	OFFICE SUPPLIES	2,969.07	3,291.88	3,104.81	3,000.00	3,000.00	1,545.84	3,000.00	-	-
10-08 -83 -83500-6009	VEHICLE/EQUIPMENT MAINTENANCE	-	325.90	179.52	2,500.00	2,500.00	20.00	2,500.00	-	-
10-08 -83 -83500-6020	BOOKS & SUBSCRIPTIONS	-	118.00	180.00	500.00	500.00	66.95	500.00	-	-
83500	EXTENSION & CONT'D ED.	85,760.37	96,216.20	104,321.18	113,008.56	113,008.56	31,969.54	112,949.55	(59.01)	-0.05%
10-09 -91 -91100-9202	CONTINGENCY - GENERAL OPERATIONS	-	-	-	275,851.98	168,626.46	-	206,868.70	(68,983.28)	-25.01%
10-09 -91 -91100-9203	Contingency-Software Project Support	-	-	-	25,000.00	25,000.00	-	25,000.00	-	-
10-09 -91 -91100-9204	Contingency-Gasoline Inflation	-	-	-	-	-	-	20,000.00	20,000.00	-
10-09 -91 -91100-9205	American Rescue Plan Act of 2021 Outlays	-	-	-	-	-	-	50,000.00	50,000.00	-
91100	CONTINGENCY FUND	-	-	-	300,851.98	193,626.46	-	2,048,889.00	2,048,889.00	681.37%
10-09 -91 -92100-5831	REFUND BUILDING PERMITS FEES	-	-	1,208.35	1,000.00	1,000.00	56.26	1,000.00	-	-
10-09 -91 -92100-5832	REFUND SOIL & EROSION BOND	25.00	25.00	-	-	-	5,825.00	-	-	-
10-09 -91 -92100-5834	REFUND ZONING APPLICATION FEE	5.00	123.00	-	1,500.00	1,500.00	1,000.00	1,500.00	-	-
10-09 -91 -92100-5840	REFUND LAND USE FEES	-	50.00	0.40	500.00	500.00	50.00	500.00	-	-
10-09 -91 -92100-5860	REFUND TAXES/INTEREST	-	2,955.96	-	500.00	500.00	-	500.00	-	-
10-09 -91 -92100-5884	REFUND MISCELLANEOUS	87.44	1,963.51	3,148.53	500.00	500.00	100.00	500.00	-	-
10-09 -91 -92100-5885	REFUND ANIMAL ADOPTION FEE	475.00	635.00	435.00	500.00	500.00	120.00	500.00	-	-
92100	REVENUE REFUNDS	592.44	5,752.47	4,792.28	6,500.00	6,500.00	7,451.26	6,500.00	-	-
95110	FINANCING COSTS	-	-	145,613.75	-	-	-	-	-	-
95110	FINANCING COSTS	-	-	145,613.75	-	-	-	-	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	FY21 Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
99823	TXFR-SCHOOLS									
99825	TXFR-VIRGINIA PUBLIC ASSISTANCE(FUND 40)	8,700,633	8,528,378	8,866,420.40	9,754,720.00	9,754,720.00	2,841,255.99	9,692,040.00	(62,680.00)	-0.64%
99826	TXFR-COMPREHENSIVE SERVICES ACT(FUND 40)	435,841	461,295	463,441.77	517,334.00	517,334.00	164,156.05	596,846.00	79,512.00	15.37%
99828	TXFR-CIP FUND	720,370	701,838	676,601.33	921,464.30	921,464.30	285,211.99	710,341.00	(211,123.30)	-22.91%
99832	TXFR-SCHOOL CIP FUND	-	-	1,300,845.80	-	387,058.48	-	-	-	-
99835	Transfer to Schl Debt Fin CIP	184,497	452,995	1,319,277.30	-	26,126.00	394,138.39	-	-	-
99836	Transfer to County Fin CIP	-	-	-	-	7,808,975.00	2,993,544.48	-	-	-
99840	TXFR-DEBT SERVICE (FUND 40)	3,427,751	1,488,661	9,425,387.35	1,750,787.00	236,793.60	45,731.33	-	-	-
						1,055,159.57	346,832.33	1,727,498.79	(23,288.21)	-1.33%
11-08 -81-81902-3314	WEBSITE MANAGEMENT	-	640.00	-	500.00	500.00	497.17	500.00	-	-
11-08 -81-81902-3510	PRINTING	-	5,558.45	-	7,550.00	7,550.00	475.00	7,550.00	-	-
11-08 -81-81902-3610	ADVERTISING	-	29,986.18	-	23,225.00	23,225.00	15,307.50	23,225.00	-	-
11-08 -81-81902-5210	POSTAL SERVICES	-	2,127.20	-	2,000.00	2,000.00	58.30	2,000.00	-	-
11-08 -81-81902-5540	SEMINARS & TUITIONS	-	1,756.56	-	3,000.00	3,000.00	130.08	3,000.00	-	-
11-08 -81-81902-5810	DUES	-	3,835.00	-	3,545.00	3,545.00	2,785.00	3,545.00	-	-
11-08 -81-81902-5900	TOURISM ENHANCEMENT	49,809.03	-	-	-	-	-	-	-	-
11-08 -81-81902-6001	OFFICE SUPPLIES	-	179.88	-	180.00	180.00	89.94	180.00	-	-
11-08 -81-81902-6012	PROMOTION SUPPLIES	-	5,225.00	-	10,000.00	10,000.00	426.33	10,000.00	-	-
11-08 -81-81902-8504	Signage	-	3,970.00	-	-	-	-	-	-	-
11-08 -81-81903-5530	LODGING & MEALS	-	2,727.51	-	-	-	-	-	-	-
11-08 -81-81903-5810	DUES & ASSOC. MEMBERSHIPS	-	184.00	-	-	-	-	-	-	-
11-08 -81-81903-6000	MATERIALS & SUPPLIES	-	238.80	-	-	-	-	-	-	-
11-08 -81-81903-6008	VEHICLE/EQUIPMENT FUEL	-	144.14	-	-	-	-	-	-	-
	F110P TOT FUND 11 (Operations)	49,809.03	56,572.72	-	50,000.00	50,000.00	19,769.32	50,000.00	-	-
	F11TR TOT FUND 11 (Transfer to GF)	32,500.00	35,247.61	-	55,000.00	55,000.00	-	55,000.00	-	-
23-06 -61	INSTRUCTION - GENERAL OPERATION	-	-	-	14,429,801.00	-	-	15,668,100.00	-	-
23-06 -62	ADMIN, ATTEND, & HEALTH - GENERAL	-	-	-	1,200,126.00	-	-	1,280,810.00	-	-
23-06 -63	PUPIL TRANSPORTATION - GENERAL	-	-	-	1,466,729.00	-	-	1,482,303.00	-	-
23-06 -64	OPERATIONS & MAINTENANCE - GENERAL	-	-	-	2,125,778.00	-	-	2,241,053.00	-	-
23-06 -68	TECHNOLOGY	-	-	-	691,702.00	-	-	757,023.00	-	-
23-06 -69	NON-INSTRUCTIONAL GENERAL OPERATION	-	-	-	55,555.00	-	-	55,555.00	-	-
	FND23 SCHOOL OPERATING FUND 23	-	-	-	19,969,691.00	-	-	21,484,844.00	-	-
24-06 -65 -65000-9000	SCHOOL - SCHOOL FOOD	-	-	-	896,500.00	-	-	896,500.00	-	-
	FND24 SCHOOL FOOD FUND 24	-	-	-	896,500.00	-	-	896,500.00	-	-
25-05-53-53110-ALL	Welfare Administration	1,359,887.09	1,359,887.09	1,510,863.00	1,510,863.00	755,431.50	1,263,027.03	1,586,686.00	75,823.00	5.02%
25-05-53-53111-ALL	Assistance	1,015,826.77	1,015,826.77	1,470,584.00	1,470,584.00	735,292.00	1,440,584.00	1,440,584.00	(30,000.00)	-2.04%
25-05-53-53112-ALL	Purchased Services	44,054.09	44,054.09	74,491.00	74,491.00	37,245.50	76,573.00	76,573.00	2,082.00	2.79%
	FND25 VPA FUND 25	2,419,767.95	2,567,063.00	3,055,938.00	3,055,938.00	1,527,969.00	1,263,027.03	3,103,843.00	47,905.00	1.57%
	FND26 CSA FUND 26	2,178,183.75	2,113,898.00	2,750,000.00	2,750,000.00	1,375,000.00	776,992.66	2,219,593.00	(530,407.00)	-19.29%
95100	DEBT SERVICE - SCHOOL BOND	-	-	-	-	-	-	-	-	-
40-09 -95 -95100-9111	PRINCIPAL - DEBT SERVICE	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00	(310,000.00)	-100.00%
40-09 -95 -95100-9121	INTEREST - DEBT SERVICE	27,900.00	18,600.00	18,600.00	9,300.00	9,300.00	9,300.00	9,300.00	(9,300.00)	-100.00%
95104	DEBT SERVICE - CAPITAL LEASES	-	-	-	-	-	-	-	-	-

Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY21 Budget	FY21 Appropriated to 1/5/21	FY21 YTD to 1/5/21	FY22 APPROVED	\$ Change	% Change
40-09-95-95104-911: PRINCIPAL - CAPITAL LEASE			33,396.94							
40-09-95-95104-912: INTEREST - CAPITAL LEASE			7,218.87							
95107	DEBT SERVICE - SCHOOL JOINT CIP									
40-09-95-95107-911: PRINCIPAL - DEBT SERVICE			690,000.00	6,908,500.00	719,000.00				(719,000.00)	-100.00%
40-09-95-95107-912: INTEREST - DEBT SERVICE			163,367.75	317,862.98	133,408.00				(133,408.00)	-100.00%
95108	DEBT SERVICE - SCHOOL LOC									
40-09-95-95108-911: PRINCIPAL - DEBT SERVICE			184,020.00	1,753,990.00						
40-09-95-95108-912: INTEREST - DEBT SERVICE			45,225.49	88,902.04						
95109	DEBT SERVICE - SCHOOL LOC									
40-09-95-95109-911: PRINCIPAL - DEBT SERVICE					192,980.00				(192,980.00)	-100.00%
40-09-95-95109-912: INTEREST - DEBT SERVICE					36,271.00				(36,271.00)	-100.00%
95200	Capital Lease- Election Equipment									
40-09-95-95200-911: PRINCIPAL - CAPITAL LEASE			23,761.16	24,472.00	27,533.00	27,533.00	25,203.32	25,956.90	(1,576.10)	-5.72%
40-09-95-95200-912: INTEREST - CAPITAL LEASE			3,771.17	3,060.33	2,330.00	2,330.00	2,329.01	1,575.43	(754.57)	-32.38%
95201	Series 2020A PubFac Lease Rev									
40-09-95-95201-911: PRINCIPAL - DEBT SERVICE						297,416.67	297,416.67	453,000.00	453,000.00	#DIV/0!
40-09-95-95201-912: INTEREST - DEBT SERVICE								498,000.00	498,000.00	
95202	Series 2020B PubFac Lease Rev									
40-09-95-95202-911: PRINCIPAL - DEBT SERVICE						122,000.00	122,000.00	110,000.00	110,000.00	#DIV/0!
40-09-95-95202-912: INTEREST - DEBT SERVICE						23,000.52	23,000.52	35,621.10	35,621.10	#DIV/0!
95203	Series 2020C PubFac Lease Rev									
40-09-95-95203-911: PRINCIPAL - DEBT SERVICE						172,000.00	172,000.00	433,000.00	433,000.00	#DIV/0!
40-09-95-95203-912: INTEREST - DEBT SERVICE						91,579.49	91,579.49	149,231.60	149,231.60	#DIV/0!
95204	Moore Bldg - Rent to Buy									
40-09-95-95204-911: PRINCIPAL - DEBT SERVICE								11,623.16	11,623.16	
40-09-95-95204-912: INTEREST - DEBT SERVICE								9,490.60	9,490.60	
95201	Debt Service - New Projects									
40-09-95-95201-912: INTEREST - DEBT SERVICE					319,965.00					
FND40 DEBT SERVICE FUND 40		1,488,661.38	9,425,387.35	1,750,787.00	1,055,159.68	1,052,829.01	1,727,498.79		(23,288.21)	-1.33%
F20PR Debt Service-Principal		1,241,178.10	8,996,962.00	1,249,513.00	928,949.67	926,619.99	1,033,580.06		(215,932.94)	-17.28%
F20IN Debt Service-Interest		247,483.28	428,425.35	501,274.00	126,210.01	126,209.02	693,918.73		192,644.73	38.43%

FY22 Budget: Revenue Projections

3/25/2021

ACCOUNT CODE	DESCRIPTION	FY20 RECEIVED	FY21 BUDGET	REVENUE REC'D AS OF 2/28/2021	FY22 RECOMMENDED	\$ Change	% Change
General Fund (10)							
10-110101	REAL PROPERTY	11,638,162.60	12,084,000.00	5,950,143.32	12,125,000.00	41,000.00	0.3%
10-110102	REAL PROPERTY - DELINQUENT	772,651.26	520,000.00	379,285.89	520,000.00	-	0.0%
10-110103	LAND REDEMPTIONS	9,432.20	8,000.00	10,226.37	10,000.00	2,000.00	25.0%
10-110201	PUBLIC SERVICE	353,556.00	353,000.00	373,852.98	360,000.00	7,000.00	2.0%
10-110202	CONSUMPTION TAX*	8.99	0.00	0.00	0.00	-	
10-110301	PERSONAL PROPERTY	3,183,616.00	3,200,000.00	3,268,467.16	3,250,000.00	50,000.00	1.6%
10-110302	PERSONAL PROPERTY - DELINQUENT	506,993.55	525,000.00	340,122.97	500,000.00	(25,000.00)	-4.8%
10-110303	MOBILE HOME	5,332.60	6,500.00	6,431.18	6,000.00	(500.00)	-7.7%
10-110304	MOBILE HOME - DELINQUENT	1,943.84	1,200.00	117.47	750.00	(450.00)	-37.5%
10-110401	MACHINERY & TOOLS	123,320.36	120,000.00	125,454.96	120,000.00	-	0.0%
10-110402	MACHINERY & TOOLS - DELINQUENT	4,863.18	5,000.00	5,578.47	5,000.00	-	0.0%
10-110501	MERCHANT CAPITAL	229,271.50	230,000.00	224,380.69	225,000.00	(5,000.00)	-2.2%
10-110502	MERCHANT CAPITAL - DELINQUENT	1,794.50	3,000.00	9,322.00	7,500.00	4,500.00	150.0%
10-110601	LATE FILING PENALTY	13,288.94	13,000.00	6,671.68	13,000.00	-	0.0%
10-110602	INTEREST - DELINQUENT TAXES	98,631.27	100,000.00	64,410.79	100,000.00	-	0.0%
10-110603	PENALTIES - ALL TAXES	132,139.69	130,000.00	76,835.18	130,000.00	-	0.0%
10-110605	TAX COLLECTION FEE	62,444.19	65,000.00	24,400.74	62,000.00	(3,000.00)	-4.6%
10-120101	LOCAL SALES TAX	1,223,258.98	1,147,644.00	750,007.20	1,230,688.00	83,044.00	7.2%
10-120201	CONSUMER UTILITY TAX	356,730.88	344,000.00	209,819.71	345,000.00	1,000.00	0.3%
10-120202	CONSUMPTION TAX	40,946.07	40,000.00	24,713.34	40,000.00	-	0.0%
10-120203	GROSS RECEIPTS TAX (UTILITIES)	15,502.03	16,000.00	6,224.86	15,500.00	(500.00)	-3.1%
10-120501	MOTOR VEHICLE LICENSE	472,767.85	470,000.00	420,023.38	470,000.00	-	0.0%
10-120600	BANK FRANCHISE TAX	115,133.00	125,000.00	0.00	115,000.00	(10,000.00)	-8.0%
10-120701	RECORDATION TAXES	130,480.15	123,000.00	120,361.80	130,000.00	7,000.00	5.7%
10-120703	ADDITIONAL TAXES ON DEEDS	32,672.38	35,000.00	29,817.96	35,000.00	-	0.0%
10-121000	TRANSIENT OCCUPANCY TAX	47,559.05	70,000.00	57,779.72	70,000.00	-	0.0%
10-121100	RESTAURANT FOOD TAXES	479,074.42	500,000.00	314,510.53	500,000.00	-	0.0%
10-121600	COMMUNICATIONS TAX (LOC TX THRU STATE)	481,442.79	500,000.00	219,441.40	485,000.00	(15,000.00)	-3.0%
10-130100	ANIMAL LICENSES	4,890.00	3,000.00	2,304.00	3,000.00	-	0.0%
10-130304	LAND USE APPLICATION FEES	33,050.00	25,000.00	25,350.00	25,000.00	-	0.0%
10-130305	LAND TRANSFER FEES	494.32	500.00	352.80	500.00	-	0.0%
10-130307	SUBDIVISION PERMITS	26,575.00	33,000.00	13,850.00		(33,000.00)	-100.0%
10-130308	BUILDING PERMITS	58,750.00	72,000.00	46,207.41		(72,000.00)	-100.0%
10-130310	ELECTRICAL PERMITS	18,261.84	25,000.00	13,846.24		(25,000.00)	-100.0%
10-130311	BOUNDARY SURVEY FEES	250.00	0.00	350.00		-	
10-130312	PLUMBING PERMITS	12,302.00	12,000.00	8,241.00		(12,000.00)	-100.0%
10-130314	MECHANICAL PERMITS	8,146.00	14,000.00	7,678.37		(14,000.00)	-100.0%
10-130316	REINSPECTION FEE	950.00	500.00	1,225.00		(500.00)	-100.0%
10-130317	INVESTIGATION FEE	0.00	100.00	0.00		(100.00)	-100.0%
10-130318	SEPTIC PERMITS	690.00	1,000.00	0.00		(1,000.00)	-100.0%
10-130319	SIGN PERMITS	450.00	300.00	300.00		(300.00)	-100.0%
10-130320	TEMPORARY OCCUPANCY REQUEST	50.00	100.00	50.00		(100.00)	-100.0%
10-130321	FAMILY DIVISION FEE	3,100.00	750.00	700.00		(750.00)	-100.0%
10-130322	SITE PLAN FEE	1,000.00	7,900.00	1,000.00		(7,900.00)	-100.0%
10-130328	PLAN REVIEW FEES	9,652.95	8,000.00	9,791.86		(8,000.00)	-100.0%
10-130332	BZA APPEAL FEE	0.00	0.00	300.00		-	
10-130333	VARIANCE FEE	2,000.00	1,600.00	1,100.00		(1,600.00)	-100.0%
10-130334	SPECIAL USE PERMIT	10,825.00	5,000.00	8,200.00		(5,000.00)	-100.0%
10-130335	EROSION & SEDIMENT BONDS	0.00	0.00	45,588.00		-	
10-130336	FESTIVAL PERMITS	20.00	200.00	0.00		(200.00)	-100.0%
10-130338	AGREEMENT IN LIEU OF A PLAN	4,750.00	5,000.00	6,725.00		(5,000.00)	-100.0%
10-130339	EROSION & SEDIMENT LAND DIST. PERMITS	6,275.00	4,000.00	2,025.00		(4,000.00)	-100.0%
10-130308	BUILDING OFFICAL FEES AND PERMITS				123,700.00	123,700.00	
10-130309	ZONING AND SUBDIVISION FEES AND PERMITS				24,700.00	24,700.00	
10-130310	EROSION/SEDIMENT CONTROL FEES, PERMITS				9,000.00	9,000.00	
10-130340	BUILDING STATE LEVY	1,880.77	2,500.00	1,487.82	2,000.00	(500.00)	-20.0%
10-130350	SECONDARY STRUCTURE E911 ADDRESSING FEE	250.00	100.00	200.00	100.00	-	0.0%
10-130398	SPECIAL DEALER PERMIT	0.00	0.00	20.00	0.00	-	
10-130399	DMV STOP/RELEASE FEE	9,595.00	8,500.00	4,355.00	8,500.00	-	0.0%
10-140100	FINES AND FORFEITURES	100.00	0.00	0.00	0.00	-	
10-140101	COURT FINES AND FORFEITURES	134,853.56	160,000.00	19,275.60	130,000.00	(30,000.00)	-18.8%
10-140102	COURT FINES INTEREST	654.57	800.00	388.99	800.00	-	0.0%
10-140104	ALARM ORDINANCE FINE	0.00	100.00	0.00	0.00	(100.00)	-100.0%
10-150101	INTEREST - BANK DEPOSITS	169,942.00	175,000.00	60,349.52	75,000.00	(100,000.00)	-57.1%
10-150201	RENT - CLORE PROPERTY	1,701.45	1,700.00	0.00	1,700.00	-	0.0%
10-150203	RENT-HEALTH DEPARTMENT	3,332.21	0.00	0.00	0.00	-	
10-150207	RENT-LITERACY COUNCIL	650.00	600.00	350.00	600.00	-	0.0%
10-150208	RENT - FREE CLINIC	1,100.00	0.00	100.00	0.00	-	
10-150209	RENT-BUSINESS INCUBATOR	0.00	0.00	0.00	1,200.00	1,200.00	
10-160101	COURT HOUSE MAINTENANCE FEES	5,391.29	7,000.00	1,438.06	5,000.00	(2,000.00)	-28.6%
10-160103	SHERIFF'S FEES - SERVING COURT PAPERS	343.79	344.00	343.79	344.00	-	0.0%

FY22 Budget: Revenue Projections

3/25/2021

ACCOUNT CODE	DESCRIPTION	FY20 RECEIVED	FY21 BUDGET	REVENUE REC'D	FY22	\$ Change	% Change
				AS OF 2/28/2021	RECOMMENDED		
10-160105	COURT APPT'D ATTY'S FEES	25.00	100.00	0.00	100.00	-	0.0%
10-160106	CLERK FEES - OTHER	208.74	150.00	197.35	150.00	-	0.0%
10-160107	COURT SECURITY FEES	24,913.66	30,000.00	10,510.59	25,000.00	(5,000.00)	-16.7%
10-160108	Clerk - Sec Remote Internet Access Progr	18,358.59	10,995.00	0.00	10,000.00	(995.00)	-9.0%
10-160201	COMMONWEALTH ATTORNEY FEES	837.13	1,200.00	631.68	1,200.00	-	0.0%
10-160402	AMBULANCE TRANSPORTS	317,371.89	345,000.00	184,038.26	335,000.00	(10,000.00)	-2.9%
10-160501	JAIL ADMISSION FEE	1,415.21	2,000.00	755.13	1,500.00	(500.00)	-25.0%
10-160601	PICKUP & BOARDING FEES	1,117.25	1,600.00	430.00	1,000.00	(600.00)	-37.5%
10-160602	SHELTER - ADOPTIONS	12,036.00	18,000.00	7,420.00	12,000.00	(6,000.00)	-33.3%
10-160801	WASTE COLLECTION, DISPOSAL, RECYCLING	197,183.40	170,000.00	113,449.00	175,000.00	5,000.00	2.9%
10-180301	REBATES & REFUNDS	53,447.21	50,000.00	62,893.14	50,000.00	-	0.0%
10-180309	REFUNDS-PRA REIMBURSEMENT FOR SALARY	114,012.38	127,128.99	31,141.41	0.00	(127,128.99)	-100.0%
10-180502	THE CENTER FOR TECHNOLOGY AND CIVIC LIFE	0.00	6,129.00	6,129.00	0.00	(6,129.00)	-100.0%
10-180601	LOD-Law Enforcement (VACO)	0.00	0.00	5,392.00	0.00	-	-
10-180905	SALE OF SURPLUS PROPERTY	6,315.40	2,500.00	11,851.00	5,000.00	2,500.00	100.0%
10-180906	SALE OF DOCUMENTS	102.00	100.00	7.00	100.00	-	0.0%
10-180910	OVERAGES/SHORTAGE	15.25	0.00	0.18	0.00	-	-
10-180914	GIFTS/DONATIONS/CONTRIBUTIONS	25.00	0.00	0.00	0.00	-	-
10-180916	INSURANCE CLAIMS/ADJUSTMENTS	16,472.26	5,000.00	4,929.86	5,000.00	-	0.0%
10-180933	RETURN CHECK FEE	375.00	250.00	225.00	250.00	-	0.0%
10-180939	PROCEEDS ESCHEATED PROPERTY	3,902.36	0.00	0.00	0.00	-	-
10-189911	DEBT SETOFF ADMIN FEE	3,267.31	2,700.00	251.03	2,700.00	-	0.0%
10-220103	MOTOR VEHICLE CARRIER'S TAX	297.48	250.00	0.00	250.00	-	0.0%
10-220104	MOBILE HOME TITLING TAX	12,968.67	12,000.00	7,675.46	8,000.00	(4,000.00)	-33.3%
10-220106	MOPED ATV SALES TAX	346.00	500.00	157.99	500.00	-	0.0%
10-220107	GAMES OF SKILL	0.00	0.00	12,816.00	0.00	-	-
10-220109	PPTRA	1,029,052.96	1,029,053.00	977,600.31	1,029,053.00	-	0.0%
10-220110	MOTOR VEHICLE RENTAL TAX	1,780.15	750.00	50.39	750.00	-	0.0%
10-220111	RECORDATION TAXES-COMMONWEALTH	26,726.01	0.00	0.00	0.00	-	-
10-230100	SHARED - COMM ATT'Y	176,243.97	177,374.00	102,315.05	185,115.00	7,741.00	4.4%
10-230200	SHARED - SHERIFF	756,283.76	784,367.75	432,477.39	800,897.00	16,529.25	2.1%
10-230300	SHARED - COMM REVENUE	86,959.15	88,889.00	50,853.83	114,889.00	26,000.00	29.2%
10-230400	SHARED - TREASURER	93,518.28	94,853.00	54,525.80	98,687.00	3,834.00	4.0%
10-230600	SHARED - REGISTRAR & ELECT BRD	49,736.00	38,542.00	0.00	38,542.00	-	0.0%
10-230700	SHARED - CLERK OF CIRCUIT CT	206,435.36	208,000.00	126,949.38	222,287.00	14,287.00	6.9%
10-230702	SHARED - CLERK TECHNOLOGY	18,845.88	17,500.00	7,040.23	17,500.00	-	0.0%
10-240102	DEPT OF JUVENILE JUSTICE	2,128.00	8,079.00	4,938.00	8,000.00	(79.00)	-1.0%
10-240103	VA DOMESTIC VIOLENCE GRANT	45,000.00	45,000.00	22,500.00	22,500.00	(22,500.00)	-50.0%
10-240104	VA VICTIM WITNESS GRANT	15,409.00	15,876.00	11,573.00	15,876.00	-	0.0%
10-240105	911 WIRELESS FUND	49,696.44	46,000.00	25,718.35	46,000.00	-	0.0%
10-240106	LOD BENEFITS	0.00	0.00	540.00	0.00	-	-
10-240107	OTHER PROGRAMS & GRANTS	0.00	0.00	196.73	0.00	-	-
10-240115	PSAP Equipment Grant	17,691.53	264,300.47	0.00	0.00	(264,300.47)	-100.0%
10-240116	SRO State Grant	34,017.00	35,380.00	18,008.50	35,000.00	(380.00)	-1.1%
10-240117	VITA Wireless grant	0.00	1,500.00	0.00	0.00	(1,500.00)	-100.0%
10-240119	CLERK-LVA RECORDS GRANT	20,571.00	10,000.00	0.00	17,500.00	7,500.00	75.0%
10-240120	DHCD-TRAINING SUPPORT STIPEND GRANT	0.00	2,000.00	0.00	0.00	(2,000.00)	-100.0%
10-240201	FIRE PROGRAM FUND	47,636.00	49,844.00	49,844.00	49,844.00	-	0.0%
10-240202	EMS - FOUR FOR LIFE	15,482.48	15,000.00	0.00	15,000.00	-	0.0%
10-240204	RSAF Grant	254,934.90	4,785.00	4,785.00	0.00	(4,785.00)	-100.0%
10-240302	LITTER CONTROL & PESTICIDE GRANTS	5,904.00	7,241.00	5,608.00	6,000.00	(1,241.00)	-17.1%
10-240307	VDEM REPP Grant	3,500.00	3,500.00	0.00	3,500.00	-	0.0%
10-240801	VTA Grant	0.00	10,000.00	10,000.00	10,000.00	-	0.0%
10-310101	SNP - REAL PROPERTY TAXES	93,686.00	88,000.00	0.00	88,000.00	-	0.0%
10-330100	LEMPG Grant (FEMA)	7,500.00	7,500.00	0.00	0.00	(7,500.00)	-100.0%
10-330300	Victim Witness Federal	46,232.00	48,039.64	34,720.00	48,039.64	-	0.0%
10-410515	Transfer from Tourism Fund (TOT/11)		55,000.00		55,000.00	-	0.0%
10-499999	Use of Fund Balance		1,077,182.37		1,546,998.00	469,815.63	43.6%
	Real Estate Tax Increase				525,000.00		
TBD	American Rescue Plan Act of 2021 Grant				2,071,889.00	2,071,889.00	
		24,955,278.92	26,329,097.22	15,703,040.25	28,986,198.64	2,657,101.42	10.1%

FY22 Budget: Revenue Projections

3/25/2021

ACCOUNT CODE	DESCRIPTION	FY20 RECEIVED	FY21 BUDGET	REVENUE REC'D AS OF 2/28/2021	FY22 RECOMMENDED	\$ Change	% Change
TOT Fund (11)							
11-121000	TRANSIENT OCCUPANCY TAX	105,000.00	105,000.00		105,000.00	-	0.0%
School Operating Fund (23)							
23-150205	SCHOOL PROPERTY RENT	2,020.00		0.00	1,500.00	1,500.00	
23-161801	TUITION FROM PRIVATE SOURCE	4,300.00		5,446.72	0.00	-	
23-180301	MISCELLANEOUS REBATES AND REFUNDS	558,375.74		15,242.81	206,071.00	206,071.00	
23-180901	GAS REVENUE	4,206.46		947.91	5,000.00	5,000.00	
23-180905	SALE OF SURPLUS PROPERTY	4,120.00		4,000.00	0.00	-	
23-180916	INSURANCE CLAIMS/ADJUSTMENTS	40,492.46		0.00	0.00	-	
23-180932	E-RATE	121,913.48		54,390.14	50,000.00	50,000.00	
23-240050	SCHOOL SECURITY GRANT	68,113.95		63,533.06	0.00	-	
23-240334	CTE EQUIPMENT SCH DIVISIONS HIGH	7,171.43		0.00	0.00	-	
23-240372	STEM RECRUITMENT AND RETENTION AW	1,000.00		0.00	0.00	-	
23-240467	CAREER SWITCHER MENTORING GRANTS	0.00		1,000.00	0.00	-	
23-241001	SALES TAX	2,252,491.90		1,349,706.82	2,282,159.00	2,282,159.00	
23-241002	BASIC SCHOOL AID	4,395,047.48		2,875,682.00	4,437,492.00	4,437,492.00	
23-241003	ISAP	8,386.85		0.00	8,386.00	8,386.00	
23-241004	REMEDIAL SUMMER SCHOOL	33,193.00		17,990.76	27,818.00	27,818.00	
23-241005	REGULAR FOSTER CARE	11,833.00		0.00	13,229.00	13,229.00	
23-241007	GIFTED AND TALENTED	43,449.00		29,533.32	44,464.00	44,464.00	
23-241008	REMEDIAL EDUCATION	138,327.00		95,982.68	144,508.00	144,508.00	
23-241010	COMPENSATION SUPPLEMENT	259,079.00		0.00	283,064.00	283,064.00	
23-241012	SPECIAL EDUCATION -SOQ	334,291.00		197,076.64	296,711.00	296,711.00	
23-241014	TEXTBOOK PAYMENTS	89,283.00		61,037.32	91,895.00	91,895.00	
23-241017	VOCATIONAL SOQ PAYMENT	163,155.00		91,439.36	137,667.00	137,667.00	
23-241021	SOCIAL SECURITY	248,280.00		165,840.00	251,392.00	251,392.00	
23-241023	RETIREMENT	547,103.00		386,202.68	584,871.00	584,871.00	
23-241025	GROUP LIFE	16,848.00		11,926.68	17,957.00	17,957.00	
23-241028	EARLY READING INTERVENTION	32,442.00		9,183.27	33,672.00	33,672.00	
23-241046	HOMEBOUND INSTRUCTION	2,977.77		532.77	1,615.00	1,615.00	
23-241048	SPECIAL EDUCATION - REGIONAL TUITION	302,281.95		123,806.88	150,000.00	150,000.00	
23-241052	VOCATIONAL EQUIPMENT	0.00		0.00	4,000.00	4,000.00	
23-241053	VOC OCCUPTNL/TECH EDUCATION	0.00		0.00	9,012.00	9,012.00	
23-241059	REGULAR/SPECIAL FOSTER CARE	23,430.00		0.00	0.00	-	
23-241065	AT RISK FUNDS	127,088.09		108,561.52	217,530.00	217,530.00	
23-241068	CTE OCCUPATIONAL PREP	4,954.00		0.00	0.00	-	
23-241069	AP EXAM FEES	0.00		2,805.00	0.00	-	
23-241070	PRESCHOOL INITIATIVE	23,877.00		6,657.40	40,281.00	40,281.00	
23-241071	K-3 CLASS SIZE	145,479.00		40,415.46	146,975.00	146,975.00	
23-241076	TECHNOLOGY	0.00		154,000.00	154,000.00	154,000.00	
23-241091	MENTOR TEACHER PROGRAM	1,896.00		429.81	1,576.00	1,576.00	
23-242009	ENGLISH AS A 2ND LANGUAGE	8,706.00		7,048.64	18,880.00	18,880.00	
23-242049	INDUSTRY CERTIFICATION COST	644.00		0.00	2,000.00	2,000.00	
23-242055	SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATIO	324,546.00		86,665.36	342,951.00	342,951.00	
23-242061	SOL ALGEBRA READINESS	18,557.00		5,147.28	18,897.00	18,897.00	
23-242063	POSITIVE BEHAVIORAL INTERVENTION AND SUP	26,679.48		25,000.00	15,000.00	15,000.00	
23-242064	PROJECT GRADUATION-STATE SUMMER	3,701.00		1,037.73	3,805.00	3,805.00	
23-242065	COMM PROV ADDON FUNDS			0.00	2,500.00	2,500.00	
23-330206	SCHOOL FUND CARES Act - Title V	0.00		0.00	0.00	-	
23-330207	CARES ACT - ESSER	0.00		283,780.00	0.00	-	
23-330807	TITLE III	1,356.89		688.96	986.00	986.00	
23-330814	TITLE I	453,395.66		175,670.20	323,401.00	323,401.00	
23-330816	TITLE VI B	426,116.90		221,350.44	460,577.00	460,577.00	
23-330822	VOCATION EDUCATION FEDERAL FUNDS	26,855.86		5,825.00	27,493.00	27,493.00	
23-330824	TITLE II - PROFESSIONAL DEVELOPMENT	92,628.35		40,565.73	65,929.00	65,929.00	
23-330825	TITLE IV - DRUG FREE	28,605.75		29,160.68	26,000.00	26,000.00	
23-330831	PRESCHOOL HANDICAP	11,385.25		10,606.00	0.00	-	
	CARES 2 (VISION/GEER)				167,339.00		
	ESSER I and II				674,201.00		
23-410510	TRANSFERS GENERAL FUND	8,866,420.40		4,100,115.18	9,692,040.00	9,692,040.00	
23-410518	Transfer from COVID Grants Fund	58,492.61		471,343.00	0.00	-	
		20,364,997.71	19,969,691.00	11,337,375.21	21,484,844.00	1,515,153.00	7.6%

FY22 Budget: Revenue Projections

3/25/2021

ACCOUNT CODE	DESCRIPTION	FY20 RECEIVED	FY21 BUDGET	REVENUE REC'D AS OF 2/28/2021	FY22 RECOMMENDED	\$ Change	% Change
School Food Fund (24)						-	
24-161804	SCHL FOOD SERVICE DEPOSITS		286,500.00		286,500.00	-	0.0%
24-180300	REBATES		75,000.00		75,000.00	-	0.0%
24-241013	BREAKFAST PROGRAM					-	
24-241015	NSLP - FOOD SERVICES		25,000.00		25,000.00	-	0.0%
24-330809	SCHOOL BREAKFAST PROGRAM					-	
24-330810	SCHOOL LUNCH PROGRAM		510,000.00		510,000.00	-	0.0%
24-330812	SUMMER FOOD SERVICE					-	
			896,500.00		896,500.00	-	0.0%
VPA Fund (25)						-	
25-180304	REFUND-PUBLIC ASSISTANCE CLIENT	38,516.83	79,089.00	2,837.68	0.00	(79,089.00)	-100.0%
25-240601	PUBLIC ASSISTANCE CLIENTS	837,678.03	892,607.00	482,137.00	903,359.00	10,752.00	1.2%
25-330501	PUBLIC ASSIST & WELFARE FEDERAL	1,227,426.79	1,566,908.00	719,692.98	1,603,638.00	36,730.00	2.3%
25-410510	TRANSFERS GENERAL FUND	463,441.77	517,334.00	238,389.79	596,846.00	79,512.00	15.4%
		2,567,063.42	3,055,938.00	1,443,057.45	3,103,843.00	47,905.00	1.6%
CSA Fund (26)							
26-180305	CSA REFUND	21,358.32	79,089.00	22,052.11	22,426.00	(56,663.00)	-71.6%
26-240603	CSA POOL REIMBURSEMENT	1,314,713.12	1,749,446.70	840,185.58	1,380,449.00	(368,997.70)	-21.1%
26-240604	CSA FOSTER CARE	10,035.46	0.00	16,912.73	10,537.00	10,537.00	
26-330520	CSA=SSBG FEDERAL	91,190.00	0.00	0.00	95,750.00	95,750.00	
26-410510	TRANSFERS GENERAL FUND	676,601.33	921,464.30	491,291.83	710,431.00	(211,033.30)	-22.9%
		2,113,898.23	2,750,000.00	1,370,442.25	2,219,593.00	(530,407.00)	-19.3%
Debt Service Fund (40)							
40-410510	TRANSFERS GENERAL FUND		1,750,787.00		1,727,498.79	(23,288.21)	-1.3%

FY22 Capital Budgets

3/25/2021

Department	Use of Funds	FY20 Budget	FY21 Budget	FY22 Recommended	Notes
General Fund					
<u>Revenues:</u>					
State grant funds		375,250	30,500		
Long term debt/Use of debt proceeds			12,982,512	6,939,526	
Use of fund balance		2,543,327	559,831	392,100	
Total revenues		2,918,577	13,572,843	7,331,626	
<u>Expenditures:</u>					
County Administration	Master CIP/Asset Management Plan	60,000			Moved to capital fund
Data Processing & Technology	Records management software	30,000			Moved to capital fund
Data Processing & Technology	Desktop replacement project, network upgrades		19,617		
Data Processing & Technology	Sheriff phone upgrade		6,150		
Commonwealth's Attorney	Case management software	20,000			Moved to capital fund
Sheriff	Vehicle replacement	184,533			
Sheriff	In car camera system		30,120		
Emergency Communications	Next Generation 911	223,250			
Emergency Communications	Century Link Net Clock		7,500		
EMS	Ambulance	229,000			
EMS	Direct Response Vehicle		61,000		
EMS	Other equipment	43,500	25,221		
Facilities & Maintenance	Equipment replacement	20,000			
Facilities & Maintenance	HVAC system replacements	20,000			Moved to capital fund
Facilities & Maintenance	Parking lot pavings	10,000			Moved to capital fund
Facilities & Maintenance	Security at Clerk's office	20,000			
Transfers	Transfer to Capital Projects Fund from FB	1,454,189	387,058	392,100	
Transfers	Transfer to School Operating Fund from FB	87,000			
Transfers	Transfer to School Capital Projects Fund from FB	517,105	53,665		
Transfers	Transfer to Capital Projects Fund from Debt Proceeds		5,173,537	6,939,526	
Transfers	Transfer to School Capital Projects Fund from Debt Proceeds		7,808,975		
Total expenditures		2,918,577	13,572,843	7,331,626	
Capital Fund					
<u>Revenues:</u>					
State Grant Funds		300,000		17,100	
Federal Grant Funds				500,000	
Transfer from General Fund (Fund Balance)		1,454,189	387,058	392,100	
Transfer from General Fund (Debt Proceeds)			5,173,537	5,922,311	
Use of Fund Balance		298,811	305,884		
Total revenues		2,053,000	5,866,479	6,831,511	
<u>Expenditures:</u>					
County Administrator	Master CIP/Asset Management Plan		60,000		
Data Processing & Technology	Desktop replacement project, network upgrades			100,000	
Sheriff	Vehicle replacement			135,000	Moved from operating fund
Emergency Communications	ECC whole building battery backup			50,000	
EMS	Other equipment			34,200	
Facilities & Maintenance	Exterior painting courthouse, Kemper, Admin Center			40,000	
Emergency Communications	Public safety radio project	1,062,000	3,976,537		
EMS	Ambulance		275,000		
Commonwealth Attorney	Case management system		20,000		
Data Processing & Technology	Accounting hardware/software replacement		225,000		
Data Processing & Technology	Records management software		30,000		
Facilities & Maintenance	Equipment replacement		20,000	20,000	
Facilities & Maintenance	HVAC system replacements in various buildings		20,000	20,000	
Facilities & Maintenance	Parking Lot Paving		10,000	10,000	
Facilities & Maintenance	Town of Madison Sidewalk Project		32,942		
Facilities & Maintenance	Thrifty Road/Admin Complex Consolidation	641,000	1,197,000		
Facilities & Maintenance	Crighersville School Repurposing	350,000			
EMS	EMS station			500,000	
FY21 CIP Carryforward	County Admin Renovation, PS Radio Project			5,922,311	
Total expenditures		2,053,000	5,866,479	6,831,511	
School Operating Fund					
<u>Revenues:</u>					
Transfer from General Fund		87,000		-	
<u>Expenditures:</u>					
School Bus		87,000		-	
School Capital Projects Fund					
<u>Revenues:</u>					
State Grant Funds				-	
Transfer from General Fund (Fund Bal)		517,105	53,665	-	
Transfer from General Fund (Debt Proceeds)			7,808,975	1,017,215	
Use of Fund Balance				-	
Total revenues		517,105	7,862,640	1,017,215	
<u>Expenditures:</u>					
	Primary School Renovation	342,105	7,808,975		
	Safety Vestibule - WYES	45,000		-	
	Safety Vestibule - MCHS	50,000		-	
	Asphalt -WMS - Playground/Basketball area	40,000		-	
	Flat Roof Section Replacement - WYES	40,000		-	
	Fire, Intercom, & Clock Systems - WYES		53,665	-	
	FY21 CIP Carryforward			1,017,215	
Total expenditures		517,105	7,862,640	1,017,215	

MADISON COUNTY BOARD OF SUPERVISORS

PROPOSED MADISON COUNTY BUDGET FOR FISCAL YEAR 2022 BEGINNING JULY 1, 2021

A public hearing will be held at 6:00 p.m., or as soon thereafter as possible, on Tuesday, April 13, 2021 in the War Memorial Building Courtroom at 2 South Main Street, Madison, Virginia 22727, for any and all persons who wish to appear and be heard concerning Madison County's proposed FY2022 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 FY 2022 Madison County budget contemplates changes to Madison County tax rates as follows:.

I. Real Estate – **An increase from \$0.71 to \$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: \$3.60 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.

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 FY2022 Operating Budget

EXPENDITURES					REVENUES				
	FY2021 Adopted	FY2022 Proposed	Dollar Change	Percentage Change		FY2021 Adopted	FY2022 Recommended	Dollar Change	Percentage Change
General Fund (GF)					General Fund (GF)				
General government administration	\$ 1,668,338	\$ 2,050,658	\$ 382,320	22.92%	Revenue from local sources	\$ 22,072,201	\$ 22,430,582	\$ 358,381	1.62%
Judicial administration	984,009	1,066,378	82,369	8.37%	Revenue from Commonwealth	2,731,041	2,745,690	14,649	0.54%
Public safety	7,239,681	8,042,235	802,554	11.09%	Revenue from Federal Government	135,629	2,207,929	2,072,300	1527.92%
Public works	1,164,015	1,187,012	22,998	1.98%	Transfer from other fund	55,000	55,000	-	0.00%
Health and welfare (excl. VPA & CSA)	278,178	348,161	69,983	25.16%	Use of accumulated fund balance	689,596	1,546,998	857,402	124.33%
Education (excl. contrib. to School Board)	5,000	5,000	-	0.00%	Total General Fund revenues	\$ 25,683,467	\$ 28,986,199	\$ 3,302,732	12.86%
Parks, recreation, and cultural	518,413	427,202	(91,211)	-17.59%					
Economic development	574,176	581,395	7,219	1.26%					
Nondepartmental	307,352	2,551,432	2,244,080	730.13%					
Transfers to other funds	12,944,305	12,726,726	(217,579)	-1.68%					
Total General Fund expenditures	\$ 25,683,467	\$ 28,986,199	\$ 3,302,732	12.86%					
Transient Occupancy Tax (TOT) Fund					Transient Occupancy Tax (TOT) Fund				
Tourism	\$ 50,000	\$ 50,000	\$ -	0.00%	Transient occupancy tax	\$ 105,000	\$ 105,000	\$ -	0.00%
Transfer to other fund	55,000	55,000	-	0.00%					
Total TOT Fund expenditures	\$ 105,000	\$ 105,000	\$ -	0.00%					
School Operating Fund	\$ 19,969,691	\$ 21,484,844	\$ 1,515,153	7.59%	School Operating Fund				
					Revenue from the Commonwealth	\$ 8,956,514	\$ 9,784,307	\$ 827,793	9.24%
					Revenue from the Federal Government	1,054,386	1,745,926	691,540	65.59%
					Other revenue	204,071	262,571	58,500	28.67%
					Transfer from other fund	9,754,720	9,692,040	(62,680)	-0.64%
					Total School Op. Fund revenues	\$ 19,969,691	\$ 21,484,844	\$ 1,515,153	7.59%
School Food Fund	\$ 896,500	\$ 896,500	\$ -	0.00%	School Food Fund				
					Revenue from the Commonwealth	\$ 25,000	\$ 25,000	\$ -	0.00%
					Revenue from the Federal Government	510,000	510,000	-	0.00%
					Other revenue	361,500	361,500	-	0.00%
					Total School Food revenues	\$ 896,500	\$ 896,500	\$ -	0.00%
Virginia Public Assistance (VPA) Fund	\$ 3,055,938	\$ 3,103,843	\$ 47,905	1.57%	Virginia Public Assistance (VPA) Fund				
					Revenue from the Commonwealth	\$ 892,607	\$ 903,360	\$ 10,753	1.20%
					Revenue from the Federal Government	1,566,908	1,603,637	36,729	2.34%
					Other revenue	79,089	-	(79,089)	N/A
					Transfer from other fund	517,334	596,846	79,512	15.37%
					Total VPA revenues	\$ 3,055,938	\$ 3,103,843	\$ 47,905	1.57%
Children's Services Act (CSA) Fund	\$ 2,750,000	\$ 2,219,593	\$ (530,407)	-19.29%	Children's Services Act (CSA) Fund				
					Revenue from the Commonwealth	\$ 1,749,447	\$ 1,486,736	\$ (262,711)	-15.02%
					Other revenues	-	22,426	22,426	0.00%
					Transfer from other fund	1,000,553	710,431	(290,122)	-29.00%
					Total CSA revenues	\$ 2,750,000	\$ 2,219,593	\$ (530,407)	-19.29%
Debt Service Fund					Debt Service Fund				
Principal payments	\$ 1,249,513	\$ 1,033,580	\$ (215,933)	-17.28%	Transfer from other fund	\$ 1,750,787	\$ 1,727,499	\$ (23,288)	-1.33%
Interest expense	501,274	693,919	192,645	38.43%					
Total Debt Serv. Fund expenditures	\$ 1,750,787	\$ 1,727,499	\$ (23,288)	-1.33%					
Total expenditures	\$ 54,211,383	\$ 58,523,478	\$ 4,312,095	7.95%	Total revenues	\$ 54,211,383	\$ 58,523,478	\$ 4,312,095	7.95%
Less transfers to other funds:					Less transfers from other funds				
Transfer from GF to School Operating Fund	\$ 9,754,720	\$ 9,692,040	\$ (62,680)	-0.64%	Transfer to School Operating Fund from GF	\$ 9,754,720	\$ 9,692,040	\$ (62,680)	-0.64%
Transfer from GF to VPA Fund	517,334	596,846	79,512	15.37%	Transfer to VPA Fund from GF	517,334	596,846	79,512	15.37%
Transfer from GF to CSA Fund	921,464	710,341	(211,123)	-22.91%	Transfer to CSA Fund from GF	921,464	710,341	(211,123)	-22.91%
Transfer from GF to Debt Service Fund	1,750,787	1,727,499	(23,288)	-1.33%	Transfer to Debt Service Fund from GF	1,750,787	1,727,499	(23,288)	-1.33%
Transfer from TOT Fund to GF	55,000	55,000	-	0.00%	Transfer to GF from TOT Fund	55,000	55,000	-	0.00%
Total transfers to other funds	\$ 12,999,305	\$ 12,781,726	\$ (217,579)	-1.67%	Total transfers from other funds	\$ 12,999,305	\$ 12,781,726	\$ (217,579)	-1.67%
Total expenditures, net of transfers to other funds	\$ 41,212,078	\$ 45,741,752	\$ 4,529,674	10.99%	Total revenues, net of transfers from other funds	\$ 41,212,078	\$ 45,741,752	\$ 4,529,674	10.99%

Proposed FY2022 Capital Budget

EXPENDITURES					REVENUES				
	FY2021 Adopted	FY2022 Proposed	Dollar Change	Percentage Change		FY2021 Adopted	FY2022 Proposed	Dollar Change	Percentage Change
General Fund (GF)					General Fund (GF)				
General government administration	\$ 25,767	\$ -	\$ (25,767)	-100.00%	State grant funds	\$ 30,500	\$ -	\$ (30,500)	N/A
Public safety	123,841	-	(123,841)	-100.00%	Issuance of LT Debt/Use of Debt Proceeds	12,982,512	6,939,526	(6,042,986)	-46.55%
Bond proceeds transfer	12,982,512	6,939,526	(6,042,986)	-46.55%	Use of accumulated fund balance	559,831	392,100	(167,731)	-29.96%
Transfers to other funds	440,723	392,100	(48,623)	-11.03%	Total General Fund revenues	\$ 13,572,843	\$ 7,331,626	\$ (6,241,217)	-45.98%
Total General Fund expenditures	\$ 13,572,843	\$ 7,331,626	\$ (6,241,217)	-45.98%					
School Operating Fund	\$ -	\$ -	\$ -		School Operating Fund				
					Transfer from other fund	\$ -	\$ -	\$ -	
County Capital Projects Fund					County Capital Projects Fund				
General government administration	\$ 315,000	\$ 100,000	\$ (215,000)	-68.25%	State grant funds	\$ -	\$ 17,100	\$ 17,100	N/A
Public safety	4,291,537	719,200	(3,572,337)	-83.24%	Federal grant funds	-	500,000	500,000	N/A
Public works	1,259,942	90,000	(1,169,942)	-92.86%	Transfer from other fund	387,058	392,100	5,042	1.30%
FY20 CIP carryforward	-	5,922,311	5,922,311	N/A	Transfer from GF - Debt Proceeds	5,173,537	5,922,311	748,774	N/A
Transfers to other funds	-	-	-	N/A	Use of accumulated fund balance	305,884	-	(305,884)	-100.00%
	\$ 5,866,479	\$ 6,831,511	\$ 965,032	16.45%	Total County Cap Proj. revenues	\$ 5,866,479	\$ 6,831,511	\$ 965,032	16.45%
School Capital Projects Fund	\$ 7,862,640	\$ 1,017,215	\$ (6,845,425)	-87.06%	School Capital Projects Fund				
					Transfer from other fund	\$ 53,665	\$ -	\$ (53,665)	-100.00%
					Transfer from GF - Debt Proceeds	7,808,975	1,017,215	(6,791,760)	N/A
					Total School Cap Proj. revenues	7,862,640	1,017,215	(6,845,425)	-87.06%
Total expenditures	\$ 27,301,962	\$ 15,180,352	\$ (12,121,610)	-44.40%	Total revenues	\$ 27,301,962	\$ 15,180,352	\$ (12,121,610)	-44.40%
Less transfers to other funds:					Less transfers from other funds				
Transfer from GF to School Operating Fund	\$ -	\$ -	\$ -		Transfer from GF to School Operating Fund	\$ -	\$ -	\$ -	N/A
Transfer to Capital Projects Fund from Debt Proceeds	5,173,537	5,922,311	748,774	14.47%	Tr to Capital Projects Fund from Debt Proceeds	5,173,537	5,922,311	748,774	14.47%
Transfer to School Capital Projects Fund from Debt Proceeds	7,808,975	1,017,215	(6,791,760)	-86.97%	Tr to Sch Cap Proj Fund from Debt Proceeds	7,808,975	1,017,215	(6,791,760)	-86.97%
Transfer from GF to County Cap Proj Fund	53,665	392,100	338,435	630.64%	Transfer from GF to County Cap Proj Fund	53,665	392,100	338,435	630.64%
Transfer to GF from School Cap Proj Fund	-	-	-	N/A	Transfer to GF from School Cap Proj Fund	-	-	-	N/A
Total transfers to other funds	\$ 13,036,177	\$ 7,331,626	\$ (5,704,551)	-43.76%	Total transfers to other funds	\$ 13,036,177	\$ 7,331,626	\$ (5,704,551)	-43.76%
Total expenditures, net of transfers to other funds	\$ 14,265,785	\$ 7,848,726	\$ (6,417,059)	-44.98%	Total expenditures, net of transfers to other funds	\$ 14,265,785	\$ 7,848,726	\$ (6,417,059)	-44.98%

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

BY AUTHORITY OF THE MADISON COUNTY BOARD OF SUPERIVORS
ATTEST: Jack Hobbs, County Administrator

**MADISON COUNTY BOARD OF SUPERVISORS
PROPOSED CALENDAR YEAR 2021 TAX RATES BEGINNING JANUARY 1, 2021**

A public hearing will be held at 6:00 p.m., or as soon thereafter as possible, on Tuesday, April 13, 2021, in the War Memorial Building Courtroom at 2 North Main Street, Madison, Virginia 22727, to receive public comment and consider adoption of the following Ordinance:

Ordinance to Fix Tax Rates for the Tax Year beginning January 1, 2021, which sets the following levies for the year beginning January 1, 2021:

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, 2021, 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):
\$3.60 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) and (10) (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).

The public is invited to attend the public hearing and comment on the aforesaid Ordinance. A copy of the proposed Ordinance is posted at www.madisonco.virginia.gov and is on file in the Office of the County Administrator, 414 N. Main Street, Madison, Virginia 22727, where it may be inspected on Monday - Friday, 8:30 a.m. to 4:30 p.m. by appointment.

Comments may be submitted in writing or via email to jfrye@madisonco.virginia.gov.

Jack Hobbs
County Administrator

Publish in the Thursday, April 1, 2021 Madison Eagle

**MADISON COUNTY BOARD OF SUPERVISORS
PROPOSED ADMINISTRATIVE FEES FOR FISCAL YEAR 2022 BEGINNING JULY
1, 2021**

A public hearing will be held at 6:00 p.m., or as soon thereafter as possible, on Tuesday, April 13, 2021, in the War Memorial Building Courtroom at 2 North Main Street, Madison, Virginia 22727, for any and all persons who wish to appear and be heard concerning certain fees charged by Madison County.

The proposed resolution to effect these fees includes schedules for the following departments that have been updated to show previously approved fees and a proposed alteration of fees for the following County operations:

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

A copy of the proposed resolution can be viewed at www.madisonco.virginia.gov. The proposed resolution 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 jfrye@madisonco.virginia.gov.

Jack Hobbs
County Administrator

Publish in the Publication in the Thursday, April 1, 2021 Madison Eagle

RESOLUTION# 2021-4

**A RESOLUTION ADOPTING MADISON COUNTY FEES FOR FY21 AND
THEREAFTER UNLESS AND UNTIL CHANGED.**

WHEREAS, the Madison County Board of Supervisors imposes 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, 2021-June 30, 2022 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

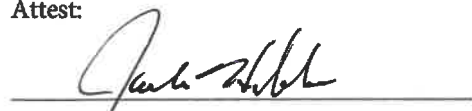
AND BE IT FURTHER RESOLVED, that where a fee is not listed on any attachment to this Resolution, the lawfully adopted regulation, resolution or ordinance of Madison County that established said fee shall continue to apply;

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 27, 2021 on motion of Supervisor Foster, seconded by Supervisor Hoffman.


Chairman R. Clay Jackson

Attest:


Jack Hobbs, Clerk

A. FY22 Madison County Animal Control and Animal Shelter

Animal Shelter Fees

Small domestic animal such as a dog or cat:

Impoundment fee\$12

Boarding Fee\$5 per day or portion thereof

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

Dog adoption fee\$95

Cat adoptions.....\$75

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

Impoundment fee\$15

Board fee \$10 per day or a portion thereof

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

Adoption fee.....\$45

Dog Tags

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

No kennel tags are issued by Madison County

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

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

B. FY22 Madison County Building Official

RESIDENTIAL

One/two family dwellings (Including Additions, Manufactured and Modular Homes),

Attached/Detached Garages, Utility Sheds (over 256 sq. ft.), Decks and Porches:

Finished/Unfinished.....	\$.18/ sq. ft. calculated on gross finished floor area
Minimum Charge	\$75.00
Change of Contractor.....	\$100.00
Code Modification.....	\$75.00

Remodeling and Alterations:

Exterior only (roof, siding, etc.)	\$75.00
Interior	\$.18 sq. ft./\$75.00 minimum

Swimming Pool/Hot Tub/Spa: (all inspections included)

In-ground pool	\$200.00
Above ground pool	\$125.00
Hot Tub/Spas	\$100.00

Electrical/Plumbing/Mechanical

Electrical Fees for Residential	\$.07 sq.ft/\$75.00 minimum
Electrical service upgrade	\$75.00
Plumbing Fees for Residential	\$6.00 per fixture/\$75.00 minimum
Mechanical Permit.....	\$75.00

Chimneys/Flues/Fireplaces.....\$75.00 per unit

Demolition Permit.....\$75.00

Re-inspection Fee

(After 1st inspection or work not ready)	\$50.00
Investigative inspections.....	\$50.00
Plan amendments (after 1st review).....	\$50.00
*Reinspect	\$100.00
Permit renewals	\$50.00
Temporary occupancy request.....	\$50.00

Solar (Electrical Included)\$5.00 per \$1,000 est. cost/\$75.00 min.

COMMERCIAL

New construction and alterations (calculated on gross floor area)

Finished/Unfinished.....	\$.20/sq. ft.
Minimum fee	\$75.00
Change of Contractor.....	\$100.00
Change of Use.....	\$100.00
Code Modification	\$75.00

Electrical/Plumbing/Mechanical

Electric.....	\$.07 sq.ft./\$75.00 minimum
Plumbing.....	\$6.00 per fixture/\$75.00 minimum
Mechanical	\$.07 sq. ft./\$75.00 minimum

Fire Suppression and Fire Alarm Systems \$.02 sq.ft./\$150.00 minimum

Commercial range hoods (Suppression system included) \$75.00 each

Elevators/escalators \$125.00 each

Signs (electric included)..... \$75.00 each

Swimming pools –

Commercial use \$225.00

Electrical..... \$75.00

Plan amendments (after 1st review)..... \$60.00

=

OTHER PERMITS/FEES

Mobile office trailers (all inspections)..... \$75.00

U.S. Tanks (underground) /AS Tanks (above ground) (installation or removal) \$75.00

Amusement device inspections.....\$125.00

Demolition permit \$75.00

Investigative inspections.....\$50.00

Re-inspection fee.....\$50*

.....\$100.00

(After 1st inspection or work not ready)

Solar (Electrical Included) \$6.00 per \$1,000 est. cost.

Renewal fee- (\$75.00 per category)..... \$300 max.

Work started without permitDouble Cost of Approved Permit Fee

Tents/Air supported structures \$75.00 (each)

Electrical for tents..... \$40.00

Permits are subject to a 2% state levy (this does not apply to zoning and erosion permit fees).

Refunds – 75% of fee may be refunded after written request by owner/agent after issuance of permit.
Plan review fees and state levy are non-refundable.

*Re-inspection Fees – To be assessed when work is not approved, work not completed after request, approved plans not on site or previously failed inspection corrections not completed.

EROSION AND SEDIMENT CONTROL (Permits valid for one year)

Erosion & Sediment Land Disturbing Permit\$300.00 + \$200.00/each additional acre *

Erosion & Sediment Control Plan Review \$200.00 + \$100.00/each additional acre (payable at plan submission)*)*

Agreement in lieu of plan (single family dwellings).....\$150.00

Land disturbing permit renewal – 50% of initial fee Supplemental Plan Review 50% of initial fee Re-inspection fee (after 1st inspection)..... \$75\$100.00

[for purpose of computing fees, disturbed areas shall be rounded to the next whole acre]

* up to 10 acres/after 10 acres, additional acreage is 50%

E&S Bond -Agreement in lieu of plan for single family dwellings.....\$1,000.00

BUILDING PLAN REVIEW FEES

(Non Refundable - payable at plan submission)

1. Residential Fee Schedule (R-5 Use groups) Residential dwelling units, additions, alterations & manufactured homes

- [A] Finished & unfinished space..... \$50.00
- [B] Review of revisions to plans previously approved ~~\$35~~\$50.00

2. Commercial (new construction, additions, alterations, change of use)

- [A] Finished & unfinished space.....\$300.00
- [B] Review of revisions of plan previously approved \$50.00
- [C] Electrical, plumbing, mechanical Plan reviews - \$50.00 ea.
- [D] Fire alarm & fire suppression plan reviews - \$50.00

Building Code Board of Appeals

Any appeal or matter considered by the Building Code Board of Appeals..... \$350

Exception

Madison County, including the Madison County School Board and the Madison County Parks and Recreation Authority, and the Madison County Fair are exempted from all fees under this Section B.

C. FY22 Madison County Planning and Zoning

1. Zoning Fees

Application for Rezoning (Zoning Map Amendment)

Minimum Charge	\$2,000
Parcel >10 acres; additional fee \$100 per acre >10	
Zoning Text Amendment.....	\$400
Proffer/Conditional Zoning Amendment	\$2,000
Comprehensive Plan Amendment	\$1,500
Zoning Certification Letter	\$50
Special Use Permit (SUP)	\$500
(SUP), Telecommunications Facility	\$1,500
Additional fee: Consultant Review	(Cost)

Board of Zoning Appeals

Variance Request.....	\$250
Appeal.....	\$300

Permits

Zoning Permit.....	\$50 (New Dwelling/Commercial Structures)
.....	\$100
SepticZoning Permit.....	\$50 (Accessory Structures)
.....	\$100
Agricultural Structure Permit.....	\$50

2. Subdivision Fees

Subdivision Plat, minimum fee	\$850
Additional fee, per lot.....	\$150
Family Division Plat	\$350
Boundary Line Adjustment Plat.....	\$350
Boundary/Physical Survey Plat	\$350

3. Site Plans

Site Plan Review/Approval, minimum fee	\$500
Additional fee, per disturbed acre.....	\$150

D. FY22 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 business 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.

E. FY22 Emergency Communications

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

ORDINANCE # 2021-1

ORDINANCE TO FIX TAX RATES FOR THE TAX YEAR BEGINNING JANUARY 1, 2021, SETTING LEVIES FOR THE YEAR BEGINNING JANUARY 1, 2021.

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, 2021, 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.

- 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):

\$3.60 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;

\$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) and (10) (1950, as amended) shall be exempt.

- 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.

- 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

Adopted this 27th day of April 2021 on motion of Supervisor Yowell, seconded by Supervisor McGhee.



R. Clay Jackson, Chair

Madison County Board of Supervisors

	Aye	Nay	Abstain	Absent
R. Clay Jackson	☒	☐	☐	☐
Charlotte Hoffman	☒	☐	☐	☐
Kevin McGhee	☒	☐	☐	☐
Amber Foster	☒	☐	☐	☐
Carty Yowell	☒	☐	☐	☐

RESOLUTION # 2021-10

RESOLUTION TO ADOPT THE FISCAL 2022 MADISON COUNTY BUDGET

WHEREAS, the Fiscal Year 2022 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 2022 Budget was conducted on April 12, 2021; 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 27th day of April, 2021, that the Madison County Board of Supervisors hereby approves and adopts the Fiscal Year 2022 Budget as summarized below:

Operating Budget

General Operations	\$ 28,986,199
School Operations	21,484,844
School Food Services	896,500
Social Services (VPA)	3,103,843
Children's Services Act (CSA)	2,219,593
County Debt Service	1,727,499
Transient Occupancy Tax (TOT) Fund	105,000
Gross Budgeted Operational Expenditures:	\$ 58,523,478
Less Transfers:	
School—Operational	\$ 9,692,040
County Debt Service	1,727,499
Children's Services Act (CSA)	710,341
Social Services (VPA)	596,846
TOT Fund (to GF)	55,000
Total Transfers:	\$ 12,781,726
Net Budgeted Operational Expenditures	\$ 45,741,752

Capital Budget

General Operations	\$ 7,331,626
County Capital Projects Fund	6,831,511
School Capital Projects Fund	1,017,215
Gross Budgeted Capital Expenditures	\$ 15,180,352
Less Transfers:	
County Capital Projects Fund (from GF)	6,314,411
School Capital Projects Fund (from GF)	1,017,215
Total Transfers:	7,331,626
Net Budgeted Capital Expenditures	\$ 7,848,726

Adopted this 27th day of April, 2021 on motion of Supervisor McGhee, seconded by Supervisor Foster.


R. Clay Jackson, Chairman
Madison County Board of Supervisors

	"Aye":	"Nay":	"Abstain":	Absent:
R. Clay Jackson	x			
Charlotte L. Hoffman	x			
Kevin K. McGhee	x			
Amber Foster	x			
Carty Yowell	x			

BOARD MEMBERS:

CHAIRMAN
R. CLAY JACKSON

VICE CHAIRMAN
CHARLOTTE HOFFMAN

MEMBERS
KEVIN MCGHEE
AMBER FOSTER
CARTY YOWELL

COUNTY ADMINISTRATOR
JACK HOBBS

COUNTY ATTORNEY
SEAN D. GREGG

302 Thrift Rd
PO Box 705
Madison, Virginia 22727
(540) 948-6700
Fax (540) 948-3843



RESOLUTION # 2021-11

**RESOLUTION TO APPROPRIATE THE FISCAL YEAR 2021 MADISON COUNTY CAPITAL
BUDGET FOR APRIL 2021**

WHEREAS, on May 12, 2020 the Madison County Board of Supervisors adopted a Capital Budget for Madison County for Fiscal Year 2021 in the amount of \$27,301,962; and

WHEREAS, the Fiscal Year 2021 Adopted Capital Budget includes school operations and capital funding for the Madison County School Division equaling \$7,862,640; and

WHEREAS, the Board of Supervisors is required to appropriate for actual expenditure the adopted Fiscal Year 2021 budget; and

WHEREAS, 15.2-2506 and §21.1-94 of the Code of Virginia indicate that the Board of Supervisors may make annual, semiannual, quarterly or monthly appropriations for contemplated expenditures; and

WHEREAS, the Board of Supervisors desires to make a monthly appropriation for capital expenditures;

NOW, THEREFORE, BE IT RESOLVED on this 27th day of April 2021, that the Madison County Board of Supervisors hereby appropriates the Fiscal Year 2021 Adopted Capital Budget for April 2021 in the amounts specified for each fund contained in said budget; with such appropriations summarized below:

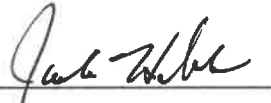
General Operations	\$ 29,539
County Capital Projects Fund	25,170
School Capital Projects Fund	27,539
Total Capital Appropriations	\$ 82,248

Adopted this 27th day of April, 2021, by the Madison County Board of Supervisors, on motion of Supervisor Hoffman, seconded by Supervisor Foster.



R. Clay Jackson, Chair

Madison County Board of Supervisors

Attest: 
Jack Hobbs, Clerk of the Board

	Aye	Nay	Abstain	Absent
R. Clay Jackson	☒	☐	☐	☐
Charlotte Hoffman	☒	☐	☐	☐
Kevin McGhee	☒	☐	☐	☐
Amber Foster	☒	☐	☐	☐
Carty Yowell	☒	☐	☐	☐

BOARD MEMBERS:

CHAIR
R. CLAY JACKSON

VICE CHAIR
CHARLOTTE HOFFMAN

MEMBERS
KEVIN MCGHEE
AMBER FOSTER
CARTY YOWELL

COUNTY ADMINISTRATOR
JACK HOBBS



COUNTY ATTORNEY
SEAN D. GREGG
414 N. Main Street
PO Box 705
Madison, Virginia 22727
(540) 948-6700
Fax (540) 948-3843

RESOLUTION # 2021-14

**A RESOLUTION APPROPRIATING THE FISCAL YEAR 2022 MADISON COUNTY
OPERATING BUDGET**

WHEREAS, on April 27, 2021 the Madison County Board of Supervisors adopted an Operating Budget for Madison County for Fiscal Year 2022 in the amount of \$58,523,478; and

WHEREAS, the Fiscal Year 2022 Adopted Operating Budget includes school operations funding for the Madison County School Division equaling \$21,484,844; and

WHEREAS, the Board of Supervisors is required to appropriate for actual expenditure the Fiscal Year 2022 Adopted Operating Budget; and

WHEREAS, 15.2-2506 and §22.1-94 of the Code of Virginia indicate that the Board of Supervisors may make annual, semiannual, quarterly, or monthly appropriations for contemplated expenditures;

NOW, THEREFORE, BE IT RESOLVED on this 8th day of June, 2021, that the Madison County Board of Supervisors hereby appropriates the Fiscal Year 2022 Adopted Operating Budget for in the amounts specified for each department and category contained in said budget; with such appropriations summarized below:

General Operations	\$28,986,199
School – Instruction	\$15,668,100
School – Admin, Attend, & Health	\$1,280,810
School – Pupil Transportation	\$1,482,303
School – Operations & Maintenance	\$2,241,053
School – Technology	\$757,023
School – Non-Instructional General Operations	\$55,555
School Food Services	\$896,500
Social Services (VPA)	\$3,103,843

Children's Services Act (CSA)	\$2,219,593
County Debt Service	\$1,727,499
Transient Occupancy Tax Fund	\$105,000
Total Operating Appropriations	<u>\$58,523,478</u>

Adopted this 8th day of June, 2021, by the Madison County Board of Supervisors, on motion of Supervisor Yowell, seconded by Supervisor Hoffman.


R. Clay Jackson, Chair
Madison County Board of Supervisors

	Aye	Nay	Abstain	Absent
R. Clay Jackson	<u>X</u>	—	—	—
Charlotte Hoffman	<u>X</u>	—	—	—
Kevin McGhee	<u>X</u>	—	—	—
Amber Foster	<u>X</u>	—	—	—
Carty Yowell	<u>X</u>	—	—	—

ISARD MEMBERS:

CHAIRMAN
R. CLAY JACKSON

VICE CHAIRMAN
CHARLOTTE HOFFMAN

MEMBERS
KEVIN MCGHEE
AMBER FOSTER
CARTY YOWELL

COUNTY ADMINISTRATOR
JACK HOBBS

COUNTY ATTORNEY
SEAN D. GREGG

414 N. Main Street
PO Box 705
Madison, Virginia 22727
(540) 948-6700
Fax (540) 948-3843



RESOLUTION # 2021-15
RESOLUTION TO APPROPRIATE THE FISCAL YEAR 2022 MADISON COUNTY
CAPITAL BUDGET FOR JULY 2021

WHEREAS, on April 27, 2021 the Madison County Board of Supervisors adopted a Capital Budget for Madison County for Fiscal Year 2022 in the amount of \$15,180,352; and

WHEREAS, the Fiscal Year 2022 Adopted Capital Budget includes school operations and capital funding for the Madison County School Division equaling \$1,017,215; and

WHEREAS, the Board of Supervisors is required to appropriate for actual expenditure the adopted Fiscal Year 2022 budget; and

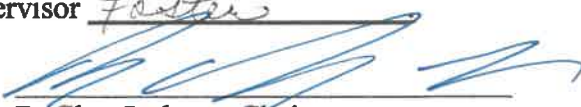
WHEREAS, 15.2-2506 and §21.1-94 of the Code of Virginia indicate that the Board of Supervisors may make annual, semiannual, quarterly or monthly appropriations for contemplated expenditures; and

WHEREAS, the Board of Supervisors desires to make a monthly appropriation for capital expenditures;

NOW, THEREFORE, BE IT RESOLVED on this 8th day of June, 2021, that the Madison County Board of Supervisors hereby appropriates the Fiscal Year 2022 Adopted Capital Budget for July 2021 in the amounts specified for each fund contained in said budget; with such appropriations summarized below:

General Operations	\$ 3,582,831
County Capital Projects Fund	2,599,242
School Capital Projects Fund	850,689
Total Capital Appropriations	<u>\$7,032,763</u>

Adopted this 8th day of June, 2021, by the Madison County Board of Supervisors, on motion of Supervisor McGhee, seconded by Supervisor Foster


R. Clay Jackson, Chair
Madison County Board of Supervisors

	Aye	Nay	Abstain	Absent
R. Clay Jackson	<u>X</u>	—	—	—
Charlotte Hoffman	<u>X</u>	—	—	—
Kevin McGhee	<u>X</u>	—	—	—
Amber Foster	<u>X</u>	—	—	—
Carty Yowell	<u>X</u>	—	—	—

FY22 Capital Budget Appropriation Summary

6/2/2021

Department	Use of Funds	FY22 Budget	Proposed June 8, 2021 Appropriation
Bond proceeds transfer		6,939,526	3,190,731
Transfers to other funds		392,100	392,100
Subtotal, General Fund		7,331,626	3,582,831
<i>General government administration</i>			
Data Processing & Technology	Desktop replacement project, network upgrades	100,000	Project mgt, cthouse fiber
<i>Public safety</i>			
Sheriff	Vehicle replacement	135,000	135,000
Emergency Communications	ECC whole building battery backup	50,000	50,000
EMS	Other equipment	34,200	34,200
EMS	EMS station	500,000	Pending ARPA decisions
<i>Public works</i>			
Facilities & Maintenance	Exterior painting courthouse, Kemper, Admin Center	40,000	40,000
Facilities & Maintenance	Equipment replacement	20,000	Contingency
Facilities & Maintenance	HVAC system replacements in various buildings	20,000	Contingency
Facilities & Maintenance	Parking lot paving	10,000	Contingency
<i>Carryforward</i>			
	County projects carryforward	5,922,311	
	County Administration Center Renovation Project		435,265 Per June 4 calculation
	Public Safety Radio System Project		1,904,778 Per June 4 calculation
Subtotal, County Capital Projects Fund		6,831,511	2,599,242
	School capital projects carryforward	1,017,215	
	Madison Primary School Renovation Project		850,689 Per June 4 calculation
Subtotal, School Capital Projects Fund		1,017,215	850,689
Total		15,180,352	7,032,763

cc 94221 Admin Bldg-Thrift Road Consolidation	Per RDA			
	Budget	Amendments	Appropriated	Year-to-Date
3140 ENGINEERING/ARCHITECTURAL SERVIC	41,999.60	20,719.60	62,719.20	46,781.00
3510 PRINTING-GEN. PRINTING SERV Pro	0.00	0.00	0.00	125.40
8601 Construction Contract	1,100,000.00	0.00	1,100,000.00	499,534.97
8605 FURNITURE AND FIXTURES	0.00	14,835.59	14,835.59	12,547.99
8606 ADMIN BLDG PROJECT	0.00	14,088.31	14,088.31	2,023.60
8610 MOVING COSTS(BLDG)	0.00	6,444.17	6,444.17	2,089.20
8618 Owner Direct Purchase	0.00	2,380.32	2,380.32	26,338.32
8619 Other Costs Contingency	55,000.00	0.00	55,000.00	130.00
	1,196,999.60	58,467.99	1,255,467.59	589,570.48

Year to date, not architect or contractor

43,756.11

Claims to pay after 8 June Board meeting

166,761.78

Clark Nexsen Construction Services Construction

4 117,025.34

Clark Nexsen Construction Services Construction

5 4,313.00

Norman Smith Architecture Consulting

19679-11 288,100.12

Projected FY22 Outlays

Architect remaining (\$47,610 paid in FY20) 11,626.00

Contractor remaining (after inv 5, w/ est final CO's) 312,297.00

Other Costs

ANS	Data wiring in 410	22,232.24	
ANS	Data wiring between 414 and 410	7,187.96	
Blue Ridge	Moving, 414 to 410	2,089.20	
Blue Ridge	Moving, 410 to 414, 302 to 414	4,354.97	
Various per JF workup	Furniture	42,971.00	
ANS	Data wiring in 414	15,116.88	
Danny's Seat Cusions	Seat cushion recovering	6,444.47	
Audio Visual Services	A/V in Board Auditorium	35,201.00	best guess
Various	Door security, fire alarm, surveillance systems	12,000.00	best guess
ANS	Relocate demac at 414	2,500.00	best guess
Owner-furnished A/V equipment	TV, thin clients, conference phones	5,000.00	best guess
	Less: non arch/contr pd to date in FY21	(43,756.11)	
	Upfit costs	111,341.61	
	Expected FY22	435,264.61	

6/4/2021

Madison County Administrative Office Consolidation Project

Approved Pre-construction Award A&E Costs

Norman Smith Project #19679

				1/16/2020	3/11/2020	4/22/2020	6/11/2020	5/28/2020	6/26/2020	8/21/2020	9/10/2020	12/23/2020	2/3/2021	3/26/2021	6/2/2021	To Date	Remaining
				Retainer	Invoice 1	Invoice 2	Invoice 4	Invoice 3	Invoice 5	Invoice 6	Invoice 7	Invoice 8	Invoice 9	Invoice 10	Invoice 11		
Budget, as amended																	
\$ 2,600	Asbestos sub	Asbestos survey (assumes asbestos not present)		\$ 2,600												\$ 2,600	\$ -
\$ 12,000	NSA Base Services	Schematic design		\$ 5,400				\$ 6,600								\$ 12,000	\$ -
\$ 12,000	NSA Base Services	Design development					\$ 7,200	\$ 3,000	\$ 1,200	\$ 600						\$ 12,000	\$ -
\$ 21,000	NSA Base Services	Construction document production					\$ 3,150		\$ 4,200	\$ 12,600	\$ 1,050					\$ 21,000	\$ -
\$ 6,000	NSA Base Services	Construction contractor procurement								\$ 1,000		\$ 5,004				\$ 6,004	\$ (4)
\$ 6,000	2nd Bid Process	Construction contractor procurement										\$ 6,000				\$ 6,000	\$ -
\$ 430	Insurance	Increased professional liability insurance to \$500k/\$1.0MM (prorated to April 2020)	\$ 430													\$ 430	\$ -
\$ 22,500	MEP sub	Design services		\$ 3,375			\$ 8,000			\$ 10,000	\$ 1,125					\$ 22,500	\$ -
\$ 2,500	Structural sub	Structural engineering fees		\$ 750							\$ 1,750					\$ 2,500	\$ -
\$ 2,100	Insurance	Annual insurance premium starting May 2020				\$ 2,100										\$ 2,100	\$ -
\$ 500	NSA	Printing charges					5.40					\$ 32.00				\$ 37	\$ 463
\$ 87,630		Total anticipated outlay prior to receipt of construction bid		\$ 430.00	\$ 12,125.00	\$ 2,100.00	\$ 18,355.40	\$ 9,600.00	\$ 5,400.00	\$ 24,200.00	\$ 3,925.00	\$ 11,036.00	\$ -	\$ -	\$ -	\$ 87,171.40	\$ 458.60
Post-construction contract award																	
\$ 9,200	NSA	Construction administration (post construction contract award)	\$ 5,000										\$ 4,200			\$ 9,200	\$ -
\$ 6,800	MEP sub	Construction admin support													\$ 4,313	\$ 4,313	\$ 2,487
\$ 2,100	Insurance	Insurance	Annual insurance premium (after April 2021)											\$ 2,100		\$ 2,100	\$ -
\$ 10,000	Contingency	NSA	Contingency for construction management services										\$ 1,320			\$ 1,320	\$ 8,680
\$ 115,730				\$ 5,430.00	\$ 12,125.00	\$ 2,100.00	\$ 18,355.40	\$ 9,600.00	\$ 5,400.00	\$ 24,200.00	\$ 3,925.00	\$ 11,036.00	\$ 5,520.00	\$ 2,100.00	\$ 4,313.00	\$ 104,104.40	\$ 11,625.60
Estimated but not included in the initial contract:																	
\$ 3,500	Contingency	Architectural energy audit															
\$ 3,200	Contingency	MEP energy audit															

Madison County Administration Center Renovation Project - Review of Clark Nexsen Contract

6/4/2021

Ref Date	Eff Date		
	18-Dec-21	Original Contract	\$ 1,092,168.00
			<u>Change</u>
CO# 001	22-Jan		\$ (30,000.00)
	25-Mar-21	01: Electrical VE - Fixtures - 03/25/2021	
CO# 002	26-Mar		\$ 3,207.19
	30-Mar-21	02: PCO 001 - Addendum 08 Door Closers - 03/30/2021	
	30-Mar-21	04: PCO 003 - ASI # 4 - Pressure Reducing Valve - 03/30/2021	
	30-Mar-21	05: PCO 004 - RFI 006 - Relocate Backflow Preventer - 03/30/2021	
	30-Mar-21	06: PCO 005 - RFI#003 - 03/30/2021	
	30-Mar-21	07: PCO 006 - RFI #012 - Wall Hydrant - 03/30/2021	
	30-Mar-21	09: PCO 008 - Fire Alarm Change Request - 03/30/2021	
	30-Mar-21	10: PCO 009 - ACT VE Deduct - 03/30/2021	
	30-Mar-21	11: PCO 010 - Boggs VE for AHU 2 R1 - 03/30/2021	
# TBD	23-Feb	03: PCO 002 - Addendum 09 Toilet Partition Revision for Building 414 - 02/23/2021	\$ 3,387.26
# TBD	17-May	12: PCO 011 - ASI #25 - Wood Door Modification - 05/17/2021	\$ 358.21
# TBD		13: PCO 012 RFI 24 - Unit Heater Removal	TBD
# TBD	17-May	14: PCO 013 - ASI 34 - Wall Support - 05/17/2021	\$ 2,566.19
# TBD	17-May	15: PCO 014 - Restroom Furring and ASI 033 - 05/17/2021	\$ 557.29
# TBD	17-May	16: PCO 015 - Boss Chamber Insulation - 05/17/2021	\$ 3,375.00
# TBD	4-Jun	Extra tile schmooey on 414 floors	\$ 5,000.00
TBD	4-Jun	Unknowns/Contingency	\$ 15,000.00
			\$ 1,095,619.14
		Invoices through June 8 request (Invoice #5)	\$ 783,322.09
		Balance to finish	\$ 312,297.05

Zone/Space	Item	Who	Units	Cost Ea.	Runout
410 N. Main Street	<i>All items in red with yellow highlight have been ordered as of 4/23/2021</i>				
Treasurer	Tri-boro boxers	SM	2	\$167.95	335.90
Treasurer	Record storage rack	SM	2	\$279.95	559.90
Treasurer	Shipping Charges	SM		\$446.99	446.99
County Administrator	8' Conference Table	Admin	2	\$615.00	1,230.00
County Administrator	12' Conference Table	Admin	1	\$1,334.00	1,334.00
County Administrator	Nesting Chairs	Admin	30	261.20 (pks of 2)	3,918.00
County Administrator	Lateral file 42" - 5 drawers	Admin	1	\$1,245.00	1,245.00
County Administrator	Organizer - 24 CMPT (Grey)	Admin	1	\$439.26	439.26
County Administrator	Bracket for Wall	Admin	1	\$70.00	70.00
Building & Zoning	Cork Board 3x2	AC	1	\$31.00	31.00
Building & Zoning	Chair mats	AC	4	\$65.00	260.00
Building & Zoning	Wastebaskets	AC	4	\$5.29	21.16
Building & Zoning	Reception Chairs/Office	AC	10	\$95.50	955
Building & Zoning	L-Shaped Desk w/Return	AC	1	\$338.00	338
Building & Zoning	Lateral File Cabinet	AC	1	\$795.00	795
Commissioner	Side Chairs w/arms	BD	4	\$95.50	\$382.00
Treasurer	Side Chairs w/arms		4	\$95.50	\$382.00
Commissioner	Bookcase , Walnut	BD	1	\$226.49	226.49
Commissioner	Door Kit, Walnut	BD	1	\$88.50	88.5
Commissioner	Wastebasket, Rect, 28 qt. bk	BD	4	\$5.29	21.16
Commissioner	Chairmat, Polycarb 60x60 RC	BD	1	\$115.61	115.61
County Administrator (2)	Reupholster auditorium seats	RB		P.O. done	\$6,444.47
County Administrator (2)	Fabric for auditorium seats	RB		on 3/11/2021	
HR/Payroll	Mesh Fabric Gues Chairs (Black)	TS	2	143.98	143.98
IT	Speaker Phone Sets for Conf. Room @ 410 N. Main				
IT	Mitel 6970 IP Conference Phone	BL	2	\$565	\$1,300.00
IT	MiVoice Connect ONSITE Courtesy License Bundle	BL	2	\$78.00	156
IT	System Components Only, No Coverage on Phone Handsets	BL	1	\$10.00	10
IT	ANS Hourly Non-Loaded Labor Svc. Rate (Est. Hrs. Req'd)	BL	3	\$101.92	305.76
IT	ANS Trip Charge \$50.00 1.00 \$50.00	BL	1	\$50.00	\$50.00
IT	Samsung 85" Class Crystal UHD TU-8000 Series	BL	2	\$1,787.99	\$3,575.98
	4K UHD HDR Smart TV with Alexa Built-in (UN85TU8000FXZA, 2020 Model)				
IT	Logitech MeetUP & Expansion Mic HD Video & Audio Conferencing Sys.		1	\$1,069.00	\$1,069.00
IT	Dell Technologies		2	\$783.67	\$1,567.34
Blue Ridge Movers	Relocation from 414 N. Main to 410 N. Main				
	Labor		40	\$40.00	\$1,600.00
	Truck & Equipment Charges		1	\$250.00	\$250.00
	Boxes- small 1.5		128	\$1.25	\$160.00
	Boxes - medium 3.1		33	\$2.40	\$79.20
					\$29,907.69

Items listed below are quoted items and have now been ordered.

County Administrator (1)	Vacant Office				
Finance	Hon File Lateral, 5DRW, Charcoal	MT	2	\$1,038.99	2,077.98
Finance	Chairk Hiback, Black	MT	4	\$155.99	623.96
Finance	Desk, SGL PED, 2R 72x36, CCL	MT	1	\$948.59	948.59
Finance	Desk, SGL PED, 2L 72.x6 MY CL	MT	1	\$948.59	948.59
Finance	Bridge, 48X24Dx29.5H, CCL	MT	1	\$332.39	332.39
Finance	Chairmat, Polycarb 60x60 RC		2	\$115.61	231.22
IT	Mid-back Transparent Black Mesh	BL	1	\$247.34	247.34
	Drafting Chair with Melrose Gold Id Frame with Flip Up Arms				
Voter Registrar	OS Collection Series Area #1	LE	1	\$3,159.00	3,159.00
	Coastal Gray				
	1-72x36 Desk PL 189CG 1-48x24 Bridge				
	PL170CG 1-72x24 Credenza PL143CG 1-72x16	15			
	Hutch PL144OHCG 2-0Set Glass Doors for				
	Hutch PL44SGD 1-Magnetic Glass White Board for Hutch GBM1760WH				
	2-3 Dr. File Cabinet PL166CG 1-2 Dr. Lateral File				
	PL112CG 1-Storage Cabinet with Glass Doors				
	PL152CG/PL152SGD				
	Exec Mesh Back Chair		1	249.00	\$249.00
	OS44021 ANS/21Seat Black				
	Mesh Guest Chair		2	94.00	\$190.00
	OS2029FRAMEBLK/202829SEATBLK				
	OS Collection Series Area #2	LE	1	3,557.00	\$3,557.00
	Coastal Gray				
	2-66x3- Desk PL102CG 2-42-24 Bridge				
	PL196CG 2-66x24 Credenza P>111CG 2-66x16				
	Hutches PL140 OHCG 2-Sets of Doors				
	PL40LDCG 2-3Dr File Cabinet PL155CG 2-2Dr				
	File Cabinet PL175CG				
	2-Acrylic Panels 66x12 PB211266ACRSI POST				
	PBP12SI 2-Transition Top 66x12 PBTR66CG				
	Exc. Mesh Chair		2	249.00	\$498.00
	44021ZNS/21SEATBLK				
* Items requested for 410 N. & 414 N. Main Renovation Projects					\$42,970.76

PS Radio

4-Jun-21

Ref contract approved and signed 12/18/2019.

Original Budget

		<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>Total</u>	
Motorola	Jan-20	\$ 1,242,497				25% Down payment (Paid in FY20)
	Dec-20		\$ 1,987,994			40% Equipment shipped to field
	Jul-21			\$ 745,498		15% Site equipment installation complete
	Dec-21			\$ 993,997		20% Final acceptance
		\$ 1,242,497	\$ 1,987,994	\$ 1,739,495	\$ 4,969,986	Subtotal Motorola
Financing Costs			\$ 51,674		\$ 51,674	Financial Advisor, Bond Counsel, Misc. Fees @ 1%
Mission Critical			\$ 131,583	\$ 65,791	\$ 197,374	Implementation Support
		\$ 1,242,497	\$ 2,171,251	\$ 1,805,286	\$ 5,219,034	Budget year total

Grant Funding for Subscriber Equipment Possible \$ 693,055

Madison Primary School Renovation Project - Project Status as of June 2, 2021

	\$1,924,532	Project budget not spent as of Skanska report to School Capital Improvement Committee on 6/2/21
Increase	\$73,876	Change order 5 (includes 6 PCO's) approved on 6/2
Decrease	(\$613,820)	Remaining contingency as of 6/2
Increase	\$50,000	Best guess on costs for future change orders, at least 2 additional months of project management, etc.
	<u>\$1,434,588</u>	Recalculated additional project outlays
Decrease	(\$583,899)	Claims pending Board approval on June 8
	<u>\$850,689</u>	FY22 appropriation for Madison Primary School Renovation Project
	\$152,500	Sidewalk replacement credit reserved for Madison Primary School parking lot project

FY22 Budget Process Hotwash

Per discussion during the April 27, 2021 Board of Supervisors Meeting

- A. Try to complete the bulk of the work on the capital budget during the fall
- B. Have all FY21 actual figures per audit loaded by December 1
- C. Require departmental budget requests to more clearly feature:
 - a. Personnel
 - i. FT (existing) hours and overtime hours
 - ii. PT (existing) hours
 - iii. New employees (PT & FT w/ hours & OT hours)
 - iv. Specific raises by individual employee
 - b. Operational costs
 - c. Capital items with a uniform formatted workup
- D. Hold presentation meetings in January and February per usual
- E. Assign donation agency and “external agencies” specific time slots before the end of December
- F. Populate budget requests into standard format for review during request presentations
- G. Deliver balanced budget by the end of February to allow more time for the Board to review and adjust prior to the advertising and adoption deadlines
- H. Continue to view the budget as a plan and operate via appropriations
- I. Consider multi-year budgeting, such as via gross 5- or 10- year projections

Adjustments to the FY22 budget advertised for public hearing on April 13, 2021 vs adopted on April 27, 2021:

1. Move mis-coded full-time deputy from sheriff's department (31200) to court security (21800) budget	Budget neutral
2. 5% raises for all (with exceptions): \$80,404	Adjust Contingency (budget neutral)
3. Show \$20,000 of contingency as earmarked contingency for the new drug court	Adjust Contingency (budget neutral)
4. Move full-time positions shown in the contingency breakout to departments:	Budget neutral
a. Swing Administrative Assistant/Payables Clerk housed in the Finance Department - \$44,366	
b. Conversion of the Clerk of Court's Office Clerk to full-time status - \$23,746	
c. Emergency Communication Dispatcher - \$51,431	

Adjustments to the Original FY22 Budget Proposal (presented 3/18/2021)

- i. P. 5: corrected misspelling of Greene's name
- ii. P. B-5: Replaced Slide 9 of the presentation that shows FY21 capital items with one that lists items not included in the budget proposal
- iii. P. H-1: Deleted Building Official vehicle if purchased in FY21
- iv. Section 2: Replaced school board budget request with edition received on March 18, 2021
- v. P. 5-11: Recoded department head previously classed as "FT-Other" (32600-1310)
- vi. Corrected the public hearing location on the administrative fees advertisement
- vii. Added monies to reflect continuation of capital projects
- viii. Required employees to pick up half of increase in health insurance premiums
- ix. Deleted Management Services Specialist (half year)-\$38,404
- x. Adjusted across the board raises to 3% (held state-funded employees at 5% and targeted raises)

Followup:

Add for Registrar's pay adjustment WHEN MANDATE & FIGURES ARE MADE AVAILABLE

Concerns of Note for FY23

- A. Additional public safety radio system O&M costs
- B. Some school costs in FY22 that will be borne by CARES & ARPA will shift to the County