MADISON COUNTY

FISCAL YEAR 2023 BUDGET

APPROVED BY THE BOARD OF SUPERVISORS ON APRIL 12TH, 2022

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COUNTY OFFICIALS

BOARD OF SUPERVISORS

R. Clay Jackson
Chair

Carlton Yowell
Vice-Chair

Charlotte Hoffman
Member

Dustin Dawson
Member

James Jewett
Member

MADISON COUNTY SCHOOL BOARD

Karen M. Allen
Chair

Nita Collier
Member

Charles Sheads
Member

Christopher Wingate
Member

Damon Myers
Member

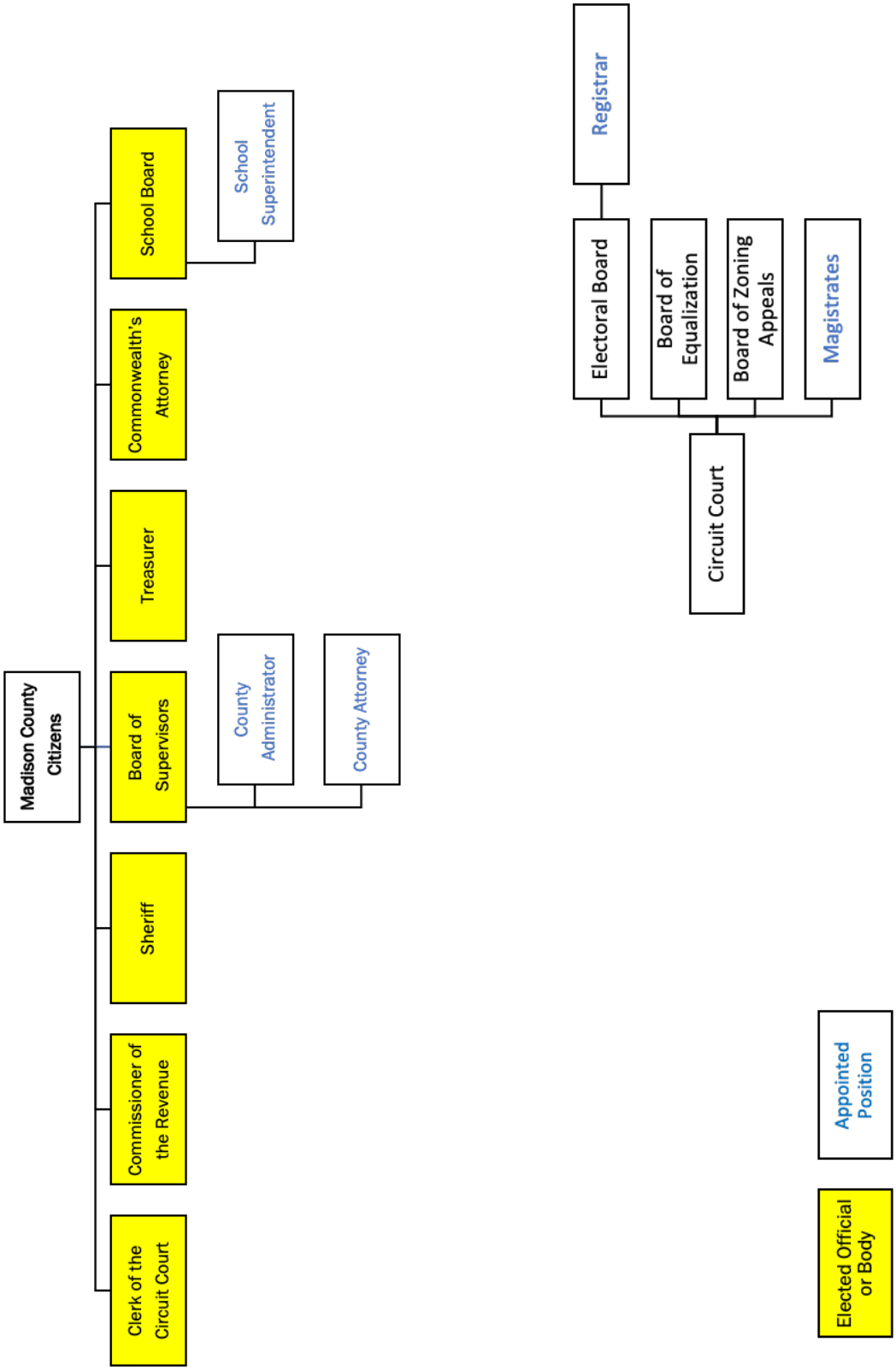
CONSTITUTIONAL OFFICERS

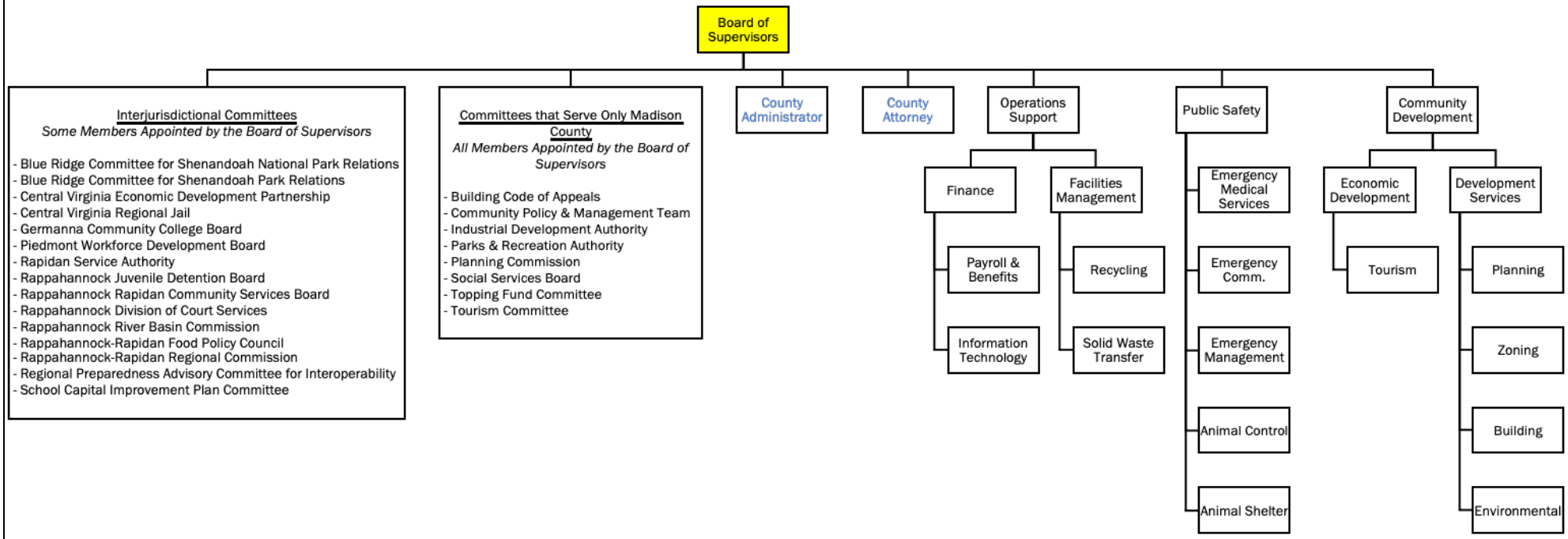
Erik Weaver	Sheriff
Leeta Louk	Clerk of the Circuit Court
Clarissa Berry	Commonwealth's Attorney
Brian Daniel	Commissioner of the Revenue
Stephanie Murray	Treasurer

OTHER OFFICIALS

Jonathon Weakley	County Administrator
Anna Graham	Superintendent of Schools
Valerie Ward	Director of Social Services

COUNTY ORGANIZATIONAL CHART




Board of Supervisors
Interjurisdictional Committees
Some Members Appointed by the Board of Supervisors
- Blue Ridge Committee for Shenandoah National Park Relations
- Blue Ridge Committee for Shenandoah Park Relations
- Central Virginia Economic Development Partnership
- Central Virginia Regional Jail
- Germanna Community College Board
- Piedmont Workforce Development Board
- Rapidan Service Authority
- Rappahannock Juvenile Detention Board
- Rappahannock Rapidan Community Services Board
- Rappahannock Division of Court Services
- Rappahannock River Basin Commission
- Rappahannock-Rapidan Food Policy Council
- Rappahannock-Rapidan Regional Commission
- Regional Preparedness Advisory Committee for Interoperability
- School Capital Improvement Plan Committee
Committees that Serve Only Madison County
All Members Appointed by the Board of Supervisors
- Building Code of Appeals
- Community Policy & Management Team
- Industrial Development Authority
- Parks & Recreation Authority
- Planning Commission
- Social Services Board
- Topping Fund Committee
- Tourism Committee
County Administrator
County Attorney
Operations Support
Finance
Payroll & Benefits
Information Technology
Facilities Management
Recycling
Solid Waste Transfer
Public Safety
Emergency Medical Services
Emergency Comm.
Emergency Management
Animal Control
Animal Shelter
Community Development
Economic Development
Tourism
Development Services
Planning
Zoning
Building
Environmental

Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Charlotte Hoffman
Dustin Dawson
James Jewett

MADISON COUNTY
BOARD OF SUPERVISORS

County Administrator
Jonathon Weakley

County Attorney
Sean Gregg

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

DATE: **March 17, 2022**
TO: **Madison County Board of Supervisors**
BY: **Jonathon Weakley, County Administrator**
RE: **FY23 Budget Message**

As per the annual process required by the Code of Virginia, a consolidated budget proposal for Madison County's July 1, 2022 through June 30, 2023 fiscal year is hereby transmitted to the Board of Supervisors for its consideration. I offer the following as a high-level overview of this proposal:

Budget Synopsis

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

Operating outlays (net of interfund transfers of $15,938,252) total $48,717,342. The proposed FY2023 operating budget is balanced using $461,118 accumulated from prior year surpluses (fund balance).

Capital spending in FY23 is projected at $7,070,774 (including ongoing, multi-year projects previously approved and funded with debt) and is financed with fund balance and grant monies.

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

The County would not incur new debt in FY23. The Madison Primary School and County Administration Center renovation projects, funded in FY22, have been completed. At the beginning of this next fiscal year, we will have carry over projects with the Public Safety Radio project and financial software installation. Capital project work in FY23 would turn a focus to 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.

Outside Agency Funding

Funding has been provided for the support of a series of agencies that provide discretionary but important services to Madison County. The FY23 outside agency funding list is as follows:

Agencies Receiving Funds	FY23 Proposed	$ Change	% Change
MADISON COMBINED COURT	10,550.00	0.00	0.00%
MADISON VOLUNTEER FIRE DEPARTMENT	145,000.00	13,156.00	9.98%
THOMAS JEFFERSON EMS COUNCIL	1,000.00	-6,743.00	-87.09%
JUVENILE PROBATION	21,539.00	0.00	0.00%
REGIONAL JAIL	736,673.00	-210,237.50	-22.20%
JUVENILE DETENTION	117,166.00	23,136.00	24.60%
JEFFERSON AREA COMMUNITY CORRECTIONS	12,073.00	506.00	4.37%
SERVICES TO ABUSED FAMILIES	1,000.00	0.00	0.00%
Foothills Child Advocacy Center	2,600.00	0.00	0.00%
MADISON HEALTH DEPARTMENT	204,121.00	33,589.00	19.70%
COMMUNITY SERVICES	202,576.00	24,947.00	14.04%
GERMANNA COMMUNITY COLLEGE	5,000.00	0.00	0.00%
PARKS & RECREATION	383,913.00	111,811.00	41.09%
BOYS AND GIRLS CLUB	1,000.00	-1,000.00	-50.00%
SENIOR CENTER	500.00	0.00	0.00%
MADISON COUNTY FAIR	500.00	0.00	0.00%
MADISON LIBRARY	160,600.00	8,500.00	5.59%
CENTRAL VA ECON DEVELOP PSHIP	10,000.00	0.00	0.00%
FOOTHILLS HOUSING CORP. (FORMERLY RAP BET HOUSING)	7,000.00	0.00	0.00%
AGING TOGETHER	3,000.00	0.00	0.00%
RAPPAHANNOCK-RAPIDAN PLANNING DISTRICT	16,863.00	481.42	2.94%
VA Regional Transit	7,000.00	2,000.00	40.00%
PIEDMONT WORKFORCE NETWORK	500.00	0.00	0.00%
SKYLINE CAP	48,502.00	917.00	1.93%
WATER QUALITY MANAGEMENT PROGRAM	1,000.00	0.00	0.00%
CULPEPER SOIL & WATER	31,333.00	0.00	0.00%
FORESTRY SERVICE	5,942.00	0.02	0.00%
NORTHERN VA 4-H	750.00	0.00	0.00%
EXTENSION & CONT'D ED.	123,747.00	10,797.45	9.56%
Total Proposed	**2,261,448.00**	**11,860.39**	**0.53%**

Operations
Following changes to the operation budget are of note:

- $62,853 to cover the direct cost of a full year of a new Records Management Clerk that would be housed in the Sheriff's Office
- $46,900 to cover the conversion of a part-time to full-time status for a PRA maintenance position
- $79,104 to cover new IT position
- $20,104 to cover new Division Chief position in EMS

Contingency/breakout items include:

- $270,019 general fund contingencies for unexpected costs
- $27,000 to cover accumulated leave

Capital and One-time Spending
Monies to begin supporting a broadband initiative ($2,540,264)
Monies have been provided to support a series of projects and other significant one-time uses of funds as follows:

Department	Description	Funding
Data Processing & Technology	Hardware and software upgrades	100,000
Sheriff	Vehicle replacement	110,000
Emergency Communications	Radio project	3,397,510
EMS	EMS station planning	500,000
Facilities & Maintenance	Painting at courthouse, admin center	40,000
Facilities & Maintenance	HVAC system replacements	40,000
Facilities & Maintenance	Parking lot paving	10,000
Facilities & Maintenance	New Maintenance Garage	40,000
Commonwealth Attorney	Security Improvements	33,000
Administration	Broadband	2,540,264
Finance	ERP	170,000
Administration	Master CIP/Asset Management Plan	60,000
Sheriff	Drones	30,000

No school capital work was requested or has been proposed, but an effort toward a summer 2022 (FY23) paving project is underway. Note there are no monies shown to reflect the Madison Primary School paving/sidewalk project.

Personnel
Note that there are core investments in personnel. The budget allows for 5% COLA increase to all positions in anticipation of state funding increase for comp board positions. The County healthcare premium increased 5.5% this year and the budget allows for the County to absorb the healthcare increase while also allowing for a favorable employer health insurance increase contribution. Although expensive, County management intends to keep working to support County staff as the

operation is a key element of the County's effort to continue providing good services, resiliency in reacting to changing conditions and forward progress in terms of projects and new programs.

Not Included

Although many items are addressed and included in the proposal, I note that several will be before the County in FY23 but either are uncertain or evolving such that a good plan and accurate estimates have not been developed. These include:

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

Going Forward

To complete the FY23 budget process:

- The Board held the required public hearing on April 6, 2022.
- The Board adopted the official budget on April 12.
- The Board members should continue considering the proposal until the first June meeting and at that point appropriate the budget

Many individuals contributed to this proposal, but special recognition should go to Stephanie Murray, Treasurer, Brian Daniel, Commissioner of Revenue, Bobby Frye, Financial Consultant, and Michele Thacker, on their 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 make any necessary refinements, and completing the budget process.

COUNTY FY23 GOALS & PRIORITIES

	Assigned To	Completion
1. Improve Access to Broadband Services	J. Weakley/T. Gardner	TBD
2. Complete Major Capital Projects		
a. Public Safety Radio System	B. Gordon	06/30/2023
b. Financial Software Replacement	J. Weakley	01/31/2022
3. Complete a Facilities Inventory and Needs Assessment Project		
a. Program Heavy Maintenance for County Buildings/Grounds	M. Frazier	01/31/2022
b. Plan For a New EMS Facility while Considering the Development of a Public Safety Campus	N. Hillstrom/J. Weakley	01/31/2022
c. Dispose of Surplus Real Estate (Thrift Road & Criglersville)	J. Weakley	06/30/23
4. Establish and Maintain an Ongoing CIP	J. Weakley	01/31/2022
5. Negotiate an Optimal Public Water and Sewage Agreement with Greene & Orange Counties and RSA	J. Weakley/BOS	01/31/2022
6. Increase Human Resource Support and Employee Assistance	J. Weakley/T. Strothers	01/31/2022
a. Provide and Encourage Adequate Training and Certifications		
b. Provide More Benefit Contribution for Employees		
c. Develop Incentive Program and Public Safety Pay Scale		

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 Funds

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

General Fund

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

Transient Occupancy Tax (TOT) Tourism Fund

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

Virginia Public Assistance (VPA) Fund

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

Children's Services Act (CSA) Fund

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

Debt Service Fund

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

School Operating Fund

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

School Food Service Fund

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

Summary Presentations

Combined Operating Funds-Revenue by Source

Combined Operating Funds-Expenditures by Function

Combined Operating Budget by Fund

Combined Operating Budget with Comparisons

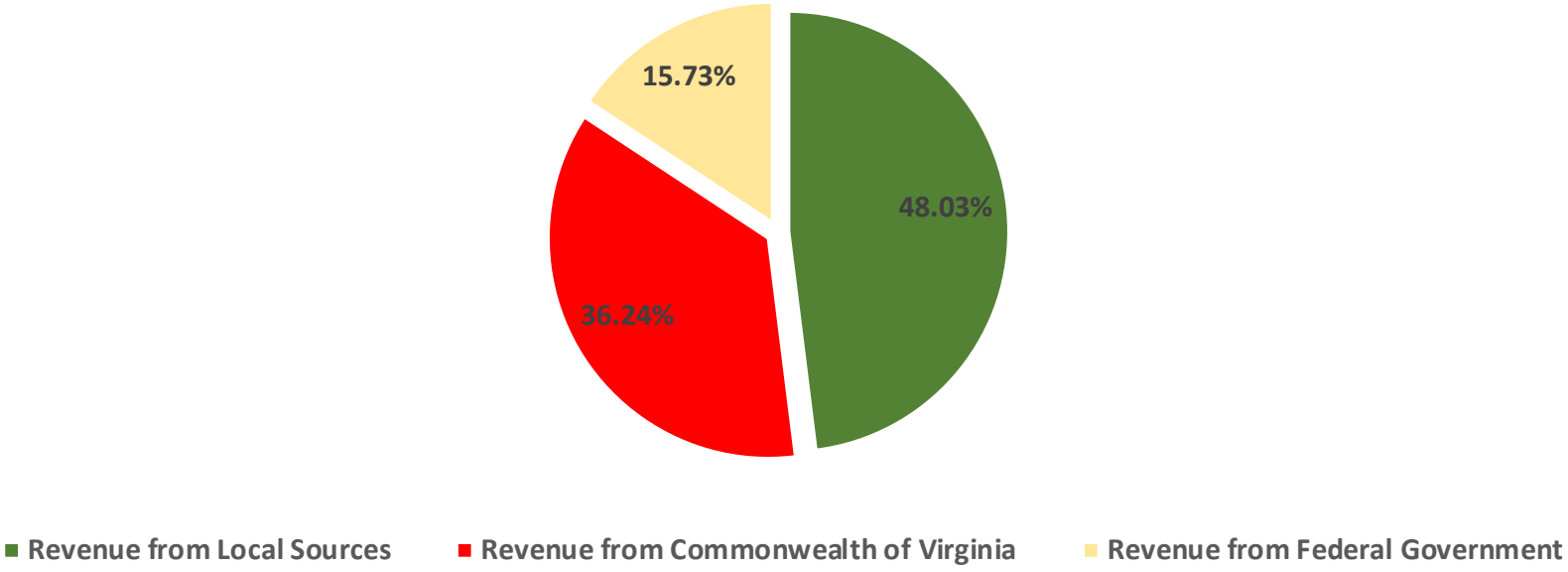
Operating Budget with Comparisons by Fund

Madison County, Virginia

Fiscal Year 2023 Budget

Combined Operating Funds-Revenues by Source

Description	Operating Funds							
	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	Total Operating
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	23,589,419.00	112,500.00	0.00	23,033.00	0.00	262,571.00	155,000.00	24,142,523.00
Revenue from Commonwealth of Virginia	2,814,639.00	0.00	843,865.00	1,526,967.00	0.00	13,003,125.00	30,000.00	18,218,596.00
Revenue from Federal Government	2,690,764.00	0.00	1,634,477.00	0.00	0.00	2,502,628.00	1,081,500.00	7,909,369.00
Total Revenue Sources	**29,094,822.00**	**112,500.00**	**2,478,342.00**	**1,550,000.00**	**0.00**	**15,768,324.00**	**1,266,500.00**	**50,270,488.00**

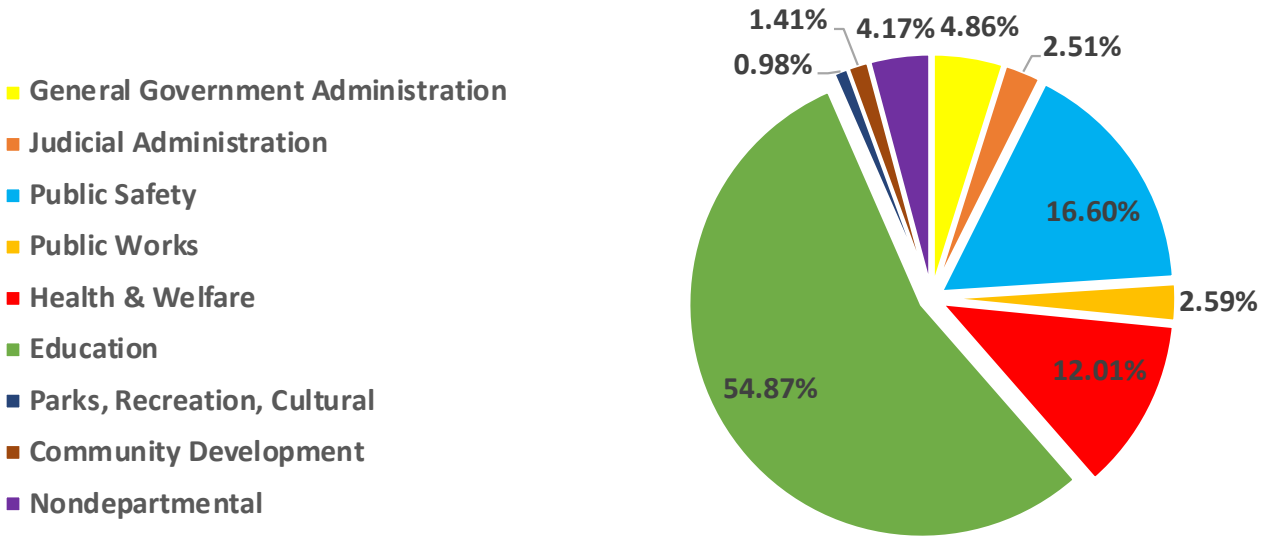


Madison County, Virginia

Fiscal Year 2023 Budget

Combined Operating Funds-Expenditures by Function

Description	Operating Funds							
	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	Total Operating
Combined Operating Funds								
Expenditures by Function:								
General Government Administration	2,369,502.00	0.00	0.00	0.00	0.00	0.00	0.00	2,369,502.00
Judicial Administration	1,223,637.00	0.00	0.00	0.00	0.00	0.00	0.00	1,223,637.00
Public Safety	8,088,126.00	0.00	0.00	0.00	0.00	0.00	0.00	8,088,126.00
Public Works	1,260,006.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260,006.00
Health & Welfare	406,697.00	0.00	3,141,836.00	2,300,000.00	0.00	0.00	0.00	5,848,533.00
Education	5,000.00	0.00	0.00	0.00	0.00	25,460,364.00	1,266,500.00	26,731,864.00
Parks, Recreation, Cultural	479,315.00	0.00	0.00	0.00	0.00	0.00	0.00	479,315.00
Community Development	635,886.00	50,000.00	0.00	0.00	0.00	0.00	0.00	685,886.00
Nondepartmental	303,519.00	0.00	0.00	0.00	1,726,954.00	0.00	0.00	2,030,473.00
Total Expenditures	**14,771,688.00**	**50,000.00**	**3,141,836.00**	**2,300,000.00**	**1,726,954.00**	**25,460,364.00**	**1,266,500.00**	**48,717,342.00**



Madison County, Virginia
Fiscal Year 2023 Budget
Combined Operating Funds by Fund

Description	Operating Funds							
	General	TOT Tourism	VPA	CSA	Debt Service	School Operating	School Food Service	Total Funds
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	23,589,419.00	112,500.00	0.00	23,033.00	0.00	262,571.00	155,000.00	24,142,523.00
Revenue from Commonwealth of Virginia	2,814,639.00	0.00	843,865.00	1,526,967.00	0.00	13,003,125.00	30,000.00	18,218,596.00
Revenue from Federal Government	2,690,764.00	0.00	1,634,477.00	0.00	0.00	2,502,628.00	1,081,500.00	7,909,369.00
Total Revenue Sources	**29,094,822.00**	**112,500.00**	**2,478,342.00**	**1,550,000.00**	**0.00**	**15,768,324.00**	**1,266,500.00**	**50,270,488.00**
Expenditures by Function:								
General Government Administration	2,369,502.00	0.00	0.00	0.00	0.00	0.00	0.00	2,369,502.00
Judicial Administration	1,223,637.00	0.00	0.00	0.00	0.00	0.00	0.00	1,223,637.00
Public Safety	8,088,126.00	0.00	0.00	0.00	0.00	0.00	0.00	8,088,126.00
Public Works	1,260,006.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260,006.00
Health & Welfare	406,697.00	0.00	3,141,836.00	2,300,000.00	0.00	0.00	0.00	5,848,533.00
Education	5,000.00	0.00	0.00	0.00	0.00	25,460,364.00	1,266,500.00	26,731,864.00
Parks, Recreation, Cultural	479,315.00	0.00	0.00	0.00	0.00	0.00	0.00	479,315.00
Community Development	635,886.00	50,000.00	0.00	0.00	0.00	0.00	0.00	685,886.00
Nondepartmental	303,519.00	0.00	0.00	0.00	1,726,954.00	0.00	0.00	2,030,473.00
Total Expenditures by Function	**14,771,688.00**	**50,000.00**	**3,141,836.00**	**2,300,000.00**	**1,726,954.00**	**25,460,364.00**	**1,266,500.00**	**48,717,342.00**
Excess (Deficiency) of Revenues over (under) Expenditures	**14,323,134.00**	**62,500.00**	**-663,494.00**	**-750,000.00**	**-1,726,954.00**	**-9,692,040.00**	**0.00**	**1,553,146.00**
Other Financing Sources (Uses):								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In from other Funds	62,500.00	0.00	663,494.00	750,000.00	1,726,954.00	9,692,040.00	0.00	12,894,988.00
Transfers Out To Other Operating Funds	-12,832,488.00	-62,500.00	0.00	0.00	0.00	0.00	0.00	-12,894,988.00
Transfers Out To Capital Funds	-3,043,264.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,043,264.00
Net Change in Fund Balances	**-1,490,118.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-1,490,118.00**
Budgeted Use of Fund Balance:								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Capital Fund	627,000.00	0.00	0.00	0.00	0.00	0.00	0.00	627,000.00
County Capital Fund	402,000.00	0.00	0.00	0.00	0.00	0.00	0.00	402,000.00
General Fund	461,118.00	0.00	0.00	0.00	0.00	0.00	0.00	461,118.00
Actual Increase (Decrease) in Fund Balance	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Madison County, Virginia
Fiscal Year 2023 Budget
Combined Operating Funds
with Comparison

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
	FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23	$ Change	% Change
Combined Operating Funds								
Revenues by Source:								
Revenue from Local Sources	23,345,066.35	22,959,790.27	23,750,572.76	23,199,311.07	15,647,200.95	24,142,523.00	943,211.93	4.07%
Revenue from Commonwealth of Virginia	14,558,861.17	14,911,137.40	14,671,128.29	15,139,503.00	9,147,935.84	18,218,596.00	3,079,093.00	20.34%
Revenue from Federal Government	2,696,321.46	3,356,737.03	6,473,984.77	7,850,899.45	3,524,246.85	7,909,369.00	58,469.55	0.74%
Total Revenue Sources	**40,600,248.98**	**41,227,664.70**	**44,895,685.82**	**46,189,713.52**	**28,319,383.64**	**50,270,488.00**	**4,080,774.48**	**8.83%**
Expenditures by Function:								
General Government Administration	1,574,911.88	1,694,718.28	1,777,514.81	2,130,152.82	1,429,440.13	2,369,502.00	239,349.18	11.24%
Judicial Administration	899,824.24	944,204.09	1,039,955.40	1,140,456.75	737,667.28	1,223,637.00	83,180.25	7.29%
Public Safety	6,409,558.80	7,303,327.98	8,694,554.00	8,326,220.34	5,501,518.88	8,088,126.00	-238,094.34	-2.86%
Public Works	1,132,134.17	1,168,473.39	1,143,992.46	1,190,147.42	768,925.35	1,260,006.00	69,858.58	5.87%
Health & Welfare	4,881,655.07	5,001,895.32	4,738,789.58	5,674,097.00	2,641,650.87	5,848,533.00	174,436.00	3.07%
Education	20,821,906.62	21,379,062.03	21,472,708.32	24,199,340.45	15,360,063.75	26,731,864.00	2,532,523.55	10.47%
Parks, Recreation, Cultural	454,131.02	521,812.38	661,889.25	427,202.00	316,407.17	479,315.00	52,113.00	12.20%
Community Development	569,984.65	596,061.62	759,866.03	638,081.11	399,074.27	685,886.00	47,804.89	7.49%
Nondepartmental	1,494,620.10	9,575,793.38	1,078,944.03	4,011,103.27	1,745,931.81	2,030,473.00	-1,980,630.27	-49.38%
Total Expenditures by Function	**38,238,726.55**	**48,185,348.47**	**41,368,213.88**	**47,736,801.16**	**28,900,679.51**	**48,717,342.00**	**980,540.84**	**2.05%**
Excess (Deficiency) of Revenues over (under) Expenditures	**2,361,522.43**	**-6,957,683.77**	**3,527,471.94**	**-1,547,087.64**	**-581,295.87**	**1,553,146.00**	**3,100,233.64**	**200.39%**
Other Financing Sources (Uses):								
Debt Proceeds	0.00	24,641,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers In from other Funds	11,323,614.61	19,523,429.75	11,171,770.20	12,781,815.79	8,854,741.95	12,894,988.00	113,172.21	0.89%
Transfers Out To Other Operating Funds	-11,215,419.61	-19,464,937.14	-10,700,427.20	-12,781,815.79	-8,854,741.95 #	-12,894,988.00	-113,172.21	0.89%
Transfers Out To Capital Funds	-452,994.84	-2,620,123.10	-10,352,285.39	-3,307,800.27	-1,183,433.30 #	-3,043,264.00	264,536.27	-8.00%
Net Change in Fund Balances	**2,016,722.59**	**15,121,685.74**	**-6,353,470.45**	**-4,854,887.91**	**-1,764,729.17**	**-1,490,118.00**	**3,364,769.91**	**69.31%**
Budgeted Use of Fund Balance:								
Debt Proceeds	0.00	0.00	0.00	1,495,699.00	0.00	0.00	-1,495,699.00	-100.00%
School Capital Fund	0.00	0.00	0.00	0.00	0.00	627,000.00	627,000.00	0.00%
County Capital Fund	0.00	0.00	0.00	1,514,402.00	0.00	402,000.00	-1,112,402.00	-73.45%
General Fund	0.00	0.00	0.00	1,844,786.91	0.00	461,118.00	-1,383,668.91	-75.00%
Actual Increase (Decrease) in Fund Balance	**2,016,722.59**	**15,121,685.74**	**-6,353,470.45**	**0.00**	**-1,764,729.17**	**0.00**	**0.00**	**0.00%**

Madison County, Virginia
Fiscal Year 2023 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
	FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23	$ Change	% Change
GENERAL FUND								
Revenues by Source:								
Revenue from Local Sources	21,993,216.66	21,836,696.91	23,328,693.08	22,447,814.07	15,289,081.53	23,589,419.00	1,141,604.93	5.09%
Revenue from Commonwealth of Virginia	2,664,752.28	2,971,164.02	2,886,975.84	2,874,981.00	1,999,306.04	2,814,639.00	-60,342.00	-2.10%
Revenue from Federal Government	137,534.80	147,418.00	147,364.00	2,243,459.00	1,288,708.60	2,690,764.00	447,305.00	19.94%
Total Revenue Sources	**24,795,503.74**	**24,955,278.93**	**26,363,032.92**	**27,566,254.07**	**18,577,096.17**	**29,094,822.00**	**1,528,567.93**	**5.55%**
Expenditures by Function:								
General Government Administration	1,574,911.88	1,684,940.23	1,725,570.97	2,130,152.82	1,429,400.13	2,369,502.00	239,349.18	11.24%
Judicial Administration	899,824.24	941,847.32	1,005,410.47	1,140,456.75	737,667.28	1,223,637.00	83,180.25	7.29%
Public Safety	6,409,558.80	7,255,747.15	7,530,039.02	8,326,220.34	5,501,518.88	8,088,126.00	-238,094.34	-2.86%
Public Works	1,132,134.17	1,163,837.31	1,122,094.30	1,190,147.42	768,925.35	1,260,006.00	69,858.58	5.87%
Health & Welfare	283,693.37	320,933.67	345,020.68	350,661.00	261,120.75	406,697.00	56,036.00	15.98%
Education	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
Parks, Recreation, Cultural	454,131.02	521,812.38	517,603.85	427,202.00	316,407.17	479,315.00	52,113.00	12.20%
Community Development	513,411.93	530,877.91	527,909.59	588,081.11	368,422.43	635,886.00	47,804.89	8.13%
Nondepartmental	5,958.72	150,406.03	2,401.26	2,283,604.48	26,951.45	303,519.00	-1,980,085.48	-86.71%
Total Expenditures by Function	**11,278,624.13**	**12,575,402.00**	**12,781,050.14**	**16,441,525.92**	**9,415,413.44**	**14,771,688.00**	**-1,669,837.92**	**-5.63%**
Excess (Deficiency) of Revenues over (under) Expenditures	**13,516,879.61**	**12,379,876.93**	**13,581,982.78**	**11,124,728.15**	**9,161,682.73**	**14,323,134.00**	**3,198,405.85**	**0.00%**
Other Financing Sources (Uses):								
Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers In from other Funds	143,442.61	33,086.29	0.00	55,000.00	0.00	62,500.00	7,500.00	13.64%
Transfers Out To Other Operating Funds	-11,180,172.00	-19,431,850.85	-10,700,427.20 #	-12,726,815.79	-8,854,741.95	-12,832,488.00	-105,672.21	0.83%
Transfers Out To Capital Funds	-452,994.84	-2,620,123.10	-10,151,598.13 #	-3,307,800.27	-1,183,433.30	-3,043,264.00	264,536.27	-8.00%
Net Change in Fund Balances	**2,027,155.38**	**-9,639,010.73**	**-7,270,042.55**	**-4,854,887.91**	**-876,492.52**	**-1,490,118.00**	**3,364,769.91**	**-0.69**
Budgeted Use of Fund Balance:								
Debt Proceeds	0.00	0.00	0.00	1,495,699.00	0.00	0.00	-1,495,699.00	-100.00%
School Capital Fund	0.00	0.00	0.00	0.00	0.00	627,000.00	627,000.00	0.00%
County Capital Fund	0.00	0.00	0.00	1,514,402.00	0.00	402,000.00	-1,112,402.00	-73.45%
General Fund	0.00	0.00	0.00	1,844,786.91	0.00	461,118.00	-1,383,668.91	-75.00%
Actual Increase (Decrease) in Fund Balance	**2,027,155.38**	**-9,639,010.73**	**-7,270,042.55**	**0.00**	**-876,492.52**	**0.00**	**0.00**	**0.00%**
TOT TOURISM FUND								
Revenues by Source:								
Revenue from Local Sources	91,820.33	71,005.55	148,735.94	105,000.00	104,943.43	112,500.00	7,500.00	7.14%

Madison County, Virginia
Fiscal Year 2023 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
	FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23	$ Change	% Change
Total Revenue Sources	**91,820.33**	**71,005.55**	**148,735.94**	**105,000.00**	**104,943.43**	**112,500.00**	**7,500.00**	**7.14%**
Expenditures by Function:								
Community Development	56,572.72	65,183.71	39,562.00	50,000.00	30,651.84	50,000.00	0.00	0.00%
Total Expenditures by Function	**56,572.72**	**65,183.71**	**39,562.00**	**50,000.00**	**30,651.84**	**50,000.00**	**0.00**	**0.00%**
Excess (Deficiency) of Revenues over (under) Expenditures	**35,247.61**	**5,821.84**	**109,173.94**	**55,000.00**	**74,291.59**	**62,500.00**	**7,500.00**	**13.64%**
Other Financing Sources (Uses):								
Transfers Out To Other Operating Funds	-35,247.61	-33,086.29	0.00	-55,000.00	0.00	-62,500.00	-7,500.00	13.64%
Net Change in Fund Balances	**0.00**	**-27,264.45**	**109,173.94**	**0.00**	**74,291.59**	**0.00**	**0.00**	**0.00%**
COVID GRANTS Fund								
Revenues by Source:								
Revenue from Federal Government	0.00	122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00%
Total Revenue Sources	**0.00**	**122,844.34**	**2,284,212.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expenditures by Function:								
General Government Administration	0.00	9,778.05	51,943.84	0.00	40.00	0.00	0.00	0.00%
Judicial Administration	0.00	2,356.77	34,544.93	0.00	0.00	0.00	0.00	0.00%
Public Safety	0.00	47,580.83	1,164,514.98	0.00	0.00	0.00	0.00	0.00%
Public Works	0.00	4,636.08	21,898.16	0.00	0.00	0.00	0.00	0.00%
Parks, Recreation, Cultural	0.00	0.00	144,285.40	0.00	0.00	0.00	0.00	0.00%
Community Development	0.00	0.00	192,394.44	0.00	0.00	0.00	0.00	0.00%
Nondepartmental	0.00	0.00	2,600.96	0.00	0.00	0.00	0.00	0.00%
Total Expenditures by Function	**0.00**	**64,351.73**	**1,612,182.71**	**0.00**	**40.00**	**0.00**	**0.00**	**0.00%**
Excess (Deficiency) of Revenues over (under) Expenditures	**0.00**	**58,492.61**	**672,030.26**	**0.00**	**-40.00**	**0.00**	**0.00**	**0.00%**
Other Financing Sources (Uses):								
Transfers Out To Other Operating Funds	0.00	-58,492.61	-471,343.00	0.00	0.00	0.00	0.00	0.00%
Transfers Out To Capital Funds	0.00	0.00	-200,687.26	0.00	0.00	0.00	0.00	0.00%
Net Change in Fund Balances	**0.00**	**0.00**	**0.00**	**0.00**	**-40.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND								
Revenues by Source:								
Revenue from Local Sources	55,407.06	38,516.83	10,624.53	0.00	2,878.68	0.00	0.00	0.00%

Madison County, Virginia
Fiscal Year 2023 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
	FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23	$ Change	% Change
Revenue from Commonwealth of Virginia	790,782.01	837,678.03	792,305.05	903,359.00	468,361.17	843,865.00	-59,494.00	-6.59%
Revenue from Federal Government	1,112,294.15	1,227,426.79	1,262,186.43	1,603,638.00	713,766.36	1,634,477.00	30,839.00	1.92%
Total Revenue Sources	**1,958,483.22**	**2,103,621.65**	**2,065,116.01**	**2,506,997.00**	**1,185,006.21**	**2,478,342.00**	**-28,655.00**	**-1.14%**
Expenditures by Function:								
Health & Welfare	2,419,777.95	2,567,063.42	2,548,863.00	3,103,843.00	1,668,758.91	3,141,836.00	37,993.00	1.22%
Total Expenditures by Function	**2,419,777.95**	**2,567,063.42**	**2,548,863.00**	**3,103,843.00**	**1,668,758.91**	**3,141,836.00**	**37,993.00**	**1.22%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-461,294.73**	**-463,441.77**	**-483,746.99**	**-596,846.00**	**-483,752.70**	**-663,494.00**	**-66,648.00**	**11.17%**
Other Financing Sources (Uses):								
Transfers In from other Funds	461,294.73	463,441.77	483,746.99	596,846.00	397,938.67	663,494.00	66,648.00	11.17%
Net Change in Fund Balances	**0.00**	**0.00**	**0.00**	**0.00**	**-85,814.03**	**0.00**	**0.00**	**0.00%**
CHILDREN'S SERVICE ACT (CSA) FUND								
Revenues by Source:								
Revenue from Local Sources	18,485.67	21,358.32	29,761.73	22,426.00	157.50	23,033.00	607.00	2.71%
Revenue from Commonwealth of Virginia	1,457,860.22	1,415,938.58	1,203,814.39	1,486,736.00	383,298.94	1,526,967.00	40,231.00	2.71%
Total Revenue Sources	**1,476,345.89**	**1,437,296.90**	**1,233,576.12**	**1,509,162.00**	**383,456.44**	**1,550,000.00**	**40,838.00**	**2.71%**
Expenditures by Function:								
Health & Welfare	2,178,183.75	2,113,898.23	1,844,905.90	2,219,593.00	711,771.21	2,300,000.00	80,407.00	3.62%
Total Expenditures by Function	**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**711,771.21**	**2,300,000.00**	**80,407.00**	**3.62%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-701,837.86**	**-676,601.33**	**-611,329.78**	**-710,431.00**	**-328,314.77**	**-750,000.00**	**-39,569.00**	**5.57%**
Other Financing Sources (Uses):								
Transfers In from other Funds	701,837.86	676,601.33	611,329.78	710,431.00	316,894.48	750,000.00	39,569.00	5.57%
Net Change in Fund Balances	**0.00**	**0.00**	**0.00**	**0.00**	**-11,420.29**	**0.00**	**0.00**	**0.00%**
DEBT SERVICE FUND								
Revenues by Source:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue Sources	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expenditures by Function:								

Madison County, Virginia
Fiscal Year 2023 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
	FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23	$ Change	% Change
Nondepartmental	1,488,661.38	9,425,387.35	1,073,941.81	1,727,498.79	1,718,980.36	1,726,954.00	-544.79	-0.03%
Total Expenditures by Function	**1,488,661.38**	**9,425,387.35**	**1,073,941.81**	**1,727,498.79**	**1,718,980.36**	**1,726,954.00**	**-544.79**	**-0.03%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-1,488,661.38**	**-9,425,387.35**	**-1,073,941.81**	**-1,727,498.79**	**-1,718,980.36**	**-1,726,954.00**	**544.79**	**-0.03%**
Other Financing Sources (Uses):								
Transfers In from other Funds	1,488,661.38	9,425,387.35	1,073,941.81	1,727,498.79	1,718,980.36	1,726,954.00	-544.79	-0.03%
Net Change in Fund Balances	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
SCHOOL OPERATING FUND								
Revenues by Source:								
Revenue from Local Sources	873,466.62	735,428.14	202,826.87	262,571.00	194,355.95	262,571.00	0.00	0.00%
Revenue from Commonwealth of Virginia	9,620,607.71	9,664,311.90	9,773,296.10	9,849,427.00	6,168,582.47	13,003,125.00	3,153,698.00	32.02%
Revenue from Federal Government	871,792.18	1,040,344.66	1,364,824.31	3,493,802.45	978,326.57	2,502,628.00	-991,174.45	-28.37%
Total Revenue Sources	**11,365,866.51**	**11,440,084.70**	**11,340,947.28**	**13,605,800.45**	**7,341,264.99**	**15,768,324.00**	**2,162,523.55**	**15.89%**
Expenditures by Function:								
instruction	14,716,154.28	14,818,384.15	14,666,934.83	17,025,150.00	10,401,457.17	17,621,098.00	595,948.00	3.50%
Administration, Attendance and Health	1,137,770.24	1,148,561.79	1,207,921.76	1,280,810.00	829,487.90	1,352,009.00	71,199.00	5.56%
Pupil Transportation	1,362,543.62	1,508,384.71	1,456,622.32	1,578,727.45	1,263,306.64	1,686,575.00	107,847.55	6.83%
Operation and Maintenance	1,948,780.34	2,121,214.94	2,093,587.76	2,306,173.00	1,465,425.84	2,596,584.00	290,411.00	12.59%
Facilities	0.00	0.00	0.00	0.00	0.00	1,472,629.00	1,472,629.00	0.00%
Technology	680,961.87	723,275.67	863,389.97	1,051,425.00	601,911.64	675,914.00	-375,511.00	-35.71%
Non Instructional Operations	48,034.11	45,176.45	55,242.26	55,555.00	45,005.74	55,555.00	0.00	0.00%
Total Expenditures by Function	**19,894,244.46**	**20,364,997.71**	**20,343,698.90**	**23,297,840.45**	**14,606,594.93**	**25,460,364.00**	**2,162,523.55**	**9.28%**
Excess (Deficiency) of Revenues over (under) Expenditures	**-8,528,377.96**	**-8,924,913.01**	**-9,002,751.62**	**-9,692,040.00**	**-7,265,329.94**	**-9,692,040.00**	**0.00**	**0.00%**
Other Financing Sources (Uses):								
Transfers In from other Funds	8,528,378.03	8,924,913.01	9,002,751.62	9,692,040.00	6,420,928.44	9,692,040.00	0.00	0.00%
Net Change in Fund Balances	**0.07**	**0.00**	**0.00**	**0.00**	**-844,401.50**	**0.00**	**0.00**	**0.00%**
SCHOOL FOOD SERVICE FUND								
Revenues by Source:								
Revenue from Local Sources	312,670.01	256,784.52	29,930.61	361,500.00	55,783.86	155,000.00	-206,500.00	-57.12%
Revenue from Commonwealth of Virginia	24,858.95	22,044.87	14,736.91	25,000.00	128,387.22	30,000.00	5,000.00	20.00%
Revenue from Federal Government	574,700.33	818,703.24	1,415,397.06	510,000.00	543,445.32	1,081,500.00	571,500.00	112.06%

Madison County, Virginia
Fiscal Year 2023 Budget by Fund
with Comparations

Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
	FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23	$ Change	% Change
Total Revenue Sources	**912,229.29**	**1,097,532.63**	**1,460,064.58**	**896,500.00**	**727,616.40**	**1,266,500.00**	**370,000.00**	**41.27%**
Expenditures by Function:								
Education-Food Service	922,662.16	1,009,064.32	1,124,009.42	896,500.00	748,468.82	1,266,500.00	370,000.00	41.27%
Total Expenditures by Function	**922,662.16**	**1,009,064.32**	**1,124,009.42**	**896,500.00**	**748,468.82**	**1,266,500.00**	**370,000.00**	**41.27%**
Excess (Deficiency) of Revenues over (under) Expenditures	-10,432.87	88,468.31	336,055.16	0.00	-20,852.42	0.00	0.00	0.00%
Other Financing Sources (Uses):	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Net Change in Fund Balances	**-10,432.87**	**88,468.31**	**336,055.16**	**0.00**	**-20,852.42**	**0.00**	**0.00**	**0.00%**

Detailed Budget

Revenues by Fund and Source

Revenues by Fund and Account

Expenditures by Fund and Function

Expenditures by Fund, Cost Center and Function

Expenditures by Fund, Cost Center and Account

Madison County, Virginia

Fiscal Year 2023 Budget-Revenues by Fund and Source with Comparisons

FUND	Source	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
		FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
GENERAL FUND									
	Revenue from Local Sources	21,993,216.66	21,836,696.91	23,328,693.08	22,447,814.07	15,289,081.53	23,589,419.00	1,141,604.93	5.09%
	Revenue from Commonwealth of Virginia	2,664,752.28	2,971,164.02	2,886,975.84	2,874,981.00	1,999,306.04	2,814,639.00	-60,342.00	-2.10%
	Revenue from Federal Government	137,534.80	147,418.00	147,364.00	2,243,459.00	1,288,708.60	2,690,764.00	447,305.00	19.94%
	Debt Proceeds	0.00	24,641,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers In from other Funds	143,442.61	33,086.29	0.00	55,000.00	0.00	62,500.00	7,500.00	13.64%
	Use of Fund Balance:								
	Debt Proceeds	0.00	0.00	0.00	1,495,699.00	0.00	0.00	-1,495,699.00	-100.00%
	School Capital Fund	0.00	0.00	0.00	0.00	0.00	627,000.00	627,000.00	0.00%
	County Capital Fund	0.00	0.00	0.00	1,514,402.00	0.00	402,000.00	-1,112,402.00	-73.45%
	General Fund	0.00	0.00	0.00	1,844,786.91	0.00	461,118.00	-1,383,668.91	-75.00%
GENERAL FUND		**24,938,946.35**	**49,629,365.22**	**26,363,032.92**	**32,476,141.98**	**18,577,096.17**	**30,647,440.00**	**-1,828,701.98**	**-5.63%**
TOT TOURISM FUND									
	Revenue from Local Sources	91,820.33	71,005.55	148,735.94	105,000.00	104,943.43	112,500.00	7,500.00	7.14%
TOT TOURISM FUND		**91,820.33**	**71,005.55**	**148,735.94**	**105,000.00**	**104,943.43**	**112,500.00**	**7,500.00**	**7.14%**
COVID GRANTS Fund									
	Revenue from Federal Government	0.00	122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund		**0.00**	**122,844.34**	**2,284,212.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND									
	Revenue from Local Sources	55,407.06	38,516.83	10,624.53	0.00	2,878.68	0.00	0.00	0.00%
	Revenue from Commonwealth of Virginia	790,782.01	837,678.03	792,305.05	903,359.00	468,361.17	843,865.00	-59,494.00	-6.59%
	Revenue from Federal Government	1,112,294.15	1,227,426.79	1,262,186.43	1,603,638.00	713,766.36	1,634,477.00	30,839.00	1.92%
	Transfers In from other Funds	461,294.73	463,441.77	483,746.99	596,846.00	397,938.67	663,494.00	66,648.00	11.17%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND		**2,419,777.95**	**2,567,063.42**	**2,548,863.00**	**3,103,843.00**	**1,582,944.88**	**3,141,836.00**	**37,993.00**	**1.22%**

Madison County, Virginia

Fiscal Year 2023 Budget-Revenues by Fund and Source

with Comparisons

FUND	Source	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
		FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
CHILDREN'S SERVICE ACT (CSA) FUND									
	Revenue from Local Sources	18,485.67	21,358.32	29,761.73	22,426.00	157.50	23,033.00	607.00	2.71%
	Revenue from Commonwealth of Virginia	1,457,860.22	1,415,938.58	1,203,814.39	1,486,736.00	383,298.94	1,526,967.00	40,231.00	2.71%
	Transfers In from other Funds	701,837.86	676,601.33	611,329.78	710,431.00	316,894.48	750,000.00	39,569.00	5.57%
CHILDREN'S SERVICE ACT (CSA) FUND		**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**700,350.92**	**2,300,000.00**	**80,407.00**	**3.62%**
DEBT SERVICE FUND									
	Transfers In from other Funds	1,488,661.38	9,425,387.35	1,073,941.81	1,727,498.79	1,718,980.36	1,726,954.00	-544.79	-0.03%
DEBT SERVICE FUND		**1,488,661.38**	**9,425,387.35**	**1,073,941.81**	**1,727,498.79**	**1,718,980.36**	**1,726,954.00**	**-544.79**	**-0.03%**
SCHOOL OPERATING FUND									
	Revenue from Local Sources	873,466.62	735,428.14	202,826.87	262,571.00	194,355.95	262,571.00	0.00	0.00%
	Revenue from Commonwealth of Virginia	9,620,607.71	9,664,311.90	9,773,296.10	9,849,427.00	6,168,582.47	13,003,125.00	3,153,698.00	32.02%
	Revenue from Federal Government	871,792.18	1,040,344.66	1,364,824.31	3,493,802.45	978,326.57	2,502,628.00	-991,174.45	-28.37%
	Transfers In from other Funds	8,528,378.03	8,924,913.01	9,002,751.62	9,692,040.00	6,420,928.44	9,692,040.00	0.00	0.00%
SCHOOL OPERATING FUND		**19,894,244.54**	**20,364,997.71**	**20,343,698.90**	**23,297,840.45**	**13,762,193.43**	**25,460,364.00**	**2,162,523.55**	**9.28%**
SCHOOL FOOD SERVICE FUND									
	Revenue from Local Sources	312,670.01	256,784.52	29,930.61	361,500.00	55,783.86	155,000.00	-206,500.00	-57.12%
	Revenue from Commonwealth of Virginia	24,858.95	22,044.87	14,736.91	25,000.00	128,387.22	30,000.00	5,000.00	20.00%
	Revenue from Federal Government	574,700.33	818,703.24	1,415,397.06	510,000.00	543,445.32	1,081,500.00	571,500.00	112.06%
SCHOOL FOOD SERVICE FUND		**912,229.29**	**1,097,532.63**	**1,460,064.58**	**896,500.00**	**727,616.40**	**1,266,500.00**	**370,000.00**	**41.27%**
ALL OPERATING FUNDS		**51,923,863.59**	**85,392,094.45**	**56,067,456.02**	**63,826,417.22**	**37,174,125.59**	**64,655,594.00**	**829,176.78**	**1.30%**

Madison County, Virginia

Fiscal Year 2023 Budget-Revenue by Fund and Account

with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
			FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
GENERAL FUND										
	110101	Real Property	11,398,583.74	11,638,162.60	12,686,617.37	12,650,000.00	6,064,104.39	12,578,000.00	-72,000.00	-0.57%
	110102	Real Property - Delinquent	605,698.04	772,651.26	598,823.70	520,000.00	324,668.52	550,000.00	30,000.00	5.77%
	110103	Land Redemptions	138,212.15	9,432.20	12,075.28	10,000.00	0.52	10,000.00	0.00	0.00%
	110201	Public Service	320,972.33	353,565.00	373,852.98	360,000.00	369,027.53	365,000.00	5,000.00	1.39%
	110301	Personal Property	2,989,550.64	3,183,616.00	3,263,036.81	3,250,000.00	3,820,584.96	4,300,000.00	1,050,000.00	32.31%
	110302	Personal Property - Delinquent	510,419.61	506,993.55	632,192.23	500,000.00	399,787.11	550,000.00	50,000.00	10.00%
	110303	Mobile Home	7,063.84	5,332.60	6,431.18	6,000.00	6,452.57	6,000.00	0.00	0.00%
	110304	Mobile Home - Delinquent	1,562.73	1,943.84	384.59	750.00	1,315.43	750.00	0.00	0.00%
	110401	Machinery & Tools	93,440.02	123,320.36	125,454.96	120,000.00	140,285.82	127,000.00	7,000.00	5.83%
	110402	Machinery & Tools - Delinquent	3,824.77	4,863.18	8,523.42	5,000.00	2,349.41	5,000.00	0.00	0.00%
	110501	Merchant Capital	221,395.69	229,271.50	224,380.69	225,000.00	176,146.74	180,000.00	-45,000.00	-20.00%
	110502	Merchant Capital - Delinquent	494.06	1,794.50	10,323.87	7,500.00	1,979.09	7,500.00	0.00	0.00%
	110601	Late Filing Penalty	59,728.83	13,288.94	9,150.27	13,000.00	24,711.49	13,000.00	0.00	0.00%
	110602	Interest - Delinquent Taxes	218,786.81	98,631.27	116,763.23	100,000.00	51,105.60	105,000.00	5,000.00	5.00%
	110603	Penalties - All Taxes	178,017.43	132,139.69	152,153.96	130,000.00	77,805.23	138,000.00	8,000.00	6.15%
	110605	Tax Collection Fee	68,888.38	62,444.19	63,990.34	62,000.00	22,036.44	62,000.00	0.00	0.00%
	120101	Local Sales Tax	1,074,000.48	1,223,258.98	1,486,570.99	1,230,688.00	807,976.66	1,300,000.00	69,312.00	5.63%
	120201	Consumer Utility Tax	354,993.35	356,730.88	361,341.11	345,000.00	211,903.22	355,000.00	10,000.00	2.90%
	120202	Consumption Tax	42,199.31	40,946.07	42,405.00	40,000.00	24,492.38	40,000.00	0.00	0.00%
	120203	Gross Receipts Tax (Utilities)	16,324.33	15,502.03	11,325.35	15,500.00	10,782.85	15,000.00	-500.00	-3.23%
	120501	Motor Vehicle License	468,603.45	472,767.85	465,000.31	470,000.00	413,791.54	465,000.00	-5,000.00	-1.06%
	120600	Bank Franchise Tax	133,442.00	115,133.00	137,656.00	115,000.00	0.00	115,000.00	0.00	0.00%
	120701	Recordation Taxes	123,800.85	130,480.15	237,519.26	130,000.00	121,589.37	145,000.00	15,000.00	11.54%
	120703	Additional Taxes On Deeds	38,748.53	32,672.38	65,055.49	35,000.00	37,805.99	35,000.00	0.00	0.00%
	121000	Transient Occupancy Tax	62,519.61	47,559.05	99,750.62	70,000.00	70,160.29	75,000.00	5,000.00	7.14%
	121100	Restaurant Food Taxes	502,163.19	479,074.42	558,669.53	500,000.00	385,609.24	500,000.00	0.00	0.00%
	121600	Communications Tax (Loc Tx Thru State)	492,676.67	481,442.79	427,630.04	485,000.00	210,445.29	427,000.00	-58,000.00	-11.96%
	121800	Cigarette Tax	0.00	0.00	0.00	8,373.00	0.00	120,000.00	111,627.00	1333.18%
	130100	Animal Licenses	23,004.00	4,890.00	3,500.00	3,000.00	2,664.00	3,000.00	0.00	0.00%
	130304	Land Use Application Fees	23,500.00	33,050.00	25,350.00	25,000.00	24,150.90	25,000.00	0.00	0.00%
	130305	Land Transfer Fees	522.21	494.32	657.90	500.00	365.17	500.00	0.00	0.00%
	130307	Subdivision Permits	42,697.50	26,575.00	21,750.00	0.00	29,200.00	25,000.00	25,000.00	0.00%
	130308	Building Permits	76,684.66	58,750.00	79,690.97	123,700.00	52,344.25	70,000.00	-53,700.00	-43.41%
	130309	Rezoning Fees	0.00	0.00	0.00	24,700.00	4,800.00	10,000.00	-14,700.00	-59.51%
	130310	Electrical Permits	27,536.71	18,261.84	22,569.34	9,000.00	20,650.85	20,000.00	11,000.00	122.22%
	130311	Boundary Survey Fees	0.00	250.00	350.00	0.00	0.00	0.00	0.00	0.00%
	130312	Plumbing Permits	16,179.00	12,302.00	13,177.00	0.00	8,916.00	12,000.00	12,000.00	0.00%
	130314	Mechanical Permits	16,137.00	8,146.00	10,953.37	0.00	9,179.38	9,000.00	9,000.00	0.00%
	130315	Elevator Permits	0.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00%

Madison County, Virginia
Fiscal Year 2023 Budget-Revenue by Fund and Account
with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
			FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
	130316	Reinspection Fee	800.00	950.00	1,625.00	0.00	1,350.00	1,300.00	1,300.00	0.00%
	130317	Investigation Fee	140.00	0.00	75.00	0.00	75.00	75.00	75.00	0.00%
	130318	Septic Permits	2,170.00	690.00	0.00	0.00	0.00	0.00	0.00	0.00%
	130319	Sign Permits	450.00	450.00	525.00	0.00	225.00	500.00	500.00	0.00%
	130320	Temporary Occupancy Request	200.00	50.00	50.00	0.00	0.00	50.00	50.00	0.00%
	130321	Family Division Fee	0.00	3,100.00	1,050.00	0.00	700.00	1,000.00	1,000.00	0.00%
	130322	Site Plan Fee	0.00	1,000.00	2,487.50	0.00	1,000.00	1,000.00	1,000.00	0.00%
	130328	Plan Review Fees	8,459.32	9,652.95	15,326.86	0.00	7,700.00	9,000.00	9,000.00	0.00%
	130332	Bza Appeal Fee	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00%
	130333	Variance Fee	0.00	2,000.00	1,100.00	0.00	2,450.00	2,000.00	2,000.00	0.00%
	130334	Special Use Permit	0.00	10,825.00	12,525.00	0.00	10,800.00	10,000.00	10,000.00	0.00%
	130335	Erosion & Sediment Bonds	0.00	0.00	0.00	0.00	72,539.00	0.00	0.00	0.00%
	130336	Festival Permits	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00%
	130338	Agreement In Lieu Of A Plan	7,250.00	4,750.00	10,625.00	0.00	7,950.00	5,000.00	5,000.00	0.00%
	130339	Erosion & Sediment Land Dist. Permits	5,062.50	6,275.00	7,437.50	0.00	4,196.50	5,000.00	5,000.00	0.00%
	130340	Building State Levy	2,774.94	1,880.77	2,519.71	2,000.00	1,789.76	2,000.00	0.00	0.00%
	130350	Secondary Structure E911 Addressing Fee	200.00	250.00	400.00	100.00	300.00	200.00	100.00	100.00%
	130398	Special Dealer Permit	0.00	0.00	20.00	0.00	20.00	0.00	0.00	0.00%
	130399	Dmv Stop/Release Fee	8,500.00	9,595.00	8,307.25	8,500.00	3,550.00	8,750.00	250.00	2.94%
	140100	Fines And Forfeitures	0.00	100.00	0.00	0.00	200.00	0.00	0.00	0.00%
	140101	Court Fines And Forfeitures	158,091.07	134,853.56	49,155.77	130,000.00	118,576.96	150,000.00	20,000.00	15.38%
	140102	Court Fines Interest	809.34	654.57	661.80	800.00	328.00	800.00	0.00	0.00%
	140104	Alarm Ordinance Fine	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	150101	Interest - Bank Deposits	204,320.64	169,942.84	67,234.40	75,000.00	9,853.36	18,000.00	-57,000.00	-76.00%
	150201	Rent - Clore Property	1,701.45	1,701.45	1,701.45	1,700.00	0.00	1,700.00	0.00	0.00%
	150202	Rent - Social Services	0.00	0.00	0.00	600.00	0.00	600.00	0.00	0.00%
	150203	Rent - Health Department	33,502.20	3,332.21	0.00	0.00	0.00	0.00	0.00	0.00%
	150207	Rent-Literacy Council	300.00	650.00	550.00	0.00	400.00	0.00	0.00	0.00%
	150208	Rent - Free Clinic	0.00	1,100.00	100.00	0.00	0.00	0.00	0.00	0.00%
	150209	Rent-Business Incubator	0.00	0.00	500.00	1,200.00	3,196.80	1,800.00	600.00	50.00%
	160101	Court House Maintenance Fees	6,187.34	5,391.29	3,573.43	5,000.00	3,725.67	5,000.00	0.00	0.00%
	160103	Sheriff's Fees - Serving Court Papers	343.79	343.79	343.79	344.00	343.79	344.00	0.00	0.00%
	160105	Court Appt'D Atty'S Fees	0.00	25.00	95.00	100.00	0.00	100.00	0.00	0.00%
	160106	Clerk Fees - Other	176.09	208.74	240.10	150.00	87.75	150.00	0.00	0.00%
	160107	Court Security Fees	28,177.05	24,913.66	29,382.95	25,000.00	34,272.50	25,000.00	0.00	0.00%
	160108	Clerk - Sec Remote Internet Access Progr	0.00	18,358.59	0.00	10,000.00	0.00	0.00	-10,000.00	-100.00%
	160201	Commonwealth Attorney Fees	1,018.27	837.13	1,018.18	1,200.00	522.30	1,200.00	0.00	0.00%
	160402	Ambulance Transports	348,165.40	317,371.89	315,426.18	335,000.00	189,687.51	315,000.00	-20,000.00	-5.97%
	160501	Jail Admission Fee	2,082.97	1,415.21	1,470.01	1,500.00	783.46	1,500.00	0.00	0.00%
	160601	Pickup & Boarding Fees	1,549.00	1,117.25	1,011.95	1,000.00	539.45	1,000.00	0.00	0.00%

Madison County, Virginia
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with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
			FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
	160602	Shelter - Adoptions	19,720.00	12,036.00	11,070.00	12,000.00	8,463.00	12,000.00	0.00	0.00%
	160603	Shelter - Spay/Neuter	245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	160801	Waste Collection, Disposal, Recycling	158,675.55	197,183.40	210,899.65	175,000.00	147,303.30	182,500.00	7,500.00	4.29%
	180301	Rebates & Refunds	56,245.47	53,447.21	88,507.50	53,611.64	684,730.25	50,000.00	-3,611.64	-6.74%
	180309	Refunds-Pra Reimbursement For Salary	108,859.02	114,012.38	94,343.16	0.00	0.00	0.00	0.00	0.00%
	180502	The Center For Technology And Civic Life	0.00	0.00	6,129.00	0.00	0.00	0.00	0.00	0.00%
	180503	Culpeper Wellness Foundation-Ems Grant	0.00	0.00	0.00	0.00	32,470.00	0.00	0.00	0.00%
	180601	Lod-Law Enforcement (Vaco)	0.00	0.00	5,932.00	0.00	540.00	0.00	0.00	0.00%
	180905	Sale Of Surplus Property	5,667.11	6,315.40	11,851.00	5,000.00	0.00	5,000.00	0.00	0.00%
	180906	Sale Of Documents	16.00	102.00	12.00	100.00	8.00	100.00	0.00	0.00%
	180910	Overages/Shortage	0.00	15.25	0.18	0.00	0.00	0.00	0.00	0.00%
	180911	Sale Of Timber	453,461.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	180914	Gifts/Donations/Contributions	250.00	25.00	300.00	5,247.43	6,047.43	0.00	-5,247.43	-100.00%
	180916	Insurance Claims/Adjustments	10,250.13	16,472.26	4,929.86	5,000.00	2,696.15	5,000.00	0.00	0.00%
	180917	Primary Filing Fee	712.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	180933	Return Check Fee	175.00	375.00	250.00	250.00	300.00	300.00	50.00	20.00%
	180939	Proceeds Escheated Property	1,419.48	3,902.36	0.00	0.00	0.00	0.00	0.00	0.00%
	189911	Debt Setoff Admin Fee	2,616.31	3,267.31	2,477.74	2,700.00	172.36	2,700.00	0.00	0.00%
	220103	Motor Vehicle Carrier's Tax	197.11	297.48	0.00	250.00	307.99	250.00	0.00	0.00%
	220104	Mobile Home Titling Tax	14,233.62	12,968.67	16,560.38	8,000.00	10,306.96	10,000.00	2,000.00	25.00%
	220106	Moped Atv Sales Tax	134.97	346.00	414.99	500.00	264.99	500.00	0.00	0.00%
	220107	Games Of Skill	0.00	0.00	25,056.00	0.00	4,896.00	0.00	0.00	0.00%
	220109	Pptra	1,029,052.96	1,029,052.96	1,029,052.96	1,029,053.00	977,600.31	1,029,053.00	0.00	0.00%
	220110	Motor Vehicle Rental Tax	435.09	1,780.15	253.45	750.00	178.29	0.00	-750.00	-100.00%
	220111	Recordation Tax - Commonwealth	39,216.48	26,726.01	0.00	0.00	0.00	0.00	0.00	0.00%
	220114	P2P Vehicle Share Distribution	0.00	0.00	119.97	0.00	146.04	0.00	0.00	0.00%
	220200	Real Estate Tax Increase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	230100	Shared - Comm Att'Y	171,359.09	176,243.97	176,224.13	185,115.00	107,514.11	194,371.00	9,256.00	5.00%
	230200	Shared - Sheriff	737,656.73	756,283.76	764,225.00	839,651.00	485,197.89	881,634.00	41,983.00	5.00%
	230300	Shared - Comm Revenue	77,905.29	86,959.15	89,496.75	114,889.00	66,382.07	120,633.00	5,744.00	5.00%
	230400	Shared - Treasurer	90,575.18	93,518.28	93,532.00	98,687.00	57,517.08	103,621.00	4,934.00	5.00%
	230600	Shared - Registrar & Elect Brd	37,500.00	49,736.00	40,043.00	59,942.00	0.00	40,469.00	-19,473.00	-32.49%
	230700	Shared - Clerk Of Circuit Ct	200,443.33	206,435.36	213,630.73	222,287.00	136,000.62	233,401.00	11,114.00	5.00%
	230702	Shared - Clerk Technology	24,064.46	18,845.88	8,475.64	17,500.00	0.00	18,375.00	875.00	5.00%
	240102	Dept Of Juvenile Justice	6,337.79	2,128.00	0.00	8,000.00	11,523.00	8,000.00	0.00	0.00%
	240103	Va Domestic Violence Grant	45,000.00	45,000.00	45,000.00	22,500.00	0.00	22,500.00	0.00	0.00%
	240104	Va Victim Witness Grant	15,157.00	15,409.00	14,951.00	15,876.00	1.00	15,000.00	-876.00	-5.52%
	240105	911 Wireless Fund	47,528.47	49,696.44	51,391.39	46,000.00	31,588.13	48,000.00	2,000.00	4.35%
	240107	Other Programs & Grants	0.00	0.00	0.00	16,200.00	17,086.64	0.00	-16,200.00	-100.00%
	240115	Psap Equipment Grant	7,950.00	17,691.53	198,056.89	0.00	0.00	0.00	0.00	0.00%

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	240116	Sro State Grant	21,496.00	34,017.00	36,379.00	35,000.00	0.00	0.00	-35,000.00	-100.00%
	240117	Vita Wireless Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	240119	Clerk-Lva Records Grant	0.00	20,571.00	11,667.75	17,500.00	0.00	17,935.00	435.00	2.49%
	240120	Dhcd-Training Support Stipend Grant	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00%
	240201	Fire Program Fund	45,271.00	47,636.00	49,844.00	102,781.00	52,937.00	49,897.00	-52,884.00	-51.45%
	240202	Ems - Four For Life	15,101.84	15,482.48	0.00	15,000.00	30,547.92	15,000.00	0.00	0.00%
	240204	Rsaf Grant	22,202.70	254,934.90	4,785.00	0.00	0.00	0.00	0.00	0.00%
	240302	Litter Control & Pesticide Grants	7,241.00	5,904.00	5,608.00	6,000.00	9,310.00	6,000.00	0.00	0.00%
	240307	Vdem Repp Grant	1,871.37	3,500.00	0.00	3,500.00	0.00	0.00	-3,500.00	-100.00%
	240801	Vta Grant	6,820.80	0.00	10,207.81	10,000.00	0.00	0.00	-10,000.00	-100.00%
	310101	Snp - Real Property Taxes	91,700.00	93,686.00	95,013.00	88,000.00	0.00	95,000.00	7,000.00	7.95%
	330100	Lempg Grant (Fema)	0.00	7,500.00	7,500.00	0.00	0.00	7,500.00	7,500.00	0.00%
	330101	Ground Transport Safety - Police Traffic	360.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	330210	American Rescue Plan Recovery Funds	0.00	0.00	0.00	2,107,419.00	1,287,897.00	2,540,264.00	432,845.00	20.54%
	330300	Victim Witness Federal	45,474.00	46,232.00	44,851.00	48,040.00	-1.00	48,000.00	-40.00	-0.08%
	330829	Federal Grant-Other Fiscal Agents	0.00	0.00	0.00	0.00	812.60	0.00	0.00	0.00%
	410406	Capital Construction Loan	0.00	24,641,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	410512	Transfers From Capital Fund	108,195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	410515	Transfer From Tot	35,247.61	33,086.29	0.00	55,000.00	0.00	62,500.00	7,500.00	13.64%
	499996	Use Of Fb - Debt Proceeds	0.00	0.00	0.00	1,495,699.00	0.00	0.00	-1,495,699.00	-100.00%
	499997	Accum Fund Bal-Schl Cap Reserve	0.00	0.00	0.00	0.00	0.00	627,000.00	627,000.00	0.00%
	499998	Accum Fund Bal - Cap Budget	0.00	0.00	0.00	1,514,402.00	0.00	402,000.00	-1,112,402.00	-73.45%
	499999	Accumulated Fund Balance	0.00	0.00	0.00	1,844,786.91	0.00	461,118.00	-1,383,668.91	-75.00%
GENERAL FUND			**24,938,946.35**	**49,629,365.22**	**26,363,032.92**	**32,476,141.98**	**18,577,096.17**	**30,647,440.00**	**-1,828,701.98**	**-5.63%**
TOT TOURISM FUND										
	121000	Transient Occupancy Tax	91,820.33	71,005.55	148,735.94	105,000.00	104,943.43	112,500.00	7,500.00	7.14%
	499999	Accumulated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOT TOURISM FUND			**91,820.33**	**71,005.55**	**148,735.94**	**105,000.00**	**104,943.43**	**112,500.00**	**7,500.00**	**7.14%**
COVID GRANTS Fund										
	330207	Covid Grants Fund	0.00	122,844.34	2,284,212.97	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund			**0.00**	**122,844.34**	**2,284,212.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND										

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	180304	Refund - Public Assistance Clients	55,407.06	38,516.83	10,624.53	0.00	2,878.68	0.00	0.00	0.00%
	240601	Public Assistance Clients	790,782.01	837,678.03	792,305.05	903,359.00	468,361.17	843,865.00	-59,494.00	-6.59%
	330211	Fostering Futures Covid	0.00	0.00	721.00	0.00	0.00	0.00	0.00	0.00%
	330212	Aps Covid	0.00	0.00	0.00	0.00	2,173.58	0.00	0.00	0.00%
	330213	Chafee Independent Living	0.00	0.00	0.00	0.00	4,964.75	0.00	0.00	0.00%
	330214	Chafee Etv Covid	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00%
	330501	Public Assist & Welfare Federal	1,112,294.15	1,227,426.79	1,261,465.43	1,603,638.00	700,148.03	1,634,477.00	30,839.00	1.92%
	410510	Transfers General Fund	461,294.73	463,441.77	483,746.99	596,846.00	397,938.67	663,494.00	66,648.00	11.17%
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND			**2,419,777.95**	**2,567,063.42**	**2,548,863.00**	**3,103,843.00**	**1,582,944.88**	**3,141,836.00**	**37,993.00**	**1.22%**
CHILDREN'S SERVICE ACT (CSA) FUND										
	180305	CSA Refund	18,485.67	21,358.32	29,761.73	22,426.00	157.50	23,033.00	607.00	2.71%
	240603	CSA Pool Reimbursement	1,367,279.77	1,314,713.12	1,111,391.56	1,380,449.00	377,919.15	1,417,804.00	37,355.00	2.71%
	240604	CSA Foster Care	3,293.45	10,035.46	38,929.83	10,537.00	5,379.79	10,822.00	285.00	2.70%
	330520	CSA-Ssbg Federal	87,287.00	91,190.00	53,493.00	95,750.00	0.00	98,341.00	2,591.00	2.71%
	410510	Transfers General Fund	701,837.86	676,601.33	611,329.78	710,431.00	316,894.48	750,000.00	39,569.00	5.57%
CHILDREN'S SERVICE ACT (CSA) FUND			**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**700,350.92**	**2,300,000.00**	**80,407.00**	**3.62%**
DEBT SERVICE FUND										
	410510	Transfers General Fund	1,488,661.38	9,425,387.35	1,073,941.81	1,727,498.79	1,718,980.36	1,726,954.00	-544.79	-0.03%
DEBT SERVICE FUND			**1,488,661.38**	**9,425,387.35**	**1,073,941.81**	**1,727,498.79**	**1,718,980.36**	**1,726,954.00**	**-544.79**	**-0.03%**
SCHOOL OPERATING FUND										
	150205	School Property Rent	2,020.00	2,020.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00%
	161801	Tuition From Private Source	2,150.00	4,300.00	7,596.72	0.00	1,075.00	0.00	0.00	0.00%
	180301	Miscellaneous Rebates And Refunds	808,429.12	558,375.74	135,273.15	206,071.00	116,081.12	206,071.00	0.00	0.00%
	180901	Gas Revenue	1,728.47	4,206.46	1,566.86	5,000.00	2,415.47	5,000.00	0.00	0.00%
	180905	Sale Of Surplus Property	0.00	4,120.00	4,000.00	0.00	9,389.00	0.00	0.00	0.00%
	180916	Insurance Claims/Adjustments	0.00	40,492.46	0.00	0.00	0.00	0.00	0.00	0.00%
	180932	E-Rate	59,139.03	121,913.48	54,390.14	50,000.00	65,395.36	50,000.00	0.00	0.00%
	240050	School Security Grant	7,993.33	68,113.95	110,232.70	0.00	0.00	0.00	0.00	0.00%
	240372	Stem Recruitment And Retention Awards	1,000.00	8,171.43	1,000.00	0.00	0.00	0.00	0.00	0.00%
	240467	Career Switcher Mentoring Grants	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00%
	241001	Sales Tax	2,155,208.76	2,252,491.90	2,501,357.28	2,282,159.00	1,512,435.78	2,519,496.00	237,337.00	10.40%
	241002	Basic School Aid	4,480,291.00	4,395,047.48	4,305,199.00	4,437,492.00	2,895,879.64	4,626,714.00	189,222.00	4.26%
	241003	Isaep	8,355.00	8,386.85	8,386.85	8,386.00	914.81	8,233.00	-153.00	-1.82%

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			FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
	241004	Remedial Summer School	42,874.00	33,193.00	27,818.00	27,818.00	6,941.46	26,059.00	-1,759.00	-6.32%
	241005	Regular Foster Care	1,908.00	11,833.00	11,654.00	13,229.00	0.00	907.00	-12,322.00	-93.14%
	241007	Gifted And Talented	44,781.00	43,449.00	44,649.00	44,464.00	29,490.80	47,752.00	3,288.00	7.39%
	241008	Remedial Education	139,716.00	138,327.00	145,110.00	144,508.00	95,845.37	155,412.00	10,904.00	7.55%
	241010	Compensation Supplement	0.00	259,079.00	0.00	283,064.00	187,851.56	307,862.00	24,798.00	8.76%
	241012	Special Education -Soq	337,647.00	334,291.00	297,947.00	296,711.00	196,795.04	359,445.00	62,734.00	21.14%
	241014	Textbook Payments	90,180.00	89,283.00	92,278.00	91,895.00	60,949.56	114,935.00	23,040.00	25.07%
	241017	Vocational Soq Payment	164,793.00	163,155.00	138,241.00	137,667.00	91,308.14	144,125.00	6,458.00	4.69%
	241021	Social Security	249,877.00	248,280.00	250,722.00	251,392.00	166,736.64	273,491.00	22,099.00	8.79%
	241023	Retirement	551,700.00	547,103.00	583,873.00	584,871.00	387,918.04	638,145.00	53,274.00	9.11%
	241025	Group Life	17,017.00	16,848.00	18,031.00	17,957.00	11,909.81	19,101.00	1,144.00	6.37%
	241028	Early Reading Intervention	28,837.00	32,442.00	33,672.00	33,672.00	20,917.08	162,721.00	129,049.00	383.25%
	241046	Homebound Instruction	6,401.33	2,977.77	1,598.33	1,615.00	0.00	1,650.00	35.00	2.17%
	241048	Special Education - Regional Tuition	298,198.06	302,281.95	152,088.60	150,000.00	7,453.20	54,191.00	-95,809.00	-63.87%
	241052	Vocational Equipment	0.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00%
	241053	Voc Occuptnl/Tech Education	0.00	0.00	0.00	9,012.00	0.00	0.00	-9,012.00	-100.00%
	241059	Regular/Special Foster Care	32,678.00	23,430.00	6,274.00	0.00	0.00	0.00	0.00	0.00%
	241065	At Risk Funds	116,838.43	127,088.09	167,947.00	217,530.00	144,410.19	457,548.00	240,018.00	110.34%
	241069	Ap Exam Fees	6,709.00	4,954.00	2,805.00	0.00	0.00	0.00	0.00	0.00%
	241070	Preschool Initiative	23,877.00	23,877.00	25,446.34	40,281.00	9,887.19	103,357.00	63,076.00	156.59%
	241071	K-3 Class Size	154,256.00	145,479.00	148,190.00	146,975.00	40,604.46	118,535.00	-28,440.00	-19.35%
	241076	Technology	154,000.00	0.00	154,000.00	154,000.00	154,000.00	154,000.00	0.00	0.00%
	241091	Mentor Teacher Program	206.00	1,896.00	1,576.00	1,576.00	326.36	1,030.00	-546.00	-34.64%
	241092	Vpi - Teacher To Student Ratio	35,777.00	0.00	0.00	0.00	1,098.54	0.00	0.00	0.00%
	242009	English As A 2Nd Language	9,432.00	8,706.00	14,726.00	18,880.00	14,852.23	54,818.00	35,938.00	190.35%
	242049	Industry Certification Cost	2,626.67	644.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00%
	242050	Grocery Tax Hold Harmless	0.00	0.00	0.00	0.00	0.00	68,904.00	68,904.00	0.00%
	TBD	Other State Funds/Grants	0.00	0.00	46,293.00	65,120.00	247.55	0.00	-65,120.00	-100.00%
	TBD	Rebenchmarking Hold Harmless	0.00	0.00	0.00	0.00	0.00	390,315.00	390,315.00	0.00%
	TBD	School Construction Grants	0.00	0.00	0.00	0.00	0.00	1,472,629.00	1,472,629.00	0.00%
	242055	Supplemental Lottery Per Pupil Allocation	326,139.00	324,546.00	358,067.00	342,951.00	94,891.36	348,614.00	5,663.00	1.65%
	242061	Sol Algebra Readiness	18,326.00	18,557.00	18,897.00	18,897.00	4,648.36	18,501.00	-396.00	-2.10%
	242063	Positive Behavioral Intervention And Sup	34,322.13	26,679.48	25,000.00	15,000.00	26,000.00	15,000.00	0.00	0.00%
	242064	Project Graduation-State Summer	3,643.00	3,701.00	3,805.00	3,805.00	1,127.46	4,194.00	389.00	10.22%
	242065	High School Innovation Programs	75,000.00	0.00	75,412.00	2,500.00	0.00	0.00	-2,500.00	-100.00%
	242070	Grants - Other Fiscal Agents	0.00	0.00	0.00	0.00	3,141.84	0.00	0.00	0.00%
	330207	Cares Act - Esser	0.00	0.00	283,780.00	1,777,675.45	364,002.41	1,584,559.00	-193,116.45	-10.86%
	330807	Title Iii	-465.11	1,356.89	1,233.96	986.00	680.09	986.00	0.00	0.00%
	330814	Title I	360,470.15	453,395.66	378,327.48	323,401.00	57,732.02	323,401.00	0.00	0.00%
	330816	Title Vi B	405,217.15	426,116.90	452,889.07	460,577.00	365,359.65	460,577.00	0.00	0.00%

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Fiscal Year 2023 Budget-Revenue by Fund and Account
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FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
			FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
	330822	Vocation Education Federal Funds	32,280.39	26,855.86	36,307.01	27,493.00	0.00	27,493.00	0.00	0.00%
	330824	Title Ii - Professional Development	58,523.14	92,628.35	72,122.05	65,929.00	29,204.08	65,929.00	0.00	0.00%
	330825	Title Iv - Drug Free	26,610.27	28,605.75	29,160.68	26,000.00	27,399.12	26,000.00	0.00	0.00%
	330829	Federal Grant - Other Fiscal Agents	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00%
	330831	Preschool Handicap	11,143.57	11,385.25	11,148.40	0.00	11,215.78	0.00	0.00	0.00%
	330833	Emergency Connectivity Grant	0.00	0.00	0.00	294,402.00	0.00	0.00	-294,402.00	-100.00%
	330991	Crrsa Act	0.00	0.00	0.00	350,000.00	15,249.42	0.00	-350,000.00	-100.00%
	330992	Geer/Vision	-21,987.38	0.00	92,015.00	167,339.00	47,484.00	13,683.00	-153,656.00	-91.82%
	393558	Tanf-Vpi Transfer	0.00	0.00	7,840.66	0.00	0.00	0.00	0.00	0.00%
	TBD	Cslfrf Hvac Grant	0.00	0.00	0.00	0.00	0.00	329,441.00	329,441.00	0.00%
	410510	Transfers General Fund	8,528,378.03	8,866,420.40	8,531,408.62	9,692,040.00	6,420,928.44	9,692,040.00	0.00	0.00%
	410518	Transfers From Covid Grants Fund	0.00	58,492.61	471,343.00	0.00	0.00	0.00	0.00	0.00%
SCHOOL OPERATING FUND			**19,894,244.54**	**20,364,997.71**	**20,343,698.90**	**23,297,840.45**	**13,762,193.43**	**25,460,364.00**	**2,162,523.55**	**9.28%**
SCHOOL FOOD SERVICE FUND										
	161804	School Food Service Deposits	260,229.15	257,228.61	32,585.08	286,500.00	59,355.19	100,000.00	-186,500.00	-65.10%
	180300	Rebates	52,440.86	-444.09	-2,654.47	75,000.00	-3,571.33	55,000.00	-20,000.00	-26.67%
	241013	Breakfast Program	15,542.85	13,110.68	5,362.06	0.00	40,365.44	0.00	0.00	0.00%
	241015	NSLP - Food Services	9,316.10	8,934.19	9,374.85	25,000.00	88,021.78	30,000.00	5,000.00	20.00%
	330809	School Breakfast Program	111,580.62	87,712.29	0.00	0.00	103,619.59	0.00	0.00	0.00%
	330810	School Lunch Program	351,491.73	275,186.07	0.00	510,000.00	322,685.50	1,061,500.00	551,500.00	108.14%
	330811	Usda Commodities Received	63,184.56	73,536.81	43,614.76	0.00	0.00	0.00	0.00	0.00%
	330812	Summer Food Service	48,443.42	382,268.07	1,371,782.30	0.00	117,140.23	20,000.00	20,000.00	0.00%
SCHOOL FOOD SERVICE FUND			**912,229.29**	**1,097,532.63**	**1,460,064.58**	**896,500.00**	**727,616.40**	**1,266,500.00**	**370,000.00**	**41.27%**
ALL OPERATING FUNDS			**51,923,863.59**	**85,392,094.45**	**56,067,456.02**	**63,826,417.22**	**37,174,125.59**	**64,655,594.00**	**829,721.57**	**1.30%**

Madison County, Virginia
Fiscal Year 2023 Budget-Expenditures by Fund and Function
with Comparisons

FUND	Function	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
		FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
GENERAL FUND									
	General Government Administration	1,574,911.88	1,684,940.23	1,725,570.97	2,130,152.82	1,429,400.13	2,369,502.00	239,349.18	11.24%
	Judicial Administration	899,824.24	941,847.32	1,005,410.47	1,140,456.75	737,667.28	1,223,637.00	83,180.25	7.29%
	Public Safety	6,409,558.80	7,255,747.15	7,530,039.02	8,326,220.34	5,501,518.88	8,088,126.00	-238,094.34	-2.86%
	Public Works	1,132,134.17	1,163,837.31	1,122,094.30	1,190,147.42	768,925.35	1,260,006.00	69,858.58	5.87%
	Health & Welfare	283,693.37	320,933.67	345,020.68	350,661.00	261,120.75	406,697.00	56,036.00	15.98%
	Education	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
	Parks, Recreation, Cultural	454,131.02	521,812.38	517,603.85	427,202.00	316,407.17	479,315.00	52,113.00	12.20%
	Community Development	513,411.93	530,877.91	527,909.59	588,081.11	368,422.43	635,886.00	47,804.89	8.13%
	Nondepartmental	5,958.72	150,406.03	2,401.26	2,283,604.48	26,951.45	303,519.00	-1,980,085.48	-86.71%
	Transfers Out To Other Operating Funds	11,180,172.00	19,431,850.85	10,700,427.20	12,726,815.79	8,854,741.95	12,832,488.00	105,672.21	0.83%
	Transfers Out To Capital Funds	452,994.84	2,620,123.10	10,151,598.13	3,307,800.27	1,183,433.30	3,043,264.00	-264,536.27	-8.00%
GENERAL FUND		**22,911,790.97**	**34,627,375.95**	**33,633,075.47**	**32,476,141.98**	**19,453,588.69**	**30,647,440.00**	**-1,828,701.98**	**-5.63%**
TOT TOURISM FUND									
	Community Development	56,572.72	65,183.71	39,562.00	50,000.00	30,651.84	50,000.00	0.00	0.00%
	Transfers Out To Other Operating Funds	35,247.61	33,086.29	0.00	55,000.00	0.00	62,500.00	7,500.00	13.64%
TOT TOURISM FUND		**91,820.33**	**98,270.00**	**39,562.00**	**105,000.00**	**30,651.84**	**112,500.00**	**7,500.00**	**7.14%**
COVID GRANTS Fund									
	General Government Administration	0.00	9,778.05	51,943.84	0.00	40.00	0.00	0.00	0.00%
	Judicial Administration	0.00	2,356.77	34,544.93	0.00	0.00	0.00	0.00	0.00%
	Public Safety	0.00	47,580.83	1,164,514.98	0.00	0.00	0.00	0.00	0.00%
	Public Works	0.00	4,636.08	21,898.16	0.00	0.00	0.00	0.00	0.00%
	Parks, Recreation, Cultural	0.00	0.00	144,285.40	0.00	0.00	0.00	0.00	0.00%
	Community Development	0.00	0.00	192,394.44	0.00	0.00	0.00	0.00	0.00%
	Nondepartmental	0.00	0.00	2,600.96	0.00	0.00	0.00	0.00	0.00%
	Transfers Out To Other Operating Funds	0.00	58,492.61	471,343.00	0.00	0.00	0.00	0.00	0.00%
	Transfers Out To Capital Funds	0.00	0.00	200,687.26	0.00	0.00	0.00	0.00	0.00%
COVID GRANTS Fund		**0.00**	**122,844.34**	**2,284,212.97**	**0.00**	**40.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE FUND									
	Health & Welfare	2,419,777.95	2,567,063.42	2,548,863.00	3,103,843.00	1,668,758.91	3,141,836.00	37,993.00	1.22%

Madison County, Virginia
Fiscal Year 2023 Budget-Expenditures by Fund and Function
with Comparisons

FUND	Function	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
		FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
VIRGINIA PUBLIC ASSISTANCE FUND		**2,419,777.95**	**2,567,063.42**	**2,548,863.10**	**3,103,843.00**	**1,668,758.91**	**3,141,836.00**	**37,993.00**	**1.22%**
CHILDREN'S SERVICE ACT (CSA) FUND									
	Health & Welfare	2,178,183.75	2,113,898.23	1,844,905.90	2,219,593.00	711,771.21	2,300,000.00	80,407.00	3.62%
CHILDREN'S SERVICE ACT (CSA) FUND		**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**711,771.21**	**2,300,000.00**	**80,407.00**	**3.62%**
DEBT SERVICE FUND									
	Nondepartmental	1,488,661.38	9,425,387.35	1,073,941.81	1,727,498.79	1,718,980.36	1,726,954.00	-544.79	-0.03%
DEBT SERVICE FUND		**1,488,661.38**	**9,425,387.35**	**1,073,941.81**	**1,727,498.79**	**1,718,980.36**	**1,726,954.00**	**-544.79**	**-0.03%**
SCHOOL OPERATING FUND									
	Education	19,894,244.46	20,364,997.71	20,343,698.90	23,297,840.45	14,606,594.93	25,460,364.00	2,162,523.55	9.28%
SCHOOL OPERATING FUND		**19,894,244.46**	**20,364,997.71**	**20,343,698.90**	**23,297,840.45**	**14,606,594.93**	**25,460,364.00**	**2,162,523.55**	**9.28%**
SCHOOL FOOD SERVICE FUND									
	Education-Food Service	922,662.16	1,009,064.32	1,124,009.42	896,500.00	748,468.82	1,266,500.00	370,000.00	41.27%
SCHOOL FOOD SERVICE FUND		**922,662.16**	**1,009,064.32**	**1,124,009.42**	**896,500.00**	**748,468.82**	**1,266,500.00**	**370,000.00**	**41.27%**
ALL OPERATING FUNDS		**49,907,141.00**	**70,328,901.32**	**62,892,269.57**	**63,826,417.22**	**38,938,854.76**	**64,655,594.00**	**829,176.78**	**1.30%**

Madison County, Virginia

Fiscal Year 2023 Budget-Expenditures by Fund, Cost Center and Function with Comparisons

FUND	Cost Center/Function	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
		FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
GENERAL FUND									
	Board Of Supervisors	61,538.52	63,186.47	57,288.22	65,819.00	43,453.82	65,019.00	-800.00	-1.22%
	County Administrator	291,501.75	263,158.23	256,915.49	342,577.00	238,132.93	283,714.00	-58,863.00	-17.18%
	Legal Services	62,312.51	69,889.07	114,334.53	76,175.00	56,042.21	88,064.00	11,889.00	15.61%
	Auditor	48,336.45	43,320.48	56,256.26	50,410.05	51,631.26	73,000.00	22,589.95	44.81%
	Commissioner Of Revenue	216,429.61	236,587.18	248,905.16	268,768.00	199,107.51	298,228.00	29,460.00	10.96%
	Land Use Program	1,695.33	1,537.57	1,420.00	1,800.00	947.92	1,900.00	100.00	5.56%
	Personal Property	4,421.57	3,165.69	3,859.43	3,550.00	2,690.00	5,335.00	1,785.00	50.28%
	Assessor	171,536.58	9,295.00	6,875.00	10,750.00	0.00	10,750.00	0.00	0.00%
	Board Of Equalization	4,955.95	5,886.03	0.00	0.00	0.00	0.00	0.00	0.00%
	Treasurer	258,978.69	269,231.33	291,942.80	307,870.00	213,064.54	319,504.00	11,634.00	3.78%
	Finance Department	207,114.79	218,825.04	224,972.06	316,785.77	245,533.99	407,264.00	90,478.23	28.56%
	Data Processing And Technology	130,429.10	365,784.76	318,157.85	479,580.00	261,867.20	601,287.00	121,707.00	25.38%
	Electoral Board	34,568.49	47,094.76	42,228.64	58,960.00	31,077.05	69,110.00	10,150.00	17.22%
	Elec Board Non Profit Grant	0.00	0.00	6,129.00	0.00	0.00	0.00	0.00	0.00%
	Registrar	81,092.54	87,978.62	96,286.53	147,108.00	85,851.70	146,327.00	-781.00	-0.53%
	GENERAL GOVERNMENT ADMINISTRATION	**1,574,911.88**	**1,684,940.23**	**1,725,570.97**	**2,130,152.82**	**1,429,400.13**	**2,369,502.00**	**239,349.18**	**11.24%**
	Circuit Court	29,622.53	40,670.23	33,217.23	49,072.00	6,934.55	27,200.00	-21,872.00	-44.57%
	Madison Combined Court	9,197.37	7,689.16	7,500.17	10,550.00	3,828.85	10,550.00	0.00	0.00%
	Magistrates	395.68	444.79	396.07	500.00	0.00	500.00	0.00	0.00%
	Clerk Of Circuit Court	310,723.42	353,242.22	357,408.15	385,326.00	266,550.07	449,261.00	63,935.00	16.59%
	Sheriff-Court Security	150,674.47	125,549.84	136,226.55	161,666.00	100,135.75	179,934.00	18,268.00	11.30%
	Victim/Witness Program	60,632.19	61,641.46	59,800.86	63,636.00	41,229.38	66,416.00	2,780.00	4.37%
	Commissioner Of Accounts	720.00	720.00	720.00	720.00	540.00	900.00	180.00	25.00%
	Commonwealth Attorney	337,858.58	351,889.62	410,141.44	468,986.75	318,448.68	488,876.00	19,889.25	4.24%
	JUDICIAL ADMINISTRATION	**899,824.24**	**941,847.32**	**1,005,410.47**	**1,140,456.75**	**737,667.28**	**1,223,637.00**	**83,180.25**	**7.29%**
	Sheriff	1,826,731.02	2,152,594.65	2,284,781.30	2,454,819.22	1,708,845.98	2,517,599.00	62,779.78	2.56%
	Public Safety	38,027.01	113,243.07	56,936.79	88,367.91	17,230.83	42,450.00	-45,917.91	-51.96%
	Emergency Operations Center	777,988.04	875,923.81	924,828.32	1,087,515.96	681,949.65	1,189,036.00	101,520.04	9.34%
	E911 Next Generation	0.00	9,336.53	110,147.17	0.00	893.80	0.00	0.00	0.00%
	Madison Volunteer Fire Department	127,271.00	129,636.00	131,844.00	184,781.00	93,937.00	145,000.00	-39,781.00	-21.53%
	Rescue Squad Service	115,101.84	115,482.48	100,000.00	130,000.00	100,000.00	0.00	-130,000.00	-100.00%
	Thomas Jefferson Ems Council	7,743.00	7,743.00	7,743.00	7,743.00	5,807.25	1,000.00	-6,743.00	-87.09%
	Covid Vaccine Hotline/Clinic	0.00	0.00	32,418.23	0.00	0.00	0.00	0.00	0.00%
	Ems	1,624,766.78	2,288,967.22	2,289,311.79	2,572,336.10	1,668,009.23	2,612,160.00	39,823.90	1.55%
	Juvenile Probation	16,774.03	9,822.36	7,597.62	21,539.00	11,132.54	21,539.00	0.00	0.00%
	Confinement Of Prisoners	41.08	59.77	8.94	400.00	0.00	400.00	0.00	0.00%
	Regional Jail	1,073,756.27	838,624.17	926,058.69	946,910.50	660,451.50	736,673.00	-210,237.50	-22.20%
	Juvenile Detention	200,743.98	143,935.53	75,228.79	94,030.00	70,288.62	117,166.00	23,136.00	24.60%

Madison County, Virginia

Fiscal Year 2023 Budget-Expenditures by Fund, Cost Center and Function

with Comparisons

FUND	Cost Center/Function	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
		FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
	Jefferson Area Community Corrections	8,137.00	8,286.00	8,286.00	31,567.00	31,567.00	12,073.00	-19,494.00	-61.75%
	Building Official	272,264.57	268,446.45	246,705.51	293,420.00	213,029.48	284,203.00	-9,217.00	-3.14%
	Va Building Permit Fee	2,774.94	1,879.77	2,323.43	0.00	1,136.62	2,500.00	2,500.00	0.00%
	Animal Shelter	0.00	0.00	103,720.49	173,425.91	87,889.49	180,286.00	6,860.09	3.96%
	Animal Control	271,308.24	239,635.89	172,397.95	181,411.74	116,060.89	164,641.00	-16,770.74	-9.24%
	Medical Examiner	220.00	2,438.45	180.00	500.00	100.00	800.00	300.00	60.00%
	Services To Abused Families	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
	Line Of Duty Act	42,510.00	46,292.00	46,121.00	53,853.00	29,589.00	57,000.00	3,147.00	5.84%
	Foothills Child Advocacy Center	2,400.00	2,400.00	2,400.00	2,600.00	2,600.00	2,600.00	0.00	0.00%
	PUBLIC SAFETY	**6,409,558.80**	**7,255,747.15**	**7,530,039.02**	**8,326,220.34**	**5,501,518.88**	**8,088,126.00**	**-238,094.34**	**-2.86%**
	Transfer Station & Recycling Ctr	525,858.14	548,164.45	537,027.44	590,523.78	327,602.14	629,739.00	39,215.22	6.64%
	Facilities & Maintenance	606,276.03	615,672.86	585,066.86	599,623.64	441,323.21	630,267.00	30,643.36	5.11%
	PUBLIC WORKS	**1,132,134.17**	**1,163,837.31**	**1,122,094.30**	**1,190,147.42**	**768,925.35**	**1,260,006.00**	**69,858.58**	**5.87%**
	Madison Health Department	140,412.00	158,700.00	158,700.00	170,532.00	127,899.00	204,121.00	33,589.00	19.70%
	Madison Free Clinic	2,500.00	0.00	0.00	2,500.00	0.00	0.00	-2,500.00	-100.00%
	Piedmont Regional Dental Clinic	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00%
	Community Services	81,467.00	93,894.00	110,113.00	177,629.00	133,221.75	202,576.00	24,947.00	14.04%
	Tax Relief For Elderly,Veterans,Surv Sp	56,814.37	65,839.67	73,707.68	0.00	0.00	0.00	0.00	0.00%
	HEALTH & WELFARE	**283,693.37**	**320,933.67**	**345,020.68**	**350,661.00**	**261,120.75**	**406,697.00**	**56,036.00**	**15.98%**
	Germanna Community College	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
	EDUCATION	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**
	Parks & Recreation	319,159.02	375,212.38	371,003.87	272,102.00	199,332.17	316,715.00	44,613.00	16.40%
	Boys And Girls Club	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00	-1,000.00	-50.00%
	Senior Center	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	Madison County Fair	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	Madison Library	131,972.00	143,600.00	143,599.98	152,100.00	114,075.00	160,600.00	8,500.00	5.59%
	PARKS, RECREATION, CULTURAL	**454,131.02**	**521,812.38**	**517,603.85**	**427,202.00**	**316,407.17**	**479,315.00**	**52,113.00**	**12.20%**
	Planning Commission	11,587.75	10,189.45	10,005.72	14,140.00	4,700.00	13,090.00	-1,050.00	-7.43%
	Zoning & Planning	142,587.51	157,035.95	169,411.85	188,580.00	133,118.15	199,517.00	10,937.00	5.80%
	Dept. Of Economic Development	121,278.77	121,189.62	110,962.83	120,418.00	80,046.79	142,107.00	21,689.00	18.01%
	Central Va Econ Develop Pship	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
	Foothills Housing Corp.	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
	Aging Together	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%

Madison County, Virginia

Fiscal Year 2023 Budget-Expenditures by Fund, Cost Center and Function with Comparisons

FUND	Cost Center/Function	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY23 Budget FY23 Budget	$ Change	% Change
	Board Of Zoning Appeals	2,246.08	4,279.01	2,546.00	3,920.00	2,384.41	4,135.00	215.00	5.48%
	Building Code Appeals Board	0.00	0.00	0.00	400.00	0.00	400.00	0.00	0.00%
	Rappahannock-Rapidan Planning District	21,246.22	16,222.22	16,222.22	16,381.58	16,381.58	16,863.00	481.42	2.94%
	Va Regional Transit	0.00	0.00	5,000.00	5,000.00	5,000.00	7,000.00	2,000.00	40.00%
	Geographic Information System	13,151.42	12,542.50	12,003.75	16,682.00	6,252.50	21,000.00	4,318.00	25.88%
	Piedmont Workforce Network	500.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00%
	Skyline Cap	47,585.00	47,585.00	47,585.00	47,585.00	23,792.50	48,502.00	917.00	1.93%
	Water Quality Management Program	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
	Culpeper Soil & Water	29,321.00	29,321.00	29,321.00	31,333.00	15,666.50	31,333.00	0.00	0.00%
	Forestry Service	5,941.98	5,941.98	5,941.98	5,941.98	5,941.98	5,942.00	0.02	0.00%
	Northern Va 4-H	750.00	750.00	750.00	750.00	750.00	750.00	0.00	0.00%
	Extension & Cont'D Ed.	96,216.20	104,321.18	97,159.24	115,449.55	52,888.02	123,747.00	8,297.45	7.19%
	COMMUNITY DEVELOPMENT	**513,411.93**	**530,877.91**	**527,909.59**	**588,081.11**	**368,422.43**	**635,886.00**	**47,804.89**	**8.13%**
	Contingency Fund	0.00	0.00	0.00	2,277,104.48	0.00	297,019.00	-1,980,085.48	-86.96%
	Revenue Refunds	5,958.72	4,792.28	2,401.26	6,500.00	26,951.45	6,500.00	0.00	0.00%
	2020 Financing	0.00	145,613.75	0.00	0.00	0.00	0.00	0.00	0.00%
	Transfers	11,633,166.84	22,051,973.95	20,852,025.33	16,034,616.06	10,038,175.25	15,875,752.00	-158,864.06	-0.99%
	NONDEPARTMENTAL	**11,639,125.56**	**22,202,379.98**	**20,854,426.59**	**18,318,220.54**	**10,065,126.70**	**16,179,271.00**	**-2,138,949.54**	**-11.68%**
GENERAL FUND		**22,911,790.97**	**34,627,375.95**	**33,633,075.47**	**32,476,141.98**	**19,453,588.69**	**30,647,440.00**	**-1,828,701.98**	**-5.63%**
TOT TOURISM FUND									
	Tourism	53,278.27	65,183.71	39,562.00	50,000.00	30,651.84	50,000.00	0.00	0.00%
	Germanna Foundation Heritage Promotion Venture	3,294.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	COMMUNITY DEVELOPMENT	**56,572.72**	**65,183.71**	**39,562.00**	**50,000.00**	**30,651.84**	**50,000.00**	**0.00**	**0.00%**
	Transfers	35,247.61	33,086.29	0.00	55,000.00	0.00	62,500.00	7,500.00	13.64%
	NONDEPARTMENTAL	**35,247.61**	**33,086.29**	**0.00**	**55,000.00**	**0.00**	**62,500.00**	**7,500.00**	**13.64%**
TOT TOURISM FUND		**91,820.33**	**98,270.00**	**39,562.00**	**105,000.00**	**30,651.84**	**112,500.00**	**7,500.00**	**7.14%**
COVID GRANTS Fund		**0.00**	**122,844.34**	**2,284,212.97**	**0.00**	**40.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND									
	Welfare Administration	2,419,777.95	2,567,063.42	2,548,863.10	1,586,686.00	1,668,758.91	1,709,323.00	122,637.00	7.73%
	Assistance Payments	0.00	0.00	0.00	1,440,584.00	0.00	1,432,513.00	-8,071.00	-0.56%
	Purchased Services	0.00	0.00	0.00	76,573.00	0.00	0.00	-76,573.00	-100.00%

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FUND	Cost Center/Function	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY23 Budget FY23 Budget	$ Change	% Change
	HEALTH & WELFARE	**2,419,777.95**	**2,567,063.42**	**2,548,863.10**	**3,103,843.00**	**1,668,758.91**	**3,141,836.00**	**37,993.00**	**1.22%**
VIRGINIA PUBLIC ASSISTANCE (VPA) FUND		**2,419,777.95**	**2,567,063.42**	**2,548,863.10**	**3,103,843.00**	**1,668,758.91**	**3,141,836.00**	**37,993.00**	**1.22%**
CHILDREN'S SERVICE ACT (CSA) FUND									
	Comprehensive Service Act	2,178,183.75	2,113,898.23	1,844,905.90	2,219,593.00	711,771.21	2,300,000.00	80,407.00	3.62%
	HEALTH & WELFARE	**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**711,771.21**	**2,300,000.00**	**80,407.00**	**3.62%**
CHILDREN'S SERVICE ACT (CSA) FUND		**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**711,771.21**	**2,300,000.00**	**80,407.00**	**3.62%**
DEBT SERVICE FUND									
	Public Improvement Referendum Bond 2017	1,461,129.05	9,397,855.02	319,300.00	0.00	0.00	0.00	0.00	0.00%
	Capital Lease-Election Equipment	27,532.33	27,532.33	27,532.33	27,532.33	27,532.33	27,532.00	-0.33	0.00%
	Series 2020 A Public Facilities Lease Revenue Bond	0.00	0.00	297,416.67	951,000.00	951,000.00	950,411.00	-589.00	-0.06%
	Series 2020 B Public Facilities Lease Revenue Bond	0.00	0.00	145,000.52	145,621.10	145,621.10	145,014.00	-607.10	-0.42%
	Series 2020 C Public Facilities Lease Revenue Bond	0.00	0.00	263,579.49	582,231.60	582,231.60	582,883.00	651.40	0.11%
	Principal Cap Lease Moore Bldg	0.00	0.00	21,112.80	21,113.76	12,595.33	21,114.00	0.24	0.00%
	NONDEPARTMENTAL	**1,488,661.38**	**9,425,387.35**	**1,073,941.81**	**1,727,498.79**	**1,718,980.36**	**1,726,954.00**	**-544.79**	**-0.03%**
DEBT SERVICE FUND		**1,488,661.38**	**9,425,387.35**	**1,073,941.81**	**1,727,498.79**	**1,718,980.36**	**1,726,954.00**	**-544.79**	**-0.03%**
SCHOOL OPERATING FUND									
	School - Instruction	14,716,154.28	14,818,384.15	14,666,934.83	17,025,150.00	10,401,457.17	17,621,098.00	595,948.00	3.50%
	School - Admin, Attend, & Health	1,137,770.24	1,148,561.79	1,207,921.76	1,280,810.00	829,487.90	1,352,009.00	71,199.00	5.56%
	School - Pupil Transportation	1,362,543.62	1,508,384.71	1,456,622.32	1,578,727.45	1,263,306.64	1,686,575.00	107,847.55	6.83%
	School - Operations & Maintenance	1,948,780.34	2,121,214.94	2,093,587.76	2,306,173.00	1,465,425.84	2,596,584.00	290,411.00	12.59%
	School - Facilities	0.00	0.00	0.00	0.00	0.00	1,472,629.00	1,472,629.00	0.00%
	School - Technology	680,961.87	723,275.67	863,389.97	1,051,425.00	601,911.64	675,914.00	-375,511.00	-35.71%
	School - Non-Instructional Operation	48,034.11	45,176.45	55,242.26	55,555.00	45,005.74	55,555.00	0.00	0.00%
	EDUCATION	**19,894,244.46**	**20,364,997.71**	**20,343,698.90**	**23,297,840.45**	**14,606,594.93**	**25,460,364.00**	**2,162,523.55**	**9.28%**
SCHOOL OPERATING FUND		**19,894,244.46**	**20,364,997.71**	**20,343,698.90**	**23,297,840.45**	**14,606,594.93**	**25,460,364.00**	**2,162,523.55**	**9.28%**
SCHOOL FOOD SERVICE FUND									
	School-Food Service	**922,662.16**	**1,009,064.32**	**1,124,009.42**	**896,500.00**	**748,468.82**	**1,266,500.00**	**370,000.00**	**41.27%**
SCHOOL FOOD SERVICE FUND		**922,662.16**	**1,009,064.32**	**1,124,009.42**	**896,500.00**	**748,468.82**	**1,266,500.00**	**370,000.00**	**41.27%**

Madison County, Virginia

Fiscal Year 2023 Budget-Expenditures by Fund, Cost Center and Function with Comparisons

FUND	Cost Center/Function	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
		FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
ALL OPERATING FUNDS		49,907,141.00	70,328,901.32	62,892,269.57	63,826,417.22	38,938,854.76	64,655,594.00	829,176.78	1.30%

Madison County, Virginia

Fiscal Year 2023 Budget-Expenditures by Fund, Cost Center and Account

with Comparisons

FUND/ COST CENTER #	COST CENTER/ACCOUNT #	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY23 Budget FY23 Budget	$ Change	% Change
GENERAL FUND										
11100	**BOARD OF SUPERVISORS**									
	10-01 -11 -11100-1110	MEMBERS SALARY	46,000.08	46,000.08	46,000.08	46,000.00	32,583.39	46,000.00	0.00	0.00%
	10-01 -11 -11100-1901	Projected Unemployment	0.00	59.82	747.75	0.00	0.00	0.00	0.00	0.00%
	10-01 -11 -11100-2100	Fica	3,519.12	3,519.12	3,519.12	3,519.00	2,492.71	3,519.00	0.00	0.00%
	10-01 -11 -11100-3145	Data Processing Services	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -11 -11100-5530	Lodging & Meals	3,985.25	5,031.65	1,811.26	5,000.00	1,948.12	5,000.00	0.00	0.00%
	10-01 -11 -11100-5540	Seminars & Tuitions	290.00	2,025.00	0.00	4,000.00	0.00	3,000.00	-1,000.00	-25.00%
	10-01 -11 -11100-5800	Miscellaneous	0.00	1,040.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -11 -11100-5810	Dues	4,720.00	4,238.00	3,733.00	4,800.00	4,233.00	5,000.00	200.00	4.17%
	10-01 -11 -11100-5811	Benevolence & Gifts	2,824.07	1,272.80	441.60	2,500.00	2,196.60	2,500.00	0.00	0.00%
	10-01 -11 -11100-5815	Software Subscriptions	0.00	0.00	900.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -11 -11100-6000	Materials & Supplies	0.00	0.00	135.41	0.00	0.00	0.00	0.00	0.00%
	10-01 -11 -11100-8103	It Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	BOARD OF SUPERVISORS		**61,538.52**	**63,186.47**	**57,288.22**	**65,819.00**	**43,453.82**	**65,019.00**	**-800.00**	**-1.22%**
12110	**COUNTY ADMINISTRATOR**									
	10-01 -12 -12110-1210	County Administrator	120,870.00	122,484.96	125,135.04	126,580.00	116,910.01	126,000.00	-580.00	-0.46%
	10-01 -12 -12110-1440	Office Assistant	47,820.72	49,255.44	52,046.48	56,114.00	21,438.82	47,250.00	-8,864.00	-15.80%
	10-01 -12 -12110-1460	Full-Time Overtime	0.00	0.00	2,448.94	3,885.00	713.91	2,100.00	-1,785.00	-45.95%
	10-01 -12 -12110-1560	Part-Time Clerical	0.00	5,003.92	1,834.00	5,000.00	10,992.50	2,100.00	-2,900.00	-58.00%
	10-01 -12 -12110-1900	Proj Accumulated Leave Payout	0.00	0.00	0.00	0.00	6,475.20	0.00	0.00	0.00%
	10-01 -12 -12110-2100	Fica	12,430.68	12,954.70	13,294.08	14,273.00	11,626.19	12,623.00	-1,650.00	-11.56%
	10-01 -12 -12110-2210	Vrs	14,406.24	14,666.64	18,763.52	19,347.00	12,964.00	13,572.00	-5,775.00	-29.85%
	10-01 -12 -12110-2212	Vrs Ret-Db Mandatory Employer	0.00	0.00	0.00	0.00	1,618.29	4,640.00	4,640.00	0.00%
	10-01 -12 -12110-2214	Vrs Ret-Dc Mandatory Employer	0.00	0.00	0.00	0.00	168.73	450.00	450.00	0.00%
	10-01 -12 -12110-2216	Vldp Local Disability	0.00	0.00	0.00	0.00	89.46	239.00	239.00	0.00%
	10-01 -12 -12110-2220	Vrs-Health Insurance Credit	134.88	137.28	230.32	238.00	181.14	198.00	-40.00	-16.81%
	10-01 -12 -12110-2310	Health Insurance	17,082.36	19,341.06	20,039.51	20,019.00	16,148.30	28,170.00	8,151.00	40.72%
	10-01 -12 -12110-2400	Group Life Insurance	2,209.68	2,250.00	2,374.32	2,448.00	1,866.53	2,211.00	-237.00	-9.68%
	10-01 -12 -12110-2700	Workman'S Compensation	126.00	124.92	125.64	150.00	101.13	143.00	-7.00	-4.67%
	10-01 -12 -12110-2900	Patient-Centered Outreach Research	279.63	333.20	363.30	350.00	0.00	0.00	-350.00	-100.00%
	10-01 -12 -12110-2999	Employee Testing	0.00	0.00	155.00	0.00	107.00	0.00	0.00	0.00%
	10-01 -12 -12110-3145	Data Processing Services	0.00	37.50	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-3154	Consulting Svcs - Muni Advisory K	0.00	13,531.26	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-3155	Consulting Svcs - Comp Study	39,413.43	5,488.05	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-3156	Employee Metal Health Consultant	0.00	0.00	0.00	37,500.00	12,000.00	0.00	-37,500.00	-100.00%
	10-01 -12 -12110-3158	Employee Benefits Consultant	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-3159	Professional Services Allowance	0.00	0.00	175.00	3,000.00	0.00	17,818.00	14,818.00	493.93%
	10-01 -12 -12110-3165	Outside Services	0.00	0.00	0.00	8,373.00	18,373.00	8,400.00	27.00	0.32%
	10-01 -12 -12110-3200	Temporary Services	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-3510	Printing-Gen. Printing Serv	0.00	0.00	112.50	0.00	0.00	0.00	0.00	0.00%

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	10-01 -12 -12110-3610	Advertising	7,824.97	6,996.24	11,431.84	7,000.00	2,364.40	3,000.00	-4,000.00	-57.14%
	10-01 -12 -12110-4000	Broadband Consulting (Grant Funded)	0.00	0.00	0.00	22,000.00	0.00	0.00	-22,000.00	-100.00%
	10-01 -12 -12110-5210	Postal Services	224.80	237.00	325.70	300.00	7.96	300.00	0.00	0.00%
	10-01 -12 -12110-5230	Telecommunications	1,282.04	1,210.28	697.63	1,500.00	278.08	800.00	-700.00	-46.67%
	10-01 -12 -12110-5305	Insurance-Vehicle	455.54	456.91	458.30	500.00	434.18	500.00	0.00	0.00%
	10-01 -12 -12110-5410	Lease Office Equipment	5,103.39	2,399.87	2,500.29	4,500.00	2,148.41	4,500.00	0.00	0.00%
	10-01 -12 -12110-5510	Mileage	165.79	0.00	0.00	200.00	0.00	200.00	0.00	0.00%
	10-01 -12 -12110-5530	Lodging & Meals	1,363.58	386.03	0.00	1,800.00	0.00	2,000.00	200.00	11.11%
	10-01 -12 -12110-5540	Seminars & Tuitions	1,040.00	842.64	450.00	1,600.00	0.00	2,000.00	400.00	25.00%
	10-01 -12 -12110-5810	Dues	1,613.18	1,590.21	2,783.84	1,600.00	0.00	1,600.00	0.00	0.00%
	10-01 -12 -12110-6001	Office Supplies	2,690.36	1,304.10	881.56	3,500.00	1,074.32	2,000.00	-1,500.00	-42.86%
	10-01 -12 -12110-6008	Vehicle/Equipment Fuel	124.13	123.34	55.37	500.00	20.38	500.00	0.00	0.00%
	10-01 -12 -12110-6009	Vehicle/Equipment Maintenance	60.01	48.42	164.13	300.00	0.00	300.00	0.00	0.00%
	10-01 -12 -12110-6011	Uniforms & Wearing Apparel	64.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-6020	Books & Subscriptions	101.92	95.83	69.18	0.00	30.99	100.00	100.00	0.00%
	10-01 -12 -12110-8101	Office Equipment	0.00	1,628.44	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-8102	Office Furniture	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12110-8103	It Equipment	53.44	229.99	0.00	0.00	0.00	0.00	0.00	0.00%
	COUNTY ADMINISTRATOR		**291,501.75**	**263,158.23**	**256,915.49**	**342,577.00**	**238,132.93**	**283,714.00**	**-58,863.00**	**-17.18%**
12210	**LEGAL SERVICES**									
	10-01 -12 -12210-1212	County Attorney	0.00	0.00	0.00	0.00	11,633.35	0.00	0.00	0.00%
	10-01 -12 -12210-2100	Fica	0.00	0.00	0.00	0.00	889.95	4,272.00	4,272.00	0.00%
	10-01 -12 -12210-2310	Health Insurance	0.00	0.00	0.00	0.00	1,865.00	8,952.00	8,952.00	0.00%
	10-01 -12 -12210-3150	Legal Services & Expenses	4,146.25	8,838.75	49,703.83	16,000.00	13,700.31	16,000.00	0.00	0.00%
	10-01 -12 -12210-3151	Attorney Services	55,426.26	54,996.00	61,797.17	55,840.00	27,498.00	55,840.00	0.00	0.00%
	10-01 -12 -12210-3152	Consulting Svcs - Codif. Of Ordinances	2,740.00	5,526.32	2,029.53	4,000.00	0.00	2,500.00	-1,500.00	-37.50%
	10-01 -12 -12210-6020	Books & Subscriptions	0.00	528.00	804.00	335.00	455.60	500.00	165.00	49.25%
	LEGAL SERVICES		**62,312.51**	**69,889.07**	**114,334.53**	**76,175.00**	**56,042.21**	**88,064.00**	**11,889.00**	**15.61%**
12240	**AUDITOR**									
	10-01 -12 -12240-3120	County Audit Services	31,400.00	31,400.00	31,400.00	34,210.05	31,400.00	35,000.00	789.95	2.31%
	10-01 -12 -12240-3122	Cost Allocation Audit	4,000.00	0.00	4,000.00	4,200.00	0.00	4,500.00	300.00	7.14%
	10-01 -12 -12240-3124	Pre-Audit/Accounting Services	7,614.45	9,420.48	13,056.26	8,000.00	17,468.76	23,500.00	15,500.00	193.75%
	10-01 -12 -12240-3125	Accounting Services - Treasurer	0.00	0.00	0.00	1,500.00	262.50	1,500.00	0.00	0.00%
	10-01 -12 -12240-3126	Opeb Valuation Services	5,322.00	2,500.00	7,800.00	2,500.00	2,500.00	8,500.00	6,000.00	240.00%
	AUDITOR		**48,336.45**	**43,320.48**	**56,256.26**	**50,410.05**	**51,631.26**	**73,000.00**	**22,589.95**	**44.81%**
12310	**COMMISSIONER OF REVENUE**									
	10-01 -12 -12310-1215	Constitutional Officer	76,265.76	85,646.40	85,646.40	89,929.00	63,699.68	94,425.00	4,496.00	5.00%

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FUND/ COST CENTER #	COST CENTER/ACCOUNT #	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures			Current Year-to-Date as of March 11, 2022		FY23 Budget		
			FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
	10-01 -12 -12310-1455	Constitutional Employees	73,033.20	78,989.25	84,935.44	91,364.00	70,879.38	95,932.00	4,568.00	5.00%
	10-01 -12 -12310-1460	Full-Time Overtime	0.00	0.00	0.00	3,163.00	0.00	0.00	-3,163.00	-100.00%
	10-01 -12 -12310-1560	Part-Time Clerical	210.00	352.00	0.00	0.00	4,358.40	6,277.00	6,277.00	0.00%
	10-01 -12 -12310-2100	Fica	10,372.92	11,504.29	12,028.64	14,111.00	9,889.16	14,327.00	216.00	1.53%
	10-01 -12 -12310-2210	Vrs	12,750.25	14,045.28	18,064.56	19,199.00	13,432.62	21,180.00	1,981.00	10.32%
	10-01 -12 -12310-2212	Vrs Ret-Db Mandatory Employer	0.00	0.00	0.00	0.00	679.28	3,506.00	3,506.00	0.00%
	10-01 -12 -12310-2214	Vrs Ret-Dc Mandatory Employer	0.00	0.00	0.00	0.00	70.85	340.00	340.00	0.00%
	10-01 -12 -12310-2216	Vldp Local Disability	0.00	0.00	0.00	0.00	37.57	180.00	180.00	0.00%
	10-01 -12 -12310-2220	Vrs-Health Insurance Credit	0.00	0.00	0.00	236.00	0.00	236.00	0.00	0.00%
	10-01 -12 -12310-2310	Health Insurance	21,990.24	27,509.16	29,172.48	29,452.00	21,377.58	31,937.00	2,485.00	8.44%
	10-01 -12 -12310-2312	Health Equity	0.00	0.00	0.00	0.00	105.00	1,008.00	1,008.00	0.00%
	10-01 -12 -12310-2400	Group Life Insurance	1,955.77	2,154.56	2,285.84	2,429.00	1,794.55	2,510.00	81.00	3.33%
	10-01 -12 -12310-2700	Workman'S Compensation	112.00	119.72	120.48	100.00	100.35	95.00	-5.00	-5.00%
	10-01 -12 -12310-2999	Employee Testing	0.00	0.00	0.00	0.00	67.00	0.00	0.00	0.00%
	10-01 -12 -12310-3145	Data Processing Services	6,887.61	5,910.87	6,267.04	7,000.00	7,176.56	13,500.00	6,500.00	92.86%
	10-01 -12 -12310-3320	Repairs & Maintenance-Equipment	54.97	57.50	213.00	235.00	0.00	235.00	0.00	0.00%
	10-01 -12 -12310-3610	Advertising	257.04	403.52	252.52	500.00	484.00	550.00	50.00	10.00%
	10-01 -12 -12310-5210	Postal Services	121.50	130.00	666.00	500.00	0.00	550.00	50.00	10.00%
	10-01 -12 -12310-5230	Telecommunications	16.54	15.08	7.49	50.00	0.00	0.00	-50.00	-100.00%
	10-01 -12 -12310-5410	Lease Office Equipment	1,220.79	1,394.67	1,780.52	1,600.00	1,066.26	1,800.00	200.00	12.50%
	10-01 -12 -12310-5510	Mileage	521.46	390.97	0.00	300.00	211.68	500.00	200.00	66.67%
	10-01 -12 -12310-5530	Lodging & Meals	1,231.95	535.03	0.00	750.00	594.44	750.00	0.00	0.00%
	10-01 -12 -12310-5540	Seminars & Tuitions	2,210.00	505.00	610.00	1,000.00	0.00	1,500.00	500.00	50.00%
	10-01 -12 -12310-5810	Dues	475.00	834.00	490.00	450.00	125.00	490.00	40.00	8.89%
	10-01 -12 -12310-5812	Vamanet Membership	3,300.00	3,300.00	3,600.00	3,600.00	1,500.00	3,600.00	0.00	0.00%
	10-01 -12 -12310-5814	Records Management System	1,830.00	1,980.00	1,980.00	2,000.00	1,400.00	2,000.00	0.00	0.00%
	10-01 -12 -12310-6001	Office Supplies	561.83	523.50	542.35	600.00	58.15	600.00	0.00	0.00%
	10-01 -12 -12310-6008	Vehicle/Equipment Fuel	30.65	23.24	0.00	200.00	0.00	200.00	0.00	0.00%
	10-01 -12 -12310-8101	Office Equipment	1,020.13	263.14	242.40	0.00	0.00	0.00	0.00	0.00%
	COMMISSIONER OF REVENUE		**216,429.61**	**236,587.18**	**248,905.16**	**268,768.00**	**199,107.51**	**298,228.00**	**29,460.00**	**10.96%**
12311	**LAND USE PROGRAM**									
	10-01 -12 -12311-3145	Data Processing Services	708.33	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	10-01 -12 -12311-3610	Advertising	203.52	203.52	220.00	250.00	237.52	300.00	50.00	20.00%
	10-01 -12 -12311-5210	Postal Services	700.00	800.00	700.00	750.00	0.00	800.00	50.00	6.67%
	10-01 -12 -12311-6001	Office Supplies	83.48	34.05	0.00	300.00	210.40	300.00	0.00	0.00%
	LAND USE PROGRAM		**1,695.33**	**1,537.57**	**1,420.00**	**1,800.00**	**947.92**	**1,900.00**	**100.00**	**5.56%**
12312	**PERSONAL PROPERTY**									
	10-01 -12 -12312-3145	Data Processing Services	2,016.88	2,136.18	2,749.00	1,500.00	2,690.00	3,785.00	2,285.00	152.33%
	10-01 -12 -12312-3610	Advertising	150.00	150.00	252.52	150.00	0.00	200.00	50.00	33.33%

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	10-01 -12 -12312-5210	Postal Services	1,441.59	549.22	551.84	1,400.00	0.00	850.00	-550.00	-39.29%
	10-01 -12 -12312-6001	Office Supplies	813.10	330.29	306.07	500.00	0.00	500.00	0.00	0.00%
	PERSONAL PROPERTY		**4,421.57**	**3,165.69**	**3,859.43**	**3,550.00**	**2,690.00**	**5,335.00**	**1,785.00**	**50.28%**
12320	**ASSESSOR**									
	10-01 -12 -12320-3145	Data Processing	0.00	2,295.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
	10-01 -12 -12320-3170	Assessor - New Construction	2,610.50	7,000.00	6,875.00	2,000.00	0.00	8,500.00	6,500.00	325.00%
	10-01 -12 -12320-3171	Assessor - Reassessment	163,931.56	0.00	0.00	8,500.00	0.00	0.00	-8,500.00	-100.00%
	10-01 -12 -12320-5210	Postal Services	4,994.52	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	ASSESSOR		**171,536.58**	**9,295.00**	**6,875.00**	**10,750.00**	**0.00**	**10,750.00**	**0.00**	**0.00%**
12330	**BOARD OF EQUALIZATION**									
	10-01 -12 -12330-1110	Members	1,450.00	1,450.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12330-1560	Part-Time - Clerical	3,120.00	4,078.80	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12330-2100	Fica	238.66	312.03	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12330-5210	Postal Services	84.90	45.20	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12330-6001	Office Supplies	62.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	BOARD OF EQUALIZATION		**4,955.95**	**5,886.03**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
12410	**TREASURER**									
	10-01 -12 -12410-1215	Constitutional Officer	83,358.00	85,858.80	85,858.80	90,152.00	63,857.61	94,660.00	4,508.00	5.00%
	10-01 -12 -12410-1455	Constitutional Employees	70,746.24	75,656.88	78,788.24	84,371.00	59,762.82	88,590.00	4,219.00	5.00%
	10-01 -12 -12410-1460	Full-Time Overtime	0.00	0.00	0.00	851.00	241.22	894.00	43.00	5.05%
	10-01 -12 -12410-1560	Part-Time Clerical	8,148.33	8,360.55	9,269.57	11,330.00	8,967.46	11,897.00	567.00	5.00%
	10-01 -12 -12410-2100	Fica	11,248.41	11,757.86	12,048.72	14,283.00	9,428.03	14,489.00	206.00	1.44%
	10-01 -12 -12410-2210	Vrs	13,160.64	13,793.28	17,436.00	18,482.00	13,091.53	19,739.00	1,257.00	6.80%
	10-01 -12 -12410-2310	Health Insurance	20,921.52	26,480.88	28,245.84	28,538.00	18,663.10	30,938.00	2,400.00	8.41%
	10-01 -12 -12410-2400	Group Life Insurance	2,018.88	2,115.84	2,206.40	2,338.00	1,656.48	2,339.00	1.00	0.04%
	10-01 -12 -12410-2700	Workman'S Compensation	123.00	124.84	122.80	140.00	102.87	133.00	-7.00	-5.00%
	10-01 -12 -12410-3145	Data Processing Services	7,576.19	8,989.17	7,791.53	8,800.00	4,575.40	8,800.00	0.00	0.00%
	10-01 -12 -12410-3161	Bank Service Charges	151.88	498.42	7,921.92	2,500.00	5,035.04	4,500.00	2,000.00	80.00%
	10-01 -12 -12410-3163	Web Hosting Service	8,160.00	8,160.00	8,160.00	8,160.00	6,480.00	2,500.00	-5,660.00	-69.36%
	10-01 -12 -12410-3165	Outside Services	2,000.00	0.00	2,497.22	2,500.00	2,500.00	2,500.00	0.00	0.00%
	10-01 -12 -12410-3320	Repairs & Maintenance-Equipment	54.98	57.50	63.00	200.00	0.00	200.00	0.00	0.00%
	10-01 -12 -12410-3610	Advertising	610.56	300.00	619.00	900.00	249.00	1,500.00	600.00	66.67%
	10-01 -12 -12410-3840	Recording Fees	0.00	0.00	0.00	50.00	0.00	50.00	0.00	0.00%
	10-01 -12 -12410-3850	Dmv Stop Registration Fees	8,150.00	9,700.00	8,500.00	8,500.00	3,600.00	8,750.00	250.00	2.94%
	10-01 -12 -12410-5210	Postal Services	15,474.00	12,076.00	17,106.00	16,250.00	10,306.60	17,100.00	850.00	5.23%
	10-01 -12 -12410-5230	Telecommunications	16.52	15.08	7.46	50.00	0.00	50.00	0.00	0.00%
	10-01 -12 -12410-5410	Lease Office Equipment	1,220.81	1,394.67	1,714.23	1,350.00	1,016.31	1,750.00	400.00	29.63%

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	10-01 -12 -12410-5510	Mileage	202.74	0.00	0.00	500.00	0.00	500.00	0.00	0.00%
	10-01 -12 -12410-5530	Lodging & Meals	455.08	0.00	450.42	1,000.00	0.00	1,000.00	0.00	0.00%
	10-01 -12 -12410-5540	Seminars & Tuitions	1,185.00	960.00	700.00	1,475.00	255.00	1,475.00	0.00	0.00%
	10-01 -12 -12410-5810	Dues	500.00	0.00	505.00	700.00	505.00	700.00	0.00	0.00%
	10-01 -12 -12410-6001	Office Supplies	2,020.91	2,751.56	1,668.46	2,500.00	2,279.83	2,500.00	0.00	0.00%
	10-01 -12 -12410-8101	Office Equipment	0.00	180.00	182.17	700.00	312.75	700.00	0.00	0.00%
	10-01 -12 -12410-8102	Office Furniture	195.00	0.00	0.00	500.00	178.49	500.00	0.00	0.00%
	10-01 -12 -12410-8103	It Equipment	1,280.00	0.00	80.02	750.00	0.00	750.00	0.00	0.00%
	TREASURER		**258,978.69**	**269,231.33**	**291,942.80**	**307,870.00**	**213,064.54**	**319,504.00**	**11,634.00**	**3.78%**
12420	**FINANCE DEPARTMENT**									
	10-01 -12 -12420-1211	Asst Co Administrator - Finance	81,151.20	83,585.76	72,909.92	94,601.00	0.00	94,601.00	0.00	0.00%
	10-01 -12 -12420-1410	Accounts Payable Technician	32,461.44	33,435.12	5,572.52	35,810.00	20,052.08	33,569.00	-2,241.00	-6.26%
	10-01 -12 -12420-1412	Payroll Technician	36,033.36	37,114.32	42,371.44	40,485.00	33,468.75	49,613.00	9,128.00	22.55%
	10-01 -12 -12420-1413	Accounting Manager	0.00	0.00	15,442.18	54,035.00	38,958.39	57,750.00	3,715.00	6.88%
	10-01 -12 -12420-1560	Part-Time - Clerical	432.00	0.00	21,978.38	0.00	1,740.00	0.00	0.00	0.00%
	10-01 -12 -12420-1900	Proj Accumulated Leave Payout	0.00	0.00	10,300.65	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12420-2100	Fica	11,223.59	11,408.70	12,634.08	17,208.00	6,839.14	17,473.00	265.00	1.54%
	10-01 -12 -12420-2210	Vrs	5,849.52	6,024.96	5,077.24	14,221.00	3,544.33	15,534.00	1,313.00	9.23%
	10-01 -12 -12420-2212	Vrs Hybrid	5,712.96	5,675.40	7,581.62	8,000.00	5,659.12	8,706.00	706.00	8.83%
	10-01 -12 -12420-2214	Vrs Hybrid 401A	811.44	835.92	866.64	1,000.00	590.12	870.00	-130.00	-13.00%
	10-01 -12 -12420-2216	Virginia Local Disability Program (Vldp)	478.80	443.04	459.38	600.00	312.91	483.00	-117.00	-19.50%
	10-01 -12 -12420-2218	Vrs Ret - Dc Voluntary Employer	405.84	626.88	729.12	501.00	0.00	853.00	352.00	70.26%
	10-01 -12 -12420-2220	Vrs-Health Insurance Credit	119.73	123.36	175.04	293.00	120.23	275.00	-18.00	-6.14%
	10-01 -12 -12420-2310	Health Insurance	20,332.08	22,315.68	15,141.60	25,717.00	16,703.10	32,508.00	6,791.00	26.41%
	10-01 -12 -12420-2400	Group Life Insurance	1,960.56	2,019.12	1,803.74	3,014.00	1,239.18	3,063.00	49.00	1.63%
	10-01 -12 -12420-2700	Workman'S Compensation	112.00	112.48	112.32	130.00	124.50	124.00	-6.00	-4.62%
	10-01 -12 -12420-2999	Employee Testing	0.00	0.00	134.00	67.00	0.00	67.00	0.00	0.00%
	10-01 -12 -12420-3127	Accounting Services - Finance	0.00	0.00	0.00	0.00	110,228.75	59,000.00	59,000.00	0.00%
	10-01 -12 -12420-3145	Data Processing Services	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12420-3164	Finance Charges/Late Fees	0.00	0.00	507.90	0.00	32.29	0.00	0.00	0.00%
	10-01 -12 -12420-3166	Training Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12420-5210	Postal Services	4,000.00	3,819.45	674.94	3,900.00	0.00	3,500.00	-400.00	-10.26%
	10-01 -12 -12420-5410	Lease Office Equipment	0.00	2,660.28	2,660.28	2,661.00	1,551.83	2,661.00	0.00	0.00%
	10-01 -12 -12420-5510	Mileage	267.30	564.01	293.85	750.00	22.85	750.00	0.00	0.00%
	10-01 -12 -12420-5530	Lodging & Meals	23.44	448.32	31.14	600.00	0.00	2,000.00	1,400.00	233.33%
	10-01 -12 -12420-5540	Seminars & Tuitions	395.00	374.00	1,743.99	2,600.00	0.00	3,000.00	400.00	15.38%
	10-01 -12 -12420-5810	Dues	239.00	0.00	50.00	729.00	269.00	750.00	21.00	2.88%
	10-01 -12 -12420-5815	Software Subscriptions	0.00	0.00	671.77	3,113.77	0.00	3,114.00	0.23	0.01%
	10-01 -12 -12420-6001	Office Supplies	4,897.55	5,609.88	3,590.24	5,500.00	3,515.72	5,500.00	0.00	0.00%
	10-01 -12 -12420-6020	Books & Subscriptions	157.98	159.98	367.86	500.00	481.80	750.00	250.00	50.00%
	10-01 -12 -12420-8101	Office Equipment	0.00	112.44	542.50	750.00	79.90	750.00	0.00	0.00%

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	10-01 -12 -12420-8103	It Equipment	0.00	1,355.94	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
	10-01 -12 -12420-9200	Contingency Fund	0.00	0.00	547.72	0.00	0.00	0.00	0.00	0.00%
	FINANCE DEPARTMENT		**207,114.79**	**218,825.04**	**224,972.06**	**316,785.77**	**245,533.99**	**407,264.00**	**90,478.23**	**28.56%**
12510	**DATA PROCESSING AND TECHNOLOGY**									
	10-01 -12 -12510-1526	Information Technology Specialist	0.00	28,888.82	64,999.92	68,250.00	48,343.75	71,663.00	3,413.00	5.00%
	10-01 -12 -12510-TBD	**Information Technology New Position**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**60,000.00**	**60,000.00**	**100.00%**
	10-01 -12 -12510-2100	Fica	0.00	2,182.92	4,926.48	5,221.00	3,676.37	10,072.00	4,851.00	92.91%
	10-01 -12 -12510-2212	Vrs Hybrid	0.00	1,635.91	4,608.72	5,628.00	3,427.67	12,383.00	6,755.00	120.02%
	10-01 -12 -12510-2214	Vrs Hybrid 401A	0.00	270.85	650.05	700.00	483.42	683.00	-17.00	-2.43%
	10-01 -12 -12510-2216	Virginia Local Disability Program (Vldp)	0.00	143.50	344.40	362.00	256.13	362.00	0.00	0.00%
	10-01 -12 -12510-2218	Vrs Ret - Dc Voluntary Employer	0.00	406.31	1,625.09	900.00	1,208.55	1,707.00	807.00	89.67%
	10-01 -12 -12510-2220	Vrs-Health Insurance Credit	0.00	21.70	84.48	89.00	62.90	146.00	57.00	64.04%
	10-01 -12 -12510-2310	Health Insurance	0.00	3,785.40	7,570.80	7,632.00	5,402.30	16,308.00	8,676.00	113.68%
	10-01 -12 -12510-2400	Group Life Insurance	0.00	354.80	870.96	915.00	647.87	1,765.00	850.00	92.90%
	10-01 -12 -12510-2700	Workman'S Compensation	0.00	50.92	45.64	60.00	37.77	57.00	-3.00	-5.00%
	10-01 -12 -12510-3145	Data Processing - Ans	26,349.03	35,302.28	55,414.14	85,000.00	82,672.84	90,000.00	5,000.00	5.88%
	10-01 -12 -12510-3146	Data Processing - Accting (Rda)	56,057.71	58,554.63	70,333.45	100,000.00	90,015.00	100,000.00	0.00	0.00%
	10-01 -12 -12510-3148	Consulting Svcs - It Assessment	31,749.36	64,650.56	36,942.57	25,000.00	174.46	38,000.00	13,000.00	52.00%
	10-01 -12 -12510-3149	Annual Support Fees - Erp	0.00	0.00	31,321.00	38,344.00	0.00	40,000.00	1,656.00	4.32%
	10-01 -12 -12510-3150	Rev/Tax Collection Software-Avenity	0.00	0.00	0.00	76,220.00	0.00	76,220.00	0.00	0.00%
	10-01 -12 -12510-3151	Workflow Mgmnt Software-Laserfiche	0.00	0.00	0.00	12,121.00	12,121.00	12,121.00	0.00	0.00%
	10-01 -12 -12510-3152	Finan Software Network Support-Ans	0.00	0.00	0.00	33,788.00	478.84	0.00	-33,788.00	-100.00%
	10-01 -12 -12510-3157-TB	**Cyber Security Study**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**100.00%**
	10-01 -12 -12510-3312	Software Upgrades	1,200.00	3,527.00	3,017.76	5,000.00	6,587.88	10,000.00	5,000.00	100.00%
	10-01 -12 -12510-3313	Maintenance - Hardware/Software	3,166.67	1,052.31	839.13	2,500.00	2,721.13	15,000.00	12,500.00	500.00%
	10-01 -12 -12510-3314	Website Management	2,760.00	7,090.00	7,100.00	7,500.00	1,925.00	7,500.00	0.00	0.00%
	10-01 -12 -12510-5230	Telecommunications	0.00	173.14	595.27	600.00	694.28	800.00	200.00	33.33%
	10-01 -12 -12510-5510	Mileage	0.00	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	10-01 -12 -12510-5530	Lodging & Meals	0.00	0.00	0.00	750.00	0.00	2,000.00	1,250.00	166.67%
	10-01 -12 -12510-5540	Seminars & Tuitions	0.00	0.00	0.00	500.00	0.00	1,000.00	500.00	100.00%
	10-01 -12 -12510-5815	Software Subscriptions	0.00	988.68	5,747.85	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12510-6001	Office Supplies	0.00	0.00	354.60	250.00	15.59	250.00	0.00	0.00%
	10-01 -12 -12510-6040	Computer Supplies	0.00	0.00	1,914.15	2,000.00	914.45	3,000.00	1,000.00	50.00%
	10-01 -12 -12510-8103	It Equipment	1,150.29	85,890.99	1,906.23	0.00	0.00	20,000.00	20,000.00	0.00%
	10-01 -12 -12510-8113	Email Server Storage/Backup System	7,996.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12510-8114	Telephone System	0.00	70,814.04	12,334.96	0.00	0.00	0.00	0.00	0.00%
	10-01 -12 -12510-8119	Network Upgrades	0.00	0.00	4,610.20	0.00	0.00	0.00	0.00	0.00%
	DATA PROCESSING AND TECHNOLOGY		**130,429.10**	**365,784.76**	**318,157.85**	**479,580.00**	**261,867.20**	**601,287.00**	**121,707.00**	**25.38%**
13100	**ELECTORAL BOARD**									

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FUND/ COST CENTER #	COST CENTER/ACCOUNT #	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY23 Budget FY23 Budget	$ Change	% Change
	10-01 -13 -13100-2100	Fica	94.59	0.00	-134.70	300.00	11.48	0.00	-300.00	-100.00%
	10-01 -13 -13100-2700	Workman'S Compensation	0.00	0.00	0.00	10.00	0.00	10.00	0.00	0.00%
	10-01 -13 -13100-3145	Data Processing Services	5,492.50	6,776.25	6,254.25	8,000.00	7,429.00	6,500.00	-1,500.00	-18.75%
	10-01 -13 -13100-3210	Electoral Board Fees	6,445.98	6,638.97	6,788.97	7,500.00	4,536.03	7,500.00	0.00	0.00%
	10-01 -13 -13100-3211	Officers Of Election Fees	9,581.59	13,755.00	11,230.00	17,000.00	6,705.00	17,000.00	0.00	0.00%
	10-01 -13 -13100-3323	Maintenance/Support Contract	900.00	1,900.00	1,313.55	3,700.00	3,500.00	5,500.00	1,800.00	48.65%
	10-01 -13 -13100-5430	Lease Buildings	2,400.00	4,050.00	2,700.00	4,050.00	1,350.00	4,200.00	150.00	3.70%
	10-01 -13 -13100-5510	Mileage	729.43	639.33	507.56	1,200.00	332.84	1,200.00	0.00	0.00%
	10-01 -13 -13100-5530	Lodging & Meals	139.50	0.00	43.71	800.00	33.15	800.00	0.00	0.00%
	10-01 -13 -13100-5540	Seminars & Tuitions	0.00	225.00	0.00	200.00	0.00	200.00	0.00	0.00%
	10-01 -13 -13100-5810	Dues	75.00	0.00	180.00	200.00	180.00	200.00	0.00	0.00%
	10-01 -13 -13100-6001	Office Supplies	8,709.90	13,110.21	13,345.30	15,000.00	6,999.55	16,000.00	1,000.00	6.67%
	10-01 -13 -13100-8111	Election Equipment	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
	10-01 -13 -13100-9999	Consolidating Polling Places	0.00	0.00	0.00	1,000.00	0.00	0.00	-1,000.00	-100.00%
	ELECTORAL BOARD		**34,568.49**	**47,094.76**	**42,228.64**	**58,960.00**	**31,077.05**	**69,110.00**	**10,150.00**	**17.22%**
13101	**Elec Board Non Profit Grant**									
	10-01 -13 -13101-6001	Office Supplies	0.00	0.00	5,026.35	0.00	0.00	0.00	0.00	0.00%
	10-01 -13 -13101-8101	Office Equipment	0.00	0.00	1,102.65	0.00	0.00	0.00	0.00	0.00%
	Elec Board Non Profit Grant		**0.00**	**0.00**	**6,129.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
13200	**REGISTRAR**									
	10-01 -13 -13200-1220	Registrar	51,230.40	49,255.92	51,536.72	75,211.00	53,220.71	78,892.00	3,681.00	4.89%
	10-01 -13 -13200-1520	Clerical	10,217.81	11,629.21	14,255.88	26,705.00	11,866.00	22,050.00	-4,655.00	-17.43%
	10-01 -13 -13200-1900	Proj Accumulated Leave Payout	5,911.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -13 -13200-2100	Fica	5,216.01	4,580.78	4,930.15	7,774.00	4,908.77	7,355.00	-419.00	-5.39%
	10-01 -13 -13200-2210	Vrs	4,374.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-01 -13 -13200-2212	Vrs Hybrid	0.00	3,573.24	4,684.64	4,700.00	4,524.64	6,998.00	2,298.00	48.89%
	10-01 -13 -13200-2214	Vrs Hybrid 401A	0.00	490.16	515.36	757.00	532.27	800.00	43.00	5.68%
	10-01 -13 -13200-2216	Virginia Local Disability Program (Vldp)	0.00	259.90	273.12	293.00	282.03	300.00	7.00	2.39%
	10-01 -13 -13200-2218	Vrs Ret - Dc Voluntary Employer	0.00	123.12	257.60	400.00	579.17	400.00	0.00	0.00%
	10-01 -13 -13200-2220	Vrs-Health Insurance Credit	0.00	0.00	0.00	72.00	0.00	91.00	19.00	26.39%
	10-01 -13 -13200-2310	Health Insurance	0.00	11,180.50	14,030.88	14,188.00	7,062.72	14,472.00	284.00	2.00%
	10-01 -13 -13200-2400	Group Life Insurance	671.04	642.30	690.56	741.00	713.15	1,007.00	266.00	35.90%
	10-01 -13 -13200-2700	Workman'S Compensation	47.00	54.48	50.72	100.00	45.39	95.00	-5.00	-5.00%
	10-01 -13 -13200-2999	Employee Testing	0.00	0.00	134.00	67.00	0.00	67.00	0.00	0.00%
	10-01 -13 -13200-3145	Data Processing Services	115.00	460.00	340.00	800.00	0.00	800.00	0.00	0.00%
	10-01 -13 -13200-3610	Advertising	590.00	505.00	224.00	1,500.00	334.00	1,500.00	0.00	0.00%
	10-01 -13 -13200-5210	Postal Services	273.45	130.00	826.00	5,000.00	128.01	4,000.00	-1,000.00	-20.00%
	10-01 -13 -13200-5230	Telecommunications	1,154.80	1,349.40	111.98	1,500.00	0.00	0.00	-1,500.00	-100.00%
	10-01 -13 -13200-5410	Lease Office Equipment	700.00	600.00	600.00	700.00	221.69	900.00	200.00	28.57%

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	10-01 -13 -13200-5510	Mileage	97.44	162.40	79.35	400.00	275.52	400.00	0.00	0.00%
	10-01 -13 -13200-5530	Lodging & Meals	0.00	270.12	0.00	1,000.00	127.25	1,000.00	0.00	0.00%
	10-01 -13 -13200-5540	Seminars & Tuitions	0.00	275.00	0.00	1,200.00	0.00	1,200.00	0.00	0.00%
	10-01 -13 -13200-5810	Dues	140.00	400.00	200.00	400.00	0.00	400.00	0.00	0.00%
	10-01 -13 -13200-6001	Office Supplies	353.43	779.73	989.39	1,500.00	702.30	1,500.00	0.00	0.00%
	10-01 -13 -13200-6020	Books & Subscriptions	0.00	124.94	169.99	100.00	75.44	100.00	0.00	0.00%
	10-01 -13 -13200-8101	Office Equipment	0.00	1,132.42	1,386.19	2,000.00	252.64	2,000.00	0.00	0.00%
	REGISTRAR		**81,092.54**	**87,978.62**	**96,286.53**	**147,108.00**	**85,851.70**	**146,327.00**	**-781.00**	**-0.53%**
21100	CIRCUIT COURT									
	10-02 -21 -21100-1440	Office Assistant/Secretary	21,663.10	29,064.00	23,746.94	30,650.00	0.00	0.00	-30,650.00	-100.00%
	10-02 -21 -21100-3212	Jurors/Jury Commissioner Fees	3,396.00	2,410.00	3,352.20	10,280.00	2,580.00	15,000.00	4,720.00	45.91%
	10-02 -21 -21100-5210	Postal Services	1,300.00	1,796.00	1,430.00	1,915.00	770.00	2,300.00	385.00	20.10%
	10-02 -21 -21100-6001	Office Supplies	300.00	156.83	235.81	400.00	0.00	400.00	0.00	0.00%
	10-02 -21 -21100-6020	Books & Subscriptions	2,513.43	2,900.71	3,812.53	3,400.00	2,784.55	3,500.00	100.00	2.94%
	10-02 -21 -21100-8101	Office Equipment	450.00	1,472.25	639.75	2,427.00	800.00	4,200.00	1,773.00	73.05%
	10-02 -21 -21100-8102	Office Furniture	0.00	2,870.44	0.00	0.00	0.00	1,800.00	1,800.00	0.00%
	CIRCUIT COURT		**29,622.53**	**40,670.23**	**33,217.23**	**49,072.00**	**6,934.55**	**27,200.00**	**-21,872.00**	**-44.57%**
21201	MADISON COMBINED COURT									
	10-02 -21 -21201-3145	Data Processing Services	1,071.63	1,206.82	1,231.72	0.00	591.72	0.00	0.00	0.00%
	10-02 -21 -21201-3415	Data Processing Services	0.00	0.00	0.00	1,100.00	84.33	1,100.00	0.00	0.00%
	10-02 -21 -21201-5210	Postal Services	182.00	1,273.93	255.99	500.00	284.00	500.00	0.00	0.00%
	10-02 -21 -21201-5230	Telecommunications	18.57	0.00	3.70	100.00	0.10	100.00	0.00	0.00%
	10-02 -21 -21201-5410	Lease Office Equipment	4,255.93	3,736.67	4,075.46	5,800.00	2,202.17	5,800.00	0.00	0.00%
	10-02 -21 -21201-5540	Seminars & Tuitions	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	10-02 -21 -21201-5800	Miscellaneous	1,777.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-02 -21 -21201-6001	Office Supplies	1,177.90	1,471.74	1,497.98	1,700.00	616.28	1,700.00	0.00	0.00%
	10-02 -21 -21201-6011	Uniforms & Wearing Apparel	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	10-02 -21 -21201-8101	Office Equipment	713.36	0.00	435.32	750.00	50.25	750.00	0.00	0.00%
	MADISON COMBINED COURT		**9,197.37**	**7,689.16**	**7,500.17**	**10,550.00**	**3,828.85**	**10,550.00**	**0.00**	**0.00%**
21300	MAGISTRATES									
	10-02 -21 -21300-5230	Telecommunications	0.00	0.00	283.48	0.00	0.00	0.00	0.00	0.00%
	10-02 -21 -21300-6001	Office Supplies	395.68	444.79	112.59	500.00	0.00	500.00	0.00	0.00%
	MAGISTRATES		**395.68**	**444.79**	**396.07**	**500.00**	**0.00**	**500.00**	**0.00**	**0.00%**
21700	CLERK OF CIRCUIT COURT									

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	10-02 -21 -21700-1215	Constitutional Officer	106,259.04	109,446.72	109,446.72	114,919.00	81,400.93	120,665.00	5,746.00	5.00%
	10-02 -21 -21700-1455	Constitutional Employees	105,989.28	109,169.04	115,026.48	123,853.00	107,059.98	163,615.00	39,762.00	32.10%
	10-02 -21 -21700-1460	Full-Time Overtime	0.00	0.00	0.00	804.00	0.00	0.00	-804.00	-100.00%
	10-02 -21 -21700-1560	Part-Time Clerical	5,071.00	17,077.92	20,536.20	21,488.00	0.00	0.00	-21,488.00	-100.00%
	10-02 -21 -21700-2100	Fica	16,021.66	17,612.75	18,465.96	19,972.00	13,611.15	20,731.00	759.00	3.80%
	10-02 -21 -21700-2200	Hic	0.00	0.00	0.00	310.00	0.00	36.00	-274.00	-88.39%
	10-02 -21 -21700-2210	Vrs	18,126.24	18,669.84	23,771.52	22,187.00	17,911.03	27,596.00	5,409.00	24.38%
	10-02 -21 -21700-2212	Vrs Db Mandatory Employer	0.00	0.00	0.00	2,600.00	1,853.93	2,838.00	238.00	9.15%
	10-02 -21 -21700-2214	Vrs Dc Employer	0.00	0.00	0.00	300.00	193.26	270.00	-30.00	-10.00%
	10-02 -21 -21700-2216	Vrs Vldp Local Disability	0.00	0.00	0.00	200.00	102.42	169.00	-31.00	-15.50%
	10-02 -21 -21700-2310	Health Insurance	20,626.80	22,553.80	22,712.40	23,073.00	29,210.38	56,772.00	33,699.00	146.05%
	10-02 -21 -21700-2400	Group Life Insurance	2,780.40	2,863.92	3,008.08	3,200.00	2,525.24	3,659.00	459.00	14.34%
	10-02 -21 -21700-2700	Workman'S Compensation	165.00	173.64	171.48	200.00	149.13	190.00	-10.00	-5.00%
	10-02 -21 -21700-3121	State Audit Services	1,799.89	1,601.21	0.00	2,000.00	0.00	2,000.00	0.00	0.00%
	10-02 -21 -21700-3161	Bank Service Charges	0.00	405.62	900.87	1,100.00	375.28	900.00	-200.00	-18.18%
	10-02 -21 -21700-3190	Microfilming	5,611.05	1,094.06	1,662.65	1,700.00	400.55	1,800.00	100.00	5.88%
	10-02 -21 -21700-3610	Advertising	189.00	131.22	0.00	150.00	0.00	150.00	0.00	0.00%
	10-02 -21 -21700-5210	Postal Services	2,204.00	2,226.00	2,384.00	2,800.00	0.00	2,800.00	0.00	0.00%
	10-02 -21 -21700-5230	Telecommunications	1,329.64	1,364.11	1,375.07	1,400.00	892.19	1,400.00	0.00	0.00%
	10-02 -21 -21700-5410	Lease Office Equipment	3,970.35	3,917.95	2,723.98	4,200.00	2,412.85	4,200.00	0.00	0.00%
	10-02 -21 -21700-5810	Dues	320.00	320.00	320.00	320.00	320.00	320.00	0.00	0.00%
	10-02 -21 -21700-5894	Technology Grant	13,411.00	14,356.48	16,362.07	17,500.00	7,040.23	18,000.00	500.00	2.86%
	10-02 -21 -21700-5897	2010B-26 Item Conservation Grant	0.00	20,571.00	11,220.00	12,000.00	0.00	12,000.00	0.00	0.00%
	10-02 -21 -21700-6001	Office Supplies	4,754.18	3,048.80	3,715.82	3,700.00	0.00	3,700.00	0.00	0.00%
	10-02 -21 -21700-6020	Books & Subscriptions	395.11	746.84	686.11	1,500.00	718.71	1,600.00	100.00	6.67%
	10-02 -21 -21700-6025	Binder & Book Restoration	1,199.98	866.79	579.78	1,100.00	372.81	1,100.00	0.00	0.00%
	10-02 -21 -21700-8101	Office Equipment	499.80	574.51	1,603.96	2,000.00	0.00	2,000.00	0.00	0.00%
	10-02 -21 -21700-8102	Office Furniture	0.00	0.00	735.00	750.00	0.00	750.00	0.00	0.00%
	10-02 -21 -21700-8103	It Equipment	0.00	4,450.00	0.00	0.00	0.00	0.00	0.00	0.00%
	CLERK OF CIRCUIT COURT		**310,723.42**	**353,242.22**	**357,408.15**	**385,326.00**	**266,550.07**	**449,261.00**	**63,935.00**	**16.59%**
21800	SHERIFF-COURT SECURITY									
	10-02 -21 -21800-1460	Sheriff/Court Security - Ot Pay	0.00	0.00	0.00	3,618.00	96.48	4,559.00	941.00	26.01%
	10-02 -21 -21800-1711	Court Security Constitutional	59,146.83	43,989.36	48,280.64	50,170.00	38,537.14	52,679.00	2,509.00	5.00%
	10-02 -21 -21800-1725	Part-Time Deputy	64,884.66	59,587.67	62,960.00	79,314.00	42,722.79	93,885.00	14,571.00	18.37%
	10-02 -21 -21800-2100	Fica	9,434.31	7,841.82	8,420.11	10,182.00	6,156.54	10,512.00	330.00	3.24%
	10-02 -21 -21800-2210	Vrs	5,051.13	3,756.72	5,059.92	5,313.00	3,763.46	5,314.00	1.00	0.02%
	10-02 -21 -21800-2220	Vrs-Health Insurance Credit	0.00	0.00	0.00	65.00	0.00	63.00	-2.00	-3.08%
	10-02 -21 -21800-2310	Health Insurance	8,261.78	7,197.59	7,459.27	7,632.00	5,402.30	7,632.00	0.00	0.00%
	10-02 -21 -21800-2400	Group Life Insurance	774.76	576.24	640.32	672.00	476.17	675.00	3.00	0.45%
	10-02 -21 -21800-2700	Workman'S Compensation	2,875.00	2,206.44	2,227.32	1,700.00	2,412.87	1,615.00	-85.00	-5.00%

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	10-02 -21 -21800-6010	Police Supplies	246.00	394.00	315.00	1,500.00	88.00	1,500.00	0.00	0.00%
	10-02 -21 -21800-6011	Uniforms & Wearing Apparel	0.00	0.00	863.97	1,500.00	480.00	1,500.00	0.00	0.00%
	SHERIFF-COURT SECURITY		**150,674.47**	**125,549.84**	**136,226.55**	**161,666.00**	**100,135.75**	**179,934.00**	**18,268.00**	**11.30%**
21900	VICTIM/WITNESS PROGRAM									
	10-02 -21 -21900-1550	Victim/Witness Coordinator	36,414.00	38,598.04	39,177.12	39,177.00	27,750.46	41,136.00	1,959.00	5.00%
	10-02 -21 -21900-2100	Fica	2,360.40	2,830.96	2,936.64	2,997.00	2,077.78	2,997.00	0.00	0.00%
	10-02 -21 -21900-2212	Vrs Hybrid	2,745.60	2,759.80	3,561.12	3,700.00	2,440.86	3,556.00	-144.00	-3.89%
	10-02 -21 -21900-2214	Vrs Hybrid 401A	364.12	378.77	391.68	449.00	277.42	450.00	1.00	0.22%
	10-02 -21 -21900-2216	Virginia Local Disability Program (Vldp)	214.80	200.64	207.60	8.00	147.05	225.00	217.00	2712.50%
	10-02 -21 -21900-2218	Vrs Ret - Dc Voluntary Employer	0.00	95.61	195.89	200.00	220.39	200.00	0.00	0.00%
	10-02 -21 -21900-2220	Vrs-Health Insurance Credit	29.01	30.32	50.88	51.00	36.04	47.00	-4.00	-7.84%
	10-02 -21 -21900-2310	Health Insurance	7,072.08	7,487.68	7,570.80	7,632.00	5,402.30	8,385.00	753.00	9.87%
	10-02 -21 -21900-2400	Group Life Insurance	477.12	496.08	524.88	525.00	371.79	525.00	0.00	0.00%
	10-02 -21 -21900-2700	Workman'S Compensation	28.00	27.28	27.52	40.00	21.69	38.00	-2.00	-5.00%
	10-02 -21 -21900-3157	Consultant	2,032.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-02 -21 -21900-5210	Postal Services	102.00	250.00	130.00	250.00	166.00	250.00	0.00	0.00%
	10-02 -21 -21900-5230	Telecommunications	562.92	502.77	530.02	600.00	248.08	600.00	0.00	0.00%
	10-02 -21 -21900-5510	Mileage	1,333.64	252.30	376.88	580.00	424.82	580.00	0.00	0.00%
	10-02 -21 -21900-5530	Lodging & Meals	1,175.81	640.64	0.00	672.00	479.30	672.00	0.00	0.00%
	10-02 -21 -21900-5540	Seminars & Tuitions	1,100.00	275.00	0.00	300.00	355.00	300.00	0.00	0.00%
	10-02 -21 -21900-5810	Dues	550.00	1,282.59	670.10	975.00	663.00	975.00	0.00	0.00%
	10-02 -21 -21900-6001	Office Supplies	554.43	575.22	660.72	1,100.00	147.40	1,100.00	0.00	0.00%
	10-02 -21 -21900-6011	Uniforms & Wearing Apparel	417.25	0.00	640.95	850.00	0.00	850.00	0.00	0.00%
	10-02 -21 -21900-6012	Promotion Supplies	1,870.00	2,771.75	1,535.00	2,780.00	0.00	2,780.00	0.00	0.00%
	10-02 -21 -21900-8101	Office Equipment	0.00	27.76	154.78	0.00	0.00	0.00	0.00	0.00%
	10-02 -21 -21900-8102	Office Furniture	1,228.65	130.00	274.02	550.00	0.00	550.00	0.00	0.00%
	10-02 -21 -21900-8103	It Equipment	0.00	2,028.25	184.26	200.00	0.00	200.00	0.00	0.00%
	VICTIM/WITNESS PROGRAM		**60,632.19**	**61,641.46**	**59,800.86**	**63,636.00**	**41,229.38**	**66,416.00**	**2,780.00**	**4.37%**
21910	COMMISSIONER OF ACCOUNTS									
	10-02 -21 -21910-5430	Lease Buildings	720.00	720.00	720.00	720.00	540.00	900.00	180.00	25.00%
	COMMISSIONER OF ACCOUNTS		**720.00**	**720.00**	**720.00**	**720.00**	**540.00**	**900.00**	**180.00**	**25.00%**
22100	COMMONWEALTH ATTORNEY									
	10-02 -22 -22100-1215	Constitutional Officer	133,826.64	137,841.36	137,841.36	144,733.00	102,519.18	151,970.00	7,237.00	5.00%
	10-02 -22 -22100-1455	Constitutional Employees	38,089.92	39,232.56	39,755.60	41,915.00	29,762.75	44,119.00	2,204.00	5.26%
	10-02 -22 -22100-1460	Full-Time Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-02 -22 -22100-1545	Asst Commonwealth Attorney-Grant	35,074.06	34,537.68	34,537.68	34,600.00	24,464.19	36,265.00	1,665.00	4.81%
	10-02 -22 -22100-1546	Asst Commonwealth Attorney	31,325.30	33,853.68	68,015.52	98,600.00	69,812.88	103,487.00	4,887.00	4.96%

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	10-02 -22 -22100-1560	Part-Time Clerical	18,802.28	20,807.52	22,666.68	25,521.00	14,534.72	26,797.00	1,276.00	5.00%
	10-02 -22 -22100-2100	Fica	18,882.36	19,990.86	22,868.14	26,420.00	18,228.11	26,421.00	1.00	0.00%
	10-02 -22 -22100-2210	Vrs	11,428.80	11,771.76	14,597.28	15,272.00	10,856.71	16,369.00	1,097.00	7.18%
	10-02 -22 -22100-2212	Vrs Hybrid	6,028.08	5,914.56	10,969.98	13,950.00	9,854.42	14,226.00	276.00	1.98%
	10-02 -22 -22100-2214	Vrs Hybrid 401A	1,044.96	1,076.40	1,423.14	1,750.00	1,240.39	1,750.00	0.00	0.00%
	10-02 -22 -22100-2216	Virginia Local Disability Program (Vldp)	616.32	570.24	754.33	928.11	657.59	930.00	1.89	0.20%
	10-02 -22 -22100-2218	Vrs Ret - Dc Voluntary Employer	1,850.64	2,200.08	2,677.40	2,900.00	2,041.23	2,900.00	0.00	0.00%
	10-02 -22 -22100-2220	Vrs-Health Insurance Credit	0.00	0.00	0.00	416.00	0.00	384.00	-32.00	-7.69%
	10-02 -22 -22100-2310	Health Insurance	20,332.08	22,315.68	26,502.67	30,764.00	21,390.90	32,564.00	1,800.00	5.85%
	10-02 -22 -22100-2312	Employer Hsa Contribution	0.00	0.00	195.30	0.00	218.30	275.00	275.00	0.00%
	10-02 -22 -22100-2400	Group Life Insurance	3,121.92	3,215.52	3,754.02	4,286.00	3,036.03	4,286.00	0.00	0.00%
	10-02 -22 -22100-2700	Workman'S Compensation	195.00	240.12	211.92	350.00	191.16	333.00	-17.00	-4.86%
	10-02 -22 -22100-2999	Employee Testing	0.00	0.00	27.00	0.00	0.00	0.00	0.00	0.00%
	10-02 -22 -22100-3313	Maintenance - Hardware/Software	0.00	99.99	472.49	1,500.00	0.00	1,500.00	0.00	0.00%
	10-02 -22 -22100-3320	Repairs & Maintenance-Equipment	0.00	343.26	50.96	1,000.00	0.00	1,000.00	0.00	0.00%
	10-02 -22 -22100-3323	Maintenance/Support Contract	263.06	914.96	1,227.61	900.00	1,092.00	1,000.00	100.00	11.11%
	10-02 -22 -22100-3610	Advertising	0.00	35.00	264.52	125.00	0.00	150.00	25.00	20.00%
	10-02 -22 -22100-5210	Postal Services	656.40	221.30	233.75	900.00	284.00	750.00	-150.00	-16.67%
	10-02 -22 -22100-5230	Telecommunications	2,329.88	2,369.72	2,677.76	3,600.00	1,987.78	3,250.00	-350.00	-9.72%
	10-02 -22 -22100-5510	Mileage	573.67	298.12	0.00	383.60	33.60	350.00	-33.60	-8.76%
	10-02 -22 -22100-5530	Lodging & Meals	1,152.90	1,304.97	1,465.90	2,553.04	853.04	1,700.00	-853.04	-33.41%
	10-02 -22 -22100-5540	Seminars & Tuitions	300.00	300.00	0.00	400.00	0.00	400.00	0.00	0.00%
	10-02 -22 -22100-5810	Dues	1,320.00	1,340.00	1,050.00	2,170.00	955.00	2,200.00	30.00	1.38%
	10-02 -22 -22100-5815	Software Subscriptions	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
	10-02 -22 -22100-6001	Office Supplies	4,169.44	3,315.28	2,780.68	4,000.00	1,697.44	4,000.00	0.00	0.00%
	10-02 -22 -22100-6017	Prosecuting Attorney Supplies	0.00	17.65	202.31	250.00	692.60	1,000.00	750.00	300.00%
	10-02 -22 -22100-6020	Books & Subscriptions	4,301.14	2,301.13	3,057.76	4,000.00	1,896.34	3,500.00	-500.00	-12.50%
	10-02 -22 -22100-6040	Computer Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-02 -22 -22100-8101	Office Equipment	640.32	29.25	1,170.94	1,000.00	0.00	1,000.00	0.00	0.00%
	10-02 -22 -22100-8102	Office Furniture	734.89	588.65	1,883.84	1,500.00	0.00	1,000.00	-500.00	-33.33%
	10-02 -22 -22100-8103	It Equipment	798.52	4,842.32	6,804.90	2,300.00	148.32	2,000.00	-300.00	-13.04%
	COMMONWEALTH ATTORNEY		**337,858.58**	**351,889.62**	**410,141.44**	**468,986.75**	**318,448.68**	**488,876.00**	**19,889.25**	**4.24%**
31200	SHERIFF									
	10-03 -31 -31200-1215	Constitutional Officer	85,862.88	88,438.56	88,938.56	92,861.00	68,776.57	97,504.00	4,643.00	5.00%
	10-03 -31 -31200-1460	Full-Time Overtime	73,018.28	58,942.30	67,278.23	82,256.00	61,132.22	106,217.00	23,961.00	29.13%
	10-03 -31 -31200-1710	Deputies Constitutional	491,218.07	520,308.96	580,712.93	655,696.00	430,190.68	601,360.00	-54,336.00	-8.29%
	10-03 -31 -31200-1712	Deputies County Funded	415,225.11	485,890.50	490,609.79	538,941.00	407,435.62	575,965.00	37,024.00	6.87%
	10-03 -31 -31200-1720	Deputies Part-Time	51,757.30	50,327.38	43,316.10	43,170.00	25,911.26	45,713.00	2,543.00	5.89%
	10-03 -31 -31200-1750	Office Manager	34,999.92	34,999.92	36,140.67	35,000.00	28,158.33	44,308.00	9,308.00	26.59%
	10-03 -31 -31200-TBD	**Records Management New Position**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**39,000.00**	**39,000.00**	**100.00%**
	10-03 -31 -31200-1900	Proj Accumulated Leave Payout	12,567.37	16,180.30	32,007.80	0.00	25,676.50	0.00	0.00	0.00%

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	10-03 -31 -31200-2100	Fica	85,506.66	91,100.03	97,297.47	110,771.00	76,595.43	113,876.00	3,105.00	2.80%
	10-03 -31 -31200-2210	Vrs	86,942.40	96,174.78	123,979.70	132,746.00	92,026.32	143,988.00	11,242.00	8.47%
	10-03 -31 -31200-2220	Vrs-Health Insurance Credit	0.00	0.00	0.00	1,630.00	0.00	1,751.00	121.00	7.42%
	10-03 -31 -31200-2310	Health Insurance	136,792.18	197,704.12	202,917.30	201,353.00	136,971.42	225,617.00	24,264.00	12.05%
	10-03 -31 -31200-2312	Health Equity Hsa	0.00	0.00	0.00	0.00	189.00	0.00	0.00	0.00%
	10-03 -31 -31200-2400	Group Life Insurance	13,432.52	14,752.78	15,687.82	16,796.00	11,644.16	18,182.00	1,386.00	8.25%
	10-03 -31 -31200-2700	Workman'S Compensation	25,666.00	25,052.68	23,477.74	29,000.00	24,712.89	27,550.00	-1,450.00	-5.00%
	10-03 -31 -31200-3110	Employee Medical Expenses	0.00	304.00	120.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31200-3117	Care & Maintenance Of K-9	2,299.74	4,561.63	1,709.43	5,000.00	0.00	0.00	-5,000.00	-100.00%
	10-03 -31 -31200-3145	Data Processing Services	0.00	0.00	970.00	2,000.00	325.98	2,000.00	0.00	0.00%
	10-03 -31 -31200-3150	Legal Services & Expenses	0.00	0.00	0.00	1,600.00	0.00	1,600.00	0.00	0.00%
	10-03 -31 -31200-3166	Training Services	20,559.47	20,048.00	19,189.00	23,000.00	19,477.49	28,000.00	5,000.00	21.74%
	10-03 -31 -31200-3323	Maintenance/Support Contract	12,784.95	12,426.00	14,378.38	26,931.65	15,104.89	31,000.00	4,068.35	15.11%
	10-03 -31 -31200-3330	Licenses-Bw/Fl Cameras	0.00	0.00	9,220.90	37,674.72	60,264.00	27,864.00	-9,810.72	-26.04%
	10-03 -31 -31200-3331	Bw/Fl Cam Cloud Storage	0.00	0.00	10,823.50	0.00	0.00	28,836.00	28,836.00	0.00%
	10-03 -31 -31200-3610	Advertising	0.00	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	10-03 -31 -31200-5130	Water & Sewer	1,150.00	960.00	1,040.00	960.00	880.00	960.00	0.00	0.00%
	10-03 -31 -31200-5210	Postal Services	1,230.82	1,380.53	1,533.61	1,800.00	253.10	2,000.00	200.00	11.11%
	10-03 -31 -31200-5230	Telecommunications	24,801.83	26,271.97	33,488.01	43,000.00	24,183.63	45,000.00	2,000.00	4.65%
	10-03 -31 -31200-5305	Insurance-Vehicle	17,028.45	15,991.85	16,672.81	16,500.00	15,611.02	17,500.00	1,000.00	6.06%
	10-03 -31 -31200-5510	Mileage	0.00	0.00	0.00	300.00	54.00	300.00	0.00	0.00%
	10-03 -31 -31200-5530	Lodging & Meals	4,044.08	6,044.91	8,829.75	9,900.00	2,473.97	9,900.00	0.00	0.00%
	10-03 -31 -31200-5540	Seminars & Tuitions	2,552.72	1,024.00	1,722.25	5,970.00	1,085.00	5,970.00	0.00	0.00%
	10-03 -31 -31200-5810	Dues	1,172.00	1,161.00	1,196.00	1,575.00	1,245.00	1,600.00	25.00	1.59%
	10-03 -31 -31200-6001	Office Supplies	7,818.01	8,391.45	8,766.15	9,000.00	5,139.31	9,000.00	0.00	0.00%
	10-03 -31 -31200-6008	Vehicle/Equipment Fuel	68,373.51	59,149.22	54,020.84	62,539.00	49,750.96	75,000.00	12,461.00	19.93%
	10-03 -31 -31200-6009	Vehicle/Equipment Maintenance	52,244.53	53,614.37	48,767.89	52,500.00	32,219.93	52,500.00	0.00	0.00%
	10-03 -31 -31200-6010	Police Supplies	33,516.83	50,295.05	76,252.94	81,545.00	40,049.27	81,545.00	0.00	0.00%
	10-03 -31 -31200-6011	Uniforms & Wearing Apparel	14,586.47	14,143.65	13,141.19	16,000.00	8,822.63	16,000.00	0.00	0.00%
	10-03 -31 -31200-6020	Books & Subscriptions	1,998.46	3,354.91	3,847.57	3,500.00	2,988.96	4,000.00	500.00	14.29%
	10-03 -31 -31200-7001	Blue Ridge Task Force	2,497.38	1,625.00	741.03	4,000.00	1,163.90	4,000.00	0.00	0.00%
	10-03 -31 -31200-8101	Office Equipment	0.00	1,259.27	1,977.48	3,600.00	1,606.56	3,000.00	-600.00	-16.67%
	10-03 -31 -31200-8102	Office Furniture	0.00	0.00	594.46	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31200-8103	It Equipment	755.00	5,845.25	11,923.41	12,400.00	2,721.98	12,400.00	0.00	0.00%
	10-03 -31 -31200-8104	Communications Equipment	5,117.17	5,526.89	8,542.44	16,343.00	524.00	16,343.00	0.00	0.00%
	10-03 -31 -31200-8106	Motor Vehicles (Cap Budget)	39,210.91	179,343.39	132,948.15	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31200-8120	Bw & Fleet Cameras	0.00	0.00	0.00	76,710.85	33,480.00	0.00	-76,710.85	-100.00%
	SHERIFF		**1,826,731.02**	**2,152,594.65**	**2,284,781.30**	**2,454,819.22**	**1,708,845.98**	**2,517,599.00**	**62,779.78**	**2.56%**
31400	PUBLIC SAFETY									
	10-03 -31 -31400-1532	Emergency Services Coordinator	28,150.00	40,740.00	46,398.38	57,330.00	12,201.00	0.00	-57,330.00	-100.00%
	10-03 -31 -31400-1533	Emergency Svcs Coordinator - Trng	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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	10-03 -31 -31400-1534	Dep. Emerg. Svcs. Coordinator	0.00	1,575.00	1,856.25	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31400-2100	Fica	2,153.54	3,237.08	3,691.45	4,386.00	933.37	0.00	-4,386.00	-100.00%
	10-03 -31 -31400-2700	Workman'S Compensation	698.00	564.84	846.12	4,560.00	1,068.33	0.00	-4,560.00	-100.00%
	10-03 -31 -31400-2999	Employee Testing	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31400-3164	Finance Charges/Late Fees	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31400-3510	Printing	0.00	0.00	0.00	1,200.00	108.99	1,500.00	300.00	25.00%
	10-03 -31 -31400-5230	Telecommunications	595.81	677.77	595.02	720.00	179.98	2,600.00	1,880.00	261.11%
	10-03 -31 -31400-5305	Insurance-Vehicle	455.54	456.91	458.30	456.91	434.18	500.00	43.09	9.43%
	10-03 -31 -31400-5530	Lodging & Meals	310.57	287.98	0.00	1,000.00	0.00	1,500.00	500.00	50.00%
	10-03 -31 -31400-5540	Seminars & Tuitions	0.00	0.00	0.00	1,500.00	0.00	3,000.00	1,500.00	100.00%
	10-03 -31 -31400-5810	Dues	0.00	0.00	0.00	175.00	0.00	0.00	-175.00	-100.00%
	10-03 -31 -31400-5815	Software Subscriptions	0.00	0.00	192.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31400-5820	Emergency Event Expenses	1,018.60	485.05	119.34	4,000.00	1,447.57	6,000.00	2,000.00	50.00%
	10-03 -31 -31400-6001	Office Supplies	90.84	381.05	153.58	900.00	0.00	900.00	0.00	0.00%
	10-03 -31 -31400-6008	Vehicle/Equipment Fuel	1,027.11	880.92	845.33	1,750.00	714.25	2,400.00	650.00	37.14%
	10-03 -31 -31400-6009	Vehicle/Equipment Maintenance	2,457.27	1,054.29	97.95	1,500.00	143.16	5,500.00	4,000.00	266.67%
	10-03 -31 -31400-6011	Uniforms & Wearing Apparel	479.97	624.24	407.44	1,200.00	0.00	1,200.00	0.00	0.00%
	10-03 -31 -31400-6014	Hazardous Matls Trailer Supplies	354.90	253.65	408.50	2,310.00	0.00	0.00	-2,310.00	-100.00%
	10-03 -31 -31400-6020	Books & Subscriptions	29.99	29.99	0.00	100.00	0.00	100.00	0.00	0.00%
	10-03 -31 -31400-8101	Office Equipment	0.00	129.99	176.18	1,000.00	0.00	1,000.00	0.00	0.00%
	10-03 -31 -31400-8103	It Equipment	108.58	229.99	642.95	750.00	0.00	750.00	0.00	0.00%
	10-03 -31 -31400-8104	Communications Equipment	96.29	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
	10-03 -31 -31400-8106	Motor Vehicles	0.00	52,543.75	5.00	0.00	0.00	11,000.00	11,000.00	0.00%
	10-03 -31 -31400-8108	Equipment - Other	0.00	9,090.57	0.00	3,530.00	0.00	4,000.00	470.00	13.31%
	PUBLIC SAFETY		**38,027.01**	**113,243.07**	**56,936.79**	**88,367.91**	**17,230.83**	**42,450.00**	**-45,917.91**	**-51.96%**
31401	EMERGENCY OPERATIONS CENTER									
	10-03 -31 -31401-1310	Director	57,910.08	59,647.20	67,871.04	76,000.00	56,333.39	79,800.00	3,800.00	5.00%
	10-03 -31 -31401-1460	Full-Time Overtime	8,762.39	26,755.63	31,901.20	9,904.00	22,667.62	30,910.00	21,006.00	212.10%
	10-03 -31 -31401-1610	911 Dispatchers	233,621.06	230,361.13	247,438.23	275,000.00	179,548.41	309,554.00	34,554.00	12.57%
	10-03 -31 -31401-1740	Dispatchers Comp Board	197,340.37	195,278.79	207,230.95	250,000.00	149,374.66	268,508.00	18,508.00	7.40%
	10-03 -31 -31401-1900	Proj Accumulated Leave Payout	1,789.70	6,376.59	4,474.30	3,973.00	8,155.83	8,156.00	4,183.00	105.29%
	10-03 -31 -31401-1901	Vec - Unemployment	0.00	0.00	0.00	0.00	804.70	0.00	0.00	0.00%
	10-03 -31 -31401-2100	Fica	35,517.95	37,343.39	40,286.15	47,040.00	29,670.94	43,342.00	-3,698.00	-7.86%
	10-03 -31 -31401-2210	Vrs	31,421.96	29,785.74	32,895.02	42,267.00	24,989.46	39,338.00	-2,929.00	-6.93%
	10-03 -31 -31401-2212	Vrs Hybrid	8,691.27	9,304.80	18,243.27	18,500.00	12,677.64	19,000.00	500.00	2.70%
	10-03 -31 -31401-2214	Vrs Hybrid 401A	1,210.85	1,346.57	2,022.01	2,200.00	1,402.66	2,200.00	0.00	0.00%
	10-03 -31 -31401-2216	Virginia Local Disability Program (Vldp)	714.28	713.39	1,071.19	1,203.00	743.15	1,203.00	0.00	0.00%
	10-03 -31 -31401-2218	Vrs Ret - Dc Voluntary Employer	435.60	846.36	1,142.76	1,100.00	773.07	1,100.00	0.00	0.00%
	10-03 -31 -31401-2220	Vrs-Health Insurance Credit	233.06	229.58	402.44	786.00	296.75	642.00	-144.00	-18.32%
	10-03 -31 -31401-2310	Health Insurance	98,291.79	113,250.59	116,998.41	118,884.00	83,383.82	133,862.00	14,978.00	12.60%
	10-03 -31 -31401-2400	Group Life Insurance	6,405.96	6,332.71	6,871.40	8,108.00	5,041.53	7,173.00	-935.00	-11.53%

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	10-03 -31 -31401-2700	Workman'S Compensation	383.00	383.32	381.00	500.00	334.86	475.00	-25.00	-5.00%
	10-03 -31 -31401-2999	Employee Testing	0.00	0.00	200.00	80.00	120.00	200.00	120.00	150.00%
	10-03 -31 -31401-3315	Sign Installation & Maintenance	2,396.70	1,742.76	2,215.14	3,500.00	148.00	4,500.00	1,000.00	28.57%
	10-03 -31 -31401-3320	Repairs & Maintenance-Equipment	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00%
	10-03 -31 -31401-3321	Maint/Support-Century Link	0.00	20,771.38	5,255.12	7,000.00	6,229.20	7,000.00	0.00	0.00%
	10-03 -31 -31401-3322	Maint/Support-Geocomm	331.55	0.00	9,180.91	9,500.00	0.00	9,500.00	0.00	0.00%
	10-03 -31 -31401-3323	Maint/Support-Other	12,175.89	13,169.72	20,308.26	32,500.00	22,300.90	39,750.00	7,250.00	22.31%
	10-03 -31 -31401-3324	Maint/Support-Communication Eqpt	26,778.25	24,586.78	26,006.89	29,250.00	26,084.13	30,200.00	950.00	3.25%
	10-03 -31 -31401-3329	Active 911 Service	0.00	1,625.00	1,625.00	1,800.00	0.00	1,800.00	0.00	0.00%
	10-03 -31 -31401-3610	Advertising	781.00	969.00	406.50	1,200.00	187.50	1,200.00	0.00	0.00%
	10-03 -31 -31401-5210	Postal Services	0.00	0.00	8.50	100.00	0.00	100.00	0.00	0.00%
	10-03 -31 -31401-5230	Telecommunications	639.57	557.77	1,413.39	700.00	328.07	700.00	0.00	0.00%
	10-03 -31 -31401-5231	Wire Line Trunks-911	9,332.28	10,311.64	6,203.56	50,386.96	4,733.08	50,750.00	363.04	0.72%
	10-03 -31 -31401-5233	Adm Of Lines & Long Distance	5,891.34	592.05	6,997.91	6,500.00	2,370.38	7,000.00	500.00	7.69%
	10-03 -31 -31401-5234	Code Red Alert System	11,250.00	11,250.00	9,500.00	5,750.00	5,750.00	5,750.00	0.00	0.00%
	10-03 -31 -31401-5305	Insurance-Vehicle	455.54	456.91	458.30	480.00	434.18	500.00	20.00	4.17%
	10-03 -31 -31401-5410	Lease Office Equipment	0.00	0.00	401.00	1,000.00	441.00	1,000.00	0.00	0.00%
	10-03 -31 -31401-5451	Tower Site Rental	0.00	0.00	8,800.00	46,004.00	26,677.00	47,023.00	1,019.00	2.22%
	10-03 -31 -31401-5530	Lodging & Meals	100.80	30.00	0.00	500.00	0.00	500.00	0.00	0.00%
	10-03 -31 -31401-5540	Seminars & Tuitions	375.00	447.16	0.00	500.00	0.00	500.00	0.00	0.00%
	10-03 -31 -31401-5810	Dues	10,791.80	10,572.00	9,699.99	10,000.00	8,193.55	10,500.00	500.00	5.00%
	10-03 -31 -31401-5890	Grant Expenditures	7,950.00	7,950.00	7,950.00	10,000.00	100.00	10,000.00	0.00	0.00%
	10-03 -31 -31401-6001	Office Supplies	889.96	951.90	597.67	1,000.00	313.72	1,000.00	0.00	0.00%
	10-03 -31 -31401-6008	Vehicle/Equipment Fuel	1,004.19	953.92	1,026.69	1,050.00	776.85	1,000.00	-50.00	-4.76%
	10-03 -31 -31401-6009	Vehicle/Equipment Maintenance	802.03	129.28	122.54	500.00	32.61	500.00	0.00	0.00%
	10-03 -31 -31401-6011	Uniforms & Wearing Apparel	1,117.88	1,127.28	1,313.19	1,400.00	0.00	1,400.00	0.00	0.00%
	10-03 -31 -31401-8101	Office Equipment	800.91	609.82	1,285.23	1,600.00	420.94	1,600.00	0.00	0.00%
	10-03 -31 -31401-8102	Office Furniture	62.90	505.42	984.35	1,000.00	0.00	1,000.00	0.00	0.00%
	10-03 -31 -31401-8103	It Equipment	181.13	1,268.51	2,833.55	4,500.00	58.10	4,500.00	0.00	0.00%
	10-03 -31 -31401-8104	Communications Equipment	0.00	3,499.50	124.22	2,500.00	51.95	2,500.00	0.00	0.00%
	10-03 -31 -31401-8106	Motor Vehicles	1,150.00	34,875.22	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31401-8108	Equipment-Other	0.00	0.00	9,946.04	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31401-8118	Security System	0.00	9,015.00	10,735.00	250.00	0.00	300.00	50.00	20.00%
	EMERGENCY OPERATIONS CENTER		**777,988.04**	**875,923.81**	**924,828.32**	**1,087,515.96**	**681,949.65**	**1,189,036.00**	**101,520.04**	**9.34%**
31402	E911 NEXT GENERATION									
	10-03 -31 -31402-3165	Outside Services	0.00	5,586.53	6,799.82	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31402-3192	911 Address Maintenance	0.00	3,750.00	1,250.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31402-3312	Software Upgrades	0.00	0.00	5,904.43	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31402-5230	Telecommunications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31402-8103	It Equipment	0.00	0.00	55,255.44	0.00	0.00	0.00	0.00	0.00%
	10-03 -31 -31402-8104	Communications Equipment	0.00	0.00	11,896.67	0.00	893.80	0.00	0.00	0.00%

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	10-03 -31 -31402-8117	Purchased Software	0.00	0.00	29,040.81	0.00	0.00	0.00	0.00	0.00%
	E911 NEXT GENERATION		**0.00**	**9,336.53**	**110,147.17**	**0.00**	**893.80**	**0.00**	**0.00**	**0.00%**
32200	MADISON VOLUNTEER FIRE DEPARTMENT									
	10-03 -32 -32200-5640	General Contribution Request	82,000.00	82,000.00	82,000.00	82,000.00	41,000.00	95,000.00	13,000.00	15.85%
	10-03 -32 -32200-5641	Fire Program Fund	45,271.00	47,636.00	49,844.00	102,781.00	52,937.00	50,000.00	-52,781.00	-51.35%
	MADISON VOLUNTEER FIRE DEPARTMENT		**127,271.00**	**129,636.00**	**131,844.00**	**184,781.00**	**93,937.00**	**145,000.00**	**-39,781.00**	**-21.53%**
32300	RESCUE SQUAD SERVICE									
	10-03 -32 -32300-5440	Lease - Ambulance Use	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	-100,000.00	-100.00%
	10-03 -32 -32300-5441	Transport Fees	0.00	0.00	0.00	15,000.00	0.00	0.00	-15,000.00	-100.00%
	10-03 -32 -32300-5642	Four-For-Life Program	15,101.84	15,482.48	0.00	15,000.00	0.00	0.00	-15,000.00	-100.00%
	RESCUE SQUAD SERVICE		**115,101.84**	**115,482.48**	**100,000.00**	**130,000.00**	**100,000.00**	**0.00**	**-130,000.00**	**-100.00%**
32400	THOMAS JEFFERSON EMS COUNCIL									
	10-03 -32 -32400-5640	General Contribution Request	7,743.00	7,743.00	7,743.00	7,743.00	5,807.25	1,000.00	-6,743.00	-87.09%
	THOMAS JEFFERSON EMS COUNCIL		**7,743.00**	**7,743.00**	**7,743.00**	**7,743.00**	**5,807.25**	**1,000.00**	**-6,743.00**	**-87.09%**
32502	COVID VACCINE Hotline/Clinic									
	10-03 -32 -32502-1562	Hotline Staff	0.00	0.00	28,862.25	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32502-2100	Fica	0.00	0.00	2,207.97	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32502-5530	Lodging & Meals	0.00	0.00	855.79	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32502-6001	Office Supplies	0.00	0.00	492.22	0.00	0.00	0.00	0.00	0.00%
	COVID VACCINE Hotline/Clinic		**0.00**	**0.00**	**32,418.23**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
32600	EMS									
	10-03 -32 -32600-1310	Director	67,213.20	66,949.92	74,122.08	78,000.00	59,500.00	88,200.00	10,200.00	13.08%
	10-03 -32 -32600-TBD	**Upgrade Lieutenant New Position**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**100.00%**
	10-03 -32 -32600-1311	Ems - Other Ft Straight Pay	0.00	0.00	0.00	100,006.00	0.00	0.00	-100,006.00	-100.00%
	10-03 -32 -32600-1460	Full-Time Overtime	145,947.32	327,496.71	388,658.56	377,769.00	283,280.83	408,759.00	30,990.00	8.20%
	10-03 -32 -32600-1810	Lieutenant	126,950.30	157,630.62	226,332.59	175,000.00	206,097.41	276,150.00	101,150.00	57.80%
	10-03 -32 -32600-1811	Pt Lieutenant	12,880.00	14,065.68	17,363.16	25,000.00	21,932.72	33,288.00	8,288.00	33.15%
	10-03 -32 -32600-1815	Medics	639,959.62	691,550.71	716,004.67	775,000.00	488,712.59	745,185.00	-29,815.00	-3.85%
	10-03 -32 -32600-1825	Medics Part-Time	82,460.29	80,241.34	77,629.54	97,900.00	59,358.84	86,799.00	-11,101.00	-11.34%
	10-03 -32 -32600-1900	Proj Accumulated Leave Payout	23,678.05	3,743.54	30,793.38	0.00	1,502.08	1,503.00	1,503.00	0.00%
	10-03 -32 -32600-2100	Fica	82,584.33	98,793.28	112,819.30	124,593.00	82,164.93	126,107.00	1,514.00	1.22%
	10-03 -32 -32600-2210	Vrs	71,477.60	77,817.01	105,624.82	122,104.00	79,446.02	124,898.00	2,794.00	2.29%
	10-03 -32 -32600-2220	Vrs-Health Insurance Credit	668.79	728.06	1,296.17	1,500.00	795.32	1,585.00	85.00	5.67%

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	10-03 -32 -32600-2310	Health Insurance	100,475.79	141,019.36	153,190.19	160,027.00	117,369.43	186,092.00	26,065.00	16.29%
	10-03 -32 -32600-2312	Employer Hsa Contribution	0.00	0.00	790.55	0.00	581.10	600.00	600.00	0.00%
	10-03 -32 -32600-2400	Group Life Insurance	11,308.61	12,530.64	14,048.20	16,084.00	10,840.32	14,984.00	-1,100.00	-6.84%
	10-03 -32 -32600-2700	Workman'S Compensation	35,129.00	58,423.20	55,720.90	92,000.00	38,432.79	87,400.00	-4,600.00	-5.00%
	10-03 -32 -32600-3110	Employee Medical Expenses	4,131.10	972.12	18,739.79	36,000.00	14,029.83	56,000.00	20,000.00	55.56%
	10-03 -32 -32600-3113	Operating Medical Director	10,000.00	10,000.00	14,250.00	13,750.00	4,000.00	16,000.00	2,250.00	16.36%
	10-03 -32 -32600-3114	Ambulance Billing Service	36,534.25	30,312.74	31,273.76	37,000.00	24,381.88	32,000.00	-5,000.00	-13.51%
	10-03 -32 -32600-3166	Training Services	5,481.67	7,303.28	9,109.40	11,000.00	6,719.29	12,000.00	1,000.00	9.09%
	10-03 -32 -32600-3310	Repairs & Maintenance Buildings	0.00	755.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32600-3323	Maintenance/Support Contract	5,234.48	3,885.10	3,296.88	46,828.00	13,870.77	64,800.00	17,972.00	38.38%
	10-03 -32 -32600-3510	Printing	1,392.41	143.49	0.00	250.00	0.00	250.00	0.00	0.00%
	10-03 -32 -32600-3610	Advertising	0.00	56.67	712.65	300.00	707.19	1,200.00	900.00	300.00%
	10-03 -32 -32600-5110	Electricity	746.79	4,167.49	3,453.41	4,000.00	3,412.96	4,100.00	100.00	2.50%
	10-03 -32 -32600-5210	Postal Services	0.00	0.00	84.14	100.00	28.80	100.00	0.00	0.00%
	10-03 -32 -32600-5230	Telecommunications	3,274.00	3,390.27	5,636.39	5,000.00	5,037.29	5,300.00	300.00	6.00%
	10-03 -32 -32600-5305	Insurance-Vehicle	2,243.53	2,424.32	3,732.29	0.00	5,711.74	5,000.00	5,000.00	0.00%
	10-03 -32 -32600-5450	Rent	6,600.00	26,400.00	27,800.00	38,400.00	28,800.00	38,400.00	0.00	0.00%
	10-03 -32 -32600-5510	Mileage	0.00	199.52	0.00	250.00	0.00	250.00	0.00	0.00%
	10-03 -32 -32600-5530	Lodging & Meals	800.80	1,019.96	1,032.61	3,000.00	1,906.42	3,000.00	0.00	0.00%
	10-03 -32 -32600-5540	Seminars & Tuitions	1,312.23	1,880.50	3,794.00	16,000.00	195.00	16,000.00	0.00	0.00%
	10-03 -32 -32600-5810	Dues	100.00	0.00	214.00	350.00	107.00	350.00	0.00	0.00%
	10-03 -32 -32600-6000	Materials & Supplies	748.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32600-6001	Office Supplies	1,327.91	1,640.98	2,142.77	3,000.00	770.05	3,000.00	0.00	0.00%
	10-03 -32 -32600-6008	Vehicle/Equipment Fuel	24,451.60	20,667.88	20,429.47	25,000.00	20,937.17	25,000.00	0.00	0.00%
	10-03 -32 -32600-6009	Vehicle/Equipment Maintenance	10,791.03	17,121.86	38,961.78	50,000.00	13,175.54	25,000.00	-25,000.00	-50.00%
	10-03 -32 -32600-6011	Uniforms & Wearing Apparel	11,340.93	13,521.27	14,619.21	28,500.00	31,862.85	36,000.00	7,500.00	26.32%
	10-03 -32 -32600-6020	Books & Subscriptions	204.00	88.99	854.02	900.00	127.75	500.00	-400.00	-44.44%
	10-03 -32 -32600-6030	Medical Supplies	36,379.34	33,064.65	56,456.11	37,000.00	23,870.71	38,000.00	1,000.00	2.70%
	10-03 -32 -32600-8000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32600-8101	Office Equipment	3,499.35	320.06	1,914.97	3,925.00	388.02	1,200.00	-2,725.00	-69.43%
	10-03 -32 -32600-8102	Office Furniture	8,668.90	0.00	485.47	1,000.00	0.00	1,000.00	0.00	0.00%
	10-03 -32 -32600-8103	It Equipment	1,699.09	8,506.11	742.86	4,500.00	157.30	14,000.00	9,500.00	211.11%
	10-03 -32 -32600-8104	Communications Equipment	1,653.00	2,052.89	7,171.19	4,000.00	2,904.08	5,000.00	1,000.00	25.00%
	10-03 -32 -32600-8106	Motor Vehicles	0.00	301,554.00	13,496.89	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32600-8108	Equipment-Other	44,697.74	56,334.92	18,922.10	56,800.10	13,533.41	16,160.00	-40,640.10	-71.55%
	10-03 -32 -32600-8114	Telephone System	0.00	0.00	556.92	0.00	0.00	0.00	0.00	0.00%
	10-03 -32 -32600-8236	Tenant Leasehold Improvements	720.91	10,193.08	15,034.60	500.00	1,359.80	1,000.00	500.00	100.00%
	EMS		**1,624,766.78**	**2,288,967.22**	**2,289,311.79**	**2,572,336.10**	**1,668,009.23**	**2,612,160.00**	**39,823.90**	**1.55%**
33300	JUVENILE PROBATION									
	10-03 -33 -33300-3191	Counseling/Residential Services	2,080.50	1,650.00	2,578.72	6,060.00	2,300.00	6,060.00	0.00	0.00%
	10-03 -33 -33300-5210	Postal Services	60.00	78.00	0.00	300.00	0.00	300.00	0.00	0.00%

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	10-03 -33 -33300-5230	Telecommunications	494.33	506.37	530.31	1,700.00	248.08	1,700.00	0.00	0.00%
	10-03 -33 -33300-5510	Mileage	331.94	261.79	53.81	1,500.00	172.82	1,500.00	0.00	0.00%
	10-03 -33 -33300-5530	Lodging & Meals	204.47	88.60	44.57	500.00	0.00	500.00	0.00	0.00%
	10-03 -33 -33300-5540	Seminars & Tuitions	0.00	0.00	0.00	500.00	0.00	500.00	0.00	0.00%
	10-03 -33 -33300-5891	Crime Prevention Grant	7,831.39	3,622.00	825.00	8,079.00	6,913.25	8,079.00	0.00	0.00%
	10-03 -33 -33300-6001	Office Supplies	4,070.93	989.72	1,428.37	700.00	468.29	700.00	0.00	0.00%
	10-03 -33 -33300-8101	Office Equipment	1,700.47	2,625.88	2,136.84	2,200.00	1,030.10	2,200.00	0.00	0.00%
	JUVENILE PROBATION		**16,774.03**	**9,822.36**	**7,597.62**	**21,539.00**	**11,132.54**	**21,539.00**	**0.00**	**0.00%**
33400	CONFINEMENT OF PRISONERS									
	10-03 -33 -33400-3111	Inmate Medical Expenses	0.00	50.00	0.00	200.00	0.00	200.00	0.00	0.00%
	10-03 -33 -33400-3820	Housing Of Inmates	41.08	9.77	8.94	200.00	0.00	200.00	0.00	0.00%
	CONFINEMENT OF PRISONERS		**41.08**	**59.77**	**8.94**	**400.00**	**0.00**	**400.00**	**0.00**	**0.00%**
33401	REGIONAL JAIL									
	10-03 -33 -33401-1110	Members	600.00	525.00	375.00	1,000.00	0.00	1,050.00	50.00	5.00%
	10-03 -33 -33401-2100	Fica	45.89	40.17	28.69	76.50	0.00	77.00	0.50	0.65%
	10-03 -33 -33401-3111	Inmate Medical Expenses	235,051.38	0.00	0.00	65,232.00	0.00	10,000.00	-55,232.00	-84.67%
	10-03 -33 -33401-7002	Central Virginia Regional Jail	838,059.00	838,059.00	925,655.00	880,602.00	660,451.50	725,546.00	-155,056.00	-17.61%
	REGIONAL JAIL		**1,073,756.27**	**838,624.17**	**926,058.69**	**946,910.50**	**660,451.50**	**736,673.00**	**-210,237.50**	**-22.20%**
33402	JUVENILE DETENTION									
	10-03 -33 -33402-3830	Housing Of Juveniles	200,597.82	143,790.00	75,228.79	93,530.00	70,147.50	117,166.00	23,636.00	25.27%
	10-03 -33 -33402-5510	Mileage	146.16	145.53	0.00	500.00	141.12	0.00	-500.00	-100.00%
	JUVENILE DETENTION		**200,743.98**	**143,935.53**	**75,228.79**	**94,030.00**	**70,288.62**	**117,166.00**	**23,136.00**	**24.60%**
33403	JEFFERSON AREA COMMUNITY CORRECTIONS									
	10-03 -33 -33403-5640	General Contribution Request	8,137.00	8,286.00	8,286.00	11,567.00	11,567.00	12,073.00	506.00	4.37%
	10-03 -33 -33403-5890	Drug Court Grant Match	0.00	0.00	0.00	20,000.00	20,000.00	0.00	-20,000.00	-100.00%
	JEFFERSON AREA COMMUNITY CORRECTIONS		**8,137.00**	**8,286.00**	**8,286.00**	**31,567.00**	**31,567.00**	**12,073.00**	**-19,494.00**	**-61.75%**
34100	BUILDING OFFICIAL									
	10-03 -34 -34100-1310	Director	65,137.48	54,037.26	75,000.00	78,750.00	55,781.25	82,688.00	3,938.00	5.00%
	10-03 -34 -34100-1425	Building Inspector	37,175.84	34,276.80	43,999.92	47,200.00	33,225.01	52,710.00	5,510.00	11.67%
	10-03 -34 -34100-1426	Building Permit Technician	28,974.48	19,376.85	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -34 -34100-1445	Soil & Erosion Technician	42,923.04	44,210.64	44,947.60	49,000.00	35,416.61	52,500.00	3,500.00	7.14%
	10-03 -34 -34100-1900	Proj Accumulated Leave Payout	0.00	10,838.92	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -34 -34100-2100	Fica	12,361.54	11,600.07	11,618.88	13,383.00	8,855.88	13,384.00	1.00	0.01%

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	10-03 -34 -34100-2210	Vrs	9,228.24	8,025.19	12,702.57	13,618.00	9,657.70	13,800.00	182.00	1.34%
	10-03 -34 -34100-2212	Vrs Hybrid	4,848.48	3,788.90	3,119.52	3,280.00	2,355.72	3,987.00	707.00	21.55%
	10-03 -34 -34100-2214	Vrs Hybrid 401A	662.22	556.14	440.09	470.00	332.25	500.00	30.00	6.38%
	10-03 -34 -34100-2216	Virginia Local Disability Program (Vldp)	390.72	294.88	233.28	245.00	176.07	300.00	55.00	22.45%
	10-03 -34 -34100-2218	Vrs Ret - Dc Voluntary Employer	144.96	404.19	1,099.97	1,160.00	830.71	1,200.00	40.00	3.45%
	10-03 -34 -34100-2220	Vrs-Health Insurance Credit	139.51	119.52	212.88	227.00	161.82	210.00	-17.00	-7.49%
	10-03 -34 -34100-2310	Health Insurance	28,743.22	27,953.52	31,939.20	32,273.00	22,840.70	36,518.00	4,245.00	13.15%
	10-03 -34 -34100-2400	Group Life Insurance	2,283.28	1,959.54	2,197.04	2,344.00	1,667.42	2,334.00	-10.00	-0.43%
	10-03 -34 -34100-2700	Workman'S Compensation	3,664.00	4,426.32	3,828.64	4,760.00	2,603.28	4,522.00	-238.00	-5.00%
	10-03 -34 -34100-3000	Contractual Services	972.71	4,909.12	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -34 -34100-3166	Training Services	653.00	986.00	566.95	1,000.00	317.99	2,000.00	1,000.00	100.00%
	10-03 -34 -34100-3320	Repairs & Maintenance Equipment	0.00	69.93	133.36	250.00	0.00	0.00	-250.00	-100.00%
	10-03 -34 -34100-3610	Advertising	50.00	200.00	0.00	70.00	0.00	0.00	-70.00	-100.00%
	10-03 -34 -34100-5210	Postal Services	100.00	100.00	115.00	100.00	0.00	100.00	0.00	0.00%
	10-03 -34 -34100-5230	Telecommunications	922.91	845.85	890.02	900.00	923.08	1,200.00	300.00	33.33%
	10-03 -34 -34100-5305	Insurance-Vehicle	1,366.62	1,370.73	1,374.90	1,440.00	1,302.54	1,500.00	60.00	4.17%
	10-03 -34 -34100-5410	Lease Office Equipment	1,278.77	1,394.65	1,714.32	1,000.00	1,016.26	1,500.00	500.00	50.00%
	10-03 -34 -34100-5510	Mileage	0.00	168.48	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -34 -34100-5530	Lodging & Meals	98.40	167.49	0.00	300.00	17.08	1,500.00	1,200.00	400.00%
	10-03 -34 -34100-5540	Seminars & Tuitions	85.00	0.00	248.99	250.00	0.00	750.00	500.00	200.00%
	10-03 -34 -34100-5810	Dues	535.00	378.00	590.00	500.00	35.00	600.00	100.00	20.00%
	10-03 -34 -34100-6000	Materials & Supplies	0.00	0.00	50.97	0.00	0.00	0.00	0.00	0.00%
	10-03 -34 -34100-6001	Office Supplies	840.12	1,130.37	1,505.90	700.00	757.01	1,500.00	800.00	114.29%
	10-03 -34 -34100-6008	Vehicle/Equipment Fuel	3,031.70	2,262.85	3,117.53	2,950.00	2,852.07	3,400.00	450.00	15.25%
	10-03 -34 -34100-6009	Vehicle/Equipment Maintenance	1,529.08	436.94	1,775.50	1,700.00	531.36	1,700.00	0.00	0.00%
	10-03 -34 -34100-6011	Uniforms & Wearing Apparel	0.00	0.00	293.90	150.00	49.98	250.00	100.00	66.67%
	10-03 -34 -34100-6020	Books & Subscriptions	565.70	623.50	587.45	4,000.00	1,422.29	3,000.00	-1,000.00	-25.00%
	10-03 -34 -34100-6023	Forms	328.95	0.00	292.72	300.00	0.00	300.00	0.00	0.00%
	10-03 -34 -34100-8101	Office Equipment	0.00	385.96	27.93	450.00	47.40	250.00	-200.00	-44.44%
	10-03 -34 -34100-8102	Office Furniture	0.00	68.42	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -34 -34100-8103	It Equipment	2,120.00	60.00	2,080.48	650.00	0.00	0.00	-650.00	-100.00%
	10-03 -34 -34100-8106	Motor Vehicles	21,109.60	31,019.42	0.00	30,000.00	29,853.00	0.00	-30,000.00	-100.00%
	10-03 -34 -34100-8108	Equipment-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	BUILDING OFFICIAL		**272,264.57**	**268,446.45**	**246,705.51**	**293,420.00**	**213,029.48**	**284,203.00**	**-9,217.00**	**-3.14%**
34270	VA BUILDING PERMIT FEE									
	10-03 -34 -34270-3810	Virginia Building Permit Fees	2,774.94	1,879.77	2,323.43	0.00	1,136.62	2,500.00	2,500.00	0.00%
	VA BUILDING PERMIT FEE		**2,774.94**	**1,879.77**	**2,323.43**	**0.00**	**1,136.62**	**2,500.00**	**2,500.00**	**0.00%**
35102	ANIMAL SHELTER								0.00	0.00%
	10-03 -35 -35102-1310	Shelter Manager	0.00	0.00	26,034.71	19,700.00	6,624.27	42,843.00	23,143.00	117.48%

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	10-03 -35 -35102-1510	Animal Shelter Assistant	0.00	0.00	21,265.38	73,305.00	34,213.71	45,837.00	-27,468.00	-37.47%
	10-03 -35 -35102-2100	Fica	0.00	0.00	3,618.50	7,114.00	3,113.07	5,290.00	-1,824.00	-25.64%
	10-03 -35 -35102-2212	Vrs Hybrid	0.00	0.00	0.00	0.00	482.68	4,219.00	4,219.00	0.00%
	10-03 -35 -35102-2214	Vrs Hybrid 401A	0.00	0.00	0.00	0.00	50.34	410.00	410.00	0.00%
	10-03 -35 -35102-2216	Virginia Local Disability Program (Vldp)	0.00	0.00	0.00	0.00	33.27	218.00	218.00	0.00%
	10-03 -35 -35102-2310	Health Insurance	0.00	0.00	0.00	0.00	955.50	8,244.00	8,244.00	0.00%
	10-03 -35 -35102-2700	Workman'S Compensation	0.00	0.00	1,008.68	1,500.00	822.03	1,500.00	0.00	0.00%
	10-03 -35 -35102-2999	Employee Testing	0.00	0.00	268.00	0.00	27.00	225.00	225.00	0.00%
	10-03 -35 -35102-3110	Employee Medical Expenses	0.00	0.00	1,624.95	1,250.00	0.00	1,250.00	0.00	0.00%
	10-03 -35 -35102-3118	Veterinarian Medical Expenses	0.00	0.00	32,018.52	50,000.00	31,677.79	50,000.00	0.00	0.00%
	10-03 -35 -35102-3166	Training Services	0.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00%
	10-03 -35 -35102-3310	Repairs & Maintenance-Buildings	0.00	0.00	893.49	500.00	139.60	500.00	0.00	0.00%
	10-03 -35 -35102-3610	Advertising	0.00	0.00	0.00	250.00	801.00	1,000.00	750.00	300.00%
	10-03 -35 -35102-5110	Electricity	0.00	0.00	3,886.99	4,900.00	2,564.24	4,600.00	-300.00	-6.12%
	10-03 -35 -35102-5230	Telecommunications	0.00	0.00	2,667.07	2,400.00	1,713.15	2,400.00	0.00	0.00%
	10-03 -35 -35102-5305	Insurance-Vehicle	0.00	0.00	0.00	456.91	0.00	500.00	43.09	9.43%
	10-03 -35 -35102-5810	Dues	0.00	0.00	107.70	100.00	0.00	100.00	0.00	0.00%
	10-03 -35 -35102-6001	Office Supplies	0.00	0.00	1,174.71	800.00	993.78	1,000.00	200.00	25.00%
	10-03 -35 -35102-6003	Feed & Animal Care Supplies	0.00	0.00	2,445.45	2,500.00	1,009.50	2,500.00	0.00	0.00%
	10-03 -35 -35102-6004	Animal Care Medical Supplies	0.00	0.00	1,079.49	4,000.00	0.00	3,000.00	-1,000.00	-25.00%
	10-03 -35 -35102-6005	Cleaning & Janitorial Supplies	0.00	0.00	2,765.75	2,500.00	1,100.17	2,500.00	0.00	0.00%
	10-03 -35 -35102-6007	Repairs & Maintenance Supplies	0.00	0.00	788.04	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35102-6008	Vehicle/Equipment Fuel	0.00	0.00	186.53	800.00	87.96	600.00	-200.00	-25.00%
	10-03 -35 -35102-6009	Vehicle/Equipment Maintenance	0.00	0.00	1,279.91	450.00	30.36	450.00	0.00	0.00%
	10-03 -35 -35102-8101	Office Equipment	0.00	0.00	18.70	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35102-8108	Equipment-Other	0.00	0.00	587.92	800.00	1,450.07	1,000.00	200.00	25.00%
	ANIMAL SHELTER		**0.00**	**0.00**	**103,720.49**	**173,425.91**	**87,889.49**	**180,286.00**	**6,860.09**	**3.96%**
35103	ANIMAL CONTROL									
	10-03 -35 -35103-1415	Animal Control Officer	80,953.20	83,381.52	86,050.48	85,415.00	64,992.53	96,342.00	10,927.00	12.79%
	10-03 -35 -35103-1460	Full-Time Overtime	23,367.25	24,002.43	23,112.02	44,055.00	16,744.35	14,087.00	-29,968.00	-68.02%
	10-03 -35 -35103-1510	Animal Shelter Assistants	42,603.84	40,529.68	17,636.42	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-2100	Fica	10,685.30	10,748.51	9,367.03	9,904.00	6,118.57	8,046.00	-1,858.00	-18.76%
	10-03 -35 -35103-2210	Vrs	6,913.10	7,120.80	9,112.64	9,717.00	6,882.67	10,378.00	661.00	6.80%
	10-03 -35 -35103-2220	Vrs-Health Insurance Credit	64.80	66.72	111.84	119.00	84.49	110.00	-9.00	-7.56%
	10-03 -35 -35103-2310	Health Insurance	13,849.44	16,959.72	16,294.40	15,264.00	10,804.60	16,488.00	1,224.00	8.02%
	10-03 -35 -35103-2400	Group Life Insurance	1,060.56	1,092.24	1,153.12	1,230.00	870.91	1,230.00	0.00	0.00%
	10-03 -35 -35103-2700	Workman'S Compensation	1,560.00	1,805.88	1,237.20	1,600.00	1,032.66	1,520.00	-80.00	-5.00%
	10-03 -35 -35103-2999	Employee Testing	0.00	0.00	67.00	0.00	0.00	250.00	250.00	0.00%
	10-03 -35 -35103-3110	Employee Medical Expenses	948.87	215.68	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-3118	Veterinarian Medical Expenses	23,410.12	24,952.14	0.00	100.00	0.00	0.00	-100.00	-100.00%
	10-03 -35 -35103-3119	Boarding Fees For Animals	0.00	0.00	0.00	500.00	0.00	500.00	0.00	0.00%

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	10-03 -35 -35103-3166	Training Services	1,623.00	119.00	119.00	300.00	70.00	1,000.00	700.00	233.33%
	10-03 -35 -35103-3310	Repairs & Maintenance-Buildings	51.84	207.04	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-3313	Maintenance - Hardware/Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-3610	Advertising	0.00	0.00	99.00	250.00	50.00	500.00	250.00	100.00%
	10-03 -35 -35103-5110	Electricity	4,733.63	4,212.41	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-5130	Water & Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-5230	Telecommunications	2,754.34	3,261.01	1,348.22	1,003.92	889.02	1,400.00	396.08	39.45%
	10-03 -35 -35103-5305	Insurance-Vehicle	1,366.62	1,370.73	1,374.90	913.82	1,302.54	1,000.00	86.18	9.43%
	10-03 -35 -35103-5510	Mileage	106.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-5530	Lodging & Meals	241.79	404.37	0.00	200.00	0.00	1,000.00	800.00	400.00%
	10-03 -35 -35103-5540	Seminars & Tuitions	0.00	200.00	0.00	200.00	0.00	200.00	0.00	0.00%
	10-03 -35 -35103-5640	Spay/Neuter Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-5810	Dues	76.00	70.00	145.00	100.00	0.00	150.00	50.00	50.00%
	10-03 -35 -35103-5870	Refund Dog Tag Fee	58.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-6001	Office Supplies	1,474.20	1,152.40	255.31	500.00	128.98	400.00	-100.00	-20.00%
	10-03 -35 -35103-6003	Feed & Animal Care Supplies	2,088.20	933.16	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-6004	Animal Care Medical Supplies	6,393.24	5,405.84	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-6005	Cleaning & Janitorial Supplies	2,317.96	1,819.40	14.93	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-6008	Vehicle/Equipment Fuel	5,354.23	4,374.74	3,567.66	4,800.00	3,726.53	4,600.00	-200.00	-4.17%
	10-03 -35 -35103-6009	Vehicle/Equipment Maintenance	1,424.20	2,779.88	760.76	2,550.00	2,192.35	3,000.00	450.00	17.65%
	10-03 -35 -35103-6011	Uniforms & Wearing Apparel	460.53	1,945.05	268.70	600.00	0.00	600.00	0.00	0.00%
	10-03 -35 -35103-6021	Record Books & Tags	715.00	78.75	0.00	600.00	0.00	600.00	0.00	0.00%
	10-03 -35 -35103-8102	Office Furniture	0.00	0.00	0.00	600.00	0.00	600.00	0.00	0.00%
	10-03 -35 -35103-8104	Communications Equipment	138.40	0.00	19.99	140.00	126.00	140.00	0.00	0.00%
	10-03 -35 -35103-8106	Motor Vehicles	33,565.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-03 -35 -35103-8108	Equipment-Other	948.18	426.79	282.33	750.00	44.69	500.00	-250.00	-33.33%
	ANIMAL CONTROL		**271,308.24**	**239,635.89**	**172,397.95**	**181,411.74**	**116,060.89**	**164,641.00**	**-16,770.74**	**-9.24%**
35300	MEDICAL EXAMINER									
	10-03 -35 -35300-3112	Medical Examiner Expenses	220.00	200.00	40.00	500.00	100.00	500.00	0.00	0.00%
	10-03 -35 -35300-3115	Human Body Disposition	0.00	2,238.45	140.00	0.00	0.00	300.00	300.00	0.00%
	MEDICAL EXAMINER		**220.00**	**2,438.45**	**180.00**	**500.00**	**100.00**	**800.00**	**300.00**	**60.00%**
35600	SERVICES TO ABUSED FAMILIES									
	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	0.00	0.00%
	SERVICES TO ABUSED FAMILIES		**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	**0.00**	**0.00%**
35700	LINE OF DUTY ACT									
	10-03 -35 -35700-2800	Loda Fund Payment	42,510.00	46,292.00	46,121.00	53,853.00	29,589.00	57,000.00	3,147.00	5.84%

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	LINE OF DUTY ACT		**42,510.00**	**46,292.00**	**46,121.00**	**53,853.00**	**29,589.00**	**57,000.00**	**3,147.00**	**5.84%**
35800	Foothills Child Advocacy Center									
	10-03 -35 -35800-5640	General Contribution Request	2,400.00	2,400.00	2,400.00	2,600.00	2,600.00	2,600.00	0.00	0.00%
	Foothills Child Advocacy Center		**2,400.00**	**2,400.00**	**2,400.00**	**2,600.00**	**2,600.00**	**2,600.00**	**0.00**	**0.00%**
42400	TRANSFER STATION & RECYCLING CTR									
	10-04 -41 -42400-3157	Consultant	8,653.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -41 -42400-3160	Monitoring	45,255.76	33,562.34	36,052.19	40,000.00	21,307.02	40,000.00	0.00	0.00%
	10-04 -41 -42400-3165	Outside Services	0.00	1,475.45	6,756.65	1,000.00	5,804.11	2,000.00	1,000.00	100.00%
	10-04 -41 -42400-3166	Training Services	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00%
	10-04 -41 -42400-3172	Planning Assistance	692.38	0.00	0.00	1,750.00	0.00	1,750.00	0.00	0.00%
	10-04 -41 -42400-3176	Recycling Program	151.16	0.00	619.58	0.00	0.00	0.00	0.00	0.00%
	10-04 -41 -42400-3310	Repairs & Maintenance-Buildings	0.00	0.00	0.00	0.00	308.92	1,000.00	1,000.00	0.00%
	10-04 -41 -42400-3320	Repairs & Maintenance-Equipment	0.00	0.00	0.00	900.00	0.00	900.00	0.00	0.00%
	10-04 -41 -42400-3325	Maint/Support Contract-Scales	0.00	0.00	1,569.39	2,000.00	5,129.48	2,000.00	0.00	0.00%
	10-04 -41 -42400-3410	Transportation Contract	126,853.95	166,389.69	157,813.63	180,753.18	92,324.30	180,753.00	-0.18	0.00%
	10-04 -41 -42400-3411	Transp Contract-Fuel Surcharge	0.00	0.00	0.00	3,315.00	0.00	0.00	-3,315.00	-100.00%
	10-04 -41 -42400-3412	Transp Contract-Facility Charge	182,460.00	161,900.00	150,000.00	167,565.60	87,500.00	167,566.00	0.40	0.00%
	10-04 -41 -42400-3413	Transport Contract-Disposal Charge	143,637.41	166,543.21	168,954.72	172,415.00	112,561.85	211,470.00	39,055.00	22.65%
	10-04 -41 -42400-5110	Electricity	3,275.64	2,899.75	1,544.72	4,000.00	1,250.20	4,000.00	0.00	0.00%
	10-04 -41 -42400-5230	Telecommunications	1,347.59	1,020.31	541.57	1,200.00	19.37	1,200.00	0.00	0.00%
	10-04 -41 -42400-5510	Mileage	63.00	451.24	0.00	300.00	123.20	300.00	0.00	0.00%
	10-04 -41 -42400-5530	Lodging & Meals	0.00	253.68	0.00	300.00	205.24	300.00	0.00	0.00%
	10-04 -41 -42400-5540	Seminars & Tuitions	200.00	0.00	0.00	225.00	250.00	500.00	275.00	122.22%
	10-04 -41 -42400-5800	Miscellaneous	180.00	0.00	0.00	200.00	53.78	0.00	-200.00	-100.00%
	10-04 -41 -42400-5810	Dues	50.00	100.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
	10-04 -41 -42400-6022	Supplies	537.40	868.78	474.99	500.00	714.67	1,000.00	500.00	100.00%
	10-04 -41 -42400-8109	Chipping Wood Waste	12,500.00	12,700.00	12,700.00	14,000.00	0.00	15,000.00	1,000.00	7.14%
	TRANSFER STATION & RECYCLING CTR		**525,858.14**	**548,164.45**	**537,027.44**	**590,523.78**	**327,602.14**	**629,739.00**	**39,215.22**	**6.64%**
43200	FACILITIES & MAINTENANCE									
	10-04 -42 -43200-1311	Manager	49,530.96	51,016.80	53,567.68	57,585.00	50,492.52	61,950.00	4,365.00	7.58%
	10-04 -42 -43200-1313	Assistant Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-1435	Maintenance Technician	10,189.78	39,139.92	39,270.48	42,062.00	29,255.64	43,367.00	1,305.00	3.10%
	10-04 -42 -43200-1436	Custodian	24,399.36	26,105.18	30,333.30	32,000.00	23,205.00	34,398.00	2,398.00	7.49%
	10-04 -42 -43200-1460	Full-Time Overtime	0.00	0.00	1,908.77	6,132.00	2,894.42	1,361.00	-4,771.00	-77.80%
	10-04 -42 -43200-1516	Part-Time Custodian	1,591.20	165.53	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-1565	Part-Time Maintenance	4,562.60	272.33	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-1900	Proj Accumulated Leave Payout	294.30	1,422.42	0.00	0.00	8,158.22	0.00	0.00	0.00%
	10-04 -42 -43200-2100	Fica	6,282.10	8,575.85	9,098.95	10,540.00	8,063.86	10,279.00	-261.00	-2.48%

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			FY19	FY20	FY21	FY22 Budget	FY22 Actual	FY23 Budget	$ Change	% Change
	10-04 -42 -43200-2210	Vrs	6,313.71	4,714.44	5,672.88	6,041.00	4,883.96	6,757.00	716.00	11.85%
	10-04 -42 -43200-2212	Vrs Hybrid	691.16	4,490.29	5,693.46	6,100.00	4,299.70	6,100.00	0.00	0.00%
	10-04 -42 -43200-2214	Vrs Hybrid 401A	91.66	608.73	696.21	750.00	524.58	750.00	0.00	0.00%
	10-04 -42 -43200-2216	Virginia Local Disability Program (Vldp)	54.08	322.28	368.61	393.00	277.75	393.00	0.00	0.00%
	10-04 -42 -43200-2218	Vrs Ret - Dc Voluntary Employer	0.00	97.87	981.73	1,050.00	731.36	1,050.00	0.00	0.00%
	10-04 -42 -43200-2220	Vrs-Health Insurance Credit	66.38	92.70	160.10	172.00	128.17	160.00	-12.00	-6.98%
	10-04 -42 -43200-2310	Health Insurance	16,415.33	21,818.26	22,712.40	22,896.00	19,857.90	26,354.00	3,458.00	15.10%
	10-04 -42 -43200-2400	Group Life Insurance	1,089.06	1,520.74	1,650.88	1,764.00	1,321.09	1,783.00	19.00	1.08%
	10-04 -42 -43200-2700	Workman'S Compensation	1,672.00	1,754.28	2,054.44	3,000.00	1,437.90	2,850.00	-150.00	-5.00%
	10-04 -42 -43200-2999	Employee Testing	0.00	0.00	0.00	0.00	27.00	0.00	0.00	0.00%
	10-04 -42 -43200-3165	Outside Services	92,769.70	27,628.77	29,267.21	36,000.00	31,652.39	39,600.00	3,600.00	10.00%
	10-04 -42 -43200-3166	Training Services	0.00	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	10-04 -42 -43200-3310	Repairs & Maintenance-Buildings	32,130.34	23,809.84	9,796.62	39,000.00	10,126.57	39,000.00	0.00	0.00%
	10-04 -42 -43200-3320	Repairs & Maintenance-Equipment	0.00	0.00	0.00	500.00	104.64	500.00	0.00	0.00%
	10-04 -42 -43200-3323	Maintenance/Support Contract	26,748.54	26,449.92	27,615.59	37,500.00	25,052.61	44,700.00	7,200.00	19.20%
	10-04 -42 -43200-3610	Advertising	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	10-04 -42 -43200-5110	Electricity	105,801.15	100,200.13	106,693.76	110,000.00	59,176.22	110,000.00	0.00	0.00%
	10-04 -42 -43200-5120	Heating Services	19,301.37	14,217.47	18,982.84	20,000.00	19,470.71	20,000.00	0.00	0.00%
	10-04 -42 -43200-5130	Water & Sewer	12,247.49	12,349.38	15,869.20	13,000.00	13,182.39	15,000.00	2,000.00	15.38%
	10-04 -42 -43200-5210	Postal Services	0.00	0.00	0.00	0.00	4.90	0.00	0.00	0.00%
	10-04 -42 -43200-5230	Telecommunications	74,350.98	73,717.07	79,518.95	75,000.00	52,326.14	75,000.00	0.00	0.00%
	10-04 -42 -43200-5240	Alarm System	3,755.33	4,749.42	2,602.42	4,000.00	1,800.00	4,000.00	0.00	0.00%
	10-04 -42 -43200-5305	Insurance-Vehicle	1,822.16	1,827.64	1,833.20	1,827.64	1,736.72	2,500.00	672.36	36.79%
	10-04 -42 -43200-5306	Insurance-Property	12,588.00	12,906.00	13,040.00	12,906.00	12,577.90	12,578.00	-328.00	-2.54%
	10-04 -42 -43200-5307	Insurance-General Liability	7,855.00	7,871.00	7,871.00	7,871.00	7,740.35	7,740.00	-131.00	-1.66%
	10-04 -42 -43200-5308	Insurance-Boiler & Machinery	1,395.00	1,376.00	1,377.00	1,376.00	1,304.85	1,305.00	-71.00	-5.16%
	10-04 -42 -43200-5309	Insurance-Public Officials Liab	6,186.00	4,819.00	4,819.00	4,819.00	4,738.60	4,739.00	-80.00	-1.66%
	10-04 -42 -43200-5310	Insurance-Increased Limits	2,469.00	3,674.00	3,774.00	3,674.00	3,795.65	3,796.00	122.00	3.32%
	10-04 -42 -43200-5311	Insurance-Crime	750.00	750.00	750.00	750.00	729.90	730.00	-20.00	-2.67%
	10-04 -42 -43200-5312	Insurance-Adm Fee	2,100.00	2,112.50	2,222.55	1,225.00	1,719.95	1,300.00	75.00	6.12%
	10-04 -42 -43200-5314	Insurance-Cyber	0.00	0.00	750.00	0.00	3,929.65	3,930.00	3,930.00	0.00%
	10-04 -42 -43200-5420	Lease Uniforms & Mats	5,072.10	5,108.81	5,315.40	6,000.00	3,340.56	2,107.00	-3,893.00	-64.88%
	10-04 -42 -43200-5510	Mileage	-154.26	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	10-04 -42 -43200-5530	Lodging & Meals	7.30	0.00	0.00	100.00	0.00	500.00	400.00	400.00%
	10-04 -42 -43200-5540	Seminars & Tuitions	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-5810	Dues	0.00	225.00	340.00	100.00	0.00	100.00	0.00	0.00%
	10-04 -42 -43200-6001	Office Supplies	47.85	345.65	232.34	100.00	42.11	100.00	0.00	0.00%
	10-04 -42 -43200-6005	Cleaning & Janitorial Supplies	2,370.86	5,677.31	9,143.13	6,000.00	9,671.88	8,000.00	2,000.00	33.33%
	10-04 -42 -43200-6007	Repairs & Maintenance-Supplies	4,237.76	2,583.84	14,577.49	5,500.00	12,558.40	7,500.00	2,000.00	36.36%
	10-04 -42 -43200-6008	Vehicle/Equipment Fuel	3,379.44	3,874.85	6,324.47	5,000.00	4,541.75	5,000.00	0.00	0.00%
	10-04 -42 -43200-6009	Vehicle/Equipment Maintenance	4,148.61	2,738.80	9,253.40	5,000.00	2,847.14	5,000.00	0.00	0.00%
	10-04 -42 -43200-6011	Uniforms & Wearing Apparel	35.98	338.69	342.90	640.00	266.29	1,640.00	1,000.00	156.25%
	10-04 -42 -43200-8103	It Equipment	0.00	0.00	0.00	0.00	765.87	100.00	100.00	0.00%

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	10-04 -42 -43200-8106	Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-8107	Tools & Related Equipment	540.42	302.12	1,034.69	1,000.00	0.00	6,000.00	5,000.00	500.00%
	10-04 -42 -43200-8108	Equipment-Other	3,065.22	614.90	0.00	5,000.00	560.00	5,000.00	0.00	0.00%
	10-04 -42 -43200-8112	Hvac Replacements (Cap Budg)	31,303.01	31,328.00	25,038.64	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-8115	Equipment Replacement (Cap Bud)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-8116	Parking Lot Paving	1,900.00	7,640.00	0.00	4,400.00	0.00	4,400.00	0.00	0.00%
	10-04 -42 -43200-8231	Dss Roof Replacement	22,318.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-8232	Cthouse Bell Tower Repair	2,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-8237	Cthouse Sec Improvements	0.00	18,940.00	2,100.00	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-8238	Court Security Systems	0.00	27,754.63	4,171.17	0.00	0.00	0.00	0.00	0.00%
	10-04 -42 -43200-8241	Timberland Reseeding	0.00	27,624.50	6,240.00	0.00	0.00	0.00	0.00	0.00%
	FACILITIES & MAINTENANCE		**606,276.03**	**615,672.86**	**585,066.86**	**599,623.64**	**441,323.21**	**630,267.00**	**30,643.36**	**5.11%**
51100	MADISON HEALTH DEPARTMENT									
	10-05 -51 -51100-5610	Local Health Department	140,412.00	158,700.00	158,700.00	170,532.00	127,899.00	204,121.00	33,589.00	19.70%
	MADISON HEALTH DEPARTMENT		**140,412.00**	**158,700.00**	**158,700.00**	**170,532.00**	**127,899.00**	**204,121.00**	**33,589.00**	**19.70%**
51500	MADISON FREE CLINIC									
	10-05 -51 -51500-5640	General Contribution Request	2,500.00	0.00	0.00	2,500.00	0.00	0.00	-2,500.00	-100.00%
	MADISON FREE CLINIC		**2,500.00**	**0.00**	**0.00**	**2,500.00**	**0.00**	**0.00**	**-2,500.00**	**-100.00%**
51700	PIEDMONT REGIONAL DENTAL CLINIC									
	10-05 -51 -51700-5640	Piedmont Regional Dental Clinic	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00%
	PIEDMONT REGIONAL DENTAL CLINIC		**2,500.00**	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
52200	COMMUNITY SERVICES									
	10-05 -52 -52200-5620	Mental Health	75,979.00	88,241.00	104,560.00	161,410.00	121,057.50	184,076.00	22,666.00	14.04%
	10-05 -52 -52200-5622	Rrrc Crisis Intervention Team (Cit)	5,488.00	5,653.00	5,553.00	16,219.00	12,164.25	18,500.00	2,281.00	14.06%
	COMMUNITY SERVICES		**81,467.00**	**93,894.00**	**110,113.00**	**177,629.00**	**133,221.75**	**202,576.00**	**24,947.00**	**14.04%**
53300	TAX RELIEF FOR ELDERLY,VETERANS,SURV SP									
	10-05 -53 -53300-5449	Tax Relief For Elderly,Veterans,Surv Sp	56,814.37	65,839.67	73,707.68	0.00	0.00	0.00	0.00	0.00%
	TAX RELIEF FOR ELDERLY,VETERANS,SURV SP		**56,814.37**	**65,839.67**	**73,707.68**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
66100	GERMANNA COMMUNITY COLLEGE									
	10-06 -61 -66100-5640	General Contribution Request	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%

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	GERMANNA COMMUNITY COLLEGE		**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**
71100	PARKS & RECREATION									
	10-07 -71 -71100-1310	Director	38,562.72	39,642.48	43,550.80	52,000.00	36,833.39	61,766.00	9,766.00	18.78%
	10-07 -71 -71100-1750	Parks Maintenance-Pt	6,757.83	3,202.08	2,658.42	3,517.30	1,650.00	172.00	-3,345.30	-95.11%
	10-07 -71 -71100-TDB	**Parks Maintenance New Position**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**33,280.00**	**33,280.00**	**100.00%**
	10-07 -71 -71100-1750	Parks Maintenance	34,770.57	36,358.32	38,325.52	39,725.70	30,630.43	48,109.00	8,383.30	21.10%
	10-07 -71 -71100-2100	Fica	5,331.73	5,212.18	5,658.73	7,286.00	4,709.07	13,742.00	6,456.00	88.61%
	10-07 -71 -71100-2210	Vrs	3,293.28	3,385.44	4,612.00	5,456.00	3,900.65	12,389.00	6,933.00	127.07%
	10-07 -71 -71100-2212	Vrs Hybrid	2,003.22	1,832.40	2,717.36	3,080.00	2,171.79	2,110.00	-970.00	-31.49%
	10-07 -71 -71100-2214	Vrs Hybrid 401A	353.61	363.60	383.28	450.00	306.32	298.00	-152.00	-33.78%
	10-07 -71 -71100-2216	Virginia Local Disability Program (Vldp)	208.76	192.96	203.36	229.00	162.42	158.00	-71.00	-31.00%
	10-07 -71 -71100-2218	Vrs Ret - Dc Voluntary Employer	662.94	908.88	958.16	1,100.00	765.68	744.00	-356.00	-32.36%
	10-07 -71 -71100-2220	Vrs-Health Insurance Credit	59.25	60.72	106.40	124.00	87.72	90.00	-34.00	-27.42%
	10-07 -71 -71100-2310	Health Insurance	14,365.71	20,070.60	21,601.68	21,820.00	15,443.28	32,800.00	10,980.00	50.32%
	10-07 -71 -71100-2400	Group Life Insurance	968.40	995.76	1,097.20	1,276.00	903.89	2,246.00	970.00	76.02%
	10-07 -71 -71100-2700	Workman'S Compensation	1,521.00	1,786.96	1,879.96	2,150.00	1,351.53	4,806.00	2,656.00	123.53%
	10-07 -71 -71100-5640	General Contribution Request	210,300.00	261,200.00	247,251.00	133,888.00	100,416.00	104,005.00	-29,883.00	-22.32%
	PARKS & RECREATION		**319,159.02**	**375,212.38**	**371,003.87**	**272,102.00**	**199,332.17**	**316,715.00**	**44,613.00**	**16.40%**
72601	BOYS AND GIRLS CLUB									
	10-07 -72 -72601-5640	General Contribution Request	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00	-1,000.00	-50.00%
	BOYS AND GIRLS CLUB		**2,000.00**	**2,000.00**	**2,000.00**	**2,000.00**	**2,000.00**	**1,000.00**	**-1,000.00**	**-50.00%**
72602	SENIOR CENTER									
	10-07 -72 -72602-5640	General Contribution Request	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	SENIOR CENTER		**500.00**	**500.00**	**500.00**	**500.00**	**500.00**	**500.00**	**0.00**	**0.00%**
72604	MADISON COUNTY FAIR									
	10-07 -72 -72604-5640	General Contribution Request	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%
	MADISON COUNTY FAIR		**500.00**	**500.00**	**500.00**	**500.00**	**500.00**	**500.00**	**0.00**	**0.00%**
73100	MADISON LIBRARY									
	10-07 -73 -73100-5640	General Contribution Request	131,972.00	143,600.00	143,599.98	152,100.00	114,075.00	160,600.00	8,500.00	5.59%
	MADISON LIBRARY		**131,972.00**	**143,600.00**	**143,599.98**	**152,100.00**	**114,075.00**	**160,600.00**	**8,500.00**	**5.59%**
81100	PLANNING COMMISSION									
	10-08 -81 -81100-3166	Training Services	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00%

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	10-08 -81 -81100-3213	Committee Members	9,565.00	8,555.00	9,160.00	10,440.00	3,950.00	10,440.00	0.00	0.00%
	10-08 -81 -81100-3214	Committee Clerical	1,725.00	1,575.00	750.00	1,900.00	750.00	900.00	-1,000.00	-52.63%
	10-08 -81 -81100-6001	Office Supplies	297.75	59.45	95.72	300.00	0.00	250.00	-50.00	-16.67%
	10-08 -81 -81100-8103	It Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	PLANNING COMMISSION		**11,587.75**	**10,189.45**	**10,005.72**	**14,140.00**	**4,700.00**	**13,090.00**	**-1,050.00**	**-7.43%**
81101	ZONING & PLANNING									
	10-08 -81 -81101-1310	Zoning Administrator	50,891.20	62,409.65	73,551.92	81,719.00	57,884.32	85,805.00	4,086.00	5.00%
	10-08 -81 -81101-1420	Assistant Zoning Administrator	41,012.40	37,599.96	42,000.00	47,000.00	33,291.61	49,350.00	2,350.00	5.00%
	10-08 -81 -81101-1560	Part-Time Clerical	1,170.50	1,582.08	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81101-1900	Proj Accumulated Leave Payout	7,046.40	4,874.40	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81101-2100	Fica	6,977.89	6,839.19	7,566.98	9,848.00	6,071.04	9,847.00	-1.00	-0.01%
	10-08 -81 -81101-2210	Vrs	7,848.76	5,990.30	7,789.21	8,641.00	6,130.03	8,992.00	351.00	4.06%
	10-08 -81 -81101-2212	Vrs Hybrid	0.00	2,111.20	4,027.92	4,520.00	3,192.70	4,820.00	300.00	6.64%
	10-08 -81 -81101-2214	Vrs Hybrid 401A	0.00	280.10	420.00	470.00	332.80	497.00	27.00	5.74%
	10-08 -81 -81101-2216	Virginia Local Disability Program (Vldp)	0.00	148.48	222.72	249.00	176.46	249.00	0.00	0.00%
	10-08 -81 -81101-2220	Vrs-Health Insurance Credit	73.68	78.60	150.40	167.00	118.66	154.00	-13.00	-7.78%
	10-08 -81 -81101-2310	Health Insurance	12,155.10	21,427.80	24,368.40	24,641.00	17,438.40	28,134.00	3,493.00	14.18%
	10-08 -81 -81101-2400	Group Life Insurance	1,203.96	1,285.80	1,548.32	1,725.00	1,221.79	1,725.00	0.00	0.00%
	10-08 -81 -81101-2700	Workman'S Compensation	1,317.00	1,555.64	1,733.28	2,200.00	1,842.30	2,244.00	44.00	2.00%
	10-08 -81 -81101-3130	Management Consulting Services	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81101-3145	Data Processing Services	100.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81101-3165	Outside Services	2,365.00	2,035.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81101-3310	Repairs & Maintenance-Buildings	0.00	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81101-3320	Repairs & Maintenance Equipment	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	10-08 -81 -81101-3610	Advertising	1,625.92	2,657.88	1,666.99	2,500.00	2,880.00	3,000.00	500.00	20.00%
	10-08 -81 -81101-5210	Postal Services	802.00	328.10	491.35	800.00	166.00	700.00	-100.00	-12.50%
	10-08 -81 -81101-5230	Telecommunications	0.00	0.00	0.00	300.00	0.00	0.00	-300.00	-100.00%
	10-08 -81 -81101-5410	Lease Office Equipment	1,278.77	1,394.65	1,714.29	800.00	1,016.25	1,500.00	700.00	87.50%
	10-08 -81 -81101-5530	Lodging & Meals	3,077.75	0.00	0.00	300.00	238.60	500.00	200.00	66.67%
	10-08 -81 -81101-5540	Seminars & Tuitions	0.00	0.00	400.00	0.00	400.00	400.00	400.00	0.00%
	10-08 -81 -81101-5811	Benevolence & Gifts	321.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81101-6001	Office Supplies	1,303.43	1,502.12	1,585.32	1,200.00	717.19	1,200.00	0.00	0.00%
	10-08 -81 -81101-8101	Office Equipment	150.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00%
	10-08 -81 -81101-8103	It Equipment	366.00	0.00	174.75	1,100.00	0.00	0.00	-1,100.00	-100.00%
	ZONING & PLANNING		**142,587.51**	**157,035.95**	**169,411.85**	**188,580.00**	**133,118.15**	**199,517.00**	**10,937.00**	**5.80%**
81110	DEPT. OF ECONOMIC DEVELOPMENT									
	10-08 -81 -81110-1310	Director	69,316.56	71,396.16	72,586.08	76,840.00	54,428.39	80,682.00	3,842.00	5.00%
	10-08 -81 -81110-1560	Part-Time - Clerical	5,281.11	5,300.27	4,759.63	6,108.00	3,444.51	2,890.00	-3,218.00	-52.69%
	10-08 -81 -81110-2100	Fica	5,703.32	5,887.07	5,937.43	6,346.00	4,307.11	5,895.00	-451.00	-7.11%

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	10-08 -81 -81110-2212	Vrs Hybrid	3,493.44	3,598.32	5,146.40	5,448.00	3,859.00	6,002.00	554.00	10.17%
	10-08 -81 -81110-2214	Vrs Hybrid 401A	693.12	714.00	725.84	769.00	544.34	769.00	0.00	0.00%
	10-08 -81 -81110-2216	Virginia Local Disability Program (Vldp)	408.96	378.48	384.72	407.00	288.49	408.00	1.00	0.25%
	10-08 -81 -81110-2218	Vrs Ret - Dc Voluntary Employer	1,732.80	1,784.88	1,814.64	1,920.00	1,360.72	1,921.00	1.00	0.05%
	10-08 -81 -81110-2220	Vrs-Health Insurance Credit	55.44	57.12	94.32	100.00	70.72	93.00	-7.00	-7.00%
	10-08 -81 -81110-2310	Health Insurance	0.00	0.00	0.00	0.00	3,055.50	11,676.00	11,676.00	0.00%
	10-08 -81 -81110-2400	Group Life Insurance	908.16	935.28	972.64	1,030.00	729.30	1,030.00	0.00	0.00%
	10-08 -81 -81110-2700	Workman'S Compensation	55.00	56.04	115.20	100.00	119.76	95.00	-5.00	-5.00%
	10-08 -81 -81110-3314	Website Management	320.00	480.00	480.00	500.00	320.00	500.00	0.00	0.00%
	10-08 -81 -81110-3316	Maintenance Of Signs	0.00	0.00	0.00	200.00	0.00	200.00	0.00	0.00%
	10-08 -81 -81110-3510	Printing	88.00	0.00	0.00	800.00	0.00	800.00	0.00	0.00%
	10-08 -81 -81110-3610	Advertising	0.00	1,809.18	237.00	1,000.00	0.00	1,000.00	0.00	0.00%
	10-08 -81 -81110-3611	Advertising-Crush Friday	6,677.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81110-3612	Advertising - Wanderlove Grant	0.00	0.00	10,009.83	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81110-5110	Electricity	5,451.29	5,213.09	4,599.32	7,000.00	2,646.11	5,500.00	-1,500.00	-21.43%
	10-08 -81 -81110-5210	Postal Services	1.15	0.00	0.00	250.00	0.00	250.00	0.00	0.00%
	10-08 -81 -81110-5230	Telecommunications	2,218.81	2,317.93	2,240.62	2,400.00	1,417.79	2,880.00	480.00	20.00%
	10-08 -81 -81110-5306	Insurance - Property	0.00	0.00	0.00	600.00	0.00	1,000.00	400.00	66.67%
	10-08 -81 -81110-5450	Rent-Re Tax	16,900.56	17,953.62	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81110-TBD	Real Estate Tax On Lease	0.00	0.00	0.00	0.00	0.00	300.00	300.00	100.00%
	10-08 -81 -81110-5510	Mileage	583.98	681.80	31.05	1,000.00	115.92	1,000.00	0.00	0.00%
	10-08 -81 -81110-5530	Lodging & Meals	272.65	321.40	0.00	1,800.00	670.00	1,800.00	0.00	0.00%
	10-08 -81 -81110-5540	Seminars & Tuitions	787.25	252.00	90.00	1,000.00	892.88	1,000.00	0.00	0.00%
	10-08 -81 -81110-5810	Dues	0.00	300.00	250.00	1,000.00	455.00	1,500.00	500.00	50.00%
	10-08 -81 -81110-5811	Central Va Small Bus Development Ctr	0.00	0.00	0.00	500.00	500.00	7,616.00	7,116.00	1423.20%
	10-08 -81 -81110-6001	Office Supplies	199.69	472.08	435.23	800.00	0.00	800.00	0.00	0.00%
	10-08 -81 -81110-6012	Promotion Supplies	130.38	1,280.90	52.88	2,500.00	821.25	2,500.00	0.00	0.00%
	10-08 -81 -81110-8114	It Equipment	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
	DEPT. OF ECONOMIC DEVELOPMENT		**121,278.77**	**121,189.62**	**110,962.83**	**120,418.00**	**80,046.79**	**142,107.00**	**21,689.00**	**18.01%**
81111	CENTRAL VA ECON DEVELOP PSHIP									
	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	0.00	0.00%
	CENTRAL VA ECON DEVELOP PSHIP		**10,000.00**	**10,000.00**	**10,000.00**	**10,000.00**	**10,000.00**	**10,000.00**	**0.00**	**0.00%**
81300	FOOTHILLS HOUSING CORP. (FORMERLY RAP BET HOUSING)									
	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	0.00	0.00%
	FOOTHILLS HOUSING CORP. (FORMERLY RAP BET HOUSING)		**7,000.00**	**7,000.00**	**7,000.00**	**7,000.00**	**7,000.00**	**7,000.00**	**0.00**	**0.00%**
81301	AGING TOGETHER								0.00	0.00%
	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	0.00	0.00%

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	AGING TOGETHER		**3,000.00**	**3,000.00**	**3,000.00**	**3,000.00**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**
81400	BOARD OF ZONING APPEALS									
	10-08 -81 -81400-1520	Clerical	552.00	618.00	0.00	500.00	0.00	525.00	25.00	5.00%
	10-08 -81 -81400-2100	Fica	42.22	47.26	0.00	60.00	0.00	60.00	0.00	0.00%
	10-08 -81 -81400-3213	Committee Members	390.00	660.00	540.00	960.00	750.00	1,000.00	40.00	4.17%
	10-08 -81 -81400-3214	Committee Clerical	0.00	300.00	530.00	800.00	600.00	1,000.00	200.00	25.00%
	10-08 -81 -81400-3610	Advertising	1,078.00	2,638.00	1,336.00	1,350.00	1,007.20	1,300.00	-50.00	-3.70%
	10-08 -81 -81400-5210	Postal Services	103.05	15.75	0.00	150.00	0.00	150.00	0.00	0.00%
	10-08 -81 -81400-6001	Office Supplies	80.81	0.00	140.00	100.00	27.21	100.00	0.00	0.00%
	BOARD OF ZONING APPEALS		**2,246.08**	**4,279.01**	**2,546.00**	**3,920.00**	**2,384.41**	**4,135.00**	**215.00**	**5.48%**
81401	BUILDING CODE APPEALS BOARD									
	10-08 -81 -81401-2100	Fica	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10-08 -81 -81401-3213	Committee Members	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00%
	10-08 -81 -81401-3214	Committee Clerical	0.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00%
	BUILDING CODE APPEALS BOARD		**0.00**	**0.00**	**0.00**	**400.00**	**0.00**	**400.00**	**0.00**	**0.00%**
81600	RAPPAHANNOCK-RAPIDAN PLANNING DISTRICT									
	10-08 -81 -81600-5640	General Contribution Request	10,673.80	10,673.80	10,673.80	10,833.16	10,833.16	11,314.00	480.84	4.44%
	10-08 -81 -81600-5652	Reg Housing & Homelessness Prevention	5,548.42	5,548.42	5,548.42	5,548.42	5,548.42	5,549.00	0.58	0.01%
	10-08 -81 -81600-5653	Foothills Express (Transport)	5,024.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	RAPPAHANNOCK-RAPIDAN PLANNING DISTRICT		**21,246.22**	**16,222.22**	**16,222.22**	**16,381.58**	**16,381.58**	**16,863.00**	**481.42**	**2.94%**
81601	VA Regional Transit									
	10-08 -81 -81601-5640	General Contribution Request	0.00	0.00	5,000.00	5,000.00	5,000.00	7,000.00	2,000.00	40.00%
	VA Regional Transit		**0.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**	**7,000.00**	**2,000.00**	**40.00%**
81700	GEOGRAPHIC INFORMATION SYSTEM									
	10-08 -81 -81700-3145	Data Processing-Online Gis	6,000.00	6,000.00	6,000.00	0.00	4,000.00	6,000.00	6,000.00	0.00%
	10-08 -81 -81700-3192	911 Address Maintenance	2,400.00	2,800.00	0.00	6,000.00	0.00	3,000.00	-3,000.00	-50.00%
	10-08 -81 -81700-3194	Tax Map Updates	2,975.00	2,242.50	3,378.75	3,500.00	2,252.50	8,000.00	4,500.00	128.57%
	10-08 -81 -81700-3195	Esri Software Updates	1,500.00	1,500.00	2,625.00	5,382.00	0.00	2,500.00	-2,882.00	-53.55%
	10-08 -81 -81700-3326	Maint & Support - Tablet Gis	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00%
	10-08 -81 -81700-6001	Office Supplies	276.42	0.00	0.00	300.00	0.00	0.00	-300.00	-100.00%
	GEOGRAPHIC INFORMATION SYSTEM		**13,151.42**	**12,542.50**	**12,003.75**	**16,682.00**	**6,252.50**	**21,000.00**	**4,318.00**	**25.88%**

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81800	PIEDMONT WORKFORCE NETWORK									
	10-08 -81 -81800-5640	General Contribution Request	500.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00%
	PIEDMONT WORKFORCE NETWORK		**500.00**	**500.00**	**0.00**	**500.00**	**500.00**	**500.00**	**0.00**	**0.00%**
81900	SKYLINE CAP									
	10-08 -81 -81900-5630	Skyline Cap	47,585.00	47,585.00	47,585.00	47,585.00	23,792.50	48,502.00	917.00	1.93%
	SKYLINE CAP		**47,585.00**	**47,585.00**	**47,585.00**	**47,585.00**	**23,792.50**	**48,502.00**	**917.00**	**1.93%**
82200	WATER QUALITY MANAGEMENT PROGRAM									
	10-08 -82 -82200-5646	Rappahannock River Basin	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
	WATER QUALITY MANAGEMENT PROGRAM		**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	**0.00**	**0.00%**
82400	CULPEPER SOIL & WATER									
	10-08 -82 -82400-5640	General Contribution Request	29,321.00	29,321.00	29,321.00	31,333.00	15,666.50	31,333.00	0.00	0.00%
	CULPEPER SOIL & WATER		**29,321.00**	**29,321.00**	**29,321.00**	**31,333.00**	**15,666.50**	**31,333.00**	**0.00**	**0.00%**
82500	FORESTRY SERVICE									
	10-08 -82 -82500-5640	General Contribution Request	5,941.98	5,941.98	5,941.98	5,941.98	5,941.98	5,942.00	0.02	0.00%
	FORESTRY SERVICE		**5,941.98**	**5,941.98**	**5,941.98**	**5,941.98**	**5,941.98**	**5,942.00**	**0.02**	**0.00%**
83400	NORTHERN VA 4-H									
	10-08 -83 -83400-5640	General Contribution Request	750.00	750.00	750.00	750.00	750.00	750.00	0.00	0.00%
	NORTHERN VA 4-H		**750.00**	**750.00**	**750.00**	**750.00**	**750.00**	**750.00**	**0.00**	**0.00%**
83500	EXTENSION & CONT'D ED.									
	10-08 -83 -83500-1310	Director	65,997.87	73,050.51	75,308.46	79,470.55	39,454.50	83,445.00	3,974.45	5.00%
	10-08 -83 -83500-1520	Clerical	18,375.81	19,031.40	10,656.00	20,979.00	8,010.87	23,120.00	2,141.00	10.21%
	10-08 -83 -83500-1560	Student Interns	2,742.00	2,400.00	2,718.00	2,500.00	288.00	2,520.00	20.00	0.80%
	10-08 -83 -83500-2100	Fica	1,431.91	1,455.92	839.51	1,605.00	634.86	1,765.00	160.00	9.97%
	10-08 -83 -83500-2700	Workman'S Compensation	17.00	0.00	0.00	20.00	0.00	22.00	2.00	10.00%
	10-08 -83 -83500-5230	Telecommunications	564.31	503.36	531.47	500.00	248.12	800.00	300.00	60.00%
	10-08 -83 -83500-5540	Seminars & Tuitions	1,563.85	2,638.56	130.00	1,500.00	719.19	3,000.00	1,500.00	100.00%
	10-08 -83 -83500-5651	Pesticide Program	1,014.17	941.15	1,247.16	1,875.00	597.71	1,875.00	0.00	0.00%
	10-08 -83 -83500-5810	Dues	773.50	835.95	1,010.50	1,000.00	660.83	1,200.00	200.00	20.00%
	10-08 -83 -83500-6001	Office Supplies	3,291.88	3,104.81	4,625.71	3,000.00	1,002.25	3,000.00	0.00	0.00%
	10-08 -83 -83500-6009	Vehicle/Equipment Maintenance	325.90	179.52	20.00	2,500.00	961.74	2,500.00	0.00	0.00%
	10-08 -83 -83500-6020	Books & Subscriptions	118.00	180.00	72.43	500.00	309.95	500.00	0.00	0.00%

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	EXTENSION & CONT'D ED.		**96,216.20**	**104,321.18**	**97,159.24**	**115,449.55**	**52,888.02**	**123,747.00**	**8,297.45**	**7.19%**
91100	CONTINGENCY FUND									
	10-09 -91 -91100-9200	Contingency - General Operations	0.00	0.00	0.00	133,215.48	0.00	270,019.00	136,803.52	102.69%
	10-09 -91 -91100-9202	Contingency - Accumulated Leave	0.00	0.00	0.00	25,000.00	0.00	27,000.00	2,000.00	8.00%
	10-09 -91 -91100-9203	Contingency - Insurance Increase	0.00	0.00	0.00	20,000.00	0.00	0.00	-20,000.00	-100.00%
	10-09 -91 -91100-9204	Contingency - Unemployment	0.00	0.00	0.00	50,000.00	0.00	0.00	-50,000.00	-100.00%
	10-09 -91 -91100-9205	American Rescue Plan Act Of 2021	0.00	0.00	0.00	2,048,889.00	0.00	0.00	-2,048,889.00	-100.00%
	CONTINGENCY FUND		**0.00**	**0.00**	**0.00**	**2,277,104.48**	**0.00**	**297,019.00**	**-1,980,085.48**	**-86.96%**
92100	REVENUE REFUNDS									
	10-09 -91 -92100-5830	Refund Building Permits Fees	206.25	1,208.35	281.26	1,000.00	75.00	1,000.00	0.00	0.00%
	10-09 -91 -92100-5831	Refund Soil & Erosion Bond	0.00	0.00	0.00	0.00	26,801.45	0.00	0.00	0.00%
	10-09 -91 -92100-5832	Refund Zoning Application Fee	25.00	0.00	300.00	2,000.00	0.00	2,000.00	0.00	0.00%
	10-09 -91 -92100-5834	Refund Miscellaneous	123.00	0.40	1,300.00	1,500.00	0.00	1,500.00	0.00	0.00%
	10-09 -91 -92100-5840	Refund Land Use Fees	50.00	0.00	50.00	500.00	0.00	500.00	0.00	0.00%
	10-09 -91 -92100-5860	Refund Taxes/Interest	2,955.96	0.00	0.00	500.00	0.00	500.00	0.00	0.00%
	10-09 -91 -92100-5884	Refund Miscellaneous	1,963.51	3,148.53	350.00	500.00	0.00	500.00	0.00	0.00%
	10-09 -91 -92100-5885	Refund Animal Adoption Fee	635.00	435.00	120.00	500.00	75.00	500.00	0.00	0.00%
	REVENUE REFUNDS		**5,958.72**	**4,792.28**	**2,401.26**	**6,500.00**	**26,951.45**	**6,500.00**	**0.00**	**0.00%**
95110	2020 Financing									
	10-09 -95 -95110-9130	Bond Issuance Costs	0.00	145,613.75	0.00	0.00	0.00	0.00	0.00	0.00%
	2020 Financing		**0.00**	**145,613.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
96100	TRANSFERS									
	10-09 -96 -96100-9823	Schools - Transfers	8,528,378.03	8,866,420.40	8,531,408.62	9,692,040.00	6,420,928.44	9,692,040.00	0.00	0.00%
	10-09 -96 -96100-9825	Vpa - Transfers	461,294.73	463,441.77	483,746.99	596,846.00	397,938.67	663,494.00	66,648.00	11.17%
	10-09 -96 -96100-9826	Csa - Transfers	701,837.86	676,601.33	611,329.78	710,431.00	316,894.48	750,000.00	39,569.00	5.57%
	10-09 -96 -96100-9828	Cip Fund - Transfers	0.00	1,300,845.80	0.00	1,595,630.33	197,075.02	503,000.00	-1,092,630.33	-68.48%
	10-09 -96 -96100-9832	Transfers To School Cip Fd	452,994.84	1,319,277.30	394,138.39	103,461.03	0.00	0.00	-103,461.03	-100.00%
	10-09 -96 -96100-9835	Transfer To Schl Debt Fin Cip	0.00	0.00	6,639,524.09	1,282,008.57	604,883.31	0.00	-1,282,008.57	-100.00%
	10-09 -96 -96100-9836	Transfer To County Fin Cip	0.00	0.00	3,117,935.65	326,700.34	381,474.97	2,540,264.00	2,213,563.66	677.55%
	10-09 -96 -96100-9840	Debt Service - Transfers	1,488,661.38	9,425,387.35	1,073,941.81	1,727,498.79	1,718,980.36	1,726,954.00	-544.79	-0.03%
	TRANSFERS		**11,633,166.84**	**22,051,973.95**	**20,852,025.33**	**16,034,616.06**	**10,038,175.25**	**15,875,752.00**	**-158,864.06**	**-0.99%**
GENERAL FUND			**22,911,790.97**	**34,627,375.95**	**33,633,075.47**	**32,476,141.98**	**19,453,588.69**	**30,647,440.00**	**-1,828,701.98**	**-5.63%**

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TOT TOURISM FUND										
81902	TOURISM									
	11-08 -81 -81902-3157	Consultant	0.00	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11-08 -81 -81902-3314	Website Management	640.00	480.00	575.17	500.00	0.00	500.00	0.00	0.00%
	11-08 -81 -81902-3510	Printing	5,558.45	4,307.50	831.00	7,550.00	224.00	7,550.00	0.00	0.00%
	11-08 -81 -81902-3610	Advertising	29,986.18	23,777.15	27,346.46	23,225.00	19,630.18	23,225.00	0.00	0.00%
	11-08 -81 -81902-5210	Postal Services	2,127.20	1,257.01	472.24	2,000.00	653.44	2,000.00	0.00	0.00%
	11-08 -81 -81902-5450	Rent	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11-08 -81 -81902-5540	Seminars & Tuitions	1,756.56	1,946.27	130.08	3,000.00	761.01	3,000.00	0.00	0.00%
	11-08 -81 -81902-5810	Dues	3,835.00	2,425.00	2,785.00	3,545.00	1,816.17	3,545.00	0.00	0.00%
	11-08 -81 -81902-6001	Office Supplies	179.88	179.88	214.35	180.00	59.96	180.00	0.00	0.00%
	11-08 -81 -81902-6012	Promotion Supplies	5,225.00	9,560.90	7,207.70	10,000.00	7,507.08	10,000.00	0.00	0.00%
	11-08 -81 -81902-8504	Signage	3,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	TOURISM		**53,278.27**	**65,183.71**	**39,562.00**	**50,000.00**	**30,651.84**	**50,000.00**	**0.00**	**0.00%**
81903	Germanna Found Heritage Promotion Venture									
	11-08 -81 -81903-5530	Lodging & Meals	2,727.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11-08 -81 -81903-5810	Dues & Assoc. Memberships	184.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11-08 -81 -81903-6000	Materials & Supplies	238.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11-08 -81 -81903-6008	Vehicle/Equipment Fuel	144.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Germanna Found Heritage Promotion Venture		**3,294.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
96100	TRANSFERS									
	11-09 -96 -96100-9829	Transfer To Gf	35,247.61	33,086.29	0.00	55,000.00	0.00	62,500.00	7,500.00	13.64%
	TRANSFERS		**35,247.61**	**33,086.29**	**0.00**	**55,000.00**	**0.00**	**62,500.00**	**7,500.00**	**13.64%**
TOT TOURISM FUND			**91,820.33**	**98,270.00**	**39,562.00**	**105,000.00**	**30,651.84**	**112,500.00**	**7,500.00**	**7.14%**
COVID GRANTS FUND			**0.00**	**122,844.34**	**2,284,212.97**	**0.00**	**40.00**	**0.00**	**0.00**	**0.00%**
VIRGINIA PUBLIC ASSISTANCE FUND										
53110	WELFARE ADMINISTRATION									
	25-05 -53 -53110-9000	Welfare Administration	2,419,777.95	2,567,063.42	2,548,863.10	1,586,686.00	1,668,758.91	1,709,323.00	122,637.00	7.73%
	WELFARE ADMINISTRATION		**2,419,777.95**	**2,567,063.42**	**2,548,863.10**	**1,586,686.00**	**1,668,758.91**	**1,709,323.00**	**122,637.00**	**7.73%**
53111	Assistance Payments									
	25-05 -53 -53111-9000	Other Uses Of Funds	0.00	0.00	0.00	1,440,584.00	0.00	1,432,513.00	-8,071.00	-0.56%

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	Assistance Payments		**0.00**	**0.00**	**0.00**	**1,440,584.00**	**0.00**	**1,432,513.00**	**-8,071.00**	**-0.56%**
53112	Purchased Services									
	25-05 -53 -53112-9000	Other Uses Of Funds	0.00	0.00	0.00	76,573.00	0.00	0.00	-76,573.00	-100.00%
	Purchased Services		**0.00**	**0.00**	**0.00**	**76,573.00**	**0.00**	**0.00**	**-76,573.00**	**-100.00%**
VIRGINIA PUBLIC ASSISTANCE (VPA)FUND			**2,419,777.95**	**2,567,063.42**	**2,548,863.10**	**3,103,843.00**	**1,668,758.91**	**3,141,836.00**	**37,993.00**	**1.22%**
CHILDREN'S SERVICE ACT (CSA) FUND										
53500	COMPREHENSIVE SERVICE ACT									
	26-05 -53 -53500-9000	Comprehensive Service Act	2,178,183.75	2,113,898.23	1,844,905.90	2,219,593.00	711,771.21	2,300,000.00	80,407.00	3.62%
	COMPREHENSIVE SERVICE ACT		**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**711,771.21**	**2,300,000.00**	**80,407.00**	**3.62%**
CSA FUND			**2,178,183.75**	**2,113,898.23**	**1,844,905.90**	**2,219,593.00**	**711,771.21**	**2,300,000.00**	**80,407.00**	**3.62%**
DEBT SERVICE FUND										
Various	All Prior Debt Payments									
	40-09 -95 -95109-9110	Principal - Debt Service	1,217,416.94	8,972,490.00	310,000.00	0.00	0.00	0.00	0.00	0.00%
	40-09 -95 -95109-9120	Interest - Debt Service	243,712.11	425,365.02	9,300.00	0.00	0.00	0.00	0.00	0.00%
	Pub Improv Ref Bond,2017		**1,461,129.05**	**9,397,855.02**	**319,300.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
95200	Capital Lease- Election Equipment									
	40-09 -95 -95200-9111	Principal - Capital Lease	23,761.16	24,472.00	25,203.32	25,956.90	25,956.90	26,733.00	776.10	2.99%
	40-09 -95 -95200-9121	Interest - Capital Lease	3,771.17	3,060.33	2,329.01	1,575.43	1,575.43	799.00	-776.43	-49.28%
	Capital Lease- Election Equipment		**27,532.33**	**27,532.33**	**27,532.33**	**27,532.33**	**27,532.33**	**27,532.00**	**-0.33**	**0.00%**
95201	Series 2020A Public Fac Lease Rev Bond									
	40-09 -95 -95201-9110	Principal - Debt Service	0.00	0.00	0.00	453,000.00	453,000.00	466,000.00	13,000.00	2.87%
	40-09 -95 -95201-9120	Interest - Debt Service	0.00	0.00	297,416.67	498,000.00	498,000.00	484,411.00	-13,589.00	-2.73%
	Series 2020A Public Fac Lease Rev Bond		**0.00**	**0.00**	**297,416.67**	**951,000.00**	**951,000.00**	**950,411.00**	**-589.00**	**-0.06%**
95202	Series 2020B Public Fac Lease Rev Bond									
	40-09 -95 -95202-9110	Principal - Debt Service	0.00	0.00	122,000.00	110,000.00	110,000.00	112,000.00	2,000.00	1.82%
	40-09 -95 -95202-9120	Interest - Debt Service	0.00	0.00	23,000.52	35,621.10	35,621.10	33,014.00	-2,607.10	-7.32%
	Series 2020B Public Fac Lease Rev Bond		**0.00**	**0.00**	**145,000.52**	**145,621.10**	**145,621.10**	**145,014.00**	**-607.10**	**-0.42%**

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95203	Series 2020C Public Fac Lease Rev Bond									
	40-09 -95 -95203-9110	Principal - Debt Service	0.00	0.00	172,000.00	433,000.00	433,000.00	444,000.00	11,000.00	2.54%
	40-09 -95 -95203-9120	Interest - Debt Service	0.00	0.00	91,579.49	149,231.60	149,231.60	138,883.00	-10,348.60	-6.93%
	Series 2020C Public Fac Lease Rev Bond		**0.00**	**0.00**	**263,579.49**	**582,231.60**	**582,231.60**	**582,883.00**	**651.40**	**0.11%**
95204	PRINCIPAL CAP LEASE MOORE BLDG									
	40-09 -95 -95204-5442	Real Estate Taxes	0.00	0.00	0.00	0.00	279.53	0.00	0.00	0.00%
	40-09 -95 -95204-9111	Principal-Cap Lease Moore Bldg	0.00	0.00	11,112.65	21,113.76	12,315.80	21,114.00	0.24	0.00%
	40-09 -95 -95204-9121	Interest-Cap Lease Moore Bldg	0.00	0.00	10,000.15	0.00	0.00	0.00	0.00	0.00%
	PRINCIPAL CAP LEASE MOORE BLDG		**0.00**	**0.00**	**21,112.80**	**21,113.76**	**12,595.33**	**21,114.00**	**0.24**	**0.00%**
DEBT SERVICE FUND			**1,488,661.38**	**9,425,387.35**	**1,073,941.81**	**1,727,498.79**	**1,718,980.36**	**1,726,954.00**	**-544.79**	**-0.03%**
SCHOOL OPERATING FUND										
61000	SCHOOL - INSTRUCTION									
	23-06 -61 -61000-9000	Instruction - General Operation	14,716,154.28	14,818,384.15	14,666,934.83	15,436,704.00	9,079,987.26	16,315,704.00	879,000.00	5.69%
	23-06 -61 -61000-9006	Instruction-Geer/Vision	0.00	0.00	0.00	4,245.00	67,380.09	0.00	-4,245.00	-100.00%
	23-06 -61 -61000-9007	Instruction-Esser I And Ii	0.00	0.00	0.00	1,584,201.00	1,163,571.51	1,305,394.00	-278,807.00	-17.60%
	23-06 -61 -61000-9008	Instruction-After School	0.00	0.00	0.00	0.00	90,518.31	0.00	0.00	0.00%
	SCHOOL - INSTRUCTION		**14,716,154.28**	**14,818,384.15**	**14,666,934.83**	**17,025,150.00**	**10,401,457.17**	**17,621,098.00**	**595,948.00**	**3.50%**
62000	SCHOOL - ADMIN, ATTEND, & HEALTH									
	23-06 -62 -62000-9000	Admin, Attend, & Health - General	1,137,770.24	1,148,561.79	1,207,921.76	1,280,810.00	829,487.90	1,352,009.00	71,199.00	5.56%
	SCHOOL - ADMIN, ATTEND, & HEALTH		**1,137,770.24**	**1,148,561.79**	**1,207,921.76**	**1,280,810.00**	**829,487.90**	**1,352,009.00**	**71,199.00**	**5.56%**
63000	SCHOOL - PUPIL TRANSPORTATION									
	23-06 -63 -63000-9000	Pupil Transportation - General	1,362,543.62	1,508,384.71	1,456,622.32	1,578,727.45	1,263,306.64	1,686,575.00	107,847.55	6.83%
	SCHOOL - PUPIL TRANSPORTATION		**1,362,543.62**	**1,508,384.71**	**1,456,622.32**	**1,578,727.45**	**1,263,306.64**	**1,686,575.00**	**107,847.55**	**6.83%**
64000	SCHOOL - OPERATIONS & MAINTENANCE									
	23-06 -64 -64000-9000	Operations & Maintenance - General	1,948,780.34	2,121,214.94	2,093,587.76	2,114,943.00	1,360,632.25	2,536,584.00	421,641.00	19.94%
	23-06 -64 -64000-9001	Oper & Maint-Geer/Vision	0.00	0.00	0.00	101,230.00	23,645.99	0.00	-101,230.00	-100.00%
	23-06 -64 -64000-9002	Oper & Maint-Esser I And Ii	0.00	0.00	0.00	90,000.00	81,147.60	60,000.00	-30,000.00	-33.33%
	SCHOOL - OPERATIONS & MAINTENANCE		**1,948,780.34**	**2,121,214.94**	**2,093,587.76**	**2,306,173.00**	**1,465,425.84**	**2,596,584.00**	**290,411.00**	**12.59%**
66000	SCHOOL-FACILITIES									

Madison County, Virginia
Fiscal Year 2023 Budget-Expenditures by Fund, Cost Center and Account
with Comparisons

FUND/ COST CENTER #	COST CENTER/ACCOUNT #	ACCOUNT DESCRIPTION	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY23 Budget FY23 Budget	$ Change	% Change
	23-06-66-66000-9000	Facilities	0.00	0.00	0.00	0.00	0.00	1,472,629.00	1,472,629.00	0.00%
	SCHOOL-FACILITIES		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,472,629.00**	**1,472,629.00**	**0.00%**
68000	SCHOOL - TECHNOLOGY									
	23-06 -68 -68000-9000	Technology	680,961.87	723,275.67	863,389.97	924,441.00	549,783.35	675,914.00	-248,527.00	-26.88%
	23-06 -68 -68000-9001	Technology-Geer/Vision	0.00	0.00	0.00	126,984.00	52,128.29	0.00	-126,984.00	-100.00%
	SCHOOL - TECHNOLOGY		**680,961.87**	**723,275.67**	**863,389.97**	**1,051,425.00**	**601,911.64**	**675,914.00**	**-375,511.00**	**-35.71%**
69000	SCHOOL - NON-INSTRUCTIONAL OPERATION									
	23-06 -69 -69000-9000	Non-Instructional General Operation	48,034.11	45,176.45	55,242.26	55,555.00	45,005.74	55,555.00	0.00	0.00%
	SCHOOL - NON-INSTRUCTIONAL OPERATION		**48,034.11**	**45,176.45**	**55,242.26**	**55,555.00**	**45,005.74**	**55,555.00**	**0.00**	**0.00%**
SCHOOL OPERATING FUND			**19,894,244.46**	**20,364,997.71**	**20,343,698.90**	**23,297,840.45**	**14,606,594.93**	**25,460,364.00**	**2,162,523.55**	**9.28%**
SCHOOL FOOD SERVICE FUND										
65000	SCHOOL - SCHOOL FOOD									
	24-06 -65 -65000-3161	Bank Service Charges	231.43	186.88	0.00	0.00	65.00	0.00	0.00	0.00%
	24-06 -65 -65000-9000	School - School Food	922,430.73	1,008,877.44	1,120,863.68	896,500.00	748,403.82	1,266,500.00	370,000.00	41.27%
	SCHOOL - SCHOOL FOOD		**922,662.16**	**1,009,064.32**	**1,120,863.68**	**896,500.00**	**748,468.82**	**1,266,500.00**	**370,000.00**	**41.27%**
SCHOOL FOOD SERVICE FUND			**922,662.16**	**1,009,064.32**	**1,124,009.42**	**896,500.00**	**748,468.82**	**1,266,500.00**	**370,000.00**	**41.27%**
ALL OPERATING FUNDS			**49,907,141.00**	**70,328,901.32**	**62,892,269.57**	**63,826,417.22**	**38,938,854.76**	**64,655,594.00**	**829,176.78**	**1.30%**

Capital Funds

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

County Capital Asset Replacement (CARP) Fund

The County CARP Fund manages sources and uses of funds set aside for asset replacements and small capital projects.

County Capital Improvements (CIP)Fund

Thec County CIP Funds manages sources and uses of funds set aside for major capital improvements.

Schools Capital Funds

The School Board Capital Funds manage sources and uses of funds that the School Board has set aside for all capital replacements and capital improvements.

Madison County, Virginia
Fiscal Year 2023 Budget-Capital Revenue Budget
with Comparisons

FUND	Account #	Account Description	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY23 Budget FY23 Budget	$ Change	% Change
CAPITAL ASSET REPLACEMENT (CARP) FUND										
	410510	Transfers General Fund	0.00	1,300,845.80	0.00	1,595,630.33	197,075.02	503,000.00	-1,092,630.33	-68.48%
	410518	Transfer From Covid Grants Fund	0.00	0.00	200,687.26	0.00	0.00	0.00	0.00	0.00%
	499999	Use Of Fund Balance	0.00	0.00	0.00	0.00	0.00	630,000.00	630,000.00	0.00%
CAPITAL ASSET REPLACEMENT (CARP) FUND			**0.00**	**1,300,845.80**	**200,687.26**	**1,595,630.33**	**197,075.02**	**1,133,000.00**	**-462,630.33**	**-28.99%**
COUNTY CAPITAL IMPROVEMENTS FUND										
	410510	Transfers General Fund-Arpa	0.00	0.00	3,117,935.65	439,710.34	381,474.97	2,540,264.00	2,100,553.66	477.71%
	499999	Use Of Fund Balance - Debt Proceeds	0.00	0.00	0.00	0.00	0.00	3,397,510.00	3,397,510.00	0.00%
COUNTY CAPITAL IMPROVEMENTS FUND			**0.00**	**0.00**	**3,117,935.65**	**439,710.34**	**381,474.97**	**5,937,774.00**	**5,498,063.66**	**1250.38%**
SCHOOLS ALL CAPITAL FUNDS										
	150101	Interest School Capital	10.24	0.00	452.34	0.00	0.00	0.00	0.00	0.00%
	410510	Transfers General Fund	452,994.84	1,319,276.18	7,033,662.48	1,272,459.60	604,883.31	0.00	-1,272,459.60	-100.00%
	410516	Transfer From School Lottery Fund	1,894.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	499999	Use Of Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
SCHOOLS ALL CAPITAL FUNDS			**454,899.21**	**1,319,276.18**	**7,034,114.82**	**1,272,459.60**	**604,883.31**	**0.00**	**-1,272,459.60**	**-100.00%**
TOTAL ALL CAPITAL FUNDS			**454,899.21**	**2,620,121.98**	**10,352,737.73**	**3,307,800.27**	**1,183,433.30**	**7,070,774.00**	**3,762,973.73**	**113.76%**

Madison County, Virginia
Fiscal Year 2023 Budget-Capital Expenditure Budget
with Comparisons

FUND	Cost Center/Account Number	Account Description	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY22 Projected Additional Actual	FY22 Return to General Fund	FY22 Close to Fund Balance	FY23 Budget FY23 Projected Rollover	FY23 Budget New Funding	FY23 Total Budget
CAPITAL ASSET REPLACEMENT (CARP) FUND													
12510	DATA PROCESSING AND TECHNOLOGY												
	30-01 -12 -12510-3148	Consulting Svcs - It Assessment	0.00	0.00	29,793.75	45,206.25	56,019.16	-10,812.91	0.00	0.00	0.00	0.00	0.00
	30-01 -12 -12510-8108	Capital Improvement Fund Equipment - Oth	0.00	0.00	34,528.88	100,153.12	62,234.35	0.00	37,918.77	0.00	0.00	100,000.00	100,000.00
	30-01 -12 -12510-8119	Network Upgrades	0.00	0.00	0.00	4,360.88	183.99	0.00	4,176.89	0.00	0.00	0.00	0.00
	DATA PROCESSING AND TECHNOLOGY		**0.00**	**0.00**	**64,322.63**	**149,720.25**	**118,437.50**	**-10,812.91**	**42,095.66**	**0.00**	**0.00**	**100,000.00**	**100,000.00**
22100	COMMONWEALTH ATTORNEY												
	30-02 -22 -22100-8117	Purchased Software	0.00	0.00	5,625.00	15,750.00	15,750.00	0.00	0.00	0.00	0.00	33,000.00	33,000.00
	COMMONWEALTH ATTORNEY		**0.00**	**0.00**	**5,625.00**	**15,750.00**	**15,750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**33,000.00**	**33,000.00**
31200	SHERIFF												
	30-03 -31 -31200-8106	Motor Vehicles	0.00	0.00	0.00	319,689.64	133,919.94	177,117.76	8,651.94	0.00	0.00	110,000.00	110,000.00
	30-03 -31 -31200-8108	Equipment-Other-Drones	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
	SHERIFF		**0.00**	**0.00**	**0.00**	**319,689.64**	**133,919.94**	**177,117.76**	**8,651.94**	**0.00**	**0.00**	**140,000.00**	**140,000.00**
31401	EMERGENCY OPERATIONS CENTER												
	30-03 -31 -31401-8108	Equipment-Other	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	SHERIFF		**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
32600	EMS												
	30-03 -32 -32600-8106 Move	Motor Vehicles	0.00	0.00	4,152.00	45,356.35	0.00	45,356.35	0.00	0.00	0.00	0.00	0.00
	30-03 -32 -32600-8236	Tenant Leasehold Improvements	0.00	0.00	8,760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMS		**0.00**	**0.00**	**12,912.00**	**45,356.35**	**0.00**	**45,356.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
43200	FACILITIES & MAINTENANCE												
	30-04 -42 -43200-8112	Hvac Replacements	0.00	0.00	3,885.78	36,114.22	0.00	0.00	36,114.22	0.00	0.00	40,000.00	40,000.00
	30-04 -42 -43200-8115	Equipment Replacement (Cap Bud)	0.00	0.00	7,771.56	32,228.44	0.00	0.00	32,228.44	0.00	0.00	0.00	0.00
	30-04 -42 -43200-8116	Parking Lot Paving	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00	0.00	10,000.00	10,000.00
	30-04 -42 -43200-8240	Building/Infrastructure Dev.	0.00	0.00	0.00	40,000.00	0.00	0.00	40,000.00	0.00	0.00	80,000.00	80,000.00
	FACILITIES & MAINTENANCE		**0.00**	**0.00**	**11,657.34**	**128,342.66**	**0.00**	**0.00**	**128,342.66**	**0.00**	**0.00**	**130,000.00**	**130,000.00**
94201	Public Safety Radio Syst - Towers & Equipment												
	30-09 -92 -94201-8000	Capital Outlay	0.00	1,242,496.50	14,377.50	50,100.50	0.00	0.00	50,100.50	0.00	0.00	0.00	0.00
	Public Safety Radio Syst - Towers & Equipment		**0.00**	**1,242,496.50**	**14,377.50**	**50,100.50**	**0.00**	**0.00**	**50,100.50**	**0.00**	**0.00**	**0.00**	**0.00**
94203	EMS STATION												
	30-09 -92 -94203-8000	Ems Station Site Selection Study	0.00	0.00	0.00	519,800.00	19,800.00	0.00	0.00	500,000.00	0.00	500,000.00	500,000.00
	EMS STATION		**0.00**	**0.00**	**0.00**	**519,800.00**	**19,800.00**	**0.00**	**0.00**	**500,000.00**	**0.00**	**500,000.00**	**500,000.00**
94225	MASTER CIP/ASSET MGMT PLAN CO/SB ASSESS												
	30-09 -92 -94225-8000	Master Cip/Asset Mgmt Plan Co/Sb Assess	0.00	0.00	6,292.50	16,877.50	600.00	0.00	16,277.50	0.00	0.00	60,000.00	60,000.00

Madison County, Virginia
Fiscal Year 2023 Budget-Capital Expenditure Budget
with Comparisons

FUND	Cost Center/Account Number	Account Description	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY22 Projected Additional Actual	FY22 Return to General Fund	FY22 Close to Fund Balance	FY23 Budget FY23 Projected Rollover	FY23 Budget New Funding	FY23 Total Budget
	MASTER CIP/ASSET MGMT PLAN CO/SB ASSESS		**0.00**	**0.00**	**6,292.50**	**16,877.50**	**600.00**	**0.00**	**16,277.50**	**0.00**	**0.00**	**60,000.00**	**60,000.00**
94250	ERP Replacement Tyler												
	30-09 -92 -94250-8000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30-09 -92 -94250-8130	Software Licenses	0.00	0.00	151,316.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30-09 -92 -94250-8131	Software Implementation	0.00	0.00	36,821.04	150,302.96	71,494.35	38,654.71	-0.01	40,153.91	40,153.91	0.00	40,153.91
	30-09 -92 -94250-8132	Software Data Conversion	0.00	0.00	0.00	27,800.00	0.00	0.00	0.00	27,800.00	27,800.00	0.00	27,800.00
	30-09 -92 -94250-8133	Software Installation Fee	0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30-09 -92 -94250-8134	Software Project Mgmt	0.00	0.00	2,500.00	20,972.00	0.00	0.00	0.00	20,972.00	20,972.00	0.00	20,972.00
	30-09 -92 -94250-8135	Software Secure Sign	0.00	0.00	0.00	1,650.00	0.00	0.00	0.00	1,650.00	1,650.00	0.00	1,650.00
	30-09 -92 -94250-8136	Software Travel-Consult	0.00	0.00	0.00	56,170.00	0.00	0.00	0.00	56,170.00	56,170.00	0.00	56,170.00
	30-09 -92 -94250-8137	Munis Analytics & Reporting	0.00	0.00	3,199.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30-09 -92 -94250-8138	Erp Proj Mgmt Services Prj Mgr Consultant	0.00	0.00	7,300.00	2,700.00	37,316.25	18,658.13	0.00	-53,274.38	-53,274.38	170,000.00	116,725.62
	ERP Replacement Tyler		**0.00**	**0.00**	**208,636.04**	**259,594.96**	**108,810.60**	**57,312.83**	**0.00**	**93,471.53**	**93,471.53**	**170,000.00**	**263,471.53**
94251	ERP Replacement Avenity												
	30-09 -92 -94251-8131	Software Implementation	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ERP Replacement Avenity		**0.00**	**0.00**	**40,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
94252	ERP Replacement Laserfiche												
	30-09 -92 -94252-8130	Software Licenses	0.00	0.00	25,928.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30-09 -92 -94252-8131	Software Implementation	0.00	0.00	26,778.12	26,778.03	0.00	0.00	0.00	26,778.03	26,778.03	0.00	26,778.03
	ERP Replacement Laserfiche		**0.00**	**0.00**	**52,706.52**	**26,778.03**	**0.00**	**0.00**	**0.00**	**26,778.03**	**26,778.03**	**0.00**	**26,778.03**
94253	ERP Replacement IT Equip/Lic												
	30-09 -92 -94253-3323	Maintenance & Support Contracts	0.00	0.00	21,586.08	0.00	3,870.00	0.00	0.00	-3,870.00	-3,870.00	0.00	-3,870.00
	30-09 -92 -94253-8103	It Equipment	0.00	0.00	47,133.88	13,620.44	0.00	0.00	0.00	13,620.44	13,620.44	0.00	13,620.44
	30-09 -92 -94253-8130	Software Licenses	0.00	0.00	15,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ERP Replacement IT Equip/Lic		**0.00**	**0.00**	**84,624.96**	**13,620.44**	**3,870.00**	**0.00**	**0.00**	**9,750.44**	**9,750.44**	**0.00**	**9,750.44**
Projects completed or transferred			125,724.80	93,059.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL ASSET REPLACEMENT (CARP) FUND			**125,724.80**	**1,335,555.64**	**501,154.49**	**1,595,630.33**	**401,188.04**	**268,974.03**	**295,468.26**	**630,000.00**	**130,000.00**	**1,133,000.00**	**1,263,000.00**
COUNTY CAPITAL IMPROVEMENTS FUND													
94201	Public Safety Radio Syst - Towers & Equipment												
	36-09 -92 -94201-8000	Capital Outlay	0.00	0.00	1,991,794.40	113,010.00	51,500.00	61,510.00	0.00	0.00	0.00	3,397,510.00	3,397,510.00
	Public Safety Radio Syst - Towers & Equipment		**0.00**	**0.00**	**1,991,794.40**	**113,010.00**	**51,500.00**	**61,510.00**	**0.00**	**0.00**	**0.00**	**3,397,510.00**	**3,397,510.00**
94202	Public Radio System-Proj Mgmt Svcs												
	36-09 -92 -94202-8000	Capital Outlay	0.00	0.00	32,737.46	164,636.54	12,547.13	152,089.41	0.00	0.00	0.00	0.00	0.00
	Public Radio System-Proj Mgmt Svcs		**0.00**	**0.00**	**32,737.46**	**164,636.54**	**12,547.13**	**152,089.41**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Madison County, Virginia
Fiscal Year 2023 Budget-Capital Expenditure Budget
with Comparisons

FUND	Cost Center/Account Number	Account Description	Prior Fiscal Years Actual Expenditures FY19	FY20	FY21	Current Year-to-Date as of March 11, 2022 FY22 Budget	FY22 Actual	FY22 Projected Additional Actual	FY22 Return to General Fund	FY22 Close to Fund Balance	FY23 Budget FY23 Projected Rollover	FY23 Budget New Funding	FY23 Total Budget
94221	Admin Bldg-Thrift Road Consolidation												
	36-09 -92 -94221-3140	Engineering/Architectural Services	0.00	0.00	92,021.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-3510	Printing-Gen. Printing Serv. Provided By	0.00	0.00	125.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8601	Construction Contract	0.00	0.00	920,018.97	121,940.55	146,887.71	-24,947.16	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8605	Furniture And Fixtures	0.00	0.00	14,515.40	320.19	7,386.97	-7,066.78	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8606	Admin Bldg Project	0.00	0.00	12,732.09	1,356.22	3,128.41	-1,772.19	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8607	Admin Bldg Project	0.00	0.00	1,059.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8608	Admin Bldg Project	0.00	0.00	3,595.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8610	Moving Costs(Bldg)	0.00	0.00	2,089.20	4,354.97	1,590.00	2,764.97	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8618	Owner Direct Purchase	0.00	0.00	26,338.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	36-09 -92 -94221-8619	Other Costs Contingency	0.00	0.00	20,908.13	34,091.87	0.00	31,021.16	3,070.71	0.00	0.00	0.00	0.00
	Admin Bldg-Thrift Road Consolidation		**0.00**	**0.00**	**1,093,403.79**	**162,063.80**	**158,993.09**	**0.00**	**3,070.71**	**0.00**	**0.00**	**0.00**	**0.00**
99999	Broadband												
	36-09-92-99999-8000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,540,264.00	2,540,264.00
	Broadband		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,540,264.00**	**2,540,264.00**
COUNTY CAPITAL IMPROVEMENTS FUND			**0.00**	**0.00**	**3,117,935.65**	**439,710.34**	**223,040.22**	**213,599.41**	**3,070.71**	**0.00**	**0.00**	**5,937,774.00**	**5,937,774.00**
SCHOOLS ALL CAPITAL FUNDS													
SCHOOL LOTTERY Sum			1,894.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHOOL CAPITAL Sum			398,673.12	1,337,454.99	43,645.65	103,461.03	0.00	0.00	103,461.03	0.00	0.00	0.00	0.00
School D Madison Primary School Renovation Total			0.00	0.00	6,877,541.96	1,168,998.57	21,936.51	520,062.06	627,000.00	0.00	0.00	0.00	0.00
SCHOOLS ALL CAPITAL FUNDS			**400,567.25**	**1,337,454.99**	**6,921,187.61**	**1,272,459.60**	**21,936.51**	**520,062.06**	**730,461.03**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL ALL CAPITAL FUNDS			**526,292.05**	**2,673,010.63**	**10,540,277.75**	**3,307,800.27**	**646,164.77**	**1,002,635.50**	**1,029,000.00**	**630,000.00**	**130,000.00**	**7,070,774.00**	**7,200,774.00**

Madison County, Virginia

Fiscal Year 2023 Budget Development
Capital Improvement Plan - 5 Years

	Department	Category	Description		Projected FY23		Projected FY24		Projected FY25		Projected FY26		Projected FY27		Total	Notes
	Sources of Funds															
			Grant Funds	G	2,540,264	G	-	G	-	G	-	G	-	G	2,540,264	ARPA Funds for Broadband
			Carryover of Prior Capital Funding	P	630,000	P	-	P	-	P	-	P	-	P	630,000	
			Fund Balance	F	503,000	F	3,077,000	F	532,000	F	577,000	F	807,000	F	5,496,000	
			Borrowed School Capital	S	-	S	-	S	-	S	-	S	-	S	-	
			Borrowed County Captital	B	3,397,510	B	-	B	-	B	-	B	-	B	3,397,510	
					7,070,774		**3,077,000**		**532,000**		**577,000**		**807,000**		**12,063,774**	
	Uses of Funds															
	County Capital Improvement Funds															Reference/Notes
1	Various County	Vehicles	Vehicle replacement				45,000	F	-		45,000	F	-		90,000	County vehicle replacement plan
2	Various County	Vehicles	Vehicle replacement												-	
3	EMS	Vehicles & Equipment	Misc Equipment												-	
4	DP & Technology	Equipment & IT	Network upgrades												-	
5	Sheriff	Equipment & IT	Phone upgrades												-	
6	Sheriff	Equipment & IT	In-car camera system												-	
7	Emergency Communications	Equipment & IT	Tower/Radio Maintenance				280,000	F	280,000	F	280,000	F	280,000	F	1,120,000	
8	Commissioner of Revenue	Appraisals	County Reassessment				300,000	F								
9	Sheriff	Vehicles	Vehicle replacement		110,000	F	135,000	F	135,000	F	135,000	F	135,000	F	650,000	Replace 3 Sheriff vehicles/yr
10	Emergency Communications	Buildings & Grounds	Pub Safety Radio System		3,397,510	B									3,397,510	Funding to include radios, recorder, and tracker
11	Facilities	Building & Grounds	Rennovation												-	
12	EMS	Vehicles & Equipment	Ambulance										275,000	F	275,000	Plan ambulance replacement after FY26
13	Emergency Communications	Equipment & IT	Recorder				-									
14	DP & Technology	Equipment & IT	Broadband/Firefly		2,540,264	G									2,540,264	ARPA funding for broadband/to be completed by 2024
15	Facilities	Equipment & IT	Equipment replacement		-		15,000	F	-		-		-		15,000	Mower replacement in FY24
16	Commonwealth's Attorney	Equipment & IT	Security Improvements		33,000	F	-								33,000	Security improvements
17	DP & Technology	Equipment & IT	hardware/software/fiber		100,000	F	-								100,000	Contingency for hardware, fiber, etc.
18	DP & Technology	Equipment & IT	ERP		170,000	F	-								170,000	Additional cost of ERP project to include system admin
19	EMS	Vehicles & Equipment	Misc Equipment		-		-								-	EMS equipment budget
20	EMS	Vehicles & Equipment	Misc Equipment		-		-								-	EMS equipment budget
21	County Administrator	Building & Grounds	Master CIP/Asset Management Plan		60,000	F	-								60,000	Study to improve CIP planning
22	Facilities	Building & Grounds	HVAC system replacements		40,000	P	20,000	F	20,000	F	20,000	F	20,000	F	120,000	Allowance budget
23	Facilities	Building & Grounds	Resurfacing/Concrete/Gravel		10,000	P	10,000	F	10,000	F	10,000	F	10,000	F	50,000	Allowance budget
24	Facilities	Building & Grounds	Painting		40,000	P	15,000	F								Kemper mansion, Courthouse, Co Admin exteriors
25	Facilities	Buidings & Grounds	New Maintenance Garage		40,000	P	-								40,000	
26	EMS	Building & Grounds	EMS Station		500,000	P	2,000,000	F								Design/redesign in FY23, construction in FY24
26	Sheriff	Equipment & IT	Drones (2)		30,000	F	-									Covers purchase of 2 drones and year 1 service fee
	School Operating Fund															
27	School Buses	Vehicles	School Bus Replacement						87,000	F	87,000	F	87,000	F	261,000	Purchased 5 buses in FY21, none projected in FY22, 23
	School Capital Improvement Fund															
28	MPS	Bldg & Grnds	Primary School Renovation		-										-	
29	WYES	Bldg & Grnds	Fire, Intercom, & Clock Systems Update												-	
30	MPS	Bldg & Grnds	Parking Lot Milling, Paving, Striping				-								-	
31	MCHS	Bldg & Grnds	Parking Lot Milling, Paving, Striping				-								-	See 2020 school CIP; planning study underway
32	WYES	Bldg & Grnds	Parking Lot Milling, Paving, Striping				-								-	See 2020 school CIP; planning study underway
33	WMS	Bldg & Grnds	Parking Lot Milling, Paving, Striping				-								-	See 2020 school CIP; planning study underway
34	SBO	Bldg & Grnds	Parking Lot Milling, Paving, Striping				-								-	See 2020 school CIP; planning study underway
35	Bus shop	Bldg & Grnds	Parking Lot Milling, Paving, Striping				-								-	See 2020 school CIP; planning study underway
36	SBO	Bldg & Grnds	Roof Replacement				257,000	F	-						257,000	See 2020 school CIP; planning study underway
37	SBO	Bldg & Grnds	Hallway Tile Asbestos Removal								-		-		-	See 2020 school CIP
38	SBO	Bldg & Grnds	Window Replacement								-		-		-	See 2020 school CIP
															-	
			School CIP		-		257,000		87,000		87,000		87,000		518,000	
			Total CIP		**7,070,774**		**3,077,000**		**532,000**		**577,000**		**807,000**		**12,063,774**	

Note: Carry over previously budgeted items to the next fiscal year if the project/spending has not been accomplished.

COUNTY OF MADISON, VIRGINIA

Financial Policies

April 27, 2021

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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;

- Inflation and other economic conditions; and,
- 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:

   - A conservative, but likely, scenario of events (versus "worst case scenario");
   - Specific, identified needs of the program or service;
   - Historical consumption and trends; and,
   - 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:

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

    - 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.

    - Proposed program expansions above existing service levels must be submitted as a

budgetary increment requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the County and is to include an analysis of long-term fiscal impacts.

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

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

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

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

    - The County Board of Supervisors will adopt the budget.

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

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

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

C. Capital Budget Policies

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

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

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

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

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

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

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

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

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

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

D. 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:

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

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

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

F. Fund Balance Policies

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

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

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

   - **Committed fund balance** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed,

amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;

- **Assigned fund balance** – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G. Summary of Key Financial Policy Ratios*

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

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

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

MADISON COUNTY BOARD OF SUPERVISORS

PROPOSED MADISON COUNTY BUDGET FOR FISCAL YEAR 2023 BEGINNING JULY 1, 2022

A public hearing will be held at 7:00 p.m., or as soon thereafter as possible, on Wednesday, April 06, 2022 in the Board Room at 414 N Main Street, Madison, Virginia 22727, for any and all persons who wish to appear and be heard concerning Madison County's proposed FY2023 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 FY2023 Madison County budget proposes no change to the tax rates. The Madison County tax rates are as follows:.

I. Real Estate – No change to the current $.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 FY2023 Operating Budget

EXPENDITURES

	FY2022 Adopted	FY2023 Proposed	Dollar Change	Percentage Change
General Fund (GF)				
General government administration	$ 2,063,126	$ 2,369,502	$ 306,376	14.85%
Judicial administration	1,068,044	1,223,637	155,593	14.57%
Public safety	8,111,869	8,088,126	(23,743)	-0.29%
Public works	1,190,324	1,260,006	69,682	5.85%
Health and welfare (excl. VPA & CSA)	348,161	406,697	58,536	16.81%
Education (excl. contrib. to School Board)	5,000	5,000	-	0.00%
Parks, recreation, and cultural	427,424	479,315	51,891	12.14%
Economic development	585,859	635,886	50,027	8.54%
Nondepartmental	2,589,836	303,519	(2,286,317)	-88.28%
Transfers to other funds	12,726,726	15,875,752	3,149,026	24.74%
Total General Fund expenditures	$ 29,116,369	$ 30,647,440	$ 1,531,071	5.26%
Transient Occupancy Tax (TOT) Fund				
Tourism	$ 50,000	$ 50,000	$ -	0.00%
Transfer to other fund	55,000	62,500	7,500	13.64%
Total TOT Fund expenditures	$ 105,000	$ 112,500	$ 7,500	7.14%
School Operating Fund	$ 21,484,844	$ 25,460,364	$ 3,975,520	18.50%
School Food Fund	$ 896,500	$ 1,266,500	$ 370,000	41.27%
Virginia Public Assistance (VPA) Fund	$ 3,103,843	$ 3,141,836	$ 37,993	1.22%
Children's Services Act (CSA) Fund	$ 2,219,593	$ 2,300,000	$ 80,407	3.62%
Debt Service Fund				
Principal payments	$ 1,033,580	$ 1,069,847	$ 36,267	3.51%
Interest expense	693,919	657,107	(36,812)	-5.30%
Total Debt Serv. Fund expenditures	$ 1,727,499	$ 1,726,954	$ (545)	-0.03%
Total expenditures	$ 58,653,648	$ 64,655,594	$ 6,001,946	10.23%
Less transfers to other funds:				
Transfer from GF to School Operating Fund	$ 9,692,040	$ 9,692,040	$ -	0.00%
Transfer from GF to VPA Fund	596,846	663,494	66,648	11.17%
Transfer from GF to CSA Fund	710,341	750,000	39,659	5.58%
Transfer from GF to Debt Service Fund	1,727,499	1,726,954	(545)	-0.03%
Transfer from TOT Fund to GF	55,000	62,500	7,500	13.64%
Total transfers to other funds	$ 12,781,726	$ 12,894,988	$ 113,262	0.89%
Total expenditures, net of transfers to other funds	$ 45,871,922	$ 51,760,606	$ 5,888,684	12.84%

REVENUES

	FY2022 Adopted	FY2023 Recommended	Dollar Change	Percentage Change
General Fund (GF)				
Revenue from local sources	$ 22,430,582	$ 23,589,419	$ 1,158,837	5.17%
Revenue from Commonwealth	2,745,690	2,814,639	68,949	2.51%
Revenue from Federal Government	2,207,929	2,690,764	482,835	21.87%
Transfer from other fund	55,000	62,500	7,500	13.64%
Use of accumulated fund balance:				
School Capital Projects Fund	-	627,000	627,000	100.00%
County Capital Projects Fund	-	402,000	402,000	100.00%
General Fund	1,677,168	461,118	(1,216,050)	-72.51%
Total General Fund revenues	$ 29,116,369	$ 30,647,440	$ 1,531,071	5.26%
Transient Occupancy Tax (TOT) Fund				
Transient occupancy tax	$ 105,000	$ 112,500	$ 7,500	7.14%
School Operating Fund				
Revenue from the Commonwealth	$ 9,784,307	$ 13,003,125	$ 3,218,818	32.90%
Revenue from the Federal Government	1,745,926	2,502,628	756,702	43.34%
Other revenue	262,571	262,571	-	0.00%
Transfer from other fund	9,692,040	9,692,040	-	0.00%
Total School Op. Fund revenues	$ 21,484,844	$ 25,460,364	$ 3,975,520	18.50%
School Food Fund				
Revenue from the Commonwealth	$ 25,000	$ 30,000	$ 5,000	20.00%
Revenue from the Federal Government	510,000	1,081,500	571,500	112.06%
Other revenue	361,500	155,000	(206,500)	-57.12%
Total School Food revenues	$ 896,500	$ 1,266,500	$ 370,000	41.27%
Virginia Public Assistance (VPA) Fund				
Revenue from the Commonwealth	$ 903,360	$ 843,865	$ (59,495)	-6.59%
Revenue from the Federal Government	1,603,637	1,634,477	30,840	1.92%
Other revenue	-	-	-	N/A
Transfer from other fund	596,846	663,494	66,648	11.17%
Total VPA revenues	$ 3,103,843	$ 3,141,836	$ 37,993	1.22%
Children's Services Act (CSA) Fund				
Revenue from the Commonwealth	$ 1,486,736	$ 1,526,967	$ 40,231	2.71%
Other revenues	22,426	23,033	607	0.00%
Transfer from other fund	710,431	750,000	39,569	5.57%
Total CSA revenues	$ 2,219,593	$ 2,300,000	$ 80,407	3.62%
Debt Service Fund				
Transfer from other fund	$ 1,727,499	$ 1,726,954	$ (545)	-0.03%
Total revenues	$ 58,653,648	$ 64,655,594	$ 6,001,946	10.23%
Less transfers from other funds				
Transfer to School Operating Fund from GF	$ 9,692,040	$ 9,692,040	$ -	0.00%
Transfer to VPA Fund from GF	596,846	663,494	66,648	11.17%
Transfer to CSA Fund from GF	710,341	750,000	39,659	5.58%
Transfer to Debt Service Fund from GF	1,727,499	1,726,954	(545)	-0.03%
Transfer to GF from TOT Fund	55,000	62,500	7,500	13.64%
Total transfers from other funds	$ 12,781,726	$ 12,894,988	$ 113,262	0.89%
Total revenues, net of transfers from other funds	$ 45,871,922	$ 51,760,606	$ 5,888,684	12.84%

Proposed FY2023 Capital Budget

EXPENDITURES

	FY2022 Adopted	FY2023 Proposed	Dollar Change	Percentage Change
General Fund (GF)				
Transfers to other funds	$ 392,100	$ 3,043,264	$ 2,651,164	676.14%
Total General Fund expenditures	$ 392,100	$ 3,043,264	$ 2,651,164	676.14%
School Operating Fund	$ -	$ -	$ -	
County Capital Projects Fund				
General government administration	$ 100,000	$ 2,870,264	$ 2,770,264	2770.26%
Judicial administration	-	33,000	33,000	100.00%
Public safety	719,200	4,037,510	3,318,310	461.39%
Public works	90,000	130,000	40,000	44.44%
Transfers to other funds	-	-	-	N/A
Total County CIP Expenditures	$ 909,200	$ 7,070,774	$ 6,161,574	677.69%
School Capital Projects Fund	$ -	$ -	$ -	0.00%
Total expenditures	$ 1,301,300	$ 10,114,038	$ 8,812,738	677.23%
Less transfers to other funds:				
Transfer from GF to School Operating Fund	$ -	$ -	$ -	
Transfer to Capital Projects Fund from Debt Proceeds	-	-	-	0.00%
Transfer to School Capital Projects Fund from Debt Proceeds	-	-	-	0.00%
Transfer from GF to County Cap Proj Fund	392,100	3,043,264	2,651,164	676.14%
Transfer to GF from School Cap Proj Fund	-	-	-	N/A
Total transfers to other funds	$ 392,100	$ 3,043,264	$ 2,651,164	676.14%
Total expenditures, net of transfers to other funds	$ 909,200	$ 7,070,774	$ 6,161,574	677.69%

REVENUES

	FY2022 Adopted	FY2023 Proposed	Dollar Change	Percentage Change
General Fund (GF)				
State grant funds	$ -	$ -	$ -	N/A
Issuance of long term debt	-	-	-	0.00%
Use of accumulated fund balance	392,100	3,043,264	2,651,164	676.14%
Total General Fund revenues	$ 392,100	$ 3,043,264	$ 2,651,164	676.14%
School Operating Fund				
Transfer from other fund	$ -	$ -	$ -	
County Capital Projects Fund				
State grant funds	$ 17,100	$ -	$ (17,100)	N/A
Federal grant funds	500,000	2,540,264	2,040,264	N/A
Transfer from other fund	392,100	503,000	110,900	28.28%
Debt Proceeds	-	3,397,510	3,397,510	N/A
Use of accumulated fund balance	-	630,000	630,000	100.00%
Total County Cap Proj. revenues	$ 909,200	$ 7,070,774	$ 6,161,574	677.69%
School Capital Projects Fund				
Transfer from other fund	$ -	$ -	$ -	0.00%
Debt Proceeds	-	-	-	N/A
Total School Cap Proj. revenues	-	-	-	0.00%
Total revenues	$ 1,301,300	$ 10,114,038	$ 8,812,738	677.23%
Less transfers from other funds				
Transfer from GF to School Operating Fund	$ -	$ -	$ -	N/A
Transfer to Capital Projects Fund from Debt Proceeds	-	-	-	0.00%
Transfer to School Capital Projects Fund from Debt Procee	-	-	-	0.00%
Transfer from GF to County Cap Proj Fund	392,100	3,043,264	2,651,164	676.14%
Transfer to GF from School Cap Proj Fund	-	-	-	N/A
Total transfers to other funds	$ 392,100	$ 3,043,264	$ 2,651,164	676.14%
Total expenditures, net of transfers to other funds	$ 909,200	$ 7,070,774	$ 6,161,574	677.69%

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 alanberry@madisonco.virginia.gov.

BY AUTHORITY OF THE MADISON COUNTY BOARD OF SUPERIVORS

Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Charlotte Hoffman
Dustin Dawson
James Jewett

MADISON COUNTY
BOARD OF SUPERVISORS

County Administrator
Jonathon Weakley

County Attorney
Sean Gregg

414 N Main Street
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RESOLUTION # 2022-4

RESOLUTION TO ADOPT THE FISCAL 2023 MADISON COUNTY BUDGET

WHEREAS, the Fiscal Year 2023 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 2023 Budget was conducted on April 6, 2022; 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 12th day of April, 2022, that the Madison County Board of Supervisors hereby approves and adopts the Fiscal Year 2023 Budget as summarized below:

Operating Budget	
General Operations	$ 30,647,440
School Operations	25,460,364
School Food Services	1,266,500
Social Services (VPA)	3,141,836
Children's Services Act (CSA)	2,300,000
County Debt Service	1,726,954
Transient Occupancy Tax (TOT) Fund	112,500
Gross Budgeted Operational Expenditures:	$ 64,655,594
Less Transfers:	
School—Operational	$ 9,692,040
County Debt Service	1,726,954
Children's Services Act (CSA)	750,000
Social Services (VPA)	663,494
TOT Fund (to GF)	62,500

Total Transfers:	$	12,894,988
Net Budgeted Operational Expenditures	$	51,760,606
Capital Budget		
General Operations	$	7,070,774
County Capital Projects Fund		7,070,774
School Capital Projects Fund		0
Gross Budgeted Capital Expenditures	$	14,141,548
Less Transfers:		
County Capital Projects Fund (from GF)		7,070,774
School Capital Projects Fund (from GF)		0
Total Transfers:		7,070,774
Net Budgeted Capital Expenditures	$	7,070,774

Adopted this 12th day of April, 2022 on motion of Supervisor _____, seconded by Supervisor _____.

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R. Clay Jackson, Chairman
Madison County Board of Supervisors

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

Chairman
R. Clay Jackson

Vice-Chairman
Carty Yowell

Board Members
Charlotte Hoffman
Dustin Dawson
James Jewett

MADISON COUNTY
BOARD OF SUPERVISORS

County Administrator
Jonathon Weakley

County Attorney
Sean Gregg

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RESOLUTION # 2022-5

RESOLUTION TO FIX TAX RATES FOR THE TAX YEAR BEGINNING JANUARY 1, 2022, SETTING LEVIES FOR THE YEAR BEGINNING JANUARY 1, 2022.

Whereas the tax rates were discussed by the Board of Supervisors during the budget workshop process; and

Whereas the tax rates being advertise in conjunction with the budget; and

Whereas the tax year beginning January 1, 2022, set by the Madison County Board of Supervisors that tax levies for the County of Madison be, and hereby are established for the tax year beginning January 1, 2022, 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 58.13506(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 58.13507 (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 12th day of April, 2022 on motion of Supervisor _____, seconded by Supervisor _____.

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R. Clay Jackson, Chairman
Madison County Board of Supervisors

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