



BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	P
	 FY25 BUDGET COAD February 7, 2024	FY24 Adopted Budget	FY24 Amended Budget	FY25 Budget Requests	Increase / (Decrease)	Percent Increase/ (Decrease)	FY25 COAD Proposed	Increase / (Decrease)	Percent Increase/ (Decrease)	Collect Rates
1										
2	Real Estate (Residential)	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	97.5%
3	Real Estate (Commercial)	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	97.5%
4	Mobile Homes	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	97.5%
5	Real Estate (Public Utilities)	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	100.0%
6	Personal Property (Residential)	\$4.10	\$4.10	\$4.10	\$0.000	0.0%	\$4.10	\$0.000	0.00%	94.5%
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	94.5%
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	100.0%
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$0.000	0.0%	\$1.90	\$0.000	0.00%	100.0%
10		(\$0)	(\$0)	(\$1,125,490)			\$0			
11										
12	EXPENDITURES									
13	GENERAL GOVERNMENT	\$3,787,321	\$3,923,273	\$4,087,110	\$163,837	4.2%	\$4,072,508	\$149,235	3.8%	
14	Board of Supervisors	132,434	130,377	130,779	\$402	0.3%	130,779	402	0.3%	
15	County Administration	438,847	466,559	469,454	\$2,895	0.6%	469,454	2,895	0.6%	
16	County Attorney	341,722	344,276	343,701	(\$575)	-0.2%	343,701	(\$575)	-0.2%	
17	Commissioner of the Revenue	454,569	487,317	498,372	\$11,055	2.3%	497,372	10,055	2.1%	
18	Reassessment	70,000	70,000	162,048	\$92,048	131.5%	162,048	92,048	131.5%	
19	Board of Equalization	4,110	4,110	3,353	(\$757)	-18.4%	3,353	(\$757)	-18.4%	
20	Treasurer	544,487	559,325	595,102	\$35,777	6.4%	592,602	33,277	5.9%	
21	Information Technology	611,314	610,700	663,019	\$52,319	8.6%	663,019	52,319	8.6%	
22	Finance	534,064	553,147	560,247	\$7,100	1.3%	560,247	7,100	1.3%	
23	Registrar/Board of Elections	433,768	466,035	426,158	(\$39,877)	-8.6%	415,056	(\$50,979)	-10.9%	
24	Human Resources	222,006	231,427	234,877	\$3,450	1.5%	234,877	3,450	1.5%	
25										
26	JUDICIAL ADMINISTRATION	\$1,580,686	\$1,619,727	\$1,683,407	\$63,680	3.9%	\$1,638,407	\$18,680	1.2%	
27	General District Courts	4,520	4,520	4,570	\$50	1.1%	4,570	50	1.1%	
28	Juvenile Court Service Unit	2,770	2,770	2,900	\$130	4.7%	2,900	130	4.7%	
29	Clerk of the Circuit Court	847,023	847,023	895,638	\$48,615	5.7%	850,638	3,615	0.4%	
30	Circuit Court Operations	37,255	37,255	42,570	\$5,315	14.3%	42,570	5,315	14.3%	
31	Circuit Court Judge	86,321	90,868	100,428	\$9,560	10.5%	100,428	9,560	10.5%	
32	Commonwealth's Attorney	602,797	637,291	637,301	\$10	0.0%	637,301	10	0.0%	
33										
34	PUBLIC SAFETY	\$12,494,233	\$13,126,152	\$14,062,130	\$935,978	7.1%	\$13,165,575	\$39,423	0.3%	
35	Sheriff's Office	4,508,038	4,888,131	5,127,231	\$239,100	4.9%	4,881,574	(\$6,557)	-0.1%	
36	E-911	2,443,232	2,675,620	2,500,506	(\$175,114)	-6.5%	2,500,506	(\$175,114)	-6.5%	
37	Fire and Rescue	1,269,963	1,240,373	1,333,564	\$93,191	7.5%	1,191,027	(\$49,346)	-4.0%	
38	State Dept. of Forestry	9,142	9,142	9,142	\$0	0.0%	9,142	0	0.0%	
39	Correction and Detention	1,395,039	1,395,039	1,460,996	\$65,957	4.7%	1,460,996	65,957	4.7%	
40	Building Inspections	361,452	356,114	355,114	(\$1,000)	-0.3%	355,114	(\$1,000)	-0.3%	
41	Emergency Management	256,317	202,565	103,293	(\$99,272)	-49.0%	103,293	(\$99,272)	-49.0%	
42	Emergency Services	1,894,846	2,002,964	2,666,099	\$663,135	33.1%	2,279,812	276,848	13.8%	
43	Public Animal Shelter	356,204	356,204	506,185	\$149,981	42.1%	384,111	27,907	7.8%	
44										
45	PUBLIC WORKS	\$3,137,639	\$3,156,831	\$3,333,600	\$176,769	5.6%	\$3,142,108	(\$14,723)	-0.5%	
46	Litter Control Program	5,000	5,000	38,000	33,000	660.0%	38,000	33,000	660.0%	
47	Facilities	1,271,284	1,297,887	1,358,992	61,105	4.7%	1,302,157	4,270	0.3%	
48	General Services	621,273	621,273	602,295	(\$18,978)	-3.1%	602,295	(\$18,978)	-3.1%	
49	Public Works	328,569	313,172	319,356	6,184	2.0%	312,072	(\$1,100)	-0.4%	
50	Convenience Center & Landfill	494,890	502,876	580,376	77,500	15.4%	462,776	(\$40,100)	-8.0%	
51	Public Utilities	165,556	165,556	182,999	17,443	10.5%	173,226	7,670	4.6%	
52	JRWA Operations	251,067	251,067	251,582	515	0.2%	251,582	515	0.2%	
53										
54	HEALTH AND WELFARE	\$6,816,620	\$6,951,965	\$6,914,005	(\$37,960)	-0.5%	\$6,899,746	(\$52,219)	-0.8%	
55	Health	325,553	325,553	331,940	6,387	2.0%	331,940	6,387	2.0%	
56	VICCCA	6,585	6,585	6,585	0	0.0%	6,585	0	0.0%	
57	CSA	134,917	140,091	139,791	(\$300)	-0.2%	139,791	(\$300)	-0.2%	
58	CSA Purchase of Services	2,956,286	2,956,286	3,060,786	104,500	3.5%	3,060,786	104,500	3.5%	
59	Social Services	3,393,279	3,523,450	3,374,903	(\$148,547)	-4.2%	3,360,644	(\$162,806)	-4.6%	
60										
61	PARKS, RECREATION & CULTURAL	\$1,253,332	\$1,307,993	\$1,441,207	\$133,214	10.2%	\$1,356,550	\$48,557	3.7%	
62	Parks & Recreation	730,807	763,706	874,482	110,776	14.5%	808,181	44,475	5.8%	
63	Library	522,525	544,287	566,725	22,438	4.1%	548,369	4,082	0.7%	
64										
65	COMMUNITY DEVELOPMENT	\$1,453,403	\$1,456,081	\$1,647,952	\$191,871	13.2%	\$1,454,170	(\$1,911)	-0.1%	
66	County Planner	432,522	423,025	417,183	(\$5,842)	-1.4%	417,183	(\$5,842)	-1.4%	
67	Planning Commission	24,562	24,562	21,462	(\$3,100)	-12.6%	21,462	(\$3,100)	-12.6%	
68	Board of Zoning Appeals	2,750	2,750	3,100	350	12.7%	3,100	350	12.7%	
69	Economic Development	226,358	227,583	241,254	13,671	6.0%	241,254	13,671	6.0%	
70	Commercial Kitchen	24,146	24,146	14,949	(\$9,197)	-38.1%	14,949	(\$9,197)	-38.1%	
71	VA Cooperative Extension	121,929	121,929	196,929	75,000	61.5%	121,929	0	0.0%	
72	Nonprofit Agencies	621,136	632,086	753,075	120,989	19.1%	634,293	2,207	0.3%	
73										
74	NONDEPARTMENTAL	\$1,183,968	\$435,565	\$1,013,395	\$577,830	132.7%	\$956,569	\$521,004	119.6%	
75	Nondepartmental	296,615	273,029	305,000	31,971	11.7%	305,000	31,971	11.7%	
76	Staff Pay Plan Wedge	825,797	105,991	421,825	315,834	298.0%	421,825	315,834	100.0%	
77	Staff Insurance Plan Wedge	61,556	56,545	193,218	136,673	241.7%	136,392	79,847	141.2%	
78	Staff VRS Wedge	0	0	93,352	93,352	#DIV/0!	93,352	93,352	0.0%	
79										
80										
81										
82	SUBTOTAL Operating	\$31,707,202	\$31,977,587	\$34,182,806	\$2,205,219	6.9%	\$32,685,633	\$708,046	2.2%	

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1	 FY25 BUDGET COAD February 7, 2024	FY24 Adopted Budget	FY24 Amended Budget	FY25 Budget Requests	Increase / (Decrease)	Percent Increase/ (Decrease)	FY25 COAD Proposed	Increase / (Decrease)	Percent Increase/ (Decrease)	Collect Rates
2	Real Estate (Residential)	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	97.5%
3	Real Estate (Commercial)	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	97.5%
4	Mobile Homes	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	97.5%
5	Real Estate (Public Utilities)	\$0.844	\$0.844	\$0.844	\$0.000	0.0%	\$0.844	\$0.000	0.00%	100.0%
6	Personal Property (Residential)	\$4.10	\$4.10	\$4.10	\$0.000	0.0%	\$4.10	\$0.000	0.00%	94.5%
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	94.5%
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.90	\$0.000	0.0%	\$2.90	\$0.000	0.00%	100.0%
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$0.000	0.0%	\$1.90	\$0.000	0.00%	100.0%
10		(\$0)	(\$0)	(\$1,125,490)			\$0			
11										
12	EXPENDITURES Column D to C D to C Column G to C G to C									
83										
84	SCHOOLS	\$53,240,498	\$53,323,657	\$54,196,808	\$873,151	1.6%	\$54,196,808	\$873,151	1.6%	
85	Local/County	21,928,526	21,928,526	21,928,526	0	0.0%	21,928,526	0	0.0%	
86	State	28,367,172	28,426,902	29,323,482	896,580	3.2%	29,323,482	896,580	3.2%	
87	Federal	2,494,800	2,494,800	2,494,800	0	0.0%	2,494,800	0	0.0%	
88	Other Local	450,000	473,429	450,000	(23,429)	-4.9%	450,000	(23,429)	-4.9%	
89										
90	DEBT SERVICE	\$10,050,599	\$10,050,599	\$8,955,047	(\$1,095,552)	-10.9%	\$8,955,047	(\$1,095,552)	-10.9%	
91	County (Existing)	3,647,263	3,647,263	2,395,766	(1,251,497)	-34.3%	2,395,766	(1,251,497)	-34.3%	
92	Schools (Existing)	6,403,336	6,403,336	6,559,281	155,945	2.4%	6,559,281	155,945	2.4%	
93										
94	Capital Improvement Plan (CIP)	\$5,923,658	\$6,530,719	\$13,050,078	\$6,519,359	99.8%	\$7,998,711	\$1,467,992	22.5%	
95	Governmental	75,000	193,169	0	(193,169)	-100.0%	0	(\$193,169)	-100.0%	
96	Community Services	173,500	173,500	255,500	82,000	47.3%	180,000	\$6,500	3.7%	
97	Public Works	2,173,658	2,173,658	3,250,827	1,077,169	49.6%	1,060,600	(\$1,113,058)	-51.2%	
98	Public Utilities	0	0	375,000	375,000	#DIV/0!	375,000	\$375,000	#DIV/0!	
99	Public Safety	2,021,500	2,021,500	4,742,643	2,721,143	134.6%	3,567,003	\$1,545,503	100.0%	
100	School	1,480,000	1,968,892	4,426,108	2,457,216	124.8%	2,816,108	\$847,216	43.0%	
101										
102	ENTERPRISE	\$3,264,417	\$3,713,294	\$3,758,317	\$45,023	1.2%	\$3,719,223	\$5,929	0.2%	
103	Palmyra Sewer Fund	223,059	223,059	230,774	7,715	3.5%	220,512	(2,547)	-1.1%	
104	FUSD Fund	399,421	399,421	437,969	38,548	9.7%	421,354	21,933	5.5%	
105	Zion Crossroads Water & Sewer Fund	965,039	965,039	963,799	(1,240)	-0.1%	951,582	(13,457)	-1.4%	
106	School Cafeteria Fund	1,676,898	2,125,775	2,125,775	0	0.0%	2,125,775	0	0.0%	
107										
108	TOTAL EXPENDITURES	\$104,186,374	\$105,595,856	\$114,143,056	\$8,547,200	8.1%	\$107,555,422	\$1,959,566	1.9%	
109										
110	REVENUES									
111										
112	OPERATING REVENUE	\$60,830,520	\$61,100,905	\$61,637,736	\$536,831	0.9%	\$61,637,736	\$536,831	0.9%	
113	Real Estate (Residential)	26,524,304	26,524,304	26,711,025	186,721	0.7%	26,711,025	186,721	0.7%	
114	Real Estate (Commercial)	1,009,019	1,009,019	1,006,027	(2,992)	-0.3%	1,006,027	(2,992)	-0.3%	
115	Mobile Homes	17,819	17,819	16,910	(909)	-5.1%	16,910	(909)	-5.1%	
116	Real Estate (Public Utilities)	3,699,360	3,699,360	4,094,136	394,776	10.7%	4,094,136	394,776	10.7%	
117	Personal Property (Residential)	10,410,484	10,410,484	10,542,906	132,422	1.3%	10,542,906	132,422	1.3%	
118	Personal Property (Business)	437,458	437,458	437,458	0	0.0%	437,458	0	0.0%	
119	Personal Property (Public Utilities)	38,705	38,705	44,901	6,196	16.0%	44,901	6,196	16.0%	
120	Machinery & Tools	32,760	32,760	32,760	0	0.0%	32,760	0	0.0%	
121	Delinquent Taxes RE	735,000	735,000	835,000	100,000	13.6%	835,000	100,000	13.6%	
122	Delinquent Taxes PP	610,000	610,000	729,500	119,500	19.6%	729,500	119,500	19.6%	
123	Other Local	8,073,249	8,073,249	8,494,102	420,853	5.2%	8,494,102	420,853	5.2%	
124	Commonwealth	8,108,938	8,132,177	8,361,649	229,472	2.8%	8,361,649	229,472	2.8%	
125	Federal	173,000	173,000	195,862	22,862	13.2%	195,862	22,862	13.2%	
126	Federal - ARPA	876,924	876,924	0	(876,924)	-100.0%	0	(876,924)	-100.0%	
127	Use of Fund Balance	83,500	330,646	135,500	(195,146)	-59.0%	135,500	(195,146)	-59.0%	
128										
129	SCHOOLS	\$31,311,972	\$31,395,131	\$32,268,282	\$873,151	2.8%	\$32,268,282	\$873,151	2.8%	
130	State	28,367,172	28,426,902	29,323,482	896,580	3.2%	29,323,482	896,580	3.2%	
131	Federal	2,494,800	2,494,800	2,494,800	0	0.0%	2,494,800	0	0.0%	
132	Other/Local	450,000	473,429	450,000	(23,429)	-4.9%	450,000	(23,429)	-4.9%	
133										
134	SOCIAL SERVICES	\$2,263,039	\$2,263,039	\$2,081,798	(\$181,241)	-8.0%	\$2,081,798	(\$181,241)	-8.0%	
135	State	836,440	836,440	721,557	(114,883)	-13.7%	721,557	(114,883)	-13.7%	
136	Federal	1,426,599	1,426,599	1,360,241	(66,358)	-4.7%	1,360,241	(66,358)	-4.7%	
137										
138	DEBT SERVICE	\$2,065,084	\$2,065,084	\$1,305,984	(\$759,100)	-36.8%	\$1,305,984	(\$759,100)	-36.8%	
139	State VPSA Rebate	342,170	342,170	338,059	(4,111)	-1.2%	338,059	(4,111)	-1.2%	
140	Use of Fund Balance	1,581,832	1,581,832	841,818	(740,014)	-46.8%	841,818	(740,014)	-46.8%	
141	Federal Interest Rate Subsidy	141,082	141,082	126,107	(14,975)	-10.6%	126,107	(14,975)	-10.6%	
142										
143	Capital Improvement Plan (CIP)	\$5,473,658	\$6,080,719	\$12,994,240	\$6,913,521	113.7%	\$7,548,711	\$1,467,992	24.1%	
144	Fund Balance	3,648,123	4,255,184	12,619,240	8,364,056	196.6%	7,173,711	2,918,527	100.0%	
145	Federal - ARPA	1,342,550	1,342,550	0	(1,342,550)	-100.0%	0	(1,342,550)	-100.0%	
146	Grant	407,985	407,985	0	(407,985)	-100.0%	0	(407,985)	-100.0%	
147	Other	75,000	75,000	375,000	300,000	400.0%	375,000	300,000	400.0%	
148	Borrowing	0	0	0	0	#DIV/0!	0	0	0.0%	
149										
150	ENTERPRISE	\$2,242,101	\$2,690,978	\$2,729,526	\$38,548	1.4%	\$2,712,911	\$21,933	0.8%	
151	Palmyra Sewer Fund	20,000	20,000	20,000	0	0.0%	20,000	0	0.0%	
152	FUSD Fund	399,421	399,421	437,969	38,548	9.7%	421,354	21,933	5.5%	
153	ZXR Water & Sewer Fund	145,782	145,782	145,782	0	0.0%	145,782	0	0.0%	
154	ZXR Water & Sewer Fund - Fund Balance	0	0	0	0	#DIV/0!	0	0	#DIV/0!	
155	School Cafeteria Fund	1,676,898	2,125,775	2,125,775	0	0.0%	2,125,775	0	0.0%	
156										
157	TOTAL REVENUES	\$104,186,374	\$105,595,856	\$113,017,566	\$7,421,710	7.0%	\$107,555,422	\$1,959,566	1.9%	