



	A	C	D	G	J	M	N	O	P	Q	R	S	T
1	 FY20 ADOPTED BUDGET April 24, 2019	FY19 Amended Budget 1/9/19	FY20 Budget Requests	FY20 COAD Proposed	FY20 BOS Advertised	FY20 BOS Adopted	Increase / (Decrease)	Percent Increase/ (Decrease)	Collect Rates	FY2021	FY2022	FY2023	FY2024
2	Real Estate (Residential)	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
3	Real Estate (Commercial)	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
4	Mobile Homes	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
5	Real Estate (Public Utilities)	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	100.0%	\$0.925	\$0.925	\$0.925	\$0.925
6	Personal Property (Residential)	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$0.000	0.00%	94.5%	\$4.35	\$4.35	\$4.35	\$4.35
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$2.90	\$2.90	\$0.000	0.00%	94.5%	\$2.90	\$2.90	\$2.90	\$2.90
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.90	\$2.90	\$2.90	\$0.000	0.00%	100.0%	\$2.90	\$2.90	\$2.90	\$2.90
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$0.000	0.00%	100.0%	\$1.90	\$1.90	\$1.90	\$1.90
10	Revenues over Expenditures	(\$0)	(\$2,998,861)	(\$0)	(\$0)	(\$0)				(\$1,230,023)	(\$755,903)	(\$913,392)	(\$388,522)
11													
12	EXPENDITURES												
13	GENERAL GOVERNMENT	\$2,887,949	\$2,917,883	\$2,904,402	\$2,906,402	\$2,906,402	\$18,453	0.6%		\$3,039,049	\$2,901,164	\$2,983,199	\$2,933,264
14	Board of Supervisors	116,957	120,857	120,857	120,857	120,857	3,900	3.3%		120,857	120,857	120,857	120,857
15	County Administration	262,885	331,007	328,007	328,007	328,007	65,122	24.8%		349,738	349,738	349,738	349,738
16	County Attorney	300,000	260,000	260,000	260,000	260,000	(40,000)	(13.3%)		260,000	260,000	260,000	260,000
17	Commissioner of the Revenue	380,492	381,596	381,596	381,596	381,596	1,104	0.3%		381,596	382,446	383,546	386,146
18	Reassessment	97,401	80,209	80,209	80,209	80,209	(17,192)	(17.7%)		176,444	60,209	126,444	80,209
19	Treasurer	468,276	491,935	491,935	491,935	491,935	23,659	5.1%		491,935	491,935	491,935	491,935
20	Information Technology	474,070	439,157	439,157	439,157	439,157	(34,913)	(7.4%)		448,607	428,107	440,807	436,507
21	Finance	427,519	431,187	424,106	424,106	424,106	(3,413)	(0.8%)		427,661	425,661	427,661	425,661
22	Registrar/Board of Elections	240,658	259,189	257,789	257,789	257,789	17,131	7.1%		259,189	259,189	259,189	259,189
23	Human Resources	119,691	122,746	120,746	122,746	122,746	3,055	2.6%		123,022	123,022	123,022	123,022
24													
25	JUDICIAL ADMINISTRATION	\$1,186,044	\$1,182,080	\$1,182,080	\$1,182,080	\$1,182,080	(\$3,964)	(0.3%)		\$1,182,080	\$1,182,080	\$1,182,080	\$1,182,080
26	General District Courts	8,715	8,390	8,390	8,390	8,390	(325)	(3.7%)		8,390	8,390	8,390	8,390
27	Juvenile Court Service Unit	3,029	3,100	3,100	3,100	3,100	71	2.3%		3,100	3,100	3,100	3,100
28	Clerk of the Circuit Court	632,403	622,911	622,911	622,911	622,911	(9,492)	(1.5%)		622,911	622,911	622,911	622,911
29	Circuit Court Judge	45,448	50,940	50,940	50,940	50,940	5,492	12.1%		50,940	50,940	50,940	50,940
30	Commonwealth's Attorney	496,449	496,739	496,739	496,739	496,739	290	0.1%		496,739	496,739	496,739	496,739
31													
32	PUBLIC SAFETY	\$8,264,632	\$8,795,581	\$8,516,422	\$8,482,952	\$8,482,952	\$218,320	2.6%		\$8,879,644	\$8,938,190	\$9,045,415	\$9,048,922
33	Sheriff's Department	3,288,174	3,307,350	3,189,512	3,249,512	3,249,512	(38,662)	(1.2%)		3,307,251	3,279,750	3,290,375	3,290,375
34	E-911	1,473,543	1,667,083	1,667,083	1,667,083	1,667,083	193,540	13.1%		1,696,633	1,787,136	1,888,736	1,892,243
35	Fire and Rescue	1,193,497	1,227,960	1,173,510	1,076,600	1,076,600	(116,897)	(9.8%)		1,222,960	1,222,960	1,222,960	1,222,960
36	Correction and Detention	1,416,832	1,420,584	1,420,584	1,420,584	1,420,584	3,752	0.3%		1,420,584	1,420,584	1,420,584	1,420,584
37	Building Inspections	225,046	225,096	225,096	225,096	225,096	50	0.0%		225,096	225,096	225,096	225,096
38	State Dept. of Forestry	9,012	9,012	9,012	9,012	9,012	0	0.0%		9,012	9,012	9,012	9,012
39	Emergency Management	658,528	533,272	530,772	533,272	533,272	(125,256)	(19.0%)		533,272	533,272	533,272	533,272
40	Public Animal Shelter	0	405,224	300,853	301,793	301,793	301,793	#DIV/0!		464,836	460,380	455,380	455,380
41													
42	PUBLIC WORKS	\$2,333,847	\$2,440,235	\$2,380,078	\$2,437,668	\$2,457,668	\$123,821	5.3%		\$2,486,759	\$2,461,315	\$2,462,792	\$2,461,597
43	Litter Control Program	6,643	32,200	7,200	7,200	27,200	20,557	309.5%		31,800	7,200	7,200	7,200
44	Facilities	928,404	927,604	927,604	927,604	927,604	(800)	(0.1%)		927,329	927,329	927,329	927,329
45	General Services	531,325	585,555	585,555	585,555	585,555	54,230	10.2%		581,611	582,245	582,897	583,569
46	Energy Savings - County	0	(2,310)	(2,310)	(2,310)	(2,310)	(2,310)	#DIV/0!		(2,380)	(2,450)	(2,525)	(2,600)
47	Public Works	282,939	274,955	264,455	264,455	264,455	(18,484)	(6.5%)		276,254	276,254	276,254	276,254
48	Convenience Center & Landfill	188,689	208,670	195,950	245,950	245,950	57,261	30.3%		245,950	245,950	245,950	245,950
49	Public Utilities	143,542	161,829	149,892	157,482	157,482	13,940	9.7%		173,329	173,329	173,329	173,329
50	JRWA Operations	252,305	251,732	251,732	251,732	251,732	(573)	(0.2%)		252,866	251,458	252,358	250,566
51													
52	HEALTH AND WELFARE	\$5,949,648	\$6,070,250	\$5,998,320	\$6,078,320	\$6,068,250	\$118,602	2.0%		\$6,077,004	\$6,077,354	\$6,077,504	\$6,077,654
53	Health	277,884	277,884	277,884	277,884	277,884	0	0.0%		277,884	277,884	277,884	277,884
54	VJCCCA	7,000	7,000	7,000	7,000	7,000	0	0.0%		7,000	7,000	7,000	7,000
55	CSA	79,133	80,391	80,391	80,391	80,391	1,258	1.6%		80,791	81,141	81,291	81,441
56	CSA Purchase of Services	2,850,000	2,885,170	2,885,170	2,885,170	2,885,170	35,170	1.2%		2,885,170	2,885,170	2,885,170	2,885,170
57	Social Services	2,735,631	2,819,805	2,747,875	2,827,875	2,817,805	82,174	3.0%		2,826,159	2,826,159	2,826,159	2,826,159
58													
59	PARKS, RECREATION & CULTURAL	\$965,931	\$1,071,925	\$962,598	\$996,821	\$996,821	\$30,890	3.2%		\$1,071,925	\$1,071,925	\$1,071,925	\$1,071,925
60	Parks & Recreation	562,585	645,519	548,334	573,334	573,334	10,749	1.9%		645,519	645,519	645,519	645,519
61	Library	403,346	426,406	414,264	423,487	423,487	20,141	5.0%		426,406	426,406	426,406	426,406
62													
63	COMMUNITY DEVELOPMENT	\$1,338,562	\$1,480,849	\$1,308,809	\$1,316,309	\$1,316,309	(\$22,253)	(1.7%)		\$1,496,348	\$1,496,348	\$1,496,348	\$1,496,348
64	County Planner	448,640	456,338	448,838	456,338	456,338	7,698	1.7%		456,338	456,338	456,338	456,338
65	Planning Commission	36,586	33,812	30,812	30,812	30,812	(5,774)	(15.8%)		33,812	33,812	33,812	33,812
66	Board of Zoning Appeals	2,692	3,150	3,150	3,150	3,150	458	17.0%		3,149	3,149	3,149	3,149
67	Economic Development	115,286	222,391	100,699	100,699	100,699	(14,587)	(12.7%)		240,391	240,391	240,391	240,391
68	VA Cooperative Extension	119,471	102,404	102,404	102,404	102,404	(17,067)	(14.3%)		102,404	102,404	102,404	102,404
69	Nonprofit Agencies	615,887	662,754	622,906	622,906	622,906	7,019	1.1%		660,254	660,254	660,254	660,254
70													
71	NONDEPARTMENTAL	\$470,335	\$1,125,000	\$945,065	\$1,243,608	\$1,211,905	\$741,570	157.7%		\$847,111	\$894,061	\$941,011	\$987,961
72	Nondepartmental	233,458	275,000	275,000	275,000	311,744	78,286	33.5%		275,000	275,000	275,000	275,000
73	EDA Incentive Payment (CVEC)	0	375,000	375,000	375,000	375,000	375,000	#DIV/0!		0	0	0	0
74	EDA Tax Rebates (CVEC)	0	0	0	0	0	0	#DIV/0!		46,950	93,900	140,850	187,800
75	Staff Pay Plan Wedge	38,486	175,000	95,065	200,323	299,876	261,390	679.2%		299,876	299,876	299,876	299,876
76	Staff Benefits Plan Wedge												

	A	C	D	G	J	M	N	O	P	Q	R	S	T
1	 FY20 ADOPTED BUDGET April 24, 2019	FY19 Amended Budget 1/9/19	FY20 Budget Requests	FY20 COAD Proposed	FY20 BOS Advertised	FY20 BOS Adopted	Increase / (Decrease)	Percent Increase/ (Decrease)	Collect Rates	FY2021	FY2022	FY2023	FY2024
2	Real Estate (Residential)	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
3	Real Estate (Commercial)	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
4	Mobile Homes	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
5	Real Estate (Public Utilities)	\$0.939	\$0.893	\$0.923	\$0.935	\$0.925	\$0.032	3.58%	100.0%	\$0.925	\$0.925	\$0.925	\$0.925
6	Personal Property (Residential)	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$0.000	0.00%	94.5%	\$4.35	\$4.35	\$4.35	\$4.35
7	Personal Property (Business)	\$2.90	\$2.90	\$2.90	\$2.90	\$2.90	\$0.000	0.00%	94.5%	\$2.90	\$2.90	\$2.90	\$2.90
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.90	\$2.90	\$2.90	\$0.000	0.00%	100.0%	\$2.90	\$2.90	\$2.90	\$2.90
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$0.000	0.00%	100.0%	\$1.90	\$1.90	\$1.90	\$1.90
10	Revenues over Expenditures	(\$0)	(\$2,998,861)	(\$0)	(\$0)	(\$0)				(\$1,230,023)	(\$755,903)	(\$913,392)	(\$388,522)
11													
12	EXPENDITURES (M - C) (M/C)												
83													
84	SCHOOLS	\$41,368,542	\$42,335,586	\$41,585,586	\$41,896,842	\$41,896,842	\$528,300	1.3%		\$42,712,120	\$43,082,942	\$43,461,181	\$43,846,985
85	Local/County	17,717,498	18,177,579	17,427,579	17,877,579	17,877,579	160,081	0.9%		18,541,131	18,911,953	19,290,192	19,675,996
86	Energy Saving - Schools	(289,919)	(12,982)	(12,982)	(12,982)	(12,982)	276,937	(95.5%)		0	0	0	0
87	State	21,434,634	22,009,081	22,009,081	21,870,337	21,870,337	435,703	2.0%		22,009,081	22,009,081	22,009,081	22,009,081
88	Federal	1,407,719	1,254,200	1,254,200	1,254,200	1,254,200	(153,519)	(10.9%)		1,254,200	1,254,200	1,254,200	1,254,200
89	Other Local	1,098,610	907,708	907,708	907,708	907,708	(190,902)	(17.4%)		907,708	907,708	907,708	907,708
90													
91	DEBT SERVICE	\$9,118,593	\$9,077,684	\$9,077,684	\$9,242,684	\$9,242,684	\$124,091	1.4%		\$9,125,542	\$9,094,726	\$8,823,216	\$8,625,268
92	County (Existing)	2,517,887	2,488,673	2,488,673	2,653,673	2,653,673	135,786	5.4%		2,640,043	2,625,132	2,359,103	2,348,555
93	Schools (Existing)	6,600,706	6,589,011	6,589,011	6,589,011	6,589,011	(11,695)	(0.2%)		6,485,499	6,469,594	6,464,113	6,276,713
94													
95	CIP	\$2,145,478	\$5,496,610	\$2,921,610	\$4,266,610	\$4,266,610	\$2,121,132	98.9%		\$8,657,125	\$4,935,820	\$5,731,540	\$14,791,275
96	Community Services	0	200,000	50,000	50,000	50,000	50,000	#DIV/0!		555,000	774,000	2,625,000	917,000
97	Public Works	225,000	1,029,900	430,000	430,000	430,000	205,000	91.1%		1,023,025	723,820	754,540	11,905,275
98	Public Safety	1,537,478	2,216,710	991,610	2,336,610	2,336,610	799,132	52.0%		3,009,100	1,213,000	1,127,000	744,000
99	School	383,000	2,050,000	1,450,000	1,450,000	1,450,000	1,067,000	278.6%		4,070,000	2,225,000	1,225,000	1,225,000
100													
101	ENTERPRISE	\$2,792,678	\$2,801,512	\$2,781,573	\$2,806,983	\$2,809,606	\$16,928	0.6%		\$2,870,036	\$2,922,396	\$2,968,639	\$3,020,292
102	Palmyra Sewer Fund	186,008	240,160	226,147	240,997	235,057	49,049	26.4%		253,660	253,660	253,660	253,660
103	FUSD Fund	372,864	376,988	373,657	382,567	391,130	18,266	4.9%		379,488	379,488	379,488	379,488
104	Zion Crossroads Water & Sewer Fund	580,330	587,318	584,723	586,373	586,373	6,043	1.0%		639,842	692,202	738,446	790,099
105	School Cafeteria Fund	1,653,476	1,597,046	1,597,046	1,597,046	1,597,046	(56,430)	(3.4%)		1,597,046	1,597,046	1,597,046	1,597,046
106													
107	TOTAL EXPENDITURES	\$78,822,239	\$84,795,195	\$80,564,227	\$82,857,279	\$82,838,129	\$4,015,890	5.1%		\$88,946,341	\$86,060,369	\$87,752,104	\$97,556,019
108													
109	REVENUES												
110													
111	OPERATING REVENUE	\$48,890,507	\$48,950,205	\$50,045,785	\$51,132,581	\$51,060,958	\$2,170,452	4.4%		\$50,676,708	\$51,932,185	\$52,627,206	\$53,891,043
112	Real Estate (Residential)	21,657,923	21,831,125	22,564,534	22,811,956	22,582,610	924,687	4.3%		22,726,495	23,404,898	23,517,965	24,196,368
113	Real Estate (Commercial)	1,034,148	1,017,643	1,051,831	1,065,505	1,054,110	19,962	1.9%		1,085,733	1,117,356	1,148,980	1,180,603
114	Mobile Homes	19,643	18,681	19,309	19,839	19,317	(326)	(1.7%)		19,351	19,351	19,351	19,351
115	Real Estate (Public Utilities)	5,024,576	4,778,430	4,938,960	5,078,848	5,024,529	(47)	(0.0%)		4,999,158	5,048,655	5,098,152	5,147,648
116	Personal Property (Residential)	5,936,168	5,936,168	5,936,168	6,457,930	6,570,976	634,808	10.7%		6,176,284	6,352,913	6,529,541	6,706,169
117	Personal Property (Business)	273,188	273,188	273,188	276,110	354,918	81,730	29.9%		281,632	287,154	292,676	298,198
118	Personal Property (Public Utilities)	28,853	28,853	28,853	32,792	32,792	3,939	13.7%		29,142	29,430	29,719	30,007
119	Machinery & Tools	16,905	16,905	16,905	16,788	13,893	(3,012)	(17.8%)		17,075	17,244	17,413	17,582
120	Delinquent Taxes RE	625,000	625,000	625,000	625,000	625,000	0	0.0%		637,500	650,250	663,255	676,520
121	Delinquent Taxes PP	400,000	400,000	450,000	450,000	450,000	50,000	12.5%		459,000	468,180	477,544	487,094
122	Other Local	5,438,856	5,689,850	5,796,850	5,861,850	5,861,850	422,994	7.8%		5,979,087	6,098,669	6,220,642	6,345,055
123	Commonwealth	7,010,237	7,194,350	7,194,350	7,286,126	7,251,126	240,890	3.4%		7,359,893	7,470,291	7,582,346	7,696,081
124	Federal	122,000	117,000	117,000	117,000	117,000	(5,000)	(4.1%)		117,000	117,000	117,000	117,000
125	EMS Cost Recovery	565,000	570,000	579,825	579,825	649,825	84,825	15.0%		662,822	676,078	689,599	703,391
126	Lousia E911 Core Maintenance	78,012	78,012	78,012	78,012	78,012	0	0.0%		79,588	80,818	82,175	82,175
127	Use of Fund Balance	659,998	375,000	375,000	375,000	375,000	(284,998)	(43.2%)		46,950	93,900	140,850	187,800
128													
129	SCHOOLS	\$23,940,963	\$24,170,989	\$24,170,989	\$24,032,245	\$24,032,245	\$91,282	0.4%		\$24,170,989	\$24,170,989	\$24,170,989	\$24,170,989
130	State	21,434,634	22,009,081	22,009,081	21,870,337	21,870,337	435,703	2.0%		22,009,081	22,009,081	22,009,081	22,009,081
131	Federal	1,407,719	1,254,200	1,254,200	1,254,200	1,254,200	(153,519)	(10.9%)		1,254,200	1,254,200	1,254,200	1,254,200
132	Other/Local	1,098,610	907,708	907,708	907,708	907,708	(190,902)	(17.4%)		907,708	907,708	907,708	907,708
133													
134	SOCIAL SERVICES	\$1,735,137	\$1,737,675	\$1,713,219	\$1,713,219	\$1,748,219	\$13,082	0.8%		\$1,713,219	\$1,713,219	\$1,713,219	\$1,713,219
135	State	732,142	600,896	600,896	600,896	635,896	(96,246)	(13.1%)		600,896	600,896	600,896	600,896
136	Federal	1,002,995	1,136,779	1,112,323	1,112,323	1,112,323	109,328	10.9%		1,112,323	1,112,323	1,112,323	1,112,323
137													
138	DEBT SERVICE	\$238,362	\$214,921	\$214,921	\$214,921	\$214,921	(\$23,441)	(9.8%)		\$203,183	\$186,513	\$155,886	\$143,068
139	Other/ Local	24,951	15,642	15,642	15,642	15,642	(9,309)	(37.3%)		18,201	15,995	0	1,985
140	Federal Interest Rate Subsidy	213,411	199,279	199,279	199,279	199,279	(14,132)	(6.6%)		184,982	170,518	155,886	141,083
141	Fund Balance	0	0	0	0	0	0	#DIV/0!		0	0	0	0
142													
143	CIP	\$1,960,930	\$4,721,510	\$2,421,610	\$3,766,610	\$3,766,610	\$1,805,680	92.1%		\$8,657,125	\$4,935,820	\$5,731,540	\$14,791,275
144	Fund Balance	1,312,960	4,203,540	1,873,640	1,873,640	1,873,640	560,680	42.7%		8,637,125	4,935,820	5,731,540	14,791,275
145	Grant	647,970	517,970	547,970	547,970	547,970	(100,000)	(15.4%)		20,000	0	0	0
146	Borrowing	0	0	0	1,345,000	1,345,000	1,345,000	#DIV/0!		0	0	0	0
147													
148	ENTERPRISE	\$2,056,340	\$2,001,034	\$1,997,703	\$1,997,703	\$2,015,176	(\$41,164)	(2.0%)		\$2,295,094	\$2,365,740	\$2,439,872	\$2,457,904
149	Palmyra Sewer Fund	30,000	27,000	27,000	27,000	27,000	(3,000)	(10.0%)		27,000	27,000	27,000	27,000
150	FUSD Fund	372,864	376,988	373,65									