



	A	C	D	G	J	M	P	Q	R	S	T
	 ADOPTED FY21 BUDGET April 29, 2020	FY20 Amended Budget	FY21 Budget Requests	FY21 COAD Proposed	FY21 BOS Advertised	FY21 BOS Adopted	Collect Rates	FY2022	FY2023	FY2024	FY2025
1											
2	Real Estate (Residential)	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
3	Real Estate (Commercial)	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
4	Mobile Homes	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
5	Real Estate (Public Utilities)	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	100.0%	\$0.925	\$0.925	\$0.925	\$0.925
6	Personal Property (Residential)	\$4.35	\$4.35	\$4.350	\$4.350	\$4.350	94.5%	\$4.35	\$4.35	\$4.35	\$4.35
7	Personal Property (Business)	\$2.90	\$2.90	\$2.900	\$2.900	\$2.900	94.5%	\$2.90	\$2.90	\$2.90	\$2.90
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.900	\$2.900	\$2.900	100.0%	\$2.90	\$2.90	\$2.90	\$2.90
9	Machinery & Tools	\$1.90	\$1.90	\$1.900	\$1.900	\$1.900	100.0%	\$1.90	\$1.90	\$1.90	\$1.90
10		(\$0)	(\$2,758,225)	\$0	\$0	\$0		(\$1,959,664)	(\$1,484,148)	(\$1,850,460)	(\$316,866)
11	321										
12	EXPENDITURES										
13	GENERAL GOVERNMENT	\$2,974,194	\$3,163,513	\$3,069,556	\$3,119,909	\$3,119,909		\$3,011,809	\$3,050,662	\$3,128,116	\$3,119,967
14	Board of Supervisors	120,857	130,528	130,528	130,528	130,528		130,228	130,228	130,228	130,228
15	County Administration	333,849	336,565	335,065	335,065	335,065		335,065	335,065	335,065	335,065
16	County Attorney	260,000	230,000	230,000	230,000	230,000		230,000	230,000	230,000	230,000
17	Commissioner of the Revenue	378,691	380,906	380,906	380,906	380,906		380,906	380,906	380,906	380,906
18	Reassessment/BOE	80,209	162,226	162,226	166,979	166,979		55,009	114,259	75,009	164,559
19	Treasurer	503,416	509,496	495,166	495,166	495,166		512,206	516,039	520,113	524,439
20	Information Technology	443,131	459,291	459,291	459,291	459,291		454,191	433,691	446,391	442,091
21	Finance	458,558	458,558	458,558	458,558	458,558		461,558	458,558	461,558	458,558
22	Registrar/Board of Elections	268,317	365,414	287,287	332,887	332,887		322,117	321,387	418,317	323,592
23	Human Resources	127,166	130,529	130,529	130,529	130,529		130,529	130,529	130,529	130,529
24											
25	JUDICIAL ADMINISTRATION	\$1,222,679	\$1,272,692	\$1,227,692	\$1,227,692	\$1,227,692		\$1,227,692	\$1,227,692	\$1,227,692	\$1,227,692
26	General District Courts	8,390	5,440	6,190	6,190	6,190		6,190	6,190	6,190	6,190
27	Juvenile Court Service Unit	3,100	3,000	2,850	2,850	2,850		2,850	2,850	2,850	2,850
28	Clerk of the Circuit Court	641,268	645,078	644,478	644,478	644,478		644,478	644,478	644,478	644,478
29	Circuit Court Judge	50,940	100,643	55,643	55,643	55,643		55,643	55,643	55,643	55,643
30	Commonwealth's Attorney	518,981	518,531	518,531	518,531	518,531		518,531	518,531	518,531	518,531
31											
32	PUBLIC SAFETY	\$8,676,523	\$9,676,975	\$8,851,388	\$8,920,013	\$8,886,942		\$8,944,000	\$8,992,085	\$9,157,610	\$9,163,117
33	Sheriff's Department	3,364,557	3,455,215	3,319,849	3,389,724	3,356,653		3,312,900	3,292,255	3,307,430	3,309,430
34	E-911	1,716,309	1,708,492	1,708,172	1,714,277	1,714,277		1,807,733	1,876,463	1,984,080	1,987,587
35	Fire and Rescue	1,076,600	1,333,518	1,032,092	1,032,092	1,032,092		1,032,092	1,032,092	1,032,092	1,032,092
36	Correction and Detention	1,420,584	1,473,018	1,473,018	1,403,198	1,403,198		1,473,018	1,473,018	1,473,018	1,473,018
37	Building Inspections	249,375	249,275	251,542	314,007	314,007		251,542	251,542	294,275	294,275
38	State Dept. of Forestry	9,012	9,142	9,142	9,142	9,142		9,142	9,142	9,142	9,142
39	Emergency Management	538,293	996,108	727,468	727,468	727,468		727,468	727,468	727,468	727,468
40	Public Animal Shelter	301,793	452,207	330,105	330,105	330,105		330,105	330,105	330,105	330,105
41											
42	PUBLIC WORKS	\$2,497,421	\$2,841,631	\$2,674,516	\$2,679,516	\$2,679,516		\$2,678,119	\$2,711,104	\$2,709,696	\$2,710,596
43	Litter Control Program	27,200	7,200	7,200	7,200	7,200		7,200	7,200	7,200	7,200
44	Facilities	964,016	1,180,263	1,077,750	1,077,750	1,077,750		1,077,750	1,077,750	1,077,750	1,077,750
45	General Services	583,245	584,905	584,905	584,905	584,905		589,905	589,905	589,905	589,905
46	Public Works	264,124	273,480	264,480	264,480	264,480		264,480	264,480	264,480	264,480
47	Convenience Center & Landfill	250,379	384,589	344,989	344,989	344,989		344,989	344,989	344,989	344,989
48	Public Utilities	156,725	157,928	141,926	146,926	146,926		141,926	141,926	141,926	141,926
49	JRWA Operations	251,732	253,266	253,266	253,266	253,266		251,869	284,854	283,446	284,346
50											
51	HEALTH AND WELFARE	\$6,296,711	\$6,713,332	\$6,535,882	\$6,535,882	\$6,516,833		\$6,535,457	\$6,535,457	\$6,535,457	\$6,535,457
52	Health	277,884	277,884	277,884	277,884	277,884		277,884	277,884	277,884	277,884
53	VJCCCA	7,000	6,585	6,585	6,585	6,585		6,585	6,585	6,585	6,585
54	CSA	82,364	102,073	101,273	101,273	82,224		101,273	101,273	101,273	101,273
55	CSA Purchase of Services	2,885,170	3,209,170	3,034,170	3,034,170	3,034,170		3,034,170	3,034,170	3,034,170	3,034,170
56	Social Services	3,044,293	3,117,620	3,115,970	3,115,970	3,115,970		3,115,545	3,115,545	3,115,545	3,115,545
57											
58	PARKS, RECREATION & CULTURAL	\$1,030,736	\$1,124,325	\$1,053,925	\$1,053,925	\$1,035,330		\$1,053,925	\$1,053,925	\$1,053,925	\$1,053,925
59	Parks & Recreation	586,846	675,223	608,223	608,223	589,628		608,223	608,223	608,223	608,223
60	Library	443,890	449,102	445,702	445,702	445,702		445,702	445,702	445,702	445,702
61											
62	COMMUNITY DEVELOPMENT	\$1,317,897	\$1,472,223	\$1,292,463	\$1,229,998	\$1,229,998		\$1,373,514	\$1,379,714	\$1,404,179	\$1,449,254
63	County Planner	454,492	471,742	472,859	410,394	410,394		472,442	472,442	472,442	472,442
64	Planning Commission	30,812	32,112	32,112	32,112	32,112		29,662	29,662	29,662	29,662
65	Board of Zoning Appeals	3,150	3,500	3,500	3,500	3,500		3,500	3,500	3,500	3,500
66	Economic Development	104,133	246,368	100,233	100,233	100,233		183,148	189,348	213,813	258,888
67	VA Cooperative Extension	102,404	104,453	104,453	104,453	104,453		104,453	104,453	104,453	104,453
68	Nonprofit Agencies	622,906	614,048	579,306	579,306	579,306		580,309	580,309	580,309	580,309
69											
70	NONDEPARTMENTAL	\$606,226	\$666,455	\$551,000	\$192,535	\$84,943		\$551,000	\$551,000	\$551,000	\$551,000
71	Nondepartmental	231,226	260,000	260,000	260,000	310,000		260,000	260,000	260,000	260,000
72	EDA Incentive Payment (CVEC)	375,000	0	0	0	0		0	0	0	0
73	Staff Pay Plan Wedge	0	283,455	168,000	234,769	77,177		168,000	168,000	168,000	168,000
74	Staff Benefits Plan Wedge	0	68,000	68,000	(357,234)	(357,234)		68,000	68,000	68,000	68,000
75	Staff VRS Wedge	0	55,000	55,000	55,000	55,000		55,000	55,000	55,000	55,000
76											
77								\$507,510	\$1,017,543	\$1,532,897	\$2,049,117
78											
79	SUBTOTAL Operating	\$24,622,387	\$26,931,146	\$25,256,422	\$24,959,470	\$24,781,163		\$25,883,026	\$26,519,181	\$27,300,571	\$27,860,124
80											

	A	C	D	G	J	M	P	Q	R	S	T
	 ADOPTED FY21 BUDGET April 29, 2020	FY20 Amended Budget	FY21 Budget Requests	FY21 COAD Proposed	FY21 BOS Advertised	FY21 BOS Adopted	Collect Rates	FY2022	FY2023	FY2024	FY2025
1											
2	Real Estate (Residential)	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
3	Real Estate (Commercial)	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
4	Mobile Homes	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	97.5%	\$0.925	\$0.925	\$0.925	\$0.925
5	Real Estate (Public Utilities)	\$0.925	\$0.925	\$0.935	\$0.945	\$0.925	100.0%	\$0.925	\$0.925	\$0.925	\$0.925
6	Personal Property (Residential)	\$4.35	\$4.35	\$4.350	\$4.350	\$4.350	94.5%	\$4.35	\$4.35	\$4.35	\$4.35
7	Personal Property (Business)	\$2.90	\$2.90	\$2.900	\$2.900	\$2.900	94.5%	\$2.90	\$2.90	\$2.90	\$2.90
8	Personal Property (Public Utilities)	\$2.90	\$2.90	\$2.900	\$2.900	\$2.900	100.0%	\$2.90	\$2.90	\$2.90	\$2.90
9	Machinery & Tools	\$1.90	\$1.90	\$1.900	\$1.900	\$1.900	100.0%	\$1.90	\$1.90	\$1.90	\$1.90
10		(\$0)	(\$2,758,225)	\$0	\$0	\$0		(\$1,959,664)	(\$1,484,148)	(\$1,850,460)	(\$316,866)
11	321										
12	EXPENDITURES										
81	SCHOOLS	\$41,896,842	\$44,001,052	\$42,901,052	\$43,043,255	\$42,410,257		\$44,450,283	\$44,837,161	\$45,231,776	\$45,634,284
82	Local/County	17,864,597	18,964,597	17,864,597	18,256,800	18,064,800		19,343,889	19,730,767	20,125,382	20,527,890
83	State	21,870,337	23,082,255	23,082,255	23,082,255	22,641,257		22,944,486	22,944,486	22,944,486	22,944,486
84	Federal	1,254,200	1,254,200	1,254,200	1,254,200	1,254,200		1,254,200	1,254,200	1,254,200	1,254,200
85	Other Local	907,708	700,000	700,000	450,000	450,000		907,708	907,708	907,708	907,708
86											
87	DEBT SERVICE	\$9,242,684	\$9,126,242	\$9,126,242	\$9,395,242	\$8,961,242		\$8,925,027	\$8,654,616	\$8,457,767	\$7,191,685
88	County (Existing)	2,653,673	2,640,743	2,640,743	2,909,743	2,475,743		2,455,432	2,190,503	2,181,054	929,608
89	Schools (Existing)	6,589,011	6,485,499	6,485,499	6,485,499	6,485,499		6,469,594	6,464,113	6,276,713	6,262,077
90											
91	CIP	\$4,266,610	\$5,765,173	\$1,564,000	\$2,900,797	\$513,000		\$9,753,993	\$10,484,040	\$14,046,775	\$5,267,033
92	Community Services	50,000	270,500	90,000	113,000	113,000		598,500	810,500	3,270,500	1,136,000
93	Public Works	430,000	1,216,000	430,000	705,399	200,000		1,943,820	7,129,540	7,890,275	456,033
94	Public Safety	2,336,610	1,178,673	369,000	1,028,000	0		2,086,673	819,000	1,061,000	2,300,000
95	School	1,450,000	3,100,000	675,000	1,054,398	200,000		5,125,000	1,725,000	1,825,000	1,375,000
96											
97	ENTERPRISE	\$2,809,606	\$5,716,688	\$5,671,579	\$2,921,579	\$3,121,579		\$3,261,541	\$3,357,785	\$3,459,438	\$3,559,472
98	Palmyra Sewer Fund	235,057	263,534	249,831	249,831	249,831		375,276	375,276	375,276	375,276
99	FUSD Fund	391,130	440,904	416,324	416,324	416,324		457,053	457,053	457,053	457,053
100	Zion Crossroads Water & Sewer Fund	586,373	3,415,204	3,408,378	658,378	858,378		832,165	928,409	1,030,062	1,130,096
101	School Cafeteria Fund	1,597,046	1,597,046	1,597,046	1,597,046	1,597,046		1,597,046	1,597,046	1,597,046	1,597,046
102											
103	TOTAL EXPENDITURES	\$82,838,129	\$91,540,301	\$84,519,295	\$83,220,343	\$79,787,241		\$92,273,869	\$93,852,783	\$98,496,327	\$89,512,597
104											
105	REVENUES										
106											
107	OPERATING REVENUE	\$51,060,958	\$51,094,386	\$51,457,358	\$51,892,444	\$51,017,302		\$51,345,840	\$52,614,238	\$53,269,376	\$54,595,927
108	Real Estate (Residential)	22,582,610	22,718,612	22,964,218	23,134,667	22,709,329		22,832,205	23,513,763	23,627,356	24,308,914
109	Real Estate (Commercial)	1,054,110	1,059,551	1,071,005	1,082,460	1,059,551		1,091,337	1,123,124	1,154,910	1,186,697
110	Mobile Homes	19,317	19,317	19,526	19,099	17,901		19,317	19,317	19,317	19,317
111	Real Estate (Public Utilities)	5,024,529	5,004,646	5,058,750	5,112,855	5,004,646		5,054,693	5,104,739	5,104,739	5,204,832
112	Personal Property (Residential)	6,570,976	6,665,003	6,665,003	6,844,507	6,782,258		6,854,939	7,044,874	7,234,809	7,424,744
113	Personal Property (Business)	354,918	358,467	358,467	358,467	425,809		365,637	372,806	379,975	387,145
114	Personal Property (Public Utilities)	32,792	34,689	34,689	34,689	34,689		35,036	35,383	35,730	36,077
115	Machinery & Tools	13,893	14,032	14,032	14,032	28,433		14,172	14,313	14,453	14,593
116	Delinquent Taxes RE	625,000	650,000	650,000	650,000	650,000		663,000	676,260	689,785	703,581
117	Delinquent Taxes PP	450,000	475,000	475,000	475,000	475,000		484,500	494,190	504,074	514,155
118	Other Local	6,511,675	6,547,250	6,598,849	6,618,849	6,102,469		6,224,518	6,349,009	6,475,989	6,605,509
119	Commonwealth	7,251,126	7,342,807	7,342,807	7,342,807	7,342,807		7,452,949	7,564,743	7,678,214	7,793,388
120	Federal	117,000	127,000	127,000	127,000	127,000		127,000	127,000	127,000	127,000
121	Lousia E911 Core Maintenance	78,012	78,012	78,012	78,012	78,012		79,588	80,818	82,175	82,175
122	Use of Fund Balance	375,000	0	0	0	179,398		46,950	93,900	140,850	187,800
123											
124	SCHOOLS	\$24,032,245	\$25,036,455	\$25,036,455	\$24,786,455	\$24,345,457		\$24,898,686	\$24,898,686	\$24,898,686	\$24,898,686
125	State	21,870,337	23,082,255	23,082,255	23,082,255	22,641,257		22,944,486	22,944,486	22,944,486	22,944,486
126	Federal	1,254,200	1,254,200	1,254,200	1,254,200	1,254,200		1,254,200	1,254,200	1,254,200	1,254,200
127	Other/Local	907,708	700,000	700,000	450,000	450,000		700,000	700,000	700,000	700,000
128											
129	SOCIAL SERVICES	\$1,748,219	\$1,815,239	\$1,815,239	\$1,853,201	\$1,815,239		\$1,815,239	\$1,815,239	\$1,815,239	\$1,815,239
130	State	635,896	641,279	641,279	679,241	641,279		641,279	641,279	641,279	641,279
131	Federal	1,112,323	1,173,960	1,173,960	1,173,960	1,173,960		1,173,960	1,173,960	1,173,960	1,173,960
132											
133	DEBT SERVICE	\$214,921	\$184,982	\$184,982	\$184,982	\$184,982		\$170,517	\$155,855	\$141,082	\$126,107
134	Other/ Local	15,642	0	0	0	0		0	0	0	0
135	Federal Interest Rate Subsidy	199,279	184,982	184,982	184,982	184,982		170,517	155,855	141,082	126,107
136											
137	CIP	\$3,766,610	\$5,765,173	\$1,164,000	\$2,392,000	\$113,000		\$9,753,993	\$10,484,040	\$14,046,775	\$5,267,033
138	Fund Balance	1,873,640	5,765,173	1,119,000	374,000	0		7,003,993	3,904,040	6,666,775	5,267,033
139	Grant	547,970	0	45,000	113,000	113,000		0	0	0	0
140	Borrowing	1,345,000	0	0	1,905,000	0		2,750,000	6,580,000	7,380,000	0
141											
142	ENTERPRISE	\$2,015,176	\$4,885,841	\$4,861,261	\$2,111,261	\$2,311,261		\$2,329,930	\$2,400,576	\$2,474,708	\$2,492,740
143	Palmyra Sewer Fund	27,000	25,000	25,000	25,000	25,000		25,000	25,000	25,000	25,000
144	FUSD Fund	391,130	440,904	416,324	416,324	416,324		416,324	416,324	416,324	416,324
145	ZXR Water & Sewer Fund	0	72,891	72,891	72,891	72,891		291,560	362,206	436,338	454,370
146	ZXR Water & Sewer Fund - Fund Balance	0	2,750,000	2,750,000	0	200,000		0	0	0	0
147	School Cafeteria Fund	1,597,046	1,597,046	1,597,046	1,597,046	1,597,046		1,597,046	1,597,046	1,597,046	1,597,046
148											
149	TOTAL REVENUES	\$82,838,129	\$88,782,076	\$84,519,295	\$83,220,343	\$79,787,241		\$90,314,205	\$92,368,634	\$96,645,866	\$89,195,732