

	A	B	C	D	G	J	M	P	Q	R	S	T
1	 ADOPTED FY22 BUDGET April 21, 2021	FY21 Adopted Budget	FY21 Amended Budget	FY22 Budget Requests	FY22 COAD Proposed	FY22 BOS Advertised	FY22 BOS Adopted	Collect Rates	FY2023	FY2024	FY2025	FY2026
2	Real Estate (Residential)	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	97.5%	\$0.884	\$0.884	\$0.884	\$0.884
3	Real Estate (Commercial)	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	97.5%	\$0.884	\$0.884	\$0.884	\$0.884
4	Mobile Homes	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	97.5%	\$0.884	\$0.884	\$0.884	\$0.884
5	Real Estate (Public Utilities)	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	100.0%	\$0.884	\$0.884	\$0.840	\$0.884
6	Personal Property (Residential)	\$4.35	\$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	\$2.90	\$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	\$2.90	\$2.900	\$2.900	\$2.900	100.0%	\$2.90	\$2.90	\$2.90	\$2.90
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$1.900	\$1.900	\$1.900	100.0%	\$1.90	\$1.90	\$1.90	\$1.90
10		\$0	\$44,565	(\$1,631,874)	\$0	\$0	\$0		\$815,551	\$1,575,867	\$950,320	\$1,061,594
11												
12	EXPENDITURES											
13	GENERAL GOVERNMENT	\$3,119,909	\$3,015,164	\$3,050,296	\$2,968,287	\$3,036,447	\$3,036,447		\$3,054,239	\$3,054,739	\$3,049,589	\$3,078,689
14	Board of Supervisors	130,528	126,088	126,237	126,237	126,237	126,237		126,237	126,237	126,237	126,237
15	County Administration	335,065	337,260	334,293	332,793	332,793	332,793		332,793	332,793	332,793	332,793
16	County Attorney	230,000	230,000	230,000	230,000	230,000	230,000		230,000	230,000	230,000	230,000
17	Commissioner of the Revenue	380,906	386,384	387,739	387,439	387,439	387,439		387,439	387,439	387,439	387,439
18	Reassessment	162,226	95,711	50,300	50,300	50,300	50,300		55,109	55,109	55,109	55,109
19	Board of Equalization	4,753	4,753	4,310	4,310	4,310	4,310		4,310	4,310	4,310	4,310
20	Treasurer	495,166	478,328	483,397	478,347	478,347	478,347		478,597	483,397	478,347	478,347
21	Information Technology	459,291	463,209	436,157	436,157	436,157	436,157		448,891	444,591	444,491	473,591
22	Finance	458,558	446,252	520,122	451,963	520,122	520,122		520,122	520,122	520,122	520,122
23	Registrar/Board of Elections	332,887	316,562	353,857	346,857	346,857	346,857		346,857	346,857	346,857	346,857
24	Human Resources	130,529	130,617	123,885	123,885	123,885	123,885		123,885	123,885	123,885	123,885
25												
26	JUDICIAL ADMINISTRATION	\$1,227,692	\$1,206,284	\$1,235,226	\$1,234,176	\$1,234,176	\$1,234,176		\$1,218,351	\$1,218,701	\$1,218,176	\$1,218,176
27	General District Courts	6,190	6,190	4,520	4,520	4,520	4,520		4,520	4,520	4,520	4,520
28	Juvenile Court Service Unit	2,850	2,850	2,650	2,650	2,650	2,650		2,650	2,650	2,650	2,650
29	Clerk of the Circuit Court	644,478	637,565	659,485	658,435	658,435	658,435		646,660	647,010	646,485	646,485
30	Circuit Court Judge	55,643	55,643	53,440	53,440	53,440	53,440		49,390	49,390	49,390	49,390
31	Commonwealth's Attorney	518,531	504,036	515,131	515,131	515,131	515,131		515,131	515,131	515,131	515,131
32												
33	PUBLIC SAFETY	\$8,886,942	\$8,780,541	\$9,729,195	\$9,393,715	\$9,507,116	\$9,507,116		\$9,477,159	\$9,400,777	\$9,346,477	\$9,383,198
34	Sheriff's Office	3,356,653	3,283,780	3,435,540	3,366,510	3,441,120	3,441,120		3,308,810	3,308,810	3,308,810	3,308,810
35	E-911	1,714,277	1,698,053	1,975,294	1,975,294	1,975,294	1,975,294		1,976,500	1,900,118	1,900,818	2,002,539
36	Fire and Rescue	1,032,092	1,032,092	1,232,039	1,074,041	1,125,893	1,125,893		1,227,039	1,227,039	1,172,039	1,107,039
37	Correction and Detention	1,403,198	1,403,198	1,329,634	1,329,634	1,316,574	1,316,574		1,316,574	1,316,574	1,316,574	1,316,574
38	Building Inspections	314,007	297,152	301,216	301,216	301,216	301,216		301,216	301,216	301,216	301,216
39	State Dept. of Forestry	9,142	9,142	9,142	9,142	9,142	9,142		9,142	9,142	9,142	9,142
40	Emergency Management	727,468	727,019	999,321	999,321	999,321	999,321		999,321	999,321	999,321	999,321
41	Public Animal Shelter	330,105	330,105	447,008	338,556	338,556	338,556		338,556	338,556	338,556	338,556
42												
43	PUBLIC WORKS	\$2,679,516	\$2,690,555	\$3,021,070	\$2,686,841	\$2,686,841	\$2,686,841		\$2,686,281	\$2,686,281	\$2,686,281	\$2,686,281
44	Litter Control Program	7,200	7,200	31,800	31,800	31,800	31,800		31,800	31,800	31,800	31,800
45	Facilities	1,077,750	1,095,993	1,262,836	1,045,516	1,045,516	1,045,516		1,045,516	1,045,516	1,045,516	1,045,516
46	General Services	584,905	584,905	628,305	603,305	603,305	603,305		603,305	603,305	603,305	603,305
47	Public Works	264,480	259,439	340,809	259,580	259,580	259,580		259,020	259,020	259,020	259,020
48	Convenience Center & Landfill	344,989	345,801	336,042	328,492	328,492	328,492		328,492	328,492	328,492	328,492
49	Public Utilities	146,926	143,951	169,420	166,290	166,290	166,290		166,290	166,290	166,290	166,290
50	JRWA Operations	253,266	253,266	251,858	251,858	251,858	251,858		251,858	251,858	251,858	251,858
51												
52	HEALTH AND WELFARE	\$6,516,833	\$6,514,854	\$6,668,851	\$6,663,828	\$6,724,865	\$6,724,865		\$7,221,079	\$7,678,654	\$8,148,610	\$8,721,319
53	Health	277,884	277,884	277,884	277,884	277,884	277,884		277,884	277,884	277,884	277,884
54	VJCCCA	6,585	6,585	6,585	6,585	6,585	6,585		6,585	6,585	6,585	6,585
55	CSA	82,224	84,400	108,712	105,862	108,111	108,111		108,111	108,111	108,111	108,111
56	CSA Purchase of Services	3,034,170	3,034,170	3,004,786	3,004,786	3,004,786	3,004,786		3,501,000	3,958,575	4,428,531	5,001,240
57	Social Services	3,115,970	3,111,815	3,270,884	3,268,711	3,327,499	3,327,499		3,327,499	3,327,499	3,327,499	3,327,499
58												
59	PARKS, RECREATION & CULTURAL	\$1,035,330	\$1,035,207	\$1,149,359	\$1,069,380	\$1,084,623	\$1,084,623		\$1,084,623	\$1,084,623	\$1,084,623	\$1,084,623
60	Parks & Recreation	589,628	588,128	681,814	611,274	616,274	616,274		616,274	616,274	616,274	616,274
61	Library	445,702	447,079	467,545	458,106	468,349	468,349		468,349	468,349	468,349	468,349
62												
63	COMMUNITY DEVELOPMENT	\$1,229,998	\$1,230,314	\$1,369,097	\$1,216,595	\$1,227,394	\$1,227,394		\$1,221,649	\$1,228,349	\$1,253,314	\$1,323,889
64	County Planner	410,394	408,632	414,767	384,767	385,567	385,567		385,567	385,567	385,567	385,567
65	Planning Commission	32,112	32,112	22,662	22,662	22,662	22,662		29,662	29,662	29,662	29,662
66	Board of Zoning Appeals	3,500	3,500	3,350	3,350	3,350	3,350		3,350	3,350	3,350	3,350
67	Economic Development	100,233	102,311	191,140	119,640	129,640	129,640		116,895	123,595	148,560	219,135
68	VA Cooperative Extension	104,453	104,453	105,197	105,197	105,197	105,197		105,197	105,197	105,197	105,197
69	Nonprofit Agencies	579,306	579,306	631,980	580,978	580,978	580,978		580,978	580,978	580,978	580,978
70												
71	NONDEPARTMENTAL	\$84,943	\$263,679	\$354,340	\$556,340	\$888,238	\$888,238		\$585,238	\$640,238	\$585,238	\$640,238
72	Nondepartmental	310,000	260,000	261,630	261,630	275,528	275,528		275,528	275,528	275,528	275,528
73	EDA Incentive Payment (CVEC)	0	0	0	0	0	0		0	0	0	0
74	Staff Pay Plan Wedge	77,177	0	0	202,000	505,000	505,000		202,000	202,000	202,000	202,000
75	Staff Benefits Plan Wedge	(357,234)	3,679	92,710	92,710	107,710	107,710		107,710	107,710	107,710	107,710
76	Staff VRS Wedge	55,000	0	0	0	0	0		0	55,000	0	55,000
77												
78									\$530,972	\$1,070,820	\$1,618,266	\$2,180,994
79												
80	SUBTOTAL Operating	\$24,781,163	\$24,736,598	\$26,577,434	\$25,789,161	\$26,389,700	\$26,389,700		\$27,079,591	\$28,063,181	\$28,990,573	\$30,317,407
81												

	A	B	C	D	G	J	M	P	Q	R	S	T
1	 ADOPTED FY22 BUDGET April 21, 2021	FY21 Adopted Budget	FY21 Amended Budget	FY22 Budget Requests	FY22 COAD Proposed	FY22 BOS Advertised	FY22 BOS Adopted	Collect Rates	FY2023	FY2024	FY2025	FY2026
2	Real Estate (Residential)	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	97.5%	\$0.884	\$0.884	\$0.884	\$0.884
3	Real Estate (Commercial)	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	97.5%	\$0.884	\$0.884	\$0.884	\$0.884
4	Mobile Homes	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	97.5%	\$0.884	\$0.884	\$0.884	\$0.884
5	Real Estate (Public Utilities)	\$0.925	\$0.925	\$0.925	\$0.895	\$0.884	\$0.884	100.0%	\$0.884	\$0.884	\$0.840	\$0.884
6	Personal Property (Residential)	\$4.35	\$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	\$2.90	\$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	\$2.90	\$2.900	\$2.900	\$2.900	100.0%	\$2.90	\$2.90	\$2.90	\$2.90
9	Machinery & Tools	\$1.90	\$1.90	\$1.90	\$1.900	\$1.900	\$1.900	100.0%	\$1.90	\$1.90	\$1.90	\$1.90
10		\$0	\$44,565	(\$1,631,874)	\$0	\$0	\$0		\$815,551	\$1,575,867	\$950,320	\$1,061,594
11												
12	EXPENDITURES											
82	SCHOOLS	\$42,410,257	\$42,410,257	\$43,559,368	\$43,859,368	\$45,813,630	\$44,948,630		\$44,948,630	\$44,948,630	\$44,948,630	\$44,948,630
83	Local/County	18,064,800	18,064,800	18,064,800	18,364,800	18,658,356	18,658,356		18,658,356	18,658,356	18,658,356	18,658,356
84	State	22,641,257	22,641,257	23,193,268	23,193,268	24,256,874	23,988,974		23,988,974	23,988,974	23,988,974	23,988,974
85	Federal	1,254,200	1,254,200	1,851,300	1,851,300	2,448,400	1,851,300		1,851,300	1,851,300	1,851,300	1,851,300
86	Other Local	450,000	450,000	450,000	450,000	450,000	450,000		450,000	450,000	450,000	450,000
87												
88	DEBT SERVICE	\$8,961,242	\$8,961,242	\$8,931,527	\$8,931,527	\$10,608,096	\$10,608,096		\$10,337,685	\$10,140,836	\$8,874,754	\$8,795,199
89	County (Existing)	2,475,743	2,475,743	2,461,932	2,461,932	4,138,501	4,138,501		3,873,572	3,864,123	2,612,677	2,538,295
90	Schools (Existing)	6,485,499	6,485,499	6,469,594	6,469,594	6,469,594	6,469,594		6,464,113	6,276,713	6,262,077	6,256,904
91												
92	CIP	\$513,000	\$513,000	\$7,366,820	\$3,542,820	\$25,500,000	\$25,500,000		\$4,242,540	\$2,976,775	\$5,833,033	\$4,705,814
93	Community Services	113,000	113,000	191,000	0	685,000	685,000		252,000	523,000	3,475,000	1,349,000
94	Public Works	200,000	200,000	2,466,820	1,446,820	17,573,000	17,573,000		484,540	260,275	221,033	226,814
95	Public Safety	0	0	1,299,000	1,021,000	3,271,000	3,271,000		1,621,000	743,500	737,000	1,830,000
96	School	200,000	200,000	3,410,000	1,075,000	3,971,000	3,971,000		1,885,000	1,450,000	1,400,000	1,300,000
97												
98	ENTERPRISE	\$3,121,579	\$3,121,579	\$3,170,695	\$3,154,553	\$3,154,553	\$3,154,553		\$3,151,902	\$3,154,687	\$3,155,237	\$3,149,840
99	Palmyra Sewer Fund	249,831	249,831	267,749	266,992	266,992	266,992		266,992	266,992	266,992	266,992
100	FUSD Fund	416,324	416,324	408,893	408,645	408,645	408,645		408,645	408,645	408,645	408,645
101	Zion Crossroads Water & Sewer Fund	858,378	858,378	897,007	881,870	881,870	881,870		879,219	882,004	882,554	877,157
102	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	1,597,046
103												
104	TOTAL EXPENDITURES	\$79,787,241	\$79,742,676	\$89,605,843	\$85,277,429	\$111,465,979	\$110,600,979		\$89,760,348	\$89,284,109	\$91,802,227	\$91,916,890
105												
106	REVENUES											
107												
108	OPERATING REVENUE	\$51,017,302	\$51,017,302	\$51,137,415	\$52,104,266	\$52,874,309	\$52,874,309		\$53,563,965	\$54,844,085	\$55,501,921	\$56,832,874
109	Real Estate (Residential)	22,709,329	22,709,329	22,805,329	23,596,265	23,431,426	23,431,426		23,548,583	24,251,525	24,368,683	25,071,625
110	Real Estate (Commercial)	1,059,551	1,059,551	979,540	1,013,512	1,004,908	1,004,908		1,035,055	1,065,203	1,095,350	1,125,497
111	Mobile Homes	17,901	17,901	8,392	8,683	17,155	17,155		17,155	17,155	17,155	17,155
112	Real Estate (Public Utilities)	5,004,646	5,004,646	4,084,297	4,225,949	4,174,010	4,174,010		4,215,750	4,257,490	4,257,490	4,340,971
113	Personal Property (Residential)	6,782,258	6,782,258	6,822,005	6,822,005	7,675,758	7,675,758		7,885,909	8,096,059	8,306,209	8,516,360
114	Personal Property (Business)	425,809	425,809	428,991	428,991	449,862	449,862		458,859	467,856	476,854	485,851
115	Personal Property (Public Utilities)	34,689	34,689	32,555	32,555	32,555	32,555		32,881	33,206	33,532	33,858
116	Machinery & Tools	28,433	28,433	28,807	28,807	47,825	47,825		48,303	48,781	49,259	49,738
117	Delinquent Taxes RE	650,000	650,000	675,000	675,000	700,000	700,000		714,000	728,280	742,846	757,703
118	Delinquent Taxes PP	475,000	475,000	550,000	550,000	575,000	575,000		586,500	598,230	610,195	622,398
119	Other Local	6,102,469	6,102,469	6,934,528	6,934,528	7,094,528	7,094,528		7,236,418	7,381,147	7,528,770	7,679,345
120	Commonwealth	7,342,807	7,342,807	7,383,561	7,383,561	7,446,270	7,446,270		7,557,964	7,671,333	7,786,403	7,903,199
121	Federal	127,000	127,000	147,000	147,000	147,000	147,000		147,000	147,000	147,000	147,000
122	Lousia E911 Core Maintenance	78,012	78,012	78,012	78,012	78,012	78,012		79,588	80,818	82,175	82,175
123	Use of Fund Balance	179,398	179,398	179,398	179,398	0	0		0	0	0	0
124												
125	SCHOOLS	\$24,345,457	\$24,345,457	\$25,494,568	\$25,494,568	\$27,155,274	\$26,290,274		\$26,290,274	\$26,290,274	\$26,290,274	\$26,290,274
126	State	22,641,257	22,641,257	23,193,268	23,193,268	24,256,874	23,988,974		23,988,974	23,988,974	23,988,974	23,988,974
127	Federal	1,254,200	1,254,200	1,851,300	1,851,300	2,448,400	1,851,300		1,851,300	1,851,300	1,851,300	1,851,300
128	Other/Local	450,000	450,000	450,000	450,000	450,000	450,000		450,000	450,000	450,000	450,000
129												
130	SOCIAL SERVICES	\$1,815,239	\$1,815,239	\$2,064,392	\$2,064,392	\$2,188,445	\$2,188,445		\$2,188,445	\$2,188,445	\$2,188,445	\$2,188,445
131	State	641,279	641,279	673,867	673,867	797,920	797,920		797,920	797,920	797,920	797,920
132	Federal	1,173,960	1,173,960	1,390,525	1,390,525	1,390,525	1,390,525		1,390,525	1,390,525	1,390,525	1,390,525
133												
134	DEBT SERVICE	\$184,982	\$184,982	\$419,302	\$294,910	\$1,971,478	\$1,971,478		\$1,960,745	\$2,159,821	\$464,166	\$468,337
135	Other/ Local	0	0	0	0	0	0		0	0	0	0
136	State VPSA Rebate	0	0	124,392	124,392	124,392	124,392		128,321	342,170	338,059	342,230
137	Use of Fund Balance	0	0	124,392	0	1,676,569	1,676,569		1,676,569	1,676,569	0	0
138	Federal Interest Rate Subsidy	184,982	184,982	170,517	170,517	170,517	170,517		155,855	141,082	126,107	126,107
139												
140	CIP	\$113,000	\$113,000	\$6,681,820	\$3,142,820	\$25,100,000	\$25,100,000		\$4,242,540	\$2,976,775	\$5,833,033	\$4,705,814
141	Fund Balance	0	0	6,041,820	3,042,820	0	0		4,242,540	2,976,775	5,833,033	4,705,814
142	Grant	113,000	113,000	0	100,000	100,000	100,000		0	0	0	0
143	Borrowing	0	0	640,000	0	25,000,000	25,000,000		0	0	0	0
144												
145	ENTERPRISE	\$2,311,261	\$2,311,261	\$2,176,473	\$2,176,473	\$2,176,473	\$2,176,473		\$2,329,930	\$2,400,576	\$2,474,708	\$2,492,740
146	Palmyra Sewer Fund	25,000	25,000	25,000	25,000	25,000	25,000		25,000	25,000	25,000	25,000
147	FUSD Fund	416,324	416,324	408,645	408,645	408,645	408,645		416,324	416,324	416,324	416,324
148	ZXR Water & Sewer Fund	72,891	72,891	145,782	145,782	145,782	145,782		291,560	362,206	436,338	454,370
149	ZXR Water & Sewer Fund - Fund Balance	200,000	200,000	0	0	0	0		0	0		