

FY 2024 Adopted Budget



FY 2024 Budget Calendar

Date	Description	Time	Location
3/15	County Administrator’s Budget Presentation	5:30 p.m.	Library
3/20	Board of Supervisors Budget Work Session*	1:00 p.m.	Courthouse
3/22	Board of Supervisors Budget Work Session*	1:00 p.m.	Library
3/30	Board of Supervisors Budget Work Session*	1:00 p.m.	Courthouse
3/31	Board of Supervisors Budget Work Session* Discussion of budget and confirm content of public hearing advertisement	1:00 p.m.	Courthouse
4/3	Regular Board Meeting – Budget discussion only if scheduled on agenda	2:00 p.m.	Courthouse
4/17	Budget & Tax Rate Public Hearing	7:00 p.m.	RCES Gym
4/24	Consideration of Budget Adoption^ (Board adopted FY 2024 Budget and CY 2023 tax rates)	7:00 p.m.	Courthouse
5/1	Regular Board Meeting – Budget Adoption/Discussion	2:00 p.m.	Courthouse
5/8	Consideration of Budget Adoption - CANCELLED	7:00 p.m.	RCES Gym
5/10	Last scheduled meeting ahead of May 15 deadline for adopting school budget - CANCELLED	7:00 p.m.	Courthouse
6/5	Reg BOS Mtg – Budget & tax rate adoption, and appropriations for FY 2024 if not previously acted upon	2:00 p.m.	Courthouse

*All Board of Supervisors scheduled work sessions are tentative and may be canceled if not needed.

^Approval of budget required to be no sooner than seven days after public hearing (VA Code 15.2-2506)

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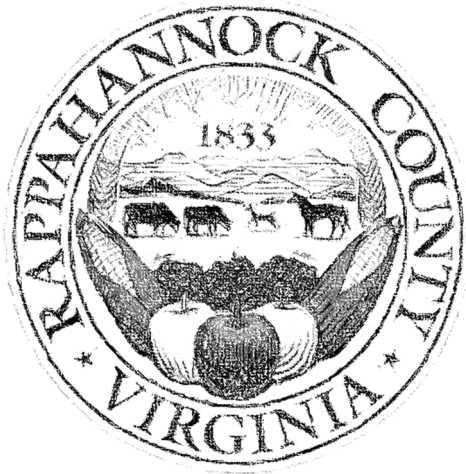
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Board of Supervisors



Left to right: Ron Frazier, Christine Smith, Van Carney, Keir Whitson, and Debbie Donehey

District	Supervisor	Contact Information
Hampton	Keir Whitson, Vice Chair	Phone: 540-675-3358; Email: kawhitson@rappahannockcountyva.gov
Jackson	Ron Frazier	Phone: 540-937-5983; Email: rfrazier@rappahannockcountyva.gov
Piedmont	Christine Smith	Phone: 540-987-5007; Email: csmith@rappahannockcountyva.gov
Stonewall-Hawthorne	Van Carney	Phone: 540-429-2385; Email: vcarney@rappahannockcountyva.gov
Wakefield	Debbie Donehey, Chair	Phone: 540-252-9989; Email: ddonehey@rappahannockcountyva.gov

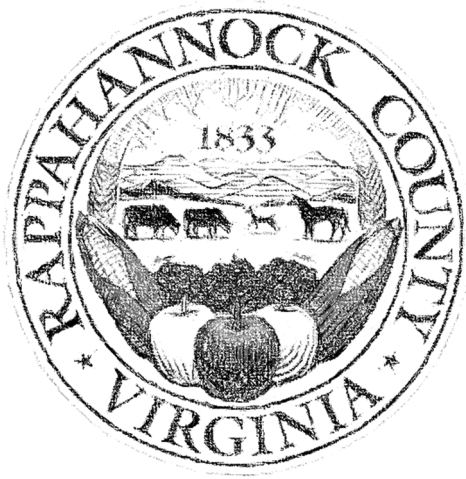


Financial Summaries



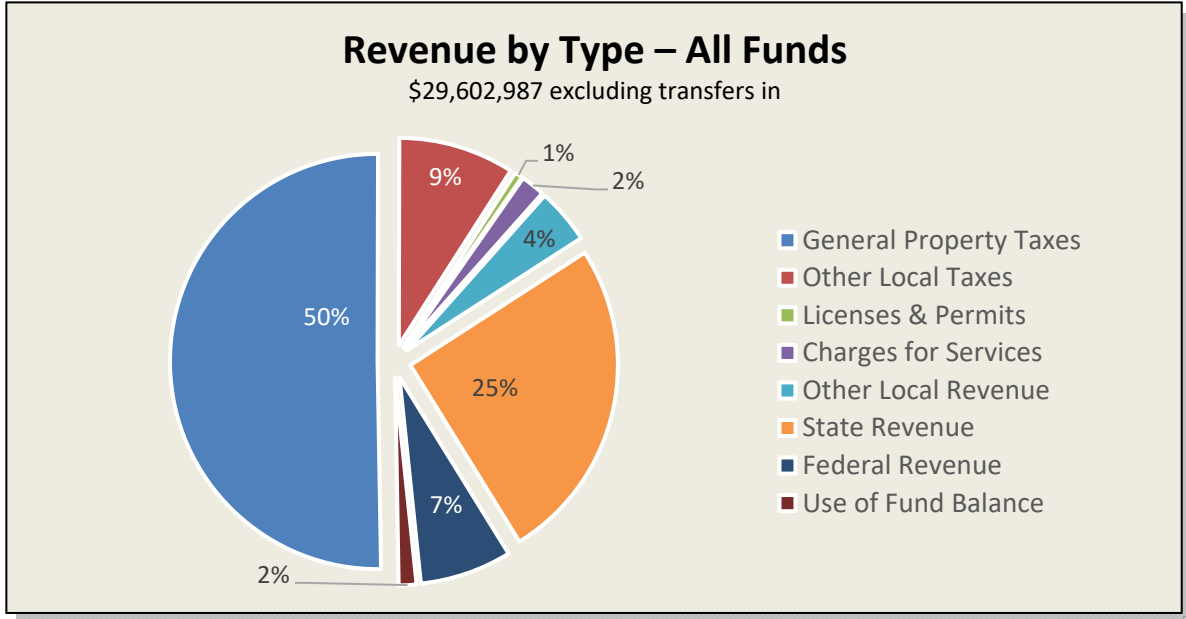
FY 2024 Adopted Budget - All Funds

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted) Amount	Percent
Revenues (by type)						
General Property Taxes	\$14,675,782	\$14,694,700	\$14,694,700	\$14,793,050	\$98,350	0.7%
Other Local Taxes	\$2,409,673	\$2,269,000	\$2,269,000	\$2,579,750	\$310,750	13.7%
Licenses & Permits	\$301,450	\$180,800	\$180,800	\$184,600	\$3,800	2.1%
Charges for Services	\$287,666	\$437,655	\$437,655	\$529,311	\$91,656	20.9%
Other Local Revenue	\$1,263,712	\$822,912	\$1,475,429	\$1,291,077	\$468,165	56.9%
State Revenue	\$7,176,491	\$8,268,320	\$8,454,968	\$7,436,338	(\$831,982)	-10.1%
Federal Revenue	<u>\$2,785,393</u>	<u>\$3,472,167</u>	<u>\$3,747,491</u>	<u>\$2,334,854</u>	<u>(\$1,137,313)</u>	-32.8%
Subtotal - Revenue	\$28,900,167	\$30,145,554	\$31,260,043	\$29,148,980	(\$996,574)	-3.3%
Transfers In	\$10,931,335	\$12,522,533	\$13,133,539	\$11,479,686	(\$1,042,847)	-8.3%
Use of Fund Balance	<u>(\$1,803,713)</u>	<u>\$2,563,622</u>	<u>\$2,984,844</u>	<u>\$454,007</u>	<u>(\$2,109,615)</u>	-82.3%
TOTAL REVENUE - All Funds	\$38,027,789	\$45,231,709	\$47,378,426	\$41,082,673	(\$4,149,037)	-9.2%
Expenditures (by function)						
General Government	\$1,603,947	\$2,085,794	\$2,064,372	\$2,203,546	\$117,752	5.6%
Judicial Administration	\$717,952	\$851,179	\$862,382	\$871,593	\$20,414	2.4%
Public Safety	\$4,663,632	\$5,219,836	\$5,299,289	\$5,806,351	\$586,515	11.2%
Public Works	\$841,811	\$996,872	\$1,006,311	\$1,033,870	\$36,998	3.7%
Health & Welfare	\$2,699,790	\$3,456,605	\$3,456,605	\$3,317,364	(\$139,241)	-4.0%
Education	\$14,874,977	\$15,668,543	\$16,368,115	\$14,825,869	(\$842,674)	-5.4%
Parks, Recreation & Cultural	\$388,189	\$482,009	\$521,678	\$509,613	\$27,604	5.7%
Community Development	\$385,833	\$589,527	\$594,027	\$589,017	(\$510)	-0.1%
American Rescue Plan Act (ARPA)	\$0	\$1,431,536	\$1,531,536	\$97,000	(\$1,334,536)	-93.2%
Capital Projects	\$552,099	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%
Debt Service	<u>\$368,226</u>	<u>\$207,275</u>	<u>\$207,275</u>	<u>\$198,765</u>	<u>(\$8,510)</u>	-4.1%
Subtotal - Expenditures	\$27,096,454	\$32,709,176	\$34,244,887	\$29,602,987	(\$3,106,189)	-9.5%
Transfers Out	<u>\$10,931,335</u>	<u>\$12,522,533</u>	<u>\$13,133,539</u>	<u>\$11,479,686</u>	<u>(\$1,042,847)</u>	-8.3%
TOTAL EXPENDITURES - All Funds	\$38,027,789	\$45,231,709	\$47,378,426	\$41,082,673	(\$4,149,037)	-9.2%
Expenditures (by category)						
Personnel	\$17,468,265	\$19,017,308	\$19,076,658	\$19,674,583	\$657,275	3.5%
Operating	\$8,099,236	\$10,329,025	\$10,894,505	\$9,166,489	(\$1,162,536)	-11.3%
Debt Service	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%
Capital	<u>\$1,160,726</u>	<u>\$3,155,568</u>	<u>\$4,066,449</u>	<u>\$563,150</u>	<u>(\$2,592,418)</u>	-82.2%
Subtotal - Expenditures	\$27,096,453	\$32,709,176	\$34,244,887	\$29,602,987	(\$3,106,189)	-9.5%
Transfers Out	<u>\$10,931,335</u>	<u>\$12,522,533</u>	<u>\$13,133,539</u>	<u>\$11,479,686</u>	<u>(\$1,042,847)</u>	-8.3%
TOTAL EXPENDITURES - All Funds	\$38,027,788	\$45,231,709	\$47,378,426	\$41,082,672	(\$4,149,037)	-9.2%

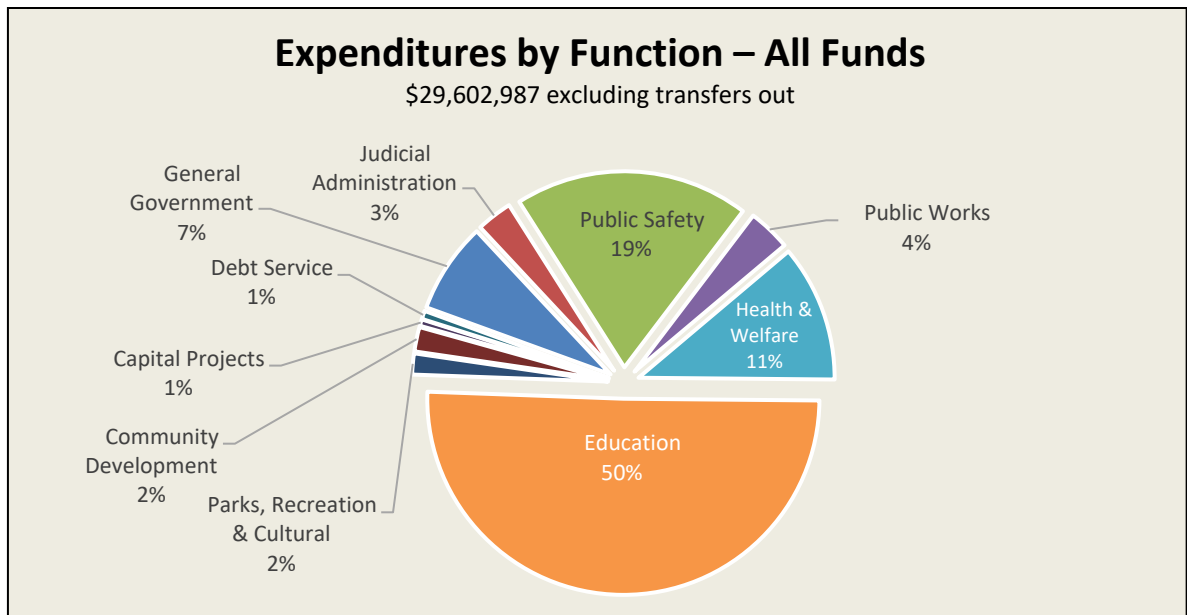


Sources and Uses of Funds

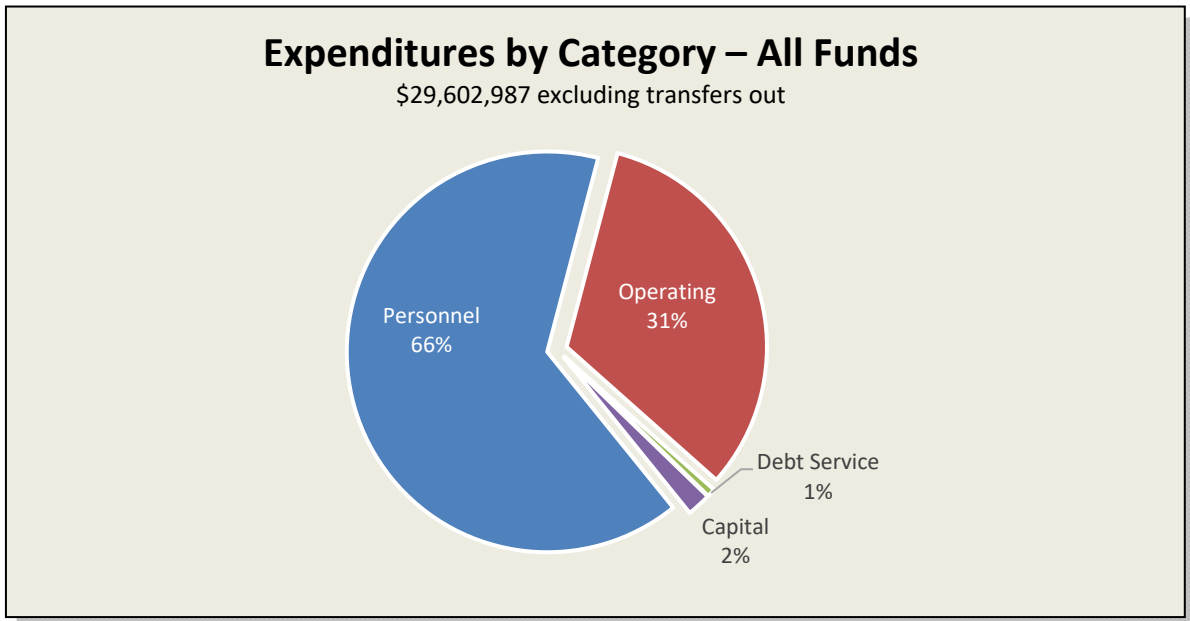
Where Does the Money Come From?



Where Does the Money Go?



For What Purposes is the Money Used?



Financial Summaries

The following series of displays show revenue broken down by category and expenditures broken down by function for all funds. Page 11 shows the FY 2024 Adopted Budget for all funds by fund. Thereafter, the schedules show the FY 2022 actuals, the FY 2023 budget as adopted and amended, and then the FY 2024 Adopted Budget on a fund by fund basis (one fund per page). The “FY 2023 Amended” column in each fund-specific summary represents the budget as adopted plus all approved budget adjustments occurring as of April 3, 2023.

FY 2024 Adopted Budget - All Funds By Fund

	General Fund	ARPA Fund	Social Svcs. Fund	CSA Fund	Sheriff AF Fund	Comm. Atty. AF Fund	School Operating Fund	School Café. Fund	Library Fund	Law Library Fund	Fire Services Fund	EMS Cost Rec. Fund	Cap. Projects Fund	Debt Service Fund	FY 2024 Adopted	FY 2023 Amended	FY 2022 Actual*
Revenues (by type)																	
General Property Taxes	\$13,448,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,344,600	\$0	\$0	\$0	\$14,793,050	\$14,694,700	\$14,675,782
Other Local Taxes	\$2,579,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,579,750	\$2,269,000	\$2,409,673
Licenses & Permits	\$184,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184,600	\$180,800	\$301,450
Charges for Services	\$81,900	\$0	\$0	\$0	\$0	\$0	\$0	\$249,359	\$0	\$0	\$8,052	\$190,000	\$0	\$0	\$529,311	\$437,655	\$287,666
Other Local Revenue	\$665,465	\$0	\$0	\$0	\$0	\$0	\$593,562	\$25,000	\$6,300	\$750	\$0	\$0	\$0	\$0	\$1,291,077	\$1,475,429	\$1,263,712
State Revenue	\$2,769,575	\$0	\$530,696	\$550,000	\$0	\$0	\$3,518,092	\$0	\$67,975	\$0	\$0	\$0	\$0	\$0	\$7,436,338	\$8,454,968	\$7,176,491
Federal Revenue	\$307,595	\$97,000	\$914,335	\$0	\$0	\$0	\$1,015,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,334,854	\$3,747,491	\$2,785,393
Subtotal - Revenue	\$20,037,335	\$97,000	\$1,445,031	\$550,000	\$0	\$0	\$5,127,578	\$274,359	\$74,275	\$750	\$1,352,652	\$190,000	\$0	\$0	\$29,148,980	\$31,260,043	\$28,900,167
Transfers In	\$105,066	\$0	\$487,666	\$519,600	\$0	\$0	\$9,416,560	\$297,691	\$304,338	\$0	\$0	\$0	\$150,000	\$198,765	\$11,479,686	\$13,133,539	\$10,931,335
Use of Fund Balance	\$336,007	\$0	\$0	\$0	\$10,000	\$8,000	\$0	\$0	\$100,000	\$0	(\$0)	\$0	\$0	\$0	\$454,007	\$2,984,844	(\$1,803,713)
TOTAL REVENUE - All Funds	\$20,478,408	\$97,000	\$1,932,697	\$1,069,600	\$10,000	\$8,000	\$14,544,138	\$572,050	\$478,613	\$750	\$1,352,652	\$190,000	\$150,000	\$198,765	\$41,082,673	\$47,378,426	\$38,027,789
Expenditures (by function)																	
General Government	\$2,203,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,203,546	\$2,064,372	\$1,603,947
Judicial Administration	\$862,843	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$750	\$0	\$0	\$0	\$0	\$871,593	\$862,382	\$717,952
Public Safety	\$4,358,765	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$1,247,586	\$190,000	\$0	\$0	\$5,806,351	\$5,299,289	\$4,663,632
Public Works	\$1,033,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,033,870	\$1,006,311	\$841,811
Health & Welfare	\$315,067	\$0	\$1,932,697	\$1,069,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,317,364	\$3,456,605	\$2,699,790
Education	\$7,372	\$0	\$0	\$0	\$0	\$0	\$14,246,447	\$572,050	\$0	\$0	\$0	\$0	\$0	\$0	\$14,825,869	\$16,368,115	\$14,874,977
Parks, Recreation & Cultural	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$478,613	\$0	\$0	\$0	\$0	\$0	\$509,613	\$521,678	\$388,189
Community Development	\$589,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$589,017	\$594,027	\$385,833
American Rescue Plan Act (ARPA)	\$0	\$97,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,000	\$1,531,536	\$0
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$2,333,297	\$552,099
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198,765	\$198,765	\$207,275	
Subtotal - Expenditures	\$9,401,479	\$97,000	\$1,932,697	\$1,069,600	\$10,000	\$8,000	\$14,246,447	\$572,050	\$478,613	\$750	\$1,247,586	\$190,000	\$150,000	\$198,765	\$29,602,987	\$34,244,887	\$27,096,454
Transfers Out	\$11,076,929	\$0	\$0	\$0	\$0	\$0	\$297,691	\$0	\$0	\$0	\$105,066	\$0	\$0	\$0	\$11,479,686	\$13,133,539	\$10,931,335
TOTAL EXPENDITURES - All Funds	\$20,478,408	\$97,000	\$1,932,697	\$1,069,600	\$10,000	\$8,000	\$14,544,138	\$572,050	\$478,613	\$750	\$1,352,652	\$190,000	\$150,000	\$198,765	\$41,082,673	\$47,378,426	\$38,027,789
Expenditures (by category)																	
Personnel	\$5,779,296	\$0	\$1,154,321	\$0	\$0	\$0	\$11,993,886	\$374,849	\$255,231	\$0	\$117,000	\$0	\$0	\$0	\$19,674,583	\$19,076,658	\$17,468,265
Operating	\$3,622,183	\$97,000	\$778,376	\$1,069,600	\$10,000	\$8,000	\$1,899,411	\$197,201	\$223,382	\$750	\$1,070,586	\$190,000	\$0	\$0	\$9,166,489	\$10,894,505	\$8,099,236
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198,765	\$198,765	\$207,275	\$368,226	
Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$353,150	\$0	\$0	\$0	\$60,000	\$0	\$150,000	\$0	\$563,150	\$4,066,449	\$1,160,726
Subtotal - Expenditures	\$9,401,479	\$97,000	\$1,932,697	\$1,069,600	\$10,000	\$8,000	\$14,246,447	\$572,050	\$478,613	\$750	\$1,247,586	\$190,000	\$150,000	\$198,765	\$29,602,987	\$34,244,887	\$27,096,453
Transfers Out	\$11,076,929	\$0	\$0	\$0	\$0	\$0	\$297,691	\$0	\$0	\$0	\$105,066	\$0	\$0	\$0	\$11,479,686	\$13,133,539	\$10,931,335
TOTAL EXPENDITURES - All Funds	\$20,478,408	\$97,000	\$1,932,697	\$1,069,600	\$10,000	\$8,000	\$14,544,138	\$572,050	\$478,613	\$750	\$1,352,652	\$190,000	\$150,000	\$198,765	\$41,082,673	\$47,378,426	\$38,027,789



FY 2024 Adopted Budget - General Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$13,568,505	\$13,547,700	\$13,547,700	\$13,448,450	(\$99,250)	-0.7%
Other Local Taxes	\$2,409,673	\$2,269,000	\$2,269,000	\$2,579,750	\$310,750	13.7%
Licenses & Permits	\$301,450	\$180,800	\$180,800	\$184,600	\$3,800	2.1%
Charges for Services	\$80,089	\$82,300	\$82,300	\$81,900	(\$400)	-0.5%
Other Local Revenue	\$348,919	\$355,900	\$434,628	\$665,465	\$309,565	87.0%
State Revenue	\$2,814,397	\$2,640,193	\$2,837,367	\$2,769,575	\$129,382	4.9%
Federal Revenue	<u>\$148,974</u>	<u>\$178,056</u>	<u>\$181,809</u>	<u>\$307,595</u>	<u>\$129,539</u>	72.8%
Subtotal - Revenue	\$19,672,007	\$19,253,949	\$19,533,604	\$20,037,335	\$783,386	4.1%
Transfers In	\$0	\$0	\$0	\$105,066	\$105,066	n/a
Use of Fund Balance	<u>(\$1,827,546)</u>	<u>\$1,729,854</u>	<u>\$2,151,075</u>	<u>\$336,007</u>	<u>(\$1,393,847)</u>	-80.6%
TOTAL REVENUE - General Fund	\$17,844,460	\$20,983,803	\$21,684,679	\$20,478,408	(\$505,395)	-2.4%
Expenditures (by function)						
General Government	\$1,603,947	\$2,085,794	\$2,064,372	\$2,203,546	\$117,752	5.6%
Judicial Administration	\$717,202	\$842,429	\$853,632	\$862,843	\$20,414	2.4%
Public Safety	\$3,160,929	\$3,912,836	\$3,967,289	\$4,358,765	\$445,929	11.4%
Public Works	\$841,811	\$996,872	\$1,006,311	\$1,033,870	\$36,998	3.7%
Health & Welfare	\$245,766	\$296,729	\$296,729	\$315,067	\$18,338	6.2%
Education	\$7,638	\$7,774	\$7,774	\$7,372	(\$402)	-5.2%
Parks, Recreation & Cultural	\$25,000	\$27,000	\$58,697	\$31,000	\$4,000	14.8%
Community Development	\$385,833	\$589,527	\$594,027	\$589,017	(\$510)	-0.1%
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$6,988,125	\$8,758,961	\$8,848,831	\$9,401,479	\$642,518	7.3%
Transfers Out	<u>\$10,856,335</u>	<u>\$12,224,842</u>	<u>\$12,835,848</u>	<u>\$11,076,929</u>	<u>(\$1,147,913)</u>	-9.4%
TOTAL EXPENDITURES - General Fund	\$17,844,460	\$20,983,803	\$21,684,679	\$20,478,408	(\$505,395)	-2.4%
Expenditures (by category)						
Personnel	\$4,528,194	\$5,380,582	\$5,288,781	\$5,779,296	\$398,714	7.4%
Operating	\$2,459,932	\$3,378,379	\$3,560,050	\$3,622,183	\$243,804	7.2%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$6,988,125	\$8,758,961	\$8,848,831	\$9,401,479	\$642,518	7.3%
Transfers Out	<u>\$10,856,335</u>	<u>\$12,224,842</u>	<u>\$12,835,848</u>	<u>\$11,076,929</u>	<u>(\$1,147,913)</u>	-9.4%
TOTAL EXPENDITURES - General Fund	\$17,844,460	\$20,983,803	\$21,684,679	\$20,478,408	(\$505,395)	-2.4%

FY 2024 Adopted Budget - American Rescue Plan Act (ARPA) Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$715,768	\$815,768	\$97,000	(\$618,768)	-86.4%
Subtotal - Revenue	\$0	\$715,768	\$815,768	\$97,000	(\$618,768)	-86.4%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$0	\$715,768	\$715,768	\$0	(\$715,768)	-100.0%
TOTAL REVENUE - ARPA Fund	\$0	\$1,431,536	\$1,531,536	\$97,000	(\$1,334,536)	-93.2%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$1,431,536	\$1,531,536	\$97,000	(\$1,334,536)	-93.2%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Expenditures	\$0	\$1,431,536	\$1,531,536	\$97,000	(\$1,334,536)	-93.2%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - ARPA Fund	\$0	\$1,431,536	\$1,531,536	\$97,000	(\$1,334,536)	-93.2%
Expenditures (by category)						
Personnel	\$0	\$0	\$100,000	\$0	\$0	n/a
Operating	\$0	\$1,431,536	\$1,431,536	\$97,000	(\$1,334,536)	-93.2%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Expenditures	\$0	\$1,431,536	\$1,531,536	\$97,000	(\$1,334,536)	-93.2%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - ARPA Fund	\$0	\$1,431,536	\$1,531,536	\$97,000	(\$1,334,536)	-93.2%

FY 2024 Adopted Budget - Social Services Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$1,184	\$0	\$0	\$0	\$0	n/a
State Revenue	\$425,270	\$507,469	\$507,469	\$530,696	\$23,227	4.6%
Federal Revenue	<u>\$832,803</u>	<u>\$922,170</u>	<u>\$922,170</u>	<u>\$914,335</u>	<u>(\$7,835)</u>	-0.8%
Subtotal - Revenue	\$1,259,257	\$1,429,639	\$1,429,639	\$1,445,031	\$15,392	1.1%
Transfers In	\$302,655	\$430,237	\$430,237	\$487,666	\$57,429	13.3%
Use of Fund Balance	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - Social Services Fund	\$1,561,911	\$1,859,876	\$1,859,876	\$1,932,697	\$72,821	3.9%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$1,561,911	\$1,859,876	\$1,859,876	\$1,932,697	\$72,821	3.9%
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$1,561,911	\$1,859,876	\$1,859,876	\$1,932,697	\$72,821	3.9%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Social Services	\$1,561,911	\$1,859,876	\$1,859,876	\$1,932,697	\$72,821	3.9%
Expenditures (by category)						
Personnel	\$907,839	\$1,075,470	\$1,075,470	\$1,154,321	\$78,851	7.3%
Operating	\$654,072	\$784,406	\$784,406	\$778,376	(\$6,030)	-0.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$1,561,911	\$1,859,876	\$1,859,876	\$1,932,697	\$72,821	3.9%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Social Services	\$1,561,911	\$1,859,876	\$1,859,876	\$1,932,697	\$72,821	3.9%

FY 2024 Adopted Budget - Children's Services Act (CSA) Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$9,840	\$0	\$0	\$0	\$0	n/a
State Revenue	\$476,144	\$629,260	\$629,260	\$550,000	(\$79,260)	-12.6%
Federal Revenue	<u>\$12,253</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$498,236	\$629,260	\$629,260	\$550,000	(\$79,260)	-12.6%
Transfers In	\$393,876	\$670,740	\$670,740	\$519,600	(\$151,140)	-22.5%
Use of Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - CSA Fund	\$892,113	\$1,300,000	\$1,300,000	\$1,069,600	(\$230,400)	-17.7%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$892,113	\$1,300,000	\$1,300,000	\$1,069,600	(\$230,400)	-17.7%
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$892,113	\$1,300,000	\$1,300,000	\$1,069,600	(\$230,400)	-17.7%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - CSA Fund	\$892,113	\$1,300,000	\$1,300,000	\$1,069,600	(\$230,400)	-17.7%
Expenditures (by category)						
Personnel	\$0	\$0	\$0	\$0	\$0	n/a
Operating	\$892,113	\$1,300,000	\$1,300,000	\$1,069,600	(\$230,400)	-17.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$892,113	\$1,300,000	\$1,300,000	\$1,069,600	(\$230,400)	-17.7%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - CSA Fund	\$892,113	\$1,300,000	\$1,300,000	\$1,069,600	(\$230,400)	-17.7%

FY 2024 Adopted Budget - Sheriff Asset Forfeiture Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$2	\$0	\$0	\$0	\$0	n/a
State Revenue	\$1,156	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$1,157	\$0	\$0	\$0	\$0	n/a
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	<u>(\$1,157)</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	0.0%
TOTAL REVENUE - Sheriff AF Fund	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Sheriff AF Fund	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%
Expenditures (by category)						
Personnel	\$0	\$0	\$0	\$0	\$0	n/a
Operating	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Sheriff AF Fund	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%

FY 2024 Adopted Budget - Commonwealth's Attorney Asset Forfeiture Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$1	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$1	\$0	\$0	\$0	\$0	n/a
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	<u>(\$1)</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$0</u>	0.0%
TOTAL REVENUE - C.A. AF Fund	\$0	\$8,000	\$8,000	\$8,000	\$0	0.0%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$8,000	\$8,000	\$8,000	\$0	0.0%
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$0	\$8,000	\$8,000	\$8,000	\$0	0.0%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - C.A. AF Fund	\$0	\$8,000	\$8,000	\$8,000	\$0	0.0%
Expenditures (by category)						
Personnel	\$0	\$0	\$0	\$0	\$0	n/a
Operating	\$0	\$8,000	\$8,000	\$8,000	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$0	\$8,000	\$8,000	\$8,000	\$0	0.0%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - C.A. AF Fund	\$0	\$8,000	\$8,000	\$8,000	\$0	0.0%

FY 2024 Adopted Budget - School Operating Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$805,628	\$453,962	\$1,001,651	\$593,562	\$139,600	30.8%
State Revenue	\$3,384,720	\$4,426,385	\$4,406,696	\$3,518,092	(\$908,293)	-20.5%
Federal Revenue	<u>\$1,363,671</u>	<u>\$1,656,173</u>	<u>\$1,827,744</u>	<u>\$1,015,924</u>	<u>(\$640,249)</u>	-38.7%
Subtotal - Revenue	\$5,554,019	\$6,536,520	\$7,236,091	\$5,127,578	(\$1,408,942)	-21.6%
Transfers In	\$8,825,487	\$8,918,894	\$8,918,894	\$9,416,560	\$497,666	5.6%
Use of Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$1</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - School Op. Fund	\$14,379,506	\$15,455,414	\$16,154,986	\$14,544,138	(\$911,276)	-5.9%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$14,304,506	\$15,157,723	\$15,857,295	\$14,246,447	(\$911,276)	-6.0%
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$14,304,506	\$15,157,723	\$15,857,295	\$14,246,447	(\$911,276)	-6.0%
Transfers Out	<u>\$75,000</u>	<u>\$297,691</u>	<u>\$297,691</u>	<u>\$297,691</u>	<u>\$0</u>	0.0%
TOTAL EXPENDITURES - School Op. Fund	\$14,379,506	\$15,455,414	\$16,154,986	\$14,544,138	(\$911,276)	-5.9%
Expenditures (by category)						
Personnel	\$11,363,041	\$11,926,892	\$11,978,043	\$11,993,886	\$66,994	0.6%
Operating	\$2,430,838	\$1,855,263	\$2,206,100	\$1,899,411	\$44,148	2.4%
Debt Service		\$0	\$0	\$0	\$0	n/a
Capital	<u>\$510,627</u>	<u>\$1,375,568</u>	<u>\$1,673,152</u>	<u>\$353,150</u>	<u>(\$1,022,418)</u>	-74.3%
Subtotal - Expenditures	\$14,304,506	\$15,157,723	\$15,857,295	\$14,246,447	(\$911,276)	-6.0%
Transfers Out	<u>\$75,000</u>	<u>\$297,691</u>	<u>\$297,691</u>	<u>\$297,691</u>	<u>\$0</u>	0.0%
TOTAL EXPENDITURES - School Op. Fund	\$14,379,506	\$15,455,414	\$16,154,986	\$14,544,138	(\$911,276)	-5.9%

FY 2024 Adopted Budget - School Cafeteria Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$27,331	\$205,355	\$205,355	\$249,359	\$44,004	21.4%
Other Local Revenue	\$45,951	\$0	\$0	\$25,000	\$25,000	n/a
State Revenue	\$4,032	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$418,769</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$496,083	\$205,355	\$205,355	\$274,359	\$69,004	33.6%
Transfers In	\$75,000	\$297,691	\$297,691	\$297,691	\$0	0.0%
Use of Fund Balance	<u>(\$8,251)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - School Cafe. Fund	\$562,832	\$503,046	\$503,046	\$572,050	\$69,004	13.7%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$562,832	\$503,046	\$503,046	\$572,050	\$69,004	13.7%
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	n/a
Subtotal - Expenditures	\$562,832	\$503,046	\$503,046	\$572,050	\$69,004	13.7%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - School Cafe. Fu	\$562,832	\$503,046	\$503,046	\$572,050	\$69,004	13.7%
Expenditures (by category)						
Personnel	\$301,875	\$267,639	\$267,639	\$374,849	\$107,210	40.1%
Operating	\$260,957	\$235,407	\$235,407	\$197,201	(\$38,206)	-16.2%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$562,832	\$503,046	\$503,046	\$572,050	\$69,004	13.7%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - School Cafe. Fu	\$562,832	\$503,046	\$503,046	\$572,050	\$69,004	13.7%

FY 2024 Adopted Budget - Library Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$51,449	\$12,300	\$13,400	\$6,300	(\$6,000)	-48.8%
State Revenue	\$70,773	\$65,013	\$74,176	\$67,975	\$2,962	4.6%
Federal Revenue	<u>\$8,923</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$131,145	\$77,313	\$87,576	\$74,275	(\$3,038)	-3.9%
Transfers In	\$242,161	\$277,696	\$275,405	\$304,338	\$26,642	9.6%
Use of Fund Balance	<u>(\$10,117)</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	0.0%
TOTAL REVENUE - Library Fund	\$363,189	\$455,009	\$462,981	\$478,613	\$23,604	5.2%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$363,189	\$455,009	\$462,981	\$478,613	\$23,604	5.2%
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$363,189	\$455,009	\$462,981	\$478,613	\$23,604	5.2%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Library Fund	\$363,189	\$455,009	\$462,981	\$478,613	\$23,604	5.2%
Expenditures (by category)						
Personnel	\$221,315	\$249,725	\$249,725	\$255,231	\$5,506	2.2%
Operating	\$141,874	\$205,284	\$213,256	\$223,382	\$18,098	8.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$363,189	\$455,009	\$462,981	\$478,613	\$23,604	5.2%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Library Fund	\$363,189	\$455,009	\$462,981	\$478,613	\$23,604	5.2%

FY 2024 Adopted Budget - Law Library Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$739	\$750	\$750	\$750	\$0	0.0%
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$739	\$750	\$750	\$750	\$0	0.0%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	<u>\$11</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - Law Library Fund	\$750	\$750	\$750	\$750	\$0	0.0%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$750	\$750	\$750	\$750	\$0	0.0%
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	n/a
Subtotal - Expenditures	\$750	\$750	\$750	\$750	\$0	0.0%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Law Library Fur	\$750	\$750	\$750	\$750	\$0	0.0%
Expenditures (by category)						
Personnel	\$0	\$0	\$0	\$0	\$0	n/a
Operating	\$750	\$750	\$750	\$750	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$750	\$750	\$750	\$750	\$0	0.0%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Law Library Fur	\$750	\$750	\$750	\$750	\$0	0.0%

FY 2024 Adopted Budget - Fire Services Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$1,107,276	\$1,147,000	\$1,147,000	\$1,344,600	\$197,600	17.2%
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$8,052	\$8,052	n/a
Other Local Revenue	\$0	\$0	\$25,000	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$1,107,276	\$1,147,000	\$1,172,000	\$1,352,652	\$205,652	17.9%
Transfers In	\$79,959	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$142,396	\$0	\$0	(\$0)	(\$0)	n/a
TOTAL REVENUE - Fire Services Fund	\$1,329,631	\$1,147,000	\$1,172,000	\$1,352,652	\$205,652	17.9%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$1,329,631	\$1,147,000	\$1,172,000	\$1,247,586	\$100,586	8.8%
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Expenditures	\$1,329,631	\$1,147,000	\$1,172,000	\$1,247,586	\$100,586	8.8%
Transfers Out	\$0	\$0	\$0	\$105,066	\$105,066	n/a
TOTAL EXPENDITURES - Fire Services Fu	\$1,329,631	\$1,147,000	\$1,172,000	\$1,352,652	\$205,652	17.9%
Expenditures (by category)						
Personnel	\$146,002	\$117,000	\$117,000	\$117,000	\$0	0.0%
Operating	\$1,085,629	\$970,000	\$995,000	\$1,070,586	\$100,586	10.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$98,000	\$60,000	\$60,000	\$60,000	\$0	0.0%
Subtotal - Expenditures	\$1,329,631	\$1,147,000	\$1,172,000	\$1,247,586	\$100,586	8.8%
Transfers Out	\$0	\$0	\$0	\$105,066	\$105,066	n/a
TOTAL EXPENDITURES - Fire Services Fu	\$1,329,631	\$1,147,000	\$1,172,000	\$1,352,652	\$205,652	17.9%

FY 2024 Adopted Budget - EMS Recovery Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$180,247	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$180,247	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	<u>(\$7,175)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - EMS Recovery Fund	\$173,071	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$173,071	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	n/a
Subtotal - Expenditures	\$173,071	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - EMS Recovery I	\$173,071	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Expenditures (by category)						
Personnel	\$0	\$0	\$0	\$0	\$0	n/a
Operating	\$173,071	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$173,071	\$150,000	\$150,000	\$190,000	\$40,000	26.7%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - EMS Recovery I	\$173,071	\$150,000	\$150,000	\$190,000	\$40,000	26.7%

FY 2024 Adopted Budget - Capital Projects Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Transfers In	\$643,972	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%
Use of Fund Balance	<u>(\$91,873)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - Cap. Projects Fund	\$552,099	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$552,099	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%
Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	n/a
Subtotal - Expenditures	\$552,099	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Cap. Projects Fi	\$552,099	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%
Expenditures (by category)						
Personnel	\$0	\$0	\$0	\$0	\$0	n/a
Operating	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$552,099</u>	<u>\$1,720,000</u>	<u>\$2,333,297</u>	\$150,000	<u>(\$1,570,000)</u>	-91.3%
Subtotal - Expenditures	\$552,099	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Cap. Projects Fi	\$552,099	\$1,720,000	\$2,333,297	\$150,000	(\$1,570,000)	-91.3%

FY 2024 Adopted Budget - Debt Service Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted	Variance (adopted to adopted)	
					Amount	Percent
Revenues (by type)						
General Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Transfers In	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%
Use of Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - Debt Service Fund	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%
Expenditures (by function)						
General Government	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	<u>\$368,226</u>	<u>\$207,275</u>	<u>\$207,275</u>	<u>\$198,765</u>	(\$8,510)	-4.1%
Subtotal - Expenditures	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%
Transfers Out	\$0	\$0	\$0	\$0	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Debt Service Fu	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%
Expenditures (by category)						
Personnel	\$0	\$0	\$0	\$0	\$0	n/a
Operating	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Expenditures	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - Debt Service Fu	\$368,226	\$207,275	\$207,275	\$198,765	(\$8,510)	-4.1%

Revenues by Fund



Rappahannock County
FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
General Fund -								
General Property Taxes								
100-3-01100-1101010-xxxx	Real Property Taxes	10,689,579	10,650,000	10,650,000	10,663,990	13,990	0.1%	At \$0.55 general levy rate - no change in rate
100-3-01100-1102010-xxxx	Public Service Corporation Taxes	413,993	430,000	430,000	357,100	-72,900	-17.0%	Based on September 2022 assessed values from the SCC
100-3-01100-1103010-xxxx	Personal Property Taxes	2,225,726	2,232,000	2,232,000	1,915,800	-316,200	-14.2%	At \$3.10 general levy rate
100-3-01100-1103010-xxxx	Personal Property - "Equalized"	0	0	0	316,200	316,200	n/a	Add \$0.38 on general PP rate to equalize against decreasing values
100-3-01100-1105010-xxxx	Mobile Home Taxes	733	700	700	700	0	0.0%	
100-3-01100-1107010-0000	Penalties on Taxes	152,373	130,000	130,000	94,660	-35,340	-27.2%	Remove the amount associated with late filing of the former "blue forms"
100-3-01100-1107020-0000	Interest on Taxes	86,101	105,000	105,000	100,000	-5,000	-4.8%	
Total General Property Taxes		13,568,505	13,547,700	13,547,700	13,448,450	-99,250	-0.7%	
Other Local Taxes								
100-3-01200-1201000-0000	Local Sales Tax	1,016,582	993,000	993,000	1,037,000	44,000	4.4%	Through Feb 2023, ~2% ahead of FY 2022's receipts
100-3-01200-1202000-0000	Consumer Utility Tax	177,449	175,000	175,000	178,000	3,000	1.7%	Assumes increase in Meals and Lodging rates from 4% each to 6% each effective October 1, 2023. Revenue from 3 percentage points of "lodging only"
100-3-01200-1203000-0000	Meals & Lodging Taxes	517,488	483,000	483,000	748,750	265,750	55.0%	6% tax must be used for tourism.
100-3-01200-1205000-0000	Motor Vehicle Licenses	205,016	210,000	210,000	210,000	0	0.0%	
100-3-01200-1206000-0000	Bank Franchise Tax	106,605	102,000	102,000	122,000	20,000	19.6%	
100-3-01200-1207000-0000	Gross Receipts Taxes	25,577	30,000	30,000	28,000	-2,000	-6.7%	
100-3-01200-1209000-0000	Taxes on Recordations & Wills	270,396	220,000	220,000	200,000	-20,000	-9.1%	FY 2023 receipts to date indicate receipts will be less than budgeted in FY 2023
100-3-01200-1210000-0000	Grantors Tax (aka Additional Tax)	90,559	56,000	56,000	56,000	0	0.0%	
Total Other Local Taxes		2,409,673	2,269,000	2,269,000	2,579,750	310,750	13.7%	
Licenses & Permits								
100-3-01300-1035100-0000	Zoning Fees	27,995	23,000	23,000	23,000	0	0.0%	
100-3-01300-1303010-0000	Animal Licenses	5,276	8,000	8,000	7,500	-500	-6.3%	
100-3-01300-1303050-0000	Transfer Fees	469	300	300	400	100	33.3%	
100-3-01300-1303090-0000	Building Permits & Fees	151,110	145,000	145,000	149,000	4,000	2.8%	
100-3-01300-1303330-0000	Sanitary Permits	500	1,000	1,000	700	-300	-30.0%	
100-3-01300-1303400-0000	Land Use Validation Fees	115,945	3,500	3,500	3,500	0	0.0%	
100-3-01300-1303410-0000	Other Permits and Fees	155	0	0	500	500	n/a	E911 sign fees
Total Licenses & Permits		301,450	180,800	180,800	184,600	3,800	2.1%	
Fines								
100-3-01400-1401010-0000	Court Fines & Forfeitures	104,711	115,000	115,000	115,000	0	0.0%	
Total Fines		104,711	115,000	115,000	115,000	0	0.0%	
Revenue from Use of Assets								
100-3-01500-1501010-0000	Interest on Bank Deposits	18,900	5,000	5,000	280,044	275,044	5500.9%	On track for \$290K in FY 2023. Federal Reserve expects rates to remain elevated into CY 2024. \$44 is a balancing figure.
100-3-01500-1502010-0000	Rental of General Property	2,600	2,400	2,400	0	-2,400	-100.0%	Previously, RAAC rent = \$200/month
100-3-01500-1502011-0000	Sale of Copies	41	1,000	1,000	1,000	0	0.0%	
100-3-01500-1502012-0000	Clerk's Copies	1,818	1,500	1,500	1,500	0	0.0%	
100-3-01500-1502090-0000	Sale of Maps and Hats	787	500	500	700	200	40.0%	
100-3-01500-1899040-0000	Telephone Reimbursement	952	1,500	1,500	1,300	-200	-13.3%	
Total Revenue from Use of Assets		25,098	11,900	11,900	284,544	272,644	2291.1%	

Rappahannock County

FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Charges for Services								
100-3-01600-1601030-0000	Jail Admission/Sheriff's Fee	682	1,500	1,500	1,200	-300	-20.0%	
100-3-01600-1601030-1002	Sheriff's Fees Local	486	0	0	500	500	n/a	
100-3-01600-1602020-0000	Commonwealth Attorney's Fees	371	500	500	500	0	0.0%	
100-3-01600-1606010-0000	Refuse Disposal Charges	6,437	5,000	5,000	5,500	500	10.0%	
100-3-01600-1607010-0000	Courthouse Maintenance Fee	5,590	4,800	4,800	5,000	200	4.2%	
100-3-01600-1607020-0000	Courthouse Security Fees	55,871	50,000	50,000	55,000	5,000	10.0%	100% match to expense in Sheriff's Office budget
100-3-01600-1608020-0000	Concealed Weapons Permit	4,557	8,000	8,000	7,000	-1,000	-12.5%	100% match to expense in Sheriff's Office budget
100-3-01600-1609020-0000	E Summons	6,095	12,500	12,500	7,200	-5,300	-42.4%	100% match to expense in Sheriff's Office budget
Total Charges for Services		80,089	82,300	82,300	81,900	-400	-0.5%	
Miscellaneous Revenue								
100-3-01800-1803000-0000	Other	745	0	0	0	0	n/a	
100-3-01800-1804000-0000	Recycling Revenue	21,163	18,000	18,000	12,000	-6,000	-33.3%	Based on FY 2023 receipts through February
100-3-01800-1805000-0000	4H Special Camping Fees	0	3,000	3,000	3,000	0	0.0%	Match to assumed expenses in 100-4-08305-8004000-0000
100-3-01800-1899080-0000	Local Interest	896	0	0	1,000	1,000	n/a	part of court fines
100-3-01800-8500000-1000	DMV Stop Removal Fee	9,287	10,000	10,000	10,000	0	0.0%	
100-3-01800-8598000-0000	Redeemed Rewards	300	0	0	300	300	n/a	
100-3-01800-8599000-0000	Overpayments	526	0	0	0	0	n/a	
100-3-01800-8600000-0000	Miscellaneous Revenue	48,892	0	71,728	0	0	n/a	
100-3-01800-NEW	Animal Friendly License Plates	234	0	0	200	200	n/a	Formerly in general "Miscellaneous Revenue" account
Total Miscellaneous Revenue		82,044	31,000	102,728	26,500	-4,500	-14.5%	
Recovered Costs								
100-3-01900-1997000-0000	Tax Collection Fees	0	20,000	20,000	20,000	0	0.0%	Offsets tax sale fees on expense side of budget
100-3-01900-1998000-0000	Water & Sewer Operations	133,406	175,000	175,000	175,000	0	0.0%	
100-3-01900-1999000-0000	Sperryville Staffing % Reimb.	0	0	7,000	23,587	23,587	n/a	20% of Sperryville staffing
100-3-01900-NEW	Insurance Claim Recoveries	0	0	0	15,000	15,000	n/a	Directly tied to Sheriff's Office budget; prior years in Miscellaneous Revenue
100-3-01900-3190240-0000	Jury Duty Reimbursement	3,660	3,000	3,000	5,833	2,833	94.4%	Per GA action, juror pay to increase from \$30 to \$50 per day
Total Recovered Costs		137,066	198,000	205,000	239,421	41,421	20.9%	
Commonwealth Non-Categorical Aid								
100-3-02200-1401100-0000	Wireless E-911 VITA	54,603	46,000	46,000	50,000	4,000	8.7%	
100-3-02200-2201030-0000	Motor Vehicle Carriers Tax	68	100	100	100	0	0.0%	
100-3-02200-2201040-0000	Auto Rental Tax - DMV	0	1,000	1,000	200	-800	-80.0%	
100-3-02200-2201060-0000	Personal Property Tax Relief	945,168	945,168	945,168	945,168	0	0.0%	
100-3-02200-2201070-0000	Communications Sales & Use Tax	247,863	240,000	240,000	240,000	0	0.0%	
100-3-02200-2201080-0000	Forest Sustainability Fund	0	0	23,547	23,547	23,547	n/a	Assume same as FY 23. Senate bgt includes \$10M, House bgt includes \$0.
Total Commonwealth Non-Categorical Aid		1,247,702	1,232,268	1,255,815	1,259,015	26,747	2.2%	
Commonwealth Shared Costs								
100-3-02300-2301000-0000	Commonwealth's Attorney	177,636	181,000	181,000	197,800	16,800	9.3%	
100-3-02300-2302000-0000	Sheriff's Office	644,296	712,000	712,000	763,000	51,000	7.2%	
100-3-02300-2303000-0000	Commissioner of the Revenue	89,432	98,000	98,000	103,900	5,900	6.0%	
100-3-02300-2304000-0000	Treasurer	79,704	85,000	85,000	91,635	6,635	7.8%	
100-3-02300-2306000-0000	Registrar & Electoral Board	57,571	63,000	63,000	63,000	0	0.0%	
100-3-02300-2307000-0000	Clerk	197,717	200,000	200,000	218,800	18,800	9.4%	Includes \$15,000 in Technology Trust Fund (TTF) funding tied to exp line item
Total Commonwealth Shared Costs		1,246,356	1,339,000	1,339,000	1,438,135	99,135	7.4%	

Rappahannock County
FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Commonwealth Categorical Aid								
100-3-02400-2401040-0000	VJCCCA Grant	9,673	9,673	9,673	9,673	0	0.0%	
100-3-23400-2404000-0000	Victim Witness Assistance State	9,956	0	0	0	0	n/a	
100-3-02400-2404010-0000	Emergency Medical Services	61,950	0	0	0	0	n/a	
100-3-02400-2404020-0000	Litter Control Grant	9,310	4,500	1,478	2,000	-2,500	-55.6%	
100-3-02400-2404040-0000	Emergency Services Grants	40,753	0	116,649	0	0	n/a	
100-3-02400-2404070-0000	State Law Enforcement Grants	0	0	0	4,000	4,000	n/a	Assume DMV grants to offset a portion of S.O. overtime
100-3-02400-2404190-0000	Wireless 911 Grants	150,000	15,952	75,952	16,952	1,000	6.3%	\$4,000 PSAP grant for travel/training, \$12,952 VITA recoup
100-3-02400-2404211-0000	EMS Four-for-Life	8,698	8,800	8,800	9,800	1,000	11.4%	
100-3-02400-2404212-0000	Fire Aid to Localities	30,000	30,000	30,000	30,000	0	0.0%	
Total Commonwealth Categorical Aid		320,339	68,925	242,552	72,425	3,500	5.1%	

Federal Non Categorical Aid								
100-3-03200-3101000-0000	Payment In Lieu of Taxes	93,360	94,000	94,000	98,000	4,000	4.3%	Federal formula includes an inflationary factor
Total Federal Non Categorical Aid		93,360	94,000	94,000	98,000	4,000	4.3%	

Federal Categorical Aid								
100-3-03300-3101000-0000	Ground Transportation Safety	6,549	0	0	0	0	n/a	
100-3-03400-3400000-0000	American Rescue Plan Act	25,836	0	0	0	0	n/a	
100-3-03400-3404080-0000	VDEM Matching Salary Grant	0	7,500	7,500	7,500	0	0.0%	Offsets a portion of the Emergency Services Manager salary
100-3-03400-3405000-0000	Victim Witness Assistance Grant	23,230	76,556	80,309	78,899	2,343	3.1%	
100-3-03400-NEW	SAFER Grant	0	0	0	123,196	123,196	n/a	Grant to fund Vol Recruitment & Retention Coordinator, and related
Total Federal Categorical Aid		55,614	84,056	87,809	209,595	125,539	149.4%	

Transfers from Other Funds								
100-3-09000-5007002-1200	Transfer from Fire Services Fund	0	0	0	105,066	105,066	n/a	
Total Transfers from Other Funds		0	0	0	105,066	105,066	n/a	

Use of Fund Balance								
100-3-09999-9999999-0000	Use of General Fund Balance	-1,827,546	1,729,854	2,151,075	336,007	-1,393,847	-80.6%	
Total Use of Fund Balance		-1,827,546	1,729,854	2,151,075	336,007	-1,393,847	-80.6%	

General Fund Total Revenue 17,844,460 20,983,803 21,684,679 20,478,408 -505,395 -2.4%

American Rescue Plan Act (ARPA) Fund -

Federal Categorical Aid								
101-3-03400-3400000-0000	American Rescue Plan Act	0	715,768	715,768	0	-715,768	-100.0%	
101-3-03400-3401000-0000	Local Assistance&Tribal Consistency	0	0	100,000	0	0	n/a	
101-3-03400-3402000-0000	ARPA Law Enforcement Grant	0	0	0	97,000	97,000	n/a	
Total Federal Categorical Aid		0	715,768	815,768	97,000	-618,768	-86.4%	

Use of Fund Balance								
101-3-09999-9999999-0000	Use of ARPA Fund Balance	0	715,768	715,768	0	-715,768	-100.0%	
Total Use of Fund Balance		0	715,768	715,768	0	-715,768	-100.0%	

American Rescue Plan Act (ARPA) Fund Total Revenue 0 1,431,536 1,531,536 97,000 -1,334,536 -93.2%

Rappahannock County

FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Social Services Fund -								
Miscellaneous								
201-3-01800-1865000-0000	DSS Grant	0	0	0	0	0	n/a	
201-3-01800-1899057-0000	PUBLIC ASSISTANCE LOCAL REFU	1,184	0	0	0	0	n/a	
Total Miscellaneous		1,184	0	0	0	0	n/a	
Commonwealth Categorical Aid								
201-3-02400-2401020-0000	Public Assist & Admin	425,270	507,469	507,469	530,696	23,227	4.6%	
Total Commonwealth Categorical Aid		425,270	507,469	507,469	530,696	23,227	4.6%	
Federal Categorical Aid								
201-3-03400-3400000-0000	American Rescue Plan Act	5,579	0	0	0	0	n/a	
201-3-03400-3401020-0000	Public Assistance & Admin	827,224	922,170	922,170	914,335	-7,835	-0.8%	
Total Federal Categorical Aid		832,803	922,170	922,170	914,335	-7,835	-0.8%	
Transfers from Other Funds								
201-3-09000-5101000-1000	Transfer from General Fund	302,655	430,237	430,237	487,666	57,429	13.3%	
Total Transfers from Other Funds		302,655	430,237	430,237	487,666	57,429	13.3%	
Social Services Fund Total Revenue		1,561,911	1,859,876	1,859,876	1,932,697	72,821	3.9%	
Children's Services Act (CSA) Fund -								
Miscellaneous								
204-3-01800-1899057-0000	PUBLIC ASSISTANCE LOCAL REFU	9,840	0	0	0	0	n/a	
Total Miscellaneous		9,840	0	0	0	0	n/a	
Commonwealth Categorical Aid								
204-3-02400-2401000-0000	CSA STATE DSCE COLLECTIONS	0	0	0	0	0	n/a	
204-3-02400-2401030-0000	Comp. Service Act Funds	465,357	629,260	629,260	550,000	-79,260	-12.6%	
204-3-02400-2401040-0000	CSA STATE ADMIN REVENUE	10,787	0	0	0	0	n/a	Now reflected in DSS instead of CSA, as administrative costs are in DSS
Total Commonwealth Categorical Aid		476,144	629,260	629,260	550,000	-79,260	-12.6%	
Federal Categorical Aid								
204-3-03400-3401030-0000	CSA FEDERAL SSBG REVENUE	12,253	0	0	0	0	n/a	
Total Federal Categorical Aid		12,253	0	0	0	0	n/a	
Transfers from Other Funds								
204-3-09000-5101000-1000	Transfer from General Fund	393,876	670,740	670,740	519,600	-151,140	-22.5%	
Total Transfers from Other Funds		393,876	670,740	670,740	519,600	-151,140	-22.5%	
Children's Service Act (CSA) Fund Total Revenue		892,113	1,300,000	1,300,000	1,069,600	-230,400	-17.7%	

Rappahannock County
 FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Sheriff Asset Forfeiture Fund -								
Revenue from Use of Assets								
205-3-01500-1501010-0000	INTEREST ON BANK DEPOSITS	2	0	0	0	0	n/a	
Total Revenue from Use of Assets		2	0	0	0	0	n/a	
Commonwealth Categorical Aid								
205-3-02400-2404060-0000	Asset Forfeiture Sheriff	1,156	0	0	0	0	n/a	
Total Commonwealth Categorical Aid		1,156	0	0	0	0	n/a	
Use of Fund Balance								
205-3-09999-9999999-0000	Use of Sheriff Asset Forfeiture Fund B	-1,157	10,000	10,000	10,000	0	0.0%	
Total Use of Fund Balance		-1,157	10,000	10,000	10,000	0	0.0%	
Sheriff Asset Forfeiture Fund Total Revenue		0	10,000	10,000	10,000	0	0.0%	
Commonwealth's Attorney Asset Forfeiture Fund -								
Revenue from Use of Assets								
206-3-01500-1501010-0000	Interest on Bank Deposits	1	0	0	0	0	n/a	
Total Revenue from Use of Assets		1	0	0	0	0	n/a	
Use of Fund Balance								
206-3-09999-9999999-0000	Use of Comm. Atty. Asset Forfeiture	-1	8,000	8,000	8,000	0	0.0%	
Total Use of Fund Balance		-1	8,000	8,000	8,000	0	0.0%	
Comm's Atty Asset Forfeiture Fund Total Revenue		0	8,000	8,000	8,000	0	0.0%	
School Operating Fund -								
Other Local Revenue								
207-3-01200-1800000-0000	Contributions & Miscellaneous	805,628	453,962	1,001,651	593,562	139,600	30.8%	
Total Other Local Revenue		805,628	453,962	1,001,651	593,562	139,600	30.8%	
Commonwealth Non-Categorical Aid								
207-3-02200-2402010-0000	Sales and Use Taxes	1,329,484	1,163,096	1,161,426	1,219,908	56,812	4.9%	
207-3-02200-2402020-0000	Basic School Aid	764,015	3,060,518	2,958,056	2,045,613	-1,014,905	-33.2%	
207-3-02200-2402030-0000	Other Categorical Aid	925,636	0	842	0	0	n/a	
207-3-02200-2402070-0000	Supplemental Basic Aid	365,585	202,771	286,372	252,571	49,800	24.6%	
Total Commonwealth Non-Categorical Aid		3,384,720	4,426,385	4,406,696	3,518,092	-908,293	-20.5%	
Federal Non Categorical Aid								
207-3-03200-3403010-0000	Elementary & Secondary Education	1,363,671	573,015	744,586	560,508	-12,507	-2.2%	
207-3-03200-3403020-0000	School Food Programs	0	270,000	270,000	270,000	0	0.0%	
207-3-03200-3403030-0000	Other Programs	0	813,158	813,158	185,416	-627,742	-77.2%	
Total Federal Non Categorical Aid		1,363,671	1,656,173	1,827,744	1,015,924	-640,249	-38.7%	
Transfers from Other Funds								
207-3-09000-5101000-1000	Transfer from General Fund	8,825,487	8,918,894	8,918,894	9,416,560	497,666	5.6%	
Total Transfers from Other Funds		8,825,487	8,918,894	8,918,894	9,416,560	497,666	5.6%	

Rappahannock County

FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
School Operating Fund Total Revenue		14,379,506	15,455,414	16,154,985	14,544,138	-911,276	-5.9%	
School Cafeteria Fund -								
Other Local Revenue								
208-3-01200-1800000-0000	Miscellaneous Revenue	45,951	0	0	25,000	25,000	n/a	
Total Other Local Revenue		45,951	0	0	25,000	25,000	n/a	
Charges for Services								
208-3-01600-1601000-0000	Lunchroom Sales	27,331	205,355	205,355	249,359	44,004	21.4%	
Total Charges for Services		27,331	205,355	205,355	249,359	44,004	21.4%	
Commonwealth Non-Categorical Aid								
208-3-02200-2402000-0000	School Cafeteria State	4,032	0	0	0	0	n/a	
Total Commonwealth Non-Categorical Aid		4,032	0	0	0	0	n/a	
Federal Non Categorical Aid								
208-3-03200-3403020-0000	School Cafeteria Federal	418,769	0	0	0	0	n/a	
Total Federal Non Categorical Aid		418,769	0	0	0	0	n/a	
Transfers from Other Funds								
208-3-09000-5104000-2070	Transfer from School Op. Fund	75,000	297,691	297,691	297,691	0	0.0%	
Total Transfers from Other Funds		75,000	297,691	297,691	297,691	0	0.0%	
Use of Fund Balance								
208-3-09999-9999999-0000	Use of School Cafeteria Fund Balance	-8,251	0	0	0	0	n/a	
Total Use of Fund Balance		-8,251	0	0	0	0	n/a	
School Cafeteria Fund Total Revenue		562,832	503,046	503,046	572,050	69,004	13.7%	
Library Fund -								
Fines								
209-3-01400-1403000-0000	Fines	1,717	1,200	1,200	1,200	0	0.0%	
Total Fines		1,717	1,200	1,200	1,200	0	0.0%	
Revenue from Use of Assets								
209-3-01500-1501010-0000	Interest on Investments	16,489	0	0	0	0	n/a	
209-3-01500-1502090-0000	Sale of Maps, Books, & Copies	1,065	600	600	600	0	0.0%	
Total Revenue from Use of Assets		17,554	600	600	600	0	0.0%	

Rappahannock County

FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Miscellaneous								
209-3-01800-1890000-0000	PATH Grant	2,500	0	0	0	0	n/a	
209-3-01800-1899030-0000	Donations	24,842	9,500	10,600	3,500	-6,000	-63.2%	
209-3-01800-1899050-0000	Other	4,836	1,000	1,000	1,000	0	0.0%	
Total Miscellaneous		32,178	10,500	11,600	4,500	-6,000	-57.1%	
Commonwealth Non-Categorical Aid								
209-3-02200-2402090-0000	Library Grants	70,773	65,013	74,176	67,975	2,962	4.6%	
Total Commonwealth Non-Categorical Aid		70,773	65,013	74,176	67,975	2,962	4.6%	
Federal Categorical Aid								
209-3-03400-3400000-0000	ARPA Grant	8,923	0	0	0	0	n/a	
Total Federal Categorical Aid		8,923	0	0	0	0	n/a	
Transfers from Other Funds								
209-3-09000-5101000-1000	Transfer from General Fund	242,161	277,696	275,405	304,338	26,642	9.6%	
Transfers from Other Funds		242,161	277,696	275,405	304,338	26,642	9.6%	
Use of Fund Balance								
209-3-09999-9999999-0000	Use of Library Fund Balance	-10,117	100,000	100,000	100,000	0	0.0%	
Total Use of Fund Balance		-10,117	100,000	100,000	100,000	0	0.0%	
Library Fund Total Revenue		363,189	455,009	462,981	478,613	23,604	5.2%	
Law Library Fund -								
Law Library								
210-3-02105-1401010-0000	LAW LIBRARY FINES & FORFEITU	739	750	750	750	0	0.0%	
Total Law Library		739	750	750	750	0	0.0%	
Use of Fund Balance								
210-3-09999-9999999-0000	Use of Law Library Fund Balance	11	0	0	0	0	n/a	
Total Use of Fund Balance		11	0	0	0	0	n/a	
Law Library Fund Total Revenue		750	750	750	750	0	0.0%	
Fire Services Fund -								
General Property								
212-3-01100-1107010-0000	Fire Penalty	10,041	0	0	8,000	8,000	n/a	
212-3-01100-1107020-0000	Fire Interest	5,047	0	0	4,000	4,000	n/a	
212-3-01200-1500000-0000	Real Property Fire Tax	944,919	957,000	957,000	968,000	11,000	1.1%	At \$0.05 fire levy rate - 2022 rate
212-3-01200-1500000-0000	Real Property Fire Tax - add \$0.01	0	0	0	193,600	193,600	n/a	Add \$0.01 on fire levy rate for Sperryville staffing
212-3-01200-1501000-0000	Personal Property Fire Tax	147,269	190,000	190,000	171,000	-19,000	-10.0%	
Total General Property		1,107,276	1,147,000	1,147,000	1,344,600	197,600	17.2%	

Rappahannock County

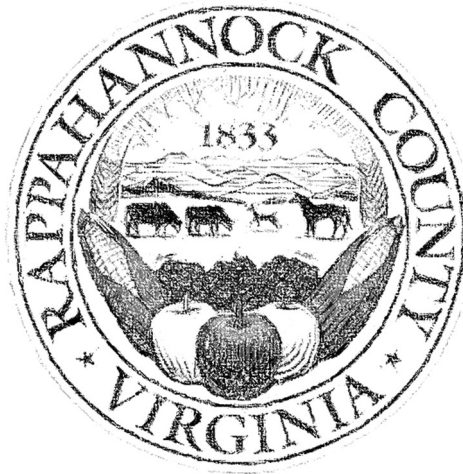
FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Other Local Revenue								
212-3-01800-1850000-0000	PATH Foundation Grant	0	0	25,000	0	0	n/a	
Total Other Local Revenue		0	0	25,000	0	0	n/a	
Charges for Services								
212-3-01600-NEW	Insurance Reimburse - Warren	0	0	0	8,052	8,052	n/a	Assume insurance costs increase by 10% and Warren is billed 61% of the total
Total Charges for Services		0	0	0	8,052	8,052	n/a	
Transfers from Other Funds								
212-3-09000-0100000-0000	Transfer from General Fund	79,959	0	0	0	0	n/a	
Total Transfers from Other Funds		79,959	0	0	0	0	n/a	
Use of Fund Balance								
212-3-09999-9999999-0000	Use of Fire Services Fund Balance	142,396	0	0	0	0	n/a	
Total Use of Fund Balance		142,396	0	0	0	0	n/a	
Fire Services Fund Total Revenue		1,329,631	1,147,000	1,172,000	1,352,652	205,652	17.9%	
EMS Cost Recovery Fund -								
Charges for Services								
213-3-01600-1608030-0000	EMS Cost Recovery	180,247	150,000	150,000	190,000	40,000	26.7%	
Total Charges for Services		180,247	150,000	150,000	190,000	40,000	26.7%	
Use of Fund Balance								
213-3-09999-9999999-0000	Use of EMS Cost Recovery Fund Balan	-7,175	0	0	0	0	n/a	
Total Use of Fund Balance		-7,175	0	0	0	0	n/a	
EMS Cost Recovery Fund Total Revenue		173,072	150,000	150,000	190,000	40,000	26.7%	
Capital Projects Fund -								
Transfers from Other Funds								
302-3-09000-5101000-1000	Transfer from General Fund	643,972	1,720,000	2,333,297	150,000	-1,570,000	-91.3%	
Total Transfers from Other Funds		643,972	1,720,000	2,333,297	150,000	-1,570,000	-91.3%	
Use of Fund Balance								
302-3-09999-9999999-0000	Use of Capital Projects Fund Balance	-91,873	0	0	0	0	n/a	
Total Use of Fund Balance		-91,873	0	0	0	0	n/a	
Capital Projects Fund Total Revenue		552,099	1,720,000	2,333,297	150,000	-1,570,000	-91.3%	

Rappahannock County

FY 2024 Budget Development Worksheet - Revenue Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Debt Service Fund -								
Transfers from Other Funds								
400-3-09000-5101000-1000	Transfer from General Fund	368,226	207,275	207,275	198,765	-8,510	-4.1%	
Total Transfers from Other Funds		368,226	207,275	207,275	198,765	-8,510	-4.1%	
Debt Service Fund Total Revenue		368,226	207,275	207,275	198,765	-8,510	-4.1%	
All Funds - Total Revenue (including transfers in)		38,027,789	45,231,709	47,378,425	41,082,672	-4,149,037	-9.2%	
Less: Transfers Between Funds		<u>-10,931,335</u>	<u>-12,522,533</u>	<u>-13,133,539</u>	<u>-11,479,686</u>	<u>1,042,847</u>	<u>-8.3%</u>	
Total Revenues Less Interfund Transfers		27,096,454	32,709,176	34,244,886	29,602,987	-3,106,189	-9.5%	



Expenditures by Fund



Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
General Fund -								
Board of Supervisors								
100-4-01101-1001000-0000	Salaries & Wages	14,400	14,400	14,400	14,400	0	0.0%	
100-4-01101-2001000-0000	FICA	1,102	1,102	1,102	1,102	0	0.0%	
100-4-01101-2005000-0000	Health Insurance - Medical Flights	0	0	0	2,500	2,500	n/a	Paid through December 2023 in FY 2023. Will pay for only 6 months in FY 2024 to get on an annual July renewal cycle.
100-4-01101-2006000-0000	Health Insurance	41,926	45,252	45,252	62,520	17,268	38.2%	
100-4-01101-2011000-0000	WORKERS' COMPENSATION	0	756	756	832	76	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-01101-3001000-0000	Prof. Serv.-Payroll Proc.	8,198	8,500	8,500	8,500	0	0.0%	
100-4-01101-3002000-0000	Prof. Serv. Budget & Cost Pl	3,500	4,000	4,000	4,400	400	10.0%	
100-4-01101-3003000-0000	Prof. Serv.-County Code	4,628	8,000	8,000	7,500	-500	-6.3%	
100-4-01101-3007000-0000	Advertising	16,042	13,000	13,000	13,000	0	0.0%	
100-4-01101-3008000-0000	Prof. Svcs.-Legislative Lobb	2,582	2,500	2,500	2,600	100	4.0%	
100-4-01101-5307000-0000	Public Off. Liab. Ins.	15,274	15,378	15,378	16,916	1,538	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-01101-5308000-0000	Line of Duty Act Coverage	11,529	14,763	14,763	16,240	1,477	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-01101-5309000-0000	Local Disability Program	18,869	20,000	20,000	25,000	5,000	25.0%	
100-4-01101-5401000-0000	Office Supplies	1,274	2,500	2,500	2,500	0	0.0%	
100-4-01101-5501000-0000	Travel and Training	5,324	7,500	7,500	7,500	0	0.0%	\$1,500 per Board member
100-4-01101-5601000-0000	Awards & Condolences	111	1,000	1,000	1,000	0	0.0%	
100-4-01101-5701000-0000	Special Contributions	1,985	0	0	0	0	n/a	
100-4-01101-5801000-0000	Dues & Assoc. Memberships	2,480	2,800	2,800	2,800	0	0.0%	NACO, VACO, VIOG, VIOG salary survey
100-4-01101-5802000-0000	Rappahannock River Basin Com	1,000	1,000	1,000	1,000	0	0.0%	
100-4-01101-5803000-0000	Website & IT Service Costs	3,144	4,000	4,000	4,000	0	0.0%	Website annual fee + customization
100-4-01101-5806000-0000	BROADBAND INITIATIVE	50,000	0	0	0	0	n/a	
100-4-01101-7001000-0000	BoardDocs & Equip	13,000	14,000	14,000	14,000	0	0.0%	
100-4-01101-8005000-0000	Contingency	1,559	250,000	225,000	257,500	7,500	3.0%	\$100K + increases FY 2023's placeholder for comp study adjustments by 5%
Total Board of Supervisors		217,926	430,451	405,451	465,810	35,359	8.2%	
County Administration								
100-4-01102-NEW	Salaries & Wages	259,257	379,033	374,033	400,481	21,448	5.7%	
100-4-01102-2001000-0000	FICA/Medicare	19,271	29,092	29,092	30,637	1,545	5.3%	
100-4-01102-2002000-0000	VRS	35,801	48,030	48,030	49,544	1,514	3.2%	
100-4-01102-2003000-0000	Life Insurance	3,474	5,096	5,096	5,328	232	4.6%	
100-4-01102-2006000-0000	Health Insurance	42,492	59,928	59,928	60,272	344	0.6%	
100-4-01102-4001000-0000	IT CONTRACTS	11,540	21,000	21,000	29,500	8,500	40.5%	Google mail; copier; GIS @ \$10K; add \$4,500 for cloud-based servers
100-4-01102-4004000-0000	IT SUPPLIES	0	500	3,000	500	0	0.0%	
100-4-01102-4005000-0000	IT LABOR	312	3,000	3,000	3,000	0	0.0%	Typical occasional need + transition to cloud-based servers
100-4-01102-5201000-0000	Postage	451	750	1,350	2,202	1,452	193.6%	Add assumption of 2,200 A/P checks
100-4-01102-5203000-0000	Telephone	7,812	10,000	10,000	8,750	-1,250	-12.5%	
100-4-01102-5401000-0000	Office Supplies	4,344	5,000	5,000	7,500	2,500	50.0%	Add \$2,500 for purchase of A/P check stock and envelopes
100-4-01102-5411000-0000	Books & Subscriptions	1,310	1,000	1,000	1,000	0	0.0%	
100-4-01102-5501000-0000	Travel and Training	1,361	7,000	7,000	6,000	-1,000	-14.3%	(VLGMA x2 = \$1500) + VACO = \$1000, HR \$500 + \$200 fuel + \$1,300 ACA
100-4-01102-5801000-0000	Dues & Memberships	1,560	3,000	3,000	3,000	0	0.0%	ICMA, VLGMA, PE=\$80, HR, Notary + ACA
100-4-01102-7002000-0000	Furniture & Fixtures	0	0	2,500	0	0	n/a	
Total County Administration		388,984	572,429	573,029	607,714	35,285	6.2%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
County Attorney								
100-4-01103-1001000-0000	Salaries & Wages	45,006	45,000	45,000	45,000	0	0.0%	
100-4-01103-1001100-0000	LITIGATION SUPPLEMENT	0	10,000	10,000	0	-10,000	-100.0%	Move \$10K for litigation deductible to prof. services as opposed to salaries
100-4-01103-2001000-0000	FICA	3,443	3,443	3,443	3,443	-1	0.0%	
100-4-01103-2002000-0000	VRS	6,215	5,607	5,607	5,607	0	0.0%	
100-4-01103-2003000-0000	Life Insurance	603	603	603	603	0	0.0%	
100-4-01103-3002000-0000	Professional Services	0	0	0	10,000	10,000	n/a	Land use litigation deductible
100-4-01103-5411000-0000	Books	1,021	3,000	3,000	3,000	0	0.0%	
100-4-01103-5501000-0000	Travel and Training	325	1,000	1,000	400	-600	-60.0%	
100-4-01103-7002000-0000	Furniture & Equipment	0	500	500	500	0	0.0%	
Total County Attorney		56,612	69,153	69,153	68,553	-601	-0.9%	
Independent Audit								
100-4-01208-3002000-0000	Professional Services	39,591	43,000	43,000	46,905	3,905	9.1%	Audit contract + GASB 75 report (OPEB, low year)
100-4-01208-3003000-0000	Professional Services-Financ	16,578	17,500	17,500	30,000	12,500	71.4%	FY 22 accounting services costs in FY 23 were \$22,780; \$5,280 over budget
Total Independent Audit		56,169	60,500	60,500	76,905	16,405	27.1%	
Commissioner of the Revenue								
100-4-01209-NEW	Salaries & Wages	175,059	197,382	197,382	183,332	-14,050	-7.1%	
100-4-01209-2001000-0000	FICA	13,161	14,871	14,871	14,025	-846	-5.7%	
100-4-01209-2002000-0000	VRS	23,824	24,220	24,220	22,469	-1,751	-7.2%	
100-4-01209-2003000-0000	Life Insurance	2,335	2,605	2,605	2,416	-189	-7.2%	
100-4-01209-2006000-0000	Health Insurance	29,550	38,076	38,076	21,264	-16,812	-44.2%	
100-4-01209-3004000-0000	Repairs & Maintenance	0	500	500	500	0	0.0%	
100-4-01209-3005000-0000	Continuing Education	695	700	1,200	700	0	0.0%	Certification for all staff
100-4-01209-3007000-0000	Advertising	410	300	300	300	0	0.0%	
100-4-01209-4001000-0000	IT CONTRACTS	21,802	24,000	24,000	38,755	14,755	61.5%	Current RE appraisal system end of life. Dual systems during transition to new.
100-4-01209-4004000-0000	IT SUPPLIES	0	500	500	0	-500	-100.0%	Move to furniture & equipment account.
100-4-01209-4005000-0000	IT LABOR	675	875	875	30,875	30,000	3428.6%	\$30K conversion to new RE appraisal system Postage paid envelopes on hand for blue forms will take several years to deplete.
100-4-01209-5201000-0000	Postal Service	681	4,500	4,000	1,000	-3,500	-77.8%	
100-4-01209-5203000-0000	Telephone Service	1,911	2,000	2,000	2,200	200	10.0%	
100-4-01209-5401000-0000	Office Supplies	650	1,000	1,000	1,000	0	0.0%	
100-4-01209-5501000-0000	Travel and Training	753	1,500	1,500	1,500	0	0.0%	
100-4-01209-5801000-0000	Dues & Assoc. Memberships	400	700	700	700	0	0.0%	
100-4-01209-7002000-0000	Furniture & Equipment	180	1,000	1,000	1,500	500	50.0%	
Total Commissioner of the Revenue		272,085	314,729	314,729	322,536	7,807	2.5%	
Board of Assessors/Equalization								
100-4-01210-1001000-0000	Salaries & Wages	1,600	0	0	0	0	n/a	2024 is not a reassessment year
100-4-01210-4001000-0000	IT CONTRACTS	60,684	0	0	0	0	n/a	2024 is not a reassessment year
100-4-01210-4005000-0000	IT LABOR	260	0	0	0	0	n/a	2024 is not a reassessment year
100-4-01210-5401000-0000	Supplies	662	0	0	0	0	n/a	2024 is not a reassessment year
Total Board of Assessors/Equalization		63,206	0	0	0	0	n/a	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Land Use/Tax Relief Administration								
100-4-01211-1003000-0000	Salaries & Wages-Part-time	779	3,000	3,000	3,000	0	0.0%	
100-4-01211-2001000-0000	FICA	0	230	230	230	-1	-0.2%	
100-4-01211-3007000-0000	Advertising	230	300	300	300	0	0.0%	
100-4-01211-4001000-0000	IT CONTRACTS	0	900	900	500	-400	-44.4%	
100-4-01211-4004000-0000	IT SUPPLIES	0	400	400	0	-400	-100.0%	
100-4-01211-4005000-0000	IT LABOR	0	400	400	400	0	0.0%	
100-4-01211-5201000-0000	Postage	0	700	700	700	0	0.0%	Requested \$1,000 based on current use, but acknowledged a current inventory of certain supplies that will take some time to go through.
100-4-01211-5401000-0000	Office Supplies	81	700	700	500	-200	-28.6%	
Total Land Use/Tax Relief Administration		1,090	6,630	6,630	5,630	-1,001	-15.1%	
Treasurer								
100-4-01213-NEW								
100-4-01213-1003000-0000	Salaries & Wages	193,692	203,378	203,378	213,546	10,168	5.0%	
100-4-01213-1003000-0000	Sal. & Wages-Part-time	0	1,000	1,000	1,000	0	0.0%	
100-4-01213-2001000-0000	FICA	14,723	15,559	15,559	16,413	854	5.5%	
100-4-01213-2002000-0000	VRS	26,478	25,341	25,341	26,608	1,267	5.0%	
100-4-01213-2003000-0000	Life Insurance	2,595	2,726	2,726	2,862	136	5.0%	
100-4-01213-2006000-0000	Health Insurance	31,176	33,852	33,852	36,438	2,586	7.6%	
100-4-01213-3007000-0000	Advertising	300	800	800	800	0	0.0%	
100-4-01213-3808000-0000	TAX SALE FEES	0	20,000	20,000	20,000	0	0.0%	Has offsetting revenue (100-3-01900-1997000-0000)
100-4-01213-4001000-0000	IT CONTRACTS	20,688	27,736	27,736	29,835	2,099	7.6%	
100-4-01213-5201000-0000	Postal Services	9,900	10,000	9,400	9,000	-1,000	-10.0%	Increase in postage rates will offset Treasurer's Office no longer mailing AP checks.
100-4-01213-5203000-0000	Telephone Services	1,894	2,100	2,100	2,100	0	0.0%	
100-4-01213-5401000-0000	Office Supplies	5,350	6,800	6,800	11,800	5,000	73.5%	Includes \$1,300 for 2 check scanners, and \$3,500 for upgraded shredder.
100-4-01213-5501000-0000	Travel and Training	3,525	4,000	4,000	4,000	0	0.0%	
100-4-01213-5801000-0000	Dues & Assoc. Memberships	325	500	500	500	0	0.0%	
100-4-01213-8500000-0000	DMV STOPS	9,375	10,000	10,000	10,000	0	0.0%	
Total Treasurer		320,022	363,792	363,192	384,901	21,109	5.8%	
Electoral Board & Officials								
100-4-01301-1001000-0000	Sal. & Wages-Sec. & Members	6,632	6,773	6,773	7,247	474	7.0%	
100-4-01301-1001100-0000	Sal. & Wages-Election Offici	7,024	14,000	14,000	14,000	0	0.0%	
100-4-01301-3004000-0000	Repair & Maint.	400	500	500	500	0	0.0%	
100-4-01301-3007000-0000	Advertising	570	800	800	500	-300	-37.5%	
100-4-01301-4001000-0000	IT CONTRACTS	6,963	15,500	15,500	15,500	0	0.0%	
100-4-01301-4005000-0000	IT LABOR	1,670	2,500	2,500	2,500	0	0.0%	
100-4-01301-5201000-0000	Postage	4,041	5,000	5,000	5,000	0	0.0%	
100-4-01301-5401000-0000	Office Supplies	1,160	1,500	1,500	2,000	500	33.3%	
100-4-01301-5402000-0000	BALLOTS & ELECTION EXPENSES	2,826	12,000	15,578	15,000	3,000	25.0%	Ballot costs have increased with new State law requiring precinct-specific
100-4-01301-5415000-0000	TRAINING EB/POLLWORKERS	761	1,500	1,500	1,500	0	0.0%	
100-4-01301-5501000-0000	Travel and Training	1,364	3,500	3,500	3,500	0	0.0%	
100-4-01301-5801000-0000	Dues & Assoc. Memberships	230	280	280	280	0	0.0%	
100-4-01301-7002000-0000	Equipment	21,870	1,000	1,000	1,000	0	0.0%	
Total Electoral Board & Officials		55,510	64,853	68,431	68,527	3,674	5.7%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Registrar/Office of Elections								
100-4-01302-NEW	Salaries & Wages	114,996	133,451	133,451	135,188	1,737	1.3%	
100-4-01302-2001000-0000	FICA	8,207	10,209	10,209	10,342	133	1.3%	
100-4-01302-2002000-0000	VRS	15,587	16,628	16,628	16,844	216	1.3%	
100-4-01302-2003000-0000	Life Insurance	1,528	1,789	1,789	1,812	23	1.3%	
100-4-01302-2006000-0000	Health Insurance	24,886	28,200	28,200	25,806	-2,394	-8.5%	
100-4-01302-3004000-0000	Repair & Maintenance	1,200	1,500	1,500	1,500	0	0.0%	
100-4-01302-4005000-0000	IT LABOR	70	1,000	1,000	1,000	0	0.0%	Requested \$2,500 citing nearly full expense of existing budget by mid-year FY 2023. However, no expenses have been charged in FY 2023 as of 3/8/2023.
100-4-01302-5201000-0000	Postal Service	117	1,200	1,200	1,200	0	0.0%	
100-4-01302-5203000-0000	Telephone Service	960	1,200	1,200	1,200	0	0.0%	
100-4-01302-5401000-0000	Office Supplies	795	1,000	1,000	1,000	0	0.0%	
100-4-01302-5501000-0000	Travel and Training	3,747	6,000	6,000	6,000	0	0.0%	
100-4-01302-5801000-0000	Dues & Assoc. Memberships	250	580	580	580	0	0.0%	
100-4-01302-7002000-0000	Furniture & Equipment	0	500	500	500	0	0.0%	
Total Registrar/Office of Elections		172,342	203,257	203,257	202,971	-286	-0.1%	
Circuit Court								
100-4-02101-1001000-0000	Share of Judge's Office Exp.	5,500	5,500	5,500	5,500	0	0.0%	
100-4-02101-1003000-0000	SAL/WAGES JURORS,WIT,JURY CO	5,580	5,000	5,000	7,833	2,833	56.7%	Per GA action, juror pay to increase from \$30 to \$50 per day
100-4-02101-1003100-0000	Sal. & Wages-Jury Comm.	0	150	150	150	0	0.0%	
100-4-02101-1004000-0000	Public Defender Reimbursemen	0	500	500	500	0	0.0%	
100-4-02101-3004000-0000	Repair & Maintenance	0	200	200	200	0	0.0%	
100-4-02101-4001000-0000	IT CONTRACTS AUTOMATED JURY	1,091	2,000	2,000	2,000	0	0.0%	
100-4-02101-5203000-0000	Telephone Service	1,873	1,900	1,900	1,900	0	0.0%	
100-4-02101-5401000-0000	Supplies	0	1,200	1,200	1,200	0	0.0%	
100-4-02101-5411000-0000	Books and Subscriptions	3,291	3,500	3,500	4,000	500	14.3%	
100-4-02101-7002000-0000	Furniture & Equipment	0	800	800	800	0	0.0%	
Total Circuit Court		17,335	20,750	20,750	24,083	3,333	16.1%	
Combined District Courts								
100-4-02102-1001000-0000	Salaries & Wages	2,685	5,000	5,000	6,678	1,678	33.6%	
100-4-02102-1004000-0000	Public Defender reimbursemen	1,800	3,500	3,500	3,500	0	0.0%	
100-4-02102-2001000-0000	FICA	205	383	383	511	128	33.4%	
100-4-02102-3005000-0000	CONTINUING EDUCATION	200	1,000	1,000	1,000	0	0.0%	
100-4-02102-4001000-0000	IT CONTRACTS	2,909	3,600	3,600	3,600	0	0.0%	
100-4-02102-5203000-0000	Telephone Service	954	1,000	1,000	1,100	100	10.0%	
100-4-02102-5401000-0000	Office Supplies	187	500	500	2,000	1,500	300.0%	Add'l 2-part forms developed by judge for use in GDC; add'l notebooks and filing supplies
100-4-02102-5501000-0000	Travel and Training	0	1,000	1,000	1,000	0	0.0%	
100-4-02102-5801000-0000	DUES AND ASSOCIATION MEMBERS	0	70	70	50	-20	-28.6%	
100-4-02102-7002000-0000	Furniture and Equipment	0	500	500	500	0	0.0%	
Total Combined District Courts		8,939	16,553	16,553	19,939	3,386	20.5%	
Juvenile Probations Services Unit								
100-4-02103-3010000-0000	Contracted Care of Juveniles	21,400	43,760	43,760	35,000	-8,760	-20.0%	No bed days used in FY 2023 to date. Placeholder at 155 bed days.
100-4-02103-5203000-0000	Telephone Service	1,362	1,500	1,500	1,500	0	0.0%	
100-4-02103-5204000-0000	VJCCA Grant	3,028	9,674	16,667	9,673	-1	0.0%	Match to assumed grant revenue in 100-3-02400-2401040-0000
100-4-02103-7002000-0000	Furniture & Equipment	0	0	0	0	0	n/a	
Total Juvenile Probations Services Unit		25,790	54,934	61,927	46,173	-8,761	-15.9%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Clerk of the Circuit Court								
100-4-02106-NEW	Salaries & Wages	220,179	231,189	231,189	227,748	-3,441	-1.5%	
100-4-02106-1002000-0000	Sal. & Wages-Part-time	0	2,000	2,000	2,000	0	0.0%	
100-4-02106-2001000-0000	FICA	16,604	17,686	17,686	18,056	370	2.1%	
100-4-02106-2002000-0000	VRS	30,099	28,806	28,806	28,377	-429	-1.5%	
100-4-02106-2003000-0000	Life Insurance	2,950	3,098	3,098	3,052	-46	-1.5%	
100-4-02106-2006000-0000	Health Insurance	35,064	38,076	38,076	40,980	2,904	7.6%	
100-4-02106-2009000-0000	Retirement Health Savings Plan	2,400	2,400	2,400	0	-2,400	-100.0%	
100-4-02106-3002000-0000	Professional Services-Audito	816	2,000	2,000	2,000	0	0.0%	
100-4-02106-3004000-0000	Repair & Maint.-Equipment	0	500	500	500	0	0.0%	
100-4-02106-3006000-0000	Printing & Binding	1,511	1,000	1,000	1,000	0	0.0%	
100-4-02106-4001000-0000	IT CONTRACTS	0	500	500	500	0	0.0%	
100-4-02106-5201000-0000	Postal Service	1,501	1,000	1,000	1,000	0	0.0%	
100-4-02106-5203000-0000	Telephone Service	1,910	2,200	2,200	2,200	0	0.0%	
100-4-02106-5401000-0000	Office Supplies	2,338	3,500	3,500	3,000	-500	-14.3%	Requested \$3,500. Lowered based on prior years' actual use.
100-4-02106-5411000-0000	Books & Subscriptions	485	1,000	1,000	2,500	1,500	150.0%	
100-4-02106-5413000-0000	Microfilming	547	2,000	2,000	1,500	-500	-25.0%	Requested \$2,000. Lowered based on prior years' actual use.
100-4-02106-5501000-0000	Travel and Training	0	600	600	600	0	0.0%	
100-4-02106-5801000-0000	Dues & Subscriptions	0	400	400	400	0	0.0%	
100-4-02106-7001000-0000	Technology Trust Fund	14,893	15,000	15,000	15,000	0	0.0%	100% reimbursed by the Comp Board through TTF.
100-4-02106-7002000-0000	Office Equipment	1,612	2,000	2,000	2,000	0	0.0%	
Total Clerk of the Circuit Court		332,908	354,955	354,955	352,413	-2,542	-0.7%	
Commissioner of Accounts								
100-4-02109-5201000-0000	Postal service	233	325	325	325	0	0.0%	
100-4-02109-5411000-0000	Books & Subscriptions	0	125	125	125	0	0.0%	
100-4-02109-5501000-0000	Travel and Training	0	50	50	50	0	0.0%	
100-4-02109-5801000-0000	Dues & Memberships	0	250	250	250	0	0.0%	
100-4-02109-8002000-0000	Rent of Office Space	3,600	3,600	3,600	5,520	1,920	53.3%	Rent has increased from \$1,500 to \$2,300 a month. County pays 20%.
Total Commissioner of Accounts		3,833	4,350	4,350	6,270	1,920	44.1%	
Victim and Witness Assistance								
100-4-02191-1001000-0000	Salaries & Wages	22,739	48,000	50,400	52,920	4,920	10.3%	
100-4-02191-2001000-0000	FICA	1,740	3,672	3,856	4,048	376	10.3%	
100-4-02191-2002000-0000	VRS	2,734	6,629	6,280	6,594	-35	-0.5%	
100-4-02191-2003000-0000	LIFE	268	643	676	709	66	10.3%	
100-4-02191-2006000-0000	HEALTH	3,790	15,612	15,612	10,632	-4,980	-31.9%	
100-4-02191-5401000-0000	OFFICE SUPPLIES	1,915	1,000	3,485	1,000	0	0.0%	
100-4-02191-7002000-0000	FURNITURE	0	1,000	0	0	-1,000	-100.0%	
Total Victim and Witness Assistance		33,185	76,556	80,309	75,903	-653	-0.9%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Commonwealth's Attorney								
100-4-02201-NEW	Salaries & Wages	211,572	222,157	222,157	233,264	11,107	5.0%	Requested a new Paralegal position which is not included
100-4-02201-1003000-0000	Sal . & Wages-Part-time	4,009	4,500	4,500	7,500	3,000	66.7%	
100-4-02201-2001000-0000	FICA	13,022	17,340	17,340	18,418	1,078	6.2%	
100-4-02201-2002000-0000	VRS	28,859	27,681	27,681	29,065	1,384	5.0%	
100-4-02201-2003000-0000	Life Insurance	2,835	2,977	2,977	3,126	149	5.0%	
100-4-02201-2006000-0000	Health Insurance	22,080	23,976	23,976	28,989	5,013	20.9%	
100-4-02201-4001000-0000	IT CONTRACTS	2,125	500	500	5,500	5,000	1000.0%	\$5,000 requested for add'l software such as file management
100-4-02201-4004000-0000	IT SUPPLIES	0	500	500	500	0	0.0%	
100-4-02201-4005000-0000	IT LABOR	50	500	500	300	-200	-40.0%	
100-4-02201-5201000-0000	Postal Service	224	500	500	500	0	0.0%	
100-4-02201-5203000-0000	Telephone Service	5,154	4,700	4,700	5,600	900	19.1%	
100-4-02201-5401000-0000	Office Supplies	2,112	2,000	2,000	2,200	200	10.0%	
100-4-02201-5411000-0000	Books and Subscriptions	545	1,000	1,000	600	-400	-40.0%	
100-4-02201-5501000-0000	Travel and Training	1,663	3,000	3,457	0	-3,000	-100.0%	Shift to PT wages at Comm. Atty's request
100-4-02201-5801000-0000	Dues & Assoc. Memberships	675	2,000	2,000	1,500	-500	-25.0%	
100-4-02201-7002000-0000	Furniture & Equipment	286	1,000	1,000	1,000	0	0.0%	
Total Commonwealth's Attorney		295,211	314,331	314,788	338,061	23,730	7.5%	
Sheriff								
100-4-03102-NEW	Salaries & Wages	1,279,300	1,258,141	1,158,141	1,329,595	71,454	5.7%	
100-4-03102-1003000-0000	Salaries & Wages-Part-time	28,228	10,000	10,000	37,229	27,229	272.3%	
100-4-03102-1005000-0000	Holiday Wages	0	54,640	54,640	52,000	-2,640	-4.8%	
100-4-03102-1010000-0000	Overtime	0	40,000	43,931	35,000	-5,000	-12.5%	
100-4-03102-2001000-0000	FICA	97,620	107,781	107,781	111,218	3,437	3.2%	
100-4-03102-2002000-0000	VRS	157,088	156,764	156,764	165,668	8,904	5.7%	
100-4-03102-2003000-0000	Life Insurance	15,351	16,859	16,859	17,817	958	5.7%	
100-4-03102-2006000-0000	Health Insurance	220,102	269,060	269,060	286,922	17,862	6.6%	
100-4-03102-2009000-0000	Retirement Health Savings Plan	4,800	4,800	4,800	4,800	0	0.0%	
100-4-03102-2011000-0000	Workers' Compensation	31,912	28,077	28,077	30,885	2,808	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-03102-3004000-0000	Repair & Maint.-Equipment	12,238	15,000	15,200	20,000	5,000	33.3%	Past actuals include insurance recoveries; budgeting \$15K in assumed insurance revenue to help offset
100-4-03102-3005000-0000	Repair & Maint.-Auto	38,754	35,000	57,637	45,000	10,000	28.6%	
100-4-03102-3007000-0000	Advertising	0	250	250	200	-50	-20.0%	
100-4-03102-4001000-0000	IT CONTRACTS	5,906	18,000	18,000	18,000	0	0.0%	May be some overlap between accounts 4001 and 7004
100-4-03102-4004000-0000	IT SUPPLIES	3,412	4,000	4,000	3,000	-1,000	-25.0%	
100-4-03102-4005000-0000	IT LABOR	620	3,000	3,000	3,000	0	0.0%	
100-4-03102-5201000-0000	Postal Service	137	1,000	1,000	500	-500	-50.0%	
100-4-03102-5203000-0000	Telephone Service	27,429	25,000	25,000	25,000	0	0.0%	
100-4-03102-5308000-0000	Automobile Liability Ins.	9,862	8,112	8,112	9,331	1,219	15.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-03102-5401000-0000	Office Supplies	2,676	5,000	5,000	5,000	0	0.0%	
100-4-03102-5408000-0000	Vehicle & Powered Equip. Sup	48,279	50,000	50,000	50,000	0	0.0%	
100-4-03102-5410000-0000	Uniforms and Wearing App.	5,933	6,000	6,000	8,000	2,000	33.3%	
100-4-03102-5413000-0000	Police Supplies	29,531	30,000	30,000	31,000	1,000	3.3%	
100-4-03102-5501000-0000	TRAVEL	5,793	6,000	6,124	5,000	-1,000	-16.7%	
100-4-03102-5604000-0000	Cont.-Crim Just. Trn. Center	13,436	15,000	15,000	15,000	0	0.0%	
100-4-03102-5801000-0000	Dues & Assoc. Memberships	901	6,000	6,000	3,000	-3,000	-50.0%	
100-4-03102-5899000-0000	Miscellaneous Sheriff's Offi	1,168	0	0	0	0	n/a	
100-4-03102-7002000-0000	Furniture & Equipment	75	2,000	2,000	2,000	0	0.0%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
100-4-03102-7004000-0000	Criminal Justice Records Sys	22,824	12,000	12,000	12,000	0	0.0%	
100-4-03102-7006000-0000	Maintenance on AEDs	0	8,904	8,904	9,000	96	1.1%	
100-4-03102-7007000-0000	Court House Security Expense	8,869	50,000	144,428	55,000	5,000	10.0%	Has a one-for-one revenue match
100-4-03102-7008000-0000	Concealed Weapons Expenses	9,799	8,000	28,039	7,000	-1,000	-12.5%	Has a one-for-one revenue match
100-4-03102-7009000-0000	E SUMMONS	0	12,500	18,595	7,200	-5,300	-42.4%	Has a one-for-one revenue match
Total Sheriff		2,082,044	2,266,888	2,314,341	2,404,363	137,475	6.1%	
Forestry Service								
100-4-03204-5604000-0000	Cont-Forest Fire Service	8,544	8,544	8,544	8,544	0	0.0%	
Total Forestry Service		8,544	8,544	8,544	8,544	0	0.0%	
Jail								
100-4-03301-3002000-0000	RSW Regional Jail Charges	358,406	390,000	390,000	435,000	45,000	11.5%	
Total Jail		358,406	390,000	390,000	435,000	45,000	11.5%	
Building Inspection								
100-4-03401-NEW	Salaries & Wages	127,921	134,317	134,317	141,033	6,716	5.0%	
100-4-03401-1003000-0000	Sal. & Wages P/T Insp.	15,618	19,325	19,325	19,323	-2	0.0%	
100-4-03401-2001000-0000	FICA	10,701	11,754	11,754	12,267	513	4.4%	
100-4-03401-2002000-0000	VRS	17,666	16,965	16,965	17,573	608	3.6%	
100-4-03401-2003000-0000	Life Insurance	1,714	1,800	1,800	1,890	90	5.0%	
100-4-03401-2006000-0000	Health Insurance	20,898	19,752	19,752	21,504	1,752	8.9%	
100-4-03401-2009000-0000	Retirement Health Savings Plan	2,400	2,400	2,400	2,400	0	0.0%	
100-4-03401-2011000-0000	WORKERS' COMPENSATION	0	1,027	1,027	1,130	103	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-03401-4001000-0000	IT CONTRACTS	3,666	3,666	3,666	3,666	0	0.0%	
100-4-03401-4005000-0000	IT LABOR	0	900	900	900	0	0.0%	
100-4-03401-5201000-0000	Postal Service	232	250	250	250	0	0.0%	
100-4-03401-5203000-0000	Telephone Service	1,664	1,800	1,800	1,800	0	0.0%	
100-4-03401-5401000-0000	Office Supplies	1,563	1,800	1,800	1,800	0	0.0%	
100-4-03401-5411000-0000	Books and Subscription	145	1,700	1,700	1,700	0	0.0%	
100-4-03401-5501000-0000	TRAVEL AND TRAINING	3,175	3,000	3,000	3,000	0	0.0%	
100-4-03401-6001000-0000	State Fee Surcharge	2,277	2,800	2,800	2,800	0	0.0%	
100-4-03401-7002000-0000	Office Equipment	655	1,500	1,500	1,500	0	0.0%	
100-4-03401-8002000-0000	Rent of Office Space	5,157	6,876	6,876	6,876	0	0.0%	
Total Building Inspection		215,452	231,632	231,632	241,410	9,778	4.2%	
E-911 Coordinator & System								
100-4-03402-1001000-0000	Salaries & Wages	27,819	29,215	29,215	30,676	1,461	5.0%	
100-4-03402-2001000-0000	FICA	2,128	2,235	2,235	2,347	112	5.0%	
100-4-03402-2002000-0000	VRS	0	3,641	3,641	3,822	181	5.0%	
100-4-03402-2003000-0000	Life Insurance	0	392	392	411	19	4.9%	
100-4-03402-3005000-0000	VEHICLE MAINT. AND FUEL	79	0	0	0	0	n/a	
100-4-03402-4001000-0000	IT CONTRACTS	19,835	126,000	126,000	126,000	0	0.0%	GIS, CAD, ESO, First Due, Powerphone, NICE annual product support
100-4-03402-4005000-0000	IT LABOR	7,720	15,000	15,000	10,000	-5,000	-33.3%	Requested \$15K. Lowered based on prior years' actual use.
100-4-03402-5200000-0000	E911 TELEPHONE MAINTENANCE	0	25,000	25,000	25,000	0	0.0%	
100-4-03402-5201000-0000	Postal Service	0	100	100	200	100	100.0%	
100-4-03402-5202000-0000	E-911 Telephone	20,775	53,500	53,500	53,500	0	0.0%	NG911 Cost, VITA RECOUP = \$12,952 budgeted in revenue
100-4-03402-5203000-0000	Telephone Service	1,494	0	0	0	0	n/a	
100-4-03402-5401000-0000	Office Supplies	4,821	500	500	1,000	500	100.0%	Paper, etc for permits, 911 addressing
100-4-03402-5501000-0000	TRAVEL AND TRAINING	0	4,000	4,000	4,000	0	0.0%	PSAP grant; match to revenue

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Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
100-4-03402-7002000-0000	Office Equipment	8,125	2,000	2,000	0	-2,000	-100.0%	
100-4-03402-7004000-0000	E-911 Signage	4,351	7,000	7,000	7,000	0	0.0%	
100-4-03402-8002000-0000	Rent of Office Space	5,157	0	0	0	0	n/a	
Total E-911 Coordinator & System		102,303	268,583	268,583	263,955	-4,628	-1.7%	
Animal Control								
100-4-03501-5101000-0000	Electrical Service	5,082	6,200	6,200	6,200	0	0.0%	
100-4-03501-5203000-0000	Telephone Service	1,237	1,300	1,300	1,400	100	7.7%	
100-4-03501-5402000-0000	Care of Animals	1,256	1,200	1,200	1,200	0	0.0%	
100-4-03501-5604000-0000	Contracted Care of Animals	71,676	76,694	76,694	81,679	4,985	6.5%	6.5% increase to align with December 2022 CPI; 2022 annualize CPI = 8.0%
Total Animal Control		79,251	85,394	85,394	90,479	5,085	6.0%	
Medical Examiner								
100-4-03503-1001000-0000	Sal. & Wages-Coroner	120	500	500	500	0	0.0%	
Total Medical Examiner		120	500	500	500	0	0.0%	
Emergency Services								
100-4-03605-1001000-0000	Salaries & Wages	61,417	73,500	80,500	73,500	0	0.0%	Apply LEMPG grant here to offset a portion of the salary.
100-4-03605-1002000-0000	EMS Cost Recovery Part-time	0	4,000	4,000	4,000	0	0.0%	
100-4-03605-1003000-0000	EMS SALARIES	48,443	275,940	275,940	442,876	166,936	60.5%	ALS part-time - \$275,940; Sperryville staffing - \$117,936; overtime est - \$6,000; grant-funded Volunteer Recruitment & Retention Coordinator - \$43,000
100-4-03605-2001000-0000	FICA	8,414	26,733	26,733	39,463	12,730	47.6%	
100-4-03605-2002000-0000	VRS	8,482	9,284	9,284	9,158	-126	-1.4%	
100-4-03605-2003000-0000	Life Insurance	823	985	985	985	0	0.0%	
100-4-03605-2006000-0000	Health Insurance	0	0	0	22,597	22,597	n/a	HI for grant-funded Vol Recruitment & Retention Coordinator
100-4-03605-2011000-0000	WORKERS' COMPENSATION	0	7,986	7,986	8,785	799	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-03605-TBD	TUITION ASSISTANCE & INCENTIVES	0	0	0	52,280	52,280	n/a	SAFER grant funded incentives and tuition assistance
100-4-03605-3007000-0000	Advertising	0	0	0	2,500	2,500	n/a	SAFER grant funded recruitment advertising
100-4-03605-4001000-0000	IT CONTRACTS	1,274	2,000	2,000	4,000	2,000	100.0%	+\$2,000 one-time for PT Volunteer Recruitment & Retention Coordinator
100-4-03605-5203000-0000	TELEPHONE SERVICE	942	1,250	1,250	1,250	0	0.0%	
100-4-03605-5308000-0000	AUTOMOBILE LIABILITY	0	4,816	4,816	5,474	658	13.7%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23. +\$1,000 one-time supplies/equipment + \$500 uniforms for PT Volunteer Recruitment & Retention Coordinator
100-4-03605-5401000-0000	OFFICE SUPPLIES	774	1,000	1,000	2,500	1,500	150.0%	
100-4-03605-5415000-0000	Training Mats. & Supplies	62,148	45,184	45,184	45,184	0	0.0%	
100-4-03605-5416000-0000	Maint.-AEDs	0	2,000	2,000	2,000	0	0.0%	
100-4-03605-5420000-0000	800 MHZ Radios System Maint.	1,082	0	0	0	0	n/a	
100-4-03605-5423000-0000	Emergency Warning System	4,007	4,008	4,008	4,008	0	0.0%	
100-4-03605-5427000-0000	EMS FOUR-for-LIFE	8,698	9,083	9,083	9,800	717	7.9%	Match to projected State revenue
100-4-03605-5428000-0000	FIRE AID TO LOCALITIES	30,000	30,000	30,000	30,000	0	0.0%	Match to projected State revenue
100-4-03605-5501000-0000	TRAVEL AND TRAINING	3,830	2,000	2,000	7,500	5,500	275.0%	Increase is continuing education for instructors, which benefits our system
100-4-03605-5801000-0000	DUES AND ASSOC. MEMBERSHIPS	200	200	200	200	0	0.0%	
100-4-03605-8002000-0000	Rent of Office Space	5,157	6,876	6,876	6,876	0	0.0%	
Total Emergency Services		245,689	506,845	513,845	774,935	268,090	52.9%	

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FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Public Safety Radio O&M								
100-4-03610-3002000-0000	Professional Services	0	15,000	0	5,000	-10,000	-66.7%	This can be reduced and come up as a capital project if needed
100-4-03610-3004000-0000	Repair & Maintenance	725	10,000	7,500	5,000	-5,000	-50.0%	Generator maintenance and other needed tower site maint.
100-4-03610-5101000-0000	Electrical Service	2,544	2,500	2,500	2,500	0	0.0%	Sperryville and Amisville tower electricity + Generator propane Comcast Fiber Network connecting Rapp Towers and three 911 centers;
100-4-03610-5203000-0000	Telephone Service	49,959	50,000	50,000	50,000	0	0.0%	\$4,163.25/mo x 12 = \$49,959
100-4-03610-5420000-0000	Radios System Maint.	12,550	60,000	60,000	60,000	0	0.0%	L3Harris Maintenance K Fee per schedule = \$42,064, Wireless Comm Maint. \$12,500/yr, insurance deductibles as needed
100-4-03610-5421000-0000	Radio System User Fees	0	2,350	2,350	2,350	0	0.0%	Fee to use Culpeper tower
100-4-03610-8000000-0000	Radio Equipment Supplies	0	10,000	27,500	10,000	0	0.0%	New pagers or other County radio assets (for context, this funds about 20 pagers; just ordered 10)
100-4-03610-8001000-0000	Tower Rent	3,342	4,600	4,600	4,728	128	2.8%	Sperryville tower lease. This has a 3% escalation clause, will go to \$0 if AT&T joins Verizon and T-Mobile on the Sperryville tower (\$394x12)
Total Public Safety Radio O&M		69,120	154,450	154,450	139,578	-14,872	-9.6%	
Refuse Disposal								
100-4-04206-1001000-0000	Salaries & Wages	106,969	111,744	111,744	113,656	1,912	1.7%	
100-4-04206-1003000-0000	Salaries & Wages - Part-Time	8,901	10,502	10,502	10,505	3	0.0%	
100-4-04206-1005000-0000	Holiday Wages	0	0	0	4,500	4,500	n/a	
100-4-04206-2001000-0000	FICA	8,741	9,352	9,352	9,843	491	5.2%	
100-4-04206-2002000-0000	VRS	14,237	13,672	13,672	14,162	490	3.6%	
100-4-04206-2003000-0000	Life Insurance	1,381	1,451	1,451	1,523	72	5.0%	
100-4-04206-2006000-0000	Health Insurance	31,176	33,852	33,852	41,174	7,322	21.6%	
100-4-04206-2011000-0000	WORKERS' COMPENSATION	0	3,259	3,259	3,585	326	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-04206-3002000-0000	Prof. Serv.-Water & Gas Test	27,422	30,000	30,000	30,000	0	0.0%	
100-4-04206-3004000-0000	Repair & Maintenance	2,115	10,000	13,151	10,000	0	0.0%	
100-4-04206-4004000-0000	IT SUPPLIES REFUSE	0	500	500	0	-500	-100.0%	
100-4-04206-4005000-0000	IT LABOR REFUSE	0	200	200	0	-200	-100.0%	
100-4-04206-5101000-0000	Electrical Service	3,773	4,000	4,000	4,100	100	2.5%	
100-4-04206-5203000-0000	Telephone Service	1,633	2,500	2,500	2,400	-100	-4.0%	
100-4-04206-5401000-0000	Office Supplies	235	500	500	500	0	0.0%	
100-4-04206-5406000-0000	Leachate Hauling & Treatment	90,471	85,000	85,000	100,000	15,000	17.6%	\$80K funded with GF Balance in case of project schedule delay. Ongoing is estimated at \$20K.
100-4-04206-5407000-0000	Maintenance Materials	3,264	10,000	10,000	10,000	0	0.0%	
100-4-04206-5498000-0000	Recycling Support	49,712	52,000	52,000	58,000	6,000	11.5%	Includes forecasted fuel surcharge of \$7,700.
100-4-04206-5499000-0000	Litter Control Program	0	4,500	10,788	2,000	-2,500	-55.6%	Match to revenue in 100-3-02400-2404020-0000
100-4-04206-5501000-0000	TRAVEL AND TRAINING	0	500	500	500	0	0.0%	
100-4-04206-5604000-0000	Contracted Collection	100,588	105,000	105,000	115,000	10,000	9.5%	Includes forecasted fuel surcharge of \$18,000.
100-4-04206-5605000-0000	Disposal Fees	127,295	127,000	127,000	128,000	1,000	0.8%	Forecast based on historic tonnage with new \$34.75 tipping fee
100-4-04206-5801000-0000	Dues & Memberships	10	100	100	100	0	0.0%	
100-4-04206-7002000-0000	Office Equipment	117	500	500	500	0	0.0%	
100-4-04206-7008000-0000	DEQ Fees	1,058	7,500	7,500	1,300	-6,200	-82.7%	Bill failed in last year's GA special session causing increased expenses not to occur.
100-4-04206-7009000-0000	Improvements to Sites	16,369	15,000	15,000	15,000	0	0.0%	Covers landfill mowing @2x\$5K/yr and other needs (maintenance is covered by three lines: this line, repair and Maint, and maint. Materials)
100-4-04206-7011000-0000	Special Waste Disposal	0	25,000	25,000	25,000	0	0.0%	
Total Refuse Disposal		595,465	663,632	673,071	701,347	37,715	5.7%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Maintenance of Building & Grounds								
100-4-04302-NEW	Salaries & Wages	87,281	102,762	102,762	96,616	-6,146	-6.0%	Custodial costs now in Maintenance Contracts account
100-4-04302-2001000-0000	FICA	6,368	7,862	7,862	7,391	-471	-6.0%	
100-4-04302-2002000-0000	VRS	9,711	9,667	9,667	10,730	1,063	11.0%	
100-4-04302-2003000-0000	Life Insurance	942	1,026	1,026	1,154	128	12.5%	
100-4-04302-2006000-0000	Health Insurance	29,660	33,852	33,852	25,952	-7,900	-23.3%	
100-4-04302-2011000-0000	WORKERS' COMPENSATION	0	760	760	836	76	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-04302-3003000-0000	Professional Serv.-Arch. & E	2,118	20,000	20,000	15,000	-5,000	-25.0%	Have not needed as much as expected due to larger cap. projects ongoing
100-4-04302-3004000-0000	Repair & Maint.-Bldg & Gr.	15,227	48,000	46,750	45,000	-3,000	-6.3%	\$30K maintenance, \$15K small projects
100-4-04302-4004000-0000	IT SUPPLIES MAINT	2	500	500	500	0	0.0%	
100-4-04302-5101000-0000	Electrical Service	28,071	30,000	30,000	31,500	1,500	5.0%	
100-4-04302-5102000-0000	Heating Service	12,313	9,000	9,000	11,000	2,000	22.2%	
100-4-04302-5103000-0000	Water & Sewer Service	3,192	4,500	4,500	4,500	0	0.0%	
100-4-04302-5104000-0000	Trash Service	2,508	3,000	3,000	3,100	100	3.3%	
100-4-04302-5302000-0000	Ins.-Property	6,830	6,931	6,931	7,624	693	10.0%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
100-4-04302-5310000-0000	Maintenance Contracts	19,063	20,000	20,000	39,000	19,000	95.0%	Custodial, snow removal, HVAC, generator, and preventive maintenance
100-4-04302-5406000-0000	Maintenance Materials	8,106	12,000	12,000	10,000	-2,000	-16.7%	
100-4-04302-5501000-0000	TRAVEL AND TRAINING	593	1,000	1,000	1,000	0	0.0%	
100-4-04302-7014000-0000	Courthouse Maintenance	948	4,800	4,800	5,000	200	4.2%	Offset by revenue from court system (100-3-01600-1607010-0000)
100-4-04302-8002000-0000	OFFICE SPACE RENTAL	8,220	8,220	8,220	8,220	0	0.0%	VCE Conference Room rent
Total Maintenance of Building & Grounds		241,151	323,880	322,630	324,123	243	0.1%	
Aileen Redevelopment								
100-4-04303-5101000-0000	Electrical Service	306	360	360	400	40	11.1%	
100-4-04303-3004000-0000	Repairs & Maintenance	0	0	1,250	0	0	n/a	
Total Aileen Redevelopment		306	360	1,610	400	40	11.1%	
Scrabble School								
100-4-04304-5101000-0000	Electrical Service	2,422	4,000	4,000	4,000	0	0.0%	
100-4-04304-7010100-0000	Alterations & Repairs-Bldg	2,467	5,000	5,000	4,000	-1,000	-20.0%	
Total Scrabble School		4,889	9,000	9,000	8,000	-1,000	-11.1%	
Health								
100-4-05101-5001000-0000	Share of Health Department	124,146	149,430	149,430	172,502	23,072	15.4%	HB1963 was passed in 2021, setting our local match at 45% in FY 2024. Was 35.341% at the time.
100-4-05101-5002000-0000	Free Clinic	15,000	15,000	15,000	15,000	0	0.0%	
100-4-05101-5003000-0000	Healthy Families	0	10,000	10,000	0	-10,000	-100.0%	
100-4-05101-5004000-0000	Aging Together	7,500	7,500	7,500	7,500	0	0.0%	
100-4-05101-5005000-0000	Food Pantry	525	2,000	2,000	2,000	0	0.0%	
Total Health		147,171	183,930	183,930	197,002	13,072	7.1%	
Mental Health								
100-4-05201-5604000-0000	Cont.-Community Serv. Bd.	91,233	104,976	104,976	110,225	5,249	5.0%	5% increase
Total Mental Health		91,233	104,976	104,976	110,225	5,249	5.0%	

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FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Public Assistance								
100-4-05302-3002000-0000	Rappahannock Legal Services	2,147	2,147	2,147	2,147	0	0.0%	
100-4-05302-3008000-0000	Virginia Career Works - Piedmont	1,093	1,464	1,464	1,481	17	1.2%	
100-4-05302-3009000-0000	Central VA SBDC	4,122	4,212	4,212	4,212	0	0.0%	
Total Public Assistance		7,362	7,823	7,823	7,840	17	0.2%	
Community College								
100-4-06101-5604000-0000	Cont.-Laurel Ridge Comm. College	7,638	7,774	7,774	7,372	-402	-5.2%	
Total Community College		7,638	7,774	7,774	7,372	-402	-5.2%	
Recreation								
100-4-07101-5603000-0000	Sports Programs	3,000	3,000	11,150	3,000	0	0.0%	Rappahannock Athletic Association Requested \$18K, citing deferred maintenance and dead tree removal. However, the BOS approved \$23,546 for dead tree removal at its March 6, 2023 meeting.
100-4-07101-5604000-0000	Rec. Author. & Programs	12,000	14,000	37,547	18,000	4,000	28.6%	
100-4-07101-5605000-0000	NOVA 4-H Center	5,000	5,000	5,000	5,000	0	0.0%	
100-4-07101-5607000-0000	Historical Society	5,000	5,000	5,000	5,000	0	0.0%	
Total Recreation		25,000	27,000	58,697	31,000	4,000	14.8%	
Planning Commission								
100-4-08101-1001000-0000	Sal. & Wages-Members	3,270	4,800	4,800	4,800	0	0.0%	
100-4-08101-3003000-0000	Professional Services	15,475	70,000	70,000	70,000	0	0.0%	\$50K use of General Fund balance for ordinance revisions
100-4-08101-3006000-0000	Printing	0	500	500	500	0	0.0%	
100-4-08101-3007000-0000	Advertising	4,102	4,000	4,000	4,000	0	0.0%	
100-4-08101-5401000-0000	Office Supplies	216	0	0	0	0	n/a	
100-4-08101-5501000-0000	TRAVEL AND TRAINING	0	3,000	3,000	3,000	0	0.0%	
100-4-08101-5604000-0000	Rapp'k-Rapidan Regional Comm.	5,915	6,028	6,028	6,028	0	0.0%	
100-4-08101-5802000-0000	RRRC Housing & Homelessness	4,443	4,443	4,443	4,443	0	0.0%	
Total Planning Commission		33,421	92,771	92,771	92,771	0	0.0%	
Zoning								
100-4-08102-1001000-0000	Salaries & Wages	60,672	63,706	63,706	66,891	3,185	5.0%	
100-4-08102-2001000-0000	FICA	4,647	4,874	4,874	5,117	243	5.0%	
100-4-08102-2002000-0000	VRS	8,294	8,047	8,047	8,335	288	3.6%	
100-4-08102-2003000-0000	LIFE INSURANCE	813	854	854	896	42	5.0%	
100-4-08102-2006000-0000	HEALTH INSURANCE	9,181	9,876	9,876	10,746	870	8.8%	
100-4-08102-5201000-0000	POSTAGE	247	400	400	400	0	0.0%	
100-4-08102-5401000-0000	OFFICE SUPPLIES	1,859	2,000	2,000	2,000	0	0.0%	
100-4-08102-5411000-0000	BOOKS AND SUBSCRIPTIONS	0	200	200	200	0	0.0%	
100-4-08102-5501000-0000	TRAVEL AND TRAINING	854	1,200	1,200	1,200	0	0.0%	
100-4-08102-5801000-0000	DUES AND MEMBERSHIPS	350	100	100	100	0	0.0%	
100-4-08102-7002000-0000	OFFICE EQUIPMENT	655	1,400	1,400	1,400	0	0.0%	
100-4-08102-8002000-0000	OFFICE SPACE RENT	5,157	6,876	6,876	6,876	0	0.0%	
Total Zoning		92,730	99,533	99,533	104,161	4,628	4.6%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Board of Zoning Appeals								
100-4-08106-1001000-0000	Sal. & Wages-Members	1,980	3,600	3,600	3,600	0	0.0%	
100-4-08106-3007000-0000	Advertising	3,619	5,000	5,000	5,000	0	0.0%	
100-4-08106-3009000-0000	BZA Legal Services	1,400	5,000	5,000	5,000	0	0.0%	
100-4-08106-5401000-0000	Office Supplies	0	200	200	200	0	0.0%	
100-4-08106-5501000-0000	Travel	0	1,200	1,200	1,200	0	0.0%	
Total Board of Zoning Appeals		6,999	15,000	15,000	15,000	0	0.0%	
Public Utility Service								
100-4-08302-5604000-0000	Water & Sewer Authority	133,406	175,000	175,000	175,000	0	0.0%	
Total Public Utility Service		133,406	175,000	175,000	175,000	0	0.0%	
Soil & Water Conservation District								
100-4-08304-5604000-0000	Cont.-Culpeper Soil & Water	22,374	27,834	27,834	26,318	-1,516	-5.4%	
Total Soil & Water Conservation District		22,374	27,834	27,834	26,318	-1,516	-5.4%	
Extension & Continuing Education								
100-4-08305-1003000-0000	Salaries & Wages - Local 4-H	4,512	41,278	41,278	42,744	1,466	3.6%	
100-4-08305-1004000-0000	BURSAR'S OFFICE BILLING SALA	31,769	33,995	33,995	39,664	5,669	16.7%	
100-4-08305-2001000-0000	FICA	345	3,158	3,158	3,270	112	3.5%	
100-4-08305-5101000-0000	Electrical Service	1,532	2,000	2,000	2,000	0	0.0%	
100-4-08305-5201000-0000	POSTAL SERVICE	232	650	650	650	0	0.0%	
100-4-08305-5203000-0000	Telephone Service	4,362	4,300	4,300	4,300	0	0.0%	
100-4-08305-5401000-0000	Office Supplies	1,814	1,800	1,800	1,900	100	5.6%	
100-4-08305-5501000-0000	TRAVEL	514	3,700	3,700	3,700	0	0.0%	
100-4-08305-5801000-0000	DUES AND SUBSCRIPTIONS	70	700	700	700	0	0.0%	
100-4-08305-5899000-0000	Miscellaneous	518	1,200	1,200	1,200	0	0.0%	
100-4-08305-8002000-0000	Rent of Office Space	22,608	22,608	22,608	22,608	0	0.0%	
100-4-08305-8004000-0000	4H Special Camping	0	3,000	3,000	3,000	0	0.0%	Fully offset by revenue (100-3-01800-1805000-0000)
Total Extension & Continuing Education		68,277	118,389	118,389	125,736	7,347	6.2%	
Tourism Promotion								
100-4-08504-1001000-0000	Salaries & Wages	8,091	15,000	15,000	15,926	926	6.2%	
100-4-08504-2001000-0000	FICA	619	1,148	1,148	1,218	70	6.1%	
100-4-08504-3007000-0000	Advertising	10,000	10,000	10,000	10,000	0	0.0%	
100-4-08504-3008000-0000	Regional Advertising	1,400	3,000	3,000	3,000	0	0.0%	
100-4-08504-5201000-0000	Mailings	80	1,500	1,500	800	-700	-46.7%	
100-4-08504-5304000-0000	Journey Through Hallowed Ground	6,600	6,600	6,600	6,600	0	0.0%	Civil War Trails signs (33 throughout the County)
100-4-08504-5305000-0000	Artisan Trail	0	4,500	9,000	4,500	0	0.0%	Assumed local match to State grant to RAAC is included here.
100-4-08504-5401000-0000	Visitor Guides	1,836	3,500	3,500	3,500	0	0.0%	
100-4-08504-5501000-0000	Travel	0	500	500	500	0	0.0%	
100-4-08504-5504000-0000	Tourism Other	0	15,252	15,252	3,986	-11,266	-73.9%	After allocating admin costs, balance of lodging tax revenue that must be used for tourism
Total Tourism Promotion		28,626	61,000	65,500	50,031	-10,969	-18.0%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Transfers to Other Funds								
100-4-09000-5002000-7000	Transfer to Library Fund	242,161	277,696	275,405	304,338	26,642	9.6%	
100-4-09000-5004000-6000	Transfer to School Op. Fund	8,825,487	8,918,894	8,918,894	9,416,560	497,666	5.6%	
100-4-09000-5201000-0000	Transfer to Social Services Fund	302,655	430,237	430,237	487,666	57,429	13.3%	
100-4-09000-5204000-0000	Transfer to CSA Fund	393,876	670,740	670,740	519,600	-151,140	-22.5%	
100-4-09000-5302000-0000	Transfer to Capital Projects Fund	643,972	1,720,000	2,333,297	150,000	-1,570,000	-91.3%	
100-4-09000-5400000-0000	Transfer to Debt Service Fund	368,226	207,275	207,275	198,765	-8,510	-4.1%	
Total Transfers to Other Funds		10,856,335	12,224,842	12,835,848	11,076,929	-1,147,913	-9.4%	
General Fund Total Expenditures		17,844,460	20,983,803	21,684,679	20,478,408	-505,395	-2.4%	

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FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
American Rescue Plan Act (ARPA) Fund -								
101-4-01101-5806000-0000	RCBA ALLOTMENT	0	715,768	1,030,000	0	-715,768	-100.0%	
101-4-01101-8005000-0000	UNALLOCATED ARPA	0	650,768	336,536	0	-650,768	-100.0%	
101-4-03102-1001100-0000	Salaries & Wages-Deputies	0	0	100,000	0	0	n/a	
101-4-08302-5604000-0000	RCWSA ALLOTMENT	0	65,000	65,000	0	-65,000	-100.0%	
101-4-09422-8001000-0000	Sheriff Vehicles - ARPA grant	0	0	0	97,000	97,000	n/a	
American Rescue Plan Act (ARPA) Fund Total Expenditures		0	1,431,536	1,531,536	97,000	-1,334,536	-93.2%	
Social Services Fund -								
Welfare Administration DSS								
201-4-05301-1001000-0000	VPA SALARIES	660,148	768,347	768,347	814,352	46,005	6.0%	
201-4-05301-2001000-0000	VPA FICA	49,217	58,779	58,779	62,298	3,519	6.0%	
201-4-05301-2002000-0000	VPA VRS	82,112	92,825	92,825	98,207	5,382	5.8%	
201-4-05301-2003000-0000	VPA GROUP LIFE	8,049	9,983	9,983	10,562	579	5.8%	
201-4-05301-2006000-0000	VPA HEALTH	108,313	145,536	145,536	168,902	23,366	16.1%	
201-4-05301-3000000-0000	VPA PROFESSIONAL SERVICES	20,813	69,525	69,525	49,350	-20,175	-29.0%	
201-4-05301-5000000-0000	VPA OTHER CHARGES	85	131,208	131,208	0	-131,208	-100.0%	
201-4-05301-5301000-0000	WELFARE ADMINISTRATION	121,928	0	0	149,567	149,567	n/a	
Total Welfare Administration DSS		1,050,666	1,276,203	1,276,203	1,353,238	77,035	6.0%	
Public Assistance								
201-4-05302-5703000-0000	Fostering Futures/Kinship Ca	0	36,510	36,510	15,000	-21,510	-58.9%	
201-4-05302-5706000-0000	Title IV-E Foster Care	121,827	135,000	135,000	120,000	-15,000	-11.1%	
201-4-05302-5711000-0000	Purchase of Services	40,449	92,163	92,163	96,336	4,173	4.5%	
201-4-05302-5713000-0000	State Adoption Subsidy	9,727	0	0	14,468	14,468	n/a	
201-4-05302-5715000-0000	Federal Adoption Subsidy	339,243	320,000	320,000	333,655	13,655	4.3%	
Total Public Assistance		511,246	583,673	583,673	579,459	-4,214	-0.7%	
Social Services Fund Total Expenditures		1,561,911	1,859,876	1,859,876	1,932,697	72,821	3.9%	
Children's Services Act (CSA) Fund -								
Comprehensive Services Act								
204-4-05303-0100100-0000	Mandated Children	892,113	1,300,000	1,300,000	1,000,000	-300,000	-23.1%	Combined, maintains overall level funding for CSA
204-4-05303-NEW	Local Services - LINK	0	0	0	69,600	69,600	n/a	Moves LINK contract to local funding to increase access to families and strengthen prevention services
Total Comprehensive Services Act		892,113	1,300,000	1,300,000	1,069,600	-230,400	-17.7%	
Children's Service Act (CSA) Fund Total Expenditures		892,113	1,300,000	1,300,000	1,069,600	-230,400	-17.7%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Sheriff Asset Forfeiture Fund -								
Sheriff Asset Forfeiture								
205-4-03102-8003100-0000	Asset Forfeiture Expend Fede	0	5,000	5,000	5,000	0	0.0%	
205-4-03102-8003200-0000	Asset Forfeiture Expend Stat	0	5,000	5,000	5,000	0	0.0%	
Total Sheriff Asset Forfeiture		0	10,000	10,000	10,000	0	0.0%	
Sheriff Asset Forfeiture Fund Total Expenditures		0	10,000	10,000	10,000	0	0.0%	
Commonwealth's Attorney Asset Forfeiture Fund -								
Commonwealth's Attorney Asset Forfeiture								
206-4-02201-8003100-0000	Asset Forfeiture Expend. Fed	0	8,000	8,000	8,000	0	0.0%	
Total Commonwealth's Attorney Asset Forfeiture		0	8,000	8,000	8,000	0	0.0%	
Comm.'s Atty. Asset Forfeiture Fund Total Expenditures		0	8,000	8,000	8,000	0	0.0%	
School Operating Fund -								
School Operating Categories								
207-4-11000-0000000-0000	All Operating Categories	14,304,506	15,157,723	15,857,295	14,246,447	-911,276	-6.0%	
Total School Operating Categories		14,304,506	15,157,723	15,857,295	14,246,447	-911,276	-6.0%	
Transfers to Other Funds								
207-4-09000-0000000-6100	Transfer to School Cafeteria Fund	75,000	297,691	297,691	297,691	0	0.0%	
Total Transfers to Other Funds		75,000	297,691	297,691	297,691	0	0.0%	
School Operating Fund Total Expenditures		14,379,506	15,455,414	16,154,986	14,544,138	-911,276	-5.9%	
School Cafeteria Fund -								
School Cafeteria Fund								
208-4-05605-0000000-0000	Food Supplies & Services	562,832	503,046	503,046	572,050	69,004	13.7%	
Total School Cafeteria Fund		562,832	503,046	503,046	572,050	69,004	13.7%	
School Cafeteria Fund Total Expenditures		562,832	503,046	503,046	572,050	69,004	13.7%	
Library Fund -								
Library Administration								
209-4-07301-0612000-0000	Strategic Planning	20,818	100,000	100,000	100,000	0	0.0%	Funded by Library Investments Fund
209-4-07301-1001000-0000	Salaries & Wages	149,277	156,742	156,742	161,666	4,924	3.1%	Balance of State Aid must go here
209-4-07301-1003000-0000	Salaries & Wages - Part-Time	0	15,600	15,600	16,380	780	5.0%	
209-4-07301-2001000-0000	FICA	10,470	13,185	13,185	13,621	436	3.3%	
209-4-07301-2002000-0000	VRS	20,615	19,797	19,797	20,144	347	1.8%	
209-4-07301-2003000-0000	Library Life Ins	2,000	2,101	2,101	2,166	65	3.1%	
209-4-07301-2006000-0000	Health Insurance	38,952	42,300	42,300	41,255	-1,045	-2.5%	
209-4-07301-3002000-0000	Legal Services	180	1,500	1,500	2,000	500	33.3%	

Rappahannock County

FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
209-4-07301-3004000-0000	Repair & Maintenance-Equip.	16,207	7,500	7,500	10,000	2,500	33.3%	Includes \$2,350 for HVAC controls upgrade
209-4-07301-3006000-0000	Contracted Cleaning	5,818	5,500	5,500	8,700	3,200	58.2%	Includes \$2,000 tile & carpet cleaning
209-4-07301-4000000-0000	IT EXPENSE	1,483	5,000	5,000	6,750	1,750	35.0%	
209-4-07301-5101000-0000	Electrical Service	7,612	7,500	7,500	9,000	1,500	20.0%	
209-4-07301-5102000-0000	Heating Fuel	800	2,000	2,000	3,000	1,000	50.0%	
209-4-07301-5201000-0000	Postal Service	220	250	250	550	300	120.0%	
209-4-07301-5203000-0000	Telephone Service	3,950	3,700	3,700	4,000	300	8.1%	
209-4-07301-5401000-0000	Office Supplies	5,100	6,000	6,000	7,000	1,000	16.7%	
209-4-07301-5402000-0000	Children's Programs	4,639	3,274	3,274	4,500	1,226	37.4%	
209-4-07301-5405000-0000	Internet Service	8,302	8,400	8,400	8,400	0	0.0%	
209-4-07301-5406000-0000	OTHER PROGRAMS	0	1,000	2,100	2,100	1,100	110.0%	
209-4-07301-5411000-0000	Books & Subscriptions	53,257	48,760	55,632	50,982	2,222	4.6%	At least 75% of State Aid must go here
209-4-07301-5801000-0000	Professional Development	1,957	2,500	2,500	3,000	500	20.0%	
209-4-07301-7002000-0000	Furniture & Equipment	10,559	2,400	2,400	3,400	1,000	41.7%	Includes purchase of a book display
Total Library Administration		363,189	455,009	462,981	478,613	23,604	5.2%	

Library Fund Total Expenditures		363,189	455,009	462,981	478,613	23,604	5.2%	
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Law Library Fund -

Law Library

210-4-02105-5411000-0000	LAW LIBRARY BOOKS & SUBSCRIP	750	750	750	750	0	0.0%	
Total Law Library		750	750	750	750	0	0.0%	

Law Library Fund Total Expenditures		750	750	750	750	0	0.0%	
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Fire Services Fund -

Fire Services

212-4-06000-0559400-0000	INSURANCE VEHICLES & PERSONN	0	212,416	177,415	191,858	-20,558	-9.7%	Assume FY 2023 + 10% increase. No renewal rates received as of 3/1/23.
212-4-06000-0560500-0000	Operations	796,148	727,585	727,585	797,798	70,213	9.7%	
212-4-06000-0560500-0000	County Share -Chester Gap Staffing	146,002	117,000	117,000	117,000	0	0.0%	
212-4-06000-0560600-0000	Apparatus Replacement	60,000	60,000	60,000	60,000	0	0.0%	
212-4-06000-0560900-0000	Audits	10,081	10,000	10,000	15,000	5,000	50.0%	
212-4-06000-0561200-0000	FIRE CONTINGENCY	0	19,999	20,000	65,930	45,931	229.7%	
212-4-06000-0612000-0000	Strategic Planning	0	0	60,000	0	0	n/a	
Total Fire Services		1,329,631	1,147,000	1,172,000	1,247,586	100,586	8.8%	

Transfers to Other Funds

212-4-09000-5007000-1000	Transfer to General Fund	0	0	0	105,066	105,066	n/a	Transfer to fund GF costs (80%) of Sperryville staffing = \$101,566; transfer to fund equipment for PT Volunteer Recruitment & Retention Coordinator not funded by grant = \$3,500
212-4-09000-5302000-0000	Transfer to Capital Projects Fund	0	0	0	0	0	n/a	
Total Transfers to Other Funds		0	0	0	105,066	105,066	n/a	

Fire Services Fund Total Expenditures		1,329,631	1,147,000	1,172,000	1,352,652	205,652	17.9%	
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Rappahannock County

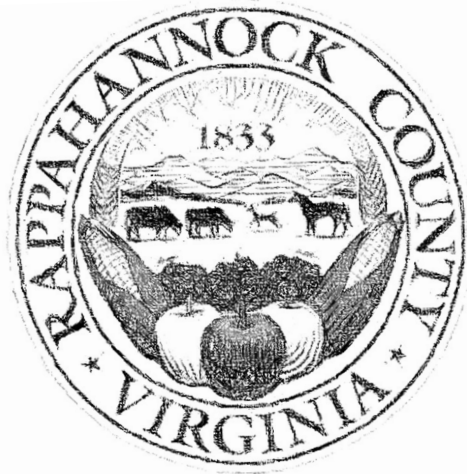
FY 2024 Budget Development Worksheet - Expenditures Detail by Fund

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
EMS Cost Recovery Fund -								
EMS Cost Recovery								
213-4-03606-5426000-0000	EMS COST RECOVERY REFUND PRI	173,071	150,000	150,000	190,000	40,000	26.7%	Match to assumed revenue in 213-3-01600-1608030-0000
Total EMS Cost Recovery		173,071	150,000	150,000	190,000	40,000	26.7%	
EMS Cost Recovery Fund Total Expenditures		173,071	150,000	150,000	190,000	40,000	26.7%	
Capital Projects Fund -								
Capital Projects								
302-4-03102-4094000-0000	County PayGo Funded Capital	44,010	80,000	0	0	-80,000	-100.0%	
302-4-09411-8001000-0000	SPACE NEEDS ASSESSMENT PROJE	86,715	300,000	300,000	0	-300,000	-100.0%	
302-4-09411-8004000-0000	Leachate Collection Upgrades	0	50,000	50,000	0	-50,000	-100.0%	
302-4-09411-8005000-0000	Building Envelope Repair	0	1,000,000	1,000,000	0	-1,000,000	-100.0%	
302-4-09411-8006000-0000	Garage & Processing Building	0	150,000	150,000	0	-150,000	-100.0%	
302-4-09411-8007000-0000	Sheriff Radio Upgrade	0	50,000	50,000	0	-50,000	-100.0%	
302-4-09414-8002000-0000	EMS TRANSITION	59,603	20,000	110,397	0	-20,000	-100.0%	
302-4-09414-8003000-0000	Radio System BDAs	0	0	102,000	0	0	n/a	
302-4-09421-8001000-0000	COUNTY ADMIN PAYGO VEHICLE	0	0	21,355	0	0	n/a	
302-4-09421-8002000-0000	COUNTY ADMIN PAYGO GIS	0	0	35,000	0	0	n/a	
302-4-09421-8003000-0000	County PayGo Holding	0	0	3,645	88,080	88,080	n/a	
302-4-09421-8004000-0000	HVAC Replacement - Sheriff	0	0	20,000	0	0	n/a	
302-4-09422-8001000-0000	SHERIFF PAYGO CAR	34,683	70,000	70,000	8,420	-61,580	-88.0%	
302-4-09422-8002000-0000	Sheriff MDT Project	0	0	150,000	0	0	n/a	
302-4-09424-8001000-0000	Replacement Quick Response Vehicle	0	0	0	41,000	41,000	n/a	This is the local match to a RSAF grant to be applied for in FY 2024.
302-4-09424-8002000-0000	Rescue Ventilator	0	0	0	12,500	12,500	n/a	This is the local match to a RSAF grant to be applied for in FY 2024.
302-4-09443-8001000-0000	NG911 PROJECT	221,363	0	38,637	0	0	n/a	
302-4-09444-8001000-0000	RCHS SHELTER GENERATOR	63,677	0	232,263	0	0	n/a	
Total Capital Projects		552,099	1,720,000	2,333,297	150,000	-1,570,000	-91.3%	
Capital Projects Fund Total Expenditures		552,099	1,720,000	2,333,297	150,000	-1,570,000	-91.3%	
Debt Service Fund -								
Debt Service								
400-4-09500-9101000-0000	Principal	335,000	185,000	185,000	185,000	0	0.0%	
400-4-09500-9102000-0000	Interest	33,226	22,275	22,275	13,765	-8,510	-38.2%	
Total Debt Service		368,226	207,275	207,275	198,765	-8,510	-4.1%	
Debt Service Fund Total Expenditures		368,226	207,275	207,275	198,765	-8,510	-4.1%	
All Funds - Total Expenditures (including transfers out)		38,027,789	45,231,709	47,378,426	41,082,672	-4,149,037	-9.2%	
Less: Transfers Between Funds		-10,931,335	-12,522,533	-13,133,539	-11,479,686	1,042,847	-8.3%	
Total Expenditures Less Interfund Transfers		27,096,454	32,709,176	34,244,887	29,602,987	-3,106,189	-9.5%	

Debt Amortization

	OUTSTANDING DEBT SERVICE		
FY	Principal	Interest	Total
2024	\$185,000	\$12,765	\$197,765
2025	185,000	4,255	189,255
2026	0	0	0
	\$370,000	\$17,020	\$387,020

Additional Information



FY 2024 Budgeted Use of General Fund Balance

Board of Supervisors - contingency	\$100,000
Refuse - If capital project delayed, 1 yr of continued increased costs	\$80,000
Planning Commission - professional services, ordinance revisions	\$50,000
Commissioner of the Revenue - Real estate appraisal system conversion	\$30,000
County Attorney - Deductible, litigation of land use matters	\$10,000
Commissioner of the Revenue - one yr of dual real estate systems	\$5,500
Treasurer - Upgraded shredder	\$3,500
Library HVAC controls	\$2,350
Library carpet & tile cleaning	\$2,000
Treasurer - Two check scanners	\$1,300
Balancing figure	-\$2
Assume 100% of current VW grant instead of 90%; hold local in FB	-\$7,890
Cover one quarter delay in assumed Meals & Lodging tax rate increases	<u>\$59,249</u>
	\$336,007

Regional Service Agencies & Partners

Entity	FY 2023 Budget	FY 2023 Amended	FY 2024		Variance (adopted to adopted)	
			Agency Request	Adopted Budget	Amount	Percent
Aging Together	\$7,500	\$7,500	\$7,500	\$7,500	\$0	0.0%
Animal Control/Rappahannock Animal Welfare League (RAWL)	\$76,694	\$76,694	\$81,679	\$81,679	\$4,985	6.5%
Central Virginia Small Business Development Center	\$4,212	\$4,212	\$4,212	\$4,212	\$0	0.0%
Civil War Trails	\$6,600	\$6,600	\$6,600	\$6,600	\$0	0.0%
Commissioner of Accounts	\$4,350	\$4,350	\$6,270	\$6,270	\$1,920	44.1%
Culpeper Soil & Water District	\$27,834	\$27,834	\$26,318	\$26,318	-\$1,516	-5.4%
Fauquier Free Clinic	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.0%
Health Department	\$149,430	\$149,430	\$172,502	\$172,502	\$23,072	15.4%
Juvenile Probation Services Unit*	\$43,760	\$43,760	\$35,000	\$35,000	-\$8,760	-20.0%
Laurel Ridge Community College	\$7,774	\$7,774	\$7,372	\$7,372	-\$402	-5.2%
Legal Aid Works	\$2,147	\$2,147	\$2,147	\$2,147	\$0	0.0%
NOVA 4-H Center	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
Rappahannock Association for the Arts & Community (RAAC)	\$4,500	\$9,000	\$4,500	\$4,500	\$0	0.0%
Rappahannock Athletic Association	\$3,000	\$11,150	\$3,000	\$3,000	\$0	0.0%
Rappahannock County Recreational Facilities Authority	\$14,000	\$37,547	\$18,000	\$18,000	\$4,000	28.6%
Rappahannock Food Pantry (processing of deer)	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
Rappahannock Historical Society	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
Rappahannock River Basin Commission	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.0%
Rappahannock Shenandoah Warren Regional Jail*	\$390,000	\$390,000	\$435,000	\$435,000	\$45,000	11.5%
Rappahannock-Rapidan Community Services Board	\$104,976	\$104,976	\$110,225	\$110,225	\$5,249	5.0%
Rappahannock-Rapidan Regional Commission (RRRC)	\$6,028	\$6,028	\$6,028	\$6,028	\$0	0.0%
RRRC - Housing & Homeless	\$4,443	\$4,443	\$4,443	\$4,443	\$0	0.0%
Virginia Career Works - Piedmont	\$1,464	\$1,464	\$1,481	\$1,481	\$17	1.2%
Virginia Forestry Service	\$8,544	\$8,544	\$8,544	\$8,544	\$0	0.0%
Total Regional Service Agencies/Partners	\$895,256	\$931,453	\$968,821	\$968,821	\$73,565	8.2%

*Final requested amounts have not yet been received from these agencies.

Rappahannock County

FY 2024 Budget Development Worksheet - Detail of Rolled Up Salary Accounts

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
General Fund -								
County Administration								
100-4-01102-1001000-0000	Sal. & Wages-County Admin.	148,923	156,369	156,369	164,187	7,818	5.0%	
100-4-01102-1002000-0000	Sal. & Wages-Admin. Assistant	44,146	46,332	46,332	48,648	2,316	5.0%	
100-4-01102-1004000-0000	Sal. & Wages-Asst. County Admin.	0	130,000	125,000	136,500	6,500	5.0%	
100-4-01102-1005000-0000	Sal. & Wages - HR Generalist	66,188	46,332	46,332	48,290	1,958	4.2%	
100-4-01102-1003000-0000	Sal. & Wages - Part-time	0	0	0	2,856	2,856	n/a	
100-4-01102-NEW	Salaries & Wages	259,257	379,033	374,033	400,481	21,448	5.7%	
Commissioner of the Revenue								
100-4-01209-1001000-0000	Sal. & Wages-Comm. of Revenue	91,261	95,825	95,825	100,616	4,791	5.0%	
100-4-01209-1001100-0000	Sal. & Wages-Deputies	83,019	98,557	98,557	79,716	-18,841	-19.1%	This decrease is due to newer, less tenured staff in place currently as compared to when the FY 2023 Budget was adopted.
100-4-01209-1003000-0000	Sal. & Wages-Part-time	779	3,000	3,000	3,000	0	0.0%	
100-4-01209-NEW	Salaries & Wages	175,059	197,382	197,382	183,332	-14,050	-7.1%	
Treasurer								
100-4-01213-1001000-0000	Sal. & Wages-Treasurer	91,261	95,825	95,825	100,616	4,791	5.0%	
100-4-01213-1001100-0000	Sal. & Wages-Deputies	102,431	107,553	107,553	112,930	5,377	5.0%	
100-4-01213-NEW	Salaries & Wages	193,692	203,378	203,378	213,546	10,168	5.0%	
Registrar/Office of Elections								
100-4-01302-1001000-0000	Sal. & Wages-Registrar	75,000	88,750	88,750	93,188	4,438	5.0%	
100-4-01302-1003000-0000	Sal. & Wages-Assist. Registrar	39,996	44,701	44,701	42,000	-2,701	-6.0%	
100-4-01302-NEW	Salaries & Wages	114,996	133,451	133,451	135,188	1,737	1.3%	
Clerk of the Circuit Court								
100-4-02106-1001000-0000	Sal. & Wages-Clerk	120,412	126,433	126,433	120,000	-6,433	-5.1%	The FY 2024 figure is a placeholder at this time.
100-4-02106-1001100-0000	Sal. & Wages-Deputies	99,767	104,756	104,756	107,748	2,992	2.9%	
100-4-02106-NEW	Salaries & Wages	220,179	231,189	231,189	227,748	-3,441	-1.5%	
Commonwealth's Attorney								
100-4-02201-1001000-0000	Sal. & Wages-Comm. Atty	151,525	159,108	159,108	167,063	7,955	5.0%	
100-4-02201-1001100-0000	Sal. & Wages-Office Assistant	60,046	63,049	63,049	66,201	3,152	5.0%	Requested a new Paralegal position which is not included in the Proposed Budget
100-4-02201-NEW	Salaries & Wages	211,572	222,157	222,157	233,264	11,107	5.0%	
Sheriff								
100-4-03102-1001000-0000	Sal. & Wages-Sheriff	110,688	112,828	112,828	118,469	5,641	5.0%	
100-4-03102-1001100-0000	Sal. & Wages-Deputies	1,168,612	1,145,313	1,045,313	1,211,126	65,813	5.7%	
100-4-03102-NEW	Salaries & Wages	1,279,300	1,258,141	1,158,141	1,329,595	71,454	5.7%	
Building Inspection								
100-4-03401-1001000-0000	Sal. & Wages-Bldg. Official	73,812	77,503	77,503	81,378	3,875	5.0%	
100-4-03401-1003000-0000	Sal. & Wages-Secretary	54,108	56,814	56,814	59,654	2,840	5.0%	
100-4-03401-NEW	Salaries & Wages	127,921	134,317	134,317	141,033	6,716	5.0%	

Rappahannock County

FY 2024 Budget Development Worksheet - Detail of Rolled Up Salary Accounts

Account Number	Account Description	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2024 Adopted Budget	YOY Budget Variance (\$)	YOY Budget Variance (%)	Notes
Maintenance of Building & Grounds								
100-4-04302-1001000-0000	Sal. & Wages-Janitors	14,069	16,222	16,222	0	-16,222	-100.0%	Custodial costs now in Maintenance Contracts account
100-4-04302-1003000-0000	Sal. & Wages-Maintenance	73,212	86,540	86,540	96,616	10,076	11.6%	
100-4-04302-NEW	Salaries & Wages	87,281	102,762	102,762	96,616	-6,146	-6.0%	