

**General Fund Expenditure Changes
(Worksheet Summary)**

No.	Department	FY23 Adopted	FY24 Proposed	Change	%
1101	Board of Supervisors	108,116	105,628	(2,488)	-2.30%
1211	County Administrator	396,928	439,290	42,362	10.67%
1212	Finance	282,268	315,155	32,887	11.65%
1221	Legal	110,000	88,000	(22,000)	-20.00%
1231	Commissioner of the Revenue	583,365	631,167	47,802	8.19%
1232	Assessment	200,000	-	(200,000)	-100.00%
1235	Geographical Info Systems	154,970	91,490	(63,480)	-40.96%
1241	Treasurer	634,560	650,851	16,291	2.57%
1251	Information Services	247,000	358,500	111,500	45.14%
1253	Central Purchasing	51,918	51,806	(112)	-0.22%
1310	Electoral Board	78,440	87,804	9,364	11.94%
1320	Registrar	174,962	179,427	4,465	2.55%
2110	Circuit Court Judge	9,250	15,000	5,750	62.16%
2120	General District Court	8,788	8,788	-	0.00%
2130	Drug Court	167,517	180,750	13,233	N/A
2150	J&D Relations Court	14,050	13,700	(350)	-2.49%
2160	Clerk of the Circuit Court	547,044	616,805	69,761	12.75%
2170	Bailiffs	246,396	326,113	79,717	32.35%
2191	Magistrates	4,537	4,612	75	1.65%
2210	Commonwealth Attorney	646,606	671,555	24,949	3.86%
3120	Sheriff	2,971,263	3,610,544	639,281	21.52%
3121	Investigations	826,586	862,404	35,818	4.33%
3130	Crime Prevention	508,225	679,705	171,480	33.74%
3140	911 System	138,630	132,228	(6,402)	-4.62%
3220	Volunteer Fire & Rescue	431,833	463,850	32,017	7.41%
3230	EMS	1,883,321	2,020,559	137,238	7.29%
3240	ECC	883,174	925,345	42,171	4.77%
3310	Jail	5,049,181	5,107,617	58,436	1.16%
3340	Care of Juveniles	213,620	212,620	(1,000)	-0.47%
3510	Animal Shelter	298,082	303,543	5,461	1.83%
3515	Animal Control	149,580	160,620	11,040	7.38%
3530	Medical Examiner	600	600	-	0.00%
3555	Concern Hotline	1,500	1,500	-	0.00%
3560	Lord Fairfax Emergency Medical Services	11,236	11,798	562	5.00%
4230	Compacting Sites	96,160	95,820	(340)	-0.35%
4240	Stanley Landfill	253,200	219,600	(33,600)	-13.27%
4241	Battle Creek Landfill	1,693,053	1,928,817	235,764	13.93%
4320	General Properties	451,334	464,778	13,444	2.98%
5110	Local Health Services	194,551	208,864	14,313	7.36%
5250	Northwestern	102,314	107,430	5,116	5.00%
5261	Choices	7,000	7,000	-	0.00%
5310	Public Assistance	20,988	20,988	-	0.00%
5315	Social Services Board	3,768	3,768	-	0.00%
5323	Shenandoah Area Agency on Aging	65,000	65,000	-	0.00%
6810	Lord Fairfax Community College	61,563	59,606	(1,957)	-3.18%

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No.	Department	FY23 Adopted	FY24 Proposed	Change	%
7110	Recreation	78,268	81,581	3,313	4.23%
7320	Regional Library	279,014	283,794	4,780	1.71%
8110	Planning Commission	21,384	20,134	(1,250)	-5.85%
8111	County Planner	432,978	567,050	134,072	30.97%
8112	Northern Shenandoah Valley Reg. Comm.	21,743	23,439	1,696	7.80%
8140	Zoning Board	6,277	5,877	(400)	-6.37%
8141	Building Code Appeals Board	1,500	1,561	61	N/A
8150	Economic Development	83,013	71,180	(11,833)	-14.25%
8160	Airport Commission	50,450	49,820	(630)	-1.25%
8310	VA Coop Extension	98,817	110,099	11,282	11.42%
8340	4-H Center	2,000	1,900	(100)	-5.00%
9120	Employee Benefits	353,259	362,422	9,163	2.59%
9310	Reserve for Contingencies*	2,421,342	100,000	(2,321,342)	-95.87%
9430	Debt Service	6,236,193	7,001,912	765,719	12.28%
	Total	31,068,715	31,191,814	123,099	0.40%

*Includes ARPA funds in FY 2023.

Requests Included in Budget

Description	Dept.	Cost	Notes
5% raise	N/A	298,407	
Executive assistant	Admin	20,473	Net increase. Offset by \$25,000 reduction in HR budget salary reserve.
Part-time office aide	Admin	14,533	Net increase.
Arbitrage rebate calculation services	Finance	8,000	For multiple debt services.
CAMA software annual cost increase	COR	23,895	
GIS coordinator	GIS	50,000	
IT contractor price increase	IT	61,000	
Server leases	IT	52,800	
Min. salary increase and compression raises	PCSO	174,129	County portion. Used fund balance when implemented in FY 2023.
Bailiffs additional part-time wages	Bailiffs	35,000	
Drug interdiction team (formerly ARPA funded)	Sheriff	161,636	Includes benefits and health insurance (before plan changes).
COPS Hiring Grant deputies	Sheriff	156,553	Includes benefits and health insurance (before plan changes).
Vehicle repairs	Sheriff	20,000	
Fuel	Sheriff	30,000	
SRO grant match	CP	51,807	
Fire department contribution increases	Vol	22,500	
EMS promotion raises	EMS	26,280	
Stanley EMS positions (formerly ARPA funded)	EMS	189,293	Includes benefits and health insurance (before plan changes).
Fuel	EMS	15,000	
Part-time increase	Jail	77,500	
Inmate food increase	Jail	95,000	
Janitorial supplies	Jail	13,000	
Landfill position (formerly ARPA funded)	BCLF	49,538	Includes benefits and health insurance (before plan changes).
Fuel	BCLF	150,000	
Vehicle supplies	BCLF	25,000	
Planner	P&CD	8,410	Net increase.
Extension office raises	Ext. Off.	11,282	
Worker's compensation insurance increase	HR	13,066	
Personnel and legal expense increases	DSS	178,540	

Requests NOT Included in Budget

Description	Dept.	Cost	Notes
Old Dominion Alcohol Safety Action Program	N/A	26,903	Provides services to individuals convicted of drug and alcohol related offenses. Client-funded, but has a budget deficit. Deficit is split among the localities proportionally to the number of clients from each locality.
Salary increase for COR employee	COR	8,411	Increase salary to \$42,000, including benefits.
Salary increase for COR employee	COR	11,415	Increase salary to \$38,000, including benefits.
Deputy registrar	Registrar	60,806	\$34,218 salary, including benefits and highest health insurance.
Drug task force employee	Invest	74,964	\$46,000 salary, including benefits and highest health insurance.
Increase in fire departments funding	Vol	105,000	Increase in funding by \$35,000 per department.
Additional 3 positions	EMS	156,826	Net increase, after decreasing PT and OT.
Additional 6 positions	EMS	360,088	Net increase, after decreasing PT and OT.
HRECC fees	ECC	271,656	Paying with debt proceeds.
Additional full-time nurse	Jail	85,778	\$55,000 salary, including benefits and highest health insurance.
Food supervisor	Jail	64,173	\$37,020 salary, including benefits and highest health insurance.

Reductions and Changes Made After Initial Budget Compilation

Dept.	Code	Description	Amount
Legal	30-03	Consulting Services	(20,000)
COR	30-10	Repairs & Maintenance	(800)
	30-30	Advertising	(500)
	50-51	Mileage	(1,000)
GIS	11-03	Salary	(15,000)
	20-01	FICA	(4,973)
	20-02	VRS	(7,261)
	20-03	Health Insurance	(21,361)
	20-04	Group Life Insurance	(871)
	60-08	Vehicle Fuel	(550)
	JDR	30-11	Maint. Service Contracts
50-23		Telecommunications	(2,000)
50-15		Misc.	1,400
Clerk	50-54	Conventions & Education	(500)
Bailiff	11-04	Part-time	(10,000)
	30-50	Drug Screening	(350)
CA	30-40	Contractual Services	(500)
Sheriff	30-15	Radio Repairs	(1,000)
	30-50	Drug Screening	(500)
	60-10	Police Supplies	(2,000)
	60-11	Uniforms	(5,000)
Invest	11-04	Part-time	(10,000)
	11-06	Overtime	(10,000)
	30-15	Radio Repairs	(1,000)
	30-50	Drug Screening	(500)
	60-10	Police Supplies	(2,000)
CP	30-50	Drug Screening	(300)
	50-53	Lodging & Meals	(1,000)
	50-54	Conventions & Education	(1,500)
	58-07	Summer Youth Camp	(2,500)
Vol	50-66	Luray Volunteer Fire Dept.	(35,000)
	50-67	Shenandoah Volunteer Fire Dept.	(35,000)
	50-68	Stanley Volunteer Fire Dept.	(35,000)
EMS	11-04	Part-time	(20,000)
ECC	30-40	Contractual Services (Radio)	(271,656)
Jail	11-04	Part-time	(25,000)
	11-06	Overtime	(20,000)
	30-32	Inmate Medical	(50,000)
	30-40	Contractual Services (Inmate)	(200,000)
	60-02	Food Supplies & Services	(2,200)
	60-04	Medical & Lab Supplies	(2,500)
	60-08	Fuel	(2,000)
Juvie	60-10	Police Supplies	(3,000)
	50-23	Telecommunications	(1,500)
	50-15	Misc.	500
Shelter	50-53	Meals & Lodging	(200)

Reductions and Changes Made After Initial Budget Compilation

Dept.	Code	Description	Amount
Shelter	60-08	Vehicle Fuel	(1,500)
AC	11-04	Part-time	(2,000)
	11-06	Overtime	(2,000)
	30-50	Drug Screening	(200)
BCLF	11-06	Overtime	10,000
	30-10	Repairs & Maintenance	(15,000)
Choices	56-42	Contributions	(2,000)
SAAA	50-65	Contributions	(6,500)
Libraries	50-74	Stanley	(10,000)
PC	50-53	Meals & Lodging	(500)
PC	50-54	Conventions & Education	(750)
ZB	50-53	Meals & Lodging	(200)
ZB	50-54	Conventions & Education	(200)
HR	20-15	Unemployment Insurance	(5,000)
	50-53	Lodging & Meals	1,000
	58-46	Salary Reserve	(25,000)
	58-48	Health Insurance Reserve	(12,514)
			<u>(896,236)</u>

Capital Improvement Projects

Proposed

Description	Dept.	Cost
Computer upgrades	IT	40,000
Voting tabulators (4)	EB	32,080
Body scanner	Sheriff	116,000
Ballistic shields (4) for SROs	Sheriff	34,000
Ambulance	EMS	143,000
Remodel kitchen in Shen. Rescue building	EMS	28,000
Install shower in Stanley building	EMS	6,000
Install cabinet and lettering on coordinator vehicle	EMS	6,000
Laryngoscope and other medical equipment	EMS	10,000
Truck with long bed	Shelter	30,000
DEQ permit fees	BCLF	250,000
Roll-off truck	BCLF	235,000
Dozer	BCLF	289,305
Gas well repairs	BCLF	90,000
Tracks for loader	BCLF	10,000
Fleet vehicle	GP	25,000
Repairing and resealing parking lots	GP	140,000
Fleet vehicle	DSS	30,000
		1,514,385

Not Included in Proposal

Add wall in office	Treasurer	10,000
Folding machine	Treasurer	6,600
Reception area expansion	CA	35,000
Dodge Durango	Sheriff	41,272
Dodge Charger (2)	Sheriff	69,931
Dodge Durango	Invest	41,272
Security cameras	Sh/Inv	20,273
Door access controls and server	Invest	20,796
Ventilator for training	EMS	14,000
Stove	ECC	900
Quality assurance program (AI program)	ECC	15,000
LED lighting	Jail	14,600
Refrigerator	Jail	2,099
Stove	Jail	599
Cardboard containers (2)	Comp Sites	20,000
Paint interior	DSS	20,000
		332,342

Sheriff's Office has applied for a grant of over \$400,000. They plan to purchase 5 Dodge Durango SUVs, 1 Chevy Tahoe, 2 trucks, equipment to outfit the vehicles, 5 ballistic shields for SROs, and 40 red dot scopes.

Landfill Equipment

Name	Type	Date	Cost	Funding
2008 CAT D6TXL	Dozer	12/27/2022	389,500.00	Debt for Cell 11
2016 Al-Jon 500	Compactor	9/2/2022	165,750.00	156,344 (insurance proceeds), 9,406 (fund balance)
2015 CAT 329F	Excavator	11/10/2021	185,000.00	Fund balance
2021 Al-Jon 500	Compactor	9/30/2021	714,666.84	429,066.84 (debt), 285,600 (ARPA)

New dozer needed for grading and finishing. It will replace the non-operable 2006 CAT D6N. The 2008 CAT D6TXL is for waste handling and is more aggressive.

Current Tax Rates

	Population	Real Estate			Vehicles			Personal Property			Machinery and Tools	Motor Carriers	Aircraft
		Base	Levy	Total	Base	Levy	Total	Base	Levy	Total			
Culpeper	53,596	0.470	0.080	0.550	3.00	-	3.00	3.50	-	3.00	2.00	2.00	0.0001
Frederick	93,717	0.610	-	0.610	4.23	-	4.23	4.86	-	4.23	2.00	2.00	0.0100
Greene	20,968	0.820	-	0.820	5.00	-	5.00	5.00	-	5.00	2.50	-	-
Madison	13,942	0.740	-	0.740	3.00	-	3.00	3.10	-	3.00	1.67	-	-
Orange	37,188	0.610	0.140	0.750	3.25	-	3.25	3.75	-	3.25	2.20	-	-
Page	23,807	0.730	-	0.730	3.85	-	3.85	4.40	-	4.40	1.50	1.50	0.5000
Rappahannock	7,407	0.550	0.050	0.600	3.25	0.20	3.45	3.25	0.20	3.45	-	-	-
Rockingham	84,394	0.680	-	0.680	2.65	-	2.65	3.00	-	3.00	2.55	-	0.4400
Shenandoah	44,752	0.580	-	0.580	3.80	-	3.80	3.80	-	3.80	3.15	-	-
Warren	40,925	0.655	-	0.655	3.80	-	3.80	4.00	-	4.00	2.05	2.05	0.7500

Highest
Lowest

Notes

Orange County is considering a 3 cent increase on the base real estate tax.
 Rockingham County's real estate tax revenue increased by \$11 million due to their reassessment.

Fund Balances

General Fund

Fund balance, FYE 2022	21,010,863.00
County capital expenditures	(500,000.00)
Pay Tel carryover	(35,000.00)
IT services rate increase	(60,000.00)
PCSO raises	(174,129.00)
ED&T grant administration funds	(3,365.00)
PCPS bonuses	(265,110.00)
PCPS facilities study	(72,080.00)
COR CAMA software annual payment increase	(22,900.00)
COR CAMA software	(120,000.00)
Additional landfill excavation	(357,747.00)
Shelter cat cages	(1,517.00)
PCPS remaining eligible carryover	(819,025.29)
Fund balance, FYE 2023	18,579,989.71
Broadband	(3,081,206.31)
County capital expenditures	(1,564,385.00)
Fund balance, FYE 2024	13,934,398.40
Broadband	(1,560,000.00)
Reassessment	(500,000.00)
Fund balance, FYE 2025	11,874,398.40
Fund balance, FYE 2025	11,874,398.40
Estimated fund balance requirement	6,968,258.55
Fund balance, unencumbered	4,906,139.85

Tourism Fund (Restricted TOT)

Fund balance, FYE 2022	940,775.76
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Capital Projects Fund

Fund balance, FYE 2022	4,109,715.62
Expenses to be reimbursed by loan proceeds	1,097,226.50
Fund balance, adjusted, FYE 2022	5,206,942.12
Webster loan proceeds	(5,021,641.70)
Unencumbered prior year budgeted funds	185,300.42
NG911 Lumen	(17,146.00)
Additional landfill excavation	(168,154.00)
Fund balance, FYE 2023	0.42

Landfill Construction Fund

Fund balance, FYE 2021	-
Landfill tipping fees, FY 2022	3,509,594.75
Compacting sites expenses, FY 2022	(89,072.62)
Stanley Landfill expenses, FY 2022	(160,928.76)
Battle Creek Landfill expenses, FY 2022	(1,886,977.61)
Landfill-related debt service, FY 2022	(807,941.46)
Fund balance, FYE 2022	564,674.30
Additional landfill excavation	(564,674.00)
Fund balance, FYE 2023*	0.30

*Excludes profit earned by Solid Waste operations in FY 2023.

Recreation Fund Balance

Fund balance, FYE 2022	164,924.37
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Debt Service Summary

Fiscal Year	Series 2022 Bonds	Series 2016 Landfill Bond	Series 2022 Landfill Bond	Radio Equipment Lease	Series 2006A Bonds (School)	Series 2006B Bonds (School)	Series 2008 Bonds (School)	CAT 936K Loan	CAT 420F Loan	Mack Truck Loan	Compactor Loan	Total
2023	1,378,409.29	330,962.30	805,710.87	547,606.14	818,104.14	2,068,203.76	923,970.00	44,034.43	1,940.50	34,420.68	88,543.08	7,041,905.19
2024	1,396,205.80	330,365.80	805,710.86	547,606.14	803,105.09	2,070,061.26	925,892.50			34,420.68	88,543.08	7,001,911.21
2025	1,415,901.40	330,669.20	805,710.87	547,606.14	788,105.64	2,048,553.76	926,540.00			28,683.90	88,543.08	6,980,313.99
2026	1,434,741.40	329,872.50	805,710.87	547,606.14	773,104.85	2,048,533.76	925,912.50				88,543.08	6,954,025.10
2027	1,454,705.80	329,975.70	805,710.87	547,606.14	758,105.81	2,049,533.76	924,010.00				29,514.14	6,899,162.22
2028	2,050,347.30		805,710.86	547,606.14		2,049,320.01	925,705.00					6,378,689.31
2029	1,971,447.15		805,710.88	547,606.14		2,047,980.01	922,485.00					6,295,229.18
2030	1,991,235.60		805,710.87	547,606.14		2,048,486.26	924,425.00					6,317,463.87
2031	1,223,674.35		805,710.86	547,606.14		1,915,605.00	685,770.00					5,178,366.35
2032	1,223,097.55		805,710.86	547,606.14		2,005,605.00	715,770.00					5,297,789.55
2033	1,223,875.45			547,606.14		605.00	750,770.00					2,522,856.59
2034	1,223,984.15			547,606.14			785,770.00					2,557,360.29
2035	1,222,435.60			547,606.14			825,770.00					2,595,811.74
2036				273,803.22			860,770.00					1,134,573.22
2037							905,770.00					905,770.00
2038							770.00					770.00
	19,210,060.84	1,651,845.50	8,057,108.67	7,392,683.04	3,940,525.53	20,352,487.58	12,930,100.00	44,034.43	1,940.50	97,525.26	383,686.46	74,061,997.81

School Funding

	Scenario 1		Scenario 2		Scenario 3	
	More State Funding	Less State Funding	More State Funding	Less State Funding	More State Funding	Less State Funding
Increase in Local Request	2,323,299	3,302,299	1,794,126	2,773,126	2,072,030	3,051,030
RE Tax Rate Increase (cents)	11	15	8	13	10	14
Scenario 1	Raises, classified scale adjustments, early childhood special education teacher, and new staffing positions					
Scenario 2	Raises, classified scale adjustments, early childhood special education teacher, and retaining seven positions that are currently grant-funded					
Scenario 3	Mix of Scenarios 1 and 2					
Local match for raises	708,331					
RE Tax Rate Increase (cents)	3					
Local match for bonuses	265,000					
RE Tax Rate Increase (cents)	1					