

Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
Revenues				
Unallocated Reserves	0	2,116,210	1,239,370	-876,840
Local Revenues	15,255,700	14,332,625	15,955,278	1,622,653
Commonwealth Revenues	1,443,788	1,396,731	1,577,715	180,984
Federal Revenues	1,273,060	758,230	358,230	-400,000
Total Revenues	17,972,548	18,603,796	19,130,593	526,797
Expenditures				
General Government Administration				
Board of Supervisors	213,828	215,684	219,444	3,760
County Administration	311,697	348,623	344,829	-3,794
Commissioner of Revenue	220,616	245,752	245,158	-594
Assessors	108,626	0	0	0
Equalization Board	431	4,176	0	-4,176
Treasurer	261,246	291,986	306,008	14,022
Data Processing	61,416	89,700	89,700	5,000
Registrar	19,799	161,482	167,375	5,893
Board of Elections	56,274	75,666	93,839	18,173
Total General Government Administration	1,353,924	1,433,069	1,466,353	38,284
Judicial				
Circuit Court	14,179	23,189	17,619	-5,570
District Court	19,062	24,555	24,555	0
Magistrate	2,912	3,925	4,050	125
Clerk of the Circuit Court	330,405	341,711	373,270	31,559
Commonwealth Attorney	138,544	148,004	156,039	8,035
Total Judicial	505,102	541,384	575,533	34,149



Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
Public Safety				
Sheriff	1,257,032	1,233,256	1,287,987	54,731
Courthouse Security	0	0	0	0
Fire Departments	361,619	276,850	236,360	-40,490
Rescue Services	207,696	129,800	142,290	12,490
Emergency Management	264,238	108,184	118,184	10,000
Regional Jail	104,034	250,000	250,000	0
Building, Planning & Zoning	217,856	252,855	261,981	9,126
Animal Control	60,953	65,607	72,694	7,087
Animal Shelter	117,123	134,668	138,961	4,293
Emergency Communications	548,636	614,949	640,145	25,196
Medical Examiner	40	200	200	0
VJCCA	6,585	6,585	6,585	0
Total Public Safety	3,145,812	3,072,954	3,155,387	82,433
Public Works				
Solid Waste and Recycling	1,021,966	1,137,862	1,160,408	22,546
Grounds & Buildings	216,953	433,424	338,132	-95,292
Total Public Works	1,238,919	1,571,286	1,498,540	-72,746
Public Health and Welfare				
Health Department	100,592	109,044	125,055	8,452
Mental Health	33,924	36,326	33,924	-2,402
Public Welfare	76,155	76,155	76,155	0
Total Public Health and Welfare	210,671	221,525	235,134	6,050
Education				
Mountain Gateway Community College	5,749	6,000	6,000	0
Total Education	5,749	6,000	6,000	0
Culture and Recreation				
Parks & Recreation	402,380	508,939	478,024	-30,915
Library	151,393	156,963	156,963	0
Total Culture and Recreation	553,773	665,902	634,987	-30,915



Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
Community Development				
Community Development	84,795	893,529	650,907	-242,622
Soil & Water Conservation District	153,572	160,057	177,475	17,418
Economic Development	15,000	30,000	0	-30,000
Cooperative Extension	55,333	66,821	76,277	9,456
Airport	66,421	79,094	88,860	9,766
Total Community Development	375,121	1,229,501	993,519	-235,982
Miscellaneous				
Non-Departmental	1,346	2,500	2,500	0
Contingencies	213,760	338,775	377,488	38,713
Total Non-departmental	215,106	341,275	379,988	38,713
Capital Projects				
Capital Projects	1,038,550	543,182	550,000	6,818
Total Capital Projects	1,038,550	543,182	550,000	6,818
Debt Service				
Debt Service	1,088,962	0	0	0
Total Debt Service	1,088,962	0	0	0
Total Expenditures	9,731,687	9,626,078	9,495,441	-133,196
Transfers Out				
Transfer to VPA Fund	91,915	194,629	227,282	32,653
Transfer to CSA Fund	86,894	200,000	210,022	10,022
Bath County Schools	7,311,811	8,150,992	8,751,551	600,559
Cafeteria Fund	300,000	432,097	446,297	14,200
Total Transfers Out	7,790,621	8,977,718	9,635,152	657,434
Total Expenditures and Transfers Out	17,522,308	18,603,796	19,130,593	524,238
Reserves	7,135,099	-	-	-



Line Item	Real Property Taxes	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
031101-0001	Current Year	4,691,059	4,921,708	5,544,000	622,292
031101-0002	Delinquent Years	3,783	0	0	0
031101-0003	Land Redemptions	0	0	0	0
031101-0004	Tax Relief	0	0	0	0
031101-0005	Land Use/Conservation Easements	0	0	0	0
	Total Real Property Taxes	4,694,842	4,921,708	5,544,000	622,292

Line Item	Public Service Corp Taxes				
031102-0001	Current Year Taxes	7,308,994	6,571,911	7,328,985	757,074
031102-0002	Delinquent Taxes Personal Property	0	0	0	0
031102-0003	Public Service Corp. Personal Property	4,864		0	0
	Total Real Public Service Corp Taxes	7,313,857	6,571,911	7,328,985	757,074

Line Item	Personal Property Taxes				
031103-0001	Personal Property Taxes Current Year	328,707	264,124	410,300	146,176
031103-0002	Delinquent Taxes Personal Property	0	0	0	0
031103-0003	Mobile Home Taxes	0	0	0	0
031103-0004	Commonwealth Abatement Received	40,276	0	0	0
031103-0005	Judicial Sale-Atty & Adv F	0	0	0	0
	Total Personal Property Taxes	368,983	264,124	410,300	146,176

Line Item	Vehicle License				
031104-0001	Current Year Taxes Vehicle License	49,906	60,020	60,020	0
031104-0002	Vehicle License Fee-Delinquent	0	0	0	0
	Total Vehicle Licenses	49,906	60,020	60,020	0

Line Item	Penalty on Taxes				
031106-0001	Penalty on Taxes	40,445	10,000	10,000	0
031106-0002	Interest on Taxes	16,376	10,000	10,000	0
031106-0003	Land Use Applications	260	0	0	0
031106-0004	PPTRA Annual Distribution	0	0	0	0
	Total Penalty on Taxes	57,080	20,000	20,000	0

Line Item	Local Sales and Use Taxes				
031201-0001	Local Sales and Use Taxes	942,980	827,700	996,888	169,188
031201-0002	Meals Tax	685,748	828,554	725,000	-103,554
031201-0003	Games of Skill Tax	0	0	0	0
	Total Land Sales and Use Taxes	1,628,728	1,656,254	1,721,888	65,634



Line Item	County Business Licenses				
031203-0006	Mixed Beverage Licenses	1,655	1,600	1,600	0
031203-0067	Business Licenses	2,847	1,500	1,500	0
	Total County Business Licenses	4,502	3,100	3,100	0

Line Item	Bank Stock Tax	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
031206-0001	Bank Stock Tax	48,896	38,000	38,000	0
	Total Bank Stock Tax	48,896	38,000	38,000	0

Line Item	Recordation Tax				
031207-0001	Recordation Tax	20,542	10,000	10,000	0
031207-0002	Local Grantee Tax	57,155	10,000	10,000	0
031207-0003	Qtr. Recordation & Grantors	0	500	500	0
031207-0004	Co Probate Tax	2,534	500	500	0
031207-0006	Consumption Tax	19,972	18,000	18,000	0
031207-0008	DMV Stops Fee	3,405	5,000	5,000	0
031207-0009	Registration Short Term Rental	300	0	0	0
	Total Recordation Tax	103,908	44,000	44,000	0

Line Item	Transient Occupancy Tax				
0312010-0001	Transient Occupancy Tax	462,204	555,877	575,000	19,123
	Total Transient Occupancy Tax	462,204	555,877	575,000	19,123

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Line Item	Animal Licenses				
031301-0001	Animal Licenses	1,098	1,000	1,000	0
	Total Animal Licenses	1,098	1,000	1,000	0

Line Item	Permits and Other Licenses				
031303-0005	Transfer Fees	318	100	100	0
031303-0007	Zoning and Subdivision Permits	2,880	2,000	2,000	0
031303-0008	Building Permits	78,783	18,000	18,000	0
031303-0009	Construction Waste	101,311	20,000	20,000	0
	Total Permits and Other Licenses	183,292	40,100	40,100	0

Line Item	Fines and Forfeitures				
031401-0001	Court Fines and Forfeitures	1,159	2,000	2,000	0
	Total Fines and Forfeitures	1,159	2,000	2,000	0

Line Item	Revenue From Use of Money				
031501-0001	Interest - Bank Deposit & Investment	27,543	20,000	20,000	0
	Total Revenue From Use of Money	27,543	20,000	20,000	0



Line Item	Revenue From Use of Property	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
031502-0001	Rent of County Property	1,949	0	0	0
031502-0002	Bluegrass Woods, Inc. Rent IDA	0	0	0	0
031502-0004	Mosaic Design Works Inc. Rent	0	0	0	0
031502-0005	Courthouse Maintenance	4,341	3,000	3,000	0
031502-0007	Sale of County Vehicles	0	0	0	0
031502-0008	Document Reproduction Costs	0	0	0	0
	Total Revenue From Use of Property	6,290	3,000	3,000	0

Line Item	Court Fines				
031601-0003	Sheriff Fees	321	0	0	0
031601-0004	Law Library Fees	464	0	0	0
031601-0005	Reimbursement Jury Claims	0	0	0	0
031601-0006	Courthouse Security Fee	38,781	30,000	30,000	0
031601-0007	Blood Test/DNA Fee	71	0	0	0
031601-0008	Non-consecutive Jail Time	0	0	0	0
031601-0009	Court Appointed Attorney	0	0	0	0
031601-0010	LOCAL1 DC14	0	0	0	0
	Total Court Fines	39,637	30,000	30,000	0

Line Item	Commonwealth Attorney Fees				
031602-0001	Commonwealth Attorney Fees	834	0	0	0
031602-0002	Commonwealth Attorney Forfeits	0	0	0	0
	Total Commonwealth Attorney Fees	834	0	0	0

Line Item	Charges For Law Enforcement				
Fund 17	Reimbursements	0	0	0	0
Fund 18	Receipts	0	0	0	0
031603-0002	Law Enforcement - Lake Moomaw	4,400	5,000	5,000	0
031603-0003	Work Release Receipts	0	0	0	0
031603-0004	Asset Forfeit Proceeds	0	0	0	0
031603-0005	Sale of Gun Permits	2,190	0	0	0
	Total Charges for Law Enforcement	6,590	5,000	5,000	0

Line Item	Charges for Parks and Recreation				
031613-0001	Recreation Fees	320	0	0	0
031613-0004	Swimming Pool Receipts	616	0	0	0
031613-0005	Wings and Wheels	615	0	0	0
031613-0007	Donations Received for Parks & Rec.	0	0	0	0
031613-0008	Celebrations Committee	4,125	0	0	0
	Total Charges for Parks and Recreation	5,676	0	0	0



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
031803-0003	Refunds and Recoveries - county	94,093	0	0	0
031803-0005	Telephone Reimbursements	1,126	0	0	0
031803-0006	Recycling Reimbursement	7,954	0	0	0
031803-0008	Dog Warden Fees	574	0	0	0
031803-0009	Tipping Fees	16,929	0	0	0
031803-0011	Donations Sheriff K-9	1,115	0	0	0
031803-0012	Crime Prevention	0	0	0	0
031803-0013	Sheriff's Office Special Programs	43,585	0	0	0
031803-0017	Soil and Erosion Fees	600	0	0	0
031803-0018	Health Dept. Year End Settlement	39	0	0	0
031803-0019	Land Sale Refund	0	0	0	0
031803-0022	License Agent Pay	18,434	19,000	19,000	0
031803-0024	E911 Addressing and Mapping	0	0	0	0
031803-0025	Unclaimed Checks under \$100	0	0	0	0
031803-0026	Unclaimed Checks over \$100	0	0	0	0
031803-0027	BCHS Building Renovation	0	0	0	0
031803-0027	Warm Springs Historic Survey	0	0	0	0
031803-0030	Solid Waste - Yearly fee	0	0	0	0
031803-0031	Millboro Asbestos Loan	0	0	0	0
031803-0032	Millboro Water Loan/Grant	0	0	0	0
031803-0033	Animal Control Grant	125	0	0	0
031803-0035	Sheriff's Grants	0	0	0	0
031803-0036	Lease Purchase School Bus	0	0	0	0
031803-0039	Health Insurance Recovery	0	0	0	0
031803-0040	Credit Card Payment Processing	6,777	0	0	0
031803-0041	Nature Conservancy PILT	0	0	0	0
031803-0042	Airport Authority	59,324	77,531	89,885	12,354
031803-0044	Highland County Broadband	0	0	0	0
Total Miscellaneous Revenue		250,675	96,531	108,885	12,354

Line Item	Non-Revenue Receipts				
034101-0001	Insurance Property	0	0	0	0
Total Non-Revenue Receipts		0	0	0	0

Total Local Government Revenue	15,255,700	14,332,625	15,955,278	1,622,653
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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
032201-0005	Mobile Home Titling Tax	1,110	4,000	4,000	0
032201-0004	Car Rental Tax	0	0	0	0
032201-0008	Railroad Rolling Stock Taxes	9,025	9,000	9,000	0
032201-0013	Fire Programs Fund	30,000	20,000	30,000	10,000
032201-0015	Dept. of Emergency Management	3,299	7,500	7,500	0
032201-0016	Tax on Deeds	0	5,000	5,000	0
032201-0017	Personal Property Tax Relief Funds	0	40,279	40,275	-4
032201-0018	Communications Taxes	82,544	85,000	85,000	0
032201-0020	Car Rental Tax	0	0	0	0
032301-0001	Shared Exp. Commonwealth's Attorney	76,819	77,118	85,772	8,654
032302-0001	Shared Exp. Sheriff	583,677	564,058	637,806	73,748
032303-0001	Shared Exp. Commissioner of Revenue	112,158	88,273	96,583	8,310
032304-0001	Shared Exp. Treasurer	83,463	85,606	95,847	10,241
032306-0001	Shared Exp. Registrar/Electoral Board	57,250	42,095	57,250	15,155
032307-0001	Shared Exp. Circuit Court Clerk	192,673	171,860	226,740	54,880
032404-0008	Shared Exp. Mountain Soil and Water	133,727	132,857	132,857	0
032401-0012	Fuel Administration	0	0	0	0
032402-0015	State School Food Reimbursement	13,790	0	0	0
032402-0019	Hazmat Reimbursement	0	0	0	0
032404-0020	Four for Life	0	5,000	5,000	0
032404-0021	E-911 Wireless Funds	53,169	42,000	42,000	0
032404-0022	VA Commission of the Arts	4,500	4,500	4,500	0
032404-0023	Litter Control Grant	0	6,000	6,000	0
032404-0024	E-911 Grant	0	0	0	0
032404-0026	VA Juvenile Community Crime Control	6,585	6,585	6,585	0
032404-0029	VHDA Planning Grant	0	0	0	0
032404-124	State Disaster Recovery Funds	0	0	0	0
033302-45	Library of Virginia	0	0	0	0
000000-000	Reduction in State Aid	0	0	0	0
Fund 20	Fund 20	0	0	0	0
Fund 32	Fund 32	0	0	0	0
Total Commonwealth Revenue		1,443,788	1,396,731	1,577,715	180,984



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
032101-0004	Timber Sales	25,653	0	0	0
032101-0008	Payment in Lieu of Taxes	511,905	358,230	358,230	0
032101-0010	Secure Rural Schools	0	0	0	0
032101-0012	CARES Act	0	0	0	0
032101-0013	American Recovery Act	402,753	400,000	0	-400,000
033302-0001	Nature Conservancy PILT	0	0	0	0
033302-0013	National School Lunch	285,419	0	0	0
033302-0033	CDBG Grant	46,990	0	0	0
033302-0032	Thomastown Program Income	339	0	0	0
033302-0034	CDBG Pinehurst	0	0	0	0
033302-0035	CDBG Thomastown	0	0	0	0
033302-0036	Stormwater Grant	0	0	0	0
033302-0037	Broadband Planning Grant	0	0	0	0
033302-0038	Economic Development Planning Grant	0	0	0	0
033302-0039	Emergency Management Grants	0	0	0	0
033302-0040	CARES Act Elections	0	0	0	0
033302-0041	Homeland Security COVID-19	0	0	0	0
Total Federal Revenue		1,273,060	758,230	358,230	-400,000

Public Hearing 5-9-2023



Line Item	Description	Actual	Budget	Budget	Difference
		FY 2022	FY 2023	FY 2024	FY 2024 vs. FY 2023
401101-1100	Compensation	37,200	37,200	39,600	2,400
401101-2100	FICA	2,804	2,846	2,846	0
401101-2310	Health Insurance	7,660	9,063	10,423	1,360
401101-3150	County Attorney	85,976	75,000	75,000	0
401101-3151	Professional Services	62,175	60,000	60,000	0
401101-3600	Advertising	2,170	9,000	9,000	0
401101-5540	Travel & Education	12,336	14,000	14,000	0
401101-5810	Dues & Subscriptions	907	2,000	2,000	0
401101-5811	VML	0	1,025	1,025	0
401101-5812	VACO	0	1,050	1,050	0
401101-5813	NACO	468	500	500	0
401101-6001	Office Supplies	2,132	3,000	3,000	0
401101-6012	Books & Subscriptions	0	1,000	1,000	0
Total Department		213,828	215,684	219,444	3,760

Public Hearing 5-9-2023



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401211-1100	Compensation	99,548	122,177	123,000	823
401211-1300	Part-time Help	0	0		0
401211-1700	Compensation of Staff	104,745	96,562	101,390	4,828
401211-2100	FICA	15,083	16,734	17,166	432
401211-2210	Retirement Insurance	25,527	29,005	30,800	1,795
401211-2310	Health Insurance	25,284	37,363	32,716	-4,647
401211-2400	Group Life Insurance	2,392	2,932	3,007	75
401211-2500	Professional Services	25,862	20,000	12,500	-7,500
401211-3310	Maintenance	102	1,500	1,500	0
401211-3600	Advertising	25	1,500	1,500	0
401211-5210	Postage	1,130	1,600	2,000	400
401211-5520	CARES Act	0	0	0	0
401211-5230	Telephone	3,590	4,500	4,500	0
401211-5540	Travel & Education	4,198	10,000	10,000	0
401211-5510	Travel/Fuel	29	0	0	0
401211-5810	Dues & Subscriptions	451	1,000	1,000	0
401211-6001	Office Supplies	3,731	3,750	3,750	0
Total Department		311,697	348,623	344,829	-3,794

Public Hearing 5-9-2023



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401231-1100	Compensation	75,480	79,255	83,218	3,963
401231-1300	Part-time Help	4,288	3,500		-3,500
401231-1900	Compensation of Deputies	73,098	77,120	80,976	3,856
401231-2100	FICA	11,170	12,231		-12,231
401231-2210	Retirement Insurance	21,749	20,736	22,462	1,726
401231-2310	Health Insurance	24,149	29,914	34,401	4,487
401231-2400	Group Life Insurance	1,991	2,096	2,201	105
401231-3310	Maintenance	0	3,000	3,000	0
401231-3600	Advertising	0	800	800	0
401231-5210	Postage	511	800	800	0
401231-5230	Telephone	1,111	2,000	2,000	0
401231-5510	Travel	555	0	0	0
401231-5540	Travel & Education	1,622	5,500	6,500	1,000
401231-5810	Dues & Subscription	720	800	800	0
401231-6001	Office Supplies	1,847	3,500	3,500	0
401231-6022	Software	2,325	4,500	4,500	0
401231-8202	Capital Outlay	0	0	0	0
Total Department		220,616	245,752	245,158	-594

Public Hearing 5-9-2023



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401232-1100	Compensation	0	0	0	0
401232-3150	Professional Services	108,626	0	0	0
401232-3600	Advertising	0	0	0	0
401232-5230	Telephone	0	0	0	0
401232-6001	Office Supplies	0	0	0	0
401232-6002	Software	0	0	0	0
	Total Department	108,626	0	0	0

Public Hearing 5-9-2023



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401233-1100	Compensation	400	3,600		-3,600
401233-1300	Equalization Board - Part-time	0	0		0
401233-2100	Equalization Board - FICA	31	276		-276
401233-3150	Professional Services	0	0		0
401233-3600	Advertising	0	200		-200
401233-5510	Travel	0	100		-100
401233-5540	Travel and Conference Expense	0	0		0
Total Department		431	4,176	0	-4,176

Public Hearing 5-9-2023



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401241-1100	Compensation	77,180	81,040	85,091	4,051
401241-1300	Part-time Help	2,692	3,500	3,500	0
401241-1900	Compensation of Deputies	64,263	73,605	77,286	3,681
401241-2100	FICA	10,330	12,099	12,690	591
401241-2210	Retirement Insurance	20,796	20,506	22,189	1,683
401241-2310	Health Insurance	27,329	37,363	51,776	14,413
401241-2400	Group Life Insurance	1,898	2,073	2,176	103
401241-3150	Professional Services	14,462	10,000	10,000	0
401241-3160	Service Fees	23,791	15,000	17,000	2,000
401241-3310	Maintenance	776	1,000	1,000	0
401241-3600	Advertising	348	1,000	1,000	0
401241-5210	Postage	4,697	5,800	5,500	-300
401241-5230	Telephone	870	1,500	1,000	-500
401241-5510	Travel	0	0	0	0
401241-5540	Travel & Education	3,452	6,000	5,000	-1,000
401241-5810	Dues	1,235	1,000	1,800	800
401241-6001	Office Supplies	2,807	5,500	3,500	-2,000
401241-6014	Tax Tickets	3,430	4,000	4,000	0
401241-6015	Refunds	0	0	0	0
401241-6032	License Tags & Receipts	890	1,000	1,500	500
401241-8202	Capital Outlay	0	10,000	0	-10,000
Total Department		261,246	291,986	306,008	14,022

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401251-1100	Compensation	0	0	0	0
401251-3310	Maintenance	42,832	40,000	45,000	5,000
401251-3320	Repairs & Maintenance	1,591	6,500	6,500	0
401251-5230	Telephone	2,117	5,500	5,500	0
401251-5540	Travel & Education	39	0	0	0
401251-6001	Office Supplies	2,379	2,200	2,200	0
401251-6012	Books & Subscriptions	0	500	500	0
401251-6022	Software Development	9,033	10,000	10,000	0
401251-6023	ADP Supplies	3,425	5,000	5,000	0
401251-8202	Capital Outlay	0	15,000	15,000	0
Total Department		61,416	84,700	89,700	5,000

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401310-1100	Compensation	5,007	5,000	5,500	500
401310-1300	Part-time Help	8,390	9,000	12,000	3,000
401310-1900	Compensation OE's	16,809	30,000	39,000	9,000
401310-2100	FICA	638	3,366	1,339	-2,027
401310-3310	Maintenance	2,000	0		0
401310-5210	Postage	0	0		0
401310-5430	Rent on Polling Places	3,286	3,900	4,000	100
401310-5540	Travel & Education	1,950	3,400	4,000	600
401310-6001	Office Supplies	302	0		0
401310-6024	Printing Ballots	8,430	15,000	18,000	3,000
401310-7000	CARES Act	0	0		0
401310-8201	Capital Outlay	9,462	6,000	10,000	4,000
	Total Department	56,274	75,666	93,839	18,173

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
401320-1100	Compensation	67,619	71,000	74,550	3,550
401320-1300	Part-time Help	7,866	24,200	20,700	-3,500
401320-2100	FICA	5,394	7,283	7,287	4
401320-2210	Retirement Insurance	9,670	9,415	9,886	471
401320-2310	Health Insurance	8,776	11,232	12,453	1,221
401320-2400	Group Life Insurance	4,771	952	999	47
401320-3310	Maintenance	5,173	14,000	18,000	4,000
401320-3600	Advertising	780	1,800	2,000	200
401320-5210	Postage	2,590	3,300	3,500	200
401320-5230	Telephone	2,819	2,500	3,000	500
401320-5540	Travel & Education	525	4,600	5,000	400
401320-6001	Office Supplies	3,807	5,700	6,000	300
401320-8202	Capital Outlay	0	5,500	4,000	-1,500
Total Department		119,790	161,482	167,375	5,893

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
402110-1300	Part-time-Help	0	0		0
402110-1800	Compensation Jury Commission	3,000	3,000	1,225	-1,775
402110-1900	Compensation Jurors	960	612	0	-612
402110-2100	FICA	221	277	94	-183
402110-3190	Contractual Service	8,000	8,000	8,000	0
402110-3310	Maintenance	1,678	6,000	2,000	-4,000
402110-5210	Postage	0	0	0	0
402110-5230	Telephone	51	1,000	500	-500
402110-5540	Travel & Education	0	1,000	1,000	0
402110-6001	Office Supplies	269	800	800	0
402110-6012	Books and Subscriptions	0	2,500	0	-2,500
402110-8202	Capital Outlay	0	0	4,000	4,000
Total Department		14,179	23,189	17,619	-5,570

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
402120-3150	Professional Services	0	0	0	0
402120-3190	Contractual Services	0	900	900	0
402120-3310	Maintenance	781	500	500	0
402120-5210	Postage	84	100	100	0
402120-5230	Telephone	1,490	2,400	2,400	0
402120-5510	Travel	0	0	0	0
402120-6001	Office Supplies	192	1,000	1,000	0
402120-6026	Detention Home	0	2,000	2,000	0
402120-6027	Detention Services	13,950	15,000	15,000	0
402120-8202	Capital Outlay	0	0	0	0
402120-8203	Probation	2,565	2,655	2,655	0
	Total Department	19,062	24,555	24,555	0

Supplemental Income (Denied)

3,000

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
402130-5230	Telephone	982	1,700	1,700	0
402130-5605	Pro-rata Chief Magistrate	120	125	135	10
402130-5810	Dues and Subscriptions	20	460	575	115
402130-6001	Office Supplies	1,790	240	240	0
402130-8002	Capital Outlay	0	1,400	1,400	0
Total Department		2,912	3,925	4,050	125

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
402160-1100	Compensation	95,798	99,014	105,277	6,263
402160-1300	Part-time Help	0	0	0	0
402160-1900	Compensation of Deputies	109,606	110,242	112,439	2,197
402160-2100	FICA	14,655	16,009	16,656	647
402160-2210	Retirement Insurance	28,706	27,429	29,826	2,397
402160-2310	Health Insurance	31,479	40,655	57,315	16,660
402160-2400	Group Life Insurance	2,640	2,772	2,917	145
402160-3150	Professional Services	4,850	7,000	5,000	-2,000
402160-3310	Maintenance	14,106	14,000	20,000	6,000
402160-3500	Printing and Binding	2,315	5,000	5,000	0
402160-5210	Postage	12	0	0	0
402160-5306	Premium on Surety Bonds	0	0	0	0
402160-5230	Telephone	2,852	2,950	3,500	550
402160-5510	Travel	0	0	200	200
402160-5540	Travel & Education	812	8,500	7,000	-1,500
402160-5810	Dues & Subscriptions	290	700	700	0
402160-6001	Office Supplies	3,322	3,800	3,800	0
402160-6012	Books & Subscriptions	1,912	2,500	2,500	0
402160-6027	Record Books	0	1,140	1,140	0
402160-8202	Capital Outlay	17,050	0	0	0
Total Department		330,405	341,711	373,270	31,559

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
402210-1100	Compensation	72,064	75,668	79,451	3,783
402210-1700	Compensation of Staff	25,280	27,360	28,608	1,248
402210-2100	FICA	7,198	7,882	8,267	385
402210-2210	Retirement Insurance	13,577	13,344	14,011	667
402210-2310	Health Insurance	10,142	13,127	15,011	1,884
402210-2400	Group Life Insurance	1,272	1,348	1,416	68
402210-3150	Professional Services	0	0	0	0
402210-5210	Postage	0	25	25	0
402210-5230	Telephone	738	1,450	1,450	0
402210-5540	Travel & Education	2,308	2,000	2,000	0
402210-6001	Office Supplies	879	600	600	0
402210-6012	Books & Subscriptions	886	1,000	1,000	0
402210-6013	Office Rent	4,200	4,200	4,200	0
17-4-403100-1000	Forfeited Assets	0	0	0	0
Total Department		138,544	148,004	156,039	8,035

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403120-1100	Compensation	83,563	84,592	88,822	4,230
403120-1300	Part-time Help	1,320	2,100		-2,100
403120-1700	Compensation of Staff	623,941	611,354	675,995	64,641
403120-2100	FICA	53,969	53,401	58,509	5,108
403120-2210	Retirement Insurance	93,970	91,646	100,779	9,133
403120-2310	Health Insurance	90,136	114,961	131,717	16,756
403120-2400	Group Life Insurance	8,805	9,262	10,185	923
403120-2820	In Service Training	3,463	4,000	4,000	0
403120-3310	Maintenance	11,654	12,000	12,000	0
403120-3600	Advertising	529	360	700	340
403120-5210	Postage	673	1,350	800	-550
403120-5230	Telephone	6,426	7,400	7,400	0
403120-5510	Travel	49	0	0	0
403120-5400	Court Security Fees	0	0	0	0
403120-5540	Travel & Education	2,022	3,100	4,500	1,400
403120-6001	Office Supplies	1,850	2,600	2,200	-400
403120-6008	Gas & Oil	54,251	66,000	48,000	-18,000
403120-6009	Maintenance of Vehicles	29,458	20,000	25,000	5,000
403120-6010	Police Supplies	19,967	22,000	22,000	0
403120-6011	Wearing Apparel	2,191	3,600	3,600	0
403120-6012	Dues & Subscriptions	1,181	9,700	9,700	0
403120-6029	Investigative Task Force	3,000	3,000	3,000	0
403120-6030	Dare/Class Action Program	1,129	2,250	1,500	-750
403120-6031	CSCJTC	15,500	15,580	15,580	0
403120-6032	Sheriff's K-9 Program Expense	2,690	1,500	1,500	0
403120-6033	Crime Prevention	797	5,000	6,500	1,500
403120-6034	Special Programs	27,296	0	0	0
403120-8203	Radios & Repairs	1,951	3,000	3,000	0
403120-8205	Capital Outlay Vehicles	99,674	68,000	34,500	-33,500
403120-8206	USFS Contract Supplement	0	5,000	5,000	0
403120-8207	Computer Technology	1,081	2,500	1,500	-1,000
403120-8208	Sheriff's Grants	0	0	0	0
403120-8209	Vehicle Equipment	14,496	8,000	10,000	2,000
18-4-403100-1000	Crime Prevention	0	0	0	0
20-4-403100-1000	Special Programs	0	0	0	0
32-4-403100-1000	Forfeited Assets	0	0	0	0
Total Department		1,257,032	1,233,256	1,287,987	54,731



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403250-1300	Part-time Help	0	0	0	0
403250-2100	FICA	0	0	0	0
403250-5400	Court Security Fees	0	0	0	0
Total Department		0	0	0	0

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Line Item	Description	Budget FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403220-5308	Liability Insurance	0	0	0	0
403220-5697	State Forest Services	9,992	11,183	11,183	0
403220-5700	Hot Springs Volunteer Fire Assn.	71,825	74,825	69,825	-5,000
403220-5701	Bath-Highland/Burnsville	17,322	33,355	19,140	-14,215
403220-5702	Bath-Highland/Williamsville	7,118	12,212	8,659	-3,553
403220-5703	Millboro Volunteer Fire Assn.	116,781	99,000	75,000	-24,000
403220-5704	Mountain Grove	113,543	42,575	48,853	6,278
403220-5705	Deerfield	0	0	0	0
403220-5706	Bolar	23,438	0	0	0
403220-5707	Sharon	1,600	3,700	3,700	0
Total Department		361,619	276,850	236,360	-40,490

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403230-5302	Fire & Rescue Prevention Insurance	0	0	0	0
403230-2500	Professional Services	2,396	0	0	0
403230-5688	EMS Council	0	0	0	0
403230-5689	VA Dept. of Fire Programs	0	0	0	0
403230-5699	Fire Rescue & College PR	0	0	0	0
403230-5700	Burnsville	20,000	20,000	23,000	3,000
403230-5701	Hot Springs	54,000	54,000	54,000	0
403230-5702	Millboro Area	129,800	53,300	51,550	-1,750
403230-5704	Sharon First Responders	0	0	0	0
403230-5705	Bolar Rescue	0	0	11,240	11,240
403230-6035	Emergency Services Director	0	0	0	0
403230-6036	High School Generator Lease	0	0	0	0
403230-6037	American Red Cross	1,500	2,500	2,500	0
403230-6038	Radio Needs Assessment	0	0	0	0
403230-6039	VDEM LEMPG	0	0	0	0
403230-6040	Four for Life Expenses	0	0	0	0
Total Department		207,696	129,800	142,290	12,490

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403240-1100	Compensation	2,400	2,400	2,400	0
403240-2100	FICA	182	184	184	0
403240-3310	Maintenance	5,137	18,500	18,500	0
403240-5674	Local Emergency Planning Committee	3,694	7,000	7,000	0
403240-5689	VA Dept. of Fire Programs	30,000	20,000	30,000	10,000
403240-6035	Emergency Services Director	22,400	17,000	17,000	0
403240-6036	High School Generator Lease	29,700	29,700	29,700	0
403240-6039	VDEM LEMPG	7,500	7,500	7,500	0
403240-6040	Four For Life Expenses	2,849	5,900	5,900	0
403240-8202	Capital Outlay	160,376	0	0	0
Total Department		264,238	108,184	118,184	10,000

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403320-6039	Depreciation	0	0	0	0
403320-6040	Monthly Operations	104,034	250,000	250,000	0
403320-6041	Regional Jail - Fuel	0	0	0	0
	Total Department	104,034	250,000	250,000	0

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403410-1100	Compensation	112,834	123,232	126,874	3,642
403410-1300	Part-time Help	0	0	0	0
403410-1700	Compensation of Secretaries	30,344	31,862	33,455	1,593
403410-2100	FICA	10,369	11,865	12,448	583
403410-2210	Retirement Insurance	20,131	20,248	21,260	1,012
403410-2310	Health Insurance	17,615	22,751	25,995	3,244
403410-2400	Group Life Insurance	1,887	2,047	2,149	102
403410-2500	Professional Services	5,461	10,000	10,000	0
403410-3310	Maintenance	0	0	0	0
403410-3600	Advertising	1,011	4,000	4,000	0
403410-5210	Postage	84	0	0	0
403410-5230	Telephone	741	1,400	1,000	-400
403410-5510	Travel	1,970	0	3,500	3,500
403410-5540	Travel & Education	966	7,300	3,500	-3,800
403410-5810	Dues & Subscriptions	3,364	3,800	3,800	0
403410-5820	Road Signs	4,508	5,000	5,000	0
403410-6001	Office Supplies	2,092	2,500	2,500	0
403410-6009	Maintenance of Vehicles	1,706	2,250	2,500	250
403410-6012	Books and Subscriptions	734	1,600	1,000	-600
403410-8219	Web/GIS	2,039	3,000	3,000	0
403410-8229	Stormwater and E&S Programs	0	0	0	0
Total Department		217,856	252,855	261,981	9,126

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403130-1100	Compensation	42,165	41,124	44,835	3,711
403130-1300	Part-time Help	0	0	0	0
403130-2100	FICA	2,847	3,146	3,430	284
403130-2210	Retirement Insurance	5,601	5,453	5,946	493
403130-2310	Health Insurance	8,776	11,232	12,782	1,550
403130-2400	Group Life Insurance	525	552	601	49
403130-3310	Maintenance	6	500	500	0
403130-3600	Advertising	0	0	0	0
403130-5110	Electricity	0	0	0	0
403130-5130	Water & Sewage	0	0	0	0
403130-5230	Telephone	243	0	0	0
403130-5510	Travel	0	0	0	0
403130-5540	Travel & Education	0	1,400	1,400	0
403130-6004	Medical Expenses	0	0	0	0
403130-6008	Gas	0	0	0	0
403130-6009	Maintenance of Vehicles	760	1,500	2,500	1,000
403130-6011	Wearing Apparel	0	0	0	0
403130-6014	Cleaning Supplies	0	200	200	0
403130-6039	Feed for Animals	0	0	0	0
403130-6040	Claims for Dog Damage	0	0	0	0
403130-6041	Veterinarian Expenses	30	500	500	0
403130-6042	Tranquilizing Equipment	0	0	0	0
403130-6043	State Aid to Localities	0	0	0	0
403130-8202	Capital Outlay	0	0	0	0
Total Department		60,953	65,607	72,694	7,087



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403510-1100	Compensation	68,208	71,619	79,905	8,286
403510-1300	Part-time Help	0	0	0	0
403510-2100	FICA	5,158	5,479	6,113	634
403510-2210	Retirement Insurance	9,971	9,497	10,937	1,440
403510-2310	Health Insurance	14,865	19,013	10,867	-8,146
403510-2400	Group Life Insurance	914	960	1,039	79
403510-3310	Maintenance	3,459	5,000	5,500	500
403510-3600	Advertising	140	300	300	0
403510-5110	Electricity	2,636	3,000	3,500	500
403510-5130	Water & Sewage	675	800	1,000	200
403510-5230	Telephone	1,582	1,800	1,800	0
403510-5510	Travel	150	0	0	0
403510-5540	Travel & Education	216	1,500	1,500	0
403510-6004	Medical Expenses	120	1,000	1,000	0
403510-6008	Gas & Oil	2,292	5,500	5,500	0
403510-6009	Maintenance of Vehicles	0	0	0	0
403510-6011	Wearing Apparel	235	500	500	0
403510-6014	Cleaning Supplies	5,108	5,500	6,000	500
403510-6039	Feed for Animals	955	1,200	1,500	300
403510-6040	Claims for Dog Damage	0	750	750	0
403510-6041	Veterinarian Expenses	73	500	500	0
403510-6042	Tranquilizing Equipment	366	750	750	0
403510-6043	State Aid to Localities	0	0	0	0
403510-8202	Capital Outlay	0	0	0	0
Total Department		117,123	134,668	138,961	4,293



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403520-1100	Compensation	50,716	52,202	54,812	2,610
403520-1700	Dispatcher/Staff	267,241	274,375	288,838	14,463
403520-2100	FICA	23,451	24,984	26,290	1,306
403520-2210	Retirement Insurance	43,336	42,921	45,198	2,277
403520-2310	Health Insurance	54,396	70,105	78,416	8,311
403520-2400	Group Life Insurance	4,039	4,312	4,541	229
403520-2500	Professional Insurance	0	0	0	0
403520-3310	Maintenance	50,815	48,000	48,000	0
403520-3600	Advertising	50	300	300	0
403520-5230	Telephone	43,689	51,300	49,000	-2,300
403520-5540	Travel & Education	934	2,000	5,000	3,000
403520-6001	Office Supplies	2,555	3,000	3,000	0
403520-6011	Wearing Apparel	1,706	900	900	0
403520-6012	Dues & Subscriptions	48	250	250	0
403520-8203	Radios & Repairs	4,625	34,700	30,000	-4,700
403520-8207	Computer Technology	1,035	5,600	5,600	0
Total Department		548,636	614,949	640,145	25,196

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
403530-1100	Compensation	40	200	200	0
	Total Department	40	200	200	0

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
404210-3150	Professional Services	12,685	10,000	13,573	3,573
404210-3310	Maintenance	50,008	40,000	53,509	13,509
404210-3320	Property Lease	7,181	12,000	7,683	-4,317
404210-3600	Advertising		0	0	0
404210-4110	Electricity	0	480	480	0
404210-????	Cameras	0	3,020	3,020	0
404210-5130	Water & Sewer	0	0	0	0
404210-5410	Machine Lease & Replacement	0	0	0	0
404210-5620	DEQ Permit	0	0	0	0
404210-6033	Transfer Station Supplies	70	1,000	1,000	0
404210-6041	Solid Waste Disposal	427,034	467,246	456,926	-10,320
404210-6042	Trash Pick Up Service	244,007	264,649	261,087	-3,562
404210-6043	Solid Waste Management	259,169	311,967	334,911	22,944
404210-6044	Litter Control	113	5,000	5,000	0
404210-6045	Recycling	10,390	10,000	11,117	1,117
404210-8212	Landfill Improvements/Closure	0	0	0	0
404210-8217	Tire Disposal Fee	11,310	12,500	12,102	-398
Total Department		1,021,966	1,137,862	1,160,408	22,546

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
404310-1100	Compensation	70,275	74,593	78,321	3,728
404310-1300	Part-time Help	0	0	0	0
404310-2100	FICA	5,299	5,707	5,992	285
404310-2210	Retirement Insurance	10,049	9,892	10,386	494
404310-2310	Health Insurance	14,826	19,132	21,851	2,719
404310-2400	Group Life Insurance	942	1,000	1,050	50
404310-3310	Maintenance	57,031	100,000	130,000	30,000
404310-5110	Electricity	29,283	33,000	35,000	2,000
404310-5130	Water & Sewer	4,259	4,500	5,000	500
404310-5230	Telephone	457	600	600	0
404310-5301	Boiler Fees	0	0	0	0
404310-5304	Building Insurance	0	0	0	0
404310-5510	Travel	0	0	0	0
404310-5540	Travel & Education	0	0	0	0
404310-5620	Cedar Creek Permit	0	0	0	0
404310-6005	Cleaning Supplies	3,000	5,000	5,000	0
404310-6008	Gas & Oil	21,531	30,000	35,000	5,000
404310-8202	Capital Outlay	0	150,000	0	-150,000
404310-8205	Capital Outlay Vehicle Lease			9,932	9,932
Total Department		216,953	433,424	338,132	-95,292

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Line Item	Description	Actual	Budget	Budget	Difference
		FY 2022	FY 2023	FY 2024	FY 2024 vs. FY 2023
404600-1100	Compensation	50,632	37,128	43,680	6,552
404600-1300	Part-time Help	0	22,500	22,500	0
404600-2100	FICA	3,865	4,562	5,063	501
404600-2210	Retirement	4,747	4,899	6,164	1,265
404600-2310	Health Insurance	6,757	9,507	10,867	1,360
404600-2400	Group Life Insurance	420	498	586	88
404600-5230	Telephone	0	0	0	0
Total Department		66,421	79,094	88,860	9,766

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
405110-5610	Contributions to Health Dept.	100,592	109,044	125,055	8,452
405110-6004	Dental Programs	0	0	0	0
405110-6008	Gas & Oil	0	0	0	0
	Total Department	100,592	109,044	125,055	8,452

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Line Item	Description	Actual	Budget	Budget	Difference
		FY 2022	FY 2023	FY 2024	FY 2024 vs. FY 2023
405220-5620	Contributions to Mental Health	33,924	36,326	33,924	-2,402
405220-5621	Parent Empowerment Program	0	0	0	0
Total Department		33,924	36,326	33,924	-2,402

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
405260-5670	Crime Prevention Carryover	0	0	0	0
405260-5671	Riverside Health Center	0	0	0	0
405260-5673	Central Shenandoah Emergency	0	0	0	0
405260-5674	Local Emergency Planning Commission	0	0	0	0
405260-5675	Safehome Systems, Inc.	4,500	4,500	4,500	0
405260-5676	Senior Navigator	1,500	1,500	1,500	0
405260-5678	Total Action for Progress	2,000	2,000	2,000	0
405260-5679	Valley Program for Aging	66,155	66,155	66,155	0
405260-5680	Valley Assc. Independent Living	2,000	2,000	2,000	0
405260-5698	Public Welfare	0	0	0	0
Total Department		76,155	76,155	76,155	0

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Line Item	Description	Actual	Budget	Budget	Difference
		FY 2022	FY 2023	FY 2023	FY 2023 vs. FY 2022
406800-5687	Mountain Gateway Comm. College	5,749	6,000	6,000	0
	Total Department	5,749	6,000	6,000	0

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
407110-1100	Compensation	150,761	160,214	168,104	7,890
407110-1300	Part-time Help	26,249	44,022	52,962	8,940
407110-2100	FICA	13,782	15,625	16,912	1,287
407110-2210	Retirement Insurance	21,889	21,495	22,809	1,314
407110-2310	Health Insurance	22,538	28,637	32,716	4,079
407110-2400	Group Life Insurance	1,984	2,146	2,221	75
407110-3310	Maintenance	29,638	30,300	30,300	0
407110-3600	Advertising	1,540	2,500	2,500	0
407110-5110	Electricity	12,946	15,000	15,000	0
407110-5130	Water & Sewer	4,004	5,000	5,000	0
407110-5210	Postage	0	300	300	0
407110-5230	Telephone	5,321	6,200	6,200	0
407110-5540	Travel & Education	6,883	9,000	9,000	0
407110-5808	Donations Expended for P&R	2,762	0	0	0
407110-5809	Donations Celebrations Comm.	2,000	0	0	0
407110-5810	Wings and Wheels	16,282	12,000	12,000	0
407110-6001	Office Supplies	1,373	3,000	2,000	-1,000
407110-6005	Pool Supplies	16,609	16,000	16,000	0
407110-6009	Maintenance of Vehicles	6,105	3,000	3,000	0
407110-6046	Umpires and Officials	12,340	15,000	15,000	0
407110-6047	Recreation Supplies	23,704	23,000	25,000	2,000
407110-6048	Senior Operations	2,500	2,500	2,500	0
407110-6049	Special Programs	21,170	32,000	22,000	-10,000
407110-6050	Sports Camp	0	4,000	4,000	0
407110-8201	Capital Outlay Equipment	0	0	12,500	12,500
407110-8202	Capital Outlay	0	58,000	0	-58,000
Total Department		402,380	508,939	478,024	-30,915



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
407310-5696	Library Contributions	151,393	156,963	156,963	0
407310-8202	Capital Outlay	0	0	0	0
	Total Department	151,393	156,963	156,963	0

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
	Salaries and Benefits	0	0	218,000	218,000
	Office and Administration	0	0	39,000	39,000
	Digital Marketing	0	0	57,600	57,600
	Website	0	0	41,900	41,900
	Research	0	0	18,000	18,000
	Brand	0	0	12,500	12,500
	Ad Design	0	0	13,000	13,000
	Marketing Materials - Visitors Guide	0	0	14,200	14,200
	Print Ads	0	0	46,800	46,800
	Social Channels	0	0	23,600	23,600
	PR and Communications	0	0	56,000	56,000
	Visitor Services	0	0	13,600	13,600
	ARPA Marketing and Advertising	0	0	122,250	122,250
		0	250,000	676,450	426,450

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
408110-1100	Compensation	13,660	15,000	15,000	0
408110-2100	FICA	675	1,148	1,148	0
408110-5230	Telephone (Toll-Free)	6,447	7,000	7,000	0
408110-5540	Travel & Education	0	3,500	3,500	0
408110-5690	Planning Ind. Development	0	0	0	0
408110-5691	Chamber of Commerce	14,000	18,000	18,000	0
408110-5694	Meals on Wheels	0	0	0	0
408110-5810	Dues & Subscriptions	0	500	500	0
408110-6054	Matching Grants	0	0	0	0
408110-6055	Bath County Arts Association	9,000	9,000	9,000	0
408110-6056	Bath County After Prom	1,000	1,000	1,000	0
408110-6057	Bath County Historical Society	5,000	5,000	5,000	0
408110-6058	Blue Ridge Legal Services	759	759	759	0
408110-6059	Central Shenandoah Planning District	14,520	19,483	19,753	270
408110-6061	VHDA Planning Grant	0	0	0	0
408110-6062	Mountain Valley Players	0	0	0	0
408110-6064	Shenandoah Valley Partnership	8,004	8,004	8,004	0
408110-6065	Talking Book Center	500	500	500	0
408110-6066	VA Institute of Government	500	635	635	0
408110-6067	Skelton 4H Conference Center	1,000	1,000	1,000	0
408110-8231	Broadband CARES Act	0	0	0	0
408110-6069	Housing Grants	0	0	0	0
408110-6071	Program Income	6,730	0	0	0
408110-6072	Thomastown CIG	0	0	0	0
408110-6073	Pinehurst CIG 10-07 Rehab Re	0	0	0	0
408110-6074	Bear Dumpster Grant	0	0	0	0
408110-8218	Blighted Structures	0	0	0	0
408110-8219	Web/GIS Maintenance	3,000	3,000	3,000	0
408110-8223	Airport	0	0	0	0
408110-8224	Valley Special Needs	0	0	0	0
408110-8225	Millboro Special Needs	0	0	0	0
408110-8226	High School Special Needs	0	0	0	0
408110-8229	Special Needs Materials	0	0	0	0
408110-8227	Stormwater Grant	0	0	0	0
408110-8230	Historic District	0	0	0	0
408110-8231	Broadband CARES Act	0	0	0	0
408110-8232	American Recovery Act	0	800,000	0	-800,000
408110-8233	Local Assistance Tribal Consistency				
408110-8233	Fund Childcare Project			557,108	557,108
Total Department		84,795	893,529	650,907	-242,622



Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
409500-1100	Compensation	0	0	0	0
409500-2100	FICA	0	0	0	0
409500-2210	Retirement Insurance	0	0	0	0
409500-2310	Health Insurance	0	0	0	0
409500-2400	Group Life Insurance	0	0	0	0
409500-3600	Advertising	0	0	0	0
409500-3606	Meetings	0	0	0	0
409500-5210	Postage	0	0	0	0
409500-5510	Mileage	0	0	0	0
409500-5540	Travel & Education	0	0	0	0
409500-5810	Dues	0	0	0	0
409500-6001	Office Supplies	0	0	0	0
409500-8220	EDA Small Business Grant	15,000	30,000	0	-30,000
409500-8221	COVID-19 Small Biz Grant	0	0	0	0
Total Department		15,000	30,000	0	-30,000

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
408240-1100	Compensation	109,662	87,933	105,000	17,067
408240-1300	Part time help	0	23,998	25,000	1,002
408240-2100	FICA	8,357	8,563	9,945	1,382
408240-2210	Retirement Insurance	12,208	11,185	13,923	2,738
408240-2400	Group Life Insurance	1,144	1,178	1,407	229
408240-5689	Contribution MSWCD	3,000	3,000	3,000	0
408240-6051	Programs	19,200	24,200	19,200	-5,000
Total Department		153,572	160,057	177,475	17,418

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
408350-5230	Telephone	893	1,000	1,000	0
408350-5689	Contribution VPI Extension B	50,890	62,071	71,527	9,456
408350-6013	Education Supplies	550	750	750	0
408350-6056	4-H Program	3,000	3,000	3,000	0
Total Department		55,333	66,821	76,277	9,456

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
408550-7012	VJCCA - Purchased Services	6,585	6,585	6,585	0
	Total Department	6,585	6,585	6,585	0

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
409110-0008	DMV Expenditures	1,466	2,500	2,500	0
409110-0009	Service Charge for BB&T Bank	-120	0	0	0
409110-0010	Judicial Sale - Attorney & Advertising	0	0	0	0
Total Department		1,346	2,500	2,500	0

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
409120-2500	Workman's Comp Insurance	40,223	43,300	45,000	1,700
409120-2600	Unemployment Compensation	3,698	10,000	10,000	0
409120-2831	Liability Insurance	32,037	32,844	33,000	156
409120-2832	VA Risk	1,669	1,669	1,669	0
409120-2833	Volunteer Insurance	31,002	28,143	30,000	1,857
409120-2834	DMV Stops	5,616	5,000	5,000	0
409120-6057	Reserve for Operating	0	0	0	0
409120-6058	Contingencies	0	115,000	150,000	35,000
409120-8202	Capital Outlay	0	0	0	0
409120-8204	Line of Duty	16,902	16,902	16,902	0
405310-5714	Tax Relief for the Elderly	82,612	85,917	85,917	0
Total Department		213,760	338,775	377,488	38,713

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
409310-9203	Transfer to County Schools	7,311,811	8,150,992	8,751,551	600,559
409310-9204	Transfer to Fund 4 VPA Fund	91,915	194,629	227,282	32,653
409310-9205	Transfer to Cafeteria	300,000	432,097	446,297	14,200
409310-9219	Transfer to CSA Fund	86,894	200,000	210,022	10,022
Total Department		7,790,621	8,977,718	9,635,152	657,434

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
409410-8205	Hot Springs VFA	0	0	550,000	550,000
409410-8209	Burnsville Fire & Rescue	0	265,000	0	-265,000
409410-8270	High School Parking Lot	0	0	0	0
409410-8271	BCHS Baseball Field	723,444	0	0	0
409410-8272	BCHS Gym HVAC	0	0	0	0
409410-????	Millboro Paving		133,082		-133,082
409410-8274	Bolar Fire Department	0	0	0	0
409410-8355	BCHS Fuel Tanks	108,234	0		0
409410-8273	Bolar Fire Department	25,000	25,000		-25,000
409410-8302	Millboro Volunteer Fire Assc.	67,600	67,600	0	-67,600
409410-8341	Mountain Grove VFD	52,500	52,500		-52,500
409410-8349	Hot Springs Rescue Squad	15,333	0		0
409410-8348	Capital Projects/Wastewater land acqui	0	0	0	0
409410-8295	Courthouse Columns	46,438	0	0	0
409410-8350	Voting Equipment	0	0	0	0
409410-8271	BCHS Regrading	0	0	0	0
Total Department		1,038,550	543,182	550,000	6,818

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Line Item	Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs FY 2023
409510-9140	Bath County High School	1,088,962	0	0	0
	Total Department	1,088,962	0	0	0

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Description		Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
Revenues					
032401-0004	Foster Care	0	0	0	0
032401-0005	VPA Administration	522,645	529,175	566,153	36,978
032401-0009	Age & Disabled	5,840	3,053	1,600	-1,453
032401-0011	Purchased Services	25,920	32,358	27,774	-4,584
032401-0018	Subsidized Adoption	68,823	71,040	42,496	-28,544
032401-0019	Child Care	100,000	100,000	135,918	35,918
033020-0001	Federal Revenue	0	0		0
Total Revenues		723,228	735,626	773,941	38,315
Transfers In From General Fund					
034105-0001	Transfers In From General Fund	158,371	194,627	227,282	32,655
Total Transfers In From General Fund		158,371	194,627	227,282	32,655
Total Resources		881,599	930,253	1,001,223	70,970
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Expenditures					
057100-2300	Subsidized Adoption	68,823	71,040	42,496	-28,544
405311-1000	Administration	674,871	34,613	45,300	10,687
405311-1100	Compensation	0	472,895	735,052	262,157
405311-1101	Part-time	0	17,284		-17,284
405311-2100	FICA	0	34,617		-34,617
405311-2210	VRS	0	63,547		-63,547
405311-2310	Health	0	81,829		-81,829
405311-2410	Group Life	0	5,832		-5,832
405312-1100	Compensation	0	7,700	8,044	344
405312-2100	FICA	0	344		-344
405322-1000	Age & Disabled	7,300	3,816	2,000	-1,816
405323-1000	Purchased Services	30,605	36,736	32,413	-4,323
405324-1000	Child Care	100,000	100,000	135,918	35,918
Total Expenditures		881,599	930,253	1,001,223	70,970



Description		Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs FY 2023
Revenues					
031899-0075	Refund to Foster Care	0	0	0	0
032401-0005	FY94 Administrative Allocation	10,787	0	0	0
032401-0006	State Reimbursement FY94 Mandated	139,560	18,851	19,351	500
032401-0007	State & Local Foster Care	0	0	0	0
033301-0001	Federal CSA SSBG	0	0	0	0
Total Revenues		150,347	18,851	19,351	500
Transfers In					
034105-0001	Transfers In From General Fund	164,120	200,000	204,076	4,076
Total Transfers In From VPA Fund		164,120	200,000	204,076	4,076
Total Resources		314,467	218,851	223,427	4,576
Expenditures					
19-331899-75	Refund to Foster Care		0	0	0
19-3-32401-7	State and Local Foster Care Payment	0	0	0	0
405300-1000	Residential Public Mandated	(2,288)	0	0	0
405300-1001	Residential Private Mandated	0	0	0	0
405300-1002	Nonresidential Public Mandated	299,988	0	0	0
405300-1003	Nonresidential Private Mandated	0	0	0	0
405300-1007	Nonresidential Private Non-Mandated	0	0	0	0
405300-1008	Administrative Costs	16,767	18,851	23,427	4,576
405300-1009	CSA Pool Expenditures	0	200,000	200,000	0
Total Expenditures		314,467	218,851	223,427	4,576



Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs. FY 2023
Revenues				
Unallocated Reserves	1,259,506	200,000	200,000	0
5% Historic TOT Tax	1,501,887	1,000,000	1,500,000	500,000
Total Revenues	2,761,393	1,200,000	1,700,000	500,000
Expenditures				
EDA Economic Incentive Grant Program	0	1,200,000	1,700,000	500,000
Total Expenditures	0	1,200,000	1,700,000	500,000
Reserves	901,724	-	-	-

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Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs FY 2023
Revenues				
Unallocated Reserves	55,813	0	0	0
Lodgers Tax	185,036	250,237	250,000	-237
Other -ARPA VTC Grant	0	0	122,250	122,250
Total Revenues	240,849	250,237	372,250	122,013
Expenditures				
409400-1100 Compensation	0	0	0	0
409400-2100 FICA	0	0	0	0
409400-2210 Retirement Insurance	0	0	0	0
409400-2310 Health Insurance	0	0	0	0
409400-2400 Group Life	0	0	0	0
409400-3150 Professional Services	98,385	60,000	0	-60,000
409400-3600 Marketing	122,849	86,739	0	-86,739
409400-3601 VTC Center	0	0	0	0
409400-3602 Initiatives	0	0	0	0
409400-3603 Events	0	1,500	0	-1,500
409400-3604 Pubs/Printing	12,689	6,800	0	-6,800
409400-3605 Visit Bath County	0	500,000	350,077	-149,923
409400-5210 Postage	2,000	0	0	0
409400-5230 Telephone	312	0	0	0
409400-5510 Travel/Mileage	464	0	0	0
409400-5540 Travel/Conference	893	0	0	0
409400-5810 Dues	0	0	0	0
409400-6001 Office Supplies	1,897	0	0	0
409400-6012 Books and Subscriptions	0	0	0	0
409400-8202 Capital Outlay	0	0	0	0
409400-8219 Web/GIS	0	0	0	0
409400-9998 Reserve	0	0	0	0
Total Expenditures	239,989	655,039	350,077	-304,962
Reserves	70,555	-	-	-

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Description	Actual FY 2022	Budget FY 2023	Budget FY 2024	Difference FY 2024 vs FY 2023
Revenues				
Unallocated Reserves	0	0	0	0
Lodgers Tax	185,036	250,237	200,000	-50,237
Other	0	0	0	0
Total Revenues	185,036	250,237	200,000	-50,237
Expenditures				
409400-1100 Compensation	0	0	0	0
409400-2100 FICA	0	0	0	0
409400-2210 Retirement Insurance	0	0	0	0
409400-2310 Health Insurance	0	0	0	0
409400-2400 Group Life	0	0	0	0
409400-3150 Professional Services	1,800	0	0	0
409400-3300 Maintenance/Operating	15,800	0	0	0
409400-3600 Advertising	0	0	0	0
409400-3602 Initiatives	0	0	0	0
409400-3603 Events	35,800	30,000	30,000	0
409400-3604 Pubs/Printing	0	0	0	0
409400-3605 Visit Bath County	0	500,000	454,373	-45,627
409400-5210 Postage	0	0	0	0
409400-5230 Telephone	0	0	0	0
409400-5510 Travel/Mileage	0	0	0	0
409400-5540 Travel/Conference	695	0	0	0
409400-5810 Dues	0	0	0	0
409400-6001 Office Supplies	292	0	0	0
409400-6012 Books and Subscriptions	0	0	0	0
409400-6022 Software Development	0	0	0	0
409400-8202 Capital Outlay	0	0	0	0
409400-8219 Web/GIS	0	0	0	0
409400-9998 Reserve	0	170,000	0	-170,000
Total Expenditures	55,387	700,000	484,373	-215,627
Reserves	1,472,082	-	-	-

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