



# **County of Amelia**

## **Amelia County Fiscal Year 2023 Budget**



### **Adopted Version**

Last updated 04/28/22





# TABLE OF CONTENTS

<b>Introduction .....</b>	<b>4</b>
Transmittal Letter .....	5
Welcome to the County of Amelia .....	5
Organization Chart .....	6
Fund Structure .....	7
Basis of Budgeting .....	8
Financial Policies .....	9
Budget Process .....	10
Demographics .....	11
<b>Budget Overview .....</b>	<b>15</b>
Executive Overview .....	16
Strategic Plan .....	17
Short-term Factors .....	17
Priorities & Issues .....	17
Personnel Changes .....	18
Tax Rates .....	19
History of Adopted Budgets .....	20
<b>Fund Summaries .....</b>	<b>21</b>
County-wide Budget .....	22
All School Funds .....	27
General Funds .....	33
School Operating Fund .....	44
Textbook Fund .....	49
Cafeteria .....	52
Capital Improvement Funds .....	55
Special Revenue Funds .....	59
Fiduciary Funds .....	64
Sanitary District Fund .....	68
<b>Funding Sources .....</b>	<b>74</b>
County-Wide Funding Sources .....	75
<b>Departments .....</b>	<b>78</b>
Animal Control .....	79
Board of Supervisors .....	82
Building Inspections .....	85
Children's Services Act .....	88
Clerk of the Circuit Court .....	90
Commissioner of Revenue .....	93
Commonwealth's Attorney .....	96
Community Organization Contributions .....	99
County Administration .....	101
County/City Operated Institution .....	104
Court Services Unit .....	106
DMV Services .....	108
Economic Development .....	111
Emergency Management .....	114
Environmental Services .....	117
Extension Service .....	120
Finance .....	122
General District Court .....	125
Independent Auditor .....	128
Information Technology .....	130
Legal Services .....	133
Library .....	135
Operating Capital .....	138
Parks and Recreation .....	140



Planning .....	144
Public Works .....	147
Registrar / Electoral Board .....	151
Rescue Squad .....	155
School Board Local Contribution .....	157
Sheriff .....	160
Social Services .....	164
Treasurer .....	166
Victim Witness .....	169
Volunteer Fire Dept .....	172
<b>Capital Improvements .....</b>	<b>175</b>
One year plan .....	176
Multi-year plan .....	177
Capital Improvement Included in FY23 Budget .....	178
<b>Debt .....</b>	<b>179</b>
Government-wide Debt .....	180
Debt by Type Overview .....	181
<b>Appendix .....</b>	<b>182</b>
Glossary .....	183



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# INTRODUCTION

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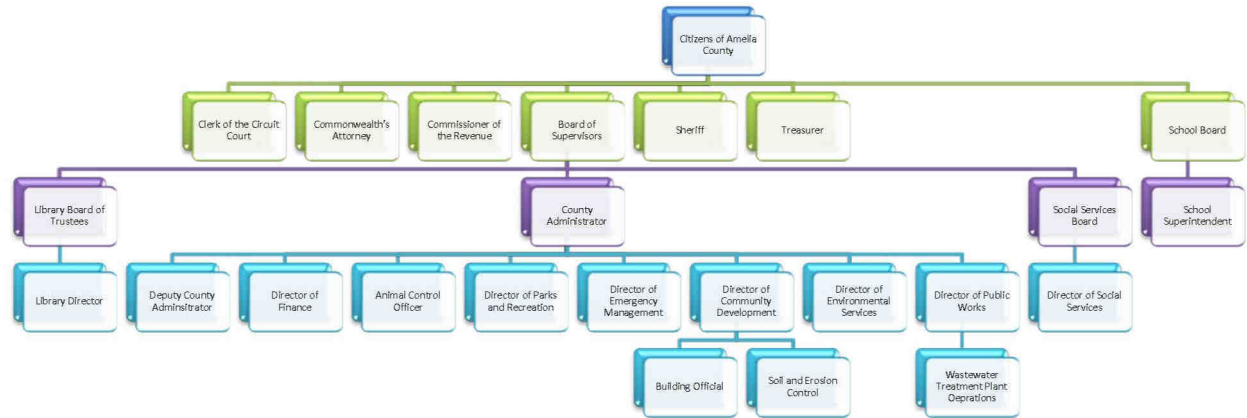
## **Welcome to the County of Amelia**



County of Amelia, Virginia is governed by an elected five member Board of Supervisors. The County provide a full range of services for its citizens. These services include police and fire protection, sanitation services, recreational activities, cultural events, education, and social services.

Amelia County is well positioned for the future, geographically and economically. Just 35 miles southwest of the State Capital of Richmond, Amelia County affords its residents and businesses the best of both worlds. A strong rural community with a thriving agricultural industry, conveniently located within close proximity to retail shops, entertaining and fine dining, museums and other cultural attractions, as well as the best doctors and hospitals along the east coast.

# Amelia County Organizational Chart



## Fund Structure

There are three groups of funds for which financial statements are prepared—governmental, proprietary, and fiduciary. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. In Amelia, these include accounts such as scholarship funds. Governmental funds account for everything else. This is where the primary governmental services can be found—police, fire, social services, sanitation, and so on. There are five types of governmental funds:

- The *general fund* is a government's basic operating fund and accounts for everything not accounted for in another fund.
- *Special revenue funds* are intended to be used to report specific revenue sources that are limited to being used for a particular purpose, such as transportation aid. In practice, governments also use them to report all the financial activities associated with a single function such as road maintenance. Amelia County's special revenue funds include Cash proffers, IPR Grant, Courthouse Security, Amelia County Cleanup Program, Library Expansion, Sheriff's forfeited assets, and Commonwealth Attorney's forfeited assets.
- *Debt service funds* account for the repayment of debt. If a government is accumulating resources for the purpose of making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other governmental funds. Furthermore, debt transactions associated with proprietary and fiduciary activities are accounted for in those funds. Amelia County does not have a debt service fund, as it pays all debt from its general and proprietary (Water and Sewer) funds.
- *Capital projects funds* account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads. Governments are not required to account for all capital expenditures in this fund type, however, and therefore it may also appear in the general fund or even special revenue funds.
- *Permanent funds* account for resources that cannot be expended, but must be held in perpetuity. Generally, these resources are invested and a government may spend the earnings, often for a purpose specified by the provider of the resources. Amelia County does not have a permanent fund.



## **Basis of Budgeting**

Amelia County's budget is completely based on the modified accrual basis of accounting, with the exception of its Water and Sewer Fund, which is a proprietary fund and based on the full accrual basis of accounting. Whereas full accrual contains all inflows and outflows of economic resources, short and long-lived assets, and short and long-term liabilities, the governmental fund financial statements generally have a short-run perspective. Governmental fund assets generally are expected to be used or liquidated within a year and governmental fund liabilities are normally expected to be repaid or satisfied with current resources. Governmental fund revenues are those collected within the year or soon enough thereafter that they can be used to finance current-year expenditures. Expenditures represent the use or expected use of current financial resources.







# Budget Timeline



# Population Overview



TOTAL POPULATION

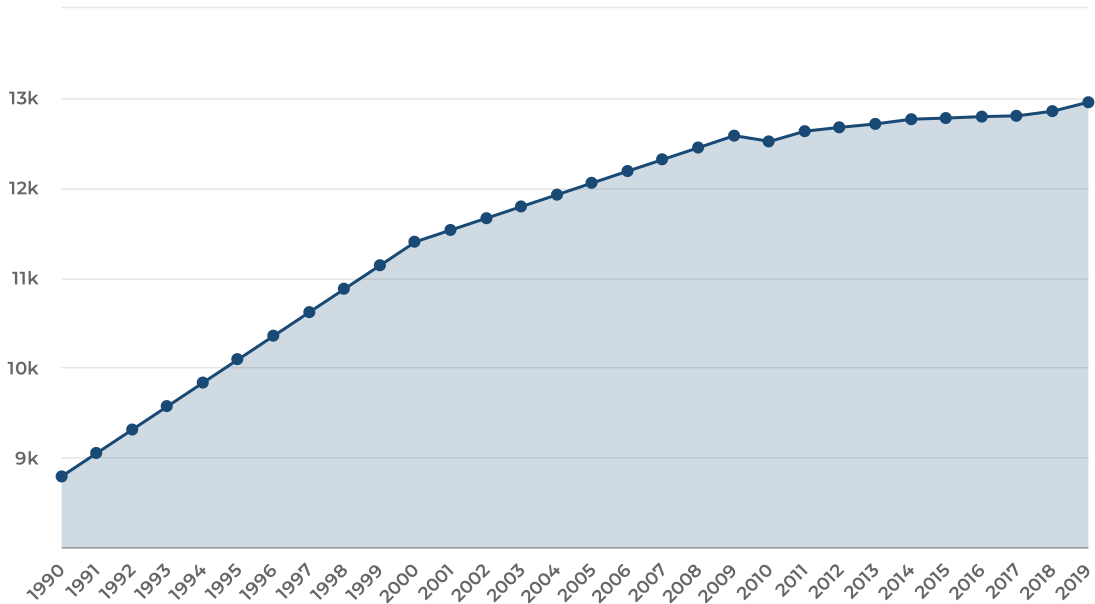
12,953

▲ .8%  
vs. 2018

GROWTH RANK

22 out of 96

Counties in Virginia



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



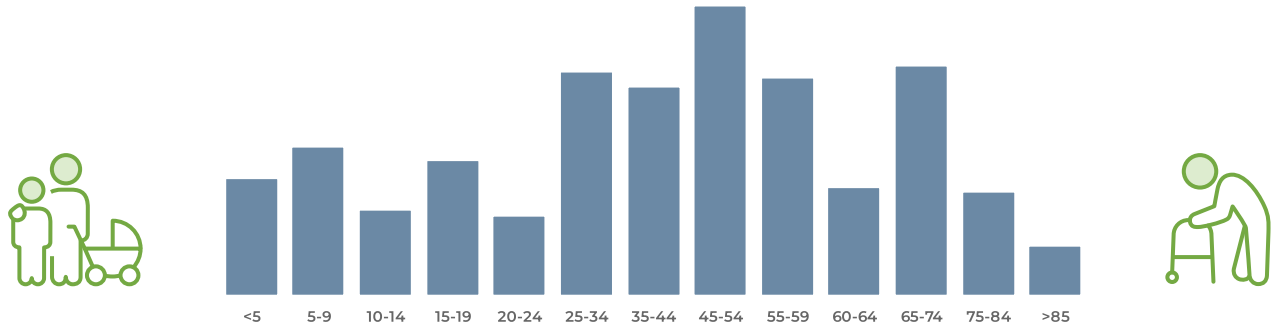
DAYTIME POPULATION

9,350

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

## POPULATION BY AGE GROUP



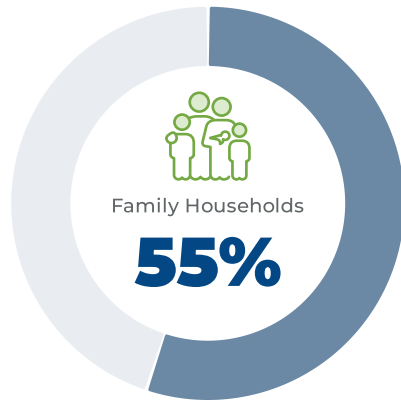
\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

## Household Analysis

TOTAL HOUSEHOLDS

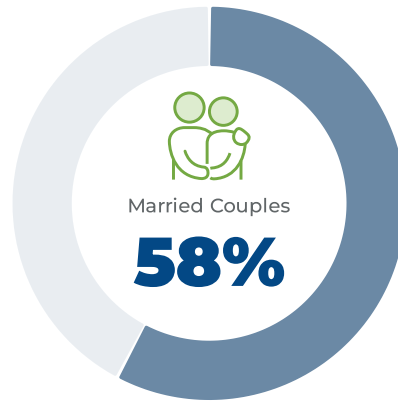
**4,954**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



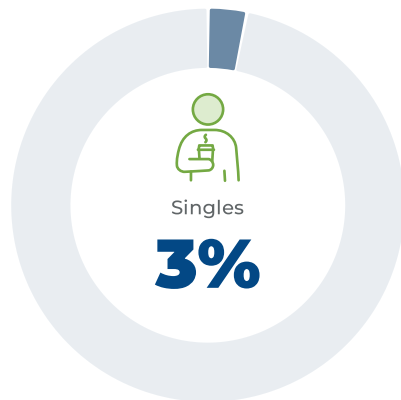
▲ 10%

higher than state average



▲ 14%

higher than state average



▼ 48%

lower than state average



▼ 12%

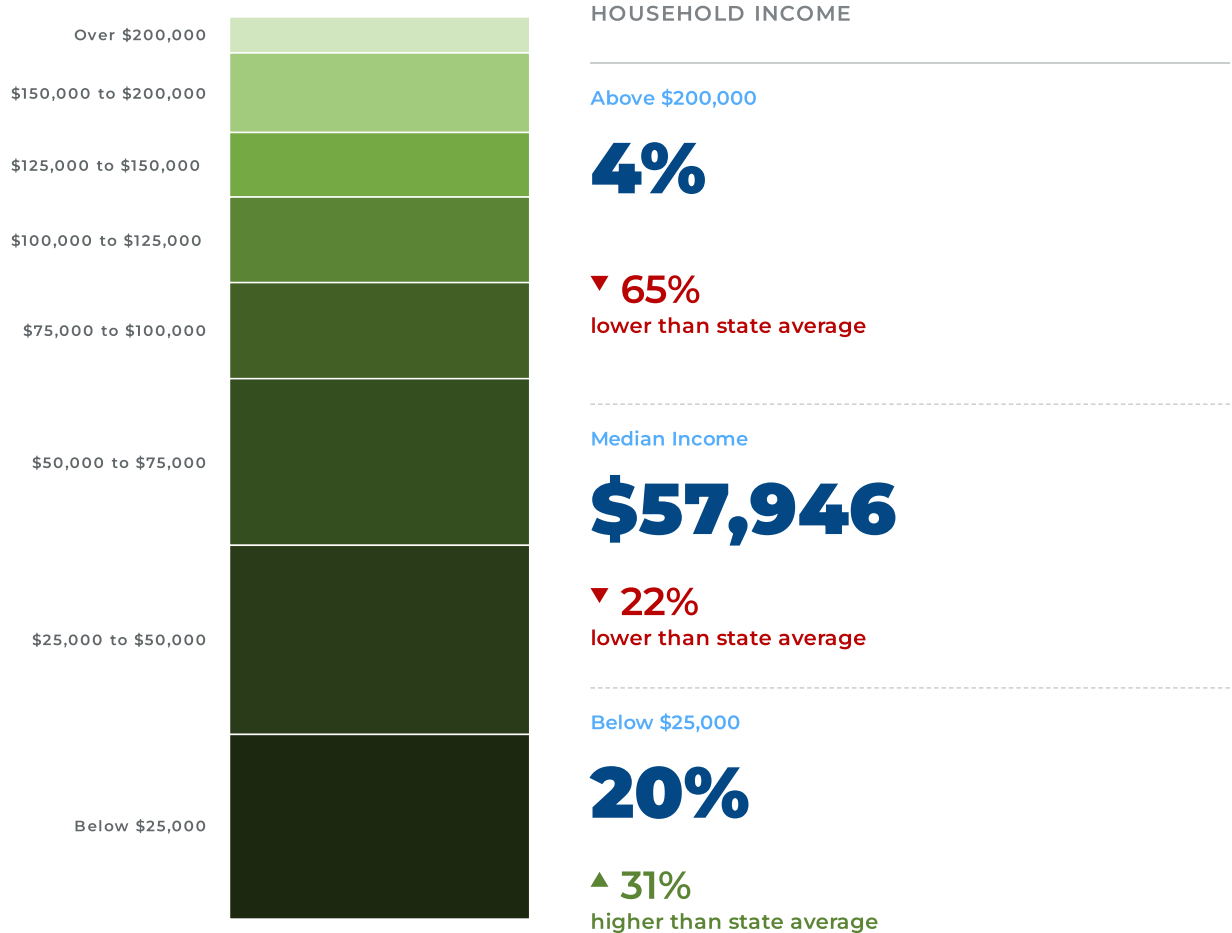
lower than state average

*\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*



## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



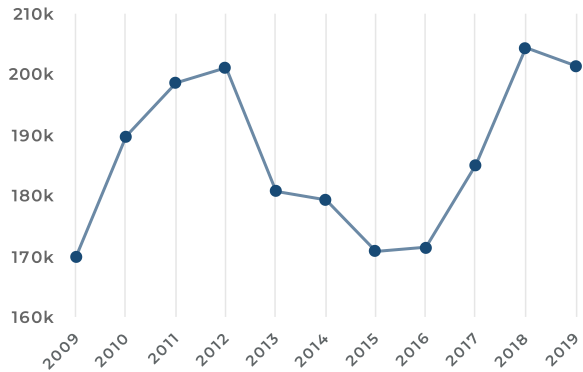
\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



# Housing Overview



2019 MEDIAN HOME VALUE  
**\$201,400**



*\* Data Source: 2019 US Census Bureau*

*(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

## HOME OWNERS VS RENTERS

Amelia State Avg.



## HOME VALUE DISTRIBUTION



*\* Data Source: 2019 US Census Bureau*

*(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

*\* Data Source: 2019 US Census Bureau*

*(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*



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# **BUDGET OVERVIEW**

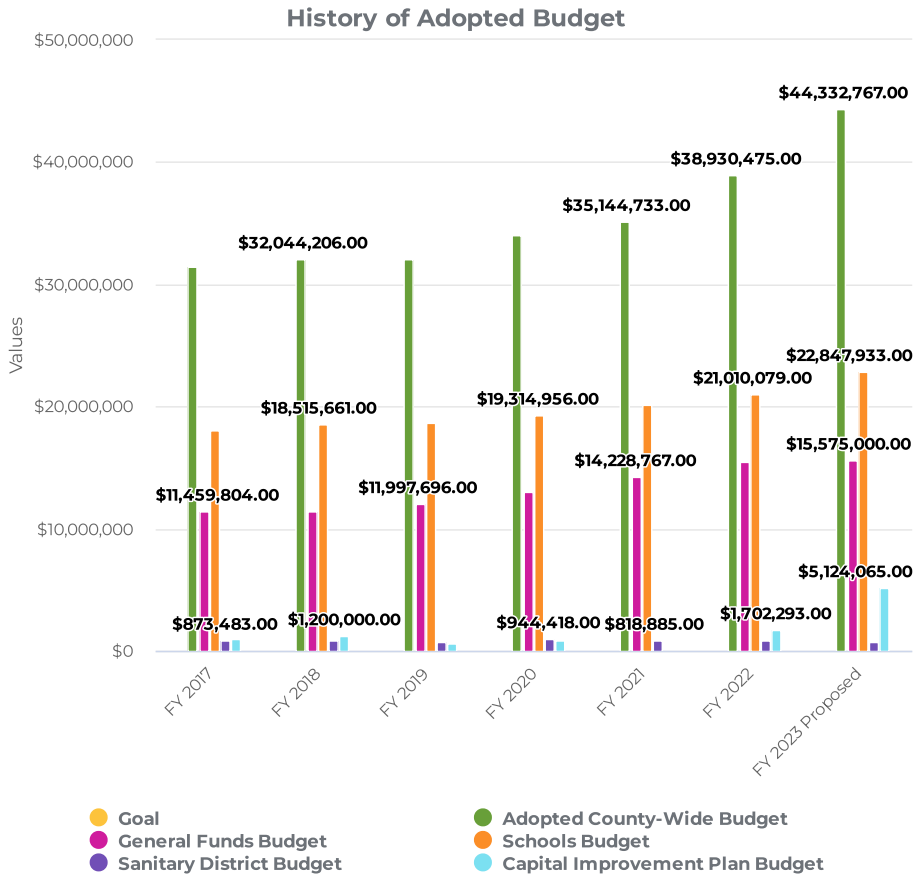
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## Executive Overview

This overview encompasses *all* County funds within the proposed FY 2023 budget, from the general fund, to the Capital Improvement fund, to the Special Revenue funds to the School funds, to the enterprise funds. Any expenditure that occurs, along with its funding source, is included in the information below. Inter-fund transfers are not part of the budget but can be seen within individual fund summaries.

**The proposed FY 2023 budget of \$44,332,767 reflects an increase of \$5,402,292, or 13.9% over the adopted FY 2022 budget.**



## What Makes Up the \$5,402,292 Budget Increase?

Major changes to expenses include:

- 1) \$3,421,772 increase to Capital Improvement Plan budget
- 2) \$1,837,854 increase to School Board budget. (\$646,119 increase in County contribution included in this)
- 3) \$216,000 increase in emergency squad local contribution

These changes net to a total increase of \$5,475,626 and include the largest changes to expenses for the FY23 budget.

Major changes to revenue include:

- 1) \$2,049,234 increase in property taxes due to increased assessed values and upward trends in population/property
- 2) \$1,316,982 increase in school funds' state and federal revenue
- 3) \$673,000 increase in landfill host fees from Waste Management





# Priorities & Issues



## Personnel Changes



## Tax Rates

The FY23 budget is based on a \$0.51 real estate tax rate and a \$2.91 personal property tax rate collected for calendar year 2022. There has been a temporary change in the personal property tax rate from the prior fiscal year due to expected inflation of assessed values of automobiles in the amount of 40% per the Commissioner of Revenue. See the table below for the history of tax rates in Amelia County.

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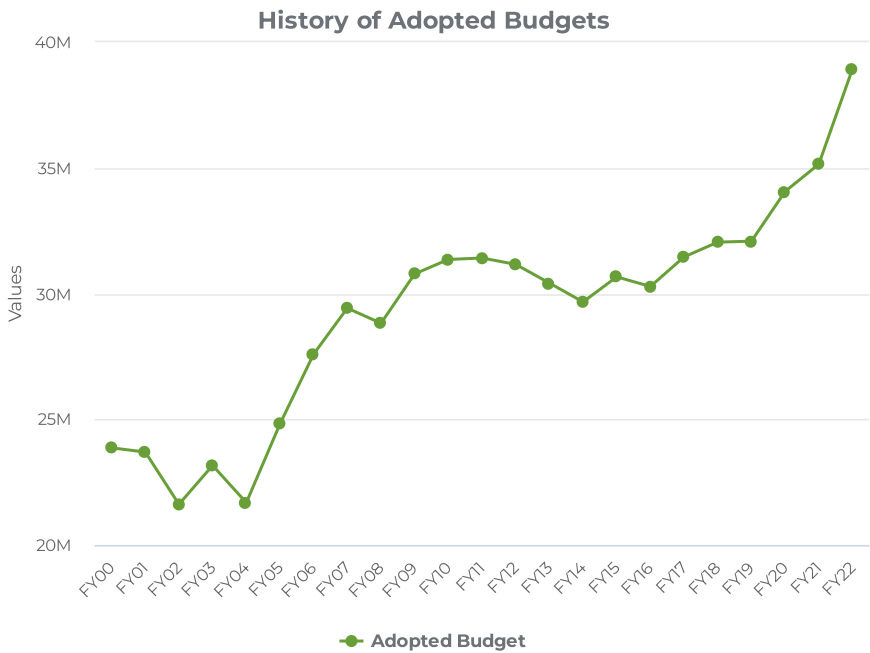
### History

#### Amelia County Tax Rates

Year	Real Estate (Includes Mobile Homes)	Public Service Real Estate	Personal Property (Includes Public Service)	Farm Machinery and Tools	Machinery	Fire and Rescue (Includes Personal Property)
1984	0.48	0.48	2.25	1.60	1.80	-
1985	0.52	0.52	2.40	1.60	1.60	-
1986	0.57	0.57	2.60	1.50	1.60	-
1987	0.67	0.67	3.15	1.40	1.50	-
1988	0.67	0.67	3.15	1.40	1.50	-
1989	0.67	0.67	3.25	1.30	1.40	-
1990	0.67	0.67	3.25	1.20	1.30	-
1991	0.67	0.67	3.25	1.00	1.00	-
1992	0.67	0.67	3.25	1.00	1.00	-
1993	0.67	0.67	3.25	1.00	1.00	-
1994	0.60	0.67	3.25	1.00	1.00	-
1995	0.60	0.67	3.25	1.00	1.00	-
1996	0.60	0.67	3.25	1.00	1.00	-
1997	0.60	0.67	3.25	1.00	1.00	-
1998	0.60	0.60	3.25	1.00	1.00	-
1999	0.60	0.60	3.25	1.00	1.00	-
2000	0.60	0.47	3.25	1.00	1.00	-
2001	0.50	0.50	3.25	1.00	1.00	-
2002	0.50	0.50	3.25	1.00	1.00	-
2003	0.52	0.52	3.50	-	1.00	-
2004	0.52	0.52	3.50	-	1.00	-
2005	0.52	0.52	3.50	-	1.00	-
2006	0.39	0.39	3.50	-	1.00	-
2007	0.43	0.43	4.00	-	1.00	0.50
2008	0.43	0.43	4.00	-	1.00	0.50
2009	0.43	0.43	4.00	-	1.00	0.50
2010	0.43	0.43	4.00	-	1.00	0.50
2011	0.43	0.43	4.00	-	1.00	0.50
2012	0.47	0.47	4.15	-	1.00	0.50
2013	0.47	0.47	4.15	-	1.00	0.50
2014	0.49	0.49	4.15	-	1.00	0.50
2015	0.51	0.51	4.20	-	1.00	0.50
2016	0.51	0.51	4.20	-	1.00	0.50
2017	0.51	0.51	4.20	-	1.00	0.50
2018	0.47	0.47	4.20	-	1.00	0.50
2019	0.48	0.48	4.20	-	1.00	0.50
2020	0.51	0.51	4.15	-	1.00	0.50
2021	0.51	0.51	4.15	-	1.00	0.50



# History of Amelia County's Adopted Budgets



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# **FUND SUMMARIES**

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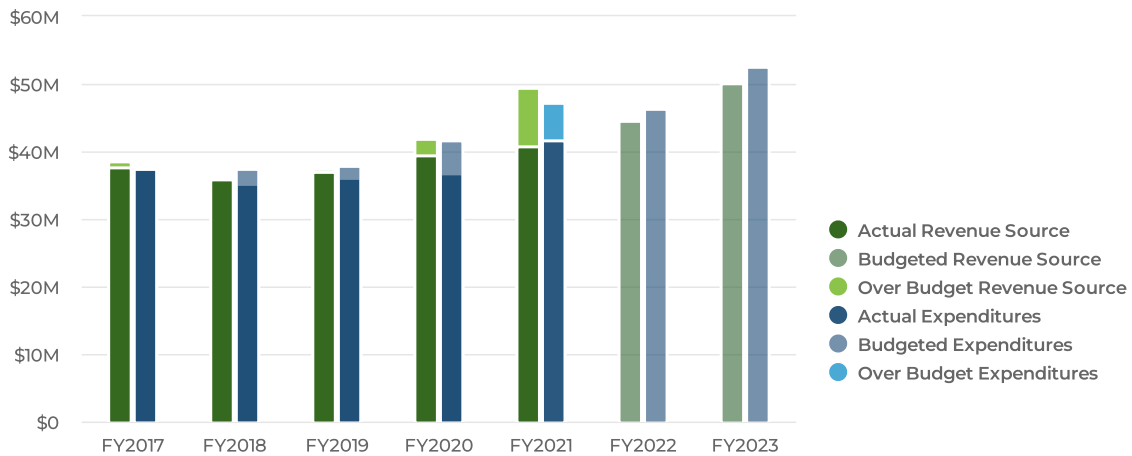


## County-wide Budget

The information below includes all transactions for every fund within the County-wide budget. This includes inter-fund transfers as well, which are not taken into account when advertising the County's official budget, as transfers are not true revenue or expenditures. **To view the advertised budget, please see "Executive Overview" under the "Budget Overview" tab.**

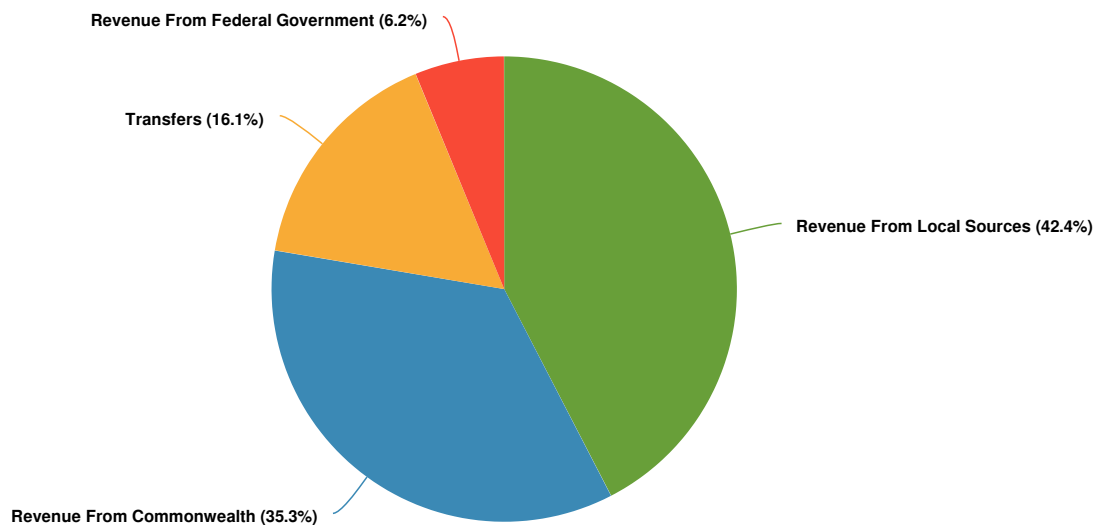
### Summary

The County of Amelia is projecting \$50.12M of revenue in FY2023, which represents a 12.1% increase over the prior year. Budgeted expenditures are projected to be \$52.70M, which represents a 13.7% increase over the prior year.

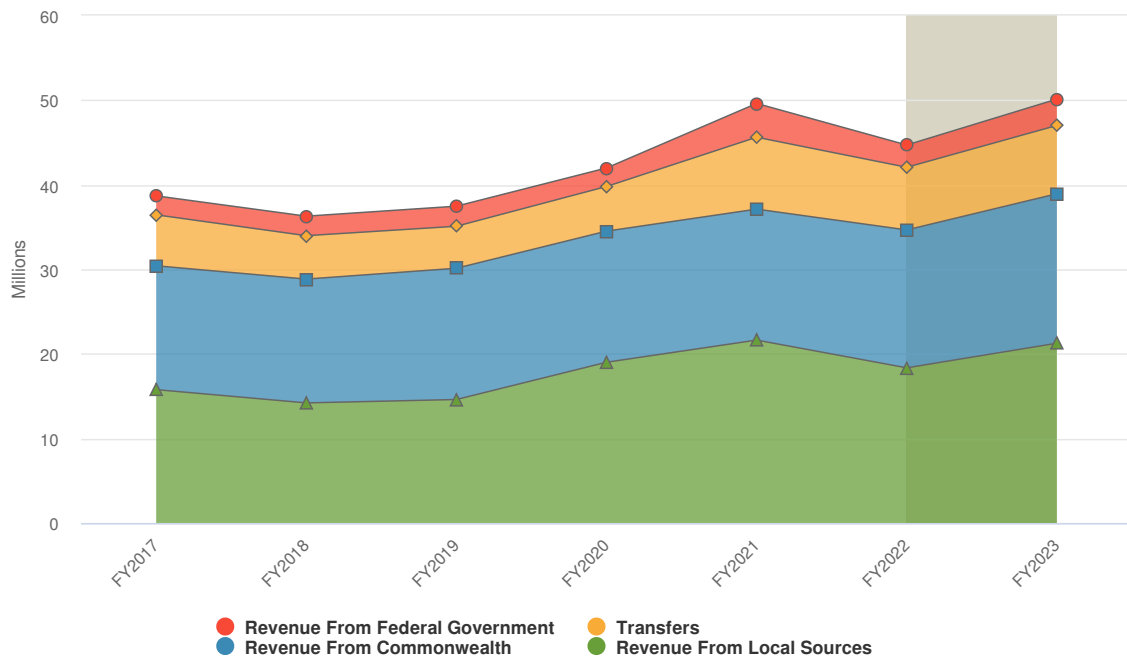


### Revenues by Source

#### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



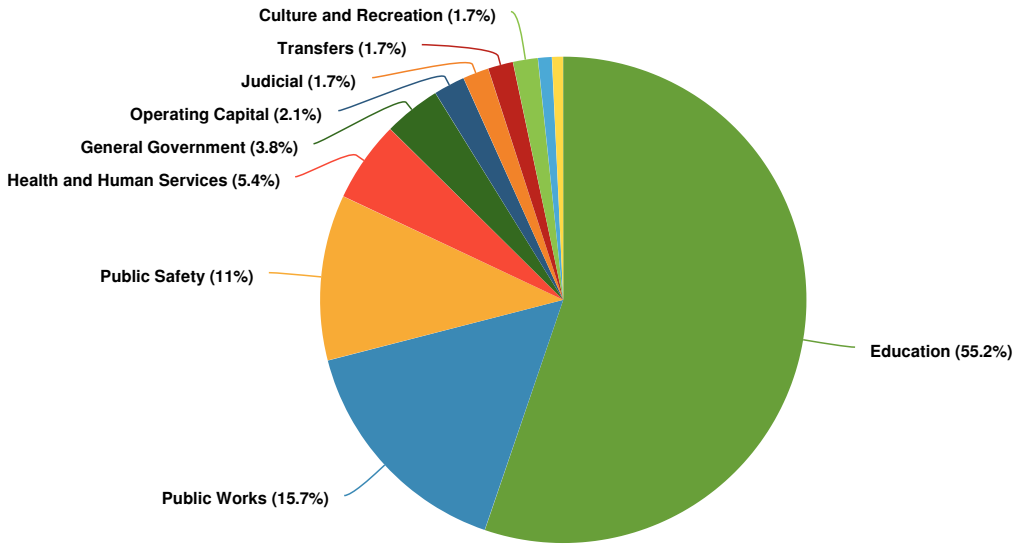
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Revenue From Local Sources	\$19,005,210	\$21,626,588	\$18,345,890	\$21,254,848	15.9%
Revenue From Commonwealth	\$15,505,060	\$15,485,034	\$16,308,070	\$17,674,292	8.4%
Revenue From Federal Government	\$2,188,515	\$3,992,683	\$2,634,250	\$3,114,502	18.2%
Transfers	\$5,280,433	\$8,504,956	\$7,409,627	\$8,078,046	9%
<b>Total Revenue Source:</b>	<b>\$41,979,218</b>	<b>\$49,609,262</b>	<b>\$44,697,837</b>	<b>\$50,121,688</b>	<b>12.1%</b>

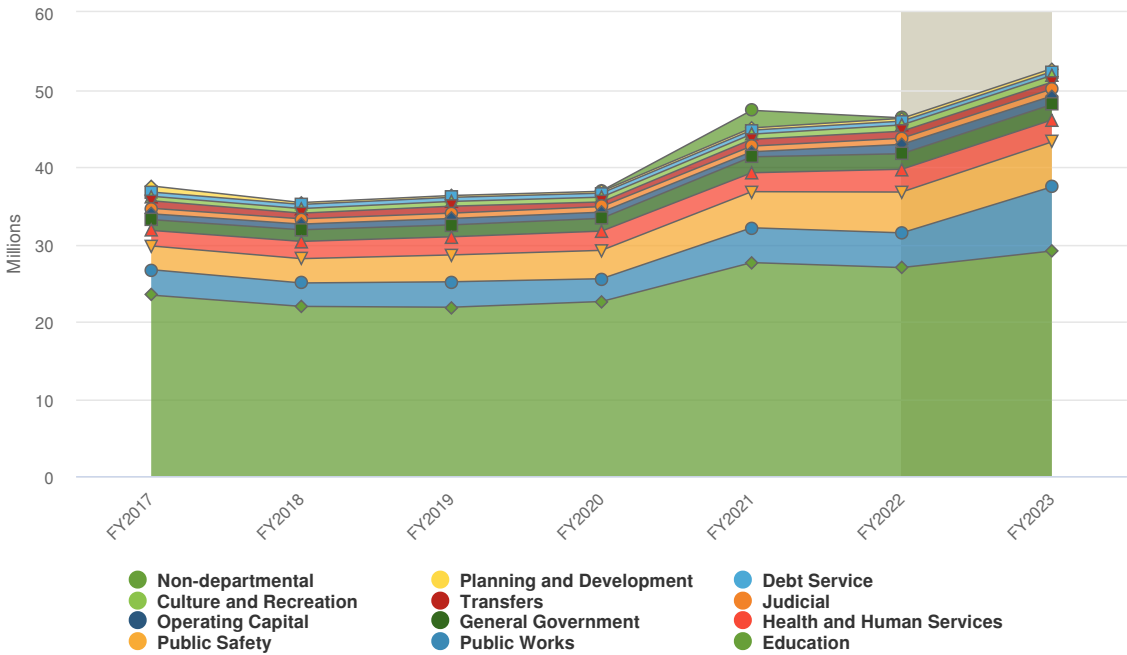


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

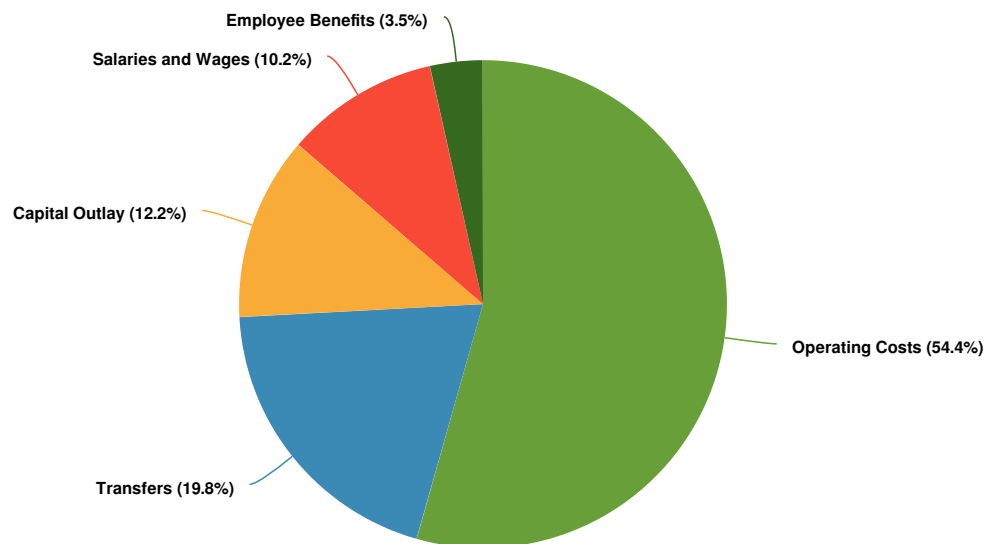




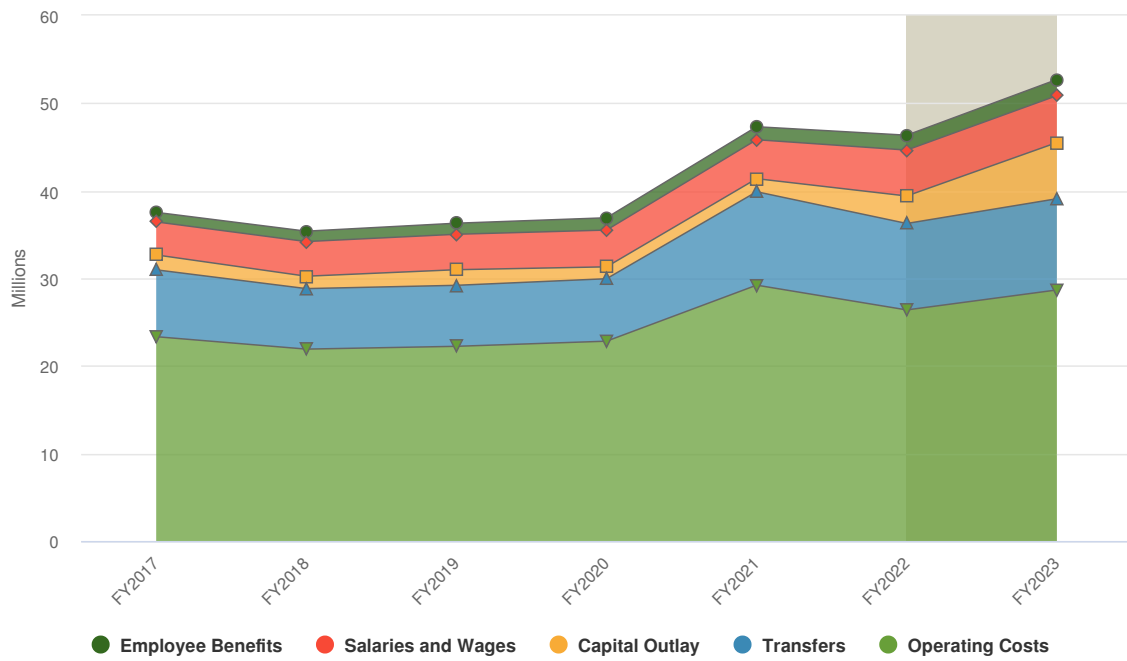
Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
General Government	\$1,651,687	\$2,061,892	\$2,007,047	\$2,000,530	-0.3%
Judicial	\$724,687	\$736,449	\$792,146	\$910,264	14.9%
Public Safety	\$3,669,438	\$4,669,074	\$5,276,586	\$5,809,491	10.1%
Public Works	\$2,946,425	\$4,506,261	\$4,493,722	\$8,297,608	84.6%
Health and Human Services	\$2,488,776	\$2,443,622	\$2,949,403	\$2,838,778	-3.8%
Culture and Recreation	\$622,038	\$667,430	\$811,416	\$869,888	7.2%
Planning and Development	\$241,882	\$290,326	\$355,382	\$388,014	9.2%
Education	\$22,576,564	\$27,609,276	\$26,964,788	\$29,113,453	8%
Transfers	\$595,592	\$879,951	\$908,177	\$886,769	-2.4%
Debt Service	\$517,011	\$515,397	\$497,186	\$487,587	-1.9%
Operating Capital	\$797,936	\$651,469	\$1,209,249	\$1,095,200	-9.4%
Non-departmental	\$76,821	\$2,276,521	\$75,000	\$0	-100%
<b>Total Expenditures:</b>	<b>\$36,908,857</b>	<b>\$47,307,668</b>	<b>\$46,340,102</b>	<b>\$52,697,582</b>	<b>13.7%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Transfers	\$7,133,296	\$10,669,407	\$9,873,655	\$10,417,830	5.5%
Salaries and Wages	\$4,200,508	\$4,450,089	\$5,244,924	\$5,360,445	2.2%
Employee Benefits	\$1,402,114	\$1,481,747	\$1,698,445	\$1,839,951	8.3%
Operating Costs	\$22,815,654	\$29,214,170	\$26,385,236	\$28,665,091	8.6%
Capital Outlay	\$1,357,285	\$1,492,254	\$3,137,842	\$6,414,265	104.4%
<b>Total Expense Objects:</b>	<b>\$36,908,857</b>	<b>\$47,307,668</b>	<b>\$46,340,102</b>	<b>\$52,697,582</b>	<b>13.7%</b>



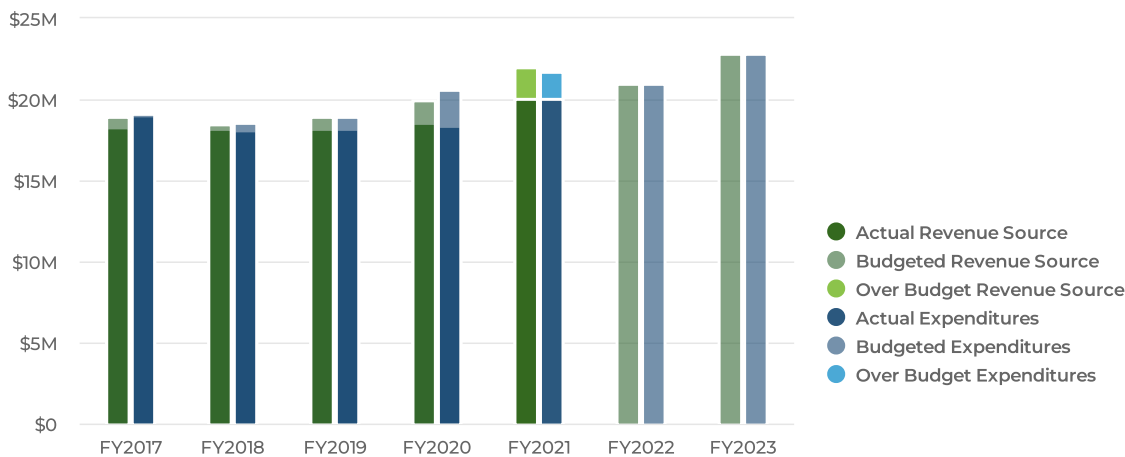


# All School Funds

The School Funds below represent the total budget of the School Board. The School Board members are elected by the citizens of Amelia County. The School Board is responsible for the operations of the County's school system within the County boundaries. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The School Board receives 35% of its funding from the County's general fund, as shown below.

## Summary

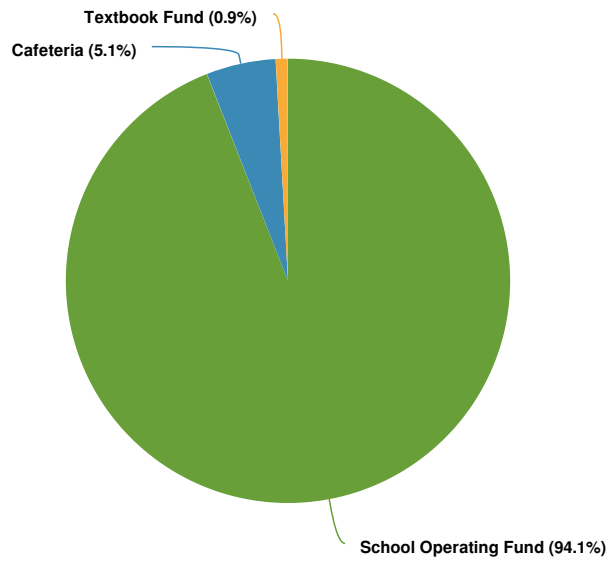
The County of Amelia is projecting \$22.85M of revenue in FY2023, which represents a 8.7% increase over the prior year. Budgeted expenditures are projected to increase by 8.7% or \$1.84M to \$22.85M in FY2023.



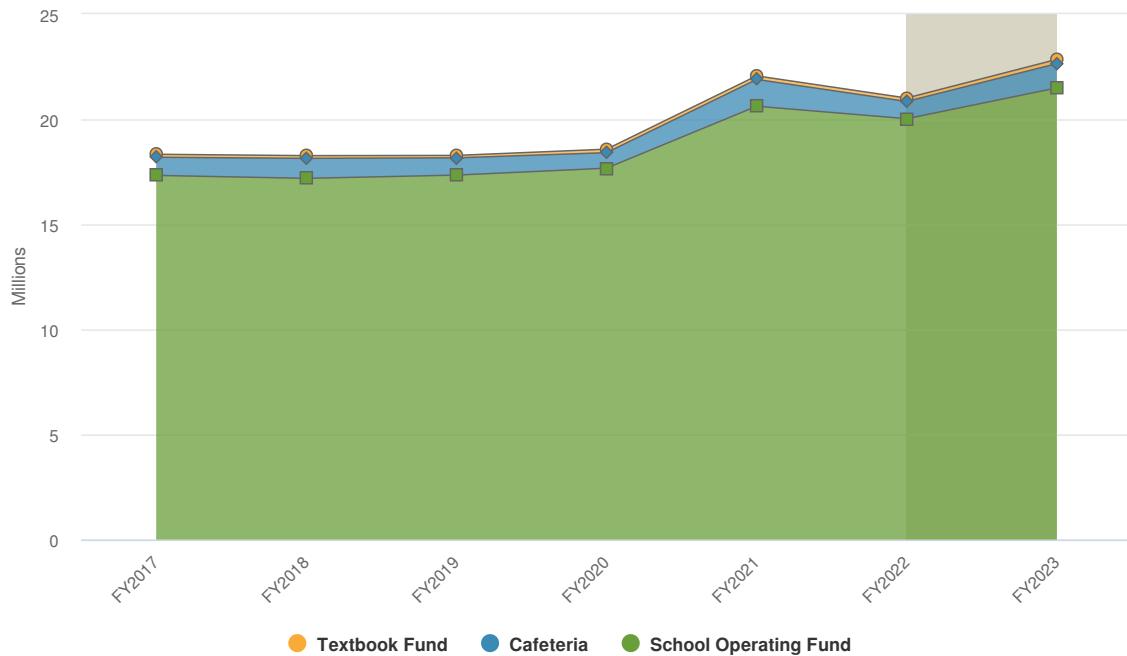
Note - the School Board received supplemental appropriations to their FY21 budget in the amount of \$4,091,011, which included federal grants for COVID-19 as well as an additional local supplement from the Board of Supervisors in the amount of \$1,052,543. These supplemental appropriations covered their costs in FY21 and they, in fact, did not overspent their amended budget.

# Revenue by Fund

## 2023 Revenue by Fund



## Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

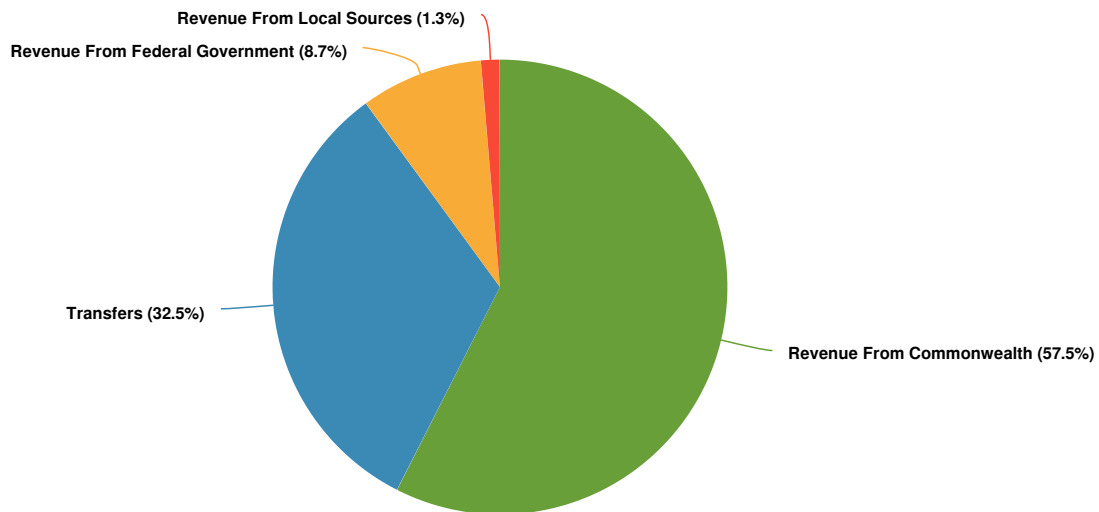
Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
School Operating Fund	\$17,671,804	\$20,619,878	\$20,026,050	\$21,491,796	7.3%



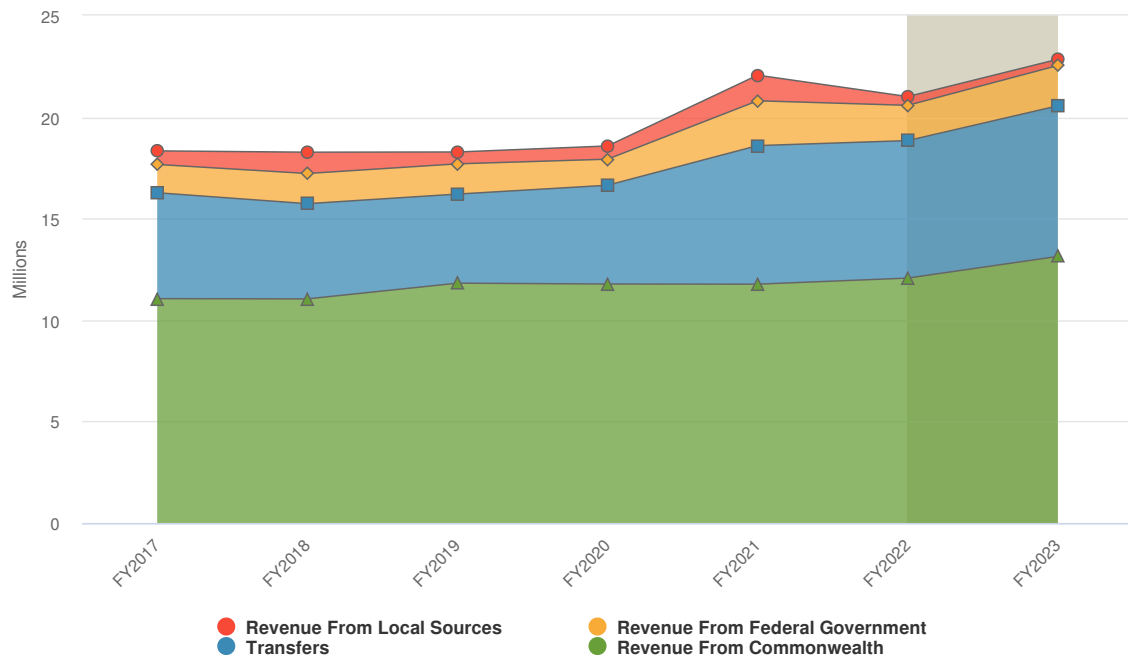
Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Textbook Fund	\$166,808	\$169,716	\$163,331	\$200,143	22.5%
Cafeteria	\$737,394	\$1,275,188	\$820,698	\$1,155,994	40.9%
<b>Total:</b>	<b>\$18,576,006</b>	<b>\$22,064,782</b>	<b>\$21,010,079</b>	<b>\$22,847,933</b>	<b>8.7%</b>

## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



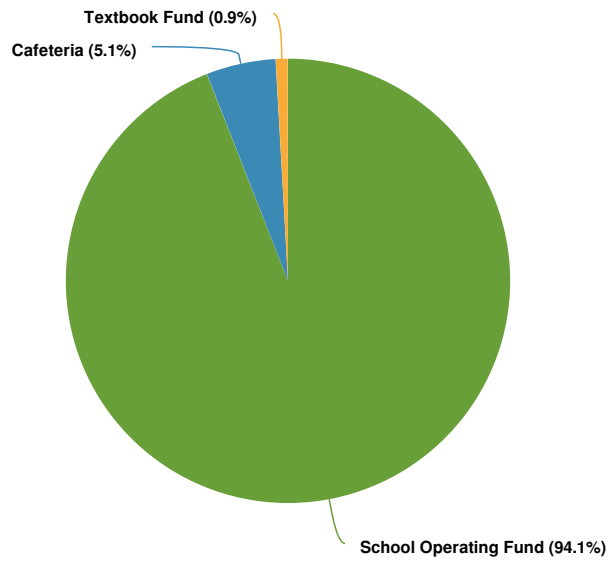
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Revenue From Local Sources	\$651,619	\$1,262,005	\$431,912	\$306,665	-29%
Revenue From Commonwealth	\$11,773,937	\$11,765,942	\$12,065,927	\$13,134,122	8.9%
Revenue From Federal Government	\$1,284,297	\$2,208,795	\$1,737,913	\$1,986,700	14.3%
Transfers	\$4,866,152	\$6,828,040	\$6,774,327	\$7,420,446	9.5%
<b>Total Revenue Source:</b>	<b>\$18,576,006</b>	<b>\$22,064,782</b>	<b>\$21,010,079</b>	<b>\$22,847,933</b>	<b>8.7%</b>

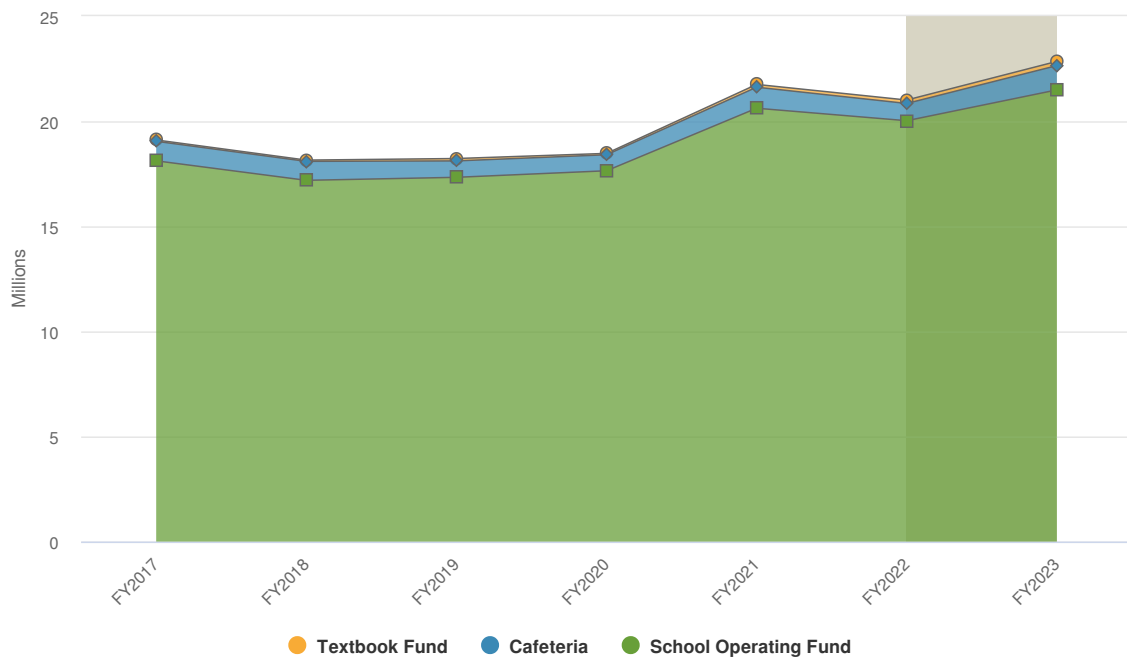


# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
School Operating Fund	\$17,643,524	\$20,619,878	\$20,026,050	\$21,491,796	7.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Textbook Fund	\$65,793	\$132,524	\$163,331	\$200,143	22.5%
Cafeteria	\$761,132	\$1,000,966	\$820,698	\$1,155,994	40.9%
<b>Total:</b>	<b>\$18,470,449</b>	<b>\$21,753,368</b>	<b>\$21,010,079</b>	<b>\$22,847,933</b>	<b>8.7%</b>







## General Funds

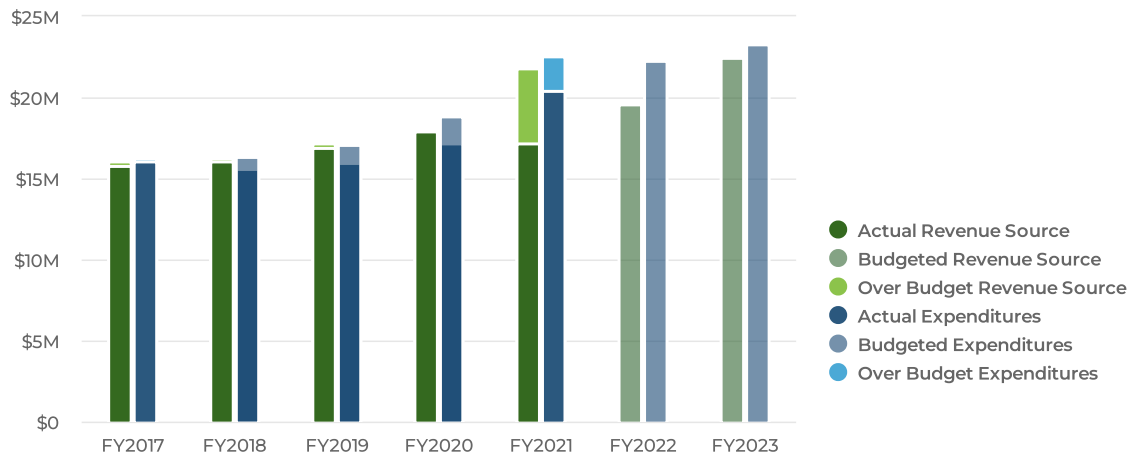
The general fund is a government's basic operating fund and accounts for everything not accounted for in another fund. It is funded through local, state, and federal revenue, and is the main fund used to provide most basic governmental services to citizens, such as police, fire, social services, sanitation, parks and recreation, and so on.

### Summary

The County of Amelia is projecting \$22.5M of revenue in FY2023, which represents a 9.8% increase over the prior year.

Budgeted expenditures are projected at \$23.36M which represents a 6.1% increase over the prior year.

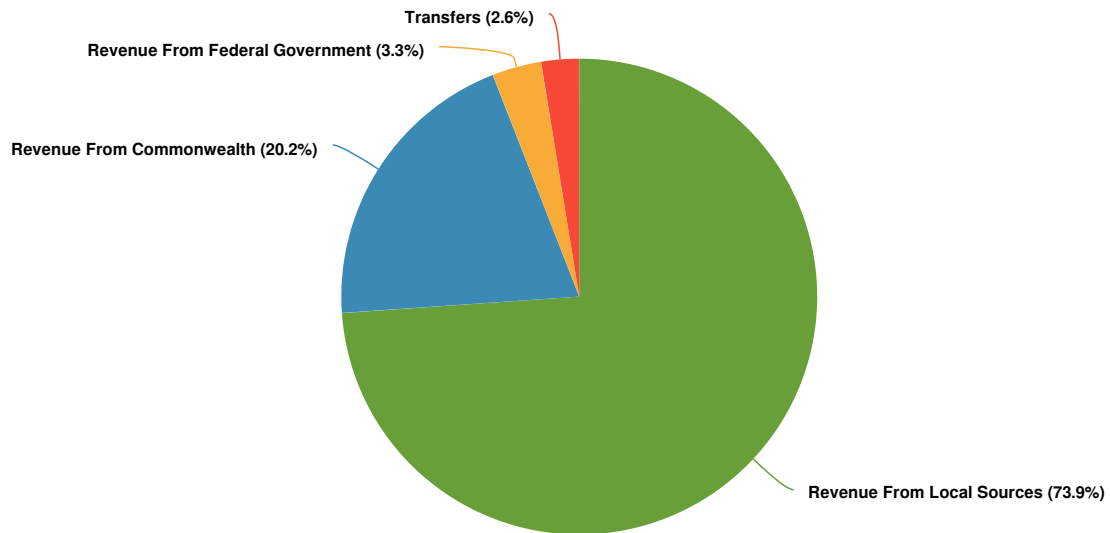
The proposed FY23 budget requires that the general fund use \$862,229 of its unrestricted fund balance to support its expenditures.



Note - FY21 budget above reflects only the originally adopted budget. It does not include supplemental appropriations made throughout the year to cover the expenses. Some of these large supplemental appropriations included federal grants for COVID-19 and school carryover funds.

# Revenues by Source

## Projected 2023 Revenues by Source

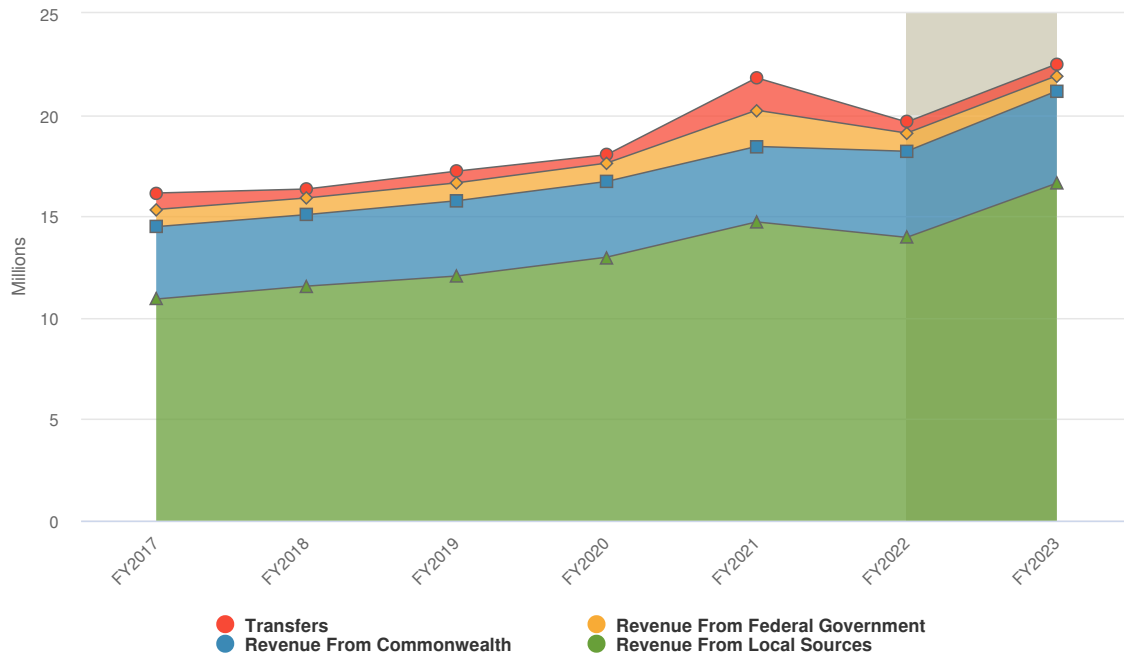


All tax rates remain unchanged from Tax Year 2021.

Real Estate = \$0.51

Personal Property = \$4.15

## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

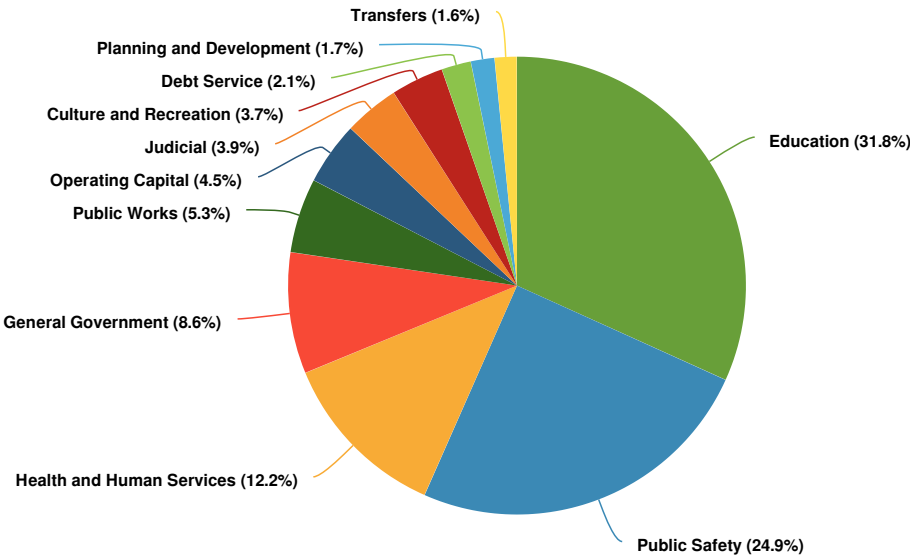


Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Revenue From Local Sources					
General Property Taxes	\$9,432,887	\$10,337,132	\$10,735,870	\$12,785,104	19.1%
Other Local Taxes	\$2,171,747	\$2,469,130	\$2,128,941	\$2,503,300	17.6%
Permits/Priv Fees/Reg Licenses	\$167,423	\$189,142	\$164,525	\$327,550	99.1%
Fine And Forfeitures	\$56,746	\$58,694	\$46,250	\$71,995	55.7%
Revenue From Use Of Money/Prop	\$124,307	\$95,016	\$81,200	\$99,500	22.5%
Charges For Services	\$338,867	\$353,022	\$339,930	\$370,400	9%
Miscellaneous Revenue	\$440,926	\$913,499	\$135,185	\$138,565	2.5%
Recovered Costs	\$246,483	\$302,849	\$325,000	\$333,000	2.5%
<b>Total Revenue From Local Sources:</b>	<b>\$12,979,386</b>	<b>\$14,718,484</b>	<b>\$13,956,901</b>	<b>\$16,629,414</b>	<b>19.1%</b>
Revenue From Commonwealth					
Non-Categorical Aid-State	\$1,326,100	\$1,337,260	\$1,316,513	\$1,372,013	4.2%
Categorical Aid - State	\$982,552	\$960,049	\$1,372,864	\$1,261,191	-8.1%
State Aid-Shared Expenses	\$1,422,471	\$1,421,784	\$1,552,766	\$1,906,966	22.8%
<b>Total Revenue From Commonwealth:</b>	<b>\$3,731,123</b>	<b>\$3,719,093</b>	<b>\$4,242,143</b>	<b>\$4,540,170</b>	<b>7%</b>
Revenue From Federal Government					
Categorical Aid - Federal	\$904,218	\$1,783,888	\$896,337	\$752,802	-16%
<b>Total Revenue From Federal Government:</b>	<b>\$904,218</b>	<b>\$1,783,888</b>	<b>\$896,337</b>	<b>\$752,802</b>	<b>-16%</b>
Transfers					
Transfers In and Interest	\$414,281	\$1,597,664	\$547,300	\$577,600	5.5%
<b>Total Transfers:</b>	<b>\$414,281</b>	<b>\$1,597,664</b>	<b>\$547,300</b>	<b>\$577,600</b>	<b>5.5%</b>
<b>Total Revenue Source:</b>	<b>\$18,029,008</b>	<b>\$21,819,129</b>	<b>\$19,642,681</b>	<b>\$22,499,986</b>	<b>14.5%</b>

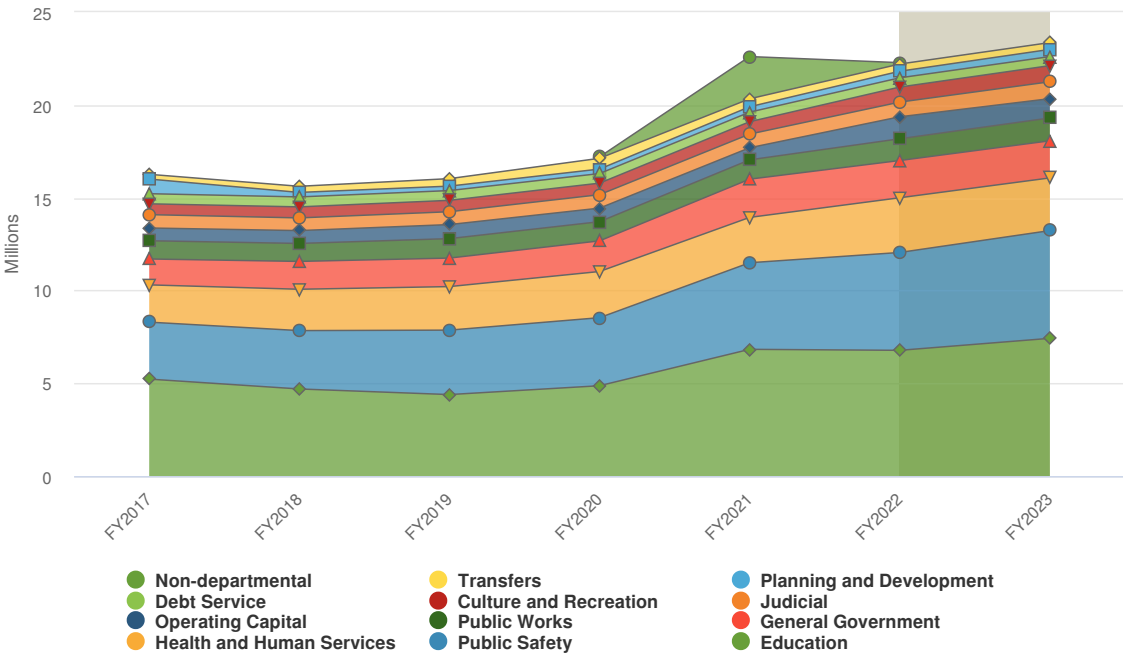


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
General Government					
Board Of Supervisors	\$89,480	\$507,081	\$104,328	\$100,676	-3.5%
<b>Total Board Of Supervisors:</b>	<b>\$89,480</b>	<b>\$507,081</b>	<b>\$104,328</b>	<b>\$100,676</b>	<b>-3.5%</b>
General and Financial Administration					
County Administrator	\$251,665	\$361,946	\$345,192	\$297,746	-13.7%
Dmv Services	\$61,825	\$73,253	\$101,914	\$111,674	9.6%
Legal Services	\$83,134	\$83,320	\$85,403	\$90,304	5.7%
Independent Auditor	\$49,100	\$45,450	\$47,150	\$53,500	13.5%
Commissioner Of Revenue	\$268,221	\$280,239	\$288,055	\$329,561	14.4%
Treasurer	\$314,393	\$316,348	\$333,992	\$361,939	8.4%
<b>Total General and Financial Administration:</b>	<b>\$1,028,337</b>	<b>\$1,160,556</b>	<b>\$1,201,706</b>	<b>\$1,244,724</b>	<b>3.6%</b>
Electoral Board/Officials	\$34,286	\$29,814	\$43,115	\$49,182	14.1%
<b>Total Electoral Board/Officials:</b>	<b>\$34,286</b>	<b>\$29,814</b>	<b>\$43,115</b>	<b>\$49,182</b>	<b>14.1%</b>
Registrar	\$99,682	\$120,178	\$153,241	\$155,196	1.3%
<b>Total Registrar:</b>	<b>\$99,682</b>	<b>\$120,178</b>	<b>\$153,241</b>	<b>\$155,196</b>	<b>1.3%</b>
School Accounting	\$133,460	\$0	\$0	\$0	0%
<b>Total School Accounting:</b>	<b>\$133,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Reassessment			\$75,000	\$71,250	-5%
<b>Total Reassessment:</b>			<b>\$75,000</b>	<b>\$71,250</b>	<b>-5%</b>
Equalization Board	\$0	\$0	\$0	\$995	N/A
<b>Total Equalization Board:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$995</b>	<b>N/A</b>
Finance	\$233,819	\$173,247	\$276,172	\$285,407	3.3%
<b>Total Finance:</b>	<b>\$233,819</b>	<b>\$173,247</b>	<b>\$276,172</b>	<b>\$285,407</b>	<b>3.3%</b>
Information Technology	\$32,623	\$71,016	\$153,485	\$93,100	-39.3%
<b>Total Information Technology:</b>	<b>\$32,623</b>	<b>\$71,016</b>	<b>\$153,485</b>	<b>\$93,100</b>	<b>-39.3%</b>
<b>Total General Government:</b>	<b>\$1,651,687</b>	<b>\$2,061,892</b>	<b>\$2,007,047</b>	<b>\$2,000,530</b>	<b>-0.3%</b>
Judicial					
Circuit Court	\$9,522	\$9,981	\$9,325	\$9,405	0.9%
General District Court	\$11,096	\$17,599	\$18,945	\$19,945	5.3%
Special Magistrates	\$247	\$170	\$250	\$175	-30%
Clerk Of Circuit Court	\$317,346	\$294,480	\$323,370	\$355,590	10%
Law Library	\$4,271	\$3,517	\$4,464	\$4,374	-2%
Victim Witness	\$68,690	\$64,277	\$75,989	\$79,044	4%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Commonwealth's Attorney	\$313,514	\$346,425	\$359,803	\$441,731	22.8%
<b>Total Judicial:</b>	<b>\$724,687</b>	<b>\$736,449</b>	<b>\$792,146</b>	<b>\$910,264</b>	<b>14.9%</b>
Public Safety					
Sheriff	\$2,277,979	\$2,736,095	\$3,187,156	\$3,399,957	6.7%
<b>Total Sheriff:</b>	<b>\$2,277,979</b>	<b>\$2,736,095</b>	<b>\$3,187,156</b>	<b>\$3,399,957</b>	<b>6.7%</b>
Fire and Rescue Services					
Volunteer Fire Department	\$246,985	\$336,410	\$264,850	\$271,100	2.4%
Ambulance/Rescue Services	\$268,362	\$473,803	\$468,450	\$685,262	46.3%
<b>Total Fire and Rescue Services:</b>	<b>\$515,347</b>	<b>\$810,213</b>	<b>\$733,300</b>	<b>\$956,362</b>	<b>30.4%</b>
Co/City Operated Institutions	\$461,509	\$674,264	\$781,000	\$877,600	12.4%
<b>Total Co/City Operated Institutions:</b>	<b>\$461,509</b>	<b>\$674,264</b>	<b>\$781,000</b>	<b>\$877,600</b>	<b>12.4%</b>
Court Services Unit	\$9,996	\$17,101	\$10,020	\$17,774	77.4%
<b>Total Court Services Unit:</b>	<b>\$9,996</b>	<b>\$17,101</b>	<b>\$10,020</b>	<b>\$17,774</b>	<b>77.4%</b>
Building Inspections	\$94,376	\$98,023	\$177,779	\$171,787	-3.4%
<b>Total Building Inspections:</b>	<b>\$94,376</b>	<b>\$98,023</b>	<b>\$177,779</b>	<b>\$171,787</b>	<b>-3.4%</b>
Other Protection					
Animal Control	\$157,817	\$168,026	\$191,718	\$199,670	4.1%
Medical Examiner	\$140	\$220	\$160	\$200	25%
Emergency Management	\$150,274	\$162,896	\$192,853	\$184,141	-4.5%
<b>Total Other Protection:</b>	<b>\$308,231</b>	<b>\$331,142</b>	<b>\$384,731</b>	<b>\$384,011</b>	<b>-0.2%</b>
<b>Total Public Safety:</b>	<b>\$3,667,438</b>	<b>\$4,666,838</b>	<b>\$5,273,986</b>	<b>\$5,807,491</b>	<b>10.1%</b>
Public Works					
Street Lights	\$5,008	\$4,514	\$5,200	\$4,750	-8.7%
Environmental Services	\$175,970	\$173,784	\$220,279	\$221,902	0.7%
General Properties	\$851,871	\$862,401	\$946,575	\$1,004,528	6.1%
<b>Total Public Works:</b>	<b>\$1,032,849</b>	<b>\$1,040,698</b>	<b>\$1,172,054</b>	<b>\$1,231,180</b>	<b>5%</b>
Health and Human Services					
Childrens Services Act	\$594,196	\$370,342	\$495,000	\$470,000	-5.1%
Local Health Department	\$142,055	\$139,238	\$135,818	\$151,756	11.7%
Mental Health	\$69,000	\$69,000	\$69,000	\$69,000	0%
Area Agency On Aging	\$12,050	\$13,350	\$14,815	\$14,815	0%
Social Services Board	\$797	\$863	\$2,694	\$1,618	-39.9%
Public Assistance and Welfare	\$1,612,156	\$1,791,756	\$2,166,451	\$2,055,615	-5.1%
Community Organization Contributions	\$58,522	\$59,073	\$65,625	\$75,974	15.8%



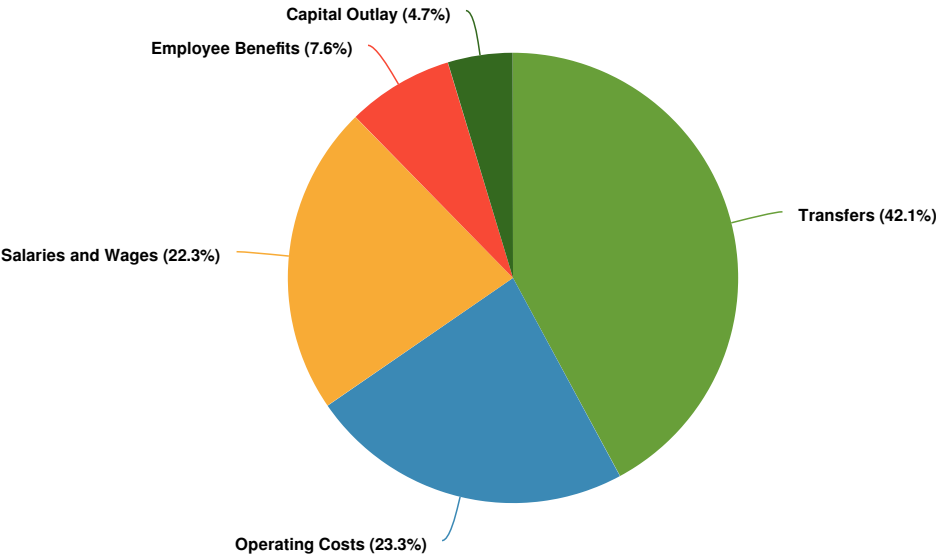
Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Health and Human Services:</b>	<b>\$2,488,776</b>	<b>\$2,443,622</b>	<b>\$2,949,403</b>	<b>\$2,838,778</b>	<b>-3.8%</b>
Culture and Recreation					
Parks And Recreation	\$194,001	\$218,103	\$270,341	\$297,989	10.2%
Recreation Programs	\$84,961	\$104,232	\$115,050	\$123,579	7.4%
Library Administration	\$343,076	\$345,096	\$426,025	\$448,320	5.2%
<b>Total Culture and Recreation:</b>	<b>\$622,038</b>	<b>\$667,430</b>	<b>\$811,416</b>	<b>\$869,888</b>	<b>7.2%</b>
Planning and Development					
Planning	\$139,934	\$179,260	\$166,667	\$265,916	59.5%
Board Of Zoning Appeals	\$0	\$80	\$120	\$80	-33.3%
Economic Development	\$23,395	\$34,033	\$93,342	\$27,250	-70.8%
Flood And Erosion Control	\$0	\$9,382	\$0	\$0	0%
Soil/Water Conservation	\$12,900	\$12,900	\$12,900	\$12,900	0%
Extension Service	\$65,653	\$54,670	\$82,353	\$81,868	-0.6%
<b>Total Planning and Development:</b>	<b>\$241,882</b>	<b>\$290,326</b>	<b>\$355,382</b>	<b>\$388,014</b>	<b>9.2%</b>
Education					
Community College Contributions	\$1,095	\$1,087	\$1,080	\$1,068	-1.1%
Transfer to School Textbook Fund	\$54,472	\$60,196	\$56,457	\$70,729	25.3%
Transfer to School Operating Fund	\$4,811,680	\$6,767,844	\$6,717,870	\$7,349,717	9.4%
<b>Total Education:</b>	<b>\$4,867,247</b>	<b>\$6,829,127</b>	<b>\$6,775,407</b>	<b>\$7,421,514</b>	<b>9.5%</b>
Transfers	\$580,705	\$429,527	\$388,177	\$366,769	-5.5%
<b>Total Transfers:</b>	<b>\$580,705</b>	<b>\$429,527</b>	<b>\$388,177</b>	<b>\$366,769</b>	<b>-5.5%</b>
Debt Service	\$517,011	\$515,397	\$497,186	\$487,587	-1.9%
<b>Total Debt Service:</b>	<b>\$517,011</b>	<b>\$515,397</b>	<b>\$497,186</b>	<b>\$487,587</b>	<b>-1.9%</b>
Operating Capital					
Capital Equipment and Vehicles	\$731,133	\$651,469	\$1,184,549	\$1,040,200	-12.2%
<b>Total Operating Capital:</b>	<b>\$731,133</b>	<b>\$651,469</b>	<b>\$1,184,549</b>	<b>\$1,040,200</b>	<b>-12.2%</b>
Non-departmental	\$76,821	\$2,276,521	\$75,000	\$0	-100%
<b>Total Non-departmental:</b>	<b>\$76,821</b>	<b>\$2,276,521</b>	<b>\$75,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expenditures:</b>	<b>\$17,202,274</b>	<b>\$22,609,296</b>	<b>\$22,281,753</b>	<b>\$23,362,215</b>	<b>4.8%</b>



# Expenditures by Expense Type

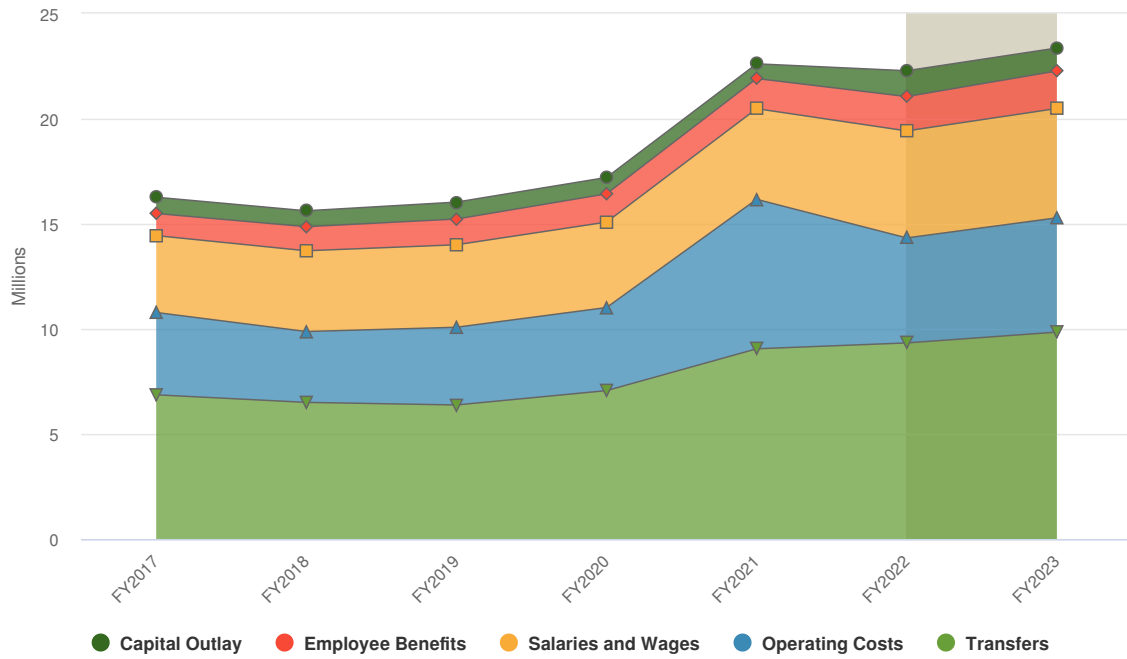
Note - Transfers below include those transfers made to the School Funds (\$7,293,414), the Department of Social Services (\$2,061,347), the Sanitary District's Water and Sewer Fund (\$289,029) and the \$5 Decal Special Revenue Fund (\$80,000).

Budgeted Expenditures by Expense Type





## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Transfers					
Health and Human Services	\$1,612,156	\$1,791,756	\$2,166,451	\$2,055,615	-5.1%
Education	\$4,866,152	\$6,828,040	\$6,774,327	\$7,420,446	9.5%
Transfers	\$580,705	\$429,527	\$388,177	\$366,769	-5.5%
<b>Total Transfers:</b>	<b>\$7,059,013</b>	<b>\$9,049,323</b>	<b>\$9,328,955</b>	<b>\$9,842,830</b>	<b>5.5%</b>
Salaries and Wages					
General Government	\$994,691	\$940,088	\$1,136,592	\$1,132,380	-0.4%
Judicial	\$490,193	\$516,742	\$539,343	\$619,649	14.9%
Public Safety	\$1,602,742	\$1,822,337	\$2,160,175	\$2,198,690	1.8%
Public Works	\$495,505	\$540,746	\$578,608	\$626,743	8.3%
Health and Human Services	\$750	\$800	\$2,500	\$1,500	-40%
Culture and Recreation	\$338,543	\$332,099	\$417,996	\$459,082	9.8%
Planning and Development	\$143,337	\$162,471	\$182,911	\$164,379	-10.1%
Non-departmental			\$75,000	\$0	-100%
<b>Total Salaries and Wages:</b>	<b>\$4,065,762</b>	<b>\$4,315,283</b>	<b>\$5,093,125</b>	<b>\$5,202,423</b>	<b>2.1%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Employee Benefits					
General Government	\$296,193	\$271,546	\$352,794	\$326,636	-7.4%
Judicial	\$161,283	\$160,431	\$173,200	\$205,715	18.8%
Public Safety	\$601,932	\$663,483	\$717,231	\$820,916	14.5%
Public Works	\$172,449	\$198,159	\$208,171	\$230,272	10.6%
Health and Human Services	\$47	\$63	\$194	\$118	-39.2%
Culture and Recreation	\$82,788	\$98,680	\$122,348	\$148,916	21.7%
Planning and Development	\$30,976	\$41,318	\$59,901	\$53,205	-11.2%
<b>Total Employee Benefits:</b>	<b>\$1,345,667</b>	<b>\$1,433,679</b>	<b>\$1,633,839</b>	<b>\$1,785,778</b>	<b>9.3%</b>
Operating Costs					
General Government	\$360,803	\$850,257	\$517,661	\$541,514	4.6%
Judicial	\$71,531	\$59,482	\$79,603	\$84,900	6.7%
Public Safety	\$1,416,545	\$2,132,657	\$2,351,580	\$2,735,885	16.3%
Public Works	\$364,894	\$301,794	\$385,275	\$374,165	-2.9%
Health and Human Services	\$875,823	\$651,003	\$780,258	\$781,545	0.2%
Culture and Recreation	\$200,706	\$236,651	\$271,072	\$261,890	-3.4%
Planning and Development	\$67,569	\$86,537	\$112,570	\$170,430	51.4%
Education	\$1,095	\$1,087	\$1,080	\$1,068	-1.1%
Debt Service	\$517,011	\$515,397	\$497,186	\$487,587	-1.9%
Non-departmental	\$76,821	\$2,276,521		\$0	N/A
<b>Total Operating Costs:</b>	<b>\$3,952,799</b>	<b>\$7,111,385</b>	<b>\$4,996,285</b>	<b>\$5,438,984</b>	<b>8.9%</b>
Capital Outlay					
Judicial	\$1,680	-\$206	\$0	\$0	0%
Public Safety	\$46,219	\$48,362	\$45,000	\$52,000	15.6%
Operating Capital	\$731,133	\$651,469	\$1,184,549	\$1,040,200	-12.2%
<b>Total Capital Outlay:</b>	<b>\$779,032</b>	<b>\$699,625</b>	<b>\$1,229,549</b>	<b>\$1,092,200</b>	<b>-11.2%</b>
<b>Total Expense Objects:</b>	<b>\$17,202,274</b>	<b>\$22,609,296</b>	<b>\$22,281,753</b>	<b>\$23,362,215</b>	<b>4.8%</b>

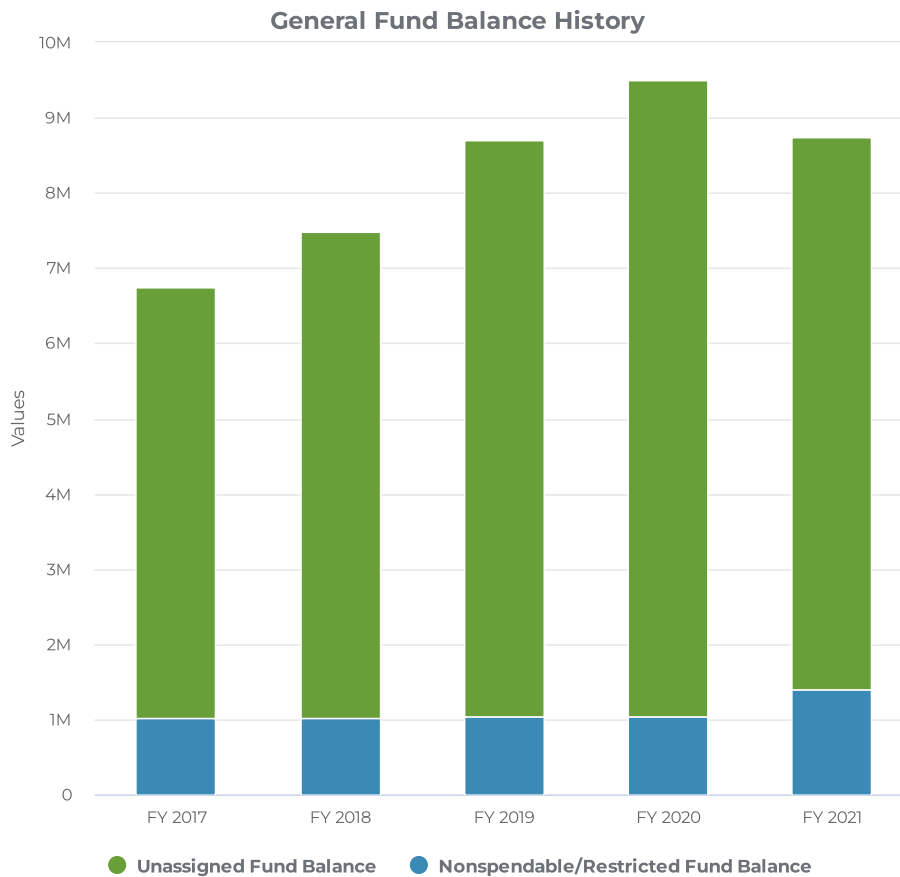


## General Fund Balance History at June 30th

The unrestricted fund balance below represents general funds available at June 30th of the given fiscal year for spending on any general needs of the locality. It is made up of monies from the general fund and the landfill investment fund. The restricted fund balance represents monies held by Amelia County for Waste Management. These funds are restricted for use on only specific landfill operations.

Per GFOA (Governmental Financial Officers Association) Standards, a locality should maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Amelia County aims to keep 30% of their budgeted general fund expenditures in their unrestricted fund balance at June 30.

Because Amelia County's main source of income is general property taxes, our fund balance / cash flow is highest in December, when taxes are due, and lowest around October or November, when the majority of the prior year's tax funds have been used. The County must aim to keep their fund balance at 15-25% even at their lowest cash flow point of the year, and not just at June 30.



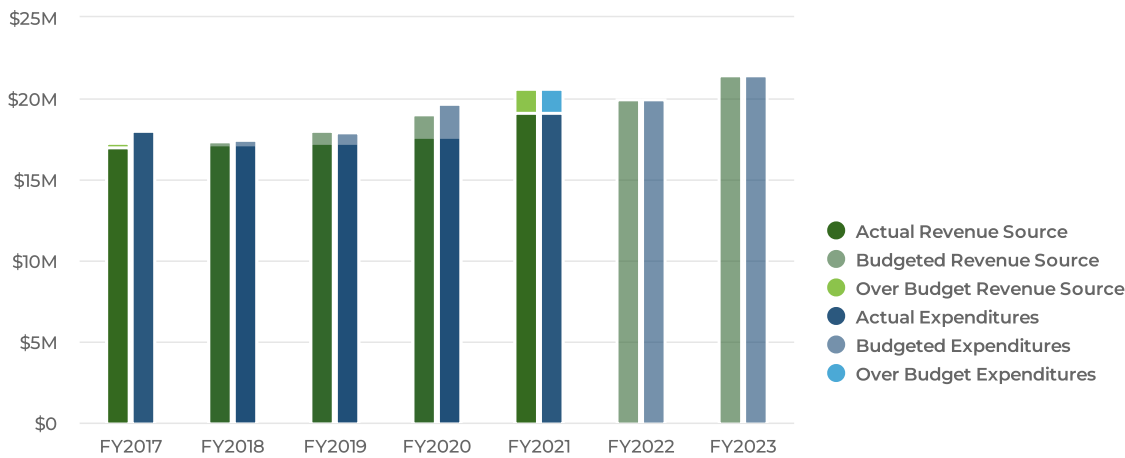


# School Operating Fund

The School Operating Fund holds all revenues and expenditures of the school board with the exception of those related to the cafeteria and textbook operations.

## Summary

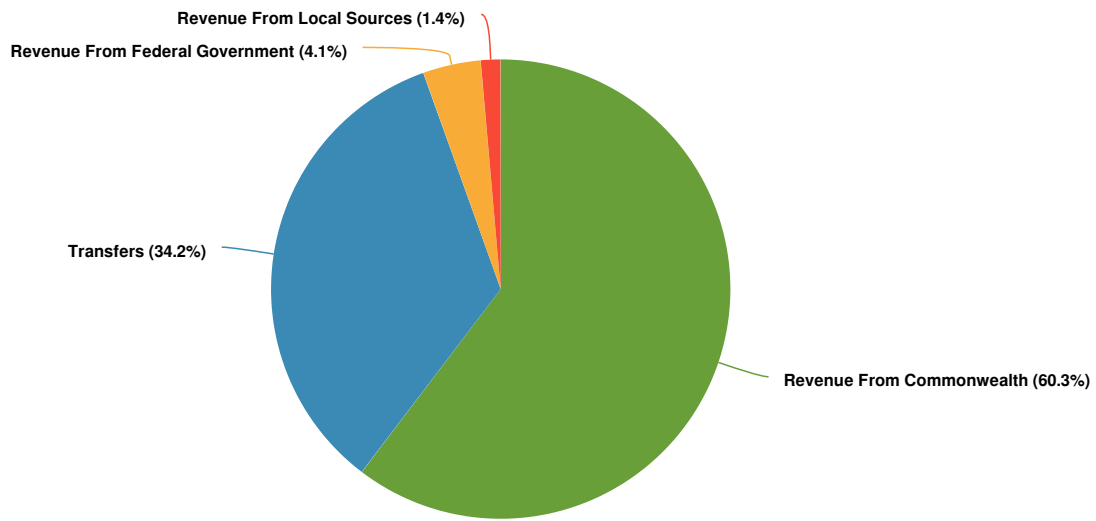
The County of Amelia is projecting \$21.49M of revenue in FY2023, which represents a 7.32% increase over the prior year. Budgeted expenditures are projected to increase by the same amount.



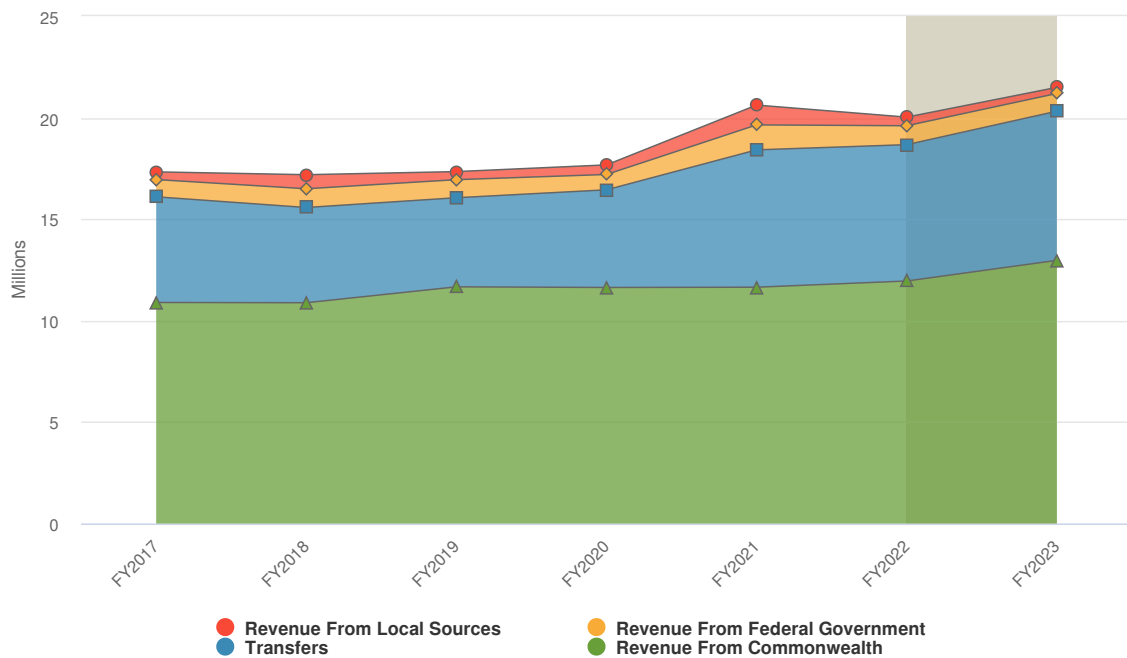
Note - the School Board received supplemental appropriations to their FY21 budget in the amount of \$4,091,011, which included federal grants for COVID-19 as well as an additional local supplement from the Board of Supervisors in the amount of \$1,052,543. These supplemental appropriations covered their costs in FY21 and they, in fact, did not overspent their amended budget.

# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Revenue From Local Sources</b>					
Clearwire Deposits		\$121,872			N/A
School - Parking Permits	\$1,374	\$237	\$1,800	\$1,500	-16.7%
Tuition - Drivers Ed	\$12,755	\$6,300	\$4,000	\$8,000	100%
Rebates and Refunds	\$78,438	\$50,027	\$18,000	\$30,000	66.7%
Other Miscellaneous	\$73,044	\$103,526	\$40,000	\$20,000	-50%
Clearwire Deposits	\$121,871	\$0	\$121,872	\$121,872	0%
CARES funding reimb from County		\$573,426			N/A
E-Rate	\$40,471	\$16,384	\$123,840	\$5,000	-96%
Retiree Health Insurance	\$143,861	\$98,969	\$116,000	\$113,893	-1.8%
Medicaid Reimbursements		\$5,931		\$0	N/A
<b>Total Revenue From Local Sources:</b>	<b>\$471,814</b>	<b>\$976,671</b>	<b>\$425,512</b>	<b>\$300,265</b>	<b>-29.4%</b>
<b>Revenue From Commonwealth</b>					
GED	\$8,387	\$8,387	\$8,386	\$8,233	-1.8%
School National Board Cert Bonus	\$2,500	\$2,500	\$0	\$0	0%
State Sales Tax	\$2,226,843	\$2,485,685	\$2,172,908	\$2,378,202	9.4%
Basic Aid	\$5,469,836	\$5,301,520	\$5,306,540	\$5,476,190	3.2%
Vision Screening Grant	\$3,640		\$3,500	\$3,500	0%
Positive Behavior Initiative		\$22,000		\$0	N/A
Regular Foster Care	\$6,853	\$1,879	\$1,378	\$7,935	475.8%
Alternative Education			\$57,184	\$61,742	8%
Infrastructure Operations		\$0	\$386,218	\$434,533	12.5%
Gifted and Talented	\$55,783	\$52,992	\$52,706	\$53,768	2%
Remedial Education	\$198,587	\$187,510	\$182,979	\$202,362	10.6%
Remedial Summer School	\$67,366	\$48,334	\$48,334	\$71,179	47.3%
Mentor Teacher	\$1,685	\$675	\$675	\$1,304	93.2%
VTSS Grant		\$4,500		\$22,000	N/A
Special Education - SOQ	\$786,315	\$742,039	\$702,083	\$724,396	3.2%
School No Loss Funding		\$193,715			N/A
SOL Algebra Readiness	\$23,296	\$28,101	\$25,707	\$29,013	12.9%
Vocational Education - SOQ	\$167,349	\$144,709	\$141,212	\$180,855	28.1%
Social Security	\$333,582	\$322,028	\$316,236	\$332,381	5.1%
Retirement	\$736,335	\$750,040	\$736,889	\$775,230	5.2%
Group Life Insurance	\$22,313	\$22,420	\$21,878	\$23,462	7.2%
Lottery	\$408,343	\$424,973	\$0	\$0	0%
Industry Cert		\$1,412	\$0	\$0	0%
Homebound	\$8,028	\$3,107	\$3,139	\$3,056	-2.6%
Vocational Occupational/Tech. Edu		\$908		\$0	N/A
Special Education - Regional Tuition	\$3,689	\$0	\$35,259	\$29,616	-16%
At Risk	\$209,421	\$279,624	\$403,183	\$585,724	45.3%
At Risk - 4 Year Olds	\$124,180	\$148,507	\$174,714	\$260,008	48.8%
Compensation Supplement - SOQ	\$347,968	\$0	\$212,648	\$298,289	40.3%

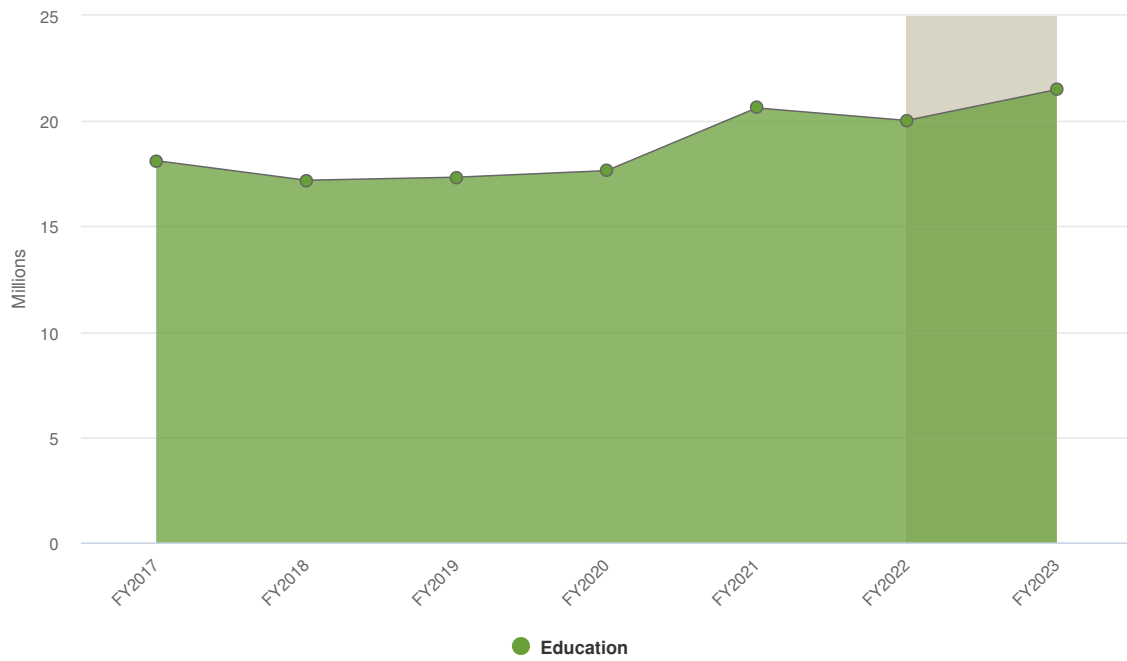


Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
K3 Primary	\$261,155	\$244,244	\$236,983	\$252,239	6.4%
English as a Second Language	\$30,967	\$36,499	\$41,178	\$57,966	40.8%
Reading Intervention	\$47,515	\$44,046	\$44,046	\$85,396	93.9%
CTE Microsoft IT Acad	\$6,761	\$5,916	\$4,248	\$6,824	60.6%
Early Childhood Education		\$0	\$12,500	\$0	-100%
Project Graduation	\$4,577	\$4,125	\$4,125	\$4,824	16.9%
Bonus Payment				\$63,330	N/A
School-Virginia Workplace		\$238	\$0	\$0	0%
No Loss Funding		\$0	\$335,674		-100%
Learning Loss Instruction		\$68,189	\$49,821	\$0	-100%
VTSS			\$22,000		-100%
Vocational Ed State Equipment			\$3,138	\$3,138	0%
School - Math/Science Teacher	\$1,000		\$0	\$0	0%
Hold Harmless				\$328,747	N/A
VPSA Techonology Grant		\$0	\$128,000	\$128,000	0%
Security Grant Reimbursement	\$67,592	\$63,762	\$75,000	\$75,000	0%
<b>Total Revenue From Commonwealth:</b>	<b>\$11,631,866</b>	<b>\$11,644,583</b>	<b>\$11,950,469</b>	<b>\$12,968,442</b>	<b>8.5%</b>
<b>Revenue From Federal Government</b>					
Education for Independence		\$34,980		\$0	N/A
Special Education - Preschool	\$14,554	\$12,244	\$13,763	\$13,833	0.5%
Title I	\$297,101	\$304,308	\$357,874	\$298,493	-16.6%
Title II	\$63,781	\$0	\$51,515	\$48,556	-5.7%
School Title III		\$0	\$4,400	\$5,087	15.6%
Title IV	\$22,092	\$18,049	\$26,359	\$21,687	-17.7%
Title VI-B - Special Education	\$351,996	\$367,077	\$449,616	\$452,811	0.7%
Carl Perkins Grant	\$6,920	\$12,852	\$28,672	\$32,905	14.8%
CARES Act Funds		\$481,270		\$0	N/A
<b>Total Revenue From Federal Government:</b>	<b>\$756,444</b>	<b>\$1,230,779</b>	<b>\$932,199</b>	<b>\$873,372</b>	<b>-6.3%</b>
<b>Transfers</b>					
Local Contribution from Amelia County	\$4,811,680	\$6,767,844	\$6,717,870	\$7,349,717	9.4%
<b>Total Transfers:</b>	<b>\$4,811,680</b>	<b>\$6,767,844</b>	<b>\$6,717,870</b>	<b>\$7,349,717</b>	<b>9.4%</b>
<b>Total Revenue Source:</b>	<b>\$17,671,804</b>	<b>\$20,619,878</b>	<b>\$20,026,050</b>	<b>\$21,491,796</b>	<b>7.3%</b>

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Education	\$17,643,524	\$20,619,878	\$20,026,050	\$21,491,796	7.3%
<b>Total Expenditures:</b>	<b>\$17,643,524</b>	<b>\$20,619,878</b>	<b>\$20,026,050</b>	<b>\$21,491,796</b>	<b>7.3%</b>

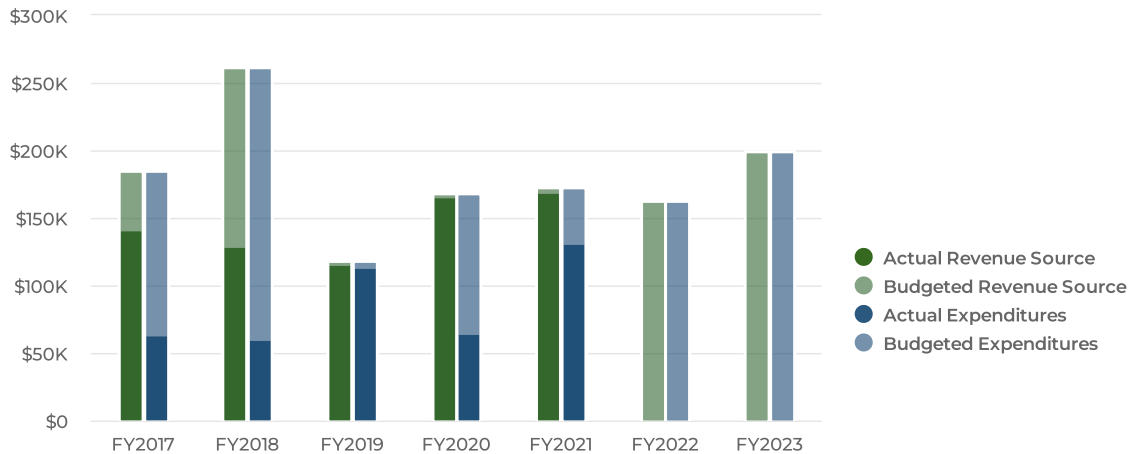






## Summary

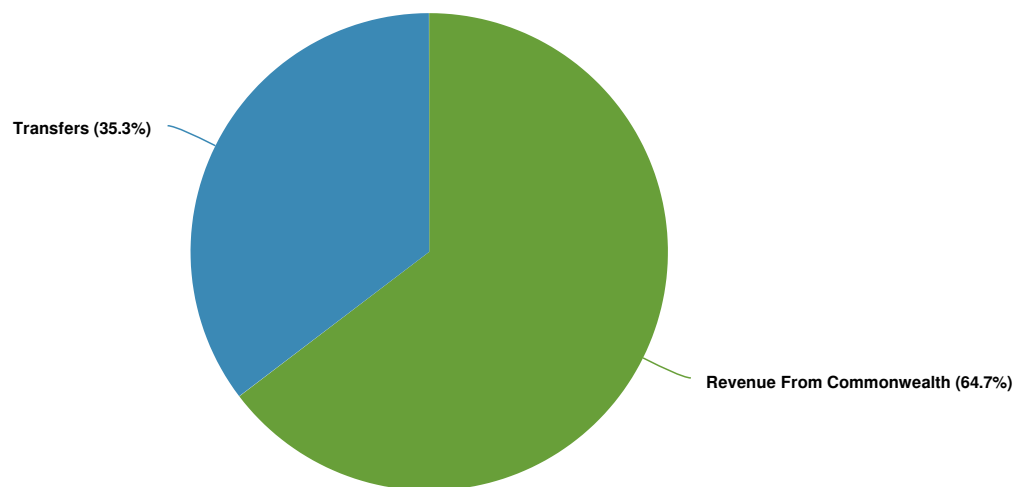
The County of Amelia is projecting \$200.14K of revenue in FY2023, which represents a 22.54% increase over the prior year. Budgeted expenditures are projected to increase by the same amount.



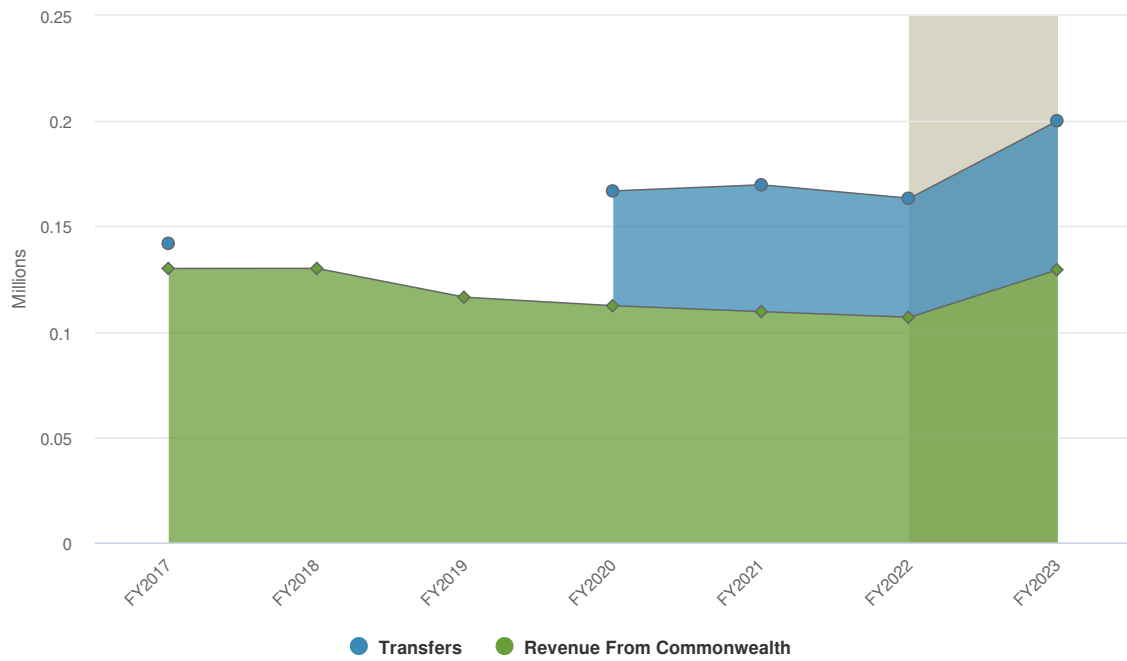
## Revenues by Source

The Textbook Fund receives an annual transfer from the County's general fund to help support its expenditures.

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



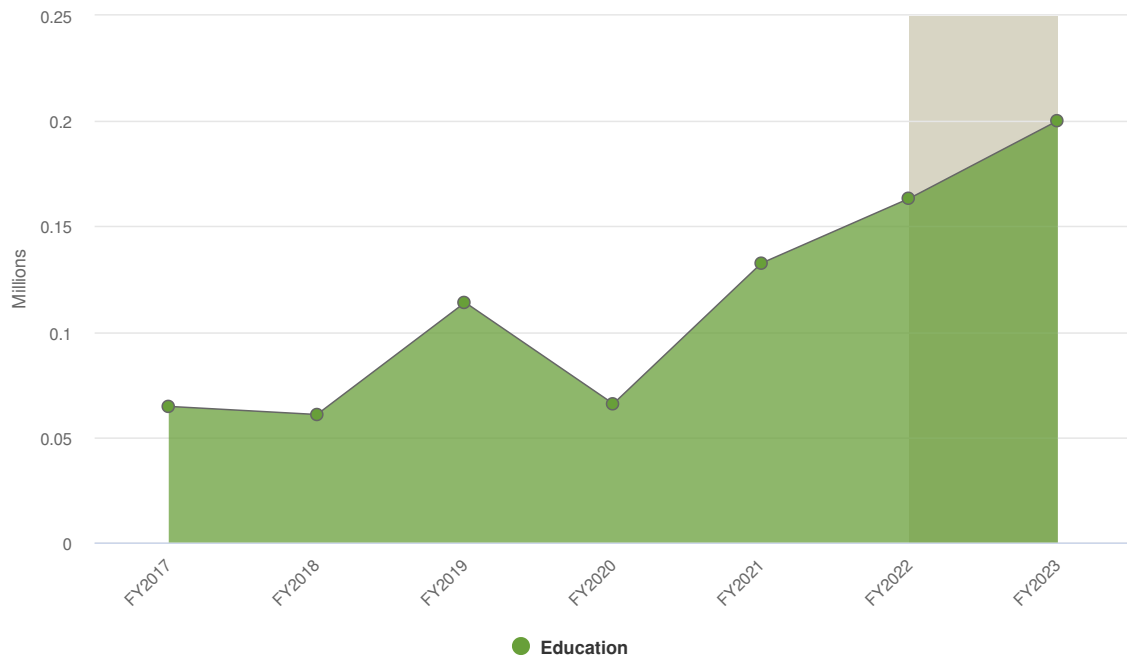
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Revenue From Commonwealth</b>					
Textbook Payments	\$112,336	\$109,520	\$106,874	\$129,414	21.1%
<b>Total Revenue From Commonwealth:</b>	<b>\$112,336</b>	<b>\$109,520</b>	<b>\$106,874</b>	<b>\$129,414</b>	<b>21.1%</b>
<b>Transfers</b>					
Local Contribution from Amelia County	\$54,472	\$60,196	\$56,457	\$70,729	25.3%
<b>Total Transfers:</b>	<b>\$54,472</b>	<b>\$60,196</b>	<b>\$56,457</b>	<b>\$70,729</b>	<b>25.3%</b>
<b>Total Revenue Source:</b>	<b>\$166,808</b>	<b>\$169,716</b>	<b>\$163,331</b>	<b>\$200,143</b>	<b>22.5%</b>

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



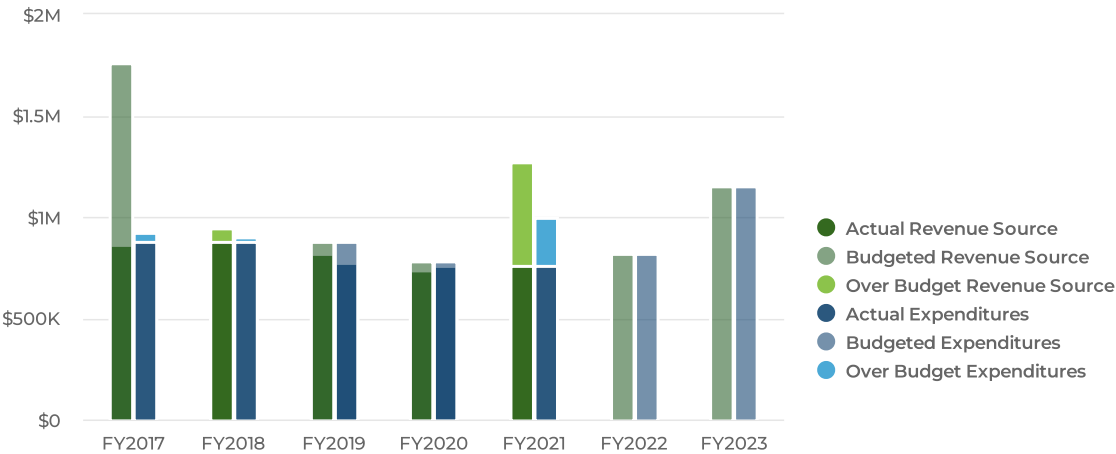
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Education</b>					
All Expenditures	\$65,793	\$132,524	\$163,331	\$200,143	22.5%
<b>Total Education:</b>	<b>\$65,793</b>	<b>\$132,524</b>	<b>\$163,331</b>	<b>\$200,143</b>	<b>22.5%</b>
<b>Total Expenditures:</b>	<b>\$65,793</b>	<b>\$132,524</b>	<b>\$163,331</b>	<b>\$200,143</b>	<b>22.5%</b>



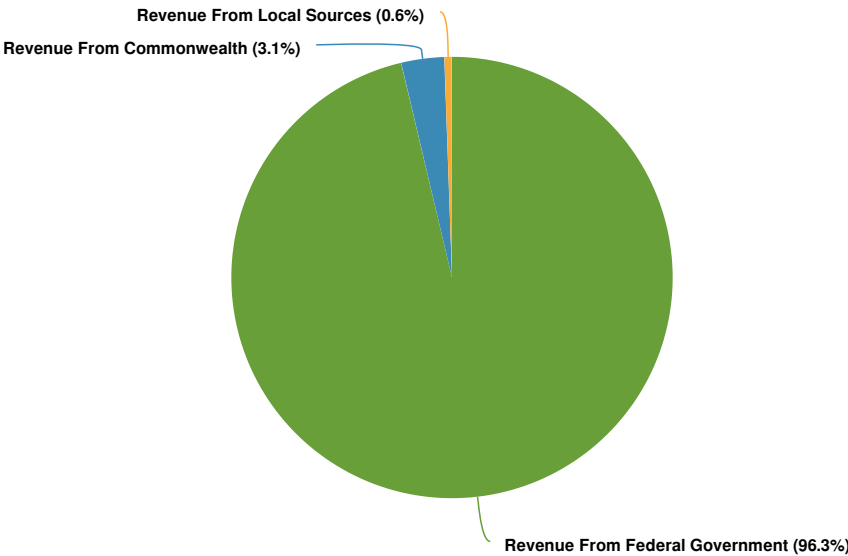
### Summary

The County of Amelia is projecting \$1.16M of revenue in FY2023, which represents a 40.9% increase over the prior year. Budgeted expenditures are projected to increase by the same amount.

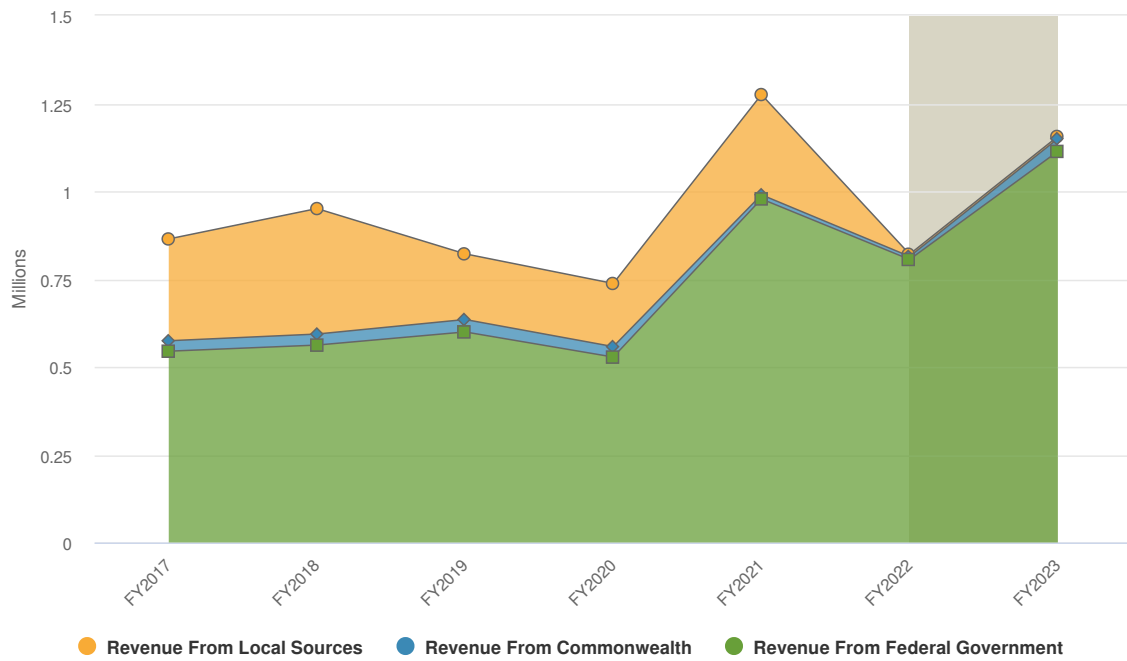


### Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



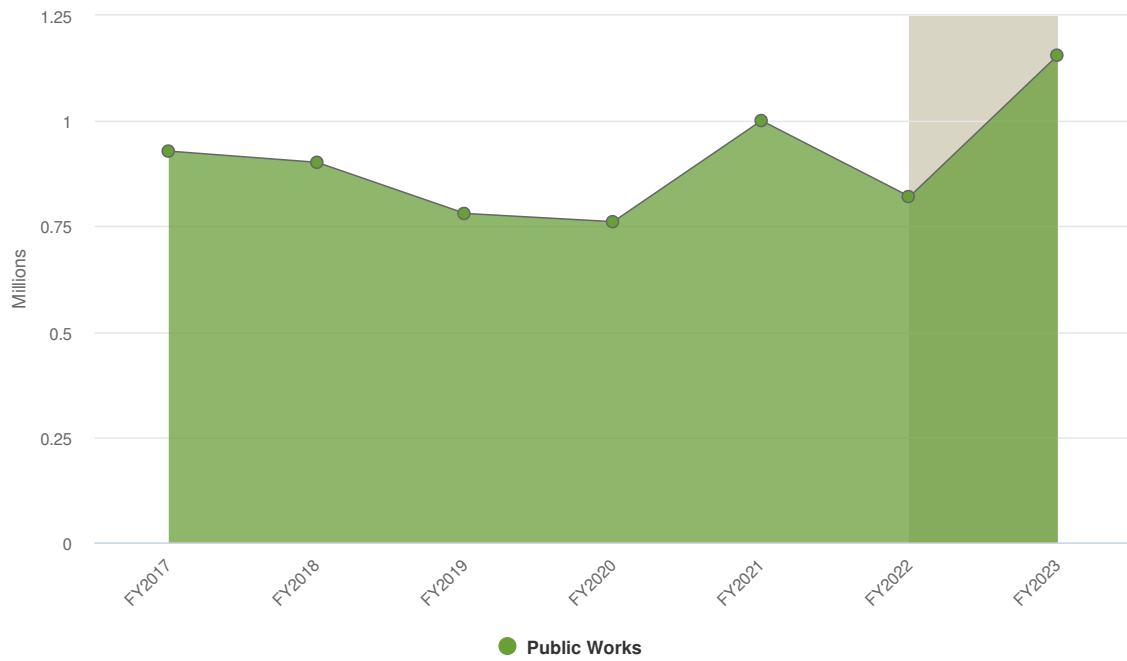
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Revenue From Local Sources	\$179,805	\$285,334	\$6,400	\$6,400	0%
Revenue From Commonwealth	\$29,735	\$11,838	\$8,584	\$36,266	322.5%
Revenue From Federal Government	\$527,853	\$978,016	\$805,714	\$1,113,328	38.2%
<b>Total Revenue Source:</b>	<b>\$737,394</b>	<b>\$1,275,188</b>	<b>\$820,698</b>	<b>\$1,155,994</b>	<b>40.9%</b>

### Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Public Works	\$761,132	\$1,000,966	\$820,698	\$1,155,994	40.9%
<b>Total Expenditures:</b>	<b>\$761,132</b>	<b>\$1,000,966</b>	<b>\$820,698</b>	<b>\$1,155,994</b>	<b>40.9%</b>

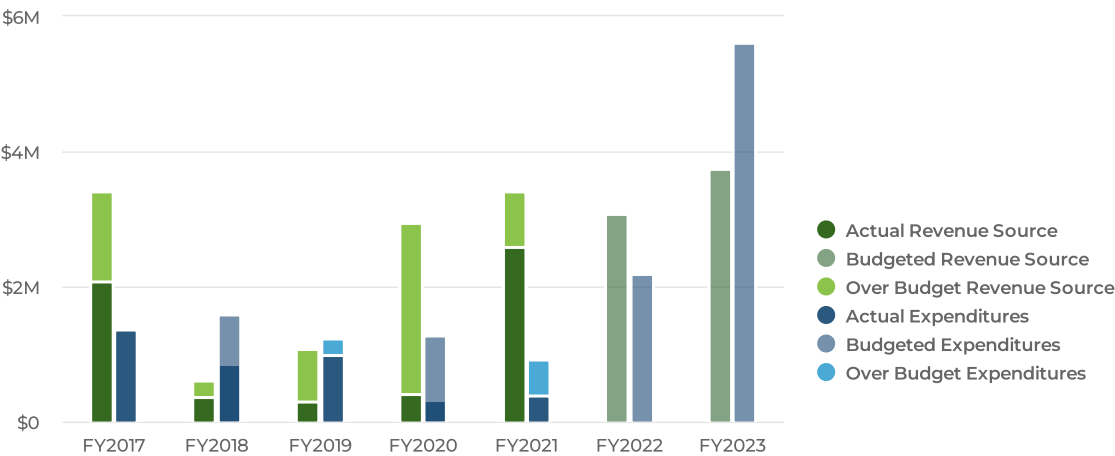


# Capital Improvement Funds

Capital improvement funds account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads. Governments are not required to account for all capital expenditures in this fund type, however, and therefore some capital items may also appear in the general or sanitary district funds.

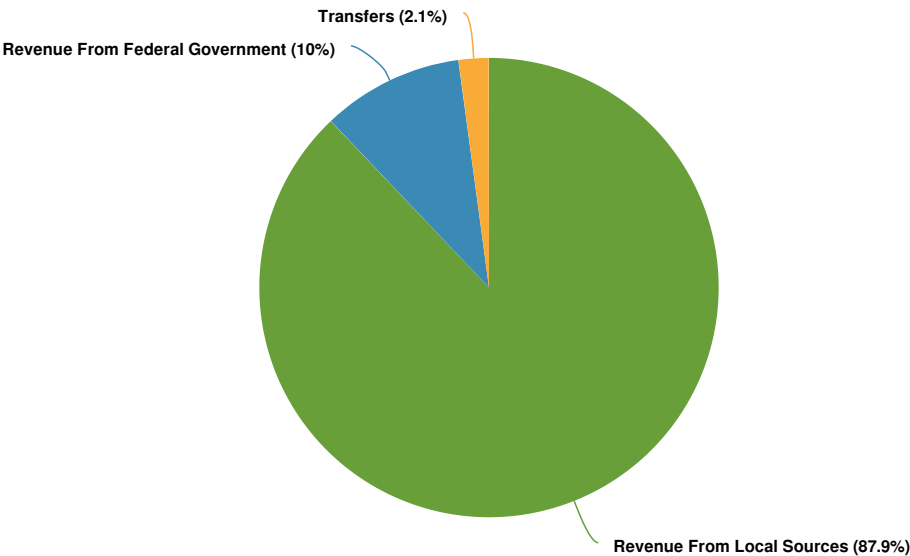
## Summary

The County of Amelia is projecting \$3.77M of revenue in FY2023, which represents a 21.5% increase over the prior year. Budgeted expenditures are projected to increase by 155.4% or \$3.42M to \$5.62M in FY2023.



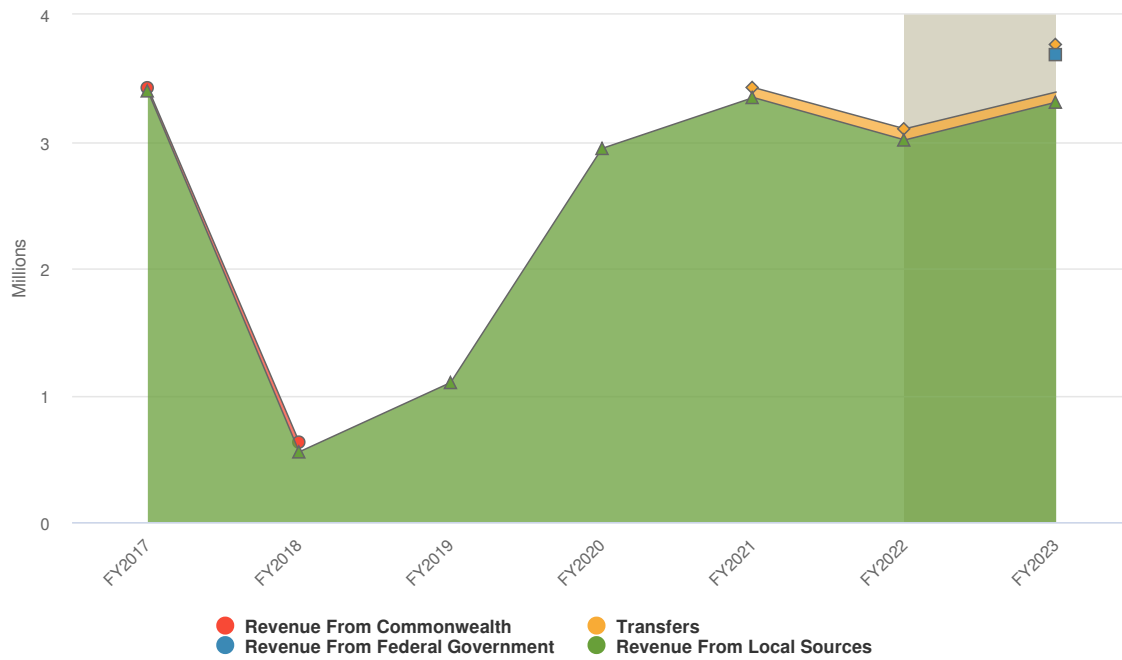
## Revenues by Source

Projected 2023 Revenues by Source



Transfers include money received by the general fund and transferred to the \$5 Decal Fund. These funds are collected by the Treasurer's office for the purpose of road repairs.

### Budgeted and Historical 2023 Revenues by Source



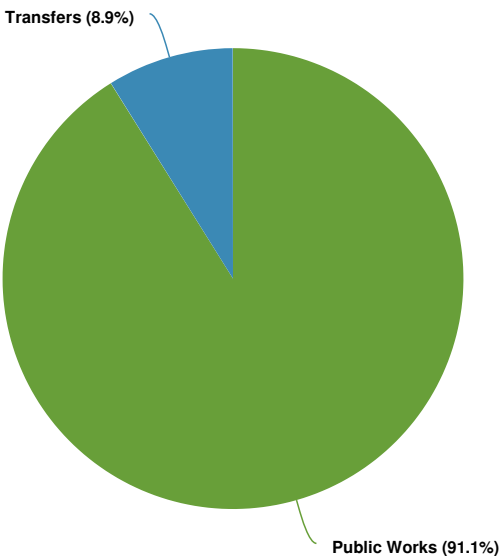
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Revenue From Local Sources	\$2,945,246	\$3,346,746	\$3,012,000	\$3,310,000	9.9%
Revenue From Federal Government	\$0			\$375,000	N/A
Transfers		\$79,252	\$88,000	\$80,000	-9.1%
<b>Total Revenue Source:</b>	<b>\$2,945,246</b>	<b>\$3,425,998</b>	<b>\$3,100,000</b>	<b>\$3,765,000</b>	<b>21.5%</b>



# Expenditures by Function

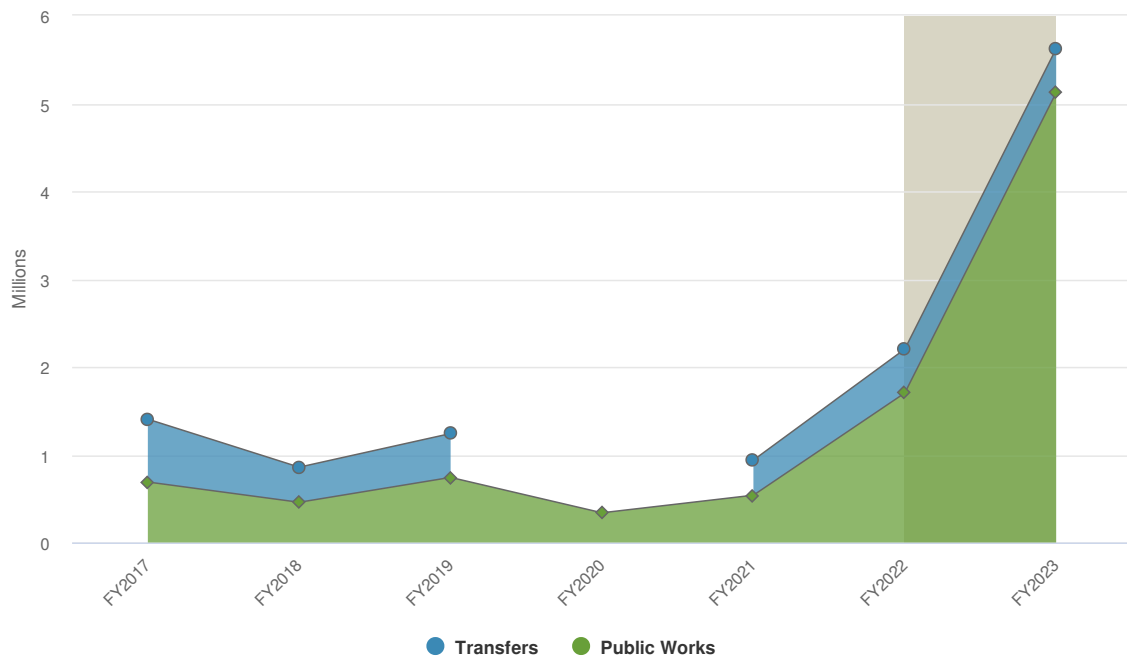
## Budgeted Expenditures by Function



Transfers includes the cost of a new fire truck, which is an operating capital expense of the general fund, but is reimbursed to the General Fund by the CIP Fund due to the large cost.



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Public Works	\$338,050	\$538,306	\$1,702,293	\$5,124,065	201%
Transfers		\$400,000	\$500,000	\$500,000	0%
<b>Total Expenditures:</b>	<b>\$338,050</b>	<b>\$938,306</b>	<b>\$2,202,293</b>	<b>\$5,624,065</b>	<b>155.4%</b>



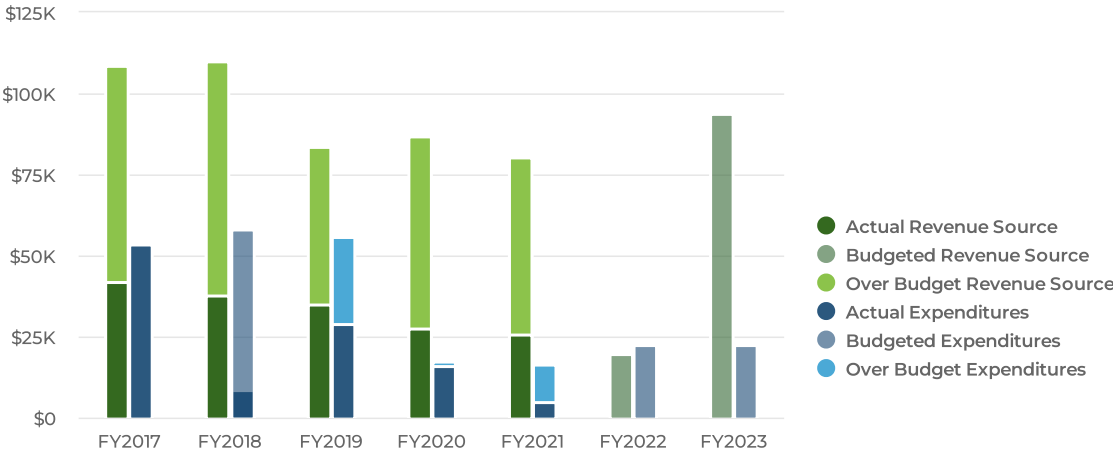


# Special Revenue Funds

Special revenue funds are intended to be used to report specific revenue sources that are limited to being used for a particular purpose, such as transportation aid. In practice, governments also use them to report all the financial activities associated with a single function such as road maintenance. Amelia County's special revenue funds include Cash proffers, IPR Grant, Courthouse Security, Amelia County Cleanup Program, Library Expansion, Sheriff's forfeited assets, and Commonwealth Attorney's forfeited assets.

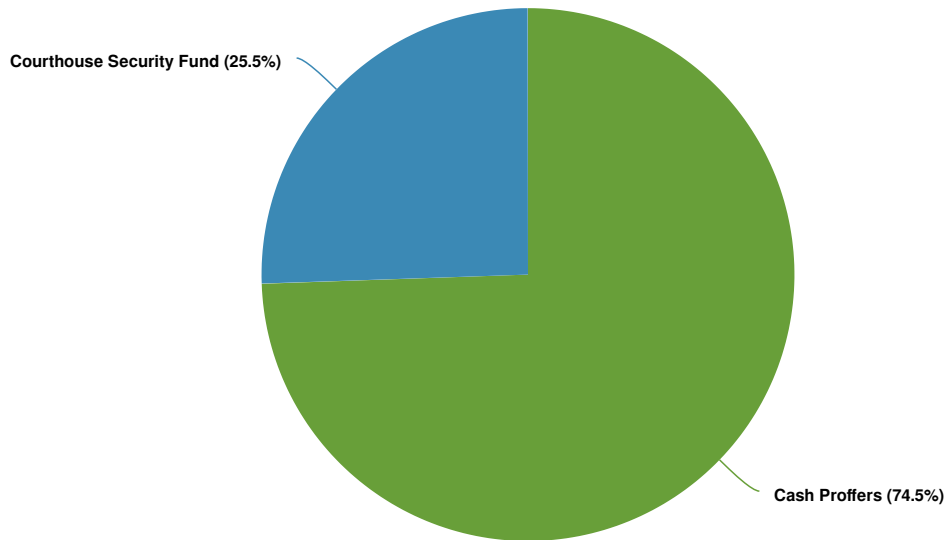
## Summary

The County of Amelia is projecting \$94K of revenue in FY2023, which represents a 370% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$22.6K in FY2023.

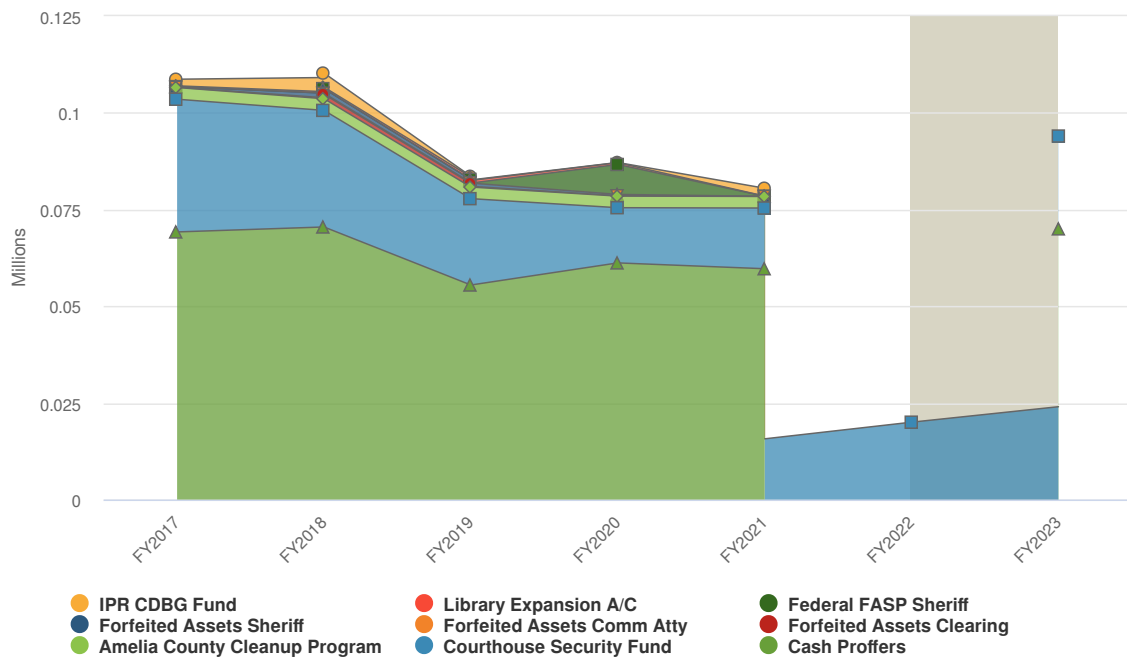


# Revenue by Fund

## 2023 Revenue by Fund



## Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Cash Proffers	\$61,195	\$59,687	\$0	\$70,000	N/A



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
IPR CDBG Fund	\$50	\$2,035	\$0	\$0	0%
Courthouse Security Fund	\$14,275	\$15,696	\$20,000	\$24,000	20%
Amelia County Cleanup Program	\$3,000	\$3,000			N/A
Library Expansion A/C	\$455	\$44			N/A
Federal FASP Sheriff	\$7,752	\$12			N/A
Forfeited Assets Sheriff	\$346	\$31			N/A
Forfeited Assets Comm Atty	\$87	\$7			N/A
<b>Total:</b>	<b>\$87,161</b>	<b>\$80,512</b>	<b>\$20,000</b>	<b>\$94,000</b>	<b>370%</b>

## Revenues by Source

### Budgeted and Historical 2023 Revenues by Source



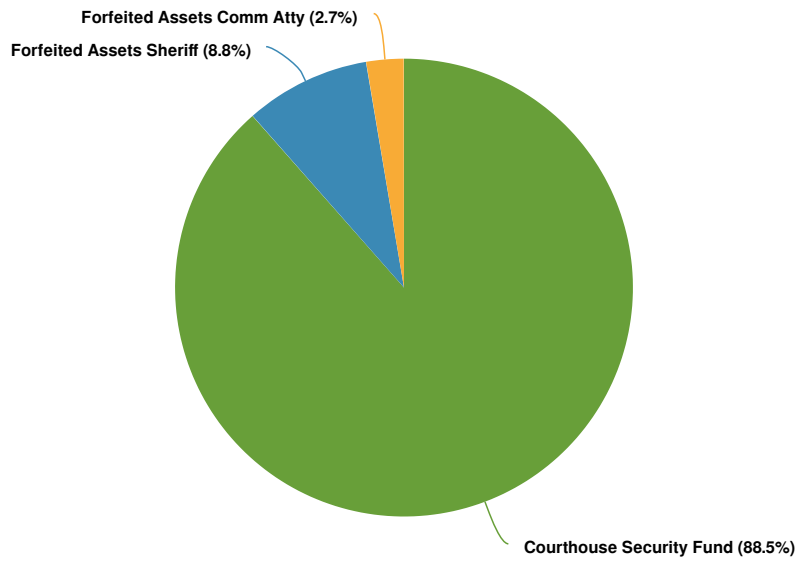
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Revenue From Local Sources	\$87,161	\$80,512	\$20,000	\$94,000	370%
<b>Total Revenue Source:</b>	<b>\$87,161</b>	<b>\$80,512</b>	<b>\$20,000</b>	<b>\$94,000</b>	<b>370%</b>

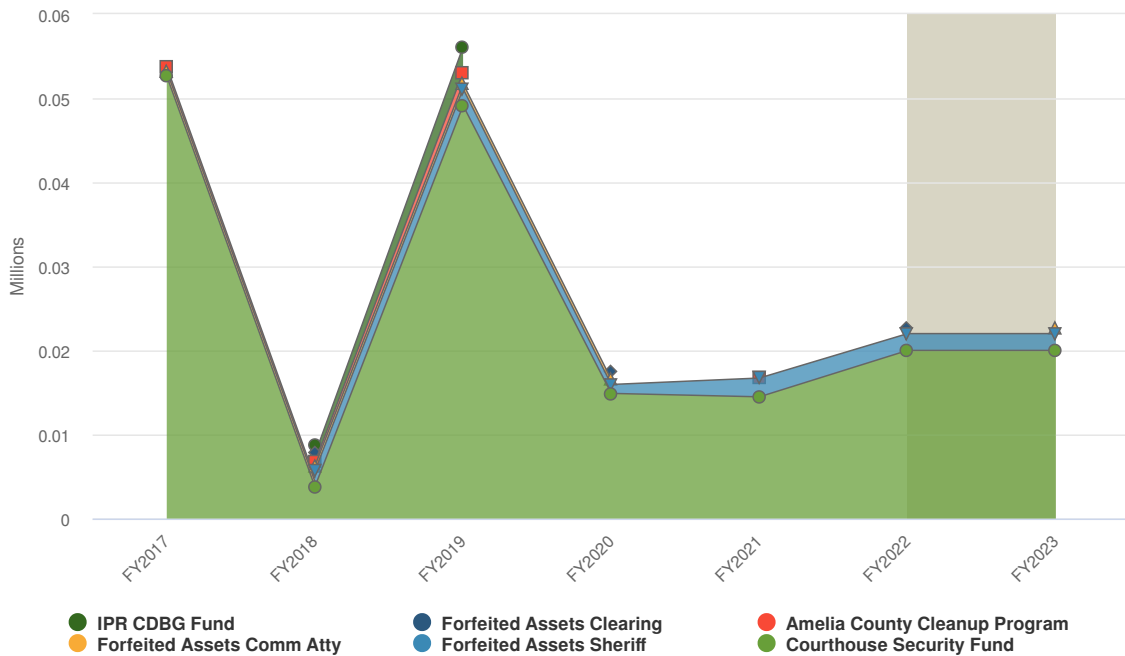


# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Courthouse Security Fund					



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Transfer to General Fund	\$14,887	\$14,479	\$20,000	\$20,000	0%
<b>Total Courthouse Security Fund:</b>	<b>\$14,887</b>	<b>\$14,479</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Amelia County Cleanup Program</b>					
Transfer to General Fund		\$65			N/A
<b>Total Amelia County Cleanup Program:</b>		<b>\$65</b>			<b>N/A</b>
<b>Forfeited Assets Sheriff</b>					
Transfer to General Fund	\$1,060	\$2,236	\$2,000	\$2,000	0%
<b>Total Forfeited Assets Sheriff:</b>	<b>\$1,060</b>	<b>\$2,236</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>
<b>Forfeited Assets Comm Atty</b>					
Transfer to General Fund	\$600			\$600	N/A
<b>Total Forfeited Assets Comm Atty:</b>	<b>\$600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600</b>	<b>N/A</b>
<b>Forfeited Assets Clearing</b>					
Transfer out to General Fund	\$940		\$600		-100%
<b>Total Forfeited Assets Clearing:</b>	<b>\$940</b>	<b>\$0</b>	<b>\$600</b>	<b>\$0</b>	<b>-100%</b>
<b>Total:</b>	<b>\$17,487</b>	<b>\$16,780</b>	<b>\$22,600</b>	<b>\$22,600</b>	<b>0%</b>



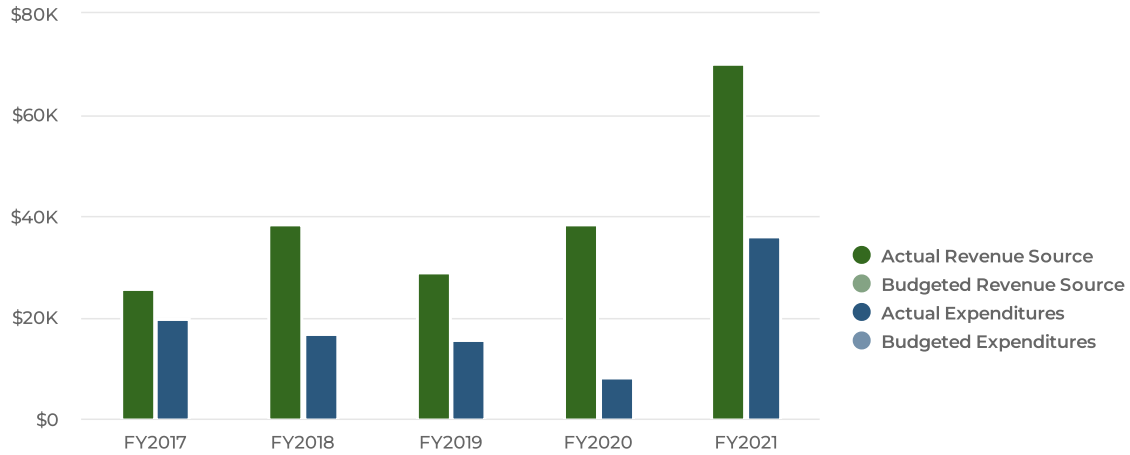


## Fiduciary Funds

Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

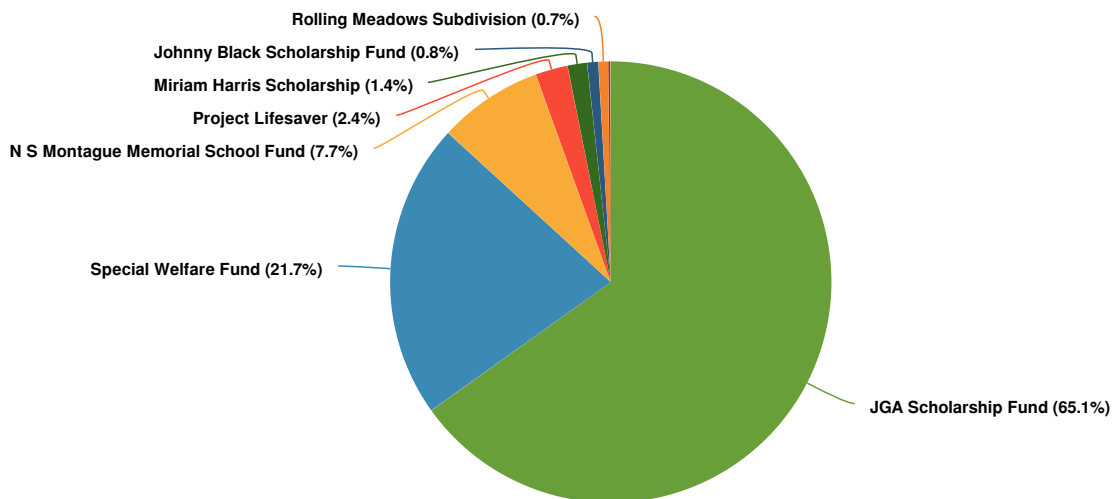
### Summary

The County of Amelia is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



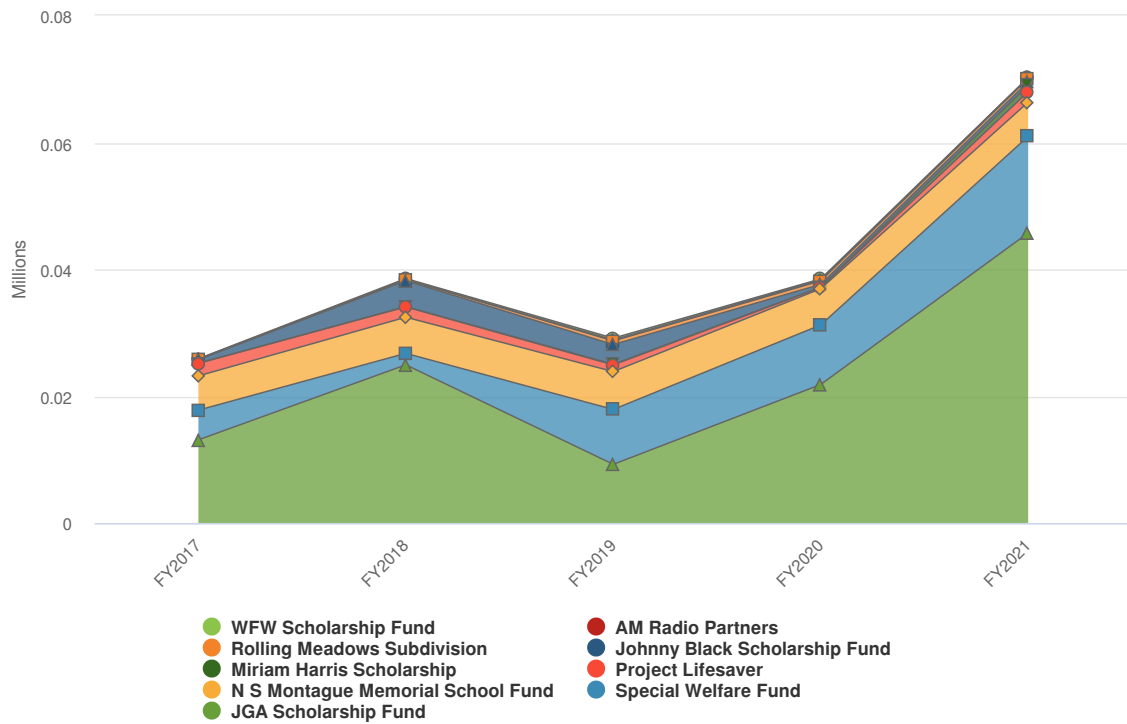
### Revenue by Fund

#### 2023 Revenue by Fund





### Budgeted and Historical 2023 Revenue by Fund

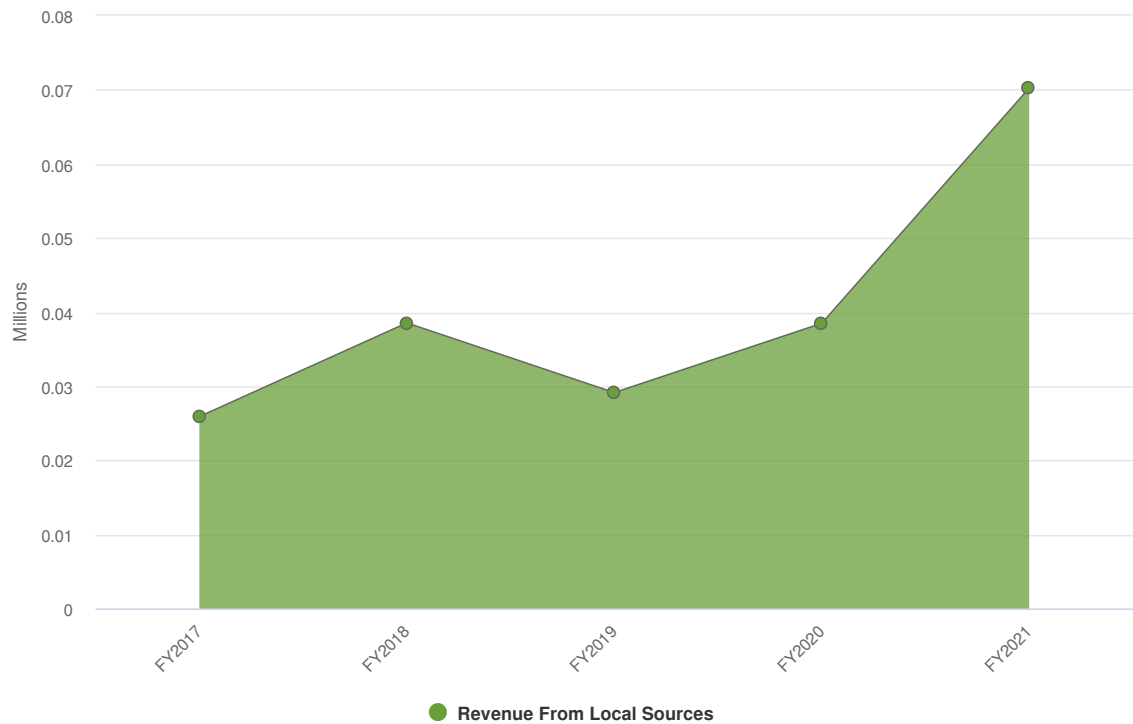


Name	FY2020 Actual	FY2021 Actual
N S Montague Memorial School Fund	\$5,714	\$5,393
AM Radio Partners	\$152	\$110
WFW Scholarship Fund	\$158	\$13
Johnny Black Scholarship Fund	\$442	\$569
Project Lifesaver	\$185	\$1,659
JGA Scholarship Fund	\$21,832	\$45,727
Special Welfare Fund	\$9,390	\$15,237
Miriam Harris Scholarship	\$62	\$1,006
Rolling Meadows Subdivision	\$545	\$510
<b>Total:</b>	<b>\$38,481</b>	<b>\$70,224</b>

### Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

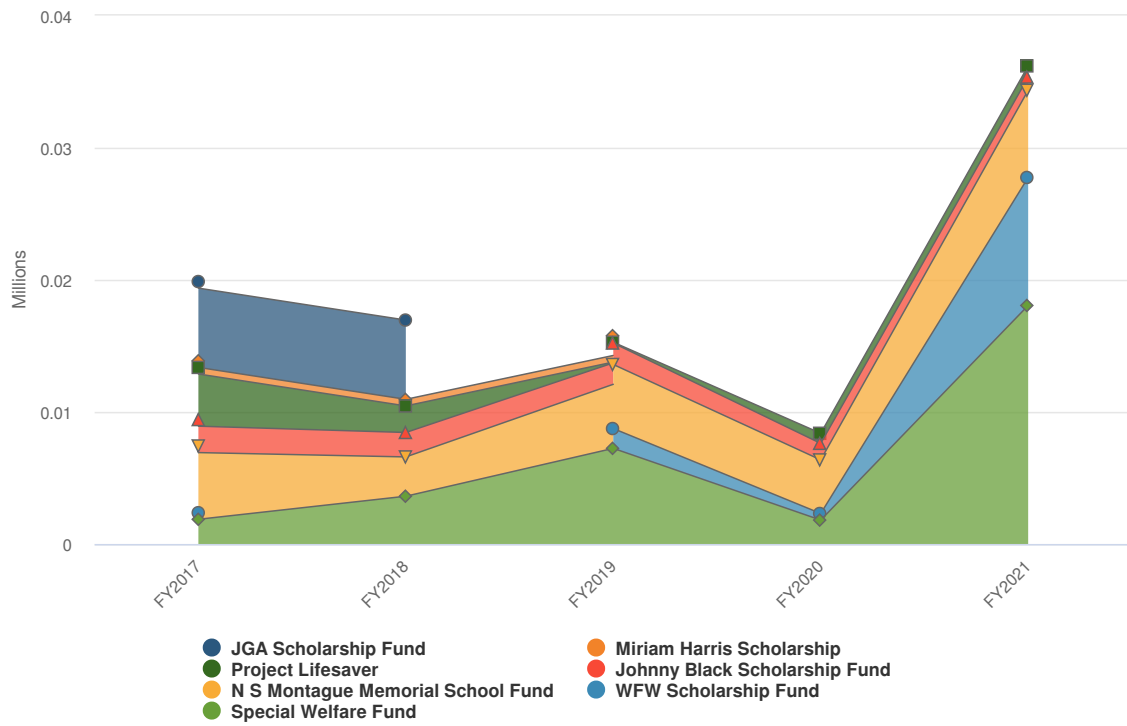


Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source	\$38,481	\$70,224	N/A
<b>Total Revenue Source:</b>	<b>\$38,481</b>	<b>\$70,224</b>	<b>N/A</b>

### Expenditures by Fund



### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual
N S Montague Memorial School Fund	\$4,057	\$6,600
WFW Scholarship Fund	\$500	\$9,691
Johnny Black Scholarship Fund	\$1,250	\$1,000
Project Lifesaver	\$764	\$847
Special Welfare Fund	\$1,808	\$18,056
<b>Total:</b>	<b>\$8,379</b>	<b>\$36,193</b>



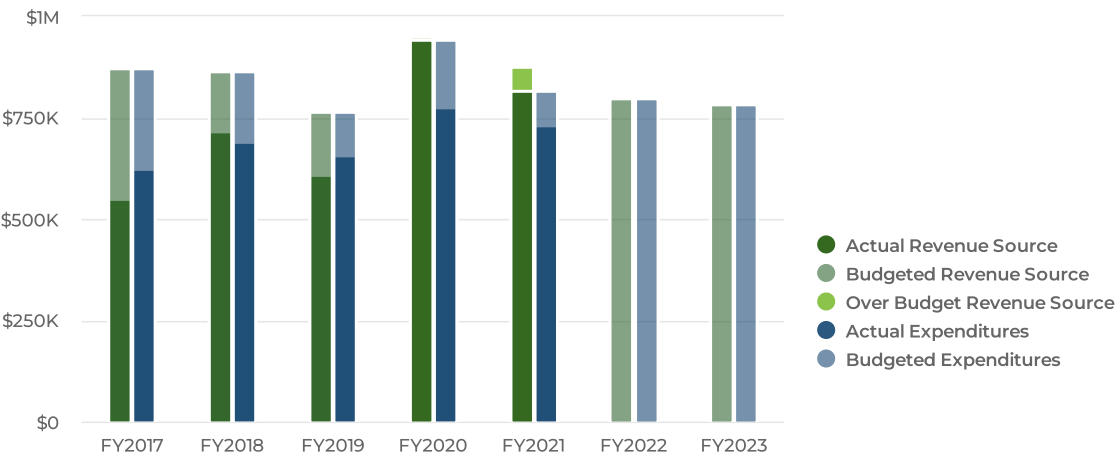


# Sanitary District Fund

Amelia's Sanitary District is what is considered an Enterprise fund. Enterprise funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility. Because Amelia County's water and sewer system is built to accommodate much more usage than occurs currently, the general fund helps finance the Sanitary District with an annual transfer.

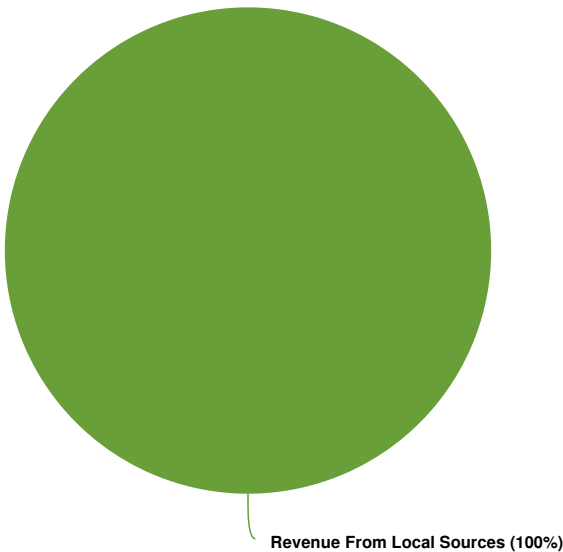
## Summary

The County of Amelia is projecting \$785.77K of revenue in FY2023, which represents a 1.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.6% or \$12.91K to \$785.77K in FY2023.

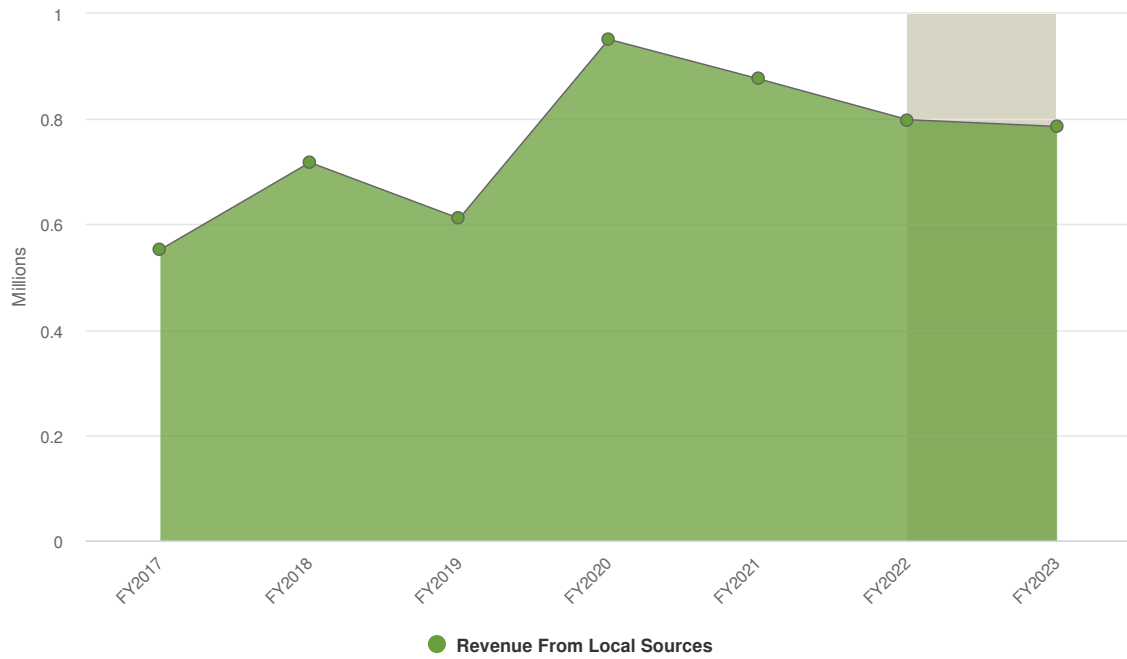


## Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



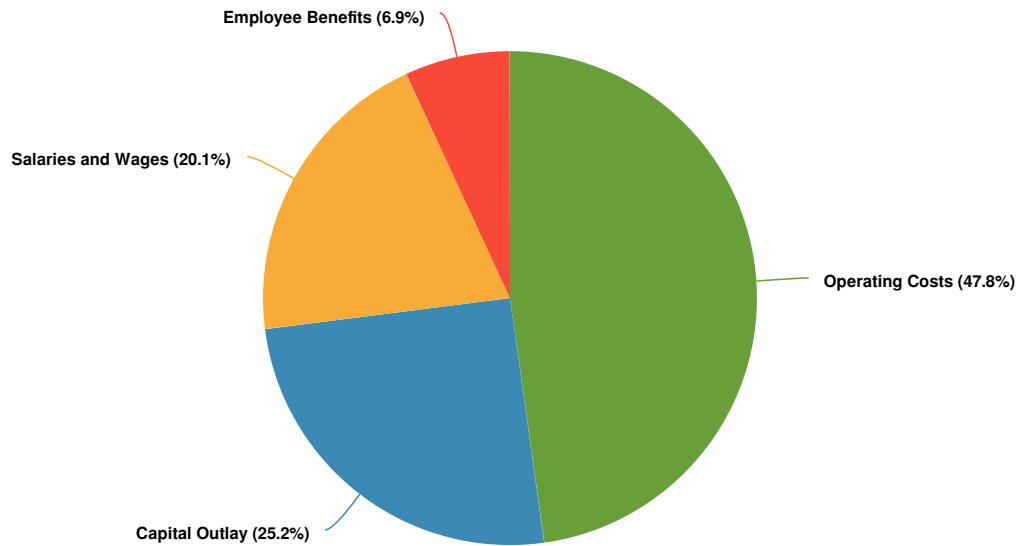
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Revenue From Local Sources</b>					
Income Sewer - All	\$209,035	\$220,881	\$220,000	\$230,000	4.5%
Facility Fees - All	\$0	\$16,040	\$26,000	\$18,000	-30.8%
Penalty Income	\$37,637	\$88,274	\$55,000	\$30,000	-45.5%
Income Water-Residential	\$134,008	\$127,916	\$120,000	\$135,000	12.5%
Income Water-Commercial/Industrial	\$70,873	\$71,895	\$72,000	\$85,000	18.1%
Water Connection Fees-Residential	\$0	\$850	\$2,500	\$700	-72%
Water Connection Fees-Commercial	\$0	\$0	\$2,500	\$0	-100%
Application Fee-Sewer & Water		\$300	\$500	\$300	-40%
Transfer from Gen Fund	\$450,046	\$259,133	\$256,405	\$255,795	-0.2%
S/W Debt Service/Gen Fnd Transfer	\$49,578	\$91,142	\$43,772	\$30,974	-29.2%
<b>Total Revenue From Local Sources:</b>	<b>\$951,177</b>	<b>\$876,432</b>	<b>\$798,677</b>	<b>\$785,769</b>	<b>-1.6%</b>
<b>Total Revenue Source:</b>	<b>\$951,177</b>	<b>\$876,432</b>	<b>\$798,677</b>	<b>\$785,769</b>	<b>-1.6%</b>

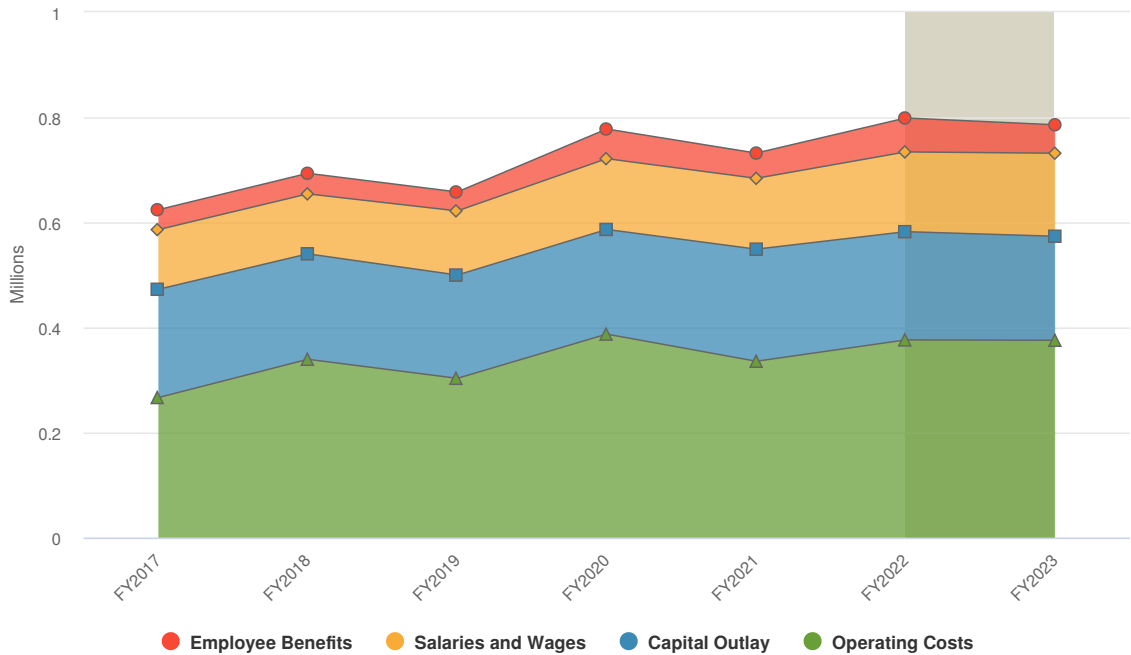


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$95,826	\$87,939	\$126,678	\$121,392	-4.2%
Salaries and Wages-Overtime	\$2,079	\$145	\$3,000	\$3,000	0%
Part-Time Salaries/Wages-Reg.	\$17,907	\$26,087	\$5,000	\$18,000	260%
Salaries/Wages-Annual Leave	\$3,367	\$3,757	\$0	\$0	0%
Salaries/Wages-Comp Time		\$162		\$0	N/A
Salaries and Wages-Regular	\$15,567	\$16,717	\$17,121	\$15,630	-8.7%
<b>Total Salaries and Wages:</b>	<b>\$134,746</b>	<b>\$134,806</b>	<b>\$151,799</b>	<b>\$158,022</b>	<b>4.1%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$8,156	\$8,756	\$10,303	\$10,893	5.7%
VRS-Retirement	\$5,994	\$8,270	\$8,475	\$9,056	6.9%
Hospital/Medical Plans	\$31,322	\$18,090	\$32,176	\$21,057	-34.6%
VRS-Group Life Insurance	\$1,229	\$844	\$1,697	\$1,627	-4.1%
Unemployment Insurance	\$113	\$155	\$35	\$165	371.4%
Worker's Compensation	\$2,144	\$3,901	\$4,096	\$4,750	16%
Disability Program	\$0	\$49	\$162	\$387	138.9%
VRS-Group Health Ins Credit	\$207	\$148	\$279	\$267	-4.3%
FICA/Medicare Tax	\$989	\$1,155	\$1,310	\$1,196	-8.7%
VRS-Retirement	\$962	\$1,511	\$1,145	\$1,166	1.8%
Hospital/Medical Plans	\$5,066	\$4,871	\$4,478	\$3,162	-29.4%
VRS-Group Life Insurance	\$203	\$179	\$229	\$209	-8.7%
Unemployment Insurance	\$0	\$54	\$35	\$55	57.1%
Worker's Compensation	\$29	\$55	\$58	\$65	12.1%
Disability Program			\$90	\$84	-6.7%
VRS-Group Health Ins Credit	\$34	\$30	\$38	\$34	-10.5%
<b>Total Employee Benefits:</b>	<b>\$56,447</b>	<b>\$48,068</b>	<b>\$64,606</b>	<b>\$54,173</b>	<b>-16.1%</b>
<b>Operating Costs</b>					
Professional Health Services	\$273	\$710	\$800	\$800	0%
Professional Services	\$20,254	\$22,503	\$25,000	\$25,000	0%
Contractual Services	\$630	\$140	\$500	\$500	0%
Repairs and Maintenance	\$11,008	\$11,100	\$30,000	\$30,000	0%
Maintenance Service Contract	\$1,738	\$1,884	\$3,000	\$4,300	43.3%
Printing and Binding	\$109			\$0	N/A
Advertising	\$465	\$592	\$800	\$800	0%
Electrical Services	\$23,975	\$19,255	\$25,000	\$25,000	0%
Propane Services	\$2,276	\$1,962	\$3,500	\$3,500	0%
Postal Services	\$2,885	\$3,480	\$3,000	\$3,000	0%
Telecommunications	\$5,006	\$3,681	\$4,000	\$4,500	12.5%
Motor Vehicle Insurance	\$1,165	\$1,278	\$1,400	\$2,300	64.3%
General Liability Insurance	\$1,529	\$1,483	\$1,600	\$1,700	6.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Lease/Rent of Equipment	\$137	\$0	\$3,000	\$3,000	0%
Rental of Uniforms/Maint Supplie		-\$2		\$0	N/A
Travel-Convention/Eduction	\$2,095	\$1,652	\$2,500	\$2,000	-20%
Dues/Association Memberships	\$350	\$0	\$400	\$400	0%
Permits/Titles/Appli. Fees	\$5,650	\$5,778	\$6,000	\$6,500	8.3%
Office Supplies	\$38	\$339	\$300	\$0	-100%
Agricultural Supplies	\$2,702	\$2,346	\$2,900	\$3,000	3.4%
Laboratory Supplies	\$3,318	\$2,665	\$4,000	\$3,000	-25%
Janitorial Supplies	\$416	\$637	\$600	\$600	0%
Off Road Equipment Supplies	\$541	\$445	\$800	\$800	0%
Repair/Maintenance Supplies	\$26,150	\$13,347	\$28,000	\$31,000	10.7%
Vehicle/Powered Equip. Fuels	\$3,011	\$2,080	\$2,200	\$2,200	0%
Vehicle/Powered Equip.Supplies	\$1,261	\$1,186	\$1,600	\$1,500	-6.2%
Off Road Equipment Fuels	\$273	\$945	\$500	\$600	20%
Uniforms & Wearing Apparel	\$1,560	\$1,559	\$1,500	\$1,500	0%
Other Supplies-Chemicals	\$12,458	\$14,714	\$13,000	\$15,000	15.4%
Miscellaneous Small Tools	\$69	\$0	\$500	\$500	0%
Sewer I/I Rehabilitation	\$22,809	\$16,938	\$28,000	\$28,000	0%
Professional Health Services	\$273	\$371	\$350	\$350	0%
Professional Services	\$16,273	\$4,905	\$5,000	\$5,000	0%
Repairs and Maintenance	\$99,066	\$83,517	\$40,000	\$40,000	0%
Maintenance Service Contract	\$12,632	\$13,936	\$20,000	\$21,500	7.5%
Printing and Binding	\$109		\$0	\$0	0%
Advertising	\$270		\$0	\$0	0%
Electrical Services	\$10,377	\$8,880	\$11,000	\$11,000	0%
Propane Services	\$602	\$171	\$2,500	\$2,500	0%
Postal Services	\$3,106	\$3,458	\$2,900	\$2,900	0%
Telecommunications	\$1,918	\$350	\$2,200	\$2,200	0%
Motor Vehicle Insurance	\$1,165	\$1,278	\$1,400	\$1,400	0%
General Liability Insurance	\$1,223	\$1,186	\$1,400	\$1,400	0%
Lease/Rent-Buildings/Grounds	\$10,078	\$10,155	\$15,000	\$18,000	20%
Rental of Uniforms/Maint Supplie		\$17		\$0	N/A
Travel-Convention/Education	\$1,095	\$335	\$2,000	\$2,000	0%
Dues/Association Memberships	\$0	\$350	\$350	\$350	0%
Permits/Titles/Applic. Fees	\$1,348	\$1,348	\$1,500	\$1,500	0%
Office Supplies	\$41	\$106	\$300	\$700	133.3%
Agricultural Supplies		\$4		\$0	N/A
Laboratory Supplies	\$4,012	\$1,260	\$3,800	\$3,800	0%
Janitorial Supplies	\$237		\$200	\$200	0%
Off Road Equipment Supplies	\$0	\$0	\$100	\$100	0%
Repair/Maintenance Supplies	\$10,895	\$13,273	\$16,000	\$16,000	0%





Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Vehicle/Powered Equip. Fuels	\$284	\$353	\$500	\$500	0%
Vehicle/Powered Equip.Suppli	\$9	\$693	\$600	\$700	16.7%
Off Road Equipment Fuels	\$120	\$345	\$300	\$300	0%
Uniforms & Wearing Apparel	\$0	\$454	\$500	\$1,000	100%
Other Supplies-Chemicals	\$8,432	\$11,039	\$10,000	\$10,000	0%
Miscellaneous Small Tools	\$0	\$0	\$200	\$200	0%
Loan #3 Sewer Interceptor	\$2,120	\$795	\$0	\$0	0%
Loan - VRA Ph I	\$1,873	\$1,585	\$1,393	\$1,102	-20.9%
Loan - USDA RD Ph II & IV	\$31,717	\$30,896	\$30,489	\$19,972	-34.5%
Loan - VRA Ph III	\$0	\$0		\$0	N/A
Loan - VRA Ph VI	\$13,867	\$11,890	\$11,890	\$9,900	-16.7%
<b>Total Operating Costs:</b>	<b>\$387,291</b>	<b>\$335,643</b>	<b>\$376,272</b>	<b>\$375,574</b>	<b>-0.2%</b>
<b>Capital Outlay</b>					
Machinery and Equipment	\$3,990	\$10,179	\$8,000		-100%
Depreciation Expense-Sewer	\$79,423	\$82,673	\$82,000	\$82,000	0%
Depreciation Expense	\$115,826	\$120,507	\$116,000	\$116,000	0%
<b>Total Capital Outlay:</b>	<b>\$199,239</b>	<b>\$213,359</b>	<b>\$206,000</b>	<b>\$198,000</b>	<b>-3.9%</b>
<b>Total Expense Objects:</b>	<b>\$777,723</b>	<b>\$731,876</b>	<b>\$798,677</b>	<b>\$785,769</b>	<b>-1.6%</b>



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# **FUNDING SOURCES**

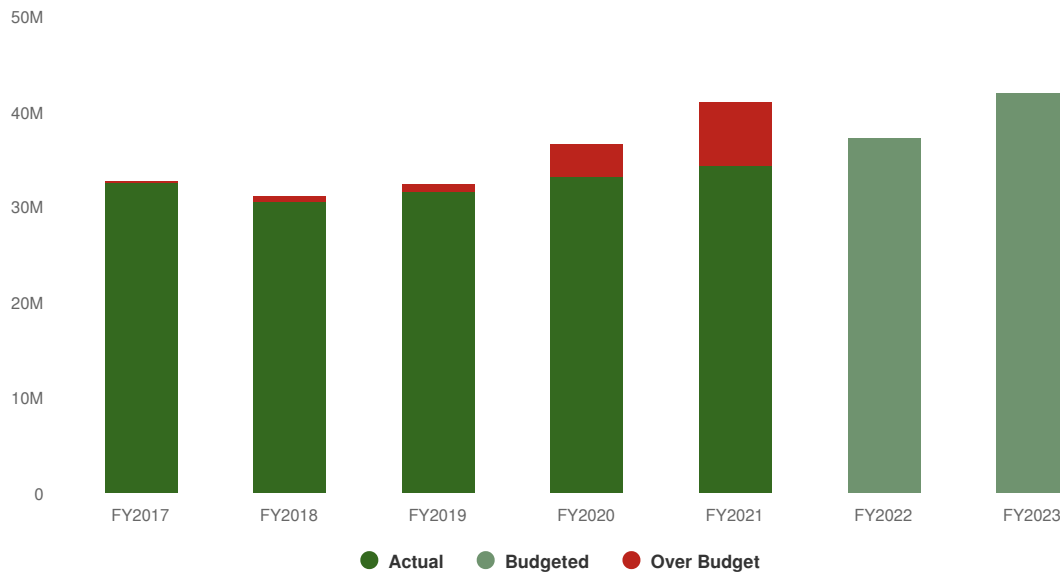
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## County-Wide Funding Sources Summary

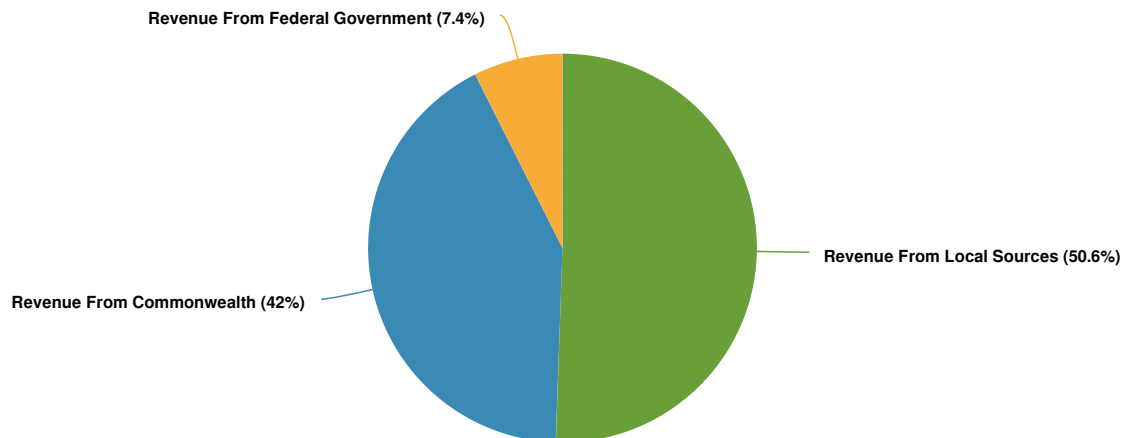
**\$42,043,642** **\$4,755,432**  
(12.75% vs. prior year)

### County-Wide Funding Sources Proposed and Historical Budget vs. Actual

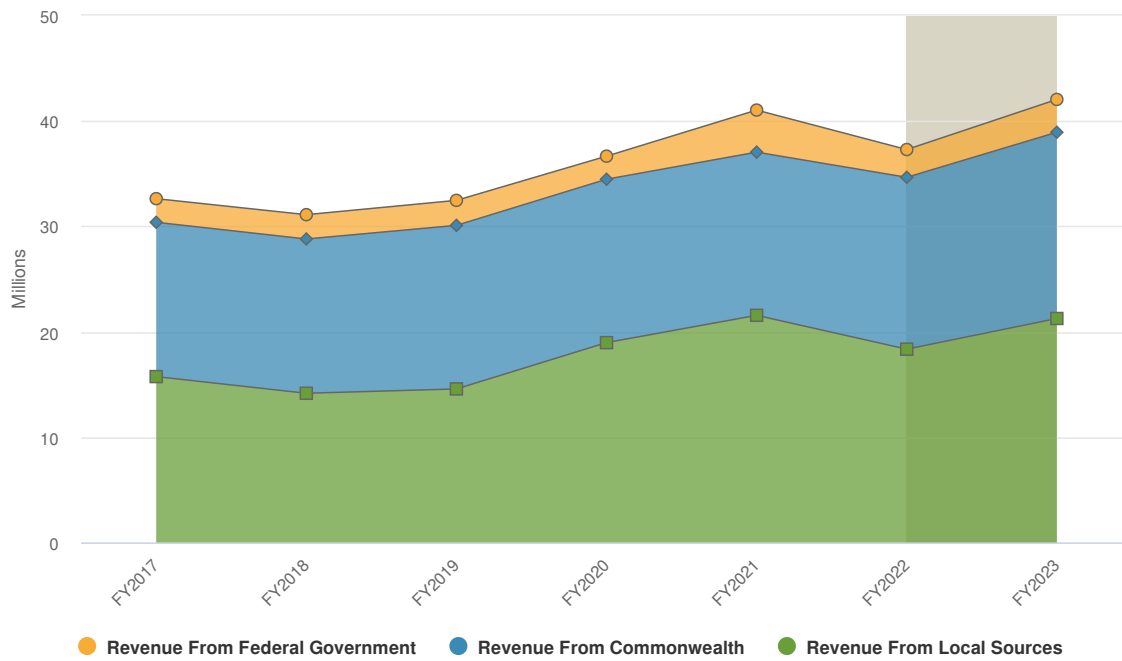


## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Revenue From Local Sources					
General Property Taxes	\$9,432,887	\$10,337,132	\$10,735,870	\$12,785,104	19.1%
Other Local Taxes	\$2,171,747	\$2,591,002	\$2,128,941	\$2,503,300	17.6%
Permits/Priv Fees/Reg Licenses	\$167,423	\$189,142	\$164,525	\$327,550	99.1%
Fine And Forfeitures	\$71,021	\$74,391	\$66,250	\$95,995	44.9%
Revenue From Use Of Money/Prop	\$369,799	\$223,426	\$221,400	\$245,000	10.7%
Charges For Services	\$4,969,095	\$5,427,594	\$3,845,930	\$4,180,900	8.7%
Miscellaneous Revenue	\$1,538,274	\$2,410,829	\$857,974	\$783,999	-8.6%
Recovered Costs	\$246,483	\$302,849	\$325,000	\$333,000	2.5%
<b>Total Revenue From Local Sources:</b>	<b>\$18,966,729</b>	<b>\$21,556,364</b>	<b>\$18,345,890</b>	<b>\$21,254,848</b>	<b>15.9%</b>
Revenue From Commonwealth					
Non-Categorical Aid-State	\$1,326,100	\$1,337,260	\$1,316,513	\$1,372,013	4.2%
Categorical Aid - State	\$12,756,489	\$12,725,991	\$13,438,791	\$14,395,313	7.1%
State Aid-Shared Expenses	\$1,422,471	\$1,421,784	\$1,552,766	\$1,906,966	22.8%
<b>Total Revenue From Commonwealth:</b>	<b>\$15,505,060</b>	<b>\$15,485,034</b>	<b>\$16,308,070</b>	<b>\$17,674,292</b>	<b>8.4%</b>
Revenue From Federal Government					
Federal Revenue	\$527,853	\$978,016	\$805,714	\$1,488,328	84.7%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Categorical Aid - Federal	\$1,660,662	\$3,014,667	\$1,828,536	\$1,626,174	-11.1%
<b>Total Revenue From Federal Government:</b>	<b>\$2,188,515</b>	<b>\$3,992,683</b>	<b>\$2,634,250</b>	<b>\$3,114,502</b>	<b>18.2%</b>
<b>Total Revenue Source:</b>	<b>\$36,660,304</b>	<b>\$41,034,081</b>	<b>\$37,288,210</b>	<b>\$42,043,642</b>	<b>12.8%</b>

## Landfill Host Fees

The County of Amelia has a long-standing contract with Waste Management Inc, in which it receives Landfill Host fees monthly based on waste moved from the Maplewood Landfill located in Amelia County. This landfill (as well as the other convenience sites in Amelia County) are owned and operated by Waste Management, Inc. The monies received from this hosting have been used over the years to supplement our Capital Improvements Fund budget, and the revenue received is subject to change at any time based on capacity and contracts in place. See below for the history of revenue the County has received from landfill host fees since FY2001.



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# DEPARTMENTS

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# Animal Control

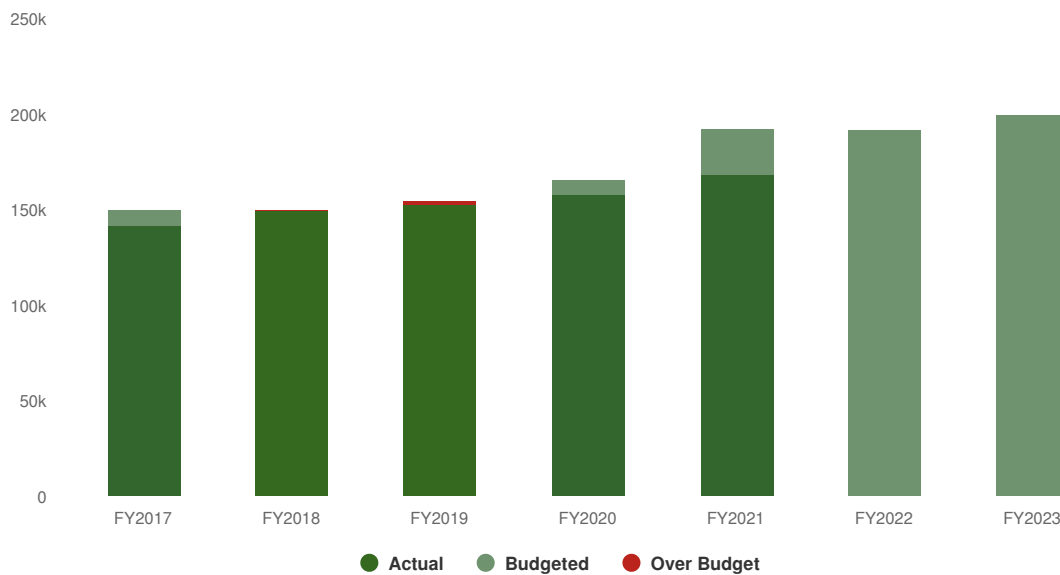
Brian Wootton

Senior Animal Control Officer

## Expenditures Summary

**\$199,670** **\$7,952**  
(4.15% vs. prior year)

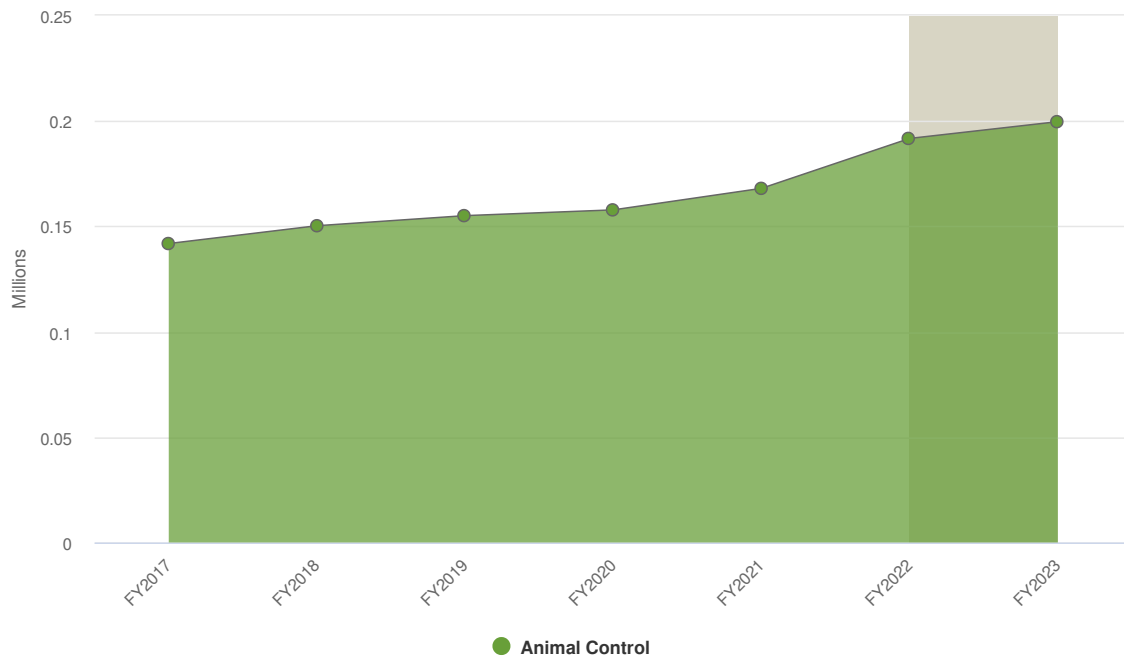
### Animal Control Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Other Protection</b>					
<b>Animal Control</b>					
<b>Salaries and Wages</b>					
Salaries and Wages-Regular	\$72,505	\$104,283	\$115,724	\$121,870	5.3%
Salaries & Wages - Overtime	\$1,980		\$0	\$1,200	N/A
Part-Time Salaries/Wages-Reg.	\$15,330	\$1,146	\$0	\$0	0%
Salaries/Wages-Annual Leave	\$3,541			\$0	N/A
Salaries/Wages-Comp Time	\$4,109		\$0	\$0	0%
<b>Total Salaries and Wages:</b>	<b>\$97,465</b>	<b>\$105,429</b>	<b>\$115,724</b>	<b>\$123,070</b>	<b>6.3%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$7,354	\$8,113	\$8,853	\$9,323	5.3%
VRS-Retirement	\$4,541	\$6,848	\$7,742	\$9,092	17.4%
Hospital/Medical Plans	\$15,608	\$18,027	\$18,898	\$19,016	0.6%
VRS-Group Life Insurance	\$943	\$1,372	\$1,551	\$1,633	5.3%
Unemployment Insurance	\$69	\$202	\$97	\$175	80.4%
Worker's Compensation	\$991	\$1,812	\$1,903	\$2,200	15.6%
Disability Program	\$144	\$296	\$360	\$388	7.8%





Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
VRS-Group Health Ins Credit	\$158	\$225	\$255	\$268	5.1%
<b>Total Employee Benefits:</b>	<b>\$29,808</b>	<b>\$36,894</b>	<b>\$39,659</b>	<b>\$42,095</b>	<b>6.1%</b>
<b>Operating Costs</b>					
Professional Health Services	\$1,457	\$31	\$150	\$150	0%
Professional Services	\$6,891	\$6,573	\$11,000	\$9,000	-18.2%
Contractual Services	\$1,174	\$0	\$1,000	\$1,000	0%
Repairs & Maintenance	\$0	\$2,100	\$1,500	\$2,000	33.3%
Advertising	\$333	\$213	\$250	\$250	0%
Electrical Services	\$3,799	\$3,005	\$4,000	\$4,000	0%
Heating Services	\$571	\$0	\$550	\$550	0%
Postal Services	\$170	\$1,373	\$700	\$350	-50%
Telecommunications	\$2,148	\$2,361	\$2,400	\$2,400	0%
Motor Vehicle Insurance	\$1,165	\$1,278	\$1,600	\$1,500	-6.2%
Travel-Convention/Education	\$1,210	\$71	\$900	\$700	-22.2%
APAW(Animal Friendly License Plate)	\$211	\$551	\$300	\$300	0%
Dues/Association Memberships	\$90	\$120	\$100	\$120	20%
Permits/Titles/Deeds/etc.	\$5	\$0	\$35	\$35	0%
Office Supplies	\$1,232	\$796	\$1,500	\$1,600	6.7%
Food Supplies	\$740	\$1,218	\$2,000	\$2,000	0%
Janitorial Supplies	\$2,512	\$2,396	\$3,000	\$3,000	0%
Repair & Maintenance Supplies	\$478	\$0	\$450	\$450	0%
Vehicle/Powered Equip. Fuels	\$2,972	\$1,937	\$3,200	\$3,200	0%
Vehicle/Powered Equip.Supplies	\$1,979	\$591	\$900	\$900	0%
Uniforms and Wearing Apparel	\$1,406	\$1,090	\$800	\$1,000	25%
<b>Total Operating Costs:</b>	<b>\$30,543</b>	<b>\$25,703</b>	<b>\$36,335</b>	<b>\$34,505</b>	<b>-5%</b>
<b>Total Animal Control:</b>	<b>\$157,817</b>	<b>\$168,026</b>	<b>\$191,718</b>	<b>\$199,670</b>	<b>4.1%</b>
<b>Total Other Protection:</b>	<b>\$157,817</b>	<b>\$168,026</b>	<b>\$191,718</b>	<b>\$199,670</b>	<b>4.1%</b>
<b>Total Public Safety:</b>	<b>\$157,817</b>	<b>\$168,026</b>	<b>\$191,718</b>	<b>\$199,670</b>	<b>4.1%</b>
<b>Total Expenditures:</b>	<b>\$157,817</b>	<b>\$168,026</b>	<b>\$191,718</b>	<b>\$199,670</b>	<b>4.1%</b>



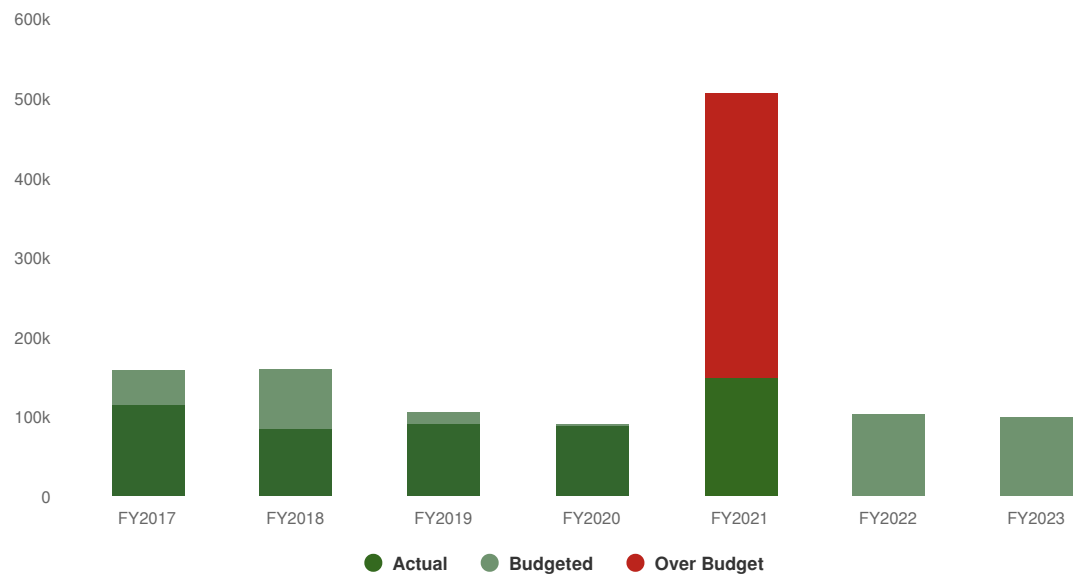
# Board of Supervisors

David Felts  
Chairman of the Board

## Expenditures Summary

**\$100,676** **-\$3,652**  
(-3.50% vs. prior year)

Board of Supervisors Proposed and Historical Budget vs. Actual

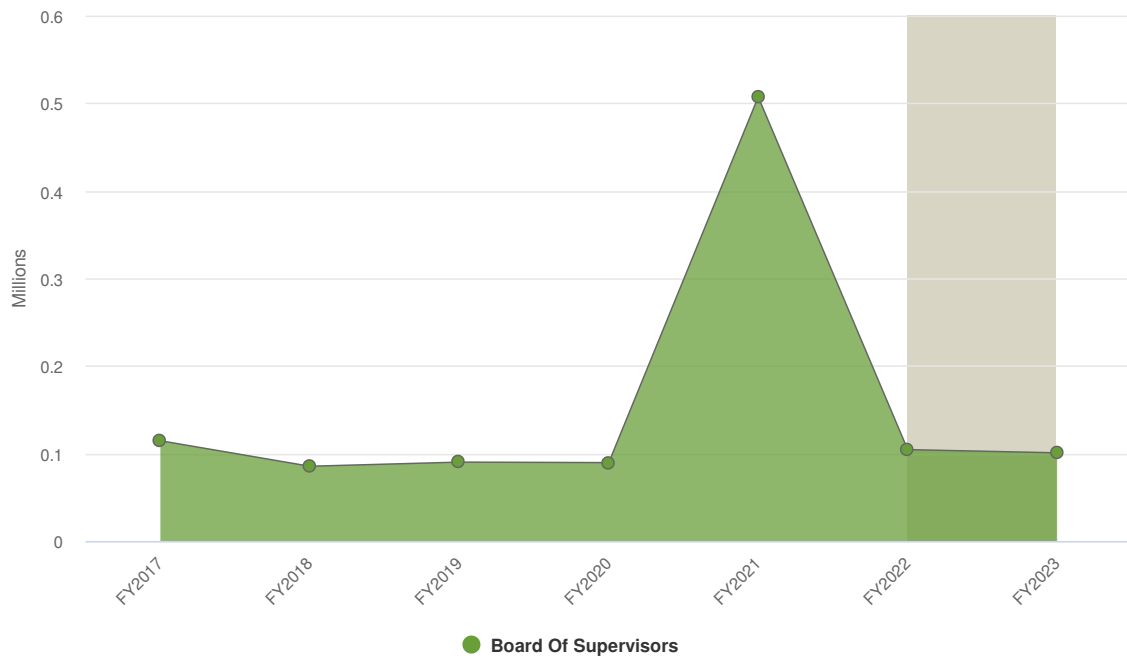


FY21 expenses included the purchase of land, for which a supplemental budget appropriation was made. Supplemental budget appropriations are not reflected in this document.

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>Board Of Supervisors</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$48,300	\$56,100	\$60,600	\$60,600	0%
<b>Total Salaries and Wages:</b>	<b>\$48,300</b>	<b>\$56,100</b>	<b>\$60,600</b>	<b>\$60,600</b>	<b>0%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$3,384	\$4,295	\$4,636	\$4,636	0%
Hospital/Medical Plans	\$7,196		\$0	\$0	0%
Worker's Compensation	\$85	\$134	\$92	\$140	52.2%
<b>Total Employee Benefits:</b>	<b>\$10,665</b>	<b>\$4,429</b>	<b>\$4,728</b>	<b>\$4,776</b>	<b>1%</b>
<b>Operating Costs</b>					
Professional Services	\$7,258	\$48,132	\$16,000	\$14,150	-11.6%
Printing and Binding	\$218	\$25		\$150	N/A
Advertising	\$7,270	\$12,399	\$10,000	\$10,000	0%
Public Officials Liab. Ins.	\$6,465	\$5,284	\$6,500	\$4,500	-30.8%
Travel- Convention/Education	\$3,384	\$2,367	\$3,000	\$3,000	0%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Dues/Association Memberships	\$5,920	\$3,191	\$3,500	\$3,500	0%
Purchase of Real Estate		\$375,153		\$0	N/A
<b>Total Operating Costs:</b>	<b>\$30,516</b>	<b>\$446,551</b>	<b>\$39,000</b>	<b>\$35,300</b>	<b>-9.5%</b>
<b>Total Board Of Supervisors:</b>	<b>\$89,480</b>	<b>\$507,081</b>	<b>\$104,328</b>	<b>\$100,676</b>	<b>-3.5%</b>
<b>Total General Government:</b>	<b>\$89,480</b>	<b>\$507,081</b>	<b>\$104,328</b>	<b>\$100,676</b>	<b>-3.5%</b>
<b>Total Expenditures:</b>	<b>\$89,480</b>	<b>\$507,081</b>	<b>\$104,328</b>	<b>\$100,676</b>	<b>-3.5%</b>



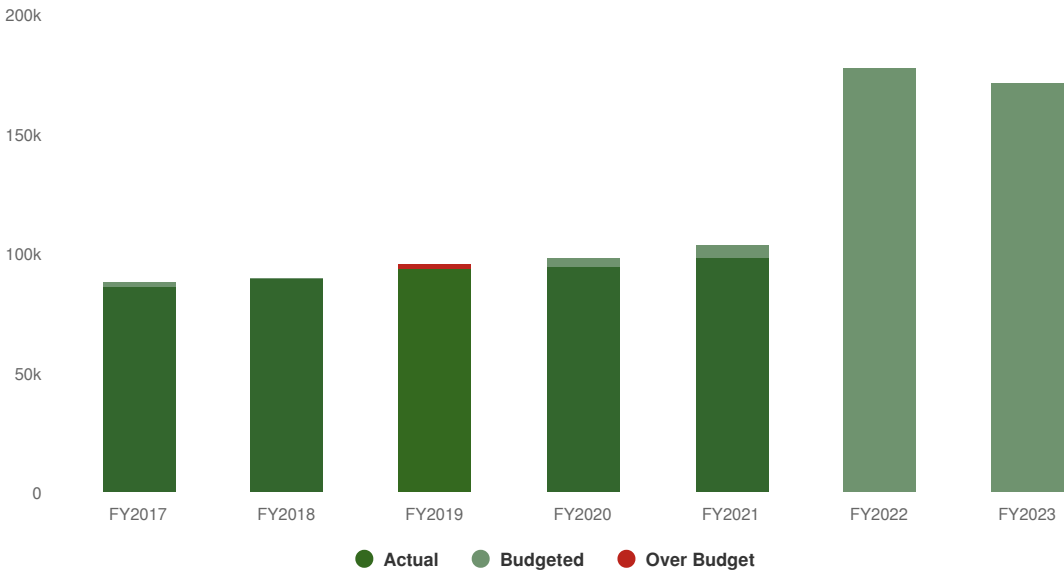
# Building Inspections

Jerry Williams Jr.  
Building Official

## Expenditures Summary

**\$171,787** **-\$5,992**  
(-3.37% vs. prior year)

Building Inspections Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Building Inspections</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$67,402	\$69,778	\$124,628	\$115,500	-7.3%
Part-Time Salaries/Wages-Reg.				\$6,000	N/A
<b>Total Salaries and Wages:</b>	<b>\$67,402</b>	<b>\$69,778</b>	<b>\$124,628</b>	<b>\$121,500</b>	<b>-2.5%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$4,878	\$5,074	\$9,534	\$9,295	-2.5%
VRS-Retirement	\$4,179	\$4,668	\$8,338	\$8,616	3.3%
Hospital/Medical Plans	\$13,010	\$11,295	\$22,042	\$21,293	-3.4%
VRS-Group Life Insurance	\$883	\$935	\$1,670	\$1,548	-7.3%
Unemployment Insurance	\$27	\$54	\$37	\$60	62.2%
Worker's Compensation	\$1,891	\$3,553	\$3,931	\$4,500	14.5%
Disability Program			\$0	\$232	N/A
VRS-Group Health Ins Credit	\$148	\$153	\$274	\$254	-7.3%
<b>Total Employee Benefits:</b>	<b>\$25,016</b>	<b>\$25,733</b>	<b>\$45,826</b>	<b>\$45,798</b>	<b>-0.1%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Operating Costs</b>					
Repairs & Maintenance	\$0	\$0	\$500	\$0	-100%
Printing and Binding				\$75	N/A
Advertising		\$0	\$300	\$150	-50%
Postal Services	\$106	\$427	\$500	\$500	0%
Telecommunications	\$338	\$318	\$500	\$350	-30%
Motor Vehicle Insurance	\$601	\$639	\$850	\$800	-5.9%
Travel- Convention/Education	\$0	\$0	\$125	\$125	0%
Dues/Association Memberships	\$0	\$45	\$50	\$50	0%
Office Supplies	\$142	\$231	\$500	\$350	-30%
Vehicle/Powered Equip. Fuels	\$771	\$761	\$1,500	\$964	-35.7%
Vehicle/Powered Equip.Supplies	\$0	\$91	\$500	\$125	-75%
Books and Subscriptions			\$2,000	\$1,000	-50%
<b>Total Operating Costs:</b>	<b>\$1,958</b>	<b>\$2,512</b>	<b>\$7,325</b>	<b>\$4,489</b>	<b>-38.7%</b>
<b>Total Building Inspections:</b>	<b>\$94,376</b>	<b>\$98,023</b>	<b>\$177,779</b>	<b>\$171,787</b>	<b>-3.4%</b>
<b>Total Public Safety:</b>	<b>\$94,376</b>	<b>\$98,023</b>	<b>\$177,779</b>	<b>\$171,787</b>	<b>-3.4%</b>
<b>Total Expenditures:</b>	<b>\$94,376</b>	<b>\$98,023</b>	<b>\$177,779</b>	<b>\$171,787</b>	<b>-3.4%</b>

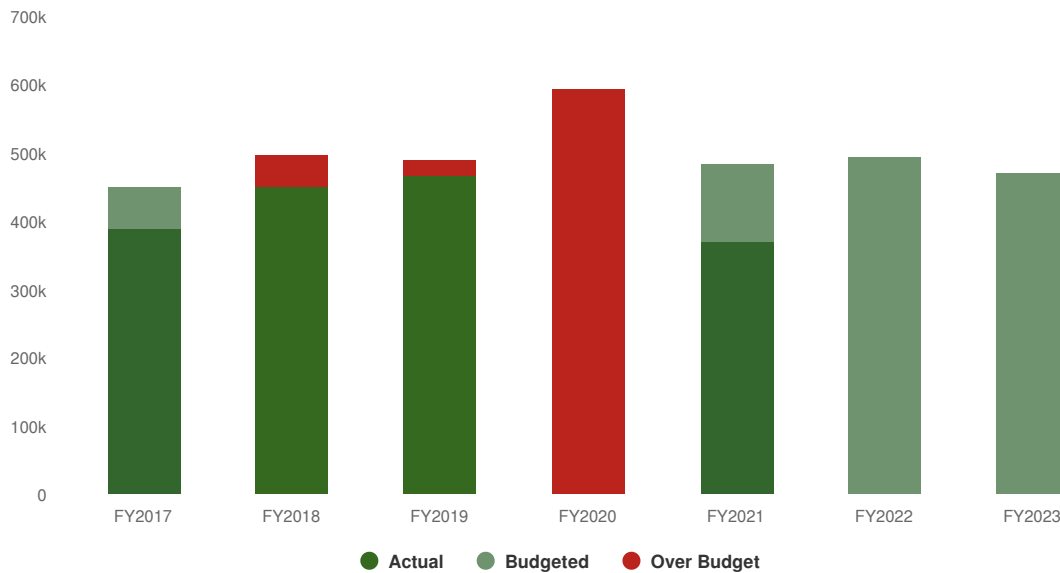


## Children's Services Act

### Expenditures Summary

**\$470,000** **-\$25,000**  
(-5.05% vs. prior year)

#### Children's Services Act Proposed and Historical Budget vs. Actual



This program is partially grant-funded and costs depend on number of cases receiving services - varies year-to-year.

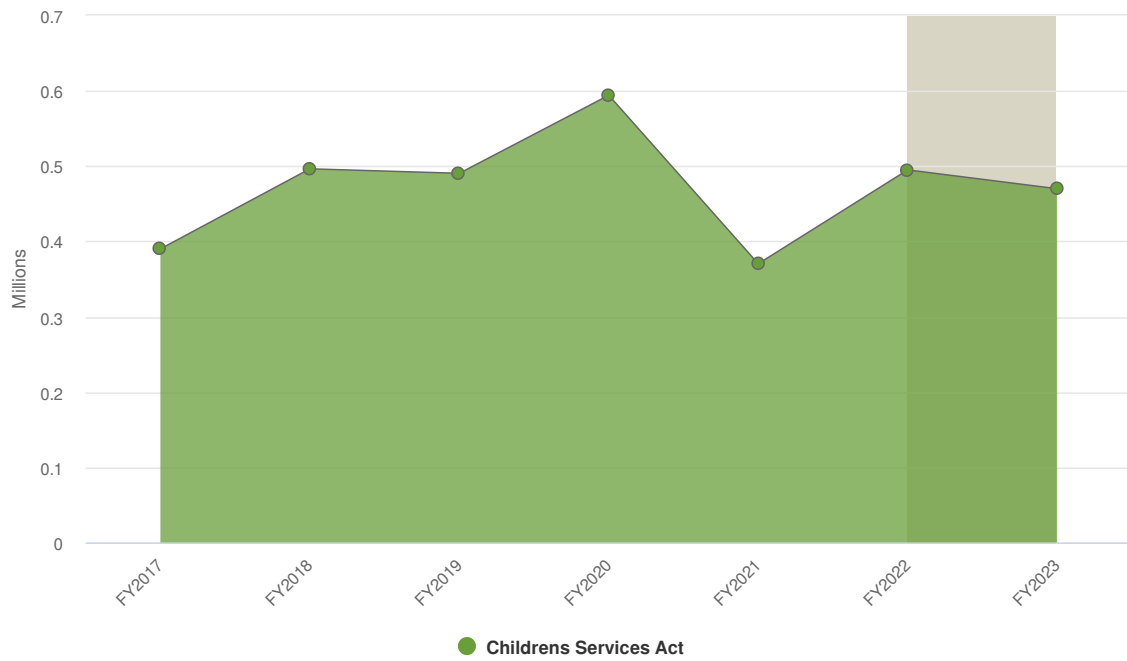
Note - Children's Services Act was budgeted for and managed by Social Services but expended by the County in FY20, which is the reason for the "over budget" amount above.

### Expenditures by Function





## Budgeted and Historical Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Health and Human Services</b>					
<b>Childrens Services Act</b>					
<b>Operating Costs</b>					
Services/AT RISK Youth/Family	\$594,196	\$370,342	\$495,000	\$470,000	-5.1%
<b>Total Operating Costs:</b>	<b>\$594,196</b>	<b>\$370,342</b>	<b>\$495,000</b>	<b>\$470,000</b>	<b>-5.1%</b>
<b>Total Childrens Services Act:</b>	<b>\$594,196</b>	<b>\$370,342</b>	<b>\$495,000</b>	<b>\$470,000</b>	<b>-5.1%</b>
<b>Total Health and Human Services:</b>	<b>\$594,196</b>	<b>\$370,342</b>	<b>\$495,000</b>	<b>\$470,000</b>	<b>-5.1%</b>
<b>Total Expenditures:</b>	<b>\$594,196</b>	<b>\$370,342</b>	<b>\$495,000</b>	<b>\$470,000</b>	<b>-5.1%</b>

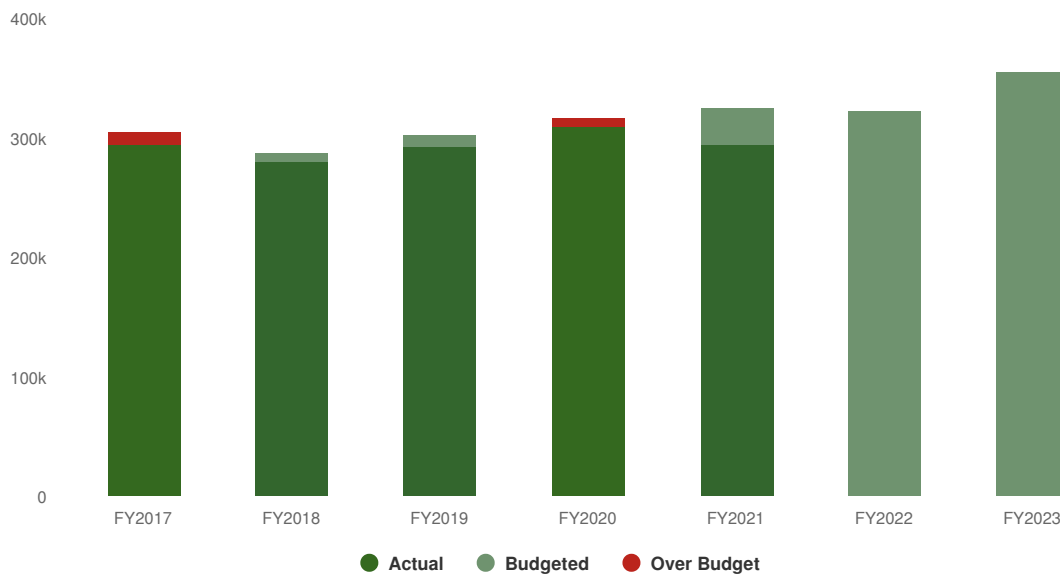
# Clerk of the Circuit Court

Marilyn Wilson  
Clerk of the Circuit Court

## Expenditures Summary

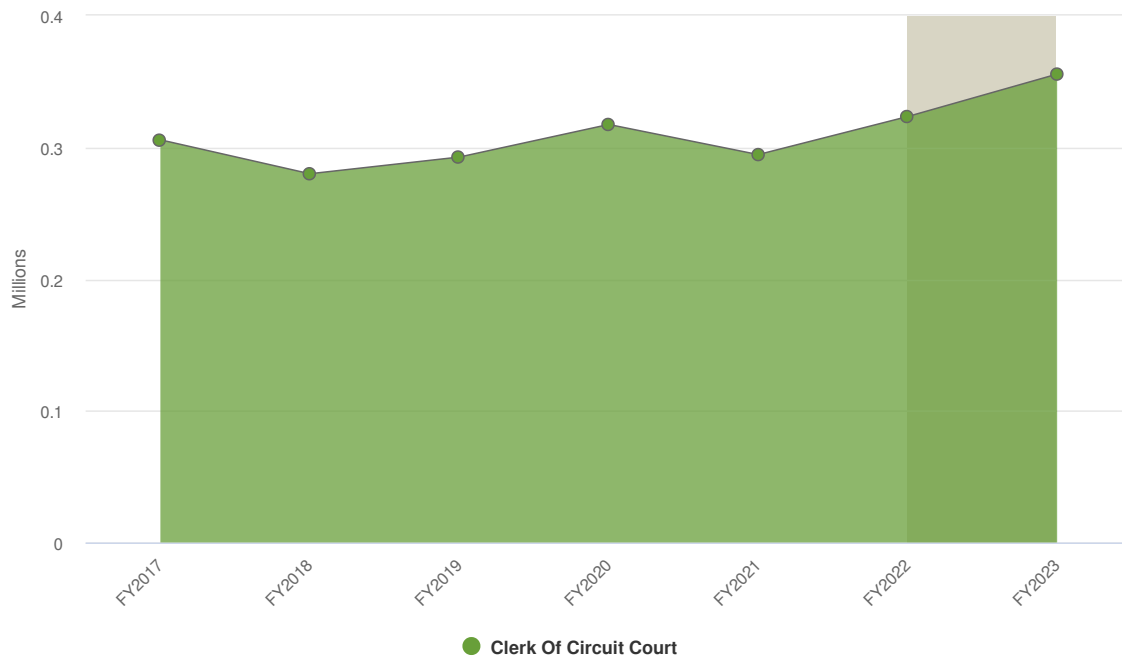
**\$355,590** **\$32,220**  
(9.96% vs. prior year)

Clerk of the Circuit Court Proposed and Historical Budget vs. Actual



## Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Judicial</b>					
<b>Clerk Of Circuit Court</b>					
<b>Salaries and Wages</b>					
Salaries and Wages- Regular	\$203,961	\$197,861	\$215,746	\$251,016	16.3%
Salaries & Wages - Overtime	\$141			\$0	N/A
Part-Time Salaries/Wages- Reg.	\$5,783	\$7,250	\$5,000	\$0	-100%
Salaries/Wages-Annual Leave		\$1,661		\$0	N/A
<b>Total Salaries and Wages:</b>	<b>\$209,885</b>	<b>\$206,772</b>	<b>\$220,746</b>	<b>\$251,016</b>	<b>13.7%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$15,389	\$15,310	\$16,887	\$19,203	13.7%
VRS-Retirement	\$12,646	\$12,878	\$14,433	\$18,726	29.7%
Hospital/Medical Plans	\$44,102	\$37,918	\$44,439	\$37,002	-16.7%
VRS-Group Life Insurance	\$2,672	\$2,579	\$2,891	\$3,364	16.4%
Unemployment Insurance	\$98	\$146	\$97	\$150	54.6%
Worker's Compensation	\$290	\$530	\$557	\$625	12.2%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Disability Program		\$7	\$170	\$186	9.4%
<b>Total Employee Benefits:</b>	<b>\$75,196</b>	<b>\$69,368</b>	<b>\$79,474</b>	<b>\$79,256</b>	<b>-0.3%</b>
<b>Operating Costs</b>					
Professional Services	\$2,057	\$2,332	\$2,500	\$2,500	0%
Court Appointed Counsel				\$600	N/A
Indexing	\$0	\$84	\$100	\$100	0%
Fees for Services - Jurors	\$1,860	\$3,009	\$3,300	\$5,400	63.6%
Repairs & Maintenance	\$0	\$0	\$150	\$150	0%
Maintenance Service Contract	\$8,824	\$6,817	\$8,000	\$8,000	0%
Printing and Binding	\$2,142	\$764	\$2,200	\$1,468	-33.3%
Postal Services	\$1,651	\$1,600	\$1,600	\$1,600	0%
Telecommunications	\$1,887	\$1,845	\$2,000	\$2,000	0%
Travel- Convention/Education	\$0	\$0	\$1,800	\$2,000	11.1%
Dues/Association Memberships	\$640	\$320	\$350	\$350	0%
Books Preservation Grant	\$12,748		\$0	\$0	0%
Office Supplies	\$455	\$1,486	\$1,000	\$1,000	0%
Books and Subscriptions	\$0	\$83	\$150	\$150	0%
<b>Total Operating Costs:</b>	<b>\$32,264</b>	<b>\$18,340</b>	<b>\$23,150</b>	<b>\$25,318</b>	<b>9.4%</b>
<b>Total Clerk Of Circuit Court:</b>	<b>\$317,346</b>	<b>\$294,480</b>	<b>\$323,370</b>	<b>\$355,590</b>	<b>10%</b>
<b>Total Judicial:</b>	<b>\$317,346</b>	<b>\$294,480</b>	<b>\$323,370</b>	<b>\$355,590</b>	<b>10%</b>
<b>Total Expenditures:</b>	<b>\$317,346</b>	<b>\$294,480</b>	<b>\$323,370</b>	<b>\$355,590</b>	<b>10%</b>



# Commissioner of Revenue

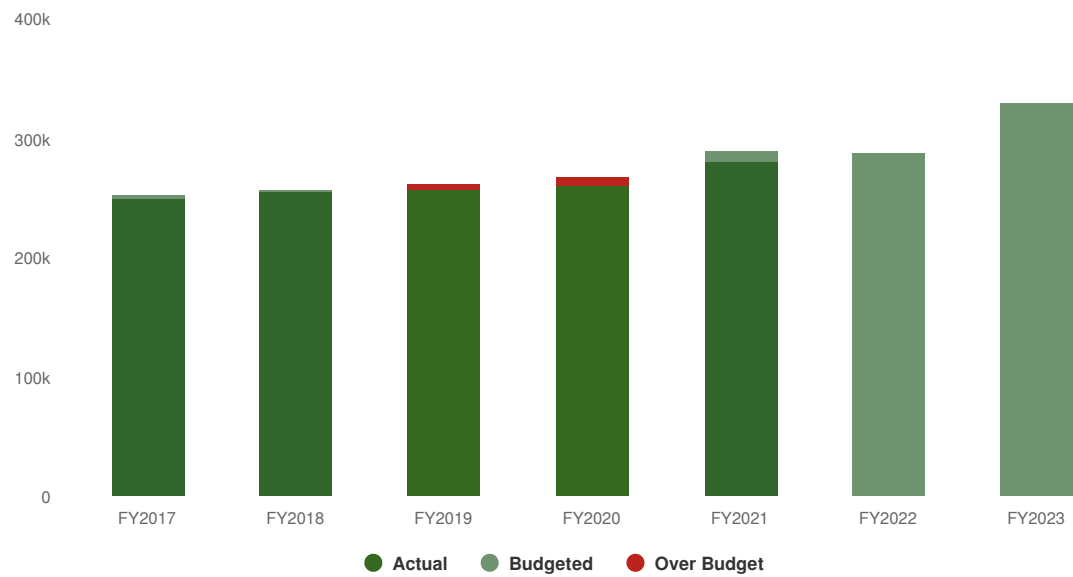
Laura Walsh  
Master Commissioner of the Revenue

## Expenditures Summary

\$329,561

\$41,506  
(14.41% vs. prior year)

Commissioner of Revenue Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>General and Financial Administration</b>					
<b>Commissioner Of Revenue</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$189,499	\$195,096	\$199,973	\$226,269	13.1%
Salaries/Wages - Annual Leave			\$0	\$9,185	N/A
Bonus Pay	\$2,214		\$0	\$0	0%
<b>Total Salaries and Wages:</b>	<b>\$191,713</b>	<b>\$195,096</b>	<b>\$199,973</b>	<b>\$235,454</b>	<b>17.7%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$13,862	\$14,582	\$15,298	\$17,310	13.2%
VRS-Retirement	\$11,830	\$13,052	\$13,378	\$16,880	26.2%
Hospital/Medical Plans	\$23,288	\$21,138	\$25,718	\$26,445	2.8%
VRS-Group Life Insurance	\$2,482	\$2,614	\$2,680	\$3,032	13.1%
Unemployment Insurance	\$0	\$166	\$141	\$170	20.6%
Worker's Compensation	\$246	\$378	\$397	\$445	12.1%
Disability Program	\$354	\$361	\$370	\$565	52.7%
<b>Total Employee Benefits:</b>	<b>\$52,062</b>	<b>\$52,291</b>	<b>\$57,982</b>	<b>\$64,847</b>	<b>11.8%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Operating Costs</b>					
Professional Services	\$8,738	\$15,184	\$11,000	\$10,460	-4.9%
Repairs & Maintenance	\$375	\$672	\$1,000	\$500	-50%
Maintenance Service Contract	\$2,296	\$2,104	\$2,300	\$2,300	0%
Printing and Binding	\$1,421	\$1,529	\$1,800	\$1,600	-11.1%
Advertising	\$105	\$146	\$200	\$200	0%
Postal Services	\$5,523	\$5,901	\$5,600	\$5,900	5.4%
Telecommunications	\$2,475	\$2,606	\$2,800	\$2,800	0%
Travel-Convention/Education	\$1,393	\$1,075	\$2,300	\$2,100	-8.7%
Dues/Association Memberships	\$670	\$735	\$600	\$700	16.7%
Office Supplies	\$1,147	\$2,641	\$2,200	\$2,400	9.1%
Books and Subscriptions	\$302	\$258	\$300	\$300	0%
<b>Total Operating Costs:</b>	<b>\$24,446</b>	<b>\$32,852</b>	<b>\$30,100</b>	<b>\$29,260</b>	<b>-2.8%</b>
<b>Total Commissioner Of Revenue:</b>	<b>\$268,221</b>	<b>\$280,239</b>	<b>\$288,055</b>	<b>\$329,561</b>	<b>14.4%</b>
<b>Total General and Financial Administration:</b>	<b>\$268,221</b>	<b>\$280,239</b>	<b>\$288,055</b>	<b>\$329,561</b>	<b>14.4%</b>
<b>Total General Government:</b>	<b>\$268,221</b>	<b>\$280,239</b>	<b>\$288,055</b>	<b>\$329,561</b>	<b>14.4%</b>
<b>Total Expenditures:</b>	<b>\$268,221</b>	<b>\$280,239</b>	<b>\$288,055</b>	<b>\$329,561</b>	<b>14.4%</b>



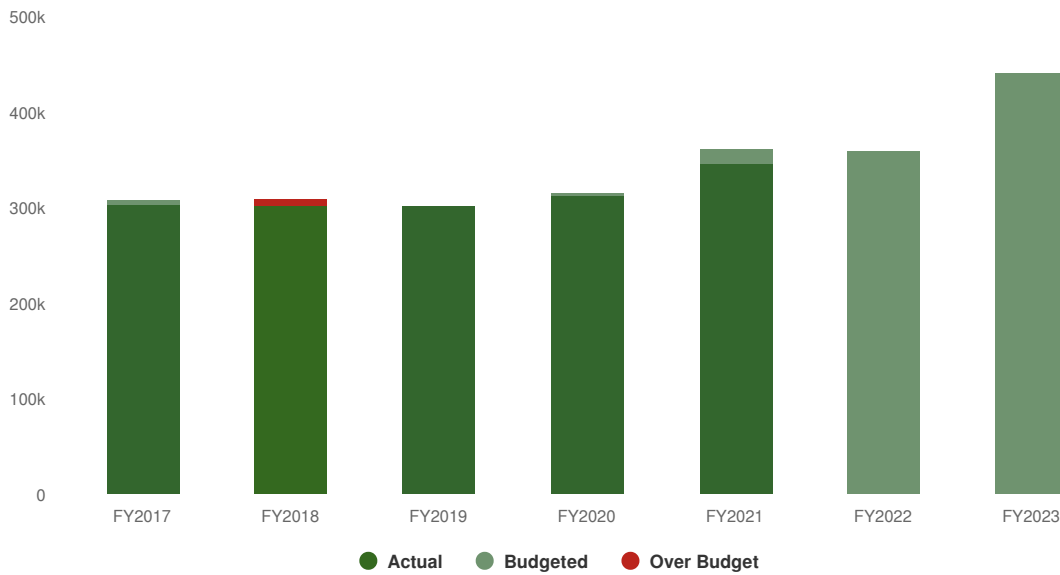
# Commonwealth's Attorney

Lee Harrison  
Commonwealth's Attorney

## Expenditures Summary

**\$441,731** **\$81,928**  
(22.77% vs. prior year)

### Commonwealth's Attorney Proposed and Historical Budget vs. Actual

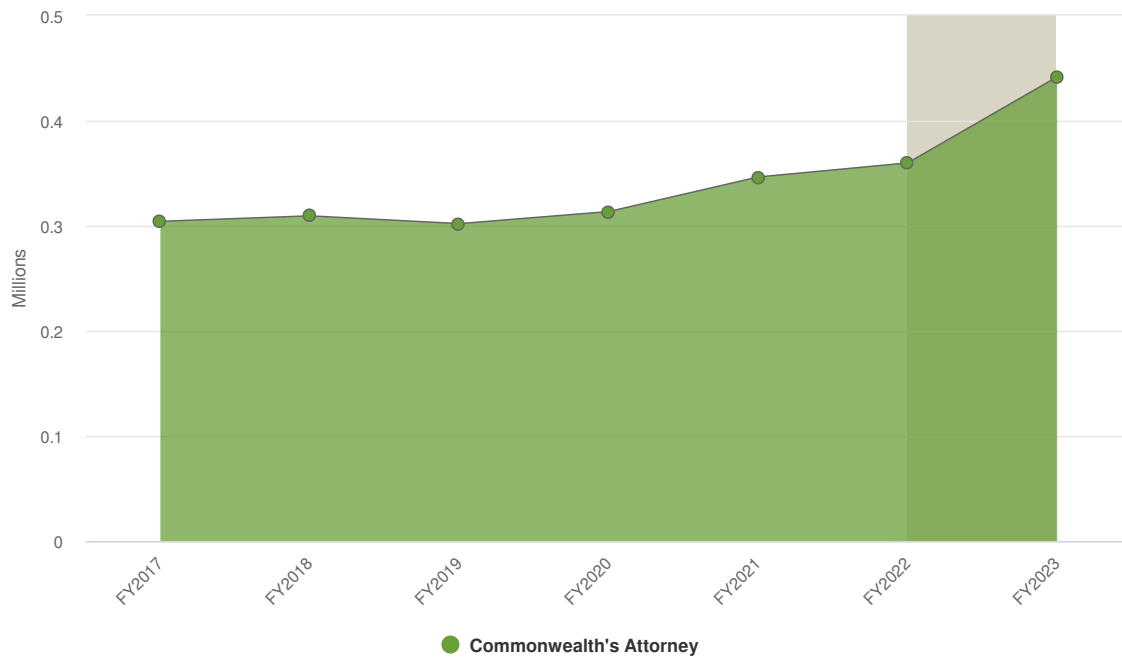


## Expenditures by Function





## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Judicial</b>					
<b>Commonwealth's Attorney</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$224,528	\$236,845	\$242,766	\$318,902	31.4%
Part-Time Salaries/Wages-Reg	\$10,468	\$26,742	\$28,350	\$0	-100%
<b>Total Salaries and Wages:</b>	<b>\$234,995</b>	<b>\$263,587</b>	<b>\$271,116</b>	<b>\$318,902</b>	<b>17.6%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$17,823	\$18,998	\$20,740	\$24,396	17.6%
VRS-Retirement	\$13,533	\$15,845	\$16,241	\$23,790	46.5%
Hospital/Medical Plans	\$34,441	\$35,274	\$34,990	\$54,485	55.7%
VRS-Group Life Insurance	\$2,860	\$3,174	\$3,253	\$4,273	31.4%
Unemployment Insurance	\$60	\$192	\$79	\$195	146.8%
Worker's Compensation	\$261	\$473	\$497	\$550	10.7%
Disability Program	\$308	\$536	\$549	\$588	7.1%
<b>Total Employee Benefits:</b>	<b>\$69,286</b>	<b>\$74,491</b>	<b>\$76,349</b>	<b>\$108,277</b>	<b>41.8%</b>
<b>Operating Costs</b>					



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Professional Services	\$465	\$174	\$500	\$300	-40%
Repairs and Maintenance	\$0	\$0	\$350	\$200	-42.9%
Maintenance Service Contract		\$199		\$2,700	N/A
Printing and Binding		\$0	\$550	\$550	0%
Advertising	\$0	\$0	\$150	\$100	-33.3%
Postal Services	\$415	\$670	\$515	\$700	35.9%
Telecommunications	\$2,264	\$2,264	\$3,668	\$3,502	-4.5%
Travel- Convention/Education	\$358	\$0	\$1,800	\$1,800	0%
Dues/Association Memberships	\$1,480	\$2,160	\$1,500	\$1,300	-13.3%
Office Supplies	\$3,126	\$2,031	\$1,905	\$2,000	5%
Books and Subscriptions	\$525	\$849	\$800	\$800	0%
Forfeiture Asset Sharing Program	\$600	\$0	\$600	\$600	0%
<b>Total Operating Costs:</b>	<b>\$9,233</b>	<b>\$8,347</b>	<b>\$12,338</b>	<b>\$14,552</b>	<b>17.9%</b>
<b>Total Commonwealth's Attorney:</b>	<b>\$313,514</b>	<b>\$346,425</b>	<b>\$359,803</b>	<b>\$441,731</b>	<b>22.8%</b>
<b>Total Judicial:</b>	<b>\$313,514</b>	<b>\$346,425</b>	<b>\$359,803</b>	<b>\$441,731</b>	<b>22.8%</b>
<b>Total Expenditures:</b>	<b>\$313,514</b>	<b>\$346,425</b>	<b>\$359,803</b>	<b>\$441,731</b>	<b>22.8%</b>

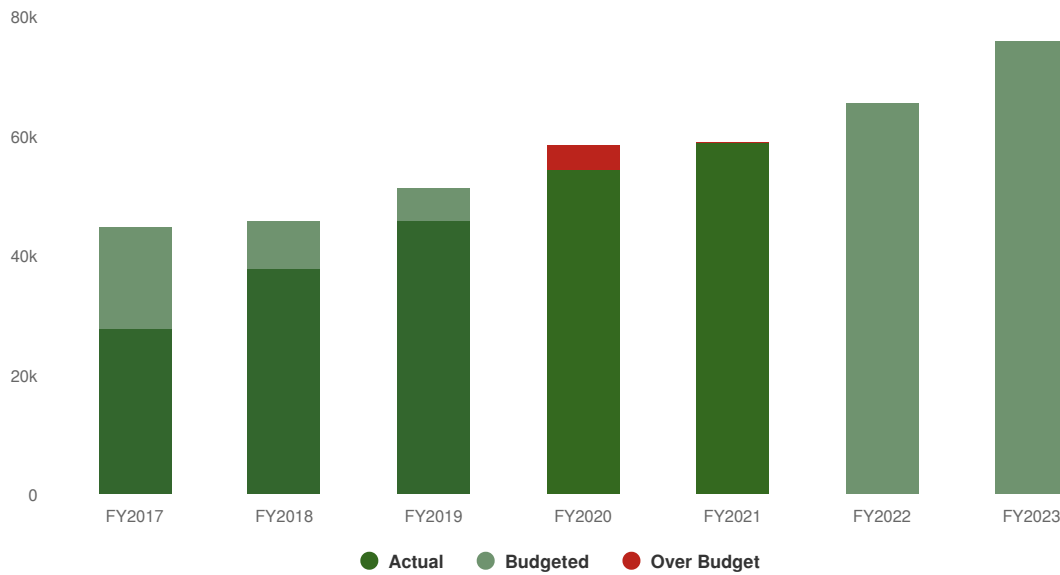


# Community Organization Contributions

## Expenditures Summary

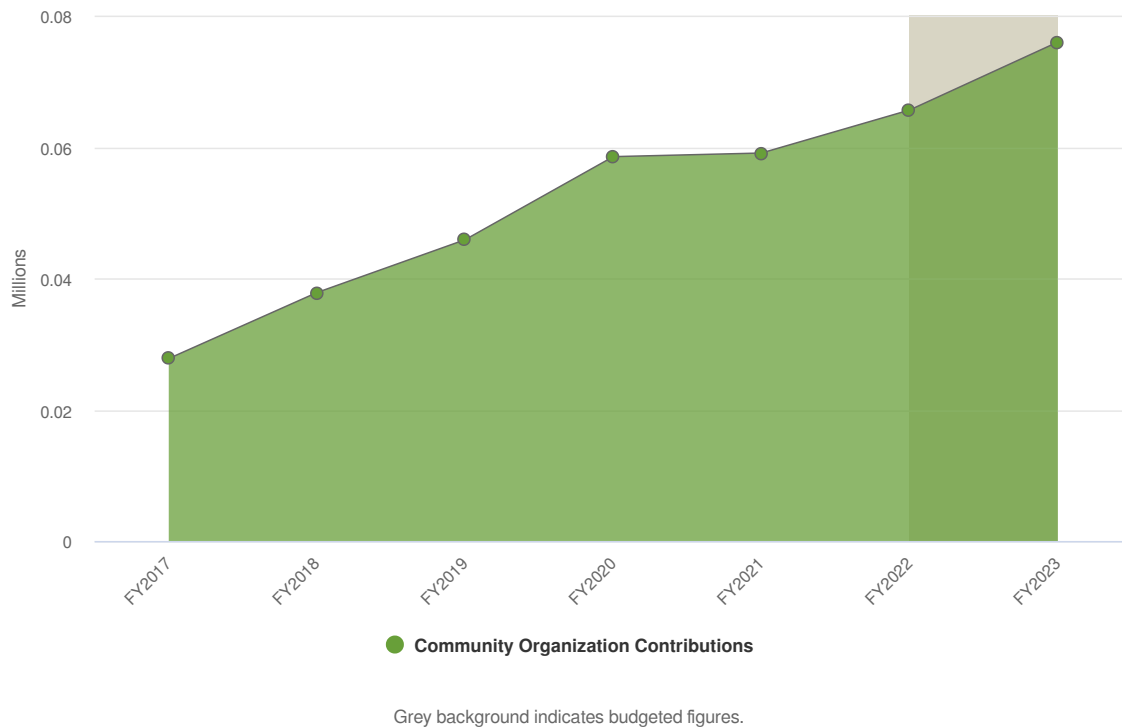
**\$75,974** **\$10,349**  
(15.77% vs. prior year)

### Community Organization Contributions Proposed and Historical Budget vs. Actual



## Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Health and Human Services</b>					
<b>Community Organization Contributions</b>					
<b>Operating Costs</b>					
Community Organization Contributions	\$58,522	\$59,073	\$65,625	\$75,974	15.8%
<b>Total Operating Costs:</b>	<b>\$58,522</b>	<b>\$59,073</b>	<b>\$65,625</b>	<b>\$75,974</b>	<b>15.8%</b>
<b>Total Community Organization Contributions:</b>	<b>\$58,522</b>	<b>\$59,073</b>	<b>\$65,625</b>	<b>\$75,974</b>	<b>15.8%</b>
<b>Total Health and Human Services:</b>	<b>\$58,522</b>	<b>\$59,073</b>	<b>\$65,625</b>	<b>\$75,974</b>	<b>15.8%</b>
<b>Total Expenditures:</b>	<b>\$58,522</b>	<b>\$59,073</b>	<b>\$65,625</b>	<b>\$75,974</b>	<b>15.8%</b>

## Regional Organizations Receiving Local Contributions

Please see the below attachments for a summary of organizations receiving funding from Amelia County, as well as all FY23 budget requests from those agencies.



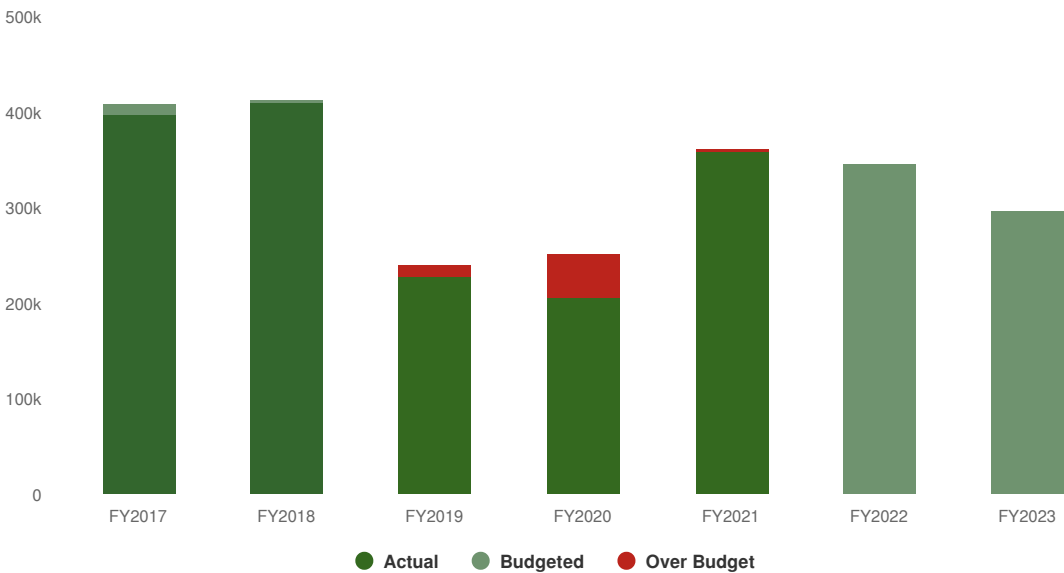
# County Administration

A. Taylor Harvie, III  
County Administrator

## Expenditures Summary

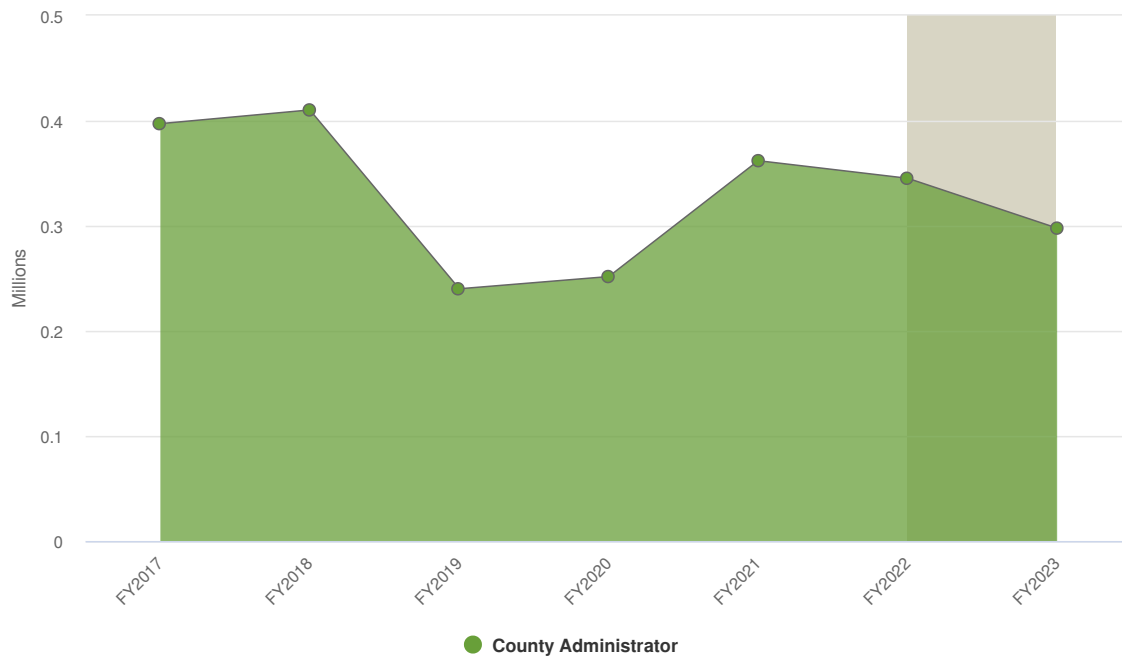
**\$297,746** **-\$47,446**  
(-13.74% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



## Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>General and Financial Administration</b>					
<b>County Administrator</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$179,060	\$241,793	\$236,654	\$215,426	-9%
Salaries/Wages-Annual Leave	\$0		\$0	\$1,800	N/A
Bonus Pay	\$6,301		\$0	\$0	0%
<b>Total Salaries and Wages:</b>	<b>\$185,361</b>	<b>\$241,793</b>	<b>\$236,654</b>	<b>\$217,226</b>	<b>-8.2%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$13,638	\$17,954	\$18,104	\$16,480	-9%
VRS-Retirement	\$10,949	\$16,247	\$15,832	\$16,071	1.5%
Hospital/Medical Plans	\$14,454	\$32,413	\$41,397	\$21,313	-48.5%
VRS-Group Life Insurance	\$2,276	\$3,254	\$3,171	\$2,887	-9%
Unemployment Insurance	\$96	\$245	\$95	\$295	210.5%
Worker's Compensation	\$198	\$394	\$380	\$650	71.1%
Disability Program	\$263	\$483	\$264	\$250	-5.3%
Co Admin Travel Allowance	\$5,000	\$4,791	\$5,000	\$5,000	0%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
VRS-Group Health Ins Credit	\$382	\$534	\$520	\$474	-8.8%
<b>Total Employee Benefits:</b>	<b>\$47,256</b>	<b>\$76,315</b>	<b>\$84,763</b>	<b>\$63,420</b>	<b>-25.2%</b>
<b>Operating Costs</b>					
Professional Services	\$1,410	\$4,815	\$3,300	\$3,000	-9.1%
Repairs & Maintenance	\$1,826	\$16,591	\$250	\$250	0%
Maintenance Service Contracts	\$2,122	\$4,902	\$3,800	\$4,600	21.1%
Printing and Binding	\$1,023		\$0	\$0	0%
Advertising	\$1,277	\$168	\$500	\$250	-50%
Postal Services	\$1,319	\$3,316	\$1,475	\$600	-59.3%
Telecommunications	\$3,725	\$4,430	\$5,000	\$4,500	-10%
Lease/Rent of Equipment	\$962	\$890	\$950	\$0	-100%
Travel-Convention/Education	\$1,126	\$1,135	\$950	\$650	-31.6%
Dues/Association Memberships	\$619	\$625	\$1,200	\$750	-37.5%
Office Supplies	\$3,248	\$6,102	\$6,000	\$2,100	-65%
Books and Subscriptions	\$390	\$864	\$350	\$400	14.3%
<b>Total Operating Costs:</b>	<b>\$19,048</b>	<b>\$43,838</b>	<b>\$23,775</b>	<b>\$17,100</b>	<b>-28.1%</b>
<b>Total County Administrator:</b>	<b>\$251,665</b>	<b>\$361,946</b>	<b>\$345,192</b>	<b>\$297,746</b>	<b>-13.7%</b>
<b>Total General and Financial Administration:</b>	<b>\$251,665</b>	<b>\$361,946</b>	<b>\$345,192</b>	<b>\$297,746</b>	<b>-13.7%</b>
<b>Total General Government:</b>	<b>\$251,665</b>	<b>\$361,946</b>	<b>\$345,192</b>	<b>\$297,746</b>	<b>-13.7%</b>
<b>Total Expenditures:</b>	<b>\$251,665</b>	<b>\$361,946</b>	<b>\$345,192</b>	<b>\$297,746</b>	<b>-13.7%</b>

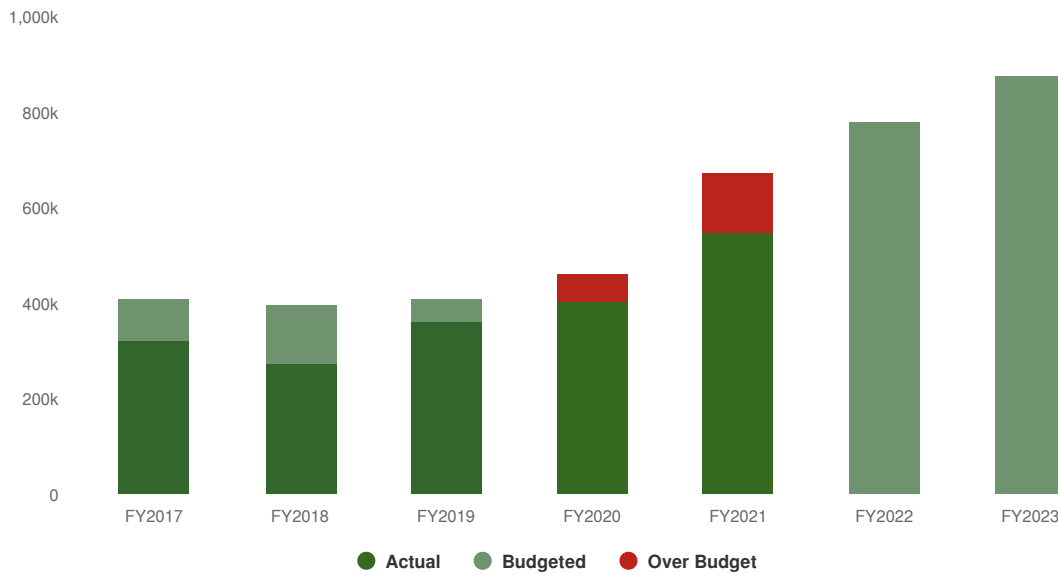


## County/City Operated Institution

### Expenditures Summary

**\$877,600** **\$96,600**  
(12.37% vs. prior year)

#### County/City Operated Institution Proposed and Historical Budget vs. Actual

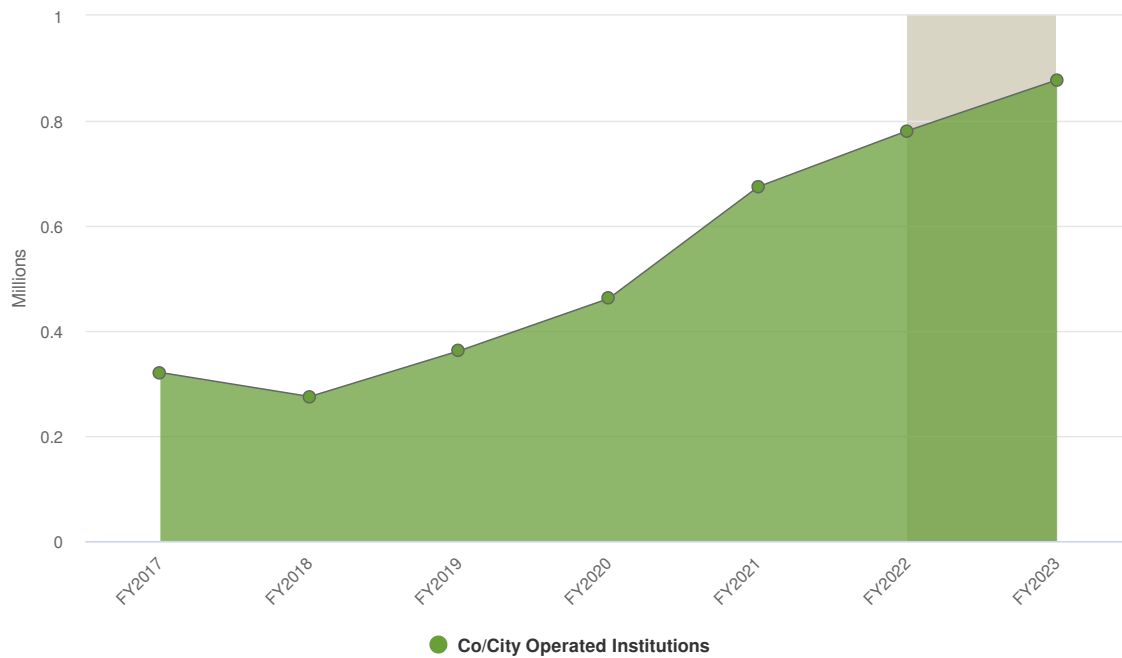


### Expenditures by Function





## Budgeted and Historical Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Co/City Operated Institutions</b>					
<b>Operating Costs</b>					
Piedmont Regional Jail	\$400,272	\$636,667	\$735,000	\$835,000	13.6%
Piedmont Juvenile Detention Center	\$54,150	\$35,100	\$38,000	\$35,000	-7.9%
Outside Monitored Care	\$7,087	\$2,498	\$8,000	\$7,600	-5%
<b>Total Operating Costs:</b>	<b>\$461,509</b>	<b>\$674,264</b>	<b>\$781,000</b>	<b>\$877,600</b>	<b>12.4%</b>
<b>Total Co/City Operated Institutions:</b>	<b>\$461,509</b>	<b>\$674,264</b>	<b>\$781,000</b>	<b>\$877,600</b>	<b>12.4%</b>
<b>Total Public Safety:</b>	<b>\$461,509</b>	<b>\$674,264</b>	<b>\$781,000</b>	<b>\$877,600</b>	<b>12.4%</b>
<b>Total Expenditures:</b>	<b>\$461,509</b>	<b>\$674,264</b>	<b>\$781,000</b>	<b>\$877,600</b>	<b>12.4%</b>

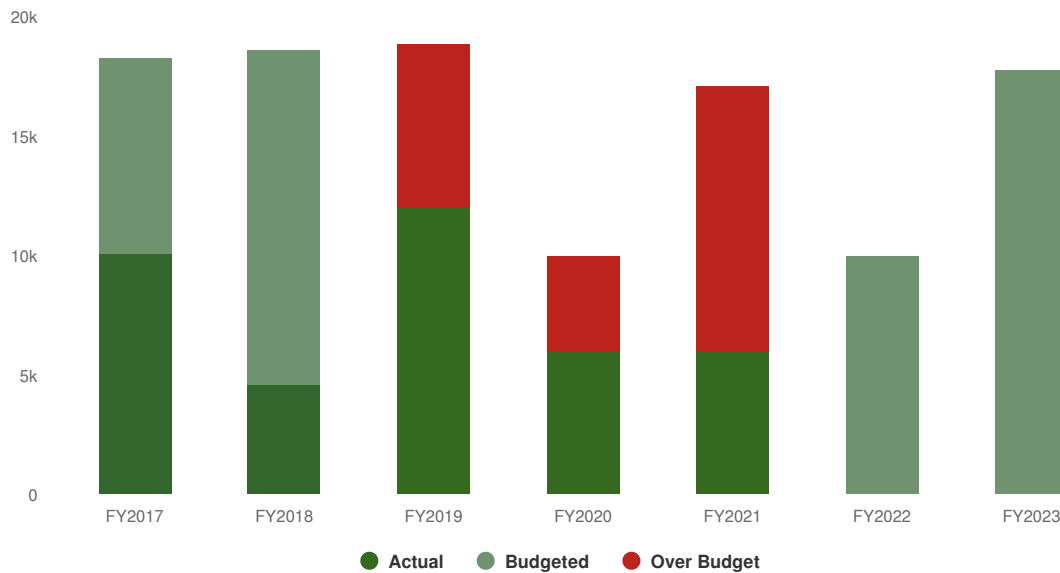


## Court Services Unit

### Expenditures Summary

**\$17,774** **\$7,754**  
(77.39% vs. prior year)

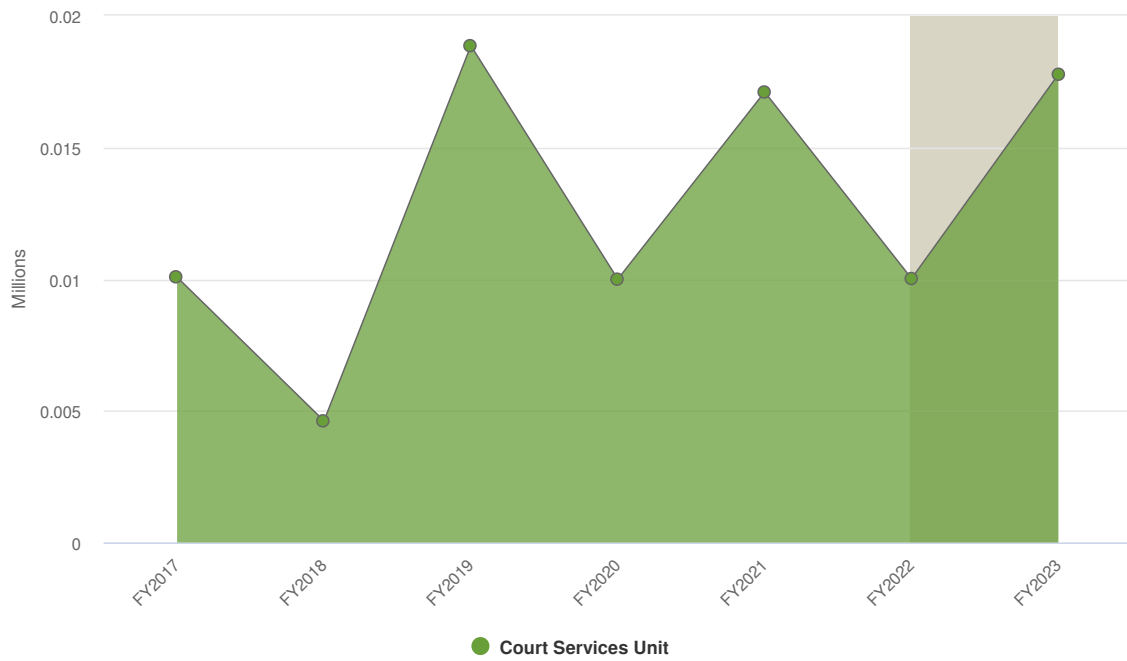
Court Services Unit Proposed and Historical Budget vs. Actual



This program is partially grant-funded and costs depend on number of cases receiving services - varies year-to-year.

### Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Court Services Unit</b>					
<b>Operating Costs</b>					
Telecommunications	\$936	\$877	\$960	\$960	0%
Travel - Mileage				\$250	N/A
VJCCA Grant/First Offender	\$9,061	\$16,224	\$9,060	\$16,064	77.3%
Office Supplies				\$500	N/A
<b>Total Operating Costs:</b>	<b>\$9,996</b>	<b>\$17,101</b>	<b>\$10,020</b>	<b>\$17,774</b>	<b>77.4%</b>
<b>Total Court Services Unit:</b>	<b>\$9,996</b>	<b>\$17,101</b>	<b>\$10,020</b>	<b>\$17,774</b>	<b>77.4%</b>
<b>Total Public Safety:</b>	<b>\$9,996</b>	<b>\$17,101</b>	<b>\$10,020</b>	<b>\$17,774</b>	<b>77.4%</b>
<b>Total Expenditures:</b>	<b>\$9,996</b>	<b>\$17,101</b>	<b>\$10,020</b>	<b>\$17,774</b>	<b>77.4%</b>



# DMV Services

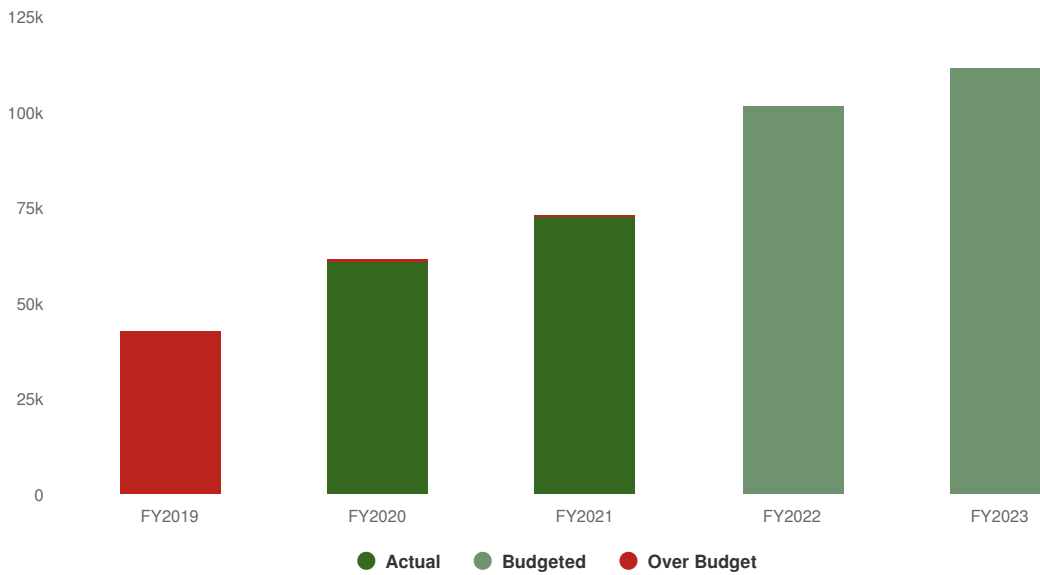
Virginia Flippin

DMV Manager

## Expenditures Summary

**\$111,674** **\$9,760**  
(9.58% vs. prior year)

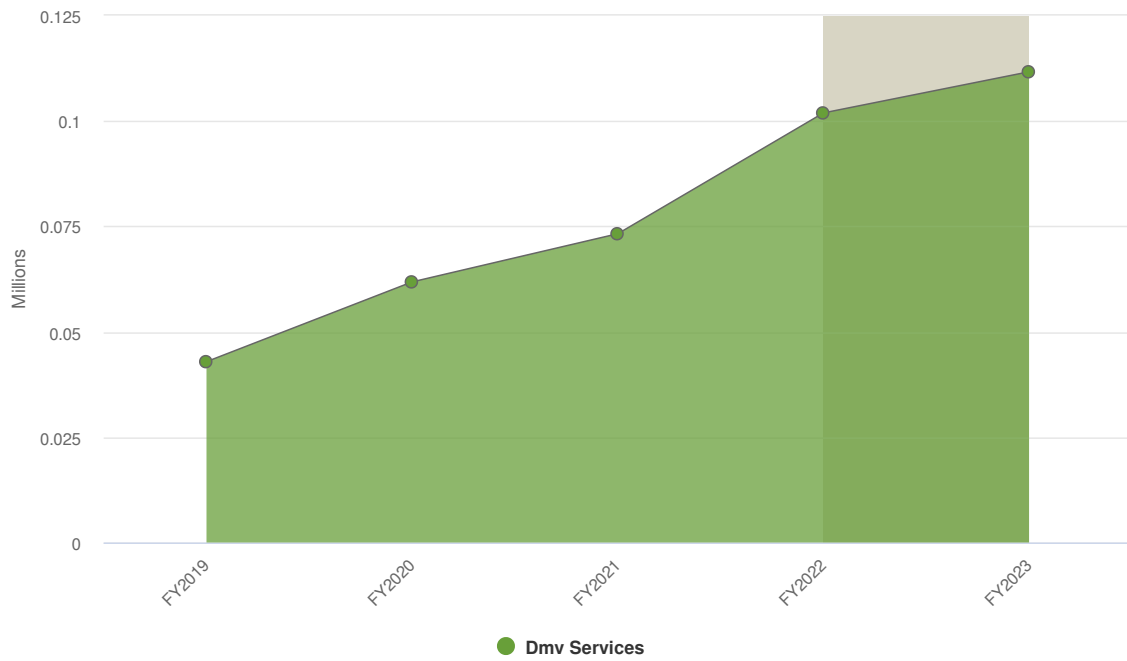
### DMV Services Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>General and Financial Administration</b>					
<b>Dmv Services</b>					
<b>Salaries and Wages</b>					
Salaries & Wages - Regular	\$32,259	\$33,066	\$65,893	\$72,058	9.4%
Part-Time Salaries/Wages - Reg	\$11,256	\$19,509	\$0	\$0	0%
<b>Total Salaries and Wages:</b>	<b>\$43,515</b>	<b>\$52,575</b>	<b>\$65,893</b>	<b>\$72,058</b>	<b>9.4%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$2,688	\$3,356	\$5,041	\$5,512	9.3%
VRS-Retirement	\$2,040	\$2,212	\$4,408	\$5,376	22%
Hospital/Medical Plans	\$10,447	\$9,360	\$20,136	\$24,290	20.6%
VRS-Group Life Insurance	\$423	\$443	\$883	\$966	9.4%
Unemployment Insurance	\$37	\$84	\$80	\$90	12.5%
Workers Compensation	\$59	\$85	\$155	\$175	12.9%
Disability Program	\$172	\$174	\$348	\$388	11.5%
VRS-Group Health Ins Credit	\$71	\$73	\$145	\$159	9.7%
<b>Total Employee Benefits:</b>	<b>\$15,937</b>	<b>\$15,787</b>	<b>\$31,196</b>	<b>\$36,956</b>	<b>18.5%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Operating Costs</b>					
Professional Services	\$254	\$172	\$225	\$200	-11.1%
Advertising	\$315	\$45	\$250	\$150	-40%
Postal Services	\$113	\$70	\$150	\$150	0%
Telecommunications	\$1,012	\$3,809	\$3,000	\$1,300	-56.7%
Office Supplies	\$678	\$795	\$1,200	\$860	-28.3%
<b>Total Operating Costs:</b>	<b>\$2,373</b>	<b>\$4,891</b>	<b>\$4,825</b>	<b>\$2,660</b>	<b>-44.9%</b>
<b>Total Dmv Services:</b>	<b>\$61,825</b>	<b>\$73,253</b>	<b>\$101,914</b>	<b>\$111,674</b>	<b>9.6%</b>
<b>Total General and Financial Administration:</b>	<b>\$61,825</b>	<b>\$73,253</b>	<b>\$101,914</b>	<b>\$111,674</b>	<b>9.6%</b>
<b>Total General Government:</b>	<b>\$61,825</b>	<b>\$73,253</b>	<b>\$101,914</b>	<b>\$111,674</b>	<b>9.6%</b>
<b>Total Expenditures:</b>	<b>\$61,825</b>	<b>\$73,253</b>	<b>\$101,914</b>	<b>\$111,674</b>	<b>9.6%</b>

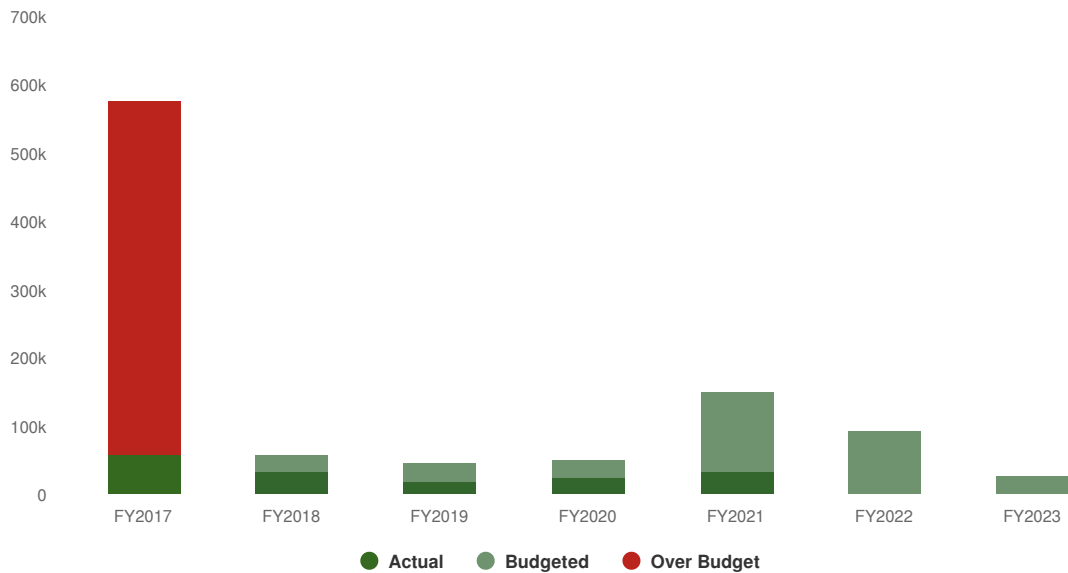


## Economic Development

### Expenditures Summary

**\$27,250** **-\$66,092**  
(-70.81% vs. prior year)

#### Economic Development Proposed and Historical Budget vs. Actual



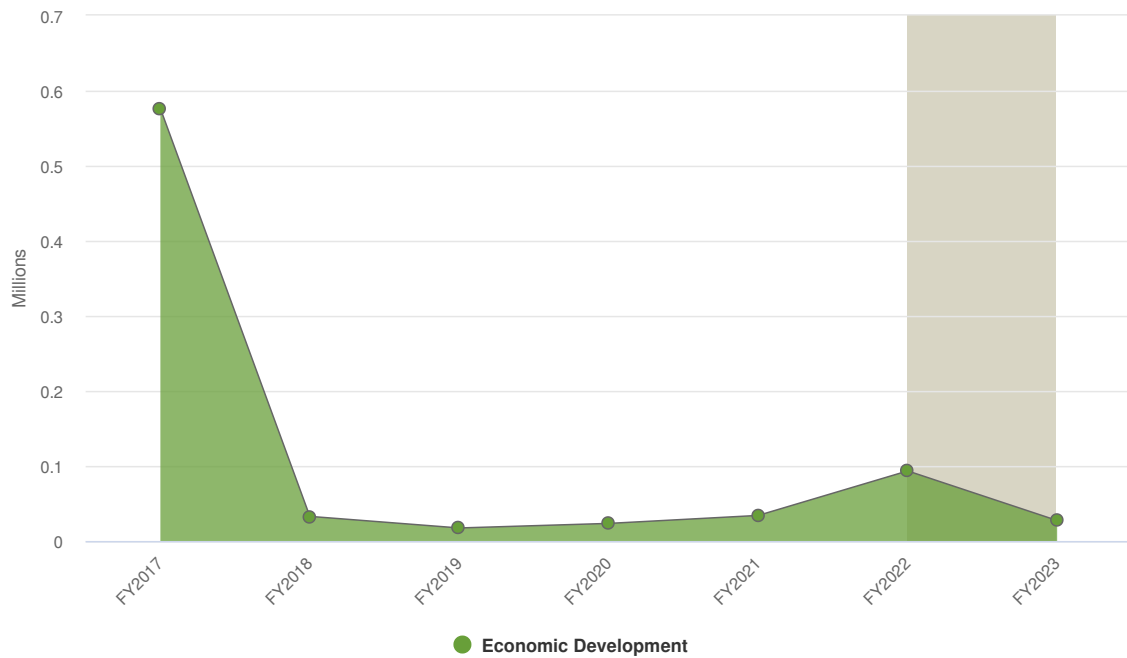
FY17 expenses included the purchase of a building, for which a supplemental budget appropriation was made. Supplemental budget appropriations are not reflected in this document.

NOTE - Economic Development expenses are paid from the General Fund and then reimbursed back to the General fund from the Economic Development Authority's bank account, into which monthly rent is deposited throughout the year. The EDA is a stand-alone component unit of the local government, and NOT part of the general fund.

### Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Planning and Development</b>					
<b>Economic Development</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular		\$0	\$51,000	\$0	-100%
<b>Total Salaries and Wages:</b>		<b>\$0</b>	<b>\$51,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax		\$0	\$3,902	\$0	-100%
VRS-Retirement		\$0	\$3,412	\$0	-100%
Hospital/Medical Plans		\$0	\$9,533	\$0	-100%
VRS-Group Life Insurance		\$0	\$683	\$0	-100%
Worker's Compensation		\$157	\$0	\$0	0%
VRS-Group Health Ins Credit		\$0	\$112	\$0	-100%
<b>Total Employee Benefits:</b>		<b>\$157</b>	<b>\$17,642</b>	<b>\$0</b>	<b>-100%</b>
<b>Operating Costs</b>					
Professional Services	\$10,978	\$20,493	\$12,000	\$17,250	43.8%
GBC Renovations	\$2,055	\$412	\$2,000	\$0	-100%





Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Repairs & Maintenance	\$2,170	\$7,255	\$2,000	\$5,000	150%
Advertising	\$600	\$380	\$600	\$400	-33.3%
Electrical Services	\$1,522	\$1,528	\$1,800	\$1,600	-11.1%
Telecommunications	\$440	\$440	\$500	\$450	-10%
General Liability Ins.	\$3,075	\$3,075	\$3,300	\$1,800	-45.5%
Travel- Convention/Education	\$2,102	\$80	\$2,000	\$500	-75%
Dues/Association Memberships	\$435	\$210	\$500	\$250	-50%
Repairs & Maintenance Supplies	\$7	\$4		\$0	N/A
Vehicle/Powered Equip.Supplies	\$12			\$0	N/A
<b>Total Operating Costs:</b>	<b>\$23,395</b>	<b>\$33,876</b>	<b>\$24,700</b>	<b>\$27,250</b>	<b>10.3%</b>
<b>Total Economic Development:</b>	<b>\$23,395</b>	<b>\$34,033</b>	<b>\$93,342</b>	<b>\$27,250</b>	<b>-70.8%</b>
<b>Total Planning and Development:</b>	<b>\$23,395</b>	<b>\$34,033</b>	<b>\$93,342</b>	<b>\$27,250</b>	<b>-70.8%</b>
<b>Total Expenditures:</b>	<b>\$23,395</b>	<b>\$34,033</b>	<b>\$93,342</b>	<b>\$27,250</b>	<b>-70.8%</b>



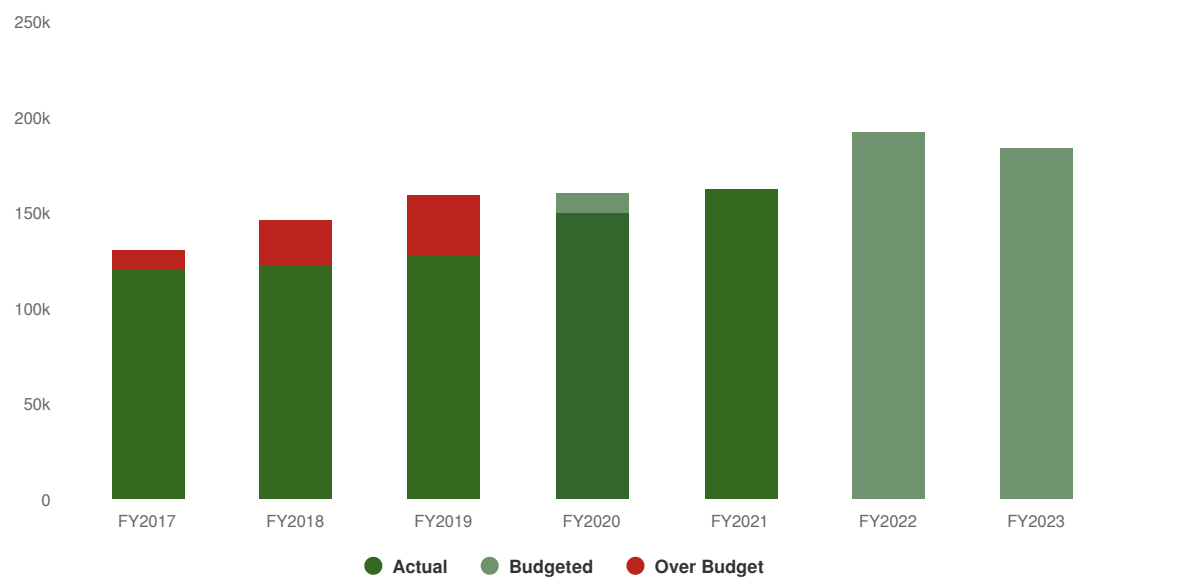
# Emergency Management

Kent Emerson  
Emergency Management Director

## Expenditures Summary

**\$184,141** **-\$8,712**  
(-4.52% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual

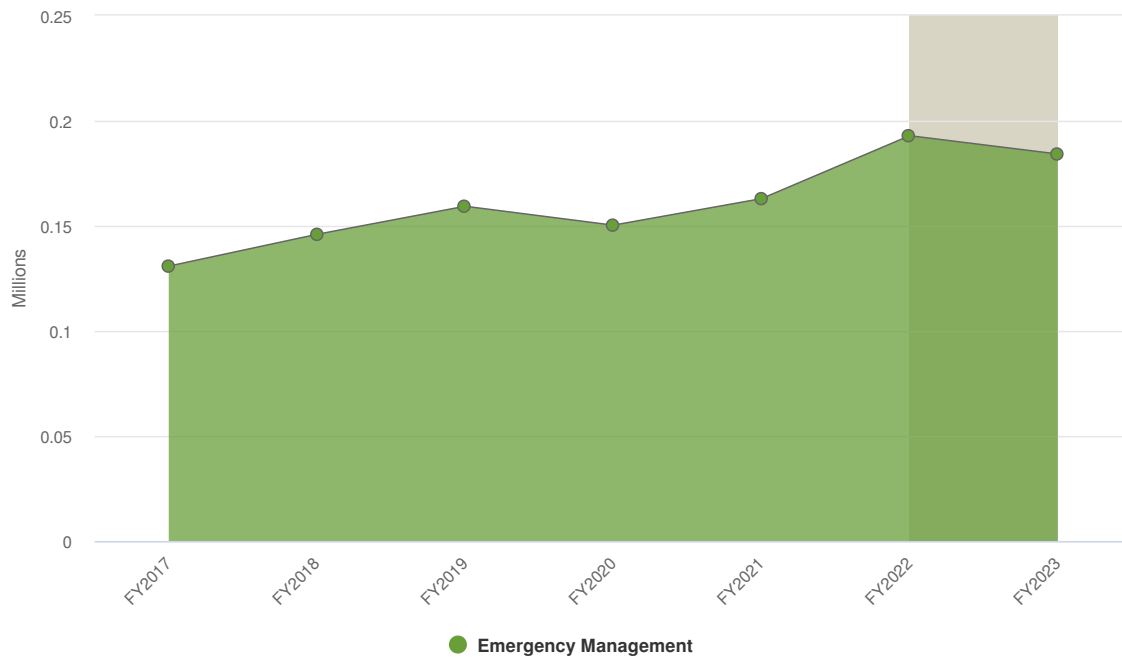


Prior year expenses included the grant monies for which a supplemental budget appropriation was made. Supplemental budget appropriations are not reflected in this document.

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Other Protection</b>					
<b>Emergency Management</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$83,874	\$85,971	\$118,120	\$103,173	-12.7%
<b>Total Salaries and Wages:</b>	<b>\$83,874</b>	<b>\$85,971</b>	<b>\$118,120</b>	<b>\$103,173</b>	<b>-12.7%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$6,380	\$6,553	\$9,036	\$7,893	-12.6%
VRS-Retirement	\$5,200	\$5,751	\$7,902	\$7,697	-2.6%
Hospital/Medical Plans	\$9,136	\$8,950	\$9,933	\$9,488	-4.5%
VRS-Group Life Insurance	\$1,099	\$1,152	\$1,583	\$1,383	-12.6%
Unemployment Insurance	\$27	\$54	\$37	\$55	48.6%
Worker's Compensation	\$1,352	\$2,509	\$2,634	\$3,000	13.9%
Disability Program			\$158	\$0	-100%
VRS-Group Health Ins Credit	\$185	\$189	\$260	\$227	-12.7%
<b>Total Employee Benefits:</b>	<b>\$23,379</b>	<b>\$25,158</b>	<b>\$31,543</b>	<b>\$29,743</b>	<b>-5.7%</b>
<b>Operating Costs</b>					



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Repairs & Maintenance	\$1,407	\$540	\$100	\$1,000	900%
Maintenance Service Contract	\$347	\$14	\$450	\$450	0%
911 Communications Maintenance	\$23,383	\$34,395	\$26,000	\$32,800	26.2%
Postal Services	\$2	\$62	\$65	\$65	0%
Telecommunications	\$1,588	\$1,689	\$1,750	\$1,750	0%
Motor Vehicle Insurance	\$1,056	\$1,158	\$1,400	\$1,200	-14.3%
Travel-Convention/Education	\$1,130	\$966	\$1,200	\$1,200	0%
Dues/Association Memberships	\$75	\$75	\$75	\$75	0%
Office Supplies	\$80	\$322	\$300	\$300	0%
CERT Program - Reflective Signs	\$496	\$538	\$500	\$550	10%
Repair & Maintenance Supplies	\$1,537	\$155	\$1,200	\$1,200	0%
Vehicle/Powered Equip. Fuels	\$898	\$493	\$1,500	\$1,500	0%
Vehicle/Powered Equip.Supplies	\$88	\$91	\$450	\$250	-44.4%
LEMPG Grant	\$7,549	\$10,383	\$7,500	\$8,000	6.7%
Radiological Prep Grant	\$885	\$885	\$700	\$885	26.4%
PSAP Grant	\$2,500		\$0	\$0	0%
<b>Total Operating Costs:</b>	<b>\$43,021</b>	<b>\$51,766</b>	<b>\$43,190</b>	<b>\$51,225</b>	<b>18.6%</b>
<b>Total Emergency Management:</b>	<b>\$150,274</b>	<b>\$162,896</b>	<b>\$192,853</b>	<b>\$184,141</b>	<b>-4.5%</b>
<b>Total Other Protection:</b>	<b>\$150,274</b>	<b>\$162,896</b>	<b>\$192,853</b>	<b>\$184,141</b>	<b>-4.5%</b>
<b>Total Public Safety:</b>	<b>\$150,274</b>	<b>\$162,896</b>	<b>\$192,853</b>	<b>\$184,141</b>	<b>-4.5%</b>
<b>Total Expenditures:</b>	<b>\$150,274</b>	<b>\$162,896</b>	<b>\$192,853</b>	<b>\$184,141</b>	<b>-4.5%</b>



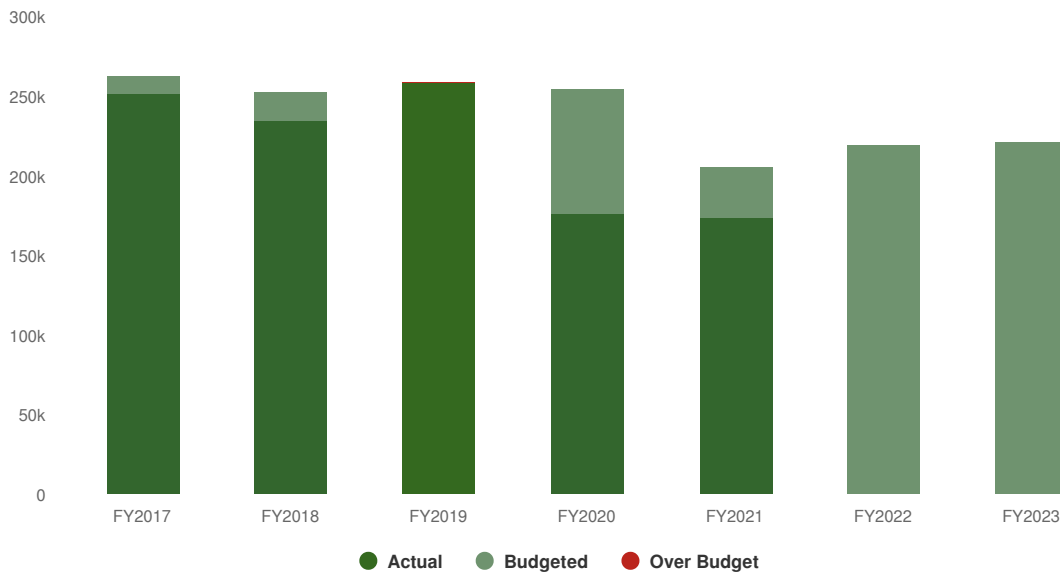
# Environmental Services

Patty Averett  
Environmental Manager

## Expenditures Summary

**\$221,902** **\$1,623**  
(0.74% vs. prior year)

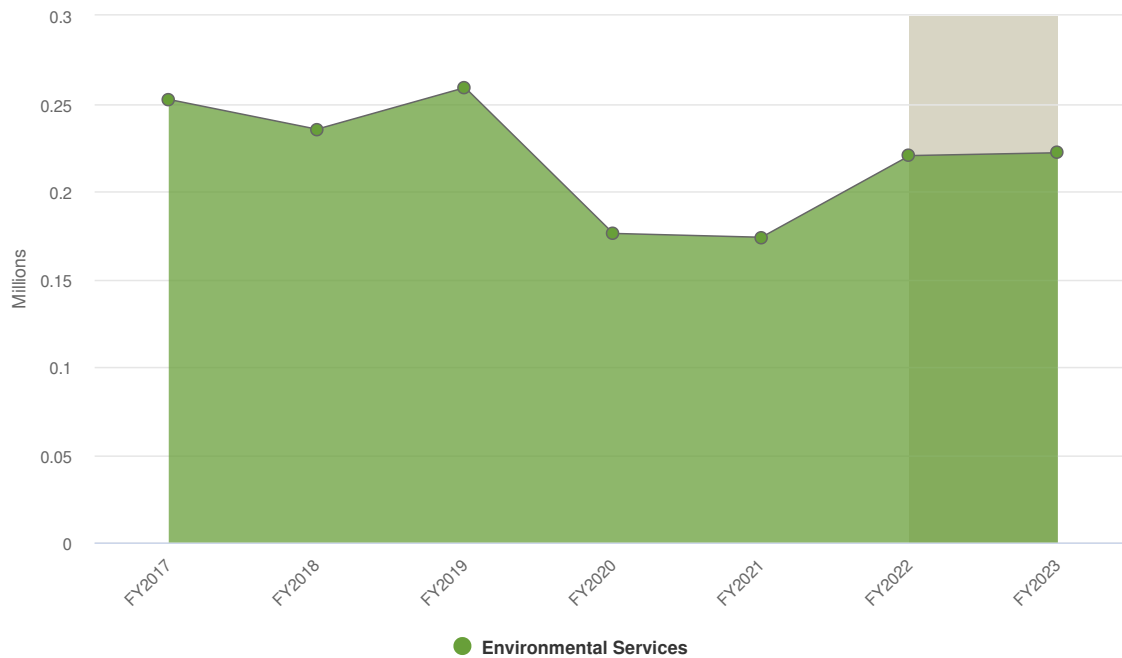
### Environmental Services Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Works</b>					
<b>Environmental Services</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$106,517	\$115,575	\$145,800	\$143,772	-1.4%
Part-Time Salaries/Wages - Reg		\$1,882	\$3,300	\$3,300	0%
Salaries/Wages - Annual Leave			\$0	\$2,800	N/A
<b>Total Salaries and Wages:</b>	<b>\$106,517</b>	<b>\$117,457</b>	<b>\$149,100</b>	<b>\$149,872</b>	<b>0.5%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$8,019	\$8,744	\$11,154	\$11,251	0.9%
VRS-Retirement	\$6,718	\$7,620	\$9,754	\$10,725	10%
Hospital/Medical Plans	\$14,849	\$14,373	\$18,782	\$19,016	1.2%
VRS-Group Life Insurance	\$1,395	\$1,526	\$1,954	\$1,927	-1.4%
Unemployment Insurance	\$54	\$98	\$74	\$100	35.1%
Worker's Compensation	\$2,753	\$5,016	\$5,267	\$5,900	12%
Disability Program	\$117	\$141	\$298	\$0	-100%
VRS-Group Health Ins Credit	\$234	\$251	\$321	\$316	-1.6%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Employee Benefits:</b>	<b>\$34,141</b>	<b>\$37,769</b>	<b>\$47,604</b>	<b>\$49,235</b>	<b>3.4%</b>
<b>Operating Costs</b>					
Professional Health Services	\$0	\$0	\$200	\$0	-100%
Professional Services	\$7,343	\$9,600	\$7,500	\$7,000	-6.7%
Repairs & Maintenance	\$12,478	\$0	\$150	\$150	0%
Advertising	\$614	\$1,011	\$300	\$300	0%
Postal Services	\$45	\$175	\$100	\$100	0%
Telecommunications	\$1,300	\$1,755	\$2,600	\$2,300	-11.5%
Motor Vehicle Insurance	\$1,165	\$1,278	\$0	\$1,400	N/A
Travel- Convention/Education	\$414	\$593	\$2,000	\$2,400	20%
Dues/Association Memberships	\$275	\$474	\$600	\$600	0%
Permits/Titles/Deeds/etc.	\$0	\$50	\$500	\$120	-76%
Office Supplies	\$3,490	\$801	\$250	\$350	40%
Janitorial Supplies	\$0	\$20	\$75	\$75	0%
Vehicle/Powered Equip. Fuels	\$835	\$1,061	\$1,400	\$1,300	-7.1%
Vehicle/Powered Equip.Supplies	\$433	\$175	\$600	\$500	-16.7%
Uniforms and Wearing Apparel	\$270		\$0	\$0	0%
Litter Control Grant Expenses	\$5,397	\$1,501	\$5,800	\$5,500	-5.2%
Amelia County Cleanup Program	\$105	\$65	\$1,000	\$200	-80%
County Landfill Maintenance	\$1,149	\$0	\$500	\$500	0%
<b>Total Operating Costs:</b>	<b>\$35,313</b>	<b>\$18,558</b>	<b>\$23,575</b>	<b>\$22,795</b>	<b>-3.3%</b>
<b>Total Environmental Services:</b>	<b>\$175,970</b>	<b>\$173,784</b>	<b>\$220,279</b>	<b>\$221,902</b>	<b>0.7%</b>
<b>Total Public Works:</b>	<b>\$175,970</b>	<b>\$173,784</b>	<b>\$220,279</b>	<b>\$221,902</b>	<b>0.7%</b>
<b>Total Expenditures:</b>	<b>\$175,970</b>	<b>\$173,784</b>	<b>\$220,279</b>	<b>\$221,902</b>	<b>0.7%</b>



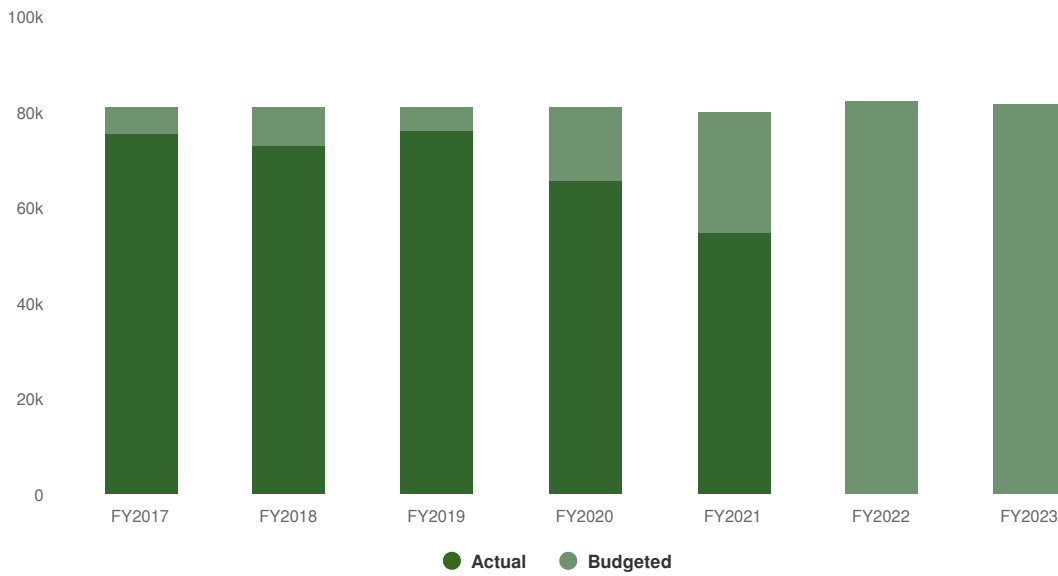
# Extension Service

Jane Henderson  
Senior Extension Agent

## Expenditures Summary

**\$81,868** **-\$485**  
(-0.59% vs. prior year)

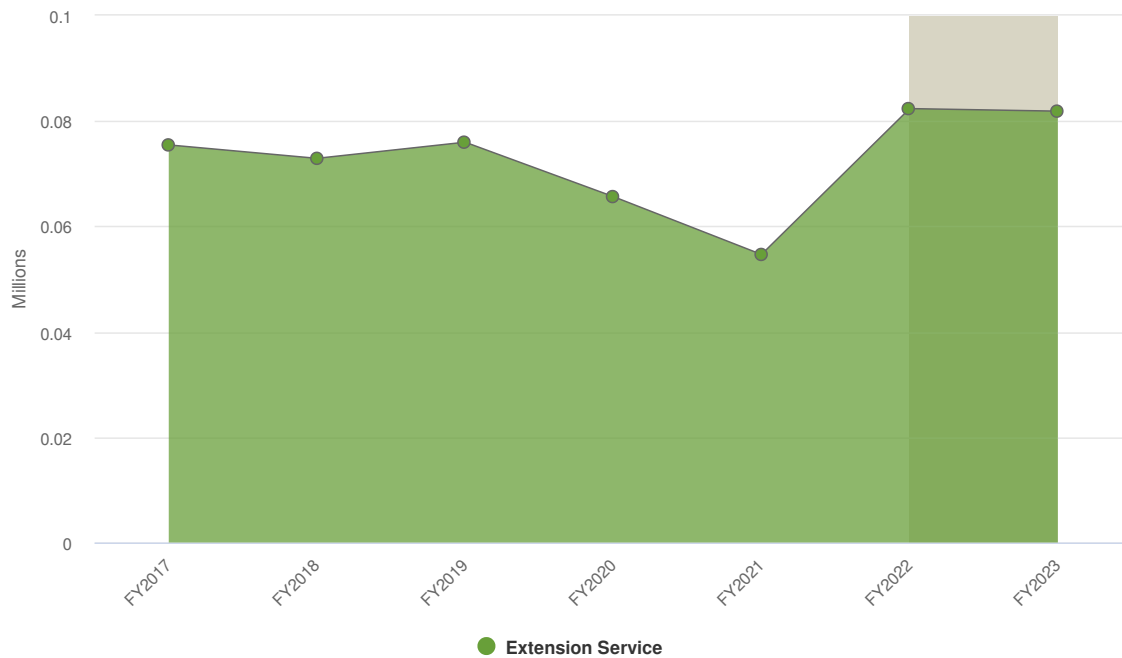
### Extension Service Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Planning and Development</b>					
<b>Extension Service</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$47,365	\$38,825	\$58,243	\$57,568	-1.2%
<b>Total Salaries and Wages:</b>	<b>\$47,365</b>	<b>\$38,825</b>	<b>\$58,243</b>	<b>\$57,568</b>	<b>-1.2%</b>
<b>Employee Benefits</b>					
Fringe Benefits	\$15,925	\$13,643	\$21,110	\$21,300	0.9%
<b>Total Employee Benefits:</b>	<b>\$15,925</b>	<b>\$13,643</b>	<b>\$21,110</b>	<b>\$21,300</b>	<b>0.9%</b>
<b>Operating Costs</b>					
Telecommunications	\$1,873	\$1,733	\$2,400	\$2,400	0%
Local Support Programs	\$490	\$470	\$600	\$600	0%
<b>Total Operating Costs:</b>	<b>\$2,363</b>	<b>\$2,203</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
<b>Total Extension Service:</b>	<b>\$65,653</b>	<b>\$54,670</b>	<b>\$82,353</b>	<b>\$81,868</b>	<b>-0.6%</b>
<b>Total Planning and Development:</b>	<b>\$65,653</b>	<b>\$54,670</b>	<b>\$82,353</b>	<b>\$81,868</b>	<b>-0.6%</b>
<b>Total Expenditures:</b>	<b>\$65,653</b>	<b>\$54,670</b>	<b>\$82,353</b>	<b>\$81,868</b>	<b>-0.6%</b>



# Finance

Carla Cave, CPA  
Finance Director

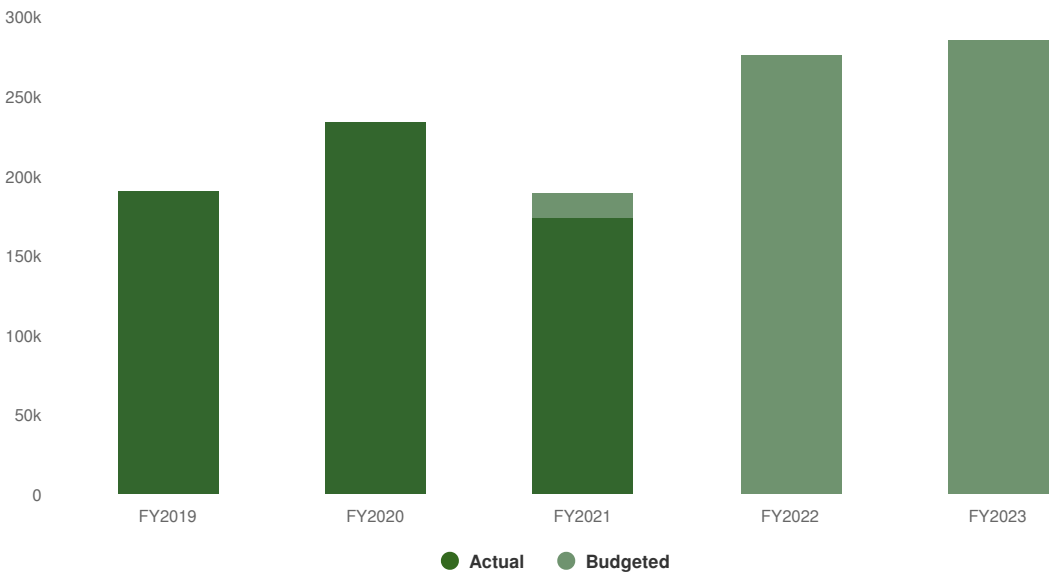
## Expenditures Summary

\$285,407

\$9,235

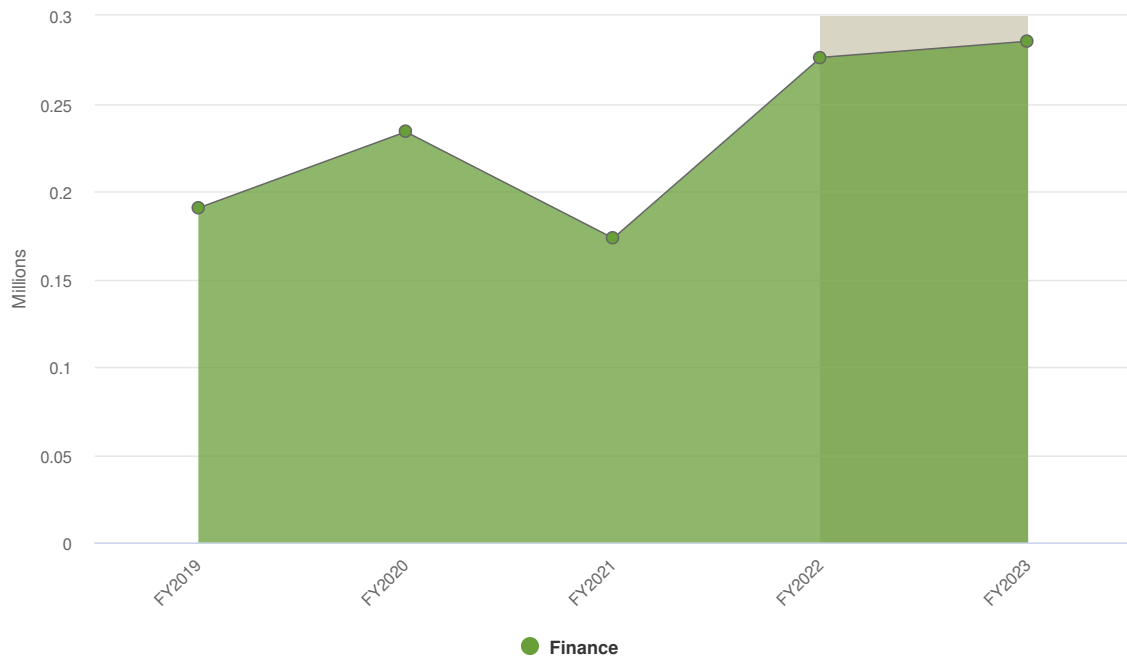
(3.34% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



## Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>Finance</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$157,513	\$134,000	\$205,298	\$222,146	8.2%
Part-Time Salaries/Wages-Reg	\$4,491		\$0	\$0	0%
<b>Total Salaries and Wages:</b>	<b>\$162,004</b>	<b>\$134,000</b>	<b>\$205,298</b>	<b>\$222,146</b>	<b>8.2%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$11,546	\$10,251	\$15,706	\$16,994	8.2%
VRS-Retirement	\$9,357	\$8,965	\$13,734	\$16,572	20.7%
Hospital/Medical Plans	\$39,288	\$17,640	\$27,231	\$19,016	-30.2%
VRS-Group Life Insurance	\$1,977	\$1,796	\$2,751	\$2,977	8.2%
Unemployment Insurance	\$70	\$40	\$47	\$50	6.4%
Worker's Compensation	\$225	\$260	\$290	\$300	3.4%
Disability Program	\$120		\$264	\$288	9.1%
VRS-Group Health Ins Credit	\$332	\$295	\$451	\$489	8.4%
<b>Total Employee Benefits:</b>	<b>\$62,915</b>	<b>\$39,247</b>	<b>\$60,474</b>	<b>\$56,686</b>	<b>-6.3%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Operating Costs</b>					
Professional Services	\$1,500		\$1,500	\$750	-50%
Advertising	\$250		\$250	\$125	-50%
Postal Services	\$1,800		\$2,500	\$1,400	-44%
Travel- Convention/Education	\$1,200		\$2,000	\$2,000	0%
Dues/Association Memberships	\$350		\$350	\$250	-28.6%
Office Supplies	\$3,800		\$3,800	\$2,050	-46.1%
<b>Total Operating Costs:</b>	<b>\$8,900</b>		<b>\$10,400</b>	<b>\$6,575</b>	<b>-36.8%</b>
<b>Total Finance:</b>	<b>\$233,819</b>	<b>\$173,247</b>	<b>\$276,172</b>	<b>\$285,407</b>	<b>3.3%</b>
<b>Total General Government:</b>	<b>\$233,819</b>	<b>\$173,247</b>	<b>\$276,172</b>	<b>\$285,407</b>	<b>3.3%</b>
<b>Total Expenditures:</b>	<b>\$233,819</b>	<b>\$173,247</b>	<b>\$276,172</b>	<b>\$285,407</b>	<b>3.3%</b>



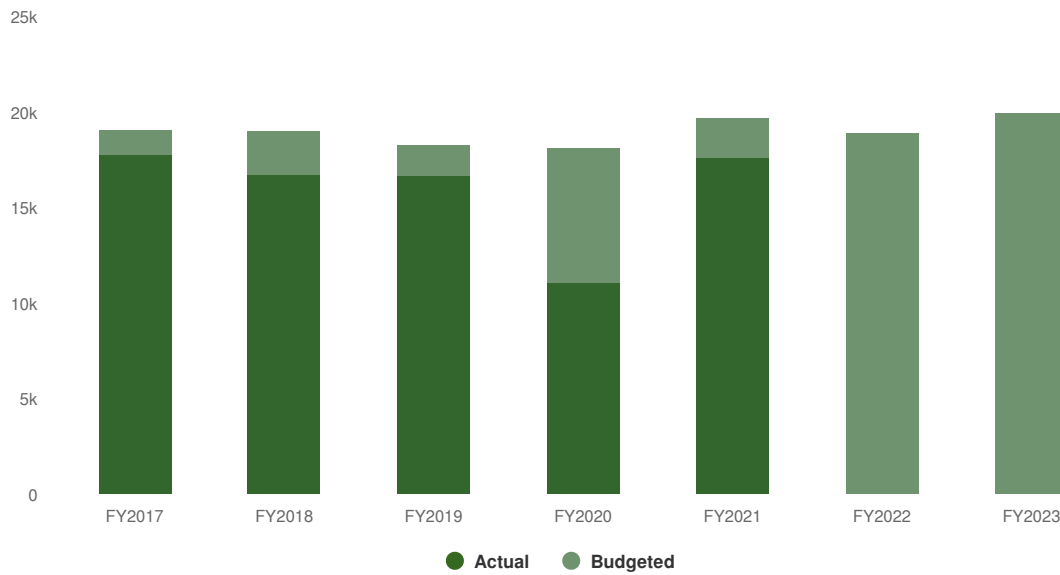
# General District Court

Melissa Gil  
Clerk of Court

## Expenditures Summary

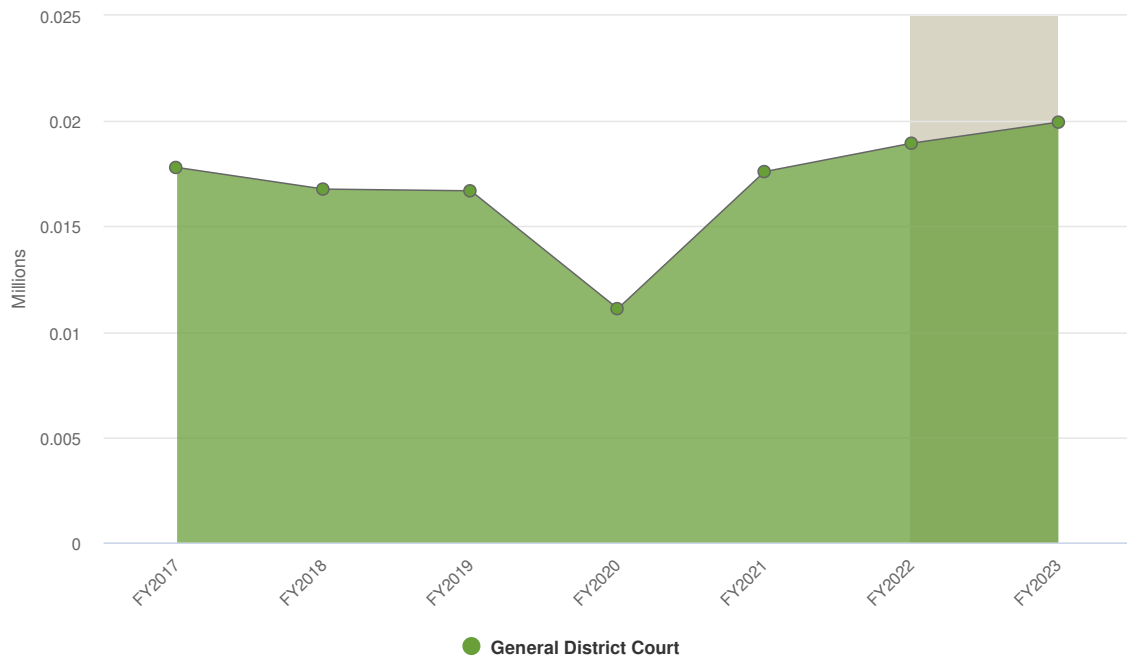
**\$19,945** **\$1,000**  
(5.28% vs. prior year)

### General District Court Proposed and Historical Budget vs. Actual



## Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Judicial</b>					
<b>General District Court</b>					
<b>Operating Costs</b>					
Court Appointed Counsel	\$1,197	\$2,823	\$6,000	\$5,000	-16.7%
Counsel Travel Expenses	\$20	\$0	\$200	\$200	0%
Maintenance Service Contract	\$2,493	\$2,214	\$2,300	\$2,500	8.7%
Janitorial Contractual Services	\$3,850	\$4,200	\$4,200	\$4,200	0%
Postal Services	\$42	\$6	\$45	\$45	0%
Telecommunications	\$2,717	\$2,561	\$3,200	\$3,200	0%
Travel-Convention/Education		\$0	\$1,000	\$1,500	50%
Dues/Association Memberships	\$195	\$210	\$300	\$300	0%
Office Supplies	\$153	\$5,173	\$400	\$2,000	400%
Uniforms and Wearing Apparel	\$0	\$33	\$500	\$200	-60%
Books and Subscriptions	\$429	\$379	\$800	\$800	0%
<b>Total Operating Costs:</b>	<b>\$11,096</b>	<b>\$17,599</b>	<b>\$18,945</b>	<b>\$19,945</b>	<b>5.3%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total General District Court:</b>	<b>\$11,096</b>	<b>\$17,599</b>	<b>\$18,945</b>	<b>\$19,945</b>	<b>5.3%</b>
<b>Total Judicial:</b>	<b>\$11,096</b>	<b>\$17,599</b>	<b>\$18,945</b>	<b>\$19,945</b>	<b>5.3%</b>
<b>Total Expenditures:</b>	<b>\$11,096</b>	<b>\$17,599</b>	<b>\$18,945</b>	<b>\$19,945</b>	<b>5.3%</b>



# Independent Auditor

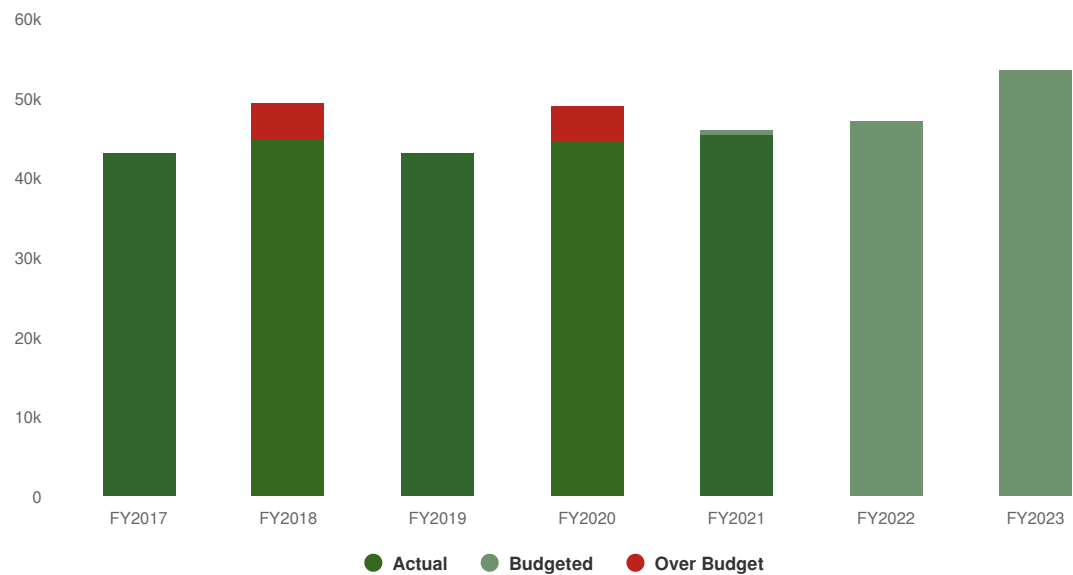
## Expenditures Summary

\$53,500

\$6,350

(13.47% vs. prior year)

Independent Auditor Proposed and Historical Budget vs. Actual

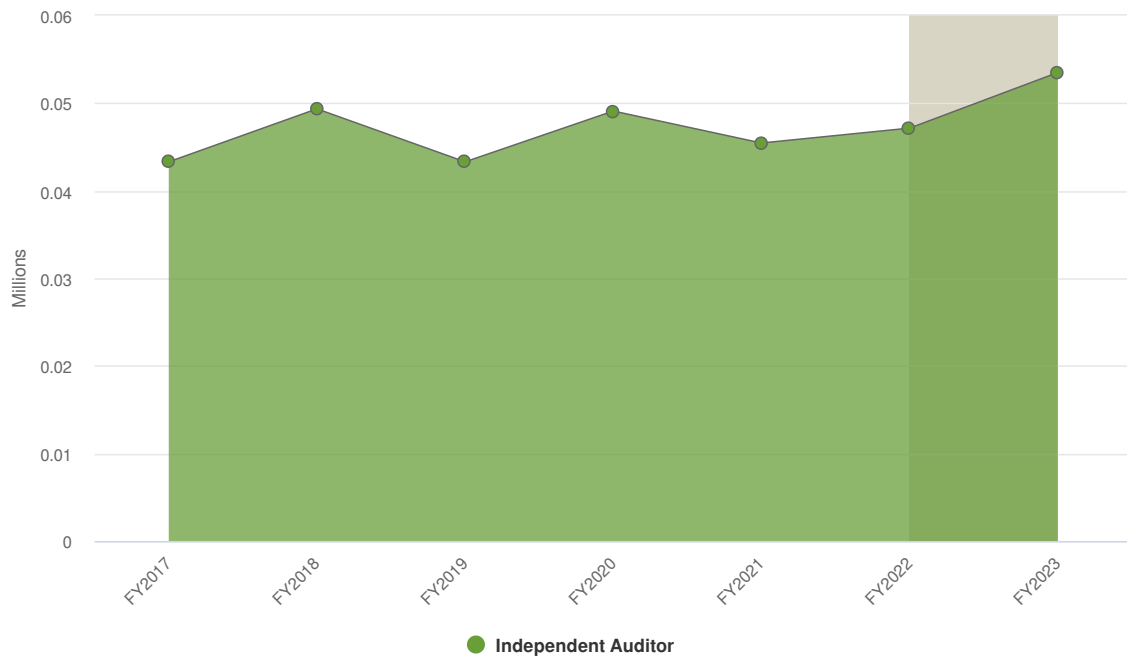


## Expenditures by Function





## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
General and Financial Administration					
Independent Auditor					
Operating Costs					
Professional Services	\$49,100	\$45,450	\$47,150	\$53,500	13.5%
<b>Total Operating Costs:</b>	<b>\$49,100</b>	<b>\$45,450</b>	<b>\$47,150</b>	<b>\$53,500</b>	<b>13.5%</b>
<b>Total Independent Auditor:</b>	<b>\$49,100</b>	<b>\$45,450</b>	<b>\$47,150</b>	<b>\$53,500</b>	<b>13.5%</b>
<b>Total General and Financial     Administration:</b>	<b>\$49,100</b>	<b>\$45,450</b>	<b>\$47,150</b>	<b>\$53,500</b>	<b>13.5%</b>
<b>Total General Government:</b>	<b>\$49,100</b>	<b>\$45,450</b>	<b>\$47,150</b>	<b>\$53,500</b>	<b>13.5%</b>
<b>Total Expenditures:</b>	<b>\$49,100</b>	<b>\$45,450</b>	<b>\$47,150</b>	<b>\$53,500</b>	<b>13.5%</b>

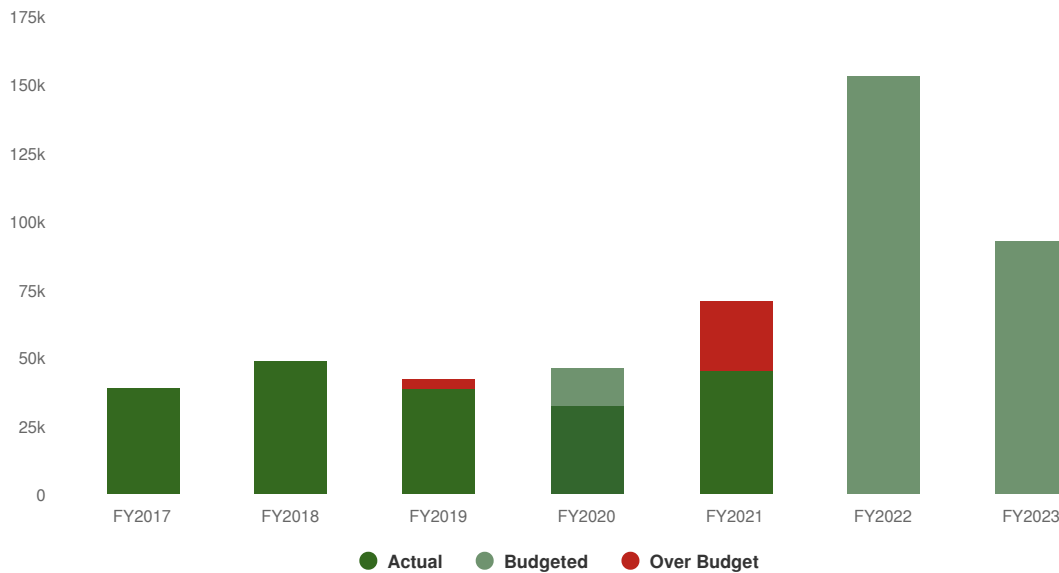


# Information Technology

## Expenditures Summary

**\$93,100** **-\$60,385**  
(-39.34% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual

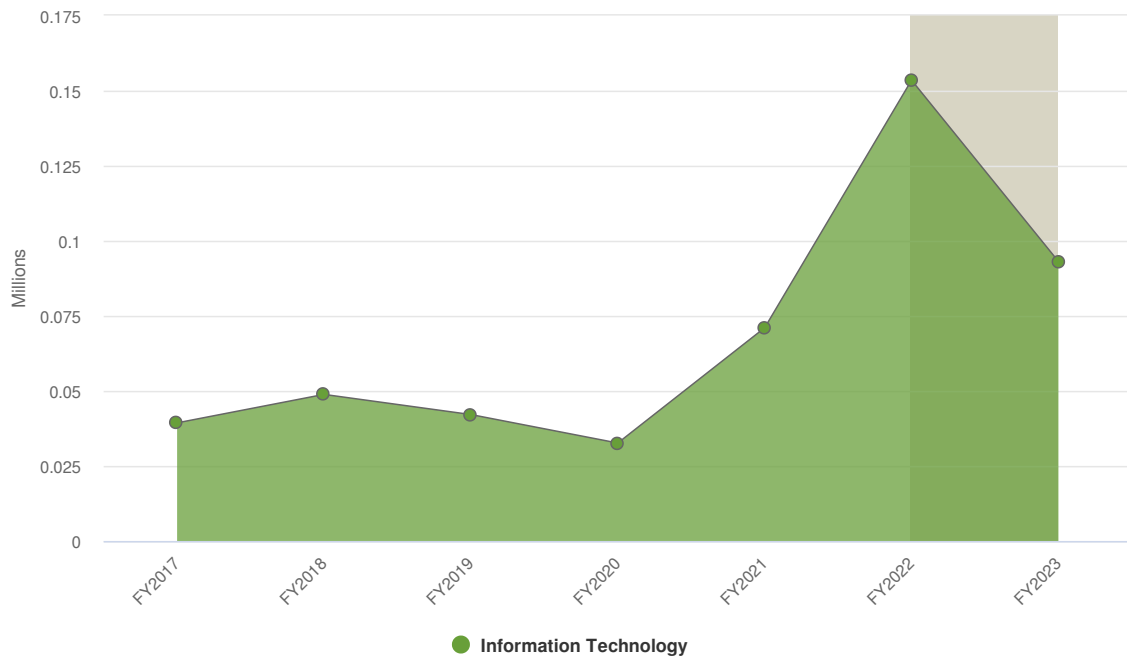


The FY22 budget included a full-time IT Director but this position was determined to be unnecessary (consulting services are used instead). The FY23 budget does not include an IT position.

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>Information Technology</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular			\$65,000	\$0	-100%
<b>Total Salaries and Wages:</b>			<b>\$65,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax			\$4,973	\$0	-100%
VRS-Retirement			\$4,348	\$0	-100%
Hospital/Medical Plans			\$9,933	\$0	-100%
VRS-Group Life Insurance			\$871	\$0	-100%
Unemployment Insurance			\$97	\$0	-100%
Worker's Compensation			\$1,617	\$0	-100%
Disability Program			\$343	\$0	-100%
VRS-Group Health Ins Credit			\$143	\$0	-100%
<b>Total Employee Benefits:</b>			<b>\$22,325</b>	<b>\$0</b>	<b>-100%</b>
<b>Operating Costs</b>					



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Professional Services				\$23,100	N/A
Maintenance Service Contract				\$70,000	N/A
Professional Services	\$32,623	\$22,685	\$20,000		-100%
Maintenance Service Contract		\$48,331	\$46,160		-100%
<b>Total Operating Costs:</b>	<b>\$32,623</b>	<b>\$71,016</b>	<b>\$66,160</b>	<b>\$93,100</b>	<b>40.7%</b>
<b>Total Information Technology:</b>	<b>\$32,623</b>	<b>\$71,016</b>	<b>\$153,485</b>	<b>\$93,100</b>	<b>-39.3%</b>
<b>Total General Government:</b>	<b>\$32,623</b>	<b>\$71,016</b>	<b>\$153,485</b>	<b>\$93,100</b>	<b>-39.3%</b>
<b>Total Expenditures:</b>	<b>\$32,623</b>	<b>\$71,016</b>	<b>\$153,485</b>	<b>\$93,100</b>	<b>-39.3%</b>



# Legal Services

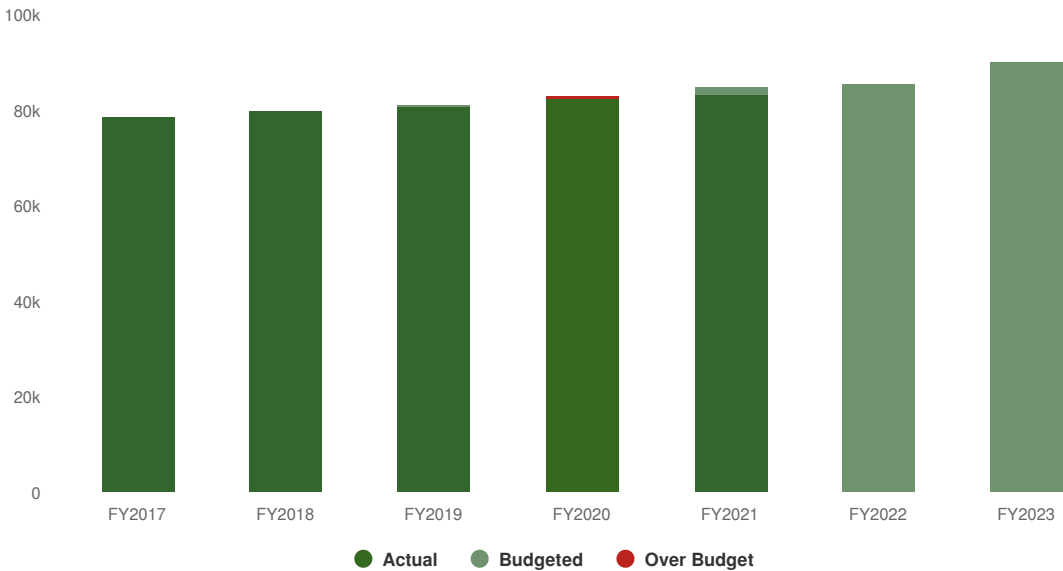
## Expenditures Summary

\$90,304

\$4,901

(5.74% vs. prior year)

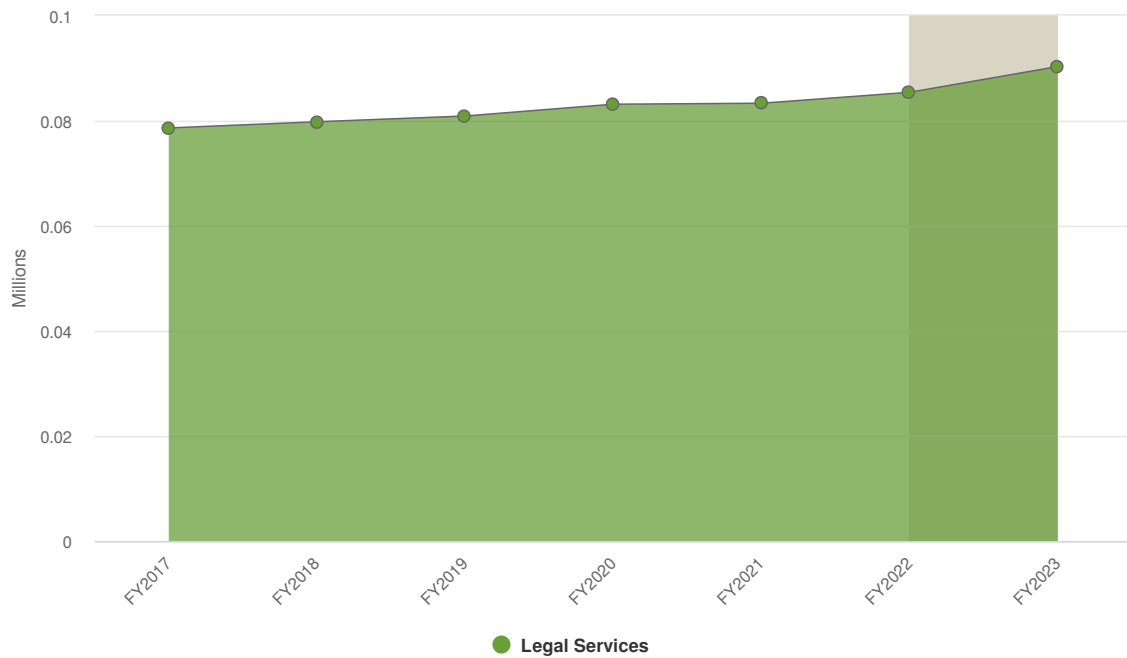
Legal Services Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
General and Financial Administration					
Legal Services					
Operating Costs					
Professional Services	\$83,134	\$83,320	\$85,403	\$90,304	5.7%
<b>Total Operating Costs:</b>	<b>\$83,134</b>	<b>\$83,320</b>	<b>\$85,403</b>	<b>\$90,304</b>	<b>5.7%</b>
<b>Total Legal Services:</b>	<b>\$83,134</b>	<b>\$83,320</b>	<b>\$85,403</b>	<b>\$90,304</b>	<b>5.7%</b>
<b>Total General and Financial     Administration:</b>	<b>\$83,134</b>	<b>\$83,320</b>	<b>\$85,403</b>	<b>\$90,304</b>	<b>5.7%</b>
<b>Total General Government:</b>	<b>\$83,134</b>	<b>\$83,320</b>	<b>\$85,403</b>	<b>\$90,304</b>	<b>5.7%</b>
<b>Total Expenditures:</b>	<b>\$83,134</b>	<b>\$83,320</b>	<b>\$85,403</b>	<b>\$90,304</b>	<b>5.7%</b>



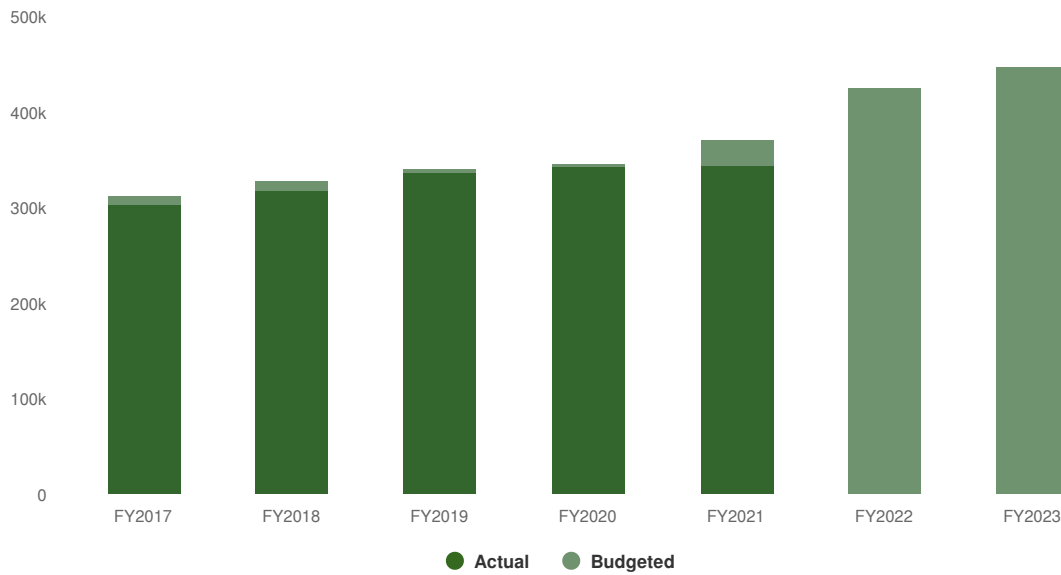
# Library

Jill Hames  
Library Director

## Expenditures Summary

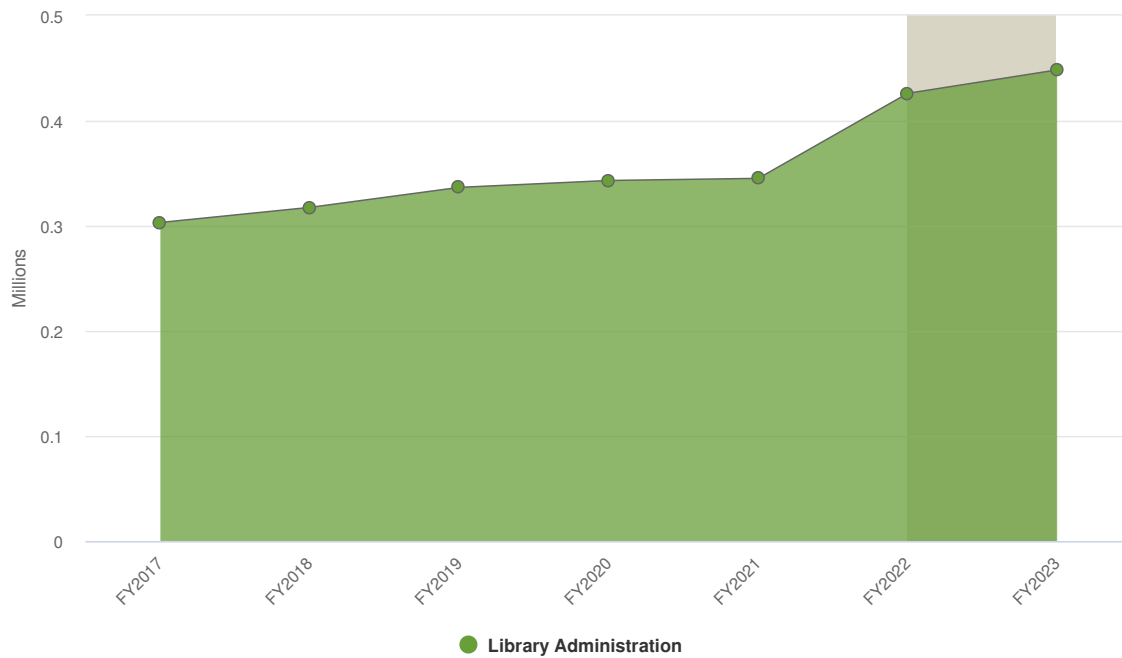
**\$448,320** **\$22,295**  
(5.23% vs. prior year)

### Library Proposed and Historical Budget vs. Actual



## Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Culture and Recreation</b>					
<b>Library Administration</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$137,182	\$159,094	\$215,315	\$227,732	5.8%
Part-Time Salaries/Wages-Reg.	\$59,655	\$18,345	\$18,720	\$22,000	17.5%
Salaries/Wages-Annual Leave		\$1,913	\$0	\$0	0%
Salaries/Wages-Comp Time		\$2,578		\$0	N/A
<b>Total Salaries and Wages:</b>	<b>\$196,837</b>	<b>\$181,929</b>	<b>\$234,035</b>	<b>\$249,732</b>	<b>6.7%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$14,682	\$12,671	\$17,904	\$19,105	6.7%
VRS-Retirement	\$8,547	\$10,458	\$14,405	\$16,989	17.9%
Hospital/Medical Plans	\$19,399	\$27,279	\$30,646	\$47,520	55.1%
VRS-Group Life Insurance	\$1,797	\$2,095	\$2,885	\$3,052	5.8%
Unemployment Insurance	\$149	\$273	\$160	\$275	71.9%
Worker's Compensation	\$184	\$341	\$358	\$405	13.1%
Disability Program	\$178	\$299	\$561	\$840	49.7%





Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
VRS-Group Health Ins Credit	\$302	\$344	\$474	\$501	5.7%
<b>Total Employee Benefits:</b>	<b>\$45,238</b>	<b>\$53,761</b>	<b>\$67,393</b>	<b>\$88,687</b>	<b>31.6%</b>
<b>Operating Costs</b>					
Professional Services	\$10,917	\$11,920	\$6,100	\$5,400	-11.5%
Repairs & Maintenance	\$0	\$0	\$2,000	\$0	-100%
Maintenance Service Contract	\$11,124	\$9,731	\$15,750	\$7,100	-54.9%
Advertising	\$0	\$692	\$200	\$200	0%
Electrical Services	\$7,794	\$6,343	\$9,500	\$9,000	-5.3%
Water and Sewer Services	\$593	\$522	\$550	\$500	-9.1%
Postal Services	\$1,043	\$1,002	\$1,500	\$1,000	-33.3%
Telecommunications	\$3,691	\$3,532	\$3,800	\$1,890	-50.3%
General Liability Ins.	\$1,415	\$1,509	\$2,035	\$1,500	-26.3%
Travel-Convention/Education	\$1,323	\$517	\$500	\$500	0%
Dues/Association Memberships	\$2,813	\$813	\$650	\$740	13.8%
Permits/Application Fees/Licenses	\$1,664	\$3,620	\$2,450	\$2,450	0%
Office Supplies	\$1,442	\$525	\$2,000	\$100	-95%
Events - Programming	\$83	\$1,660	\$500	\$800	60%
Books and Subscriptions	\$54,432	\$63,173	\$73,562	\$77,921	5.9%
Processing Materials - Books	\$2,667	\$3,847	\$3,500	\$800	-77.1%
<b>Total Operating Costs:</b>	<b>\$101,001</b>	<b>\$109,406</b>	<b>\$124,597</b>	<b>\$109,901</b>	<b>-11.8%</b>
<b>Total Library Administration:</b>	<b>\$343,076</b>	<b>\$345,096</b>	<b>\$426,025</b>	<b>\$448,320</b>	<b>5.2%</b>
<b>Total Culture and Recreation:</b>	<b>\$343,076</b>	<b>\$345,096</b>	<b>\$426,025</b>	<b>\$448,320</b>	<b>5.2%</b>
<b>Total Expenditures:</b>	<b>\$343,076</b>	<b>\$345,096</b>	<b>\$426,025</b>	<b>\$448,320</b>	<b>5.2%</b>

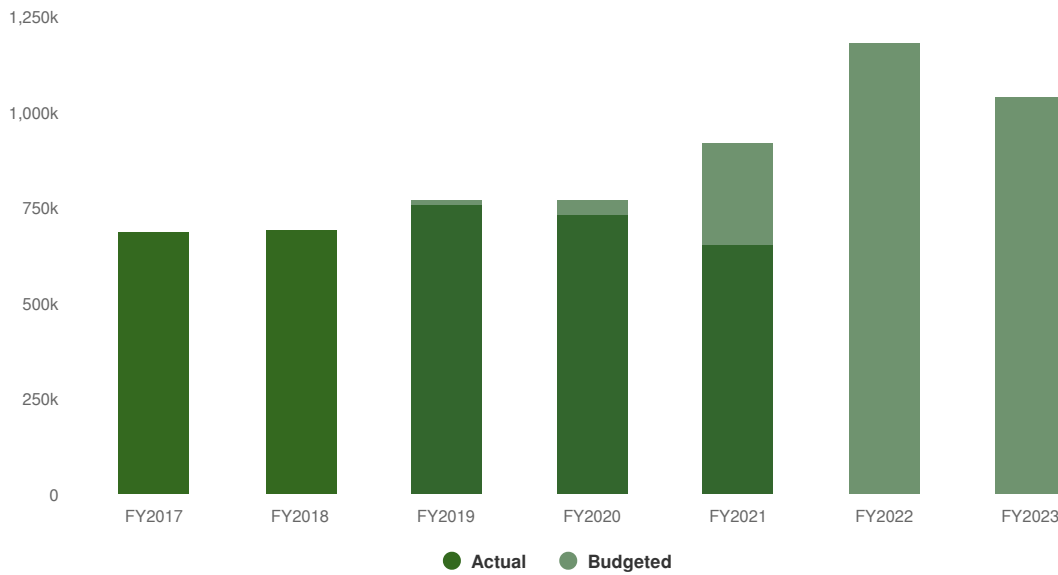


## Operating Capital

### Expenditures Summary

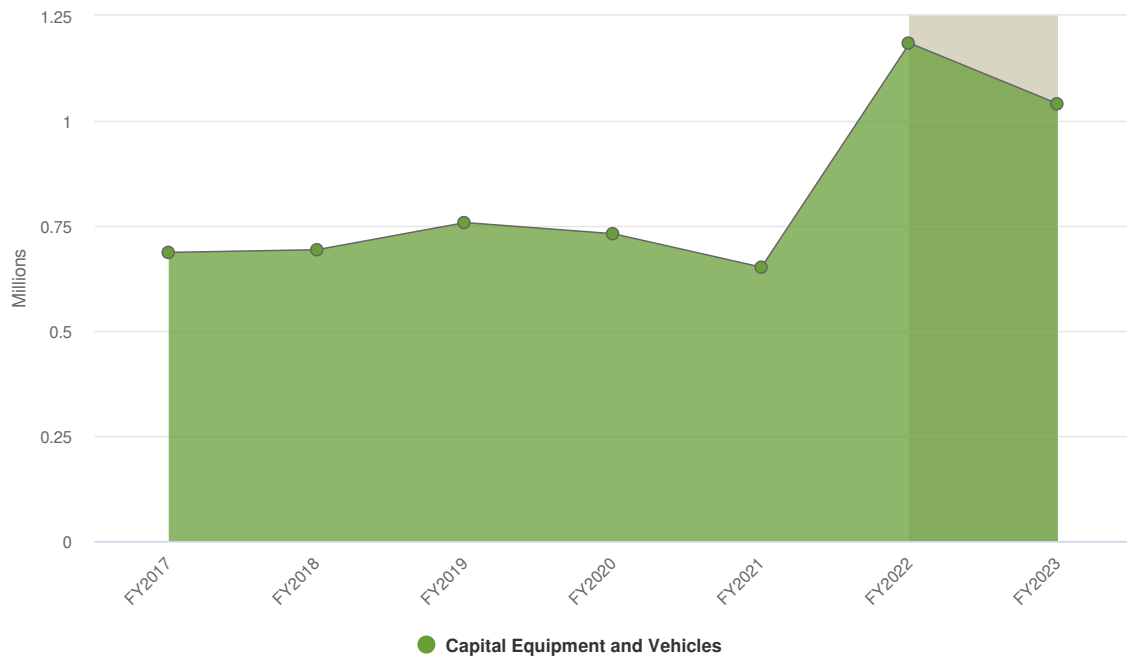
**\$1,040,200** **-\$144,349**  
(-12.19% vs. prior year)

#### Operating Capital Proposed and Historical Budget vs. Actual



### Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Operating Capital</b>					
<b>Capital Equipment and Vehicles</b>					
Fire Department Vehicles	\$500,000	\$400,000	\$500,000	\$500,000	0%
Sheriff's Vehicles	\$184,189	\$164,384	\$276,070	\$360,000	30.4%
Departmental Vehicles and Machinery	\$10,509	\$31,443	\$324,939	\$120,200	-63%
Departmental Hardware and Software	\$35,719	\$50,194	\$75,540	\$53,500	-29.2%
Departmental Furniture	\$716	\$5,448	\$8,000	\$6,500	-18.7%
<b>Total Capital Equipment and Vehicles:</b>	<b>\$731,133</b>	<b>\$651,469</b>	<b>\$1,184,549</b>	<b>\$1,040,200</b>	<b>-12.2%</b>
<b>Total Operating Capital:</b>	<b>\$731,133</b>	<b>\$651,469</b>	<b>\$1,184,549</b>	<b>\$1,040,200</b>	<b>-12.2%</b>
<b>Total Expenditures:</b>	<b>\$731,133</b>	<b>\$651,469</b>	<b>\$1,184,549</b>	<b>\$1,040,200</b>	<b>-12.2%</b>



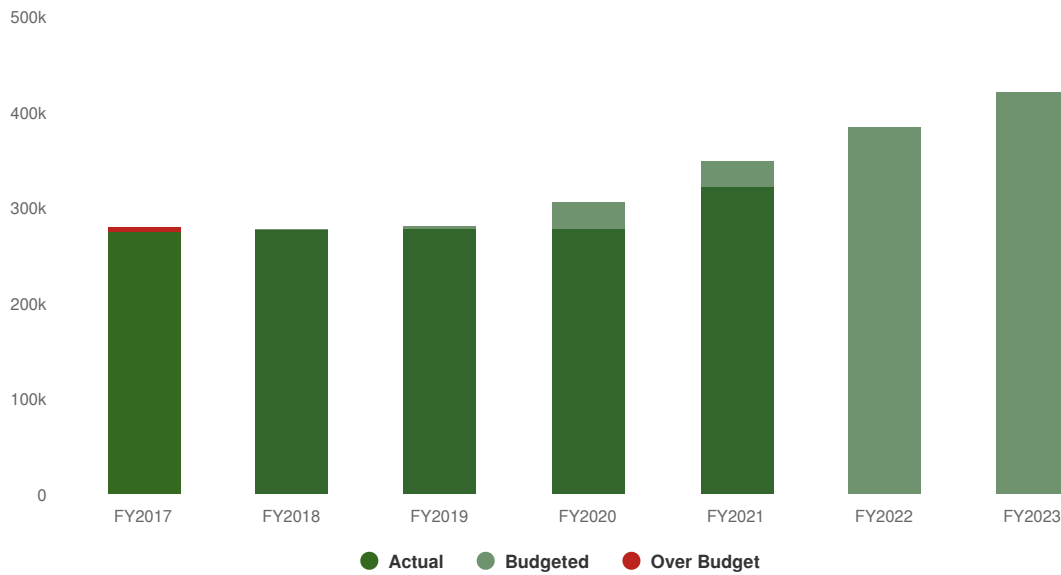
# Parks and Recreation

Glen Wilkerson  
Parks and Recreation Director

## Expenditures Summary

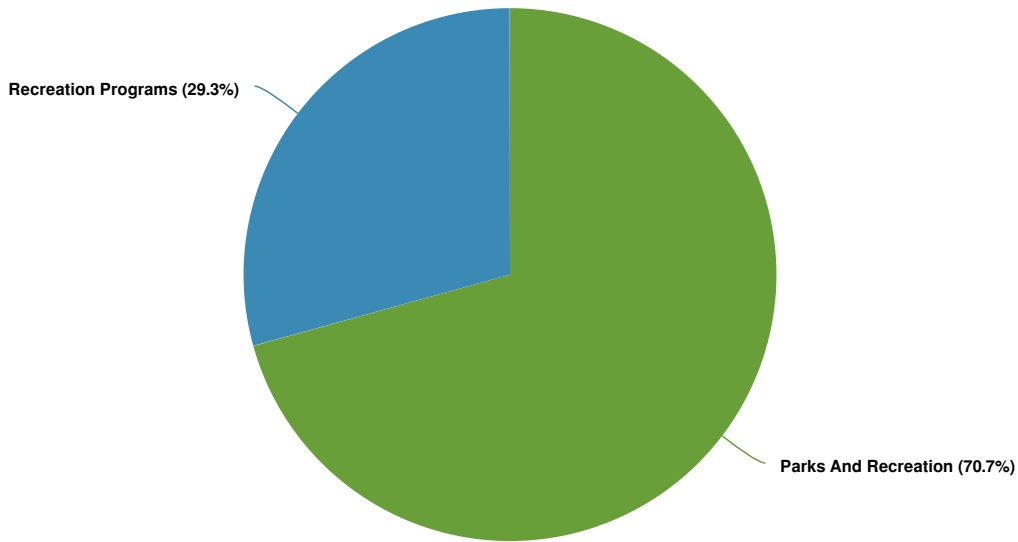
**\$421,568** **\$36,177**  
(9.39% vs. prior year)

### Parks and Recreation Proposed and Historical Budget vs. Actual

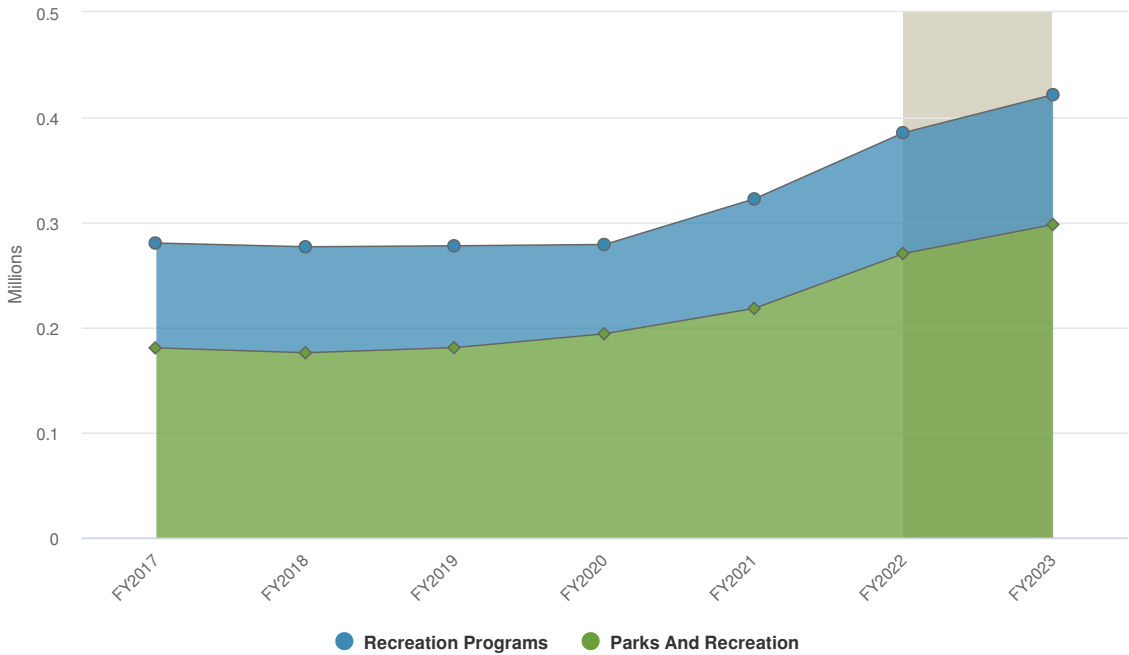


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Culture and Recreation</b>					
<b>Parks And Recreation</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$100,018	\$119,823	\$134,961	\$160,350	18.8%
Part-Time Salaries/Wages- Reg.	\$41,688	\$27,594	\$49,000	\$49,000	0%
Salaries/Wages-Annual Leave		\$2,753		\$0	N/A
<b>Total Salaries and Wages:</b>	<b>\$141,706</b>	<b>\$150,170</b>	<b>\$183,961</b>	<b>\$209,350</b>	<b>13.8%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$10,646	\$11,249	\$14,073	\$16,015	13.8%
VRS-Retirement	\$6,117	\$7,734	\$9,029	\$11,962	32.5%
Hospital/Medical Plans	\$18,836	\$23,109	\$28,716	\$28,483	-0.8%
VRS-Group Life Insurance	\$1,292	\$1,549	\$1,808	\$2,149	18.9%
Unemployment Insurance	\$157	\$272	\$130	\$275	111.5%
Worker's Compensation	\$285	\$520	\$546	\$610	11.7%
Disability Program		\$232	\$356	\$382	7.3%
VRS-Group Health Ins Credit	\$217	\$254	\$297	\$353	18.9%
<b>Total Employee Benefits:</b>	<b>\$37,550</b>	<b>\$44,919</b>	<b>\$54,955</b>	<b>\$60,229</b>	<b>9.6%</b>
<b>Operating Costs</b>					
Professional Services	\$536	\$7,407	\$4,500	\$4,000	-11.1%
Contractual Services	\$279	\$251	\$1,000	\$900	-10%
Repairs & Maintenance	\$341	\$72	\$1,000	\$900	-10%
Maintenance Service Contract	\$2,874	\$3,330	\$1,750	\$1,750	0%
Advertising	\$1,723	\$1,130	\$1,500	\$1,300	-13.3%
Postal Services	\$24	\$1	\$100	\$100	0%
Telecommunications	\$3,166	\$3,407	\$7,200	\$3,300	-54.2%
Motor Vehicle Insurance	\$1,092	\$1,917	\$3,500	\$3,000	-14.3%
General Liability Ins.	\$1,453	\$1,408	\$1,900	\$1,600	-15.8%
Travel-Convention/Education		\$0	\$1,300	\$500	-61.5%
Dues/Association Memberships	\$140	\$0	\$225	\$2,810	1,148.9%
Office Supplies	\$1,422	\$2,521	\$2,500	\$2,300	-8%
Agricultural Supplies		\$115	\$50	\$50	0%
Vehicle/Powered Equip. Fuels	\$1,152	\$430	\$2,500	\$3,500	40%
Vehicle/Powered Equip.Supplies	\$542	\$1,025	\$2,400	\$2,400	0%
<b>Total Operating Costs:</b>	<b>\$14,744</b>	<b>\$23,014</b>	<b>\$31,425</b>	<b>\$28,410</b>	<b>-9.6%</b>
<b>Total Parks And Recreation:</b>	<b>\$194,001</b>	<b>\$218,103</b>	<b>\$270,341</b>	<b>\$297,989</b>	<b>10.2%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Recreation Programs</b>					
<b>Operating Costs</b>					
Professional Services	\$23,082	\$37,818	\$32,000	\$33,500	4.7%
Repairs and Maintenance	\$370	\$836	\$0	\$0	0%
General Liability Ins.- Participants	\$10,676	\$3,425	\$7,500	\$7,500	0%
Lease/Rent of Equipment		\$291		\$0	N/A
Travel-Convention/Education		\$150		\$0	N/A
Dues/Association Memberships	\$921	\$0	\$250	\$250	0%
Permits and Application Fees	\$2,353	\$350	\$3,800	\$1,800	-52.6%
Miscellaneous(Sales/Refunds)	\$6,158	\$2,027	\$2,000	\$2,000	0%
Vehicle/Powered Equip. Fuels		\$669		\$0	N/A
Safe and Stable Families Grant	\$127	\$0	\$3,000	\$0	-100%
Snowflake Ball	\$6,235	\$26	\$3,000	\$1,500	-50%
Senior Citizens Activities	\$739	\$158	\$500	\$500	0%
Recreation Supplies	\$34,301	\$58,481	\$63,000	\$76,529	21.5%
<b>Total Operating Costs:</b>	<b>\$84,961</b>	<b>\$104,232</b>	<b>\$115,050</b>	<b>\$123,579</b>	<b>7.4%</b>
<b>Total Recreation Programs:</b>	<b>\$84,961</b>	<b>\$104,232</b>	<b>\$115,050</b>	<b>\$123,579</b>	<b>7.4%</b>
<b>Total Culture and Recreation:</b>	<b>\$278,962</b>	<b>\$322,334</b>	<b>\$385,391</b>	<b>\$421,568</b>	<b>9.4%</b>
<b>Total Expenditures:</b>	<b>\$278,962</b>	<b>\$322,334</b>	<b>\$385,391</b>	<b>\$421,568</b>	<b>9.4%</b>



# Planning

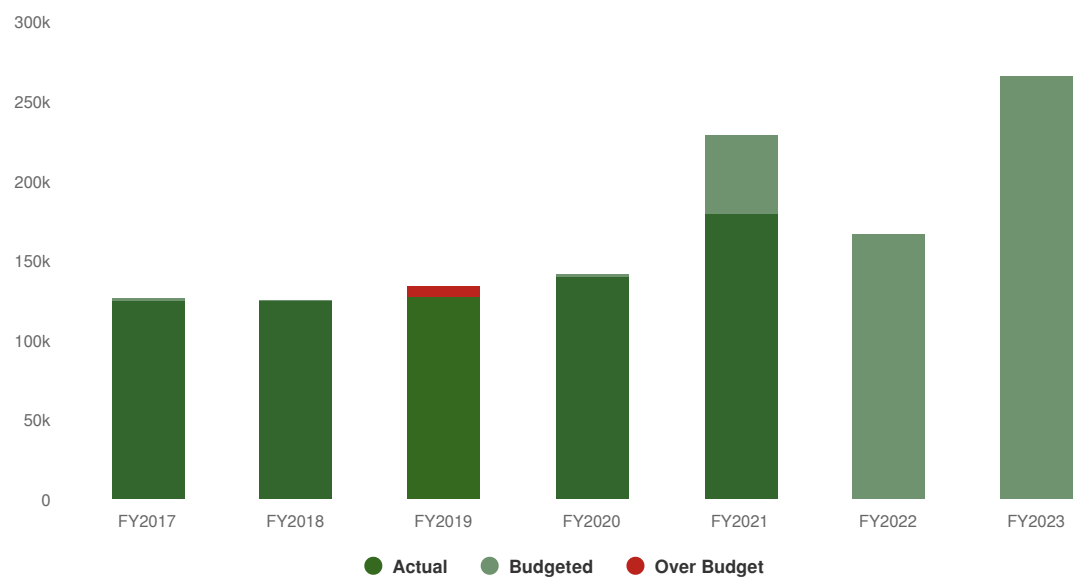
Holly Steele  
Community Development Director

## Expenditures Summary

\$265,916

\$99,249  
(59.55% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

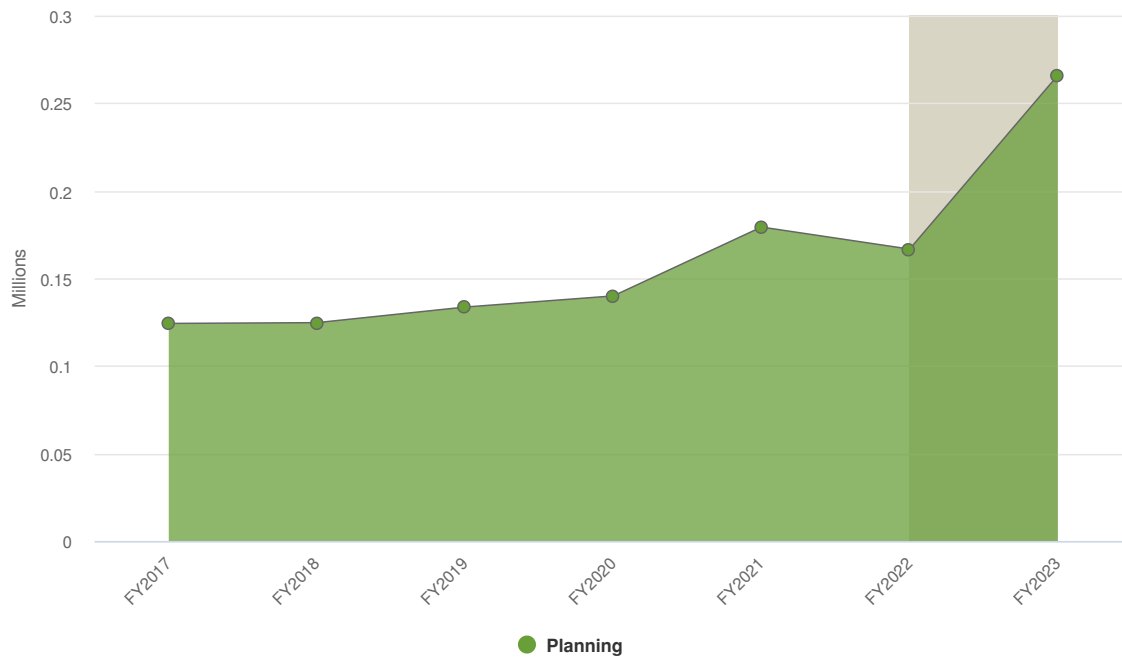


Included in the FY23 budget is \$80,000 for a comprehensive plan and a heat map for the use of the Amelia Rescue Squad.

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Planning and Development</b>					
<b>Planning</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$85,117	\$97,759	\$61,168	\$94,311	54.2%
Part-Time Salaries/Wages-Reg	\$10,855		\$12,500	\$12,500	0%
Salaries/Wages-Annual Leave		\$17,512		\$0	N/A
<b>Total Salaries and Wages:</b>	<b>\$95,972</b>	<b>\$115,271</b>	<b>\$73,668</b>	<b>\$106,811</b>	<b>45%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$7,741	\$8,792	\$5,636	\$8,171	45%
VRS-Retirement	\$5,277	\$6,572	\$4,092	\$7,036	71.9%
Hospital/Medical Plans	\$426	\$9,137	\$9,933	\$14,488	45.9%
VRS-Group Life Insurance	\$1,115	\$1,293	\$820	\$1,264	54.1%
Unemployment Insurance	\$44	\$82	\$35	\$115	228.6%
Worker's Compensation	\$261	\$167	\$175	\$225	28.6%
Disability Program		\$279	\$323	\$399	23.5%
VRS-Group Health Ins Credit	\$187	\$212	\$135	\$207	53.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Employee Benefits:</b>	<b>\$15,051</b>	<b>\$26,535</b>	<b>\$21,149</b>	<b>\$31,905</b>	<b>50.9%</b>
<b>Operating Costs</b>					
Professional Services	\$0	\$5	\$22,500	\$75,000	233.3%
Fees - Planning Comm. Members	\$2,400	\$5,250	\$3,500	\$5,050	44.3%
Repairs & Maintenance	\$0	\$0	\$500	\$0	-100%
Advertising	\$236	\$0	\$300	\$500	66.7%
Postal Services	\$1,021	\$308	\$400	\$400	0%
Telecommunications		\$526		\$400	N/A
Motor Vehicle Insurance	\$655	\$0	\$900	\$900	0%
Travel- Convention/Education	\$0	\$216	\$1,000	\$1,500	50%
Local Support-PP Dis Comm 14	\$19,000	\$19,000	\$19,000	\$19,000	0%
Dues/Association Memberships		\$255		\$800	N/A
Geographical Info Systems Work	\$4,285	\$11,615	\$23,000	\$23,000	0%
Office Supplies	\$1,215	\$251	\$500	\$500	0%
Vehicle/Powered Equip. Fuels	\$59	\$28	\$150	\$50	-66.7%
Books and Subscriptions	\$40	\$0	\$100	\$100	0%
<b>Total Operating Costs:</b>	<b>\$28,911</b>	<b>\$37,454</b>	<b>\$71,850</b>	<b>\$127,200</b>	<b>77%</b>
<b>Total Planning:</b>	<b>\$139,934</b>	<b>\$179,260</b>	<b>\$166,667</b>	<b>\$265,916</b>	<b>59.5%</b>
<b>Total Planning and Development:</b>	<b>\$139,934</b>	<b>\$179,260</b>	<b>\$166,667</b>	<b>\$265,916</b>	<b>59.5%</b>
<b>Total Expenditures:</b>	<b>\$139,934</b>	<b>\$179,260</b>	<b>\$166,667</b>	<b>\$265,916</b>	<b>59.5%</b>



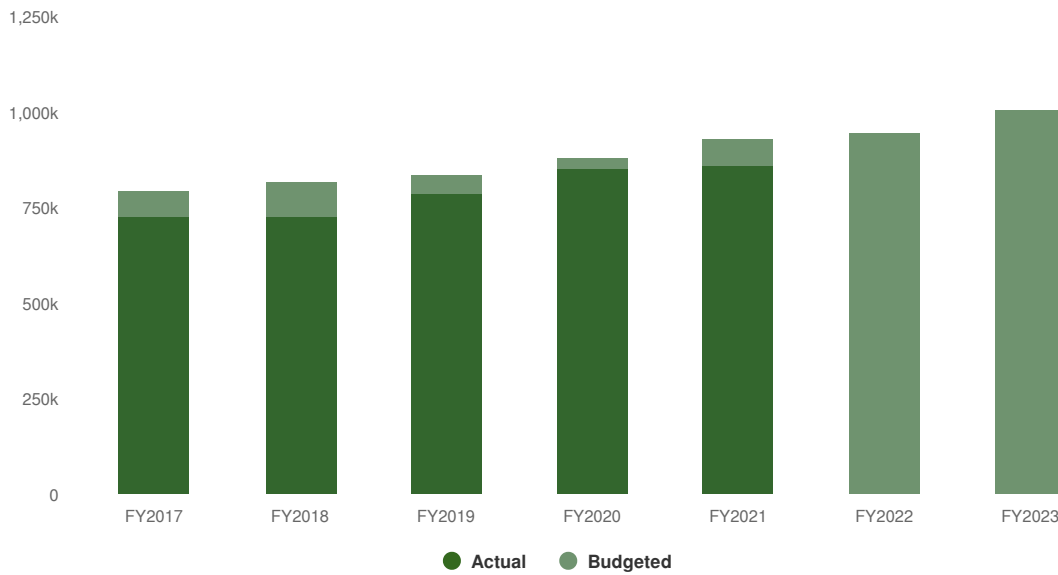
# Public Works

Daryl Gough  
Public Works Director

## Expenditures Summary

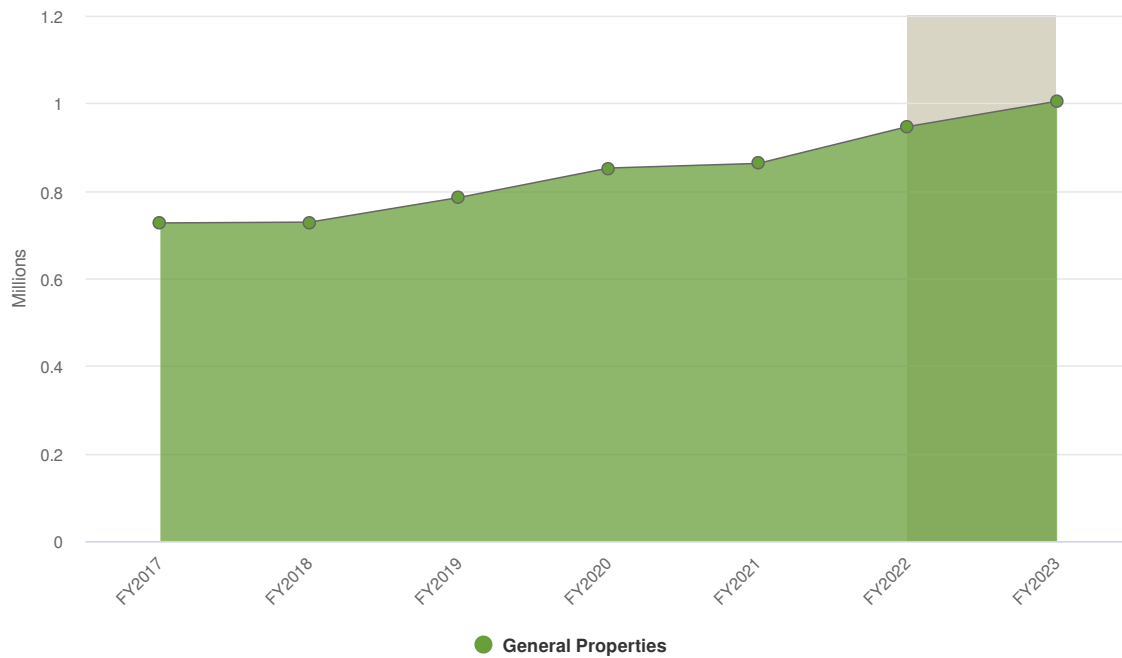
**\$1,004,528** **\$57,953**  
(6.12% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual



## Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Works</b>					
<b>General Properties</b>					
<b>Salaries and Wages</b>					
Salaries and Wages-Regular	\$369,893	\$407,827	\$418,508	\$464,471	11%
Salaries and Wages-Overtime	\$3,164	\$6,051	\$6,000	\$6,000	0%
Part-Time Salaries/Wages-Reg.	\$15,932	\$8,503	\$5,000	\$6,400	28%
Salaries/Wages-Annual Leave		\$909	\$0	\$0	0%
<b>Total Salaries and Wages:</b>	<b>\$388,989</b>	<b>\$423,289</b>	<b>\$429,508</b>	<b>\$476,871</b>	<b>11%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$28,437	\$32,004	\$32,857	\$36,481	11%
VRS-Retirement	\$22,708	\$27,456	\$27,998	\$34,650	23.8%
Hospital/Medical Plans	\$72,323	\$77,772	\$75,612	\$82,440	9%
VRS-Group Life Insurance	\$4,783	\$5,500	\$5,608	\$6,224	11%
Unemployment Insurance	\$237	\$529	\$275	\$300	9.1%
Worker's Compensation	\$8,567	\$15,675	\$16,459	\$19,000	15.4%
Disability Program	\$450	\$554	\$837	\$920	9.9%
VRS-Group Health Ins Credit	\$803	\$901	\$921	\$1,022	11%
<b>Total Employee Benefits:</b>	<b>\$138,309</b>	<b>\$160,390</b>	<b>\$160,567</b>	<b>\$181,037</b>	<b>12.7%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Operating Costs</b>					
Professional Health Services	\$680	\$2,019	\$1,500	\$1,000	-33.3%
Professional Services	\$12,373	\$20,050	\$15,000	\$10,000	-33.3%
Contractual Services	\$3,193	\$500	\$4,000	\$3,000	-25%
Contractual Services- Construction	\$2,487	\$0	\$5,000	\$3,000	-40%
Repairs & Maintenance	\$53,408	\$30,201	\$50,000	\$57,000	14%
Hindle Building Repairs/Maintenance	\$2,750		\$3,500	\$0	-100%
Maintenance Service Contract	\$2,291	\$3,010	\$6,000	\$5,000	-16.7%
Street Signs	\$2,942	\$5,616	\$5,000	\$6,000	20%
Advertising	\$111	\$411	\$350	\$400	14.3%
Electrical Services	\$85,750	\$70,886	\$78,000	\$80,000	2.6%
Heating Services	\$2,392	\$2,312	\$3,500	\$0	-100%
Propane Services	\$3,306	\$2,722	\$2,500	\$2,800	12%
Water and Sewer Services	\$14,844	\$13,901	\$15,000	\$14,000	-6.7%
Postal Services	\$40	\$32	\$50	\$50	0%
Telecommunications	\$3,805	\$3,980	\$4,000	\$4,500	12.5%
Motor Vehicle Insurance	\$8,739	\$9,585	\$11,000	\$9,000	-18.2%
Property Insurance		\$20,630	\$22,000	\$22,000	0%
General Liability Ins.	\$23,704	\$7,687	\$9,000	\$6,500	-27.8%
Lease/Rent of Equipment	\$3,062	\$1,298	\$6,000	\$6,000	0%
Rental of Uniforms/Maint Supplie		\$313		\$3,600	N/A
Travel-Convention/Education	\$2,835	\$1,363	\$5,000	\$3,500	-30%
Permits/Titles/Deeds/etc.	\$5		\$0	\$0	0%
Office Supplies	\$2,235	\$972	\$1,700	\$1,700	0%
Agricultural Supplies	\$7,999	\$5,438	\$9,500	\$8,500	-10.5%
Janitorial Supplies	\$17,048	\$19,466	\$17,000	\$17,000	0%
Off Road Equipment Supplies	\$5,451	\$2,133	\$6,000	\$5,500	-8.3%
Repair & Maintenance Supplies	\$46,278	\$30,970	\$50,000	\$50,000	0%
Vehicle/Powered Equip. Fuels	\$7,517	\$6,627	\$8,000	\$7,000	-12.5%
Vehicle/Powered Equip.Supplies	\$3,701	\$6,350	\$7,000	\$9,570	36.7%
Off Road Equipment Fuels	\$1,505	\$2,054	\$2,100	\$4,000	90.5%
Uniforms and Wearing Apparel	\$3,915	\$5,431	\$6,300	\$3,500	-44.4%
Other Operating Supplies	\$0	\$314	\$500	\$500	0%
Miscellaneous Small Tools	\$205	\$2,453	\$2,000	\$2,000	0%
<b>Total Operating Costs:</b>	<b>\$324,573</b>	<b>\$278,722</b>	<b>\$356,500</b>	<b>\$346,620</b>	<b>-2.8%</b>
<b>Total General Properties:</b>	<b>\$851,871</b>	<b>\$862,401</b>	<b>\$946,575</b>	<b>\$1,004,528</b>	<b>6.1%</b>
<b>Total Public Works:</b>	<b>\$851,871</b>	<b>\$862,401</b>	<b>\$946,575</b>	<b>\$1,004,528</b>	<b>6.1%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Expenditures:</b>	<b>\$851,871</b>	<b>\$862,401</b>	<b>\$946,575</b>	<b>\$1,004,528</b>	<b>6.1%</b>



# Registrar / Electoral Board

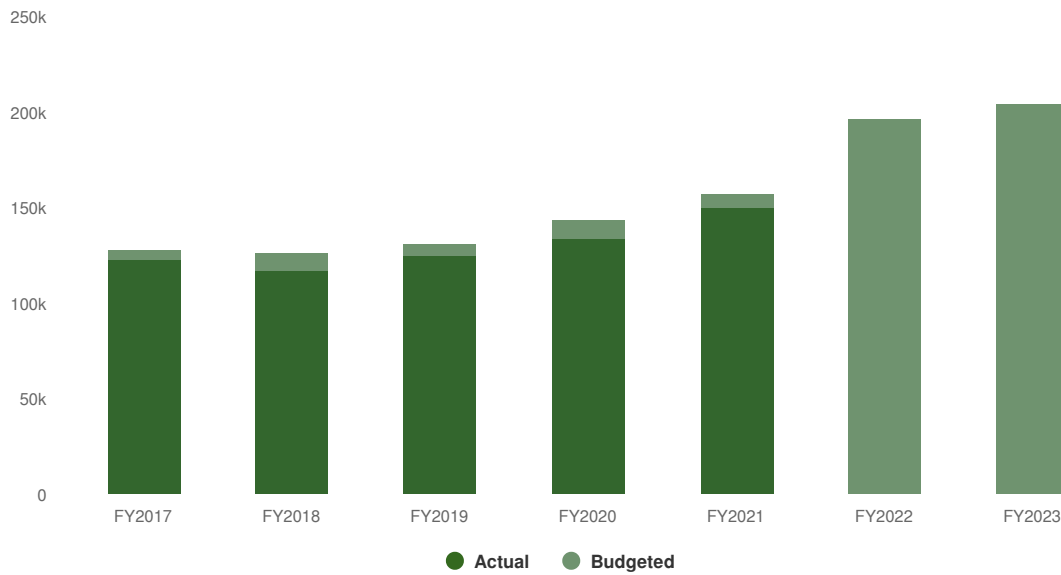
Deborah Hathorn

General Registrar

## Expenditures Summary

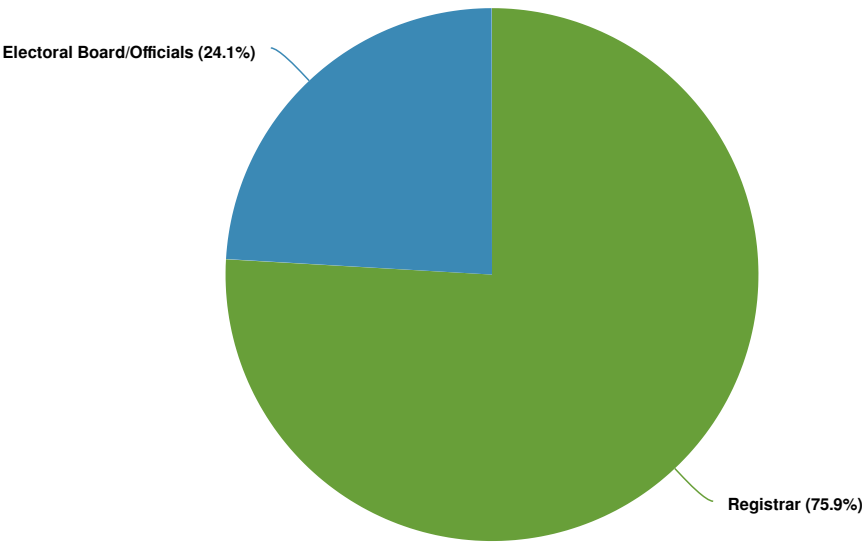
**\$204,378** **\$8,022**  
(4.09% vs. prior year)

### Registrar / Electoral Board Proposed and Historical Budget vs. Actual

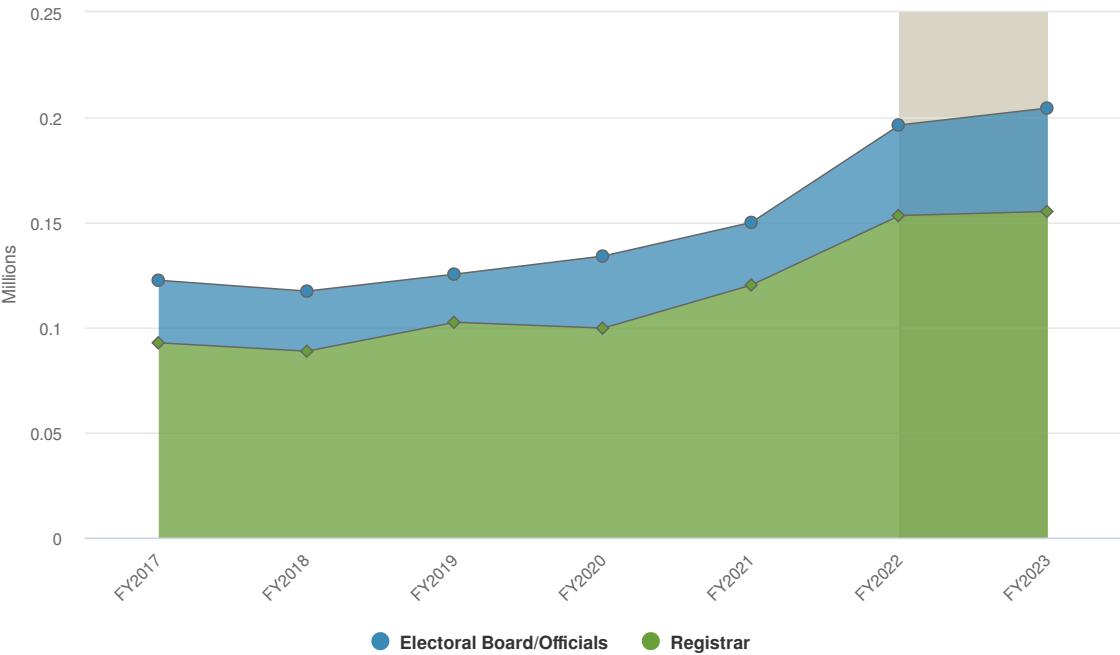


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.





Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>Electoral Board/Officials</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$6,832	\$4,684	\$8,000	\$8,000	0%
<b>Total Salaries and Wages:</b>	<b>\$6,832</b>	<b>\$4,684</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>0%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$523	\$357	\$612	\$612	0%
Unemployment Insurance	\$16	\$36	\$34	\$42	23.5%
Worker's Compensation	\$8	\$13	\$14	\$14	0%
<b>Total Employee Benefits:</b>	<b>\$547</b>	<b>\$406</b>	<b>\$660</b>	<b>\$668</b>	<b>1.2%</b>
<b>Operating Costs</b>					
Professional Services	\$8,889	\$7,625	\$12,625	\$12,600	-0.2%
Services-Election Officials	\$9,984	\$10,736	\$9,000	\$10,740	19.3%
Repairs & Maintenance	\$0	\$0	\$150	\$150	0%
Maintenance Service Contract				\$3,424	N/A
Printing and Binding	\$4,433	\$4,504	\$5,500	\$5,800	5.5%
Advertising	\$1,710	\$0	\$1,500	\$1,350	-10%
Postal Services	\$560	\$189	\$3,500	\$3,500	0%
Travel	\$245	\$266	\$500	\$500	0%
Travel- Convention/Education				\$750	N/A
Dues/Association Memberships	\$180	\$225	\$180	\$200	11.1%
Office Supplies	\$6		\$0	\$0	0%
Election Supplies	\$900	\$1,179	\$1,500	\$1,500	0%
<b>Total Operating Costs:</b>	<b>\$26,907</b>	<b>\$24,724</b>	<b>\$34,455</b>	<b>\$40,514</b>	<b>17.6%</b>
<b>Total Electoral Board/Officials:</b>	<b>\$34,286</b>	<b>\$29,814</b>	<b>\$43,115</b>	<b>\$49,182</b>	<b>14.1%</b>
<b>Registrar</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$49,218	\$49,295	\$75,135	\$78,892	5%
Part-Time Salaries/Wages- Reg.	\$20,876	\$24,699	\$31,200	\$31,200	0%
<b>Total Salaries and Wages:</b>	<b>\$70,094</b>	<b>\$73,994</b>	<b>\$106,335</b>	<b>\$110,092</b>	<b>3.5%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$4,733	\$5,859	\$8,135	\$8,422	3.5%
VRS-Retirement	\$3,501	\$3,123	\$5,027	\$5,885	17.1%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Hospital/Medical Plans	\$12,894	\$9,786	\$9,933	\$9,488	-4.5%
VRS-Group Life Insurance	\$566	\$523	\$1,007	\$1,057	5%
Unemployment Insurance	\$60	\$153	\$95	\$160	68.4%
Worker's Compensation	\$115	\$209	\$219	\$245	11.9%
Disability Program	\$251	\$246	\$397	\$417	5%
VRS-Group Health Ins Credit	\$8		\$0	\$174	N/A
<b>Total Employee Benefits:</b>	<b>\$22,129</b>	<b>\$19,899</b>	<b>\$24,813</b>	<b>\$25,848</b>	<b>4.2%</b>
<b>Operating Costs</b>					
Professional Services	\$20		\$0	\$0	0%
Repairs & Maintenance	\$0	\$1,817	\$13,500	\$11,800	-12.6%
Maintenance Service Contract	\$629	\$590	\$643	\$720	12%
Advertising	\$1,778	\$60	\$1,000	\$600	-40%
Postal Services	\$1,504	\$1,140	\$1,650	\$1,400	-15.2%
Telecommunications	\$1,330	\$1,613	\$2,300	\$2,300	0%
Travel- Convention/Education	\$1,191	\$0	\$1,300	\$750	-42.3%
Dues/Association Memberships	\$200	\$200	\$200	\$200	0%
Office Supplies	\$807	\$1,299	\$1,500	\$1,486	-0.9%
COVID-19 Grant Expenses		\$19,565		\$0	N/A
<b>Total Operating Costs:</b>	<b>\$7,459</b>	<b>\$26,285</b>	<b>\$22,093</b>	<b>\$19,256</b>	<b>-12.8%</b>
<b>Total Registrar:</b>	<b>\$99,682</b>	<b>\$120,178</b>	<b>\$153,241</b>	<b>\$155,196</b>	<b>1.3%</b>
<b>Total General Government:</b>	<b>\$133,968</b>	<b>\$149,992</b>	<b>\$196,356</b>	<b>\$204,378</b>	<b>4.1%</b>
<b>Total Expenditures:</b>	<b>\$133,968</b>	<b>\$149,992</b>	<b>\$196,356</b>	<b>\$204,378</b>	<b>4.1%</b>



# Rescue Squad

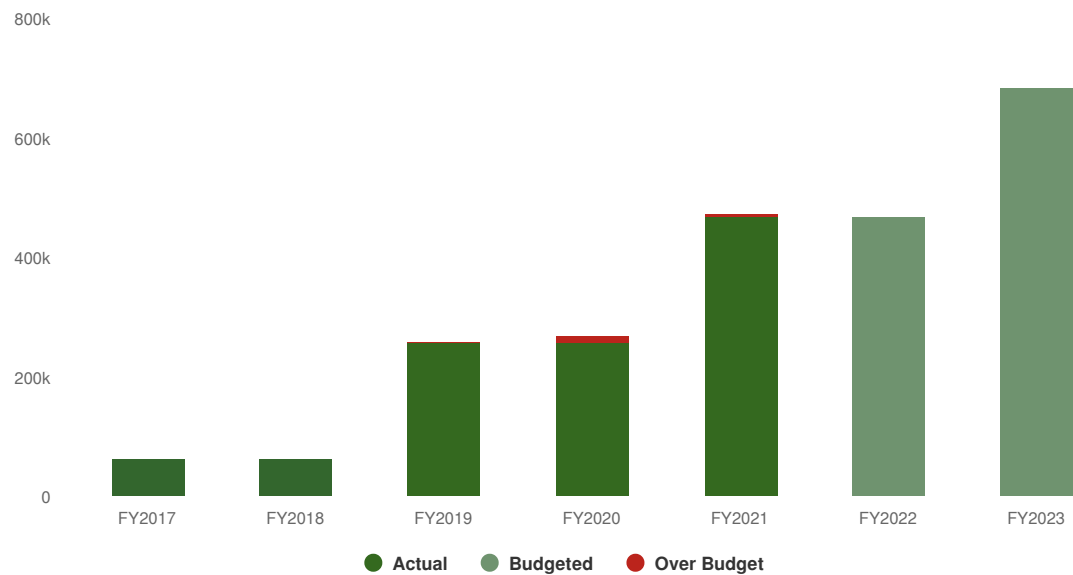
## Expenditures Summary

\$685,262

\$216,812

(46.28% vs. prior year)

Rescue Squad Proposed and Historical Budget vs. Actual

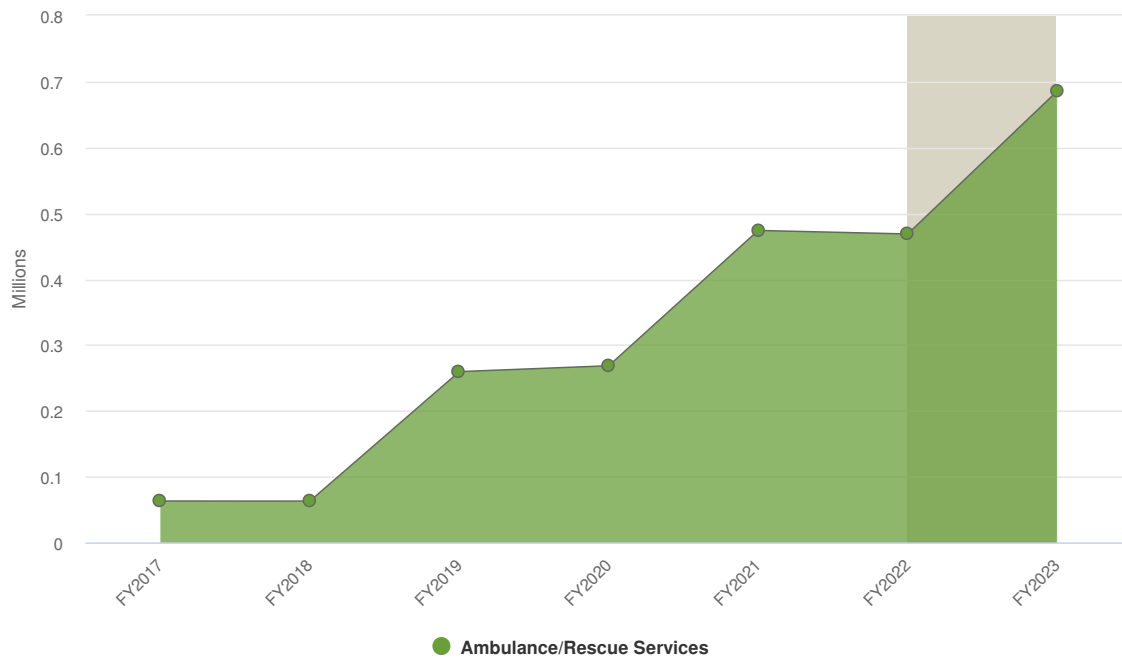


Supplemental budget appropriations are not reflected in this document.

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Fire and Rescue Services</b>					
<b>Ambulance/Rescue Services</b>					
Medical Insurance	\$11,847	\$17,582	\$12,000	\$16,000	33.3%
4-For-Life EMS State Funds	\$16,115	\$15,921	\$16,250	\$16,250	0%
Chesterfield Med. Flight	\$400	\$300	\$200	\$900	350%
Support Local Rescue Squad	\$240,000	\$440,000	\$440,000	\$652,112	48.2%
<b>Total Ambulance/Rescue Services:</b>	<b>\$268,362</b>	<b>\$473,803</b>	<b>\$468,450</b>	<b>\$685,262</b>	<b>46.3%</b>
<b>Total Fire and Rescue Services:</b>	<b>\$268,362</b>	<b>\$473,803</b>	<b>\$468,450</b>	<b>\$685,262</b>	<b>46.3%</b>
<b>Total Public Safety:</b>	<b>\$268,362</b>	<b>\$473,803</b>	<b>\$468,450</b>	<b>\$685,262</b>	<b>46.3%</b>
<b>Total Expenditures:</b>	<b>\$268,362</b>	<b>\$473,803</b>	<b>\$468,450</b>	<b>\$685,262</b>	<b>46.3%</b>



# School Board Local Contribution

Dr. Lorena Harper  
Superintendent

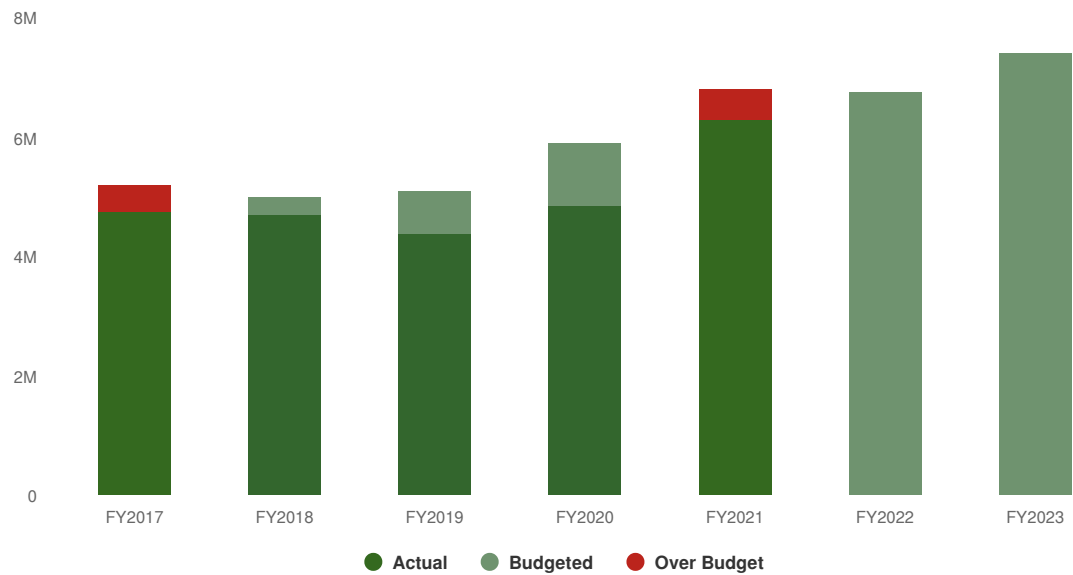
## Expenditures Summary

Each year the County of Amelia contributes local money from its general fund to the School Board. Below is the local contribution. The School Board's total budget can be viewed under "Fund Summaries - All School Funds" in this budget book, as well as on the School Board's website at [http://www.amelia.k12.va.us/administration/school\\_board](http://www.amelia.k12.va.us/administration/school_board).

\$7,420,446

\$646,119  
(9.54% vs. prior year)

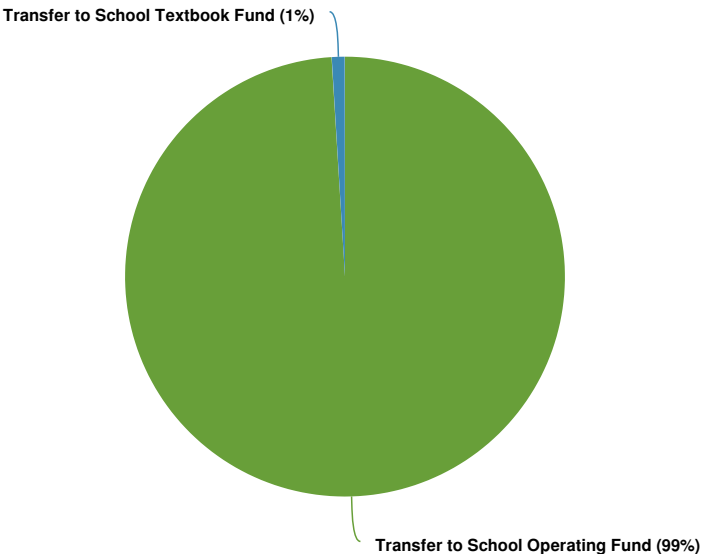
School Board Local Contribution Proposed and Historical Budget vs. Actual



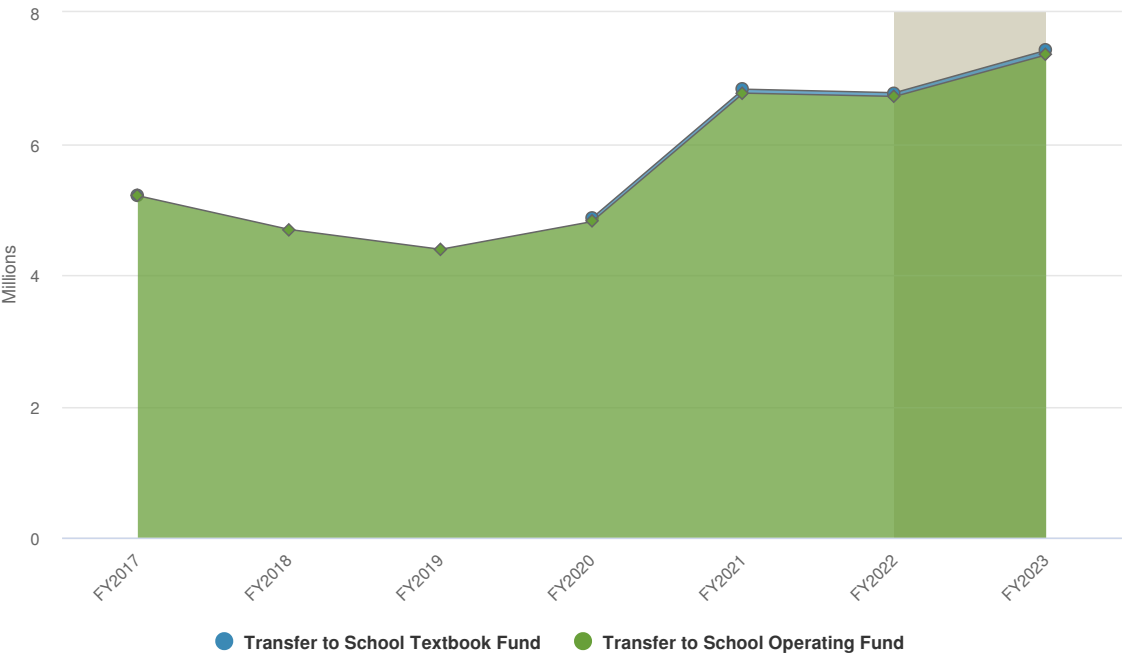
Note - the School Board received a supplemental local appropriation to their FY21 budget in the amount of \$1,052,543. This supplemental appropriation covered their local costs in FY21 and they, in fact, did not overspent their amended budget.

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Education</b>					
<b>Transfer to School Textbook Fund</b>					
<b>Transfers</b>					
Transfer fr General to Sch Txtbook	\$54,472	\$60,196	\$56,457	\$70,729	25.3%
<b>Total Transfers:</b>	<b>\$54,472</b>	<b>\$60,196</b>	<b>\$56,457</b>	<b>\$70,729</b>	<b>25.3%</b>
<b>Total Transfer to School Textbook Fund:</b>	<b>\$54,472</b>	<b>\$60,196</b>	<b>\$56,457</b>	<b>\$70,729</b>	<b>25.3%</b>
<b>Transfer to School Operating Fund</b>					
<b>Transfers</b>					
Transfer fr General to Schools	\$4,811,680	\$6,767,844	\$6,717,870	\$7,349,717	9.4%
<b>Total Transfers:</b>	<b>\$4,811,680</b>	<b>\$6,767,844</b>	<b>\$6,717,870</b>	<b>\$7,349,717</b>	<b>9.4%</b>
<b>Total Transfer to School Operating Fund:</b>	<b>\$4,811,680</b>	<b>\$6,767,844</b>	<b>\$6,717,870</b>	<b>\$7,349,717</b>	<b>9.4%</b>
<b>Total Education:</b>	<b>\$4,866,152</b>	<b>\$6,828,040</b>	<b>\$6,774,327</b>	<b>\$7,420,446</b>	<b>9.5%</b>
<b>Total Expenditures:</b>	<b>\$4,866,152</b>	<b>\$6,828,040</b>	<b>\$6,774,327</b>	<b>\$7,420,446</b>	<b>9.5%</b>



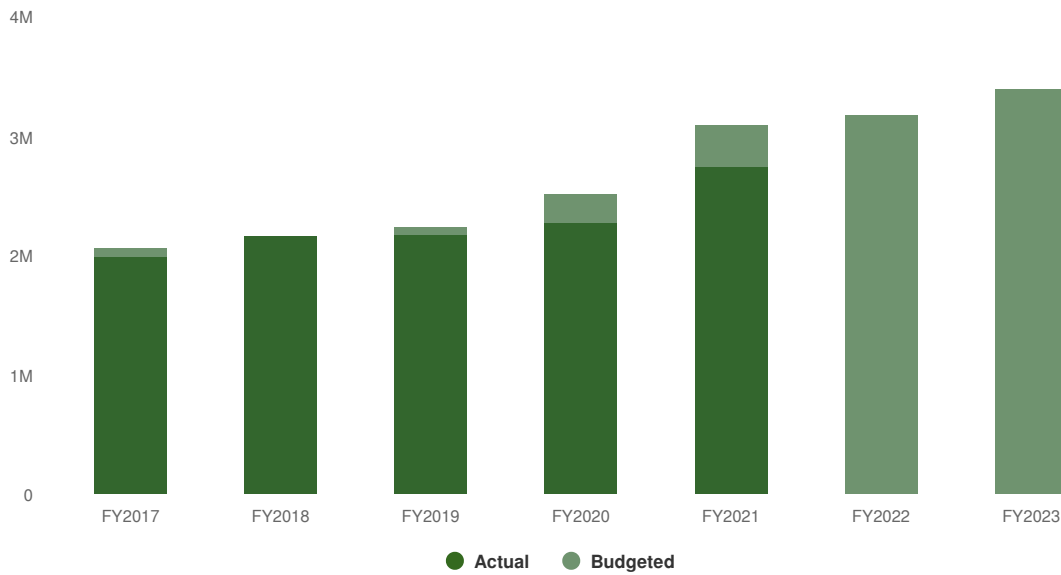
# Sheriff

Ricky Walker  
Sheriff

## Expenditures Summary

**\$3,399,957** **\$212,801**  
(6.68% vs. prior year)

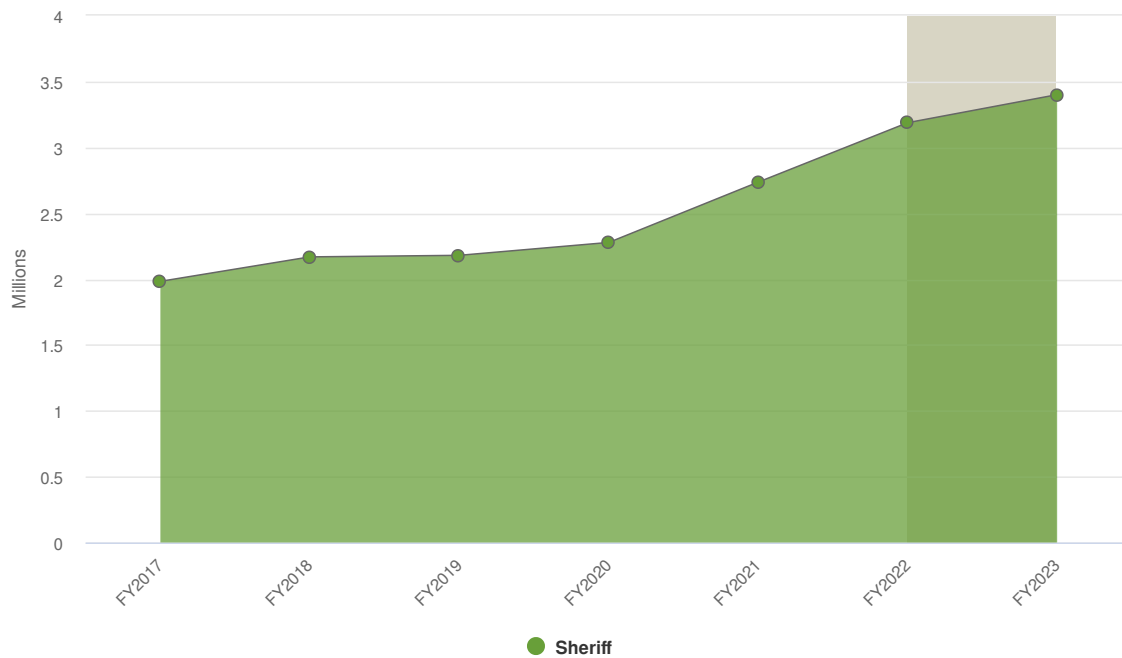
Sheriff Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Sheriff</b>					
<b>Salaries and Wages</b>					
Salaries and Wages-Regular	\$1,242,657	\$1,427,126	\$1,530,288	\$1,675,947	9.5%
Salaries and Wages-Overtime	\$29,086	\$42,178	\$60,000	\$50,000	-16.7%
Salaries and Wages - Select Enforc	\$32,699	\$35,963	\$55,000	\$55,000	0%
Part-Time Salaries/Wages-Reg.	\$49,559	\$46,131	\$121,415	\$70,000	-42.3%
Salaries/Wages-Comp Time		\$260	\$35,000	\$0	-100%
Bonus Pay		\$9,500	\$0	\$0	0%
<b>Total Salaries and Wages:</b>	<b>\$1,354,001</b>	<b>\$1,561,158</b>	<b>\$1,801,703</b>	<b>\$1,850,947</b>	<b>2.7%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$97,977	\$117,340	\$137,830	\$149,393	8.4%
VRS-Retirement	\$77,325	\$94,686	\$102,376	\$134,121	31%
Hospital/Medical Plans	\$293,747	\$290,711	\$286,505	\$335,170	17%
VRS-Group Life Insurance	\$16,240	\$18,949	\$20,506	\$24,091	17.5%
Unemployment Insurance	\$901	\$1,842	\$1,024	\$1,850	80.7%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Worker's Compensation	\$14,539	\$26,489	\$26,000	\$32,000	23.1%
LODA Coverage - Worker's Comp	\$21,579	\$24,040	\$24,000	\$24,500	2.1%
Disability Program	\$1,421	\$1,639	\$1,962	\$2,155	9.8%
<b>Total Employee Benefits:</b>	<b>\$523,729</b>	<b>\$575,697</b>	<b>\$600,203</b>	<b>\$703,280</b>	<b>17.2%</b>
<b>Operating Costs</b>					
Professional Health Services	\$80	\$124	\$6,500	\$10,350	59.2%
Professional Services	\$729	\$795	\$2,000	\$2,000	0%
Repairs & Maintenance	\$63,266	\$56,466	\$79,000	\$99,750	26.3%
Maintenance Service Contract	\$153,193	\$134,135	\$153,183	\$123,650	-19.3%
Printing and Binding	\$1,220	\$1,336	\$2,325	\$3,250	39.8%
Advertising	\$260	\$135	\$1,300	\$1,455	11.9%
Postal Services	\$1,977	\$1,441	\$2,000	\$2,400	20%
Telecommunications	\$35,585	\$37,478	\$39,003	\$37,000	-5.1%
Motor Vehicle Insurance	\$11,652	\$12,780	\$16,000	\$16,800	5%
Lease/Rent - Buildings/Grounds	\$1,186		\$0	\$0	0%
Travel-Convention/Education	\$10,490	\$10,506	\$25,500	\$22,000	-13.7%
Travel-Prisoner Extradition	\$64	\$97	\$200	\$200	0%
Travel - TDO ECO	\$4,886	\$11,536	\$10,000	\$20,000	100%
Police Academy Training	\$16,710	\$17,369	\$20,617	\$21,548	4.5%
K-9 Supplies and Services			\$3,000	\$0	-100%
Dues/Association Memberships	\$1,629	\$2,856	\$1,800	\$1,800	0%
Permits/Titles/Deeds/etc.	\$25	\$0	\$20	\$20	0%
Office Supplies	\$6,195	\$7,798	\$8,500	\$8,000	-5.9%
Vehicle/Powered Equip. Fuels	\$51,263	\$54,667	\$66,667	\$100,750	51.1%
Police Supplies	\$7,696	\$18,685	\$26,075	\$31,200	19.7%
Uniforms and Wearing Apparel	\$10,769	\$10,570	\$26,000	\$27,990	7.7%
Books and Subscriptions	\$2,707	\$2,781	\$3,348	\$2,600	-22.3%
Other Operating Supplies	\$3,696	\$3,558	\$5,000	\$5,000	0%
Special Law Enforcement Equip.	\$13,926	\$27,788	\$46,253	\$37,000	-20%
Criminal Investigative Supplies	\$1,044	\$1,482	\$2,100	\$3,250	54.8%
Forfeited Asset Seizure Program		\$2,236	\$0	\$0	0%
VITA Grant	\$0		\$238,859	\$15,000	-93.7%
VITA Grant		\$182,619		\$252,717	N/A
<b>Total Operating Costs:</b>	<b>\$400,249</b>	<b>\$599,239</b>	<b>\$785,250</b>	<b>\$845,730</b>	<b>7.7%</b>
<b>Total Sheriff:</b>	<b>\$2,277,979</b>	<b>\$2,736,095</b>	<b>\$3,187,156</b>	<b>\$3,399,957</b>	<b>6.7%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Public Safety:</b>	<b>\$2,277,979</b>	<b>\$2,736,095</b>	<b>\$3,187,156</b>	<b>\$3,399,957</b>	<b>6.7%</b>
<b>Total Expenditures:</b>	<b>\$2,277,979</b>	<b>\$2,736,095</b>	<b>\$3,187,156</b>	<b>\$3,399,957</b>	<b>6.7%</b>



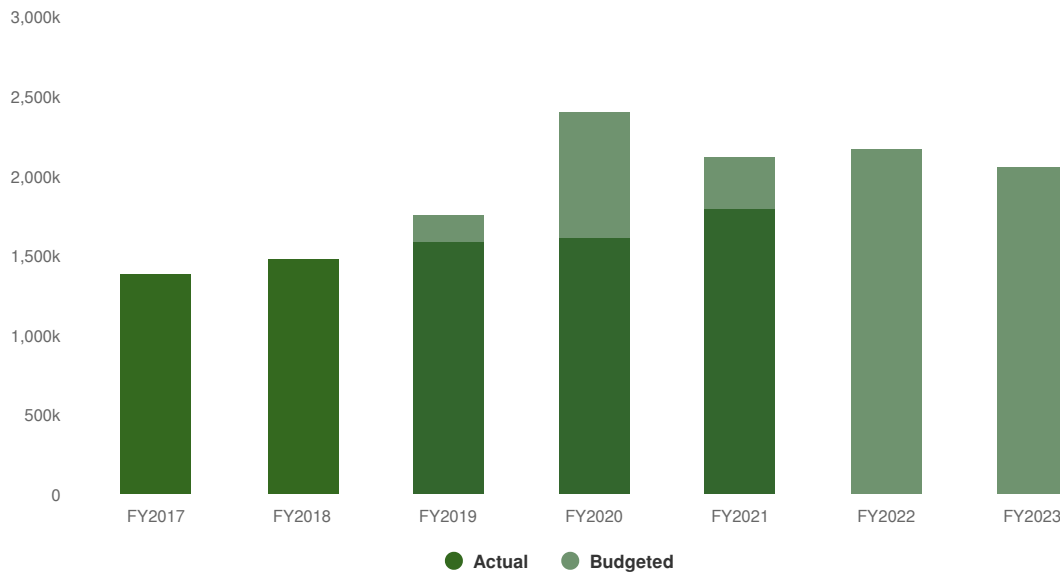
# Social Services

Martha Pullen  
Social Services Director

## Expenditures Summary

**\$2,055,615** **-\$110,836**  
(-5.12% vs. prior year)

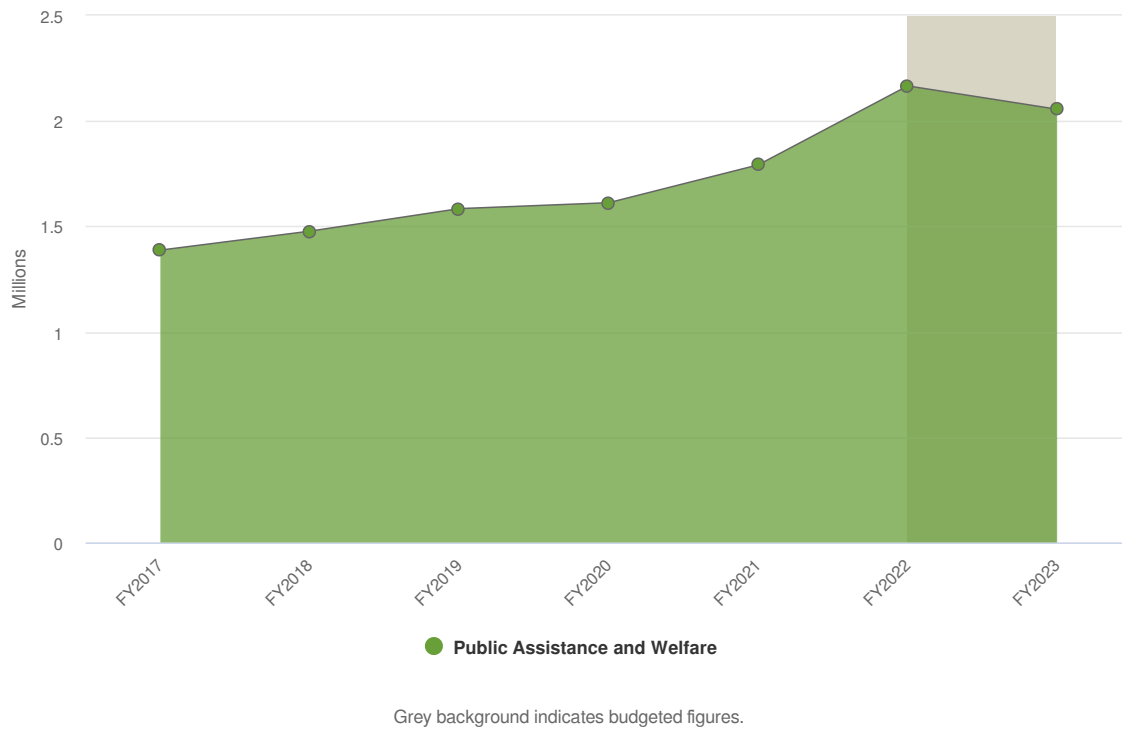
Social Services Proposed and Historical Budget vs. Actual



## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>								
<b>Health and Human Services</b>								
<b>Public Assistance and Welfare</b>								
<b>Transfers</b>								
Social Services	\$1,612,156	\$1,791,756	\$2,166,451	\$2,055,615	\$2,055,615	-5.1%	-5.1%	-5.1%
<b>Total Transfers:</b>	<b>\$1,612,156</b>	<b>\$1,791,756</b>	<b>\$2,166,451</b>	<b>\$2,055,615</b>	<b>\$2,055,615</b>	<b>-5.1%</b>	<b>-5.1%</b>	<b>-5.1%</b>
<b>Total Public Assistance and Welfare:</b>	<b>\$1,612,156</b>	<b>\$1,791,756</b>	<b>\$2,166,451</b>	<b>\$2,055,615</b>	<b>\$2,055,615</b>	<b>-5.1%</b>	<b>-5.1%</b>	<b>-5.1%</b>
<b>Total Health and Human Services:</b>	<b>\$1,612,156</b>	<b>\$1,791,756</b>	<b>\$2,166,451</b>	<b>\$2,055,615</b>	<b>\$2,055,615</b>	<b>-5.1%</b>	<b>-5.1%</b>	<b>-5.1%</b>
<b>Total Expenditures:</b>	<b>\$1,612,156</b>	<b>\$1,791,756</b>	<b>\$2,166,451</b>	<b>\$2,055,615</b>	<b>\$2,055,615</b>	<b>-5.1%</b>	<b>-5.1%</b>	<b>-5.1%</b>



## Treasurer

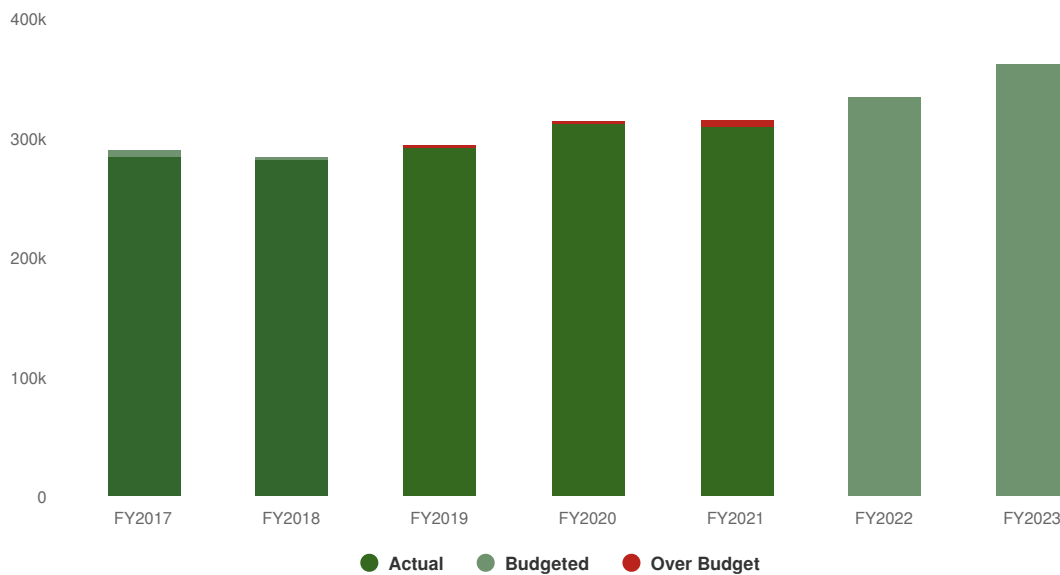
Stephanie Coleman

Treasurer

### Expenditures Summary

**\$361,939** **\$27,947**  
(8.37% vs. prior year)

#### Treasurer Proposed and Historical Budget vs. Actual

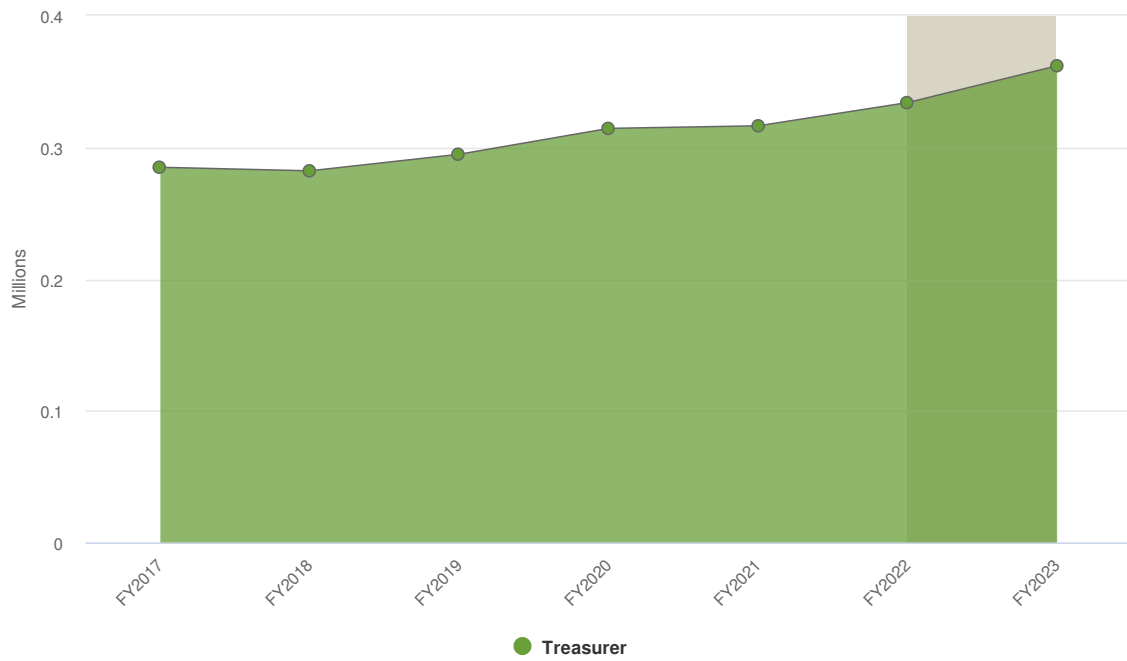


Prior year expenses include spending for which supplemental budget appropriations were made. Supplemental budget appropriations are not reflected in this document.

### Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>General and Financial Administration</b>					
<b>Treasurer</b>					
<b>Salaries and Wages</b>					
Salaries and Wages - Regular	\$151,759	\$179,322	\$188,839	\$206,804	9.5%
Part-Time Salaries/Wages-Reg.	\$27,989		\$0	\$0	0%
Salaries/Wages - Annual Leave	\$2,444	\$2,524		\$0	N/A
<b>Total Salaries and Wages:</b>	<b>\$182,192</b>	<b>\$181,846</b>	<b>\$188,839</b>	<b>\$206,804</b>	<b>9.5%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$13,595	\$13,608	\$14,446	\$15,820	9.5%
VRS-Retirement	\$9,686	\$11,839	\$12,633	\$15,428	22.1%
Hospital/Medical Plans	\$30,103	\$34,150	\$35,280	\$37,991	7.7%
VRS-Group Life Insurance	\$1,988	\$2,371	\$2,530	\$2,771	9.5%
Unemployment Insurance	\$228	\$192	\$195	\$200	2.6%
Worker's Compensation	\$268	\$411	\$432	\$485	12.3%
Disability Program	\$556	\$600	\$337	\$740	119.6%
<b>Total Employee Benefits:</b>	<b>\$56,424</b>	<b>\$63,171</b>	<b>\$65,853</b>	<b>\$73,435</b>	<b>11.5%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Operating Costs</b>					
Professional Services	\$33,933	\$12,400	\$21,500	\$22,000	2.3%
Purchased Services from Gov.	\$17,554	\$29,250	\$28,000	\$28,000	0%
Repairs & Maintenance	\$0	\$0	\$3,350	\$0	-100%
Maintenance Service Contract	\$1,213	\$6,840	\$1,500	\$2,400	60%
Printing and Binding				\$8,000	N/A
Advertising	\$374	\$255	\$500	\$500	0%
Postal Services	\$15,190	\$16,184	\$16,250	\$13,000	-20%
Telecommunications	\$2,336	\$2,443	\$2,600	\$3,000	15.4%
Travel-Convention/Education	\$2,641	\$1,030	\$2,800	\$2,800	0%
Dues/Association Memberships	\$785	\$1,450	\$800	\$1,000	25%
Office Supplies	\$1,750	\$1,479	\$1,800	\$1,000	-44.4%
Books and Subscriptions	\$0	\$0	\$200	\$0	-100%
<b>Total Operating Costs:</b>	<b>\$75,776</b>	<b>\$71,331</b>	<b>\$79,300</b>	<b>\$81,700</b>	<b>3%</b>
<b>Total Treasurer:</b>	<b>\$314,393</b>	<b>\$316,348</b>	<b>\$333,992</b>	<b>\$361,939</b>	<b>8.4%</b>
<b>Total General and Financial Administration:</b>	<b>\$314,393</b>	<b>\$316,348</b>	<b>\$333,992</b>	<b>\$361,939</b>	<b>8.4%</b>
<b>Total General Government:</b>	<b>\$314,393</b>	<b>\$316,348</b>	<b>\$333,992</b>	<b>\$361,939</b>	<b>8.4%</b>
<b>Total Expenditures:</b>	<b>\$314,393</b>	<b>\$316,348</b>	<b>\$333,992</b>	<b>\$361,939</b>	<b>8.4%</b>





# Victim Witness

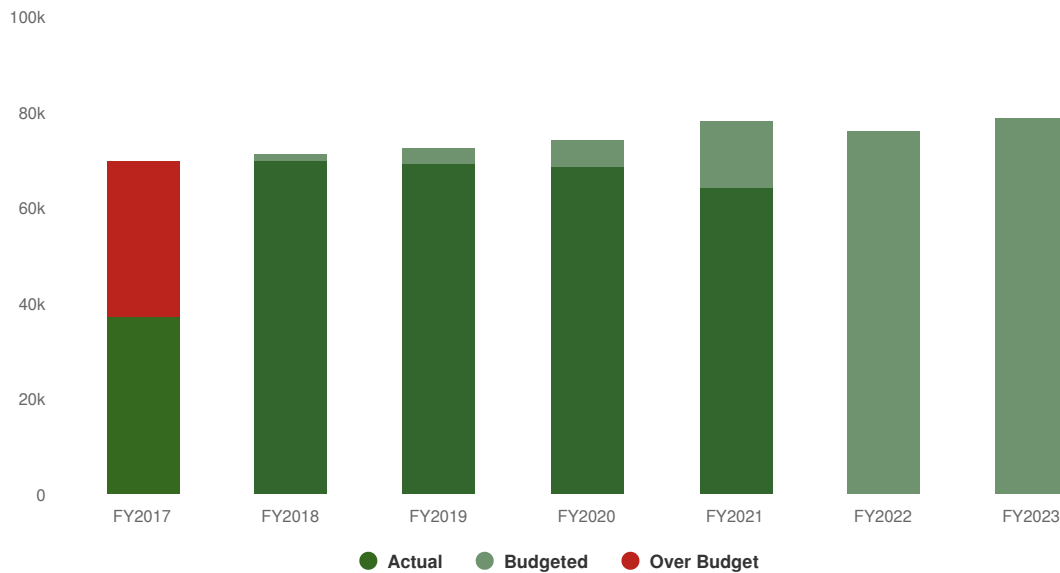
Bonnie Harver

Victim Witness Coordinator

## Expenditures Summary

**\$79,044** **\$3,055**  
(4.02% vs. prior year)

### Victim Witness Proposed and Historical Budget vs. Actual

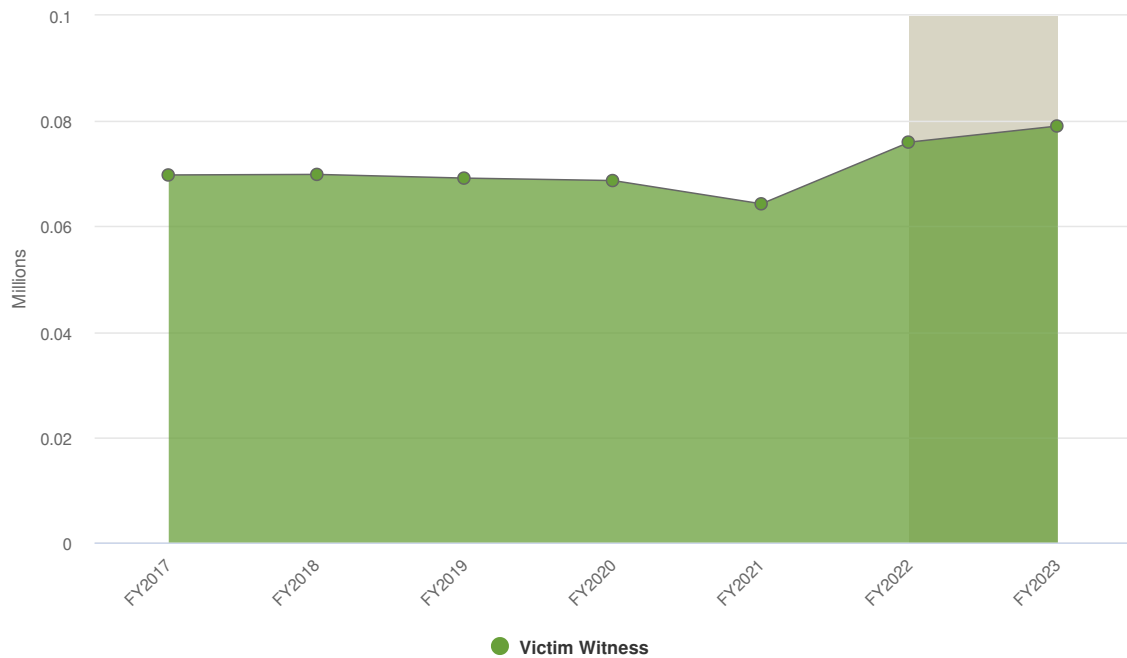


This position and program is grant-funded through both state and federal monies.

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Judicial</b>					
<b>Victim Witness</b>					
<b>Salaries and Wages</b>					
Salaries and Wages-Regular	\$42,840	\$43,911	\$45,009	\$47,259	5%
<b>Total Salaries and Wages:</b>	<b>\$42,840</b>	<b>\$43,911</b>	<b>\$45,009</b>	<b>\$47,259</b>	<b>5%</b>
<b>Employee Benefits</b>					
FICA/Medicare Tax	\$3,244	\$3,353	\$3,443	\$3,615	5%
VRS-Retirement	\$2,710	\$2,938	\$3,011	\$3,526	17.1%
Hospital/Medical Plans	\$9,797	\$9,055	\$9,490	\$9,508	0.2%
VRS-Group Life Insurance	\$561	\$588	\$603	\$633	5%
Unemployment Insurance	\$27	\$54	\$37	\$55	48.6%
Worker's Compensation	\$138	\$251	\$264	\$295	11.7%
Disability Program	\$229	\$232	\$238	\$254	6.7%
VRS-Group Health Ins Credit	\$94	\$97	\$99	\$104	5.1%
<b>Total Employee Benefits:</b>	<b>\$16,801</b>	<b>\$16,569</b>	<b>\$17,185</b>	<b>\$17,990</b>	<b>4.7%</b>
<b>Operating Costs</b>					
Professional Services		\$452	\$1,000	\$1,000	0%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Printing & Binding	\$255	\$0	\$550	\$550	0%
Postal Services	\$384	\$56	\$500	\$500	0%
Telecommunications	\$2,489	\$2,189	\$2,400	\$2,400	0%
Travel		\$24		\$0	N/A
Travel- Convention/Education	\$1,258	\$6	\$1,517	\$1,517	0%
Conference Fees	\$351	\$0	\$1,050	\$1,050	0%
Subsistence - Meals and Lodging			\$2,601	\$2,601	0%
Dues/Association Memberships	\$250	\$250	\$300	\$300	0%
Office Supplies	\$2,383	\$1,025	\$3,877	\$3,877	0%
<b>Total Operating Costs:</b>	<b>\$7,370</b>	<b>\$4,003</b>	<b>\$13,795</b>	<b>\$13,795</b>	<b>0%</b>
<b>Capital Outlay</b>					
ADP Equipment	\$1,680	-\$206	\$0		N/A
<b>Total Capital Outlay:</b>	<b>\$1,680</b>	<b>-\$206</b>	<b>\$0</b>		<b>N/A</b>
<b>Total Victim Witness:</b>	<b>\$68,690</b>	<b>\$64,277</b>	<b>\$75,989</b>	<b>\$79,044</b>	<b>4%</b>
<b>Total Judicial:</b>	<b>\$68,690</b>	<b>\$64,277</b>	<b>\$75,989</b>	<b>\$79,044</b>	<b>4%</b>
<b>Total Expenditures:</b>	<b>\$68,690</b>	<b>\$64,277</b>	<b>\$75,989</b>	<b>\$79,044</b>	<b>4%</b>

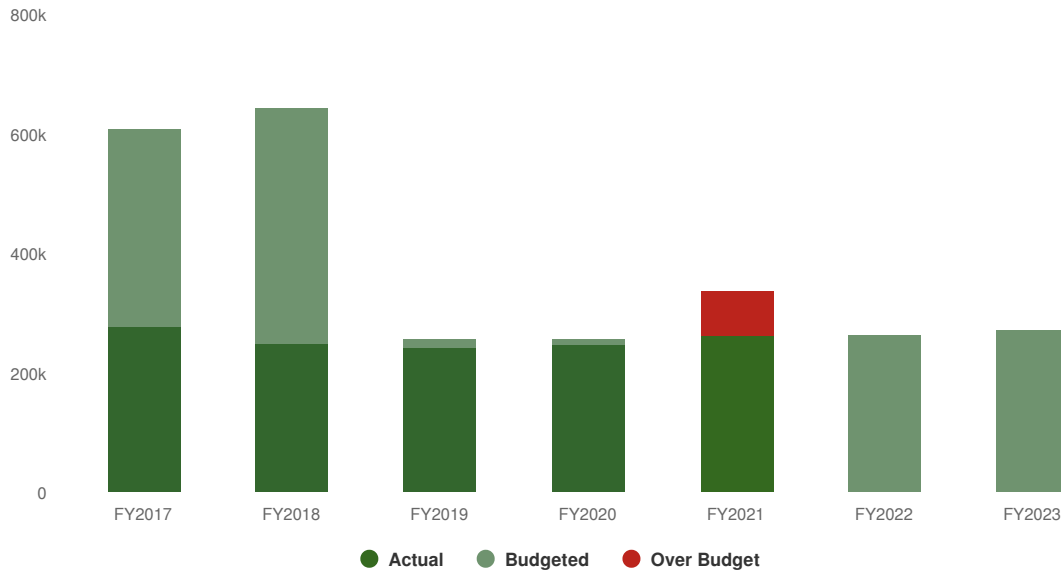


# Volunteer Fire Dept

## Expenditures Summary

**\$271,100** **\$6,250**  
(2.36% vs. prior year)

### Volunteer Fire Dept Proposed and Historical Budget vs. Actual



FY21 expenses include spending for which supplemental budget appropriations were made. Supplemental budget appropriations are not reflected in this document.

## Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Fire and Rescue Services</b>					
<b>Volunteer Fire Department</b>					
<b>Operating Costs</b>					
Repairs & Maintenance	\$0	\$6,303	\$1,500	\$0	-100%
Maintenance Service Contract	\$2,629	\$912	\$2,400	\$2,400	0%
Electrical Services	\$16,342	\$12,429	\$16,000	\$14,000	-12.5%
Propane Services	\$5,503	\$7,544	\$8,000	\$7,500	-6.2%
Water & Sewer Services	\$686	\$517	\$700	\$700	0%
Motor Vehicle Insurance	\$18,370	\$19,371	\$30,000	\$23,000	-23.3%
General Liability Ins.	\$18,876	\$19,875	\$21,000	\$15,000	-28.6%
Medical Insurance	\$44,514	\$26,021	\$45,000	\$42,000	-6.7%
Local Support - Maintenance	\$80,000	\$80,000	\$80,000	\$100,000	25%
Local Support - Equipment		\$100,000		\$0	N/A
State Forest Fire Protection	\$13,847	\$13,847	\$14,250	\$14,000	-1.8%
Repair & Maintenance Supplies	\$0	\$1,230	\$1,000	\$500	-50%
<b>Total Operating Costs:</b>	<b>\$200,766</b>	<b>\$288,048</b>	<b>\$219,850</b>	<b>\$219,100</b>	<b>-0.3%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Capital Outlay</b>					
Machinery/Equipment (Grant)	\$46,219	\$48,362	\$45,000	\$52,000	15.6%
<b>Total Capital Outlay:</b>	<b>\$46,219</b>	<b>\$48,362</b>	<b>\$45,000</b>	<b>\$52,000</b>	<b>15.6%</b>
<b>Total Volunteer Fire Department:</b>	<b>\$246,985</b>	<b>\$336,410</b>	<b>\$264,850</b>	<b>\$271,100</b>	<b>2.4%</b>
<b>Total Fire and Rescue Services:</b>	<b>\$246,985</b>	<b>\$336,410</b>	<b>\$264,850</b>	<b>\$271,100</b>	<b>2.4%</b>
<b>Total Public Safety:</b>	<b>\$246,985</b>	<b>\$336,410</b>	<b>\$264,850</b>	<b>\$271,100</b>	<b>2.4%</b>
<b>Total Expenditures:</b>	<b>\$246,985</b>	<b>\$336,410</b>	<b>\$264,850</b>	<b>\$271,100</b>	<b>2.4%</b>



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# **CAPITAL IMPROVEMENTS**

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There are no submitted Capital Requests





There are no submitted Capital Requests



## Capital Improvements - FY23

The following projects are funded in the FY23 CIP budget:

	A	B
1	County Radio System Upgrade	\$2,896,950
2	ACES HVAC Replacement	688,050
3	New Animal Shelter - Phase I	350,000
4	Hindle Bldg - Design and Renovation Prep	300,000
5	ACMS Gym/Locker Room Roof	280,000
6	ACHS Bathroom Renovation Planning	205,000
7	RGA HVAC Replacement	90,000
8	Gym and Field Scoreboards	79,465
9	Courthouse Window Upgrade	60,000
10	Rec Gym Safety Upgrades - Bleachers	54,600
11	Wastewater System Inflow and Infiltration Study	50,000
12	ACES Front Exterior Envelope	40,000
13	ACHS Metal Wall Replacement	30,000
14	<b>TOTAL PROJECT COST</b>	<b>\$5,124,065</b>



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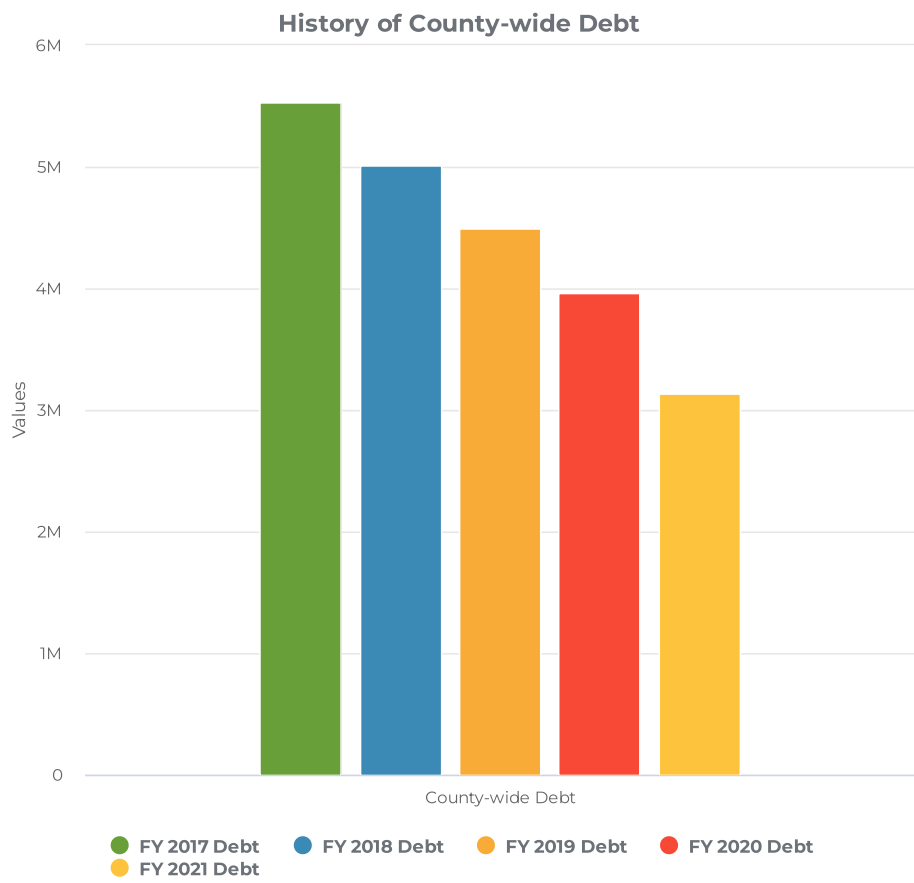
# DEBT

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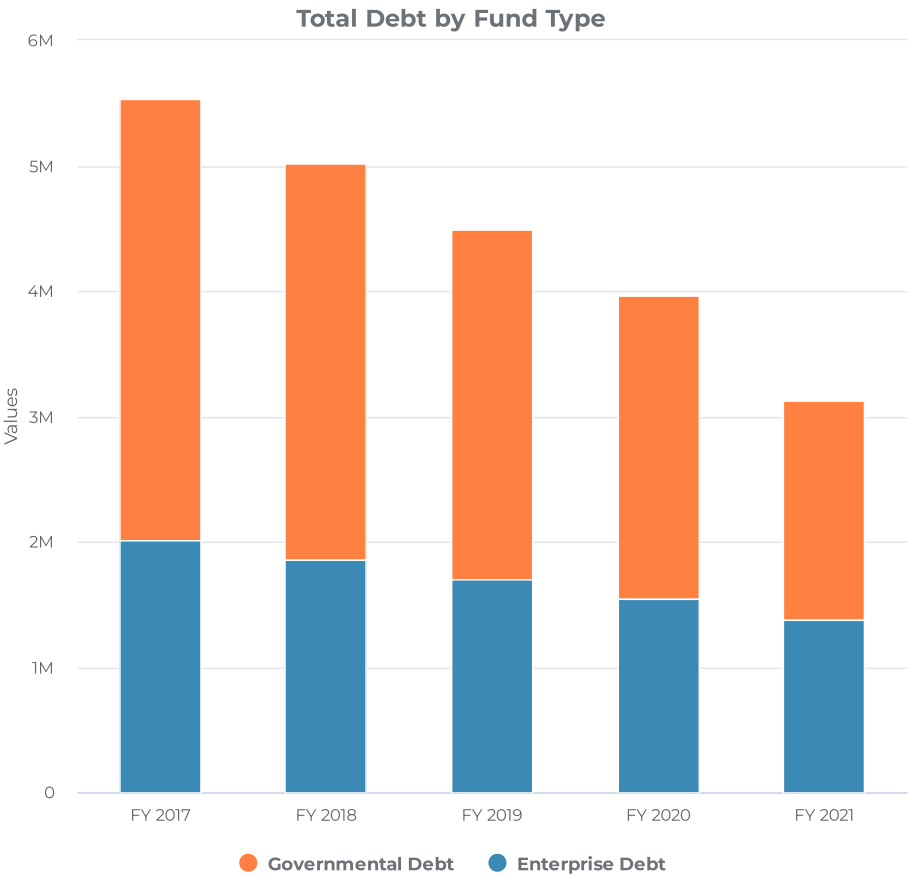


# Government-wide Debt

The Debt below includes all outstanding debt held by the County of Amelia, including its general fund, enterprise fund, schools, and all other functions.



# Debt by Type Overview



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# APPENDIX

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# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the





"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

