

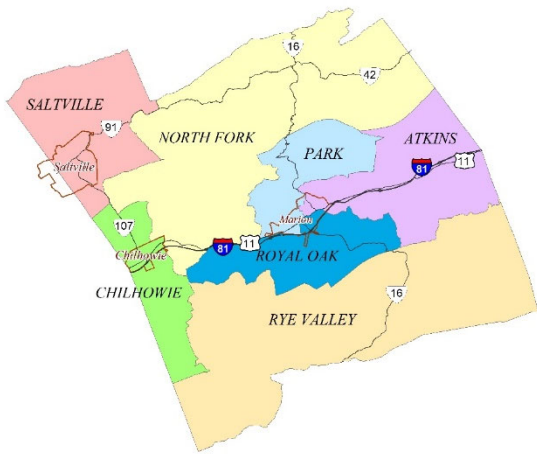


***SMYTH COUNTY
BOARD OF SUPERVISORS***

FISCAL YEAR BUDGET FOR 2023/2024

ADOPTED JUNE 8, 2023





***SMYTH COUNTY
BOARD OF SUPERVISORS***

Charles E. Atkins, Atkins District
Roscoe D. Call, Saltville District
Lori H. Deel, Rye Valley District
Kristopher S. Ratliff, DPh., Park District
Charles P. "Phil" Stevenson, North Fork District
Michael L. Sturgill, Chilhowie District
S. Courtney Widener, Royal Oak District

COUNTY ADMINISTRATOR

Shawn M. Utt

COUNTY ATTORNEY

Scot S. Farthing

COUNTY LEADERSHIP

Alicia Richardson, Assistant County Administrator for Operations
Clegg Williams, Assistant County Administrator for Development
Chris Bennett, Chief of Animal Control
Christy Bise, Human Resources Manager
Wally Blevins, Superintendent of Utilities and Solid Waste
Curtis Crawford, Emergency Management Coordinator
Gabriel Dempsey, Information Technology Director
Kendra Hayden, Economic Development Director
Shannon Williams, Registrar

CONSTITUTIONAL OFFICERS

Thomas W. Burkett, Treasurer
Roy F. Evans, Jr., Commonwealth's Attorney
John H. Graham, Clerk of Circuit Court
Jeff Richardson, Commissioner of Revenue
B.C. "Chip" Shuler, Sheriff

Table of Contents

Budget Letter from County Administrator.....	1
Appendix A Budget Summary.....	4
Appendix B Budget Revenues.....	11
Appendix C Budget Expenditures.....	36
Appendix D Capital Improvements Plan – 2021-2026.....	71
Appendix E Principles of Financial Management.....	73





Smyth County, Virginia
121 Bagley Circle, Suite 100
Marion, Virginia 24354

*Atkins District
Chilhowie District
North Fork District
Park District
Royal Oak District
Rye Valley District
Saltville District*

*Charles E. Atkins
Michael L. Sturgill
Charles P. Stevenson
Kristopher S. Ratliff, DPh
S. Courtney Widener
Lori H. Deel
Roscoe D. Call*

*County Administrator
Asst. County Administrator – Operations
Asst. County Administrator – Development*

*Shawn M. Utt
Lisa Richardson
Clegg Williams*

June 8, 2023

To the Honorable members of the Smyth County Board of Supervisors, Citizens, Constitutional Officers, and Staff,

It is my honor to present the draft Fiscal Year 2023/2024 (FY24) budget document. This budget provides for a spending guide for staff to follow to provide the local governmental services our citizens expect and deserve. The review and adoption of the annual operating budget represents one of the most important policy-making responsibilities of the Board of Supervisors. Through the past few months, the Budget Committee has worked hard to ensure the goals of the Board are accounted for in this proposed document.

Preparation of the Fiscal Year 2023/2024 budget document was guided by the following policies and principles:

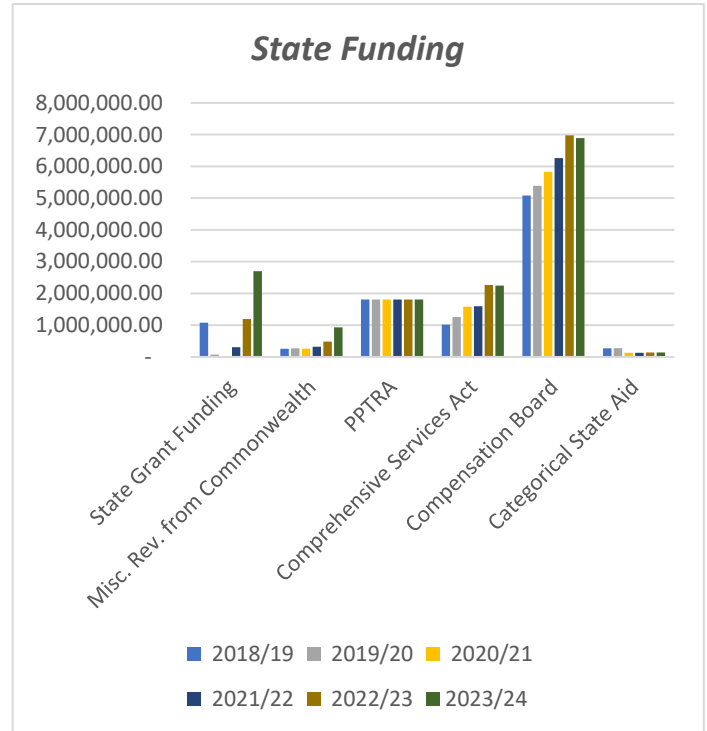
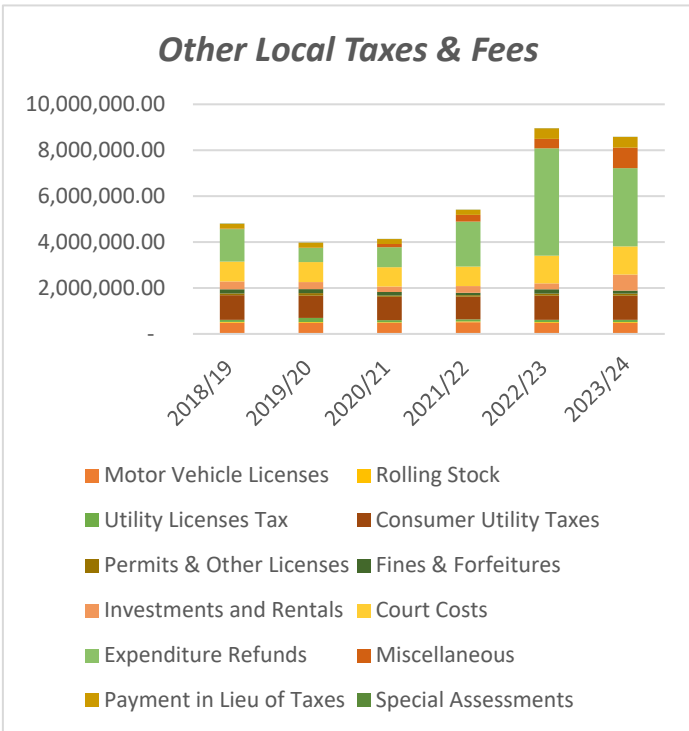
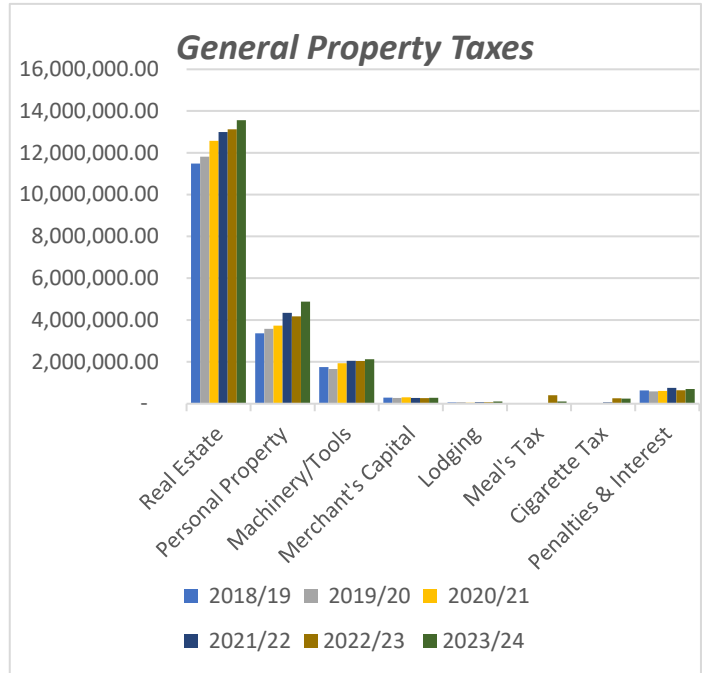
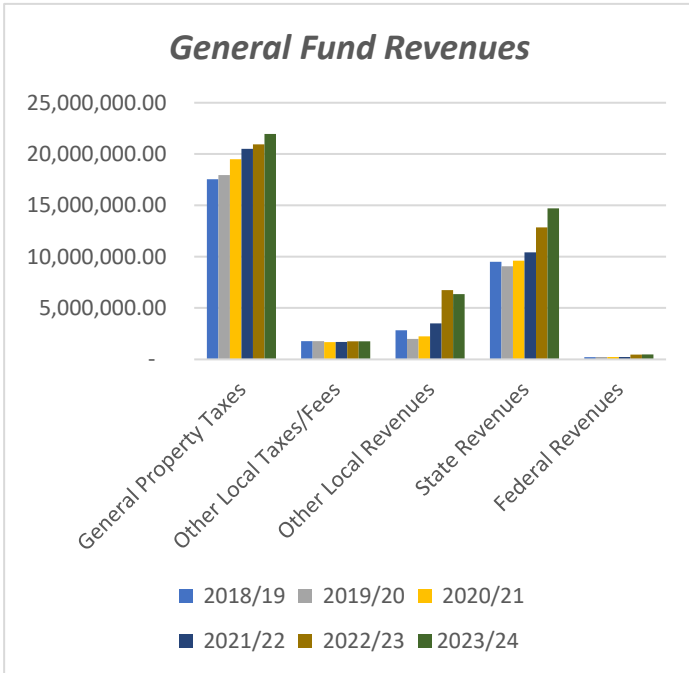
- ✓ Provide for an effective yet efficient operational level of services;
- ✓ Maintain the overall quality of life for our citizens;
- ✓ Identify current infrastructure needs and develop a plan for meeting those needs;
- ✓ Establish equipment and vehicle maintenance and replacement cycles in a cost-effective fashion; and,
- ✓ Identify and utilize alternative revenue sources to minimize dependence on the Real Estate and Personal Property tax rates.

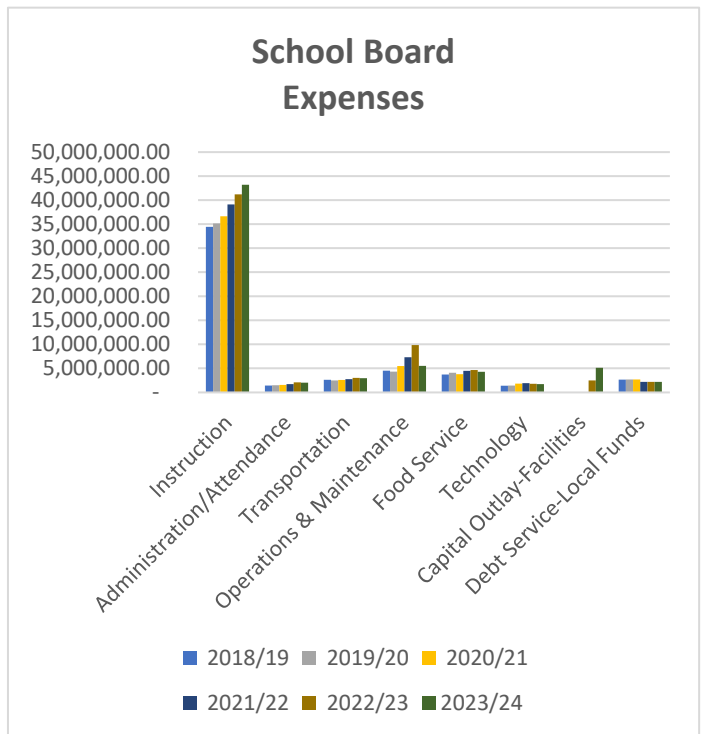
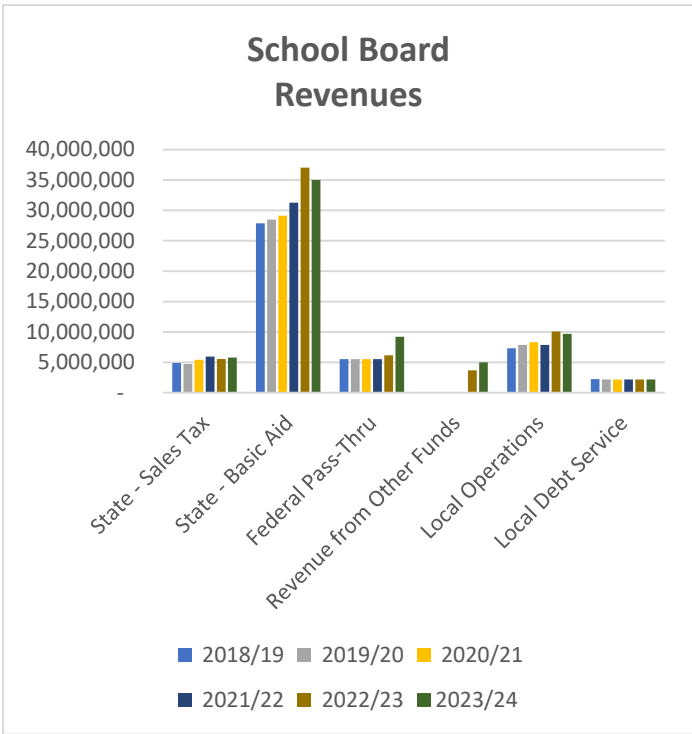
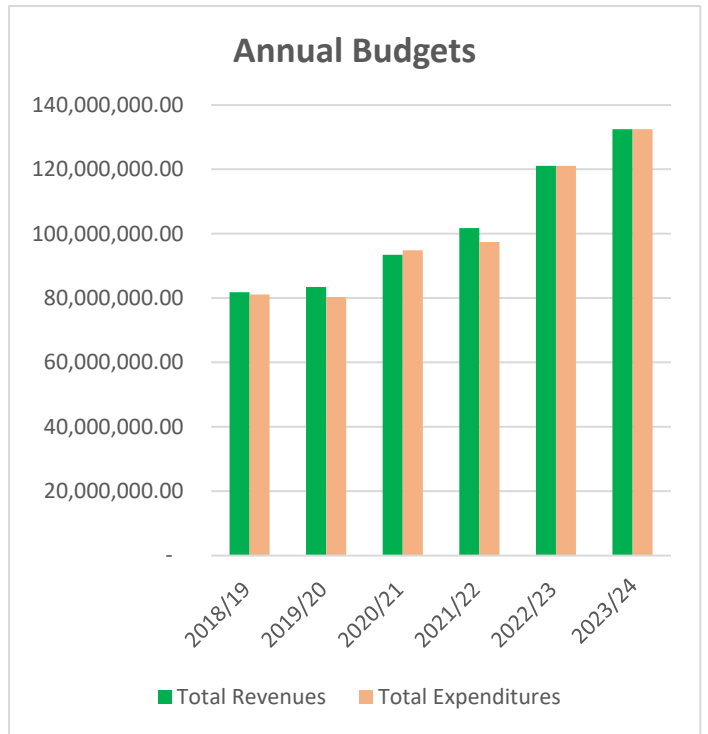
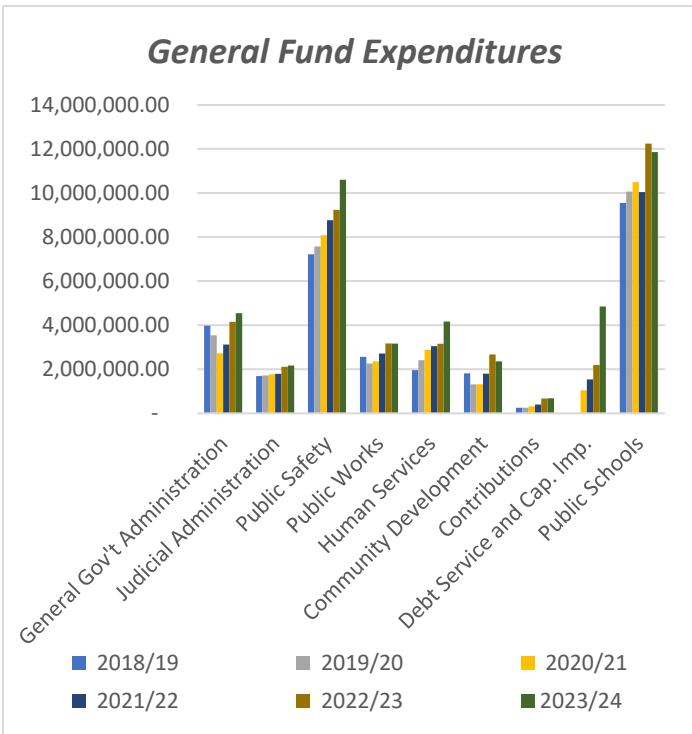
The Board’s mission statement is “providing excellent services to enhance the quality of life for all and to make Smyth County the best place to live, work and visit.” This proposed budget begins the legacy to ensure this mission statement holds true in all that we do for our staff, our citizens, and our visitors. We propose to expand and provide as many services as possible within our means.

The biggest challenge in the development of this proposed budget is the uncertainty surrounding the funding from the Commonwealth of Virginia, largely for education and Constitutional offices. The rhetoric that is being used in Richmond does not give a lot of confidence that a funding plan can be finalized until late in the current fiscal year if not beyond into next fiscal year.

The pages that follow provide both a quick glimpse of the proposed budget for the upcoming fiscal year as well as a full layout of those revenues and expenditures. One challenge that all localities in Virginia face that follows over from last fiscal year is the lack of guidance from the Virginia General Assembly and the funding to be provided for local services such as Education, Courts and Law Enforcement. While we have a “skinny budget” approved on the state level, not knowing if that will change after the new fiscal year leaves much to worry about and unknowns to plan for.

The following tables provide summaries of the revenue streams as well as overall expenditure categories.





Even with the uncertainties in Richmond, we believe it is vitally important that we continue to plan for investments in our operations and our future. The Capital Improvements Plan is a way to encourage setting up a savings and funding strategy for planned investments over the next five (5) years. For your information and reference, a full five-year plan is found in Appendix D of this budget document.

Appendix A:

*FY24 – BUDGET
Executive Summary*

EXECUTIVE SUMMARY
FY23/24

	<i>Actual</i>	<i>Budget</i>	<i>Amendments</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Requested</i>	<i>Budget</i>
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
Fund 001 - General Fund							
Revenues	(25,083,381.58)	(24,406,584.00)	(3,717,802.00)	(28,124,386.00)	(30,743,115.45)	(32,524,231.00)	(32,524,231.00)
Expenditures	23,206,631.36	24,406,584.00	3,436,098.00	27,842,682.00	19,653,633.04	36,220,192.26	32,524,231.00
Balance	(1,876,750.22)	-	(281,704.00)	(281,704.00)	(11,089,482.41)	3,695,961.26	-
Fund 002 - Pre-Paid Taxes							
Revenues	13,655.37	-	-	-	93,927.14	-	-
Expenditures	-	-	-	-	-	-	-
Balance	13,655.37	-	-	-	93,927.14	-	-
Fund 003 - Animal Control							
Revenues	(5,320.34)	(11,900.00)	-	(11,900.00)	(6,412.24)	(12,500.00)	(12,500.00)
Expenditures	6,981.03	11,900.00	-	11,900.00	4,961.40	12,500.00	12,500.00
Balance	1,660.69	-	-	-	(1,450.84)	-	-
Fund 004 - EDA							
Revenues	(749,548.24)	(810,000.00)	(2,278,107.00)	(3,088,107.00)	(812,726.49)	(3,050,370.00)	(3,050,370.00)
Expenditures	91,033.12	810,000.00	2,528,107.00	3,338,107.00	672,637.82	3,050,370.00	3,050,370.00
Balance	(658,515.12)	-	250,000.00	250,000.00	(140,088.67)	-	-
Fund 006 - Court Rev. for Towns							
Revenues	(5,111.80)	(5,600.00)	-	(5,600.00)	(5,016.22)	(6,500.00)	(6,500.00)
Expenditures	5,111.80	5,600.00	-	5,600.00	4,446.51	6,500.00	6,500.00
Balance	-	-	-	-	(569.71)	-	-
Fund 007 - County Insurance Fund							
Revenues	(192.00)	-	-	-	(668.00)	-	-
Expenditures	-	-	-	-	-	-	-
Balance	(192.00)	-	-	-	(668.00)	-	-

EXECUTIVE SUMMARY
FY23/24

	<i>Actual</i>	<i>Budget</i>	<i>Amendments</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Requested</i>	<i>Budget</i>
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
Fund 009 - School Fund							
Revenues	(59,430,351.67)	(59,940,121.00)	(7,236,267.00)	(67,176,388.00)	(41,628,855.84)	(66,846,838.00)	(66,846,838.00)
Expenditures	59,430,351.67	59,940,121.00	7,236,267.00	67,176,388.00	41,696,039.11	66,846,838.00	66,846,838.00
Balance	-	-	-	-	67,183.27	-	-
Fund 013 - Social Services Fund							
Revenues	(5,990,095.35)	(6,651,721.00)	-	(6,651,721.00)	(4,637,769.73)	(6,886,932.00)	(6,886,932.00)
Expenditures	5,990,095.35	6,651,721.00	-	6,651,721.00	4,685,196.75	6,886,932.00	6,886,932.00
Balance	-	-	-	-	47,427.02	-	-
Fund 037 - School Textbook Fund							
Revenues	(428,320.07)	-	(135,000.00)	(135,000.00)	(309,506.82)	(135,000.00)	(135,000.00)
Expenditures	337,801.51	-	135,000.00	135,000.00	39,228.25	135,000.00	135,000.00
Balance	(90,518.56)	-	-	-	(270,278.57)	-	-
Fund 038 - E911 Wireless							
Revenues	(134,123.44)	(199,646.00)	-	(199,646.00)	(92,077.95)	(196,496.00)	(196,496.00)
Expenditures	56,173.23	199,646.00	-	199,646.00	40,074.95	196,496.00	196,496.00
Balance	(77,950.21)	-	-	-	(52,003.00)	-	-
Fund 039 - E911 Misc. Revenue							
Revenues	(9,812.80)	-	-	-	(9,185.02)	-	-
Expenditures	-	-	-	-	-	-	-
Balance	(9,812.80)	-	-	-	(9,185.02)	-	-
Fund 040 - Misc. COVID Grant Funding							
Revenues	(1.68)	-	-	-	(1.12)	-	-
Expenditures	-	-	-	-	-	-	-
Balance	(1.68)	-	-	-	(1.12)	-	-

EXECUTIVE SUMMARY
FY23/24

	<i>Actual</i>	<i>Budget</i>	<i>Amendments</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Requested</i>	<i>Budget</i>
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
Fund 302 - Public Safety Comm. Bond							
Revenues	-	-	(1,200,000.00)	(1,200,000.00)	-	(10,350,000.00)	(10,350,000.00)
Expenditures	-	-	1,200,000.00	1,200,000.00	-	10,350,000.00	10,350,000.00
Balance	-	-	-	-	-	-	-
Fund 303 - CDBG Fund							
Revenues	(146,687.04)	-	-	-	(5,979.74)	-	-
Expenditures	124,801.38	-	-	-	5,975.00	-	-
Balance	(21,885.66)	-	-	-	(4.74)	-	-
Fund 399 - Courthouse Construction Bond							
Revenues	(18.47)	-	-	-	(3.30)	(49,710.00)	(49,710.00)
Expenditures	137,531.46	-	-	-	-	49,710.00	49,710.00
Balance	137,512.99	-	-	-	(3.30)	-	-
Fund 501 - Water & Sewer Utility Fund							
Revenues	(2,306,902.73)	(2,503,009.00)	(4,228.00)	(2,507,237.00)	(1,828,300.39)	(3,673,458.00)	(3,673,458.00)
Expenditures	2,376,444.20	2,503,009.00	4,228.00	2,507,237.00	2,076,725.70	3,682,069.00	3,673,458.00
Balance	69,541.47	-	-	-	248,425.31	8,611.00	-
Fund 502 - Capital Projects Fund							
Revenues	(609,317.21)	(4,645,141.00)	1,803,400.00	(2,841,741.00)	(883,028.45)	-	-
Expenditures	644,594.35	4,645,141.00	(1,771,696.00)	2,873,445.00	883,028.45	-	-
Balance	35,277.14	-	31,704.00	31,704.00	-	-	-
Fund 505 - Transfer Station Const.							
Revenues	(2,750,995.35)	-	(2,755,000.00)	(2,755,000.00)	(248.73)	(2,750,000.00)	(2,750,000.00)
Expenditures	-	-	2,755,000.00	2,755,000.00	196,020.00	2,750,000.00	2,750,000.00
Balance	(2,750,995.35)	-	-	-	195,771.27	-	-

EXECUTIVE SUMMARY
FY23/24

	<i>Actual</i>	<i>Budget</i>	<i>Amendments</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Requested</i>	<i>Budget</i>
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
Fund 734 - Special Welfare SSI							
Revenues	(174.12)	(2,500.00)	-	(2,500.00)	(6,779.13)	(2,500.00)	(2,500.00)
Expenditures	174.00	2,500.00	-	2,500.00	1,264.87	2,500.00	2,500.00
Balance	(0.12)	-	-	-	(5,514.26)	-	-
Fund 735 - Special Welfare							
Revenues	(62,873.69)	(70,610.00)	-	(70,610.00)	(60,540.11)	(70,610.00)	(70,610.00)
Expenditures	52,249.59	70,610.00	-	70,610.00	83,316.33	70,610.00	70,610.00
Balance	(10,624.10)	-	-	-	22,776.22	-	-
Fund 737 - Comm. Attorney Drug Assets							
Revenues	(10,914.02)	(50,000.00)	-	(50,000.00)	(3,562.20)	(50,000.00)	(50,000.00)
Expenditures	1,687.50	50,000.00	-	50,000.00	10,688.62	50,000.00	50,000.00
Balance	(9,226.52)	-	-	-	7,126.42	-	-
Fund 738 - Sheriff Restitution							
Revenues	(6,468.22)	(10,000.00)	-	(10,000.00)	(4,091.09)	(10,000.00)	(10,000.00)
Expenditures	-	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00
Balance	(6,468.22)	-	-	-	5,908.91	-	-
Fund 739 - Sheriff DARE							
Revenues	(8,379.21)	(10,000.00)	-	(10,000.00)	(2,839.18)	(10,000.00)	(10,000.00)
Expenditures	9,234.34	10,000.00	-	10,000.00	7,764.74	10,000.00	10,000.00
Balance	855.13	-	-	-	4,925.56	-	-
Fund 740 - Sheriff DMV Safety Grant							
Revenues	(7,612.16)	(25,000.00)	-	(25,000.00)	(13,612.89)	(25,000.00)	(25,000.00)
Expenditures	11,851.23	25,000.00	-	25,000.00	9,840.35	25,000.00	25,000.00
Balance	4,239.07	-	-	-	(3,772.54)	-	-

EXECUTIVE SUMMARY
FY23/24

	<i>Actual</i>	<i>Budget</i>	<i>Amendments</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Requested</i>	<i>Budget</i>
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
Fund 742 - Courthouse Security							
Revenues	(158,432.84)	(303,234.00)	-	(303,234.00)	(135,463.33)	(303,234.00)	(303,234.00)
Expenditures	183,523.72	303,234.00	-	303,234.00	127,760.05	303,234.00	303,234.00
Balance	25,090.88	-	-	-	(7,703.28)	-	-
Fund 743 - Asset Forfeiture							
Revenues	(21,862.00)	(125,000.00)	-	(125,000.00)	(35,338.00)	(125,000.00)	(125,000.00)
Expenditures	55,184.00	125,000.00	-	125,000.00	21,646.00	125,000.00	125,000.00
Balance	33,322.00	-	-	-	(13,692.00)	-	-
Fund 744 - Police Activity Fund							
Revenues	(561,524.07)	(753,012.00)	-	(753,012.00)	(418,693.05)	(696,835.00)	(696,835.00)
Expenditures	482,434.78	753,012.00	-	753,012.00	397,893.97	696,835.00	696,835.00
Balance	(79,089.29)	-	-	-	(20,799.08)	-	-
Fund 746 - Sheriff Federal Drug Asset							
Revenues	2,164.46	(60,000.00)	-	(60,000.00)	(5,984.06)	(60,000.00)	(60,000.00)
Expenditures	5,077.78	60,000.00	-	60,000.00	19,160.00	60,000.00	60,000.00
Balance	7,242.24	-	-	-	13,175.94	-	-
Fund 747 - Sheriff State Drug Asset							
Revenues	(25,197.58)	(30,000.00)	-	(30,000.00)	(9,805.76)	(30,000.00)	(30,000.00)
Expenditures	-	30,000.00	-	30,000.00	7,397.74	30,000.00	30,000.00
Balance	(25,197.58)	-	-	-	(2,408.02)	-	-
Fund 748 - Misc. Court							
Revenues	(24,144.08)	(60,000.00)	-	(60,000.00)	(19,141.13)	(30,000.00)	(30,000.00)
Expenditures	34,500.59	60,000.00	-	60,000.00	20,469.51	30,000.00	30,000.00
Balance	10,356.51	-	-	-	1,328.38	-	-

EXECUTIVE SUMMARY
FY23/24

	<i>Actual</i>	<i>Budget</i>	<i>Amendments</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Requested</i>	<i>Budget</i>
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
Fund 749 - Recovery Court							
Revenues	(126,627.14)	(177,590.00)	-	(177,590.00)	(105,703.19)	(173,565.00)	(173,565.00)
Expenditures	130,073.99	177,590.00	-	177,590.00	104,803.44	173,565.00	173,565.00
Balance	3,446.85	-	-	-	(899.75)	-	-
Fund 760 - CWA Federal Drug Assets							
Revenues	(2,170.11)	(20,000.00)	-	(20,000.00)	-	(20,000.00)	(20,000.00)
Expenditures	5,176.00	20,000.00	-	20,000.00	-	20,000.00	20,000.00
Balance	3,005.89	-	-	-	-	-	-
Fund 770 - Misc Court Collections							
Revenues	-	(5,000.00)	-	(5,000.00)	(529.68)	(5,000.00)	(5,000.00)
Expenditures	-	5,000.00	-	5,000.00	789.52	5,000.00	5,000.00
Balance	-	-	-	-	259.84	-	-
Fund 775 - CARES Act							
Revenues	(175,370.23)	-	-	-	-	-	-
Expenditures	3,096,835.59	-	-	-	-	-	-
Balance	2,921,465.36	-	-	-	-	-	-
Fund 777 - ARPA Fund							
Revenues	(2,923,674.50)	(5,847,350.00)	-	(5,847,350.00)	(2,923,674.50)	(4,350,862.00)	(4,350,862.00)
Expenditures	937,950.00	5,847,350.00	-	5,847,350.00	569,913.00	4,350,862.00	4,350,862.00
Balance	(1,985,724.50)	-	-	-	(2,353,761.50)	-	-
TOTAL COUNTY BUDGET							
Revenues	(101,749,783.91)	(106,723,018.00)	(15,523,004.00)	(122,246,022.00)	(84,614,725.65)	(132,444,641.00)	(132,444,641.00)
Expenditures	97,413,503.57	106,723,018.00	15,523,004.00	122,246,022.00	71,350,675.12	136,149,213.26	132,444,641.00
Balance	(4,349,935.71)	-	-	-	(13,264,050.53)	3,704,572.26	-

Appendix B:

*FY24 – BUDGET
County Revenues*

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
REVENUES - FUND 001							
General Property Taxes							
Real Property Taxes							
011010-0001	Current Real Estate Taxes	(10,613,300.41)	(10,750,000.00)	-	(10,750,000.00)	(10,493,953.45)	(11,000,000.00)
011010-0002	Delinquent Real Estate Taxes	(941,831.61)	(830,000.00)	-	(830,000.00)	(577,989.48)	(850,000.00)
011010-0003	Roll Back Taxes	-	-	-	-	-	-
	TOTAL	(11,555,132.02)	(11,580,000.00)	-	(11,580,000.00)	(11,071,942.93)	(11,850,000.00)
Public Services							
011020-0001	Current Taxes Equalized	(1,430,526.17)	(1,535,949.00)	-	(1,535,949.00)	(1,721,376.38)	(1,700,000.00)
011020-0002	Delinquent Public Services	-	-	-	-	-	-
	TOTAL	(1,430,526.17)	(1,535,949.00)	-	(1,535,949.00)	(1,721,376.38)	(1,700,000.00)
Minerals							
011021-0001	Current Minerals	(6,076.14)	(6,002.00)	-	(6,002.00)	(6,152.92)	(6,079.00)
011021-0002	Delinquent Minerals	(87.32)	(87.00)	-	(87.00)	-	-
	TOTAL	(6,163.46)	(6,089.00)	-	(6,089.00)	(6,152.92)	(6,079.00)
Personal Property							
011030-0001	Current Personal Property	(3,924,390.42)	(3,800,000.00)	-	(3,800,000.00)	(4,914,390.66)	(4,400,000.00)
011030-0002	Delinquent Personal Property	(354,381.57)	(293,455.00)	-	(293,455.00)	(392,749.89)	(400,000.00)
011030-0010	Current Mobile Homes	(37,992.82)	(39,209.00)	-	(39,209.00)	(39,845.53)	(39,209.00)
011030-0011	Delinquent Mobile Homes	(9,663.89)	(7,465.00)	-	(7,465.00)	(6,145.57)	(8,000.00)
011030-0030	Current 762 Filed	(15,876.49)	(28,306.00)	-	(28,306.00)	(18,034.29)	(22,000.00)
011030-0031	Delinquent 762 Filed	(1,919.84)	(1,986.00)	-	(1,986.00)	(3,206.52)	(4,000.00)
	TOTAL	(4,344,225.03)	(4,170,421.00)	-	(4,170,421.00)	(5,374,372.46)	(4,873,209.00)
Machinery & Tools							
011040-0001	Current Machinery & Tools	(1,969,633.69)	(1,970,000.00)	-	(1,970,000.00)	(2,076,707.89)	(2,076,000.00)
011040-0002	Delinquent Machinery & To	(29,631.72)	(29,000.00)	-	(29,000.00)	(15,116.07)	(15,116.00)
011040-0030	Current Interstate Commercial	(44,248.67)	(41,541.00)	-	(41,541.00)	(35,575.15)	(31,600.00)
011040-0031	Delinquent Interstate Commercial	-	-	-	-	(203.70)	-
	TOTAL	(2,043,514.08)	(2,040,541.00)	-	(2,040,541.00)	(2,127,602.81)	(2,122,716.00)
Merchants Capital							
011050-0001	Current Merchants Capital	(262,593.69)	(260,000.00)	-	(260,000.00)	(274,159.28)	(273,143.00)
011050-0002	Delinquent Merchants Capital	(2,820.20)	(4,233.00)	-	(4,233.00)	(2,636.67)	(2,216.00)
	TOTAL	(265,413.89)	(264,233.00)	-	(264,233.00)	(276,795.95)	(275,359.00)
Lodging Tax							
011051-0001	Lodging Tax	(62,793.59)	(65,000.00)	-	(65,000.00)	(75,260.90)	(100,000.00)
011051-0002	Penalty	(129.54)	-	-	-	(20.46)	-
011051-0003	Interest	(6.58)	-	-	-	-	-
	TOTAL	(62,929.71)	(65,000.00)	-	(65,000.00)	(75,281.36)	(100,000.00)
Meals Tax							

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
							4/1/2023
011052-0001	Meals Tax	-	(400,000.00)	-	(400,000.00)	(88,238.27)	(100,000.00)
011052-0002	Penalty	-	-	-	-	(61.53)	-
011052-0003	Interest	-	-	-	-	(0.68)	-
TOTAL		-	(400,000.00)	-	(400,000.00)	(88,300.48)	(100,000.00)
Cigarette Tax							
011053-0001	Cigarette Tax	(54,795.33)	(250,000.00)	-	(250,000.00)	(178,433.86)	(240,000.00)
TOTAL		(54,795.33)	(250,000.00)	-	(250,000.00)	(178,433.86)	(240,000.00)
Penalties & Interest							
011060-0001	Penalty	(238,408.61)	(195,050.00)	-	(195,050.00)	(191,547.46)	(230,000.00)
011060-0002	Interest	(494,761.93)	(425,250.00)	-	(425,250.00)	(312,997.42)	(450,000.00)
011060-0005	Judicial Sale Cost	(17,421.70)	(15,000.00)	-	(15,000.00)	(14,312.75)	(15,000.00)
011060-0007	Additional Attorney's Fee	-	-	-	-	-	-
011060-0009	Court Fee for Recording	-	-	-	-	-	-
011060-0010	Judicial Sale Atty Fees	-	-	-	-	-	-
011060-0011	Appraiser's Fee	-	-	-	-	-	-
011060-0012	Auctioneer's Fee	-	-	-	-	-	-
011060-0013	Nuisance and Zoning Fees	-	-	-	-	-	-
TOTAL		(750,592.24)	(635,300.00)	-	(635,300.00)	(518,857.63)	(695,000.00)
GENERAL PROPERTY TAXES TOTAL		(20,513,291.93)	(20,947,533.00)	-	(20,947,533.00)	(21,439,116.78)	(21,962,363.00)
Other Local Taxes							
Franchise License Taxes							
012040-0001	Franchise Fees-TV Cable	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
Motor Vehicle License							
012050-0001	Motor Vehicle License	(405,408.02)	(401,122.00)	-	(401,122.00)	(387,260.06)	(401,122.00)
012050-0002	Motor Vehicle License Delinquent	(100,137.67)	(79,547.00)	-	(79,547.00)	(73,054.00)	(79,547.00)
TOTAL		(505,545.69)	(480,669.00)	-	(480,669.00)	(460,314.06)	(480,669.00)
Rolling Stock							
012060-0001	Rolling Stock Taxes	(31,786.92)	(32,235.00)	-	(32,235.00)	(31,718.57)	(32,235.00)
TOTAL		(31,786.92)	(32,235.00)	-	(32,235.00)	(31,718.57)	(32,235.00)
Utility Licenses Tax							
012080-0002	Consumption Receipts Gas	(7,520.98)	(5,596.00)	-	(5,596.00)	(4,967.45)	(5,596.00)
012080-0003	Consumption Receipts Electric	(82,953.44)	(80,960.00)	-	(80,960.00)	(61,217.49)	(80,960.00)
012080-0004	Utility Gross Receipts Telephone	-	(11,875.00)	-	(11,875.00)	-	(11,875.00)
TOTAL		(90,474.42)	(98,431.00)	-	(98,431.00)	(66,184.94)	(98,431.00)
Consumer Utility Taxes							
012090-0001	Utility Tax Gas	(918.68)	(892.00)	-	(892.00)	(656.88)	(892.00)
012090-0002	Utility Tax Electricity	(569,623.01)	(555,000.00)	-	(555,000.00)	(424,892.79)	(555,000.00)

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
012090-0003	Utility Tax Telephone	(420,907.54)	(495,000.00)	-	(495,000.00)	(306,386.53)	(495,000.00)
TOTAL		(991,449.23)	(1,050,892.00)	-	(1,050,892.00)	(731,936.20)	(1,050,892.00)
OTHER LOCAL TAXES TAXES TOTAL		(1,619,256.26)	(1,662,227.00)	-	(1,662,227.00)	(1,290,153.77)	(1,662,227.00)
Permits & Other Licenses							
Permits & Other License							
013030-0003	Application Fee- Enterprise	-	-	-	-	-	-
013030-0004	Land Use Application Fees	(520.00)	(1,000.00)	-	(1,000.00)	(480.00)	(500.00)
013030-0005	Transfer Fees	(1,094.40)	(897.00)	-	(897.00)	(908.32)	(897.00)
013030-0007	Stormwater Grant	-	-	-	-	-	-
013030-0008	Building Permits	(55,171.48)	(65,000.00)	-	(65,000.00)	(44,623.35)	(65,000.00)
013030-0009	Building Inspection Cash Bonds	(6,264.25)	(25,000.00)	-	(25,000.00)	(5,009.60)	(25,000.00)
013030-0010	Zoning Charges	(2,000.00)	(750.00)	-	(750.00)	(1,000.00)	(750.00)
013030-0011	Nuisance and Zoning Charges	-	-	-	-	-	-
013030-0027	Solicitor Permits	-	-	-	-	(100.00)	-
013030-0028	Election Primary Filing Fee	-	-	-	-	(352.80)	-
TOTAL		(65,050.13)	(92,647.00)	-	(92,647.00)	(52,474.07)	(92,147.00)
PERMITS & OTHER LICENSES TOTAL		(65,050.13)	(92,647.00)	-	(92,647.00)	(52,474.07)	(92,147.00)
Fines & Forfeitures							
Fine & Forfeitures							
014010-0003	Jail Admission Fee	(2,164.21)	(1,577.00)	-	(1,577.00)	(2,261.75)	(2,000.00)
014010-0004	County's Share Sheriff Radar	(95,614.92)	(185,000.00)	-	(185,000.00)	(71,987.44)	(126,500.00)
014010-0005	Court Appt. Attorney	(2,258.25)	(1,644.00)	-	(1,644.00)	(2,992.03)	(2,164.00)
014010-0006	Fingerprinting Charge	-	-	-	-	(10.00)	-
TOTAL		(100,037.38)	(188,221.00)	-	(188,221.00)	(77,251.22)	(130,664.00)
FINES & FORFEITURES TOTAL		(100,037.38)	(188,221.00)	-	(188,221.00)	(77,251.22)	(130,664.00)
Interest on Investments							
Interest on Investments							
015010-0002	Interest on Investments	(78,484.91)	(50,000.00)	-	(50,000.00)	(405,184.40)	(550,000.00)
015010-0004	Interest Court Fines	(10,788.52)	(10,000.00)	-	(10,000.00)	(7,732.03)	(6,000.00)
TOTAL		(89,273.43)	(60,000.00)	-	(60,000.00)	(412,916.43)	(556,000.00)
Use of Property							
015020-0001	Rental of Health Department	(40,074.12)	(40,074.00)	-	(40,074.00)	(30,055.59)	(40,074.00)
015020-0002	Rental of Dept of Social Services	(131,658.60)	(129,554.00)	-	(129,554.00)	(103,694.41)	(99,696.00)
015020-0003	Rental of Cornerstone	-	-	-	-	-	-

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
							4/1/2023
015020-0050	Sale of Surplus Property	(36,430.00)	(25,000.00)	-	(25,000.00)	(10,561.00)	(4,000.00)
TOTAL		(208,162.72)	(194,628.00)	-	(194,628.00)	(144,311.00)	(143,770.00)
INTEREST ON INVESTMENTS TOTAL		(297,436.15)	(254,628.00)	-	(254,628.00)	(557,227.43)	(699,770.00)
Recovered Costs							
Court Cost							
016010-0030	Sheriff's Fees	(2,075.80)	(4,046.00)	-	(4,046.00)	(2,075.80)	(4,046.00)
016010-0040	Law Library Fees	(1,216.00)	(1,018.00)	-	(1,018.00)	(790.40)	(1,018.00)
016010-0041	Law Library Fees	(4,656.00)	(4,108.00)	-	(4,108.00)	(4,080.00)	(4,108.00)
TOTAL		(7,947.80)	(9,172.00)	-	(9,172.00)	(6,946.20)	(9,172.00)
Charges for Commonwealth Atty							
016020-0001	Commonwealth Attorney Fee	(4,099.38)	(3,295.00)	-	(3,295.00)	(3,276.24)	(3,000.00)
TOTAL		(4,099.38)	(3,295.00)	-	(3,295.00)	(3,276.24)	(3,000.00)
Charges for Sanitation & Waste							
016080-0003	Landfill Tipping Fees	(776,255.06)	(835,000.00)	(300,000.00)	(1,135,000.00)	(711,015.34)	(1,135,000.00)
016080-0005	Tipping Cash Receipts	(50,084.31)	(46,000.00)	-	(46,000.00)	(59,485.74)	(65,000.00)
016080-0007	Household Haz. Waste - Towns	(9,000.00)	(10,000.00)	-	(10,000.00)	-	(10,000.00)
TOTAL		(835,339.37)	(891,000.00)	(300,000.00)	(1,191,000.00)	(770,501.08)	(1,210,000.00)
COURT COSTS TOTAL		(847,386.55)	(903,467.00)	(300,000.00)	(1,203,467.00)	(780,723.52)	(1,222,172.00)
Expenditure Refunds							
Expenditure Refunds							
018030-0003	NFS Bad Checks	-	-	-	-	-	-
018030-0005	Put Cancelled Checks In GF	(341.19)	-	-	-	(1,396.79)	-
018030-0007	Insurance Recoveries	(152,132.05)	(50,000.00)	-	(50,000.00)	(45,042.18)	(50,000.00)
018030-0014	Four For Life Funds	-	(28,545.00)	-	(28,545.00)	-	(30,000.00)
018030-0015	VDEM Emergency Management Grant	(10,800.00)	(7,500.00)	-	(7,500.00)	(7,500.00)	(7,500.00)
018030-0016	HAZMAT Billing Proceeds	(1,140.00)	(6,000.00)	-	(6,000.00)	-	(6,000.00)
018030-0017	Virginia Department of Fire Programs	(90,591.00)	(81,519.00)	-	(81,519.00)	-	(90,000.00)
018030-0018	EMS Loan - Town of Saltville	(13,000.00)	(12,800.00)	-	(12,800.00)	(13,000.00)	(12,800.00)
018030-0019	Convenience Stations Misc	(53,518.70)	(28,000.00)	-	(28,000.00)	(22,669.49)	(30,000.00)
018030-0021	Courthouse Construction Fund	(27,976.87)	(27,980.00)	-	(27,980.00)	(23,654.11)	(49,710.00)
018030-0022	County Code Courthouse Management	(17,913.47)	(18,101.00)	-	(18,101.00)	(15,180.85)	(18,000.00)
018030-0024	Library VRS	553.34	(4,533.00)	-	(4,533.00)	777.52	-
018030-0025	Overage County Taxes	(24.96)	-	-	-	-	-
018030-0026	IDA Reimbursements	-	-	-	-	-	-
018030-0027	Rye Valley Water Authority	(25,992.84)	(25,992.00)	-	(25,992.00)	(19,494.63)	(25,992.00)
018030-0028	Treasurer Checks for Post	(14.98)	-	-	-	1,371.96	-

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
4/1/2023							
018030-0035	Local Share Blood Test	(1,383.89)	(960.00)	-	(960.00)	(972.88)	(1,000.00)
018030-0037	Animal Control Spay and Neutering	(9,955.00)	(6,050.00)	-	(6,050.00)	(5,625.00)	(6,050.00)
018030-0038	Circuit Co Concealed Weapons	(100.00)	-	-	-	-	-
018030-0042	Bad Check Charge	(35.00)	(105.00)	-	(105.00)	(35.00)	-
018030-0043	Circuit Court Misc.	-	-	-	-	-	-
018030-0044	Glade Highlands Real Est.	(132,310.10)	(130,000.00)	-	(130,000.00)	(125,269.59)	(125,000.00)
018030-0045	Glade Highlands Shell Bldg	(6,615.74)	(5,918.00)	(385,883.00)	(391,801.00)	(4,247.21)	-
018030-0048	State Reimbursement for Jurors	(90.00)	-	(10,000.00)	(10,000.00)	(10,131.00)	(10,000.00)
018030-0049	Smyth County Tourism Association	(85,097.12)	(76,299.00)	-	(76,299.00)	(64,720.08)	(86,688.00)
018030-0050	Southwest Va. Regional Jail Refund	(699,171.59)	(363,576.00)	(419,000.00)	(782,576.00)	(832,091.21)	-
018030-0051	Smyth County Explorers Fee (afterschool prog)	(29,576.00)	(54,325.00)	-	(54,325.00)	(39,395.00)	(66,590.00)
018030-0053	Transfer From & To Project	-	-	-	-	-	-
018030-0055	DMV Charge	(4,597.35)	(2,500.00)	(5,000.00)	(7,500.00)	(7,355.94)	(7,500.00)
018030-0056	Financing Proceeds-2016	-	-	-	-	-	-
018030-0057	Interest Reimbursement-Courthouse	(137,531.46)	(60,000.00)	-	(60,000.00)	-	-
018030-0058	School Debt QSCB Interest Rebate	(459,523.89)	(487,113.00)	-	(487,113.00)	(229,673.45)	(487,113.00)
018030-0060	Grant 911 Equipment	-	-	-	-	-	-
018030-0061	Grant Everbridge	-	-	-	-	-	-
018030-0062	Financing Proceeds-Boiler System	-	(860,000.00)	-	(860,000.00)	-	-
018030-0063	Grant-Broadband	-	-	-	-	-	-
018030-0064	Solid Waste Truck Financing	-	-	-	-	-	-
018030-0065	Virginia Public Assistance Reimbursement	-	-	-	-	-	-
018030-0066	Center for Tech & Civic Life - Registrar	-	-	-	-	-	-
018030-0067	Registrar Postage Reimbursement	(402.80)	(11,000.00)	-	(11,000.00)	(728.92)	-
* 018030-0068	EMS Ambulance Grant/Lease to Own Proceeds	-	(425,000.00)	-	(425,000.00)	-	(300,000.00)
018030-0075	Debt Financing - Transfer Station	-	(2,000,000.00)	2,000,000.00	-	-	-
* 018030-0076	Debt/Grant Placeholder - Water Study Proj's	-	(500,000.00)	-	(500,000.00)	-	(500,000.00)
* 018030-0077	Debt/Grant Placeholder - Sewer I&I Proj's	-	(500,000.00)	-	(500,000.00)	-	(500,000.00)
018030-0080	Saltville Library Grant	-	-	(85,000.00)	(85,000.00)	(12,500.00)	-
018030-_____	Financing Proceeds - Building Study Implem.	-	-	-	-	-	(1,000,000.00)
TOTAL		(1,959,282.66)	(5,773,816.00)	1,095,117.00	(4,678,699.00)	(1,478,533.85)	(3,409,943.00)
EXPENDITURE REFUNDS TOTAL		(1,959,282.66)	(5,773,816.00)	1,095,117.00	(4,678,699.00)	(1,478,533.85)	(3,409,943.00)
Miscellaneous							
Miscellaneous							
019010-0001	Miscellaneous Recoveries	(284,894.38)	(100,000.00)	-	(100,000.00)	(15,359.39)	(100,000.00)
019010-0002	Jail Miscellaneous	(1,676.57)	(1,500.00)	-	(1,500.00)	(5,729.96)	(2,500.00)
019010-0003	Bd of Supervisors-Line of Credit	-	-	-	-	-	-
019010-0004	Misc Revenue Building Insurance	(1,221.00)	(675.00)	-	(675.00)	(996.00)	-

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
							4/1/2023
019010-0005	GIS Data Fees	(200.00)	(200.00)	-	(200.00)	(409.00)	-
019010-0006	Storm Water Permit Fees	(2,850.00)	(3,000.00)	-	(3,000.00)	(2,025.00)	(3,000.00)
019010-0007	Permit Fee Surcharge	-	-	-	-	-	-
019010-0008	Reimbursement from Fund 501 - Supt.	-	(32,532.00)	-	(32,532.00)	-	-
* 019010-	EMS Billing Revenues	-	(100,000.00)	-	(100,000.00)	(425.26)	(750,000.00)
019010-0011	Opioid Settlement Funds	-	-	(176,467.00)	(176,467.00)	(176,466.67)	(36,895.00)
TOTAL		(290,841.95)	(237,907.00)	(176,467.00)	(414,374.00)	(201,411.28)	(892,395.00)
MISCELLANEOUS TOTAL		(290,841.95)	(237,907.00)	(176,467.00)	(414,374.00)	(201,411.28)	(892,395.00)
State Grant Money							
State Grant Money							
021100-0001	IDA Tobacco Grant	-	-	-	-	-	-
021100-0006	IDA Incentive Fund Pass Thru	(250,000.00)	(500,000.00)	-	(500,000.00)	-	(500,000.00)
021100-0007	Grant To Circuit Court Clerk	-	-	-	-	-	-
021100-0010	Smyth Machine- TROF	-	-	-	-	-	-
021100-0011	Smyth Machine- COF	(262.01)	(104,420.00)	-	(104,420.00)	(880.84)	(104,420.00)
021100-0012	Speyside -COF	(851.59)	(326,641.00)	-	(326,641.00)	(2,862.72)	(326,641.00)
021100-0013	SCHOLLE - COF	(30.70)	-	-	-	-	-
021100-0014	Woodgrain Millwork Inc. - TROF	-	-	-	-	-	-
021100-0015	VDEM Active Threat Response Grant	-	-	-	-	-	-
021100-0016	VDEM LEMPG-S Grant	(48,721.67)	-	-	-	(27,844.80)	(24,000.00)
021100-0017	RSAP Grant for EMD Implementation	-	-	-	-	(39,993.33)	-
021100-0020	Virginia Commission for the Arts	(4,500.00)	(4,500.00)	-	(4,500.00)	(4,500.00)	(4,500.00)
021100-0023	PSAP PEP Grant	-	(3,000.00)	-	(3,000.00)	(833.22)	-
021100-0027	Recovery Court - DCJS Grant	-	-	(41,347.00)	(41,347.00)	(8,748.30)	(60,000.00)
021100-0030	Municipal Utility Relief Funding	-	-	(21,686.00)	(21,686.00)	(21,685.08)	-
021100-0035	Marion Int. School Building Brownfield Grant	-	-	(122,719.00)	(122,719.00)	-	-
021100-0036	DOF Sustainability Grant	-	-	(5,872.00)	(5,872.00)	(5,871.59)	-
021100-0038	ARPA Law Enforcement Equipment Grant	-	-	-	-	-	(481,000.00)
021100-0040	Regional Housing Planning Grant	-	-	(60,000.00)	(60,000.00)	-	-
021100-0041	Mt. Rogers - Opioid Mit. Project	-	-	-	-	-	(1,200,000.00)
TOTAL		(304,365.97)	(938,561.00)	(251,624.00)	(1,190,185.00)	(113,219.88)	(2,700,561.00)
STATE GRANT MONEY TOTAL		(304,365.97)	(938,561.00)	(251,624.00)	(1,190,185.00)	(113,219.88)	(2,700,561.00)
Revenue from the Commonwealth							
Revenue from the Commonwealth							
022010-0005	Mobile Home Titling Tax	(84,561.67)	(47,191.00)	-	(47,191.00)	(70,399.59)	(58,000.00)
022010-0006	Special Tax On Conveyance	(51,590.30)	(40,903.00)	-	(40,903.00)	(46,222.64)	(36,500.00)

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
4/1/2023							
022010-0007	Recordation Tax	(168,949.57)	(167,970.00)	-	(167,970.00)	(131,396.60)	(175,000.00)
022010-0008	2.5% Rental Tax	(8,756.21)	(4,854.00)	-	(4,854.00)	(7,014.13)	(7,500.00)
022010-0010	TVA Payments	-	-	-	-	-	-
022010-0013	Royalties From National F	(722.88)	(250.00)	-	(250.00)	-	-
022010-0014	Moped & ATV Refund	(2,758.99)	-	-	-	(1,992.07)	(1,984.00)
022010-0015	Games of Skill Distribution	(3,456.00)	(18,000.00)	-	(18,000.00)	-	-
022010-0016	Peer to Peer Vehicle Share Distribution	(451.20)	-	-	-	(159.90)	(160.00)
022010-0020	Casino Revenue Sharing	-	(200,000.00)	-	(200,000.00)	-	(650,000.00)
022010-0032	Reimbursement Dept of Education	-	-	-	-	-	-
TOTAL		(321,246.82)	(479,168.00)	-	(479,168.00)	(257,184.93)	(929,144.00)
PPTRA							
022300-0008	PPTRA Commonwealth Reimbursement	(1,804,316.06)	(1,804,316.00)	-	(1,804,316.00)	(1,714,100.26)	(1,804,316.00)
TOTAL		(1,804,316.06)	(1,804,316.00)	-	(1,804,316.00)	(1,714,100.26)	(1,804,316.00)
Comprehensive Services Act							
022500-0001	CSA - Pool Funds (Local Funds)	(18,317.25)	-	-	-	(11,621.25)	-
022500-0002	CSA - Pool Funds (State)	(1,578,817.08)	(1,788,831.00)	(465,884.00)	(2,254,715.00)	(1,406,228.87)	(2,232,528.00)
022500-0003	CSA - Administration Fund	-	(10,459.00)	-	(10,459.00)	-	(10,459.00)
022500-0005	CSA FUND BALANCE	-	-	-	-	-	-
TOTAL		(1,597,134.33)	(1,799,290.00)	(465,884.00)	(2,265,174.00)	(1,417,850.12)	(2,242,987.00)
REV. FROM THE COMMONWEALTH TOTAL		(3,722,697.21)	(4,082,774.00)	(465,884.00)	(4,548,658.00)	(3,389,135.31)	(4,976,447.00)
Compensation Board							
Commonwealth Attorney							
023010-0001	Commonwealth Attorney	(590,837.28)	(628,985.00)	-	(628,985.00)	(446,938.32)	(655,910.00)
023010-0003	Victim Witness Asst. Program	(89,144.71)	(131,929.00)	(2,281.00)	(134,210.00)	(71,021.87)	(96,165.00)
023010-0005	Comm Attorney Reimb Training	(4,499.80)	(25,000.00)	-	(25,000.00)	-	(25,000.00)
TOTAL		(684,481.79)	(785,914.00)	(2,281.00)	(788,195.00)	(517,960.19)	(777,075.00)
Sheriff							
023020-0001	Sheriff Department Expenses	(1,963,984.92)	(2,008,074.00)	(37,836.00)	(2,045,910.00)	(1,473,822.00)	(2,149,731.00)
023020-0002	Sheriff Compression Raise	-	-	-	-	-	-
023020-0004	Sheriff Fee-Civilian Fingerprinting	-	-	-	-	-	-
023020-0005	DCJS SRO Grant	(176,971.25)	(202,252.00)	(58,087.00)	(260,339.00)	(202,610.08)	(260,339.00)
023020-0006	Rural Crime Reduction Grant	-	-	(73,452.00)	(73,452.00)	-	-
023020-0011	V-Stop Violence Against Women	-	-	-	-	-	-
023020-0017	DMV Grant <i>(moved to Fund 740)</i>	-	-	-	-	-	-
023020-0020	Extradition of Prisoners	-	(6,500.00)	-	(6,500.00)	-	(6,500.00)
TOTAL		(2,140,956.17)	(2,216,826.00)	(169,375.00)	(2,386,201.00)	(1,676,432.08)	(2,416,570.00)
Commissioner of Revenue							
023030-0001	Commissioner	(132,652.53)	(140,127.00)	(11,706.00)	(151,833.00)	(112,362.48)	(163,707.00)

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
TOTAL		(132,652.53)	(140,127.00)	(11,706.00)	(151,833.00)	(112,362.48)	(163,707.00)
Treasurer							
023040-0001	Treasurer	(119,205.71)	(126,502.00)	-	(126,502.00)	(93,179.81)	(133,533.00)
TOTAL		(119,205.71)	(126,502.00)	-	(126,502.00)	(93,179.81)	(133,533.00)
Registrar/Electoral Board							
023060-0001	Registrar/Electoral Board	(71,532.00)	(73,697.00)	-	(73,697.00)	-	(73,697.00)
TOTAL		(71,532.00)	(73,697.00)	-	(73,697.00)	-	(73,697.00)
Clerk & Employees							
023080-0001	Clerk & Employee Salaries	(370,631.21)	(379,373.00)	-	(379,373.00)	(299,142.95)	(411,445.00)
023080-0002	Circuit Court Records Preservation	(12,956.00)	(10,492.00)	(52,000.00)	(62,492.00)	(51,437.00)	(62,492.00)
023080-0004	Circuit Court-Office Supp	-	(3,200.00)	-	(3,200.00)	-	(3,200.00)
TOTAL		(383,587.21)	(393,065.00)	(52,000.00)	(445,065.00)	(350,579.95)	(477,137.00)
Transfer from Local Sales							
023100-0001	Transfer From Local Sales Tax	(2,729,720.73)	(2,526,000.00)	(478,026.00)	(3,004,026.00)	(1,921,310.41)	(2,850,000.00)
023100-0002	Coin Reimbursement-Clerk's	-	-	-	-	-	-
TOTAL		(2,729,720.73)	(2,526,000.00)	(478,026.00)	(3,004,026.00)	(1,921,310.41)	(2,850,000.00)
COMPENSATION BOARD TOTAL		(6,262,136.14)	(6,262,131.00)	(713,388.00)	(6,975,519.00)	(4,671,824.92)	(6,891,719.00)
Categorical Aid - Other							
Categorical Aid - Other							
024040-0005	R.E.D. Grant	-	-	-	-	-	-
024040-0007	Litter Grant	(11,175.00)	(11,175.00)	-	(11,175.00)	(14,828.50)	(11,175.00)
024040-0011	Civil Defense Coordinator	-	-	-	-	-	-
024040-0040	School Resource Manager	-	-	-	-	-	-
024040-0040-1	SRO Supplement 744	-	-	-	-	-	-
024040-0041	School Resource Officer Grant	-	-	-	-	-	-
024040-0041-1	SRO DCJS Supplment 744	-	-	-	-	-	-
024040-0041-2	SRO School Board Reimbursement	-	-	-	-	-	-
024040-0042	Fund 3 Reimbursement	-	-	-	-	-	-
024040-0043	Fund 749 Reimb for Employees	(116,840.81)	(128,000.00)	-	(128,000.00)	(83,708.96)	(128,000.00)
TOTAL		(128,015.81)	(139,175.00)	-	(139,175.00)	(98,537.46)	(139,175.00)
CATEGORICAL AID - OTHER TOTAL		(128,015.81)	(139,175.00)	-	(139,175.00)	(98,537.46)	(139,175.00)
Payment in Lieu of Taxes							
Payment in lieu of Taxes							
031010-0001	Payment In Lieu of Taxes	(222,806.00)	(213,332.00)	-	(213,332.00)	-	(222,806.00)
031010-0002	PILT Subsidy Funding	-	-	(242,900.00)	(242,900.00)	(242,900.74)	(242,900.00)
TOTAL		(222,806.00)	(213,332.00)	(242,900.00)	(456,232.00)	(242,900.74)	(465,706.00)

REVENUE WORKSHEET
FY23/24

	Actual	Budget	Amendments	Revised Budget	Actual	Budget
	2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
4/1/2023						
PAYMENT IN LIEU OF TAXES TOTAL	(222,806.00)	(213,332.00)	(242,900.00)	(456,232.00)	(242,900.74)	(465,706.00)
Special Assessments						
Special Assessments						
035010-0006 Interest	(311.85)	-	-	-	(12.88)	-
035010-0008 Evergreen/Green Acres Drive	-	-	-	-	-	-
035010-0009 Harris Lane	-	-	-	-	-	-
035010-0010 Deerfield Lane	-	-	-	-	-	-
035010-0011 Clarkcrest Subdivision	(2,303.63)	-	-	-	-	-
035010-0012 Greenhill Subdivision	-	-	-	-	-	-
035010-0013 GreenValley Court	-	-	-	-	-	-
035010-0014 Pear Street	(300.00)	(300.00)	-	(300.00)	(300.00)	(300.00)
035010-0015 Green Hill Circle	(3,616.40)	(1,500.00)	-	(1,500.00)	(1,055.09)	(1,500.00)
035010-0016 Green Valley Court Improvement	(1,491.69)	(3,000.00)	-	(3,000.00)	(1,791.69)	(3,000.00)
TOTAL	(8,023.57)	(4,800.00)	-	(4,800.00)	(3,159.66)	(4,800.00)
SPECIAL ASSESSMENTS TOTAL	(8,023.57)	(4,800.00)	-	(4,800.00)	(3,159.66)	(4,800.00)
Local Funds Transfer						
Local Funds Transfer						
040000-0001 Department of Social Services	846,787.87	1,271,962.00	-	1,271,962.00	546,890.42	1,169,091.00
040000-0002 Smyth County School Board	10,038,807.27	11,410,064.00	830,750.00	12,240,814.00	2,222,635.57	11,856,767.00
040000-0003 From Water & Sewer Department	-	(32,532.00)	-	(32,532.00)	-	-
040000-0005 Local Funds Transfer-Use of Fund Balance	-	-	(1,690,006.00)	(1,690,006.00)	-	(300,000.00)
040000-0006 Transfer to Capital Fund 502	371,650.99	4,645,141.00	(1,803,400.00)	2,841,741.00	883,028.45	-
TOTAL	11,257,246.13	17,294,635.00	(2,662,656.00)	14,631,979.00	3,652,554.44	12,725,858.00
LOCAL FUNDS TRANSFER TOTAL	11,257,246.13	17,294,635.00	(2,662,656.00)	14,631,979.00	3,652,554.44	12,725,858.00
TOTAL - FUND 001	(25,083,381.58)	(24,406,584.00)	(3,717,802.00)	(28,124,386.00)	(30,743,115.45)	(32,524,231.00)
REVENUES - FUND 002						
Prepaid Taxes Fund						
Prepaid Taxes						
010010-0020 Prepaid Real Estate	29,481.74	-	-	-	81,858.61	-
010010-0021 Prepaid Personal Property	(15,826.37)	-	-	-	12,068.53	-
010010-0022 Prepaid Special Assessment	-	-	-	-	-	-
TOTAL	13,655.37	-	-	-	93,927.14	-

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
PREPAID TAXES TOTAL		13,655.37	-	-	-	93,927.14	-
TOTAL - FUND 002		13,655.37	-	-	-	93,927.14	-
REVENUES - FUND 003							
Animal License							
Animal License							
013010-0002	Dog & Cat Tags	(4,060.00)	(3,500.00)	-	(3,500.00)	(2,741.25)	(3,000.00)
013010-0003	Animal Friendly Plates	(501.74)	-	-	-	(419.00)	-
013010-0004	Animal Restitution By Court	(758.60)	-	-	-	(3,251.99)	(1,470.00)
013010-0005	Dangerous Dog Renewal Fee	-	-	-	-	-	-
013010-0006	Use of Fund Balance	-	(8,400.00)	-	(8,400.00)	-	(8,030.00)
	TOTAL	(5,320.34)	(11,900.00)	-	(11,900.00)	(6,412.24)	(12,500.00)
ANIMAL LICENSE TOTAL		(5,320.34)	(11,900.00)	-	(11,900.00)	(6,412.24)	(12,500.00)
TOTAL - FUND 003		(5,320.34)	(11,900.00)	-	(11,900.00)	(6,412.24)	(12,500.00)
REVENUES - FUND 004							
EDA Fund Revenue							
EDA Funds							
010000-0001	EDA Funds	(15,423.24)	(6,000.00)	-	(6,000.00)	(12,288.42)	(10,000.00)
010000-0002	Interest	-	-	-	-	-	-
010000-0004	Use of Fund Balance	-	(804,000.00)	(175,000.00)	(979,000.00)	-	(925,000.00)
010000-0005	Proceeds from Hospital Am	-	-	-	-	-	-
010000-0006	Proceeds from Hospital Am	-	-	-	-	-	-
010000-0007	Proceeds from Hospital Su	-	-	-	-	-	-
010000-0008	Smyth Strong Fund	(300,000.00)	-	(300,000.00)	(300,000.00)	-	(150,000.00)
010000-0010	Proceeds from VIAA Grant Funds	-	-	-	-	-	-
010000-0011	Economic Development Activities	-	-	-	-	(37,800.00)	(100,000.00)
010000-0012	Proceeds from Land Sales	(434,125.00)	-	-	-	-	-
010000-0013	Rail Industrial Access Grant (Scholle)	-	-	(781,370.00)	(781,370.00)	-	(781,370.00)
010000-0014	GO Virginia Pathway Park Sitework Grant	-	-	(100,000.00)	(100,000.00)	-	(500,000.00)
010000-0015	TRRC Pathway Park Sitework Grant	-	-	(100,000.00)	(100,000.00)	-	(500,000.00)
010000-0020	Project Learn (WCC Lease)	-	-	(163,000.00)	(163,000.00)	(103,900.85)	(84,000.00)
010000-0025	SWIFA Payout Proceeds	-	-	(272,854.00)	(272,854.00)	(272,854.22)	-
010000-0026	Glade Highlands CD Proceeds	-	-	(385,883.00)	(385,883.00)	(385,883.00)	-

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget	
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24	
							4/1/2023	
TOTAL		(749,548.24)	(810,000.00)	(2,278,107.00)	(3,088,107.00)	(812,726.49)	(3,050,370.00)	
EDA FUNDS TOTAL		(749,548.24)	(810,000.00)	(2,278,107.00)	(3,088,107.00)	(812,726.49)	(3,050,370.00)	
TOTAL - FUND 004		(749,548.24)	(810,000.00)	(2,278,107.00)	(3,088,107.00)	(812,726.49)	(3,050,370.00)	
REVENUES - FUND 006								
Court Revenue for Towns								
Court Revenue for Towns								
011000-0001	Town of Marion	-	(200.00)	-	(200.00)	(454.62)	(500.00)	
011000-0002	Town of Chilhowie	(170.00)	(400.00)	-	(400.00)	(150.70)	(1,000.00)	
011000-0003	Town of Saltville	-	-	-	-	-	-	
TOTAL		(170.00)	(600.00)	-	(600.00)	(605.32)	(1,500.00)	
E-Summons Revenue for Towns								
E-Summons Revenue for Towns								
012000-0001	Town of Marion E-Summons	(572.09)	(1,000.00)	-	(1,000.00)	(654.62)	(1,000.00)	
012000-0002	Town of Chilhowie E-Summons	(3,798.15)	(3,500.00)	-	(3,500.00)	(3,491.86)	(3,500.00)	
012000-0003	Town of Saltville E-Summons	(571.56)	(500.00)	-	(500.00)	(264.42)	(500.00)	
TOTAL		(4,941.80)	(5,000.00)	-	(5,000.00)	(4,410.90)	(5,000.00)	
REVENUES FOR TOWNS TOTAL		(5,111.80)	(5,600.00)	-	(5,600.00)	(5,016.22)	(6,500.00)	
TOTAL - FUND 006		(5,111.80)	(5,600.00)	-	(5,600.00)	(5,016.22)	(6,500.00)	
REVENUES - FUND 007								
County Insurance Fund								
County Insurance Fund								
017010-0001	Blue Cross Blue Shield	(192.00)	-	-	-	(668.00)	-	
TOTAL		(192.00)	-	-	-	(668.00)	-	
COUNTY INSURANCE FUND TOTAL		(192.00)	-	-	-	(668.00)	-	
TOTAL - FUND 007		(192.00)	-	-	-	(668.00)	-	
REVENUES - FUND 008								
Local Sales Tax Revenues								
Local Sales Tax								

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
023100-0001	Local Sales Tax	(2,729,720.73)	-	-	-	(2,148,139.47)	(2,850,000.00)
023100-0002	Transfer To General Revenue	2,729,720.73	-	-	-	1,921,310.41	2,850,000.00
TOTAL		-	-	-	-	(226,829.06)	-
LOCAL SALES TAX REVENUES TOTAL		-	-	-	-	(226,829.06)	-
TOTAL - FUND 008		-	-	-	-	(226,829.06)	-
REVENUES - FUND 009							
Local School Funds							
Local School Funds							
020010-0001	Local School Funds	(2,619,993.66)	-	-	-	(1,948,226.21)	-
TOTAL		(2,619,993.66)	-	-	-	(1,948,226.21)	-
State School Funds							
State School Funds							
021010-0002	State Sales Tax	(5,946,739.32)	(5,135,955.00)	(409,612.00)	(5,545,567.00)	(4,679,579.01)	(5,781,701.00)
021010-0006	Basic Aid	(36,788,448.47)	(34,511,640.00)	(2,495,905.00)	(37,007,545.00)	(30,165,694.16)	(34,996,511.00)
021010-0052	School Debt QSCB Int. Reb	-	-	-	-	-	-
021010-0072	Federal money passed thru	-	(6,144,533.00)	-	(6,144,533.00)	-	(9,207,459.00)
021010-0123	Revenue from Other Funds	-	(2,737,929.00)	(935,885.00)	(3,673,814.00)	-	(4,999,400.00)
021010-0200	Gov. Emer. Education Relief Fund (GEER)	(24,676.18)	-	-	-	-	-
021010-0230	VA DOE ESSER Funds	(4,011,686.77)	-	(2,564,115.00)	(2,564,115.00)	(2,612,720.89)	-
021010-0250	Coronavirus Relief Funds (from Co.)	-	-	-	-	-	-
TOTAL		(46,771,550.74)	(48,530,057.00)	(6,405,517.00)	(54,935,574.00)	(37,457,994.06)	(54,985,071.00)
Local Funds Transfer From							
Local Funds Transfer							
022000-0001	Local Funds Transfer From	(7,869,436.82)	(9,239,797.00)	(830,750.00)	(10,070,547.00)	(105,928.54)	(9,682,312.00)
022000-0002	School Debt & Capital Outlay	(2,169,370.45)	(2,170,267.00)	-	(2,170,267.00)	(2,116,707.03)	(2,179,455.00)
TOTAL		(10,038,807.27)	(11,410,064.00)	(830,750.00)	(12,240,814.00)	(2,222,635.57)	(11,861,767.00)
TOTAL - FUND 009		(59,430,351.67)	(59,940,121.00)	(7,236,267.00)	(67,176,388.00)	(41,628,855.84)	(66,846,838.00)
REVENUES - FUND 012							
State Income Tax Money							
State Income Tax Money							

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
034010-0003	Sheriff Fee's State	(32,312.90)	-	-	-	(24,330.56)	-
034010-0005	Penalty	-	-	-	-	-	-
034010-0006	Interest	-	-	-	-	-	-
034010-0008	Comm Of Va Credit Acct Ck	185,549.90	-	-	-	75,589.25	-
034010-0033	State Income	(11,729.00)	-	-	-	(2,728.00)	-
034010-0037	Estimate Income 2018	-	-	-	-	-	-
034010-0038	Estimate Income 2019	-	-	-	-	-	-
034010-0039	Estimate Income 2020	-	-	-	-	-	-
034010-0040	Estimate Income 2021	(84,787.00)	-	-	-	-	-
034010-0041	Estimate Income 2022	(56,721.00)	-	-	-	(50,833.00)	-
034010-0042	Estimate Income 2023	-	-	-	-	(1,571.00)	-
TOTAL		-	-	-	-	(3,873.31)	-
TOTAL - FUND 012		-	-	-	-	(3,873.31)	-
REVENUES - FUND 013							
Board of Welfare - Local							
Board of Welfare - Local							
024010-0008	Board Of Welfare - Local	(26,477.82)	-	-	-	(21,830.00)	-
024010-0009	Social Services Reim From Fed/State	(5,116,829.66)	(5,381,294.00)	-	(5,381,294.00)	(4,069,049.31)	(5,717,841.00)
TOTAL		(5,143,307.48)	(5,381,294.00)	-	(5,381,294.00)	(4,090,879.31)	(5,717,841.00)
Local Share Transfer From GF							
Local Share Transfer From GF							
025000-0001	Local Share Transfer From	(846,787.87)	(1,270,427.00)	-	(1,270,427.00)	(546,890.42)	(1,169,091.00)
TOTAL		(846,787.87)	(1,270,427.00)	-	(1,270,427.00)	(546,890.42)	(1,169,091.00)
TOTAL - FUND 013		(5,990,095.35)	(6,651,721.00)	-	(6,651,721.00)	(4,637,769.73)	(6,886,932.00)
REVENUES - FUND 037							
School Text Book Revenue							
School Text Book Revenue							
011010-0001	School Textbook Fund	(414,431.57)	-	(135,000.00)	(135,000.00)	(300,000.00)	(135,000.00)
011010-0002	Interest	(13,888.50)	-	-	-	(9,506.82)	-
011010-0003	Revenue Transfer	-	-	-	-	-	-

REVENUE WORKSHEET
FY23/24

	Actual 2021/22	Budget 2022/23	Amendments 2022/23	Revised Budget 2022/23	Actual 2022/23	Budget 2023/24
4/1/2023						
TOTAL	(428,320.07)	-	(135,000.00)	(135,000.00)	(309,506.82)	(135,000.00)
TOTAL - FUND 037	(428,320.07)	-	(135,000.00)	(135,000.00)	(309,506.82)	(135,000.00)
REVENUES - FUND 038						
E-911 Wireless Revenue						
Grant Revenue - 911 Wireless						
011010-0001 Grant Rev. - 911 Wireless	(134,094.75)	(125,000.00)	-	(125,000.00)	(92,054.60)	(125,000.00)
011010-0002 Interest Income	(28.69)	-	-	-	(23.35)	-
011010-0003 Use of Fund Balance	-	(71,646.00)	-	(71,646.00)	-	(71,496.00)
011010-0004 PSAP - PEP 911 Grant	-	(3,000.00)	-	(3,000.00)	-	-
TOTAL	(134,123.44)	(199,646.00)	-	(199,646.00)	(92,077.95)	(196,496.00)
TOTAL - FUND 038	(134,123.44)	(199,646.00)	-	(199,646.00)	(92,077.95)	(196,496.00)
REVENUES - FUND 039						
E911 Fund Revenue						
E-911 Fund Revenue						
010000-0001 Surcharge Collections	(9,808.29)	-	-	-	(9,181.52)	-
010000-0002 E-911 Interest	(4.51)	-	-	-	(3.50)	-
TOTAL	(9,812.80)	-	-	-	(9,185.02)	-
E911 Money for Wireless						
E911 Money for Wireless						
020000-0001 E911 Money for Wireless	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL - FUND 039	(9,812.80)	-	-	-	(9,185.02)	-
REVENUES - FUND 040						
COVID Grant Money						
COVID Grant Money						

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
010001-0001	COVID 19 Registrar	-	-	-	-	-	-
010001-0002	COVID 19 Zoning/Building	-	-	-	-	-	-
010001-0003	Gen. Registrar COVID-19 Interest	(1.68)	-	-	-	(1.12)	-
010001-0004	Elections COVID Response Grant	-	-	-	-	-	-
TOTAL		(1.68)	-	-	-	(1.12)	-
TOTAL - FUND 40		(1.68)	-	-	-	(1.12)	-
REVENUES - FUND 301							
Bonds							
Bonds							
010001-0001	Bonds	-	-	-	-	-	-
010001-0002	Interest	-	-	-	-	-	-
010001-0003	Transfer from Courthouse	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
TOTAL - FUND 301		-	-	-	-	-	-
REVENUES - FUND 302							
Public Safety Comm. Bond							
Bonds							
010001-0001	Construction Funds	-	-	(1,200,000.00)	(1,200,000.00)	-	-
010001-0002	Interest	-	-	-	-	-	-
010001-0003	"Debt Proceeds from Previous Year"	-	-	-	-	-	(10,350,000.00)
TOTAL		-	-	(1,200,000.00)	(1,200,000.00)	-	(10,350,000.00)
TOTAL - FUND 302		-	-	(1,200,000.00)	(1,200,000.00)	-	(10,350,000.00)
REVENUES - FUND 303							
CDBG Grant							
CDBG Grant							

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
012010-0001	Revenues from Commonwealth	(146,682.28)	-	-	-	(5,975.00)	-
012010-0002	CDBG Grant Interest	(4.76)	-	-	-	(4.74)	-
TOTAL		(146,687.04)	-	-	-	(5,979.74)	-
TOTAL - FUND 303		(146,687.04)	-	-	-	(5,979.74)	-
REVENUES - FUND 399							
Courthouse Construction Bonds							
Bonds							
010001-0002	Interest	(18.47)	-	-	-	(3.30)	(49,710.00)
TOTAL		(18.47)	-	-	-	(3.30)	(49,710.00)
TOTAL - FUND 399		(18.47)	-	-	-	(3.30)	(49,710.00)
REVENUES - FUND 501							
Sewer Revenue							
Sewer Revenue							
010001-0003	Town of Marion - Sewer payment	(367,674.47)	(375,000.00)	-	(375,000.00)	(331,926.02)	(430,000.00)
010001-0004	Town of Chihowie- Sewer payment	(67,152.74)	(70,000.00)	-	(70,000.00)	(45,762.09)	(70,000.00)
010001-0005	Town of Saltville- Sewer payment	(51,585.15)	(58,500.00)	-	(58,500.00)	-	(58,500.00)
010001-0006	Thomas Bridge Payment	(115,473.41)	(120,000.00)	-	(120,000.00)	(91,838.69)	(120,000.00)
TOTAL		(601,885.77)	(623,500.00)	-	(623,500.00)	(469,526.80)	(678,500.00)
Water/Sewer Payments							
Water/Sewer Payments							
015001-0001	Water Payments	(1,384,064.27)	(1,573,609.00)	-	(1,573,609.00)	(1,121,544.24)	(1,674,058.00)
015001-0002	Sewer Payments	(249,517.55)	(252,000.00)	-	(252,000.00)	(194,623.91)	(264,000.00)
015001-0003	Penalty Payments	(13,795.26)	(15,000.00)	-	(15,000.00)	(8,229.54)	(15,000.00)
TOTAL		(1,647,377.08)	(1,840,609.00)	-	(1,840,609.00)	(1,324,397.69)	(1,953,058.00)
Connection Fees							
Connection Fees							
016100-0001	Connection Fees	(14,775.00)	(15,000.00)	-	(15,000.00)	(10,200.00)	(15,000.00)
TOTAL		(14,775.00)	(15,000.00)	-	(15,000.00)	(10,200.00)	(15,000.00)
Application Fees							

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
							4/1/2023
Application Fees							
016500-0001	Application Fee	(4,325.00)	(3,000.00)	-	(3,000.00)	(3,025.00)	(4,000.00)
016500-0002	Service Charges	(38,014.88)	(20,000.00)	-	(20,000.00)	(17,707.76)	(22,000.00)
016500-0003	A/R Deposits	-	-	-	-	-	-
TOTAL		(42,339.88)	(23,000.00)	-	(23,000.00)	(20,732.76)	(26,000.00)
Miscellaneous							
Miscellaneous							
019010-0001	Miscellaneous	(25.00)	(100.00)	(4,228.00)	(4,328.00)	(193.14)	(100.00)
019010-0002	Return Check	(500.00)	(800.00)	-	(800.00)	(250.00)	(800.00)
019010-0003	Transfer from General Fun	-	-	-	-	-	-
	Misc. Grant/Loan Funding	-	-	-	-	-	(1,000,000.00)
TOTAL		(525.00)	(900.00)	(4,228.00)	(5,128.00)	(443.14)	(1,000,900.00)
Utility Deposits							
Utility Deposits							
020000-0001	Deposit Residential	-	-	-	-	(2,900.00)	-
020000-0002	Deposit Commercial	-	-	-	-	(100.00)	-
020000-0003	Deposit Industrial	-	-	-	-	-	-
TOTAL		-	-	-	-	(3,000.00)	-
TOTAL - FUND 501		(2,306,902.73)	(2,503,009.00)	(4,228.00)	(2,507,237.00)	(1,828,300.39)	(3,673,458.00)
REVENUES - FUND 502							
Capital Project Revenue							
Capital Project Revenue							
010000-0001	PROJECT REIMBURSEMENT	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
Grant Revenues for Projects							
Grant Revenues							
012010-0064	E39	-	-	-	-	-	-
012010-0067	VDH Konnarock	-	-	-	-	-	-
012010-0070	Groseclose EPA	-	-	-	-	-	-
012010-0141	SERCAP/MRPDC Grants	-	-	-	-	-	-
012010-0142	RD-Adwolfe Sewer PER	-	-	-	-	-	-
012010-0143	MRPDC-Atkins Source TA	(15,000.00)	-	-	-	-	-
012010-0144	MRPDC-Ebenezer Well	-	-	-	-	-	-

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget	
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24	
							4/1/2023	
012010-0145	WWCF	-	-	-	-	-	-	
012010-0146	Back of the Dragon Proj-Tobacco	-	-	-	-	-	-	
012010-0147	Back of the Dragon Proj-VDOT	(176,351.22)	-	-	-	-	-	
012010-0148	Mt. Rogers Planning District - Water	(46,315.00)	-	-	-	-	-	
012010-0149	Mt. Rogers Planning District - Sewer	-	-	-	-	-	-	
012010-0150	Reimbursement Adwolfe Ins.	-	-	-	-	-	-	
012010-0151	USDA Rural Development Planning Grant	-	-	-	-	-	-	
012010-0152	SSES DEQ Grant	-	-	-	-	-	-	
012010-0153	MRPDC-Rt 16 Sewer	-	-	-	-	-	-	
* 012010-_____	Broadband Grant (transfer from Fund 001)	-	-	-	-	-	-	
TOTAL		(237,666.22)	-	-	-	-	-	
Transfers from Project Funds								
Transfers from Project Funds								
012020-0001	Reimbursements From Project Funds	(371,650.99)	(4,645,141.00)	1,803,400.00	(2,841,741.00)	-	-	
012210-0001	Local Funds Transfer	-	-	-	-	(883,028.45)	-	
TOTAL		(371,650.99)	(4,645,141.00)	1,803,400.00	(2,841,741.00)	(883,028.45)	-	
TOTAL - FUND 502		(609,317.21)	(4,645,141.00)	1,803,400.00	(2,841,741.00)	(883,028.45)	-	
REVENUES - FUND 505								
Transfer Station Construction								
Bonds								
010001-0001	Construction Funds	(2,750,966.71)	-	(2,755,000.00)	(2,755,000.00)	-	-	
010001-0002	Interest	(28.64)	-	-	-	(248.73)	-	
	"Debt Proceeds from Previous Year"						(2,750,000.00)	
TOTAL		(2,750,995.35)	-	(2,755,000.00)	(2,755,000.00)	(248.73)	(2,750,000.00)	
TOTAL - FUND 505		(2,750,995.35)	-	(2,755,000.00)	(2,755,000.00)	(248.73)	(2,750,000.00)	
REVENUES - FUND 734								
Special Welfare SSI Revenues								
Special Welfare SSI Revenues								
010000-0001	Receipts for SS & SSI Payments	(174.00)	(2,500.00)	-	(2,500.00)	(6,779.00)	(2,500.00)	
010000-0002	Interest	(0.12)	-	-	-	(0.13)	-	

REVENUE WORKSHEET
FY23/24

	Actual 2021/22	Budget 2022/23	Amendments 2022/23	Revised Budget 2022/23	Actual 2022/23	Budget 2023/24
4/1/2023						
TOTAL	(174.12)	(2,500.00)	-	(2,500.00)	(6,779.13)	(2,500.00)
TOTAL - FUND 734	(174.12)	(2,500.00)	-	(2,500.00)	(6,779.13)	(2,500.00)
REVENUES - FUND 735						
Special Welfare Collections						
Special Welfare Collections						
036010-0001 Special Welfare Collections	(62,052.44)	(70,000.00)	-	(70,000.00)	(60,021.90)	(70,000.00)
036010-0002 Interest on CD'S	(807.68)	(600.00)	-	(600.00)	(509.22)	(600.00)
036010-0003 Interest on Bank Account	(13.57)	(10.00)	-	(10.00)	(8.99)	(10.00)
TOTAL	(62,873.69)	(70,610.00)	-	(70,610.00)	(60,540.11)	(70,610.00)
TOTAL - FUND 735	(62,873.69)	(70,610.00)	-	(70,610.00)	(60,540.11)	(70,610.00)
REVENUES - FUND 737						
Comm. Atty. Drug Asset						
Comm. Atty. Drug Asset						
010001-0001 State / Local Funds	(10,909.79)	(50,000.00)	-	(50,000.00)	(3,559.01)	(50,000.00)
010001-0002 Interest	(4.23)	-	-	-	(3.19)	-
TOTAL	(10,914.02)	(50,000.00)	-	(50,000.00)	(3,562.20)	(50,000.00)
TOTAL - FUND 737	(10,914.02)	(50,000.00)	-	(50,000.00)	(3,562.20)	(50,000.00)
REVENUES - FUND 738						
Sheriff Restitution						
Sheriff Restitution						
010001-0001 State / Local Funds	(6,466.32)	(10,000.00)	-	(10,000.00)	(4,089.46)	(10,000.00)
010001-0002 Interest	(1.90)	-	-	-	(1.63)	-
TOTAL	(6,468.22)	(10,000.00)	-	(10,000.00)	(4,091.09)	(10,000.00)

**REVENUE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
						4/1/2023	
TOTAL - FUND 738		(6,468.22)	(10,000.00)	-	(10,000.00)	(4,091.09)	(10,000.00)
REVENUES - FUND 739							
Sheriff DARE Revenue							
DARE Revenue							
010000-0001	DARE Collections	(8,379.21)	(10,000.00)	-	(10,000.00)	(2,839.18)	(10,000.00)
010000-0002	Interest	-	-	-	-	-	-
010000-0003	DARE Fund Balance	-	-	-	-	-	-
TOTAL		(8,379.21)	(10,000.00)	-	(10,000.00)	(2,839.18)	(10,000.00)
TOTAL - FUND 739		(8,379.21)	(10,000.00)	-	(10,000.00)	(2,839.18)	(10,000.00)
REVENUES - FUND 740							
Sheriff DMV Revenue							
DMV Highway Safety Revenue							
010000-0001	Grant Funding	(7,612.16)	(25,000.00)	-	(25,000.00)	(13,612.89)	(25,000.00)
010000-0002	Interest	-	-	-	-	-	-
010000-0003	DMV Fund Balance	-	-	-	-	-	-
TOTAL		(7,612.16)	(25,000.00)	-	(25,000.00)	(13,612.89)	(25,000.00)
TOTAL - FUND 740		(7,612.16)	(25,000.00)	-	(25,000.00)	(13,612.89)	(25,000.00)
REVENUES - FUND 742							
Courthouse Security Revenue							
Courthouse Security							
010000-0001	Money from Courts	(158,423.43)	(303,234.00)	-	(303,234.00)	(135,459.22)	(303,234.00)
010000-0002	Interest	(9.41)	-	-	-	(4.11)	-
010000-0003	Use of Fund Balance	-	-	-	-	-	-
TOTAL		(158,432.84)	(303,234.00)	-	(303,234.00)	(135,463.33)	(303,234.00)
TOTAL - FUND 742		(158,432.84)	(303,234.00)	-	(303,234.00)	(135,463.33)	(303,234.00)

**REVENUE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
4/1/2023							
REVENUES - FUND 743							
Asset Forfeiture							
Asset Forfeiture							
010000-0001	Locals Funds	(21,862.00)	(125,000.00)	-	(125,000.00)	(35,338.00)	(125,000.00)
010000-0002	Interest	-	-	-	-	-	-
TOTAL		(21,862.00)	(125,000.00)	-	(125,000.00)	(35,338.00)	(125,000.00)
TOTAL - FUND 743		(21,862.00)	(125,000.00)	-	(125,000.00)	(35,338.00)	(125,000.00)
REVENUES - FUND 744							
Police Activity Revenue							
Police Activity Revenue							
010000-0001	Court Fines	(382,459.64)	(621,012.00)	-	(621,012.00)	(287,949.78)	(564,835.00)
010000-0003	Use of Fund Balance	-	-	-	-	-	-
010000-0004	SRO School Board Reimbursement	(134,538.47)	(132,000.00)	-	(132,000.00)	(99,923.26)	(132,000.00)
010000-0005	State & Federal Grants	-	-	-	-	-	-
010000-0006	Other Revenue	(3,751.00)	-	-	-	(900.00)	-
010000-0007	VDOT Part-Time Payroll	(35,870.00)	-	-	-	(22,410.00)	-
010000-0008	Restitutions Order by Court	(488.98)	-	-	-	(3,121.56)	-
010000-0009	Special Investigator Salary Reimbursement	-	-	-	-	-	-
010000-0010	Virginia DCJS	(1,471.00)	-	-	-	(3,272.45)	-
010000-0011	Federal Overtime - Task Force	(2,944.98)	-	-	-	(1,116.00)	-
TOTAL		(561,524.07)	(753,012.00)	-	(753,012.00)	(418,693.05)	(696,835.00)
TOTAL - FUND 744		(561,524.07)	(753,012.00)	-	(753,012.00)	(418,693.05)	(696,835.00)
REVENUES - FUND 746							
Sheriff Federal Drug Asset Revenue							
Sheriff Federal Drug Asset Revenue							
010001-0001	Federal Money	2,170.00	(60,000.00)	-	(60,000.00)	(5,981.04)	(60,000.00)
010001-0002	Interest	(5.54)	-	-	-	(3.02)	-

**REVENUE WORKSHEET
FY23/24**

	Actual 2021/22	Budget 2022/23	Amendments 2022/23	Revised Budget 2022/23	Actual 2022/23	Budget 2023/24
4/1/2023						
TOTAL	2,164.46	(60,000.00)	-	(60,000.00)	(5,984.06)	(60,000.00)
TOTAL - FUND 746	2,164.46	(60,000.00)	-	(60,000.00)	(5,984.06)	(60,000.00)
REVENUES - FUND 747						
Sheriff State Drug Asset Revenue						
Sheriff State Drug Asset Revenue						
010001-0001 State Money	(25,193.07)	(30,000.00)	-	(30,000.00)	(9,799.28)	(30,000.00)
010001-0002 Interest	(4.51)	-	-	-	(6.48)	-
TOTAL	(25,197.58)	(30,000.00)	-	(30,000.00)	(9,805.76)	(30,000.00)
TOTAL - FUND 747	(25,197.58)	(30,000.00)	-	(30,000.00)	(9,805.76)	(30,000.00)
REVENUES - FUND 748						
E-Summons Fee - Revenue from Courts						
Revenue						
010001-0001 Money Collected In Court	(21,229.94)	(60,000.00)	-	(60,000.00)	(16,859.69)	(30,000.00)
010001-0002 Interest	-	-	-	-	-	-
010001-0003 Money Collected In County	(2,914.14)	-	-	-	(2,281.44)	-
TOTAL	(24,144.08)	(60,000.00)	-	(60,000.00)	(19,141.13)	(30,000.00)
TOTAL - FUND 748	(24,144.08)	(60,000.00)	-	(60,000.00)	(19,141.13)	(30,000.00)
REVENUES - FUND 749						
Recovery Court						
Recovery Court						
010000-0001 Recovery Court	(121,212.14)	(170,190.00)	-	(170,190.00)	(100,658.19)	(165,675.00)
010000-0002 Comm. Attorney Match	-	-	-	-	-	-
TOTAL	(121,212.14)	(170,190.00)	-	(170,190.00)	(100,658.19)	(165,675.00)
Client Fees						

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
		4/1/2023					
100001-0001	Client Fees	(5,415.00)	(7,400.00)	-	(7,400.00)	(5,045.00)	(7,890.00)
TOTAL		(5,415.00)	(7,400.00)	-	(7,400.00)	(5,045.00)	(7,890.00)
TOTAL - FUND 749		(126,627.14)	(177,590.00)	-	(177,590.00)	(105,703.19)	(173,565.00)
REVENUES - FUND 760							
Federal Money							
Federal Money							
010000-0001	Federal Money	(2,170.00)	-	-	-	-	-
010000-0002	Interest	(0.11)	-	-	-	-	-
010000-0003	Comm. Attorney	-	(20,000.00)	-	(20,000.00)	-	(20,000.00)
010000-0004	Sheriff	-	-	-	-	-	-
010000-0005	Town of Chilhowie	-	-	-	-	-	-
010000-0006	Town of Marion	-	-	-	-	-	-
010000-0007	Town of Saltville	-	-	-	-	-	-
TOTAL		(2,170.11)	(20,000.00)	-	(20,000.00)	-	(20,000.00)
TOTAL - FUND 760		(2,170.11)	(20,000.00)	-	(20,000.00)	-	(20,000.00)
REVENUES - FUND 761							
Federal Money from Commonwealth							
Federal Money from Commonwealth							
010000-0001	Federal Money From Comm.	-	-	-	-	-	-
010000-0002	Interest	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
TOTAL - FUND 761		-	-	-	-	-	-
REVENUES - FUND 770							
Collections from Circuit Court							
Collections from Circuit Court							

REVENUE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Budget
		2021/22	2022/23	2022/23	2022/23	2022/23	2023/24
		4/1/2023					
010000-0001	Collections from Circuit	-	(5,000.00)	-	(5,000.00)	(529.68)	(5,000.00)
010000-0002	Interest	-	-	-	-	-	-
TOTAL		-	(5,000.00)	-	(5,000.00)	(529.68)	(5,000.00)
TOTAL - FUND 770		-	(5,000.00)	-	(5,000.00)	(529.68)	(5,000.00)
REVENUES - FUND 775							
CARES Act Funding							
CARES Act Funding							
010000-0002	Interest	(221.96)	-	-	-	-	-
010001-0001	Revenues from Commonwealth	-	-	-	-	-	-
010001-0002	Revenues from Commonwealth - Broadband	-	-	-	-	-	-
010001-0003	Revenues from Commonwealth - Utility Relief	(175,148.27)	-	-	-	-	-
010001-0004	Revenues from Federal - ARPA Funding	-	-	-	-	-	-
TOTAL		(175,370.23)	-	-	-	-	-
TOTAL - FUND 775		(175,370.23)	-	-	-	-	-
REVENUES - FUND 777							
APRA Funds							
APRA Funds							
010001-0001	Revenues from Federal - ARPA Funding	(2,923,674.50)	(5,847,350.00)	-	(5,847,350.00)	(2,923,674.50)	(4,350,862.00)
010001-0002	PILT Subsidy Funding - ARPA	-	-	-	-	-	-
TOTAL		(2,923,674.50)	(5,847,350.00)	-	(5,847,350.00)	(2,923,674.50)	(4,350,862.00)
TOTAL - FUND 777		(2,923,674.50)	(5,847,350.00)	-	(5,847,350.00)	(2,923,674.50)	(4,350,862.00)
TOTAL - COUNTY REVENUES		(101,749,783.91)	(106,723,018.00)	(14,323,004.00)	(121,046,022.00)	(84,845,428.02)	(132,444,641.00)

Appendix C:

*FY24 – BUDGET
County Expenditures*

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
EXPENDITURES - FUND 001								
Board of Supervisors								
011010-1001	Salaries & Wages	51,799.80	51,800.00	-	51,800.00	38,849.85	51,800.00	51,800.00
011010-2001	FICA Insurance	3,963.12	3,963.00	-	3,963.00	2,972.34	3,963.00	3,963.00
011010-2009	Unemployment Payment	1,101.00	5,000.00	-	5,000.00	-	5,000.00	5,000.00
011010-2011	Workmans Compensation Ins.	63.00	63.00	-	63.00	63.00	63.00	63.00
011010-3002	Professional Services-Other	1,750.00	500.00	-	500.00	1,750.00	500.00	500.00
011010-3003	Accounting & Auditing	90,490.00	95,000.00	-	95,000.00	99,384.00	95,000.00	95,000.00
011010-3007	Advertising	27,361.28	15,000.00	-	15,000.00	30,082.85	30,000.00	30,000.00
011010-5203	Telecommunications	30,573.72	30,000.00	-	30,000.00	28,285.08	112,356.00	112,356.00
011010-5308	General Liability Ins.	146,570.94	150,000.00	-	150,000.00	148,978.00	165,000.00	165,000.00
011010-5401	Office Supplies	2,874.04	1,500.00	-	1,500.00	1,615.54	1,500.00	1,500.00
011010-5501	Travel (Mileage)	171.68	800.00	-	800.00	-	800.00	800.00
011010-5503	Travel (Subsist. & Lodging)	2,095.17	2,700.00	-	2,700.00	2,875.96	2,700.00	2,700.00
011010-5504	Travel (Conven. & Education)	1,420.00	2,000.00	-	2,000.00	2,029.11	2,000.00	2,000.00
011010-5801	Dues & Association Memberships	8,460.00	10,228.00	-	10,228.00	8,449.00	10,228.00	10,228.00
011010-6007	Codifying County Code	2,567.06	3,000.00	-	3,000.00	4,094.52	5,000.00	5,000.00
011010-7006	Mt. Rogers Planning Dist.	22,672.92	23,410.00	-	23,410.00	17,557.47	25,073.00	25,073.00
011010-8100	Court Appointed Atty. Fee	8,444.70	15,000.00	-	15,000.00	6,772.59	15,000.00	15,000.00
011010-8888	Supplemental Appropriations	64,355.68	158,523.00	-	158,523.00	158,907.51	350,000.00	204,531.00
011010-8888-1	<i>School Funding Placeholder - Gov vs House bud.</i>	-	99,958.00	(99,958.00)	-	-	-	-
011010-8900	Insurance Recoveries	165,424.38	50,000.00	-	50,000.00	44,750.98	50,000.00	50,000.00
011010-9004	VML/VACO APCo Assessment	1,439.00	1,283.00	-	1,283.00	-	1,283.00	1,283.00
011010-9008	Courthouse Emergency Funds	137,531.46	-	-	-	-	49,710.00	49,710.00
011010-8888-001	<i>PILT Subsidy Funding</i>	-	-	242,900.00	242,900.00	47,274.00	242,900.00	242,900.00
011010-8887-1	Litter Control Grant	8,022.46	9,000.00	-	9,000.00	-	9,000.00	9,000.00
011010-8888-2	Drug Testing (Employees)	520.90	1,000.00	-	1,000.00	1,678.94	1,000.00	1,000.00
011010-8887-3	VIAA/MRRP - General Contribution	98,109.96	99,600.00	-	99,600.00	74,700.00	59,600.00	59,600.00
011010-8887-3	VIAA/MRRP - Economic Devt Contract	-	-	-	-	-	25,000.00	25,000.00
011010-8887-3	VIAA/MRRP - PRIFA Contract	-	-	-	-	-	15,000.00	15,000.00
011010-8888-4	Smyth-Wythe Airport	40,210.92	40,211.00	-	40,211.00	30,158.19	100,155.00	44,232.00
011010-8888-45	Airport Taxes to Wythe Co	27,963.37	2,000.00	-	2,000.00	-	2,000.00	2,000.00
011010-8888-50	Line of Credit Repayment	-	-	-	-	-	-	-
011010-8888-60	Unassigned Fund Balance	-	5,000.00	-	5,000.00	-	5,000.00	5,000.00
011010-8888-70	Line of Duty Funding	90,871.00	95,000.00	-	95,000.00	97,007.75	98,000.00	98,000.00
011010-8888-61	Board Miscellaneous Funding	-	35,000.00	-	35,000.00	-	35,000.00	35,000.00
011010-8888-93	Evergreen/Green Acres Drive	-	-	-	-	-	124,033.00	124,033.00
011010-9000	Capital Outlay	-	-	80,000.00	80,000.00	-	-	-
TOTAL		1,036,827.56	1,006,539.00	222,942.00	1,229,481.00	848,236.68	1,693,664.00	1,492,272.00
BOARD OF SUPERVISORS TOTAL		1,036,827.56	1,006,539.00	222,942.00	1,229,481.00	848,236.68	1,693,664.00	1,492,272.00
County Administration								
012010-1001	Salaries & Wages	300,612.25	313,612.00	-	313,612.00	277,253.72	306,772.00	303,772.00
012010-2001	FICA Insurance	22,566.13	22,985.00	-	22,985.00	20,819.95	23,468.00	23,468.00
012010-2002	Retirement - VRS	26,586.90	30,953.00	-	30,953.00	28,489.44	32,261.00	32,261.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
012010-2005	Hospital/Medical Plans	28,554.25	23,130.00	-	23,130.00	24,995.35	40,841.00	40,841.00
012010-2006	Group Ins. Plans	4,390.58	4,175.00	-	4,175.00	3,989.58	4,071.00	4,071.00
012010-2011	Workmans Compensation Ins.	315.00	325.00	-	325.00	315.00	360.00	360.00
012010-3005	Services Contracts-Maint.	5,629.77	4,000.00	-	4,000.00	7,068.25	6,000.00	6,000.00
012010-5201	Postal Services	3,521.57	3,500.00	-	3,500.00	2,633.44	3,500.00	3,500.00
012010-5203	Telecommunications	-	750.00	-	750.00	77.13	-	-
012010-5401	Office Supplies	4,058.47	3,000.00	-	3,000.00	2,886.63	3,000.00	3,000.00
012010-5408	Vehicle & Powered Equip.	1,159.21	500.00	-	500.00	2,541.04	3,500.00	3,500.00
012010-5411	Books & Subscriptions	-	300.00	-	300.00	-	300.00	300.00
012010-5501	Travel (Mileage)	1,707.43	2,500.00	-	2,500.00	265.58	500.00	500.00
012010-5503	Travel (Subsist. & Lodging)	2,455.89	2,000.00	-	2,000.00	2,501.66	2,000.00	2,000.00
012010-5504	Travel (Conven. & Education)	1,130.00	1,200.00	-	1,200.00	1,179.00	1,200.00	1,200.00
012010-5801	Dues & Association Memberships	1,590.00	1,600.00	-	1,600.00	2,281.61	2,300.00	2,300.00
TOTAL		404,277.45	414,530.00	-	414,530.00	377,297.38	430,073.00	427,073.00
County Attorney								
012040-1001	Salaries & Wages	-	-	-	-	-	-	-
012040-2001	FICA Insurance	-	-	-	-	-	-	-
012040-2002	Retirement - VRS	-	-	-	-	-	-	-
012040-2005	Hospital/Medical Cost	-	-	-	-	-	-	-
012040-2006	Group Insurance Cost	-	-	-	-	-	-	-
012040-2011	Workmans Compensation Ins.	-	-	-	-	-	-	-
012040-3002	Professional Service & Fees	81,490.50	100,000.00	-	100,000.00	43,120.00	100,000.00	100,000.00
012040-5606	Recording & Filing Fees	-	-	-	-	-	-	-
TOTAL		81,490.50	100,000.00	-	100,000.00	43,120.00	100,000.00	100,000.00
Commissioner of Revenue								
012090-1001	Salaries & Wages	215,811.64	225,222.00	47,778.00	273,000.00	192,326.89	274,144.00	269,144.00
012090-1003	Part-time Salaries & Wage	3,336.50	10,000.00	(2,600.00)	7,400.00	-	20,000.00	10,000.00
012090-2001	FICA Insurance	16,443.93	17,995.00	-	17,995.00	14,318.98	22,502.00	22,502.00
012090-2002	Retirement - VRS	19,035.84	23,919.00	-	23,919.00	19,850.07	28,583.00	28,583.00
012090-2005	Hospital/Medical Plans	30,223.80	33,091.00	-	33,091.00	31,374.70	47,288.00	47,288.00
012090-2006	Group Insurance Plans	3,042.36	3,018.00	-	3,018.00	2,744.47	3,607.00	3,607.00
012090-2011	Workmans Compensation Ins.	1,077.00	1,100.00	-	1,100.00	1,077.00	1,210.00	1,210.00
012090-3006	Printing & Binding	914.37	950.00	-	950.00	921.32	950.00	950.00
012090-3007	Advertising	-	200.00	-	200.00	301.00	1,000.00	1,000.00
012090-4001	Data Processing	1,094.75	2,000.00	-	2,000.00	1,556.85	6,000.00	3,500.00
012090-5201	Postal Services	2,048.30	2,000.00	-	2,000.00	1,300.11	6,000.00	4,500.00
012090-5401	Office Supplies	1,745.07	2,000.00	-	2,000.00	1,201.45	4,000.00	2,500.00
012090-5501	Travel (Mileage)	396.11	1,000.00	-	1,000.00	483.28	2,000.00	1,000.00
012090-5503	Travel (Subsist. & Lodging)	-	750.00	-	750.00	373.88	1,200.00	1,200.00
012090-5504	Travel (Conven. & Education)	560.00	1,000.00	-	1,000.00	810.00	2,000.00	2,000.00
012090-5801	Dues & Association Memberships	825.00	850.00	-	850.00	110.00	900.00	900.00
012090-5803	Refunds	11,854.89	7,000.00	-	7,000.00	6,338.37	7,000.00	7,000.00
012090-5804	Assessment of Building Permits	9,600.00	10,000.00	-	10,000.00	9,240.00	15,000.00	13,500.00
012090-5805	Professional Serv. (NADA)	7,036.17	3,500.00	-	3,500.00	388.00	4,000.00	4,000.00
012090-9002	Computer Software	4,500.00	4,500.00	-	4,500.00	4,500.00	4,500.00	4,500.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
TOTAL		329,545.73	350,095.00	45,178.00	395,273.00	289,216.37	451,884.00	428,884.00
Assessor								
012100-1001	Salaries & Wages	-	-	-	-	-	-	-
012100-2001	FICA Insurance	-	-	-	-	-	-	-
012100-3002-1	Professional Services-Reassessment	-	-	350,000.00	350,000.00	160,601.24	300,000.00	200,000.00
TOTAL		-	-	350,000.00	350,000.00	160,601.24	300,000.00	200,000.00
Treasurer								
012130-1001	Salaries & Wages	213,724.74	237,962.00	-	237,962.00	188,884.27	265,358.00	260,358.00
012130-1003	Part-time Salaries & Wage	4,903.42	14,718.00	-	14,718.00	3,791.84	15,000.00	10,000.00
012130-2001	FICA Insurance	16,098.79	19,330.00	-	19,330.00	14,257.84	21,447.00	21,447.00
012130-2002	Retirement - VRS	18,945.78	25,272.00	-	25,272.00	19,484.46	27,650.00	27,650.00
012130-2005	Hospital/Medical Plans	25,625.21	32,130.00	-	32,130.00	20,513.25	30,058.00	30,058.00
012130-2006	Group Insurance Plans	3,259.10	3,189.00	-	3,189.00	2,852.58	3,489.00	3,489.00
012130-2011	Workmans Compensation Ins.	210.00	225.00	-	225.00	210.00	247.00	247.00
012130-3005	Services Contracts-Maint.	-	200.00	-	200.00	-	200.00	200.00
012130-3006	Printing & Binding	11,711.08	18,500.00	-	18,500.00	8,009.87	18,500.00	18,500.00
012130-3007	Advertising	400.00	400.00	-	400.00	-	400.00	400.00
012130-3026	Credit/Debit Card Charges	20,141.61	20,000.00	-	20,000.00	22,658.20	30,000.00	30,000.00
012130-3028	DMV Stop Charges	3,125.00	5,000.00	5,000.00	10,000.00	7,000.00	10,000.00	10,000.00
012130-5201	Postal Services	20,784.83	28,000.00	-	28,000.00	23,628.11	30,000.00	30,000.00
012130-5401	Office Supplies	2,284.09	8,000.00	-	8,000.00	2,246.87	10,000.00	8,000.00
012130-5503	Travel (Subsist & Lodging)	1,518.05	2,400.00	-	2,400.00	230.04	3,000.00	2,400.00
012130-5504	Travel (Convention & Education)	855.00	2,000.00	-	2,000.00	480.00	3,000.00	2,000.00
012130-5801	Dues & Association Memberships	465.00	450.00	-	450.00	450.00	450.00	450.00
012130-8001	Lease/Rent of Equipment	4,833.37	10,500.00	-	10,500.00	3,913.84	10,500.00	10,500.00
012130-9005	Specific Use	15,821.91	27,000.00	-	27,000.00	18,601.09	28,000.00	28,000.00
012130-9006	Destroy Documents	105.00	105.00	-	105.00	105.00	105.00	105.00
TOTAL		364,811.98	455,381.00	5,000.00	460,381.00	337,317.26	507,404.00	493,804.00
Accounting & Finance Department								
012150-1001	Salaries & Wages	43,591.42	85,203.00	-	85,203.00	35,133.62	98,550.00	95,550.00
012150-2001	FICA Insurance	3,203.86	6,518.00	-	6,518.00	2,590.78	7,539.00	7,539.00
012150-2002	Retirement - VRS	3,835.80	8,793.00	-	8,793.00	3,616.20	10,147.00	10,147.00
012150-2005	Hospital/Medical Cost	5,476.80	32,130.00	-	32,130.00	4,384.80	12,850.00	12,850.00
012150-2006	Group Insurance Cost	804.12	1,142.00	-	1,142.00	581.94	1,280.00	1,280.00
012150-2011	Workmans Compensation Ins.	200.00	210.00	-	210.00	200.00	210.00	210.00
012150-3007	Advertising	500.00	500.00	-	500.00	1,638.00	500.00	500.00
012150-5201	Postal Services	941.21	1,500.00	-	1,500.00	396.23	1,500.00	500.00
012150-5401	Office Supplies	1,498.55	1,000.00	-	1,000.00	264.81	1,000.00	500.00
012150-5501	Travel (Mileage)	-	250.00	-	250.00	-	250.00	100.00
012150-5503	Travel (Subsist. & Lodging)	-	500.00	-	500.00	-	500.00	250.00
012150-5504	Travel (Conven. & Education)	-	500.00	-	500.00	-	500.00	250.00
012150-5801	Dues & Subscriptions	-	500.00	-	500.00	-	500.00	100.00
012150-9000	Capital Outlay	-	2,500.00	-	2,500.00	2,878.99	2,500.00	-
012150-9004	Office Equipment/Furnishings	-	5,000.00	-	5,000.00	5,676.16	-	-
012150-9005	Specific Use	-	-	-	-	-	-	-

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
TOTAL		60,051.76	146,246.00	-	146,246.00	57,361.53	137,826.00	129,776.00
Information Systems								
012200-1001	Salaries & Wages	178,875.30	186,114.00	100,098.00	286,212.00	178,512.39	309,464.00	305,464.00
012200-2001	FICA Insurance	12,953.60	15,655.00	-	15,655.00	12,892.76	20,614.00	20,614.00
012200-2002	Retirement - VRS	15,793.20	17,745.00	-	17,745.00	18,155.02	28,192.00	28,192.00
012200-2005	Hospital/Medical Plans	37,513.92	53,125.00	-	53,125.00	36,933.60	58,060.00	58,060.00
012200-2006	Group Ins. Plans	2,752.20	3,097.00	-	3,097.00	2,753.25	3,557.00	3,557.00
012200-2011	Workmans Compensation Ins.	1,077.00	1,130.00	-	1,130.00	1,077.00	1,250.00	1,250.00
012200-3005	Services Contracts-Maint.	90,211.57	186,246.00	-	186,246.00	191,704.31	251,442.00	251,442.00
012200-5201	Postal Services	-	100.00	-	100.00	-	100.00	100.00
012200-5401	Office Supplies	6,727.03	11,000.00	-	11,000.00	5,069.01	12,687.00	11,000.00
012200-5408	Vehicle Power & Equipment	-	250.00	-	250.00	-	250.00	250.00
012200-5501	Travel (Mileage)	-	150.00	-	150.00	-	500.00	500.00
012200-5503	Travel (Subsist & Lodging)	-	75.00	-	75.00	67.26	75.00	75.00
012200-5504	Travel (Conven. & Education)	-	225.00	-	225.00	-	1,950.00	1,950.00
012200-5801	Dues & Association Member	25.00	500.00	-	500.00	-	500.00	500.00
012200-9000	Capital Outlay	119,999.02	-	-	-	-	-	-
012200-9001	Computer Hardware	111,194.38	138,256.00	18,000.00	156,256.00	66,234.10	242,995.00	233,233.00
012200-9002	Computer Software	8,000.00	8,000.00	-	8,000.00	4,486.60	8,000.00	8,000.00
012200-9003	Computer Software-Misc.	2,068.60	3,000.00	-	3,000.00	-	3,000.00	3,000.00
012200-5203-2	Telecommunications - DS3	6,203.04	7,068.00	-	7,068.00	9,142.90	10,385.00	10,385.00
012200-5203-3	Telecommunications - Fiber County	16,349.16	16,738.00	-	16,738.00	14,823.95	17,703.00	17,703.00
012200-5203-4	Telecommunications - Fiber Sheriff	14,400.00	14,431.00	-	14,431.00	5,146.59	17,703.00	17,703.00
TOTAL		624,143.02	662,905.00	118,098.00	781,003.00	546,998.74	988,427.00	972,978.00
ADMINISTRATION TOTAL		1,864,320.44	2,129,157.00	518,276.00	2,647,433.00	1,811,912.52	2,915,614.00	2,752,515.00
Registrar								
013020-1001	Salaries & Wages	119,396.84	124,223.00	-	124,223.00	95,158.94	132,442.00	130,442.00
013020-1003	Part-time Salaries & Wage	-	-	-	-	-	15,000.00	10,000.00
013020-2001	FICA Insurance	9,610.73	9,503.00	-	9,503.00	7,461.60	11,279.00	9,979.00
013020-2002	Retirement - VRS	10,541.76	12,820.00	-	12,820.00	9,857.94	13,853.00	13,853.00
013020-2005	Hospital/Medical Plans	20,149.20	22,060.00	-	22,060.00	20,299.42	29,030.00	29,030.00
013020-2006	Group Insurance Plans	1,585.32	1,665.00	-	1,665.00	1,243.82	1,748.00	1,748.00
013020-2011	Workmans Compensation Ins.	95.00	100.00	-	100.00	95.00	110.00	110.00
013020-3003	Voting Machine set-up	9,078.75	12,000.00	-	12,000.00	1,700.00	12,000.00	12,000.00
013020-3004	Repair Maint. Voting Machines	5,719.59	10,000.00	-	10,000.00	527.00	10,000.00	10,000.00
013020-3005	Service Contracts-Maint.	17.05	500.00	-	500.00	275.89	3,500.00	3,500.00
013020-3006	Printing Ballots & Strips	9,664.88	11,000.00	-	11,000.00	8,398.93	18,000.00	13,000.00
013020-3007	Advertising	-	700.00	-	700.00	281.00	2,100.00	1,000.00
013020-3008	Election Day Supplies	809.66	1,800.00	-	1,800.00	986.18	2,500.00	1,800.00
013020-5201	Postal Services	3,033.25	14,000.00	-	14,000.00	2,897.18	9,000.00	9,000.00
013020-5401	Office Supplies	1,039.89	1,500.00	-	1,500.00	869.71	2,500.00	1,500.00
013020-5501	Travel (Mileage)	303.42	1,200.00	-	1,200.00	-	1,200.00	1,200.00
013020-5503	Travel (Subsist & Lodging)	97.14	1,600.00	-	1,600.00	395.00	2,000.00	1,600.00
013020-5801	Dues & Assoc. Memberships	430.00	500.00	-	500.00	440.00	500.00	500.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
013020-9003	Capital Outlay	-	-	-	-	-	8,500.00	-
013020-9004	Purchase of Voting Machines	-	-	-	-	-	-	-
013020-9005	Electronic Pollbook Setup	-	5,000.00	-	5,000.00	5,000.00	-	-
013020-9006	Printer Supplies	549.83	1,200.00	-	1,200.00	125.67	-	-
013020-1003-1	Salaries - Electoral Board	9,291.96	10,266.00	-	10,266.00	6,504.00	10,266.00	10,266.00
013020-1003-2	Salaries - Officers of Election	17,670.00	25,000.00	-	25,000.00	12,095.00	50,000.00	35,000.00
013020-1003-3	Salaries - Machine Custodians	600.00	900.00	-	900.00	-	1,500.00	1,500.00
TOTAL		219,684.27	267,537.00	-	267,537.00	174,612.28	337,028.00	297,028.00
REGISTRAR TOTAL		219,684.27	267,537.00	-	267,537.00	174,612.28	337,028.00	297,028.00
Circuit Court								
021010-1001	Salaries & Wages	134,607.26	150,066.00	-	150,066.00	107,789.97	150,944.00	148,994.00
021010-1003	Part-Time Salaries and Wages	3,528.16	1,000.00	18,200.00	19,200.00	24,576.42	24,500.00	24,500.00
021010-1008	Jury Commission Members-Wages	-	-	-	-	-	-	-
021010-1009	Juror & Witnesses Wages	150.00	-	-	-	-	-	-
021010-2001	FICA Insurance	10,380.70	11,557.00	1,457.00	13,014.00	9,964.77	13,421.00	13,273.00
021010-2002	Retirement - VRS	11,393.16	15,487.00	-	15,487.00	11,298.48	15,818.00	15,818.00
021010-2005	Hospital/Medical Plans	12,767.76	22,060.00	-	22,060.00	8,769.60	12,850.00	12,850.00
021010-2006	Group Insurance Plans	1,824.74	2,011.00	-	2,011.00	1,553.31	1,996.00	1,996.00
021010-2011	Workmans Compensation Ins.	131.00	135.00	-	135.00	131.00	148.00	148.00
021010-3005	Services Contracts-Maint.	408.55	900.00	-	900.00	299.62	900.00	900.00
021010-5201	Postal Services	226.00	650.00	-	650.00	120.00	650.00	650.00
021010-5401	Office Supplies	519.75	900.00	-	900.00	241.05	900.00	900.00
021010-5411	Books & Subscriptions	743.50	750.00	-	750.00	743.50	750.00	750.00
021010-5501	Travel (Mileage)	32.03	500.00	-	500.00	75.00	500.00	500.00
021010-5801	Dues & Association Memberships	55.00	250.00	-	250.00	-	250.00	250.00
021010-5806	Research - Legal Clerk	-	2,000.00	-	2,000.00	-	2,000.00	2,000.00
021010-5401-001	Recovery Ct - Supplies VA Grant	-	-	21,690.00	21,690.00	10,165.85	34,600.00	34,600.00
TOTAL		176,767.61	208,266.00	41,347.00	249,613.00	175,728.57	260,227.00	258,129.00
General District Court								
021020-3005	Services Contracts - Maintenance	8,199.17	7,800.00	-	7,800.00	4,742.50	7,800.00	7,800.00
021020-5401	Office Supplies	91.08	280.00	-	280.00	-	280.00	280.00
021020-5503	Travel (Sub. & Lodging)	-	500.00	-	500.00	-	500.00	500.00
021020-5801	Dues & Association Memberships	-	150.00	-	150.00	50.00	150.00	150.00
021020-5806	Legal Research	85.75	200.00	-	200.00	-	200.00	200.00
021020-9004	Office Equipment/Furnishings	4,879.21	6,000.00	-	6,000.00	1,319.50	6,000.00	3,000.00
TOTAL		13,255.21	14,930.00	-	14,930.00	6,112.00	14,930.00	11,930.00
Juvenile & Domestic Relations								
021050-3005	Service Contracts Maintenance	1,290.85	2,000.00	-	2,000.00	950.22	2,000.00	2,000.00
021050-3009	Service From Other Gov. Entities (Juv. Det. Ctr)	148,176.00	155,064.00	-	155,064.00	129,220.00	110,976.00	110,976.00
021050-5504	Travel (Convention & Education)	300.00	300.00	-	300.00	-	300.00	300.00
021050-5505	Travel - CSU	-	100.00	-	100.00	-	-	-
021050-5801	Dues & Association Memberships	500.00	500.00	-	500.00	125.00	500.00	500.00
021050-5850	Lab Testing Subst. Abuse	-	800.00	-	800.00	5.36	-	-
021050-6850	Dues & Assoc - CSU	-	100.00	-	100.00	39.91	-	-

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
021050-9004	Office Equipment/Furnishings	1,000.00	1,000.00	-	1,000.00	-	1,000.00	1,000.00
021050-9006	Office Furn/Equip CSU	1,946.24	1,000.00	-	1,000.00	-	-	-
TOTAL		153,213.09	160,864.00	-	160,864.00	130,340.49	114,776.00	114,776.00
Clerk of the Circuit Court								
021060-1001	Salaries & Wages	360,770.56	379,658.00	-	379,658.00	305,208.95	424,782.00	417,782.00
021060-1003	Part Time	50,314.49	51,408.00	-	51,408.00	34,703.94	51,408.00	51,408.00
021060-1009	Juror & Witnesses Wages	10,020.00	12,000.00	10,000.00	22,000.00	13,680.00	12,000.00	12,000.00
021060-2001	FICA Insurance	30,395.53	33,895.00	-	33,895.00	24,876.43	36,429.00	36,429.00
021060-2002	Retirement - VRS	31,738.80	40,320.00	-	40,320.00	31,608.16	44,368.00	44,368.00
021060-2005	Hospital/Medical Plans	65,160.92	65,220.00	-	65,220.00	63,110.16	92,746.00	92,746.00
021060-2006	Group Insurance Plans	5,085.08	5,087.00	-	5,087.00	4,277.76	5,598.00	5,598.00
021060-2011	Workmans Compensation Ins.	319.00	330.00	-	330.00	319.00	363.00	363.00
021060-3002	Professional Services Other	2,729.05	3,000.00	-	3,000.00	650.00	3,000.00	3,000.00
021060-3005	Services Contracts-Maintenance	-	500.00	-	500.00	-	500.00	500.00
021060-3006	Printing And Binding	2,012.39	3,500.00	-	3,500.00	3,088.02	3,500.00	3,500.00
021060-5201	Postal Services	1,474.19	6,000.00	-	6,000.00	1,224.94	6,000.00	6,000.00
021060-5401	Office Supplies	4,692.90	5,000.00	-	5,000.00	2,385.30	5,000.00	5,000.00
021060-5402	Reimbursable Office Expenses	649.08	12,000.00	-	12,000.00	5,888.92	12,000.00	12,000.00
021060-5403	Coin Reimbursement	17,041.76	20,000.00	-	20,000.00	8,709.88	20,000.00	20,000.00
021060-5501	Travel (Mileage)	274.95	400.00	-	400.00	130.91	400.00	400.00
021060-5503	Travel (Subsist. & Lodging)	53.91	200.00	-	200.00	-	200.00	200.00
021060-5504	Travel (Conference & Education)	695.00	600.00	-	600.00	300.00	600.00	600.00
021060-5801	Dues & Association Memberships	520.00	700.00	-	700.00	325.00	700.00	700.00
021060-8888-1	Historical Projects - Clerk	93.12	200.00	-	200.00	50.00	200.00	200.00
021060-8888-70	Court Technology Trust Fund	-	30,000.00	-	30,000.00	5,320.00	30,000.00	30,000.00
021060-8888-71	Record Preservation Grant	12,956.00	18,000.00	52,000.00	70,000.00	51,437.00	50,000.00	50,000.00
021060-9005	Specific Use	-	200.00	-	200.00	-	200.00	200.00
TOTAL		596,996.73	688,218.00	62,000.00	750,218.00	557,294.37	799,994.00	792,994.00
Sheriff								
021070-1001	Salaries & Wages	2,005,507.19	1,930,580.00	175,000.00	2,105,580.00	1,643,621.92	2,171,242.00	1,984,924.00
021070-1002	County Funded Dispatchers	205,597.24	275,433.00	-	275,433.00	212,512.89	-	-
021070-1003	Part Time Salaries & Wages	21,443.84	28,990.00	-	28,990.00	22,832.84	30,000.00	30,000.00
021070-1004	County Funded Dispatchers PT	55,260.83	60,000.00	-	60,000.00	41,308.71	-	-
021070-1005	SRO Salaries & Wages	266,946.32	317,662.00	-	317,662.00	292,291.92	515,945.00	491,900.00
021070-2001	FICA Insurance	186,029.67	199,869.00	-	199,869.00	160,605.13	199,155.00	191,931.00
021070-2002	Retirement - VRS	211,844.38	260,443.00	-	260,443.00	222,036.82	285,379.26	263,260.00
021070-2005	Hospital/Medical Plans	557,757.66	487,481.00	-	487,481.00	450,872.21	151,553.00	151,553.00
021070-2006	Group Insurance Plans	33,818.46	33,817.00	-	33,817.00	29,880.14	34,483.00	33,218.00
021070-2011	Workmans Compensation Ins.	47,593.00	50,000.00	-	50,000.00	22,086.75	55,000.00	50,000.00
021070-3004	Repairs And Maintenance	6,123.39	3,000.00	-	3,000.00	2,524.87	3,000.00	3,000.00
021070-3005	Services Contracts-Maintenance	25,176.18	12,000.00	-	12,000.00	11,482.51	15,000.00	15,000.00
021070-3006	Sprinkler/Alarm System Inspection	2,571.00	2,600.00	-	2,600.00	2,938.69	1,000.00	1,000.00
021070-3007	Advertising	278.50	300.00	-	300.00	114.45	1,000.00	1,000.00
021070-3301	Litter Control	1,010.36	1,000.00	-	1,000.00	556.20	1,000.00	1,000.00
021070-5101	Electrical Service	27,877.59	30,000.00	-	30,000.00	29,511.14	30,000.00	30,000.00

**EXPENDITURE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
021070-5103	Water and Sewer Services	902.37	1,200.00	-	1,200.00	571.23	1,200.00	1,200.00
021070-5201	Postal Services	1,877.21	2,000.00	-	2,000.00	308.42	2,000.00	1,500.00
021070-5203	Telecommunications	45,650.87	48,000.00	-	48,000.00	35,739.28	50,000.00	50,000.00
021070-5401	Office Supplies	6,663.18	7,000.00	-	7,000.00	6,084.54	7,000.00	7,000.00
021070-5405	Janitorial and Housekeeping	2,499.48	3,500.00	-	3,500.00	3,170.15	4,000.00	4,000.00
021070-5406	Fuel	150,000.00	205,000.00	-	205,000.00	127,570.96	205,000.00	205,000.00
021070-5408	Vehicle & Powered Equipment	76,584.91	93,000.00	-	93,000.00	62,756.77	93,000.00	83,000.00
021070-5409	Ammunition	10,620.94	10,000.00	-	10,000.00	4,032.63	14,000.00	10,000.00
021070-5410	Uniforms & Wearing Apparel	10,044.67	15,000.00	-	15,000.00	8,489.37	20,000.00	20,000.00
021070-5411	Books And Subscriptions	188.82	200.00	-	200.00	139.00	200.00	200.00
021070-5503	Travel (Subsist. & Lodging)	13,596.03	15,000.00	-	15,000.00	8,962.09	15,000.00	15,000.00
021070-5504	Travel (Conference & Education)	18,759.00	15,000.00	-	15,000.00	6,435.45	15,000.00	15,000.00
021070-5505	Travel (Extradition Of Prisoners)	274.06	6,500.00	-	6,500.00	2,529.27	6,500.00	6,500.00
021070-5801	Dues & Association Memberships	30,562.00	35,000.00	-	35,000.00	30,914.00	38,000.00	38,000.00
021070-8888	Rural Crime Reduction Grant	-	-	73,452.00	73,452.00	-	-	-
* 021070-3004-1	Building Repair & Maint.	-	10,000.00	-	10,000.00	2,158.87	10,000.00	10,000.00
* 021070-3005-1	Contracts - Building only	-	11,000.00	-	11,000.00	6,821.88	13,000.00	13,000.00
021070-5402-1	Dog-Supplies, Food, Training	10,710.57	8,000.00	-	8,000.00	4,338.20	8,000.00	6,000.00
021070-5408-1	Patrol Vehicles	10,000.00	-	-	-	-	-	-
021070-5409-1	Less Lethal Ammunition	4,984.04	5,000.00	-	5,000.00	2,822.70	5,000.00	5,000.00
021070-5415-2	Drug And Substance Abuse	17,000.00	20,000.00	-	20,000.00	10,000.00	20,000.00	20,000.00
021070-8888-27	Information Systems/Maintenance	39,260.53	138,082.00	-	138,082.00	103,970.52	65,180.00	65,180.00
021070-5401-3	Neighborhood Watch Program	2,487.87	2,500.00	-	2,500.00	1,078.61	2,500.00	2,500.00
021070-5415-3	Drug Testing (Employees)	1,231.45	2,300.00	-	2,300.00	2,046.30	2,300.00	2,300.00
021070-8888-81	Meth Lab Cleanup Costs	3,228.41	10,000.00	-	10,000.00	3,401.90	10,000.00	10,000.00
021070-8888-82	Radio System	38,386.10	50,000.00	-	50,000.00	30,566.39	50,000.00	50,000.00
021070-8888-83	Local Match for Grants	-	5,000.00	-	5,000.00	-	5,000.00	5,000.00
021070-8888-84	OSHA - Equipment staff/vehicles	11,351.43	15,000.00	-	15,000.00	13,846.30	15,000.00	15,000.00
021070-8888-25	DMV Highway Safety Grant	-	-	-	-	-	-	-
* 021070-8888-85	Accreditation - DCJS	-	5,000.00	-	5,000.00	2,087.90	6,000.00	6,000.00
TOTAL		4,161,699.55	4,431,457.00	248,452.00	4,679,909.00	3,626,019.92	4,176,637.26	3,914,166.00
Law Library								
021080-5411	Books And Subscriptions	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
TOTAL		-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
Sheriff School Resource Officer Grant								
021090-1001	Salaries & Wages	102,620.88	143,669.00	58,087.00	201,756.00	100,427.76	189,220.00	185,220.00
021090-2001	FICA Insurance	7,137.64	10,991.00	-	10,991.00	7,115.50	14,475.00	14,170.00
021090-2002	Retirement - VRS	9,143.64	15,258.00	-	15,258.00	10,320.57	19,670.00	19,671.00
021090-2005	Hospital/Medical Plans	44,014.83	43,159.00	-	43,159.00	35,230.95	68,832.00	68,832.00
021090-2006	Group Insurance	1,375.20	1,925.00	-	1,925.00	1,302.33	2,482.00	2,482.00
021090-2011	Workmans Compensation Ins.	2,512.00	3,000.00	-	3,000.00	2,512.00	3,300.00	3,300.00
TOTAL		166,804.19	218,002.00	58,087.00	276,089.00	156,909.11	297,979.00	293,675.00
COURTS TOTAL		5,268,736.38	5,722,737.00	409,886.00	6,132,623.00	4,652,404.46	5,665,543.26	5,386,670.00

Commonwealth Attorney's Office

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
022010-1001	Salaries & Wages	565,099.44	594,015.00	-	594,015.00	446,718.16	634,332.00	626,332.00
022010-2001	FICA Insurance	42,194.59	45,442.00	-	45,442.00	33,548.20	48,526.00	47,915.00
022010-2002	Retirement - VRS	49,964.33	52,927.00	-	52,927.00	46,411.82	66,516.00	66,517.00
022010-2005	Hospital/Medical Plans	72,507.83	76,251.00	-	76,251.00	51,366.51	75,268.00	75,268.00
022010-2006	Group Insurance Plans	8,095.43	7,960.00	-	7,960.00	6,273.57	8,393.00	8,393.00
022010-2011	Workmans Compensation Ins.	634.00	700.00	-	700.00	634.00	770.00	770.00
022010-3005	Services Contracts-Maintenance	4,674.34	5,500.00	-	5,500.00	4,149.34	5,500.00	5,500.00
022010-5201	Postal Services	200.00	200.00	-	200.00	200.00	200.00	200.00
022010-5308	Reimbursed Office Supplies	5,308.79	5,944.00	-	5,944.00	4,057.53	5,944.00	5,944.00
022010-5401	Office Supplies	67.31	500.00	-	500.00	55.00	500.00	500.00
022010-5501	Travel - Mileage	1,170.01	1,500.00	-	1,500.00	415.47	1,500.00	1,500.00
022010-5505	Travel - (Subsist. & Lodging)	1,487.36	3,000.00	-	3,000.00	455.00	3,000.00	3,000.00
022010-5801	Dues & Association Memberships	3,356.00	3,500.00	-	3,500.00	1,371.00	3,500.00	3,500.00
022010-8888-48	Training	810.00	1,500.00	-	1,500.00	-	1,500.00	1,500.00
022010-8888-50	Reimbursed Training-CASC	4,499.80	25,000.00	-	25,000.00	-	25,000.00	25,000.00
TOTAL		760,069.23	823,939.00	-	823,939.00	595,655.60	880,449.00	871,839.00
Victim Witness Assistance Program								
022011-1001	Salaries & Wages	62,041.42	64,075.00	2,281.00	66,356.00	49,514.09	70,387.00	70,387.00
022011-1002	Part Time Salaries	11,117.82	16,500.00	-	16,500.00	12,481.18	17,200.00	17,200.00
022011-2001	FICA Insurance	5,565.70	6,613.00	-	6,613.00	4,722.34	6,701.00	6,701.00
022011-2002	Retirement - VRS	5,479.68	6,531.00	-	6,531.00	5,143.41	8,682.00	8,682.00
022011-2006	Group Insurance Plan	824.16	824.00	-	824.00	648.99	943.00	943.00
022011-2009	Unemployment Payment	-	345.00	-	345.00	-	345.00	345.00
022011-2011	Workmans Compensation Ins.	140.00	150.00	-	150.00	140.00	150.00	150.00
022011-3006	Brochures and Printing	2,304.64	2,750.00	-	2,750.00	2,363.33	2,750.00	2,750.00
022011-5201	Postal Services	194.00	200.00	-	200.00	200.00	100.00	100.00
022011-5203	Telephone	579.04	1,000.00	-	1,000.00	884.92	1,000.00	1,000.00
022011-5401	Office Supplies/Equipment	623.05	850.00	-	850.00	613.72	850.00	850.00
022011-5501	Travel - Mileage	276.64	1,108.00	-	1,108.00	159.50	1,108.00	1,108.00
022011-5503	Travel - Sub. & Lodging	37.80	2,577.00	-	2,577.00	44.65	2,577.00	2,577.00
022011-5504	Conferences and Registrations	330.00	950.00	-	950.00	290.00	950.00	950.00
TOTAL		89,513.95	104,473.00	2,281.00	106,754.00	77,206.13	113,743.00	113,743.00
COMMONWEALTH ATTORNEY TOTAL		849,583.18	928,412.00	2,281.00	930,693.00	672,861.73	994,192.00	985,582.00
Central Dispatch								
031030-5401	Office Supplies	3,128.20	4,000.00	-	4,000.00	2,510.84	4,000.00	4,000.00
TOTAL		3,128.20	4,000.00	-	4,000.00	2,510.84	4,000.00	4,000.00
E911/Dispatch								
031040-1001	Salaries & Wages	59,245.42	61,639.00	-	61,639.00	88,969.45	541,043.00	526,043.00
031040-1003	Part-Time Salaries & Wages	-	-	-	-	-	75,000.00	75,000.00
031040-2001	FICA Insurance	4,291.74	4,715.00	-	4,715.00	6,603.90	47,127.00	45,980.00
031040-2002	Retirement - VRS	5,676.06	6,546.00	-	6,546.00	7,880.45	55,866.00	55,866.00
031040-2005	Hospital/Medical Plan	14,671.61	16,065.00	-	16,065.00	12,544.35	72,966.00	72,966.00
031040-2006	Group Insurance Plan	853.68	826.00	-	826.00	1,395.39	7,049.00	7,049.00
031040-2011	Workmans Compensation Ins.	210.00	225.00	-	225.00	210.00	5,000.00	5,000.00

**EXPENDITURE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
031040-3005	Service Contracts-Maintenance	117,249.40	160,612.00	-	160,612.00	102,880.41	160,612.00	10,000.00
031040-5101	Radio Site Improvements	7,318.56	12,955.00	-	12,955.00	12,107.21	-	-
031040-5201	Postal Services	1.57	100.00	-	100.00	241.45	100.00	100.00
031040-5401	Office Supplies	440.00	500.00	-	500.00	405.56	1,000.00	1,000.00
031040-5501	Travel - Mileage	-	500.00	-	500.00	491.00	500.00	500.00
031040-5503	Travel (Subsist. & Lodging)	-	500.00	-	500.00	554.96	500.00	500.00
031040-5504	Reimbursed Travel	-	500.00	-	500.00	499.20	500.00	500.00
031040-5801	Dues & Association Memberships	235.00	500.00	-	500.00	-	500.00	500.00
* 031040-8888	PSAP-PEP Grant	-	3,000.00	-	3,000.00	1,103.00	-	-
031040-9000	Capital Outlay	6,604.94	-	-	-	-	-	-
031040-8788-24	Basic 911 Training	-	4,900.00	-	4,900.00	703.05	4,900.00	4,900.00
031040-8888-25	E-911 Signs	4,250.00	6,000.00	-	6,000.00	3,111.35	-	-
031040-8888-26	E-911 Mapping/Addressing	531.00	600.00	-	600.00	470.23	-	-
031040-8888-27	RSAF Grant for EMD Implementation	49,806.44	-	-	-	-	-	-
TOTAL		271,385.42	280,683.00	-	280,683.00	240,170.96	972,663.00	805,904.00
CENTRAL DISPATCH OPERATIONS TOTAL		274,513.62	284,683.00	-	284,683.00	242,681.80	976,663.00	809,904.00
Volunteer Fire Department								
032020-5408	Vehicle Maintenance	-	-	-	-	-	-	-
032020-5604-1	Contributions -Vol Fire Departments	-	-	-	-	-	60,000.00	60,000.00
032020-5604-2	Town of Marion Fire	75,000.00	100,000.00	-	100,000.00	74,999.97	150,000.00	100,000.00
032020-5604-3	Town of Chilhowie Fire	92,499.96	100,000.00	-	100,000.00	74,999.97	168,000.00	100,000.00
032020-5604-31	Town of Chilhowie Fire - Training Academy	9,750.00	12,000.00	-	12,000.00	-	12,000.00	12,000.00
032020-5604-40	Adwolfe VFD	36,999.96	42,605.00	27,450.00	70,055.00	59,403.78	72,084.00	45,024.00
032020-5604-41	Atkins VFD	36,999.96	39,221.00	15,000.00	54,221.00	29,415.78	42,846.00	42,846.00
032020-5604-42	Nebo VFD	36,999.96	42,297.00	-	42,297.00	31,722.75	41,574.00	41,574.00
032020-5604-43	Sugar Grove VFD	36,999.96	39,364.00	15,000.00	54,364.00	66,190.97	70,400.00	42,453.00
032020-5604-44	Town of Saltville Fire	36,999.96	40,258.00	-	40,258.00	30,193.47	43,103.00	43,103.00
032020-5604-45	Rural Retreat VFD	-	2,500.00	-	2,500.00	-	2,500.00	2,500.00
032020-5604-46	Tannersville VFD	5,000.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00
032020-5604-7	Fire Program Fund	90,591.00	84,000.00	-	84,000.00	-	84,000.00	84,000.00
TOTAL		457,840.76	504,745.00	57,450.00	562,195.00	369,426.69	749,007.00	576,000.00
Ambulance & Rescue Services								
032030-8888	Four For Life Funds	28,306.72	28,545.00	-	28,545.00	-	30,000.00	30,000.00
032030-5604-2	Contributions-Rescue Departments	-	-	-	-	-	-	-
032030-5604-3	Town of Marion EMS	120,000.00	150,000.00	-	150,000.00	112,500.00	350,000.00	180,000.00
032030-5604-4	Town of Chilhowie EMS	120,000.00	150,000.00	-	150,000.00	112,500.00	296,960.00	220,000.00
032030-5604-5	Saltville Rescue, Inc.	-	-	-	-	-	-	-
032030-5604-6	Town of Saltville EMS	210,000.00	150,000.00	-	150,000.00	112,500.00	300,000.00	-
032030-5604-7	Sugar Grove Rescue Squad	36,999.96	57,000.00	-	57,000.00	47,749.99	60,000.00	60,000.00
032030-5604-8	Nebo VFD (Rescue)	5,000.00	-	-	-	-	-	-
* 032030-5604-9	Atkins EMS Station / Smyth Co. EMS	-	375,360.00	(375,360.00)	-	-	-	-
032030-8888-9	SW VA Emergency Medical Service Council	4,300.00	4,300.00	-	4,300.00	4,300.00	4,300.00	4,300.00
TOTAL		524,606.68	915,205.00	(375,360.00)	539,845.00	389,549.99	1,041,260.00	494,300.00
Forestry								

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
032040-5604-3	Contribution Fire Extinction	8,746.47	8,746.00	-	8,746.00	8,746.47	8,746.00	8,746.00
TOTAL		8,746.47	8,746.00	-	8,746.00	8,746.47	8,746.00	8,746.00
Smyth Co. Fire & Rescue								
032050-1001	Salaries & Wages	-	-	160,000.00	160,000.00	52,803.53	715,575.00	591,675.00
032050-1003	Part-time Salaries & Wages	-	-	15,000.00	15,000.00	570.00	60,500.00	50,000.00
032050-1004	Overtime Salaries & Wages	-	-	-	-	-	46,000.00	46,000.00
032050-2001	FICA Insurance	-	-	13,400.00	13,400.00	3,950.21	62,812.00	52,607.00
032050-2002	Retirement - VRS	-	-	16,990.00	16,990.00	4,660.64	75,994.00	62,836.00
032050-2005	Hospital/Medical Plans	-	-	22,000.00	22,000.00	7,325.74	206,338.00	170,872.00
032050-2006	Group Life Insurance Plans	-	-	2,145.00	2,145.00	816.52	9,589.00	7,929.00
032050-2011	Workmans Compensation Ins.	-	-	15,000.00	15,000.00	-	36,000.00	24,000.00
032050-3005	Service Contracts-Maintenance	-	-	10,000.00	10,000.00	1,664.00	16,000.00	14,000.00
032050-5101	Electrical Service	-	-	1,000.00	1,000.00	-	7,000.00	5,500.00
032050-5103	Water and Sewer Services	-	-	1,000.00	1,000.00	-	3,000.00	2,400.00
032050-5203	Telecommunications	-	-	1,200.00	1,200.00	-	6,900.00	5,400.00
032050-5308	General Liability Ins.	-	-	2,000.00	2,000.00	-	14,125.00	11,750.00
032050-5401	Office Supplies	-	-	1,000.00	1,000.00	1,241.75	5,250.00	4,500.00
032050-5406	Fuel	-	-	15,000.00	15,000.00	38.62	77,500.00	60,000.00
032050-5407	Building Repair & Maint.	-	-	5,000.00	5,000.00	-	25,000.00	20,000.00
032050-5408	Vehicle & Powered Equipment	-	-	18,000.00	18,000.00	4,367.62	82,500.00	50,000.00
032050-5410	Uniforms & Wearing Apparel	-	-	15,000.00	15,000.00	4,152.12	37,500.00	30,000.00
032050-9004	Office Equipment/Furnishings	-	-	2,500.00	2,500.00	-	6,250.00	5,000.00
032050-9005	Specific Use	-	-	9,125.00	9,125.00	-	45,000.00	25,000.00
032050-8888-1	Medical Supplies & PPE	-	-	50,000.00	50,000.00	345.89	125,000.00	100,000.00
TOTAL		-	-	375,360.00	375,360.00	81,936.64	1,663,833.00	1,339,469.00
Public Safety Communications								
032060-1001	Salaries & Wages	-	-	-	-	-	55,125.00	55,125.00
032060-2001	FICA Insurance	-	-	-	-	-	4,217.00	4,217.00
032060-2002	Retirement - VRS	-	-	-	-	-	5,855.00	5,855.00
032060-2005	Hospital/Medical Plans	-	-	-	-	-	6,425.00	6,425.00
032060-2006	Group Life Insurance Plans	-	-	-	-	-	739.00	739.00
032060-2011	Workman's Compensation Ins.	-	-	-	-	-	500.00	500.00
032060-3005	Services Contracts-Maintenance	-	-	-	-	-	250,000.00	178,654.00
032060-5101	Radio Site Improvement	-	-	-	-	-	15,000.00	15,000.00
032060-5408	Vehicle & Power Equipment	-	-	-	-	-	4,000.00	4,000.00
032060-5801	Due and Subscriptions	-	-	-	-	-	100.00	100.00
032060-7002	Software	-	-	-	-	-	500.00	500.00
032060-7001	Machinery & Equipment	-	-	-	-	-	1,000.00	1,000.00
032060-7006	Communications Equipment	-	-	-	-	-	2,200.00	2,200.00
TOTAL		-	-	-	-	-	345,661.00	274,315.00
PUBLIC SAFETY TOTAL		991,193.91	1,428,696.00	57,450.00	1,486,146.00	849,659.79	3,808,507.00	2,692,830.00
Southwest Virginia Regional Jail								
033010-7001	Regional Jail Operational	1,999,654.92	1,603,346.00	-	1,603,346.00	1,202,509.44	2,040,457.00	1,830,459.00
033010-7002	Regional Jail Debt Service	518,428.92	354,058.00	-	354,058.00	265,543.47	412,064.00	389,231.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
033010-7003	Regional Jail Reconciliations	-	270,602.00	-	270,602.00	-	-	-
	TOTAL	2,518,083.84	2,228,006.00	-	2,228,006.00	1,468,052.91	2,452,521.00	2,219,690.00
SOUTHWEST REGIONAL JAIL TOTAL		2,518,083.84	2,228,006.00	-	2,228,006.00	1,468,052.91	2,452,521.00	2,219,690.00
Building & Zoning								
034010-1001	Salaries & Wages	214,055.90	241,253.00	-	241,253.00	202,118.26	283,326.00	278,326.00
034010-1006	Board of Zoning Appeals- Member Pay	550.00	1,050.00	-	1,050.00	250.00	1,050.00	1,050.00
034010-2001	FICA Insurance	15,487.20	18,536.00	-	18,536.00	14,741.24	21,674.00	21,373.00
034010-2002	Retirement - VRS	18,603.53	25,621.00	-	25,621.00	20,889.99	29,558.00	29,559.00
034010-2005	Hospital/Medical Plans	45,426.20	42,042.00	-	42,042.00	36,641.70	53,691.00	53,691.00
034010-2006	Group Insurance Plans	3,294.17	3,233.00	-	3,233.00	3,112.77	3,730.00	3,730.00
034010-2011	Workmans Compensation Ins.	5,012.00	5,200.00	-	5,200.00	5,012.00	5,700.00	5,700.00
034010-3006	Printing And Binding	219.80	400.00	-	400.00	245.50	400.00	400.00
034010-3007	Advertising	2,275.60	3,000.00	-	3,000.00	893.20	3,000.00	3,000.00
034010-5201	Postal Services	252.30	800.00	-	800.00	203.42	500.00	500.00
034010-5401	Office Supplies	311.02	1,500.00	-	1,500.00	992.49	1,500.00	1,500.00
034010-5406	Fuel	3,023.92	3,000.00	-	3,000.00	2,436.39	6,000.00	5,000.00
034010-5408	Vehicle And Powered Equipment	732.74	1,600.00	-	1,600.00	1,465.55	1,600.00	1,000.00
034010-5411	Books And Subscriptions	6,231.44	2,000.00	-	2,000.00	376.24	2,000.00	2,000.00
034010-5501	Travel (Mileage)	750.45	300.00	-	300.00	-	1,000.00	1,000.00
034010-5503	Travel (Subsist. & Lodging)	59.45	300.00	-	300.00	33.10	1,500.00	1,500.00
034010-5504	Travel (Convention & Education)	840.00	2,000.00	10,000.00	12,000.00	8,218.10	9,000.00	9,000.00
034010-5600	State Storm Water Fees	756.00	5,040.00	-	5,040.00	-	5,040.00	5,040.00
034010-5801	Dues & Association Member	627.89	1,000.00	-	1,000.00	180.00	1,000.00	1,000.00
034010-5802	Litter Programs	-	-	-	-	-	-	-
034010-5803	Refunds	10,078.00	25,500.00	(5,000.00)	20,500.00	104.00	25,500.00	25,500.00
034010-5804	Bldg & Zoning Nuisance Claims	-	15,000.00	(5,000.00)	10,000.00	1,288.70	15,000.00	15,000.00
034010-5803-1	Permit Fee Surcharge	1,138.63	3,000.00	-	3,000.00	800.70	3,000.00	3,000.00
034010-1006-2	Board of Appeals-Member Pay	250.00	500.00	-	500.00	250.00	500.00	500.00
	TOTAL	329,976.24	401,875.00	-	401,875.00	300,253.35	475,269.00	468,369.00
BUILDING INSPECTION TOTAL		329,976.24	401,875.00	-	401,875.00	300,253.35	475,269.00	468,369.00
Animal Control								
035010-1001	Salaries & Wages	270,598.11	273,209.00	-	273,209.00	210,367.01	282,870.00	275,870.00
035010-1003	Part Time Salaries & Wage	9,755.21	10,000.00	-	10,000.00	10,382.67	10,000.00	10,000.00
035010-2001	FICA Insurance	20,619.03	21,665.00	-	21,665.00	16,012.98	22,405.00	21,870.00
035010-2002	Retirement - VRS	23,183.96	29,015.00	-	29,015.00	21,112.16	29,297.00	29,298.00
035010-2005	Hospital/Medical Plans	56,728.01	82,474.00	-	82,474.00	50,654.76	77,335.00	77,335.00
035010-2006	Group Insurance Plans	4,036.72	3,661.00	-	3,661.00	3,173.83	3,697.00	3,697.00
035010-2011	Workmans Compensation Ins.	5,071.25	5,500.00	-	5,500.00	5,251.00	6,050.00	6,050.00
035010-3002	Professional Services (Veterinarian)	13,328.50	25,000.00	-	25,000.00	8,994.81	25,000.00	20,000.00
035010-3007	Advertising	-	150.00	-	150.00	-	150.00	150.00
035010-5101	Electrical Services	2,290.40	8,000.00	-	8,000.00	2,460.28	8,000.00	6,000.00
035010-5102	Propane Service	56.00	100.00	-	100.00	69.32	100.00	100.00
035010-5103	Water And Sewer	673.53	900.00	-	900.00	533.90	900.00	900.00
035010-5203	Telecommunications	2,814.91	6,300.00	-	6,300.00	3,387.00	6,300.00	6,300.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
035010-5402	Food & Food Service Supplies	-	-	-	-	-	-	-
035010-5405	Janitorial and Housekeeping	-	1,000.00	-	1,000.00	27.44	1,000.00	1,000.00
035010-5406	Fuel	10,376.44	10,000.00	-	10,000.00	7,213.92	10,800.00	10,800.00
035010-5407	Building Repair & Maint.	890.09	5,000.00	-	5,000.00	2,824.08	5,000.00	5,000.00
035010-5408	Vehicle And Powered Equipment	1,877.64	5,000.00	-	5,000.00	1,822.42	5,000.00	5,000.00
035010-5410	Uniforms And Wearing Apparel	1,360.42	2,000.00	-	2,000.00	918.48	2,000.00	2,000.00
035010-5420	Animal Control Supplies	12,016.79	18,000.00	-	18,000.00	5,471.10	20,000.00	18,000.00
035010-5503	Travel (Subsist. & Lodging)	121.05	2,410.00	-	2,410.00	-	2,865.00	2,865.00
035010-5504	Travel (Convention & Education)	-	2,700.00	-	2,700.00	-	3,600.00	3,600.00
035010-5801	Dues & Subscriptions	-	-	-	-	-	-	-
035010-5802	Spay and Neuter Program	3,250.00	6,000.00	-	6,000.00	1,615.00	6,000.00	6,000.00
035010-9001	Shelter Upgrades	-	-	-	-	-	-	-
035010-9005	Specific Use	3,002.69	4,726.00	-	4,726.00	4,721.07	7,000.00	3,500.00
TOTAL		442,050.75	522,810.00	-	522,810.00	357,013.23	535,369.00	515,335.00
Medical Examiner - Coroner								
035030-3001	Professional Health Services	560.00	500.00	-	500.00	360.00	500.00	500.00
TOTAL		560.00	500.00	-	500.00	360.00	500.00	500.00
Emergency Management Coordinator								
035050-1001	Salaries & Wages	63,541.42	66,150.00	-	66,150.00	50,695.34	70,458.00	69,458.00
035050-1003	PART TIME SALARIES AND WAGES	-	2,500.00	-	2,500.00	-	-	-
035050-2001	FICA Insurance	4,502.71	5,252.00	-	5,252.00	3,601.12	5,390.00	5,314.00
035050-2002	Retirement - VRS	6,790.20	6,827.00	-	6,827.00	6,195.69	7,377.00	7,377.00
035050-2005	Hospital	15,052.39	11,031.00	-	11,031.00	11,743.65	17,208.00	17,208.00
035050-2006	Group Life / VACO ST / LTD	-	886.00	-	886.00	-	931.00	931.00
035050-2011	Workmans Compensation Ins.	4,074.00	4,200.00	-	4,200.00	4,074.00	4,620.00	4,620.00
035050-3005	Services Contracts -Maintenance	510.00	510.00	-	510.00	382.50	520.00	520.00
035050-5203	Telecommunications	741.28	1,100.00	-	1,100.00	360.09	1,200.00	1,200.00
035050-5401	Office Supplies	1,344.37	500.00	-	500.00	484.23	3,000.00	3,000.00
035050-5408	Vehicle & Powered Equipment	3,364.40	3,000.00	-	3,000.00	4,762.00	5,000.00	5,000.00
035050-5501	Travel (Mileage)	-	-	-	-	-	500.00	500.00
035050-5503	Travel (Subsist. & Lodging)	-	-	-	-	-	1,000.00	1,000.00
035050-5504	Travel (Convention & Education)	1,519.80	2,000.00	-	2,000.00	340.00	2,000.00	2,000.00
035050-5801	Dues & Subscriptions	138.95	200.00	-	200.00	175.00	400.00	400.00
035050-5810	Uniforms	-	3,500.00	-	3,500.00	723.75	1,000.00	1,000.00
035050-7001	Machinery & Equipment	54,950.81	8,500.00	-	8,500.00	3,819.66	4,000.00	4,000.00
035050-7002	Software	1,936.00	4,800.00	-	4,800.00	4,800.00	24,000.00	24,000.00
035050-7003	HAZMAT Equipment	2,500.00	2,500.00	-	2,500.00	1,952.59	2,500.00	2,500.00
035050-7004	HAZMAT Reimbursement/Billing	4,589.29	500.00	-	500.00	-	500.00	500.00
035050-7005	Printing/Advertising	94.81	750.00	-	750.00	601.59	750.00	750.00
035050-7006	Communications Equipment	2,000.00	2,000.00	-	2,000.00	-	-	-
035050-7011	Emergency Management Fund	-	2,500.00	-	2,500.00	287.27	2,500.00	2,500.00
035050-7012	VDEM Active Threat Response Grant	27,973.00	-	-	-	-	-	-
035050-7013	VDEM LEMPG-S Grant	11,164.82	-	-	-	-	-	-
035050-7014	Safety Awards Event	-	7,500.00	-	7,500.00	4,170.64	4,000.00	4,000.00
TOTAL		206,788.25	136,706.00	-	136,706.00	99,169.12	158,854.00	157,778.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
PUBLIC SAFETY SERVICES TOTAL		649,399.00	660,016.00	-	660,016.00	456,542.35	694,723.00	673,613.00
Collection & Disposal								
042030-1001	Salaries & Wages	370,402.33	358,074.00	30,000.00	388,074.00	326,154.90	492,026.00	483,026.00
042030-2001	FICA Insurance	27,324.87	27,393.00	-	27,393.00	23,827.41	37,640.00	36,952.00
042030-2002	Retirement - VRS	31,119.26	38,027.00	-	38,027.00	32,554.87	51,297.00	51,298.00
042030-2005	Hospital/Medical Plans	67,497.02	78,174.00	-	78,174.00	65,733.99	100,979.00	100,979.00
042030-2006	Group Insurance Plans	5,191.10	4,798.00	-	4,798.00	4,648.25	6,473.00	6,473.00
042030-2011	Workmans Compensation Ins.	18,461.00	20,000.00	-	20,000.00	20,000.00	22,000.00	22,000.00
042030-3005	Services Contracts -Maintenance	921.25	660.00	-	660.00	222.75	660.00	660.00
042030-3006	Printing Scale Tickets	-	500.00	-	500.00	-	500.00	500.00
042030-3021	Solid Waste Escrow For Equipment	-	-	-	-	-	-	-
042030-3022	Solid Waste Truck Debt Payment	21,982.79	21,983.00	-	21,983.00	21,638.40	-	-
042030-3023	Roll Off - Financed w/Boiler Key Govt Finance	25,589.12	27,600.00	-	27,600.00	8,355.30	-	-
042030-3024	Solid Waste Loader Payment	101,270.34	31,628.00	-	31,628.00	125.00	50,000.00	50,000.00
042030-3025	Landfill Maintenance	43,326.46	34,000.00	-	34,000.00	34,971.81	34,000.00	34,000.00
042030-3026	Solid Waste Truck Lease	-	-	-	-	-	2,500.00	2,500.00
042030-3027	Solid Waste Trailer Purchase	-	-	-	-	117,546.00	-	-
042030-3028	Solid Waste Yard Truck Purchase	-	-	-	-	-	-	-
042030-5101	Electrical Service	5,027.38	7,000.00	-	7,000.00	3,517.06	7,000.00	7,000.00
042030-5201	Postal Services	170.64	400.00	-	400.00	114.29	400.00	400.00
042030-5203	Telecommunications	1,680.00	1,700.00	-	1,700.00	1,120.00	1,700.00	1,700.00
042030-5401	Office Supplies	185.31	500.00	-	500.00	108.65	500.00	500.00
042030-5406	Fuel Cost	156,220.66	150,000.00	50,000.00	200,000.00	174,792.57	200,000.00	200,000.00
042030-5408	Vehicle & Powered Equip.	61,286.26	60,000.00	25,600.00	85,600.00	113,247.37	70,000.00	70,000.00
042030-5410	Uniforms & Wearing Apparel	2,510.64	4,000.00	-	4,000.00	1,677.99	4,500.00	4,000.00
042030-5503	Dump Site Cleanup	24,754.17	10,000.00	-	10,000.00	-	10,000.00	10,000.00
042030-5504	Travel (Convention & Education)	500.00	500.00	-	500.00	825.00	1,000.00	1,000.00
042030-8888-13	Scales-Service & Repairs	1,196.12	2,000.00	-	2,000.00	4,669.21	2,000.00	2,000.00
042030-8888-26	Transfer Station Lease	60,000.00	60,000.00	(25,600.00)	34,400.00	15,000.00	-	-
042030-8888-27	Trans. Station (Haul)	-	-	-	-	225.60	-	-
042030-8888-28	Trans. Station (Disposal)	468,991.51	475,000.00	220,000.00	695,000.00	529,059.36	825,000.00	700,000.00
042030-8888-51	Ground Water Monitoring	50,378.17	50,000.00	-	50,000.00	37,862.80	50,000.00	50,000.00
042030-8888-52	Gas Monitoring & Flaring	12,047.70	20,000.00	-	20,000.00	11,438.87	20,000.00	20,000.00
042030-8888-53	Transfer Station Debt Service	-	-	141,750.00	141,750.00	123,625.50	-	-
TOTAL		1,558,034.10	1,483,937.00	441,750.00	1,925,687.00	1,673,062.95	1,990,175.00	1,854,988.00
Convenience Stations								
042050-1001	Salaries & Wages	-	-	-	-	-	-	-
042050-1003	Wages- Part Time	392,555.77	385,000.00	-	385,000.00	326,693.46	415,000.00	415,000.00
042050-2001	FICA Insurance	30,031.24	29,453.00	-	29,453.00	24,992.20	31,748.00	31,748.00
042050-2011	Workmans Compensation Ins.	7,323.00	8,000.00	-	8,000.00	8,000.00	8,800.00	8,800.00
042050-3004	Repair & Maintenance	6,597.17	8,000.00	-	8,000.00	2,405.06	8,000.00	8,000.00
042050-3005	Serv. Contracts-(Hauling)	7,271.00	6,600.00	-	6,600.00	5,385.60	7,650.00	7,650.00
042050-3026	Convenience Station Development	-	-	-	-	-	-	-
042050-5101	Electricity	6,405.52	7,500.00	-	7,500.00	6,788.57	9,375.00	9,375.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
042050-5103	Water & Sewer	2,547.89	2,500.00	-	2,500.00	2,073.74	2,500.00	2,500.00
042050-5203	Telecommunications	9,424.31	7,800.00	-	7,800.00	6,082.39	7,800.00	7,800.00
042050-8002	Lease/Rent Sites	8,100.00	5,400.00	-	5,400.00	4,050.00	5,400.00	5,400.00
TOTAL		470,255.90	460,253.00	-	460,253.00	386,471.02	496,273.00	496,273.00
SOLID WASTE COLLECTION & DISPOSAL TOTAL		2,028,290.00	1,944,190.00	441,750.00	2,385,940.00	2,059,533.97	2,486,448.00	2,351,261.00
Rye Valley Water Co. (FISCAL AGENT SERVICES ONLY)								
042070-1001	Salaries & Wages	-	-	-	-	-	-	-
042070-1003	Part Time Salaries & Wages	23,400.00	23,400.00	-	23,400.00	17,550.00	23,400.00	23,400.00
042070-2001	FICA Insurance	1,790.16	1,790.00	-	1,790.00	1,342.62	1,790.00	1,790.00
042070-2011	Workmans Compensation Ins.	6.50	732.00	-	732.00	732.00	805.00	805.00
TOTAL		25,196.66	25,922.00	-	25,922.00	19,624.62	25,995.00	25,995.00
Smyth County Tourism Assoc. (FISCAL AGENT SERVICES ONLY)								
042080-1001	Salaries & Wages	50,000.04	55,000.00	-	55,000.00	45,000.00	57,750.00	57,750.00
042080-1003	Part Time Salaries & Wage	-	-	-	-	-	-	-
042080-2001	FICA Insurance	3,637.47	3,825.00	-	3,825.00	3,290.22	4,418.00	4,418.00
042080-2002	Retirement - VRS	4,455.12	5,576.00	-	5,576.00	4,779.00	6,133.00	6,133.00
042080-2005	Hospital/Medical Plans	14,671.61	11,031.00	-	11,031.00	11,743.65	17,208.00	17,208.00
042080-2006	Group Insurance Plans	933.96	467.00	-	467.00	840.60	774.00	774.00
042080-2011	Workmans Compensation Ins.	40.00	50.00	-	50.00	50.00	55.00	55.00
042080-5203	Telecommunications	-	350.00	-	350.00	-	350.00	350.00
TOTAL		73,738.20	76,299.00	-	76,299.00	65,703.47	86,688.00	86,688.00
COUNTY CONTRACTED STAFFING		98,934.86	102,221.00	-	102,221.00	85,328.09	112,683.00	112,683.00
Courthouse Maintenance								
043020-1001	Salaries & Wages	45,519.89	56,784.00	-	56,784.00	26,278.10	65,104.00	65,104.00
043020-2001	FICA Insurance	3,407.40	4,344.00	-	4,344.00	1,926.43	4,980.00	4,980.00
043020-2002	Retirement - VRS	3,986.88	6,030.00	-	6,030.00	2,675.73	6,914.00	6,914.00
043020-2005	Hospital/Medical Plans	4,116.00	11,992.00	-	11,992.00	4,384.80	12,850.00	12,850.00
043020-2006	Group Insurance Plans	835.91	761.00	-	761.00	470.61	872.00	872.00
043020-2011	Workmans Compensation Ins.	893.00	1,000.00	-	1,000.00	1,000.00	1,100.00	1,100.00
043020-3004	Repair And Maintenance	27,551.60	33,000.00	-	33,000.00	27,654.64	40,000.00	40,000.00
043020-3005	Service Contracts-Maintenance	87,605.24	104,884.00	-	104,884.00	78,108.89	105,000.00	105,000.00
043020-3006	Sprinkler/Alarm System Inspections	4,797.12	6,000.00	-	6,000.00	220.90	1,500.00	1,500.00
043020-5101	Electrical Services	68,481.52	60,000.00	-	60,000.00	68,492.64	80,000.00	80,000.00
043020-5405	Laundry, Janitorial, Housekeeping	4,864.93	6,500.00	-	6,500.00	5,097.93	7,000.00	7,000.00
043020-5101-1	Parking Deck Utilities & Maint.	2,974.38	4,000.00	-	4,000.00	3,337.01	4,000.00	4,000.00
043020-5103	Water And Sewer Services	-	-	-	-	-	-	-
TOTAL		255,033.87	295,295.00	-	295,295.00	219,647.68	329,320.00	329,320.00
Health Department Building Maintenance								
043030-1001	Salaries & Wages	33,889.38	34,915.00	-	34,915.00	27,269.06	36,661.00	36,661.00
043030-2001	FICA Insurance	2,376.92	2,671.00	-	2,671.00	1,917.13	2,805.00	2,805.00
043030-2002	Retirement - VRS	2,962.80	3,708.00	-	3,708.00	2,781.00	3,893.00	3,893.00
043030-2005	Hospital/Medical Plans	10,074.60	5,996.00	-	5,996.00	8,067.78	11,822.00	11,822.00
043030-2006	Group Insurance Plans	445.56	468.00	-	468.00	350.91	491.00	491.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
043030-2011	Workmans Compensation Ins.	631.00	700.00	-	700.00	700.00	770.00	770.00
043030-3005	Services Contracts Maintenance	13,531.93	14,000.00	-	14,000.00	10,100.00	14,000.00	14,000.00
043030-3006	Sprinkler/Alarm System Inspections	-	2,500.00	-	2,500.00	-	-	-
043030-5101	Electrical Service	23,789.63	25,000.00	-	25,000.00	21,999.90	25,000.00	25,000.00
043030-5103	Water And Sewer Services	2,206.81	2,400.00	-	2,400.00	1,643.70	2,400.00	2,400.00
043030-5405	Laundry, Janitorial, Housekeeping	5,316.02	3,500.00	-	3,500.00	3,701.87	4,000.00	4,000.00
043030-5407	Repair & Maintenance Supplies	8,391.45	8,500.00	-	8,500.00	2,793.22	9,000.00	9,000.00
TOTAL		103,616.10	104,358.00	-	104,358.00	81,324.57	110,842.00	110,842.00
County Office Building Maintenance								
043040-1001	Salaries & Wages	80,303.94	83,478.00	-	83,478.00	64,971.46	116,008.00	116,008.00
043040-1003	Part-Time Salaries	-	-	-	-	6,918.00	7,500.00	-
043040-2001	FICA Insurance	5,733.96	6,386.00	-	6,386.00	5,121.12	9,449.00	8,875.00
043040-2002	Retirement - VRS	7,041.07	8,865.00	-	8,865.00	6,669.90	12,320.00	12,320.00
043040-2005	Hospital Insurance	20,148.41	27,095.00	-	27,095.00	16,128.45	30,058.00	30,058.00
043040-2006	Group Life Insurance	1,307.30	1,119.00	-	1,119.00	1,039.14	1,555.00	1,555.00
043040-2011	Workmans Compensation Ins.	1,323.00	1,500.00	-	1,500.00	1,500.00	1,650.00	1,650.00
043040-3005	Service Contracts-Maintenance	18,872.69	25,000.00	-	25,000.00	13,254.76	27,500.00	27,500.00
043040-3006	Sprinkler/Alarm System Inspections	3,724.78	2,500.00	-	2,500.00	220.95	1,500.00	1,500.00
043040-5101	Electricity	53,869.85	65,000.00	-	65,000.00	53,241.99	70,000.00	70,000.00
043040-5102	Heating Services	15,296.98	16,000.00	-	16,000.00	11,963.60	25,000.00	25,000.00
043040-5103	Water/Sewer	8,446.29	8,500.00	-	8,500.00	8,104.39	8,500.00	8,500.00
043040-5405	Janitorial and Housekeeping	4,168.47	9,000.00	-	9,000.00	6,556.66	9,500.00	9,500.00
043040-5407	Repairs & Maintenance	13,665.41	15,000.00	-	15,000.00	11,416.77	20,000.00	20,000.00
043040-5408	Vehicle Repair/Expense-Garage	2,890.14	5,000.00	-	5,000.00	2,813.83	5,000.00	5,000.00
043040-5410	Uniforms	-	1,000.00	-	1,000.00	950.29	1,000.00	1,000.00
043040-5504	Travel (Convention & Education)	-	2,500.00	-	2,500.00	-	2,500.00	2,500.00
043040-6000	Boiler System-Debt Payment	63,759.38	78,129.00	-	78,129.00	87,897.64	-	-
* 043040-8888	Road Signs and Hardware	-	-	-	-	-	6,000.00	6,000.00
TOTAL		300,551.67	356,072.00	-	356,072.00	298,768.95	355,040.00	346,966.00
BUILDING MAINTENANCE TOTAL		659,201.64	755,725.00	-	755,725.00	599,741.20	795,202.00	787,128.00
Local Health Department								
051010-5601	Local Health Department	370,024.92	333,442.00	-	333,442.00	250,081.48	349,703.00	349,703.00
TOTAL		370,024.92	333,442.00	-	333,442.00	250,081.48	349,703.00	349,703.00
LOCAL HEALTH DEPARTMENT TOTAL		370,024.92	333,442.00	-	333,442.00	250,081.48	349,703.00	349,703.00
Mental Health - Community Services								
052050-1006-7	Mt. Rogers Mental Health	195,981.96	195,982.00	-	195,982.00	146,986.47	233,204.00	195,982.00
* 052050-1006-8	Mt. Rogers - Opioid Mit. Project	-	-	-	-	-	1,200,000.00	1,200,000.00
TOTAL		195,981.96	195,982.00	-	195,982.00	146,986.47	1,433,204.00	1,395,982.00
MENTAL HEALTH TOTAL		195,981.96	195,982.00	-	195,982.00	146,986.47	1,433,204.00	1,395,982.00
Welfare & Social Services (General Fund Expenses)								
053010-1006	Board Member Payments	2,750.00	4,200.00	-	4,200.00	1,950.00	4,200.00	4,200.00
TOTAL		2,750.00	4,200.00	-	4,200.00	1,950.00	4,200.00	4,200.00
WELFARE & SOCIAL SERVICES TOTAL		2,750.00	4,200.00	-	4,200.00	1,950.00	4,200.00	4,200.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
Contributions - Other Community Expenses								
056000-5614	Smyth County Humane Society	500.00	500.00	-	500.00	-	500.00	500.00
056000-6002	District III Gov. Co-Op	15,481.92	15,482.00	-	15,482.00	11,611.44	15,151.00	15,151.00
056000-6003	District III Gov Transportation	14,556.96	14,557.00	-	14,557.00	10,917.72	14,556.00	14,556.00
056000-6004	Smyth Co Cham of Comm-Association	54,999.96	55,000.00	-	55,000.00	41,249.97	75,000.00	75,000.00
056000-6005	Smyth Co Tourism Association	90,000.00	100,000.00	5,000.00	105,000.00	74,999.97	100,000.00	100,000.00
056000-6007	SWVA Cultural Heritage Foundation	2,500.00	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00
056000-6014	Lincoln Theatre	9,999.96	15,000.00	-	15,000.00	15,750.00	20,000.00	15,000.00
* 056000-6015	Appalachian Music Heritage/Song of the Mtns	-	-	-	-	-	25,000.00	25,000.00
056000-6017	Marion Downtown Revitalization	5,000.00	10,000.00	-	10,000.00	7,499.97	10,000.00	10,000.00
056000-6023	VFW Memorial Day Observance	2,000.00	2,500.00	-	2,500.00	-	2,500.00	2,500.00
056000-6024	Konnarock, Green Cove, Laurel Valley	4,000.00	4,000.00	-	4,000.00	4,000.00	4,000.00	4,000.00
056000-6026	Wayne C. Henderson School	5,500.00	10,000.00	-	10,000.00	-	10,000.00	10,000.00
056000-6027	Feeding America of SWVA	3,000.00	3,000.00	-	3,000.00	3,000.00	-	-
056000-6030	Appalachia Independent Living Center	1,000.00	1,000.00	-	1,000.00	-	1,000.00	1,000.00
056000-6031	William King Museum of Arts	5,000.00	5,000.00	-	5,000.00	-	5,000.00	5,000.00
056000-6032	Brain Injury Services	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	3,000.00
056000-6040	Octagon House	-	-	50,000.00	50,000.00	-	-	-
056000-6046	Smyth County Hist. Museum Society	5,000.00	5,000.00	-	5,000.00	-	12,000.00	10,000.00
056000-6051	Chamber of Commerce - <i>Imagination Library</i>	2,200.00	2,200.00	-	2,200.00	-	-	-
056000-6052	Smyth Animal Rescue	15,000.00	15,000.00	-	15,000.00	11,250.00	21,500.00	15,000.00
056000-6055	Blue Ridge Discovery Center	15,000.00	15,000.00	-	15,000.00	11,250.00	15,000.00	15,000.00
056000-7000	Municipal Utility Relief Program	-	-	21,686.00	21,686.00	21,685.08	-	-
056000-7001	Opioid Settlement Funds	-	-	176,467.00	176,467.00	24,072.00	36,895.00	36,895.00
056000-6012-1	Family Resource Center	-	5,000.00	-	5,000.00	-	7,000.00	7,000.00
056000-6026-1	Wayne C. Henderson School (VCA match)	4,500.00	-	-	-	-	-	-
056000-6012-2	Museum of the Middle App.	12,000.00	12,000.00	-	12,000.00	9,000.00	12,000.00	12,000.00
056000-6012-7	Smyth County Free Clinic	49,999.92	50,000.00	-	50,000.00	37,499.94	50,000.00	50,000.00
* 056000-_____	Communities in Schools of SWVA	-	-	-	-	-	10,000.00	10,000.00
056000-6050	New River/Mt. Rogers WDACB	-	-	-	-	-	-	-
* 056000-_____	Nebo Community Center	-	-	-	-	-	65,000.00	65,000.00
056000-6045	Settlers Museum	-	-	-	-	-	10,000.00	5,000.00
056000-6053	Friends of SWVA Tourism	-	-	-	-	-	-	-
TOTAL		320,238.72	345,739.00	253,153.00	598,892.00	289,286.09	527,602.00	509,102.00
CONTRIBUTIONS - OTHER TOTAL		320,238.72	345,739.00	253,153.00	598,892.00	289,286.09	527,602.00	509,102.00
Community College								
064010-5604	Wytheville Community College	23,503.92	19,332.00	-	19,332.00	14,499.00	19,079.00	19,079.00
064010-5605	VA Highlands Community College	49,395.00	49,732.00	-	49,732.00	37,298.97	49,732.00	49,732.00
064010-5606	The Summitt-Joint Partnership	-	-	-	-	-	-	-
* 064010-5607	Smyth Promise (via SCCF)	-	-	-	-	-	100,000.00	100,000.00
TOTAL		72,898.92	69,064.00	-	69,064.00	51,797.97	168,811.00	168,811.00
COMMUNITY COLLEGE TOTAL		72,898.92	69,064.00	-	69,064.00	51,797.97	168,811.00	168,811.00
Capital Improvements (most moved to Fund 502)								
070000-8888-60	Courthouse Renovation - Debt Payment	1,047,675.00	1,415,800.00	-	1,415,800.00	1,121,050.00	-	-

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
070000-8888-80	Convenience Center Upgrades	-	-	17,000.00	17,000.00	-	-	-
070000-8888-86	QSCB Rebate School Board	487,112.30	487,113.00	-	487,113.00	243,556.15	-	-
070000-8888-87	Brownfields Grant - MIS	-	-	122,719.00	122,719.00	-	-	-
070000-8888-88	Saltville Library Project - ARC Grant	-	-	85,000.00	85,000.00	-	-	-
070000-8888-89	Regional Housing Planning Grant	-	-	50,000.00	50,000.00	-	-	-
* 070000-8888-___	Marion Intermediate School Demo/Reno.	-	-	-	-	-	500,000.00	300,000.00
* 070000-8888-___	Admin-Fleet Vehicle Maintenance Garage	-	-	-	-	-	100,000.00	100,000.00
* 070000-8888-___	Admin-Fleet Vehicle Replacement	-	-	-	-	-	45,000.00	45,000.00
* 070000-8888-___	AC-Firearms/Shotguns Replacement	-	-	-	-	-	7,500.00	7,500.00
* 070000-8888-___	AC-Storage Building/Lockers	-	-	-	-	-	8,500.00	-
* 070000-8888-___	AC-Vehicle Replacement	-	-	-	-	-	42,000.00	42,000.00
* 070000-8888-___	AC-Security Gate/Fencing upgrades	-	-	-	-	-	20,000.00	20,000.00
* 070000-8888-___	B&G-Building Use Plan Implementation	-	-	-	-	-	1,000,000.00	1,000,000.00
* 070000-8888-___	B&G-Morison Building Parking Sealing/Striping	-	-	-	-	-	25,000.00	-
* 070000-8888-___	B&G-Courthouse Grounds Clean-up	-	-	-	-	-	10,000.00	-
* 070000-8888-___	B&G-Courthouse Painting (int./ext.)	-	-	-	-	-	20,000.00	-
* 070000-8888-___	B&G-Replace HVAC Brain/Tablet	-	-	-	-	-	10,000.00	-
* 070000-8888-___	B&G-Vehicle Replacement	-	-	-	-	-	35,000.00	35,000.00
* 070000-8888-___	911-UPS Battery Back-up system	-	-	-	-	-	15,000.00	-
* 070000-8888-___	911-Dispatch Center Carpet Replacement	-	-	-	-	-	10,000.00	-
* 070000-8888-___	911-Microwave Dish Replacement	-	-	-	-	-	25,000.00	-
* 070000-8888-___	IT-Municipal Finance Software Replacement	-	-	-	-	-	150,000.00	150,000.00
* 070000-8888-___	IT-Server/Digital Storage Upgrades	-	-	-	-	-	250,000.00	-
* 070000-8888-___	Public Safety-Atkins EMS Building	-	-	-	-	-	300,000.00	300,000.00
* 070000-8888-___	Public Safety-Ambulance Rotation	-	-	-	-	-	300,000.00	-
* 070000-8888-___	Public Safety-Equipment Replacement	-	-	-	-	-	25,000.00	-
* 070000-8888-___	Public Safety-Fire Department Rotation	-	-	-	-	-	300,000.00	-
* 070000-8888-___	Sheriff-Vehicle Replacements	-	-	-	-	-	440,000.00	440,000.00
* 070000-8888-___	Sheriff-LE Equipment from DCJS Grant	-	-	-	-	-	41,000.00	41,000.00
* 070000-8888-___	Solid Waste-Convenience Ctr. Upgrades	-	-	-	-	-	30,000.00	30,000.00
* 070000-8888-___	Solid Waste-Rolloff Truck (reserve fund)	-	-	-	-	-	40,000.00	40,000.00
* 070000-8888-___	Solid Waste-Rolloff Bins/Containers	-	-	-	-	-	25,000.00	25,000.00
* 070000-8888-___	Solid Waste-Vehicle Replacement	-	-	-	-	-	150,612.00	150,612.00
TOTAL		1,534,787	1,902,913.00	274,719.00	2,177,632.00	1,364,606.15	3,924,612.00	2,726,112.00
CAPITAL IMPROVEMENTS TOTAL		1,534,787.30	1,902,913.00	274,719.00	2,177,632.00	1,364,606.15	3,924,612.00	2,726,112.00
Debt Service								
* 070400-___	Courthouse Renovation - Debt Payment	-	-	-	-	-	1,412,425.00	1,412,425.00
* 070400-___	QSCB Rebate School Board	-	-	-	-	-	487,113.00	487,113.00
* 070400-___	Transfer Station Debt Service	-	-	-	-	-	219,910.00	219,910.00
* 070400-___	Public Safety Radio System Debt Service	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	2,119,448.00	2,119,448.00
RECREATION TOTAL		-	-	-	-	-	2,119,448.00	2,119,448.00
Recreation								
071040-5613-1	Recreation-Town of Marion	31,200.00	50,000.00	-	50,000.00	50,000.00	50,000.00	40,000.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
071040-5613-2	Recreation-Town of Chillowie	5,625.00	10,000.00	-	10,000.00	10,000.00	50,000.00	25,000.00
071040-5613-3	Recreation-Town of Saltville	6,563.00	10,000.00	-	10,000.00	10,000.00	50,000.00	25,000.00
TOTAL		43,388.00	70,000.00	-	70,000.00	70,000.00	150,000.00	90,000.00
RECREATION TOTAL		43,388.00	70,000.00	-	70,000.00	70,000.00	150,000.00	90,000.00
Explorers After-School Program								
072000-1003	Part-Time Salaries	-	-	-	-	-	-	-
072000-2001	FICA Insurance	-	-	-	-	-	-	-
072000-5501	Travel (Mileage)	1,896.09	-	-	-	160.00	-	-
* 072000-8888	Educational Materials/Supplies	-	500.00	-	500.00	461.29	-	-
TOTAL		1,896.09	500.00	-	500.00	621.29	-	-
Explorers (Personnel)								
072010-1003	Part-Time Salaries - Explorers Program	40,908.75	50,000.00	(2,000.00)	48,000.00	54,801.25	60,000.00	60,000.00
072010-2001	FICA Explorers Program	3,129.71	3,825.00	-	3,825.00	4,192.77	4,590.00	4,590.00
072010-5501	Travel (Mileage)	-	-	2,000.00	2,000.00	1,622.52	2,000.00	2,000.00
TOTAL		44,038.46	53,825.00	-	53,825.00	60,616.54	66,590.00	66,590.00
EXPLORERS AFTERSCHOOL PROGRAM TOTAL		45,934.55	54,325.00	-	54,325.00	61,237.83	66,590.00	66,590.00
Smyth County Library Administration								
073010-5407	Repairs & Maintenance	-	2,500.00	-	2,500.00	2,426.09	7,500.00	7,500.00
073010-7302	Smyth County Library	720,000.00	750,000.00	-	750,000.00	562,500.00	750,000.00	750,000.00
TOTAL		720,000.00	752,500.00	-	752,500.00	564,926.09	757,500.00	757,500.00
LIBRARY ADMINISTRATION TOTAL		720,000.00	752,500.00	-	752,500.00	564,926.09	757,500.00	757,500.00
Smyth County Planning Commission								
081010-5501	Travel (Mileage)	281.50	600.00	-	600.00	325.66	600.00	600.00
081010-1006-1	Smyth County Planning Commission	3,375.00	3,150.00	-	3,150.00	2,025.00	3,150.00	3,150.00
TOTAL		3,656.50	3,750.00	-	3,750.00	2,350.66	3,750.00	3,750.00
PLANNING COMMISSION TOTAL		3,656.50	3,750.00	-	3,750.00	2,350.66	3,750.00	3,750.00
Community Development & GIS								
081020-1001	Salaries & Wages	50,135.38	52,074.00	-	52,074.00	40,138.34	110,426.00	108,426.00
081020-2001	FICA Insurance	3,523.13	3,984.00	-	3,984.00	2,825.41	8,448.00	8,295.00
081020-2002	Retirement - VRS	4,418.88	5,530.00	-	5,530.00	4,147.65	11,515.00	11,515.00
081020-2005	Hospital/Medical Plans	14,671.61	16,065.00	-	16,065.00	11,743.65	17,208.00	17,208.00
081020-2006	Group Insurance Plan	664.56	698.00	-	698.00	523.35	1,453.00	1,453.00
081020-2011	Workmans Compensation Ins.	1,132.00	1,200.00	-	1,200.00	1,200.00	1,320.00	1,320.00
081020-3006	Printing	-	800.00	-	800.00	59.49	800.00	800.00
081020-3007	Advertising	2,098.15	2,000.00	-	2,000.00	887.90	2,500.00	2,500.00
081020-5201	Postal Services	118.76	500.00	-	500.00	-	500.00	500.00
081020-5401	Office Supplies	51.40	300.00	-	300.00	145.68	600.00	600.00
081020-5501	Travel (Mileage)	-	500.00	-	500.00	-	1,000.00	1,000.00
081020-5503	Travel (Subsist. & Lodging)	18.92	1,500.00	-	1,500.00	441.62	7,500.00	7,500.00
081020-5504	Travel (Conference Fees)	455.00	500.00	-	500.00	620.00	5,000.00	5,000.00
081020-5801	Dues & Association Memberships	275.00	700.00	-	700.00	250.00	1,000.00	1,000.00
081020-8888-67	Mapping Services	6,992.00	7,500.00	-	7,500.00	7,590.00	9,200.00	9,200.00
TOTAL		84,554.79	93,851.00	-	93,851.00	70,573.09	178,470.00	176,317.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
COMMUNITY DEVELOPMENT TOTAL		84,554.79	93,851.00	-	93,851.00	70,573.09	178,470.00	176,317.00
County Engineer								
081022-3002	Professional Services	-	-	-	-	-	-	-
081022-5801	Dues & Association Memberships	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-
COUNTY ENGINEER TOTAL		-	-	-	-	-	-	-
Economic Development Authority (General Fund Expenses)								
081030-1006	Board Member Payments	3,750.00	4,200.00	-	4,200.00	1,800.00	4,200.00	4,200.00
081030-3002	Professional Services-Other	-	1,500.00	-	1,500.00	1,141.99	1,500.00	1,500.00
081030-3007	Advertising (Marketing Boards)	712.35	7,500.00	-	7,500.00	7,523.89	7,500.00	7,500.00
081030-5101	Electrical Services	219.02	300.00	-	300.00	167.55	300.00	300.00
081030-5308	General Liability Ins.	1,856.00	1,875.00	-	1,875.00	1,853.00	1,875.00	1,875.00
081030-5501	Travel (Mileage)	-	500.00	-	500.00	482.58	500.00	500.00
081030-5503	Travel (Subsist & Lodging)	582.45	1,500.00	-	1,500.00	1,452.39	1,500.00	1,500.00
081030-7019	Industrial Site Acqu. & Development	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
081030-8888-1	Business Recruitment	329.01	1,500.00	-	1,500.00	235.00	1,500.00	1,500.00
081030-8888-3	SVAM (Southwest VA Alliance)	43,566.96	43,567.00	-	43,567.00	32,675.22	43,567.00	43,567.00
081030-8888-4	Incentive Fund	375,000.00	500,000.00	-	500,000.00	-	500,000.00	500,000.00
081030-8888-5	Transfer to EDA for Rich Valley Loan	-	-	175,000.00	175,000.00	-	-	-
081030-8888-6	Glade Highlands CD	-	-	385,883.00	385,883.00	385,883.00	-	-
TOTAL		426,015.79	563,442.00	560,883.00	1,124,325.00	433,214.62	563,442.00	563,442.00
ECONOMIC DEV'T AUTHORITY TOTAL		426,015.79	563,442.00	560,883.00	1,124,325.00	433,214.62	563,442.00	563,442.00
Soil & Water Conservation District								
082030-5604-4	Evergreen Soil & Water Conservation	30,000.00	30,000.00	-	30,000.00	22,500.00	30,000.00	30,000.00
TOTAL		30,000.00	30,000.00	-	30,000.00	22,500.00	30,000.00	30,000.00
SOIL & WATER CONSERVATION TOTAL		30,000.00	30,000.00	-	30,000.00	22,500.00	30,000.00	30,000.00
Virginia Tech Cooperative Extension Program								
083030-1001	Salaries & Wages	23,791.39	32,550.00	-	32,550.00	21,721.42	35,125.00	34,125.00
083030-2000	VA Tech Reimbursement	55,170.83	58,228.00	-	58,228.00	8,932.76	62,469.00	62,469.00
083030-2001	FICA Insurance	1,758.75	2,490.00	-	2,490.00	1,610.97	2,687.00	2,611.00
083030-2002	Retirement - VRS	1,841.36	3,457.00	-	3,457.00	2,304.56	3,624.00	3,625.00
083030-2005	Hospital/Medical Plans	4,116.00	11,992.00	-	11,992.00	3,410.40	11,992.00	11,992.00
083030-2006	Group Insurance Plans	276.96	426.00	-	426.00	290.80	457.00	458.00
083030-2011	Workmans Compensation Ins.	26.00	100.00	-	100.00	100.00	110.00	110.00
083030-5401	Office supplies	938.90	500.00	-	500.00	1,707.54	500.00	500.00
083030-5501	Travel (Mileage)	-	500.00	-	500.00	-	500.00	500.00
083030-8888	DOF Forest Sustainability Grant	-	-	5,872.00	5,872.00	-	-	-
TOTAL		87,920.19	110,243.00	5,872.00	116,115.00	40,078.45	117,464.00	116,390.00
COOPERATIVE EXTENSION PROG. TOTAL		87,920.19	110,243.00	5,872.00	116,115.00	40,078.45	117,464.00	116,390.00
Comprehensive Services Act								
083040-1001	Salaries & Wages	-	14,078.00	-	14,078.00	-	14,078.00	14,078.00
083040-2001	FICA Insurance	-	1,077.00	-	1,077.00	-	1,077.00	1,077.00

**EXPENDITURE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
083040-2002	Retirement - VRS	-	1,495.00	-	1,495.00	-	1,495.00	1,495.00
083040-2006	Group Life Insurance	-	189.00	-	189.00	-	189.00	189.00
083040-5701	CSA - Pool Funds	2,479,734.78	2,000,000.00	607,886.00	2,607,886.00	2,062,223.01	2,400,000.00	2,400,000.00
083040-9002	Computer Software	-	500.00	-	500.00	-	500.00	500.00
TOTAL		2,479,734.78	2,017,339.00	607,886.00	2,625,225.00	2,062,223.01	2,417,339.00	2,417,339.00
COMPREHENSIVE SERVICES ACT TOTAL		2,479,734.78	2,017,339.00	607,886.00	2,625,225.00	2,062,223.01	2,417,339.00	2,417,339.00
TOTAL - FUND 001		23,206,631.36	24,406,584.00	3,355,098.00	27,761,682.00	19,653,633.04	36,220,192.26	32,524,231.00
EXPENDITURES - FUND 003								
Animal Control								
091060-5401	Office Supplies	3,349.18	3,900.00	-	3,900.00	3,614.82	4,000.00	4,000.00
091060-5402	Food & Food Service Supplies	555.93	3,500.00	-	3,500.00	1,346.58	4,000.00	4,000.00
091060-5409	Ammunition	853.92	1,000.00	-	1,000.00	-	1,000.00	1,000.00
091060-5801	Dues & Subscriptions	1,870.00	2,000.00	-	2,000.00	-	2,000.00	2,000.00
091060-5802	Claims & Bounties	352.00	1,500.00	-	1,500.00	-	1,500.00	1,500.00
TOTAL		6,981.03	11,900.00	-	11,900.00	4,961.40	12,500.00	12,500.00
ANIMAL CONTROL FUND TOTAL		6,981.03	11,900.00	-	11,900.00	4,961.40	12,500.00	12,500.00
TOTAL - FUND 003		6,981.03	11,900.00	-	11,900.00	4,961.40	12,500.00	12,500.00
EXPENDITURES - FUND 004								
Smyth County Economic Development Authority - General Expenses								
012010-5401	General Expenses EDA	73.43	60,000.00	-	60,000.00	26,033.06	60,000.00	60,000.00
012010-5402	Mega Site Grant Match	-	-	-	-	-	-	-
012010-5403	Smyth Strong CARES Act Fund	-	-	-	-	-	-	-
012010-5404	Smyth Strong ARPA Fund	-	-	300,000.00	300,000.00	148,042.57	150,000.00	150,000.00
012010-5500	Pathway Park Site Work	9,062.00	-	200,000.00	200,000.00	23,767.20	1,000,000.00	1,000,000.00
012010-5505	WCC Building Debt Service	-	-	49,000.00	49,000.00	32,726.00	65,352.00	65,352.00
012010-_____	WCC Building Capital Reserve	-	-	114,000.00	114,000.00	-	18,648.00	18,648.00
012010-5600	Economic Development Activities	81,897.69	50,000.00	908,737.00	958,737.00	442,068.99	300,000.00	300,000.00
012010-8888	Incentive Fund	-	700,000.00	-	700,000.00	-	500,000.00	500,000.00
012010-8888-1	Loan to Rich Valley Fairgrounds	-	-	175,000.00	175,000.00	-	175,000.00	175,000.00
012010-8888-2	Scholle Rail Spur Construction	-	-	781,370.00	781,370.00	-	781,370.00	781,370.00
012010-8888-3	Building/Property Acquisition	-	-	-	-	-	-	-
TOTAL		91,033.12	810,000.00	2,528,107.00	3,338,107.00	672,637.82	3,050,370.00	3,050,370.00
GENERAL EDA EXPENSES TOTAL		91,033.12	810,000.00	2,528,107.00	3,338,107.00	672,637.82	3,050,370.00	3,050,370.00
TOTAL - FUND 004		91,033.12	810,000.00	2,528,107.00	3,338,107.00	672,637.82	3,050,370.00	3,050,370.00
EXPENDITURES - FUND 006								

**EXPENDITURE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
Court Reimbursements to Towns								
010000-0001	Treas. Check to Town of Marion	-	200.00	-	200.00	454.62	500.00	500.00
010000-0002	Treas. Check to Town of Chilhowie	170.00	400.00	-	400.00	150.70	1,000.00	1,000.00
010000-0003	Treas. Check to Town of Saltville	-	-	-	-	-	-	-
	TOTAL	170.00	600.00	-	600.00	605.32	1,500.00	1,500.00
E-Summons Reimbursement to Towns								
012000-0001	Tr. Ck. Town of Marion E-Summons	572.09	1,000.00	-	1,000.00	584.62	1,000.00	1,000.00
012000-0002	Tr. Ck. Town of Chilhowie E-Summons	3,798.15	3,500.00	-	3,500.00	3,012.15	3,500.00	3,500.00
012000-0003	Tr. Ck. Town of Saltville E-Summons	571.56	500.00	-	500.00	244.42	500.00	500.00
	TOTAL	4,941.80	5,000.00	-	5,000.00	3,841.19	5,000.00	5,000.00
	COURT REIMBURSEMENTS TOTAL	5,111.80	5,600.00	-	5,600.00	4,446.51	6,500.00	6,500.00
	TOTAL - FUND 006	5,111.80	5,600.00	-	5,600.00	4,446.51	6,500.00	6,500.00
EXPENDITURES - FUND 007								
County Insurance Fund								
	TOTAL	-	-	-	-	-	-	-
	COUNTY INSURANCE FUND TOTAL	-	-	-	-	-	-	-
	TOTAL - FUND 007	-	-	-	-	-	-	-
EXPENDITURES - FUND 009								
Smyth County School Operations								
099990-5801	Instruction	39,106,530.17	41,135,823.00	55,287.00	41,191,110.00	25,703,492.79	43,200,661.00	43,200,661.00
099990-5802	Administration/Attendance	1,721,962.57	2,025,641.00	52,677.00	2,078,318.00	1,337,989.92	1,993,696.00	1,993,696.00
099990-5803	Transportation	2,749,929.04	2,813,181.00	192,818.00	3,005,999.00	1,734,200.78	2,944,603.00	2,944,603.00
099990-5804	Operations & Maintenance	7,293,257.89	5,986,788.00	2,548,216.00	8,535,004.00	6,852,161.96	5,488,072.00	5,488,072.00
099990-5805	Food Service	4,475,536.66	4,088,368.00	40,089.00	4,128,457.00	2,936,908.07	4,256,258.00	4,256,258.00
099990-5806	Technology	1,913,764.89	1,720,053.00	60,881.00	1,780,934.00	1,014,578.56	1,690,975.00	1,690,975.00
099990-5807	Capital Outlay-Facilities	-	-	2,186,299.00	2,186,299.00	-	5,093,118.00	5,093,118.00
099990-5807-1	Debt Service-Local Funds	2,169,370.45	2,170,267.00	-	2,170,267.00	2,116,707.03	2,179,455.00	2,179,455.00
	TOTAL	59,430,351.67	59,940,121.00	5,136,267.00	65,076,388.00	41,696,039.11	66,846,838.00	66,846,838.00
	COUNTY SCHOOL OPERATIONS TOTAL	59,430,351.67	59,940,121.00	5,136,267.00	65,076,388.00	41,696,039.11	66,846,838.00	66,846,838.00
	TOTAL - FUND 009	59,430,351.67	59,940,121.00	5,136,267.00	65,076,388.00	41,696,039.11	66,846,838.00	66,846,838.00
EXPENDITURES - FUND 013								
CSA Trust Fund								
075000-0001	CSA Trust Fund Early Intervention	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
Dept. of Social Services - Operational Fund								
083060-0001	Salaries & Wages	2,623,290.83	2,900,943.00	-	2,900,943.00	2,002,934.88	2,900,943.00	2,900,943.00
083060-0002	FICA Insurance	194,245.67	221,922.00	-	221,922.00	146,390.30	221,922.00	221,922.00
083060-0003	Retirement - VRS	122,533.46	308,080.00	-	308,080.00	89,002.27	308,080.00	308,080.00
083060-0004	Hospital/Medical Plans	492,270.63	558,092.00	-	558,092.00	376,822.06	587,000.00	587,000.00
083060-0005	Group Ins. Plans	33,428.52	38,081.00	-	38,081.00	24,669.81	38,081.00	38,081.00
083060-0006		31,044.94	-	-	-	13,004.87	-	-
083060-0007	Unemp. Comp.	5,110.00	4,000.00	-	4,000.00	1,160.00	4,000.00	4,000.00
083060-0008	Workmans Compensation Ins.	6,445.13	5,500.00	-	5,500.00	4,675.00	5,500.00	5,500.00
083060-0009	Professional Services - Other	(10.00)	5,000.00	-	5,000.00	(12.00)	5,000.00	5,000.00
083060-0010	Medical Services	16,459.95	25,000.00	-	25,000.00	713.36	2,000.00	2,000.00
083060-0011	Repair & Maintenance	1,204.09	520.00	-	520.00	-	520.00	520.00
083060-0012	Advertisment	1,712.60	200.00	-	200.00	2,413.00	200.00	200.00
083060-0013	CCI Charge	5,194.00	-	-	-	4,451.00	-	-
083060-0014	Postal Services	14,847.80	25,000.00	-	25,000.00	303.11	26,500.00	26,500.00
083060-0015	Telecommunications	27,081.57	43,000.00	-	43,000.00	19,190.25	43,000.00	43,000.00
083060-0016	Vehicle Property Insurance	12,975.00	13,000.00	-	13,000.00	13,486.00	18,000.00	18,000.00
083060-0018	PB off Liab.	1,911.00	2,000.00	-	2,000.00	-	2,000.00	2,000.00
083060-0019	Office Supplies	29,438.67	38,000.00	-	38,000.00	24,318.57	38,000.00	38,000.00
083060-0020	VCL Supply	36,034.75	32,000.00	-	32,000.00	26,086.40	35,000.00	35,000.00
083060-0021	Books And Subscriptions	-	200.00	-	200.00	-	200.00	200.00
083060-0022	Travel (Subsist. & Lodging)	7,566.68	4,500.00	-	4,500.00	10,138.75	12,000.00	12,000.00
083060-0023	Travel (Mileage)	466.50	800.00	-	800.00	187.60	500.00	500.00
083060-0024	Registration Fees	-	200.00	-	200.00	-	200.00	200.00
083060-0025	Miscellaneous	64,347.72	5,000.00	-	5,000.00	89,862.16	5,000.00	5,000.00
083060-0026	Dues and Association Memberships	35.00	500.00	-	500.00	843.00	500.00	500.00
083060-0027	Vehicle Purchase	-	90,000.00	-	90,000.00	-	90,000.00	90,000.00
083060-0028	Lease - Equipment	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
083060-0029	Lease - Building	850.00	-	-	-	2,765.00	-	-
083060-0030	Aged Auxiliary Grant	85,276.00	104,000.00	-	104,000.00	49,675.00	80,000.00	80,000.00
083060-0031	Disabled Aux. Grant	330,214.00	313,000.00	-	313,000.00	223,908.00	325,000.00	325,000.00
083060-0032	General Relief	-	-	-	-	-	-	-
083060-0033	AFDC- Foster Care	452,792.22	450,000.00	-	450,000.00	308,117.12	400,000.00	400,000.00
083060-0035	Emerg. Assistance	-	3,000.00	-	3,000.00	-	3,000.00	3,000.00
083060-0036	Special Needs - Adoption	31,200.00	35,000.00	-	35,000.00	25,861.00	35,000.00	35,000.00
083060-0037	Adoption Subsidity	754,220.87	744,000.00	-	744,000.00	723,916.38	1,000,000.00	1,000,000.00
083060-0038	Other Purchased Services	6,600.52	-	-	-	1,095.00	-	-
083060-0041	View Purchased	66,462.27	107,282.00	-	107,282.00	56,424.37	107,282.00	107,282.00
083060-0044	W/T Day Care	324.00	-	-	-	46.00	-	-
083060-0046	Companion Services/Adult	42,301.06	65,000.00	-	65,000.00	32,049.14	65,000.00	65,000.00
083060-0050	Family Preservation	3,959.00	9,500.00	-	9,500.00	5,913.04	9,500.00	9,500.00
083060-0051	Indep. Living Grant	1,886.19	3,000.00	-	3,000.00	2,939.40	3,000.00	3,000.00
083060-0053	Indep. Living Edu & Training	2,500.00	7,500.00	-	7,500.00	2,400.00	3,200.00	3,200.00
083060-0054	Foster Parent Respite	-	1,500.00	-	1,500.00	-	1,500.00	1,500.00
083060-0055	Safe & Stable Family	-	37,609.00	-	37,609.00	-	37,609.00	37,609.00

**EXPENDITURE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
083060-0059	TANF-UP	995.77	1,000.00	-	1,000.00	1,617.46	4,000.00	4,000.00
083060-0060	Utilities & Janitorial	1,818.83	160,500.00	-	160,500.00	2,056.80	2,000.00	2,000.00
083060-0061	Quality Initiative	-	-	-	-	-	-	-
083060-0065	Adult Protective Services	7,684.81	10,000.00	-	10,000.00	4,938.92	9,648.00	9,648.00
083060-0070	Property Ins.	2,251.00	5,000.00	-	5,000.00	2,133.00	-	-
083060-0072	Hybrid Ret.	99,424.26	-	-	-	106,712.81	-	-
083060-0073	Dis. Ins.	5,892.47	7,500.00	-	7,500.00	5,295.83	8,000.00	8,000.00
083060-0074	Legal Services	152,841.50	100,000.00	-	100,000.00	125,701.00	175,000.00	175,000.00
083060-0075	Office Furniture	8,729.42	7,500.00	-	7,500.00	-	7,500.00	7,500.00
083060-0076	Child WF Sub Abuse	11,482.63	8,176.00	-	8,176.00	12,409.92	12,000.00	12,000.00
083060-0077	Adoption Incentive Grant	1,959.58	3,000.00	-	3,000.00	2,752.77	-	-
083060-0078	IV-E Training	3,236.76	-	-	-	-	-	-
083060-0079	Electrical Service	21,207.08	-	-	-	18,643.03	30,000.00	30,000.00
083060-0080	Water/Sewer	3,372.25	-	-	-	3,051.15	5,000.00	5,000.00
083060-0082	Repair/Supplies	3,416.15	-	-	-	4,033.63	4,000.00	4,000.00
083060-0083	Main Serv Con	12,025.02	-	-	-	5,889.43	10,000.00	10,000.00
083060-0084	POS Other Govt	47,229.47	-	-	-	34,500.85	47,500.00	47,500.00
083060-0085	Supportive Housing	60,131.00	60,000.00	-	60,000.00	51,238.00	70,000.00	70,000.00
083060-0088	Heating/Fuel	6,107.78	-	-	-	2,377.16	2,100.00	2,100.00
083060-0089	IV-E Preventions	13,566.00	84,116.00	-	84,116.00	9,318.00	82,947.00	82,947.00
083060-0090	CHAFEE Ind Liv COVID	15,929.30	-	-	-	-	-	-
083060-0091	Fam Pres BL 868	4,573.63	-	-	-	3,599.16	-	-
083060-0092	IV-E FP Training	-	-	-	-	3,177.99	-	-
083060-5699-4	Local Only	-	2,000.00	-	2,000.00	-	2,000.00	2,000.00
TOTAL		5,990,095.35	6,651,721.00	-	6,651,721.00	4,685,196.75	6,886,932.00	6,886,932.00
TOTAL - FUND 013		5,990,095.35	6,651,721.00	-	6,651,721.00	4,685,196.75	6,886,932.00	6,886,932.00
EXPENDITURES - FUND 037								
School Textbook Funds								
099990-5701	School Textbook Fund	337,801.51	-	135,000.00	135,000.00	39,228.25	135,000.00	135,000.00
099990-5702	Textbook Investment	-	-	-	-	-	-	-
TOTAL		337,801.51	-	135,000.00	135,000.00	39,228.25	135,000.00	135,000.00
TOTAL - FUND 037		337,801.51	-	135,000.00	135,000.00	39,228.25	135,000.00	135,000.00
EXPENDITURES - FUND 038								
Emergency Dispatch Supplemental Fund								
011010-1001	Salaries & Wages	45,558.21	89,000.00	-	89,000.00	35,740.88	89,000.00	89,000.00
011010-2001	FICA Insurance	3,485.17	6,809.00	-	6,809.00	2,734.15	6,809.00	6,809.00
011010-9001	Computer Hardware	3,684.85	10,000.00	-	10,000.00	1,599.92	10,000.00	10,000.00
011010-9002	Computer Software	-	5,000.00	-	5,000.00	-	5,000.00	5,000.00
011010-9005	Specific Use	3,445.00	88,837.00	-	88,837.00	-	85,687.00	85,687.00

**EXPENDITURE WORKSHEET
FY23/24**

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
* 011010-8888	Reimbursement to General Fund for Supp't	-	-	-	-	-	-	-
TOTAL		56,173.23	199,646.00	-	199,646.00	40,074.95	196,496.00	196,496.00
TOTAL - FUND 038		56,173.23	199,646.00	-	199,646.00	40,074.95	196,496.00	196,496.00
EXPENDITURES - FUND 040								
COVID Grant Money								
013020-0000	Registrar	-	-	-	-	-	-	-
034010-0000	Zoning/Building	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-
TOTAL - FUND 40		-	-	-	-	-	-	-
EXPENDITURES - FUND 301								
Courthouse Construction Project								
012010-0017	CONTINGENCY	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-
TOTAL - FUND 301		-	-	-	-	-	-	-
EXPENDITURES - FUND 302								
Public Safety Comm. Bond								
* 012010-0001	Construction Funds	-	-	-	-	-	10,350,000.00	10,350,000.00
TOTAL		-	-	-	-	-	10,350,000.00	10,350,000.00
TOTAL - FUND 302		-	-	-	-	-	10,350,000.00	10,350,000.00
EXPENDITURES - FUND 303								
Food Pantry CDBG Grant								
012010-0001	CDBG Grant Expenses	124,801.38	-	-	-	5,975.00	-	-
TOTAL		124,801.38	-	-	-	5,975.00	-	-
TOTAL - FUND 303		124,801.38	-	-	-	5,975.00	-	-
EXPENDITURES - FUND 399								
Courthouse Construction BB&T								
010001-0001	Transfer to Project Funds	137,531.46	-	-	-	-	-	-
010001-0002	Transfer to General Fund	-	-	-	-	-	49,710.00	49,710.00
TOTAL		137,531.46	-	-	-	-	49,710.00	49,710.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
TOTAL - FUND 399		137,531.46	-	-	-	-	49,710.00	49,710.00
EXPENDITURES - FUND 501								
Water/Sewer Operational Expense								
085010-1000	Compensation & Benefits							
085010-1001	Salaries & Wages	294,313.62	303,114.00	-	303,114.00	246,890.36	339,592.00	331,592.00
085010-2001	FICA Insurance	21,281.47	23,188.00	-	23,188.00	17,669.98	25,979.00	25,367.00
085010-2002	Retirement - VRS	24,882.84	32,191.00	-	32,191.00	24,684.87	35,215.00	35,215.00
085010-2005	Hospital/Medical Plans	77,476.11	82,246.00	-	82,246.00	65,436.65	99,940.00	99,940.00
085010-2006	Group Insurance Plans	4,168.58	4,060.00	-	4,060.00	3,546.34	4,443.00	4,444.00
085010-2011	Workmans Compensation Ins.	6,750.00	7,200.00	-	7,200.00	7,200.00	7,920.00	7,920.00
085010-3004	Miss Utility	661.50	1,400.00	-	1,400.00	606.90	1,400.00	1,400.00
085010-3005	Vehicle Maintenance	7,078.93	7,000.00	-	7,000.00	7,583.85	7,000.00	7,000.00
085010-3006	Fuel Cost	22,087.07	25,000.00	-	25,000.00	27,552.83	37,000.00	37,000.00
085010-3037	Permits	11,530.00	12,000.00	-	12,000.00	11,838.08	12,000.00	12,000.00
085010-5033	Refunds	105.89	500.00	-	500.00	-	500.00	500.00
085010-5034	Saltville Sewer Connection	462.07	1,200.00	-	1,200.00	309.71	1,200.00	1,200.00
085010-5101	Electricity	56,060.76	52,000.00	-	52,000.00	49,752.95	65,000.00	65,000.00
085010-5201	Postage	1,707.15	3,500.00	-	3,500.00	1,222.28	3,500.00	3,500.00
085010-5203	Telephone	5,542.33	6,500.00	-	6,500.00	4,745.50	6,500.00	6,500.00
085010-5401	Office Supplies	1,564.23	2,000.00	-	2,000.00	1,702.63	9,500.00	9,500.00
085010-5405	Maintenance Supplies	71,079.19	80,000.00	4,228.00	84,228.00	73,330.47	85,000.00	85,000.00
085010-5410	Uniforms	3,855.08	3,500.00	-	3,500.00	2,629.98	3,500.00	3,500.00
085010-5413	Replacement meters & old	575.10	15,000.00	-	15,000.00	14,196.92	30,000.00	30,000.00
085010-5415	Equipment Calibration	2,215.95	5,200.00	-	5,200.00	5,468.23	5,500.00	5,500.00
085010-5418	Telemetry Replacement	739.00	3,000.00	-	3,000.00	-	3,000.00	3,000.00
085010-5420	Lights & Safety Equipment	1,360.38	3,000.00	-	3,000.00	2,212.95	3,000.00	3,000.00
085010-5422	Water Testing (coliform)	10,601.00	12,000.00	-	12,000.00	6,997.00	12,000.00	12,000.00
085010-5423	Hutton Branch Treatment Plant	35,610.08	12,000.00	-	12,000.00	-	12,000.00	12,000.00
085010-5424	A/R Deposit Refund	154.40	1,000.00	-	1,000.00	126.71	1,000.00	1,000.00
085010-8788	Travel (Convention & Education)	443.83	1,000.00	-	1,000.00	364.00	1,000.00	1,000.00
085010-9003	Specific Use	-	-	-	-	-	25,000.00	25,000.00
085010-9004	Processing of Bills	19,847.58	17,400.00	-	17,400.00	19,203.57	39,000.00	39,000.00
085010-9005	Reimburse Fund 001 for Superintendent	-	32,532.00	-	32,532.00	7,386.00	-	-
TOTAL		682,154.14	748,731.00	4,228.00	752,959.00	602,658.76	876,689.00	868,078.00
Water Purchases								
085020-0102	Atkins	90,289.14	90,000.00	-	90,000.00	68,632.10	100,000.00	100,000.00
085020-0103	Route 16 South (Currin Valley)	55.00	50.00	-	50.00	76.19	50.00	50.00
085020-0104	HMSF/Walker's/Ebenezer	13,872.00	2,000.00	-	2,000.00	39,120.00	2,000.00	2,000.00
085020-0105	Industrial Park-Low	60.00	100.00	-	100.00	45.00	100.00	100.00
085020-0106	Merillat	2,507.50	5,000.00	-	5,000.00	2,338.00	5,000.00	5,000.00
085020-0107	Nicks Creek	60.00	20,000.00	-	20,000.00	45.00	20,000.00	20,000.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
085020-0202	St. Clair's Creek	4,913.24	6,900.00	-	6,900.00	4,619.20	7,200.00	7,200.00
085020-0203	Fox Valley Road	753.12	1,000.00	-	1,000.00	591.16	1,000.00	1,000.00
085020-0205	Apple Valley Road Meter	183,470.41	190,000.00	-	190,000.00	112,526.17	198,550.00	198,550.00
085020-0206	St. John's Crossing	3,960.73	4,000.00	-	4,000.00	3,511.01	4,200.00	4,200.00
085020-0302	Allison Gap	-	1,500.00	-	1,500.00	-	1,500.00	1,500.00
085020-0303	Pleasant Heights	42,545.31	43,000.00	-	43,000.00	32,864.93	43,000.00	43,000.00
085020-0304	Midway	11,624.30	9,000.00	-	9,000.00	6,721.85	9,000.00	9,000.00
085020-0305	Poore Valley	13,889.28	14,000.00	-	14,000.00	11,355.88	15,000.00	15,000.00
085020-0306	Cardwell (Water Tank)	943.41	1,000.00	-	1,000.00	768.52	1,000.00	1,000.00
085020-0501	Thomas Bridge	9,146.66	10,000.00	-	10,000.00	8,337.13	11,000.00	11,000.00
085020-0600	Sewer Station Meters	744.06	1,500.00	-	1,500.00	6,115.46	1,000.00	1,000.00
085020-0104-1	EHM Park Main	56,498.25	40,000.00	-	40,000.00	31,865.70	40,000.00	40,000.00
TOTAL		435,332.41	439,050.00	-	439,050.00	329,533.30	459,600.00	459,600.00
Sewer Payments to Towns								
085030-0001	Town of Marion	180,514.59	195,000.00	-	195,000.00	158,898.89	195,000.00	195,000.00
085030-0002	Town of Chilhowie	3,286.22	3,600.00	-	3,600.00	4,758.53	3,600.00	3,600.00
085030-0003	Town of Saltville	29,895.43	28,000.00	-	28,000.00	-	28,000.00	28,000.00
085030-0007	Town of Chilhowie (Salary)	66,354.44	74,000.00	-	74,000.00	56,135.92	74,000.00	74,000.00
TOTAL		280,050.68	300,600.00	-	300,600.00	219,793.34	300,600.00	300,600.00
Debt Retirement								
085040-0006	Blue Ridge Bank Note - US Bank 2016A	586,978.14	587,247.00	-	587,247.00	587,246.88	581,619.00	581,619.00
085040-0050	Pioneer/Fox Valley Water	11,208.00	11,208.00	-	11,208.00	8,406.00	11,208.00	11,208.00
085040-0070	Town of Marion Co Generator	8,915.76	8,916.00	-	8,916.00	8,915.76	8,916.00	8,916.00
085040-0080	Chilhowie Sludge Lab	82,036.24	19,689.00	-	19,689.00	59,662.72	96,900.00	96,900.00
085040-0110	Long Hollow	27,540.00	27,540.00	-	27,540.00	20,655.00	27,540.00	27,540.00
085040-0132	Hutton Branch VRA	6,400.38	6,401.00	-	6,401.00	3,200.19	6,401.00	6,401.00
085040-0154	Groseclose Project VRA	16,643.94	16,645.00	-	16,645.00	16,643.94	16,645.00	16,645.00
085040-0165	Adwolfe Sewer - Rural Dev #68	78,492.00	78,492.00	-	78,492.00	58,869.00	78,492.00	78,492.00
085040-0170	Town of Chilhowie-Wastewater Treatment	18,047.70	96,900.00	-	96,900.00	13,125.60	19,869.00	19,869.00
085040-0172	Cedars/Hall Sub Rural Dev # 54	68,940.00	68,940.00	-	68,940.00	51,705.00	68,940.00	68,940.00
085040-0175	North Holston -VRA	23,650.00	23,650.00	-	23,650.00	23,650.00	23,650.00	23,650.00
TOTAL		928,852.16	945,628.00	-	945,628.00	852,080.09	940,180.00	940,180.00
Utility Fund Capital Projects								
085060-0007	Pumps & Motors Replacement	17,894.81	20,000.00	-	20,000.00	23,660.21	50,000.00	50,000.00
085060-0008	Drilling of Test Wells	-	-	-	-	-	-	-
085060-0009	Computer-Hutton Branch	-	-	-	-	-	-	-
085060-0010	Vehicle Purchase	32,160.00	49,000.00	-	49,000.00	49,000.00	55,000.00	55,000.00
085060-0011	Office Replacement	-	-	-	-	-	-	-
085060-0012	Pipe Saw	-	-	-	-	-	-	-
085060-0013	Leak Detection Geo Microphone	-	-	-	-	-	-	-
085060-0014	Leak Detection Correlator	-	-	-	-	-	-	-
085060-0015	Zone Meter Materials	-	-	-	-	-	-	-
* 085060-0016	Water Study Master Plan Implementation	-	-	-	-	-	500,000.00	500,000.00
* 085060-0017	Sewer Study I&I Implmentation	-	-	-	-	-	500,000.00	500,000.00
TOTAL		50,054.81	69,000.00	-	69,000.00	72,660.21	1,105,000.00	1,105,000.00

**EXPENDITURE WORKSHEET
FY23/24**

	Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
<i>4/1/2023</i>							
TOTAL - FUND 501	2,376,444.20	2,503,009.00	4,228.00	2,507,237.00	2,076,725.70	3,682,069.00	3,673,458.00
EXPENDITURES - FUND 502							
Capital Improvements Fund Projects							
012010-0241	WWConstruction Funds(PDC)	12,000.00	-	-	-	-	-
012010-0242	Back of the Dragon Overlook	138,658.69	-	-	-	-	-
012010-0243	PDC GRANT TA	21,923.04	-	-	-	-	-
012010-0252	Morison Building - HVAC Replacement	85,027.61	700,000.00	-	700,000.00	-	-
012010-0253	Broadband Project Grant	-	-	-	-	39,966.00	-
012010-0255	Animal Control Building Repairs	-	-	20,000.00	20,000.00	19,729.45	-
012010-0256	Animal Control - Vehicle Replacement	79,243.01	12,000.00	-	12,000.00	11,999.46	-
012010-0257	Morison Building Elevator	13,759.00	26,064.00	-	26,064.00	-	-
012010-0258	County Building Use Plan/Implementation	21,981.00	-	64,204.00	64,204.00	42,758.00	-
012010-0259	B&G - Vehicle Replacement	29,054.00	-	-	-	-	-
012010-0260	Comprehensive Plan Revision/Update	4,650.00	55,000.00	15,350.00	70,350.00	32,135.00	-
012010-0261	Feasibility Study for Dispatch Consolidation	-	-	-	-	-	-
012010-0262	Radio System Needs Assessment	59,876.00	-	-	-	-	-
012010-0263	Dispatch Center HVAC	-	-	9,500.00	9,500.00	-	-
012010-0264	Dispatch - Microwave Dish Cover	7,200.00	-	-	-	-	-
012010-0265	Municipal Finance Software Upgrades	-	-	-	-	-	-
012010-0266	Sheriff's Office Vehicle Replacement	-	290,077.00	-	290,077.00	290,233.95	-
012010-0267	Social Services Vehicle Replacement	44,972.00	-	-	-	-	-
012010-0268	Solid Waste - Convenience Center Upgrades	30,000.00	-	-	-	-	-
012010-0269	Portable Welder	5,000.00	-	-	-	-	-
012010-0270	Roll-off Truck Replacement (reserve fund)	-	-	-	-	-	-
012010-0271	Roll-off Bins/Containers	25,000.00	27,000.00	-	27,000.00	26,242.00	-
012010-0272	Transfer Station Acquisition/Redevelopment	-	2,000,000.00	(2,000,000.00)	-	60,085.00	-
012010-0273	Solid Waste - Vehicle Replacement	35,000.00	-	-	-	-	-
012010-0274	Solid Waste - Yard Truck Replacement	-	-	-	-	-	-
012010-0285	Route 16 Sewer Study	31,250.00	-	68,750.00	68,750.00	68,750.00	-
012010-0286	AEDs for County Buildings	-	20,000.00	-	20,000.00	-	-
012010-_____	EMS - External Network for Field Ops	-	-	-	-	-	-
012010-0287	Fleet Vehicle Maintenance Facility	-	5,000.00	(5,000.00)	-	-	-
012010-0288	Building & Zoning Vehicle Replacement	-	35,000.00	5,000.00	40,000.00	38,243.81	-
012010-_____	Dispatch Center Carpet Replacement	-	-	-	-	-	-
012010-0289	EMS Ambulance Rotation	-	275,000.00	-	275,000.00	133,000.00	-
012010-0290	EMS Equipment	-	150,000.00	-	150,000.00	112,385.78	-
012010-_____	Fire Department Fleet Rotation	-	-	-	-	-	-
012010-0291	Water Study & Master Plan	-	50,000.00	-	50,000.00	-	-
012010-0292	Water Study & Master Plan Implementation	-	500,000.00	-	500,000.00	-	-
012010-0293	Sewer I/I Study & Analysis	-	-	-	-	-	-
012010-0294	Sewer I/I Study & Analysis Implementation	-	500,000.00	-	500,000.00	-	-

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
012010-_____	Solid Waste Yard Truck replacement	-	-	10,500.00	10,500.00	-	-	-
012010-0299	Konnarock Community Center Well	-	-	25,000.00	25,000.00	-	-	-
012010-0300	Saltville Library ARC Match	-	-	15,000.00	15,000.00	7,500.00	-	-
012010-0241-1	MRPDC-Atkins Source TA	-	-	-	-	-	-	-
012010-0241-2	MRPDC-EBENEZER Well/Pathway Park	-	-	-	-	-	-	-
TOTAL		644,594.35	4,645,141.00	(1,771,696.00)	2,873,445.00	883,028.45	-	-
TOTAL - FUND 502		644,594.35	4,645,141.00	(1,771,696.00)	2,873,445.00	883,028.45	-	-
EXPENDITURES - FUND 505								
Transfer Station Construction								
012010-0001	Transfer Station Construction	-	-	2,000,000.00	2,000,000.00	196,020.00	2,750,000.00	2,750,000.00
012010-0002	Building/Property Acquisition	-	-	-	-	-	-	-
TOTAL		-	-	2,000,000.00	2,000,000.00	196,020.00	2,750,000.00	2,750,000.00
TOTAL - FUND 505		-	-	2,000,000.00	2,000,000.00	196,020.00	2,750,000.00	2,750,000.00
EXPENDITURES - FUND 734								
Special Welfare SSI Expenses								
083060-5699-4	Checks for SS & SSI Recep	174.00	2,500.00	-	2,500.00	1,264.87	2,500.00	2,500.00
TOTAL		174.00	2,500.00	-	2,500.00	1,264.87	2,500.00	2,500.00
TOTAL - FUND 734		174.00	2,500.00	-	2,500.00	1,264.87	2,500.00	2,500.00
EXPENDITURES - FUND 735								
Special Welfare Expenses								
083060-5699-4	Special Welfare	52,249.59	70,610.00	-	70,610.00	83,316.33	70,610.00	70,610.00
TOTAL		52,249.59	70,610.00	-	70,610.00	83,316.33	70,610.00	70,610.00
TOTAL - FUND 735		52,249.59	70,610.00	-	70,610.00	83,316.33	70,610.00	70,610.00
EXPENDITURES - FUND 736								
Special Welfare Ded. Expenses								
083060-5699-4	Checks for SSA Dedicated	-	-	-	-	439.02	-	-
TOTAL		-	-	-	-	439.02	-	-
TOTAL - FUND 736		-	-	-	-	439.02	-	-

EXPENDITURE WORKSHEET
FY23/24

	Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
	2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
<i>4/1/2023</i>							
EXPENDITURES - FUND 737							
Comm. Atty. Drug Asset							
022010-1003	-	-	-	-	-	-	-
022010-2001	-	-	-	-	-	-	-
022010-8888-21	1,687.50	50,000.00	-	50,000.00	10,688.62	50,000.00	50,000.00
TOTAL	1,687.50	50,000.00	-	50,000.00	10,688.62	50,000.00	50,000.00
TOTAL - FUND 737							
	1,687.50	50,000.00	-	50,000.00	10,688.62	50,000.00	50,000.00
EXPENDITURES - FUND 738							
Sheriff Restitution (Salaries)							
010001-1001	-	-	-	-	-	-	-
010001-1003	-	-	-	-	-	-	-
010001-2001	-	-	-	-	-	-	-
010001-2002	-	-	-	-	-	-	-
010001-2005	-	-	-	-	-	-	-
010001-2006	-	-	-	-	-	-	-
010001-2011	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Sheriff Restitution							
021070-8888-21	-	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL	-	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL - FUND 738							
	-	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00
EXPENDITURES - FUND 739							
Sheriff DARE Expenses							
021070-8888-5	9,234.34	10,000.00	-	10,000.00	7,764.74	10,000.00	10,000.00
TOTAL	9,234.34	10,000.00	-	10,000.00	7,764.74	10,000.00	10,000.00
TOTAL - FUND 739							
	9,234.34	10,000.00	-	10,000.00	7,764.74	10,000.00	10,000.00
EXPENDITURES - FUND 740							
Sheriff DMW Safety Grant							
010000-0001	11,009.01	23,223.00	-	23,223.00	9,141.08	23,223.00	23,223.00
010000-2001	842.22	1,777.00	-	1,777.00	699.27	1,777.00	1,777.00
010000-3001	-	-	-	-	-	-	-
TOTAL	11,851.23	25,000.00	-	25,000.00	9,840.35	25,000.00	25,000.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
TOTAL - FUND 742		11,851.23	25,000.00	-	25,000.00	9,840.35	25,000.00	25,000.00
EXPENDITURES - FUND 742								
Sheriff Courthouse Security								
010000-0001	Part-time Salary/Wages	163,852.31	274,000.00	-	274,000.00	116,224.58	274,000.00	274,000.00
010000-2001	FICA Insurance	12,534.99	20,961.00	-	20,961.00	8,891.40	20,961.00	20,961.00
010000-2011	Workmans Compensation Ins.	5,754.00	5,754.00	-	5,754.00	2,182.50	5,754.00	5,754.00
010000-9004	Equipment Purchases	1,382.42	2,519.00	-	2,519.00	461.57	2,519.00	2,519.00
TOTAL		183,523.72	303,234.00	-	303,234.00	127,760.05	303,234.00	303,234.00
TOTAL - FUND 742		183,523.72	303,234.00	-	303,234.00	127,760.05	303,234.00	303,234.00
EXPENDITURES - FUND 743								
Asset Forfeiture								
010000-0001	Comm. Attorney	137.60	20,000.00	-	20,000.00	86.60	20,000.00	20,000.00
010000-0002	Sheriff	3,730.40	20,000.00	-	20,000.00	510.40	20,000.00	20,000.00
010000-0003	Marion Police Department	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
010000-0004	Saltville Police Department	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
010000-0005	Chilhowie Police Department	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
010000-0006	Virginia State Police	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
010000-0007	Defendant Seizure Reimbursement	7,904.00	20,000.00	-	20,000.00	-	20,000.00	20,000.00
010000-0008	Dept. Criminal Justice Services	43,412.00	60,000.00	-	60,000.00	21,049.00	60,000.00	60,000.00
010000-0009	John Graham Clerk of the Court	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00
TOTAL		55,184.00	125,000.00	-	125,000.00	21,646.00	125,000.00	125,000.00
TOTAL - FUND 743		55,184.00	125,000.00	-	125,000.00	21,646.00	125,000.00	125,000.00
EXPENDITURES - FUND 744								
Police Activity Expenses								
010000-1001	Salaries & Wages	69,601.75	75,000.00	-	75,000.00	21,691.47	90,000.00	90,000.00
010000-1003	Part-time Salaries & Wage	328,088.65	483,000.00	-	483,000.00	313,623.35	483,000.00	483,000.00
010000-2001	FICA Insurance	29,852.61	42,687.00	-	42,687.00	25,651.95	43,835.00	43,835.00
010000-2002	Retirement - VRS	(253.99)	-	-	-	-	-	-
010000-2005	Hospital/Medical Plans	-	-	-	-	-	-	-
010000-2009	Group Ins. Plan	(38.20)	-	-	-	-	-	-
010000-2011	Workmans Compensation Ins.	13,315.50	-	-	-	-	-	-
010000-2012	SRO-3 SB Diff	-	-	-	-	-	-	-
010000-2013	SRO-2 DCJS Diff	-	-	-	-	-	-	-
010000-2014	Compression Raise Offset	-	-	-	-	-	-	-
010000-2020	SERT Team Training & Equipment	10,837.53	12,000.00	-	12,000.00	5,893.51	12,000.00	12,000.00
010000-5203	Communication Costs	-	-	-	-	-	-	-

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
010000-5401	Office Supplies	-	-	-	-	-	-	-
010000-5402	Forensic Supplies	8,295.68	10,000.00	-	10,000.00	7,995.35	25,000.00	25,000.00
010000-5408	Vehicle & Powered Equip.	-	-	-	-	-	-	-
010000-5410	Uniforms	-	-	-	-	-	-	-
010000-5450	Local Match for Grants	-	-	-	-	-	-	-
010000-5503	Travel(Subst&Lodging)	-	-	-	-	-	-	-
010000-9003	Motorized Equipment	-	-	-	-	-	-	-
010000-9004	Office Equipment	-	-	-	-	-	-	-
010000-9005	Sheriff's Office Renovations	-	-	-	-	-	-	-
010000-9009	OSHA-Equipment for Vech.	-	-	-	-	-	-	-
010000-9012	Training	-	-	-	-	-	-	-
010000-9014	Reserve Fund Recapture	-	87,265.00	-	87,265.00	-	-	-
TOTAL		459,699.53	709,952.00	-	709,952.00	374,855.63	653,835.00	653,835.00
Police Activity Equipment								
010001-0001	Purchase Equipment	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-
Special Investigations								
011010-1001	Salaries & Wages	21,119.61	40,000.00	-	40,000.00	21,401.19	40,000.00	40,000.00
011010-2001	FICA Insurance	1,615.64	3,060.00	-	3,060.00	1,637.15	3,000.00	3,000.00
011010-2002	Retirement - VRS	-	-	-	-	-	-	-
011010-2011	Workmans Compensation Ins.	-	-	-	-	-	-	-
TOTAL		22,735.25	43,060.00	-	43,060.00	23,038.34	43,000.00	43,000.00
TOTAL - FUND 744		482,434.78	753,012.00	-	753,012.00	397,893.97	696,835.00	696,835.00
EXPENDITURES - FUND 746								
Sheriff Federal Drug Asset Expenses								
010001-0001	Federal Money	5,077.78	60,000.00	-	60,000.00	19,160.00	60,000.00	60,000.00
010001-0002	Interest	-	-	-	-	-	-	-
TOTAL		5,077.78	60,000.00	-	60,000.00	19,160.00	60,000.00	60,000.00
TOTAL - FUND 746		5,077.78	60,000.00	-	60,000.00	19,160.00	60,000.00	60,000.00
EXPENDITURES - FUND 747								
Sheriff State Asset Forfeiture								
010001-0001	Sheriff State Asset Forfeiture	-	30,000.00	-	30,000.00	7,397.74	30,000.00	30,000.00
TOTAL		-	30,000.00	-	30,000.00	7,397.74	30,000.00	30,000.00
TOTAL - FUND 747		-	30,000.00	-	30,000.00	7,397.74	30,000.00	30,000.00
EXPENDITURES - FUND 748								

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						<i>4/1/2023</i>		
Sheriff Purchase of Equipment								
010001-0001	Purchase Equipment	34,500.59	60,000.00	-	60,000.00	20,469.51	30,000.00	30,000.00
TOTAL		34,500.59	60,000.00	-	60,000.00	20,469.51	30,000.00	30,000.00
TOTAL - FUND 748		34,500.59	60,000.00	-	60,000.00	20,469.51	30,000.00	30,000.00
EXPENDITURES - FUND 749								
Recovery Court								
010000-0001	Recovery Court	-	-	-	-	-	-	-
010000-0002	Personnel Reim to General Fund	116,840.81	138,239.00	-	138,239.00	83,708.96	131,708.00	131,708.00
010000-0003	Peer Support position PT	-	5,000.00	-	5,000.00	-	5,000.00	5,000.00
010000-5201	Postage	-	300.00	-	300.00	-	300.00	300.00
010000-5203	Cell Phones	1,051.10	1,440.00	-	1,440.00	785.74	1,800.00	1,800.00
010000-5401	Supplies	7,001.37	2,870.00	-	2,870.00	3,353.83	3,500.00	3,500.00
010000-5503	Travel	2,810.71	7,471.00	-	7,471.00	3,484.10	3,987.00	3,987.00
010000-5600	Drug Screen and Testing VDH/Labs	-	19,870.00	-	19,870.00	11,612.06	22,000.00	22,000.00
010000-5601	Post Graduate Activites	-	2,400.00	-	2,400.00	1,798.75	2,400.00	2,400.00
010000-5801	Dues and Association Memberships	2,370.00	-	-	-	60.00	2,370.00	2,370.00
010000-9005	Contracts-ASI Assessments	-	-	-	-	-	500.00	500.00
TOTAL		130,073.99	177,590.00	-	177,590.00	104,803.44	173,565.00	173,565.00
TOTAL - FUND 749		130,073.99	177,590.00	-	177,590.00	104,803.44	173,565.00	173,565.00
EXPENDITURES - FUND 760								
Commonwealth Atty Federal Drug Asset								
010000-0001	Expenses	-	-	-	-	-	-	-
010000-0002	Comm. Attorney	5,176.00	20,000.00	-	20,000.00	-	20,000.00	20,000.00
010000-0003	Sheriff	-	-	-	-	-	-	-
010000-0004	Town of Chilhowie	-	-	-	-	-	-	-
010000-0005	Town of Marion	-	-	-	-	-	-	-
010000-0006	Town of Saltville	-	-	-	-	-	-	-
TOTAL		5,176.00	20,000.00	-	20,000.00	-	20,000.00	20,000.00
TOTAL - FUND 760		5,176.00	20,000.00	-	20,000.00	-	20,000.00	20,000.00

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
EXPENDITURES - FUND 761								
CWA Fed. Shared Funds								
010000-0001	CWA Fed Shared Funds Exp	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-
TOTAL - FUND 761		-	-	-	-	-	-	-
EXPENDITURES - FUND 770								
Expenses Circuit Court								
010000-0001	Expense Circuit Court	-	5,000.00	-	5,000.00	789.52	5,000.00	5,000.00
TOTAL		-	5,000.00	-	5,000.00	789.52	5,000.00	5,000.00
TOTAL - FUND 770		-	5,000.00	-	5,000.00	789.52	5,000.00	5,000.00
EXPENDITURES - FUND 775								
CARES Act Funding - PHASE 1								
010000-0002	Town of Marion	-	-	-	-	-	-	-
010000-0003	Town of Chilhowie	-	-	-	-	-	-	-
010000-0004	Town of Saltville	-	-	-	-	-	-	-
010000-0005	Smyth County	-	-	-	-	-	-	-
010000-0006	Refuse Truck	-	-	-	-	-	-	-
010000-0007	SCSO Transport Vehicles	-	-	-	-	-	-	-
010000-0008	Smyth Strong Fund	-	-	-	-	-	-	-
010000-0009	County IT	-	-	-	-	-	-	-
010000-0010	Animal Shelter Panels	-	-	-	-	-	-	-
010000-0011	Smyth County Animal Rescue Support	-	-	-	-	-	-	-
010000-0012	Mobile Dispatch Unit	-	-	-	-	-	-	-
010000-0013	Public Safety Equipment	-	-	-	-	-	-	-
010000-0014	Daycare Support for SCPS	-	-	-	-	-	-	-
010000-0015	Library	-	-	-	-	-	-	-
010000-0016	Treasurer's Office	-	-	-	-	-	-	-
010000-0025	Utility Relief Fund	172,866.39	-	-	-	-	-	-
TOTAL		172,866.39	-	-	-	-	-	-
CARES Act Funding - PHASE 2								
020000-0002	Town of Marion	-	-	-	-	-	-	-
020000-0003	Town of Chilhowie	-	-	-	-	-	-	-
020000-0004	Town of Saltville	-	-	-	-	-	-	-
020000-0005	Smyth County	-	-	-	-	-	-	-
020000-0006	Reimburse SCPS	-	-	-	-	-	-	-
020000-0007	Reimburse County - leave accruals	-	-	-	-	-	-	-
020000-0007-001	Payroll Expenses	-	-	-	-	-	-	-
020000-0007-002	FICA	-	-	-	-	-	-	-

EXPENDITURE WORKSHEET
FY23/24

		Actual	Budget	Amendments	Revised Budget	Actual	Requested	Budget
		2021/2022	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
						4/1/2023		
020000-0008	Daycare Support for SCPS	-	-	-	-	-	-	-
020000-0009	CoC Business Classes	-	-	-	-	-	-	-
020000-0010	PPE/Disinfection Reimbursement	-	-	-	-	-	-	-
020000-0011	HVAC Upgrades	-	-	-	-	-	-	-
020000-0012	Radio Read Water Meters	-	-	-	-	-	-	-
020000-0013	4-H Community Programming	-	-	-	-	-	-	-
020000-0014	Contingency	-	-	-	-	-	-	-
020000-0016	Broadband Grant Initiative	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-
ARPA Funding								
030000-0001	Public Infrastructure & Support	2,923,969.20	-	-	-	-	-	-
030000-0002	Misc.	-	-	-	-	-	-	-
TOTAL		2,923,969.20	-	-	-	-	-	-
TOTAL - FUND 775		3,096,835.59	-	-	-	-	-	-
EXPENDITURES - FUND 777								
ARPA Funding								
010000-0001	County Wide Water Study	32,700.00	-	52,300.00	52,300.00	44,000.00	-	-
010000-0002	Blue Ridge Discovery Center	40,750.00	-	209,250.00	209,250.00	204,890.00	-	-
010000-0003	MRRP - Talent Solutions	110,000.00	-	-	-	-	-	-
010000-0004	Chilhowie Fire/EMS Training Academy	364,500.00	-	285,673.00	285,673.00	285,673.00	-	-
010000-0005	Smyth County Tourism	50,000.00	-	-	-	-	-	-
010000-0006	Smyth County 911-Radio Study	40,000.00	-	18,037.00	18,037.00	35,350.00	-	-
010000-0007	SmythStrong Programming	300,000.00	-	-	-	-	-	-
010000-0010	General ARPA	-	5,847,350.00	(565,260.00)	5,282,090.00	-	4,350,862.00	4,350,862.00
TOTAL		937,950.00	5,847,350.00	-	5,847,350.00	569,913.00	4,350,862.00	4,350,862.00
TOTAL - FUND 777		937,950.00	5,847,350.00	-	5,847,350.00	569,913.00	4,350,862.00	4,350,862.00
TOTAL - COUNTY EXPENDITURES		97,413,503.57	106,723,018.00	11,387,004.00	118,110,022.00	71,351,114.14	136,149,213.26	132,444,641.00

Appendix D:

*5-Year
Capital Improvements Plan
2023-2028*

EXPENDITURES

Department	Capital Project	2023-24	2024-25	2025-26	2026-27	2027-28	Total 5-yr Investment
Administration	Fleet Vehicle Maintenance Garage Facility	100,000	175,000	-	-	-	275,000
Administration	Fleet Vehicle Replacement	45,000	-	-	-	45,000	90,000
Animal Control	Firearm/Shotgun Replacements	7,500	-	-	-	-	7,500
Animal Control	Storage Buildings / Lockers	-	8,500	-	-	-	8,500
Animal Control	Vehicle Replacement	42,000	42,000	42,000	42,000	42,000	210,000
Animal Control	Security Gate/Fencing	20,000	-	-	-	-	20,000
Buildings/Grounds	Building Use Plan Implementation	1,000,000	4,500,000	4,500,000	5,000,000	-	15,000,000
Buildings/Grounds	Courthouse Grounds Clean-up	10,000	10,000	10,000	-	-	30,000
Buildings/Grounds	Courthouse Grounds Painting	20,000	10,000	10,000	10,000	-	50,000
Buildings/Grounds	Replace HVAC Brain / Tablet	10,000	-	-	-	-	10,000
Buildings/Grounds	Vehicle Replacement	35,000	-	-	-	-	35,000
Building/Zoning	Vehicle Replacement	-	-	35,000	-	-	35,000
E-911 Communications	911 UPS Battery Back-up System	15,000	15,000	-	-	-	30,000
E-911 Communications	Dispatch Center Carpet Replacement	10,000	-	-	-	-	10,000
E-911 Communications	Microwave Dish Replacement	25,000	25,000	25,000	-	-	75,000
E-911 Communications	Radio System Implementation Project	3,500,000	3,500,000	3,000,000	-	-	10,000,000
Emergency Management	Vehicle Replacement	-	40,000	-	-	-	40,000
Information Technology	Municipal Finance Software Upgrades	150,000	150,000	150,000	150,000	150,000	750,000
Information Technology	Server / Digital Storage Upgrades	250,000	-	225,000	-	-	475,000
Information Technology	Courthouse Security System Replacement	-	-	175,000	-	-	175,000
Information Technology	Network Infrastructure Replacements	-	-	-	-	150,000	150,000
Information Technology	Security Cameras/Switches for Sheriff	-	-	-	-	140,000	140,000
Public Safety	Atkins EMS Station Build	300,000	300,000	-	-	-	600,000
Public Safety	Ambulance Replacement Rotation	300,000	300,000	300,000	300,000	300,000	1,500,000
Public Safety	Fire Department Equipment Rotation	300,000	300,000	300,000	300,000	300,000	1,500,000
Public Safety	Public Safety Equipment Replacement	25,000	25,000	25,000	25,000	25,000	125,000
Public Safety	Kubotoa RTV - X1100L	-	25,299	-	-	-	25,299
Public Safety	Bobcat UW56	-	66,787	-	-	-	66,787
Public Safety	Oxygen Compressor	-	100,000	-	-	-	100,000
Sheriff's Office	Fleet Vehicle Replacement	440,000	300,000	310,000	315,000	320,000	1,685,000
Sheriff's Office	Sheriff-LE Equipment from DCJS Grant	41,000	-	-	-	-	41,000
Solid Waste Department	Convenience Center Upgrades	30,000	30,000	30,000	30,000	30,000	150,000
Solid Waste Department	Roll-off Truck Replacement (reserve fund)	40,000	40,000	40,000	40,000	40,000	200,000
Solid Waste Department	Roll-off Bins/Containers	25,000	25,000	25,000	25,000	25,000	125,000
Solid Waste Department	Transfer Station Acquisition/Redevelopment	1,000,000	1,750,000	-	-	-	2,750,000
Solid Waste Department	Vehicle Replacement	150,612	-	-	42,500	-	193,112
Utilities (Water/Sewer)	Vehicle Replacement	55,000	33,500	35,000	35,000	35,000	193,500
Utilities (Water/Sewer)	Pumps & Motors Replacement	50,000	20,000	20,000	20,000	20,001	130,001
Utilities (Water/Sewer)	Water Study & Master Plan	-	-	-	-	-	-
Utilities (Water/Sewer)	Water Study & Master Plan Implementation	500,000	500,000	500,000	500,000	500,000	2,500,000
Utilities (Water/Sewer)	Sewer I/I Study & Analysis	-	-	-	-	-	-
Utilities (Water/Sewer)	Sewer I/I Study Implementation Projects	500,000	500,000	500,000	500,000	500,000	2,500,000
TOTAL ANNUAL INVESTMENT		8,996,112	12,791,086	10,257,000	7,334,500	2,622,001	42,000,699

Appendix E:

Principles of Sound Financial Management

Smyth County Board of Supervisors

PRINCIPLES OF SOUND FINANCIAL MANAGEMENT

INTRODUCTION

These principles set forth the broad framework for overall fiscal planning and management of the County's resources. In addition, these principles address both current activities and long-term planning. Every two years, following a Board election, these principles should be reviewed to assure the highest standards of fiscal management are met.

OVERALL GOALS

The financial goals of the Smyth County Board of Supervisors are designed to always ensure the County's sound financial condition.

1. **Sound Financial Condition** may be defined as:
 - ✓ Cash Solvency - The ability to pay bills.
 - ✓ Budgetary Solvency - The ability to annually balance the budget.
 - ✓ Long Term Solvency - The ability to pay future costs.
 - ✓ Service Level Solvency - The ability to provide needed and desired services.
2. **Flexibility** is a goal that ensures that the County is in a position to react and respond to changes in the economy and new service challenges without measurable financial stress.
3. **Adherence to Best Accounting and Management Practices** in conformance with generally accepted accounting procedures as applied to governmental units, and the standards of the Governmental Accounting Standards Board and the Government Finance Officers Association (GFOA).

FINANCIAL PRINCIPLES

1. A balanced budget without the use of fund balance reserves should be prepared annually by the County Administration in partnership with the Board's Budget Committee and forwarded to the full Board of Supervisors for consideration.
2. Ongoing operating costs should be funded by ongoing revenue sources. This protects the County from fluctuating service levels and avoids concern when one-time revenues are reduced or removed. In addition:
 - a. Cash balances should be used only for one-time expenditures, such as land acquisition, capital improvements and capital equipment or special one-time expenditures.
 - b. Federal grants should not financially support essential County services. Federal grant monies should be tied to programs and services with the

understanding that those services delivered with grant funding may be revised and altered based on grant funding availability.

- c. New operating costs associated with capital projects should be funded through the operating budget but identified and outlined in the capital improvement program.
3. The County Treasurer will forward to the Board of Supervisors a monthly financial report identifying meaningful trends in both revenues and expenditures for all major funds.
4. The County's Leadership Team (aka, Department Heads) are responsible for managing departmental budgets within the total appropriated budget.
5. An Equipment Replacement Fund should be created for the specific replacement of County vehicles and any necessary large-scale building maintenance item.
6. Financial Trend Indicators should be prepared and reviewed annually to determine the County's financial condition. The Budget Committee will review these indicators prior to the development of the Capital Improvement Program and annual operating budget and subsequent recommendation to the full Board. This exercise offers the following benefits:
 - a. A method for quantifying a significant amount of information in relatively simple terms to gain better understanding of the County's financial condition;
 - b. Places the events of a single year into a longer perspective and permits the County to evaluate trends; and,
 - c. A straightforward picture of financial strengths and weaknesses.
7. General Fund *Undesignated Fund Balance* should be targeted at no less than 10% of operating expenditures, including school funding but exclusive of capital improvements. However, the County will strive to increase the level to a target above 20% by fiscal year 2027 and maintain such levels beyond that period.
8. The Board of Supervisors may, from time-to-time, appropriate fund balances that will reduce available fund balances below the 10% policy for the purposes of a declared emergency (fiscal or otherwise) or other such special purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
9. Tax-supported debt service should be generally targeted not exceed 10% of operating expenditures exclusive of capital improvements.

10. The ten-year principal payout ratio for tax-supported debt at the end of the projected five-year Capital Improvement Program should have a target at or above 60%.
11. Net Debt as a percentage of total assessed value of taxable property should not exceed 3.0%. Net Debt is defined as any and all debt that is tax-supported.
12. The County shall annually prepare a Comprehensive Annual Financial Report in accordance with current GASB rules and regulations.
13. The County operates separate enterprise funds for Water and Sewer operations (Fund 501). These enterprise Funds should maintain financial independence from the General Fund. Each fund should include a reserve of at least 90 days of operating expenditures with a long-term goal of at least 180 days. Revenue should be sufficient to fund operations, capital improvements, equipment replacement and department service.
14. To maintain the integrity of the Water and Sewer Fund (501 Fund) the following goals should be achieved:
 - a. Maintain a ratio of Net Revenues (Revenues less Operations not including Depreciation) of at least 1.20x debt service requirements without taking new availability revenues into account. The excess revenues would be available first to maintain the Water & Sewer Enterprise Fund Balance and second to provide equity funding of future capital projects.
 - b. The County will work to fund all capital projects of \$100,000 or less with Water & Sewer Enterprise Fund Equity.
 - c. The County will plan future rate increases based off the current Consumer Price Index (CPI) for inflationary rates. At a minimum, rates should be adjusted on an annual basis using the average CPI average for the previous twelve (12) months.
15. A five-year capital improvement program should be prepared each year prior to the submission of the budget.

Principles of Sound Financial Management

Originally adopted by Smyth County Board of Supervisors on Tuesday, June 8, 2021

Readopted: Thursday, May 26, 2022
 Thursday, June 8, 2023