

COUNTY OF FLOYD

FISCAL YEAR 2024 BUDGET

BEGINNING JULY 1, 2023

REVENUE PROJECTIONS

Draft

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
Real Estate							
3-001-011010-0001	FY21 Real Estate Taxes \$0.62 General Fund, \$0.01 F/R Total \$0.63/\$100	11,017,000	11,017,000	11,017,000	11,016,970	10,478,308	10,118,062
3-001-011010-0002	Delinquent Real Estate-1st year	90,000	90,000	90,000	90,000	90,000	70,000
3-001-011010-0003	Land Redemptions	25,000	25,000	25,000	12,000	12,000	40,000
3-001-011010-0004	Delinquent Real Estate-2nd year	40,000	40,000	40,000	40,000	40,000	40,000
3-001-011010-0005	Delinquent Real Estate-3rd year	19,000	19,000	19,000	17,000	17,000	15,000
3-001-011010-0006	Land Use Rollback Tax	11,000	11,000	11,000		8,000	6,000
	SUBTOTAL	11,202,000	11,202,000	11,202,000	11,175,970	10,645,308	10,289,062
3-001-011020-0001	Public Service Corp Real Estate Tax	485,000	485,000	485,000	483,000	483,000	375,000
	SUBTOTAL	485,000	485,000	485,000	483,000	483,000	375,000
Personal Property							
3-001-011030-0001	Personal Property Tax Current (3.15 Gen. 0.05 F&R=\$3.20/\$100) Combine F&R in this total	3,300,000	3,300,000	3,300,000	3,328,557	3,089,216	2,415,120
3-001-011030-0002	Delinquent Personal Property-1st year	80,000	80,000	80,000	76,306	60,000	45,000
3-001-011030-0003	Delinquent Personal Property-2nd year	13,000	13,000	13,000	15,000	8,000	7,000
3-001-011030-0004	Delinquent Personal Property-3rd year	3,000	3,000	3,000	3,000	3,000	4,000
3-001-011030-0005	Delinquent Personal Property-4th year	1,250	1,250	1,250	1,500	1,500	2,000
3-001-011030-0006	Delinquent Personal Property-5th year	400	400	400	400	200	1,000
3-001-011030-0007	Delinquent Personal Property-prior years				-	-	500
3-001-011030-0009	Current Mobile Home Tax	55,000	55,000	55,000	53,000	53,000	60,000
3-001-011030-0010	Delinquent Mobile Home Tax-1st year				-	-	2,500
3-001-011030-0011	Delinquent Mobile Home Tax-2nd year				-	-	750
3-001-011030-0012	Delinquent Mobile Home Tax-3rd year				-	-	200
3-001-011030-0013	Delinquent Mobile Home Tax-4th year				-	-	100
	SUBTOTAL	3,452,650	3,452,650	3,452,650	3,477,763	3,214,916	2,538,170
Machinery & Tools							
3-001-011040-0001	Machinery & Tools Current (\$1.55/\$100)	255,000	255,000	255,000	275,000	275,000	275,000
3-001-011040-0002	Delinquent Machinery & Tools-1st year					-	1,500
3-001-011040-0003	Delinquent Machinery & Tools-2nd year					-	1,500
	SUBTOTAL	255,000	255,000	255,000	275,000	275,000	278,000
Merchant's Capital							
3-001-011050-0001	Merchants Capital Tax Current (\$3.50/\$100)	70,000	70,000	70,000	75,000	75,000	75,000
3-001-011050-0002	Delinquent Merchants Capital-1st year	500	500	500	200	200	500
	SUBTOTAL	70,500	70,500	70,500	75,200	75,200	75,500

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
Other Property Revenue							
3-001-011060-0001	Penalties on Taxes	83,000	83,000	83,000	86,500	85,000	80,000
3-001-011060-0002	Interest on Taxes	55,000	55,000	55,000	55,000	55,000	50,000
3-001-011060-0004	Payment in Lieu of Taxes-Local	65,000	65,000	65,000	33,000	32,000	32,000
3-001-011070-0007	Administrative Fee Sect 58-1-39-58	250	250	250	250	-	-
3-001-011070-0014	DMV Stop county Admin Fee	9,000	9,000	9,000	9,000	8,625	-
3-001-011080-0001	Transient Occupancy Tax				85,000	85,000	75,000
3-001-011080-0014	Transient Occupancy Tax 2022	1,200	1,200	1,200			
3-001-011080-0015	Transient Occupancy Tax 2023	85,000	85,000	85,000			
3-001-011080-0040	Short Term Rental Registration Fee	2,500	2,500	2,500	5,000	5,000	5,000
	SUBTOTAL	300,950	300,950	300,950	273,750	270,625	242,000
Consumption Taxes							
3-001-012010-0001	Local Sales Tax	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,028,532
3-001-012010-0002	LATCF Local Assist Tribal Cons ****	50,000	50,000	50,000			
3-001-012020-0001	Consumer Utility Tax	400,000	400,000	400,000	400,000	400,000	400,000
3-001-012020-0002	Consumers Tax on Mobile Phones	250,000	250,000	250,000	320,000	320,000	365,000
3-001-012020-0003	Utility Local Consumption Tax	40,000	40,000	40,000	40,000	40,000	-
3-001-012040-0001	Franchise Taxes	3,000	3,000	3,000	5,000	5,000	6,000
	SUBTOTAL	1,993,000	1,993,000	1,993,000	2,015,000	2,015,000	1,799,532
Vehicle Fees							
3-001-012050-0017	Motor Vehicle License Tax	425,000	425,000	425,000	425,000	425,000	425,000
	SUBTOTAL	425,000	425,000	425,000	425,000	425,000	425,000
Taxes on Recording Property							
3-001-012070-0001	Tax on Recording Deeds	120,000	120,000	120,000	125,000	125,000	105,000
3-001-012070-0002	Tax on Recording Wills	5,000	5,000	5,000	6,000	6,000	6,000
3-001-012070-0003	Other Local Taxes	33,000	33,000	33,000	33,000	32,000	32,000
	SUBTOTAL	158,000	158,000	158,000	164,000	163,000	143,000
Animal Licenses							
3-001-013010-0035	Animal Licenses	6,000	6,000	6,000	6,000	10,000	10,000
	SUBTOTAL	6,000	6,000	6,000	6,000	10,000	10,000
Local Fees & Permits							
3-001-013030-0004	Land Use Application Fees	7,000	7,000	7,000	12,000	10,000	15,000
3-001-013030-0005	Land Transfer Fees	700	700	700	1,000	1,000	1,000
3-001-013030-0007	Subdivision Permits	7,000	7,000	7,000	6,000	6,000	6,000
3-001-013030-0008	Building Permits	103,000	103,000	103,000	113,100	90,000	90,000
3-001-013030-0015	Recreation Fees	37,000	37,000	37,000	37,145	37,145	45,000
3-001-013030-0024	Erosion & Sediment Control Permits	1,000	1,000	1,000	500	500	500

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
3-001-013030-NEW	Planning Fees				3,000		
	SUBTOTAL	155,700	155,700	155,700	172,745	144,645	157,500

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
Court Fines & Forfeitures							
3-001-014010-0001	Court Fines & Forfeitures	2,500	2,500	2,500	2,500	600	5,000
3-001-014010-0004	Drug Court Repayments	2,000	2,000	2,000	2,500	2,500	2,000
	SUBTOTAL	4,500	4,500	4,500	5,000	3,100	7,000
3-001-015010-0001	Interest on Bank Deposits	70,000	70,000	70,000	17,000	17,000	30,000
	SUBTOTAL	70,000	70,000	70,000	17,000	17,000	30,000
3-001-015020-0001	Lease of General Property (Legacy)	86,000	86,000	86,000	66,000	54,000	54,000
3-001-015020-0003	Interest on PSA loan			-	-	3,176	3,364
3-001-015020-NEW	Bank lease payment	96,000	96,000	96,000			
3-001-015020-0005	Lease Floyd Flex Building	162,500	162,500	162,500	162,500	162,500	162,500
3-001-015020-0012	VA SNAP Proceeds (Radio System)	1,500,000	1,500,000	1,500,000			
3-001-015020-00013	VA Snap (CCDC)	750,000	750,000	750,000			
3-001015020-0017	VA Snap interest drawdown	275,000	275,000	275,000			
	SUBTOTAL	2,869,500	2,869,500	2,869,500	228,500	219,676	219,864
3-001-016010-0003	Sheriff's Fees	1,000	1,000	1,000	1,000	1,000	10,000
3-001-016010-0004	Courthouse & Courtroom Security	15,000	15,000	15,000	15,000	10,000	10,000
3-001-016010-0007	Off Duty Deputy employment Payment	15,040	15,040	15,040	10,000		
	SUBTOTAL	31,040	31,040	31,040	26,000	11,000	20,000
3-001-016020-0001	Commonwealth Attorney Fees	1,500	1,500	1,500	1,500	1,500	2,000
	SUBTOTAL	1,500	1,500	1,500	1,500	1,500	2,000
3-001-016030-0006	Sheriff's Background Fees	10,000	10,000	10,000	11,000	17,500	10,000
	SUBTOTAL	10,000	10,000	10,000	11,000	17,500	10,000
3-001-016050-0002	Purchase of Services (School Board SRO/DCJS/Town Deputy)	190,000	190,000	190,000	212,624	212,624	257,943
	SUBTOTAL	190,000	190,000	190,000	212,624	212,624	257,943
3-001-016060-0001	Animal Protection (Reclaim Dogs)	500	500	500	500	300	2,000
	SUBTOTAL	500	500	500	500	300	2,000
3-001-016160-0001	Sale of Maps	250	250	250	-		100
	SUBTOTAL	250	250	250	-		100
Refunds							
3-001-018030-0003	Expenditure Refunds	25,000	25,000	25,000	20,000	20,000	25,000
3-001-018030-0004	Expenditure Refunds-Welfare	10,000	10,000	10,000	10,000	10,000	30,000
3-001-018030-0005	Insurance Refunds	30,000	30,000	30,000	30,000	26,000	20,000

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
3-001-018030-0006	Miscellaneous Refunds	10,000	10,000	10,000	10,000	10,000	5,000
3-001-018030-0009	Bank Charges					-	200
3-001-018030-0010	Miscellaneous Receipts					-	200
	SUBTOTAL	75,000	75,000	75,000	70,000	66,000	80,400
	TOTAL LOCAL REVENUE	21,756,090	21,756,090	21,756,090	19,115,552	18,270,394	16,962,071

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STATE REVENUE							
3-001-022010-0003	Motor Vehicle Carriers Tax	125	125	125	125	125	125
3-001-022010-0004	Moped ATV Sales from Commonwealth	1,250	1,250	1,250	1,250	750	-
3-001-022010-0005	Mobile Home Titling Tax	55,000	55,000	55,000	45,000	40,000	35,000
3-001-022010-0006	Recordation Taxes	25,000	25,000	25,000	30,000	30,000	35,000
3-001-022010-0010	Car Rental Tax	4,000	4,000	4,000	4,000	4,000	4,000
3-001-022010-2017	PPTRA Reimbursement	905,000	905,000	905,000	907,656	907,656	925,416
	SUBTOTAL	990,375	990,375	990,375	988,031	982,531	999,541
Commonwealth's Attorney							
3-001-023010-0001	Commonwealth's Attorney	290,000	290,000	290,000	290,020	280,020	258,308
	SUBTOTAL	290,000	290,000	290,000	290,020	280,020	258,308
Law Enforcement							
3-001-023020-0001	Sheriff	918,479	918,479	918,479	900,000	866,875	786,354
	SUBTOTAL	918,479	918,479	918,479	900,000	866,875	786,354
Commissioner of Revenue							
3-001-023030-0001	Commissioner of Revenue	192,000	192,000	192,000	176,245	170,100	101,745
	SUBTOTAL	192,000	192,000	192,000	176,245	170,100	101,745
Treasurer							
3-001-023040-0001	Treasurer	104,084	104,084	104,084	99,000	94,857	90,912
	SUBTOTAL	104,084	104,084	104,084	99,000	94,857	90,912

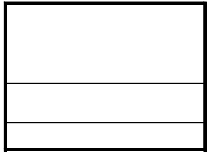
Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
Medical Examiner							
3-001-023050-0001	Medical Examiner	-	-	-	-		300
	SUBTOTAL	-	-	-	-		300
Elections							
3-001-023060-0001	Registrar - Electoral Board	55,000	55,000	55,000	66,509	66,509	42,381
	SUBTOTAL	55,000	55,000	55,000	66,509	66,509	42,381
Circuit Court							
3-001-023070-0001	Clerk of Circuit Court	257,217	257,217	257,217	244,777	229,777	221,717
3-001-023070-0002	Clerk Technology Fees					-	8,408
	SUBTOTAL	257,217	257,217	257,217	244,777	229,777	230,125
Public Assistance-State Share							
3-001-024010-0002	Public Assistance & Welfare-State	1,690,000	1,690,000	1,690,000	1,701,296	1,908,957	2,022,999
	SUBTOTAL	1,690,000	1,690,000	1,690,000	1,701,296	1,908,957	2,022,999
Special Revenues and Grants							
3-001-024040-0016	Sheriff Grant DJCP - SRO	45,000	45,000	45,000			
3-001-024040-0022	Sheriff Grant -BVP	28,000	28,000	28,000	70,000	129,850	52,103
3-001-024040-0026	Va Commission for the Arts Grant	4,500	4,500	4,500	4,500	4,500	4,500
3-001-024040-0032	Forestry Grant						
3-001-024040-0039	EMS Billing & Collection	475,000	475,000	475,000	400,000	400,000	400,000
3-001-024040-0044	VJCCa Grant Funds	4,000	4,000	4,000			
3-001-024040-0047	EMS Grant (50/50 for Lucas 3 & Laryngo)	-	-	-	11,535	11,535	-
3-001-024040-0048	EDA Phase II Comm Park Road/Util				209,299	-	170,000
3-001-024040-0049	VATI Grant from DHCD						
3-001-024040-0051	Sheriff Local law Enforcement Block	4,000	4,000	4,000			
3-001-024040-0052	USEDA Grant Floyd Growth Ctr Bldg				11,250	-	2,300,000
3-001-024040-0053	TRRC Metalworking Marketing Grant						
3-001-024040-0054	Cyber Security Elec Grants Mgmnt	100,000	100,000	100,000			
3-001-024040-0055	Opioid Funds	15,000	15,000	15,000			
3-001-032010-0005	CDBG - Vida Program						
3-001-032010-0006	CDBG Housing Rehabilitation Program						
	SUBTOTAL	675,500	675,500	675,500	706,584	545,885	2,926,603
	TOTAL STATE REVENUE	5,172,655	5,172,655	5,172,655	5,172,462	5,145,511	7,459,268

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
FEDERAL REVENUE							
Payment in Lieu of Taxes							
3-001-031010-0001	Payment in Lieu of Taxes	11,500	11,500	11,500	11,500	11,500	13,390
	SUBTOTAL	11,500	11,500	11,500	11,500	11,500	13,390
Public Assistance-Federal Share							
3-001-033050-0007	Public Assistance & Welfare-Federal	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-
Community Development							
3-001-033010-00040	USEDA Capital Proj Lt Ind Bldg						
	SUBTOTAL	-	-	-			
	TOTAL FEDERAL REVENUE	11,500	11,500	11,500	11,500	11,500	13,390

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
FIRE & RESCUE FUND - FUND 10							
3-010-032030-3206	State Fire Fund Program	57,000	57,000	57,000	57,000	57,000	54,500
3-010-032030-3207	Four for Life Program	35,000	35,000	35,000	55,000	46,250	30,000
	SUBTOTAL	92,000	92,000	92,000	112,000	103,250	84,500
LAW LIBRARY - FUND 35							
3-035-016150-0001	Library Revenue	500	500	500	500	-	1,500
	SUBTOTAL	500	500	500	500	-	1,500
COURTHOUSE MTN FUND - FUND 37							
0-037-000010-1005	Cash	100,000	100,000	100,000	97,000	97,000	3,500
	SUBTOTAL	100,000	100,000	100,000	97,000	97,000	3,500

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
ENVIRONMENTAL FUND - FUND 50							
Solid Waste							
3-050-001608-0002	Environmental Tipping Fees	80,000	80,000	80,000	80,000	80,000	62,000
3-050-001608-0004	Out of County Permit Fees					11,000	11,000
3-050-001608-0005	Collection Fees	85,000	85,000	85,000	85,000	85,000	125,000
3-050-001608-0006	Recycling Revenue	15,000	15,000	15,000	11,000	2,500	15,000
	SUBTOTAL	180,000	180,000	180,000	176,000	178,500	213,000
Miscellaneous							
3-050-001803-0001	Septage				-	6,000	-
3-050-001803-0002	Waste tire	7,000	7,000	7,000	5,000		
3-050-042030-3316	BearWise				-	8,000	
	SUBTOTAL	7,000	7,000	7,000	5,000	6,000	-
Recycling							
3-050-002404-0007	Litter Control Grant	10,500	10,500	10,500	10,290	-	7,000
	SUBTOTAL	10,500	10,500	10,500	10,290	-	7,000
	TOTAL SOLID WASTE FUND	197,500	197,500	197,500	191,290	184,500	220,000
COURT FINES & FEES - FUND 70							
0-070-000010-1005	Collections Circuit Court	110,000	110,000	110,000	110,000	100,000	
3-070-001601-0001	Collections Circuit Court	15,000	15,000	15,000	20,000	20,000	12,000
3-070-001601-0002	Collections General District Court	2,500	2,500	2,500	2,500	-	6,000
	SUBTOTAL	127,500	127,500	127,500	132,500	120,000	18,000
CSA FUND-FUND 111							
3-111-018000-0001	Comprehensive Service Collections	1,074,640	1,074,640	1,074,640	1,074,640	1,074,640	1,074,640
	SUBTOTAL	1,074,640	1,074,640	1,074,640	1,074,640	1,074,640	1,074,640

Account Number	General Fund Revenue	FY24 Board Approved	FY24 County Administrator Recommendation	FY24 24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
E911 FUND-FUND 140							
3-140-012160-0001	Emergency Telephone Tax (911)	165,000	165,000	165,000	175,000	195,000	225,000
3-140-018030-0001	Miscellaneous Receipts	2,500	2,500	2,500			
3-140-024000-0001	Wireless E911 Funding	42,000	42,000	42,000	42,000	42,000	40,000
3-140-024000-0002	Emergency Mgmt Grant	7,500	7,500	7,500	7,500	-	7,500
	SUBTOTAL	217,000	217,000	217,000	224,500	237,000	272,500
MEALS TAX FUND-FUND 230							
0-230-000010-1005	Meals Tax (Cash)	180,000	180,000	180,000	180,000	175,000	250,000
	SUBTOTAL	180,000	180,000	180,000	180,000	175,000	250,000
EDUCATION - FUND 210							
	County Funding for Education (Not included in total to avoid duplication)	8,253,501	8,253,501	8,253,501	8,289,500	8,185,080	8,393,391
State Funding	State Funding for Education	14,869,465	14,869,465	14,869,465	14,107,445	13,367,350	13,012,307
Federal Funding	Federal Funding for Education	2,484,895	2,484,895	2,484,895	2,187,332	2,056,777	1,868,758
Other Revenue	Other Revenue for Education	440,943	440,943	440,943	621,456	623,734	595,067
	Carry-Over Funds						
	SUBTOTAL	17,795,303	17,795,303	17,795,303	16,916,233	16,047,861	15,476,132
	County Carry over	396,550	396,550	396,550	-	-	-
	TOTAL REVENUE	47,121,238	47,121,238	47,121,238	43,228,177	41,466,656	41,835,501
RECAP	Revenue Total	47,121,238	47,121,238	47,121,238	43,228,177	41,466,656	41,835,501
	Expense Total	47,121,238	47,121,238	47,250,449	43,226,926	41,450,607	41,743,824
	Revenue Minus Expenses	-	-	(129,211)	1,251	16,049	91,677
*****	100% Un-Used Carryover funds		\$ 851,119	\$ 851,119	209,050		
	Total Carry over Minus Rev Minus Expense		851,119	721,908	210,301		



COUNTY OF FLOYD

FISCAL YEAR 2023 BUDGET

BEGINNING JULY 1, 2023

EXPENDITURE PROJECTIONS

Draft

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
BOARD OF SUPERVISORS								
4-001-011010-1100	Board of Supervisors Compensation	30,500	30,500	30,500	30,500	30,500	30,500	30,500
4-001-011010-2100	FICA	2,333	2,333	2,333	2,333	2,333	2,333	2,333
4-001-011010-2300	Hospital Plan	54,225	54,225	54,225	54,225	51,681	50,697	51,195
4-001-011010-2700	Workers Compensation Insurance	361	361	361	361	361	325	325
4-001-011010-3600	Advertising/Legal Notices	4,000	4,000	4,000	4,000	5,000	5,000	5,000
4-001-011010-5307	Public Official Liability Insurance	8,772	8,772	8,772	8,772	8,772	8,772	8,772
4-001-011010-5530	Travel/Meals and Lodging	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4-001-011010-5810	Dues and Subscriptions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4-001-011010-5899	Miscellaneous Expenses	3,500	3,500	3,500	3,500	3,500	3,500	3,500
	SUBTOTAL	107,691	107,691	107,691	107,691	106,147	105,127	105,625
COUNTY ADMINISTRATOR								
4-001-012010-1100	Office County Administrator-Comp 4 & 1/2)	367,835	367,835	346,629	346,629	328,129	243,110	233,670
4-001-012010-2100	FICA	28,139	28,139	26,517	26,517	25,102	18,598	17,876
4-001-012010-2210	VRS Retirement	52,306	52,306	49,291	49,291	46,660	31,118	29,910
4-001-012010-2300	Hospital Plan	26,190	26,190	18,846	18,846	14,280	6,588	22,032
4-001-012010-2400	VRS Group Life	1,986	1,986	1,872	1,872	1,378	1,313	1,262
4-001-012010-2500	Hybrid Disability	1,105	1,105	1,050	1,050	607	181	174
4-001-012010-2700	Workers Compensation Insurance	200	200	200	200	194	175	175
4-001-012010-3100	Drug Testing				-	-	300	300
4-001-012010-3310	Auto/Radio Repairs	225	225	225	225	220	720	1,000
4-001-012010-3320	Maintenance Contracts	1,500	1,500	1,500	1,500	1,500	1,500	3,000
4-001-012010-5210	Postage (Admin, Bldg Off, Emer Ser)	4,000	4,000	4,000	4,000	4,000	4,000	4,500
4-001-012010-5230	Telephone	1,500	1,500	1,500	1,500	1,500	1,500	2,000
4-001-012010-5305	Motor Vehicle Insurance	1,200	1,200	1,200	1,200	1,200	1,112	1,080
4-001-012010-5530	Travel/Meals and Lodging	1,000	1,000	1,000	1,000	1,000	1,000	1,200
4-001-012010-5540	Travel/Convention and Education	8,500	8,500	8,500	8,500	8,500	8,692	1,200
4-001-012010-5810	Dues and Subscriptions	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-012010-6001	Office Supplies	4,500	4,500	4,500	4,500	4,500	4,500	4,500
4-001-012010-6008	Gas and Oil	3,000	3,000	3,000	3,000	3,500	1,500	1,425
4-001-012010-6014	Computer Supplies/Technical Support	-	-	-	-	12,000	82,000	25,000
4-001-012010-8101	Capital Outlay:Admin Computer	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4-001-012010-8109	Capital Lease:Truck, SUV, 4-wheel drive	3,750	3,750	3,750	3,750	9,600	9,600	9,600
4-001-012010-8810	Lease Agreement	22,800	22,800	22,800	22,800	22,800		
	SUBTOTAL	532,236	532,236	498,880	498,880	489,170	420,007	362,404
AUDITORS								
4-001-012080-3100	Auditors - Professional Services	65,000	65,000	65,000	67,450	67,450	62,000	60,000
	SUBTOTAL	65,000	65,000	65,000	67,450	67,450	62,000	60,000

Account Number	Expenditure Line Item	FY24 County						
		FY24 Board Approved	BOS Recommendations	Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
COMMISSIONER OF REVENUE								
4-001-012090-1100	Commissioner of Revenue Compensation (4 Full Time/2 Part Time)	219,330	219,330	209,743	209,743	202,892	194,089	189,057
4-001-012090-2100	FICA	16,779	16,779	16,045	16,045	15,521	14,848	14,463
4-001-012090-2210	VRS Retirement	28,629	28,629	27,266	27,266	26,292	22,539	21,895
4-001-012090-2300	Hospital Plan	20,904	20,904	20,904	20,904	19,620	19,764	19,944
4-001-012090-2400	VRS Group Life Insurance	1,087	1,087	1,035	1,035	998	951	924
4-001-012090-2500	Hybrid Disability	166	166	158	158	147	140	136
4-001-012090-2700	Workers Compensation Insurance	166	166	166	166	166	150	150
4-001-012090-3100	Drug Testing Fees	-	-	-	200	200	200	200
4-001-012090-3120	Field Assessor (Professional Services)	19,000	19,000	19,000	19,000	19,000	17,000	19,000
4-001-012090-3320	Maintenance/Service Contracts	5,500	5,500	5,500	5,500	5,000	5,000	5,000
4-001-012090-3321	DMV firewall software maintenance	11,000	11,000	11,000	11,000	10,000	8,000	12,500
4-001-012090-3322	Concise Assessment System maintenance				-	17,746	17,241	16,719
4-001-012090-3600	Advertising and Legal Notices	600	600	600	600	500	500	500
4-001-012090-4100	Data Processing Services	4,200	4,200	4,200	4,200	4,000	4,200	4,200
4-001-012090-5210	Postage	8,500	8,500	8,500	8,500	7,500	6,000	6,000
4-001-012090-5230	Telephone	700	700	700	700	700	700	700
4-001-012090-5530	Travel/Convention and Education	900	900	900	900	900	900	900
4-001-012090-5810	Dues and Subscriptions	1,200	1,200	1,200	1,200	1,200	1,200	1,200
4-001-012090-5899	Land Use/Lodging/Short-Term Rental	2,000	2,000	2,000	2,000	2,000	1,500	1,300
4-001-012090-6001	Office Supplies	2,500	2,500	2,500	2,500	1,500	1,500	1,500
4-001-012090-6014	Computer Technical Support	1,600	1,600	1,600	1,600	1,600	1,600	1,600
4-001-012090-6017	GIS Software Program	900	900	900	900	800	800	800
4-001-012090-8102	Capital Outlay:NADA Values	3,900	3,900	3,900	3,900	3,900	2,600	2,500
4-001-012090-8108	Capital Outlay:One PC	2,500	2,500	2,500	2,500	1,500	1,500	1,500
	SUBTOTAL	352,061	352,061	340,317	340,517	343,682	322,922	322,688
ASSESSORS								
4-001-012100-3100	Professional Services (4 yr cycle)***	19,000	19,000	19,000	19,000	19,000	15,000	15,000
	SUBTOTAL	19,000	19,000	19,000	19,000	19,000	15,000	15,000

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
TREASURER								
4-001-012130-1100	Treasurer Compensation (3 Full Time/1 Part Time)	185,617	185,617	177,088	177,088	177,088	167,965	163,823
4-001-012130-2100	FICA	14,200	14,200	13,547	13,547	13,547	12,849	12,532
4-001-012130-2210	VRS Retirement	25,470	25,470	24,258	24,258	24,258	20,796	20,201
4-001-012130-2300	Hospital Plan	22,032	22,032	22,032	22,032	20,052	19,764	19,944
4-001-012130-2350	Health Savings Account						-	-
4-001-012130-2400	VRS Life Insurance	967	967	921	921	921	877	852
4-001-012130-2500	Hybrid Disability	463	463	441	441	441	420	408
4-001-012130-2700	Workers Compensation Insurance	138	138	138	138	138	125	125
4-001-012130-3310	Equipment Repairs and Maintenance	800	800	800	800	800	800	800
4-001-012130-3500	Tax Ticket prep/property books/IT work	8,100	8,100	8,100	8,100	8,100	8,100	8,100
4-001-012130-3600	Advertising and legal notices	500	500	500	500	500	500	500
4-001-012130-5210	Postage	16,000	16,000	16,000	16,000	15,500	15,500	15,000
4-001-012130-5230	Telephone	500	500	500	500	500	500	500
4-001-012130-5240	Data Processing Service (line charges)	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4-001-012130-5510	Travel/Mileage	150	150	150	150	150	150	150
4-001-012130-5530	Travel/Education & Seminars	750	750	750	750	750	750	750
4-001-012130-5810	Dues and Subscriptions	500	500	500	500	500	500	500
4-001-012130-6001	Office Supplies	3,200	3,200	3,200	3,200	3,200	3,200	3,000
4-001-012130-6010	DMV Administrative Fee						-	-
4-001-012130-8101	Capital Outlay:Office Equipment	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	SUBTOTAL	282,387	282,387	271,925	271,925	269,445	255,796	250,185
ELECTORAL BOARD								
4-001-013010-1100	Electoral Board Members	7,314	7,314	7,314	7,314	7,308	7,215	7,215
4-001-013010-1101	Election Officers & Clerks	18,000	18,000	18,000	18,296	14,962	15,282	11,722
4-001-013010-1102	Election Custodians	6,460	6,460	6,460	8,460	5,400	5,000	3,000
4-001-013010-2700	Workers Compensation Insurance	222	222	222	222	222	200	100
4-001-013010-3310	Repairs and Maintenance	10,640	10,640	10,640	10,640	10,159	9,198	4,922
4-001-013010-3340	Election Security - Physical	5,040	5,040	5,040	5,040	2,520	8,107	-
4-001-013010-NEW	Election Security - Cyber	2,500	2,500	2,500	15,000			
4-001-013010-3500	Election Ballot Programming/Printing	15,000	15,000	15,000	20,910	10,750	10,547	8,264
4-001-013010-3600	Advertising and Legal Notices	1,000	1,000	1,000	1,050	700	1,050	700
4-001-013010-5210	Postage	3,900	3,900	3,900	3,900	2,176	2,000	400
4-001-013010-5230	Telephone	200	200	200	200	200	200	200
4-001-013010-5410	Equipment Rental/Delivery to Polls	2,655	2,655	2,655	2,655	4,370	1,600	500
4-001-013010-5510	Travel/Mileage	-	-	-	1,800	1,800	1,800	1,500
4-001-013010-5530	Travel/Education/Meals/Lodging	3,130	3,130	3,130	3,130	3,130	3,130	3,000
4-001-013010-5540	Poll Workers Education and Training				-	3,130	2,830	2,000
4-001-013010-6001	Office Supplies	1,000	1,000	1,000	1,000	900	900	900
	SUBTOTAL	77,061	77,061	77,061	99,617	67,727	69,059	44,423

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
REGISTRAR								
4-001-013020-1100	Registrar Compensation	153,703	153,703	151,513	200,216	147,327	158,273	107,767
4-001-013020-2100	FICA	11,758	11,758	11,591	15,317	11,271	12,108	8,244
4-001-013020-2210	VRS Retirement	19,039	19,039	18,132	23,678	18,132	14,099	11,306
4-001-013020-2300	Hospital Plan	15,048	15,048	15,048	23,040	14,280	13,176	13,296
4-001-013020-2400	VRS Life Insurance	723	723	689	899	689	595	477
4-001-013020-2500	Hybrid Disability				147		-	-
4-001-013020-2700	Workers Compensation Insurance	111	111	111	138	111	100	100
4-001-013020-3100	Drug Testing Fees	-	-	-	250	250	250	250
4-001-013020-3310	Repairs/Maintenance/Technical Support	2,000	2,000	2,000	2,000	1,900	3,836	3,000
4-001-013020-3600	Advertising and Legal Notices	800	800	800	810	540	540	350
4-001-013020-5210	Postage	1,890	1,890	1,890	1,890	8,000	1,500	1,500
4-001-013020-5230	Telephone	600	600	600	600	600	576	500
4-001-013020-5510	Travel (Mileage)	-	-	-	750	664	635	650
4-001-013020-5530	Travel/Education/Meals/Lodging	2,000	2,000	2,000	1,500	1,000	1,200	1,000
4-001-013020-5810	Dues and Subscriptions	250	250	250	250	250	250	200
4-001-013020-6001	Office Supplies	2,600	2,600	2,600	2,600	6,100	1,800	1,800
4-001-013020-new	2 Desktop computers	2,200	2,200	2,200	2,200			
	SUBTOTAL	212,722	212,722	209,424	276,285	211,114	208,938	150,440
CIRCUIT COURT								
4-001-021010-1100	Compensation Circuit Court Secretary	7,500	7,500	7,500	7,500	7,500	7,500	7,500
4-001-021010-1101	Compensation of Jurors	5,000	5,000	5,000	5,000	8,000	8,000	4,000
4-001-021010-1102	Compensation of Jury Commissioners	60	60	60	60	60	60	60
4-001-021010-3310	Repairs and Maintenance	3,000	3,000	3,000	3,000	1,500	1,500	1,400
4-001-021010-3320	Jury Management System Maintenance	700	700	700	700	650	650	650
4-001-021010-3330	Janitorial Services - Jury Trials					5,000	5,000	-
4-001-021010-3340	Community Room Rent - Jury Trials					1,000	1,000	-
4-001-021010-5210	Postage	1,000	1,000	1,000	1,000	800	800	800
4-001-021010-5230	Telephone	300	300	300	300	300	300	300
4-001-021010-6001	Office Supplies	1,000	1,000	1,000	1,000	1,000	1,000	300
	SUBTOTAL	18,560	18,560	18,560	18,560	25,810	25,810	15,010
GENERAL DISTRICT COURT								
4-001-021020-3320	Maintenance and Service Contracts	2,700	2,700	2,700	2,700	2,500	2,400	2,000
4-001-021020-5230	Telephone	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-021020-6001	Office Supplies	2,300	2,300	2,300	4,700	1,500	1,000	1,000
New Line Item Request	Education/Dues				1,000			
	SUBTOTAL	6,000	6,000	6,000	9,400	5,000	4,400	4,000
MAGISTRATE								
4-001-021030-3310	Repairs and Maintenance			-		-	250	250
4-001-021030-5230	Telephone	450	450	450	450	450	450	450
4-001-021030-6001	Office Supplies	-	-	-		-	50	50
	SUBTOTAL	450	450	450	450	450	750	750
COUNTY ATTORNEY								
4-001-021040-1100	Compensation of Attorney (Contract)	55,000	55,000	55,000	55,000	55,000	55,000	55,000
	SUBTOTAL	55,000	55,000	55,000	55,000	55,000	55,000	55,000

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
JUVENILE AND DOMESTIC COURT								
4-001-021050-3800	Juvenile Detention				-	27,500	27,500	27,500
4-001-021050-5230	Telephone	400	400	400	400	400	400	400
	SUBTOTAL	400	400	400	400	27,900	27,900	27,900
CIRCUIT COURT CLERK								
4-001-021060-1100	Compensation (4 Full-Time)	267,367	267,367	244,876	244,876	244,875	232,349	225,708
4-001-021060-1300	Compensation extra help	10,247	10,247	10,247	10,247	5,247		
4-001-021060-2100	FICA	20,454	20,454	19,517	19,517	19,134	17,775	17,266
4-001-021060-2210	VRS Retirement	36,562	36,562	34,821	34,821	35,567	29,741	28,891
4-001-021060-2300	Hospital Plan	22,188	22,188	29,700	29,700	28,212	26,352	26,592
4-001-021060-2400	VRS Life Insurance	1,388	1,388	1,322	1,322	1,351	1,255	1,219
4-001-021060-2500	Hybrid Disability	194	194	185	185	211	160	156
4-001-021060-2700	Workers Compensation Insurance	194	194	194	194	194	175	175
4-001-021060-3120	Professional Services (Audit by APA)	3,500	3,500	3,500	3,500	3,500	3,500	3,500
4-001-021060-3310	Repairs and Maintenance	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-021060-3320	Maintenance and Service Contracts	2,000	2,000	2,000	2,000	1,500	1,500	1,500
4-001-021060-3330	Imaging System Maintenance	7,200	7,200	7,200	7,200	7,200	7,200	7,200
4-001-021060-3340	Indexing System Maintenance	5,402	5,402	5,402	5,402	5,402	5,402	5,402
4-001-021060-3350	Remote Access Maintenance	2,546	2,546	2,546	2,546	2,546	2,546	2,546
4-001-021060-3500	Microfilming	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4-001-021060-5210	Postage	3,500	3,500	3,500	3,500	3,500	3,000	3,000
4-001-021060-5230	Telephone	750	750	750	750	750	750	750
4-001-021060-5530	Travel (Meals/Lodging)	250	250	250	250	250	250	250
4-001-021060-5810	Dues/Professional Memberships	350	350	350	350	350	350	350
4-001-021060-6001	Office Supplies	3,000	3,000	3,000	3,000	3,000	2,500	2,500
4-001-021060-6012	Record Books for permanent storage	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL	392,092	392,092	374,360	374,360	367,789	339,805	332,005

Account Number	Expenditure Line Item	FY24 County						
		FY24 Board Approved	BOS Recommendations	Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
COMMONWEALTH'S ATTORNEY								
4-001-022010-1100	Compensation (3 Full Time)	300,632	300,632	271,996	271,996	271,996	275,546	241,536
4-001-022010-1300	Part-Time Labor (1)	22,978	22,978	18,500	18,500	16,500	16,500	16,500
4-001-022010-2100	FICA	22,223	22,223	22,223	22,223	22,070	21,079	19,740
4-001-022010-2210	VRS Retirement	40,081	40,081	38,678	38,678	38,678	33,158	30,916
4-001-022010-2300	Hospital Plan	23,112	23,112	23,112	23,112	20,712	19,764	19,944
4-001-022010-2400	VRS Life Insurance	1,522	1,522	1,469	1,469	1,469	1,399	1,304
4-001-022010-2500	Hybrid Disability	394	394	394	394	394	376	311
4-001-022010-2700	Workers Compensation Insurance	222	222	222	222	222	200	200
4-001-022010-3320	Maintenance and Service Contracts	1,800	1,800	1,800	1,800	1,800	1,800	1,800
4-001-022010-5210	Postage	200	200	200	200	200	400	400
4-001-022010-5230	Telephone	2,600	2,600	2,600	2,600	2,600	2,600	1,000
4-001-022010-5510	Travel (Mileage)	600	600	600	600	600	600	600
4-001-022010-5530	Travel (Meals and Lodging)	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-022010-5810	Dues and Subscriptions	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-022010-6001	Office Supplies	2,000	2,000	2,000	2,000	2,000	1,600	1,600
4-001-022010-6012	Books and Publications	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	SUBTOTAL	421,364	421,364	386,794	386,794	382,241	378,022	338,851

Account Number	Expenditure Line Item	FY24 County				FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
		FY24 Board Approved	BOS Recommendations	Administrator Recommendation	FY24 Dept Head Request			
SHERIFF - LAW ENFORCEMENT								
4-001-031020-1100	Compensation - Sheriff ***SRO	1,546,680	1,546,680	1,475,666	1,475,666	1,439,341	1,242,093	1,212,453
4-001-031020-1142	School Personnel Program				-	10,780	10,780	10,780
4-001-031020-1148	Data Entry Specialist - Part-time	20,000	20,000	20,000	20,000	20,000	20,000	-
4-001-031020-1225	Mental Health Transport	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4-001-031020-2100	FICA	118,222	118,222	112,789	112,789	110,109	95,020	92,753
4-001-031020-2210	VRS Retirement	215,392	215,392	205,294	205,294	210,362	155,536	151,678
4-001-031020-2300	Hospital Plan	155,868	155,868	154,116	154,116	148,056	125,172	126,312
4-001-031020-2400	VRS Life Insurance	8,179	8,179	7,796	7,796	7,988	6,562	6,399
4-001-031020-2700	Workers Compensation Insurance	29,970	29,970	29,970	29,970	29,970	27,000	22,500
4-001-031020-3310	Repairs (Auto/Radio/Communication Eq)	25,000	25,000	25,000	25,000	25,000	25,000	25,000
4-001-031020-3320	Maintenance and Service Contracts	15,000	15,000	15,000	15,000	15,000	15,000	15,000
4-001-031020-5210	Postage	750	750	750	750	750	750	750
4-001-031020-5230	Telephone	18,000	18,000	18,000	18,000	15,000	18,000	14,000
4-001-031020-5305	Motor Vehicle Insurance	21,000	21,000	21,000	21,000	21,000	18,904	17,820
4-001-031020-5510	Travel (Mileage)	800	800	800	800	800	800	800
4-001-031020-5530	Travel (Meals and Lodging)	3,000	3,000	3,000	3,000	3,000	3,000	3,000
4-001-031020-5540	Travel (Convention and Education)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4-001-031020-5810	Dues and Subscriptions	2,070	2,070	2,070	2,070	2,070	2,070	1,410
4-001-031020-5842	Domestic Violence Grant	1,200	1,200	1,200	1,200	1,200	1,200	1,200
4-001-031020-5843	DMV Enforcement Grant	8,850	8,850	8,850	8,850	8,850	8,850	8,850
4-001-031020-5844	Fraud Reduction/Community Outreach	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-031020-5848	School Entry Team	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4-001-031020-5849	LLEBG Grant	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-031020-5852	Line of Duty Coverage	8,600	8,600	8,600	8,600	8,600	8,559	8,190
4-001-031020-6001	Office Supplies	1,250	1,250	1,250	1,250	1,250	1,250	1,250
4-001-031020-6008	Gas and Oil	65,000	65,000	65,000	75,000	75,000	45,000	42,750
4-001-031020-6010	Ammunition/Holsters/Handcuffs	10,000	10,000	10,000	10,000	10,000	10,000	10,000
4-001-031020-6012	Body Cameras/In Car Camera						100,000	
4-001-031020-8101	Capital Outlay:Police Equipment	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4-001-031020-8102	Capital Outlay:Furniture/Fixtures	500	500	500	500	500	500	500
4-001-031020-8103	Capital Outlay:Radio Equipment	8,000	8,000	8,000	8,000	8,000	3,000	3,000
4-001-031020-8104	Capital Outlay:Crime Library	500	500	500	500	500	500	500
4-001-031020-8105	Capital Leases:Vehicles	85,000	85,000	85,000	85,000	85,000	85,000	85,000
4-001-031020-8127	Capital Outlay:Tires	8,000	8,000	8,000	8,000	8,000	8,000	8,000
4-001-031020-9100	Debt Service:Radio Base Station	500	500	500	500	500	500	500
	SUBTOTAL	2,395,831	2,395,831	2,307,151	2,317,151	2,285,126	2,056,546	1,888,895

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
FORESTRY SERVICES								
4-001-032040-5640	Contribution - Forest/Fire Protection	11,107	11,107	11,107	11,107	11,106	11,106	11,106
	SUBTOTAL	11,107	11,107	11,107	11,107	11,106	11,106	11,106
SHERIFF - COURTROOM SECURITY								
4-001-033010-1100	Compensation-Correct/disp (8 full time)	336,533	336,533	316,988	316,988	272,066	261,206	260,504
4-001-033010-1300	Overtime	6,652	6,652	6,652	6,652	6,652	6,652	
4-001-033010-2100	FICA	25,745	25,745	24,250	24,250	19,802	19,982	19,929
4-001-033010-2210	VRS Retirement	46,909	46,909	44,130	44,130	36,809	32,602	32,512
4-001-033010-2300	Hospital Plan	56,316	56,316	56,316	56,316	48,180	39,528	33,240
4-001-033010-2400	VRS Life Insurance	1,781	1,781	1,676	1,676	1,641	1,375	1,372
4-001-033010-2500	Hybrid Disability	795	795	747	747	585	499	474
4-001-033010-2700	Workers Compensation Insurance	2,220	2,220	2,220	2,220	2,220	2,000	1,825
4-001-033010-3310	Repairs and Maintenance	500	500	500	500	500	500	500
4-001-033010-3320	Maintenance and Service Contracts	9,650	9,650	9,650	9,650	9,650	3,000	3,000
4-001-033010-6001	Office Supplies	500	500	500	500	500	500	500
4-001-033010-6002	Prisoners Food	750	750	750	750	750	750	750
4-001-033010-6004	Medical Supplies (Emergency)	100	100	100	100	100	100	100
4-001-033010-6005	Janitorial/Laundry Supplies	100	100	100	100	100	100	100
4-001-033010-6011	Police Uniforms	15,500	15,500	15,500	15,500	15,500	15,500	15,500
4-001-033010-6014	Other Operating Supplies	250	250	250	250	250	250	250
4-001-033010-6022	Employee Physicals/Drug Testing	1,250	1,250	1,250	1,250	1,250	1,250	1,250
4-001-033010-8001	Capital Outlay: Courtroom Security Enhancement						-	-
	SUBTOTAL	505,551	505,551	481,579	481,579	416,555	385,794	371,806

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
BUILDING INSPECTIONS								
4-001-034010-1100	Compensation (2 Full Time)	132,275	132,275	125,976	125,976	115,976	100,580	96,650
4-001-034010-2100	FICA	10,119	10,119	9,637	9,637	8,872	7,694	7,394
4-001-034010-2210	VRS Retirement	18,809	18,809	17,914	17,914	16,492	12,874	12,370
4-001-034010-2300	Hospital Plan	7,704	7,704	7,704	7,704	13,116	13,176	13,296
4-001-034010-2400	VRS Life Insurance	714	714	680	680	626	543	522
4-001-034010-2500	Hybrid Disability	222	222	211	211	165	165	158
4-001-034010-2700	Workers Compensation Insurance	1,332	1,332	1,332	1,332	1,332	1,200	1,675
4-001-034010-3100	Drug Testing				-	150	150	150
4-001-034010-3310	Repairs and Maintenance (Auto/Radio)	500	500	500	500	500	1,000	800
4-001-034010-3500	Printing and Binding	100	100	100	100	100	100	100
4-001-034010-5230	Telephone	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4-001-034010-5305	Motor Vehicle Insurance	1,115	1,115	1,115	1,115	1,112	556	540
4-001-034010-5540	Travel (Convention and Education)	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4-001-034010-5810	Dues and Subscriptions	350	350	350	350	200	200	100
4-001-034010-6001	Office Supplies	1,500	1,500	1,500	1,500	1,750	2,200	2,200
4-001-034010-6008	Gas and Oil	4,000	4,000	4,000	4,000	4,400	2,200	1,663
4-001-034010-6012	Books and Subscriptions (Technical)	500	500	500	500	500	700	400
4-001-034010-6014	Web service monthly fee	4,800	4,800	4,800	4,800	4,800	4,800	4,800
4-001-034010-6015	New GIS System	263	263	263	263	263	-	5,000
4-001-034010-NEW	Vehicle				-	9,000		
	SUBTOTAL	187,303	187,303	179,582	179,582	182,354	151,138	150,818

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
ANIMAL CONTROL								
4-001-035010-1100	Compensation Officers (3 full time)	133,140	133,140	126,800	126,800	133,600	119,592	118,866
4-001-035010-2100	FICA	10,185	10,185	9,700	9,700	10,220	9,149	9,093
4-001-035010-2210	VRS Retirement	18,933	18,933	18,031	18,031	18,997	13,311	12,930
4-001-035010-2300	Hospital Plan	23,112	23,112	23,112	23,112	19,800	13,176	13,296
4-001-035010-2400	VRS Life Insurance	719	719	685	685	690	562	546
4-001-035010-2700	Workers Compensation	3,000	3,000	3,000	3,000	2,997	2,700	2,100
4-001-035010-3310	Repairs and Maintenance (Auto/Radio)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4-001-035010-3320	Maintenance and Service Contracts	1,000	1,000	1,000	1,000	1,000	1,000	500
4-001-035010-3500	Printing and Binding	200	200	200	200	200	200	400
4-001-035010-5230	Telephone	2,400	2,400	2,400	2,400	2,400	2,400	2,400
4-001-035010-5305	Motor Vehicle Insurance	1,750	1,750	1,750	2,750	2,500	2,224	2,160
4-001-035010-5540	Travel (Convention and Education)	3,000	3,000	3,000	3,000	3,000	2,000	2,000
4-001-035010-5825	Veterinary Service (per State Vet regs)	6,300	6,300	6,300	6,300	3,500	3,000	2,500
4-001-035010-5852	Line of Duty coverage	675	675	675	675	650	634	945
4-001-035010-6001	Record Books/Tags	1,150	1,150	1,150	1,150	1,150	1,150	950
4-001-035010-6002	Food for Pound	1,000	1,000	1,000	1,000	800	800	800
4-001-035010-6003	Agricultural Supplies/Uniforms	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4-001-035010-6004	Medical/Laboratory Supplies (Rabies Tr)	2,700	2,700	2,700	2,700	2,700	2,700	700
4-001-035010-6008	Gas/Oil	7,500	7,500	7,500	8,500	5,500	5,500	6,650
4-001-035010-6010	Ammo/weapons	2,800	2,800	2,800	2,800	2,800	2,800	2,850
	SUBTOTAL	226,564	226,564	218,803	220,803	219,504	189,898	186,686
MEDICAL EXAMINER								
4-001-035030-3110	Medical Examiner Professional Service	250	250	250	250	200	200	200
	SUBTOTAL	250	250	250	250	200	200	200

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
EMERGENCY SERVICES								
4-001-035050-1100	Compensation Emergency Services (1/2 Full-Time)	41,184	41,184	39,223	39,223	36,723	30,825	29,626
4-001-035050-2100	FICA	3,151	3,151	3,001	3,001	2,809	2,358	2,266
4-001-035050-2210	VRS Retirement	5,856	5,856	5,578	5,578	5,222	3,946	3,792
4-001-035050-2300	Hospital Plan	3,672	3,672	3,672	3,672	2,760	3,294	3,324
4-001-035050-2400	VRS Life Insurance	212	212	212	212	198	166	160
4-001-035050-2500	Hybrid Disability	217	217	207	207	194	163	156
4-001-035050-2700	Workers Compensation Insurance	583	583	583	583	583	525	750
4-001-035050-3100	Professional Service (GIS Contract & Drug Testing)	750	750	750	750	750	750	750
4-001-035050-3310	Repairs and Maintenance (Auto/Radio)	5,000	5,000	5,000	5,000	5,000	2,000	2,000
4-001-035050-5210	Postage						100	100
4-001-035050-5230	Telephone	600	600	600	600	600	600	600
4-001-035050-5305	Motor Vehicle Insurance	600	600	600	600	560	556	540
4-001-035050-5410	Equipment Lease-United Cell Contract	3,000	3,000	3,000	3,000	3,000	3,000	3,000
4-001-035050-5510	Travel (Convention/Education/Training)	400	400	400	400	500	500	500
4-001-035050-5530	Travel (Meals/Lodging)	400	400	400	400	500	500	500
4-001-03550-5896	American Rescue Plan Act ARPA							
4-001-035050-5899	Miscellaneous Emergency Activities (includes \$7500 grant)	8,000	8,000	8,000	8,000	8,000	8,000	8,000
4-001-035050-6001	Office Supplies	1,500	1,500	1,500	1,500	1,500	1,750	750
4-001-035050-6002	IT Mainframe & Printer Maintenance	30,000	30,000	30,000	30,000			
4-001-035050-6003	IT Computer supplies and Tech Support	12,000	12,000	12,000	12,000			
4-001-035050-6004	IT Computer Software/Cyber/Contracts	50,000	50,000	50,000	50,000			
4-001-035050-6008	Gas/Oil	1,500	1,500	1,500	1,500	2,500	1,200	1,140
4-001-035050-6012	Training Materials	500	500	500	500	750	750	750
							-	-
	SUBTOTAL	169,125	169,125	166,726	166,726	72,149	60,983	58,704

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
GENERAL PROPERTIES-BUILDINGS AND GROUNDS								
4-001-043020-1100	Contract Labor Custodial Service	40,500	40,500	40,500	40,500	40,500	40,500	40,500
4-001-043020-1101	Compensation Inspector/maintenance	48,300	48,300	46,000	46,000	46,000	41,830	40,210
4001-043020-1102	Maintenance NEW	45,000	45,000	45,000	45,000			
4-001-043020-1300	Compensation Contract Labor (mowing/snow removal)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4-001-043020-2100	FICA	7,137	7,137	6,962	6,962	3,519	3,200	3,076
4-001-043020-2210	VRS Retirement	11,942	11,942	11,648	11,648	6,412	5,354	5,147
4-001-043020-2300	Hospital Plan	7,344	7,344	7,344	7,344		6,588	6,648
4-001-043020-2400	VRS Life Insurance	504	504	491	491	248	226	217
4-001-035050-2500	Hybrid Disability	493	493	480	480		-	-
4-001-043020-2700	Workers Compensation Insurance	800	800	800	800	610	550	600
4-001-043020-3100	Drug Testing						500	250
4-001-043020-3310	Repairs and Maintenance	57,500	57,500	57,500	57,500	50,000	50,000	40,000
4-001-043020-3320	Maintenance Contracts (HVAC, Generators, Elevators, Chiller)	25,000	25,000	25,000	25,000	17,500	10,000	25,000
4-001-043020-3330	Mainframe and Printers Maintenance					30,000	30,000	22,000
4-001-043020-3340	Computer Services Support					75,000	100,000	114,823
4-001-043020-5110	Electrical Service	50,000	50,000	50,000	50,000	50,000	50,000	65,000
4-001-043020-5120	Heating Service	5,000	5,000	5,000	5,000	5,000	6,000	12,000
4-001-043020-5130	Water and Sewer	6,500	6,500	6,500	6,500	6,500	6,500	6,500
4-001-043020-5140	Pest Control Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4-001-043020-5230	Telephone	1,500	1,500	1,500	1,500	1,500	1,500	2,000
4-001-043020-5301	Equipment Breakdown Insurance	1,560	1,560	1,560	1,560	1,560	1,558	1,515
4-001-043020-5302	Fire Insurance	23,500	23,500	23,500	23,500	23,500	23,466	15,030
4-001-043020-5304	Property Insurance	13,500	13,500	13,500	13,500	13,463	13,463	16,243
4-001-043020-5305	Motor Vehicle Insurance	1,200	1,200	1,200	1,200	1,125	1,112	1,080
4-001-043020-5530	Travel (Meals and Lodging)	250	250	250	250	50	50	50
4-001-043020-6005	Janitorial Supplies	13,000	13,000	13,000	13,000	13,000	13,000	13,000
4-001-043020-6008	Gas and Oil	8,000	8,000	8,000	8,000	8,000	1,500	1,425
4-001-043020-8133	CAPITAL OUTLAY:Library Parking Lot repairs/repaving *****	22,275	22,275	22,275	22,275	22,275	22,275	1,000
4-001-043020-8136	DEBT SERVICE: VPSA (CCDC)	564,149	564,149	564,149	564,159	564,159	564,159	-
4-001-043020-8137	Capital Outlay: Courthouse Roof ***	168,275	168,275	168,275	168,275	168,275	168,275	
4-001-043020-9100	DEBT SERVICE: Truist 2020B	37,268	37,268	37,268	37,368	129,851	135,825	-
4-001-043020-9130	DEBT SERVICE:2016A & 2016B	224,468	224,468	224,468	224,468	162,449	162,449	236,307
4-001-043020-9140	DEBT SERVICE:Carter 2015 various equipment	192,759	192,759	192,759	192,759	192,759	192,759	192,759
4-001-043020-9150	DEBT SERVICE:Skyline 2017 Lease Purchase					137,229	137,229	137,229
4-001-043020-9160	DEBT SERVICE: Truist 2020A	538,636	538,636	538,636	538,636	332,297	332,297	283,459
4-001-043020-9170	DEBT SERVICE: Skyline EDA Shell Building				-	125,000	64,031	-
4-001-043020-9200	DEBT SERVICE: Truist 2021A	198,827	198,827	198,827	198,827			
4-001-043020-9210	DEBT SERVICE: Truist 2021B	134,044	134,044	134,044	134,044	35,000		
	SUBTOTAL	2,455,731	2,455,731	2,452,936	2,453,046	2,269,281	2,192,696	1,289,568

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
LOCAL HEALTH DEPARTMENT								
4-001-051010-5610	Local Health Department	107,982	107,982	107,982	107,982	113,780	103,400	103,400
	SUBTOTAL	107,982	107,982	107,982	107,982	113,780	103,400	103,400
MENTAL HEALTH SERVICES								
4-001-052010-5620	New River Valley Community Services (90% State 10% Local)	42,500	42,500	41,500	41,500	41,500	41,500	37,723
	SUBTOTAL	42,500	42,500	41,500	41,500	41,500	41,500	37,723
AGENCY ON AGING								
4-001-053050-5640	New River Valley Agency on Aging	7,627	7,627	7,627	7,627	7,128	6,662	6,662
	SUBTOTAL	7,627	7,627	7,627	7,627	7,128	6,662	6,662
NEW RIVER COMMUNITY COLLEGE								
4-001-064010-5640	NR Community College Contributions	8,283	8,283	8,283	8,283	7,526	7,294	7,653
	SUBTOTAL	8,283	8,283	8,283	8,283	7,526	7,294	7,653

Account Number	Expenditure Line Item	FY24 County			FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
		FY24 Board Approved	BOS Recommendations	Administrator Recommendation				
RECREATION								
4-001-071020-1100	Compensation (2 Full time)	113,464	113,464	109,175	147,696	101,695	70,890	54,840
4-001-071020-2100	FICA	8,680	8,680	8,352	11,299	7,780	5,423	4,195
4-001-071020-2210	VRS Retirement	11,529	11,529	10,980	12,728	7,466	5,772	5,548
4-001-071020-2300	Hospital Plan	13,764	13,764	13,764	13,764	5,520	6,588	6,648
4-001-071020-2400	VRS Group Life Insurance	463	463	463	335	284	243	234
4-001-071020-2500	Hybrid Disability	453	453	453	525	238	238	229
4-001-071020-2700	Workers Compensation Insurance	425	425	425	360	360	325	250
4-001-071020-3000	Contractual Services	25,000	25,000	25,000	32,000	25,000	27,500	20,000
4-001-071020-3310	Repairs and Maintenance	1,000	1,000	1,000	1,000	1,000	2,500	14,000
4-001-071020-3320	Maintenance Contracts	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-071020-3330	Field Maintenance & Improvement	6,000	6,000	6,000	6,000	4,500	5,000	-
4-001-071020-3500	Printing/Binding (Programs)						-	4,000
4-001-071020-5110	Electrical Service	4,000	4,000	4,000	4,000	3,500	3,500	3,500
4-001-071020-5230	Telephone	1,500	1,500	1,500	1,500	1,200	1,200	1,200
4-001-071020-5305	Motor Vehicle Insurance	-	-	-	-	540	556	540
4-001-071020-5530	Travel - Meals/Lodging/Mileage	3,000	3,000	3,000	750	750	750	1,000
4-001-071020-6001	Office Supplies	2,000	2,000	2,000	2,000	250	250	250
4-001-071020-6005	Janitorial Supplies	500	500	500	500	500	250	500
4-001-071020-6008	Gas and Oil	1,500	1,500	1,500	1,500	1,500	500	475
4-001-071020-6009	Concessions	1,500	1,500	1,500	1,500	2,500	2,000	2,000
4-001-071020-6011	Uniforms/Jerseys	27,000	27,000	27,000	25,000	19,000	10,000	10,000
4-001-071020-6013	Sport team Expenses	11,000	11,000	11,000	11,000	500	500	-
4-001-071020-6014	Special Events	2,500	2,500	2,500	2,500	1,000	5,000	5,000
4-001-071020-6015	Adult Sports	1,250	1,250	1,250	1,250	500	500	800
4-001-071020-6016	Boys Baseball					500	1,500	3,000
4-001-071020-6017	Boys Basketball					500	1,500	1,500
4-001-071020-6018	Coed Basketball					500	500	500
4-001-071020-6019	Coed Flag Football					500	500	500
4-001-071020-6020	Coed Soccer					1,000	1,000	1,500
4-001-071020-6021	Coed T-Ball					500	500	500
4-001-071020-6022	Coed Volleyball					750	500	500
4-001-071020-6023	Girls Basketball					500	500	500
4-001-071020-6024	Girls Softball					500	1,500	2,000
4-001-071020-6025	Tackle Football					1,500	2,000	3,000
4-001-071020-6027	Adult Softball					500	500	500
4-001-071020-6028	All Stars	3,000	3,000	3,000	3,000	3,000	750	500
4-001-071020-6029	Outdoor Classroom					9,250		
4-001-071020-8000	Capital Outlay: Equipment Purchase					5,000	5,000	2,500
4-001-071020-New	Senior Programs	2,500	2,500	2,500	2,500			
4-001-071020-New	Youth Camps/Summer Activities	1,000	1,000	1,000	1,500			
4-001-071020-New	Trail/Park Construction/Acquisition	-	-	-	5,000			
	SUBTOTAL	244,028	244,028	238,862	290,207	211,083	166,735	153,209

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
LIBRARY								
4-001-073010-1100	Compensation (Branch Mgr, Asst Mgr, Part-time)	170,427	170,427	166,597	166,597	166,597	162,950	169,461
4-001-073010-2100	FICA	13,038	13,038	12,745	12,745	12,745	12,466	12,964
4-001-073010-2210	VRS Retirement	11,437	11,437	10,892	10,892	10,892	9,338	8,974
4-001-073010-2300	Health Insurance	7,140	7,140	7,140	7,140	6,504	13,176	13,296
4-001-073010-2400	VRS Group Life Insurance	434	434	414	414	414	394	379
4-001-073010-2500	Hybrid Disability	425	425	404	404	404	385	370
4-001-073010-2700	Workers Compensation Insurance	166	166	166	166	166	150	125
4-001-073010-3100	Drug Testing	500	500	500	500	500	500	500
4-001-073010-5640	Library Contribution	107,515	107,515	107,515	107,515	110,821	107,887	91,174
4-001-073010-9100	Debt Service: Library Expansion						-	3,300
	SUBTOTAL	311,082	311,082	306,373	306,373	309,043	307,246	300,543
LOCAL PLANNING COMMISSION								
4-001-081010-5510	Travel (Convention & Education)	2,500	2,500	2,500	2,500	2,500	2,500	4,000
	SUBTOTAL	2,500	2,500	2,500	2,500	2,500	2,500	4,000
NEW RIVER VALLEY REGIONAL COMMISSION								
4-001-081060-5640	Contribution to Commission	20,428	20,428	20,428	20,428	20,428	20,074	19,613
	SUBTOTAL	20,428	20,428	20,428	20,428	20,428	20,074	19,613
NEW RIVER CRIMINAL JUSTICE ACADEMY								
4-001-081070-5640	NRV Police Academy Payment	20,425	20,425	20,425	20,425	20,425	20,425	19,000
	SUBTOTAL	20,425	20,425	20,425	20,425	20,425	20,425	19,000

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
COMMUNITY DEVELOPMENT								
4-001-081200-1100	Compensation (3 Full Time 1 part time)	228,141	228,141	218,349	218,349	187,759	176,290	169,450
4-001-081200-2100	FICA	17,453	17,453	16,704	16,704	14,364	13,486	12,963
4-001-081200-2210	VRS Retirement	32,442	32,442	31,049	31,049	26,699	22,565	21,690
4-001-081200-2300	Hospital Plan	26,910	26,910	26,910	26,910	22,788	19,764	19,944
4-001-081200-2400	VRS Life Insurance	1,232	1,232	1,179	1,179	1,014	952	915
4-001-081200-2500	Hybrid Disability	451	451	436	436	274	248	238
4-001-081200-2700	Workers Compensation Insurance	1,675	1,675	1,675	1,675	1,554	1,400	1,925
4-001-081200-3100	Drug Testing					-	250	250
4-001-081200-3500	Printing and Binding	100	100	100	100	100	100	100
4-001-081200-5230	Telephone	1,836	1,836	1,836	1,836	1,800	1,800	1,200
4-001-081200-5540	Travel (Convention and Education)	3,000	3,000	3,000	3,000	3,000	2,100	2,100
4-001-082050-5656	Economic Development/Tourism	2,000	2,000	2,000	2,000	2,000	2,000	7,500
4-001-081200-5810	Dues and Subscriptions	1,215	1,215	1,215	1,215	1,215	1,215	1,215
4-001-081200-6001	Office Supplies	2,500	2,500	2,500	2,500	2,500	2,500	2,500
4-001-081200-6008	Gas and Oil	300	300	300	300	300	300	238
4-001-081200-6012	Books and Subscriptions (Technical)	50	50	50	50	50	50	50
4-001-081200-6103	CDBG Floyd County Housing Rehab Program						-	-
4-001-081200-6104	Virginia Telecom VATI 2022							
	SUBTOTAL	319,305	319,305	307,303	307,303	265,417	245,020	242,278
ECONOMIC DEVELOPMENT AUTHORITY								
4-001-081500-5530	Training/Travel	1,000	1,000	1,000	1,000	1,000	2,000	2,000
4-001-081500-6072	Commerce Park Maintenance	5,000	5,000	5,000	5,000	5,000	2,500	5,000
4-001-081500-6087	Building Construction Commerce Park	21,000	21,000	21,000	21,000		-	3,500,000
4-001-081500-6088	Business Development Series (was C4 and Growth Wheel)	12,000	12,000	12,000	12,000	12,000	10,000	14,000
4-001-081500-6089	Development, Marketing, & Promotion	15,000	15,000	15,000	15,000	12,000	10,000	14,000
4-001-081500-6091	Floyd Innovation Center Maintenance	-	-	-	-	30,000	-	-
4-001-081500-6094	Matching/Urgent Funds	10,000	10,000	10,000	10,000	10,000	8,000	10,000
4-001-081500-6096	Commerce Park-Phase II-Pre-Construction						-	185,000
4-001-081500-6097	NRVRC Grant Administration						-	15,000
4-001-081500-6099	Marketing - Metalworking Tobacco Commission Grant						5,093	5,093
4-001-081500-6100	SERCAP Contract Assistance if Needed	-	-	-	-		5,000	-
	SUBTOTAL	64,000	64,000	64,000	64,000	70,000	42,593	3,750,093
SKYLINE SOIL AND WATER CONSERVATION DISTRICT								
4-001-082030-5640	Skyline Soil Conservation Contribution	14,333	14,333	14,333	14,333	14,333	13,650	13,650
	SUBTOTAL	14,333	14,333	14,333	14,333	14,333	13,650	13,650
COMMUNITY SERVICE PROGRAMS								
4-001-082050-5642	PSA Board Compensation/budget request	22,600	22,600	22,600	22,600	22,600	1,200	1,300
4-001-082050-5643	Western Virginia EMS Council	4,639	4,639	4,639	4,639	4,639	4,639	4,639

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
4-001-082050-5644	Womens Resource Center of the NRV	5,902	5,902	5,902	5,902	5,621	5,353	5,098
4-001-082050-5645	New River Community Action	32,955	32,955	32,955	32,955	31,424	29,928	28,503
4-001-082050-5647	New River-Highlands Resource Conservation	-	-	-	3,000		-	600
4-001-082050-5650	Floyd County Merchants' & Businessmen's Association	-	-	-	-	-	4,500	5,500
4-001-082050-5651	Onward NRV	15,476	15,476	15,476	15,476	15,476	15,643	15,643
4-001-082050-5652	Floyd County Chamber of Commerce	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4-001-082050-5653	Literacy Volunteers of the New River Valley	750	750	750	1,012	606	557	541
4-001-082050-5660	Christianburg Institute NEW	-	-	-	3,000		-	-
4-001-082050-6038	Regional Jail Payment	375,000	375,000	375,000	375,000	376,000	490,000	490,000
4-001-082050-6039	New River Valley Senior Services	2,140	2,140	2,140	2,140	1,945	1,818	1,818
4-001-082050-6050	4-H Center Scholarship Funds	900	900	900	900	900	900	900
4-001-082050-6055	Floyd Center for the Arts	2,250	2,250	2,250	4,500	4,500	9,000	9,000
4-001-082050-6058	Brain Injury Services of SWVA	500	500	500	500	500	500	1,000
4-001-082050-6063	NRV CARES (Childrens Advocacy Ctr)	315	315	315	315	300	200	150
4-001-082050-6065	Friends of Southwest Va (Round Mtn/Crooked Road)	2,200	2,200	2,200	7,500	2,000	-	2,500
4-001-082050-6067	Blue Ridge Heritage, Inc.	2,500	2,500	2,500	2,500	2,500	2,500	2,500
4-001-082050-6069	Floyd County Tourism Development Council	40,000	40,000	40,000	40,000	40,000	40,000	30,000
4-001-082050-6074	Childrens Trust				-		5,000	5,000
4-001-082050-6078	Floyd County Historical Society	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4-001-082050-6080	Access to Community College Education	10,000	10,000	10,000	10,000	10,000	-	-
4-001-082050-6082	Mountain View Humane	500	500	500	600	500	-	-
4-001-082050-6083	Fairview Nursing Home	5,000	5,000	2,500	20,000	2,500	2,500	2,500
4-001-082050-6084	Renew the Little River Clean-up	500	500	500	1,000		1,782	3,000
4-001-082050-6086	Drug Court Costs	20,000	20,000	20,000	20,000	20,000	20,000	20,000
4-001-082050-6087	Floyd County Humane Society	2,000	2,000	2,000	5,000	1,000	1,000	1,000
4-001-082050-6088	Plenty!				-		-	1,500
4-001-082050-6089	Small Business Development Center	6,000	6,000	6,000	6,000	6,000	6,000	6,000
4-001-082050-6091	Floyd Livestock & County Fair ***	500	500	500	1,000	1,000	1,250	2,500
4-001-082050-6092	SERCAP, Inc.				5,000		500	-
4-001-082050-6093	American Legion Floyd Post 127	2,500	2,500	2,500	2,500	2,500	2,500	2,500
4-001-082050-6095	New River Valley Rail				-		5,500	1,000
4-001-082050-6096	New River/Mt Rogers Workforce Investment Area Consortium Board	1,588	1,588	1,588	1,588	1,588	1,588	1,576
NEW	June Bug Center	2,250	2,250	2,250	4,500			
NEW	New River Valley Disability Resource Cntr	-	-	-	1,000			
NEW	Feeding SW Virginia	-	-	-	500			-
NEW	Community Hlth Cntr of NRV	-	-	-	2,000			
	SUBTOTAL	561,465	561,465	558,965	605,127	556,599	656,858	648,768

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
VIRGINIA COOPERATIVE EXTENSION								
4-001-083010-1100	Compensation Agents -Local Share of 3 Agents	62,593	62,593	62,593	62,593	53,663	51,307	50,964
4-001-083010-1103	Compensation 4-H Technician	14,535	14,535	14,535	14,535	15,618	15,618	15,618
4-001-083010-1104	FC share of Horticulture Tech position	4,465	4,465	4,465	4,465	3,900	3,825	3,825
4-001-083010-1300	Compensation Part-Time Support Staff	12,240	12,240	12,240	12,240	10,772	9,280	8,957
4-001-083010-2100	FICA	1,809	1,809	1,809	1,809	1,999	2,200	2,162
4-001-083010-2210	VRS Retirement	25,421	25,421	25,421	25,421	21,955	20,828	19,492
4-001-083010-2400	VRS Group Life	79	79	79	79	84	85	81
4-001-083010-2700	Workers Compensation Insurance	150	150	150	150	150	150	150
4-001-083010-5230	Telephone	1,200	1,200	1,200	1,200	1,200	1,200	1,200
4-001-083010-5510	Mileage (4-H Technician)	400	400	400	400	400	300	300
4-001-083010-6001	Office Supplies	800	800	800	800	800	700	800
	SUBTOTAL	123,692	123,692	123,692	123,692	110,541	105,493	103,549

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
EMERGENCY MEDICAL SERVICES								
4-001-403230-1100	Compensation 20 Full Time Staff, 1 Part Time administrative	793,650	793,650	770,501	770,501	852,201	687,190	670,920
4-001-403230-1300	Compensation Part Time Staff	65,125	65,125	65,125	65,125		125,000	100,000
4-001-403230-1120	Payment of monthly overtime	110,000	110,000	110,000	110,000	95,541	50,000	50,000
4-001-403230-1121	Rank structure						8,000	-
4-001-403230-2100	FICA	65,696	65,696	62,013	62,013	65,193	66,570	62,800
4-001-403230-2210	VRS Retirement	98,679	98,679	105,329	105,329	109,873	86,258	84,176
4-001-403230-2300	Hospital Plan	97,020	97,020	93,984	93,984	103,608	98,820	99,720
4-001-403230-2400	VRS Group Life	3,747	3,747	3,996	3,996	4,169	3,639	3,551
4-001-403230-2500	Hybrid Disability	3,849	3,849	3,907	3,907	4,077	2,683	2,631
4-001-403230-2700	Workers Compensation	27,750	27,750	27,750	27,750	27,750	25,000	33,800
4-001-403230-3100	Drug Testing	800	800	800	800	800	800	900
4-001-403230-3310	Repairs and Maintenance	22,500	22,500	22,500	22,500	20,000	18,000	20,000
4-001-403230-3320	Maintenance and Service Contracts(ESO Software-patients)	9,000	9,000	9,000	9,000	9,000	9,000	10,000
4-001-403230-3330	Radio/dispatch expenses	1,000	1,000	1,000	1,000	1,000	1,000	2,000
4-001-403230-5210	Postage	250	250	250	250	250	250	250
4-001-403230-5230	Telephone	1,500	1,500	1,500	1,500	1,500	1,500	1,400
4-001-403230-5305	Motor Vehicle Insurance	2,800	2,800	2,800	2,800	2,800	2,780	2,160
4-001-403230-5510	Travel (Mileage)	500	500	500	500	500	500	800
4-001-403230-5530	Travel (Meals and Lodging)	1,500	1,500	1,500	1,500	1,500	1,000	1,500
4-001-403230-5540	Training	3,000	3,000	3,000	3,000	3,000	2,000	3,000
4-001-403230-5810	Dues and Subscriptions	400	400	400	400	400	400	50
4-001-403230-6001	Office Supplies	1,500	1,500	1,500	1,500	750	750	750
4-001-403230-6004	Medical and Laboratory Supplies	25,000	25,000	25,000	25,000	22,000	22,000	20,000
4-001-403230-6005	Janitorial and Laundry Supplies	200	200	200	200	200	200	500
4-001-403230-6008	Gasoline	25,000	25,000	25,000	25,000	25,000	16,000	15,200
4-001-403230-6011	Uniforms/Wearing Apparel	4,000	4,000	4,000	4,000	4,000	4,000	5,000
4-001-403230-6014	Other Operational Supplies	7,500	7,500	7,500	7,500	7,500	7,500	7,500
4-001-403230-6015	RAM Technical Services(Billing software)	6,500	6,500	6,500	6,500	6,500	6,500	6,500
4-001-403230-6016	Line of Duty coverage	7,700	7,700	7,700	7,700	7,608	7,608	7,560
4-001-403230-8108	Lucas 3 CPR Chest Compression						14,900	-
4-001-403230-8101	Laryngoscope Kit (3)						8,170	-
	SUBTOTAL	1,386,166	1,386,166	1,363,255	1,363,255	1,376,720	1,278,018	1,212,668

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
FIRE AND RESCUE FUND - FUND 10								
4-010-032030-3202	Fire Dept Operation/Maintenance	180,000	180,000	180,000	195,000	175,000	170,000	170,000
4-010-032030-3203	Rescue Squad/ Volunteer EMS	35,000	35,000	45,000	70,000	50,000	40,000	29,000
4-010-032030-3206	State Fire Fund Program	57,500	57,500	57,500	57,500	57,000	57,000	54,500
4-010-032030-3207	Four for Life Program	35,000	35,000	35,000	35,000		46,250	30,000
4-010-032030-3215	Line of Duty coverage	14,850	14,850	14,850	14,850	14,840	14,840	14,700
4-010-032030-8113	Cap Outl:FD Station #3 heaters						-	8,500
	SUBTOTAL	322,350	322,350	332,350	372,350	296,840	328,090	306,700
LAW LIBRARY - FUND 35								
4-035-073010-0001	Law Library Fund Expenditures	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-
COURTHOUSE MAINTENANCE FUND - FUND 37								
4-037-043010-0001	Courthouse Maintenance Fund Expenditures	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
ENVIRONMENTAL FUND - FUND 50 - SOLID WASTE								
4-050-042030-1100	Compensation Equipment Operators (7 Full Time, 1 part -time)	324,713	324,713	289,308	289,308	319,883	306,100	263,680
4-050-042030-2100	FICA	24,841	24,841	22,132	22,132	24,471	23,417	20,172
4-050-042030-2210	VRS Retirement	43,615	43,615	38,580	38,580	45,487	39,181	33,751
4-050-042030-2300	Hospital Plan	45,144	45,144	45,144	45,144	64,716	59,292	53,184
4-050-042030-2400	VRS Life Insurance	1,656	1,656	1,465	1,465	1,653	1,653	1,424
4-050-042030-2500	Hybrid Disability	792	792	695	695	622	624	438
4-050-042030-2700	Workers Compensation	14,763	14,763	14,763	14,763	14,763	13,300	12,700
4-050-042030-2800	Drug Testing	500	500	500	500	500	500	480
4-050-042030-3100	Professional Services	1,500	1,500	1,500	1,500	1,500	1,500	3,000
4-050-042030-3140	Landfill Monitoring	86,000	86,000	86,000	86,000	85,000	70,000	70,000
4-050-042030-3310	Repairs and Maintenance	125,000	125,000	125,000	125,000	130,000	130,000	125,000
4-050-042030-3315	Repair/Paint Greenboxes	2,500	2,500	2,500	2,500	2,500	2,000	2,500
4-050-042030-5110	Electrical Service	4,000	4,000	4,000	4,000	4,000	4,000	4,000
4-050-042030-5230	Telephone	3,000	3,000	3,000	3,000	2,500	2,500	2,000
4-050-042030-5305	Motor Vehicle Insurance	12,200	12,200	12,200	12,200	12,000	10,564	10,241
4-050-042030-5410	Equipment Rent	2,500	2,500	2,500	2,500	2,500	2,500	2,000
4-050-042030-5411	3 New Wells (70K)	70,000	70,000	70,000	70,000	70,000	-	-
4-050-042030-5415	Capital Lease with Skyline for forklift	5,036	5,036	5,036	5,036	5,036	5,036	5,036
4-050-042030-5810	Dues	700	700	700	700	500	250	-
4-050-042030-6001	Office Supplies	500	500	500	500	500	500	-
4-050-042030-6008	Diesel, Gas, Oil, Etc.	100,000	100,000	100,000	100,000	110,000	50,000	47,500
4-050-042030-6014	Other Operational Supplies	15,000	15,000	15,000	15,000	16,000	16,000	14,000
4-050-042030-6021	Gravel and Stone	6,000	6,000	6,000	6,000	6,000	6,000	5,000
4-050-042030-6023	Contract Hauling/Tipping Fees	675,000	675,000	675,000	675,000	675,000	650,000	550,000
4-050-042030-8100	CAPITAL OUTLAY:Green Box Site Development ***	50,000	50,000	50,000	50,000	50,000	50,000	-
4-050-042030-8101	CAPITAL OUTLAY:Refuse Containers ***	38,000	38,000	38,000	38,000	38,000	38,000	37,000
4-050-042030-8103	CAPITAL OUTLAY:350 gallon Urea ***	2,000	2,000	2,000	2,000	2,000	2,000	1,500
4-050-042030-8105	CAPITAL OUTLAY:Bucket Skid Steer ***	6,000	6,000	6,000	6,000	6,000	6,000	-
4-050-042030-8106	CAPITAL OUTLAY:Tires	40,000	40,000	40,000	40,000	40,000	40,000	35,000
4-050-042030-8119	CAPITAL OUTLAY:Transfer Station Floor Repair ****	50,000	50,000	50,000	50,000	50,000	50,000	-
4-050-042030-8126	Capital Outlay: Roof replace, gutters, downspouts						-	25,000
4-050-042030-8127	Capital Outlay: Repair Ditch B						-	73,000
	SUBTOTAL	1,750,960	1,750,960	1,707,523	1,707,523	1,781,131	1,580,917	1,397,606

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
ENVIRONMENTAL FUND - FUND 50 - RECYCLING								
4-050-042040-1100	Compensation Recycling Workers (4 Full Time)	134,316	134,316	127,920	127,920	90,993	86,660	83,310
4-050-042040-2100	FICA	10,275	10,275	9,786	9,786	6,961	6,629	6,373
4-050-042040-2210	VRS Retirement	18,700	18,700	17,810	17,810	13,006	11,092	10,664
4-050-042040-2300	Hospital Plan	21,108	21,108	21,108	21,108	14,280	13,176	13,296
4-050-042040-2400	VRS Life Insurance	725	725	691	691	468	468	450
4-050-042040-2500	Hybrid Disability	709	709	675	675	290	290	278
4-050-042040-2700	Workers Compensation	2,164	2,164	2,164	2,164	2,164	1,950	2,500
4-050-042040-3100	Drug Testing	300	300	300	300	300	350	300
4-050-042040-3310	Repairs/Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	8,000
4-050-042040-3400	Tire Disposal Transportation Service	65,000	65,000	65,000	65,000	40,000	30,000	20,000
4-050-042040-3600	Advertising/Education				-	250	250	250
4-050-042040-5110	Electrical Service	3,500	3,500	3,500	3,500	3,500	3,000	4,000
4-050-042040-5230	Telephone	500	500	500	500	750	750	750
4-050-042040-6001	Office Supplies	200	200	200	200	250	250	250
4-050-042040-6007	Process Oil	4,000	4,000	4,000	4,000	5,000	500	500
4-050-042040-6008	Gas/Propane/Kerosene	18,000	18,000	18,000	18,000	18,000	9,000	9,500
4-050-042040-6014	Other Operational Supplies/Collection Bags	3,250	3,250	3,250	3,250	3,500	2,000	4,000
4-050-042040-6023	Hauling Refrigerators/Scrap Metal	1,500	1,500	1,500	1,500	1,500	1,500	500
4-050-042040-8101	CAPITAL OUTLAY:Bin Construction					9,000	9,000	-
4-050-042040-8104	Capital outlay: 2 roll offs 30 yards ***	15,000	15,000	15,000	15,000	15,000	15,000	10,000
4-050-042040-8106	CAPITAL OUTLAY:Tires-Recycling Ctr	10,000	10,000	10,000	10,000	10,000	10,000	4,000
4-050-042040-8108	CAPITAL OUTLAY: Dump Truck Tarp System ***	2,500	2,500	2,500	2,500	2,500	2,500	-
	SUBTOTAL	316,747	316,747	308,904	308,904	242,712	209,365	178,921
DELINQUENT FINES - FUND 70								
4-070-022100-1000	Delinquent Fines-Circuit Court Share	-		-	-		-	-
4-070-022100-2000	Delinquent Fines-General District Court Share	-		-	-		-	-
	SUBTOTAL	-		-	-		-	-

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
DEPARTMENT OF SOCIAL SERVICES - FUND 110								
4-110-053010-0001	Department of Social Services Expenditures	2,477,690	2,477,690	2,477,690	2,477,690	2,391,690	2,204,529	2,259,022
	SUBTOTAL	2,477,690	2,477,690	2,477,690	2,477,690	2,391,690	2,204,529	2,259,022
COMPREHENSIVE SERVICES ACT - FUND 111								
4-111-053990-1000-100	CSA Expenditures	1,500,000	1,500,000	1,500,000	1,500,000	1,110,000	1,400,000	140,000
	SUBTOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,110,000	1,400,000	140,000

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
E911 COMMUNICATIONS AND SERVICES - FUND 140								
4-140-031400-1100	PSAP Manager (1/2 time)	41,184	41,184	39,223	39,223	36,723	34,975	29,625
4-140-031400-1101	Compensation Dispatchers (5 Full Time)	186,053	186,053	174,053	174,053	142,855	140,456	123,380
4-140-031400-2100	FICA	16,316	16,316	16,316	16,316	13,738	12,013	11,705
4-140-031400-2210	VRS Retirement	30,328	30,328	30,328	30,328	25,532	20,100	19,585
4-140-031400-2300	Hospital Plan	37,800	37,800	37,800	37,800	24,636	29,646	16,620
4-140-031400-2400	VRS Group Life	1,152	1,152	1,152	1,152	970	848	826
4-140-031400-2500	Hybrid Disability	1,126	1,126	1,126	1,126	948	829	808
4-140-031400-2700	Workers Compensation	669	669	669	669	666	600	825
4-140-031400-3100	Drug Testing	-	-	-	-	-	100	250
4-140-031400-3120	E911 Surcharge (3% for Citizens Telephone)						-	750
4-140-031400-3130	Engineering Contract (Management)							
4-140-031400-3160	Mapping/Addressing Parcels Supplies	5,000	5,000	5,000	5,000	2,500	7,000	2,500
4-140-031400-3175	Trunk Line Monthly Charge Citizens/Verizon	36,000	36,000	36,000	36,000	36,000	100	4,000
4-140-031400-3185	National Data Base Setup (National Number Registry)	500	500	500	500	500	500	500
4-140-031400-3196	Wireless Training	1,100	1,100	1,100	1,100	1,000	1,000	1,000
4-140-031400-3310	Repair/Maintenance of Equipment	20,000	20,000	20,000	20,000	15,000	15,000	15,000
4-140-031400-3320	Maintenance Contracts/All Systems	65,300	65,300	65,300	65,300	65,300	65,300	65,356
4-140-031400-5230	Telephone	15,000	15,000	15,000	15,000	15,000	15,000	10,000
4-140-031400-5500	Radio Tower Upgrade	1,500,000	1,500,000	1,500,000	1,500,000			
4-140-031400-8112	CAPITAL OUTLAY:Road Sign Replacement/Maintenance	5,000	5,000	5,000	5,000	2,500	2,500	2,500
4-140-031400-8113	CAPITAL OUTLAY:Equipment/Software Replacement *****	60,000	60,000	60,000	60,000	60,000	10,000	10,000
4-140-031400-8121	CAPITAL OUTLAY:Wireless Education Grant (no match) *****	2,000	2,000	2,000	2,000	2,000	1,000	2,000
4-140-031400-8124	CAPITAL OUTLAY:Text Back-up Dispatch *****	2,500	2,500	2,500	2,500	2,500	2,500	2,500
4-140-031400-8125	CAPITAL OUTLAY:UPS Battery Backup 911						15,000	15,000
4-140-031400-8129	CAPITAL OUTLAY: Phase 2 Eval Communications System (Tower)	57,470	57,470	57,470	57,470	57,470	49,036	-
	SUBTOTAL	2,084,498	2,084,498	2,070,537	2,070,537	505,838	423,503	334,730

Account Number	Expenditure Line Item	FY24 Board Approved	BOS Recommendations	FY24 County Administrator Recommendation	FY24 Dept Head Request	FY23 Board Approved	FY22 Board Approved	FY21 Board Approved
PUBLIC EDUCATION - FUND 210								
	Instruction	16,538,097	16,538,097	16,538,097	16,538,097	16,032,086	15,532,158	15,104,324
	Administration, Attendance & Health	1,211,451	1,211,451	1,211,451	1,211,451	1,169,626	1,018,107	1,007,565
	Transportation	2,075,831	2,075,831	2,075,831	2,075,831	2,038,947	1,858,862	1,847,018
	Debt Service	645,000	645,000	645,000	645,000	663,000	681,000	889,311
	Facilities	-	-	-	-	-	-	-
	Operation and Maintenance	2,913,771	2,913,771	2,913,771	2,913,771	2,630,446	2,566,419	2,579,839
	Technology	1,256,050	1,256,050	1,256,050	1,256,050	1,310,299	1,234,428	1,254,463
	School Food	1,408,603	1,408,603	1,408,603	1,408,603	1,343,330	1,341,967	1,187,003
						-		
4-210-061010-0001	SUBTOTAL	26,048,803	26,048,803	26,048,803	26,048,803	25,187,734	24,232,941	23,869,523
				-	-	-		
CONTINGENCY								
4-001-092000-0001	Contingency - General Fund	300,000	300,000	250,000	250,000	250,000	250,000	300,000
	SUBTOTAL	300,000	300,000	250,000	250,000	250,000	250,000	300,000
	Budget Stabilization Fund !!!!!!!!!!!!!!!	238,359	238,359	520,505	520,505	20,505	45,644	-
4-001-092000-0019	Debt Service on Financing	354,529	354,529	354,529	354,529	419,253	419,253	292,450
	TOTAL	47,121,238	47,121,238	47,005,365	47,250,449	43,226,926	41,450,607	41,743,824
RECAP	Revenue Total	47,121,238	47,121,238	47,121,238	47,121,238	43,228,177	41,466,656	41,835,501
	Expense Total	47,121,238	47,121,238	47,005,365	47,250,449	43,226,926	41,450,607	41,743,824
	Revenue Minus Expenses	0	0	115,873	(129,211)	1,251	16,049	91,677
*****	100% Un-Used Carryover funds plus PPT carryover		\$896,550	\$ 896,550	\$854,550			
			\$ 896,550.00	\$ 1,012,423.00	\$725,338.94			