



AGENDA

Board of Supervisors Special Meeting

April 12, 2022

6:00 PM – Joint Work Session with Front Royal Town Council

- A. Closed Session – Section 2.2-3711(A)(5) of the Virginia Freedom of Information Act Prospective Business or Industry Located in the Shenandoah Magisterial District Within and Outside the Limits of the Town of Front Royal

7:00 PM

- A. Call to Order and Pledge of Allegiance of the United States of America
- B. Public Hearing – Proposed Warren County Budget for Fiscal Year 2022-2023 and Tax Rates for Calendar Year 2022 – Matt Robertson/Ed Daley
- C. Adjournment

Motion to be Made Going into Closed Meeting

I move the Board enter into a closed meeting under the provisions of Section 2.2-3711(A)(5) of the Virginia Freedom of Information Act for discussion concerning a prospective business or industry or expansion of an existing business or industry where no previous announcement has been made of the business' or industry's interest in locating or expanding its facilities in the community, such business or industry proposed to be located in the Shenandoah Magisterial District located both within and outside the limits of the Town of Front Royal.

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Motion to be Made Coming out of Closed Meeting

I move that the Board certifies to the best of each member's knowledge only public business matters lawfully exempted from open meeting requirements under Section 2.2-3711(A)(5) of the Virginia Freedom of Information Act and only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed, or considered in the meeting by the public body.



COUNTY OF WARREN, VIRGINIA

BOARD OF SUPERVISORS AGENDA ITEM

DATE April 12, 2022	ITEM B	SUBJECT: Public Hearing - Proposed Budget for FY 2022-2023	PAGE 1 OF
<u>EXPLANATION & SUMMARY:</u> The proposed budget for the County of Warren for Fiscal Year 2022-2023 is in the amount of \$133,071,712 which includes County departments and the school operating fund. There are no proposed changes to the tax rates or fee structure for Tax Year 2022. Attached are the budgets for the fourteen Sanitary Districts, the budget for the School cafeteria fund in the amount of \$3,392,190, the School Capital Improvement Fund in the amount of \$8,571,642, the County Capital Improvement Fund in the amount of \$6,268,211, and Asset Replacement Fund in the amount of \$2,822,650. Proposed changes in the per-lot fees for the Sanitary Districts, as recommended by the HOAs/POAs/Advisory Boards/Committees of the respective districts, are as follows: High Knob Sanitary District From: \$423 per unimproved lot; \$684 per improved lot To: \$478 per unimproved lot; \$773 per improved lot Lake Front Royal Sanitary District From: \$345 per lot plus \$0.05 per \$100 of assessed value on improvements To: \$410 per lot plus \$0.05 per \$100 of assessed value on improvements Skyland Estates Sanitary District From: \$0.35 per \$100 of assessed value on improvements To: \$0.37 per \$100 of assessed value on improvements The notice of public hearing for the proposed budget has been advertised in the Northern Virginia Daily and on the County website. As required by State law, the public hearing must be held at least seven days prior to the approval of the budget. Therefore, no action is required by the Board of Supervisors at this meeting. <u>PROPOSED OR SUGGESTED MOTION:</u> No action required.			
SUBMITTED BY: Matt Robertson, Finance Director Ed Daley, County Administrator	DISPOSITION OF BOARD: ☐ APPROVED ☐ OTHER (DESCRIBE)		PROCESSED BY:



COUNTY OF WARREN

PROPOSED FY 2022-2023 BUDGET AND 2022 TAX RATES

NOTICE OF PUBLIC HEARING

The Warren County Board of Supervisors will hold a public hearing in the Warren County Government Center Board Room on Tuesday, April 12, 2022, at 7:00 PM on the proposed Warren County budget for FY 2022-2023, tax rates for 2022, and Sanitary District rates of charge. The Board will hear public comment on the proposed County budget, the proposed school operating and cafeteria budgets, and the proposed budgets, tax rates, and rates of charge for the Blue Mountain, Cedarville Heights, High Knob, Lake Front Royal, Linden Heights, Osprey Lane, Riverside, Shangri-La, Shannon Woods, Shenandoah Farms, Shenandoah Shores, Skyland Estates, South River Estates, and Wildcat Drive Sanitary Districts for FY 2022-2023.

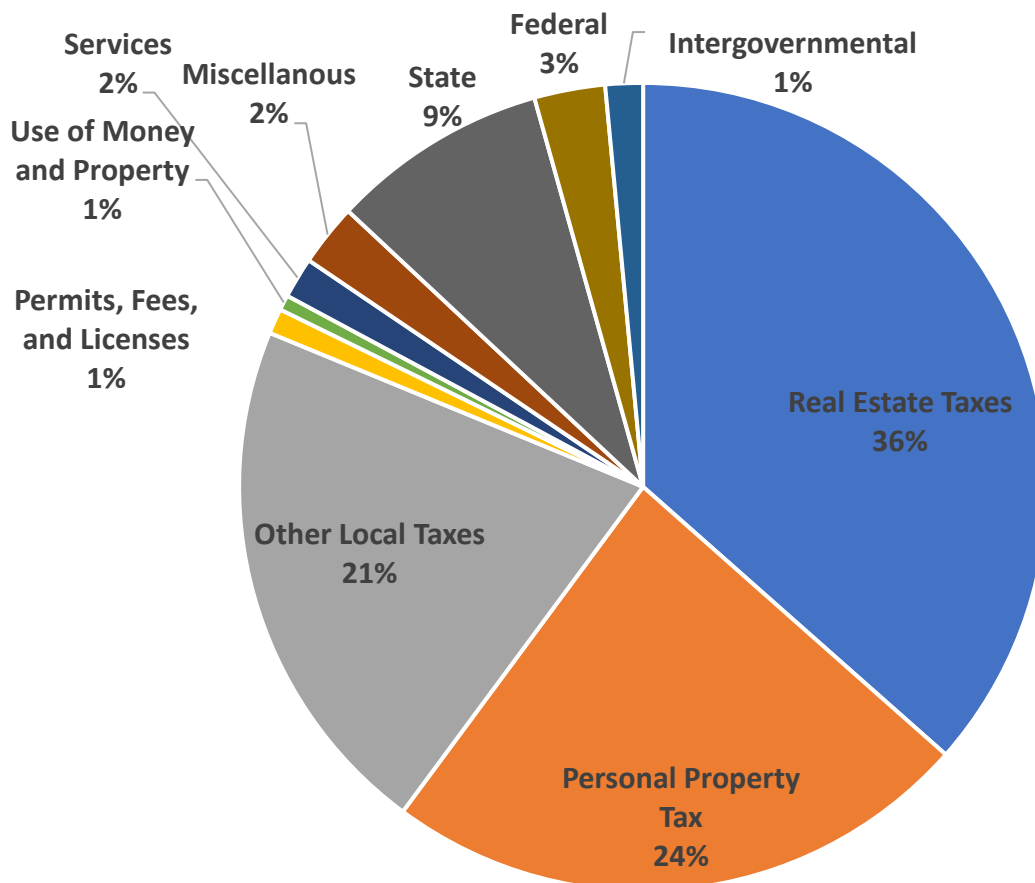
Citizens are invited and encouraged to submit comments on the proposed budget and tax rates to depclerk@warrencountyva.net or by emailing or mailing their comments directly to their Supervisor.

The public hearing can be viewed live at the following webpage: <https://www.warrencountyva.net/live-video-stream>

These proposed expenditures, except in the case of the public school budget, are for informative and fiscal planning purposes only. No money shall be paid out, or become available to be paid out, unless and until an appropriation for such expenditure has been made by the Board of Supervisors.

<u>GENERAL FUND</u>				<u>TAX RATES PER \$100 OF ASSESSED VALUE</u>		
<u>SUMMARY OF PROPOSED EXPENDITURES</u>	<u>Adopted FY 2021-2022</u>	<u>Proposed FY 2022-2023</u>	<u>Change</u>	<u>Approved Calendar Year 2021</u>	<u>Proposed Calendar Year 2022</u>	
<u>GENERAL GOVERNMENT ADMINISTRATION</u>						
Board of Supervisors	179,000	206,040	+27,040	Real Estate	\$0.655	\$0.655
County Administration	500,000	568,668	+68,668	Tangible Personal Property	\$4.00	\$4.00
Human Resources	169,900	276,175	+106,275	Tangible Personal Property - Business		
County Attorney	344,000	355,957	+11,957	Furniture & Fixtures/Equipment	\$4.00	\$4.00
Information Technology	-	1,007,258	+1,007,258	Tangible Personal Property		
Commissioner of the Revenue	777,000	770,573	-6,427	Volunteer Fire & Rescue Squad Members	\$2.00	\$2.00
Reassessment	50,000	148,331	+98,331	Tangible Personal Property - Aircraft	\$0.75	\$0.75
Treasurer	566,000	570,380	+4,380	Machinery and Tools	\$2.05	\$2.05
Finance and Purchasing	518,000	475,546	-42,454	Contract Carrier	\$2.05	\$2.05
Elections	391,000	443,693	+52,693	Manufactured Homes	\$0.655	\$0.655
<u>JUDICIAL ADMINISTRATION</u>						
Circuit Court	65,400	71,044	+5,644	<u>PROPOSED FISCAL YEAR 2022-2023 SANITARY DISTRICT BUDGETS</u>		
General District Court	24,300	24,300	-	<u>Blue Mountain Sanitary District</u>		
Magistrates	5,800	5,400	-400	Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and		
Drug Court	-	70,160	+70,160	Miscellaneous Expenses		154,382
Juvenile and Domestic Court	19,000	19,000	-	<u>Cedarville Heights Sanitary District</u>		
Clerk of Circuit Court	638,600	711,057	+72,457	Contract Payments for Snow Removal and		
Law Library	54,300	63,367	+9,067	Administrative and Miscellaneous Expenses		15,500
Commonwealth's Attorney	1,105,200	1,171,759	+66,559	<u>High Knob Sanitary District</u>		
<u>PUBLIC SAFETY</u>				Contract Payments for Road Maintenance, Snow Removal, Repairs, and Administrative and Miscellaneous Expenses		
Sheriff's Office	4,953,000	7,474,974	+2,521,974	<u>Lake Front Royal Sanitary District</u>		
E-911 System	753,000	1,007,527	+254,527	Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and Miscellaneous Expenses		
School Resource	766,800	-	-766,800	<u>Linden Heights Sanitary District</u>		
Volunteer Fire and Rescue	940,000	1,119,471	+179,471	Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses		
Court Services	998,300	-	-998,300	<u>Osprey Lane Sanitary District</u>		
Probation	41,000	41,000	-	Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses		
Building Inspections	618,000	632,165	+14,165	<u>Riverside Sanitary District</u>		
Animal Control	705,800	-	-705,800	Contract Payments for Road Maintenance, Snow Removal, and Miscellaneous Expenses		
Medical Examiner	1,000	1,000	-	<u>Shangri-La Sanitary District</u>		
Fire and Rescue Department	4,376,000	5,019,813	+643,813	Contract Payments for Road Maintenance, Snow Removal, FEMA Loan, Rural Addition Loan, and Administrative and Miscellaneous Expenses		
<u>PUBLIC WORKS</u>				<u>Shannon Woods Sanitary District</u>		
Public Works	428,200	442,403	+14,203	Contract Payments for Snow Removal and Administrative and Miscellaneous Expenses		
Streets and Highways	20,000	20,000	-	<u>Shenandoah Farms Sanitary District</u>		
Refuse Collection/Disposal/Transfer Station	3,892,000	3,951,276	+59,276	Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, Maintenance of Community Common Areas, VML-VACo Payment, and Administrative and Miscellaneous Expenses		
Maintenance of Buildings and Grounds	1,396,000	1,561,495	+165,495	<u>Shenandoah Shores Sanitary District</u>		
<u>HEALTH AND WELFARE</u>				Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses		
Health	382,412	373,600	-8,812	<u>Skyland Estates Sanitary District</u>		
Social Services	5,045,779	4,951,812	-93,967	Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses		
Other Social Services	142,500	149,000	-6,500	<u>South River Estates Sanitary District</u>		
Children's Services Act	1,785,000	1,994,466	+209,466	Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses		
<u>EDUCATION</u>				<u>Wildcat Drive Sanitary District</u>		
Public Schools - Local Appropriation	27,720,000	27,720,000	-	Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses		
<u>REGIONAL PARTNERSHIPS</u>				<u>SANITARY DISTRICT TAX RATES AND RATES OF CHARGE</u>		
Laurel Ridge Community College	41,368	40,200	-1,168	<u>(per lot tax on lots in existence as of January 1, 2022)</u>	<u>Approved Calendar Year 2021</u>	<u>Proposed Calendar Year 2022</u>
Northwestern Community Services	342,746	343,000	+254	Blue Mountain	\$65.00 per lot plus \$0.24 per \$100 of assessed value on improvements	\$65.00 per lot plus \$0.24 per \$100 of assessed value on improvements
Juvenile Detention Facility	344,769	240,000	-104,769	Cedarville Heights	\$200.00 per lot	\$200.00 per lot
Rappahannock-Shenandoah-Warren (RSW) Regional Jail	3,464,967	3,429,100	-35,867	High Knob	\$423.00 per unimproved lot; \$684.00 per improved lot	\$478.00 per unimproved lot; \$773.00 per improved lot
<u>PARKS, RECREATION AND CULTURAL</u>				Lake Front Royal	\$345.00 per lot plus \$0.05 per \$100 of assessed value on improvements	\$410.00 per lot plus \$0.05 per \$100 of assessed value on improvements
Parks and Recreation Administration/Programs/Maintenance	2,486,100	2,435,707	-50,393	Linden Heights	\$375.00 per lot	\$375.00 per lot
Library, Museum, Cultural Enrichment	1,018,100	1,039,000	+20,900	Osprey Lane	\$100 per unimproved lot; \$1,000 per improved lot	\$100 per unimproved lot; \$1,000 per improved lot
<u>COMMUNITY DEVELOPMENT</u>				Riverside	\$60.00 per lot plus \$0.12 per \$100 of assessed value on improvements	\$60.00 per lot plus \$0.12 per \$100 of assessed value on improvements
Planning and Zoning Administration	473,000	484,166	+11,166	Shangri-La	\$385.00 per lot	\$385.00 per lot
Economic Development	3,197,500	2,140,616	-1,056,884	Shannon Woods	\$300.00 per lot	\$300.00 per lot
Environmental Management	18,500	28,500	+10,000	Shenandoah Farms	\$350.00 per lot	\$350.00 per lot
VPI Extension Service	121,000	139,279	+18,279	Shenandoah Shores	\$65.00 per lot plus \$0.20 per \$100 of assessed value on improvements	\$65.00 per lot plus \$0.20 per \$100 of assessed value on improvements
<u>NON-DEPARTMENTAL</u>				Skyland Estates	\$0.35 per \$100 of assessed value on improvements	\$0.37 per \$100 of assessed value on improvements
<u>CAPITAL OUTLAY</u>	14,625,659	-	-14,625,659	South River Estates	\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements	\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements
<u>DEBT SERVICE</u>	-	11,159,378	+11,159,378	Wildcat Drive	\$150.00 per unimproved lot; \$400.00 per improved lot	\$150.00 per unimproved lot; \$400.00 per improved lot
<u>TRANSFER TO CAPITAL IMPROVEMENT FUND</u>	-	1,220,125	+1,220,125	A detailed copy of the FY 2022-2023 Proposed Budget is available for review on the website: https://warrencountyva.net/fy-2022-2023-budget		
<u>TRANSFER TO ASSET REPLACEMENT FUND</u>	-	1,844,583	+1,844,583	Edwin C. Daley County Administrator		
<u>TOTAL EXPENDITURES - GENERAL FUND</u>						
	88,390,000	89,800,364	+1,410,364			
<u>REVENUE:</u>						
From Local Sources - Property Taxes	57,980,001	59,454,220	+1,474,219			
From Local Sources - Other	20,513,900	20,012,644	-501,256			
From the Commonwealth	7,393,048	7,793,000	+399,952			
From the Federal Government	2,503,051	2,540,500	+37,449			
<u>TOTAL REVENUE - GENERAL FUND</u>						
	88,390,000	89,800,364	+1,410,364			
<u>SCHOOL CAPITAL IMPROVEMENT FUND</u>						
Leslie Fox Keyser Elementary School	-	17,454,471	+17,454,471			
Blue Ridge Technical Center	-	633,385	+633,385			
E. Wilson Morrison Elementary School	-	300,000	+300,000			
<u>TOTAL EXPENDITURES - SCHOOL CAPITAL IMPROVEMENT FUND</u>						
	-	18,387,856	+18,387,856			
<u>REVENUE:</u>						
From the County General Fund	-	8,787,831	+8,787,831			
From the Federal Government	-	8,600,025	+8,600,025			
From Prior Year Reserve	-	1,000,000	+1,000,000			
<u>TOTAL REVENUE - SCHOOL CAPITAL IMPROVEMENT FUND</u>						
	-	18,387,856	+18,387,856			
<u>SCHOOL OPERATING FUND</u>						
Instruction	48,947,371	54,225,473	+5,278,102			
Administration, Attendance, and Health	2,836,279	3,168,270	+331,991			
Pupil Transportation	2,818,962	3,362,110	+543,148			
Operations and Maintenance	6,627,383	7,154,308	+526,925			
Debt Service and Fund Transfers	614,253	629,961	+15,708			
Technology	1,949,722	2,451,226	+501,504			
Contingency Reserves	150,859	-	-150,859			
<u>TOTAL EXPENDITURES - SCHOOL OPERATING FUND</u>						
	63,944,829	70,991,348	+7,046,519			
<u>REVENUE:</u>						
From Local Sources	659,478	837,318	+177,840			
From the County General Fund	27,720,000	28,055,120	+335,120			
From the Commonwealth	32,906,829	36,144,032	+3,237,203			
From the Federal Government	2,658,522	5,954,878	+3,296,356			
<u>TOTAL REVENUE - SCHOOL OPERATING FUND</u>						
	63,944,829	70,991,348	+7,046,519			
<u>SCHOOL CAFETERIA FUND</u>						
<u>Operating Expenses</u>	2,896,000	3,392,190	+496,190			
<u>REVENUE:</u>						
From Local - Cafeteria Fees	1,265,200	165,530	-1,099,670			
From the Commonwealth	53,000	33,720	-19,280			
From the Federal Government	1,577,800	3,192,940	+1,615,140			
<u>TOTAL REVENUE - SCHOOL CAFETERIA FUND</u>						
	2,896,000	3,392,190	+496,190			
The County's Proposed FY 2022-2023 Budget does not include an increase in local funding for the School Division						

Category	Total
Real Estate Taxes	32,770,000
Personal Property Tax	21,182,220
Other Local Taxes	18,912,000
Permits, Fees, and Licenses	910,000
Use of Money and Property	550,000
Services	1,465,000
Miscellaneous	2,230,000
State	7,793,000
Federal	2,540,500
Intergovernmental	1,357,644



Revenue Reconciliation

DESCRIPTION	FY 2018 - 2019 ACTUAL	FY 2019 - 2020 ACTUAL	FY 2020 - 2021 ACTUAL	FY 2021 - 2022 ADOPTED BUDGET	FY 2022 - 2023 PROPOSED BUDGET	DIFFERENCE PROPOSED TO ACTUAL
** GENERAL FUND **						
GENERAL PROPERTY TAXES						
11010 Real Estate Taxes	28,409,845	28,740,659	28,328,897	31,183,001	32,770,000	4,441,103
11020 Public Service Tax	6,026,139	7,000,793	6,846,454	6,600,000	5,500,000	-1,346,454
11030 Personal Property Tax	16,855,760	16,475,911	20,407,166	18,408,000	21,182,220	775,054
11040 Machinery & Tools Tax	1,734,980	1,575,439	2,201,349	1,809,000	1,800,000	-401,349
11050 Mineral Rights	3,087	3,281	1,783	3,000	3,000	1,217
11060 Penalties and Interest	905,562	871,424	982,603	1,000,000	950,000	-32,603
* SUBTOTAL *	53,935,373	54,667,507	58,768,252	59,003,001	62,205,220	3,436,968
OTHER LOCAL TAXES						
12010 Local Sales, Use, Communications	3,744,642	4,251,156	3,890,639	4,704,000	5,000,000	1,109,361
12020 Utility Tax	735,999	741,898	684,710	760,000	760,800	76,090
12030 Business License	830,981	977,124	1,149,077	1,000,000	1,150,000	923
12040 Recordation Taxes (Grantee)	481,619	650,593	859,490	740,000	889,000	29,510
12050 Motor Vehicle License Tax	895,786	850,319	932,782	950,000	950,000	17,218
12070 Recordation (Grantor) Will	135,524	154,419	199,419	100,000	209,200	9,781
12080 Meals and Beverage Tax	1,015,726	898,042	979,542	1,000,000	1,250,000	270,458
12090 Cigarette Tax	0	0	-	100,000	100,000	100,000
312100 Lodging Tax	193,895	210,189	291,949	250,000	350,000	58,051
* SUBTOTAL *	8,970,333	9,796,529	9,960,268	10,780,000	10,659,000	1,671,392
PERMITS, FEES, AND LICENSES						
13010 Animal License Fees	41,877	32,557	37,586	45,000	38,000	414
13030 Permits & Other Licenses	729,227	714,136	693,161	749,000	870,000	176,839
130325 Waste Permit Decal Fee	2,061	2,405	2,800	0	2,000	-800
* SUBTOTAL *	773,165	749,098	733,547	794,000	910,000	176,453
FINES AND FORFEITURES						
14010 Court Fines	98,148	65,027	109,310	90,000	90,000	-19,310
14020 Other Court Costs	0	-142	723	-	0	-723
* SUBTOTAL *	98,148	64,885	110,033	90,000	90,000	-20,033
USE OF MONEY AND PROPERTY						
15010 Revenue From Use of Money	497,943	432,648	124,732	250,000	200,000	75,268
15020 Revenue From Use of Property	375,835	330,399	310,371	492,000	350,000	39,629
* SUBTOTAL *	873,778	763,047	435,103	742,000	550,000	114,897

Revenue Reconciliation

DESCRIPTION	FY 2018 - 2019 ACTUAL	FY 2019 - 2020 ACTUAL	FY 2020 - 2021 ACTUAL	FY 2021 - 2022 ADOPTED BUDGET	FY 2022 - 2023 PROPOSED BUDGET	DIFFERENCE PROPOSED TO ACTUAL
CHARGES FOR SERVICES						
16010 Charges for Services (Sheriff)	2,396	2,396	2,396	2,000	2,000	-396
16020 Charges for Commonwealth Att.	4,025	4,426	3,971	4,000	4,000	29
16050 Charges for Corrections & Det.	73,220	45,530	68,634	70,000	80,000	11,366
16080 Charges for Sanitation & Waste	1,061,121	1,228,912	982,174	1,300,000	1,300,000	317,826
16160 Sales of Map Survey	12,239	17,649	9,359	17,000	17,000	7,641
16170 Sale of Copies - Comm. Of Rev.	756	880	525	4,000	500	-25
16990 Other Charges for Services	7,500	15,780	50,757	57,500	61,500	10,743
* SUBTOTAL *	1,161,256	1,315,583	1,117,817	1,454,500	1,465,000	347,184
MISCELLANEOUS AND RECOVERED COSTS						
18030 Refunds, Loans, and Fees	1,465,204	649,907	1,283,687	648,000	560,000	-723,687
18990 Miscellaneous and Recovered Costs	1,040,425	647,263	1,152,211	3,317,400	1,550,000	397,789
19120 Sale of Recyclable Materials	84,095	56,705	118,284	90,000	120,000	1,716
* SUBTOTAL *	2,589,724	1,353,875	2,554,183	4,055,400	2,230,000	-324,182
STATE REVENUE						
22000 Grocery Tax	936,161	1,062,789	972,660	1,176,000	1,250,000	277,340
22010 Non-Categorical Aid	213,493	190,468	30,808	211,000	66,000	35,192
23010 Shared Expenses - Commonwealth's Attor	420,119	488,698	439,640	517,756	545,000	105,360
23020 Shared Expenses - Sheriff	1,703,155	1,751,230	1,532,260	1,838,572	1,970,000	437,740
23030 Shared Expenses - Commissioner of Rever	157,015	161,757	148,541	195,008	205,000	56,459
23040 Shared Expenses - Treasurer	117,880	111,920	148,541	128,601	140,000	-8,541
23060 Shared Expenses - Registrar	42,436	68,361	47,286	40,000	45,000	-2,286
23080 Shared Expenses - Clerk of Court	342,858	333,649	311,625	354,750	402,000	90,375
24010 State VPA/Welfare Reimbursement	1,086,228	1,131,478	1,022,353	1,432,657	1,422,000	399,647
24020 Categorical Aid	1,014,390	866,288	899,464	1,050,004	1,168,000	268,536
24040 Other Categorical Aid	1,031,845	1,211,178	438,807	1,606,700	580,000	141,193
* SUBTOTAL *	6,129,420	6,315,027	5,019,325	7,375,048	7,793,000	1,801,015
FEDERAL REVENUE						
31010 Revenue from the Federal Government	1,980,125	2,068,016	4,732,976	2,503,051	2,540,500	-2,192,476
* SUBTOTAL *	1,980,125	2,068,016	4,732,976	2,503,051	2,540,500	-2,192,476
INTERGOVERNMENTAL						
41050 Transfers from Other Funds	5,147,179	5,254,583	1,663,481	93,000	202,300	-1,461,181
41900 Use of Fund Balance	0	0	-	1,500,000	1,155,344	1,135,344
* SUBTOTAL *	5,147,179	5,254,583	1,663,481	1,593,000	1,357,644	-325,837
TOTAL GENERAL FUND REVENUE	81,658,502	82,348,150	85,094,985	88,390,000	89,800,364	4,685,381

Revenue Reconciliation

DESCRIPTION	FY 2018 - 2019 ACTUAL	FY 2019 - 2020 ACTUAL	FY 2020 - 2021 ACTUAL	FY 2021 - 2022 ADOPTED BUDGET	FY 2022 - 2023 PROPOSED BUDGET	DIFFERENCE PROPOSED TO ACTUAL
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OTHER FUNDS

CAPITAL IMPROVEMENT FUND

Grant Funding	-	-	-		6,256,981	
Revenue from Debt	-	-	-		3,000,000	
Transfer from General Fund	-	-	-		1,220,125	
Transfer from Special Projects Fund	-	-	-		3,362,747	
Use of Fund Balance					1,000,000	
* SUBTOTAL *	0	0	0	0	14,839,853	0

ASSET REPLACEMENT FUND

Transfer from General Fund	-	-	-		1,844,583	
Transfer from Special Projects Fund	-	-	-		978,067	
* SUBTOTAL *	0	0	0	0	2,822,650	0

AIPORT FUND

Interest on Bank Deposits	-	-	-	-	-	-
Hangar Rentals	190,863	192,183	178,607	189,665	189,665	-
Miscellaneous Income	1,001	2,000	-	-	18,667	18,667
State Grants	29,408	9,894	4,785	-	-	-
Federal Grants	156,938	50,615	4,250	-	-	-
Transfer from Other Funds	-	-	-	-	-	-
* SUBTOTAL *	378,210	254,692	187,642	189,665	208,332	18,667

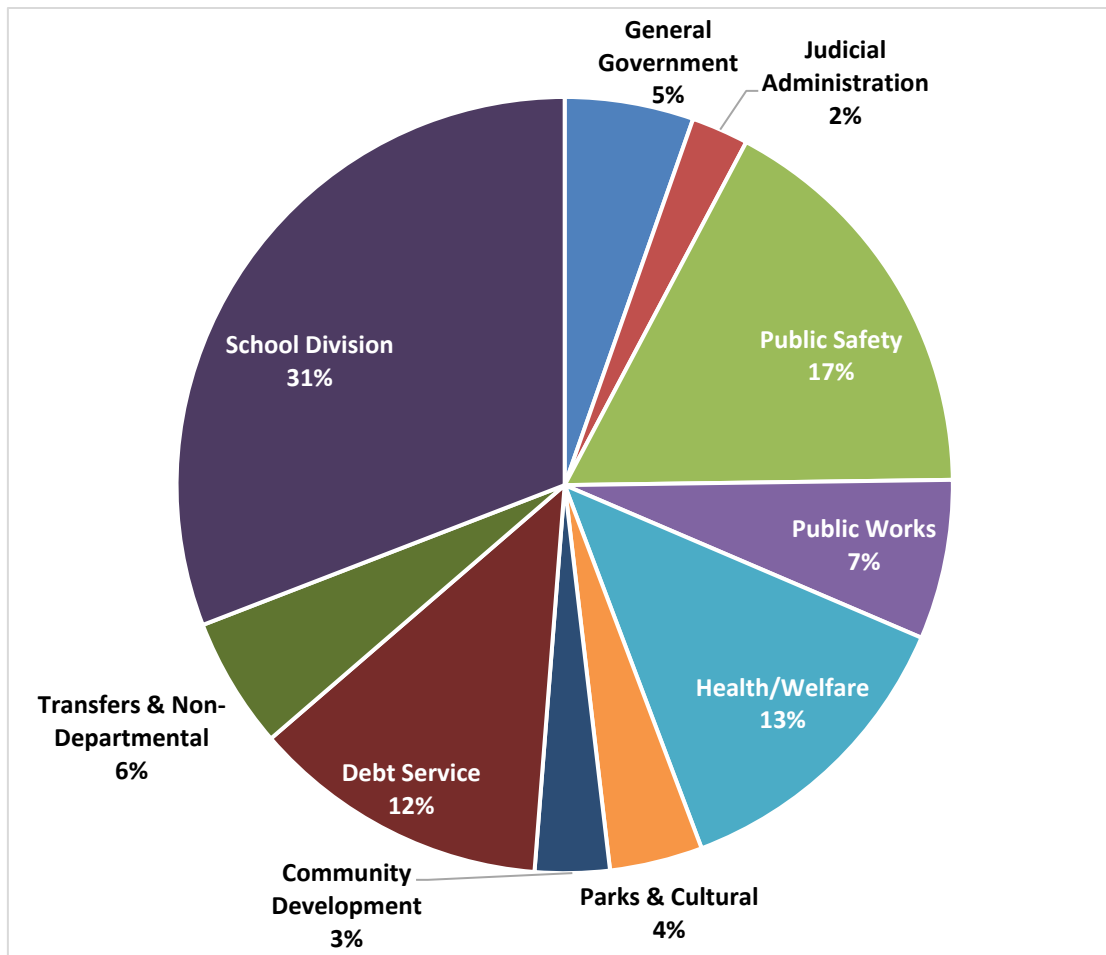
COST RECOVERY

Cost Recovery Fees	1,092,766	967,994	695,609	900,000	969,000	69,000
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ECONOMIC DEVELOPMENT AUTHORITY

Income	N/A	1,552,924	1,404,357	1,785,300	1,511,250	69,000
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General Government	\$ 4,822,621
Judicial Administration	\$ 2,136,087
Public Safety	\$ 15,295,950
Public Works	\$ 5,975,174
Health/Welfare	\$ 11,521,178
Parks & Cultural	\$ 3,474,707
Community Development	\$ 2,792,561
Debt Service	\$ 11,159,378
Transfers & Non-Departmental	\$ 4,902,708
School Division	\$ 27,720,000



Expenditure Report Summary

DESCRIPTION					FY 2021 - 2022	FY 2022 - 2023	DIFFERENCE
		FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021	ADOPTED	PROPOSED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	TO ACTUAL
GENERAL GOVERNMENT							
11010	Board of Supervisors	919,699	2,404,331	2,160,448	179,000	206,040	(1,954,408)
12020	County Administration	700,293	627,554	596,392	500,000	568,668	(27,724)
12030	Human Resources	-	-	1,924	169,900	276,175	274,251
12040	County Attorney	214,382	168,366	154,390	344,000	355,957	201,567
12060	Information Technology	-	-	-	-	1,007,258	1,007,258
12090	Commissioner of the Revenue	635,865	683,315	696,470	777,000	770,573	74,103
12110	Reassessment	286,286	1,881	1,296	50,000	148,331	147,035
12130	Treasurer	527,612	498,997	535,950	566,000	570,380	34,430
12150	Finance & Purchasing	325,425	296,187	372,293	518,000	475,546	103,253
13000	Elections	202,918	262,463	279,730	391,000	443,693	163,963
* SUBTOTAL *		3,812,480	4,943,094	4,798,893	3,494,900	4,822,621	1,327,721
JUDICIAL ADMINISTRATION							
21010	Circuit Court	28,301	35,751	7,133	65,400	71,044	63,911
21020	General District Court	18,888	17,872	24,706	24,300	24,300	(406)
21030	Magistrates	4,104	4,584	4,536	5,800	5,400	864
21040	Drug Court	-	-	-	-	70,160	70,160
21050	Juvenile and Domestic Court	17,859	18,468	15,604	19,000	19,000	3,396
21060	Clerk of Circuit Court	591,866	577,068	595,585	638,600	711,057	115,472
21080	Law Library	47,729	54,092	57,570	54,300	63,367	5,797
22010	Commonwealth's Attorney	785,036	952,916	1,057,942	1,105,200	1,171,759	113,817
* SUBTOTAL *		1,493,783	1,660,751	1,763,076	1,912,600	2,136,087	223,487

Expenditure Report Summary

					FY 2021 - 2022	FY 2022 - 2023	DIFFERENCE
DESCRIPTION		FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021	ADOPTED	PROPOSED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	TO ACTUAL
PUBLIC SAFETY							
31020	Sheriff's Department	4,062,799	4,077,795	4,725,508	4,953,000	7,474,974	2,749,466
31040	E-911 System	542,115	622,601	709,678	753,000	1,007,527	297,849
31050	School Resource	584,491	725,798	826,414	766,800	-	(826,414)
32000	Volunteer Fire & Rescue	955,520	1,012,916	1,724,094	940,000	1,119,471	(604,623)
33000	Court Services	971,896	960,997	929,591	998,300	-	(929,591)
33030	Probation	63,230	43,332	10,316	41,000	41,000	30,684
34010	Building Inspections	650,795	669,739	738,866	618,000	632,165	(106,701)
35010	Animal Control	649,641	685,432	573,852	705,800	-	(573,852)
35030	Medical Examiner	740	780	680	1,000	1,000	320
35050	Fire & Rescue Department	3,086,725	3,338,898	4,012,144	4,376,000	5,019,813	1,007,669
* SUBTOTAL *		11,567,952	12,138,288	14,251,143	14,152,900	15,295,950	1,143,050
PUBLIC WORKS							
41010	Public Works/Sanitary Districts	389,345	372,848	487,575	428,200	442,403	(45,172)
41020	Streets and Highways	17,018	17,818	9,499	20,000	20,000	10,501
42030	Refuse Collection	710,782	753,168	796,471	786,000	847,260	50,789
42035	Refuse Collection/Transfer Station	156,669	183,701	210,292	226,000	226,929	16,637
42040	Refuse Disposal	2,414,597	2,695,474	2,546,563	2,880,000	2,877,087	330,524
43000	Maintenance of Bldgs. & Grounds	1,223,179	1,484,045	1,769,655	1,396,000	1,561,495	(208,160)
* SUBTOTAL *		4,911,590	5,507,054	5,820,055	5,736,200	5,975,174	238,974
HEALTH/WELFARE/PARTNERSHIPS							
51000	Health	355,798	350,963	392,676	382,412	373,600	(19,076)
52000	Mental Health & Disability	32,500	32,500	32,500	-	-	(32,500)
53000	Social Services	3,943,902	3,820,576	4,015,443	5,045,779	4,951,812	936,369
53090	Other Social Services	115,178	115,489	118,289	142,500	149,000	30,711
53500	Comprehensive Services Act	1,731,108	1,678,560	2,026,204	1,785,000	1,994,466	(31,738)
54000	School Division	26,243,110	26,442,631	26,956,323	27,720,000	27,720,000	763,677
64010	Regional Partnerships	3,607,210	3,653,113	4,390,466	4,193,850	4,052,300	(338,166)
* SUBTOTAL *		36,028,806	36,093,832	37,931,901	39,269,541	39,241,178	-28,363

Expenditure Report Summary

					FY 2021 - 2022	FY 2022 - 2023	DIFFERENCE
DESCRIPTION		FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021	ADOPTED	PROPOSED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	TO ACTUAL
PARK, REC & CULTURAL							
71010	Parks & Rec - Administration	772,963	792,983	637,928	892,000	711,282	73,354
71020	Parks & Rec - Rec Programs	53,270	45,646	19,566	52,500	169,165	149,599
71030	Parks & Rec - Maintenance	1,464,175	1,386,698	1,440,844	1,541,600	1,555,260	114,416
73000	Library, Museums, Cult. Enrich.	994,134	1,006,758	1,018,087	1,018,100	1,039,000	20,913
* SUBTOTAL *		3,284,542	3,232,085	3,116,424	3,504,200	3,474,707	-29,493
COMMUNITY DEVELOPMENT							
81010	Planning & Zoning Administration	436,799	419,519	388,235	473,000	484,166	95,931
81050	Economic Development	54,117	108,234	302,194	3,197,500	2,140,616	1,838,422
82000	Environmental Management	26,045	18,530	20,500	18,500	28,500	8,000
83000	VPI Extension Service	109,101	114,738	111,998	121,000	139,279	27,281
* SUBTOTAL *		626,062	661,021	822,927	3,810,000	2,792,561	-1,017,439
MISCELLANEOUS							
91000	Non-Departmental	982,803	782,300	2,682,925	1,884,000	1,838,000	(844,925)
92000	Capital Outlay	18,547,831	6,774,261	3,410,276	14,625,659	-	(3,410,276)
95000	Debt Service	-	11,351,634	11,686,376	-	11,159,378	(526,998)
99010	Transfers to Other Funds	-	-	-	-	3,064,708	3,064,708
* SUBTOTAL *		46,864,407	45,965,566	46,859,459	16,509,659	16,062,086	-447,573
TOTAL GENERAL FUND		82,346,512	83,759,060	88,407,555	88,390,000	89,800,364	1,392,809
OTHER FUNDS							
59 CAPITAL IMPROVEMENT FUND							
	Fire & Rescue	-	-	-	-	3,400,000	
	Public Works & Buildings	-	-	-	-	1,703,266	
	Library	-	-	-	-	-	
	Parks & Recreation	-	-	-	-	1,164,945	
	School Division	-	-	-	-	8,571,642	
* SUBTOTAL *		0	0	0	0	14,839,853	0

Expenditure Report Summary

DESCRIPTION	FY 2018 - 2019 ACTUAL	FY 2019 - 2020 ACTUAL	FY 2020 - 2021 ACTUAL	FY 2021 - 2022	FY 2022 - 2023	DIFFERENCE
				ADOPTED BUDGET	PROPOSED BUDGET	PROPOSED TO ACTUAL
60 ASSET REPLACEMENT FUND						
General Administration	-	-	-	-	163,550	
Public Works/Refuse	-	-	-	-	100,000	
Information Technology	-	-	-	-	410,000	
Elections	-	-	-	-	-	
Parks & Recreation	-	-	-	-	86,000	
Sheriff's Office	-	-	-	-	1,263,100	
Fire & Rescue	-	-	-	-	800,000	
* SUBTOTAL *	0	0	0	0	2,822,650	0
81 AIRPORT FUND						
Personnel	0	0	-	-	76,592	
Operating	369,736	226,983	179,874	189,665	131,740	(57,925)
Transfer to General Fund	21,335	20,105	-	-	-	-
* SUBTOTAL *	391,071	247,088	179,874	189,665	208,332	-57,925
83 COST RECOVERY FUND						
Operating Expenditures	597,225	295,811	797,009	900,000	969,000	69,000
94 ECONOMIC DEVELOPMENT AUTHORITY						
Operating Expenditures	-	1,634,541	1,457,290	1,785,300	1,511,250	(274,050)

FY 2022-2026 County Asset Replacement Fund Proposed Budget

Department/Project	Special Projects Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2022-26 Total
<u>General Administration</u>						
County Vehicle Replacement	\$ 34,961	\$ 163,550	\$ 175,000	\$ 175,000	\$ 175,000	\$ 688,550
<u>Public Works/Refuse</u>						
Major Equipment Replacement	\$ 34,470	50,000	100,000	100,000	100,000	\$ 350,000
Maintenance Projects		50,000	70,000	80,000	90,000	\$ 290,000
<u>Information Technology</u>						
Server and Network Replacement		\$ 65,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 365,000
Computer Equipment	\$ 378,885	220,500	100,000	100,000	100,000	\$ 520,500
Security Equipment		68,000	50,000	50,000	50,000	\$ 218,000
Technology Board		56,500	1,075,000	75,000	75,000	\$ 1,281,500
<u>Registrar</u>						
Elections Equipment	\$ 130,622	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
<u>Parks & Recreation</u>						
Maintenance Projects	\$ 35,947	\$ 61,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 286,000
Golf Course		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
<u>Sheriff's Office</u>						
Vehicle Replacement	\$ 32,704	\$ 260,000	\$ 300,000	\$ 330,000	\$ 360,000	\$ 1,250,000
E911 Console Replacement		250,000	-	-	-	\$ 250,000
Radio Equipment Upgrade	\$ 126,269	703,100	200,000	-	-	\$ 903,100
Emergency Projects Fund		10,000	10,000	10,000	10,000	\$ 40,000
Police Equipment		40,000	40,000	40,000	40,000	\$ 160,000
<u>DFREM/VFRA</u>						
Tanker/Pumper Replacement	\$ 334,831	\$ 800,000	\$ 850,000	\$ 900,000	\$ 950,000	\$ 3,500,000
Vehicle Replacement		-	75,000	75,000	75,000	\$ 225,000
Equipment Replacement		-	-	-	250,000	\$ 250,000
Total		\$ 2,822,650	\$ 3,240,000	\$ 2,135,000	\$ 2,680,000	\$ 10,877,650
<i>Offsetting Revenue</i>	\$ 1,108,689	<u>\$ 978,067</u>			<u>\$ 130,622</u>	
Net Local Revenue		<u>\$ 1,844,583</u>	<u>\$ 3,240,000</u>	<u>\$ 2,135,000</u>	<u>\$ 2,549,378</u>	<u>\$ 10,877,650</u>

FY 2022-2026 Proposed Capital Improvement Plan

Bond and Cash Funded Capital Improvement Plan

	Non-Tax Payer Funding			LTF 23	PLANNING PERIOD							
Department/Project	Grant Funding	Debt Funding	Special Projects		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2022-26 Total	Future Years	CIP Total
<u>Fire, Rescue & Emergency Services</u>												
WCFR: Fire Station Enhancements				\$150,000		\$150,000	\$150,000	\$150,000	\$150,000	\$600,000	\$ -	\$750,000
WCFR: ESA Lane Training Center										\$0	\$ -	\$750,000
WCFR: New Fire Station		3,000,000			\$3,000,000			\$4,000,000		\$7,000,000	\$ -	\$750,000
WCFR: Cancer Prevention and Protection Measures				250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000	\$ -	\$1,000,000
Sub-total, Fire, Rescue & Emergency Services	\$ -	\$ 3,000,000	\$ -	\$ 400,000	\$ -	\$ 3,400,000	\$ 400,000	\$4,400,000	\$400,000	\$ 8,600,000	\$ -	\$ 3,250,000
<u>Public Works & Maintenance Building and Grounds</u>												
WCA: Roof Replacement Projects			\$40,000.00	\$10,000.00		\$50,000	\$77,000	\$160,000	\$245,000	\$532,000	\$ -	\$531,945
WCSW: Shenandoah Farms Convenience Site			\$672,877.12				\$500,000	\$500,000	\$155,750	\$1,155,750	\$ -	\$1,155,750
WCSW: Transfer Station Paving Rehabilitation										\$0	\$ -	\$ -
WCAA: Airport Hangar Construction			\$186,296.40				200,000			\$200,000	\$ -	\$ -
WCSW: Crooked Run Refuse Site Replacement/Expansion			\$139,207.00	\$60,793.00		200,000				\$200,000	\$ -	\$800,000
WCA: WCHHS: Senior Center			\$250,375.00	\$574,625.00	\$0	825,000				\$825,000	\$ -	\$5,615,000
WCA: VDOT Revenue Sharing Program	125,000		\$1,130,806.00		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$ -	\$500,000
WCSW: Transfer Station Facility Upgrades			\$578,266.00			\$578,266				\$578,266	\$ -	\$578,266
Sub-total, Public Works	\$ 125,000	\$ -	\$ 2,997,828	\$ 645,418	\$ 50,000	\$ 1,703,266	\$ 827,000	\$ 710,000	\$450,750	\$ 3,741,016	\$ -	\$ 9,180,961
<u>Library</u>												
SPL: Floor Replacement			\$ 22,662		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$50,000		\$221,383
Sub-total, Library	\$ -	\$ -	\$ 22,662	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 221,383
<u>Parks & Recreation</u>												
WCA: Morgan Ford Boat Landing	80,000		\$20,000.00			100,000				\$100,000	-	\$50,000
WCA: Avtex Trail System	400,000			\$100,000.00		500,000				\$500,000	-	\$1,147,130
WCA: Indian Hollow Boat Landing	251,956			\$62,989.00		314,945				\$314,945	-	\$175,000
WCA: Sawner Park							\$265,000			\$265,000	-	\$265,000
WCPR: Rockland Park – Master Plan Dev. – Athletic Fields	400,000		\$38,282.00	\$11,718.00		\$250,000	\$250,000			\$500,000		\$1,611,300
WCPR: Health & Human Svcs. Complex – Track Renov.			\$65,471.00		\$85,558					\$85,558		\$85,558
WCPR: Rockland Park – Master Plan Dev. – Amphitheater								\$244,010		\$244,010		\$244,010
WCPR: Fork Park			\$205,145.00				225,000			\$225,000		\$225,000
WCPR: Skyline Soccerplex-Stadium Elev. Bleacher Seating			\$43,855.83						\$54,225	\$54,225		\$54,225
Sub-total, Parks & Recreation	\$ 1,131,956	\$ -	\$ 352,754	\$174,707.00	\$ 85,558	\$ 1,164,945	\$ 740,000	\$ 244,010	\$ 54,225	\$ 2,288,738	\$ -	\$ 3,857,223

COUNTY CIP TOTAL:	\$ 1,256,956	\$ 3,000,000	\$ 3,373,243	\$ 1,220,125	\$185,558	\$ 6,268,211	\$1,967,000	\$5,354,010	\$904,975	\$ 14,679,754	\$ -	\$16,509,567
<u>School Division</u>												
WCPS: Leslie Fox Keyser HVAC Upgrade/Roof Replacement	6,800,000				\$800,000	4,000,000	2,000,000			\$6,800,000		\$606,830
WCPS: SHS, WCHS, Transport Parking & Play Resurfacing										\$0		\$1,200,000
WCPS: EWM Multipurpose Building Addition and Auditorium Seat Replacement										\$0	\$ -	\$613,620
WCPS: Warren County High School – Gym Improvements										\$0	\$385,200	\$385,200
WCPS: LFK Elementary - Renovation	1,300,025		2,271,617			4,071,642				\$4,071,642	\$0	\$12,300,000
WCPS: Parking and Track Seating and Resurfacing										\$0	\$ -	\$400,000
WCPS: HJB Elementary Shingle Roof Replacement										\$0	\$ -	\$332,000
WCPS: HJB Elementary Membrane Roof Replacement										\$0	\$ -	\$134,450
WCPS: Blue Ridge Technical Center - Roof Replacement						\$500,000				\$500,000	\$ -	\$250,380
WCPS: Blue Ridge Technical Center - HVAC Replacement										\$0	\$ -	\$1,000,000
WCPS: New Elementary School										\$0	\$60,000,000	
WCPS: 15th St. Renovation - Maintenance and Food Service										\$0	\$ -	\$982,000
Sub-total, School Division	\$ 8,100,025	\$ -	\$ 2,271,617	\$ -	\$800,000	\$ 8,571,642	\$2,000,000	\$ -	\$ -	\$ 11,371,642	\$60,385,200	\$18,204,480
CIP GRAND TOTAL:	\$ 9,356,981	\$ 3,000,000	\$ 5,644,860	\$ 1,220,125	\$985,558	\$14,839,853	\$3,967,000	\$5,354,010	\$904,975	\$ 26,051,396	\$60,385,200	\$34,714,047

Department	Major	Account	Description	Adopted 2022	Proposed 2023	22-23 Change
General Fund Revenue	11010	7	Land Use Rollback Tax	20,000	50,000	30,000
General Fund Revenue	11010	2101	Real Estate Tax	31,163,001	32,720,000	1,556,999
General Fund Revenue	11020	2102	Public Service Tax	6,600,000	5,500,000	(1,100,000)
General Fund Revenue	11030	11	PPTR State Share Per Prop Tax 2006	4,514,220	4,514,220	-
General Fund Revenue	11030	2101	Personal Property Tax	13,885,780	16,660,000	2,774,220
General Fund Revenue	11030	2151	Mobile Home Tax	8,000	8,000	-
General Fund Revenue	11040	2101	Machinery & Tools Tax	1,809,000	1,800,000	(9,000)
General Fund Revenue	11050	2101	Minerals Tax	3,000	3,000	-
General Fund Revenue	11060	1	Penalties on Tax	600,000	550,000	(50,000)
General Fund Revenue	11060	2	Interest on Taxes	400,000	400,000	-
General Fund Revenue	12010	1	Local Sales and Use tax	5,100,000	5,600,000	500,000
General Fund Revenue	12010	2	Communication Sales tax	780,000	650,000	(130,000)
General Fund Revenue	12020	1	Consumer Utility Tax	-	800	800
General Fund Revenue	12020	3	Utility Service	760,000	760,000	-
General Fund Revenue	12030	1	Business License	1,000,000	1,150,000	150,000
General Fund Revenue	12040	1	Recordation on Taxes Grantee	700,000	849,000	149,000
General Fund Revenue	12040	2	Bank Franchise Tax	40,000	40,000	-
General Fund Revenue	12050	1	Motor Vehicle Licenses	950,000	950,000	-
General Fund Revenue	12070	1	Tax on Wills and Admin	-	9,200	9,200
General Fund Revenue	12070	2	Additional Tax on Deeds - Grantor	100,000	200,000	100,000
General Fund Revenue	12080	1	Meals and Beverage Tax	1,000,000	1,250,000	250,000
General Fund Revenue	12090	1	Cigarette Tax	100,000	100,000	-
General Fund Revenue	13010	1	Animal Licenses (Dog Tag)	45,000	38,000	(7,000)
General Fund Revenue	13030	5	Land Transfer Fees	2,000	2,000	-
General Fund Revenue	13030	7	Zoning and Subdivision Fees	40,000	18,650	(21,350)

Department	Major	Account	Description	Adopted 2022	Proposed 2023	22-23 Change
General Fund Revenue	13030	8	Building Permits	400,000	400,000	-
General Fund Revenue	13030	31	Rezoning Permits	-	20,000	20,000
General Fund Revenue	13030	34	Parks and Rec User Fees	200,000	-	(200,000)
General Fund Revenue	13030	40	Septage Hauling Fees	95,000	150,000	55,000
General Fund Revenue	13030	51	Other Permits Fees and Licenses	12,000	12,000	-
General Fund Revenue	13030	52	Program Fees	-	50,400	50,400
General Fund Revenue	13030	53	League Fees	-	24,300	24,300
General Fund Revenue	13030	54	Bus Trips	-	16,200	16,200
General Fund Revenue	13030	55	Camp Fees	-	2,250	2,250
General Fund Revenue	13030	56	Facility & Rental Income	-	98,200	98,200
General Fund Revenue	13030	57	Concessions	-	30,000	30,000
General Fund Revenue	13030	58	Pool Income	-	45,000	45,000
General Fund Revenue	13030	59	Miscellaneous Revenue	-	1,000	1,000
General Fund Revenue	14010	1	Court Fines and Forfeitures	90,000	90,000	-
General Fund Revenue	15010	1	Interest on Bank Deposits	250,000	200,000	(50,000)
General Fund Revenue	15020	1	Rent of County Property	492,000	350,000	(142,000)
General Fund Revenue	16010	3	Sheriff's Fees	2,000	2,000	-
General Fund Revenue	16020	1	Comm & Court Appt Attorney Fees	4,000	4,000	-
General Fund Revenue	16050	7	Courthouse& Courtroom Security	70,000	80,000	10,000
General Fund Revenue	16080	2	Landfill Use Charges	1,300,000	1,300,000	-
General Fund Revenue	16160	1	Sales Copies, Maps and Code Books	17,000	17,000	-
General Fund Revenue	16170	1	Sales Copies Comm Revenue	4,000	500	(3,500)
General Fund Revenue	16990	1	Skyline Training Academy Fees	7,500	1,500	(6,000)
General Fund Revenue	16990	2	DSS Legal Fees to CNTY ATTY's office	50,000	60,000	10,000
General Fund Revenue	18030	2	Public Assistance Refunds	-	30,000	30,000

Department	Major	Account	Description	Adopted 2022	Proposed 2023	22-23 Change
General Fund Revenue	18030	3	Expenditure Refunds - Jurors	18,000	20,000	2,000
General Fund Revenue	18030	10	VA Port Authority Service Charge	20,000	20,000	-
General Fund Revenue	18030	20	Administrative Fee	250,000	200,000	(50,000)
General Fund Revenue	18030	24	Shenandoah Farms Reimbursement	40,000	-	(40,000)
General Fund Revenue	18030	26	DSS & Health Dept. Reimbursement	-	20,000	20,000
General Fund Revenue	18030	30	Reimb for Public Works Sant. Dist.	320,000	240,000	(80,000)
General Fund Revenue	18030	33	P-card Rebates	-	30,000	30,000
General Fund Revenue	18990	33	Reimb. Shen Farms Capital	637,400	-	(637,400)
General Fund Revenue	18990	35	Reimb. RSW Jail	830,000		(830,000)
General Fund Revenue	18990	40	EDA-Recovery	1,500,000	1,500,000	-
General Fund Revenue	18990	99	Miscellaneous	350,000	50,000	(300,000)
General Fund Revenue	19120	99	Sale of Recyclable Materials	90,000	120,000	30,000
General Fund Revenue	22010	2	Rolling Stock Tax	60,000	50,000	(10,000)
General Fund Revenue	22010	3	Carrier 2.5% Rental 7 Rolling Stock	-	15,000	15,000
General Fund Revenue	22010	5	Mobile Home Titling Tax	1,000	1,000	-
General Fund Revenue	22010	8	Recordation and Grantor's Tax	150,000	-	(150,000)
General Fund Revenue	23010	1	Commonwealth Attorney	517,756	545,000	27,244
General Fund Revenue	23020	1	Sheriff	1,838,572	1,970,000	131,428
General Fund Revenue	23030	1	Commissioner of Revenue	195,008	205,000	9,992
General Fund Revenue	23040	1	Treasurer	128,601	140,000	11,399
General Fund Revenue	23060	1	Registrar Electoral Board	40,000	45,000	5,000
General Fund Revenue	23080	3	Clerk of Circuit Court	354,750	365,000	10,250
General Fund Revenue	23080	5	Circuit Court / Tech Trust Fund	-	37,000	37,000
General Fund Revenue	24010	2	Public Assistance and Welfare Adm.	1,432,657	1,422,000	(10,657)
General Fund Revenue	24020	6	At Risk Receipts	1,050,004	1,168,000	117,996

Department	Major	Account	Description	Adopted 2022	Proposed 2023	22-23 Change
General Fund Revenue	24040	1	Abandoned Vehicle Program	9,500	9,500	-
General Fund Revenue	24040	7	Litter Control Grant	-	17,000	17,000
General Fund Revenue	24040	10	Victim Witness Grant	68,000	68,000	-
General Fund Revenue	24040	21	Library of Virginia Grant	-	41,121	41,121
General Fund Revenue	24040	30	VA Juvenile Comm Crime Control Act	35,000	36,630	1,630
General Fund Revenue	24040	31	School Resource Officer Grant	-	37,000	37,000
General Fund Revenue	24040	32	Fire Program Fund	80,000	88,000	8,000
General Fund Revenue	24040	33	EMS - Two for Life / Four for Life	45,000	44,000	(1,000)
General Fund Revenue	24040	36	DMV Grant	-	23,430	23,430
General Fund Revenue	24040	42	Virginia Domestic Violence Grant	45,000	45,000	-
General Fund Revenue	24040	46	Highway Maintenance	-	30,000	30,000
General Fund Revenue	24040	52	VITA - Public Safety (wireless 911)	45,000	-	(45,000)
General Fund Revenue	24040	55	Local Gov Challenge Grant	-	4,500	4,500
General Fund Revenue	24040	56	VDOT - Revenue Sharing	1,274,700	-	(1,274,700)
General Fund Revenue	24040	59	Dept. of Historic Resources Grant	4,500	-	(4,500)
General Fund Revenue	24040	68	E-911 Funding	-	125,819	125,819
General Fund Revenue	24040	69	Prisoner Extradition	-	10,000	10,000
General Fund Revenue	31010	1	Payment in Lieu of Taxes	54,000	54,000	-
General Fund Revenue	31010	2	Social Services Federal	2,049,051	2,074,000	24,949
General Fund Revenue	31010	7	Bullet Proof vest Program		7,500	7,500
General Fund Revenue	31010	49	SAFER Grant	400,000	405,000	5,000
General Fund Revenue	41050	27	Transfers from Library Fund	10,000	10,000	-
General Fund Revenue	41050	28	Transfers from Courthouse Maint. Fund	43,000	43,000	-
General Fund Revenue	41050	29	Transfer from Weapons Permit Fund	40,000	40,000	-
General Fund Revenue	41050	31	Trans from Sky Est Sant to General	-	8,044	8,044

Department	Major	Account	Description	Adopted 2022	Proposed 2023	22-23 Change
General Fund Revenue	41050	32	Trans from Linden Hts to General	-	1,936	1,936
General Fund Revenue	41050	35	Trans from South River Est Sant to General	-	1,277	1,277
General Fund Revenue	41050	37	Trans from Blue MT Sant to General	-	8,069	8,069
General Fund Revenue	41050	38	Transfer from Riverside to General Fund	-	540	540
General Fund Revenue	41050	39	Trans from Shen Farms Sant to General	-	40,855	40,855
General Fund Revenue	41050	40	Trans from High Knob Sant District	-	21,703	21,703
General Fund Revenue	41050	43	Transfer from Cedarville Heights	-	1,100	1,100
General Fund Revenue	41050	54	Transfer from Lake Front Royal	-	8,268	8,268
General Fund Revenue	41050	55	Transfer from Shangri-la	-	807	807
General Fund Revenue	41050	56	Transfer from Wildcat Drive	-	1,097	1,097
General Fund Revenue	41050	57	Transfer from Osprey Lane	-	809	809
General Fund Revenue	41050	59	Transfer from Shannon Woods	-	545	545
General Fund Revenue	41050	62	Transfer from Shenandoah shores	-	14,250	14,250
General Fund Revenue	41900	10	Prior Year Fund Balance	1,500,000	1,155,344	(344,656)
General Fund Revenue	130325	1	Waste Permit Decal Fee	-	2,000	2,000
General Fund Revenue	312100	1	Lodging Tax	250,000	350,000	100,000
Total				88,390,000	89,800,364	1,410,364
Social Services	41900	1	Transfer from General Fund	5,045,779	4,951,812	(93,967)
Linden Heights Sanitary District	11010	2202	Sanitary District Taxes	29,963	31,725	1,762
Lake Front Royal Sanitary District	11010	2202	Sanitary District Taxes	137,503	158,361	20,858
Wildcat Drive Sanitary District	11010	2202	Sanitary District Taxes	14,940	14,940	-

Department	Major	Account	Description	Adopted 2022	Proposed 2023	22-23 Change
Osprey Lane Sanitary District	11010	2202	Sanitary District Taxes	9,180	9,180	-
Shannon Wood Sanitary District	11010	2202	Sanitary District Taxes	3,906	3,906	-
Capital Improvement Fund	31000	1	Grant Proceeds	-	6,256,981	6,256,981
Capital Improvement Fund	41500	1	Transfer from General Fund	-	1,220,125	1,220,125
Capital Improvement Fund	41500	34	Transfer from Special Projects	-	3,362,747	3,362,747
Capital Improvement Fund	41900	1	Debt Proceeds	-	3,000,000	3,000,000
Capital Improvement Fund	99000	1	Prior Year Fund Balance	-	1,000,000	1,000,000
Asset Replacement Fund	41500	1	Transfer from General Fund	-	1,844,583	1,844,583
Asset Replacement Fund	41500	34	Transfer from Special Projects Fund	-	978,067	978,067
Airport	15020	3	Hangar Rental	189,665	189,665	-
Airport	18990	99	Miscellaneous Income	-	18,667	18,667
Cost Recovery	16090	1	Cost Recovery Fees	900,000	969,000	69,000

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Board of Supervisors	11010	1001	Compensation	52,800	52,800	-
Board of Supervisors	11010	2001	FICA	4,100	4,040	(60)
Board of Supervisors	11010	2005	Hospital Medical	21,320	49,500	28,180
Board of Supervisors	11010	3002	Professional Services	20,000	20,000	-
Board of Supervisors	11010	3007	Advertising	16,000	16,000	-
Board of Supervisors	11010	3010	Delinquent Taxes	19,680	20,000	320
Board of Supervisors	11010	5307	Public Officials Liability Ins.	18,000	18,700	700
Board of Supervisors	11010	5401	Office Supplies	1,500	2,000	500
Board of Supervisors	11010	5501	Mileage	1,000	1,000	-
Board of Supervisors	11010	5504	Travel	5,000	6,000	1,000
Board of Supervisors	11010	5801	Dues and Memberships	10,500	11,000	500
Board of Supervisors	11010	5802	Claims	5,000	5,000	-
Board of Supervisors	11010	5899	Unclassified	4,100	-	(4,100)
County Administrator	12020	1001	Compensation County Administrator	110,000	163,000	53,000
County Administrator	12020	1006	Compensation Deputy County Admin.	111,479	117,122	5,643
County Administrator	12020	1007	Executive Office Assistant	36,236	38,070	1,834
County Administrator	12020	1008	Deputy Clerk of the Board	42,933	45,107	2,174
County Administrator	12020	1115	Grants Coordinator	60,000	43,498	(16,502)
County Administrator	12020	2001	FICA	29,120	29,131	11
County Administrator	12020	2002	VRS	39,131	47,433	8,302
County Administrator	12020	2005	Hospital Medical	36,048	49,500	13,452
County Administrator	12020	2006	Group Insurance	4,986	2,314	(2,672)
County Administrator	12020	2008	Hybrid Disability	544	1,627	1,083
County Administrator	12020	2011	Worker's Compensation	289	366	77

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
County Administrator	12020	3002	Professional Services	2,000	2,000	-
County Administrator	12020	3007	Advertising	-	3,200	3,200
County Administrator	12020	5201	Postage	1,800	1,800	-
County Administrator	12020	5203	Telephone	6,314	4,800	(1,514)
County Administrator	12020	5204	Mobile Radio	120	200	80
County Administrator	12020	5305	Auto Insurance	2,000	-	(2,000)
County Administrator	12020	5401	Office Supplies	6,000	8,500	2,500
County Administrator	12020	5408	Operation of Motor Vehicles	2,000	-	(2,000)
County Administrator	12020	5411	Books and Subscriptions	250	500	250
County Administrator	12020	5412	Training Supplies	250	500	250
County Administrator	12020	5501	Travel and Training	3,500	4,000	500
County Administrator	12020	5801	Dues and Memberships	3,000	3,000	-
County Administrator	12020	5899	Unclassified	500	-	(500)
County Administrator	12020	7007	Computer Equipment	1,000	2,000	1,000
County Administrator	12020	7013	Contingency	500	1,000	500
Human Resources	12030	1001	Human Resources Director	79,069	89,460	10,391
Human Resources	12030	1007	Payroll Technician	-	39,925	39,925
Human Resources	12030	1111	Office Associate	30,512	-	(30,512)
Human Resources	12030	2001	FICA	8,383	9,898	1,515
Human Resources	12030	2002	VRS	11,265	15,086	3,821
Human Resources	12030	2005	Hospital Medical	19,975	19,800	(175)
Human Resources	12030	2006	Group Insurance	1,436	621	(815)
Human Resources	12030	2008	Hybrid Disability	161	518	357
Human Resources	12030	2011	Worker's Compensation	99	116	17

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Human Resources	12030	2050	Professional Development Assistance	-	20,000	20,000
Human Resources	12030	3002	Professional Services	-	32,000	32,000
Human Resources	12030	3007	Job Postings	-	4,000	4,000
Human Resources	12030	5401	Office Supplies	1,000	1,750	750
Human Resources	12030	5504	Travel and Training	2,000	2,000	-
Human Resources	12030	5801	Dues and Memberships	2,000	2,000	-
Human Resources	12030	5850	Employee Service Awards	10,000	10,000	-
Human Resources	12030	5899	Unclassified	2,000	2,000	-
Human Resources	12030	6001	Employee Recognition Events	-	25,000	25,000
Human Resources	12030	6002	Employee Testing	2,000	2,000	-
County Attorney	12040	1002	Senior Assistant County Attorney	74,525	77,141	2,616
County Attorney	12040	1006	Legal Secretary	36,729	38,072	1,343
County Attorney	12040	2001	FICA	8,511	8,814	303
County Attorney	12040	2002	VRS	11,437	13,434	1,997
County Attorney	12040	2005	Hospital Medical	13,087	19,800	6,713
County Attorney	12040	2006	Group Insurance	1,457	553	(904)
County Attorney	12040	2008	Hybrid Disability	587	461	(126)
County Attorney	12040	2011	Worker's Compensation	111	127	16
County Attorney	12040	3002	Professional Services	180,000	180,000	-
County Attorney	12040	3150	Filing and Service Fees	3,000	3,000	-
County Attorney	12040	5201	Postage	500	500	-
County Attorney	12040	5203	Telephone	1,356	1,356	-
County Attorney	12040	5401	Office Supplies	3,500	3,500	-
County Attorney	12040	5411	Books and Subscriptions	4,000	4,000	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
County Attorney	12040	5504	Travel and Training	2,500	2,500	-
County Attorney	12040	5801	Dues and Memberships	1,700	1,700	-
County Attorney	12040	5899	Unclassified	1,000	1,000	-
Information Technology	12060	1001	Compensation - Director	-	96,171	96,171
Information Technology	12060	1005	Compensation - Network Administrator	-	73,522	73,522
Information Technology	12060	1006	Compensation - Technicians	-	117,993	117,993
Information Technology	12060	2001	FICA	-	22,008	22,008
Information Technology	12060	2002	VRS	-	26,841	26,841
Information Technology	12060	2005	Hospital Medical	-	39,600	39,600
Information Technology	12060	2006	Group Insurance	-	3,769	3,769
Information Technology	12060	2011	Worker's Compensation	-	259	259
Information Technology	12060	3001	Computer Modifications for Emergo - from Bld Ins.	-	55,700	55,700
Information Technology	12060	3002	Professional Services	-	108,000	108,000
Information Technology	12060	3010	Maintenance/Support Agreements	-	18,000	18,000
Information Technology	12060	5104	Cable	-	35,000	35,000
Information Technology	12060	5201	Postage	-	100	100
Information Technology	12060	5203	Telephone	-	9,620	9,620
Information Technology	12060	5401	Internet\ISP	-	67,175	67,175
Information Technology	12060	5406	Fuel	-	1,500	1,500
Information Technology	12060	5408	Vehicle Maintenance	-	2,000	2,000
Information Technology	12060	5411	Subscriptions	-	26,000	26,000
Information Technology	12060	5413	Computer Supplies	-	20,000	20,000
Information Technology	12060	5420	Small Tools	-	2,000	2,000
Information Technology	12060	5421	Misc. Software	-	5,000	5,000

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Information Technology	12060	5504	Travel and Training	-	21,000	21,000
Information Technology	12060	7001	Furniture and Fixtures	-	1,500	1,500
Information Technology	12060	7002	Equipment Lease/Rental	-	75,000	75,000
Information Technology	12060	7007	Computer Equipment	-	58,500	58,500
Information Technology	12060	7008	Computer Software	-	121,000	121,000
Commissioner of Revenue	12090	1001	Compensation - Commiss. of Revenue	101,384	106,453	5,069
Commissioner of Revenue	12090	1006	Compensation - Assessors	126,736	125,438	(1,298)
Commissioner of Revenue	12090	1007	Compensation - Deputies & Assistants	284,800	283,807	(993)
Commissioner of Revenue	12090	2001	FICA	39,238	39,451	213
Commissioner of Revenue	12090	2002	VRS	52,728	53,769	1,041
Commissioner of Revenue	12090	2005	Hospital Medical	94,871	99,000	4,129
Commissioner of Revenue	12090	2006	Group Insurance	6,719	5,215	(1,504)
Commissioner of Revenue	12090	2008	Hybrid Disability	774	2,063	1,289
Commissioner of Revenue	12090	2011	Worker's Compensation	1,397	464	(933)
Commissioner of Revenue	12090	3004	Repairs Office Equipment	570	570	-
Commissioner of Revenue	12090	3007	Advertising	930	930	-
Commissioner of Revenue	12090	3018	Outsource Printing	2,198	2,198	-
Commissioner of Revenue	12090	5201	Postage	4,800	6,400	1,600
Commissioner of Revenue	12090	5203	Telephone	4,425	4,425	-
Commissioner of Revenue	12090	5305	Auto Insurance	500	575	75
Commissioner of Revenue	12090	5401	Office Supplies	14,000	7,500	(6,500)
Commissioner of Revenue	12090	5408	Operation of Motor Vehicles	1,500	1,500	-
Commissioner of Revenue	12090	5411	Books and Subscriptions	2,112	2,500	388
Commissioner of Revenue	12090	5414	Assessment Valuation	-	7,100	7,100

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Commissioner of Revenue	12090	5504	Travel and Training	6,200	8,500	2,300
Commissioner of Revenue	12090	5801	Dues and Memberships	2,715	2,715	-
Commissioner of Revenue	12090	7002	Furniture and Fixtures	20,000	-	(20,000)
Commissioner of Revenue	12090	7008	Computer Software	5,903	7,500	1,597
Commissioner of Revenue	12090	8001	Lease Equipment	2,500	2,500	-
Reassessment	12110	1002	Compensation - Board of Equalization	-	7,640	7,640
Reassessment	12110	1003	Compensation - Part-Time Help	-	1,930	1,930
Reassessment	12110	2001	FICA	-	732	732
Reassessment	12110	3002	Reassessment Contract	50,000	135,769	85,769
Reassessment	12110	3007	Advertising	-	547	547
Reassessment	12110	5201	Postage	-	117	117
Reassessment	12110	5206	Telephone	-	1,096	1,096
Reassessment	12110	5899	Misc. Supplies	-	500	500
Treasurer	12130	1001	Compensation Treasurer	87,678	92,757	5,079
Treasurer	12130	1007	Compensation Deputies and Assistants	238,685	238,827	142
Treasurer	12130	2001	FICA	24,967	25,366	399
Treasurer	12130	2002	VRS	33,550	38,663	5,113
Treasurer	12130	2005	Hospital Medical	73,473	69,300	(4,173)
Treasurer	12130	2006	Group Insurance	4,275	1,592	(2,683)
Treasurer	12130	2008	Hybrid Disability	819	1,326	507
Treasurer	12130	2011	Worker's Compensation	303	298	(5)
Treasurer	12130	3002	Computer Program Costs	400	400	-
Treasurer	12130	3004	Repairs Office Equipment	700	700	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Treasurer	12130	3007	Advertising	1,500	1,500	-
Treasurer	12130	3018	Outsource Printing	25,000	25,000	-
Treasurer	12130	5201	Postage	54,000	54,000	-
Treasurer	12130	5203	Telephone	3,080	3,080	-
Treasurer	12130	5401	Office Supplies	12,300	12,300	-
Treasurer	12130	5504	Travel	1,500	1,500	-
Treasurer	12130	5801	Dues and Memberships	920	920	-
Treasurer	12130	7001	Machinery and Equipment	500	500	-
Treasurer	12130	7008	Computer Software	750	750	-
Treasurer	12130	8001	Rental Equipment	1,600	1,600	-
Finance and Purchasing	12150	1001	Comp Finance & Purchasing Officer	111,529	89,304	(22,225)
Finance and Purchasing	12150	1003	Compensation Part-Time Help	15,235	-	(15,235)
Finance and Purchasing	12150	1004	Compensation Deputy Finance Director	58,748	73,522	14,774
Finance and Purchasing	12150	1005	Compensation Administrative Assistant	34,491	35,353	862
Finance and Purchasing	12150	1007	Compensation Payroll/Personnel Tech.	47,459	-	(47,459)
Finance and Purchasing	12150	1008	Compensation Clerk	43,029	45,208	2,179
Finance and Purchasing	12150	1009	Compensation IT Technician	70,000	-	(70,000)
Finance and Purchasing	12150	2001	FICA	29,108	18,619	(10,489)
Finance and Purchasing	12150	2002	VRS	37,548	28,379	(9,169)
Finance and Purchasing	12150	2005	Hospital Medical	46,742	39,600	(7,142)
Finance and Purchasing	12150	2006	Group Insurance	4,785	1,168	(3,617)
Finance and Purchasing	12150	2008	Hybrid Disability	1,451	974	(477)
Finance and Purchasing	12150	2011	Worker's Compensation	279	219	(60)
Finance and Purchasing	12150	3001	Professional Services	-	114,100	114,100

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Finance and Purchasing	12150	3004	Repairs Office Equipment	500	-	(500)
Finance and Purchasing	12150	3007	Advertising	100	-	(100)
Finance and Purchasing	12150	5201	Postage	2,600	2,600	-
Finance and Purchasing	12150	5203	Telephone	2,900	3,000	100
Finance and Purchasing	12150	5401	Office Supplies	5,000	8,000	3,000
Finance and Purchasing	12150	5504	Travel & Training	300	5,000	4,700
Finance and Purchasing	12150	5801	Dues and Memberships	1,500	3,500	2,000
Finance and Purchasing	12150	5899	Miscellaneous Expenses	356	-	(356)
Finance and Purchasing	12150	8001	Equipment Rental	4,340	7,000	2,660
Elections/Registrar	13000	1001	Compensation Registrar	58,590	97,395	38,805
Elections/Registrar	13000	1005	Compensation Deputy Registrar	32,829	39,999	7,170
Elections/Registrar	13000	1006	Compensation Assistant Registrar	70,025	32,828	(37,197)
Elections/Registrar	13000	1010	Compensation Election Officials	48,000	58,000	10,000
Elections/Registrar	13000	1011	Part-Time Temporary Funding	-	37,000	37,000
Elections/Registrar	13000	2001	FICA	12,350	13,733	1,383
Elections/Registrar	13000	2002	VRS	12,944	19,848	6,904
Elections/Registrar	13000	2005	Hospital Medical	22,386	29,700	7,314
Elections/Registrar	13000	2006	Group Insurance	1,649	817	(832)
Elections/Registrar	13000	2011	Worker's Compensation	236	153	(83)
Elections/Registrar	13000	3002	Program Voting Machines	13,000	10,000	(3,000)
Elections/Registrar	13000	3004	Equipment Maintenance	28,150	20,000	(8,150)
Elections/Registrar	13000	3007	Advertising	1,200	1,200	-
Elections/Registrar	13000	3010	Computer Maintenance	3,120	5,000	1,880
Elections/Registrar	13000	5201	Postage	12,000	15,000	3,000

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Elections/Registrar	13000	5203	Telephone	5,000	5,500	500
Elections/Registrar	13000	5401	Office Supplies	7,000	9,000	2,000
Elections/Registrar	13000	5402	Ballots	16,500	16,500	-
Elections/Registrar	13000	5407	Maintenance and Repairs	2,300	2,300	-
Elections/Registrar	13000	5413	Voting Machine Supplies	12,400	5,000	(7,400)
Elections/Registrar	13000	5415	Moving Voting Machines	2,600	-	(2,600)
Elections/Registrar	13000	5504	Travel	6,000	6,000	-
Elections/Registrar	13000	5801	Dues and Memberships	571	571	-
Elections/Registrar	13000	5897	COVID-19 Expenses	4,300	300	(4,000)
Elections/Registrar	13000	7001	Voting Machines	2,000	2,000	-
Elections/Registrar	13000	7002	Furniture and Fixtures	500	500	-
Elections/Registrar	13000	8002	Rental Voting Places	650	650	-
Elections/Registrar	13000	8003	Vehicle Rental	2,700	2,700	-
Elections/Registrar	13000	8004	Cyber Security Contract with Assura	12,000	12,000	-
Circuit Court	21010	1011	Compensation Jurors Civil, Grand, Wit	10,980	10,980	-
Circuit Court	21010	1012	Compensation Jurors Criminal Cases	20,250	20,250	-
Circuit Court	21010	1013	Compensation Jury Commissioners	90	120	30
Circuit Court	21010	1014	Law Clerk - Part-Time	30,000	32,744	2,744
Circuit Court	21010	2001	FICA	2,295	-	(2,295)
Circuit Court	21010	2011	Worker's Compensation	35	-	(35)
Circuit Court	21010	5201	Postage	100	100	-
Circuit Court	21010	5203	Telephone	-	4,200	4,200
Circuit Court	21010	5411	Books and Subscriptions	800	1,000	200
Circuit Court	21010	6001	County Shared Expenses	-	800	800

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Circuit Court	21010	7001	Machinery and Equipment	350	350	-
Circuit Court	21010	7002	Furniture and Fixtures	500	500	-
General District Court	21020	3002	Court Appointed Attorney	7,000	8,000	1,000
General District Court	21020	3004	Repairs Office Equipment	500	500	-
General District Court	21020	5203	Telephone	-	4,500	4,500
General District Court	21020	5401	Office Supplies	7,000	5,500	(1,500)
General District Court	21020	5411	Books and Subscriptions	800	1,000	200
General District Court	21020	5504	Travel and Training		1,500	1,500
General District Court	21020	5801	Dues and Memberships	4,000	300	(3,700)
General District Court	21020	7001	Machinery and Equipment	1,000	1,000	-
General District Court	21020	8001	Rental of Equipment	4,000	2,000	(2,000)
Magistrates	21030	5203	Telephone	3,200	2,050	(1,150)
Magistrates	21030	5401	Office Supplies	400	1,050	650
Magistrates	21030	5801	Dues & Memberships	100	100	-
Magistrates	21030	7001	Lease/Rent Equipment	1,700	1,800	100
Magistrates	21030	7002	Furniture and Fixtures	-	400	400
Drug Court	21040	1001	Full-Time Compensation	-	40,000	40,000
Drug Court	21040	1002	Consultant	-	10,160	10,160
Drug Court	21040	3150	Contribution to Regional Drug Court	-	20,000	20,000
Juvenile and Domestic Court	21050	3002	Court Appointed Attorney	200	-	(200)
Juvenile and Domestic Court	21050	3004	Repair and Maintenance Equipment	400	500	100

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Juvenile and Domestic Court	21050	5203	Telephone	2,000	4,500	2,500
Juvenile and Domestic Court	21050	5401	Office Supplies	3,000	3,000	-
Juvenile and Domestic Court	21050	5411	Books and Subscriptions	500	250	(250)
Juvenile and Domestic Court	21050	5504	Travel and Training	1,500	1,000	(500)
Juvenile and Domestic Court	21050	5801	Dues and Memberships	500	500	-
Juvenile and Domestic Court	21050	5899	Miscellaneous	400	-	(400)
Juvenile and Domestic Court	21050	7002	Furniture and Fixtures	2,000	750	(1,250)
Juvenile and Domestic Court	21050	8001	Equipment Rental	8,500	8,500	-
Clerk of Circuit Court	21060	1001	Compensation - Clerk	125,924	125,924	-
Clerk of Circuit Court	21060	1003	Compensation - Part-Time Help	13,000	13,000	-
Clerk of Circuit Court	21060	1007	Compensation - Deputies and Assistants	274,000	280,513	6,513
Clerk of Circuit Court	21060	2001	FICA	31,589	30,646	(943)
Clerk of Circuit Court	21060	2002	VRS	41,110	46,711	5,601
Clerk of Circuit Court	21060	2005	Hospital Medical	71,100	89,100	18,000
Clerk of Circuit Court	21060	2006	Group Insurance	5,239	1,923	(3,316)
Clerk of Circuit Court	21060	2008	Hybrid Disability	1,980	1,602	(378)
Clerk of Circuit Court	21060	2011	Worker's Compensation	338	361	23
Clerk of Circuit Court	21060	3002	Auditing	2,500	2,900	400
Clerk of Circuit Court	21060	3004	Repairs Office Equipment	200	200	-
Clerk of Circuit Court	21060	3005	Service Contracts	25,000	46,836	21,836
Clerk of Circuit Court	21060	3006	Bookbinding	600	600	-
Clerk of Circuit Court	21060	3007	Advertising	1,000	1,000	-
Clerk of Circuit Court	21060	5201	Postage	6,500	7,000	500
Clerk of Circuit Court	21060	5203	Telephone	-	5,000	5,000

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Clerk of Circuit Court	21060	5401	Office Supplies	10,000	8,000	(2,000)
Clerk of Circuit Court	21060	5411	Books and Subscriptions	1,800	1,800	-
Clerk of Circuit Court	21060	5504	Travel and Training	3,000	3,000	-
Clerk of Circuit Court	21060	5801	Dues and Memberships	425	570	145
Clerk of Circuit Court	21060	5812	Miscellaneous Grants	12,107	41,121	29,014
Clerk of Circuit Court	21060	5897	Covid-19 Expenses	3,000	100	(2,900)
Clerk of Circuit Court	21060	5899	Miscellaneous	1,000	1,000	-
Clerk of Circuit Court	21060	7001	Machinery and Equipment	800	300	(500)
Clerk of Circuit Court	21060	7002	Furniture and Fixtures	1,000	1,000	-
Clerk of Circuit Court	21060	7007	Computer Equipment	500	850	350
Clerk of Circuit Court	21060	8001	Rental of Copiers	4,888	-	(4,888)
Law Library	21080	1001	Law Librarian	31,275	31,275	-
Law Library	21080	2001	FICA	2,393	2,393	-
Law Library	21080	2002	VRS	3,215	3,647	432
Law Library	21080	2005	Hospital Medical	7,267	9,900	2,633
Law Library	21080	2006	Group Insurance	410	-	(410)
Law Library	21080	2008	Hybrid Disability	175	125	(50)
Law Library	21080	2011	Worker's Compensation	28	28	-
Law Library	21080	5411	Books and Subscriptions	9,537	16,000	6,463
Commonwealth's Attorney	22010	1001	Compensation Commonwealth's Attorney	131,841	131,841	-
Commonwealth's Attorney	22010	1003	Compensation - Part-Time Help	-	15,714	15,714
Commonwealth's Attorney	22010	1006	Compensation - Assist. Comm. Attys.	486,022	498,427	12,405
Commonwealth's Attorney	22010	1007	Compensation - Secretaries	164,980	165,079	99

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Commonwealth's Attorney	22010	1009	Compensation Victim Witness Coord.	43,980	44,007	27
Commonwealth's Attorney	22010	2001	FICA	63,252	65,413	2,161
Commonwealth's Attorney	22010	2002	VRS	84,997	97,869	12,872
Commonwealth's Attorney	22010	2005	Hospital Medical	89,755	118,800	29,045
Commonwealth's Attorney	22010	2006	Group Insurance	10,806	4,029	(6,777)
Commonwealth's Attorney	22010	2008	Hybrid Disability	841	3,357	2,516
Commonwealth's Attorney	22010	2011	Worker's Compensation	826	923	97
Commonwealth's Attorney	22010	3004	Repairs Office Equipment	500	500	-
Commonwealth's Attorney	22010	5201	Postage	800	800	-
Commonwealth's Attorney	22010	5203	Telephone	5,000	5,000	-
Commonwealth's Attorney	22010	5401	Office Supplies	7,000	7,000	-
Commonwealth's Attorney	22010	5411	Books and Subscriptions	5,700	5,700	-
Commonwealth's Attorney	22010	5412	VCIN	1,800	1,800	-
Commonwealth's Attorney	22010	5501	Training	1,000	1,000	-
Commonwealth's Attorney	22010	5801	Dues and Memberships	4,000	4,000	-
Commonwealth's Attorney	22010	5804	Victim Witness Expenses	-	500	500
Commonwealth's Attorney	22010	5899	Unclassified	500	-	(500)
Commonwealth's Attorney	22010	7007	Computer Equipment	2,000	-	(2,000)
Sheriff's Office	31020	1001	Compensation - Sheriff	111,352	113,543	2,191
Sheriff's Office	31020	1002	Compensation - Overtime	200,000	250,500	50,500
Sheriff's Office	31020	1003	Compensation - Part-Time and Temporary	185,000	434,188	249,188
Sheriff's Office	31020	1006	Compensation - Dispatchers	191,804	-	(191,804)
Sheriff's Office	31020	1007	Compensation - Deputies	2,087,996	3,453,041	1,365,045
Sheriff's Office	31020	1008	Compensation - Clerical	240,500	317,232	76,732

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Sheriff's Office	31020	1020	Career Development Program	40,000	50,000	10,000
Sheriff's Office	31020	2001	FICA	234,576	352,297	117,721
Sheriff's Office	31020	2002	VRS	250,268	448,628	198,360
Sheriff's Office	31020	2005	Hospital Medical	448,738	722,700	273,962
Sheriff's Office	31020	2006	Group Insurance	34,099	18,468	(15,631)
Sheriff's Office	31020	2007	Line of Duty Act	15,000	33,500	18,500
Sheriff's Office	31020	2008	Hybrid Disability	700	15,390	14,690
Sheriff's Office	31020	2011	Worker's Compensation	54,165	77,687	23,522
Sheriff's Office	31020	3001	Vet Services	-	5,000	5,000
Sheriff's Office	31020	3004	Repair and Maintenance Equipment	10,000	15,000	5,000
Sheriff's Office	31020	3007	Advertising	1,000	3,000	2,000
Sheriff's Office	31020	3008	Laundry and Clothing Allowance	5,000	10,000	5,000
Sheriff's Office	31020	3010	Equipment Service Contracts	15,000	24,500	9,500
Sheriff's Office	31020	5104	Cable	3,700	-	(3,700)
Sheriff's Office	31020	5201	Postage	5,000	5,000	-
Sheriff's Office	31020	5203	Telephone	45,000	55,000	10,000
Sheriff's Office	31020	5300	Law Enforcement Liability Insurance	1,000	1,000	-
Sheriff's Office	31020	5305	Auto Insurance	45,000	46,000	1,000
Sheriff's Office	31020	5401	Office Supplies	9,000	10,000	1,000
Sheriff's Office	31020	5402	Food Supplies	-	500	500
Sheriff's Office	31020	5405	Laundry and Janitorial Supplies	250	500	250
Sheriff's Office	31020	5408	Operation of Motor Vehicles	260,000	300,000	40,000
Sheriff's Office	31020	5409	Police Supplies and Ammunition	40,000	60,000	20,000
Sheriff's Office	31020	5410	Wearing Apparel	30,000	20,000	(10,000)
Sheriff's Office	31020	5411	Books and Subscriptions	3,000	3,500	500

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Sheriff's Office	31020	5413	Computer Supplies	3,000	25,000	22,000
Sheriff's Office	31020	5416	Kitchen Supplies	-	500	500
Sheriff's Office	31020	5420	K-9 Expenses	10,000	20,000	10,000
Sheriff's Office	31020	5504	Travel and Training	50,000	80,000	30,000
Sheriff's Office	31020	5505	Travel Extradition of Prisoners	5,000	10,000	5,000
Sheriff's Office	31020	5604	Board of Dogs	-	362,800	362,800
Sheriff's Office	31020	5801	Dues and Memberships	2,020	5,000	2,980
Sheriff's Office	31020	5802	Claims	-	2,000	2,000
Sheriff's Office	31020	5806	Anti-Drug Act Expenses	12,000	14,000	2,000
Sheriff's Office	31020	5812	Miscellaneous Grants	8,000	10,000	2,000
Sheriff's Office	31020	5820	Hepatitis B Vaccine	500	500	-
Sheriff's Office	31020	5899	Unclassified	20,000	35,000	15,000
Sheriff's Office	31020	7001	Furniture and Fixtures	5,000	5,000	-
Sheriff's Office	31020	7002	Machinery and Equipment	4,000	4,000	-
Sheriff's Office	31020	7005	Motor Vehicles	50,000	-	(50,000)
Sheriff's Office	31020	7007	Computer Equipment	5,000	10,000	5,000
Sheriff's Office	31020	7008	Computer Software	20,000	30,000	10,000
Sheriff's Office	31020	7009	Police Equipment	20,000	-	(20,000)
Sheriff's Office	31020	7011	Building Improvements	10,000	-	(10,000)
Sheriff's Office	31020	8001	Rental of Equipment	15,000	15,000	-
Sheriff's Office	31020	8003	Motor Vehicle	146,332	-	(146,332)
E-911	31040	1002	Compensation - Overtime	7,671	50,000	42,329
E-911	31040	1003	Compensation - Part-Time Dispatch	40,000	45,812	5,812
E-911	31040	1006	Compensation - Emergency Dispatchers	317,227	339,932	22,705

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
E-911	31040	1020	Career Development Program	6,000	9,423	3,423
E-911	31040	2001	FICA	28,352	31,824	3,472
E-911	31040	2002	VRS	32,611	43,163	10,552
E-911	31040	2005	Hospital Medical	66,922	99,000	32,078
E-911	31040	2005	Group Insurance	4,156	1,777	(2,379)
E-911	31040	2008	Hybrid Disability	1,000	1,481	481
E-911	31040	2011	Worker's Compensation	334	333	(1)
E-911	31040	3003	E-911 Address Maintenance	56,100	53,600	(2,500)
E-911	31040	3004	Repair Office Equipment	1,500	2,000	500
E-911	31040	3010	Equipment Service Contracts	69,875	267,643	197,768
E-911	31040	5104	Internet/Cable	4,212	-	(4,212)
E-911	31040	5203	Telephone	3,430	3,430	-
E-911	31040	5401	Office Supplies	2,800	2,800	-
E-911	31040	5410	Wearing Apparel	1,600	1,600	-
E-911	31040	5504	Travel and Training	9,000	10,000	1,000
E-911	31040	5899	Unclassified	500	500	-
E-911	31040	7001	Furniture and Fixtures	2,600	3,600	1,000
E-911	31040	7002	Machinery and Equipment	8,940	1,640	(7,300)
E-911	31040	7007	Computer Equipment	-	27,200	27,200
E-911	31040	7008	Communications Software	85,670	8,270	(77,400)
E-911	31040	8001	Rental/Lease of Equipment	2,500	2,500	-
School Resource	31050			766,800	-	(766,800)
Volunteer Fire & Rescue	32000	3010	Forest Fire Extinction	4,255	4,255	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Volunteer Fire & Rescue	32000	5309	Volunteer Accident and Life Insurance	114,000	114,000	-
Volunteer Fire & Rescue	32000	5606	Chester Gap VFD	44,698	44,698	-
Volunteer Fire & Rescue	32000	5607	Fortsmouth VFD	66,347	66,347	-
Volunteer Fire & Rescue	32000	5609	Front Royal VFD	198,300	198,300	-
Volunteer Fire & Rescue	32000	5611	Middletown VFD	6,500	6,500	-
Volunteer Fire & Rescue	32000	5612	Rivermont VFD	66,347	66,347	-
Volunteer Fire & Rescue	32000	5614	Shenandoah Farms VFD	66,347	66,347	-
Volunteer Fire & Rescue	32000	5615	Shenandoah Shores VFD	66,347	66,347	-
Volunteer Fire & Rescue	32000	5617	South Warren/Browntown VFD	70,021	70,021	-
Volunteer Fire & Rescue	32000	5619	Lord Fairfax EMS Council	16,138	13,400	(2,738)
Volunteer Fire & Rescue	32000	5623	Linden Volunteer Fire Department	66,347	66,347	-
Volunteer Fire & Rescue	32000	5627	Fire & Rescue Contingency	6	-	(6)
Volunteer Fire & Rescue	32000	5628	North Warren VFD	66,347	66,347	-
Volunteer Fire & Rescue	32000	5629	Fire Programs Fund	88,000	88,000	-
Volunteer Fire & Rescue	32000	5632	Chester Gap Staffing Agreement	-	182,215	182,215
Court Services	33000			998,300		(998,300)
Juvenile Probation	33030	5203	Telephone	3,650	3,650	-
Juvenile Probation	33030	5204	Mobile Phone/Pager	720	720	-
Juvenile Probation	33030	5301	Probation Expenditures	36,630	36,630	-
Building Inspections	34010	1001	Compensation - Building Official	83,072	87,278	4,206
Building Inspections	34010	1002	Compensation - Dep. Bldg. Official	57,540	60,453	2,913
Building Inspections	34010	1003	Compensation Part-Time Inspector	33,443	24,147	(9,296)

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Building Inspections	34010	1004	Compensation Part-Time Tech	-	34,010	34,010
Building Inspections	34010	1006	Compensation - Building Inspector	86,940	89,168	2,228
Building Inspections	34010	1007	Compensation - Office Assistants	83,936	88,186	4,250
Building Inspections	34010	1008	Compensation - Building Plans Reviewer	48,509	50,965	2,456
Building Inspections	34010	2001	FICA	30,098	28,768	(1,330)
Building Inspections	34010	2002	VRS	37,008	43,847	6,839
Building Inspections	34010	2005	Hospital Medical	54,938	69,300	14,362
Building Inspections	34010	2005	Hybrid Disability	350	1,504	1,154
Building Inspections	34010	2006	Group Insurance	4,716	1,805	(2,911)
Building Inspections	34010	2011	Worker's Compensation	9,000	10,483	1,483
Building Inspections	34010	3002	Computer Program Modifications	45,000	-	(45,000)
Building Inspections	34010	3007	Advertising	500	500	-
Building Inspections	34010	5201	Postage	500	500	-
Building Inspections	34010	5203	Telephone	2,259	2,259	-
Building Inspections	34010	5205	Cellular Phone	3,000	3,000	-
Building Inspections	34010	5305	Auto Insurance	3,000	3,000	-
Building Inspections	34010	5401	Office Supplies	3,000	3,000	-
Building Inspections	34010	5402	Permits and Forms	1,000	1,000	-
Building Inspections	34010	5408	Operation of Motor Vehicles	14,000	14,000	-
Building Inspections	34010	5411	Books and Subscriptions	3,000	4,000	1,000
Building Inspections	34010	5501	Mileage	1,300	1,300	-
Building Inspections	34010	5504	Travel and Training	5,000	5,000	-
Building Inspections	34010	5506	Erosion & Sediment Control	1,691	1,691	-
Building Inspections	34010	5508	County Identification Uniforms	1,500	1,500	-
Building Inspections	34010	5801	Dues and Memberships	1,500	1,500	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Building Inspections	34010	5899	Unclassified	700	-	(700)
Building Inspections	34010	7001	Machinery and Equipment	1,500	-	(1,500)
Animal Control	35010			705,800		(705,800)
Medical Examiner	35030	3009	Examination Fees	1,000	1,000	-
Fire and Rescue	35050	1001	Compensation - Chief	106,200	108,809	2,609
Fire and Rescue	35050	1002	Compensation - Deputy Chief	-	89,415	89,415
Fire and Rescue	35050	1002	Compensation - Overtime	100,000	100,000	-
Fire and Rescue	35050	1003	Compensation - Part-Time Firefighters	120,000	120,000	-
Fire and Rescue	35050	1007	Compensation - Office Assistants	69,584	73,054	3,470
Fire and Rescue	35050	1008	Compensation - Firemen/EMTS	2,159,547	2,698,818	539,271
Fire and Rescue	35050	1020	Compensation - Overtime FLSA	483,703	483,703	-
Fire and Rescue	35050	1021	Compensation - Overtime Holiday Pay	58,500	58,500	-
Fire and Rescue	35050	2001	FICA	189,172	217,899	28,727
Fire and Rescue	35050	2002	VRS	240,072	268,440	28,368
Fire and Rescue	35050	2005	Hospital	327,976	396,000	68,024
Fire and Rescue	35050	2006	Group Insurance	32,200	11,879	(20,321)
Fire and Rescue	35050	2007	Line of Duty Act	17,000	17,000	-
Fire and Rescue	35050	2008	Hybrid Disability	170	9,280	9,110
Fire and Rescue	35050	2011	Worker's Compensation	144,414	125,053	(19,361)
Fire and Rescue	35050	5201	Postage	200	200	-
Fire and Rescue	35050	5203	Telephone	15,000	15,000	-
Fire and Rescue	35050	5305	Auto Insurance	16,000	16,000	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Fire and Rescue	35050	5401	Office Supplies	11,000	11,000	-
Fire and Rescue	35050	5408	Operation of Motor Vehicles	40,000	48,000	8,000
Fire and Rescue	35050	5410	Protective Clothing/Uniforms	40,000	40,000	-
Fire and Rescue	35050	5411	Books and Subscriptions	1,500	1,500	-
Fire and Rescue	35050	5504	Travel and Training	3,000	-	(3,000)
Fire and Rescue	35050	5626	EMS Fund	42,922	42,922	-
Fire and Rescue	35050	5629	Fire Prevention & Public Relations	4,840	4,840	-
Fire and Rescue	35050	5801	Dues and Memberships	2,500	2,500	-
Fire and Rescue	35050	5850	Employee Physicals	50,000	50,000	-
Fire and Rescue	35050	5899	Unclassified	500	-	(500)
Fire and Rescue	35050	7003	Communications Equipment	100,000	10,000	(90,000)
Public Works - Sanitation District	41010	1001	Compensation-Public Works Director	65,792	98,747	32,955
Public Works - Sanitation District	41010	1002	Emergency Overtime	5,000	5,000	-
Public Works - Sanitation District	41010	1003	Deputy Director	59,055	63,426	4,371
Public Works - Sanitation District	41010	1004	Compensation-Foreman	44,007	46,235	2,228
Public Works - Sanitation District	41010	1005	Compensation-Maintenance Staff	67,322	70,728	3,406
Public Works - Sanitation District	41010	2001	FICA	18,450	21,354	2,904
Public Works - Sanitation District	41010	2002	VRS	24,278	32,547	8,269
Public Works - Sanitation District	41010	2005	Hospital Medical	38,905	49,500	10,595
Public Works - Sanitation District	41010	2006	Group Insurance	3,463	1,340	(2,123)
Public Works - Sanitation District	41010	2008	Hybrid Disability	1,099	1,117	18
Public Works - Sanitation District	41010	2011	Worker's Compensation	14,778	12,952	(1,826)
Public Works - Sanitation District	41010	5203	Telephone	1,614	1,620	6
Public Works - Sanitation District	41010	5308	Insurance	2,500	2,500	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Public Works - Sanitation District	41010	5401	Office Supplies	2,500	2,500	-
Public Works - Sanitation District	41010	5408	Equipment Maintenance/Operations	24,337	24,337	-
Public Works - Sanitation District	41010	5451	Fuel	3,600	5,000	1,400
Public Works - Sanitation District	41010	5899	Reserve for Contingencies	3,500	3,500	-
Public Works - Sanitation District	41010	7001	Machinery and Equipment	20,000	-	(20,000)
Public Works - Sanitation District	41010	7005	Motor Vehicles	28,000	-	(28,000)
Streets and Highways	41020	1003	Compensation Part-Time Help	6,000	6,000	-
Streets and Highways	41020	3004	Road Sign Maintenance	14,000	14,000	-
Refuse Collection	42030	1003	Compensation Part-Time Operator	189,429	200,520	11,091
Refuse Collection	42030	2001	FICA	14,491	15,340	849
Refuse Collection	42030	2011	Worker's Compensation	6,157	-	(6,157)
Refuse Collection	42030	3005	Compactor Operation Contract	3,000	3,000	-
Refuse Collection	42030	3011	Refuse Compactor Service	210,000	220,000	10,000
Refuse Collection	42030	3012	Recycling Expenses	294,000	340,000	46,000
Refuse Collection	42030	3014	Waste Water Disposal	3,000	2,500	(500)
Refuse Collection	42030	3016	Household Hazardous Waste	20,000	20,000	-
Refuse Collection	42030	5101	Electric Service	5,000	5,000	-
Refuse Collection	42030	5203	Telephone	5,000	5,000	-
Refuse Collection	42030	5305	Auto Insurance	3,000	3,000	-
Refuse Collection	42030	5408	Operation of Motor Vehicles	4,000	4,000	-
Refuse Collection	42030	5410	Uniforms	6,000	6,000	-
Refuse Collection	42030	5899	Unclassified	13,423	13,400	(23)
Refuse Collection	42030	7025	Site Improvements	6,500	6,500	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Refuse Collection	42030	8003	Rental of Sites	3,000	3,000	-
Refuse Collection - Transfer Station	42035	1003	Compensation Part-Time Help	113,980	107,928	(6,052)
Refuse Collection - Transfer Station	42035	2001	FICA	8,717	8,256	(461)
Refuse Collection - Transfer Station	42035	2011	Worker's Compensation	3,703	3,745	42
Refuse Collection - Transfer Station	42035	3011	Refuse Compactor Service	56,000	56,000	-
Refuse Collection - Transfer Station	42035	3012	Recycling Expenses	38,000	45,000	7,000
Refuse Collection - Transfer Station	42035	5305	Auto Insurance	500	500	-
Refuse Collection - Transfer Station	42035	5408	Operation of Motor Vehicles	3,600	4,000	400
Refuse Collection - Transfer Station	42035	5410	Uniforms	1,500	1,500	-
Refuse Disposal	42040	1000	Comp. - Solid Waste Operations Manager	54,838	57,614	2,776
Refuse Disposal	42040	1001	Compensation Operator	73,277	77,936	4,659
Refuse Disposal	42040	1002	Compensation Overtime	500	5,000	4,500
Refuse Disposal	42040	1003	Compensation Part-Time Help	17,303	20,033	2,730
Refuse Disposal	42040	1005	Compensation Scale House Operator	65,028	65,028	-
Refuse Disposal	42040	2001	FICA	16,137	14,746	(1,391)
Refuse Disposal	42040	2002	VRS	16,990	20,140	3,150
Refuse Disposal	42040	2005	Hospital Medical	34,789	39,600	4,811
Refuse Disposal	42040	2006	Group Insurance	2,165	829	(1,336)
Refuse Disposal	42040	2008	Hybrid Disability	825	771	(54)
Refuse Disposal	42040	2011	Worker's Compensation	6,856	6,689	(167)
Refuse Disposal	42040	3002	Engineering Services	350,000	220,000	(130,000)
Refuse Disposal	42040	3013	Hauling and Disposal	2,000,000	2,016,000	16,000
Refuse Disposal	42040	3014	Waste Water Disposal	5,000	5,000	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Refuse Disposal	42040	3015	Brush Grinding Expense	7,637	7,500	(137)
Refuse Disposal	42040	3016	Tire Disposal	7,000	7,000	-
Refuse Disposal	42040	3017	Stump Grinding	23,000	23,000	-
Refuse Disposal	42040	3018	Contribution to Other Governments	-	126,500	126,500
Refuse Disposal	42040	5101	Electric	12,200	12,200	-
Refuse Disposal	42040	5203	Telephone	5,000	5,000	-
Refuse Disposal	42040	5401	Office Supplies	4,500	4,500	-
Refuse Disposal	42040	5407	Landfill Maintenance/Stone & Gravel	13,955	12,000	(1,955)
Refuse Disposal	42040	5408	D.E.Q. Fees	11,500	10,000	(1,500)
Refuse Disposal	42040	5409	NSVRCSW Fees	3,500	3,500	-
Refuse Disposal	42040	5410	Uniforms	6,000	6,000	-
Refuse Disposal	42040	5415	Operation of Machinery	40,000	40,000	-
Refuse Disposal	42040	5501	Travel and Training	2,500	1,000	(1,500)
Refuse Disposal	42040	5897	Covid-19 Expenses	2,500	500	(2,000)
Refuse Disposal	42040	5898	Site Improvements	20,000	20,000	-
Refuse Disposal	42040	5899	Unclassified	16,000	-	(16,000)
Refuse Disposal	42040	7001	Machinery & Equipment	49,000	49,000	-
Refuse Disposal	42040	7024	Landfill Capital Repair Project	12,000	-	(12,000)
Maintenance Building/Grounds	43000	1001	Compensation - Project Manager	52,239	54,884	2,645
Maintenance Building/Grounds	43000	1002	Compensation - Services Director	28,197	-	(28,197)
Maintenance Building/Grounds	43000	1003	Compensation - Part-Time Staff	77,149	72,748	(4,401)
Maintenance Building/Grounds	43000	1005	Custodial Supervisor	51,148	53,738	2,590
Maintenance Building/Grounds	43000	1006	Compensation - Janitorial Staff	137,107	180,505	43,398
Maintenance Building/Grounds	43000	1007	Maintenance Technicians	74,912	123,118	48,206

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Maintenance Building/Grounds	43000	2001	FICA	32,188	37,102	4,914
Maintenance Building/Grounds	43000	2002	VRS	43,253	48,068	4,815
Maintenance Building/Grounds	43000	2005	Hospital Medical	64,670	108,900	44,230
Maintenance Building/Grounds	43000	2006	Group Insurance	4,501	1,979	(2,522)
Maintenance Building/Grounds	43000	2008	Hybrid Disability	292	1,649	1,357
Maintenance Building/Grounds	43000	2011	Worker's Compensation	8,201	9,305	1,104
Maintenance Building/Grounds	43000	5101	Electric Service	250,000	250,000	-
Maintenance Building/Grounds	43000	5102	Fuel	65,000	65,000	-
Maintenance Building/Grounds	43000	5103	Water Sewer Garbage	60,000	70,000	10,000
Maintenance Building/Grounds	43000	5203	Telephone	7,000	15,000	8,000
Maintenance Building/Grounds	43000	5302	Fire and Liability Insurance	80,000	87,000	7,000
Maintenance Building/Grounds	43000	5305	Auto Insurance	2,500	2,500	-
Maintenance Building/Grounds	43000	5401	Office Supplies	1,200	1,500	300
Maintenance Building/Grounds	43000	5405	Supplies	50,500	50,500	-
Maintenance Building/Grounds	43000	5407	Repairs and Maintenance	227,000	227,000	-
Maintenance Building/Grounds	43000	5408	Operation of Motor Vehicles	5,000	6,000	1,000
Maintenance Building/Grounds	43000	5899	Unclassified	5,000	5,000	-
Maintenance Building/Grounds	43000	7001	Machinery and Equipment	3,000	3,000	-
Maintenance Building/Grounds	43000	7010	Building Improvements	10,943	12,000	1,057
Maintenance Building/Grounds	43000	7012	Roof Repairs/Replacement	5,000	10,000	5,000
Maintenance Building/Grounds	43000	7013	HVAC Repair/Replacement	25,000	25,000	-
Maintenance Building/Grounds	43000	7014	Fire Protection	25,000	40,000	15,000
Warren County Health Department	51000	5601	Warren County Health Department	382,412	373,600	(8,812)

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Other Social Services	53090	5601	ARC of Warren County	2,500	2,500	-
Other Social Services	53090	5604	Blue Ridge Opportunities	30,000	30,000	-
Other Social Services	53090	5605	Shenandoah Area Agency on Aging	54,000	54,000	-
Other Social Services	53090	5609	Blue Ridge Legal Services	4,289	4,300	11
Other Social Services	53090	5612	Access Independence	3,200	3,200	-
Other Social Services	53090	5617	Concern Hotline	3,500	3,500	-
Other Social Services	53090	5621	WC Habitat for Humanity	7,500	7,500	-
Other Social Services	53090	5623	E Resolutions	4,500	-	(4,500)
Other Social Services	53090	5626	St. Luke Community Clinic	8,500	8,500	-
Other Social Services	53090	5627	House of Hope	15,000	15,000	-
Other Social Services	53090	5629	Warren Coalition	-	7,500	7,500
Other Social Services	53090	5630	Phoenix Project	7,500	10,000	2,500
Other Social Services	53090	5631	Winchester Public Defender	2,011	3,000	989
Children's Services Act	53500	1001	Compensation - CSA Coordinator	50,950	53,529	2,579
Children's Services Act	53500	1002	Part-Time Salaries	-	18,720	18,720
Children's Services Act	53500	2001	FICA	3,898	5,527	1,629
Children's Services Act	53500	2002	VRS	5,238	6,241	1,003
Children's Services Act	53500	2005	Hospital Medical	12,794	9,900	(2,894)
Children's Services Act	53500	2006	Group Insurance	667	257	(410)
Children's Services Act	53500	2011	Worker's Compensation	46	48	2
Children's Services Act	53500	5301	Children's Services Act	1,710,210	1,899,047	188,837
Children's Services Act	53500	5401	Office Supplies	-	1,197	1,197
Children's Services Act	53500	5899	Unclassified	1,197	-	(1,197)

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Regional Partnerships	64010	5604	Lord Fairfax Community College	41,368	40,200	(1,168)
Regional Partnerships	64010	5605	Northwestern Community Services	342,746	343,000	254
Regional Partnerships	64010	7037	Juvenile Detention Facility	344,769	240,000	(104,769)
Regional Partnerships	64010	7072	Regional Jail	3,464,967	3,429,100	(35,867)
Parks and Rec - Administration	71010	1001	Compensation	325,067	167,324	(157,743)
Parks and Rec - Administration	71010	1002	Compensation - Overtime	7,000	2,000	(5,000)
Parks and Rec - Administration	71010	1003	Compensation Part-Time	283,000	100,000	(183,000)
Parks and Rec - Administration	71010	1004	Compensation Director	-	98,747	98,747
Parks and Rec - Administration	71010	1005	Compensation Assistant Director	-	75,454	75,454
Parks and Rec - Administration	71010	2001	FICA	48,636	33,930	(14,706)
Parks and Rec - Administration	71010	2002	VRS	33,417	39,822	6,405
Parks and Rec - Administration	71010	2005	Hospital Medical	53,438	59,400	5,962
Parks and Rec - Administration	71010	2006	Group Insurance	4,258	1,639	(2,619)
Parks and Rec - Administration	71010	2008	Hybrid Insurance	804	1,366	562
Parks and Rec - Administration	71010	2011	Worker's Compensation	16,530	9,050	(7,480)
Parks and Rec - Administration	71010	3002	Professional Services	4,429	8,250	3,821
Parks and Rec - Administration	71010	3005	Maintenance Service Contract	15,500	17,500	2,000
Parks and Rec - Administration	71010	3007	Advertising	15,000	16,000	1,000
Parks and Rec - Administration	71010	5201	Postage	5,300	5,300	-
Parks and Rec - Administration	71010	5203	Telephone	20,000	10,000	(10,000)
Parks and Rec - Administration	71010	5206	Credit Card Fees	500	500	-
Parks and Rec - Administration	71010	5308	Accidental Injury Insurance	13,600	13,600	-
Parks and Rec - Administration	71010	5401	Office Supplies	10,000	10,000	-
Parks and Rec - Administration	71010	5402	Food	15,000	16,500	1,500

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Parks and Rec - Administration	71010	5403	Beverages	15,000	16,500	1,500
Parks and Rec - Administration	71010	5411	Books and Subscriptions	400	400	-
Parks and Rec - Administration	71010	5431	Security System	2,000	4,000	2,000
Parks and Rec - Administration	71010	5504	Travel and Training	2,000	2,500	500
Parks and Rec - Administration	71010	5801	Dues and Memberships	1,121	1,500	379
Parks and Rec - Programs	71020	1001	Part-Time Salaries	-	110,000	110,000
Parks and Rec - Programs	71020	1011	FICA	-	8,415	8,415
Parks and Rec - Programs	71020	5424	Bus Trips	10,000	8,000	(2,000)
Parks and Rec - Programs	71020	5432	Adult Softball Leagues	2,000	1,500	(500)
Parks and Rec - Programs	71020	5440	Coaches Certifications	7,000	7,250	250
Parks and Rec - Programs	71020	5442	Youth Basketball League	9,000	9,000	-
Parks and Rec - Programs	71020	5443	Special Interest/Fitness	4,000	5,500	1,500
Parks and Rec - Programs	71020	5444	Special Interest Camps/Clinics	3,000	3,000	-
Parks and Rec - Programs	71020	5446	Family/Children's Programs	2,000	2,000	-
Parks and Rec - Programs	71020	5447	Youth Football	2,000	2,000	-
Parks and Rec - Programs	71020	5448	Special Events	4,500	4,000	(500)
Parks and Rec - Programs	71020	5449	New Programs	5,000	5,000	-
Parks and Rec - Programs	71020	71020	Gymnastics Programs	4,000	3,500	(500)
Parks and Rec - Maintenance	71030	1001	Compensation	418,563	387,443	(31,120)
Parks and Rec - Maintenance	71030	1002	Compensation - Overtime	43,500	35,000	(8,500)
Parks and Rec - Maintenance	71030	1003	Compensation - Part-Time	320,000	330,000	10,000
Parks and Rec - Maintenance	71030	1004	Compensation Supervisor	-	54,958	54,958
Parks and Rec - Maintenance	71030	2001	FICA	59,827	62,858	3,031

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Parks and Rec - Maintenance	71030	2002	VRS	43,028	41,276	(1,752)
Parks and Rec - Maintenance	71030	2005	Hospital Medical	101,208	108,900	7,692
Parks and Rec - Maintenance	71030	2006	Group Insurance	5,483	5,795	312
Parks and Rec - Maintenance	71030	2008	Hybrid Disability	1,534	1,770	236
Parks and Rec - Maintenance	71030	2011	Worker's Compensation	20,334	11,724	(8,610)
Parks and Rec - Maintenance	71030	3005	Service Contracts and Cleaning	27,000	50,000	23,000
Parks and Rec - Maintenance	71030	3023	Safety Program	5,500	6,000	500
Parks and Rec - Maintenance	71030	5101	Electric Service	180,000	190,000	10,000
Parks and Rec - Maintenance	71030	5402	Auto Maintenance	35,000	35,000	-
Parks and Rec - Maintenance	71030	5406	Chemicals	35,000	30,000	(5,000)
Parks and Rec - Maintenance	71030	5407	Repairs and Maintenance	80,000	80,000	-
Parks and Rec - Maintenance	71030	5408	Operation of Motor Vehicles	27,500	28,000	500
Parks and Rec - Maintenance	71030	5409	Mulch	20,000	20,000	-
Parks and Rec - Maintenance	71030	5410	Uniforms and Wearing Apparel	15,000	8,000	(7,000)
Parks and Rec - Maintenance	71030	5413	Operating Supplies	15,000	8,000	(7,000)
Parks and Rec - Maintenance	71030	5417	Lighting System	2,500	2,000	(500)
Parks and Rec - Maintenance	71030	5419	Snow Removal	7,000	7,000	-
Parks and Rec - Maintenance	71030	5420	Small Tools	8,000	6,000	(2,000)
Parks and Rec - Maintenance	71030	5437	Flower Gardens	1,000	1,000	-
Parks and Rec - Maintenance	71030	7001	Machinery and Equipment	19,120	19,120	-
Parks and Rec - Maintenance	71030	7005	Motor Vehicles	30,503	-	(30,503)
Parks and Rec - Maintenance	71030	7013	Recreation Facilities	20,000	25,417	5,417
Library Museum Culture	73000	5605	4-H Center	3,000	3,000	-
Library Museum Culture	73000	5607	Blue Ridge Arts Council	9,500	9,500	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Library Museum Culture	73000	5610	Browntown Community Center	2,500	2,500	-
Library Museum Culture	73000	6001	Samuels Library	1,003,100	1,024,000	20,900
Planning and Zoning	81010	1001	Compensation - Planning Director	95,732	82,307	(13,425)
Planning and Zoning	81010	1002	Compensation - Deputy Planner Director	54,838	65,012	10,174
Planning and Zoning	81010	1003	Temporary Office Assistants	4,000	4,000	-
Planning and Zoning	81010	1006	Compensation - Zoning Officer/Administrator	54,792	54,791	(1)
Planning and Zoning	81010	1007	Compensation - Office Assistants	32,829	33,650	821
Planning and Zoning	81010	1008	Compensation - GIS Coordinator	52,195	54,838	2,643
Planning and Zoning	81010	1010	Compensation - Planning Commission	9,000	7,000	(2,000)
Planning and Zoning	81010	1011	Compensation - BZA	2,500	2,500	-
Planning and Zoning	81010	2001	FICA	22,444	23,187	743
Planning and Zoning	81010	2002	VRS	29,852	33,884	4,032
Planning and Zoning	81010	2005	Hospital Medical	35,945	49,500	13,555
Planning and Zoning	81010	2006	Group Insurance	3,812	1,395	(2,417)
Planning and Zoning	81010	2008	Hybrid Disability	246	1,162	916
Planning and Zoning	81010	2011	Worker's Compensation	4,000	262	(3,738)
Planning and Zoning	81010	2305	Auto Insurance	500	500	-
Planning and Zoning	81010	3004	Repairs Office Equipment	250	250	-
Planning and Zoning	81010	3007	Advertising	6,000	6,000	-
Planning and Zoning	81010	3009	Planning Assistance	5,000	5,000	-
Planning and Zoning	81010	3010	Lord Fairfax PDC	26,765	26,630	(135)
Planning and Zoning	81010	5201	Postage	1,750	1,750	-
Planning and Zoning	81010	5203	Telephone	2,000	2,000	-
Planning and Zoning	81010	5205	Cellular Phone	800	800	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Planning and Zoning	81010	5401	Office Supplies	4,000	4,000	-
Planning and Zoning	81010	5408	Operation of Motor Vehicles	1,250	1,250	-
Planning and Zoning	81010	5411	Books and Subscriptions	500	500	-
Planning and Zoning	81010	5415	Zoning Text	250	250	-
Planning and Zoning	81010	5415	E-911 Map Replacements	500	500	-
Planning and Zoning	81010	5501	Mileage	750	750	-
Planning and Zoning	81010	5504	Travel and Training - Comm & BZA	4,000	4,000	-
Planning and Zoning	81010	5505	Travel and Training - Staff	5,000	5,000	-
Planning and Zoning	81010	5801	Dues and Memberships	1,000	1,000	-
Planning and Zoning	81010	5899	Unclassified	1,000	1,000	-
Planning and Zoning	81010	7001	Machinery and Equipment	250	250	-
Planning and Zoning	81010	7002	Furniture and Fixtures	250	250	-
Planning and Zoning	81010	7008	Computer Software	9,000	9,000	-
Economic Development	81050	1001	Salaries - Full-Time	-	85,001	85,001
Economic Development	81050	1005	Salaries - Administrative Assistant	-	32,027	32,027
Economic Development	81050	2001	FICA	-	8,953	8,953
Economic Development	81050	2002	VRS	-	13,645	13,645
Economic Development	81050	2005	Hospital Medical	-	19,800	19,800
Economic Development	81050	2006	Group Insurance	-	562	562
Economic Development	81050	2008	Hybrid Disability	-	468	468
Economic Development	81050	2011	Workers Compensation	-	105	105
Economic Development	81050	3001	Professional Services	1,800,000	1,000,000	(800,000)
Economic Development	81050	3009	Postage	-	2,000	2,000
Economic Development	81050	3018	Telephone	-	1,000	1,000

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Economic Development	81050	5201	Office Supplies	-	750	750
Economic Development	81050	5307	Mileage	-	1,000	1,000
Economic Development	81050	5401	Travel and Training	-	2,000	2,000
Economic Development	81050	5610	Tourism	200,000	200,000	-
Economic Development	81050	5801	Transfer to EDA	1,197,500	773,305	(424,195)
Environmental Management	82000	5604	Soil & Water Conservation District	5,000	15,000	10,000
Environmental Management	82000	5605	Friends of the Shenandoah	4,000	4,000	-
Environmental Management	82000	5800	Abandoned Vehicle Program	9,500	9,500	-
VPI Extension Service	83000	1001	Compensation - Extension Agents	34,821	34,821	-
VPI Extension Service	83000	1003	Compensation - Intern	3,340	3,340	-
VPI Extension Service	83000	1006	Compensation - Technician	52,223	54,867	2,644
VPI Extension Service	83000	2001	FICA	3,995	6,861	2,866
VPI Extension Service	83000	2002	VRS	5,369	10,458	5,089
VPI Extension Service	83000	2005	Hospital Medical	11,359	19,800	8,441
VPI Extension Service	83000	2006	Group Insurance	684	431	(253)
VPI Extension Service	83000	2011	Worker's Compensation	1,314	807	(507)
VPI Extension Service	83000	5201	Postage	350	350	-
VPI Extension Service	83000	5203	Telephone	3,000	3,000	-
VPI Extension Service	83000	5413	Supplies	2,000	2,000	-
VPI Extension Service	83000	5501	Mileage	1,800	1,800	-
VPI Extension Service	83000	5504	Travel and Training	200	200	-
VPI Extension Service	83000	5801	Dues and Memberships	545	545	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Non-Departmental	91000	2005	Hospital Medical (Retirees)	146,300	146,300	-
Non-Departmental	91000	2008	Phase III-Implementation of Comp. Study	300,000	-	(300,000)
Non-Departmental	91000	2009	Unemployment Compensation	10,000	10,000	-
Non-Departmental	91000	2010	5% of Salary Adjustment	300,000	700,000	400,000
Non-Departmental	91000	3010	Maintenance - Central Computer	70,000	-	(70,000)
Non-Departmental	91000	3012	Maintenance - Central Copier	3,000	-	(3,000)
Non-Departmental	91000	3013	Maintenance - Computer (Schools Sys.)	108,000	-	(108,000)
Non-Departmental	91000	5605	Route 340/522 Corridor Payment	260,000	260,000	-
Non-Departmental	91000	5606	Rental of Property - HHSC	161,700	161,700	-
Non-Departmental	91000	5607	Route 340/522 Trolley	25,000	60,000	35,000
Non-Departmental	91000	5899	Reserve for Contingencies	500,000	500,000	-
Non-Departmental	91000	8006	Covid-19 Reserve	-		-
Debt Service	95000	1	Principal	-	7,839,802	7,839,802
Debt Service	95000	2	Interest	-	3,314,572	3,314,572
Debt Service	95000	3	Administrative Fees	-	5,000	5,000
Transfer to Other Fund	99010	13	Transfer to Social Services	5,045,779	4,951,812	(93,967)
Transfer to Other Fund	99010	21	Transfer to School Fund	27,720,000	27,720,000	-
Transfer to Other Fund	99010	59	Transfer to Capital Improvement Fund	14,625,659	1,220,125	(13,405,534)
Transfer to Other Fund	99010	60	Transfer to Asset Replacement Fund	-	1,844,583	1,844,583
Total				88,390,000	89,800,364	1,410,364
Social Services	53010	1	Warrants Issued	5,045,779	5,021,325	(24,454)

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Linden Heights Sanitary District	32050	1001	Compensation Manager	3,000	3,200	200
Linden Heights Sanitary District	32050	3005	Contract Services	2,000	2,000	-
Linden Heights Sanitary District	32050	5401	Office Supplies and Expense	80	80	-
Linden Heights Sanitary District	32050	5441	Drainage Maintenance/Repairs	2,000	2,000	-
Linden Heights Sanitary District	32050	5442	Maintenance - Stone	5,000	5,474	474
Linden Heights Sanitary District	32050	5443	Maintenance - Labor	6,500	6,500	-
Linden Heights Sanitary District	32050	5445	Snow Removal	4,900	6,935	2,035
Linden Heights Sanitary District	32050	5446	Mowing - Roadside	600	600	-
Linden Heights Sanitary District	32050	5447	Brush Cutting/Tree Removal	2,500	2,500	-
Linden Heights Sanitary District	32050	5450	Pavement Maintenance and Repair	500	500	-
Linden Heights Sanitary District	32050	5899	Reserve for Contingencies	1,035	-	(1,035)
Linden Heights Sanitary District	32050	9001	Transfer to General Fund	1,848	1,936	88
Lake Front Royal Sanitary District	54050	1001	Compensation Manager	10,500	10,500	-
Lake Front Royal Sanitary District	54050	1006	Compensation Part-Time Admin	1,500	1,500	-
Lake Front Royal Sanitary District	54050	3005	Contract Services	15,570	17,250	1,680
Lake Front Royal Sanitary District	54050	5101	Utilities	1,500	1,500	-
Lake Front Royal Sanitary District	54050	5401	Office Supplies and Expense	310	310	-
Lake Front Royal Sanitary District	54050	5407	Facility Repairs and Maintenance	500	752	252
Lake Front Royal Sanitary District	54050	5431	Dams	6,500	6,500	-
Lake Front Royal Sanitary District	54050	5441	Drainage Maintenance/Repairs	5,820	8,000	2,180
Lake Front Royal Sanitary District	54050	5442	Maintenance - Stone	12,000	13,036	1,036
Lake Front Royal Sanitary District	54050	5443	Maintenance - Labor	20,000	20,000	-
Lake Front Royal Sanitary District	54050	5445	Snow Removal	20,000	20,000	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Lake Front Royal Sanitary District	54050	5446	Mowing - Roadside	6,000	6,000	-
Lake Front Royal Sanitary District	54050	5447	Brush Cutting/Tree Removal	10,000	10,000	-
Lake Front Royal Sanitary District	54050	5448	Engineering Studies/Surveying	500	500	-
Lake Front Royal Sanitary District	54050	5449	Signage	2,000	2,000	-
Lake Front Royal Sanitary District	54050	5450	Pavement Maintenance and Repair	10,000	10,000	-
Lake Front Royal Sanitary District	54050	5455	Internal Projects	5,650	22,245	16,595
Lake Front Royal Sanitary District	54050	5899	Reserve for Contingencies	1,500	-	(1,500)
Lake Front Royal Sanitary District	54050	9001	Transfer to General Fund	7,203	8,268	1,065
Wildcat Drive Sanitary District	56050	1001	Compensation - Manager	2,000	2,000	-
Wildcat Drive Sanitary District	56050	5401	Office Supplies and Expense	150	150	-
Wildcat Drive Sanitary District	56050	5441	Drainage Maintenance/Repairs	750	750	-
Wildcat Drive Sanitary District	56050	5442	Maintenance - Stone	1,000	1,000	-
Wildcat Drive Sanitary District	56050	5443	Maintenance - Labor	2,299	2,299	-
Wildcat Drive Sanitary District	56050	5445	Snow Removal	3,000	3,000	-
Wildcat Drive Sanitary District	56050	5446	Mowing - Roadside	600	600	-
Wildcat Drive Sanitary District	56050	5447	Brush Cutting/Tree Removal	1,000	1,000	-
Wildcat Drive Sanitary District	56050	5448	Engineering Studies/Surveying	250	250	-
Wildcat Drive Sanitary District	56050	5450	Pavement Maintenance and Repair	2,794	2,794	-
Wildcat Drive Sanitary District	56050	9001	Transfer to General Fund - Admin Expenses	1,097	1,097	-
Osprey Lane Sanitary District	57050	1001	Compensation Manager	1,000	1,000	-
Osprey Lane Sanitary District	57050	5401	Office Supplies and Expense	50	50	-
Osprey Lane Sanitary District	57050	5441	Drainage Maintenance/Repairs	309	309	-
Osprey Lane Sanitary District	57050	5442	Maintenance - Stone	1,362	1,362	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Osprey Lane Sanitary District	57050	5443	Maintenance - Labor	2,210	2,210	-
Osprey Lane Sanitary District	57050	5445	Snow Removal	2,300	2,300	-
Osprey Lane Sanitary District	57050	5446	Mowing - Roadside	320	320	-
Osprey Lane Sanitary District	57050	5447	Brush Cutting/Tree Removal	320	320	-
Osprey Lane Sanitary District	57050	5450	Pavement Maintenance and Repair	500	500	-
Osprey Lane Sanitary District	57050	9001	Transfer to General Fund	809	809	-
Shannon Wood Sanitary District	57050	1001	Compensation - Manager	500	500	-
Shannon Wood Sanitary District	57050	5401	Office Supplies	45	45	-
Shannon Wood Sanitary District	57050	5442	Maintenance - Stone	966	966	-
Shannon Wood Sanitary District	57050	5443	Maintenance - Labor	650	650	-
Shannon Wood Sanitary District	57050	5445	Snow Removal	1,000	1,000	-
Shannon Wood Sanitary District	57050	5447	Brush Cutting / Tree Removal	200	200	-
Shannon Wood Sanitary District	57050	9001	Transfer to General Fund - Admin Fee	545	545	-
Capital Improvement Fund	35050	7001	Fire Station Enhancements	-	150,000	150,000
Capital Improvement Fund	35050	7002	Cancer Prevention Measures	-	250,000	250,000
Capital Improvement Fund	35050	7003	SF Fire Station	-	3,000,000	3,000,000
Capital Improvement Fund	43000	7001	Roof Replacement Projects	-	50,000	50,000
Capital Improvement Fund	43000	7002	Crooked Run Refuse Site	-	200,000	200,000
Capital Improvement Fund	43000	7003	Senior Center	-	825,000	825,000
Capital Improvement Fund	43000	7004	Revenue Sharing	-	50,000	50,000
Capital Improvement Fund	43000	7005	Transfer Station/Facility	-	578,266	578,266
Capital Improvement Fund	71010	7001	Morgan Ford Boat Landing	-	100,000	100,000
Capital Improvement Fund	71010	7002	Avtex Trail System	-	500,000	500,000

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Capital Improvement Fund	71010	7003	Indian Hollow Boat Landing	-	314,945	314,945
Capital Improvement Fund	71010	7004	Rockland Park - Athletic Fields	-	250,000	250,000
Capital Improvement Fund	99010	20	Transfer to School Capital Improvement Fund	-	8,571,642	8,571,642
Asset Replacement Fund	11010	7001	County Vehicle Replacement	-	163,550	163,550
Asset Replacement Fund	12060	7001	Server and Network Replacement	-	65,000	65,000
Asset Replacement Fund	12060	7002	Computer Equipment	-	220,500	220,500
Asset Replacement Fund	12060	7003	Security Equipment	-	68,000	68,000
Asset Replacement Fund	12060	7004	Technology Board	-	56,500	56,500
Asset Replacement Fund	13000	7001	Elections Equipment	-	-	
Asset Replacement Fund	31020	7001	Vehicle Replacement	-	260,000	260,000
Asset Replacement Fund	31020	7002	E911 Console Replacement	-	250,000	250,000
Asset Replacement Fund	31020	7003	Radio Equipment Upgrade	-	703,100	703,100
Asset Replacement Fund	31020	7004	Emergency Projects Fund	-	10,000	10,000
Asset Replacement Fund	31020	7005	Police Equipment	-	40,000	40,000
Asset Replacement Fund	35050	7001	Tanker/Pumper Replacement	-	800,000	800,000
Asset Replacement Fund	43000	7001	Major Equipment Replacement	-	50,000	50,000
Asset Replacement Fund	43000	7002	Maintenance Projects	-	50,000	50,000
Asset Replacement Fund	71010	7001	Maintenance Projects	-	61,000	61,000
Asset Replacement Fund	71010	7002	Golf Course	-	25,000	25,000
Airport	81060	1001	Compensation Airport Manager	21,000	55,000	34,000
Airport	81060	2001	FICA	-	4,208	4,208
Airport	81060	2002	VRS	-	5,132	5,132
Airport	81060	2005	Hospital Medical	-	11,263	11,263

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Airport	81060	2005	Group Insurance	-	721	721
Airport	81060	2008	Hybrid Disability	-	220	220
Airport	81060	2011	Worker's Compensation	-	50	50
Airport	81060	3007	Advertising/Marketing	500	500	-
Airport	81060	3009	FBO Services	-	15,000	15,000
Airport	81060	3010	Equipment Services Contract	3,000	6,790	3,790
Airport	81060	5101	Electric	24,000	24,000	-
Airport	81060	5102	Fuel	3,000	3,000	-
Airport	81060	5201	Postage	100	100	-
Airport	81060	5203	Telephone	4,600	4,600	-
Airport	81060	5302	Insurance	7,000	7,000	-
Airport	81060	5401	Office Supplies	400	400	-
Airport	81060	5405	Janitorial Supplies	600	600	-
Airport	81060	5407	Repairs and Maintenance	69,235	53,240	(15,995)
Airport	81060	5408	Operation of Vehicles	3,000	3,000	-
Airport	81060	5411	Books & Subscriptions	110	110	-
Airport	81060	5415	Operation of Machinery	1,500	1,500	-
Airport	81060	5501	Travel and Training	500	500	-
Airport	81060	5801	Dues/Memberships	200	200	-
Airport	81060	5877	Contribution to Winchester Airport		5,000	5,000
Airport	81060	5898	Waste Disposal	6,000	6,000	-
Airport	81060	5899	Unclassified	3,790	-	(3,790)
Airport	81060	7001	Machinery and Equipment	200	200	-
Airport	81060	7057	Loans	71,265	-	(71,265)

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Cost Recovery	35060	3003	Administrative Fees	45,000	55,000	10,000
Cost Recovery	35060	3010	Equipment Service Contracts	130,000	130,000	-
Cost Recovery	35060	5403	Recruitment and Retention	20,000	20,000	-
Cost Recovery	35060	5404	Recruitment and Retention Programs	10,000	10,000	-
Cost Recovery	35060	5408	Operation Motor Vehicles	70,000	84,000	14,000
Cost Recovery	35060	5410	Department Fleetwide Fuel	60,000	72,000	12,000
Cost Recovery	35060	5504	Travel & Training	15,000	20,000	5,000
Cost Recovery	35060	5630	Equipment Standardization	20,000	20,000	-
Cost Recovery	35060	7001	Machinery & Equipment	115,000	138,000	23,000
Cost Recovery	35060	7005	Motor Vehicles	75,000	90,000	15,000
Cost Recovery	35060	7007	Computer Equipment and Software	30,000	20,000	(10,000)
Cost Recovery	35060	7030	Apparatus and Equipment Replacement	310,000	310,000	-
Economic Development Authority	20	2300	N/P - UNITED BANK-#90978-BAUGH DR	-	120,000	120,000
Economic Development Authority	20	2315	N/P - UNITED BANK-#91006-AVTEX	-	72,000	72,000
Economic Development Authority	20	2325	N/P - UNITED BANK-#91008-LRP	-	24,000	24,000
Economic Development Authority	20	2335	N/P - FIRST BANK-#48682-COMBINED	-	102,000	102,000
Economic Development Authority	20	2345	N/P - 1ST BK & TRUST-#2151580-ITF	-	180,000	180,000
Economic Development Authority	81050	3001	PROFESSIONAL FEES- LEGAL	84,000	40,000	(44,000)
Economic Development Authority	81050	3005	ENGINEERS AND CONSULTANTS	2,000	-	(2,000)
Economic Development Authority	81050	3008	EXISTING INDUSTRY	500	-	(500)
Economic Development Authority	81050	3009	PROSPECT EXPENSES	2,000	-	(2,000)
Economic Development Authority	81050	3018	PRINTING	500	-	(500)
Economic Development Authority	81050	5101	ELECTRIC	10,000	20,000	10,000
Economic Development Authority	81050	5103	WATER AND SEWER	8,000	8,000	-

Department	Major	Account	Description	Adopted 2022	Request 2023	22-23 Change
Economic Development Authority	81050	5105	UTILITY EXPENSE - GAS	-	1,000	1,000
Economic Development Authority	81050	5201	POSTAGE	750	100	(650)
Economic Development Authority	81050	5203	PHONE/INTERNET	4,725	5,000	275
Economic Development Authority	81050	5205	TECHNOLOGY CORE OPERATIONS SUPPORT	6,800	8,000	1,200
Economic Development Authority	81050	5302	PROPERTY/LIABILITY INSURANCE	10,000	10,000	-
Economic Development Authority	81050	5307	PROFESSIONAL LIABILITY INSURANCE	400	400	-
Economic Development Authority	81050	5401	SUPPLIES	1,775	-	(1,775)
Economic Development Authority	81050	5407	MAINTENANCE	10,000	20,000	10,000
Economic Development Authority	81050	5504	TRAVEL AND TRAINING	1,500	-	(1,500)
Economic Development Authority	81050	5800	INTEREST EXPENSE	1,443,400	900,000	(543,400)
Economic Development Authority	81050	5801	DUES AND SUBSCRIPTIONS	750	750	-
Economic Development Authority	81050	8001	COPIER LEASE	2,500	-	(2,500)