STAUNTON™
VIRGINIA

FY 2024

ADOPTED

OPERATING & CAPITAL BUDGET

Home of the council-manager form of government

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Staunton
Virginia

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
City of Staunton, Virginia

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director

Date: **September 02, 2022**

TABLE OF CONTENTS

Page No.

TABLE OF CONTENTS

Page No.

TABLE OF CONTENTS

CITY OF STAUNTON, VIRGINIA
FY 2024 BUDGET SCHEDULE
(July 1, 2023 - June 30, 2024)

CITY OF STAUNTON		
	City Budget Schedule	
Budget Calendar and Budget Discussion with City Council	**September 22, 2022**	
Budget Call/ Notice	**October 10, 2022**	
Budget Work session- School Board/ City Council- School Budget	**October 13, 2022**	
Budget Submission from Departments	**December 2, 2022**	
Budget Notice to Outside Agencies	**December 7, 2022**	
Governor's Budget Presentation	**December 15, 2022**	
Budget Discussions with Departments	**December 2022- February 2023**	
Presentation of Draft Capital Improvement Plan	**January 12, 2023**	
Budget Submission Requests from Outside Agencies	**January 20, 2023**	
City Council and School Board Joint Meeting	**January 26, 2023**	**5:00 PM**
Advertisement for Proposed Tax Rate - Public Hearing	**February 21, 2023**	
Budget Presentation to City Council-Worksession	**March 23, 2023**	**5:00 PM**
Public Hearing - Proposed Tax Rate	**March 23, 2023**	**7:30 PM**
Introduction of Total Budget Ordinance for City and Schools	**March 23, 2023**	**7:30 PM**
Advertisement for Proposed Budget Ordinance - Public Hearing	**April 5, 2023**	
City Council Budget Work session	**April 6, 2023**	**5:00 PM**
Budget Work session- School Board/ City Council- School Budget	**April 13, 2023**	**5:00 PM**
Budget Public Hearing (all budget ordinances)	**April 13, 2023**	**7:30 PM**
City Council Budget Worksession	**April 20, 2023**	**7:30 PM**
City Council Budget Worksession	**April 27, 2023**	**5:00 PM**
Adoption of City Budget and Capital Improvement Plan	**April 27, 2023**	**7:30 PM**

City of Staunton, Virginia

Organization Chart: FY 2024

CITIZENS OF STAUNTON

- **GENERAL ASSEMBLY**
  - Circuit Court
  - Electoral Board & Registrar-*Christi Linhoss*
  - Magistrate
  - Board of Zoning Appeals
  - General District Court
  - Juvenile/Domestic Relations Court
- **CONSTITUTIONAL OFFICERS**
  - City Treasurer — *Richard R. Johnson*
  - Clerk of Circuit Court — *Staci N. Falls*
  - Commissioner of Revenue — *Margaret A. Ragon*
  - Commonwealth's Attorney — *Jeffrey D. Gaines*
  - City Sheriff — *Chris Hartless*
- **CITY COUNCIL**
  - City Manager — *Leslie M. Beauregard*
    - Parks & Recreation — *Chris Tuttle*
    - Police — *James E. Williams*
    - Public Works — *Jeff Johnston*
    - Human Resources* — *Jonathan G. Venn*
    - Finance* — *Jessie L. Moyers*
    - Fire — *R. Scott Garber*
    - Assessor — *Charles E. Haney*
    - Communications — *TBD*
    - Assistant City Manager — *Amanda Kaufman*
      - Community Development — *William L. Vaughn*
      - Economic Development — *William L. Vaughn*
      - Tourism — *Sheryl S. Wagner*
      - Information Technology — *Kurt S. Plowman*
      - Library — *Sarah A. Skrobis*
      - Blue Ridge Court Services — *Megan S. Roane*
      - Office on Youth — *Virginia A. Newman*
      - Social Services — *Anita K. Harris*
  - City Attorney — *John C. Blair, II*
  - Clerk of Council — *Kiley Kesecker*
- **SCHOOL BOARD**
  - Superintendent — *Dr. Garett M. Smith*
    - Budget Director — *Bradley Wegner*
    - Human Resources* — *Jonathan G. Venn*
    - Instruction — *Stephanie E. Haskins*
    - Student Services — *Dr. Jelisa Wolfe*
    - Operations — *Earl J. McCray, Jr.*
    - Technology — *Thomas E. Lundquist*
    - Strategy Planning & Partnerships — *Ruth Jones-Turner*
    - Staunton High School
    - Shelburne Middle School
    - Bessie Weller Elementary School
    - McSwain Elementary School
    - A.R. Ware Elementary School
    - Dixon Education Center
  - Clerk of the Board — *Brenda Lovekamp*

*Finance and Human Resources are shared services between the City of Staunton and the School Board.

CITY OF STAUNTON, VIRGINIA

FY 2024 BUDGET

STAUNTON CITY COUNCIL

Stephen W. Claffey, Mayor

Amy G. Darby, Vice-Mayor

Mark A. Robertson

R. Terry Holmes

Bradley D. Arrowood

Michele D. Edwards

Alice L. Woods

CITY MANAGER

Leslie M. Beauregard

CITY ATTORNEY

John C. Blair, II

ASSISTANT CITY MANAGER

Amanda C. Kaufman

CLERK OF COUNCIL

Kiley A. Kesecker

DEPARTMENT HEADS

R. Scott Garber, Fire Chief

Charles E. Haney, City Assessor

Kurt S. Plowman, Chief Technology Officer

Megan S. Roane, Blue Ridge Court Services

Sarah A. Skrobis, Director of Library Services

Jeffrey M. Johnston, Director of Public Works

Jessie L. Moyers, Chief Financial Officer

Vacant, Communications Manager

Christopher J. Tuttle, Director of Parks and Recreation

William L. Vaughn, Director of Economic Development and Community Development

Jonathan G. Venn, Chief Human Resources Officer

Sheryl S. Wagner, Director of Tourism

James E. Williams, Police Chief

CONSTITUTIONAL OFFICERS

Jeffrey D. Gaines, Commonwealth Attorney

Richard R. Johnson, City Treasurer

Margaret A. Ragon, Commissioner of Revenue

Staci N. Falls, Clerk of the Circuit Court

Christopher M. Hartless City Sheriff

REGISTRAR

Christi L. Linhoss

The Staunton Plan

OUR VALUES

Integrity ~ Inclusion & Equity ~ Excellence ~ Engagement ~ Environmental Consciousness

Strategic Areas

Infrastructure

This strategic area focuses on the foundational and physical framework, utility systems, and transportation network that supports the City of Staunton.

Economic Development

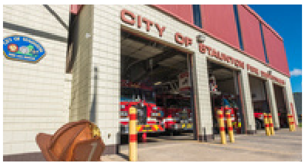
This strategic area affirms City Council's commitment enhancing the economic well-being and quality of life for the City of Staunton through attracting new industries in target areas and supporting the expansion and retention of existing businesses. This area also addresses housing and quality of life needs required to attract and retain a qualified workforce.

Responsive, Efficient Government

This strategic area focuses on the ways in which the city provides services, attracts and grows its employees, and fulfills City Council’s goals.

West End

This strategic area indicates City Council's commitment to providing resources to Staunton's West End, to promote this community as an upcoming and vibrant area that has diverse business opportunities and great potential for economic growth.



Built Environment

This strategic area focuses on the city facilities owned and maintained by the City, with an eye on not only what is needed in the current environment but in the future as city space needs evolve and change.

OUR VISION

A culturally rich, historic city with an exciting future of innovation, growth and resilience.

You belong here!

STAUNTON™ PLAN

Leslie Beauregard
City Manager

Staunton
Virginia

Office of the City Manager

July 1, 2023

Dear Mayor Claffey and Members of Council:

The total FY2024 Adopted Budget is $153,791,956 for all funds, an increase of $11.6 million (8.2%) over the adopted FY2023 budget of $142,185,506. Almost half of the total budget is the General Fund, adopted at $69,838,873, a $4.6 million (7.1%) increase over FY2023. As always, it is balanced and provides a spending plan for the next fiscal year, which will end on June 30, 2024.

The city continues to be faced with factors beyond the city's control including the threat of a recession, high inflation which results in rising costs to provide our own services, and continued labor shortages in several areas of the city. Each of those risks has the potential to negatively impact the city's budget in the upcoming fiscal year and beyond.

On an optimistic note, we believe that this budget is designed to put the city in a positive position to address these risks and significant future needs of the city that put us in a position of resilience and financial stability. We need to plan for what's ahead of us. Therefore, it is critical to maintain our strong financial foundation, focus on long term financial health, be adaptable with our decision-making, and agile in all our actions. As a result, the adopted budget fully funds the current debt service and a little more for future borrowing affordability, maintains a healthy fund balance, and begins to anticipate and plan for future capital needs. The FY 2024 adopted budget has narrowly focused any new revenue growth on the City Council's strategic priority areas. These include a greater focus on economic development, financing mandated facility needs, and addressing compensation disparities to attract and retain quality employees who provide city services to our residents and champion the city for those who visit.

This budget fully funds Staunton City Schools. A successful and thriving school system is critical to the success of the city and we all want to continue to expand on the success and excellence already in place. The School Board and City Council adopted a formula last summer that will fully fund schools and help ensure continued excellence now and in the future.

Finally, this budget remains mindful of continued hardship on our citizens and for that reason, a real estate tax rate of $.89 per $100 assessed value was adopted, representing a decrease of three cents on the current tax rate of $.92. While this will still mean property owners in the city will see an increase in their tax bills, it does offer some relief while still funding the important services of the city that everyone expects, values and enjoys—now and for the long term.

BUDGET SUMMARY

The budget comprises numerous governmental and proprietary funds. Governmental funds include the General Fund, Education Fund, Capital Improvement Fund, Debt Service Fund, and various special revenue funds for grant programs. Proprietary funds include the Water, Sewer, Parking, Stormwater, and Environmental funds.

Some of the highlights from the FY 2024 adopted budget include:

- **The real estate tax rate is reduced to $.89 per $100 assessed value, a reduction of three cents off the current rate of $.92.** This was an assessment year and assessments increased, driven by a variety of economic influences which, in turn, determine sales prices. For the past two years, properties have been selling for much more than during pre-pandemic years. The high demand for, but limited supply of properties available for sale in the city led to sales prices skyrocketing. The same trends have occurred in Waynesboro, which is experiencing similar assessment increases; these trends are also occurring across most of the State. Historically, Staunton experienced similar trends in 2007 with an increase in assessments of 32.7%, followed by a 9.4% reduction to those assessments.

- This budget includes full funding of Staunton City Schools. There is $904,934 in additional funding for City Schools, honoring the new funding formula approved by the School Board and City Council last summer.

- This adopted budget anticipates future capital needs by fully funding debt payments for existing debt owed by the city, plus additional funds in anticipation of a future debt issuance for known capital projects, such as separation of the Juvenile and Domestic Relations Domestic Court from Augusta County. The exact amount of the required debt issuance is unknown at this time and the funding, as presented in this budget, would come from the debt service sinking fund balance until another source could be identified.

- City Council amended the proposed budget, and in the adopted budget there is the equivalent of three cents on the real estate tax rate for each of their identified priorities: implementation of the West End revitalization plan, investment in infrastructure in and revitalization of Uniontown, and improvements to the Staunton Public Library. Three new reserves will be established in the City's capital budget fund for these purposes, with funding being transferred from the General Fund.

- This budget continues to focus on the city's commitment to ensuring that pay for our employees is and remains competitive. The budget includes part of a phased-in implementation of the compensation and classification study recommendations. Details on this can be found later in this message.

- Because *Economic Development, Responsive, Efficient Government* and the *West End* continue to be strategic areas of focus for City Council, a new Director of Community Development has been funded in this budget. Currently, there is one department head that oversees both the Department of Economic Development and the Department of Community Development. Creating this position will create a department head just for Community Development, allowing each department head to dedicate their workload to those distinct areas, rather than splitting their time and focus. This has been a priority for City Council for several years.

- Additional expenditures, driven by significant increases in the city's cost share of regional operations, include the Middle River Regional Jail, the Shenandoah Valley Juvenile Center, Valley Community Services Board, the Central Shenandoah Health Department, the Shenandoah Valley Airport, and the Shenandoah Valley Animal Services Center. Further details on these are found later in this message.

- Finally, unfunded departmental operational requests for FY 2024 total over $983,000, which mainly consist of new equipment requests. In addition, there were personnel-related requests of $510,083 that are also unfunded in this budget. The unfunded personnel requests include new full-time positions, upgrades of part-time positions to full-time, and a request for the city to participate in the Virginia Retirement System's hazardous duty multiplier retirement option.

REVENUES

City revenues are reviewed and developed by a team of staff, including the City Manager, Assistant City Manager, Chief Finance Officer, Commissioner of Revenue, and City Treasurer. The team reviews revenues line item by line item, making projections on historical and currently trending amounts. In addition, the team discusses potential adjustments due to more recent trends, future known changes, and highlighted possible uncertainties (i.e., possibility of a recession). All of these factors influence the projections in the adopted budget.

General Governmental Revenues

Real Estate Taxes

With an average increase in total real property tax assessments of 25.2% (not including new construction), the adopted FY 2024 budget reduces the real estate tax rate to $.89 per $100 assessed value, a reduction of three cents off the current rate of $.92. Given the reassessment, even with the rate reduction, the city will recognize $4,354,980 in additional revenue for FY 2024. One penny on the tax rate equates to approximately $287,261.

The median assessed value of residential property for 2023 in the city is $216,300. Foregone Agricultural and Forestal District real estate taxes total $202,300. The city's housing rehabilitation abatement program results in forgone real estate taxes totaling $152,900. The total cost of these two programs is $355,200, reflecting the high value the City of Staunton places on the conservation of open space and historic preservation.

Other Local Taxes

In other local tax revenues, increases are projected in personal property taxes, in the amount of $345,000; sales taxes, in the amount of $349,522; business, professional, and occupational license (BPOL) taxes, in the amount of $300,000; and meals taxes, in the amount of $626,950. Transient occupancy tax revenue is projected to increase as well by $382,000.

State Funding

State funding is estimated at 18.6% of the General Fund budget, with a projected decrease of $235,116, totaling $12.9 million. The largest categories of state aid are personal property tax relief, health and welfare, revenue for Constitutional Officers, and the Children's Services Act. The decrease is driven by reduced projections for state aid, aligned with service needs, in the areas of Health and Welfare and Children's Services Act.

Federal Funding

Federal revenue accounts for $1.2 million, only 1.8% of the General Fund budget, and is expected to decrease by $340,788, resulting from revisions in grant funding and funding for health and welfare programs, commensurate with service needs.

Proprietary Fund Revenues

The budget includes no fee increases in the Water, Wastewater, Stormwater, Environmental, or Parking funds. In the long term, however, it is anticipated that fee increases will need to occur in order to fund significant capital needs associated with water delivery infrastructure and to fulfill stormwater requirements.

Related to water capital needs, the Gardener Spring Pump Station project was put out for bid and awarded during FY 2023. However, final costs for the project came in significantly higher than the original estimates provided. The new debt issuance in FY 2023 of $8.5 million was not enough to cover the entire cost of the construction phase of this critical project. As a result, $1 million was transferred from the FY 2022 general fund carry over funds and the remaining overage will come from the water fund balance. This very critical water source project, coupled with upcoming water infrastructure needs, will necessitate an increase to water rates in the near future.

Currently, a study is underway to review Staunton's stormwater fee enterprise. This study will quantify expenses over the next five-year permit cycle, determine the appropriate rates to complete the program, and offer structural modification recommendations if the current program structure is not sufficient to meet the needs of the city.

Both of these topics will be the focus of much work between now and the development of the FY 2025 budget.

EXPENDITURES

Personnel

Compensation Adjustments

As with any service-based organization, the largest portion of the city's operating budget is devoted to personnel costs, including compensation and benefits. A stable and proficient workforce is the cornerstone of effective service delivery to the community. While the recruitment, development, retention and support of a skilled city workforce continue to be a strong priority in this budget, the City of Staunton, like most employers, is still impacted by a labor shortage and the need to offer higher wages and salaries.

In order to ensure that the City of Staunton remains competitive in this tight labor market, the city completed a Classification and Compensation Study with Management Advisory Group in 2022. The goal of the compensation study was to provide the foundation for an appropriate classification and compensation system and pay plan based on current compensation levels for similar public sector employers and local market competitors.

The FY 2024 budget proposal encompasses some of the study's recommendations, including a 5% cost of living adjustment for full- and part-time employees, effective July 1, 2023, at a cost of $1.05 million for the General Fund, including benefits. There are also adjustments being made to the minimum salary within salary grades and targeted compression adjustments, where applicable, at a cost of $172,425 for the General Fund. Additional recommendations from this study, yet to be determined, will be addressed during the FY 2025 budget process and beyond.

The School Board approved a budget that includes a 6% pay adjustment for its employees, effective July 1, 2023.

The Police Department and Fire & Rescue have their own unique set of challenges that were actually addressed during FY 2023 and will carry over into FY 2024. For the Police Department, starting pay was increased to $47,000 in response to a mid-year increase implemented by a neighboring locality. Up to that point, Staunton Police Department's starting pay was $44,100. We found ourselves in a situation where Police needed to advertise for the academy earlier than July 1, 2023, and the city would have been at a disadvantage advertising at a pay rate that was significantly lower than our immediate neighbor. This will not only ensure that the city remains competitive with our neighbor in terms of recruitment of new officers, but will help to retain our current officer pool. Maintaining the staff expertise and experience the city already has in place is critical.

A similar adjustment was made mid-FY 2023 to Fire & Rescue's starting pay, which was at $40,000 before it was adjusted to $42,000. This was done principally to address retention of current staff. If someone were to leave, the city's competitive advantage would be diminished by having a starting salary lower than our immediate neighbor, and it could prove difficult to attract someone with experience in that situation.

Retirement

After a significant increase in FY 2023, the city's Virginia Retirement System contribution is only increasing from 17.21% to 17.27%, at a minimal additional cost of $10,000.

Health Care

Health care costs for the city are projected to increase by 10%. The main driver has been large claims. City employees will also see a 10% increase in their premiums, effective January 1, 2024. The employee-specific impact will depend on the insurance plan in which an employee is enrolled (point of service or high deductible health plan) and coverage under the plan (employee only, employee and spouse, or family). By way of example, an employee enrolled in the city's most expensive plan, the point of service family plan, will pay an additional $15.40 per pay period, increasing the employee contribution from $308 to $338.80 per month.

Education

Education remains one of the city's highest priorities and its largest single expenditure. The adopted transfer to the Education Fund from the General Fund, totaling $15.97 million, accounts for 22.86% of the General Fund budget, and constitutes an increase of $904,934 (6.0% increase) over FY 2023.

The Staunton School Board has adopted a total school budget of $46,583,445, an increase of 7.0%, or $3,065,191, over the adopted FY 2023 budget. The School Board's adopted budget includes a local contribution that is balanced with the local contribution in the city's budget.

Public Safety

Public safety operations are increasing 7.4%, or $1.1 million. This category includes Police, Fire, the E-911 center, Middle River Regional Jail, Shenandoah Valley Juvenile Center, Office on Youth, building inspections, animal control and the Shenandoah Valley Animal Services Center. A portion of this increase, $231,158 for the Middle River Regional Jail, is attributable to a higher population of inmates from the City of Staunton, which then increases our share of the jail, combined with a decline in the inmate populations from other localities.

Also reflected is an increase for the Shenandoah Valley Juvenile Center in the amount of $222,448, a result of severing ties with the Office of Refugee Resettlement (ORR) Program that provided significant federal dollars to the Center. Like many employers, Shenandoah Valley Juvenile Center (SVJC) has experienced ongoing challenges in returning to pre-COVID staffing levels. SVJC has relied upon a limited number of dedicated staff to ensure safe staffing levels despite reducing the number of youths housed at the facility at any given time. These challenges have been exacerbated by staff being repeatedly assaulted and injured by youth in the ORR Program. This has placed an additional strain on staffing and is impacting SVJC's core mission of providing secure residential services for juveniles from our member jurisdictions. SVJC will be using 35% of their fund balance in FY 2024 to help member jurisdictions ease the financial burden of the transition. While the increase is substantial for the locality members, it is more aligned with what other localities have and continue to spend on juvenile detention.

The Shenandoah Valley Animal Services Center is increasing by $89,141 to continue to help stabilize and improve operations at the shelter. The increase in the city's cost (25.5% of total shelter budget) is due to the addition of staff (kennel and facilities attendants); in the past, there had been an overreliance on volunteers to staff shelter operations, so transitioning certain positions from part-to full-time was needed. There was also a much-needed expansion of office space at the current location.

Other increases include the compensation adjustments made in FY 2023 for the Fire & Rescue and Police Departments, as described earlier in this message, a 5% cost of living adjustment for all full-and part-time staff on July 1, an adjustment to the minimum salary within salary grades, targeted compression adjustments where appropriate, and increases in health care costs.

A new request in the amount of $65,000 to purchase updated Emergency Medical Dispatch software that will interface with Computer-Aided Dispatch has been removed from the FY 2024 budget and will be funded instead from funds in the current fiscal year, after savings were identified in the Police Department's budget.

Health and Welfare

Health and Welfare operations decreased by 6.8%, or $540,030. Much of this is due to a decrease in the city's share of public assistance, reflective of the 25.45% local share of total costs, down from 28.85%, for Shenandoah Valley Social Services. At the same time, state funds for Medicaid expansion continue to grow and do not require a local match. Projections for the Children's Services Act are expected to decrease by

$150,000 as overall costs for Staunton have levelled with fewer children coming into care, and others exiting due to successful reunification or adoption. Staunton has a small group of children who have significant needs that require long-term residential placement, so while spending in therapeutic foster care and community-based services is projected to decrease, overall spending is not projected to fall farther due to the increase in cost for those children.

The $11,889 increase for the Central Shenandoah Health District, is attributable to the city's share of a 5% salary increase, cost increases to the employee benefit program, and the increased cost of providing services due to inflation.

Finally, the Valley Community Services Board (CSB) has shared that there will be enough state general fund dollars available to cover psychiatric services in FY 2024, the area the city's contribution has historically supported. This year the CSB is requesting $247,129 to "stand up" a crisis receiving center/crisis stabilization unit. While a facility like this is highly desirable and needed in our region, many questions remain about the cost and how the facility will be paid for. Estimates have been shared that the capital costs of the facility could be $5 million to $15 million, plus operating expenses, depending on whether it is a renovation or a new building. Staff will review information carefully and fully as it is received and update City Council accordingly. The full request has been included in the FY 2024 adopted budget.

Community Development

Community Development, which includes Planning and Development services, Economic Development, and Tourism, increased by $202,261, or 7.2%. Some of this increase is attributable to a 5% cost of living adjustment for all full-and part-time staff on July 1, an adjustment to the minimum salary within salary grades, targeted compression adjustments where appropriate, and increases in healthcare costs. Two new requests that had been included in the proposed budget, the Entrance Corridor Overlay for $45,000 and the Staunton Crossing Marketing Plan for $41,500, have been moved to the unfunded list and will be considered by City Council when the FY 2023 carry-over funds are discussed and considered.

Also included is a new position, a Director of Community Development. Currently, there is one department head that oversees both the Department of Economic Development and the Department of Community Development. Creating this position will create a department head just for Community Development, allowing each department head to dedicate their workload solely to those distinct areas, rather than splitting their time and focus. This change will make strides in several strategic areas that City Council most recently readopted: *Economic Development*, *Responsive, Efficient Government*, and the *West End*.

Finally, City Council added funds for a new part-time Permit Technician position requested during the FY 2024 budget process. This position will help to provide more timely, efficient, and responsive customer service to the public.

General Government

General Government Administration (including City Council, City Manager, City Attorney, Communications, Finance, Audit, Assessor, Information Technology, Human Resources, Registrar, Risk Management, and two constitutional offices) increased by 7.8%, or $527,132. A portion of this increase is attributable to a 5% cost of living adjustment for all full-and part-time staff on July 1, an adjustment to the minimum salary within salary grades, targeted compression adjustments where appropriate, and increases in healthcare costs.

Other increases include $22,000 for firefighter physical exams and $15,000 in the Clerk of Council's budget for the true and increasing cost of publishing required legal notices. In the Finance Department's budget, there is $300,000 in vacancy savings budgeted, realizing that in the current environment, the city will experience this level of savings due to positions becoming vacant; this is offset by funds required for a portion of the compensation increases.

Public Works

Funding for Public Works and Engineering operations increased by 2.5%, or $159,864. Much of this increase is attributable to a 5% cost of living adjustment for all full-and part-time staff on July 1, an adjustment to the minimum salary within salary grades, targeted compression adjustments where appropriate, and increases in healthcare costs.

Separate from the General Fund, but under the purview of Public Works, there are two new positions in the Water Fund included in the adopted budget. The Virginia Department of Health recently raised the staffing requirements for Class 1 waterworks like Staunton's operation. The new requirement is to have at least two operators at the plant at all times (24/7). Additionally, one of the operators needs to have a Class 1 license. For Staunton, this equates to four additonal FTEs. While the city is allowed to phase in these additional positions, we need to show progress toward the goal, resulting in the two new positions for FY 2024. The city plans on adding an additional two (the final two) positions in FY 2025.

Recreation, Parks and Library

This functional area increases by 3.5%, or $146,405. Much of this increase is attributable to a 5% cost of living adjustment for all full-and part-time staff on July 1, an adjustment to the minimum salary within salary grades, targeted compression adjustments where appropriate, and increases in healthcare costs. The FY 2024 request for $30,000 to replace the trees at the Wharf has been moved to the unfunded list and will be revisited during the FY 2023 carry-over discussion. The existing trees are causing infrastructure damage to the curbs and bricks.

FY 2024 CAPITAL IMPROVEMENT PLAN (CIP)

Capital projects in FY 2024 include the following:

Funded from FY 2022 Carryover, $850,000:
- $300,000 Fire truck replacement reserve
- $125,000 Bike and pedestrian project
- $100,000 Greenways projects
- $225,000 Building maintenance – Pump House at Gypsy Hill Park
- $100,000 Dog park lights

Funded from Projected FY 2023 Carryover, $1,286,050[1]:

- $30,000 Fire & Rescue breathing apparatus
- $10,000 Fire & Rescue cardiac monitor
- $100,000 Sidewalks
- $100,000 Public Works equipment fund
- $100,000 Public Works building fund
- $41,050 Blue Ridge Community College capital share
- $100,000 School capital reserves
- $100,000 Ineligible streets/parking lots
- $140,000 Adaptive traffic control
- $150,000 Nutanix cluster hardware
- $100,000 Montgomery Hall Park fiber
- $65,000 Library space needs study
- $90,000 Additional funding for Gypsy Hill Park bathroom renovations
- $160,000 Practice field lighting at Montgomery Hall Park

Funded from Projected FY 2023 Carryover, $900,000[2]:

- $100,000 CAD/RMS system replacement
- $600,000 Moxie Stadium renovation
- $200,000 Core network router replacement

Funded from CIP Reserves, $725,000

- $725,000 Churchville pedestrian corridor improvements

Funded from Virginia Department of Transportation (VDOT) Revenue Sharing, $1,786,524

- $675,000 Churchville pedestrian corridor improvements
- $1,111,524 High visibility crosswalks[3]

DEBT

The city's total outstanding debt for governmental and proprietary funds, as of June 30, 2023, is well within the guidelines of the city's Debt Policy for two of the three required ratios. For the third ratio, the city is required to have a 10-year payout ratio greater than 50%; currently the city is scheduled to retire 44.92% of the general fund debt within the next 10 years, which is 5.08% less than necessary to meet the 10-year pay-down ratio. This is a direct result of the $46 million debt issuance in 2019 for the Staunton High School renovation and addition. This debt issuance has a 30-year term, which significantly affects the city's ability to repay 50% of the current outstanding debt principle within 10 years. Outstanding debt for schools as a percentage of General Fund outstanding debt equals 80%, compared to 20% of General Fund outstanding debt before any new and future debt issuance.

The city will reduce its total outstanding debt by $4.53 million in FY 2024 through principal payments; however, included in the FY 2024 budget is a planned debt issuance for known capital needs, such as separation of the Juvenile and Domestic Relations District Court from Augusta County. The exact amount

[1] The Proposed CIP presented to City Council in January 2023 included this as a transfer from the General Fund in the FY 2024 budget. To balance the budget, that transfer has been eliminated.
[2] This revenue source was part of the originally Proposed FY 2024 CIP.
[3] After the proposed capital budget was presented to Council in January, the city received confirmation of this funding.

of the required debt issuance is unknown at this time. This brings the planned net increase in outstanding General Fund debt to $5.47 million as of June 30, 2024. The current planned term of this debt is 20 years, so this debt issuance will not significantly affect the 10-year payout ratio.

The budget includes $6,162,277 for the debt service sinking fund and serves two goals: 1. The General Fund transfer of $5,591,903 fully funds the city's responsibility for what is currently owed by the city. This decision follows years of reducing those funds to help balance the budget, which relied on the use of debt reserves; and 2. Budgeting an additional $570,374 in anticipation of future debt issuance (the exact amount is unknown at this time) for known capital projects, such as separation of the Juvenile and Domestic Relations Domestic Court from Augusta County. This funding, as presented in the budget, would come from the debt service sinking fund balance until another source could be identified.

OUTSIDE AGENCY CONTRIBUTIONS

Most outside agencies were level-funded in FY 2024 with a few exceptions based on legal funding requirements and funding formulas that are in place. In addition to the regional agencies discussed earlier in this message, the following changes were included in the adopted budget:

- The Shenandoah Valley Airport's funding formula has not changed since 2004, while operating costs, local shares of capital projects, and airline services costs have increased. A new funding formula was approved by the member jurisdictions in 2019, but at that time, the increase was put on hold due to uncertainties with the pandemic. The airport has now requested the newly approved formula be funded. The increase is $17,374 for a total contribution in FY 2024 of $65,533.

- The Central Shenandoah Planning District Commission's (PDC) request typically includes funding in several areas: the annual assessment, CERT program, Metropolitan Planning Organization (MPO), BRITE public transit, and the Afton Express. The funding request for FY 2024 was $127,402, which is a decrease from FY 2023. The decrease is attributable to the PDC discontinuing its CERT program, which will instead be administered by Augusta County on a volunteer basis; and, the hiring of a consultant to reassess the BRITE funding formula for Staunton and the other partners. As a result, Staunton's share decreased while maintaining current routes. As it stands, the public transit program is funded almost entirely from federal and state funds, with local partners only carrying about 4% of the cost to provide this service.

- The Valley Children's Advocacy Center requested an equal amount of $10,000 from the three localities it serves. This adopted budget, however, includes an amount that is aligned with the percentage of total children served in the City of Staunton, which is 24% of the total. The adopted contribution is $7,116, which is a decrease of $3,046 from FY 2023.

Several additional agencies requested FY 2024 funding, but the requests were not funded. The unfunded requests are as follows:

- Valley Associates for Independent Living: $2,000 – This agency provides direct services to about 37 Staunton residents, including living skills training, information and referral, service facilitation and coordination, options counseling and advocacy. At this time, the budget does not recommend funding new agencies.

- Valley Alcohol Safety Action Program: $7,000 – This request was received late in the process and was requested to pay a portion of an additional Case Worker position. The request was made equally among all five jurisdictions that are served by Valley ASAP and all partner jurisdictions would need to agree to fund. At this date, that has not been the case.

A complete list of **Outside Agency Contributions** can be found later in this document.

BUDGET BALANCING

Budgets are all about choices. Staunton's budget process begins with the submittal of each department's budget request in December. Departments determine what resources they need to deliver quality services as efficiently as possible. Each department director has to justify the submitted budget request during subsequent budget review discussions. Ultimately, difficult decisions are made to balance the budget, based on an understanding of City Council's strategic priorities, sound financial and management principles, and experience.

Unfunded departmental operational requests for FY 2024 total over $983,000, which mainly consist of new equipment requests. In addition, there were personnel-related requests of $510,083 that are also unfunded in this budget. The unfunded personnel requests include new full-time positions, upgrades of part-time positions to full-time, and a request for the city to participate in the Virginia Retirement System's hazardous duty multiplier retirement option. In addition, staff presented $110,000 in budget reductions from various departments across the General Fund as a result of budget balancing work during the budget work sessions with City Council. These reductions allowed City Council to redirect funding to the capital fund for three new reserves mentioned earlier in this message. The operating reductions will not affect personnel or services provided to our citizens.

The transfer to the Capital Improvement Program (CIP), in the amount of $1.3 million has been eliminated. The FY 2024 CIP will be funded with projected FY 2023 carry-over funds. The FY 2024 planned debt service, which includes a potential debt issuance related to the Juvenile and Domestic Relations District Court, has been reduced by $570,374, with this amount being funded out of the Debt Service Sinking Fund balance. There is $300,000 in vacancy savings budgeted up front, realizing that in the current environment, the city will experience this level of savings due to positions becoming vacant. The complete list of **Unfunded Expenditure Requests** can be found later in this document.

ACCOMPLISHMENTS

It's exciting to share our year of successes and accomplishments in so many areas. Without naming them all, here are some of the highlights:

The city received several grants to help with our economic development efforts around the city and with continued restoration of our historic and vibrant downtown.

- The city was the recipient of a FY 2022 Virginia Business Ready Site Program grant in the amount of $850,000 to take the Staunton Crossing project to a Tier 4 site. This grant will pay for essential due diligence studies as well as preliminary and final site engineering and design reports.

- The city was the recipient of a FY 2023 Virginia Business Ready Site Program grant in the amount of $4,550,000 to elevate the Staunton Crossing project to a Tier 4/5 site. This grant will pay for construction of the wastewater collection system.

- The former Western State Hospital Steam Plant project received $99,000 in Virginia Industrial Revitalization Funds to assist with transforming the industrial structure to a restaurant and brewery. The activities undertaken in this planning grant will build upon the previous studies for adaptive reuse of the Steam Plant by finalizing the schematic design for the buildings and site, addressing the multiple engineering needs for the project, and developing cost estimates and a budget.

- The city is in its second year of the Environmental Protection Agency Brownfields Assessment Grant award in the amount of $300,000 to continue the efforts to revitalize the West End community. The city has contracted for professional services to continue the implementation of the project.

The year also brought additional economic development and business activity in the city. An express carwash opened along Richmond Road, along with a new Sentara Primary Care facility. The Villages are renovating a 10,681 square foot utility/storage facility and building a 12,530 square foot building to create 20 new apartments. Valley Outside Services added a new office building to their site. Next to Stan's Ski and Snowboard shop, Micah's Coffee is renovating a large building to offer drive through coffee services and Walmart is adding space to their building to accommodate grocery pick up services. Wendy's, Waffle House, and an AT&T store opened new locations at Staunton Crossing. Greenville Avenue opened a new Long John's Silvers and plans are in process for a new Dunkin' Donuts across the street. Select Bank renovated the former Elliott Jeep building to open up a Staunton branch.

Downtown saw the renovation of the 6,354 square foot former Banker's Insurance building to house Bears and Blankets Early Learning Academy on Central Avenue next to Dollar General, and across the street Gloria's Pupuseria opened in their new space. Several new retail shops and food establishments opened that include Sweet Addie's Waffle Shop, Remedy Burger, Slyde 23, Billy Opal, Burrow and Vine, Accordia, and Queen City Games and Gifts.

Several larger projects underway include 4,376 square feet of historic buildings on Lawyers Row being renovated into eight hotel-type suites and Staunton Steam Laundry being redeveloped into apartments and retail space. Additional improvements to the downtown landscape continue, with the completion of the Central Avenue Streetscape Improvement Project, which included replacement of the existing concrete sidewalks with brick, undergrounding of utility lines, and the addition of pedestrian safety improvements and decorative lamp posts.

Holy Cross Presbyterian Church has purchased the former Dice's building on Frontier Drive to renovate into their new facility.

As an entitlement community, the city receives annual Community Development Block Grant allocations to provide funding for public services, improvement of public facilities and infrastructure, homeowner-occupied rehabilitations, and the identification of homeless and special needs activities. With these funds, the city continued its efforts to provide more affordable housing and other services that benefit those who are income-challenged, the elderly, and those with special needs in our community. In its fourth year as a U.S. Department of Housing and Urban Development (HUD) entitlement community, the city received an allocation of $317,340, directed to organizations providing services and housing rehab to low-to-moderate income families and infrastructure projects in their neighborhoods.

Last summer, the Staunton Crossing demolition project was completed. All 19 buildings were demolished, and 15 underground and above ground tanks on the site were properly removed. The contractor completed removal of the underground tunnels, other materials and debris on the site, and reseeded all former foundation sites. The required reports have been submitted and approved for the proper close-out of the VEDP/DEQ Brownfields Grant used for environmental abatement at the site. The total demolition cost did not exceed the original contract amount of $2.4 million.

Accomplishments and accolades in other areas of the city include the following:

- The Virginia Scenic Railway tourist rail excursion opened in August 2022 and sold out within four days of the launch. This is bringing significant tourism and visitors to our city.

- Accolades in 2022 included Staunton being named *The South's Best Mountain Town of 2022* and *One of the Best Southern Mountain Towns for Retirement* by Southern Living Magazine; and, Beverley Street was named *One of America's Most Historic Streets* by MSN.com.

- The Gypsy Hill Park "Entrance Improvement Project" was a public/private partnership with public donations exceeding $200,000. This won the Virginia Recreation and Parks Award for the "Best New Renovation."

- Software has been purchased to operate with the nine flood sensors and rain gauges that have been strategically placed throughout the city's three watersheds. Over time this system will provide valuable information for stormwater management relative to best type and location of flood mitigation practices and BMP structures to consider throughout the city.

- The city received, or expects to receive, several grants for large, critical infrastructure projects including the Cole Avenue stream restoration, Gypsy Hill Park stream restoration, and improvements to ten pedestrian intersections primarily in the downtown area, through the Virginia Department of Transportation.

As evidence of the city's strong financial standing, the Finance Department received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY 2023 budget. In order to receive the award, the budget document must meet GFOA criteria, requiring that the document be a policy document, a financial plan, an operations guide, and serve as a communications device for the public.

Finally, I am so grateful to our employees who continue to provide effective and efficient services to the public we serve. I am proud of each and every one of them and what we are accomplishing each day together.

CLOSING COMMENTS

Budget development is shaped by a number of factors, including alignment with City Council's vision, values and strategic priorities, the city's financial policies, and principles of budgeting. Forecasting revenues and expenditures is difficult and requires staff to work with imperfect information. As current events demonstrate, budgeting, more so than ever, must be adaptable and agile in the face of unpredictability.

I want to thank the following individuals for their diligent work in preparing this budget: all the department heads and managers who developed their budget requests and then met in person to walk through their needs; Chief Finance Officer Jessie Moyers who worked tirelessly with me for months on end to put this budget together; Assistant City Manager Amanda Kaufman who, while only having been with the city a few weeks, jumped right into the process with great ideas and input; City Assessor Charley Haney for providing the information needed to develop real estate revenue estimates; John Blair and Robin Wallace in the City Attorney's Office for providing guidance and advice on the city's tax and budget ordinances; Commissioner of Revenue Maggie Ragon and Treasurer Rick Johnson for their time and expertise in helping develop the revenue projections; and finally Morgan Smith in the City Manager's Office for her numerous contributions, from development of the budget cover to preparing communications about the budget.

Finally, allow me to thank one more time the entire team of directors and staff of all the city departments and regional agencies for their tireless commitment and passion towards serving the Staunton community. None of this is possible without them.

Respectfully,

Leslie Beauregard
City Manager

City of Staunton, Virginia

Profile of the Government

The City of Staunton was settled in 1732 and later chartered as a town by the Virginia General Assembly in 1761 and the town was formally incorporated in 1801. The City was named for Lady Rebecca Staunton, wife of colonial Governor Sir William Gooch. Staunton was incorporated as a city in 1871. Staunton is the birthplace of the council-manager form of government. Staunton appointed its first city manager, and the nation's first city manager, Charles E. Ashburner, in April 1908.

History

A settler named John Lewis crossed the Blue Ridge Mountains in 1732 and built his home, Fort Lewis, about a mile east of what is today Staunton's city limits. Other settlers followed and a community began to form. Four years later King George II issued a royal land grant to William Beverley for 118,491 acres, including much of what is today Staunton and Augusta County.

In 1747, Beverley measured off a plot of land within his "manor", or estate for a community then called Mill Place. In 1761 that town was chartered by Virginia's General Assembly as Staunton. Throughout the Colonial Era, Staunton thrived in its role as seat for Augusta County, a county that at the time included much of what is today West Virginia, Ohio, Kentucky, Illinois, and Indiana. Staunton was the center of the larger Virginia of that time and a major-stopping point on the Great Philadelphia Wagon Road.

Staunton citizens organized their first volunteer fire department in 1790. The Virginia Central Railroad arrived in 1854 to make Staunton the transportation hub of western Virginia. In 1856, a son was born to Staunton's Presbyterian minister, a boy who was to become Staunton's most noted son, and twenty-eighth President of the United States, Woodrow Wilson. Staunton survived the Civil War with most of its buildings intact. In 1905 when the city population surpassed 10,000, the City was forced by state law to reorganize its government and install a board of alderman and common council. However, the new governmental structure didn't work for the city. After much study and debate, the city established a new form of government using a manager, a city manager to handle city administration. Staunton became the birthplace of the City Manager form of government, the standard government structure now used by thousands of cities across the nation and around the world.

The City was recognized by the National Trust for Historic Preservation in 2001 as one of the nation's "Dozen Distinctive Destinations," and in 2002 as a Great American Main Street City, the first Virginia city to be so honored.

The City of Staunton acknowledges that the City is included in the region of the ancestral and traditional lands of the Manahoac, Shawandasse Tula (Shawanwaki/Shawnee), and Monacan people, who historically inhabited the area.

City Governance

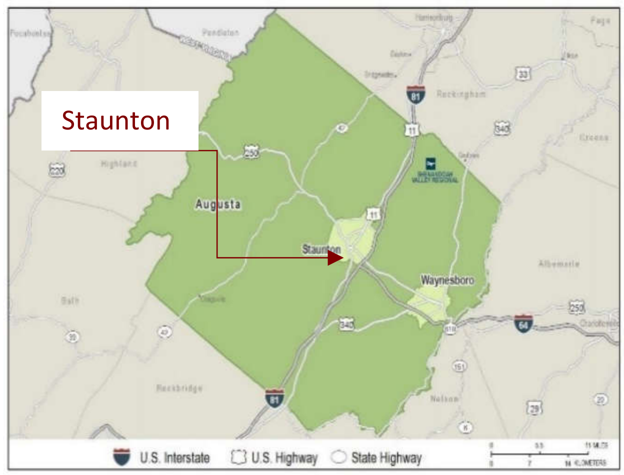
The City is governed by seven members of City Council for policymaking and legislative issues. Council members are elected at large for four-year terms. Council members elect the mayor. The city manager is appointed by City Council and is responsible for the general operations of the City and administering the policies and ordinances enacted by City Council. The city manager appoints all department directors for the various operating departments.

The Staunton City School Board is comprised of six members elected at large for four-year terms with the responsibility of the operation of the City school system. The School Board appoints a superintendent to administer the operations, policies, and procedures of the School Board. The local share of funding for the school system is appropriated through the budget process by City Council and provided through a transfer from the General Fund to the Education Fund.

Other elected officials include the constitutional officer for the offices of; the Commonwealth Attorney, Sheriff, Treasurer, Commissioner of the Revenue, and Clerk of the Circuit Court. The Judges of the Circuit Court, the General District Court and the Juvenile and Domestic Relations Court are appointed by the Virginia General Assembly.

Staunton is an independent city with local government taxing power providing the full range of municipal services. These services include public safety, recreation, parks and culture, education, health and social services, public works and utilities, sanitation, planning and zoning, community development, judicial administration, and general and financial administration services.

Staunton is located at the intersection of I-81 and I-64 in the Shenandoah Valley of Virginia. The City is 90 miles west of Richmond, 85 miles north of Roanoke, and just 150 miles southwest of Washington D.C. The City encompasses an area of 19.98 square miles with a population of approximately 24,972.



Staunton is located within Augusta County and offers a total labor force of more than 100,000 within a thirty-mile radius of Staunton.

The City is located within 35 minutes of eleven colleges and universities: University of Virginia, James Madison University, Washington & Lee University, Virginia Military Institute, Mary Baldwin University, Bridgewater College, Eastern Mennonite University, Blue Ridge Community College, Piedmont Virginia Community College, Old Dominion University at the Blue Ridge Community College campus, and American National University at the Charlottesville and Harrisonburg campuses. The area also has several other specialized education centers: Shenandoah Valley Governor's School, four private high schools, and Valley Career and Technical Center for occupational trades/industrial education and training.

The City has multiple nationally recognized art and culture venues, including the American Shakespeare Center and the Heifetz International Music Institute, a nationally recognized historic downtown, and nine parks, including Montgomery Hall Park, which is listed on the National Register of Historic Places and the Virginia Landmarks Registry, with approximately 500 acres of park land for outdoor activities, athletics, festivals and cultural events. The City is located just twenty minutes west of the Blue Ridge Parkway and Skyline Drive for additional outdoor adventures for camping, hiking and biking trails.

Staunton has five historic districts and 23 individual buildings listed in the National Register of Historic Places and the Virginia Landmarks Registry. The Beverley, Wharf, Newtown, Gospel Hill and Stuart Addition historic districts capture much of the lifestyle and the distinctive architecture of the city's colorful past.

STAUNTON, WAYNESBORO, AUGUSTA COUNTY AREA -STATISTICAL DATA

POPULATION:

Locality	2010	2020.	%+
Staunton	23,746	25,750	8.4%
Waynesboro	21,006	22,196	5.7%
Augusta County	73,750	77,487	5.1%
Commonwealth of Virginia	8,001,024	8,631,393	7.9%

Source: U.S. Census

INCOME LEVELS:

Locality	Median Household Income
Staunton	$53,041
Waynesboro	$47,238
Augusta County	$69,082
Virginia	$80,615

Source: 2017-2021 American Community Survey

DISTRIBUTION BY GENDER:

Locality	Female	Male
Staunton	54.3%	45.7%
Waynesboro	51.1%	48.9%
Augusta County	49.2%	50.8%
Virginia	50.8%	49.2%

Source: U.S Census, 2020

LAND AREA:

Locality	Square Miles	Population
		Per Square Mile
Staunton	19.92 sq. miles	1,292.7
Waynesboro	14.97 sq. miles	1,482.7
Augusta County	967.07 sq. miles	80.1
Virginia	39,482.11 sq. miles	218.6

Source: U.S. Census, 2020

DISTRIBUTION BY RACE and ETHNICITY:

Race & Ethnicity	**Staunton**	**Waynesboro**	**Augusta County**	**Virginia**
White	80.1%	73.4%	89.6%	60.6%
Black or African American	10.9%	10.9%	4.3%	18.7%
Hispanic	3.6%	8.9%	3.2%	9.8%
Other	5.4%	6.8%	2.9%	10.9%

Source: 2017-2021 American Community Survey, Categories include Not Hispanic or Latino, except for the Hispanic category.

EDUCATION LEVEL:

Locality	High School graduate-persons age 25 years+	Bachelor's degree or higher-persons age 25 years+
Staunton	91.7%	30.3%
Waynesboro	87.7%	27.9%
Augusta County	89.4%	22.6%
Virginia	90.8%	40.3%

Source: 2017-2021 American Community Survey

OTHER INFORMATION:

Locality	Median Age	Total Housing Units	Veterans
Staunton	40.9	12,264	1,680
Waynesboro	39.1	10,201	1,389
Augusta County	45.1	35,502	5,190
Virginia	38.5	3,596,100	671,519

Source: 2017-2021 American Community Survey

CITY OF STAUNTON

PRINCIPAL PROPERTY TAXPAYERS, 2023 (Unaudited)
Assessment Year 2023, Fiscal Year 2024

Taxpayer	Assessed Value	% of Assessed Value
Big Sky LLC	$27,450,600	1.13%
Jeco Corporation	$14,702,400	0.61%
Staunton Station LLC	$11,820,200	0.49%
Wal-Mart Real Estate Business	$11,740,200	0.49%
ETCL Staunton LLC	$11,150,400	0.46%
Statler Station LLC	$10,807,400	0.45%
LRC Willow View LP	$10,428,300	0.43%
Woodcrest Properties	$9,866,100	0.41%
BH Brightview Baldwin Park LLC	$9,022,600	0.37%
Frontier Preservation Associates LLC	$8,020,900	0.33%

Source: City of Staunton Department of Assessor

Principal Employers, 2022 (Unaudited)

Employer	Employment Range
Western State Hospital	500-599
Staunton City Schools	250-499
City of Staunton	250-499
Mary Baldwin University	250-499
Brightview Senior Living LLC	250-499
Federated Auto Parts	100-249
Wal-Mart	100-249
Best Buy	100-249
Virginia Department of Highways	100-249
Graphic Packaging	100-249

Source: Virginia Employment Commission (VEC)

SCHOOL ENROLLMENT	
FISCAL YEAR ENDING	
2022	2,575
2021	2,435
2020	2,594
2019	2,574
2018	2,563
2017	2,534
2016	2,535
2015	2,582
2014	2,535
2013	2,516

Source: Staunton City Schools

UNEMPLOYMENT RATE	
FISCAL YEAR ENDING	
2022	3.0%
2021	4.2%
2020	8.2%
2019	2.9%
2018	3.2%
2017	3.8%
2016	3.9%
2015	5.1%
2014	5.6%
2013	6.3%

Source: Virginia Employment Commission

THE BUDGET PROCESS

The City's budget team consists of the City Manager, Assistant City Manager, and Chief Finance Officer (CFO). The budget team reviews the current status of the economy and develops budget guidelines based on City Council's long-term financial outlook, strategic plan, and other factors for the upcoming fiscal year. The City Council held a retreat in February/March 2023 to reaffirm its strategic plan for the upcoming fiscal year:

- Vision: a culturally rich, historic city with an exciting future of innovation, growth, and resilience.
- Values: integrity, inclusion and equity, excellence, engagement, and environmental consciousness.
- Infrastructure - to maximize use of American Rescue Plan Act funds mitigating flood and stormwater issues,
- Strategic Areas: infrastructure, economic development, responsive and efficient government, West End, and built environment

The CFO prepares the guidelines, instructions, and the forms for departments to submit their expenditure budget requests. The CFO is responsible for preparing all governmental and proprietary revenue estimates for tax revenues, state and federal revenues, proprietary fund revenues, and other revenues. After meeting with all departments and prioritizing all budget requests for new personnel, new operating expenditures, and capital requests, the CFO prepares the revenue and expenditure budget and submits the preliminary budget to the City Manager for review. The City Manager is responsible for submitting the proposed budget to City Council for review and discussion.

By a resolution adopted by City Council on May 24, 2012, the City Finance Department provides comprehensive financial management and support services to the School Board, and is responsible for all financial processes, budget, and the annual audit for the City and Staunton City Schools. In 2019, the schools hired a Budget Director to prepare the schools budget with assistance and input given by the CFO. The Chief Finance Officer is appointed by the City Manager.

The City of Staunton and Staunton City Schools also share the School's Human Resources Department for recruitment and all personnel related processes and activities. The Chief Human Resources Officer serves as the department head of the human resources department for the Schools and the City. The Chief Human Resources Officer assists the budget team for the City and Schools with personnel budget requests relating to changes in staff requirements and employee pay increases. The Chief Human Resources Officer is appointed by the City Manager.

BUDGET CONTROL

Per City Code, the Chief Finance Officer serves as the budgetary control officer and shall assist the City Manager in developing and assembling the necessary information and planning and prioritizing financial commitments for the preparation of the annual budget. The City adopts a balanced budget for all funds. The *Code of Virginia* requires the City to adopt a balanced budget by May 15 for the School's Education Fund budget and June 30 for all other City funds. Budget control is maintained at the fund level. The City Manager, or designee, is authorized to transfer appropriations from any line item within each fund as needed to sufficiently fund any expenditure. All departments have on-line, real-time access to all line items within their operating budgets. Purchase orders for materials, supplies, and services are not released until adequate appropriations are available. Open encumbrances are reported as assigned or committed fund balances at the end of each fiscal year. City Council adopts an ordinance to approve budget amendments that require increased or decreased appropriations to the total adopted budget.

INTERNAL CONTROL

Financial management of the City requires the City to establish and maintain procedures to provide an internal control structure to safeguard the City's assets from theft or misuse of property. The internal control procedures are designed to provide reasonable assurance that the City's assets are protected. Reasonable assurance recognizes that the; cost of a control does not exceed the benefits derived, and the valuation of costs and benefits require judgement by management.

BUDGET CALENDAR

A summary of the budget calendar for adopting the City and School budget is provided below.

September- The Staunton City Schools' budget process begins in September each year with a budget memorandum distributed to each principal and administrative department with guidelines for requesting new programs and procedures for submitting an expenditure budget request.

October- The City's budget process begins in October each year with a budget memorandum distributed to each department and outside private and non-profit agencies requesting funding from the City. Budget guidelines and procedures are detailed in the budget memo.

November- School budget requests are due back to the School Budget Director in November. The budget team, consisting of the School Budget Director and the Superintendent of Schools, meets with all principals and administrative departments to discuss and review their budget requests.

December- The CFO reviews and develops revenue estimates for the school budget based on the state-aid funding from the Commonwealth of Virginia.

December-January -City budget requests are due back to the Finance Department in December. In December and January, the budget team meets with all departments to discuss and review their budget requests and request any further analysis or details.

February- After a review of all budget requests, the CFO prepares a total preliminary revenue and expenditure budget for each entity to review with the City Manager and Superintendent. Based on City Council's priorities and the School Board's goals and objectives, budget cuts and or revenue increases are proposed to achieve a balanced budget.

March- The proposed school budget is submitted to the School Board. After a public hearing on the school budget, the Board may change or approve the budget prior to submitting the budget to the City for Council's funding consideration.

March- The City's annual proposed budget is submitted to City Council prior to April 1st each year.

April- City Council conducts budget work sessions during the month of April, open to the public, to review and discuss the proposed revenues and expenditures and any proposed tax or utility rate increases. The public hearings on the budget ordinance and any rate increases are conducted during the month of April.

May- The budget is normally adopted by May 1st each year, and must be adopted by June 30. The school budget must be adopted by May 15th each year.

The FY2023 Budget was presented to City Council on March 24, 2022 and was adopted on April 28, 2022.

FUND TYPES AND BUDGETARY BASIS

The City budget is developed by fund using Generally Accepted Accounting Principles (GAAP). Each fund is considered a separate accounting entity with self-balancing accounts for assets, liabilities, fund equity, revenues and expenditures or expenses.

The City's budget includes governmental funds, special revenue funds, and proprietary funds. The budgets for governmental fund types are prepared based on the modified-accrual basis of accounting. Proprietary fund budgets are based on the accrual basis of accounting.

Major governmental funds include the General Fund, Debt Service Sinking Fund, and the Capital Improvement Fund. Expenditures are recorded when the related fund liability is incurred, and revenues are recognized when both measurable and available. The City records revenues received within 45 days of the end of the fiscal year.

The School budget includes the Education Fund, a governmental fund, which accounts for revenues and expenditures for the operations of the City's school system. The School budget includes other governmental funds for operations restricted to a specific purpose for revenues and expenditures; the Textbook Fund, the Cafeteria Fund, the School CIP Fund, and the State Operated Programs Fund.

Special revenue funds are non-major governmental funds and include the Blue Ridge Court Services Fund, Community Development Fund, and the State and Federal Grants Fund. Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed for expenditures for specified purposes. These budgets also use the modified-accrual basis of accounting to record revenues and expenditures.

Proprietary fund budgets are based on the accrual basis of accounting which records revenue when earned and expenses when a liability is incurred. Major proprietary funds include the Water Fund, Sewer Fund, Environmental Fund, and the Stormwater Fund. Non-major proprietary funds include the Parking Fund.

FINANCIAL STRUCTURE

- All Funds- FY2024
  - City Governmental Funds
    - General Fund
    - City Capital Improvement Fund
    - Debt Service Sinking Fund
    - Special Revenue Funds
      - Blue Ridge Court Services Fund
      - Community Development Fund*
      - State and Federal Grants Fund*
  - City Proprietary Funds
    - Water Fund
    - Sewer Fund
    - Environmental Fund
    - Stormwater Fund
    - Parking Fund
  - School Governmental Funds
    - Education Fund
    - Textbook Fund
    - Cafeteria Fund
    - School CIP Fund
    - State Operated Programs Fund

Note* The FY2024 Budget does not have proposed appropriations for the Community Development Fund and the State and Federal Grants Fund.

FUND DESCRIPTIONS AND FUND STRUCTURE

GENERAL FUND EXPENDITURE CATEGORIES

General Fund: The General Fund accounts for all expenditures and revenues not otherwise included in the other funds. It has an annual appropriation. Any unexpended and unencumbered amounts at the end of the fiscal year revert back to fund balance. The City's general fund expenditure budget is divided into seven operating functions: General Government Administration; Judicial Administration; Public Safety; Public Works; Health and Welfare; Parks, Recreation, and Cultural; and Community Development.

General Government Administration includes the legislative, administrative, financial, legal, audit, tax assessment, risk management, technology, and voter/election operations. Legislative functions include City Council to adopt policies, ordinances, and resolutions that governs the City. City Council also appoints members to serve on the numerous agency and board committees. Administration includes the: City Manager's office responsible for the administration of all City functions, provides guidance to all City departments providing services to citizens, and complies with all of the City's ordinances, resolutions, and policies; the Human Resources Department for recruitment and personnel administration for the City and Schools; City Attorney for legal services for the City and Schools; the audit for the annual outside independent audit; and public communication for information to citizens. Financial administration includes the Finance Department for budgeting, accounting, purchasing, utility billing and administration, payroll, payables, risk management, investment and debt management for the City and Schools. Financial administration also includes the Information Technology Department, tax assessment from the City Assessor and Commissioner of the Revenue, tax collections by the City Treasurer, and voter registration and elections by the Electoral Board and Registrar's office.

Judicial Administration includes the operations for the City's court system and court-related services. The City has three courts; Circuit Court, General District Court, and shares the Juvenile-Domestic Relations Court with the County of Augusta. The Sheriff's office provides court security and serves warrants. This function also includes the operations for the offices of; the Commonwealth Attorney and the Clerk of the Circuit Court.

Public Safety includes law enforcement, animal control, emergency communications, emergency fire and rescue services, juvenile and adult criminal facilities, building inspection, and the City's Office on Youth. The Staunton Police Department provides law enforcement services including criminal investigations, patrol, animal control, and administers the Emergency 911 Center for emergency communications for police and fire/rescue services. The Staunton Fire and Rescue Department provides emergency fire and rescue services, the emergency operations center, and fire inspections and permits. The City also funds its share of the cost for several regional facilities including; the Middle River Regional Jail Authority for adult incarceration, the Shenandoah Valley Juvenile Detention Center for juvenile incarceration, the Shenandoah Valley Animal Services Center for animal shelter, and the Shenandoah Valley Office on Youth, shared by Staunton, Waynesboro, and Augusta County, serving the area's youth and families.

Public Works function includes; engineering for the City's infrastructure, street maintenance and construction, building maintenance of all City facilities, and equipment maintenance for the City's fleet of vehicles and equipment. Public Works also provides for the operations, maintenance, and capital for the City's enterprise funds for water, sewer, stormwater maintenance, parking, and solid waste and recycling program.

Health and Welfare services are administered and provided through Shenandoah Valley Social Services (SVSS) providing assistance to adults and children experiencing financial hardship, neglect and abuse. SVSS is a regional facility funded by the cities of Staunton and Waynesboro, and the County of Augusta. The City also funds its share of the public health department.

Parks, Recreation, Library and Cultural operations include funding for the Parks and Recreation Department, the StauntonPublic Library, and contributions to various arts and culture agencies and programs. Services and activities providedby the Staunton Parks and Recreation Department include the maintenance of the City's nine parks and facilities,swimming pools, horticulture, community centers, athletic programs for adults and children, and recreationalprograms and trips for adults and children.

Community Development includes funding for planning and zoning, economic development, tourism, community development agencies, and the regional transit system.

Capital Improvements Program (CIP) Fund: The CIP Fund accounts for major capital outlays of the General Government and School Board. The City's Planning Commission reviews and approves a five-year program with an eye towards the City's financial policies. The City Council adopts the five-year program but appropriates funding for the first year of the five-year program only. Thus, the five-year program is reviewed and adopted every year to ensure that needs are addressed in relation to the City's most current fiscal environment.

ENTERPRISE / PROPRIETARY FUNDS

Parking Fund: The parking fund accounts for the revenues and expenditures, including capital improvements program, for City's Parking facilities. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Parking fund five-year program is also reviewed and re-adopted each year.

Water Fund: The Water Fund accounts for the revenues and expenditures, including capital improvements program, for City's water production and distribution needs. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Water fund five-year program is also reviewed and re-adopted each year.

Sewer Fund: The Sewer Fund accounts for the revenues and expenditures that relate to the operations of the City's sewer system. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The five-year program is also reviewed and re-adopted each year.

Environmental Fund: The environmental fund accounts for the operational revenues and expenditures of the environmental fund for refuse collections and street cleaning for the City. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Environmental fund five-year program is also reviewed and re-adopted each year.

Stormwater Fund: The Stormwater Fund accounts for the operational revenues and expenditures, including capital improvements program, for the City's stormwater management program. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The five-year program is also reviewed and re-adopted each year.

COMPONENT UNITS

School Board: The School Board is a publicly-elected body consisting of seven members. A chairperson and a vice-chairperson is elected by the members. The School Board has jurisdiction over the administration of the City's pre-Kindergarten to High School education system, and other ancillary activities. The School Board sets its own budget and requests an annual transfer from the General Government. Excess of revenues over expenditures remain in each of the School Board funds and is available for their use in future years. The School Board does not have the ability to raise taxes or issue debt. All debts are issued by the General Government and associated debt service payments are budgeted by the General Government. The School Board established three funds to account for its operations:

- **Operating Fund** – The Operating Fund accounts for all expenditures and revenues that pertain to the operation of the City's pre-Kindergarten to High School education system and not otherwise included in the other funds
- **Community Service Fund** – The Community Service Fund accounts for all expenditures and revenues that relate to the operation of a daycare, the television access programs and other community education programs
- **Food Service Fund** – The Food Service Fund accounts for all expenditures and revenues relating to the provision of food and beverages to the students of the City.

STRUCTURE OF CITY FUNDS
City of Staunton Fund Structure

General Fund
Revenue Sources:
Taxes, Permits, Fees & Licenses, Charges for Services, Recovered Costs, Fines & Forfeitures, Use of Money & Property, Revenue from the Commonwealth, and Federal Government.

Special Revenue Fund
Blue Ridge Court Services
Community Development
Grant
Revenue Sources:
Transfers from General Fund, State and Federal Revenues, User Fees

Componet Unit
School Fund
Textbook Fund
State Operated Programs
Cafeteria Service
School CIP Fund
Revenue Sources:
State and Federal Funds and transfers from General Fund

Debt Service Fund
Revenue Sources:
Transfers from the General Fund

Capital Projects Fund
Revenue Sources:
Transfers from General Fund
Debt Issuance
Meals Tax

Proprietary Funds
Parking
Water
Sewer
Environmental
Stormwater
Revenue Sources:
User Fees

(All funds are officially adopted and appropriated)

GENERAL FUND DEPARTMENT / FUND RELATIONSHIP

FY2024 CITY OF STAUNTON – GENERAL FUND DEPARTMENTAL DESCRIPTIONS

City Attorney - Provides legal advice and representation to the Mayor, City Council, City Manager, other city officials, and employees on a broad range of issues.

City Council - The Staunton City Council comprises seven members who are elected by City voters and empowered by the City Charter and the Code of Virginia with the responsibility of establishing laws in the city, adopting an annual budget and setting tax levels to fund maintenance of the city infrastructure, schools, public safety and other functions. Members of Staunton City Council serve four-year terms and have alternating tenures.

City Assessor **-** The Assessor's Office ensures that the burden of real estate taxation is distributed fairly among all property owners in the City consistent with the laws of the Commonwealth of Virginia. The assessor values approximately 11,500 real estate parcels in the City, which have a combined value of more than $2.2 billion. All real estate in the City of Staunton is reassessed every two years in the odd- numbered years. Assessments carry an effective date of January 1. The value of new construction or renovation work is added every year.

City Manager - The City Manager is appointed by City Council to manage all City departments and the day-to-day operations of the City of Staunton. It is also the duty of the City Manager to develop an annual City budget to present to City Council for review and adoption each year. The city manager's office includes an Assistant City Manager, Executive Assistant and Clerk of Council.

Clerk of the Court - Serves as the recorder of deeds, decides certain issues of probate, issues marriage licenses, creates court records, and certifies and archives all records of the Circuit Courts and other records as provided by law.

Clerk of the Council - Prepares and maintains the official records of the city and serves as the administrative support to the legislative body.

Commissioner of the Revenue - Oversees the appraisal and assessment of all real property in the city, administers the city's real estate tax relief program, assesses individual and business personal property, issues business licenses, and administers local taxes on meals, lodging, admissions, cigarettes, utility services, and mobile communications.

Commonwealth's Attorney - Prosecutes all criminal and serious traffic offenses which occur within the City of Staunton.

Community Planning & Building **-** Responsible for updating and implementing the city's Comprehensive Plan. Planning & Zoning provides a wide variety of current and long-range planning services for the community by processing and evaluating applications for land use plans. Staff also develops and supports City policies including the preservation of the City's historic structures.

Economic Development & Tourism - Promotes business development throughout all areas and aspects of the city and its economy. Tourism marketing for the city is a special focus.

Engineering **-** Engineering reviews all new development plans, plats, and partitions for engineering accuracy and compliance with the required standards and specifications. New development in Staunton that is reviewed by staff includes all commercial and industrial sites, residential subdivisions, Planned Unit Developments, as well a Capital Improvement Projects.

Fire - Staunton Fire & Rescue provides round-the-clock fire suppression, emergency medical service, and special response operations to the city's 20 square miles, parts of Augusta County that immediately surround the city, and the campus of Mary Baldwin University. The department also provides public safety education and programming, and fire permits and fire inspections for homes, schools and businesses

Finance - Performs all financial functions (except tax assessments and treasury functions) including centralized accounting, centralized processing of payroll, accounts payable, and fiscal administration of city enterprises.

Human Resources - The Department of Human Resources provides shared, quality services to the City of Staunton and Staunton City Schools by administering a comprehensive program with a focus on attracting, retaining and motivating a high quality, diverse workforce.

Information Technology - Information Technology (IT) is responsible for meeting the information technology needs of the City of Staunton. The department maintains a metro area network supporting more than 30 locations throughout the City, connecting PCs, servers and telecommunication systems.IT establishes and maintains connectivity standards for the user community, monitors compliance with existing use policies, and advises the City Manager and City Council on issues related to technology. The department supports the City's web site, computing and telecommunications infrastructure, Geographic Information Systems (GIS), facilitates and conducts training for employees, and provides technical assistance in the purchase of hardware and software for individual users and departments.

Parks and Recreation - Enhances the lives of our citizens by providing a diverse package of recreation and park opportunities. Department oversee and maintains park facilities throughout the City of Staunton.

Police - The Staunton Police Department (SPD) is an internationally accredited, full-service law enforcement agency dedicated to serving the citizens of the City of Staunton. The department operates the City's state-of-the-art Enhanced-911 Center, which serves as the primary answering point for the City's 911 calls and dispatches calls for service for police, fire and the Staunton-Augusta Rescue Squad. The SPD also sponsors a number of crime prevention initiatives, including Virginia Rules, mentorship, and School Resource Officer programs for the area's youth; a Citizen's Police Academy; and Neighborhood and Business Watch programs.

Public Works - Provides project design, contract administration, and construction supervision and inspection for various public works projects. It also oversees the street lighting, sidewalk maintenance, tree trimming, street maintenance, and the Public Works Capital Improvements Program. The Public Works Department also oversees trash collection, street paving and water treatment. Public Works is the City's largest operational department and oversees the largest budget.

Registrar - Ensures that the opportunity to register and vote is available to all eligible residents. The General Registrar conducts registration and elections as required by the Virginia Constitution, Code of Virginia, and directives of the State Board of Elections and the City of Staunton’s Electoral Board.

Sheriff - Provides a responsive, coordinated, composite, city-wide Sheriff’s Office; independent yet supportive of other law enforcement agencies; preserves law and order; meets goals and objectives of the office; provides security and safety services in the most efficient and effective manner.

Social Services - The Shenandoah Valley Social Services (SVSS) provides human services assistance to citizens experiencing financial hardship, neglect and abuse in Staunton, Waynesboro and Augusta County. The mission of SVSS is to promote self-reliance and the protection of citizens through community-based services.

Treasurer - Collects and disburses all city funds, which includes accurate record keeping of all transactions, follow-up collection efforts concerning delinquent accounts, maintenance and reconciliation of bank accounts, investment of idle funds, and the collection and transmittal of state funds to the Virginia Department of Taxation.

Utility Billing - City of Staunton residents receive drinking water, sewer, and refuse / recycling collection services from the city.

CITY OF STAUNTON
DEPARTMENTAL / FUND RELATIONSHIP

Department	General Fund	Blue Ridge Court Fund	Water Fund	Sewer Fund	Parking Fund	Stormwater Fund	Environ. Fund	CIP Fund	Education Fund	Textbook Fund	SOP Fund	Cafeteria Fund	School CIP
City Council	X												
Clerk of Council	X												
City Manager	X												
Human Resources	X												
City Attorney	X												
Communications Manager	X												
Professional Consultants	X												
City Memberships	X												
Finance	X												
Assessor	X												
Commissioner of Revenue	X												
Treasurer	X												
Registrar	X												
Information Technology	X												
Risk Management	X												
Circuit Court	X												
General District Court	X												
Magistrates	X												
Juvenile Domestic Relations Court	X												
Clerk of the Circuit Court	X												
Sheriff	X												
Victim Witness Program	X												
Commonwealth Attorney	X												
Police	X												
E 911 Center	X												
Fire	X												
Community Public Safety	X												
Juvenile Detention Home	X												
Community Public Safety	X												
Local Agency	X												
Juvenile Detention Home	X												
Jail	X												
Office of Youth	X												
Inspections	X												
Animal Control	X												
Medical Examiner	X												
Engineering	X												
Public Works Administration	X												
Streets	X												
Traffic Engineering	X												
Traffic Signals	X												
Building Maintenance	X												
Equipment Maintenance	X												
Public Health	X												
Valley Community Services Board	X												
Children Services Act	X												
Dept of Social Services	X												
Tax Relirf for Elderly	X												
Community Welfare Assistance	X												
Educational Contributions	X												
Parks and Recreation	X												
Horticulture	X												
Golf Course	X												
Park Maintenance	X												
Community Cultural Contribution	X												
Library	X												
Planning	X												
Community Deveopment Assistance	X												
Economic Development	X												
Tourism	X												
Staunton Welcome Center	X												
Blue Ridge Court Services		X											
Water Fund			X										
Sewer Fund				X									
Parking Fund					X								
Stormwater Fund						X							
Environmental Fund							X						
Capital Improvement Fund								X					
Education Fund									X				
Textbook Fund										X			
State Operational Programs											X		
Cafeteria Fund												X	
School CIP													X

FINANCIAL AND DEBT MANAGEMENT POLICIES

BUDGET

1. The City of Staunton will adopt a balanced budget for all funds. A balanced budget requires that the budgeted revenues and budgeted expenditures are equal for each fund.

2. The Chief Finance Officer serves as the budgetary control officer and shall assist the City Manager in developing and assembling the necessary information and planning and prioritizing financial commitments for the preparation of the annual budget.

3. Budget control is maintained at the fund level. The City Manager, or designee, is authorized to transfer appropriations from any line item within each fund as needed to sufficiently fund any expenditure.

4. All City department directors have online, real-time access to all operating expenditure and capital line items within their department budget. All line items include the budget, encumbrances, and detailed expenditure information.

5. Encumbrances for materials, supplies, and services are not released until adequate appropriations are available.

6. The Chief Finance Officer prepares monthly financial reports showing not less than the budgeted anticipated receipts, actual receipts, appropriations, encumbrances and expenditures through the month for which the report was prepared. Such reports shall be available and provided to the City Manager and Council by the second Thursday of each month. Special financial reports are prepared by the Chief Finance Officer upon the request of the City Manager or the Council.

7. The City and School's financial information which includes the budget, revenues, and expenditures is available on the City website for access to the general public.

8. The budget provides for employee position control at the fund level. The total number of full-time employee positions for all funds is authorized in the adopted budget. The approved City Pay and Classification system for employee wages effective for the budget year is authorized and published in the budget document.

9. The City may amend the adopted budget during the fiscal year to appropriate additional revenues and expenditures, or decrease appropriations, as needed. Any budget amendment that exceeds one percent of the total revenue in the adopted budget requires a public hearing notice to be published seven days prior to the meeting date for action on the amendment. The amendment may be approved after the public hearing is conducted.

10. The City will comply with all sections of the Virginia State Code pertaining to the budget process.

11. The City adopted budget includes all City and School funds.

CAPITAL IMPROVEMENT PLAN

The City approves a multi-year Capital Improvement Plan, (CIP), and budget each year. The approved CIP and budget includes the City CIP and the School CIP. The City and School CIP budgets are appropriated each year by Council. The CIP funds are designated as multi-year funds in the accounting system and automatically carry forward the project balances to the next fiscal year for completion of the projects. Council is not required to re-appropriate funds each year for the balance of the same project appropriation.

The CIP is a five-year capital plan updated annually to account for project estimate updates, new and revised projects, and completed projects.

The annual update to the CIP begins in October each year. The plan is presented to City Council and the Planning Commission in December each year. The plan is adopted in April during the budget process.

The draft CIP plan is presented to City Council and the Planning Commission for review and suggestions. The Planning Commission will make recommendations and accept the CIP based on the City's Comprehensive Plan. City Council approves the CIP after the Planning Commission's recommendations, and any other changes.

The CIP includes the funding sources for the proposed capital projects each year of the five-year plan. Funding sources are based on a five-year financial analysis of revenues and expenditures.

Once a project is completed, the balance of any remaining appropriated funds for the project is transferred to the CIP Undesignated Account to be held as contingency for other projects. Council approves the transfer of funds. Any transfer of appropriated funds from one project to another requires approval from City Council.

The City collaborates with the School Board to incorporate the School CIP and develop financing plans to pay for major improvements or renovations to school facilities.

The City prefers to finance capital projects with cash, or 'pay-as-you-go' funds, and federal and state grants.

The City may use debt financing for projects by issuing general obligation or revenue bonds to finance projects. Any project requiring debt financing shall have a useful life equal to the term of the bond and adhere to the City's Debt Policy ratios and guidelines.

DEBT POLICY

The Debt Policy provides guidance and criteria for the issuance of debt so the City will not exceed affordable levels of indebtedness. This policy is intended to ensure debt is issued and managed prudently in order to maintain a sound fiscal position and protect the City's credit quality:

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except when approved justification is provided.
2. When the City finances capital improvements or other projects by issuing bonds, or entering into capital leases, it will repay the debt within a period not-to-exceed the expected useful life of the project.
3. When feasible, the City will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
4. The City will retire tax anticipation debt, if any, annually, and will retire bond anticipation debt within six months after completion of the project.

DEBT RATIOS

The following debt ratios will be measured annually and will be measured as part of the debt issuance process. If the issuance of new debt causes the City not to be in compliance with one or more of the policies, staff must request an exception from City Council stating the justification and expected duration of the policy exception:

1. Direct net debt as a percentage of estimated assessed value of taxable property should not exceed four percent (4.0%). "Direct net debt" is defined as any and all debt that is tax-supported.
2. The ratio of debt service expenditures as a percent of total governmental fund expenditures should not exceed fifteen percent (15%).
3. Payout of aggregate outstanding tax-supported debt principal shall be no less than fifty percent (50%) repaid in 10 years.

FUND BALANCE POLICY

1. The City of Staunton will establish, at June 30 each year, a Safety Net Reserve, categorized as Committed Fund Balance, for all major operating funds equal to fifteen percent (16.5%), of the subsequent fiscal year total adopted expenditure budget for those operating funds.
2. All major funds include: General Fund, Water Fund, Sewer Fund, Environmental Fund, and the Stormwater Fund.
3. Financial circumstances allowing the use of the Safety Net Reserve to be appropriated for expenditures by City Council include:
    a. Unanticipated natural disasters resulting from storm damage, unseen infrastructure damage for water and sewer system deterioration, bridge repair, etc., exceeding $100,000 in damage.
    b. Imposition of mandates by Federal and State governments such as, water, sewer and landfill regulations, construction of court and jail facilities, etc., exceeding $100,000 in costs.
    c. Court decisions resulting in unbudgeted expenditures, in excess of $100,000.

    d. Acts of terrorism against the City destroying the City's infrastructure or causing a financial hardship to provide services to citizens, in excess of $100,000.

4. The Safety Net Reserve will not be available for appropriation due to a general economic slowdown or recession. The City shall adjust its revenues and expenditures according to the economic conditions.

5. Funds used from the Safety Net Reserve shall be appropriated through the annual budget ordinance or by a budget amendment ordinance approved and adopted by City Council.

6. In the event the Safety Net Reserve or a portion of the reserve is used, the City will restore the Safety Net Reserve to the fifteen percent level within thirty-six months. If restoration cannot be accomplished within such time period without severe hardship to the City, the Chief Financial Officer will prepare a financial plan to restore the reserve to the fifteen level.

In no event, will the Safety Net Reserve be less than the amount calculated at June 30, 2022, equal to $10,756,835, (FY2023 General Fund Adopted Budget = $65,192,940 times 16.5%).

Funds in excess of the Safety Net Reserve, the General Contingency amount, and carry forward appropriations unexpended at fiscal year-end, shall be given first consideration for appropriation in the City's Capital Improvements Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget.

Any funds in the Education Fund in excess of the annual expenditures for any year ending June 30 shall be given first consideration for appropriation to the Education Fund Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget or approved through the annual budget adoption procedures.

CONTINGENCY RESERVE

The City shall establish a General Contingency amount for the General Fund equal to $250,000, categorized as Unassigned General Fund Balance, to provide for unexpected declines in budgeted revenues or unanticipated emergency expenditures.

FUND BALANCE CLASSIFICATION POLICY

Committed Fund Balance:
Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of City Council. Formal action includes the adoption of the annual City Budget Ordinance or adoption of budget amendment ordinances during the course of the operating year.

Assigned Fund Balance:
Assigned fund balance includes amounts constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Chief Finance Officer is delegated the authority to assign fund balance for specific purposes.

Restricted Fund Balance:
Restricted fund balance includes amounts that have constraints placed on their use by external sources such as creditors for debt covenants, grantors, contributors, or laws or other regulations of other governments. Restricted fund balance can also be imposed by law through constitutional provisions or enabling legislation. The source of the constraint is outside the government and cannot be changed by City Council.

Nonspendable Fund Balance:
Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form such as inventories, property acquired for resale, prepaid amounts, or are amounts that are legally or contractually required to be maintained intact.

Unassigned Fund Balance:
Unassigned fund balance consists of amounts not assigned to other funds, or restricted, committed or assigned within the same fund. Unassigned fund balance includes all spendable amounts not contained in the other classifications and are technically available for any purpose.

A history of the General Fund year end fund balance by classification for the fiscal years 2013-2022 is stated below:

GENERAL FUND - FUND BALANCE HISTORY						
Year Ended June 30	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
2022	111,400	$ 1,002,931	$ 10,756,835	$ 2,724,344	$ 6,479,724	$ 21,075,234
2021	103,947	230,914	9,571,866	2,792,804	9,587,197	22,286,728
2020	100,048	242,949	8,738,079	2,118,052	6,366,059	17,565,187
2019	97,630	250,953	8,891,250	2,346,271	4,630,500	16,216,604
2018	198,490	15,219	8,489,250	2,221,017	4,605,965	15,529,941
2017	475,098	25,401	8,137,500	2,516,915	2,632,596	13,787,510
2016	103,252	15,825	7,295,960	2,790,139	2,106,836	12,312,012
2015	78,126	117,646	6,607,250	2,762,575	2,364,510	11,930,107
2014	95,561	122,452	5,777,532	2,152,899	3,386,768	11,535,212
2013	58,666	120,217	5,178,250	2,089,799	3,472,715	10,919,647

LONG-TERM FINANCIAL PLANNING

The Staunton Plan was reaffirmed by City Council during their retreat on February 28 – March 1, 2023, and will be considered for formal adoption during an upcoming City Council meeting. The Staunton Plan includes five focus areas, called strategic areas, that guide what work should be prioritized: Infrastructure; Economic Development; Responsive and Efficient Government; West End; and, Built Environment. There are also actions identified within the strategic areas. In addition, City Council established core values from which to base our daily operations. These values include integrity, inclusion & equity, excellence, engagement, and environmental consciousness.

Economic Strategy – The City's long-range economic strategy is to attract new commercial, manufacturing, and retail businesses and expand existing businesses. This strategy will strengthen, diversify, provide employment growth, increase the median household income level, and sustain and increase the local tax revenue base to provide quality governmental services to the citizens of Staunton.

City Safety Net Reserve – The City's fund balance fiscal policy, as revised by City Council, now requires a reservation of 16.5% of the City's total general fund operating budget as a cash safety net reserve, reported as committed fund balance in the general fund. The primary government reserve is currently $10,756,835. These funds can be used only for major catastrophic events that would affect the public safety or major infrastructure of the City, or imposition of mandates by Federal and State governments. The City also adopted a policy to establish and maintain a contingency reserve in the amount of $250,000, reported as unassigned fund balance in the general fund, to provide for unexpected declines in budgeted revenues or unanticipated emergency expenditures.

Capital Improvement Plan (CIP) – The City approves a multi-year capital improvement plan and budget each year. The approved CIP plan and budget includes the City CIP and the School CIP. The City and School CIP budgets are appropriated each year by Council. The CIP funds are designated as multi-year funds in the accounting system and automatically carry forward the project balances to the next fiscal year for completion of the projects. Council is not required to re-appropriate funds each year for the balance of the same project appropriation.

The CIP is a five-year capital plan updated annually to account for project estimate updates, new and revised projects, and completed projects. The annual update to the CIP plan begins in October each year. The plan is presented to City Council and the Planning Commission in December each year. The plan is adopted in February during the budget process. The draft CIP is presented to City Council and the Planning Commission for review and suggestions. The Planning Commission will make recommendations and accept the CIP based on the City's Comprehensive Plan. City Council approves the CIP after the Planning Commission's recommendations, and any other changes The CIP includes the funding sources for the proposed capital projects each year of the five-year plan. Funding sources are based on a five-year financial analysis of revenues and expenditures.

Once a project is completed, the balance of any remaining appropriated funds for the project is transferred to the CIP Undesignated Account to be held as contingency for other projects. Council approves the transfer of funds. Any transfer of appropriated funds from one project to another requires approval from City Council.

The City collaborates with the School Board to incorporate the School CIP and develop financing plans to pay for major improvements or renovations to school facilities.

The City prefers to finance capital projects with cash, or 'pay-as-you-go' funds, and federal and state grants. The City may use debt financing for projects by issuing general obligation or revenue bonds to finance projects. Any project requiring debt financing shall have a useful life equal to the term of the bond and adhere to the City's Debt Policy ratios and guidelines.

Glossary and Acronyms

Adopted Budget
A financial plan for estimated revenues and expenditures adopted by City Council for the fiscal year for all funds.

Ad Valorem Tax
A tax calculated and levied on real and personal property according to the value of the property assessed.

Agriculture and Forestay Districts
Land districts established through zoning ordinances used solely for the production of agricultural and forestal products. The City has four agricultural and forestal districts.

Amortization
The reduction of debt through regular determined payments of principal and interest to retire the debt at the maturity date for the debt.

Annual Comprehensive Finance Report
Annual Comprehensive Financial Report (ACFR) The official fiscal year financial report completed after the City's audit from independent auditors.

Appropriation
A legal authorization adopted by an ordinance by City Council to expend or incur obligations for the government operations.

Assessed Value
The value determined for real estate or personal property by the Assessor or Commissioner of Revenue for the purpose of levying taxes upon the property.

Assessment
The official valuation of property for purposes of taxation.

Assets
Property owned by the City of Staunton having a monetary value.

Assigned Fund Balance
A portion of the total fund balance intended to be used for a specific purpose. The Chief Finance Officer is delegated the authority to assign fund balance for specific purposes.

Authorized Full-Time Employee Positions
The total number of employee full-time positions authorized in the adopted budget**.**

Available (Unassigned) Fund Balance
The funds remaining from the prior fiscal year available to spend in the current fiscal year.

Balanced Budget
A budget that has the total revenues equal to the total expenditures for the fiscal year.

Basis of Accounting
The timing of recognition when the financial transactions or events should be recognized for financial reporting purposes.

BPOL- Business, Professional, and Occupational License
A license tax levied upon the businesses located or performing work in the City engaged in a profession, trade, or occupation.

BRCS-Blue Ridge Court Services Fund
A fund to account for the revenues and expenditures for the operations of Blue Ridge Court Services. BRCS is funded totally by charges for services, and state and federal grants. Blue Ridge Court Services provides parole and probation services.

Bonds
Any obligation of the locality for the payment of money.

Bonds- General Obligation Bonds
The bonds of a locality for which the locality is required to levy ad valorem taxes for the payment of principal and interest on the bonds.

Bonds- Revenue Bonds
The bonds of a locality for which only specified revenues are pledged and no ad valorem or other tax of the locality are pledged for the payment of the bonds.

Bond Financing
A process used to issue long term debt for the financing of capital improvement projects.

BRCC-Blue Ridge Community College

Budget
A financial plan that identifies the plan of operations for a fiscal year and stating the required revenue and expenditure appropriations to accomplish the fiscal year plan. The annual budget is established by an Ordinance adopted by City Council.

Budget Amendment
An increase in appropriations for revenues and expenditures during the course of the fiscal year after the budget is formally adopted.

Budget Ordinance
A document used establish a budget for the fiscal year. Adoption of the ordinance legally appropriates funds for public purposes and establishes a tax rate for real estate and personal property. The ordinance gives the City Manager authorization to transfer funds from one revenue or expenditure line item to another line item within each fund of the budget, with the exception of City Council's general contingency account.

Capital Budget
Budget appropriations approved by City Council for the first year of the five-year Capital Investments Plan (CIP).

Capital Improvement Plan (CIP)
The City's multi-year capital improvement plan that identifies the City's and the School's capital infrastructure needs. All governmental funds, proprietary funds, and the School's education funds are included in the plan. Projects can include a major acquisition of new physical assets and /or the replacement/repair of existing capital assets. The plan is a planning tool for a five-year period and is revised and updated annually, and approved by City Council each year.

Capital Project
An expense for the purchase or construction of an item or technology system that generally has a value of at least $50,000 and has a useful life of at least 10 years.

Capital Reserve
An appropriation in the Capital Investment Plan reserved for the replacement or maintenance of major facilities and equipment.

Carryover Funds
The process of appropriating specific funds, encumbrances, and other obligations approved in a previous fiscal year to complete the project, program, or planned expenditure. Some Commonwealth of Virginia programs and grants require the carryover of unspent funds from one fiscal year to another.

CDBG- Community Development Block Grant
A grant program funded by the United States Department of Housing and Urban Development (HUD) to improve the housing, neighborhood, and economic conditions of the City's low and moderate income residents.

City Manager's Proposed Budget
An annual financial plan for the fiscal year for revenues and expenditures submitted by the City Manager to City Council for all funds.

COLA – Cost of Living Adjustment
A cost-of-living adjustment in the form of a pay increase for employees.

Community Development Fund
A fund to account for the proceeds of federal Community Development grants and other federal and state grant programs for community development. Expenditures are restricted by terms of the grant agreements for community development activities. Community Development Block Grants (CDBG) for general government purposes are also reported in this fund.

Constitutional Offices
The offices of the City's elected officials established by the Commonwealth of Virginia. The City has five constitutional offices; the Sheriff, Treasurer, Commissioner of Revenue, Clerk of the Circuit Court, and the Commonwealth Attorney.

CPI-Consumer Price Index
A statistical measure published by the United States Bureau of Labor Statistics to show the effect of inflation on purchasing power for the price of consumer goods and services purchased by households.

CSA-Children's Services Act for Youth and Families

CSPDC- Central Shenandoah Planning District Commission
A regional group of cities and counties that includes the Cities of Staunton, Waynesboro, Harrisonburg, Lexington, Buena Vista, and the Counties of Augusta, Rockbridge, Highland, Rockingham, and Bath County. The Central Shenandoah Planning District Commission provides assistance in a variety of program areas including Disaster Preparedness and Mitigation, Economic Development, Environmental and Natural Resources, Housing and Community Development, and Transportation. The GIS staff at the CSPDC supports the geospatial data needs of all of our program areas, as well as, provides the localities in the region with a variety of GIS/mapping services

CY- Calendar Year

Debt
An obligation or liability to re-pay funds borrowed.

Debt Service
The amount of principal and interest due and payable each year on the City's debt.

Debt Service Fund
A fund established to account for the principal and interest payments of general long-term debt. The City has one debt service fund, the General Governmental Debt Service Fund, that includes debt payments for the City and the Schools. Debt payments for the proprietary funds are included the proprietary funds.

Department
An entity, such as the Department of Public Works, responsible for the operations and services of that unit.

DEQ-Department of Environmental Quality
The Department of Environmental Quality protects and enhances Virginia's environment, and promotes the health and well-being of the citizens of the Commonwealth.

Distinguished Budget Presentation Awards Program
An awards program created in 1984 and administered by the Government Finance Officers Association to recognize governments that prepare effective budget documents to communicate with their constituents. Budget documents are evaluated based on compliance with numerous criteria established by GFOA's Committee on Governmental Budgeting and Management.

DSD- Downtown Service District
The downtown business district established as a special service district for City services with an additional real estate tax levied against real property values.

Education Fund
A governmental fund to account for revenues and expenditures for the operations of Staunton City Schools.

Employee Fringe Benefits
A form of compensation, in addition to wages or salary, in the form of employer paid contributions for benefit programs. The City's employee fringe benefits include the costs for Social Security and Medicare (FICA), a retirement and life insurance program administered by the Virginia Retirement System, workers compensation, health insurance, unemployment, a 457 Deferred Compensation Plan, vehicle allowance, and the Line of Duty Act for public safety employees.

Encumbrances
Funds reserved for specific purposes for goods and services purchased prior to the actual payment for the goods and services. Funds are reserved in the accounting system by a purchase order after a contract has been signed or goods ordered.

Environmental Fund
This fund accounts for the operations of the City's street cleaning, recycling, refuse collections and regional landfill operations.

Expenditure
Payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by an invoice, receipt, voucher, or other such document.

Fiscal Year
A twelve-month period designated as the operating year for accounting and budgetary purposes. The City's fiscal year period is July 1st to June 30th.

Fund
An accounting term to describe the City's major financial accounts used to record revenues and expenditures for a specific purpose. A fund has self-balancing set of accounts to record revenues and expenditures, assets, liabilities, reserves and equity. The City has governmental funds, internal service funds, and proprietary funds. The governmental funds include the; General Fund, Debt Service Sinking Fund, Capital Investment Fund, Education Funds, Blue Ridge Court Services Fund, Grants Fund, and the Community Development Fund. The proprietary funds include the; Water Fund, Sewer Fund, Environmental Fund, Parking Fund, Storm Water Fund, and the Golf Fund. The internal service funds include the; Health Insurance Fund and the Inventory Fund. Staunton City Schools have governmental funds that include the; Education Fund, Textbook Fund, Cafeteria Fund, Capital Improvements Fund, the State Operated Programs Fund, and the GENESIS Fund.

Fund Balance
An amount of money or other resources in a fund stated at the end of the fiscal year period. The value represents the total assets of a fund minus the liabilities, and revenues. It is commonly referred to as the year-end balance of a fund.

Fund Balance Classifications
Fund balances of governmental funds are classified into five sections for nonspendable funds, restricted funds, committed funds, assigned funds, and unassigned funds.

GAAP- Generally Accepted Accounting Principles
A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

General Contingency Reserve
Funds set aside to provide for unforeseen expenditures. The General Fund has $250,000 established as a contingency for the fiscal year.

General Fund
A fund to account for all revenues and expenditures for general operations of City departments. The General Fund is the City's primary operating fund used to account for and report all financial resources not accounted for and reported in another fund.

GFOA-Government Finance Officers Association
GFOA represents public finance officials throughout the United States and Canada to promote excellence in state and local government financial management.

GHP- Gypsy Hill Park
A recreational park facility owned and operated by the City.

Grant
A source of funding contributed by another entity or from another governmental unit such as the federal or state government. The funding is usually contributed for a specific purpose with guidelines for the expenditure of funds.

HB599
State aid for law enforcement services for localities with police departments.

Inter-Fund Transfers
A transfer of cash from one fund to another fund for the same government unit.

Inter-Governmental Revenue
Revenue received from other governments, such as the federal or state government.

Internal Service Fund
Funds to account for the financing of goods and services to other departments of the City on a cost reimbursement basis. The City's Internal Service Funds include the Health Insurance Fund and the Inventory Fund.

Licenses/Permits
Revenues categorized as an account group to report fees levied for transactions such as the issuance of building permits, zoning fees, police fees, etc.

Line Item
A revenue or expenditure account established for budget appropriations and reporting.

Long-Term Debt
Debt with a maturity of more than one year after the date of issuance.

MHP-Montgomery Hall Park
A recreational park facility owned and operated by the City.

Modified Accrual Basis of Accounting
All governmental funds use the modified accrual basis of accounting. Revenues and related assets are recognized when measurable and available. Expenditures are generally recognized when the goods and services are received and the fund liability is incurred.

MRRJA- Middle River Regional Jail Authority
The regional jail facility owned and operated by the Cities of Staunton, Harrisonburg, Waynesboro, and the counties of Augusta and Rockingham. Annual operating expenses are allocated based on the number of inmates from each jurisdiction.

MRRWWTP- Middle River Regional Wastewater Treatment Plant
The regional wastewater treatment facility owned by the City of Staunton and Augusta County Service Authority. The facility is operated by Augusta County Service Authority. The City owns 72.1% of the facility and Augusta County Service has ownership of 27.9%. Operating expenses are paid based on the percentage of total gallons of sewage flow received from each locality. Capital expenses are paid based on the ownership percentage.

Object Classification
The grouping of expenditures based on the type of expenses for the goods and services purchased. Examples include personal services, fringe benefits, materials, services, equipment, etc.

Operating Expenditures
The cost of personnel, materials, services, and capital outlay required for a department to function to provide services to the citizens of the City. Examples of operating expenditures include the cost for; wages, fringe benefits, the purchase of goods and services, equipment maintenance contracts, and capital outlay such as furniture, technology equipment, vehicles, etc.

OPEB- Other Post-Employment Benefits
Benefits received by an employee when he or she begins retirement. The City provides retiree health insurance to retired employees until the age of 65.

Ordinance
A document representing a set of laws, codes, or regulations. The budget ordinance is the means by which the annual budget appropriations are adopted and authorized by City Council.

Parking Fund
A proprietary fund to account for the operations of the City parking garages, lots and parking enforcement operations. Fees are charged to customers that use the parking facilities.

PILOT – Payment in Lieu of Tax
A revenue source to the General Fund paid as a fee from the proprietary funds for the overhead costs of administering the proprietary fund

PPTRA- Personal Property Tax Relief Act
The Personal Property Tax Relief Act of 1998 provides tax relief for residential passenger cars, motorcycles, and pickup trucks and other residential vehicles. PPTRA revenue is received by the City from the State and passed through to residents in the form of a credit on the personal property tax bill.

Proprietary Fund
A separate fund established to account for specific operations that are financed through user fees for a specific public service. The City of Staunton has six proprietary funds, the water fund, sewer fund, environmental fund, parking fund, golf fund, and stormwater fund.

Real Property
Real estate, including land, buildings, and improvements classified as land, residential, commercial, industrial, and tax-exempt property for purposes of tax assessment.

Revenue
Income received from the levy of taxes, fees, charges for services, inter-fund transfers, and federal and state funds and grants.

Salaries and Benefits Expenses
A category of expenditures for reporting personal services cost that includes salaries, wages, and fringe benefits cost for the employee.

SCS- Staunton City Schools

Sewer Fund
A proprietary fund to account for the operation of the City's sewer treatment and distribution system. Utility fees are charged to consumers to pay for the operations and capital.

SOP- State Operated Programs
Education programs operated and fiscally managed by Staunton City Schools for the Commonwealth of Virginia. These two programs include the Shenandoah Valley Juvenile Detention Center (SVJDC) and the Commonwealth Center for Children and Adolescents (CCCA). The Commonwealth pays the total cost of operations for these programs. The employees of these programs are Staunton City School employees.

Storm Water Fund
A proprietary fund to account for the operations of the City's storm drain infrastructure systems. Utility fees are charged to consumers to pay for the engineering operations and capital infrastructure.

Tax Base
The total market value of taxable property, including real property and personal property. Real property includes land, buildings, and improvements owned by citizens, businesses, and public service corporations. Personal property includes cars, boats, and business tangible property.

Tax Rate
A dollar value established as a rate to levy taxes based on an assessed value. The tax rate(s) are established by City Council through adoption of ordinances.

Transfers to Other Funds
A budget appropriation to account for the transfer of revenue from one fund to another fund to support the operation of the receiving fund or as a reimbursement for costs incurred to a fund. For example, the General Fund transfers funds to the Education Fund to fund the local cost of education expenses.

VCSB-Valley Community Services Board
VCSB has the authority by the Code of Virginia for mental health, intellectual disability and substance abuse services. VCSB is a regional facility for the City of Staunton, Augusta County, and the City of Waynesboro. VCSB is funded by federal, state, and local budgets.

VDOT- Virginia Department of Transportation
The Virginia Department of Transportation is responsible for building, maintaining and operating the commonwealth’s roads, bridges and tunnels. Virginia has the third-largest state-maintained highway system in the country, behind Texas and North Carolina and through the Commonwealth Transportation Board, it provides funding for airports, seaports, rail and public transportation. The City receives federal and state highway funds through VDOT for annual street maintenance expenses and funds or grants for capital construction of roadways, sidewalks, and storm drain infrastructure.

VRS- Virginia Retirement System
The retirement pension and life insurance program for employees.

VPSA- Virginia Public School Authority
The Virginia Public School Authority operates several financing programs for public primary and secondary education. The goals of the VPSA's financing programs are to: provide market access to those communities which do not have ready access; provide low cost financing; and maintain the high credit quality to ensure that the lowest possible interest rates are obtained. The City issues general obligation bonds through VPSA to finance the construction and renovation of school buildings.

VRA-Virginia Resources Authority
VRA, working with its state agency partners, provides Virginia localities access to cost-effective, sustainable, and innovative financial solutions for projects that support vibrant and healthy Virginia communities. The City issues general obligation bonds through VRA for water and sewer capital projects.

VW-Victim Witness Program
A grant program funded by state and federal grants, and local sources to provide for the rights of victims in restitution recovery.

Water Fund
A proprietary fund to account for the operation of the City’s water resources, treatment and waterline distribution system. Utility fees are charged to consumers to pay for operations and capital.

CITY OF STAUNTON DEPARTMENTAL PERFORMANCE MEASURES

Function/Program	2020 Actual	2021 Actual	2022 Actual	2024 Target	STAUNTON PLAN Values	STAUNTON PLAN Strategic Areas
General Administration						
City Council / Manager:						
Regular Meetings Held	22	21	20	21	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Special Meetings Held	8	9	9	8	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Resolution	22	23	34	25	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Ordinance Amendments	30	37	32	30	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Board Appointments	38	45	32	40	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Budget Adoption	4/25/2019	5/13/2020	4/22/2021	4/27/2023		
Human Resources						
Applications Received	754	690	602	700	IN; IE; EX	REG
Positions Filled	73	140	152	100	IN; IE; EX	REG
Trainings Held	13	24	586	600	IN; IE; EX	REG
Grievances Filed	1	0	0	0	IN; IE; EX	
Finance						
Unqualified Audit Opinion	Obtained	Obtained	Obtained	Obtained	IN; EX	REG
GFOA Award for Financial Reporting	Obtained	Obtained	Obtained	Obtained	IN; EX	REG
Number of Accounts Payable Checks	8,420	7,382	8,738	8,500	IN; EX	REG
Number of Payroll Checks Processed	16,971	15,775	17,001	16,500	IN; EX	REG
Number of Journal Entries	622	618	650	650	IN; EX	REG
Treasurer						
Real Estate Tax Bills	11,242	11,267	11,199	11,300	IN; EX	ED; REG; BE
Personal Property Bills	17,361	18,712	18,842	18,750	IN; EX	ED; REG; BE
Dog Licenses	1,398	1,375	1,401	1,450	IN; EX	ED; REG; BE
Collection Actions	20,595	20,888	20,780	21,000	IN; EX	ED; REG; BE
Fees, Permits, and Other Licenses	32,226	33,319	32,017	33,500	IN; EX	ED; REG; BE
Taxes and Other State Duties	1,026	1,026	821	1,250	IN; EX	ED; REG; BE
Financial Management Transactions	8,283	9,794	8,199	9,800	IN; EX	ED; REG; BE
Registrar						
Registered Voters	17,720	17,591	17,949	18,000	IN; IE; EX; ENG	REG
Election Day In Person Voters	4,065	4,943	6,297	7,500	IN; IE; EX; ENG	REG
All Other Voters	8,912	9,639	4,465	7,500	IN; IE; EX; ENG	REG
Information Technology						
PC's Supported	375	375	375	375	IN; EX	IN; ED; REG; WE; BE
Printers Supported	75	75	125	125	IN; EX	IN; ED; REG; WE; BE
Phones Supported	800	800	800	800		
Servers Supported	40	40	40	40	IN; EX	IN; ED; REG; WE; BE
User Supported	400	400	400	400	IN; EX	IN; ED; REG; WE; BE
Judicial Administration:						
Clerk of Circuit Court						
Civil Cases Commenced	506	513	474	5,200	IN; IE; EX	REG
Criminal Cases Commenced	1,180	1,453	1,355	1,500	IN; IE; EX	REG
Judgements	879	956	1,010	1,100	IN; IE; EX	REG
Deeds Recorded	3,673	4,468	3,802	3,700	IN; IE; EX	REG
Restitution	340	413	349	450	IN; IE; EX	REG
Concealed Handgun Permits	577	312	296	325	IN; IE; EX	REG
Commonwealth Attorney						
Circuit Court Criminal Filings	1188	1450		1,500	IN: IE; EX; ENG; ENC	REG
General District Court Criminal Filings	1823	1432		2,100	IN: IE; EX; ENG; ENC	REG
Juvenile Court Misdemeanors	1943	1964		2,800	IN: IE; EX; ENG; ENC	REG
Juvenile Court Felonies	156	223		225	IN: IE; EX; ENG; ENC	REG

STAUNTON PLAN

Values:	Strategic Areas:	Strategic Areas:	
Integrity	Infrastruture	Infrastruture	IN
Inclusion & Equity	Economic Developm	Economic Development	ED
Excellence	Responsive, Efficient	Responsive, Efficient Government	REG
Engagement	West End	West End	WE
Environmentally Conscious	Built Environment	Built Environment	BE

CITY OF STAUNTON DEPARTMENTAL PERFORMANCE MEASURES

Function/Program	2020 Actual	2021 Actual	2022 Actual	2024 Target	STAUNTON PLAN Values	STAUNTON PLAN Strategic Areas
Public Safety:						
Police:						
Arrests	2,568	2,421	2,501	2,700	IN; IE; EX; ENG	ED; REG
Parking tickets	3,735	3,829	1,985	4,675	IN; IE; EX; ENG	ED; REG
Traffic citations	3,811	3,348	4,155	4,800	IN; IE; EX; ENG	ED; REG
Fire:						
Incident responses	3,089	2,619	3,175	3,700	IN; IE; EX; ENG	IN; ED; REG
Fires extinguished	63	43	65	65	IN; IE; EX; ENG; ENC	IN; ED; REG
Inspections	1,571	972	1,687	1,925	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Inspections:						
Building permits issued	843	1,100	948	1,100	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Building inspections conducted	2,902	2,805	2,564	3,300	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Public Works:						
Refuse:						
Recycling collected (tons per day)	1.81	1.10	1.00	1.50	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Refuse collected (tons per day)	67.8	68.1	65.6	68	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Other public works:						
Lane miles paved	13.4	9.86	6.7	150	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Parks and Recreation:						
Recreation Games	106	300	1200	2,100		
Total Golf Membership	26	23	58	125	IN; IE; EX; ENG; ENC	REG
Rounds of golf	8,334	7,520	11,044	12,000	IN; IE; EX; ENG; ENC	REG
Library:						
Volumes in collection	112,577	111,840	116,095	125,000	IN; IE; EX; ENG; ENC	REG
Total volumes borrowed	171,426	132,989	201,746	400,000	IN; IE; EX; ENG; ENC	REG
Utility:						
New connections-water	17	25	24	20	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Active customers-water	9,653	9,604	9,792	9,650	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE

STAUNTON PLAN

Values:	Strategic Areas:	Strategic Areas:	
Integrity	Infrastruture	Infrastruture	IN
Inclusion & Equity	Economic Developm	Economic Development	ED
Excellence	Responsive, Efficient	Responsive, Efficient Government	REG
Engagement	West End	West End	WE
Environmentally Conscious	Built Environment	Built Environment	BE

CITY OF STAUNTON, VIRGINIA

FY 2024 BUDGET

JULY 1, 2023 - JUNE 30, 2024

ADOPTED BUDGET - $153,791,956

BUDGET DATA, SCHEDULES, FINANCIAL INFORMATION

April 27, 2023

www.staunton.va.us

Ordinance No. 2023-

AN ORDINANCE ESTABLISHING A BUDGET FOR THE CITY OF STAUNTON, VIRGINIA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, APPROPRIATING FUNDS FOR PUBLIC PURPOSES FOR SUCH FISCAL YEAR, SUBJECT TO FUTURE APPROPRIATION AMENDMENT; ESTABLISHING A TAX RATE ON TAXABLE PERSONAL PROPERTY, REAL ESTATE AND PROPERTY OF PUBLIC SERVICE CORPORATIONS; ESTABLISHING AND IMPOSING A SERVICE CHARGE ON CERTAIN REAL PROPERTY EXEMPT FROM TAXATION; AND CONTINUING IN EFFECT ALL ORDINANCES OF THE CITY OF STAUNTON, VIRGINIA, RELATING TO TAXES, LICENSES, FEES, SERVICE CHARGES, COSTS AND OTHER CHARGES AND ALL ORDINANCES RELATING TO THE TIME OF PAYMENT THEREOF AND COLLECTION THEREOF, EXCEPT AS HEREIN SPECIFICALLY MODIFIED

BE IT ORDAINED by the Council of the City of Staunton, Virginia, as follows:

SECTION 1. The following budget, annexed and incorporated by reference, totaling **$153,791,956** for the City of Staunton, Virginia for the fiscal year beginning July 1, 2023 and ending June 30, 2024 is hereby proposed, approved and adopted:

(SEE ATTACHED BUDGET, incorporated by reference)

SECTION 2. Public revenues of the City of Staunton, Virginia are hereby appropriated for public purposes for the fiscal year beginning July 1, 2023, and ending June 30, 2024, as set forth in the appropriate Section of such budget.

SECTION 3.

3.1. The tax rate for all real estate, including real estate owned by public service corporations, subject to tax for the calendar year beginning January 1, 2023, shall be and is fixed at $0.89 per $100.00 of assessed value of such property per year, with assessed values being established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January of every odd numbered year.

3.2. The tax rate for all real property and improvements located in the Downtown Service District is subject to an additional tax for the calendar year beginning January 1, 2023, which shall be and is fixed at $0.15 (fifteen cents) per $100.00 of assessed value of such property for calendar year 2023. Assessed values for the Downtown Service District shall be established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January 1 of every odd numbered year. These rates shall continue until modified by action of the Council of the City of Staunton, Virginia.

SECTION 4.

4.1. The tax rate for all personal property, including vehicles owned by public service corporations (but excluding machinery and tools, referenced and defined in Section 58.1-3507 of the Code of Virginia, as amended), subject to tax for the calendar year beginning January 1, 2023, shall be fixed at $2.90 per $100.00 of assessed value per year.

4.2. The tax rate for machinery and tools as defined in Section 58.1-3507 of the Code of Virginia, as amended, subject to tax for the calendar year beginning January 1, 2023 shall be and is fixed at $1.24 per $100.00 of assessed value per year.

SECTION 5. For the period of July 1, 2023, through June 30, 2024, certain categories of property exempted from taxation under Section 58.1-3600 et seq. of the Code of Virginia, as amended, shall be assessed and have imposed a fee or service charge based on the assessed value of the real estate and the amount which the City of Staunton expended in the year preceding for police and fire protection and, in the case of faculty and staff housing of an educational institution, the cost of public school education. The categories of property eligible for such assessment, and the method for calculating the assessment, are prescribed in Section 58.1-3400 et seq. of the Code of Virginia, as amended.

SECTION 6. The rate of service charge or fee imposed for property subject to such charge or fee under Section 5 of this ordinance shall be and is fixed and imposed at $0.19 per annum per $100.00 of assessed value and $0.49 per annum per $100.00 of assessed value for faculty and staff housing of an educational institution for the 2023 calendar year. The service charge shall be and is payable in one installment on December 15, 2023. Any service charge not paid when due shall bear interest computed at the rate of 10% per annum from the due date until paid.

SECTION 7. The real estate lawfully owned by the County of Augusta lying wholly or partly in the corporate limits of the City of Staunton, Virginia, shall be exempt from the service charge imposed by Section 5 of this ordinance.

SECTION 8. It is the intention of Section 5, 6 and 7 of this ordinance to conform to and meet all the requirements of Section 58.1-3400 et seq. of the Code of Virginia, as amended, and shall be read and construed accordingly.

SECTION 9. The annual salary for each member of the Council of the City of Staunton, Virginia, is hereby established as follows and shall remain in effect until formal action is taken to amend this ordinance:

Mayor	$11,000
Vice-Mayor	$10,000
Council Member	$10,000

SECTION 10.

10.1. The City Manager is hereby authorized to transfer funds from one line item to another line item within each Fund of such budget, with the exception of the general contingency account.

10.2. Authorization is hereby given to the City Manager to withhold or postpone the expenditure of any funds appropriated by and in this ordinance when it appears to the City Manager that it would be in the best interests of the City for such expenditure to be withheld; but, this provision shall not in any way limit or restrict the right of the Council of the City of Staunton, Virginia, in its sole discretion to the fullest extent permitted by law, to direct immediate disbursement of any appropriated funds when the Council of the City of Staunton, Virginia, is of the opinion that the funds should be expended regardless of the position or action or inaction of the City Manager.

SECTION 11. Any ordinance in conflict with this ordinance is hereby repealed to the extent and only to the extent that such conflict exists. However, all ordinances not in conflict with this ordinance shall continue in effect, including specifically all ordinances of the City of Staunton, Virginia relating to taxes, licenses, fees, service charges, costs and payment and collection thereof continuing in effect except as herein specifically modified.

SECTION 12. If any part of this ordinance is found to be invalid by competent authority, the remaining portions of this ordinance shall continue in effect to the fullest extent permitted by law.

INTRODUCED:	March 23, 2023
PUBLIC HEARING ADVERTISE DATE:	April 5, 2023
PUBLIC HEARING DATE:	April 13, 2023
ADOPTED:	April 27, 2023
EFFECTIVE DATE:	July 1, 2023

Stephen W. Claffey, Mayor

ATTEST:

Kiley A. Kesecker
Clerk of Council

CITY OF STAUNTON, VIRGINIA
FY 2024 ADOPTED BUDGET

GENERAL FUND

ANTICIPATED REVENUE		BUDGET
General Property Taxes	$	33,252,511
Other Local Taxes	$	18,976,022
Commonwealth of Virginia	$	12,983,352
Current Service Charges	$	1,685,786
Federal Revenue	$	1,239,852
Recovered Costs	$	1,154,000
Licenses and Permits	$	200,650
Use of Money and Property	$	109,200
Fines and Forfeitures	$	208,500
Miscellaneous	$	29,000
Total Revenue	$	69,838,873

APPROPRIATIONS		
Transfer to Education Fund	$	15,970,171
Public Safety	$	16,027,624
Health and Welfare	$	7,372,608
Public Works	$	6,545,554
General Government Administration	$	7,276,489
Transfer to Debt Service Sinking Fund	$	5,591,903
Parks, Recreation, Library, and Cultural	$	4,307,141
Judicial Administration	$	2,872,144
Community Development	$	3,004,456
Transfer to the City CIP Fund	$	861,783
Educational Agency Contributions	$	9,000
Total Appropriations	$	69,838,873

DEBT SERVICE SINKING FUND

ANTICIPATED REVENUE		
Transfer from the General Fund	$	5,591,903
General Revenues	$	570,374
Total Revenue	$	6,162,277

APPROPRIATIONS		
Debt	$	6,162,277
Total Appropriations	$	6,162,277

CAPITAL IMPROVEMENTS PROJECT FUND

ANTICIPATED REVENUE		
Transfer from the General Fund	$	861,783
Total Revenue	$	861,783

APPROPRIATIONS		
Capital Improvements	$	861,783
Total Appropriations	$	861,783

BLUE RIDGE COURT SERVICES FUND

ANTICIPATED REVENUE		
Non Capital Grants/ Contributions	$	1,276,752
Miscellaneous		-
Charges for Services		140,000
Total Revenue	$	1,416,752

APPROPRIATIONS		
Operations	$	1,416,752
Total Appropriations	$	1,416,752

WATER FUND

ANTICIPATED REVENUE		
Charges for Service	$	4,552,976
General Revenues		4,317,141
Grant Contributions		3,855,000
Total Revenue	$	12,725,117
APPROPRIATIONS		
Operations	$	2,919,855
Debt		945,262
Capital		8,860,000
Total Appropriations	$	12,725,117

SEWER FUND

ANTICIPATED REVENUE		
Charges for Services	$	3,994,000
General Revenues		52,500
Grant Contributions		4,555,000
Total Revenue	$	8,601,500
APPROPRIATIONS		
Operations	$	2,868,937
Debt		868,943
Capital		4,863,620
Total Appropriations	$	8,601,500

PARKING FUND

ANTICIPATED REVENUE		
Charges for Services	$	308,300
Interfund Loan	$	-
General Revenues		141,040
Total Revenue	$	449,340
APPROPRIATIONS		
Operations	$	271,684
Debt		177,656
Capital		
Total Appropriations	$	449,340

STORMWATER FUND

ANTICIPATED REVENUE		
Charges for Services	$	774,500
General Revenues		1,200,500
Grant Contributions		727,800
Total Revenue	$	2,702,800
APPROPRIATIONS		
Operations	$	602,800
Capital		2,100,000
Total Appropriations	$	2,702,800

ENVIRONMENTAL FUND

ANTICIPATED REVENUE		
Charges for Services	$	3,636,068
General Revenues		804,001
Non Capital Grants/ Contributions		10,000
Total Revenue	$	4,450,069
APPROPRIATIONS		
Operations	$	3,359,929
Capital		1,090,140
Total Appropriations	$	4,450,069

EDUCATION FUND

ANTICIPATED REVENUE		
Commonwealth of Virginia	$	21,717,957
Transfer from the General Fund		15,970,171
Federal Government		2,022,546
Charges for Services		63,801
General Revenues		585,721
Total Revenue	$	40,360,196
APPROPRIATIONS		
Administration and Operation of Schools	$	40,360,196
Total Appropriations	$	40,360,196

CAFETERIA FUND

ANTICIPATED REVENUE

Operating Grants	$	1,945,538
Charges for Service		1,400
General Revenues		233,235
Total Revenue	$	2,180,173

APPROPRIATIONS

Operations	$	2,180,173
Total Appropriations	$	2,180,173

SCHOOL TEXTBOOK FUND

ANTICIPATED REVENUE

Commonwealth of Virginia	$	814,348
General Revenues		205,652
Total Revenue	$	1,020,000

APPROPRIATIONS

Operations	$	1,020,000
Total Appropriations	$	1,020,000

SCHOOL CAPITAL IMPROVEMENTS PROJECT FUND

ANTICIPATED REVENUE

General Revenues	$	425,000
Total Revenue	$	425,000

APPROPRIATIONS

Capital Improvements	$	425,000
Total Appropriations	$	425,000

STATE OPERATED PROGRAMS

ANTICIPATED REVENUE

Operating Grants	$	2,598,076
Total Revenue	$	2,598,076

APPROPRIATIONS

Operations	$	2,598,076
Total Appropriations	$	2,598,076

Grand Total Revenues	**$**	**153,791,956**
Grand Total Expenditures	**$**	**153,791,956**
Balance		**$0**

INTRODUCED: March 23, 2023

PUBLIC HEARING ADVERTISEMENT: April 5, 2023

PUBLIC HEARING: April 13, 2023

Approved this 27th day of April 2023

Effective Date: July 1, 2023

ATTEST: Kiley A. Kesecker
Kiley A. Kesecker
Clerk of Council

CERTIFIED: Stephen W. Claffey
Stephen W. Claffey
Mayor of Council

City Council Amendments to the FY2024 Proposed City Budget

Manager's Recommended FY2024 Revenue Estimates	**$**	**105,772,206**
Amendsments to FY2024 Revenue Estimates		
Decrease Revenues	$	-
Increase Revenues		
General Fund - Other Local Tax	$	574,522
CIP Fund - Transfer from General Fund	$	861,783
Total Amended FY2024 City Budget	**$**	**107,208,511**

Manager's Recommended FY2024 Expenditure Estimates	**$**	**105,772,206**
Amendments to FY2024 Expense Estimates		
Decrease Expenses		
General Fund - Central Shenandoah Planning District	$	(8,709)
General Fund - Enterprise Zone Incentives	$	(10,000)
General Fund - Wharf Tree Replacements	$	(30,000)
General Fund - E911 EMD Software	$	(65,000)
General Fund - Entrance Corridor Overlay	$	(45,000)
General Fund - Staunton Crossing Marketing Plan	$	(41,500)
General Fund - Operational Reductions	$	(109,659)
Increase Expenses		
General Fund - CIP Transfer	$	861,783
General Fund - Part-time Permit Technician	$	22,607
CIP Fund - Capital Improvements	$	861,783
Total Amended FY2024 City Budget	**$**	**107,208,511**

Long Term Revenue and Expenditure Projections

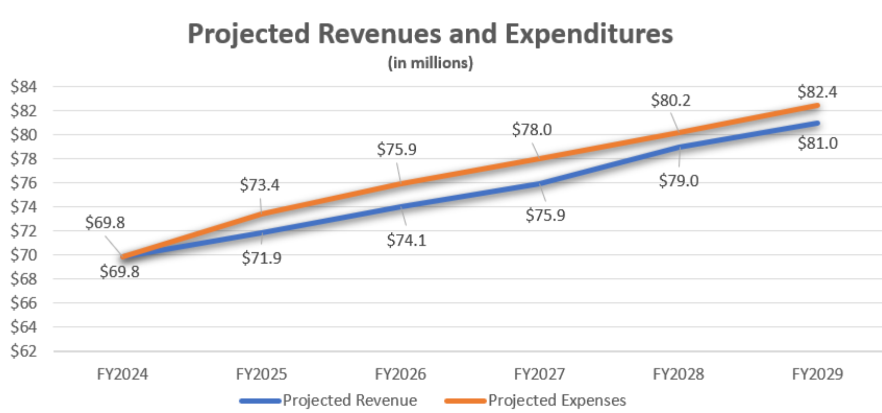
As part of this year's budget process, staff has prepared a five-year financial projection for both general fund revenue and expenditures. Growth rates are based upon historical actual data from FY2016 to FY2023's adopted budget with modifications made for known or anticipated variables. Although this document is purely a projection and actual revenues and expenditures will deviate from these projections, Council can gleam an insight as to financial challenges which lie ahead for the City.

In many localities, five-year operational projections will show funding variances between projected revenues and expenditures. The Staunton gap is no different and is a result of assumptions that revenue policies remain consistent on a trajectory known at the time of the forecast, and that operational costs reflect ongoing and continuing programs and services. During the budget preparations for FY2025 and beyond, Council will need to consider tax rates and fees, financial policies, departmental cost cutting measures, and program changes or reductions. The projected gaps will be closed during each budget cycle to arrive at a balanced budget.

FY24 shows positive year on year revenue increases in real and property tax revenue of 20% and 5.7% respectively. Combined increase of $4.8M over FY2023 is projected in these two areas alone. Other local taxes which include meals, occupancy, and sales tax is projected to increase by nearly 10.1%, of $1.7 million. The year-on-year increase is reflective of the steady performance of the economy following the global pandemic. The previous six-year revenue trend shows an average increase of 6.12% per year.

The five-year projection is showing a negative variance with the assumption that the city reimplements the CIP reserve funding. In addition, starting in fiscal year FY2026 the city will see an increase in judicial related expenses for the operations of the Juvenile and Domestic Relations court, which was previously combined with Augusta County's facilities.

In future years, City Council will need to review its revenue and expenditure policies in order to balance the operational needs of the City and the tax burden of its citizens. The chart below illustrates projected revenues and expenditures from FY2024 to FY2029 in the General Fund.



The five-year revenue/expense projection appears below:

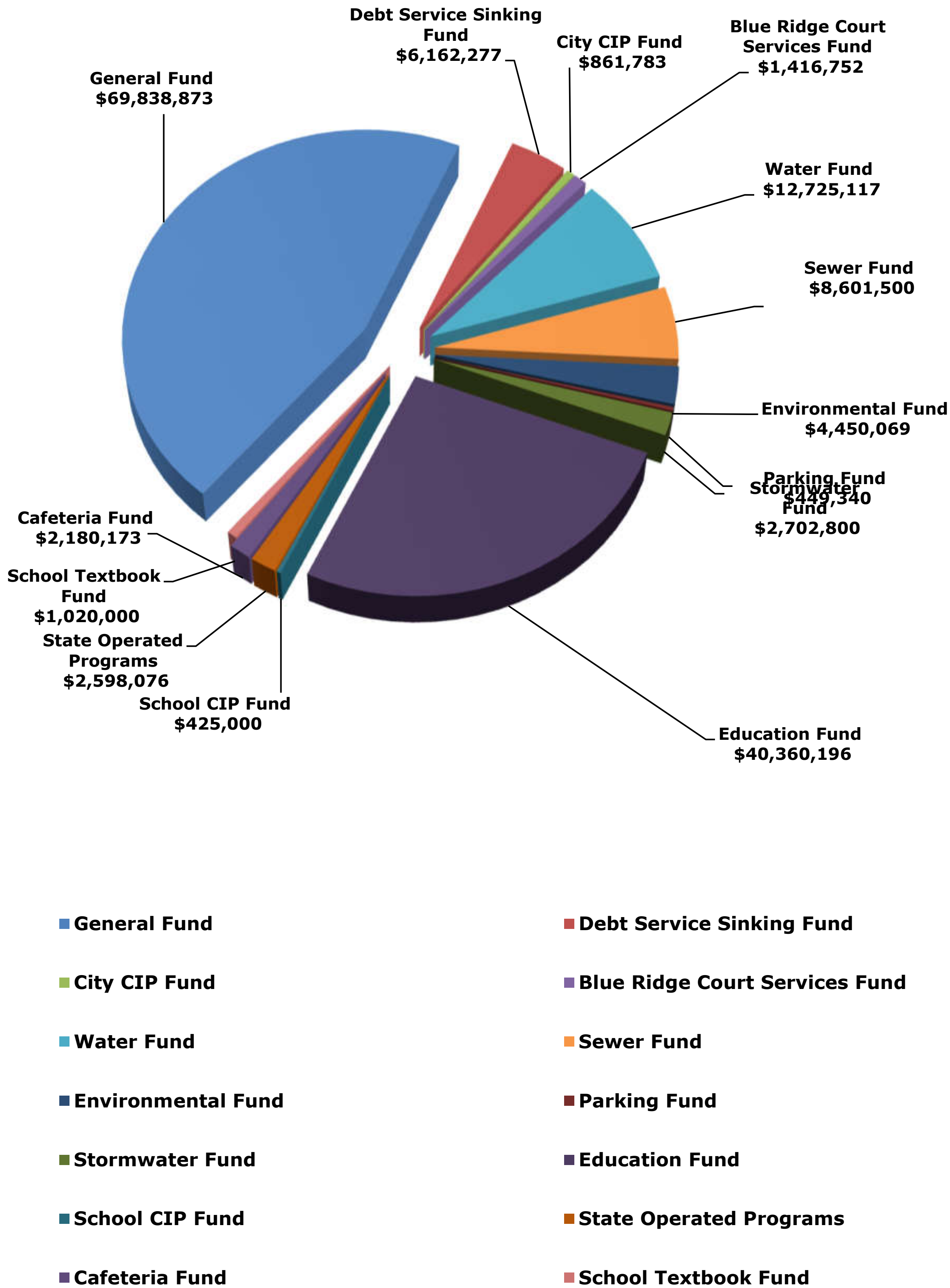
CITY OF STAUNTON FIVE YEAR PROJECTION						
Revenues	**FY2024 Adopted**	**FY2025 Projected**	**FY2026 Projected**	**FY2027 Projected**	**FY2028 Projected**	**FY2029 Projected**
Real Property Taxes	$ 26,199,711	$ 26,723,705	$ 28,059,890	$ 28,340,489	$ 29,757,514	$ 30,055,089
Personal Property Taxes	$ 7,052,800	$ 7,299,648	$ 7,555,136	$ 7,819,565	$ 8,093,250	$ 8,376,514
Other Local Taxes	$ 18,976,022	$ 19,924,823	$ 20,921,064	$ 21,967,117	$ 23,065,473	$ 24,218,747
State Revenues	$ 12,983,352	$ 13,113,186	$ 13,244,317	$ 13,376,761	$ 13,510,528	$ 13,645,633
Federal Revenues	$ 1,239,852	$ 1,264,649	$ 1,289,942	$ 1,315,741	$ 1,342,056	$ 1,368,897
All Other Sources	$ 3,387,136	$ 3,539,557	$ 2,993,442	$ 3,098,212	$ 3,206,649	$ 3,318,882
Total	**$ 69,838,873**	**$ 71,865,568**	**$ 74,063,791**	**$ 75,917,886**	**$ 78,975,471**	**$ 80,983,762**
Percentage Increase		2.9%	3.1%	2.5%	4.0%	2.5%
Expenses						
General Government	$ 7,276,489	$ 7,494,784	$ 7,719,627	$ 7,951,216	$ 8,189,752	$ 8,435,445
Judicial	$ 2,872,144	$ 2,958,308	$ 3,447,058	$ 3,550,469	$ 3,656,983	$ 3,766,693
Public Safety	$ 16,027,624	$ 16,508,453	$ 17,003,706	$ 17,513,817	$ 18,039,232	$ 18,580,409
General Services	$ 6,545,554	$ 6,709,193	$ 6,876,923	$ 7,048,846	$ 7,225,067	$ 7,405,694
Health & Human Services	$ 7,372,608	$ 7,483,197	$ 7,595,445	$ 7,709,377	$ 7,825,017	$ 7,942,393
Culture and Leisure	$ 4,316,141	$ 4,380,883	$ 4,446,596	$ 4,513,295	$ 4,580,995	$ 4,649,710
Community Development	$ 3,004,456	$ 3,094,590	$ 3,187,427	$ 3,283,050	$ 3,381,542	$ 3,482,988
Transfer to Schools	$ 15,970,171	$ 17,088,083	$ 17,857,047	$ 18,660,614	$ 19,500,341	$ 20,377,857
Debt Services	$ 5,591,903	$ 5,591,903	$ 5,591,903	$ 5,591,903	$ 5,591,903	$ 5,591,903
Transfer to CIP Reserves	$ 861,783	$ 2,117,833	$ 2,207,833	$ 2,207,833	$ 2,207,833	$ 2,207,833
Total	**$ 69,838,873**	**$ 73,427,226**	**$ 75,933,565**	**$ 78,030,421**	**$ 80,198,666**	**$ 82,440,924**
Percentage Increase		**5.1%**	**3.4%**	**2.8%**	**2.8%**	**2.8%**
Revenue / Expense Variance	**$ -**	**$ (1,561,658)**	**$ (1,869,774)**	**$ (2,112,535)**	**$ (1,223,195)**	**$ (1,457,161)**

CITY OF STAUNTON, VIRGINIA
FY 2024 Budget

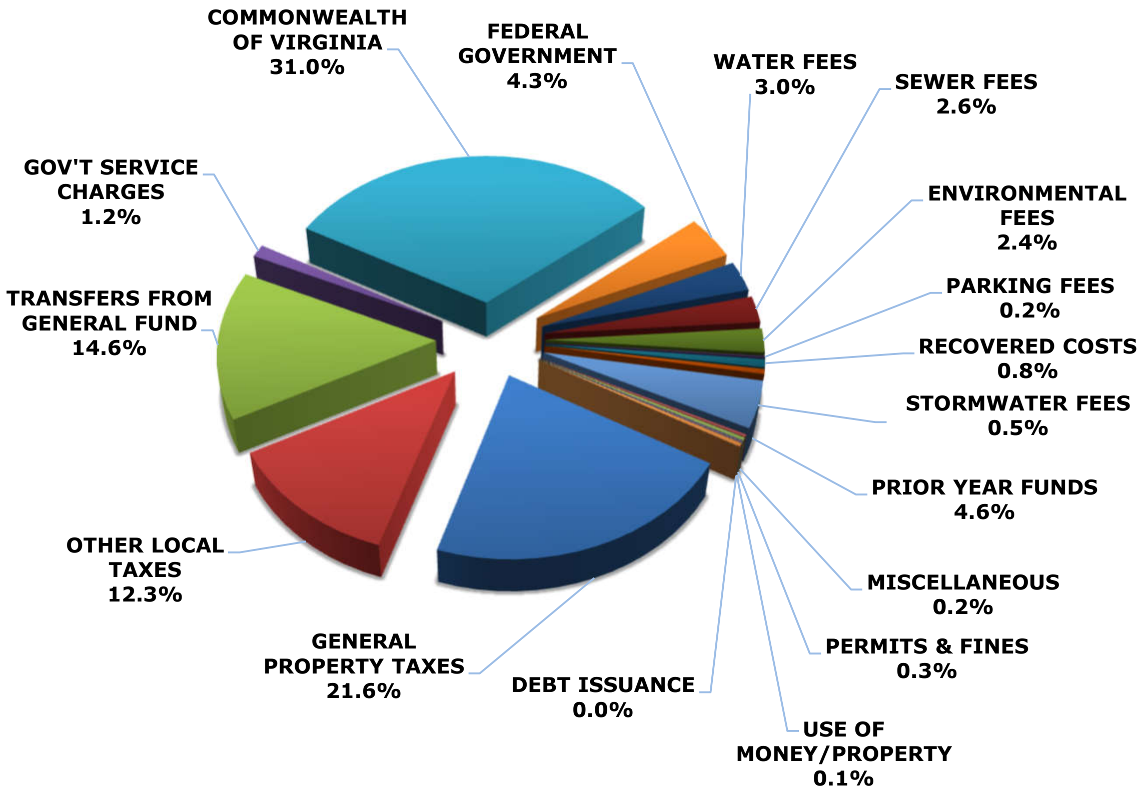
Fiscal Year July 1, 2023 - June 30, 2024

CITY GOVERNMENTAL FUNDS		
General Fund	**$**	**69,838,873**
Debt Service Sinking Fund	**$**	**6,162,277**
Blue Ridge Court Services Fund	**$**	**1,416,752**
City Capital Improvement Fund	**$**	**861,783**
Total Governmental Funds	**$**	**78,279,685**
CITY PROPRIETARY FUNDS		
Water Fund	**$**	**12,725,117**
Sewer Fund	**$**	**8,601,500**
Environmental Fund	**$**	**4,450,069**
Stormwater Fund	**$**	**2,702,800**
Parking Fund	**$**	**449,340**
Total Proprietary Funds	**$**	**28,928,826**
Total City Budget	**$**	**107,208,511**
STAUNTON SCHOOL BOARD		
Education Fund	**$**	**40,360,196**
State Operated Programs	**$**	**2,598,076**
Cafeteria Fund	**$**	**2,180,173**
School Textbook Fund	**$**	**1,020,000**
School Capital Improvements Fund	**$**	**425,000**
Total Education Funds	**$**	**46,583,445**
Grand Total All Funds	**$**	**153,791,956**

CITY OF STAUNTON FY 2024 TOTAL BUDGET BY FUND - $153,791,956

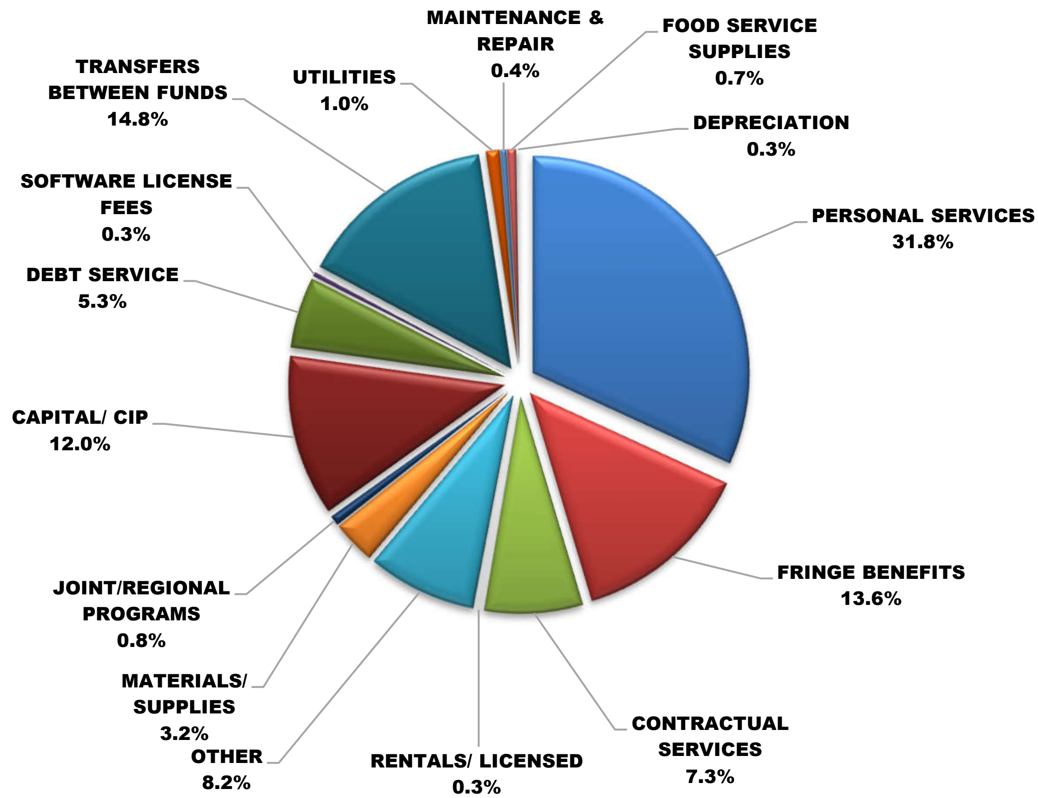


CITY OF STAUNTON FY 2024 TOTAL REVENUE BUDGET - $153,791,956



REVENUE CATEGORY	CITY REVENUES	SCHOOL REVENUES	PERCENTAGE OF TOTAL
GENERAL PROPERTY TAXES	$ 33,252,511	$ -	21.6%
OTHER LOCAL TAXES	18,976,022	-	12.3%
TRANSFERS FROM GENERAL FUND	6,453,686	15,970,171	14.6%
GOV'T SERVICE CHARGES	1,825,786	66,301	1.2%
COMMONWEALTH OF VIRGINIA	23,243,504	24,384,402	31.0%
FEDERAL GOVERNMENT	2,439,852	4,105,367	4.3%
WATER FEES	4,553,976	-	3.0%
SEWER FEES	3,994,000	-	2.6%
ENVIRONMENTAL FEES	3,636,068	-	2.4%
PARKING FEES	288,300	-	0.2%
RECOVERED COSTS	1,204,000	-	0.8%
STORMWATER FEES	748,500	-	0.5%
PRIOR YEAR FUNDS	5,702,936	1,358,097	4.6%
MISCELLANEOUS	223,400	138,880	0.2%
PERMITS & FINES	460,150	-	0.3%
USE OF MONEY/PROPERTY	205,820	-	0.1%
DEBT ISSUANCE	-	-	0.0%
TRANSFERS FROM OTHER FUNDS	-	560,227	0.4%
TOTAL REVENUNES	$ 107,208,511	$ 46,583,445	100.0%
GRAND TOTAL REVENUES CITY & SCHOOLS			$ 153,791,956

CITY OF STAUNTON FY 2024 TOTAL EXPENDITURE BUDGET - $153,791,956



EXPENDITURE /EXPENSE	CITY	SCHOOLS	TOTALS
PERSONAL SERVICES	$ 22,570,564	$ 26,372,444	$ 48,943,008
FRINGE BENEFITS	$ 9,844,155	$ 10,998,690	20,842,845
CONTRACTUAL SERVICES	$ 9,626,630	$ 1,642,212	11,268,842
RENTALS/ LICENSED	$ 203,987	$ 218,200	422,187
OTHER	$ 11,944,572	$ 618,573	12,563,145
MATERIALS/ SUPPLIES	$ 2,455,932	$ 2,527,802	4,983,734
JOINT/REGIONAL PROGRAMS	$ -	$ 1,159,542	1,159,542
CAPITAL/ CIP	$ 17,785,268	$ 696,002	18,481,270
DEBT SERVICE	$ 8,154,138	$ -	8,154,138
SOFTWARE LICENSE FEES	$ 501,621	$ -	501,621
TRANSFERS BETWEEN FUNDS	$ 22,423,857	$ 365,658	22,789,515
UTILITIES	$ 622,570	$ 981,000	1,603,570
MAINTENANCE & REPAIR	$ 686,995	$ -	686,995
FOOD SERVICE SUPPLIES	$ -	$ 1,003,322	1,003,322
DEPRECIATION	$ 388,222	$ -	388,222
TOTALS	$ 107,208,511	$ 46,583,445	$ 153,791,956

CITY OF STAUNTON

FY 2023 AND FY 2024 TOTAL BUDGET COMPARISON

	FY 2023 BUDGET	FY 2024 BUDGET	$ Variance	% Change
City Governmental Funds				
General Fund	$ 65,192,940	$ 69,838,873	$ 4,645,933	7.13%
Debt Service Sinking Fund	5,386,569	6,162,277	775,708	14.4%
Blue Ridge Court Services Fund	1,292,856	1,416,752	123,896	9.6%
City Capital Improvement Fund	-	861,783	861,783	0.0%
Total City Governmental Funds	$ 71,872,365	$ 78,279,685	$ 6,407,320	8.9%
City Proprietary Funds				
Water Fund	$ 10,949,871	$ 12,725,117	$ 1,775,246	16.2%
Sewer Fund	9,865,197	$ 8,601,500	(1,263,697)	-12.8%
Environmental Fund	4,297,745	$ 4,450,069	152,324	3.5%
Stormwater Fund	1,913,001	$ 2,702,800	789,799	41.3%
Parking Fund	551,443	$ 449,340	(102,103)	-18.5%
Total Proprietary Funds	$ 27,577,257	$ 28,928,826	$ 1,351,569	4.9%
Total City Funds	$ 99,449,622	$ 107,208,511	$ 7,758,889	7.8%
Education Funds				
Education Fund	$ 37,910,838	$ 40,360,196	$ 2,449,358	6.5%
State Operated Programs	3,292,217	2,598,076	(694,141)	-21.1%
Cafeteria Fund	1,874,095	2,180,173	306,078	16.3%
School Textbook Fund	341,104	1,020,000	678,896	199.0%
School Capital Improvements	100,000	425,000	325,000	325.0%
Total Education Funds	$ 43,518,254	$ 46,583,445	$ 3,065,191	7.0%
Grand Total All Funds	$ 142,967,876	$ 153,791,956	$ 10,824,080	7.6%

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City of Staunton

Statement of FY2022 Budget Revenues, Expenditures, and Estimated Changes in Fund Balance/Net Position- All Budgeted Funds

Total FY2024 Budget -All Funds = $153,791,956

GOVERNMENTAL FUNDS

Combined Fund Balance/ Net Position Summaries - All Funds	**General Fund**	**Capital Projects Fund**	**Debt Service Sinking Fund**	**Blue Ridge Court Services**	**Education- All Funds**	**Total Governmental Funds**
Estimated Beginning Fund Balance- July 1, 2023	$ 44,964,616	$ 17,572,298	$ 4,968,261	$ 227,919	$ (5,570,393)	$ 62,162,701
Revenue and Other Financing Sources						
General Property Taxes	33,252,511	-	-	-	-	33,252,511
Other Local Taxes	18,976,022	-	-	-	-	18,976,022
Service Charges/ Fees	1,685,786	-	-	140,000	66,301	1,892,087
Intergovernmental Revenues	14,223,204	-	-	1,112,352	29,049,996	44,385,552
Licenses and Permits	200,650	-	-	-	-	200,650
Fines & Forfeitures	208,500	-	-	-	-	208,500
Use of Money and Property	109,200	-	570,374	-	-	679,574
Recovered Costs	1,154,000	-	-	-		1,154,000
Miscellaneous	29,000 -	-	-	164,400	1,496,977	1,690,377
Total Revenues	$ 69,838,873	$ -	$ 570,374	$ 1,416,752	$ 30,613,274	$ 102,439,273
Expenditures						
Personnel Services	$ 26,598,434	$ -	$ -	$ 1,176,526	$ 37,371,134	$ 65,146,094
Operations and Maintenance	20,690,482	-	-	240,226	8,516,309	29,447,017
Capital	126,100	861,783	-	-	696,002	1,683,885
Debt Service	-	-	6,162,277	-	-	6,162,277
Total Expenditures	$ 47,415,016	$ 861,783	$ 6,162,277	$ 1,416,752	$ 46,583,445	$ 102,439,273
Other Financing Sources (uses)						
Transfers In	$ -	$ 861,783	$ 5,591,903	$ -	$ 15,970,171	$ 22,423,857
Transfers Out	(22,423,857)	-	-	-	-	(22,423,857)
TOTAL -Other Financing Sources (uses)	$ (22,423,857)	$ 861,783	$ 5,591,903	$ -	$ 15,970,171	$ -
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance- end of year June 30, 2024	$ 44,964,616	$ 17,572,298	$ 4,968,261	$ 227,919	$ (5,570,393)	$ 62,162,701
Total Expenditure Budget Reconcilement	$ 69,838,873	$ 861,783	$ 6,162,277	$ 1,416,752	$ 46,583,445	$ 124,863,130
Total Revenue Budget Reconcilement	$ 69,838,873	$ 861,783	$ 6,162,277	$ 1,416,752	$ 46,583,445	$ 124,863,130

PROPRIETARY FUNDS

	Water Fund	**Sewer Fund**	**Stormwater Fund**	**Parking Fund**	**Environmental Fund**	**Total Proprietary Funds**
Estimated Beginning Net Position- July 1, 2023	$ 25,668,278	$ 31,434,543	$ 10,343,061	$ 4,571,762	$ 4,227,425	$ 76,245,069
Operating Revenues						
Service Charges/ Fees	4,553,976	3,994,000	748,500	288,300	3,636,068	13,220,844
Operating Interfund Loan	-	-	-	-	-	-
Operating Grants	3,855,000	4,555,000	-	-	10,000	
Licenses and Permits	-	-	26,000	-	-	26,000
Fines & Forfeitures	-	-	-	25,000	30,000	55,000
Use of Money and Property	4,316,141	2,500	1,928,300	136,040	774,001	7,156,982
Recovered Costs	-	50,000	-	-	-	50,000
Total Operating Revenues	$ 12,725,117	$ 8,601,500	$ 2,702,800	$ 449,340	$ 4,450,069	$ 28,928,826
Operating Expenses						
Personnel Services	$ 2,135,979	$ 782,635	$ 193,337	$ 156,814	$ 1,870,183	$ 5,138,948
Operations and Maintenance	783,876	2,086,302	409,463	104,870	1,489,746	4,874,257
Capital	8,860,000	4,863,620	2,100,000	10,000	1,090,140	16,923,760
Debt Service	945,262	868,943	-	177,656	-	1,991,861
Total Operating Expenses	$ 12,725,117	$ 8,601,500	$ 2,702,800	$ 449,340	$ 4,450,069	$ 28,928,826
Other Financing Sources						
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	-	-	-	-	-	-
TOTAL -Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	-	-	-	-	-	-
Net Position- end of year June 30, 2024	$ 25,668,278	$ 31,434,543	$ 10,343,061	$ 4,571,762	$ 4,227,425	$ 76,245,069
Total Expenditure Budget Reconcilement	$ 12,725,117	$ 8,601,500	$ 2,702,800	$ 449,340	$ 4,450,069	$ 28,928,826
Total Revenue Budget Reconcilement	$ 12,725,117	$ 8,601,500	$ 2,702,800	$ 449,340	$ 4,450,069	$ 28,928,826

Statement Required - Code of Virginia §15.2-2504

GOVERNMENTAL FUNDS	$ 124,863,130
PROPRIETARY FUNDS	$ 28,928,826
TOTAL BUDGETED FUNDS	$ 153,791,956

BALANCE SHEET –
GOVERNMENTAL FUNDS
As of February 28, 2023
Unaudited

	General	Debt Service	Capital Improvements	Education	Blue Ridge Court Services	State and Federal Grants	Community Development	Total Governmental
Assets								
Cash and cash equivalents	$ 23,776,768	$ 4,414,758	$ 16,196,009	$ 2,999,932	$ 172,574	$ -	$ 195,494	$ 47,755,535
Investments	$ 4,308,564							4,308,565
Receivables (net of allowances for uncollectibles):	137,013	-	-	10,078	-	-	-	
Taxes	11,841,352					-	-	11,841,352
Lease	371,871	-	-		-	-	-	371,871
Interest	13,357	-	-	-	-	-	-	13,357
Due from other governments	1,928,593	-	-	(56,188)	-	-	-	1,872,405
Due from other funds	3,412	-	-	-	-	-	-	3,412
Restricted assets:		-	-	-	-	-	-	
Cash and cash equivalents				7,500				7,500
Total assets	$ 42,380,931	$ 4,414,758	$ 16,196,009	$ 2,961,321	$ 172,574	$ -	$ 195,494	$ 66,173,997
Liabilities								
Accounts payable	$ 464,629	$ -	$ 61,064	$ 560,576	$ -	$ -	$ -	$ 1,086,268
Accrued liabilities	1,525	-	121,848	-	-	-	-	123,373
Due to other funds	424	-	-	3,412	-	-	-	3,836
Amounts held for others	52,383	-	-	28,196	-	-	-	80,579
Deposits payable	7,000	-	-	-	-	-	-	7,000
Total liabilities	$ 525,961	$ -	$ 182,912	$ 592,184	$ -	$ -	$ -	$ 1,301,057
Deferred Inflows of Resources								
Unavailable revenue	$ 25,271,942	$ -	$ 2,000,000	$ -	$ -	$ -	$ -	$ 27,271,942
Fund Balances								
Fund balances	$ 16,583,028	$ 4,414,758	$ 14,013,097	$ 2,369,137	$ 172,574	$ -	$ 195,494	$ 37,748,088
Total fund balances	$ 16,583,028	$ 4,414,758	$ 14,013,097	$ 2,369,137	$ 172,574	$ -	$ 195,494	$ 37,748,088
Total liabilities, deferred inflows of resources and fund balances	$ 42,380,931	$ 4,414,758	$ 16,196,009	$ 2,961,321	$ 172,574	$ -	$ 195,494	$ 66,321,087

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
As of February 28, 2023
Unaudited

	Water	Sewer	Parking	Stormwater	Environmental	Total
Assets						
Current assets:						
Cash and cash equivalents	$ 5,809,903	$ 3,038,595	$ 338,511	$ 3,241,497	$ 1,637,921	$ 14,066,428
Investments	11,918,758	2,491,428	-	-	1,164,974	15,575,160
Receivable:						
Accounts (net of allowance for uncollectibles)	669,254	339,005	19,153	33,929	260,093	1,321,434
Interest	12,725	8,009	-	-	3,264	23,999
Prepaid and Other	-	-	-	-	-	
Restricted assets:						
Cash and cash equivalents	444,624	-	5,027	42,751	2,805,825	3,298,226
Total current assets	18,855,264	5,877,037	362,691	3,318,177	5,872,078	34,285,247
Noncurrent assets:						
Restricted assets:						
Due from other governments	-	1,408,392	-	-	-	1,408,392
Capital assets:						
Nondepreciable	232,530	99,513	1,034,249	163,775	1,454,704	2,984,770
Depreciable,net	19,964,873	30,134,551	4,859,124	7,017,555	1,356,233	63,332,335
Total capital assets, net	20,197,403	30,234,064	5,893,373	7,181,330	2,810,937	66,317,105
Total noncurrent assets	20,197,403	31,642,455	5,893,373	7,181,330	2,810,937	67,725,497
Total assets	39,052,667	37,519,493	6,256,064	10,499,507	8,683,014	102,010,744
Deferred outflows of resources						
Deferred outflow						
GASB 68	346,549	18,517	-	33,507	288,061	686,634
OPEB	98,075	4,756	-	9,244	79,669	191,744
Deferred charge on refunding	-	-	-	-	-	-
Total deferred outflows	444,624	23,273	-	42,751	367,730	878,378
Liabilities						
Current liabilities:						
Accounts payable	4,333	141,575	-	76	69,408	215,392
Accrued liabilities	203,532	35,466	103,531	2,593	83,116	428,239
Unearned revenue	-	-	4,115	-	-	4,115
Deposits payable	208,714	-	5,027	165,000	(25)	378,716
Due to other funds	-	-	-	-		-
Debt, current	221,603	707,537	100,000	-	-	1,029,140
Landfill closure/postclosure	-	-	-	-	48,644	48,644
Total current liabilities	638,182	884,579	212,674	167,669	201,142	2,104,246
Noncurrent liabilities:						
Net pension liability	826,084	44,150	-	79,878	572,319	1,522,431
Net opeb liability	354,807	17,189	-	33,430	302,255	707,681
Debt	11,177,927	5,876,994	1,747,019	-	-	18,801,941
Landfill closure/postclosure	-	-	-	-	2,561,510	2,561,510
Total noncurrent liabilities	12,358,818	5,938,333	1,747,019	113,308	3,436,084	23,593,563
Total liabilities	12,997,000	6,822,912	1,959,693	280,977	3,637,226	25,697,809
Deferred Inflows of Resources						
Deferred inflow						
GASB 68	915,256	35,198	-	63,691	545,040	1,559,185
OPEB	130,342	6,327	-	12,290	101,122	250,081
Total deferred inflows o	1,045,598	41,525	-	75,981	646,162	1,809,266
Net Position						
Net Position	25,454,692	30,678,328	4,296,371	10,185,300	4,767,356	75,382,047
Total net position	$ 39,497,291	$ 37,542,766	$ 6,256,064	$ 10,542,258	$ 9,050,744	$ 102,889,122

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION
June 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Economic Development Authority
ASSETS					
Cash and cash equivalents (Note 2)	$ 57,398,221	$ 12,442,924	$ 69,841,145	$ 8,382,794	$ 87,095
Investments (Note 2)	4,316,703	7,186,797	11,503,500	-	-
Receivable (net of allowances for uncollectibles):					
Taxes, including penalties (Note 13)	5,415,408	-	5,415,408	-	-
Accounts	1,850,046	2,080,082	3,930,128	85,806	488,889
Interest	8,350	14,000	22,350	-	-
Lease Receivable (Note 18)	371,871	260,682	632,553	-	497,303
Due from other governments (Note 3)	4,384,169	-	4,384,169	4,999,859	-
Due from component unit (Note 17)	12,750,000	-	12,750,000	-	-
Inventory (Note 1, 17)	326,412	-	326,412	-	12,970,053
Prepaid items	133,860	3,725	137,585	10,212	-
Restricted assets: (Notes 2, 14)					
Cash and cash equivalents	7,000	3,009,059	3,016,059	28,294	-
Due from other governments (Note 3)	-	1,496,004	1,496,004	-	-
Net pension asset (Notes 7 and 11)	-	15,407	15,407	66,243	-
Capital assets: (Note 5)					
Nondepreciable	5,401,534	3,546,537	8,948,071	236,000	793,946
Depreciable, net	88,533,668	64,822,074	153,355,742	11,871,059	5,687,336
Total assets	180,897,242	94,877,291	275,774,533	25,680,267	20,524,622
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outlflows related to pensions (Notes 7, 8, and 11)	4,707,922	686,634	5,394,556	6,245,746	-
Deferred outflows related to OPEB (Notes 9, 10, and 11)	1,334,554	191,744	1,526,298	1,187,671	-
Deferred charges on refunding	-	35,488	35,488	-	-
Total deferred outflows of resources	6,042,476	913,866	6,956,342	7,433,417	-
LIABILITIES					
Accounts payable	2,157,848	516,917	2,674,765	511,524	505,557
Retainage payable	121,848	6,713	128,561	-	-
Accrued liabilities	1,928,704	218,889	2,147,593	1,981,727	-
Due to primary government (Note 17)	-	-	-	-	12,750,000
Unearned revenue (Note 1)	12,955,826	47,000	13,002,826	-	-
Amounts held for others	26,060	-	26,060	6,269	-
Deposits payable	7,000	369,395	376,395	-	-
Noncurrent liabilities:					
Due within one year (Note 6)	5,479,278	1,348,640	6,827,918	264,228	
Due in more than one year					
Net OPEB liability (Notes 9, 10, and 11)	4,828,289	707,681	5,535,970	4,918,659	-
Net pension liability (Notes 7, 8, and 11)	11,222,180	1,537,838	12,760,018	15,736,575	-
Other debt (Note 6)	62,679,089	12,979,634	75,658,723	597,130	-
Total liabilities	101,406,122	17,732,707	119,138,829	24,016,112	13,255,557
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions (Notes 7, 8, and 11)	8,948,273	1,302,618	10,250,891	12,713,814	-
Deferred inflows related to OPEB (Notes 9, 10, and 11)	1,773,525	250,081	2,023,606	1,954,151	-
Lease related (Note 18)	371,871	260,682	632,553	-	497,303
Property taxes (Note 13)	5,180,856	-	5,180,856	-	-
Total deferred inflows of resources	16,274,525	1,813,381	18,087,906	14,667,965	497,303
NET POSITION					
Net investment in capital assets	36,403,416	57,000,996	93,404,412	12,034,764	6,481,282
Restricted for:					
Programs	243,399	-	243,399	36,934	-
Donor purposes	22,043	-	22,043	143,435	-
Pensions	-	15,407	15,407	66,243	-
Unrestricted (deficit)	32,590,213	19,228,666	51,818,879	(17,851,769)	290,480
Total net position	$ 69,259,071	$ 76,245,069	$ 145,504,140	$ (5,570,393)	$ 6,771,762

CITY OF STAUNTON, VIRGINIA

BALANCE SHEET –
GOVERNMENTAL FUNDS
June 30, 2022

		Capital Projects Fund	Debt Service Fund		
	General	Capital Improvements	Debt Service	Nonmajor Governmental	Total Governmental
Assets					
Cash and cash equivalents	$ 29,977,225	$ 16,918,945	$ 4,968,261	$ 494,009	$ 52,358,440
Investments	4,316,703	-	-	-	4,316,703
Receivables (net of allowances for uncollectibles):					
Taxes	5,415,408	-	-	-	5,415,408
Accounts	1,107,506	-	-	38,645	1,146,151
Interest	8,350	-	-	-	8,350
Lease Receivable	371,871	-	-	-	371,871
Due from other governments	3,649,153	653,717	-	81,299	4,384,169
Prepaid items	111,400	-	-	-	111,400
Restricted assets:					
Cash and cash equivalents	7,000	-	-	-	7,000
Total assets	$ 44,964,616	$ 17,572,662	$ 4,968,261	$ 613,953	$ 68,119,492
Liabilities					
Accounts payable	$ 1,593,398	$ 359,683	$ -	$ 152,358	$ 2,105,439
Retainage payable	-	121,484	-	-	121,484
Accrued liabilities	1,049,537	-	-	35,691	1,085,228
Unearned revenue	10,955,826	2,000,000	-	-	12,955,826
Amounts held for others	26,060	-	-	-	26,060
Deposits payable	7,000	-	-	-	7,000
Total liabilities	13,631,821	2,481,167	-	188,049	16,301,037
Deferred Inflows of Resources					
Lease related	371,871	-	-	-	371,871
Unavailable revenue-Other	2,001,386	-	-	-	2,001,386
Unavailable revenue-Property taxes	7,884,304	-	-	-	7,884,304
Total deferred inflows of resources	10,257,561	-	-	-	10,257,561
Fund Balances					
Nonspendable	111,400	-	-	-	111,400
Restricted	1,002,931	-	-	-	1,002,931
Committed	10,756,835	-	-	-	10,756,835
Assigned	2,724,344	15,091,131	4,968,261	425,904	23,209,640
Unassigned	6,479,724	-	-	-	6,479,724
Total fund balances	21,075,234	15,091,131	4,968,261	425,904	41,560,530
Total liabilities, deferred inflows of resources and fund balances	$ 44,964,616	$ 17,572,298	$ 4,968,261	$ 613,953	$ 68,119,128

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2022

	Business-Type Activities – Enterprise Funds						Governmental Activities –
	Water	Sewer	Stormwater	Environmental	Nonmajor	Total	Internal Service
Assets							
Current assets:							
Cash and cash equivalents	$ 5,463,324	$ 2,569,042	$ 2,934,044	$ 1,058,755	$ 417,759	$ 12,442,924	$ 5,039,781
Investments	3,375,082	2,498,552	-	1,313,163	-	7,186,797	-
Receivable:							
Accounts (net of allowance for uncollectibles)	756,159	660,524	116,906	525,457	21,036	2,080,082	703,895
Interest	6,734	4,536	-	2,730	-	14,000	-
Lease Receivable	256,567	-	-	-	4,115	260,682	-
Inventory	-	-	-	-	-	-	326,412
Prepaid items	-	-	-	3,725	-	3,725	22,460
Restricted assets:						-	
Cash and cash equivalents	209,044	-	155,000	2,639,664	5,351	3,009,059	-
Due from other governments	-	87,612	-	-	-	87,612	-
Total current assets	10,066,910	5,820,266	3,205,950	5,543,494	448,261	25,084,881	6,092,548
Noncurrent assets:							
Restricted assets:							
Due from other governments	-	1,408,392	-	-	-	1,408,392	-
Net pension asset	-	-	-	15,407	-	15,407	-
Total restricted Assets	-	1,408,392	-	15,407	-	1,423,799	-
Capital assets:							
Nondepreciable	1,247,268	109,049	329,500	826,471	1,034,249	3,546,537	-
Depreciable, net	19,576,316	31,051,249	7,175,234	1,959,189	5,060,086	64,822,074	56,991
Total capital assets, net	20,823,584	31,160,298	7,504,734	2,785,660	6,094,335	68,368,611	56,991
Total noncurrent assets	20,823,584	32,568,690	7,504,734	2,801,067	6,094,335	69,792,410	56,991
Total assets	30,890,494	38,388,956	10,710,684	8,344,561	6,542,596	94,877,291	6,149,539
Deferred outflows of resources							
Deferred outflows related to pensions	346,549	18,517	33,507	288,061	-	686,634	-
Deferred outflows related to other postemployment benefits	98,075	4,756	9,244	79,669	-	191,744	-
Deferred charge on refunding	24,966	10,522	-	-	-	35,488	-
Total deferred outflows of resources	469,590	33,795	42,751	367,730	-	913,866	-
Liabilities							
Current liabilities:							
Accounts payable	62,954	253,254	10,135	184,607	5,967	516,917	52,409
Retainage payable	6,713	-	-	-	-	6,713	-
Accrued liabilities	96,674	37,036	6,358	55,111	23,710	218,889	-
Unearned revenue	-	-	47,000	-	-	47,000	-
Deposits payable	209,044	-	155,000	-	5,351	369,395	-
							-
Total current liabilities	375,385	290,290	218,493	239,718	35,028	1,158,914	52,409
Noncurrent liabilities:							
Due within one year							
Bonds, leases, claims, compensated absences	353,796	745,958	2,592	75,814	127,886	1,306,046	957,113
Landfill fill closure/postclosure	-	-		42,594		42,594	
Due in more than one year							
Net OPEB Liability	354,807	17,189	33,430	302,255	-	707,681	-
Net pension liability	826,084	44,150	79,878	587,726	-	1,537,838	-
Bonds, leases, claims, compensated					-	-	-
absences	2,736,136	5,849,096		7,302	1,803,805	10,396,339	-
Landfill closure/postclosure	-	-	-	2,583,295	-	2,583,295	-
Total noncurrent liabilities	4,270,823	6,656,393	115,900	3,598,986	1,931,691	16,573,793	957,113
Total liabilities	4,646,208	6,946,683	334,393	3,838,704	1,966,719	17,732,707	1,009,522
Deferred Inflows of Resources							
Lease related	256,567	-	-	-	4,115	260,682	
Deferred inflows related to pensions	658,689	35,198	63,691	545,040	-	1,302,618	-
Deferred inflows related to other post employment benefits	130,342	6,327	12,290	101,122	-	250,081	-
	1,045,598	41,525	75,981	646,162	4,115	1,813,381	-
Net Position							
Net investment in capital assets	17,903,175	24,570,456	7,498,504	2,785,660	4,243,201	57,000,996	56,991
Restrictedfor pensions				15,407	-	15,407	
Unrestricted	7,765,103	6,864,087	2,844,557	1,426,358	328,561	19,228,666	5,083,026
Total net position	$ 25,668,278	$ 31,434,543	$ 10,343,061	$ 4,227,425	$ 4,571,762	$ 76,245,069	$ 5,140,017

CITY OF STAUNTON, VIRGINIA
STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position			Component Units	
					Primary Government				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	School Board	Economic Development Authority
Primary Government:									
Governmental activities:									
General government	$ 12,730,220	$ 6,435,910	$ 358,468	$ -	$ (5,935,842)		$ (5,935,842)		
Judicial administration	2,547,762	281,048	1,442,067	-	(824,647)		(824,647)		
Public safety	14,068,664	333,784	1,403,598	-	(12,331,282)		(12,331,282)		
Public works	8,438,127	-	4,617,535	721,840	(3,098,752)		(3,098,752)		
Health and welfare	6,088,157	-	3,804,739	-	(2,283,418)		(2,283,418)		
Education	18,182,718	-	348,718	-	(17,834,000)		(17,834,000)		
Parks, recreation, and culture	3,846,110	619,936	248,469	10,350	(2,967,355)		(2,967,355)		
Community development	3,297,835	18,477	480,680	-	(2,798,678)		(2,798,678)		
Interest on long-term debt	2,567,257	-	-	-	(2,567,257)		(2,567,257)		
Total governmental activities	71,766,850	7,689,155	12,704,274	732,190	(50,641,231)		(50,641,231)		
Business-type activities:									
Water	3,492,651	4,740,183	41,006	33,720	-	$ 1,322,258	1,322,258		
Sewer	3,690,751	3,868,588	48,466	93,080	-	319,383	319,383		
Storm Water	1,015,056	784,682	-	-	-	(230,374)	(230,374)		
Environmental	3,383,158	3,296,529	8,260	-	-	(78,369)	(78,369)		
Parking	690,247	329,324	-	-	-	(360,923)	(360,923)		
\									
Total business-type activities	12,271,863	13,019,306	97,732	126,800	-	971,975	971,975		
Total primary government	$ 84,038,713	$ 20,708,461	$ 12,802,006	$ 858,990	(50,641,231)	971,975	(49,669,256)		
Component Units:									
School Board	$ 40,060,557	$ 429,775	$ 19,208,595	$ 164,582				$ (20,257,605)	$ -
Economic Development Authority	767,888	19,485	513,668	-				-	(234,735)
Total component units	$ 40,828,445	$ 449,260	$ 19,722,263	$ 164,582				(20,257,605)	(234,735)
		General revenues:							
		Property taxes			29,245,433	-	29,245,433	-	-
		Sales tax			5,484,719	-	5,484,719	-	-
		Hotel and Meals tax			7,018,241	-	7,018,241	-	-
		Business license			2,741,890	-	2,741,890	-	-
		Utility taxes			1,183,396	-	1,183,396	-	-
		Local communication tax			999,140	-	999,140	-	-
		Other taxes			1,511,985	-	1,511,985	-	-
		Unrestricted investment earnings			(73,084)	(188,556)	(261,640)	1,676	17,328
		Grants and contributions not restricted					-		
		to a specific program			2,846,726	-	2,846,726	11,533,429	-
		Miscellaneous			21,553	-	21,553	-	-
		Net payment from City - unrestricted			-	-	-	16,226,024	-
		Transfers			(81,657)	81,657	-	-	-
		Total general revenues and transfers			50,898,342	(106,899)	50,791,443	27,761,129	17,328
							-		
		Change in net position			357,111	865,076	1,122,187	7,503,524	(217,407)
		Net position - beginning of year			68,901,960	75,379,993	144,281,953	(13,073,917)	6,989,169
		Net position - end of year			$ 69,259,071	$ 76,245,069	$ 145,404,140	$ (5,570,393)	$ 6,771,762

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CITY OF STAUNTON, VIRGINIA
OUTSTANDING DEBT - JULY 1, 2023

OUTSTANDING DEBT as of:

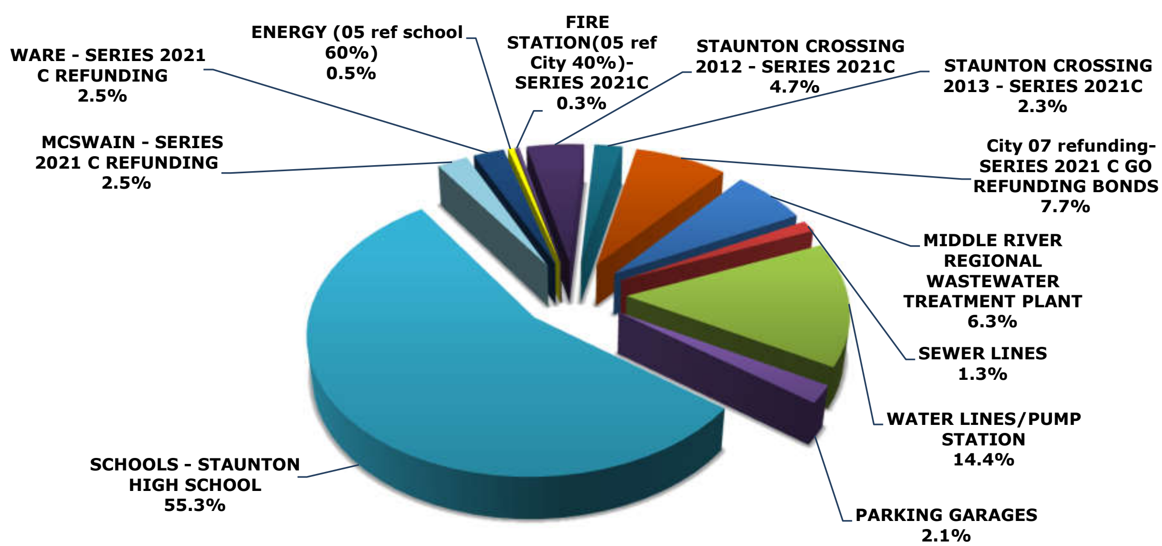
JULY 1, 2023	$	74,981,273
JULY 1, 2024	$	70,452,622
DEBT REDUCTION	$	4,528,651

BOND RATINGS:

STANDARD & POOR'S (September 26, 2018)	AA
MOODY'S (Dec 2020 Score Card Estimate)	Aa3

LEGAL DEBT LIMIT (10% of Taxable Real Property)	$	287,260,602
LEGAL DEBT MARGIN	$	212,279,329
POPULATION (2020 US CENSUS)		25,750
DEBT PER CAPITA	$	2,911.89

PROJECT	OUTSTANDING DEBT JULY 1, 2023	% OF TOTAL	FISCAL YEAR MATURITY DATE(S)	PRINCIPAL PAYMENTS
GENERAL FUND DEBT:				
SCHOOLS - STAUNTON HIGH SCHOOL	$ 41,460,000	55.3%	2050	$ 850,000
2021 C GO REFUNDING BONDS:				
MCSWAIN - SERIES 2021 C REFUNDING	1,903,927	2.5%	2029	302,479
WARE - SERIES 2021 C REFUNDING	1,903,926	2.5%	2029	302,479
ENERGY (05 ref school 60%)	372,000	0.5%	2025	180,000
FIRE STATION(05 ref City 40%)- SERIES 2021C	248,000	0.3%	2025	120,000
STAUNTON CROSSING 2012 - SERIES 2021C	3,540,000	4.7%	2028	640,000
STAUNTON CROSSING 2013 - SERIES 2021C	1,720,000	2.3%	2028	310,000
City 07 refunding-SERIES 2021 C GO REFUNDIN(	5,737,147	7.7%	2034	430,042
TOTAL GOVERNMENTAL DEBT	$ 56,885,000			$ 3,135,000
PROPRIETARY FUND DEBT:				
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT	$ 4,731,273	6.3%	2021-2031	$ 641,650
SEWER LINES	978,450	1.3%	2022-2031	102,293
WATER LINES/PUMP STATION	10,821,550	14.4%	2031-2042	539,708
PARKING GARAGES	1,565,000	2.1%	2019-2034	110,000
TOTAL PROPRIETARY FUND DEBT	$ 18,096,273			$ 1,393,651
TOTAL OUTSTANDING DEBT	$ 74,981,273		TOTAL PRINCIPAL PAYMENTS	$ 4,528,651



JULY 1, 2023 (FY 2024)		Original Issue $$	Principal Amount Outstanding	Final Maturity Date	FY 2024 P&I DEBT PAYMENTS
GENERAL FUND DEBT					
FIRE STATION/ ENERGY/ SCHOOL CIP/ HOTEL 24 SOUTH PROJECT/GOLF IRRIGATION/MCSWAIN ELEMENTARY/WARE ELEMENTARY	Series 2021 General Obligation Public Improvement and Refunding Bonds	$ 45,200,000	$ 15,425,000	April 2034	$ 3,003,128
STAUNTON HIGH SCHOOL RENOVATIONS & ADDITIONS	2019 Virginia Public School Authority	$ 43,760,000	$ 41,460,000	July 2049	$ 2,356,724
	Total General Fund	**$ 88,960,000**	**$ 56,885,000**		**$ 5,359,852**
SEWER FUND					
MRWWTP III	VRA Series 2007 General Obligation Public Improvement Bond	$ 9,309,033	$ 3,870,796	February 2030	$ 589,321
MRRWWTP IIIb	VRA Series 2008 General Obligation Public Improvement Bond	$ 2,066,747	$ 860,477	September 2030	$ 131,006
SEWER CIP-CENTRAL AVE SEWER LINE, W BEVERLEY SEWER LINE-2017C REFUNDING	VRA Series 2017C Refunding	$ 1,168,210	$ 978,450	April 2031	$ 148,616
	Total Sewer Fund	**$ 21,054,610**	**$ 5,709,723**		**$ 868,943**
WATER FUND					
WATER CIP-RT 262, COLLEGE PARK PRESSURE ZONE, DAM PROJECT-2017C REFUNDING	VRA Series 2017C Refunding	$ 2,771,790	$ 2,321,550	April 2031	$ 352,619
GARDENER SPRING PUMP STATION PROJECT	Truist General Obligation Improvement Bond Series 2022	$ 8,500,000	$ 8,500,000	October 2042	$ 592,643
	Total Water Fund	**$ 20,402,570**	**$ 10,821,550**		**$ 945,262**
PARKING FUND					
JOHNSON STREET AND NEW STREET GARAGE REHABILITATION	VRA 2018A Series	$ 1,955,000	$ 1,565,000	October 2033	$ 177,656
	Total Parking Fund	**$ 1,955,000**	**$ 1,565,000**		**$ 177,656**
GRAND TOTALS		**$ 132,372,180**	**$ 74,981,273**		**$ 7,351,713**

CITY OF STAUNTON

DEBT POLICY RATIOS AND LEGAL DEBT LIMIT

§ 15.2-2634. Limitation on amount of outstanding bonds

DEBT LIMIT:	TAXABLE REAL PROPERTY VALUE		$ 2,872,606,017	
	X 10%	DEBT LIMIT =	$ 287,260,602	
OUTSTANDING DEBT:	GENERAL OBLIGATION BONDS		$ 56,885,000	
	VIRGINIA RESOURCES AUTHORITY LOANS		$ 18,096,273	
	TOTAL NET BONDED DEBT (excluding leases)		$ 74,981,273	26.10%
LEGAL DEBT MARGIN:	10% OF TAXABLE PROPERTY LESS NET BONDED DEBT =		$ 212,279,329	
% OF DEBT LIMIT:	LEGAL DEBT MARGIN / 10% TAXABLE PROPERTY VALUE =		73.90%	

TOTAL OUTSTANDING DEBT		
GENERAL FUND DEBT:		
STAUNTON HIGH SCHOOL-ISSUED MAY 2019	$	41,460,000
MCSWAIN - SERIES 2021 C REFUNDING		1,903,927
WARE - SERIES 2021 C REFUNDING		1,903,926
MCSWAIN / WARE - SERIES 2021 C REFUNDING		372,000
SERIES 2021 C GENERAL OBLIGATION REFUNDING BONDS		11,245,148
TOTAL GENERAL GOVERNMENTAL FUND DEBT	$	56,885,000
PROPRIETARY FUND DEBT:		
WATERLINES/PUMP STATION	$	10,821,550
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT		4,731,273
SEWER LINES		978,450
PARKING GARAGE PROJECTS		1,565,000
TOTAL PROPRIETARY FUND DEBT	$	18,096,273
TOTAL OUTSTANDING DEBT	$	74,981,273

DEBT PER CAPITA	POPULATION		25,750
	TOTAL CITY DEBT-ALL FUNDS	$	2,911.89
	GENERAL FUND DEBT ONLY	$	2,209.13
	PROPRIETARY FUND DEBT ONLY	$	702.77
	POPULATION DATA:		
	WELDON COOPER CENTER -2022 Est.		25,773
	U.S. CENSUS -2020		25,750

DEBT POLICY RATIOS			Debt Policy Limit	FY2024 %
Net Direct Debt as a % of Taxable Assessed Value			4.00%	1.98%
Net Direct Debt	$	56,885,000		
Taxable Assessed Value	$	2,872,606,017		
Debt Service as a % of Total Governmental Expenditures			15.00%	8.18%
FY2023 Debt Service	$	5,359,852		
Governmental Expenditures				
General Fund	$	47,415,016		
Education Transfer		15,970,171		
Capital Improvements Fund		861,783		
Blue Ridge Court Services Fund		1,292,856		
Total Gov't Expenditures	$	65,539,826		
10 Year Payout Ratio			>50% / 10 Years	
		FY2024		44.92%
		FY2025		45.40%
		FY2026		44.68%
		FY2027		44.17%
		FY2028		43.55%
		FY2029		42.73%
		FY2030		43.51%
		FY2031		45.50%
		FY2032		47.71%
		FY2033		50.20%

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DESCRIPTION OF MAJOR REVENUE SOURCES

The following is a brief description of the major General Fund revenue sources administered by the City of Staunton.

Taxing Authority

1. Constitution

The authority of the General Assembly, and limitations on such authority concerning taxation by local governments, are set out in Article X of the Virginia Constitution. Because the General Assembly inherently has the power to tax and to delegate such authority to local governments, the principal purpose of Article X is to restrict the taxing powers the General Assembly may grant to local governments.

The Constitution segregates certain sources of tax revenue exclusively for taxation by the state and others by the localities. Section 4of Article X specifically provides that real estate, coal and other mineral lands, and tangible personal property, except rolling stock of public service corporations, are to be taxed only by local governments.

2. Virginia Code

The taxing authority of local governments is essentially statutory and is set out primarily in Subtitle III, Chapters 30 through 39, of Title 58.1 of the Code of Virginia.
Major sources of tax revenue include retail sales and use tax; consumer utility taxes; motor vehicle and trailer license taxes; business, professional, and occupational license taxes; transient occupancy taxes; recordation taxes; taxes on wills and grants of administration; bank franchise taxes; recreation taxes; and special and sanitary district taxes.

3. Uniform Charter Powers Act

The one exception to the statutory grant of taxing authority is the Uniform Charter Powers Act. As the Virginia County Supervisors' Manual states:

The Code of Virginia sets forth in considerable detail the items of wealth or wealth-producing activities which may be taxed by local governments. As a result, counties and cities now enjoy relatively parallel tax powers, except for the broad grant of taxing power contained in the Uniform Charter Powers Act that is subject to inclusion in municipal charters.

> Section 15.1-841 of the Code of Virginia refers to the taxing powers granted under the Uniform Charter Powers Act and states:
>
> § 15.1-841. Taxes and assessments. A municipal corporation may raise annually by taxes and assessments on property. persons and other subjects of taxation, which are not prohibited by law, such sums of money as in the judgment of the municipal corporation are necessary to pay the debts, defray the expenses, accomplish the purposes and perform the functions of the municipal corporation, in such manner as the municipal corporation deems necessary or expedient.
>
> Under this section, cities and towns which have incorporated the Uniform Charter Powers Act into their charters have a general taxing authority. Accordingly, such cities and towns may in fact impose taxes as a result of this provision, or through explicit authority granted in their charters, which may not be levied by counties. A major difference resulting from this general grant of taxing authority is that cities and towns which incorporate it into their charter may levy taxes in addition to those imposed by counties; unlike counties, they are not subject to the rate limitations set out in the Code.

C. Local Taxes

The following section briefly describes each of the local taxes imposed by Virginia's counties, cities, and towns.

1. Taxes on Property

a. Real property. The real property tax is assessed annually against the fair market value of all taxable real estate. Fair market value is determined by an appraisal process which may occur as frequently as annually or as infrequently as every six years.

Certain types of property which may not technically constitute real property, fixtures, or improvements to real estate are taxed like real estate. Mineral and timber lands are also taxed as real estate, although they are to be separately listed and assessed. Mobile homes, although they may constitute real property under the law of fixtures, are classified as tangible personal property but may not be taxed at a rate greater than that applicable to real property.

b. Land use taxation. In 1971, the General Assembly adopted legislation for the purpose of preserving land dedicated to agricultural, horticultural, forestal, and open space uses by reducing or deferring increased taxes due to a potential "higher use." The concept is based on the assumption that encroaching development and resulting higher property taxes compelled farm owners to sell their land. Land use taxation is a local option program, and localities may elect to include any or all of the four classifications of property in their ordinance. The State Land Evaluation Advisory Council annually determines and publishes a range of suggested values for each of the special uses. These values are advisory, however, and the ultimate valuation is made by the commissioner of the revenue or other local assessing officer. In addition to the special use value, the local assessor also determines the fair market value of the special use property at its highest and best use.

When the landowner changes the use of the land, liability for roll-back taxes attaches and is computed by adding the amount of deferred tax for the five most recent completed tax years, including simple interest at the rate applicable to the delinquent taxes. In addition, taxes for the current tax year are recalculated. The amount of deferred tax for each year is the difference between the tax actually levied and paid and the tax that would have been paid if fair market value assessments had been utilized.

2. Property Tax Exemptions

The majority of property tax exemptions are found in Article X, Section 6 of the Virginia Constitution, which includes the following:

1. Property owned directly or indirectly by the Commonwealth or any of its political subdivisions;
2. Property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers;
3. Nonprofit cemeteries;
4. Property owned by nonprofit public libraries or nonprofit institutions of learning, as long as such property is primarily used for literary, scientific or educational purposes or purposes incidental thereto;
5. Intangible personal property, or any class or classes thereof, as may be provided for in general law;
6. Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purposes, as may be provided by classification or designation by a three-fourths vote of the General Assembly;
7. Land subject to a perpetual easement permitting inundation by water as provided by general law;
8. By local option, property owned and occupied as their sole dwelling by persons 65 years of age or older or permanently and totally disabled, who are deemed by the General Assembly to be bearing an extraordinary tax burden on such property in relation to their income and financial worth;
9. By local option, pollution control or solar energy equipment, facilities, or devices, including real property; and
10. By local option, partial exemption of real estate which has undergone substantial renovation, rehabilitation, or replacement.

Article X, Section 6 of the Constitution also provides that property tax exemptions are to be strictly construed. Items 1, 2, 3, and 4 above are self-executing; that is, they do not require statutes to implement them.

Item 6 above authorizes the General Assembly, by a three-fourths vote in each house, to exempt charitable organizations from property taxation either by designation (naming the specific organization) or by classification (naming a class or groups similarly situated). Since this provision first appeared in the Constitution in 1971, through the end of the 1994 Sessions of the General Assembly, slightly over 600 organizations have been granted exempt status by designation. Few of those exemptions were granted on a state-wide basis; most are granted on a local jurisdiction basis only.

In 1978, the General Assembly determined that the proliferation of tax exemptions constituted one of the reasons local tax bases continued to erode and attempted to devise a method for dealing with the problem. A study authorized by HJR 32 and continued by HJR 227 in 1979 culminated in the Report of the Joint Subcommittee to Study Real Property Tax Exemptions. The report stated that localities' percentages of tax exempt property ranged from four percent to 45 percent of the tax base, with a median of 18 percent. Although governmental property accounted for the largest portion of exempt property, "the private sector's share is quite substantial."

The report also noted that the Commonwealth's "control over exemption policy is an accident of history" and a remnant left over from a period of time when the Commonwealth itself taxed such property. However, the subcommittee concluded "that it was impossible to make meaningful changes affecting existing exemptions. No charitable organization was willing to exchange a sure exemption for uncertainty, regardless of the equity of the proposal or the minimal extent of the uncertainty." As a result, the subcommittee was left with merely standardizing the procedure by which new exemptions are to be granted.

That procedure has been codified in § 30-19.04 of the Code of Virginia. Any legislative committee is prohibited from considering such exemption legislation unless the request for legislation is accompanied by a resolution of the governing body of the affected locality either supporting or refusing to support the exemption. Such legislation which is supported by local government is routinely enacted unanimously by each session of the General Assembly.

3. Service Charges

Article X, Section 6 (g) of the Constitution permits the General Assembly to authorize local governments to impose service charges on otherwise tax exempt property. Certain property is excluded from this provision, including the land and buildings of churches used exclusively for worship and property used exclusively for private educational or charitable purposes. The service charge is based on the amount the locality expended in the preceding year for providing services to the exempted property; the services to be considered include only police and fire protection and refuse collection. Any such service charge is capped at 20 percent of the real estate tax rate, or at 50 percent in the case of faculty and staff housing for private educational institutions.

Concerned that the service charge had been imposed, for the most part, only upon the property of the Commonwealth, the General Assembly amended the Code to restrict the use of the service charge to those localities where the value of real estate owned by the Commonwealth, excluding hospitals, educational institutions, or roadway property, exceeds three percent of the value of all real estate within the jurisdictions' boundaries.

4. Tangible Personal Property

Tangible personal property was segregated for local taxation in 1927. Cities, counties and towns may levy a tax on the tangible personal property of businesses and individuals. For tax purposes, personal property is property that, by its location and character, shows that the owner intends it to be movable. Household goods and personal effects are classified separately to enable localities to exempt them from the personal property tax. Localities are also authorized to exempt or tax at a lower rate farm machinery and equipment.

Since 1979, the number of classifications for tax rate purposes has increased considerably, from eight in 1979 to the current 22. The classification statutes set the upper limit of the tax rate on these classes at the rate on tangible personal property. The localities are not required to establish different tax rates on these different classes of property, but are given the option to adopt lower rates.

The tax is imposed by the locality where the property has situs. The situs, or location, of personal property is the county, city, or town in which the property is physically located onthe tax day, which in most localities is January 1. However, the situs for purposes of assessment of motor vehicles, travel trailers, boats and airplanes is the locality where the vehicle is normally garaged, docked, or parked. When situs cannot be determined it is considered to be the owner's jurisdiction.

Localities are required to assess tangible personal property at fair market value. However, localities are authorized to assess each class of tangible personal property according to a different method so long as the method used is uniform within each class.

a. Machinery and tools. Counties, cities, and towns are required to segregate machinery and tools used in a trade or business as a separate classification of tangible personal property. The tax rate, however, cannot exceed that imposed on other classes of tangible personal property.

b. Merchants' capital. The City of Staunton does not assess this tax. The merchants’ capital may be imposed by localities that do not impose abusiness, professional and occupational license tax ("BPOL"). The rate of the merchants' capital tax may not exceed the rate and ratio which were in effect in a locality on January 1, 1978. Localities, however, may still lower the tax liability of merchants by changing the nominal rate, the assessment ratio, or both. Merchants' capital is defined as inventory of stock on hand, daily rental passenger cars as defined in § 58.1-2401 of the Code, daily rental property, and all other taxable personal property of any kind except (i) money on hand and on deposit and (ii) tangible personal property not offered for sale as merchandise.

5. Taxes on Individuals/Consumers

a. Sales and use. Tangible personal property sold or used in the Commonwealth is subject to the Virginia retail sales and use tax unless the property is exempt from taxation by statute. A transaction subject to the sales tax is not subject to the use tax. Sales and use tax exemptions are classified into the following ten categories: (i) governmental and commodities, (ii) agricultural, (iii) commercial and industrial, (iv) educational, (v) services, (vi) media-related, (vii) medical-related, (viii) nonprofit civic and community service, (ix) nonprofit cultural organizations, and (x) miscellaneous.

Virginia's counties and cities are authorized to impose up to a one percent local sales and use tax on a tax base identical to the state tax base. All counties and cities have chosen to impose the local tax at the maximum rate of one percent, which means there is a uniform 5.3 percent sales and use tax rate imposed throughout the Commonwealth, including the 4.3 percent state tax rate.

State tax revenues generated by one percent of the 4.3 percent tax rate are distributed to counties and cities on the basis of the number of school-age children in each locality according to the most recent statewide census of school-age population taken by the Department of Education. The state revenues distributed to each locality must be used for maintenance, operation, capital outlay, debt, and other expenses incurred in the operation of public schools.

The one percent local sales tax collected with the state tax is distributed to counties and cities based upon the point of sale. The revenues collected are distributed to the general fund of the locality and may be used for any purpose. Towns located within a county do not have authority to levy the local sales tax unless the county has not levied the tax. However, the town is entitled to a portion of the local revenues collected by the county.

b. Motor fuel. The City of Staunton does not assess this tax. Certain localities are authorized to impose a specia1 local sales and use tax on motor fuel of up to two percent of the retail price of the fuel. Motor fuel is one of the categories of tangible personal property which is exempt from the general sales and use tax base. The Code of Virginia authorizes the imposition of this tax by any county or city that is a member of the Northern Virginia Transportation District or any transportation district contiguous to the Northern Virginia Transportation District (currently, only the Potomac-Rappahannock Transportation District). The tax is levied like a sales and use tax but is essentially a motor fuel tax, since the tax is incorporated into the pump price of the motor fuel.

c. Daily rental property. The daily rental property tax is a tax on the gross proceeds of any person engaged in the short-term rental business. Localities are authorized to levy the daily rental property tax in an amount not to exceed one percent.

d. Motor vehicle license. The City of Staunton does not assess this tax. Counties, cities, and towns are authorized to impose a license tax on motor vehicles, trailers, and semi-trailers not to exceed that imposed by the state. The situs for the imposition of the license tax is the locality in which the vehicle is normally garaged, stored, or parked. If it cannot be determined where the personal property is normally located, the situs is the domicile of its owner. If the owner of the vehicle is a college student, the situs is the domicile of the student.

e. Consumer utility. The consumer utility tax is a local option tax which localities are authorized to impose on consumers of telephone services, water, heat, light, and power. The tax on residential customers may not exceed 20 percent of the first $15 of the monthly bill. However, any locality imposing a higher rate prior to July 1, 1972, may continue to tax at that rate, but may not raise it further. There are no limitations on the rates imposed on nonresidential consumers, i.e., commercial or industrial consumers.

The local utility tax is collected by the public service corporations or service providers as part of the monthly bill, with virtually no administrative costs to the locality. Localities are authorized to pay a commission of up to five percent of collections for collecting the tax if the tax is remitted in a timely fashion. If a town imposes the tax, the county tax does not apply within the town if it operates its own school system or provides police or fire services and water or sewer services. 36 out of 38 cities and 87 of the 95 counties reported a utility consumers' tax in effect during the 2018 tax year.

f. Transient occupancy. The transient occupancy tax is a local tax based on the charge for lodging in hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. Counties are authorized to impose a tax of up to two percent based on the amount of the charge of the occupancy. By special act, Arlington County is authorized to impose a tax of five percent. Cities and towns may impose the tax without limitation under their "general taxing powers" provided under the Uniform Charter Powers Act. If a town imposes a transient occupancy tax, a county may not levy the same tax within the territorial limits of the town unless the town grants the county the authority to do so.

g. Meals. The food and beverage tax, also known as the meals tax, is a local tax based on the amount charged for certain prepared foods and beverages. Counties are limited to an 8.5 percent tax rate, but this includes the 4.5 percent sales and use tax, resulting in an effective meals tax cap of four percent. Prior to the imposition of the meals tax, the tax must be approved in a voter referendum in the county, unless the county is exempt from this requirement. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy a meals tax without any limit on the tax rate. As with other local taxes, when a town imposes the meals tax, it prevents the county in which the town is located from imposing the county meals tax with the town, unless the town specifically allows the imposition of the county tax within the town's geographical limits.

h. Cigarettes. The cigarette tax is a flat fee levied on each pack of cigarettes. The local cigarette tax is added on to the price of each pack prior to its purchase. Cities may impose the tax provided they had the authority to do so under their charter prior to January 1, 1977. Only two counties, Arlington and Fairfax, have been granted statutory authority to levy the cigarette tax and are subject to a maximum rate of five cents per pack or the amount levied under state law, whichever is greater. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy the cigarette tax without any restriction on the rate charged.

i. Admissions. The City of Staunton does not assess this tax. The admissions tax is a local tax based on the charge for admission to certain events which are divided into five classes. Localities may tax each class of admissions with the same or a different tax rate. Cities and towns may impose the tax without limitation under their "general taxing powers" provided under the Uniform Charter Powers Act. However, of Virginia's counties, only four (Fairfax, Arlington, Dinwiddie, and Prince George) are authorized to levy an admissions tax at a rate not to exceed 10 percent of the amount of charge for admissions. Only one of the four counties, Dinwiddie, currently levies the admissions tax.

j. Recordation. The recordation tax is a tax imposed on the privilege of recording any deed, lease, contract, or mortgage relating to real estate and certain railroad rolling stock. Currently the state recordation tax is 15 cents per $100 or fraction thereof on deeds of bargain and sale, the tax is imposed on the sales price or the actual value of the property conveyed, whichever is greater. The option is placed in the statute as a safeguard to ensure that the consideration is not understated as a tax avoidance measure. On deeds of trusts and mortgages, the tax is imposed on the amount of debt, bonds, or obligation secured by the debt instrument.

Localities are authorized to impose a local recordation tax in an amount equal to one-third of the amount of the state recordation tax. Almost all Virginia cities and counties have exercised this authority and enacted a local recordation tax.

k. Probate. The probate tax is a tax on the probate of every will or grant of administration. Counties and cities are authorized to impose a local probate tax in an amount equal to one-third of the state probate tax.

l. E-911 emergency services. Any county, city or town which has established or will establish an enhanced 911 emergency telephone system is authorized to impose a special local tax on consumers of telephone services.

6. Taxes on Businesses

a. Business, professional and occupational license (BPOL). Counties, cities, or towns may levy a local license tax on business, trades, occupations, and professions. The tax is commonly referred to as the BPOL tax. The basis for the tax is normally gross receipts, but will always be the same for all individuals engaged in the same business. Some occupations and businesses are exempt from the tax, including but not limited to certain public service corporations and manufacturers who sell merchandise at wholesale at the place of manufacture. For counties, the license tax imposed does not apply in any town in the county where the town has a similar tax unless the town's governing body makes provision for the county to apply the tax.

The situs for the BPOL tax is any county, city, or town in which the individual maintains an office or carries on principal and essential business. If such taxable situs is in more than one local jurisdiction, the tax in any one jurisdiction may not exceed the amount of business attributable to that local jurisdiction.

In general, the limits on the BPOL tax rates are that:

"[N]o local tax imposed ... shall be greater than thirty dollars or the rate set forth below for the class of enterprise listed, whichever is higher:

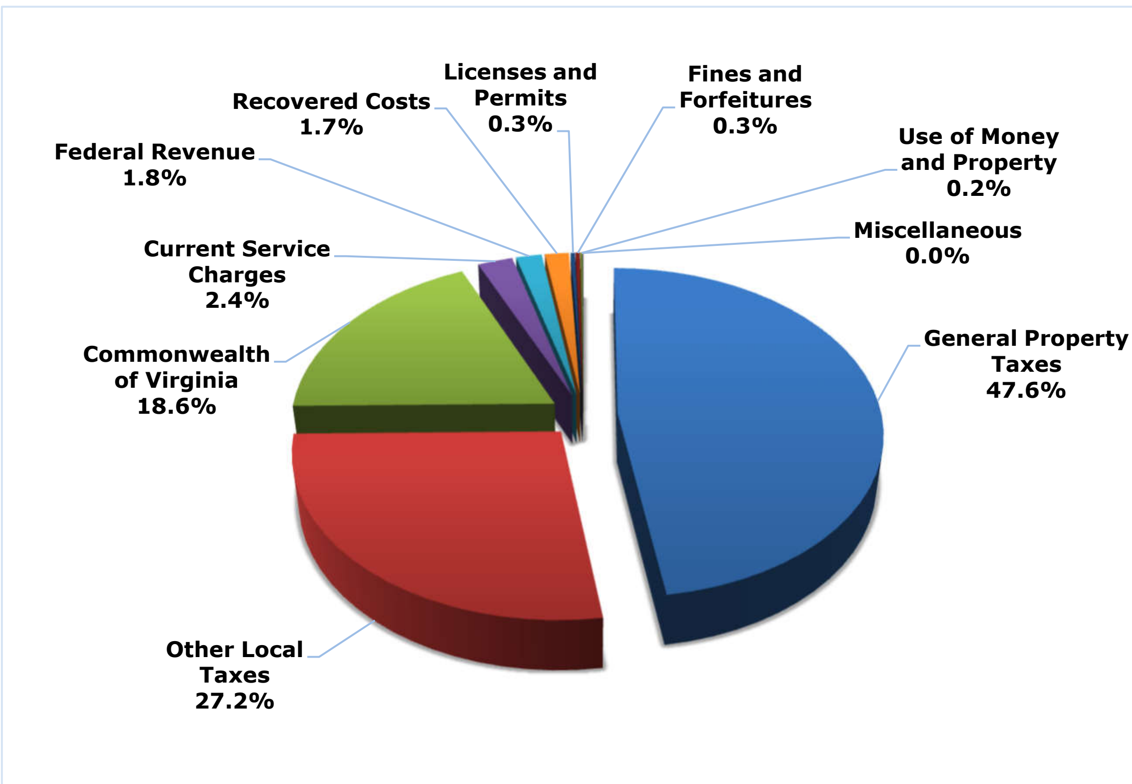
1. For contracting, and persons constructing for their own account for sale, sixteen cents per $100 of gross receipts;
2. For retail sales, twenty cents per $100 of gross receipts;
3. For financial, real estate and professional services, fifty-eight cents per $100 of gross receipts; and
4. For repair, personal and business services, and all other businesses and occupations not specifically listed or excepted in this section, thirty-six cents per $100 of gross receipts."

b. **Utility license**. The utility license tax is a local license tax on public service corporations, including telephone and telegraph companies, water companies, and heat, light and power companies. Localities are authorized to levy a utility license tax in an amount not to exceed one-half of one percent of the gross receipts accruing to the company from business within the locality.

c. **Bank franchise**. The bank franchise tax is a tax assessed against the "net capital" of banks and bank holding companies. The tax is imposed at the rate of one dollar on each $100 of net capital, and any city, town, or county may impose a bank franchise tax, not to exceed 80 percent of the state tax rate on each $100 of net capital of such bank located in the jurisdiction. Any bank paying such a local bank franchise tax is entitled to a credit on its state return. Therefore, 80 percent of the bank franchise tax is paid into the treasuries of the localities in which the bank is doing business.

CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

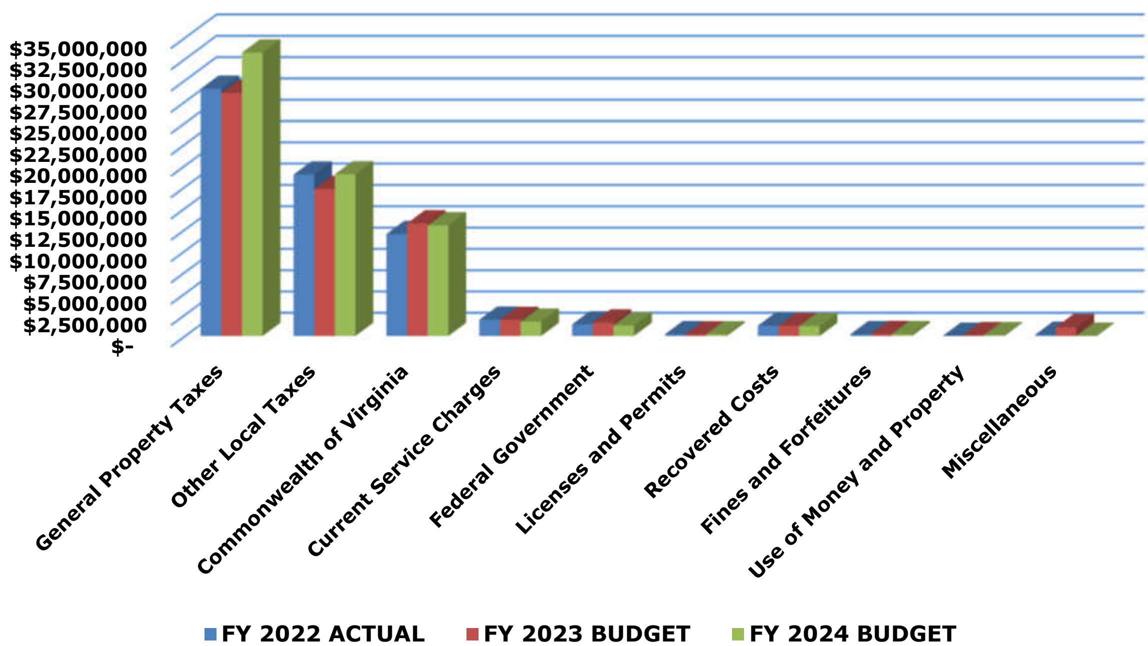
Category		FY2024	% of Total
General Property Taxes	$	33,252,511	47.6%
Other Local Taxes		18,976,022	27.2%
Commonwealth of Virginia		12,983,352	18.6%
Current Service Charges		1,685,786	2.4%
Federal Revenue		1,239,852	1.8%
Recovered Costs		1,154,000	1.7%
Licenses and Permits		200,650	0.3%
Fines and Forfeitures		208,500	0.3%
Use of Money and Property		109,200	0.2%
Miscellaneous		29,000	0.0%
Total Revenues	$	69,838,873	100.0%



CITY OF STAUNTON
GENERAL FUND REVENUES
Summary Comparison of FY 2022, 2023, 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	FY 2024 $ VARIANCE	% of FY2024 Budget
General Property Taxes	$ 29,012,709	$ 28,501,011	$ 33,252,511	$ 4,751,500	47.6%
Other Local Taxes	18,939,371	17,233,830	18,976,022	1,742,192	27.2%
Commonwealth of Virginia	11,970,026	13,218,468	12,983,352	(235,116)	18.6%
Current Service Charges	1,904,844	1,896,693	1,685,786	(210,907)	2.4%
Federal Government	1,363,144	1,580,640	1,239,852	(340,788)	1.8%
Licenses and Permits	209,732	201,950	200,650	(1,300)	0.3%
Recovered Costs	1,204,133	1,177,000	1,154,000	(23,000)	1.7%
Fines and Forfeitures	209,021	237,500	208,500	(29,000)	0.3%
Use of Money and Property	23,828	109,200	109,200	-	0.2%
Miscellaneous	155,565	1,036,648	29,000	(1,007,648)	0.0%
Total Revenues	$ 64,992,373	$ 65,192,940	$ 69,838,873	$ 4,645,933	100.0%

GENERAL FUND REVENUES FY2022 - FY2024



CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

GENERAL PROPERTY TAXES	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$Amount Variance
Real Estate Taxes	$ 20,714,940	$ 20,492,518	$ 24,847,498	$ 4,354,980
Real Estate-Public Service	957,979	940,000	940,000	-
Real Estate- Interest Assessed	104,798	150,000	135,000	(15,000)
Real Estate Penalty	135,373	120,000	135,000	15,000
Real Estate-Service District Tax	132,460	125,243	142,213	16,970
Personal Property Taxes	6,334,718	6,055,000	6,400,000	345,000
Personal Property-Public Service	2,858	2,800	2,800	-
Personal Property Interest	100,360	85,000	100,000	15,000
Personal Property-Penalty	129,065	105,450	125,000	19,550
Machinery & Tools Tax	400,158	425,000	425,000	-
Total Property Taxes	$ 29,012,709	$ 28,501,011	$ 33,252,511	$ 4,751,500
OTHER LOCAL TAXES				
Business & Occupational Licenses	$ 2,741,890	$ 2,250,000	$ 2,550,000	$ 300,000
Water Utility Tax	294,358	281,280	295,000	13,720
Gas Utility Tax	295,924	298,000	298,000	-
Electric Utility Tax	593,113	585,000	590,000	5,000
Local Sales Tax- One Percent	5,484,719	5,275,000	5,624,522	349,522
Bank Stock Tax	647,823	575,000	650,000	75,000
Recordation-Local	436,285	300,000	350,000	50,000
Cigarette Tax	384,700	385,000	325,000	(60,000)
Transient Occupancy Tax	1,208,260	968,000	1,350,000	382,000
Meals Tax	5,809,981	5,358,050	5,985,000	626,950
Probate Tax	12,598	8,500	8,500	-
Short Term Rental Tax	30,579	25,000	25,000	-
Local Communications Tax	999,140	925,000	925,000	-
Total Other Taxes	$ 18,939,370	$ 17,233,830	$ 18,976,022	$ 1,742,192
LICENSES & PERMITS				
Dog Licenses	$ 7,548	$ 8,950	$ 8,950	$ -
Precious Metals Permit	-	-	-	-
Building Permits	80,920	70,850	72,000	1,150
Electrical Permits	31,269	24,000	26,000	2,000
Plumbing Permits	38,067	43,000	40,000	(3,000)
St Rent Regis Fee	1,150	-	-	-
Subdivision Review	4,200	-	-	-
Transfer Fees-Circuit Court	1,030	1,000	1,000	-
Zoning Fees	11,276	14,250	12,000	(2,250)
Police Recording Fees	11,232	14,000	14,000	-
Electronic Summons Fee	15,716	20,000	20,000	-
Other Permits	7,325	5,900	6,700	800
Total License & Permits	$ 209,733	$ 201,950	$ 200,650	$ (1,300)
FINES & FORFEITURES				
Circuit Court Fines	$ 130,198	$ 168,000	$ 135,000	$ (33,000)
Court Recording Fees	63,525	54,000	58,000	4,000
Animal Control Fines	6,479	6,000	6,000	-
Courthouse Maintenance Fines	8,820	9,500	9,500	-
Total Fines & Forfeitures	$ 209,022	$ 237,500	$ 208,500	$ (29,000)

CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$Amount Variance
USE OF MONEY AND PROPERTY				
Interest on Investments	$ (65,253)	$ 45,000	$ 45,000	$ -
Rental of Property	89,082	64,200	64,200	-
Total Use of Money and Property	$ 23,829	$ 109,200	$ 109,200	$ -
CURRENT SERVICE CHARGES				
Sheriff Fees	$ 2,617	$ 2,617	$ 2,617	$ -
Commonwealth Attorney Fees	4,253	4,875	4,875	-
Circuit Court Fees	3,387	3,600	3,600	-
Courthouse Security Fee	61,172	60,000	60,000	-
Jail Admission Fee	3,073	3,650	3,650	-
Clerk Circuit Court Copy Fees	2,913	3,500	3,500	-
Court Appointed Attorney Fee	60	-		-
Property Clean Up Fees	5,280	4,800	5,000	200
DMV Stop Fees	6,920	8,000	8,000	-
Administrative Fee	23,801	18,000	20,000	2,000
PILOT - Water Fund	410,178	410,178	407,673	(2,505)
PILOT - Sewer Fund	170,235	170,235	142,984	(27,251)
PILOT - Parking Fund	98,654	98,654	36,275	(62,379)
PILOT - Stormwater Fund	202,997	202,997	86,650	(116,347)
PILOT - Environmental Fund	288,255	288,255	282,840	(5,415)
Tax Exempt Service Charges	6,972	6,972	6,972	-
Library Fees & Fines	8,593	6,500	6,500	-
Golf Memberships	46,205	30,000	35,000	5,000
Recreation-Summer Playground	69,635	85,000	80,000	(5,000)
Recreation-Heart Program	147,080	156,500	156,500	-
Recreation-Instr/Educ Classes	32,473	25,000	25,000	-
Recreation- League Fees	35,794	40,000	40,000	-
Golf Cart Fees	120,966	126,530	125,000	(1,530)
Golf Green Fees	87,553	75,680	78,000	2,320
Duck Food Sales	9,262	9,400	9,400	-
Recreation Fees	(195)	750	750	-
Swimming Pool Fees	54,871	45,000	45,000	-
Recreation Trip Fees	1,534	10,000	10,000	-
Miscellaneous	4	-		-
Sale of Publications & Maps	302	-	-	-
Total Current Service Charges	$ 1,904,844	$ 1,896,693	$ 1,685,786	$ (210,907)
MISCELLANEOUS REVENUE				
Payment in Lieu of Tax - SRHA	$ 13,923	$ 13,923	$ 14,000	$ 77
Sale of Salvage and Surplus	69,871	15,000	15,000	-
Miscellaneous Revenue	58,593	-		-
Donations	13,178	-		-
Total Miscellaneous Revenue	$ 155,565	$ 28,923	$ 29,000	$ 77

CITY OF STAUNTON
FY 2024 GENERAL FUND REVENUES

RECOVERED COSTS	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$Amount Variance
Recovered Costs-Courts	$ 58,000	$ 58,000	$ 25,000	$ (33,000)
Recovered Costs - Public Works	25,000	25,000	20,000	(5,000)
Recovered Costs - Public Safety	603,614	648,000	648,000	-
Recovered Costs- Police Security	60,227	45,000	45,000	-
Recovered Costs - Ins/ Other	53,573	11,000	11,000	-
Recovered Costs- Education Fund	348,718	335,000	350,000	15,000
Recovered Costs - Recreation/Library	55,000	55,000	55,000	-
Total Recovered Costs	$ 1,204,132	$ 1,177,000	$ 1,154,000	$ (23,000)

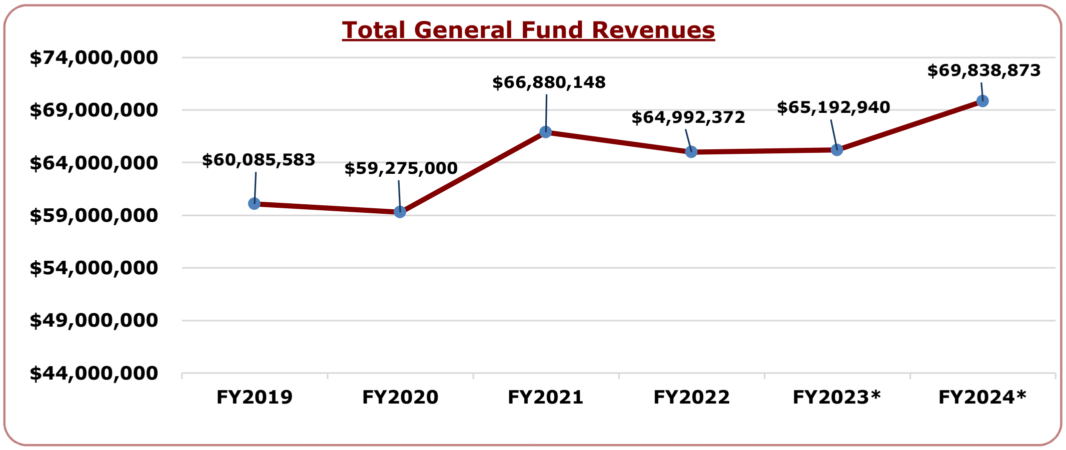
COMMONWEALTH OF VIRGINIA	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$Amount Variance
Public Facilities Tax	$ 71,392	$ 45,000	$ 45,000	$ -
Recordation	-	-	-	-
Rolling Stock Taxes	10,097	10,200	10,200	-
Motor Vehicle Rental Tax	123,127	112,500	112,500	-
Law Enforcement	954,979	1,004,888	1,004,888	-
Personal Property -PPTRA	1,652,200	1,652,200	1,652,200	-
Recordation-Grantor's Tax	128,162	101,500	101,500	-
Juror & Witness Fees	14,544	9,100	12,000	2,900
State Crime Forfeited Assets	38,816	-	-	-
Grant-DCJS-Victim Witness	25,624	25,000	25,000	-
DMV-Four for Life Funds	22,774	23,500	23,500	-
DMV - Animal License Plates	867	1,000	1,000	-
Fire Programs Fund	96,112	88,000	88,000	-
E911 Wireless Board	117,372	98,000	98,000	-
Street & Highway Maintenance	4,372,319	4,300,000	4,350,000	50,000
Health and Welfare	1,102,715	1,628,175	1,371,638	(256,537)
Children Services Act	1,430,779	2,202,887	2,075,405	(127,482)
VA Comm for the Arts	4,500	4,500	4,500	-
Library	169,003	168,022	168,022	-
Miscellaneous State Aid/Grants	6,768	-	-	-
Commissioner of Revenue	133,742	140,484	148,310	7,826
Treasurer	127,957	143,532	146,401	2,869
Electoral Board & Registrar	71,355	75,679	79,463	3,784
Commonwealth Attorney	561,227	601,581	626,752	25,171
Sheriff	393,999	416,988	450,704	33,716
Circuit Court Clerk	323,099	348,098	370,735	22,637
Circuit Court Technology Trust Fund	16,496	17,634	17,634	-
Total Commonwealth of Virginia	$ 11,970,025	$ 13,218,468	$ 12,983,352	$ (235,116)

FEDERAL REVENUE		FY 2022 ACTUALS		FY 2023 BUDGET		FY 2024 BUDGET		$Amount Variance
Health and Welfare	$	1,127,346	$	1,396,153	$	1,179,852	$	(216,301)
Miscellaneous Federal		154,699		-				-
Federal Grants-Victim Witness		59,790		112,548		60,000		(52,548)
Federal Grant-Other Grants		21,308		71,939		-		(71,939)
Total Federal Revenue	$	1,363,143	$	1,580,640	$	1,239,852	$	(340,788)
TOTAL TRANSFER TO THE GENERAL FUND								
Transfer from Health Fund	$	-	$	400,000	$	-	$	(400,000)
*Transfer from CIP Fund		-		-		-		-
Transfer from Fund Balance		-		607,725		-		(607,725)
Total Transfer to the General Fund	$	-	$	1,007,725	$	-	$	(1,007,725)
TOTAL GENERAL FUND REVENUE	**$**	**64,992,372**	**$**	**65,192,940**	**$**	**69,838,873**	**$**	**4,645,933**

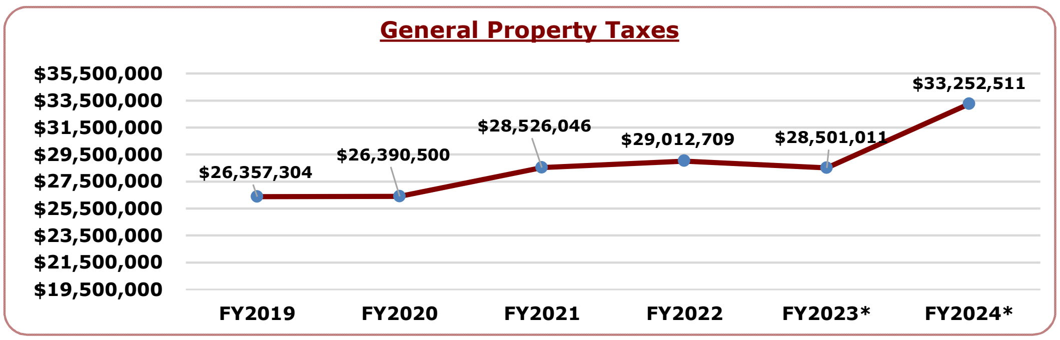
*Remaining CIP was funded with carry over funds.

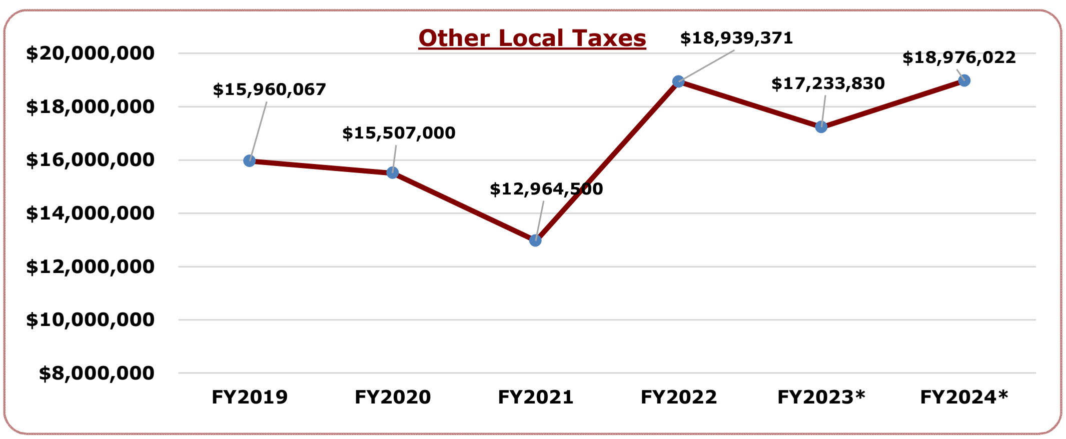
FY2024 MAJOR REVENUE CHANGES		FY2023		FY2024		VARIANCE	Description
REAL ESTATE	**$**	**21,432,518**	**$**	**25,787,498**	**$**	**4,354,980**	**25.2% increase in assessed value. Tax rate of .89 factored.**
PERSONAL PROPERTY	**$**	**6,055,000**	**$**	**6,400,000**	**$**	**345,000**	**Post Pandemic adjustments made, normalized budget projection.**
LOCAL SALES TAX	**$**	**5,275,000**	**$**	**5,624,522**	**$**	**349,522**	**Current trend lines projected , Local Sales Tax is projected to remain strong.**
MEALS TAX	**$**	**5,358,050**	**$**	**5,985,000**	**$**	**626,950**	**Current trend lines projected , Local Meals Tax is projected to remain strong.**
MOTEL TAX		**968,000**		**1,350,000**	**$**	**382,000**	**Current trend lines projected , Occupancy Taxes are projected to remain strong.**
COMM OF VA	**$**	**5,069,772**	**$**	**5,168,675**	**$**	**98,903**	**Adjustments to reflect projected Compensation Board support for Constitutional offices and Law Enforcement.**
COMM OF VA-STREET MAINTENANCE	**$**	**4,300,000**	**$**	**4,350,000**	**$**	**50,000**	**VDOT adjustment to Maintenance Payments**
COMM OF VA/FEDERAL GOV'T-HEALTH & WELFARE	**$**	**5,227,215**	**$**	**4,626,895**	**$**	**(600,320)**	**Decrease based on Services**
FY2024 MAJOR REVENUE CHANGES					**$**	**5,578,035**	

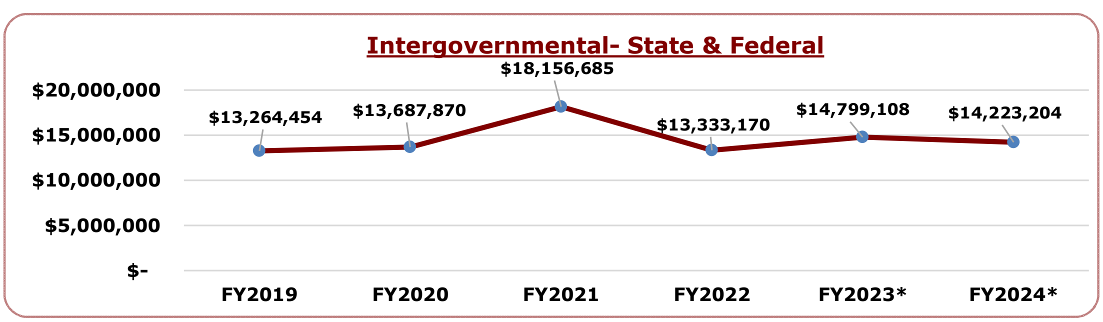
General Fund Revenues



Major Revenue Sources



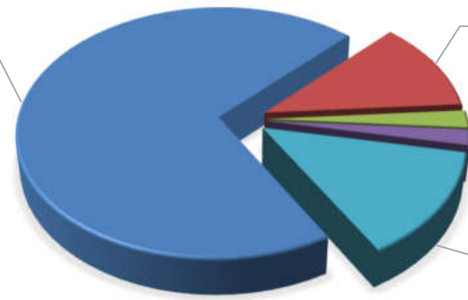




Fiscal Years 2019, 2020, 2021, 2022 = Actual Revenues
***Fiscal Years 2023, 2024 = Budgeted Revenues**

CITY OF STAUNTON

JANUARY 1, 2023   REAL ESTATE ASSESSMENT



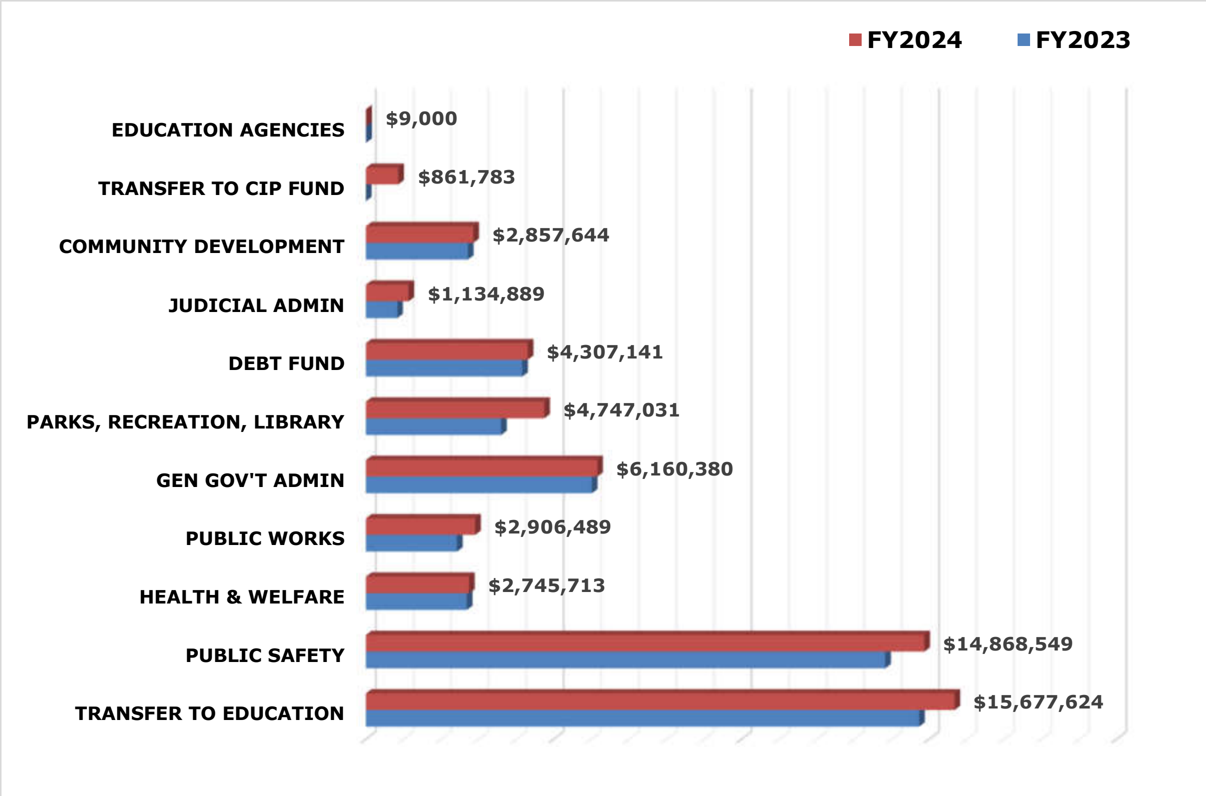
Real Estate Assessment by Category	2022 Number of Parcels	January 1, 2022 $.92 Tax Rate	2023 Number of Parcels	January 1, 2023 $.89 Tax Rate	% Change or $ Change
Residential	9,047	$ 1,807,083,369	9,066	$ 2,346,570,250	29.85%
Commercial	618	349,318,532	616	386,832,841	10.74%
Industrial	49	67,822,062	48	73,519,682	8.40%
Land	1,505	53,151,619	1,508	65,683,244	23.58%
Tax Exempt	363	432,891,190	401	452,220,395	4.47%
Total Assessed Value	11,582	$ 2,710,266,772	11,639	$ 3,324,826,412	22.68%
Total Taxable Value	11,219	$ 2,277,375,582	11,238	$ 2,872,606,017	26.14%

One Cent Taxable Value	$ 227,738		$ 287,261	26.14%
Average Residential Assessed Value	$ 199,743.93		$ 258,831.93	$ 59,087.99
Average Residential Tax Bill	$ 1,837.64		$ 2,303.60	$ 465.96
Downtown Service District Assessed (DSD) Value	$ 89,117,340	239	$ 96,339,100	$ 7,221,760
DSD Tax Revenue @ $0.15/$100	$ 133,676		$ 144,509	$ 10,833

OTHER TAX EXEMPT PROPERTY:				TAX VALUE
Land Use - Ag Forest Districts	$ 18,356,840	36	$ 21,989,100	$ 202,300
Rehab Abatement Program	$ 18,362,812	61	$ 16,618,100	$ 152,887
TOTAL TAX EXEMPT/ ABATED TAXES	$ 36,719,652		$ 38,607,200	$ 355,186

TAX RATE JANUARY 1, 2022	$0.92/ $100
ADOPTED TAX RATE JANUARY 1, 2023	$0.89/ $100

CITY OF STAUNTON
GENERAL TAX REVENUE SUPPORT



FY 2024 BUDGET	GENERAL TAX REVENUES	OTHER REVENUES/FEES	STATE & FEDERAL REVENUES	TOTAL REVENUES
TRANSFER TO EDUCATION	15,677,624	$ 350,000	$ -	$ 16,027,624
PUBLIC SAFETY	14,868,549	891,122	210,500	15,970,171
HEALTH & WELFARE	2,745,713	-	4,626,895	7,372,608
PUBLIC WORKS	2,906,489	20,000	4,350,000	7,276,489
GEN GOV'T ADMIN	6,160,380	11,000	374,174	6,545,554
PARKS, RECREATION, LIBRARY	4,747,031	672,350	172,522	5,591,903
DEBT FUND	4,307,141	-	-	4,307,141
JUDICIAL ADMIN	1,134,889	306,742	1,562,825	3,004,456
COMMUNITY DEVELOPMENT	2,857,644	14,500	-	2,872,144
*TRANSFER TO CIP FUND	861,783	-	-	861,783
EDUCATION AGENCIES	9,000	-	-	9,000
TOTALS	$ 56,276,243	$ 2,265,714	$ 11,296,916	$ 69,838,873

***Remaining FY2024 CIP will be funded with carry over funds from FY2023.**

General Revenue category includes all local tax revenues and State non-categorical revenues such as recordation taxes, motor vehicle rental tax, law enforcement, and personal property tax relief funds.

CITY OF STAUNTON

REAL ESTATE TAXABLE ASSESSED VALUES

CALENDAR YEAR	TAX RATE PER $100	GROSS TAXABLE ASSESSED VALUE	% INCREASE / DECREASE	GROSS TAX LEVY	% INCREASE/ DECREASE IN LEVY
1990	$ 1.10	$ 552,209,620		$ 6,074,306	2.54%
1991	$ 1.10	$ 620,672,930	12.40%	$ 6,827,402	12.40%
1992	$ 1.10	$ 624,653,046	0.64%	$ 6,871,184	0.64%
1993	$ 1.10	$ 669,638,375	7.20%	$ 7,366,022	7.20%
1994	$ 1.10	$ 676,334,759	1.00%	$ 7,439,682	1.00%
1995	$ 1.04	$ 747,631,635	10.54%	$ 7,775,369	4.51%
1996	$ 1.04	$ 767,592,290	2.67%	$ 7,982,960	2.67%
1997	$ 1.00	$ 787,391,553	2.58%	$ 7,873,916	-1.37%
1998	$ 1.00	$ 858,381,240	9.02%	$ 8,583,812	9.02%
1999	$ 1.00	$ 881,717,155	2.72%	$ 8,817,172	2.72%
2000	$ 1.00	$ 892,241,497	1.19%	$ 8,922,415	1.19%
2001	$ 1.00	$ 964,271,152	8.07%	$ 9,642,712	8.07%
2002	$ 1.00	$ 974,187,691	1.03%	$ 9,741,877	1.03%
2003	$ 1.00	$ 1,067,393,540	9.57%	$ 10,673,935	9.57%
2004	$ 1.00	$ 1,083,304,711	1.49%	$ 10,833,047	1.49%
2005	$ 0.96	$ 1,281,677,950	18.31%	$ 12,304,108	13.58%
2006	$ 0.96	$ 1,344,077,362	4.87%	$ 12,903,143	4.87%
2007	$ 0.90	$ 1,786,612,776	32.92%	$ 16,079,515	24.62%
2008	$ 0.90	$ 1,823,826,090	2.08%	$ 16,414,435	2.08%
2009	$ 0.90	$ 1,944,786,867	6.63%	$ 17,503,082	6.63%
2010	$ 0.90	$ 1,960,478,554	0.81%	$ 17,644,307	0.81%
2011	$ 0.90	$ 1,820,641,380	-7.13%	$ 16,385,772	-7.13%
2012	$ 0.90	$ 1,830,710,951	0.55%	$ 16,476,399	0.55%
2013	$ 0.95	$ 1,782,236,588	-2.65%	$ 16,931,248	2.76%
2014	$ 0.95	$ 1,787,891,658	0.32%	$ 16,984,971	0.32%
2015	$ 0.95	$ 1,793,820,689	0.33%	$ 17,041,297	0.33%
2016	$ 0.95	$ 1,805,962,956	0.68%	$ 17,156,648	0.68%
2017	$ 0.97	$ 1,862,310,195	3.12%	$ 18,064,409	5.29%
2018	$ 0.97	$ 1,880,439,914	0.97%	$ 18,240,267	0.97%
2019	$ 0.95	$ 2,024,610,255	7.67%	$ 19,233,797	5.45%
2020	$ 0.95	$ 2,051,607,481	1.33%	$ 19,490,271	1.33%
2021	$ 0.92	$ 2,259,568,413	10.14%	$ 20,788,029	6.66%
2022	$ 0.92	$ 2,277,375,582	0.79%	$ 20,951,855	0.79%
2023	$ 0.89	$ 2,872,606,017	26.14%	$ 25,566,194	22.02%

FY2024 ADOPTED TAX RATES AND FEES

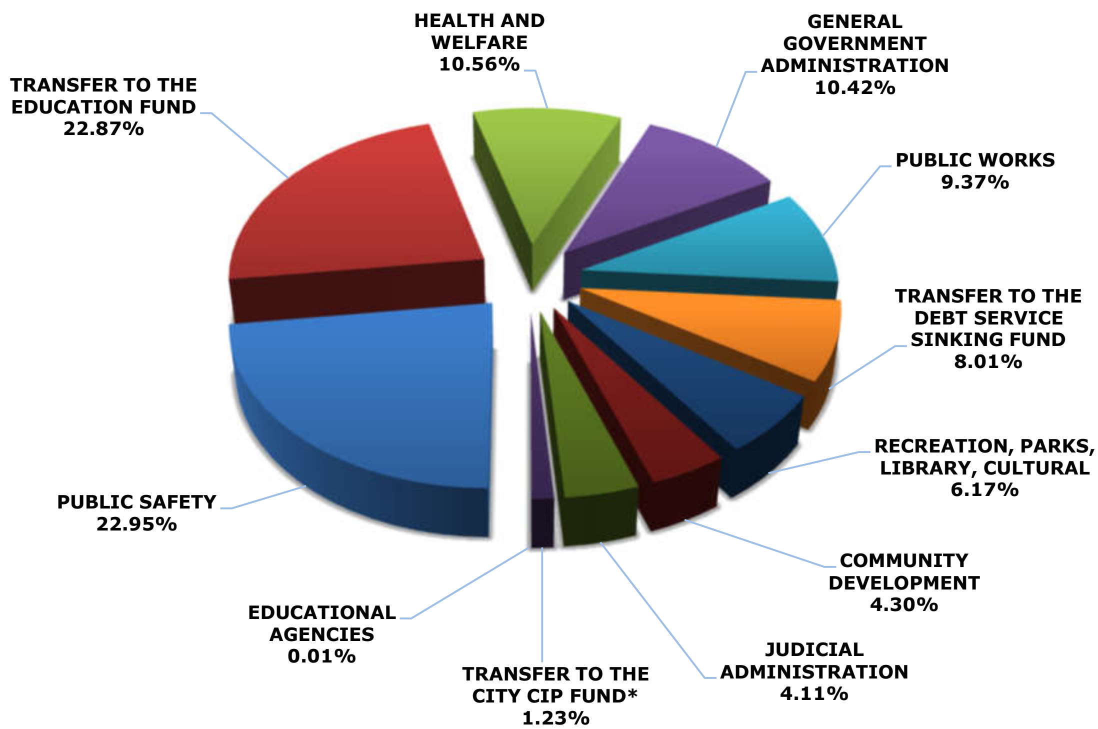
REAL ESTATE PROPERTY	**$**	**0.89**	**PER $100 OF ASSESSED VALUE- JANUARY 1, 2023**
DOWNTOWN SERVICE DISTRICT TAX	**$**	**0.15**	**PER $100 OF ASSESSED VALUE- JANUARY 1, 2023**
PERSONAL PROPERTY	**$**	**2.90**	**PER $100 OF ASSESSED VALUE**
PERSONAL PROPERTY - BUSINESS TANGIBLE PROPERTY	**$**	**2.90**	**PER $100 OF ASSESSED VALUE**
MACHINERY & TOOLS TAX	**$**	**1.24**	**PER $100 OF ASSESSED VALUE**
MEALS TAX		**7.0%**	
LODGING TAX		**6.7%**	
SALES & USE TAX		**1.0%**	
CIGARETTE TAX	**$**	**0.30**	**PER PACKAGE OF 30 OR LESS**
UTILITY TAXES: (RESIDENTIAL)			
WATER UTILITY	**20% OR $2.00**		**MAXIMUM / MONTH**
ELECTRIC UTILITY	**$1.40 + $0.15**		**PER KWH -MAXIMUM $2.00/MONTH**
GAS UTILITY	**$**	**2.00**	**PER MONTH MAXIMUM**
TELEPHONE UTILITY	**20% OR $2.00**		**MAXIMUM / MONTH**
UTILITY FEES:			
WATER RATE	**$**	**3.86**	**PER 100 CUBIC FEET**
SEWER RATE	**$**	**4.88**	**PER 100 CUBIC FEET**
REFUSE RATE	**$**	**24.01**	**PER MONTH RESIDENTIAL FEE**
REFUSE RATE-LIGHT COMMERCIAL	**$**	**54.51**	**PER MONTH**
REFUSE RATE-HEAVY COMMERCIAL	**$**	**115.32**	**PER MONTH-OUTSIDE CBD**
REFUSE RATE-HEAVY COMMERCIAL	**$**	**146.52**	**PER MONTH-INSIDE CBD**
STORMWATER FEE	**$**	**3.20**	**PER MONTH (BASE FEE PER ERU)**
RESIDENTIAL CONNECTION FEES:			
WATER CONNECTION FEE - 5/8" METER	**$**	**2,100.00**	
WATER FACILITY FEE- 5/8" METER	**$**	**3,500.00**	
SEWER CONNECTION FEE - 5/8" METER	**$**	**3,100.00**	
SEWER FACILITY FEE- 5/8" METER	**$**	**6,850.00**	

CITY OF STAUNTON

FY 2024 GENERAL FUND EXPENDITURES

	FY2024 PROPOSED
PUBLIC SAFETY	$ 16,027,624
TRANSFER TO THE EDUCATION FUND	15,970,171
HEALTH AND WELFARE	7,372,608
GENERAL GOVERNMENT ADMINISTRATION	7,276,489
PUBLIC WORKS	6,545,554
TRANSFER TO THE DEBT SERVICE SINKING FUND	5,591,903
RECREATION, PARKS, LIBRARY, CULTURAL	4,307,141
COMMUNITY DEVELOPMENT	3,004,456
JUDICIAL ADMINISTRATION	2,872,144
TRANSFER TO THE CITY CIP FUND*	861,783
EDUCATIONAL AGENCIES	9,000
TOTAL GENERAL FUND EXPENDITURES	$ 69,838,873

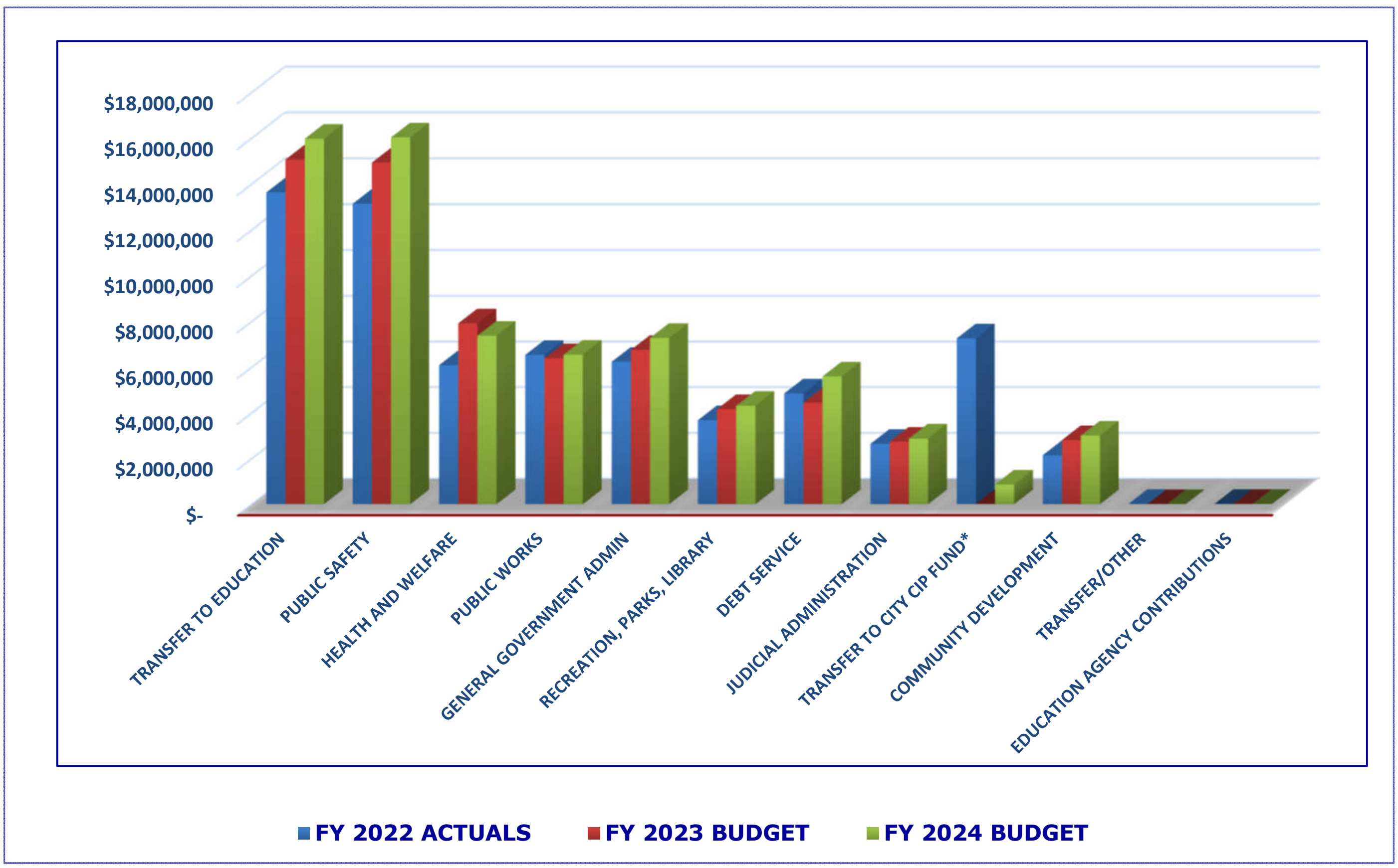
***Remaining FY2024 CIP will be funded with carry over funds from FY2023.**



CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

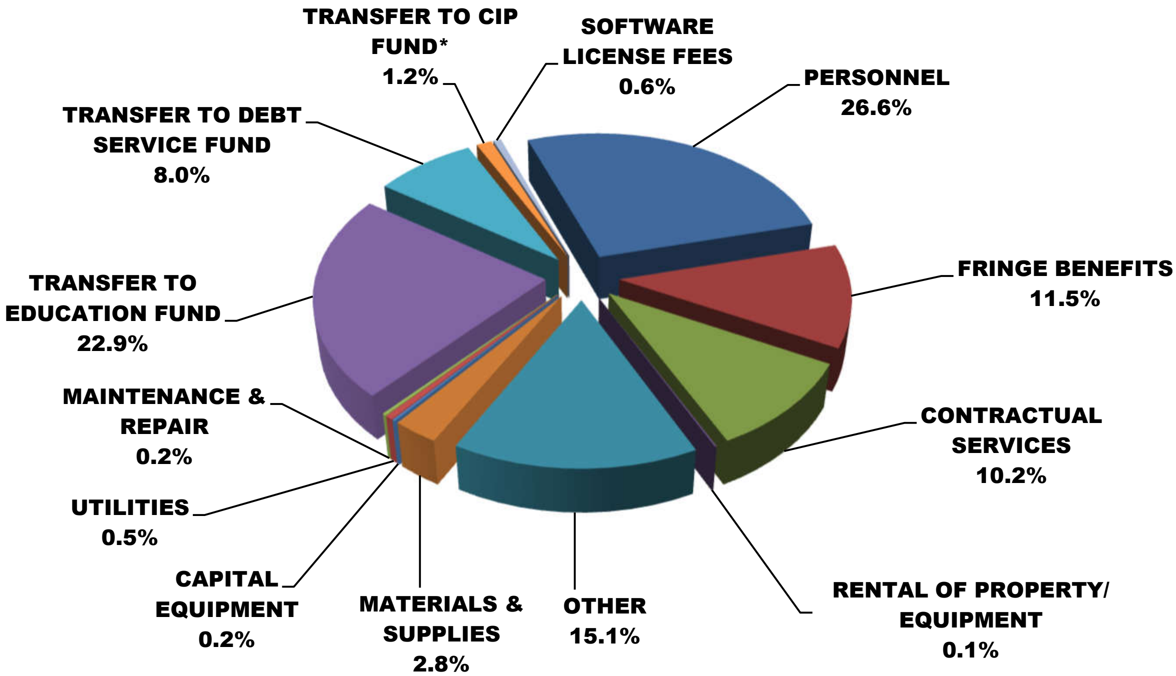
	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE	% CHANGE
TRANSFER TO EDUCATION	$ 13,630,476	$ 15,065,237	$ 15,970,171	$ 904,934	6.0%
PUBLIC SAFETY	13,134,548	14,928,984	16,027,624	1,098,640	7.4%
HEALTH AND WELFARE	6,080,600	7,912,638	7,372,608	(540,030)	-6.8%
PUBLIC WORKS	6,534,366	6,385,690	6,545,554	159,864	2.5%
GENERAL GOVERNMENT ADMIN	6,228,118	6,749,357	7,276,489	527,132	7.8%
RECREATION, PARKS, LIBRARY	3,673,966	4,160,736	4,307,141	146,405	3.5%
DEBT SERVICE	4,844,415	4,444,415	5,591,903	1,147,488	25.8%
JUDICIAL ADMINISTRATION	2,643,015	2,734,688	2,872,144	137,456	5.0%
TRANSFER TO CITY CIP FUND*	7,257,050	-	861,783	861,783	#DIV/0!
COMMUNITY DEVELOPMENT	2,141,127	2,802,195	3,004,456	202,261	7.2%
TRANSFER/OTHER	14,701	-	-	-	#DIV/0!
EDUCATION AGENCY CONTRIBUTIONS	9,000	9,000	9,000	-	0.0%
TOTAL GENERAL FUND EXPENDITURES	$ 66,191,382	$ 65,192,940	$ 69,838,873	$ 4,645,933	7.1%

***Remaining FY2024 CIP will be funded with carry over funds from FY2023.**



CITY OF STAUNTON

FY 2024 GENERAL FUND EXPENDITURES



FY 2024 GENERAL FUND EXPENDITURES	TOTAL EXPENDITURES	
PERSONNEL	$	18,574,348
FRINGE BENEFITS		8,024,086
CONTRACTUAL SERVICES		7,118,638
RENTAL OF PROPERTY/EQUIPMENT		79,887
OTHER		10,550,859
MATERIALS & SUPPLIES		1,986,032
CAPITAL EQUIPMENT		126,100
UTILITIES		352,850
MAINTENANCE & REPAIR		165,495
TRANSFER TO EDUCATION FUND		15,970,171
TRANSFER TO DEBT SERVICE FUND		5,591,903
TRANSFER TO CIP FUND*		861,783
SOFTWARE LICENSE FEES		436,721
TOTAL EXPENDITURES	$	69,838,873

***Remaining FY2024 CIP will be funded with carry over funds from FY2023.**

CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE
GENERAL GOVERNMENT ADMINISTRATION				
LEGISLATIVE				
CITY COUNCIL	$ 148,316	$ 156,826	$ 148,335	$ (8,491)
CLERK OF COUNCIL	75,931	98,886	118,831	19,945
GENERAL ADMINISTRATION				
CITY MANAGER	675,649	597,483	602,345	4,862
HUMAN RESOURCES	653,232	695,234	760,641	65,407
CITY ATTORNEY	327,798	396,191	432,271	36,080
COMMUNICATIONS OFFICE	139,079	160,507	161,434	927
AUDITOR/CONSULTANTS	65,000	77,000	80,000	3,000
CITY MEMBERSHIPS	26,995	30,550	31,050	500
FINANCIAL ADMINISTRATION				
FINANCIAL ADMINISTRATION	1,139,650	1,017,740	1,273,483	255,743
ASSESSOR AND EQUALIZATION BOARD	298,263	361,039	377,962	16,923
COMMISSIONER OF REVENUE	361,939	386,761	410,337	23,576
CITY TREASURER	372,356	408,657	429,934	21,277
INFORMATION TECHNOLOGY	1,152,636	1,354,912	1,449,852	94,940
RISK MANAGEMENT	579,473	765,000	753,501	(11,499)
LEASE PAYMENTS	12,343	-	-	-
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	211,802	242,571	246,513	3,942
TOTAL GENERAL GOV'T ADMIN	**$ 6,240,462**	**$ 6,749,357**	**$ 7,276,489**	**$ 527,132**
JUDICIAL ADMINISTRATION				
CIRCUIT COURT	$ 160,986	$ 162,098	$ 164,275	$ 2,177
GENERAL DISTRICT COURT	11,524	18,500	18,512	12
MAGISTRATE	1,920	2,225	2,225	-
JUVENILE/DOMESTIC COURT	69,021	80,092	80,092	-
CLERK OF CIRCUIT COURT	570,853	633,995	628,406	(5,589)
SHERIFF	855,740	783,215	868,662	85,447
VICTIM WITNESS GRANT	98,391	87,790	97,884	10,094
COMMONWEALTH ATTORNEY	874,580	966,773	1,012,088	45,315
TOTAL JUDICIAL ADMINISTRATION	**$ 2,643,015**	**$ 2,734,688**	**$ 2,872,144**	**$ 137,456**
PUBLIC SAFETY				
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 5,501,263	$ 5,916,304	$ 6,227,720	$ 311,416
E-911 CENTER	694,389	1,041,519	1,127,445	85,926
EMERGENCY SERVICES				
FIRE AND RESCUE	3,359,819	3,836,258	3,971,838	135,580
COMMUNITY PUBLIC SAFETY	57,597	110,500	110,500	-
CORRECTIONS AND DETENTION				
SHENANDOAH VALLEY JUVENILE CENTER	130,608	236,948	459,396	222,448
MIDDLE RIVER REGIONAL JAIL	2,747,490	3,055,160	3,286,318	231,158
OFFICE ON YOUTH	146,995	162,400	172,892	10,492
INSPECTION				
BUILDING INSPECTION	372,601	417,405	429,634	12,229
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	123,466	152,240	241,381	89,141
MEDICAL EXAMINER	320	250	500	250
TOTAL PUBLIC SAFETY	**$ 13,134,548**	**$ 14,928,984**	**$ 16,027,624**	**$ 1,098,640**

CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

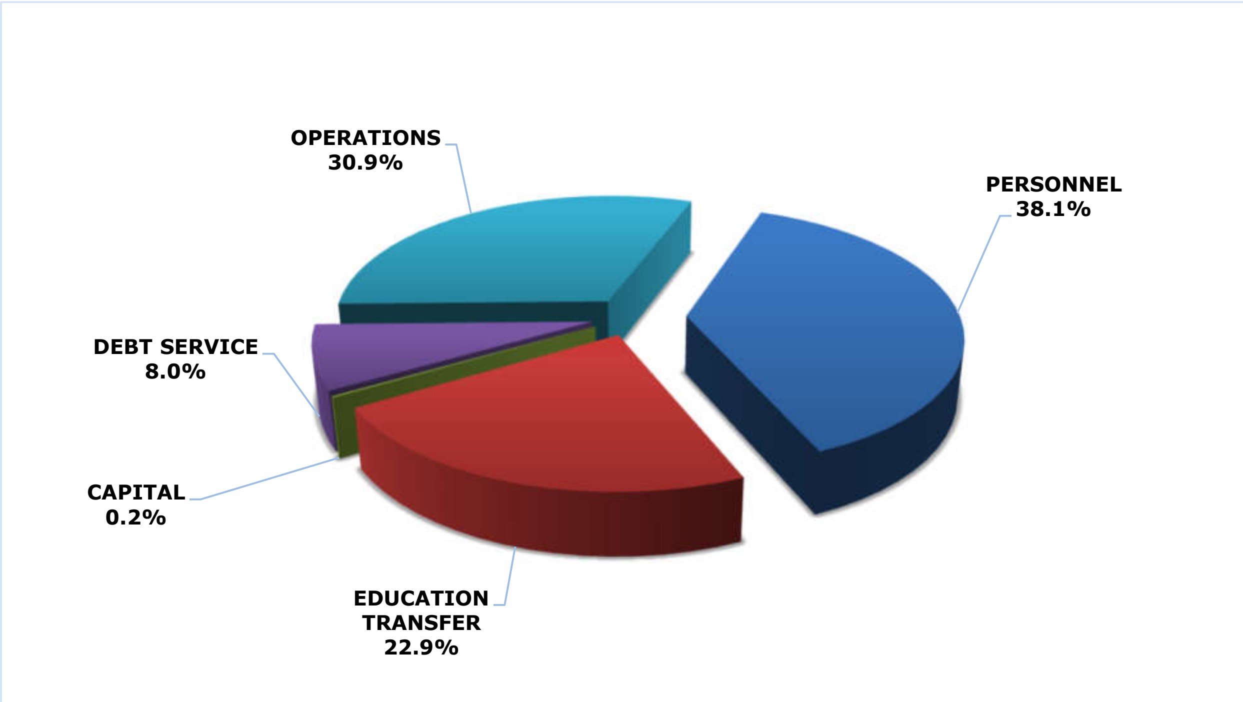
	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE
PUBLIC WORKS				
ENGINEERING	$ 265,750	$ 312,624	$ 353,785	$ 41,161
ADMINISTRATION	282,728	302,108	313,299	11,191
HIGHWAYS, STREETS, SIDEWALKS	3,711,665	3,202,896	3,233,357	30,461
TRAFFIC ENGINEERING	205,696	335,167	284,945	(50,222)
TRAFFIC SIGNALS/ELECTRONICS	293,390	242,073	318,344	76,271
BUILDING MAINTENANCE	1,267,658	1,475,192	1,508,619	33,427
EQUIPMENT MAINTENANCE	507,478	515,630	533,205	17,575
TOTAL PUBLIC WORKS	**$ 6,534,365**	**$ 6,385,690**	**$ 6,545,554**	**$ 159,864**
HEALTH AND WELFARE				
HEALTH				
CENTRAL SHENANDOAH HEALTH DISTRICT	$ 284,218	$ 286,264	$ 298,153	$ 11,889
MENTAL HEALTH AND MENTAL RETARDATION				
VALLEY COMM SERVICES BOARD	193,869	200,334	247,129	46,795
SOCIAL SERVICES				
CHILDREN'S SERVICES ACT	2,303,553	3,150,000	3,000,000	(150,000)
DEPARTMENT OF SOCIAL SERVICES	2,998,282	3,952,949	3,483,304	(469,645)
TAX RELIEF -ELDERLY/DISABLED/VETERANS	196,155	209,000	244,000	35,000
COMMUNITY WELFARE ASSISTANCE	104,524	114,091	100,022	(14,069)
TOTAL HEALTH AND WELFARE	**$ 6,080,601**	**$ 7,912,638**	**$ 7,372,608**	**$ (540,030)**
EDUCATIONAL AGENCIES				
BLUE RIDGE COMMUNITY COLLEGE	$ 5,000	$ 5,000	$ 5,000	$ -
VALLEY ALLIANCE FOR EDUCATION	4,000	4,000	4,000	-
TOTAL EDUCATIONAL AGENCIES	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ -**
PARKS, RECREATION, LIBRARY, CULTURAL				
RECREATION ADMINISTRATION	$ 1,225,257	$ 1,253,969	$ 1,280,787	$ 26,818
HORTICULTURE	163,575	210,276	223,139	12,863
GOLF COURSE	132,014	157,514	156,107	(1,407)
COMMUNITY RECREATION ASSISTANCE	20,000	20,000	20,000	-
PARK MAINTENANCE	968,598	1,273,389	1,279,296	5,907
CULTURAL ENRICHMENT				
CULTURAL CONTRIBUTIONS	15,500	15,500	15,500	-
LIBRARY				
LIBRARY	1,149,021	1,230,088	1,332,312	102,224
TOTAL PARKS, RECR, LIBRARY	**$ 3,673,965**	**$ 4,160,736**	**$ 4,307,141**	**$ 146,405**

CITY OF STAUNTON
FY 2024 GENERAL FUND EXPENDITURES

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE	
COMMUNITY DEVELOPMENT					
PLANNING AND DEVELOPMENT	$ 375,551	$ 365,075	$ 574,088	$ 209,013	
COMM DEVELOPMENT ASSISTANCE	344,316	359,592	385,250	25,658	
ECONOMIC DEVELOPMENT	888,490	1,383,171	1,272,835	(110,336)	
TOURISM OFFICE	421,868	560,651	650,083	89,432	
STAUNTON WELCOME CENTER	36,906	55,758	60,459	4,701	
TROLLEY	73,997	77,948	61,741	(16,207)	
TOTAL COMMUNITY DEVELOPMENT	**$ 2,141,128**	**$ 2,802,195**	**$ 3,004,456**	**$ 202,261**	
TRANSFERS TO OTHER FUNDS					
TRANSFER TO EDUCATION FUND	$ 13,630,476	$ 15,065,237	$ 15,970,171	$ 904,934	6.01%
TRANSFER TO ENTERPRISE FUNDS	2,357	-	-	-	
TRANSFER TO CITY CIP FUND*	7,257,050	-	861,783	861,783	
TRANSFER TO DEBT SINKING FUND	4,844,415	4,444,415	5,591,903	1,147,488	
TRANSFER TO SCHOOL CIP FUND*	-	-	-	-	
TOTAL TRANSFERS	**$ 25,734,298**	**$ 19,509,652**	**$ 22,423,857**	**$ 2,914,205**	
TOTAL GENERAL FUND	**$ 66,191,382**	**$ 65,192,940**	**$ 69,838,873**	**$ 4,645,933**	

CITY OF STAUNTON

FY 2024 GENERAL FUND BUDGET- EXPENDITURE BY CHARACTER TYPE



EXPENDITURE CHARACTER	PERSONNEL	OPERATIONS	CAPITAL	TOTAL
EDUCATION FUND TRANSFER	$ -	$ 15,970,171	$ -	$ 15,970,171
PUBLIC SAFETY	10,539,210	5,462,664	25,750	16,027,624
HEALTH AND WELFARE	-	7,372,608	-	7,372,608
PUBLIC WORKS	3,370,694	3,154,860	20,000	6,545,554
GENERAL GOV'T ADMINISTRATION	5,612,247	1,596,392	67,850	7,276,489
PARKS, RECREATION, LIBRARY	3,169,138	1,130,503	7,500	4,307,141
TRANSFER TO DEBT SERVICE FUND	-	5,591,903	-	5,591,903
JUDICIAL ADMINISTRATION	2,588,166	278,978	5,000	2,872,144
COMMUNITY DEVELOPMENT	1,318,979	1,685,477	-	3,004,456
TRANSFER TO CITY CIP FUND*	-	861,783	-	861,783
EDUCATIONAL AGENCIES	-	9,000	-	9,000
TOTALS	$ 26,598,434	$ 43,114,339	$ 126,100	$ 69,838,873

*Remaining FY2024 CIP will be funded with carry over funds from FY2023.

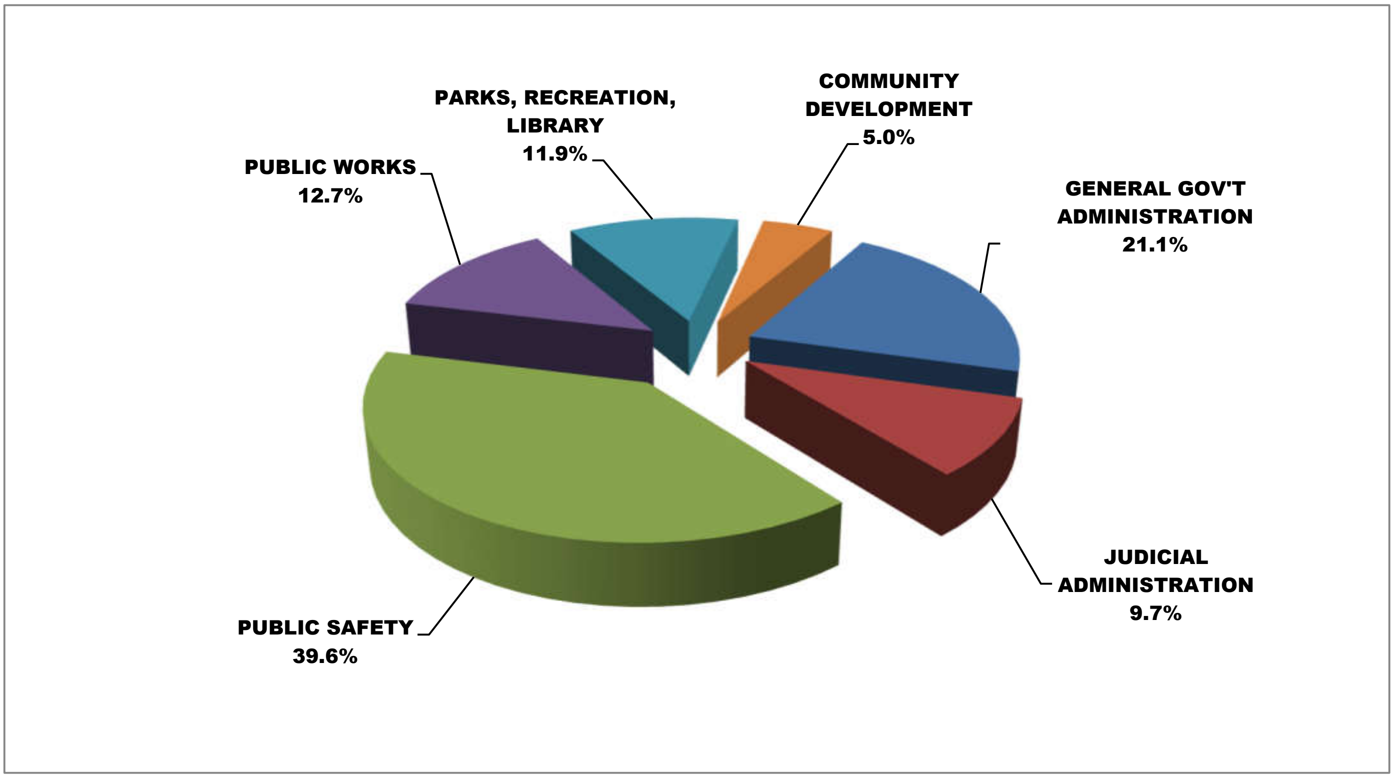
FY2024 OUTSIDE AGENCY CONTRIBUTIONS

REGIONAL PROGRAMS	FY2023 COUNCIL APPROVED/ AMENDED	FY 2024 REQUESTED	FY 2024 REQUESTED INCREASE	FY 2024 PROPOSED BUDGET
Central Shenandoah Health Department	$ 286,264	$ 298,153	$ 11,889	$ 298,153
Valley Community Services Board	200,334	247,129	$ 46,795	247,129
Shenandoah Valley Airport	48,159	65,533	$ 17,374	65,533
Valley Program for Aging Services	26,000	26,000	$ -	26,000
Headwaters Soil Water Conservation	16,319	17,644	$ 1,325	16,319
Victim Witness of Augusta County	7,000	7,000	$ -	7,000
Blue Ridge Community College	5,000	5,000	$ -	5,000
Blue Ridge Community College- CIP*	-	41,048	$ 41,048	-
Boys and Girls Club	20,000	20,000	$ -	20,000
GART Regional Tourism Advertising	25,000	25,000	$ -	25,000
Community Action Program (CAPSAW)	33,312	33,312	$ -	33,312
Valley Alliance for Education	4,000	4,000	$ -	4,000
Valley Children's Advocacy Center	10,162	10,000	$ (162)	7,116
Central Shen. Planning Dist. - Assessment	22,115	22,560	$ 445	22,560
Central Shen. Planning Dist. - CERT PRGM	5,500	-	$ (5,500)	-
Central Shen. Planning Dist. - MPO	8,168	9,507	$ 1,339	9,507
Central Shen. Planning Dist. - Trolley	66,854	50,390	$ (16,464)	50,390
Central Shen. Planning Dist. - Afton Express	11,094	11,351	$ 257	11,351
Central Shen. Planning Dist. - Brite	44,617	33,594	$ (11,023)	33,594
Virginia Cooperative Extension - 4-H	2,673	3,500	827	2,673
Valley Association for Independent Living	-	2,000	2,000	-
Valley Alcohol Safety Action Program	-	7,000	7,000	-
	$ 842,571	$ 939,721	$ 97,150	$ 884,637
COMM OF VA CHALLENGE GRANTS				
Stonewall Brigade Band	$ 3,000	$ 3,000	$ -	$ 3,000
Staunton/Augusta Art Center	3,000	3,000	$ -	3,000
Shenanarts	3,000	3,500	$ 500	3,000
	$ 9,000	$ 9,500	$ 500	$ 9,000
CULTURAL/COMMUNITY DEVELOPMENT				
SDDA	$ 50,000	$ 62,000	$ 12,000	$ 62,000
Historic Staunton Foundation	35,000	35,000	$ -	35,000
Shenandoah Community Capital Fund	20,000	20,000	$ -	20,000
Woodrow Wilson Presidential Library	5,000	10,000	$ 5,000	5,000
Beverley Street Studio	1,500	1,500	$ -	1,500
First Tee of Shenandoah Valley	3,250	5,000	$ 1,750	3,250
	$ 114,750	$ 133,500	$ 18,750	$ 126,750
GRAND TOTAL	$ 966,321	$ 1,082,721	$ 116,400	$ 1,020,387

*Not a new request. FY2023 CIP was funded with FY2022 carry over. FY2024 CIP will be funded with FY2023 carry over funds.

CITY OF STAUNTON

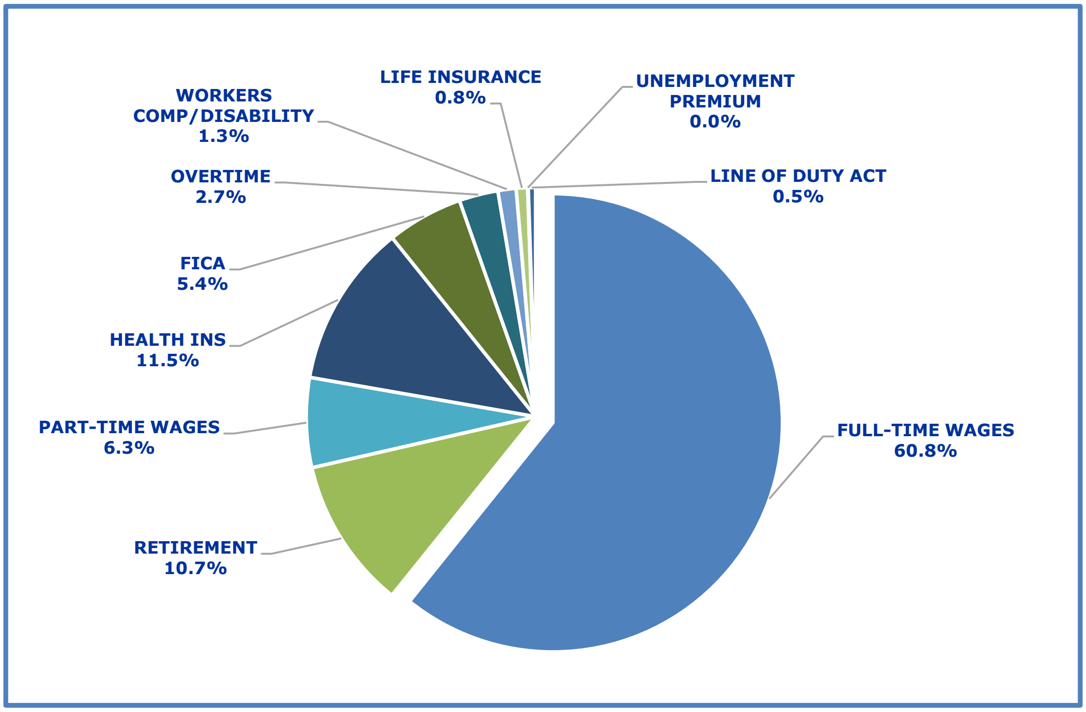
FY 2024 GENERAL FUND PERSONNEL BY JOB FUNCTION



FUNCTION	TOTAL PERSONNEL COST	FULL-TIME APPROVED POSITIONS	PART-TIME POSITIONS
GENERAL GOV'T ADMINISTRATION	$ 5,612,247	31	2
JUDICIAL ADMINISTRATION	2,588,166	27	3
PUBLIC SAFETY	10,539,210	109	29
PUBLIC WORKS	3,370,694	35	9
PARKS, RECREATION, LIBRARY	3,169,138	29	62
COMMUNITY DEVELOPMENT	1,318,979	11	4
TOTAL PERSONNEL COST (WAGES & BENEFITS)	$ 26,598,434	242	109

POSITION CHANGES	POSITION TITLE	# POSITIONS	COST
COMMUNITY DEVELOPMENT	DIRECTOR OF COMMUNITY DEV	1	185,605
TRANSFER FROM WATER FUND TO GENERAL FUND	ACCOUNTING TECH I	1	68,488
COMMUNITY DEVELOPMENT	PART TIME PERMIT TECHNICIAN	0.5	21,000
	TOTAL		$275,093

CITY OF STAUNTON
FY 2024 GENERAL FUND PERSONNEL COST



GENERAL FUND	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	$ VARIANCE
FULL-TIME WAGES	13,663,356	$ 14,975,887	$ 16,162,686	$ 1,186,799
RETIREMENT	2,148,323	2,600,621	2,836,230	235,609
PART-TIME WAGES	1,215,549	1,587,114	1,682,360	95,246
HEALTH INS	2,507,530	3,045,853	3,061,407	15,554
FICA	1,149,320	1,328,028	1,424,712	96,684
OVERTIME	757,325	730,552	729,302	(1,250)
WORKERS COMP/DISABILITY	270,543	324,531	337,927	13,396
LIFE INSURANCE	176,681	201,593	217,118	15,525
UNEMPLOYMENT PREMIUM	11,074	9,112	7,692	(1,420)
LINE OF DUTY ACT	141,589	139,000	139,000	-
TOTAL	$ 22,041,290	$ 24,942,291	$ 26,598,434	$ 1,656,143

	FY2021	FY2022	FY2023	FY2024
VRS RETIREMENT RATE:	15.28%	15.28%	17.21%	17.27%
VRS LIFE INSURANCE RATE:	1.34%	1.34%	1.34%	1.34%
SOCIAL SECURITY RATE:	7.65%	7.65%	7.65%	7.65%
VIRGINIA LOCAL DISABILITY	0.53%	0.53%	0.53%	0.85%
VEC RATE PER EMPLOYEE:	$ 20.00	$ 30.00	$ 30.00	$ 30.00

CITY OF STAUNTON

FY 2024 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
GENERAL GOVERNMENT ADMINISTRATION					
CLERK OF THE COUNCIL	0	0	1	1	1
CITY MANAGER	3	3	3	3	3
HUMAN RESOURCES	5	5	5	5	5
CITY ATTORNEY	2	2	2	2	2
COMMUNICATIONS OFFICE	1	1	1	1	1
FINANCE ADMINISTRATION	8	8	8	8	9*
ASSESSOR	3	3	3	3	3
COMMISSIONER OF REVENUE	4	4	4	4	4
TREASURER	4	4	4	4	4
REGISTRAR	1	1	1	1	1
INFORMATION TECHNOLOGY	7	7	7	7	7
TOTAL ADMINISTRATION	38	38	39	39	31
JUDICIAL ADMINISTATION					
CIRCUIT COURT	1	1	1	1	1
CLERK OF CIRCUIT COURT	6	7	7	7	7
SHERIFF	8	8	9	9	9
COMMONWEALTH ATTORNEY	9	9	9	9	9
VICTIM WITNESS (GRANT)	1	1	1	1	1
TOTAL JUDICIAL ADMINISTRATION	25	26	27	27	27
PUBLIC SAFETY					
POLICE DEPARTMENT	57	57	57	57	57
E-911 EMERGENCY COMMUNICATIONS	12	12	12	12	12
FIRE DEPARTMENT	36	36	36	36	36
BUILDING INSPECTION	4	4	4	4	4
TOTAL PUBLIC SAFETY	109	109	109	109	109
PUBLIC WORKS					
ENGINEERING	4	4	3	3	3
PUBLIC WORKS ADMINISTRATION	2	2	2	2	2
HIGHWAYS, STREETS, & SIDEWALKS	17	17	17	12	12
TRAFFIC ENGINEERING	3	3	3	3	2
TRAFFIC SIGNALS/ ELECTRONICS	2	2	2	1	2
BUILDING MAINTENANCE	9	9	9	9	9
EQUIPMENT MAINTENANCE	5	5	5	5	5
TOTAL PUBLIC WORKS	42	42	41	35	35
RECREATION, PARKS, LIBRARY					
PARKS AND RECREATION ADMINISTRATION	6	6	6	6	6
HORTICULTURE	2	2	2	2	2
GOLF	1	1	1	1	1
PARK MAINTENANCE	10	10	10	11	11
LIBRARY	9	9	9	9	9
TOTAL RECREATION, PARKS, LIBRARY	28	28	28	29	29

CITY OF STAUNTON
FY 2024 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
COMMUNITY DEVELOPMENT					
PLANNING	4	4	4	4	5
ECONOMIC DEVELOPMENT	2	2	2	3	3
TOURISM OFFICE	3	3	3	3	3
TOTAL COMMUNITY DEVELOPMENT	9	9	9	10	11
TOTAL GENERAL FUND	251	252	253	249	242
COMMUNITY SERVICES GRANT FUND					
BLUE RIDGE COURT SERVICES	10	10	10	10	10
BLUE RIDGE PRE TRIAL EXPANSION GRANT	0	1	1	1	1
BLUE RIDGE COURT SERVICES-DOCKET	2	2	2	2	2
TOTAL BLUE RIDGE COURT SERVICES	12	13	13	13	13
GOLF FUND					
GOLF COURSE	0	0	0	0	0
TOTAL GOLF FUND	0	0	0	0	0
WATER FUND					
UTILITY BILLING & COLLECTIONS	5	5	5	5	4*
WATER PRODUCTION SYSTEM	8	8	8	8	10
WATER DISTRIBUTION	9	9	9	9	9
UTILITY TECHNICAL SERVICES	6	6	6	6	6
TOTAL WATER FUND	28	28	28	28	25
SEWER FUND					
SEWER LINES	5	5	5	5	5
TOTAL SEWER FUND	5	5	5	5	5
ENVIRONMENTAL FUND					
ENVIRONMENTAL OFFICE	1	1	1	1	1
STREET CLEANING	2	2	2	2	2
REFUSE COLLECTION	11	11	11	15	15
RECYCLING	4	4	2	0	0
TOTAL ENVIRONMENTAL FUND	18	18	16	18	18
STORMWATER FUND					
STORMWATER ENGINEERING	1	1	2	2	2
TOTAL STORMWATER FUND	1	1	2	2	2
GRAND TOTAL ALL FUNDS	315.0	317.0	317.0	315.0	318.0

*FTE reclassed from Water to General Fund to align with actual duties performed.

ADDITIONAL POSITIONS		FY2022	FY2023	FY2024
CLERK OF COUNCIL	CLERK	1	0	0
STREETS	EQUIPMENT OPERATOR	0	-5	0
TRAFFIC SIGNALS	TECHNICIAN	0	-1	0
COMMUNITY DEVELOPMENT	HOUSING PLANNER / GRANT COORDINATOR	0	1	0
COMMUNITY DEVELOPMENT	DIRECTOR OF COMMUNITY DEVELOPMENT	0	0	1
PARKS MAINTENANCE	EQUIPMENT OPERATOR	0	1	0
REFUSE	SANITATION WORKER	0	4	0
RECYCLING	SANITATION WORKER	-2	-2	0
WATER	WATER TREATMENT	0	0	2
	TOTAL	-1	-2	3

City of Staunton Pay & Classification System
FY2024 Budget

Grade FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
0		$27,476	$41,288	$13.21	$19.85
NE	POOL STAFF				
1		$28,845	$43,267	$13.87	$20.80
NE	LIBRARY PAGE				
NE	LIFEGUARD				
NE	SEASONAL LABORER				
NE	GOLF COURSE STAFF				
NE	ELECTION WORKER				
2		$30,287	$45,431	$14.56	$21.84
NE	EQUIPMENT PARTS CLERK				
NE	PARKING ATTENDANT				
NE	RECREATION COUNSELOR/AIDE				
NE	SCHOOL CROSSING GUARD				
NE	TRAVEL COUNSELOR				
NE	RECYCLING ATTENDANT				
3		$33,392	$50,087	$16.05	$24.08
NE	CUSTODIAL WORKER				
NE	LIBRARY ASSISTANT I				
NE	MAINTENANCE WORKER				
NE	OFFICE SERVICES ASSISTANT				
NE	PARKING ENFORCEMENT OFFICER				
NE	RECREATION SUPERVISOR				
4		$35,061	$52,592	$16.86	$25.28
NE	EQUIPMENT OPERATOR I				
NE	POLICE RECORDS CLERK				
NE	SANITATION WORKER				
5		$36,814	$55,221	$17.70	$26.55
NE	FLEET COORDINATOR				
NE	HORTICULTURE ASSISTANT				
NE	LIBRARY ASSISTANT II				
NE	OFFICE SERVICES TECHNICIAN				
NE	DEPARTMENT SECRETARY				
NE	DEPARTMENT SECRETARY II				
NE	PROCESS SERVER				
NE	RECREATION FACILITY/PROG COORD				
NE	SANITATION EQUIPMENT OPERATOR				
NE	UTILITY SERVICE CLERK				
NE	VISITOR CENTER COORDINATOR				
6		$38,655	$57,982	$18.58	$27.88
NE	EQUIPMENT OPERATOR II				
NE	PARALEGAL				
NE	WATER TREATMENT PLANT OPERATOR IV				
7		$40,588	$60,882	$19.51	$29.27
NE	LIBRARY ASSISTANT III				
NE	PUBLIC SAFETY DISPATCHER				
NE	UTILITY SERVICE WORKER				
NE	DEPUTY CLERK I-TREASURER/COMM REV				
NE	ACCOUNTING TECH I				

City of Staunton Pay & Classification System
FY2024 Budget

Grade / FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
NE	CC DEPUTY CLERK I				
8		$42,617	$63,926	$20.49	$30.73
NE	CREW LEADER				
NE	PUBLIC SAFETY SENIOR DISPATCHER				
NE	WATER TREATMENT PLANT OPERATOR III				
9		$44,748	$67,122	$21.51	$32.27
NE	ADMINISTRATIVE ASSISTANT II				
NE	APPRAISAL TECH				
NE	CC DEPUTY CLERK III & COURT REPORTER				
NE	CODES INSPECTOR I				
NE	DEPUTY CLERK II				
NE	EQUIPMENT MAINTENANCE TECH I				
NE	EQUIPMENT OPERATOR III				
NE	OFFICE MANAGER				
NE	PARKS EQUIPMENT MECHANIC				
NE	PUBLIC SAFETY LEAD DISPATCHER				
NE	VICTIM WITNESS COORDINATOR				
10		$46,985	$70,478	$22.59	$33.88
NE	ACCOUNTING TECH II				
NE	ANIMAL CONTROL OFFICER				
NE	AQUATICS MGR/REC PROGRAMMER				
NE	DEPUTY CITY SHERIFF				
NE	ELECTRICAL/ELECTRONIC TECH				
NE	EXECUTIVE ASSISTANT CITY MGR				
NE	FIREFIGHTER/EMT BASIC				
NE	HUMAN RESOURCES GENERALIST				
NE	PROBATION OFFICER				
NE	RECREATION PROGRAMMER				
NE	THERAPEUTIC DOCKET COORDINATOR				
NE	TRADESWORKER				
NE	TRAFFIC SIGNAL TECHNICIAN				
NE	TREATMENT PLANT OPERATOR II				
NE	UTILITY SERVICE/PUMP TECHNICIAN				
11		$49,335	$74,002	$23.72	$35.58
NE	CODES INSPECTOR II				
NE	CREW SUPERVISOR				
NE	EQUIPMENT MAINTENANCE TECH III				
NE	FIREFIGHTER/EMT ADVANCED				
NE	POLICE OFFICER				
12		$51,801	$77,702	$24.90	$37.36
NE	ASST SUPT OF PARKS				
NE	ASST SUPT OF RECREATION				
NE	CLERK OF COUNCIL				
NE	PRETRIAL PROGRAM MANAGER				
NE	SENIOR POLICE OFFICER				
NE	SENIOR PROBATION OFFICER				
NE	WATER TREATMENT PLANT OPERATOR I				
NE	CC MASTER DEPUTY CLERK				
NE	SERGEANT CITY SHERIFF				

City of Staunton Pay & Classification System
FY2024 Budget

Grade FLSA Status	Position	Annual Min	Annual Max	Hourly Min	Hourly Max
13		$54,391	$81,587	$26.15	$39.22
NE	SENIOR ACCOUNTANT				
NE	ENG TECH & SEDIMENT ADM				
NE	EQUIPMENT MAINTENANCE SUPV				
NE	FIREFIGHTER/EMT INTERMEDIATE				
NE	HUMAN RESOURCES SPECIALIST				
X	LIBRARIAN				
NE	MASTER POLICE OFFICER				
NE	SYSTEMS ENGINEER I				
14		$57,111	$85,666	$27.46	$41.19
NE	HORTICULTURIST				
NE	CODES INSPECTOR III/PLANS EXAMINER				
NE	SENIOR REAL ESTATE APPRAISER				
NE	WATER TREATMENT PLANT SUPERVISOR				
15		$59,967	$89,950	$28.83	$43.25
NE	BUILDING AUTOMATION FIELD TECH				
NE	CONSTRUCTION MANAGER				
NE	FIRE LIEUTENANT/EMT				
NE	LEGAL MGR & FOIA OFFICER				
NE	POLICE SERGEANT				
NE	PROJECT MANAGER				
NE	GIS COORDINATOR				
NE	UTILITIES ENGINEER TECHNICIAN				
NE	CC CHIEF DEPUTY CLERK				
16		$62,965	$94,447	$30.27	$45.41
X	ECON DEVELOPMENT SPECIALIST				
X	EQUIPMENT MAINTENANCE SUPT				
X	HOUSING PLANNER & GRANT COORD				
X	PLANNER				
X	REGISTRAR				
17		$66,113	$99,170	$31.79	$47.68
X	ASSISTANT DIRECTOR BRCS				
X	COMMUNICATIONS MANAGER				
NE	FIRE CAPTAIN/EMT				
X	SALES & MARKETING MANAGER				
X	SUPERINTENDENT OF PARKS				
X	SUPERINTENDENT OF RECREATION				
X	SUPERINTENDENT OF STREETS				
X	SUPT FACILITY SERVICES/REFUSE				
18		$69,419	$104,128	$33.37	$50.06
X	ASSIST COMMONWEALTH ATTORNEY				
X	CHIEF DEPUTY CITY SHERIFF				
X	JUVENILE ATTORNEY II				
X	POLICE LIEUTENANT				
19		$72,890	$109,335	$35.04	$52.56
X	CLERK OF THE WORKS				
X	SYSTEMS ENGINEER II				

City of Staunton Pay & Classification System
FY2024 Budget

Grade		*Annual*		*Hourly*	
FLSA Status	*Position*	*Min*	*Max*	*Min*	*Max*
20		$76,534	$114,801	$36.80	$55.19
X	BUILDING OFFICIAL				
X	FINANCE BUSINESS MANAGER				
X	POLICE CAPTAIN				
X	SENIOR PLANNER AND ZONING ADMIN				
X	ENV PRG ADMINISTRATOR				
21		$84,379	$126,568	$40.57	$60.85
X	ACCOUNTING SUPERVISOR				
X	CITY ENGINEER				
X	DEPUTY CHIEF OF ADMINISTRATION				
X	DEPUTY CHIEF OF OPERATIONS				
X	DIRECTOR BLUE RIDGE COURT SERVICES				
X	DIRECTOR OF TOURISM				
X	UTILITY SUPERINTENDENT				
22		$97,679	$146,519	$46.96	$70.44
X	ASST DIRECTOR FINANCE				
X	ASST HUMAN RESOURCES DIRECTOR				
X	CITY ASSESSOR				
X	CITY SHERIFF				
X	COMMISSIONER OF REVENUE				
X	DIR OF LIBRARY SERVICES				
X	DIRECTOR OF PARKS & RECREATION				
X	TREASURER				
23		$107,691	$161,537	$51.77	$77.66
X	CHIEF TECHNOLOGY OFFICER				
X	DIRECTOR ECONOMIC DEVELOPMENT				
24		$113,076	$169,614	$54.36	$81.55
X	CHIEF HUMAN RESOURCES OFFICER				
X	CLERK OF CIRCUIT COURT				
X	COMMONWEALTH ATTORNEY				
X	DIRECTOR OF PUBLIC WORKS				
X	FIRE CHIEF				
X	POLICE CHIEF				
25		$124,666	$186,999	$59.94	$89.90
X	CHIEF FINANCE OFFICER				
X	CITY ATTORNEY				
26		$137,444	$206,167	$66.08	$99.12
X	ASSISTANT CITY MANAGER				

GENERAL GOVERNMENT ADMINISTRATION

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 6,749,357	$ 7,276,489	$ 527,132	7.8%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% CHANGE
LEGISLATIVE				
CITY COUNCIL	$ 148,316	$ 156,826	$ 148,335	-5.4%
CLERK OF COUNCIL	75,931	98,886	118,831	20.2%
GENERAL ADMINISTRATION				
CITY MANAGER	675,649	597,483	602,345	0.8%
HUMAN RESOURCES	653,232	695,234	760,641	9.4%
CITY ATTORNEY	327,798	396,191	432,271	9.1%
COMMUNICATIONS	139,079	160,507	161,434	0.6%
AUDITOR/CONSULTANT	65,000	77,000	80,000	3.9%
CITY MEMBERSHIPS	26,995	30,550	31,050	1.6%
FINANCE ADMINISTRATION	1,139,650	1,017,740	1,273,483	25.1%
ASSESSOR AND EQUALIZATION BOARD	298,263	361,039	377,962	4.7%
COMMISSIONER OF REVENUE	361,939	386,761	410,337	6.1%
CITY TREASURER	372,356	408,657	429,934	5.2%
INFORMATION TECHNOLOGY	1,152,636	1,354,912	1,449,852	7.0%
RISK MANAGEMENT	579,473	765,000	753,501	-1.5%
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	211,802	242,571	246,513	1.6%
TOTAL GENERAL GOV'T ADMINISTRATION	$ 6,228,119	$ 6,749,357	$ 7,276,489	7.8%

	Personnel	Operations	Capital	Total
FY 2024	$ 5,612,247	$ 1,596,392	$ 67,850	$ 7,276,489
FY 2023	5,323,322	1,365,310	60,725	6,749,357
Variance	$ 288,925	$ 231,082	$ 7,125	$ 527,132

GENERAL GOVERNMENT ADMINISTRATION

OPERATIONAL EXPENSES

		INSURANCE FOR ALL GENERAL FUND FUNCTIONS
$	107,501	LOCAL GOVERNMENT LIABILITY
$	100,000	AUTO LIABILITY INSURANCE
$	60,000	FIRE & MULTI-PERIL INSURANCE
$	16,000	RESERVE OFFICERS INSURANCE
$	15,000	SELF-INSURANCE COLLISION
$	5,000	DAMAGE CLAIMS AWARDS
		OPERATIONS
$	334,321	ANNUAL SOFTWARE LICENSE FEES
$	309,300	PROFESSIONAL SERVICES- AUDITORS, LEGAL SERVICES, FINANCIAL SERVICES
$	239,450	MAINTENANCE AGREEMENTS ON TECHNOLOGY EQUIPMENT/SPECIAL EQUIPMENT
$	112,600	TRAINING, PHYSICAL FITNESS, MEDICAL EXAMS/WELLNESS PROGRAM
$	76,800	POSTAGE/ COPY PAPER/ PRINTING
$	47,500	OFFICE SUPPLIES AND EQUIPMENT
$	76,200	NON-CAPITAL EQUIPMENT- COMPUTER REPLACEMENTS
$	15,000	COLLECTION FEES FOR DEBIT/CREDIT CARD FEES/ DELINQUENT COLLECTION FEES/DMV FEE
$	37,500	ADVERTISING
$	42,370	TELEPHONE /DATA NETWORK LINES
$	42,500	CITY COUNCIL SPECIAL EXPENSES
$	25,800	DUES & SUBSCRIPTIONS TO PROFESSIONAL ORGANIZATIONS/MEMBERSHIPS
$	5,675	GAS & OIL, VEHICLE MAINTENANCE, TIRES
$	24,400	CITY MANAGER, COMMUNICATIONS, REGISTRAR & HUMAN RESOURCES OFFICE SPECIAL EXPENSES
$	(127,575)	CONTINGENCY
		CONTRIBUTIONS TO OUTSIDE AGENCIES / MEMBERSHIPS:
$	14,750	VIRGINIA FIRST CITIES
$	12,500	VIRGINIA MUNICIPAL LEAGUE
$	1,500	VIRGINIA INSTITUTE OF GOVERNMENT
$	2,300	CHAMBER OF COMMERCE
$	1,596,392	SUMMARY TOTAL OF OPERATIONS

CAPITAL EQUIPMENT

$	67,850	COMPUTER NETWORK SERVERS/ INFRASTRUCTURE

JUDICIAL ADMINISTRATION

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 2,734,688	$ 2,872,144	$ 137,456	5.0%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CIRCUIT COURT	$ 160,986	$ 162,098	$ 164,275	1.3%
GENERAL DISTRICT COURT	11,524	18,500	18,512	0.1%
MAGISTRATE	1,920	2,225	2,225	0.0%
JUVENILE/DOMESTIC RELATIONS COURT	69,021	80,092	80,092	0.0%
CLERK OF CIRCUIT COURT	570,853	633,995	628,406	-0.9%
SHERIFF	855,740	783,215	868,662	10.9%
VICTIM WITNESS GRANT	98,391	87,790	97,884	11.5%
COMMONWEALTH ATTORNEY	874,580	966,773	1,012,088	4.7%
TOTAL JUDICIAL ADMINISTRATION	$ 2,643,015	$ 2,734,688	$ 2,872,144	5.0%

	Personnel	Operations	Capital	Total
FY 2024	$ 2,588,166	$ 278,978	$ 5,000	$ 2,872,144
FY 2023	2,463,810	250,878	20,000	2,734,688
Variance	$ 124,356	$ 28,100	$ (15,000)	$ 137,456

OPERATIONAL EXPENSES		
$	62,817	RENTAL OF PROPERTY - J&D COURT
$	34,677	OFFICE SUPPLIES/ PHOTOCOPYING FOR COURTS
$	20,700	GAS & OIL, TIRES, MAINTENANCE ON VEHICLES, RADIO MAINTENANCE
$	24,700	TRAINING FOR SHERIFFS-POLICE ACADEMY, JUDGE, COURT CLERKS
$	17,100	TELEPHONE
$	15,150	JUROR & WITNESS FEES, AND JURY COMMISSIONERS
$	7,150	POSTAGE/ EQUIPMENT RENTAL
$	6,000	WEARING APPAREL
$	4,050	MAINTENANCE AGREEMENTS ON OFFICE EQUIPMENT
$	13,000	DUES & SUBSCRIPTIONS
$	7,000	DOMESTIC VIOLENCE VICTIM WITNESS COORDINATOR SHARE WITH AUGUSTA COUNTY
$	22,150	PROFESSIONAL FEES - COURT AUDIT FEES, LEGAL SERVICES
$	16,400	SOFTWARE LICENSE FEES
$	750	CLERK OF CIRCUIT COURT - RECORD BOOKS/DOCUMENT STORAGE/ MANAGEMENT
$	17,634	TECHNOLOGY TRUST FUNDS PASS THRU
$	8,500	NON-CAPITAL EQUIPMENT
$	1,200	SPECIAL EXPENSES
$	278,978	SUMMARY TOTAL OF OPERATIONS

PUBLIC SAFETY

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 14,928,984	$ 16,027,624	$ 1,098,640	7.4%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 5,501,263	$ 5,916,304	$ 6,227,720	5.3%
E-911 CENTER	694,389	1,041,519	1,127,445	8.3%
EMERGENCY SERVICES				
FIRE AND RESCUE	3,359,819	3,836,258	3,971,838	3.5%
COMMUNITY PUBLIC SAFETY	57,597	110,500	110,500	0.0%
CORRECTIONS AND DETENTION				
JUVENILE DETENTION HOME	130,608	236,948	459,396	93.9%
MIDDLE RIVER REGIONAL JAIL	2,747,490	3,055,160	3,286,318	7.6%
OFFICE ON YOUTH	146,995	162,400	172,892	6.5%
BUILDING INSPECTION	372,601	417,405	429,634	2.9%
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	123,466	152,240	241,381	58.6%
MEDICAL EXAMINER	320	250	500	100.0%
TOTAL PUBLIC SAFETY	$ 13,134,548	$ 14,928,984	$ 16,027,624	7.4%

	Personnel	Operations	Capital	Total
FY 2024	$ 10,539,210	$ 5,462,664	$ 25,750	$ 16,027,624
FY 2023	9,943,395	4,957,589	28,000	14,928,984
Variance	$ 595,815	$ 505,075	$ (2,250)	$ 1,098,640

POLICE DEPARTMENT	FY2018	FY2019	FY2020	FY2021	FY2022
POLICE STATIONS	1	1	1	1	1
ARRESTS	2,660	2,671	2,568	2,421	1,978
TRAFFIC SUMMONS	3,381	4,831	3,811	3,348	3,577
FIRE DEPARTMENT	**FY2018**	**FY2019**	**FY2020**	**FY2021**	**FY2022**
FIRE STATIONS	2	2	2	2	2
INCIDENT RESPONSES	3,245	3,681	3,089	2,619	3,175
FIRES EXTINGUISHED	67	64	63	43	65
FIRE INSPECTIONS	1,910	1,921	1,571	972	1,687

PUBLIC SAFETY

OPERATIONS		
$	3,286,318	JAIL OPERATIONS
$	316,460	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	459,396	JUVENILE DETENTION HOME
$	172,892	OFFICE ON YOUTH CONTRACT WITH WAYNESBORO
$	132,000	MATERIALS & SUPPLIES FOR POLICE, FIRE, AND EMERGENCY MEDICAL SUPPLIES
$	143,500	TRAINING/PHYSICAL FITNESS FOR POLICE/ DISPATCHERS & FIRE - DUES
$	92,180	UNIFORMS FOR POLICE/FIRE/ DISPATCH
$	241,381	CARE OF ANIMALS & REGIONAL ANIMAL SHELTER
$	105,775	TELEPHONE AND DISPATCH TELEPHONE SERVICES
$	86,500	STATE FIRE PROGRAMS GRANT FUND
$	256,397	MAINTENANCE /REPAIR- RADIOS, E911 DISPATCH EQUIPMENT, BODY CAMERAS /VEHICLES
$	35,700	PROFESSIONAL SERVICES- AUGUSTA MEDICAL SECURITY, EVALUATIONS, MEDICAL DOCTOR LICENSE FOR FIRE DEPARTMENT EMS SERVICES
$	66,665	OFFICE SUPPLIES, POLICE FORMS, PRINTING TICKETS, PHOTOCOPY, POSTAGE, DUES
$	24,000	STATE EMS FOUR FOR LIFE GRANT PROGRAM
$	25,000	SOFTWARE LICENSE FEES
$	8,000	SPECIAL EXPENSES
$	10,500	AUXILIARY POLICE OFFICERS & FIREFIGHTERS
$	5,462,664	SUMMARY TOTAL OF OPERATIONS

CAPITAL		
$	15,000	POLICE COMPUTER EQUIPMENT
$	10,000	SITE IMPROVEMENT
$	750	E911 EQUIPMENT
$	25,750	TOTAL CAPITAL

MRRJA FUNDING	GENERAL FUND	CIP RESERVE	TOTAL FUNDING	CITY % SHARE
FY 2024 BUDGET	$ 3,286,318	$ -	$ 3,286,318	22.80%
FY 2023 BUDGET	$ 3,055,160	$ -	$ 3,055,160	20.90%
FY 2022 BUDGET	$ 2,782,021	$ -	$ 2,782,021	20.20%
FY 2021 BUDGET	$ 2,209,147	$ 207,478	$ 2,416,625	20.00%
FY 2020 BUDGET	$ 1,967,160	$ 175,086	$ 2,142,246	20.17%
FY 2019 BUDGET	$ 1,575,231	$ 100,000	$ 1,675,231	20.68%
FY 2018 ACTUAL	$ 1,556,911	$ -	$ 1,556,911	20.64%
FY 2017 ACTUAL	$ 1,478,880	$ -	$ 1,478,880	20.36%
FY 2016 ACTUAL	$ 1,300,506	$ -	$ 1,300,506	19.90%
FY 2015 ACTUAL	$ 800,000	$ 768,298	$ 1,568,298	32.50%
FY 2014 ACTUAL	$ 700,000	$ 844,171	$ 1,544,171	32.00%
FY 2013 ACTUAL	$ 525,000	$ 1,011,577	$ 1,544,171	32.00%
FY 2012 ACTUAL	$ 525,000	$ 779,269	$ 1,304,269	30.30%

PUBLIC WORKS

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 6,385,690	$ 6,545,554	$ 159,864	2.5%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
ENGINEERING	$ 265,750	$ 312,624	$ 353,785	13.2%
ADMINISTRATION	282,728	302,108	313,299	3.7%
HIGHWAYS, STREETS, SIDEWALKS	3,711,665	3,202,896	3,233,357	1.0%
TRAFFIC ENGINEERING	205,696	335,167	284,945	-15.0%
TRAFFIC SIGNALS/ELECTRONICS	293,390	242,073	318,344	31.5%
BUILDING MAINTENANCE	1,267,658	1,475,192	1,508,619	2.3%
EQUIPMENT MAINTENANCE	507,478	515,630	533,205	3.4%
	$ 6,534,365	$ 6,385,690	$ 6,545,554	2.5%

	Personnel	Operations	Capital	Total
FY 2024	$ 3,370,694	$ 3,154,860	$ 20,000	$ 6,545,554
FY 2023	3,193,030	3,164,410	28,250	6,385,690
Variance	$ 177,664	$ (9,550)	$ (8,250)	$ 159,864

LANE MILES OF STREETS	304.57
TRAFFIC SIGNALS AND FLASHERS	65

HIGHWAYS, STREETS, SIDEWALKS, MAJOR OPERATIONAL EXPENDITURES

$ 1,180,000	STREET PAVING
$ 287,500	ELECTRIC-STREET LIGHTS
$ 177,475	STREET MAINTENANCE MATERIALS, REPAIRS TO STREETS, GUARDRAILS, BRIDGES
$ 144,880	GAS & OIL , TIRES, MAINTENANCE & REPAIR OF VEHICLES/ RADIO MAINTENANCE
$ 157,000	SNOW REMOVAL SUPPLIES-SALT, CHAIN! ste
$ 123,000	MAINTENANCE / REPAIR OF SIDEWALKS & GUARDRAILS
$ 173,850	TRAFFIC MATERIALS FOR PAINTING/ AND MAINTENANCE OF TRAFFIC SIGNALS
$ 161,000	CONTRACT AGREEMENTS-RIGHT OF WAY MAINTENANCE, DISPOSAL SERVICES FOR OILS, PAINTS, RAILROAD MAINTENANCE/ TRAFFIC LANE PAINTING
$ 9,000	SOFTWARE FEES FOR STREET MAINTENANCE REPORTING/VEHICLE DIAGNOSTICS
$ 20,750	TELEPHONE, OFFICE SUPPLIES, POSTAGE, PHOTOCOPY/M&R OFFICE EQUIPMENT
$ 3,000	PROFESSIONAL ENGINEERING SERVICES
$ 38,410	SMALL TOOLS, UNIFORMS, SAFETY EQUIPMENT, TRAINING, DUES
$ 2,475,865	SUMMARY TOTAL FOR STREETS

EQUIPMENT MAINTENANCE

$ 7,470	CONTRACTED VEHICLE/EQUIPMENT MAINTENANCE SERVICES
$ 25,865	MATERIALS & SUPPLIES/TRAINING/TELEPHONE
$ 16,000	VEHICLE SOFTWARE LICENSE FEES
$ 49,335	SUMMARY FOR EQUIPMENT MAINTENANCE

BUILDING MAINTENANCE

$ 305,000	UTILITIES FOR BUILDINGS - ELECTRIC / NATURAL GAS / PROPANE
$ 202,350	MAINTENANCE CONTRACTS FOR BUILDING MECHANICAL SYSTEMS/ELEVATORS
$ 11,990	UNIFORMS, TELEPHONE, TRAINING, AND SUPPLIES
$ 16,550	GAS, TIRES, VEHICLE MAINTENANCE, AND GENERATOR FUEL
$ 83,770	BUILDING SUPPLIES, CLEANING SUPPLIES, SMALL TOOLS, SAFETY EQUIPMENT
$ 10,000	CUSTODIAL SERVICES, PEST CONTROL SERVICES
$ 629,660	SUMMARY TOTAL FOR BUILDING MAINTENANCE

CAPITAL

$ 20,000	SIGNAL BOX
$ 20,000	TOTAL CAPITAL

HEALTH AND WELFARE

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 7,912,638	$ 7,372,608	$ (540,030)	-6.8%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
PUBLIC HEALTH SERVICES	$ 284,218	$ 286,264	$ 298,153	4.2%
VALLEY COMM SERVICES BOARD	193,869	200,334	247,129	23.4%
CHILDREN'S SERVICES ACT	2,303,553	3,150,000	3,000,000	-4.8%
DEPARTMENT OF SOCIAL SERVICES	2,998,282	3,952,949	3,483,304	-11.9%
TAX RELIEF -ELDERLY/DISABLED/VETERANS	196,155	209,000	244,000	16.7%
COMMUNITY WELFARE ASSISTANCE	104,524	114,091	100,022	-12.3%
TOTAL HEALTH AND WELFARE	$ 6,080,601	$ 7,912,638	$ 7,372,608	-6.8%

	Personnel	Operations	Capital	Total
FY 2024	$ -	$ 7,372,608	$ -	$ 7,372,608
FY 2023	-	7,912,638	-	7,912,638
Variance	$ -	$ (540,030)	$ -	$ (540,030)

DEPARTMENT OF SOCIAL SERVICES OPERATIONAL EXPENSES

$ 3,000,000	CHILDREN'S SERVICES ACT
$ 441,000	FOSTER CARE
$ 1,650,000	ADOPTION SUBSIDY
$ 846,650	DEPARTMENT ADMINISTRATIVE EXPENSES
$ 94,500	SPECIAL NEEDS ADOPTION
$ 275,000	AUXILIARY GRANTS
$ 116,400	VIEW PURCHASED SERVICES
$ 59,754	GENERAL RELIEF, ADULT SERVICES
$ 6,483,304	SUMMARY TOTAL FOR DEPARTMENT OF SOCIAL SERVICES

CONTRIBUTIONS TO AGENCIES

$ 298,153	CONTRIBUTION TO THE HEALTH DEPARTMENT
$ 247,129	CONTRIBUTION TO VALLEY COMMUNITY SERVICES BOARD
$ 33,594	CENTRAL SHENENDOAH PLANNING DISTRICT - BRITE
$ 33,312	CAPSAW CONTRIBUTION
$ 7,116	VALLEY CHILDRENS ADVOCACY CENTER
$ 26,000	VALLEY PROGRAM FOR AGING SERVICES
$ 645,304	SUMMARY TOTAL FOR OUTSIDE AGENCIES

TAX RELIEF EXPENSE

$ 132,000	REAL ESTATE TAX RELIEF FOR ELDERLY/HANDICAPPED
$ 112,000	REAL ESTATE TAX RELIEF FOR DISABLED VETERANS
$ 244,000	TOTAL TAX RELIEF

RECREATION, PARKS, LIBRARY AND CULTURAL

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 4,160,736	$ 4,307,141	$ 146,405	3.5%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
RECREATION ADMINISTRATION	$ 1,225,257	$ 1,253,969	$ 1,280,787	2.1%
HORTICULTURE	163,575	210,276	223,139	6.1%
GOLF COURSE	132,014	157,514	156,107	-0.9%
COMMUNITY RECREATION CONTRIBUTIONS	20,000	20,000	20,000	0.0%
PARK MAINTENANCE	968,598	1,273,389	1,279,296	0.5%
CULTURAL CONTRIBUTIONS	15,500	15,500	15,500	0.0%
LIBRARY	1,149,021	1,230,088	1,332,312	8.3%
TOTAL RECR, PARKS, LIBRARY, & CULTURAL	$ 3,673,965	$ 4,160,736	$ 4,307,141	3.5%

	Personnel	Operations	Capital	Total
FY 2024	$ 3,169,138	$ 1,130,503	$ 7,500	$ 4,307,141
FY 2023	2,991,528	1,162,208	7,000	4,160,736
Variance	$ 177,610	$ (31,705)	$ 500	$ 146,405

		FY2022	
482	ACRES OF PARK FACILITIES		
9	PARKS		
8	BASEBALL/SOFTBALL FIELDS	200	# GAMES PLAYED
4	SOCCER/FOOTBALL FIELDS	100	# GAMES PLAYED
1	GYPSY HILL GOLF COURSE	11,005	ROUNDS OF GOLF
1	LAKE TAMS		
1	GYPSY HILL PARK DUCK POND		

RECREATION / LIBRARY REVENUE - CHARGES FOR SERVICES

$ 156,500	HEART AFTERSCHOOL PROGRAM
$ 80,000	SUMMER PLAYGROUND
$ 40,000	LEAGUE SPORTS FOR ADULTS
$ 45,000	SWIMMING POOL
$ 25,750	INSTRUCTIONAL/EDUCATION CLASSES
$ 10,000	TRIPS AND TOURS
$ 6,200	RENTAL OF PROPERTY
$ 9,400	DUCK FOOD SALES
$ 238,000	GOLF FEES AND MEMBERSHIP FEES
$ 6,500	LIBRARY FEES/FINES
$ 617,350	TOTAL RECREATION FEE REVENUE

OPERATIONAL EXPENSES

	CULTURAL CONTRIBUTIONS
$ 20,000	BOYS AND GIRLS CLUB
$ 3,000	STONEWALL BRIGADE BAND
$ 3,000	STAUNTON/AUGUSTA ART CENTER
$ 3,000	SHENANARTS
$ 5,000	WOODROW WILSON PRESIDENTIAL LIBRARY
$ 1,500	BEVERLEY STREET STUDIO
$ 35,500	TOTAL CONTRIBUTIONS

RECREATION, PARKS, LIBRARY AND CULTURAL

OPERATIONAL EXPENSES

$	188,378	BOOKS, MEDIA, PERIODICALS FOR LIBRARY
$	170,500	CONTRACT MAINTENANCE OF PARKS, RECREATION FACILITIES, REPAIRS
$	128,700	MATERIALS /SUPPLIES FOR LIBRARY / RECREATION OFFICE
$	90,700	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES/ PARK MAINTENANCE EQUIPMENT
$	37,800	OFFICE SUPPLIES, POSTAGE, PHOTOCOPY, TELEPHONE, MAINTENANCE OFFICE EQUIPMENT
$	102,400	CONTRACT AGREEMENTS FOR MAINTENANCE OF PARKS/FACILITIES
$	55,100	ADVERTISEMENT AND PRINTING FOR RECREATION/LIBRARY PUBLICATIONS
$	9,000	MATERIALS/SUPPLIES-PARKS, PLAYGROUNDS, BALLFIELDS, SMALL TOOLS, RENTALS
$	4,150	PROFESSIONAL SERVICES
$	22,000	INSTRUCTIONAL CONTRACT AGREEMENTS, ENTERTAINMENT SERVICES
$	39,100	UTILITIES - LIBRARY ELECTRIC AND NATURAL GAS HEAT
$	33,700	CHEMICALS FOR POOL, HORTICULTURE, GROUNDS MAINTENANCE
$	15,000	RECREATION TRIPS
$	50,000	TREE/PLANT PURCHASES/ CARE
$	20,175	PROFESSIONAL ORGANIZATION DUES, TRAINING LIBRARY / RECREATION STAFF
$	20,327	SPECIAL PROGRAMS SUPPLIES- LIBRARY AND RECREATION
$	38,000	SUMMER PLAYGROUND /HEART AFTERSCHOOL PROGRAM /BOOKER T PROGRAM SUPPLIES
$	26,000	SOFTWARE LICENSE FEE
$	18,500	SAFETY EQUIPMENT, UNIFORMS, RENTAL OF EQUIPMENT
$	17,050	CONTRIBUTIONS TO YOUTH SPORTS PROGRAMS- BASEBALL/ SOFTBALL / FOOTBALL
$	5,923	VIRGINIA COOPERATIVE EXTENSION AND FIRST TEE OF SHENANDOAH
$	2,500	DUCK FOOD
$	1,095,003	SUMMARY TOTAL OF OPERATIONS

CAPITAL EXPENSES

$	2,500	GOLF COMPUTER EQUIPMENT
$	5,000	LIBRARY FURNITURE AND FIXTURES
$	7,500	SUMMARY TOTAL OF CAPITAL

COMMUNITY DEVELOPMENT

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 2,802,195	$ 3,004,456	$ 202,261	7.2%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
PLANNING AND DEVELOPMENT	$ 375,551	$ 365,075	$ 574,088	57.3%
COMMUNITY DEVELOPMENT AGENCIES	344,316	359,592	385,250	7.1%
ECONOMIC DEVELOPMENT	888,490	1,383,171	1,272,835	-8.0%
TOURISM OFFICE	421,868	560,651	650,083	16.0%
STAUNTON WELCOME CENTER	36,906	55,758	60,459	8.4%
TROLLEY	73,997	77,948	61,741	-20.8%
TOTAL COMMUNITY DEVELOPMENT	$ 2,141,128	$ 2,802,195	$ 3,004,456	7.2%

	Personnel	Operations	Capital	Total
FY 2024	$ 1,318,979	$ 1,685,477	$ -	$ 3,004,456
FY 2023	1,027,205	1,774,990	-	2,802,195
Variance	$ 291,774	$ (89,513)	$ -	$ 202,261

OPERATIONAL EXPENSES

$ 130,000	VILLAGES DEVELOPMENT AGREEMENT - REAL ESTATE TAX REHAB ABATEMENT
$ 24,500	ENTERPRISE ZONE INCENTIVES / SPECIAL EXPENSES
$ 605,000	FRONTIER CENTER DEVELOPMENT AGREEMENT - REBATE OF TAXES
$ 34,750	PROFESSIONAL SERVICES
$ 281,933	SALES AND MARKETING
$ 49,408	ADVERTISING FOR TOURISM AND ECONOMIC DEVELOPMENT
$ 28,600	DUES, TELEPHONE, OFFICE SUPPLIES, PHOTOCOPY, POSTAGE
$ 9,325	SOFTWARE LICENSE FEES
$ 30,250	PRINTING FOR TOURISM BROCHURES / ECONOMIC DEVELOPMENT BROCHURES/MAPS
$ 17,600	TRAINING /TRAVEL
$ 27,120	MAINTENANCE OF VEHICLE/EQUIPMENT/PROPERTY
$ 1,238,486	SUMMARY TOTAL FOR OPERATIONS

OUTSIDE AGENCY FUNDING:

$ 207,650	SDDA - $62,000 PLUS $145,650 TAX REVENUE
$ 50,390	TROLLEY OPERATIONS
$ 11,351	AFTON EXPRESS
$ 65,533	SHENANDOAH VALLEY AIRPORT
$ 35,000	HISTORIC STAUNTON FOUNDATION
$ 32,067	PLANNING DISTRICT COMMISSION
$ 25,000	REGIONAL TOURISM ADVERTISING
$ 20,000	STAUNTON CREATIVE COMMUNITY FUND
$ 446,991	TOTAL COMMUNITY DEVELOPMENT CONTRIBUTIONS TO OUTSIDE AGENCIES

TRANSFERS TO OTHER FUNDS

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 19,509,652	$ 22,423,857	$ 2,914,205	14.9%

	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
TRANSFERS TO THE:				
EDUCATION FUND	$ 13,630,476	$ 15,065,237	$ 15,970,171	6.0%
DEBT SERVICE SINKING FUND	4,844,415	4,444,415	5,591,903	25.8%
*CITY CIP FUND	7,257,050	-	861,783	#DIV/0!
ENTERPRISE FUNDS	2,357	-	-	#DIV/0!
TOTAL TRANSFERS	$ 25,734,298	$ 19,509,652	$ 22,423,857	14.9%

TRANSFERS TO OTHER FUNDS HIGHLIGHTS:

$	15,970,171	TRANSFER TO THE EDUCATION FUND FOR OPERATIONS
$	5,591,903	TRANSFER TO THE DEBT SERVICE SINKING FUND FOR GENERAL FUND DEBT PAYMENTS
$	861,783	*TRANSFER TO CITY CIP FUND

*Remaining FY2024 CIP will be funded with FY2023 carry over funds.

CAPITAL IMPROVEMENTS FUND-GENERAL GOVERNMENTAL FUNDS

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 12,151,224	$ 861,783	$ (11,289,441)	-92.9%

CIP FUND REVENUE

$	861,783	TRANSFER FROM GENERAL FUND REVENUES FY2024
$	861,783	TOTAL CIP

CAPITAL PROJECTS

$	287,261	UNIONTOWN IMPROVEMENTS RESERVE
$	287,261	WEST END REVITALIZATION RESERVE
$	287,261	LIBRARY IMPROVEMENTS RESERVE
$	861,783	CIP PROJECTS FUNDED FROM FY2024 GENERAL FUND BUDGET

GENERAL GOVERNMENTAL DEBT SERVICE SINKING FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 5,386,569	$ 6,162,277	$ 775,708	14.4%

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	% Change
REVENUES				
TRANSFER FROM THE GENERAL FUND	$ 4,844,415	$ 4,444,415	$ 5,591,903	25.8%
PRIOR YEAR FUND BALANCE	838,899	942,154	570,374	-39.5%
TOTAL REVENUES	$ 5,683,314	$ 5,386,569	$ 6,162,277	14.4%
EXPENDITURES				
DEBT SERVICE	$ 5,683,314	$ 5,386,569	$ 6,162,277	14.4%
TOTAL EXPENDITURES	$ 5,683,314	$ 5,386,569	$ 6,162,277	14.4%

GENERAL FUND DEBT SERVICE	PRINCIPAL AMOUNT OUTSTANDING JULY 1, 2023	FY 2024 PRINCIPAL	FY 2024 INTEREST	TOTAL DEBT PAYMENT
2021 VRA GO Refunding bond	15,425,000	2,285,000	718,128	3,003,128
2019 VPSA STAUNTON HIGH SCHOOL	41,460,000	850,000	1,506,724	2,356,724
2023 JDR COURTHOUSE BOND	-	302,425	500,000	802,425
TOTAL DEBT PAYMENTS	$ 56,885,000	$ 3,135,000	$ 2,224,852	$ 6,162,277

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WATER FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 10,167,501	$ 12,725,117	$ 2,557,616	25.2%

WATER FUND REVENUES	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR WATER SERVICES	$ 3,290,374	$ 3,178,501	$ 3,252,976	2.3%
BULK WATER SALES-ACSA	1,298,672	1,207,500	1,300,000	7.7%
MISCELLANEOUS	40,100	1,000	1,000	0.0%
INTEREST ON INVESTMENTS	(89,112)	3,500	3,500	0.0%
RENTAL OF REAL PROPERTY	94,019	77,000	85,000	10.4%
RECOVERED COSTS	50,738	-	-	#DIV/0!
STATE AND OTHER GRANTS	41,006	2,250,000	3,855,000	71.3%
TRANSFER FROM GENERAL FUND	1,640	-	-	#DIV/0!
APPROPRIATION PRIOR YEAR RESERVES	-	-	4,227,641	#DIV/0!
PROCEEDS FROM DEBT ISSUANCE	-	3,450,000	-	-100.0%
TOTAL WATER FUND	$ 4,727,437	$ 10,167,501	$ 12,725,117	25.2%
EXPENDITURES				
RISK MANAGEMENT	$ 63,810	$ 176,750	$ 91,500	-48.2%
BILLING & COLLECTIONS	382,623	540,105	374,288	-30.7%
WATER PRODUCTION SYSTEM	1,001,257	1,721,320	1,012,410	-41.2%
WATER DISTRIBUTION	1,227,167	6,419,039	9,590,767	49.4%
UTILITY TECHNICAL SERVICES	1,118,726	1,156,645	1,119,492	-3.2%
DEBT SERVICE COSTS	90,743	525,834	945,262	79.8%
TRANSFERS TO OTHER FUNDS	(393,361)	(372,192)	(408,602)	9.8%
TOTAL WATER FUND	$ 3,490,965	$ 10,167,501	$ 12,725,117	25.2%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 2,135,979	$ 783,876	$ 8,860,000	$ 945,262	$ 12,725,117
FY 2023	$ 2,012,429	$ 1,464,238	$ 6,165,000	$ 525,834	10,167,501
Variance	$ 123,550	$ (680,362)	$ 2,695,000	$ 419,428	$ 2,557,616

PUBLIC SERVICES PROVIDED:

WATER TREATMENT PLANT CAPACITY - 8 MILLION GALLONS/DAY / 4.1 MGD AVERAGE PRODUCTION

9,792 ACTIVE CUSTOMERS — AS OF JUNE 30, 2022

184.76 MILES OF WATER MAINS — AS OF JUNE 30, 2022

NO RATE INCREASE FOR FY2024

FY2024 RATE — $3.86/HCF OR $5.16 PER 1,000 GALLONS

FY2023 RATE — $3.86/HCF OR $5.16 PER 1,000 GALLONS

WATER FUND

OPERATIONAL EXPENSES

$	-	DEPRECIATION = NONE THE AMOUNT REQUIRED- $1,027,051
$	407,673	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	196,625	MAINTENANCE/REPAIR WATER LINES /PUMPS/ FACILITIES/WATER METERS
$	317,200	WATER METER REPLACEMENTS
$	218,500	UTILITIES - ELECTRIC / NATURAL GAS HEAT
$	69,500	PROPERTY/LIABILITY/VEHICLE INSURANCE
$	58,000	CHEMICALS FOR WATER TREATMENT
$	34,500	PROFESSIONAL SERVICES
$	53,250	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES
$	16,500	COLLECTION FEES FOR ONLINE DEBIT/CREDIT CARD FEES
$	73,024	PRINTING/MAILING FORMS / OFFICE SUPPLIES FOR UTILITY BILLING
$	34,060	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS, TRAINING
$	54,000	WATERSHED SERVICES / VA DEPT OF HEALTH WATER OPERATIONS FEE
$	29,400	SOFTWARE ANNUAL LICENSE FEES
$	19,100	LAB SERVICES
$	16,319	HEADWATERS SOIL AND CONSERVATION DISTRICT FUNDING
$	2,500	RENTAL OF PROPERTY- RAILROAD CROSSINGS & EQUIPMENT
$	(816,275)	FUND TRANSFERS
$	783,876	SUMMARY TOTAL OF OPERATIONS

WATER FUND CAPITAL

$	5,860,000	WATER STORAGE TANKS
$	3,000,000	WATER LINES
$	8,860,000	TOTAL CAPITAL

DEBT SERVICE

$	945,262	PRINCIPAL, INTEREST, AND RESERVES

SEWER FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 9,865,197	$ 8,601,500	$ (1,263,697)	-12.8%

SEWER FUND REVENUES	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR SEWER SERVICE	$ 3,854,314	$ 3,908,177	$ 3,994,000	2.2%
INTEREST ON INVESTMENTS	(71,712)	2,500	2,500	0.0%
MISCELLANEOUS	107,354	-	-	#DIV/0!
RECOVERED DEBT SERVICE FROM ACSA	34,611	50,000	50,000	0.0%
STATE AND OTHER GRANTS	48,466	3,750,000	4,555,000	21.5%
TRANSFER FROM GENERAL FUND	372	-	-	#DIV/0!
APPROPRIATION PRIOR YEAR RESERVES	-	2,154,520	-	-100.0%
TOTAL SEWER FUND	$ 3,973,405	$ 9,865,197	$ 8,601,500	-12.8%

EXPENDITURES				
RISK MANAGEMENT	$ 1,831	$ 36,220	$ 19,900	-45.1%
BILLING & COLLECTIONS	50,385	12,250	12,250	0.0%
SEWER LINES	792,636	6,529,009	5,367,322	-17.8%
SEWAGE TREATMENT	234,803	230,000	245,000	6.5%
PUMP MAINTENANCE	11,006	19,925	19,925	0.0%
MIDDLE RIVER REGIONAL WWTP	1,839,832	1,534,888	1,486,278	-3.2%
DEBT SERVICE COST	190,599	872,762	868,943	-0.4%
TRANSFERS TO OTHER FUNDS	603,830	630,143	581,882	-7.7%
TOTAL SEWER FUND	$ 3,724,922	$ 9,865,197	$ 8,601,500	-12.8%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 782,635	$ 2,086,302	$ 4,863,620	$ 868,943	$ 8,601,500
FY 2023	$ 736,435	$ 2,687,034	$ 5,568,965	$ 872,763	$ 9,865,197
Variance	$ 46,200	$ (600,732)	$ (705,345)	$ (3,820)	$ (1,263,697)

PUBLIC SERVICES PROVIDED:

(MRRWWTP) MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT CAPACITY - 6.8 MILLION GALLONS PER DAY

CITY OF STAUNTON OWNERSHIP CAPACITY = 4.9 MILLION GALLONS PER DAY

NO RATE INCREASE FOR FY2024

9,369 ACTIVE CUSTOMERS AS OF JUNE 30, 2022

135.13 MILES OF SEWER MAINS AS OF JUNE 30, 2022

SEWER FUND

OPERATIONAL EXPENSES		
$	819,772	OPERATIONS / LAB/ SLUDGE MANAGEMENT- MRRWWTP
$	245,000	SEWAGE TREATMENT COSTS PAID TO AUGUSTA COUNTY SERVICE AUTHORITY
$	10,000	PROFESSIONAL SERVICES - SEWER LINE INSPECTIONS
$	142,984	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	16,900	PROPERTY / LIABILITY/VEHICLE INSURANCES
$	78,375	MAINTENANCE/ REPAIR SUPPLIES- LINES/ PUMP STATIONS/ EQUIPMENT
$	52,000	CONTRACTED MAINTENANCE SERVICES/ UTILITY LINE MAINTENANCE
$	226,013	DEPRECIATION=BUDGETED AT A PARTIAL AMOUNT. FULL AMOUNT IS $1,350,000
$	21,025	GAS & OIL, TIRES, VEH MAINT
$	3,860	SEWER UTILITY BILLING EXPENSES
$	11,625	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS/TRAINING
$	10,000	SOFTWARE ANNUAL LICENSE FEES
$	7,750	ELECTRIC FOR SEWER PUMP STATIONS
$	2,100	RENTAL OF PROPERTY- RAILROAD CROSSINGS
$	438,898	INTER FUND TRANSFER
$	2,086,302	SUMMARY TOTAL FOR OPERATIONS

SEWER FUND CAPITAL		
$	4,705,000	SEWER LINES
$	158,620	MRRWWTP - PLANT MACHINERY
$	4,863,620	TOTAL CAPITAL

DEBT SERVICE PAYMENTS			FINAL MATURITY
$	589,321	2008 MRRWWTP PHASE IIIA	FY2030
$	131,006	2008 MRRWWTP PHASE IIIB	FY2030
$	148,616	2017C VRA REFUNDING OF 2010 BONDS	FY2031
$	868,943	TOTAL DEBT PAYMENTS	

PARKING FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 551,443	$ 449,340	$ (102,103)	-18.5%

PARKING FUND REVENUES	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR SERVICES	$ 295,952	$ 283,200	$ 283,300	0.0%
MISCELLANEOUS	9,044	7,620	5,120	-32.8%
PARKING FINES	24,422	35,000	25,000	-28.6%
APPROPRIATION OF PRIOR YEAR FUNDS	-	225,623	135,920	-39.8%
TOTAL REVENUES	$ 329,418	$ 551,443	$ 449,340	-18.5%
EXPENDITURES				
RISK MANAGEMENT	$ 42,437	$ 47,150	$ 16,150	-65.7%
STREET METERS & METERED LOTS	25,902	98,897	90,355	-8.6%
JOHNSON PARKING GARAGE	232,306	31,908	33,666	5.5%
WHARF PARKING LOT	43,797	38,550	36,095	-6.4%
NEW STREET PARKING GARAGE	172,601	58,119	59,143	1.8%
DEBT SERVICE COST	62,393	178,165	177,656	-0.3%
TRANSFER TO GENERAL FUND	98,654	98,654	36,275	-63.2%
TOTAL EXPENDITURES	$ 678,090	$ 551,443	$ 449,340	-18.5%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 156,814	$ 104,870	$ 10,000	$ 177,656	$ 449,340
FY 2023	138,179	210,099	25,000	178,165	551,443
Variance	$ 18,635	$ (105,229)	$ (15,000)	$ (509)	$ (102,103)

OPERATIONAL EXPENSES

$ 36,275	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$ 9,550	SOFTWARE LICENSE FEES
$ 32,970	ELECTRIC FOR GARAGES
$ 13,750	PROPERTY AND FLOOD INSURANCES
$ 4,545	CONTRACTED MAINTENANCE SERVICES/ PRINT SERVICES/PARKING METER MAIN.
$ 5,700	RENTAL OF PROPERTY -LEWIS STREET
$ 1,455	MATERIALS AND SUPPLIES
$ 625	TELEPHONE
$ 104,870	SUMMARY TOTAL FOR OPERATIONS

CAPTIAL

$ 10,000	SPECIAL EQUIPMENT
$ 10,000	TOTAL CAPITAL

DEBT SERVICE PAYMENTS

$ 177,656	VRA 2018A GENERAL OBLIGATION BONDS FOR GARAGE RENOVATIONS
$ 177,656	TOTAL DEBT

STORMWATER FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 1,913,001	$ 2,702,800	$ 789,799	41.3%

STORMWATER FUND REVENUES		FY 2022 ACTUALS		FY 2023 BUDGET		FY 2024 BUDGET	% Change
CHARGES FOR SERVICES	$	784,683	$	773,900	$	774,500	0.1%
APPROPRIATION OF PRIOR YEAR BALANCE		-		1,138,601		-	-100.0%
TRANSFER FROM GENERAL FUND		94		-		-	#DIV/0!
STATE AND OTHER GRANTS		-		-		1,927,800	#DIV/0!
GENERAL REVENUE		79,758		500		500	0.0%
TOTAL REVENUES	$	864,535	$	1,913,001	$	2,702,800	41.3%
EXPENDITURES							
RISK MANAGEMENT	$	(1,063)	$	18,700	$	18,700	0.0%
STORMWATER ENGINEERING		242,291		247,779		249,697	0.8%
STORMWATER BILLING		15,744		7,525		7,525	0.0%
STORMWATER MAINTENANCE		482,088		486,000		123,881	-74.5%
TRANSFERS TO OTHER FUNDS		202,997		202,997		202,997	0.0%
CAPITAL PROJECTS		72,998		950,000		2,100,000	121.1%
TOTAL EXPENDITURES	$	1,015,055	$	1,913,001	$	2,702,800	41.3%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 193,337	$ 409,463	$ 2,100,000	$ -	$ 2,702,800
FY 2023	$ 190,409	$ 773,092	$ 950,000	$ -	1,913,501
Variance	$ 2,928	$ (363,629)	$ 1,150,000	$ -	$ 789,299

OPERATIONS

$	122,881	DEPRECIATION-BUDGETED AT A PARTIAL AMOUNT-FULL AMOUNT $485,000
$	202,997	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$	60,000	PROFESSIONAL SERVICES FOR ENGINEERING
$	14,960	MATERIALS/SUPPLIES/OFFICE SUPPLIES/ TELEPHONE/ TRAINING/ DUES
$	600	AUTO LIABILITY
$	1,000	LEWIS CREEK ADVISORY COMMITTEE SUPPLIES
$	7,025	SOFTWARE LICENSE FEE FOR UTILITY BILLING
$	409,463	SUMMARY TOTAL FOR OPERATIONS

CAPITAL PROJECTS:

		STORM DRAIN PROJECTS:
$	2,100,000	STORM DRAIN CONSTRUCTION
$	2,100,000	TOTAL

ENVIRONMENTAL FUND

FY 2023 Budget	FY2024 Budget	$ (+/ -)	% Change
$ 4,297,745	$ 4,450,069	$ 152,324	3.5%

ENVIRONMENTAL FUND REVENUES	FY 2022 ACTUALS	FY 2023 BUDGET	FY 2024 BUDGET	% Change
CHARGES FOR SERVICES	$ 3,260,898	$ 3,664,434	$ 3,636,068	-0.8%
GENERAL REVENUE	7,349	35,000	35,000	0.0%
COMMONWEALTH OF VIRGINIA	8,260	10,000	10,000	0.0%
TRANSFER FROM GENERAL FUND	251	-	-	#DIV/0!
APPROPRIATION PRIOR YEAR RESERVES	-	588,311	769,001	30.7%
TOTAL REVENUES	$ 3,276,758	$ 4,297,745	$ 4,450,069	3.5%
EXPENDITURES				
RISK MANAGEMENT	$ 64,638	$ 76,500	$ 62,350	-18.5%
BILLING & COLLECTIONS	30,726	13,900	15,090	8.6%
ENVIRONMENTAL OFFICE	84,459	150,278	175,776	17.0%
STREET CLEANING	244,603	499,117	260,477	-47.8%
REFUSE COLLECTION & DISPOSAL	1,103,133	1,330,578	1,336,051	0.4%
RECYCLING OPERATIONS	233,425	132,089	341,854	158.8%
LITTER CONTROL	8,260	10,000	10,000	0.0%
ASW REGIONAL LANDFILL	716,472	1,340,599	1,499,790	11.9%
LANDFILL CLOSURE COSTS	239,244	58,712	88,464	0.0%
TRANSFERS TO OTHER FUNDS	658,199	685,972	660,217	-3.8%
TOTAL EXPENDITURES	$ 3,383,159	$ 4,297,745	$ 4,450,069	3.5%

	Personnel	Operations	Capital	Debt	Total
FY 2024	$ 1,870,183	$ 1,489,746	$ 1,090,140	$ -	$ 4,450,069
FY 2023	$ 1,508,372	$ 1,619,353	$ 1,170,020	$ -	4,297,745
Variance	$ 361,811	$ (129,607)	$ (79,880)	$ -	$ 152,324

NO RATE INCREASE FOR FY2024	FY2023 RATES	FY2024 RATES	
RESIDENTIAL REFUSE FEE	$ 24.01	$ 24.01	1 DAY/WEEK
LIGHT COMMERCIAL FEE	$ 54.51	$ 54.51	1 DAY/WEEK
HEAVY COMMERCIAL FEE -OUTSIDE CBD	$ 115.32	$ 115.32	1 DAY/WEEK
HEAVY COMMERCIAL FEE - INSIDE CBD	$ 146.52	$ 146.52	5 DAYS/WEEK
SPECIAL UNSCHEDULED PICKUP FEE	$ 120.75	$ 120.75	AS REQUESTED

ENVIRONMENTAL FUND

OPERATIONAL EXPENSES

$	498,114	LANDFILL OPERATIONS
$	41,000	DEPRECIATION-BUDGETED AT A PARTIAL AMOUNT-FULL AMOUNT $405,000
$	282,840	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$	159,850	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	13,350	VEHICLE AND LIABLITY INSURANCES
$	15,000	MOWING/ CLEAN UP OF PRIVATE PROPERTY/HEALTH REGULATIONS/DEMOLITION
$	33,600	RECYCLING CHARGES
$	17,315	MATERIALS/SUPPLIES/OFFICE SUPPLIES/TELEPHONE
$	21,150	UNIFORMS, SAFETY EQUIPMENT, RADIOS, SMALL TOOLS, TRAINING
$	8,250	CONTRACT SERVICES WITH MIDDLE RIVER REGIONAL JAIL FOR INMATE LABOR
$	9,400	SOFTWARE ANNUAL LICENSE FEES
$	10,000	LITTER CONTROL GRANT
$	2,500	ELECTRIC UTILITY
$	377,377	INTER FUND REIMBURSEMENT
$	1,489,746	SUMMARY TOTAL FOR OPERATIONS

ENVIRONMENTAL FUND CAPITAL

$	42,460	RECYCLING REQUIPMENT
$	959,216	REGIONAL LANDFILL CELL DEVELOPMENT/EQUIPMENT
$	88,464	AUG/STN OLD LANDFILL CLOSURE
$	1,090,140	TOTAL ENVIRONMENTAL FUND CAPITAL

REGIONAL LANDFILL % SHARE OF COSTS

	STAUNTON	AUGUSTA	WAYNESBORO
FY2024	19.34%	56.50%	24.16%
FY2023	20.18%	56.06%	23.76%
FY2022	20.41%	57.73%	21.86%
FY2021	20.52%	57.88%	21.60%
FY2020	20.03%	56.75%	23.22%
FY2019	20.06%	56.67%	23.27%
FY2018	20.25%	54.87%	24.88%
FY2017	21.10%	54.93%	23.97%
FY2016	21.29%	54.64%	24.07%
FY2015	21.50%	53.35%	25.15%
FY2014	22.03%	53.14%	24.83%
FY2013	22.56%	51.30%	26.14%
FY2012	23.46%	52.14%	24.40%
FY2011	23.38%	51.82%	24.80%
FY2010	22.09%	51.17%	26.74%
FY2009	22.42%	50.95%	26.63%
FY2008	24.92%	50.52%	24.57%

FY 2024 CAPITAL EQUIPMENT

GENERAL FUND		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
ASSESSOR	$	1,350		OFFICE EQUIPMENT AND FURNITURE	R
REGISTRAR	$	5,000		ELECTION EQUIPMENT - VOTING MACHONE	R
REGISTRAR	$	1,500		ELECTION EQUIPMENT - COMPUTER EQUIPMENT	R
INFORMATION TECHNOLOGY	$	60,000		SERVERS / NETWORK EQUIPMENT	R
INFORMATION TECHNOLOGY			35,750	VEHICLE REPLACEMENTS	R
SHERIFF			42,923	VEHICLE REPLACEMENTS	R
COMMONWEALTH ATTORNEY	$	5,000	-	TECHNOLOGY UPGRADE	R
POLICE DEPARTMENT			248,000	POLICE VEHICLES (4) ANNUAL REPLACEMENT OF FLEET VEHICLES	R
POLICE DEPARTMENT	$	10,000		SAW MAINTENANCE	R
POLICE DEPARTMENT	$	15,000		COMPUTER EQUIPMENT	R
E911	$	750		OFFICE EQUIPMENT AND FURNITURE	R
INSPECTIONS			28,000	VEHICLE REPLACEMENTS	R
TRAFFIC SIGNALS	$	20,000		SIGNAL BOX REPLACEMENT	R
GOLF	$	2,500		COMPUTER EQUIPMENT	R
HORTICULTURE			75,000	DUMP TRUCK	R
HORTICULTURE			68,000	BRUSH CHIPPER	R
HORTICULTURE			2,500	GRAPPLE BUCKET ATTACHMENT	R
HORTICULTURE			2,000	BRUSH RAKE ATTACHMENT	R
PARK MAINTENANCE			5,595	SNOW PLOW REPLACEMENT	R
PARK MAINTENANCE			28,000	VEN TRAC MOWER	R
PARK MAINTENANCE			50,000	TRACTOR	R
PARK MAINTENANCE			17,500	BOOM MOWER	R
PARK MAINTENANCE			6,500	UTILITY CART	N
PARK MAINTENANCE			4,700	MOWER DECK	R
PARK MAINTENANCE			8,950	CONTOUR MOWER	R
PARK MAINTENANCE			50,000	LEAF VAC	R
LIBRARY	$	5,000		FURNITURE REPLACEMENT	R
LIBRARY			27,700	PRIVACY PODS	N
	$	126,100	$ 701,118	GENERAL FUND TOTAL	

FY 2024 CAPITAL EQUIPMENT

		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
WATER FUND					
WATER DISTRIBUTION	$	400,000		WATER LINE UPGRADE PROJECTS	R
WATER PRODUCTION		200,000		FRANKLIN HILL TANK PAINTING	R
WATER PRODUCTION		300,000		SHUTTERLEE MILL TANK PAINTING	R
WATER PRODUCTION		250,000		RICHMOND AVENUE PHASE I DESIGN	R
WATER PRODUCTION		2,350,000		STAUNTON CROSSING WATERLINES	R
WATER PRODUCTION		5,360,000		STAUNTON CROSSING WATER STORAGE TANK	N
	$	8,860,000		TOTAL WATER FUND	
SEWER FUND					
MIDDLE RIVER REGIONAL WASTEWATER PLANT	$	158,620		PLANT MACHINERY REPLACEMENTS:	
				Digester Blower Upgrade	R
				Influent TOC Meter	R
				Equipment Contingency	R
SEWER LINE	$	150,000		COMMERCE ROAD REPLACEMENT PHASE II DESIGN	R
SEWER LINE	$	2,100,000		STAUNTON CROSSING ONSITE SEWER	R
SEWER LINE	$	785,000		STAUNTON CROSSING WASTEWATER PUMP STATION	N
SEWER LINE	$	1,670,000		STAUNTON CROSSING WASTEWATER COLLECTION SYSTEM	N
	$	4,863,620		TOTAL SEWER FUND	
PARKING FUND					
PARKING LOTS	$	10,000		SPECIAL EQUIPMENT	N
	$	10,000		TOTAL PARKING FUND	
ENVIRONMENTAL FUND					
ASW REGIONAL LANDFILL		959,216		PHASE 5 CONSTRUCTION = $4,500,000	R
				PHASE 5 ENGINEERING = $220,000	R
				SITE IMPROVEMENTS = $281,000	R
CITY SHARE = 19.34%- FY2024				WETLAND STREAM MITIGATION = $10,000	R
		42,460		TARP COVER SYSTEMS = $70,000	R
				MINI EXCAVATOR = $150,000	R
AUG/STN LANDFILL		88,464		CLOSURE COSTS FOR OLD LANDFILL = 39.67%	R
	$	1,090,140		TOTAL ENVIRONMENTAL FUND	
STORMWATER FUND					
STORMWATER ENGINEERING		1,200		COMPUTER EQUIPMENT	R
STORMWATER	$	900,000		STREAM RESTORATION/NUTRIENT REMOVAL PROJECT BETWEEN GARLAND AND HICKORY	R
STORMWATER		1,200,000		GYPSY HILL STREAM RESTORATION	R
	$	2,101,200		TOTAL STORMWATER FUND	
TOTAL CITY CAPITAL OUTLAY	$	17,051,060			

UNFUNDED REQUESTS

WAGES AND BENEFITS

FIRE DEPARTMENT	$	(89,016)	11033210-51006	REQUESTED DEPUTY FIRE MARSHAL
FIRE DEPARTMENT	$	(89,016)	11033210-51006	REQUESTED EMERGENCY COORDINATOR
PUBLIC WORKS	$	(44,827)	11044120-51006	UPGRADE PART TIME POSITION TO FULL TIME
LIBRARY	$	(72,744)	11077510-51006	REQUESTED STAFFING ADDITION
REGISTRAR	$	(40,335)	11011410-51006	UPGRADE PART TIME POSITION TO FULL TIME
CLERK OF COURT	$	(40,714)	11022160-51006	UPGRADE PART TIME POSITION TO FULL TIME
PUBLIC SAFETY	$	(133,431)	11011310-58389	HAZARDOUS DUTY VRS MULTIPLIER
GENERAL GOVERNMENT	$	(300,000)	11011310-58389	BUILT IN ATTRITION SAVINGS
	$	(810,083)	TOTAL UNFUNDED PERSONNEL REQUESTS	

OPERATIONS AND CAPITAL

INFORMATION TECHNOLOGY	$	(35,750)	11011510-58316	VEHICLE
SHERIFF	$	(42,923)	11022170-58316	VEHICLE
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
POLICE	$	(62,000)	11033110-58316	1 PATROL PC
E911	$	(65,000)	11033140-55498	EMD SOFTWARE
INSPECTIONS	$	(28,000)	11033410-58316	VEHICLE REPLACEMENT
HORTICULTURE	$	(75,000)	11077120-58316	F550 DUMP TRUCK
HORTICULTURE	$	(68,000)	11077120-58321	BRUSH CHIPPER
HORTICULTURE	$	(2,500)	11077120-58321	GRAPPLE BUCKET ATTACHMENT
HORTICULTURE	$	(2,000)	11077120-58321	BRUSH RAKE
HORTICULTURE	$	(30,000)	11077120-53040	WHARF TREE REPLACEMENT
PARK MAINTENANCE	$	(28,000)	11077210-58321	VEN TRAC MOWER
PARK MAINTENANCE	$	(17,500)	11077210-58321	BOOM MOWER
PARK MAINTENANCE	$	(50,000)	11077210-58321	TRACTOR
PARK MAINTENANCE	$	(4,700)	11077210-58321	MOWER DECK
PARK MAINTENANCE	$	(8,950)	11077210-58321	CONTOUR MOWER
PARK MAINTENANCE	$	(5,595)	11077210-58321	SNOW BLOWER
PARK MAINTENANCE	$	(6,500)	11077210-58321	UTILITY CART
PARK MAINTENANCE	$	(50,000)	11077210-58321	LEAF VAC
LIBRARY	$	(27,700)	11077510-58311	PRIVACY PODS AND FURNITURE
PLANNING	$	(100,000)	11088110-53010	COMPREHENSIVE PLAN
PLANNING	$	(45,000)	11088110-53010	ENTRANCE CORRIDOR OVERLAY DISTRICT ORDIANCE
ECONOMIC DEVELOPMEMT	$	(41,500)	11088150-53010	PROFESSIONAL SERVICES
OUTSIDE AGENCIES	$	(62,334)	MULTIPLE	REDUCED TO CURRENT CONTRIBUTION LEVELS
DEBT SINKING FUND CONTRIBUTIONS	$	(570,374)	11099600-59312	REDUCE TRANSFER TO DEBT FUND
CIP RESERVE CONTRIBUTIONS	$	(1,286,050)	11099600-59339	ELIMINATE GENERAL FUND CONTRIUBTION TO CIP
	$	(2,901,376)	TOTAL UNFUNDED OPERATING REQUESTS	
	$	(3,711,459)	TOTAL ALL UNFUNDED REQUESTS	

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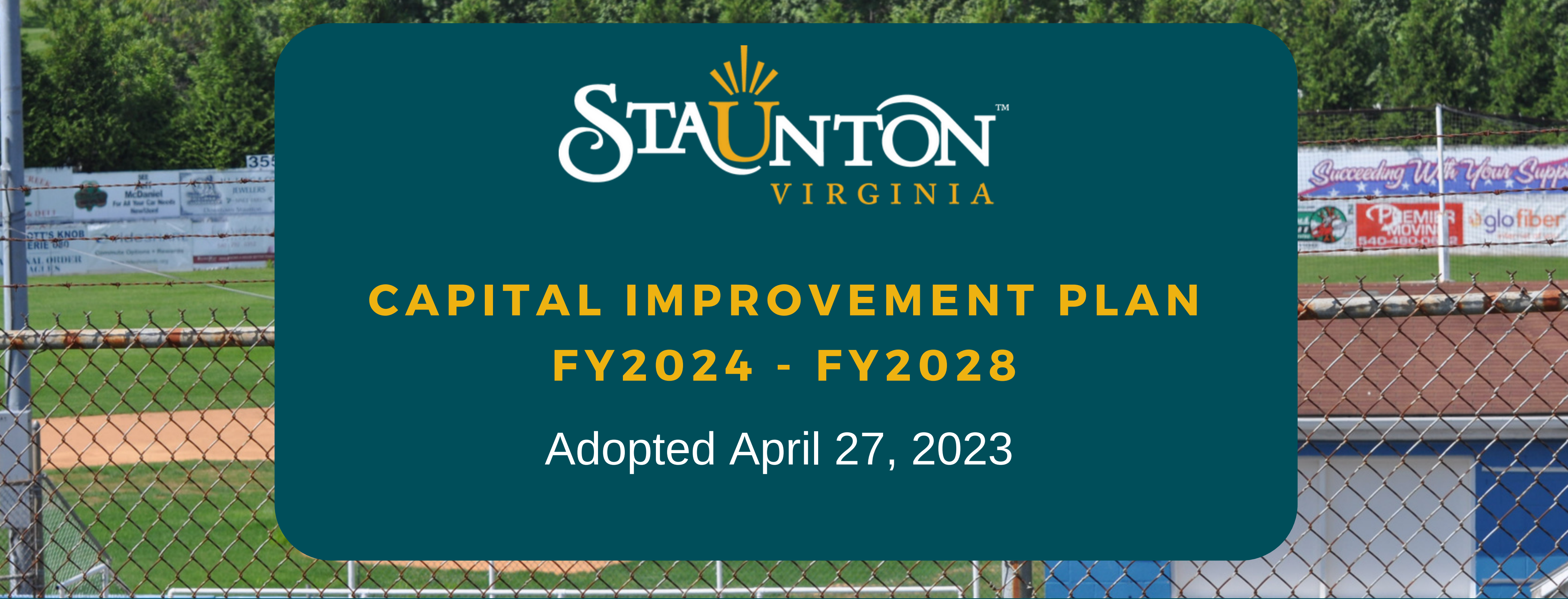
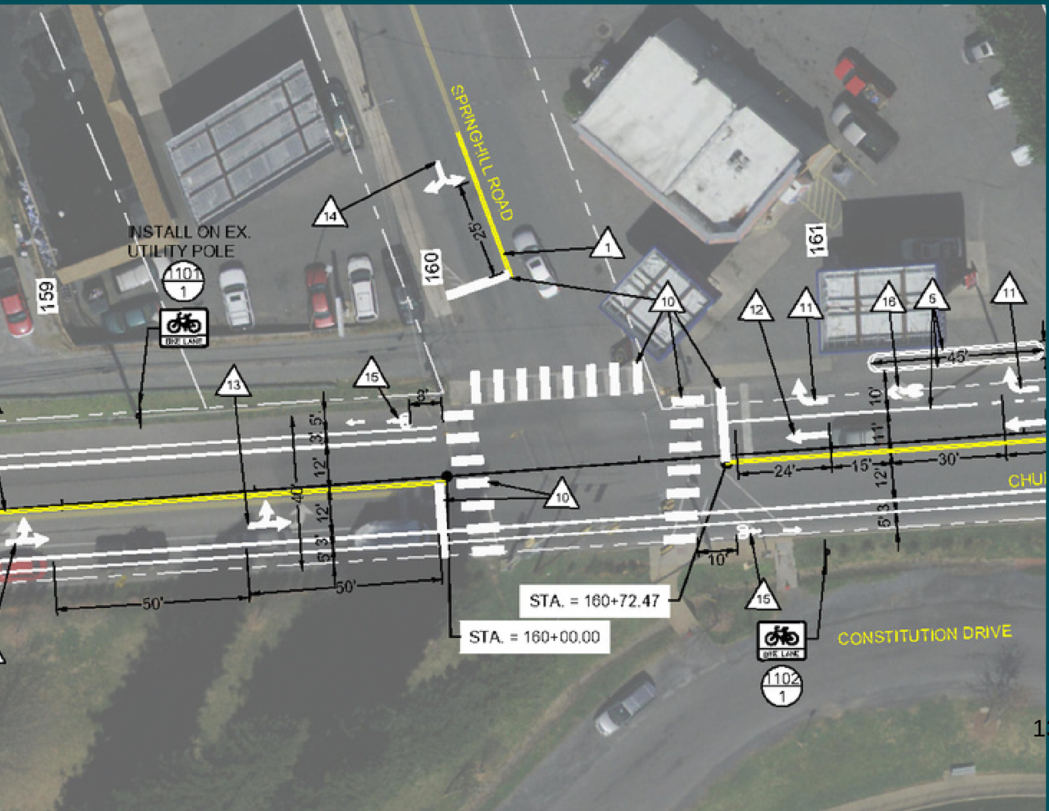


STAUNTON™
VIRGINIA

CAPITAL IMPROVEMENT PLAN
FY2024 - FY2028

Adopted April 27, 2023



CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN
TABLE OF CONTENTS

CITY OF STAUNTON, VIRGINIA

and

STAUNTON CITY SCHOOLS

CAPITAL IMPROVEMENT PLAN

FY 2024 - FY 2028

STAUNTON PLANNING COMMISSION

APPROVAL DATE January 19, 2023

CITY COUNCIL

APPROVAL DATE April 27, 2023

OVERVIEW

The City of Staunton's Capital Improvement Plan (CIP) is a comprehensive five-year plan that identifies the City's capital and infrastructure needs for all City operations to include the General Fund, Education Fund, and all proprietary funds that include the Water Fund, Sewer Fund, Environmental Fund, Parking Fund, and Stormwater Fund. The plan provides for the planning of the acquisition of new physical assets and/or the replacement/repair of existing capital assets. The CIP provides a plan and funding for the renovation of public buildings, school buildings, street repairs/additions, water and sewer lines, recreational facilities, community development projects that promote the economic growth and vitality of the City, and the construction of major new facilities. The adoption of the Capital Improvement Plan by City Council indicates Council's support and commitment for the projects and commitment towards the anticipated funding required to maintain facilities and provide new facilities for the community.

By definition, a capital project is primarily a project to construct/renovate major facilities such as school buildings, office buildings, park facilities, infrastructure needs -water, sewer and other utilities- roads, bridges, major equipment, etc. Capital projects have a useful life to the citizens of at least ten years and are projects that usually require multiple years to complete. These projects, once completed, provide for a quality of life in the City and benefit all citizens in the community.

CAPITAL IMPROVEMENT PLAN REVENUE SOURCES:

Cash transferred from the General Fund Budget from the Adopted Operating Budget

General Fund Unassigned Balance

General Obligation Bonds

State and Federal Grants/Cost Share Agreements

Fund Balance/Reserve Policy, Adopted May 26, 2011

Funds in excess of the Safety Net Reserve, the General Contingency amount, and carry forward appropriations unexpended at fiscal year end, shall be given first consideration for appropriation in the City's Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget.

Any funds in the Education Fund in excess of the annual expenditures for any year ending June 30 shall be given first consideration for appropriation to the Education Fund Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget or approved through the annual budget adoption procedures.

City Council Policy #5, Adopted October 12, 1989

Any budget savings in debt obligation/lease payments shall be transferred to the Capital Improvement Fund for future capital projects and equipment.

CAPITAL IMPROVEMENT PLAN BUDGET POLICY

The City will consider all capital improvements in accordance with the Adopted Capital Improvement Plan.

The City will develop a five-year plan for capital improvements and review and update the plan annually.

The City will determine the least costly and most flexible financing method for all projects requiring debt financing.

The City will coordinate the development of the capital improvement plan budget with the development of the operating budget.

The City will maintain all its assets at a level adequate to protect the City's capital investment in order to minimize future maintenance and replacement costs.

The City will schedule its major equipment acquisitions and/or replacement of major equipment as part of the capital investment plan process.

The City will identify projects and estimated costs and a potential funding source for each project as part of the capital investment plan process.

The City will identify capital projects that require annual budget funds to maintain the capital asset requiring personnel and operational costs, and any debt payments for bond financing.

FINANCIAL MANAGEMENT POLICY

City of Staunton, Virginia

Capital Improvement Plan Policy

Adopted: January 25, 2018

The Capital Improvement Plan—the CIP—is the City's five-year plan for projecting the capital needs of the City. It provides for maintenance and funding of present and future buildings, facilities, major equipment, and infrastructure for the City. The CIP also serves as a planning and programming guide for long-term financial planning, and a plan to promote (i) public and private development for the future community growth, and (ii) effective service delivery to citizens of the City.

The overall strategy of the CIP is to plan for land acquisition, construction and maintenance of public facilities necessary for the safe and efficient provision of public services in accordance with the policies and objectives adopted in the City's Comprehensive Plan. A critical element of a balanced CIP is the provision of funds to both preserve or enhance existing facilities and provide new assets to respond to changing service needs and community growth. The plan is reviewed and revised annually based on priorities, current circumstances, and economic opportunities.

The adoption of the CIP is not a formal financial commitment to any particular project. The CIP serves as a financial planning tool to provide estimated costs for projects, and a schedule for anticipated capital projects and capital financing. The CIP is a key element in planning and controlling the City's future debt service requirements. The CIP includes some projects where needs have been defined, but specific financial resources have not been identified to advance the project to a scheduled completion year.

THE LEGAL BASIS FOR THE CIP

The CIP is prepared pursuant to Virginia Code § 15.2-2239, which provides, in relevant part:

A local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program based on the comprehensive plan of the locality for a period not to exceed the ensuing five years. The commission shall submit the program annually to the governing body, or to the chief administrative officer or other official charged with preparation of the budget for the locality, at such time as it or he shall direct. The capital improvement program shall include the commission's recommendations, and estimates of cost of the facilities and life cycle costs, including any road improvement and any transportation improvement the locality chooses to include in its capital improvement plan and as provided for in the comprehensive plan, and the means of financing them, to be undertaken in the ensuing fiscal year and in a period not to exceed the next four years, as the basis of the capital budget for the locality. In the preparation of its capital budget recommendations, the commission shall consult with the chief administrative officer or other executive head of the government of the locality, the heads of departments and interested citizens and organizations and shall hold such public hearings as it deems necessary.

ANNUAL CAPITAL BUDGET

The Capital Budget appropriates funds for specific facilities, major equipment, infrastructure, and improvements approved in the CIP by City Council through the annual budget process or a budget amendment for all governmental and proprietary funds. The first year included in the CIP reflects the approved annual capital budget funding level. Financial resources for projects in subsequent years in the plan are included for planning purposes only for scheduling and financial planning.

The City funds a portion of the CIP with current revenues in the annual Operating Budget. The long-term goal is to dedicate a minimum of 2.5% of the total current General Fund revenues less General Fund Transfers to Other Funds to finance General Fund capital projects. Other available financial resources include Undesignated Fund Balance, General Obligation Bonds, state and federal grants, and private development contributions, which are appropriated through a budget amendment upon approval of a project.

Proprietary Fund revenues are used to finance Proprietary Fund capital improvement projects. General Fund transfers may be used to finance Proprietary Fund capital projects.

The General Fund Capital Budget is appropriated in the City's multi-year CIP Fund. A financial analysis of the fund shall be conducted quarterly to analyze the status of the funding sources, and to review the project-to-date expenditures. Any project balances shall be re-programmed for other capital projects through a budget amendment process.

THE CIP REVIEW TEAM

A CIP Review Team (CIP Team) is responsible for reviewing capital project requests and providing recommendations annually to the City Manager and Planning Commission. This team is comprised of staff from the Office of the City Manager, the Department of Finance, the Department of Community Development, the Department of Public Works, the Department of Information Technology, the Police Department, the Fire-Rescue Department, the Parks and Recreation Department, and School Board staff from the office of the Director of Operations and the Technology Department. The Chief Financial Officer is responsible for the coordination of the CIP process, including the annual review, presentation to the Planning Commission, and the final adoption of the CIP by City Council.

THE CIP PROCESS

The overall goal of the CIP process is to develop CIP recommendations that:

1. preserve the City's past by investing in the upgrade of assets and infrastructure;

2. protect the present with improvements to City facilities, based on an analysis of costs of repair versus costs of replacement;

3. plan for future facilities and infrastructure that considers the annual cost for new service demands as a result of community growth or facilities and services that provide new or improved quality of life for all citizens; and

4. allow for flexibility to take advantage of economic opportunities that provide for public or private capital investment.

The CIP Team meets in October each year to update existing projects, remove projects, and add new projects. Capital projects are forwarded to the CIP Team by departments responsible for their implementation. In proposing a five-year capital plan, the CIP Team considers the feasibility of all proposed capital projects by evaluating their necessity, priority, location, cost, method of financing, availability of federal and state aid, and the necessary investment in the City's infrastructure. The CIP results from an annual review and a systematic process that advances subsequent years' items each fiscal year.

In December, the CIP is presented to the Planning Commission for review and discussion. A public hearing is held at a subsequent Planning Commission meeting in January to receive public comment. After the public hearing, the Planning Commission makes a recommendation concerning the CIP to City Council.

In January, the CIP, with the Planning Commission's recommendation, is presented to City Council, for additional review and discussion, and eventual consideration by Council.

CRITERIA FOR EVALUATING CAPITAL PROJECTS

The CIP Team uses the evaluation criteria stated below as a guide and assessment tool to determine the immediate, near-term, or long-term timing for scheduling capital projects:

1. The CIP shall execute the goals and objectives of the Comprehensive Plan adopted by City Council.

2. The development of the CIP shall be guided by the principles of lifecycle planning to ensure that long-term maintenance, renewal and replacement requirements are adequately addressed to protect the City's investment and maximize the useful life of facilities.

3. The CIP shall include major equipment and facilities, defined as, all fixed installations constructed and/or maintained with public funds, including buildings and structures, utilities and related improvements that have a useful life greater than 10 years.

4. The CIP shall include the fiscal impact of each project to include the total cost of the project and the annual maintenance and operating costs.

5. The CIP shall support the City's efforts to promote economic vitality and a high quality of life.

6. The CIP shall support the City's efforts to encourage the development of affordable and effective multi-use public facilities, as feasible.

7. The CIP shall be developed to provide facilities that are cost-effective, consistent with appropriate best practice standards, community standards, feasibility, and expectations of useful life.

8. The City shall endeavor to execute the projects as approved and scheduled in the CIP. Value engineering principles shall continue to be applied to appropriate capital projects. Changes in project scope, cost and scheduling shall be subject to close scrutiny.

CRITERIA FOR SCHEDULING CAPITAL PROJECTS

The following criteria shall be considered for purposes of scheduling projects in the CIP:

1. Project Urgency
   a. Is the project required due to state or federal mandates?
   b. Will the project improve unsatisfactory environmental, health and safety conditions?
   c. What are the implications if the project is not built?
   d. Does the project accommodate increases in demand for service?

2. Project Readiness
   a. Are project-related research and planning completed?
   b. Are the appropriate departments prepared to execute the project?

3. Project Phasing
   a. Can the project be phased over multiple fiscal years?
   b. Are funds readily available to finance the project?
   c. Does the project have a net impact on the operating budget?
   d. Does the project preserve previous capital investments or restore a capital facility to adequate operating condition?

4. Planning Questions
   a. Is the project consistent with the Comprehensive Plan?
   b. Can projects of similar use or purpose be co-located at one location?
   c. Does the project increase the efficiency of the service delivery?
   d. What are the number and types of citizens likely to benefit from the project?

CAPITAL IMPROVEMENT PLAN SCHEDULE

October 6, 2022 @ 10:00 AM	CIP Committee meeting, Planning Conference Room
October - December 7, 2022	Staff review and development of the proposed Capital Improvement Plan. All existing projects to be analyzed, estimated costs updated, and new proposed projects prioritized based on City needs or anticipated changes in the City's needs based on population changes, economic changes, infrastructure projects, etc.
November 1, 2022 @ 10:00 AM	CIP Committee meeting, Planning Conference Room
December 5 @ 8:30 AM	CIP Committee meeting, Enterprise Funds only
December 15, 2022	Presentation and introduction of the DRAFT Capital Improvement Plan to the City Planning Commission.
January 9, 2023	Presentation and discussion of the DRAFT School Capital Improvement Plan-School Board work session.
January 12, 2023	Presentation of the DRAFT Capital Improvement Plan to City Council and discussion with Council of any project, funding proposal, priority of any project, changes to the plan.
January 19, 2023	Public hearing and consideration and adoption of the CIP by the Planning Commission.
February 9, 2023	Discussion and continued review with City Council of any project, funding proposal, priority of any project, changes to the plan.
February 13, 2023	Adoption of the School Capital Improvement Plan by the School Board.
April 27, 2023	Adoption of the Capital Improvement Plan by City Council.

CIP COMMITTEE

Jessie Moyers	Chief Financial Officer
Brad Wegner	School Budget Manager
Lyle Hartt	City Engineer
Jeff Johnston	Director of Public Works
Chris Tuttle	Director of Parks & Recreation
Rodney Rhodes	Senior Planner
Jim Williams	Police Chief
Scott Garber	Fire & Rescue Chief
Kurt Plowman	Chief Technology Officer
William Vaughn	Director of Community Development
Leslie Beauregard	City Manager
Earl McCray	Staunton City Schools-Director of Operations
Tom Lundquist	Staunton City Schools-Director of Technology

Chapter 1 – Goals and Objectives

GOALS AND OBJECTIVES

Goals are overarching statements describing the direction that a community wants to go. Goals are general, reflect values of the community, and are visionary to lead to a desired future. Objectives are statements describing how those goals should be reached. Objectives should be measurable and achievable.

Open Space/Environment

Goal: Practice good stewardship of the environmental resources within and surrounding the City by protecting environmentally sensitive areas, preserving open space and natural habitat (including dark skies), minimizing pollution of all kinds, and encouraging sustainability and conservation practices.

Objectives:

- Promote only appropriate uses for open space, floodplains, environmentally sensitive areas, and agricultural-forestal districts.
- Support efforts to preserve Betsy Bell and Mary Gray Mountains by enhancing the use of public areas and exploring the possibility of conservation easements.
- Support development of greenways in and those that connect to the City.
- Encourage the implementation of Mitigation Strategies for the City included in the Central Shenandoah Valley Hazard Mitigation Plan.
- Take a watershed approach to protect water resources, through efforts such as reducing pollution and litter, encouraging stream buffers and restoration of riparian areas, increasing tree canopy, preserving open space, and educating the public.
- Continue implementation of stormwater best management practices.
- Promote energy conservation practices and the potential use of alternative energy sources.

Community Character

Goal: Preserve and capitalize on the rich historical and architectural character of the City by enhancing its physical attractiveness and implementing architecturally appropriate design standards.

Objectives:

- Enhance the physical attractiveness of the City through signage, landscaping and tree plantings, controlling litter, and reducing light pollution through "Dark Sky" techniques such as top and side shields on outdoor lighting.
- Educate citizens, especially property owners, on landscaping, beautification of neighborhoods, proper stormwater management, and the importance of maintaining long-term historic standards.
- Continue support for and cooperative efforts with the Historic Staunton Foundation.
- Support the City's continued compliance with the historic preservation and the historic district overlay ordinances.
- Explore areas in the City for potential designation as historic districts and continue to identify properties of historical or architectural significance, especially pre- and post- WWII neighborhoods.
- Support preservation efforts of Staunton's historic African American communities and identify properties of historical or architectural significance.
- Encourage commercial and retail structures that adjoin residential neighborhoods to utilize consistent or complimentary facades and site features to the surrounding neighborhoods when they are developed, redeveloped, or renovated.

Goal: Minimize degradation of scenic and natural resources.

Objectives:

- Use community friendly lighting policies to minimize light pollution and foster comfortable and safe nighttime environments; use smart outdoor lighting in public installations and educate citizens on appropriate lighting choices.

Planning

Goal: Encourage appropriate new development that is well-planned, compatible, incorporates mixed uses when appropriate, and contributes to the resource base of the City.

Objectives:

- Coordinate planning on corridors to promote quality of life and architectural character.
- Educate the public, development community, local officials and staff on the advantages of smart/good development.
- Encourage "living where you work" through at-home businesses in residential areas and small business owners living in commercial and transitional mixed use zones, especially downtown buildings where businesses are at street level and upper floors are residences.
- Continue funding to complete the adopted Streetscape Plan in the Downtown Business District. Expand the Streetscape planning to include entry corridors immediately adjacent to and leading into the Downtown historic districts.
- Review zoning for the Downtown Business District and the adjoining historic districts for compatibility with the architectural character of the area.
- Review building height allowable under current zoning.
- Document the existing and historical architectural character of the Central Avenue area, adjoining historic districts, and neighborhoods.
- Revise zoning as needed to ensure new construction will relate to and be compatible with the historic architectural building and landscape character, including size, scale, and pattern of development.
- Review and update historic overlay zoning for the historic districts to ensure compatibility with the intent of the adopted design guidelines.
- Review and update Certificate of Appropriateness (COA) procedures and process. Consider consent agenda for minor changes and proposed changes clearly documented and following the adopted guidelines.

Goal: Encourage a demographically diverse and growing population.

Objectives:

- Recruit a mix of young professionals, families, and recent retirees to Staunton.
- Develop incentives for young adults to return to the City after completing college or after starting a family.
- Capitalize on the financial resources and life experiences that new retirees bring to the City.
- Ensure adequate facilities and programs are available to support the City's older citizens and empower them to remain active in the community.

Goal: Actively encourage public and stakeholder participation and input for land use and development decisions.

Objectives:

- Encourage civic, service, and faith-based organizations, as well as neighborhood and community associations and the development community to play key roles in neighborhood revitalization through their participation in neighborhood “visioning” exercises.

Neighborhoods and Housing

Goal: Create walkable neighborhoods with the emphasis on pedestrian access and safety.

Objectives:

- Make rehabilitation and development of a quality pedestrian network including a maintenance and enhancement program for existing sidewalks a key priority for capital project funding and implementation.
- Require appropriately landscaped and sized sidewalks within all new developments and major redevelopments. Retrofit existing neighborhoods with appropriately landscaped and sized sidewalks as funding becomes available.
- Maximize the safety of students utilizing the school “walk zones” and by enabling and encouraging walking to school through such programs as “Safe Routes to School”.

- Complete the pedestrian corridor on Churchville Avenue to connect downtown to Gypsy Hill Park.
- Pursue safety efforts to ensure that neighborhood streets along the pedestrian network are as safe as possible from high speed traffic and crime.
- Integrate new developments into surrounding neighborhoods by connecting with existing roads and discouraging cul-de-sacs and isolating neighborhoods.

Goal: Ensure that Staunton's housing stock is an adequate mix to support the citizenry and the City's tax base.

Objectives:

- Develop a city-wide housing plan to address housing issues such as affordable housing, blighted areas, historic rehabilitation, housing for seniors and the elderly, and housing too concentrated based on income levels.
- Encourage building projects that infill existing neighborhoods.
- Encourage residential development of upper floors of commercial buildings in downtown.
- Promote mixed use development of housing, shops, businesses, and parks.

Rehabilitation and Re-use

Goal: Promote rehabilitation and conservation throughout the City by reuse of existing infrastructure and buildings, revitalization of blighted and vacant properties, and redevelopment in older, high density areas with existing utilities and infrastructure.

Objectives:

- Provide tools and incentives for private rehabilitation of older structures throughout the City such as grants, low-interest loans, revolving loan funds, tax abatement, and technical assistance.
- Emphasize proactive property and structural maintenance and environmental hazard abatement through public education and volunteer support through community and faith-based organizations.
- Review the Rehab Abatement Program to see if there are any helpful revisions that could benefit homeowners.

- Continue applying for funding from state, federal, private, and non-profit programs for neighborhood improvements.
- Revitalize blighted and vacant properties by creating an inventory to evaluate if zoning changes are needed, create a partnership with public safety officials to address crime, require absent landlords to maintain deteriorating properties, and encourage the City Treasurer to auction tax delinquent and abandoned properties.
- Improve flexibility in older neighborhoods and redevelopment areas by examining lot size, set back, and parking requirements.
- Encourage continued redevelopment of commercial brownfield areas.
- Encourage compatible, in-fill development on vacant lots.

Transportation and Parking

Goal: Provide balanced design that includes use of a variety of transportation options including pedestrian, bicycle, vehicle, and public transportation within the City.

Objectives:

- Develop designs that scale roads and intersections compatible to neighborhoods.
- Evaluate the design of any new transportation project for sidewalks, safety, pedestrian and bicycle access, and the impact on existing neighborhoods.
- Develop safe, designated street crossings and ingress/egress points for pedestrians in high-density neighborhoods that adjoin primary destinations such as downtown, parks, and schools to encourage walking.
- Consider options such as traffic calming devices and traffic routing patterns to disperse traffic away from older, established neighborhoods.
- Continue to make Staunton more bike-friendly with a variety of bike infrastructure on streets as they are built, widened, or resurfaced. Link greenways and bike trails.
- Pursue safe pedestrian networks in and between all neighborhoods.

- Continue participation in a regional transit system that offers transportation options to those who cannot, or choose not, to operate motor vehicles. Expand services of the existing system when possible to provide a broader service area within the City.

Goal: Increase the emphasis on use and design for the City's current and future parking facilities.

Objectives:

- Implement resourceful parking strategies that promote calculating parking ratios based upon average use instead of capacity use. Examine ways to maximize utilization of downtown parking lots and garages.
- Maintain incentives for retrofitting hard surface commercial parking areas to landscaped areas.
- Create a safe, user-friendly, landscaped pedestrian network of walkways and crossings between public parking and commercial areas.
- Where appropriate, move parking from the front of public and commercial buildings to the side or rear.

Public Service and Government

Goal: Ensure quality and effective public services that meet the needs of citizens and the business community that is balanced with the City's economic base and resources.

Objectives:

Recreation

- Provide appropriate facilities and programs to adequately meet the recreational needs of the community.
- Continue to support and provide facilities for active and passive recreation activities that provide opportunities for social interaction.
- Work with the local YMCA and similar organizations to provide joint programs and to supplement resources.
- Continue to support the network of parks; small and large.

Public Safety

- Closely monitor personnel and equipment needs of the public safety departments (police, fire, and rescue) to ensure that an optimum level of public safety and protection is maintained for Staunton's citizens, homes, properties, and businesses.
- Continue to promote public safety education and prevention programs for police, fire, and rescue services in schools, neighborhoods, and other settings.
- Develop a volunteer "Crime Watch" or “Neighborhood Watch” program for neighborhoods, parks, public areas, and along the pedestrian network leading to and from destinations.
- Develop a "Fire Watch" program for any areas of the city that border forested and grass lands and have high potential for wildfires.
- Continue support for "closest to call" joint response agreement with Augusta County Fire Department.
- Ensure that the City is prepared in the event of a natural disaster or man- made disaster here or in neighboring regions where it could significantly affect the City or its residents.

Schools

- Support efforts to maintain a quality school system.
- Encourage the continued renovation and upgrade of existing, neighborhood- based schools.
- Encourage more utilization of schools, school grounds, and playgrounds as neighborhood focal points and gathering centers for after hours and community activities when schools are not in session.
- Continue to capitalize on the excellent schools, colleges, and universities in the region to assist with the implementation of planning objectives. Utilize student interns and classes to conduct research; and seek input from professors and students.

Library

- Continue to support regional cooperation between area libraries.
- Support continued maintenance/enhancement of the Library facility and encourage family-friendly programs and services.

Social Services

- Ensure that Staunton maintains its responsibility for the number of social service clients proportionate to its capabilities.

Utilities and Infrastructure

- Encourage extension of water and sewer utilities only where it is planned, and discourage extension of water and sewer utilities into areas where they might promote the development of identified environmentally critical areas.
- Encourage the undergrounding of utilities whenever possible in private and public development, redevelopment and relocation.
- Continue to fund and seek funding for critical stormwater control facilities and flood mitigation activities.
- Encourage the use of smart outdoor lighting when new lighting is installed and transition existing street lighting to smart lighting; follow guidelines of International Dark Sky Association (IDA) and Smart Outdoor Lighting Association (SOLA).
- Continue to require sidewalks and curb and guttering for all new developments and major renovations, but allow for flexibility in design, that maintains the edge of the street and allows for controlled stormwater management.
- Encourage green and sustainable initiatives and integrate emerging technologies that promote use of efficient and renewable energy.

Goal: Ensure that the regulatory and approval processes are clear and facilitate the type of development the City desires.

Objectives:

- Work with stakeholders (including developers, contractors, investors, real estate agents, architects, land surveyors, and bankers) to evaluate the regulatory and approval processes.
- Develop zoning regulations and design goals in a graphic / pictorial format.

Economic Development

Goal: Continue development of a vibrant, active downtown with enhanced business and residential opportunities.

Objectives:

- Continue to support the Staunton Downtown Development Association and its economic development and revitalization efforts.
- Support organizations that expand arts and cultural opportunities for Staunton's residents and visitors.
- Promote outdoor activities in the downtown area such as dining, sales by downtown businesses, festivals, and community gatherings that encourage pedestrian activity and social interaction.
- Encourage the opening of "basic service" businesses including a grocery store, laundry, and pharmacy in downtown.
- Continue to educate businesses on the benefits within enterprise zones.
- Support opportunities to attract visitors downtown who have stopped at Staunton Crossing or Frontier Center.

Goal: Aggressively pursue an economic development program that strengthens and broadens the City's economic base, with an emphasis on living wage opportunities.

Objectives:

- Support the goals of the City's Economic Development Plan, including: short- term priorities such as destination retail, tourism, white collar service businesses, and manufacturing in the industrial parks; long-term priorities such as workforce skill development, development of higher paying jobs, and small business development.

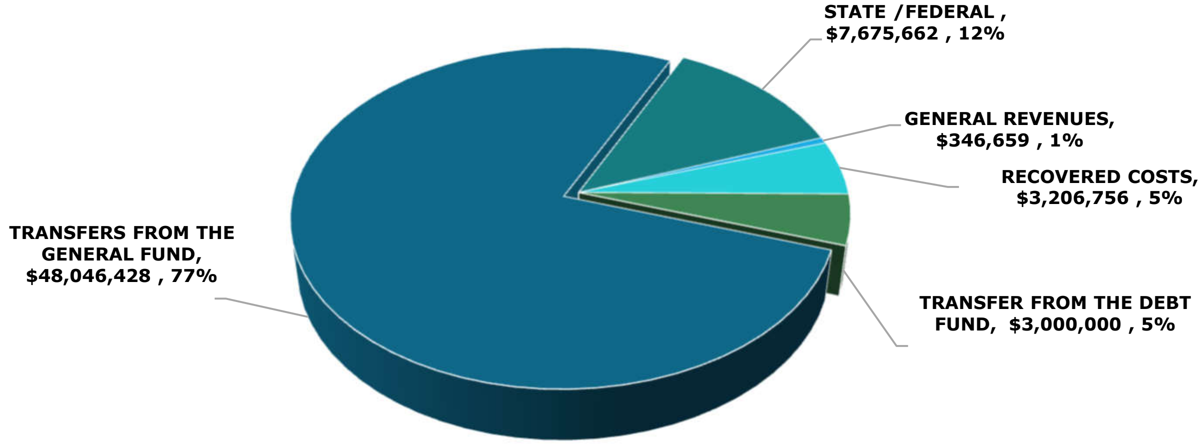
- Promote and fill the Green Hills Industry and Technology Center and the Staunton Crossing.
- Work cooperatively with Augusta County and Waynesboro to achieve joint economic development and tourism goals.
- Continue to support the Central Shenandoah Valley's Comprehensive Economic Development Strategies.
- Actively participate in the Shenandoah Valley Partnership, the Shenandoah Valley Technology Council, the Shenandoah Valley Workforce Development Board, the Central Shenandoah Planning District Commission, and similar organizations that promote the economic health and well-being of Central Shenandoah Valley residents and businesses.
- Support an agricultural processing plant in the area to give farmers a way to market and process farm products locally.
- Encourage medical and educational uses in the downtown area.
- Maintain support for a business incubator located in Staunton.

CITY OF STAUNTON, VIRGINIA
and
STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN

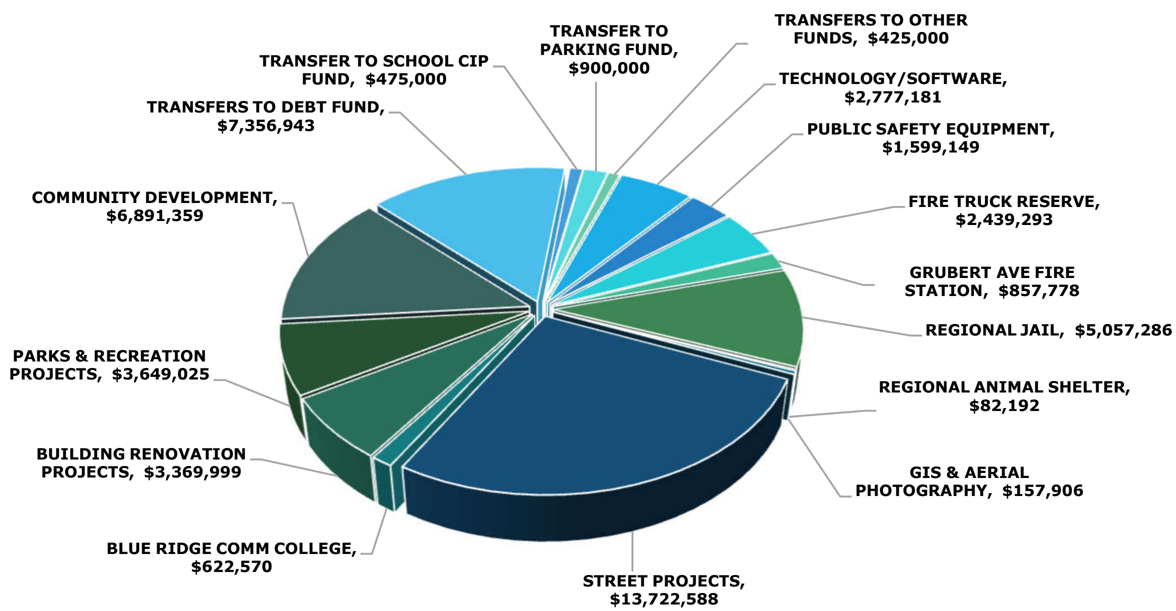
TOTAL CIP PLAN		FY2024	FY2025	FY2026	FY2027	FY2028	PROJECTS NOT SCHEDULED/NOT FUNDED
GENERAL FUND	$ 68,608,790	$ 6,409,357	$ 2,371,050	$ 3,559,121	$ 4,021,632	$ 1,486,050	$ 50,761,580
WATER FUND	$ 25,560,000	$ 8,860,000	$ 2,900,000	$ 450,000	$ 1,050,000	$ 12,300,000	$ -
SEWER FUND	$ 8,805,000	$ 4,705,000	$ 1,100,000	$ 300,000	$ 1,200,000	$ 1,500,000	$ -
STORMWATER FUND	$ 4,570,400	$ 2,170,400	$ 1,400,000	$ 1,000,000	$ -	$ -	$ -
PARKING FUND	$ 2,100,000	$ 150,000	$ 150,000	$ 600,000	$ 600,000	$ 600,000	$ -
STAUNTON CITY SCHOOLS	$ 10,478,576	$ 425,000	$ 8,778,576	$ 425,000	$ 425,000	$ 425,000	$ -
TOTAL CIP PLAN	$ 120,122,766	$ 22,719,757	$ 16,699,626	$ 6,334,121	$ 7,296,632	$ 16,311,050	$ 50,761,580

5 YEAR PLAN= $ 69,361,186

CITY OF STAUNTON GENERAL FUND CIP ACTUAL REVENUES
FY2004 - FY2023
$62,275,505



CITY OF STAUNTON GENERAL FUND CIP ACTUAL EXPENDITURES
FY2004 - FY2023
$50,383,269



CITY OF STAUNTON

GENERAL FUND CIP REVENUES - FINANCIAL UPDATE (November 30, 2022)

FY 2004 - FY2023

	BUDGET	REVENUES TO DATE	BALANCE
CIP GENERAL REVENUE			
INTEREST INCOME	$ 5,314	$ 341,026	$ (335,712)
MISCELLANEOUS REVENUE	4,950	5,633	(683)
RECOVERED COSTS-OPERATIONS	397,148	506,160	(109,012)
APPROPRIATION OF PRIOR YEAR FUND BALANCE	2,268,470	-	2,268,470
TRANSFER FROM DEBT SERVICE FUND	3,000,000	3,000,000	-
TRANSFER FROM THE GENERAL FUND	48,046,428	48,046,428	-
TOTAL GENERAL GOVERNMENT REVENUES	$ 53,722,310	$ 51,899,247	$ 1,823,063
CIP CAPITAL GRANTS AND CONTRIBUTIONS			
RECOVERED COSTS- HEALTH DEPARTMENT BUILDING	$ 24,530	$ 17,840	$ 6,690
MISC STATE-AID VDEP	85,000	-	85,000
MISCELLANEOUS FEDERAL AID	2,107,500	-	2,107,500
TOTAL CIP CAPITAL GRANTS	$ 2,217,030	$ 17,840	$ 2,199,190
PUBLIC WORKS- CAPITAL/NON-CAPITAL GRANTS			
COMMONWEALTH OF VIRGINIA-TRANSPORTATION	$ 2,741,946	$ 2,682,756	$ 59,190
VABF GRANT	$ 431,200	$ 646,800	$ (215,600)
RECOVERED COSTS-MONTGOMERY AVENUE	11,333	11,333	0
RECOVERED COSTS- SEARS HILL BRIDGE	150,168	150,168	0
COMM OF VA- PRIMARY EXTENSION PAVING	1,549,484	1,549,484	0
COMMONWEALTH OF VIRGINIA- MISCELLANEOUS AID	102,273	97,299	4,974
RECOVERED COSTS- COCHRAN PARKWAY	1,883,747	1,860,887	22,860
FEDERAL GOV'T- MISCELLANEOUS	105,931	105,931	(0)
FEDERAL - SAFE ROUTES TO SCHOOL GRANTS	1,100,664	857,741	242,923
STATE/ FEDERAL GOV'T -CENTRAL AVENUE	1,458,912	1,601,655	(142,743)
TOTAL PUBLIC WORKS CAPITAL/NON-CAPITAL GRANTS	$ 9,535,658	$ 9,564,054	$ (28,396)
PARKS & RECREATION NON-CAPITAL GRANTS			
STATE AID-VDOT FUNDS	$ 25,000	$ 24,219	$ 781
STATE AID-MISCELLANEOUS SLAF LAKE TAMS	210,978	210,978	0
TOTAL PARKS & RECREATION GRANTS	$ 235,978	$ 235,197	$ 781
COMMUNITY DEVELOPMENT CAPITAL GRANTS			
COMM OF VA FRONTIER CENTER	$ 100,000	$ 100,000	$ -
COMM OF VA- RR SMITH CENTER FUNDS	459,167	459,167	-
TOTAL COMMUNITY DEVELOPMENT GRANTS	$ 559,167	$ 559,167	$ -
TOTAL CIP FUND REVENUES	**$ 66,270,143**	**$ 62,275,505**	**$ 3,994,638**
	\		

TRANSFERS FROM THE GENERAL FUND	
FISCAL YEAR 2004	$ 545,747
FISCAL YEAR 2005	$ 1,387,431
FISCAL YEAR 2006	$ 2,935,405
FISCAL YEAR 2007	$ 3,047,527
FISCAL YEAR 2008	$ 841,518
FISCAL YEAR 2009	$ 3,033,591
FISCAL YEAR 2010	$ 2,736,358
FISCAL YEAR 2011	$ 3,513,820
FISCAL YEAR 2012	$ 2,210,000
FISCAL YEAR 2013	$ 2,452,004
FISCAL YEAR 2014	$ 3,052,170
FISCAL YEAR 2015	$ 2,557,305
FISCAL YEAR 2016	$ 1,873,392
FISCAL YEAR 2017	$ 1,641,050
FISCAL YEAR 2018	$ 791,050
FISCAL YEAR 2019	$ 3,391,050
FISCAL YEAR 2020	$ 1,785,643
FISCAL YEAR 2021	$ 2,515,000
FISCAL YEAR 2022	$ 7,257,050
TOTAL TRANSFERS FROM THE GENERAL FUND	$ 48,046,428

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2022
FY 2004 - FY2023

	BUDGET	EXPENDITURES	BALANCE
GENERAL GOVERNMENT ADMINISTRATION			
FINANCIAL SOFTWARE	$ 1,332,482	$ 1,326,113	$ 6,369
INFORMATION TECHNOLOGY EQUIPMENT	265,210	262,477	2,733
FIBER LOOP PROJECT	1,188,591	1,188,591	-
TOTAL GENERAL GOVERNMENT ADMINISTRATION	$ 2,786,283	$ 2,777,181	$ 9,102
PUBLIC SAFETY EQUIPMENT/PROJECTS			
E911 TELEPHONE EQUIPMENT	$ 4,042,725	$ 179,431	$ 3,863,294
E911 CALL HANDLING EQUIPMENT	262,262	97,299	164,963
E911 RECORDING EQUIPMENT	150,011	150,011	-
TELEPHONE REPLACEMENT	1,000,000	359,994	640,006
FIRE STATION -GRUBERT AVENUE	857,778	857,778	-
FIRE TRUCK RESERVE	2,004,384	2,439,293	(434,909)
SELF CONTAINED BREATHING APPARATUS	30,000	-	30,000
CARDIAC MONITORS	10,000	-	10,000
RADIO NARROWBAND PROJECT	559,441	565,968	(6,527)
REGIONAL JAIL RESERVE	6,076,286	5,057,286	1,019,000
REGIONAL ANIMAL SHELTER	125,000	82,192	42,808
AUTO EQUIPMENT FOR POLICE	331,000	246,446	84,555
TOTAL PUBLIC SAFETY PROJECTS	$ 15,448,887	$ 10,035,697	$ 5,413,190
ENGINEERING PROJECTS			
ENGINEERING AERIAL PHOTOGRAPHY	$ 141,440	$ 141,440	$ -
GIS SYSTEM	16,466	16,466	-
TOTAL ENGINEERING PROJECTS	$ 157,906	$ 157,906	$ -
STREET PROJECTS			
STREET IMPROVEMENT PROJECTS	$ 1,869,559	$ 1,634,010	$ 235,549
URBAN STREET CONSTRUCTION 2% MATCH RESERVE ACCOUNT	457,185	1,057	456,128
URBAN STREET CONSTR 2% MATCH-CHURCHVILLE AVE	479,293	464,338	14,955
KALORAMA ST PROJECT	109,193	109,193	-
BOWLING STREET BRIDGE	335,592	335,592	-
HAILE STREET BRIDGE	322,955	322,955	-
MONTGOMERY AVENUE ROAD EXTENSION PROJECT	813,729	813,729	-
SEARS HILL BRIDGE COMMUNITY FOUNDATION ACCOUNT	170,875	170,875	-
SAFE ROUTES TO SCHOOL - SHELBURNE/ WARE SCHOOL	100,361	100,361	-
SAFE ROUTES TO SCHOOL- MCSWAIN SCHOOL	353,440	353,440	-
CENTRAL AVENUE STREETSCAPE-FEDERAL PROJECT	2,647,015	2,364,054	282,961
CENTRAL AVENUE STREETSCAPE-CHESAPEAKE BAY GRANT	75,000	75,000	-
NEW SIDEWALKS	800,000	-	800,000
STATE ROUTE 1426 VDOT REVENUE SHARING PROJECT	1,789,303	1,789,303	-
BESSIE WELLER SAFE ROUTE TO SCHOOL GRANT	659,838	495,851	163,987
RICHMOND RD/COCHRAN PARKWAY	2,860,887	2,860,887	-
BRICK SIDEWALK PROJECTS	185,167	85,162	100,005
VDOT PRIMARY EXTENSION PAVING	1,549,475	1,549,475	-

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2022
FY 2004 - FY2023

	BUDGET	EXPENDITURES	BALANCE
MARTIN LUTHER KING JR MEMORIAL SIGN	40,940	40,940	-
PUBLIC WORKS EQUIPMENT RESERVE	400,000	156,366	243,634
RT 11 / COMMERCE ROAD INTERSECTION	50,000	-	50,000
ADAPTIVE TRAFFIC CONTROL	300,000	-	300,000
BEVERLY ST/N COALTER PEDESTRIAN CROSSING	200,000	-	200,000
ADA SIDEWALKS FOR VDOT PAVING PROJECTS	379,066	-	379,066
TOTAL STREET PROJECTS	$ 16,948,873	$ 13,722,589	$ 3,226,284
EDUCATION			
EDUCATION UNDESIGNATED	$ 258,962	$ -	$ 258,962
BLUE RIDGE COMMUNITY COLLEGE	591,786	622,570	(30,784)
STAUNTON HIGH SCHOOL PROJECT	400,000	-	400,000
SCHOOL CONSTRUCTION	2,500,000	-	2,500,000
TOTAL EDUCATION	$ 3,750,748	$ 622,570	$ 3,128,178
BUILDING MAINTENANCE PROJECTS			
CITY HALL ROOF REPLACEMENT	$ 165,306	$ 85,306	$ 80,000
ART CENTER WALL REPAIR	310,481	196,481	114,001
CITY HALL FLOOR REPAIR	66,140	36,140	30,000
ENERGY SAVINGS PROJECT	1,480,181	1,480,181	-
MHP MOLD REMEDIATION	69,200	69,199	1
BUILDING MECHANICAL SYSTEMS	676,981	242,361	434,620
HEALTH DEPARTMENT BUILDING RENOVATIONS	169,841	169,840	1
BOOKER T BUILDING	266,818	262,603	4,215
LIBRARY FACILITY STUDY	40,000	40,000	-
FIRE STATION ROOF REPLACEMENT	845,000	207,715	637,285
PUBLIC SAFETY BUILDING/SCHOOL STORAGE BUILDING	40,000	39,339	661
COCHRAN JUDICIAL CENTER	606,682	256,682	350,000
PUBLIC WORKS BUILDING MAINTENANCE RESERVE	600,000	284,152	315,848
AUTO EQUIPMENT BUILDING MAINTENANCE	175,000	-	175,000
TOTAL PUBLIC WORKS BUILDING PROJECTS	$ 5,511,630	$ 3,369,999	$ 2,141,631
PARKS, RECREATION, CULTURAL			
FOOTBALL STADIUM IMPROVEMENTS	$ 60,578	$ 60,578	$ -
MHP SOCCER FIELDS	166,272	165,878	394
SKATEBOARD PARK	84,275	84,275	-
BOOKER T PLAYGROUND EQUIPMENT	20,209	20,209	-
GHP PLAYGROUND EQUIPMENT	93,402	93,402	-
MHP POOL BATHHOUSE REPAIRS	37,763	37,763	-
GHP QUARTERBACK CLUB RESTROOMS	70,000	70,000	-
MHP PLAYGROUND EQUIPMENT	90,000	90,000	-
GOLF COURSE IRRIGATION PROJECT	635,491	635,490	1
MONTGOMERY HALL PARK FIELD IMPROVEMENT	15,000	15,000	-
LANDSCAPE PLAN	153,069	153,069	-
GYPSY HILL PARK BANDSTAND REPAIRS	30,000	30,000	-

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- November 30, 2022
FY 2004 - FY2023

	BUDGET	EXPENDITURES	BALANCE
FIELDHOUSE PROJECT-FOOTBALL STADIUM	32,606	32,606	-
GHP POOL RENOVATIONS	500,000	492,565	7,435
EQUIPMENT	198,200	198,200	-
LAKE TAMS PROJECT	382,637	382,637	-
LAKE TAMS PROJECT - SLAF	210,978	210,978	-
GHP DUCK POND	76,106	76,106	-
MHP BATHROOM/ POOL	275,000	274,317	683
MOXIE STADIUM LIGHTING	52,055	52,055	-
STATLER BROTHERS TRIBUTE	29,030	29,030	-
GHP FENCE	111,115	71,115	40,000
GREENWAYS PROJECT	600,000	-	600,000
FOOTBALL STADIUM ADA IMPROVEMENTS	100,000	87,682	12,318
GHP RESTROOM REPLACEMENT	350,000	41,869	308,131
GHP TOT PLAYGROUND	75,000	40,000	35,000
TOTAL PARKS, RECREATION, CULTURAL	$ 4,448,786	$ 3,444,824	$ 1,003,963
LIBRARY			
LIBRARY AUTOMATION SYSTEM	$ 204,201	$ 204,201	$ -
COMMUNITY DEVELOPMENT PROJECTS			
RR SMITH CENTER PROJECT	$ 609,167	609,167	$ -
PERFORMING ARTS CENTER	100,000	100,000	-
WOODROW WILSON PRESIDENTIAL LIBRARY	100,000	100,000	-
SHENANARTS	8,333	8,333	-
COUNTY COURTS PROJECT	177,452	108,560	68,892
CORRIDOR OVERLAY INCENTIVES	25,000	1,350	23,650
BIKE & PEDESTRIAN PATH	375,000	15,975	359,025
ECONOMIC DEVELOPMENT RESERVE	1,243,811	1,222,464	21,347
WESTERN STATE HOSPITAL DEVELOPMENT	595,434	595,434	-
STAUNTON CROSSING DEVELOPMENT	3,998,700	3,779,191	219,509
ENTERPRISE ZONE PROGRAM	55,000	21,823	33,177
ENTERPRISE ZONE PROGRAM- CADENCE	175,000	141,011	33,989
ENTERPRISE ZONE PROGRAM- CARDED GRAPHICS	130,521	100,000	30,521
FRONTIER CULTURE GRANT PROJECT	100,000	88,051	11,949
PLANNING & INSPECTION PROJECT	150,000	-	150,000
TOTAL COMMUNITY DEVELOPMENT	$ 7,843,419	$ 6,891,359	$ 952,060
TRANSFERS TO OTHER FUNDS			
TRANSFER TO THE GENERAL FUND -HOTEL DEBT	$ 600,000	$ 600,000	$ -
TRANSFER TO THE TROLLEY FUND -TROLLEY PURCHASE	25,000	25,000	-
TRANSFER TO DEBT SERVICE SINKING FUND	6,756,943	6,756,943	-
TRANSFER TO THE PARKING FUND	900,000	900,000	-
TRANSFER TO BOND CONSTRUCTION	400,000	400,000	-
TRANSFER TO SCHOOL CIP FUND	475,000	475,000	-
TOTAL TRANSERS TO OTHER FUNDS	$ 9,156,943	$ 9,156,943	$ -
CIP PROJECTS RESERVE -UNDESIGNATED PROJECTS	$ 286,460	-	$ 286,460
TOTAL GENERAL FUND CIP EXPENDITURES	**$ 66,544,138**	**$ 50,383,269**	**$ 16,160,867**

Capital Improvement Plan (CIP) Funding Schedule

Project	FY23 Updated	FY24	FY25	FY26	FY27	FY28	TOTAL
		5-Year General Fund CIP					
Fire Truck Reserve	400,000	300,000	350,000	350,000	350,000	350,000	1,700,000
NG911 Call Handling Equipment	160,000						
Fire Department - Self Contained Breathing Apparatus	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Fire Department - Cardiac Monitors	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Police Department HVAC Replacement	135,000						
VDOT Matching Funds	100,000						-
Brick Sidewalks	100,000						-
Sidewalks	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Public Works Equipment Fund	100,000	100,000	100,000	120,000	120,000	120,000	560,000
Public Works Building Fund	100,000	100,000	100,000	120,000	120,000	120,000	560,000
Blue Ridge Community College	41,050	41,050	41,050	41,050	41,050	41,050	205,250
School CIP Reserves	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Shelburne Middle CTE Renovation	2,500,000						
Street Ineligible Streets / City Parking Lots	150,000	100,000	100,000	150,000	150,000	150,000	650,000
Adaptive Traffic Control	140,000	140,000	140,000	140,000	140,000	140,000	700,000
Undesignated	150,000						
Bike & Pedestrian Projects	125,000	125,000	125,000	125,000	125,000	125,000	625,000
Greenways Projects	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Building Maintenance - Pump House @ Gypsy Hill Park		225,000					225,000
West End Revitalization Reserve		287,261					287,261
Uniontown Improvements Reserve		287,261					287,261
Replace CAD/RMS System		100,000	375,000	375,000			850,000
Moxie Stadium Renovation		600,000	600,000	600,000			1,800,000
Replace Core Network Router		200,000					200,000
Dog Park Lights		100,000					100,000
Nutanix Cluster Hardware		150,000					150,000
Core Network Firewall Replacement			100,000				100,000
Montgomery Hall Park Fiber		100,000					100,000
IT Equipment Reserve				100,000	100,000	100,000	300,000
Library Study		65,000					65,000
Library Improvements Reserve		287,261					287,261
Additional GHP Bathroom Funding		90,000					90,000
Montgomery Hall Park Practice Field Lighting		160,000					160,000
Churchville Pedstrian Corridor Improvements - Reserve Funding		725,000					725,000
Churchville Pedstrian Corridor Improvements - VDOT Revenue Sharing		675,000					675,000
High Visibility Crosswalks - VDOT Highway Safety Improvement Program		1,111,524					1,111,524
Staunton Crossing Marketing	107,500						-
ADA compliant pedestrian signals	200,000						-
West Beverley Street New Sidewalk at Morris Mill Road	92,750						
Edgewood Rd Sidewalk N Augusta to N Coalter				1,098,071			1,098,071
N Augusta Sidewalk Lambert to Terry					1,477,371		1,477,371
N Augusta Sidewalk Terry St to Meadowbrook					1,058,211		1,058,211
TOTAL	**$ 4,941,300**	**$ 6,409,357**	**$ 2,371,050**	**$ 3,559,121**	**$ 4,021,632**	**$ 1,486,050**	**$ 17,847,210**
Proposed Funding Source:	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**	**FY28**	**TOTAL**
Annual Budget	-	861,783	1,256,050	1,346,050	1,346,050	1,346,050	6,155,983
FY2022 Budget Amendment	3,170,000						-
FY2023 Budget Amendment	-	850,000	-	-	-	-	850,000
Future Budget Amendments	1,571,050	2,186,050	1,115,000	1,115,000	140,000	140,000	4,696,050
CIP Funded Reserves	-	725,000					725,000
HUD CDBG	92,750	-		-			-
Virginia Department of Transportation Smart Scale Funding	-		-	1,098,071	2,535,582		3,633,653
Virginia Department of Transportation Revenue Sharing	-	675,000	-	-			675,000
Virginia Department of Transportation Highway Safety Improvement		1,111,524					1,111,524
ARPA FUNDS	107,500	-	-	-			-
Total	**$ 4,941,300**	**$ 6,409,357**	**$ 2,371,050**	**$ 3,559,121**	**$ 4,021,632**	**$ 1,486,050**	**$ 17,847,210**
VDOT Administered Projects							-
Staunton Crossing Road Extension	8,781,224						-
Richmond Ave Road Diet/Roundabout				2,245,805			2,245,805
Richmond Ave and Crossing Way Shared Use Path				4,124,210			4,124,210
Commerce Rd and Lewis Creek Greenway				4,256,403			4,256,403
Greenville Ave Road Diet				3,727,694			3,727,694

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2022- 2023 updated

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
GENERAL GOVERNMENT					
POLICE DEPARTMENT HVAC REPLACEMENT	*	BA 2022	Replace 18 ton RTU # 2 and 1 20 ton MultiStack Chiller	$ 135,000	Public Service and Government
PUBLIC SAFETY					
FIRE DEPARTMENT	*	BA 2023	Fire Truck Replacement Reserve	$ 400,000	Public Service and Government
NG911 CALL HANDLING EQUIPMENT	*	BA 2022	Call Handling Equipment in the PSAP (911 Center)	$ 160,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2023	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2023	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
PUBLIC WORKS					
STREETS - CITY MATCHING FUNDS	*	BA 2023	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds	$ 100,000	Transportation and Parking
STREETS	*	BA 2023	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking
STREETS	*	BA 2023	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking
BRICK SIDEWALKS	*	BA 2023	Annual funding source for sidewalk replacement projects to replace concrete sidewalks with brick	$ 100,000	Transportation and Parking
NEW SIDEWALKS	*	BA 2023	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2023	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 100,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 2023	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 100,000	Not Applicable
PEDESTRIAN SIGNALS - COALTER STREET/BEVERLEY STREET	*	BA 2023	Add ADA compliant pedestrian signals (Comp. Plan Item 12g)	$ 200,000	Transportation and Parking
UNDESIGNATED CIP PROVISION	*	BA 2022	Funds to be set aside for Council's discretionary use.	$ 150,000	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2022- 2023 updated

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	BA 2022	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2022	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking
STAUNTON CROSSING MARKETING PLAN	*	ARPA	Develop a marketing plan for the Staunton Crossing property.	$ 107,500	Public Service and Government
WEST BEVERLEY STREET NEW SIDEWALK AT MORRIS MILL ROAD	*	HUD CDBG	Construction of new sidewalk along West Beverley Street from Grubert Ave approximately 600 LF west, including intersection at Morris Mill Rd, to connect existing sidewalk.	$ 92,750	Transportation and Parking
EDUCATION					
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2023	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	Not Applicable
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS	* *	BA 2022/2023	Transfer to City Schools CIP Fund for Parking Lot Repavement/ Shelburne Middle School CTE Renovation$100K (BA2023) / School Warehouse $2.5M (BA 2022)	$ 2,600,000	Public Service and Government
TOTAL FY2023 CIP PLAN				**$ 4,941,300**	

FUNDING SOURCES:

	BA 2023	**FY2023 Budget Amendment from FY2022 Year Fund Balance-Transfer to CIP Fund**	**$ 1,571,050**
	HUD CDBG	**HUD Community Development Block Grant**	**$ 92,750**
	BA 2022	**FY2022 Budget Amendment from FY2021 Year Fund Balance-Transfer to CIP Fund**	**$ 3,170,000**
	ARPA	**American Rescue Plan Act Funding**	**$ 107,500**
		TOTAL FUNDING SOURCES	**$ 4,941,300**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2023- 2024

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	BA 2023	Fire Truck Replacement Reserve	$ 300,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2024	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	BA 2024	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
POLICE DEPARTMENT	*	BA 2024	Replace the CAD/RMS System	$ 100,000	Public Service and Government
PUBLIC WORKS					
STREETS	*	BA 2024	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 100,000	Transportation and Parking
STREETS	*	BA 2024	Adaptive traffic control systems.	$ 140,000	Transportation and Parking
STREETS	*	VDOT VHSIP	Pedestrian Infrastructure Improvement - High Visibility Crosswalks	$ 1,111,524	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	BA 2024	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 100,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	BA 2024	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 100,000	Not Applicable
BUILDING MAINTENANCE- GHP PUMPHOUSE	*	BA 2023	Restore old pumphouse in Gypsy Hill Park.	$ 225,000	Public Service and Government
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	BA 2023	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	BA 2024	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking
PEDESTRIAN CORRIDOR IMPROVEMENTS ON CHURCHVILLE AVE	* *	CIP FUND/VDOT	Complete Churchville Ave Streetscape plan from Albemarle Ave to Thornrose Ave; funded with $725,000 from CIP Reserves and $675,000 from VDOT's Revenue Sharing Program.	$ 1,400,000	Transportation and Parking / Open Space / Environment
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2023	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking
WEST END REVITALIZATION	*	GF 2024	Reserve set aside by city council for future improvements in the West End area.	$ 287,261	Public Service and Government
UNIONTOWN IMPROVEMENTS	*	GF 2024	Reserve set aside by city council for future improvements in the Uniontown area.	$ 287,261	Public Service and Government
RECREATION					
GHP BATHROOMS	*	BA 2024	Additional funding for GHP bathroom renovation	$ 90,000	Public Service and Government
MHP LIGHTING	*	BA 2024	Install lights at the MHP soccer field	$ 160,000	Public Service and Government
DOG PARK LIGHTS	*	BA 2023	Install lights at the Gypsy Hill Dog Park.	$ 100,000	Public Service and Government
MOXIE STADIUM RENOVATION	*	BA 2024	Renovate baseball facilities reserve	$ 600,000	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2023- 2024

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
LIBRARY					
PUBLIC LIBRARY STUDY	*	BA 2024	Reserve set aside by city council for future improvements to the library.	$ 65,000	Public Service and Government
PUBLIC LIBRARY	*	GF 2024	Reserve for future improvements to the library.	$ 287,261	Public Service and Government
INFORMATION TECHNOLOGY					
CORE NETWORK ROUTER REPLACEMENT	*	BA 2024	Replace the current core network router	$ 200,000	Public Service and Government
NUTANIX HARDWARE REPLACEMENT	*	BA 2024	Update the Nutanix Cluster hardware.	$ 150,000	Public Service and Government
MONTGOMERY HALL PARK FIBER	*	BA 2024	Extend fiber optic network at Montgomery Hall Park	$ 100,000	Public Service and Government
EDUCATION					
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2024	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	Not Applicable
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS	*	BA 2024	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology	$ 100,000	Public Service and Government
TOTAL FY2024 CIP PLAN				**$ 6,409,357**	

FUNDING SOURCES:

GF 2024	**General Fund Budget Transfer - FY2024 Budget**	**$ 861,783**
CIP FUND	**Funded from CIP Reserves**	**$ 725,000**
VDOT REV	**VDOT Revenue Sharing**	**$ 675,000**
VDOT VHSIP	**VDOT Virginia Highway Safety Improvement Program**	**$ 1,111,524**
BA 2023	**FY2023 Budget Amendment from FY2022 Year Fund Balance-Transfer to CIP Fund**	**$ 850,000**
BA 2024	**FY2024 Budget Amendment from FY2023 Year Fund Balance-Transfer to CIP Fund**	**$ 2,186,050**
	TOTAL FUNDING SOURCES	**$ 6,409,357**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2024- 2025

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY						
FIRE DEPARTMENT	*	GF 2025	Fire Truck Replacement Reserve		$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2025	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves		$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2025	Cardiac Monitor Replacement Reserves		$ 10,000	Public Service and Government
POLICE DEPARTMENT	*	BA 2025	Replace the CAD/RMS System		$ 375,000	Public Service and Government
PUBLIC WORKS						
STREETS	*	GF 2025	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving		$ 100,000	Transportation and Parking
STREETS	*	BA 2025	Adaptive traffic control systems.		$ 140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2025	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000		$ 100,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2025	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.		$ 100,000	Not Applicable
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	GF 2025	Paved bike and pedestrian paths, landscaping, purchase of properties and easements		$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2025	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks		$ 100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2025	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.		$ 125,000	Transportation and Parking
RECREATION						
MOXIE STADIUM RENOVATION	*	BA 2025	Renovate baseball facilities reserve		$ 600,000	Public Service and Government
INFORMATION TECHNOLOGY						
CORE NETWORK FIREWALL REPLACEMENT	*	GF 2025	Update Firewall		$ 100,000	Public Service and Government

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2024- 2025

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2025	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	Not Applicable
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	GF 2025	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology		$ 100,000	Public Service and Government
TOTAL FY2025 CIP PLAN					**$ 2,371,050**	

FUNDING SOURCES:

	GF 2025	**General Fund Budget Transfer - FY2025 Budget**		**$ 1,256,050**
	BA 2025	**FY2025 Budget Amendment from FY2024 Year Fund Balance-Transfer to CIP Fund**		**$ 1,115,000**
		TOTAL FUNDING SOURCES		**$ 2,371,050**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2025- 2026

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	GF 2026	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government
MIDDLE RIVER REGIONAL JAIL	*	BA 2024	Expansion of the Middle River Regional Jail	$ -	Public Service and Government
FIRE DEPARTMENT	*	GF 2026	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2026	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
POLICE DEPARTMENT	*	BA 2026	Replace the CAD/RMS System	$ 375,000	Public Service and Government
PUBLIC WORKS					
STREETS - CITY MATCHING FUNDS	*	GF 2026	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds	$ -	Transportation and Parking
STREETS	*	GF 2026	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking
STREETS	*	BA 2026	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2026	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2026	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 120,000	Not Applicable
SIDEWALK- EDGEWOOD ROAD - N. COALTER TO NORTH AUGUSTA	*	VDOT PROJECT	Design and construction of new sidewalk and pedestrian access improvements along Edgewood Road. Virginia Department of Transportation SmartScale, locally administered, UPC 115135.	$ 1,098,071	Transportation and Parking
INFORMATIONAL TECHNOLOGY					
ANNUAL IT RESERVE	*	GF 2026	Funding for annual reserve for informational technology.	$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	GF 2026	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2026	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2026	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2025- 2026

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
RECREATION						
MOXIE STADIUM RENOVATION	*	BA 2026	Renovate baseball facilities reserve		$ 600,000	Public Service and Government
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2026	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	GF 2026	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology		$ 100,000	Public Service and Government
TOTAL FY2026 CIP PLAN					**$ 3,559,121**	

FUNDING SOURCES:

	GF 2026	**General Fund Budget Transfer - FY2026 Budget**		**$ 1,346,050**
	VDOT GRANT	**VDOT Participation - Six Year Plan**		**$ 1,098,071**
	BA 2026	**Proposed FY2026 Budget Amendment from FY2025 Year Fund Balance-Transfer to CIP Fund**		**$ 1,115,000**
		TOTAL FUNDING SOURCES		**$ 3,559,121**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2026- 2027

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	GF 2027	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2027	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2027	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
PUBLIC WORKS					
STREETS	*	GF 2027	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking
STREETS	*	BA 2027	Adaptive traffic control systems.	$ 140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2027	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2027	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 120,000	Not Applicable
SIDEWALK- NORTH AUGUSTA - LAMBERT TO TERRY	*	VDOT PROJECT	Design and construction of new sidewalk and pedestrian access improvements along North Augusta Street from Lambert Street to Terry Street. Virginia Department of Transportation SmartScale, locally adiministered. UPC 115137.	$ 1,477,371	Transportation and Parking
SIDEWALK- NORTH AUGUSTA - TERRY TO MEADOWBROOK	*	VDOT PROJECT	Design and construction of new sidewalk and pedestrian access improvements along North Augusta Street from Terry Street to Meadowbrook Road. Virginia Department of Transportation Smart Scale, locally administered, UPC 115140.	$ 1,058,211	Transportation and Parking
INFORMATIONAL TECHNOLOGY					
ANNUAL IT RESERVE	*	GF 2027	Funding for annual reserve for informational technology.	$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	GF 2027	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2027	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2027	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking
EDUCATION					
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2027	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	NA

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2026- 2027

DEPARTMENT	PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS *	GF 2027	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology		$ 100,000	Public Service and Government
TOTAL FY2027 CIP PLAN				**$ 4,021,632**	

FUNDING SOURCES:

	GF 2027	**General Fund Budget Transfer - FY2027 Budget**		**$ 1,346,050**
	VDOT GRANT	**VDOT Participation - Six Year Plan**		**$ 2,535,582**
	BA 2027	**Proposed FY2027 Budget Amendment from FY2026 Year Fund Balance-Transfer to CIP Fund**		**$ 140,000**
		TOTAL FUNDING SOURCES		**$ 4,021,632**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2027- 2028

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES
PUBLIC SAFETY					
FIRE DEPARTMENT	*	GF 2028	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2028	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government
FIRE DEPARTMENT	*	GF 2028	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government
PUBLIC WORKS					
STREETS	*	GF 2028	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking
STREETS	*	BA 2028	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking
PUBLIC WORKS EQUIPMENT FUND	*	GF 2028	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 120,000	Not Applicable
PUBLIC WORKS BUILDING FUND	*	GF 2028	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 120,000	Not Applicable
INFORMATIONAL TECHNOLOGY					
ANNUAL IT RESERVE	*	GF 2028	Funding for annual reserve for informational technology.	$ 100,000	Transportation and Parking / Open Space / Environment
COMMUNITY DEVELOPMENT					
GREENWAYS PROJECT	*	GF 2028	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment
NEW SIDEWALKS	*	GF 2028	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	GF 2028	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking
EDUCATION					
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2028	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	NA
EDUCATION-STAUNTON CITY SCHOOLS					
BUILDING MAINTENANCE REPAIRS	*	GF 2028	Transfer to City Schools CIP Fund for Building Maintenance Repairs-Roofs, HVAC systems, Technology	$ 100,000	Public Service and Government
TOTAL FY2028 CIP PLAN				**$ 1,486,050**	

FUNDING SOURCES:

GF 2028	**General Fund Budget Transfer - FY2028 Budget**	**$ 1,346,050**
BA 2028	**Proposed FY2028 Budget Amendment from FY2027 Year Fund Balance-Transfer to CIP Fund**	**$ 140,000**
	TOTAL FUNDING SOURCES	**$ 1,486,050**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND

Projects Not Scheduled In The Five-Year Plan (NS/NF)

PROJECT	PROJECT DESCRIPTION	PROJECT ESTIMATE
PUBLIC SAFETY	Renovation of building to re-locate the Police Department to another site.	$ 10,000,000
FIRE APPARATUS REPLACEMENT	Replace two Fire Pumpers	$ 1,900,000
FRONTIER DRIVE IMPROVEMENTS	Upgrade the current road cross-section from Richmond Ave to the City limit. Appropriate travel and turn lanes, curbs, and gutters, sidewalks, and necessary pavement markings.	$ 10,375,000
STREETSCAPE - MIDDLEBROOK AVENUE FROM RAILROAD BRIDGE TO AUGUSTA STREET	Middlebrook Avenue Streetscape - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $2,534,700.	$ 2,534,700
STREETSCAPE - FREDERICK STREET FROM COALTER STREET TO LEWIS STREET	Frederick Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 3,825,480
STREETSCAPE - NEW STREET FROM BEVERLEY STREET TO FREDERICK STREET	New Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 150,000
STREETSCAPE - COALTER STREET FROM GREENVILLE AVENUE TO FREDERICK STREET	Coalter Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 2,903,190
STREETSCAPE - CENTRAL AVENUE FROM JOHNSON STREET TO FREDERICK STREET	Central Avenue - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 1,554,900
STREETSCAPE - NORTH AUGUSTA STREET FROM FREDERICK STREET TO CHURCHVILLE AVE	North Augusta Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 4,066,170
STREETSCAPE - LEWIS STREET FROM FREDERICK STREET TO MIDDLEBROOK AVE	Lewis Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 2,676,040
STREETSCAPE - LEWIS STREET FROM FREDERICK STREET TO CHURCHVILLE AVE	Lewis Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 4,792,180
STREETSCAPE - JOHNSON STREET FROM SOUTH AUGUSTA STREET TO LEWIS STREET	Johnson Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements.	$ 1,483,920
TOTAL		**$ 50,761,580**

SUMMARY OF VIRGINIA DEPARTMENT OF TRANSPORTATION (VDOT) SIX YEAR PLAN - STAUNTON VIRGINIA

FOR INFORMATIONAL PURPOSES ONLY - PROJECTS ADMINISTERED BY VDOT

	Richmond Ave Road Diet / Roundabout UPC 111051	Staunton Crossing St. Extension UPC 111048	Richmond Avenue and Crossing Way Shared Use Path UPC 119651	Commerce Road and Lewis Creek Greenway UPC 119657	Greenville Avenue Road Diet UPC 119656
Estimated Cost	$ 2,245,805	$ 8,987,700	$ 4,124,210	$ 4,256,403	$ 3,727,694
Start Development	10-Feb-2022	3-Aug-2017	17-Oct-2021	15-Oct-2021	20-Oct-2021
Determine Requirements	9-Dec-2022	22-Mar-2019	30-Jun-2023	30-Jun-2023	30-Jun-2023
Obtain Permits	17-Jun-2025	20-Oct-2021	13-Jun-2025	13-Jun-2025	13-Jun-2025
Start Right of Way Purchases	5-Dec-2024	-	25-Nov-2024	25-Nov-2024	25-Nov-2024
Complete Right of Way Purchases	21-May-2025	-	14-May-2025	14-May-2025	14-May-2025
Solicit Bids	9-Sep-2025	26-Apr-2022	9-Sep-2025	9-Sep-2025	9-Sep-2025
Begin Delivery	27-Nov-2025	17-Aug-2022	2-Dec-2025	2-Dec-2025	2-Dec-2025

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
CIP / STORMWATER FUND/ENVIRONMENTAL

ARPA APPENDIX - CIP FUNDED WITH AMERCIAN RESCUE PLAN ACT FUNDS

PROJECT DESCRIPTION	FUND	PROJECT DESCRIPTION	YEAR APPROPRIATED	PROJECT ESTIMATE
MONTGOMERY HALL PARK PAVING	CIP	Repave road and two parking lots at Montgomery Hall Park.	FY2023	$ 480,000
MONTGOMERY HALL PARK BATHROOMS	CIP	Update Montgomery Hall Park bathrooms.	FY2023	$ 300,000
GHP AND MHP POOL CLUBHOUSE REFRESH	CIP	Refresh and update the clubhouse at Gypsy Hill Park and Montgomery Hall Park pools.	FY2023	$ 400,000
MOXIE STADIUM RENOVATION DESIGN	CIP	Design renovation of Moxie Baseball stadium to include stadium seating, dugouts, bullpen and playing field.	FY2023	$ 200,000
LIBRARY ROOF REPLACMENT	CIP	Replace leaking roof of the Staunton Public Library.	FY2023	$ 375,000
FIRE APPARATUS REPLACEMENT	CIP	Replace 2000 model Pumper	FY2023	$ 1,000,000
FIRE APPARATUS REPLACEMENT	CIP	Replace 2008 model Pumper	FY2023	$ 1,000,000
PUBLIC WORKS DUMP TRUCKS	CIP	Repalce two of the four needed dump trucks at Public Works.	FY2023	$ 300,000
REGIONAL ANIMAL SHELTER	CIP	Staunton's share of the animal shelter design and renovation.	FY2023	$ 776,000
EMERGENCY COMMUNICATIONS	CIP	Regional radio project	FY2022	$ 2,000,000
BUILDING SECURITY IMPROVEMENTS	CIP	Funds to enhance building security at various Staunton public facilities to include cameras, badges, and door locks.	FY2023	$ 400,000

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
CIP / STORMWATER FUND/ENVIRONMENTAL

ARPA APPENDIX - CIP FUNDED WITH AMERCIAN RESCUE PLAN ACT FUNDS				
PROJECT DESCRIPTION	**FUND**	**PROJECT DESCRIPTION**	**YEAR APPROPRIATED**	**PROJECT ESTIMATE**
JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT	CIP	Expenses related to separating out Staunton's JDR Courts from the current Augusta County court facilities.	FY2023	$ 2,277,326
RECYCLING CENTER	EF	Relocate Staunton's central recycling collection center.	FY2023	$ 115,000
REFUSE STANDARDIZATION	EF	Purchase, registration, and distribution of standard refuse collection bins. Procurement of mechanical tippers for refuse trucks.	FY2023	$ 850,000
TUNNEL INVESTIGATION	EF	Investigate tunnel and perform minor repairs if deemed necessary.	FY2023	$ 650,000
TMDL PERMIT MANDATE IMPROVEMENT PROJECT- PEYTON CREEK (GYPSY HILL) STREAM RESTORATION	SF	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Project includes restoring approximately 1,200 LF of Peyton Creek in Gypsy Hill Park to include flood benches and daylighting of Peyton Creek with walking trail and signage detailing the impact of TMDL pollutant reduction via the stream restoration project	FY2023	$ 1,200,000
TOTAL				**$ 12,323,326**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

WATER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024				
FRANKLIN HILL TANK PAINTING	FY2024	WF BUDGET	Repaint exterior and interior of Franklin Hill Water Storage Tank and associated maintenance.	$ 200,000
SHUTTERLEE MILL TANK PAINTING	FY2024	WF BUDGET	Repaint exterior and interior of Shutterlee Mill Water Storage Tank and associated maintenance.	$ 300,000
WATER LINES	FY2024	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
DESIGN OF PHASE I RICHMOND AVE WATERLINE REPLACEMENT	FY2024	WF BUDGET	Design of replacement of approximately 3,200 LF of existing aged 10", 8", and 6" water line along Richmond Avenue and Greenville Avenue in the area of the Richmond Avenue Road Diet & Roundabout project.	$ 250,000
STAUNTON CROSSING WATERLINE	FY2024	Contingent on State Grant Award	Installation and extension of 6,700 linear feet of 16" waterline and associated apparatus.	$ 2,350,000
STAUNTON CROSSING WATER STORAGE TANK	FY2024	Contingent on State Grant Award	1,000,000 gallon capacity composite style elevated water storage tank, site work, access road.	$ 5,360,000
			TOTAL WATER PROJECTS FY2024	**$ 8,860,000**
FY2025				
WATER LINES	FY2025	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
CONSTRUCTION OF PHASE I RICHMOND AVE WATERLINE REPLACEMENT	FY2025	WF BUDGET	Construction of replacement of approximately 3,200 LF of existing aged 10", 8", and 6" water line along Richmond Avenue and Greenville Avenue in the area of the Richmond Avenue Road Diet & Roundabout project.	$ 2,500,000
			TOTAL WATER PROJECTS FY2025	**$ 2,900,000**
FY2026				
WATER LINES	FY2026	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
			TOTAL WATER PROJECTS FY2026	**$ 450,000**
FY2027				
WATER LINES	FY2027	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
DESIGN OF PHASE II RICHMOND AVE WATERLINE REPLACEMENT	FY2027	BOND FUNDS	Design of replacement of approximately 6,400 LF of existing aged 10" and 6" water line along Richmond Avenue.	$ 600,000
			TOTAL WATER PROJECTS FY2027	**$ 1,050,000**
FY2028				
WATER LINES	FY2028	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 450,000
CONSTRUCTION OF PHASE II RICHMOND AVE WATERLINE REPLACEMENT	FY2028	BOND FUNDS	Construction of replacement of approximately 6,400 LF of existing aged 10" and 6" water line along Richmond Avenue.	$ 10,000,000
DESIGN NORTH RIVER TUNNEL REPAIR/REPLACE	FY2028	UNDETERMINED	Design phase only for the repair of the North River pipeline and replacement of 7,000 linear feet of 16" pipe.	$ 550,000
DESIGN NORTH RIVER PIPELINE REPAIR/REPLACEMENT	FY2028	UNDETERMINED	Design phase only for the replacement or repair of 61,000 linear feet (over 11.5 miles) of 16" pipe.	$ 1,300,000
			TOTAL WATER PROJECTS FY2028	**$ 12,300,000**
TOTAL WATER FUND CIP			**FY2024-FY2028 CIP**	**$ 25,560,000**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
SEWER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description	Project Estimate
FY2024				
DESIGN OF COMMERCE ROAD SEWER LINE - PHASE II	FY2024	SF BUDGET	Design of upgrade of approximately 1,500 LF of gravity sanitary sewer line, from end of Kalorama Street to upstream of Greenville Avenues intersection.	$ 150,000
STAUNTON CROSSING ONSITE SEWER LINE	FY2024	Contingent on State Grant Award	Construction of approximately 3,600 LF of gravity sewer line and 4,100 LF of force main.	$ 2,100,000
STAUNTON CROSSING ONSITE WASTEWATER PUMP STATION	FY2024	Contingent on State Grant Award	Wastewater pump station, including site, controls, and access road.	$ 785,000
STAUNTON CROSSING OFFSITE WASTEWATER COLLECTION SYSTEM	FY2024	Contingent on State Grant Award	Construction of upgrade of approximately 5,600 LF of gravity sanitary sewer line, downstream of the Staunton Crossing Development to the Lewis Creek Main Interceptor.	$ 1,670,000
			TOTAL SEWER PROJECTS FY2024	**$ 4,705,000**
FY2025				
CONSTRUCTION OF COMMERCE ROAD SEWER LINE - PHASE II	FY2025	SF BUDGET	Construction of upgrade of approximately 1,500 LF of gravity sanitary sewer line, from end of Kalorama Street to upstream of Greenville Avenue/Commerce Road intersection.	$ 950,000
LEWIS CREEK SANITARY SEWER DOWNTOWN - PER	FY2025	SF BUDGET	Preliminary Engineering Report (PER) to re-evaluate options for replacing the current Lewis Creek sewer main (formerly Commerce Road Sewer Phases III & IV) from Phase II (just upstream of Greenville Ave/Commerce Rd intersection) to the Wharf.	$ 150,000
			TOTAL SEWER PROJECTS FY2025	**$ 1,100,000**
FY2026				
LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE III & IV DESIGN	FY2026	SF BUDGET	Design of replacement of approximately 1700 LF of Lewis Creek sanitary sewer line from Phase II (just upstream of Greenville Ave intersection) to the Wharf.	$ 300,000
			TOTAL SEWER PROJECTS FY2026	**$ 300,000**
FY2027				
LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE III CONSTRUCTION	FY2027	SF BUDGET	Construction of replacement of approximately 900 LF of Lewis Creek sanitary sewer line from Phase II (just upstream of Greenville Ave/Commerce Rd intersection) to New Street.	$ 1,200,000
			TOTAL SEWER PROJECTS FY2027	**$ 1,200,000**
FY2028				
LEWIS CREEK SANITARY SEWER DOWNTOWN - PHASE IV CONSTRUCTION	FY2028	SF BUDGET	Construction of replacement of approximately 800 LF of Lewis Creek sanitary sewer line from Phase III (New Street) to the Wharf, and reconnecting/rerouting tributary sewer mains as needed.	$1,500,000
			TOTAL SEWER PROJECTS FY2028	**$ 1,500,000**
TOTAL SEWER FUND CIP			**FY2024-FY2028 CIP**	**$ 8,805,000**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
PARKING FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description		Project Estimate
FY2024					
JOHNSON STREET PARKING GARAGE	FY2024	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	150,000
			FY2024 TOTAL PARKING FUND PROJECTS	**$**	**150,000**
FY2025					
JOHNSON STREET PARKING GARAGE	FY2025	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	150,000
			FY2025 TOTAL PARKING FUND PROJECTS	**$**	**150,000**
FY2026					
WHARF PARKING LOT	FY2026	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	300,000
NEW STREET PARKING GARAGE	FY2026	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	300,000
			FY2026 TOTAL PARKING FUND PROJECTS	**$**	**600,000**
FY2027					
WHARF PARKING LOT	FY2027	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	300,000
JOHNSON STREET PARKING GARAGE	FY2027	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	300,000
			FY2027 TOTAL PARKING FUND PROJECTS	**$**	**600,000**
FY2028					
WHARF PARKING LOT	FY2028	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	300,000
JOHNSON STREET PARKING GARAGE	FY2028	PF BUDGET	Seal/ repair concrete deck surfaces. Paint railings and other surfaces	$	300,000
			FY2028 TOTAL PARKING FUND PROJECTS	**$**	**600,000**
TOTAL PARKING FUND CIP			**FY2024-FY2028 CIP**	**$**	**2,100,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

STORM WATER FUND

Project	Fiscal Year	PROPOSED FUNDING SOURCE	Project Description		Project Estimate
FY2024					
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -STREAM RESTORATION AND SW BIO DETENTION BETWEEN GARLAND DR AND HICKORY ST. PROVIDES FLOOD MITIGATION DOWNSTREAM TO INCLUDE GYPSY HILL PARK AND CENTRAL AVE.	FY2024 (carried over from FY2023)	DEQ SLAF $727,800 / FUND BALANCE $242,600	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Improvements to include stream restoration from Garland Dr. to Hickory St. with bio detetion pond impacting approx. 150 acres of drainage area replacing existing SW inlet structure at Cole Avenue.		$ 970,400
TMDL PERMIT MANDATE IMPROVEMENT PROJECT- PEYTON CREEK (GYPSY HILL) STREAM RESTORATION	FY2024	ARPA	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Project includes restoring approximately 1,200 LF of Peyton Creek in Gypsy Hill Park to include flood benches and daylighting of Peyton Creek with walking trail and signage detailing the impact of TMDL pollutant reduction via the stream restoration project.		$ 1,200,000
			TOTAL STORM WATER PROJECTS FY2024		**$ 2,170,400**
FY2025					
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -VILLAGES - ASYLUM CREEK STREAM RESTORATION TO INCUDE FLOOD BENCH DETENTION	FY2025	TBD	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Restore approx. 1,400 LF of Asylum Creek through The Villages at Staunton development to include flood bench detention.		$ 1,400,000
			TOTAL STORM WATER PROJECTS FY2025		**$ 1,400,000**
FY2026					
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -STAUNTON HIGH SCHOOL STREAM RESTORATION	FY2026	TBD	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Restore approx. 1,000 LF of stream adjacent to Staunton High School on N Coalter Street.		$ 1,000,000
			TOTAL STORM WATER PROJECTS FY2026		**$ 1,000,000**
TOTAL STORM WATER FUND PROJECTS			**FY2024-FY2028 CIP**		**$ 4,570,400**

STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN (CIP)
FY2024 - FY2028
SCHOOL CIP FUND 966

FY2024			PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
1	SCHOOL TRANSPORTATION RESERVE	FY2024	FY2024 BUDGET	Annual contribution to school transportation reserve	$ 50,000
2	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2024	FY2024 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
3	VEHICLE RESERVE	FY2024	FY2024 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
4	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2024	FY2024 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
5	TECHNOLOGY RESERVE	FY2024	FY2024 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
6	PARKING LOTS /ROADWAYS	FY2024	FY2024 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
				TOTAL FY2024	**$ 425,000**

FY2025			PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
7	SCHOOL TRANSPORTATION RESERVE	FY2025	FY2025 BUDGET	Annual contribution to school transportation reserve	$ 50,000
8	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2025	FY2025 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
9	VEHICLE RESERVE	FY2025	FY2025 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
10	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2025	FY2025 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
11	TECHNOLOGY RESERVE	FY2025	FY2025 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
11	PARKING LOTS /ROADWAYS	FY2025	FY2025 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
12	SHELBURNE RENOVATION & OPERATIONS FACILITY CONSTRUCTION	FY2025	SCHOOL CIP	Maintenance and Transportation moves, Shelburne renovation of basement and CTE area, construction of Community Collaborative Learning Space at Shelburne, desgin and build warehhouse.	$ 8,353,576
				TOTAL FY2025	**$ 8,778,576**

FY2026			PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
13	SCHOOL TRANSPORTATION RESERVE	FY2026	FY2026 BUDGET	Annual contribution to school transportation reserve	$ 50,000
14	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2026	FY2026 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
15	VEHICLE RESERVE	FY2026	FY2026 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
16	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2026	FY2026 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
17	TECHNOLOGY RESERVE	FY2026	FY2026 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
18	PARKING LOTS /ROADWAYS	FY2026	FY2026 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
				TOTAL FY2026	**$ 425,000**

FY2027		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
19 SCHOOL TRANSPORTATION RESERVE	FY2027	FY2027 BUDGET	Annual contribution to school transportation reserve	$ 50,000
20 SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2027	FY2027 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
21 VEHICLE RESERVE	FY2027	FY2027 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
22 SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2027	FY2027 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
23 TECHNOLOGY RESERVE	FY2027	FY2027 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
24 PARKING LOTS /ROADWAYS	FY2027	FY2027 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
			TOTAL FY2027	**$ 425,000**

FY2028		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
25 SCHOOL TRANSPORTATION RESERVE	FY2028	FY2028 BUDGET	Annual contribution to school transportation reserve	$ 50,000
26 SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2028	FY2028 BA1	Annual funding to purchase/ replace school furniture/equipment	$ 25,000
27 VEHICLE RESERVE	FY2028	FY2028 BA1	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000
28 SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2028	FY2028 BUDGET	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000
29 TECHNOLOGY RESERVE	FY2028	FY2028 BA1	Annual funding to replace technology infrastructure / network equipment	$ 100,000
30 PARKING LOTS /ROADWAYS	FY2028	FY2028 BA1	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000
			TOTAL FY2028	**$ 425,000**

STAUNTON CITY SCHOOLS

CAPITAL IMPROVEMENT PLAN (CIP)

FY2024 - FY2028

SCHOOL CIP FUND 966

FY2024 -FY2028 CIP PLAN	
FY2024	$ 425,000
FY2025	$ 8,778,576
FY2026	$ 425,000
FY2027	$ 425,000
FY2028	$ 425,000
TOTAL FY2024 - FY2028	**$ 10,478,576**

		SOURCE OF FUNDS- FY2024 CIP PROJECTS	
FY2024	**FY2024 BUDGET**	Transfer from Education Fund	$ 150,000
FY2024	**FY2024 BA1**	FY2024 Budget Amendment No. 1 (Appropriation of FY2023 Unassigned Fund Balance)	$ 275,000
		TOTAL FY2024	**$ 425,000**
		SOURCE OF FUNDS- FY2025 CIP PROJECTS	
FY2025	**FY2025 BUDGET**	Transfer from Education Fund	$ 150,000
FY2025	**FY2025 BA1**	FY2025 Budget Amendment No. 1 (Appropriation of FY2024 Unassigned Fund Balance)	$ 275,000
FY2025	**CIP RESERVES**	VARIOUS FUNDING SOURCES: CITY, STATE CONSTRUCTION, FEDERAL GRANTS, AND SCHOOL CIP	$ 8,353,576
		TOTAL FY2025	**$ 8,778,576**
		SOURCE OF FUNDS- FY2026 CIP PROJECTS	
FY2026	**FY2026 BUDGET**	Transfer from Education Fund	$ 150,000
FY2026	**FY2026 BA1**	FY2026 Budget Amendment No. 1 (Appropriation of FY2025 Unassigned Fund Balance)	$ 275,000
		TOTAL FY2026	**$ 425,000**
		SOURCE OF FUNDS- FY2027 CIP PROJECTS	
FY2027	**FY2027 BUDGET**	Transfer from Education Fund	$ 150,000
FY2027	**FY2027 BA1**	FY2027 Budget Amendment No. 1 (Appropriation of FY2026 Unassigned Fund Balance)	$ 275,000
		TOTAL FY2027	**$ 425,000**
		SOURCE OF FUNDS- FY2028 CIP PROJECTS	
FY2028	**FY2028 BUDGET**	Transfer from Education Fund	$ 150,000
FY2028	**FY2028 BA1**	FY2028 Budget Amendment No. 1 (Appropriation of FY2027 Unassigned Fund Balance)	$ 275,000
		TOTAL FY2028	**$ 425,000**

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GENERAL FUND

FUND: 110 - GENERAL FUND

01 PROPERTY TAXES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41110 R2004	REAL ESTATE TAXES 2004	-	20	-	-	-	-
11001 41110 R2006	REAL ESTATE TAXES 2006	-	88	-	-	-	-
11001 41110 R2007	REAL ESTATE TAXES 2007	-	12	-	-	-	-
11001 41110 R2009	REAL ESTATE TAXES 2009	-	142	-	-	-	-
11001 41110 R2010	REAL ESTATE TAXES 2010	-	1,255	-	-	-	-
11001 41110 R2011	REAL ESTATE TAXES 2011	-	1,033	-	-	-	-
11001 41110 R2012	REAL ESTATE TAXES 2012	-	2,618	-	-	-	-
11001 41110 R2013	REAL ESTATE TAXES 2013	-	5,069	-	-	-	-
11001 41110 R2014	REAL ESTATE TAXES 2014	-	14,898	-	-	-	-
11001 41110 R2015	REAL ESTATE TAXES 2015	-	13,053	-	-	-	-
11001 41110 R2016	REAL ESTATE TAXES 2016	-	21,521	-	-	-	-
11001 41110 R2017	REAL ESTATE TAXES 2017	-	37,868	-	-	-	-
11001 41110 R2018	REAL ESTATE TAXES 2018	50,000	53,658	-	-	-	-
11001 41110 R2019	REAL ESTATE TAXES 2019	50,000	75,500	50,000	50,000	-	(50,000)
11001 41110 R2020	REAL ESTATE TAXES 2020	300,000	118,411	50,000	50,000	50,000	-
11001 41110 R2021	REAL ESTATE TAXES 2021	19,767,363	5,415,995	300,000	300,000	50,000	(250,000)
11001 41110 R2022	REAL ESTATE TAXES 2022	-	14,953,799	20,092,518	20,092,518	300,000	(19,792,518)
11001 41110 R2023	REAL ESTATE TAXES 2023	-	-	-	-	24,447,498	24,447,498
11001 41112	REAL ESTATE-PUBLIC SERVICE	905,000	957,979	940,000	940,000	940,000	-
11001 41113	REAL ESTATE-INTEREST	150,000	104,798	150,000	150,000	135,000	(15,000)
11001 41115	REAL ESTATE-PENALTY	115,000	135,373	120,000	120,000	135,000	15,000

FUND: 110 - GENERAL FUND

01 PROPERTY TAXES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41118 D2019	DOWNTOWN TAX 2019	-	256	-	-	-	-
11001 41118 D2020	DOWNTOWN TAX 2020	-	156	-	-	-	-
11001 41118 D2021	DOWNTOWN TAX 2021	120,000	36,123	-	-	-	-
11001 41118 D2022	DOWNTOWN TAX 2022	-	95,925	125,243	125,243	-	(125,243)
11001 41118 D2023	DOWNTOWN TAX 2023	-	-	-	-	142,213	142,213
11001 41120 P2016	PERSONAL PROPERTY TAXES 2016	-	3,610	-	-	-	-
11001 41120 P2017	PERSONAL PROPERTY TAXES 2017	-	10,762	-	-	-	-
11001 41120 P2018	PERSONAL PROPERTY TAXES 2018	75,000	35,873	-	-	-	-
11001 41120 P2019	PERSONAL PROPERTY TAXES 2019	150,000	88,078	75,000	75,000	-	(75,000)
11001 41120 P2020	PERSONAL PROPERTY TAXES 2020	5,300,000	272,140	175,000	175,000	-	(175,000)
11001 41120 P2021	PERSONAL PROPERTY TAXES 2021	-	5,924,254	5,805,000	5,805,000	75,000	(5,730,000)
11001 41120 P2022	PERSONAL PROPERTY TAXES 2022	-	-	-	-	175,000	175,000
11001 41120 P2023	PERSONAL PROPERTY TAXES 2023	-	-	-	-	6,150,000	6,150,000
11001 41122	PERSONAL PROPERTY-PSC	2,700	2,858	2,800	2,800	2,800	-
11001 41123	PERS PROPERTY-INTEREST	65,000	100,360	85,000	85,000	100,000	15,000
11001 41125	PERSONAL PROP PENALTY	85,000	128,816	105,450	105,450	125,000	19,550
11001 41127	PERS PROP-PRIOR WRITE OFF	-	249	-	-	-	-
11001 41130 M2019	MACHINERY & TOOLS TAX 2019	-	46	-	-	-	-
11001 41130 M2020	MACHINERY & TOOLS TAX 2020	-	46	-	-	-	-
11001 41130 M2021	MACHINERY & TOOLS TAX 2021	450,000	400,066	-	-	-	-
11001 41130 M2022	MACHINERY & TOOLS TAX 2022	-	-	425,000	425,000	-	(425,000)
11001 41130 M2024	MACHINERY & TOOLS TAX 2024	-	-	-	-	425,000	425,000
Total Org: 11001		$27,585,063	$29,012,709	$28,501,011	$28,501,011	$33,252,511	$4,751,500

FUND: 110 - GENERAL FUND

02 OTHER LOCAL TAXES

		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41203	BUSINESS & OCCUP LICENSES	2,040,000	2,741,890	2,250,000	2,250,000	2,550,000	300,000
11001 41210	WATER UTILITY	285,000	294,358	281,280	281,280	295,000	13,720
11001 41212	GAS UTILITY	298,000	295,924	298,000	298,000	298,000	-
11001 41213	ELECTRIC UTILITY	585,000	593,113	585,000	585,000	590,000	5,000
11001 41220	LOCAL SALES-1 PERCENT	4,662,500	5,484,719	5,275,000	5,275,000	5,624,522	349,522
11001 41221	BANK STOCK	485,000	647,823	575,000	575,000	650,000	75,000
11001 41222	RECORDATION-LOCAL	220,000	436,285	300,000	300,000	350,000	50,000
11001 41223	CIGARETTE TAX	385,000	384,700	385,000	385,000	325,000	(60,000)
11001 41224	TRANSIENT OCCUPANCY TAX	760,000	1,208,260	968,000	968,000	1,350,000	382,000
11001 41226	MEALS TAX	4,300,000	5,809,981	5,358,050	5,358,050	5,985,000	626,950
11001 41227	PROBATE TAX ON WILLS	7,000	12,598	8,500	8,500	8,500	-
11001 41229	SHORT TERM RENTAL TAX	23,000	30,579	25,000	25,000	25,000	-
11001 41230	LOCAL COMMUNICATIONS TAX	1,100,000	999,140	925,000	925,000	925,000	-
Total Org: 11001		$15,150,500	$18,939,371	$17,233,830	$17,233,830	$18,976,022	$1,742,192

FUND: 110 - GENERAL FUND

03 PERMITS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11032 41310	DOG LICENSES	10,500	7,548	8,950	8,950	8,950	-
11001 41311	ST RENT REGIS FEE	-	1,150	-	-	-	-
11032 41322	BUILDING PERMITS	80,000	80,920	70,850	70,850	72,000	1,150
11032 41323	ELECTRICAL PERMITS	30,000	31,269	24,000	24,000	26,000	2,000
11032 41324	PLUMBING PERMITS	38,000	38,067	43,000	43,000	40,000	(3,000)
11082 41326	SUBDIVISION REVIEW	-	4,200	-	-	-	-
11022 41330	TRANSFER FEES-CIRCUIT COURT	900	1,030	1,000	1,000	1,000	-
11082 41331	ZONING FEES-ADVERT & COMMISS	10,500	11,276	14,250	14,250	12,000	(2,250)
11032 41337	POLICE RECORDING FEES	14,000	11,232	14,000	14,000	14,000	-
11032 41339	ELECTRONIC SUMMONS FEE	18,000	15,716	20,000	20,000	20,000	-
11032 41340	FIRE PERMITS	4,000	4,625	4,200	4,200	4,200	-
11082 41340	OTHER PERMITS AND FEES	2,500	2,700	1,700	1,700	2,500	800
Total Org: 11082		$208,400	$209,732	$201,950	$201,950	$200,650	($1,300)

FUND: 110 - GENERAL FUND

04	FINES AND FORFEITURE	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11022 41410	CIRCUIT COURT FINES	168,000	130,198	168,000	168,000	135,000	(33,000)
11022 41411	COURT RECORDER FEE	46,000	63,525	54,000	54,000	58,000	4,000
11032 41413	ANIMAL CONTROL FINES	6,000	6,479	6,000	6,000	6,000	-
11022 41417	COURTHOUSE MAINTENANCE FEES	12,000	8,820	9,500	9,500	9,500	-
Total Org: 11022		$232,000	$209,021	$237,500	$237,500	$208,500	($29,000)

FUND: 110 - GENERAL FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41510	INTEREST REVENUE	100,000	(65,253)	45,000	45,000	45,000	-
11001 41520	RENTAL OF REAL PROPERTY	54,000	82,917	58,000	58,000	58,000	-
11072 41520	RENTAL OF REAL PROPERTY	5,500	6,165	6,200	6,200	6,200	-
Total Org: 11072		$159,500	$23,828	$109,200	$109,200	$109,200	$-

FUND: 110 - GENERAL FUND

06	CHARGES FOR SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11022 41610	SHERIFF FEES	2,617	2,617	2,617	2,617	2,617	-
11022 41611	COMMONWEALTH ATTORNEY FEES	4,200	4,253	4,875	4,875	4,875	-
11022 41612	CIRCUIT COURT FEES	3,600	3,387	3,600	3,600	3,600	-
11022 41613	COURTHOUSE SECURITY FEE-$5	45,000	61,172	60,000	60,000	60,000	-
11022 41614	JAIL ADMISSION FEE	3,250	3,073	3,650	3,650	3,650	-
11022 41615	CLERK CIRCUIT COURT COPY FEES	11,500	2,913	3,500	3,500	3,500	-
11022 41616	CT APPT ATTORNEY FEE	-	60	-	-	-	-
11001 41626	PROPERTY CLEAN UP FEES	2,000	5,280	4,800	4,800	5,000	200
11072 41630	LIBRARY FEES & FINES	2,500	8,593	6,500	6,500	6,500	-
11072 41631	GOLF MEMBERSHIP FEES	20,000	46,205	30,000	30,000	35,000	5,000
11072 41634 36500	RECREATION-CAMP STAUNTON	80,000	69,635	85,000	85,000	80,000	(5,000)
11072 41635 36200	RECREATION-HEART PROGRAM	156,500	147,080	156,500	156,500	156,500	-
11072 41637	RECREATION-INSTR/EDUC CLASSES	25,000	32,473	25,000	25,000	25,000	-
11072 41638	RECREATION-LEAGUE FEES	40,000	35,794	40,000	40,000	40,000	-
11072 41639	GOLF CART RENTALS	110,642	120,966	126,530	126,530	125,000	(1,530)
11072 41640	GOLF GREEN FEES	51,933	87,553	75,680	64,342	78,000	13,658
11072 41641	DUCK FEEDER REVENUE	3,500	9,262	9,400	9,400	9,400	-
11072 41642	RECREATION FEES	1,000	(195)	750	750	750	-
11072 41643	SWIMMING POOL FEES	35,000	54,871	45,000	45,000	45,000	-
11072 41644	RECREATION TRIP AND TOURS	10,000	1,534	10,000	10,000	10,000	-
11083 41649	SALE OF PUBLICATIONS & MAPS	-	302	-	-	-	-
11032 41650	TAX EXEMPT SERVICE CHARGES	6,400	6,972	6,972	6,972	6,972	-
11001 41652	DMV STOP FEES	6,000	6,920	8,000	8,000	8,000	-
11001 41654	ADMINSTRATIVE FEES	18,000	23,801	18,000	18,000	20,000	2,000
11032 41713	PHOTOCOPYING CHARGES	-	4	-	-	-	-

FUND: 110 - GENERAL FUND

06 CHARGES FOR SERVICES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41723	PAYMENT IN LIEU OF TAXES-WATER	409,344	410,178	410,178	410,178	407,673	(2,505)
11001 41724	PAYMENT IN LIEU OF TAX-SEWER	183,367	170,235	170,235	170,235	142,984	(27,251)
11001 41726	PAYMT IN LIEU OF TAX-PARKING	100,083	98,654	98,654	98,654	36,275	(62,379)
11001 41727	PAYMENT IN LIEU OF TAX STRMWAT	232,353	202,997	202,997	202,997	86,650	(116,347)
11001 41728	PAYMENT IN LIEU OF TAX-ENV	292,113	288,255	288,255	288,255	282,840	(5,415)
Total Org: 11001		$1,855,902	$1,904,844	$1,896,693	$1,885,355	$1,685,786	($199,569)

FUND: 110 - GENERAL FUND

07 MISCELLANEOUS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41712	SALE OF SALVAGE & SURPLUS	15,000	69,871	15,000	15,000	15,000	-
11073 41730	DONATIONS-PARKS/RECREATION	2,425	6,209	-	-	-	-
11073 41730 33200	DONATIONS-PARKS/RECREATION	6,074	3,144	-	10,000	-	(10,000)
11033 41731	DONATIONS-POLICE DEPARTMENT	-	-	-	235	-	(235)
11073 41735	DONATIONS-LIBRARY	3,200	3,825	-	-	-	-
11013 41737	OTHER GRANTS	-	250	-	-	-	-
11033 41737	OTHER GRANTS	-	3,000	-	-	-	-
11043 41737	OTHER GRANTS	5,000	4,750	-	4,970	-	(4,970)
11083 41737	OTHER GRANTS	-	3,744	-	-	-	-
11001 41750	MISCELLANEOUS REVENUE	-	7,552	-	96,424	-	(96,424)
11001 41753	RESTITUTION PAYMENTS	-	76	-	-	-	-
11071 41753	RESTITUTION PAYMENTS	-	-	-	1,100	-	(1,100)
11031 41754	RESITUTION-ANIMAL COSTS	-	1,387	-	-	-	-
11001 41755	PAYMT IN LIEU OF TAXES-SRHA	14,000	13,923	13,923	13,923	14,000	77
11033 44122	GRANT PROGRAMS SHARE	-	-	-	1,974	-	(1,974)
11034 44122 40252	OTHER GRANTS-FH SUB	25,349	25,349	-	-	-	-
Total Org: 11083		$71,048	$143,080	$28,923	$143,626	$29,000	($114,626)

FUND: 110 - GENERAL FUND

08	STATE-NONCATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 45213	PUBLIC FACILITIES TAX	50,000	71,392	45,000	45,000	45,000	-
11001 45215	RECORDATION	45,000	-	-	-	-	-
11001 45220	ROLLING STOCK TAXES	9,600	10,097	10,200	10,200	10,200	-
11001 45221	MOTOR VEHICLE RENTAL TAX	87,500	123,127	112,500	112,500	112,500	-
11001 45225	LAW ENFORCEMENT	954,888	954,979	1,004,888	1,004,888	1,004,888	-
11001 45230	PERSONAL PROPERTY-PPTRA	1,652,000	1,652,200	1,652,200	1,652,200	1,652,200	-
11001 45232	RECORDATION-GRANTOR'S TAX	50,000	128,162	101,500	101,500	101,500	-
Total Org: 11001		$2,848,988	$2,939,958	$2,926,288	$2,926,288	$2,926,288	$-

FUND: 110 - GENERAL FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11023 45320	JUROR & WITNESS FEES	10,000	14,544	9,100	9,100	12,000	2,900
11053 45411	PUBLIC ASSISTANCE-STATE	1,521,908	1,102,715	1,628,175	1,628,175	1,371,638	(256,537)
11053 45416	CSA ADMIN FUNDS	10,787	10,787	10,787	10,787	13,405	2,618
11053 45417	CSA-CPMT PROGRAM	2,212,100	1,419,992	2,192,100	2,192,100	2,062,000	(130,100)
11033 45418	DMV-FOUR FOR LIFE FUNDS	23,500	22,774	23,500	24,195	23,500	(695)
11033 45421	DMV-ANIMAL LICENSE PLATES	750	867	1,000	1,000	1,000	-
11023 45427	STATE CRIME FORFEITED ASSETS	-	3,302	-	-	-	-
11033 45427	STATE CRIME FORFEITED ASSETS	-	35,514	-	-	-	-
11033 45525	FIRE PROGRAMS FUND	88,000	96,112	88,000	103,312	88,000	(15,312)
11043 45530	STREET & HIGHWAY MAINTENANCE	4,798,472	4,372,319	4,300,000	5,037,489	4,350,000	(687,489)
11073 45547	VA COMM FOR THE ARTS	4,500	4,500	4,500	4,500	4,500	-
11073 45550	LIBRARY	155,000	169,003	168,022	168,022	168,022	-
11033 45552	E911 WIRELESS FUNDS	95,000	117,372	98,000	98,000	98,000	-
11001 45560	MISCELLANEOUS STATE-AID	-	6,768	-	-	-	-
11043 45560 45005	MISCELLANEOUS STATE-AID	7,280	-	-	-	-	-
11023 45567	DCJS-VICTIM/WITNESS	33,765	25,624	25,000	25,000	25,000	-
Total Org: 11023		$8,961,062	$7,402,193	$8,548,184	$9,301,680	$8,217,065	($1,084,615)

FUND: 110 - GENERAL FUND

11	FEDERAL CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11023 46204	VICTIM/WITNESS GRANT	78,784	59,790	112,548	112,548	60,000	(52,548)
11033 46206 52900	FEDERAL DMV GRANT	15,380	12,890	-	13,200	-	(13,200)
11033 46207 53300	US MARSHALL FORFEITED ASSET	26,998	18,331	-	-	-	-
11053 46245	CSA FEDERAL	-	122,591	-	-	-	-
11053 46246	PUBLIC ASSISTANCE-FEDERAL	1,305,629	1,127,346	1,396,153	1,396,153	1,179,852	(216,301)
11001 46250 ARPA	MISCELLANEOUS FEDERAL AID	4,477,913	-	-	225,000	-	(225,000)
11073 46250 ARPAL	MISCELLANEOUS FEDERAL AID	21,309	21,309	-	-	-	-
11083 46250	MISCELLANEOUS FEDERAL AID	-	-	71,939	71,939	-	(71,939)
11083 46250 ARPAT	MISCELLANEOUS FEDERAL AID	60,000	-	-	60,000	-	(60,000)
11033 46252 53400	DCJS GRANTS-POL COVID	-	887	-	-	-	-
Total Org: 11033		$5,986,013	$1,363,144	$1,580,640	$1,878,840	$1,239,852	($638,988)

FUND: 110 - GENERAL FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 49223	TRANSFER FROM HEALTH	1,188,378	-	400,000	400,000	-	(400,000)
11001 49261	TRANSFER FROM INVENTORY	-	-	607,725	151,931	-	(151,931)
Total Org: 11001		$1,188,378	$-	$1,007,725	$551,931	$-	($551,931)

FUND: 110 - GENERAL FUND

13 LOAN/DEBT PROCEEDS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41744	PROCEEDS FROM LEASE	-	12,485	-	-	-	-
Total Org: 11001		$-	$12,485	$-	$-	$-	$-

FUND: 110 - GENERAL FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11001 41930	APPRO.OF PRIOR YR FUND BAL	7,623,392	-	-	5,718,108	-	(5,718,108)
11001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	1,050,277	-	-	969,028	-	(969,028)
Total Org: 11001		$8,673,669	$-	$-	$6,687,136	$-	($6,687,136)

FUND: 110 - GENERAL FUND

17	STATE SHARED EXPENSE	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11023 45310	COMMONWEALTH ATTORNEY	565,439	561,227	601,581	601,581	626,752	25,171
11023 45311	SHERIFF	413,943	393,999	416,988	416,988	450,704	33,716
11013 45312	COMMISSIONER OF REVENUE	132,408	133,742	140,484	140,484	148,310	7,826
11013 45313	TREASURER	130,338	127,957	143,532	143,532	146,401	2,869
11013 45315	ELECTORAL BOARD & REGISTRAR	73,926	71,355	75,679	75,679	79,463	3,784
11023 45317	CIRCUIT COURT CLERK	323,591	323,099	348,098	348,098	370,735	22,637
11023 45318 40310	CIRCUIT COURT TECH TRUST FUND	14,406	16,496	17,634	20,457	17,634	(2,823)
Total Org: 11023		$1,654,051	$1,627,875	$1,743,996	$1,746,819	$1,839,999	$93,180

FUND: 110 - GENERAL FUND

18 RECOVERED COSTS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
11013 41738	WELLNESS PROGRAM REIMBURSE	12,500	13,725	11,000	11,000	11,000	-
11023 41901	RECOVERED COSTS-COURTS	58,000	19,462	58,000	58,000	25,000	(33,000)
11033 41901	RECOVERED COSTS-PUBLIC SAFTY	615,735	647,615	648,000	648,000	648,000	-
11043 41901	RECOVERED COSTS-PW	25,000	12,285	25,000	25,000	20,000	(5,000)
11073 41901	RECOVERED COSTS-REC/LIB	55,000	61,788	55,000	55,000	55,000	-
11083 41901	RECOVERED COSTS-COMM DEV	-	464	-	-	-	-
11063 41902	RECOVERED COSTS-EDUCATION FUND	379,000	348,718	335,000	335,000	350,000	15,000
11023 41916	SHERIFF SECURITY	-	22,472	-	-	-	-
11033 41916	POLICE SECURITY	45,000	37,755	45,000	45,000	45,000	-
11021 41928	INSURANCE RECOVERY	1,500	2,050	-	-	-	-
11031 41928	INSURANCE RECOVERY	15,388	31,603	-	30,183	-	(30,183)
11041 41928	INSURANCE RECOVERY	3,360	6,195	-	2,835	-	(2,835)
11071 41928	INSURANCE RECOVERY	-	-	-	153,889	-	(153,889)
Total Org: 11033		$1,210,483	$1,204,133	$1,177,000	$1,363,907	$1,154,000	($209,907)
Total Fund: 110		**$75,785,057**	**$64,992,372**	**$65,192,940**	**$72,769,073**	**$69,838,873**	**($2,930,200)**

FUND: 110 - GENERAL FUND

18 RECOVERED COSTS	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$75,785,057**	**$64,992,372**	**$65,192,940**	**$72,769,073**	**$69,838,873**	**($2,930,200)**

FUND: 110 - GENERAL FUND

11011110	CITY COUNCIL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51008	ELECTED/APPOINTED OFFICIALS	71,000	71,277	71,000	71,000	71,000	-
52005	HEALTH INSURANCE	38,940	35,562	39,294	39,294	28,573	(10,721)
52006	HSA CONTRIBUTION	1,800	1,855	800	800	530	(270)
52010	SOCIAL SECURITY-FICA	5,432	4,535	5,432	5,432	5,432	-
55005	TRAINING & TRAVEL	-	-	-	-	10,000	10,000
55006	COUNCIL MEALS/FOOD COSTS	-	-	-	-	2,500	2,500
55205	SPECIAL EXPENSES	48,190	34,059	40,000	74,300	30,000	(44,300)
55405	OFFICE SUPPLIES	250	938	250	250	250	-
55410	POSTAGE OR SHIPPING	50	89	50	50	50	-
Total Org: 11011110		$165,662	$148,316	$156,826	$191,126	$148,335	($42,791)

FUND: 110 - GENERAL FUND

11011120	CLERK OF COUNCIL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	31,260	31,382	51,875	51,875	55,125	3,250
51530	OVERTIME	-	3,125	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	767	391	695	695	739	44
52005	HEALTH INSURANCE	6,998	4,408	7,768	7,768	7,535	(233)
52010	SOCIAL SECURITY-FICA	4,380	2,598	3,968	4,045	4,217	172
52020	RETIREMENT-VRS	8,749	4,457	8,959	8,959	9,520	561
52025	WORKER'S COMPENSATION	73	-	71	71	-	(71)
52030	UNEMPLOYMENT INSURANCE-VEC	25	54	30	30	30	-
52035	DISABILITY INSURANCE	-	154	220	220	165	(55)
53001	ADVERTISING	15,000	25,439	15,000	15,000	30,000	15,000
53010	PROFESSIONAL SERVICES	10,300	2,615	7,300	12,300	6,300	(6,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	53	200	200	200	-
55002	DUES & SUBSCRIPTIONS	-	135	-	-	-	-
55005	TRAINING & TRAVEL	1,300	-	1,300	1,300	3,500	2,200
55405	OFFICE SUPPLIES	1,500	1,088	1,500	1,500	1,500	-
55410	POSTAGE OR SHIPPING	-	32	-	-	-	-
Total Org: 11011120		$80,552	$75,931	$98,886	$103,963	$118,831	$14,868

FUND: 110 - GENERAL FUND

11011210	CITY MANAGER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	415,653	454,055	398,362	381,212	400,299	19,087
51530	OVERTIME	507	2,941	507	507	507	-
52001	GROUP LIFE INSURANCE-VRS	5,493	4,545	5,675	5,675	5,607	(68)
52005	HEALTH INSURANCE	45,745	39,441	28,558	28,558	44,232	15,674
52006	HSA CONTRIBUTION	1,500	896	850	850	-	(850)
52010	SOCIAL SECURITY-FICA	29,502	31,906	32,438	32,591	32,046	(545)
52020	RETIREMENT-VRS	62,641	51,810	73,143	73,143	72,257	(886)
52030	UNEMPLOYMENT INSURANCE-VEC	150	91	91	91	91	-
52035	DISABILITY INSURANCE	1,095	1,182	1,695	1,695	3,556	1,861
52037	DEFERRED COMP PAYMENT	74,799	70,573	24,254	24,254	18,100	(6,154)
55001	TELEPHONE	2,883	1,867	2,600	2,600	2,600	-
55002	DUES & SUBSCRIPTIONS	6,200	4,651	6,400	6,400	6,000	(400)
55005	TRAINING & TRAVEL	4,800	3,970	5,800	5,800	6,000	200
55205	SPECIAL EXPENSES	5,000	3,560	6,560	6,560	6,000	(560)
55215	AUTO ALLOWANCE	7,560	-	6,000	6,000	-	(6,000)
55405	OFFICE SUPPLIES	3,588	3,788	2,700	2,700	4,000	1,300
55406	PHOTOCOPYING	250	307	250	250	400	150
55410	POSTAGE OR SHIPPING	300	64	300	300	350	50
55498	RENTAL OF SOFTWARE	1,300	-	1,300	1,300	300	(1,000)
Total Org: 11011210		$668,966	$675,649	$597,483	$580,486	$602,345	$21,859

FUND: 110 - GENERAL FUND

11011220	HUMAN RESOURCES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	403,395	408,471	419,629	419,629	449,750	30,121
51530	OVERTIME	1,005	1,374	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	5,392	5,353	5,623	5,623	6,027	404
52005	HEALTH INSURANCE	45,453	38,529	42,344	42,344	43,949	1,605
52006	HSA CONTRIBUTION	975	1,087	500	500	1,590	1,090
52010	SOCIAL SECURITY-FICA	30,860	30,278	32,178	32,561	34,482	1,921
52020	RETIREMENT-VRS	61,486	61,019	72,470	72,470	77,672	5,202
52030	UNEMPLOYMENT INSURANCE-VEC	190	168	152	152	152	-
52035	DISABILITY INSURANCE	989	400	1,788	1,788	469	(1,319)
53001	ADVERTISING	5,000	898	5,000	5,000	5,000	-
53005	PRINTING AND BINDING	1,000	33	1,000	1,000	1,000	-
53010	PROFESSIONAL SERVICES	87,000	38,792	54,000	124,550	58,000	(66,550)
53016	MEDICAL EXAMINATIONS	15,000	11,557	15,000	15,000	14,500	(500)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	250	-	250	250	250	-
55001	TELEPHONE	1,000	1,361	1,000	1,000	1,000	-
55002	DUES & SUBSCRIPTIONS	1,000	377	1,000	1,000	1,000	-
55005	TRAINING & TRAVEL	8,327	1,517	12,300	12,300	9,000	(3,300)
55007	PHYSICAL FITNESS PROGRAM	13,000	29,417	9,000	9,000	31,000	22,000
55205	SPECIAL EXPENSES	6,000	5,258	6,000	6,000	10,300	4,300
55405	OFFICE SUPPLIES	7,977	9,984	3,000	3,000	3,000	-
55406	PHOTOCOPYING	1,000	-	1,000	1,000	1,000	-
55410	POSTAGE OR SHIPPING	1,000	101	1,000	1,000	500	(500)
55992	WELLNESS PROGRAM EXPENSES	10,000	7,262	10,000	10,000	10,000	-
Total Org: 11011220		$707,299	$653,232	$695,234	$766,167	$760,641	($5,526)

FUND: 110 - GENERAL FUND

11011230	CITY ATTORNEY	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	230,558	224,506	225,387	225,387	256,851	31,464
51530	OVERTIME	500	315	500	500	500	-
52001	GROUP LIFE INSURANCE-VRS	3,083	3,130	3,181	3,181	3,603	422
52005	HEALTH INSURANCE	39,700	22,818	26,067	26,067	26,120	53
52010	SOCIAL SECURITY-FICA	17,638	16,372	18,198	18,351	20,605	2,254
52020	RETIREMENT-VRS	35,153	35,684	40,997	40,997	46,431	5,434
52030	UNEMPLOYMENT INSURANCE-VEC	50	61	61	61	61	-
52037	DEFERRED COMP PAYMENT	-	10,000	12,000	12,000	12,000	-
53010	PROFESSIONAL SERVICES	100,238	1,860	54,000	150,212	52,000	(98,212)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	195	500	500	500	-
55001	TELEPHONE	1,500	1,233	1,500	1,500	1,500	-
55002	DUES & SUBSCRIPTIONS	4,000	4,039	4,000	4,000	4,000	-
55005	TRAINING & TRAVEL	4,000	2,811	4,000	4,000	3,500	(500)
55010	RECORDING FEES	-	31	-	-	-	-
55405	OFFICE SUPPLIES	4,000	4,229	4,000	4,079	4,000	(79)
55406	PHOTOCOPYING	200	395	400	400	400	-
55410	POSTAGE OR SHIPPING	100	119	200	200	200	-
55498	RENTAL OF SOFTWARE	1,200	-	1,200	1,200	-	(1,200)
Total Org: 11011230		$442,420	$327,798	$396,191	$492,635	$432,271	($60,364)

FUND: 110 - GENERAL FUND

11011240	COMMUNICATIONS MANAGER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	78,733	82,159	80,301	80,301	84,316	4,015
52001	GROUP LIFE INSURANCE-VRS	1,055	1,055	1,076	1,076	1,130	54
52005	HEALTH INSURANCE	17,000	16,206	18,515	18,515	13,230	(5,285)
52010	SOCIAL SECURITY-FICA	6,023	5,867	6,143	6,143	6,450	307
52020	RETIREMENT-VRS	12,030	12,031	13,868	13,868	14,561	693
52030	UNEMPLOYMENT INSURANCE-VEC	25	30	30	30	30	-
52035	DISABILITY INSURANCE	149	-	341	341	717	376
53001	ADVERTISING	500	25	375	375	500	125
53005	PRINTING AND BINDING	1,000	-	750	750	1,000	250
53010	PROFESSIONAL SERVICES	19,000	19,488	31,608	31,608	32,000	392
55001	TELEPHONE	394	423	-	-	-	-
55002	DUES & SUBSCRIPTIONS	300	200	-	-	-	-
55005	TRAINING & TRAVEL	500	80	-	-	-	-
55205	SPECIAL EXPENSES	-	1,262	7,500	7,500	7,500	-
55405	OFFICE SUPPLIES	250	110	-	-	-	-
55410	POSTAGE OR SHIPPING	100	23	-	-	-	-
55498	RENTAL OF SOFTWARE	-	119	-	-	-	-
Total Org: 11011240		$137,059	$139,079	$160,507	$160,507	$161,434	$927

FUND: 110 - GENERAL FUND

11011250	PROFESSIONAL CONSULTANTS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53010	PROFESSIONAL SERVICES	75,000	65,000	77,000	77,000	80,000	3,000
Total Org: 11011250		$75,000	$65,000	$77,000	$77,000	$80,000	$3,000

FUND: 110 - GENERAL FUND

11011260	CITY MEMBERSHIPS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55640	CHAMBER OF COMMERCE	1,500	1,100	2,300	2,300	2,300	-
55682	VIRGINIA MUNICIPAL LEAGUE	11,250	11,628	12,000	12,000	12,500	500
55684	VA INSTITUTE OF GOVERNMENT	1,500	-	1,500	1,500	1,500	-
55686	VIRGINIA 1ST CITIES COALITION	14,500	14,267	14,750	14,750	14,750	-
Total Org: 11011260		$28,750	$26,995	$30,550	$30,550	$31,050	$500

Projection 20241

CITY OF STAUNTON, VIRGINIA
FY 2024 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 27, 2023

5/1/2023

FUND: 110 - GENERAL FUND

11011310	FINANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	678,434	687,513	705,278	683,626	757,010	73,384
51510	PART-TIME HELP	25,000	-	25,938	10,938	15,750	4,812
51530	OVERTIME	6,323	5,509	7,000	7,000	7,000	-
52001	GROUP LIFE INSURANCE-VRS	9,091	9,013	9,451	9,451	10,144	693
52005	HEALTH INSURANCE	79,350	81,308	83,197	83,197	107,171	23,974
52006	HSA CONTRIBUTION	535	515	530	530	530	-
52010	SOCIAL SECURITY-FICA	54,391	51,075	56,473	57,009	59,652	2,643
52020	RETIREMENT-VRS	103,665	103,446	121,802	121,802	130,736	8,934
52030	UNEMPLOYMENT INSURANCE-VEC	195	235	243	243	274	31
52035	DISABILITY INSURANCE	1,291	1,312	3,137	3,137	2,620	(517)
53001	ADVERTISING	100	-	-	-	-	-
53005	PRINTING AND BINDING	10,000	5,126	10,000	12,300	10,000	(2,300)
53010	PROFESSIONAL SERVICES	80,281	14,498	35,000	35,000	33,000	(2,000)
53011	CONTRACTUAL AGREEMENTS	650	389	650	650	650	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,650	844	1,650	2,025	1,650	(375)
53105	MAINT.REPAIR-VEHICLES & EQUIP	-	31	-	-	-	-
55001	TELEPHONE	2,482	2,609	2,300	2,300	2,800	500
55002	DUES & SUBSCRIPTIONS	6,000	5,568	6,000	6,000	6,000	-
55005	TRAINING & TRAVEL	7,650	3,740	6,500	6,500	6,500	-
55305	MAINT/REPAIR-VEHICLES	250	-	250	250	250	-
55405	OFFICE SUPPLIES	17,659	14,245	17,000	21,020	16,500	(4,520)
55406	PHOTOCOPYING	500	98	500	546	500	(46)
55410	POSTAGE OR SHIPPING	6,300	5,205	6,300	6,300	6,300	-
55481	GAS & OIL	800	143	800	800	800	-
55486	NON-CAPITAL EQUIPMENT	1,200	-	1,200	1,200	1,200	-
55497	RENTAL OF EQUIPMENT	2,000	(1,310)	2,000	2,107	2,000	(107)
55498	RENTAL OF SOFTWARE	279,800	148,539	224,000	243,800	222,021	(21,779)
58389	CONTINGENCY	17,675	-	(309,459)	-	(127,575)	(127,575)
Total Org: 11011310		$1,393,272	$1,139,650	$1,017,740	$1,317,731	$1,273,483	($44,248)

FUND: 110 - GENERAL FUND

11011320	ASSESSOR	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	200,842	201,802	207,496	207,496	224,539	17,043
51401	BOARD MEMBERS	-	280	-	-	-	-
51530	OVERTIME	400	25	400	400	400	-
52001	GROUP LIFE INSURANCE-VRS	2,691	2,692	2,780	2,780	3,009	229
52005	HEALTH INSURANCE	31,850	30,096	34,379	34,379	34,537	158
52010	SOCIAL SECURITY-FICA	15,395	14,934	15,904	16,134	17,208	1,074
52020	RETIREMENT-VRS	30,689	30,690	35,835	35,835	38,778	2,943
52030	UNEMPLOYMENT INSURANCE-VEC	78	91	91	91	91	-
52035	DISABILITY INSURANCE	198	191	884	884	375	(509)
53001	ADVERTISING	250	155	400	400	600	200
53005	PRINTING AND BINDING	1,500	415	2,400	2,400	2,400	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	25,000	429	25,000	25,000	25,000	-
55001	TELEPHONE	900	693	800	800	800	-
55002	DUES & SUBSCRIPTIONS	1,500	734	1,295	1,295	1,200	(95)
55005	TRAINING & TRAVEL	1,575	300	1,600	1,600	1,600	-
55305	MAINT/REPAIR-VEHICLES	500	345	375	375	375	-
55405	OFFICE SUPPLIES	1,000	515	1,000	1,000	750	(250)
55406	PHOTOCOPYING	200	-	100	100	200	100
55410	POSTAGE OR SHIPPING	3,000	155	8,000	8,000	1,000	(7,000)
55480	TIRES	125	-	100	100	150	50
55481	GAS & OIL	1,500	494	2,000	2,000	1,500	(500)
55497	RENTAL OF EQUIPMENT	-	33	-	-	100	100
55498	RENTAL OF SOFTWARE	12,725	13,193	18,100	18,100	22,000	3,900
58306	OFFICE EQUIPMENT	700	-	550	550	1,100	550
58311	FURNITURE & FIXTURES	600	-	350	350	250	(100)
58342	COMPUTER EQUIPMENT	1,600	-	1,200	1,200	-	(1,200)
Total Org: 11011320		$334,818	$298,263	$361,039	$361,269	$377,962	$16,693

FUND: 110 - GENERAL FUND

11011330	COMMISSIONER OF REVENUE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51007	CONSTITUTIONAL SALARIES	235,581	236,856	246,208	246,208	268,843	22,635
52001	GROUP LIFE INSURANCE-VRS	3,157	3,158	3,299	3,299	3,602	303
52005	HEALTH INSURANCE	57,053	43,092	49,231	49,231	44,491	(4,740)
52006	HSA CONTRIBUTION	875	825	1,300	1,300	-	(1,300)
52010	SOCIAL SECURITY-FICA	18,022	17,055	18,835	19,065	20,566	1,501
52020	RETIREMENT-VRS	35,997	35,999	42,520	42,520	46,429	3,909
52030	UNEMPLOYMENT INSURANCE-VEC	100	91	122	122	122	-
52035	DISABILITY INSURANCE	200	-	1,046	1,046	384	(662)
53001	ADVERTISING	250	329	250	250	250	-
53005	PRINTING AND BINDING	1,000	1,045	1,000	1,000	1,200	200
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,000	172	1,000	1,000	1,000	-
55001	TELEPHONE	1,312	1,369	1,250	1,250	1,250	-
55002	DUES & SUBSCRIPTIONS	5,300	6,142	5,300	5,300	6,000	700
55005	TRAINING & TRAVEL	4,000	3,276	4,000	4,000	4,000	-
55405	OFFICE SUPPLIES	4,000	4,815	4,000	4,000	4,000	-
55406	PHOTOCOPYING	400	2	400	400	200	(200)
55410	POSTAGE OR SHIPPING	6,500	7,172	6,500	6,500	7,500	1,000
55497	RENTAL OF EQUIPMENT	-	542	500	500	500	-
Total Org: 11011330		$374,747	$361,939	$386,761	$386,991	$410,337	$23,346

FUND: 110 - GENERAL FUND

11011340	TREASURER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51007	CONSTITUTIONAL SALARIES	242,360	240,993	252,247	252,247	252,713	466
51530	OVERTIME	1,000	1,419	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	3,234	2,950	3,380	3,380	3,386	6
52005	HEALTH INSURANCE	48,933	33,207	41,172	41,172	59,718	18,546
52010	SOCIAL SECURITY-FICA	18,541	17,936	19,373	19,603	19,409	(194)
52020	RETIREMENT-VRS	36,880	33,629	43,563	43,563	43,644	81
52030	UNEMPLOYMENT INSURANCE-VEC	100	91	122	122	122	-
52035	DISABILITY INSURANCE	-	-	-	-	1,142	1,142
53001	ADVERTISING	500	144	400	400	400	-
53085	COLLECTION FEES	7,500	6,644	8,000	8,000	8,000	-
53086	DMV STOP FEE	6,700	6,700	7,000	7,000	7,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,100	317	500	500	500	-
55001	TELEPHONE	1,200	1,094	1,200	1,200	1,200	-
55002	DUES & SUBSCRIPTIONS	1,000	-	500	500	500	-
55005	TRAINING & TRAVEL	2,000	690	2,000	2,000	2,000	-
55405	OFFICE SUPPLIES	4,000	4,375	4,000	4,000	4,000	-
55406	PHOTOCOPYING	300	-	200	200	200	-
55410	POSTAGE OR SHIPPING	22,000	22,166	24,000	24,000	25,000	1,000
Total Org: 11011340		$397,348	$372,356	$408,657	$408,887	$429,934	$21,047

FUND: 110 - GENERAL FUND

11011410	REGISTRAR	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51008	ELECTED/APPOINTED OFFICIALS	83,484	90,740	89,214	89,214	92,041	2,827
51402	ELECTORAL BOARD	9,292	9,328	7,510	7,510	9,500	1,990
51405	ELECTORAL OFFICIALS	18,000	15,815	18,088	18,088	17,000	(1,088)
51510	PART-TIME HELP	24,196	17,885	24,610	24,610	28,196	3,586
51530	OVERTIME	-	132	657	657	657	-
52001	GROUP LIFE INSURANCE-VRS	1,113	1,144	1,195	1,195	1,233	38
52005	HEALTH INSURANCE	7,193	6,612	7,552	7,552	18,585	11,033
52010	SOCIAL SECURITY-FICA	10,416	9,648	10,860	10,975	11,276	301
52020	RETIREMENT-VRS	12,690	13,044	15,407	15,407	15,895	488
52025	WORKER'S COMPENSATION	-	-	426	426	-	(426)
52030	UNEMPLOYMENT INSURANCE-VEC	182	131	30	30	30	-
52035	DISABILITY INSURANCE	828	458	431	431	-	(431)
53001	ADVERTISING	2,000	1,384	2,000	2,000	750	(1,250)
53005	PRINTING AND BINDING	1,500	3,745	3,000	3,000	1,500	(1,500)
53011	CONTRACTUAL AGREEMENTS	14,600	11,265	14,986	14,986	20,000	5,014
53101	MAINT/REPAIR-OFFICE EQUIPMENT	450	114	450	450	200	(250)
55001	TELEPHONE	500	385	500	500	500	-
55002	DUES & SUBSCRIPTIONS	380	514	514	514	550	36
55005	TRAINING & TRAVEL	1,000	682	1,000	1,000	1,000	-
55205	SPECIAL EXPENSES	1,500	911	1,500	1,500	600	(900)
55405	OFFICE SUPPLIES	4,500	3,574	4,500	3,015	5,000	1,985
55406	PHOTOCOPYING	500	254	500	500	500	-
55410	POSTAGE OR SHIPPING	7,500	11,281	16,700	16,700	15,000	(1,700)
56040	TECHNOLOGY-SOFTWARE & ON-LINE	12,758	12,758	12,315	12,315	-	(12,315)
58341	SPECIAL EQUIPMENT	3,000	-	8,625	17,250	5,000	(12,250)
58342	COMPUTER EQUIPMENT	-	-	-	1,485	1,500	15
Total Org: 11011410		$217,582	$211,802	$242,571	$251,311	$246,513	($4,798)

FUND: 110 - GENERAL FUND

11011510	INFORMATION TECHNOLOGY	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	579,937	574,468	610,402	610,402	645,605	35,203
51510	PART-TIME HELP	6,024	-	6,225	6,225	6,536	311
51530	OVERTIME	4,000	1,263	4,000	4,000	4,000	-
52001	GROUP LIFE INSURANCE-VRS	7,771	7,609	8,179	8,179	8,651	472
52005	HEALTH INSURANCE	95,925	85,294	99,221	99,221	99,829	608
52006	HSA CONTRIBUTION	1,296	1,340	1,300	1,300	1,334	34
52010	SOCIAL SECURITY-FICA	45,141	41,686	47,478	47,937	50,195	2,258
52020	RETIREMENT-VRS	88,614	86,760	105,416	105,416	111,496	6,080
52030	UNEMPLOYMENT INSURANCE-VEC	194	213	213	213	213	-
52035	DISABILITY INSURANCE	1,293	1,234	2,638	2,638	3,323	685
52037	DEFERRED COMP PAYMENT	-	20,324	-	-	-	-
53010	PROFESSIONAL SERVICES	38,500	28,898	50,000	59,253	48,000	(11,253)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	169,375	140,484	166,625	193,750	174,900	(18,850)
55001	TELEPHONE	6,604	4,014	5,760	5,760	5,760	-
55002	DUES & SUBSCRIPTIONS	675	450	675	675	550	(125)
55003	DATA LINES/NETWORKING COMM.	17,760	10,808	17,760	17,760	24,960	7,200
55005	TRAINING & TRAVEL	7,570	8,076	20,320	20,320	20,000	(320)
55305	MAINT/REPAIR-VEHICLES	800	210	800	800	800	-
55340	MAINT/REPAIR SUPPLY-SPEC EQUIP	12,542	1,845	20,500	21,637	12,000	(9,637)
55405	OFFICE SUPPLIES	4,200	2,745	4,200	4,200	4,500	300
55406	PHOTOCOPYING	100	-	100	100	100	-
55410	POSTAGE OR SHIPPING	300	69	300	300	300	-
55481	GAS & OIL	1,500	810	1,800	1,800	1,800	-
55486	NON-CAPITAL EQUIPMENT	85,374	46,184	50,000	89,342	75,000	(14,342)
55498	RENTAL OF SOFTWARE	81,000	74,221	81,000	84,000	90,000	6,000
58341	SPECIAL EQUIPMENT	123,891	13,632	50,000	154,511	-	(154,511)
58342	COMPUTER EQUIPMENT	-	-	-	-	60,000	60,000
Total Org: 11011510		$1,380,386	$1,152,636	$1,354,912	$1,539,739	$1,449,852	($89,887)

FUND: 110 - GENERAL FUND

11011520	RISK MANAGEMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52005	HEALTH INSURANCE	100,000	82,680	165,000	165,000	150,000	(15,000)
52025	WORKER'S COMPENSATION	300,000	236,604	285,000	285,000	300,000	15,000
55101	FIRE & MULTI-PERIL INSURANCE	70,000	43,876	60,000	60,000	60,000	-
55105	AUTO LIABILITY INSURANCE	75,000	86,467	90,000	90,000	100,000	10,000
55110	OTHER INSURANCES	25,000	39,165	40,000	40,000	16,000	(24,000)
55120	LOCAL GOVERNMENT LIABILITY	105,000	90,440	105,000	105,000	107,501	2,501
55125	SELF-INSURANCE-COLLISION	15,000	-	15,000	15,000	15,000	-
55130	DAMAGE CLAIMS AWARDS	5,000	-	5,000	5,000	5,000	-
55205	SPECIAL EXPENSES	-	192	-	-	-	-
55410	POSTAGE OR SHIPPING	-	49	-	-	-	-
Total Org: 11011520		$695,000	$579,473	$765,000	$765,000	$753,501	($11,499)

FUND: 110 - GENERAL FUND

11022110	CIRCUIT COURT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	61,735	62,030	64,520	64,520	68,562	4,042
51510	PART-TIME HELP	43,881	41,370	45,982	45,982	49,831	3,849
51530	OVERTIME	-	267	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	827	827	865	865	919	54
52005	HEALTH INSURANCE	13,085	12,689	15,105	15,105	7,535	(7,570)
52010	SOCIAL SECURITY-FICA	8,155	7,826	8,453	8,530	9,057	527
52020	RETIREMENT-VRS	9,433	9,434	11,143	11,143	11,841	698
52030	UNEMPLOYMENT INSURANCE-VEC	162	91	30	30	30	-
53010	PROFESSIONAL SERVICES	1,000	-	1,000	1,000	1,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	600	600	600	-
55001	TELEPHONE	1,200	1,168	1,200	1,200	1,200	-
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	1,000	-
55205	SPECIAL EXPENSES	1,200	433	1,200	1,200	1,200	-
55225	JUROR & WITNESS FEES	10,000	9,990	-	-	-	-
55230	JURY COMMISSIONERS	1,150	-	-	-	-	-
55405	OFFICE SUPPLIES	9,500	13,453	9,500	9,500	10,000	500
55406	PHOTOCOPYING	1,000	1,141	1,000	1,000	1,000	-
55410	POSTAGE OR SHIPPING	500	266	500	500	500	-
Total Org: 11022110		$164,428	$160,986	$162,098	$162,175	$164,275	$2,100

FUND: 110 - GENERAL FUND

11022120	GENERAL DISTRICT COURT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51009	OTHER SALARIES	-	6,000	8,000	8,000	8,000	-
52010	SOCIAL SECURITY-FICA	-	459	600	600	612	12
52030	UNEMPLOYMENT INSURANCE-VEC	-	23	-	-	-	-
53010	PROFESSIONAL SERVICES	7,000	-	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,000	-	1,000	1,000	1,000	-
55001	TELEPHONE	1,500	1,286	1,500	1,500	1,500	-
55002	DUES & SUBSCRIPTIONS	900	635	900	900	900	-
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	3,000	3,121	3,000	3,000	3,000	-
55486	NON-CAPITAL EQUIPMENT	2,500	-	2,500	2,500	2,500	-
Total Org: 11022120		$16,900	$11,524	$18,500	$18,500	$18,512	$12

FUND: 110 - GENERAL FUND

11022130	MAGISTRATES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55499	RENTAL OF REAL PROPERTY	2,000	1,920	2,225	2,225	2,225	-
Total Org: 11022130		$2,000	$1,920	$2,225	$2,225	$2,225	$-

FUND: 110 - GENERAL FUND

11022150	JUVENILE DOMESTIC RELATIONS CT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53010	PROFESSIONAL SERVICES	-	-	5,000	5,000	5,000	-
55001	TELEPHONE	6,500	4,250	6,500	6,500	6,500	-
55002	DUES & SUBSCRIPTIONS	2,000	427	2,000	2,000	2,000	-
55405	OFFICE SUPPLIES	1,000	3,752	1,000	1,000	1,000	-
55486	NON-CAPITAL EQUIPMENT	5,000	-	5,000	5,000	5,000	-
55499	RENTAL OF REAL PROPERTY	60,592	60,592	60,592	60,592	60,592	-
Total Org: 11022150		$75,092	$69,021	$80,092	$80,092	$80,092	$-

FUND: 110 - GENERAL FUND

11022160	CLERK OF THE CIRCUIT COURT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51007	CONSTITUTIONAL SALARIES	381,174	380,227	400,760	400,760	386,747	(14,013)
51510	PART-TIME HELP	-	10,675	20,750	20,750	23,455	2,705
51530	OVERTIME	4,100	2,622	4,100	4,100	4,100	-
52001	GROUP LIFE INSURANCE-VRS	5,108	5,011	5,370	5,370	5,182	(188)
52005	HEALTH INSURANCE	85,428	50,991	53,839	53,839	61,406	7,567
52006	HSA CONTRIBUTION	550	42	550	550	-	(550)
52010	SOCIAL SECURITY-FICA	29,473	29,455	32,559	33,133	31,694	(1,439)
52020	RETIREMENT-VRS	58,243	56,555	69,211	69,211	66,791	(2,420)
52030	UNEMPLOYMENT INSURANCE-VEC	175	260	213	213	213	-
52035	DISABILITY INSURANCE	1,344	1,273	1,809	1,809	1,884	75
53010	PROFESSIONAL SERVICES	3,000	2,674	3,000	3,000	3,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	650	566	650	710	650	(60)
55001	TELEPHONE	1,925	1,821	1,800	1,800	2,000	200
55002	DUES & SUBSCRIPTIONS	500	320	500	500	500	-
55005	TRAINING & TRAVEL	2,000	1,685	2,000	2,000	2,000	-
55225	JUROR & WITNESS FEES	-	-	10,000	10,000	10,000	-
55230	JURY SPECIAL EXPENSES	-	-	1,150	1,150	1,150	-
55405	OFFICE SUPPLIES	4,000	5,607	4,000	4,000	5,000	1,000
55406	PHOTOCOPYING	-	101	-	44	-	(44)
55410	POSTAGE OR SHIPPING	2,100	2,808	2,100	2,100	3,000	900
55420	RECORD BOOKS	750	693	750	750	750	-
55429 40310	TECHNOLOGY TRUST FUNDS	14,406	16,496	17,634	20,457	17,634	(2,823)
55497	RENTAL OF EQUIPMENT	1,250	970	1,250	1,322	1,250	(72)
Total Org: 11022160		$596,176	$570,853	$633,995	$637,568	$628,406	($9,162)

FUND: 110 - GENERAL FUND

11022170	SHERIFF	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51007	CONSTITUTIONAL SALARIES	469,690	483,240	438,972	438,972	489,519	50,547
51510	PART-TIME HELP	60,470	21,879	43,575	43,575	45,754	2,179
51530	OVERTIME	8,300	25,751	8,300	8,300	8,300	-
52001	GROUP LIFE INSURANCE-VRS	5,678	5,559	5,882	5,882	6,560	678
52005	HEALTH INSURANCE	105,255	94,147	108,451	108,451	119,732	11,281
52010	SOCIAL SECURITY-FICA	39,114	39,530	37,550	38,315	41,583	3,268
52020	RETIREMENT-VRS	64,740	62,972	75,811	75,811	84,540	8,729
52030	UNEMPLOYMENT INSURANCE-VEC	331	435	274	274	274	-
52032	LINE OF DUTY ACT BENEFIT	7,050	8,478	6,000	6,000	6,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	965	534	1,300	1,300	1,300	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	6,000	5,423	4,000	4,000	4,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	2,000	1,369	4,000	4,000	4,000	-
55001	TELEPHONE	5,128	3,416	4,000	4,000	4,000	-
55002	DUES & SUBSCRIPTIONS	1,300	861	1,300	1,300	1,300	-
55005	TRAINING & TRAVEL	9,000	7,781	9,000	9,000	9,000	-
55105	AUTO LIABILITY INSURANCE	-	(115)	-	-	-	-
55205	SPECIAL EXPENSES	858	1,057	-	-	-	-
55210	TRAVEL	1,200	403	1,200	1,200	1,200	-
55305	MAINT/REPAIR-VEHICLES	6,000	5,695	2,500	2,500	3,000	500
55405	OFFICE SUPPLIES	2,335	2,472	2,000	2,000	2,500	500
55406	PHOTOCOPYING	500	-	500	500	-	(500)
55407	M&S-K-9	1,035	1,035	-	-	-	-
55410	POSTAGE OR SHIPPING	1,500	1,149	1,500	1,500	1,500	-
55479	COURTROOM SECURITY	23,410	12,048	11,000	20,648	12,500	(8,148)
55480	TIRES	1,500	522	1,200	1,856	1,200	(656)
55481	GAS & OIL	8,500	16,206	8,500	8,500	8,500	-
55487	WEARING APPAREL	8,000	8,077	6,000	6,000	6,000	-
55498	RENTAL OF SOFTWARE	400	300	400	400	6,400	6,000

FUND: 110 - GENERAL FUND

11022170	SHERIFF	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58316	AUTO EQUIPMENT	45,468	45,519	-	34,494	-	(34,494)
Total Org: 11022170		$885,726	$855,740	$783,215	$828,778	$868,662	$39,884

FUND: 110 - GENERAL FUND

11022190	VICTIM/WITNESS PROGRAM	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51009	OTHER SALARIES	47,945	48,374	50,107	50,107	53,247	3,140
51530	OVERTIME	-	763	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	642	643	671	671	714	43
52005	HEALTH INSURANCE	13,275	9,186	10,496	10,496	13,224	2,728
52010	SOCIAL SECURITY-FICA	3,668	3,502	3,833	3,910	4,073	163
52020	RETIREMENT-VRS	7,326	7,326	8,653	8,653	9,196	543
52025	WORKER'S COMPENSATION	-	29	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	25	30	30	30	30	-
53011	CONTRACTUAL AGREEMENTS	7,000	13,463	7,000	7,000	7,000	-
55001	TELEPHONE	200	164	200	200	200	-
55002	DUES & SUBSCRIPTIONS	300	302	300	300	300	-
55005	TRAINING & TRAVEL	1,500	866	1,500	1,500	1,500	-
55225	JUROR & WITNESS FEES	2,100	5,214	2,100	2,100	4,000	1,900
55405	OFFICE SUPPLIES	2,500	5,411	2,500	2,500	3,000	500
55410	POSTAGE OR SHIPPING	400	275	400	400	400	-
55486	NON-CAPITAL EQUIPMENT	29,549	2,842	-	202	1,000	798
Total Org: 11022190		$116,430	$98,391	$87,790	$88,070	$97,884	$9,814

FUND: 110 - GENERAL FUND

11022210	COMMONWEALTH ATTORNEY	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51007	CONSTITUTIONAL SALARIES	599,983	589,711	629,982	629,982	661,481	31,499
51510	PART-TIME HELP	16,160	14,939	16,800	16,800	17,640	840
51530	OVERTIME	-	35	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	8,040	7,896	8,442	8,442	8,864	422
52005	HEALTH INSURANCE	97,501	89,772	103,390	103,390	105,480	2,090
52006	HSA CONTRIBUTION	3,320	2,790	2,760	2,760	3,929	1,169
52010	SOCIAL SECURITY-FICA	47,135	43,423	49,479	49,479	51,953	2,474
52020	RETIREMENT-VRS	91,677	90,016	107,503	107,503	114,238	6,735
52030	UNEMPLOYMENT INSURANCE-VEC	300	303	274	274	274	-
52035	DISABILITY INSURANCE	1,568	1,999	2,716	2,716	3,702	986
53010	PROFESSIONAL SERVICES	650	51	650	650	650	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,500	276	1,500	1,500	500	(1,000)
55001	TELEPHONE	1,594	1,764	1,600	1,600	1,700	100
55002	DUES & SUBSCRIPTIONS	7,605	6,239	8,000	8,000	8,000	-
55005	TRAINING & TRAVEL	9,000	816	9,000	9,000	9,000	-
55405	OFFICE SUPPLIES	8,000	6,259	8,000	8,000	8,000	-
55406	PHOTOCOPYING	-	335	1,177	2,019	1,177	(842)
55410	POSTAGE OR SHIPPING	500	110	500	500	500	-
55472	STATE FORFEITED FUNDS PROGRM	12,174	-	-	15,478	-	(15,478)
55498	RENTAL OF SOFTWARE	10,000	9,838	10,000	10,000	10,000	-
58311	FURNITURE & FIXTURES	4,036	3,886	-	-	-	-
58341	SPECIAL EQUIPMENT	20,000	4,124	5,000	5,000	5,000	-
Total Org: 11022210		$940,743	$874,580	$966,773	$983,093	$1,012,088	$28,995

FUND: 110 - GENERAL FUND

11033110	POLICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	2,947,903	2,866,489	3,197,190	3,197,190	3,402,169	204,979
51006 53300	FULL TIME SALARIES/WAGES	22,000	-	-	-	-	-
51510	PART-TIME HELP	68,289	41,572	71,715	71,715	75,301	3,586
51530	OVERTIME	245,295	226,732	255,000	255,000	255,000	-
51530 52900	OVERTIME DMV GRANT	14,080	11,886	-	12,400	-	(12,400)
51530 53300	OVERTIME US MARSHALL GRANT	4,998	18,465	-	-	-	-
51530 53400	OVERTIME-COVID PD	-	887	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	39,598	35,859	42,842	42,842	45,629	2,787
52001 52900	GROUP LIFE INSURANCE-VRS	-	113	-	-	-	-
52001 53300	GROUP LIFE INSURANCE-VRS	-	140	-	-	-	-
52005	HEALTH INSURANCE	539,784	564,367	710,383	710,383	695,252	(15,131)
52005 52900	HEALTH INSURANCE	-	1,036	-	-	-	-
52005 53300	HEALTH INSURANCE	-	2,217	-	-	-	-
52006	HSA CONTRIBUTION	3,192	3,640	2,800	2,800	6,494	3,694
52006 53300	HSA CONTRIBUTION	-	50	-	-	-	-
52010	SOCIAL SECURITY-FICA	249,485	230,234	269,579	273,634	285,763	12,129
52010 52900	SOCIAL SECURITY-FICA DMV	-	890	-	-	-	-
52010 53300	SOCIAL SECURITY-FICA US MARSH	-	1,386	-	-	-	-
52010 53400	SOCIAL SECURITY-FICA	-	67	-	-	-	-
52020	RETIREMENT-VRS	450,447	408,111	510,236	510,236	588,073	77,837
52020 52900	RETIREMENT-VRS	-	1,368	-	-	-	-
52020 53300	RETIREMENT-VRS	-	1,572	-	-	-	-
52025	WORKER'S COMPENSATION	-	16,670	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	1,608	1,951	1,733	1,733	1,733	-
52030 52900	UNEMPLOYMENT-VEC DMV	-	5	-	-	-	-
52030 53300	UNEMPLOYMENT-VEC US MAR	-	10	-	-	-	-
52032	LINE OF DUTY ACT BENEFIT	83,000	81,304	83,000	83,000	83,000	-
52035	DISABILITY INSURANCE	1,000	172	1,000	1,000	307	(693)

FUND: 110 - GENERAL FUND

11033110	POLICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52037	DEFERRED COMP PAYMENT	-	20,790	-	-	-	-
53001	ADVERTISING	500	253	500	500	500	-
53005	PRINTING AND BINDING	6,000	5,142	6,000	6,000	6,000	-
53010	PROFESSIONAL SERVICES	12,000	20,500	25,000	25,000	25,000	-
53011	CONTRACTUAL AGREEMENTS	2,500	2,167	2,500	2,500	2,500	-
53015	BLOOD TEST	500	-	500	500	500	-
53016	MEDICAL EXAMINATIONS	4,500	120	4,500	4,500	1,500	(3,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	6,000	857	6,000	6,075	5,000	(1,075)
53105	MAINT.REPAIR-VEHICLES & EQUIP	45,000	45,360	45,000	61,286	45,000	(16,286)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	5,000	4,332	5,000	5,000	5,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	23,989	17,019	24,708	24,708	23,449	(1,259)
53166	CONTRACTED MAINT-SPEC EQUIP	146,384	154,211	155,203	155,203	155,250	47
55001	TELEPHONE	30,456	37,250	21,615	21,615	49,000	27,385
55002	DUES & SUBSCRIPTIONS	20,000	15,977	20,000	20,000	20,000	-
55005	TRAINING & TRAVEL	88,000	88,747	76,000	76,000	78,000	2,000
55005 52900	TRAINING & TRAVEL	1,300	1,187	-	800	-	(800)
55007	PHYSICAL FITNESS PROGRAM	6,500	3,538	5,000	5,000	5,000	-
55205	SPECIAL EXPENSES	8,000	8,890	8,000	8,000	8,000	-
55305	MAINT/REPAIR-VEHICLES	50,388	40,192	35,000	61,349	35,000	(26,349)
55405	OFFICE SUPPLIES	9,000	12,546	9,000	9,000	9,000	-
55406	PHOTOCOPYING	800	421	800	982	800	(182)
55407	M&S-K-9	7,000	3,887	5,250	5,250	5,250	-
55408	PHOTOGRAPH PROCESSING	500	-	500	500	-	(500)
55409	M&S-CITIZENS POLICE ACADEMY	1,000	-	2,000	2,000	2,000	-
55410	POSTAGE OR SHIPPING	3,500	2,306	3,500	3,500	3,000	(500)
55411	M&S-SPECIAL ENFORCEMENT TEAM	11,750	11,350	14,750	14,750	14,750	-
55414	M&S-CRITICAL RESPONSE	10,890	4,276	10,000	14,240	10,000	(4,240)
55415	MATERIALS/SUPPLIES	55,209	54,877	50,000	53,320	50,000	(3,320)

FUND: 110 - GENERAL FUND

11033110	POLICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55416	M&S-TRAINING	41,749	11,468	30,000	49,229	28,500	(20,729)
55418	M&S-CRIME PREVENTION	5,000	1,848	5,000	5,235	5,000	(235)
55419	M&S-ANIMAL CONTROL	3,000	1,369	3,000	3,000	3,000	-
55472	STATE FORFEITED FUNDS PROGRM	75,722	31,428	-	79,819	-	(79,819)
55473	FEDERAL FORFEITED FUNDS PRGRAM	13,636	-	-	13,636	-	(13,636)
55480	TIRES	20,500	10,218	25,500	25,500	25,000	(500)
55481	GAS & OIL	80,000	101,341	75,000	75,000	75,000	-
55487	WEARING APPAREL	60,000	30,485	60,000	78,097	58,500	(19,597)
55497	RENTAL OF EQUIPMENT	3,500	125	3,500	3,594	3,000	(594)
55498	RENTAL OF SOFTWARE	8,250	8,230	-	-	-	-
55698	AUXILIARY POLICE EXPENSES	2,250	620	7,500	7,500	6,500	(1,000)
58316	AUTO EQUIPMENT	221,727	227,422	-	126,130	-	(126,130)
58342	COMPUTER EQUIPMENT	15,000	1,320	15,000	27,796	15,000	(12,796)
58342 40252	COMPUTER EQUIPMENT	25,349	-	-	25,349	-	(25,349)
58399	SITE IMPROVEMENT	2,000	2,000	10,000	10,000	10,000	-
Total Org: 11033110		$5,805,027	$5,501,263	$5,916,304	$6,279,396	$6,227,720	($51,676)

FUND: 110 - GENERAL FUND

11033140	E 911 CENTER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	368,773	356,835	498,283	498,283	606,240	107,957
51510	PART-TIME HELP	13,382	8,081	30,382	30,382	33,097	2,715
51530	OVERTIME	75,000	65,867	75,000	75,000	75,000	-
51632	ST DI CLAIM PAYMENTS	-	1,751	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,014	4,943	6,677	6,677	8,124	1,447
52005	HEALTH INSURANCE	87,675	77,632	112,855	112,855	122,676	9,821
52006	HSA CONTRIBUTION	1,100	807	1,000	1,000	530	(470)
52010	SOCIAL SECURITY-FICA	42,415	31,501	46,268	47,378	54,647	7,269
52020	RETIREMENT-VRS	68,573	56,411	86,054	86,054	104,698	18,644
52030	UNEMPLOYMENT INSURANCE-VEC	394	305	365	365	365	-
52035	DISABILITY INSURANCE	1,365	829	2,570	2,570	2,020	(550)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,800	234	1,800	1,800	1,800	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,500	-	1,500	1,500	1,500	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	18,218	17,972	18,765	18,765	19,328	563
53166	CONTRACTED MAINT-SPEC EQUIP	58,000	22,309	60,900	60,900	36,000	(24,900)
55001	TELEPHONE	85,870	30,094	75,600	75,600	40,000	(35,600)
55002	DUES & SUBSCRIPTIONS	500	72	500	500	500	-
55005	TRAINING & TRAVEL	10,000	7,760	10,000	10,000	10,000	-
55405	OFFICE SUPPLIES	3,500	2,508	3,500	3,500	3,500	-
55406	PHOTOCOPYING	-	163	-	163	-	(163)
55415	MATERIALS/SUPPLIES	3,207	1,996	3,000	3,842	3,000	(842)
55487	WEARING APPAREL	3,500	3,771	3,500	3,500	2,500	(1,000)
55497	RENTAL OF EQUIPMENT	-	-	-	1,268	1,170	(98)
58306	OFFICE EQUIPMENT	5,547	2,547	3,000	6,000	750	(5,250)
Total Org: 11033140		$856,333	$694,389	$1,041,519	$1,047,902	$1,127,445	$79,543

FUND: 110 - GENERAL FUND

11033210	FIRE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	1,791,460	1,797,718	2,068,035	2,068,035	2,180,726	112,691
51510	PART-TIME HELP	167,409	160,494	175,779	175,779	184,568	8,789
51530	OVERTIME	222,000	219,983	200,000	200,000	200,000	-
52001	GROUP LIFE INSURANCE-VRS	24,006	23,822	27,712	27,712	29,222	1,510
52005	HEALTH INSURANCE	436,500	423,071	491,112	491,112	470,459	(20,653)
52006	HSA CONTRIBUTION	7,600	8,654	7,600	7,600	8,598	998
52010	SOCIAL SECURITY-FICA	161,328	159,572	186,952	190,510	196,245	5,735
52020	RETIREMENT-VRS	281,735	271,326	355,909	355,909	376,611	20,702
52030	UNEMPLOYMENT INSURANCE-VEC	1,353	1,647	1,094	1,094	1,094	-
52032	LINE OF DUTY ACT BENEFIT	50,000	51,808	50,000	50,000	50,000	-
53005	PRINTING AND BINDING	365	136	365	365	365	-
53008	UNIFORM RENTAL	2,500	3,649	5,000	5,000	5,000	-
53010	PROFESSIONAL SERVICES	7,200	7,200	7,200	7,200	7,200	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	800	-	800	800	800	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	50,000	29,983	50,000	53,809	50,000	(3,809)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	2,000	1,142	2,000	2,000	1,500	(500)
53120	MAINT/REPAIR-RADIO EQUIPMENT	7,000	1,003	7,000	7,000	5,500	(1,500)
53130	MAINT/REPAIR-PLANT MACHINERY	500	-	500	500	500	-
55001	TELEPHONE	11,374	13,284	10,000	10,000	10,000	-
55002	DUES & SUBSCRIPTIONS	2,000	1,688	2,000	2,000	2,000	-
55005	TRAINING & TRAVEL	12,000	14,779	15,000	15,000	15,000	-
55305	MAINT/REPAIR-VEHICLES	25,000	27,406	23,000	23,000	25,000	2,000
55320	MAINT/REPAIR-RADIO EQUIP	1,500	2,179	1,250	1,250	2,000	750
55330	MAINT/REPAIR-PLANT MACHINERY	200	772	200	200	200	-
55340	MAINT/REPAIR SUPPLY-SPEC EQUIP	500	-	500	500	500	-
55405	OFFICE SUPPLIES	4,000	4,052	5,000	5,000	4,500	(500)
55410	POSTAGE OR SHIPPING	250	129	250	250	250	-
55412	M&S-EMS	7,000	18,900	8,000	8,000	10,000	2,000

FUND: 110 - GENERAL FUND

11033210	FIRE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55413	M&S-PUBLIC EDUCATION	2,000	2,457	2,000	2,000	3,000	1,000
55415	MATERIALS/SUPPLIES	15,000	10,974	20,000	20,000	19,000	(1,000)
55417	CLEANING SUPPLIES	2,500	4,042	5,000	5,000	5,000	-
55480	TIRES	8,000	7,551	10,000	10,000	12,000	2,000
55481	GAS & OIL	35,000	44,529	40,000	40,000	40,000	-
55485	SMALL TOOLS	1,000	9	1,000	1,000	1,000	-
55486	NON-CAPITAL EQUIPMENT	-	-	-	1,974	-	(1,974)
55487	WEARING APPAREL	20,000	21,079	25,000	25,000	25,000	-
55498	RENTAL OF SOFTWARE	27,000	22,329	27,000	27,000	25,000	(2,000)
55699	AUXILIARY FIREMEN EXPENSES	4,000	2,452	4,000	4,000	4,000	-
Total Org: 11033210		$3,392,080	$3,359,819	$3,836,258	$3,845,599	$3,971,838	$126,239

FUND: 110 - GENERAL FUND

11033290	COMMUNITY PUBLIC SAFETY	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55602	STATE EMS-FOUR FOR LIFE FUNDS	24,118	1,538	24,000	46,050	24,000	(22,050)
55639	STATE FIRE PROGRAM FUNDS	159,558	56,059	86,500	217,948	86,500	(131,448)
Total Org: 11033290		$183,676	$57,597	$110,500	$263,998	$110,500	($153,498)

FUND: 110 - GENERAL FUND

11033310	JUVENILE DETENTION HOME	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55649	CONTRIBUTION TO LOCAL AGENCY	130,608	130,608	236,948	236,948	459,396	222,448
Total Org: 11033310		$130,608	$130,608	$236,948	$236,948	$459,396	$222,448

FUND: 110 - GENERAL FUND

11033320	JAIL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53030	CARE OF PRISONERS	2,782,021	2,747,490	3,055,160	3,055,160	3,286,318	231,158
Total Org: 11033320		$2,782,021	$2,747,490	$3,055,160	$3,055,160	$3,286,318	$231,158

FUND: 110 - GENERAL FUND

11033330	OFFICE ON YOUTH	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53011	CONTRACTUAL AGREEMENTS	165,000	145,134	162,400	162,400	172,892	10,492
55001	TELEPHONE	-	1,721	-	-	-	-
55405	OFFICE SUPPLIES	-	139	-	-	-	-
Total Org: 11033330		$165,000	$146,995	$162,400	$162,400	$172,892	$10,492

FUND: 110 - GENERAL FUND

11033410	INSPECTIONS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	261,330	243,762	253,546	253,546	269,431	15,885
51530	OVERTIME	504	54	504	504	504	-
52001	GROUP LIFE INSURANCE-VRS	3,502	3,252	3,398	3,398	3,610	212
52005	HEALTH INSURANCE	47,755	45,126	51,548	51,548	51,912	364
52006	HSA CONTRIBUTION	875	825	850	850	1,380	530
52010	SOCIAL SECURITY-FICA	20,030	17,424	19,435	19,741	20,650	909
52020	RETIREMENT-VRS	39,931	37,072	43,787	43,787	46,531	2,744
52030	UNEMPLOYMENT INSURANCE-VEC	100	142	122	122	122	-
52035	DISABILITY INSURANCE	572	799	1,080	1,080	1,429	349
53005	PRINTING AND BINDING	250	-	-	-	250	250
53010	PROFESSIONAL SERVICES	2,470	-	5,000	5,000	2,500	(2,500)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	475	-	475	475	475	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	830	4,680	3,000	3,000	3,000	-
55001	TELEPHONE	7,077	3,176	11,700	11,700	6,775	(4,925)
55002	DUES & SUBSCRIPTIONS	1,000	1,138	1,250	1,250	1,250	-
55005	TRAINING & TRAVEL	5,000	4,315	5,000	5,000	5,000	-
55305	MAINT/REPAIR-VEHICLES	1,600	358	1,660	1,660	1,660	-
55405	OFFICE SUPPLIES	4,500	4,610	6,500	6,500	4,875	(1,625)
55406	PHOTOCOPYING	300	-	300	300	300	-
55410	POSTAGE OR SHIPPING	1,200	259	1,200	1,200	1,000	(200)
55415	MATERIALS/SUPPLIES	1,000	443	1,000	1,000	1,000	-
55480	TIRES	800	50	800	800	800	-
55481	GAS & OIL	3,200	2,674	3,320	3,320	4,000	680
55487	WEARING APPAREL	1,930	792	1,930	1,930	1,180	(750)
55497	RENTAL OF EQUIPMENT	-	129	-	-	-	-
58316	AUTO EQUIPMENT	-	-	-	30,000	-	(30,000)
58342	COMPUTER EQUIPMENT	1,700	1,522	-	-	-	-
Total Org: 11033410		$407,931	$372,601	$417,405	$447,711	$429,634	($18,077)

FUND: 110 - GENERAL FUND

11033510	ANIMAL CONTROL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53032	CARE OF ANIMALS	5,500	6,360	5,000	5,000	5,500	500
53056	REGIONAL ANIMAL SHELTER	115,000	117,107	147,240	147,240	235,881	88,641
Total Org: 11033510		$120,500	$123,466	$152,240	$152,240	$241,381	$89,141

FUND: 110 - GENERAL FUND

11033530	MEDICAL EXAMINER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53010	PROFESSIONAL SERVICES	280	320	250	250	500	250
Total Org: 11033530		$280	$320	$250	$250	$500	$250

FUND: 110 - GENERAL FUND

11044110	ENGINEERING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	181,035	176,711	196,627	196,627	226,189	29,562
51510	PART-TIME HELP	6,000	-	6,225	6,225	6,536	311
51530	OVERTIME	100	2,655	100	100	100	-
52001	GROUP LIFE INSURANCE-VRS	2,496	2,324	2,635	2,635	3,031	396
52005	HEALTH INSURANCE	30,033	33,405	40,000	40,000	41,691	1,691
52006	HSA CONTRIBUTION	804	850	500	500	850	350
52010	SOCIAL SECURITY-FICA	14,309	13,334	15,526	15,679	17,811	2,132
52020	RETIREMENT-VRS	27,662	26,773	33,957	33,957	39,063	5,106
52030	UNEMPLOYMENT INSURANCE-VEC	94	122	91	91	91	-
52035	DISABILITY INSURANCE	846	916	863	863	1,923	1,060
53005	PRINTING AND BINDING	500	-	200	200	200	-
53010	PROFESSIONAL SERVICES	4,000	-	4,000	4,000	3,000	(1,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	100	-	100	100	100	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	800	-	800	800	800	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	800	425	800	800	800	-
55001	TELEPHONE	2,872	1,902	2,400	2,400	2,400	-
55002	DUES & SUBSCRIPTIONS	250	-	100	100	100	-
55005	TRAINING & TRAVEL	1,000	240	1,000	1,000	1,000	-
55305	MAINT/REPAIR-VEHICLES	400	1,114	400	400	1,000	600
55405	OFFICE SUPPLIES	1,000	1,594	1,200	1,200	1,500	300
55406	PHOTOCOPYING	500	32	100	100	100	-
55410	POSTAGE OR SHIPPING	100	110	100	100	100	-
55415	MATERIALS/SUPPLIES	800	309	500	500	500	-
55480	TIRES	400	1,114	400	400	900	500
55481	GAS & OIL	1,500	1,650	1,500	1,500	1,500	-
55486	NON-CAPITAL EQUIPMENT	3,000	170	1,000	1,000	1,000	-
55498	RENTAL OF SOFTWARE	5,000	-	1,500	1,500	1,500	-
Total Org: 11044110		$286,401	$265,750	$312,624	$312,777	$353,785	$41,008

FUND: 110 - GENERAL FUND

11044120	PUBLIC WORKS ADMINISTRATION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	196,291	199,926	203,609	203,609	205,526	1,917
51510	PART-TIME HELP	20,858	14,164	20,858	20,858	22,722	1,864
51530	OVERTIME	4,000	5,165	4,000	4,000	4,000	-
52001	GROUP LIFE INSURANCE-VRS	2,630	2,666	2,728	2,728	2,754	26
52005	HEALTH INSURANCE	7,000	6,612	7,552	7,552	13,224	5,672
52010	SOCIAL SECURITY-FICA	16,934	16,383	17,538	17,729	17,767	38
52020	RETIREMENT-VRS	29,993	30,399	35,163	35,163	35,494	331
52030	UNEMPLOYMENT INSURANCE-VEC	114	98	61	61	61	-
52035	DISABILITY INSURANCE	-	788	974	974	1,376	402
53101	MAINT/REPAIR-OFFICE EQUIPMENT	800	240	825	865	825	(40)
53120	MAINT/REPAIR-RADIO EQUIPMENT	1,600	2,146	1,650	1,650	2,000	350
55001	TELEPHONE	1,894	1,666	1,850	1,850	1,850	-
55002	DUES & SUBSCRIPTIONS	570	157	600	600	600	-
55005	TRAINING & TRAVEL	900	-	950	950	750	(200)
55305	MAINT/REPAIR-VEHICLES	250	-	250	250	250	-
55405	OFFICE SUPPLIES	2,200	1,851	2,300	2,300	2,300	-
55406	PHOTOCOPYING	500	135	-	82	200	118
55410	POSTAGE OR SHIPPING	200	330	200	200	600	400
55481	GAS & OIL	2,000	-	1,000	1,000	1,000	-
55497	RENTAL OF EQUIPMENT	-	-	-	36	-	(36)
Total Org: 11044120		$288,734	$282,728	$302,108	$302,456	$313,299	$10,843

FUND: 110 - GENERAL FUND

11044130	STREETS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	717,060	553,176	607,142	692,142	704,327	12,185
51530	OVERTIME	60,000	65,475	60,000	60,000	60,000	-
51540	ON CALL PAY	10,000	12,028	10,000	10,000	10,000	-
52001	GROUP LIFE INSURANCE-VRS	9,618	7,370	8,136	9,274	9,438	164
52005	HEALTH INSURANCE	169,600	126,064	160,746	172,746	114,145	(58,601)
52006	HSA CONTRIBUTION	1,350	925	1,300	1,300	530	(770)
52010	SOCIAL SECURITY-FICA	60,210	45,637	51,801	59,375	59,236	(139)
52020	RETIREMENT-VRS	109,567	83,776	104,853	119,482	121,637	2,155
52030	UNEMPLOYMENT INSURANCE-VEC	425	350	365	365	426	61
52035	DISABILITY INSURANCE	964	1,320	2,878	2,878	3,568	690
53008	UNIFORM RENTAL	8,500	9,973	8,750	8,750	10,500	1,750
53010 14300	PROFESSIONAL SERVICES	32,000	-	33,000	33,000	33,000	-
53010 18500	PROFESSIONAL SERVICES	726	33,626	-	1,566	-	(1,566)
53010 45005	PROFESSIONAL SERVICES	7,280	-	-	-	-	-
53011 12300	CONTRACTUAL AGREEMENTS	27,000	-	28,000	28,000	28,000	-
53011 18000	CONTRACTUAL AGREEMENTS	-	1,332	-	-	-	-
53040	TREE CARE	10,000	-	10,500	10,500	10,500	-
53040 12300	TREE CARE	-	20,200	-	-	-	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	21,360	28,012	19,000	19,000	19,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	2,700	3,262	2,800	2,800	3,800	1,000
53225 18300	MAINTENANCE STREET/PAVING	1,725,117	1,631,575	1,180,000	1,798,219	1,180,000	(618,219)
53250	MAINT/REPAIR-SIDEWALKS	-	555	-	-	-	-
53250 17500	MAINT/REPAIR-SIDEWALKS	148,726	67,940	123,000	123,000	123,000	-
53250 19200	MAINT/REPAIR-SIDEWALKS	285,000	285,000	-	-	-	-
53253	MAINT/REPAIR-BRIDGES	-	-	50,000	50,000	-	(50,000)
53253 18500	MAINT/REPAIR-BRIDGES	50,000	-	-	-	-	-
53260	MAINT/REPAIR-GUARDRAILS	5,000	-	5,200	5,200	5,200	-
55001	TELEPHONE	5,406	1,651	5,200	5,200	2,000	(3,200)

FUND: 110 - GENERAL FUND

11044130	STREETS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55002	DUES & SUBSCRIPTIONS	200	442	200	200	500	300
55005	TRAINING & TRAVEL	750	1,412	775	775	1,000	225
55245	STREET LIGHTING	249,000	274,329	287,500	287,500	287,500	-
55246	STREET LIGHTS MAT/SUPP	2,346	-	5,000	5,000	5,000	-
55246 18400	STREET LIGHTS MAT/SUPPLIES	-	2,322	-	-	-	-
55252	MATERIALS & SUPPLIES-STREETS	6,841	5,988	-	-	-	-
55252 12300	MATERIALS & SUPPLIES-STREETS	24,900	12,702	50,000	50,000	50,000	-
55252 13400	MATERIALS & SUPPLIES-STREETS	-	108	-	-	-	-
55252 14300	MATERIALS & SUPPLIES-STREETS	15,000	46,094	15,000	15,175	15,000	(175)
55252 17300	MATERIALS & SUPPLIES-STREETS	7,500	6,719	3,000	3,000	3,000	-
55252 17500	MATERIALS & SUPPLIES-STREETS	30,000	7,712	33,300	33,300	33,000	(300)
55252 18000	MATERIALS & SUPPLIES-STREETS	21,000	20,974	5,000	5,000	5,000	-
55252 18300	MATERIALS & SUPPLIES-STREETS	46,000	52,139	46,000	46,000	46,000	-
55252 18800	MATERIALS & SUPPLIES-STREETS	2,100	5,134	-	-	-	-
55252 19000	MATERIALS & SUPPLIES-STREETS	500	-	500	500	500	-
55252 19200	MATERIALS & SUPPLIES-STREETS	200	-	200	200	200	-
55252 19600	MATERIALS & SUPPLIES-STREETS	200	-	-	-	-	-
55260 18000	SNOW REMOVAL-CHEMICALS	95,000	96,689	100,000	100,000	100,000	-
55267 18000	SNOW REMOVAL-OTHER	55,000	55,015	57,000	57,000	57,000	-
55305	MAINT/REPAIR-VEHICLES	29,500	35,216	44,000	44,000	44,000	-
55305 12300	MAINT/REPAIR-VEHICLES	12,500	7,290	-	-	-	-
55415	MATERIALS/SUPPLIES	-	716	-	-	-	-
55480	TIRES	3,000	6,731	3,100	3,100	7,500	4,400
55481	GAS & OIL	50,000	55,106	52,000	52,000	52,000	-
55485	SMALL TOOLS	2,500	1,152	5,200	5,200	5,200	-
55485 12300	SMALL TOOLS	2,500	-	-	-	-	-
55486 18000	NON-CAPITAL EQUIPMENT	-	6,676	-	-	-	-
55487	WEARING APPAREL	1,093	(537)	2,600	3,134	2,600	(534)

FUND: 110 - GENERAL FUND

11044130	STREETS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55490	SAFETY EQUIPMENT & SUPPLIES	7,500	10,235	10,500	10,500	10,500	-
55490 12300	SAFETY EQUIPMENT & SUPPLIES	281	-	-	-	-	-
55490 18300	SAFETY EQUIPMENT & SUPPLIES	-	-	-	780	-	(780)
55490 18800	SAFETY EQUIPMENT & SUPPLIES	3,757	3,757	-	-	-	-
55497	RENTAL OF EQUIPMENT	1,000	-	1,050	1,086	550	(536)
55498 12000	RENTAL OF SOFTWARE	8,300	8,637	8,300	8,300	9,000	700
58316	AUTO EQUIPMENT	145	-	-	37,000	-	(37,000)
58341	SPECIAL EQUIPMENT	9,660	9,660	-	-	-	-
Total Org: 11044130		$4,155,882	$3,711,665	$3,202,896	$3,981,546	$3,233,357	($748,189)

FUND: 110 - GENERAL FUND

11044140	TRAFFIC ENGINEERING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	110,585	56,546	124,317	124,317	81,972	(42,345)
51530	OVERTIME	7,200	8,895	7,200	7,200	7,200	-
51540	ON CALL PAY	3,200	2,452	3,200	3,200	3,200	-
52001	GROUP LIFE INSURANCE-VRS	1,482	722	1,666	1,666	1,098	(568)
52005	HEALTH INSURANCE	7,000	9,843	18,049	18,049	10,508	(7,541)
52010	SOCIAL SECURITY-FICA	9,255	4,952	10,306	10,459	7,066	(3,393)
52020	RETIREMENT-VRS	16,897	7,985	21,470	21,470	7,066	(14,404)
52030	UNEMPLOYMENT INSURANCE-VEC	79	56	91	91	61	(30)
52035	DISABILITY INSURANCE	303	285	573	573	404	(169)
53008	UNIFORM RENTAL	1,000	607	1,050	1,050	1,050	-
53011 12600	CONTRACTUAL AGREEMENTS	7,800	7,790	-	-	-	-
53011 12700	CONTRACTUAL AGREEMENTS	4,313	4,313	74,000	74,000	100,000	26,000
53105	MAINT.REPAIR-VEHICLES & EQUIP	1,500	1,351	1,550	1,550	1,550	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	250	201	250	250	250	-
55001	TELEPHONE	200	124	200	200	200	-
55002	DUES & SUBSCRIPTIONS	375	284	375	375	375	-
55005	TRAINING & TRAVEL	600	451	625	625	625	-
55252 12600	MATERIALS & SUPPLIES-STREETS	-	2,530	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	1,500	4,930	1,550	1,550	1,550	-
55405	OFFICE SUPPLIES	75	88	75	75	100	25
55415	MATERIALS/SUPPLIES	-	9,980	-	-	-	-
55415 12600	MATERIALS/SUPPLIES	4,500	4,794	4,700	4,700	5,000	300
55445	TRAFFIC MATERIALS	-	2,240	-	-	-	-
55445 12600	TRAFFIC MATERIALS	42,081	19,408	52,000	17,451	52,000	34,549
55480	TIRES	300	-	310	310	310	-
55481	GAS & OIL	1,600	1,021	1,650	1,650	1,650	-
55485	SMALL TOOLS	750	987	775	775	775	-
55485 12600	SMALL TOOLS	-	340	-	-	-	-

FUND: 110 - GENERAL FUND

11044140	TRAFFIC ENGINEERING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55487	WEARING APPAREL	400	277	415	415	415	-
55490	SAFETY EQUIPMENT & SUPPLIES	500	640	520	520	520	-
58316	AUTO EQUIPMENT	-	47,059	-	-	-	-
58341	SPECIAL EQUIPMENT	6,000	4,546	8,250	8,250	-	(8,250)
Total Org: 11044140		$229,745	$205,696	$335,167	$300,771	$284,945	($15,826)

FUND: 110 - GENERAL FUND

11044150	TRAFFIC SIGNALS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	78,324	55,486	51,123	51,123	103,928	52,805
51530	OVERTIME	3,500	8,411	1,500	1,500	1,500	-
51540	ON CALL PAY	-	2,205	2,000	2,000	2,000	-
52001	GROUP LIFE INSURANCE-VRS	1,050	739	685	685	1,393	708
52005	HEALTH INSURANCE	17,200	17,782	18,515	18,515	29,093	10,578
52010	SOCIAL SECURITY-FICA	6,260	4,665	4,179	4,332	8,218	3,886
52020	RETIREMENT-VRS	11,968	8,428	8,829	8,829	17,948	9,119
52030	UNEMPLOYMENT INSURANCE-VEC	50	46	30	30	61	31
52035	DISABILITY INSURANCE	175	291	232	232	883	651
53008	UNIFORM RENTAL	850	1,002	875	875	1,200	325
53010 12500	PROFESSIONAL SERVICES	20,000	9,175	20,000	27,700	15,000	(12,700)
53011 12500	CONTRACTUAL AGREEMENTS	4,000	3,951	4,000	4,000	4,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	-	40	-	-	-	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	5,000	4,166	-	-	2,500	2,500
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	125	127	1,650	1,650	1,650	-
53110 12500	MAINT/REPAIR-SPECIAL EQUIPMENT	1,500	1,270	-	-	-	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	150	140	150	150	150	-
53148	MAINT/REPAIR TRAFFIC SIGNALS	-	-	9,250	9,250	9,250	-
53148 12500	MAINT/REPAIR TRAFFIC SIGNALS	9,000	4,072	-	4,550	-	(4,550)
55001	TELEPHONE	1,219	974	1,050	1,050	1,050	-
55002	DUES & SUBSCRIPTIONS	250	198	25	25	200	175
55005	TRAINING & TRAVEL	750	131	750	750	750	-
55015	UTILITIES-ELECTRIC	10,500	10,297	10,750	10,750	10,750	-
55305	MAINT/REPAIR-VEHICLES	500	36	520	520	520	-
55348 12500	MAINT/REPAIR SUPPL(TRAFF SIG)	153,585	117,295	73,000	108,288	73,000	(35,288)
55405	OFFICE SUPPLIES	250	1,903	250	250	250	-
55410	POSTAGE OR SHIPPING	250	230	250	250	500	250
55410 12500	POSTAGE OR SHIPPING	-	63	-	-	-	-

FUND: 110 - GENERAL FUND

11044150	TRAFFIC SIGNALS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55415	MATERIALS/SUPPLIES	-	2,649	7,800	7,800	7,800	-
55415 12500	MATERIALS/SUPPLIES	14,500	9,511	-	-	-	-
55480	TIRES	300	367	310	310	400	90
55481	GAS & OIL	2,900	1,918	3,000	3,000	3,000	-
55485	SMALL TOOLS	500	773	520	520	520	-
55486	NON-CAPITAL EQUIPMENT	-	-	-	4,170	-	(4,170)
55487	WEARING APPAREL	300	158	310	310	310	-
55490	SAFETY EQUIPMENT & SUPPLIES	500	683	520	520	520	-
58341	SPECIAL EQUIPMENT	30,500	18,355	20,000	20,000	20,000	-
58341 12500	SPECIAL EQUIPMENT	-	5,565	-	-	-	-
58348	TRAFFIC SIGNALS	-	288	-	-	-	-
58348 12500	TRAFFIC SIGNALS	-	-	-	275	-	(275)
Total Org: 11044150		$375,956	$293,390	$242,073	$294,209	$318,344	$24,135

FUND: 110 - GENERAL FUND

11044210	BUILDING MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	389,828	378,140	447,730	447,730	468,693	20,963
51510	PART-TIME HELP	143,758	112,854	149,149	149,149	156,606	7,457
51530	OVERTIME	12,000	10,324	12,000	12,000	12,000	-
51540	ON CALL PAY	13,000	10,702	13,000	13,000	13,000	-
52001	GROUP LIFE INSURANCE-VRS	5,557	4,993	6,000	6,000	6,280	280
52005	HEALTH INSURANCE	77,500	77,383	94,519	94,519	90,067	(4,452)
52006	HSA CONTRIBUTION	550	515	530	530	530	-
52010	SOCIAL SECURITY-FICA	43,642	38,632	47,574	48,645	49,748	1,103
52020	RETIREMENT-VRS	63,371	56,923	77,323	77,323	80,943	3,620
52030	UNEMPLOYMENT INSURANCE-VEC	664	555	274	274	274	-
52035	DISABILITY INSURANCE	993	968	2,643	2,643	1,568	(1,075)
53008	UNIFORM RENTAL	5,300	5,145	5,500	5,500	6,000	500
53011	CONTRACTUAL AGREEMENTS	-	831	-	-	850	850
53027	PEST EXTERMINATION-CONTRACTUAL	10,000	2,778	10,000	10,000	10,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	2,000	5,423	2,100	2,100	5,000	2,900
53125	MAINT/REPAIR-ELEVATOR	20,000	15,203	20,500	24,853	20,500	(4,353)
53165	MAINTENANCE OF FACILITIES	150,400	132,914	155,000	169,517	155,000	(14,517)
55001	TELEPHONE	3,912	3,185	3,750	3,750	3,750	-
55005	TRAINING & TRAVEL	500	758	520	520	520	-
55015	UTILITIES-ELECTRIC	225,000	206,521	230,000	230,000	230,000	-
55020	UTILITIES-NATURAL GAS	60,000	58,717	62,000	62,000	62,000	-
55025	UTILITIES - PROPANE	11,000	9,562	11,500	11,500	11,000	(500)
55305	MAINT/REPAIR-VEHICLES	1,500	1,689	1,550	1,550	2,000	450
55415	MATERIALS/SUPPLIES	40,000	33,902	42,500	42,720	42,500	(220)
55417	CLEANING SUPPLIES	39,000	36,284	42,000	44,835	40,000	(4,835)
55450	BUILDING MATERIALS & MAINT	73,600	48,985	26,000	28,835	26,000	(2,835)
55480	TIRES	1,500	622	1,550	1,550	1,550	-
55481	GAS & OIL	7,800	11,251	8,000	8,000	10,000	2,000

FUND: 110 - GENERAL FUND

11044210	BUILDING MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55482	EMERGENCY GENERATOR FUEL	500	-	520	520	520	-
55485	SMALL TOOLS	500	559	520	520	520	-
55486	NON-CAPITAL EQUIPMENT	5,000	-	-	-	-	-
55487	WEARING APPAREL	400	460	420	420	450	30
55490	SAFETY EQUIPMENT & SUPPLIES	500	881	520	520	750	230
55497	RENTAL OF EQUIPMENT	-	-	-	36	-	(36)
58316	AUTO EQUIPMENT	-	-	-	57,234	-	(57,234)
Total Org: 11044210		$1,409,275	$1,267,658	$1,475,192	$1,558,293	$1,508,619	($49,674)

FUND: 110 - GENERAL FUND

11044220	EQUIPMENT MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	295,769	278,870	319,634	319,634	332,781	13,147
51510	PART-TIME HELP	17,904	15,526	17,904	17,904	19,504	1,600
51530	OVERTIME	3,000	9,348	3,000	3,000	3,000	-
52001	GROUP LIFE INSURANCE-VRS	3,963	3,708	4,335	4,335	4,459	124
52005	HEALTH INSURANCE	41,050	38,790	44,316	44,316	38,802	(5,514)
52010	SOCIAL SECURITY-FICA	24,226	22,522	26,103	26,524	27,179	655
52020	RETIREMENT-VRS	45,194	42,266	55,201	55,201	57,471	2,270
52030	UNEMPLOYMENT INSURANCE-VEC	200	181	152	152	152	-
52035	DISABILITY INSURANCE	-	268	1,450	1,450	522	(928)
53008	UNIFORM RENTAL	2,100	2,280	2,175	2,175	2,500	325
53011	CONTRACTUAL AGREEMENTS	1,300	2,970	1,350	1,350	3,000	1,650
53101	MAINT/REPAIR-OFFICE EQUIPMENT	100	40	100	100	100	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	1,500	65	1,550	1,990	1,550	(440)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	750	-	775	775	750	(25)
53120	MAINT/REPAIR-RADIO EQUIPMENT	500	502	520	520	520	-
55001	TELEPHONE	2,272	2,525	1,850	1,850	2,500	650
55002	DUES & SUBSCRIPTIONS	750	709	775	775	775	-
55005	TRAINING & TRAVEL	400	110	415	415	415	-
55305	MAINT/REPAIR-VEHICLES	1,500	1,477	1,550	1,550	1,550	-
55405	OFFICE SUPPLIES	600	1,108	600	600	600	-
55410	POSTAGE OR SHIPPING	50	-	50	50	50	-
55415	MATERIALS/SUPPLIES	5,350	10,013	5,500	5,500	6,000	500
55480	TIRES	300	1,483	300	300	600	300
55481	GAS & OIL	2,800	3,905	2,900	2,900	3,000	100
55485	SMALL TOOLS	5,000	7,489	5,200	5,200	7,500	2,300
55487	WEARING APPAREL	375	-	375	375	375	-
55490	SAFETY EQUIPMENT & SUPPLIES	1,500	1,354	1,550	1,550	1,550	-
55498	RENTAL OF SOFTWARE	15,200	12,008	16,000	11,650	16,000	4,350

FUND: 110 - GENERAL FUND

11044220	EQUIPMENT MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58316	AUTO EQUIPMENT	70,000	44,030	-	28,617	-	(28,617)
58341	SPECIAL EQUIPMENT	-	-	-	6,508	-	(6,508)
58385	BUILDING	-	3,932	-	-	-	-
Total Org: 11044220		$543,653	$507,478	$515,630	$547,266	$533,205	($14,061)

FUND: 110 - GENERAL FUND

11055110	PUBLIC HEALTH	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55605	CONTRIBUTION TO LOCAL HEALTH	308,388	284,218	286,264	274,363	298,153	23,790
Total Org: 11055110		$308,388	$284,218	$286,264	$274,363	$298,153	$23,790

FUND: 110 - GENERAL FUND

11055250	CHAPTER X BOARD	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55607	VALLEY COMMUNITY SERVICES BD	193,869	193,869	200,334	200,334	247,129	46,795
Total Org: 11055250		$193,869	$193,869	$200,334	$200,334	$247,129	$46,795

FUND: 110 - GENERAL FUND

11055300	CHILDREN SERVICES ACT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55530	FAMILY COMPREHENSIVE SERVICES	3,150,000	2,303,553	3,150,000	3,150,000	3,000,000	(150,000)
Total Org: 11055300		$3,150,000	$2,303,553	$3,150,000	$3,150,000	$3,000,000	($150,000)

FUND: 110 - GENERAL FUND

11055310	DEPT OF SOCIAL SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55510	AUXILIARY GRANTS	300,000	258,142	325,000	325,000	275,000	(50,000)
55523	ADC FOSTER	1,115,000	404,127	1,115,000	1,115,000	441,000	(674,000)
55529	CLIENT PURCHASED SERVICES	8,000	29,551	8,000	8,000	26,400	18,400
55550	GENERAL RELIEF	28,000	23,056	28,000	28,000	26,800	(1,200)
55561	VIEW PURCHASED SERVICES	90,000	33,316	90,000	90,000	90,000	-
55575	SPEC NEEDS ADOPTION SUBSIDY	100,000	51,671	100,000	100,000	94,500	(5,500)
55581	ADULT SERVICES	17,000	21,621	17,000	17,000	19,000	2,000
55582	SNAPET-ABLE BOD ADULT NO DEPEN	-	2,635	13,954	13,954	13,954	-
55583	APS COVID RELIEF	-	4,255	-	-	-	-
55587	ADOPTION SUBSIDY	1,255,000	1,470,229	1,400,000	1,400,000	1,650,000	250,000
55599	ADMINISTRATIVE EXPENSES	805,513	699,679	855,995	855,995	846,650	(9,345)
Total Org: 11055310		$3,718,513	$2,998,282	$3,952,949	$3,952,949	$3,483,304	($469,645)

FUND: 110 - GENERAL FUND

11055340	TAX RELIEF FOR THE ELDERLY	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55654	VETERANS TAX RELIEF	96,267	98,197	97,000	97,000	112,000	15,000
55655	TAX RELIEF EXPENSE	111,393	97,958	112,000	112,000	132,000	20,000
Total Org: 11055340		$207,660	$196,155	$209,000	$209,000	$244,000	$35,000

FUND: 110 - GENERAL FUND

11055350	COMMUNITY WELFARE ASSISTANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53012	BRITE ON DEMAND TRANSPORTATION	42,152	42,152	44,617	44,617	33,594	(11,023)
55641	VALLEY PROGRAM FOR AGING	26,000	26,000	26,000	26,000	26,000	-
55649	CHILDRENS ADVOCACY	7,229	7,229	10,162	10,162	7,116	(3,046)
55650	CAPSAW CONTRIBUTION	29,143	29,143	33,312	33,312	33,312	-
Total Org: 11055350		$104,524	$104,524	$114,091	$114,091	$100,022	($14,069)

FUND: 110 - GENERAL FUND

11066800	EDUCATIONAL CONTRIBUTIONS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55652	CONTRIB TO BLUE RIDGE COLLEGE	5,000	5,000	5,000	5,000	5,000	-
55662	VALLEY ALLIANCE FOR EDUCATION	4,000	4,000	4,000	4,000	4,000	-
Total Org: 11066800		$9,000	$9,000	$9,000	$9,000	$9,000	$-

FUND: 110 - GENERAL FUND

11077110	PARKS AND RECREATION ADMIN	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	357,313	359,134	379,913	379,913	402,262	22,349
51006 35000	FULL TIME SALARIES/WAGES	-	2,135	-	-	-	-
51510	PART-TIME HELP	60,850	50,345	78,858	78,858	82,801	3,943
51510 35000	PART-TIME HELP	69,000	74,491	69,000	69,000	72,450	3,450
51510 36000	PART-TIME HELP	7,000	2,004	7,000	7,000	7,350	350
51510 36200	PART-TIME HELP	104,750	88,321	104,750	104,750	109,988	5,238
51510 36500	PART-TIME HELP	81,000	63,705	81,000	81,000	85,050	4,050
51510 36800	PART-TIME HELP UMPIRES	24,000	17,888	24,000	24,000	25,200	1,200
51510 37000	PART-TIME HELP	9,100	6,961	9,100	9,100	9,555	455
51530	OVERTIME	22,100	8,678	22,100	22,100	22,100	-
51530 35000	OVERTIME	-	4,222	-	-	-	-
51530 36000	OVERTIME	-	88	-	-	-	-
51530 36500	OVERTIME	-	480	-	-	-	-
51530 37000	OVERTIME	-	39	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,788	4,720	5,194	5,194	5,390	196
52001 35000	GROUP LIFE INSURANCE-VRS	-	44	-	-	-	-
52005	HEALTH INSURANCE	65,500	70,494	83,317	83,317	70,283	(13,034)
52005 35000	HEALTH INSURANCE	-	284	-	-	-	-
52010	SOCIAL SECURITY-FICA	57,137	30,989	61,240	61,929	62,482	553
52010 35000	SOCIAL SECURITY-FICA	-	6,182	-	-	-	-
52010 36000	SOCIAL SECURITY-FICA	-	160	-	-	-	-
52010 36200	SOCIAL SECURITY-FICA	-	6,757	-	574	-	(574)
52010 36500	SOCIAL SECURITY-FICA	-	4,910	-	-	-	-
52010 36800	SOCIAL SECURITY-FICA UMP	-	1,368	-	-	-	-
52010 37000	SOCIAL SECURITY-FICA	-	535	-	77	-	(77)
52020	RETIREMENT-VRS	54,597	54,061	65,611	65,611	69,471	3,860
52020 35000	RETIREMENT-VRS	-	252	-	-	-	-

FUND: 110 - GENERAL FUND

11077110	PARKS AND RECREATION ADMIN	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52030	UNEMPLOYMENT INSURANCE-VEC	620	304	620	620	182	(438)
52030 35000	UNEMPLOYMENT INSURANCE-VEC	-	274	-	-	-	-
52030 36000	UNEMPLOYMENT INSURANCE-VEC	-	13	-	-	-	-
52030 36200	UNEMPLOYMENT INSURANCE-VEC	-	317	-	-	-	-
52030 36500	UNEMPLOYMENT INSURANCE-VEC	-	228	-	-	-	-
52030 36800	VEC-UMPIRES	-	68	-	-	-	-
52030 37000	UNEMPLOYMENT INSURANCE-VEC	-	25	-	-	-	-
52035	DISABILITY INSURANCE	493	392	493	493	823	330
52035 35000	DISABILITY INSURANCE	-	17	-	-	-	-
53001	ADVERTISING	4,000	782	4,000	4,000	3,000	(1,000)
53005	PRINTING AND BINDING	24,000	18,967	42,000	42,000	40,000	(2,000)
53011	CONTRACTUAL AGREEMENTS	20,000	19,095	20,000	20,000	20,000	-
53018	ENTERTAINMENT SERVICES	15,000	19,739	18,000	18,000	22,000	4,000
53085	COLLECTION FEES	-	135	-	-	-	-
53085 35000	COLLECTION FEES	-	248	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	3,000	240	3,000	3,060	3,000	(60)
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	-	500	500	-	(500)
55001	TELEPHONE	6,247	5,415	5,400	5,400	5,400	-
55002	DUES & SUBSCRIPTIONS	5,000	2,364	5,000	5,000	4,250	(750)
55005	TRAINING & TRAVEL	3,000	1,307	3,000	3,000	3,000	-
55269	RECREATION TRIPS	15,000	-	15,000	15,000	15,000	-
55270	SPECIAL PROGRAMS	16,000	4,937	18,673	18,673	16,327	(2,346)
55272 36500	SUMMER PLAYGROUND EXPENSES	18,000	6,701	20,000	20,000	18,000	(2,000)
55273 36200	HEART PROGRAM EXPENSES	18,000	14,435	20,000	20,000	20,000	-
55274 36000	BOOKER T CENTER PROGRAM	1,000	-	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	6,000	-	6,000	6,000	5,000	(1,000)
55405	OFFICE SUPPLIES	4,000	4,407	4,000	4,000	4,000	-
55406	PHOTOCOPYING	2,000	1,457	2,000	3,006	2,000	(1,006)

FUND: 110 - GENERAL FUND

11077110	PARKS AND RECREATION ADMIN	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55410	POSTAGE OR SHIPPING	3,000	300	3,000	3,000	1,500	(1,500)
55415	MATERIALS/SUPPLIES	40,000	20,010	40,000	40,000	40,000	-
55415 31200	MATERIALS/SUPPLIES-NATURE PLAY	3,481	-	-	1,056	-	(1,056)
55415 35000	MATERIALS/SUPPLIES	-	223	-	-	-	-
55440	CHEMICALS	-	-	6,000	6,000	5,000	(1,000)
55440 35000	CHEMICALS	6,000	-	-	-	-	-
55480	TIRES	1,000	-	1,000	1,000	1,000	-
55481	GAS & OIL	7,200	3,695	7,200	7,200	7,200	-
55497	RENTAL OF EQUIPMENT	-	49	-	202	-	(202)
55613	STAUNTON YOUTH SPORTS PROGRAM	18,000	7,000	18,000	18,000	17,050	(950)
55657	VIRGINIA COOPERATIVE EXT 4H	-	-	-	-	2,673	2,673
58385 34400	BUILDING	2,876	-	-	2,876	-	(2,876)
58399 38300	SITE IMPROVEMENT	-	-	-	12,000	-	(12,000)
58399 38900	SITE IMPROVEMENT	245,950	232,867	-	-	-	-
Total Org: 11077110		$1,406,502	$1,225,257	$1,253,969	$1,272,509	$1,280,787	$8,278

FUND: 110 - GENERAL FUND

11077120	HORTICULTURE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	90,619	80,234	98,509	98,509	111,559	13,050
51510 33200	PART-TIME HELP	-	2,722	-	-	-	-
51530	OVERTIME	7,000	3,083	7,000	7,000	7,000	-
52001	GROUP LIFE INSURANCE-VRS	1,214	1,047	1,320	1,320	1,495	175
52005	HEALTH INSURANCE	13,603	10,457	15,105	15,105	15,070	(35)
52006	HSA CONTRIBUTION	575	83	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	7,468	6,291	8,071	8,224	9,070	846
52010 33200	SOCIAL SECURITY-FICA	-	208	-	-	-	-
52020	RETIREMENT-VRS	13,847	11,939	17,012	17,012	19,266	2,254
52030	UNEMPLOYMENT INSURANCE-VEC	50	58	61	61	61	-
52030 33200	UNEMPLOYMENT INSURANCE-VEC	-	14	-	-	-	-
52035	DISABILITY INSURANCE	240	102	448	448	368	(80)
53011	CONTRACTUAL AGREEMENTS	-	-	10,000	10,000	8,000	(2,000)
53040	TREE CARE	14,750	17,562	20,000	21,100	20,000	(1,100)
53040 19200	TREE CARE	-	-	-	600,000	-	(600,000)
55001	TELEPHONE	781	429	725	725	725	-
55002	DUES & SUBSCRIPTIONS	185	185	325	325	325	-
55005	TRAINING & TRAVEL	1,000	290	1,000	1,000	1,000	-
55305	MAINT/REPAIR-VEHICLES	2,500	-	2,500	2,500	2,000	(500)
55415	MATERIALS/SUPPLIES	8,000	7,049	8,000	8,000	8,000	-
55415 33200	MATERIALS/SUPPLIES	6,074	2,747	-	10,583	-	(10,583)
55440	CHEMICALS	1,000	117	1,000	1,000	500	(500)
55450	BUILDING MATERIALS & MAINT	1,500	1,234	1,500	1,500	1,500	-
55455	TREE/PLANT PURCHASES	13,000	15,547	14,000	14,000	14,000	-
55457	FERTILIZERS/CHEMICALS	-	118	1,200	1,200	1,200	-
55481	GAS & OIL	-	1,589	1,000	1,000	1,000	-
55485	SMALL TOOLS	500	-	500	500	500	-
55486	NON-CAPITAL EQUIPMENT	7,250	-	-	-	-	-

FUND: 110 - GENERAL FUND

11077120	HORTICULTURE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55487	WEARING APPAREL	200	169	200	200	200	-
55490	SAFETY EQUIPMENT & SUPPLIES	-	300	300	300	300	-
Total Org: 11077120		$191,356	$163,575	$210,276	$822,112	$223,139	($598,973)

FUND: 110 - GENERAL FUND

11077130	GOLF COURSE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	55,461	63,829	57,964	57,964	61,595	3,631
51510	PART-TIME HELP	13,879	15,441	24,801	24,801	26,041	1,240
52001	GROUP LIFE INSURANCE-VRS	743	743	777	777	825	48
52010	SOCIAL SECURITY-FICA	5,330	6,077	6,332	6,523	6,704	181
52020	RETIREMENT-VRS	8,475	8,475	10,010	10,010	10,637	627
52030	UNEMPLOYMENT INSURANCE-VEC	68	85	30	30	30	-
53001	ADVERTISING	3,000	2,300	5,000	5,000	4,000	(1,000)
53010	PROFESSIONAL SERVICES	12,250	3,541	9,750	9,750	3,750	(6,000)
53011	CONTRACTUAL AGREEMENTS	-	1,453	-	-	-	-
53040	TREE CARE	15,000	15,145	15,000	15,000	15,000	-
53085	COLLECTION FEES	-	3,950	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	600	600	600	-
53165	MAINTENANCE OF FACILITIES	-	-	10,000	10,000	7,500	(2,500)
53165 19200	MAINTENANCE OF FACILITIES	-	-	-	33,429	-	(33,429)
55001	TELEPHONE	362	407	300	300	600	300
55002	DUES & SUBSCRIPTIONS	500	1,884	500	500	500	-
55015	UTILITIES-ELECTRIC	563	2,087	1,750	1,750	1,500	(250)
55405	OFFICE SUPPLIES	500	779	500	500	375	(125)
55415	MATERIALS/SUPPLIES	200	-	200	200	200	-
55481	GAS & OIL	6,000	4,443	6,000	6,000	6,500	500
55486	NON-CAPITAL EQUIPMENT	-	1,375	-	-	-	-
55497	RENTAL OF EQUIPMENT	6,000	-	6,000	6,000	4,000	(2,000)
55659	FIRST TEE OF SHENANDOAH VALLEY	-	-	-	-	3,250	3,250
58342	COMPUTER EQUIPMENT	2,000	-	2,000	2,000	2,500	500
Total Org: 11077130		$130,931	$132,014	$157,514	$191,134	$156,107	($35,027)

FUND: 110 - GENERAL FUND

11077190	COMMUNITY RECREATION ASSIST	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55633	BOYS AND GIRLS CLUB	20,000	20,000	20,000	20,000	20,000	-
Total Org: 11077190		$20,000	$20,000	$20,000	$20,000	$20,000	$-

FUND: 110 - GENERAL FUND

11077210	PARK MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	450,396	393,161	507,182	507,182	517,154	9,972
51510	PART-TIME HELP	42,127	10,469	43,707	43,707	45,892	2,185
51530	OVERTIME	25,000	12,867	25,000	25,000	25,000	-
52001	GROUP LIFE INSURANCE-VRS	6,035	5,210	6,966	6,966	6,930	(36)
52005	HEALTH INSURANCE	71,750	81,354	94,359	94,359	126,386	32,027
52006	HSA CONTRIBUTION	-	1,030	-	-	530	530
52010	SOCIAL SECURITY-FICA	39,591	30,741	44,055	45,011	44,986	(25)
52020	RETIREMENT-VRS	68,828	59,392	87,590	87,590	89,313	1,723
52030	UNEMPLOYMENT INSURANCE-VEC	379	408	382	382	334	(48)
52035	DISABILITY INSURANCE	994	860	2,448	2,448	2,071	(377)
53001	ADVERTISING	200	1,440	1,500	1,500	1,500	-
53008	UNIFORM RENTAL	3,500	4,305	3,500	3,500	3,500	-
53011	CONTRACTUAL AGREEMENTS	79,000	14,760	70,000	73,000	35,000	(38,000)
53040	TREE CARE	1,000	4,750	1,000	1,000	1,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	3,000	3,938	3,000	3,000	3,000	-
53165	MAINTENANCE OF FACILITIES	198,764	122,457	200,000	201,494	200,000	(1,494)
53165 19200	MAINTENANCE OF FACILITIES	-	-	-	9,122	-	(9,122)
53165 FLOOD	MAINTENANCE OF FACILITIES	600	600	-	-	-	-
55001	TELEPHONE	2,938	1,907	2,500	2,500	2,500	-
55002	DUES & SUBSCRIPTIONS	1,000	636	1,000	1,000	1,000	-
55005	TRAINING & TRAVEL	2,000	1,045	2,000	2,000	2,000	-
55305	MAINT/REPAIR-VEHICLES	40,000	60,452	40,000	40,000	40,000	-
55405	OFFICE SUPPLIES	200	-	200	200	200	-
55410	POSTAGE OR SHIPPING	-	500	-	-	-	-
55415	MATERIALS/SUPPLIES	54,000	61,586	54,000	54,000	54,000	-
55415 35000	MATERIALS/SUPPLIES	3,000	2,355	3,000	3,000	3,000	-
55415 FLOOD	MATERIALS/SUPPLIES	406	-	-	-	-	-

FUND: 110 - GENERAL FUND

11077210	PARK MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55440	CHEMICALS	1,000	11,689	1,000	1,000	1,000	-
55440 35000	CHEMICALS	16,000	23,818	16,000	16,000	16,000	-
55450	BUILDING MATERIALS & MAINT	12,000	-	12,000	12,000	10,000	(2,000)
55455	TREE/PLANT PURCHASES	-	1	-	-	-	-
55457	FERTILIZERS/CHEMICALS	13,000	10,191	13,000	13,000	10,000	(3,000)
55465	ZOO FOOD	2,500	3,762	2,500	2,500	2,500	-
55480	TIRES	-	2,804	-	-	-	-
55481	GAS & OIL	25,000	33,561	25,000	25,000	25,000	-
55485	SMALL TOOLS	1,000	-	1,000	1,000	1,000	-
55487	WEARING APPAREL	1,000	477	1,000	1,000	1,000	-
55490	SAFETY EQUIPMENT & SUPPLIES	6,000	1,003	6,000	6,000	5,000	(1,000)
55497	RENTAL OF EQUIPMENT	2,500	5,069	2,500	2,500	2,500	-
Total Org: 11077210		$1,174,708	$968,598	$1,273,389	$1,287,961	$1,279,296	($8,665)

FUND: 110 - GENERAL FUND

11077410	COMMUNITY CULTURAL CONTRIB	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55610	STONEWALL BRIGADE BAND	3,000	3,000	3,000	3,000	3,000	-
55620	W W BIRTHPLACE	5,000	5,000	5,000	5,000	5,000	-
55621	BEVERLEY STREET STUDIO	1,500	1,500	1,500	1,500	1,500	-
55643	STAUNTON/AUGUSTA ART CENTER	3,000	3,000	3,000	3,000	3,000	-
55653	SHENANARTS	3,000	3,000	3,000	3,000	3,000	-
Total Org: 11077410		$15,500	$15,500	$15,500	$15,500	$15,500	$-

FUND: 110 - GENERAL FUND

11077510	LIBRARY	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	406,098	398,835	403,385	403,385	448,099	44,714
51510	PART-TIME HELP	310,568	292,555	341,408	341,408	358,478	17,070
51530	OVERTIME	256	51	256	256	256	-
52001	GROUP LIFE INSURANCE-VRS	5,442	5,165	5,405	5,405	6,005	600
52005	HEALTH INSURANCE	65,550	52,219	57,169	57,169	60,196	3,027
52006	HSA CONTRIBUTION	1,100	1,336	1,000	1,000	1,590	590
52010	SOCIAL SECURITY-FICA	54,844	52,339	56,996	58,603	61,723	3,120
52020	RETIREMENT-VRS	62,052	58,887	69,665	69,665	77,387	7,722
52030	UNEMPLOYMENT INSURANCE-VEC	575	1,024	1,253	1,253	274	(979)
52035	DISABILITY INSURANCE	743	566	3,166	3,166	1,426	(1,740)
53005	PRINTING AND BINDING	4,600	2,407	4,600	4,600	4,600	-
53010	PROFESSIONAL SERVICES	300	-	300	300	400	100
53011	CONTRACTUAL AGREEMENTS	3,000	3,110	3,060	3,060	4,400	1,340
53085	COLLECTION FEES	-	-	2,000	2,000	-	(2,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	7,500	5,824	6,500	6,500	6,700	200
55001	TELEPHONE	2,800	3,024	3,000	3,000	3,000	-
55002	DUES & SUBSCRIPTIONS	2,050	1,512	1,550	1,550	2,000	450
55005	TRAINING & TRAVEL	4,000	469	4,000	4,000	6,100	2,100
55015	UTILITIES-ELECTRIC	27,000	30,076	27,000	27,000	31,000	4,000
55020	UTILITIES-NATURAL GAS	5,800	6,657	5,900	5,900	6,600	700
55270	SPECIAL PROGRAMS	6,200	3,029	3,000	3,000	4,000	1,000
55405	OFFICE SUPPLIES	7,000	8,035	13,000	13,000	9,000	(4,000)
55406	PHOTOCOPYING	1,400	935	1,100	1,745	1,100	(645)
55410	POSTAGE OR SHIPPING	1,900	1,509	1,900	1,900	1,600	(300)
55415	MATERIALS/SUPPLIES	7,000	7,902	8,500	8,500	10,000	1,500
55422	BOOKS	18,500	18,498	18,500	18,500	18,500	-
55423	BOOKS-STATE AID	82,000	82,000	87,000	87,000	96,378	9,378
55424	DATABASES	10,000	10,000	11,575	11,575	12,000	425

FUND: 110 - GENERAL FUND

11077510	LIBRARY	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55425	MEDIA	13,000	13,000	13,000	13,000	13,000	-
55426	MEDIA-STATE AID	33,100	33,119	33,750	33,750	35,000	1,250
55427	PERIODICALS	5,500	5,500	5,500	5,500	5,500	-
55428	PERIODICALS-STATE AID	5,300	5,300	5,300	5,300	13,000	7,700
55486	NON-CAPITAL EQUIPMENT	2,000	1,217	1,000	1,000	-	(1,000)
55486 ARPAL	NON-CAPITAL EQUIPMENT	21,309	21,309	-	-	-	-
55497	RENTAL OF EQUIPMENT	2,300	705	2,350	2,487	2,000	(487)
55498	RENTAL OF SOFTWARE	21,000	16,259	22,000	22,000	26,000	4,000
58306	OFFICE EQUIPMENT	450	-	-	-	-	-
58311	FURNITURE & FIXTURES	4,600	4,647	5,000	5,000	5,000	-
Total Org: 11077510		$1,206,837	$1,149,021	$1,230,088	$1,232,477	$1,332,312	$99,835

Projection 20241

CITY OF STAUNTON, VIRGINIA
FY 2024 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 27, 2023

5/1/2023

FUND: 110 - GENERAL FUND

11088110	PLANNING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	223,540	221,724	237,586	237,586	388,972	151,386
51510	PART-TIME HELP	-	743	-	-	21,000	21,000
51530	OVERTIME	228	6	228	228	228	-
52001	GROUP LIFE INSURANCE-VRS	2,995	2,948	3,184	3,184	5,212	2,028
52005	HEALTH INSURANCE	23,250	21,924	37,562	37,562	39,108	1,546
52006	HSA CONTRIBUTION	1,100	825	800	800	850	50
52010	SOCIAL SECURITY-FICA	17,118	16,713	18,193	18,499	31,381	12,882
52020	RETIREMENT-VRS	34,157	33,603	40,889	40,889	67,175	26,286
52030	UNEMPLOYMENT INSURANCE-VEC	100	124	100	100	152	52
52035	DISABILITY INSURANCE	197	190	713	713	340	(373)
53005	PRINTING AND BINDING	1,000	-	1,000	1,000	1,500	500
53010	PROFESSIONAL SERVICES	105,000	39,949	5,000	75,909	500	(75,409)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	600	600	600	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	200	-	200	200	200	-
55001	TELEPHONE	2,883	1,783	2,600	2,600	2,600	-
55002	DUES & SUBSCRIPTIONS	300	300	300	300	550	250
55005	TRAINING & TRAVEL	7,500	2,115	8,200	8,200	7,800	(400)
55305	MAINT/REPAIR-VEHICLES	340	-	340	340	340	-
55405	OFFICE SUPPLIES	1,200	1,086	1,200	1,200	1,200	-
55406	PHOTOCOPYING	1,000	30	1,000	1,000	1,000	-
55410	POSTAGE OR SHIPPING	2,000	423	2,800	2,800	2,300	(500)
55480	TIRES	400	-	400	400	400	-
55481	GAS & OIL	600	-	680	680	680	-
55486	NON-CAPITAL EQUIPMENT	1,500	-	1,500	1,500	-	(1,500)
55497	RENTAL OF EQUIPMENT	-	63	-	-	-	-
55498	RENTAL OF SOFTWARE	-	228	-	-	-	-
58316	AUTO EQUIPMENT	23,000	29,305	-	-	-	-
58342	COMPUTER EQUIPMENT	-	1,470	-	-	-	-
Total Org: 11088110		$450,208	$375,551	$365,075	$436,290	$574,088	$137,798

FUND: 110 - GENERAL FUND

11088120	COMMUNITY DEVELOPMENT ASSIST	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53010 ARPA	PROFESSIONAL SERVICES	-	-	-	225,000	-	(225,000)
55623	GART TOURISM	25,000	25,000	25,000	25,000	25,000	-
55644	CONTR-SPECIAL SERVICE DISTRICT	195,650	181,114	195,650	195,650	207,650	12,000
55645	CONTRIBUTION TO VALLEY AIRPORT	48,159	48,159	48,159	48,159	65,533	17,374
55646	STAUNTON CREATIVE COMM FUND	20,000	20,000	20,000	20,000	20,000	-
55666	HISTORIC STAUNTON FOUNDATION	35,000	35,000	35,000	35,000	35,000	-
55667	PLANNING DISTRICT COMMISSION	37,477	35,043	35,783	35,783	32,067	(3,716)
Total Org: 11088120		$361,286	$344,316	$359,592	$584,592	$385,250	($199,342)

FUND: 110 - GENERAL FUND

11088150	ECONOMIC DEVELOPMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	199,197	200,149	259,718	259,718	292,377	32,659
52001	GROUP LIFE INSURANCE-VRS	2,871	2,854	3,681	3,681	4,119	438
52005	HEALTH INSURANCE	29,350	27,283	31,648	31,648	39,350	7,702
52010	SOCIAL SECURITY-FICA	15,239	14,971	19,868	20,021	23,514	3,493
52020	RETIREMENT-VRS	32,729	32,541	47,444	47,444	53,084	5,640
52030	UNEMPLOYMENT INSURANCE-VEC	50	61	50	50	91	41
52037	DEFERRED COMP PAYMENT	15,000	13,756	15,000	15,000	15,000	-
53001	ADVERTISING	4,000	2,982	4,000	4,000	3,000	(1,000)
53005	PRINTING AND BINDING	3,000	-	5,000	5,000	3,750	(1,250)
53010	PROFESSIONAL SERVICES	64,012	64,786	28,012	28,012	29,250	1,238
53020	ENTERPRISE ZONE INCENTIVES	40,000	-	40,000	40,000	20,000	(20,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	-	200	200	200	-
53165	MAINTENANCE OF FACILITIES	-	-	-	-	24,000	24,000
53175	TECHNOLOGY SERVICES	1,000	500	1,000	1,000	1,000	-
55001	TELEPHONE	2,372	2,073	2,000	2,000	2,000	-
55002	DUES & SUBSCRIPTIONS	4,550	5,390	4,550	4,550	4,550	-
55005	TRAINING & TRAVEL	6,250	175	6,250	6,250	4,800	(1,450)
55105	AUTO LIABILITY INSURANCE	-	960	-	-	-	-
55205	SPECIAL EXPENSES	4,500	2,226	4,500	4,500	4,500	-
55305	MAINT/REPAIR-VEHICLES	1,000	-	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	2,500	573	2,500	2,500	2,000	(500)
55406	PHOTOCOPYING	750	102	750	750	750	-
55410	POSTAGE OR SHIPPING	1,000	23	1,000	1,000	500	(500)
55481	GAS & OIL	1,000	226	1,000	1,000	500	(500)
55498	RENTAL OF SOFTWARE	9,000	3,191	9,000	9,000	8,500	(500)
55660 46005	DEVELOP AGREEMENT-VILLAGES	90,000	146,905	130,000	130,000	130,000	-
55660 46006	DEV AGREE WSH DEVELOPMENT	80,000	-	-	-	-	-
55660 46010	DEVELOPMENT AGREEMENT	643,155	366,763	765,000	765,000	605,000	(160,000)
Total Org: 11088150		$1,252,725	$888,490	$1,383,171	$1,383,324	$1,272,835	($110,489)

FUND: 110 - GENERAL FUND

11088210	TOURISM	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	177,270	175,942	185,654	185,654	204,038	18,384
51530	OVERTIME	2,000	738	2,000	2,000	750	(1,250)
52001	GROUP LIFE INSURANCE-VRS	2,375	2,320	2,488	2,488	2,734	246
52005	HEALTH INSURANCE	9,720	15,263	18,049	18,049	18,043	(6)
52010	SOCIAL SECURITY-FICA	13,714	13,186	14,356	14,586	15,762	1,176
52020	RETIREMENT-VRS	27,087	26,445	32,063	32,063	35,237	3,174
52030	UNEMPLOYMENT INSURANCE-VEC	125	122	75	75	91	16
52035	DISABILITY INSURANCE	-	273	798	798	562	(236)
53001	ADVERTISING	50,000	25,881	50,000	74,600	8,000	(66,600)
53001 ARPAT	ADVERTISING	30,000	-	-	30,000	-	(30,000)
53005	PRINTING AND BINDING	15,000	27,692	30,000	30,000	10,000	(20,000)
53010	PROFESSIONAL SERVICES	5,000	5,188	5,000	5,000	4,800	(200)
53010 ARPAT	PROFESSIONAL SERVICES	30,000	-	-	30,000	-	(30,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	-	-	-	-	-
55001	TELEPHONE	1,189	2,316	1,000	1,000	500	(500)
55002	DUES & SUBSCRIPTIONS	4,000	3,935	4,000	4,000	3,800	(200)
55005	TRAINING & TRAVEL	5,000	5,097	5,000	5,000	3,943	(1,057)
55405	OFFICE SUPPLIES	2,500	1,418	2,500	2,500	1,200	(1,300)
55406	PHOTOCOPYING	200	71	200	200	71	(129)
55410	POSTAGE OR SHIPPING	3,000	1,949	3,000	3,000	1,500	(1,500)
55415	MATERIALS/SUPPLIES	-	25	-	-	-	-
55497	RENTAL OF EQUIPMENT	-	74	-	-	-	-
55498	RENTAL OF SOFTWARE	825	619	825	825	-	(825)
55669	GENERAL TOURISM	131,992	113,317	203,643	228,843	339,052	110,209
Total Org: 11088210		$511,197	$421,868	$560,651	$670,681	$650,083	($20,598)

FUND: 110 - GENERAL FUND

11088230	STAUNTON WELCOME CENTER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51510	PART-TIME HELP	50,000	34,046	51,000	51,000	55,559	4,559
52010	SOCIAL SECURITY-FICA	3,817	2,605	3,902	4,055	4,250	195
52030	UNEMPLOYMENT INSURANCE-VEC	156	83	156	156	-	(156)
55001	TELEPHONE	200	157	200	200	150	(50)
55405	OFFICE SUPPLIES	500	16	500	500	500	-
Total Org: 11088230		$54,673	$36,906	$55,758	$55,911	$60,459	$4,548

FUND: 110 - GENERAL FUND

11088410	CSPDC TRANSIT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53011	CONTRACTUAL AGREEMENTS	75,510	73,997	77,948	77,948	61,741	(16,207)
Total Org: 11088410		$75,510	$73,997	$77,948	$77,948	$61,741	($16,207)

FUND: 110 - GENERAL FUND

11099500	DEBT SERVICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59530	LEASE INSTALLMENT PRINCIPAL	-	11,597	-	-	-	-
59531	LEASE INSTALLMENT INTEREST	-	746	-	-	-	-
Total Org: 11099500		$-	$12,343	$-	$-	$-	$-

FUND: 110 - GENERAL FUND

11099600	TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59312	TRANSFER TO DEBT SERVICE	4,844,415	4,844,415	4,444,415	4,844,415	5,591,903	747,488
59339	TRANSFER TO CIP FUND	7,257,050	7,257,050	-	2,421,050	861,783	(1,559,267)
59353	TRANSFER TO WATER FUND	1,640	1,640	-	1,024,761	-	(1,024,761)
59354	TRANSFER TO SEWER FUND	372	372	-	538	-	(538)
59356	TRANSFER TO PARKING FUND	-	-	-	3,230	-	(3,230)
59357	TRANSFER TO STORMWATER FUND	94	94	-	2,153	-	(2,153)
59358	TRANSFER TO REFUSE FUND	251	251	-	18,302	-	(18,302)
59390	TRANSFER TO EDUCATION FUND	13,630,476	13,630,476	15,065,237	15,065,237	15,970,171	904,934
Total Org: 11099600		$25,734,298	$25,734,298	$19,509,652	$23,379,686	$22,423,857	($955,829)

FUND: 110 - GENERAL FUND

11099800	NONDEPARTMENTAL EXPENDITURES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55670	OTHER EXPENSES	-	-	-	108,325	-	(108,325)
56997 ARPA	CONTINGENCY	4,477,913	-	-	-	-	-
Total Org: 11099800		$4,477,913	$-	$-	$108,325	$-	($108,325)
Total Fund: 110		**$75,785,058**	**$66,191,382**	**$65,192,940**	**$72,470,972**	**$69,838,873**	**($2,632,099)**

FUND: 110 - GENERAL FUND

11099800 NONDEPARTMENTAL EXPENDITURES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	$75,785,058	$66,191,382	$65,192,940	$72,470,972	$69,838,873	($2,632,099)

BLUE RIDGE COURT SERVICES

FUND: 210 - BRCS FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
21001 41510	INTEREST REVENUE	-	9	-	-	-	-
Total Org: 21001		$-	$9	$-	$-	$-	$-

FUND: 210 - BRCS FUND

06	CHARGES FOR SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
21032 41656	SUPERVISION FEES	35,000	11,200	35,000	15,000	15,000	-
21032 41657	DRUG SCREEN FEES	-	1,519	-	-	-	-
21032 41658	HEM MONITORING FEES	140,000	115,429	172,115	125,000	125,000	-
21032 41659	GROUP THERAPY FEES	-	2,805	-	-	-	-
Total Org: 21032		$175,000	$130,953	$207,115	$140,000	$140,000	$-

FUND: 210 - BRCS FUND

07 MISCELLANEOUS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
21001 41753	RESTITUTION PAYMENTS	-	255	-	-	-	-
21033 44121	VCSB - THERAPEUTIC DOCKET	-	55,227	55,369	95,000	95,000	-
21033 44122 40236	VCSB-MH COURT	55,369	-	-	-	-	-
21033 44122 40237	AUG HEALTH DBT	15,000	2,500	8,937	23,900	8,900	(15,000)
21033 44123	CAPSAW-SPECIAL GRANT	20,500	14,014	20,500	20,500	20,500	-
21033 44125	VCSB-MH RURAL JAIL DIVERSION	48,000	16,835	48,000	40,000	40,000	-
21033 44125 40402	VCSB-RAPID DIVERSION GRANT	-	-	-	31,824	-	(31,824)
Total Org: 21033		$138,869	$88,832	$132,806	$211,224	$164,400	($46,824)

FUND: 210 - BRCS FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
21033 45556	COMMUNITY CORRECTIONS	836,453	775,790	873,716	862,051	968,561	106,510
21033 45560	MISCELLANEOUS STATE-AID	-	-	-	-	33,791	33,791
21033 45570	SUPREME CT DRUG COURT GRANT	79,219	99,940	79,219	110,000	110,000	-
Total Org: 21033		$915,672	$875,730	$952,935	$972,051	$1,112,352	$140,301

FUND: 210 - BRCS FUND

11 FEDERAL CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
21033 46252 40102 BRCS CESF COVID	-	740	-	-	-	-
Total Org: 21033	$-	$740	$-	$-	$-	$-

FUND: 210 - BRCS FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
21001 49211	TRANSFER FROM GENERAL FUND	-	-	-	18,025	-	(18,025)
Total Org: 21001		$-	$-	$-	$18,025	$-	($18,025)

FUND: 210 - BRCS FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
21001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	4,370	-	-	2,163	-	(2,163)
Total Org: 21001		$4,370	$-	$-	$2,163	$-	($2,163)
Total Fund: 210		**$1,233,911**	**$1,096,263**	**$1,292,856**	**$1,343,463**	**$1,416,752**	**$73,289**

FUND: 210 - BRCS FUND

14 PRIOR YR APPROP	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	$1,233,911	$1,096,263	$1,292,856	$1,343,463	$1,416,752	$73,289

FUND: 210 - BRCS FUND

21033340	BLUE RIDGE COURT SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51009	OTHER SALARIES	530,235	478,851	607,900	577,842	620,602	42,760
51302	OTHER SALARIES	-	30,684	-	-	-	-
51510	PART-TIME HELP	45,135	22,913	23,360	-	-	-
51510 40401	PART-TIME HELP	-	-	-	19,050	22,915	3,865
51530	OVERTIME	-	4,367	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	-	-	-	4,396	4,396
52001	GROUP LIFE INSURANCE-VRS	7,116	6,621	7,936	7,743	8,130	387
52005	HEALTH INSURANCE	103,149	90,171	121,625	114,595	127,956	13,361
52006	HSA CONTRIBUTION	-	733	-	-	-	-
52010	SOCIAL SECURITY-FICA	44,080	39,653	48,059	45,161	47,475	2,314
52010 40401	SOCIAL SECURITY-FICA	-	-	-	1,450	1,753	303
52020	RETIREMENT-VRS	80,811	75,210	102,924	99,793	94,828	(4,965)
52025	WORKER'S COMPENSATION	12,000	11,625	18,758	17,433	18,120	687
52025 40401	WORKER'S COMPENSATION	-	-	-	-	694	694
52030	UNEMPLOYMENT INSURANCE-VEC	300	521	415	395	390	(5)
52030 40401	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	25	25
52035	DISABILITY INSURANCE	3,877	1,371	4,212	-	4,396	4,396
53011	CONTRACTUAL AGREEMENTS	9,100	3,288	9,100	3,000	-	(3,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,500	1,272	1,500	2,300	1,500	(800)
53105	MAINT.REPAIR-VEHICLES & EQUIP	-	20	-	-	-	-
55001	TELEPHONE	4,000	4,522	4,000	4,000	4,000	-
55002	DUES & SUBSCRIPTIONS	-	2,965	3,000	3,000	-	(3,000)
55003	DATA LINES/NETWORKING COMM.	-	2,471	2,500	2,500	-	(2,500)
55005	TRAINING & TRAVEL	8,000	4,862	8,000	7,897	8,000	103
55015	UTILITIES-ELECTRIC	10,000	5,414	5,000	5,000	8,000	3,000

FUND: 210 - BRCS FUND

21033340	BLUE RIDGE COURT SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55020	UTILITIES-NATURAL GAS	-	956	-	-	-	-
55204	SPECIAL EXP-CARRYOVER	-	805	-	-	-	-
55205	SPECIAL EXP-NON GRANT	2,500	1,283	2,500	2,500	-	(2,500)
55404	M & S - URINE SCREEN	4,000	-	4,000	4,000	10,000	6,000
55405	OFFICE SUPPLIES	20,010	14,447	20,000	16,496	20,000	3,504
55406	PHOTOCOPYING	-	580	-	62	-	(62)
55410	POSTAGE OR SHIPPING	2,600	2,079	2,600	2,600	2,600	-
55481	GAS & OIL	1,000	20	1,000	1,000	-	(1,000)
55486	NON-CAPITAL EQUIPMENT	10,660	7,028	6,300	-	5,000	5,000
55486 40102	NON-CAPITAL EQUIPMENT	-	740	-	-	-	-
55497	RENTAL OF EQUIPMENT	53,000	39,073	51,234	40,653	50,000	9,347
55498	SOFTWARE LICENSE FEES	1,000	1,200	1,000	1,000	-	(1,000)
55499	RENTAL OF REAL PROPERTY	62,400	19,135	58,000	47,000	58,000	11,000
58311	FURNITURE & FIXTURES	-	521	-	-	-	-
Total Org: 21033340		$1,016,473	$875,402	$1,114,923	$1,026,470	$1,118,780	$92,310

FUND: 210 - BRCS FUND

21033341	VCSB-THERAPEUTIC DOCKET	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51009	OTHER SALARIES	37,370	38,013	-	40,158	41,216	1,058
51530	OVERTIME	-	27	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	501	507	-	538	540	2
52005	HEALTH INSURANCE	6,998	6,612	-	7,242	6,804	(438)
52010	SOCIAL SECURITY-FICA	2,859	2,847	-	3,150	3,153	3
52020	RETIREMENT-VRS	5,710	5,781	-	6,935	6,298	(637)
52025	WORKER'S COMPENSATION	1,000	1,209	-	24	1,189	1,165
52030	UNEMPLOYMENT INSURANCE-VEC	25	30	-	-	30	30
52035	DISABILITY INSURANCE	269	200	-	30	297	267
53011 40237	CONTRAC AGREE DBT GROUP	-	44,644	-	23,900	-	(23,900)
55205	EMERGENCY NEEDS	-	-	-	21,000	21,000	-
55207	SPECIAL GRANT PEER X2	-	-	-	12,000	12,000	-
55405	OFFICE SUPPLIES	-	-	-	-	4,000	4,000
55415	THERAPEUTIC SUPPLIES	-	-	-	4,000	-	(4,000)
Total Org: 21033341		$54,732	$99,871	$-	$118,977	$96,527	($22,450)

FUND: 210 - BRCS FUND

21033343	SUPREME CT DRUG COURT PROGRAM	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51009	OTHER SALARIES	40,771	41,523	43,657	43,657	44,967	1,310
51510	PART-TIME HELP	21,097	11,920	21,932	-	-	-
51530	OVERTIME	-	121	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	546	553	572	572	589	17
52005	HEALTH INSURANCE	12,426	9,186	13,413	16,680	16,680	-
52010	SOCIAL SECURITY-FICA	4,733	3,947	5,018	3,417	3,440	23
52020	RETIREMENT-VRS	6,230	6,307	7,513	6,670	6,871	201
52025	WORKER'S COMPENSATION	1,500	1,272	1,948	-	1,297	1,297
52030	UNEMPLOYMENT INSURANCE-VEC	50	70	55	25	30	5
52035	DISABILITY INSURANCE	294	-	-	-	-	-
53010	PROFESSIONAL SERVICES	20,000	20,000	20,000	20,000	20,000	-
55005	TRAINING & TRAVEL	-	631	-	-	-	-
55205	SPECIAL EXPENSES-NON GRANT	-	214	-	-	-	-
55404	M & S - URINE SCREEN	4,836	20,099	12,000	19,056	16,126	(2,930)
Total Org: 21033343		$112,483	$115,843	$126,108	$110,077	$110,000	($77)

FUND: 210 - BRCS FUND

21033345	VCSB-MH RURAL JAIL DIVERSION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51009 40402	OTHER SALARIES	-	-	-	29,562	40,977	11,415
51510	PART-TIME HELP	28,516	15,161	29,646	29,646	29,081	(565)
52001 40402	GROUP LIFE INSURANCE-VRS	-	-	-	-	537	537
52005 40402	HEALTH INSURANCE	-	-	-	-	6,804	6,804
52010	SOCIAL SECURITY-FICA	2,182	1,160	2,268	2,383	2,225	(158)
52010 40402	SOCIAL SECURITY-FICA	-	-	-	2,262	3,135	873
52020 40402	RETIREMENT-VRS	-	-	-	-	6,261	6,261
52025	WORKER'S COMPENSATION	500	482	881	881	881	-
52025 40402	WORKER'S COMPENSATION	-	-	-	-	1,189	1,189
52030	UNEMPLOYMENT INSURANCE-VEC	25	33	30	30	30	-
52030 40402	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	30	30
52035	DISABILITY INSURANCE	-	-	-	-	295	295
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	-	(1,000)
55205	SPECIAL EXPENSES HOUSING	15,000	-	15,000	3,175	-	(3,175)
55210	CLIENT TRANSPORTATION	2,500	-	2,500	2,500	-	(2,500)
55415	MATERIALS/SUPPLIES	500	-	500	500	-	(500)
Total Org: 21033345		$50,223	$16,835	$51,825	$71,939	$91,445	$19,506
Total Fund: 210		**$1,233,911**	**$1,107,952**	**$1,292,856**	**$1,327,463**	**$1,416,752**	**$89,289**

FUND: 210 - BRCS FUND

21033345 VCSB-MH RURAL JAIL DIVERSION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$1,233,911**	**$1,107,952**	**$1,292,856**	**$1,327,463**	**$1,416,752**	**$89,289**

WATER FUND

FUND: 530 - WATER FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53001 41510	INTEREST REVENUE	3,500	(89,112)	3,500	3,500	3,500	-
53001 41520	RENTAL OF REAL PROPERTY	77,000	94,019	77,000	77,000	85,000	8,000
Total Org: 53001		$80,500	$4,907	$80,500	$80,500	$88,500	$8,000

FUND: 530 - WATER FUND

06 CHARGES FOR SERVICES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53001 41654	RETURNED CHECK FEE	1,000	1,080	1,000	1,000	1,000	-
53002 41840	WATER TRANSFER FEES	12,000	11,300	12,000	12,000	12,000	-
53002 41842	WATER USE	3,310,097	3,055,758	3,047,501	3,047,501	3,077,976	30,475
53002 41844	WATER RECONNECTION PENALTIES	30,000	58,633	30,000	30,000	59,000	29,000
53002 41846	WATER-LATE PAYMENT PENALTIES	35,000	47,670	35,000	35,000	48,000	13,000
53002 41848	WATER CONNECTIONS-NEW SERVICE	35,000	43,992	50,000	50,000	50,000	-
53002 41849	NORTH RIVER WATER REVENUE	-	1,023	-	-	1,000	1,000
53002 41850	BULK SALES-AUG CO SERV AUTH	1,207,500	1,298,672	1,207,500	1,207,500	1,300,000	92,500
53002 41852	BULK WATER SALES	4,000	7,249	4,000	4,000	5,000	1,000
53002 41856	WATER FACILITY FEES	-	64,750	-	-	-	-
Total Org: 53002		$4,634,597	$4,590,126	$4,387,001	$4,387,001	$4,553,976	$166,975

FUND: 530 - WATER FUND

07 MISCELLANEOUS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53001 41712	SALE OF SALVAGE & SURPLUS	-	5,300	-	-	-	-
53001 41760	CONTRIBUTED CAPITAL-DEVELOPER	-	33,720	-	-	-	-
Total Org: 53004		$-	$39,020	$-	$-	$-	$-

FUND: 530 - WATER FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53003 45560	MISC STATE AID	-	-	2,250,000	2,250,000	-	(2,250,000)
53004 45560 45005	MISC STATE-AID VDEP	389,750	-	-	-	3,855,000	3,855,000
Total Org: 53004		$389,750	$-	$2,250,000	$2,250,000	$3,855,000	$1,605,000

FUND: 530 - WATER FUND

11 FEDERAL CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53003 46250 COVUB	MISCELLANEOUS FEDERAL AID	-	15,957	-	-	-	-
53003 46250 SLRUB	MISCELLANEOUS FEDERAL AID	-	25,050	-	-	-	-
Total Org: 53004		$-	$41,006	$-	$-	$-	$-

FUND: 530 - WATER FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53001 49211	TRANSFER FROM GENERAL FUND	1,640	1,640	-	1,024,761	-	(1,024,761)
Total Org: 53001		$1,640	$1,640	$-	$1,024,761	$-	($1,024,761)

FUND: 530 - WATER FUND

13 LOAN/DEBT PROCEEDS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53001 41746	PROCEEDS FROM DEBT ISSUANCE	6,900,000	-	3,450,000	11,950,000	-	(11,950,000)
Total Org: 53001		$6,900,000	$-	$3,450,000	$11,950,000	$-	($11,950,000)

FUND: 530 - WATER FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53001 41930	APPRO.OF PRIOR YR FUND BAL	180	-	-	-	-	-
53001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	546,246	-	-	525,342	-	(525,342)
53001 41932	APPRO FOR PRIOR YEAR RESERVES	1,100,000	-	-	-	4,227,641	4,227,641
Total Org: 53001		$1,646,426	$-	$-	$525,342	$4,227,641	$3,702,299

FUND: 530 - WATER FUND

18 RECOVERED COSTS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53001 41901	RECOVERED COSTS-OPERATIONS	-	50,738	-	-	-	-
Total Org: 53003		$-	$50,738	$-	$-	$-	$-
Total Fund: 530		**$13,652,913**	**$4,727,437**	**$10,167,501**	**$20,217,604**	**$12,725,117**	**($7,492,487)**

FUND: 530 - WATER FUND

18 RECOVERED COSTS	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$13,652,913**	**$4,727,437**	**$10,167,501**	**$20,217,604**	**$12,725,117**	**($7,492,487)**

FUND: 530 - WATER FUND

53001520	WATER RISK MANAGEMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52004	OPEB EXPENSE	-	(33,655)	-	-	-	-
52005	HEALTH INSURANCE	25,000	8,058	25,000	25,000	-	(25,000)
52025	WORKER'S COMPENSATION	30,000	22,000	30,000	30,000	22,000	(8,000)
55101	FIRE & MULTI-PERIL INSURANCE	20,000	14,218	20,000	20,000	15,000	(5,000)
55105	AUTO LIABILITY INSURANCE	11,000	10,541	11,000	11,000	11,000	-
55110	OTHER INSURANCES	38,750	34,206	38,750	38,750	16,000	(22,750)
55120	LOCAL GOVERNMENT LIABILITY	10,000	5,241	10,000	10,000	5,500	(4,500)
55125	SELF-INSURANCE-COLLISION	40,000	-	40,000	40,000	20,000	(20,000)
55130	DAMAGE CLAIMS AWARDS	2,000	3,202	2,000	2,000	2,000	-
Total Org: 53001520		$176,750	$63,810	$176,750	$176,750	$91,500	($85,250)

FUND: 530 - WATER FUND

53004311	WATER BILLING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	196,340	164,666	231,623	231,623	192,433	(39,190)
51530	OVERTIME	5,000	3,628	5,000	5,000	5,000	-
52001	GROUP LIFE INSURANCE-VRS	2,631	2,177	3,104	3,104	2,579	(525)
52005	HEALTH INSURANCE	31,457	27,301	42,109	42,109	21,097	(21,012)
52006	HSA CONTRIBUTION	504	647	530	530	530	-
52010	SOCIAL SECURITY-FICA	15,403	11,837	18,102	18,485	17,112	(1,373)
52020	RETIREMENT-VRS	30,001	24,819	39,862	39,862	33,233	(6,629)
52022	PENSION EXPENSE-GASB68	-	(4,073)	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	200	147	200	200	160	(40)
52035	DISABILITY INSURANCE	575	431	710	710	820	110
53011	CONTRACTUAL AGREEMENTS	25,000	12,037	25,000	25,000	12,500	(12,500)
53085	COLLECTION FEES	69,000	32,128	78,000	41,666	10,000	(31,666)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	2,000	-	2,000	2,000	500	(1,500)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	5,000	-	5,000	5,000	500	(4,500)
55001	TELEPHONE	550	576	575	575	575	-
55002	DUES & SUBSCRIPTIONS	400	-	400	400	-	(400)
55005	TRAINING & TRAVEL	3,000	-	3,000	3,000	1,500	(1,500)
55205 COVUI	SPECIAL EXPENSES	-	14,398	-	-	-	-
55206 SLRUE	SPECIAL EXPENSES UB ASSISTANCE	-	25,050	-	-	-	-
55297	BAD DEBT EXPENSE	4,000	6,266	7,500	7,500	6,500	(1,000)
55299	CASH OVER & SHORT ACCOUNT	-	47	-	-	-	-
55405	OFFICE SUPPLIES	12,000	7,487	12,000	12,000	9,500	(2,500)
55406	PHOTOCOPYING	500	98	500	546	250	(296)
55410	POSTAGE OR SHIPPING	45,000	36,465	45,000	45,000	41,199	(3,801)
55497	RENTAL OF EQUIPMENT	2,300	213	2,300	2,407	1,800	(607)

FUND: 530 - WATER FUND

53004311	WATER BILLING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55498	RENTAL OF SOFTWARE	17,590	16,277	17,590	17,590	16,500	(1,090)
Total Org: 53004311		$468,451	$382,623	$540,105	$504,307	$374,288	($130,019)

FUND: 530 - WATER FUND

53004320	WATER PRODUCTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	320,591	302,318	365,641	365,641	491,239	125,598
51530	OVERTIME	7,000	15,988	7,000	7,000	7,000	-
51632	ST DI CLAIM PAYMENTS	-	1,990	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,296	3,940	4,900	4,900	6,583	1,683
52005	HEALTH INSURANCE	111,808	75,908	98,088	98,088	126,074	27,986
52006	HSA CONTRIBUTION	3,396	4,006	4,989	4,989	3,609	(1,380)
52010	SOCIAL SECURITY-FICA	25,061	22,964	28,507	29,043	38,115	9,072
52020	RETIREMENT-VRS	48,987	44,508	62,927	62,927	84,837	21,910
52022	PENSION EXPENSE-GASB68	-	(7,304)	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	320	282	360	360	360	-
52035	DISABILITY INSURANCE	-	1,075	1,118	1,118	3,314	2,196
53008	UNIFORM RENTAL	2,600	2,598	2,700	2,700	2,700	-
53009	OUTSIDE LAB SERVICES	5,500	5,619	5,600	5,600	5,600	-
53010	PROFESSIONAL SERVICES	469,100	7,550	12,500	109,600	12,500	(97,100)
53011	CONTRACTUAL AGREEMENTS	29,000	29,088	29,500	29,500	29,500	-
53050	WATERSHED SERVICES	12,000	-	12,000	12,000	12,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	1,412	500	500	500	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	4,500	6,859	4,600	4,600	4,600	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	200	-	200	200	200	-
53130	MAINT/REPAIR-PLANT MACHINERY	8,000	5,264	8,250	8,250	8,250	-
53165	MAINTENANCE OF FACILITIES	10,000	196	10,250	10,250	9,000	(1,250)
55001	TELEPHONE	2,157	1,497	2,050	2,050	2,050	-
55002	DUES & SUBSCRIPTIONS	2,400	2,632	2,500	2,500	2,500	-
55005	TRAINING & TRAVEL	2,000	2,386	2,050	2,050	2,200	150
55015	UTILITIES-ELECTRIC	23,000	25,963	24,000	24,000	25,000	1,000

FUND: 530 - WATER FUND

53004320	WATER PRODUCTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55020	UTILITIES-NATURAL GAS	10,000	9,455	10,250	10,250	9,500	(750)
55030	UTLITIES-WATER	13,000	13,801	13,500	13,500	14,000	500
55280	PUMP REPAIRS	5,000	-	5,100	5,100	4,000	(1,100)
55305	MAINT/REPAIR-VEHICLES	750	-	750	750	-	(750)
55330	MAINT/REPAIR-PLANT MACHINERY	12,500	657	13,000	13,000	10,000	(3,000)
55405	OFFICE SUPPLIES	1,100	2,304	1,150	1,150	1,150	-
55410	POSTAGE OR SHIPPING	150	52	150	150	150	-
55415	MATERIALS/SUPPLIES	5,500	2,186	5,600	5,600	4,000	(1,600)
55440	CHEMICALS	60,000	55,975	62,500	62,500	58,000	(4,500)
55442	MATERIAL AND SUPPLIES-LAB	12,072	14,053	12,500	12,500	13,500	1,000
55480	TIRES	300	-	300	300	-	(300)
55481	GAS & OIL	1,000	-	1,050	1,050	-	(1,050)
55485	SMALL TOOLS	250	-	260	260	260	-
55486	NON-CAPITAL EQUIPMENT	1,000	-	1,000	1,000	1,000	-
55487	WEARING APPAREL	400	771	40,000	40,000	1,000	(39,000)
55490	SAFETY EQUIPMENT & SUPPLIES	1,500	1,710	1,550	1,550	1,800	250
55647	HEADWATERS SOIL/WATER DISTRICT	16,319	16,319	16,899	16,899	16,319	(580)
55850	DEPRECIATION-ENTERPRISE	206,536	327,235	345,531	345,531	-	(345,531)
58399	SITE IMPROVEMENT	8,000,000	-	500,000	500,000	-	(500,000)
Total Org: 53004320		$9,439,793	$1,001,257	$1,721,320	$1,818,956	$1,012,410	($806,546)

FUND: 530 - WATER FUND

53004321	WATER DISTRIBUTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	445,684	261,107	333,869	333,869	364,948	31,079
51530	OVERTIME	31,000	47,670	31,000	31,000	31,000	-
51540	ON CALL PAY	6,000	4,429	6,000	6,000	6,000	-
52001	GROUP LIFE INSURANCE-VRS	5,972	3,335	4,474	4,474	4,890	416
52005	HEALTH INSURANCE	54,204	37,998	63,403	63,403	50,340	(13,063)
52006	HSA CONTRIBUTION	804	825	800	800	2,440	1,640
52010	SOCIAL SECURITY-FICA	36,925	23,223	28,371	28,830	30,749	1,919
52020	RETIREMENT-VRS	68,101	38,022	57,459	57,459	63,026	5,567
52022	PENSION EXPENSE-GASB68	-	(6,240)	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	360	160	200	200	240	40
52035	DISABILITY INSURANCE	-	507	1,113	1,113	1,659	546
53008	UNIFORM RENTAL	2,600	1,569	2,750	2,750	2,750	-
53010	PROFESSIONAL SERVICES	28,619	16,683	10,000	60,100	10,000	(50,100)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	-	181	-	-	-	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	3,000	3,800	3,100	3,100	3,500	400
53120	MAINT/REPAIR-RADIO EQUIPMENT	750	855	775	775	1,000	225
53225	MAINTENANCE STREET/PAVING	15,000	-	15,500	15,500	10,000	(5,500)
53288	MAINT/REPAIR-UTILITY LINES	25,000	17,973	26,000	78,896	26,000	(52,896)
55001	TELEPHONE	2,566	1,498	2,100	2,100	2,100	-
55005	TRAINING & CERTIFICATION	1,000	64	1,100	1,100	1,100	-
55252	MATERIALS & SUPPLIES-STREETS	14,000	14,825	14,500	16,658	14,500	(2,158)
55286	WATER METER REPLACEMENT	7,000	4,150	7,200	7,200	7,200	-
55288	UTILITY LINES MAINTENANCE	54,104	52,323	51,500	51,733	51,500	(233)
55305	MAINT/REPAIR-VEHICLES	10,000	13,776	10,500	10,500	10,500	-
55405	OFFICE SUPPLIES	650	224	675	675	675	-

FUND: 530 - WATER FUND

53004321	WATER DISTRIBUTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55415	MATERIALS/SUPPLIES	500	1,474	500	500	500	-
55480	TIRES	3,000	3,267	3,100	3,100	3,100	-
55481	GAS & OIL	16,000	15,954	16,500	16,500	16,500	-
55485	SMALL TOOLS	6,000	5,385	6,500	6,500	6,500	-
55487	WEARING APPAREL	1,300	1,363	1,350	1,350	1,350	-
55490	SAFETY EQUIPMENT & SUPPLIES	4,000	2,437	4,200	4,200	4,200	-
55497	RENTAL OF EQUIPMENT	-	-	-	36	-	(36)
55499	RENTAL OF REAL PROPERTY	2,500	2,429	2,500	2,500	2,500	-
55850	DEPRECIATION-ENTERPRISE	350,417	655,903	47,000	47,000	-	(47,000)
58326	HEAVY DUTY EQUIPMENT	51,532	-	-	-	-	-
58365	WATER LINES	400,000	-	5,665,000	4,353,211	650,000	(3,703,211)
58365 45005	WATER LINES	389,750	-	-	362,930	2,350,000	1,987,070
58390	WATER STORAGE TANKS	-	-	-	-	500,000	500,000
58390 45005	WATER STORAGE TANKS	-	-	-	-	5,360,000	5,360,000
Total Org: 53004321		$2,038,338	$1,227,167	$6,419,039	$5,576,062	$9,590,767	$4,014,705

FUND: 530 - WATER FUND

53004322	UTILITY TECHNICAL SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	279,606	328,692	330,006	330,006	336,847	6,841
51530	OVERTIME	26,000	31,491	26,000	26,000	26,000	-
51540	ON CALL PAY	6,000	8,401	6,000	6,000	6,000	-
52001	GROUP LIFE INSURANCE-VRS	3,747	4,233	4,422	4,422	4,514	92
52005	HEALTH INSURANCE	60,992	57,636	65,841	65,841	63,367	(2,474)
52006	HSA CONTRIBUTION	1,296	1,340	1,380	1,380	530	(850)
52010	SOCIAL SECURITY-FICA	23,379	26,904	24,333	24,716	28,217	3,501
52020	RETIREMENT-VRS	42,724	48,251	56,794	56,794	58,173	1,379
52022	PENSION EXPENSE-GASB68	-	(7,918)	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	240	182	240	240	240	-
52035	DISABILITY INSURANCE	-	218	954	954	704	(250)
53008	UNIFORM RENTAL	1,500	2,142	1,550	1,550	2,150	600
53010	PROFESSIONAL SERVICES	21,000	11,883	22,000	22,000	12,000	(10,000)
53105	MAINT.REPAIR-VEHICLES & EQUIP	1,000	741	1,050	1,050	1,000	(50)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	13,000	7,714	13,500	13,500	9,000	(4,500)
53120	MAINT/REPAIR-RADIO EQUIPMENT	750	802	775	775	775	-
55001	TELEPHONE	5,917	11,622	5,200	5,200	11,500	6,300
55005	TRAINING & TRAVEL	500	205	525	525	525	-
55015	UTILITIES-ELECTRIC	160,000	170,395	165,000	165,000	170,000	5,000
55280	PUMP REPAIRS	11,000	508	11,500	11,500	5,000	(6,500)
55281	PUMP REPLACEMENT	5,100	8,630	5,200	5,200	7,500	2,300
55285	WATER METER REPAIR	20,000	15,421	21,000	21,000	18,000	(3,000)
55286	WATER METER REPLACEMENT	288,300	288,859	310,000	295,000	310,000	15,000
55305	MAINT/REPAIR-VEHICLES	1,500	2,560	1,550	1,550	1,550	-
55405	OFFICE SUPPLIES	750	1,657	775	775	775	-

FUND: 530 - WATER FUND

53004322	UTILITY TECHNICAL SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55410	POSTAGE OR SHIPPING	100	-	100	100	100	-
55415	MATERIALS/SUPPLIES	10,000	15,788	10,500	10,500	10,500	-
55480	TIRES	3,000	1,069	3,100	3,100	3,100	-
55481	GAS & OIL	10,000	13,576	10,500	10,500	13,500	3,000
55485	SMALL TOOLS	750	1,275	775	775	1,000	225
55486	NON-CAPITAL EQUIPMENT	-	2,827	-	-	-	-
55487	WEARING APPAREL	500	699	525	525	525	-
55490	SAFETY EQUIPMENT & SUPPLIES	2,300	4,111	2,350	2,350	3,500	1,150
55498	RENTAL OF SOFTWARE	12,900	12,900	1,200	1,200	12,900	11,700
55850	DEPRECIATION-ENTERPRISE	63,000	43,913	52,000	52,000	-	(52,000)
58331	PLANT MACHINERY	80,000	-	-	-	-	-
58341	SPECIAL EQUIPMENT	65,000	-	-	15,000	-	(15,000)
Total Org: 53004322		$1,221,851	$1,118,726	$1,156,645	$1,157,028	$1,119,492	($37,536)

FUND: 530 - WATER FUND

53009500	DEBT SERVICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59521	BOND ISSUANCE COSTS	-	-	-	83,361	-	(83,361)
59618	2017C REFUNDING PRINCIPAL	221,603	-	228,638	228,638	242,708	14,070
59619	2017C REFUNDING INTEREST	131,908	90,743	121,180	121,180	109,911	(11,269)
59626	2021C REF PRINCIPAL	140,818	-	84,066	21,017	-	(21,017)
59627	2021C REF INTEREST	120,750	-	91,950	22,988	-	(22,988)
59628	2022 TRUIST PRINCIPAL	-	-	-	-	297,000	297,000
59629	2022 TRUIST INTEREST	-	-	-	132,012	295,643	163,631
59699	DEBT SERVICE RESERVE	105,431	-	-	-	-	-
Total Org: 53009500		$720,510	$90,743	$525,834	$609,195	$945,262	$336,067

FUND: 530 - WATER FUND

53009600	TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	409,344	410,178	410,178	410,178	407,673	(2,505)
59300	INTERFUND REIMBURSEMENT	(822,123)	(803,539)	(782,370)	(782,370)	(816,275)	(33,905)
Total Org: 53009600		($412,779)	($393,361)	($372,192)	($372,192)	($408,602)	($36,410)
Total Fund: 530		**$13,652,913**	**$3,490,965**	**$10,167,501**	**$9,470,107**	**$12,725,117**	**$3,255,010**

FUND: 530 - WATER FUND

53009600 TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$13,652,913**	**$3,490,965**	**$10,167,501**	**$9,470,107**	**$12,725,117**	**$3,255,010**

SEWER FUND

FUND: 540 - SEWER FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54001 41510	INTEREST REVENUE	2,500	(71,712)	2,500	2,500	2,500	-
Total Org: 54001		$2,500	($71,712)	$2,500	$2,500	$2,500	$-

FUND: 540 - SEWER FUND

06 CHARGES FOR SERVICES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54002 41860	SEWER USE FEE	3,863,177	3,626,841	3,863,177	3,863,177	3,910,000	46,823
54002 41862	SEWER CONNECTION-NEW SERVICE	25,000	59,300	25,000	25,000	50,000	25,000
54002 41866	SEWER FACILITY FEES	-	133,590	-	-	-	-
54002 41868	BULK SALES ACSA	20,000	34,582	20,000	20,000	34,000	14,000
Total Org: 54002		$3,908,177	$3,854,314	$3,908,177	$3,908,177	$3,994,000	$85,823

FUND: 540 - SEWER FUND

07 MISCELLANEOUS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54001 41712	SALE OF SALVAGE & SURPLUS	-	12,901	-	-	-	-
54001 41750	MISCELLANEOUS REVENUE	-	1,373	-	-	-	-
54001 41760	CONTRIBUTED CAPITAL-DEVELOPER	-	93,080	-	-	-	-
Total Org: 54004		$-	$107,354	$-	$-	$-	$-

FUND: 540 - SEWER FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54003 45560	MISCELLANEOUS STATE-AID	-	-	3,750,000	3,750,000	-	(3,750,000)
54004 45560 45005	MISC STATE-AID VDEP	300,250	-	-	-	4,555,000	4,555,000
Total Org: 54004		$300,250	$-	$3,750,000	$3,750,000	$4,555,000	$805,000

FUND: 540 - SEWER FUND

11 FEDERAL CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54003 46250 COVUB MISCELLANEOUS FEDERAL AID	-	16,778	-	-	-	-
54003 46250 SLRUB MISCELLANEOUS FEDERAL AID	-	31,688	-	-	-	-
Total Org: 54003	$-	$48,466	$-	$-	$-	$-

FUND: 540 - SEWER FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54001 49211	TRANSFER FROM GENERAL FUND	372	372	-	538	-	(538)
Total Org: 54001		$372	$372	$-	$538	$-	($538)

FUND: 540 - SEWER FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	6,350	-	-	295,241	-	(295,241)
54001 41932	APPRO FOR PRIOR YEAR RESERVES	-	-	2,154,520	2,154,520	-	(2,154,520)
Total Org: 54001		$6,350	$-	$2,154,520	$2,449,761	$-	($2,449,761)

FUND: 540 - SEWER FUND

18 RECOVERED COSTS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
54001 41915	RECOVERED COSTS-ACSA DEBT SER	50,000	34,611	50,000	50,000	50,000	-
Total Org: 54003		$50,000	$34,611	$50,000	$50,000	$50,000	$-
Total Fund: 540		**$4,267,649**	**$3,973,405**	**$9,865,197**	**$10,160,976**	**$8,601,500**	**($1,559,476)**

FUND: 540 - SEWER FUND

18 RECOVERED COSTS	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$4,267,649**	**$3,973,405**	**$9,865,197**	**$10,160,976**	**$8,601,500**	**($1,559,476)**

FUND: 540 - SEWER FUND

54001520	SEWER RISK MANAGEMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52004	OPEB EXPENSE	-	(11,018)	-	-	-	-
52005	HEALTH INSURANCE	6,000	-	6,000	6,000	-	(6,000)
52025	WORKER'S COMPENSATION	6,000	1,687	6,000	6,000	3,000	(3,000)
55101	FIRE & MULTI-PERIL INSURANCE	1,000	414	1,000	1,000	1,000	-
55105	AUTO LIABILITY INSURANCE	6,020	3,625	6,020	6,020	3,700	(2,320)
55120	LOCAL GOVERNMENT LIABILITY	7,000	7,124	7,200	7,200	7,200	-
55130	DAMAGE CLAIMS AWARDS	10,000	-	10,000	10,000	5,000	(5,000)
Total Org: 54001520		$36,020	$1,831	$36,220	$36,220	$19,900	($16,320)

FUND: 540 - SEWER FUND

54004411	SEWER BILLING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55205 COVUI	SPECIAL EXPENSES	-	16,778	-	-	-	-
55206 SLRUE	SPECIAL EXPENSES UB ASSISTANCE	-	31,688	-	-	-	-
55297	BAD DEBT EXPENSE	2,250	(5,896)	2,250	2,250	2,250	-
55498	RENTAL OF SOFTWARE	10,000	7,816	10,000	10,000	10,000	-
Total Org: 54004411		$12,250	$50,385	$12,250	$12,250	$12,250	$-

FUND: 540 - SEWER FUND

54004420	SEWER LINES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	202,895	50,659	178,311	178,311	150,912	(27,399)
51510	PART-TIME HELP	4,040	19,489	4,263	4,263	7,626	3,363
51530	OVERTIME	18,000	7,527	18,000	18,000	18,000	-
51540	ON CALL PAY	3,030	1,110	3,000	3,000	3,000	-
52001	GROUP LIFE INSURANCE-VRS	2,719	707	2,389	2,389	2,022	(367)
52005	HEALTH INSURANCE	49,308	12,192	20,686	20,686	48,706	28,020
52010	SOCIAL SECURITY-FICA	21,401	5,925	16,109	16,147	13,735	(2,412)
52020	RETIREMENT-VRS	31,090	8,311	30,687	30,687	26,062	(4,625)
52022	PENSION EXPENSE-GASB68	-	(20,633)	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	200	100	160	160	160	-
52035	DISABILITY INSURANCE	500	279	500	500	1,526	1,026
53001	ADVERTISING	-	69	-	-	-	-
53008	UNIFORM RENTAL	2,100	1,292	2,100	2,100	2,100	-
53010	PROFESSIONAL SERVICES	116,350	4,000	10,000	12,350	10,000	(2,350)
53105	MAINT.REPAIR-VEHICLES & EQUIP	4,500	225	4,750	4,750	4,750	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	450	353	475	475	475	-
53288	MAINT/REPAIR-UTILITY LINES	50,000	13,389	52,000	54,000	52,000	(2,000)
55001	TELEPHONE	1,672	815	1,350	1,350	1,350	-
55005	TRAINING & TRAVEL	750	46	775	775	775	-
55252	MATERIALS & SUPPLIES-STREETS	14,000	8,125	14,500	14,500	14,500	-
55288	UTILITY LINES MAINTENANCE	50,000	21,060	52,000	52,000	52,000	-
55305	MAINT/REPAIR-VEHICLES	5,000	6,310	5,200	5,200	5,200	-
55405	OFFICE SUPPLIES	250	16	260	260	260	-
55415	MATERIALS/SUPPLIES	1,000	45	1,025	1,025	1,025	-
55417	CLEANING SUPPLIES	200	-	200	200	200	-

FUND: 540 - SEWER FUND

54004420	SEWER LINES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55440	CHEMICALS	500	-	500	500	500	-
55480	TIRES	2,000	-	2,075	2,075	2,075	-
55481	GAS & OIL	9,000	5,409	9,000	9,000	9,000	-
55485	SMALL TOOLS	2,500	3,823	2,600	2,600	2,600	-
55487	WEARING APPAREL	1,000	(110)	1,000	1,000	1,000	-
55490	SAFETY EQUIPMENT & SUPPLIES	5,000	1,798	5,150	5,150	5,150	-
55497	RENTAL OF EQUIPMENT	-	-	-	36	-	(36)
55499	RENTAL OF REAL PROPERTY	2,100	1,919	2,100	2,100	2,100	-
55850	DEPRECIATION-ENTERPRISE	33,355	638,386	637,844	637,844	223,513	(414,331)
58366	SEWER LINES	-	-	5,450,000	5,450,000	150,000	(5,300,000)
58366 45005	SEWER LINES	300,250	-	-	290,855	4,555,000	4,264,145
Total Org: 54004420		$935,160	$792,636	$6,529,009	$6,824,288	$5,367,322	($1,456,966)

FUND: 540 - SEWER FUND

54004421	SEWAGE TREATMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53011	CONTRACTUAL AGREEMENTS	230,000	234,803	230,000	230,000	245,000	15,000
Total Org: 54004421		$230,000	$234,803	$230,000	$230,000	$245,000	$15,000

FUND: 540 - SEWER FUND

54004422	SEWER PUMP MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	325	-	325	325	325	-
55001	TELEPHONE	-	200	-	-	-	-
55015	UTILITIES-ELECTRIC	7,500	5,640	7,750	7,750	7,750	-
55280	PUMP REPAIRS	2,000	488	2,100	2,100	2,100	-
55281	PUMP REPLACEMENT	5,000	-	5,150	5,150	5,150	-
55415	MATERIALS/SUPPLIES	2,000	3,171	2,100	2,100	2,100	-
55850	DEPRECIATION-ENTERPRISE	2,500	1,506	2,500	2,500	2,500	-
Total Org: 54004422		$19,325	$11,006	$19,925	$19,925	$19,925	$-

FUND: 540 - SEWER FUND

54004423	MRWWTP	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53060	MRWWTP PAYROLL AND FRINGES	371,075	386,448	386,603	386,603	437,802	51,199
53062	MRWWTP OPERATIONAL EXPENSES	302,683	359,836	576,578	576,578	413,084	(163,494)
53063	MRWWTP ELECTRIC UTILITY	277,200	256,144	273,600	273,600	288,750	15,150
53066	SLUDGE MNGEMENT PAYROLL/FRINGE	10,671	19,834	26,391	26,391	19,916	(6,475)
53067	SLUDGE MNGEMENT HAULING/TEST	102,061	69,376	105,269	105,269	107,888	2,619
53070	LABORATORY PAYROLL AND FRINGES	39,707	34,911	37,336	37,336	50,168	12,832
53071	LABORATORY OPERATIONAL EXPENSE	8,932	5,885	10,146	10,146	10,050	(96)
55850	DEPRECIATION-ENTERPRISE	-	707,399	-	-	-	-
58331	PLANT MACHINERY	350,406	-	118,965	118,965	158,620	39,655
Total Org: 54004423		$1,462,735	$1,839,832	$1,534,888	$1,534,888	$1,486,278	($48,610)

FUND: 540 - SEWER FUND

54009500	DEBT SERVICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59521	BOND ISSUANCE COSTS	-	42,177	-	-	-	-
59522	DEBT SERVICE-BOND/AGENT FEES	5,000	-	5,000	5,000	-	(5,000)
59546	VRA 2001 NEW HOPE RD PRINCIPAL	22,864	-	-	-	-	-
59547	VRA 2001 NEW HOPE RD INTEREST	-	146	-	-	-	-
59560	VRA 2008-MRWWTP III PRINCIPAL	490,020	-	516,034	516,034	524,953	8,919
59561	VRA 2008 MRWWTP III INTEREST	120,035	90,019	73,287	73,287	64,368	(8,919)
59562	VRA 2008 MRRWTP DEWATER PR	108,931	-	114,714	114,714	116,697	1,983
59563	VRA 2008 MRRWWTP DEWATER INT	26,684	20,011	16,292	16,292	14,309	(1,983)
59618	2017C REFUNDING PRINCIPAL	93,398	-	96,363	96,363	102,293	5,931
59619	2017C REFUNDING INTEREST	55,595	38,246	51,073	51,073	46,323	(4,750)
Total Org: 54009500		$922,526	$190,599	$872,762	$872,762	$868,943	($3,819)

FUND: 540 - SEWER FUND

54009600	TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	183,367	170,235	170,235	170,235	142,984	(27,251)
59300	INTERFUND REIMBURSEMENT	466,266	433,595	459,908	459,908	438,898	(21,010)
Total Org: 54009600		$649,633	$603,830	$630,143	$630,143	$581,882	($48,261)
Total Fund: 540		**$4,267,649**	**$3,724,922**	**$9,865,197**	**$10,160,476**	**$8,601,500**	**($1,558,976)**

FUND: 540 - SEWER FUND

54009600 TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	$4,267,649	$3,724,922	$9,865,197	$10,160,476	$8,601,500	($1,558,976)

PARKING FUND

FUND: 560 - PARKING FUND

04 FINES AND FORFEITURE		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56002 41412	PARKING FINES	66,594	24,422	35,000	35,000	25,000	(10,000)
Total Org: 56002		$66,594	$24,422	$35,000	$35,000	$25,000	($10,000)

FUND: 560 - PARKING FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56001 41510	INTEREST REVENUE	120	94	120	120	120	-
56001 41520	RENTAL OF REAL PROPERTY	2,300	4,308	-	-	-	-
Total Org: 56001		$2,420	$4,402	$120	$120	$120	$-

FUND: 560 - PARKING FUND

06 CHARGES FOR SERVICES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56001 41654	ADMINSTRATIVE FEES	7,500	4,642	7,500	7,500	5,000	(2,500)
56002 41800	METER RECEIPTS-STREETS	2,000	2,501	2,000	2,000	2,000	-
56002 41802	METER RECEIPTS-HARDY LOT	10,000	10,792	10,000	10,000	10,000	-
56002 41803	METER RECEIPTS-RMA LOT	7,500	6,931	6,000	6,000	6,000	-
56002 41804	SALE OF TOKENS	1,500	2,235	1,500	1,500	1,500	-
56002 41806	METER PERMITS	18,000	19,305	20,000	20,000	20,000	-
56002 41808	PERIMETER PERMITS	900	1,005	900	900	1,000	100
56002 41810	DAILY RECPTS-JOHNSON ST GARAGE	5,000	4,603	5,000	5,000	5,000	-
56002 41812	RENTALS-JOHNSON STREET GARAGE	32,000	33,306	32,000	32,000	32,000	-
56002 41820	DAILY RECEIPTS-WHARF	45,000	44,807	40,000	40,000	40,000	-
56002 41822	RENTALS-WHARF	22,000	27,588	32,000	32,000	30,000	(2,000)
56002 41830	DAILY RECEIPTS-NEW ST	27,000	11,136	10,000	10,000	10,000	-
56002 41832	RENTALS-NEW ST	122,000	120,944	113,000	113,000	115,000	2,000
56002 41836	RENTALS-AUGUSTA ST	7,700	10,800	10,800	10,800	10,800	-
56002 41837	DAILY RECEIPTS-AUGUSTA ST	7,000	1	-	-	-	-
Total Org: 56002		$315,100	$300,594	$290,700	$290,700	$288,300	($2,400)

FUND: 560 - PARKING FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56001 49211	TRANSFER FROM GENERAL FUND	-	-	-	3,230	-	(3,230)
Total Org: 56001		$-	$-	$-	$3,230	$-	($3,230)

FUND: 560 - PARKING FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	30,095	-	-	-	-	-
56001 41932	APPRO FOR PRIOR YEAR RESERVES	129,561	-	225,623	225,623	135,920	(89,703)
Total Org: 56001		$159,656	$-	$225,623	$225,623	$135,920	($89,703)
Total Fund: 560		**$543,770**	**$329,418**	**$551,443**	**$554,673**	**$449,340**	**($105,333)**

FUND: 560 - PARKING FUND

14 PRIOR YR APPROP	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$543,770**	**$329,418**	**$551,443**	**$554,673**	**$449,340**	**($105,333)**

FUND: 560 - PARKING FUND

56001520	PARKING RISK MANAGEMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52025	WORKER'S COMPENSATION	2,100	1,404	2,400	2,400	2,400	-
55101	FIRE & MULTI-PERIL INSURANCE	3,500	6,465	6,750	6,750	6,750	-
55110	OTHER INSURANCES	27,728	34,568	38,000	38,000	7,000	(31,000)
Total Org: 56001520		$33,328	$42,437	$47,150	$47,150	$16,150	($31,000)

FUND: 560 - PARKING FUND

56004620	STREETS AND METERED LOTS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51510	PART-TIME HELP	42,525	15,240	44,651	44,651	58,738	14,087
52010	SOCIAL SECURITY-FICA	3,253	1,166	3,416	3,454	3,587	133
52030	UNEMPLOYMENT INSURANCE-VEC	40	44	40	40	40	-
53005	PRINTING AND BINDING	5,000	-	5,200	5,200	500	(4,700)
55001	TELEPHONE	200	180	200	200	200	-
55015	UTILITIES-ELECTRIC	500	298	520	520	520	-
55290	PARKING METER REPAIRS	2,000	34	2,100	2,100	500	(1,600)
55291	PARKING METER REPLACEMENT	2,000	-	2,000	2,000	500	(1,500)
55415	MATERIALS/SUPPLIES	500	457	520	520	520	-
55498	RENTAL OF SOFTWARE	9,550	8,484	9,550	9,550	9,550	-
55499	RENTAL OF REAL PROPERTY	15,000	-	5,700	5,700	5,700	-
58341	SPECIAL EQUIPMENT	-	-	25,000	25,000	10,000	(15,000)
Total Org: 56004620		$80,568	$25,902	$98,897	$98,935	$90,355	($8,580)

FUND: 560 - PARKING FUND

56004621	JOHNSON ST GARAGE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51510	PART-TIME HELP	18,731	14,346	19,668	19,668	20,651	983
51530	OVERTIME	-	88	-	-	-	-
52010	SOCIAL SECURITY-FICA	1,433	1,104	1,505	1,543	1,580	37
52030	UNEMPLOYMENT INSURANCE-VEC	40	41	40	40	40	-
53005	PRINTING AND BINDING	500	-	520	520	520	-
53085	COLLECTION FEES	-	36	-	-	-	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,000	-	1,500	1,500	500	(1,000)
53165	MAINTENANCE OF FACILITIES	30,095	33,798	-	-	-	-
55001	TELEPHONE	100	108	100	100	100	-
55015	UTILITIES-ELECTRIC	8,400	10,025	8,300	8,300	10,000	1,700
55405	OFFICE SUPPLIES	25	50	25	25	25	-
55415	MATERIALS/SUPPLIES	250	-	250	250	250	-
55850	DEPRECIATION-ENTERPRISE	-	172,709	-	-	-	-
Total Org: 56004621		$60,574	$232,306	$31,908	$31,946	$33,666	$1,720

FUND: 560 - PARKING FUND

56004622	WHARF LOT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51510	PART-TIME HELP	27,337	34,015	28,704	28,704	30,139	1,435
51530	OVERTIME	-	491	-	-	-	-
52010	SOCIAL SECURITY-FICA	2,091	2,640	2,196	2,273	2,306	33
52030	UNEMPLOYMENT INSURANCE-VEC	40	71	40	40	40	-
53005	PRINTING AND BINDING	750	-	775	775	775	-
53085	COLLECTION FEES	-	215	-	-	-	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	2,500	475	5,000	5,000	1,000	(4,000)
53110 19200	MAINT/REPAIR-SPECIAL EQUIPMENT	-	755	-	-	-	-
55001	TELEPHONE	100	108	100	100	100	-
55015	UTILITIES-ELECTRIC	1,400	760	1,450	1,450	1,450	-
55299	CASH OVER & SHORT ACCOUNT	-	(1)	-	-	-	-
55405	OFFICE SUPPLIES	25	-	25	25	25	-
55415	MATERIALS/SUPPLIES	250	146	260	260	260	-
55850	DEPRECIATION-ENTERPRISE	-	4,123	-	-	-	-
Total Org: 56004622		$34,493	$43,797	$38,550	$38,627	$36,095	($2,532)

FUND: 560 - PARKING FUND

56004623	NEW STREET GARAGE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51510	PART-TIME HELP	31,389	25,741	32,958	32,958	34,606	1,648
51530	OVERTIME	-	97	-	-	-	-
52010	SOCIAL SECURITY-FICA	2,401	1,977	2,521	2,598	2,647	49
52030	UNEMPLOYMENT INSURANCE-VEC	40	70	40	40	40	-
53085	COLLECTION FEES	-	92	100	100	100	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,000	178	1,000	1,000	250	(750)
55001	TELEPHONE	200	216	225	225	225	-
55015	UTILITIES-ELECTRIC	21,000	19,343	21,000	21,000	21,000	-
55299	CASH OVER & SHORT ACCOUNT	-	(10)	-	-	-	-
55405	OFFICE SUPPLIES	25	-	25	25	25	-
55415	MATERIALS/SUPPLIES	250	196	250	250	250	-
55850	DEPRECIATION-ENTERPRISE	-	124,703	-	-	-	-
Total Org: 56004623		$56,305	$172,601	$58,119	$58,196	$59,143	$947

FUND: 560 - PARKING FUND

56009500	DEBT SERVICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59620	2018A VRA PRINCIPAL	100,000	-	105,000	105,000	110,000	5,000
59621	2018A VRA INTEREST	78,419	62,393	73,165	73,165	67,656	(5,509)
Total Org: 56009500		$178,419	$62,393	$178,165	$178,165	$177,656	($509)

FUND: 560 - PARKING FUND

56009600	TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	100,083	98,654	98,654	98,654	36,275	(62,379)
Total Org: 56009600		$100,083	$98,654	$98,654	$98,654	$36,275	($62,379)
Total Fund: 560		**$543,770**	**$678,091**	**$551,443**	**$551,673**	**$449,340**	**($102,333)**

FUND: 560 - PARKING FUND

56009600 TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$543,770**	**$678,091**	**$551,443**	**$551,673**	**$449,340**	**($102,333)**

STORMWATER FUND

FUND: 570 - STORMWATER FUND

03 PERMITS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57002 41325	EROSION/SEDIMENTATION FEES	26,000	36,003	26,000	26,000	26,000	-
Total Org: 57002		$26,000	$36,003	$26,000	$26,000	$26,000	$-

FUND: 570 - STORMWATER FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57001 41510	INTEREST REVENUE	5,000	458	500	500	500	-
Total Org: 57001		$5,000	$458	$500	$500	$500	$-

FUND: 570 - STORMWATER FUND

06 CHARGES FOR SERVICES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57002 41846	LATE PAYMENT PENALTIES	5,000	5,807	6,000	6,000	6,000	-
57002 41885	STORMWATER DRAINAGE FEE	741,594	742,873	741,900	741,900	742,500	600
Total Org: 57002		$746,594	$748,680	$747,900	$747,900	$748,500	$600

FUND: 570 - STORMWATER FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57004 45560 45005	MISC STATE-AID VDEP	34,000	-	-	-	-	-
57004 45560 SLAF	MISCELLANEOUS STATE-AID	-	-	-	-	727,800	727,800
Total Org: 57004		$34,000	$-	$-	$-	$727,800	$727,800

FUND: 570 - STORMWATER FUND

11 FEDERAL CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57001 46250 ARPA	MISCELLANEOUS FEDERAL AID	-	-	-	2,150,000	1,200,000	(950,000)
Total Org: 57004		$-	$-	$-	$2,150,000	$1,200,000	($950,000)

FUND: 570 - STORMWATER FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57001 49211	TRANSFER FROM GENERAL FUND	94	94	-	2,153	-	(2,153)
Total Org: 57001		$94	$94	$-	$2,153	$-	($2,153)

FUND: 570 - STORMWATER FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57001 41930	APPRO.OF PRIOR YR FUND BAL	880,650	-	1,138,601	1,138,601	-	(1,138,601)
57001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	189,996	-	-	279,606	-	(279,606)
Total Org: 57001		$1,070,646	$-	$1,138,601	$1,418,207	$-	($1,418,207)

FUND: 570 - STORMWATER FUND

16 OTHER REVENUE		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57001 41761	CONTRIBUTED CAPITAL-OTHER	-	79,300	-	-	-	-
Total Org: 57004		$-	$79,300	$-	$-	$-	$-
Total Fund: 570		**$1,882,334**	**$864,534**	**$1,913,001**	**$4,344,760**	**$2,702,800**	**($1,641,960)**

FUND: 570 - STORMWATER FUND

16 OTHER REVENUE	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	$1,882,334	$864,534	$1,913,001	$4,344,760	$2,702,800	($1,641,960)

FUND: 570 - STORMWATER FUND

57001520	STORMWATER RISK MANAGEMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52004	OPEB EXPENSE	500	(2,597)	17,500	17,500	10,000	(7,500)
52005	HEALTH INSURANCE	-	701	-	-	-	-
52025	WORKER'S COMPENSATION	600	541	600	600	600	-
55105	AUTO LIABILITY INSURANCE	600	292	600	600	600	-
Total Org: 57001520		$1,700	($1,063)	$18,700	$18,700	$11,200	($7,500)

FUND: 570 - STORMWATER FUND

57004710	STORMWATER ENGINEERING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	104,945	99,313	119,152	119,152	138,391	19,239
51510	PART-TIME HELP	-	782	-	-	-	-
51530	OVERTIME	-	34	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,406	1,320	1,597	1,597	1,854	257
52005	HEALTH INSURANCE	18,757	15,851	21,355	21,355	15,446	(5,909)
52006	HSA CONTRIBUTION	504	359	504	504	-	(504)
52010	SOCIAL SECURITY-FICA	8,028	7,473	9,115	9,268	10,587	1,319
52020	RETIREMENT-VRS	16,036	15,043	20,506	20,506	23,900	3,394
52022	PENSION EXPENSE-GASB68	-	7,870	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	20	94	80	80	80	-
52035	DISABILITY INSURANCE	-	520	-	-	1,176	1,176
53001	ADVERTISING	1,000	-	1,000	1,000	500	(500)
53005	PRINTING AND BINDING	1,500	1,657	1,500	1,500	1,500	-
53010	PROFESSIONAL SERVICES	72,154	37,520	60,000	89,905	55,000	(34,905)
55001	TELEPHONE	1,214	328	1,120	1,120	560	(560)
55002	DUES & SUBSCRIPTIONS	5,000	3,795	5,000	5,000	4,000	(1,000)
55005	TRAINING & TRAVEL	2,000	483	2,000	2,000	2,000	-
55305	MAINT/REPAIR-VEHICLES	500	185	-	-	-	-
55405	OFFICE SUPPLIES	200	1,285	200	200	200	-
55406	PHOTOCOPYING	250	-	250	250	250	-
55410	POSTAGE OR SHIPPING	200	140	200	200	200	-
55415	MATERIALS/SUPPLIES	1,000	255	1,000	1,000	1,000	-
55486	NON-CAPITAL EQUIPMENT	-	45,505	-	-	-	-
55487	WEARING APPAREL	1,000	104	1,000	1,000	1,000	-
55497	RENTAL OF EQUIPMENT	-	104	-	-	-	-

FUND: 570 - STORMWATER FUND

57004710	STORMWATER ENGINEERING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55498	RENTAL OF SOFTWARE	500	150	500	500	550	50
55850	DEPRECIATION-ENTERPRISE	-	2,121	-	-	-	-
58342	COMPUTER EQUIPMENT	1,700	-	1,700	1,779	1,200	(579)
Total Org: 57004710		$237,914	$242,291	$247,779	$277,916	$259,394	($18,522)

FUND: 570 - STORMWATER FUND

57004711	STORMWATER BILLING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55297	BAD DEBT EXPENSE	1,000	10,265	1,000	1,000	1,000	-
55498	RENTAL OF SOFTWARE	6,525	5,479	6,525	6,525	6,000	(525)
Total Org: 57004711		$7,525	$15,744	$7,525	$7,525	$7,000	($525)

FUND: 570 - STORMWATER FUND

57004725	STORMWATER MAINTENANCE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53010 45005	PROFESSIONAL SERVICES	34,000	-	-	34,000	-	(34,000)
55668	LEWIS CREEK ADVISORY COMMITTEE	1,000	689	1,000	1,000	1,000	-
55683 ARPA	ARPA GRANTS	-	-	-	300,000	-	(300,000)
55850	DEPRECIATION-ENTERPRISE	-	481,400	485,000	485,000	121,209	(363,791)
58364 19200	STORM DRAIN CONSTRUCTION	61,203	-	-	38,797	-	(38,797)
58364 ARPA	STORM DRAIN CONSTRUCTION	-	-	-	650,000	-	(650,000)
Total Org: 57004725		$96,203	$482,088	$486,000	$1,508,797	$122,209	($1,386,588)

FUND: 570 - STORMWATER FUND

57004799	STORMWATER CAPITAL PROJECTS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55486	NON-CAPITAL EQUIPMENT	-	72,998	-	-	-	-
58360	CONSTRUCTION	-	-	950,000	950,000	900,000	(50,000)
58360 ARPA	CONSTRUCTION	-	-	-	1,200,000	1,200,000	-
58364	STORM DRAIN CONSTRUCTION	1,306,639	-	-	176,825	-	(176,825)
Total Org: 57004799		$1,306,639	$72,998	$950,000	$2,326,825	$2,100,000	($226,825)

FUND: 570 - STORMWATER FUND

57009600	TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	232,353	202,997	202,997	202,997	202,997	-
Total Org: 57009600		$232,353	$202,997	$202,997	$202,997	$202,997	$-
Total Fund: 570		**$1,882,334**	**$1,015,056**	**$1,913,001**	**$4,342,760**	**$2,702,800**	**($1,639,960)**

FUND: 570 - STORMWATER FUND

57009600 TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	$1,882,334	$1,015,056	$1,913,001	$4,342,760	$2,702,800	($1,639,960)

ENVIRONMENTAL FUND

FUND: 580 - ENVIRONMENTAL FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58001 41510	INTEREST REVENUE	5,000	(28,283)	5,000	5,000	5,000	-
58002 41520	RENTAL OF REAL PROPERTY	-	674	-	-	-	-
Total Org: 58002		$5,000	($27,610)	$5,000	$5,000	$5,000	$-

FUND: 580 - ENVIRONMENTAL FUND

06 CHARGES FOR SERVICES		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58002 41880	REFUSE COLLECTION FEES	2,584,992	2,602,565	2,972,741	2,972,741	3,002,468	29,727
58002 41882	LANDFILL TIPPING FEES	561,693	526,374	561,693	561,693	503,600	(58,093)
58002 41883	RECYCLING/SCRAP METAL SALES	50,000	133,009	130,000	130,000	130,000	-
58002 41884	RECYCLING BIN FEE	-	(1,050)	-	-	-	-
Total Org: 58002		$3,196,685	$3,260,898	$3,664,434	$3,664,434	$3,636,068	($28,366)

FUND: 580 - ENVIRONMENTAL FUND

07 MISCELLANEOUS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58001 41712	SALE OF SALVAGE & SURPLUS	-	17,062	-	-	-	-
58001 41715	GAIN/LOSS-DISPOSAL OF ASSETS	-	12,246	-	-	-	-
58001 41750	MISCELLANEOUS REVENUE	53,742	5,650	30,000	30,000	30,000	-
Total Org: 58001		$53,742	$34,958	$30,000	$30,000	$30,000	$-

FUND: 580 - ENVIRONMENTAL FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58003 45540	LITTER CONTROL	8,260	8,260	10,000	9,904	10,000	96
58004 45560 45005	MISC STATE-AID VDEP	34,500	-	-	-	-	-
Total Org: 58004		$42,760	$8,260	$10,000	$9,904	$10,000	$96

FUND: 580 - ENVIRONMENTAL FUND

11 FEDERAL CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58001 46250 ARPA	MISCELLANEOUS FEDERAL AID	-	-	-	965,000	-	(965,000)
Total Org: 58003		$-	$-	$-	$965,000	$-	($965,000)

FUND: 580 - ENVIRONMENTAL FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58001 49211	TRANSFER FROM GENERAL FUND	251	251	-	18,302	-	(18,302)
Total Org: 58001		$251	$251	$-	$18,302	$-	($18,302)

FUND: 580 - ENVIRONMENTAL FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	-	-	-	245,646	-	(245,646)
58001 41932	APPRO FOR PRIOR YEAR RESERVES	295,000	-	588,311	588,311	769,001	180,690
Total Org: 58001		$295,000	$-	$588,311	$833,957	$769,001	($64,956)
Total Fund: 580		**$3,593,438**	**$3,276,756**	**$4,297,745**	**$5,526,597**	**$4,450,069**	**($1,076,528)**

FUND: 580 - ENVIRONMENTAL FUND

14 PRIOR YR APPROP	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$3,593,438**	**$3,276,756**	**$4,297,745**	**$5,526,597**	**$4,450,069**	**($1,076,528)**

FUND: 580 - ENVIRONMENTAL FUND

58001520	REFUSE RISK MANAGEMENT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52004	OPEB EXPENSE	-	9,122	-	-	-	-
52005	HEALTH INSURANCE	15,000	7,007	15,000	15,000	10,000	(5,000)
52025	WORKER'S COMPENSATION	41,000	37,721	41,000	41,000	39,000	(2,000)
55101	FIRE & MULTI-PERIL INSURANCE	500	268	500	500	350	(150)
55105	AUTO LIABILITY INSURANCE	15,000	10,520	15,000	15,000	11,000	(4,000)
55130	DAMAGE CLAIMS AWARDS	5,000	-	5,000	5,000	2,000	(3,000)
Total Org: 58001520		$76,500	$64,638	$76,500	$76,500	$62,350	($14,150)

FUND: 580 - ENVIRONMENTAL FUND

58004811	REFUSE BILLING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51510	PART-TIME HELP	-	-	-	-	1,190	1,190
55297	BAD DEBT EXPENSE	4,500	22,314	4,500	4,500	4,500	-
55498	RENTAL OF SOFTWARE	9,400	8,412	9,400	9,400	9,400	-
Total Org: 58004811		$13,900	$30,726	$13,900	$13,900	$15,090	$1,190

FUND: 580 - ENVIRONMENTAL FUND

58004818	ENVIRONMENTAL OFFICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	143,496	50,133	93,156	93,156	97,814	4,658
52001	GROUP LIFE INSURANCE-VRS	1,923	608	1,248	1,248	1,311	63
52005	HEALTH INSURANCE	13,996	6,612	15,921	15,921	20,771	4,850
52010	SOCIAL SECURITY-FICA	10,997	3,776	7,126	7,203	7,483	280
52020	RETIREMENT-VRS	21,926	6,929	16,032	16,032	16,834	802
52022	PENSION EXPENSE-GASB68	-	6,138	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	80	58	80	80	80	-
52035	DISABILITY INSURANCE	-	88	-	-	293	293
53010 45005	PROFESSIONAL SERVICES	34,500	-	-	34,500	-	(34,500)
53036	DEMOLITION OF BUILDINGS	15,000	-	-	-	15,000	15,000
53105	MAINT.REPAIR-VEHICLES & EQUIP	-	403	400	400	400	-
53165	MAINTENANCE OF FACILITIES	10,000	5,635	10,000	10,000	10,000	-
55001	TELEPHONE	1,019	522	925	925	925	-
55002	DUES & SUBSCRIPTIONS	15	-	15	15	15	-
55005	TRAINING & TRAVEL	500	53	500	500	500	-
55305	MAINT/REPAIR-VEHICLES	300	-	300	300	300	-
55405	OFFICE SUPPLIES	500	422	500	500	500	-
55410	POSTAGE OR SHIPPING	300	1,057	400	400	400	-
55415	MATERIALS/SUPPLIES	30	-	300	300	300	-
55480	TIRES	300	-	300	300	300	-
55481	GAS & OIL	1,000	565	1,000	1,000	2,000	1,000
55486	NON-CAPITAL EQUIPMENT	1,700	1,354	-	-	-	-
55487	WEARING APPAREL	550	-	550	550	550	-
55497	RENTAL OF EQUIPMENT	-	105	-	-	-	-
55498	RENTAL OF SOFTWARE	-	-	-	37,400	-	(37,400)

FUND: 580 - ENVIRONMENTAL FUND

58004818	ENVIRONMENTAL OFFICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55850	DEPRECIATION-ENTERPRISE	-	-	1,525	1,525	-	(1,525)
Total Org: 58004818		$258,132	$84,459	$150,278	$222,255	$175,776	($46,479)

FUND: 580 - ENVIRONMENTAL FUND

58004819	STREET CLEANING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	69,025	80,655	85,475	85,475	89,749	4,274
51510	PART-TIME HELP	15,338	22,201	15,913	15,913	16,709	796
51530	OVERTIME	7,000	8,122	7,000	7,000	7,000	-
51540	ON CALL PAY	-	1,609	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	925	1,096	1,145	1,145	1,203	58
52005	HEALTH INSURANCE	13,603	12,852	15,472	15,472	20,771	5,299
52006	HSA CONTRIBUTION	504	515	530	530	-	(530)
52010	SOCIAL SECURITY-FICA	6,989	8,499	8,292	8,407	8,679	272
52020	RETIREMENT-VRS	10,547	12,498	14,710	14,710	15,446	736
52022	PENSION EXPENSE-GASB68	-	11,069	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	80	91	80	80	80	-
52035	DISABILITY INSURANCE	-	206	-	-	340	340
53011 12300	CONTRACTUAL AGREEMENTS	8,000	-	8,250	8,250	8,250	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	7,000	23,665	7,250	7,250	7,250	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	200	100	200	200	200	-
55305	MAINT/REPAIR-VEHICLES	15,000	6,518	16,000	16,000	16,000	-
55305 19000	MAINT/REPAIR-VEHICLES	-	3,120	-	-	-	-
55480	TIRES	1,500	336	1,600	1,600	1,600	-
55481	GAS & OIL	25,000	13,562	26,000	26,000	26,000	-
55486	NON-CAPITAL EQUIPMENT	104,939	-	-	-	-	-
55487	WEARING APPAREL	200	-	200	200	200	-
55850	DEPRECIATION-ENTERPRISE	41,000	37,889	41,000	41,000	41,000	-
58326	HEAVY DUTY EQUIPMENT	102,919	-	250,000	212,600	-	(212,600)
Total Org: 58004819		$429,769	$244,603	$499,117	$461,832	$260,477	($201,355)

FUND: 580 - ENVIRONMENTAL FUND

58004820	REFUSE COLLECTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	490,280	499,464	714,424	714,424	750,143	35,719
51510	PART-TIME HELP	60,500	36,697	62,769	62,769	65,907	3,138
51530	OVERTIME	15,338	27,734	15,338	15,338	15,388	50
51632	ST DI CLAIM PAYMENTS	-	6,881	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,596	6,868	9,573	9,573	10,052	479
52005	HEALTH INSURANCE	108,582	96,564	126,500	126,500	173,347	46,847
52010	SOCIAL SECURITY-FICA	43,347	42,902	60,632	61,359	63,605	2,246
52020	RETIREMENT-VRS	74,860	75,989	122,952	122,952	129,100	6,148
52022	PENSION EXPENSE-GASB68	-	67,304	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	440	442	640	640	640	-
52035	DISABILITY INSURANCE	875	1,326	875	875	2,494	1,619
53008	UNIFORM RENTAL	5,800	9,396	7,500	7,500	8,000	500
53105	MAINT.REPAIR-VEHICLES & EQUIP	10,000	18,529	15,000	15,000	15,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	900	755	1,200	1,200	1,200	-
55001	TELEPHONE	657	653	900	900	900	-
55015	UTILITIES-ELECTRIC	2,500	903	2,500	2,500	2,500	-
55305	MAINT/REPAIR-VEHICLES	15,000	37,144	1,500	1,500	15,000	13,500
55405	OFFICE SUPPLIES	75	16	75	75	75	-
55415	MATERIALS/SUPPLIES	3,500	2,148	3,200	3,200	3,200	-
55480	TIRES	18,000	22,772	25,000	25,000	25,000	-
55481	GAS & OIL	48,000	65,580	48,000	48,000	48,000	-
55486	NON-CAPITAL EQUIPMENT	-	764	-	-	-	-
55487	WEARING APPAREL	3,000	987	30,000	30,000	3,000	(27,000)
55490	SAFETY EQUIPMENT & SUPPLIES	3,000	4,726	3,000	3,000	3,500	500
55850	DEPRECIATION-ENTERPRISE	36,000	76,589	79,000	79,000	-	(79,000)

FUND: 580 - ENVIRONMENTAL FUND

58004820	REFUSE COLLECTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58326	HEAVY DUTY EQUIPMENT	220,000	-	-	211,146	-	(211,146)
Total Org: 58004820		$1,167,250	$1,103,133	$1,330,578	$1,542,451	$1,336,051	($206,400)

FUND: 580 - ENVIRONMENTAL FUND

58004821	RECYCLING	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51006	FULL TIME SALARIES/WAGES	71,945	104,078	-	-	166,348	166,348
51510	PART-TIME HELP	-	6,638	45,240	45,240	49,284	4,044
51530	OVERTIME	-	1,334	7,000	7,000	4,000	(3,000)
52001	GROUP LIFE INSURANCE-VRS	964	1,474	-	-	2,229	2,229
52005	HEALTH INSURANCE	6,998	16,295	-	-	35,849	35,849
52010	SOCIAL SECURITY-FICA	6,978	8,449	4,169	4,552	17,567	13,015
52020	RETIREMENT-VRS	10,993	15,302	-	-	28,628	28,628
52022	PENSION EXPENSE-GASB68	-	13,553	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	80	142	80	80	160	80
52035	DISABILITY INSURANCE	100	382	-	-	689	689
53038	RECYCLING CHARGES	30,000	21,250	33,600	33,600	33,600	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	-	301	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	1,500	2,454	-	-	-	-
55415	MATERIALS/SUPPLIES	10,000	924	-	-	500	500
55480	TIRES	500	-	-	-	-	-
55481	GAS & OIL	4,000	2,339	-	-	3,000	3,000
55850	DEPRECIATION-ENTERPRISE	-	38,512	-	-	-	-
58326	HEAVY DUTY EQUIPMENT	-	-	42,000	42,000	-	(42,000)
Total Org: 58004821		$144,058	$233,425	$132,089	$132,472	$341,854	$209,382

FUND: 580 - ENVIRONMENTAL FUND

58004822	LITTER CONTROL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53038	RECYCLING CHARGES	-	8,260	-	9,904	-	(9,904)
55415	MATERIALS/SUPPLIES	4,260	-	6,000	-	6,000	6,000
55497	RENTAL OF EQUIPMENT	4,000	-	4,000	-	4,000	4,000
Total Org: 58004822		$8,260	$8,260	$10,000	$9,904	$10,000	$96

FUND: 580 - ENVIRONMENTAL FUND

58004823	LANDFILL OPERATIONS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53035	LANDFILL OPERATIONS	423,943	447,990	450,433	450,433	479,202	28,769
53037	LEACHATE COLLECTION	21,702	17,886	19,808	19,808	18,912	(896)
55850	DEPRECIATION-ENTERPRISE	46,297	250,595	50,000	50,000	-	(50,000)
58326	HEAVY DUTY EQUIPMENT	295,945	-	819,308	819,308	42,460	(776,848)
58399	SITE IMPROVEMENT	-	-	-	-	959,216	959,216
Total Org: 58004823		$787,887	$716,472	$1,339,549	$1,339,549	$1,499,790	$160,241

FUND: 580 - ENVIRONMENTAL FUND

58004825	STORMWATER DRAINAGE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55668	LEWIS CREEK ADVISORY COMMITTEE	1,000	-	1,050	1,050	-	(1,050)
Total Org: 58004825		$1,000	$-	$1,050	$1,050	$-	($1,050)

FUND: 580 - ENVIRONMENTAL FUND

58004899	LANDFILL CIP	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58394	LANDFILL CLOSURE-OLD LANDFILL	58,712	73,307	58,712	58,712	88,464	29,752
58396	LANDILL CLOSURE-NEW LANDFILL	-	165,937	-	-	-	-
Total Org: 58004899		$58,712	$239,244	$58,712	$58,712	$88,464	$29,752

FUND: 580 - ENVIRONMENTAL FUND

58009600	TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	292,113	288,255	288,255	288,255	282,840	(5,415)
59300	INTERFUND REIMBURSEMENT	355,857	369,944	397,717	397,717	377,377	(20,340)
Total Org: 58009600		$647,970	$658,199	$685,972	$685,972	$660,217	($25,755)
Total Fund: 580		**$3,593,438**	**$3,383,158**	**$4,297,745**	**$4,544,597**	**$4,450,069**	**($94,528)**

FUND: 580 - ENVIRONMENTAL FUND

58009600 TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$3,593,438**	**$3,383,158**	**$4,297,745**	**$4,544,597**	**$4,450,069**	**($94,528)**

STAUNTON CITY SCHOOLS

FY 2024 ADOPTED BUDGET

July 1, 2023 - June 30, 2024

April 27, 2023

STAUNTON CITY SCHOOLS
FY 2024 BUDGET

STAUNTON CITY SCHOOL BOARD

Natasha McCurdy, Chair

Robert Boyle, Vice-Chair

Fontella Brown-Bundy

Stephanie Mason

Ronald Ramsey

Kristin Siegel

SUPERINTENDENT

Dr. Garett Smith

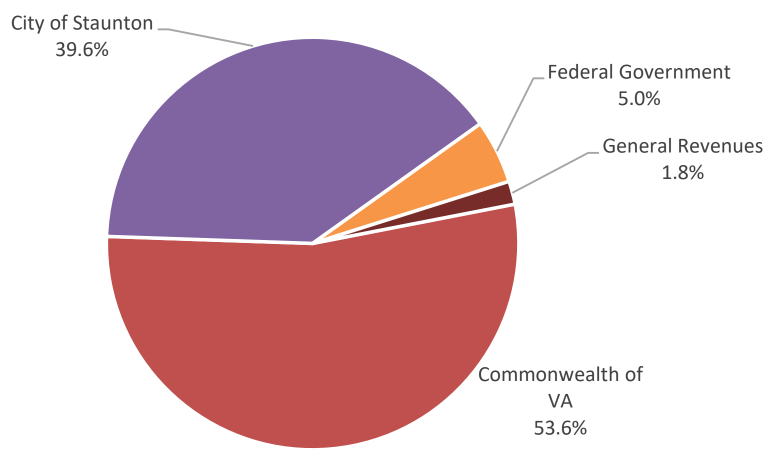
STAUNTON CITY SCHOOLS
FY2022 - FY2024 OPERATING BUDGETS

REVENUE BUDGETS	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	$ CHANGE	% CHANGE
EDUCATION FUND	$ 35,253,498	$ 37,910,838	$ 40,360,196	$ 2,449,358	6.5%
STATE OPERATED PROGRAMS FUND	3,189,319	3,292,217	2,598,076	(694,141)	-21.1%
CAFETERIA FUND	1,696,314	1,874,095	2,180,173	306,078	16.3%
SCHOOL CAPITAL IMPROVEMENTS FUND 966	5,207,440	100,000	425,000	325,000	325.0%
SCHOOL TEXTBOOK FUND	276,735	341,104	1,020,000	678,896	199.0%
TOTAL REVENUES	**$ 45,623,306**	**$ 43,518,254**	**$ 46,583,445**	**$ 3,065,191**	**7.0%**

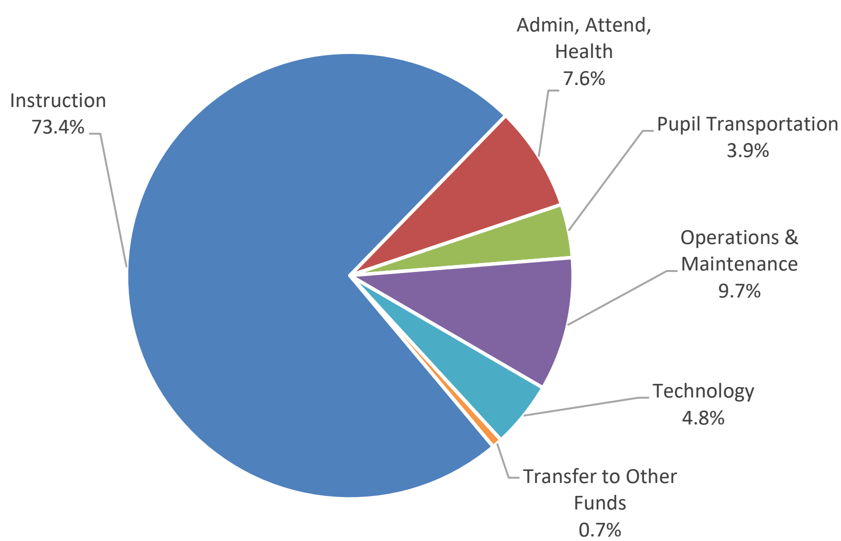
EXPENDITURE BUDGETS	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	$ CHANGE	% CHANGE
EDUCATION FUND	$ 35,253,498	$ 37,910,838	$ 40,360,196	$ 2,449,358	6.5%
STATE OPERATED PROGRAMS FUND	3,189,319	3,292,217	2,598,076	(694,141)	-21.1%
CAFETERIA FUND	1,696,314	1,874,095	2,180,173	306,078	16.3%
SCHOOL CAPITAL IMPROVEMENTS FUND 966	6,673,571	100,000	425,000	325,000	325.0%
SCHOOL TEXTBOOK FUND	276,735	341,104	1,020,000	678,896	199.0%
TOTAL EXPENDITURE BUDGETS	**$ 47,089,437**	**$ 43,518,254**	**$ 46,583,445**	**$ 3,065,191**	**7.0%**

STAUNTON CITY SCHOOLS
FY 2024 ADOPTED BUDGET
EDUCATION FUND

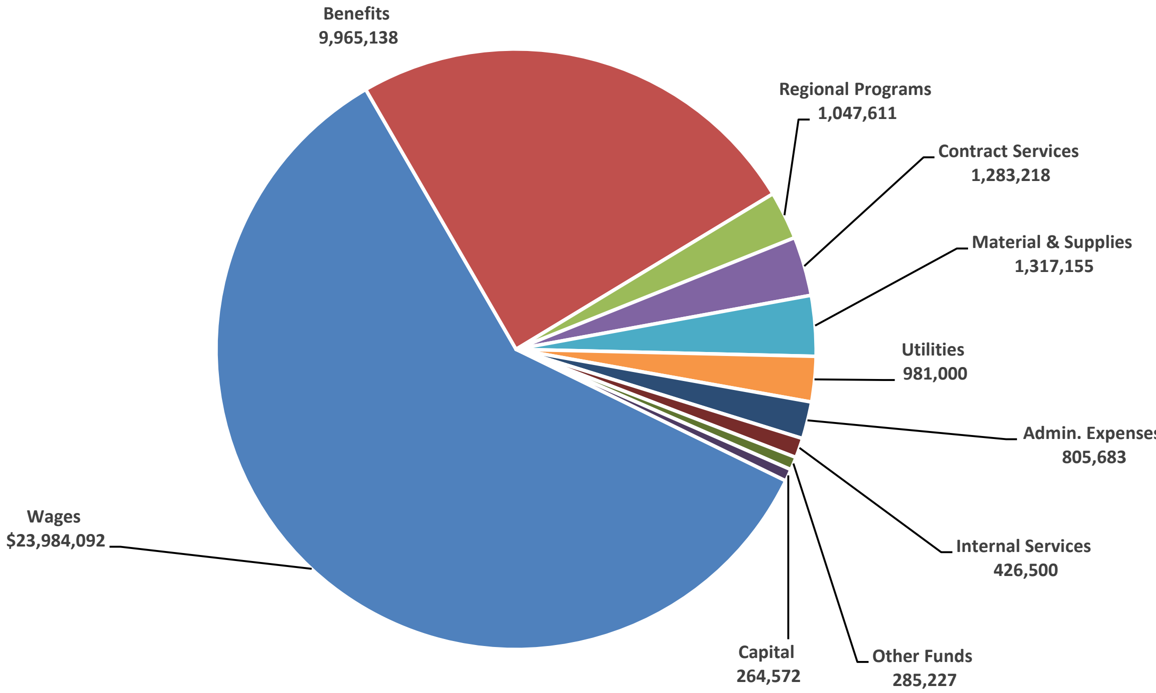
REVENUE CATEGORY	FY2023 BUDGET	FY2024 BUDGET	$ CHANGE	% CHANGE
Commonwealth of VA	$ 20,056,160	$ 21,637,526	$ 1,581,366	7.9%
City of Staunton	15,065,237	15,970,171	$ 904,934	6.0%
Federal Government	1,652,586	2,019,006	$ 366,420	22.2%
General Revenues	1,136,855	733,493	$ (403,362)	-35.5%
TOTALS	**$ 37,910,838**	**$ 40,360,196**	**$ 2,449,358**	**6.5%**



EXPENDITURE CATEGORY	FY2023 BUDGET	FY2024 BUDGET	$ CHANGE	% CHANGE
Instruction	$ 28,558,822	$ 29,625,343	$ 1,066,521	3.7%
Admin, Attend, Health	2,510,615	3,048,306	537,691	21.4%
Pupil Transportation	1,414,985	1,560,556	145,571	10.3%
Operations & Maintenance	3,576,701	3,906,742	330,041	9.2%
Technology	1,611,863	1,934,022	322,159	20.0%
Transfer to Other Funds	237,852	285,227	47,375	19.9%
TOTALS	**$ 37,910,838**	**$ 40,360,196**	**$ 2,449,358**	**6.5%**

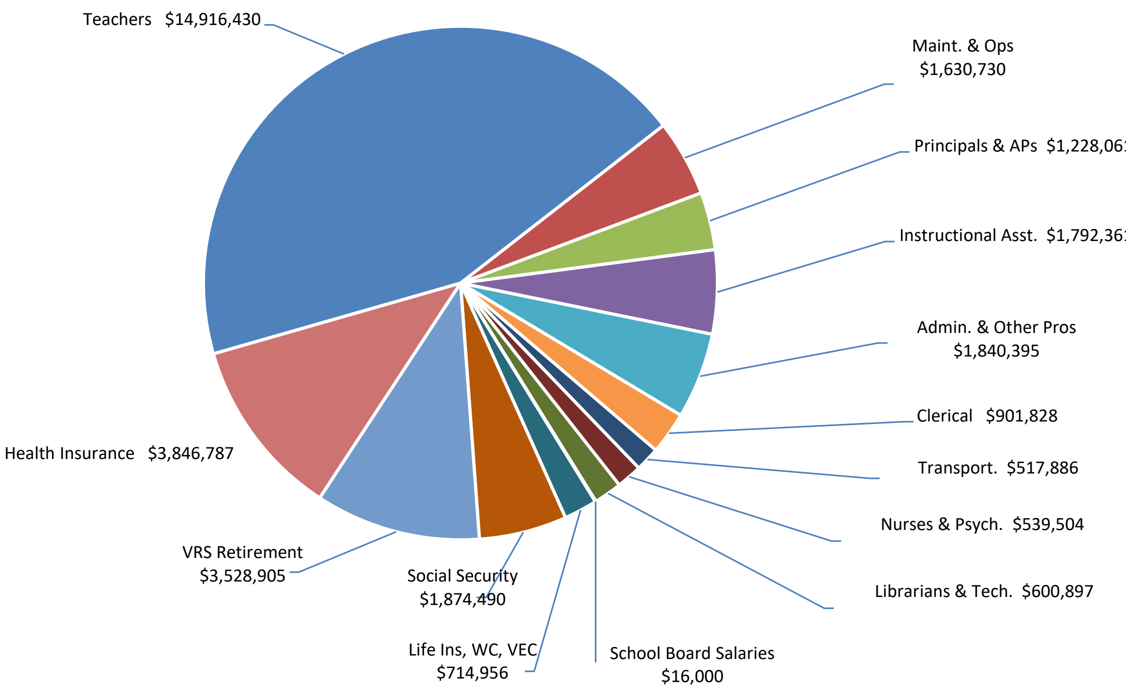


FY 2024 EDUCATION FUND: Expenditures - $40,360,196



EXPENDITURE TYPE	FY 2024	PCT
Wages	$ 23,984,092	58.7%
Benefits	9,965,138	22.8%
Regional Programs	1,047,611	5.2%
Contract Services	1,283,218	3.4%
Material & Supplies	1,317,155	3.4%
Utilities	981,000	2.7%
Admin. Expenses	805,683	1.6%
Internal Services	426,500	1.3%
Other Funds	285,227	0.6%
Capital	264,572	0.3%
Total	**$ 40,360,196**	**100.0%**

FY 2024 EDUCATION FUND: Wages & Benefits - $33,949,230



CATEGORY		FY2024	PCT
Teachers	$	14,916,430	43.9%
Maint. & Ops	$	1,630,730	4.8%
Principals & APs	$	1,228,061	3.6%
Instructional Asst.	$	1,792,361	5.3%
Admin. & Other Pros	$	1,840,395	5.4%
Clerical	$	901,828	2.7%
Transport.	$	517,886	1.5%
Nurses & Psych.	$	539,504	1.6%
Librarians & Tech.	$	600,897	1.8%
School Board Salaries	$	16,000	0.0%
Life Ins, WC, VEC	$	714,956	2.1%
Social Security	$	1,874,490	5.5%
VRS Retirement	$	3,528,905	10.4%
Health Insurance	$	3,846,787	11.3%
Total	**$**	**33,949,230**	**100.0%**

REGIONAL PROGRAMS - FY2024 BUDGET

	FY2022 Budget	FY2023 Budget	FY2024 Budget	Variance
SVRP - Special Education	$ 981,645	$ 169,000	$ 314,569	$ 145,569
VCTC - Valley Career & Technical Center	666,062	702,965	508,815	(194,150)
Governor's School	186,913	217,586	224,227	6,641
Total Regional Programs	$ 1,834,620	$ 1,089,551	$ 1,047,611	$ (41,940)

STAUNTON CITY SCHOOLS

COMPOSITE INDEX HISTORY

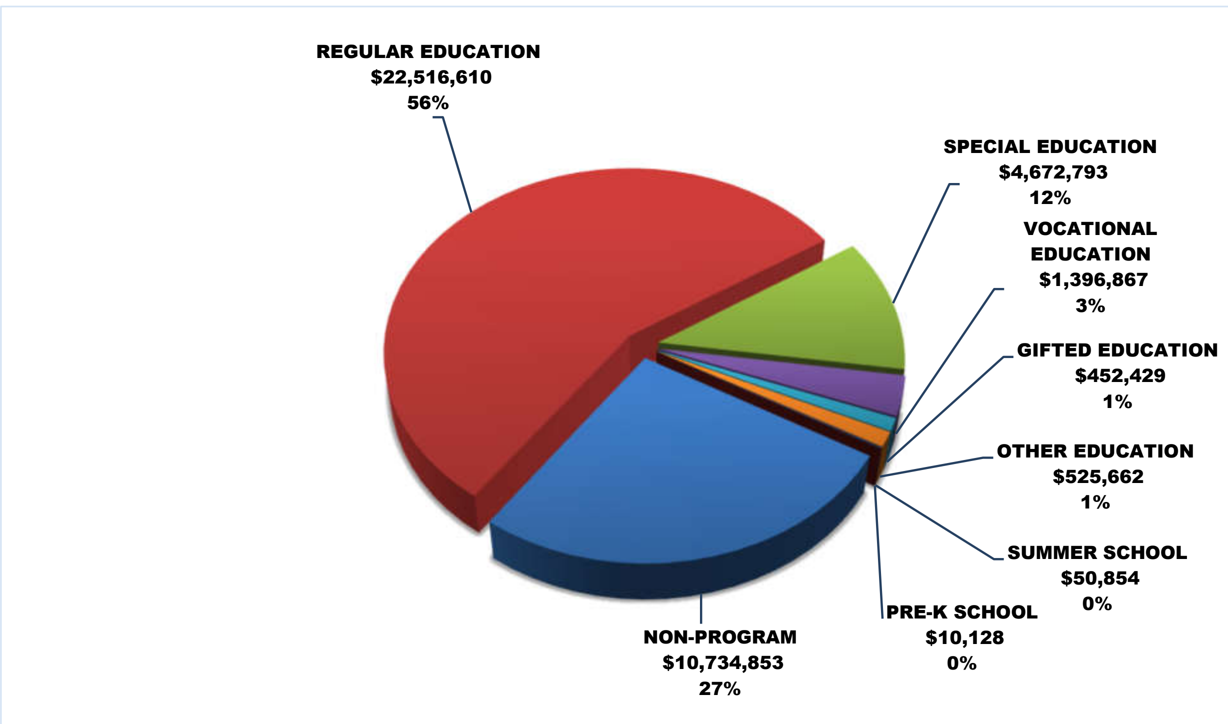
BIENNIUM	COMPOSITE INDEX
2022-2024	**0.3967**
2020-2022	0.3877
2018-2020	0.3867
2016-2018	0.3827
2014-2016	0.3923
2012-2014	0.3987
2010-2012	0.4024
2008-2010	0.3849
2006-2008	0.3925
2004-2006	0.3983
2002-2004	0.3959

AVERAGE DAILY MEMBERSHIP ENROLLMENT (ADM)

FISCAL YEAR	FINAL ADM	VARIANCE	% CHANGE
2024 Budget	***2,545.00***	*33.43*	*1.33%*
2023	2,511.57	(63.34)	-2.46%
2022	2,574.91	139.59	5.73%
2021	2,435.32	(159.23)	-6.14%
2020	2,594.55	20.29	0.79%
2019	2,574.26	10.97	0.43%
2018	2,563.29	29.67	1.17%
2017	2,533.62	(1.84)	-0.07%
2016	2,535.46	(47.19)	-1.83%
2015	2,582.65	47.79	1.89%
2014	2,534.86	18.38	0.73%

FY 2024 EDUCATION FUND
PROGRAM COSTS

PROGRAM	FY2022 BUDGET	FY2023 BUDGET	FY2024 BUDGET	% of TOTAL	% INCREASE
NON-PROGRAM	$ 8,420,335	$ 9,352,016	$ 10,734,853	26.6%	14.8%
REGULAR EDUCATION	$ 19,252,882	$ 21,345,195	$ 22,516,610	55.8%	5.5%
SPECIAL EDUCATION	$ 4,588,352	$ 3,844,346	$ 4,672,793	11.6%	21.5%
VOCATIONAL EDUCATION	$ 1,405,510	$ 1,549,963	$ 1,396,867	3.5%	-9.9%
GIFTED EDUCATION	$ 390,113	$ 438,211	$ 452,429	1.1%	3.2%
OTHER EDUCATION	$ 480,084	$ 491,163	$ 525,662	1.3%	7.0%
SUMMER SCHOOL	$ 52,868	$ 44,944	$ 50,854	0.1%	13.1%
PRE-K SCHOOL	$ 663,354	$ 844,990	$ 10,128	0.0%	-98.8%
TOTALS	**$ 35,253,498**	**$ 37,910,828**	**$ 40,360,196**	**100.0%**	**6.5%**



FUND: 900 - EDUCATION FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900100 40201	RENTS	5,000	5,205	5,000	5,000	6,000	1,000
Total Org: 900100		$5,000	$5,205	$5,000	$5,000	$6,000	$1,000

FUND: 900 - EDUCATION FUND

06	CHARGES FOR SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900200 40301	TUITION-DAY SCHOOL	7,000	14,000	10,000	10,000	10,000	-
900200 40308	PREK AND CHILD CARE CHARGES	-	-	-	-	4,000	4,000
900100 40901 VCTC	TUITION FROM OTHER LOCALITIES	116,146	52,423	119,503	119,503	12,559	(106,944)
900100 40902 VCTC	VCTC-ADULT ED AND GED	8,191	54,081	86,768	86,768	37,242	(49,526)
Total Org: 900100		$131,337	$120,505	$216,271	$216,271	$63,801	($152,470)

FUND: 900 - EDUCATION FUND

07 MISCELLANEOUS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900100 40407	WELLNESS PROGRAM REIMB	13,662	8,700	10,000	10,000	10,000	-
900300 40580 EQUIT	DONATIONS PRIVATE CONTRIB GIFT	129,469	10,685	-	12,605	22,644	10,039
900381 40580 THACK	DONATIONS PRIVATE CONTRIB GIFT	44,046	10,835	9,000	9,000	10,000	1,000
900300 40587 SERCH	OTHER GRANTS	72,303	55,549	55,952	55,952	62,163	6,211
900100 40590 VCTC	SALE OF SUPPLIES	-	8,251	13,859	13,859	12,473	(1,386)
Total Org: 900100		$259,480	$94,019	$88,811	$101,416	$117,280	$15,864

FUND: 900 - EDUCATION FUND

09	STATE-CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900300 42201	STATE SALES TAX	3,623,048	4,646,630	4,299,633	4,293,461	4,477,873	184,412
900300 42202	BASIC AID ENTITLEMENT	7,490,757	6,897,354	8,078,333	8,191,927	8,194,731	2,804
900300 42203 ISAEP	ISAEP FUNDING	16,772	16,465	16,465	16,405	16,405	-
900300 42204	REMEDIAL SUMMER SCHOOL	100,111	163,515	91,253	91,253	72,932	(18,321)
900300 42205	REGULAR FOSTER CHILDREN	10,000	26,062	40,004	40,004	39,023	(981)
900300 42207	GIFTED EDUCATION SOQ	83,564	83,561	88,685	87,053	86,996	(57)
900300 42208	REMEDIAL EDUCATION SOQ	338,985	338,973	359,491	352,877	352,644	(233)
900300 42212	SPECIAL EDUCATION SOQ	722,116	722,091	652,469	640,464	640,041	(423)
900300 42217	VOCATIONAL EDUCATION SOQ	351,598	351,586	213,794	561,183	560,813	(370)
900300 42221	SOCIAL SECURITY-INSTRUCTIONAL	488,768	488,751	502,021	522,320	525,082	2,762
900300 42223	VRS RETIREMENT-INSTRUCTIONAL	1,138,358	1,138,318	1,168,743	1,217,192	1,222,603	5,411
900300 42228 PALS	EARLY READING INTERVENTION	58,772	124,073	144,282	128,501	81,159	(47,342)
900300 42233	LOTTERY	595,292	640,743	630,308	630,308	576,377	(53,931)
900300 42241	GROUP LIFE INS(GLI)-INSTRUCTIO	34,687	34,686	34,841	37,309	37,284	(25)
900300 42246	HOMEBOUND	2,584	-	2,546	2,546	1,422	(1,124)
900300 42248	REGIONAL TUITION PROGRAMS	681,412	323,082	400,737	400,737	331,250	(69,487)
900400 42252	VOCATIONAL-EQUIPMENT	-	9,535	9,888	9,888	9,500	(388)
900300 42258	COMPENSATION SUPPLEMENT	313,435	522,415	554,281	530,725	1,203,502	672,777
900300 42265	AT RISK-REGULAR PROGRAM	656,430	656,430	1,141,296	845,038	853,755	8,717
900300 42275	PRIMARY CLASS SIZE (K-3)	360,856	380,462	358,901	358,901	344,028	(14,873)
900300 42281 VPSI	VIRGINIA PRESCHOOL INITIATIVE	328,101	328,101	428,654	428,654	433,697	5,043
900300 42290	MENTOR TEACHER PROGRAM	3,152	1,189	2,472	2,472	2,085	(387)
900300 42299 ESL	ENGLISH AS A SECOND LANGUAGE	64,149	65,027	89,062	80,798	120,279	39,481
900300 42405 SOLAL	SOL ALGEBRA READINESS	39,479	41,813	41,300	41,300	34,366	(6,934)
900300 42426	GROCERY TAX HOLD HARMLESS	-	-	100,881	257,015	635,008	377,993

FUND: 900 - EDUCATION FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900300 42428	REBENCHMARKING HOLD HARMLESS	-	-	421,252	421,252	425,103	3,851
900300 42430 PGRAD	PROJECT GRADUATION GRANT	4,460	4,599	4,568	4,568	4,568	-
900400 42905 TBONC	VPSA TECHNOLOGY GRANTS	180,000	180,000	180,000	180,000	180,000	-
900300 42950 DMAS	MEDICAID PAYMENTS	52,000	208,552	-	-	175,000	175,000
Total Org: 900300		$17,738,886	$18,394,014	$20,056,160	$20,374,151	$21,637,526	$1,263,375

FUND: 900 - EDUCATION FUND

11 FEDERAL CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900300 43010 T1-00 TITLE I-PART A - IMPROVING PRO	1,210,873	958,092	884,530	1,051,680	946,965	(104,715)
900300 43027 T6B00 IDEA-PART B-SECTION 611-SPED	1,604,944	605,283	554,880	1,743,094	522,485	(1,220,609)
900300 43173 PRE00 IDEA-PART B-SECT 619-PRESCHOOL	64,497	30,352	27,073	63,009	25,000	(38,009)
900400 43243 PRK00 PERKINS CAREER TECH EDUC	67,922	69,266	68,614	27,219	65,000	37,781
900300 43345 RT-00 TITLE II PART A-IMPROV TCHR	163,158	101,062	90,489	100,744	113,170	12,426
900300 43375 T3-00 TITLE III LIMITED ENGLISH PROF	5,348	9,900	6,000	6,494	6,000	(494)
900300 43378 T4-00 TITLE IV PART A STUDENTSUPPORT	63,240	63,127	21,000	67,766	64,000	(3,766)
900300 43385 CAREER TECH ED GRANTS (BRCC)	6,085	-	-	-	8,572	8,572
900300 43999 ESSR3 OTHER FEDERAL FUNDS-ESSR3	719,715	665,545	-	2,022,560	267,814	(1,754,746)
Total Org: 900300	$3,905,782	$2,502,627	$1,652,586	$5,082,566	$2,019,006	($3,063,560)

FUND: 900 - EDUCATION FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900100 49211	TRANSFER FROM GENERAL FUND	13,630,476	13,630,476	15,065,237	15,065,237	15,970,171	904,934
900100 49293	TRANSFER FROM SOP FUND	93,125	93,399	99,773	99,773	80,431	(19,342)
900100 49299	TRANSFER FROM OTHER FUNDS	-	-	376,000	376,000	-	(376,000)
900100 49302	APPROPRIATION FROM FUND BALANC	230,525	-	345,000	4,046,055	453,981	(3,592,074)
Total Org: 900100		$13,954,126	$13,723,875	$15,886,010	$19,587,065	$16,504,583	($3,082,482)

FUND: 900 - EDUCATION FUND

18	RECOVERED COSTS	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
900100 40401	ATHLETIC REIMBURSEMENT	12,000	11,900	6,000	6,000	12,000	6,000
Total Org: 900100		$12,000	$11,900	$6,000	$6,000	$12,000	$6,000

FUND: 900 - EDUCATION FUND

18 RECOVERED COSTS	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Total Fund: 900	**$36,006,611**	**$34,852,145**	**$37,910,838**	**$45,372,469**	**$40,360,196**	**$5,012,273)**

FUND: 910 - TEXTBOOK FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
910300 42214	TEXTBOOK PAYMENTS	169,445	132,120	205,788	205,788	205,652	(136)
Total Org: 910300		$169,445	$132,120	$205,788	$205,788	$205,652	($136)

FUND: 910 - TEXTBOOK FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
910100 49290	TRANSFER FROM EDUCATION	107,290	107,290	135,316	135,316	135,227	(89)
910100 49302	APPROPRIATION FROM FUND BALANC	-	-	-	-	679,121	679,121
Total Org: 910100		$107,290	$107,290	$135,316	$135,316	$814,348	$679,032

FUND: 910 - TEXTBOOK FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
910100 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	-	-	-	2,938	-	(2,938)
Total Org: 910100		$-	$-	$-	$2,938	$-	($2,938)

FUND: 910 - TEXTBOOK FUND

14 PRIOR YR APPROP	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Total Fund: 910	**$276,735**	**$239,410**	**$341,104**	**$344,042**	**$1,020,000**	**$675,958**

FUND: 920 - STATE OPERATED PROGRAMS FUND

09 STATE-CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
920391 42220	HOSPITAL CLINICS DET HOMES(SOP	993,207	936,685	1,050,363	1,050,363	921,473	(128,890)
920393 42220	HOSPITAL CLINICS DET HOMES(SOP	1,621,552	1,515,841	1,619,776	1,619,776	1,539,320	(80,456)
Total Org: 920393		$2,614,759	$2,452,526	$2,670,139	$2,670,139	$2,460,793	($209,346)

FUND: 920 - STATE OPERATED PROGRAMS FUND

11 FEDERAL CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
920391 43015 T1D00TITLE I PART D-NEGL. & DELINQ	160,831	148,213	129,776	162,376	137,283	(25,093)
920393 43027 T6BCCIDEA-PART B-SECTION 611-SPED	27,767	18,931	-	-	-	-
Total Org: 920300	$188,598	$167,145	$129,776	$162,376	$137,283	($25,093)

FUND: 920 - STATE OPERATED PROGRAMS FUND

11 FEDERAL CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Total Fund: 920	**$2,803,357**	**$2,619,670**	**$2,799,915**	**$2,832,515**	**$2,598,076**	**($234,439)**

FUND: 930 - CAFETERIA FUND

05 REV-MONEY & PROPERTY		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930195 40102	INTEREST ON INVESTMENTS	50	56	50	50	-	(50)
Total Org: 930195		$50	$56	$50	$50	$-	($50)

FUND: 930 - CAFETERIA FUND

06	CHARGES FOR SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930282 40352	A LA CARTE AND ADULT MEAL SALE	-	787	750	750	750	-
930283 40352	A LA CARTE AND ADULT MEAL SALE	-	61	300	300	300	-
930284 40352	A LA CARTE AND ADULT MEAL SALE	-	50	50	50	50	-
930287 40352	A LA CARTE AND ADULT MEAL SALE	-	1,214	850	850	850	-
930295 40352 SFSP	A LA CARTE AND ADULT MEAL SALE	-	-	400	400	-	(400)
930287 40353	OTHER CAFETERIA SALES	-	129	150	150	150	-
930288 40353	OTHER CAFETERIA SALES	400	-	400	400	400	-
Total Org: 930295		$400	$2,241	$2,900	$2,900	$2,500	($400)

FUND: 930 - CAFETERIA FUND

07 MISCELLANEOUS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930195 40404	CAFE SS REBATES AND REFUNDS	-	-	-	-	500	500
930395 40580 GIANT	DONATIONS PRIVATE CONTRIB GIFT	-	7,709	-	-	-	-
Total Org: 930387		$-	$7,709	$-	$-	$500	$500

FUND: 930 - CAFETERIA FUND

11 FEDERAL CATEGORICAL		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930300 43553	SCHOOL BREAKFAST PROGRAM	-	-	15,092	15,092	15,847	755
930381 43553	SCHOOL BREAKFAST PROGRAM	111,800	-	105,686	105,686	110,970	5,284
930381 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	1,422	-	-	-	-
930382 43553	SCHOOL BREAKFAST PROGRAM	74,000	-	124,855	124,855	131,098	6,243
930382 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	1,383	-	-	-	-
930383 43553	SCHOOL BREAKFAST PROGRAM	95,000	-	90,204	90,204	94,714	4,510
930383 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	338	-	-	-	-
930384 43553	SCHOOL BREAKFAST PROGRAM	37,000	-	37,168	37,168	39,026	1,858
930387 43553	SCHOOL BREAKFAST PROGRAM	80,000	-	95,675	95,675	100,459	4,784
930387 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	2,539	-	-	-	-
930388 43553	SCHOOL BREAKFAST PROGRAM	92,000	-	84,070	84,070	88,274	4,204
930388 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	12,140	-	-	-	-
930300 43555	NATIONAL SCHOOL LUNCH PROGRAM	-	73,805	17,343	17,343	18,210	867
930381 43555	NATIONAL SCHOOL LUNCH PROGRAM	161,000	-	153,535	153,535	161,212	7,677
930381 43555 SFSP	SFSP LUNCH PROGRAM	-	3,335	-	-	-	-
930382 43555	NATIONAL SCHOOL LUNCH PROGRAM	136,000	-	160,512	160,512	168,538	8,026
930382 43555 SFSP	SFSP LUNCH PROGRAM	-	2,573	-	-	-	-
930383 43555	NATIONAL SCHOOL LUNCH PROGRAM	146,000	-	124,396	124,396	130,616	6,220
930383 43555 SFSP	SFSP LUNCH PROGRAM	-	246	-	-	-	-
930384 43555	NATIONAL SCHOOL LUNCH PROGRAM	106,591	-	54,336	54,336	57,053	2,717
930387 43555	NATIONAL SCHOOL LUNCH PROGRAM	245,000	-	263,486	263,486	276,660	13,174
930387 43555 SFSP	SFSP LUNCH PROGRAM	-	7,095	-	-	-	-
930388 43555	NATIONAL SCHOOL LUNCH PROGRAM	208,758	-	276,568	276,568	290,396	13,828
930388 43555 SFSP	SFSP LUNCH PROGRAM	-	22,708	-	-	-	-

FUND: 930 - CAFETERIA FUND

11 FEDERAL CATEGORICAL	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930300 43557 CACFP CHILD CARE FOOD PROGRAM	-	4,786	-	-	3,589	3,589
930381 43557 CACFP CHILD CARE FOOD PROGRAM	-	57,960	7,415	7,415	43,470	36,055
930382 43557 CACFP CHILD CARE FOOD PROGRAM	-	66,800	9,392	9,392	50,100	40,708
930383 43557 CACFP CHILD CARE FOOD PROGRAM	-	65,525	7,014	7,014	49,144	42,130
930384 43557 CACFP CHILD CARE FOOD PROGRAM	-	31,000	4,478	4,478	23,250	18,772
930387 43557 CACFP CHILD CARE FOOD PROGRAM	-	95,322	11,753	11,753	71,492	59,739
930388 43557 CACFP CHILD CARE FOOD PROGRAM	-	28,560	3,878	3,878	21,420	17,542
Total Org: 930300	$1,493,149	$477,540	$1,646,856	$1,646,856	$1,945,538	$298,682

FUND: 930 - CAFETERIA FUND

12 TRANSFERS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930100 49302	APPROPRIATION FROM FUND BALANC	105,615	-	181,189	224,285	228,535	4,250
Total Org: 930195		$105,615	$-	$181,189	$224,285	$228,535	$4,250

FUND: 930 - CAFETERIA FUND

14 PRIOR YR APPROP		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930100 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	51,641	-	-	4,954	-	(4,954)
Total Org: 930100		$51,641	$-	$-	$4,954	$-	($4,954)

FUND: 930 - CAFETERIA FUND

18 RECOVERED COSTS		FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
930181 40400	OTHER REBATES AND REFUNDS	500	1,354	500	500	500	-
930182 40400	OTHER REBATES AND REFUNDS	500	1,772	500	500	500	-
930183 40400	OTHER REBATES AND REFUNDS	500	985	500	500	500	-
930184 40400	OTHER REBATES AND REFUNDS	200	422	200	200	200	-
930187 40400	OTHER REBATES AND REFUNDS	800	1,291	800	800	800	-
930188 40400	OTHER REBATES AND REFUNDS	600	632	600	600	600	-
Total Org: 930188		$3,100	$6,457	$3,100	$3,100	$3,100	$-
Total Fund: 930		**$1,653,955**	**$494,002**	**$1,834,095**	**$1,882,145**	**$2,180,173**	**$298,028**

FUND: 930 - CAFETERIA FUND

18 RECOVERED COSTS	FY2022 REVISED BUDGET	FY2022 ACTUAL REVENUES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$40,740,658**	**$38,205,227**	**$42,885,952**	**$50,431,171**	**$46,158,445**	**$4,272,726)**

FUND: 900 - EDUCATION FUND

91101100	CLASSROOM INSTRUCTION NON LOC	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	700,367	-	2,485,511	2,501,856	512,810	(1,989,046)
51182	OVERTIME PAY	-	-	-	-	16,000	16,000
51620	SUPPLEMENTAL SALARIES	7,614	-	52,500	52,500	40,000	(12,500)
51628	BONUSES	-	-	250,000	515,110	-	(515,110)
52005	HEALTH INSURANCE	-	-	376,000	376,000	311,633	(64,367)
52010	SOCIAL SECURITY-FICA	-	1,550	-	-	132,635	132,635
52025	WORKER'S COMPENSATION	-	(21,048)	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	24	-	-	-	-
53511 SVRP	INTERPRETING SERVICES	10,000	9,537	11,000	11,000	-	(11,000)
53578	CONTRACTED SUBS	96,115	-	214,000	214,000	250,000	36,000
53578 ESSR2	CONTRACTED SUBS	464,649	-	-	-	-	-
59100	CONTINGENCY-SCHOOLS	-	-	-	339,854	-	(339,854)
59100 EQUIT	CONTINGENCY-SCHOOLS	69,046	-	-	84,134	-	(84,134)
59100 ESSR3	CONTINGENCY-SCHOOLS	115,700	-	-	2,022,560	-	(2,022,560)
59100 PKARP	CONTINGENCY-SCHOOLS	12,400	1,010	-	-	-	-
59100 PRE00	CONTINGENCY-SCHOOLS	36,737	-	-	35,936	-	(35,936)
59100 T1-00	CONTINGENCY-SCHOOLS	304,088	-	-	167,150	-	(167,150)
59100 T1D00	CONTINGENCY-SCHOOLS	162,820	-	-	98,703	-	(98,703)
59100 T6ARP	CONTINGENCY-SCHOOLS	169,587	-	-	140,849	-	(140,849)
59100 T6B00	CONTINGENCY-SCHOOLS	819,119	-	-	1,188,214	-	(1,188,214)
Total Org: 91101100		$2,968,242	($8,927)	$3,389,011	$7,747,866	$1,263,078	($6,484,788)

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	1,254,518	1,254,151	1,254,152	1,254,152	1,364,474	110,322
51120 ESL	TEACHER SALARIES	18,005	18,906	18,905	18,905	21,242	2,337
51120 T1-00	TEACHER SALARIES	205,676	207,210	217,539	217,539	245,485	27,946
51151	INSTRUCTIONAL ASSISTANT SALARY	65,241	65,120	66,668	66,668	106,495	39,827
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	7,865	16,719	17,086	17,086	25,690	8,604
51151 T1-00	INSTRUCTIONAL ASSISTANT SALARY	16,411	16,753	19,911	19,911	26,858	6,947
51182	OVERTIME PAY	-	188	-	-	-	-
51182 PALS	OVERTIME PAY	-	31	-	-	-	-
51182 T1-00	OVERTIME PAY	125	100	-	-	-	-
51520	SUBSTITUTE SALARIES	5,000	4,624	-	-	-	-
51520 T1-00	SUBSTITUTE SALARIES	4,000	3,915	-	-	-	-
51620	SUPPLEMENTAL SALARIES	10,000	8,860	10,000	10,000	10,000	-
51620 EQUIT	SUPPLEMENTAL SALARIES	1,800	1,500	-	-	3,500	3,500
51620 RT-00	SUPPLEMENTAL SALARIES	-	200	-	-	-	-
51620 T1-00	SUPPLEMENTAL SALARIES	500	500	-	-	-	-
51632 T1-00	ST DI CLAIM PAYMENTS	5,000	4,973	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	16,532	17,699	17,699	17,699	19,711	2,012
52001 ESL	GROUP LIFE INSURANCE-VRS	241	253	253	253	285	32
52001 PALS	GROUP LIFE INSURANCE-VRS	105	229	229	229	344	115
52001 T1-00	GROUP LIFE INSURANCE-VRS	3,123	3,186	3,182	3,182	3,649	467
52005	HEALTH INSURANCE	195,255	192,944	187,007	187,007	189,416	2,409
52005 ESL	HEALTH INSURANCE	2,972	2,561	3,152	3,152	3,336	184
52005 PALS	HEALTH INSURANCE	6,060	6,273	6,420	6,420	17,700	11,280
52005 T1-00	HEALTH INSURANCE	46,380	46,430	37,524	37,524	39,228	1,704

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52006	HSA CONTRIBUTION	800	67	-	-	265	265
52006 PALS	HSA CONTRIBUTION	500	515	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	95,148	99,420	101,808	101,808	112,529	10,721
52010 EQUIT	SOCIAL SECURITY-FICA	140	115	-	-	268	268
52010 ESL	SOCIAL SECURITY-FICA	1,377	1,428	1,446	1,446	1,625	179
52010 PALS	SOCIAL SECURITY-FICA	-	1,125	1,307	1,307	1,965	658
52010 RT-00	SOCIAL SECURITY-FICA	602	15	-	-	-	-
52010 T1-00	SOCIAL SECURITY-FICA	16,813	16,907	18,165	18,165	20,834	2,669
52020	RETIREMENT-VRS	205,051	100,828	219,520	219,520	244,275	24,755
52020 ESL	RETIREMENT-VRS	2,992	3,142	3,142	3,142	3,530	388
52020 PALS	RETIREMENT-VRS	1,307	-	2,840	2,840	4,270	1,430
52020 T1-00	RETIREMENT-VRS	21,594	22,483	39,464	39,464	45,264	5,800
52021	VRS HYBRID RETIRE	-	118,693	-	-	-	-
52021 PALS	VRS HYBRID RETIRE	-	2,840	-	-	-	-
52021 T1-00	VRS HYBRID RETIRE	16,728	16,705	-	-	-	-
52023	HEALTH INS CREDIT-VRS	15,000	15,982	15,982	15,982	17,799	1,817
52023 ESL	HEALTH INS CREDIT-VRS	218	229	229	229	257	28
52023 PALS	HEALTH INS CREDIT-VRS	95	207	207	207	311	104
52023 T1-00	HEALTH INS CREDIT-VRS	2,805	2,853	2,873	2,873	3,295	422
52025	WORKER'S COMPENSATION	3,109	2,649	3,327	3,327	2,687	(640)
52025 EQUIT	WORKER'S COMPENSATION	5	3	-	-	6	6
52025 ESL	WORKER'S COMPENSATION	45	32	47	47	39	(8)
52025 PALS	WORKER'S COMPENSATION	20	28	43	43	47	4
52025 RT-00	WORKER'S COMPENSATION	-	-	-	-	-	-
52025 T1-00	WORKER'S COMPENSATION	764	667	594	594	498	(96)

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52030	UNEMPLOYMENT INSURANCE-VEC	688	797	705	705	747	42
52030 EQUIT	UNEMPLOYMENT INSURANCE-VEC	2	1	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	8	8	8	8	9	1
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	25	24	25	25	26	1
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	175	133	125	125	132	7
52035	DISABILITY INSURANCE	5,799	2,228	6,208	6,208	4,589	(1,619)
52035 ESL	DISABILITY INSURANCE	85	-	89	89	66	(23)
52035 PALS	DISABILITY INSURANCE	37	53	80	80	80	-
52035 T1-00	DISABILITY INSURANCE	410	314	1,116	1,116	850	(266)
53578	CONTRACTED SUBS	-	3,659	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	54,907	56,666	-	-	-	-
53578 T1-00	CONTRACTED SUBS	700	663	-	-	-	-
56013	EDUCATIONAL SUPPLIES	842	250	-	592	-	(592)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	16,500	16,418	16,500	16,500	16,500	-
56108	BAND INSTRUMENTS	-	-	2,000	2,000	-	(2,000)
56109 THACK	BW ENDOWMENT THACKER FUND	44,046	7,295	9,000	36,751	10,000	(26,751)
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	11,892	11,082	-	-	-	-
58212	ADDITIONAL-SCHOOL ALLOTMENT	5,820	5,820	-	-	-	-
Total Org: 91101181		$2,391,858	$2,385,665	$2,307,077	$2,335,420	$2,570,176	$234,756

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	1,334,370	1,334,823	1,343,595	1,343,595	1,506,879	163,284
51120 ESL	TEACHER SALARIES	18,005	18,905	18,905	18,905	21,242	2,337
51120 ESSR3	TEACHER SALARIES	55,301	55,301	-	-	62,136	62,136
51120 T1-00	TEACHER SALARIES	119,869	119,773	125,762	125,762	141,305	15,543
51151	INSTRUCTIONAL ASSISTANT SALARY	48,020	42,617	50,200	50,200	60,953	10,753
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	17,280	22,864	22,864	22,864	48,063	25,199
51182	OVERTIME PAY	-	589	-	-	-	-
51182 PALS	OVERTIME PAY	-	45	-	-	-	-
51520	SUBSTITUTE SALARIES	20,000	20,811	-	-	-	-
51620	SUPPLEMENTAL SALARIES	10,000	8,450	10,000	10,000	10,000	-
51620 EQUIT	SUPPLEMENTAL SALARIES	1,500	1,500	-	-	3,500	3,500
51620 RT-00	SUPPLEMENTAL SALARIES	-	300	-	-	-	-
51620 T1-00	SUPPLEMENTAL SALARIES	2,000	2,000	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	8,439	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	17,385	18,678	18,677	18,677	21,009	2,332
52001 ESL	GROUP LIFE INSURANCE-VRS	241	253	253	253	285	32
52001 ESSR3	GROUP LIFE INSURANCE-VRS	741	741	-	-	825	825
52001 PALS	GROUP LIFE INSURANCE-VRS	232	306	306	306	644	338
52001 T1-00	GROUP LIFE INSURANCE-VRS	1,629	1,605	1,685	1,685	1,893	208
52005	HEALTH INSURANCE	255,552	270,555	246,613	246,613	295,003	48,390
52005 ESL	HEALTH INSURANCE	2,972	2,561	3,152	3,152	3,336	184
52005 ESSR3	HEALTH INSURANCE	9,718	11,799	-	-	12,858	12,858
52005 PALS	HEALTH INSURANCE	6,420	6,644	6,804	6,804	19,770	12,966
52005 T1-00	HEALTH INSURANCE	14,736	16,538	16,260	16,260	20,016	3,756
52006	HSA CONTRIBUTION	-	257	-	-	265	265

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52010	SOCIAL SECURITY-FICA	100,015	102,807	107,390	107,390	119,939	12,549
52010 EQUIT	SOCIAL SECURITY-FICA	130	115	-	-	268	268
52010 ESL	SOCIAL SECURITY-FICA	1,377	1,428	1,446	1,446	1,625	179
52010 ESSR3	SOCIAL SECURITY-FICA	4,231	4,051	-	-	4,753	4,753
52010 PALS	SOCIAL SECURITY-FICA	1,322	1,648	1,749	1,749	3,677	1,928
52010 RT-00	SOCIAL SECURITY-FICA	-	23	-	-	-	-
52010 T1-00	SOCIAL SECURITY-FICA	9,226	9,126	9,621	9,621	10,810	1,189
52020	RETIREMENT-VRS	215,626	156,432	231,649	231,649	260,574	28,925
52020 ESL	RETIREMENT-VRS	2,992	3,142	3,142	3,142	3,530	388
52020 ESSR3	RETIREMENT-VRS	8,428	9,191	-	-	10,327	10,327
52020 PALS	RETIREMENT-VRS	2,872	3,800	3,800	3,800	7,988	4,188
52020 T1-00	RETIREMENT-VRS	19,958	19,906	20,902	20,902	23,485	2,583
52021	VRS HYBRID RETIRE	60,000	75,234	-	-	-	-
52023	HEALTH INS CREDIT-VRS	15,698	16,866	16,865	16,865	18,971	2,106
52023 ESL	HEALTH INS CREDIT-VRS	218	229	229	229	257	28
52023 ESSR3	HEALTH INS CREDIT-VRS	669	669	-	-	753	753
52023 PALS	HEALTH INS CREDIT-VRS	209	277	277	277	582	305
52023 T1-00	HEALTH INS CREDIT-VRS	1,480	1,449	1,522	1,522	1,710	188
52025	WORKER'S COMPENSATION	3,268	4,088	3,509	3,509	2,864	(645)
52025 EQUIT	WORKER'S COMPENSATION	5	3	-	-	6	6
52025 ESL	WORKER'S COMPENSATION	45	32	47	47	39	(8)
52025 ESSR3	WORKER'S COMPENSATION	109	87	-	-	114	114
52025 PALS	WORKER'S COMPENSATION	43	38	57	57	88	31
52025 RT-00	WORKER'S COMPENSATION	-	1	-	-	-	-
52025 T1-00	WORKER'S COMPENSATION	285	207	314	314	258	(56)

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52030	UNEMPLOYMENT INSURANCE-VEC	688	771	705	705	744	39
52030 EQUIT	UNEMPLOYMENT INSURANCE-VEC	2	1	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	8	8	8	8	9	1
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	26	53	-	-	26	26
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	25	25	25	25	53	28
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	75	52	50	50	53	3
52035	DISABILITY INSURANCE	6,098	1,412	6,551	6,551	4,892	(1,659)
52035 ESL	DISABILITY INSURANCE	85	-	89	89	66	(23)
52035 ESSR3	DISABILITY INSURANCE	-	-	-	-	194	194
52035 PALS	DISABILITY INSURANCE	81	-	107	107	150	43
52035 T1-00	DISABILITY INSURANCE	36	-	591	591	441	(150)
53569 EQUIT	OTHER PURCHASED SERVICES	475	450	-	-	-	-
53578	CONTRACTED SUBS	-	10,030	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	34,664	38,972	-	-	-	-
56013	EDUCATIONAL SUPPLIES	592	-	-	592	-	(592)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	17,647	18,239	16,500	16,500	16,500	-
56108	BAND INSTRUMENTS	-	-	2,000	2,000	-	(2,000)
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	13,342	15,963	-	-	-	-
Total Org: 91101182		$2,458,022	$2,463,177	$2,294,221	$2,294,813	$2,725,728	$430,915

FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	1,271,739	1,270,585	1,278,892	1,278,892	1,484,778	205,886
51120 ESL	TEACHER SALARIES	18,005	18,905	18,905	18,905	21,242	2,337
51120 ESSR3	TEACHER SALARIES	59,019	59,019	-	-	63,982	63,982
51120 T1-00	TEACHER SALARIES	152,779	160,418	165,915	165,915	186,424	20,509
51151	INSTRUCTIONAL ASSISTANT SALARY	70,505	70,212	72,706	72,706	117,361	44,655
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	15,730	16,562	19,911	19,911	25,690	5,779
51182	OVERTIME PAY	-	78	-	-	-	-
51520	SUBSTITUTE SALARIES	-	9,015	-	-	-	-
51620	SUPPLEMENTAL SALARIES	10,000	7,759	10,000	10,000	10,000	-
51620 EQUIT	SUPPLEMENTAL SALARIES	450	450	-	-	3,500	3,500
51620 RT-00	SUPPLEMENTAL SALARIES	-	400	-	-	-	-
51620 T1-00	SUPPLEMENTAL SALARIES	500	500	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	16,512	18,059	18,111	18,111	21,469	3,358
52001 ESL	GROUP LIFE INSURANCE-VRS	321	253	253	253	285	32
52001 ESSR3	GROUP LIFE INSURANCE-VRS	791	791	-	-	857	857
52001 PALS	GROUP LIFE INSURANCE-VRS	211	195	267	267	344	77
52001 T1-00	GROUP LIFE INSURANCE-VRS	2,172	2,150	2,223	2,223	2,498	275
52005	HEALTH INSURANCE	260,168	259,651	260,087	260,087	316,596	56,509
52005 ESL	HEALTH INSURANCE	2,972	2,561	3,152	3,152	3,336	184
52005 ESSR3	HEALTH INSURANCE	1,587	8,443	-	-	-	-
52005 PALS	HEALTH INSURANCE	6,420	4,689	6,804	6,804	-	(6,804)
52005 T1-00	HEALTH INSURANCE	25,056	25,106	23,064	23,064	27,192	4,128
52006	HSA CONTRIBUTION	500	1,023	1,300	1,300	1,380	80

FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52010	SOCIAL SECURITY-FICA	95,032	99,124	104,162	104,162	122,564	18,402
52010 EQUIT	SOCIAL SECURITY-FICA	50	34	-	-	268	268
52010 ESL	SOCIAL SECURITY-FICA	1,377	1,428	1,446	1,446	1,625	179
52010 ESSR3	SOCIAL SECURITY-FICA	4,515	4,375	-	-	4,895	4,895
52010 PALS	SOCIAL SECURITY-FICA	1,203	1,210	1,523	1,523	1,965	442
52010 RT-00	SOCIAL SECURITY-FICA	-	30	-	-	-	-
52010 T1-00	SOCIAL SECURITY-FICA	11,938	11,953	12,692	12,692	14,261	1,569
52020	RETIREMENT-VRS	204,799	123,801	224,636	224,636	266,275	41,639
52020 ESL	RETIREMENT-VRS	2,992	3,142	3,142	3,142	3,530	388
52020 ESSR3	RETIREMENT-VRS	8,995	9,809	-	-	10,634	10,634
52020 PALS	RETIREMENT-VRS	2,614	1,800	3,309	3,309	4,270	961
52020 T1-00	RETIREMENT-VRS	18,292	18,272	27,575	27,575	30,984	3,409
52021	VRS HYBRID RETIRE	35,000	100,181	-	-	-	-
52021 PALS	VRS HYBRID RETIRE	-	613	-	-	-	-
52021 T1-00	VRS HYBRID RETIRE	8,400	8,390	-	-	-	-
52023	HEALTH INS CREDIT-VRS	14,910	16,307	16,354	16,354	19,386	3,032
52023 ESL	HEALTH INS CREDIT-VRS	218	229	229	229	257	28
52023 ESSR3	HEALTH INS CREDIT-VRS	714	714	-	-	774	774
52023 PALS	HEALTH INS CREDIT-VRS	190	176	241	241	311	70
52023 T1-00	HEALTH INS CREDIT-VRS	1,949	1,941	2,008	2,008	2,256	248

FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52025	WORKER'S COMPENSATION	3,106	2,292	3,404	3,404	2,927	(477)
52025 EQUIT	WORKER'S COMPENSATION	2	1	-	-	6	6
52025 ESL	WORKER'S COMPENSATION	45	32	47	47	39	(8)
52025 ESSR3	WORKER'S COMPENSATION	116	92	-	-	117	117
52025 PALS	WORKER'S COMPENSATION	39	26	50	50	47	(3)
52025 RT-00	WORKER'S COMPENSATION	-	1	-	-	-	-
52025 T1-00	WORKER'S COMPENSATION	307	274	415	415	341	(74)
52030	UNEMPLOYMENT INSURANCE-VEC	650	959	718	718	784	66
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	8	8	8	8	9	1
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	26	22	-	-	26	26
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	25	28	25	25	26	1
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	100	79	75	75	79	4
52035	DISABILITY INSURANCE	5,792	1,881	6,353	6,353	4,999	(1,354)
52035 ESL	DISABILITY INSURANCE	85	-	89	89	66	(23)
52035 ESSR3	DISABILITY INSURANCE	-	-	-	-	200	200
52035 PALS	DISABILITY INSURANCE	74	12	94	94	80	(14)
52035 T1-00	DISABILITY INSURANCE	218	158	780	780	582	(198)
53578	CONTRACTED SUBS	9,000	8,984	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	37,290	36,766	-	-	-	-
53578 T1-00	CONTRACTED SUBS	150	147	-	-	-	-
56013	EDUCATIONAL SUPPLIES	591	-	-	591	-	(591)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	17,000	17,375	17,000	17,000	17,000	-
56108	BAND INSTRUMENTS	-	-	2,000	2,000	-	(2,000)
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	21,542	12,062	-	-	-	-
Total Org: 91101183		$2,424,791	$2,421,551	$2,309,965	$2,310,556	$2,798,517	$487,961

FUND: 900 - EDUCATION FUND

91101195	CLASSROOM-ELEM-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51510 ESL	PART-TIME HELP	200	50	-	-	200	200
51620 CURDV	SUPPLEMENTAL SALARIES	3,000	2,600	3,000	3,000	3,000	-
51620 ESL	SUPPLEMENTAL SALARIES	600	2,013	600	600	600	-
51620 SOLRM	SUPPLEMENTAL SALARIES	12,000	-	12,000	12,000	12,000	-
51620 T3-00	SUPPLEMENTAL SALARIES	-	1,800	-	-	-	-
52010 CURDV	SOCIAL SECURITY-FICA	230	198	230	230	230	-
52010 ESL	SOCIAL SECURITY-FICA	21	156	46	46	61	15
52010 SOLRM	SOCIAL SECURITY-FICA	918	-	918	918	918	-
52010 T3-00	SOCIAL SECURITY-FICA	-	137	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	9	4	8	8	5	(3)
52025 ESL	WORKER'S COMPENSATION	-	34	2	2	2	-
52025 SOLRM	WORKER'S COMPENSATION	30	-	30	30	22	(8)
52025 T3-00	WORKER'S COMPENSATION	-	15	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	-	3	-	-	-	-
52030 T3-00	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
53563 ESL	TESTING SERVICES	1,766	3,184	1,000	1,000	1,000	-
53569 ESL	OTHER PURCHASED SERVICES	200	12	200	200	200	-
53569 T3-00	OTHER PURCHASED SERVICES	-	2,919	-	-	-	-
53570 T4-00	PURCHASED SERVICES-GRANTS	-	3,300	-	-	-	-
55210 ESL	TRAVEL AND TRAINING	500	-	500	500	500	-
56013	EDUCATIONAL SUPPLIES	-	-	-	250	-	(250)
56013 T3-00	EDUCATIONAL SUPPLIES	-	2,369	-	-	-	-
56103	COPY PAPER FORMS ETC.	12,000	14,551	12,000	12,000	12,000	-
56104	RECORDERS AND BOOKS	2,400	-	2,400	2,400	2,400	-
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	78	250	250	250	-

FUND: 900 - EDUCATION FUND

91101195 CLASSROOM-ELEM-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58207 T1-00 ADDITIONAL-COMPUTERS/TECHNOLOG	13,000	12,393	-	-	-	-
Total Org: 91101195	$47,124	$45,819	$33,184	$33,434	$33,388	($46)

FUND: 900 - EDUCATION FUND

91101281	CLASSROOM-ELEM-SPED-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	173,419	175,227	154,334	154,334	224,227	69,893
51151	INSTRUCTIONAL ASSISTANT SALARY	36,271	36,617	35,856	35,856	45,881	10,025
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	42,900	42,860	42,958	42,958	50,367	7,409
51182	OVERTIME PAY	-	117	-	-	-	-
51182 T6B00	OVERTIME PAY	165	172	-	-	-	-
51620	SUPPLEMENTAL SALARIES	2,000	-	2,000	2,000	500	(1,500)
51620 T6B00	SUPPLEMENTAL SALARIES	-	5,000	-	-	5,000	5,000
51632	ST DI CLAIM PAYMENTS	-	558	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,301	2,811	2,549	2,549	3,619	1,070
52001 T6B00	GROUP LIFE INSURANCE-VRS	566	565	576	576	675	99
52005	HEALTH INSURANCE	37,826	38,626	32,016	32,016	57,186	25,170
52005 T6B00	HEALTH INSURANCE	6,616	6,644	16,260	16,260	19,770	3,510
52006	HSA CONTRIBUTION	800	825	800	800	850	50
52010	SOCIAL SECURITY-FICA	13,287	15,713	14,703	14,703	20,663	5,960
52010 T6B00	SOCIAL SECURITY-FICA	3,701	3,617	3,286	3,286	3,853	567
52020	RETIREMENT-VRS	28,535	17,929	31,610	31,610	44,892	13,282
52020 T6B00	RETIREMENT-VRS	7,026	7,011	7,140	7,140	8,371	1,231
52021	VRS HYBRID RETIRE	17,000	16,934	-	-	-	-
52023	HEALTH INS CREDIT-VRS	2,077	2,538	2,301	2,301	3,268	967
52023 T6B00	HEALTH INS CREDIT-VRS	511	510	520	520	609	89
52025	WORKER'S COMPENSATION	434	360	480	480	493	13
52025 T6B00	WORKER'S COMPENSATION	90	79	107	107	92	(15)
52030	UNEMPLOYMENT INSURANCE-VEC	104	162	125	125	185	60
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	100	80	50	50	53	3

FUND: 900 - EDUCATION FUND

91101281	CLASSROOM-ELEM-SPED-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52035	DISABILITY INSURANCE	807	318	894	894	843	(51)
52035 T6B00	DISABILITY INSURANCE	160	-	202	202	157	(45)
53578	CONTRACTED SUBS	-	1,179	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	1,500	1,500	1,500	-
56013 DMAS	EDUCATIONAL SUPPLIES	-	477	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	4,550	3,416	-	-	-	-
Total Org: 91101281		$381,246	$380,346	$350,267	$350,267	$493,054	$142,787

FUND: 900 - EDUCATION FUND

91101282	CLASSROOM-ELEM-SPED-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	164,988	159,436	163,332	163,332	184,836	21,504
51120 T6B00	TEACHER SALARIES	49,511	49,467	49,467	49,467	-	(49,467)
51151	INSTRUCTIONAL ASSISTANT SALARY	121,628	127,598	133,819	133,819	179,821	46,002
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	-	-	-	-	55,581	55,581
51182	OVERTIME PAY	-	3	-	-	-	-
51520	SUBSTITUTE SALARIES	-	2,240	-	-	-	-
51520 T6B00	SUBSTITUTE SALARIES	-	150	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	-	-	-	500	500
51620 T6B00	SUPPLEMENTAL SALARIES	5,000	5,000	-	-	5,000	5,000
51632	ST DI CLAIM PAYMENTS	-	2,338	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,841	3,916	3,982	3,982	4,886	904
52001 T6B00	GROUP LIFE INSURANCE-VRS	681	663	663	663	745	82
52005	HEALTH INSURANCE	69,354	54,872	53,676	53,676	52,584	(1,092)
52005 T6B00	HEALTH INSURANCE	11,816	11,799	9,456	9,456	12,858	3,402
52006	HSA CONTRIBUTION	-	265	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	21,927	21,320	22,732	22,732	27,896	5,164
52010 SVRP	SOCIAL SECURITY-FICA	-	(17)	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	3,954	3,901	3,784	3,784	4,252	468
52020	RETIREMENT-VRS	47,636	16,944	49,386	49,386	60,606	11,220
52020 T6B00	RETIREMENT-VRS	8,230	8,221	8,221	8,221	9,238	1,017
52021	VRS HYBRID RETIRE	-	31,628	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,468	3,536	3,596	3,596	4,412	816
52023 T6B00	HEALTH INS CREDIT-VRS	620	599	599	599	673	74

FUND: 900 - EDUCATION FUND

91101282	CLASSROOM-ELEM-SPED-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52025	WORKER'S COMPENSATION	717	491	743	743	666	(77)
52025 SVRP	WORKER'S COMPENSATION	-	7	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	118	91	124	124	102	(22)
52030	UNEMPLOYMENT INSURANCE-VEC	254	311	250	250	264	14
52030 SVRP	UNEMPLOYMENT INSURANCE-VEC	-	4	-	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	35	26	25	25	26	1
52035	DISABILITY INSURANCE	1,347	594	1,397	1,397	1,138	(259)
52035 T6B00	DISABILITY INSURANCE	221	-	232	232	173	(59)
53578	CONTRACTED SUBS	3,000	191	-	-	-	-
53599	TEMPORARY PERSONNEL	-	813	-	-	-	-
56013	EDUCATIONAL SUPPLIES	1,500	1,501	1,500	1,500	1,500	-
56013 DMAS	EDUCATIONAL SUPPLIES	-	396	-	-	-	-
56013 SVRP	EDUCATIONAL SUPPLIES	-	263	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	6,200	6,129	-	-	-	-
Total Org: 91101282		$526,046	$514,694	$507,484	$507,484	$607,757	$100,273

FUND: 900 - EDUCATION FUND

91101283	CLASSROOM-ELEM-SPED-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	225,093	229,757	269,059	269,059	345,619	76,560
51120 T6B00	TEACHER SALARIES	9,533	7,249	-	-	-	-
51151	INSTRUCTIONAL ASSISTANT SALARY	75,125	100,040	118,364	118,364	201,398	83,034
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	34,055	22,864	22,864	22,864	25,690	2,826
51182	OVERTIME PAY	-	1,479	-	-	-	-
51182 T6B00	OVERTIME PAY	-	45	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	-	-	-	500	500
51620 T6B00	SUPPLEMENTAL SALARIES	-	5,000	-	-	5,000	5,000
52001	GROUP LIFE INSURANCE-VRS	3,970	4,405	5,191	5,191	7,330	2,139
52001 T6B00	GROUP LIFE INSURANCE-VRS	1,174	306	306	306	344	38
52005	HEALTH INSURANCE	53,094	45,873	53,964	53,964	59,028	5,064
52005 T6B00	HEALTH INSURANCE	19,260	6,644	6,804	6,804	7,176	372
52006	HSA CONTRIBUTION	800	825	800	800	850	50
52010	SOCIAL SECURITY-FICA	22,661	24,699	29,638	29,638	41,847	12,209
52010 SVRP	SOCIAL SECURITY-FICA	-	(3)	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	6,700	2,551	1,749	1,749	1,965	216
52020	RETIREMENT-VRS	49,232	30,828	64,390	64,390	90,914	26,524
52020 T6B00	RETIREMENT-VRS	3,857	3,800	3,800	3,800	4,270	470
52021	VRS HYBRID RETIRE	-	23,807	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,584	3,978	4,688	4,688	6,619	1,931
52023 T6B00	HEALTH INS CREDIT-VRS	360	277	277	277	311	34
52025	WORKER'S COMPENSATION	740	547	969	969	999	30
52025 SVRP	WORKER'S COMPENSATION	-	11	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	94	68	57	57	47	(10)

FUND: 900 - EDUCATION FUND

91101283	CLASSROOM-ELEM-SPED-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52030	UNEMPLOYMENT INSURANCE-VEC	204	357	250	250	370	120
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	75	31	25	25	26	1
52035	DISABILITY INSURANCE	1,392	447	1,821	1,821	1,707	(114)
52035 T6B00	DISABILITY INSURANCE	12	-	107	107	80	(27)
53578	CONTRACTED SUBS	8,000	696	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	1,500	1,500	1,500	-
56013 DMAS	EDUCATIONAL SUPPLIES	-	576	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	47,500	45,242	-	-	-	-
Total Org: 91101283		$566,515	$562,398	$586,623	$586,623	$803,590	$216,967

FUND: 900 - EDUCATION FUND

91101295	CLASSROOM-ELEM-SPED-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620 T6B00	SUPPLEMENTAL SALARIES	4,100	23,768	-	-	-	-
51627 T6B00	TITLE VI-B SET-ASIDE SERVICES	1,700	3,570	-	-	-	-
51629 T6B00	IEP SERVICE SALARIES	-	1,688	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	500	2,212	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	50	51	-	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	50	51	-	-	-	-
53522	PHYS. THER. & AUTISM SERVICES	55,992	-	-	-	-	-
53561 T6B00	STAFF DEVELOPMENT SERVICES	100	-	-	-	-	-
53570 T6B00	PURCHASED SERVICES-GRANTS	31,500	38,717	-	-	-	-
53810	TUITION PD-OTHR STATE DIVISION	25,000	12,786	-	-	-	-
55210 T6B00	TRAVEL AND TRAINING	5,000	-	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	25,000	-	80,100	80,100	-	(80,100)
59100	CONTINGENCY-SCHOOLS	22,201	-	-	-	-	-
Total Org: 91101295		$171,193	$82,843	$80,100	$80,100	$-	($80,100)

FUND: 900 - EDUCATION FUND

91101481	CLASSROOM-ELEM-GIFTED-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	300	-	300	300	300	-
Total Org: 91101481		$300	$-	$300	$300	$300	$-

FUND: 900 - EDUCATION FUND

91101482	CLASSROOM-ELEM-GIFTED-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	300	128	300	300	300	-
Total Org: 91101482		$300	$128	$300	$300	$300	$-

FUND: 900 - EDUCATION FUND

91101483	CLASSROOM-ELEM-GIFTED-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	300	300	300	300	300	-
Total Org: 91101483		$300	$300	$300	$300	$300	$-

FUND: 900 - EDUCATION FUND

91101495	**CLASSROOM-ELEM-GIFTED-CO**	**FY2022 REVISED BUDGET**	**FY2022 ACTUAL EXPENDITURES**	**FY2023 ORIGINAL BUDGET**	**FY2023 REVISED BUDGET**	**FY2024 COUNCIL ADOPTED**	**FY2024 - FY2023 REVISED**
51620	SUPPLEMENTAL SALARIES	3,000	2,000	3,000	3,000	3,000	-
52010	SOCIAL SECURITY-FICA	230	152	230	230	230	-
52025	WORKER'S COMPENSATION	8	3	8	8	5	(3)
56013	EDUCATIONAL SUPPLIES	1,000	1,000	1,000	1,000	1,000	-
Total Org: 91101495		$4,238	$3,155	$4,238	$4,238	$4,235	($3)

FUND: 900 - EDUCATION FUND

91101880	CLASSROOM INSTR-PARENT CENTER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51150 T1-00	CLERICAL SALARIES/WAGES	10,000	4,155	-	-	4,500	4,500
52010 T1-00	SOCIAL SECURITY-FICA	765	315	-	-	360	360
52025 T1-00	WORKER'S COMPENSATION	25	61	-	-	68	68
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
55105 T1-00	AUTO LIABILITY INSURANCE	330	284	330	330	300	(30)
56007 T1-00	REPAIR & MAINTENANCE SUPPLIES	-	-	-	-	400	400
56008 T1-00	VEHICLE & POWR EQUIPMENT FUELS	-	88	-	-	-	-
56013 T1-00	EDUCATIONAL SUPPLIES	-	84	-	-	-	-
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	1,500	8,986	1,500	1,500	4,500	3,000
Total Org: 91101880		$12,620	$13,973	$1,830	$1,830	$10,128	$8,298

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	1,851,874	1,848,219	1,876,573	1,876,573	2,056,246	179,673
51120 ESL	TEACHER SALARIES	23,768	27,854	27,854	27,854	31,297	3,443
51120 ESSR3	TEACHER SALARIES	56,943	56,943	-	-	63,982	63,982
51120 RT-00	TEACHER SALARIES	101,309	63,515	63,515	73,770	-	(73,770)
51120 SOLAL	TEACHER SALARIES	53,533	56,210	56,210	56,210	63,158	6,948
51125 RT-00	INSTRUCT SPECIALIST SALARIES	-	-	-	-	71,366	71,366
51151	INSTRUCTIONAL ASSISTANT SALARY	16,201	20,046	-	-	51,801	51,801
51151 ESSR2	INSTRUCTIONAL ASSISTANT SALARY	15,442	14,960	-	-	-	-
51182	OVERTIME PAY	-	118	-	-	-	-
51520	SUBSTITUTE SALARIES	-	3,820	-	-	-	-
51520 ESL	SUBSTITUTE SALARIES	-	40	-	-	-	-
51620	SUPPLEMENTAL SALARIES	25,000	21,980	20,000	20,000	25,000	5,000
51620 EQUIT	SUPPLEMENTAL SALARIES	2,800	2,800	-	-	3,500	3,500
51620 RT-00	SUPPLEMENTAL SALARIES	-	700	-	-	-	-
51621	NATIONAL BOARD INCENT BONUS	-	2,500	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	3,820	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	23,759	24,835	25,146	25,146	28,248	3,102
52001 ESL	GROUP LIFE INSURANCE-VRS	318	373	373	373	419	46
52001 ESSR2	GROUP LIFE INSURANCE-VRS	190	187	-	-	-	-
52001 ESSR3	GROUP LIFE INSURANCE-VRS	763	763	-	-	857	857
52001 RT-00	GROUP LIFE INSURANCE-VRS	811	851	851	851	956	105
52001 SOLAL	GROUP LIFE INSURANCE-VRS	717	753	753	753	846	93

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52005	HEALTH INSURANCE	335,945	340,215	345,327	345,327	370,650	25,323
52005 ESL	HEALTH INSURANCE	3,210	3,322	3,402	3,402	3,588	186
52005 ESSR2	HEALTH INSURANCE	4,210	4,799	-	-	-	-
52005 ESSR3	HEALTH INSURANCE	3,047	11,799	-	-	12,858	12,858
52005 RT-00	HEALTH INSURANCE	8,916	11,799	9,456	9,456	12,858	3,402
52005 SOLAL	HEALTH INSURANCE	11,160	6,644	11,832	11,832	7,176	(4,656)
52006	HSA CONTRIBUTION	1,550	2,952	2,350	2,350	2,970	620
52006 ESSR2	HSA CONTRIBUTION	350	348	-	-	-	-
52010	SOCIAL SECURITY-FICA	137,553	138,802	145,088	145,088	161,266	16,178
52010 EQUIT	SOCIAL SECURITY-FICA	275	212	-	-	268	268
52010 ESL	SOCIAL SECURITY-FICA	1,818	2,095	2,131	2,131	2,394	263
52010 ESSR2	SOCIAL SECURITY-FICA	1,062	1,122	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	4,356	4,162	-	-	4,895	4,895
52010 RT-00	SOCIAL SECURITY-FICA	4,627	4,697	4,859	4,859	5,459	600
52010 SOLAL	SOCIAL SECURITY-FICA	4,095	4,220	4,300	4,300	4,832	532
52020	RETIREMENT-VRS	294,685	152,415	311,886	311,886	350,359	38,473
52020 ESL	RETIREMENT-VRS	3,950	4,629	4,629	4,629	5,201	572
52020 ESSR3	RETIREMENT-VRS	8,678	9,464	-	-	10,634	10,634
52020 RT-00	RETIREMENT-VRS	10,053	10,556	10,556	10,556	11,861	1,305
52020 SOLAL	RETIREMENT-VRS	8,897	9,342	9,342	9,342	10,497	1,155
52021	VRS HYBRID RETIRE	-	153,924	-	-	-	-
52021 ESSR2	VRS HYBRID RETIRE	2,200	2,316	-	-	-	-

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52023	HEALTH INS CREDIT-VRS	21,454	22,303	22,707	22,707	25,507	2,800
52023 ESL	HEALTH INS CREDIT-VRS	288	337	337	337	379	42
52023 ESSR2	HEALTH INS CREDIT-VRS	170	169	-	-	-	-
52023 ESSR3	HEALTH INS CREDIT-VRS	689	689	-	-	774	774
52023 RT-00	HEALTH INS CREDIT-VRS	732	769	769	769	864	95
52023 SOLAL	HEALTH INS CREDIT-VRS	648	680	680	680	764	84
52025	WORKER'S COMPENSATION	4,495	3,232	4,741	4,741	3,851	(890)
52025 EQUIT	WORKER'S COMPENSATION	10	5	-	-	6	6
52025 ESL	WORKER'S COMPENSATION	59	47	70	70	57	(13)
52025 ESSR2	WORKER'S COMPENSATION	195	191	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	112	89	-	-	117	117
52025 RT-00	WORKER'S COMPENSATION	151	109	159	159	130	(29)
52025 SOLAL	WORKER'S COMPENSATION	134	96	141	141	115	(26)
52030	UNEMPLOYMENT INSURANCE-VEC	919	1,116	919	919	1,010	91
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	45	40	-	-	-	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	26	15	-	-	26	26
52030 RT-00	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	26	1
52030 SOLAL	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	26	1
52035	DISABILITY INSURANCE	8,333	2,890	8,820	8,820	6,577	(2,243)
52035 ESL	DISABILITY INSURANCE	112	-	131	131	98	(33)
52035 ESSR2	DISABILITY INSURANCE	50	43	-	-	-	-
52035 ESSR3	DISABILITY INSURANCE	-	-	-	-	200	200
52035 RT-00	DISABILITY INSURANCE	284	-	299	299	223	(76)
52035 SOLAL	DISABILITY INSURANCE	252	-	264	264	197	(67)

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53570 RT-00	PURCHASED SERVICES-GRANTS	1,000	6,100	-	-	-	-
53578	CONTRACTED SUBS	11,000	10,172	-	-	-	-
53578 ESL	CONTRACTED SUBS	-	101	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	93,201	90,667	-	-	-	-
53578 SOLAL	CONTRACTED SUBS	-	147	-	-	-	-
55210	TRAVEL AND TRAINING	-	270	-	-	-	-
55210 ESL	TRAVEL AND TRAINING	-	129	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	-	-	3,500	3,500
56013 EQUIT	EDUCATIONAL SUPPLIES	3,400	3,386	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	25,500	25,027	25,500	25,500	25,500	-
56101 T1D00	INSTRUCTIONAL SUPPLY ALLOTMENT	-	13,293	-	-	-	-
Total Org: 91102187		$3,197,388	$3,213,299	$3,002,033	$3,012,288	$3,445,402	$433,114

FUND: 900 - EDUCATION FUND

91102195	CLASSROOM-MIDD-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51151 T4-00	INSTRUCTIONAL ASSISTANT SALARY	-	8,594	-	-	22,000	22,000
51182 T4-00	OVERTIME PAY	-	2	-	-	-	-
51510 ESL	PART-TIME HELP	200	-	-	-	200	200
51620	SUPPLEMENTAL SALARIES	-	138	-	-	-	-
51620 CURDV	SUPPLEMENTAL SALARIES	2,349	-	2,000	2,349	2,000	(349)
51620 ESL	SUPPLEMENTAL SALARIES	-	94	-	-	-	-
51620 SOLAL	SUPPLEMENTAL SALARIES	5,000	-	5,000	5,000	-	(5,000)
51620 SOLRM	SUPPLEMENTAL SALARIES	-	1,500	-	-	5,000	5,000
52001 T4-00	GROUP LIFE INSURANCE-VRS	-	109	-	-	-	-
52005 T4-00	HEALTH INSURANCE	-	5,728	-	-	-	-
52010	SOCIAL SECURITY-FICA	-	11	-	-	-	-
52010 CURDV	SOCIAL SECURITY-FICA	153	-	153	153	153	-
52010 ESL	SOCIAL SECURITY-FICA	27	7	-	-	27	27
52010 SOLAL	SOCIAL SECURITY-FICA	-	-	383	383	-	(383)
52010 SOLRM	SOCIAL SECURITY-FICA	383	114	-	-	383	383
52010 T4-00	SOCIAL SECURITY-FICA	-	426	-	-	-	-
52020 T4-00	RETIREMENT-VRS	-	1,353	-	-	-	-
52023 T4-00	HEALTH INS CREDIT-VRS	-	98	-	-	-	-
52025	WORKER'S COMPENSATION	-	2	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	-	-	5	5	4	(1)
52025 ESL	WORKER'S COMPENSATION	-	2	-	-	2	2
52025 SOLAL	WORKER'S COMPENSATION	-	-	13	13	-	(13)
52025 SOLRM	WORKER'S COMPENSATION	13	3	-	-	9	9
52025 T4-00	WORKER'S COMPENSATION	-	16	-	-	-	-

FUND: 900 - EDUCATION FUND

91102195	CLASSROOM-MIDD-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 T4-00	UNEMPLOYMENT INSURANCE-VEC	-	13	-	-	-	-
53563 ESL	TESTING SERVICES	400	429	400	400	400	-
53563 TEST	TESTING SERVICES	250	-	-	-	-	-
53564	SECTION 504 PURCHASED SERVICES	4,000	956	4,000	4,000	-	(4,000)
53569 T3-00	OTHER PURCHASED SERVICES	-	1,329	-	-	-	-
53570 T4-00	PURCHASED SERVICES-GRANTS	17,044	21,054	-	-	21,000	21,000
55210 ESL	TRAVEL AND TRAINING	100	36	100	100	100	-
56013	EDUCATIONAL SUPPLIES	-	156	-	-	-	-
56013 T3-00	EDUCATIONAL SUPPLIES	2,230	-	6,000	6,247	6,000	(247)
56013 T4-00	EDUCATIONAL SUPPLIES	3,323	12,313	21,000	21,000	21,000	-
56103	COPY PAPER FORMS ETC	10,000	4,492	10,000	10,000	10,000	-
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	188	250	250	250	-
56229	SEC 504 EDUCATIONAL SUPPLIES	4,000	-	4,000	4,000	-	(4,000)
59100 T4-00	CONTINGENCY-SCHOOLS	-	-	-	46,766	-	(46,766)
Total Org: 91102195		$49,722	$59,159	$53,304	$100,666	$88,528	($12,138)

FUND: 900 - EDUCATION FUND

91102287	CLASSROOM-MIDD-SPED-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	418,447	444,509	473,320	473,320	461,122	(12,198)
51151	INSTRUCTIONAL ASSISTANT SALARY	115,381	89,850	89,031	89,031	164,582	75,551
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	30,401	16,681	39,797	39,797	51,319	11,522
51182	OVERTIME PAY	-	304	-	-	-	-
51182 T6B00	OVERTIME PAY	200	95	-	-	-	-
51520	SUBSTITUTE SALARIES	-	40	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	-	-	-	1,000	1,000
51620 T6B00	SUPPLEMENTAL SALARIES	6,000	5,000	2,000	2,000	5,000	3,000
52001	GROUP LIFE INSURANCE-VRS	7,153	7,167	7,536	7,536	8,384	848
52001 T6B00	GROUP LIFE INSURANCE-VRS	467	236	533	533	688	155
52005	HEALTH INSURANCE	115,512	106,591	113,016	113,016	81,600	(31,416)
52005 T6B00	HEALTH INSURANCE	4,700	567	6,804	6,804	7,176	372
52010	SOCIAL SECURITY-FICA	40,838	38,432	43,173	43,173	47,866	4,693
52010 T6B00	SOCIAL SECURITY-FICA	2,742	1,658	3,044	3,044	3,926	882
52020	RETIREMENT-VRS	88,722	57,644	93,463	93,463	103,992	10,529
52020 T6B00	RETIREMENT-VRS	3	-	6,614	6,614	8,529	1,915
52021	VRS HYBRID RETIRE	-	31,243	-	-	-	-
52021 T6B00	VRS HYBRID RETIRE	5,600	2,925	-	-	-	-
52023	HEALTH INS CREDIT-VRS	6,459	6,471	6,804	6,804	7,571	767
52023 T6B00	HEALTH INS CREDIT-VRS	421	213	482	482	621	139
52025	WORKER'S COMPENSATION	1,335	1,201	1,411	1,411	1,143	(268)
52025 T6B00	WORKER'S COMPENSATION	66	33	99	99	94	(5)
52030	UNEMPLOYMENT INSURANCE-VEC	369	406	340	340	385	45
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	75	25	50	50	53	3

FUND: 900 - EDUCATION FUND

91102287	CLASSROOM-MIDD-SPED-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52035	DISABILITY INSURANCE	2,509	586	2,643	2,643	1,952	(691)
52035 T6B00	DISABILITY INSURANCE	126	55	187	187	160	(27)
53578	CONTRACTED SUBS	1,000	889	-	-	-	-
53599	TEMPORARY PERSONNEL	-	813	-	-	-	-
55210 T6B00	TRAVEL AND TRAINING	-	159	-	-	-	-
56001 DMAS	OFFICE SUPPLIES	-	42	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	-	-	2,000	2,000
56013 DMAS	EDUCATIONAL SUPPLIES	-	748	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	11,750	11,580	-	-	-	-
Total Org: 91102287		$860,276	$826,161	$890,347	$890,347	$959,163	$68,816

FUND: 900 - EDUCATION FUND

91102295	CLASSROOM-MIDD-SPED-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53570 T6B00	PURCHASED SERVICES-GRANTS	14,000	13,900	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	-	18,000	18,000	-	(18,000)
59100	CONTINGENCY-SCHOOLS	22,201	-	-	-	-	-
Total Org: 91102295		$36,201	$13,900	$18,000	$18,000	$-	($18,000)

FUND: 900 - EDUCATION FUND

91102387	CLASSROOM-MIDD-VOC-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	150,660	151,005	151,005	151,005	161,241	10,236
51520	SUBSTITUTE SALARIES	-	615	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,322	2,023	2,023	2,023	2,161	138
52005	HEALTH INSURANCE	11,400	11,799	12,084	12,084	-	(12,084)
52010	SOCIAL SECURITY-FICA	7,547	11,344	11,552	11,552	12,335	783
52020	RETIREMENT-VRS	16,397	8,521	25,097	25,097	26,798	1,701
52021	VRS HYBRID RETIRE	15,000	16,576	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,194	1,827	1,827	1,827	1,951	124
52025	WORKER'S COMPENSATION	247	250	378	378	295	(83)
52030	UNEMPLOYMENT INSURANCE-VEC	50	103	75	75	79	4
52035	DISABILITY INSURANCE	464	311	710	710	503	(207)
53578	CONTRACTED SUBS	-	835	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	3,000	3,000	6,500	6,500	2,500	(4,000)
Total Org: 91102387		$207,281	$208,210	$211,251	$211,251	$207,863	($3,388)

FUND: 900 - EDUCATION FUND

91102487	CLASSROOM-MIDD-GIFTED-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	1,800	1,800	1,800	1,800	1,800	-
Total Org: 91102487		$1,800	$1,800	$1,800	$1,800	$1,800	$-

FUND: 900 - EDUCATION FUND

91102587	CLASSROOM-MIDD-OTHER-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620	SUPPLEMENTAL SALARIES	6,500	1,500	6,500	6,500	5,000	(1,500)
52010	SOCIAL SECURITY-FICA	497	112	497	497	383	(114)
52025	WORKER'S COMPENSATION	16	3	-	-	9	9
52030	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
58108	REPLACE BAND INSTRU - $1500+	12,500	12,490	10,000	10,000	10,000	-
Total Org: 91102587		$19,513	$14,106	$16,997	$16,997	$15,392	($1,605)

FUND: 900 - EDUCATION FUND

91103188	CLASSROOM-SECOND-REG-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	2,079,271	2,074,702	2,073,604	2,073,604	2,305,920	232,316
51120 ESL	TEACHER SALARIES	23,768	27,854	27,854	27,854	31,297	3,443
51120 RT-00	TEACHER SALARIES	-	-	-	-	7,168	7,168
51151	INSTRUCTIONAL ASSISTANT SALARY	39,786	41,796	41,796	41,796	108,887	67,091
51151 ESSR2	INSTRUCTIONAL ASSISTANT SALARY	12,996	13,852	-	-	-	-
51182	OVERTIME PAY	-	429	-	-	-	-
51520	SUBSTITUTE SALARIES	-	6,709	-	-	-	-
51520 ESL	SUBSTITUTE SALARIES	-	240	-	-	-	-
51620	SUPPLEMENTAL SALARIES	48,000	31,160	48,000	48,000	40,000	(8,000)
51620 EQUIT	SUPPLEMENTAL SALARIES	1,800	1,500	-	-	3,500	3,500
51620 ESSR2	SUPPLEMENTAL SALARIES	8,040	8,040	-	-	-	-
51620 RT-00	SUPPLEMENTAL SALARIES	-	900	-	-	-	-
51620 T1D00	SUPPLEMENTAL SALARIES	-	14,732	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	7,269	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	26,600	28,156	28,346	28,346	32,358	4,012
52001 ESL	GROUP LIFE INSURANCE-VRS	318	373	373	373	419	46
52001 ESSR2	GROUP LIFE INSURANCE-VRS	165	170	-	-	-	-
52001 RT-00	GROUP LIFE INSURANCE-VRS	-	-	-	-	96	96
52005	HEALTH INSURANCE	373,861	374,315	346,251	346,251	401,560	55,309
52005 ESL	HEALTH INSURANCE	3,210	3,322	3,402	3,402	3,588	186
52005 ESSR2	HEALTH INSURANCE	6,706	6,667	-	-	-	-
52005 RT-00	HEALTH INSURANCE	-	-	-	-	1,244	1,244
52006	HSA CONTRIBUTION	3,550	3,684	3,550	3,550	1,380	(2,170)

FUND: 900 - EDUCATION FUND

91103188	CLASSROOM-SECOND-REG-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52010	SOCIAL SECURITY-FICA	155,529	158,583	165,500	165,500	184,773	19,273
52010 EQUIT	SOCIAL SECURITY-FICA	3,800	113	-	-	268	268
52010 ESL	SOCIAL SECURITY-FICA	1,818	2,095	2,131	2,131	2,394	263
52010 ESSR2	SOCIAL SECURITY-FICA	1,682	1,564	-	-	-	-
52010 RT-00	SOCIAL SECURITY-FICA	-	68	-	-	548	548
52010 T1D00	SOCIAL SECURITY-FICA	-	1,119	-	-	-	-
52020	RETIREMENT-VRS	329,916	244,148	351,579	351,579	401,341	49,762
52020 ESL	RETIREMENT-VRS	3,950	4,629	4,629	4,629	5,201	572
52020 RT-00	RETIREMENT-VRS	-	-	-	-	1,191	1,191
52021	VRS HYBRID RETIRE	65,000	105,073	-	-	-	-
52021 ESSR2	VRS HYBRID RETIRE	2,100	2,111	-	-	-	-
52023	HEALTH INS CREDIT-VRS	24,019	25,425	25,596	25,596	29,219	3,623
52023 ESL	HEALTH INS CREDIT-VRS	288	337	337	337	379	42
52023 ESSR2	HEALTH INS CREDIT-VRS	150	154	-	-	-	-
52023 RT-00	HEALTH INS CREDIT-VRS	-	-	-	-	87	87
52025	WORKER'S COMPENSATION	5,083	3,572	5,408	5,408	4,412	(996)
52025 EQUIT	WORKER'S COMPENSATION	5	3	-	-	6	6
52025 ESL	WORKER'S COMPENSATION	59	47	70	70	57	(13)
52025 ESSR2	WORKER'S COMPENSATION	189	191	-	-	-	-
52025 RT-00	WORKER'S COMPENSATION	-	2	-	-	13	13
52030	UNEMPLOYMENT INSURANCE-VEC	994	1,143	1,019	1,019	1,113	94
52030 EQUIT	UNEMPLOYMENT INSURANCE-VEC	2	1	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	31	31	-	-	-	-
52030 RT-00	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	3	3

FUND: 900 - EDUCATION FUND

91103188	**CLASSROOM-SECOND-REG-SHS**	**FY2022 REVISED BUDGET**	**FY2022 ACTUAL EXPENDITURES**	**FY2023 ORIGINAL BUDGET**	**FY2023 REVISED BUDGET**	**FY2024 COUNCIL ADOPTED**	**FY2024 - FY2023 REVISED**
52035	DISABILITY INSURANCE	9,330	1,973	9,942	9,942	7,534	(2,408)
52035 ESL	DISABILITY INSURANCE	112	-	131	131	98	(33)
52035 ESSR2	DISABILITY INSURANCE	50	40	-	-	-	-
52035 RT-00	DISABILITY INSURANCE	-	-	-	-	22	22
53561 ESSR2	STAFF DEVELOPMENT SERVICES	5,000	-	-	-	-	-
53569	OTHER PURCHASED SERVICES	-	749	6,000	6,000	6,000	-
53578	CONTRACTED SUBS	-	2,995	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	98,639	91,268	-	-	-	-
53812 EQUIT	STUDENT FEES	-	1,271	-	-	-	-
53820	VIRTUAL LEARNING TUITION	5,000	-	5,000	5,000	5,000	-
55210	TRAVEL AND TRAINING	-	270	-	-	-	-
55210 ESL	TRAVEL AND TRAINING	-	129	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	40,000	36,315	40,000	40,000	40,000	-
56101 ESSR2	INSTRUCTIONAL SUPPLY ALLOTMENT	1,754	1,314	-	-	-	-
56101 T1D00	INSTRUCTIONAL SUPPLY ALLOTMENT	-	44,112	-	-	-	-
Total Org: 91103188		$3,382,584	$3,376,725	$3,190,531	$3,190,531	$3,627,089	$436,558

FUND: 900 - EDUCATION FUND

91103189	ALTERNATIVE EDUCATION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	47,111	52,322	52,322	52,322	58,789	6,467
51151	INSTRUCTIONAL ASSISTANT SALARY	32,505	1,228	34,661	34,661	49,592	14,931
51182	OVERTIME PAY	-	3	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,067	863	1,166	1,166	1,452	286
52005	HEALTH INSURANCE	28,572	14,799	30,288	30,288	24,876	(5,412)
52010	SOCIAL SECURITY-FICA	6,091	4,649	6,654	6,654	8,291	1,637
52020	RETIREMENT-VRS	13,232	10,700	14,457	14,457	18,013	3,556
52023	HEALTH INS CREDIT-VRS	963	779	1,052	1,052	1,311	259
52025	WORKER'S COMPENSATION	199	269	217	217	198	(19)
52030	UNEMPLOYMENT INSURANCE-VEC	75	31	75	75	53	(22)
52035	DISABILITY INSURANCE	374	-	409	409	338	(71)
Total Org: 91103189		$130,189	$85,643	$141,301	$141,301	$162,913	$21,612

FUND: 900 - EDUCATION FUND

91103195	CLASSROOM-SECOND-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51151 T4-00	INSTRUCTIONAL ASSISTANT SALARY	4,000	8,594	-	-	-	-
51182 T4-00	OVERTIME PAY	-	2	-	-	-	-
51510 ESL	PART-TIME HELP	200	-	-	-	200	200
51620 CURDV	SUPPLEMENTAL SALARIES	2,150	2,150	-	-	-	-
51620 ESL	SUPPLEMENTAL SALARIES	600	300	600	600	600	-
51620 SOLRM	SUPPLEMENTAL SALARIES	3,000	3,120	3,000	3,000	3,000	-
52001 ISAEP	GROUP LIFE INSURANCE-VRS	-	33	-	-	-	-
52001 T4-00	GROUP LIFE INSURANCE-VRS	-	109	-	-	-	-
52005 ISAEP	HEALTH INSURANCE	-	925	-	-	-	-
52005 T4-00	HEALTH INSURANCE	-	5,728	-	-	-	-
52010 CURDV	SOCIAL SECURITY-FICA	153	164	-	-	-	-
52010 ESL	SOCIAL SECURITY-FICA	15	23	46	46	61	15
52010 ISAEP	SOCIAL SECURITY-FICA	-	231	-	-	-	-
52010 SOLRM	SOCIAL SECURITY-FICA	230	237	230	230	230	-
52010 T4-00	SOCIAL SECURITY-FICA	-	426	-	-	-	-
52020 ISAEP	RETIREMENT-VRS	-	409	-	-	-	-
52020 T4-00	RETIREMENT-VRS	-	1,353	-	-	-	-
52023 ISAEP	HEALTH INS CREDIT-VRS	-	30	-	-	-	-
52023 T4-00	HEALTH INS CREDIT-VRS	-	99	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	10	4	-	-	-	-
52025 ESL	WORKER'S COMPENSATION	-	-	2	2	2	-
52025 ISAEP	WORKER'S COMPENSATION	-	4	-	-	-	-
52025 SOLRM	WORKER'S COMPENSATION	-	5	8	8	5	(3)
52025 T4-00	WORKER'S COMPENSATION	-	16	-	-	-	-

FUND: 900 - EDUCATION FUND

91103195	CLASSROOM-SECOND-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52030 ISAEP	UNEMPLOYMENT INSURANCE-VEC	-	6	-	-	-	-
52030 SOLRM	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 T4-00	UNEMPLOYMENT INSURANCE-VEC	-	13	-	-	-	-
53563 ESL	TESTING SERVICES	400	582	400	400	400	-
53569 T3-00	OTHER PURCHASED SERVICES	-	1,329	-	-	-	-
53570 PGRAD	PURCHASED SERVICES-GRANTS	-	-	4,568	4,568	4,568	-
55210 ESL	TRAVEL AND TRAINING	200	-	200	200	200	-
56013	EDUCATIONAL SUPPLIES	-	-	12,000	12,000	-	(12,000)
56013 ISAEP	EDUCATIONAL SUPPLIES	-	-	-	-	16,405	16,405
56013 T3-00	EDUCATIONAL SUPPLIES	2,073	-	-	247	-	(247)
56103	COPY PAPER FORMS ETC	12,000	4,309	-	-	12,000	12,000
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	250	250	250	250	-
56212 ISAEP	EDUCATIONAL SUPPLIES-ISAEP	-	2,882	-	(3,800)	-	3,800
Total Org: 91103195		$25,281	$33,330	$21,304	$17,751	$37,921	$20,170

FUND: 900 - EDUCATION FUND

91103288	CLASSROOM-SECOND-SPED-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	318,282	318,438	334,088	334,088	386,042	51,954
51120 SERCH	TEACHER SALARIES	41,769	43,858	43,856	43,856	49,278	5,422
51120 T6B00	TEACHER SALARIES	143,901	143,216	140,597	140,597	157,973	17,376
51140	TECHNICAL SALARIES	51,700	54,285	54,285	54,285	60,995	6,710
51151	INSTRUCTIONAL ASSISTANT SALARY	86,455	85,917	104,622	104,622	118,509	13,887
51182	OVERTIME PAY	-	1,607	-	-	-	-
51520	SUBSTITUTE SALARIES	-	525	-	-	-	-
51520 T6B00	SUBSTITUTE SALARIES	-	30	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	1,500	-	-	1,500	1,500
51620 T6B00	SUPPLEMENTAL SALARIES	5,000	5,000	-	-	5,000	5,000
52001	GROUP LIFE INSURANCE-VRS	5,661	6,154	6,606	6,606	7,578	972
52001 SERCH	GROUP LIFE INSURANCE-VRS	560	588	588	588	660	72
52001 T6B00	GROUP LIFE INSURANCE-VRS	1,894	1,884	1,884	1,884	2,117	233
52005	HEALTH INSURANCE	92,436	95,627	115,105	115,105	122,262	7,157
52005 T6B00	HEALTH INSURANCE	23,910	20,101	18,636	18,636	19,770	1,134
52006	HSA CONTRIBUTION	500	473	500	500	530	30
52010	SOCIAL SECURITY-FICA	32,316	33,732	37,714	37,714	43,264	5,550
52010 SERCH	SOCIAL SECURITY-FICA	3,195	3,378	3,355	3,355	3,770	415
52010 SVRP	SOCIAL SECURITY-FICA	-	(49)	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	11,243	11,052	10,756	10,756	12,085	1,329
52020	RETIREMENT-VRS	70,209	39,301	81,936	81,936	93,994	12,058
52020 SERCH	RETIREMENT-VRS	6,942	7,289	7,289	7,289	8,190	901
52020 T6B00	RETIREMENT-VRS	23,454	23,367	23,367	23,367	26,255	2,888
52021	VRS HYBRID RETIRE	10,000	37,024	-	-	-	-

FUND: 900 - EDUCATION FUND

91103288	CLASSROOM-SECOND-SPED-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52023	HEALTH INS CREDIT-VRS	5,111	5,557	5,965	5,965	6,843	878
52023 SERCH	HEALTH INS CREDIT-VRS	505	531	531	531	596	65
52023 T6B00	HEALTH INS CREDIT-VRS	1,620	1,701	1,701	1,701	1,911	210
52025	WORKER'S COMPENSATION	1,057	837	1,232	1,232	1,033	(199)
52025 SERCH	WORKER'S COMPENSATION	104	411	110	110	90	(20)
52025 SVRP	WORKER'S COMPENSATION	-	14	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	445	420	351	351	289	(62)
52030	UNEMPLOYMENT INSURANCE-VEC	289	390	310	310	327	17
52030 SERCH	UNEMPLOYMENT INSURANCE-VEC	17	17	17	17	18	1
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	83	61	58	58	62	4
52035	DISABILITY INSURANCE	1,985	695	2,317	2,317	1,765	(552)
52035 SERCH	DISABILITY INSURANCE	196	-	206	206	154	(52)
52035 T6B00	DISABILITY INSURANCE	629	-	661	661	493	(168)
53578	CONTRACTED SUBS	3,500	-	-	-	-	-
55210 T6B00	TRAVEL AND TRAINING	-	159	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	-	-	2,000	2,000
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	7,100	7,077	-	-	-	-
Total Org: 91103288		$952,068	$952,166	$998,643	$998,643	$1,135,353	$136,710

FUND: 900 - EDUCATION FUND

91103295	CLASSROOM-SECOND-SPED-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51629 T6B00	IEP SERVICE SALARIES	2,600	2,828	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	725	215	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	10	5	-	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
53570 T6B00	PURCHASED SERVICES-GRANTS	12,100	12,546	-	-	-	-
53578 T6B00	CONTRACTED SUBS	1,000	-	-	-	-	-
55210 T6B00	TRAVEL AND TRAINING	1,000	-	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	15,000	-	19,500	19,500	-	(19,500)
59100	CONTINGENCY-SCHOOLS	17,201	-	-	-	-	-
Total Org: 91103295		$49,636	$15,594	$19,500	$19,500	$-	($19,500)

FUND: 900 - EDUCATION FUND

91103388	CLASSROOM-SECOND-VOC-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	337,881	337,228	332,726	332,726	375,514	42,788
51520	SUBSTITUTE SALARIES	1,000	1,210	-	-	-	-
51630	SICK LEAVE PAY-OFF	-	1,714	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,246	4,458	4,459	4,459	5,032	573
52005	HEALTH INSURANCE	78,814	78,934	80,916	80,916	76,860	(4,056)
52010	SOCIAL SECURITY-FICA	24,241	24,172	25,454	25,454	28,727	3,273
52020	RETIREMENT-VRS	52,666	22,754	55,299	55,299	62,410	7,111
52021	VRS HYBRID RETIRE	3,000	32,545	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,834	4,026	4,026	4,026	4,544	518
52025	WORKER'S COMPENSATION	792	578	832	832	686	(146)
52030	UNEMPLOYMENT INSURANCE-VEC	163	170	163	163	172	9
52035	DISABILITY INSURANCE	1,489	611	1,564	1,564	1,172	(392)
53569	PURCH SVCS - TECH PREP CONSORT	31,000	31,000	31,000	31,000	41,500	10,500
53578	CONTRACTED SUBS	-	442	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	10,000	8,184	13,500	13,500	10,000	(3,500)
Total Org: 91103388		$549,126	$548,026	$549,939	$549,939	$606,617	$56,678

FUND: 900 - EDUCATION FUND

91103395	CLASSROOM-SECOND-VOC-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620 PRK00	SUPPLEMENTAL SALARIES	1,500	-	1,500	1,500	-	(1,500)
52010 PRK00	SOCIAL SECURITY-FICA	115	-	115	115	-	(115)
52025 PRK00	WORKER'S COMPENSATION	4	-	4	4	-	(4)
53563	TESTING SERVICES	7,306	4,123	7,306	7,306	-	(7,306)
53570 PRK00	PURCHASED SERVICES-GRANTS	20,000	15,960	-	-	-	-
56220 PRK00	EDUCATIONAL SUPPLIES-PERKINS	500	-	66,995	66,995	65,000	(1,995)
57833	SHEN VALLEY VOC TECH CENTER	497,428	496,249	482,835	482,835	446,541	(36,294)
57833 PRK00	SHEN VALLEY VOC TECH CENTER	5,165	4,047	-	-	-	-
57833 VCTC	VALLEY CAREER & TECHNICAL CNTR	110,000	62,959	133,362	133,362	25,032	(108,330)
57834 VCTC	VCTC ADULT ED AND GED	53,469	54,081	86,768	86,768	37,242	(49,526)
58107 PRK00	REPLACE-COMPUTERS/TECHNOLOGY	42,547	41,844	-	(41,395)	-	41,395
58207	ADDL COMPUTERS-STATE VOC FUNDS	10,786	8,572	9,888	9,888	8,572	(1,316)
58298 PRK00	ADDITIONAL-BUILDINGS	-	6,769	-	-	-	-
Total Org: 91103395		$748,820	$694,605	$788,773	$747,378	$582,387	($164,991)

FUND: 900 - EDUCATION FUND

91103488	CLASSROOM-SECOND-GIFTED-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	138,308	137,660	134,524	134,524	151,151	16,627
51520	SUBSTITUTE SALARIES	-	270	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,773	1,803	1,803	1,803	2,025	222
52005	HEALTH INSURANCE	24,152	26,251	36,762	36,762	28,464	(8,298)
52010	SOCIAL SECURITY-FICA	10,122	10,101	10,291	10,291	11,563	1,272
52020	RETIREMENT-VRS	21,990	18,418	22,358	22,358	25,121	2,763
52021	VRS HYBRID RETIRE	-	3,940	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,601	1,628	1,628	1,628	1,829	201
52025	WORKER'S COMPENSATION	331	235	336	336	276	(60)
52030	UNEMPLOYMENT INSURANCE-VEC	63	76	63	63	66	3
52035	DISABILITY INSURANCE	622	74	632	632	472	(160)
56013	EDUCATIONAL SUPPLIES	300	300	300	300	300	-
Total Org: 91103488		$199,262	$200,755	$208,697	$208,697	$221,267	$12,570

FUND: 900 - EDUCATION FUND

91103495	CLASSROOM-SECOND-GIFTED-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
57835	SHEN VALLEY REGIONAL GOV SCHOO	191,913	193,482	217,586	217,586	219,227	1,641
57836	GOVERNORS SUMMER ACADEMY TUIT	5,000	1,512	5,000	5,000	5,000	-
Total Org: 91103495		$196,913	$194,994	$222,586	$222,586	$224,227	$1,641

FUND: 900 - EDUCATION FUND

91103588	CLASSROOM-SECOND-OTHER-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	86,950	91,298	91,298	91,298	102,583	11,285
51130	OTHER PROFESSIONAL SALARIES	79,135	85,066	69,442	69,442	78,026	8,584
51520	SUBSTITUTE SALARIES	-	278	-	-	-	-
51620	SUPPLEMENTAL SALARIES	175,000	162,924	175,000	175,000	175,000	-
52001	GROUP LIFE INSURANCE-VRS	2,051	2,154	2,154	2,154	2,420	266
52005	HEALTH INSURANCE	22,152	22,897	23,484	23,484	24,876	1,392
52010	SOCIAL SECURITY-FICA	25,099	25,951	25,684	25,684	13,817	(11,867)
52020	RETIREMENT-VRS	25,443	15,174	26,715	26,715	30,017	3,302
52021	VRS HYBRID RETIRE	-	11,541	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,852	1,945	1,945	1,945	2,185	240
52025	WORKER'S COMPENSATION	820	675	839	839	330	(509)
52030	UNEMPLOYMENT INSURANCE-VEC	50	322	50	50	53	3
52035	DISABILITY INSURANCE	719	217	755	755	563	(192)
53526	MUSIC FEES AND ASSESSMENT	-	-	-	-	2,800	2,800
53569	OTHER PURCHASED SERVICES	11,500	12,911	11,500	11,500	15,500	4,000
53604	REPAIR & MAINT - MUSIC	-	-	-	-	1,300	1,300
55002	DUES & SUBSCRIPTIONS	4,800	3,633	4,800	4,800	4,800	-
56008	VEHICLE & POWER EQUIPMENT FUEL	500	4,831	500	500	5,000	4,500
56013 EQUIT	EDUCATIONAL SUPPLIES	-	649	-	-	-	-
56105	ATHLETIC PROGRAM SUPPLIES	40,083	40,510	30,000	30,000	41,000	11,000
58108	REPLACE BAND INSTRU - $1500+	10,000	8,902	10,000	10,000	10,000	-
Total Org: 91103588		$486,154	$491,877	$474,166	$474,166	$510,270	$36,104

FUND: 900 - EDUCATION FUND

91104184	CLASSROOM PRE K REG	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	-	-	-	160,782	255,805	95,023
51120 VPSI	TEACHER SALARIES	-	-	-	136,297	153,144	16,847
51151	INSTRUCTIONAL ASSISTANT SALARY	-	-	-	51,044	112,533	61,489
51620	SUPPLEMENTAL SALARIES	-	-	-	600	-	(600)
51620 EQUIT	SUPPLEMENTAL SALARIES	-	-	-	-	3,500	3,500
52001	GROUP LIFE INSURANCE-VRS	-	-	-	2,948	4,936	1,988
52001 VPSI	GROUP LIFE INSURANCE-VRS	-	-	-	1,826	2,052	226
52005	HEALTH INSURANCE	-	-	-	55,379	61,868	6,489
52005 VPSI	HEALTH INSURANCE	-	-	-	33,492	30,456	(3,036)
52010	SOCIAL SECURITY-FICA	-	-	-	16,665	28,178	11,513
52010 EQUIT	SOCIAL SECURITY-FICA	-	-	-	-	268	268
52010 VPSI	SOCIAL SECURITY-FICA	-	-	-	10,427	11,716	1,289
52020	RETIREMENT-VRS	-	-	-	40,298	61,218	20,920
52020 VPSI	RETIREMENT-VRS	-	-	-	22,653	25,453	2,800
52023	HEALTH INS CREDIT-VRS	-	-	-	2,662	4,457	1,795
52023 VPSI	HEALTH INS CREDIT-VRS	-	-	-	1,649	1,853	204
52025	WORKER'S COMPENSATION	-	-	-	573	673	100
52025 EQUIT	WORKER'S COMPENSATION	-	-	-	-	6	6
52025 VPSI	WORKER'S COMPENSATION	-	-	-	341	280	(61)
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	142	253	111
52030 VPSI	UNEMPLOYMENT INSURANCE-VEC	-	-	-	63	66	3
52035	DISABILITY INSURANCE	-	-	-	825	1,149	324
52035 VPSI	DISABILITY INSURANCE	-	-	-	641	478	(163)
55679 VAE	OTHER GRANT EXPENSES	-	861	-	2,979	-	(2,979)

FUND: 900 - EDUCATION FUND

91104184	CLASSROOM PRE K REG	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	-	-	-	3,500	-	(3,500)
56013 VPSI	EDUCATIONAL SUPPLIES	-	-	-	102,856	-	(102,856)
58202	ADDITIONAL-FURNITURE & FIXTURE	-	-	-	24,000	-	(24,000)
Total Org: 91104184		$-	$861	$-	$672,642	$760,342	$87,700

FUND: 900 - EDUCATION FUND

91104284	CLASSROOM PREK SPED	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	-	-	-	96,386	138,358	41,972
51151	INSTRUCTIONAL ASSISTANT SALARY	-	-	-	6,962	-	(6,962)
51151 PRE00	INSTRUCTIONAL ASSISTANT SALARY	-	-	-	19,248	-	(19,248)
52001	GROUP LIFE INSURANCE-VRS	-	-	-	1,275	1,854	579
52001 PRE00	GROUP LIFE INSURANCE-VRS	-	-	-	258	-	(258)
52005	HEALTH INSURANCE	-	-	-	20,150	32,052	11,902
52010	SOCIAL SECURITY-FICA	-	-	-	7,492	10,584	3,092
52010 PRE00	SOCIAL SECURITY-FICA	-	-	-	1,472	-	(1,472)
52020	RETIREMENT-VRS	-	-	-	12,084	22,995	10,911
52020 PRE00	RETIREMENT-VRS	-	-	-	3,199	-	(3,199)
52023	HEALTH INS CREDIT-VRS	-	-	-	1,152	1,674	522
52023 PRE00	HEALTH INS CREDIT-VRS	-	-	-	233	-	(233)
52025	WORKER'S COMPENSATION	-	-	-	216	253	37
52025 PRE00	WORKER'S COMPENSATION	-	-	-	48	-	(48)
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	51	53	2
52030 PRE00	UNEMPLOYMENT INSURANCE-VEC	-	-	-	25	-	(25)
52035	DISABILITY INSURANCE	-	-	-	656	432	(224)
52035 PRE00	DISABILITY INSURANCE	-	-	-	90	-	(90)
56013 PRE00	EDUCATIONAL SUPPLIES	-	-	-	2,500	25,000	22,500
Total Org: 91104284		$-	$-	$-	$173,497	$233,255	$59,758

FUND: 900 - EDUCATION FUND

91109681	CLASSROOM-DISTRICT-SUMMER-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	7,340	-	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	10,485	-	-	7,340	7,340
51620 ESSR2	SUPPLEMENTAL SALARIES	4,000	3,933	-	-	-	-
51620 ESSR3	SUPPLEMENTAL SALARIES	20,000	71,472	-	-	-	-
52010	SOCIAL SECURITY-FICA	562	798	-	-	562	562
52010 ESSR2	SOCIAL SECURITY-FICA	350	290	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	5,457	-	-	-	-
52025	WORKER'S COMPENSATION	19	19	-	-	13	13
52025 ESSR2	WORKER'S COMPENSATION	60	50	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	-	61	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	6	6	-	-	-	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	25	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,467	167	3,300	3,300	3,300	-
53569 ESSR2	OTHER PURCHASED SERVICES	32,333	16,167	-	-	-	-
56013	EDUCATIONAL SUPPLIES	2,000	2,000	2,000	2,000	-	(2,000)
56013 ESSR3	EDUCATIONAL SUPPLIES	-	3,136	-	-	-	-
Total Org: 91109681		$70,136	$114,066	$5,300	$5,300	$11,215	$5,915

FUND: 900 - EDUCATION FUND

91109682	CLASSROOM-DISTRICT-SUMMER-MCSW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620	SUPPLEMENTAL SALARIES	7,340	10,072	7,340	7,340	7,340	-
51620 ESSR2	SUPPLEMENTAL SALARIES	5,621	3,084	-	-	-	-
51620 ESSR3	SUPPLEMENTAL SALARIES	-	23,808	-	-	-	-
52010	SOCIAL SECURITY-FICA	562	765	562	562	562	-
52010 ESSR2	SOCIAL SECURITY-FICA	418	228	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	1,816	-	-	-	-
52025	WORKER'S COMPENSATION	19	18	18	18	18	-
52025 ESSR2	WORKER'S COMPENSATION	35	35	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	-	22	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	13	11	-	-	-	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	3	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,467	167	3,300	3,300	3,300	-
53569 ESSR2	OTHER PURCHASED SERVICES	32,333	16,167	-	-	-	-
56013 ESSR2	EDUCATIONAL SUPPLIES	39	39	-	-	-	-
56013 ESSR3	EDUCATIONAL SUPPLIES	-	1,759	-	-	-	-
Total Org: 91109682		$49,846	$57,993	$11,220	$11,220	$11,220	$-

FUND: 900 - EDUCATION FUND

91109683	CLASSROOM-DISTRICT-SUMMER-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620	SUPPLEMENTAL SALARIES	7,340	10,683	7,340	7,340	7,340	-
51620 ESSR2	SUPPLEMENTAL SALARIES	22,457	1,845	-	-	-	-
51620 ESSR3	SUPPLEMENTAL SALARIES	-	4,992	-	-	-	-
52010	SOCIAL SECURITY-FICA	562	812	562	562	562	-
52010 ESSR2	SOCIAL SECURITY-FICA	1,747	137	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	382	-	-	-	-
52025	WORKER'S COMPENSATION	19	17	18	18	18	-
52025 ESSR2	WORKER'S COMPENSATION	30	24	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	-	4	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	5	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	10	5	-	-	-	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,467	167	3,300	3,300	3,300	-
53569 ESSR2	OTHER PURCHASED SERVICES	32,334	16,167	-	-	-	-
56013 ESSR2	EDUCATIONAL SUPPLIES	600	119	-	-	-	-
Total Org: 91109683		$68,565	$35,360	$11,220	$11,220	$11,220	$-

FUND: 900 - EDUCATION FUND

91109687	CLASSROOM-DIST-SUMMER-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620	SUPPLEMENTAL SALARIES	7,140	9,857	7,140	7,140	7,140	-
51620 ESSR2	SUPPLEMENTAL SALARIES	35,913	2,519	-	-	-	-
51620 ESSR3	SUPPLEMENTAL SALARIES	-	19,788	-	-	-	-
52010	SOCIAL SECURITY-FICA	547	747	546	546	546	-
52010 ESSR2	SOCIAL SECURITY-FICA	2,798	186	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	1,506	-	-	-	-
52025	WORKER'S COMPENSATION	18	19	18	18	13	(5)
52025 ESSR2	WORKER'S COMPENSATION	40	32	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	-	18	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	6	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	18	13	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,300	-	3,300	3,300	3,300	-
56013	EDUCATIONAL SUPPLIES	200	166	200	200	200	-
56013 ESSR3	EDUCATIONAL SUPPLIES	-	3,369	-	-	-	-
Total Org: 91109687		$49,974	$38,226	$11,204	$11,204	$11,199	($5)

FUND: 900 - EDUCATION FUND

91109688 CLASSROOM-DIST-SUMMER-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620 ESSR2 SUPPLEMENTAL SALARIES	32,561	4,042	-	-	-	-
51620 ESSR3 SUPPLEMENTAL SALARIES	-	20,480	-	-	-	-
52010 ESSR2 SOCIAL SECURITY-FICA	7,181	289	-	-	-	-
52010 ESSR3 SOCIAL SECURITY-FICA	-	1,561	-	-	-	-
52025 ESSR2 WORKER'S COMPENSATION	60	52	-	-	-	-
52025 ESSR3 WORKER'S COMPENSATION	-	16	-	-	-	-
56013 ESSR2 EDUCATIONAL SUPPLIES	704	404	-	-	-	-
56013 ESSR3 EDUCATIONAL SUPPLIES	-	135	-	-	-	-
Total Org: 91109688	$40,506	$26,980	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

91109695	CLASSROOM-DISTRICT-TUITION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53810	TUITION PD-OTHR STATE DIVISION	6,000	5,000	6,000	6,000	6,000	-
Total Org: 91109695		$6,000	$5,000	$6,000	$6,000	$6,000	$-

FUND: 900 - EDUCATION FUND

91109884	CLASSROOM-ELEM-NONREG-DIXON	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	255,391	255,242	257,168	-	-	-
51120 VPSI	TEACHER SALARIES	129,806	136,297	136,297	-	-	-
51130	OTHER PROFESSIONAL SALARIES	85,505	-	-	-	-	-
51151	INSTRUCTIONAL ASSISTANT SALARY	55,964	55,434	58,006	-	-	-
51151 PRE00	INSTRUCTIONAL ASSISTANT SALARY	17,799	19,248	19,248	-	-	-
51182	OVERTIME PAY	-	319	-	-	-	-
51182 ESSR2	OVERTIME PAY	19,000	17,065	-	-	-	-
51182 PRE00	OVERTIME PAY	-	46	-	-	-	-
51620	SUPPLEMENTAL SALARIES	600	50	600	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,656	4,223	4,223	-	-	-
52001 PRE00	GROUP LIFE INSURANCE-VRS	239	258	258	-	-	-
52001 VPSI	GROUP LIFE INSURANCE-VRS	1,739	1,826	1,826	-	-	-
52005	HEALTH INSURANCE	73,005	72,844	75,529	-	-	-
52005 VPSI	HEALTH INSURANCE	31,590	28,729	33,492	-	-	-
52010	SOCIAL SECURITY-FICA	20,920	22,364	24,157	-	-	-
52010 ESSR2	SOCIAL SECURITY-FICA	1,450	1,280	-	-	-	-
52010 PRE00	SOCIAL SECURITY-FICA	1,362	1,476	1,472	-	-	-
52010 VPSI	SOCIAL SECURITY-FICA	9,930	9,638	10,427	-	-	-
52020	RETIREMENT-VRS	45,349	32,844	52,382	-	-	-
52020 PRE00	RETIREMENT-VRS	2,958	3,199	3,199	-	-	-
52020 VPSI	RETIREMENT-VRS	21,574	22,653	22,653	-	-	-
52021	VRS HYBRID RETIRE	8,000	19,202	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,302	3,789	3,814	-	-	-
52023 PRE00	HEALTH INS CREDIT-VRS	215	233	233	-	-	-
52023 VPSI	HEALTH INS CREDIT-VRS	1,571	1,649	1,649	-	-	-

FUND: 900 - EDUCATION FUND

91109884	CLASSROOM-ELEM-NONREG-DIXON	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52025	WORKER'S COMPENSATION	684	563	789	-	-	-
52025 ESSR2	WORKER'S COMPENSATION	35	29	-	-	-	-
52025 PRE00	WORKER'S COMPENSATION	44	33	48	-	-	-
52025 VPSI	WORKER'S COMPENSATION	325	232	341	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	142	240	193	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	30	21	-	-	-	-
52030 PRE00	UNEMPLOYMENT INSURANCE-VEC	25	19	25	-	-	-
52030 VPSI	UNEMPLOYMENT INSURANCE-VEC	63	66	63	-	-	-
52035	DISABILITY INSURANCE	1,282	361	1,481	-	-	-
52035 PRE00	DISABILITY INSURANCE	84	-	90	-	-	-
52035 VPSI	DISABILITY INSURANCE	610	-	641	-	-	-
53561 DMAS	STAFF DEVELOPMENT SERVICES	-	550	-	-	-	-
53569 DMAS	OTHER PURCHASED SERVICES	-	2,894	-	-	-	-
53569 PRE00	OTHER PURCHASED SERVICES	-	100	-	-	-	-
53578	CONTRACTED SUBS	9,000	8,950	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	9,370	7,854	-	-	-	-
53578 HEAD	CONTRACTED SUBS	-	578	-	-	-	-
53578 PRE00	CONTRACTED SUBS	-	241	-	-	-	-
53578 VPSI	CONTRACTED SUBS	-	871	-	-	-	-
55210 DMAS	TRAVEL AND TRAINING	-	1,102	-	-	-	-
55679 CPC	OTHER GRANT EXPENSES	-	1,110	-	-	-	-
56001 DMAS	OFFICE SUPPLIES	-	920	-	-	-	-
56001 VPSI	OFFICE SUPPLIES	-	540	-	-	-	-

FUND: 900 - EDUCATION FUND

91109884	CLASSROOM-ELEM-NONREG-DIXON	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	-	10,005	3,500	-	-	-
56013 DMAS	EDUCATIONAL SUPPLIES	-	3,185	-	-	-	-
56013 ESSR3	EDUCATIONAL SUPPLIES	35,000	35,697	-	-	-	-
56013 PKARP	EDUCATIONAL SUPPLIES	-	11,449	-	-	-	-
56013 PRE00	EDUCATIONAL SUPPLIES	2,500	5,498	2,500	-	-	-
56013 T6B00	EDUCATIONAL SUPPLIES	-	2,361	-	-	-	-
56013 VPSI	EDUCATIONAL SUPPLIES	25,500	18,551	102,856	-	-	-
56015 DMAS	ASSESSMENT MATERIALS	-	3,285	-	-	-	-
58202	ADDITIONAL-FURNITURE & FIXTURE	-	34,264	24,000	2,898	-	(2,898)
Total Org: 91109884		$875,619	$861,477	$843,160	$2,898	$-	($2,898)

FUND: 900 - EDUCATION FUND

91109895	CLASSROOMDISTRICT-NONREG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55679 VAE	OTHER GRANT EXPENSES	1,500	1,495	-	-	-	-
Total Org: 91109895		$1,500	$1,495	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

91211181	GUIDANCE-ELEM-REGULAR-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	56,533	56,210	56,210	56,210	63,158	6,948
52001	GROUP LIFE INSURANCE-VRS	717	753	753	753	846	93
52005	HEALTH INSURANCE	11,900	11,799	12,084	12,084	12,858	774
52010	SOCIAL SECURITY-FICA	4,095	4,108	4,300	4,300	4,832	532
52020	RETIREMENT-VRS	8,897	9,342	9,342	9,342	10,497	1,155
52023	HEALTH INS CREDIT-VRS	648	680	680	680	764	84
52025	WORKER'S COMPENSATION	134	96	141	141	115	(26)
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	26	1
52035	DISABILITY INSURANCE	252	-	264	264	197	(67)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	2,300	2,366	300	300	300	-
Total Org: 91211181		$85,501	$85,379	$84,099	$84,099	$93,593	$9,494

FUND: 900 - EDUCATION FUND

91211182	GUIDANCE-ELEM-REGULAR-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	51,445	51,392	51,392	51,392	57,745	6,353
52001	GROUP LIFE INSURANCE-VRS	656	689	689	689	774	85
52005	HEALTH INSURANCE	9,420	9,231	6,804	6,804	10,008	3,204
52010	SOCIAL SECURITY-FICA	3,744	3,802	3,931	3,931	4,417	486
52020	RETIREMENT-VRS	8,135	8,541	8,541	8,541	9,597	1,056
52023	HEALTH INS CREDIT-VRS	592	622	622	622	699	77
52025	WORKER'S COMPENSATION	122	87	128	128	105	(23)
52030	UNEMPLOYMENT INSURANCE-VEC	25	25	25	25	26	1
52035	DISABILITY INSURANCE	230	-	242	242	180	(62)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	2,300	2,275	300	300	300	-
Total Org: 91211182		$76,669	$76,665	$72,674	$72,674	$83,851	$11,177

FUND: 900 - EDUCATION FUND

91211183	GUIDANCE-ELEM-REGULAR-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	54,385	53,746	53,746	53,746	60,389	6,643
52001	GROUP LIFE INSURANCE-VRS	662	720	720	720	809	89
52005	HEALTH INSURANCE	12,420	11,799	9,456	9,456	12,858	3,402
52010	SOCIAL SECURITY-FICA	3,778	3,889	4,112	4,112	4,620	508
52020	RETIREMENT-VRS	8,208	8,933	8,933	8,933	10,037	1,104
52023	HEALTH INS CREDIT-VRS	598	650	650	650	731	81
52025	WORKER'S COMPENSATION	123	91	134	134	110	(24)
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	26	1
52035	DISABILITY INSURANCE	232	-	253	253	188	(65)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	2,300	2,278	300	300	300	-
Total Org: 91211183		$82,731	$82,133	$78,329	$78,329	$90,068	$11,739

FUND: 900 - EDUCATION FUND

91212187	GUIDANCE-MIDDLE-REG-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	166,699	135,774	168,381	168,381	178,987	10,606
51150	CLERICAL SALARIES/WAGES	35,946	37,476	69,349	69,349	-	(69,349)
51182	OVERTIME PAY	-	199	-	-	-	-
51630	SICK LEAVE PAY-OFF	-	63	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,715	2,363	3,186	3,186	2,398	(788)
52005	HEALTH INSURANCE	32,796	27,830	49,224	49,224	25,716	(23,508)
52006	HSA CONTRIBUTION	500	-	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	15,502	12,830	18,186	18,186	13,693	(4,493)
52020	RETIREMENT-VRS	33,680	22,848	39,511	39,511	29,748	(9,763)
52021	VRS HYBRID RETIRE	-	6,461	-	-	-	-
52023	HEALTH INS CREDIT-VRS	2,452	2,134	2,877	2,877	2,166	(711)
52025	WORKER'S COMPENSATION	507	303	594	594	327	(267)
52030	UNEMPLOYMENT INSURANCE-VEC	100	121	125	125	79	(46)
52035	DISABILITY INSURANCE	952	121	1,117	1,117	558	(559)
53578	CONTRACTED SUBS	-	16,817	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	2,700	2,641	700	700	700	-
Total Org: 91212187		$294,549	$267,982	$353,750	$353,750	$254,372	($99,378)

FUND: 900 - EDUCATION FUND

91213188	GUIDANCE-SECOND-REG-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	242,192	233,024	236,161	236,161	265,351	29,190
51150	CLERICAL SALARIES/WAGES	35,785	37,574	37,574	37,574	42,218	4,644
51182	OVERTIME PAY	-	345	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	1,882	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,524	3,668	3,668	3,668	4,121	453
52005	HEALTH INSURANCE	43,548	40,441	39,744	39,744	44,130	4,386
52006	HSA CONTRIBUTION	500	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	20,118	20,272	20,941	20,941	23,529	2,588
52020	RETIREMENT-VRS	43,707	28,003	45,495	45,495	51,118	5,623
52021	VRS HYBRID RETIRE	1,000	17,492	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,182	3,312	3,312	3,312	3,722	410
52025	WORKER'S COMPENSATION	657	467	684	684	562	(122)
52030	UNEMPLOYMENT INSURANCE-VEC	125	156	125	125	132	7
52035	DISABILITY INSURANCE	1,236	329	1,287	1,287	960	(327)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	3,300	3,158	1,300	1,300	1,300	-
Total Org: 91213188		$398,874	$390,121	$390,291	$390,291	$437,143	$46,852

FUND: 900 - EDUCATION FUND

91221195 SOCIAL WORKER-ELEM-REGULAR	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53569 ARHCY OTHER PURCHASED SERVICES	5,139	-	-	5,139	-	(5,139)
54098 ARHCY INTERNAL SERVICES-TRANSPORTATI	8,687	-	-	8,687	-	(8,687)
56014 ARHCY OTHER OPERATING SUPPLIES	12,500	-	-	14,633	-	(14,633)
Total Org: 91221195	$26,326	$-	$-	$28,459	$-	($28,459)

FUND: 900 - EDUCATION FUND

91231195	HOMEBOUND-ELEM-REGULAR	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51201	HB TEACHER-ELEM-REG-REIMB	5,000	1,305	-	-	2,500	2,500
51202	HB TEACHER-ELEM-REG-NONREIMB	10,000	2,215	-	-	-	-
52010	SOCIAL SECURITY-FICA	1,148	126	-	-	-	-
52025	WORKER'S COMPENSATION	38	6	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	1	-	-	-	-
Total Org: 91231195		$16,186	$3,653	$-	$-	$2,500	$2,500

FUND: 900 - EDUCATION FUND

91233195	HOMEBOUND-SECOND-REGULAR	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51211	HB TEACHER-SEC-REG-REIMB	8,000	1,688	-	-	2,500	2,500
51212	HB TEACHER-SEC-REG-NONREIMB	5,000	750	-	-	-	-
52010	SOCIAL SECURITY-FICA	995	186	-	-	-	-
52025	WORKER'S COMPENSATION	33	4	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	1	-	-	-	-
Total Org: 91233195		$14,028	$2,629	$-	$-	$2,500	$2,500

FUND: 900 - EDUCATION FUND

91311195	IMPROVE INSTR-ELEM-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	127,039	127,203	127,045	127,045	156,844	29,799
51110 T1-00	ADMINISTRATIVE SALARIES	32,957	32,930	32,825	32,825	36,882	4,057
51130	OTHER PROFESSIONAL SALARIES	73,000	72,502	78,136	78,136	118,656	40,520
51150	CLERICAL SALARIES/WAGES	57,036	59,921	59,888	59,888	67,290	7,402
51150 T1-00	CLERICAL SALARIES/WAGES	23,097	24,241	24,173	24,173	27,161	2,988
51182	OVERTIME PAY	-	65	-	-	-	-
51182 T1-00	OVERTIME PAY	100	84	-	-	-	-
51520	SUBSTITUTE SALARIES	-	30	-	-	-	-
51620	SUPPLEMENTAL SALARIES	1,200	2,350	1,200	1,200	2,400	1,200
51620 MNTOR	SUPPLEMENTAL SALARIES	5,000	2,805	5,000	5,000	5,000	-
51620 STAFF	SUPPLEMENTAL SALARIES	10,000	1,800	10,000	10,000	10,000	-
51620 T1-00	SUPPLEMENTAL SALARIES	-	10,600	-	-	-	-
51631	VACATION PAY OUT	-	1,415	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,904	3,479	3,552	3,552	4,593	1,041
52001 T1-00	GROUP LIFE INSURANCE-VRS	795	764	764	764	858	94
52005	HEALTH INSURANCE	49,795	49,871	35,016	35,016	50,685	15,669
52005 T1-00	HEALTH INSURANCE	10,395	10,400	10,704	10,704	12,603	1,899
52006	HSA CONTRIBUTION	500	927	900	900	1,220	320
52010	SOCIAL SECURITY-FICA	14,961	19,460	20,370	20,370	26,223	5,853
52010 MNTOR	SOCIAL SECURITY-FICA	383	213	383	383	383	-
52010 STAFF	SOCIAL SECURITY-FICA	765	138	765	765	765	-
52010 T1-00	SOCIAL SECURITY-FICA	4,169	4,966	4,360	4,360	4,899	539
52020	RETIREMENT-VRS	30,613	30,629	44,054	44,054	56,972	12,918
52020 T1-00	RETIREMENT-VRS	9,522	9,473	9,473	9,473	10,644	1,171
52021	VRS HYBRID RETIRE	13,000	12,512	-	-	-	-

Projection 20249

STAUNTON CITY SCHOOLS

FY 2024 STAUNTON SCHOOL BOARD AND CITY COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 27, 2023

5/1/2023

FUND: 900 - EDUCATION FUND

91311195	IMPROVE INSTR-ELEM-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52023	HEALTH INS CREDIT-VRS	1,719	3,140	3,207	3,207	4,148	941
52023 MNTOR	HEALTH INS CREDIT-VRS	-	-	690	690	-	(690)
52023 T1-00	HEALTH INS CREDIT-VRS	703	690	-	-	775	775
52025	WORKER'S COMPENSATION	358	448	666	666	626	(40)
52025 MNTOR	WORKER'S COMPENSATION	13	5	13	13	9	(4)
52025 STAFF	WORKER'S COMPENSATION	25	32	25	25	18	(7)
52025 T1-00	WORKER'S COMPENSATION	130	116	142	142	117	(25)
52030	UNEMPLOYMENT INSURANCE-VEC	53	123	91	91	109	18
52030 STAFF	UNEMPLOYMENT INSURANCE-VEC	-	1	-	-	-	-
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	29	20	19	19	20	1
52035	DISABILITY INSURANCE	668	235	1,246	1,246	1,070	(176)
52035 T1-00	DISABILITY INSURANCE	44	-	268	268	200	(68)
52820	TUITION ASSISTANCE	4,000	2,410	4,000	4,000	4,000	-
52820 T1-00	TUITION ASSISTANCE	100	-	-	-	-	-
53561	STAFF DEVELOPMENT SERVICES	-	80	-	-	-	-
53561 STAFF	STAFF DEVELOPMENT SERVICES	7,000	3,322	7,000	7,000	7,000	-
53568 ESSR2	CURRICULUM DEVELOPMENT SVCS.	-	27	-	-	-	-
53570	PURCHASED SERVICES-GRANTS	-	63	-	-	-	-
53570 T1-00	PURCHASED SERVICES-GRANTS	35,794	33,954	-	1,425	-	(1,425)
55210 STAFF	TRAVEL AND TRAINING	4,000	-	4,000	4,000	4,000	-
55210 T1-00	TRAVEL AND TRAINING	500	-	-	-	-	-
56001 T1-00	OFFICE SUPPLIES	10,554	11,457	-	-	-	-
56013	EDUCATIONAL SUPPLIES	7,800	2,635	7,800	7,800	7,800	-
56013 STAFF	EDUCATIONAL SUPPLIES	500	-	500	500	500	-
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	5,250	8,995	48,025	48,025	-	(48,025)
Total Org: 91311195		$545,471	$546,530	$546,300	$547,725	$624,470	$76,745

FUND: 900 - EDUCATION FUND

91311284	IMPROVE INSTR-ELEM-SPED-DIXON	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	-	-	1,500	1,500	-	(1,500)
Total Org: 91311284		$-	$-	$1,500	$1,500	$-	($1,500)

FUND: 900 - EDUCATION FUND

91311295	IMPROVE INSTR-ELEM-SPED-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	70,228	69,646	69,647	69,647	78,255	8,608
51150	CLERICAL SALARIES/WAGES	37,939	39,751	39,319	39,319	44,179	4,860
51182	OVERTIME PAY	-	134	-	-	-	-
51620	SUPPLEMENTAL SALARIES	600	600	600	600	600	-
51620 DMAS	SUPPLEMENTAL SALARIES	-	750	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,275	1,460	1,460	1,460	1,641	181
52005	HEALTH INSURANCE	12,916	13,059	9,456	9,456	15,012	5,556
52010	SOCIAL SECURITY-FICA	7,326	8,173	8,382	8,382	9,366	984
52010 DMAS	SOCIAL SECURITY-FICA	-	57	-	-	-	-
52020	RETIREMENT-VRS	18,817	18,110	18,110	18,110	20,348	2,238
52023	HEALTH INS CREDIT-VRS	1,152	1,318	1,318	1,318	1,481	163
52025	WORKER'S COMPENSATION	239	188	274	274	224	(50)
52025 DMAS	WORKER'S COMPENSATION	-	1	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	38	40	38	38	40	2
52030 DMAS	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52035	DISABILITY INSURANCE	447	-	512	512	382	(130)
53569 DMAS	OTHER PURCHASED SERVICES	-	394	-	-	-	-
53569 SVRP	OTHER PURCHASED SERVICES	19,000	18,387	17,000	17,000	16,154	(846)
56013 ESSR2	EDUCATIONAL SUPPLIES	2,000	1,659	-	-	-	-
Total Org: 91311295		$171,977	$173,727	$166,116	$166,116	$187,682	$21,566

FUND: 900 - EDUCATION FUND

91312187	IMPROVE INSTR-MIDD-REG-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51130	OTHER PROFESSIONAL SALARIES	-	-	-	-	54,193	54,193
52001	GROUP LIFE INSURANCE-VRS	-	-	-	-	726	726
52005	HEALTH INSURANCE	-	-	-	-	6,744	6,744
52006	HSA CONTRIBUTION	-	-	-	-	530	530
52010	SOCIAL SECURITY-FICA	-	-	-	-	4,146	4,146
52020	RETIREMENT-VRS	-	-	-	-	9,007	9,007
52023	HEALTH INS CREDIT-VRS	-	-	-	-	656	656
52025	WORKER'S COMPENSATION	-	-	-	-	99	99
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	26	26
52035	DISABILITY INSURANCE	-	-	-	-	169	169
Total Org: 91312187		$-	$-	$-	$-	$76,296	$76,296

FUND: 900 - EDUCATION FUND

91312195	IMPROVE INSTR-MIDD-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620 MNTOR	SUPPLEMENTAL SALARIES	-	2,100	-	-	-	-
51620 SIG00	SUPPLEMENTAL SALARIES	24,500	82,500	-	-	-	-
51620 STAFF	SUPPLEMENTAL SALARIES	6,000	-	6,000	6,000	6,000	-
52010 MNTOR	SOCIAL SECURITY-FICA	-	159	-	-	-	-
52010 SIG00	SOCIAL SECURITY-FICA	1,900	6,257	-	-	-	-
52010 STAFF	SOCIAL SECURITY-FICA	459	-	459	459	459	-
52025 MNTOR	WORKER'S COMPENSATION	-	4	-	-	-	-
52025 SIG00	WORKER'S COMPENSATION	50	140	-	-	-	-
52025 STAFF	WORKER'S COMPENSATION	15	-	15	15	11	(4)
52030 SIG00	UNEMPLOYMENT INSURANCE-VEC	10	10	-	-	-	-
52820	TUITION ASSISTANCE	4,000	500	4,000	4,500	4,000	(500)
53561	STAFF DEVELOPMENT SERVICES	-	-	75,000	75,000	-	(75,000)
53561 STAFF	STAFF DEVELOPMENT SERVICES	6,000	4,019	6,000	6,000	6,000	-
53568 ESSR2	CURRICULUM DEVELOPMENT SVCS.	-	40	-	-	-	-
53569 SIG00	OTHER PURCHASED SERVICES	82,540	18,134	-	15,449	-	(15,449)
55210 STAFF	TRAVEL AND TRAINING	2,000	181	2,000	2,000	2,000	-
56013	EDUCATIONAL SUPPLIES	5,900	3,607	5,900	5,900	5,900	-
56013 SIG00	EDUCATIONAL SUPPLIES	31,471	22,118	-	-	-	-
56013 STAFF	EDUCATIONAL SUPPLIES	500	-	500	500	500	-
Total Org: 91312195		$165,345	$139,769	$99,874	$115,823	$24,870	($90,953)

FUND: 900 - EDUCATION FUND

91312287	IMPROVE INSTR-MIDD-SPED-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	-	-	2,000	2,000	-	(2,000)
Total Org: 91312287		$-	$-	$2,000	$2,000	$-	($2,000)

FUND: 900 - EDUCATION FUND

91313195	IMPROVE INSTR-SECOND-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	129,039	127,203	127,045	127,045	156,844	29,799
51130	OTHER PROFESSIONAL SALARIES	73,000	72,502	78,136	78,136	118,656	40,520
51150	CLERICAL SALARIES/WAGES	29,511	30,902	12,087	12,087	13,580	1,493
51182	OVERTIME PAY	-	1,825	-	-	-	-
51510	PART-TIME HELP	20,000	-	-	-	-	-
51620 MNTOR	SUPPLEMENTAL SALARIES	-	1,950	-	-	-	-
51620 STAFF	SUPPLEMENTAL SALARIES	6,100	480	6,100	6,100	6,100	-
51631	VACATION PAYOFF	-	1,415	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,562	2,839	2,911	2,911	3,874	963
52005	HEALTH INSURANCE	36,735	33,287	28,596	28,596	43,941	15,345
52006	HSA CONTRIBUTION	-	413	400	400	690	290
52010	SOCIAL SECURITY-FICA	8,916	17,225	16,621	16,621	22,115	5,494
52010 MNTOR	SOCIAL SECURITY-FICA	-	147	-	-	-	-
52010 STAFF	SOCIAL SECURITY-FICA	467	36	467	467	467	-
52020	RETIREMENT-VRS	30,371	30,629	38,739	38,739	48,045	9,306
52021	VRS HYBRID RETIRE	-	4,568	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,410	2,562	-	-	3,498	3,498
52025	WORKER'S COMPENSATION	291	396	543	543	528	(15)
52025 MNTOR	WORKER'S COMPENSATION	-	3	-	-	-	-
52025 STAFF	WORKER'S COMPENSATION	15	1	15	15	11	(4)
52030	UNEMPLOYMENT INSURANCE-VEC	28	122	66	66	109	43
52035	DISABILITY INSURANCE	548	86	1,021	1,021	902	(119)
52820	TUITION ASSISTANCE	4,000	2,722	4,000	4,500	4,000	(500)

FUND: 900 - EDUCATION FUND

91313195	IMPROVE INSTR-SECOND-REG-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53561	STAFF DEVELOPMENT SERVICES	-	699	20,000	20,000	-	(20,000)
53561 ESSR2	STAFF DEVELOPMENT SERVICES	18,000	15,000	-	-	-	-
53561 STAFF	STAFF DEVELOPMENT SERVICES	6,000	2,457	6,000	6,000	6,000	-
53568 ESSR2	CURRICULUM DEVELOPMENT SVCS.	682	276	-	-	-	-
53569 EQUIT	KINDNESS MATTERS-OTHER PS	-	500	-	-	-	-
55210 PRK00	TRAVEL AND TRAINING	4,000	486	-	-	-	-
55210 STAFF	TRAVEL AND TRAINING	2,000	989	2,000	2,000	2,000	-
55670 EQUIT	KINDNESS MATTERS OTHER EXPENSE	2,000	1,998	-	-	-	-
56013	EDUCATIONAL SUPPLIES	5,734	7,669	6,500	6,500	6,500	-
56013 EQUIT	KINDNESS MATTERS SUPPLIES	41,770	41,818	-	-	-	-
56013 ESSR3	EDUCATIONAL SUPPLIES	37,214	61,625	-	-	-	-
56013 STAFF	EDUCATIONAL SUPPLIES	500	-	500	500	500	-
Total Org: 91313195		$459,893	$464,827	$351,747	$352,247	$438,360	$86,113

FUND: 900 - EDUCATION FUND

91313288	IMPROVE INSTR-SECOND-SPED-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56013	EDUCATIONAL SUPPLIES	-	-	2,000	2,000	-	(2,000)
Total Org: 91313288		$-	$-	$2,000	$2,000	$-	($2,000)

FUND: 900 - EDUCATION FUND

91313295	IMPROVE INSTR-SECOND-SPED-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	70,228	69,647	69,647	69,647	78,255	8,608
51120	TEACHER SALARIES	57,000	56,269	56,943	56,943	63,982	7,039
51150	CLERICAL SALARIES/WAGES	37,939	39,751	39,319	39,319	44,179	4,860
51620	SUPPLEMENTAL SALARIES	600	-	600	600	525	(75)
51620 DMAS	SUPPLEMENTAL SALARIES	-	750	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,275	2,298	2,223	2,223	2,498	275
52005	HEALTH INSURANCE	15,916	15,452	9,456	9,456	15,012	5,556
52010	SOCIAL SECURITY-FICA	14,326	13,026	12,738	12,738	14,261	1,523
52010 DMAS	SOCIAL SECURITY-FICA	-	57	-	-	-	-
52020	RETIREMENT-VRS	28,817	28,501	27,574	27,574	30,982	3,408
52023	HEALTH INS CREDIT-VRS	2,152	2,075	2,007	2,007	2,256	249
52025	WORKER'S COMPENSATION	239	286	416	416	341	(75)
52025 DMAS	WORKER'S COMPENSATION	-	1	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	38	81	63	63	66	3
52030 DMAS	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52035	DISABILITY INSURANCE	447	-	780	780	582	(198)
53569 DMAS	OTHER PURCHASED SERVICES	-	531	-	-	-	-
55210 DMAS	TRAVEL AND TRAINING	-	63	-	-	-	-
Total Org: 91313295		$229,977	$228,788	$221,766	$221,766	$252,939	$31,173

FUND: 900 - EDUCATION FUND

91319695	IMPROVE INSTR-DISTRICT-SUMMER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51620 ESSR2	SUPPLEMENTAL SALARIES	500	853	-	-	-	-
52010 ESSR2	SOCIAL SECURITY-FICA	50	65	-	-	-	-
52025 ESSR2	WORKER'S COMPENSATION	-	1	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
Total Org: 91319695		$550	$921	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

91321181	MEDIA-ELEMENTARY-REG-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51122	LIBRARIANS SALARIES/WAGES	49,830	54,719	57,455	57,455	64,556	7,101
51151	INSTRUCTIONAL ASSISTANT SALARY	9,836	9,884	11,432	11,432	11,754	322
51182	OVERTIME PAY	-	17	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	770	886	923	923	1,023	100
52005	HEALTH INSURANCE	19,282	19,355	19,752	19,752	15,444	(4,308)
52006	HSA CONTRIBUTION	1,000	758	800	800	1,115	315
52010	SOCIAL SECURITY-FICA	4,546	4,568	5,270	5,270	5,838	568
52020	RETIREMENT-VRS	11,051	10,994	11,449	11,449	12,683	1,234
52023	HEALTH INS CREDIT-VRS	695	801	834	834	923	89
52025	WORKER'S COMPENSATION	144	109	172	172	139	(33)
52030	UNEMPLOYMENT INSURANCE-VEC	38	37	38	38	40	2
52035	DISABILITY INSURANCE	270	-	324	324	238	(86)
53578	CONTRACTED SUBS	-	147	-	-	-	-
56012	BOOKS & SUBSCRIPTIONS	3,000	2,921	3,000	3,000	3,000	-
56012 ESSR3	BOOKS & SUBSCRIPTIONS	2,000	1,877	-	-	-	-
Total Org: 91321181		$102,462	$107,074	$111,449	$111,449	$116,753	$5,304

FUND: 900 - EDUCATION FUND

91321182	MEDIA-ELEMENTARY-REG-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51122	LIBRARIANS SALARIES/WAGES	46,383	48,702	51,137	51,137	57,457	6,320
51151	INSTRUCTIONAL ASSISTANT SALARY	8,640	9,429	9,385	9,385	11,754	2,369
52001	GROUP LIFE INSURANCE-VRS	737	778	811	811	927	116
52005	HEALTH INSURANCE	9,630	9,780	10,206	10,206	10,548	342
52006	HSA CONTRIBUTION	-	258	-	-	265	265
52010	SOCIAL SECURITY-FICA	4,209	4,379	4,630	4,630	5,295	665
52020	RETIREMENT-VRS	9,145	9,654	10,059	10,059	11,503	1,444
52023	HEALTH INS CREDIT-VRS	666	703	732	732	837	105
52025	WORKER'S COMPENSATION	138	99	151	151	126	(25)
52030	UNEMPLOYMENT INSURANCE-VEC	38	40	38	38	40	2
52035	DISABILITY INSURANCE	259	-	284	284	216	(68)
56012	BOOKS & SUBSCRIPTIONS	3,000	1,299	3,000	4,700	3,000	(1,700)
56012 ESSR3	BOOKS & SUBSCRIPTIONS	2,000	1,994	-	-	-	-
Total Org: 91321182		$84,845	$87,115	$90,433	$92,133	$101,968	$9,835

FUND: 900 - EDUCATION FUND

91321183	MEDIA-ELEMENTARY-REG-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51122	LIBRARIANS SALARIES/WAGES	52,582	48,154	50,562	50,562	56,812	6,250
51151	INSTRUCTIONAL ASSISTANT SALARY	18,701	-	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	955	645	678	678	761	83
52005	HEALTH INSURANCE	12,840	6,644	6,804	6,804	7,176	372
52010	SOCIAL SECURITY-FICA	5,453	3,622	3,868	3,868	4,346	478
52020	RETIREMENT-VRS	11,847	-	8,403	8,403	9,442	1,039
52021	VRS HYBRID RETIRE	-	8,003	-	-	-	-
52023	HEALTH INS CREDIT-VRS	863	583	612	612	687	75
52025	WORKER'S COMPENSATION	178	86	126	126	104	(22)
52030	UNEMPLOYMENT INSURANCE-VEC	50	26	25	25	26	1
52035	DISABILITY INSURANCE	335	150	238	238	177	(61)
53578	CONTRACTED SUBS	-	255	-	-	-	-
56012	BOOKS & SUBSCRIPTIONS	3,000	2,261	3,000	3,000	3,000	-
56012 ESSR3	BOOKS & SUBSCRIPTIONS	-	721	-	-	-	-
Total Org: 91321183		$106,804	$71,151	$74,316	$74,316	$82,531	$8,215

FUND: 900 - EDUCATION FUND

91322187	MEDIA-MIDDLE-REG-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51122	LIBRARIANS SALARIES/WAGES	55,985	58,784	61,723	61,723	69,353	7,630
51151	INSTRUCTIONAL ASSISTANT SALARY	23,201	22,864	22,864	22,864	25,690	2,826
51182	OVERTIME PAY	-	270	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,001	1,094	1,133	1,133	1,274	141
52005	HEALTH INSURANCE	8,920	9,158	6,804	6,804	12,594	5,790
52010	SOCIAL SECURITY-FICA	5,713	6,091	6,471	6,471	7,271	800
52020	RETIREMENT-VRS	12,413	13,570	14,058	14,058	15,796	1,738
52023	HEALTH INS CREDIT-VRS	904	988	1,024	1,024	1,150	126
52025	WORKER'S COMPENSATION	187	139	211	211	174	(37)
52030	UNEMPLOYMENT INSURANCE-VEC	50	53	50	50	53	3
52035	DISABILITY INSURANCE	351	-	398	398	297	(101)
56012	BOOKS & SUBSCRIPTIONS	4,950	4,948	4,500	4,500	4,500	-
56012 ESSR3	BOOKS & SUBSCRIPTIONS	3,000	2,948	-	-	-	-
Total Org: 91322187		$116,675	$120,906	$119,236	$119,236	$138,152	$18,916

FUND: 900 - EDUCATION FUND

91323188	MEDIA-SECONDARY-REG-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51122	LIBRARIANS SALARIES/WAGES	57,511	60,387	63,406	63,406	71,242	7,836
51151	INSTRUCTIONAL ASSISTANT SALARY	18,799	18,689	18,689	18,689	22,726	4,037
51182	OVERTIME PAY	-	83	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,009	1,060	1,100	1,100	1,259	159
52005	HEALTH INSURANCE	18,420	18,443	18,888	18,888	20,034	1,146
52010	SOCIAL SECURITY-FICA	5,761	5,707	6,280	6,280	7,189	909
52020	RETIREMENT-VRS	13,217	13,142	13,644	13,644	15,617	1,973
52023	HEALTH INS CREDIT-VRS	911	957	993	993	1,137	144
52025	WORKER'S COMPENSATION	188	135	205	205	172	(33)
52030	UNEMPLOYMENT INSURANCE-VEC	50	47	50	50	53	3
52035	DISABILITY INSURANCE	354	-	386	386	293	(93)
56012	BOOKS & SUBSCRIPTIONS	7,000	6,740	7,000	7,000	7,000	-
56012 ESSR3	BOOKS & SUBSCRIPTIONS	2,000	3,471	-	-	-	-
Total Org: 91323188		$125,220	$128,861	$130,641	$130,641	$146,722	$16,081

FUND: 900 - EDUCATION FUND

91411181	PRINCIPAL-ELEM-REGULAR-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51126	PRINCIPAL SALARIES/WAGES	102,704	87,683	87,683	87,683	98,521	10,838
51127	ASST. PRINCIPAL SALARIES/WAGES	75,005	69,972	69,972	69,972	83,409	13,437
51150	CLERICAL SALARIES/WAGES	59,000	60,726	61,950	61,950	69,607	7,657
51182	OVERTIME PAY	-	1,877	-	-	-	-
51631	VACATION PAY OUT	-	1,950	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,172	2,943	2,943	2,943	3,371	428
52005	HEALTH INSURANCE	18,900	27,199	23,064	23,064	14,352	(8,712)
52006	HSA CONTRIBUTION	500	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	18,108	14,802	16,800	16,800	19,243	2,443
52020	RETIREMENT-VRS	39,341	36,498	36,498	36,498	41,805	5,307
52023	HEALTH INS CREDIT-VRS	2,864	2,656	2,657	2,657	3,044	387
52025	WORKER'S COMPENSATION	592	376	549	549	460	(89)
52030	UNEMPLOYMENT INSURANCE-VEC	100	132	100	100	106	6
52035	DISABILITY INSURANCE	1,113	-	1,032	1,032	785	(247)
55410	POSTAGE OR SHIPPING	1,300	1,300	1,300	1,300	1,300	-
56001	OFFICE SUPPLIES	1,500	1,387	1,500	1,500	1,500	-
Total Org: 91411181		$324,199	$309,502	$306,048	$306,048	$337,503	$31,455

FUND: 900 - EDUCATION FUND

91411182	PRINCIPAL-ELEM-REGULAR-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51126	PRINCIPAL SALARIES/WAGES	96,252	95,815	95,815	95,815	107,658	11,843
51127	ASST. PRINCIPAL SALARIES/WAGES	76,750	76,461	76,461	76,461	85,912	9,451
51150	CLERICAL SALARIES/WAGES	64,084	67,288	67,288	67,288	78,889	11,601
51182	OVERTIME PAY	-	411	-	-	-	-
51630	SICK LEAVE PAY-OFF	1,000	796	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,976	3,211	3,210	3,210	3,651	441
52005	HEALTH INSURANCE	43,068	43,791	45,024	45,024	40,068	(4,956)
52010	SOCIAL SECURITY-FICA	16,990	17,629	18,327	18,327	20,843	2,516
52020	RETIREMENT-VRS	39,911	39,815	39,816	39,816	45,283	5,467
52023	HEALTH INS CREDIT-VRS	2,687	2,898	2,899	2,899	3,297	398
52025	WORKER'S COMPENSATION	555	422	599	599	498	(101)
52030	UNEMPLOYMENT INSURANCE-VEC	100	106	100	100	106	6
52035	DISABILITY INSURANCE	1,044	-	1,126	1,126	850	(276)
53578	CONTRACTED SUBS	1,500	1,114	-	-	-	-
55410	POSTAGE OR SHIPPING	1,000	986	1,000	1,000	1,000	-
56001	OFFICE SUPPLIES	1,500	1,416	1,500	1,500	1,500	-
Total Org: 91411182		$349,417	$352,159	$353,165	$353,165	$389,555	$36,390

FUND: 900 - EDUCATION FUND

91411183	PRINCIPAL-ELEM-REGULAR-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51126	PRINCIPAL SALARIES/WAGES	83,423	82,650	82,650	82,650	98,521	15,871
51127	ASST. PRINCIPAL SALARIES/WAGES	74,807	74,234	74,234	74,234	78,620	4,386
51150	CLERICAL SALARIES/WAGES	68,948	72,395	72,395	72,395	81,342	8,947
51182	OVERTIME PAY	-	258	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,816	3,073	3,072	3,072	3,464	392
52005	HEALTH INSURANCE	21,756	19,040	16,260	16,260	17,184	924
52010	SOCIAL SECURITY-FICA	16,079	17,315	17,540	17,540	19,774	2,234
52020	RETIREMENT-VRS	34,932	38,106	38,106	38,106	42,960	4,854
52023	HEALTH INS CREDIT-VRS	2,543	2,774	2,774	2,774	3,128	354
52025	WORKER'S COMPENSATION	525	401	573	573	472	(101)
52030	UNEMPLOYMENT INSURANCE-VEC	100	106	100	100	106	6
52035	DISABILITY INSURANCE	988	-	1,078	1,078	806	(272)
55410	POSTAGE OR SHIPPING	500	494	500	500	500	-
56001	OFFICE SUPPLIES	1,500	1,471	1,500	1,500	1,500	-
Total Org: 91411183		$308,917	$312,317	$310,782	$310,782	$348,377	$37,595

FUND: 900 - EDUCATION FUND

91412187	PRINCIPAL-MIDDLE-REGULAR-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51126	PRINCIPAL SALARIES/WAGES	92,685	92,069	92,069	92,069	106,552	14,483
51127	ASST. PRINCIPAL SALARIES/WAGES	160,322	160,168	151,538	151,538	165,092	13,554
51150	CLERICAL SALARIES/WAGES	59,535	61,375	64,232	64,232	72,171	7,939
51182	OVERTIME PAY	-	508	-	-	-	-
51631	VACATION PAY OUT	-	24,285	-	-	-	-
51632	ST DI CLAIM PAYMENTS	2,000	1,867	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,579	4,113	4,125	4,125	4,607	482
52005	HEALTH INSURANCE	46,948	47,415	45,528	45,528	46,740	1,212
52006	HSA CONTRIBUTION	1,300	1,340	1,300	1,300	-	(1,300)
52010	SOCIAL SECURITY-FICA	21,920	25,285	23,550	23,550	26,302	2,752
52020	RETIREMENT-VRS	47,623	45,823	51,163	51,163	57,142	5,979
52021	VRS HYBRID RETIRE	1,000	5,172	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,467	3,712	3,725	3,725	4,160	435
52025	WORKER'S COMPENSATION	716	581	770	770	628	(142)
52030	UNEMPLOYMENT INSURANCE-VEC	125	166	125	125	132	7
52035	DISABILITY INSURANCE	1,347	97	77	77	1,073	996
53578	CONTRACTED SUBS	16,000	15,396	-	-	-	-
55410	POSTAGE OR SHIPPING	2,200	2,080	2,200	2,200	2,200	-
56001	OFFICE SUPPLIES	2,300	2,374	2,300	2,300	2,300	-
Total Org: 91412187		$464,067	$493,826	$442,702	$442,702	$489,099	$46,397

FUND: 900 - EDUCATION FUND

91413188	PRINCIPAL-SECOND-REGULAR-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51126	PRINCIPAL SALARIES/WAGES	123,728	129,914	129,914	129,914	145,972	16,058
51127	ASST. PRINCIPAL SALARIES/WAGES	230,146	219,651	241,654	241,654	257,804	16,150
51127 ESSR3	ASST. PRINCIPAL SALARIES/WAGES	32,000	31,320	-	-	-	-
51150	CLERICAL SALARIES/WAGES	88,217	92,628	92,628	92,628	104,076	11,448
51182	OVERTIME PAY	-	10	-	-	-	-
51182 ESSR3	OVERTIME PAY	-	210	-	-	-	-
51620	SUPPLEMENTAL SALARIES	2,400	1,600	2,400	2,400	2,400	-
51631	VACATION PAY OUT	-	13,511	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,924	5,921	6,220	6,220	6,805	585
52005	HEALTH INSURANCE	70,800	75,310	83,028	83,028	66,420	(16,608)
52010	SOCIAL SECURITY-FICA	34,004	33,725	35,695	35,695	38,521	2,826
52010 ESSR3	SOCIAL SECURITY-FICA	2,500	2,412	-	-	-	-
52020	RETIREMENT-VRS	73,476	54,977	77,149	77,149	84,405	7,256
52021	VRS HYBRID RETIRE	-	18,445	-	-	-	-
52023	HEALTH INS CREDIT-VRS	5,349	5,344	5,617	5,617	6,145	528
52025	WORKER'S COMPENSATION	1,111	767	1,166	1,166	928	(238)
52025 ESSR3	WORKER'S COMPENSATION	-	54	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	175	185	175	175	185	10
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	50	-	-	-	-
52035	DISABILITY INSURANCE	2,078	346	2,182	2,182	1,584	(598)
55410	POSTAGE OR SHIPPING	4,600	3,069	4,600	4,600	4,600	-
56001	OFFICE SUPPLIES	5,000	4,935	5,000	5,000	5,000	-
Total Org: 91413188		$681,508	$694,383	$687,428	$687,428	$724,845	$37,417

FUND: 900 - EDUCATION FUND

92119095	SCHOOL BOARD	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51111	BOARD MEMBER SALARIES/WAGES	-	-	8,370	8,370	16,000	7,630
52010	SOCIAL SECURITY-FICA	-	-	-	-	1,224	1,224
52025	WORKER'S COMPENSATION	-	-	-	-	29	29
53550	LEGAL SERVICES	15,000	29,558	55,000	55,000	75,000	20,000
55210	TRAVEL AND TRAINING	15,000	2,478	16,500	16,500	17,500	1,000
55999	ADMINISTRATIVE EXPENSES	17,000	16,468	17,000	17,000	17,000	-
Total Org: 92119095		$47,000	$48,503	$96,870	$96,870	$126,753	$29,883

FUND: 900 - EDUCATION FUND

92129095	SUPERINTENDENT'S OFFICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51112	SUPERINTENDENT SALARIES/WAGES	175,194	183,844	183,844	183,844	206,633	22,789
51150	CLERICAL SALARIES/WAGES	102,308	109,876	107,529	107,529	75,193	(32,336)
51182	OVERTIME PAY	4,500	2,598	4,500	4,500	4,500	-
51182 T1-00	OVERTIME PAY	150	-	-	-	-	-
51620	SUPPLEMENTAL SALARIES	6,000	-	6,000	6,000	7,200	1,200
51622	ANNUITY	7,500	7,500	7,500	7,500	48,000	40,500
51630	SICK LEAVE PAY-OFF	8,000	17,677	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,719	4,006	3,904	3,904	3,776	(128)
52005	HEALTH INSURANCE	35,250	36,333	36,312	36,312	39,582	3,270
52010	SOCIAL SECURITY-FICA	22,032	20,158	22,749	22,749	21,560	(1,189)
52010 T1-00	SOCIAL SECURITY-FICA	50	-	-	-	-	-
52020	RETIREMENT-VRS	46,121	49,673	48,426	48,426	46,840	(1,586)
52023	HEALTH INS CREDIT-VRS	3,358	3,615	3,526	3,526	3,410	(116)
52025	WORKER'S COMPENSATION	720	510	743	743	515	(228)
52030	UNEMPLOYMENT INSURANCE-VEC	75	87	75	75	53	(22)
52035	DISABILITY INSURANCE	1,304	-	1,369	1,369	879	(490)
53550	LEGAL SERVICES	10,000	-	20,000	20,000	25,000	5,000
53569	OTHER PURCHASED SERVICES	-	3,000	8,000	8,000	8,000	-
55002	DUES & SUBSCRIPTIONS	5,000	2,300	5,000	5,000	5,000	-
55210	TRAVEL AND TRAINING	9,500	2,742	9,500	9,500	9,500	-
55999	ADMINISTRATIVE EXPENSES	4,000	459	4,000	4,000	4,000	-
Total Org: 92129095		$444,781	$444,378	$472,977	$472,977	$509,641	$36,664

FUND: 900 - EDUCATION FUND

92139095	INFORMATION SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
55996	STUDENT HANDBOOKS	5,000	-	5,000	5,000	5,000	-
Total Org: 92139095		$5,000	$-	$5,000	$5,000	$5,000	$-

FUND: 900 - EDUCATION FUND

92149095	HUMAN RESOURCES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52001	GROUP LIFE INSURANCE-VRS	-	(11)	-	-	-	-
52020	RETIREMENT-VRS	-	11	-	-	-	-
52023	HEALTH INS CREDIT-VRS	-	5	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
53561	STAFF DEVELOPMENT SERVICES	700	836	1,500	1,500	-	(1,500)
53569	OTHER PURCHASED SERVICES	80,000	65,778	82,000	82,000	98,100	16,100
53598	ADVERTISING	3,000	2,279	6,000	6,000	6,000	-
54099	INTERNAL SERVICES-OTHER	300,000	301,218	310,000	310,000	316,500	6,500
55002	DUES & SUBSCRIPTIONS	100	912	500	500	500	-
55210	TRAVEL AND TRAINING	40	248	8,000	5,000	8,000	3,000
55670	OTHER EXPENSES	3,000	2,755	3,000	3,000	3,000	-
55992	WELLNESS PROGRAM EXPENSES	15,000	9,385	15,000	15,000	10,000	(5,000)
55997	EMPLOYEE APPRECIATION DAY EXP	3,000	2,133	3,000	3,000	3,000	-
55999	ADMINISTRATIVE EXPENSES	1,500	194	1,500	1,500	1,500	-
56001	OFFICE SUPPLIES	7,960	6,246	2,000	2,000	2,000	-
56110	RECRUITING MATERIALS	4,500	2,730	6,000	9,000	6,000	(3,000)
Total Org: 92149095		$418,800	$394,723	$438,500	$438,500	$454,600	$16,100

FUND: 900 - EDUCATION FUND

92159095	PLANNING SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51130	OTHER PROFESSIONAL SALARIES	87,685	91,685	92,069	92,069	103,449	11,380
52001	GROUP LIFE INSURANCE-VRS	1,175	1,234	1,234	1,234	1,386	152
52005	HEALTH INSURANCE	6,420	6,612	6,804	6,804	7,176	372
52010	SOCIAL SECURITY-FICA	6,708	6,962	7,043	7,043	9,714	2,671
52020	RETIREMENT-VRS	14,573	-	15,302	15,302	17,193	1,891
52021	VRS HYBRID RETIRE	-	15,302	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,061	1,114	1,114	1,114	1,252	138
52025	WORKER'S COMPENSATION	219	157	230	230	189	(41)
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	26	1
52035	DISABILITY INSURANCE	412	287	433	433	323	(110)
53561	STAFF DEVELOPMENT SERVICES	2,000	-	2,000	2,000	2,000	-
53569	OTHER PURCHASED SERVICES	10,000	902	10,000	10,000	10,000	-
55002	DUES & SUBSCRIPTIONS	2,500	1,628	2,500	2,500	2,500	-
55410	POSTAGE OR SHIPPING	500	-	500	500	500	-
56001	OFFICE SUPPLIES	500	-	500	500	500	-
Total Org: 92159095		$133,778	$125,909	$139,754	$139,754	$156,208	$16,454

FUND: 900 - EDUCATION FUND

92169095	FISCAL SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51130	OTHER PROFESSIONAL SALARIES	113,425	119,096	119,096	119,096	133,817	14,721
51150	CLERICAL SALARIES/WAGES	-	-	-	-	52,737	52,737
52001	GROUP LIFE INSURANCE-VRS	1,520	1,596	1,596	1,596	2,500	904
52005	HEALTH INSURANCE	6,420	6,612	6,804	6,804	7,176	372
52010	SOCIAL SECURITY-FICA	8,677	9,076	9,111	9,111	14,271	5,160
52020	RETIREMENT-VRS	18,851	-	19,794	19,794	31,005	11,211
52021	VRS HYBRID RETIRE	-	19,792	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,372	1,441	1,441	1,441	2,257	816
52025	WORKER'S COMPENSATION	284	205	298	298	341	43
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	53	28
52035	DISABILITY INSURANCE	533	372	560	560	582	22
53569	OTHER PURCHASED SERVICES	31,166	24,360	25,000	25,000	25,000	-
54099	INTERNAL SERVICES-OTHER	100,000	104,733	110,000	110,000	110,000	-
55110	OTHER INSURANCES	1,000	236	1,000	1,000	1,000	-
55210	TRAVEL AND TRAINING	-	565	-	-	-	-
55410	POSTAGE OR SHIPPING	7,400	2,348	7,400	7,400	7,400	-
55497	RENTAL OF EQUIPMENT	3,200	876	3,400	3,400	3,600	200
55670	OTHER EXPENSES	175,000	79,722	175,000	175,000	175,000	-
55999	ADMINISTRATIVE EXPENSES	4,000	2,320	4,000	4,000	4,000	-
56001	OFFICE SUPPLIES	4,000	2,085	4,000	4,000	4,000	-
Total Org: 92169095		$476,873	$375,461	$488,525	$488,525	$574,739	$86,214

FUND: 900 - EDUCATION FUND

92189095	**REPROGRAPHICS**	**FY2022 REVISED BUDGET**	**FY2022 ACTUAL EXPENDITURES**	**FY2023 ORIGINAL BUDGET**	**FY2023 REVISED BUDGET**	**FY2024 COUNCIL ADOPTED**	**FY2024 - FY2023 REVISED**
55497	RENTAL OF EQUIPMENT	87,000	24,138	87,000	87,000	95,000	8,000
56103	COPY PAPER FORMS ETC	5,000	1,587	5,000	5,000	5,000	-
Total Org: 92189095		$92,000	$25,725	$92,000	$92,000	$100,000	$8,000

FUND: 900 - EDUCATION FUND

92219095	ATTENDANCE SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51150	CLERICAL SALARIES/WAGES	21,000	-	22,050	22,050	51,703	29,653
52001	GROUP LIFE INSURANCE-VRS	-	-	-	-	693	693
52005	HEALTH INSURANCE	-	-	-	-	19,548	19,548
52010	SOCIAL SECURITY-FICA	1,607	-	1,687	1,687	3,995	2,308
52020	RETIREMENT-VRS	-	-	-	-	8,593	8,593
52023	HEALTH INS CREDIT-VRS	-	-	-	-	626	626
52025	WORKER'S COMPENSATION	53	-	55	55	94	39
52030	UNEMPLOYMENT INSURANCE-VEC	25	-	-	-	26	26
52035	DISABILITY INSURANCE	-	-	-	-	161	161
55210	TRAVEL AND TRAINING	1,000	-	1,000	1,000	1,000	-
56001	OFFICE SUPPLIES	100	-	100	100	100	-
Total Org: 92219095		$23,785	$-	$24,892	$24,892	$86,539	$61,647

FUND: 900 - EDUCATION FUND

92229095	HEALTH SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51131	LICENSED NURSE SALARIES/WAGES	186,967	207,571	206,128	206,128	288,202	82,074
51134	UNLICENSED NURSE WAGES	61,597	55,305	64,677	64,677	32,589	(32,088)
51182	OVERTIME PAY	-	1,726	-	-	-	-
51520	SUBSTITUTE SALARIES	-	4,662	-	-	-	-
51620 VPSMH	SUPPLEMENTAL SALARIES	-	2,500	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	5,801	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,331	3,648	3,629	3,629	4,299	670
52005	HEALTH INSURANCE	17,820	23,182	6,804	6,804	26,778	19,974
52006	HSA CONTRIBUTION	-	265	-	-	530	530
52010	SOCIAL SECURITY-FICA	19,015	20,618	20,717	20,717	24,540	3,823
52010 VPSMH	SOCIAL SECURITY-FICA	-	190	-	-	-	-
52020	RETIREMENT-VRS	41,311	13,952	45,008	45,008	53,315	8,307
52021	VRS HYBRID RETIRE	-	31,296	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,008	3,294	3,277	3,277	3,882	605
52025	WORKER'S COMPENSATION	621	466	677	677	586	(91)
52025 VPSMH	WORKER'S COMPENSATION	-	4	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	150	186	150	150	158	8
52035	DISABILITY INSURANCE	1,168	588	1,273	1,273	1,001	(272)
53510	MEDICAL SERVICES	1,000	-	1,000	1,000	1,000	-
53522	THERAPY SERVICES	55,992	-	-	-	-	-
53522 SVRP	THERAPY SERVICES	141,000	138,602	141,000	141,000	298,415	157,415
53524	VISION SERVICES	-	5,320	-	-	-	-
56004	MEDICAL & LAB SUPPLIES	18,000	16,906	18,000	18,299	18,000	(299)
Total Org: 92229095		$550,980	$536,083	$512,340	$512,639	$753,295	$240,656

FUND: 900 - EDUCATION FUND

92239095	PSYCHOLOGICAL SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51132	PSYCHOLOGIST SALARIES/WAGES	189,757	224,398	172,890	172,890	218,713	45,823
51132 ESSR2	PSYCHOLOGIST SALARIES/WAGES	53,500	-	-	-	-	-
51620	SUPPLEMENTAL SALARIES	525	1,006	525	525	525	-
52001	GROUP LIFE INSURANCE-VRS	2,007	2,317	2,317	2,317	2,115	(202)
52001 ESSR2	GROUP LIFE INSURANCE-VRS	29	-	-	-	-	-
52005	HEALTH INSURANCE	11,160	18,196	18,636	18,636	14,352	(4,284)
52010	SOCIAL SECURITY-FICA	11,497	16,951	13,266	13,266	16,732	3,466
52010 ESSR2	SOCIAL SECURITY-FICA	4,142	-	-	-	-	-
52020	RETIREMENT-VRS	24,890	28,734	28,734	28,734	26,238	(2,496)
52023	HEALTH INS CREDIT-VRS	1,812	2,092	2,092	2,092	1,910	(182)
52025	WORKER'S COMPENSATION	376	371	434	434	400	(34)
52025 ESSR2	WORKER'S COMPENSATION	70	-	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	50	106	50	50	53	3
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	60	-	-	-	-	-
52035	DISABILITY INSURANCE	704	-	813	813	493	(320)
Total Org: 92239095		$300,579	$294,171	$239,757	$239,757	$281,531	$41,774

FUND: 900 - EDUCATION FUND

92249095	AUDIOLOGY SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52005	HEALTH INSURANCE	5,200	5,172	-	-	-	-
Total Org: 92249095		$5,200	$5,172	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

93109096	MANAGEMENT AND DIRECTION-TRANS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	87,655	86,981	86,750	86,750	108,634	21,884
51182	OVERTIME PAY	16,000	26,830	20,000	20,000	26,000	6,000
52001	GROUP LIFE INSURANCE-VRS	1,175	1,192	1,162	1,162	1,456	294
52005	HEALTH INSURANCE	15,336	7,682	9,456	9,456	7,176	(2,280)
52010	SOCIAL SECURITY-FICA	7,930	8,613	6,636	6,636	8,311	1,675
52020	RETIREMENT-VRS	14,568	14,785	14,418	14,418	18,055	3,637
52023	HEALTH INS CREDIT-VRS	1,061	1,076	1,050	1,050	1,314	264
52025	WORKER'S COMPENSATION	259	792	217	217	198	(19)
52030	UNEMPLOYMENT INSURANCE-VEC	50	53	50	50	53	3
52035	DISABILITY INSURANCE	412	-	408	408	339	(69)
53569	OTHER PURCHASED SERVICES	3,000	10	3,000	3,000	3,000	-
55210	TRAVEL AND TRAINING	-	-	500	500	500	-
56001	OFFICE SUPPLIES	1,000	2,354	1,000	1,000	1,000	-
56012	BOOKS & SUBSCRIPTIONS	1,000	-	1,000	1,000	1,000	-
Total Org: 93109096		$149,446	$150,368	$145,647	$145,647	$177,036	$31,389

FUND: 900 - EDUCATION FUND

93209096	STUDENT TRANSPORTATION SERVICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51170	OPERATIVE SALARIES	308,207	308,697	328,858	328,858	371,907	43,049
51170 ESSR2	BUS SALARIES	10,673	10,673	-	-	-	-
51170 ESSR3	BUS SALARIES	37,158	19,358	-	-	-	-
51171	VEHICLE DRIVER SALARY	96,000	65,939	96,000	96,000	75,000	(21,000)
51182	OVERTIME PAY	100,000	102,747	100,000	100,000	103,000	3,000
51520	SUBSTITUTE SALARIES	34,000	85,459	53,021	53,021	90,000	36,979
52001	GROUP LIFE INSURANCE-VRS	257	315	4,407	4,407	353	(4,054)
52005	HEALTH INSURANCE	89,796	107,461	116,304	116,304	87,702	(28,602)
52006	HSA CONTRIBUTION	800	400	-	-	-	-
52010	SOCIAL SECURITY-FICA	44,780	41,364	37,397	37,397	34,188	(3,209)
52010 ESSR2	SOCIAL SECURITY-FICA	808	808	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	1,479	-	-	-	-
52020	RETIREMENT-VRS	3,190	-	-	-	2,157	2,157
52021	VRS HYBRID RETIRE	-	1,742	1,635	1,635	-	(1,635)
52023	HEALTH INS CREDIT-VRS	232	162	3,979	3,979	187	(3,792)
52025	WORKER'S COMPENSATION	1,371	10,371	10,297	10,297	8,767	(1,530)
52025 ESSR2	WORKER'S COMPENSATION	812	811	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	-	94	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	572	1,079	322	322	818	496
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	45	47	-	-	-	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	9	-	-	-	-
52035	DISABILITY INSURANCE	90	73	1,546	1,546	316	(1,230)
53510	MEDICAL SERVICES	5,500	2,032	7,000	7,000	7,000	-
55105	AUTO LIABILITY INSURANCE	18,250	21,793	18,250	18,250	22,000	3,750

FUND: 900 - EDUCATION FUND

93209096	STUDENT TRANSPORTATION SERVICE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56008	VEHICLE & POWR EQUIPMENT FUELS	216,000	167,968	216,000	216,000	216,000	-
56008 ESSR3	VEHICLE & POWR EQUIPMENT FUELS	-	2,000	-	-	-	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	15,000	14,808	15,000	15,000	16,000	1,000
58205	ADDITIONAL-VEHICLES	-	-	-	59,127	-	(59,127)
58205 ESSR2	ADDITIONAL-VEHICLES	14,654	-	-	-	-	-
Total Org: 93209096		$998,195	$967,688	$1,010,016	$1,069,143	$1,035,395	($33,748)

FUND: 900 - EDUCATION FUND

93309096	MONITORING SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51143	ADMIN AIDE SALARIES/WAGES	54,036	57,035	57,812	57,812	70,979	13,167
51182	OVERTIME PAY	8,400	4,426	8,400	8,400	6,000	(2,400)
51520	SUBSTITUTE SALARIES	12,100	543	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	724	-	775	775	-	(775)
52005	HEALTH INSURANCE	6,060	15,268	-	-	-	-
52006	HSA CONTRIBUTION	500	83	-	-	-	-
52010	SOCIAL SECURITY-FICA	5,702	4,533	4,423	4,423	5,430	1,007
52020	RETIREMENT-VRS	8,981	-	9,608	9,608	-	(9,608)
52023	HEALTH INS CREDIT-VRS	654	-	700	700	-	(700)
52025	WORKER'S COMPENSATION	186	1,292	1,324	1,324	1,392	68
52030	UNEMPLOYMENT INSURANCE-VEC	175	166	88	88	185	97
52035	DISABILITY INSURANCE	254	-	272	272	-	(272)
Total Org: 93309096		$97,772	$83,347	$83,402	$83,402	$83,986	$584

FUND: 900 - EDUCATION FUND

93409096	VEHICLE MAINTENANCE SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51160	TRADES SALARIES/WAGES	40,072	42,877	42,877	42,877	107,427	64,550
51182	OVERTIME PAY	-	2,445	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	537	575	575	575	1,440	865
52005	HEALTH INSURANCE	8,916	9,186	9,456	9,456	10,008	552
52010	SOCIAL SECURITY-FICA	3,066	3,329	3,280	3,280	8,218	4,938
52020	RETIREMENT-VRS	6,660	-	7,126	7,126	8,788	1,662
52021	VRS HYBRID RETIRE	-	3,181	-	-	-	-
52023	HEALTH INS CREDIT-VRS	485	296	519	519	763	244
52025	WORKER'S COMPENSATION	100	742	860	860	2,107	1,247
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	53	28
52035	DISABILITY INSURANCE	188	134	202	202	335	133
53604	REPAIR & MAINTENANCE SERVICES	47,603	38,830	25,000	26,624	40,000	13,376
53620	MAINTENANCE SERVICE CONTRACTS	6,000	2,431	6,000	6,000	5,000	(1,000)
54099	INTERNAL SERVICES-OTHER	27,500	27,500	-	-	-	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	80,000	36,662	80,000	80,000	80,000	-
Total Org: 93409096		$221,152	$168,213	$175,920	$177,544	$264,139	$86,595

FUND: 900 - EDUCATION FUND

93509096 SCHOOL BUS PURCHASE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58205 SPED ADDITIONAL-VEHICLES	-	59,127	-	-	-	-
Total Org: 93509096	$-	$59,127	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

94109095	MANAGEMENT AND DIRECTION-MAINT	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51130	OTHER PROFESSIONAL SALARIES	99,793	99,743	99,743	99,743	112,072	12,329
51150	CLERICAL SALARIES/WAGES	64,979	64,973	64,973	64,973	73,003	8,030
51182	OVERTIME PAY	-	25	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,102	2,208	2,207	2,207	2,480	273
52005	HEALTH INSURANCE	12,480	13,044	13,608	13,608	17,184	3,576
52006	HSA CONTRIBUTION	500	250	-	-	-	-
52010	SOCIAL SECURITY-FICA	12,001	12,479	12,601	12,601	14,158	1,557
52020	RETIREMENT-VRS	26,072	16,577	27,376	27,376	30,759	3,383
52021	VRS HYBRID RETIRE	-	10,798	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,898	1,992	1,993	1,993	2,239	246
52025	WORKER'S COMPENSATION	392	283	412	412	338	(74)
52030	UNEMPLOYMENT INSURANCE-VEC	50	53	50	50	53	3
52035	DISABILITY INSURANCE	737	203	774	774	577	(197)
53569	OTHER PURCHASED SERVICES	6,000	3,220	6,000	6,000	6,000	-
55003	DATA LINES/NETWORKING COMM.	-	-	-	9,840	9,720	(120)
55101	FIRE & MULTI-PERIL INSURANCE	70,000	69,379	60,000	60,000	70,000	10,000
55210	TRAVEL AND TRAINING	-	-	2,000	2,000	2,000	-
56001	OFFICE SUPPLIES	1,000	1,063	1,000	1,000	1,000	-
Total Org: 94109095		$298,004	$296,292	$292,737	$302,577	$341,583	$39,006

STAUNTON CITY SCHOOLS
FY 2024 STAUNTON SCHOOL BOARD AND CITY COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 27, 2023

FUND: 900 - EDUCATION FUND

94209099	BUILDING SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51160	TRADES SALARIES/WAGES	300,232	356,235	367,376	367,376	443,680	76,304
51180	LABORER SALARIES/WAGES	151,819	187,677	159,410	159,410	150,000	(9,410)
51182	OVERTIME PAY	20,000	43,494	35,000	35,000	45,000	10,000
51190	CUSTODIAL SALARY	436,009	445,003	491,471	491,471	586,325	94,854
51520	SUBSTITUTE SALARIES	20,000	3,697	-	-	-	-
51631	VACATION PAY OUT	-	3,812	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	3,944	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	9,866	10,908	11,509	11,509	13,802	2,293
52005	HEALTH INSURANCE	130,200	158,612	161,652	161,652	160,956	(696)
52006	HSA CONTRIBUTION	2,800	2,181	2,800	2,800	1,910	(890)
52010	SOCIAL SECURITY-FICA	71,379	78,003	80,120	80,120	90,270	10,150
52020	RETIREMENT-VRS	122,363	26,083	142,740	142,740	84,254	(58,486)
52021	VRS HYBRID RETIRE	-	33,587	-	-	-	-
52023	HEALTH INS CREDIT-VRS	8,909	5,549	10,392	10,392	7,313	(3,079)
52025	WORKER'S COMPENSATION	2,333	16,834	21,365	21,365	18,835	(2,530)
52030	UNEMPLOYMENT INSURANCE-VEC	575	1,097	625	625	686	61
52035	DISABILITY INSURANCE	3,460	1,412	4,037	4,037	3,214	(823)
53569	OTHER PURCHASED SERVICES	63,599	13,724	60,350	60,350	60,350	-
53604	REPAIR & MAINTENANCE SERVICES	53,840	38,095	50,000	62,910	52,000	(10,910)
53604 CSLFR	REPAIR & MAINTENANCE SERVICES	-	3,875	-	-	-	-
53620	MAINTENANCE SERVICE CONTRACTS	108,613	77,861	100,000	94,540	90,000	(4,540)
53681	REPAIR/MAINT SVCS - B WELLER	5,000	2,888	5,000	5,000	5,000	-
53682	REPAIR/MAINT SVCS - MCSWAIN	5,000	6,430	5,000	5,000	5,000	-
53682 MEFLO	REPAIR/MAINT SVCS - MCSWAIN	7,868	7,868	-	-	-	-
53683	REPAIR/MAINT SVCS - WARE	5,000	7,957	5,000	5,000	5,000	-

FUND: 900 - EDUCATION FUND

94209099	BUILDING SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
53684	REPAIR/MAINT SVCS - DIXON	5,000	-	5,000	5,000	5,000	-
53684 CSLFR	REPAIR/MAINT SVCS - DIXON	-	4,556	-	-	-	-
53684 ESSR2	REPAIR/MAINT SVCS - DIXON	4,560	4,556	-	-	-	-
53687	REPAIR/MAINT SVCS - SHELBURNE	5,000	13,114	5,000	5,000	5,000	-
53687 SMS21	REPAIR/MAINT SVCS - SHELBURNE	2,500	556	-	-	-	-
53688	REPAIR/MAINT SVCS - SHS	9,450	5,845	5,000	10,954	5,000	(5,954)
53688 SHS21	REPAIR/MAINT SVCS - SHS	2,500	2,187	-	-	-	-
53799	LAUNDRY SERVICES	15,000	25,149	20,000	20,000	25,000	5,000
55001	TELEPHONE	64,226	49,133	60,000	60,000	60,000	-
55015	UTILITIES-ELECTRIC	627,000	635,700	627,000	627,000	637,000	10,000
55020	UTILITIES-NATURAL GAS	280,000	260,742	285,000	285,000	285,000	-
55025	UTILITIES-PROPANE	7,000	5,321	7,000	7,000	7,000	-
55030	UTLITIES-WATER	52,500	47,325	52,000	52,000	52,000	-
55497 ESSR2	RENTAL OF EQUIPMENT	675	675	-	-	-	-
55499	RENTAL OF REAL PROPERTY	-	-	-	-	94,800	94,800
56004 SPED	MEDICAL & LAB SUPPLIES	-	18,521	-	-	-	-
56004 T6ARP	MEDICAL & LAB SUPPLIES	-	28,738	-	-	-	-
56005	CUSTODIAL SUPPLIES	85,467	83,023	85,000	85,000	85,000	-
56005 ESSR2	CUSTODIAL SUPPLIES	53,619	40,154	-	13,465	-	(13,465)
56007	REPAIR & MAINTENANCE SUPPLIES	127,580	114,519	135,000	139,000	135,000	(4,000)
56007 ESSR2	REPAIR & MAINTENANCE SUPPLIES	70,200	35,100	-	-	-	-
56007 ESSR3	REPAIR & MAINTENANCE SUPPLIES	-	8,078	-	-	-	-
56014	OTHER OPERATING SUPPLIES	-	-	14,000	14,000	14,000	-
56014 ESSR2	OTHER OPERATING SUPPLIES	2,210	2,210	-	-	-	-
56014 ESSR3	OTHER OPERATING SUPPLIES	7,590	7,438	-	-	-	-

FUND: 900 - EDUCATION FUND

94209099	BUILDING SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56681	REPAIR/MAINT MTLS - B WELLER	5,000	11,686	5,000	5,000	5,000	-
56682	REPAIR/MAINT MTLS - MCSWAIN	5,000	1,819	5,000	7,330	5,000	(2,330)
56682 MEFLO	REPAIR/MAINT MTLS - MCSWAIN	64,608	64,608	-	-	-	-
56683	REPAIR/MAINT MTLS - WARE	5,000	2,309	5,000	5,000	5,000	-
56684	REPAIR/MAINT MTLS - DIXON	5,000	4,289	5,000	5,000	5,000	-
56687	REPAIR/MAINT MTLS - SHELBURNE	1,000	640	5,000	5,000	5,000	-
56687 ESSR3	REPAIR/MAINT MTLS - SHELBURNE	5,000	4,995	-	-	-	-
56688	REPAIR/MAINT MTLS -SHS	5,000	13,711	5,000	14,994	5,000	(9,994)
58101 ESSR2	REPLACE-MACHINERY & EQUIPMENT	84,290	14,740	-	-	-	-
58101 MEFLO	REPLACE-MACHINERY & EQUIPMENT	22,677	26,728	-	-	-	-
58104 ESSR2	REPLACE HVAC/CHILLER	30,000	-	-	26,941	-	(26,941)
58201 ESSR2	ADDITIONAL-MACHINERY & EQUIP.	48,295	9,900	-	38,395	-	(38,395)
58202 ESSR2	ADDITIONAL-FURNITURE & FIXTURE	60,000	56,432	-	-	-	-
58299 VOFBW	ADDITIONAL-SITE IMPROVEMENTS	-	-	-	25,000	-	(25,000)
Total Org: 94209099		$3,291,812	$3,141,322	$3,043,847	$3,177,376	$3,263,395	$86,019

FUND: 900 - EDUCATION FUND

94309099	GROUND SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51160	TRADES SALARIES/WAGES	38,904	42,877	42,877	42,877	50,586	7,709
51182	OVERTIME PAY	4,000	2,202	2,500	2,500	2,500	-
52001	GROUP LIFE INSURANCE-VRS	521	575	575	575	678	103
52005	HEALTH INSURANCE	11,400	9,393	12,084	12,084	10,008	(2,076)
52010	SOCIAL SECURITY-FICA	3,129	3,284	3,280	3,280	3,870	590
52020	RETIREMENT-VRS	6,466	3,181	7,126	7,126	4,138	(2,988)
52023	HEALTH INS CREDIT-VRS	471	296	519	519	359	(160)
52025	WORKER'S COMPENSATION	102	727	107	107	807	700
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	26	1
52035	DISABILITY INSURANCE	183	-	202	202	158	(44)
56007	REPAIR & MAINTENANCE SUPPLIES	13,000	1,145	13,000	13,000	13,000	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	800	1,392	800	800	1,500	700
Total Org: 94309099		$79,001	$65,098	$83,095	$83,095	$87,630	$4,535

FUND: 900 - EDUCATION FUND

94409099	EQUIPMENT SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51160	TRADES SALARIES/WAGES	19,452	20,814	20,814	20,814	24,556	3,742
51182	OVERTIME PAY	1,000	638	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	261	279	279	279	329	50
52005	HEALTH INSURANCE	3,210	3,306	3,402	3,402	3,588	186
52010	SOCIAL SECURITY-FICA	1,565	1,609	1,592	1,592	1,879	287
52020	RETIREMENT-VRS	3,233	1,544	3,459	3,459	2,009	(1,450)
52023	HEALTH INS CREDIT-VRS	235	144	252	252	174	(78)
52025	WORKER'S COMPENSATION	51	347	52	52	392	340
52030	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52035	DISABILITY INSURANCE	91	-	98	98	77	(21)
53569	OTHER PURCHASED SERVICES	5,000	2,225	5,000	5,000	5,000	-
53604	REPAIR & MAINTENANCE SERVICES	-	51	-	-	-	-
55497	RENTAL OF EQUIPMENT	15,000	17,603	5,000	5,000	17,000	12,000
56007	REPAIR & MAINTENANCE SUPPLIES	11,000	12,445	1,000	1,000	13,000	12,000
56007 ESSR3	REPAIR & MAINTENANCE SUPPLIES	3,800	3,726	-	-	-	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	3,000	333	3,000	3,000	3,000	-
58201	ADDITIONAL-MACHINERY & EQUIP.	9,520	9,250	-	-	-	-
Total Org: 94409099		$76,431	$74,325	$44,961	$44,961	$72,017	$27,056

FUND: 900 - EDUCATION FUND

94509099	VEHICLE SERVICES	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51160	TRADES SALARIES/WAGES	19,452	20,814	20,814	20,814	24,556	3,742
51182	OVERTIME PAY	1,000	638	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	261	279	279	279	329	50
52005	HEALTH INSURANCE	3,210	3,306	3,402	3,402	3,588	186
52010	SOCIAL SECURITY-FICA	1,565	1,609	1,592	1,592	1,879	287
52020	RETIREMENT-VRS	3,233	1,544	3,459	3,459	2,009	(1,450)
52023	HEALTH INS CREDIT-VRS	235	144	252	252	174	(78)
52025	WORKER'S COMPENSATION	51	347	52	52	392	340
52030	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52035	DISABILITY INSURANCE	91	-	98	98	77	(21)
53604	REPAIR & MAINTENANCE SERVICES	12,000	11,886	10,000	11,720	12,000	280
55105	AUTO LIABILITY INSURANCE	8,575	6,947	8,600	8,600	8,600	-
56007	REPAIR & MAINTENANCE SUPPLIES	16,300	30,557	10,000	10,000	35,000	25,000
56008	VEHICLE & POWR EQUIPMENT FUELS	32,500	24,977	32,500	32,500	32,500	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	15,000	6,006	20,000	20,000	20,000	-
Total Org: 94509099		$113,486	$109,066	$112,061	$113,781	$142,117	$28,336

FUND: 900 - EDUCATION FUND

96509095	FACIL-CLERK OF WORKS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52010	SOCIAL SECURITY-FICA	-	(65)	-	-	-	-
Total Org: 96509095		$-	($65)	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

97109081	TECHNOLOGY INSTRUCT-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	45,861	43,339	43,339	43,339	48,695	5,356
52001	GROUP LIFE INSURANCE-VRS	615	581	581	581	653	72
52005	HEALTH INSURANCE	15,732	14,657	15,012	15,012	15,930	918
52010	SOCIAL SECURITY-FICA	3,508	2,959	3,315	3,315	3,725	410
52020	RETIREMENT-VRS	7,622	-	7,203	7,203	8,093	890
52021	VRS HYBRID RETIRE	-	7,203	-	-	-	-
52023	HEALTH INS CREDIT-VRS	555	524	524	524	589	65
52025	WORKER'S COMPENSATION	115	74	108	108	89	(19)
52030	UNEMPLOYMENT INSURANCE-VEC	25	23	23	23	24	1
52035	DISABILITY INSURANCE	216	135	204	204	152	(52)
Total Org: 97109081		$74,249	$69,495	$70,309	$70,309	$77,950	$7,641

FUND: 900 - EDUCATION FUND

97109082	TECHNOLOGY INSTRUCT-MCS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	51,526	46,145	46,145	46,145	51,848	5,703
52001	GROUP LIFE INSURANCE-VRS	690	618	618	618	695	77
52005	HEALTH INSURANCE	17,430	5,980	6,124	6,124	6,458	334
52010	SOCIAL SECURITY-FICA	3,942	3,484	3,530	3,530	3,966	436
52020	RETIREMENT-VRS	8,564	7,669	7,669	7,669	8,617	948
52023	HEALTH INS CREDIT-VRS	623	558	558	558	627	69
52025	WORKER'S COMPENSATION	129	80	115	115	95	(20)
52030	UNEMPLOYMENT INSURANCE-VEC	25	48	23	23	24	1
52035	DISABILITY INSURANCE	242	-	217	217	162	(55)
53578	CONTRACTED SUBS	-	147	-	-	-	-
Total Org: 97109082		$83,171	$64,728	$64,999	$64,999	$72,492	$7,493

FUND: 900 - EDUCATION FUND

97109083	TECHNOLOGY INSTRUCT-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	52,582	44,921	44,921	44,921	50,473	5,552
51520	SUBSTITUTE SALARIES	-	355	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	705	602	602	602	676	74
52005	HEALTH INSURANCE	11,160	10,619	8,510	8,510	11,572	3,062
52010	SOCIAL SECURITY-FICA	4,023	3,222	3,436	3,436	3,861	425
52020	RETIREMENT-VRS	8,739	7,466	7,466	7,466	8,389	923
52023	HEALTH INS CREDIT-VRS	636	544	544	544	611	67
52025	WORKER'S COMPENSATION	131	78	112	112	92	(20)
52030	UNEMPLOYMENT INSURANCE-VEC	25	23	23	23	24	1
52035	DISABILITY INSURANCE	247	-	211	211	157	(54)
Total Org: 97109083		$78,248	$67,829	$65,825	$65,825	$75,855	$10,030

FUND: 900 - EDUCATION FUND

97109087	TECHNOLOGY INSTRUCT-SHEL	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	50,530	50,561	51,272	51,272	57,609	6,337
52001	GROUP LIFE INSURANCE-VRS	654	687	687	687	772	85
52005	HEALTH INSURANCE	16,332	16,285	16,680	16,680	17,700	1,020
52010	SOCIAL SECURITY-FICA	3,735	3,539	3,922	3,922	4,407	485
52020	RETIREMENT-VRS	8,516	8,521	8,521	8,521	9,575	1,054
52023	HEALTH INS CREDIT-VRS	591	620	620	620	697	77
52025	WORKER'S COMPENSATION	122	86	128	128	105	(23)
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	26	1
52035	DISABILITY INSURANCE	230	-	241	241	180	(61)
Total Org: 97109087		$80,735	$80,326	$82,096	$82,096	$91,071	$8,975

FUND: 900 - EDUCATION FUND

97109088	TECHNOLOGY INSTRUCT-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	28,896	28,871	28,871	28,871	32,439	3,568
51520	SUBSTITUTE SALARIES	200	173	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	368	387	387	387	435	48
52005	HEALTH INSURANCE	7,558	7,575	4,728	4,728	8,850	4,122
52010	SOCIAL SECURITY-FICA	2,103	2,079	2,209	2,209	2,482	273
52020	RETIREMENT-VRS	4,820	4,798	4,798	4,798	5,391	593
52023	HEALTH INS CREDIT-VRS	333	349	349	349	393	44
52025	WORKER'S COMPENSATION	69	49	72	72	59	(13)
52030	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52035	DISABILITY INSURANCE	129	-	136	136	101	(35)
Total Org: 97109088		$44,489	$44,294	$41,563	$41,563	$50,163	$8,600

FUND: 900 - EDUCATION FUND

97109095	TECHNOLOGY INSTRUCT-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	62,031	30,261	65,133	65,133	132,478	67,345
51120 ESSR2	TEACHER SALARIES	59,893	94,283	-	-	-	-
51630	SICK LEAVE PAY-OFF	-	676	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	831	873	873	873	1,775	902
52001 ESSR2	GROUP LIFE INSURANCE-VRS	807	796	-	-	-	-
52005	HEALTH INSURANCE	11,400	3,890	12,084	12,084	32,406	20,322
52005 ESSR2	HEALTH INSURANCE	17,924	20,824	-	-	-	-
52010	SOCIAL SECURITY-FICA	4,745	4,886	4,983	4,983	10,135	5,152
52010 ESSR2	SOCIAL SECURITY-FICA	9,172	4,365	-	-	-	-
52020	RETIREMENT-VRS	10,310	10,825	10,825	10,825	22,018	11,193
52020 ESSR2	RETIREMENT-VRS	9,879	9,874	-	-	-	-
52023	HEALTH INS CREDIT-VRS	751	788	788	788	1,603	815
52023 ESSR2	HEALTH INS CREDIT-VRS	720	719	-	-	-	-
52025	WORKER'S COMPENSATION	155	113	163	163	242	79
52025 ESSR2	WORKER'S COMPENSATION	102	93	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	53	28
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	35	26	-	-	-	-
52035	DISABILITY INSURANCE	292	-	306	306	413	107
53569 ESSR2	OTHER PURCHASED SERVICES	16,700	16,041	-	-	-	-
55003 ECF00	DATA LINES/NETWORKING COMM.	-	172,835	-	65,408	-	(65,408)
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	3,536	-	-	-	-
56042	INSTRUCTIONAL SOFTWARE MIDDLE	23,500	16,914	25,000	25,000	25,000	-
56043	INSTRUCTIONAL SOFTWARE HIGH	25,000	26,642	25,000	25,000	25,000	-
56043 ESSR2	INSTRUCTIONAL SOFTWARE HIGH	17,000	17,425	-	-	-	-
56043 ESSR3	INSTRUCTIONAL SOFTWARE HIGH	-	27,950	-	-	-	-

FUND: 900 - EDUCATION FUND

97109095	TECHNOLOGY INSTRUCT-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56044	INSTRUCTIONAL SOFTWARE ELEM	32,000	41,387	32,000	32,000	32,000	-
58107 ECF00	REPLACE-COMPUTERS/TECHNOLOGY	1,032,000	957,945	-	-	-	-
58107 ESSR2	REPLACE-COMPUTERS/TECHNOLOGY	239,100	239,100	-	-	-	-
58107 ESSR3	REPLACE-COMPUTERS/TECHNOLOGY	150,000	6,840	-	-	-	-
58207	ADDITIONAL-COMPUTERS/TECHNOLOG	-	-	20,000	20,000	20,000	-
58207 ESSR2	ADDITIONAL-COMPUTERS/TECHNOLOG	88,000	87,450	-	-	-	-
58207 TBOND	ADDITIONAL-COMPUTERS/TECHNOLOG	216,000	187,064	216,000	245,400	216,000	(29,400)
58207 VISON	ADDITIONAL-COMPUTERS/TECHNOLOG	252,290	116,605	-	34,887	-	(34,887)
Total Org: 97109095		$2,280,662	$2,101,054	$413,180	$542,875	$519,123	($23,752)

FUND: 900 - EDUCATION FUND

97309095	TECH ADMINISTRATION-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51110	ADMINISTRATIVE SALARIES	110,120	132,250	132,250	132,250	148,596	16,346
51141	TECHNOLOGY SUPPORT SALARIES	186,883	196,227	196,227	196,227	220,482	24,255
51180	LABORER SALARIES/WAGES	37,015	35,824	30,000	30,000	38,000	8,000
51182	OVERTIME PAY	-	94	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,980	4,403	4,402	4,402	4,946	544
52005	HEALTH INSURANCE	21,999	28,995	23,031	23,031	31,518	8,487
52006	HSA CONTRIBUTION	800	825	800	800	850	50
52010	SOCIAL SECURITY-FICA	25,553	27,068	25,129	25,129	31,141	6,012
52020	RETIREMENT-VRS	49,362	49,140	54,593	54,593	61,341	6,748
52021	VRS HYBRID RETIRE	-	5,453	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,594	3,973	3,975	3,975	4,466	491
52025	WORKER'S COMPENSATION	818	626	821	821	1,281	460
52030	UNEMPLOYMENT INSURANCE-VEC	119	215	119	119	132	13
52035	DISABILITY INSURANCE	1,396	102	1,544	1,544	1,152	(392)
53569	OTHER PURCHASED SERVICES	40,000	93,991	74,000	74,000	84,400	10,400
53569 ESSR2	OTHER PURCHASED SERVICES	20,340	20,340	-	-	-	-
53620	MAINTENANCE SERVICE CONTRACTS	154,975	80,390	225,500	174,794	225,500	50,706
55210	TRAVEL AND TRAINING	3,000	50	3,000	3,000	3,000	-
56008	TECHNOLOGY VEHICLE FUEL	1,500	3,233	1,500	1,500	3,000	1,500
56040 ESSR2	TECHNOLOGY-SOFTWARE & ON-LINE	51,375	-	-	-	-	-
Total Org: 97309095		$712,829	$683,200	$776,891	$726,185	$859,805	$133,620

FUND: 900 - EDUCATION FUND

97609095	**TECH OPER & MAINT-CO**	**FY2022 REVISED BUDGET**	**FY2022 ACTUAL EXPENDITURES**	**FY2023 ORIGINAL BUDGET**	**FY2023 REVISED BUDGET**	**FY2024 COUNCIL ADOPTED**	**FY2024 - FY2023 REVISED**
53620 ESSR3	MAINTENANCE SERVICE CONTRACTS	32,311	32,311	-	-	-	-
55003	DATA LINES/NETWORKING COMM.	-	6,000	30,000	30,000	120,563	90,563
55003 ECF00	DATA LINES/NETWORKING COMM.	272,088	-	-	107,900	-	(107,900)
56016	COMPUTER/TECHNOLOGY SUPPLIES	50,000	25,357	50,000	133,858	50,000	(83,858)
56017	PROJECTOR LAMP REPLACEMENT	18,761	1,716	17,000	8,906	17,000	8,094
58220 ERATE	ADDITIONAL-TECH-INFRASTRUCTURE	30,000	9,116	-	-	-	-
Total Org: 97609095		$403,160	$74,499	$97,000	$280,663	$187,563	($93,100)

FUND: 900 - EDUCATION FUND

98909095	FUND TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59391	TRANSFER TO TEXTBOOK FUND	107,290	107,290	137,852	137,852	135,227	(2,625)
59394	TRANSFER TO SCHOOL CIP FUND	100,000	100,000	100,000	3,700,000	150,000	(3,550,000)
Total Org: 98909095		$207,290	$207,290	$237,852	$3,837,852	$285,227	($3,552,625)

FUND: 900 - EDUCATION FUND

98909095 FUND TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Total Fund: 900	**$41,228,253**	**$36,834,966**	**$37,910,838**	**$46,434,841**	**$40,360,196**	**($6,074,645)**

FUND: 910 - TEXTBOOK FUND

B1101181	TEXTBOOKS-ELEM-BW	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	13,438	20,000	20,000	20,000	-
Total Org: B1101181		$15,000	$13,438	$20,000	$20,000	$20,000	$-

FUND: 910 - TEXTBOOK FUND

B1101182	TEXTBOOKS-ELEM-MCSWAIN	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	1,501	20,000	20,000	20,000	-
Total Org: B1101182		$15,000	$1,501	$20,000	$20,000	$20,000	$-

FUND: 910 - TEXTBOOK FUND

B1101183	TEXTBOOKS-ELEM-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	5,467	20,000	20,000	20,000	-
Total Org: B1101183		$15,000	$5,467	$20,000	$20,000	$20,000	$-

FUND: 910 - TEXTBOOK FUND

B1102187	TEXTBOOKS-MIDDLE-SHELBURNE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	14,991	20,000	20,000	20,000	-
Total Org: B1102187		$15,000	$14,991	$20,000	$20,000	$20,000	$-

FUND: 910 - TEXTBOOK FUND

B1103188	TEXTBOOKS-SECONDARY-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	2,304	20,000	20,000	20,000	-
Total Org: B1103188		$15,000	$2,304	$20,000	$20,000	$20,000	$-

FUND: 910 - TEXTBOOK FUND

B1109195	TEXTBOOKS-DISTRICT-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56020	TEXTBOOKS-MAINTENANCE	30,000	-	30,000	30,000	30,000	-
56021	TEXTBOOKS-ADOPTIONS	171,735	203,803	211,104	214,042	890,000	675,958
Total Org: B1109195		$201,735	$203,803	$241,104	$244,042	$920,000	$675,958

FUND: 910 - TEXTBOOK FUND

B1109195 TEXTBOOKS-DISTRICT-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Total Fund: 910	**$276,735**	**$241,504**	**$341,104**	**$344,042**	**$1,020,000**	**$675,958**

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109991	CLASSROOM-NONLEA-DETENTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	435,379	439,564	465,939	465,939	414,020	(51,919)
51120 SVJDC	TEACHER SALARIES	201,569	214,900	227,794	227,794	-	(227,794)
51120 T1D00	TEACHER SALARIES	3,184	71,193	70,411	88,411	74,636	(13,775)
51130 T1D00	OTHER PROFESSIONAL SALARIES	81,392	4,947	15,750	15,750	16,695	945
51141	TECHNOLOGY SUPPORT SALARIES	10,832	10,936	15,900	15,900	12,114	(3,786)
51151 SVJDC	INSTRUCTIONAL ASSISTANT SALARY	78,327	79,080	83,825	83,825	-	(83,825)
51182 SVJDC	OVERTIME PAY	-	90	-	-	-	-
51520	SUBSTITUTE SALARIES	10,400	9,518	10,600	10,600	6,885	(3,715)
51520 SVJDC	SUBSTITUTE SALARIES	5,000	2,093	5,000	5,000	-	(5,000)
51520 T1D00	SUBSTITUTE SALARIES	-	405	-	-	-	-
51630	SICK LEAVE PAY-OFF	-	4,326	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,979	6,036	6,399	6,399	5,738	(661)
52001 SVJDC	GROUP LIFE INSURANCE-VRS	3,818	3,939	4,243	4,243	-	(4,243)
52001 T1D00	GROUP LIFE INSURANCE-VRS	1,091	890	1,157	1,157	1,224	67
52005	HEALTH INSURANCE	60,459	57,411	68,808	68,808	50,576	(18,232)
52005 SVJDC	HEALTH INSURANCE	46,042	40,601	44,858	44,858	-	(44,858)
52005 T1D00	HEALTH INSURANCE	17,148	16,285	19,516	19,516	20,980	1,464
52006 SVJDC	HSA CONTRIBUTION	1,411	867	-	-	-	-
52010	SOCIAL SECURITY-FICA	34,931	34,269	37,342	37,342	32,599	(4,743)
52010 SVJDC	SOCIAL SECURITY-FICA	21,794	22,162	24,221	24,221	-	(24,221)
52010 T1D00	SOCIAL SECURITY-FICA	6,226	5,356	6,602	6,602	6,987	385
52020	RETIREMENT-VRS	74,160	64,252	79,366	79,366	70,977	(8,389)
52020 SVJDC	RETIREMENT-VRS	47,350	25,527	52,622	52,622	-	(52,622)
52020 T1D00	RETIREMENT-VRS	13,528	11,040	14,345	14,345	15,179	834

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109991	CLASSROOM-NONLEA-DETENTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
52021	VRS HYBRID RETIRE	-	10,621	-	-	-	-
52021 SVJDC	VRS HYBRID RETIRE	-	23,332	-	-	-	-
52023	HEALTH INS CREDIT-VRS	5,347	5,451	5,778	5,778	5,183	(595)
52023 SVJDC	HEALTH INS CREDIT-VRS	3,415	3,557	5,242	5,242	-	(5,242)
52023 T1D00	HEALTH INS CREDIT-VRS	975	804	1,044	1,044	1,105	61
52025	WORKER'S COMPENSATION	1,768	796	1,910	1,910	779	(1,131)
52025 SVJDC	WORKER'S COMPENSATION	1,129	503	1,266	1,266	-	(1,266)
52025 T1D00	WORKER'S COMPENSATION	322	130	345	345	167	(178)
52030	UNEMPLOYMENT INSURANCE-VEC	225	221	-	-	62	62
52030 GED	UNEMPLOYMENT INSURANCE-VEC	-	-	225	225	-	(225)
52030 SVJDC	UNEMPLOYMENT INSURANCE-VEC	225	218	225	225	-	(225)
52030 T1D00	UNEMPLOYMENT INSURANCE-VEC	50	36	50	50	26	(24)
52035	DISABILITY INSURANCE	2,077	200	2,244	2,244	323	(1,921)
52035 SVJDC	DISABILITY INSURANCE	1,303	439	1,465	1,465	-	(1,465)
52035 T1D00	DISABILITY INSURANCE	379	-	406	406	285	(121)
53569	OTHER PURCHASED SERVICES	5,000	3,264	5,000	9,077	1,125	(7,952)
53569 T1D00	OTHER PURCHASED SERVICES	-	84	-	-	-	-
55003	DATA LINES/NETWORKING COMM.	65,000	19,008	45,000	45,000	3,240	(41,760)
55210	TRAVEL AND TRAINING	-	475	-	-	-	-
55210 T1D00	TRAVEL AND TRAINING	-	-	-	9,600	-	(9,600)
55497	RENTAL OF EQUIPMENT	6,000	2,353	6,000	6,000	4,300	(1,700)
56013	EDUCATIONAL SUPPLIES	35,000	42,859	25,000	25,000	36,110	11,110
56013 T1D00	EDUCATIONAL SUPPLIES	11,550	10,514	-	5,000	-	(5,000)
56013 T1D01	EDUCATIONAL SUPPLIES	-	-	10,000	10,000	-	(10,000)
56020	TEXTBOOKS-MAINTENANCE	5,164	-	5,000	5,000	1,250	(3,750)

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109991	CLASSROOM-NONLEA-DETENTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
58107	REPLACE-COMPUTERS/TECHNOLOGY	10,000	-	10,000	10,000	3,730	(6,270)
58207 T1D00	ADDITIONAL-COMPUTERS/TECHNOLOG	24,969	26,530	-	-	-	-
Total Org: S1109991		$1,339,918	$1,277,080	$1,380,898	$1,417,575	$786,293	($631,282)

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109993	CLASSROOM-NONLEA-CCCA	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51120	TEACHER SALARIES	783,156	782,345	837,375	833,298	805,629	(27,669)
51151	INSTRUCTIONAL ASSISTANT SALARY	25,138	25,380	26,903	26,903	29,681	2,778
51520	SUBSTITUTE SALARIES	-	-	-	-	2,000	2,000
51632	ST DI CLAIM PAYMENTS	-	954	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	10,832	10,924	11,581	11,581	11,231	(350)
52005	HEALTH INSURANCE	161,211	121,987	141,832	141,832	112,311	(29,521)
52006	HSA CONTRIBUTION	-	515	-	-	-	-
52010	SOCIAL SECURITY-FICA	61,835	59,571	66,117	66,117	63,901	(2,216)
52020	RETIREMENT-VRS	134,338	117,722	143,643	143,643	139,313	(4,330)
52021	VRS HYBRID RETIRE	-	17,790	-	-	-	-
52023	HEALTH INS CREDIT-VRS	9,781	9,866	10,458	10,458	10,143	(315)
52025	WORKER'S COMPENSATION	3,230	1,383	3,457	3,457	1,425	(2,032)
52030	UNEMPLOYMENT INSURANCE-VEC	400	369	400	400	115	(285)
52035	DISABILITY INSURANCE	3,799	334	4,024	4,024	238	(3,786)
52820	TUITION ASSISTANCE	-	-	-	-	3,500	3,500
53569	OTHER PURCHASED SERVICES	35,181	446	10,000	10,000	10,000	-
53570 T6BCC	PURCHASED SERVICES-GRANTS	-	2,025	-	-	-	-
54097	TECHNOLOGY SUPPORT	1,000	-	1,000	1,000	1,000	-
55001	TELEPHONE	-	1,800	-	-	-	-
55003	DATA LINES/NETWORKING COMM.	20,000	5,400	10,000	10,000	7,200	(2,800)
55497	RENTAL OF EQUIPMENT	4,500	2,581	3,500	3,500	3,500	-
55670	OTHER EXPENSES	-	-	-	-	3,000	3,000
56002	FOOD & FOOD SERVICE SUPPLIES	-	14	-	-	-	-
56013	EDUCATIONAL SUPPLIES	15,000	62,339	18,000	18,000	12,000	(6,000)
56020	TEXTBOOKS-MAINTENANCE	500	-	500	500	250	(250)

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109993	CLASSROOM-NONLEA-CCCA	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56210 T6BCC	EDUCATIONAL SUPPLIES-TITLE VIB	40,767	16,906	13,000	13,000	-	(13,000)
58107	REPLACE-COMPUTERS/TECHNOLOGY	30,270	-	9,100	9,100	2,700	(6,400)
58107 CCSTM	REPLACE-COMPUTERS/TECHNOLOGY	2,500	-	2,500	2,500	-	(2,500)
Total Org: S1109993		$1,343,438	$1,240,652	$1,313,390	$1,309,313	$1,219,137	($90,176)

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1319991	IMPROVE INSTR-NONLEA-DETENTION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51126	PRINCIPAL SALARIES/WAGES	106,812	107,839	114,309	114,309	119,452	5,143
51150	CLERICAL SALARIES/WAGES	35,792	33,672	38,304	38,304	41,029	2,725
51182	OVERTIME PAY	-	331	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,911	1,886	2,045	2,045	2,361	316
52005	HEALTH INSURANCE	29,574	23,693	28,277	28,277	25,100	(3,177)
52010	SOCIAL SECURITY-FICA	10,909	10,199	11,675	11,675	12,969	1,294
52020	RETIREMENT-VRS	23,701	17,923	25,364	25,364	27,287	1,923
52021	VRS HYBRID RETIRE	-	5,460	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,726	1,702	1,847	1,847	2,148	301
52025	WORKER'S COMPENSATION	570	242	610	610	289	(321)
52030	UNEMPLOYMENT INSURANCE-VEC	50	53	50	50	26	(24)
52035	DISABILITY INSURANCE	664	103	717	717	262	(455)
52820	TUITION ASSISTANCE	500	500	500	500	500	-
55210	TRAVEL AND TRAINING	3,000	283	3,000	3,000	-	(3,000)
55670	OTHER EXPENSES	8,385	3,111	8,385	8,385	11,710	3,325
Total Org: S1319991		$223,594	$206,996	$235,083	$235,083	$243,133	$8,050

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1319993	IMPROVE INSTR-NONLEA-CCCA	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51126	PRINCIPAL SALARIES/WAGES	84,318	85,129	88,583	88,583	94,298	5,715
51150	CLERICAL SALARIES/WAGES	90,759	84,351	90,237	90,237	92,383	2,146
51182	OVERTIME PAY	-	66	-	-	-	-
51630	SICK LEAVE PAY-OFF	-	203	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,346	2,267	2,396	2,396	2,503	107
52005	HEALTH INSURANCE	20,601	25,799	22,197	22,197	23,641	1,444
52010	SOCIAL SECURITY-FICA	13,393	12,818	13,680	13,680	14,281	601
52020	RETIREMENT-VRS	29,098	25,466	29,720	29,720	31,049	1,329
52021	VRS HYBRID RETIRE	-	2,651	-	-	-	-
52023	HEALTH INS CREDIT-VRS	2,118	2,046	2,164	2,164	2,260	96
52025	WORKER'S COMPENSATION	700	292	715	715	318	(397)
52030	UNEMPLOYMENT INSURANCE-VEC	75	88	75	75	18	(57)
52035	DISABILITY INSURANCE	-	50	-	-	42	42
52820	TUITION ASSISTANCE	2,500	-	2,500	2,500	2,500	-
55210	TRAVEL AND TRAINING	3,000	833	3,000	3,000	4,400	1,400
55670	OTHER EXPENSES	7,806	3,306	7,806	7,806	1,390	(6,416)
Total Org: S1319993		$256,714	$245,366	$263,073	$263,073	$269,083	$6,010

FUND: 920 - STATE OPERATED PROGRAMS FUND

S8909991	FUND TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59390	TRANSFER TO EDUCATION FUND	29,961	29,837	32,037	32,037	29,331	(2,706)
59390 SVJDC	TRANSFER TO EDUCATION FUND	13,995	14,808	15,581	15,581	-	(15,581)
Total Org: S8909991		$43,956	$44,645	$47,618	$47,618	$29,331	($18,287)

FUND: 920 - STATE OPERATED PROGRAMS FUND

S8909993	FUND TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
59390	TRANSFER TO EDUCATION FUND	49,169	48,754	52,155	52,155	51,100	(1,055)
Total Org: S8909993		$49,169	$48,754	$52,155	$52,155	$51,100	($1,055)

FUND: 920 - STATE OPERATED PROGRAMS FUND

S8909993 FUND TRANSFERS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Total Fund: 920	$3,256,789	$3,063,492	$3,292,217	$3,324,817	$2,598,076	($726,741)

FUND: 930 - CAFETERIA FUND

H5109000	CAFETERIA NON LOCATION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51161 SFSP	CAFE MANAGER SALARIES	8,000	2,389	8,000	8,000	-	(8,000)
51170 NKHVA	OPERATIVE SALARIES	4,645	-	4,675	4,675	-	(4,675)
51193 ESSR2	FOOD SERVICE SALARIES	-	1,830	-	-	-	-
51193 ESSR3	FOOD SERVICE SALARIES	-	34,043	-	-	-	-
51193 SFSP	FOOD SERVICE SALARIES	-	2,974	-	-	-	-
52010 ESSR2	SOCIAL SECURITY-FICA	-	126	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	2,597	-	-	-	-
52010 NKHVA	SOCIAL SECURITY-FICA	355	-	355	355	-	(355)
52010 SFSP	SOCIAL SECURITY-FICA	612	408	612	612	-	(612)
52025 ESSR2	WORKER'S COMPENSATION	-	375	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	-	168	-	-	-	-
52025 SFSP	WORKER'S COMPENSATION	-	89	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	28	-	-	-	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	18	-	-	-	-
52030 SFSP	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
55670 SFSP	OTHER EXPENSES	-	162	-	-	-	-
56002 CATER	FOOD & FOOD SERVICE SUPPLIES	-	416	-	-	-	-
56002 GIANT	FOOD & FOOD SERVICE SUPPLIES	-	97	-	17,571	-	(17,571)
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	25,000	11,895	15,000	15,000	-	(15,000)
56003 CATER	PAPER SUPPLIES - CAFETERIA	-	271	-	-	-	-
56003 MM5K	PAPER SUPPLIES - CAFETERIA	-	-	-	3,489	-	(3,489)
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	56	-	-	-	-

FUND: 930 - CAFETERIA FUND

H5109000	CAFETERIA NON LOCATION	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56014 CATER	OTHER OPERATING SUPPLIES	-	341	-	-	-	-
56014 GIANT	OTHER OPERATING SUPPLIES	-	395	-	-	-	-
56014 KIWA	OTHER OPERATING SUPPLIES	-	-	-	24	-	(24)
56014 NKHVA	OTHER OPERATING SUPPLIES	-	-	-	2,683	-	(2,683)
56014 SFSP	OTHER OPERATING SUPPLIES	-	279	-	-	-	-
56014 SOS	OTHER OPERATING SUPPLIES	-	736	-	-	-	-
56025 MFRAC	FOOD AND SUPPLIES LOCAL	-	527	-	-	-	-
56025 SFSP	FOOD AND SUPPLIES LOCAL	-	46	-	-	-	-
59100	CONTINGENCY-SCHOOLS	-	-	-	1,919	-	(1,919)
Total Org: H5109000		$38,612	$60,267	$28,642	$54,328	$-	($54,328)

FUND: 930 - CAFETERIA FUND

H5109081	FOOD SERVICES-BESSIE WELLER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51161	CAFE MANAGER SALARIES	25,889	26,636	28,234	28,234	29,928	1,694
51182	OVERTIME PAY	1,870	878	-	-	800	800
51193	FOOD SERVICE SALARIES	48,376	42,417	49,106	49,106	53,071	3,965
51194	FOOD SERVICE SALARIES-PRT TIME	-	-	9,639	9,639	2,000	(7,639)
51520	SUBSTITUTE SALARIES	3,000	4,371	3,000	3,000	4,000	1,000
52001	GROUP LIFE INSURANCE-VRS	987	905	1,036	1,036	1,123	87
52005	HEALTH INSURANCE	29,574	37,892	49,126	49,126	44,478	(4,648)
52006	HSA CONTRIBUTION	-	390	-	-	530	530
52010	SOCIAL SECURITY-FICA	6,054	4,957	6,654	6,654	6,870	216
52020	RETIREMENT-VRS	5,282	1,976	12,583	12,583	6,855	(5,728)
52021	VRS HYBRID RETIRE	-	3,036	-	-	-	-
52023	HEALTH INS CREDIT-VRS	776	466	936	936	595	(341)
52025	WORKER'S COMPENSATION	2,498	1,241	1,514	1,514	1,338	(176)
52030	UNEMPLOYMENT INSURANCE-VEC	125	127	100	100	132	32
52035	DISABILITY INSURANCE	476	127	261	261	261	-
53604	REPAIR & MAINTENANCE SERVICES	3,550	3,520	2,000	3,690	2,500	(1,190)
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	350	-	-	-	-
55002	DUES & SUBSCRIPTIONS	250	12	250	250	200	(50)
55210	TRAVEL AND TRAINING	250	97	250	250	200	(50)
55670	OTHER EXPENSES	500	1,264	500	500	500	-
56001	OFFICE SUPPLIES	250	-	250	250	150	(100)
56002	FOOD & FOOD SERVICE SUPPLIES	111,780	107,571	122,278	122,278	135,000	12,722
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	19,244	2,899	2,899	14,433	11,534
56003	PAPER SUPPLIES - CAFETERIA	5,522	8,895	5,000	5,000	10,000	5,000

FUND: 930 - CAFETERIA FUND

H5109081	FOOD SERVICES-BESSIE WELLER	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56014	OTHER OPERATING SUPPLIES	5,000	12,277	5,000	5,000	7,500	2,500
56014 SOSB	OTHER OPERATING SUPPLIES-SOS	-	-	-	200	-	(200)
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	367	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	1,719	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	36,384	35,433	-	-	-	-
Total Org: H5109081		$290,392	$316,170	$302,616	$304,506	$324,463	$19,957

FUND: 930 - CAFETERIA FUND

H5109082	FOOD SERVICES-MCSWAIN	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51161	CAFE MANAGER SALARIES	30,911	31,803	33,711	33,711	36,804	3,093
51182	OVERTIME PAY	1,500	8	-	-	600	600
51193	FOOD SERVICE SALARIES	39,781	49,086	52,119	52,119	56,265	4,146
51194	FOOD SERVICE SALARIES-PRT TIME	-	1,158	-	-	8,500	8,500
51520	SUBSTITUTE SALARIES	3,000	5,397	3,000	3,000	4,000	1,000
52001	GROUP LIFE INSURANCE-VRS	1,033	1,082	1,150	1,150	1,255	105
52005	HEALTH INSURANCE	7,000	10,078	29,765	29,765	21,528	(8,237)
52010	SOCIAL SECURITY-FICA	5,752	6,619	6,566	6,566	8,122	1,556
52020	RETIREMENT-VRS	5,155	1,408	14,265	14,265	7,662	(6,603)
52021	VRS HYBRID RETIRE	-	4,581	-	-	-	-
52023	HEALTH INS CREDIT-VRS	750	557	1,039	1,039	665	(374)
52025	WORKER'S COMPENSATION	2,100	1,412	1,700	1,700	1,495	(205)
52030	UNEMPLOYMENT INSURANCE-VEC	100	130	100	100	132	32
52035	DISABILITY INSURANCE	465	192	257	257	292	35
53561	STAFF DEVELOPMENT SERVICES	300	-	300	300	300	-
53604	REPAIR & MAINTENANCE SERVICES	2,000	-	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	350	-	-	-	-
55002	DUES & SUBSCRIPTIONS	350	-	350	350	350	-
55210	TRAVEL AND TRAINING	250	128	250	250	250	-
55670	OTHER EXPENSES	500	1,603	500	500	500	-
56001	OFFICE SUPPLIES	200	-	200	200	200	-
56002	FOOD & FOOD SERVICE SUPPLIES	82,500	123,513	142,175	142,175	165,000	22,825
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	33,201	5,129	5,129	24,901	19,772
56003	PAPER SUPPLIES - CAFETERIA	5,000	12,388	5,000	5,000	12,500	7,500
56014	OTHER OPERATING SUPPLIES	2,500	16,936	2,500	2,500	5,000	2,500

FUND: 930 - CAFETERIA FUND

H5109082	FOOD SERVICES-MCSWAIN	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	480	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	1,688	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	22,243	46,392	-	-	-	-
Total Org: H5109082		$215,390	$350,189	$304,076	$304,076	$360,322	$56,246

FUND: 930 - CAFETERIA FUND

H5109083	FOOD SERVICES-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51161	CAFE MANAGER SALARIES	24,402	24,430	26,611	26,611	28,208	1,597
51182	OVERTIME PAY	2,000	335	-	-	900	900
51193	FOOD SERVICE SALARIES	52,338	36,868	30,149	30,149	33,930	3,781
51194	FOOD SERVICE SALARIES-PRT TIME	-	8,353	19,278	19,278	5,000	(14,278)
51520	SUBSTITUTE SALARIES	3,000	3,179	3,000	3,000	4,000	1,000
52001	GROUP LIFE INSURANCE-VRS	1,033	715	761	761	845	84
52005	HEALTH INSURANCE	6,998	13,288	15,921	15,921	16,620	699
52006	HSA CONTRIBUTION	-	-	-	-	850	850
52010	SOCIAL SECURITY-FICA	6,292	5,352	4,342	4,342	5,511	1,169
52020	RETIREMENT-VRS	5,528	1,863	9,433	9,433	5,156	(4,277)
52021	VRS HYBRID RETIRE	-	2,099	-	-	-	-
52023	HEALTH INS CREDIT-VRS	812	368	687	687	448	(239)
52025	WORKER'S COMPENSATION	1,545	1,339	1,127	1,127	1,006	(121)
52030	UNEMPLOYMENT INSURANCE-VEC	100	163	75	75	132	57
52035	DISABILITY INSURANCE	498	88	170	170	197	27
53561	STAFF DEVELOPMENT SERVICES	245	-	-	-	-	-
53604	REPAIR & MAINTENANCE SERVICES	2,000	-	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	350	-	-	-	-
55002	DUES & SUBSCRIPTIONS	350	-	350	350	350	-
55210	TRAVEL AND TRAINING	250	71	250	250	250	-
55670	OTHER EXPENSES	500	1,205	500	500	500	-
56001	OFFICE SUPPLIES	200	39	200	200	200	-
56002	FOOD & FOOD SERVICE SUPPLIES	106,731	97,200	99,852	102,744	175,000	72,256
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	31,409	3,525	3,525	23,556	20,031
56003	PAPER SUPPLIES - CAFETERIA	5,000	7,052	5,000	5,348	15,000	9,652

FUND: 930 - CAFETERIA FUND

H5109083	FOOD SERVICES-WARE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56007	REPAIR & MAINTENANCE SUPPLIES	-	357	-	-	-	-
56014	OTHER OPERATING SUPPLIES	3,000	9,812	3,000	3,023	10,000	6,977
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	267	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	1,514	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	21,479	25,788	-	-	-	-
Total Org: H5109083		$246,301	$273,503	$228,231	$231,495	$331,658	$100,163

FUND: 930 - CAFETERIA FUND

H5109084	FOOD SERVICES-DIXON	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51161	CAFE MANAGER SALARIES	16,121	18,590	19,788	19,788	20,975	1,187
51182	OVERTIME PAY	500	282	-	-	200	200
51193	FOOD SERVICE SALARIES	16,396	17,863	18,970	18,970	20,710	1,740
51520	SUBSTITUTE SALARIES	1,000	1,285	1,000	1,000	1,500	500
52001	GROUP LIFE INSURANCE-VRS	501	486	519	519	561	42
52005	HEALTH INSURANCE	24,146	22,929	27,476	27,476	24,876	(2,600)
52010	SOCIAL SECURITY-FICA	2,526	2,523	2,965	2,965	3,319	354
52020	RETIREMENT-VRS	2,679	1,320	6,442	6,442	3,426	(3,016)
52021	VRS HYBRID RETIRE	-	1,370	-	-	-	-
52023	HEALTH INS CREDIT-VRS	393	250	469	469	297	(172)
52025	WORKER'S COMPENSATION	650	605	768	768	669	(99)
52030	UNEMPLOYMENT INSURANCE-VEC	40	63	50	50	53	3
52035	DISABILITY INSURANCE	242	57	116	116	131	15
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	-	(250)
53604	REPAIR & MAINTENANCE SERVICES	1,000	-	1,000	1,000	500	(500)
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	700	-	-	-	-
55002	DUES & SUBSCRIPTIONS	100	-	100	100	100	-
55210	TRAVEL AND TRAINING	-	30	-	-	-	-
55670	OTHER EXPENSES	-	625	-	-	-	-
56001	OFFICE SUPPLIES	100	-	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	29,891	41,197	46,014	46,014	60,000	13,986
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	5,949	1,115	1,115	4,462	3,347
56003	PAPER SUPPLIES - CAFETERIA	1,502	4,224	1,500	1,500	5,000	3,500
56007	REPAIR & MAINTENANCE SUPPLIES	1,000	357	1,000	1,000	1,000	-
56014	OTHER OPERATING SUPPLIES	2,500	3,991	2,500	2,500	4,000	1,500

FUND: 930 - CAFETERIA FUND

H5109084	FOOD SERVICES-DIXON	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	114	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	1,000	1,075	1,000	1,000	2,000	1,000
59498	CENTRAL OFFICE OVERHEAD ALLOC	10,136	11,048	-	-	-	-
Total Org: H5109084		$112,672	$136,934	$133,142	$133,142	$153,879	$20,737

FUND: 930 - CAFETERIA FUND

H5109087	FOOD SERVICES-SHELBURNE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51161	CAFE MANAGER SALARIES	25,038	25,760	33,711	33,711	33,684	(27)
51182	OVERTIME PAY	2,500	290	-	-	500	500
51193	FOOD SERVICE SALARIES	56,556	77,082	80,140	80,140	70,164	(9,976)
51194	FOOD SERVICE SALARIES-PRT TIME	-	-	19,278	19,278	2,000	(17,278)
51520	SUBSTITUTE SALARIES	3,000	3,932	3,000	3,000	4,000	1,000
52001	GROUP LIFE INSURANCE-VRS	1,257	1,380	1,526	1,526	1,398	(128)
52005	HEALTH INSURANCE	30,712	29,908	39,803	39,803	34,368	(5,435)
52010	SOCIAL SECURITY-FICA	6,663	7,750	8,710	8,710	8,442	(268)
52020	RETIREMENT-VRS	6,723	5,347	18,922	18,922	8,536	(10,386)
52021	VRS HYBRID RETIRE	-	2,293	-	-	-	-
52023	HEALTH INS CREDIT-VRS	987	710	1,378	1,378	741	(637)
52025	WORKER'S COMPENSATION	1,632	1,741	2,723	2,723	1,666	(1,057)
52030	UNEMPLOYMENT INSURANCE-VEC	100	190	150	150	132	(18)
52035	DISABILITY INSURANCE	612	96	342	342	326	(16)
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	250	-
53604	REPAIR & MAINTENANCE SERVICES	2,000	-	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	700	-	-	-	-
55002	DUES & SUBSCRIPTIONS	350	-	350	350	350	-
55210	TRAVEL AND TRAINING	-	93	-	-	100	100
55670	OTHER EXPENSES	-	1,168	-	-	1,500	1,500
56001	OFFICE SUPPLIES	100	-	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	141,171	136,819	140,496	140,496	170,000	29,504
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	45,420	6,411	6,411	34,065	27,654
56003	PAPER SUPPLIES - CAFETERIA	10,001	8,419	10,000	10,000	12,000	2,000
56003 CACFP	PAPER SUPPLIES - CAFETERIA	-	249	-	-	187	187

FUND: 930 - CAFETERIA FUND

H5109087	FOOD SERVICES-SHELBURNE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56010	FOOD AND FOOD SUPPLIES-ALA CAR	-	(96)	-	-	-	-
56014	OTHER OPERATING SUPPLIES	2,000	13,884	2,000	2,000	12,500	10,500
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	350	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	2,228	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	40,187	33,798	-	-	-	-
Total Org: H5109087		$333,839	$399,509	$373,290	$373,290	$401,006	$27,716

FUND: 930 - CAFETERIA FUND

H5109088	FOOD SERVICES-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51161	CAFE MANAGER SALARIES	21,050	28,927	27,411	27,411	26,590	(821)
51182	OVERTIME PAY	2,500	448	-	-	500	500
51193	FOOD SERVICE SALARIES	63,383	72,261	70,205	70,205	72,600	2,395
51520	SUBSTITUTE SALARIES	3,000	1,926	3,000	3,000	4,000	1,000
52001	GROUP LIFE INSURANCE-VRS	1,300	1,232	1,308	1,308	1,336	28
52005	HEALTH INSURANCE	27,991	19,932	23,882	23,882	21,528	(2,354)
52010	SOCIAL SECURITY-FICA	6,880	7,599	7,468	7,468	7,932	464
52020	RETIREMENT-VRS	6,957	5,671	16,224	16,224	8,155	(8,069)
52021	VRS HYBRID RETIRE	-	1,152	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,022	634	1,181	1,181	708	(473)
52025	WORKER'S COMPENSATION	1,689	1,668	1,934	1,934	1,591	(343)
52030	UNEMPLOYMENT INSURANCE-VEC	100	168	125	125	132	7
52035	DISABILITY INSURANCE	633	48	725	725	311	(414)
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	250	-
53604	REPAIR & MAINTENANCE SERVICES	2,000	-	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	1,050	-	-	-	-
55002	DUES & SUBSCRIPTIONS	250	12	250	250	250	-
55210	TRAVEL AND TRAINING	-	46	-	-	100	100
55670	OTHER EXPENSES	-	572	-	-	500	500
56001	OFFICE SUPPLIES	100	33	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	162,812	166,136	156,854	156,854	175,000	18,146
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	13,206	2,468	2,468	9,904	7,436
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	-	13,816	-	-	-	-
56003	PAPER SUPPLIES - CAFETERIA	15,442	19,053	13,000	13,000	15,000	2,000
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	257	-	-	-	-

FUND: 930 - CAFETERIA FUND

H5109088	FOOD SERVICES-SHS	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56014	OTHER OPERATING SUPPLIES	5,000	9,211	5,000	5,000	12,500	7,500
56014 SFSP	OTHER OPERATING SUPPLIES	-	89	-	-	-	-
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	171	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	-	3,676	-	-	2,000	2,000
59498	CENTRAL OFFICE OVERHEAD ALLOC	28,423	16,552	-	-	-	-
Total Org: H5109088		$350,782	$385,548	$333,385	$333,385	$362,988	$29,603

FUND: 930 - CAFETERIA FUND

H5109095	FOOD SERVICES-DISTRICT WIDE	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
56014	OTHER OPERATING SUPPLIES	8,209	-	-	-	-	-
Total Org: H5109095		$8,209	$-	$-	$-	$-	$-

FUND: 930 - CAFETERIA FUND

H5209095	SCHOOL FOOD SERVICE-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
51150	CLERICAL SALARIES/WAGES	91,192	98,112	97,593	97,593	153,303	55,710
51182	OVERTIME PAY	-	-	-	-	200	200
51620	SUPPLEMENTAL SALARIES	600	600	600	600	600	-
52001	GROUP LIFE INSURANCE-VRS	1,404	1,315	1,308	1,308	2,057	749
52005	HEALTH INSURANCE	17,148	17,034	19,516	19,516	24,876	5,360
52010	SOCIAL SECURITY-FICA	6,976	7,219	7,466	7,466	11,789	4,323
52020	RETIREMENT-VRS	-	448	16,220	16,220	25,512	9,292
52021	VRS HYBRID RETIRE	14,299	15,301	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,103	1,155	1,181	1,181	1,857	676
52025	WORKER'S COMPENSATION	322	255	293	293	280	(13)
52030	UNEMPLOYMENT INSURANCE-VEC	20	31	25	25	53	28
52035	DISABILITY INSURANCE	684	287	293	293	479	186
53561	STAFF DEVELOPMENT SERVICES	1,500	1,419	1,500	1,500	1,500	-
53569	OTHER PURCHASED SERVICES	3,063	-	-	-	-	-
53611	COMPUTER MAINT. SERVICES	20,000	17,301	20,000	20,000	20,000	-
55002	DUES & SUBSCRIPTIONS	350	1,790	350	350	350	-
55210	TRAVEL AND TRAINING	2,000	883	2,000	2,000	2,000	-
55670	OTHER EXPENSES	500	5,808	500	500	500	-
56001	OFFICE SUPPLIES	1,868	52	1,868	1,868	500	(1,368)
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	(169,011)	-	-	-	-
Total Org: H5209095		$163,029	$-	$170,713	$170,713	$245,856	$75,143
Total Fund: 930		**$1,759,227**	**$1,922,122**	**$1,874,095**	**$1,904,935**	**$2,180,173**	**$275,237**

FUND: 930 - CAFETERIA FUND

H5209095 SCHOOL FOOD SERVICE-CO	FY2022 REVISED BUDGET	FY2022 ACTUAL EXPENDITURES	FY2023 ORIGINAL BUDGET	FY2023 REVISED BUDGET	FY2024 COUNCIL ADOPTED	FY2024 - FY2023 REVISED
Grand Total	**$46,521,003**	**$42,062,085**	**$43,418,254**	**$52,008,635**	**$46,158,445**	**($5,850,190)**