

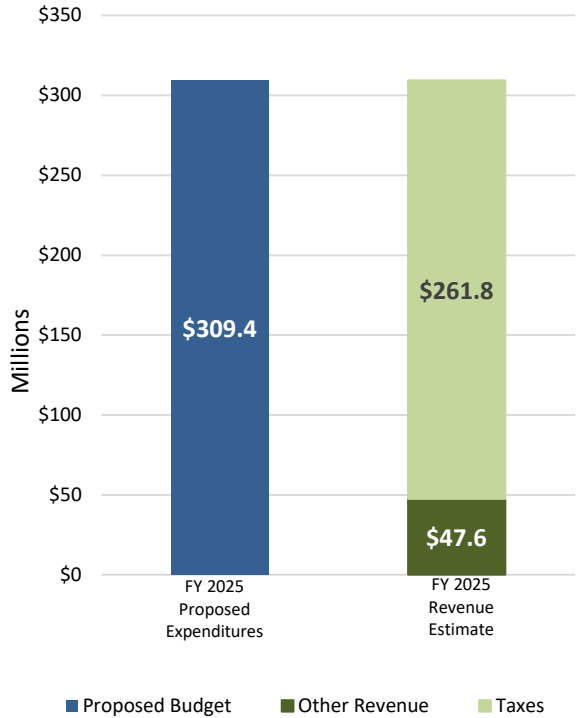


FY 2025 PROPOSED BUDGET

PUBLIC HEARING



General Fund Revenue vs Expenditures

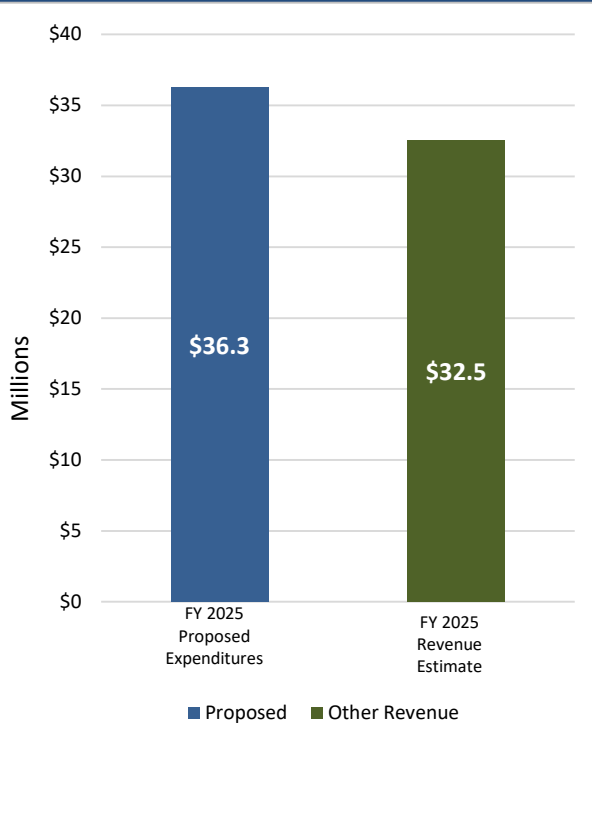


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2021	\$185.1	\$29.0	\$214.1	
FY 2022	\$191.3	\$30.6	\$221.9	3.7%
FY 2023	\$206.5	\$31.8	\$238.3	7.4%
FY 2024	\$234.1	\$35.7	\$269.8	13.2%
FY 2025	\$261.8	\$47.6	\$309.4	14.7%

Fiscal Year	Expenditures	Large One-Time Exp.	Total Expenditures	% Change
FY 2021	\$214.0	----	\$214.0	
FY 2022	\$222.8	\$14.5	\$237.3	10.9%
FY 2023	\$238.5	\$14.6	\$253.1	6.7%
FY 2024	\$269.8	----	\$269.8	6.6%
FY 2025	\$309.4	----	\$309.4	14.7%



Road & Bridge Fund Revenue vs Expenditures

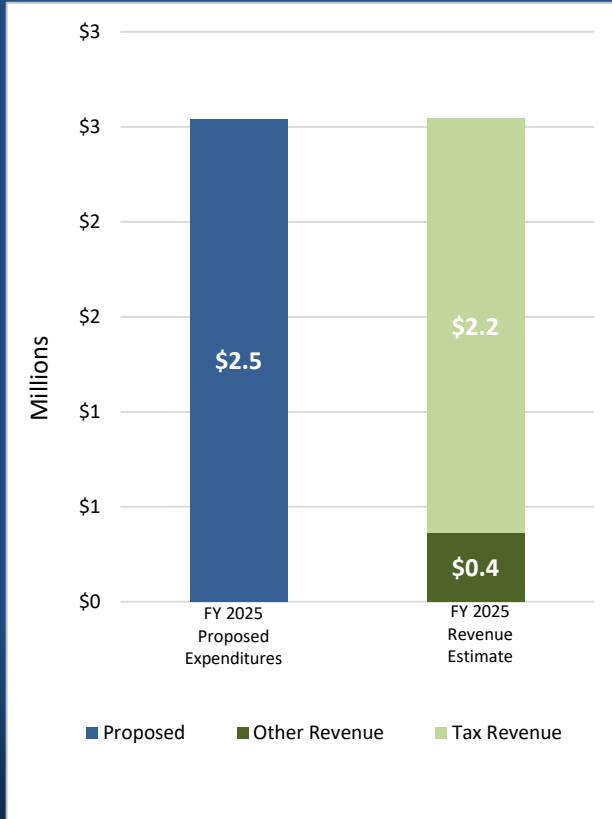


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2021	---	\$22.9	\$22.9	
FY 2022	---	\$23.1	\$23.1	0.6%
FY 2023	---	\$24.5	\$24.5	6.2%
FY 2024	---	\$26.4	\$26.4	7.8%
FY 2025	---	\$32.5	\$32.5	23.0%

Fiscal Year	Expenditures	% Change
FY 2021	\$24.8	
FY 2022	\$24.0	-3.4%
FY 2023	\$26.6	10.9%
FY 2024	\$30.3	13.9%
FY 2025	\$36.3	19.8%



Permanent Improvement Fund Revenue vs Expenditures



Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2021	\$1.4	\$0.1	\$1.5	
FY 2022	\$2.2	\$0.1	\$2.3	52.5%
FY 2023	\$2.0	\$0.1	\$2.1	-7.5%
FY 2024	\$2.4	\$0.2	\$2.6	20.0%
FY 2025	\$2.2	\$0.4	\$2.6	0.0%

Fiscal Year	Expenditures	% Change
FY 2021	\$1.5	
FY 2022	\$2.3	57.7%
FY 2023	\$2.1	-8.3%
FY 2024	\$2.5	21.1%
FY 2025	\$2.5	0.0%



Debt Service Fund Revenue vs Expenditures

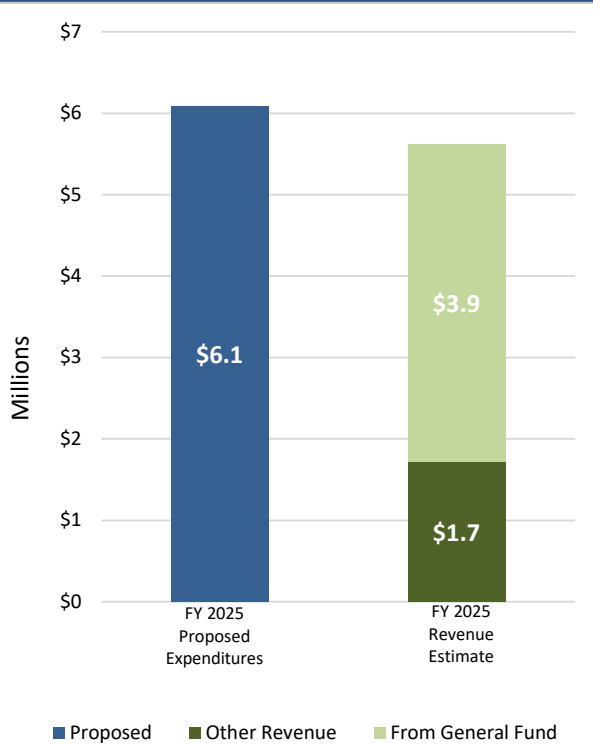


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2021	\$80.5	\$0.3	\$80.8	
FY 2022	\$84.8	\$0.1	\$84.9	5.2%
FY 2023	\$85.3	\$0.1	\$85.4	0.6%
FY 2024	\$92.0	\$0.6	\$92.6	8.4%
FY 2025	\$99.7	\$1.1	\$100.8	8.9%

Fiscal Year	Expenditures	% Change
FY 2021	\$80.4	
FY 2022	\$84.7	5.3%
FY 2023	\$84.7	0.0%
FY 2024	\$92.5	9.2%
FY 2025	\$100.8	9.0%



Healthcare Fund Revenue vs Expenditures



Fiscal Year	Transfer from General Fund	Other Revenue	Total Revenue	% Change
FY 2021	\$2.7	\$1.4	\$4.1	
FY 2022	\$2.0	\$1.4	\$3.4	-17.1%
FY 2023	\$3.3	\$1.4	\$4.7	38.2%
FY 2024	\$3.9	\$1.5	\$5.4	16.3%
FY 2025	\$3.9	\$1.7	\$5.6	3.8%

Fiscal Year	Expenditures	% Change
FY 2021	\$5.8	
FY 2022	\$5.4	-6.2%
FY 2023	\$5.0	-7.9%
FY 2024	\$6.0	19.5%
FY 2025	\$6.1	1.5%



Other Funds Fund Revenue vs Expenditures

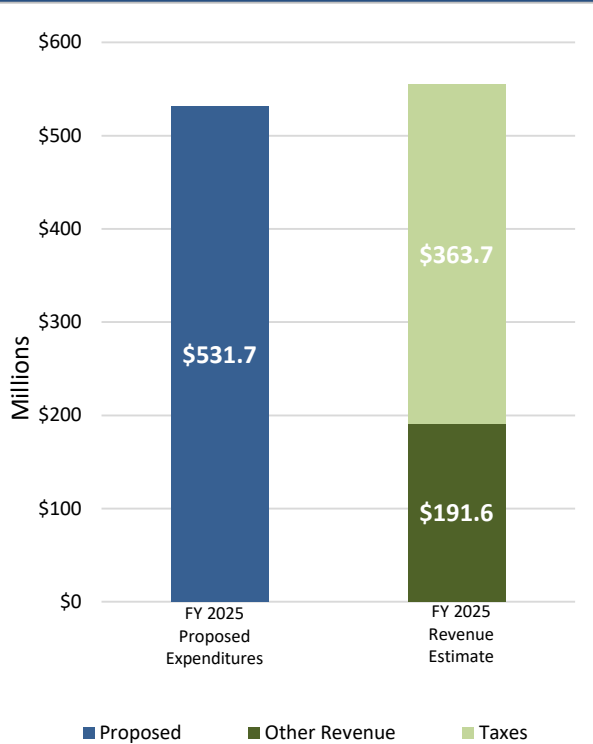


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2021	\$0.0	\$55.3	\$55.3	
FY 2022	\$0.0	\$60.3	\$60.3	9.1%
FY 2023	\$0.0	\$65.7	\$65.7	8.9%
FY 2024	\$0.0	\$81.0	\$81.0	23.3%
FY 2025	\$0.0	\$104.5	\$104.5	29.1%

Fiscal Year	Expenditures	% Change
FY 2021	\$58.0	
FY 2022	\$58.2	0.3%
FY 2023	\$63.2	8.6%
FY 2024	\$69.1	9.3%
FY 2025	\$76.7	10.9%



Total Combined Revenue vs Expenditures

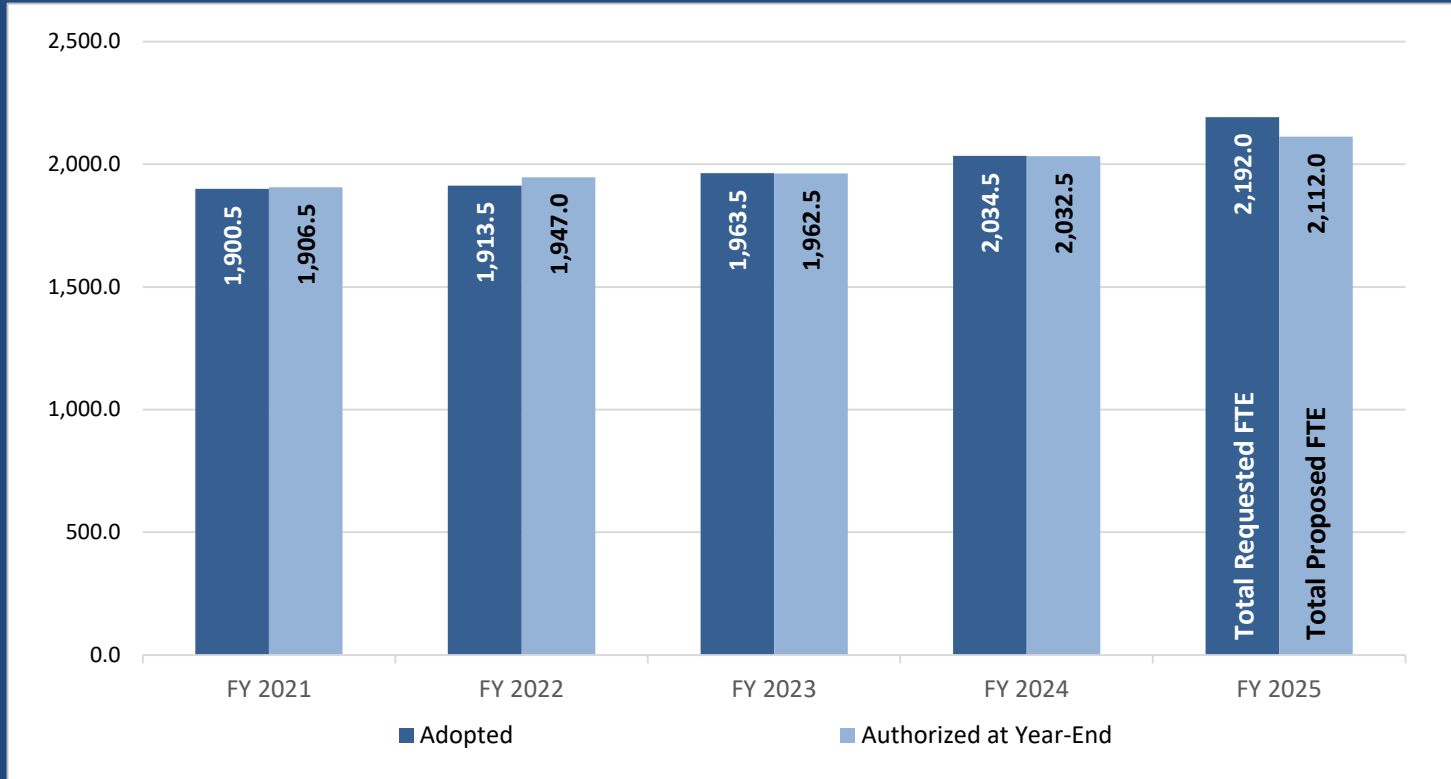


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2021	\$266.9	\$111.6	\$378.5	
FY 2022	\$278.3	\$117.5	\$395.8	4.6%
FY 2023	\$293.9	\$126.9	\$420.8	6.3%
FY 2024	\$328.4	\$149.3	\$477.7	13.5%
FY 2025	\$363.7	\$191.6	\$555.3	16.2%

Fiscal Year	Expenditures	Large One-Time Exp.	Total Expenditures	% Change
FY 2021	\$384.6	----	\$384.6	
FY 2022	\$397.5	\$14.5	\$412.0	7.1%
FY 2023	\$420.2	\$14.6	\$434.8	5.5%
FY 2024	\$470.3	----	\$470.3	8.2%
FY 2025	\$531.7	----	\$531.7	13.1%



Authorized Full-Time Equivalents (FTE)



NEW POSITIONS

General Fund

County Court at Law Clerks

- +1 Functional Analyst

Medical Examiner

- +1 Secretary

District Clerk

- +1 Deputy District Clerk II (QC)
- +2 Deputy District Clerk II (494th)

District Clerk – Passport Office

- +1 Lead Clerk
- +4 Passport Clerks

Justice of the Peace, Pct. 2

- +1 Legal Clerk I

Justice of the Peace, Pct. 4

- +1 Legal Clerk II
- +1 Legal Clerk I

NEW POSITIONS

General Fund

Tax Assessor Collector

- +1 Lead Clerk (contingency)
- +1 Title Specialist II (contingency)
- +3 Title Specialist (contingency)
- +1 Title Specialist II

District Attorney

- +1 Felony Prosecutor – Grand Jury
- +1 Felony Prosecutor (DVU)
- +1 Digital Multimedia Evidence Coordinator

Facilities

- +1 Secretary
- +2 Lead Building Maintenance Tech – Electrician
- +2 Lead Building Maintenance Tech – Plumber
- +1 Maintenance Specialist

NEW POSITIONS

General Fund, Cont.

Sheriff's Office – Jail

- +41 Detention Officers

Constable, Pct. 1

- +1 Deputy Constable

Constable, Pct. 4

- +1 Deputy Constable

Juvenile Probation

- +1 Juvenile Probation Officer ICT

Juvenile Detention

- +1 Training & Quality Assurance Coordinator

Road & Bridge Fund

Road & Bridge

- +1 Training Program Administrator

NEW POSITIONS

County Clerk Records Fund

County Clerk Records

- +1 Business Systems Administrator

District Clerk Records Fund

District Clerk – Records Management

- +1 Records Management Coordinator
- +1 Deputy District Clerk II
- +0.5 Deputy District Clerk I (PT)

NEW POSITIONS

Healthcare Fund

Healthcare Admin.

- +1 Nurse (RN) - STD
- +1 Nurse (RN) – TB

POSITION CHANGES

General Fund

Admin Services - Magistrate

- -1 Legal Clerk I
- +1 Lead Clerk

County Clerk

- -1 Deputy County Clerk I
- +1 Deputy County Clerk II

Justice of the Peace, Pct. 3

- -1 Legal Clerk I
- +1 Legal Clerk II

Probate Contributions Fund

County Courts Probate

- -1 Guardianship Coordinator
- +1 Probate Guardianship Attorney

POSITION CHANGES

Healthcare Fund

Healthcare Admin.

- -1 LVN
- +1 Nurse (RN)
- -1 Health Care Coordinator
- +1 Assistant Director I – Public Health



Next Steps

- Motion to Adopt Elected Officials Salaries

- Motion to Adopt the M&O Tax Rate

- \$0.108387

- Motion to Adopt the Debt Service Tax Rate

- \$0.040956

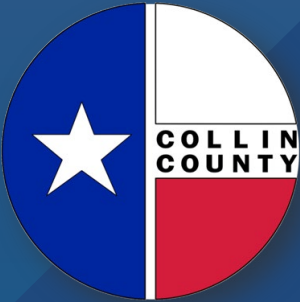
- Motion to Adopt the Total Combined Tax Rate

- \$0.149343 which is effectively an 6.31% increase in the tax rate when compared to the FY 2025 No New Revenue Tax Rate (Record Vote)

- Motion to Adopt the FY 2025 Budget (Record Vote)

- Motion to Adopt the FY 2025 Committed Fund Balance

Fund	FY 2024 Adopted	FY 2025 Proposed	Change	
General Fund	\$0.106420	\$0.107493	\$0.001073	1.0%
Road & Bridge Fund	----	----	----	
Permanent Improvement Fund	<u>\$0.001073</u>	<u>\$0.000894</u>	<u>-\$0.000179</u>	<u>-16.7%</u>
Total M&O	\$0.107493	\$0.108387	\$0.000894	0.8%
Debt Service Fund	<u>\$0.041850</u>	<u>\$0.040956</u>	<u>-\$0.000894</u>	<u>-2.1%</u>
Total Tax Rate	\$0.149343	\$0.149343	\$0.000000	0.0%



FY 2025 PROPOSED BUDGET

TRAILS OF BLUE RIDGE



Trails of Blue Ridge (Special Road District)

Tax Rate was approved by the voters on November 5, 2019.

Approved Tax Rate is \$0.15

FY 2024 remaining expenditure budget to be carried in to FY 2025.

Fiscal Year	Taxes	Other	Total Revenue
FY 2022	\$65,000	----	\$65,000
FY 2023	\$85,058	----	\$85,058
FY 2024	\$98,480	----	\$98,480
FY 2025	\$98,329	\$7,000	\$105,329

Fiscal Year	Expenditures
FY 2021	\$500,000
FY 2022	\$435
FY 2023	\$477
FY 2024	\$606
FY 2025	\$646



Next Steps

- Motion to Adopt FY 2025 Trails of Blue Ridge Budget
- Motion to Adopt Trails of Blue Ridge Tax Rate
 - \$0.15 as approved by voters

