

Campbell County Board of Supervisors

Fiscal Year 2023-2024
Budget Proposal

February 28, 2023

DATE	ACTIVITY
Tuesday, January 3 rd	Budget Public Forum
Tuesday, January 10 th	Joint Meeting with School Board (6:30pm)
<i>Monday, January 23rd</i>	<i>Staff Budget Review Meetings</i>
Tuesday, February 7 th	Regular Board Meeting: Receive CIP
Tuesday, February 21 st	Budget Books Delivered to Board
Tuesday, February 28 th	Budget Work Session
Thursday, March 2 nd	Budget Work Session (tentative) –Permission to Advertise
Sunday, March 12 th	Full Budget Advertisement Runs
Sunday, March 19 th	Second Full Advertisement Runs
Tuesday, March 28 th	Budget Public Hearing
Tuesday, April 4 th	Budget Adoption

Recent Tax Reduction Actions

- Fiscal Year 2020
 - Reduced Personal Property Tax Rate by 5¢
 - Reduced BPOL Tax Rate by 5%
- Fiscal Year 2021
 - Reduced Machinery & Tools Tax by 5¢
 - Reduced Personal Property Tax Rate by 2¢
 - Authorized exemption for Logging Equipment
 - Increased eligibility for Elderly & Disabled Tax Relief
- Fiscal Year 2022
 - Reduced Personal Property Tax Rate by 2¢
- Fiscal Year 2023
 - Reduced Personal Property Tax Rate by 5¢
 - Reduced Personal Property Tax Assessment ratio from 100% to 80%

Impact of Revenue Actions

	BPOL	M&T	Pers. Prop.	Real Estate	Total
FY16 Actual	-	-	-	(374,006)	(374,006)
FY17 Actual	-	-	-	(381,840)	(381,840)
FY18 Actual	-	-	-	(386,142)	(386,142)
FY19 Actual	-	-	-	(391,512)	(391,512)
FY20 Actual	(110,847)	-	(130,197)	(413,734)	(654,778)
FY21 Actual	(119,415)	(99,683)	(242,868)	(416,205)	(878,171)
FY22 Actual	(129,322)	(102,016)	(262,894)	(429,071)	(923,303)
FY23 Budget	(122,500)	(104,219)	(398,812)	(426,923)	(1,052,454)
FY24 Proposed	(125,000)	(103,870)	(1,065,713)	(4,289,736)	(5,584,319)
Total	(607,084)	(409,788)	(2,100,484)	(7,509,169)	(10,626,525)

Important to remember:

- The Meals Tax Referendum was approved in FY20.
- The 2019 Reassessment (FY20 Budget) reflected growth in Real Estate values of 6% countywide.

Current Property Tax Rates

- \$0.52 per \$100 on the assessed Real Estate (including minerals), Public Service Utilities Real Estate, and Manufactured Homes;
- \$4.31 on all Personal Property and Public Service Personal Property with the exception of a levy of \$3.80 for Motor Homes and Campers and Other Non-Motorized Pull Behind Recreational Trailers;
- \$3.20 on vehicles that are for hire and receive an apportioned tax;
- \$3.20 for Machinery and Tools;
- 2% for Transient Occupancy Tax; and
- BPOL Tax as follows:
 - Contractors \$0.15 per \$100 of gross receipts;
 - Retail Sales \$0.19 per \$100 of gross receipts;
 - Personal Service & Repair \$0.33 per \$100 of gross receipts;
 - Professional Service \$0.48 per \$100 of gross receipts; and
 - Wholesale \$0.05 per \$100 of gross purchases

How Do We Compare in our Region?

Locality	Real Estate	Pers. Prop.	Veh. For Hire	M&T	Trans. Occup.	Merch Cap.	B.P.O.L Contractor, Retail, Personal Service, Professional, Wholesale
Campbell	\$.52	\$4.31*	\$3.20	\$3.20	2%	n/a	\$.15, .19, .33, .48, .05
Amherst	\$.61	\$3.45	\$3.45	\$2.00	5%	\$3.95	\$.13, .20, .31, .50, .05
Appomattox	\$.63	\$3.00	\$3.00	\$3.35	2%	\$1.00	n/a
Bedford	\$.50	\$2.35	\$2.35	\$1.20	7%	n/a	n/a
Charlotte	\$.62	\$3.25	\$3.25	\$3.00	n/a	\$3.20	n/a
Halifax	\$.50	\$3.85	\$3.85	\$.26	6.3%	n/a	n/a
Lynchburg	\$1.11	\$3.80	\$3.80	\$3.00	6.5% + \$1/night	n/a	\$.16, .20, .36, .58, .28+\$20
Pittsylvania	\$.62	\$9.00	\$9.00	\$4.50	4%	\$2.75	n/a

* Note: Campbell's effective rate is \$2.16 as only 50% of the value is taxed

What About Counties that are more like us?

County	Population Size	Land Mass (mi ²)	Real Estate Tax Rates	Personal Property Tax Rates
Campbell	55,682	507	\$0.52	\$2.16
Culpeper	53,097	383	\$0.55	\$3.00
Franklin	54,188	712	\$0.61	\$2.41
Henry	50,000	382	\$0.55	\$1.55
Pittsylvania	60,142	978	\$0.62	\$9.00
Washington	54,079	561	\$0.60	\$1.70

What have we done to contain costs?

- Staffing realignment:
 - Eliminated 4 Full-time positions in Real Estate in transition to outsourcing.
 - Eliminated 1 position in Public Works through attrition.
 - Eliminated 1 position in Youth, Adult & Community Services through attrition.
 - Eliminated 1 part-time, clerical position in Public Safety through attrition.
 - Eliminated Part-time position in HR through attrition.
 - Eliminated 1 position in the Commissioner of Revenue's office through attrition.
 - Merged Public Information and Human Resources to streamline operation and recognize efficiencies.
 - Reduced staffing in Community Development by 1.5 FTEs through attrition
 - Reduced staffing IT by 1 FTE
 - Eliminated 1 position in Parks and Recreation
 - Combined Parks and Recreation with Library Services to enhance service/programming efficiency
 - Under-filled Staff Attorney position with Paralegal/Administrative Assistant

Optional Projects

+ ?¢	Pre-Funding Future Landfill Solution \$??????/year	
+ ?¢	Additional Funding for Utility Expansions \$??????/year	
+ ?¢	Additional Funding for School Operating Expenses \$??????/year	
+ 1¢	Additional Funding for Park Facility Improvements \$500,000/year	= Equalized + ??¢
+ 2¢	Additional Capital Funds to Develop Seneca Center for Commerce \$1,000,000/year for 5 years	
+ 3¢	Renovations & Expansion of Brookville High School \$1,500,000/year	
+ 1.5¢	New EMS Crew \$800,000/year	

Equalized
Rate

Optional Projects

+ 1¢	Pre-Funding Future Landfill Solution \$575,000/year	
+ 2¢	Additional Funding for Utility Expansions \$1,150,000/year	
+ 1¢	Additional Funding for School Operating Expenses \$575,000/year	
+ 1¢	Additional Funding for Park Facility Improvements \$575,000/year	= 49.9¢
+ 2¢	Additional Capital Funds to Develop Seneca Center for Commerce \$1,150,000/year for 5 years	
+ 2.5¢	Renovations & Expansion of Brookville High School \$1,437,000/year	
+ 1 ¢	New EMS Crew \$575,000/year	

Equalized
Rate
39.4¢

Tax Rates Proposed

- 6.5¢ Reduction in the Real Estate Rate; taking it from 52¢ per \$100 of valuation to 45.5¢ per \$100 of valuation. This is a revenue reduction of \$3,717,773.
- 20¢ Reduction in the Personal Property Tax Rate. This is a revenue reduction of \$626,880. It is further proposed that the Board again only levy the tax on 80% of the assessed value.
- 5% Reduction in BPOL. This is a revenue reduction of \$125,000.

Revenue Projections

General Fund Revenues

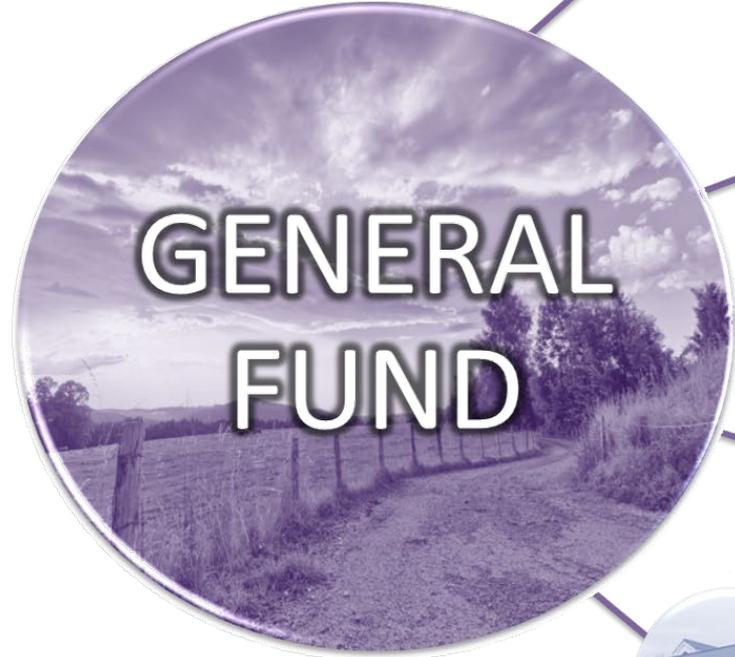
Where They Come From

Local Revenues

- Property Taxes
- Other Local Taxes
- Permits, Fees & Licenses
- Fines & Forfeitures
- Use of Money
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs

State & Federal Revenues

- State Revenues
 - Non-Categorical
 - Shared Expense
 - Welfare/DSS
 - Other-Categorical
- Federal Revenues
 - Categorical (Public Safety)
 - Categorical (Social Services)



General Property Taxes

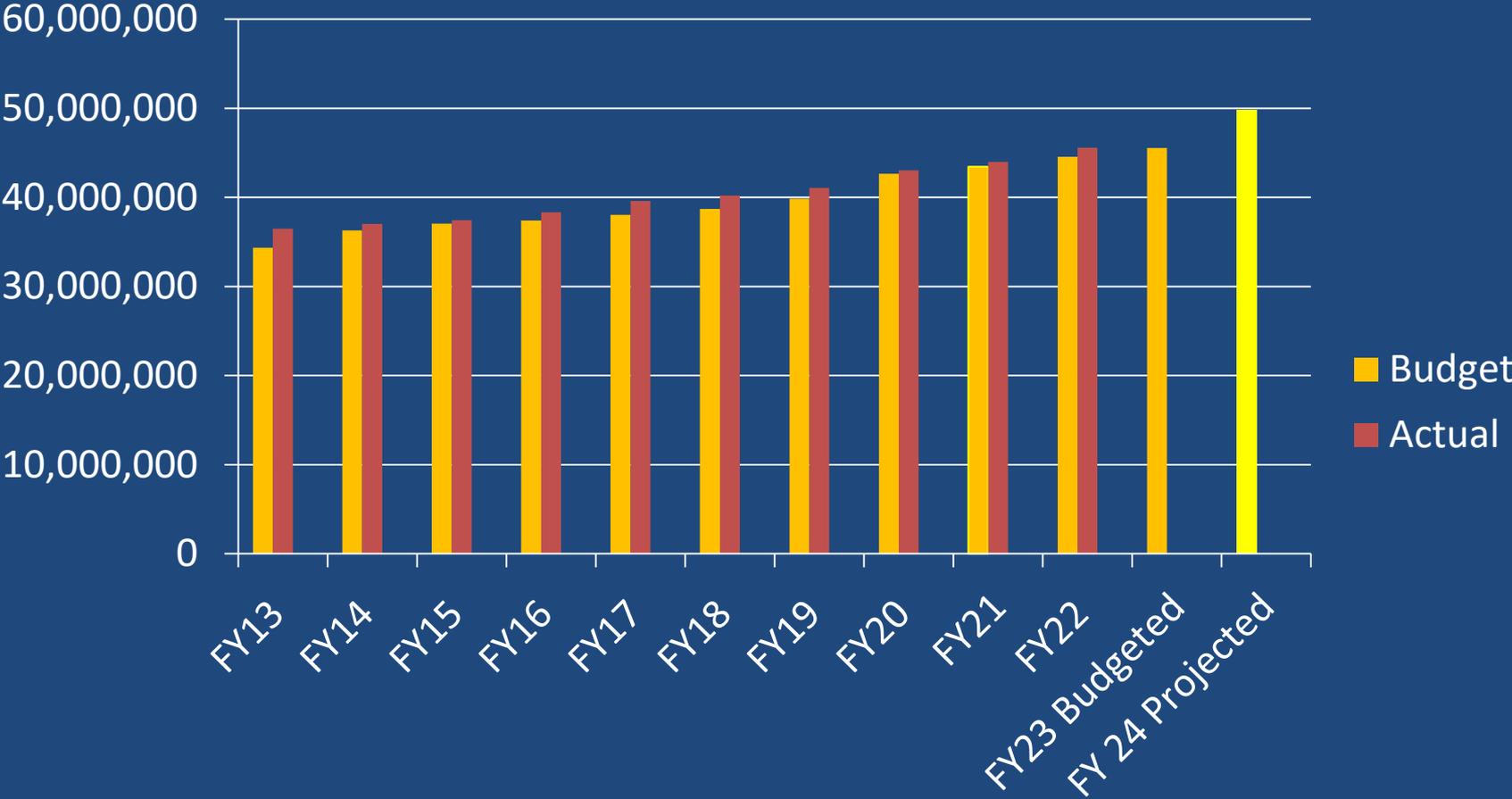
- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned Vehicle for Hire
- Machinery & Tools Tax
- Penalties & Interest
- Debt Setoff/Administrative Fees
- TWID Special Tax District

General Property Taxes

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$45,550,107	\$49,766,694

\$ 4,216,587 Increase

General Property Taxes



Other Local Taxes

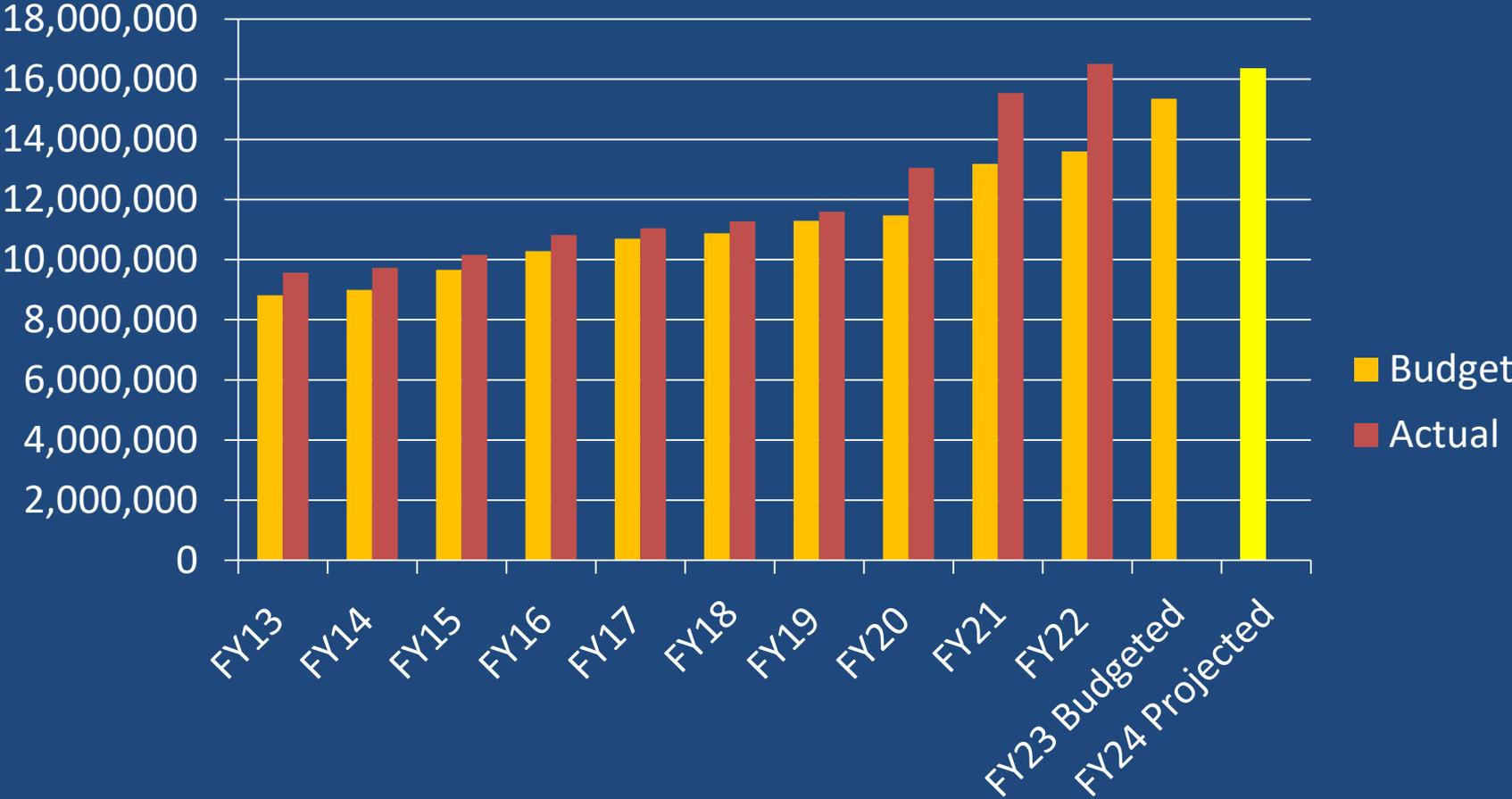
- Local Sales & Use Tax
- Transient Occupancy Tax
- Meals Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants
- Motor Vehicle License Fee

Other Local Taxes

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$15,352,045	\$16,356,685

\$1,004,640 Increase

Other Local Taxes



Charges for Services

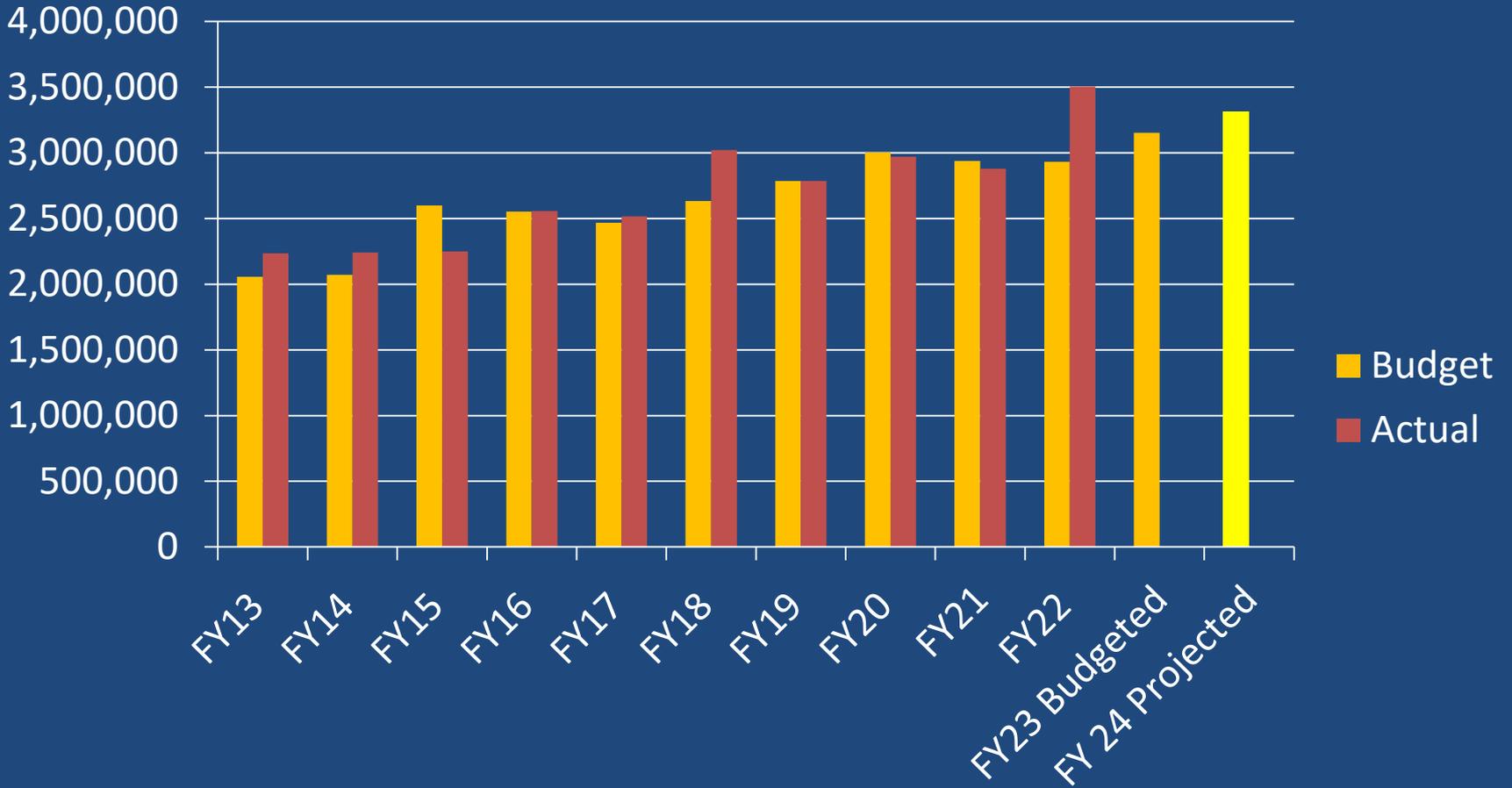
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- Parks & Recreation Fees/Trips & Heritage Festival
- Library – Fines & Fees
- Library Receipts – Copier/fax
- Fees & Delinquents
- Miscellaneous Fees & Charges
- Sale of County Maps/GIS

Charges for Services

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$3,151,808	\$3,316,234

\$164,426 Increase

Charges for Services



Fines & Forfeitures

- County Court Fines & Forfeitures
- Courthouse Maintenance Fee
- Courthouse Security Fee
- Jail Administration Fees
- Parking Fines
- E-Summons

Revenue from Use of Money

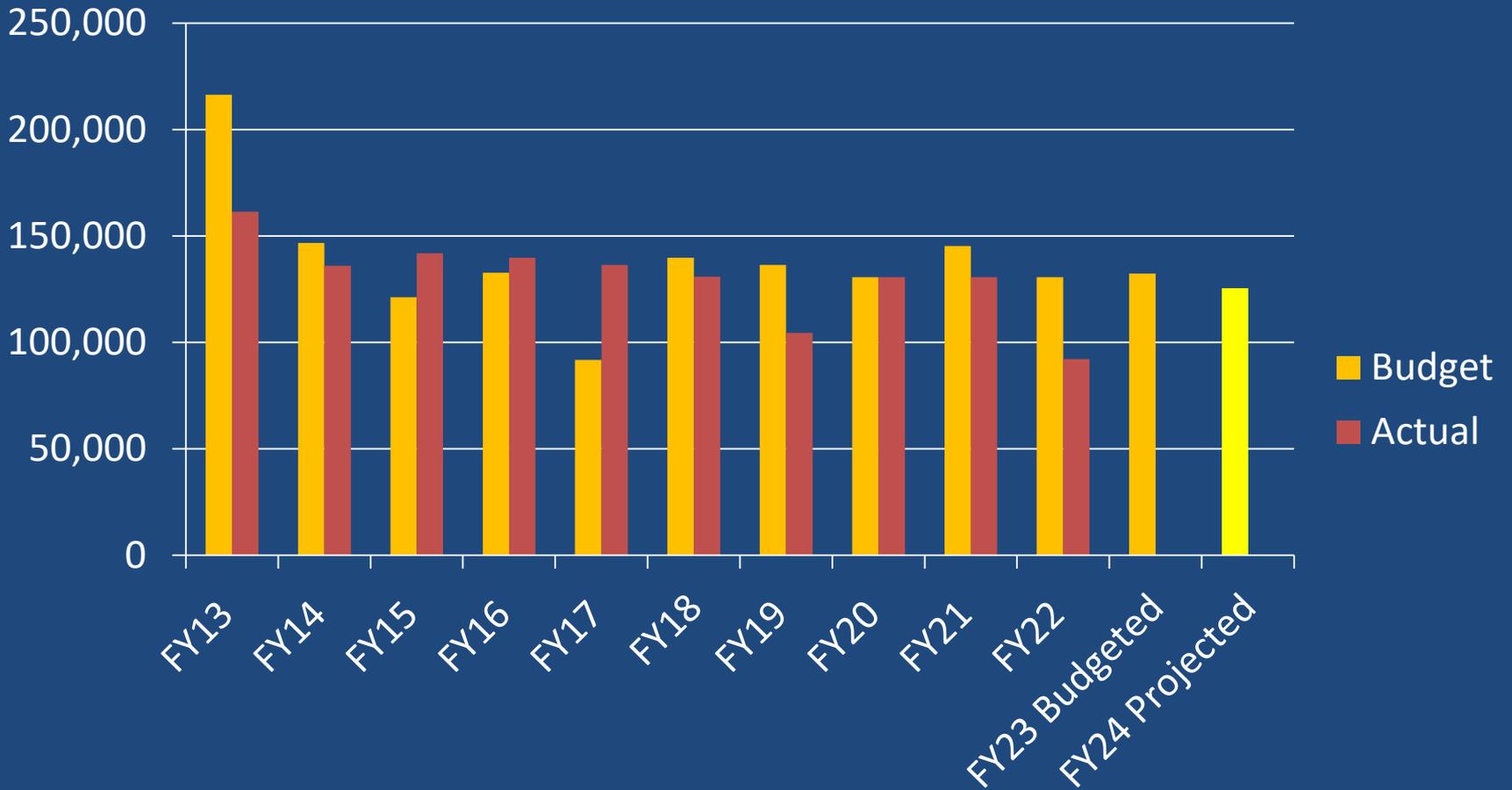
- Interest on Investments
- Rental of General Property

Fines and Forfeitures Use of Money & Property

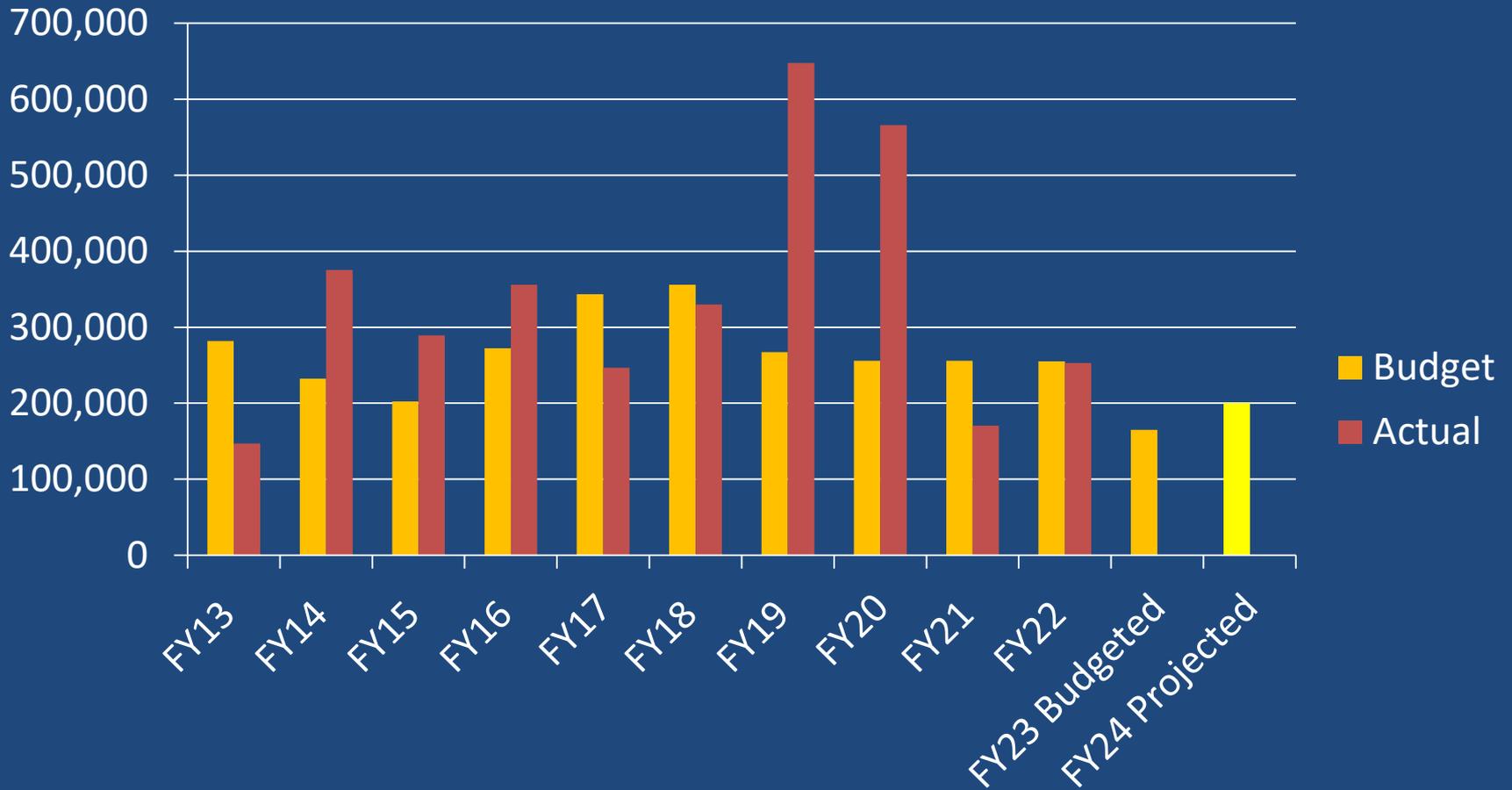
	Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
Fines & Forfeitures	\$132,350	\$125,450
Use of Money	\$165,000	\$200,000
Total	\$297,350	\$325,450

\$28,100 Increase

Fines & Forfeitures



Revenue from Use of Money



Miscellaneous Revenue

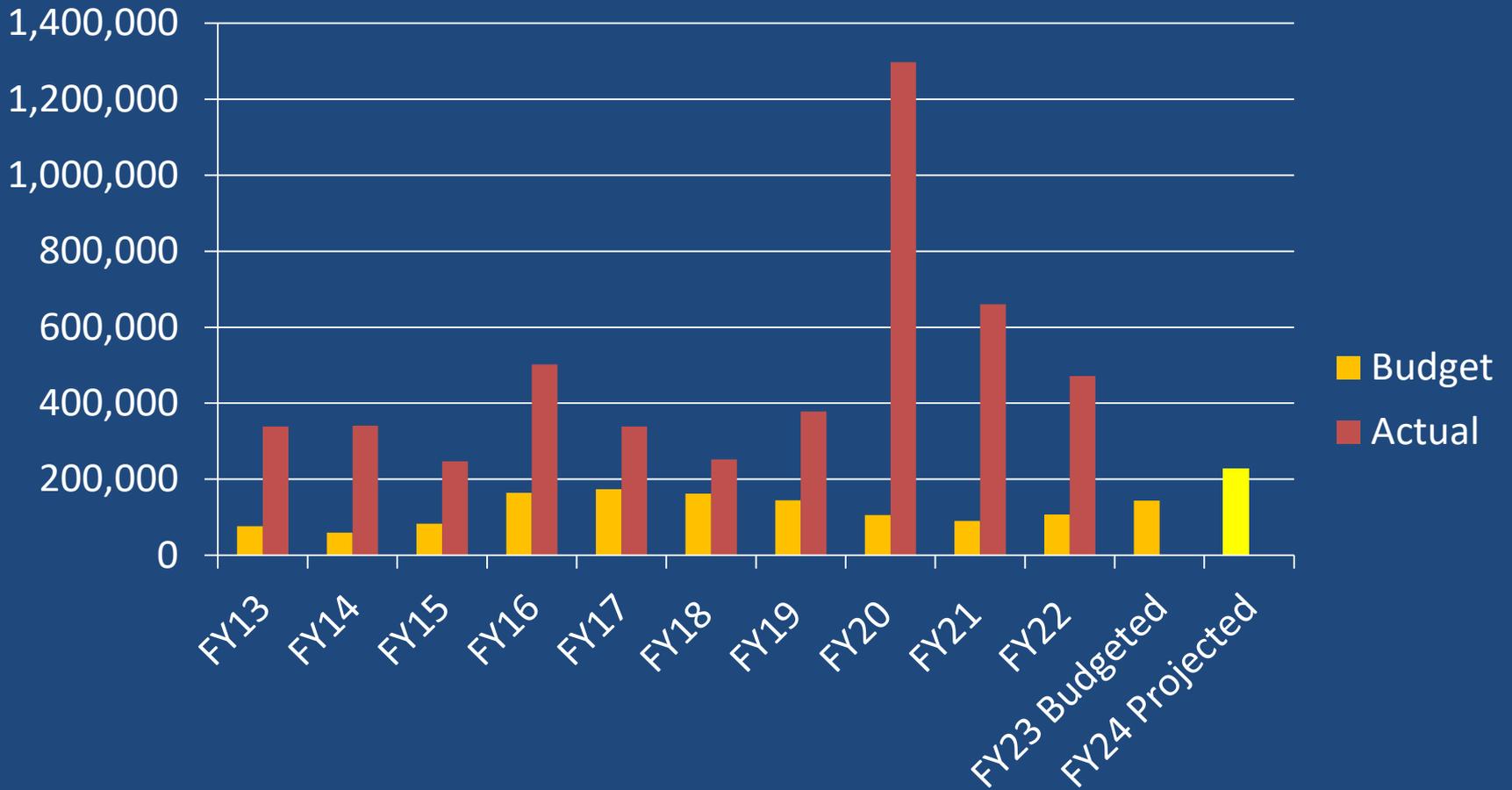
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Insurance Recoveries
- Unclaimed Proceeds from Land Sales
- Fray Family Trust Revenue
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Library Cleaning Charges
- Miscellaneous Revenue

Miscellaneous Revenue

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$143,414	\$229,020

\$85,606 Increase

Miscellaneous Revenue



Permits, Fees & Licenses

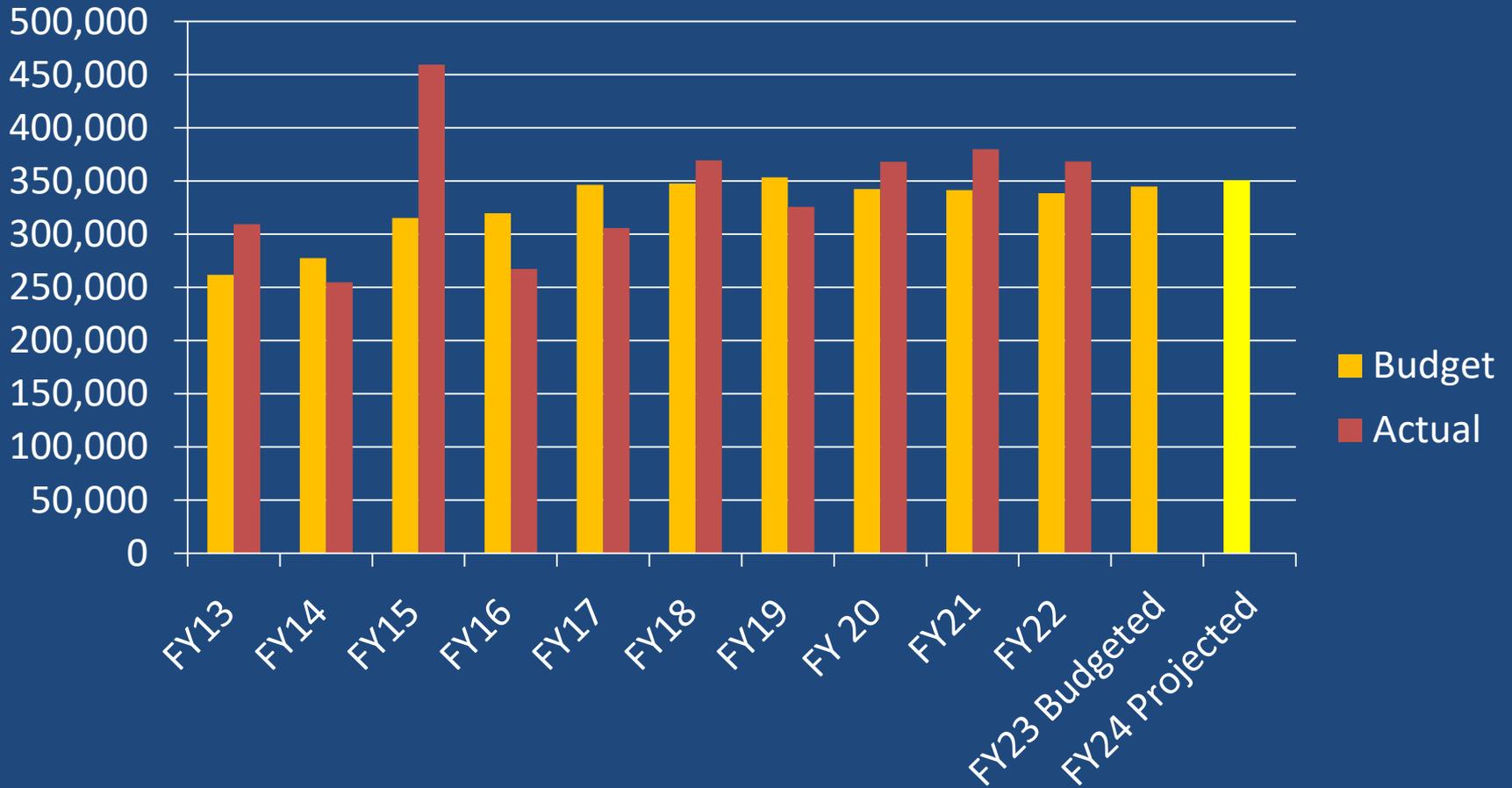
- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees
- Zoning Exceptions/Setbacks
- Plan Review Fee/Towers
- Plan Review Fee/PEC Applications

Permits, Fees & Licenses

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$344,750	\$350,800

\$6,050 Increase

Permits, Fees & Licenses



Recovered Costs

- School Funded Resource Officer
- International Crimes Against Children (ICAC)
Funded Officer

Recovered Costs

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$867,020	\$954,933

\$87,913 Increase

LOCAL REVENUES

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$65,706,494	\$71,299,816

\$5,593,322 Increase (8.5%)
Less (\$115,000 Meals Tax Increase)
\$5,478,322 Increase

STATE REVENUES

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$15,296,721	\$15,895,506

\$598,785 Increase

FEDERAL REVENUES

Fiscal Year 2022-2023 Adopted	Fiscal Year 2023-2024 Proposed
\$4,597,334	\$4,497,895

(\$99,439) Decrease

Revenues-Grand Total

	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projected
Local	\$62,155,352	\$64,540,608	\$66,507,316	\$65,706,494	\$71,299,816
State	\$17,691,946	\$21,267,006	\$17,300,878	\$15,296,721	\$15,895,506
Federal	<u>\$4,323,948</u>	<u>\$4,628,509</u>	<u>\$4,479,462</u>	<u>\$4,597,334</u>	<u>\$4,497,895</u>
Total	\$84,171,246	\$90,436,123	\$88,287,656	\$85,600,549	\$91,693,217

Where Does All That Money Go?

Total Projected Revenue

Increase: **\$6,092,668**

• Less: 7% Raise included in State Budget Proposals	(\$1,357,778)
• Less: Increased Transfer Out to Debt Service	(\$1,365,000)
• Less: Increased Transfer Out to CIP	(\$822,174)
• Less: Increased Transfer to Schools	(\$575,000)
• Less: Increased cost of CSA (mandated)	(\$500,000)
• Less: Increase in cost of BRRJ Detention Contract	(\$435,000)
• Less: Increase in cost of Juvenile Detention Contract	(\$200,000)
• Less: Increased Transfer to Solid Waste	<u>(\$177,234)</u>
	(\$5,432,186)
Balance:	\$660,482

\$660,482 is 0.7% of the Proposed Budget

EXPENDITURES

Recommended Position Requests

Dept.	Position	Number (Req. vs. Rec.)		Salary	Fringes & Benefits	Total
		Request	Recommend			
Public Safety	EMTs	9	0	414,216	164,052	578,268*
Public Safety	Assistant Fire Marshal	1	0	47,890	18,070	65,960
Total		10	0	\$462,106	\$182,122	\$644,228

* There would be a net reduction of \$39,640 in PT and OT if an additional crew is added.

With regard to Part-time funding requests:

- Treasurer's Office request is not included as proposed
- The Sheriff's Department request for additional funding is not included as proposed
- An increase is included in Library Administration to open the Brookneal Library an additional day/week.

Compensation Increase

- Social Security 2023 COLA Increase is 8.7%
- Recommending 7% Across the Board for all full-time positions effective July 1, 2023
- Cost of proposed increase is \$1,357,778

Date	Budgeted Increase		What was Social Security COLA that year?
July 2015	2%	Across-the-Board	1.7%
July 2016	0%	Across-the-Board	0%
August 2017	2% 4%	Across-the-Board; or Public Safety	0.3%
July 2018	2% 4%	Across-the-Board; or Public Safety	2%
July 2019	3%	Across-the-Board	2.8%
December 2020	\$1,354	Across-the-Board	1.6%
July 1 2021	5%	Across-the-Board	1.3%
July 1 2022	5%	Across-the-Board	5.9%
July 1 2023	7%	Across-the-Board	8.7%

General Government Administration

- Board of Supervisors
- Non-Departmental
- County Administration
- Legal Services
- Commissioner of the Revenue
- Business Auditor
- Treasurer
- Finance & Strategic Initiatives
- Management Services
- Public & Employee Relations
- Information Technology
- Central Purchasing
- Communication Services
- Organizational Memberships
- Registrar
- Accounting Services
- Real Estate
- Fuel Services

7.91% of General Fund Budget

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Board of Supervisors	129,275	122,653	(6,622)
Non-Departmental	1,958,722	1,621,695	(337,027)
County Administration	378,845	631,584	252,739
Legal Services	352,995	350,902	(2,093)
Accounting Services	68,400	70,400	2,000
Comm. Of Revenue	416,077	442,748	26,671
Business Auditor	146,278	156,676	10,398
Locally Funded Treasurer	45,909	53,901	7,992
Real Estate Office	311,811	300,176	(11,635)
Treasurer	650,680	776,986	126,306
Finance & Strategic Initiatives	259,149	-	(259,149)
Management Services	379,094	475,669	96,575

	FY23 Budget	FY24 Proposed	ChangeFY23 v. FY24
Public & Employee Relations	256,953	275,568	18,615
Information Technology	1,103,337	1,114,461	11,124
Fuel	230,000	250,000	20,000
Central Purchasing	74,156	78,205	4,049
Communication Services	105,200	103,700	(1,500)
Organizational Memberships	49,472	51,205	1,733
Registrar	433,770	373,707	(60,063)
Total	\$7,350,123	7,250,236	(99,887)

Judicial Administration

- Circuit Court
- Commissioner of Accounts
- General District Court
- Magistrates
- Juvenile & Domestic Relations Court
- Clerk of Circuit Court
- Victim Witness
- Commonwealth Attorney

2.3% of General Fund Budget

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Circuit Court	97,578	102,161	4,583
Comm. Of Accounts	1,084	1,084	-
Gen. Dist. Court	11,060	10,484	(576)
Magistrates	1,642	1,150	(492)
JDR	14,130	14,392	262
Clerk of Circuit Court	624,715	675,180	50,465
Victim Witness	258,585	270,782	12,197
Comm. Attorney	862,561	931,991	69,430
Locally Funded Comm. Attorney	91,663	98,844	7,181
Total	\$1,963,018	\$2,106,068	\$143,050

Public Safety

- Sheriff's Department
- E-911 System
- School Funded School Resource Officers
- Volunteer Fire Companies
- Individual Fire Companies
- Volunteer Rescue Squads
- Individual Rescue Squads
- Forestry Service
- EMS Services
- Local Corrections -BRRJ
- Probation Office
- Juvenile Detention
- Building Inspections
- Animal Control
- Medical Examiner
- Public Safety

22.05% of General Fund Budget

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Sheriff's Dept.	5,204,277	5,663,609	459,332
Off-Duty Deputies	132,816	132,816	-
Sheriff's Dept./County	1,024,332	1,104,050	79,718
E-911	1,649,473	1,682,859	33,386
School Funded Resource Officers	844,385	901,689	57,304
Vol. Fire Companies	275,339	367,886	92,547
Altavista Fire	76,350	76,150	(200)
Brookneal Fire	54,700	54,500	(200)
Brookville Fire	54,700	54,500	(200)
Concord Fire	54,700	54,500	(200)

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Evington Fire	60,350	60,150	(200)
Gladys Fire	54,700	54,500	(200)
Lyn-Dan Fire	54,700	54,500	(200)
Rustburg Fire	54,700	54,500	(200)
Red House Fire	1,750	1,750	-
Vol. Rescue Squads	182,368	182,358	(10)
Brookneal Rescue	30,000	30,000	-
Campbell County Rescue	53,250	57,950	4,700
Citizens Rescue	47,250	47,250	-
Concord Rescue	50,250	54,950	4,700
Rustburg Rescue	30,000	70,000	40,000

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Forestry Service	20,329	20,239	-
EMS Services	3,838,795	4,193,291	354,496
Local Corrections	3,165,000	3,600,000	435,000
Probation Office	5,830	4,480	(1,350)
Detention	305,259	510,878	205,619
Building Inspections	363,202	376,311	13,109
Animal Control	283,931	330,623	46,692
Medical Examiner	640	640	-
Public Safety	381,035	425,719	44,684
Total	\$18,354,411	\$20,222,738	\$1,868,327

Public Works

- Highway Services
- Street Lights
- Maintenance of Buildings
- Public Works Administration

2.37% of General Fund Budget

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Highway Services	20,000	25,000	5,000
Street Lights	13,000	13,000	-
Maintenance of Bldgs & Grounds	1,779,036	1,943,646	164,610
Public Works Administration	172,388	187,551	15,163
Total	\$1,984,424	\$2,169,197	\$184,773

Health & Welfare

- Supplement to Local Health Department
- Community Services Board
- Social Services Administration
- Public Assistance
- Central Virginia Alliance for Community Living (CVACL)
- Community Support Grant
- Housing Assistance Services
- Children's Services Act
- Youth Services
- Health, Education & Welfare

15.76% of General Fund Budget

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Supplemental Local Health Dept.	409,181	409,181	-
CSB	191,401	215,760	24,359
Social Services Administration	5,188,716	5,598,280	409,564
Public Assistance	3,286,384	2,985,000	(301,384)
CVACL	65,745	65,745	-
Volunteer Program	-	-	-
Community Support Grants	5,000	5,000	-
Housing Assistance Services	135,249	152,021	16,772
CSA	4,356,053	4,871,539	515,486
Youth Services	121,114	130,900	9,786
Health/Education/Welfare	18,151	18,486	335
Total	\$13,776,994	\$14,451,912	\$674,918

Parks/Recreation & Cultural

- Recreation Administration
- Citizen Engagement & Quality of Life (CEQL)
- Community Recreation
- Library Administration
- Literacy Program
- Historic Landmarks

2.54% of General Fund Budget

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Parks and Recreation Administration	528,828	476,585	(52,243)
Comm. Engagement & Quality of Life (CEQL)	119,869	188,372	68,503
Community Recreation	175,550	154,626	(20,924)
Historic Landmarks	5,000	5,000	-
Library Administration	1,338,866	1,462,785	123,919
Literacy Program	43,435	44,365	930
Total	\$2,211,548	\$2,331,733	\$120,185

Community Development

- Planning/Zoning
- Economic Development
- Contributions to Towns
- CCUSA
- Conservation Management
- Environmental Management
- Cooperative Extension

1.87% of General Fund Budget

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Planning/Zoning	486,865	543,058	56,193
Economic Development	614,618	682,014	67,396
Town of Brookneal	51,000	51,000	-
CCUSA	91,840	97,960	6,120
Conservation Mgmt	14,598	14,690	92
Environmental Mgmt	151,875	175,596	23,721
Cooperative Extension	120,085	147,908	27,823
Total	\$1,530,881	\$1,712,226	\$181,345

Undistributed Expenditures Transfers & Debt Service

- Undistributed Expenditures (aka Vacancy Savings)
- Transfer to Schools
- Transfer to CIP
- Transfer to Solid Waste Fund
- Debt Service
- Special Tax District - TWID

Transfers & Assigned: 45.2% of General Fund
Budget

Undistributed Expenditures

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Undistributed FICA	(100,000)	(100,000)	-
Undistributed – Turnover/Hiring Freeze	(400,000)	(400,000)	-
Total	(\$500,000)	(\$500,000)	-

Transfers & Debt Service

	FY23 Budget	FY24 Proposed	Change FY23 v. FY24
Schools	28,386,460	28,961,460	575,000
Capital Improvement Plan (CIP)	2,125,000	2,947,174	822,174
Debt Service Fund*	5,980,097	7,345,097	1,365,000
Solid Waste Fund	2,305,471	2,482,651	177,234
Health Insurance Fund	20,000	20,000	-
TWID	-	80,549	80,549
Assigned for School Maint.	112,176	112,176	-
Total Transfers + Assigned	\$38,429,150	\$41,449,107	\$3,019,957

* As a matter of practice, all Meals Tax Revenues are Transferred to the Debt Service Fund.

General Fund Expenditures

	FY23 Budget	FY 24 Proposed	Change FY23 v. FY24
Total	\$85,600,549	\$91,693,217	\$6,092,668

FY23 Proposed Budget
\$91,693,217