

NOTICE OF PUBLIC HEARING
WASHINGTON COUNTY, VIRGINIA
PROPOSED BUDGET SYNOPSIS
FOR FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

The Board of Supervisors of Washington County, Virginia, will hold a public hearing regarding the proposed County Budget, including the School Budget, for Fiscal Year 2024-2025 on Tuesday, March 26, 2024, at 6:30 p.m., or as soon thereafter as may be heard, in the Board of Supervisors Auditorium, located at 1 Government Center Place, in Abingdon, Virginia. The public hearing is held pursuant to Section 15.2-2506 of the 1950 Code of Virginia, as amended, and is for the purpose for the Board of Supervisors to receive public comment on the proposed budget. All citizens have the right to attend the public hearing and share their views on the proposed budget within such reasonable time limits as may be established by the Board of Supervisors. The synopsis of the proposed budget included with this notice is prepared and published solely for the purpose of fiscal planning and public information. Items shown on the proposed budget do not represent commitments or obligations of the Board of Supervisors to appropriate funds. The synopsis presents a proposed budget that would fund fully all requests submitted by various agencies and entities. **In contrast, the County Administrator's recommended budget, which will be considered by the Board of Supervisors at subsequent meetings, would not require a tax increase.** Funds cannot be allocated or distributed until they are appropriated by the Board of Supervisors.

The Board of Supervisors is not obligated to adopt the proposed budget or the proposed tax rates, as presented below, but may modify them as it deems necessary prior to adoption of the final budget. In upcoming weeks, the Board of Supervisors will examine closely the funding requests and the corresponding rate of taxation. Tax levies for the 2024 tax year that would be necessary to fund the proposed budget if all funding requests were approved by the Board of Supervisors are as follows:

If the Board of Supervisors were to fully fund all funding requests made to the County, the County-wide unit levy for general County purposes and School purposes would be 72¢ per \$100.00 of assessed valuation of all taxable real estate, mobile home, and public utilities at 100% fair market value.

The County-wide unit levy for general County purposes and School purposes would be \$1.81 per \$100.00 of assessed valuation of taxable tangible personal property at 100% fair market value, \$.77 per \$100.00 of assessed valuation of taxable aircraft, and \$1.55 per \$100.00 of assessed valuation of Machinery and Tools valued by means of depreciated cost schedule.

After the public hearing is concluded, the Board of Supervisors will continue its consideration of the budget for the upcoming fiscal year at subsequent meeting(s). State law requires that the budget must be adopted and tax rate must be set not later than June 30, 2024.

Jason N. Berry
County Administrator

**SYNOPSIS OF PROPOSED REVENUE BUDGET
FY 2024-2025**

FUND BALANCES AT BEGINNING OF YEAR:	
General Fund	\$ 900,000
Capital Improvement Fund	\$ 5,000,000
County Debt Service Fund	\$ 470,000
TOTAL FUND BALANCES AT BEGINNING OF YEAR	\$ <u>6,370,000</u>
REVENUE FROM LOCAL SOURCES:	
General Property Taxes	\$ 51,370,458
Other Local Taxes	\$ 14,224,000
Permits, Privilege Fees & Licenses	\$ 265,750
Fines and Forfeitures	\$ 1,044,433
Revenue from Use of Money & Property	\$ 1,750,000
Charges for Services	\$ 1,873,432
Miscellaneous Revenue	\$ 1,340,500
Recovered Costs	\$ 230,916
TOTAL REVENUE FROM LOCAL SOURCES	\$ <u>72,099,489</u>
REVENUES FROM THE COMMONWEALTH:	
Non-Categorical Aid	\$ 2,786,786
Shared Expenses (Categorical)	\$ 4,767,537
Categorical Aid	\$ 12,704,112
TOTAL REVENUE FROM THE COMMONWEALTH	\$ <u>20,258,435</u>
REVENUES FROM THE FEDERAL GOVERNMENT	
Payments in Lieu of Taxes	\$ 610,000
Categorical Aid	\$ 25,000
TOTAL REVENUE FROM THE FEDERAL GOVERNMENT	\$ <u>635,000</u>
SCHOOL BOARD FUNDS:	
Fund Balances at Beginning of Year	\$ 6,550,000
Revenue from Local Sources-Non-Tax	\$ 8,232,201
Revenue from the Commonwealth	\$ 63,174,374
Revenue from the Federal Government	\$ 11,980,361
TOTAL REVENUE FROM SCHOOLS-EXCL TAXES	\$ <u>89,936,936</u>
TOTAL REVENUE FROM ALL SOURCES	\$ 189,299,860

**SYNOPSIS OF PROPOSED EXPENDITURE BUDGET
FY 2024-2025**

GENERAL GOVERNMENT ADMINISTRATION		
Legislative		\$ 193,751
General & Financial Administration		\$ 4,598,639
Board of Elections		\$ 459,406
	TOTAL GENERAL GOV'T ADMIN	\$ <u>5,251,796</u>
JUDICIAL ADMINISTRATION:		
Courts		\$ 1,364,979
Law Library Fund		\$ 12,000
Commonwealth's Attorney		\$ 1,521,221
	TOTAL JUDICIAL ADMINISTRATION	\$ <u>2,898,200</u>
PUBLIC SAFETY:		
Law Enforcement & Traffic Control		\$ 12,143,683
Fire & Rescue Services		\$ 3,611,173
Correction & Detention		\$ 3,451,661
Inspections		\$ 472,642
Other Protection		\$ 1,740,386
	TOTAL PUBLIC SAFETY	\$ <u>21,419,545</u>
PUBLIC WORKS:		
Sanitation & Waste Removal		\$ 4,394,554
Maintenance, Buildings & Grounds		\$ 2,566,381
	TOTAL PUBLIC WORKS	\$ <u>6,960,935</u>
HEALTH & WELFARE:		
Health		\$ 538,874
Mental Health & Disabilities		\$ 593,695
Welfare & Social Services		\$ 14,588,983
Other Programs		\$ 899,997
	TOTAL HEALTH & WELFARE	\$ <u>16,621,549</u>
EDUCATION:		
School Operating Fund		\$ 106,551,467
School Fiscal Agency Fund		\$ 4,060,509
School Textbook Fund		\$ 3,538,642
School Facilities Fund		\$ 1,800,000
School Cafeteria Fund		\$ 4,980,034
College Contributions		\$ 151,925
	TOTAL EDUCATION	\$ <u>121,082,577</u>
PARKS, RECREATION & CULTURAL:		
Parks and Recreation		\$ 754,300
Cultural Enrichment		\$ 287,650
Library		\$ 2,064,945
	TOTAL PARKS, RECREATION & CULTURAL	\$ <u>3,106,895</u>
COMMUNITY DEVELOPMENT:		
Planning and Community Development		\$ 635,514
Economic Development Fund		\$ 995,165
County Extension Program		\$ 184,831
	TOTAL COMMUNITY DEVELOPMENT	\$ <u>1,815,510</u>
NON-DEPARTMENTAL:		
Intergovernmental Payments		\$ 140,000
Reserve for Contingencies		\$ 150,000
Reserve for Employee Benefits		\$ 277,650
Revenue Refund		\$ 82,500
Capital Improvement Fund		\$ 5,000,000
Debt Service Funds		\$ 4,492,703
	TOTAL NON-DEPARTMENTAL	\$ <u>10,142,853</u>
TOTAL EXPENDITURES		\$ 189,299,860