

**AGENDA**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**April 15, 2014**

**THE CONTINUED MEETING CONVENES AT 4:00 P.M. IN THE GENERAL  
DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. Call to Order**
  
- II. FY14-15 Budget Work Session**
  - A. Establishment of 2014 Tax Rates (R2014-24)**
  - B. Establishment of 2014 Personal Property Tax Relief (R2014-25)**
  - C. FY14-15 General Fund Budget**
  
- III. Other Business (As May Be Presented)**
  
- IV. Adjourn and Continue until \_\_\_\_\_, 2014 at \_\_\_\_\_ in the General District Courtroom of the Courthouse in Lovingston for the Conduct of an FY15 Budget Work Session.**

**RESOLUTION R2014-24**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**ESTABLISHMENT OF TAX RATES**

**RESOLVED**, by the Nelson County Board of Supervisors, pursuant to and in accordance with Section 58.1-3001 of the Code of Virginia, 1950, that the tax rate of levy applicable to all property subject to local taxation, inclusive of public service corporation property, shall remain as currently effective until otherwise re-established by said Board of Supervisors and is levied per \$100 of assessed value as follows:

Real Property Tax	\$___
Tangible Personal Property	\$___
Machinery & Tools Tax	\$1.25
Mobile Home Tax	\$0.55

Approved: April \_\_\_\_, 2014

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

**RESOLUTION R2014-25**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**2014 PERSONAL PROPERTY TAX RELIEF**

**WHEREAS**, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3524 has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly; and

**WHEREAS**, the Nelson County Board of Supervisors has adopted an Ordinance for Implementation of the Personal Property Tax Relief Act, Chapter 11, Article X, of the County Code of Nelson County, which specifies that the rate for allocation of relief among taxpayers be established annually by resolution as part of the adopted budget for the County.

**NOW THEREFORE BE IT RESOLVED** that the Nelson County Board of Supervisors does hereby authorize tax year 2014 personal property tax relief rates for qualifying vehicles as follows:

- Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for \_\_\_% tax relief;
- Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive \_\_\_% tax relief only on the first \$20,000 of assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

**BE IT FINALLY RESOLVED** that the personal property tax relief rates for qualifying vehicles hereby established shall be effective January 1, 2014 through December 31, 2014.

Adopted: April \_\_\_, 2014

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

## BUDGET SUMMARY

Revenue Category	FY14 Budget as		FY15		% Change
	Amended		Proposed	Increase/ Decrease	
General Property Taxes	\$ 22,425,173.00		\$ 23,137,302.00	\$ 712,129.00	3.2%
Other Local Revenue	\$ 5,338,420.00		\$ 5,515,946.00	\$ 177,526.00	3.3%
State Revenue	\$ 3,764,778.00		\$ 3,466,573.00	\$ (298,205.00)	-7.9%
Federal Revenue	\$ 963,696.00		\$ 533,030.00	\$ (430,666.00)	-44.7%
Non-Revenue Receipts	\$ 900,000.00		\$ -	\$ (900,000.00)	-100.0%
Transfers (in)	\$ 350,000.00		\$ -	\$ (350,000.00)	-100.0%
Year Ending Balance (carryover)	\$ 2,875,502.00		\$ 2,176,345.00	\$ (699,157.00)	-24.3%
	\$ 36,617,569.00		\$ 34,829,196.00	\$ (1,788,373.00)	-4.9%

Expenditure Category	FY14 Budget as		FY15		% Change
	Amended		Proposed	Increase/ Decrease	
Government Administration	\$ 1,779,434.00		\$ 1,719,963.00	\$ (59,471.00)	-3.3%
Judicial Administration	\$ 775,376.00		\$ 776,684.00	\$ 1,308.00	0.2%
Public Safety	\$ 4,806,094.00		\$ 4,789,226.00	\$ (16,868.00)	-0.4%
Public Works	\$ 2,083,129.00		\$ 1,968,796.00	\$ (114,333.00)	-5.5%
Recreation & Community Dev.	\$ 652,529.00		\$ 655,830.00	\$ 3,301.00	0.5%
Agencies & Non-Departmental	\$ 2,704,762.00		\$ 2,066,503.00	\$ (638,259.00)	-23.6%
Capital Outlay	\$ 2,499,025.00		\$ 1,597,924.00	\$ (901,101.00)	-36.1%
Refunds	\$ 30,000.00		\$ 30,000.00	\$ -	0.0%
Transfers (out)	\$ 20,057,504.00		\$ 19,932,942.00	\$ (124,562.00)	-0.6%
Contingency	\$ 1,229,716.00		\$ 1,291,328.00	\$ 61,612.00	5.0%
	\$ 36,617,569.00		\$ 34,829,196.00	\$ (1,788,373.00)	-4.9%

**PROJECTED REASSESSMENT IMPACT UPDATE**

Total 2014 RE Taxes (Based on \$.60 Tax Rate)& <u>\$2,971,170,100 Estimated Value</u>	\$17,827,021	≈	\$297,117	Value of 1 penny in Tax Rate
(1) Land Use Adjustment (Based on \$.60 Tax Rate)	-\$3,194,933			Estimated Value of Deferred Land Use = \$532,488,780
Est. E&D Adjustment (0.4933% of \$19,067,418)	-\$87,941			Used an Average % of E&D Relief to Total RE Taxes
(2) Adjustment for Increasing LU Values to Equalize Taxes Paid	N/A		28.2%	Decrease in Deferred Land Use Values
<b>Total Adjusted 2014 RE Taxes (Based on \$.60 Tax Rate)</b>	<b>\$14,544,147</b>	≈	<b>\$242,402</b>	<b>Value of 1 penny in Tax Rate</b>

**\*Adjusted for 94.9% Collection Rate** **\$13,802,395.72** ≈ **\$230,040** Value of 1 penny in Tax Rate

<b>2014 (FY15) RE Tax Revenue (Assumed FY14 <u>Projected</u> Amount Less Delinquent)</b>	<b>\$17,121,552</b>	—	<b>\$0.74 Equivalent Tax Rate</b>
<b>2014 Reduction in RE Tax Revenue</b>	<b>\$3,319,156</b>	—	<b>\$0.14 Equivalent Tax Rate</b>
	<b>\$13,802,396</b>	—	<b>\$0.60 Current Tax Rate</b>

FY14 Projection for First Half 2014 RE Tax (assuming 2008 values)	\$8,114,970
Estimated FH2014 Collection by June 30 at current tax rate (reduced values)	\$6,639,403
<b>FY14 Budget Shortfall at current tax rate</b>	<b>\$1,475,567</b>

2013 Value of Penny @94% collection rate	\$276,446
2013 Value of Penny @94.9% collection rate	\$279,093

**Summary of Needs and estimated Costs  
Nelson County Departments**

Code	Full or Partially Funded in Budget Proposal?	Department	Request/Need	Sub-Category	Cost
<i>Code 12130</i>					
12130	Y	Treasurer	Budget increase for Postage	Increased Postage Rates	\$ 10,000.00
12130	N	Treasurer	Drop Box for Tax Payments	Drop Box for Tax Payments	\$ 2,101.90
<i>12130 Total</i>					\$ 12,101.90
<i>Code 12150</i>					
12150	Y*	Finance & HR	1 Full Time Finance Technician* Part-Time funded	Finance Technician (Full-Time) * Part-Time Funded	\$48624 \$22,000.00
<i>12150 Total</i>					\$ 22,000.00
<i>Code 12180</i>					
12180	Y	Information Systems (E-911/IT)	Create tower layer in GIS	GIS Data development	\$ 10,000.00
<i>12180 Total</i>					\$ 10,000.00
<i>Code 13020</i>					
13020	N	Registrar	High speed scanner	High speed scanner	\$ 900.00
<i>13020 Total</i>					\$ 900.00
<i>Code 20130</i>					
20130	Y	Circuit Court/Clerk	1 half-time Deputy Clerk position	Deputy Clerk (Half-Time)	\$ 4,816.00
<i>20130 Total</i>					\$ 4,816.00
<i>Code 22010</i>					
22010	Y	Commonwealth's Attorney	☑Increase hours of part-time administrative assistant	☑Increase hours of part-time administrative assistant	\$ 5,996.00
22010	Y	Commonwealth's Attorney	Office Supplies	Office Supplies	\$ 1,100.00
22010	Y	Commonwealth's Attorney	Travel	Travel	\$ 400.00
<i>22010 Total</i>					\$ 7,496.00

Code 31020						
31020	Y	Sheriff	2 Full-time Deputies for Courthouse Security	2 Full-time Deputies for Courthouse Security	\$	82,788.00
					31020 Total	\$ 82,788.00
Code 32030						
32030	Y	Information Systems (E-911/IT)	Design new roadmap and E-911 map book	Roadmap & E-911 map book	\$	7,000.00
					32030 Total	\$ 7,000.00
Code 34010						
34010	N	Building Inspections	Fill Assistant Building Code Official vacancy	Assistant Building Code Official	\$	43,266.00
					34010 Total	\$ 43,266.00
Code 35010						
35010	Y	Animal Control	Acoustic pads	Acoustic pads	\$	2,000.00
35010	Y	Animal Control	kennels doors	kennel doors	\$	4,800.00
					35010 Total	\$ 6,800.00
Code 43040						
43040	N	Building Inspections	Acquire a 4x4 SUV for Department use	4x4 SUV	\$	25,610.00
43040	N	Planning & Zoning	Evaluate current Department vehicle	New Vehicle	\$	25,000.00
43040	N	Sheriff	3 new vehicles to replace old and worn out vehicles	3 new vehicles to replace old and worn out vehicles	\$	91,500.00
					43040 Total	\$ 142,110.00
Code 71020						
71020	Y	Parks & Rec	Improvements to TRES Fields	Tye River Elementary School Field Improvements	\$	300.00
					71020 Total	\$ 300.00
Code 81010						
81010	Y	Tourism	Facilitate Route 151 corridor strategic planning	Rt 151 Corridor Strategic Planning	\$	1,000.00
81010	N	Planning & Zoning	Create Entry Level Planner position	Planner (Full-Time, Entry Level)	\$	57,335.00
81010	Y	Planning & Zoning	Undertake long-range / strategic planning	Strategic Planning	\$	2,500.00
					81010 Total	\$ 60,835.00

Code 91050						
91050	N	Registrar	Replace aging voting equipment	Voting Equipment	\$	132,300.00
91050	N	Registrar	Purchase 2 spare electronic pollbook laptops	2 Spare Electronic Pollbook Laptops	\$	1,420.90
91050	N	Animal Control	Outside Kennel runs	Outside Kennel runs	\$	10,000.00
91050	Y	Animal Control	Addition to the office at the pound	Additional	\$	23,100.00
91050	Y	Animal Control	Update current office space to provide working area for each officer	Update Current Space	\$	1,500.00
91050	Y	Tourism	Complete updated market analysis	Market Analysis	\$	10,000.00
91050	Y	Tourism	Study expanding water and sewer in the Route 29 and 151 corridor areas	Water & Sewer Rt 29 & 151	\$	10,000.00
91050	Y	Information Systems (E-911/IT)	Install physical & environmental alarms at tower sites	Tower Site Alarms	\$	52,500.00
91050	Y	Information Systems (E-911/IT)	Pave access road to Martin's Store tower	Paving at Martins Store	\$	10,000.00
91050	Y	Information Systems (E-911/IT)	Install generators at Broadband tower sites.	Generators	\$	43,000.00
91050	Y	Maintenance	Boom/Bucket truck	Boom/Bucket truck	\$	35,000.00
91050	Y	Maintenance	One man boom lift	One man boom lift	<del>\$30000</del>	\$15,000.00
91050	Y	Maintenance	Purchase chemical spreader, plow, and truck	New Truck with spreader & plow	\$	32,000.00
91050	N	Parks & Rec	Dixie Youth Fields	Dixie Youth Fields Improvements	\$	20,000.00
91050	Y	Solid Waste	Taking glass at Rockfish and Shipman	Recycling Glass	<del>\$30000</del>	\$20,000.00
					91050 Total	\$ 415,820.90

FYI - Information Only					
CH - Courthouse Project Fund					
<i>Code CH</i>					
CH	Y	Maintenance	Replace 3 doors	Replace doors at courthouse	\$ 5,000.00
<i>CH Total</i>					\$ 5,000.00
<i>Code FYI</i>					
FYI	N/A	Building Inspections	Digitize Records	Digitize Records	\$ 48,673.00
FYI	N/A	Circuit Court/Clerk	Office Space	Additional	??
FYI	N/A	Circuit Court/Clerk	Office Space	Additional	??
FYI	N/A	Commissioner of Revenue	Office Space	Additional	??
FYI	N/A	Commissioner of Revenue	Office Space	Additional	??
FYI	N/A	County Administrator	Evaluate Need for Additional County Personnel	Evaluate Need for Additional County Personnel	N/A
FYI	N/A	County Administrator	Assess Employee Compensation	Employee Compensation Study	N/A
FYI	N/A	County Administrator	Complete an Independent SWOT Analysis of	SWOT Analysis of County	N/A
FYI	N/A	EMS	Hire additional part-time employee based on call volume necessitates (eventual, not immediate)	Dispatcher (Part-Time)	Not Priority
FYI	N/A	EMS	Replace suburban with smaller 4x4	Small 4x4 SUV	Not Priority
FYI	N/A	EMS	Examine possibility of hiring Deputy Coordinator	Deputy Coordinator	Not Priority
FYI	N/A	Information Systems (E-911/IT)	New office space	New Space	??
FYI	N/A	Information Systems (E-911/IT)	Add staff to support IS/broadband operations	IS/Broadband Support	??
FYI	N/A	Information Systems (E-911/IT)	Emergency Notification System	Emergency Notification	\$ 8,100.00
FYI	N/A	Parks & Rec	Improvements to Rockfish Ruritan Fields	Rockfish Ruritan Field Improvements	\$ -
FYI	N/A	Parks & Rec	Recreation Facility (Future need)	Recreation Facility (Future need)	\$ 28,000,000.00
FYI	N/A	Planning & Zoning	Re-evaluate office space	Update/New Space	\$ -
FYI	N/A	Registrar	Replace necessary precinct signage	Replace Precinct Signage	\$ 250.00
FYI	N/A	Registrar	Office and storage space	Additional w/ more storage	??

<i>Code FYI</i>					
FYI	N/A	<i>Registrar</i>	Photo Equipment for voter IDs	Photo Equipment for voter IDs	??
FYI	N/A	<i>Registrar</i>	Replace necessary precinct signage	Replace Precint Signage	\$ 250.00
FYI	N/A	<i>Registrar</i>	Office and storage space	Additional w/ more storage	??
FYI	N/A	<i>Registrar</i>	Photo Equipment for voter IDs	Photo Equipment for voter IDs	??
FYI	N/A	<i>Social Service</i>	New Building (5 yr. plan)	New Building (5 yr. plan)	N/A
FYI	N/A	<i>Tourism</i>	Expand the Broadband network	Broadband Expansion	\$ 10,000.00
<i>FYI Total</i>					N/A

General Fund Revenues:	FY13	FY14	FY14	FY15	Difference	%	Notes
2/21/2014 Projections	Actual	Budget	Projected	Projected	Budget	Chg	
Real Estate Tax	\$17,632,961	\$17,229,876	\$17,626,232	\$17,626,232	\$396,356	2.3%	FY15 projection assumes an equalized tax rate for 2014
Public Service Tax	\$662,087	\$660,296	\$646,946	\$528,790	(\$131,506)	-19.9%	Assumes 20% Reduction in RE values due to reassessment
Personal Property Tax	\$4,327,322	\$4,209,501	\$4,559,894	\$4,611,780	\$402,279	9.6%	
Mobile Home Tax	\$31,142	\$30,000	\$30,000	\$30,000	\$0	0.0%	
Machinery & Tools Tax	\$8,217	\$5,500	\$7,000	\$5,500	\$0	0.0%	
Late Tax Penalty	\$177,627	\$150,000	\$170,000	\$170,000	\$20,000	13.3%	
Late Tax Interest	\$181,397	\$140,000	\$165,000	\$165,000	\$25,000	17.9%	
Local Sales Tax	\$1,047,925	\$1,059,005	\$1,059,005	\$1,069,590	\$10,585	1.0%	FY15 State estimate has not yet been provided.
Electric Consumer Utility Tax	\$470,561	\$460,711	\$467,000	\$460,711	\$0	0.0%	
Business Licenses	\$32,610	\$30,000	\$30,000	\$30,000	\$0	0.0%	
Electric Consumption Tax	\$56,929	\$63,000	\$55,000	\$55,000	(\$8,000)	-12.7%	
Telecommunication Gross Receipts Tax	\$35,807	\$38,000	\$34,000	\$34,000	(\$4,000)	-10.5%	
Motor Vehicle License	\$705,642	\$691,720	\$711,539	\$716,064	\$24,344	3.5%	
Bank Franchise Tax	\$72,716	\$60,000	\$60,000	\$60,000	\$0	0.0%	
Recordation Tax	\$219,273	\$200,000	\$315,000	\$220,000	\$20,000	10.0%	
Transient Lodging Tax	\$413,440	\$420,000	\$384,000	\$400,000	(\$20,000)	-4.8%	
Meals Tax	\$820,363	\$850,000	\$898,000	\$920,000	\$70,000	8.2%	
Street Light Tax	\$189	\$0	\$0	\$0	\$0	0.0%	
Dog Licenses	\$11,341	\$8,000	\$8,845	\$8,000	\$0	0.0%	
Dog Pound Fees	\$3,103	\$2,000	\$2,000	\$2,000	\$0	0.0%	
Land Use Application Fees	\$6,370	\$12,000	\$25,000	\$80,000	\$68,000	566.7%	
Transfer Fees	\$901	\$750	\$750	\$750	\$0	0.0%	
Subdivision Fees	\$3,452	\$1,000	\$6,500	\$10,000	\$9,000	900.0%	Subdivision Fees were posted in error to Sale of Maps in FY14.
Bulding Permits	\$115,488	\$105,000	\$115,000	\$115,000	\$10,000	9.5%	
Building Inspection Fees & Fines	\$17,009	\$7,000	\$7,000	\$7,000	\$0	0.0%	
Zoning Permits and Fees	\$280	\$1,000	\$1,000	\$1,000	\$0	0.0%	
Well/Septic Fees	\$5,350	\$5,000	\$5,000	\$5,000	\$0	0.0%	
Land Disturbing Permits	\$8,280	\$7,200	\$8,000	\$8,000	\$800	11.1%	
Stormwater Permits				\$20,000	\$20,000	100.0%	Take out if county opts out of program.
Court Fines	\$245,765	\$319,818	\$290,000	\$310,000	(\$9,818)	-3.1%	Increased FY14 budget by \$139,818 (offset new positions)
Jail Admission Fee	\$1,600	\$1,600	\$1,500	\$1,600	\$0	0.0%	
Courthouse Security Fees	\$39,009	\$35,000	\$40,000	\$37,000	\$2,000	5.7%	
Courthouse Construction Fees (new)	\$13,041	\$10,200	\$14,000	\$14,000	\$3,800	37.3%	
Interest on Investments	\$46,602	\$115,000	\$45,000	\$50,000	(\$65,000)	-56.5%	Estimates per A. Johnson

Page 2	FY13	FY14	FY14	FY15	Difference	%	
LOCAL REVENUE CONTINUED	Actual	Budget	Projected	Projected	Budget	Chg	
Rental of General Property	\$7,545	\$562	\$938	\$0	(\$562)	-100.0%	Health Dept building vacated as of 8/15/13
Lease/Rent Devils Knob Tower			\$77,000	\$0	\$0	0.0%	One time basic rent payment from AT&T for Devils Knob Tower
Sale of Salvage & Surplus	\$4,089				\$0	0.0%	
Tourism Sales	\$3,887	\$7,688	\$6,000	\$6,000	(\$1,688)	-22.0%	
Sale of General Property	\$1,655				\$0	0.0%	
Real Estate Tax Sale Proceeds	\$40,534	\$455	\$60,739	\$0	(\$455)	-100.0%	Remaining accounts mature in FY16.
Sheriff's Fees	\$11,419	\$6,000	\$8,000	\$6,000	\$0	0.0%	
Law Library Fees	\$2,736	\$2,500	\$3,000	\$2,500	\$0	0.0%	
Courthouse Maintenance Fees	\$8,753	\$8,000	\$9,000	\$8,000	\$0	0.0%	
Document Reproduction Fees (Circuit)	\$3,408	\$6,150	\$6,210	\$3,500	(\$2,650)	-43.1%	
Excess Clerk Fees paid to State	\$6	\$0	\$4	\$0	\$0	0.0%	
Court Appointed Attorney Fees	\$1,663	\$200	\$240	\$200	\$0	0.0%	
Commonwealth Attorney Fees	\$1,239	\$650	\$950	\$800	\$150	23.1%	
Landfill Tipping Fees	\$141,038	\$150,000	\$175,000	\$160,000	\$10,000	6.7%	
Recreation Fees	\$48,836	\$48,800	\$50,000	\$50,000	\$1,200	2.5%	
Sale of Maps and Literature	\$1,778	\$1,000	\$3,919	\$120	(\$880)	-88.0%	Subdivision Fees were posted in error to Sale of Maps in FY14.
Expenditure Refunds	\$81,722	\$15,000	\$8,072	\$15,000	\$0	0.0%	
VPA/CSA Refunds	\$6,030	\$0	\$14,361	\$0	\$0	0.0%	
Primary Fees	\$240				\$0	0.0%	
Donations	\$0	\$0	\$0	\$0	\$0	0.0%	
Check Return Fee	\$735	\$700	\$350	\$350	(\$350)	-50.0%	
Administrative Fee (Delinquent coll)	\$27,589	\$15,000	\$16,000	\$15,000	\$0	0.0%	
Duplicate Bill Fee	\$236	\$100	\$150	\$150	\$50	50.0%	
DMV Stop Fees	\$27,257	\$18,000	\$18,000	\$18,000	\$0	0.0%	
Fingerprint/Report Fees	\$310	\$200	\$250	\$200	\$0	0.0%	
MRA Settlement Agreement	\$0				\$0	0.0%	
Recovered Costs	\$112,169	\$129,411	\$129,411	\$140,411	\$11,000	8.5%	Includes reimbursements from DSS, NCSB (Sch.Resource Officer), JAUNT (Wintergreen contribution), Colleen water/sewer connection fees. Change primarily due to connection fee assumption of \$20,000 (Family Dollar).
EMS Revenue Recovery	\$488,991	\$420,000	\$500,000	\$450,000	\$30,000	7.1%	
Forest Service Cooperative Agreement	\$4,088	\$5,000	\$5,000	\$5,000	\$0	0.0%	
<b>TOTAL LOCAL REVENUE</b>	<b>\$28,441,752</b>	<b>\$27,763,593</b>	<b>\$28,880,805</b>	<b>\$28,653,248</b>	<b>\$889,655</b>	<b>3.2%</b>	
<b>COMPARISON TO FY14 BUDGET</b>			<b>\$1,117,212</b>	<b>\$889,655</b>			

<b>STATE REVENUE</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>FY14 Projected</b>	<b>FY15 Projected</b>	<b>Difference Budget</b>	<b>% Chg</b>	
Timber Sales (State Forests)	\$0	\$0	\$0	\$0	\$0	0.0%	
ABC Profits					\$0	0.0%	
Wine Taxes					\$0	0.0%	
Motor Vehicle Carriers Tax	\$101,930	\$93,000	\$112,353	\$98,000	\$5,000	5.4%	
Mobile Home Titling Tax	\$9,479	\$13,000	\$10,000	\$10,000	(\$3,000)	-23.1%	
Tax of Deeds	\$55,056	\$73,397	\$65,000	\$65,000	(\$8,397)	-11.4%	
Communications Sales & Use Tax	\$490,757	\$480,000	\$475,000	\$480,000	\$0	0.0%	
Shared Expenses Compensation Board	\$1,283,569	\$1,356,103	\$1,355,666	\$1,353,456	(\$2,647)	-0.2%	
Shared Expenses State Board of Elections	\$37,375	\$34,109	\$34,109	\$34,109	\$0	0.0%	FY13 included \$4,000 reimbursement for primary expense
Public Assistance & Welfare	\$308,279	\$319,354	\$319,354	\$319,354	\$0	0.0%	
At Risk Youth (CSA)	\$405,594	\$463,854	\$463,854	\$463,854	\$0	0.0%	
Victim Witness Grant	\$22,478	\$21,990	\$21,990	\$21,990	\$0	0.0%	
Commonwealth Juror Reimbursement	\$2,250		\$1,290		\$0	0.0%	
VJCCA	\$9,882	\$9,788	\$10,364	\$10,364	\$576	5.9%	
DMV Animal Friendly License Plates	\$413	\$400	\$400	\$400	\$0	0.0%	
Wireless E911	\$35,439	\$40,000	\$40,000	\$40,000	\$0	0.0%	
Va Commission for the Arts	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%	
Spay & Neuter Fund	\$191	\$0	\$72	\$0	\$0	0.0%	
<b>TOTAL STATE REVENUE</b>	<b>\$2,767,692</b>	<b>\$2,909,995</b>	<b>\$2,914,452</b>	<b>\$2,901,527</b>	<b>(\$8,468)</b>	<b>-0.3%</b>	
<b>COMPARISON TO FY14 BUDGET</b>			<b>\$4,457</b>	<b>(\$8,468)</b>			
<b>FEDERAL REVENUE</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>FY14 Projected</b>	<b>FY15 Projected</b>	<b>Difference Budget</b>	<b>% Chg</b>	
Payment in Lieu of Taxes	\$54,259	\$44,864	\$54,000	\$54,000	\$9,136	20.4%	
US Forestry Rents and Royalties	\$104	\$0	\$116	\$0	\$0	0.0%	
SCAAP (Federal Prisoners)	\$2,262				\$0	0.0%	
Public Assistance & Welfare	\$471,402	\$479,030	\$479,030	\$479,030	\$0	0.0%	
<b>TOTAL FEDERAL REVENUE</b>	<b>\$528,027</b>	<b>\$523,894</b>	<b>\$533,146</b>	<b>\$533,030</b>	<b>\$9,136</b>	<b>1.7%</b>	
<b>COMPARISON TO FY14 BUDGET</b>			<b>\$9,252</b>	<b>\$9,136</b>			
<b>TOTAL ALL REVENUE</b>	<b>\$31,737,471</b>	<b>\$31,197,482</b>	<b>\$32,328,403</b>	<b>\$32,087,805</b>	<b>\$890,323</b>	<b>2.9%</b>	
<b>COMPARISON TO FY14 BUDGET</b>			<b>\$1,130,921</b>	<b>\$890,323</b>			

Page 4	FY13	FY14	FY14	FY15	Difference	%	
NON-REVENUE RECEIPTS	Actual	Budget	Projected	Projected	Budget	Chg	
Insurance Recoveries	\$1,455		\$5,300		\$0	0.0%	
Cancelled Checks	\$194		\$41		\$0	0.0%	
Financing Proceeds (Radio Project)		\$900,000	\$850,862	\$0	(\$900,000)	-100.0%	All borrowed funds utilized in FY14.
Refunding Proceeds (for financing costs)						0.0%	
Transfer from other Funds	\$0	\$350,000	\$350,000	\$0	(\$350,000)	-100.0%	Capital Fund Reserve for School Buses, \$180,000 plus \$170,000 for school improvements
<b>TOTAL NON-REVENUE RECEIPTS</b>	<b>\$1,649</b>	<b>\$1,250,000</b>	<b>\$1,206,203</b>	<b>\$0</b>	<b>(\$1,250,000)</b>	<b>-100.0%</b>	
<b>COMPARISON TO FY14 BUDGET</b>			<b>-\$43,797</b>	<b>(\$1,250,000)</b>			
<b>GRANTS (ONLY EXPENDED IF RECEIVED)</b>							
Asset Forfeiture Proceeds	\$443	\$0	\$2,542	TBD	\$0	0.0%	
Four for Life	\$16,596	\$18,000	\$18,000	\$18,000	\$0	0.0%	
Wireless E911 Grant	\$0	\$0	\$0	\$0	\$0	0.0%	
Sheriff Grants (State)		\$0		TBD		0.0%	
Litter Control Grant	\$7,597	\$6,702	\$6,702	\$6,702	\$0	0.0%	
Fire Program Funds	\$41,811	\$42,000	\$44,679	\$46,000	\$4,000	9.5%	
Library of Va Grant	\$0	\$9,232	\$9,232	\$0	(\$9,232)	-100.0%	One time grant award.
Blue Ridge Tunnel Grant T21	\$60,086	\$778,849	\$282,925	\$494,344	(\$284,505)	-36.5%	
Historic District Cost Share	\$0					0.0%	
Railway Transportation Grant T21	\$0	\$299,000	\$346,733	\$0	(\$299,000)	-100.0%	Grant balance fully utilized in FY14.
Public Safety Interoperability Grant	\$1,310,000					0.0%	
FEMA Disaster Relief	\$1,845	\$0	\$1,015	\$0	\$0	0.0%	
Domestic Preparedness Grant	\$0	\$0	\$0	\$0	\$0	0.0%	
Sheriff's Grants (Federal)	\$7,420	\$13,553	\$4,425	TBD	(\$13,553)	-100.0%	
Homeland Security	\$25,714	\$7,500	\$7,500	\$0	(\$7,500)	-100.0%	
USDA Specialty Crop Grant	\$19,287		\$39,906			0.0%	
Rural Development Public Safety Grant	\$0					0.0%	
US Treasury Forfeiture Funds		\$89,224	\$89,224		(\$89,224)	-100.0%	
Byrne Grant	\$1,520	\$30,525	\$32,746	\$0	(\$30,525)	-100.0%	
<b>TOTAL GRANTS</b>	<b>\$1,492,319</b>	<b>\$1,294,585</b>	<b>\$885,629</b>	<b>\$565,046</b>	<b>(\$729,539)</b>	<b>-56.4%</b>	
<b>COMPARISON TO FY14 BUDGET</b>			<b>(\$408,956)</b>	<b>(\$729,539)</b>			
<b>TOTAL CURRENT YR REVENUE &amp; GRANTS</b>	<b>\$33,231,439</b>	<b>\$33,742,067</b>	<b>\$34,420,235</b>	<b>\$32,652,851</b>	<b>(\$1,089,216)</b>	<b>-3.2%</b>	
<b>REVENUE FROM PRIOR YR BALANCES</b>							
Year Ending Balance	\$0	\$2,875,502	\$964,323	\$2,176,345	(\$699,157)	-24.3%	
<b>TOTAL PRIOR YEAR BALANCES</b>	<b>\$0</b>	<b>\$2,875,502</b>	<b>\$964,323</b>	<b>\$2,176,345</b>	<b>-\$699,157</b>	<b>-24.3%</b>	
<b>TOTAL ALL FUNDING SOURCES</b>	<b>\$33,231,439</b>	<b>\$36,617,569</b>	<b>\$35,384,558</b>	<b>\$34,829,196</b>	<b>-\$1,788,373</b>	<b>-4.9%</b>	

General Fund Expenditures: 3/12/2014	FY14 Projected	FY14 Budget As Amended	FY15 Requested	% Chg	FY15 Changes Staff	FY15 Changes BOS	Revised	% Chg	Notes
Supervisors	\$115,166	\$118,940	\$120,166	1.0%			\$120,166	1.0%	
County Admin.	\$326,601	\$321,619	\$321,735	0.0%			\$321,735	0.0%	
County Attorney	\$103,730	\$85,000	\$85,000	0.0%			\$85,000	0.0%	
Comm. of Revenue	\$245,134	\$243,550	\$245,890	1.0%			\$245,890	1.0%	
Reassessment	\$107,078	\$98,577	\$0	-100.0%			\$0	-100.0%	*Set aside for 2018 reassessment included as Transfer to Reassessment Fund
Board of Equalization	\$15,471	\$20,510	\$810	-96.1%			\$810	-96.1%	
Treasurer	\$336,094	\$312,783	\$337,634	7.9%	-\$2,102		\$335,532	7.3%	Reduced \$2,102 for outside drop box.
Finance	\$238,726	\$234,195	\$294,844	25.9%	-\$26,624		\$268,220	14.5%	Allowed for PT rather than FT position (24 hrs per week).
Technology	\$201,828	\$213,892	\$219,339	2.5%			\$219,339	2.5%	
Land Use Panel	\$4,506	\$9,312	\$4,506	-51.6%			\$4,506	-51.6%	
Board of Elections	\$29,366	\$34,577	\$31,297	-9.5%			\$31,297	-9.5%	
Registrar	\$87,499	\$86,479	\$88,368	2.2%	-\$900		\$87,468	1.1%	Omitted scanner purchase.
Courts (all)	\$431,289	\$431,240	\$448,338	4.0%	-\$19,698		\$428,640	-0.6%	Reduced PT wages & attorney fees for GDC. Reduced Detention Home by 10,698.
Commonwealth Attorney	\$353,437	\$344,136	\$349,044	1.4%	-\$1,000		\$348,044	1.1%	Omitted equipment of \$1,000 not specifically designated.
Sheriff	\$1,657,045	\$1,682,339	\$1,568,754	-6.8%	-\$36,057		\$1,532,697	-8.9%	Omitted PT Investigator, reduced police supply increase of \$10,000, reduced DARE supplies
Public Safety & Emergency Services	\$374,323	\$364,912	\$376,209	3.1%	\$45,483		\$421,692	15.6%	Omitted emergency expenses, 3 PT dispatchers to FT (ACA)
Emergency Services Council	\$686,993	\$685,446	\$668,100	-2.5%	-\$21,500		\$646,600	-5.7%	Reduced Council by \$14,000 for training/supplies and omitted volunteer stipend, \$7,500
E911 Program	\$308,826	\$314,717	\$347,842	10.5%	-\$7,900		\$339,942	8.0%	Reduced various non-specific "as needed" items
Forest Fire Service	\$20,821	\$20,822	\$20,821	0.0%			\$20,821	0.0%	
Paid EMS	\$673,497	\$739,600	\$686,979	-7.1%	-\$5,500		\$681,479	-7.9%	Reduced additional training with Dr. Just.
Regional Jail	\$717,489	\$623,591	\$759,636	21.8%			\$759,636	21.8%	
Building Inspections	\$211,053	\$215,973	\$377,804	74.9%	-\$157,286		\$220,518	2.1%	Omitted new positions and local stormwater startup costs.
Animal Control	\$147,529	\$158,534	\$165,681	4.5%			\$165,681	4.5%	Includes \$2,000 for acoustic pads and \$4,800 for kennel door replacement.
Medical Examiner	\$100	\$160	\$160	0.0%			\$160	0.0%	
Waste Management	\$972,181	\$1,012,101	\$1,076,652	6.4%	-\$51,580		\$1,025,072	1.3%	
Building & Grounds	\$678,977	\$694,949	\$713,224	2.6%			\$713,224	2.6%	
Motor Pool	\$445,420	\$376,079	\$407,000	8.2%	-\$176,500		\$230,500	-38.7%	Omitted vehicle requests. Sheriff agreed to purchase using asset forfeiture.
Recreation	\$201,404	\$206,239	\$209,203	1.4%	-\$5,000		\$204,203	-1.0%	Omitted football program.
Planning	\$148,312	\$155,582	\$212,853	36.8%	-\$56,051		\$156,802	0.8%	Omitted new position.
Community Development	\$295,363	\$290,708	\$294,825	1.4%			\$294,825	1.4%	
Anti-Litter Grant	\$6,702	\$6,702	\$6,702	0.0%			\$6,702	0.0%	
Extension Service	\$49,846	\$49,846	\$50,865	2.0%			\$50,865	2.0%	
Refunds	\$30,000	\$30,000	\$30,000	0.0%			\$30,000	0.0%	
Employee Salary Adjusment/Benefit Cost	\$0	\$132,550	\$135,600	2.3%			\$135,600	2.3%	Funding for disability program for new employees & 3% pay adjustment
Transfer to Social Services including CSA	\$1,852,054	\$1,852,054	\$1,852,054	0.0%			\$1,852,054	0.0%	
Transfer to Debt Service	\$3,331,008	\$3,331,008	\$3,266,560	-1.9%			\$3,266,560	-1.9%	
Transfer for Piney River Debt & operations	\$50,000	\$50,000	\$40,000	-20.0%			\$40,000	-20.0%	Increase necessary after review of PRWS budget.
Transfer to Broadband Fund (Operations)	\$123,335	\$123,335	\$100,000	-18.9%			\$100,000	-18.9%	Subject to change after further evaluation of BB Fund.
Transfer to Reassessment Fund*	\$0	\$0	\$0	0.0%	\$100,000		\$100,000	100.0%	Reassessment set-aside.
<b>Subtotal Departmental Operations</b>	<b>\$15,578,203</b>	<b>\$15,672,057</b>	<b>\$15,914,495</b>	<b>1.5%</b>	<b>-\$422,215</b>	<b>\$0</b>	<b>\$15,492,280</b>	<b>-1.1%</b>	
<b>Comparisons to FY14 Budget</b>			<b>\$242,438</b>				<b>-\$179,777</b>		

**General Fund Expenditures Continued- Page 2**

<b>Agency Requests</b>	<b>FY14 Projected</b>	<b>FY14 Budget</b>	<b>Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY15 Revised</b>	<b>%</b>	<b>Description</b>
Health Department	\$246,311	\$244,301	\$249,590	2.2%	-\$5,289		\$244,301	0.0%	Level funded.
Region Ten	\$92,586	\$92,586	\$92,586	0.0%			\$92,586	0.0%	Funded as requested.
PVCC	\$2,717	\$2,717	\$2,600	-4.3%			\$2,600	-4.3%	Funded as requested.
T.J. Soil & Water Conservation Board	\$31,500	\$31,500	\$62,720	99.1%	-\$31,220		\$31,500	0.0%	Omitted stormwater program costs and level funded.
Non-Departmental Agencies	\$999,225	\$1,016,711	\$1,108,589	9.0%	-\$100,584		\$1,008,005	-0.9%	Level funded agencies and omitted organizations not previously funded.
<b>Subtotal Agency Requests</b>	<b>\$1,372,339</b>	<b>\$1,387,815</b>	<b>\$1,516,085</b>	<b>9.2%</b>	<b>-\$137,093</b>	<b>\$0</b>	<b>\$1,378,992</b>	<b>-0.6%</b>	
<b>Comparisons to FY14 Budget</b>			<b>\$128,270</b>				<b>-\$8,823</b>		
<b>Capital Outlay &amp; Non-Recurring Expense</b>									
Courthouse Renovation Planning	\$0	\$0	\$0	0.0%	\$50,000		\$50,000	100.0%	Planning for renovation of old Courthouse building.
Blue Ridge Railway Trail (grant)	\$280,749	\$299,000	\$0	-100.0%			\$0	-100.0%	
Crozet Tunnel (grant)	\$272,805	\$828,849	\$494,344	-40.4%			\$494,344	-40.4%	
Animal Shelter Improvements	\$0	\$0	\$34,600	100.0%	-\$10,000		\$24,600	100.0%	Includes office addition to animal shelter.
Broadband Network Improvements	\$0	\$0	\$60,500	100.0%			\$60,500	100.0%	Generator & alarms @Rockfish & Martins Store, paving @ Martins Store
Health Department Demolition	\$80,000	\$80,000	\$0	0.0%			\$0	-100.0%	
MM School Demolition	\$80,000	\$0	\$0	0.0%			\$0	0.0%	
Paving Route 1003	\$5,867	\$0	\$0	0.0%			\$0	0.0%	
Maintenance Equipment	\$0	\$0	\$97,000	100.0%	-\$15,000		\$82,000	100.0%	Bucket truck, boom lift (revised pricing), and truck w/ spreader & plow.
Solid Waste Truck	\$0	\$90,000	\$90,000	0.0%			\$90,000	0.0%	Carry forward funding for solid waste truck to FY15
Glass recycling containers	\$0	\$0	\$30,000	100.0%	-\$10,000		\$20,000	100.0%	Purchase of 2 glass recycling containers for Rockfish & Shipman.
Emergency Services Vehicles	\$420,000	\$320,000	\$330,000	3.1%			\$330,000	3.1%	Gladstone fire truck and 50% for ambulance.
Preliminary Engineering Report-Recreation Complex	\$0	\$0	\$0	0.0%			\$0	0.0%	
Dixie Youth Field Improvements	\$0	\$0	\$20,000	100.0%	-\$20,000		\$0	0.0%	
Voting Equipment	\$0	\$0	\$133,721	100.0%	-\$133,721		\$0	0.0%	
Economic Development Planning Studies	\$0	\$0	\$21,000	100.0%	-\$1,000		\$20,000	100.0%	Funds updated market analysis & water & sewer expansion analysis.
Public Safety Radio Project	\$1,133,201	\$2,009,025	\$920,824	-54.2%			\$920,824	-54.2%	Carry forward of remaining project funds
Transfer to Capital Fund (School Reserve)	\$0	\$0	\$0	0.0%			\$0	0.0%	
<b>Subtotal Capital Outlay</b>	<b>\$2,272,622</b>	<b>\$3,626,874</b>	<b>\$2,231,989</b>	<b>-38.5%</b>	<b>-\$139,721</b>	<b>\$0</b>	<b>\$2,092,268</b>	<b>-42.3%</b>	
<b>Comparisons to FY13 Budget</b>			<b>-\$1,394,885</b>				<b>-\$1,534,606</b>		
<b>General Fund Contingency</b>									
General Fund Contingency from recurring revenue	\$0	\$574,408	\$944,048	64.4%	-\$32,000		\$912,048	58.8%	
General Fund Contingency from non-recurring revenue	\$0	\$655,308	\$708,601	8.1%	-\$329,321		\$379,280	-42.1%	
General Fund Contingency for Capital Improvements	\$0		\$0	0.0%			\$0	0.0%	
<b>Subtotal Contingencies</b>	<b>\$0</b>	<b>\$1,229,716</b>	<b>\$1,652,649</b>	<b>34.4%</b>	<b>-\$361,321</b>	<b>\$0</b>	<b>\$1,291,328</b>	<b>5.0%</b>	
<b>Comparisons to FY14 Budget</b>			<b>\$422,933</b>				<b>\$61,612</b>		
<b>SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND</b>	<b>\$19,223,164</b>	<b>\$21,916,462</b>	<b>\$21,315,218</b>	<b>-2.7%</b>	<b>-\$1,060,350</b>		<b>\$20,254,868</b>	<b>-7.6%</b>	
<b>COMPARISONS TO FY14 BUDGET</b>			<b>-\$601,244</b>				<b>-\$1,661,594</b>		

Page 3									
School Funding Requested	FY14 Projected	FY14 Budget	Requested	%	Staff Changes	BOS Changes	FY14 Revised	%	
Transfer to School Nursing	\$215,000	\$215,000	\$224,500	4.4%	-\$9,500		\$215,000	0.0%	Level funded.
Transfer to School Fund (Local only)	\$14,111,107	\$14,111,107	\$14,910,454	5.7%	-\$799,347		\$14,111,107	0.0%	Level funded.
Transfer to School Capital (Purchase of buses)	\$180,000	\$180,000	\$380,000	0.0%	-\$190,000		\$190,000	5.6%	Funds 2 buses @ \$95,000 each
Transfer to School (Facility Improvement)	\$195,000	\$195,000	\$208,221	6.8%	-\$150,000		\$58,221	-70.1%	Request is First Priority CIP from schools excluding buses. Funded is TRE membrane roof.
<b>SUBTOTAL SCHOOL FUNDING REQUESTED</b>	<b>\$14,701,107</b>	<b>\$14,701,107</b>	<b>\$15,723,175</b>	<b>7.0%</b>	<b>-\$1,148,847</b>	<b>\$0</b>	<b>\$14,574,328</b>	<b>-0.9%</b>	
<b>COMPARISONS TO FY14 BUDGET</b>			<b>\$1,022,068</b>				<b>-\$126,779</b>		
<b>TOTAL ALL FUNDING REQUESTS</b>	<b>\$33,924,271</b>	<b>\$36,617,569</b>	<b>\$37,038,393</b>	<b>1.1%</b>	<b>-\$2,209,197</b>	<b>\$0</b>	<b>\$34,829,196</b>	<b>-4.9%</b>	
<b>Comparisons to FY14 Budget</b>			<b>\$420,824</b>				<b>-\$1,788,373</b>		

<b>TOTAL ALL FY14 FUNDING REQUESTS AS REVISED</b>		<b>\$34,829,196</b>
<b>TOTAL FY14 PROJECTED REVENUE</b>		<b>\$34,829,196</b>
<b>FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET</b>		<b>\$0</b>

**Full Time Salaries-County**

12010	\$218,105
12150	\$150,516
12180	\$45,326
13020	\$49,447
32010	\$192,479
32030	\$56,494
34010	\$144,796
35010	\$36,414
42030	\$139,535
43020	\$199,079
71020	\$91,706
81010	\$88,608
81020	\$106,132

**Part time-County**

13020	\$11,000
32010	\$72,000
35010	\$60,000
42030	\$180,000
71020	\$9,000
81010	
81020	\$28,870

**Full Time Salaries-Constitutional**

12090	\$165,840
12130	\$171,006
21060	\$210,908
22010	\$217,914
31020	\$845,348
31020	\$33,740
31020	\$31,150 School Resource
31020	\$57,062 2 FT CH Security
Total Salaries	\$3,251,605
1%	\$32,516
VRS	\$4,003
GL	\$429
FICA	\$2,487
<b>Total</b>	<b>\$39,435</b>

**Part time-Constitutional**

21060	\$10,816
22010	\$17,042
22010	\$19,882
31020	\$12,988
31020	\$5,188
31020	\$30,000
31020	\$19,167 1 PT CH Sec
31020	\$15,000 PT Speed E
31020	\$21,557 PT Investig
Total PT	\$512,510
1%	\$5,125
FICA	\$392
<b>Total</b>	<b>\$5,517</b>

<b>Total FT/PT for 1%</b>	<b>\$44,953</b>
<b>Total FT/PT for 2%</b>	<b>\$89,905</b>
<b>Total FT/PT for 3%</b>	<b>\$134,858</b>

**School Employees ????**

<b>Total FT/PT for 1%</b>	<b>\$164,668</b>
<b>Total FT/PT for 2%</b>	<b>\$329,336</b>
<b>Total FT/PT for 3%</b>	<b>\$494,004</b>

4/8/14

**Contingency Impact (12 cent RE Tax Increase & 55 cent PP Tax Increase)**

**AS ADVERTISED**

FY14 Projected Contingency Carryover	\$ 1,164,401.00
Adjustment for 12 cent RE/55 Cent PP tax increase (1/2 yr)	\$ 115,020.00
	<u>\$ 1,279,421.00</u>
<b><u>FY15 Non-Recurring Contingency</u></b>	\$ 1,164,401.00
Items budgeted using Non-Recurring Contingency:	
Proval/GIS Server	\$ 15,000.00
Animal Control acoustic pads & kennel doors	\$ 6,800.00
Fire Truck & Ambulance (Gladstone)	\$ 330,000.00
Maintenance Equipment	\$ 82,000.00
E911 map books	\$ 7,000.00
Courthouse Planning	\$ 50,000.00
Animal Shelter Improvements	\$ 24,600.00
Broadband Network Improvements	\$ 60,500.00
Economic Development Analysis	\$ 20,000.00
Rt 151 Corridor Study	\$ 1,000.00
TRE membrane roof	\$ 58,221.00
GIS Tower Layer	\$ 10,000.00
Glass Recycling Containers	\$ 20,000.00
Reassessment Set Aside	\$ 100,000.00
	<u>\$ 785,121.00</u>
 FY15 Non-Recurring Contingency (as presented)	 \$ 379,280.00
<b>Required Reduction in Capital Expenditures</b>	<b>\$ -</b>
<b>Non-Recurring Contingency Revised</b>	<b>\$ 494,300.00</b>
 <b><u>FY15 Recurring Contingency</u></b>	 <b>\$ 912,048.00</b>
Revenue Adjustment for 12 cent RE/55 cent PP tax increase	\$ 230,040.00
<b>Balance in FY15 Recurring Contingency</b>	<b><u>\$ 1,142,088.00</u></b>

Equivalent to \$.10 RE  
increase and a PP rate of  
\$3.50

**Contingency Impact (13 cent RE Tax Increase)**

FY14 Projected Contingency Carryover	\$ 1,164,401.00
Adjustment for 13 cent RE tax increase (1/2 yr)	\$ (115,020.00)
	<u>\$ 1,049,381.00</u>

<b><u>FY15 Non-Recurring Contingency</u></b>	\$ 1,164,401.00
Items budgeted using Non-Recurring Contingency:	
Proval/GIS Server	\$ 15,000.00
Animal Control acoustic pads & kennel doors	\$ 6,800.00
Fire Truck & Ambulance (Gladstone)	\$ 330,000.00
Maintenance Equipment	\$ 82,000.00
E911 map books	\$ 7,000.00
Courthouse Planning	\$ 50,000.00
Animal Shelter Improvements	\$ 24,600.00
Broadband Network Improvements	\$ 60,500.00
Economic Development Analysis	\$ 20,000.00
Rt 151 Corridor Study	\$ 1,000.00
TRE membrane roof	\$ 58,221.00
GIS Tower Layer	\$ 10,000.00
Glass Recycling Containers	\$ 20,000.00
Reassessment Set Aside	\$ 100,000.00
	<u>\$ 785,121.00</u>

FY15 Non-Recurring Contingency (as presented) \$ 379,280.00

Required Reduction in Capital Expenditures	\$ -
Non-Recurring Contingency Remaining	\$ 264,260.00

<b><u>FY15 Recurring Contingency</u></b>	\$ 912,048.00
Revenue Adjustment for 13 cent RE tax increase	\$ (230,040.00)
Balance in FY15 Recurring Contingency	<u>\$ 682,008.00</u>

\*\*This scenario reflects the effect of a 10 cent RE tax rate increase  
and a PP increase to \$3.50.

Note:

If the Board elects to make a combination of tax rate changes  
(RE & PP), the impact will be the same if the combination does  
not fully equalize current real estate tax revenues.

**Contingency Impact (12 cent RE Tax Increase)**

FY14 Projected Contingency Carryover	\$ 1,164,401.00
Adjustment for 12 cent RE tax increase (1/2 yr)	\$ (230,040.00)
	<u>\$ 934,361.00</u>

**FY15 Non-Recurring Contingency** \$ 1,164,401.00

Items budgeted using Non-Recurring Contingency:	
Proval/GIS Server	\$ 15,000.00
Animal Control acoustic pads & kennel doors	\$ 6,800.00
Fire Truck & Ambulance (Gladstone)	\$ 330,000.00
Maintenance Equipment	\$ 82,000.00
E911 map books	\$ 7,000.00
Courthouse Planning	\$ 50,000.00
Animal Shelter Improvements	\$ 24,600.00
Broadband Network Improvements	\$ 60,500.00
Economic Development Analysis	\$ 20,000.00
Rt 151 Corridor Study	\$ 1,000.00
TRE membrane roof	\$ 58,221.00
GIS Tower Layer	\$ 10,000.00
Glass Recycling Containers	\$ 20,000.00
Reassessment Set Aside	\$ 100,000.00
	<u>\$ 785,121.00</u>

FY15 Non-Recurring Contingency (as presented) \$ 379,280.00

Required Reduction in Capital Expenditures	\$ -
Non-Recurring Contingency Remaining	\$ 149,240.00

<b><u>FY15 Recurring Contingency</u></b>	\$ 912,048.00
Revenue Adjustment for 12 cent RE tax increase	\$ (460,080.00)
Balance in FY15 Recurring Contingency	<u>\$ 451,968.00</u>

**Contingency Impact (10 cent RE Tax Increase)**

FY14 Projected Contingency Carryover	\$ 1,164,401.00
Adjustment for 10 cent RE tax increase (1/2 yr)	\$ (460,080.00)
	<u>\$ 704,321.00</u>

<b><u>FY15 Non-Recurring Contingency</u></b>	<b>\$ 1,164,401.00</b>
Items budgeted using Non-Recurring Contingency:	
Proval/GIS Server	\$ 15,000.00
Animal Control acoustic pads & kennel doors	\$ 6,800.00
Fire Truck & Ambulance (Gladstone)	\$ 330,000.00
Maintenance Equipment	\$ 82,000.00
E911 map books	\$ 7,000.00
Courthouse Planning	\$ 50,000.00
Animal Shelter Improvements	\$ 24,600.00
Broadband Network Improvements	\$ 60,500.00
Economic Development Analysis	\$ 20,000.00
Rt 151 Corridor Study	\$ 1,000.00
TRE membrane roof	\$ 58,221.00
GIS Tower Layer	\$ 10,000.00
Glass Recycling Containers	\$ 20,000.00
Reassessment Set Aside	\$ 100,000.00
	<u>\$ 785,121.00</u>

FY15 Non-Recurring Contingency (as presented) \$ 379,280.00

Required Reduction in Capital Expenditures	\$ 80,800.00
Non-Recurring Contingency Remaining	\$ -

<b><u>FY15 Recurring Contingency</u></b>	<b>\$ 912,048.00</b>
Revenue Adjustment for 10 cent RE tax increase	\$ (920,160.00)
Required Reduction in Expenditures	<u>\$ 8,112.00</u>

\*\*In this scenario, there is no contingency unless expenditures are cut further than indicated above.

**Impact of Change in PP Tax Rate**

<b>Vehicle Value</b>	<b>\$900</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$25,000</b>	<b>\$30,000</b>
<b>Current Tax Rate <u>\$ 2.95</u></b>	\$26.55	\$295.00	\$442.50	\$737.50	\$885.00
Tax Relief 46%	<u>\$26.55</u>	<u>\$135.70</u>	<u>\$203.55</u>	<u>\$271.40</u>	<u>\$271.40</u>
<b>Tax Owed</b>	\$0.00	\$159.30	\$238.95	\$466.10	\$613.60
<b>Tax Rate <u>\$3.45</u> (50 cent increase)</b>	\$31.05	\$345.00	\$517.50	\$862.50	\$1,035.00
Tax Relief estimated 39%	<u>\$31.05</u>	<u>\$134.55</u>	<u>\$201.83</u>	<u>\$269.10</u>	<u>\$269.10</u>
<b>Tax Owed</b>	\$0.00	\$210.45	\$315.68	\$593.40	\$765.90
<b>Increase over current</b>	\$0.00	\$51.15	\$76.73	\$127.30	\$152.30
<b>Tax Rate <u>\$3.50</u> (55 cent increase)</b>	\$31.50	\$350.00	\$525.00	\$875.00	\$1,050.00
Tax Relief estimated 39%	<u>\$31.50</u>	<u>\$136.50</u>	<u>\$204.75</u>	<u>\$273.00</u>	<u>\$273.00</u>
<b>Tax Owed</b>	\$0.00	\$213.50	\$320.25	\$602.00	\$777.00
<b>Increase over current</b>	\$0.00	\$54.20	\$81.30	\$135.90	\$163.40
<b>Tax Rate <u>\$3.95</u> (1 dollar increase)</b>	\$35.55	\$395.00	\$592.50	\$987.50	\$1,185.00
Tax Relief estimated 34%	<u>\$35.55</u>	<u>\$134.30</u>	<u>\$201.45</u>	<u>\$268.60</u>	<u>\$268.60</u>
<b>Tax Owed</b>	\$0.00	\$260.70	\$391.05	\$718.90	\$916.40
<b>Increase over current</b>	\$0.00	\$101.40	\$152.10	\$252.80	\$302.80

\$3.45 is 16.9% increase

\$3.50 is 18.6% increase

\$3.95 is 33.9% increase

<b>Adjustment at \$3.45 rate</b>	<b>\$671,832</b>	<b>2.9</b>	<b>Pennies Reduction to RE rate</b>
<b>Adjustment at \$3.50 rate</b>	<b>\$739,413</b>	<b>3.2</b>	<b>Pennies Reduction to RE rate</b>
<b>Adjustment at \$3.95 rate</b>	<b>\$1,347,639</b>	<b>5.9</b>	<b>Pennies Reduction to RE rate</b>

Note:

Tax relief on \$1,000 or less value is 100%.

Maximum relief is based on \$20,000 value only.

<b>2013 Tax Rates:</b>	<b>PP</b>	<b>RE</b>	<b>LU</b>
Charlottesville	\$4.20	\$0.950	No
Albemarle	\$4.28	\$0.766	Yes
Fluvanna	\$4.15	\$0.795	Yes
Greene	\$5.00	\$0.720	Yes
Louisa	\$1.90	\$0.650	Yes
Amherst	\$3.25	\$0.540	Yes
Campbell	\$4.45	\$0.530	Yes
Appomattox	\$4.60	\$0.575	Yes
Lynchburg	\$3.80	\$1.110	Yes
Buckingham	\$4.05	\$0.440	No