FY16 GENERAL FUND REVENUE SYNOPSIS - As Advertised

Revenues	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Real Estate Taxes	$17,166,152.00	$17,508,413.00	$342,261.00	1.99%
Public Service Tax	$528,790.00	$770,000.00	$241,210.00	45.62%
Personal Property Taxes	$5,313,612.00	$5,300,983.00	-$12,629.00	-0.24%
Machinery and Tools Tax	$8,000.00	$10,000.00	$2,000.00	25.00%
Late Tax Penalty	$170,000.00	$190,000.00	$20,000.00	11.76%
Late Tax Interest	$165,000.00	$165,000.00	$0.00	0.00%
Local Sales & Use Taxes	$1,069,590.00	$1,095,910.00	$26,320.00	2.46%
Utility Taxes	$460,711.00	$470,000.00	$9,289.00	2.02%
Business Licenses	$30,000.00	$30,000.00	$0.00	0.00%
Utility Franchise Tax	$89,000.00	$92,000.00	$3,000.00	3.37%
Motor Vehicle Licenses	$716,064.00	$713,085.00	-$2,979.00	-0.42%
Bank Franchise Tax	$60,000.00	$65,000.00	$5,000.00	8.33%
Recordation Taxes	$220,000.00	$215,000.00	-$5,000.00	-2.27%
Meals & Lodging Taxes	$1,340,000.00	$1,473,500.00	$133,500.00	9.96%
Dog Licenses	$8,000.00	$10,000.00	$2,000.00	25.00%
Permit Fees	$228,750.00	$174,750.00	-$54,000.00	-23.61%
Court Fines & Forfeitures	$362,600.00	$365,600.00	$3,000.00	0.83%
Interest on Investments	$50,000.00	$50,000.00	$0.00	0.00%
Rental Income & Sale of Property	$0.00	$25,000.00	$25,000.00	100.00%
Court Costs	$20,200.00	$23,000.00	$2,800.00	13.86%
Commonwealth Attorney Fees	$800.00	$800.00	$0.00	0.00%
Landfill Fees	$160,000.00	$160,000.00	$0.00	0.00%
Recreation Fees	$50,000.00	$50,900.00	$900.00	1.80%
Sale of Literature	$120.00	$120.00	$0.00	0.00%
Expenditure Refunds	$15,000.00	$15,000.00	$0.00	0.00%
Miscellaneous	$16,497.00	$20,450.00	$3,953.00	23.96%
Recovered Costs	$627,200.00	$604,988.00	-$22,212.00	-3.54%
Total Local Sources	**$28,876,086.00**	**$29,599,499.00**	**$723,413.00**	**2.51%**
Total Local Sources Projected FY 14-15	**$29,465,709.00**	**$28,870,089.00**	**-$595,620.00**	**-2.02%**
Non-Categorical State Aid	$653,000.00	$645,000.00	-$8,000.00	-1.23%
Shared Expenses Comp Board.	$1,387,565.00	$1,423,880.00	$36,315.00	2.62%
Public Assistance	$783,208.00	$809,067.00	$25,859.00	3.30%
Other Categorical Aid	$664,004.00	$611,161.00	-$52,843.00	-7.96%
Total Commonwealth	**$3,487,777.00**	**$3,489,108.00**	**$1,331.00**	**0.04%**
Total Commonwealth Projected FY 14-15	**$3,685,054.00**	**$3,489,108.00**	**-$195,946.00**	**-5.32%**
Payment In lieu of Taxes	$54,000.00	$54,000.00	$0.00	0.00%
Categorical Aid Federal	$496,904.00	$521,119.00	$24,215.00	4.87%
Total Federal	**$550,904.00**	**$575,119.00**	**$24,215.00**	**4.40%**
Total Federal Projected FY 14-15	**$821,957.00**	**$575,119.00**	**-$246,838.00**	**-30.03%**
Non-Revenue Receipts (Bond Proceeds)	$0.00	$0.00	$0.00	0.00%
Transfers From Other Funds	$0.00	$0.00	$0.00	-100.00%
Total Other Financing Sources	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total Other Financing Projected FY 14-15	**$2,149.00**	**$0.00**	**-$2,149.00**	**-100.00%**
Prior Year Balances	**$2,333,388.00**	**$2,835,326.00**	**$501,938.00**	**21.51%**
Year Ending Balance Projected FY 14-15	**$1,985,860.00**	**$2,835,326.00**	**$849,466.00**	**42.78%**
TOTAL REVENUE	**$35,248,155.00**	**$36,499,052.00**	**$1,250,897.00**	**3.55%**
TOTAL REVENUE PROJECTED FY 14-15	**$35,960,729.00**	**$36,499,052.00**	**$538,323.00**	**1.50%**

FY16 GENERAL FUND EXPENDITURE SYNOPSIS - As Advertised

Expenditure by Dept.	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Board of Supervisors	$140,166.00	$118,166.00	-$22,000.00	-15.70%
County Administrator	$321,735.00	$321,057.00	-$678.00	-0.21%
County Attorney	$85,000.00	$85,000.00	$0.00	0.00%
Commissioner Of The Revenue	$245,890.00	$235,179.00	-$10,711.00	-4.36%
Reassessment	$0.00	$0.00	$0.00	0.00%
Board of Equalization	$810.00	$0.00	-$810.00	-100.00%
Treasurer	$335,532.00	$342,486.00	$6,954.00	2.07%
Finance & Accounting	$268,220.00	$255,400.00	-$12,820.00	-4.78%
Technology	$219,339.00	$198,676.00	-$20,663.00	-9.42%
Land Use Panel	$4,506.00	$2,138.00	-$2,368.00	-52.55%
Board of Elections	$31,297.00	$32,923.00	$1,626.00	5.20%
Registrar	$87,468.00	$88,003.00	$535.00	0.61%
Circuit Court	$30,292.00	$30,292.00	$0.00	0.00%
General District Court	$4,328.00	$4,328.00	$0.00	0.00%
Nelson VJCCCA	$42,065.00	$40,566.00	-$1,499.00	-3.56%
J & D District Court	$6,327.00	$6,210.00	-$117.00	-1.85%
Clerk of Circuit Court	$346,802.00	$351,189.00	$4,387.00	1.26%
Magistrate	$325.00	$325.00	$0.00	0.00%
Commonwealth Attorney	$348,044.00	$354,624.00	$6,580.00	1.89%
Sheriff	$1,617,910.00	$1,550,484.00	-$67,426.00	-4.17%
Emergency Services	$421,692.00	$426,061.00	$4,369.00	1.04%
Emergency Services Council	$662,400.00	$668,139.00	$5,739.00	0.87%
E-911 Program	$331,442.00	$442,901.00	$111,459.00	33.63%
Forest Fire Service	$20,821.00	$20,821.00	$0.00	0.00%
Paid EMS	$686,479.00	$773,656.00	$87,177.00	12.70%
Regional Jail	$759,636.00	$645,636.00	-$114,000.00	-15.01%
Building Inspector	$220,518.00	$280,547.00	$60,029.00	27.22%
Animal Control	$165,681.00	$212,824.00	$47,143.00	28.45%
Medical Examiner	$160.00	$160.00	$0.00	0.00%
Waste Management	$1,025,072.00	$1,034,497.00	$9,425.00	0.92%
Buildings and Grounds	$713,224.00	$723,654.00	$10,430.00	1.46%
Motor Pool	$293,788.00	$322,718.00	$28,930.00	9.85%
Local Health Department	$244,301.00	$244,979.00	$678.00	0.28%
Mental Health	$92,586.00	$98,586.00	$6,000.00	6.48%
Community College	$2,600.00	$2,513.00	-$87.00	-3.35%
Parks and Recreation	$204,203.00	$205,258.00	$1,055.00	0.52%
Planning	$156,802.00	$153,438.00	-$3,364.00	-2.15%
Community Development	$294,825.00	$295,763.00	$938.00	0.32%
Soil & Water Conserv. Board	$31,500.00	$31,500.00	$0.00	0.00%
Litter Control	$6,702.00	$6,683.00	-$19.00	-0.28%
VPI & SU Extension Service	$50,865.00	$52,597.00	$1,732.00	3.41%
Non-Departmental	$1,489,446.00	$1,550,454.00	$61,008.00	4.10%
Capital Outlay	$1,761,300.00	$605,685.00	-$1,155,615.00	-65.61%
General Fund Refunds	$30,000.00	$30,000.00	$0.00	0.00%
Transfers	$19,992,942.00	$22,198,444.00	$2,205,502.00	11.03%
Contingency from recurring revenue	$1,148,601.00	$1,149,576.00	$975.00	0.08%
Contingency from non-recurring revenue	$304,513.00	$304,916.00	$403.00	0.13%
TOTAL EXPENDITURE BUDGET	**$35,248,155.00**	**$36,499,052.00**	**$1,250,897.00**	**3.55%**
TOTAL EXPENDITURE PROJECTED FY14-15	**$33,785,991.00**	**$36,499,052.00**	**$2,713,061.00**	**8.03%**

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS -Proposed

Expenditure by Dept.	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
County Debt Service				
Trustee Fees	$1,500.00	$2,000.00	$500.00	33.33%
Principal IBM AS400	$0.00	$0.00	$0.00	0.00%
Principal (Judicial Center)	$300,000.00	$310,000.00	$10,000.00	3.33%
Principal (Conv. Centers)	$295,000.00	$310,000.00	$15,000.00	5.08%
Principal (Radio Project)	$130,000.00	$135,000.00	$5,000.00	3.85%
Interest IBM AS400	$0.00	$0.00	$0.00	0.00%
Interest (Judicial Center)	$226,575.00	$216,544.00	-$10,031.00	-4.43%
Interest (Courthouse-Phase 2)	$0.00	$115,000.00	$115,000.00	100.00%
Interest (Conv. Centers)	$35,258.00	$21,505.00	-$13,753.00	-39.01%
Interest (Radio Project)	$64,706.00	$58,266.00	-$6,440.00	-9.95%
Debt Service Reserve (Judicial Ctr)	$0.00	$0.00	$0.00	0.00%
Total County Debt Service	**$1,053,039.00**	**$1,168,315.00**	**$114,776.00**	10.95%
County Debt for Schools				
Trustee Fees	$4,750.00	$3,000.00	-$1,750.00	-36.84%
Principal Capital Leases	$0.00	$0.00	$0.00	0.00%
Principal VRA (Ref Lit Loan)	$240,000.00	$235,000.00	-$5,000.00	-2.08%
Principal VPSA Bonds	$700,000.00	$740,000.00	$40,000.00	5.71%
Principal VRS Financing	$54,184.00	$57,863.00	$3,679.00	6.79%
Principal Lease Rev. 2001A	$0.00	$0.00	$0.00	0.00%
Principal Lease Rev. 2002 (2012)	$480,000.00	$490,000.00	$10,000.00	2.08%
Interest Capital Leases	$0.00	$0.00	$0.00	0.00%
Interest VRA (Ref Lit Loan)	$38,625.00	$30,878.00	-$7,747.00	-20.06%
Interest VPSA Bonds	$437,540.00	$400,820.00	-$36,720.00	-8.39%
Interest VRS Refinancing	$16,284.00	$12,605.00	-$3,679.00	-22.59%
Interest Lease Rev. 2001A	$0.00	$0.00	$0.00	0.00%
Interest Lease Rev. 2002 (2012)	$242,138.00	$228,800.00	-$13,338.00	-5.51%
Total County Debt for Schools	**$2,213,521.00**	**$2,198,966.00**	**-$14,555.00**	-0.66%
Total Debt Service	**$3,266,560.00**	**$3,367,281.00**	**$100,721.00**	3.08%

REVENUE SYNOPSIS -Proposed

Revenues	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Transfers from General Fund	$3,266,560.00	$3,367,281.00	$100,721.00	3.08%
Transfers from Capital Fund	$0.00	$0.00	$0.00	0.00%
Total Transfers	**$3,266,560.00**	**$3,367,281.00**	**$100,721.00**	**3.08%**
Year Ending Balance	**$0.00**	**$0.00**	**$0.00**	**0.00%**
Total	**$3,266,560.00**	**$3,367,281.00**	**$100,721.00**	**3.08%**

CAPITAL FUND

EXPENDITURE SYNOPSIS- Proposed

Expenditure by Dept.	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Capital Projects				
Transfer to Debt Service	$0.00	$0.00	$0.00	0.00%
Transfer to Piney River 3	$0.00	$0.00	$0.00	0.00%
Transfer to General Fund	$0.00	$0.00	$0.00	0.00%
Capital Reserve (School)	$300,500.00	$300,500.00	$0.00	0.00%
Capital Reserve (Buses)	$0.00	$0.00	$0.00	0.00%
Capital Reserve (Unallocated)	$597,440.00	$597,543.00	$103.00	0.02%
Arbitrage Rebate	$0.00	$0.00	$0.00	0.00%
Total	**$897,940.00**	**$898,043.00**	**$103.00**	**0.01%**

REVENUE SYNOPSIS -Proposed

Revenues	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Capital Projects				
Interest on Investments	$48.00	$48.00	$0.00	0.00%
Bond Proceeds	$0.00	$0.00	$0.00	0.00%
VPSA Refunding Proceeds	$0.00	$0.00	$0.00	0.00%
Transfer from General Fund	$0.00	$0.00	$0.00	0.00%
Year Ending Balance	$897,892.00	$897,995.00	$103.00	0.01%
Total	**$897,940.00**	**$898,043.00**	**$103.00**	**0.01%**

COURTHOUSE PROJECT FUND

EXPENDITURE SYNOPSIS -Proposed

Expenditure by Dept.	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Courthouse Project				
Architectural (existing Courthouse renovation)	$600,000.00	$357,046.00	-$242,954.00	-40.49%
Testing Services	$0.00	$20,000.00	$20,000.00	100.00%
Construction	$105,000.00	$6,716,225.00	$6,611,225.00	6296.40%
Insurance	$0.00	$0.00	$0.00	0.00%
Furnishings (Signs/Display)	$0.00	$150,000.00	$150,000.00	100.00%
IT/E911 Equipment & Installation	$0.00	$40,000.00	$40,000.00	100.00%
Transfer to General Fund	$0.00	$0.00	$0.00	0.00%
Contingency	$0.00	$0.00	$0.00	0.00%
Total	**$705,000.00**	**$7,283,271.00**	**$6,578,271.00**	933.09%

REVENUE SYNOPSIS -Proposed

Revenues	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Courthouse Project				
Bond Proceeds	$0.00	$5,500,000.00	$5,500,000.00	100.00%
General Fund Transfer	$0.00	$1,426,225.00	$1,426,225.00	100.00%
Year Ending Balance	$705,000.00	$357,046.00	-$347,954.00	-49.36%
Total	**$705,000.00**	**$7,283,271.00**	**$6,578,271.00**	933.09%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -Proposed

Expenditure by Dept.	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
CDBG Projects				
Transfer to Broadband Fund	$0.00	$300,000.00	$300,000.00	100.00%
Total	**$0.00**	**$300,000.00**	**$300,000.00**	**100.00%**

REVENUE SYNOPSIS -Proposed

Revenues	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Transfers				
Transfer from General Fund	$0.00	$100,000.00	$100,000.00	100.00%
CDBG Projects				
Broadband	$0.00	$200,000.00	$200,000.00	100.00%
Total	**$0.00**	**$300,000.00**	**$300,000.00**	**100.00%**

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - Proposed

Expenditure by Dept.	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
New Connection Installation	$30,000.00	$30,000.00	$0.00	0.00%
Maintenance and Repairs	$37,621.00	$38,000.00	$379.00	1.01%
Legal Services	$420.00	$400.00	-$20.00	-4.76%
Electrical Services	$8,161.00	$9,000.00	$839.00	10.28%
Billing/Postal Services	$6,400.00	$5,500.00	-$900.00	-14.06%
Meter Reading Service	$0.00	$0.00	$0.00	0.00%
Water and Sewer	$44,000.00	$47,000.00	$3,000.00	6.82%
Telecommunications	$830.00	$900.00	$70.00	8.43%
Permit Fees	$300.00	$300.00	$0.00	0.00%
Maintenance Supplies	$16,000.00	$17,500.00	$1,500.00	9.38%
Refunds	$250.00	$250.00	$0.00	0.00%
Debt Service	$69,379.00	$69,379.00	$0.00	0.00%
Total	**$213,361.00**	**$218,229.00**	**$4,868.00**	**2.28%**

REVENUE SYNOPSIS -Proposed

Revenues	FY 14-15 Amended Budget	FY 15-16 Proposed Budget	Increase/Decrease	% Change
Piney River Water/Sewer				
Fees for Water/Sewer	$110,270.00	$111,000.00	$730.00	0.66%
Connection/Installation Fees	$42,000.00	$42,000.00	$0.00	0.00%
Transfer from Debt Service Fund	$0.00	$0.00	$0.00	0.00%
Transfer from General Fund	$40,000.00	$40,000.00	$0.00	0.00%
Year Ending Balance	$21,091.00	$25,229.00	$4,138.00	19.62%
Total	**$213,361.00**	**$218,229.00**	**$4,868.00**	**2.28%**