

GENERAL FUND EXPENDITURE SYNOPSIS - As Adopted

Expenditure by Dept.	FY 10-11	FY 11-12	Increase/Decrease	% Change
	Amended Budget	Proposed Budget		
Board of Supervisors	\$119,822.00	\$112,713.00	-\$7,109.00	-5.93%
County Administrator	\$305,869.00	\$295,283.00	-\$10,586.00	-3.46%
County Attorney	\$60,000.00	\$60,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$228,172.00	\$228,097.00	-\$75.00	-0.03%
Reassessment	\$245,000.00	\$88,500.00	-\$156,500.00	0.00%
Board of Equalization	\$0.00	\$20,225.00	\$20,225.00	-100.00%
Treasurer	\$316,259.00	\$316,255.00	-\$4.00	0.00%
Finance & Accounting	\$224,777.00	\$224,607.00	-\$170.00	-0.08%
Technology	\$211,358.00	\$189,836.00	-\$21,522.00	-10.18%
Land Use Panel	\$8,812.00	\$8,812.00	\$0.00	0.00%
Board of Elections	\$31,344.00	\$31,344.00	\$0.00	0.00%
Registrar	\$81,065.00	\$86,017.00	\$4,952.00	6.11%
Circuit Court	\$29,550.00	\$29,550.00	\$0.00	0.00%
General District Court	\$6,565.00	\$6,565.00	\$0.00	0.00%
Nelson VJCCCA	\$59,265.00	\$51,785.00	-\$7,480.00	-12.62%
J & D District Court	\$6,092.00	\$6,092.00	\$0.00	0.00%
Clerk of Circuit Court	\$321,435.00	\$315,767.00	-\$5,668.00	-1.78%
Commonwealth Attorney	\$328,474.00	\$329,746.00	\$1,272.00	0.39%
Sheriff	\$1,337,241.00	\$1,356,313.00	\$19,072.00	1.43%
Emergency Services	\$38,971.00	\$36,258.00	-\$2,713.00	-6.96%
Emergency Services Council	\$564,237.00	\$592,986.00	\$28,749.00	5.10%
E-911 Program	\$663,283.00	\$578,398.00	-\$84,885.00	-12.80%
Forest Fire Service	\$20,338.00	\$20,338.00	\$0.00	0.00%
Paid EMS	\$421,292.00	\$416,592.00	-\$4,700.00	-1.12%
Regional Jail	\$486,696.00	\$529,315.00	\$42,619.00	8.76%
Building Inspector	\$279,867.00	\$251,586.00	-\$28,281.00	-10.11%
Animal Control	\$82,442.00	\$76,906.00	-\$5,536.00	-6.72%
Medical Examiner	\$200.00	\$160.00	-\$40.00	-20.00%
Waste Management	\$1,041,733.00	\$1,003,089.00	-\$38,644.00	-3.71%
Buildings and Grounds	\$610,467.00	\$692,344.00	\$81,877.00	13.41%
Motor Pool	\$231,000.00	\$296,053.00	\$65,053.00	28.16%
Local Health Department	\$220,021.00	\$223,268.00	\$3,247.00	1.48%
Mental Health	\$72,078.00	\$72,078.00	\$0.00	0.00%
Community College	\$3,024.00	\$3,024.00	\$0.00	0.00%
Parks and Recreation	\$199,184.00	\$199,775.00	\$591.00	0.30%
Planning	\$175,766.00	\$208,632.00	\$32,866.00	18.70%
Community Development	\$288,847.00	\$265,501.00	-\$23,346.00	-8.08%
Soil & Water Conserv. Board	\$25,500.00	\$25,500.00	\$0.00	0.00%
Litter Control	\$6,219.00	\$6,219.00	\$0.00	0.00%
VPI & SU Extension Service	\$48,775.00	\$47,977.00	-\$798.00	-1.64%
Non-Departmental	\$1,126,834.00	\$1,489,539.00	\$362,705.00	32.19%
Capital Outlay	\$1,430,000.00	\$2,699,000.00	\$1,269,000.00	88.74%
General Fund Refunds	\$34,000.00	\$32,000.00	-\$2,000.00	-5.88%
Transfers	\$18,956,670.00	\$19,182,841.00	\$226,171.00	1.19%
Contingency from recurring revenue	\$250,545.00	\$36,774.00	-\$213,771.00	0.00%
Reserve for Capital Improvements	\$0.00	\$119,122.00	\$119,122.00	100.00%
TOTAL EXPENDITURE BUDGET	\$31,199,089.00	\$32,862,782.00	\$1,663,693.00	5.33%
TOTAL EXPENDITURE PROJECTED FY10-11	\$29,147,311.00	\$32,862,782.00	\$3,715,471.00	12.75%

GENERAL FUND REVENUE SYNOPSIS - As Adopted

	FY 10-11	FY 11-12		
Revenues	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Real Estate Taxes	\$15,399,398.00	\$15,567,866.00	\$168,468.00	1.09%
Public Service Tax	\$556,863.00	\$595,000.00	\$38,137.00	6.85%
Personal Property Taxes	\$3,795,830.00	\$3,970,852.00	\$175,022.00	4.61%
Machinery and Tools Tax	\$5,000.00	\$5,000.00	\$0.00	0.00%
Late Tax Penalty	\$130,000.00	\$130,000.00	\$0.00	0.00%
Late Tax Interest	\$130,000.00	\$130,000.00	\$0.00	0.00%
Local Sales & Use Taxes	\$810,269.00	\$908,000.00	\$97,731.00	12.06%
Utility Taxes	\$453,490.00	\$460,711.00	\$7,221.00	1.59%
Business Licenses	\$30,000.00	\$30,000.00	\$0.00	0.00%
Utility Franchise Tax	\$100,000.00	\$103,500.00	\$3,500.00	3.50%
Motor Vehicle Licenses	\$512,342.00	\$509,554.00	-\$2,788.00	-0.54%
Bank Franchise Tax	\$50,000.00	\$50,000.00	\$0.00	0.00%
Recordation Taxes	\$221,000.00	\$246,253.00	\$25,253.00	11.43%
Meals & Lodging Taxes	\$940,000.00	\$1,044,000.00	\$104,000.00	11.06%
Dog Licenses	\$10,000.00	\$10,000.00	\$0.00	0.00%
Permit Fees	\$146,150.00	\$155,750.00	\$9,600.00	6.57%
Court Fines & Forfeitures	\$251,600.00	\$241,600.00	-\$10,000.00	-3.97%
Interest on Investments	\$65,000.00	\$84,000.00	\$19,000.00	29.23%
Rental Income & Sale of Property	\$166,980.00	\$133,980.00	-\$33,000.00	-19.76%
Court Costs	\$22,500.00	\$22,500.00	\$0.00	0.00%
Commonwealth Attorney Fees	\$500.00	\$500.00	\$0.00	0.00%
Landfill Fees	\$125,000.00	\$180,000.00	\$55,000.00	44.00%
Recreation Fees	\$50,000.00	\$50,000.00	\$0.00	0.00%
Sale of Literature	\$2,500.00	\$2,500.00	\$0.00	0.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$5,200.00	\$8,200.00	\$3,000.00	57.69%
Recovered Costs	\$545,700.00	\$622,577.00	\$76,877.00	14.09%
Total Local Sources	\$24,540,322.00	\$25,277,343.00	\$737,021.00	3.00%
Total Local Sources Projected FY 10-11	\$25,168,691.00	\$24,054,466.00	-\$1,114,225.00	-4.43%
Non-Categorical State Aid	\$612,135.00	\$643,773.00	\$31,638.00	5.17%
Shared Expenses Comp Board.	\$1,311,080.00	\$1,317,400.00	\$6,320.00	0.48%
Public Assistance	\$884,413.00	\$884,413.00	\$0.00	0.00%
Other Categorical Aid	\$416,150.00	\$305,719.00	-\$110,431.00	-26.54%
Total Commonwealth	\$3,223,778.00	\$3,151,305.00	-\$72,473.00	-2.25%
Total Commonwealth Projected FY 10-11	\$3,408,368.00	\$3,151,305.00	-\$257,063.00	-7.54%
Payment In lieu of Taxes	\$44,864.00	\$44,864.00	\$0.00	0.00%
Categorical Aid Federal	\$1,729,995.00	\$2,024,611.00	\$294,616.00	17.03%
Total Federal	\$1,774,859.00	\$2,069,475.00	\$294,616.00	16.60%
Total Federal Projected FY 10-11	\$742,938.00	\$2,069,475.00	\$1,326,537.00	178.55%
Non-Revenue Receipts (Bond Proceeds)	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$902,700.00	\$644,132.00	-\$258,568.00	-28.64%
Total Other Financing Sources	\$902,700.00	\$644,132.00	-\$258,568.00	-28.64%
Total Other Financing Projected FY 10-11	\$920,952.00	\$644,132.00	-\$276,820.00	-30.06%
Year Ending Balance	\$757,430.00	\$1,720,527.00	\$963,097.00	127.15%
Year Ending Balance Projected FY 10-11	\$456,662.00	\$1,720,527.00	\$1,263,865.00	276.76%
TOTAL REVENUE	\$31,199,089.00	\$32,862,782.00	\$1,663,693.00	5.33%
TOTAL REVENUE PROJECTED FY 10-11	\$30,697,611.00	\$32,862,782.00	\$2,165,171.00	7.05%

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS - As Advertised and Adopted FY12

	FY 10-11	FY 11-12	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease
			% Change
Transfers			
Transfer to Piney River W&S	\$0.00	\$0.00	\$0.00
Total Transfers	\$0.00	\$0.00	\$0.00
County Debt Service			
Trustee Fees	\$450.00	\$525.00	\$75.00
Principal IBM AS400	\$0.00	\$0.00	\$0.00
Principal (Judicial Center)	\$0.00	\$335,943.00	\$335,943.00
Principal (Conv. Centers)	\$245,000.00	\$260,000.00	\$15,000.00
Interest IBM AS400	\$0.00	\$0.00	\$0.00
Interest (Judicial Center)	\$0.00	\$309,375.00	\$309,375.00
Interest (Conv. Centers)	\$84,668.00	\$73,665.00	-\$11,003.00
Debt Service Reserve (Judicial Ctr)	\$0.00	\$39,150.00	\$39,150.00
Total County Debt Service	\$330,118.00	\$1,018,658.00	\$688,465.00
County Debt for Schools			
Trustee Fees	\$4,750.00	\$4,750.00	\$0.00
Principal Capital Leases	\$143,021.00	\$71,134.00	-\$71,887.00
Principal Literary Loans	\$250,000.00	\$250,000.00	\$0.00
Principal VPSA Bonds	\$850,000.00	\$860,000.00	\$10,000.00
Principal VRS Financing	\$41,683.00	\$44,492.00	\$2,809.00
Principal Lease Rev. 2001A	\$0.00	\$0.00	\$0.00
Principal Lease Rev. 2002	\$275,000.00	\$350,000.00	\$75,000.00
Interest Capital Leases	\$10,262.00	\$3,521.00	-\$6,741.00
Interest Literary Loans	\$90,000.00	\$80,000.00	-\$10,000.00
Interest VPSA Bonds	\$606,657.00	\$560,730.00	-\$45,927.00
Interest VRS Refinancing	\$28,805.00	\$25,976.00	-\$2,829.00
Interest Lease Rev. 2001A	\$0.00	\$0.00	\$0.00
Interest Lease Rev. 2002	\$541,380.00	\$528,880.00	-\$12,500.00
Total County Debt for Schools	\$2,841,558.00	\$2,779,483.00	-\$62,075.00
Total Debt Service	\$3,171,676.00	\$3,798,141.00	\$626,465.00

REVENUE SYNOPSIS -As Advertised and Adopted FY12

	FY 10-11	FY 11-12	
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease
			% Change
Transfers from General Fund	\$3,071,334.00	\$3,516,564.00	\$445,230.00
Transfers from Capital Fund	\$100,342.00	\$0.00	-\$100,342.00
Total Transfers	\$3,171,676.00	\$3,516,564.00	\$344,888.00
Year Ending Balance	\$0.00	\$281,577.00	\$281,577.00
Total	\$3,171,676.00	\$3,798,141.00	\$626,465.00

CAPITAL FUND

EXPENDITURE SYNOPSIS- As Adopted

	FY 10-11	FY 11-12		
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Capital Projects				
Transfer to Debt Service	\$100,342.00	\$0.00	-\$100,342.00	-100.00%
Transfer to Piney River 3	\$0.00	\$0.00	\$0.00	0.00%
Transfer to General Fund	\$145,398.00	\$600,000.00	\$454,602.00	312.66%
Capital School Reserve	\$0.00	\$300,500.00	\$300,500.00	0.00%
Arbitrage Rebate	\$29,000.00	\$0.00	-\$29,000.00	-100.00%
Total	\$274,740.00	\$900,500.00	\$625,760.00	227.76%

REVENUE SYNOPSIS -As Adopted

	FY 10-11	FY 11-12		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Capital Projects				
Interest on Investments	\$1,000.00	\$100.00	-\$900.00	-90.00%
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	\$300,500.00	\$300,500.00	0.00%
Year Ending Balance	\$273,740.00	\$599,900.00	\$326,160.00	119.15%
Total	\$274,740.00	\$900,500.00	\$625,760.00	227.76%

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - As Advertised and Adopted Fy12

Expenditure by Dept.	FY 10-11	FY 11-12	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
New Connection Installation	\$10,000.00	\$21,700.00	\$11,700.00	117.00%
Maintenance and Repairs	\$82,060.00	\$44,000.00	-\$38,060.00	-46.38%
Legal Services	\$500.00	\$2,000.00	\$1,500.00	300.00%
Electrical Services	\$8,040.00	\$7,100.00	-\$940.00	-11.69%
Billing/Postal Services	\$2,500.00	\$6,235.00	\$3,735.00	149.40%
Meter Reading Service	\$2,025.00	\$0.00	-\$2,025.00	-100.00%
Water and Sewer	\$49,575.00	\$51,000.00	\$1,425.00	2.87%
Telecommunications	\$300.00	\$650.00	\$350.00	116.67%
Permit Fees	\$2,500.00	\$2,500.00	\$0.00	0.00%
Maintenance Supplies	\$500.00	\$15,500.00	\$15,000.00	3000.00%
Refunds	\$1,000.00	\$250.00	-\$750.00	-75.00%
Debt Service	\$69,379.00	\$69,379.00	\$0.00	0.00%
Total	\$228,379.00	\$220,314.00	-\$8,065.00	-3.53%

REVENUE SYNOPSIS -As Advertised and Adopted FY12

Revenues	FY 10-11	FY 11-12	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Piney River Water/Sewer				
Fees for Water/Sewer	\$96,000.00	\$100,000.00	\$4,000.00	4.17%
Connection/Installation Fees	\$18,000.00	\$27,700.00	\$9,700.00	53.89%
Transfer from Debt Service Fund	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$114,379.00	\$70,000.00	-\$44,379.00	-38.80%
Year Ending Balance	\$0.00	\$22,614.00	\$22,614.00	100.00%
Total	\$228,379.00	\$220,314.00	-\$8,065.00	-3.53%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -As Advertised and Adopted FY12

	FY 10-11	FY 11-12	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	<u>Increase/Decrease</u>
			<u>% Change</u>
CDBG Projects			
Dental Health Care Planning	\$22,000.00	\$0.00	-\$22,000.00
Dental Center	\$700,000.00	\$695,000.00	-\$5,000.00
Artisan Trail Planning	\$12,000.00	\$3,000.00	-\$9,000.00
Broadband	\$0.00	\$200,000.00	\$200,000.00
Total	\$734,000.00	\$898,000.00	-\$27,000.00

REVENUE SYNOPSIS -As Advertised and Adopted FY12

	FY 10-11	FY 11-12	
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	<u>Increase/Decrease</u>
			<u>% Change</u>
CDBG Projects			
Dental Health Care Planning	\$22,000.00	\$0.00	-\$22,000.00
Dental Center	\$700,000.00	\$695,000.00	-\$5,000.00
Artisan Trail Planning	\$12,000.00	\$3,000.00	-\$9,000.00
Broadband	\$0.00	\$200,000.00	\$200,000.00
Total	\$734,000.00	\$898,000.00	\$186,000.00

COURTHOUSE PROJECT FUND

EXPENDITURE SYNOPSIS -As Advertised and Adopted FY12				
	FY 10-11	FY 11-12		
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Courthouse Project				
Architectural	\$68,000.00	\$691,323.00	\$623,323.00	916.65%
Other Professional Services	\$15,000.00	\$4,310.00	-\$10,690.00	-71.27%
Construction	\$4,125,000.00	\$1,046,002.00	-\$3,078,998.00	-74.64%
Insurance	\$5,200.00	\$5,200.00	\$0.00	0.00%
Furnishings	\$175,000.00	\$35,000.00	-\$140,000.00	-80.00%
IT/E911 Equipment & Installation	\$275,400.00	\$234,516.00	-\$40,884.00	-14.85%
Debt Service	\$309,375.00	\$250,764.00	-\$58,611.00	-18.94%
Transfer to General Fund	\$595,302.00	\$0.00	-\$595,302.00	-100.00%
Contingency	\$482,800.00	\$0.00	-\$482,800.00	-100.00%
Total	\$6,051,077.00	\$2,267,115.00	-\$3,783,962.00	-62.53%
REVENUE SYNOPSIS -As Advertised and Adopted FY12				
	FY 10-11	FY 11-12		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Courthouse Project				
Bond Proceeds	\$4,450,000.00	\$600,000.00	-\$3,850,000.00	-86.52%
General Fund Transfer	\$309,375.00	\$20,000.00	-\$289,375.00	-93.54%
Year Ending Balance	\$1,291,702.00	\$1,647,115.00	\$355,413.00	27.52%
Total	\$6,051,077.00	\$2,267,115.00	-\$3,783,962.00	-62.53%

BROADBAND PROJECT FUND

EXPENDITURE SYNOPSIS -As Advertised and Adopted FY12

Expenditure by Dept.	FY 10-11	FY 11-12	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Broadband Project				
Professional Services	\$58,750.00	\$22,666.00	-\$36,084.00	-61.42%
Engineering Services	\$542,791.00	\$15,775.00	-\$527,016.00	-97.09%
Construction	\$1,681,767.00	\$750,883.00	-\$930,884.00	-55.35%
Project Inspection	\$0.00	\$131,250.00	\$131,250.00	100.00%
Equipment	\$0.00	\$781,714.00	\$781,714.00	100.00%
Land, Right-of-way, etc.	\$0.00	\$234,020.00	\$234,020.00	100.00%
Contingency	\$0.00	\$222,000.00	\$222,000.00	100.00%
Network Operations				
Network Operator	\$0.00	\$5,773.00	\$5,773.00	100.00%
OSP Maintenance	\$0.00	\$18,283.00	\$18,283.00	100.00%
Internet Backhaul Fees	\$0.00	\$24,056.00	\$24,056.00	100.00%
Total	\$2,283,308.00	\$2,206,420.00	-\$76,888.00	-3.37%

REVENUE SYNOPSIS -As Advertised and Adopted FY12

Revenues	FY 10-11	FY 11-12	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Broadband Project				
BTOP Award (NTIA)	\$1,826,646.00	\$1,566,646.00	-\$260,000.00	-14.23%
CDBG Fund Transfer	\$0.00	\$200,000.00	\$200,000.00	100.00%
General Fund Transfer	\$456,662.00	\$0.00	-\$456,662.00	-100.00%
Year Ending Balance	\$0.00	\$391,662.00	\$391,662.00	100.00%
Network Operations				
Transfer from General Fund	\$0.00	\$16,250.00	\$16,250.00	100.00%
Network Access Charges	\$0.00	\$3,823.00	\$3,823.00	100.00%
Fiber Leases	\$0.00	\$11,152.00	\$11,152.00	100.00%
Tower Leases	\$0.00	\$13,382.00	\$13,382.00	100.00%
Other	\$0.00	\$3,505.00	\$3,505.00	100.00%
Total	\$2,283,308.00	\$2,206,420.00	-\$76,888.00	-3.37%