

GENERAL FUND EXPENDITURE SYNOPSIS - As Adopted

| <u>Expenditure by Dept.</u> | <u>FY 10-11</u> | <u>FY 11-12</u> | <u>Increase/Decrease</u> | <u>% Change</u> |
|--|------------------------|------------------------|--------------------------|-----------------|
| | <u>Amended Budget</u> | <u>Proposed Budget</u> | | |
| 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 | -1.76% |
| 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

| | <u>FY 10-11</u> | <u>FY 11-12</u> | | |
|---|------------------------|------------------------|--------------------------|-----------------|
| <u>Revenues</u> | <u>Amended Budget</u> | <u>Proposed Budget</u> | <u>Increase/Decrease</u> | <u>% Change</u> |
| 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% |

