

GENERAL FUND EXPENDITURE SYNOPSIS - As Advertised & Adopted FY13

Expenditure by Dept.	FY 11-12 Amended Budget	FY 12-13 Proposed Budget	Increase/Decrease	% Change
Board of Supervisors	\$112,713.00	\$118,459.00	\$5,746.00	5.10%
County Administrator	\$295,283.00	\$303,292.00	\$8,009.00	2.71%
County Attorney	\$60,000.00	\$75,000.00	\$15,000.00	25.00%
Commissioner Of The Revenue	\$228,097.00	\$235,741.00	\$7,644.00	3.35%
Reassessment	\$88,500.00	\$270,088.00	\$181,588.00	205.18%
Board of Equalization	\$20,225.00	\$1,905.00	-\$18,320.00	-90.58%
Treasurer	\$325,255.00	\$311,100.00	-\$14,155.00	-4.35%
Finance & Accounting	\$224,607.00	\$227,420.00	\$2,813.00	1.25%
Technology	\$189,836.00	\$202,049.00	\$12,213.00	6.43%
Land Use Panel	\$8,812.00	\$8,312.00	-\$500.00	-5.67%
Board of Elections	\$31,344.00	\$31,684.00	\$340.00	1.08%
Registrar	\$86,017.00	\$88,594.00	\$2,577.00	3.00%
Circuit Court	\$29,550.00	\$29,550.00	\$0.00	0.00%
General District Court	\$6,565.00	\$6,313.00	-\$252.00	-3.84%
Nelson VJCCA	\$60,526.00	\$41,785.00	-\$18,741.00	-30.96%
J & D District Court	\$6,092.00	\$5,916.00	-\$176.00	-2.89%
Clerk of Circuit Court	\$315,767.00	\$324,977.00	\$9,210.00	2.92%
Magistrate	\$0.00	\$840.00	\$840.00	100.00%
Commonwealth Attorney	\$330,334.00	\$323,148.00	-\$7,186.00	-2.18%
Sheriff	\$1,381,540.00	\$1,375,979.00	-\$5,561.00	-0.40%
Emergency Services	\$36,258.00	\$370,923.00	\$334,665.00	923.01%
Emergency Services Council	\$592,986.00	\$601,884.00	\$8,898.00	1.50%
E-911 Program	\$578,398.00	\$298,089.00	-\$280,309.00	-48.46%
Forest Fire Service	\$20,338.00	\$20,338.00	\$0.00	0.00%
Paid EMS	\$416,592.00	\$685,429.00	\$268,837.00	64.53%
Regional Jail	\$529,315.00	\$541,731.00	\$12,416.00	2.35%
Building Inspector	\$251,586.00	\$211,768.00	-\$39,818.00	-15.83%
Animal Control	\$79,906.00	\$127,234.00	\$47,328.00	59.23%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,003,089.00	\$1,017,423.00	\$14,334.00	1.43%
Buildings and Grounds	\$692,344.00	\$672,977.00	-\$19,367.00	-2.80%
Motor Pool	\$296,053.00	\$220,500.00	-\$75,553.00	-25.52%
Local Health Department	\$223,268.00	\$223,268.00	\$0.00	0.00%
Mental Health	\$72,078.00	\$72,078.00	\$0.00	0.00%
Community College	\$3,024.00	\$3,050.00	\$26.00	0.86%
Parks and Recreation	\$199,775.00	\$203,016.00	\$3,241.00	1.62%
Planning	\$208,632.00	\$208,632.00	\$0.00	0.00%
Community Development	\$265,501.00	\$273,509.00	\$8,008.00	3.02%
Soil & Water Conserv. Board	\$25,500.00	\$25,500.00	\$0.00	0.00%
Litter Control	\$6,219.00	\$5,265.00	-\$954.00	-15.34%
VPI & SU Extension Service	\$47,977.00	\$47,976.00	-\$1.00	0.00%
Non-Departmental	\$1,491,314.00	\$1,461,010.00	-\$30,304.00	-2.03%
Capital Outlay	\$2,699,000.00	\$2,900,000.00	\$201,000.00	7.45%
General Fund Refunds	\$32,000.00	\$24,000.00	-\$8,000.00	-25.00%
Transfers	\$19,332,841.00	\$19,721,402.00	\$388,561.00	2.01%
Contingency from recurring revenue	\$36,774.00	\$695,750.00	\$658,976.00	1791.96%
Reserve for Capital Improvements	\$107,122.00	\$723,546.00	\$616,424.00	575.44%
TOTAL EXPENDITURE BUDGET	\$33,049,113.00	\$35,338,610.00	\$2,289,497.00	6.93%
TOTAL EXPENDITURE PROJECTED FY11-12	\$30,965,543.00	\$35,338,610.00	\$4,373,067.00	14.12%

GENERAL FUND REVENUE SYNOPSIS - As Advertised & Adopted FY13

Revenues	FY 11-12 Amended Budget	FY 12-13 Proposed Budget	Increase/Decrease	% Change
Real Estate Taxes	\$15,567,866.00	\$17,024,104.00	\$1,456,238.00	9.35%
Public Service Tax	\$595,000.00	\$595,000.00	\$0.00	0.00%
Personal Property Taxes	\$3,970,852.00	\$4,019,582.00	\$48,730.00	1.23%
Machinery and Tools Tax	\$5,000.00	\$4,500.00	-\$500.00	-10.00%
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	\$908,000.00	\$1,034,128.00	\$126,128.00	13.89%
Utility Taxes	\$460,711.00	\$460,711.00	\$0.00	0.00%
Business Licenses	\$30,000.00	\$30,000.00	\$0.00	0.00%
Utility Franchise Tax	\$103,500.00	\$102,115.00	-\$1,385.00	-1.34%
Motor Vehicle Licenses	\$509,554.00	\$686,625.00	\$177,071.00	34.75%
Bank Franchise Tax	\$50,000.00	\$60,000.00	\$10,000.00	20.00%
Recordation Taxes	\$246,253.00	\$202,450.00	-\$43,803.00	-17.79%
Meals & Lodging Taxes	\$1,044,000.00	\$1,159,237.00	\$115,237.00	11.04%
Dog Licenses	\$10,000.00	\$8,000.00	-\$2,000.00	-20.00%
Permit Fees	\$155,750.00	\$185,150.00	\$29,400.00	18.88%
Court Fines & Forfeitures	\$241,600.00	\$236,600.00	-\$5,000.00	-2.07%
Interest on Investments	\$84,000.00	\$100,000.00	\$16,000.00	19.05%
Rental Income & Sale of Property	\$133,980.00	\$4,500.00	-\$129,480.00	-96.64%
Court Costs	\$22,500.00	\$21,000.00	-\$1,500.00	-6.67%
Commonwealth Attorney Fees	\$500.00	\$500.00	\$0.00	0.00%
Landfill Fees	\$180,000.00	\$165,000.00	-\$15,000.00	-8.33%
Recreation Fees	\$50,000.00	\$49,350.00	-\$650.00	-1.30%
Sale of Literature	\$2,500.00	\$1,000.00	-\$1,500.00	-60.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$8,200.00	\$10,410.00	\$2,210.00	26.95%
Recovered Costs	\$622,577.00	\$760,763.00	\$138,186.00	22.20%
Total Local Sources	\$25,277,343.00	\$27,195,725.00	\$1,918,382.00	7.59%
Total Local Sources Projected FY 11-12	\$25,623,513.00	\$27,195,725.00	\$1,572,212.00	6.14%
Non-Categorical State Aid	\$643,773.00	\$656,964.00	\$13,191.00	2.05%
Shared Expenses Comp Board.	\$1,317,400.00	\$1,310,997.00	-\$6,403.00	-0.49%
Public Assistance	\$884,413.00	\$781,868.00	-\$102,545.00	-11.59%
Other Categorical Aid	\$305,719.00	\$222,727.00	-\$82,992.00	-27.15%
Total Commonwealth	\$3,151,305.00	\$2,972,556.00	-\$178,749.00	-5.67%
Total Commonwealth Projected FY 11-12	\$3,082,305.00	\$2,972,556.00	-\$109,749.00	-3.56%
Payment in lieu of Taxes	\$44,864.00	\$44,864.00	\$0.00	0.00%
Categorical Aid Federal	\$2,041,838.00	\$812,022.00	-\$1,229,816.00	-60.23%
Total Federal	\$2,086,702.00	\$856,886.00	-\$1,229,816.00	-58.94%
Total Federal Projected FY 11-12	\$1,686,553.00	\$856,886.00	-\$829,667.00	-49.19%
Non-Revenue Receipts (Bond Proceeds)	\$0.00	\$1,800,000.00	\$1,800,000.00	100.00%
Transfers From Other Funds	\$644,132.00	\$0.00	-\$644,132.00	-100.00%
Total Other Financing Sources	\$644,132.00	\$1,800,000.00	\$1,155,868.00	179.45%
Total Other Financing Projected FY 11-12	\$645,218.00	\$1,800,000.00	\$1,154,782.00	178.98%
Prior Year Balances	\$1,889,631.00	\$2,513,443.00	\$623,812.00	33.01%
Year Ending Balance Projected FY 11-12	\$1,256,921.00	\$2,513,443.00	\$1,256,522.00	99.97%
TOTAL REVENUE	\$33,049,113.00	\$35,338,610.00	\$2,289,497.00	6.93%
TOTAL REVENUE PROJECTED FY 11-12	\$32,294,510.00	\$35,338,610.00	\$3,044,100.00	9.43%

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS - As Advertised & Adopted FY13

Expenditure by Dept.	FY 11-12	FY 12-13	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Transfers				
Transfer to Piney River W&S	\$0.00	\$0.00	\$0.00	0.00%
Total Transfers	\$0.00	\$0.00	\$0.00	0.00%
County Debt Service				
Trustee Fees	\$525.00	\$1,000.00	\$475.00	90.48%
Principal IBM AS400	\$0.00	\$0.00	\$0.00	0.00%
Principal (Judicial Center)	\$335,943.00	\$335,943.00	\$0.00	0.00%
Principal (Conv. Centers)	\$260,000.00	\$275,000.00	\$15,000.00	5.77%
Interest IBM AS400	\$0.00	\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$309,375.00	\$309,375.00	\$0.00	0.00%
Interest (Conv. Centers)	\$73,665.00	\$61,348.00	-\$12,317.00	-16.72%
Interest (Radio Project)	\$0.00	\$64,246.00	\$64,246.00	100.00%
Debt Service Reserve (Judicial Ctr)	\$39,150.00	\$39,150.00	\$0.00	0.00%
Total County Debt Service	\$1,018,658.00	\$1,086,062.00	\$66,929.00	6.62%
County Debt for Schools				
Trustee Fees	\$4,750.00	\$4,750.00	\$0.00	0.00%
Principal Capital Leases	\$71,134.00	\$0.00	-\$71,134.00	-100.00%
Principal Literary Loans	\$250,000.00	\$250,000.00	\$0.00	0.00%
Principal VPSA Bonds	\$860,000.00	\$865,000.00	\$5,000.00	0.58%
Principal VRS Financing	\$44,492.00	\$47,513.00	\$3,021.00	6.79%
Principal Lease Rev. 2001A	\$0.00	\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002 (2012)	\$350,000.00	\$440,000.00	\$90,000.00	25.71%
Interest Capital Leases	\$3,521.00	\$0.00	-\$3,521.00	-100.00%
Interest Literary Loans	\$80,000.00	\$70,000.00	-\$10,000.00	-12.50%
Interest VPSA Bonds	\$560,730.00	\$514,557.00	-\$46,173.00	-8.23%
Interest VRS Refinancing	\$25,976.00	\$22,955.00	-\$3,021.00	-11.63%
Interest Lease Rev. 2001A	\$0.00	\$0.00	\$0.00	0.00%
Interest Lease Rev. 2002 (2012)	\$528,880.00	\$241,420.00	-\$287,460.00	-54.35%
Total County Debt for Schools	\$2,779,483.00	\$2,456,195.00	-\$323,288.00	-11.63%
Total Debt Service	\$3,798,141.00	\$3,542,257.00	-\$255,884.00	-6.74%

REVENUE SYNOPSIS -As Advertised & Adopted FY13

Revenues	FY 11-12	FY 12-13	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Transfers from General Fund	\$3,516,564.00	\$3,542,257.00	\$25,693.00	0.73%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%
Total Transfers	\$3,516,564.00	\$3,542,257.00	\$25,693.00	0.73%
Year Ending Balance	\$281,577.00	\$0.00	-\$281,577.00	100.00%
Total	\$3,798,141.00	\$3,542,257.00	-\$255,884.00	-6.74%

CAPITAL FUND

EXPENDITURE SYNOPSIS- As Advertised & Adopted FY13

	FY 11-12	FY 12-13	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease
			% Change
Capital Projects			
Transfer to Debt Service	\$0.00	\$0.00	\$0.00
Transfer to Piney River 3	\$0.00	\$0.00	\$0.00
Transfer to General Fund	\$600,000.00	\$0.00	-\$600,000.00
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00
Capital Reserve (Buses)	\$0.00	\$180,000.00	\$180,000.00
Capital Reserve (Unallocated)	\$0.00	\$1,017,375.00	\$1,017,375.00
Arbitrage Rebate	\$0.00	\$0.00	\$0.00
Total	\$900,500.00	\$1,497,875.00	\$597,375.00
			66.34%

REVENUE SYNOPSIS -As Advertised & Adopted FY13

	FY 11-12	FY 12-13	
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease
			% Change
Capital Projects			
Interest on Investments	\$100.00	\$75.00	-\$25.00
Bond Proceeds	\$0.00	\$0.00	\$0.00
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00
Transfer from General Fund	\$300,500.00	\$0.00	-\$300,500.00
Year Ending Balance	\$599,900.00	\$1,497,800.00	\$897,900.00
Total	\$900,500.00	\$1,497,875.00	\$597,375.00
			66.34%

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - As Advertised & Adopted FY13

Expenditure by Dept.	FY 11-12	FY 12-13	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
New Connection Installation	\$21,700.00	\$24,000.00	\$2,300.00	10.60%
Maintenance and Repairs	\$44,000.00	\$30,000.00	-\$14,000.00	-31.82%
Legal Services	\$2,000.00	\$300.00	-\$1,700.00	-85.00%
Electrical Services	\$7,100.00	\$6,557.00	-\$543.00	-7.65%
Billing/Postal Services	\$6,235.00	\$6,339.00	\$104.00	1.67%
Meter Reading Service	\$0.00	\$0.00	\$0.00	0.00%
Water and Sewer	\$51,000.00	\$53,194.00	\$2,194.00	4.30%
Telecommunications	\$650.00	\$650.00	\$0.00	0.00%
Permit Fees	\$2,500.00	\$2,500.00	\$0.00	0.00%
Maintenance Supplies	\$15,500.00	\$15,500.00	\$0.00	0.00%
Refunds	\$250.00	\$250.00	\$0.00	0.00%
Debt Service	\$69,379.00	\$69,379.00	\$0.00	0.00%
Total	\$220,314.00	\$208,669.00	-\$11,645.00	-5.29%

REVENUE SYNOPSIS -As Advertised & Adopted FY13

Revenues	FY 11-12	FY 12-13	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Piney River Water/Sewer				
Fees for Water/Sewer	\$100,000.00	\$100,000.00	\$0.00	0.00%
Connection/Installation Fees	\$27,700.00	\$27,700.00	\$0.00	0.00%
Transfer from Debt Service Fund	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$70,000.00	\$45,000.00	-\$25,000.00	-35.71%
Year Ending Balance	\$22,614.00	\$35,969.00	\$13,355.00	59.06%
Total	\$220,314.00	\$208,669.00	-\$11,645.00	-5.29%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -As Advertised & Adopted FY13

	FY 11-12	FY 12-13	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	<u>Increase/Decrease</u> <u>% Change</u>
CDBG Projects			
Dental Health Care Planning	\$0.00	\$0.00	\$0.00 0.00%
Dental Center	\$695,000.00	\$657,008.00	-\$37,992.00 -5.47%
Artisan Trail Planning	\$3,000.00	\$0.00	-\$3,000.00 -100.00%
Broadband	\$200,000.00	\$27,000.00	-\$173,000.00 -86.50%
Total	\$898,000.00	\$684,008.00	-\$37,992.00 -23.83%

REVENUE SYNOPSIS -As Advertised & Adopted FY13

	FY 11-12	FY 12-13	
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	<u>Increase/Decrease</u> <u>% Change</u>
CDBG Projects			
Dental Health Care Planning	\$0.00	\$0.00	\$0.00 0.00%
Dental Center	\$695,000.00	\$657,008.00	-\$37,992.00 -5.47%
Artisan Trail Planning	\$3,000.00	\$0.00	-\$3,000.00 -100.00%
Broadband	\$200,000.00	\$27,000.00	-\$173,000.00 -86.50%
Total	\$898,000.00	\$684,008.00	-\$213,992.00 -23.83%

COURTHOUSE PROJECT FUND

EXPENDITURE SYNOPSIS -As Advertised & Adopted FY13				
	FY 11-12	FY 12-13		
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Courthouse Project				
Architectural	\$691,323.00	\$26,500.00	-\$664,823.00	-96.17%
Other Professional Services	\$4,310.00	\$0.00	-\$4,310.00	-100.00%
Construction	\$1,046,002.00	\$712,326.00	-\$333,676.00	-31.90%
Insurance	\$5,200.00	\$0.00	-\$5,200.00	-100.00%
Furnishings (Signs/Display)	\$35,000.00	\$55,000.00	\$20,000.00	57.14%
IT/E911 Equipment & Installation	\$234,516.00	\$0.00	-\$234,516.00	-100.00%
Retaining Wall	\$0.00	\$60,000.00	\$60,000.00	100.00%
Debt Service	\$250,764.00	\$0.00	-\$250,764.00	-100.00%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	0.00%
Contingency	\$0.00	\$0.00	\$0.00	100.00%
Total	\$2,267,115.00	\$853,826.00	-\$1,413,289.00	-62.34%
REVENUE SYNOPSIS -As Advertised & Adopted FY13				
	FY 11-12	FY 12-13		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Courthouse Project				
Bond Proceeds	\$600,000.00	\$387,137.00	-\$212,863.00	-35.48%
General Fund Transfer	\$20,000.00	\$0.00	-\$20,000.00	-100.00%
Year Ending Balance	\$1,647,115.00	\$466,689.00	-\$1,180,426.00	-71.67%
Total	\$2,267,115.00	\$853,826.00	-\$1,413,289.00	-62.34%

BROADBAND PROJECT FUND

EXPENDITURE SYNOPSIS -As Advertised & Adopted FY13

	FY 11-12	FY 12-13	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease
			% Change
Broadband Project			
Professional Services	\$22,666.00	\$8,703.00	-\$13,963.00
Engineering Services	\$15,775.00	\$10,000.00	-\$5,775.00
Construction	\$750,883.00	\$997,478.00	\$246,595.00
Project Inspection	\$131,250.00	\$4,000.00	-\$127,250.00
Equipment	\$781,714.00	\$187,285.00	-\$594,429.00
Land, Right-of-way, etc.	\$234,020.00	\$0.00	-\$234,020.00
Contingency	\$222,000.00	\$170,722.00	-\$51,278.00
Network Operations			
Network Operator	\$5,773.00	\$48,600.00	\$42,827.00
OSP Maintenance	\$18,283.00	\$7,400.00	-\$10,883.00
Professional Services	\$0.00	\$45,000.00	\$45,000.00
Internet Backhaul Fees	\$24,056.00	\$0.00	-\$24,056.00
Insurance	\$0.00	\$2,500.00	\$2,500.00
Utilities including locates	\$0.00	\$6,050.00	\$6,050.00
Total	\$2,206,420.00	\$1,487,738.00	-\$718,682.00

REVENUE SYNOPSIS -As Advertised & Adopted FY13

	FY 11-12	FY 12-13	
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease
			% Change
Broadband Project			
BTOP Award (NTIA)	\$1,566,646.00	\$671,255.00	-\$895,391.00
CDBG Fund Transfer	\$200,000.00	\$27,000.00	-\$173,000.00
General Fund Transfer	\$0.00	\$689,897.00	\$689,897.00
Year Ending Balance	\$391,662.00	\$0.00	-\$391,662.00
Network Operations			
Transfer from General Fund	\$16,250.00	\$50,000.00	\$33,750.00
Network Access Charges	\$3,823.00	\$28,800.00	\$24,977.00
Fiber Leases	\$11,152.00	\$0.00	-\$11,152.00
Tower Leases	\$13,382.00	\$2,100.00	-\$11,282.00
Other	\$3,505.00	\$0.00	-\$3,505.00
Year Ending Balance	\$0.00	\$18,686.00	\$18,686.00
Total	\$2,206,420.00	\$1,487,738.00	-\$718,682.00