

FY14 GENERAL FUND EXPENDITURE SYNOPSIS - Presented for Adoption 6/11/2013

Expenditure by Dept.	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	Increase/Decrease	% Change
Board of Supervisors	\$133,459.00	\$118,940.00	-\$14,519.00	-10.88%
County Administrator	\$323,772.00	\$321,619.00	-\$2,153.00	-0.66%
County Attorney	\$75,000.00	\$85,000.00	\$10,000.00	13.33%
Commissioner Of The Revenue	\$242,389.00	\$243,550.00	\$1,161.00	0.48%
Reassessment	\$270,088.00	\$98,577.00	-\$171,511.00	-63.50%
Board of Equalization	\$1,905.00	\$20,510.00	\$18,605.00	976.64%
Treasurer	\$311,100.00	\$312,783.00	\$1,683.00	0.54%
Finance & Accounting	\$236,000.00	\$234,195.00	-\$1,805.00	-0.76%
Technology	\$203,873.00	\$213,892.00	\$10,019.00	4.91%
Land Use Panel	\$8,312.00	\$9,312.00	\$1,000.00	12.03%
Board of Elections	\$45,894.00	\$31,784.00	-\$14,110.00	-30.74%
Registrar	\$90,579.00	\$86,393.00	-\$4,186.00	-4.62%
Circuit Court	\$29,550.00	\$29,550.00	\$0.00	0.00%
General District Court	\$6,313.00	\$6,328.00	\$15.00	0.24%
Nelson VJCCCA	\$41,785.00	\$41,785.00	\$0.00	0.00%
J & D District Court	\$5,916.00	\$6,253.00	\$337.00	5.70%
Clerk of Circuit Court	\$334,290.00	\$334,102.00	-\$188.00	-0.06%
Magistrate	\$840.00	\$840.00	\$0.00	0.00%
Commonwealth Attorney	\$332,462.00	\$332,298.00	-\$164.00	-0.05%
Sheriff	\$1,437,034.00	\$1,545,058.00	\$108,024.00	7.52%
Emergency Services	\$372,092.00	\$357,412.00	-\$14,680.00	-3.95%
Emergency Services Council	\$608,082.00	\$615,446.00	\$7,364.00	1.21%
E-911 Program	\$307,730.00	\$314,717.00	\$6,987.00	2.27%
Forest Fire Service	\$20,338.00	\$20,337.00	-\$1.00	0.00%
Paid EMS	\$685,429.00	\$711,175.00	\$25,746.00	3.76%
Regional Jail	\$541,731.00	\$623,591.00	\$81,860.00	15.11%
Building Inspector	\$216,790.00	\$215,973.00	-\$817.00	-0.38%
Animal Control	\$137,234.00	\$158,534.00	\$21,300.00	15.52%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,023,779.00	\$1,012,101.00	-\$11,678.00	-1.14%
Buildings and Grounds	\$694,575.00	\$694,949.00	\$374.00	0.05%
Motor Pool	\$220,500.00	\$343,000.00	\$122,500.00	55.56%
Local Health Department	\$309,262.00	\$244,301.00	-\$64,961.00	-21.01%
Mental Health	\$72,078.00	\$92,586.00	\$20,508.00	28.45%
Community College	\$3,050.00	\$2,717.00	-\$333.00	-10.92%
Parks and Recreation	\$206,706.00	\$206,239.00	-\$467.00	-0.23%
Planning	\$225,079.00	\$155,582.00	-\$69,497.00	-30.88%
Community Development	\$292,360.00	\$290,708.00	-\$1,652.00	-0.57%
Soil & Water Conserv. Board	\$25,500.00	\$31,500.00	\$6,000.00	23.53%
Litter Control	\$7,597.00	\$6,000.00	-\$1,597.00	-21.02%
VPI & SU Extension Service	\$47,976.00	\$49,846.00	\$1,870.00	3.90%
Non-Departmental	\$1,396,370.00	\$2,220,672.00	\$824,302.00	59.03%
Capital Outlay	\$2,929,500.00	\$2,090,000.00	-\$839,500.00	-28.66%
General Fund Refunds	\$24,000.00	\$30,000.00	\$6,000.00	25.00%
Transfers	\$19,721,402.00	\$19,862,504.00	\$141,102.00	0.72%
Contingency from recurring revenue	\$634,980.00	\$582,674.00	-\$52,306.00	-8.24%
Contingency from non-recurring revenue	\$605,196.00	\$977,476.00	\$372,280.00	61.51%
TOTAL EXPENDITURE BUDGET	\$35,480,057.00	\$35,982,969.00	\$522,912.00	1.47%
TOTAL EXPENDITURE PROJECTED FY12-13	\$33,239,802.00	\$35,982,969.00	\$2,743,167.00	8.25%

FY14 GENERAL FUND REVENUE SYNOPSIS - Presented for Adoption 6/11/2013

Revenues	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	Increase/Decrease	% Change
Real Estate Taxes	\$17,024,104.00	\$17,229,876.00	\$205,772.00	1.21%
Public Service Tax	\$595,000.00	\$660,296.00	\$65,296.00	10.97%
Personal Property Taxes	\$4,019,582.00	\$4,239,501.00	\$219,919.00	5.47%
Machinery and Tools Tax	\$4,500.00	\$5,500.00	\$1,000.00	22.22%
Late Tax Penalty	\$130,000.00	\$150,000.00	\$20,000.00	15.38%
Late Tax Interest	\$130,000.00	\$140,000.00	\$10,000.00	7.69%
Local Sales & Use Taxes	\$1,034,128.00	\$1,059,005.00	\$24,877.00	2.41%
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	\$102,115.00	\$101,000.00	-\$1,115.00	-1.09%
Motor Vehicle Licenses	\$686,625.00	\$691,720.00	\$5,095.00	0.74%
Bank Franchise Tax	\$60,000.00	\$60,000.00	\$0.00	0.00%
Recordation Taxes	\$202,450.00	\$200,000.00	-\$2,450.00	-1.21%
Meals & Lodging Taxes	\$1,159,237.00	\$1,270,000.00	\$110,763.00	9.55%
Dog Licenses	\$8,000.00	\$8,000.00	\$0.00	0.00%
Permit Fees	\$185,150.00	\$140,950.00	-\$44,200.00	-23.87%
Court Fines & Forfeitures	\$251,600.00	\$366,618.00	\$115,018.00	45.71%
Interest on Investments	\$100,000.00	\$115,000.00	\$15,000.00	15.00%
Rental Income & Sale of Property	\$4,500.00	\$1,017.00	-\$3,483.00	-77.40%
Court Costs	\$21,000.00	\$19,700.00	-\$1,300.00	-6.19%
Commonwealth Attorney Fees	\$500.00	\$650.00	\$150.00	30.00%
Landfill Fees	\$165,000.00	\$150,000.00	-\$15,000.00	-9.09%
Recreation Fees	\$49,350.00	\$48,800.00	-\$550.00	-1.11%
Sale of Literature	\$1,000.00	\$1,000.00	\$0.00	0.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$10,410.00	\$15,800.00	\$5,390.00	51.78%
Recovered Costs	\$760,763.00	\$577,611.00	-\$183,152.00	-24.07%
Total Local Sources	\$27,210,725.00	\$27,757,755.00	\$547,030.00	2.01%
Total Local Sources Projected FY 12-13	\$27,470,027.00	\$27,757,755.00	\$287,728.00	1.05%
Non-Categorical State Aid	\$656,964.00	\$659,397.00	\$2,433.00	0.37%
Shared Expenses Comp Board.	\$1,314,997.00	\$1,390,212.00	\$75,215.00	5.72%
Public Assistance	\$781,868.00	\$783,208.00	\$1,340.00	0.17%
Other Categorical Aid	\$225,059.00	\$922,027.00	\$696,968.00	309.68%
Total Commonwealth	\$2,978,888.00	\$3,754,844.00	\$775,956.00	26.05%
Total Commonwealth Projected FY 12-13	\$2,942,792.00	\$3,754,844.00	\$812,052.00	27.59%
Payment in lieu of Taxes	\$44,864.00	\$44,864.00	\$0.00	0.00%
Categorical Aid Federal	\$825,542.00	\$778,030.00	-\$47,512.00	-5.76%
Total Federal	\$870,406.00	\$822,894.00	-\$47,512.00	-5.46%
Total Federal Projected FY 12-13	\$1,877,076.00	\$822,894.00	-\$1,054,182.00	-56.16%
Non-Revenue Receipts (Bond Proceeds)	\$1,800,000.00	\$900,000.00	-\$900,000.00	-50.00%
Transfers From Other Funds	\$0.00	\$180,000.00	\$180,000.00	100.00%
Total Other Financing Sources	\$1,800,000.00	\$1,080,000.00	-\$720,000.00	-40.00%
Total Other Financing Projected FY 12-13	\$1,401,619.00	\$1,080,000.00	-\$321,619.00	-22.95%
Prior Year Balances	\$2,600,038.00	\$2,567,476.00	-\$32,562.00	-1.25%
Year Ending Balance Projected FY 12-13	\$1,576,883.00	\$2,567,476.00	\$990,593.00	62.82%
TOTAL REVENUE	\$35,460,057.00	\$35,982,969.00	\$522,912.00	1.47%
TOTAL REVENUE PROJECTED FY 12-13	\$35,268,397.00	\$35,982,969.00	\$714,572.00	2.03%

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS - Presented for Adoption 6/11/2013

	FY 12-13	FY 13-14		
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	0.00%
Total Transfers	\$0.00	\$0.00	\$0.00	0.00%
County Debt Service				
Trustee Fees	\$1,000.00	\$1,500.00	\$500.00	50.00%
Principal IBM AS400	\$0.00	\$0.00	\$0.00	0.00%
Principal (Judicial Center)	\$335,943.00	\$320,000.00	-\$15,943.00	-4.75%
Principal (Conv. Centers)	\$275,000.00	\$280,000.00	\$5,000.00	1.82%
Principal (Radio Project)	\$0.00	\$125,000.00	\$125,000.00	100.00%
Interest IBM AS400	\$0.00	\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$309,375.00	\$221,382.00	-\$87,993.00	-28.44%
Interest (Conv. Centers)	\$61,348.00	\$48,545.00	-\$12,803.00	-20.87%
Interest (Radio Project)	\$64,246.00	\$69,841.00	\$5,595.00	8.71%
Debt Service Reserve (Judicial Ctr)	\$39,150.00	\$0.00	-\$39,150.00	0.00%
Total County Debt Service	\$1,086,062.00	\$1,066,268.00	-\$20,294.00	-1.82%
County Debt for Schools				
Trustee Fees	\$4,750.00	\$4,750.00	\$0.00	0.00%
Principal Capital Leases	\$0.00	\$0.00	\$0.00	0.00%
Principal VRA (Ref Lit Loan)	\$250,000.00	\$255,000.00	\$5,000.00	2.00%
Principal VPSA Bonds	\$865,000.00	\$705,000.00	-\$160,000.00	-18.50%
Principal VRS Financing	\$47,513.00	\$50,739.00	\$3,226.00	6.79%
Principal Lease Rev. 2001A	\$0.00	\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002 (2012)	\$440,000.00	\$465,000.00	\$25,000.00	5.68%
Interest Capital Leases	\$0.00	\$0.00	\$0.00	0.00%
Interest VRA (Ref Lit Loan)	\$70,000.00	\$35,783.00	-\$34,217.00	-48.88%
Interest VPSA Bonds	\$514,557.00	\$473,608.00	-\$40,949.00	-7.96%
Interest VRS Refinancing	\$22,955.00	\$19,729.00	-\$3,226.00	-14.05%
Interest Lease Rev. 2001A	\$0.00	\$0.00	\$0.00	0.00%
Interest Lease Rev. 2002 (2012)	\$241,420.00	\$255,131.00	\$13,711.00	5.68%
Total County Debt for Schools	\$2,456,195.00	\$2,264,740.00	-\$191,455.00	-7.79%
Total Debt Service	\$3,542,257.00	\$3,331,008.00	-\$211,249.00	-5.96%

REVENUE SYNOPSIS -Presented for Adoption 6/11/2013

	FY 12-13	FY 13-14		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Transfers from General Fund	\$3,542,257.00	\$3,331,008.00	-\$211,249.00	-5.96%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%
Total Transfers	\$3,542,257.00	\$3,331,008.00	-\$211,249.00	-5.96%
Year Ending Balance	\$0.00	\$0.00	\$0.00	0.00%
Total	\$3,542,257.00	\$3,331,008.00	-\$211,249.00	-5.96%

CAPITAL FUND

EXPENDITURE SYNOPSIS- Presented for Adoption 6/11/2013

Expenditure by Dept.	FY 12-13	FY 13-14	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
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	\$180,000.00	\$180,000.00	100.00%
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (Buses)	\$180,000.00	\$0.00	-\$180,000.00	-100.00%
Capital Reserve (Unallocated)	\$1,017,375.00	\$1,017,475.00	\$100.00	100.00%
Arbitrage Rebate	\$0.00	\$0.00	\$0.00	0.00%
Total	\$1,497,875.00	\$1,497,975.00	\$100.00	0.01%

REVENUE SYNOPSIS -Presented for Adoption 6/11/2013

Revenues	FY 12-13	FY 13-14	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Capital Projects				
Interest on Investments	\$75.00	\$75.00	\$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	\$1,497,800.00	\$1,497,900.00	\$100.00	0.01%
Total	\$1,497,875.00	\$1,497,975.00	\$100.00	0.01%

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - Presented for Adoption 6/11/2013

Expenditure by Dept.	FY 12-13		FY 13-14		Increase/Decrease	% Change
	Amended Budget		Proposed Budget			
New Connection Installation	\$24,000.00		\$30,000.00		\$6,000.00	25.00%
Maintenance and Repairs	\$30,000.00		\$37,621.00		\$7,621.00	25.40%
Legal Services	\$300.00		\$420.00		\$120.00	40.00%
Electrical Services	\$6,557.00		\$7,200.00		\$643.00	9.81%
Billing/Postal Services	\$6,339.00		\$6,400.00		\$61.00	0.96%
Meter Reading Service	\$0.00		\$0.00		\$0.00	0.00%
Water and Sewer	\$53,194.00		\$37,000.00		-\$16,194.00	-30.44%
Telecommunications	\$650.00		\$700.00		\$50.00	7.69%
Permit Fees	\$2,500.00		\$300.00		-\$2,200.00	-88.00%
Maintenance Supplies	\$15,500.00		\$25,000.00		\$9,500.00	61.29%
Refunds	\$250.00		\$250.00		\$0.00	0.00%
Debt Service	\$69,379.00		\$69,379.00		\$0.00	0.00%
Total	\$208,669.00		\$214,270.00		\$5,601.00	2.68%

REVENUE SYNOPSIS -Presented for Adoption 6/11/2013

Revenues	FY 12-13		FY 13-14		Increase/Decrease	% Change
	Amended Budget		Proposed Budget			
Piney River Water/Sewer						
Fees for Water/Sewer	\$100,000.00		\$110,270.00		\$10,270.00	10.27%
Connection/Installation Fees	\$27,700.00		\$42,000.00		\$14,300.00	51.62%
Transfer from Debt Service Fund	\$0.00		\$0.00		\$0.00	0.00%
Transfer from General Fund	\$45,000.00		\$50,000.00		\$5,000.00	11.11%
Year Ending Balance	\$35,969.00		\$12,000.00		-\$23,969.00	-66.64%
Total	\$208,669.00		\$214,270.00		\$5,601.00	2.68%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -Presented for Adoption 6/11/2013

	FY 12-13	FY 13-14	
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	\$657,008.00	\$9,000.00	-\$648,008.00 -98.63%
Broadband	\$27,000.00	\$2,700.00	-\$24,300.00 -90.00%
Total	\$684,008.00	\$11,700.00	-\$672,308.00 -98.29%

REVENUE SYNOPSIS -Presented for Adoption 6/11/2013

	FY 12-13	FY 13-14	
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	\$657,008.00	\$9,000.00	-\$648,008.00 -98.63%
Broadband	\$27,000.00	\$2,700.00	-\$24,300.00 -90.00%
Total	\$684,008.00	\$11,700.00	-\$672,308.00 -98.29%

COURTHOUSE PROJECT FUND

EXPENDITURE SYNOPSIS -Presented for Adoption 6/11/2013

	FY 12-13	FY 13-14		
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Courthouse Project				
Architectural	\$26,500.00	\$0.00	-\$26,500.00	-100.00%
Other Professional Services	\$0.00	\$0.00	\$0.00	0.00%
Construction	\$712,326.00	\$240,000.00	-\$472,326.00	-66.31%
Insurance	\$0.00	\$0.00	\$0.00	0.00%
Furnishings (Signs/Display)	\$55,000.00	\$0.00	-\$55,000.00	-100.00%
IT/E911 Equipment & Installation	\$0.00	\$0.00	\$0.00	0.00%
Retaining Wall	\$60,000.00	\$0.00	-\$60,000.00	-100.00%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	0.00%
Contingency	\$0.00	\$50,000.00	\$50,000.00	100.00%
Total	\$853,826.00	\$290,000.00	-\$563,826.00	-66.04%

REVENUE SYNOPSIS -Presented for Adoption 6/11/2013

	FY 12-13	FY 13-14		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Courthouse Project				
Bond Proceeds	\$387,137.00	\$0.00	-\$387,137.00	-100.00%
General Fund Transfer	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$466,689.00	\$290,000.00	-\$176,689.00	-37.86%
Total	\$853,826.00	\$290,000.00	-\$563,826.00	-66.04%