GENERAL FUND EXPENDITURE SYNOPSIS - As Advertised FY14

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	$317,730.00	$314,717.00	-$3,013.00	-0.95%
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	$127,234.00	$158,534.00	$31,300.00	24.60%
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	$1,471,523.00	$75,153.00	5.38%
Capital Outlay	$2,929,500.00	$790,000.00	-$2,139,500.00	-73.03%
General Fund Refunds	$24,000.00	$30,000.00	$6,000.00	25.00%
Transfers	$19,721,402.00	$19,860,816.00	$139,414.00	0.71%
Contingency from recurring revenue	$634,980.00	$584,362.00	-$50,618.00	-7.97%
Contingency from non-recurring revenue	$605,196.00	$977,476.00	$372,280.00	61.51%
TOTAL EXPENDITURE BUDGET	**$35,460,057.00**	**$33,933,820.00**	**-$1,526,237.00**	**-4.30%**
TOTAL EXPENDITURE PROJECTED FY12-13	**$33,239,802.00**	**$33,933,820.00**	**$694,018.00**	**2.09%**

GENERAL FUND REVENUE SYNOPSIS - As Advertised FY14

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**	**$27,195,725.00**	**-$274,302.00**	**-1.00%**
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	$172,878.00	-$52,181.00	-23.19%
Total Commonwealth	**$2,978,888.00**	**$3,005,695.00**	**$26,807.00**	**0.90%**
Total Commonwealth Projected FY 12-13	**$2,942,792.00**	**$3,005,695.00**	**$62,903.00**	**2.14%**
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	$400,000.00	-$1,400,000.00	-77.78%
Transfers From Other Funds	$0.00	$180,000.00	$180,000.00	100.00%
Total Other Financing Sources	**$1,800,000.00**	**$580,000.00**	**-$1,220,000.00**	**-67.78%**
Total Other Financing Projected FY 12-13	**$1,401,619.00**	**$580,000.00**	**-$821,619.00**	**-58.62%**
Prior Year Balances	**$2,600,038.00**	**$1,767,476.00**	**-$832,562.00**	**-32.02%**
Year Ending Balance Projected FY 12-13	**$1,576,883.00**	**$1,767,476.00**	**$190,593.00**	**12.09%**
TOTAL REVENUE	**$35,460,057.00**	**$33,933,820.00**	**-$1,526,237.00**	**-4.30%**
TOTAL REVENUE PROJECTED FY 12-13	**$35,268,397.00**	**$33,933,820.00**	**-$1,334,577.00**	**-3.78%**

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS - Proposed

Expenditure by Dept.	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	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 -Proposed

Revenues	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	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- As Proposed

Expenditure by Dept.	FY 12-13 Amended Budget	FY 13-14 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	$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 -As Proposed

Revenues	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	Increase/Decrease	% Change
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%**

COURTHOUSE PROJECT FUND

EXPENDITURE SYNOPSIS -Proposed

Expenditure by Dept.	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	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 -Proposed

Revenues	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	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%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -Proposed

Expenditure by Dept.	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	Increase/Decrease	% Change
CDBG Projects				
Dental Health Care Planning	$0.00	$0.00	$0.00	0.00%
Dental Center	$657,008.00	$0.00	-$657,008.00	-100.00%
Broadband	$27,000.00	$0.00	-$27,000.00	-100.00%
Total	**$684,008.00**	**$0.00**	**-$684,008.00**	**-100.00%**

REVENUE SYNOPSIS -Proposed

Revenues	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	Increase/Decrease	% Change
CDBG Projects				
Dental Health Care Planning	$0.00	$0.00	$0.00	0.00%
Dental Center	$657,008.00	$0.00	-$657,008.00	-100.00%
Broadband	$27,000.00	$0.00	-$27,000.00	-100.00%
Total	**$684,008.00**	**$0.00**	**-$684,008.00**	**-100.00%**

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - Proposed

Expenditure by Dept.	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	Increase/Decrease	% Change
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 -Proposed

Revenues	FY 12-13 Amended Budget	FY 13-14 Proposed Budget	Increase/Decrease	% Change
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%**