

FY15 GENERAL FUND EXPENDITURE SYNOPSIS - As Adopted

Expenditure by Dept.	FY 13-14 Amended Budget	FY 14-15 Proposed Budget	Increase/Decrease	% Change
Board of Supervisors	\$118,940.00	\$120,166.00	\$1,226.00	1.03%
County Administrator	\$328,553.00	\$321,735.00	-\$6,818.00	-2.08%
County Attorney	\$85,000.00	\$85,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$250,059.00	\$245,890.00	-\$4,169.00	-1.67%
Reassessment	\$98,577.00	\$0.00	-\$98,577.00	-100.00%
Board of Equalization	\$20,510.00	\$810.00	-\$19,700.00	-96.05%
Treasurer	\$318,094.00	\$335,532.00	\$17,438.00	5.48%
Finance & Accounting	\$239,515.00	\$268,220.00	\$28,705.00	11.98%
Technology	\$215,478.00	\$219,339.00	\$3,861.00	1.79%
Land Use Panel	\$9,312.00	\$4,506.00	-\$4,806.00	-51.61%
Board of Elections	\$34,577.00	\$31,297.00	-\$3,280.00	-9.49%
Registrar	\$88,125.00	\$87,468.00	-\$657.00	-0.75%
Circuit Court	\$29,550.00	\$30,292.00	\$742.00	2.51%
General District Court	\$6,328.00	\$4,328.00	-\$2,000.00	-31.61%
Nelson VJCCCA	\$41,785.00	\$40,566.00	-\$1,219.00	-2.92%
J & D District Court	\$6,253.00	\$6,327.00	\$74.00	1.18%
Clerk of Circuit Court	\$352,167.00	\$346,802.00	-\$5,365.00	-1.52%
Magistrate	\$840.00	\$325.00	-\$515.00	-61.31%
Commonwealth Attorney	\$353,865.00	\$348,044.00	-\$5,821.00	-1.64%
Sheriff	\$1,690,677.00	\$1,532,697.00	-\$157,980.00	-9.34%
Emergency Services	\$373,492.00	\$421,692.00	\$48,200.00	12.91%
Emergency Services Council	\$685,446.00	\$656,600.00	-\$28,846.00	-4.21%
E-911 Program	\$316,742.00	\$331,442.00	\$14,700.00	4.64%
Forest Fire Service	\$20,822.00	\$20,821.00	-\$1.00	0.00%
Paid EMS	\$739,600.00	\$686,479.00	-\$53,121.00	-7.18%
Regional Jail	\$623,591.00	\$759,636.00	\$136,045.00	21.82%
Building Inspector	\$221,089.00	\$220,518.00	-\$571.00	-0.26%
Animal Control	\$158,534.00	\$165,681.00	\$7,147.00	4.51%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,022,773.00	\$1,025,072.00	\$2,299.00	0.22%
Buildings and Grounds	\$702,367.00	\$713,224.00	\$10,857.00	1.55%
Motor Pool	\$376,079.00	\$230,500.00	-\$145,579.00	-38.71%
Local Health Department	\$244,301.00	\$244,301.00	\$0.00	0.00%
Mental Health	\$92,586.00	\$92,586.00	\$0.00	0.00%
Community College	\$2,717.00	\$2,600.00	-\$117.00	-4.31%
Parks and Recreation	\$209,279.00	\$204,203.00	-\$5,076.00	-2.43%
Planning	\$158,960.00	\$156,802.00	-\$2,158.00	-1.36%
Community Development	\$295,357.00	\$294,825.00	-\$532.00	-0.18%
Soil & Water Conserv. Board	\$31,500.00	\$31,500.00	\$0.00	0.00%
Litter Control	\$6,702.00	\$6,702.00	\$0.00	0.00%
VPI & SU Extension Service	\$49,846.00	\$50,865.00	\$1,019.00	2.04%
Non-Departmental	\$2,181,176.00	\$1,488,449.00	-\$692,727.00	-31.76%
Capital Outlay	\$2,499,025.00	\$1,503,324.00	-\$995,701.00	-39.84%
General Fund Refunds	\$30,000.00	\$30,000.00	\$0.00	0.00%
Transfers	\$20,057,504.00	\$19,992,942.00	-\$64,562.00	-0.32%
Contingency from recurring revenue	\$574,408.00	\$1,211,889.00	\$637,481.00	110.98%
Contingency from non-recurring revenue	\$655,308.00	\$577,398.00	-\$77,910.00	-11.89%
TOTAL EXPENDITURE BUDGET	\$36,617,669.00	\$35,149,555.00	-\$1,468,014.00	-4.01%
TOTAL EXPENDITURE PROJECTED FY13-14	\$33,924,271.00	\$36,149,555.00	\$1,225,284.00	3.61%

FY15 GENERAL FUND REVENUE SYNOPSIS - As Adopted

Revenues	FY 13-14 Amended Budget	FY 14-15 Proposed Budget	Increase/Decrease	% Change
Real Estate Taxes	\$17,229,876.00	\$17,166,152.00	-\$63,724.00	-0.37%
Public Service Tax	\$660,296.00	\$528,790.00	-\$131,506.00	-19.92%
Personal Property Taxes	\$4,239,501.00	\$5,313,612.00	\$1,074,111.00	25.34%
Machinery and Tools Tax	\$5,500.00	\$8,000.00	\$2,500.00	45.45%
Late Tax Penalty	\$150,000.00	\$170,000.00	\$20,000.00	13.33%
Late Tax Interest	\$140,000.00	\$165,000.00	\$25,000.00	17.86%
Local Sales & Use Taxes	\$1,059,005.00	\$1,069,590.00	\$10,585.00	1.00%
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	\$101,000.00	\$89,000.00	-\$12,000.00	-11.88%
Motor Vehicle Licenses	\$691,720.00	\$716,064.00	\$24,344.00	3.52%
Bank Franchise Tax	\$60,000.00	\$60,000.00	\$0.00	0.00%
Recordation Taxes	\$200,000.00	\$220,000.00	\$20,000.00	10.00%
Meals & Lodging Taxes	\$1,270,000.00	\$1,340,000.00	\$70,000.00	5.51%
Dog Licenses	\$8,000.00	\$8,000.00	\$0.00	0.00%
Permit Fees	\$140,950.00	\$228,750.00	\$87,800.00	62.29%
Court Fines & Forfeitures	\$366,618.00	\$362,600.00	-\$4,018.00	-1.10%
Interest on Investments	\$115,000.00	\$50,000.00	-\$65,000.00	-56.52%
Rental Income & Sale of Property	\$1,017.00	\$0.00	-\$1,017.00	-100.00%
Court Costs	\$22,850.00	\$20,200.00	-\$2,650.00	-11.60%
Commonwealth Attorney Fees	\$650.00	\$800.00	\$150.00	23.08%
Landfill Fees	\$150,000.00	\$160,000.00	\$10,000.00	6.67%
Recreation Fees	\$48,800.00	\$50,000.00	\$1,200.00	2.46%
Sale of Literature	\$1,000.00	\$120.00	-\$880.00	-88.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$15,800.00	\$15,500.00	-\$300.00	-1.90%
Recovered Costs	\$580,299.00	\$622,200.00	\$41,901.00	7.22%
Total Local Sources	\$27,763,693.00	\$28,870,089.00	\$1,106,496.00	3.99%
Total Local Sources Projected FY 13-14	\$29,016,149.00	\$28,870,089.00	-\$146,060.00	-0.50%
Non-Categorical State Aid	\$659,397.00	\$653,000.00	-\$6,397.00	-0.97%
Shared Expenses Comp Board.	\$1,390,212.00	\$1,387,565.00	-\$2,647.00	-0.19%
Public Assistance	\$783,208.00	\$783,208.00	\$0.00	0.00%
Other Categorical Aid	\$931,961.00	\$642,800.00	-\$289,161.00	-31.03%
Total Commonwealth	\$3,764,778.00	\$3,466,573.00	-\$298,205.00	-7.92%
Total Commonwealth Projected FY 13-14	\$3,278,532.00	\$3,466,573.00	\$188,041.00	5.74%
Payment In lieu of Taxes	\$44,864.00	\$54,000.00	\$9,136.00	20.36%
Categorical Aid Federal	\$918,832.00	\$479,030.00	-\$439,802.00	-47.87%
Total Federal	\$963,696.00	\$533,030.00	-\$430,666.00	-44.69%
Total Federal Projected FY 13-14	\$1,054,695.00	\$533,030.00	-\$521,665.00	-49.46%
Non-Revenue Receipts (Bond Proceeds)	\$900,000.00	\$0.00	-\$900,000.00	-100.00%
Transfers From Other Funds	\$350,000.00	\$0.00	-\$350,000.00	-100.00%
Total Other Financing Sources	\$1,250,000.00	\$0.00	-\$1,250,000.00	-100.00%
Total Other Financing Projected FY 13-14	\$1,206,203.00	\$0.00	-\$1,206,203.00	-100.00%
Prior Year Balances	\$2,875,602.00	\$2,279,863.00	-\$595,639.00	-20.71%
Year Ending Balance Projected FY 13-14	\$964,323.00	\$2,279,863.00	\$1,315,540.00	136.42%
TOTAL REVENUE	\$36,617,669.00	\$35,149,555.00	-\$1,468,014.00	-4.01%
TOTAL REVENUE PROJECTED FY 13-14	\$35,519,902.00	\$35,149,555.00	-\$370,347.00	-1.04%

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS -Adopted					
Expenditure by Dept.	FY 13-14 Amended Budget	FY 14-15 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	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Principal IBM AS400	\$0.00	\$0.00	\$0.00	0.00%	
Principal (Judicial Center)	\$320,000.00	\$300,000.00	-\$20,000.00	-6.25%	
Principal (Conv. Centers)	\$280,000.00	\$295,000.00	\$15,000.00	5.36%	
Principal (Radio Project)	\$125,000.00	\$130,000.00	\$5,000.00	4.00%	
Interest IBM AS400	\$0.00	\$0.00	\$0.00	0.00%	
Interest (Judicial Center)	\$221,382.00	\$226,575.00	\$5,193.00	2.35%	
Interest (Conv. Centers)	\$48,545.00	\$35,258.00	-\$13,287.00	-27.37%	
Interest (Radio Project)	\$69,841.00	\$64,706.00	-\$5,135.00	-7.35%	
Debt Service Reserve (Judicial Ctr)	\$0.00	\$0.00	\$0.00	0.00%	
Total County Debt Service	\$1,066,268.00	\$1,053,039.00	-\$13,229.00	-1.24%	
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)	\$255,000.00	\$240,000.00	-\$15,000.00	-5.88%	
Principal VPSA Bonds	\$705,000.00	\$700,000.00	-\$5,000.00	-0.71%	
Principal VRS Financing	\$50,739.00	\$54,184.00	\$3,445.00	6.79%	
Principal Lease Rev. 2001A	\$0.00	\$0.00	\$0.00	0.00%	
Principal Lease Rev. 2002 (2012)	\$465,000.00	\$480,000.00	\$15,000.00	3.23%	
Interest Capital Leases	\$0.00	\$0.00	\$0.00	0.00%	
Interest VRA (Ref Lit Loan)	\$35,783.00	\$38,625.00	\$2,842.00	7.94%	
Interest VPSA Bonds	\$473,608.00	\$437,540.00	-\$36,068.00	-7.62%	
Interest VRS Refinancing	\$19,729.00	\$16,284.00	-\$3,445.00	-17.46%	
Interest Lease Rev. 2001A	\$0.00	\$0.00	\$0.00	0.00%	
Interest Lease Rev. 2002 (2012)	\$255,131.00	\$242,138.00	-\$12,993.00	-5.09%	
Total County Debt for Schools	\$2,264,740.00	\$2,213,521.00	-\$51,219.00	-2.26%	
Total Debt Service	\$3,331,008.00	\$3,266,560.00	-\$64,448.00	-1.93%	
REVENUE SYNOPSIS -Adopted					
Revenues	FY 13-14 Amended Budget	FY 14-15 Proposed Budget	Increase/Decrease	% Change	
Transfers from General Fund	\$3,331,008.00	\$3,266,560.00	-\$64,448.00	-1.93%	
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%	
Total Transfers	\$3,331,008.00	\$3,266,560.00	-\$64,448.00	-1.93%	
Year Ending Balance	\$0.00	\$0.00	\$0.00	0.00%	
Total	\$3,331,008.00	\$3,266,560.00	-\$64,448.00	-1.93%	

CAPITAL FUND

EXPENDITURE SYNOPSIS- As Adopted

Expenditure by Dept.	FY 13-14	FY 14-15	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	\$180,000.00	\$0.00	-\$180,000.00	-100.00%
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (Buses)	\$0.00	\$0.00	\$0.00	0.00%
Capital Reserve (Unallocated)	\$1,017,475.00	\$597,440.00	-\$420,035.00	-41.28%
Arbitrage Rebate	\$0.00	\$0.00	\$0.00	0.00%
Total	\$1,497,975.00	\$897,940.00	-\$600,035.00	-40.06%

REVENUE SYNOPSIS -As Adopted

Revenues	FY 13-14	FY 14-15	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Capital Projects				
Interest on Investments	\$75.00	\$48.00	-\$27.00	-36.00%
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	\$1,497,900.00	\$897,892.00	-\$600,008.00	-40.06%
Total	\$1,497,975.00	\$897,940.00	-\$600,035.00	-40.06%

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - Adopted

Expenditure by Dept.	FY 13-14	FY 14-15	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
New Connection Installation	\$30,000.00	\$30,000.00	\$0.00	0.00%
Maintenance and Repairs	\$37,621.00	\$37,621.00	\$0.00	0.00%
Legal Services	\$420.00	\$420.00	\$0.00	0.00%
Electrical Services	\$7,200.00	\$8,161.00	\$961.00	13.35%
Billing/Postal Services	\$6,400.00	\$6,400.00	\$0.00	0.00%
Meter Reading Service	\$0.00	\$0.00	\$0.00	0.00%
Water and Sewer	\$37,000.00	\$44,000.00	\$7,000.00	18.92%
Telecommunications	\$700.00	\$830.00	\$130.00	18.57%
Permit Fees	\$300.00	\$300.00	\$0.00	0.00%
Maintenance Supplies	\$25,000.00	\$16,000.00	-\$9,000.00	-36.00%
Refunds	\$250.00	\$250.00	\$0.00	0.00%
Debt Service	\$69,379.00	\$69,379.00	\$0.00	0.00%
Total	\$214,270.00	\$213,361.00	-\$909.00	-0.42%

REVENUE SYNOPSIS - Adopted

Revenues	FY 13-14	FY 14-15	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
Piney River Water/Sewer				
Fees for Water/Sewer	\$110,270.00	\$110,270.00	\$0.00	0.00%
Connection/Installation Fees	\$42,000.00	\$42,000.00	\$0.00	0.00%
Transfer from Debt Service Fund	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$50,000.00	\$40,000.00	-\$10,000.00	-20.00%
Year Ending Balance	\$12,000.00	\$21,091.00	\$9,091.00	75.76%
Total	\$214,270.00	\$213,361.00	-\$909.00	-0.42%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -Adopted					
Expenditure by Dept.	FY 13-14	FY 14-15	Increase/Decrease	% Change	
	Amended Budget	Proposed Budget			
CDBG Projects					
Dental Health Care Planning	\$0.00	\$0.00	\$0.00	0.00%	
Dental Center	\$900.00	\$0.00	-\$900.00	-100.00%	
Broadband	\$2,700.00	\$0.00	-\$2,700.00	-100.00%	
Total	\$3,600.00	\$0.00	-\$3,600.00	-100.00%	
REVENUE SYNOPSIS -Adopted					
Revenues	FY 13-14	FY 14-15	Increase/Decrease	% Change	
	Amended Budget	Proposed Budget			
CDBG Projects					
Dental Health Care Planning	\$0.00	\$0.00	\$0.00	0.00%	
Dental Center	\$900.00	\$0.00	-\$900.00	-100.00%	
Broadband	\$2,700.00	\$0.00	-\$2,700.00	-100.00%	
Total	\$3,600.00	\$0.00	-\$3,600.00	-100.00%	

COURTHOUSE PROJECT FUND

EXPENDITURE SYNOPSIS -Adopted				
	FY 13-14	FY 14-15		
Expenditure by Dept.	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Courthouse Project				
Architectural (existing Courthouse renovation)	\$0.00	\$600,000.00	\$600,000.00	100.00%
Other Professional Services	\$0.00	\$0.00	\$0.00	0.00%
Construction	\$240,000.00	\$105,000.00	-\$135,000.00	-56.25%
Insurance	\$0.00	\$0.00	\$0.00	0.00%
Furnishings (Signs/Display)	\$0.00	\$0.00	\$0.00	0.00%
IT/E911 Equipment & Installation	\$0.00	\$0.00	\$0.00	0.00%
Retaining Wall	\$0.00	\$0.00	\$0.00	0.00%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	0.00%
Contingency	\$50,000.00	\$0.00	-\$50,000.00	-100.00%
Total	\$290,000.00	\$705,000.00	\$415,000.00	143.10%
REVENUE SYNOPSIS -Adopted				
	FY 13-14	FY 14-15		
Revenues	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Courthouse Project				
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
General Fund Transfer	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$290,000.00	\$705,000.00	\$415,000.00	143.10%
Total	\$290,000.00	\$705,000.00	\$415,000.00	143.10%

BROADBAND PROJECT FUND

EXPENDITURE SYNOPSIS -Adopted

Expenditure by Dept.	FY 12-13		FY 13-14		Increase/Decrease	% Change
	Amended Budget		Proposed Budget			
Broadband Project						
Professional Services	\$8,703.00		\$0.00		-\$8,703.00	-100.00%
Engineering Services	\$10,000.00		\$0.00		-\$10,000.00	-100.00%
Construction	\$997,478.00		\$0.00		-\$997,478.00	-100.00%
Project Inspection	\$4,000.00		\$0.00		-\$4,000.00	-100.00%
Equipment	\$187,285.00		\$0.00		-\$187,285.00	-100.00%
Land, Right-of-way, etc.	\$0.00		\$0.00		\$0.00	0.00%
Contingency	\$170,722.00		\$0.00		-\$170,722.00	-100.00%
Network Operations						
Network Operator	\$48,600.00		\$81,600.00		\$33,000.00	67.90%
OSP Maintenance	\$7,400.00		\$7,400.00		\$0.00	0.00%
Professional Services	\$45,000.00		\$10,000.00		-\$35,000.00	-77.78%
Internet Backhaul Fees	\$0.00		\$0.00		\$0.00	0.00%
Insurance	\$2,500.00		\$2,500.00		\$0.00	0.00%
Utilities including locates	\$6,050.00		\$10,000.00		\$3,950.00	65.29%
Equipment	\$0.00		\$15,000.00		\$15,000.00	100.00%
Installations	\$0.00		\$90,000.00		\$90,000.00	100.00%
Service Contracts	\$0.00		\$5,000.00		\$5,000.00	100.00%
Tower Lease	\$0.00		\$3,075.00		\$3,075.00	100.00%
Total	\$1,487,738.00		\$224,575.00		-\$1,263,163.00	-84.90%

REVENUE SYNOPSIS -Adopted

Revenues	FY 12-13		FY 13-14		Increase/Decrease	% Change
	Amended Budget		Proposed Budget			
Broadband Project						
BTOP Award (NTIA)	\$671,255.00		\$0.00		-\$671,255.00	-100.00%
CDBG Fund Transfer	\$27,000.00		\$0.00		-\$27,000.00	-100.00%
General Fund Transfer	\$689,897.00		\$0.00		-\$689,897.00	-100.00%
Year Ending Balance	\$0.00		\$0.00		\$0.00	-100.00%
Network Operations						
Transfer from General Fund	\$50,000.00		\$123,335.00		\$73,335.00	146.67%
Network Access Charges	\$28,800.00		\$75,440.00		\$46,640.00	161.94%
Fiber Leases	\$0.00		\$0.00		\$0.00	-100.00%
Tower Leases	\$2,100.00		\$12,300.00		\$10,200.00	485.71%
Installation Reimbursement	\$0.00		\$13,500.00		\$13,500.00	100.00%
Year Ending Balance	\$18,686.00		\$0.00		-\$18,686.00	-100.00%
Total	\$1,487,738.00		\$224,575.00		-\$1,263,163.00	-84.90%