

**FY16 GENERAL FUND EXPENDITURE SYNOPSIS-As Adopted**

<b>Expenditure by Dept.</b>	<b>FY 14-15 Amended Budget</b>	<b>FY 15-16 Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
Board of Supervisors	\$140,166.00	\$118,166.00	-\$22,000.00	-15.70%
County Administrator	\$321,735.00	\$321,057.00	-\$678.00	-0.21%
County Attorney	\$85,000.00	\$85,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$245,890.00	\$235,179.00	-\$10,711.00	-4.36%
Reassessment	\$0.00	\$0.00	\$0.00	0.00%
Board of Equalization	\$810.00	\$0.00	-\$810.00	-100.00%
Treasurer	\$335,532.00	\$342,486.00	\$6,954.00	2.07%
Finance & Accounting	\$268,220.00	\$255,400.00	-\$12,820.00	-4.78%
Technology	\$219,339.00	\$198,676.00	-\$20,663.00	-9.42%
Land Use Panel	\$4,506.00	\$2,138.00	-\$2,368.00	-52.55%
Board of Elections	\$31,297.00	\$32,923.00	\$1,626.00	5.20%
Registrar	\$87,468.00	\$88,003.00	\$535.00	0.61%
Circuit Court	\$30,292.00	\$30,292.00	\$0.00	0.00%
General District Court	\$4,328.00	\$4,328.00	\$0.00	0.00%
Nelson VJCCA	\$42,065.00	\$40,566.00	-\$1,499.00	-3.56%
J & D District Court	\$6,327.00	\$6,210.00	-\$117.00	-1.85%
Clerk of Circuit Court	\$346,802.00	\$351,189.00	\$4,387.00	1.26%
Magistrate	\$325.00	\$325.00	\$0.00	0.00%
Commonwealth Attorney	\$348,044.00	\$354,624.00	\$6,580.00	1.89%
Sheriff	\$1,617,910.00	\$1,550,484.00	-\$67,426.00	-4.17%
Emergency Services	\$421,692.00	\$426,061.00	\$4,369.00	1.04%
Emergency Services Council	\$662,400.00	\$668,139.00	\$5,739.00	0.87%
E-911 Program	\$331,442.00	\$442,901.00	\$111,459.00	33.63%
Forest Fire Service	\$20,821.00	\$20,821.00	\$0.00	0.00%
Paid EMS	\$686,479.00	\$773,656.00	\$87,177.00	12.70%
Regional Jail	\$759,636.00	\$645,636.00	-\$114,000.00	-15.01%
Building Inspector	\$220,518.00	\$280,547.00	\$60,029.00	27.22%
Animal Control	\$165,681.00	\$212,824.00	\$47,143.00	28.45%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,025,072.00	\$1,034,497.00	\$9,425.00	0.92%
Buildings and Grounds	\$713,224.00	\$723,654.00	\$10,430.00	1.46%
Motor Pool	\$293,788.00	\$322,718.00	\$28,930.00	9.85%
Local Health Department	\$244,301.00	\$244,979.00	\$678.00	0.28%
Mental Health	\$92,586.00	\$98,586.00	\$6,000.00	6.48%
Community College	\$2,600.00	\$2,513.00	-\$87.00	-3.35%
Parks and Recreation	\$204,203.00	\$205,258.00	\$1,055.00	0.52%
Planning	\$156,802.00	\$153,438.00	-\$3,364.00	-2.15%
Community Development	\$294,825.00	\$295,763.00	\$938.00	0.32%
Soil & Water Conserv. Board	\$31,500.00	\$31,500.00	\$0.00	0.00%
Litter Control	\$6,702.00	\$6,683.00	-\$19.00	-0.28%
VPI & SU Extension Service	\$50,865.00	\$52,597.00	\$1,732.00	3.41%
Non-Departmental	\$1,489,446.00	\$1,553,135.00	\$63,689.00	4.28%
Capital Outlay	\$1,761,300.00	\$605,685.00	-\$1,155,615.00	-65.61%
General Fund Refunds	\$30,000.00	\$30,000.00	\$0.00	0.00%
Transfers	\$19,992,942.00	\$22,198,444.00	\$2,205,502.00	11.03%
Contingency from recurring revenue	\$1,148,601.00	\$1,146,895.00	-\$1,706.00	-0.15%
Contingency from non-recurring revenue	\$304,513.00	\$304,916.00	\$403.00	0.13%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$35,248,155.00</b>	<b>\$36,499,052.00</b>	<b>\$1,250,897.00</b>	<b>3.55%</b>
<b>TOTAL EXPENDITURE PROJECTED FY14-15</b>	<b>\$33,785,991.00</b>	<b>\$36,499,052.00</b>	<b>\$2,713,061.00</b>	<b>8.03%</b>

**FY16 GENERAL FUND REVENUE SYNOPSIS - As Adopted**

<b>Revenues</b>	<b>FY 14-15 Amended Budget</b>	<b>FY 15-16 Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
Real Estate Taxes	\$17,166,152.00	\$17,508,413.00	\$342,261.00	1.99%
Public Service Tax	\$528,790.00	\$770,000.00	\$241,210.00	45.62%
Personal Property Taxes	\$5,313,612.00	\$5,300,983.00	-\$12,629.00	-0.24%
Machinery and Tools Tax	\$8,000.00	\$10,000.00	\$2,000.00	25.00%
Late Tax Penalty	\$170,000.00	\$190,000.00	\$20,000.00	11.76%
Late Tax Interest	\$165,000.00	\$165,000.00	\$0.00	0.00%
Local Sales & Use Taxes	\$1,069,590.00	\$1,095,910.00	\$26,320.00	2.46%
Utility Taxes	\$460,711.00	\$470,000.00	\$9,289.00	2.02%
Business Licenses	\$30,000.00	\$30,000.00	\$0.00	0.00%
Utility Franchise Tax	\$89,000.00	\$92,000.00	\$3,000.00	3.37%
Motor Vehicle Licenses	\$716,064.00	\$713,085.00	-\$2,979.00	-0.42%
Bank Franchise Tax	\$60,000.00	\$65,000.00	\$5,000.00	8.33%
Recordation Taxes	\$220,000.00	\$215,000.00	-\$5,000.00	-2.27%
Meals & Lodging Taxes	\$1,340,000.00	\$1,473,500.00	\$133,500.00	9.96%
Dog Licenses	\$8,000.00	\$10,000.00	\$2,000.00	25.00%
Permit Fees	\$228,750.00	\$174,750.00	-\$54,000.00	-23.61%
Court Fines & Forfeitures	\$362,600.00	\$365,600.00	\$3,000.00	0.83%
Interest on Investments	\$50,000.00	\$50,000.00	\$0.00	0.00%
Rental Income & Sale of Property	\$0.00	\$25,000.00	\$25,000.00	100.00%
Court Costs	\$20,200.00	\$23,000.00	\$2,800.00	13.86%
Commonwealth Attorney Fees	\$800.00	\$800.00	\$0.00	0.00%
Landfill Fees	\$160,000.00	\$160,000.00	\$0.00	0.00%
Recreation Fees	\$50,000.00	\$50,900.00	\$900.00	1.80%
Sale of Literature	\$120.00	\$120.00	\$0.00	0.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$16,497.00	\$20,450.00	\$3,953.00	23.96%
Recovered Costs	\$627,200.00	\$604,988.00	-\$22,212.00	-3.54%
<b>Total Local Sources</b>	<b>\$28,876,086.00</b>	<b>\$29,599,499.00</b>	<b>\$723,413.00</b>	<b>2.51%</b>
<b>Total Local Sources Projected FY 14-15</b>	<b>\$29,465,709.00</b>	<b>\$28,870,089.00</b>	<b>-\$595,620.00</b>	<b>-2.02%</b>
Non-Categorical State Aid	\$653,000.00	\$645,000.00	-\$8,000.00	-1.23%
Shared Expenses Comp Board.	\$1,387,565.00	\$1,423,880.00	\$36,315.00	2.62%
Public Assistance	\$783,208.00	\$809,067.00	\$25,859.00	3.30%
Other Categorical Aid	\$664,004.00	\$611,161.00	-\$52,843.00	-7.96%
<b>Total Commonwealth</b>	<b>\$3,487,777.00</b>	<b>\$3,489,108.00</b>	<b>\$1,331.00</b>	<b>0.04%</b>
<b>Total Commonwealth Projected FY 14-15</b>	<b>\$3,685,054.00</b>	<b>\$3,489,108.00</b>	<b>-\$195,946.00</b>	<b>-5.32%</b>
Payment in lieu of Taxes	\$54,000.00	\$54,000.00	\$0.00	0.00%
Categorical Aid Federal	\$496,904.00	\$521,119.00	\$24,215.00	4.87%
<b>Total Federal</b>	<b>\$550,904.00</b>	<b>\$575,119.00</b>	<b>\$24,215.00</b>	<b>4.40%</b>
<b>Total Federal Projected FY 14-15</b>	<b>\$821,957.00</b>	<b>\$575,119.00</b>	<b>-\$246,838.00</b>	<b>-30.03%</b>
Non-Revenue Receipts (Bond Proceeds)	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	-100.00%
<b>Total Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Other Financing Projected FY 14-15</b>	<b>\$2,149.00</b>	<b>\$0.00</b>	<b>-\$2,149.00</b>	<b>-100.00%</b>
<b>Prior Year Balances</b>	<b>\$2,333,388.00</b>	<b>\$2,835,326.00</b>	<b>\$501,938.00</b>	<b>21.51%</b>
<b>Year Ending Balance Projected FY 14-15</b>	<b>\$1,985,860.00</b>	<b>\$2,835,326.00</b>	<b>\$849,466.00</b>	<b>42.78%</b>
<b>TOTAL REVENUE</b>	<b>\$35,248,155.00</b>	<b>\$36,499,052.00</b>	<b>\$1,250,897.00</b>	<b>3.55%</b>
<b>TOTAL REVENUE PROJECTED FY 14-15</b>	<b>\$35,960,729.00</b>	<b>\$36,499,052.00</b>	<b>\$538,323.00</b>	<b>1.50%</b>

## DEBT SERVICE FUND

<b>EXPENDITURE SYNOPSIS -Adopted</b>					
	FY 14-15		FY 15-16		
Expenditure by Dept.	<u>Amended Budget</u>		<u>Adopted Budget</u>	Increase/Decrease	% Change
<b>County Debt Service</b>					
Trustee Fees	\$1,500.00		\$2,000.00	\$500.00	33.33%
Principal IBM AS400	\$0.00		\$0.00	\$0.00	0.00%
Principal (Judicial Center)	\$300,000.00		\$310,000.00	\$10,000.00	3.33%
Principal (Conv. Centers)	\$295,000.00		\$310,000.00	\$15,000.00	5.08%
Principal (Radio Project)	\$130,000.00		\$135,000.00	\$5,000.00	3.85%
Interest IBM AS400	\$0.00		\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$226,575.00		\$216,544.00	-\$10,031.00	-4.43%
Interest (Courthouse-Phase 2)	\$0.00		\$115,000.00	\$115,000.00	100.00%
Interest (Conv. Centers)	\$35,258.00		\$21,505.00	-\$13,753.00	-39.01%
Interest (Radio Project)	\$64,706.00		\$58,266.00	-\$6,440.00	-9.95%
Debt Service Reserve (Judicial Ctr)	\$0.00		\$0.00	\$0.00	0.00%
<b>Total County Debt Service</b>	<b>\$1,053,039.00</b>		<b>\$1,168,315.00</b>	<b>\$114,776.00</b>	<b>10.95%</b>
<b>County Debt for Schools</b>					
Trustee Fees	\$4,750.00		\$3,000.00	-\$1,750.00	-36.84%
Principal Capital Leases	\$0.00		\$0.00	\$0.00	0.00%
Principal VRA (Ref Lit Loan)	\$240,000.00		\$235,000.00	-\$5,000.00	-2.08%
Principal VPSA Bonds	\$700,000.00		\$740,000.00	\$40,000.00	5.71%
Principal VRS Financing	\$54,184.00		\$57,863.00	\$3,679.00	6.79%
Principal Lease Rev. 2001A	\$0.00		\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002 (2012)	\$480,000.00		\$490,000.00	\$10,000.00	2.08%
Interest Capital Leases	\$0.00		\$0.00	\$0.00	0.00%
Interest VRA (Ref Lit Loan)	\$38,625.00		\$30,878.00	-\$7,747.00	-20.06%
Interest VPSA Bonds	\$437,540.00		\$400,820.00	-\$36,720.00	-8.39%
Interest VRS Refinancing	\$16,284.00		\$12,605.00	-\$3,679.00	-22.59%
Interest Lease Rev. 2001A	\$0.00		\$0.00	\$0.00	0.00%
Interest Lease Rev. 2002 (2012)	\$242,138.00		\$228,800.00	-\$13,338.00	-5.51%
<b>Total County Debt for Schools</b>	<b>\$2,213,521.00</b>		<b>\$2,198,966.00</b>	<b>-\$14,555.00</b>	<b>-0.66%</b>
<b>Total Debt Service</b>	<b>\$3,266,560.00</b>		<b>\$3,367,281.00</b>	<b>\$100,721.00</b>	<b>3.08%</b>
<b>REVENUE SYNOPSIS -Adopted</b>					
	FY 14-15		FY 15-16		
Revenues	<u>Amended Budget</u>		<u>Adopted Budget</u>	Increase/Decrease	% Change
Transfers from General Fund	\$3,266,560.00		\$3,367,281.00	\$100,721.00	3.08%
Transfers from Capital Fund	\$0.00		\$0.00	\$0.00	0.00%
<b>Total Transfers</b>	<b>\$3,266,560.00</b>		<b>\$3,367,281.00</b>	<b>\$100,721.00</b>	<b>3.08%</b>
<b>Year Ending Balance</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>\$3,266,560.00</b>		<b>\$3,367,281.00</b>	<b>\$100,721.00</b>	<b>3.08%</b>

# CAPITAL FUND

## EXPENDITURE SYNOPSIS- Adopted

	FY 14-15	FY 15-16		
Expenditure by Dept.	<u>Amended Budget</u>	<u>Adopted Budget</u>	Increase/Decrease	% Change
<b>Capital Projects</b>				
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	\$0.00	\$0.00	0.00%
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)	\$597,440.00	\$597,543.00	\$103.00	0.02%
Arbitrage Rebate	\$0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>\$897,940.00</b>	<b>\$898,043.00</b>	<b>\$103.00</b>	<b>0.01%</b>

## REVENUE SYNOPSIS -Adopted

	FY 14-15	FY 15-16		
Revenues	<u>Amended Budget</u>	<u>Adopted Budget</u>	Increase/Decrease	% Change
<b>Capital Projects</b>				
Interest on Investments	\$48.00	\$48.00	\$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	\$897,892.00	\$897,995.00	\$103.00	0.01%
<b>Total</b>	<b>\$897,940.00</b>	<b>\$898,043.00</b>	<b>\$103.00</b>	<b>0.01%</b>

## PINEY RIVER WATER/SEWER FUND

### EXPENDITURE SYNOPSIS - Adopted

Expenditure by Dept.	FY 14-15	FY 15-16	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Adopted Budget</u>		
New Connection Installation	\$30,000.00	\$30,000.00	\$0.00	0.00%
Maintenance and Repairs	\$37,621.00	\$38,000.00	\$379.00	1.01%
Legal Services	\$420.00	\$400.00	-\$20.00	-4.76%
Electrical Services	\$8,161.00	\$9,000.00	\$839.00	10.28%
Billing/Postal Services	\$6,400.00	\$5,500.00	-\$900.00	-14.06%
Meter Reading Service	\$0.00	\$0.00	\$0.00	0.00%
Water and Sewer	\$44,000.00	\$47,000.00	\$3,000.00	6.82%
Telecommunications	\$830.00	\$900.00	\$70.00	8.43%
Permit Fees	\$300.00	\$300.00	\$0.00	0.00%
Maintenance Supplies	\$16,000.00	\$17,500.00	\$1,500.00	9.38%
Refunds	\$250.00	\$250.00	\$0.00	0.00%
Debt Service	\$69,379.00	\$69,379.00	\$0.00	0.00%
<b>Total</b>	<b>\$213,361.00</b>	<b>\$218,229.00</b>	<b>\$4,868.00</b>	<b>2.28%</b>

### REVENUE SYNOPSIS - Adopted

Revenues	FY 14-15	FY 15-16	Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Adopted Budget</u>		
<b>Piney River Water/Sewer</b>				
Fees for Water/Sewer	\$110,270.00	\$111,000.00	\$730.00	0.66%
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	\$40,000.00	\$40,000.00	\$0.00	0.00%
Year Ending Balance	\$21,091.00	\$25,229.00	\$4,138.00	19.62%
<b>Total</b>	<b>\$213,361.00</b>	<b>\$218,229.00</b>	<b>\$4,868.00</b>	<b>2.28%</b>

## COMMUNITY DEVELOPMENT BLOCK GRANT FUND

<b>EXPENDITURE SYNOPSIS -Adopted</b>						
Expenditure by Dept.	FY 14-15		FY 15-16		Increase/Decrease	% Change
	<u>Amended Budget</u>		<u>Adopted Budget</u>			
<b>CDBG Projects</b>						
Transfer to Broadband Fund	\$0.00		\$300,000.00		\$300,000.00	100.00%
<b>Total</b>	<b>\$0.00</b>		<b>\$300,000.00</b>		<b>\$300,000.00</b>	<b>100.00%</b>
<b>REVENUE SYNOPSIS -Adopted</b>						
Revenues	FY 14-15		FY 15-16		Increase/Decrease	% Change
	<u>Amended Budget</u>		<u>Adopted Budget</u>			
<b>Transfers</b>						
Transfer from General Fund	\$0.00		\$100,000.00		\$100,000.00	100.00%
<b>CDBG Projects</b>						
Broadband	\$0.00		\$200,000.00		\$200,000.00	100.00%
<b>Total</b>	<b>\$0.00</b>		<b>\$300,000.00</b>		<b>\$300,000.00</b>	<b>100.00%</b>

## COURTHOUSE PROJECT FUND

<b>EXPENDITURE SYNOPSIS -Adopted</b>				
	<b>FY 14-15</b>	<b>FY 15-16</b>		
<b>Expenditure by Dept.</b>	<b>Amended Budget</b>	<b>Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
<b>Courthouse Project</b>				
Architectural (existing Courthouse renovation)	\$600,000.00	\$357,046.00	-\$242,954.00	-40.49%
Testing Services	\$0.00	\$20,000.00	\$20,000.00	100.00%
Construction	\$105,000.00	\$6,716,225.00	\$6,611,225.00	6296.40%
Insurance	\$0.00	\$0.00	\$0.00	0.00%
Furnishings (Signs/Display)	\$0.00	\$150,000.00	\$150,000.00	100.00%
IT/E911 Equipment & Installation	\$0.00	\$40,000.00	\$40,000.00	100.00%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	0.00%
Contingency	\$0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>\$705,000.00</b>	<b>\$7,283,271.00</b>	<b>\$6,578,271.00</b>	<b>933.09%</b>
<b>REVENUE SYNOPSIS -Adopted</b>				
	<b>FY 14-15</b>	<b>FY 15-16</b>		
<b>Revenues</b>	<b>Amended Budget</b>	<b>Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
<b>Courthouse Project</b>				
Bond Proceeds	\$0.00	\$5,500,000.00	\$5,500,000.00	100.00%
General Fund Transfer	\$0.00	\$1,426,225.00	\$1,426,225.00	100.00%
Year Ending Balance	\$705,000.00	\$357,046.00	-\$347,954.00	-49.36%
<b>Total</b>	<b>\$705,000.00</b>	<b>\$7,283,271.00</b>	<b>\$6,578,271.00</b>	<b>933.09%</b>