

General Fund Expenditures: 3/2/2016	FY15 Projected	FY16 Budget As Amended	FY16 Requested	% Chg	FY16 Changes Staff	FY16 Changes BOS	Revised
Supervisors	\$134,495	\$140,166	\$118,166	-15.7%			\$118,166
County Admin.	\$316,588	\$321,735	\$321,803	0.0%	-\$746		\$321,057
County Attorney	\$87,350	\$85,000	\$85,000	0.0%			\$85,000
Comm. of Revenue	\$243,782	\$245,890	\$235,501	-4.2%	-\$322		\$235,179
Reassessment	\$0	\$0	\$0	0.0%			\$0
Board of Equalization	\$0	\$810	\$0	0.0%			\$0
Treasurer	\$338,459	\$335,532	\$343,031	2.2%	-\$545		\$342,486
Finance	\$230,009	\$268,220	\$255,696	-4.7%	-\$296		\$255,400
Technology	\$213,555	\$219,339	\$198,800	-9.4%	-\$124		\$198,676
Land Use Panel	\$4,284	\$4,506	\$2,138	-52.6%			\$2,138
Board of Elections	\$25,474	\$31,297	\$32,923	5.2%			\$32,923
Registrar	\$85,173	\$87,468	\$88,102	0.7%	-\$99		\$88,003
Courts (all)	\$429,161	\$430,139	\$433,459	0.8%	-\$549		\$432,910
Commonwealth Attorney	\$347,555	\$348,044	\$355,024	2.0%	-\$400		\$354,624
Sheriff	\$1,587,090	\$1,612,910	\$1,577,056	-2.2%	-\$26,572		\$1,550,484
Public Safety & Emergency Services	\$404,480	\$421,692	\$426,976	1.3%	-\$915		\$426,061
Emergency Services Council	\$667,773	\$662,400	\$668,139	0.9%			\$668,139
EB911 Program	\$332,621	\$331,442	\$446,268	34.6%	-\$8,599		\$437,669
Forest Fire Service	\$20,821	\$20,821	\$20,821	0.0%			\$20,821
Paid EMS	\$688,979	\$686,479	\$760,156	10.7%	-\$28,100		\$732,056
Regional Jail	\$703,412	\$759,636	\$645,636	-15.0%			\$645,636
Building Inspections	\$217,832	\$220,518	\$280,894	27.4%	-\$58,923		\$221,971
Animal Control	\$151,383	\$165,681	\$212,948	28.5%	-\$20,570		\$192,378
Medical Examiner	\$100	\$160	\$160	0.0%			\$160
Waste Management	\$967,981	\$1,025,072	\$1,034,918	1.0%	-\$421		\$1,034,497
Building & Grounds	\$630,916	\$713,224	\$724,878	1.6%	-\$1,224		\$723,654
Motor Pool	\$256,670	\$293,788	\$352,718	20.1%	-\$60,000		\$292,718
Recreation	\$202,027	\$204,203	\$205,456	0.6%	-\$198		\$205,258
Planning	\$151,656	\$156,802	\$214,140	36.6%	-\$60,702		\$153,438
Community Development	\$294,630	\$294,825	\$285,961	0.4%	-198		\$295,763
Anti-Litter Grant	\$6,683	\$6,702	\$6,683	-0.3%			\$6,683
Extension Service	\$50,865	\$50,865	\$52,597	3.4%			\$52,597
Refunds	\$27,500	\$30,000	\$30,000	0.0%			\$30,000
Employee Salary Adjustment/Benefit Cost	\$0	\$600	\$0	-100.0%	\$135,000		\$135,000
Transfer to Social Services including CSA	\$1,852,054	\$1,852,054	\$1,922,202	3.8%			\$1,922,202
Transfer to Debt Service	\$3,266,560	\$3,266,560	\$3,367,281	3.1%			\$3,367,281
Transfer for Piney River Debt & operations	\$40,000	\$40,000	\$40,000	0.0%			\$40,000
Transfer to Broadband Fund	\$100,000	\$100,000	\$100,000	0.0%	\$50,000		\$150,000
Transfer to Reassessment Fund*	\$100,000	\$100,000	\$100,000	0.0%			\$100,000
Subtotal Departmental Operations	\$15,158,918	\$15,534,580	\$15,955,531	2.7%	-\$84,503	\$0	\$15,871,028
Comparisons to FY15 Budget			\$420,951				\$336,448

General Fund Expenditures Continued- Page 2

Agency Requests	FY15 Projected	FY15 Budget	Requested	%	Staff Changes	BOS Changes	FY16 Revised
Health Department	\$244,301	\$244,301	\$244,979	0.3%	-\$678		\$244,301
Region Ten	\$92,586	\$92,586	\$105,395	13.8%	-\$12,809		\$92,586
PVCC	\$2,600	\$2,600	\$2,513	-3.3%			\$2,513
T.J. Soil & Water Conservation Board	\$31,500	\$31,500	\$31,500	0.0%			\$31,500
Non-Departmental Agencies	\$1,002,306	\$994,502	\$1,040,631	4.6%	-\$40,477		\$1,000,154
Subtotal Agency Requests	\$1,373,293	\$1,365,489	\$1,425,018	4.4%	-\$53,964	\$0	\$1,371,084
Comparisons to FY15 Budget			\$59,529				\$5,088

Capital Outlay & Non-Recurring Expense							
Courthouse Renovation Planning	\$0	\$0	\$0	0.0%			\$0
Blue Ridge Railway Trail (grant)	\$12,545	\$0	\$0	0.0%			\$0
Crozet Tunnel (grant)	\$768,925	\$494,344	\$405,944	-17.9%			\$405,944
Historic District (Norwood)	\$7,250	\$18,000	\$0	-100.0%			\$0
Broadband Network Improvements	\$0	\$60,500	\$60,500	0.0%			\$60,500
Painting-Library	\$7,800	\$0	\$0	0.0%			\$0
Callohill Renovations	\$0	\$0	\$100,000	0.0%			\$100,000
Purchase of Callohill Property	\$120,023	\$120,023	\$0	0.0%			\$0
Maintenance Equipment	\$31,726	\$82,000	\$0	-100.0%			\$0
Solid Waste Truck	\$98,000	\$90,000	\$0	-100.0%			\$0
Glass recycling containers	\$20,000	\$20,000	\$0	-100.0%			\$0
Emergency Services Vehicles	\$418,146	\$442,453	\$320,000	-27.7%			\$320,000
Roseland Water PER Update	\$7,500	\$7,500	\$0	0.0%			\$0
Massies Mill School Demolition	\$97,024	\$0	\$0	0.0%			\$0
Voting Equipment	\$0	\$0	\$120,050	100.0%			\$120,050
Network Connection Registrar	\$176	\$0	\$0	0.0%			\$0
Public Safety Radlo Project	\$920,824	\$920,824	\$0	-100.0%			\$0
Transfer to Courthouse Project Fund			\$1,426,225	100.0%			\$1,426,225
Transfer to CDBG Fund (Broadband Grant Match)	\$0	\$0	\$100,000	100.0%			\$100,000

Subtotal Capital Outlay	\$2,509,939	\$2,266,644	\$2,532,719	12.3%	\$0	\$0	\$2,532,719
Comparisons to FY15 Budget			\$277,076				\$277,076

General Fund Contingency							
General Fund Contingency from recurring revenue	\$0	\$1,148,601	\$1,552,041	35.1%	-\$295,333		\$1,256,708
General Fund Contingency from non-recurring revenue	\$109,513	\$309,513	\$403,551	30.4%	-\$63,500		\$340,051
General Fund Contingency for Capital Improvements	\$0	\$0	\$0	0.0%			\$0

Subtotal Contingencies	\$109,513	\$1,458,114	\$1,955,592	34.1%	-\$358,833	\$0	\$1,596,769
Comparisons to FY15 Budget			\$497,478				\$138,645

SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND	\$19,151,863	\$20,613,827	\$21,968,960	6.1%	-\$497,300	\$0	\$21,371,660
COMPARISONS TO FY15 BUDGET			\$1,265,033				\$757,733

School Funding Requested	FY15 Projected	FY15 Budget	Requested	%	Staff Changes	BOS Changes	FY16 Revised
Transfer to School Nursing	\$215,000	\$215,000	\$235,000	9.3%	-\$20,000		\$215,000
Transfer to School Fund (Local only)	\$14,171,107	\$14,171,107	\$14,171,107	0.0%	\$517,300		\$14,688,407
Transfer to School Capital (Purchase of buses)	\$190,000	\$190,000	\$190,000	0.0%			\$190,000
Transfer to School (Facility Improvement)	\$58,221	\$58,221	\$0	-100.0%			\$0
SUBTOTAL SCHOOL FUNDING REQUESTED	\$14,634,328	\$14,634,328	\$14,586,107	-0.3%	\$497,300	\$0	\$15,083,407
COMPARISONS TO FY15 BUDGET			-\$38,221				\$469,079
TOTAL ALL FUNDING REQUESTS	\$33,785,991	\$35,248,155	\$36,484,967	3.5%	\$0	\$0	\$36,484,967
Comparisons to FY15 Budget			\$1,216,812				\$1,216,812

General Fund Revenues:	FY14	FY15	FY15	FY16	Difference	%
3/2/2015	Actual	Budget	Projected	Projected	Budget	Chg
Real Estate Tax	\$17,474,814	\$17,166,152	\$17,355,605	\$17,508,413	\$342,261	2.0%
Public Service Tax	\$646,946	\$528,790	\$799,345	\$770,000	\$241,210	45.6%
Personal Property Tax	\$4,824,050	\$5,283,612	\$5,249,850	\$5,270,983	(\$12,629)	-0.2%
Mobile Home Tax	\$28,807	\$30,000	\$30,000	\$30,000	\$0	0.0%
Machinery & Tools Tax	\$10,891	\$8,000	\$11,043	\$10,000	\$2,000	25.0%
Late Tax Penalty	\$184,219	\$170,000	\$190,000	\$190,000	\$20,000	11.8%
Late Tax Interest	\$178,113	\$165,000	\$165,000	\$165,000	\$0	0.0%
Local Sales Tax	\$1,046,940	\$1,069,590	\$1,095,910	\$1,095,910	\$26,320	2.5%
Electric Consumer Utility Tax	\$469,334	\$460,711	\$470,000	\$470,000	\$9,289	2.0%
Business Licenses	\$31,140	\$30,000	\$30,000	\$30,000	\$0	0.0%
Electric Consumption Tax	\$63,791	\$55,000	\$55,000	\$57,000	\$2,000	3.6%
Telecommunication Gross Receipts Tax	\$39,274	\$34,000	\$35,000	\$35,000	\$1,000	2.9%
Motor Vehicle License	\$712,019	\$716,064	\$713,037	\$713,085	(\$2,979)	-0.4%
Bank Franchise Tax	\$76,659	\$60,000	\$60,000	\$65,000	\$5,000	8.3%
Recordation Tax	\$346,878	\$220,000	\$210,785	\$215,000	(\$5,000)	-2.3%
Transient Lodging Tax	\$436,632	\$420,000	\$500,000	\$510,000	\$90,000	21.4%
Meals Tax	\$879,575	\$920,000	\$940,000	\$963,500	\$43,500	4.7%
Street Light Tax	\$0	\$0	\$0	\$0	\$0	0.0%
Dog Licenses	\$10,896	\$8,000	\$10,400	\$10,000	\$2,000	25.0%
Dog Pound Fees	\$3,035	\$2,000	\$1,000	\$2,000	\$0	0.0%
Land Use Application Fees	\$18,677	\$80,000	\$84,000	\$10,000	(\$70,000)	-87.5%
Transfer Fees	\$781	\$750	\$750	\$750	\$0	0.0%
Subdivision Fees	\$11,980	\$10,000	\$10,000	\$10,000	\$0	0.0%
Building Permits	\$107,085	\$115,000	\$130,000	\$130,000	\$15,000	13.0%
Building Inspection Fees & Fines	\$9,036	\$7,000	\$7,000	\$7,000	\$0	0.0%
Zoning Permits and Fees	\$4,190	\$1,000	\$5,500	\$2,000	\$1,000	100.0%
Well/Septic Fees	\$6,050	\$5,000	\$7,000	\$5,000	\$0	0.0%
Land Disturbing Permits	\$8,505	\$8,000	\$8,000	\$8,000	\$0	0.0%
Court Fines	\$364,390	\$310,000	\$294,000	\$310,000	\$0	0.0%
Jail Admission Fees	\$1,720	\$1,600	\$1,600	\$1,600	\$0	0.0%
Courthouse Security Fees	\$53,126	\$37,000	\$46,000	\$40,000	\$3,000	8.1%
Courthouse Construction Fees (new)	\$17,422	\$14,000	\$15,000	\$14,000	\$0	0.0%
Interest on Investments	\$42,128	\$50,000	\$40,000	\$50,000	\$0	0.0%

Page 2	FY14	FY15	FY15	FY16	Difference	%
LOCAL REVENUE CONTINUED	Actual	Budget	Projected	Projected	Budget	Chg
Rental of General Property	\$938	\$0	\$0	\$0	\$0	0.0%
Lease/Rent Devils Knob Tower	\$77,000	\$0	\$0	\$0	\$0	0.0%
Sale of Salvage & Surplus	\$3,371	\$0	\$0	\$0	\$0	0.0%
Tourism Sales	\$7,800	\$6,000	\$3,000	\$6,000	\$0	0.0%
Sale of General Property	\$1,655	\$0	\$0	\$0	\$0	0.0%
Real Estate Tax Sale Proceeds	\$60,740	\$0	\$0	\$25,000	\$25,000	0.0%
Sheriff's Fees	\$9,214	\$6,000	\$8,000	\$8,000	\$2,000	33.3%
Law Library Fees	\$3,032	\$2,500	\$2,500	\$2,500	\$0	0.0%
Courthouse Maintenance Fees	\$11,721	\$8,000	\$9,500	\$8,000	\$0	0.0%
Document Reproduction Fees (Circuit)	\$7,479	\$3,500	\$3,525	\$3,500	\$0	0.0%
Excess Clerk Fees paid to State	\$10	\$0	\$0	\$0	\$0	0.0%
Court Appointed Attorney Fees	\$1,244	\$200	\$1,200	\$1,000	\$800	400.0%
Commonwealth Attorney Fees	\$1,086	\$800	\$1,000	\$800	\$0	0.0%
Landfill Tipping Fees	\$166,145	\$160,000	\$175,245	\$160,000	\$0	0.0%
Recreation Fees	\$57,248	\$50,000	\$50,000	\$50,900	\$900	1.8%
Sale of Maps and Literature	\$4,324	\$120	\$132	\$120	\$0	0.0%
Expenditure Refunds	\$15,304	\$15,000	\$15,000	\$15,000	\$0	0.0%
Virginia Tourism Grant	\$5,000	\$0	\$0	\$0	\$0	0.0%
VPA/CSA Refunds	\$14,361	\$0	\$7,132	\$0	\$0	0.0%
Primary Fees	\$0	\$0	\$0	\$0	\$0	0.0%
Donations	\$10,122	\$997	\$0	\$0	(\$997)	0.0%
Check Return Fee	\$350	\$350	\$350	\$350	\$0	0.0%
Administrative Fee (Delinquent coll)	\$29,346	\$15,000	\$15,000	\$20,000	\$5,000	33.3%
Duplicate Bill Fee	\$284	\$150	\$100	\$100	(\$50)	-33.3%
DMV Stop Fees	\$29,316	\$18,000	\$18,000	\$20,000	\$2,000	11.1%
Fingerprint/Report Fees	\$272	\$200	\$200	\$250	\$50	25.0%
Recovered Costs	\$132,553	\$143,000	\$149,000	\$123,738	(\$19,262)	-13.5%
EMS Revenue Recovery	\$499,050	\$450,000	\$426,000	\$450,000	\$0	0.0%
So. Rockfish Historic District (Match)	\$0	\$5,000	\$5,000	\$0	(\$5,000)	-100.0%
Forest Service Cooperative Agreement	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
TOTAL LOCAL REVENUE	\$29,263,068	\$28,876,086	\$29,465,709	\$29,599,499	\$723,413	2.5%
COMPARISON TO FY15 BUDGET			\$589,623	\$723,413		

STATE REVENUE	FY14 Actual	FY15 Budget	FY15 Projected	FY16 Projected	Difference Budget	% Chg
Timber Sales (State Forests)	\$0	\$0	\$0	\$0	\$0	0.0%
ABC Profits	\$0	\$0	\$0	\$0	\$0	0.0%
Wine Taxes	\$0	\$0	\$0	\$0	\$0	0.0%
Motor Vehicle Carriers Tax	\$112,353	\$98,000	\$107,141	\$100,000	\$2,000	2.0%
Mobile Home Titling Tax	\$9,699	\$10,000	\$10,000	\$10,000	\$0	0.0%
Tax of Deeds	\$32,266	\$65,000	\$58,304	\$55,000	(\$10,000)	-15.4%
Communications Sales & Use Tax	\$472,927	\$480,000	\$478,000	\$480,000	\$0	0.0%
Shared Expenses Compensation Board	\$1,360,334	\$1,353,456	\$1,321,907	\$1,364,490	\$11,034	0.8%
Shared Expenses State Board of Elections	\$36,334	\$34,109	\$33,003	\$36,334	\$2,225	6.5%
Public Assistance & Welfare	\$302,888	\$319,354	\$319,354	\$347,413	\$28,059	8.8%
At Risk Youth (CSA)	\$406,348	\$463,854	\$450,625	\$450,625	(\$13,229)	-2.9%
Victim Witness Grant	\$25,449	\$21,990	\$21,990	\$21,987	(\$3)	0.0%
Commonwealth Juror Reimbursement	\$6,120	\$0	\$0	\$0	\$0	0.0%
VJCCCA	\$10,364	\$10,364	\$10,364	\$10,364	\$0	0.0%
DMV Animal Friendly License Plates	\$427	\$400	\$400	\$400	\$0	0.0%
Wireless E911 Funds	\$40,966	\$40,000	\$40,000	\$40,000	\$0	0.0%
Va Commission for the Arts	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
Spay & Neuter Fund	\$72	\$0	\$104	\$0	\$0	0.0%
TOTAL STATE REVENUE	\$2,821,547	\$2,901,527	\$2,856,192	\$2,921,613	\$20,086	0.7%
COMPARISON TO FY15 BUDGET			-\$45,335	\$20,086		
FEDERAL REVENUE	FY14 Actual	FY15 Budget	FY15 Projected	FY16 Projected	Difference Budget	% Chg
Payment in Lieu of Taxes	\$59,145	\$54,000	\$54,000	\$54,000	\$0	0.0%
US Forestry Rents and Royalties	\$97	\$0	\$0	\$0	\$0	0.0%
SCAAP (Federal Prisoners)	\$2,221	\$0	\$894	\$0	\$0	0.0%
Public Assistance & Welfare	\$523,693	\$479,030	\$479,030	\$521,119	\$42,089	8.8%
TOTAL FEDERAL REVENUE	\$585,156	\$533,030	\$533,924	\$575,119	\$42,089	7.9%
COMPARISON TO FY15 BUDGET			\$894	\$42,089		
TOTAL ALL REVENUE	\$32,669,771	\$32,310,643	\$32,855,625	\$33,096,231	\$785,588	2.4%
COMPARISON TO FY15 BUDGET			\$545,182	\$785,588		

Page 4	FY14	FY15	FY15	FY16	Difference	%
NON-REVENUE RECEIPTS	Actual	Budget	Projected	Projected	Budget	Chg
Insurance Recoveries	\$5,300				\$0	0.0%
Cancelled Checks	\$41		\$2,149		\$0	0.0%
Financing Proceeds (Radio Project)	\$0	\$0			\$0	0.0%
Refunding Proceeds (for financing costs)	\$0					0.0%
Transfer from other Funds	\$350,000	\$0			\$0	0.0%
TOTAL NON-REVENUE RECEIPTS	\$355,341	\$0	\$2,149	\$0	\$0	0.0%
COMPARISON TO FY16 BUDGET			\$2,149	\$0		

GRANTS (ONLY EXPENDED IF RECEIVED)						
Asset Forfeiture Proceeds	\$4,371	\$6,104	\$16,906	\$0	(\$6,104)	0.0%
Four for Life	\$16,963	\$18,000	\$18,000	\$18,000	\$0	0.0%
Wireless E911 Education Grant	\$1,955	\$0	\$2,000	\$0	\$0	0.0%
PSAP E911 Equipment Upgrade Grant				\$54,733	\$54,733	100.0%
Sheriff Grants (State)		TBD				0.0%
Litter Control Grant	\$6,702	\$6,702	\$6,683	\$6,683	(\$19)	-0.3%
Fire Program Funds	\$44,679	\$46,000	\$47,731	\$48,000	\$2,000	4.3%
Library of Va Grant	\$9,232	\$0			\$0	0.0%
Blue Ridge Tunnel Grant T21	\$10,120	\$494,344	\$732,442	\$405,994	(\$88,350)	-17.9%
DEQ Grant (Colleer/Roseland)	\$0	\$5,100	\$5,100	\$0	(\$5,100)	-100.0%
Historic District Cost Share		\$10,000			(\$10,000)	0.0%
Railway Transportation Grant T21	\$155,039	\$0	\$201,095	\$0	\$0	0.0%
Recreational Trails Program	\$100,000		\$56,660		\$0	0.0%
Public Safety Interoperability Grant						0.0%
FEMA Disaster Relief	\$1,015	\$0	\$1,845	\$0	\$0	0.0%
Domestic Preparedness Grant		\$0			\$0	0.0%
Sheriff's Grants (Federal)	\$8,880	\$16,889			(\$16,889)	0.0%
Homeland Security		\$0				0.0%
USDA Specialty Crop Grant	\$39,906					0.0%
Rural Development Public Safety Grant						0.0%
US Treasury Forfeiture Funds	\$89,224				\$0	0.0%
Byrne Grant	\$946	\$985	\$29,327	\$0	(\$985)	-100.0%
TOTAL GRANTS	\$489,032	\$604,124	\$1,117,789	\$533,410	(\$70,714)	-11.7%
COMPARISON TO FY16 BUDGET			\$513,665	(\$70,714)		

TOTAL CURRENT YR REVENUE & GRANTS	\$33,514,144	\$32,914,767	\$33,975,763	\$33,629,641	\$714,874	2.2%
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REVENUE FROM PRIOR YR BALANCES						
Year Ending Balance		\$2,333,388	\$1,985,860	\$2,835,326	\$501,938	21.5%
TOTAL PRIOR YEAR BALANCES		\$2,333,388	\$1,985,860	\$2,835,326	\$501,938	21.5%

TOTAL ALL FUNDING SOURCES		\$35,248,155	\$35,961,623	\$36,464,967	\$1,216,812	3.5%
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