

**FY19 GENERAL FUND REVENUE SYNOPSIS - Proposed**

<b>Revenues</b>	<b>FY 17-18 Amended Budget</b>	<b>FY 18-19 Proposed Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
Real Estate Taxes	\$17,750,602.00	\$17,301,509.00	-\$449,093.00	-2.53%
Public Service Tax	\$850,000.00	\$850,000.00	\$0.00	0.00%
Personal Property Taxes	\$5,434,084.00	\$5,629,022.00	\$194,938.00	3.59%
Machinery and Tools Tax	\$30,000.00	\$50,000.00	\$20,000.00	66.67%
Late Tax Penalty	\$170,000.00	\$180,000.00	\$10,000.00	5.88%
Late Tax Interest	\$150,000.00	\$155,000.00	\$5,000.00	3.33%
Local Sales & Use Taxes	\$1,225,040.00	\$1,247,846.00	\$22,806.00	1.86%
Utility Taxes	\$475,000.00	\$475,000.00	\$0.00	0.00%
Business Licenses	\$35,000.00	\$35,000.00	\$0.00	0.00%
Utility Franchise Tax	\$100,000.00	\$100,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$718,222.00	\$720,460.00	\$2,238.00	0.31%
Bank Franchise Tax	\$80,000.00	\$73,000.00	-\$7,000.00	-8.75%
Recordation Taxes	\$225,000.00	\$230,000.00	\$5,000.00	2.22%
Meals & Lodging Taxes	\$1,560,000.00	\$1,640,000.00	\$80,000.00	5.13%
Dog Licenses	\$12,000.00	\$12,000.00	\$0.00	0.00%
Permit Fees	\$206,250.00	\$200,350.00	-\$5,900.00	-2.86%
Court Fines & Forfeitures	\$221,750.00	\$221,750.00	\$0.00	0.00%
Interest on Investments	\$80,000.00	\$190,000.00	\$110,000.00	137.50%
Rental Income & Sale of Property	\$20,000.00	\$20,000.00	\$0.00	0.00%
Court Costs	\$23,500.00	\$24,000.00	\$500.00	2.13%
Commonwealth Attorney Fees	\$800.00	\$1,000.00	\$200.00	25.00%
Landfill Fees	\$180,000.00	\$180,000.00	\$0.00	0.00%
Recreation Fees	\$53,000.00	\$43,200.00	-\$9,800.00	-18.49%
Sale of Literature	\$350.00	\$350.00	\$0.00	0.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$30,800.00	\$30,750.00	-\$50.00	-0.16%
Recovered Costs	\$663,795.00	\$607,122.00	-\$56,673.00	-8.54%
<b>Total Local Sources Budget</b>	<b>\$30,310,193.00</b>	<b>\$30,232,359.00</b>	<b>-\$77,834.00</b>	<b>-0.26%</b>
<b>Total Local Sources Projected</b>	<b>\$30,396,809.00</b>	<b>\$30,232,359.00</b>	<b>-\$164,450.00</b>	<b>-0.54%</b>
Non-Categorical State Aid	\$632,000.00	\$635,399.00	\$3,399.00	0.54%
Shared Expenses Comp Board.	\$1,447,156.00	\$1,458,829.00	\$11,673.00	0.81%
Public Assistance & CSA	\$1,366,472.00	\$1,595,178.00	\$228,706.00	16.74%
Other Categorical Aid	\$2,934,988.42	\$2,822,986.00	-\$112,002.42	-3.82%
<b>Total Commonwealth Budget</b>	<b>\$6,380,616.42</b>	<b>\$6,512,392.00</b>	<b>\$131,775.58</b>	<b>2.07%</b>
<b>Total Commonwealth Projected</b>	<b>\$3,200,644.00</b>	<b>\$6,512,392.00</b>	<b>\$3,311,748.00</b>	<b>103.47%</b>
Payment In lieu of Taxes	\$54,000.00	\$62,150.00	\$8,150.00	15.09%
Categorical Aid Federal	\$862,777.00	\$923,582.00	\$60,805.00	7.05%
<b>Total Federal Budget</b>	<b>\$916,777.00</b>	<b>\$985,732.00</b>	<b>\$68,955.00</b>	<b>7.52%</b>
<b>Total Federal Projected</b>	<b>\$662,815.00</b>	<b>\$985,732.00</b>	<b>\$322,917.00</b>	<b>48.72%</b>
Non-Revenue Receipts (Insurance recovery)	\$3,750.00	\$0.00	-\$3,750.00	-100.00%
Transfers From Other Funds	\$257,851.00	\$0.00	-\$257,851.00	-100.00%
<b>Total Other Financing Sources Budget</b>	<b>\$261,601.00</b>	<b>\$0.00</b>	<b>-\$261,601.00</b>	<b>-100.00%</b>
<b>Total Other Financing Projected</b>	<b>\$188,381.00</b>	<b>\$0.00</b>	<b>-\$188,381.00</b>	<b>-100.00%</b>
<b>Prior Year Balances Budget</b>	<b>\$2,096,439.30</b>	<b>\$2,752,418.00</b>	<b>\$655,978.70</b>	<b>31.29%</b>
<b>Year Ending Balance Projected</b>	<b>\$1,466,071.00</b>	<b>\$2,752,418.00</b>	<b>\$1,286,347.00</b>	<b>87.74%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$39,965,626.72</b>	<b>\$40,482,901.00</b>	<b>\$517,274.28</b>	<b>1.29%</b>
<b>TOTAL REVENUE PROJECTED</b>	<b>\$38,738,812.00</b>	<b>\$40,482,901.00</b>	<b>\$1,744,089.00</b>	<b>4.50%</b>

**FY19 GENERAL FUND EXPENDITURE SYNOPSIS - Proposed**

<u>Expenditure by Dept.</u>	<u>FY 17-18 Amended Budget</u>	<u>FY 18-19 Proposed Budget</u>	<u>Increase/Decrease</u>	<u>% Change</u>
Board of Supervisors	\$125,491.00	\$128,769.00	\$3,278.00	2.61%
County Administrator	\$334,175.00	\$337,208.00	\$3,033.00	0.91%
County Attorney	\$90,000.00	\$90,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$255,385.00	\$245,199.00	-\$10,186.00	-3.99%
Reassessment	\$175,800.00	\$0.00	-\$175,800.00	-100.00%
Board of Equalization	\$6,480.00	\$0.00	-\$6,480.00	-100.00%
Treasurer	\$327,051.00	\$328,637.00	\$1,586.00	0.48%
Finance & Accounting	\$325,982.00	\$331,295.00	\$5,313.00	1.63%
Technology	\$343,470.00	\$241,461.00	-\$102,009.00	-29.70%
Land Use Panel	\$6,121.00	\$6,121.00	\$0.00	0.00%
Board of Elections	\$50,663.00	\$38,473.00	-\$12,190.00	-24.06%
Registrar	\$99,676.00	\$95,535.00	-\$4,141.00	-4.15%
Circuit Court	\$30,292.00	\$30,892.00	\$600.00	1.98%
General District Court	\$6,330.00	\$5,080.00	-\$1,250.00	-19.75%
Nelson VJCCA	\$44,592.00	\$25,566.00	-\$19,026.00	-42.67%
J & D District Court	\$6,740.00	\$4,348.00	-\$2,392.00	-35.49%
Clerk of Circuit Court	\$325,825.00	\$310,852.00	-\$14,973.00	-4.60%
Magistrate	\$325.00	\$376.00	\$51.00	15.69%
Commonwealth Attorney	\$431,519.07	\$404,384.00	-\$27,135.07	-6.29%
Sheriff	\$1,748,977.39	\$1,647,597.00	-\$101,380.39	-5.80%
Emergency Services	\$458,231.00	\$470,225.00	\$11,994.00	2.62%
Emergency Services Council	\$633,085.00	\$607,760.00	-\$25,325.00	-4.00%
E-911 Program	\$474,215.00	\$433,593.00	-\$40,622.00	-8.57%
Forest Fire Service	\$20,821.00	\$20,821.00	\$0.00	0.00%
Paid EMS	\$800,175.00	\$841,575.00	\$41,400.00	5.17%
Regional Jail	\$668,783.00	\$672,872.00	\$4,089.00	0.61%
Building Inspector	\$290,859.00	\$290,031.00	-\$828.00	-0.28%
Animal Control	\$242,571.00	\$239,744.00	-\$2,827.00	-1.17%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,068,659.00	\$1,041,527.00	-\$27,132.00	-2.54%
Buildings and Grounds	\$720,524.00	\$717,294.00	-\$3,230.00	-0.45%
Motor Pool	\$348,306.00	\$269,760.00	-\$78,546.00	-22.55%
Local Health Department	\$248,979.00	\$248,979.00	\$0.00	0.00%
Mental Health	\$100,586.00	\$100,586.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$1,338,428.00	\$1,662,787.00	\$324,359.00	24.23%
Community College	\$14,817.00	\$14,918.00	\$101.00	0.68%
Parks and Recreation	\$215,815.26	\$209,115.00	-\$6,700.26	-3.10%
Planning	\$177,288.00	\$195,419.00	\$18,131.00	10.23%
Community Development	\$294,935.00	\$290,550.00	-\$4,385.00	-1.49%
Soil & Water Conserv. Board	\$33,075.00	\$33,075.00	\$0.00	0.00%
Litter Control	\$6,516.00	\$6,354.00	-\$162.00	-2.49%
VPI & SU Extension Service	\$58,585.00	\$58,473.00	-\$112.00	-0.19%
Non-Departmental	\$3,945,376.00	\$4,095,408.00	\$150,032.00	3.80%
Capital Outlay	\$1,441,965.00	\$1,400,788.00	-\$41,177.00	-2.86%
General Fund Refunds	\$30,000.00	\$30,000.00	\$0.00	0.00%
Transfers	\$21,166,673.00	\$19,918,036.00	-\$1,248,637.00	-5.90%
Contingency from recurring revenue	\$430,994.00	\$797,106.00	\$366,112.00	84.95%
Reserve for School Resource Officers		\$207,132.00	\$207,132.00	100.00%
Contingency from non-recurring revenue	\$311.00	\$1,337,020.00	\$1,336,709.00	429809.97%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$39,965,626.72</b>	<b>\$40,482,901.00</b>	<b>\$517,274.28</b>	<b>1.29%</b>
<b>TOTAL EXPENDITURE PROJECTED</b>	<b>\$36,205,941.00</b>	<b>\$40,482,901.00</b>	<b>\$4,276,960.00</b>	<b>11.81%</b>