AGENDA
NELSON COUNTY BOARD OF SUPERVISORS
MARCH 29, 2016

THE CONTINUED MEETING CONVENES AT 3:00 P.M. IN THE GENERAL DISTRICT COURTROOM, OF THE COURTHOUSE LOVINGSTON, VIRGINIA

I. Call to Order

II. FY16-17 Budget Work Session

A. Introduction and Overview of FY16-17 General Fund Budget
B. Proposed Budget Calendar

III. Other Business

A. Point of Sale Credit & Debit Card Payments & Fees- Local Revenue Collection **(R2016-17)**

IV. Adjourn and Continue Until _____, 2016 at _____ in the General District Courtroom for the Conduct of a FY16-17 Budget Work Session.

BUDGET SUMMARY

Revenue Category	FY16 Budget as Amended	FY17 Proposed	Increase/ Decrease	% Change
General Property Taxes	$ 23,944,396.00	$ 24,268,531.00	$ 324,135.00	1.4%
Other Local Revenue	$ 5,655,103.00	$ 5,803,215.00	$ 148,112.00	2.6%
State Revenue	$ 2,957,498.00	$ 2,964,115.00	$ 6,617.00	0.2%
Federal Revenue	$ 575,119.00	$ 581,737.00	$ 6,618.00	1.2%
State/Federal Grants	$ 559,108.00	$ 1,731,667.00	$ 1,172,559.00	209.7%
Transfer from other funds	$ -	$ 175,000.00	$ 175,000.00	100.0%
Year Ending Balance (carryover)	$ 3,501,842.00	$ 1,833,516.00	$ (1,668,326.00)	-47.6%
	$ 37,193,066.00	$ 37,357,781.00	$ 164,715.00	0.4%

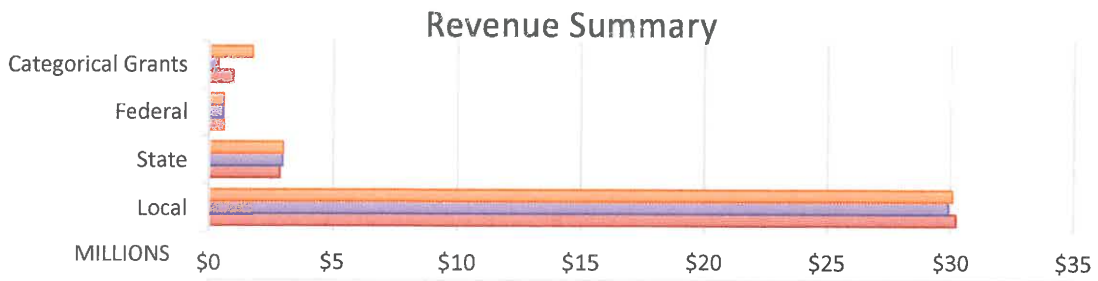
Expenditure Category	FY16 Budget as Amended	FY17 Proposed	Increase/ Decrease	% Change
Government Administration	$ 1,729,833.00	$ 1,942,848.00	$ 213,015.00	12.3%
Judicial Administration	$ 810,162.00	$ 785,611.00	$ (24,551.00)	-3.0%
Public Safety	$ 5,115,027.00	$ 5,022,435.00	$ (92,592.00)	-1.8%
Public Works	$ 2,100,138.00	$ 2,029,306.00	$ (70,832.00)	-3.4%
Recreation & Community Dev.	$ 681,370.00	$ 679,159.00	$ (2,211.00)	-0.3%
Agencies & Non-Departmental	$ 1,887,011.00	$ 3,198,353.00	$ 1,311,342.00	69.5%
Capital Outlay	$ 933,792.00	$ 782,000.00	$ (151,792.00)	-16.3%
Refunds	$ 30,000.00	$ 30,000.00	$ -	0.0%
Transfers (out)	$ 22,582,333.00	$ 21,086,335.00	$ (1,495,998.00)	-6.6%
Contingency	$ 1,323,400.00	$ 1,801,734.00	$ 478,334.00	36.1%
	$ 37,193,066.00	$ 37,357,781.00	$ 164,715.00	0.4%

March 29, 2016—FY17 General Fund Budget Summary

OVERALL REVENUES

Overall, General Fund Revenues inclusive of use of fund balance are projected to increase by $164 thousand (0.4%) over the current FY16 budget. Primary sources of revenue include local, state and federal totaling approximately 37.35 million.

The three year trend in the major sources of revenue are depicted in the graph below. Other than grants, which typically can show strong fluctuations, other types of revenue reflect only marginal changes. The trend for local revenues reflects a slight decline (1% or less) from local revenues realized in FY15. State revenues reflect an upward trend over the 3 year period with annual increases of 4% or less. Federal revenues reflect a marginal drop in FY16, but then are expected to recover in FY17.



	Local	State	Federal	Categorical Grants
FY17	$30,071,746	$2,964,115	$581,737	$1,731,667
FY16	$29,909,422	$2,955,219	$576,790	$350,219
FY15	$30,210,777	$2,833,226	$580,976	$947,012

LOCAL REVENUE

General Property Taxes

General Property taxes continue to represent the largest source of General Fund Revenues (65%). The FY17 projection reflects an increase of $324,135 over the current budget. This increase represents 17.7% of the overall revenue increase (excluding the decline in use of year ending balance). General Property Taxes include Real and Personal Property, Machinery and Tools tax, and Public Service tax. Also included is delinquent tax collections, penalties, and interest. Tax rates are established on a calendar year basis even though the county budget is

presented on a fiscal year basis (July-June). For example, the FY17 budget will include the second half tax billing for calendar year 2016 and the first half billing for calendar year 2017.

Real Estate Tax is the largest source of revenue for the county and is expected to generate 17.6 million in FY17. This represents a $159,583 increase over the FY16 budget amount. The FY16 projection assumes the current tax rate of $0.72 per $100 assessed value and an average annual growth rate of 0.25%. The Calendar Year 2015 value of taxable real estate after Land Use deferrals and elderly tax relief is $2.4 billion ($2,425,026,155) which generates approximately $230,417 of estimated collectible real estate tax revenues for each penny of the tax rate. Comparatively, the estimated value of the penny would be $230,841 for 2016 and $231,540 for 2017. Additionally, FY16 and FY17 delinquent tax collections reflect a slight decline and anticipated leveling attributed to consistent collection efforts maintained by the Treasurer. Since the initial utilization of legal services to process delinquent collections in 2004, the back log of delinquent tax accounts have been processed and current delinquencies are being handled on a regular basis.

Public Service tax is levied on the real estate and personal property owned by railroads, utilities, pipelines, and other businesses required to register with the State Corporation Commission (SCC). Public Service Corporation assessments are prepared by the Virginia Department of Taxation and the SCC. The Department of Taxation conducts an annual statewide sales study of real property to determine current fair market values. A ratio is established comparing the results of the annual sales study to locally assessed values which is then applied to public service values prepared by the SCC. Public Service tax is expected to generate $813,000 in FY17 which reflects an increase of $43,000 over the FY16 budget amount.

Personal Property Tax is levied on vehicles and other tangible non-real estate property. Qualified vehicles are eligible for a pro rata share of personal property tax relief (PPTR) which the state provides to the county as a fixed payment of $1.7 million. Personal Property tax collections and the tax relief payment from the state in FY17 are projected to increase by 2.9% from the FY16 budget amount. In addition to the state tax relief payment, collections in FY17

are anticipated to be $3.7 million. The tax rate for calendar year 2015) is $3.45 per $100 of assessed value. The FY17 budget assumes no change in the tax rate.

Mobile Home Tax is levied on manufactured homes not classified as real estate. Mobile Homes are assessed as tangible personal property, yet taxed at the real estate property tax rate. Mobile Home tax is expected to generate $30,000 in FY17 which is no change from the FY16 budget amount.

Machinery and Tools Tax is levied on certain business equipment used in manufacturing and certain other commercial activities. This tax is anticipated to generate $15,000 in FY17, an increase of $5,000 over the FY16 budget. Machinery and Tools Tax represents less than 0.1% of overall General Property Taxes. The statutory tax rate is $1.25 per $100 assessed value based on original cost. However, an assessment ratio is applied to the value as follows:

Tax Years	Ratio (%)	Effective Rate per $100
1 to 5	40	$0.50
6 to 10	30	$0.38
11 to 15	20	$0.25
16 plus	10	$0.13

Late Tax Penalties and Interest is anticipated to generate $320,000 in FY17 which is a decrease of $35,000 from the FY16 budget. A ten percent penalty is charged the day after the due date and ten percent annual interest is accrued beginning 25 days after the due date. As mentioned previously delinquent real estate tax collections are anticipated to decline in FY16 and FY17 and as such the associated late tax penalties and interest are also reflecting a decline. Delinquent property tax collections are reflected in the budget within each category of tax. Delinquent real estate collections are anticipated to be about $840,000 in FY17 down from an anticipated $879,000 in FY16 and $995,000 realized in FY15. Personal Property delinquent collections are

anticipated to be approximately $400,000. Together delinquent tax collections and associated penalty and interest make up 6.4% of all General Property Taxes.

Other Local Revenue

In addition to property taxes, local revenue generally includes other local taxes (utility, vehicle license, recordation, meals, and lodging), permits and license fees, court fines and fees, interest earnings, and various recovered costs. Other local revenue is expected to generate over $5.8 million in FY17 which is an increase of $148,112 over the FY16 budget amount. Significant changes are noted in the chart below.

FY16 to FY17	Changes
Recordation Tax	$10,000
Landfill Tipping Fees	$10,000
Meals Tax	$56,500
Utility/Consumption Tax	$11,000
Treasurer Fees (Admin/DMV)	$10,000
Recovered Costs-JAUNT/NCSA	$14,214
EMS Revenue Recovery	$35,000

STATE REVENUE

State revenues, excluding non-recurring grants, are anticipated to increase by $6,617 in FY17 from the FY16 budget amount. State revenues include **non-categorical aid** from motor vehicle carriers tax, mobile home titling tax, deeds tax, and communications sales tax. Non-categorical aid is anticipated to generate $645,000 in FY17 which is a no change from FY16.

Categorical state aid primarily provides for at risk youth programs (CSA) and public assistance and welfare programs administered by the local Department of Social Services. Changes in funding for these programs is the most significant factor contributing to the overall increase expected in state revenues. The County expects to receive $815,678 in categorical state aid in FY17 which is an increase of $6,600.

The largest source of state funding relates to **state shared expenses**. State shared expenses represent the State's share of activities that are considered to be a shared state and local

responsibility. Shared responsibilities include Constitutional Offices and the Registrar/Electoral Board. Constitutional Offices include the Sheriff, Commonwealth Attorney, Commissioner of Revenue, Treasurer, and Clerk of the Circuit Court. State shared expenses are expected to be $1.4 million which is subject to change pending receipt of finalized amounts from the state Compensation Board.

FEDERAL REVENUE

Federal revenue, excluding non-recurring grants, is expected to provide $581,737 in FY17. This is a $6,600 or 1.2% increase over the FY16 budget amount. Federal funding includes payment in lieu of taxes and public assistance and welfare. Payments in lieu of taxes have historically been received for forest land located in Nelson County. These funds must be approved during the federal budget process. Federal funds are also received for public assistance and welfare programs and are the largest source of ongoing federal funding. Public assistance funds account for the overall increase in federal revenue.

STATE AND FEDERAL GRANTS

In FY17, the county expects to receive $1,731,667 in non-recurring grants from state and federal sources. This reflects an increase of $1,172,589 from FY16. Grant awards for the Crozet Tunnel restoration project is the primary factor contributing to this increase. Grants are generally not budgeted until they are awarded. Some grants may be awarded mid-year and amended into the budget at the time of award.

TRANSFER FROM OTHER FUNDS

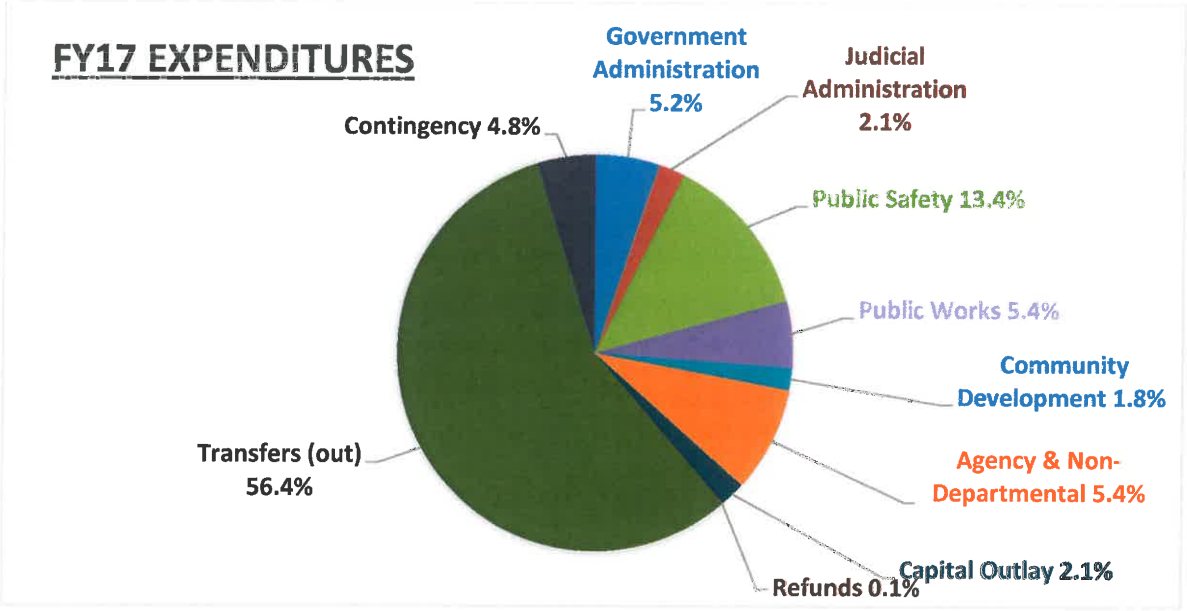
The county conducts a reassessment of real property values every four years. The cost of conducting the reassessment impacts two fiscal years. In the two fiscal years that there is no reassessment expense, the county sets aside funding to assist with upcoming reassessment expense. The budget proposes to utilize $175,000 from the set aside for reassessment expenditures that will be incurred in FY17.

USE OF FUND BALANCE

The FY17 proposed budget anticipates the use of $1.8 million in fund balance which is a decrease of about $1.6 million from the FY16 budget. This decrease is primarily attributed to a one time use of $1.4 million for the courthouse renovation project in FY16. Of the anticipated $1.8 million, about $1.6 million is carryover from FY16 resulting from $71,000 in unexpended funds for maintenance building repair (Callohill), $325,000 in unexpended school funds from fuel savings and $1.2 million in unexpended contingency funding. The County also expects to use about $214,000 for debt related to the existing courthouse renovation project. The use of fund balance to cover the debt is only anticipated for the upcoming year as savings from paid off debt will provide for the new debt in FY18.

OVERALL EXPENDITURES

Overall, recommended expenditures in FY17 are increasing by $164,715 or 0.4%. Total recommended expenditures for FY17 is $37.35 million as compared to the current FY16 budget of $37.2 million. The graph below reflects the allocation of FY17 expenditures between the various categories of expense. Transfers is by far the largest category of expense which includes funding for the School Division, Social Services, and Debt Service.



Government Administration

Government Administration includes the Board of Supervisors and the following departmental operations: 1)County Administration 2)County Attorney 3)Commissioner of Revenue 4)Treasurer 5) Finance & Human Resources 6)Technology 7)Land Use Panel 8)Board of Elections and 9)Registrar. Because 2018 is a reassessment year, the cost to conduct the reassessment is anticipated to be an impact in FY17 and is also included in government administration expenditures. Overall, governmental administration expenditures are recommended at $1.94 million which reflects an increase of $213,000 from the FY16 current budget. This increase is primarily attributed to anticipated reassessment expense of $227,000 and the replacement of the primary network server. While health insurance premiums increased by 9.2%, retirement contributions decreased offsetting most of the health insurance increase. Other decreases resulted from change in personnel in the Treasurer and Commissioner of Revenue offices. The Electoral Board budget also reflects a reduction of $16,864 due to the impact of primary elections in FY16 that are not currently anticipated in FY17.

Judicial Administration

Judicial Administration includes operational expense for General District Court, J&D District Court, Court Services Unit, Circuit Court, and the Commonwealth Attorney. Judicial Administration expenditures for FY17 are recommended at $786,000 which is a decrease of $24,551 over the FY16 budget. The decreases are primarily attributable to personnel and benefit changes (changes in health plan selection) within the Circuit Court Clerk and Commonwealth Attorney budgets.

Public Safety

Public Safety includes operational expense for the Sheriff, Public Safety (Emergency Services), Emergency Services Council, E911 Program, Forest Fire Service, Paid EMS, Regional Jail, Building Inspections, Animal Control, and Medical Examiner. Public Safety expenditures for FY17 are recommended at just over $5 million which is an overall decrease of $92,592 from the FY16 budget. The E911 Program reflects a decrease of $54,969 which is attributable to the recording system upgrade completed in FY16 which is not a recurring cost in FY17. Reimbursements to

the EMS Council and direct fuel purchases for emergency agencies reflect a decrease for fuel and heating expense of $33,422. The Sheriff's Department budget reflects an overall reduction of $38,870 which is primarily due to $33,047 in non-recurring grants and other expense within the Sheriff's FY16 budget. Departments that reflected increases included Building Inspections, Animal Control and the Regional Jail. Increases in Building Inspections and Animal Control are reflective of new positions which required only partial funding in FY16 since the positions were filled mid-year.

Public Works

Public Works includes operation expense for Waste Management, Building and Grounds, and the Motor Pool. Public Works expenditure for FY17 are recommended at just over $2 million which is a $70,832 decrease from FY16. Although the Waste Management budget reflects an increase of $15,062 primarily due to tipping fees (anticipated solid waste of 900 tons per month), other departments reflect decreases. The decreases reflect lower gasoline prices and a reduction in the number of vehicles purchased. The proposed budget reflects purchase of 2 police vehicles. In FY16 an additional vehicle was purchased for the Building Inspections department.

Recreation & Community Development

Recreation and Community Development includes operation expense for Recreation, Planning, and Tourism/Economic Development. The overall budget for FY17 reflects a reduction of $2,211. The Planning Department budget reflects funding (grant/match) in the amount of $16,000 for continued work on the Rockfish Area Plan. The Community Development budget reflects a decrease of $11,047 which is primarily due to a non-recurring grant within the FY16 budget.

Agencies & Non-Departmental

Agencies and other Non-Departmental expense increased by approximately $1.3 million. Most agencies were level funded and no new agencies received funding. Piedmont Virginia Community College contribution is increased by $27,005 relative to site work for the college's

proposed Technology Center. Non-Departmental funding includes $150,000 allocated for pay adjustments based on outcome of pay study. The majority of the increase is attributable to the Crozet Tunnel project ($1,149,466) which is a grant funded project.

Capital Outlay

Capital Outlay expenditures in FY17 are expected to decrease by $151,792 from the FY16 budget. The following capital expense is proposed for FY17.

E911 Equipment	346,000
Callohill Bldg. Renovation	$71,000
Emergency Services Vehicles	$320,000
AS400 Server replacement	$45,000
Total Capital Outlay	$782,000

Refunds

Revenue refunds are anticipated to remain at $30,000 in FY17.

Transfers

This category of expenditure reflects funds moved to various other accounting funds and is by far the largest category of expenditures. Transfers are proposed for the 1)Debt Service Fund 2)Broadband Fund 3)VPA (Social Services) Fund 4)Piney River Water/Sewer and the 5)School Fund. Overall Transfer Expenditures in FY17 are proposed at just over $21 million which is a decrease of approximately $1.5 million from FY16.

Changes in Transfers are denoted in the chart below.

Fund Category	**Change**
Reassessment Fund	-$100,000
Broadband (planning study in FY16)	-$50,000
CDBG (Grant Match in FY16)	-$100,000
Courthouse Project (only in FY16)	-$1,426,225
VPA (Social Services roof in FY16)	-$20,000
Debt Service (New CH Debt)	$214,116
School Operations (Level)	$0
School Capital	-$13,889
Overall Decrease	**-$1,495,998**

Reassessment Fund

Since expenditures will be incurred for the 2018 reassessment, no new funds will be set aside in FY17.

Broadband Fund

In FY16, $100,000 was transferred to the Broadband Fund to support operations and an additional $50,000 for preparation of a county broadband strategic plan. In FY17, the transfer for operations continues in the amount of $100,000.

Community Development Block Grant Fund

In FY16, the county received a block grant for expansion of the Broadband Network which included a local match of $100,000. This is not a recurring need in FY17, and therefore no transfer to the CDBG Fund is included in the proposed budget.

Courthouse Project Fund

Funds were transferred to the project fund in FY16. At this time, there is no transfer anticipated for the project in FY17.

VPA (Social Services) Fund

In FY16, an additional appropriation of $20,000 was approved for roof replacement on the Social Services facility. This is a non-recurring expense and as such the transfer to Social Services is reduced by this amount. Social Services requested level funding at this time.

Debt Service Fund

The transfer to the Debt Service Fund is proposed to increase in FY17 by $214,116. This is attributed to the debt related to the current courthouse renovation. The budget proposes use of fund balance to cover the debt in FY17 until the savings from paid off debt will provide for the new debt in FY18.

School Fund

The School Division is currently funded at the same level as FY16 such that the Board of Supervisors may consider this during the budget process. The School Division requested $755,371 in new funding for operations and an increase of $95,000 for the purchase of an additional school bus (3 buses overall requested). The proposed budget also includes a transfer

of $325,000 for addressing civil rights infractions. The budget provides this funding from FY16 carryover anticipated from fuel savings.

Contingency

Contingency Reserves are expected to be $1.8 million (Recurring-$1,139,334, Non-Recurring-$662,400). This is an increase of about $478,000 from FY16.

Summary of Budgetary Impacts on Personnel/Benefits

Nelson County has 42 full time and 12 part time employees in Constitutional Offices and the Registrar's Office. The County has 39 other full time and 37 part-time/seasonal employees. The Sheriff's Office has requested that a part-time clerical position be made full time. The Technology department has requested a full time technology support position to assist with GIS and Broadband. The Planning Department also has requested a full time Planner position. These requests have not been funded within the proposed budget but are shown as items for consideration.

Nelson County participates in the Local Choice health insurance program administered by the state. Overall rates for FY17 will increase by 9.2%. The county contributes 100% of employee only coverage. Additionally, the budget proposes that the premium increase for dependent coverage be proportionally shared between the employee and the county relative to employees who have dual or family coverage. The Key Advantage 250C plan continues to serve as the base plan for calculating the employer contribution amounts and those employees opting for the Key Advantage Expanded plan must "buy up" to cover the additional cost of the expanded plan.

Nelson County also provides retirement and life insurance benefits through the Virginia Retirement System (VRS). Participation and rates are mandated by state regulation. The current FY16 employer contribution rate for retirement is 12.31% of compensation. The rate for FY17 is 9.55%. The current FY16 employer contribution rate for Group Life insurance is

1.19%. The rate for life insurance will increase to 1.31% for FY17. Additionally, the cost for the Virginia Local Disability program remains at 0.6% of compensation for only those employees in the Hybrid Plan. Currently, the county has 7 employees in the hybrid retirement plan. In addition to employer contributions, employees are required to contribute 5% of their compensation to the plan. Savings from the reduction in the retirement rate offset the increase in the Group Life rates as well as the increase in health insurance contributions.

The proposed budget includes $150,000 to adjust salaries based upon market analysis of county positions. The plan is to complete the analysis as soon as possible, preferably before completion of the budget process. The General Assembly has approved a 2% salary adjustment for Compensation Board employees effective December 1, 2016. This adjustment is expected to provide approximately $16,000 in additional revenue in FY17. Additionally, Compensation Board salaries for certain law enforcement positions (at least 3 years of service) will be adjusted by $80 per full year of service and by $65 for non-sworn officers up to a maximum of thirty years of service. This adjustment will be made effective January 1, 2017. All Compensation Board salary adjustments are contingent upon FY16 year-end revenue meeting or exceeding the revenue forecast.

Expenditure Considerations

Attached is a list of considerations detailing the more significant changes requested within the various departments. The list indicates the cost for each item and whether or not funding is included in the draft budget.

Considerations:

Department		1st Draft Budget	
Reassessment			
2018 reassessment expense in FY17	$227,000	Funded	
Treasurer			
Implementation of credit card fees (savings $27,000)		Pending	
Technology			
Replace phone system	$70,000	Not Funded	
Replace primary network server	$20,000	Funded	
FT Support Technician (GIS/Broadband)	$54,589	Not Funded	
Sheriff			
4 Radar Units-recommend purchase w/Asset Forfeiture funds	$8,000	Not Funded	
Clerical position-part-time to full time	$23,806	Not Funded	
EMS Council			
Reduction of Base amount for Montebello Fire only (savings $5500)		Pending	
E911 Program			
E911 call handling system upgrade	$346,000	*Funded-$150,000 grant	
Increased Radio Maintenance	$14,350	Funded	
Paid EMS			
Review of potential budgetary shortfalls (FY16 & FY17)	$19,408	Not Funded	*Funding based on request.
2 suction units and 2 bone drills	$2,800	Funded	
Animal Control			
Part-time Shelter Attendant	$17,085	Funded	
Motor Pool			
2 Sheriff Vehicles plus equipping	$70,800	Funded	
1 Sheriff Vehicle plus equipping	$35,400	Not Funded	
3 Building Inspections Vehicles	$77,000	Not Funded	
1 Tourism Vehicle	$25,000	Not Funded	
1 Planning Vehicle (sold Suburu previously used)	$25,000	Not Funded	
Community College			
PVCC Capital Contribution (estimated $27,076 x 4 years)	$27,076	Funded	
Planning			
FT Planner	$58,720	Not Funded	
Thomas Jefferson Soil & Water Conservation			
Level Funded	$1,575	Not Funded	
Non-Departmental			
Employee Pay Adjustment (TBD from pay study)	$150,000	Funded	
Retiree Health Insurance Supplement (increased # of retirees)	$15,540	Funded	
9.2% Health Insurance Increase (within each dept) offset by VRS decrease	$47,664	Funded	
Agencies Requesting Increased Funding (over $300)			
Health Department	$12,092	Not Funded	
Region Ten	$12,704	Not Funded	
Regional Library	$31,858	Not Funded	
JABA	$7,541	Not Funded	
JAUNT	$19,419	Not Funded	
MACAA	$3,996	Not Funded	
OAR	$2,041	Not Funded	
Nelson County Community Development Foundation	$2,786	Not Funded	
CASA	$1,000	Not Funded	

Agencies Not Previously Funded		
Piedmont Workforce Network	$2,261	Not Funded
Capital Outlay		
Smart Podium-Circuit Court	$25,000	Not Funded
Callohill Maintenance Bldg. Renovation	$71,000	Funded
Emergency Vehicles (50% Ambulance/80% Fire Truck)	$320,000	*Funded
Transfer Station Excavator	$135,000	Not Funded
Replace AS400 Server (financial/tax system)	$45,000	*Funded
29/151 Corridor Study	$100,000	Not Funded
E911 call handling system upgrade	$346,000	*Funded-$150,000 grant
Transfer to Schools (Official request has not been received)		
Level Fund-increase attributed to pay study	$755,371	Not Funded
2 School Buses (1 additional bus purchased in FY16)	$190,000	Funded
1 School Bus	$95,000	Not Funded
Capital Improvements-Priority 1	$1,768,500	Not Funded
Capital Improvements-Civil Rights Violations	$325,000	Funded
Transfer to Other Funds		
Increase to Debt Service Fund (existing CH renovations)	$214,116	Funded
Total Funded	**$2,449,431**	
Total Not Funded	**$3,373,067**	
	$5,822,498	

* Funded from non-recurring contingency

General Fund Revenues

General Fund Revenues: 3/29/2016	FY15 Actual	FY16 Budget	FY16 Projected	FY17 Projected	Difference Budget	% Chg	Notes
Real Estate Tax	$17,652,756	$17,508,413	$17,604,059	$17,667,996	$159,583	0.9%	Assumed .2% growth for 2016 and .3% for 2016. Collection Rates-2nd Half 95.1%, 1st Half 93.6%
Public Service Tax	$800,468	$770,000	$805,000	$813,000	$43,000	5.6%	Assumes 100% market sales ratio and growth of 1%.
Personal Property Tax	$5,341,095	$5,270,983	$5,363,911	$5,422,535	$151,552	2.9%	Assumed 2% growth in 2016 assessed tax after PPTRA. Collection Rates-2nd Half 97.5%, 1st Half 78%
Mobile Home Tax	$32,188	$30,000	$30,000	$30,000	$0	0.0%	
Machinery & Tools Tax	$12,593	$10,000	$14,000	$15,000	$5,000	50.0%	2015 tax per book $13,058 (M&T declines over time)
Late Tax Penalty	$220,217	$190,000	$175,000	$170,000	($20,000)	-10.5%	
Late Tax Interest	$165,898	$165,000	$155,000	$150,000	($15,000)	-9.1%	
Local Sales Tax	$1,126,188	$1,095,910	$1,096,710	$1,095,910	$0	0.0%	New state sales tax estimate not yet issued.
Electric Consumer Utility Tax	$471,268	$470,000	$480,000	$475,000	$5,000	1.1%	
Business Licenses	$33,870	$30,000	$30,109	$30,000	$0	0.0%	
Electric Consumption Tax	$63,418	$57,000	$63,365	$63,000	$6,000	10.5%	
Telecommunication Gross Receipts Tax	$35,754	$35,000	$35,000	$35,000	$0	0.0%	
Motor Vehicle License	$708,361	$713,085	$708,832	$710,968	($2,117)	-0.3%	
Bank Franchise Tax	$91,266	$65,000	$70,000	$70,000	$5,000	7.7%	
Recordation Tax	$248,195	$215,000	$221,015	$225,000	$10,000	4.7%	
Transient Lodging Tax	$514,984	$510,000	$510,249	$510,000	$0	0.0%	
Meals Tax	$973,351	$963,500	$1,000,000	$1,020,000	$56,500	5.9%	
Street Light Tax	$1,016	$0	$836	$0	$0	0.0%	
Dog Licenses	$13,346	$10,000	$13,232	$12,000	$2,000	20.0%	
Dog Pound Fees	$1,568	$2,000	$2,250	$2,000	$0	0.0%	
Land Use Application Fees	$83,291	$10,000	$10,000	$10,000	$0	0.0%	FY16 & FY17 reflect decline in LU application fees after re-assessment
Transfer Fees	$862	$750	$750	$750	$0	0.0%	
Subdivision Fees	$11,380	$10,000	$10,000	$10,000	$0	0.0%	
Building Permits	$143,960	$130,000	$130,000	$130,000	$0	0.0%	
Building Inspection Fees & Fines	$8,653	$7,000	$10,000	$10,000	$3,000	42.9%	
Zoning Permits and Fees	$6,775	$2,000	$8,000	$6,000	$4,000	200.0%	
Well/Septic Fees	$7,400	$5,000	$6,000	$6,000	$1,000	20.0%	
Land Disturbing Permits	$7,793	$8,000	$8,000	$8,000	$0	0.0%	
Court Fines	$308,483	$310,000	$260,000	$310,000	$0	0.0%	FY15- $24,500 average per month.
Jail Admission Fees	$1,918	$1,600	$1,600	$1,600	$0	0.0%	
Courthouse Security Fees	$42,574	$40,000	$30,000	$40,000	$0	0.0%	
Courthouse Construction Fees (new)	$14,039	$14,000	$11,000	$14,000	$0	0.0%	
Interest on Investments	$40,968	$50,000	$50,000	$50,000	$0	0.0%	Estimates per A. Johnson

Page 2 LOCAL REVENUE CONTINUED	FY15 Actual	FY16 Budget	FY16 Projected	FY17 Projected	Difference Budget	% Chg	
Rental of General Property	$0	$0	$0	$0	$0	0.0%	
Lease/Rent Devils Knob Tower	$0	$0	$0	$0	$0	0.0%	
Sale of Salvage & Surplus	$0	$0	$1,050	$0	$0	0.0%	
Tourism Sales	$3,482	$6,000	$3,500	$3,500	($2,500)	-41.7%	
Sale of General Property	$1,655	$0	$0	$0	$0	0.0%	
Real Estate Tax Sale Proceeds	$0	$25,000	$0	$0	($25,000)	0.0%	Pending updates from J. Smythers.
Sheriff's Fees	$7,651	$8,000	$8,000	$8,000	$0	0.0%	
Law Library Fees	$3,089	$2,500	$3,000	$3,000	$500	20.0%	
Courthouse Maintenance Fees	$9,611	$8,000	$8,000	$8,000	$0	0.0%	
Document Reproduction Fees (Circuit)	$3,409	$3,500	$3,530	$3,500	$0	0.0%	
Excess Clerk Fees paid to State	$40	$0	$15	$0	$0	0.0%	
Court Appointed Attorney Fees	$1,879	$1,000	$1,200	$1,000	$0	0.0%	
Commonwealth Attorney Fees	$1,199	$800	$800	$800	$0	0.0%	
Landfill Tipping Fees	$198,760	$160,000	$175,000	$170,000	$10,000	6.3%	FY15 included unusual transaction (Waste Management $28,424)
Recreation Fees	$56,038	$50,900	$50,000	$50,000	($900)	-1.8%	Estimates per E. Harper
Sale of Maps and Literature	$424	$120	$400	$200	$80	66.7%	
Expenditure Refunds	$14,080	$15,000	$15,000	$15,000	$0	0.0%	
Virginia Tourism Grant	$0	$0	$0	$0	$0	0.0%	
VPA/CSA Refunds	$16,353	$0	$0	$0	$0	0.0%	
Primary Fees	$0	$0	$0	$0	$0	0.0%	
Donations	$17,312	$0	$917	$0	$0	0.0%	
Check Return Fee	$355	$350	$350	$350	$0	0.0%	
Administrative Fee (Delinquent coll)	$28,225	$20,000	$25,000	$25,000	$5,000	25.0%	Estimates per A. Johnson
Duplicate Bill Fee	$264	$100	$250	$250	$150	150.0%	Estimates per A. Johnson
DMV Stop Fees	$28,448	$20,000	$25,000	$25,000	$5,000	25.0%	Estimates per A. Johnson
DCSE-Foster Care Reimbursement	$7,649		$2,803				
Fingerprint/Report Fees	$204	$250	$200	$250	$0	0.0%	
Recovered Costs	$125,114	$123,738	$159,738	$137,952	$14,214	11.5%	Includes reimbursements from DSS, NCSB (Sch.Resource Officer), JAUNT (Wintergreen contribution). There are no Colleen water/sewer connection fees assumed for FY17.
Shared Maintenance (Microwave)			$16,185	$16,185	$16,185	100.0%	
Court Ordered Restitution	$200		$6,380				
EMS Revenue Recovery	$490,210	$450,000	$485,000	$485,000	$35,000	7.8%	
So. Rockfish Historic District (Match)	$5,000	$0	$0	$0	$0	0.0%	
Forest Service Cooperative Agreement	$4,230	$5,000	$4,186	$5,000	$0	0.0%	
TOTAL LOCAL REVENUE	$30,210,777	$29,599,499	$29,909,422	$30,071,746	$472,247	1.6%	
COMPARISON TO FY16 BUDGET			$309,923	$472,247			

Page 3

STATE REVENUE	FY15 Actual	FY16 Budget	FY16 Projected	FY17 Projected	Difference Budget	% Chg	
Timber Sales (State Forests)	$0	$0	$5,463	$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	$107,141	$100,000	$108,912	$105,000	$5,000	5.0%	
Mobile Home Titling Tax	$7,865	$10,000	$14,000	$10,000	$0	0.0%	
Tax of Deeds	$46,737	$55,000	$55,000	$55,000	$0	0.0%	
Communications Sales & Use Tax	$475,178	$480,000	$462,000	$475,000	($5,000)	-1.0%	
Shared Expenses Compensation Board	$1,359,364	$1,389,346	$1,387,546	$1,387,546	($1,800)	-0.1%	Pending receipt of final Compensation Board numbers in May to include 2% raise effective 12/1/16.
Shared Expenses State Board of Elections	$35,480	$36,334	$35,480	$35,480	($854)	-2.4%	
Public Assistance & Welfare	$294,362	$358,442	$358,442	$351,824	($6,618)	-1.8%	
At Risk Youth (CSA)	$427,797	$450,625	$450,625	$463,854	$13,229	2.9%	
Victim Witness Grant	$21,713	$21,987	$21,987	$22,647	$660	3.0%	
Commonwealth Juror Reimbursement	$0	$0	$0	$0	$0	0.0%	
VJCCCA	$10,049	$10,364	$10,364	$10,364	$0	0.0%	
DMV Animal Friendly License Plates	$413	$400	$400	$400	$0	0.0%	
Wireless E911 Funds	$42,023	$40,000	$40,000	$42,000	$2,000	5.0%	
Va Commission for the Arts	$5,000	$5,000	$5,000	$5,000	$0	0.0%	
Spay & Neuter Fund	$104	$0	$0	$0	$0	0.0%	
TOTAL STATE REVENUE	**$2,833,226**	**$2,957,498**	**$2,955,219**	**$2,964,115**	**$6,617**	**0.2%**	
COMPARISON TO FY16 BUDGET			**-$2,279**	**$6,617**			

FEDERAL REVENUE	FY15 Actual	FY16 Budget	FY16 Projected	FY17 Projected	Difference Budget	% Chg	
Payment in Lieu of Taxes	$54,060	$54,000	$54,000	$54,000	$0	0.0%	
US Forestry Rents and Royalties	$97	$0	$0	$0	$0	0.0%	
SCAAP (Federal Prisoners)	$894	$0	$1,671	$0	$0	0.0%	
Public Assistance & Welfare	$525,925	$521,119	$521,119	$527,737	$6,618	1.3%	
TOTAL FEDERAL REVENUE	**$580,976**	**$575,119**	**$576,790**	**$581,737**	**$6,618**	**1.2%**	
COMPARISON TO FY16 BUDGET			**$1,671**	**$6,618**			

TOTAL ALL REVENUE	$33,624,979	$33,132,116	$33,441,431	$33,617,598	$485,482	1.5%	
COMPARISON TO FY16 BUDGET			$309,315	$485,482			

Page 4 NON-REVENUE RECEIPTS	FY15 Actual	FY16 Budget	FY16 Projected	FY17 Projected	Difference Budget	% Chg	
Insurance Recoveries					$0	0.0%	
Cancelled Checks	$2,149		$121		$0	0.0%	
Financing Proceeds (Radio Project)		$0			$0	0.0%	
Refunding Proceeds (for financing costs)						0.0%	
Transfer from other Funds		$0		$175,000	$175,000	0.0%	Transfer from Reassessment set aside for 2018 reassessment expense
TOTAL NON-REVENUE RECEIPTS	**$2,149**	**$0**	**$121**	**$175,000**	**$175,000**	0.0%	
COMPARISON TO FY16 BUDGET			**$121**	**$175,000**			
GRANTS (ONLY EXPENDED IF RECEIVED)							
Asset Forfeiture Proceeds	$19,231	$0	$2,085	$0	$0	0.0%	
Four for Life	$16,164	$18,000	$16,200	$18,000	$0	0.0%	
Wireless E911 Education Grant	$2,000	$0	$0	$0	$0	0.0%	
PSAP E911 Equipment Upgrade Grant	$0	$54,733	$54,733	$150,000	$95,267	100.0%	Grant for E911 Call Handling Equipment upgrade in FY17
Sheriff Grants (State)						0.0%	
Litter Control Grant	$6,683	$6,757	$6,757	$6,757	$0	0.0%	
Fire Program Funds	$54,718	$48,000	$48,000	$48,000	$0	0.0%	
Library of Va Grant					$0	0.0%	
Blue Ridge Tunnel Grant T21	$541,316	$405,994	$206,969	$1,492,910	$1,086,916	267.7%	
DEQ Grant (Colleen/Roseland)	$5,100	$0	$0	$0	$0	0.0%	
VA Tourism Corp Grant		$10,000	$10,000		($10,000)	-100.0%	
Governor's AFID Grant				$16,000	$16,000	100.0%	
Historic District Cost Share					$0	0.0%	
Railway Transportation Grant T21	$203,768	$0	$0	$0	$0	0.0%	
Recreational Trails Program	$56,660		$0		$0	0.0%	
Public Safety Interoperability Grant						0.0%	
FEMA Disaster Relief	$1,845	$0	$0	$0	$0	0.0%	
Domestic Preparedness Grant					$0	0.0%	
Sheriff's Grants (Federal)	$9,215	$14,394	$5,475		($14,394)	0.0%	
Homeland Security						0.0%	
USDA Specialty Crop Grant						0.0%	
Rural Development Public Safety Grant						0.0%	
US Treasury Forfeiture Funds					$0	0.0%	
Byrne Grant	$30,312	$1,230	$0	$0	($1,230)	-100.0%	
TOTAL GRANTS	$947,012	$559,108	$350,219	$1,731,667	$1,172,559	209.7%	
COMPARISON TO FY16 BUDGET			($208,889)	$1,172,559			
TOTAL CURRENT YR REVENUE & GRANTS	$34,574,140	$33,691,224	$33,791,771	$35,524,265	$1,833,041	5.4%	
REVENUE FROM PRIOR YR BALANCES							
Year Ending Balance		$3,501,842	$3,247,852	$1,833,516	($1,668,326)	-47.6%	Courthouse Project bridge funding for debt-$214,116 Recurring Contingency carried forward as of 1/2016 $1,112,045 as non-recurring contingency. $111,355 remaining unspent non-recurring contingency plus carryover of Callohill repair $71,000. School carryover of $325,000 from FY16 fuel savings.
TOTAL PRIOR YEAR BALANCES	$0	$3,501,842	$3,247,852	$1,833,516	-$1,668,326	-47.6%	
TOTAL ALL FUNDING SOURCES	**$34,574,140**	**$37,193,066**	**$37,039,623**	**$37,357,781**	**$164,715**	0.4%	

General Fund Expenditures

General Fund Expenditures: Draft 3/29/2016	FY16 Projected	FY16 Budget As Amended	FY17 Requested	% Chg	FY17 Changes Staff	FY17 Changes BOS	Revised	% Chg	Notes
Supervisors	$121,162	$118,166	$119,761	1.3%			$119,761	1.3%	
County Admin.	$330,891	$330,019	$328,279	-0.5%			$328,279	-0.5%	
County Attorney	$85,000	$85,000	$90,000	5.9%			$90,000	5.9%	
Comm. of Revenue	$248,047	$250,557	$235,171	-6.1%			$235,171	-6.1%	
Reassessment	$0	$0	$227,000	0.0%			$227,000	100.0%	$175,000 Reassessment set aside is utilized leaving approximately $69,000 for use in FY18
Board of Equalization	$0	$0	$0	0.0%			$0	0.0%	
Treasurer	$320,149	$342,486	$331,055	-3.3%			$331,055	-3.3%	
Finance	$252,505	$260,883	$261,853	0.4%	-$2,000		$259,853	-0.4%	Reduced AS400 maintenance cost because it is included in system replacement estimate
Technology	$202,264	$200,279	$349,715	74.6%	-$127,589		$222,126	10.9%	Deferred phone system replacement ($70,000) and reduced misc. maintenance. Removed position for later BOS consideration
Land Use Panel	$2,138	$2,138	$4,506	110.8%			$4,506	110.8%	
Board of Elections	$49,061	$49,674	$32,810	-33.9%			$32,810	-33.9%	
Registrar	$91,139	$90,631	$92,287	1.8%			$92,287	1.8%	
Courts (all)	$443,625	$445,406	$439,218	-1.4%			$439,218	-1.4%	
Commonwealth Attorney	$359,629	$364,756	$346,393	-5.0%			$346,393	-5.0%	
Sheriff	$1,561,210	$1,590,778	$1,583,714	-0.4%	-$31,806		$1,551,908	-2.4%	Omitted purchase of 4 radar units & change to make part time position full time for later BOS consideration.
Public Safety & Emergency Services	$434,657	$438,787	$434,426	-1.0%			$434,426	-1.0%	
Emergency Services Council	$657,183	$668,139	$651,311	-2.5%	-$2,000		$649,311	-2.8%	Further reduced line for direct purchase of gas by some squads due to lower gas prices.
E911 Program	$472,115	$480,198	$777,929	62.0%	-$352,700		$425,229	-11.4%	Reduced misc. service/maintenance/supplies based on historical expenditures. Omitted dispatch chair purchase because it was included in Public Safety budget. Moved E911 Equipment to Capital Outlay.
Forest Fire Service	$20,821	$20,821	$20,821	0.0%			$20,821	0.0%	
Paid EMS	$757,945	$773,656	$772,634	-0.1%	-$1,000		$771,634	-0.3%	Omitted non-contractual expense line (historically no expenditures).
Regional Jail	$698,393	$645,636	$651,817	1.0%			$651,817	1.0%	
Building Inspections	$258,280	$280,547	$292,241	4.2%	-$2,950		$289,291	3.1%	Reduced phone expense based on actuals. Also reduced furniture and other misc.
Animal Control	$212,458	$216,305	$232,188	7.3%	-$4,350		$227,838	5.3%	Reduced maintenance, food, and medical supplies based on historical expenditures.
Medical Examiner	$160	$160	$160	0.0%			$160	0.0%	
Waste Management	$995,950	$1,045,958	$1,073,120	2.6%	-$12,100		$1,061,020	1.4%	Reduced fuel ($5,000), ground water monitoring ($5,000), and other misc.
Building & Grounds	$651,534	$731,462	$728,986	-0.3%	-$17,000		$711,986	-2.7%	Reduced maintenance agreements and rent based on actuals. Also other misc. reductions.
Motor Pool	$262,932	$322,718	$423,700	31.3%	-$167,400		$256,300	-20.6%	Includes 2 Sheriff vehicles. Omitted 6 vehicles (1-Sheriff, 3-Bldg.Insp, 1-Tourism, 1-P&Z). Overall $35,000 reduction in fuel expense.
Recreation	$208,223	$208,974	$207,897	-0.5%	-$3,600		$204,297	-2.2%	Reduced contracted umpires & other misc. based on historical expenditures.
Planning	$156,224	$159,978	$232,211	45.2%	-$58,720		$173,491	8.4%	Omitted Planner position for later BOS consideration.
Community Development	$316,189	$312,418	$301,871	-3.4%	-500		$301,371	-3.5%	Reduced office supplies based on historical expenditures.
Anti-Litter Grant	$6,757	$6,757	$6,757	0.0%			$6,757	0.0%	
Extension Service	$52,597	$52,597	$53,368	1.5%			$53,368	1.5%	
Refunds	$28,500	$30,000	$30,000	0.0%			$30,000	0.0%	
Employee Salary Adjusment/Benefit Cost	$268	$16,944	$150,000	785.3%			$150,000	785.3%	Set-aside for salary adjustments pending outcome of internal pay analysis
Transfer to Social Services including CSA	$1,969,454	$1,969,454	$1,949,454	-1.0%			$1,949,454	-1.0%	
Transfer to Debt Service	$3,367,281	$3,367,281	$3,581,397	6.4%			$3,581,397	6.4%	
Transfer for Piney River Debt & operations	$40,000	$40,000	$40,000	0.0%			$40,000	0.0%	
Transfer to Broadband Fund	$150,000	$150,000	$100,000	-33.3%			$100,000	-33.3%	
Transfer to Reassessment Fund*	$100,000	$100,000	$0	0.0%			$0	100.0%	Does not include reassessment set-aside since expenditures will occur in FY17
Subtotal Departmental Operations	**$15,884,741**	**$16,169,563**	**$17,154,050**	**6.1%**	**-$783,715**	**$0**	**$16,370,335**	**1.2%**	
Comparisons to FY16 Budget			**$984,487**				**$200,772**		

General Fund Expenditures Continued- Page 2									
Agency Requests	**FY16 Projected**	**FY16 Budget**	**Requested**	**%**	**Staff Changes**	**BOS Changes**	**FY17 Revised**	**%**	**Description**
Health Department	$244,979	$244,979	$257,071	4.9%	-$12,092		$244,979	0.0%	Level Funded
Region Ten	$98,586	$98,586	$111,290	12.9%	-$12,704		$98,586	0.0%	Level Funded
PVCC	$2,513	$2,513	$29,518	1074.6%			$29,518	1074.6%	Includes 4 yr. commitment for capital @ $27,076 each yr
T.J. Soil & Water Conservation Board	$31,500	$31,500	$33,075	5.0%	-$1,575		$31,500	0.0%	Level Funded
Non-Departmental Agencies	$1,026,714	$1,027,191	$1,099,137	7.0%	-$70,902		$1,028,235	0.1%	Level funded most agencies and omitted organizations not previously funded.
Subtotal Agency Requests	**$1,404,292**	**$1,404,769**	**$1,530,091**	**8.9%**	**-$97,273**	**$0**	**$1,432,818**	**2.0%**	
Comparisons to FY16 Budget			**$125,322**				**$28,049**		
Capital Outlay & Non-Recurring Expense									
Courthouse Renovation Planning	$0	$0	$0	0.0%			$0	100.0%	
Blue Ridge Railway Trail (grant)	$0	$0	$0	0.0%			$0	0.0%	
Crozet Tunnel (grant)	$49,638	$405,944	$1,555,410	283.2%			$1,555,410	283.2%	
Historic District (Norwood)	$4,462	$5,000	$0	-100.0%			$0	100.0%	
Broadband Network Improvements	$66,500	$66,500	$0	0.0%			$0	100.0%	
Painting-Library	$0	$0	$0	0.0%			$0	-100.0%	
Callohill Renovations	$29,000	$100,000	$71,000	0.0%			$71,000	0.0%	Siding, plumbing, HVAC, gutters (roof completed in FY16)
Purchase of Callohill Property	$0	$0	$0	0.0%			$0	0.0%	
Maintenance Equipment	$0	$0	$135,000	-100.0%	-$135,000		$0	0.0%	
Solid Waste Truck	$0	$0	$0	-100.0%			$0	0.0%	
29/151 Corridor Study	$0	$0	$29,000	-100.0%	-$29,000		$0	0.0%	
Emergency Services Vehicles	$320,000	$320,000	$320,000	0.0%			$320,000	0.0%	80% fire truck ($230,000) and 50% for ambulance ($90,000).
AS400 Server replacement	$0	$0	$45,000	0.0%			$45,000	0.0%	
Recording/Audio/Video Circuit Court	$0	$0	$25,000	0.0%	-$25,000		$0	0.0%	
Voting Equipment	$125,185	$125,185	$0	100.0%			$0	0.0%	
Paving Gladstone Convenience Center	$26,460	$26,460	$0	0.0%			$0	-100.0%	
E911 Equipment			$0	0.0%	$346,000		$346,000	100.0%	E911 call handling equipment-$150,000 paid by grant
Public Safety Radio Project	$290,647	$290,647	$0	-100.0%			$0	-100.0%	
Transfer to Courthouse Project Fund	$1,426,225	$1,426,225	$0	100.0%			$0	100.0%	
Transfer to CDBG Fund (Broadband Grant Match)	$100,000	$100,000	$0	100.0%			$0	0.0%	
Subtotal Capital Outlay	**$2,438,117**	**$2,865,961**	**$2,180,410**	**-23.9%**	**$157,000**	**$0**	**$2,337,410**	**-18.4%**	
Comparisons to FY16 Budget			**-$685,551**				**-$528,551**		
General Fund Contingency									
General Fund Contingency from recurring revenue	$0	$1,112,045	$0	-100.0%	$1,139,334		$1,139,334	2.5%	
General Fund Contingency from non-recurring revenu	$100,000	$211,355	$1,223,400	478.8%	-$561,000		$662,400	213.4%	Initial amount is remaining recurring contingency $1,112,045 plus $111,355 non-recurring contingency carryover. $561,000 allocated for emergency vehicles, AS400 server, E911 equipment
General Fund Contingency for Capital Improvements	$0	$0	$0	0.0%			$0	0.0%	
Subtotal Contingencies	**$100,000**	**$1,323,400**	**$1,223,400**	**-7.6%**	**$578,334**	**$0**	**$1,801,734**	**36.1%**	
Comparisons to FY16 Budget			**-$100,000**				**$478,334**		
SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND	**$19,827,150**	**$21,763,693**	**$22,087,951**	**1.5%**	**-$145,654**	**$0**	**$21,942,297**	**0.8%**	
COMPARISONS TO FY16 BUDGET			**$324,258**				**$178,604**		

Page 3									
School Funding Requested	**FY16 Projected**	**FY16 Budget**	**Requested**	**%**	**Staff Changes**	**BOS Changes**	**FY17 Revised**	**%**	
Transfer to School Nursing	$235,000	$235,000	$235,000	0.0%			$235,000	0.0%	
Transfer to School Fund (Local only)	$14,665,484	$14,665,484	$15,420,855	5.2%	-$755,371		$14,665,484	0.0%	Adjustment to salary scales is primary factor for increase requested.
Transfer to School Capital (Purchase of buses)	$190,000	$190,000	$285,000	0.0%	-$95,000		$190,000	0.0%	Funds 2 buses @ $95,000 each
Transfer to School (Facility Improvement)	$338,889	$338,889	$1,768,500	421.9%	-$1,768,500		$0	-100.0%	
Transfer to School (Civil Rights Violations)			$325,000	100.0%			$325,000	100.0%	Utilizes FY16 school carryover to fund improvements for civil rights violations
SUBTOTAL SCHOOL FUNDING REQUESTED	**$15,429,373**	**$15,429,373**	**$18,034,355**	**16.9%**	**-$2,618,871**	**$0**	**$15,415,484**	**-0.1%**	
COMPARISONS TO FY15 BUDGET			**$2,604.982**				**-$13,889**		
TOTAL ALL FUNDING REQUESTS	**$35,256,523**	**$37,193,066**	**$40,122,306**	**7.9%**	**-$2,764,525**	**$0**	**$37,357,781**	**0.4%**	
Comparisons to FY16 Budget			**$2,929,240**				**$164,715**		

TOTAL ALL FY17 FUNDING REQUESTS AS REVISED			**$37,357,781**
TOTAL FY17 PROJECTED REVENUE			**$37,357,781**
FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET			**$0**

General Fund Expenditure Detail

FUND #-100 GENERAL FUND EXPENDITURES

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
000999	GENERAL FUND EXPENDITURES									
011000	BOARD OF SUPERVISORS									
011010	***BOARD OF SUPERVISORS***									
011010-1001	Salaries & Wages	30,000	30,000	30,000	30,000	22,000	30,000	30,000	_____	
011010-2001	FICA	2,295	2,295	2,295	2,295	1,683	2,295	2,295	_____	
011010-3002	Professional Services	52,484	58,037	51,068	58,000	8,471	56,471	57,000	_____	
011010-3007	Advertising	9,296	10,820	11,106	10,000	8,996	15,204	13,000	_____	
011010-3151	Legal Fees (Delinquent Taxes	15,000		20,000			_____	_____	_____	
011010-5306	Surety Bonds	750	750	750	750	700	700	700	_____	
011010-5411	Books & Subscriptions	674	1,037	1,289	1,204	563	1,125	1,200	_____	
011010-5501	Travel (Mileage)	2,013	4,123	2,442	4,000	2,806	4,000	4,000	_____	
011010-5503	Travel (Subsistence & Lodgin	6,439	4,341	5,261	6,000	5,327	6,407	6,500	_____	
011010-5504	Travel (Convention & Educati	2,471	1,125	1,470	2,000	1,025	1,025	1,200	_____	
011010-5507	Retreat		55		150	345	319	250	_____	
011010-5801	Dues & Assoc. Memberships	3,795	3,767	3,682	3,767	3,616	3,616	3,616	_____	
	--TOTAL DEPARTMENT--	125,217	116,350	129,363	118,166	55,532	121,162	119,761		
	TOTAL - BOARD OF SUPERVISORS	125,217	116,350	129,363	118,166	55,532	121,162	119,761		
012000	GENERAL & FINANCIAL ADMINIST									
012010	***COUNTY ADMINISTRATOR***									
012010-1001	Salaries & Wages	216,960	222,399	215,530	223,099	148,786	223,099	222,934	_____	
012010-1002	Overtime	3,918	4,740	4,554	4,440	2,915	4,673	4,766	_____	
012010-2001	FICA	16,104	16,522	16,136	16,866	10,878	16,676	16,759	_____	
012010-2002	Retirement-VRS	28,306	28,447	26,298	27,444	18,295	27,449	21,291	_____	
012010-2005	Hospital/Medical Plans	25,646	26,193	25,965	28,296	18,784	28,296	30,800	_____	
012010-2006	Group Insurance	2,422	2,574	2,542	2,653	1,769	2,653	2,921	_____	
012010-2008	Disability/Life Insurance	4,549	4,825	4,801	5,119	3,407	4,801	5,172	_____	
012010-2009	Hybrid Disability VLDP						_____	_____	_____	
012010-2011	Worker's Compensation	347	354	372	387	387	387	403	_____	
012010-2013	VRS Retireement Hybrid Plan						_____	_____	_____	
012010-3002	Professional Services	31					_____	_____	_____	
012010-3005	Maintenance Service Contract	3,663	4,768	5,341	5,000	2,376	4,766	4,800	_____	
012010-3006	Printing & Binding	177	117		100		_____	_____	_____	
012010-5201	Postal Services	3,384	2,851	1,873	2,000	966	2,000	2,000	_____	
012010-5203	Telecommunications	1,328	1,444	1,220	1,350	815	1,236	1,300	_____	
012010-5306	Surety Bonds	229	150	200	150		150	150	_____	
012010-5401	Office Supplies	2,256	1,514	1,798	1,250	1,070	1,759	1,759	_____	
012010-5411	Books & Subscriptions	459	788	709	750	733	750	750	_____	
012010-5501	Travel (Mileage)	6,201	6,694	6,674	6,700	4,884	7,594	7,394	_____	
012010-5503	Travel (Subsistence & Lodgin	430-	1,186	1,359	1,500	1,907	1,907	1,900	_____	
012010-5504	Travel (Convention & Educati	455		490	950	640	950	950	_____	
012010-5506	Travel (Mileage)-Staff		134				_____	_____	_____	
012010-5508	Travel (Convention&Education	225	459	452	450	25	115	600	_____	
012010-5801	Dues & Assoc. Memberships	1,472	1,615	1,515	1,515	1,630	1,630	1,630	_____	
012010-7002	Furniture & Fixtures						_____	_____	_____	
	--TOTAL DEPARTMENT--	317,702	327,774	317,829	330,019	220,267	330,891	328,279		

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
012040	***COUNTY ATTORNEY***									
012040-3002	Professional Services	107,500	99,322	91,513	85,000	59,916	85,000	90,000	_____	
012040-3010	Professional Services (Glads						_____	_____	_____	
012040-3015	Grievance Proceedings/Expens						_____	_____	_____	
012040-5411	Books and Subscriptions						_____	_____	_____	
012040-5508	Travel (Convention & Educati						_____	_____	_____	
012040-5801	Dues and Memberships						_____	_____	_____	
	--TOTAL DEPARTMENT--	107,500	99,322	91,513	85,000	59,916	85,000	90,000		
012090	***COMMISSIONER OF THE REVEN									
012090-1001	Salaries & Wages	163,010	165,840	165,840	162,960	111,227	162,960	155,189	_____	
012090-2001	FICA	11,960	12,445	12,318	12,320	8,132	12,234	11,900	_____	
012090-2002	Retirement-VRS	21,173	21,808	20,415	19,825	12,209	19,090	14,821	_____	
012090-2005	Hospital/Medical Plans	27,034	28,068	28,255	34,287	20,670	35,108	35,200	_____	
012090-2006	Group Insurance	1,811	1,974	1,974	1,973	1,304	1,920	2,033	_____	
012090-2009	Hybrid Disability VLDP				113	63	113	150	_____	
012090-2011	Worker's Compensation	274	280	294	306	306	306	318	_____	
012090-2013	VRS Retirement Hybrid Plan				2,313	1,282	2,313	_____	_____	
012090-3002	Professional Services(ESD)	478	478	502	510	552	552	560	_____	
012090-3004	Repairs and Maintenance	125	120	125	400		400	400	_____	
012090-3009	Government Services (DMV)	944	921	1,908	950	69	69	_____	_____	
012090-3015	Professional Service-Softwar	6,356	6,304	3,327	4,000		4,000	4,000	_____	
012090-5201	Postal Services	2,003	2,236	2,591	2,100	1,180	2,031	2,100	_____	
012090-5203	Telecommunications	50	20	13	100	5	98	100	_____	
012090-5401	Office Supplies	4,213	4,018	2,875	4,000	1,992	3,501	4,000	_____	
012090-5413	Other Operating Supplies	220			750	762	400	750	_____	
012090-5501	Travel (Mileage)	341	290	380	550	442	320	550	_____	
012090-5503	Travel (Subsistence & Lodgin	495	467	330	1,100	429	707	1,100	_____	
012090-5504	Travel (Convention & Educati	325	1,030	1,135	800	160	725	800	_____	
012090-5801	Dues & Assoc. Memberships	490	1,390	655	700	90	700	700	_____	
012090-7007	Data Processing Equipment	600			500		500	500	_____	
	--TOTAL DEPARTMENT--	241,902	247,689	242,937	250,557	160,874	248,047	235,171		
012100	***REASSESSMENT***									
012100-1003	Part-Time Clerical Salaries	10,260	13,991				_____	15,000	_____	
012100-2001	FICA						_____	_____	_____	
012100-3002	Professional Services	194,318	82,868				_____	210,000	_____	
012100-3007	Advertising						_____	_____	_____	
012100-5201	Postal Services						_____	_____	_____	
012100-5203	Telecommunications						_____	_____	_____	
012100-5401	Office Supplies	1,429	10,219				_____	2,000	_____	
012100-5501	Travel (Mileage)						_____	_____	_____	
012100-7002	Furniture & Fixtures						_____	_____	_____	
012100-7007	Computer Aided Appraisal Sys						_____	_____	_____	
	--TOTAL DEPARTMENT--	206,007	107,078					227,000		
012110	*** BOARD OF EQUALIZATION **									
012110-1001	Salaries & Wages						_____	_____	_____	

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	*** BOARD OF EQUALIZATION **									
012110-1007	Clerical Salaries		4,713							
012110-2001	FICA		361							
012110-2011	Worker's Compensation									
012110-5501	Travel (Mileage)									
	--TOTAL DEPARTMENT--		5,074							
012130	***TREASURER***									
012130-1001	Salaries & Wages	163,013	169,883	170,555	171,009	106,230	159,347	159,347		
012130-1008	Unemployment Benefits	3,626								
012130-2001	FICA	11,785	12,293	12,117	13,082	7,514	11,269	11,280		
012130-2002	Retirement - VRS	21,236	22,487	21,051	21,051	13,077	19,619	15,218		
012130-2005	Hospital/Medical Plans	35,029	36,360	36,603	39,451	21,440	32,160	35,250		
012130-2006	Group Insurance	1,814	2,035	2,035	2,035	1,264	1,896	2,088		
012130-2009	Hybrid Disability VLDP									
012130-2011	Worker's Compensation	309	315	330	343	343	343	357		
012130-2013	VRS Retirement Hybrid Plan									
012130-3002	Professional Services	1,131	1,158	1,424	1,485	1,533	1,485	1,485		
012130-3004	Repairs & Maintenance	169		1,061	1,000		1,000	1,000		
012130-3005	Maintenance Service Contract	381	1,674	1,638	2,000	1,293	2,000	2,000		
012130-3006	Printing & Binding		21		40		40	40		
012130-3007	Advertising	168	176	55	250	28	250	250		
012130-3009	Government Services (VITA)	944	921	847	1,600	84	1,600	1,600		
012130-5201	Postal Services	23,128	23,205	25,792	25,000	15,050	25,000	25,000		
012130-5203	Telecommunications	65	76	11	100	11	100	100		
012130-5306	Surety Bonds				250		250	250		
012130-5401	Office Supplies	3,621	3,535	2,880	5,500	1,627	5,500	5,500		
012130-5411	Books & Subscriptions				40		40	40		
012130-5413	Other Operating Expenses	592	308	12	500	32	500	500		
012130-5416	Decals/Tax Tkts./Dog Tags	10,543	10,977	13,564	15,000	5,972	15,000	15,000		
012130-5420	Delinquent Personal Prop.Col	27,720	26,680	27,420	20,000	14,320	20,000	25,000		
012130-5425	Credit Card Fees	17,430	17,869	27,097	20,000	21,093	20,000	27,000		
012130-5501	Travel (Mileage)	189			200		200	200		
012130-5503	Travel (Subsistence & Lodgin	450	300	135	600	303	600	600		
012130-5504	Travel (Convention & Educati	880	1,000	1,280	1,000	340	1,000	1,000		
012130-5801	Dues & Assoc. Memberships	680	855	575	950	725	950	950		
012130-7002	Drop Box for Tax Payments									
	--TOTAL DEPARTMENT--	324,903	332,128	346,482	342,486	212,279	320,149	331,055		
012150	***FINANCE & ACCOUNTING***									
012150-1001	Salaries & Wages	147,632	158,614	138,264	146,004	97,336	146,004	146,004		
012150-1002	Overtime	116	138		500		500	500		
012150-1004	New Position			7,503	22,000	8,327	15,360	24,641		
012150-2001	FICA	10,449	11,253	11,027	13,542	8,012	12,228	12,841		
012150-2002	Retirement- VRS	19,216	19,793	12,470	13,237	8,827	13,237	13,944		
012150-2005	Hospital/Medical Plans	22,338	23,745	19,347	21,444	14,212	21,444	23,500		
012150-2006	Group Insurance	1,644	1,827	1,645	1,687	1,158	1,740	1,913		
012150-2009	Hybrid Disability VLDP		18	222	224	154	230	230		

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	FINANCE & ACCOUNTING									
012150-2011	Worker's Compensation	218	222	240	250	250	250	260		
012150-2013	VRS Retirement Hybrid Plan		399	4,548	4,595	3,155	4,732			
012150-3002	Professional Services	2,769	5,835	2,351	6,000	5,520	6,000	6,000		
012150-3005	Maintenance Service Contract	22,264	19,695	24,715	25,000	9,904	25,000	25,000	2,000-	
012150-5201	Postal Services	2,078	1,010	29	2,000	31	1,500	2,000		
012150-5401	Office Supplies	1,017	290	1,030	1,100	1,080	1,100	1,100		
012150-5413	Other Operating Supplies	2,263	1,914	1,402	2,100	772	2,100	2,100		
012150-5501	Travel (Mileage)	29	33	19	100		50	100		
012150-5503	Travel (Subsistence & Lodgin	261	24	514	200	51	125	200		
012150-5504	Travel (Convention & Educati	262		1,000	300	220	220	300		
012150-5801	Dues and Association Members	219	719	1,219	600	35	685	720		
012150-7002	Furniture & Fixtures							500		
	--TOTAL DEPARTMENT--	232,775	245,529	227,545	260,883	159,044	252,505	261,853	2,000-	
012180	***TECHNOLOGY***									
012180-1001	Salaries and Wages	44,506	45,326	46,086	46,691	31,127	46,691	46,691		
012180-1004	New Position							54,589	54,589-	
012180-2001	FICA	3,118	3,174	3,235	3,263	2,182	3,263	3,372		
012180-2002	Retirement-VRS	5,787	5,960	5,580	5,748	3,832	5,748	4,459		
012180-2005	Hospital/Medical Plan	7,996	8,304	8,359	9,010	5,976	9,010	9,800		
012180-2006	Group Insurance	495	539	539	554	370	554	612		
012180-2009	Hybrid Disability VLDP									
012180-2011	Worker's Compensation	76	78	85	88	88	88	92		
012180-2013	VRS Retirement Hybrid Plan									
012180-3002	Professional Services	8,810	2,506	644	12,500		12,500	12,500		
012180-3004	Repairs and Maintenance	856	1,996	650	6,500	445	6,500	6,500	2,000-	
012180-3005	Maintenance Service Contract	31,858	34,584	26,505	37,000	13,689	37,000	40,250		
012180-3160	Parcel Maintenance-GIS	7,500	5,614	8,558	10,500		10,500	10,500	1,000-	
012180-3170	Data Development-GIS	79		7,650	10,000		10,000	10,000		
012180-5203	Telecommunications (T-1)	9,302	14,862	14,843	15,000	9,900	15,000	15,000		
012180-5204	Telecommunications; PRI,OPX,	28,929	13,604	12,527	15,000	11,965	17,210	17,250		
012180-5205	Telecommunications Web GIS H	7,560			10,000		10,000	10,000		
012180-5207	Books and Subscriptions		30		200		200	200		
012180-5401	Office Supplies	93	29	597	250	51	250	250		
012180-5413	Other Operating Supplies	685	595	318	750	216	750	750		
012180-5414	Software	2,324	2,119	922	3,500	833	3,500	3,500		
012180-5504	Travel(Convention & Educatio		75		1,000		1,000	1,000		
012180-5618	School Long Distance-Reimbur	558	340	341	375	225	200	50		
012180-5619	DSS Long Distance-Reimbursab	844	117	70	150	500	100	150		
012180-5801	Dues and Association Members		175		200		200	200		
012180-7007	Computer Equipment	11,541	16,290	28,237	12,000		12,000	102,000	70,000-	
	--TOTAL DEPARTMENT--	172,917	156,317	165,746	200,279	81,399	202,264	349,715	127,589-	
012240	***LAND USE PANEL***									
012240-1001	Salaries & Wages	988	1,400	3,294	1,800	50	1,800	4,000		
012240-1003	Part-time Salaries									
012240-2001	FICA	76	107	252	138	4	138	306		

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	LAND USE PANEL									
012240-5201	Postal Services		200	200	200		200	200	_____	
	--TOTAL DEPARTMENT--	1,064	1,707	3,746	2,138	54	2,138	4,506		
	TOTAL - GENERAL & FINANCIAL ADMINIST	1,604,770	1,522,618	1,395,798	1,471,362	893,833	1,440,994	1,827,579	129,589-	
013000	BOARD OF ELECTIONS									
013010	***BOARD OF ELECTIONS***									
013010-1008	Unemployment Benefits						_____	_____	_____	
013010-1010	Remuneration-Elec.Brd.&Poll	18,588	12,919	12,764	22,000	10,886	22,000	15,000	_____	
013010-2001	FICA	460	473	474	1,148	321	500	500	_____	
013010-3002	Prof. Services (Polling plac						_____	_____	_____	
013010-3007	Advertising			300	300		300	300	_____	
013010-5201	Postal Services	1,244	415	382	1,000	509	1,000	1,000	_____	
013010-5203	Telecommunications						_____	_____	_____	
013010-5401	Office Supplies	3,958	2,253	2,380	6,853	4,252	6,853	3,000	_____	
013010-5413	Other (Voting Machines)	23,676	8,991	5,714	12,348	6,480	12,348	8,350	_____	
013010-5501	Travel (Mileage)	3,413	2,731	2,414	4,400	1,715	4,400	3,000	_____	
013010-5503	Travel (Subsistence & Lodgin	1,835	910	260	500	245	500	500	_____	
013010-5504	Travel (Convention & Lodging	520	121	653	1,000	760	1,000	1,000	_____	
013010-5801	Dues & Assoc. Memberships	125	125	125	125	160	160	160	_____	
	--TOTAL DEPARTMENT--	53,819	28,938	25,466	49,674	25,328	49,061	32,810		
013020	***REGISTRAR***									
013020-1001	Salaries & Wages	48,506	49,447	49,447	50,931	33,953	50,931	50,931	_____	
013020-1003	Part-time Salaries	11,189	10,257	9,890	11,680	9,202	12,030	13,500	_____	
013020-2001	FICA	4,375	4,422	4,362	4,949	3,178	4,944	4,944	_____	
013020-2002	Retirement - VRS	6,313	6,502	6,087	6,271	4,180	6,270	4,864	_____	
013020-2005	Hospital/Medical Plans	6,346	6,588	6,632	7,148	4,744	7,148	7,800	_____	
013020-2006	Group Insurance	540	588	588	607	404	607	668	_____	
013020-2009	Hybrid Disability VLDP						_____	_____	_____	
013020-2011	Worker's Compensation	99	101		105	105	105	110	_____	
013020-2013	VRS Retirement Hybrid Plan						_____	_____	_____	
013020-3007	Advertising	122	161	530	400		400	400	_____	
013020-5201	Postal Services	2,171	603	448	2,500	622	2,000	2,500	_____	
013020-5203	Telecommunications	1,735	1,991	2,049	2,200	1,261	2,200	2,200	_____	
013020-5401	Office Supplies	3,893	3,870	763	1,500	941	1,500	2,000	_____	
013020-5501	Travel (Mileage)	754	496	362	500	326	500	500	_____	
013020-5503	Travel (Subsistence & Lodgin	1,281	953	1,509	1,000	381	1,500	1,000	_____	
013020-5504	Travel (Conventions &Educati	804	889	1,447	500	494	634	500	_____	
013020-5801	Dues & Assoc. Memberships	470	170	340	340		370	370	_____	
	--TOTAL DEPARTMENT--	88,598	87,038	84,454	90,631	59,791	91,139	92,287		
	TOTAL - BOARD OF ELECTIONS	142,417	115,976	109,920	140,305	85,119	140,200	125,097		

FUND #-100 GENERAL FUND EXPENDITURES

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
021000	COURTS									
021010	***CIRCUIT COURT***									
021010-1009	Comp. of Jurors & Witnesses	5,340	16,050	2,842	5,000	4,536	5,000	5,000	_____	
021010-3016	Contracted Services	19,955	20,425	19,863	21,242		21,242	21,242	_____	
021010-5401	Office Supplies	778	682	57	750	73	750	750	_____	
021010-5413	Record Books				500		500	500	_____	
021010-5420	Law Library		529		2,000		2,000	2,000	_____	
021010-5504	Travel (Convention & Educati				400		400	400	_____	
021010-7002	Furniture & Fixtures				400	23	400	400	_____	
	--TOTAL DEPARTMENT--	26,073	37,686	22,762	30,292	4,632	30,292	30,292		
021020	***GENERAL DISTRICT COURT***									
021020-1003	Part-time Salaries		2,219				_____	_____	_____	
021020-2001	FICA		170				_____	_____	_____	
021020-3004	Repairs and Maintenance	665	545	456	448	482	448	450	_____	
021020-3012	Attorney Fees	1,999	3,059	1,962	5,500	4,133	8,964	5,000	_____	
021020-5203	Telecommunications	61	43	21	100	10	100	100	_____	
021020-5401	Office Supplies	216	145	232	200	123	200	200	_____	
021020-5801	Dues & Assoc. Memberships	40	100	100	80	40	80	80	_____	
021020-7001	Machinery & Equipment	395	927	603	500	43	500	500	_____	
	--TOTAL DEPARTMENT--	3,376	7,208	3,374	6,828	4,831	10,292	6,330		
021030	****MAGISTRATE****									
021030-3004	Repairs and Maintenance	137					_____	_____	_____	
021030-5203	Telecommunications	1	1	1	25		25	25	_____	
021030-5401	Office Supplies	120					_____	_____	_____	
021030-7002	Furniture & Fixtures		312		300		300	300	_____	
	--TOTAL DEPARTMENT--	258	313	1	325		325	325		
021040	***COURT SERVICES/VJCCCA***									
021040-3020	Detention Home (Court Servic	47,164	16,864	13,141	30,000	17,883	28,000	30,000	_____	
021040-3022	Outreach Detention (VJCCCA)	2,068	276		3,000		3,000	3,000	_____	
021040-3023	Group Homes (VJCCCA)	4,172	11,473	4,321	7,566	6,705	7,566	7,566	_____	
021040-3025	Refund to State (VJCCCA)		641	1,499			_____	_____	_____	
021040-3027	EPICS Grant Match (to Amhers			96			_____	_____	_____	
	--TOTAL DEPARTMENT--	53,404	29,254	19,057	40,566	24,588	38,566	40,566		
021050	***J & D DISTRICT COURT***									
021050-3002	Professional Services						_____	_____	_____	
021050-3004	Repairs and Maintenance	16			100		100	100	_____	
021050-3005	Maintenance Service Contract	425	489	560	650	644	_____	_____	_____	
021050-3012	Attorney Fees					120	120	_____	_____	
021050-5201	Postal Services	58	60	68	60		60	60	_____	
021050-5203	Telecommunications	2,857	2,468	2,258	3,000	1,547	2,500	2,500	_____	
021050-5401	Office Supplies		75	60	100	52	100	100	_____	
021050-5411	Books & Subscriptions						_____	_____	_____	
021050-5413	Other Operating Expenses						_____	_____	_____	
021050-5504	Travel (Convention & Educati	848	1,000	644	1,000	542-	1,000	1,000	_____	

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	J & D DISTRICT COURT									
021050-5801	Dues & Assoc. Memberships	230	230	300	400	40	400	400	_____	
021050-7001	Machinery & Equipment	597	504	504	600	252	600	2,274	_____	
021050-7002	Furniture & Fixtures	380	239	261	300	252	300	300	_____	
	--TOTAL DEPARTMENT--	5,411	5,065	4,655	6,210	2,365	5,180	6,734		
021060	***CLERK OF CIRCUIT COURT***									
021060-1001	Salaries & Wages	206,764	210,907	210,907	217,236	144,399	217,236	218,840	_____	
021060-1003	Part Time Salaries	5,209	6,049	8,859	12,941	9,185	10,816	11,816	_____	
021060-1004	Backscanning Wages (TTF)						_____	_____	_____	
021060-2001	FICA	14,517	14,835	14,841	15,793	10,470	15,793	16,043	_____	
021060-2002	Retirement-VRS	26,926	27,734	25,963	26,742	17,245	26,742	20,900	_____	
021060-2005	Hospital/Medical Plans	33,633	35,488	36,868	39,737	25,752	39,737	39,250	_____	
021060-2006	Group Insurance	2,304	2,510	2,510	2,586	1,697	2,586	2,867	_____	
021060-2009	Hybrid Disability VLDP				90	15	_____	180	_____	
021060-2011	Worker's Compensation	372	380		395	395	395	410	_____	
021060-2013	VRS Retirement Hybrid Plan					308	_____	_____	_____	
021060-3002	Professional Services		3,742		3,950	2,582	3,950	3,950	_____	
021060-3004	Repairs and Maintenance	438	195		500		500	500	_____	
021060-3005	Maintenance Service Contract	16,276	15,502	15,605	16,415	7,527	16,415	16,415		
021060-3006	Printing & Binding	1,365	1,084	200	1,600	1,409	1,600	1,600	_____	
021060-3012	Attorney Fees		158		1,000		1,000	1,000	_____	
021060-3160	Library of Va. Grant						_____	_____	_____	
021060-5201	Postal Services	1,052	2,309	2,741	3,300	669	3,300	3,800	_____	
021060-5203	Telecommunications	736	65	29	300	19	300	300	_____	
021060-5401	Office Supplies	3,378	3,073	2,560	5,000	3,510	5,000	5,000	_____	
021060-5411	Microfilming		1,037	1,706	7,000		7,000	6,500	_____	
021060-5417	Record Books	771			3,000		3,000	2,000	_____	
021060-5504	Travel (Conventions & Educat	320	320	320	450	45	450	450	_____	
021060-7007	Computer Equipment		3,150		3,150		3,150	3,150	_____	
021060-7040	Library of VA Grant 2013B-21		9,232				_____	_____	_____	
	--TOTAL DEPARTMENT--	314,061	337,770	323,109	361,185	225,227	358,970	354,971		
	TOTAL - COURTS	402,583	417,296	372,958	445,406	261,643	443,625	439,218		
022000	COMMONWEALTH'S ATTORNEY									
022010	***COMMONWEALTH ATTORNEY***									
022010-1001	Salaries & Wages	210,816	217,914	221,222	227,858	151,905	227,858	216,579	_____	
022010-1003	Part-time Salaries	11,195	13,073	15,630	17,553	10,466	17,402	17,553	_____	
022010-1006	Wages/Victim Witness Grant	21,898	21,403	21,403	22,045	14,696	22,405	21,405	_____	
022010-1008	Unemployment Benefits						_____	_____	_____	
022010-2001	FICA	15,317	16,264	16,657	17,181	11,343	17,181	17,595	_____	
022010-2002	Retirement-VRS	27,525	28,656	27,232	28,050	18,700	28,050	20,683	_____	
022010-2005	Hospital/Medical Plans	25,637	26,616	26,793	28,878	19,160	28,878	29,450	_____	
022010-2006	Group Insurance	2,355	2,593	2,633	2,712	1,808	2,712	2,838	_____	
022010-2009	Hybrid Disability VLDP						_____	1,040	_____	

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	COMMONWEALTH ATTORNEY									
022010-2011	Worker's Compensation	320	326		344	344	344	358		
022010-2013	VRS Retirement Hybrid Plan									
022010-3005	Maintenance Service Contract	325	115	173	100		75	100		
022010-5201	Postal Services	370	412	482	360	304	360	360		
022010-5203	Telecommunications	183	66	36	185	23	80	185		
022010-5401	Office Supplies	2,450	3,448	1,800	3,600	1,670	2,000	3,600		
022010-5411	Books & Subscriptions	2,821	3,055	2,818	3,600	2,237	2,500	3,600		
022010-5413	Other Operating Supplies (VW	1,289	1,647	1,125	2,143	1,174	2,143	2,143		
022010-5415	Other Equipment (VWPG)		150							
022010-5419	Expense (Asset Forfeiture)		11,282		1,243	1,242				
022010-5420	Expense (Federal Asset Forfe									
022010-5501	Travel (Mileage)					37	37			
022010-5504	Travel (Convention & Educati	2,080	3,180	3,041	3,600	1,820	3,000	3,600		
022010-5506	Travel(Victim Witness Grant)	849	150	750	1,014		1,014	1,014		
022010-5510	Witness Expenses									
022010-5801	Dues & Assoc. Memberships	1,025	685	1,200	1,400	550	1,200	1,400		
022010-7001	Machinery & Equipment	771			1,890	1,103	1,890	1,890		
022010-7002	Furniture & Fixtures	181	284		1,000		500	1,000		
022010-7007	Computer Equipment									
	--TOTAL DEPARTMENT--	327,407	351,319	342,995	364,756	238,582	359,629	346,393		
	TOTAL - COMMONWEALTH'S ATTORNEY	327,407	351,319	342,995	364,756	238,582	359,629	346,393		
031000	LAW ENFORCEMENT									
031020	***SHERIFF***									
031020-1001	Salaries & Wages	776,522	838,604	839,454	846,709	538,878	829,445	848,119		
031020-1002	Part-Time Salaries (Comp Boa	17,973	12,988	12,988	12,988	11,975	12,988	12,988		
031020-1003	Forest Cooperative Agreement	5,435	4,536	3,913	5,000	3,775	3,775	5,000		
031020-1004	Salaries-COPS Positions	33,832	38,791	38,502	37,505	20,280	35,499	37,505		
031020-1005	Courtroom Security	29,079	28,475	23,824	22,120	18,493	22,120	25,000		
031020-1006	Courthouse Security Wages	70,975	57,543	55,747	59,651	40,876	59,651	60,097		
031020-1007	Overtime (Solid Waste/Radar)	3,329	3,917	1,352	6,000		6,000	6,000		
031020-1008	Unemployment Benefits		2,676	2,816			2,000			
031020-1009	Part-time Speed Enforcement	28,477	21,709	24,310	21,120	16,444	21,120	26,646		
031020-1010	Part-Time Salaries (Investig									
031020-1011	New Position - Full Time Sec							23,806	23,806-	
031020-2001	FICA	68,915	72,179	71,045	78,826	45,953	78,430	79,903		
031020-2002	Retirement-VRS	108,865	117,306	113,655	119,653	76,248	119,653	92,836		
031020-2005	Hospital/Medical Plans	141,583	153,298	177,649	198,203	118,614	198,203	202,900		
031020-2006	Group Insurance	9,303	10,615	11,383	11,856	7,371	11,856	12,735		
031020-2009	Hybrid Disability VLDP			200	171					
031020-2011	Worker's Compensation	13,570	16,250	17,400	16,927	16,390	16,927	17,604		
031020-2013	VRS Retirement Hybrid Plan			4,098	3,512		3,512			
031020-3002	Professional Services	225	150							
031020-3003	Court Ordered Burial Expense			6,685						

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	SHERIFF									
031020-3005	Maintenance Service Contract	4,520	6,645	4,890	5,000	2,296	5,000	5,000		
031020-3007	Advertising	320	262	190	600		600	600		
031020-3029	DMV Grt154AL-2009-59249-3552		2,355							
031020-3030	DMVGrt#154AL-2013-53100-4815	9,347								
031020-3031	DMVGrt#154AL-2014-54023-5271		6,406	1,245						
031020-3032	DMVGrt#154AL-2015-55242-5981			7,179	6,395	3,510	3,510			
031020-3033	DMVGrt#154AL-2016-56183-6383				14,394	1,770	10,000	4,394		
031020-5201	Postal Services	1,316	1,948	1,671	1,800	508	1,800	1,800		
031020-5203	Telecommunications	3,808	3,506	3,649	7,000	2,435	7,000	7,000		
031020-5240	Mobile Data Service (Car lap	3,344	7,191	7,021	7,100	4,671	7,100	7,100		
031020-5401	Office Supplies	5,869	5,574	6,153	5,500	1,954	5,500	5,500		
031020-5408	Vehicle Equipment & Repair							8,000	8,000-	
031020-5409	Police Supplies	16,521	16,771	15,715	17,500	7,981	17,500	17,500		
031020-5410	Uniforms	11,149	10,851	11,112	14,740	1,138	14,740	14,740		
031020-5411	Books & Subscriptions	50	436	369	400	106	400	400		
031020-5412	K9 Fund				2,500	2,500				
031020-5413	Dog Care (G.P. Fees)	433	412	1,044	1,200	205	1,200	1,200		
031020-5414	Software									
031020-5419	Asset Forfeiture Proceeds Ex		7,164	10,833	6,100	85	6,100			
031020-5420	Treasury Forfeiture Fund (A.		39,790	43,248						
031020-5501	Travel (Mileage)		826		250		250	250		
031020-5503	Travel (Subsistence & Lodgin	4,392	3,419	3,018	3,500	363	3,500	3,500		
031020-5504	Travel (Convention & Educati	1,235	926	1,377	2,000		2,000	2,000		
031020-5509	Training	8,440	9,460	9,325	10,000	9,000	10,000	10,000		
031020-5510	Confiscated Vehicles	100		300		400	400	400		
031020-5801	Dues & Assoc. Memberships	1,503	1,734	1,734	1,550	1,212	1,550	1,550		
031020-5802	D.A.R.E.	1,666	100		2,000		2,000	2,000		
031020-7001	Machinery & Equipment	4,900								
031020-7002	Furniture & Fixtures									
031020-7013	Equipment-Courthouse Securit	646	1,744		1,500	101	1,500	1,500		
031020-7015	School Resource Officer	30,702	25,958	30,233	34,141	22,364	33,745	34,141		
031020-7016	FY10 Homeland Security Grant									
031020-7037	Recovery Act Byrne JAG Grant	598								
031020-7038	DCJS #10-A6153HS09 LETPP									
031020-7039	Homeland Security Grant CFDA	4,809								
031020-7040	DCJS #11-M1159LO10 Byrne Jus									
031020-7041	DCJS #12-N1159LO11 Byrne Jus	1,124								
031020-7042	DCJS #13-O1159LO12 Byrne Jus		1,382							
031020-7043	DCJS #14-A2830BY10 Byrne Equ		29,971	2,614						
031020-7044	DCJS #14-P1159LO13 Byrne Jus			1,094						
031020-7045	DCJS #15-Q1159LO14 Byrne Jus				1,367	636	636			
031020-7050	CIT Program-Custody Exchange	1,848	1,571	1,597	2,500	726	2,500	2,500		
031020-7055	Safe Surfing Foundation Reim		3,120							
031020-8002	Lease/Rent (Evidence Storage	1,500	1,500	1,500	1,500	1,000	1,500	1,500		
	--TOTAL DEPARTMENT--	1,428,223	1,570,059	1,572,132	1,590,778	980,258	1,561,210	1,583,714	31,806-	
	TOTAL - LAW ENFORCEMENT	1,428,223	1,570,059	1,572,132	1,590,778	980,258	1,561,210	1,583,714	31,806-	

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
032000	FIRE & RESCUE SERVICES									
032010	**PUBLIC SAFETY & EMERGENCY									
032010-1001	Salaries & Wages	189,630	191,883	266,424	282,168	188,111	282,168	282,168		
032010-1002	Part-time Wages	60,928	69,787	5,621	5,387	778	2,000	2,000		
032010-2001	FICA	18,879	19,600	20,028	21,367	13,830	20,748	20,901		
032010-2002	Retirement-VRS	24,395	25,311	22,023	20,966	13,977	20,966	26,947		
032010-2005	Hospital/Medical Plans	38,076	39,711	60,014	66,194	43,928	65,892	72,100		
032010-2006	Group Insurance	2,056	2,290	3,148	3,360	2,238	3,360	3,697		
032010-2009	Hybrid Disability VLDP			514	672	447	672	672		
032010-2011	Worker's Compensation	600	660		953		953	991		
032010-2013	VRS Retirement Hybrid Plan			9,987	13,770	9,180	13,770			
032010-3002	Professional Services	2,130								
032010-5203	Telecommunications	968	1,075	1,273	1,300	585	1,300	1,300		
032010-5401	Office Supplies	2,285	2,466	3,286	3,000	1,680	3,000	4,000		
032010-5409	Emergency Equipment	199	85		200	192	200	200		
032010-5410	Uniforms	22	866	716	700		700	700		
032010-5411	Books/Subscriptions	60		149	200		200	200		
032010-5504	Travel (Convention & Educati	904	1,352	548	2,000	914	2,000	2,000		
032010-5508	Dispatcher Training	5,406	7,815	7,618	8,000	7,958	8,000	8,000		
032010-5801	Dues/Associations	167	167	292	1,050	931	1,050	1,050		
032010-7020	VDEM Emergency Mgt Performan		297	2,167	7,500	7,678	7,678	7,500		
032010-8225	Disaster/Emergency Expenses	3,140	964							
032010-8235	Safety Program									
	--TOTAL DEPARTMENT--	349,845	364,329	403,808	438,787	292,427	434,657	434,426		
032020	***EMERGENCY SERV.COUNCIL***									
032020-2007	Disability Insurance	37,297	39,122	41,038	43,100	45,062	45,062	47,000		
032020-2008	Line of Duty (State Mandate)	26,271	27,646	28,878	30,300	29,637	29,637	31,000		
032020-3001	Professional Health Services		240		500			500		
032020-5407	Maintenance (Communication E	426	1,116	200	2,500	126	2,500	5,000		
032020-5415	Gas, Oil, Grease - Fire & Re	14,149	26,727	27,530	29,000	11,788	17,250	24,000	2,000-	
032020-5646	Remittance of Tower Rent to	1,270								
032020-5647	Local EMS	447,484	464,846	495,826	496,739	496,739	496,739	475,980		
032020-5648	Fire Fund	81,046	44,679	47,731	48,000	49,831	49,831	49,831		
032020-5650	Four For Life Funds	16,790	16,596	16,963	18,000	16,164	16,164	18,000		
032020-5655	Contribution-Wintergreen Vol		70,000							
032020-5660	Volunteer Stipend									
032020-5665	Oxygen Cylinders			4,242						
032020-7007	Generators	4,101								
	--TOTAL DEPARTMENT--	628,834	690,972	662,408	668,139	649,347	657,183	651,311	2,000-	
032030	***E-911 PROGRAM***									
032030-1001	Salaries & Wages	55,349	56,494	56,494	58,199	38,797	58,199	58,195		
032030-1002	Overtime			711	2,521	118	2,521	2,500		
032030-1003	Part-time Salaries									
032030-2001	FICA	4,234	4,326	4,340	4,549	2,904	4,549	4,452		
032030-2002	Retirement-VRS	7,213	7,429	6,954	7,164	4,776	7,164	5,560		
032030-2005	Hospital/Medical Plan	6,346	6,588	6,632	7,148	4,744	7,148	7,800		

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	E-911 PROGRAM									
032030-2006	Group Insurance	617	672	672	696	462	696	762		
032030-2011	Worker's Compensation	500	510	535	556	556	556	578		
032030-2013	VRS Retirement Hybrid Plan									
032030-3002	Professional Services	3,605	1,406		4,000	350	4,000	4,000	500-	
032030-3004	Repairs & Maint.(Signs/Plate	3,995	6,502	4,394	6,000	1,970	6,000	6,000		
032030-3005	Maintenance Service Contract	78,794	134,923	79,628	230,650	108,763	230,000	245,000	2,500-	
032030-3006	Printing & Binding		86	4,850	5,600		5,600	5,600		
032030-3007	Advertising				150			150		
032030-3016	Contractual Services	35,907	34,756	31,770	32,600	23,211	32,600	32,600		
032030-5101	Electrical Service(Radio Tow	2,665	3,879	4,927	5,300	3,280	5,000	5,300		
032030-5102	Generator Fuel& Maintenance	8,288	5,830	8,920	29,000	17,767	29,000	29,000		
032030-5201	Postal Services	170	291	138	650	100	300	650		
032030-5203	Telecommunications (Routine)	1,368	2,495	2,401	2,932	1,594	2,932	2,932		
032030-5204	Telecommunications (E-911 Tr	3,079	3,230	3,627	3,400	2,622	4,000	4,000		
032030-5205	Telecommunications(Remote Di	1,119	1,752		2,500					
032030-5400	Dispatch Ctr. Supplies									
032030-5401	Office Supplies	11	47	84	300	53	300	300	100-	
032030-5410	Uniforms									
032030-5411	Books & Subscriptions									
032030-5413	Other Operating Supplies	1,619	823	1,225	2,000		2,000	2,000	300-	
032030-5501	Travel (Mileage)	14	79	129	100		100	100		
032030-5504	Travel (Convention & Educati	389	20	436	1,000	442	1,000	1,000	300-	
032030-5508	Travel (Dispatch Training)									
032030-5801	Dues & Assoc. Memberships	557	229	404	450	404	450	450		
032030-7002	Furniture & Fixtures	518	263	995	3,000		3,000	3,000	3,000-	
032030-7007	E911 Equipment	5,519	29,112	9,920	69,733	54,732	65,000	356,000	346,000-	
032030-8002	Lease/Rent (Hightop)	7,500								
	--TOTAL DEPARTMENT--	229,376	301,742	230,186	480,198	267,645	472,115	777,929	352,700-	
032040	***FOREST FIRE SERVICE***									
032040-5605	Forestry	20,337	20,821	20,821	20,821	20,821	20,821	20,821		
	--TOTAL DEPARTMENT--	20,337	20,821	20,821	20,821	20,821	20,821	20,821		
032060	***PAID EMS***									
032060-1001	Salaries and Wages	444,614	441,007	498,967	518,195	323,116	515,152	498,127		
032060-1002	Overtime									
032060-2001	Benefits - FICA, Medical	98,558	110,578	107,369	91,270	79,110	93,880	124,532		
032060-2011	Worker's Compensation									
032060-3002	Professional Services	7,500	7,500	7,500	13,675	7,500	13,675	13,675		
032060-3004	Billing Services (DAB)	35,118	27,322	16,137	40,000	23,395	36,000	40,000		
032060-3007	Advertising									
032060-5404	Medical Supplies (County)	12,665	5,369	8,016	13,600	4,459	10,900	13,200		
032060-5409	Communications	2,812	2,249	2,121	1,800	1,526	1,500	1,800		
032060-5410	Uniforms	3,312	3,072	2,733	4,650	1,656	3,700	3,200		
032060-5413	Other Operating Supplies	126	400		1,000			2,000		
032060-5414	Non-Contractual Expense							1,000	1,000-	
032060-5415	Gas, Oil, Grease-County Ambu									

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	PAID EMS									
032060-5501	Mileage	44,479	67,562	74,421	73,666	33,126	68,137	70,000	_____	
032060-5509	Training		785	50	2,000	259	1,500	2,000	_____	
032060-5640	Nelson Rescue-Bunk Area Reno	7,106	33,966				_____	_____	_____	
032060-7007	Computer Equipment				300		300	300	_____	
032060-7008	Medical Equipment-Auto CPR				13,500	13,201	13,201	2,800	_____	
032060-9901	Contingency						_____	_____	_____	
	--TOTAL DEPARTMENT--	656,290	699,810	717,314	773,656	487,348	757,945	772,634	1,000-	
	TOTAL - FIRE & RESCUE SERVICES	1,884,682	2,077,674	2,034,537	2,381,601	1,717,588	2,342,721	2,657,121	355,700-	
033000	CORRECTION & DETENTION									
033010	***JAIL***									
033010-3002	Professional Services (SCAAP	9,007	489	3,312		368	368	_____	_____	
033010-5402	Food Supplies	13	70	61	100	21	25	100	_____	
033010-6001	Regional Jail	604,231	735,863	523,794	645,536	494,979	698,000	651,717	_____	
	--TOTAL DEPARTMENT--	613,251	736,422	527,167	645,636	495,368	698,393	651,817		
	TOTAL - CORRECTION & DETENTION	613,251	736,422	527,167	645,636	495,368	698,393	651,817		
034000	INSPECTIONS									
034010	***BUILDING INSPECTOR***									
034010-1001	Salaries & Wages	142,173	144,795	143,014	144,795	105,362	148,863	193,643	_____	
034010-1004	New Position-Asst.Code Offic				58,576		31,828	_____	_____	
034010-1005	New Position-Stormwater Mana						_____	_____	_____	
034010-1007	Brd.of Bldg.Appeals Wages			75	450		450	450	_____	
034010-2001	FICA	10,084	10,294	10,014	10,545	7,272	10,368	11,368	_____	
034010-2002	Retirement-VRS	18,490	19,041	17,824	17,824	12,241	18,361	18,492	_____	
034010-2005	Hospital/Medical Plans	22,337	23,184	23,339	25,155	18,498	25,155	39,300	_____	
034010-2006	Group Insurance	1,582	1,723	1,723	1,723	1,226	1,776	2,537	_____	
034010-2009	Hybrid Disability VLDP					22	_____	267	_____	
034010-2011	Worker's Compensation	2,832	2,890	3,034	3,155	3,155	3,155	3,500	_____	
034010-2013	VRS Retirement Hybrid Plan					445	_____	_____	_____	
034010-3002	Professional Services (Soils						_____	_____	_____	
034010-3005	Maintenance Service Contract	478	478	502	478	552	478	478	_____	
034010-3006	Printing & Binding	212	649	421	1,000	562	1,000	1,000	200-	
034010-5201	Postal Services	444	878	514	1,000	330	1,000	1,000	_____	
034010-5203	Telecommunications	1,466	247	157	2,000	102	2,000	2,000	1,500-	
034010-5401	Office Supplies	1,795	823	1,998	2,000	1,154	2,000	2,500	_____	
034010-5410	Uniforms	281			225	289	225	435	_____	
034010-5411	Books & Subscriptions	198	1,644	1,298	2,000	577	2,000	3,000	_____	
034010-5501	Travel (Mileage)				300	6	300	300	150-	
034010-5503	Travel (Subsistence & Lodgin	116	93	164	1,500	183	1,500	2,250	_____	
034010-5504	Travel (Convention & Educati		275	220	1,500	100	1,500	2,500	_____	

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	BUILDING INSPECTOR									
034010-5801	Dues & Assoc. Memberships	467	380	747	800	235	800	1,200	_____	
034010-6001	Building Permit Surcharge	2,273	2,337	2,989	3,521	2,081	3,521	3,521	100-	
034010-7002	Furniture & Fixtures	2,460	1,372	1,340	2,000	1,695	2,000	2,500	1,000-	
034010-7004	Security Equipment (Building						_____	_____	_____	
034010-7007	Stormwater Local Program						_____	_____	_____	
	--TOTAL DEPARTMENT--	207,688	211,103	209,373	280,547	156,087	258,280	292,241	2,950-	
	TOTAL - INSPECTIONS	207,688	211,103	209,373	280,547	156,087	258,280	292,241	2,950-	
035000	OTHER PROTECTION									
035010	***ANIMAL CONTROL***									
035010-1001	Salaries & Wages	28,870	37,188	36,414	38,433	46,063	78,872	98,792	_____	
035010-1002	Overtime	1,246	21	241	500		500	500	_____	
035010-1003	Part-time Wages	37,843	49,303	42,631	60,965	20,073	41,672	35,045	_____	
035010-1004	New Position - Full Time Off				26,484		_____	_____	_____	
035010-1005	New Position Shelter Attend				20,446		_____	_____	_____	
035010-2001	FICA	5,174	6,322	5,768	7,691	4,441	9,200	9,360	_____	
035010-2002	Retirement-VRS	3,672	4,788	4,483	4,483	3,078	5,824	9,434	_____	
035010-2005	Hospital/Medical Plans	3,854	8,304	8,359	9,010	13,184	22,148	29,500	_____	
035010-2006	Group Insurance	332	433	433	457	548	943	1,294	_____	
035010-2009	Hybrid Disability VLDP					126	252	368	_____	
035010-2011	Worker's Compensation	850	950	1,000	968	968	968	1,200	_____	
035010-2013	VRS Retirement Hybrid Plan				248	2,592	5,093	_____	_____	
035010-3002	Professional Services	14,212	11,334	10,520	14,000	12,848	14,000	14,000	_____	
035010-3006	Printing and Binding	71			100	17	100	100	_____	
035010-3007	Advertising	19			150		150	150	_____	
035010-3016	Sterilization Program	1,056	1,550	616	2,600	2,891	2,891	2,600	_____	
035010-3020	Dangerous Dog Registry (VDAC		90	50		75	75	75	_____	
035010-5100	Electrical Services	3,456	4,065	3,855	4,000	2,363	4,000	4,000	_____	
035010-5203	Telecommunications	1,699	1,523	1,746	2,120	1,488	2,120	2,120	_____	
035010-5401	Office Supplies	842	1,418	1,494	1,500	983	1,500	1,500	_____	
035010-5402	Food Supplies	2,549	1,463	1,264	4,500	918	4,500	4,500	500-	
035010-5404	Medical Supplies	663	1,384	1,685	2,500	322	2,500	2,500	500-	
035010-5407	Maintenance Supplies	4,738	2,850	9,631	8,000	2,106	8,000	8,000	3,000-	
035010-5410	Uniforms	1,685	418	2,569	2,500	1,117	2,500	2,500	_____	
035010-5504	Travel (Convention & Educati	45	1,820	429	2,500	143	2,500	2,500	_____	
035010-5509	Training		990	850	2,150	1,040	2,150	2,150	350-	
035010-6021	School Project Supplies						_____	_____	_____	
	--TOTAL DEPARTMENT--	112,876	136,214	134,038	216,305	117,384	212,458	232,188	4,350-	
035030	***MEDICAL EXAMINER***									
035030-3001	Professional Health Services	60	120	120	160	60	160	160	_____	
	--TOTAL DEPARTMENT--	60	120	120	160	60	160	160		
	TOTAL - OTHER PROTECTION	112,936	136,334	134,158	216,465	117,444	212,618	232,348	4,350-	

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
042000	SANITATION & WASTE REMOVAL									
042030	***WASTE MANAGEMENT***									
042030-1001	Salaries & Wages	67,618	68,245	68,245	70,721	47,288	70,721	70,300		
042030-1002	Overtime	9,307	7,626	10,329	10,000	6,114	8,000	10,000		
042030-1003	Part-time Salaries-Conv.Ctrs	165,748	179,558	184,890	189,302	125,505	189,302	191,000		
042030-1005	Drivers Positions - Incl. OT	70,140	71,370	72,059	73,868	48,715	73,868	74,228		
042030-2001	FICA	10,886	11,000	11,180	11,650	7,592	11,500	11,500		
042030-2002	Retirement-VRS	17,355	17,876	16,734	17,242	11,492	17,242	13,373		
042030-2005	Hospital/Medical Plans	27,034	28,068	28,255	30,454	20,208	30,454	33,400		
042030-2006	Group Insurance	1,485	1,617	1,617	1,668	1,111	1,668	1,834		
042030-2009	Hybrid Disability VLDP									
042030-2011	Worker's Compensation	8,384	14,541	15,548	18,662	1,659	18,662	19,408		
042030-2013	VRS Retirement Hybrid Plan									
042030-3001	Professional Health Services									
042030-3002	Professional Services			440	2,000	125	150	2,000	1,000-	
042030-3003	Convenience Centers (Fuel)	34,564	33,058	26,098	45,000	11,332	20,000	40,000	5,000-	
042030-3004	Repairs and Maintenance	29,501	39,880	57,022	46,000	19,497	40,000	46,000		
042030-3005	Gladstone-Staffing & Buildin		168							
042030-3007	Advertising									
042030-3010	Tipping Fee (Transfer Statio	247,571	268,100	274,565	290,000	188,862	291,000	310,500		
042030-3011	Tipping Fees (Amherst Co)									
042030-3015	Transportation Fees	106,771	114,793	115,900	131,278	74,685	116,000	132,772		
042030-3016	Ground Water Monitoring	73,006	57,937	49,328	60,000	36,224	68,000	65,000	5,000-	
042030-3017	Gas Monitoring									
042030-3021	Waste Water	3,783	2,379	1,969	5,000	820	1,700	5,000		
042030-3022	DEQ License Fee	6,706	6,910	7,158	8,000	7,118	7,118	8,000	500-	
042030-3025	Tire Removal	2,168	5,249	3,697	3,500	2,632	5,200	6,500		
042030-5100	Electrical Services	6,353	7,068	7,888	7,000	4,459	6,000	7,000		
042030-5103	Water and Sewer	458	458	458	500	306	460	500		
042030-5203	Telecommunications	2,055	1,913	2,006	2,200	1,353	2,050	2,200		
042030-5401	Office Supplies	1,444	1,787	1,548	2,000	1,286	2,000	2,400	400-	
042030-5407	Maintenance Supplies	1,051	1,258	208	2,000	1,121	2,000	2,500		
042030-5408	Vehicle Supplies (MAC trucks	5,689	7,606	7,492	10,000	5,380	7,000	10,000		
042030-5410	Uniforms	2,936	506	616	1,200	96	800	1,200	200-	
042030-5501	Travel (Mileage)	1,079	648	645	700	466	650	700		
042030-5504	Education	1,131	225	1,196	1,200		1,200	1,300		
042030-7001	Machinery & Equipment									
042030-7004	Transfer Station Scale House									
042030-7007	Convenience Center Equipment			97			500	500		
042030-8002	Lease/Rent (Faber water)	2,808	2,005	2,004	2,813		2,005	2,005		
042030-9900	Post closure care				2,000		700	2,000		
042030-9901	Contingency-Waste Management									
	--TOTAL DEPARTMENT--	907,031	951,849	969,192	1,045,958	625,446	995,950	1,073,120	12,100-	
	TOTAL - SANITATION & WASTE REMOVAL	907,031	951,849	969,192	1,045,958	625,446	995,950	1,073,120	12,100-	

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
043000	GENERAL MAINTENANCE									
043020	***BUILDINGS AND GROUNDS***									
043020-1001	Salaries & Wages	194,725	195,738	199,079	205,078	136,715	205,078	205,078		
043020-1002	Overtime	2,690	5,402	2,869	5,000	1,868	2,000	4,000		
043020-1003	Part-time Wages	2,711								
043020-1004	New Facility Custodial									
043020-1005	New Facility Security									
043020-2001	FICA	14,944	15,010	15,037	15,536	10,306	15,994	15,994		
043020-2002	Retirement-VRS	25,219	25,596	24,507	25,247	16,830	25,247	19,585		
043020-2005	Hospital/Medical Plans	34,820	35,481	35,719	38,100	25,598	36,456	41,800		
043020-2006	Group Insurance	2,158	2,316	2,369	2,438	1,627	2,438	2,687		
043020-2009	Hybrid Disability VLDP									
043020-2011	Worker's Compensation	6,250	3,344	6,695	6,963		6,963	7,242		
043020-2013	VRS Retirement Hybrid Plan									
043020-3005	Contracted Services	29,906	34,131	18,314	42,000	10,372	18,000	42,000	2,000-	
043020-3006	Maintenance Agreements (New	6,877	10,409	5,218	20,000	8,407	11,000	20,000	4,000-	
043020-5100	Electrical Service	120,890	128,040	127,874	135,000	77,591	110,000	135,000		
043020-5102	Heating Fuel	9,811	5,291	1,611	4,000		4,000	4,000		
043020-5103	Water and Sewer	17,672	19,000	22,103	23,000	6,839	22,000	23,000		
043020-5203	Telecommunications	1,617	2,545	2,290	2,500	1,703	2,500	2,500		
043020-5308	Insurance (Property/liabilit	25,022	24,001	22,900	28,000	25,758	25,758	28,000		
043020-5403	Agricultural Supplies& Servi	10,210	12,375	15,764	14,000	8,770	12,000	14,000		
043020-5405	Janitorial Supplies	10,965	9,672	8,297	12,000	6,703	8,500	12,000		
043020-5407	Maintenance Supplies	25,202	34,586	26,033	32,000	16,984	31,000	32,000	2,000-	
043020-5410	Uniforms	1,433	676	556	1,500	659	800	1,000		
043020-5423	Pest Control	1,575	1,540	1,110	2,000	905	1,600	2,000		
043020-5501	Travel (Mileage)		38							
043020-5506	Education/Training	181			1,000	225	1,000	1,000	500-	
043020-7001	Machinery & Equipment	26,477	675	1,198	2,000	679	2,000	2,000	1,000-	
043020-8002	Rent/Lease	80,852	99,369	95,482	105,000	64,092	100,000	105,000	5,000-	
043020-8003	NMS Maintenance									
043020-8004	RVCC Maintenance	8,513								
043020-8005	Wayside Maintenance	1,320	1,690	1,445	1,600	840	1,200	1,600		
043020-8006	Snow Removal	5,055	8,983	2,033	7,500	713	6,000	7,500	2,500-	
043020-8007	UST Removal (NCHS)									
	--TOTAL DEPARTMENT--	667,095	675,908	638,503	731,462	424,184	651,534	728,986	17,000-	
043040	***MOTOR POOL***									
043040-5305	Motor Vehicle Insurance	27,122	26,948	28,382	30,500	28,382	28,382	30,500		
043040-5408	Vehicle Supplies	35,451	35,656	34,364	40,000	14,981	35,000	40,000		
043040-5409	New Vehicle Equipment (Sheri		38,035	15,715	22,668	13,949	20,000	22,500	7,500-	
043040-5415	Gas, Oil, and Grease	110,270	136,678	99,888	150,000	47,807	100,000	120,000	5,000-	
043040-7005	Motor Vehicles		186,154	47,658	79,550	50,911	79,550	210,700	154,900-	
	--TOTAL DEPARTMENT--	172,843	423,471	226,007	322,718	156,030	262,932	423,700	167,400-	
	TOTAL - GENERAL MAINTENANCE	839,938	1,099,379	864,510	1,054,180	580,214	914,466	1,152,686	184,400-	

FUND #-100 GENERAL FUND EXPENDITURES

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
051000	HEALTH									
051010	***LOCAL HEALTH DEPARTMENT**									
051010-5601	Nelson Co. Health Dept.	235,129	244,301	244,301	244,979	183,734	244,979	257,071	12,092-	
051010-7002	Furniture & Fixtures	26,209	2,010							
	--TOTAL DEPARTMENT--	261,338	246,311	244,301	244,979	183,734	244,979	257,071	12,092-	
	TOTAL - HEALTH	261,338	246,311	244,301	244,979	183,734	244,979	257,071	12,092-	
052000	MENTAL HEALTH & RETARDATION									
052010	***MENTAL HEALTH***									
052010-5602	Region Ten Comm. Services Bo	72,078	92,586	92,586	98,586	73,940	98,586	111,290	12,704-	
	--TOTAL DEPARTMENT--	72,078	92,586	92,586	98,586	73,940	98,586	111,290	12,704-	
	TOTAL - MENTAL HEALTH & RETARDATION	72,078	92,586	92,586	98,586	73,940	98,586	111,290	12,704-	
053000	WELFARE/SOCIAL SERVICES									
053030	***AT RISK BOARD***									
053030-1001	CSA Coordinator Salary									
053030-2001	FICA									
053030-2002	VRS-Retirement	8,919	899	1,622-		769				
	--TOTAL DEPARTMENT--	8,919	899	1,622-		769				
	TOTAL - WELFARE/SOCIAL SERVICES	8,919	899	1,622-		769				
064010	***COMMUNITY COLLEGE***									
064010-5649	Piedmont Va. Community Colle	3,050	2,717	2,600	2,513	1,885	2,513	29,518		
	--TOTAL DEPARTMENT--	3,050	2,717	2,600	2,513	1,885	2,513	29,518		
	TOTAL - ***COMMUNITY COLLEGE***	3,050	2,717	2,600	2,513	1,885	2,513	29,518		
071000	PARKS & RECREATION									
071020	***RECREATION***									
071020-1001	Salaries and Wages	90,034	91,705	91,705	94,465	62,977	94,465	94,466		
071020-1003	Part Time Salaries	6,894	7,736	7,069	9,000	3,722	9,000	9,000		
071020-1008	Unemployment Benefits	4								
071020-2001	FICA	7,415	7,617	7,599	8,167	5,134	8,167	8,167		
071020-2002	Retirement-VRS	11,708	12,059	11,289	11,629	7,752	11,629	9,022		
071020-2005	Hospital/Medical Plans	12,692	13,176	13,264	14,296	9,488	14,296	15,600		
071020-2006	Group Insurance	1,002	1,091	1,091	1,128	749	1,238	1,238		
071020-2009	Hybrid Disability VLDP									

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	RECREATION									
071020-2011	Worker's Compensation	2,580	2,632	2,765	2,876	2,876	2,876	2,991		
071020-2013	VRS Retirement Hybrid Plan									
071020-3001	Professional Health Services		80		200					
071020-3005	Maintenance Service Contract	495		700	575	564	564	575		
071020-3006	Printing & Binding	2,288	2,145	1,673	2,500	1,411	2,500	2,500		
071020-3007	Advertising				300			300	300-	
071020-3016	Contracted Services	4,297	8,181	4,921	7,000	3,558	7,000	7,000		
071020-3017	Contracted Umpires	5,508	8,948	8,993	13,500	3,360	13,500	13,000	3,000-	
071020-3018	Contracted Field Maintenance	1,955		180	2,338	480	2,338	2,600		
071020-3019	Blue Ridge Trail Maintenance	6,371	1,977	5,259	5,000	3,460	5,000	5,000		
071020-3021	Youth Org. (Donations)	309		389	500		300	300		
071020-3022	Youth Baseball									
071020-5100	Electrical Svcs (field light	1,053	1,138	1,212	1,600	796	1,600	1,600	100-	
071020-5201	Postal Services	83	194	180	200	23	200	200		
071020-5203	Telecommunications	95	77	51	1,300	11	150	150		
071020-5401	Office Supplies	524	341	1,330	700	607	700	700		
071020-5407	Maintenance Supplies	8,125	2,770	2,454	2,500	1,382	2,500	2,500		
071020-5410	Football Uniforms & Supplies									
071020-5412	Educational & Recreational S	22,944	18,977	27,733	23,000	10,649	23,000	23,988		
071020-5413	Concession Supplies	1,005	1,783	2,784	2,000	868	3,000	3,000		
071020-5422	Special Projects	2,301	2,338	884	1,200	1,188	1,200	1,000		
071020-5501	Travel(Mileage)	54			200		200	200	200-	
071020-5503	Travel(Subsistence & Lodging	929	1,003	1,508	1,400	1,181	1,400	1,400		
071020-5504	Travel(Convention & Educatio	70	1,180	1,044	1,000	800	1,000	1,000		
071020-5801	Dues and Memberships	368	398	538	400	68	400	400		
071020-8003	Deer Rock Trails Grant									
	--TOTAL DEPARTMENT--	191,103	187,546	196,615	208,974	123,104	208,223	207,897	3,600-	
	TOTAL - PARKS & RECREATION	191,103	187,546	196,615	208,974	123,104	208,223	207,897	3,600-	
081000	PLANNING & COMMUNITY DEVELOP									
081010	***PLANNING***									
081010-1001	Salaries & Wages	130,341	90,721	88,608	91,273	60,850	91,273	91,275		
081010-1003	Part-time Salaries									
081010-1004	New Position-Planner							58,720	58,720-	
081010-1011	Remuneration-Planning Commis	3,825	2,925	4,425	5,000	3,525	5,000	5,000		
081010-1012	Remuneration-Zoning Board	825	1,200	1,050	593	1,200	1,500	1,000		
081010-2001	FICA	10,264	6,807	6,570	7,235	4,561	7,235	7,235		
081010-2002	Retirement - VRS	15,360	11,336	10,908	11,242	7,491	11,242	8,717		
081010-2005	Hospital/Medical Plans	15,854	15,192	16,707	18,006	11,952	18,006	19,650		
081010-2006	Group Insurance	1,296	1,026	1,054	1,091	724	1,091	1,196		
081010-2009	Hybrid Disability VLDP									
081010-2011	Worker's Compensation	1,109	1,132	1,190	1,238		1,238	1,288		
081010-2013	VRS Retirement Hybrid Plan									
081010-3002	Professional Service TJPDC				6,000	4,592	4,592	16,000		

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	PLANNING									
081010-3005	Maintenance Contracts-Copier	1,450	1,048	1,028	1,850	707	1,850	1,850		
081010-3006	Printing & Binding	697	327	540	1,200	283	1,200	1,200		
081010-3007	Advertising	1,867	3,752	1,921	4,800	2,868	4,400	4,800		
081010-5201	Postal Services	220	684	1,487	2,000	421	1,000	1,600		
081010-5203	Telecommunications	31	17	8	100	5	10	100		
081010-5401	Office Supplies	1,959	1,111	1,488	1,500	464	1,250	1,500		
081010-5411	Books & Subscriptions	533	352	96	500	20	450	500		
081010-5501	Travel (Mileage)	1,824	1,677	1,414	1,800	1,310	1,800	3,050		
081010-5503	Travel (Subsistence & Lodgin	880	1,055	675	2,250	668	1,500	3,000		
081010-5504	Travel (Convention & Educati	77	315		500		300	800		
081010-5505	Training	2,000	590	815	1,500		750	3,000		
081010-5650	Th.Jefferson Planning Distri	17,210								
081010-5801	Dues & Assoc. Memberships	166	152	285	300	537	537	550		
081010-7002	Furniture & Fixtures	655						180		
081010-7007	Computer Equipment									
	--TOTAL DEPARTMENT--	208,443	141,419	140,269	159,978	102,178	156,224	232,211	58,720-	
081020	***COMMUNITY DEVELOPMENT***									
081020-1001	Salaries and Wages	104,040	106,132	106,132	109,331	72,885	109,331	109,327		
081020-1003	Part Time Salaries-Tourism	31,081	31,769	30,964	30,602	20,629	30,602	30,602		
081020-2001	FICA	10,261	10,484	10,445	10,743	7,027	10,743	10,743		
081020-2002	Retirement-VRS	13,550	13,956	13,065	13,463	8,972	13,463	10,441		
081020-2005	Hospital/Medical Plans	12,692	13,176	13,264	15,310	9,950	15,310	17,650		
081020-2006	Group Insurance	1,159	1,263	1,263	1,307	867	1,307	1,432		
081020-2009	Hybrid Disability VLDP									
081020-2011	Worker's Compensation	307		330	343		343	357		
081020-3002	Professional Services	533	600	2,663	1,200		1,200	1,200		
081020-3004	Trail Marketing Plan (CDBG)									
081020-3005	Maintenance Service Contract	952	2,109	1,205	1,500	818	1,500	1,500		
081020-3006	Printing & Binding	19,385	33,235	20,530	32,000	18,581	32,000	32,000		
081020-3007	Advertising	67,435	49,471	59,512	45,000	38,362	45,000	45,000		
081020-3010	Printing-Reimbursible by Rev									
081020-3012	Economic Development Incenti	8,745	9,132	8,339	12,000	12,462	12,462	12,000		
081020-5201	Postal Services	5,628	5,242	5,129	7,000	2,177	7,000	7,000		
081020-5203	Telecommunications	4,635	3,431	2,944	4,000	5,151	6,000	4,000		
081020-5401	Office Supplies	1,940	3,940	2,308	4,000	1,517	4,000	4,000	500-	
081020-5402	Inventory for Resale	4,411	5,859	3,175	6,000	2,107	6,000	6,000		
081020-5403	Sales Tax	142	223	138	350	69	350	350		
081020-5411	Books & Subscriptions	393	403	419	369	391	400	369		
081020-5419	Photography		100	2,000	1,500	2,778	2,778	1,500		
081020-5501	Travel (Mileage)	637	854	549	500	474	500	500		
081020-5504	Travel (Convention & Educati	2,601	1,999	6,752	3,500	1,855	3,500	3,500		
081020-5801	Dues & Assoc. Memberships	1,862	1,426	3,584	1,500	1,445	1,500	1,500		
081020-7002	Furniture & Fixtures				400	257	400	400		
081020-7007	Computer Equipment	50			500		500	500		
081020-7050	USDA Cider Apple Grant	14,143								
081020-7051	USDA Cider Apple Cost Share	19,906								

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	COMMUNITY DEVELOPMENT									
081020-7055	USDA Hops Yard Cost Share Pr	20,000								
081020-7060	Virginia Tourism Marketing G		5,000		10,000	1,661	10,000			
	--TOTAL DEPARTMENT--	346,488	299,804	294,710	312,418	210,435	316,189	301,871	500-	
081050	*** ECONOMIC DEVELOPMENT ***									
081050-1003	Part-Time Salaries & FICA									
081050-3010	Economic Development Activit									
081050-3160	Nellysford Master Plan									
081050-5895	Lovingston Historic District									
	TOTAL - PLANNING & COMMUNITY DEVELOP	554,931	441,223	434,979	472,396	312,613	472,413	534,082	59,220-	
082000	ENVIRONMENTAL MANAGEMENT									
082030	***SOIL & WATER CONSERV. BOA									
082030-5604	T. Jefferson Soil & Water	25,500	31,500	31,500	31,500	23,625	31,500	33,075	1,575-	
	--TOTAL DEPARTMENT--	25,500	31,500	31,500	31,500	23,625	31,500	33,075	1,575-	
082050	***LITTER CONTROL***									
082050-6008	Anti-Litter Activities	834	238		6,757	252	6,757	6,757		
	--TOTAL DEPARTMENT--	834	238		6,757	252	6,757	6,757		
	TOTAL - ENVIRONMENTAL MANAGEMENT	26,334	31,738	31,500	38,257	23,877	38,257	39,832	1,575-	
083000	COOPERATIVE EXTENSION/GYPSY									
083010	***VPI & SU EXTENSION SERVIC									
083010-1001	Salaries & Wages	30,602	25,602	35,389	36,109	18,870	36,109	36,683		
083010-2002	Retirement-VRS	7,139	7,952	11,590	12,367	6,180	12,367	12,564		
083010-5203	Telecommunications	3,086	3,685	3,664	3,321	1,995	3,321	3,321		
083010-5412	Educational & Recreational S	1,125	345	193	800	439	800	800		
	--TOTAL DEPARTMENT--	41,952	37,584	50,836	52,597	27,484	52,597	53,368		
	TOTAL - COOPERATIVE EXTENSION/GYPSY	41,952	37,584	50,836	52,597	27,484	52,597	53,368		
091000	NON-DEPARTMENTAL									
091030	***NON-DEPARTMENTAL***									
091030-2001	Non-departmental FICA Tax	346	382	239	383	199	199			
091030-5605	Regional Library	260,648	260,408	260,468	265,184	132,772	265,184	297,042	31,858-	
091030-5606	T.J. EMS Council	19,629	19,629	19,629	19,629	14,722	19,629	19,629		
091030-5607	JABA	90,000	96,500	96,500	96,500	72,375	96,500	104,041	7,541-	
091030-5608	Colleen Debt Service	162,812	162,812	162,812	162,812	81,406	162,812	162,812		
091030-5609	Fire Protection - Misc.	156,000	156,000	156,000	156,000	78,000	156,000	156,000		
091030-5610	Community Service	4,518	4,987	4,406	5,000	2,601	2,018			

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	NON-DEPARTMENTAL									
091030-5611	JAUNT	87,255	83,495	83,495	89,914	67,436	89,914	123,547	19,419-	
091030-5612	MACAA	29,914	29,914	29,914	29,914	22,436	29,914	33,910	3,996-	
091030-5613	Shelter for Help	7,644	7,644	7,644	8,000	6,000	8,000	8,160		
091030-5616	Employee Benefits			1	16,944	268	268	150,000		
091030-5617	Misc. Contributions	7,801	12,672	8,448	14,000	9,056	14,000	14,500		
091030-5618	Reimbursable Items	185	232	270	1,000	122	275	500		
091030-5620	Sexual Assault Resource Agen	765	765	765	800	600	800	900		
091030-5621	ReadyKids (ChildrenYouthFami									
091030-5622	Open Knowledge Collaborative									
091030-5623	OAR/Jefferson Area Comm Corr	1,945	3,269	3,269	4,769	3,577	4,769	6,810	2,041-	
091030-5627	Piedmont Workforce Network							2,261	2,261-	
091030-5629	NC Economic Development Auth	6,720	5,000	5,000	5,000	2,500	5,000	5,000		
091030-5630	Blue Ridge Railway Trail	63,162	288,528	6,602						
091030-5631	Central Virginia Partneship	12,500	10,000	10,000	10,000	7,500	10,000	10,000		
091030-5632	Rockfish Valley Community Ce									
091030-5638	Nelson County Community Dev.	55,729	55,729	55,729	55,729	41,797	55,729	58,515	2,786-	
091030-5641	Central VA Small Business De	7,500	7,500	7,500	7,500	5,625	7,500	7,500		
091030-5642	Legal Aid Justice Center									
091030-5643	CASA of Central Virginia	2,500	2,500	2,500	2,500	1,875	2,500	3,500	1,000-	
091030-5644	Gladstone Senior Center Meal	8,254	8,254	8,254	8,254	8,254	8,254	8,254		
091030-5645	Rockfish Senior Center Meals	8,367	8,367	8,367	8,367	8,367	8,367	8,367		
091030-5646	Schuyler Senior Center Meals	5,620	5,620	5,420	5,544	5,544	5,544	5,544		
091030-5647	Other Senior Center Contribu	1,000								
091030-5648	Va. Institute of Gov't	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
091030-5652	Wintergreen Performing Arts	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
091030-5655	Retiree Supplement	10,504	9,920	10,260	10,900	7,370	12,250	15,540		
091030-5656	BRMC - Dental Health Program	9,884	6,000							
091030-5657	Community Center Tax Refunds	7,979	9,602	21,210	16,000		18,064	18,064		
091030-5659	VA BlueRidge Railway Trail F				5,000	5,000	5,000			
091030-5665	Blue Ridge Tunnel(TEA-21)	14,674	190,257	736,994	405,944	49,638	49,638	1,555,410		
091030-5670	BRMC - Transportation Servic	5,100	5,100							
091030-5671	BRMC-Latino Outreach									
091030-5680	Schuyler Comm.Ctr-Furnace Co	10,000								
091030-5685	TJ Planning District Commiss		17,740	17,740	17,492	13,119	17,492	17,741		
091030-5690	Crozet Tunnel Foundation		2,688	997						
091030-5695	Contribution RVVFD-Afton Ove				10,000	10,000	10,000			
	--TOTAL DEPARTMENT--	1,069,955	1,482,514	1,741,433	1,450,079	669,159	1,076,620	2,804,547	70,902-	
091050	***CAPITAL OUTLAY***									
091050-1001	Convenience Centers	92		1,813						
091050-1002	Attendant Bldg.Convenience C									
091050-1003	Copier - CA Office									
091050-2001	New Base and Radios- BI Dept									
091050-2002	Proval Server - Comm. of Rev									
091050-7005	Layer Development-GIS									
091050-7010	Regional Jail Study									
091050-7011	Historic District			7,250	5,000	4,462	4,462			

FUND #-100 GENERAL FUND EXPENDITURES

		Prior Years Expenditure FY/2013	Prior Years Expenditure FY/2014	Prior Years Expenditure FY/2015	FY/2016 Current Year Amended Budget	FY/2016 Current Year Actual On 2016/02	FY/2016 Current Year Projected Expenditure	FY/2017 Budget Year Department Request	FY/2017 Budget Year County Admin Recommends	FY/2017 Budget Year Adopted Budget
	CAPITAL OUTLAY									
091050-7015	Recording/Audio/Video-Circui							25,000	25,000-	
091050-7017	Shipman Polling Place Access									
091050-7018	Voting Equipment				125,185	125,185	125,185			
091050-7020	Dixie Youth Field Improvemen									
091050-7021	Lovingston Hist.Dist Signs -									
091050-7022	Train Depot Roof									
091050-7023	Comprehensive Plan Update									
091050-7026	Renovation-Treasurer's Offic	21,672								
091050-7027	Courthouse Renovation Planni									
091050-7029	Major Facility Repairs			6,835						
091050-7030	Callohill Maintenance Buildi				100,000	32,118	29,000	71,000		
091050-7031	Roof-Old Rockfish Elementary									
091050-7032	Transfer Station Excavator							135,000	135,000-	
091050-7033	Roof Repair-Old Middle Schoo									
091050-7035	Transfer Station Floor Slab									
091050-7050	Soc.Services Interim Relocat									
091050-7060	Schuyler Museum Roof-Contrib									
091050-7072	GIS - Geographical Informati									
091050-7076	Property (Callohill Dr.)			120,023						
091050-7077	Region 2000 Source Water Pla									
091050-7078	Blue Ridge Trail Repair									
091050-7080	Roof (Jury Rms & Judges Cham									
091050-7085	Emergency Services Vehicles		420,000	420,997	320,000		320,000	320,000		
091050-7090	AS400 Server							45,000		
091050-7095	Microwave Network (PSIC)									
091050-7096	Devils Knob Tower									
091050-7097	Roseland Water Extension (PE			7,500						
091050-7100	Nelson Rescue Paving									
091050-7102	Broadband (Planning Services									
091050-7105	Solid Waste Truck			98,032						
091050-7106	Gladstone Convenience Ctr. P				26,460	26,460	26,460			
091050-7107	Skid Steer									
091050-7108	Glass Recycling Equipment									
091050-7109	Maintenance Equipment			40,481						
091050-7110	Library HVAC Replacement									
091050-7115	Autopulse Device (29 Crew)									
091050-7120	PER-Recreation Complex	4,000								
091050-7125	Board Room Sound System Repl									
091050-7130	Feasibility Study Assisted L	2,500	900							
091050-7135	Phone Equipment for Remote S	11,771								
091050-7140	Health Dept. Demolition		67,336							
091050-7141	MM Elementary Demolition		1,976	97,024						
091050-7145	Paving-Route 1003		5,867							
091050-7150	29/151 Corridor Study							29,000	29,000-	
091050-7155	Animal Shelter Improvements									
091050-7158	Network Connection-Registrar		365	176						
091050-7160	Broadband Network Improvemen				66,500	16,657	66,500			

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	CAPITAL OUTLAY									
091050-7165	E911 Equipment						_____	_____	346,000	
091050-9999	Public Safety Radio Project	974,286	1,249,965	630,177	290,647	52,845	290,647	_____	_____	
	--TOTAL DEPARTMENT--	1,014,321	1,746,409	1,430,308	933,792	257,727	862,254	625,000	157,000	
	TOTAL - NON-DEPARTMENTAL	2,084,276	3,228,923	3,171,741	2,383,871	926,886	1,938,874	3,429,547	86,098	
092000	REVENUE REFUNDS SUSPENSE ACC									
092010	***GENERAL FUND REFUNDS***									
092010-9201	Refunds	23,045	18,248	16,185	20,000	15,575	20,000	20,000	_____	
092010-9204	Refunds (Proration)	2,467	4,650	4,377	5,000	3,212	5,000	5,000	_____	
092010-9210	Refunds (Primary Fees)						_____	_____	_____	
092010-9215	Refunds (Revenue Recovery)	3,161	1,901	1,768	5,000	2,099	3,500	5,000	_____	
	--TOTAL DEPARTMENT--	28,673	24,799	22,330	30,000	20,886	28,500	30,000		
	TOTAL - REVENUE REFUNDS SUSPENSE ACC	28,673	24,799	22,330	30,000	20,886	28,500	30,000		
093100	***TRANSFERS***									
093100-0121	Transfers to Emerg.Serv. Loa						_____	_____	_____	
093100-9101	Transfer to Reassessment Fun			100,000	100,000	100,000	100,000	_____	_____	
093100-9110	Transfer to Capital Fund						_____	_____	_____	
093100-9114	Transfer to Broadband Fund	909,367	123,335	100,000	150,000	150,000	150,000	100,000	_____	
093100-9201	Transfer to VPA Fund	1,818,141	1,852,054	1,852,054	1,969,454	1,969,454	1,969,454	1,949,454	_____	
093100-9202	Transfer to School (Nursing	215,000	215,000	215,000	235,000	235,000	235,000	235,000	_____	
093100-9203	Transfer to School Fund-Oper	13,361,107	14,111,107	14,171,107	14,665,484	14,665,484	14,665,484	15,420,855	755,371-	
093100-9204	Transfer to Debt Service Fun	3,542,257	3,331,008	3,266,560	3,367,281	3,367,281	3,367,281	3,581,397	_____	
093100-9205	Transfer to School(Buses)		180,000	190,000	190,000	190,000	190,000	285,000	95,000-	
093100-9206	Transfer to School (Capital)		195,000	58,221	338,889	338,889	338,889	1,768,500	1,768,500-	
093100-9207	Transfer to Pin.Riv.Water/Se	45,000	50,000	40,000	40,000	40,000	40,000	40,000	_____	
093100-9208	Transfer to Piney River 3 Pr						_____	_____	_____	
093100-9209	Transfer to Courthouse Proje				1,426,225	1,426,225	1,426,225	_____	_____	
093100-9210	Transfer To Street Light Fun						_____	_____	_____	
093100-9215	Transfer to School (Civil Ri						_____	325,000	_____	
093100-9503	Transfer to CDBG Fund				100,000	100,000	100,000	_____	_____	
	--TOTAL DEPARTMENT--	19,890,872	20,057,504	19,992,942	22,582,333	22,582,333	22,582,333	23,705,206	2,618,871-	
	TOTAL - ***TRANSFERS***	19,890,872	20,057,504	19,992,942	22,582,333	22,582,333	22,582,333	23,705,206	2,618,871-	
094960-3004	Restoration-Magistrate's Bld						_____	_____	_____	
099900	***CONTINGENCY FUND***									
999000	***CONTINGENCY***									
999000-9901	Contingency Reserve (Recurri		4,001		1,112,045		_____	_____	1,139,334	

FUND #-100 GENERAL FUND EXPENDITURES

		----- Prior Years -----			------ FY/2016 Current Year ------			------- FY/2017 Budget Year -------		
		Expenditure FY/2013	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/02	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget
	CONTINGENCY									
999000-9905	Contingency Reserve (Non-rec			21,416	211,355		100,000	1,223,400	561,000-	
	--TOTAL DEPARTMENT--		4,001	21,416	1,323,400		100,000	1,223,400	578,334	
TOTAL - ***CONTINGENCY***			4,001	21,416	1,323,400		100,000	1,223,400	578,334	
TOTAL FOR FUND		31,759,669	33,662,210	32,922,327	37,193,066	30,484,625	35,256,523	40,122,306	2,764,525-	
FINAL TOTAL		31,759,669	33,662,210	32,922,327	37,193,066	30,484,625	35,256,523	40,122,306	2,764,525-	

Fiscal Year 2016-2017 Proposed Budget Calendar

March 29, 2016 (Tuesday, 3 PM Session): Budget Presentation and Overview

April 5, 2016 (Tuesday, 3-5 PM): Budget Work Session

April 12, 2016 (Regular Session, 2 PM): Tax Rate and Personal Property Tax Relief Resolutions

April 14, 2016 (Thursday, 1-5 PM): Departments & Constitutional Officers OR Work Session

April 19, 2016 (Tuesday, 1-5 PM): Agency Presentations OR Work Session

April 26, 2016 (Tuesday, 3-5 PM): Budget Work Session

April 28, 2016 (Thursday, 6 PM): Joint meeting with School Board/Schedule Public Hearing

May 3, 2016 (Tuesday, 3-5 PM): Budget Work Session if needed

May 10, 2016 (Regular Session, 7 PM): Public Hearing at regular meeting??

June 14, 2016 (Regular 2 PM Session): Adopt/Appropriate Fiscal Year 2016-2017 Budget

**Additional Work Sessions may be required to review compensation analysis.

RESOLUTION R2016-17
NELSON COUNTY BOARD OF SUPERVISORS
POINT OF SALE CREDIT AND DEBIT CARD PAYMENTS AND FEES
FOR LOCAL REVENUE COLLECTION

WHEREAS, Pursuant to §2.2-614.1(A) of the State Code of Virginia 1950 as amended; the County is authorized to collect revenue by commercially acceptable means, including, but not limited to, checks, credit cards, debit cards, and electronic funds transfers; and

WHEREAS, currently as a convenience to its citizens, the County offers in-office payments by credit and or debit card with the associated convenience fees being paid by the County; and

WHEREAS, since the implementation of this convenience, these fees have increased annually and are now projected to be $27,000 in FY16 and in FY17; and

WHEREAS, §2.2-614.1(B) of the State Code of Virginia 1950 as amended provides that the County may add to any amount due a sum, not to exceed the amount charged to that public body for acceptance of any payment by a means that incurs a charge to that public body or the amount negotiated and agreed to in a contract with that public body, whichever is less;

NOW THEREFORE BE IT RESOLVED, the Nelson County Board of Supervisors does hereby authorize the County to contract with its current vendor, Official Payments, to implement the payment of convenience fees by citizens associated with the collection of local revenues by debit or credit card. Implementation includes:

- Installation of 6 point of sale card swiping machines @ $120 per machine
- Credit card convenience fees charged to users of 2.8% of the total or a minimum of $3.95 per transaction
- Debit card convenience fees charged to users of a flat rate of $3.95 per transaction
- Direct payment of convenience fees paid by users to contracted vendor – Official Payments

BE IT FURTHER RESOLVED, this authorization is effective immediately and is to be implemented as soon as possible.

Adopted: _____, 2016 Attest: _____, Clerk
Nelson County Board of Supervisors

§ 2.2-614.1. Authority to accept revenue by commercially acceptable means; service charge; bad check charge

A. Subject to § 19.2-353.3, any public body that is responsible for revenue collection, including, but not limited to, taxes, interest, penalties, fees, fines or other charges, may accept payment of any amount due by any commercially acceptable means, including, but not limited to, checks, credit cards, debit cards, and electronic funds transfers.

B. The public body may add to any amount due a sum, not to exceed the amount charged to that public body for acceptance of any payment by a means that incurs a charge to that public body or the amount negotiated and agreed to in a contract with that public body, whichever is less. Any state agency imposing such additional charges shall waive them when the use of these means of payment reduces processing costs and losses due to bad checks or other receivable costs by an amount equal to or greater than the amount of such additional charges.

C. If any check or other means of payment tendered to a public body in the course of its duties is not paid by the financial institution on which it is drawn, because of insufficient funds in the account of the drawer, no account is in the name of the drawer, or the account of the drawer is closed, and the check or other means of payment is returned to the public body unpaid, the amount thereof shall be charged to the person on whose account it was received, and his liability and that of his sureties, shall be as if he had never offered any such payment. A penalty of $35 or the amount of any costs, whichever is greater, shall be added to such amount. This penalty shall be in addition to any other penalty provided by law, except the penalty imposed by § 58.1-12 shall not apply.

2002, c. 719;2004, c. 565.