

**AGENDA
NELSON COUNTY BOARD OF SUPERVISORS
May 29, 2014**

**THE CONTINUED MEETING CONVENES AT 7:00 P.M. IN THE GENERAL
DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. Call to Order**
- II. Public Hearing- Proposed FY14-15 Budget**
- III. Other Business (As May Be Presented)**
- IV. Adjournment**

PUBLIC HEARING
Proposed Budget for 2014/2015

The Nelson County Board of Supervisors will conduct a public hearing on the proposed budget for the 2014/2015 fiscal year on Thursday, May 29, 2014, in the General District Courtroom within the County Courthouse located in Lovingston, Virginia to begin at 7:00 p.m. or as soon thereafter as possible, pursuant to Section 15.2-2506 of the Code of Virginia of 1950, as amended. A brief synopsis of the proposed budget which, except in the case of the school division budget, shall be for informative and fiscal planning purposes only, is presented herein below. At the public hearing comments from county citizens will be accepted on the general fund budget, the debt service fund budget, the capital fund budget, the school division's budget, the textbook fund budget, the Piney River water/sewer budget, and the courthouse project fund budget. A copy of these proposed budgets may be reviewed at the County Administrator's Office during normal office hours.

The proposed 2014/2015 Fiscal year budget includes the Real Estate Tax Rate (inclusive of mobile homes taxed at the Real Estate Tax Rate), Personal Property Tax Rate, and the Machinery and Tools Tax Rate as established on April 15, 2014 to be effective January 1, 2013. All tax rates are as follows:

	<u>2013</u>	<u>2014</u>
Real Property Tax	\$0.60	\$0.72
Tangible Personal Property	2.95	3.45
Machinery & Tools Tax	1.25	1.25
Mobile Home Tax	0.60	0.72

PROPOSED 14/15 GENERAL FUND BUDGET

Anticipated Revenue (Local)

General Property Taxes	\$23,351,554
Other Local Taxes	3,985,365
Permits, Fees, and Licenses	242,750
Fines and Forfeitures	362,600
Interest and Rentals	50,000
Charges for Services	231,320
Expenditure Refunds	15,000
Miscellaneous	15,500
Recovered Costs	616,000

TOTAL ANTICIPATED LOCAL REVENUES \$28,870,089

Anticipated Revenues (State)

Non-categorical Aid	653,000
Categorical Aid	2,813,573

TOTAL ANTICIPATED STATE REVENUES \$3,466,573

Anticipated Revenues (Federal)

Non-categorical Aid	54,000
Categorical Aid	479,030

TOTAL ANTICIPATED FEDERAL REVENUES \$ 533,030

Year Ending Balance 2,279,863

TOTAL AVAILABLE REVENUE \$35,149,555

Proposed Expenditures

General Government Administration	1,819,963
Judicial Administration (including debt)	1,040,471
Public Safety (including debt)	5,254,720
Public Works (including debt)	2,439,054
Health & Welfare	2,188,941
Education (including debt)	16,850,449
Parks and Recreation	204,203
Community Development	540,694
Non-Departmental	1,518,449
Capital Outlay	1,503,324
Contingency Reserve	1,789,287

TOTAL PROPOSED EXPENDITURES
AND RESERVE \$35,149,555

PROPOSED 14/15 DEBT SERVICE BUDGET

TOTAL ANTICIPATED REVENUE \$ 3,266,560

TOTAL PROPOSED EXPENDITURES \$ 3,266,560

PROPOSED 14/15 CAPITAL FUND BUDGET

TOTAL ANTICIPATED REVENUE \$897,940

TOTAL PROPOSED EXPENDITURES \$897,940

PROPOSED 14/15 SCHOOL DIVISION BUDGET**Anticipated Revenue (Local)**

Transfer from General Fund	14,171,107
Transfer from General Fund (School Buses)	190,000
Transfer from General Fund (School Nursing)	215,000
Transfer from General Fund (Facility Improvements)	58,221
Other Local Funds	1,143,879

TOTAL ANTICIPATED LOCAL REVENUE \$15,778,207

Anticipated Revenue (State)

State Aid	6,488,397
State Sales Tax	1,994,458

TOTAL ANTICIPATED STATE REVENUE \$8,482,855

Anticipated Revenue (Federal)

Categorical Aid	1,662,951
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TOTAL ANTICIPATED FEDERAL REVENUE \$1,662,951

TOTAL ANTICIPATED REVENUES \$25,924,013

Proposed Expenditures

Major Categories Combined	\$25,924,013
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TOTAL PROPOSED EXPENDITURES \$25,924,013

PROPOSED 14/15 TEXTBOOK FUND BUDGET

TOTAL ANTICIPATED REVENUE \$366,958

TOTAL PROPOSED EXPENDITURES \$366,958

PROPOSED 14/15 PINEY RIVER WATER/SEWER BUDGET

TOTAL ANTICIPATED REVENUE \$213,361

TOTAL PROPOSED EXPENDITURES \$213,361

PROPOSED 14/15 COURTHOUSE PROJECT BUDGET

TOTAL ANTICIPATED REVENUE \$705,000

TOTAL PROPOSED EXPENDITURES \$705,000

FY14/15 BUDGET SUMMARY AS PROPOSED

REVENUES BY FUND

General Fund	\$35,149,555
Debt Service Fund	3,266,560
Capital Fund	897,940
School Division	25,924,013
Textbook Fund	366,958
Piney River Water & Sewer Fund	213,361
Courthouse Project Fund	<u>705,000</u>
	\$66,523,387

EXPENDITURES BY FUND

General Fund	\$35,149,555
Debt Service Fund	3,266,560
Capital Fund	897,940
School Division	25,924,013
Textbook Fund	366,958
Piney River Water & Sewer Fund	213,361
Courthouse Project Fund	<u>705,000</u>
	\$66,523,387



County of Nelson

Budget Presentation
May 29, 2014



Nelson County Budget Overview

Fiscal Year 2014/2015
July 1, 2014 - June 30, 2015



Budget Funds

- General Operating Fund
- School Operating Fund (&Textbook Fund)
- Debt Service Fund
- Capital Fund
- Courthouse Project Fund
- Piney River Water/Sewer Operations



GENERAL FUND BUDGET COMPARED TO FY13-14

- **FY13-14** **\$36,617,569**
- **FY14-15** **\$35,149,555**
- **Decrease** **-\$1,468,014**
- **% Change** **-4.0%**



2014 Reassessment Impact

- Reassessed **Real Estate** values reflect 18.6% decrease overall from 2008 values
- **Real Estate** tax rate increase from \$0.60 to \$0.72
- **Personal Property** tax rate increase from \$2.95 to \$3.45
- Tax rate adjustments provide \$211,752 in excess of revenue that would have been generated by an equalized Real Estate tax rate for 2014 (\$0.74).



Significant Revenue Factors

- Minimal growth in **Real Estate** values due to new construction.
- Overall **Personal Property** values have increased by 1.9% for 2014.
- **Meals tax** revenue continues to grow and reflects a budgetary increase of \$70,000 in FY15.
- **Permit Fees** are expected to increase by \$87,000
- **Interest Earnings** continue to lull reflecting a budgetary decline of \$65,000.
- Decreases in **State and Federal** revenue due to fluctuating grant funding.



Local Revenue

■ FY14 Budget	\$27,763,593
■ FY15 Projections	<u>\$28,870,089</u>
■ Overall Increase	\$1,106,496
■ Percent Change	+3.99%



State Revenue

■ FY14 Budget	\$3,764,778
■ FY15 Projections	<u>\$3,466,573</u>
■ Overall Increase	- \$298,205
■ Percent Change	- 7.92%



Federal Revenue

■ FY14 Budget	\$ 963,696
■ FY15 Projections	<u>\$ 533,030</u>
■ Overall Decrease	- \$430,666
■ Percent Change	-44.69%



All Sources of Revenue

■ Local	\$28,870,089
■ State	\$ 3,466,573
■ Federal	\$ 533,030
■ Year Ending Balance	<u>\$ 2,279,863</u>
■ Total	\$35,149,555



Expenditure Highlights:

- No proposed employee salary increase
- 3 Part-time Emergency Dispatchers made full time to comply with Affordable Care Act
- Maintenance Equipment
- Broadband network improvements
- Increased Regional Jail expense
- Blue Ridge Tunnel Restoration Project



Local Contribution to Schools

- School Nursing Program (Level)
- School Operations +\$60,000
- School Buses \$190,000
- School Facility Improvement \$58,221

- **Total Contribution \$ 14,634,328**
- **Total Debt** 2,213,521
 \$ 16,847,849



SCHOOL FUND BUDGET COMPARED TO FY13-14

FY13-14	\$25,470,920
FY14-15	\$25,924,013
<u>Increase</u>	\$ 453,093
% Change	+1.78%

***Operations Budget only (excludes debt)**



Summary By Fund

 General Fund	\$35,149,555
 School Fund	\$25,924,013
 Textbook Fund	\$366,958
 Debt Service Fund	\$3,266,560
 Capital Fund	\$897,940
 Courthouse Project	\$705,000
 Piney River Water/Sewer	\$213,361

FY15 GENERAL FUND REVENUE SYNOPSIS - As Advertised for Public Hearing

Revenues	FY 13-14 Amended Budget	FY 14-15 Proposed Budget	Increase/Decrease	% Change
Real Estate Taxes	\$17,229,876.00	\$17,166,152.00	-\$63,724.00	-0.37%
Public Service Tax	\$660,296.00	\$528,790.00	-\$131,506.00	-19.92%
Personal Property Taxes	\$4,239,501.00	\$5,313,612.00	\$1,074,111.00	25.34%
Machinery and Tools Tax	\$5,500.00	\$8,000.00	\$2,500.00	45.45%
Late Tax Penalty	\$150,000.00	\$170,000.00	\$20,000.00	13.33%
Late Tax Interest	\$140,000.00	\$165,000.00	\$25,000.00	17.86%
Local Sales & Use Taxes	\$1,059,005.00	\$1,069,590.00	\$10,585.00	1.00%
Utility Taxes	\$460,711.00	\$460,711.00	\$0.00	0.00%
Business Licenses	\$30,000.00	\$30,000.00	\$0.00	0.00%
Utility Franchise Tax	\$101,000.00	\$89,000.00	-\$12,000.00	-11.88%
Motor Vehicle Licenses	\$691,720.00	\$716,064.00	\$24,344.00	3.52%
Bank Franchise Tax	\$60,000.00	\$60,000.00	\$0.00	0.00%
Recordation Taxes	\$200,000.00	\$220,000.00	\$20,000.00	10.00%
Meals & Lodging Taxes	\$1,270,000.00	\$1,340,000.00	\$70,000.00	5.51%
Dog Licenses	\$8,000.00	\$8,000.00	\$0.00	0.00%
Permit Fees	\$140,950.00	\$228,750.00	\$87,800.00	62.29%
Court Fines & Forfeitures	\$366,618.00	\$362,600.00	-\$4,018.00	-1.10%
Interest on Investments	\$115,000.00	\$50,000.00	-\$65,000.00	-56.52%
Rental Income & Sale of Property	\$1,017.00	\$0.00	-\$1,017.00	-100.00%
Court Costs	\$22,850.00	\$20,200.00	-\$2,650.00	-11.60%
Commonwealth Attorney Fees	\$650.00	\$800.00	\$150.00	23.08%
Landfill Fees	\$150,000.00	\$160,000.00	\$10,000.00	6.67%
Recreation Fees	\$48,800.00	\$50,000.00	\$1,200.00	2.46%
Sale of Literature	\$1,000.00	\$120.00	-\$880.00	-88.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$15,800.00	\$15,500.00	-\$300.00	-1.90%
Recovered Costs	\$580,299.00	\$622,200.00	\$41,901.00	7.22%
Total Local Sources	\$27,763,593.00	\$28,870,089.00	\$1,106,496.00	3.99%
Total Local Sources Projected FY 13-14	\$29,016,149.00	\$28,870,089.00	-\$146,060.00	-0.50%
Non-Categorical State Aid	\$659,397.00	\$653,000.00	-\$6,397.00	-0.97%
Shared Expenses Comp Board.	\$1,390,212.00	\$1,387,565.00	-\$2,647.00	-0.19%
Public Assistance	\$783,208.00	\$783,208.00	\$0.00	0.00%
Other Categorical Aid	\$931,961.00	\$642,800.00	-\$289,161.00	-31.03%
Total Commonwealth	\$3,764,778.00	\$3,466,573.00	-\$298,205.00	-7.92%
Total Commonwealth Projected FY 13-14	\$3,278,532.00	\$3,466,573.00	\$188,041.00	5.74%
Payment in lieu of Taxes	\$44,864.00	\$54,000.00	\$9,136.00	20.36%
Categorical Aid Federal	\$918,832.00	\$479,030.00	-\$439,802.00	-47.87%
Total Federal	\$963,696.00	\$533,030.00	-\$430,666.00	-44.69%
Total Federal Projected FY 13-14	\$1,054,696.00	\$533,030.00	-\$521,666.00	-49.46%
Non-Revenue Receipts (Bond Proceeds)	\$900,000.00	\$0.00	-\$900,000.00	-100.00%
Transfers From Other Funds	\$350,000.00	\$0.00	-\$350,000.00	-100.00%
Total Other Financing Sources	\$1,250,000.00	\$0.00	-\$1,250,000.00	-100.00%
Total Other Financing Projected FY 13-14	\$1,206,203.00	\$0.00	-\$1,206,203.00	-100.00%
Prior Year Balances	\$2,875,502.00	\$2,279,863.00	-\$595,639.00	-20.71%
Year Ending Balance Projected FY 13-14	\$964,323.00	\$2,279,863.00	\$1,315,540.00	136.42%
TOTAL REVENUE	\$36,817,569.00	\$35,149,555.00	-\$1,468,014.00	-4.01%
TOTAL REVENUE PROJECTED FY 13-14	\$35,519,902.00	\$35,149,555.00	-\$370,347.00	-1.04%

FY15 GENERAL FUND EXPENDITURE SYNOPSIS - As Advertised for Public Hearing

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

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS - Proposed					
Expenditure by Dept.	FY 13-14		FY 14-15		% Change
	Amended Budget		Proposed Budget	Increase/Decrease	
Transfers					
Transfer to Piney River W&S	\$0.00		\$0.00	\$0.00	0.00%
Total Transfers	\$0.00		\$0.00	\$0.00	0.00%
County Debt Service					
Trustee Fees	\$1,500.00		\$1,500.00	\$0.00	0.00%
Principal IBM AS400	\$0.00		\$0.00	\$0.00	0.00%
Principal (Judicial Center)	\$320,000.00		\$300,000.00	-\$20,000.00	-6.25%
Principal (Conv. Centers)	\$280,000.00		\$295,000.00	\$15,000.00	5.36%
Principal (Radio Project)	\$125,000.00		\$130,000.00	\$5,000.00	4.00%
Interest IBM AS400	\$0.00		\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$221,382.00		\$226,575.00	\$5,193.00	2.35%
Interest (Conv. Centers)	\$48,545.00		\$35,258.00	-\$13,287.00	-27.37%
Interest (Radio Project)	\$69,841.00		\$64,706.00	-\$5,135.00	-7.35%
Debt Service Reserve (Judicial Ctr)	\$0.00		\$0.00	\$0.00	0.00%
Total County Debt Service	\$1,066,268.00		\$1,053,039.00	-\$13,229.00	-1.24%
County Debt for Schools					
Trustee Fees	\$4,750.00		\$4,750.00	\$0.00	0.00%
Principal Capital Leases	\$0.00		\$0.00	\$0.00	0.00%
Principal VRA (Ref Lit Loan)	\$255,000.00		\$240,000.00	-\$15,000.00	-5.88%
Principal VPSA Bonds	\$705,000.00		\$700,000.00	-\$5,000.00	-0.71%
Principal VRS Financing	\$50,739.00		\$54,184.00	\$3,445.00	6.79%
Principal Lease Rev. 2001A	\$0.00		\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002 (2012)	\$465,000.00		\$480,000.00	\$15,000.00	3.23%
Interest Capital Leases	\$0.00		\$0.00	\$0.00	0.00%
Interest VRA (Ref Lit Loan)	\$35,783.00		\$38,625.00	\$2,842.00	7.94%
Interest VPSA Bonds	\$473,608.00		\$437,540.00	-\$36,068.00	-7.62%
Interest VRS Refinancing	\$19,729.00		\$16,284.00	-\$3,445.00	-17.46%
Interest Lease Rev. 2001A	\$0.00		\$0.00	\$0.00	0.00%
Interest Lease Rev. 2002 (2012)	\$255,131.00		\$242,138.00	-\$12,993.00	-5.09%
Total County Debt for Schools	\$2,264,740.00		\$2,213,521.00	-\$51,219.00	-2.26%
Total Debt Service	\$3,331,008.00		\$3,266,560.00	-\$64,448.00	-1.93%
REVENUE SYNOPSIS -Proposed					
Revenues	FY 13-14		FY 14-15		% Change
	Amended Budget		Proposed Budget	Increase/Decrease	
Transfers from General Fund	\$3,331,008.00		\$3,266,560.00	-\$64,448.00	-1.93%
Transfers from Capital Fund	\$0.00		\$0.00	\$0.00	0.00%
Total Transfers	\$3,331,008.00		\$3,266,560.00	-\$64,448.00	-1.93%
Year Ending Balance	\$0.00		\$0.00	\$0.00	0.00%
Total	\$3,331,008.00		\$3,266,560.00	-\$64,448.00	-1.93%

CAPITAL FUND

EXPENDITURE SYNOPSIS- As Proposed				
	FY 13-14	FY 14-15		
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Capital Projects				
Transfer to Debt Service	\$0.00	\$0.00	\$0.00	0.00%
Transfer to Piney River 3	\$0.00	\$0.00	\$0.00	0.00%
Transfer to General Fund	\$180,000.00	\$0.00	-\$180,000.00	-100.00%
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (Buses)	\$0.00	\$0.00	\$0.00	0.00%
Capital Reserve (Unallocated)	\$1,017,475.00	\$597,440.00	-\$420,035.00	-41.28%
Arbitrage Rebate	\$0.00	\$0.00	\$0.00	0.00%
Total	\$1,497,975.00	\$897,940.00	-\$600,035.00	-40.06%
REVENUE SYNOPSIS -As Proposed				
	FY 13-14	FY 14-15		
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Capital Projects				
Interest on Investments	\$75.00	\$48.00	-\$27.00	-36.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$1,497,900.00	\$897,892.00	-\$600,008.00	-40.06%
Total	\$1,497,975.00	\$897,940.00	-\$600,035.00	-40.06%

COURTHOUSE PROJECT FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -Proposed

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

REVENUE SYNOPSIS -Proposed

Revenues	FY 13-14	FY 14-15		Increase/Decrease	% Change
	<u>Amended Budget</u>	<u>Proposed Budget</u>			
CDBG Projects					
Dental Health Care Planning	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Dental Center	\$900.00	\$0.00	\$0.00	-\$900.00	-100.00%
Broadband	\$2,700.00	\$0.00	\$0.00	-\$2,700.00	-100.00%
Total	\$3,600.00	\$0.00	\$0.00	-\$3,600.00	-100.00%

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - Proposed

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

REVENUE SYNOPSIS -Proposed

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