

**FY18 GENERAL FUND EXPENDITURE SYNOPSIS - As Adopted**

<b>Expenditure by Dept.</b>	<b>FY 16-17 Amended Budget</b>	<b>FY 17-18 Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
Board of Supervisors	\$119,761.00	\$125,491.00	\$5,730.00	4.78%
County Administrator	\$328,279.00	\$326,936.00	-\$1,343.00	-0.41%
County Attorney	\$90,000.00	\$90,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$235,171.00	\$235,449.00	\$278.00	0.12%
Reassessment	\$227,000.00	\$145,800.00	-\$81,200.00	-35.77%
Board of Equalization	\$0.00	\$6,480.00	\$6,480.00	100.00%
Treasurer	\$304,055.00	\$312,776.00	\$8,721.00	2.87%
Finance & Accounting	\$259,853.00	\$301,365.00	\$41,512.00	15.98%
Technology	\$256,715.00	\$340,946.00	\$84,231.00	32.81%
Land Use Panel	\$4,506.00	\$6,121.00	\$1,615.00	35.84%
Board of Elections	\$48,574.00	\$35,963.00	-\$12,611.00	-25.96%
Registrar	\$96,287.00	\$92,331.00	-\$3,956.00	-4.11%
Circuit Court	\$33,292.00	\$30,292.00	-\$3,000.00	-9.01%
General District Court	\$6,330.00	\$6,330.00	\$0.00	0.00%
Nelson VJCCA	\$49,558.00	\$35,566.00	-\$13,992.00	-28.23%
J & D District Court	\$6,734.00	\$6,740.00	\$6.00	0.09%
Clerk of Circuit Court	\$372,319.00	\$325,825.00	-\$46,494.00	-12.49%
Magistrate	\$325.00	\$325.00	\$0.00	0.00%
Commonwealth Attorney	\$386,850.00	\$375,841.00	-\$11,009.00	-2.85%
Sheriff	\$1,598,464.00	\$1,601,222.00	\$2,758.00	0.17%
Emergency Services	\$437,294.00	\$445,447.00	\$8,153.00	1.86%
Emergency Services Council	\$649,311.00	\$621,585.00	-\$27,726.00	-4.27%
E-911 Program	\$514,179.00	\$472,705.00	-\$41,474.00	-8.07%
Forest Fire Service	\$20,821.00	\$20,821.00	\$0.00	0.00%
Paid EMS	\$785,134.00	\$800,175.00	\$15,041.00	1.92%
Regional Jail	\$688,317.00	\$668,783.00	-\$19,534.00	-2.84%
Building Inspector	\$289,291.00	\$290,859.00	\$1,568.00	0.54%
Animal Control	\$227,838.00	\$240,472.00	\$12,634.00	5.55%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,061,020.00	\$1,066,803.00	\$5,783.00	0.55%
Buildings and Grounds	\$726,986.00	\$715,499.00	-\$11,487.00	-1.58%
Motor Pool	\$291,700.00	\$342,092.00	\$50,392.00	17.28%
Local Health Department	\$244,979.00	\$248,979.00	\$4,000.00	1.63%
Mental Health	\$98,586.00	\$100,586.00	\$2,000.00	2.03%
Community College	\$2,442.00	\$14,817.00	\$12,375.00	506.76%
Parks and Recreation	\$210,780.00	\$206,427.00	-\$4,353.00	-2.07%
Planning	\$173,491.00	\$152,763.00	-\$20,728.00	-11.95%
Community Development	\$301,371.00	\$291,968.00	-\$9,403.00	-3.12%
Soil & Water Conserv. Board	\$33,075.00	\$33,075.00	\$0.00	0.00%
Litter Control	\$6,757.00	\$6,516.00	-\$241.00	-3.57%
VPI & SU Extension Service	\$57,216.00	\$58,585.00	\$1,369.00	2.39%
Non-Departmental	\$2,699,603.00	\$4,038,504.00	\$1,338,901.00	49.60%
Capital Outlay	\$1,336,519.00	\$1,080,344.00	-\$256,175.00	-19.17%
General Fund Refunds	\$30,000.00	\$30,000.00	\$0.00	0.00%
Transfers	\$21,671,415.00	\$21,777,935.00	\$106,520.00	0.49%
Contingency from recurring revenue	\$924,538.00	\$725,990.00	-\$198,548.00	-21.48%
Contingency from non-recurring revenue	\$168,582.00	\$311.00	-\$168,271.00	-99.82%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$38,075,478.00</b>	<b>\$38,854,000.00</b>	<b>\$778,522.00</b>	<b>2.04%</b>
<b>TOTAL EXPENDITURE PROJECTED FY16-17</b>	<b>\$34,786,642.00</b>	<b>\$38,854,000.00</b>	<b>\$4,067,358.00</b>	<b>11.69%</b>

**FY18 GENERAL FUND REVENUE SYNOPSIS - As Adopted**

<b>Revenues</b>	<b>FY 16-17 Amended Budget</b>	<b>FY 17-18 Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
Real Estate Taxes	\$17,667,996.00	\$17,750,602.00	\$82,606.00	0.47%
Public Service Tax	\$813,000.00	\$850,000.00	\$37,000.00	4.55%
Personal Property Taxes	\$5,452,535.00	\$5,434,084.00	-\$18,451.00	-0.34%
Machinery and Tools Tax	\$15,000.00	\$30,000.00	\$15,000.00	100.00%
Late Tax Penalty	\$170,000.00	\$170,000.00	\$0.00	0.00%
Late Tax Interest	\$150,000.00	\$150,000.00	\$0.00	0.00%
Local Sales & Use Taxes	\$1,225,540.00	\$1,225,040.00	-\$500.00	-0.04%
Utility Taxes	\$475,000.00	\$475,000.00	\$0.00	0.00%
Business Licenses	\$30,000.00	\$35,000.00	\$5,000.00	16.67%
Utility Franchise Tax	\$98,000.00	\$100,000.00	\$2,000.00	2.04%
Motor Vehicle Licenses	\$710,968.00	\$718,222.00	\$7,254.00	1.02%
Bank Franchise Tax	\$70,000.00	\$80,000.00	\$10,000.00	14.29%
Recordation Taxes	\$225,000.00	\$225,000.00	\$0.00	0.00%
Meals & Lodging Taxes	\$1,530,000.00	\$1,560,000.00	\$30,000.00	1.96%
Dog Licenses	\$12,000.00	\$12,000.00	\$0.00	0.00%
Permit Fees	\$182,750.00	\$206,250.00	\$23,500.00	12.86%
Court Fines & Forfeitures	\$365,600.00	\$221,750.00	-\$143,850.00	-39.35%
Interest on Investments	\$50,000.00	\$80,000.00	\$30,000.00	60.00%
Rental Income & Sale of Property	\$0.00	\$20,000.00	\$20,000.00	100.00%
Court Costs	\$23,500.00	\$23,500.00	\$0.00	0.00%
Commonwealth Attorney Fees	\$800.00	\$800.00	\$0.00	0.00%
Landfill Fees	\$170,000.00	\$180,000.00	\$10,000.00	5.88%
Recreation Fees	\$50,000.00	\$53,000.00	\$3,000.00	6.00%
Sale of Literature	\$200.00	\$350.00	\$150.00	75.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$30,600.00	\$30,800.00	\$200.00	0.65%
Recovered Costs	\$761,837.00	\$663,795.00	-\$98,042.00	-12.87%
<b>Total Local Sources</b>	<b>\$30,295,326.00</b>	<b>\$30,310,193.00</b>	<b>\$14,867.00</b>	<b>0.05%</b>
<b>Total Local Sources Projected FY 16-17</b>	<b>\$30,396,809.00</b>	<b>\$30,310,193.00</b>	<b>-\$86,616.00</b>	<b>-0.28%</b>
Non-Categorical State Aid	\$645,000.00	\$632,000.00	-\$13,000.00	-2.02%
Shared Expenses Comp Board.	\$1,433,254.00	\$1,447,156.00	\$13,902.00	0.97%
Public Assistance	\$815,678.00	\$863,943.00	\$48,265.00	5.92%
Other Categorical Aid	\$1,895,154.00	\$2,911,727.00	\$1,016,573.00	53.64%
<b>Total Commonwealth</b>	<b>\$4,789,086.00</b>	<b>\$5,854,826.00</b>	<b>\$1,065,740.00</b>	<b>22.25%</b>
<b>Total Commonwealth Projected FY 16-17</b>	<b>\$3,200,644.00</b>	<b>\$5,854,826.00</b>	<b>\$2,654,182.00</b>	<b>82.93%</b>
Payment In lieu of Taxes	\$54,000.00	\$54,000.00	\$0.00	0.00%
Categorical Aid Federal	\$529,004.00	\$850,133.00	\$321,129.00	60.70%
<b>Total Federal</b>	<b>\$583,004.00</b>	<b>\$904,133.00</b>	<b>\$321,129.00</b>	<b>55.08%</b>
<b>Total Federal Projected FY 16-17</b>	<b>\$662,815.00</b>	<b>\$904,133.00</b>	<b>\$241,318.00</b>	<b>36.41%</b>
Non-Revenue Receipts (Bond Proceeds)	\$3,750.00	\$3,750.00	\$0.00	0.00%
Transfers From Other Funds	\$175,000.00	\$257,851.00	\$82,851.00	-100.00%
<b>Total Other Financing Sources</b>	<b>\$178,750.00</b>	<b>\$261,601.00</b>	<b>\$82,851.00</b>	<b>46.35%</b>
<b>Total Other Financing Projected FY 16-17</b>	<b>\$188,381.00</b>	<b>\$261,601.00</b>	<b>\$73,220.00</b>	<b>38.87%</b>
<b>Prior Year Balances</b>	<b>\$2,229,312.00</b>	<b>\$1,523,247.00</b>	<b>-\$706,065.00</b>	<b>-31.67%</b>
<b>Year Ending Balance Projected FY 16-17</b>	<b>\$1,466,071.00</b>	<b>\$1,523,247.00</b>	<b>\$57,176.00</b>	<b>3.90%</b>
<b>TOTAL REVENUE</b>	<b>\$38,075,478.00</b>	<b>\$38,854,000.00</b>	<b>\$778,522.00</b>	<b>2.04%</b>
<b>TOTAL REVENUE PROJECTED FY 16-17</b>	<b>\$35,914,720.00</b>	<b>\$38,854,000.00</b>	<b>\$2,939,280.00</b>	<b>8.18%</b>

**Nelson County Department of Social Services**

	Total FY17 Approved	Local FY17 Approved	Total FY17 Projected	Local FY17 Projected	Total FY18 Requested	Local FY18 Requested	+/- Appr/Req
<b>Assistance</b>							
804- Aux. Grant	118,222	23,644	104,464	20,893	104,464	20,893	-13,758
808- TANF-Manual	1,000		1,000	-	1,000	-	0
810- TANF Emerg Assist	500		500	-	500	-	0
811- IV-E	9,258		51,468	-	51,468	-	42,210
812- IV-E Adoption Subsidy	37,056		37,369	-	37,369	-	313
814- Fostering Futures	-		-	-	35,976	-	35,976
817- Sp Needs Adoption Subsidy	5,544		35,976	-	5,544	-	0
<b>Total</b>	<b>171,580</b>	<b>23,644</b>	<b>230,777</b>	<b>20,893</b>	<b>236,321</b>	<b>20,893</b>	<b>64,741</b>
							0
<b>Purchase of Services</b>							
829- Prevention	1,179	183	3,627	562	3,627	562	2,448
833- Adult Services	10,907	3,461	8,800	1,760	8,800	1,760	-2,107
848- TANF UP- Man CK	1,000	-	1,000	-	1,000	-	0
866- Safe & Stable Fam	435	80	-	-	-	-	-435
872- VIEW PS	19,070	2,956	24,414	3,784	24,414	3,784	5,344
890- CDC Quality Initiative	6,600	1,023	6,600	1,023	6,600	1,023	0
895- APS	91	14	221	34	221	34	130
<b>Total</b>	<b>39,282</b>	<b>7,717</b>	<b>44,662</b>	<b>7,164</b>	<b>44,662</b>	<b>7,164</b>	<b>5,380</b>
<b>Administration</b>							
855- Staff and Operations	766,362	124,102	816,085	126,493	816,085	126,493	49,723
858- Staff and Operations Pass Thru	185,798	127,998	180,325	122,621	180,325	122,621	-5,473
<b>Total</b>	<b>952,160</b>	<b>252,100</b>	<b>996,410</b>	<b>249,114</b>	<b>996,410</b>	<b>249,114</b>	<b>44,250</b>
<b>Grand Total</b>	<b>1,163,022</b>	<b>283,461</b>	<b>1,271,849</b>	<b>277,171</b>	<b>1,277,393</b>	<b>277,171</b>	<b>114,371</b>
<b>Local Only</b>							
Board	8,000	8,000	8,000	8,000	8,000	8,000	0
Other	61,023	61,023	61,022	61,022	62,136	61,022	1,113
Legal	10,000	10,000	10,000	10,000	10,000	10,000	0
<b>Total</b>	<b>79,023</b>	<b>79,023</b>	<b>79,022</b>	<b>79,022</b>	<b>80,136</b>	<b>79,022</b>	<b>1,113</b>
<b>Grand Total</b>	<b>1,242,045</b>	<b>362,484</b>	<b>1,350,871</b>	<b>356,193</b>	<b>1,357,529</b>	<b>356,193</b>	<b>115,484</b>
<b>Comprehensive Services Act (CSA)</b>	<b>713,700</b>	<b>249,846</b>	<b>875,573</b>	<b>272,230</b>	<b>713,700</b>	<b>249,846</b>	<b>0</b>
	<b>1,955,745</b>	<b>612,330</b>	<b>2,226,444</b>	<b>628,423</b>	<b>2,071,229</b>	<b>606,039</b>	<b>115,484</b>

**FY18 Estimated Allocation of Non-Local Funds**

Federal	600,802
State	400,535
State (CSA)	463,854
<b>Total</b>	<b>1,465,190</b>

**Note: Budgetary increases are supported with state/federal revenues.**

## DEBT SERVICE FUND

<b>EXPENDITURE SYNOPSIS - Adopted</b>					
Expenditure by Dept.	FY 16-17 Amended Budget	FY 17-18 Adopted Budget	Increase/Decrease	% Change	
<b>County Debt Service</b>					
Trustee Fees	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Principal (Courthouse Ph.2)	\$170,000.00	\$175,000.00	\$5,000.00	2.94%	
Principal (Judicial Center)	\$320,000.00	\$335,000.00	\$15,000.00	4.69%	
Principal (Conv. Centers)	\$325,000.00	\$0.00	-\$325,000.00	-100.00%	
Principal (Radio Project)	\$145,000.00	\$150,000.00	\$5,000.00	3.45%	
Interest (Judicial Center)	\$206,925.00	\$195,641.00	-\$11,284.00	-5.45%	
Interest (Courthouse-Phase 2)	\$155,156.00	\$148,041.00	-\$7,115.00	-4.59%	
Interest (Conv. Centers)	\$7,288.00	\$0.00	-\$7,288.00	-100.00%	
Interest (Radio Project)	\$51,766.00	\$44,881.00	-\$6,885.00	-13.30%	
<b>Total County Debt Service</b>	<b>\$1,383,135.00</b>	<b>\$1,050,563.00</b>	<b>-\$332,572.00</b>	<b>-24.04%</b>	
<b>County Debt for Schools</b>					
Trustee Fees	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Principal VRA (Ref Lit Loan)	\$235,000.00	\$235,000.00	\$0.00	0.00%	
Principal VPSA Bonds	\$780,000.00	\$820,000.00	\$40,000.00	5.13%	
Principal VRS Financing	\$61,792.00	\$65,987.00	\$4,195.00	6.79%	
Principal Lease Rev. 2002 (2012)	\$510,000.00	\$520,000.00	\$10,000.00	1.96%	
Interest VRA (Ref Lit Loan)	\$23,659.00	\$15,616.00	-\$8,043.00	-34.00%	
Interest VPSA Bonds	\$361,085.00	\$318,285.00	-\$42,800.00	-11.85%	
Interest VRS Refinancing	\$8,676.00	\$4,481.00	-\$4,195.00	-48.35%	
Interest Lease Rev. 2002 (2012)	\$215,050.00	\$200,887.00	-\$14,163.00	-6.59%	
<b>Total County Debt for Schools</b>	<b>\$2,198,262.00</b>	<b>\$2,183,256.00</b>	<b>-\$15,006.00</b>	<b>-0.68%</b>	
<b>Total Debt Service</b>	<b>\$3,581,397.00</b>	<b>\$3,233,819.00</b>	<b>-\$347,578.00</b>	<b>-9.71%</b>	
<b>REVENUE SYNOPSIS -Adopted</b>					
Revenues	FY 16-17 Amended Budget	FY 17-18 Adopted Budget	Increase/Decrease	% Change	
Transfers from General Fund	\$3,581,397.00	\$3,233,819.00	-\$347,578.00	-9.71%	
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%	
<b>Total Transfers</b>	<b>\$3,581,397.00</b>	<b>\$3,233,819.00</b>	<b>-\$347,578.00</b>	<b>-9.71%</b>	
<b>Year Ending Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	
<b>Total</b>	<b>\$3,581,397.00</b>	<b>\$3,233,819.00</b>	<b>-\$347,578.00</b>	<b>-9.71%</b>	

# CAPITAL FUND

## EXPENDITURE SYNOPSIS- Adopted

	FY 16-17	FY 17-18		
Expenditure by Dept.	Amended Budget	Adopted Budget	Increase/Decrease	% Change
<b>Capital Projects</b>				
Transfer to Debt Service	\$0.00	\$0.00	\$0.00	0.00%
Transfer to Piney River 3	\$0.00	\$0.00	\$0.00	0.00%
Transfer to CH Proj Fund	\$0.00	\$25,000.00	\$25,000.00	100.00%
Transfer to General Fund	\$0.00	\$168,000.00	\$168,000.00	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)	\$597,730.00	\$404,751.00	-\$192,979.00	-32.29%
Arbitrage Rebate	\$0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>\$898,230.00</b>	<b>\$898,251.00</b>	<b>\$21.00</b>	<b>0.00%</b>

## REVENUE SYNOPSIS - Adopted

	FY 16-17	FY 17-18		
Revenues	Amended Budget	Adopted Budget	Increase/Decrease	% Change
<b>Capital Projects</b>				
Interest on Investments	\$100.00	\$0.00	-\$100.00	-100.00%
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	\$898,130.00	\$898,251.00	\$121.00	0.01%
<b>Total</b>	<b>\$898,230.00</b>	<b>\$898,251.00</b>	<b>\$21.00</b>	<b>0.00%</b>

## PINEY RIVER WATER/SEWER FUND

<b>EXPENDITURE SYNOPSIS - Adopted</b>						
		<b>FY 16-17</b>		<b>FY 17-18</b>		
<b>Expenditure by Dept.</b>		<b>Amended Budget</b>		<b>Adopted Budget</b>	<b>Increase/Decrease</b>	
					<b>% Change</b>	
New Connection Installation		\$30,000.00		\$30,000.00	\$0.00	0.00%
Maintenance and Repairs		\$38,000.00		\$38,000.00	\$0.00	0.00%
Legal Services		\$400.00		\$400.00	\$0.00	0.00%
Electrical Services		\$9,000.00		\$9,000.00	\$0.00	0.00%
Billing/Postal Services		\$5,500.00		\$5,500.00	\$0.00	0.00%
Meter Reading Service		\$0.00		\$0.00	\$0.00	0.00%
Water and Sewer		\$47,000.00		\$47,000.00	\$0.00	0.00%
Telecommunications		\$950.00		\$1,007.00	\$57.00	6.00%
Permit Fees		\$300.00		\$300.00	\$0.00	0.00%
Maintenance Supplies		\$17,500.00		\$17,500.00	\$0.00	0.00%
Refunds		\$250.00		\$250.00	\$0.00	0.00%
Debt Service		\$69,379.00		\$69,379.00	\$0.00	0.00%
<b>Total</b>		<b>\$218,279.00</b>		<b>\$218,336.00</b>	<b>\$57.00</b>	<b>0.03%</b>
<b>REVENUE SYNOPSIS - Adopted</b>						
		<b>FY 16-17</b>		<b>FY 17-18</b>		
<b>Revenues</b>		<b>Amended Budget</b>		<b>Adopted Budget</b>	<b>Increase/Decrease</b>	
					<b>% Change</b>	
<b>Piney River Water/Sewer</b>						
Fees for Water/Sewer		\$120,000.00		\$127,000.00	\$7,000.00	5.83%
Connection/Installation Fees		\$42,000.00		\$42,000.00	\$0.00	0.00%
Transfer from General Fund		\$40,000.00		\$40,000.00	\$0.00	0.00%
Year Ending Balance		\$16,279.00		\$9,336.00	-\$6,943.00	-42.65%
<b>Total</b>		<b>\$218,279.00</b>		<b>\$218,336.00</b>	<b>\$57.00</b>	<b>0.03%</b>

## COURTHOUSE PROJECT FUND

### EXPENDITURE SYNOPSIS - Adopted

Expenditure by Dept.	FY 16-17	FY 17-18	Increase/Decrease	% Change
	Amended Budget	Adopted Budget		
<b>Courthouse Project</b>				
Architectural (existing Courthouse renovation)	\$86,646.00	\$7,250.00	-\$79,396.00	-91.63%
Testing Services	\$22,760.00	\$0.00	-\$22,760.00	100.00%
Construction	\$2,235,497.00	\$316,649.00	-\$1,918,848.00	-85.84%
Alarms & Access Control	\$169,215.00	\$0.00	-\$169,215.00	-100.00%
Furnishings (Signs/Display)	\$3,150.00	\$0.00	-\$3,150.00	-100.00%
IT/E911 Equipment & Installation	\$39,580.00	\$0.00	-\$39,580.00	-100.00%
Circuit Court Video Equipment	\$75,309.00	\$82,371.00	\$7,062.00	9.38%
Contingency	\$159,935.00	\$0.00	-\$159,935.00	-100.00%
<b>Total</b>	<b>\$2,792,092.00</b>	<b>\$406,270.00</b>	<b>-\$2,385,822.00</b>	<b>-85.45%</b>

### REVENUE SYNOPSIS - Adopted

Revenues	FY 16-17	FY 17-18	Increase/Decrease	% Change
	Amended Budget	Adopted Budget		
<b>Courthouse Project</b>				
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Capital Fund Transfer	\$0.00	\$25,000.00	\$25,000.00	100.00%
General Fund Transfer	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$2,792,092.00	\$381,270.00	-\$2,410,822.00	-86.34%
<b>Total</b>	<b>\$2,792,092.00</b>	<b>\$406,270.00</b>	<b>-\$2,385,822.00</b>	<b>-85.45%</b>