

**FY19 GENERAL FUND EXPENDITURE SYNOPSIS - Adopted**

<b>Expenditure by Dept.</b>	<b>FY 17-18 Amended Budget</b>	<b>FY 18-19 Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
Board of Supervisors	\$125,491.00	\$128,769.00	\$3,278.00	2.61%
County Administrator	\$334,175.00	\$337,208.00	\$3,033.00	0.91%
County Attorney	\$90,000.00	\$90,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$255,385.00	\$245,199.00	-\$10,186.00	-3.99%
Reassessment	\$175,800.00	\$0.00	-\$175,800.00	-100.00%
Board of Equalization	\$6,480.00	\$0.00	-\$6,480.00	-100.00%
Treasurer	\$327,051.00	\$328,637.00	\$1,586.00	0.48%
Finance & Accounting	\$325,982.00	\$331,295.00	\$5,313.00	1.63%
Technology	\$343,470.00	\$241,461.00	-\$102,009.00	-29.70%
Land Use Panel	\$6,121.00	\$6,121.00	\$0.00	0.00%
Board of Elections	\$50,663.00	\$38,473.00	-\$12,190.00	-24.06%
Registrar	\$99,676.00	\$95,535.00	-\$4,141.00	-4.15%
Circuit Court	\$30,292.00	\$30,892.00	\$600.00	1.98%
General District Court	\$6,330.00	\$5,080.00	-\$1,250.00	-19.75%
Nelson VJCCA	\$44,592.00	\$25,566.00	-\$19,026.00	-42.67%
J & D District Court	\$6,740.00	\$4,348.00	-\$2,392.00	-35.49%
Clerk of Circuit Court	\$325,825.00	\$310,852.00	-\$14,973.00	-4.60%
Magistrate	\$325.00	\$376.00	\$51.00	15.69%
Commonwealth Attorney	\$431,519.07	\$404,384.00	-\$27,135.07	-6.29%
Sheriff	\$1,748,977.39	\$1,647,597.00	-\$101,380.39	-5.80%
Emergency Services	\$458,231.00	\$470,225.00	\$11,994.00	2.62%
Emergency Services Council	\$633,085.00	\$607,760.00	-\$25,325.00	-4.00%
E-911 Program	\$474,215.00	\$433,593.00	-\$40,622.00	-8.57%
Forest Fire Service	\$20,821.00	\$20,821.00	\$0.00	0.00%
Paid EMS	\$800,175.00	\$841,575.00	\$41,400.00	5.17%
Regional Jail	\$668,783.00	\$672,872.00	\$4,089.00	0.61%
Building Inspector	\$290,859.00	\$290,031.00	-\$828.00	-0.28%
Animal Control	\$242,571.00	\$239,744.00	-\$2,827.00	-1.17%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,068,659.00	\$1,041,527.00	-\$27,132.00	-2.54%
Buildings and Grounds	\$720,524.00	\$717,294.00	-\$3,230.00	-0.45%
Motor Pool	\$348,306.00	\$269,760.00	-\$78,546.00	-22.55%
Local Health Department	\$248,979.00	\$248,979.00	\$0.00	0.00%
Mental Health	\$100,586.00	\$100,586.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$1,338,428.00	\$1,662,787.00	\$324,359.00	24.23%
Community College	\$14,817.00	\$14,918.00	\$101.00	0.68%
Parks and Recreation	\$215,815.26	\$209,115.00	-\$6,700.26	-3.10%
Planning	\$177,288.00	\$195,419.00	\$18,131.00	10.23%
Community Development	\$294,935.00	\$290,550.00	-\$4,385.00	-1.49%
Soil & Water Conserv. Board	\$33,075.00	\$33,075.00	\$0.00	0.00%
Litter Control	\$6,516.00	\$6,354.00	-\$162.00	-2.49%
VPI & SU Extension Service	\$58,585.00	\$58,473.00	-\$112.00	-0.19%
Non-Departmental	\$3,945,376.00	\$4,142,520.00	\$197,144.00	5.00%
Capital Outlay	\$1,441,965.00	\$1,400,788.00	-\$41,177.00	-2.86%
General Fund Refunds	\$30,000.00	\$30,000.00	\$0.00	0.00%
Transfers	\$21,166,673.00	\$20,076,714.00	-\$1,089,959.00	-5.15%
Contingency from recurring revenue	\$430,994.00	\$726,316.00	\$295,322.00	68.52%
Reserve for School Resource Officers		\$207,132.00	\$207,132.00	100.00%
Contingency from non-recurring revenue	\$311.00	\$1,337,020.00	\$1,336,709.00	429809.97%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$39,965,626.72</b>	<b>\$40,617,901.00</b>	<b>\$652,274.28</b>	<b>1.63%</b>
<b>TOTAL EXPENDITURE PROJECTED</b>	<b>\$36,205,941.00</b>	<b>\$40,617,901.00</b>	<b>\$4,411,960.00</b>	<b>12.19%</b>

**FY19 GENERAL FUND REVENUE SYNOPSIS - Adopted**

<b>Revenues</b>	<b>FY 17-18 Amended Budget</b>	<b>FY 18-19 Adopted Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
Real Estate Taxes	\$17,750,602.00	\$17,336,509.00	-\$414,093.00	-2.33%
Public Service Tax	\$850,000.00	\$850,000.00	\$0.00	0.00%
Personal Property Taxes	\$5,434,084.00	\$5,729,022.00	\$294,938.00	5.43%
Machinery and Tools Tax	\$30,000.00	\$50,000.00	\$20,000.00	66.67%
Late Tax Penalty	\$170,000.00	\$180,000.00	\$10,000.00	5.88%
Late Tax Interest	\$150,000.00	\$155,000.00	\$5,000.00	3.33%
Local Sales & Use Taxes	\$1,225,040.00	\$1,247,846.00	\$22,806.00	1.86%
Utility Taxes	\$475,000.00	\$475,000.00	\$0.00	0.00%
Business Licenses	\$35,000.00	\$35,000.00	\$0.00	0.00%
Utility Franchise Tax	\$100,000.00	\$100,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$718,222.00	\$720,460.00	\$2,238.00	0.31%
Bank Franchise Tax	\$80,000.00	\$73,000.00	-\$7,000.00	-8.75%
Recordation Taxes	\$225,000.00	\$230,000.00	\$5,000.00	2.22%
Meals & Lodging Taxes	\$1,560,000.00	\$1,640,000.00	\$80,000.00	5.13%
Dog Licenses	\$12,000.00	\$12,000.00	\$0.00	0.00%
Permit Fees	\$206,250.00	\$200,350.00	-\$5,900.00	-2.86%
Court Fines & Forfeitures	\$221,750.00	\$221,750.00	\$0.00	0.00%
Interest on Investments	\$80,000.00	\$190,000.00	\$110,000.00	137.50%
Rental Income & Sale of Property	\$20,000.00	\$20,000.00	\$0.00	0.00%
Court Costs	\$23,500.00	\$24,000.00	\$500.00	2.13%
Commonwealth Attorney Fees	\$800.00	\$1,000.00	\$200.00	25.00%
Landfill Fees	\$180,000.00	\$180,000.00	\$0.00	0.00%
Recreation Fees	\$53,000.00	\$43,200.00	-\$9,800.00	-18.49%
Sale of Literature	\$350.00	\$350.00	\$0.00	0.00%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$30,800.00	\$30,750.00	-\$50.00	-0.16%
Recovered Costs	\$663,795.00	\$607,122.00	-\$56,673.00	-8.54%
<b>Total Local Sources Budget</b>	<b>\$30,310,193.00</b>	<b>\$30,367,359.00</b>	<b>\$57,166.00</b>	<b>0.19%</b>
<b>Total Local Sources Projected</b>	<b>\$30,396,809.00</b>	<b>\$30,367,359.00</b>	<b>-\$29,450.00</b>	<b>-0.10%</b>
Non-Categorical State Aid	\$632,000.00	\$635,399.00	\$3,399.00	0.54%
Shared Expenses Comp Board.	\$1,447,156.00	\$1,458,829.00	\$11,673.00	0.81%
Public Assistance & CSA	\$1,366,472.00	\$1,595,178.00	\$228,706.00	16.74%
Other Categorical Aid	\$2,934,988.42	\$2,822,986.00	-\$112,002.42	-3.82%
<b>Total Commonwealth Budget</b>	<b>\$6,380,616.42</b>	<b>\$6,512,392.00</b>	<b>\$131,775.58</b>	<b>2.07%</b>
<b>Total Commonwealth Projected</b>	<b>\$3,200,644.00</b>	<b>\$6,512,392.00</b>	<b>\$3,311,748.00</b>	<b>103.47%</b>
Payment In lieu of Taxes	\$54,000.00	\$62,150.00	\$8,150.00	15.09%
Categorical Aid Federal	\$862,777.00	\$923,582.00	\$60,805.00	7.05%
<b>Total Federal Budget</b>	<b>\$916,777.00</b>	<b>\$985,732.00</b>	<b>\$68,955.00</b>	<b>7.52%</b>
<b>Total Federal Projected</b>	<b>\$662,815.00</b>	<b>\$985,732.00</b>	<b>\$322,917.00</b>	<b>48.72%</b>
Non-Revenue Receipts (Insurance recovery)	\$3,750.00	\$0.00	-\$3,750.00	-100.00%
Transfers From Other Funds	\$257,851.00	\$0.00	-\$257,851.00	-100.00%
<b>Total Other Financing Sources Budget</b>	<b>\$261,601.00</b>	<b>\$0.00</b>	<b>-\$261,601.00</b>	<b>-100.00%</b>
<b>Total Other Financing Projected</b>	<b>\$188,381.00</b>	<b>\$0.00</b>	<b>-\$188,381.00</b>	<b>-100.00%</b>
<b>Prior Year Balances Budget</b>	<b>\$2,096,439.30</b>	<b>\$2,752,418.00</b>	<b>\$655,978.70</b>	<b>31.29%</b>
<b>Year Ending Balance Projected</b>	<b>\$1,466,071.00</b>	<b>\$2,752,418.00</b>	<b>\$1,286,347.00</b>	<b>87.74%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$39,965,626.72</b>	<b>\$40,617,901.00</b>	<b>\$652,274.28</b>	<b>1.63%</b>
<b>TOTAL REVENUE PROJECTED</b>	<b>\$38,738,812.00</b>	<b>\$40,617,901.00</b>	<b>\$1,879,089.00</b>	<b>4.85%</b>

**Nelson County Department of Social Services**

	Total FY18	Local FY18	Total FY19	Local FY19
<b>Assistance</b>				
804- Aux. Grant	104,464	20,893	87,500	17,500
808- TANF-Manual	1,000	-	1,000	-
810- TANF Emerg Assist	500	-	500	-
811- IV-E	51,468	-	121,961	-
812- IV-E Adoption Subsidy	37,369	-	76,317	-
814- Fostering Futures	35,976	-	32,704	-
817- Sp Needs Adoption Subsidy	5,544	-	12,276	-
<b>Total</b>	<b>236,321</b>	<b>20,893</b>	<b>332,258</b>	<b>17,500</b>
<b>Purchase of Services</b>				
829- Prevention	3,627	562	1,860	288
830- Substance Abuse			2,217	344
833- Adult Services	8,800	1,760	10,552	3,752
848- TANF UP- Man CK	1,000	-	1,000	-
866- Safe & Stable Fam	-	-	584	91
872- VIEW PS	24,414	3,784	26,855	4,163
890- CDC Quality Initiative	6,600	1,023	-	-
895- APS	221	34	221	34
<b>Total</b>	<b>44,662</b>	<b>7,164</b>	<b>43,289</b>	<b>8,671</b>
<b>Administration</b>				
855- Staff and Operations	816,085	126,493	857,222	132,869
858- Staff and Operations Pass Thru	180,325	122,621	180,325	119,015
<b>Total</b>	<b>996,410</b>	<b>249,114</b>	<b>1,037,547</b>	<b>251,884</b>
<b>Total</b>	<b>1,277,393</b>	<b>277,171</b>	<b>1,413,094</b>	<b>278,055</b>
<b>Local Only</b>				
Board	8,000	8,000	8,000	8,000
Other	62,136	61,022	61,022	61,022
Legal	10,000	10,000	10,000	10,000
<b>Total</b>	<b>80,136</b>	<b>79,022</b>	<b>79,022</b>	<b>79,022</b>
<b>Total DSS</b>	<b>1,357,529</b>	<b>356,193</b>	<b>1,492,116</b>	<b>357,077</b>
<b>Children's Services Act (DSS)</b>	<b>\$102,438</b>		<b>\$0</b>	
<b>Total Budget</b>	<b>\$1,459,967</b>	<b>\$356,193</b>	<b>\$1,492,116</b>	<b>\$357,077</b>
<b>Total Budget Change</b>	<b>(32,149)</b>			

## DEBT SERVICE FUND

<b>EXPENDITURE SYNOPSIS - Adopted</b>					
Expenditure by Dept.	FY 17-18 Amended Budget	FY 18-19 Adopted Budget	Increase/Decrease	% Change	
<b>County Debt Service</b>					
Trustee Fees	\$2,000.00	\$1,097.00	-\$903.00	-45.15%	
Principal (Courthouse Ph.2)	\$175,000.00	\$185,000.00	\$10,000.00	5.71%	
Principal (Judicial Center)	\$335,000.00	\$350,000.00	\$15,000.00	4.48%	
Principal (Radio Project)	\$150,000.00	\$160,000.00	\$10,000.00	6.67%	
Interest (Judicial Center)	\$195,641.00	\$180,188.00	-\$15,453.00	-7.90%	
Interest (Courthouse-Phase 2)	\$148,041.00	\$138,816.00	-\$9,225.00	-6.23%	
Interest (Radio Project)	\$44,881.00	\$37,687.00	-\$7,194.00	-16.03%	
<b>Total County Debt Service</b>	<b>\$1,050,563.00</b>	<b>\$1,052,788.00</b>	<b>\$3,128.00</b>	<b>0.21%</b>	
<b>County Debt for Schools</b>					
Trustee Fees	\$3,000.00	\$1,097.00	-\$1,903.00	-63.43%	
Principal VRA (Ref Lit Loan)	\$235,000.00	\$235,000.00	\$0.00	0.00%	
Principal VPSA Bonds	\$820,000.00	\$865,000.00	\$45,000.00	5.49%	
Principal VRS Financing	\$65,987.00	\$0.00	-\$65,987.00	-100.00%	
Principal Lease Rev. 2002 (2012)	\$520,000.00	\$535,000.00	\$15,000.00	2.88%	
Interest VRA (Ref Lit Loan)	\$15,616.00	\$4,972.00	-\$10,644.00	-68.16%	
Interest VPSA Bonds	\$318,285.00	\$274,293.00	-\$43,992.00	-13.82%	
Interest VRS Refinancing	\$4,481.00	\$0.00	-\$4,481.00	-100.00%	
Interest Lease Rev. 2002 (2012)	\$200,887.00	\$186,381.00	-\$14,506.00	-7.22%	
<b>Total County Debt for Schools</b>	<b>\$2,183,256.00</b>	<b>\$2,101,743.00</b>	<b>-\$81,513.00</b>	<b>-3.73%</b>	
<b>Total Debt Service</b>	<b>\$3,233,819.00</b>	<b>\$3,154,531.00</b>	<b>-\$79,288.00</b>	<b>-2.45%</b>	
<b>REVENUE SYNOPSIS -Adopted</b>					
Revenues	FY 17-18 Amended Budget	FY 18-19 Adopted Budget	Increase/Decrease	% Change	
Transfers from General Fund	\$3,233,819.00	\$3,154,531.00	-\$79,288.00	-2.45%	
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%	
<b>Total Transfers</b>	<b>\$3,233,819.00</b>	<b>\$3,154,531.00</b>	<b>-\$79,288.00</b>	<b>-2.45%</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>\$3,233,819.00</b>	<b>\$3,154,531.00</b>	<b>-\$79,288.00</b>	<b>-2.45%</b>	

## CAPITAL FUND

### EXPENDITURE SYNOPSIS- Adopted

Expenditure by Dept.	FY 17-18	FY 18-19	Increase/Decrease	% Change
	Amended Budget	Adopted Budget		
<b>Capital Projects</b>				
Transfer to Debt Service	\$0.00		\$0.00	0.00%
Transfer to Piney River 3	\$0.00		\$0.00	0.00%
Transfer to CH Proj Fund	\$25,000.00		-\$25,000.00	100.00%
Transfer to General Fund	\$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%
Capital Reserve (Unallocated)	\$404,751.00	\$404,751.00	\$0.00	0.00%
Arbitrage Rebate	\$0.00		\$0.00	0.00%
<b>Total</b>	<b>\$898,251.00</b>	<b>\$705,251.00</b>	<b>-\$193,000.00</b>	<b>-21.49%</b>

### REVENUE SYNOPSIS - Adopted

Revenues	FY 17-18	FY 18-19	Increase/Decrease	% Change
	Amended Budget	Adopted Budget		
<b>Capital Projects</b>				
Interest on Investments	\$0.00	\$0.00	\$0.00	0.00%
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	\$898,251.00	\$705,251.00	-\$193,000.00	-21.49%
<b>Total</b>	<b>\$898,251.00</b>	<b>\$705,251.00</b>	<b>-\$193,000.00</b>	<b>-21.49%</b>

## PINEY RIVER WATER/SEWER FUND

### EXPENDITURE SYNOPSIS - Adopted

Expenditure by Dept.	FY 17-18 Amended Budget	FY 18-19 Adopted Budget	Increase/Decrease	% Change
Engineering Services	\$10,000.00	0	-\$10,000.00	-100.00%
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	\$0.00	-\$400.00	-100.00%
Electrical Services	\$9,000.00	\$10,500.00	\$1,500.00	16.67%
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	\$46,000.00	-\$1,000.00	-2.13%
Telecommunications	\$1,007.00	\$1,050.00	\$43.00	4.27%
Permit Fees	\$300.00	\$300.00	\$0.00	0.00%
Maintenance Supplies	\$17,500.00	\$18,500.00	\$1,000.00	5.71%
Refunds	\$250.00	\$250.00	\$0.00	0.00%
Capital Improvements		\$40,000.00	\$40,000.00	100.00%
Debt Service	\$69,379.00	\$413,252.00	\$343,873.00	495.64%
<b>Total</b>	<b>\$228,336.00</b>	<b>\$603,352.00</b>	<b>\$375,016.00</b>	<b>164.24%</b>

### REVENUE SYNOPSIS -Adopted

Revenues	FY 17-18 Amended Budget	FY 18-19 Adopted Budget	Increase/Decrease	% Change
<b>Piney River Water/Sewer</b>				
Fees for Water/Sewer	\$127,000.00	\$127,000.00	\$0.00	0.00%
Connection/Installation Fees	\$42,000.00	\$42,000.00	\$0.00	0.00%
Transfer from General Fund (Op)	\$40,000.00	\$40,000.00	\$0.00	0.00%
Transfer from General Fund (Cap)		\$40,000.00	\$40,000.00	100.00%
Transfer from Genral Fund (Debt)		\$350,180.00	\$350,180.00	100.00%
Year Ending Balance	\$19,336.00	\$4,172.00	-\$15,164.00	-78.42%
<b>Total</b>	<b>\$228,336.00</b>	<b>\$603,352.00</b>	<b>\$375,016.00</b>	<b>164.24%</b>