

COUNTY OF NELSON

JOINT MEETING OF BOARD OF SUPERVISORS AND PLANNING COMMISSION

MARCH 19, 2021 AT 1:00 P.M.

GENERAL DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON

(The meeting is a continued session from 3-9 and a called special meeting.)

AGENDA

- I. CALL TO ORDER (Chairman Reed and Chairman Stapleton)**
- II. WELCOME AND INTRODUCTIONS (Chairman Reed)**
- III. WORK SESSION – LICENSING OF ABC BUSINESSES (PRESENTERS)**
 - A. John Craft, VA ABC Senior Compliance Officer
 - B. Pam Miles, Program Supervisor VDACS Food Safety Program
 - C. Marybeth Williams, Williams Compliance
 - D. Kyle Shreve, Executive Director, VA Agribusiness Council
- IV. QUESTIONS AND ANSWERS**

(Planning Commission to adjourn after Questions and Answers)
- V. OTHER BUSINESS**
 - A. FY22 Health Insurance Renewal and Establishment of Rates **(R2021-15)**
 - B. NCSA Moral Obligation and Support Agreement (Draft)
 - C. 2021 Bond Refunding (Informational)*
 - D. Fiscal Year 2021-2022 Budget (Introduction and Work Schedule)
 - E. Other Business (As May Be Presented)
- VI. ADJOURN**

*Meeting Continuation to 3-25-2021 Requested

Nelson County ABC Workshop Attendees

Board of Supervisors:

Ernie Reed, Chairperson, Central District and Board Planning District Representative

Jesse Rutherford, Vice-Chairperson, East District

Tommy Harvey, North District

David Parr, West District

Robert Barton, South District

Planning Commission:

Mark Stapleton, Central District

Mary Kathryn Allen, South District

Michael Harman, West District

Philippa Proulx, North District

Charles Amante, East District

Steve Carter, County Administrator

Phillip Payne, County Attorney

Jeff Kessler, Area Land Use Engineer, VDOT – Lynchburg District

Tom Eick, Blue Ridge Health District

Dylan Bishop, Director of Planning and Zoning

Emily Hjulstrom, Planner

Chuck Miller, Building Official

Maureen Kelley, Director of Economic Development and Tourism

Nelson County ABC Workshop Presenters

John Craft, Virginia ABC, Senior Compliance Officer

Virginia ABC's Compliance Unit works with manufacturers, wholesalers, importers and out-of-state shippers in the alcoholic beverage industry. The unit is responsible for granting licenses and enforcing industry regulations, interprets applicable alcohol laws and regulations, offers training on industry matters and provides expert guidance on tied-house issues.

Senior special agents (SSA) in the Compliance Unit offer leadership and guidance, and serve as a reliable resource for the alcoholic beverage industry.

Pamela Miles, Program Supervisor VDACS Food Safety Program

Pam Miles is currently the Program Supervisor for the Virginia Department of Agriculture and Consumer Services' Food Safety Program. In her current position, she directs a statewide Food Safety Program; providing supervision, direction and support to all Program staff including Food Safety Specialists who are responsible for the inspection and ongoing monitoring of all food manufacturers, food retailers and warehouses in the Commonwealth. She has worked for the VDACS Food Safety Program for thirty-two years. She was employed initially as a Food Safety Specialist, then as a Regional Manager and now functions in her current role as the Program Supervisor. Before her work with the state she worked in the food industry for six years in quality control for Kraft Foods and for a Dairy fluid milk plant. She graduated with a Bachelor of Science in Food Science from Purdue University. She previously served as the President for the Association of Food and Drug Officials and currently serves on the Board of Directors.

Mary Beth Williams, Williams Compliance

Widely recognized as one of the foremost authorities on beverage compliance, founder Mary Beth Williams designed Williams Compliance to be a nimble, knowledge-based company. After years in the public sector and private practice as an attorney, Williams is well-versed in the regulatory challenges that can befuddle the best businessperson. In her role as Associate General Counsel in the Virginia State Corporation Commission, she prosecuted securities fraud cases and drafted legislation and rules for the regulation of securities trademarks, and franchises. This experience, combined with her background as a Deputy District Attorney in Colorado, provides her with great perspective and understanding regarding enforcement issues and the position of the enforcement agencies.

Based on her background and experience, Williams knew West Coast wineries had been using compliance companies for years to bring in an expertise in the area at a significantly lower cost. She believed East Coast producers should have the same opportunity. Taking the calculated risk that all entrepreneurs face, she left her prestigious position as one of the state's legal eagles and founded Williams Compliance. Today Williams Compliance serves dozens of clients in the eastern United States.

With her relaxed style and her clear understanding of the ever changing regulatory environment, Williams is regularly invited to share her knowledge in speeches and seminars for state associations and other groups. Williams is well known for her hands-on approach to the beverage industry. She has

bottled wine with clients, poured at consumer tasting events as well as assisted in harvest. In each case, such experience helps her develop real world solutions for her clients' needs.

Williams and her husband Jeff live in a 1924 farmhouse in Hanover County, Virginia, with their 5 rescue dogs who are the namesakes for their own small vineyard, Five Dogs Vineyard, planted to Petit Manseng, Viognier, and Petit Verdot.

Kyle Shreve, Executive Director of the Virginia Agribusiness Council

The Virginia Agribusiness Council is a non-profit member organization committed to representing the agriculture and forest industries in the Commonwealth with a unified voice through effective government relations efforts.

Kyle Shreve currently serves as the Executive Director for the Virginia Agribusiness Council, where he represents the Council's diverse membership of businesses in both the agriculture and forestry industries. He holds a decade of trade association experience including representing the International Dairy Foods Association, Virginia Retail Merchants Association and the Virginia Association of Health Plans.

Kyle is originally from Pennsylvania and received a Bachelor of Arts degree in Political Science and History from Pennsylvania State University. He moved to Northern Virginia in 2008 to begin his six-year tenure at the International Dairy Foods Association, focusing on legislative affairs at the federal level. Soon after receiving his Master of Professional Studies in Political Management from the George Washington University, Kyle moved to Richmond to work with the Virginia Retail Merchants Association as the Director of Government Affairs. He served in the role of Director of Policy at the Virginia Association of Health Plans prior to transitioning to the Virginia Agribusiness Council in May of 2018. Kyle lives in Midlothian with his wife Christie and their sons, Bennett and Connor.

**SECTIONS OF THE ABC ACT – TITLE 4.1 OF THE CODE OF VIRGINIA PERTAINING
TO; FARM WINERY, WINERY, BREWERY, LIMITED BREWERY, DISTILLERY,
LIMITED DISTILLERY and FRUIT DISTILLER**

§ 4.1-100. (Effective July 1, 2021) Definitions.

"Farm winery" means (i) an establishment (a) located on a farm in the Commonwealth on land zoned agricultural with a producing vineyard, orchard, or similar growing area and with facilities for fermenting and bottling wine on the premises where the owner or lessee manufactures wine that contains not more than 21 percent alcohol by volume or (b) located in the Commonwealth on land zoned agricultural with a producing vineyard, orchard, or similar growing area or agreements for purchasing grapes or other fruits from agricultural growers within the Commonwealth, and with facilities for fermenting and bottling wine on the premises where the owner or lessee manufactures wine that contains not more than 21 percent alcohol by volume or (ii) an accredited public or private institution of higher education, provided that (a) no wine manufactured by the institution shall be sold, (b) the wine manufactured by the institution shall be used solely for research and educational purposes, (c) the wine manufactured by the institution shall be stored on the premises of such farm winery that shall be separate and apart from all other facilities of the institution, and (d) such farm winery is operated in strict conformance with the requirements of this clause (ii) and Board regulations. As used in this definition, the terms "owner" and "lessee" shall include a cooperative formed by an association of individuals for the purpose of manufacturing wine. In the event that such cooperative is licensed as a farm winery, the term "farm" as used in this definition includes all of the land owned or leased by the individual members of the cooperative as long as such land is located in the Commonwealth. For purposes of this definition, "land zoned agricultural" means (1) land zoned as an agricultural district or classification or (2) land otherwise permitted by a locality for farm winery use. For purposes of this definition, "land zoned agricultural" does not include land zoned "residential conservation." Except for the limitation on land zoned "residential conservation," nothing in the definition of "land zoned agricultural" shall otherwise limit or affect local zoning authority.

"Contract winemaking facility" means the premises of a licensed winery or farm winery that obtains grapes, fruits, and other agricultural products from a person holding a farm winery license and crushes, processes, ferments, bottles, or provides any combination of such services pursuant to an agreement with the farm winery licensee. For all purposes of this title, wine produced by a contract winemaking facility for a farm winery shall be considered to be wine owned and produced by the farm winery that supplied the grapes, fruits, or other agricultural products used in the production of the wine. The contract winemaking facility

shall have no right to sell the wine so produced, unless the terms of payment have not been fulfilled in accordance with the contract. The contract winemaking facility may charge the farm winery for its services.

§ 4.1-206.1. (Effective July 1, 2021) Manufacturer licenses.

1. Distiller's licenses, which shall authorize the licensee to manufacture alcoholic beverages other than wine and beer, and to sell and deliver or ship the same, in accordance with Board regulations, in closed containers, to the Board and to persons outside the Commonwealth for resale outside the Commonwealth. When the Board has established a government store on the distiller's licensed premises pursuant to subsection D of § [4.1-119](#), such license shall also authorize the licensee to make a charge to consumers to participate in an organized tasting event conducted in accordance with subsection G of § [4.1-119](#) and Board regulations.
2. Limited distiller's licenses, to distilleries that (i) are located on a farm in the Commonwealth on land zoned agricultural and owned or leased by such distillery or its owner and (ii) use agricultural products that are grown on the farm in the manufacture of their alcoholic beverages. Limited distiller's licensees shall be treated as distillers for all purposes of this title except as otherwise provided in this subdivision. For purposes of this subdivision, "land zoned agricultural" means (a) land zoned as an agricultural district or classification or (b) land otherwise permitted by a locality for limited distillery use. For purposes of this subdivision, "land zoned agricultural" does not include land zoned "residential conservation." Except for the limitation on land zoned "residential conservation," nothing in this definition shall otherwise limit or affect local zoning authority
3. Brewery licenses, which shall authorize the licensee to manufacture beer and to sell and deliver or ship the beer so manufactured, in accordance with Board regulations, in closed containers to (i) persons licensed to sell the beer at wholesale and (ii) persons outside the Commonwealth for resale outside the Commonwealth. Such license shall also authorize the licensee to sell at retail at premises described in the brewery license (a) the brands of beer that the brewery owns for on-premises consumption, provided that not less than 20 percent of the volume of beer sold for on-premises consumption in any calendar year is manufactured on the licensed premises, and (b) beer in closed containers, which shall include growlers and other reusable containers, for off-premises consumption.

4. Limited brewery licenses, to breweries that manufacture no more than 15,000 barrels of beer per calendar year, provided that (i) the brewery is located on a farm in the Commonwealth on land zoned agricultural and owned or leased by such brewery or its owner and (ii) agricultural products, including barley, other grains, hops, or fruit, used by such brewery in the manufacture of its beer are grown on the farm. The licensed premises shall be limited to the portion of the farm on which agricultural products, including barley, other grains, hops, or fruit, used by such brewery in the manufacture of its beer are grown and that is contiguous to the premises of such brewery where the beer is manufactured, exclusive of any residence and the curtilage thereof. However, the Board may, with notice to the local governing body in accordance with the provisions of § [4.1-230](#), also approve other portions of the farm to be included as part of the licensed premises. For purposes of this subdivision, "land zoned agricultural" means (a) land zoned as an agricultural district or classification or (b) land otherwise permitted by a locality for limited brewery use. For purposes of this subdivision, "land zoned agricultural" does not include land zoned "residential conservation." Except for the limitation on land zoned "residential conservation," nothing in this definition shall otherwise limit or affect local zoning authority.

Limited brewery licensees shall be treated as breweries for all purposes of this title except as otherwise provided in this subdivision.

5. Winery licenses, which shall authorize the licensee to manufacture wine and to sell and deliver or ship the wine, in accordance with Board regulations, in closed containers, to persons licensed to sell the wine so manufactured at wholesale for the purpose of resale, and to persons outside the Commonwealth for resale outside the Commonwealth. In addition, such license shall authorize the licensee to (i) operate distilling equipment on the premises of the licensee in the manufacture of spirits from fruit or fruit juices only, which shall be used only for the fortification of wine produced by the licensee; (ii) operate a contract winemaking facility on the premises of the licensee in accordance with Board regulations; (iii) store wine in bonded warehouses on or off the licensed premises upon permit issued by the Board; and (iv) sell wine at retail at the place of business designated in the winery license for on-premises consumption or in closed containers for off-premises consumption, provided that any brand of wine not owned by the winery licensee is purchased from a wholesale wine licensee and any wine sold for on-premises consumption is manufactured on the licensed premises.

6. Farm winery licenses, which shall authorize the licensee to manufacture wine containing 21 percent or less of alcohol by volume and to sell, deliver, or ship the wine, in accordance with Board regulations, in closed containers, to (i) the Board, (ii) persons licensed to sell the wine so manufactured at wholesale for the purpose of resale, or (iii) persons outside the Commonwealth. In addition, the licensee may (a) acquire and receive deliveries and shipments of wine and sell and deliver or ship this wine, in accordance with Board

regulations, to the Board, persons licensed to sell wine at wholesale for the purpose of resale, or persons outside the Commonwealth; (b) operate a contract winemaking facility on the premises of the licensee in accordance with Board regulations; and (c) store wine in bonded warehouses located on or off the licensed premises upon permits issued by the Board. For the purposes of this title, a farm winery license shall be designated either as a Class A or Class B farm winery license in accordance with the limitations set forth in § [4.1-219](#). A farm winery may enter into an agreement in accordance with Board regulations with a winery or farm winery licensee operating a contract winemaking facility.

Such licenses shall also authorize the licensee to sell wine at retail at the places of business designated in the licenses, which may include no more than five additional retail establishments of the licensee. Wine may be sold at these business places for on-premises consumption and in closed containers for off-premises consumption, provided that any brand of wine not owned by the farm winery licensee is purchased from a wholesale wine licensee. In addition, wine may be pre-mixed by the licensee to be served and sold for on-premises consumption at these business places. ****Effective 07/01/2021 this section will be amended to allow farm winery licensees to sell premixed wines for both on and off premise consumption***

§ 4.1-219. Limitation on Class A and Class B farm wineries.

A. For Class A farm winery licensees, at least 51 percent of the fruits or agricultural products used by the owner or lessee to manufacture the wine shall be grown or produced on such farm and no more than 25 percent of the fruits, fruit juices or other agricultural products shall be grown or produced outside the Commonwealth.

B. For Class B farm winery licensees, 75 percent of the fruits or agricultural products used by the owner or lessee to manufacture the wine shall be grown or produced in the Commonwealth and no more than 25 percent of the fruits, fruit juices or other agricultural products shall be grown or produced outside the Commonwealth. No Class B farm winery license shall be issued to any person who has not operated under an existing Virginia farm winery license for at least seven years.

C. Farm winery licensees may trade fruits or agricultural products grown or produced on such farms with other farm winery licensees. For the purposes of this section, fruit or agricultural products traded or exchanged between farm winery licensees shall be considered grown or produced on the receiving farm for the purposes of meeting the fruit sourcing requirement in subsections A and B, provided that verification is provided to the receiving farm that the fruit or agricultural products traded or exchanged were grown or produced in the Commonwealth by the farm winery licensee engaging in such trade or exchange. Both

licensees shall maintain complete and accurate records of the quantity and source of any fruit or agricultural products traded or exchanged. Such trades or exchanges shall be bona fide transactions based on the fair market value of the fruits or agricultural products traded or exchanged. For the purposes of this subsection, "agricultural products" means the raw materials used or intended to be used in the manufacture of wine or cider by farm winery licensees.

D. Notwithstanding the provisions of subsections A and B, upon petition by the Department of Agriculture and Consumer Services, the Board may permit the use (i) of a greater quantity of out-of-state products if supplies grown or produced in the Commonwealth are insufficient for a farm winery licensee, whether Class A or Class B, to achieve the level of production which otherwise could be anticipated during a given license year or (ii) by a Class A farm winery of a lesser percentage of products grown or produced on the farm if unusually severe weather or disease conditions cause a significant reduction in the availability of fruit or other agricultural products grown or produced on the farm to manufacture wine during a given license year. As used in this section, the terms "owner" and "lessee" shall include a cooperative formed by an association of individuals for the purpose of manufacturing wine. The term "farm" as used in this section includes all of the land owned or leased by the farm winery licensee as long as such land is located in the Commonwealth.

Code 1950, § 4-2; 1952, c. 496; 1954, c. 682; 1962, c. 533; 1970, cc. 302, 309; 1974, cc. 460, 497; 1975, c. 408; 1976, cc. 64, 702; 1977, c. 280; 1980, c. 324, § 4-25.1; 1981, c. 410; 1984, cc. 200, 559; 1985, cc. 448, 457; 1986, c. 190; 1990, cc. 300, 390, 707, 810, 932; 1991, c. 426; 1993, c. 866; 2000, cc. [1037](#), [1052](#); 2003, c. [631](#); 2008, c. [194](#); 2016, c. [656](#).

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE VIRGINIA DEPARTMENT OF HEALTH

AND

**THE VIRGINIA DEPARTMENT OF AGRICULTURE
AND CONSUMER SERVICES**

**REGARDING FOOD SERVICE OPERATION INSPECTIONS OF BREWERIES
AND DISTILLERIES**

PURPOSE

The purpose of this agreement between the Virginia Department of Health (VDH) and the Virginia Department of Agriculture and Consumer Services (VDACS) (collectively, "the Departments") is to clarify and establish permitting and inspection responsibilities for breweries and distilleries offering service to the public. Historically, the Departments have mutually agreed to regulate specific facilities serving food, including beverages¹, for public consumption independently, even though both VDH and VDACS possess statutory authority to inspect food service operation facilities in the Commonwealth. Additionally, several types of food service operations are by statute (Code of Virginia § 35.1-25) exempt from VDH jurisdiction. This agreement allows the Departments to maintain the highest level of public health protection and ensure efficient use of state resources, while avoiding overly burdensome regulatory oversight of breweries and distilleries. This agreement abrogates neither agency's authority to inspect and/or permit any food service facility otherwise subject to regulation.

STATUTORY AUTHORITY

Code of Virginia § 3.2-5100 establishes VDACS's authority and responsibility for inspecting all establishments which manufacture, sell, expose, or offer food and drink products for sale. Code of Virginia §§ 35.1-1 and 35.1-5 give VDH responsibility for inspecting restaurants, including any place where food is served to the public, whether on or off premises, and any place where food is prepared. The inspection authority of VDACS and VDH overlap with respect to food service operations in breweries and distilleries.

¹ 12VAC5-421-10 includes "beverage" within the definition of "food." Hereinafter, food and beverages are referred to as "food."

GENERAL AGREEMENT

VDH and VDACS agree that inspection responsibilities for food service operations in breweries and distilleries² shall be regulated as follows.

Distillery establishments with food service operations holding licenses under Code of Virginia § 4.1-206, will be inspected by VDACS so long as the food service qualifies for inspection by VDACS under the criteria in the Procedural Agreement below.

Brewery establishments with food service operations holding licenses under Code of Virginia § 4.1-208, will be inspected by VDACS so long as the food service qualifies for inspection by VDACS under the criteria in the Procedural Agreement below.

Food service operations in brewery and distillery establishments holding only retail on-premises or holding both retail on-premises and retail off-premises licenses for beer, wine or liquor under 3VAC5-50-110, will be inspected and permitted by VDH.

Food service operations in brewery and distillery establishments holding only retail off-premises licenses for beer or wine under 3VAC5-50-100, will be inspected by VDACS so long as the food service qualifies for inspection by VDACS under the criteria in the Procedural Agreement below.

Brewery and distillery establishments expanding food service beyond that which qualifies for inspection by VDACS under the criteria in the Procedural Agreement below will be inspected and permitted by VDH.

PROCEDURAL AGREEMENT

Qualifying breweries and distilleries as described above serving only the following food items direct to the consumer on-premises will fall under the jurisdiction and regular inspection protocol of VDACS:

- Beverage items that include beer or alcoholic beverages that are manufactured at premises and served for on-premises consumption and/or in closed containers for off-premises consumption.
- Packaged food items from approved sources³ that comply with applicable law, such as sandwiches, crackers and similar items that are served “as is” or require reheating only.

² “[F]ood service operations in breweries and distilleries” does not include when a third-party entity shares the premises with the brewery or distillery and the third-party entity is preparing and serving food separate from the brewery or distillery establishment. The third-party’s operations do not affect the analysis for the brewery or distillery under this MOU.

³ An “approved source” means acceptable to the Departments based on a determination of conformity with principles, practices, and generally recognized standards that protect public health, or otherwise permitted as contemplated by applicable federal, state, and local laws, regulations, and ordinances.

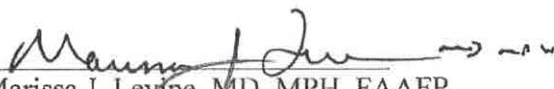
- Ready to eat food items from approved sources⁴ that comply with applicable law that are unpackageged or have their packaging removed to allow for limited preparation and/or reheating for immediate service only. Food preparation shall be limited to cutting, slicing and sandwich assembly.

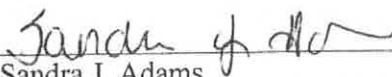
Operations that exceed such limited preparation to the extent that they resemble a restaurant will be under the jurisdiction of VDH. When a question arises whether food service operations in breweries and distilleries exceed VDACS's jurisdiction pursuant to the Procedural Agreement, the VDACS Food Safety Specialist (FSS) or FSS Regional Manager, in consultation with the facility owner, will confer with the local VDH Environmental Health Specialist (EHS) or appropriate local EHS Manager to discuss whether a VDH food establishment permit is required. If agreement regarding whether a food establishment permit is needed cannot be reached, a final determination will be made by the VDH Division Director of Food and General Environmental Services in consultation with the VDACS Office of Dairy and Foods Program Supervisor, subsequent to an informal fact-finding conference held by VDH with due notice provided to the facility owner. Such final determination shall be a VDH case decision pursuant to Code of Virginia §§ 2.2-4001 and 2.2-4019. Any facility owner subject to an agency case decision may appeal the decision in accordance with Code of Virginia § 2.2-4000 *et seq.*

This Memorandum of Understanding shall be considered an addendum to the VDACS and VDH general Memorandum of Understanding dated March 1989. In any case where there is a conflict between this Memorandum of Understanding and the general Memorandum of Understanding dated March 1989, this Memorandum of Understanding shall control.

AGREEMENT AND CONSENT

VDACS and VDH do hereby agree this agreement shall be effective upon signature by both the State Commissioner of Agriculture and Consumer Services and the State Commissioner of Health, and shall delegate, to the extent legally possible, those responsibilities for carrying out the terms of this agreement.


 Marissa J. Levine, MD, MPH, FAAFP
 Commissioner
 Virginia Department of Health


 Sandra J. Adams
 Commissioner
 Virginia Department of Agriculture
 and Consumer Services

9/29/15

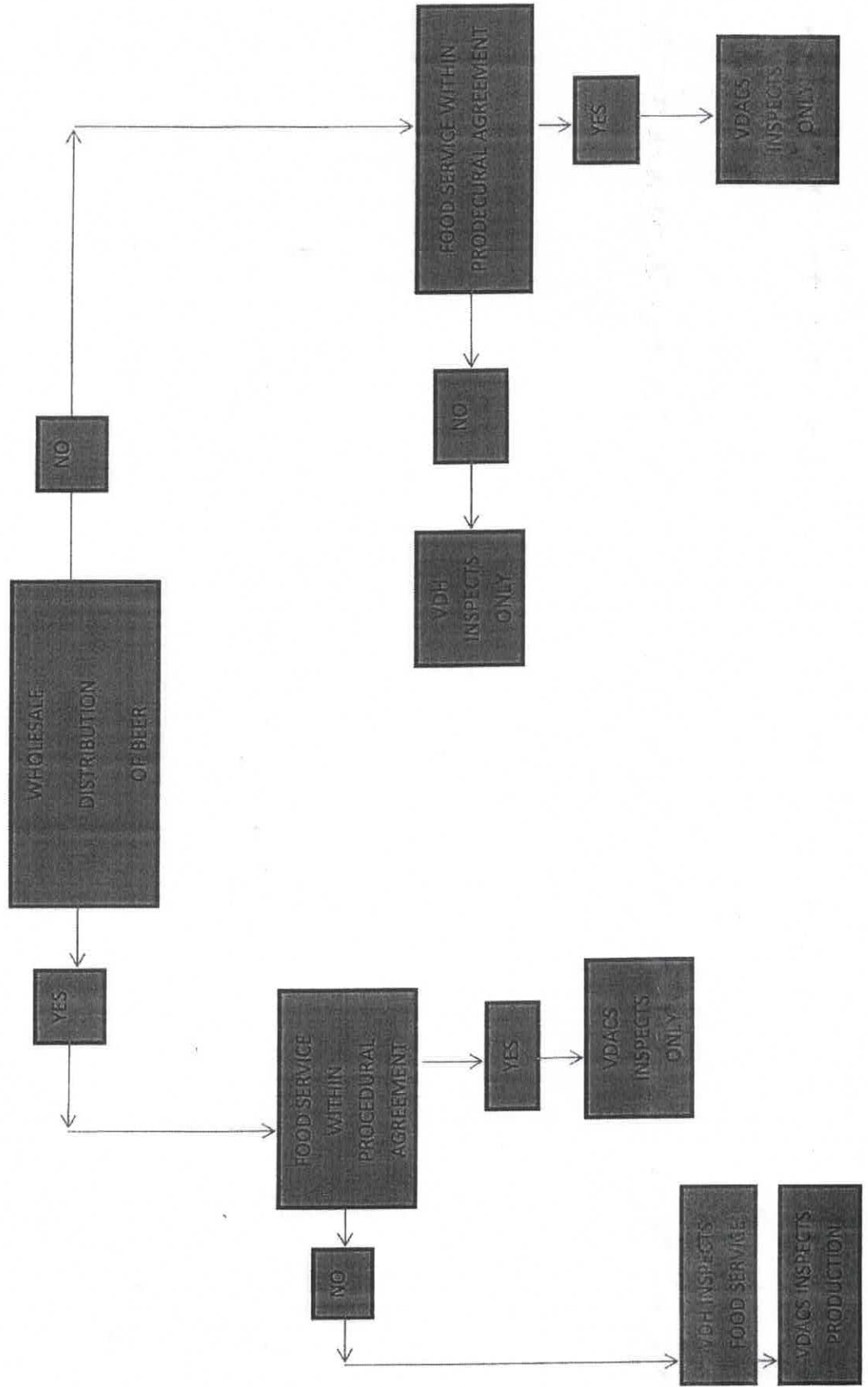
 Date

10/06/15

 Date

⁴ See Footnote 3 for the definition of an "approved source."
 Page 3 of 3

VDACS/VDH JURISDICTIONAL CLARIFICATION FOR BREWERIES/MICROBREWERIES



VDACS Contract # 301-16-003

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE VIRGINIA DEPARTMENT OF HEALTH

AND

**THE VIRGINIA DEPARTMENT OF AGRICULTURE
AND CONSUMER SERVICES**

**REGARDING FOOD SERVICE OPERATION INSPECTIONS OF WINERIES
AND MEADERIES**

PURPOSE

The purpose of this agreement between the Virginia Department of Health (VDH) and the Virginia Department of Agriculture and Consumer Services (VDACS) (collectively, "the Departments") is to clarify and establish permitting and inspection responsibilities for wineries and meaderies offering food service to the public. Historically, the Departments have mutually agreed to regulate specific facilities serving food for public consumption independently, even though both VDH and VDACS possess statutory authority to inspect food service operation facilities in the Commonwealth. Additionally, several types of food service operations are by statute (Code of Virginia § 35.1-25) exempt from VDH jurisdiction. This agreement allows the Departments to maintain the highest level of public health protection and ensure efficient use of state resources, while avoiding overly burdensome regulatory oversight of wineries and meaderies. This agreement abrogates neither agency's authority to inspect and/or permit any food service facility otherwise subject to regulation.

STATUTORY AUTHORITY

Code of Virginia § 3.2-5100 establishes VDACS's authority and responsibility for inspecting all establishments which manufacture, sell, expose, or offer food and drink products for sale. Code of Virginia §§ 35.1-1 and 35.1-5 give VDH responsibility for inspecting restaurants, including any place where food is served to the public, whether on or off premises, and any place where food is prepared. The inspection authority of VDACS and VDH overlap with respect to food service operations in wineries and meaderies.

GENERAL AGREEMENT

VDH and VDACS agree that inspection responsibilities for food service operations in wineries and meaderies shall be regulated as follows.

I. Wineries

Winery establishments with food service operations holding only a winery license or farm winery license, as defined by Code of Virginia § 4.1-207, will be inspected by VDACS, so long as the food service qualifies for inspection by VDACS under the criteria in the Procedural Agreement below.

Food service operations in winery establishments holding only retail on-premises or holding both retail on-premises and retail off-premises licenses for beer, wine or liquor, as defined by 3VAC5-50-110, will be inspected and permitted by VDH.

Food service operations in winery establishments holding only retail off-premises licenses for beer or wine, as defined by 3VAC5-50-100, will be inspected by VDACS, so long as the food service qualifies for inspection by VDACS under the criteria in the Procedural Agreement below.

Winery establishments expanding food service beyond that which qualifies for inspection by VDACS under the criteria in the Procedural Agreement below are classified as restaurants and will be inspected and permitted by VDH.

Wineries without food service will be inspected by VDACS.

II. Meaderies

Meaderies holding an ABC license pursuant to Code of Virginia §§ 4.1-206 and 4.1-208, or any other ABC license granted pursuant to Code of Virginia § 4.1-210, will be inspected by VDACS, so long as the food service qualifies for inspection by VDACS under the criteria in the Procedural Agreement below.

Meaderies expanding food service beyond that which qualifies for inspection by VDACS under the criteria in the Procedural Agreement below are classified as restaurants and will be inspected and permitted by VDH.

Meaderies without food service will be inspected by VDACS.

PROCEDURAL AGREEMENT

Qualifying wineries and meaderies under sections I and II above serving only the following food items in tasting rooms will fall under the jurisdiction and regular inspection protocol of VDACS:


- Packaged food items from approved sources¹ that comply with applicable law, such as sandwiches, crackers and similar items that are served “as is” or require reheating only.
- Ready to eat food items from approved sources that comply with applicable law that are unpackaged or have their packaging removed to allow for limited preparation and/or reheating for immediate service only. Food preparation shall be limited to cutting, slicing and sandwich assembly.

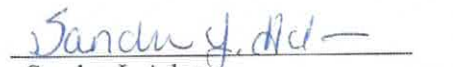
Operations that exceed limited preparation to the extent that they resemble a restaurant will be under the jurisdiction of VDH. When a question arises whether food service operations in wineries or meaderies exceed VDACS’s jurisdiction pursuant to the Procedural Agreement, the VDACS Food Safety Specialist (FSS) or FSS Regional Manager, in consultation with the facility owner, will confer with the local VDH Environmental Health Specialist (EHS) or appropriate local EHS Manager to discuss whether a VDH food establishment permit is required. If agreement regarding whether a food establishment permit is needed cannot be reached, a final determination will be made by the VDH Division Director of Food and General Environmental Services in consultation with the VDACS Office of Dairy and Foods Program Supervisor, subsequent to an informal fact-finding conference held by VDH with due notice provided to the facility owner. Such final determination shall be a VDH case decision pursuant to Code of Virginia §§ 2.2-4001 and 2.2-4019. Any facility owner subject to an agency case decision may appeal the decision in accordance with Code of Virginia § 2.2-4000 *et seq.*

This Memorandum of Understanding shall be considered an addendum to the VDACS and VDH general Memorandum of Understanding dated March 1989.

AGREEMENT AND CONSENT

VDACS and VDH do hereby agree this agreement shall be effective upon signature by the State Commissioner of Agriculture and Consumer Services and the State Commissioner of Health, and shall delegate, to the extent legally possible, those responsibilities for carrying out the terms of this agreement.


 Marissa J. Levine, MD, MPH, FAAFP
 Commissioner
 Virginia Department of Health


 Sandra J. Adams
 Commissioner
 Virginia Department of Agriculture
 and Consumer Services

7/23/15
 Date

June 25, 2015
 Date

¹ An “approved source” means acceptable to the Departments based on a determination of conformity with principles, practices, and generally recognized standards that protect public health, or otherwise permitted as contemplated by applicable federal, state, and local laws, regulations, and ordinances.

§ 36-97. Definitions.

"Farm building or structure" means a building or structure not used for residential purposes, located on property where farming operations take place, and used primarily for any of the following uses or combination thereof:

1. Storage, handling, production, display, sampling or sale of agricultural, horticultural, floricultural or silvicultural products produced in the farm;
2. Sheltering, raising, handling, processing or sale of agricultural animals or agricultural animal products;
3. Business or office uses relating to the farm operations;
4. Use of farm machinery or equipment or maintenance or storage of vehicles, machinery or equipment on the farm;
5. Storage or use of supplies and materials used on the farm; or
6. Implementation of best management practices associated with farm operations.

§ 3.2-6400. Definitions.

As used in this chapter, unless the context requires a different meaning:

"Agricultural products" means any livestock, aquaculture, poultry, horticultural, floricultural, viticulture, silvicultural, or other farm crops.

"Agritourism activity" means any activity carried out on a farm or ranch that allows members of the general public, for recreational, entertainment, or educational purposes, to view or enjoy rural activities, including farming, wineries, ranching, horseback riding, historical, cultural, harvest-your-own activities, or natural activities and attractions. An activity is an agritourism activity whether or not the participant paid to participate in the activity.

"Agritourism professional" means any person who is engaged in the business of providing one or more agritourism activities, whether or not for compensation.

"Farm or ranch" means one or more areas of land used for the production, cultivation, growing, harvesting or processing of agricultural products.

"Inherent risks of agritourism activity" mean those dangers or conditions that are an integral part of an agritourism activity including certain hazards, including surface and subsurface conditions; natural conditions of land, vegetation, and waters; the behavior of wild or domestic animals; and ordinary dangers of structures or equipment ordinarily used in farming and ranching operations. Inherent risks of agritourism

activity also include the potential of a participant to act in a negligent manner that may contribute to injury to the participant or others, including failing to follow instructions given by the agritourism professional or failing to exercise reasonable caution while engaging in the agritourism activity.

"Participant" means any person, other than an agritourism professional, who engages in an agritourism activity.

§ 15.2-2288. Localities may not require a special use permit for certain agricultural activities.

A zoning ordinance shall not require that a special exception or special use permit be obtained for any production agriculture or silviculture activity in an area that is zoned as an agricultural district or classification. For the purposes of this section, production agriculture and silviculture is the bona fide production or harvesting of agricultural products as defined in § 3.2-6400, including silviculture products, but shall not include the processing of agricultural or silviculture products, the above ground application or storage of sewage sludge, or the storage or disposal of nonagricultural excavation material, waste and debris if the excavation material, waste and debris are not generated on the farm, subject to the provisions of the Virginia Waste Management Act. However, localities may adopt setback requirements, minimum area requirements and other requirements that apply to land used for agriculture or silviculture activity within the locality that is zoned as an agricultural district or classification. Nothing herein shall require agencies of the Commonwealth or its contractors to obtain a special exception or a special use permit under this section.

§ 15.2-2288.6. Agricultural operations; local regulation of certain activities.

A. No locality shall regulate the carrying out of any of the following activities at an agricultural operation, as defined in § 3.2-300, unless there is a substantial impact on the health, safety, or general welfare of the public:

1. Agritourism activities as defined in § 3.2-6400;
2. The sale of agricultural or silvicultural products, or the sale of agricultural-related or silvicultural-related items incidental to the agricultural operation;
3. The preparation, processing, or sale of food products in compliance with subdivisions A 3, 4, and 5 of § 3.2-5130 or related state laws and regulations; or
4. Other activities or events that are usual and customary at Virginia agricultural operations.

Any local restriction placed on an activity listed in this subsection shall be reasonable and shall take into account the economic impact of the restriction on the agricultural operation and the agricultural nature of the activity.

B. No locality shall require a special exception, administrative permit not required by state law, or special use permit for any activity listed in subsection A on property that is zoned as an agricultural district or classification unless there is a substantial impact on the health, safety, or general welfare of the public.

C. Except regarding the sound generated by outdoor amplified music, no local ordinance regulating the sound generated by any activity listed in subsection A shall be more restrictive than the general noise ordinance of the locality. In permitting outdoor amplified music at an agricultural operation, the locality shall consider the effect on adjoining property owners and nearby residents.

D. The provisions of this section shall not affect any entity licensed in accordance with Chapter 2 (§ 4.1-200 et seq.) of Title 4.1. Nothing in this section shall be construed to affect the provisions of Chapter 3 (§ 3.2-300 et seq.) of Title 3.2, to alter the provisions of § 15.2-2288.3, or to restrict the authority of any locality under Title 58.1.

2014, cc. 153, 494.

§ 62.1-44.15:51. (For contingent effective date, see Acts 2016, cc. 68 and 758, as amended by Acts 2017, c. 345) Definitions.

"Land-disturbing activity" means any man-made change to the land surface that may result in soil erosion from water or wind and the movement of sediments into state waters or onto lands in the Commonwealth, including, but not limited to, clearing, grading, excavating, transporting, and filling of land, except that the term shall not include:

1. Minor land-disturbing activities such as home gardens and individual home landscaping, repairs, and maintenance work;
2. Individual service connections;
3. Installation, maintenance, or repair of any underground public utility lines when such activity occurs on an existing hard surfaced road, street, or sidewalk, provided the land-disturbing activity is confined to the area of the road, street, or sidewalk that is hard surfaced;
4. Septic tank lines or drainage fields unless included in an overall plan for land-disturbing activity relating to construction of the building to be served by the septic tank system;
5. Permitted surface or deep mining operations and projects, or oil and gas operations and projects conducted pursuant to Title 45.1;

6. Tilling, planting, or harvesting of agricultural, horticultural, or forest crops, livestock feedlot operations, or as additionally set forth by the Board in regulation, including engineering operations as follows: construction of terraces, terrace outlets, check dams, desilting basins, dikes, ponds, ditches, strip cropping, lister furrowing, contour cultivating, contour furrowing, land drainage, and land irrigation; however, this exception shall not apply to harvesting of forest crops unless the area on which harvesting occurs is reforested artificially or naturally in accordance with the provisions of Chapter 11 (§ 10.1-1100 et seq.) of Title 10.1 or is converted to bona fide agricultural or improved pasture use as described in subsection B of § 10.1-1163;
7. Repair or rebuilding of the tracks, rights-of-way, bridges, communication facilities, and other related structures and facilities of a railroad company;
8. Agricultural engineering operations, including but not limited to the construction of terraces, terrace outlets, check dams, desilting basins, dikes, ponds not required to comply with the provisions of the Dam Safety Act (§ 10.1-604 et seq.), ditches, strip cropping, lister furrowing, contour cultivating, contour furrowing, land drainage, and land irrigation;
9. Disturbed land areas of less than 10,000 square feet in size or 2,500 square feet in all areas of the jurisdictions designated as subject to the Chesapeake Bay Preservation Area Designation and Management Regulations; however, the governing body of the program authority may reduce this exception to a smaller area of disturbed land or qualify the conditions under which this exception shall apply;
10. Installation of fence and sign posts or telephone and electric poles and other kinds of posts or poles;
11. Shoreline erosion control projects on tidal waters when all of the land-disturbing activities are within the regulatory authority of and approved by local wetlands boards, the Marine Resources Commission, or the United States Army Corps of Engineers; however, any associated land that is disturbed outside of this exempted area shall remain subject to this article and the regulations adopted pursuant thereto; and
12. Emergency work to protect life, limb, or property, and emergency repairs; however, if the land-disturbing activity would have required an approved erosion and sediment control plan, if the activity were not an emergency, then the land area disturbed shall be shaped and stabilized in accordance with the requirements of the VESCP authority.

§ 62.1-44.15:55. (For contingent expiration date, see Acts 2016, cc. 68 and 758, as amended by Acts 2017, c. 345) Regulated land-disturbing activities; submission and approval of erosion and sediment control plan.

F. Notwithstanding any other provisions of this article, the following activities are not required to comply with the requirements of this article unless otherwise required by federal law:

1. Disturbance of a land area of less than 10,000 square feet in size or less than 2,500 square feet in an area designated as a Chesapeake Bay Preservation Area pursuant to the Chesapeake Bay Preservation Act (§ 62.1-44.15:67 et seq.). However, the governing body of the program authority may reduce this exception to a smaller area of disturbed land or qualify the conditions under which this exception shall apply;

Virginia Agribusiness Council: FAQ



Who is Virginia Agribusiness Council?

Formed in 1971, the Virginia Agribusiness Council was created to bring a unified voice for agribusiness to the General Assembly. With fewer people connected to agriculture and an increasing number of bills that affected agriculture and forestry, the need of the council was recognized.

Our full time staff works to bridge the gap between our members and lawmakers, state leadership, and regulatory agencies through meetings, events, and farm visits. We build relationships, and as such have gained the respect of lawmakers and regulatory agencies at both state and national levels.

Who is a member of VAC?

Our members start with family and commercial farms and move up through the agricultural and forestry supply chain. From agribusinesses and ag lenders to urban agriculture, industry and commodity associations, and individuals, we have a large network to bring everyone to the same table.

What does VAC provide me as a member?

As a member you have direct access to our full time staff. We provide active representation for you year round, up to date information, and exclusive networking opportunities.

Call or email today to learn more about joining the council and new member discounts and payment plans!

Why should I be part of VAC?

Amplify YOUR Voice with Virginia Agribusiness Council. We don't just help make sure our farmers and agribusinesses can keep food on the table, we make sure they also have a seat at the table.

By cultivating consensus across our diverse and vast membership, we share a louder voice through our government affairs work, allowing you to continue to focus on your business. Over the years, we have gained the respect and credibility among state and national government officials and work to connect them with our members through our events and on-farm activities and visits.

How is membership determined and what category do I fall under?

We have 5 categories of membership:

1. Producers
2. Agribusiness- Suppliers and Service Providers
3. Agribusiness- Processors and Marketers
3. Associations
4. Professional Individuals & Students

You determine which category you most closely identify with based on your primary line of business.

We are available to help guide you if you have questions!

How are dues calculated?

Our dues are structured on a sliding scale. Your dues level is based on sales volume in Virginia. Our staff works with you to estimate your sales in Virginia so you are put in the correct dues level.

Virginia Agribusiness Council

Sarah Jane Thomsen, Director of Member Services and Events
www.va-agribusiness.org, 540-589-8528, sarahjane@va-agribusiness.org

Craft Beverage Zoning Ordinance Definitions and Use Chart

Brewery: A facility for the production of brewed beverages, including beer or other fermented beverages.

Distillery: A facility for the production of distilled spirits

Farm brewery, limited: A brewery that manufactures no more than fifteen thousand (15,000) barrels of brewed beverages per calendar year, provided that (i) the brewery is located on a farm owned or leased by such brewery or its owner and (ii) agricultural products, including barley, other grains, hops, or fruit, used by such brewery in the manufacture of its brewed beverages are grown on the farm. The on-premises sale, tasting, or consumption of brewed beverages during regular business hours within the normal course of business of such licensed brewery, the direct sale and shipment of brewed beverages and the sale and shipment of brewed beverages to licensed wholesalers and out-of-state purchasers in accordance with law, the storage and warehousing of brewed beverages, and the sale of limited farm brewery-related items that are incidental to the sale of brewed beverages are permitted.

Farm winery: An establishment as defined in Va. Code § 4.1-100 Subsection (i) and licensed by the Commonwealth pursuant to Va. Code § 4.1-207 where wine may be sold for on-premises consumption and in closed containers for off-premises consumption. The serving of light snacks (cheese, crackers, peanuts, etc.) is permitted at a farm winery, without regulation. Other food prepared on-site shall be prepared in a facility in compliance with the Virginia State Building Code requirements and licensed by the Virginia Department of Health. The sale of wine-related items that are incidental to the sale of wine is permitted at a farm winery without regulation. (Ord. No. 02007-006)

Winery: An establishment where wine is made, bottled, and/or stored for distribution and which may contain accessory facilities for retail sales and tastings.

	C-1	A-1	R-1	R-2	B-1	B-2	SE-1	M-1	M-2
Brewery	NP	NP	NP	NP	SUP	NP	SUP	BR	BR
Limited Farm Brewery	NP	BR	NP	NP	NP	NP	BR	NP	NP
Winery	NP	NP	NP	NP	NP	NP	NP	BR	BR
Farm Winery	NP	BR	NP	NP	NP	NP	BR	NP	NP
Distillery	NP	SUP	NP	NP	SUP	NP	SUP	BR	BR

NP = Not Permitted

BR = By-Right

SUP = Special Use Permit

Nelson County Craft Beverage Businesses

Business Name	Address	Local Zoning Classification	Adjoining Zoni	ABC Permit Type(s)	County Classification	Sample Event
Blue Mountain Brewery	9519 Critzers Shop Rd., Afton VA 22920	A-1	A-1, R-1	Brewery producing les: Rezoned 2013 for by-right brewery	Rezoned 2013 for by-right brewery	https://www.nelsoncounty.com/event/steal-the-glass-at-blue-mou
Blue Moutain Barrel House	495 Cooperative Way, Arrington VA 22922	M-1	M-1, A-1	Brewery producing les: By-right brewery	By-right brewery	https://www.nelsoncounty.com/event/concealed-darkness-release
Devils Backbone Brewing Comp	200 Mosbys Run, Roseland VA 22967	B-1, A-1	B-1, A-1	Brewery producing les: Pre-2014, brewery by-right	Pre-2014, brewery by-right	https://www.nelsoncounty.com/event/live-music-at-devils-backbo
Wild Wolf Brewing Company	2461 Rockfish Valley Hwy, Nellysford VA 22958	B-1, A-1	B-1, A-1, R-1	Brewery producing les: Pre-2014, brewery by-right	Pre-2014, brewery by-right	Not holding events
Wood Ridge Farm Brewery	165 Old Ridge Rd, Lovingston VA 22949	A-1	A-1	limited brewery	Limited farm brewery	https://www.nelsoncounty.com/event/halloween-at-blue-ridge-mc
Brewing Tree	9278 Rockfish Valley Hwy, Afton VA 22920	A-1	A-1	limited brewery	Limited farm brewery	https://www.nelsoncounty.com/event/live-music-at-brewing-tree-l
Wild Man Dan's	279 Avon Rd., Afton VA 22920	A-1	R-1, A-1	limited brewery	Limited farm brewery	do not hold events
Bold Rock Cider	1020 Rockfish Valley Hwy, Nellysford VA 22958	A-1	A-1	farm winery	By-right farm winery	https://www.facebook.com/events/292128735510461
Blue Toad	462 Winery Ln, Roseland VA 22967	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/live-music-at-blue-toad-har
Bryant's Cider	3224 E. Branch Loop, Roseland VA 22967	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/fall-festival-at-bryants-cider
Devils Backbone Distillery	200 Mosbys Run, Roseland VA 22967	B-1, A-1	B-1, A-1	distillery	Pre-2014, distillery by-right	do not hold events
Silverback Distillery	9374 Rockfish Valley Hwy, Afton VA 22920	A-1	A-1	distillery	Pre-2014, distillery by-right	https://www.nelsoncounty.com/event/fourth-of-july-at-silverback
Virginia Distillery Company	299 Eades Ln, Lovingston VA 22949	A-1	A-1	distillery	Pre-2014, distillery by-right	https://www.nelsoncounty.com/event/winter-warmer-at-virginia-c
Lovingston Winery	885 Freshwater Cove, Lovingston VA 22949	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/vertical-tasting-at-lovingsto
DelFosse Winery	500 DelFosse Ln, Faber VA 22938	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/music-in-the-mountains-at
Brent Manor Winery	100 Brent Manor Ln, Faber VA 22938	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/virtual-wine-tasting-at-bren
Mountain Cove Winery	1362 Fortunes Cove, Lovingston VA 22949	A-1	A-1	farm winery	By-right farm winery	do not hold events
Afton Mountain Winery	234 Vineyard Ln, Afton VA 22920	A-1	A-1	farm winery	By-right farm winery	do not hold events
Cardinal Point Winery	9423 Batesville Rd, Afton VA 22920	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/rappahannock-oyster-comp
Veritas Winery	151 Veritas Ln, Afton VA 22920	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/virtual-event-with-veritas-tl
Hill Top Berry Farm	2800 Berry Hill Rd, Afton VA 22920	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/hill-top-berry-farm-and-win
Flying Fox Winery	10368 Critzer Shop Rd, Afton VA 22920	M-2	M-2, A-1, R-1	farm winery	By-right winery	do not hold events
12 Ridges Winery	24981 Blue Ridge Parkway, Vesuvius VA 24483	A-1	A-1	farm winery	By-right farm winery	https://www.nelsoncounty.com/event/music-and-munchies-at-12
Virginia Sparkling Company	10368 Critzer Shop Rd, Afton VA 22920	M-2	M-2, A-1, R-1	farm winery	By-right farm winery	do not hold events
Mountain House Trading Comp	7852 Rockfish Valley Hwy, Afton VA 22920	B-1	A-1, R-1	currently retail sales or Retail	currently retail sales or Retail	do not hold events

Total County 2019 Meals taxes	\$1,623,600.66	2019 Craft Beverage Busiesses Meals taxes	\$502,454.00
Total County 2019 Real Estate t	\$17,796,678.68	2019 Real Estate taxes	\$189,524.00
Total County 2019 Business Per	\$183,786.69	2019 Business Personal Property taxes	\$24,007.00
Total County 2019 Machinery a	\$96,149.44	2019 Machinery and Tools taxes	\$41,785.00
TOTAL	\$19,700,215.47	2019 TOTAL	\$757,770.00

Pre-COVID Employment:

Full Time - 236
Part Time - 142

AAWDT - Annual Average Weekday Traffic

Year / Road	151 to 6 AAWDT
2008	6900
2009	7000
2010	7000
2011	6700
2012	6700
2013	6600
2014	7500
2015	7800
2016	8000
2017	7900
2018	7700
2019	7900

AAADT - Annual Average Daily Traffic (Includes Weekends)

Year / Decrea	6 (151 to 29) AAWDT	6 (151 to 29) AADT
2008	NA	3900
2009	200	4000
2010	-100	4000
2011	-300	3800
2012	0	3800
2013	-100	3800
2014	1000	4400
2015	300	4500
2016	300	4700
2017	-200	5000
2018	-100	4900
2019	200	5000

Truck as a %

10 Year Traffic Increase %	All 7 Days	Weekday	All 7 Days	Weekdays
	14.49%		14.86%	28.21%
				32.43%

2014 Spike / Turn Offs

10 Year Traffic Increase Coun

1000

1100

1100

1200

More traffic is using Route 151 and Route 6 to get to Route 29
As Mobile Networks / GPS Technology Increases, so does the traffic
Of the 1000 Cars of Growth in 2014, 600 of those used that route.

Beverage Companies Year Open

Blue Mountain Brewery	2007
Devils Backbone	2008
Wild Wolf	2011
Bold Rock	2010
Blue Toad	2015
Brewing Tree	2018

None of this Correlates with the 2015 SPIKE of which 60% Was Cut Through



BOARD OF SUPERVISORS

THOMAS D. HARVEY
North District

ERNIE Q. REED
Central District

JESSE N. RUTHERFORD
East District

ROBERT G. BARTON, JR.
South District

J. DAVID PARR
West District

STEPHEN A. CARTER
County Administrator

GRACE MAWYER
Administrative Assistant/
Deputy Clerk

CANDICE W. MCGARRY
Director of Finance and
Human Resources

**RESOLUTION R2021-15
NELSON COUNTY BOARD OF SUPERVISORS
FY22 HEALTH INSURANCE RENEWAL AND ESTABLISHMENT OF RATES**

WHEREAS, Nelson County participates in the Local Choice Health Benefits Program and the renewal deadline for the next plan year of July 1, 2021-June 30, 2022 is April 1, 2021, and

WHEREAS, premiums for the next plan year include an increase of 3.7% for the current Anthem Blue Cross Blue Shield plan offerings;

NOW THEREFORE BE IT RESOLVED, by the Nelson County Board of Supervisors that Nelson County's 2021-2022 health insurance plan year renewal rates be hereby established for active employees and retirees as follows and submitted to Local Choice by the renewal deadline of April 1, 2021:

Active Employees	FY22 (July 1, 2021-June 30, 2022)		
<u>Key Advantage 250</u>	Employee	County	Total
Single, Comprehensive	\$ -	\$ 697.00	\$ 697.00
Dual, Comprehensive	\$ 411.00	\$ 878.00	\$ 1,289.00
Family, Comprehensive	\$ 824.00	\$ 1,058.00	\$ 1,882.00
Single, Preventative	\$ -	\$ 680.00	\$ 680.00
Dual, Preventative	\$ 380.00	\$ 878.00	\$ 1,258.00
Family, Preventative	\$ 778.00	\$ 1,058.00	\$ 1,836.00

<u>Key Advantage Expanded</u>	Employee	County	Total
Single, Comprehensive	\$ 59.00	\$ 697.00	\$ 756.00
Dual, Comprehensive	\$ 521.00	\$ 878.00	\$ 1,399.00
Family, Comprehensive	\$ 983.00	\$ 1,058.00	\$ 2,041.00
Single, Preventative	\$ 42.00	\$ 697.00	\$ 739.00
Dual, Preventative	\$ 489.00	\$ 878.00	\$ 1,367.00
Family, Preventative	\$ 937.00	\$ 1,058.00	\$ 1,995.00

Retirees Not Eligible For Medicare (Before County Supplement)	
Key Advantage 250	Retiree
Single, Comprehensive	\$ 697.00
Dual, Comprehensive	\$ 1,289.00
Family, Comprehensive	\$ 1,882.00
Single, Preventative	\$ 680.00
Dual, Preventative	\$ 1,258.00
Family, Preventative	\$ 1,836.00

Key Advantage Expanded	Retiree
Single, Comprehensive	\$ 756.00
Dual, Comprehensive	\$ 1,399.00
Family, Comprehensive	\$ 2,041.00
Single, Preventative	\$ 739.00
Dual, Preventative	\$ 1,367.00
Family, Preventative	\$ 1,995.00

Retiree Medicare Plans (Before County Supplement)	
Advantage 65 (Dental & Vision)	\$201.00
Advantage 65	\$169.00

Adopted: March 19, 2021

Attest: _____, Clerk
Nelson County Board of Supervisors

Jennifer Fitzgerald jfitzgerald@nelsoncountyserviceauthority.com

RE: Wintergreen WWTP project information

Mr. Carter,

Per our Bond Counsel, NCSA must have a favorable indication from the County of Nelson that they will sign a Moral Obligation before VRA will send the financing agreement. This is what the Board of Supervisors will need to agree on and provide an email to us after the March 19th meeting as to whether or not we will have the backing of the County on the Wintergreen WWTP project.

The Resolution is in a draft form and should not be approved at the March 19th meeting, I have attached a copy for reference. The reason the resolution should not be approved on March 19th is because the financing agreement from VRA has not been received and there could possibly be slight changes (i.e. date changes, etc.) before receiving the final copy. When we receive the favorable email that the County will support NCSA in the Wintergreen WWTP project then our bond counsel will contact VRA and have them send the financing agreement. I will have this document to you before the BOS April 13th meeting.

We have not looked into retiring debt, our main focus has been on the Wintergreen and Schuyler projects and obtaining funding.

We had capital projects in this current fiscal year that were halted by the pandemic. We hope to be able to complete the following projects: 8" sewer force main and 6" well line replacement at Wintergreen estimated to cost \$400,000; replacement of the Schuyler WTP 6" raw water supply line estimated to cost \$500,000, replacement of Smith & Loveless pumping station at Highlands estimated at \$150,000 and the Black Creek dredging estimated at \$80,000. Other than those items we don't have anything else planned current for the next 5 years.

Thank you,
Jennifer

**RESOLUTION TO APPROVE A SUPPORT AGREEMENT
IN CONNECTION WITH THE ISSUANCE OF A REVENUE BOND BY
THE NELSON COUNTY SERVICE AUTHORITY**

WHEREAS, pursuant to the Virginia Water and Waste Authorities Act, Chapter 51, Title 15.2, Code of Virginia of 1950, as amended (the “Act”), the Board of Supervisors of Nelson County, Virginia (the “Board”) created the Nelson County Service Authority (the “Authority”); and

WHEREAS, the Authority is empowered to acquire, purchase, lease, construct, reconstruct, improve, extend, operate, maintain, and finance water and wastewater systems, and to otherwise have, possess, and exercise the powers granted by the Act and as otherwise authorized or permitted by law; and

WHEREAS, pursuant to the Act, the Authority is empowered to pledge for the payment of principal and interest on its revenue bonds the revenues of such water and wastewater systems, or any portion thereof, so long as the full faith and credit of the Commonwealth of Virginia, the County of Nelson, Virginia (the “County”), or any other political subdivision of the Commonwealth of Virginia are not pledged to the payment of such bonds; and

WHEREAS, the Authority desires to finance all or any portion of the capital costs to (a) acquire, construct, reconstruct, upgrade, expand, and equip the Authority’s wastewater (sewer) system and facilities related thereto, including but not limited to replacing the existing Wintergreen wastewater treatment plant with a new 0.3 MGD membrane bioreactor plant, improving the Wintergreen sewer collection system, including manhole and sewer line replacement and rehabilitation, and related appurtenances, and (b) pay costs of issuance in connection with the financing (the “Project”); and

WHEREAS, Virginia Resources Authority (“VRA”) has informed the Authority that it is eligible for loan funding of up to \$14,328,000 from the Virginia Water Facilities Revolving Fund in order to finance costs in connection with the Project (the “Loan”); and

WHEREAS, it is anticipated that the Board of the Authority will meet on **April 15, 2021** and authorize the issuance of an up to \$14,328,000 Revenue Bond (Wintergreen Project), Series 2021 (the “Authority Bond”) to be sold to VRA; and

WHEREAS, VRA has advised that under the terms and conditions for the Loan, the County shall be required to approve a support agreement providing for a non-binding obligation of the County to consider certain appropriations in support of the payment obligations of the Authority under the Authority Bond.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Nelson County Virginia, as follows:

1. The Board, acting as the governing body of the County, hereby ratifies, approves, and confirms the terms and conditions set forth in the term sheet from VRA to the Authority dated January 25, 2021 attached hereto as **Exhibit A** (the “VRA Term Sheet”), and a Financing Agreement between VRA and the Authority (the “Financing Agreement”).

2. As required under the VRA Term Sheet and the Financing Agreement for the issuance of the Authority Bond, the Board hereby approves the execution and delivery of a Support Agreement by the County, to be dated the date of issuance and delivery of the Authority Bond to VRA, and executed by and among the County, the Authority, and VRA (the “Support Agreement”), in connection with the undertakings of the Authority under the Authority Bond. The Chair or Vice Chair of the Board, or the County Administrator, any one or more of whom may act (whether individually or collectively, the “County Representative”), are each hereby authorized and directed to execute and deliver the Support Agreement substantially in the form attached hereto as **Exhibit B**, which form is hereby approved.

To such end, the Board hereby covenants and agrees to undertake a non-binding obligation to appropriate such amounts as may be requested from time to time, if any, in order to pay the debt service on the Authority Bond and other payment obligations of the Authority under the Bond and under the Financing Agreement in accordance with the provisions thereof. Such moral obligation pledge of the County in connection with the Authority Bond is hereby approved and made to the fullest degree and in such manner as is consistent with the Constitution of Virginia and laws of the Commonwealth of Virginia, *provided, however*, that such pledge shall not be deemed to be a lending of the credit of the County to VRA or to any other person or otherwise deemed to be a pledge of the faith and credit or the taxing power of the County, and such pledge shall not bind or obligate the Board or any future Board to appropriate funds for such purposes or otherwise in connection with the Authority Bond or the Financing Agreement.

3. The County Representative and such officers, employees, and agents of the County as any one or more of them may designate, are each authorized and directed to execute and deliver any and all additional instruments, certificates, and other documents as may be necessary or convenient in order to carry out the purposes of this Resolution, all as may be advised by legal counsel.

4. This Resolution shall be effective immediately upon its adoption.

Approved: April 13, 2021

**BOARD OF SUPERVISORS OF
NELSON COUNTY, VIRGINIA,**

Chair

Exhibit A: Copy of VRA Term Sheet, dated January 25, 2021

Exhibit B: Form of Support Agreement

CERTIFICATE

The undersigned Clerk of the Board of Supervisors of Nelson County, Virginia hereby certifies that the foregoing constitutes a true and correct copy of a resolution adopted by the Board at a regular meeting duly held and called on April 13, 2021, at which at least a quorum of the Board was present and acting throughout, and that a record of the roll-call vote is as follows:

Name	AYE	NAY	ABSTAIN	ABSENT
Ernie Reed, Chair				
Jesse Rutherford, Vice Chair				
J. David Parr				
Thomas D. Harvey				
Robert G. Barton				

Dated: April 13, 2021

[SEAL]

Clerk
Board of Supervisors, Nelson County, Virginia



Stephanie L. Hamlett
Executive Director

January 25, 2021

Mr. George Miller
Executive Director
Nelson County Service Authority
P.O. Box 249
Lovingston, Virginia 22949

**Re: Virginia Water Facilities Revolving Fund
Nelson County Service Authority
C-515714 (FY2021 Funding Cycle) Commitment Letter**

Dear Mr. Miller:

Virginia Resources Authority (the "Authority") is pleased to advise you that the State Water Control Board (the "Board") has authorized funding from the Virginia Water Facilities Revolving Fund (the "Fund") to the Nelson County Service Authority ("NCSA") consisting of a loan amount up to \$14,328,000 (the "Loan"). The cost of funds on the Loan will be 0.50%, comprised of interest to the Fund of 0.30% and a fee of 0.20% for administrative and management services attributable to the Loan. Loan payments will begin approximately six months after Project completion for a term of twenty-five years.

The Loan will be used to finance the replacement of the Wintergreen wastewater treatment plant along with inflow and infiltration rehabilitation, together with related expenses (the "Project"). The Authority offers to extend to NCSA the Loan as stated, subject to the satisfaction of the conditions to purchase NCSA's Local Bond.

It is understood that the Loan will be secured by the water and wastewater system revenues of the NCSA and backed by a moral obligation pledge of the Nelson County, Virginia (the "County") by way of a Support Agreement. VRA would not enter into the Loan without the security and credit enhancement of the Support Agreement. The NCSA's Local Bond evidencing the Loan shall be issued on a parity basis with all pre-existing bonded indebtedness secured by a pledge of water and sewer system revenues.

The Local Bond shall be accompanied by an opinion of NCSA's bond counsel to the effect that the Local Bond will not be a "private activity bond" as defined in Section 141 of the Internal Revenue Code of 1986, as amended.

Loan closing and the disbursement of funds thereunder shall also be subject to the receipt of requisite funding from the (a) United States Environmental Protection Agency of the Capitalization Grant under the Water Quality Act of 1987 and (b) Commonwealth of Virginia Match Grant.

The amount of the first disbursement on this Loan must exceed the lesser of \$50,000 or five percent (5%) of the principal amount of the Loan. Loan closing and the disbursement of funds in connection therewith shall remain subject to satisfaction of any condition prerequisite thereto established by the Board. NCSA shall comply in all respects with all applicable federal, state, and local laws,

Mr. George Miller
January 25, 2021
Page 2

regulations and other requirements relating to or arising out of or in connection with the Project and the funding thereof by the Fund.

The Authority reserves the right to withdraw or alter the terms of this commitment if, between the date of the NCSA's loan application and the date of closing, NCSA incurs any debt or its financial condition changes in any way deemed material by the Authority in its sole discretion.

If you have any questions concerning the foregoing, please call Joe Bergeron of my staff at 804-616-3442. If you concur with the terms and conditions herein stated, please acknowledge your acceptance thereof by signing below and returning the original to me. Retain a copy for your records.

If Loan closing shall not have occurred by June 30, 2021, it is understood that the Authority reserves the right to modify any of the conditions of this commitment or to withdraw the loan offer.

Very truly yours,



Stephanie L. Hamlett

NCSA fully intends (i) to use the offered Loan for the Project and (ii) to commence or continue the Project, as applicable, pending closing of the Loan, on or about the _____ day of _____, 2021. The foregoing terms and conditions are hereby acknowledged and accepted the _____ day of _____, 2021.

By: _____
Executive Director

C: Daniel Lauro, Esq.
Jennifer Fitzgerald, NCSA
Megan M. Gilliland, Esq.
Karen M. Doran, DEQ – Clean Water Financing and Assistance Program

**SUPPORT AGREEMENT
NELSON COUNTY SERVICE AUTHORITY**

This **SUPPORT AGREEMENT** is made as of [REDACTED], 2021, between the **BOARD OF SUPERVISORS OF NELSON COUNTY, VIRGINIA** (the "Board"), acting as the governing body of the County of Nelson, Virginia (the "County"), **NELSON COUNTY SERVICE AUTHORITY** (the "Authority"), and the **VIRGINIA RESOURCES AUTHORITY** ("VRA"), as Administrator of the Virginia Water Facilities Revolving Fund.

RECITALS

WHEREAS, Authority was created by the Board pursuant to the Virginia Water and Waste Authorities Act (Chapter 51, Title 15.2, Code of Virginia of 1950, as amended) and owns and operates the water and wastewater (sewer) systems in the County (as more particularly defined in the Financing Agreement, the "System"); and

WHEREAS, the Authority has determined that it is in the best interest of the Authority and County for the Authority to issue and sell its **\$14,328,000** Revenue Bond (Wintergreen Project), Series 2021 (the "Bond") pursuant to a Financing Agreement dated as of [REDACTED], 2021 between the Authority and VRA to finance all or any portion of the capital costs to (a) acquire, construct, reconstruct, upgrade, expand, and equip the Authority's wastewater system and facilities related thereto, including but not limited to replacing the existing Wintergreen wastewater treatment plant with a new 0.3 MGD membrane bioreactor plant, improving the Wintergreen sewer collection system, including manhole and sewer line replacement and rehabilitation, and related appurtenances, and (b) pay costs of issuance in connection with the financing (the "Project"); and

WHEREAS, on [REDACTED], 2021 the Board adopted a resolution authorizing, among other things, the execution of an agreement providing for a non-binding moral obligation of the Board to consider certain appropriations in support of the Bond and the Project; and

AGREEMENT

NOW, THEREFORE, for and in consideration of the issuance of the Bond by the Authority, the purchase of the Bond by VRA, and of the mutual covenants herein set forth, the parties hereto agree as follows:

1. Unless otherwise defined, each capitalized term used in this Agreement (this "Agreement") shall have the meaning given to it in the Financing Agreement.
2. The Authority shall use its best efforts to issue the Bond and to use the proceeds of the Bond to finance the costs of the Project.
3. No later than May 15 of each year, beginning May 15, 20[REDACTED], the Authority shall notify the Board of the amount, if any, by which the Authority reasonably expects the Revenues to be insufficient (the "Annual Deficiency Amount") to pay (i) the debt service obligations under the

Financing Agreement, the Bond, and the Existing Parity Bonds, (ii) the Operation and Maintenance Expenses, and (iii) any other payments due and owing by the Authority under the Financing Agreement (the "Additional Payments") in full as and when due during the Authority's fiscal year beginning the following July 1.

4. The County Administrator of the County (the "County Administrator") shall include the Annual Deficiency Amount in his budget submitted to the Board for the following fiscal year as an amount to be appropriated to or on behalf of the Authority. The County Administrator shall deliver to VRA within 10 days after the adoption of the County's budget for each fiscal year, but not later than July 15 of each year, a certificate stating whether the Board has appropriated to or on behalf of the Authority, an amount equal to the Annual Deficiency Amount.

5. If at any time the Revenues shall be insufficient to make any of the payments referred to in paragraph 3 of this Agreement, the Authority shall notify the County Administrator and VRA of the amount of such insufficiency and the County Administrator shall request a supplemental appropriation from the Board in the amount necessary to make such payment of the Annual Deficiency Amount.

6. The County Administrator shall present each request for appropriation pursuant to paragraph 5 above to the Board, and the Board shall consider such request at the Board's next regularly scheduled meeting at which it is possible to satisfy any applicable notification requirement. Promptly after such meeting, the County Administrator shall notify VRA as to whether the amount so requested was appropriated. If the Board shall fail to make any such appropriation, the County Administrator shall add the amount of such requested appropriation to the Annual Deficiency Amount reported to the County by the County Administrator for the County's next fiscal year.

7. The Board hereby undertakes a non-binding obligation to appropriate such amounts as may be requested from time to time pursuant to paragraphs 4 and 5 above, to the fullest degree and in such manner as is consistent with the Constitution of Virginia and laws of the Commonwealth of Virginia. The Board, while recognizing that it is not empowered to make any binding commitment to make such appropriations in future fiscal years, hereby states its intent to make such appropriations in future fiscal years, and hereby recommends that future Boards of Supervisors do likewise.

8. The Board and the Authority acknowledge that (i) the Bond may be payable from and will be secured by amounts derived pursuant to this Agreement, (ii) VRA would not purchase the Bond without the security and credit enhancement provided by this Agreement, and (iii) VRA is treating this Agreement as a "local obligation" within the meaning of Section 62.1-199 of the Code of Virginia of 1950, as amended (the "Virginia Code"), which in the event of a nonpayment under this Agreement authorizes VRA to file an affidavit with the Governor that such nonpayment has occurred pursuant to Section 62.1-216.1 of the Virginia Code. In purchasing the Bond, VRA is further relying on Section 62.1-216.1 of the Virginia Code, which provides that if the Governor is satisfied that the nonpayment has occurred, the Governor will immediately make an order directing the Comptroller to withhold all further payment to the County of all funds, or of any part of them, appropriated and payable by the Commonwealth of Virginia to the County for any and all purposes,

and the Governor will, while the nonpayment continues, direct in writing the payment to VRA of all sums withheld by the Comptroller, or as much of them as is necessary, so as to cure, or cure insofar as possible, such nonpayment.

9. Nothing herein contained is or shall be deemed to be a lending of the credit of the County to the Authority, VRA, any holder of the Bond, or to any other person, and nothing contained in this Agreement is or shall be deemed to be a pledge of the faith and credit or the taxing power of the County, nor shall anything contained in this Agreement legally bind or obligate the Board to appropriate funds for the purposes described in this Agreement.

10. Any notices or requests required to be given hereunder shall be deemed given if sent by registered or certified mail, postage prepaid, addressed (i) if to the County, to Post Office Box 336, Lovingson, Virginia 22949, Attention: County Administrator, (ii) if to the Authority, to Post Office Box 249, Lovingson, Virginia 22949, Attention: Executive Director, and (iii) if to VRA, to 1111 East Main Street, Suite 1920, Richmond, Virginia 23219, Attention: Executive Director. Any party may designate any other address for notices or requests by giving notice.

11. It is the intent of the parties hereto that this Agreement shall be governed by the laws of the Commonwealth of Virginia.

12. This Agreement shall remain in full force and effect until the Bond and all other amounts payable by the Authority under the Financing Agreement have been paid in full.

13. This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which together shall constitute but one and the same instrument.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have each caused this Agreement to be executed in their respective names as of the date first above written.

**BOARD OF SUPERVISORS OF
NELSON COUNTY, VIRGINIA**

By: _____
Chair

DRAFT

NELSON COUNTY SERVICE AUTHORITY

By: _____

Title: Chair

DRAFT

VIRGINIA RESOURCES AUTHORITY

By: _____
Stephanie L. Hamlett, Executive Director

DRAFT

[Signature Page to Support Agreement – VRA]

Appendices to Credit Summary

Nelson County Service Authority

Projected Future Revenues and Debt Ratios

	2016 (audited)	2017 (audited)	2018 (audited)	2019 (audited)	2020 (audited)	2021 (adjusted budget)	2022 (projected)	2023 (projected)	2024 (projected)	2025 (projected)	2026 (projected)
Operating Revenues:											
Water and sewer revenues	\$ 3,569,828	\$ 3,557,780	\$ 3,575,687	\$ 3,538,927	\$ 3,890,910	\$ 3,541,375	\$ 3,738,118	\$ 3,836,489	\$ 3,934,861	\$ 3,934,861	\$ 3,934,861
Fire protection fees - Nelson County	318,812	318,812	318,812	318,812	290,609	206,000	206,000	206,000	206,000	206,000	206,000
Other revenues	104,545	74,385	81,594	87,022	83,591	83,591	83,591	83,591	83,591	83,591	83,591
Total Operating Revenues	\$ 3,993,185	\$ 3,950,977	\$ 3,976,093	\$ 3,944,761	\$ 4,265,110	\$ 3,830,966	\$ 4,027,709	\$ 4,126,080	\$ 4,224,452	\$ 4,224,452	\$ 4,224,452
Operating Expenditures:											
Water and sewer expenses	\$ 2,612,224	\$ 2,644,482	\$ 2,825,956	\$ 2,665,219	\$ 2,942,305	\$ 2,880,958	\$ 2,924,172	\$ 2,968,035	\$ 3,012,555	\$ 3,057,744	\$ 3,103,610
Other operating expenses	-	-	-	-	-	-	-	-	-	-	-
Additional O&M expenses (savings) from new project	-	-	-	-	-	-	-	-	34,319	35,005	35,705
Total Operating Expenses	\$ 2,612,224	\$ 2,644,482	\$ 2,825,956	\$ 2,665,219	\$ 2,942,305	\$ 2,880,958	\$ 2,924,172	\$ 2,968,035	\$ 3,046,874	\$ 3,092,749	\$ 3,139,315
Operating Income	\$ 1,380,961	\$ 1,306,495	\$ 1,150,137	\$ 1,279,542	\$ 1,322,805	\$ 950,008	\$ 1,103,536	\$ 1,158,045	\$ 1,177,577	\$ 1,131,703	\$ 1,085,136
Non-Operating Revenues (Expenses)											
Investment earnings	\$ 321	\$ 3,656	\$ 5,109	\$ 7,381	\$ 9,672	\$ 7,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Connection revenues	45,271	45,383	92,932	63,829	44,788	44,000	44,000	44,000	44,000	44,000	44,000
Other non-operating expenses	-	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	\$ 45,592	\$ 49,039	\$ 98,041	\$ 71,210	\$ 54,460	\$ 51,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
Revenues Available for Debt Service	\$ 1,426,553	\$ 1,355,534	\$ 1,248,178	\$ 1,350,752	\$ 1,377,265	\$ 1,001,008	\$ 1,150,536	\$ 1,205,045	\$ 1,224,577	\$ 1,178,703	\$ 1,132,136
Existing Debt Service:											
Existing Debt Service	\$ 1,005,353	\$ 1,180,496	\$ 952,493	\$ 593,012	\$ 486,051	\$ 382,400	\$ 382,412	\$ 382,426	\$ 382,442	\$ 364,610	\$ 364,610
Total	\$ 1,005,353	\$ 1,180,496	\$ 952,493	\$ 593,012	\$ 486,051	\$ 382,400	\$ 382,412	\$ 382,426	\$ 382,442	\$ 364,610	\$ 364,610
Funds Available for Additional Debt	\$ 421,200	\$ 175,038	\$ 295,685	\$ 757,740	\$ 891,214	\$ 618,608	\$ 768,124	\$ 822,619	\$ 842,135	\$ 814,093	\$ 767,526
Proposed Debt Service											
RD Loan (\$1.174 mm 40 yrs. @ 1.625%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 23,572	\$ 40,716	\$ 40,716	\$ 40,716
Proposed CWRLF Loan (\$14.328 mm 25 yrs. @ 0.50%)	-	-	-	-	-	-	-	-	361,049	622,097	622,097
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 23,572	\$ 401,765	\$ 662,813	\$ 662,813
Cash Funded Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 422,500	\$ 1,070,000	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (Deficit) Non-Cumulative	\$ 421,200	\$ 175,038	\$ 295,685	\$ 757,740	\$ 468,714	\$ (451,392)	\$ 762,124	\$ 799,047	\$ 440,371	\$ 151,279	\$ 104,713
Debt Service Coverage Ratio	1.42x	1.15x	1.31x	2.28x	2.83x	2.62x	2.96x	2.97x	1.56x	1.15x	1.10x
Surplus (Deficit) Non-Cumulative After Transfers	\$ 421,200	\$ 175,038	\$ 295,685	\$ 757,740	\$ 468,714	\$ (451,392)	\$ 762,124	\$ 799,047	\$ 440,371	\$ 151,279	\$ 104,713
Debt Service Coverage Ratio After Transfers	1.42x	1.15x	1.31x	2.28x	2.83x	2.62x	2.96x	2.97x	1.56x	1.15x	1.10x

Assumptions:

- Operating revenues have been adjusted for FY2021 to assume that only 90% of projected normalized revenues (beginning in FY2024) to account for potential implications of the pandemic. Recovery of full projected revenue occurs over a three-year period with 95% (FY2022) and 97.5% (FY2023) before reaching annualized projected revenues in FY2024. Fire protection fees from Nelson County are projected to remain flat at \$206,000 from FY2021 through the end of the review period. Other revenues have been adjusted down from the 2021 budget amount (\$125,000) to the amount achieved in FY2020 which is more in line with historical performance.
- Operating expenses excluding depreciation utilize an adjusted FY2021 budget amount to incorporate the Authority's conservative budgeting practices observed over the review period (and non-recurring expenses in FY2020). After adjusting the FY2021 budget amount, operating expenses are projected to increase annually by 1.5% to reflect inflation. Per the Authority's CWRLF application, it was noted that annual operating expenses were expected to increase by \$34,319 upon completion of the proposed CWRLF project.
- Non-operating revenues and expenses are projected to remain relatively flat based upon the FY2021 budget amounts. Investment earnings were adjusted downward slightly given the current interest rate environment.
- Construction for the proposed project is expected to be completed in June 2023 and payments are expected to begin in December 2023. Full monthly principal and interest payments begin on the new Rural Development debt in March 2023.

Rates and Charges

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Average Monthly Water Charge - Wintergreen	\$ 52.35	\$ 52.35	\$ 52.35	\$ 52.35	\$ 56.50	\$ 56.50	\$ 56.50	\$ 56.50	\$ 56.50	\$ 56.50	\$ 56.50
Average Monthly Water Charge - Other Users	48.70	48.70	48.70	48.70	52.50	52.50	52.50	52.50	52.50	52.50	52.50
Water Connection Charge	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Average Monthly Sewer Charge - Wintergreen	56.95	56.95	56.95	56.95	64.00	64.00	64.00	64.00	64.00	64.00	64.00
Average Monthly Sewer Charge - Other Users	56.95	56.95	56.95	56.95	64.00	64.00	64.00	64.00	64.00	64.00	64.00
Sewer Connection Charge	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00

Source: Nelson County Service Authority
Assumes Average Usage of 4,800 Gallons

Grace Mawyer

From: Steve Carter
Sent: Tuesday, March 16, 2021 3:00 PM
To: Grace Mawyer
Subject: FW: Nelson County
Attachments: NCSA_C-515714_Credit Summary_2021_01_15_Financial Projections.pdf

Grace,

FYI. Please include Peter's below message and the above attachment in the NCSA subject for 3-19.

Steve

From: Peter G. DAlema [mailto:PDalema@VirginiaResources.org]
Sent: Monday, March 15, 2021 10:23 AM
To: Steve Carter <SCarter@nelsoncounty.org>
Cc: Candy McGarry <CMcGarry@nelsoncounty.org>; Joseph Bergeron <JBergeron@VirginiaResources.org>; Shawn B. Crumlish <SCrumlish@VirginiaResources.org>
Subject: RE: Nelson County

Hi Steve:

Attached please find the VRA projections that were completed as part of the Nelson County Service Authority credit review. VRA's projections indicated that no additional County support would be needed during the projected period (FY22-26) beyond the Fire Protection fee currently in place that are paid by Nelson County. Some rate adjustments may be needed going forward for the Service Authority to maintain the required debt service coverage depending on inflation in operating expenses, etc.

I copied my colleague, Joe Bergeron, on this as he completed the related credit work. He can discuss this further if you have any questions.

Thank you,
Peter

Peter D'Alema
(804) 616-3446 direct dial
pdalema@virginiaresources.org



From: Steve Carter <SCarter@nelsoncounty.org>
Sent: Friday, March 12, 2021 3:58 PM
To: Peter G. DAlema <PDalema@VirginiaResources.org>
Cc: Candy McGarry <CMcGarry@nelsoncounty.org>
Subject: RE: Nelson County

Peter,

To Steve Carter, County Administrator
Candy McGarry, Finance Director
Nelson County

From Roland M. Kooch, Jr., Senior Vice President, Davenport Public Finance

Date March 17, 2021

Subject Cost of Issuance Budget - 2021 Lease Revenue Bond (Refinancing of 2012 Bond)

CC: Ben Wilson, Associate Vice President, Davenport Public Finance

In anticipation of the upcoming meetings of Nelson County’s (the “County”) Board of Supervisors/IDA and School Board related to the 2021 Lease Revenue Bond (the “2021 Bond”), Davenport & Company LLC (“Davenport”), as Financial Advisor to the County, has enclosed the following summary of the transaction and proposed cost of issuance budget.

Background

Over the course of the past 60 days, Davenport has worked with County staff and its Bond Counsel (Sands Anderson PC) to pursue the opportunity to refinance the 2012 Bond through Virginia Public School Authority’s (“VPSA”) spring financing. During the process of submitting the application to VPSA and preparing for its spring financing, our interaction with the bondholder of the 2012 Bond (BB&T/Truist Bank) resulted in a successful renegotiation and ability to refinance the 2012 Bond at a “locked-in” interest rate of 1.43%. The bank also agreed to waive its 1% prepayment penalty. These terms offered by BB&T/Truist enables the County to realize the guaranteed amount of savings totaling approximately \$185,000, which is 3.3% on a present value basis and in excess of the industry standard 3% benchmark. By locking in the savings today with BB&T/Truist versus waiting for the VPSA spring bond sale on April 20 (approximately 30 days from today), the County has avoided the potential change in interest rates that may occur between now and April 20 that could result in lower savings or make the refunding not feasible. Lastly, we would like to point out that the savings we have been discussing with the County and the Board are net of all costs of issuance as outlined below.

Proposed Cost of Issuance Budget

In anticipation of finalizing the numbers and documentation necessary to bring the transaction to closure, we have provided below the cost of issuance budget for your review.

	Costs of Issuance	Amounts
1	Sands Anderson PC (Bond Counsel)	35,000.00
2	Davenport & Company LLC (Financial Advisor)	27,000.00
3	McGuireWoods LLP (Lender's Counsel)	3,000.00
4	Total Costs of Issuance	\$ 65,000.00
5		
6	Davenport Detail	
7	Financial Advisory Fee	25,500.00
8	Indirect Expenses (4% of Fee)	1,020.00
9	Direct Expenses (Estimated through Closing)	480.00
10	Total Davenport Fees & Expenses	\$ 27,000.00

We would like to note that Davenport’s proposed \$25,500 fee for the refinancing, while based on the fee arrangements in the Dinwiddie Contract via the County’s cooperative procurement Services Agreement, is discounted from the \$50,000 formula in the Dinwiddie Contract (minimum fee of \$30,000 plus \$20,000 refunding transaction component). In addition, as pointed out above the final savings from the refunding is net of all closing costs in the above budget

Please feel free to contact me further with any questions.

Municipal Advisor Disclosure

The U.S. Securities and Exchange Commission (the “SEC”) has clarified that a broker, dealer or municipal securities dealer engaging in municipal advisory activities outside the scope of underwriting a particular issuance of municipal securities should be subject to municipal advisor registration. Davenport & Company LLC (“Davenport”) has registered as a municipal advisor with the SEC. As a registered municipal advisor Davenport may provide advice to a municipal entity or obligated person. An obligated person is an entity other than a municipal entity, such as a not for profit corporation, that has commenced an application or negotiation with an entity to issue municipal securities on its behalf and for which it will provide support. If and when an issuer engages Davenport to provide financial advisory or consultant services with respect to the issuance of municipal securities, Davenport is obligated to evidence such a financial advisory relationship with a written agreement.

When acting as a registered municipal advisor Davenport is a fiduciary required by federal law to act in the best interest of a municipal entity without regard to its own financial or other interests. Davenport is not a fiduciary when it acts as a registered investment advisor, when advising an obligated person, or when acting as an underwriter, though it is required to deal fairly with such persons.

This material was prepared by public finance, or other non-research personnel of Davenport. This material was not produced by a research analyst, although it may refer to a Davenport research analyst or research report. Unless otherwise indicated, these views (if any) are the author’s and may differ from those of the Davenport fixed income or research department or others in the firm. Davenport may perform or seek to perform financial advisory services for the issuers of the securities and instruments mentioned herein.

This material has been prepared for information purposes only and is not a solicitation of any offer to buy or sell any security/instrument or to participate in any trading strategy. Any such offer would be made only after a prospective participant had completed its own independent investigation of the securities, instruments or transactions and received all information it required to make its own investment decision, including, where applicable, a review of any offering circular or memorandum describing such security or instrument. That information would contain material information not contained herein and to which prospective participants are referred. This material is based on public information as of the specified date, and may be stale thereafter. We have no obligation to tell you when information herein may change. We make no representation or warranty with respect to the completeness of this material. Davenport has no obligation to continue to publish information on the securities/instruments mentioned herein. Recipients are required to comply with any legal or contractual restrictions on their purchase, holding, sale, exercise of rights or performance of obligations under any securities/instruments transaction.

The securities/instruments discussed in this material may not be suitable for all investors or issuers. Recipients should seek independent financial advice prior to making any investment decision based on this material. This material does not provide individually tailored investment advice or offer tax, regulatory, accounting or legal advice. Prior to entering into any proposed transaction, recipients should determine, in consultation with their own investment, legal, tax, regulatory and accounting advisors, the economic risks and merits, as well as the legal, tax, regulatory and accounting characteristics and consequences, of the transaction. You should consider this material as only a single factor in making an investment decision.

The value of and income from investments and the cost of borrowing may vary because of changes in interest rates, foreign exchange rates, default rates, prepayment rates, securities/instruments prices, market indexes, operational or financial conditions or companies or other factors. There may be time limitations on the exercise of options or other rights in securities/instruments transactions. Past performance is not necessarily a guide to future performance and estimates of future performance are based on assumptions that may not be realized. Actual events may differ from those assumed and changes to any assumptions may have a material impact on any projections or estimates. Other events not taken into account may occur and may significantly affect the projections or estimates. Certain assumptions may have been made for modeling purposes or to simplify the presentation and/or calculation of any projections or estimates, and Davenport does not represent that any such assumptions will reflect actual future events. Accordingly, there can be no assurance that estimated returns or projections will be realized or that actual returns or performance results will not materially differ from those estimated herein. This material may not be sold or redistributed without the prior written consent of Davenport.

Version 01.13.14 | RT | RK

County

Nelson County, Virginia
84 Courthouse Square
P.O. Box 336
Lovingston, VA 22949

Steve Carter ☎ (434) 263-7000
County Administrator ✉ scarter@nelsoncounty.org

Candy McGarry ☎ (434) 263-7135
Finance Director ✉ cmcgarry@nelsoncounty.org

Grace Mawyer ☎ (434) 263-7000
Administrative Assistant/
Deputy Clerk to the Board ✉ gmawyer@nelsoncounty.org

Amanda Spivey ☎ (434) 263-7000
Secretary III ✉ aspivey@nelsoncounty.org

Bond Counsel

Sands Anderson PC
1005 Slater Road, Suite 200
Durham, North Carolina 27703

Paul C. Jacobson ☎ (919) 313-0045
Attorney ✉ pjacobson@sandsanderson.com

Financial Advisor

Davenport & Company LLC
One James Center
901 East Cary Street, Suite 1100
Richmond, Virginia 23219

Roland Kooch ☎ (804) 697-2906
Senior Vice President ✉ rkooch@investdavenport.com

Ben Wilson ☎ (804) 697-2920
Associate Vice President ✉ bwilson@investdavenport.com

Lender

BB&T now Truist
352 State Route 34
Hurricane, WV 25526

Rusty Akers ☎ (304) 353-1635
Vice President ✉ rusty.akers@bbandt.com

Lender's Counsel

McGuireWoods LLP
Gateway Plaza
800 East Canal Street
Richmond, VA 23219

T.W. Bruno ☎ (804) 775-1853
Partner ✉ tbruno@mcguirewoods.com

Mar-21							Apr-21						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29	30	

Green | Board of Supervisors Meeting
Yellow | EDA Board Meeting
Blue | School Board Meeting
Holidays are denoted in red.

Working Group (“WG”)

Role	Entity	Defined
Issuer	Nelson County, Virginia	County
Financial Advisor	Davenport & Company LLC	FA
Bond Counsel	Sands Anderson PC	BC
Lender	BB&T now Truist	BB&T
Lender’s Counsel	McGuireWoods LLP	LC

Date	Task	Responsibility
March 25	County Board Meeting <ul style="list-style-type: none"> County Board considers approving final authorizing resolution(s) and form of financing documents. 	County
April 1	EDA Board Meeting <ul style="list-style-type: none"> EDA Board considers approving final resolution(s). School Board Meeting <ul style="list-style-type: none"> School Board considers approving final resolution(s) related to collateral. 	County
April 2-9	<ul style="list-style-type: none"> Coordination on the completion of documents. Finalize Closing Memo. 	BC/FA
Week of April 12	<ul style="list-style-type: none"> Bond Counsel to coordinate on final signatures on documents. Documents recorded and finalized. 	County/BC
April 20	<ul style="list-style-type: none"> Closing and funding. Payoff of 2012 Bond. 	WG

TABLE OF CONTENTS

Nelson County, Virginia
2021 Refunding
BB&T/Truist Bank
Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Report	Page
Sources and Uses of Funds	1
Bond Pricing	2
Bond Summary Statistics	3
Net Debt Service	4
Summary of Bonds Refunded	6
Summary of Refunding Results	7
Savings	8
Prior Bond Debt Service	9
Escrow Requirements	10
Proof of Arbitrage Yield	11
Form 8038 Statistics	12
Disclaimer	14

SOURCES AND USES OF FUNDS

Nelson County, Virginia
2021 Refunding
BB&T/Truist Bank
Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Dated Date 04/20/2021
Delivery Date 04/20/2021

Sources:

Bond Proceeds:	
Par Amount	5,482,000.00

5,482,000.00

Uses:

Refunding Escrow Deposits:	
Cash Deposit	5,416,762.85
Delivery Date Expenses:	
Cost of Issuance	65,000.00
Other Uses of Funds:	
Additional Proceeds	237.15

5,482,000.00

BOND PRICING

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Bond Component:					
	08/15/2021	639,000	1.430%	1.430%	100.000
	08/15/2022	777,000	1.430%	1.430%	100.000
	08/15/2023	782,000	1.430%	1.430%	100.000
	08/15/2024	797,000	1.430%	1.430%	100.000
	08/15/2025	817,000	1.430%	1.430%	100.000
	08/15/2026	831,000	1.430%	1.430%	100.000
	08/15/2027	839,000	1.430%	1.430%	100.000
		5,482,000			

Dated Date	04/20/2021	
Delivery Date	04/20/2021	
First Coupon	08/15/2021	
Par Amount	5,482,000.00	
Original Issue Discount		
Production	5,482,000.00	100.000000%
Underwriter's Discount		
Purchase Price	5,482,000.00	100.000000%
Accrued Interest		
Net Proceeds	5,482,000.00	

BOND SUMMARY STATISTICS

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Dated Date	04/20/2021
Delivery Date	04/20/2021
First Coupon	08/15/2021
Last Maturity	08/15/2027
Arbitrage Yield	1.430176%
True Interest Cost (TIC)	1.430176%
Net Interest Cost (NIC)	1.430000%
All-In TIC	1.789133%
Average Coupon	1.430000%
Average Life (years)	3.455
Weighted Average Maturity (years)	3.455
Duration of Issue (years)	3.357
Par Amount	5,482,000.00
Bond Proceeds	5,482,000.00
Total Interest	270,844.78
Net Interest	270,844.78
Total Debt Service	5,752,844.78
Maximum Annual Debt Service	848,939.35
Average Annual Debt Service	910,340.27
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	
Total Underwriter's Discount	
Bid Price	100.000000

Bond Component	Par Value	Price	Average Coupon	Average Life
Bond Component	5,482,000.00	100.000	1.430%	3.455
	5,482,000.00			3.455

	TIC	All-In TIC	Arbitrage Yield
Par Value	5,482,000.00	5,482,000.00	5,482,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount			
- Cost of Issuance Expense		-65,000.00	
- Other Amounts			
Target Value	5,482,000.00	5,417,000.00	5,482,000.00
Target Date	04/20/2021	04/20/2021	04/20/2021
Yield	1.430176%	1.789133%	1.430176%

NET DEBT SERVICE

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
06/30/2022	639,000	1.430%	59,669.53	698,669.53	698,669.53
06/30/2023	777,000	1.430%	63,699.35	840,699.35	840,699.35
06/30/2024	782,000	1.430%	52,552.50	834,552.50	834,552.50
06/30/2025	797,000	1.430%	41,262.65	838,262.65	838,262.65
06/30/2026	817,000	1.430%	29,722.55	846,722.55	846,722.55
06/30/2027	831,000	1.430%	17,939.35	848,939.35	848,939.35
06/30/2028	839,000	1.430%	5,998.85	844,998.85	844,998.85
	5,482,000		270,844.78	5,752,844.78	5,752,844.78

NET DEBT SERVICE

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
08/15/2021	639,000	1.430%	25,042.08	664,042.08	664,042.08	
02/15/2022			34,627.45	34,627.45	34,627.45	
06/30/2022						698,669.53
08/15/2022	777,000	1.430%	34,627.45	811,627.45	811,627.45	
02/15/2023			29,071.90	29,071.90	29,071.90	
06/30/2023						840,699.35
08/15/2023	782,000	1.430%	29,071.90	811,071.90	811,071.90	
02/15/2024			23,480.60	23,480.60	23,480.60	
06/30/2024						834,552.50
08/15/2024	797,000	1.430%	23,480.60	820,480.60	820,480.60	
02/15/2025			17,782.05	17,782.05	17,782.05	
06/30/2025						838,262.65
08/15/2025	817,000	1.430%	17,782.05	834,782.05	834,782.05	
02/15/2026			11,940.50	11,940.50	11,940.50	
06/30/2026						846,722.55
08/15/2026	831,000	1.430%	11,940.50	842,940.50	842,940.50	
02/15/2027			5,998.85	5,998.85	5,998.85	
06/30/2027						848,939.35
08/15/2027	839,000	1.430%	5,998.85	844,998.85	844,998.85	
06/30/2028						844,998.85
	5,482,000		270,844.78	5,752,844.78	5,752,844.78	5,752,844.78

SUMMARY OF BONDS REFUNDED

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Bond	Maturity Date	Interest Rate	Par Amount	Call Date	Call Price
EDA of Nelson County, Virginia Public Facility Lease Revenue and Refunding Bond, Series 2012, 2012, BOND:					
	08/15/2021	2.750%	585,000.00	04/20/2021	100.000
	08/15/2022	2.750%	745,000.00	04/20/2021	100.000
	08/15/2023	2.750%	760,000.00	04/20/2021	100.000
	08/15/2024	2.750%	785,000.00	04/20/2021	100.000
	08/15/2025	2.750%	815,000.00	04/20/2021	100.000
	08/15/2026	2.750%	840,000.00	04/20/2021	100.000
	08/15/2027	2.750%	860,000.00	04/20/2021	100.000
			5,390,000.00		

SUMMARY OF REFUNDING RESULTS

Nelson County, Virginia

2021 Refunding

BB&T/Truist Bank

Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Dated Date	04/20/2021
Delivery Date	04/20/2021
Arbitrage yield	1.430176%
Escrow yield	0.000000%
Value of Negative Arbitrage	
Bond Par Amount	5,482,000.00
True Interest Cost	1.430176%
Net Interest Cost	1.430000%
All-In TIC	1.789133%
Average Coupon	1.430000%
Average Life	3.455
Weighted Average Maturity	3.455
Par amount of refunded bonds	5,390,000.00
Average coupon of refunded bonds	2.750000%
Average life of refunded bonds	3.518
Remaining weighted average maturity of refunded bonds	3.518
PV of prior debt to 04/20/2021 @ 1.430176%	5,658,078.54
Net PV Savings	176,315.69
Percentage savings of refunded bonds	3.271163%

SAVINGS

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Date	Prior Debt Service	Refunding Debt Service	Savings	Present Value to 04/20/2021 @ 1.4301756%
06/30/2022	725,181.25	698,669.53	26,511.72	26,169.08
06/30/2023	866,893.75	840,699.35	26,194.40	25,520.05
06/30/2024	861,200.00	834,552.50	26,647.50	25,630.69
06/30/2025	864,956.25	838,262.65	26,693.60	25,346.50
06/30/2026	872,956.25	846,722.55	26,233.70	24,591.22
06/30/2027	875,200.00	848,939.35	26,260.65	24,305.16
06/30/2028	871,825.00	844,998.85	26,826.15	24,515.84
	5,938,212.50	5,752,844.78	185,367.72	176,078.54

Savings Summary

PV of savings from cash flow	176,078.54
Plus: Refunding funds on hand	237.15
Net PV Savings	<u>176,315.69</u>

PRIOR BOND DEBT SERVICE

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Period Ending	Principal	Coupon	Interest	Debt Service	Bond Balance	Total Bond Value
04/20/2021					5,390,000	5,390,000
08/15/2021	585,000	2.750%	74,112.50	659,112.50	4,805,000	4,805,000
02/15/2022			66,068.75	66,068.75	4,805,000	4,805,000
08/15/2022	745,000	2.750%	66,068.75	811,068.75	4,060,000	4,060,000
02/15/2023			55,825.00	55,825.00	4,060,000	4,060,000
08/15/2023	760,000	2.750%	55,825.00	815,825.00	3,300,000	3,300,000
02/15/2024			45,375.00	45,375.00	3,300,000	3,300,000
08/15/2024	785,000	2.750%	45,375.00	830,375.00	2,515,000	2,515,000
02/15/2025			34,581.25	34,581.25	2,515,000	2,515,000
08/15/2025	815,000	2.750%	34,581.25	849,581.25	1,700,000	1,700,000
02/15/2026			23,375.00	23,375.00	1,700,000	1,700,000
08/15/2026	840,000	2.750%	23,375.00	863,375.00	860,000	860,000
02/15/2027			11,825.00	11,825.00	860,000	860,000
08/15/2027	860,000	2.750%	11,825.00	871,825.00		
	5,390,000		548,212.50	5,938,212.50		

ESCROW REQUIREMENTS

Nelson County, Virginia
2021 Refunding
BB&T/Truist Bank

Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Period Ending	Interest	Principal Redeemed	Total
04/20/2021	26,762.85	5,390,000.00	5,416,762.85
	26,762.85	5,390,000.00	5,416,762.85

PROOF OF ARBITRAGE YIELD

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Date	Debt Service	Present Value to 04/20/2021 @ 1.4301755748%
08/15/2021	664,042.08	661,025.99
02/15/2022	34,627.45	34,225.43
08/15/2022	811,627.45	796,508.82
02/15/2023	29,071.90	28,327.79
08/15/2023	811,071.90	784,700.90
02/15/2024	23,480.60	22,555.86
08/15/2024	820,480.60	782,571.52
02/15/2025	17,782.05	16,840.04
08/15/2025	834,782.05	784,945.95
02/15/2026	11,940.50	11,147.94
08/15/2026	842,940.50	781,401.97
02/15/2027	5,998.85	5,521.42
08/15/2027	844,998.85	772,226.37
	5,752,844.78	5,482,000.00

Proceeds Summary

Delivery date	04/20/2021
Par Value	5,482,000.00
Target for yield calculation	5,482,000.00

FORM 8038 STATISTICS

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Dated Date 04/20/2021
 Delivery Date 04/20/2021

Bond Component	Date	Principal	Coupon	Price	Issue Price	Redemption at Maturity
Bond Component:						
	08/15/2021	639,000.00	1.430%	100.000	639,000.00	639,000.00
	08/15/2022	777,000.00	1.430%	100.000	777,000.00	777,000.00
	08/15/2023	782,000.00	1.430%	100.000	782,000.00	782,000.00
	08/15/2024	797,000.00	1.430%	100.000	797,000.00	797,000.00
	08/15/2025	817,000.00	1.430%	100.000	817,000.00	817,000.00
	08/15/2026	831,000.00	1.430%	100.000	831,000.00	831,000.00
	08/15/2027	839,000.00	1.430%	100.000	839,000.00	839,000.00
		5,482,000.00			5,482,000.00	5,482,000.00

	Maturity Date	Interest Rate	Issue Price	Stated Redemption at Maturity	Weighted Average Maturity	Yield
Final Maturity	08/15/2027	1.430%	839,000.00	839,000.00		
Entire Issue			5,482,000.00	5,482,000.00	3.4550	1.4302%

Proceeds used for accrued interest	0.00
Proceeds used for bond issuance costs (including underwriters' discount)	65,000.00
Proceeds used for credit enhancement	0.00
Proceeds allocated to reasonably required reserve or replacement fund	0.00
Proceeds used to refund prior tax-exempt bonds	5,416,762.85
Proceeds used to refund prior taxable bonds	0.00
Remaining WAM of prior tax-exempt bonds (years)	3.5180
Remaining WAM of prior taxable bonds (years)	0.0000
Last call date of refunded tax-exempt bonds	04/20/2021

2011 Form 8038 Statistics

Proceeds used to currently refund prior issues	5,416,762.85
Proceeds used to advance refund prior issues	0.00
Remaining weighted average maturity of the bonds to be currently refunded	3.5180
Remaining weighted average maturity of the bonds to be advance refunded	0.0000

FORM 8038 STATISTICS

Nelson County, Virginia
 2021 Refunding
 BB&T/Truist Bank
 Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

Refunded Bonds

Bond Component	Date	Principal	Coupon	Price	Issue Price
EDA of Nelson County, Virginia Public Facility Lease Revenue and Refunding Bond, Series 2012:					
BOND	08/15/2021	585,000.00	2.750%	100.000	585,000.00
BOND	08/15/2022	745,000.00	2.750%	100.000	745,000.00
BOND	08/15/2023	760,000.00	2.750%	100.000	760,000.00
BOND	08/15/2024	785,000.00	2.750%	100.000	785,000.00
BOND	08/15/2025	815,000.00	2.750%	100.000	815,000.00
BOND	08/15/2026	840,000.00	2.750%	100.000	840,000.00
BOND	08/15/2027	860,000.00	2.750%	100.000	860,000.00
		5,390,000.00			5,390,000.00

	Last Call Date	Issue Date	Remaining Weighted Average Maturity
EDA of Nelson County, Virginia Public Facility Lease Revenue and Refunding Bond, Series 2012	04/20/2021	03/29/2012	3.5180
All Refunded Issues	04/20/2021		3.5180

DISCLAIMER

Nelson County, Virginia
2021 Refunding
BB&T/Truist Bank
Proposed Final Numbers

Preliminary, subject to sign-off by the Working Group

The U.S. Securities and Exchange Commission (the 'SEC') has clarified that a broker, dealer or municipal securities dealer engaging in municipal advisory activities outside the scope of underwriting a particular issuance of municipal securities should be subject to municipal advisor registration. Davenport & Company LLC ('Davenport') has registered as a municipal advisor with the SEC. As a registered municipal advisor Davenport may provide advice to a municipal entity or obligated person. An obligated person is an entity other than a municipal entity, such as a not for profit corporation, that has commenced an application or negotiation with an entity to issue municipal securities on its behalf and for which it will provide support. If and when an issuer engages Davenport to provide financial advisory or consultant services with respect to the issuance of municipal securities, Davenport is obligated to evidence such a financial advisory relationship with a written agreement.

When acting as a registered municipal advisor Davenport is a fiduciary required by federal law to act in the best interest of a municipal entity without regard to its own financial or other interests. Davenport is not a fiduciary when it acts as a registered investment advisor, when advising an obligated person, or when acting as an underwriter, though it is required to deal fairly with such persons,

This material was prepared by public finance, or other non-research personnel of Davenport. This material was not produced by a research analyst, although it may refer to a Davenport research analyst or research report. Unless otherwise indicated, these views (if any) are the author's and may differ from those of the Davenport fixed income or research department or others in the firm. Davenport may perform or seek to perform financial advisory services for the issuers of the securities and instruments mentioned herein.

This material has been prepared for information purposes only and is not a solicitation of any offer to buy or sell any security/instrument or to participate in any trading strategy. Any such offer would be made only after a prospective participant had completed its own independent investigation of the securities, instruments or transactions and received all information it required to make its own investment decision, including, where applicable, a review of any offering circular or memorandum describing such security or instrument. That information would contain material information not contained herein and to which prospective participants are referred. This material is based on public information as of the specified date, and may be stale thereafter. We have no obligation to tell you when information herein may change. We make no representation or warranty with respect to the completeness of this material. Davenport has no obligation to continue to publish information on the securities/instruments mentioned herein. Recipients are required to comply with any legal or contractual restrictions on their purchase, holding, sale, exercise of rights or performance of obligations under any securities/instruments transaction.

The securities/instruments discussed in this material may not be suitable for all investors or issuers. Recipients should seek independent financial advice prior to making any investment decision based on this material. This material does not provide individually tailored investment advice or offer tax, regulatory, accounting or legal advice. Prior to entering into any proposed transaction, recipients should determine, in consultation with their own investment, legal, tax, regulatory and accounting advisors, the economic risks and merits, as well as the legal, tax, regulatory and accounting characteristics and consequences, of the transaction. You should consider this material as only a single factor in making an investment decision.

The value of and income from investments and the cost of borrowing may vary because of changes in interest rates, foreign exchange rates, default rates, prepayment rates, securities/instruments prices, market indexes, operational or financial conditions or companies or other factors. There may be time limitations on the exercise of options or other rights in securities/instruments transactions. Past performance is not necessarily a guide to future performance and estimates of future performance are based on assumptions that may not be realized. Actual events may differ from those assumed and changes to any assumptions may have a material impact on any projections or estimates. Other events not taken into account may occur and may significantly affect the projections or estimates. Certain assumptions may have been made for modeling purposes or to simplify the presentation and/or calculation of any projections or estimates, and Davenport does not represent that any such assumptions will reflect actual future events. Accordingly, there can be no assurance that estimated returns or projections will be realized or that actual returns or performance results will not materially differ from those estimated herein. This material may not be sold or redistributed without the prior written consent of Davenport

FY21-22 Draft General Fund Budget as of March 19, 2021

Executive Summary- Introduced General Fund Budget

\$41,714,847 Balanced Budget

Proposed FY21 Carryover Funds: \$1,210,782 for One-time FY22 Capital Outlay Expenses

FY21 and FY22 Revenue Comparison: Proposed Revenues are based upon current tax rates and current revenue streams.

	<u>FY21</u>	<u>FY22</u>	<u>\$Change</u>	<u>%Change</u>
Local Revenues:	\$31,651,824	\$31,977,279	\$325,455	1.03%
State Revenues:	\$ 4,798,130	\$ 4,163,158	(\$634,972)	-13.23%
Federal Revenues:	\$ 2,609,383	\$ 4,087,851	\$1,478,468	56.66%
Other Revenues:	\$ 138,328	\$ 275,777	\$ 137,449	99.36%
Year Ending Balance:	<u>\$ 3,063,420</u>	<u>\$ 1,210,782</u>	<u>(\$1,852,638)</u>	<u>-60.48</u>
Total:	\$42,261,085	\$41,714,847	(\$546,238)	-1.29%

FY22 COVID-19 Stimulus Funding included in Federal Revenues: \$2,921,411

FY21 & FY22 Recurring Funds Available in FY22

FY22 Recurring Funds Available		
FY21 Recurring Contingency		\$489,953
FY21 Capital Outlay Covered With Recurring Funds		\$637,103
	Subtotal FY21 Funds	\$1,127,056
FY22 Increase in Local Revenue		\$325,455
FY22 Funds Transferred In (Reassessment)		<u>\$255,377</u>
	Available Funds for FY22	\$1,707,888

EXPENDITURES

FY22 EXPENDITURES (Including Staff Changes)

FY22 Total Expenditures:			
<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$42,261,085	\$41,714,847	(\$546,238)	-1.29%

FY22 Contingencies & Reserves:

Recurring Contingency (FY22 Revenues Exceeding Expenditures):	\$356,566
Non-Recurring Contingency (FY21 Carryover):	<u>\$0</u>
Total Contingencies:	<u>\$356,566</u>
School Resource Officer Reserve:	\$207,132
Reserve for School Capital:	<u>\$0</u>
Total Reserves:	<u>\$207,132</u>

FY22 Proposed Expenditure Increases:

Proposed Net Departmental Operational Changes: (Includes 3.7% Increase in Health Insurance of Approximately \$27,802 and recommended new positions- see below)	\$301,336
Balance of FY22 Reassessment Contract Work & Board of Equalization: (offset by the Transfer-in of set-aside Reassessment Funds)	\$194,454
Proposed Capital Outlay Increase (Dept. 91050):	\$163,987
Albemarle-Charlottesville Regional Jail Increase:	\$206,663
Non-Departmental (Agency & Other) Increase (Dept. 91030): (Includes 5% Salary Increase & Associated Benefits of \$271,692)	\$ 47,263
School Operations Increase Including School Nurses (As Requested): (Includes 5% Salary + Step Increase & Associated Benefits of \$793,624)	\$206,800
Virginia Public Assistance (DSS) Local Increase: (Includes 5% Salary Increase & Associated Benefits)	\$ 23,639

Proposed Salary & Benefits Increases:

FY22 Proposed 5% Salary Increase & Associated Benefits FT & PT employees:	\$271,692
FY22 3.7% Increase in Health Insurance Premiums (FT employees Only) (Maintains same plans and levels of coverage currently offered)	<u>\$ 27,802</u>
FY22 Increase in Worker's Compensation Insurance Premiums (Experience modification factor increased from 1.06 to 1.35)	\$ 21,000
FY22 Total Proposed Salary & Benefits Increase:	<u>\$320,494</u>

Proposed New Positions:

<u>New Positions Requested & Recommended:</u>	
FT Buildings & Grounds (General & Trail Maintenance)	\$53,422 Salary & Benefits
FT Solid Waste Transfer Station/Scale-house Operator	\$48,507 Salary & Benefits
PT Social Media Specialist (Tourism & Econ. Development)	\$23,791 Wages & FICA
FT Library Position (Included in Library Request)	\$40,191 Salary & Benefits

New Vehicles Requested & Recommended: *Note: Requested vehicles have been included in the Capital Outlay section of the budget (Department 91050) and will be moved to Motor pool (Department 43040) if approved:*

<u>New Vehicles:</u>	
4 Sheriff's Department Vehicles & Equipment as Requested: (1 vehicle \$32,555 & equipment \$19,145 = \$51,700)	\$206,800

FY21-22 Draft General Fund Budget as of March 19, 2021

Overview of Introduced General Fund Budget

\$41,714,847 Balanced Budget

FY21 EOY Projections:

FY21 Projected Revenues:	\$42,937,289	
FY21 Projected Expenditures:	<u>\$41,726,507</u>	
FY21 Carryover Funds:	\$1,210,782	Proposed Use: One-time FY22 Capital Outlay Expenses

FY21 and FY22 Revenue Comparison: Proposed Revenues are based upon current tax rates and current revenue streams.

		<u>FY21</u>	<u>FY22</u>	
<u>\$Change</u>	<u>%Change</u>			
Local Revenues:	\$31,651,824	\$31,977,279	\$325,455	1.03%
State Revenues:	\$ 4,798,130	\$ 4,163,158	(\$634,972)	-13.23%
Federal Revenues:	\$ 2,609,383	\$ 4,087,851	\$1,478,468	56.66%
Other Revenues:	\$ 138,328	\$ 275,777	\$ 137,449	99.36%
Year Ending Balance:	<u>\$ 3,063,420</u>	<u>\$ 1,210,782</u>	(\$1,852,638)	-60.48
Total:	\$42,261,085	\$41,714,847	(\$546,238)	-1.29%

FY21 & FY22 Recurring Funds Available in FY22:

FY22 Recurring Funds Available		
FY21 Recurring Contingency		\$489,953
FY21 Capital Outlay Covered With Recurring Funds		\$637,103
	Subtotal FY21 Funds	\$1,127,056
FY22 Increase in Local Revenue		\$325,455
FY22 Funds Transferred In (Reassessment)		<u>\$255,377</u>
	Available Funds for FY22	\$1,707,888

Maintenance of 2020 (Current) Tax Rates Per \$100 of Assessed Value:

Real Property & Mobile Home Tax	\$.72
Tangible Personal Property	\$3.45
Machinery & Tools	\$1.25

REVENUES

FY22 LOCAL REVENUES			
<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$31,651,824	\$31,977,279	\$325,455	1.03%

Real Estate Taxes:

The 2021 preliminary land book for real estate shows an estimated total tax levy of \$21,695,964 reduced for Land Use and other tax exemptions of \$3,669,045 to yield an actual tax levy of \$18,026,919. This is 0.7179% higher than the actual tax levy for 2020. This growth rate was used to estimate the 2022 real estate tax levy at \$18,062,723 and does not include any adjustment for changes in values that may result from the 2022 reassessment effective January 2022. The FY22 Tax collection is calculated using $\frac{1}{2}$ of the 2021 tax levy and $\frac{1}{2}$ of the 2022 estimated tax levy and applying a collection rate of 99.48%. This estimate includes current and prior year tax collections. **The per penny tax rate equivalent of the FY22 estimated tax levy is \$249,966.**

<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$17,844,479	\$17,997,551	\$153,072	0.86%

Personal Property & Mobile Home Tax: The Commissioner of Revenue is currently developing actual tax levy information for 2021. Based on historical values, FY21 and FY22 tax revenues are estimated using growth rates of 101.7% and 102% respectively. The FY22 Tax collection is calculated using $\frac{1}{2}$ of the 2021 tax levy and $\frac{1}{2}$ of the 2022 estimated tax levy and applying a current tax collection rate of 98%, and a prior year tax collection rate of 3.5% for a total collection rate of 101.5%. **The tax levy presented below includes annual Personal Property Tax Relief received from the state of \$1,708,030.**

<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$5,888,743	\$5,901,078	\$12,335	.21%

In addition to the real estate and personal property tax estimates, the following estimates affect the overall increase in **FY22 Estimated Local Revenue** as compared to the FY21 Amended Budget:

- 13.59% or \$128,425 increase in Public Service Tax
- 6.73% or \$92,684 increase in Local Sales Tax
- 1.88% or \$13,804 increase in Motor Vehicle License Fees
- 12.0% or \$30,000 increase in Recordation Tax
- 9.92% or \$60,000 increase in Transient Occupancy (Lodging) Tax
- -91.82% or (\$101,000) decrease in Land Use Application Fees. (2021 was a re-application year)
- 21.24 % or \$28,031 increase in Building Permit Fees
- -20.5% or (\$22,500) decrease in Court Fines and Forfeitures
- -46.67% or (\$105,000) decrease in Interest on Investments
- 8.0% or \$16,000 increase in Landfill Tipping Fees
- 6.8% or \$35,000 increase in EMS Revenue Recovery proceeds

FY22 STATE REVENUE (Final State revenue & Compensation Board reimbursements are pending)

FY22 Total State Revenue:

<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$4,798,130	\$4,163,158	(\$634,972)	-13.23%

The following were notable estimates that affected the overall decrease between the **FY22 Estimated State Revenue** and FY21 Amended Budget:

- -5.93% or (\$31,945) in Non-Categorical State Aid such as Motor Vehicle Carriers Tax, Mobile Home Titling Tax, Tax of Deeds, and Communications Sales and Use Tax
- 3.75% or \$62,249 increase in State Reimbursements for the State Compensation Board funded Constitutional Offices and Registrar
- 12.01% or \$197,004 increase in Public Assistance & Welfare to provide for increased State Funding for Title IVE- locally administered foster care programs (Estimate is provided by the Department of Social Services)
- 17.00% or \$8,500 increase in anticipated Wireless E-911 Funds
- -100.0% or (\$506,628) in State Blue Ridge Tunnel Grant Funds
- Other changes in Categorical State Aid (mostly grant funds) will be appropriated as received in FY22. This includes Asset Forfeiture proceeds, Four for Life Grant funds, Fire Program Funds, and other various grants

FY22 FEDERAL REVENUE

FY22 Total Federal Revenue:

<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$2,609,383	\$4,087,851	\$1,478,468	56.66%

The following estimates affected the overall increase between **FY22 Estimated Federal Revenue** and FY21 Amended Budget:

- 39.07% or \$295,505 increase in Public Assistance and Welfare for Title IVE-locally administered foster care program funding (Estimate is provided by the Department of Social Services)
- -100% or (\$1,637,898) decrease in COVID-19 CARES Act Funding
- -100% or (\$77,950) decrease in COVID-19 CARES Act Municipal Utility Relief funding
- 100% or \$2,921,411 increase in 2021 COVID-19 American Rescue Plan Act funding.

FY22 NON-REVENUE RECEIPTS:

FY22 Other Non-Revenue Receipts:			
<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$138,328	\$275,777	\$137,449	99.36%

FY22 Non-Revenue Receipts (Insurance recoveries, cancelled checks, bond proceeds, and transfers from other funds) increased primarily due to the transfer into the General Fund of \$255,777 in funds set-aside for the 2022 reassessment. This is offset by the full use of the FY21 budgeted bond proceeds secured to finance the completed Nelson Memorial Library expansion.

FY22 YEAR ENDING BALANCE

FY22 Year Ending Balance:			
<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$3,063,420	\$1,210,782	(\$1,852,638)	-60.48%

FY22 Year Ending Balance (Use of Prior Year Funds) consists of projected FY21 Revenues that exceed FY21 Expenditures by \$1,210,782 and are referred to as Carryover Funds. These funds are non-recurring and are best used for one-time expenses. The FY22 proposed budget utilizes 100% of these funds to cover 78% of proposed Capital Outlay expenditures.

EXPENDITURES

FY22 Contingencies & Reserves:	
Recurring Contingency (FY22 Revenues Exceeding Expenditures):	\$356,566
Non-Recurring Contingency (FY21 Carryover):	<u>\$0</u>
Total Contingencies:	\$356,566
School Resource Officer Reserve:	\$207,132
Reserve for School Capital:	<u>\$0</u>
Total Reserves:	\$207,132

FY22 EXPENDITURES (Including Staff Changes)

FY22 Total Expenditures:			
<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$42,261,085	\$41,714,847	(\$546,238)	-1.29%

FY22 Expenditure Budget Includes:	<u>\$Change</u>	<u>FY22 Proposed</u>
Proposed Net Departmental Operational Changes: (Includes 3.7% Increase in Health Insurance of Approximately \$27,802 and recommended new positions-see below)	\$301,336	
2022 Reassessment & Board of Equalization: (Total Cost of Reassessment \$329,454 over FY21 & FY22 Offset by the Transfer-in of set-aside Reassessment Funds)	\$59,454	\$194,454
Proposed Capital Outlay Increase (Dept. 91050):	\$163,987	\$1,552,242
Albemarle-Charlottesville Regional Jail Increase:	\$206,663	\$995,988
Non-Departmental (Agency & Other) Increase (Dept. 91030): (Includes 5% Salary Increase & Associated Benefits of \$271,692)	\$ 47,263	\$4,194,004

School Operations Increase Including School Nurses (As Requested): (Includes 5% Salary + Step Increase & Associated Benefits of \$793,624)	\$206,800	\$15,801,622
Virginia Public Assistance (DSS) Local Increase: (Includes 5% Salary Increase & Associated Benefits)	\$ 23,639	\$390,338

SALARIES & BENEFITS *Note: Proposed salary increases and associated benefits and the increase in worker's compensation premiums are lumped in the Non-Departmental Employee Benefits and Worker's Compensation Increase lines (91030-5616 and 91030-5615) and transferred out to departments during the fiscal year.*

Total annual Full Time salaries for all County and Constitutional Offices is approximately \$4.3 Million and total annual payroll is approximately \$4.6 Million. The County has approximately 92 Full-Time and 29 Part-Time employees. Not including Health Insurance, the County provides a benefit equivalent of 21.86% of full-time salaries and 7.65% of part-time salaries.

Proposed Salary & Benefits Increases:		
FY22 Proposed 5% Salary Increase & Associated Benefits FT & PT employees:		\$271,692
FY22 3.7% Increase in Health Insurance Premiums (FT employees Only) (Maintains same plans and levels of coverage offered)		<u>\$ 27,802</u>
FY22 Increase in Worker's Compensation Insurance Premium (Experience modification factor increased from 1.06 to 1.35)		\$ 21,000
	FY22 Total Proposed Salary & Benefits Increase:	<u>\$320,494</u>
<i>*Note a 1% Salary Increase for FT & PT employees= \$54,338</i>		

NEW POSITIONS

<u>New Positions Requested & Recommended):</u>	
FT Buildings & Grounds (General & Trail Maintenance)	\$53,422 Salary & Benefits
FT Solid Waste Transfer Station/Scale-house Operator	\$48,507 Salary & Benefits
PT Social Media Specialist (Tourism & Econ. Development)	\$23,791 Wages & FICA
FT Library Position (Included in Library Request)	\$40,191 Salary & Benefits

NEW VEHICLES

<u>New Vehicles Requested & Recommended:</u> <i>Note: Requested vehicles have been included in the Capital Outlay section of the budget (Department 91050) and will be moved to Motor pool (Department 43040) if approved:</i>	
4 Sheriff's Department Vehicles & Equipment as Requested: (1 vehicle \$32,555 & equipment \$19,145 = \$51,700)	\$206,800

COUNTY DEPARTMENTAL OPERATIONS – Approximate Net Increase \$301,336 (Includes 3.7% Increase in Health Insurance Premiums and New Positions Noted Above)

FY22 Notable Net Increases in Departmental Operations Includes:

- **Technology Department:** 3.02% \$8,194 Increases in Maintenance Service Contracts & Parcel Maintenance offset by decreases in GIS data development and computers
- **Board of Elections:** 54.7% \$21,158 Increases in remuneration of Poll-workers and expenses related to voting machine certification changes required by the state
- **Registrar:** 3.82% \$5,799 Increases in P-T salaries due to early voting staffing needs
- **Circuit Court:** 14.89% 10,298 Increase in Compensation of Jurors and Judge’s Secretary salary and benefits
- **E-911 Program:** 6.9% \$36,026 increase in E911 signs, equipment maintenance service contracts, contractual services related to fees paid to AT&T for 911 services (these fees will be returned to the County in FY22 & 23), and communications equipment for servicing and replacement of broken radios/pagers for fire and rescue agencies
- **Solid Waste: 10.75%** \$117,217 Increases due to request for new position (see above), increase in Health Benefits due to election changes, increase in tipping fees and transportation due to increased tonnage and \$1.00/T increase in Region 2000 tipping fee, and vehicle supplies for MAC roll-off trucks
- **Buildings & Grounds/Maintenance:** 7.23% \$55,186 Increases due to request for new position (see above), increase in maintenance agreements, rent/lease new registrar’s space
- **Parks & Recreation:** 9.09% \$23,545 Increase in Blue Ridge Trail and Tunnel trail maintenance, maintenance supplies, recreation programming & supplies
- **Planning & Zoning:** 5.10% \$8,893 Increase due to realizing a full year of Planner position salary and benefits and slight increase in advertising
- **Community Development (Tourism & Economic Development):** 10.12% \$31,201 Increases due to request for new position (see above) and social media platform/outlet costs
- No Transfer of funds proposed for Piney River or Broadband Operations
- Other minimal departmental increases and decreases +/- \$25,000

AGENCIES AND NON-DEPARTMENTAL (See Agency Worksheet)

Staff recommends level funding for all currently funded agencies except for the Nelson Memorial Library & Local Health Department and no new agency funding.

FY22 Agencies

FY22 Agencies (Not Including Regional Jail):			
<u>FY21 Amended Budget</u>	<u>FY22 Requested</u>	<u>\$ Change</u>	<u>% Change</u>
\$1,624,742	\$1,705,084	80,342	4.9%

FY22 Non-Departmental

Aside from Agency funding, the Non-Departmental budget also includes COVID-19 Stimulus funding expenditures equal to the revenues to be received and Blue Ridge Tunnel Project Expenses:

COVID-19 Stimulus:

<u>FY21 Amended Budget</u>	<u>FY22 Requested</u>	<u>\$ Change</u>	<u>% Change</u>
\$2,334,286	\$2,921,411	\$587,125	25.15%

Blue Ridge Tunnel Project:

<u>FY21 Amended Budget</u>	<u>FY22 Requested</u>	<u>\$ Change</u>	<u>% Change</u>
\$684,823	\$0	(\$684,823)	-100%

CAPITAL OUTLAY & NON-RECURRING EXPENSES

Staff proposes to use \$1,210,782 in FY21 Carryover funds and \$341,460 in recurring FY22 funds to cover capital outlay expenditures.

FY22 Capital Outlay & Non-Recurring Expenses (including staff changes):

<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$1,388,255	\$1,552,242	\$163,987	11.81%

FY22 Recommended Capital Outlay includes:

- UPS Battery Replacement \$22,000
- E911 NICE Call Recorder Upgrade \$35,000
- 911 ECC UPS Replacement \$47,000
- Firewall Upgrade \$4,500
- McGinnis Building Structural Repairs \$114,000
- McGinnis Building HVAC Replacement \$22,500
- Elementary Schools Study \$50,000
- Electronic Poll-book Replacement \$33,733
- Tye River Bridge Deck Repair (Blue Ridge Railway Trail) \$30,000
- ECC Carpet Replacement \$21,225 (carried over from FY21)
- Sturt Park Development \$73,420 (Previously budgeted in Non-departmental)
- 4 Sheriff's Vehicles and Equipment \$206,800
- EMS Vehicles \$191,008 Balance of Montebello VFD Tanker
- Business Park Study \$50,000
- Recreation Center Study \$30,000
- Radio Subscriber Upgrade – County Only \$582,481
- Radio Subscriber Upgrade Installation – County Only \$23,575
- Buck's Elbow Tower Equipment Replacement \$ 15,000 (carried over from FY21)

TRANSFERS:

Transfers are funds transferred out of the General Fund to cover expenditures in other fund groups such as Transfer to Reassessment Fund, Transfer to VPA Fund, Transfer to School Nursing, Transfer to School Fund-Operations, Transfer to Debt Service Fund, Transfer to School Capital, and Transfer to Piney River Water/Sewer.

FY22 Transfers:

<u>FY21 Amended Budget</u>	<u>FY22 Estimated Budget</u>	<u>\$ Change</u>	<u>% Change</u>
\$21,470,448	\$21,088,031	(\$382,417)	-1.78%

The following changes affected the overall decrease between **FY22 Estimated Transfers** and FY21 Amended Budget:

- -100% or (\$85,000) decrease in Transfer to Reassessment Fund – Funds aren't typically transferred out during the reassessment year.
- 31.27% or \$510,582 increase in Transfer to VPA Fund – Increase due to Increased funding for IVE-locally administered foster care programs.
- -1.84% or (\$293,200) overall decrease in Transfer to School Operations. This includes a (\$500,000) decrease due to the reduction in CARES Act funds transferred in FY21 and a 1.34% or \$206,800 increase in regular School Operations, with no change in the Transfer to School Nurses Program as requested.
- -1.05% or (\$33,465) decrease per debt service schedules and reduction due to Refinancing of VPSA debt effective August 2021
- -100% or (\$441,546) decrease in Transfer to School Capital
- -100% or (\$39,788) decrease in Transfer to Piney River Water/Sewer Fund; Pump Station repairs done in FY21.

CAPITAL PROJECTS:

Both the Blue Ridge Tunnel Project and the Nelson Memorial Library Expansion projects were completed in FY21. No new larger capital projects have been presently included in the proposed budget.

FY22 GENERAL FUND EXPENDITURE SYNOPSIS - Proposed

<u>Expenditure by Dept.</u>	<u>FY20-21</u>	<u>FY21-22</u>	<u>Increase/Decrease</u>	<u>% Change</u>
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
	<u>As of March 9, 2021</u>	<u>As of March 19, 2021</u>		
Board of Supervisors	\$128,769.00	\$128,769.00	\$0.00	0.00%
County Administrator	\$352,305.00	\$352,625.00	\$320.00	0.09%
County Attorney	\$90,000.00	\$80,000.00	-\$10,000.00	-11.11%
Commissioner Of The Revenue	\$256,703.00	\$266,249.00	\$9,546.00	3.72%
Reassessment	\$135,000.00	\$189,186.00	\$54,186.00	0.00%
Board of Equalization	\$0.00	\$5,268.00	\$5,268.00	0.00%
Treasurer	\$346,025.00	\$349,134.00	\$3,109.00	0.90%
Finance & Accounting	\$332,867.00	\$333,994.00	\$1,127.00	0.34%
Technology	\$271,218.00	\$279,412.00	\$8,194.00	3.02%
Land Use Panel	\$5,700.00	\$5,700.00	\$0.00	0.00%
Board of Elections	\$112,135.00	\$59,821.00	-\$52,314.00	-46.65%
Registrar	\$151,681.00	\$157,480.00	\$5,799.00	3.82%
Circuit Court	\$69,182.00	\$79,479.00	\$10,297.00	14.88%
General District Court	\$6,659.00	\$6,659.00	\$0.00	0.00%
Nelson VJCCA	\$36,084.00	\$25,566.00	-\$10,518.00	-29.15%
J & D District Court	\$4,459.00	\$4,759.00	\$300.00	6.73%
Clerk of Circuit Court	\$397,056.00	\$358,936.00	-\$38,120.00	-9.60%
Magistrate	\$325.00	\$325.00	\$0.00	0.00%
Commonwealth Attorney	\$564,362.00	\$556,024.00	-\$8,338.00	-1.48%
Sheriff	\$2,015,878.00	\$1,834,844.00	-\$181,034.00	-8.98%
Emergency Services	\$506,264.00	\$505,131.00	-\$1,133.00	-0.22%
Emergency Services Council	\$605,162.00	\$521,857.00	-\$83,305.00	-13.77%
E-911 Program	\$522,343.00	\$558,369.00	\$36,026.00	6.90%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$859,437.00	\$854,494.00	-\$4,943.00	-0.58%
Regional Jail	\$789,325.00	\$995,988.00	\$206,663.00	26.18%
Building Inspector	\$297,160.00	\$300,056.00	\$2,896.00	0.97%
Animal Control	\$256,063.00	\$249,991.00	-\$6,072.00	-2.37%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,090,757.00	\$1,207,974.00	\$117,217.00	10.75%
Buildings and Grounds	\$762,812.00	\$817,997.00	\$55,185.00	7.23%
Motor Pool	\$260,027.00	\$170,000.00	-\$90,027.00	-34.62%
Local Health Department	\$291,644.00	\$307,274.00	\$15,630.00	5.36%
Mental Health	\$100,586.00	\$100,586.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$1,663,123.00	\$1,663,123.00	\$0.00	0.00%
Community College	\$1,760.00	\$2,393.00	\$633.00	35.97%
Parks and Recreation	\$258,947.00	\$282,492.00	\$23,545.00	9.09%
Planning	\$174,304.00	\$183,197.00	\$8,893.00	5.10%
Community Development	\$327,804.00	\$340,221.00	\$12,417.00	3.79%
Economic Development	\$0.00	\$0.00	\$0.00	0.00%
Soil & Water Conservation Board	\$33,075.00	\$33,075.00	\$0.00	0.00%
Litter Control	\$5,828.00	\$5,828.00	\$0.00	0.00%
VPI & SU Extension Service	\$70,584.00	\$72,450.00	\$1,866.00	2.64%
Non-Departmental	\$4,143,381.00	\$4,191,004.00	\$47,623.00	1.15%
Capital Outlay	\$1,388,255.00	\$1,552,242.00	\$163,987.00	11.81%
General Fund Refunds	\$80,103.00	\$52,000.00	-\$28,103.00	-35.08%
Transfers	\$21,470,448.00	\$21,088,031.00	-\$382,417.00	-1.78%
Capital Projects - Library Expansion	\$118,328.00	\$0.00	-\$118,328.00	-100.00%
Contingency from recurring revenue	\$311,708.00	\$356,566.00	\$44,858.00	14.39%
Contingency from non-recurring revenue	\$0.00	\$0.00	\$0.00	0.00%
Reserve for School Resource Officers	\$73,952.00	\$207,132.00	\$133,180.00	180.09%
Reserve for School Capital	\$500,350.00	\$0.00	-\$500,350.00	100.00%
TOTAL EXPENDITURE BUDGET	\$42,261,084.00	\$41,714,847.00	-\$546,237.00	-1.29%
TOTAL EXPENDITURE PROJECTED	\$41,726,507.00	\$41,714,847.00	-\$11,660.00	-0.03%

FY22 GENERAL FUND REVENUE SYNOPSIS - Proposed

Revenues	FY20-21	FY21-22	Increase/Decrease	% Change
	Amended Budget	Proposed Budget		
	As of March 9, 2021	As of March 19, 2021		
Real Estate Taxes	\$17,844,479.00	\$17,997,551.00	\$153,072.00	0.86%
Public Service Tax	\$945,000.00	\$1,073,425.00	\$128,425.00	13.59%
Personal Property Taxes	\$5,888,743.00	\$5,901,078.00	\$12,335.00	0.21%
Machinery and Tools Tax	\$69,758.00	\$69,758.00	\$0.00	0.00%
Late Tax Penalty	\$180,000.00	\$180,000.00	\$0.00	0.00%
Late Tax Interest	\$140,000.00	\$140,000.00	\$0.00	0.00%
Local Sales & Use Taxes	\$1,377,480.00	\$1,470,164.00	\$92,684.00	6.73%
Utility Taxes	\$485,000.00	\$485,000.00	\$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	\$732,396.00	\$746,200.00	\$13,804.00	1.88%
Bank Franchise Tax	\$71,895.00	\$71,895.00	\$0.00	0.00%
Recordation Taxes	\$250,000.00	\$280,000.00	\$30,000.00	12.00%
Meals & Lodging Taxes	\$1,775,393.00	\$1,835,393.00	\$60,000.00	3.38%
Dog Licenses	\$13,185.00	\$13,185.00	\$0.00	0.00%
Permit Fees	\$294,832.00	\$225,250.00	-\$69,582.00	-23.60%
Court Fines & Forfeitures	\$109,750.00	\$87,250.00	-\$22,500.00	-20.50%
Interest on Investments	\$225,000.00	\$120,000.00	-\$105,000.00	-46.67%
Rental Income & Sale of Property	\$0.00	\$2,500.00	\$2,500.00	0.00%
Court Costs	\$23,180.00	\$26,830.00	\$3,650.00	15.75%
Commonwealth Attorney Fees	\$1,800.00	\$2,200.00	\$400.00	22.22%
Landfill Fees	\$200,000.00	\$216,000.00	\$16,000.00	8.00%
Recreation Fees	\$46,800.00	\$46,800.00	\$0.00	0.00%
Sale of Literature	\$202.00	\$202.00	\$0.00	0.00%
Expenditure Refunds	\$122,880.00	\$125,633.00	\$2,753.00	2.24%
Miscellaneous	\$57,209.00	\$28,465.00	-\$28,744.00	-50.24%
Recovered Costs	\$661,842.00	\$697,500.00	\$35,658.00	5.39%
Total Local Sources Budget	\$31,651,824.00	\$31,977,279.00	\$325,455.00	1.03%
Total Local Sources Projected	\$31,651,824.00	\$32,007,711.00	\$355,887.00	1.12%
Non-Categorical State Aid	\$539,100.00	\$507,155.00	-\$31,945.00	-5.93%
Shared Expenses State Comp. Board	\$1,659,026.00	\$1,721,275.00	\$62,249.00	3.75%
Public Assistance & CSA	\$1,640,260.00	\$1,837,264.00	\$197,004.00	12.01%
Other Categorical Aid	\$959,744.00	\$97,464.00	-\$862,280.00	-89.84%
Total Commonwealth Budget	\$4,798,130.00	\$4,163,158.00	-\$634,972.00	-13.23%
Total Commonwealth Projected	\$4,798,130.00	\$5,121,358.00	\$323,228.00	6.74%
Payment In lieu of Taxes	\$62,150.00	\$62,150.00	\$0.00	0.00%
Categorical Aid Federal	\$2,547,233.00	\$4,025,701.00	\$1,478,468.00	58.04%
Total Federal Budget	\$2,609,383.00	\$4,087,851.00	\$1,478,468.00	56.66%
Total Federal Projected	\$2,609,383.00	\$2,609,383.00	\$0.00	0.00%
Non-Revenue Receipts (Insurance recovery)	\$20,000.00	\$20,000.00	\$0.00	0.00%
Bond Proceeds	\$118,328.00	\$0.00	-\$118,328.00	-100.00%
Transfers From Other Funds	\$0.00	\$255,777.00	\$255,777.00	0.00%
Total Other Financing Sources Budget	\$138,328.00	\$275,777.00	\$137,449.00	99.36%
Total Other Financing Projected	\$138,328.00	\$135,418.00	-\$2,910.00	-2.10%
Prior Year Balances Budget	\$3,063,420.00	\$1,210,782.00	-\$1,852,638.00	-60.48%
Year Ending Balance Projected	\$3,063,419.00	\$3,063,419.00	\$0.00	100.00%
TOTAL REVENUE BUDGET	\$42,261,085.00	\$41,714,847.00	-\$546,238.00	-1.29%
TOTAL REVENUE PROJECTED	\$42,261,085.00	\$41,714,847.00	-\$546,238.00	-1.29%

			ADOPTED			DEPT			ADM N	ADOPTED	APPR
	FY/ 2019	FY/ 2020	FY/ 2021	FY/ 2021	FY/ 2021	FY/ 2022	INC / DEC	%	FY/ 2022	FY/ 2022	FY/ 2022
	ACTUAL	ACTUAL	BUDGET	ACTUAL	BALANCE	REQUEST	LAST YEAR		RECOMMEND	BUDGET	BUDGET
000999											
001000											
001100											
001101											
001101-0004	1999	Real	Est at e	Taxes							
001101-0030	Land	Redempt i	ons								
001101-0031	Land	Redempt i	ons-Int er est								
001101-0040	Roll back	Taxes									
001101-1000	2000	Real	Est at e	Taxes FH							
001101-1001	2001	Real	Est at e	Taxes FH							
001101-1002	2002	Real	Est at e	Taxes FH							
001101-1003	2003	Real	Est at e	Taxes FH	69-						
001101-1004	2004	Real	Est at e	Taxes FH		34-	40-	40			
001101-1005	2005	Real	Est at e	Taxes FH							
001101-1006	2006	Real	Est at e	Taxes FH							
001101-1007	2007	Real	Est at e	Taxes FH	83-						
001101-1008	2008	Real	Est at e	Taxes FH	151-	124-					
001101-1009	2009	Real	Est at e	Taxes FH		30-	245-	245			
001101-1010	2010	Real	Est at e	Taxes FH			55-	55			
001101-1011	2011	Real	Est at e	Taxes FH	44-		55-	55			
001101-1012	2012	Real	Est at e	Taxes FH	840-		60-	60			
001101-1013	2013	Real	Est at e	Taxes FH	1,425-	1,905-	398-	398			
001101-1014	2014	Real	Est at e	Taxes FH	4,979-	2,310-	1,126-	1,126			
001101-1015	2015	Real	Est at e	Taxes FH	13,223-	5,269-	1,010-	1,010			
001101-1016	2016	Real	Est at e	Taxes FH	24,204-	16,738-	4,739-	4,739			
001101-1017	2017	Real	Est at e	Taxes FH	65,089-	35,221-	13,971-	13,971			
001101-1018	2018	Real	Est at e	Taxes FH	434,412-	75,593-	44,686-	44,686			
001101-1019	2019	Real	Est at e	Taxes FH	8,173,939-	443,780-	72,728-	72,728			
001101-1020	2020	Real	Est at e	Taxes FH		8,155,151-	489,760-	489,760			
001101-1021	2021	Real	Est at e	Taxes FH			8,957,131-	8,957,131-	100.00-		
001101-1022	2022	Real	Est at e	Taxes FH				9,030,961-	100.00		
001101-2000	2000	Real	Est at e	Taxes SH							
001101-2001	2001	Real	Est at e	Taxes SH							
001101-2002	2002	Real	Est at e	Taxes SH							
001101-2003	2003	Real	Est at e	Taxes SH	2-	71-					
001101-2004	2004	Real	Est at e	Taxes SH			12-	12			
001101-2005	2005	Real	Est at e	Taxes SH							
001101-2006	2006	Real	Est at e	Taxes SH							
001101-2007	2007	Real	Est at e	Taxes SH	124-						
001101-2008	2008	Real	Est at e	Taxes SH		275-					
001101-2009	2009	Real	Est at e	Taxes SH			144-	144			
001101-2010	2010	Real	Est at e	Taxes SH			55-	55			
001101-2011	2011	Real	Est at e	Taxes SH			78-	78			
001101-2012	2012	Real	Est at e	Taxes SH	104-	81-	85-	85			
001101-2013	2013	Real	Est at e	Taxes SH	1,443-	733-	1,170-	1,170			
001101-2014	2014	Real	Est at e	Taxes SH	2,471-	1,512-	1,810-	1,810			
001101-2015	2015	Real	Est at e	Taxes SH	8,850-	4,922-	2,970-	2,970			
001101-2016	2016	Real	Est at e	Taxes SH	19,560-	10,463-	7,107-	7,107			
001101-2017	2017	Real	Est at e	Taxes SH	40,975-	24,014-	24,168-	24,168			
001101-2017	2017	Real	Est at e	Taxes SH	118,210-	47,667-					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** REAL ESTATE TAXES***											
001101-2018 2018 Real Estate Taxes SH	8,263,222-	118,365-		53,965-	53,965						
001101-2019 2019 Real Estate Taxes SH	268,486-	8,357,539-		99,781-	99,781						
001101-2020 2020 Real Estate Taxes SH		231,247-	8,887,348-	8,347,432-	539,916-		8,887,348	100.00-			
001101-2021 2021 Real Estate Taxes SH						8,966,590-	8,966,590-	100.00			
--TOTAL--	17,441,905-	17,533,398-	17,844,479-	9,167,650-	8,676,829-	17,997,551-	153,072-	.86			
PUBLIC SERVICE TAX											
001102-0036 Public Service 2015											
001102-0037 Public Service - 2016											
001102-0038 Public Service Tax- 2017											
001102-0039 Public Service - 2018	925,394-										
001102-0040 Public Service-2019		945,077-									
001102-0041 Public Service-2020			945,000-	1,022,309-	77,309		945,000	100.00-			
001102-0042 Public Service 2021						1,073,425-	1,073,425-	100.00			
001102-0043 Public Service 2022											
--TOTAL--	925,394-	945,077-	945,000-	1,022,309-	77,309	1,073,425-	128,425-	13.59			
PERSONAL PROPERTY TAXES											
001103-0001 C/W Reimbursement Received	1,708,030-	1,708,030-	1,708,030-	1,708,030-		1,708,030-					
001103-0003 2000 Personal Property Taxes											
001103-1014 2007 Personal Property Tax FH											
001103-1015 Personal Property Tax FH 2008											
001103-1016 Personal Property FH 2009											
001103-1017 Personal Property FH 2010											
001103-1018 Personal Property FH 2011	32-										
001103-1019 Personal Property FH 2012	28-										
001103-1020 Personal Property FH 2013	438-										
001103-1021 Personal Property FH 2014	773-	55-									
001103-1022 Personal Property FH 2015	1,678-	871-		456-	456						
001103-1023 Personal Property FH 2016	5,445-	2,224-		450-	450						
001103-1024 Personal Property FH 2017	34,028-	5,577-		503-	503						
001103-1025 2018 Personal Property FH	334,741-	42,963-		3,120-	3,120						
001103-1026 Personal Property FH 2018											
001103-1027 Personal Property FH 2019	1,577,166-	393,483-		34,640-	34,640						
001103-1028 Personal Property FH 2020											
001103-1029 Personal Property FH 2021			1,995,015-		1,995,015-		1,995,015	100.00-			
001103-1030 Personal Property FH 2022						1,994,217-	1,994,217-	100.00			
001103-1039 Mobile Home Tax FH - 2007											
001103-1040 Mobile Home Tax FH - 2008											
001103-1041 Mobile Home Tax FH - 2009											
001103-1042 Mobile Home Tax FH - 2010											
001103-1043 Mobile Home Tax FH - 2011											
001103-1044 Mobile Home Tax FH - 2012											
001103-1045 Mobile Home Tax FH - 2013	41-										
001103-1046 Mobile Home Tax FH - 2014	74-	5-									
001103-1047 Mobile Home Tax FH - 2015	155-	89-		94-	94						

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** PERSONAL PROPERTY TAXES**											
001103-1048 Mobile Home Tax FH - 2016	195-	67-		71-	71						
001103-1049 Mobile Home Tax FH - 2017	537-	135-		21-	21						
001103-1050 Mobile Home Tax FH - 2018	4,005-	733-		106-	106						
001103-1051 Mobile Home Tax FH - 2019	10,935-	4,203-		286-	286						
001103-1052 Mobile Home Tax FH - 2020		11,125-		2,971-	2,971						
001103-1053 Mobile Home Tax FH - 2021											
001103-2015 Personal Property SH 2008											
001103-2016 Personal Property SH 2009											
001103-2017 Personal Property SH 2010	23-										
001103-2018 Personal Property SH 2011	32-										
001103-2019 Personal Property SH 2012											
001103-2020 Personal Property SH 2013	447-										
001103-2021 Personal Property SH 2014	794-	430-									
001103-2022 Personal Property SH 2015	2,275-	998-		276-	276						
001103-2023 Personal Property SH 2016	10,983-	3,732-		634-	634						
001103-2024 Personal Property SH 2017	117,333-	13,179-		1,678-	1,678						
001103-2025 Personal Property SH 2018	1,897,639-	105,434-		9,912-	9,912						
001103-2027 Personal Property SH 2019	68,180-	1,883,349-	121,768-	82,373-	39,395-		121,768	100.00-			
001103-2028 Personal Property SH 2020		41,556-	2,063,930-	1,851,833-	212,097-	141,794-	1,922,136	93.13-			
001103-2029 Personal Property SH 2021						2,057,037-	2,057,037-	100.00			
001103-2040 Mobile Home Tax SH - 2008											
001103-2041 Mobile Home Tax SH - 2009											
001103-2042 Mobile Home Tax SH - 2010											
001103-2043 Mobile Home Tax SH - 2011											
001103-2044 Mobile Home Tax SH - 2012											
001103-2045 Mobile Home Tax SH - 2013	78-										
001103-2046 Mobile Home Tax SH - 2014	95-	5-									
001103-2047 Mobile Home Tax SH - 2015	92-	107-		33-	33						
001103-2048 Mobile Home Tax SH 2016	293-	92-		40-	40						
001103-2049 Mobile Home Tax SH 2017	1,138-	257-		21-	21						
001103-2050 Mobile Home Tax SH 2018	13,064-	1,614-		134-	134						
001103-2051 Personal Property Tax 2019- MH	1,116-	13,459-		670-	670						
001103-2052 Personal Property Tax MH SH -		1,288-		12,079-	12,079						
-- TOTAL--	5,791,883-	4,235,060-	5,888,743-	3,710,431-	2,178,312-	5,901,078-	12,335-	.21			
001104 ***MACHINERY AND TOOLS TAX***											
001104-1030 2008 Machinery & Tools FH											
001104-1031 2009 Machinery & Tools FH											
001104-1032 2010 Machinery & Tools FH											
001104-1033 2011 Machinery & Tools FH											
001104-1034 2012 Machinery & Tools FH											
001104-1035 2013 Machinery & Tools FH											
001104-1036 2014 Machinery & Tools FH											
001104-1037 2015 Machinery & Tools FH											
001104-1038 2016 Machinery & Tools FH											
001104-1039 2017 Machinery & Tools FH											
001104-1040 2018 Machinery & Tools FH	3,139-			125-	125						

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
MACHINERY AND TOOLS TAX											
001104-1041 2019 Machinery & Tools FH	40,234-	487-		125-	125						
001104-1042 2020 Machinery & Tools FH											
001104-1043 2021 Machinery & Tools FH			30,189-		30,189-		30,189	100.00-			
001104-1044 2022 Machinery & Tools FH						30,189-	30,189-	100.00			
001104-2030 2008 Machinery & Tools SH											
001104-2031 2009 Machinery & Tools SH											
001104-2032 2010 Machinery & Tools SH											
001104-2033 2011 Machinery & Tools SH											
001104-2034 2012 Machinery & Tools SH											
001104-2035 2013 Machinery & Tools SH											
001104-2036 2014 Machinery & Tools SH											
001104-2037 2015 Machinery & Tools SH											
001104-2038 2016 Machinery & Tools SH											
001104-2039 2017 Machinery & Tools SH	238			238-	238						
001104-2040 2018 Machinery & Tools SH	39,490-			125-	125						
001104-2041 2019 Machinery & Tools SH		39,681-		750-	750						
001104-2042 2020 Machinery & Tools SH		78-	39,569-	38,967-	602-		39,569	100.00-			
001104-2043 2021 Machinery & Tools SH						39,569-	39,569-	100.00			
001104-2044 2022 Machinery & Tools SH											
-- TOTAL--	82,625-	40,246-	69,758-	40,330-	29,428-	69,758-					
001106 ***LATE TAX PENALTY***											
001106-0001 Late Tax Penalty	185,600-	187,730-	180,000-	121,591-	58,409-	180,000-					
-- TOTAL--	185,600-	187,730-	180,000-	121,591-	58,409-	180,000-					
001107 ***LATE TAX INTEREST***											
001107-0001 Late Tax Interest	125,229-	141,283-	140,000-	98,623-	41,377-	140,000-					
-- TOTAL--	125,229-	141,283-	140,000-	98,623-	41,377-	140,000-					
001200 OTHER LOCAL TAXES											
001201 ***LOCAL SALES AND USE TAXES**											
001201-0001 Local Sales Tax	1,282,909-	1,419,380-	1,376,680-	1,225,159-	151,521-	1,469,364-	92,684-	6.73			
001201-0005 Local Use Tax (Veh/Trailer Ren	877-	899-	800-		800-	800-					
-- TOTAL--	1,283,786-	1,420,279-	1,377,480-	1,225,159-	152,321-	1,470,164-	92,684-	6.73			
001202 ***UTILITY TAXES***											
001202-0025 Electric Consumer Utility Tax	481,727-	500,586-	485,000-	330,212-	154,788-	485,000-					
001202-0030 Telecommunications Consumer Ut											
001202-0040 Telecommunications Wireless											
-- TOTAL--	481,727-	500,586-	485,000-	330,212-	154,788-	485,000-					
001203 ***BUSINESS LICENSES***											
001203-0001 Business Licenses	38,168-	35,445-	35,000-	32,780-	2,220-	35,000-					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** BUSINESS LI CENSES***											
001203-0006 Li cense Tax (Horse Race Vageri											
-- TOTAL--	38,168	35,445	35,000	32,780	2,220	35,000					
*** UTILITY FRANCHISE TAX***											
001204-0001 Utility Franchise Tax											
001204-0025 Electric Consumption Tax	62,782	61,006	65,000	40,305	24,695	65,000					
001204-0030 Telecommunications Gross Receipt	26,261	25,219	35,000	16,448	18,552	35,000					
-- TOTAL--	89,043	86,225	100,000	56,753	43,247	100,000					
*** MOTOR VEHICLE LI CENSES***											
001205-0009 Motor Vehicle License Refund	698	2,129	1,200	783	1,983	1,200					
001205-0017 Vehicle License Fee 2008											
001205-0018 Vehicle License Fee 2009											
001205-0019 Vehicle License Fee 2010											
001205-0020 Vehicle License Fee 2011	60										
001205-0021 Vehicle License Fee 2012											
001205-0022 Vehicle License Fee 2013	296										
001205-0023 Vehicle License Fee 2014	688	131									
001205-0024 Vehicle License Fee 2015	918	793		143	143						
001205-0025 Vehicle License Fee 2016	4,248	1,489		565	565						
001205-0026 Vehicle License Fee 2017	29,039	4,424		558	558						
001205-0027 Vehicle License Fee 2018	208,337	31,848		2,505	2,505						
001205-0028 Vehicle License Fee 2019	489,310	215,799		22,179	22,179						
001205-0029 Vehicle License Fee 2020		497,658		162,943	162,943						
001205-0030 Vehicle License Fee 2021			731,196		731,196		731,196	100.00			
001205-0031 Vehicle License Fee 2022						745,000	745,000	100.00			
-- TOTAL--	732,198	750,013	732,396	188,110	544,286	746,200	13,804	1.88			
*** BANK FRANCHISE TAX***											
001206-0001 Bank Franchise Tax	109,836	94,184	71,895		71,895	71,895					
-- TOTAL--	109,836	94,184	71,895		71,895	71,895					
*** RECORDATION TAXES***											
001207-0001 Recordation Taxes	223,355	274,073	250,000	383,760	133,760	280,000	30,000	12.00			
001207-0002 Taxes on Wills and Deeds											
-- TOTAL--	223,355	274,073	250,000	383,760	133,760	280,000	30,000	12.00			
*** MEALS & LODGING TAXES***											
001208-0001 Transient Occupancy Tax	599,480	529,831	605,000	566,870	38,130	665,000	60,000	9.92			
001208-0002 Meals Tax	1,115,695	997,961	1,170,393	676,723	493,670	1,170,393					
-- TOTAL--	1,715,175	1,527,792	1,775,393	1,243,593	531,800	1,835,393	60,000	3.38			

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** RENTAL/ SALE OF PROPERTY ***											
001502-0001 Rental of General Property											
001502-0002 Tower & Conduit Lease		2,500-		2,548-	2,548	2,500-	2,500-	100.00			
001502-0005 Sale of Sheriff Vehicles											
001502-0006 Sale of Materials & Supplies											
001502-0007 Sale of Salvage & Surplus	3,349-										
001502-0008 Sale of General Property	1,655-	1,655-									
001502-0009 Real Estate Tax Sale Proceeds	4,425-	49,969-		19,544-	19,544						
-- TOTAL--	9,429-	54,124-		22,092-	22,092	2,500-	2,500-	100.00			
001600 CHARGES FOR SERVICES											
001601 *** COURT COSTS ***											
001601-0001 Fees of Court Officers											
001601-0002 Excess Fees of the Clerk											
001601-0003 Sheriff's Fees	10,145-	11,558-	9,000-	15,199-	6,199	12,500-	3,500-	38.89			
001601-0004 Law Library Fees	2,647-	2,423-	2,500-	1,684-	816-	2,500-					
001601-0005 Concealed Weapon Permit Fees											
001601-0006 Courthouse Maintenance Fees	5,890-	5,178-	6,000-	2,825-	3,175-	6,000-					
001601-0007 Document Reproduction Fees - Gr	3,649-	3,420-	3,500-	2,474-	1,026-	3,500-					
001601-0008 Excess Fees pd to State - Gr. C	44-	21-	30-	2-	28-	30-					
001601-0009 Court Appointed Attorney Fees	1,833-	724-	1,800-	426-	1,374-	1,800-					
001601-0010 Fingerprint/Report Fees	205-	210-	250-	30-	220-	250-					
001601-0011 Cost of Postage - Gr Court	104-	150-	100-	181-	81	250-	150-	150.00			
001601-0012 Liquidated Damages											
001601-0013 Detention Home Costs - Gr Cou											
-- TOTAL--	24,517-	23,684-	23,180-	22,821-	359-	26,830-	3,650-	15.75			
001602 *** COMMONWEALTH ATTORNEY FEES ***											
001602-0001 Commonwealth Attorney's Fees	2,542-	2,434-	1,800-	1,541-	259-	2,200-	400-	22.22			
-- TOTAL--	2,542-	2,434-	1,800-	1,541-	259-	2,200-	400-	22.22			
001605 *** WORK RELEASE FEES ***											
001605-0001 Work Release Fees											
-- TOTAL--											
001608 *** LANDFILL FEES ***											
001608-0002 Landfill Tipping Fees	196,987-	211,978-	200,000-	160,795-	39,205-	216,000-	16,000-	8.00			
001608-0005 Litter Program Fees											
-- TOTAL--	196,987-	211,978-	200,000-	160,795-	39,205-	216,000-	16,000-	8.00			
001613 *** RECREATION FEES ***											
001613-0001 Recreation Fees	47,035-	38,330-	46,800-	2,615-	44,185-	46,800-					
001613-0002 Concession Fees											
-- TOTAL--	47,035-	38,330-	46,800-	2,615-	44,185-	46,800-					

- BUDGET -

REVENUE

ACCOUNTING PERIOD 2021/03

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
001616 ***SALE OF LITERATURE***											
001616-0001 Sale of Maps, Surveys, Etc.	360-	262-	150-	137-	13-	150-					
001616-0002 Sale of Publications	284-	4-	2-		2-	2-					
001616-0003 Sale of Land Books											
001616-0004 Sale of E911 Maps & Plates	30-	27-	50-		50-	50-					
001616-0010 Bi centennial Sales											
-- TOTAL--	674-	293-	202-	137-	65-	202-					
001800 MISCELLANEOUS REVENUE											
001801 ***ENTERPRISE ACTIVITIES***											
001801-0001 Miscellaneous Revenue											
-- TOTAL--											
001803 ***EXPENDITURE REFUNDS***											
001803-0001 Expenditure Refunds	17,013-	5,772-	25,000-	3,086-	21,914-	22,500-	2,500	10.00-			
001803-0003 Interest Delinquent FP Fees											
001803-0009 VPA Refunds (IVE from Local DS	160-										
001803-0010 VPA Refunds (IVE from CSA)	2,167-	22,187-		4,994-	4,994	5,000-	5,000-	100.00			
001803-0011 VPA Refunds (Admin from Spec. W		495-									
001803-0012 CSA Refunds (from Special Welf	33,108-	3,519-		87-	87	100-	100-	100.00			
001803-0015 VPSA Debt Rebate (2019 Refinan		86,992-	97,880-	97,880-		98,033-	153-	.16			
001803-0020 Overpayment to Health Department											
-- TOTAL--	52,448-	118,965-	122,880-	106,047-	16,833-	125,633-	2,753-	2.24			
001899 ***MISCELLANEOUS***											
001899-0001 Election/Primary Filing Fees											
001899-0002 CTCL COM D 19 Response Grant (8,159-	8,159-			8,159	100.00-			
001899-0003 Gifts/Donations											
001899-0004 Sale of Unclaimed Property											
001899-0005 Sale of Timber (Sturt Property	9,000-	66,262-									
001899-0006 Youth Baseball Program Donatio											
001899-0007 Target Grant - Youth Soccer		1,000-	1,000-	1,000-			1,000	100.00-			
001899-0013 Interest on Court Judgements											
001899-0014 Check Return Fee	1,637-	870-	1,800-	419-	1,381-	1,000-	800	44.44-			
001899-0015 Donations-Sheriffs Dept											
001899-0016 Admin. Fee-Delinquent Collecti	27,733-	29,982-	31,000-	18,993-	12,007-	27,000-	4,000	12.90-			
001899-0018 Duplicate Bill Fee	208-	266-	250-	398-	148	400-	150-	60.00			
001899-0020 Outdoor Recreation Donations		2,987-									
001899-0025 COM D19 USC Democracy Grant - EB			15,000-	15,000-			15,000	100.00-			
001899-0026 Donat ion-Gozet Tunnel Project											
001899-0030 VA Tourism Corp Grant											
001899-0031 AEP EDGE Grant	10,000-										
001899-0035 Donations-Animal Control	60-	310-		150-	150	65-	65-	100.00			
001899-0040 Asset Forfeiture (non-DCJS)She	85-	568-									
001899-0041 Asset Forfeiture (Nbn-DCJS)Com	28-	189-									
001899-0099 Miscellaneous Revenue	280-	2,649-		413-	413						
-- TOTAL--	49,031-	105,083-	57,209-	44,532-	12,677-	28,465-	28,744	50.24-			

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
001901 ***RECOVERED COSTS***											
001901-0001 Commonwealth Jail Costs											
001901-0002 Health Department (Building Fu											
001901-0003 Misc. Sheriff Grants											
001901-0004 DSS Reim. (Custodial / Ins. / Rent	74,896-	63,966-	65,000-	40,771-	24,229-	65,000-					
001901-0005 RVCC Reimbursement											
001901-0006 NCSB (Resource Officer)	22,703-		25,000-		25,000-	25,000-					
001901-0007 JALNT(Wntergreen)											
001901-0008 Colleen W/S Connection Fees (N											
001901-0009 Wntergreen PD Cad Reimburse		12,634-									
001901-0010 Local EMS Grant match											
001901-0011 T.J.Area Criminal Justice Boar											
001901-0013 VJCCCA Parent Co-payment s (CSA											
001901-0014 VJCCCA Reimbursement (non-csa)											
001901-0015 DMV Stop Fees	34,618-	37,387-	37,000-	23,750-	13,250-	36,000-	1,000	2.70-			
001901-0016 Reimbursement (DCSB) for foster	2,142-	2,363-	1,600-	1,745-	145	1,600-					
001901-0020 Nellisford Master Plan Contribu											
001901-0025 Millennium Group Reimbursement											
001901-0026 EMS Revenue Recovery	538,399-	578,467-	515,000-	351,900-	163,100-	550,000-	35,000-	6.80			
001901-0030 Forest Service Coop. Agreement	1,176-	4,380-	4,400-	3,960-	440-	4,400-					
001901-0035 Bi solid Testing Reimbursement											
001901-0040 Broadband Personnel Reimburse		19-									
001901-0045 So. Rockfish Historic Dist. Matc											
001901-0050 Court Ordered Restitution	964-	928-		1,547-	1,547	1,500-	1,500-	100.00			
001901-0055 Shared Network Maintenance Fee	2,500-	5,228-	8,000-		8,000-	8,000-					
001901-0056 Devils Knob Generator (August a											
001901-0060 TJPDC Reimbursement - DEQ St or mnt											
001901-0065 Recycling (effective 1/2018)	14,063-	5,342-	5,842-	6,816-	974	6,000-	158-	2.70			
001901-0070 BZA Applicant Reimbursement s											
-- TOTAL--	691,461-	710,714-	661,842-	430,489-	231,353-	697,500-	35,658-	5.39			
001999 SUBTOTAL											
- TOTAL- REVENUE FROM LOCAL SOURCES	30,995,591-	29,704,809-	31,651,824-	18,801,241-	12,850,583-	31,977,279-	325,455-	1.03			
002000 REVENUE FROM THE COMMONWEALTH											
002101 ***PAYMENTS IN LIEU OF TAXES**											
002101-0001 Timber Sale Game/Inland Fish/F											
-- TOTAL--											
002201 ***NON-CATEGORICAL STATE AID**											
002201-0001 Other Non-Categorical State Aid				23,760-	23,760						
002201-0002 Wine Taxes											
002201-0003 Motor Vehicle Carriers Tax	99,902-	99,459-	99,000-	97,416-	1,584-	98,000-	1,000	1.01-			
002201-0005 Mobile Home Titling Tax	7,333-	10,212-	15,000-	24,853-	9,853	17,835-	2,835-	18.90			
002201-0006 Tax of Deeds	61,563-	55,012-									
002201-0007 Communications Sales & Use Tax	407,288-	392,413-	425,000-	243,427-	181,573-	391,200-	33,800	7.95-			

	FY/2019 ACTUAL	FY/2020 ACTUAL	ADOPTED FY/2021 BUDGET	FY/2021 ACTUAL	FY/2021 BALANCE	DEPT FY/2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/2022 RECOMMEND	ADOPTED FY/2022 BUDGET	APPR FY/2022 BUDGET
*** OTHER CATEGORICAL AID ***											
002404-0003 Reimbursement Presidential Pri		10,143-									
002404-0004 Sheriff's Dept. Grants	750-										
002404-0006 Asset Forfeiture Proceeds-Comm	6,272-	2,318-	171-	171-			171	100.00-			
002404-0007 Litter Control	6,466-	5,074-	5,828-	5,828-			5,828	100.00-			
002404-0008 Mental Health/Retardation											
002404-0009 Victim/Witness Program 98-A956	28,572-	21,193-	17,500-	9,695-	7,805-	17,500-					
002404-0010 Domestic Violence Victim Fund											
002404-0011 Disaster Relief (Dept. Emerg. Mgt											
002404-0012 Deer Rock Trail Grant											
002404-0013 Railway Transportation Grant											
002404-0014 Oak Ridge Train Station											
002404-0015 Fire Programs	51,989-	54,705-	57,241-	57,241-			57,241	100.00-			
002404-0016 Emergency Medical Services Gra											
002404-0017 Library of Virginia Grant	10,664-		16,685-	16,685-			16,685	100.00-			
002404-0018 Commonwealth Juror Reimburseme	10,380-	8,460-	6,500-		6,500-	6,500-					
002404-0020 VJCCA Dept. Juvenile Justice	10,364-	10,364-	10,364-	7,773-	2,591-	10,364-					
002404-0030 Colleen Industrial Road											
002404-0031 DHD Planning Grant (Lovingsto		5,000-	30,000-	30,000-			30,000	100.00-			
002404-0033 DHD Grant Local Building Dept		2,000-									
002404-0035 DCJS Grant (Sheriff's Dept)	30,554-		30,121-	54,927-	24,806		30,121	100.00-			
002404-0036 DMV Animal Friendly Rates	290-	248-	285-	457-	172		285	100.00-			
002404-0037 QT Grant											
002404-0038 Emergency Operations Plan (VDE											
002404-0039 Domestic Preparedness Grant (D											
002404-0040 Blue Ridge Tunnel TEA-21 Grant	46,123-	4,069,457-	506,628-	458,981-	47,647-		506,628	100.00-			
002404-0041 Historic District Cost Share G											
002404-0045 State & Tribal Assis. Grant											
002404-0046 VA E911 PSAP GRANT FUNDS			167,686-	160,373-	7,313-		167,686	100.00-			
002404-0049 VA 911 Services Board PSAP Ed											
002404-0050 Wireless E911 Funds	204,982-	58,442-	50,000-	40,475-	9,525-	58,500-	8,500-	17.00			
002404-0051 Va. Commission for the Arts G	4,500-	4,500-	4,500-	4,500-		4,500-					
002404-0055 Spay & Neuter Fund	145-	39-	50-	67-	17	100-	50-	100.00			
002404-0060 Virginia Tourism Corp Grant	10,000-		19,381-	10,000-	9,381-		19,381	100.00-			
002404-0065 Governor's AFD Grant		40,000-									
002404-0070 Extradition Reimbursement-Shrf	1,672-	1,427-		854-	854						
-- TOTAL--	504,603-	4,326,298-	959,744-	864,831-	94,913-	97,464-	862,280	89.84-			
002999 SUBTOTAL											
- TOTAL- REVENUE FROM THE COMMONWEALTH	3,921,771-	8,038,747-	4,798,130-	3,453,028-	1,345,102-	4,163,158-	634,972	13.23-			
003000 REVENUE FROM FEDERAL GOV T											
003100 PAYMENTS IN LIEU OF TAXES											
003101 ***PAYMENT IN LIEU OF TAXES***											
003101-0001 Payment in Lieu of Taxes	69,488-	72,598-	62,150-		62,150-	62,150-					
003101-0002 US Forestry Rents & Royalties											
-- TOTAL--	69,488-	72,598-	62,150-		62,150-	62,150-					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** Bond Proceeds***											
004104-0001 2002 Lease Purchase (DSS) Phone											
004104-0002 2007 VRA Bond Proceeds(Solid W											
004104-0003 Capital Lease Proceeds School											
004104-0004 2012 VRA Bond Proceeds (Radio											
004104-0005 2012 Refunding of Lease Revenue											
004104-0006 2018 VRA Bond Proceeds (Librar	2,025,000-		118,328-		118,328-		118,328	100.00-			
004104-0007 VRA 2018 Net Premium Proceeds	263,794-										
-- TOTAL--	<u>2,288,794-</u>		<u>118,328-</u>		<u>118,328-</u>		<u>118,328</u>	<u>100.00-</u>			
*** TRANSFERS FROM OTHER FUNDS*											
004105-0101 Transfer from Reassessment Fun						255,777-	255,777-	100.00			
004105-0102 Transfer from Trigon Stock Sal											
004105-0104 Transfer from E911 Fund											
004105-0106 Transfer from Court house Proj e											
004105-0110 Transfer from Capital Fund											
004105-0121 Transfer from EMS Loan Fund											
004105-0150 Transfer from VPA Fund											
004105-0502 Transfer from Colleen W/S Proj											
004105-0503 Transfer from CDBG Fund											
004105-0505 Transfer from Street Light Fun											
-- TOTAL--						<u>255,777-</u>	<u>255,777-</u>	<u>100.00</u>			
- TOTAL- OTHER FINANCING SOURCES	<u>2,321,388-</u>	<u>81,368-</u>	<u>138,328-</u>	<u>2,599-</u>	<u>135,729-</u>	<u>275,777-</u>	<u>137,449-</u>	<u>99.36</u>			
*** YEAR ENDING BALANCE***											
009999-0001 Year Ending Balance			3,063,420-		3,063,420-	1,210,782-	1,852,638	60.48-			
-- TOTAL--			<u>3,063,420-</u>		<u>3,063,420-</u>	<u>1,210,782-</u>	<u>1,852,638</u>	<u>60.48-</u>			
- TOTAL- *** YEAR ENDING BALANCE***			<u>3,063,420-</u>		<u>3,063,420-</u>	<u>1,210,782-</u>	<u>1,852,638</u>	<u>60.48-</u>			
019010-0009 DSS Reimb. (CSA Admin.)											
-- TOTAL--											
- TOTAL- DSS Reimb. (CSA Admin.)											
042030-3012 Recycling Services											
-- TOTAL--											
- TOTAL- Recycling Services											
TOTAL FOR FUND	<u>38,047,486-</u>	<u>40,282,572-</u>	<u>42,261,085-</u>	<u>24,612,696-</u>	<u>17,648,389-</u>	<u>41,714,847-</u>	<u>546,238</u>	<u>1.29-</u>			

FINAL TOTAL

38,047,486 40,282,572 42,261,085 24,612,696 17,648,389 41,714,847 546,238 1.29 _____

	FY/2019 ACTUAL	FY/2020 ACTUAL	ADOPTED FY/2021 BUDGET	FY/2021 ACTUAL	FY/2021 BALANCE	DEPT FY/2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/2022 RECOMMEND	ADOPTED FY/2022 BUDGET	APPR FY/2022 BUDGET
000999 GENERAL FUND EXPENDITURES											
011000 BOARD OF SUPERM SORS											
011010 *** BOARD OF SUPERM SORS***											
011010-1001 Salaries & Wages	36,000	39,600	36,000	24,000	12,000	36,000					
011010-2001 FI CA	2,754	3,029	2,754	1,836	918	2,754					
011010-3002 Professional Services	53,954	59,361	57,000	9,870	47,130	57,000					
011010-3007 Advertising	15,091	7,023	15,500	5,645	9,855	15,500					
011010-3151 Legal Fees (Delinquent Taxes)											
011010-5306 Surety Bonds											
011010-5401 Office Supplies	208	346	500	342	158	500					
011010-5411 Books & Subscriptions	1,136	1,624	1,200	1,395	195	1,200					
011010-5501 Travel (Mileage)	2,929	2,911	4,075	1,574	2,501	4,075					
011010-5503 Travel (Subsistence & Lodging)	6,156	6,292	6,500	356	6,144	6,500					
011010-5504 Travel (Convention & Education)	789	1,500	1,350	330	1,020	1,350					
011010-5507 Retreat	359		250		250	250					
011010-5801 Dues & Assoc. Memberships	3,591	3,557	3,640	450	3,190	3,640					
-- TOTAL--	122,967	125,243	128,769	45,798	82,971	128,769					
- TOTAL- BOARD OF SUPERM SORS	122,967	125,243	128,769	45,798	82,971	128,769					
012000 GENERAL & FINANCIAL ADMIN STRA											
012010 *** COUNTY ADMIN STRATOR***											
012010-1001 Salaries & Wages	245,584	253,588	253,570	167,650	85,920	253,570					
012010-1002 Overtime	4,138	1,082	5,000	691	4,309	5,000					
012010-2001 FI CA	16,790	17,207	19,781	11,249	8,532	19,781					
012010-2002 Retirement -VRS	18,637	16,114	16,114	13,390	2,724	16,114					
012010-2005 Hospital/Medical Plans	6,151	8,676	8,676	5,784	2,892	8,997	321	3.70			
012010-2006 Group Insurance	3,195	3,322	3,398	2,265	1,133	3,398					
012010-2008 Disability/Life Insurance	6,132	6,132	6,132	4,088	2,044	6,132					
012010-2009 Hybrid Disability VLDP	367	625	720	480	240	720					
012010-2011 Worker's Compensation	424	424	2,951	2,951		2,950	1-	.03-			
012010-2013 VRS Retirement Hybrid Plan	4,920	8,192	10,446	6,964	3,482	10,446					
012010-3002 Professional Services											
012010-3005 Maintenance Service Contracts	5,412	5,450	5,786	2,982	2,804	5,786					
012010-3006 Printing & Binding											
012010-5201 Postal Services	1,856	1,833	1,899	1,180	719	1,899					
012010-5203 Telecommunications	1,528	1,535	1,800	1,016	784	1,800					
012010-5306 Surety Bonds											
012010-5401 Office Supplies	958	837	1,900	450	1,450	1,900					
012010-5411 Books & Subscriptions	446	55	750	56	694	750					
012010-5501 Travel (Mileage)	7,234	6,408	7,532	3,977	3,555	7,532					
012010-5503 Travel (Subsistence & Lodging)	595	957	1,900		1,900	1,900					
012010-5504 Travel (Convention & Education)	250		950		950	950					
012010-5506 Travel (Mileage)-Staff			250		250	250					
012010-5508 Travel (Convention&Education)-											
012010-5801 Dues & Assoc. Memberships	1,886	1,832	2,000	1,510	490	2,000					
012010-7002 Furniture & Fixtures			750		750	750					
-- TOTAL--	326,503	334,269	352,305	226,683	125,622	352,625	320	.09			

- BUDGET - EXPENSE

ACCOUNTING PERIOD 2021/03

	FY/2019 ACTUAL	FY/2020 ACTUAL	ADOPTED FY/2021 BUDGET	FY/2021 ACTUAL	FY/2021 BALANCE	DEPT FY/2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/2022 RECOMMEND	ADOPTED FY/2022 BUDGET	APPR FY/2022 BUDGET
*** REASSESSMENT ***											
012100-7002 Furniture & Fixtures											
012100-7007 Computer Aided Appraisal System											
-- TOTAL --			135,000	54,858	80,142	189,186	54,186	40.14			
*** BOARD OF EQUALIZATION ***											
012110-1001 Salaries & Wages	750					1,500	1,500	100.00			
012110-1007 Clerical Salaries	600					3,500	3,500	100.00			
012110-2001 FICA	103					268	268	100.00			
012110-2011 Worker's Compensation											
012110-5501 Travel (Mileage)											
-- TOTAL --	1,453					5,268	5,268	100.00			
*** TREASURER ***											
012130-1001 Salaries & Wages	177,442	184,914	184,915	120,937	63,978	184,915					
012130-1008 Unemployment Benefits											
012130-2001 FICA	13,235	14,001	14,146	9,158	4,988	14,146					
012130-2002 Retirement - VRS	14,436	15,077	18,792	12,528	6,264	18,792					
012130-2005 Hospital/Medical Plans	33,396	32,256	32,256	21,504	10,752	33,450	1,194	3.70			
012130-2006 Group Insurance	2,325	2,422	2,478	1,652	826	2,478					
012130-2009 Hybrid Disability VLDP	202	208	240	160	80	240					
012130-2011 Worker's Compensation	376	376	2,146	2,146		2,146					
012130-2013 VRS Retirement Hybrid Plan	2,705	2,786	3,472	2,315	1,157	3,472					
012130-3002 Professional Services	1,932	2,143	2,150	2,249	99	2,150					
012130-3004 Repairs & Maintenance			500		500	500					
012130-3005 Maintenance Service Contracts	1,700	1,410	2,000	1,057	943	2,000					
012130-3006 Printing & Binding			40		40	40					
012130-3007 Advertising			250		250	250					
012130-3009 Government Services (MTA)											
012130-3125 Investment Services		1,332				1,000	1,000	100.00			
012130-5201 Postal Services	26,187	28,976	27,500	18,056	9,444	27,500					
012130-5203 Telecommunications	15	8	100	8	92	15	85	85.00			
012130-5306 Surety Bonds			250		250	250					
012130-5401 Office Supplies	2,512	3,081	4,000	1,737	2,263	4,000					
012130-5411 Books & Subscriptions		120	40		40	40					
012130-5413 Other Operating Expenses		57	500		500	500					
012130-5416 Decals/Tax Tkt's./Dog Tags	12,637	10,743	12,500	6,922	5,578	12,500					
012130-5420 Delinquent Personal Prop. Bill	35,000	37,600	35,000	21,325	13,675	36,000	1,000	2.86			
012130-5425 Credit Card Fees											
012130-5501 Travel (Mileage)	182	79	200		200	200					
012130-5503 Travel (Subsistence & Lodging)	793		600		600	600					
012130-5504 Travel (Convention & Education)	1,595	530	1,000	50	950	1,000					
012130-5801 Dues & Assoc. Memberships	860	725	950	725	225	950					
012130-7002 Drop Box for Tax Payments											
-- TOTAL --	327,530	338,844	346,025	222,529	123,496	349,134	3,109	.90			

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
012150 ***FINANCE & ACCOUNTING***											
012150-1001 Salaries & Wages	225,069	208,951	209,026	139,351	69,675	209,026					
012150-1002 Overtime	487		500		500	500					
012150-1004 New Position											
012150-2001 FICA	16,099	14,493	15,990	9,778	6,212	15,990					
012150-2002 Retirement - VRS	12,849	12,641	15,756	10,503	5,253	15,756					
012150-2005 Hospital/Medical Plans	34,992	31,152	30,456	20,304	10,152	31,583	1,127	3.70			
012150-2006 Group Insurance	2,672	2,736	2,801	1,867	934	2,801					
012150-2009 Hybrid Disability VLDP	511	561	649	433	216	649					
012150-2011 Worker's Compensation	273	273	2,377	2,378	1-	2,377					
012150-2013 VRS Retirement Hybrid Plan	6,855	7,533	9,412	6,275	3,137	9,412					
012150-3002 Professional Services	7,736	10,530	14,000	3,205	10,795	14,000					
012150-3005 Maintenance Service Contracts	23,000	24,884	25,000	14,607	10,393	25,000					
012150-5201 Postal Services	1,042	1,042	1,200	521	679	1,200					
012150-5401 Office Supplies	1,222	1,473	1,300	999	301	1,300					
012150-5413 Other Operating Supplies	681	2,137	3,200	782	2,418	3,200					
012150-5501 Travel (Mileage)	23	146	100		100	100					
012150-5503 Travel (Subsistence & Lodging)	59		100		100	100					
012150-5504 Travel (Convention & Education)			300		300	300					
012150-5801 Dues and Association Membershi	699	829	700		700	700					
012150-7002 Furniture & Fixtures											
-- TOTAL--	334,269	319,381	332,867	211,003	121,864	333,994	1,127	.34			
012180 ***TECHNOLOGY***											
012180-1001 Salaries and Wages	96,872	97,892	104,414	69,656	34,758	104,414					
012180-1004 New Position											
012180-2001 FICA	7,070	7,032	7,988	4,873	3,115	7,988					
012180-2002 Retirement - VRS	5,148	5,610	6,992	4,661	2,331	6,992					
012180-2005 Hospital/Medical Plan	19,041	17,568	18,216	13,536	4,680	21,055	2,839	15.59			
012180-2006 Group Insurance	1,269	1,314	1,399	926	473	1,399					
012180-2009 Hybrid Disability VLDP	314	304	385	252	133	385					
012180-2011 Worker's Compensation	98	98	1,079	1,079		1,079					
012180-2013 VRS Retirement Hybrid Plan	4,210	3,944	5,490	3,660	1,830	5,490					
012180-3002 Professional Services	2,680	2,250	2,500		2,500	2,500					
012180-3004 Repairs and Maintenance	1,241	2,038	3,000		3,000	3,000					
012180-3005 Maintenance Service Contracts	47,479	31,591	51,100	34,626	16,474	61,000	9,900	19.37			
012180-3160 Parcel Maintenance-GS	2,243	3,770	3,000	4,924	1,924-	5,000	2,000	66.67			
012180-3170 Data Development -GS			5,645		5,645	3,500	2,145-	38.00-			
012180-5203 Telecommunications (T-1)	17,019	16,064	17,500	13,162	4,338	17,500					
012180-5204 Telecommunications; PRI, CPX, An	15,853	17,532	17,250	12,373	4,877	17,350	100	.58			
012180-5205 Telecommunications V&B GS Hbs	8,649	81	7,560	7,560		7,560					
012180-5207 Books and Subscriptions			200		200	200					
012180-5401 Office Supplies	274	182	250	88	162	250					
012180-5413 Other Operating Supplies	32	50	750	452	298	750					
012180-5414 Software	490		3,000		3,000	3,500	500	16.67			
012180-5504 Travel (Convention & Education)	50		1,000	200	800	1,000					
012180-5618 School Long Distance-Reimburse	143	165	150	107	43	150					
012180-5619 DSS Long Distance-Reimbursabl e	112	106	150	148	2	150					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
TECHNOLOGY											
012180-5801 Dues and Association Membershi		100	200	208	8-	200					
012180-7007 Computer Equipment	23,509	12,329	12,000	1,336	10,664	7,000	5,000-	41.67-			
--TOTAL--	<u>253,796</u>	<u>220,020</u>	<u>271,218</u>	<u>173,827</u>	<u>97,391</u>	<u>279,412</u>	<u>8,194</u>	<u>3.02</u>			
LAND USE PANEL											
012240-1001 Salaries & Wages	925	1,000	5,000	900	4,100	5,000					
012240-1003 Part-time Salaries			500		500	500					
012240-2001 FICA	71	76		69	69-						
012240-5201 Postal Services	120	200	200		200	200					
--TOTAL--	<u>1,116</u>	<u>1,276</u>	<u>5,700</u>	<u>969</u>	<u>4,731</u>	<u>5,700</u>					
-TOTAL- GENERAL & FINANCIAL ADMIN STR	<u>1,581,941</u>	<u>1,553,686</u>	<u>1,789,818</u>	<u>1,117,483</u>	<u>672,335</u>	<u>1,861,568</u>	<u>71,750</u>	<u>4.01</u>			
013000 BOARD OF ELECTIONS											
013010 ***BOARD OF ELECTIONS***											
013010-1008 Unemployment Benefits											
013010-1010 Remuneration-El ec. Brd. & Pol l Wd	15,962	26,217	15,000	12,552	2,448	17,500	2,500	16.67			
013010-2001 FICA	473	487	483	339	144	483					
013010-3002 Prof. Services (Polling places											
013010-3007 Advertising	113	483	500	500		500					
013010-5201 Postal Services	1,066	3,392	1,000	2,237	1,237-	1,500	500	50.00			
013010-5203 Telecommunications											
013010-5401 Office Supplies	6,351	12,634	5,000	7,298	2,298-	6,000	1,000	20.00			
013010-5413 Other (Voting Machines)	14,266	22,511	12,000	12,469	469-	29,158	17,158	142.98			
013010-5501 Travel (Mileage)	2,310	3,977	3,000	1,429	1,571	3,000					
013010-5503 Travel (Subsistence & Lodging)	503	349	500	246	254	500					
013010-5504 Travel (Convention & Lodging)	649	150	1,000		1,000	1,000					
013010-5801 Dues & Assoc. Memberships	180	180	180	180		180					
013010-7040 CARES ACT - 2020 Pres. Electio			50,313	50,228	85		50,313-	100.00-			
013010-7041 CTCL CCM D.19 Grant			8,159	3,067	5,092		8,159-	100.00-			
013010-7042 USC Democracy Grant-Voting Acc			15,000	15,064	64-		15,000-	100.00-			
--TOTAL--	<u>41,873</u>	<u>70,380</u>	<u>112,135</u>	<u>105,609</u>	<u>6,526</u>	<u>59,821</u>	<u>52,314-</u>	<u>46.65-</u>			
013020 ***REG STRAF***											
013020-1001 Salaries & Wages	54,048	83,964	91,349	60,899	30,450	91,349					
013020-1003 Part-time Salaries	23,606	9,181	10,500	3,163	7,337	16,798	6,298	59.98			
013020-2001 FICA	5,830	6,663	7,533	4,525	3,008	8,273	740	9.82			
013020-2002 Retirement - VRS	5,221	5,378	6,702	4,468	2,234	6,702					
013020-2005 Hospital/Medical Plans	8,427	15,678	20,204	12,144	8,060	18,890	1,314-	6.50-			
013020-2006 Group Insurance	708	1,080	1,224	816	408	1,224					
013020-2009 Hybrid Disability MLDP		193	296	197	99	296					
013020-2011 Worker's Compensation	116	116	1,052	1,052		1,052					
013020-2013 VRS Retirement Hybrid Plan		2,585	4,296	2,864	1,432	4,296					
013020-3007 Advertising	113	300	500	350	150	500					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
****MAG STRATE****											
021030-5203 Telecommunications			25		25	25					
021030-5401 Office Supplies											
021030-5411 Books & Subscriptions											
021030-7002 Furniture & Fixtures		234	300	275	25	300					
-- TOTAL--		234	325	275	50	325					
*** COURT SERVICES WJCCCA ***											
021040-3020 Detention Home (Court Services)	1,013	33,790	20,000	15,540	4,460	10,000	10,000-	50.00-			
021040-3022 Outreach Detention (WJCCCA)	2,484	1,970	3,566	5,056	1,490-	3,566					
021040-3023 Group Homes (WJCCCA)	5,280	9,885	12,000	4,455	7,545	12,000					
021040-3025 Refund to State (WJCCCA)			518	518			518-	100.00-			
021040-3027 EPCIS Grant Match (to Anherst)											
-- TOTAL--	8,777	45,645	36,084	25,569	10,515	25,566	10,518-	29.15-			
*** J & D DISTRICT COURT ***											
021050-3002 Professional Services											
021050-3004 Repairs and Maintenance		78	100		100	100					
021050-3005 Maintenance Service Contracts											
021050-3012 Attorney Fees											
021050-5201 Postal Services	76	76	85		85	85					
021050-5203 Telecommunications	10	28	100	5	95	100					
021050-5401 Office Supplies	91	80	200	149	51	200					
021050-5411 Books & Subscriptions											
021050-5413 Other Operating Expenses											
021050-5504 Travel (Convention & Education)	109	47	1,000	18	982	1,000					
021050-5801 Dues & Assoc. Memberships	50	219	400		400	400					
021050-7001 Machinery & Equipment	2,219	2,259	2,274	1,636	638	2,274					
021050-7002 Furniture & Fixtures		101	300	69	231	600	300	100.00			
-- TOTAL--	2,555	2,888	4,459	1,877	2,582	4,759	300	6.73			
*** CLERK OF DISTRICT COURT ***											
021060-1001 Salaries & Wages	202,957	229,122	229,122	151,227	77,895	229,122					
021060-1003 Part Time Salaries	8,302										
021060-1004 Backscanning Wages (TTF)											
021060-2001 FICA	15,066	15,932	17,528	10,602	6,926	17,528					
021060-2002 Retirement - VRS	13,352	9,824	12,244	8,163	4,081	12,244					
021060-2005 Hospital/Medical Plans	30,744	41,130	40,608	27,072	13,536	42,111	1,503	3.70			
021060-2006 Group Insurance	2,659	3,002	3,070	2,047	1,023	3,070					
021060-2009 Hybrid Disability VLDP	466	918	1,058	705	353	1,058					
021060-2011 Worker's Compensation	431	431	2,496	2,496		2,496					
021060-2013 VRS Retirement Hybrid Plan	6,253	12,310	15,342	10,228	5,114	15,342					
021060-3002 Professional Services	2,842	1,748	3,950	1,598	2,352	3,950					
021060-3004 Repairs and Maintenance		133	500	215	285	500					
021060-3005 Maintenance Service Contracts	13,547	14,538	16,415	12,471	3,944	16,415					
021060-3006 Printing & Binding	844	928	1,600	787	813	1,600					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
CLERK OF CIRCUIT COURT											
021060-3012 Attorney Fees	316	474	750	158	592	750					
021060-3160 Library of Va. Grant 2019FY-62		10,664	16,685		16,685		16,685-	100.00-			
021060-5201 Postal Services	1,999	2,989	3,000	1,721	1,279	4,000	1,000	33.33			
021060-5203 Telecommunications	35	22	50	14	36	50					
021060-5401 Office Supplies	3,186	3,475	4,000	2,124	1,876	5,000	1,000	25.00			
021060-5411 Microfilming			2,000		2,000	2,000					
021060-5417 Record Books		505	1,000		1,000	1,000					
021060-5504 Travel (Conventions & Education)			200		200	200					
021060-7007 Computer Equipment	3,250	1,431	500	1,352	852	500					
021060-7040 Library of VA Grant 2018FY-64	9,930		8,253	16,685	8,432		8,253-	100.00-			
021060-7041 Library of VA Grant 2020FY-68			16,685		16,685		16,685-	100.00-			
-- TOTAL--	316,179	349,576	397,056	249,665	147,391	358,936	38,120-	9.60-			
- TOTAL- COURTS	371,330	462,192	513,765	317,699	196,066	475,724	38,041-	7.40-			
022000 COMMONWEALTH'S ATTORNEY											
022010 ***COMMONWEALTH ATTORNEY***											
022010-1001 Salaries & Wages	258,623	325,715	343,638	239,532	104,106	360,622	16,984	4.94			
022010-1002 ACA Supplement & Benefits											
022010-1003 Part-time Salaries	832										
022010-1004 CA Salary Increase & Benefits			8,603		8,603		8,603-	100.00-			
022010-1006 Wages/Victim Witness Grant	56,041	54,016	56,636	36,882	19,754	56,636					
022010-1007 MOJ in Lieu of FT ACA											
022010-1008 Unemployment Benefits											
022010-2001 FICA	19,226	24,502	26,288	17,970	8,318	27,588	1,300	4.95			
022010-2002 Retirement - VRS	4,418	9,139	5,932	3,982	1,950	5,932					
022010-2005 Hospital/Medical Plans	19,041	23,592	26,280	18,192	8,088	27,252	972	3.70			
022010-2006 Group Insurance	3,388	4,305	4,832	3,222	1,610	4,832					
022010-2009 Hybrid Disability VLDP	1,533	1,685	2,582	1,721	861	2,993	411	15.92			
022010-2011 Worker's Compensation	376	735	3,922	3,922		3,922					
022010-2013 VRS Retirement Hybrid Plan	20,565	22,234	36,658	24,570	12,088	36,658					
022010-3005 Maintenance Service Contracts											
022010-5201 Postal Services	363	434	500	279	221	500					
022010-5203 Telecommunications	38	52	85	54	31	85					
022010-5401 Office Supplies	5,049	6,273	5,000	4,533	467	5,000					
022010-5411 Books & Subscriptions	3,349	2,636	3,000	1,652	1,348	3,000					
022010-5413 Other Operating Supplies (WPG)	3,467	2,955	6,439	3,583	2,856	6,439					
022010-5415 Other Equipment (WPG)	2,310	1,083	3,367		3,367	3,367					
022010-5418 Other Asset Forfeitures											
022010-5419 Expense (Asset Forfeiture)	14,440	7,176	20,252	140	20,112		20,252-	100.00-			
022010-5420 Expense (Federal Asset Forfeit											
022010-5501 Travel (Mealage)		187									
022010-5504 Travel (Conventions & Education)	3,078	3,672	2,150	194	1,956	3,000	850	39.53			
022010-5506 Travel (Victim Witness Grant)	2,249	1,130	3,558	35	3,523	3,558					
022010-5510 Witness Expenses		210									
022010-5801 Dues & Assoc. Memberships	1,490	2,190	2,250	1,255	995	2,250					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** COMMONWEALTH ATTORNEY***											
022010-7001 Machinery & Equipment	1,890	2,287	1,890	1,991	101-500	1,890					
022010-7002 Furniture & Fixtures			500		500	500					
022010-7007 Computer Equipment											
-- TOTAL--	421,766	496,208	564,362	363,709	200,653	556,024	8,338	1.48			
- TOTAL- COMMONWEALTH S ATTORNEY	421,766	496,208	564,362	363,709	200,653	556,024	8,338	1.48			
031000 LAW ENFORCEMENT											
031020 *** SHERIFF ***											
031020-1001 Salaries & Wages	794,300	854,073	940,169	584,292	355,877	940,169					
031020-1002 Part-Time Salaries (Comp Board)											
031020-1003 Forest Cooperative Agreement W	844	6,265	4,400	2,713	1,687		4,400	100.00			
031020-1004 Salaries-COPS Positions	37,354	41,456	40,287		40,287	40,287					
031020-1005 Courtroom Security	30,072	27,227	44,000	20,635	23,365	39,842	4,158	9.45			
031020-1006 Courthouse Security Wages	77,068	81,148	104,992	58,808	46,184	103,969	1,023	.97			
031020-1007 Overtime (Solid Waste/Radar)											
031020-1008 Unemployment Benefits	3,402	756									
031020-1009 Local Drug Enforcement positio	26,137	33,917	39,000	24,597	14,403	37,000	2,000	5.13			
031020-1010 New (FT Security/Transport Off											
031020-1011 IBER Evidence Clerk	27,344										
031020-2001 FI CA	73,206	78,738	92,774	53,347	39,427	92,774					
031020-2002 Retirement - VRS	84,081	97,959	124,446	83,127	41,319	113,196	11,250	9.04			
031020-2005 Hspital/Medical Plans	192,330	217,626	214,416	144,847	69,569	233,487	19,071	8.89			
031020-2006 Group Insurance	13,062	14,742	16,251	10,085	6,166	16,251					
031020-2009 Hybrid Disability VLDP	912	801	788	516	272	774	14	1.78			
031020-2011 Worker's Compensation	18,495	16,005	14,740	14,740		14,740					
031020-2013 VRS Retirement Hybrid Plan	12,239	10,751	11,222	7,481	3,741	11,222					
031020-3002 Professional Services											
031020-3003 Court Ordered Burial Expense	1,295			1,295	1,295						
031020-3004 Wrongful Impoundment Reimburse		650		625	625						
031020-3005 Maintenance Service Contracts	8,119	6,842	5,000	3,610	1,390	5,000					
031020-3007 Advertising		260	750		750	750					
031020-3029 DMGt#154AL-2020-50121-20121-2		9,080		2,599	2,599						
031020-3030 DM/154AL-2021-51018-21018 20.6			15,100	6,000	9,100		15,100	100.00			
031020-3031 DMGt#154AL-2014-54023-5271-2											
031020-3032 DMGt#154AL-2015-55242-5981-2											
031020-3033 DMGt#154AL-2016-56183-6383-2											
031020-3034 DMGt#154AL-2018-58165-8165 2	10,823	2,360									
031020-3035 DMGRT#154AL-2019-59007-9007-20											
031020-5201 Postal Services	1,585	1,377	1,800	1,001	799	1,800					
031020-5203 Telecommunications	4,369	4,488	4,000	3,137	863	4,000					
031020-5240 Mobile Phone/Data Service	8,390	11,109	20,511	13,103	7,408	20,511					
031020-5401 Office Supplies	4,964	8,150	5,000	5,009	9	5,000					
031020-5408 Vehicle Equipment & Repair				11	11						
031020-5409 Police Supplies	13,203	13,087	15,000	16,022	1,022	15,000					
031020-5410 Uniforms	15,638	11,907	14,740	6,982	7,758	14,740					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
**PUBLIC SAFETY & EMERGENCY S											
032010- 1003 Overtime	16,450	18,589	16,000	16,626	626-	16,000					
032010- 2001 FI CA	22,864	23,107	24,249	17,306	6,943	25,368	1,119	4.61			
032010- 2002 Retirement -VRS	12,804	9,923	16,386	10,183	6,203	16,386					
032010- 2005 Hbspital /Medi cal Plans	76,431	78,114	83,016	52,560	30,456	81,757	1,259-	1.52-			
032010- 2006 Group Insurance	3,803	4,004	4,348	2,878	1,470	4,229	119-	2.74-			
032010- 2009 Hybrid Disability VLDP	1,136	1,461	1,804	1,081	723	1,806	2	.11			
032010- 2011 Worker's Compensation	1,046	1,046	5,603	5,603		5,603					
032010- 2013 VRS Retirement Hybrid Plan	15,240	19,604	22,672	15,679	6,993	22,672					
032010- 2020 Non-deductible Moving Expenses											
032010- 3002 Professional Services											
032010- 5203 Telecommunications	1,036	1,484	1,300	1,261	39	1,300					
032010- 5401 Office Supplies	2,342	3,821	3,000	2,288	712	3,200	200	6.67			
032010- 5409 Emergency Equipment		335	200		200	200					
032010- 5410 Uniforms		556	600	601	1-	600					
032010- 5411 Books/ Subscriptions			200		200		200-	100.00-			
032010- 5504 Travel (Convention & Education)	203	744	2,000		2,000	2,000					
032010- 5508 Dispatcher Training	6,155	4,875	7,000	2,483	4,517	7,500	500	7.14			
032010- 5801 Dues/Associations		877	900		900	900					
032010- 7020 VDEM Emergency Mgt Performance											
032010- 8225 Disaster/ Emergency Expenses											
032010- 8235 Safety Program											
032010- 8300 Debt Collection											
-- TOTAL--	460,375	475,206	506,264	347,297	158,967	505,131	1,133-	.22-			
032020 ***EMERGENCY SERV. COUNCIL***											
032020- 2007 Disability Insurance	46,581	47,991	47,991	48,477	486-	48,477	486	1.01			
032020- 2008 Line of Duty (State Mandate)	36,220	38,827	41,895	41,895		41,895					
032020- 3001 Professional Health Services											
032020- 5407 Maintenance (Communication Equip)											
032020- 5415 Gas, Oil, Grease - Fire & Resc	27,170	22,577	20,000	14,237	5,763	20,000					
032020- 5646 Remittance of Tower Rent to G/											
032020- 5647 Local EMS	470,322	450,489	438,035	438,035		411,485	26,550-	6.06-			
032020- 5648 Fire Fund	51,989	54,705	57,241	57,241			57,241-	100.00-			
032020- 5650 Four For Life Funds	17,300	18,386									
032020- 5655 Contribution-Wintergreen Vol. R											
032020- 5660 Volunteer Stipend											
032020- 5665 Oxygen Cylinders											
032020- 7007 Generators											
-- TOTAL--	649,582	632,975	605,162	599,885	5,277	521,857	83,305-	13.77-			
032030 ***E-911 PROGRAM**											
032030- 1001 Salaries & Wages	67,671	74,904	74,904	49,936	24,968	74,904					
032030- 1002 Overtime	192										
032030- 1003 Part-time Salaries											
032030- 2001 FI CA	5,075	5,651	5,642	3,774	1,868	5,660	18	.32			
032030- 2002 Retirement -VRS	6,537	7,236	9,018	6,012	3,006	9,018					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
PAID EMS											
032060-5409 Communications	719	1,199	1,500	2,357	857-	1,500					
032060-5410 Uniforms	1,782	3,697	2,500	660	1,840	3,000	500	20.00			
032060-5413 Other Operating Supplies	60	68-	1,500	28	1,472	1,000	500-	33.33-			
032060-5414 Non-Contractual Expense											
032060-5415 Gas, Oil, Grease-County Ambul											
032060-5501 Mileage	31,351	17,384	26,000	16,325	9,675	22,000	4,000-	15.38-			
032060-5509 Training	925	1,165	1,500	676	824	2,000	500	33.33			
032060-5640 Nelson Rescue-Bunk Area Renova											
032060-5645 Nelson Station II	7,660	21,468	20,950	14,283	6,667	18,000	2,950-	14.08-			
032060-5646 Nelson Station II Vehicle Expe	10,102	12,036	15,000	7,816	7,184	20,000	5,000	33.33			
032060-7002 Furniture & Fixtures	1,699	1,304									
032060-7007 Computer Equipment		500	1,500	606	894	1,500					
032060-7008 Medical Equipment - Auto CPR	1,209		3,000		3,000	4,000	1,000	33.33			
032060-9901 Contingency											
--TOTAL--	813,333	834,415	859,437	640,325	219,112	854,494	4,943-	.58-			
-TOTAL- FIRE & RESCUE SERVICES	2,331,806	2,363,931	2,514,192	1,931,842	582,350	2,460,837	53,355-	2.12-			
033000 CORRECTION & DETENTION											
033010 ***JAIL***											
033010-3002 Professional Services (SCAAP)	328	5,567									
033010-5402 Food Supplies	66	17	60		60	60					
033010-6001 Regional Jail	668,012	739,505	789,265	591,948	197,317	995,928	206,663	26.18			
--TOTAL--	668,406	745,089	789,325	591,948	197,377	995,988	206,663	26.18			
-TOTAL- CORRECTION & DETENTION	668,406	745,089	789,325	591,948	197,377	995,988	206,663	26.18			
034000 INSPECTIONS											
034010 ***BUILDING INSPECTOR***											
034010-1001 Salaries & Wages	202,868	216,972	205,002	130,588	74,414	201,928	3,074-	1.50-			
034010-1003 Part-time Salaries											
034010-1004 New Position-Asst. Code Officia											
034010-1005 New Position-Stormwater Manage											
034010-1007 Brd. of Edg. Appeals Wages		300	300		300	300					
034010-2001 FI CA	14,086	15,943	15,683	9,940	5,743	15,447	236-	1.50-			
034010-2002 Retirement -VRS	6,811	402									
034010-2005 Hospital / Medical Plans	36,081	19,608	20,304	14,112	6,192	25,087	4,783	23.56			
034010-2006 Group Insurance	2,630	2,697	2,747	1,778	969	2,706	41-	1.49-			
034010-2009 Hybrid Disability VLDP	938	1,452	1,703	1,101	602	1,676	27-	1.59-			
034010-2011 Worker's Compensation	3,678	3,678	2,470	2,470		2,470					
034010-2013 VRS Retirement Hybrid Plan	12,585	19,264	22,628	15,768	6,860	24,312	1,684	7.44			
034010-3002 Professional Services (Soils T											
034010-3005 Maintenance Service Contracts	617	683	10,683	1,212	9,471	11,880	1,197	11.20			
034010-3006 Printing & Binding	874	531	500	397	103	500					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** BUILDING INSPECTOR ***											
034010-5201	516	385	800	171	629	1,200	400	50.00			
034010-5203	106	48	150	61	89	150					
034010-5401	2,143	2,062	1,850	440	1,410	2,400	550	29.73			
034010-5410	930	127	540		540	1,200	660	122.22			
034010-5411	1,241	1,251	1,200		1,200	1,200					
034010-5501	111		350		350	350					
034010-5503	658	1,390	1,000		1,000	500	500-	50.00-			
034010-5504	1,332	1,706	2,000		2,000	750	1,250-	62.50-			
034010-5801	220	538	750	180	570	1,000	250	33.33			
034010-6001	2,707	3,736	3,500	595	2,905	4,000	500	14.29			
034010-7002	1,625	1,277	1,000	448	552	1,000					
034010-7004											
034010-7007											
034010-7040			2,000	2,000			2,000-	100.00-			
-- TOTAL--	292,757	294,050	297,160	181,261	115,899	300,056	2,896	.97			
- TOTAL- INSPECTORS	292,757	294,050	297,160	181,261	115,899	300,056	2,896	.97			
035000 OTHER PROTECTION											
035010 *** ANIMAL CONTROL ***											
035010-1001	98,222	114,959	119,061	77,351	41,710	119,061					
035010-1002	361										
035010-1003	32,075	17,477	34,975	18,717	16,258	28,640	6,335-	18.11-			
035010-1004						7,000	7,000	100.00	7,000-		
035010-1005											
035010-2001	9,207	9,395	11,784	6,828	4,956	11,299	485-	4.12-			
035010-2002	3,641	3,701	4,646	3,098	1,548	4,646					
035010-2005	22,299	27,696	28,368	18,912	9,456	29,418	1,050	3.70			
035010-2006	1,184	1,480	1,595	1,064	531	1,595					
035010-2009	379	537	668	445	223	668					
035010-2011	1,255	1,600	1,501	1,501		1,501					
035010-2013	5,086	7,210	9,688	6,459	3,229	9,688					
035010-3002	14,062	12,374	15,600	8,756	6,844	15,600					
035010-3003	1,764	1,744	2,500	2,900	400-	2,500					
035010-3006	657	75	100	80	20	100					
035010-3007			150		150	150					
035010-3016	1,345	789	1,500	749	751	1,500					
035010-3020	125	75	125	75	50	125					
035010-5100	4,225	2,922	4,000	2,236	1,764	4,000					
035010-5203	4,224	4,241	5,502	4,226	1,276	5,200	302-	5.49-			
035010-5401	889	1,834	1,500	739	761	1,500					
035010-5402	799	412	1,500	589	911	1,500					
035010-5404	3,268	2,253	2,000	63	1,937	2,000					
035010-5407	2,103	5,270	3,000	1,839	1,161	3,000					
035010-5410	5,225	2,688	2,000	2,617	617-	2,000					
035010-5504	2,043	1,009	2,500	1,950	550	2,500					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
ANIMAL CONTROL											
035010-5509 Training	1,630	2,100	1,800	92	1,708	1,800					
035010-6021 School Project Supplies											
035010-7001 Machinery & Equipment	3,840										
--TOTAL--	<u>219,908</u>	<u>221,841</u>	<u>256,063</u>	<u>161,286</u>	<u>94,777</u>	<u>256,991</u>	<u>928</u>	<u>.36</u>	<u>7,000-</u>		
MEDICAL EXAMINER											
035030											
035030-3001 Professional Health Services	100	240	160	160		160					
--TOTAL--	<u>100</u>	<u>240</u>	<u>160</u>	<u>160</u>		<u>160</u>					
-TOTAL- OTHER PROTECTION	<u>220,008</u>	<u>222,081</u>	<u>256,223</u>	<u>161,446</u>	<u>94,777</u>	<u>257,151</u>	<u>928</u>	<u>.36</u>	<u>7,000-</u>		
SANITATION & WASTE REMOVAL											
WASTE MANAGEMENT											
042000											
042030-1001 Salaries & Wages	77,115	79,816	79,429	58,985	20,444	79,429					
042030-1002 Overtime	10,615	12,624	10,000	8,219	1,781	10,000					
042030-1003 Part-time Salaries-Conv. Ctrs (192,306	201,544	205,335	128,917	76,418	205,335					
042030-1004 New Position - Oper at or/ Scal eh						48,507	48,507	100.00			
042030-1005 Drivers Positions - Incl. OT	62,682	70,216	76,681	51,091	25,590	76,681					
042030-2001 FICA	11,149	11,801	11,942	8,483	3,459	11,942					
042030-2002 Retirement -VRS	11,023	11,354	14,152	9,434	4,718	14,152					
042030-2005 Hsptal /Medi cal Plans	33,813	34,740	36,432	24,312	12,120	39,945	3,513	9.64			
042030-2006 Group Insurance	1,826	1,927	2,092	1,367	725	2,050	42-	2.01-			
042030-2009 Hybrid Disability VLDP	182	213	320	196	124	294	26-	8.13-			
042030-2011 Worker's Compensation	4,714	18,960	8,775	8,774	1	8,774	1-	.01-			
042030-2013 VRS Retirement Hybrid Plan	2,440	2,858	4,274	2,849	1,425	4,274					
042030-3001 Professional Health Services			2,000		2,000		2,000-	100.00-			
042030-3002 Professional Services			2,000		2,000		2,000-	100.00-			
042030-3003 Convenience Centers (Fuel)	27,940	22,316	29,000	16,058	12,942	29,000					
042030-3004 Repairs and Maintenance	34,758	37,421	35,000	45,336	10,336-	35,000					
042030-3005 G adst one-St affing & Bui lding											
042030-3007 Advertising											
042030-3010 Tippi ng Fee (Transfer St ation)	316,977	321,089	348,750	269,102	79,648	392,750	44,000	12.62			
042030-3011 Tippi ng Fees (Anther st Co)											
042030-3012 Recycling Services		21,326	28,000	10,770	17,230	28,000					
042030-3015 Transportation Fees	131,389	135,294	135,500	104,904	30,596	153,796	18,296	13.50			
042030-3016 Ground Water Monitoring	61,281	3,384	5,000		5,000		5,000-	100.00-			
042030-3017 Gas Monitoring											
042030-3021 Waste Water	6,478	1,500	7,800	2,610	5,190	7,800					
042030-3022 DEQ License Fee	7,291	7,470	7,500	7,619	119-	7,700	200	2.67			
042030-3025 Tire Removal	5,700	8,551	6,800	6,487	313	8,800	2,000	29.41			
042030-5100 Electrical Services	7,288	7,589	7,300	5,665	1,635	7,500	200	2.74			
042030-5103 Water and Sewer	868	496	500	378	122	504	4	.80			
042030-5203 Telecommunications	2,236	2,109	2,500	1,500	1,000	2,500					
042030-5401 Office Supplies	1,810	2,010	2,500	1,339	1,161	2,500					
042030-5407 Maintenance Supplies	5,247	19,190	4,000	3,605	395	4,000					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
WASTE MANAGEMENT											
042030-5408 Vehicle Supplies (M/C Trucks)	8,426	22,752	10,000	7,479	2,521	18,000	8,000	80.00			
042030-5409 Recycle Coordinator			2,575	347	2,228	2,575					
042030-5410 Uniforms	1,983	1,733	2,000	1,254	746	2,000					
042030-5501 Travel (Mileage)	638	713	700	428	272	700					
042030-5504 Education	983	314	1,300	825	475	1,300					
042030-7001 Machinery & Equipment											
042030-7004 Transfer Station Scale House											
042030-7007 Convenience Center Equipment			500	241	259		500-	100.00-			
042030-8002 Lease/Rent (Faber water)	2,047	2,166	2,100		2,100	2,166	66	3.14			
042030-9900 Post closure care											
042030-9901 Contingency-Waste Management											
-- TOTAL--	<u>1,031,205</u>	<u>1,063,476</u>	<u>1,090,757</u>	<u>788,574</u>	<u>302,183</u>	<u>1,207,974</u>	<u>117,217</u>	<u>10.75</u>			
- TOTAL- SANITATION & WASTE REMOVAL	<u>1,031,205</u>	<u>1,063,476</u>	<u>1,090,757</u>	<u>788,574</u>	<u>302,183</u>	<u>1,207,974</u>	<u>117,217</u>	<u>10.75</u>			
043000 GENERAL MAINTENANCE											
043020 ***BUILDINGS AND GROUNDS***											
043020-1001 Salaries & Wages	219,994	231,373	231,252	154,168	77,084	231,252					
043020-1002 Overtime	4,237	394	10,000	1,013	8,987	5,000	5,000-	50.00-			
043020-1003 Part-time Wages											
043020-1004 New Facility Custodial											
043020-1005 New FT Maintenance Position						53,422	53,422	100.00			
043020-2001 FICA	16,776	17,403	17,691	11,665	6,026	17,691					
043020-2002 Retirement -VRS	18,780	19,784	24,650	16,439	8,211	24,650					
043020-2005 Hospital/Medical Plans	43,355	41,604	43,979	27,989	15,990	41,812	2,167-	4.93-			
043020-2006 Group Insurance	2,882	3,030	3,099	2,066	1,033	3,099					
043020-2009 Hybrid Disability VLDP	184	190	220	146	74	220					
043020-2011 Worker's Compensation	6,010	6,010	2,831	2,831		2,831					
043020-2013 VRS Retirement Hybrid Plan	2,468	2,555	3,184	2,123	1,061	3,184					
043020-3005 Contracted Services	27,402	28,815	35,000	15,938	19,062	35,000					
043020-3006 Maintenance Agreements (New B)	24,969	23,846	20,000	13,117	6,883	24,000	4,000	20.00			
043020-3007 Maintenance-Health Care Facili											
043020-5100 Electrical Service	140,865	132,516	145,000	93,565	51,435	145,000					
043020-5102 Heating Fuel	739	473	2,500	583	1,917	2,000	500-	20.00-			
043020-5103 Water and Sewer	13,849	14,725	20,000	9,994	10,006	20,000					
043020-5203 Telecommunications	3,107	2,746	3,200	2,515	685	3,200					
043020-5308 Insurance (Property/Liability)	28,636	27,001	29,500	28,499	1,001	29,500					
043020-5403 Agricultural Supplies& Service	16,266	17,599	20,000	12,106	7,894	20,000					
043020-5405 Janitorial Supplies	9,963	9,617	12,500	8,231	4,269	12,500					
043020-5407 Maintenance Supplies	41,882	44,525	41,000	30,868	10,132	41,000					
043020-5410 Uniforms	1,137	1,394	1,400	1,538	138-	1,400					
043020-5423 Pest Control	1,855	875	2,200	1,290	910	2,200					
043020-5501 Travel (Mileage)	246		200		200	200					
043020-5506 Education/ Training		182	500		500	500					
043020-7001 Machinery & Equipment	243	1,663	1,000	2,369	1,369-	2,000	1,000	100.00			
043020-8002 Rent / Lease	105,583	90,453	88,706	70,638	18,068	93,136	4,430	4.99			

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** AT RISK BOARD ***											
053030-2001 FICA											
053030-2002 VRS Retirement											
-- TOTAL --											
*** AT RISK YOUTH & FAMILY SERVICES											
053600-1003 Part-time Wages	10,326	10,039	11,000	6,788	4,212	11,000					
053600-1011 Remuneration-Local Board	1,575	1,275	1,800	825	975	1,800					
053600-2001 FICA	911	866	979	582	397	979					
053600-2011 Worker's Compensation	50		114	114		114					
053600-3164 Purchased Services (Mandat ed)	1,404,277	1,662,964	1,633,957	1,118,179	515,778	1,633,957					
053600-3174 Purchased Services (Nbn-Mandat)	1,798	200	12,721	1,710	11,011	12,721					
053600-5201 Postage											
053600-5203 Phone											
053600-5401 Office Supplies	253	591	2,000	250	1,750	2,000					
053600-5504 Travel (Convention & Meeting)			552		552	552					
-- TOTAL --	1,419,190	1,675,935	1,663,123	1,128,448	534,675	1,663,123					
- TOTAL- WELFARE/ SOCIAL SERVICES	1,419,190	1,675,935	1,663,123	1,128,448	534,675	1,663,123					
*** COMMUNITY COLLEGE ***											
064010-5649 Piedmont Va. Community College	14,917	11,090	1,760	1,320	440	2,393	633	35.97			
-- TOTAL --	14,917	11,090	1,760	1,320	440	2,393	633	35.97			
- TOTAL- *** COMMUNITY COLLEGE ***	14,917	11,090	1,760	1,320	440	2,393	633	35.97			
PARKS & RECREATION											
*** RECREATION ***											
071020-1001 Salaries and Wages	99,379	101,870	103,755	68,485	35,270	102,727	1,028	.99			
071020-1003 Part Time Salaries	6,602	5,182	8,090	1,296	6,794	8,090					
071020-1004 PT Field and Maint		4,233	7,697	3,179	4,518	7,697					
071020-1008 New Position-FT Park & Trail M											
071020-2001 FICA	7,672	8,257	9,299	5,553	3,746	8,478	821	8.83			
071020-2002 Retirement -VRS	6,165	7,908	12,368	8,246	4,122	12,368					
071020-2005 Hsptal /Medical Plans	19,041	16,674	31,680	10,752	20,928	16,725	14,955	47.21			
071020-2006 Group Insurance	1,298	1,313	1,390	918	472	1,376					
071020-2009 Hybrid Disability VLDP	254	132	305		305		305	100.00			
071020-2011 Worker's Compensation		3,142	1,283	1,283		1,283					
071020-2013 VRS Retirement Hybrid Plan	3,410	1,778	3,555		3,555		3,555	100.00			
071020-3001 Health/Background Services	85	31	500		500	500					
071020-3005 Maintenance Service Contracts	600	585	1,250	498	752	1,250					
071020-3006 Printing & Binding	2,232	681	2,500		2,500	2,500					
071020-3007 Advertising	239	671	1,000	377	623	2,000	1,000	100.00			
071020-3016 Contracted Services	3,848	3,747	8,618	1,888	6,730	8,616	2	.02			

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
RECREATION											
071020-3017 Contracted Uphires	9,205	5,975	12,500		12,500	12,500					
071020-3018 Contracted Field Maintenance	1,334	5,636	1,000	2,289	1,289	2,000	1,000	100.00			
071020-3019 Blue Ridge Trail Maintenance	9,308	10,051	7,500	5,945	1,555	15,000	7,500	100.00			
071020-3020 Blue Ridge Tunnel Trail Maintenance			3,500	6,941	3,441	30,000	26,500	757.14			
071020-3021 Target Grant - Youth Soccer		972	1,000		1,000		1,000	100.00			
071020-3022 Baseball Donation Account											
071020-5100 Electrical Svcs (field lights)	1,423	1,542	2,000	929	1,071	2,000					
071020-5201 Postal Services	89	76	200	7	193	200					
071020-5203 Telecommunications	44	259	70	4	66	300	230	328.57			
071020-5401 Office Supplies	470	975	800	253	547	800					
071020-5407 Maintenance Supplies	3,685	3,390	3,500	2,788	712	5,000	1,500	42.86			
071020-5410 Outdoor Recreation			2,987		2,987	2,987					
071020-5411 Recreation Programming						4,000	4,000	100.00	4,000		
071020-5412 Educational & Recreational Sup	28,133	11,949	24,900	6,359	18,541	28,000	3,100	12.45			
071020-5413 Concession Supplies	345										
071020-5422 Special Projects	2,134	408	2,500	53	2,447	4,000	1,500	60.00			
071020-5501 Travel (Mileage)											
071020-5503 Travel (Subsistence & Lodging)	1,099	296	1,500		1,500	1,500					
071020-5504 Travel (Convention & Education)	1,190	1,490	1,300	109	1,191	1,300					
071020-5801 Dues and Memberships	200	373	400	315	85	400					
071020-7001 Machinery & Equipment											
071020-7007 MyRec Rec Management Software	2,895	2,895				2,895	2,895	100.00			
071020-8003 Deer Rock Trails Grant											
--TOTAL--	212,379	201,899	258,947	128,467	130,480	286,492	27,545	10.64	4,000		
-TOTAL- PARKS & RECREATION	212,379	201,899	258,947	128,467	130,480	286,492	27,545	10.64	4,000		
081000 PLANNING & COMMUNITY DEVELOPMENT											
081010 ***PLANNING***											
081010-1001 Salaries & Wages	92,319	95,599	104,083	67,574	36,509	109,531	5,448	5.23			
081010-1003 Part-time Salaries											
081010-1004 New Position-Planner											
081010-1011 Remuneration-Planning Commis	4,275	2,475	6,300	1,875	4,425	6,300					
081010-1012 Remuneration-Zoning Board	1,275		1,350	675	675	1,350					
081010-2001 FICA	7,439	7,067	7,379	5,074	2,305	8,379	1,000	13.55			
081010-2002 Retirement - VRS	5,700										
081010-2005 Hospital/Medical Plans	15,477	18,216	18,216	12,144	6,072	18,890	674	3.70			
081010-2006 Group Insurance	1,224	1,197	1,395	906	489	1,468	73	5.23			
081010-2009 Hybrid Disability VLDP	248	658	864	561	303	909	45	5.21			
081010-2011 Worker's Compensation	375	1,354	1,084	1,084		1,084					
081010-2013 VRS Retirement Hybrid Plan	3,323	8,827	12,533	8,136	4,397	13,186	653	5.21			
081010-3000 Professional Services-EZA Lega	7,616										
081010-3001 Professional Services-EZA Techn											
081010-3002 Professional Services-TJFDC											
081010-3003 Professional Services-Other											
081010-3005 Maint. Contracts-Copier/Printer	1,571	1,444	4,800	3,097	1,703	4,800					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
*** COMMUNITY DEVELOPMENT ***											
081020-7051 USDA Older Apple Cost Share Pr											
081020-7055 USDA Hops Yard Cost Share Prog											
081020-7060 Virginia Tourism Marketing Gra			10,000	11,465	1,465-		10,000-	100.00-			
081020-7061 VTC Recovery Marketing Grant			9,381		9,381		9,381-	100.00-			
-- TOTAL --	314,291	303,827	327,804	203,481	124,323	340,221	12,417	3.79			
*** ECONOMIC DEVELOPMENT ***											
081050-1003 Part-Time Salaries & FICA											
081050-3010 Economic Development Activities		40,000									
081050-3160 Nellysford Master Plan											
081050-5895 Lovingson Historic District S											
-- TOTAL --		40,000									
- TOTAL- PLANNING & COMMUNITY DEVELOPM	470,333	488,849	502,108	310,878	191,230	523,418	21,310	4.24			
082000 ENVIRONMENTAL MANAGEMENT											
082030 *** SOIL & WATER CONSERV. BOARD											
082030-5604 T. Jefferson Soil & Water	33,075	33,075	33,075	16,538	16,537	33,075					
-- TOTAL --	33,075	33,075	33,075	16,538	16,537	33,075					
082050 *** LITTER CONTROL ***											
082050-6008 Anti-Litter Activities	179	168	5,828		5,828	5,828					
-- TOTAL --	179	168	5,828		5,828	5,828					
- TOTAL- ENVIRONMENTAL MANAGEMENT	33,254	33,243	38,903	16,538	22,365	38,903					
083000 COOPERATIVE EXTENSION GYPSY MO											
083010 *** VPI & SJ EXTENSION SERVICE ***											
083010-1001 Salaries & Wages	41,024	20,908	48,513	3,870	44,643	52,263	3,750	7.73			
083010-2002 Retirement - VRS	9,644	5,958	17,950	1,360	16,590	19,337	1,387	7.73			
083010-5203 Telecommunications	1,946	1,081	3,321	602	2,719	850	2,471-	74.41-			
083010-5412 Educational & Recreational Sup	2,107	147	800		800		800-	100.00-			
-- TOTAL --	54,721	28,094	70,584	5,832	64,752	72,450	1,866	2.64			
- TOTAL- COOPERATIVE EXTENSION GYPSY M	54,721	28,094	70,584	5,832	64,752	72,450	1,866	2.64			
091000 NON-DEPARTMENTAL											
091030 *** NON-DEPARTMENTAL ***											
091030-2001 Non-departmental FICA Tax/ Bene											
091030-5201 Non-departmental postage (UPS	886	2,016	1,773	982	791	1,773					

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
NON-DEPARTMENTAL											
091030-5605 Regional Library	293,395	301,676	301,808	150,904	150,904	341,999	40,191	13.32			
091030-5606 T.J. EMS Council	24,536	10,000	10,000	5,000	5,000	10,000					
091030-5607 JABA	101,500	101,500	101,500	76,125	25,375	101,500					
091030-5608 Colleen Debt Service	162,812	134,609	80,000	37,500	42,500	80,000					
091030-5609 Fire Protection - Misc.	156,000	156,000	156,000	117,000	39,000	156,000					
091030-5610 COVID-19 (COM D-19) EXPENSES		55,885	2,334,286	2,318,305	15,981		2,334,286	100.00			
091030-5611 JALNT	67,176	67,176	67,176	50,382	16,794	67,176					
091030-5612 MACAA	31,410	31,410	31,410	23,558	7,852	36,094	4,684	14.91	4,684		
091030-5613 Shelter for Help	8,160	8,160	8,160	6,120	2,040	8,160					
091030-5614 COVID-19 Municipal Utility Gra			77,950	77,950			77,950	100.00			
091030-5615 Worker's Compensation Increase			2,898		2,898	21,000	18,102	624.64			
091030-5616 Employee Benefits	348	361	19,784	860	18,924	271,692	251,908	273.29			
091030-5617 Misc. Contributions	26,244	6,100	14,500	6,925	7,575	14,500					
091030-5618 Reimbursable Items	227	266	250	42	292	250					
091030-5619 American Rescue Plan Act Expen						2,921,411	2,921,411	100.00			
091030-5620 Sexual Assault Resource Agency	1,000	1,000	1,000	250	750		1,000	100.00			
091030-5621 Sturt Property Expenditures	941	900	73,420		73,420		73,420	100.00			
091030-5622 Foot hills Child Advocacy Cente						4,000	4,000	100.00	4,000		
091030-5623 CAR Jefferson Area Comm Correc	4,852	5,602	5,602	2,801	2,801	8,129	2,527	45.11	2,527		
091030-5627 VA Career Works-Edmont Regio						2,219	2,219	100.00	2,219		
091030-5629 NC Economic Development Autho	3,100	3,100	3,100	3,100		3,100					
091030-5630 Blue Ridge Railway Trail											
091030-5631 Central Virginia Partnership of	11,375	10,000	10,000	7,500	2,500	10,000					
091030-5632 Rockfish Valley Community Cent											
091030-5638 Nelson County Community Dev. F	55,729	55,729	55,729	41,797	13,932	55,729					
091030-5641 Community Investment Collabora	5,000	4,000	4,000		4,000	7,500	3,500	87.50	3,500		
091030-5642 Nelson County Chamber of Comm		15,000									
091030-5643 CASA of Central Virginia	3,500	3,500	3,500	2,625	875	3,500					
091030-5644 Gladstone Senior Center Meals	8,254	8,254	8,254	4,127	4,127	9,000	746	9.04	746		
091030-5645 Rockfish Senior Center Meals	12,367	12,367	12,367	3,092	9,275	12,367					
091030-5646 Schuyler Senior Center Meals											
091030-5647 Other Senior Center Contributi											
091030-5648 Va. Institute of Gov't	1,000	1,000	1,000	1,000		1,000					
091030-5652 Wntergreen Performing Arts	9,000	9,000	9,000	9,000		9,000					
091030-5655 Retiree Supplement	15,177	16,604	16,092	12,132	3,960	16,092					
091030-5656 Habitat for Humanity- Edmont						2,000	2,000	100.00	2,000		
091030-5657 Community Center Tax Refunds	16,475	16,538	18,064		18,064	18,064					
091030-5659 VA Blue Ridge Railway Trail Fou											
091030-5665 Blue Ridge Tunnel (TEA-21)	2,139,822	2,268,318	684,823	567,890	116,933		684,823	100.00			
091030-5670 BRMC - Transportation Service											
091030-5671 BRMC-Latino Outreach											
091030-5680 Schuyler Comm Gr-Furnace Cont											
091030-5685 TJ Planning District Commissio	17,435	17,435	17,435	13,076	4,359	17,425	10	.06			
091030-5690 Crozet Tunnel Foundation		2,502	5,000		5,000		5,000	100.00			
091030-5695 Rt 250 Afon Overlook Improvem							7,500	100.00			
091030-5700 Humane Society of Nelson Count	7,500	7,500	7,500	1,875	5,625						
091030-5705 Jefferson Area CHP											
091030-5710 TJ Area Crisis Intervention Te											
--TOTAL--	3,185,221	3,332,976	4,143,381	3,541,834	601,547	4,210,680	67,299	1.62	19,676		

	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	ADOPTED FY/ 2021 BUDGET	FY/ 2021 ACTUAL	FY/ 2021 BALANCE	DEPT FY/ 2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/ 2022 RECOMMEND	ADOPTED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET
CAPITAL OUTLAY											
091050-7102 VACORP Deductible-Legal Defens	7,726										
091050-7105 Solid Waste Truck											
091050-7106 ProVal Server Replacement			26,000		26,000		26,000-	100.00-			
091050-7107 Replace DVR Servers Johnson Co			15,000	14,377	623		15,000-	100.00-			
091050-7108 Radio Console Upgrade			239,000	226,765	12,235		239,000-	100.00-			
091050-7109 Bucks Elbow Tower Equip Reloca			15,000		15,000	15,000					
091050-7110 Library Renovations											
091050-7115 EMS Agency Pagers (Replacement				7,369	7,369-						
091050-7120 PER Recreation Complex											
091050-7125 Groundwater Monitoring Well Ca											
091050-7130 Ryan Ballfield Improvements											
091050-7135 Phone Equipment for Remote St											
091050-7140 Health Dept. Demolition											
091050-7141 MMElementary Demolition											
091050-7145 Animal Shelter Epoxy Floor			6,000	3,000	3,000		6,000-	100.00-			
091050-7150 29/151 Corridor Study											
091050-7155 16x16 AC Shelter Office Additi		39,037									
091050-7156 Animal Control K9 Beds											
091050-7157 Animal Control Firearms/Trani			3,000	2,714	286		3,000-	100.00-			
091050-7158 Animal Shelter Kitchen Improve											
091050-7160 Broadband Network Improvements											
091050-7164 Active E911 Subscription											
091050-7165 E911 CAD Equipment	9,019	294,406	75,000		75,000		75,000-	100.00-			
091050-7166 E911 Microwave Network Upgrade			369,500		369,500		369,500-	100.00-			
091050-7170 Text to 911 Implementation			50,000	42,686	7,314		50,000-	100.00-			
091050-7173 Office Space PER (Low Healthca											
091050-7174 Blue Moon Building Evaluation	3,400										
091050-7175 Transportation Study (School D											
091050-7180 Generator Upgrade (Rockfish El		16,872		3,671	3,671-						
091050-7185 Animal Control Truck		34,519									
091050-9999 Public Safety Radio Project											
--TOTAL--	806,741	1,116,500	1,388,255	835,983	552,272	1,839,582	451,327	32.51	287,340-		
-TOTAL- NON-DEPARTMENTAL	3,991,962	4,449,476	5,531,636	4,377,817	1,153,819	6,050,262	518,626	9.38	307,016-		
092000 REVENUE REFUNDS SUSPENSE ACCO											
092010 ***GENERAL FUND REFUNDS***											
092010-9201 Refunds	13,327	41,080	73,103	75,886	2,783-	45,000	28,103-	38.44-			
092010-9204 Refunds (Proration)	2,964	9,813	5,000	6,168	1,168-	5,000					
092010-9210 Refunds (Primary Fees)											
092010-9215 Refunds (Revenue Recovery)	1,059	1,989	2,000		2,000	2,000					
--TOTAL--	17,350	52,882	80,103	82,054	1,951-	52,000	28,103-	35.08-			
-TOTAL- REVENUE REFUNDS SUSPENSE ACCO	17,350	52,882	80,103	82,054	1,951-	52,000	28,103-	35.08-			

	FY/2019 ACTUAL	FY/2020 ACTUAL	ADOPTED FY/2021 BUDGET	FY/2021 ACTUAL	FY/2021 BALANCE	DEPT FY/2022 REQUEST	INC / DEC LAST YEAR	%	ADMIN FY/2022 RECOMMEND	ADOPTED FY/2022 BUDGET	APPR FY/2022 BUDGET
093100	*** TRANSFERS ***										
093100-0121	Transfers to Emerg. Serv. Loan										
093100-9101	85,000	85,000	85,000	85,000			85,000-	100.00-			
093100-9110	Transfer to Capital Fund										
093100-9114	100,000										
093100-9201	1,557,520	1,559,683	1,632,740	1,632,740		2,143,322	510,582	31.27			
093100-9202	235,000	164,935	164,935	164,935		164,935					
093100-9203	14,593,229	14,929,887	15,929,887	15,929,887		15,636,687	293,200-	1.84-			
093100-9204	3,154,531	3,180,902	3,176,552	3,176,552		3,169,599	6,953-	.22-	26,512-		
093100-9205	Transfer to School (Buses)										
093100-9206	199,400		441,546		441,546		441,546-	100.00-			
093100-9207	430,180	891,050	39,788	39,788			39,788-	100.00-			
093100-9208	Transfer to Fin. Riv. Water/Sewer										
093100-9209	Transfer to Courthouse Project										
093100-9210	Transfer to Street Light Fund										
093100-9215	Transfer to School (Civil Right)										
093100-9503	Transfer to CDBG Fund										
-- TOTAL --	20,354,860	20,811,457	21,470,448	21,028,902	441,546	21,114,543	355,905-	1.66-	26,512-		
- TOTAL -	20,354,860	20,811,457	21,470,448	21,028,902	441,546	21,114,543	355,905-	1.66-	26,512-		
094000	CAPITAL PROJECTS										
094100	*** LIBRARY EXPANSION ***										
094100-3002	68,882										
094100-3003		6,525									
094100-3140	122,591	61,404									
094100-3141	2,352	2,128									
094100-3142		1,500									
094100-3143	3,300										
094100-3144	800										
094100-3160		1,918,310	118,328	115,418	2,910		118,328-	100.00-			
094100-3161											
094100-7002		151,924									
-- TOTAL --	197,925	2,141,791	118,328	115,418	2,910		118,328-	100.00-			
- TOTAL -	197,925	2,141,791	118,328	115,418	2,910		118,328-	100.00-			
099900	*** CONTINGENCY FUND ***										
- TOTAL -	*** CONTINGENCY FUND ***										
999000	*** CONTINGENCY ***										
999000-9901		750,802	311,708	99,880	211,828	356,566	44,858	14.39			
999000-9905	15,000										
999000-9910			73,952	9,803	64,149	207,132	133,180	180.09			

- B U D G E T -

E X P E N S E

ACCOUNTING PERIOD 2021/03

	<u>FY/ 2019</u> <u>ACTUAL</u>	<u>FY/ 2020</u> <u>ACTUAL</u>	<u>ADOPTED</u> <u>FY/ 2021</u> <u>BUDGET</u>	<u>FY/ 2021</u> <u>ACTUAL</u>	<u>FY/ 2021</u> <u>BALANCE</u>	<u>DEPT</u> <u>FY/ 2022</u> <u>REQUEST</u>	<u>I NC / DEC</u> <u>LAST YEAR</u>	<u>%</u>	<u>ADM N</u> <u>FY/ 2022</u> <u>RECOMMEND</u>	<u>ADOPTED</u> <u>FY/ 2022</u> <u>BUDGET</u>	<u>APPR</u> <u>FY/ 2022</u> <u>BUDGET</u>
*** CONTINGENCY***											
999000- 9911 Reserve- School Capital		276,134	500,350	500,265	85		500,350-	100.00-			
-- TOTAL--	<u>15,000</u>	<u>1,026,936</u>	<u>886,010</u>	<u>609,948</u>	<u>276,062</u>	<u>563,698</u>	<u>322,312-</u>	<u>36.38-</u>			
- TOTAL- *** CONTINGENCY***	<u>15,000</u>	<u>1,026,936</u>	<u>886,010</u>	<u>609,948</u>	<u>276,062</u>	<u>563,698</u>	<u>322,312-</u>	<u>36.38-</u>			
TOTAL FOR FUND	<u>36,899,248</u>	<u>41,542,098</u>	<u>42,261,084</u>	<u>35,715,554</u>	<u>6,545,530</u>	<u>42,122,451</u>	<u>138,633-</u>	<u>.33-</u>	<u>407,604-</u>		
FINAL TOTAL	<u>36,899,248</u>	<u>41,542,098</u>	<u>42,261,084</u>	<u>35,715,554</u>	<u>6,545,530</u>	<u>42,122,451</u>	<u>138,633-</u>	<u>.33-</u>	<u>407,604-</u>		

FUND # 100 GENERAL FUND REVENUES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	AFFR FY/2022 BUDGET	DEPT FY/2023 REQUEST
000999	GENERAL FUND REVENUES										
001000	REVENUE FROM LOCAL SOURCES										
001100	GENERAL PROPERTY TAXES										
001101	*** REAL ESTATE TAXES ***										
001101-0004	1999 Real Estate Taxes										
001101-0030	Land Redemption										
001101-0031	Land Redemption-Interest										
001101-0040	Rbl Back Taxes										
001101-1000	2000 Real Estate Taxes FH										
001101-1001	2001 Real Estate Taxes FH										
001101-1002	28-										
001101-1003	5-	69-									
001101-1004	2004 Real Estate Taxes FH										
001101-1005	2005 Real Estate Taxes FH										
001101-1006	124-										
001101-1007	41-	83-									
001101-1008	2008 Real Estate Taxes FH										
001101-1009	2009 Real Estate Taxes FH										
001101-1010	2010 Real Estate Taxes FH										
001101-1011	214-	44-									
001101-1012	1,972-	840-	354-								
001101-1013	4,771-	1,425-	1,905-								
001101-1014	17,231-	4,979-	2,310-								
001101-1015	57,376-	13,223-	5,269-								
001101-1016	105,101-	24,204-	16,738-								
001101-1017	458,842-	65,089-	35,221-								
001101-1018	8,119,808-	434,412-	75,593-								
001101-1019	2019 Real Estate Taxes FH										
001101-1020	2020 Real Estate Taxes FH										
001101-1021	2021 Real Estate Taxes FH										
001101-1022	2022 Real Estate Taxes FH										
001101-2000	2000 Real Estate Taxes SH										
001101-2001	2001 Real Estate Taxes SH										
001101-2002	30-										
001101-2003	2003 Real Estate Taxes SH										
001101-2004	2004 Real Estate Taxes SH										
001101-2005	93-										
001101-2006	124-										
001101-2007	2007 Real Estate Taxes SH										
001101-2008	2008 Real Estate Taxes SH										
001101-2009	2009 Real Estate Taxes SH										
001101-2010	88-										
001101-2011	534-	104-	81-								
001101-2012	3,956-	1,443-	733-								
001101-2013	10,176-	2,471-	1,512-								
001101-2014	32,191-	8,850-	4,922-								
001101-2015	81,640-	19,560-	10,463-								
001101-2016	146,552-	40,975-	24,014-								
				8,957,131-		8,957,131-		9,030,961-			

FUND # 100 GENERAL FUND REVENUES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	AFFR FY/2022 BUDGET	DEPT FY/2023 REQUEST
REAL ESTATE TAXES											
001101-2017	8,423,411-	118,210-	47,667-		24,168-						
001101-2018	314,026-	8,263,222-	118,365-		53,965-						
001101-2019		268,486-	8,357,539-		99,781-						
001101-2020			231,247-	8,887,348-	8,347,432-	8,887,348-					
001101-2021							8,966,590-				
--TOTAL DEPARTMENT--	17,778,334-	17,441,905-	17,533,398-	17,844,479-	9,167,650-	17,844,479-	17,997,551-				
PUBLIC SERVICE TAX											
001102											
001102-0036											
001102-0037											
001102-0038	841,700-										
001102-0039		925,394-									
001102-0040			945,077-								
001102-0041				945,000-	1,022,309-	1,022,309-					
001102-0042							1,073,425-				
001102-0043											
--TOTAL DEPARTMENT--	841,700-	925,394-	945,077-	945,000-	1,022,309-	1,022,309-	1,073,425-				
PERSONAL PROPERTY TAXES											
001103											
001103-0001	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-				
001103-0003											
001103-1014											
001103-1015											
001103-1016											
001103-1017											
001103-1018		1-	32-								
001103-1019		11-	28-								
001103-1020		271-	438-								
001103-1021		734-	773-	55-							
001103-1022		4,376-	1,678-	871-	456-						
001103-1023		28,195-	5,445-	2,224-	450-						
001103-1024		347,895-	34,028-	5,577-	503-						
001103-1025		1,526,419-	334,741-	42,963-	3,120-						
001103-1026		52-									
001103-1027		1,577,166-	393,483-		34,640-						
001103-1028											
001103-1029											
001103-1030				1,995,015-		1,995,015-					
001103-1039							1,994,217-				
001103-1040											
001103-1041											
001103-1042											
001103-1043											
001103-1044		33-									
001103-1045		69-	41-								
001103-1046		120-	74-	5-							
001103-1047		102-	155-	89-	94-						

FUND # - 100 GENERAL FUND REVENUES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	AFFR FY/2022 BUDGET	DEPT FY/2023 REQUEST
*** PERSONAL PROPERTY TAXES**											
001103-1048		221-	195-	67-	71-						
001103-1049		4,413-	537-	135-	21-						
001103-1050		10,862-	4,005-	733-	106-						
001103-1051			10,935-	4,203-	286-						
001103-1052				11,125-	2,971-						
001103-1053											
001103-2015											
001103-2016											
001103-2017			23-								
001103-2018		18-	32-								
001103-2019		50-									
001103-2020		347-	447-								
001103-2021		1,298-	794-	430-							
001103-2022		8,997-	2,275-	998-	276-						
001103-2023		117,547-	10,983-	3,732-	634-						
001103-2024		1,837,365-	117,333-	13,179-	1,678-						
001103-2025		62,114-	1,897,639-	105,434-	9,912-						
001103-2027			68,180-	1,883,349-	82,373-	121,768-					
001103-2028				41,556-	2,063,930-	1,851,833-	2,063,930-	141,794-			
001103-2029								2,057,037-			
001103-2040											
001103-2041											
001103-2042											
001103-2043											
001103-2044											
001103-2045		84-	78-								
001103-2046		129-	95-	5-							
001103-2047		91-	92-	107-	33-						
001103-2048		1,089-	293-	92-	40-						
001103-2049		13,364-	1,138-	257-	21-						
001103-2050		787-	13,064-	1,614-	134-						
001103-2051			1,116-	13,459-	670-						
001103-2052				1,288-	12,079-						
-- TOTAL DEPARTMENT--	5,675,084-	5,791,883-	4,235,060-	5,888,743-	3,710,431-	5,888,743-	5,901,078-				
*** MACHINERY AND TOOLS TAX**											
001104-1030											
001104-1031											
001104-1032											
001104-1033											
001104-1034											
001104-1035											
001104-1036											
001104-1037											
001104-1038											
001104-1039		1,329-									
001104-1040		36,350-	3,139-		125-						

FUND # 100 GENERAL FUND REVENUES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
UTILITY FRANCHISE TAX											
001204-0001	Utility Franchise Tax										
001204-0025	63,788-	62,782-	61,006-	65,000-	40,305-	65,000-	65,000-				
001204-0030	27,431-	26,261-	25,219-	35,000-	16,448-	35,000-	35,000-				
	91,219-	89,043-	86,225-	100,000-	56,753-	100,000-	100,000-				
MOTOR VEHICLE LI CENSES											
001205	Motor Vehicle License Refund										
001205-0009	891	698	2,129	1,200-	783	1,200-	1,200-				
001205-0017	40-										
001205-0018											
001205-0019											
001205-0020		60-									
001205-0021	76-										
001205-0022	233-	296-									
001205-0023	748-	688-	131-								
001205-0024	2,323-	918-	793-		143-						
001205-0025	25,646-	4,248-	1,489-		565-						
001205-0026	201,925-	29,039-	4,424-		558-						
001205-0027	483,408-	208,337-	31,848-		2,505-						
001205-0028		489,310-	215,799-		22,179-						
001205-0029			497,658-		162,943-						
001205-0030				731,196-		731,196-					
001205-0031							745,000-				
	713,508-	732,198-	750,013-	732,396-	188,110-	732,396-	746,200-				
BANK FRANCHISE TAX											
001206	Bank Franchise Tax										
001206-0001	112,741-	109,836-	94,184-	71,895-		71,895-	71,895-				
	112,741-	109,836-	94,184-	71,895-		71,895-	71,895-				
RECORDATION TAXES											
001207	Recordation Taxes										
001207-0001	241,503-	223,355-	274,073-	250,000-	383,760-	425,000-	280,000-				
001207-0002											
	241,503-	223,355-	274,073-	250,000-	383,760-	425,000-	280,000-				
MEALS & LODGING TAXES											
001208	Transient Occupancy Tax										
001208-0001	553,804-	599,480-	529,831-	605,000-	566,870-	663,190-	665,000-				
001208-0002	1,081,999-	1,115,695-	997,961-	1,170,393-	676,723-	1,001,768-	1,170,393-				
	1,635,803-	1,715,175-	1,527,792-	1,775,393-	1,243,593-	1,664,958-	1,835,393-				
PERMITS AND LI CENSES											
001300	***DOG LI CENSES***										
001301	Dog Licenses - 2015										
001301-0023	14-										
001301-0024											
001301-0025	1,536-										
001301-0026	13,182-	643-									
001301-0027		12,187-	545-								
001301-0028			11,402-	13,185-	603-	603-					
001301-0029					11,490-	13,185-					

FUND # - 100 GENERAL FUND REVENUES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
*** COURT COSTS***											
001601-0001											
001601-0002											
001601-0003											
001601-0004	11,907-	10,145-	11,558-	9,000-	15,199-	17,500-	12,500-				
001601-0005	2,327-	2,647-	2,423-	2,500-	1,684-	2,500-	2,500-				
001601-0006											
001601-0007	7,674-	5,890-	5,178-	6,000-	2,825-	6,000-	6,000-				
001601-0008	3,633-	3,649-	3,420-	3,500-	2,474-	3,500-	3,500-				
001601-0009	34-	44-	21-	30-	2-	30-	30-				
001601-0010	2,179-	1,833-	724-	1,800-	426-	500-	1,800-				
001601-0011	270-	205-	210-	250-	30-	250-	250-				
001601-0012	66-	104-	150-	100-	181-	305-	250-				
001601-0013											
	28,090-	24,517-	23,684-	23,180-	22,821-	30,585-	26,830-				
*** COMMONWEALTH ATTORNEY FEE											
001602											
001602-0001	1,373-	2,542-	2,434-	1,800-	1,541-	2,400-	2,200-				
	1,373-	2,542-	2,434-	1,800-	1,541-	2,400-	2,200-				
*** WORK RELEASE FEES**											
001605											
001605-0001											
001608											
001608-0002	201,600-	196,987-	211,978-	200,000-	160,795-	216,000-	216,000-				
001608-0005											
	201,600-	196,987-	211,978-	200,000-	160,795-	216,000-	216,000-				
*** RECREATION FEES***											
001613											
001613-0001	42,570-	47,035-	38,330-	46,800-	2,615-	7,500-	46,800-				
001613-0002											
	42,570-	47,035-	38,330-	46,800-	2,615-	7,500-	46,800-				
*** SALE OF LITERATURE***											
001616											
001616-0001		360-	262-	150-	137-	150-	150-				
001616-0002	22-	284-	4-	2-		2-	2-				
001616-0003											
001616-0004	107-	30-	27-	50-		50-	50-				
001616-0010											
	129-	674-	293-	202-	137-	202-	202-				
MISCELLANEOUS REVENUE											
001800											
001801											
001801-0001											
001803											
001803-0001	31,570-	17,013-	5,772-	25,000-	3,086-	6,000-	22,500-				
001803-0003											
001803-0009		160-									
001803-0010		2,167-	22,187-		4,994-	5,000-	5,000-				

FUND # - 100 GENERAL FUND REVENUES

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY 2022 REQUEST	ADMIN FY 2022 RECOMMEND	AMENDED FY 2022 BUDGET	APPR FY 2022 BUDGET	DEPT FY 2023 REQUEST
RECOVERED COSTS											
001901-0025											
001901-0026											
001901-0030	444,043-	538,399-	578,467-	515,000-	351,900-	575,038-	550,000-				
001901-0035	4,242-	1,176-	4,380-	4,400-	3,960-	4,400-	4,400-				
001901-0040											
001901-0045			19-								
001901-0050	2,272-	964-	928-		1,547-	1,547-	1,500-				
001901-0055	8,292-	2,500-	5,228-	8,000-		8,000-	8,000-				
001901-0056	88,949-										
001901-0060											
001901-0065	7,382-	14,063-	5,342-	5,842-	6,816-	9,884-	6,000-				
001901-0070											
	710,873-	691,461-	710,714-	661,842-	430,489-	727,267-	697,500-				
001999	SUBTOTAL										
	REVENUE FROM LOCAL SOURCES	33,083,060-	30,995,591-	29,704,809-	31,651,823-	18,801,241-	32,007,711-	31,977,279-			
002000	REVENUE FROM THE COMMONWEALTH										
002101	***PAYMENTS IN LIEU OF TAXES										
002101-0001	2,002-										
	-- TOTAL DEPARTMENT--	2,002-									
002201	***NON-CATEGORICAL STATE AID										
002201-0001					23,760-	38,738-					
002201-0002											
002201-0003	98,273-	99,902-	99,459-	99,000-	97,416-	97,416-	98,000-				
002201-0005	14,376-	7,333-	10,212-	15,000-	24,853-	17,835-	17,835-				
002201-0006	61,335-	61,563-	55,012-								
002201-0007	437,136-	407,288-	392,413-	425,000-	243,427-	391,200-	391,200-				
002201-0008											
002201-0009		127-	69-	100-	116-	120-	120-				
	-- TOTAL DEPARTMENT--	611,120-	576,213-	557,165-	539,100-	389,572-	545,309-	507,155-			
002300	SHARED EXPENSES - STATE										
002301-0001	223,360-	224,164-	302,954-	335,606-	215,154-	327,023-	350,080-				
	-- TOTAL DEPARTMENT--	223,360-	224,164-	302,954-	335,606-	215,154-	327,023-	350,080-			
002302-0001	791,621-	796,071-	804,132-	851,337-	552,240-	876,068-	883,103-				
	-- TOTAL DEPARTMENT--	791,621-	796,071-	804,132-	851,337-	552,240-	876,068-	883,103-			
002303-0001	86,882-	86,220-	88,633-	92,893-	59,070-	88,974-	95,310-				
	-- TOTAL DEPARTMENT--	86,882-	86,220-	88,633-	92,893-	59,070-	88,974-	95,310-			
002304-0001	101,717-	103,276-	106,514-	109,580-	71,403-	107,901-	115,019-				
	-- TOTAL DEPARTMENT--	101,717-	103,276-	106,514-	109,580-	71,403-	107,901-	115,019-			

FUND #- 100 GENERAL FUND EXPENDITURES

	FY/ 2018 ACTUAL	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	AMENDED BUDGET	2021/ 03 ACTUAL	PROJECTED ACTUAL	DEPT FY/ 2022 REQUEST	ADMIN FY/ 2022 RECOMMEND	AMENDED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET	DEPT FY/ 2023 REQUEST
000999	GENERAL FUND EXPENDITURES										
011000	BOARD OF SUPERM SORS										
011010	*** BOARD OF SUPERM SORS***										
011010- 1001	Sal ari es & Wages	32, 400	36, 000	39, 600	36, 000	24, 000	36, 000	36, 000			
011010- 2001	FI CA	2, 479	2, 754	3, 029	2, 754	1, 836	2, 754	2, 754			
011010- 3002	Pr of essi onal Ser vi ces	56, 876	53, 954	59, 361	57, 000	9, 870	57, 000	57, 000			
011010- 3007	Advert isi ng	14, 047	15, 091	7, 023	15, 500	5, 645	9, 000	15, 500			
011010- 3151	Legal Fees (Delinquent Taxes										
011010- 5306	Surety Bonds										
011010- 5401	Offi ce Suppl i es		208	346	500	342	500	500			
011010- 5411	Books & Subscri ptions	900	1, 136	1, 624	1, 200	1, 395	1, 200	1, 200			
011010- 5501	Travel (MI eage)	4, 946	2, 929	2, 911	4, 075	1, 574	3, 000	4, 075			
011010- 5503	Travel (Subsi stence & Lodgi n	7, 236	6, 156	6, 292	6, 500	356	500	6, 500			
011010- 5504	Travel (Conventi on & Educati	1, 655	789	1, 500	1, 350	330	500	1, 350			
011010- 5507	Retreat		359		250		250	250			
011010- 5801	Dues & Assoc. Member shi ps	8, 055	3, 591	3, 557	3, 640	450	3, 640	3, 640			
	-- TOTAL DEPARTMENT--	128, 594	122, 967	125, 243	128, 769	45, 798	114, 344	128, 769			
	BOARD OF SUPERM SORS	128, 594	122, 967	125, 243	128, 769	45, 798	114, 344	128, 769			
012000	GENERAL & FINANCIAL ADMIN ST										
012010	*** COUNTY ADMIN STRATOR***										
012010- 1001	Sal ari es & Wages	252, 194	245, 584	253, 588	253, 570	167, 650	253, 570	253, 570			
012010- 1002	Overti me	5, 475	4, 138	1, 082	5, 000	691	1, 092	5, 000			
012010- 2001	FI CA	17, 649	16, 790	17, 207	19, 781	11, 249	19, 781	19, 781			
012010- 2002	Reti rement - VRS	20, 780	18, 637	16, 114	16, 114	13, 390	16, 114	16, 114			
012010- 2005	Hspital / Medi cal Pl ans	2, 090	6, 151	8, 676	8, 676	5, 784	8, 676	8, 997			
012010- 2006	Group Insurance	3, 300	3, 195	3, 322	3, 398	2, 265	3, 398	3, 398			
012010- 2008	Di sabi lity/Li fe Insurance	5, 596	6, 132	6, 132	6, 132	4, 088	6, 132	6, 132			
012010- 2009	Hybri d Di sabi lity VLDP	206	367	625	720	480	720	720			
012010- 2011	Worke r' s Compensati on	411	424	424	2, 950	2, 951	2, 950	2, 950			
012010- 2013	VRS Reti rement Hybri d Pl an	3, 277	4, 920	8, 192	10, 446	6, 964	10, 446	10, 446			
012010- 3002	Pr of essi onal Ser vi ces										
012010- 3005	Mai ntenance Ser vi ce Contract	5, 172	5, 412	5, 450	5, 786	2, 982	5, 786	5, 786			
012010- 3006	Pr i nti ng & Bi ndi ng										
012010- 5201	Post al Ser vi ces	2, 262	1, 856	1, 833	1, 899	1, 180	1, 899	1, 899			
012010- 5203	Tel ecommuni cati ons	1, 924	1, 528	1, 535	1, 800	1, 016	1, 500	1, 800			
012010- 5306	Surety Bonds	150									
012010- 5401	Offi ce Suppl i es	3, 929	958	837	1, 900	450	500	1, 900			
012010- 5411	Books & Subscri ptions	636	446	55	750	56	750	750			
012010- 5501	Travel (MI eage)	6, 634	7, 234	6, 408	7, 532	3, 977	5, 610	7, 532			
012010- 5503	Travel (Subsi stence & Lodgi n	1, 144	595	957	1, 900		900	1, 900			
012010- 5504	Travel (Conventi on & Educati	250	250		950		950	950			
012010- 5506	Travel (MI eage)-St aff				250			250			
012010- 5508	Travel (Conventi on&Educati on										
012010- 5801	Dues & Assoc. Member shi ps	597	1, 886	1, 832	2, 000	1, 510	2, 000	2, 000			

FUND # - 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	AFFR FY/2022 BUDGET	DEPT FY/2023 REQUEST
012150	***FINANCE & ACCOUNTING***										
012150-1001	205,984	225,069	208,951	209,026	139,351	209,026	209,026				
012150-1002	104	487		500		500	500				
012150-1004	1,041										
012150-2001	15,165	16,099	14,493	15,990	9,778	15,990	15,990				
012150-2002	12,333	12,849	12,641	15,756	10,503	15,756	15,756				
012150-2005	35,350	34,992	31,152	30,456	20,304	30,456	31,583				
012150-2006	2,698	2,672	2,736	2,801	1,867	2,801	2,801				
012150-2009	461	511	561	649	433	649	649				
012150-2011	265	273	273	2,376	2,378	2,377	2,377				
012150-2013	7,339	6,855	7,533	9,412	6,275	9,412	9,412				
012150-3002	9,072	7,736	10,530	14,000	3,205	14,000	14,000				
012150-3005	22,054	23,000	24,884	25,000	14,607	25,000	25,000				
012150-5201		1,042	1,042	1,200	521	1,200	1,200				
012150-5401	1,625	1,222	1,473	1,300	999	1,300	1,300				
012150-5413	1,589	681	2,137	3,200	782	3,200	3,200				
012150-5501	24	23	146	100		100	100				
012150-5503	161	59		100		100	100				
012150-5504	240			300		300	300				
012150-5801	649	699	829	700		700	700				
012150-7002											
	316,154	334,269	319,381	332,866	211,003	332,867	333,994				
012180	***TECHNOLOGY***										
012180-1001	89,490	96,872	97,892	104,414	69,656	104,414	104,414				
012180-1004											
012180-2001	6,524	7,070	7,032	7,988	4,873	7,988	7,988				
012180-2002	4,639	5,148	5,610	6,992	4,661	6,992	6,992				
012180-2005	17,675	19,041	17,568	18,216	13,536	18,216	21,055				
012180-2006	1,168	1,269	1,314	1,399	926	1,399	1,399				
012180-2009	243	314	304	385	252	385	385				
012180-2011	95	98	98	1,079	1,079	1,079	1,079				
012180-2013	3,874	4,210	3,944	5,490	3,660	5,490	5,490				
012180-3002	4,905	2,680	2,250	2,500		2,500	2,500				
012180-3004	2,401	1,241	2,038	3,000		3,000	3,000				
012180-3005	44,277	47,479	31,591	51,100	34,626	51,100	61,000				
012180-3160	2,161	2,243	3,770	3,000	4,924	5,000	5,000				
012180-3170	10,000			5,645		4,170	3,500				
012180-5203	16,337	17,019	16,064	17,500	13,162	17,500	17,500				
012180-5204	15,170	15,853	17,532	17,250	12,373	17,250	17,350				
012180-5205	7,560	8,649	81	7,560	7,560	7,560	7,560				
012180-5207	100			200		200	200				
012180-5401	821	274	182	250	88	250	250				
012180-5413	98	32	50	750	452	750	750				
012180-5414	3,500	490		3,000		2,500	3,500				
012180-5504		50		1,000	200	1,000	1,000				
012180-5618	154	143	165	150	107	150	150				
012180-5619	130	112	106	150	148	125	150				

FUND # - 100 GENERAL FUND EXPENDITURES

	FY/ 2018 ACTUAL	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	AMENDED BUDGET	2021/ 03 ACTUAL	PROJECTED ACTUAL	DEPT FY/ 2022 REQUEST	ADMIN FY/ 2022 RECOMMEND	AMENDED FY/ 2022 BUDGET	AFFR FY/ 2022 BUDGET	DEPT FY/ 2023 REQUEST
CLERK OF CIRCUIT COURT											
021060-5401	Office Supplies	3,568	3,186	3,475	4,000	2,124	3,500	5,000			
021060-5411	Microfilming				2,000		2,000				
021060-5417	Record Books			505	1,000		1,000				
021060-5504	Travel (Conventions & Educat				200			200			
021060-7007	Computer Equipment		3,250	1,431	500	1,352	1,051	500			
021060-7040	Library of VA Grant 2018FY-6	1,915	9,930		8,253	16,685	8,253				
021060-7041	Library of VA Grant 2020FY-6				16,684		16,685				
	-- TOTAL DEPARTMENT--	<u>301,221</u>	<u>316,179</u>	<u>349,576</u>	<u>397,055</u>	<u>249,665</u>	<u>379,007</u>	<u>358,936</u>			
COURTS											
		<u>367,061</u>	<u>371,330</u>	<u>462,192</u>	<u>513,762</u>	<u>317,699</u>	<u>494,445</u>	<u>475,724</u>			
COMMONWEALTH'S ATTORNEY											
COMMONWEALTH ATTORNEY											
022010-1001	Salaries & Wages	224,289	258,623	325,715	343,638	239,532	359,739	360,622			
022010-1002	ACA Supplement & Benefits										
022010-1003	Part-time Salaries	20,962	832								
022010-1004	CA Salary Increase & Benefit				8,603		8,603				
022010-1006	Wages/Victim Witness Grant	51,041	56,041	54,016	56,636	36,882	56,636	56,636			
022010-1007	MOJ in Lieu of FT ACA										
022010-1008	Unemployment Benefits										
022010-2001	FOIA	18,169	19,226	24,502	26,288	17,970	27,520	27,588			
022010-2002	Retirement - VRS	4,282	4,418	9,139	5,932	3,982	5,932	5,932			
022010-2005	Hospital/Medical Plans	17,675	19,041	23,592	26,280	18,192	27,624	27,252			
022010-2006	Group Insurance	2,938	3,388	4,305	4,832	3,222	4,832	4,832			
022010-2009	Hybrid Disability VLDP	1,077	1,533	1,685	2,582	1,721	2,582	2,993			
022010-2011	Worker's Compensation	365	376	735	3,921	3,922	3,922	3,922			
022010-2013	VRS Retirement Hybrid Plan	16,891	20,565	22,234	36,658	24,570	36,658	36,658			
022010-3005	Maintenance Service Contract										
022010-5201	Postal Services	314	363	434	500	279	500	500			
022010-5203	Telecommunications	46	38	52	85	54	85	85			
022010-5401	Office Supplies	4,838	5,049	6,273	5,000	4,533	5,000	5,000			
022010-5411	Books & Subscriptions	3,238	3,349	2,636	3,000	1,652	3,000	3,000			
022010-5413	Other Operating Supplies (VW)	4,184	3,467	2,955	6,439	3,583	6,439	6,439			
022010-5415	Other Equipment (WPG)	42	2,310	1,083	3,367		3,367	3,367			
022010-5418	Other Asset Forfeitures										
022010-5419	Expense (Asset Forfeiture)	12,259	14,440	7,176	20,252	140	250				
022010-5420	Expense (Federal Asset Forfe	5,413									
022010-5501	Travel (Mileage)			187							
022010-5504	Travel (Convention & Educati	2,488	3,078	3,672	2,150	194		3,000			
022010-5506	Travel (Victim Witness Grant)	2,917	2,249	1,130	3,558	35	500	3,558			
022010-5510	Witness Expenses			210							
022010-5801	Dues & Assoc. Memberships	1,495	1,490	2,190	2,250	1,255	2,250	2,250			
022010-7001	Machinery & Equipment	1,733	1,890	2,287	1,890	1,991	1,890	1,890			
022010-7002	Furniture & Fixtures	464			500		500	500			
022010-7007	Computer Equipment										
	-- TOTAL DEPARTMENT--	<u>397,120</u>	<u>421,766</u>	<u>496,208</u>	<u>564,361</u>	<u>363,709</u>	<u>557,829</u>	<u>556,024</u>			
COMMONWEALTH'S ATTORNEY											
		<u>397,120</u>	<u>421,766</u>	<u>496,208</u>	<u>564,361</u>	<u>363,709</u>	<u>557,829</u>	<u>556,024</u>			

FUND # - 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
031000	LAW ENFORCEMENT										
031020	***SHERIFF***										
031020-1001	Salaries & Wages	744,339	794,300	854,073	940,169	584,292	940,169	940,169			
031020-1002	Part-Time Salaries (Comp Boa		876								
031020-1003	Forest Cooperative Agreement	3,150	844	6,265	4,400	2,713	4,400				
031020-1004	Salaries-COPS Positions	26,316	37,354	41,456	40,287		40,287	40,287			
031020-1005	Courtroom Security	31,545	30,072	27,227	44,000	20,635	31,220	39,842			
031020-1006	Courthouse Security Wages	64,921	77,068	81,148	104,992	58,808	94,624	103,969			
031020-1007	Overtime (Solid Waste/Radar)	1,267									
031020-1008	Unemployment Benefits		3,402	756							
031020-1009	Local Drug Enforcement posit	31,216	26,137	33,917	39,000	24,597	36,862	37,000			
031020-1010	New (FT Security/Transport O										
031020-1011	IBR Evidence Clerk	29,490	27,344								
031020-2001	FI CA	66,711	73,206	78,738	92,774	53,347	80,180	92,774			
031020-2002	Retirement - VRS	79,907	84,081	97,959	124,446	83,127	124,446	113,196			
031020-2005	Hospital/Medical Plans	187,088	192,330	217,626	214,416	144,847	214,416	233,487			
031020-2006	Group Insurance	12,106	13,062	14,742	16,251	10,085	16,251	16,251			
031020-2009	Hybrid Disability VLDP	524	912	801	788	516	788	774			
031020-2011	Worker's Compensation	15,408	18,495	16,005	14,740	14,740	14,740	14,740			
031020-2013	VRS Retirement Hybrid Plan	8,345	12,239	10,751	11,222	7,481	11,222	11,222			
031020-3002	Professional Services	80									
031020-3003	Court Ordered Burial Expense	4,825	1,295			1,295					
031020-3004	Wrongful Impoundment Reimbur			650		625	625				
031020-3005	Maintenance Service Contract	7,554	8,119	6,842	5,000	3,610	5,000	5,000			
031020-3007	Advertising	750		260	750		750	750			
031020-3029	DMGt#154AL-2020-50121-20121			9,080		2,599					
031020-3030	DM#154AL-2021-51018-21018 20				15,100	6,000	15,100				
031020-3031	DMGt#154AL-2014-54023-5271										
031020-3032	DMGt#154AL-2015-55242-5981										
031020-3033	DMGt#154AL-2016-56183-6383										
031020-3034	DMGt#154AL-2018-58165-8165	7,559	10,823	2,360							
031020-3035	DMGRI#15AL-2019-59007-9007-										
031020-5201	Postal Services	1,429	1,585	1,377	1,800	1,001	1,800	1,800			
031020-5203	Telecommunications	4,216	4,369	4,488	4,000	3,137	4,000	4,000			
031020-5240	Mobile Phone/Data Service	6,147	8,390	11,109	20,511	13,103	20,511	20,511			
031020-5401	Office Supplies	5,360	4,964	8,150	5,000	5,009	5,000	5,000			
031020-5408	Vehicle Equipment & Repair					11					
031020-5409	Police Supplies	18,804	13,203	13,087	15,000	16,022	15,693	15,000			
031020-5410	Uniforms	14,093	15,638	11,907	14,740	6,982	14,740	14,740			
031020-5411	Books & Subscriptions										
031020-5412	K9 Fund										
031020-5413	Dog Care (G.P. Fees)			1,280	800	1,023	1,200	1,200			
031020-5414	Software										
031020-5418	Other Asset Forfeitures			455							
031020-5419	Asset Forfeiture Proceeds Ex	42,325	26,338	58,643	91,396	4,131	25,000				
031020-5420	Treasury Forfeiture Fund (A										
031020-5421	Federal Asset Seizure 16-DEA										
031020-5501	Travel (Mileage)	3	41	278							

FUND #- 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
SHERIFF											
031020-5503											
031020-5504											
031020-5505											
031020-5509	15,369	12,350	14,094	18,145	11,313	18,145	18,145				
031020-5510	775	500	410	800	275	800	800				
031020-5801	4,291	4,175	6,293	4,550	2,954	4,550	5,550				
031020-5802	274	189									
031020-7001											
031020-7002											
031020-7005	10										
031020-7013											
031020-7015	37,775	51,990	84,775	94,782	62,558	94,782	91,137				
031020-7016											
031020-7037											
031020-7038			42,655	68,519	33,891	68,519					
031020-7039											
031020-7040			1,750								
031020-7041											
031020-7042											
031020-7043											
031020-7044											
031020-7045											
031020-7046											
031020-7047	1,104										
031020-7050	4,060	2,378	2,903	2,500	1,075	2,500	2,500				
031020-7055											
031020-7057											
031020-7060			750								
031020-8002											
-- TOTAL DEPARTMENT--	1,482,789	1,558,975	1,768,642	2,015,878	1,181,856	1,913,320	1,834,844				
LAW ENFORCEMENT	1,482,789	1,558,975	1,768,642	2,015,878	1,181,856	1,913,320	1,834,844				
032000											
032010											
032010-1001											
032010-1002											
032010-1003											
032010-2001	290,659	300,865	306,666	316,986	218,748	316,986	315,610				
032010-2002											
032010-2005	19,875	16,450	18,589	16,000	16,626	16,000	16,000				
032010-2009	22,682	22,864	23,107	24,249	17,306	24,249	25,368				
032010-2011	16,351	12,804	9,923	16,386	10,183	16,386	16,386				
032010-2013	72,208	76,431	78,114	83,016	52,560	83,016	81,757				
032010-2015	3,782	3,803	4,004	4,348	2,878	4,348	4,229				
032010-2017	705	1,136	1,461	1,804	1,081	1,804	1,806				
032010-2019	1,015	1,046	1,046	5,602	5,603	5,603	5,603				
032010-2021	11,221	15,240	19,604	22,672	15,679	22,672	22,672				

FUND # - 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	AFFR FY/2022 BUDGET	DEPT FY/2023 REQUEST
***E-911 PROGRAM**											
032030-3016											
Contractual Services	32,307	34,168	26,910	33,200	25,201	33,200	51,500				
032030-5101											
Electrical Service(Radio Tow	4,906	5,245	5,048	5,425	3,571	5,425	5,425				
032030-5102											
Generator Fuel & Maintenance	15,499	10,507	12,501	20,000	7,872	20,000	20,000				
032030-5201											
Postal Services		43	99	300	52	300	300				
032030-5203											
Telecommunications (Routine)	1,808	2,520	2,751	2,525	1,475	2,525	2,750				
032030-5204											
Telecommunications (E-911 Tr	4,395	4,924	5,513	4,920	4,133	4,920	5,160				
032030-5205											
Telecommunications(Remote D											
032030-5400											
Dspatch Cr. Supplies											
032030-5401											
Office Supplies	170	100		200	20	200	200				
032030-5410											
Uniforms											
032030-5411											
Books & Subscriptions											
032030-5413											
Other Operating Supplies	1,041	245	170	1,000	62	1,000	1,000				
032030-5501											
Travel (Mileage)	110			100		100	100				
032030-5504											
Travel (Convention & Educati	560	250		750		750	750				
032030-5508											
Travel (Dispatch Training)											
032030-5801											
Dues & Assoc. Memberships	229	429	431	480	433	480	480				
032030-7002											
Furniture & Fixtures	1,586		626	1,600		1,600	1,600				
032030-7003											
Communications Equipment	7,174	8,163	11,326	7,500	4,702	7,500	15,000				
032030-7007											
E911 Equipment		6,865	996	10,000	4,998	10,000	10,000				
032030-8002											
Lease/Rent (Hghtop)											
-- TOTAL DEPARTMENT--	354,939	387,530	400,349	522,343	323,349	523,325	558,369				
***FOREST FIRE SERVICE**											
032040											
Forestry	20,821	20,986	20,986	20,986	20,986	20,986	20,986				
-- TOTAL DEPARTMENT--	20,821	20,986	20,986	20,986	20,986	20,986	20,986				
***PAID EMS**											
032060											
Salaries and Wages	503,806	561,905	616,013	549,202	469,531	549,202	554,694				
032060-1002											
Overtime											
032060-2001											
Benefits - FICA Medical	133,047	95,953	80,440	148,285	72,922	148,285	137,300				
032060-2011											
Worker's Compensation		29,549	30,955	32,500		32,500	32,500				
032060-3002											
Professional Services	10,000	10,000	10,000	12,000	10,000	12,000	12,000				
032060-3004											
Billing Services (EMSC)	22,546	22,576	18,712	25,000	20,552	25,000	25,000				
032060-3007											
Advertising											
032060-5100											
Electrical Services	955	15,464									
032060-5404											
Medical Supplies (County)	9,699	19,256	19,610	19,000	24,569	25,000	20,000				
032060-5407											
Maintenance Supplies	709	3,123									
032060-5409											
Communications	2,936	719	1,199	1,500	2,357	2,000	1,500				
032060-5410											
Uniforms	1,135	1,782	3,697	2,500	660	1,000	3,000				
032060-5413											
Other Operating Supplies		60	68	1,500	28	100	1,000				
032060-5414											
Non-Contractual Expense											
032060-5415											
Gas, Oil, Grease-County Ambu											
032060-5501											
Mileage	41,184	31,351	17,384	26,000	16,325	26,000	22,000				
032060-5509											
Training	930	925	1,165	1,500	676	1,000	2,000				
032060-5640											
Nelson Rescue-Bunk Area Reno		7,660	21,468	20,950	14,283	10,000	18,000				
032060-5645											
Nelson Station II											
032060-5646											
Nelson Station II Vehicle Ex		10,102	12,036	15,000	7,816	15,000	20,000				

FUND #- 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
PAID EMS											
032060-7002		1,699	1,304								
032060-7007			500	1,500	606	1,500	1,500				
032060-7008	2,426	1,209		3,000		3,000	4,000				
032060-9901											
	729,373	813,333	834,415	859,437	640,325	851,587	854,494				
-- TOTAL DEPARTMENT --											
	2,241,060	2,331,806	2,363,931	2,514,191	1,931,842	2,504,999	2,460,837				
FIRE & RESCUE SERVICES											
CORRECTION & DETENTION											
JAIL											
033000											
033010											
033010-3002		328	5,567								
033010-5402		66	17	60		60	60				
033010-6001	657,209	668,012	739,505	789,265	591,948	789,265	995,928				
	657,209	668,406	745,089	789,325	591,948	789,325	995,988				
-- TOTAL DEPARTMENT --											
	657,209	668,406	745,089	789,325	591,948	789,325	995,988				
CORRECTION & DETENTION											
INSPECTIONS											
BUILDING INSPECTOR											
034000											
034010											
034010-1001	151,708	202,868	216,972	205,002	130,588	197,898	201,928				
034010-1003	12,405										
034010-1004											
034010-1005											
034010-1007			300	300		300	300				
034010-2001	10,869	14,086	15,943	15,683	9,940	15,139	15,447				
034010-2002	7,938	6,811	402								
034010-2005	34,236	36,081	19,608	20,304	14,112	22,176	25,087				
034010-2006	1,987	2,630	2,697	2,747	1,778	2,680	2,706				
034010-2009	412	938	1,452	1,703	1,101	1,660	1,676				
034010-2011	3,570	3,678	3,678	2,470	2,470	2,470	2,470				
034010-2013	6,551	12,585	19,264	22,628	15,768	22,628	24,312				
034010-3002											
034010-3005	617	617	683	10,683	1,212	10,683	11,880				
034010-3006	441	874	531	500	397	500	500				
034010-5201	638	516	385	800	171	800	1,200				
034010-5203	145	106	48	150	61	150	150				
034010-5401	2,496	2,143	2,062	1,850	440	1,850	2,400				
034010-5410	527	930	127	540		540	1,200				
034010-5411	1,089	1,241	1,251	1,200		1,200	1,200				
034010-5501	362	111		350		350	350				
034010-5503	970	658	1,390	1,000		500	500				
034010-5504	3,011	1,332	1,706	2,000		750	750				
034010-5801	125	220	538	750	180	750	1,000				

FUND # - 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
042000	SAN TATION & WASTE REMOVAL										
042030	***WASTE MANAGEMENT***										
042030-1001	74,148	77,115	79,816	79,429	58,985	79,429	79,429				
042030-1002	9,757	10,615	12,624	10,000	8,219	10,000	10,000				
042030-1003	186,952	192,306	201,544	205,335	128,917	205,335	205,335				
042030-1004											
042030-1005	71,070	62,682	70,216	76,681	51,091	76,681	76,681				
042030-2001	11,504	11,149	11,801	11,942	8,483	11,942	11,942				
042030-2002	13,105	11,023	11,354	14,152	9,434	14,152	14,152				
042030-2005	32,672	33,813	34,740	36,432	24,312	48,493	39,945				
042030-2006	1,834	1,826	1,927	2,092	1,367	2,050	2,050				
042030-2009	17	182	213	320	196	294	294				
042030-2011	12,042	4,714	18,960	8,774	8,774	8,774	8,774				
042030-2013	268	2,440	2,858	4,274	2,849	4,274	4,274				
042030-3001											
042030-3002				2,000		2,000					
042030-3003	23,185	27,940	22,316	29,000	16,058	23,500	29,000				
042030-3004	46,613	34,758	37,421	35,000	45,336	50,000	35,000				
042030-3005											
042030-3007											
042030-3010	303,100	316,977	321,089	348,750	269,102	380,200	392,750				
042030-3011											
042030-3012			21,326	28,000	10,770	16,000	28,000				
042030-3015	126,411	131,389	135,294	135,500	104,904	153,796	153,796				
042030-3016	47,431	61,281	3,384	5,000							
042030-3017											
042030-3021	3,199	6,478	1,500	7,800	2,610	2,000	7,800				
042030-3022	7,133	7,291	7,470	7,500	7,619	7,619	7,700				
042030-3025	4,625	5,700	8,551	6,800	6,487	8,800	8,800				
042030-5100	6,606	7,288	7,589	7,300	5,665	7,500	7,500				
042030-5103	458	868	496	500	378	504	504				
042030-5203	2,334	2,236	2,109	2,500	1,500	2,400	2,500				
042030-5401	2,378	1,810	2,010	2,500	1,339	2,000	2,500				
042030-5407	2,750	5,247	19,190	4,000	3,605	4,000	4,000				
042030-5408	9,160	8,426	22,752	10,000	7,479	18,000	18,000				
042030-5409				2,575		1,000	2,575				
042030-5410	569	1,983	1,733	2,000	1,254	1,800	2,000				
042030-5501	718	638	713	700	428	450	700				
042030-5504	1,198	983	314	1,300	825	550	1,300				
042030-7001											
042030-7004											
042030-7007				500	241						
042030-8002	2,035	2,047	2,166	2,100		2,166	2,166				
042030-9900											
042030-9901											
-- TOTAL DEPARTMENT--	1,003,272	1,031,205	1,063,476	1,090,756	788,574	1,145,709	1,207,974				
SAN TATION & WASTE REMOVAL	1,003,272	1,031,205	1,063,476	1,090,756	788,574	1,145,709	1,207,974				

FUND #- 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
043000	GENERAL MAINTENANCE										
043020	*** BUILDINGS AND GROUNDS***										
043020-1001	Salaries & Wages	213,542	219,994	231,373	231,252	154,168	231,252	231,252			
043020-1002	Overtime	1,848	4,237	394	10,000	1,013	1,000	5,000			
043020-1003	Part-time Wages										
043020-1004	New Facility Custodial										
043020-1005	New FT Maintenance Position							53,422			
043020-2001	FICA	16,082	16,776	17,403	17,691	11,665	17,691	17,691			
043020-2002	Retirement - VRS	19,696	18,780	19,784	24,650	16,439	24,650	24,650			
043020-2005	Hospital / Medical Plans	40,977	43,355	41,604	43,979	27,989	41,798	41,812			
043020-2006	Group Insurance	2,784	2,882	3,030	3,099	2,066	3,099	3,099			
043020-2009	Hybrid Disability VLDP	38	184	190	220	146	220	220			
043020-2011	Worker's Compensation	358	6,010	6,010	2,830	2,831	2,831	2,831			
043020-2013	VRS Retirement Hybrid Plan	601	2,468	2,555	3,184	2,123	3,184	3,184			
043020-3005	Contracted Services	15,412	27,402	28,815	35,000	15,938	30,000	35,000			
043020-3006	Maintenance Agreements (New)	17,725	24,969	23,846	20,000	13,117	24,000	24,000			
043020-3007	Maintenance-Health Care Facility	2,122									
043020-5100	Electrical Service	142,189	140,865	132,516	145,000	93,565	133,000	145,000			
043020-5102	Heating Fuel	1,964	739	473	2,500	583	1,000	2,000			
043020-5103	Water and Sewer	12,438	13,849	14,725	20,000	9,994	14,800	20,000			
043020-5203	Telecommunications	3,041	3,107	2,746	3,200	2,515	2,800	3,200			
043020-5308	Insurance (Property/Liability)	27,987	28,636	27,001	29,500	28,499	28,499	29,500			
043020-5403	Agricultural Supplies & Service	16,460	16,266	17,599	20,000	12,106	18,000	20,000			
043020-5405	Janitorial Supplies	11,610	9,963	9,617	12,500	8,231	10,000	12,500			
043020-5407	Maintenance Supplies	46,490	41,882	44,525	41,000	30,868	41,000	41,000			
043020-5410	Uniforms	467	1,137	1,394	1,400	1,538	1,400	1,400			
043020-5423	Pest Control	1,155	1,855	875	2,200	1,290	1,500	2,200			
043020-5501	Travel (Mileage)		246		200		200	200			
043020-5506	Education/Training			182	500		275	500			
043020-7001	Machinery & Equipment	1,997	243	1,663	1,000	2,369	3,500	2,000			
043020-8002	Rent / Lease	98,797	105,583	90,453	88,706	70,638	90,650	93,136			
043020-8003	NVS Maintenance										
043020-8004	RVCC Maintenance										
043020-8005	Wayside Maintenance	1,200	1,560	360	1,700	360	500	1,700			
043020-8006	Snow Removal	332	1,111	1,322	1,500	3,201	1,500	1,500			
043020-8007	UST Removal (NCHS)										
043020-8101	Repair/Replacement Insurance		25,757								
	-- TOTAL DEPARTMENT--	697,312	759,856	720,455	762,811	513,252	728,349	817,997			
043040	*** MOTOR POOL***										
043040-5305	Motor Vehicle Insurance	28,977	27,776	28,290	30,348	30,348	30,348	35,000			
043040-5408	Vehicle Supplies	30,206	52,371	82,231	42,000	57,474	42,000	50,000			
043040-5409	New Vehicle Equipment (Sheri)	33,641	35,740	21,795	8,885	3,749	8,885				
043040-5415	Gas, Oil, and Grease	74,528	81,469	73,309	85,000	53,132	85,000	85,000			
043040-7005	Motor Vehicles	139,524	59,750	43,651	93,794	99,912	99,912				
	-- TOTAL DEPARTMENT--	306,876	257,106	249,276	260,027	244,615	266,145	170,000			
	GENERAL MAINTENANCE	1,004,188	1,016,962	969,731	1,022,838	757,867	994,494	987,997			

FUND # - 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
051000	HEALTH										
051010	***LOCAL HEALTH DEPARTMENT**										
051010-5601	248,979	248,979	248,979	291,644	218,733	291,644	307,274				
051010-7002	Nelson Co. Health Dept.										
	Furniture & Fixtures										
	248,979	248,979	248,979	291,644	218,733	291,644	307,274				
	-- TOTAL DEPARTMENT--										
	248,979	248,979	248,979	291,644	218,733	291,644	307,274				
	HEALTH										
052000	MENTAL HEALTH & RETARDATION										
052010	***MENTAL HEALTH**										
052010-5602	98,586	102,586	100,586	100,586	50,293	100,586	163,662	63,076-			
	Region Ten Comm Services Bd										
	98,586	102,586	100,586	100,586	50,293	100,586	163,662	63,076-			
	-- TOTAL DEPARTMENT--										
	98,586	102,586	100,586	100,586	50,293	100,586	163,662	63,076-			
	MENTAL HEALTH & RETARDATION										
053000	WELFARE/ SOCIAL SERVICES										
053010-5714	Tax Relief for the Elderly										
053010-5715	Tax Relief for E911 Service										
053030	***AT RISK BOARD**										
053030-1001	CSA Coordinator Salary										
053030-2001	FICA										
053030-2002	VRS Retirement										
053600	***AT RISK YOUTH & FAMILIES										
053600-1003	8,465	10,326	10,039	11,000	6,788	11,000	11,000				
053600-1011	1,125	1,575	1,275	1,800	825	1,800	1,800				
053600-2001	734	911	866	979	582	979	979				
053600-2011		50		113	114	114	114				
053600-3164	1,379,717	1,404,277	1,662,964	1,633,957	1,118,179	1,633,957	1,633,957				
053600-3174	7,260	1,798	200	12,721	1,710	12,721	12,721				
053600-5201	Postage										
053600-5203	Phone										
053600-5401	3,440	253	591	2,000	250	2,000	2,000				
053600-5504	Office Supplies										
	Travel (Convention & Meeting)										
	1,400,741	1,419,190	1,675,935	1,663,122	1,128,448	1,663,123	1,663,123				
	-- TOTAL DEPARTMENT--										
	1,400,741	1,419,190	1,675,935	1,663,122	1,128,448	1,663,123	1,663,123				
	WELFARE/ SOCIAL SERVICES										
064010	***COMMUNITY COLLEGE**										
064010-5649	14,817	14,917	11,090	1,760	1,320	1,760	2,393				
	Redmont Va. Community College										
	14,817	14,917	11,090	1,760	1,320	1,760	2,393				
	-- TOTAL DEPARTMENT--										
	14,817	14,917	11,090	1,760	1,320	1,760	2,393				
	***COMMUNITY COLLEGE**										

FUND #- 100 GENERAL FUND EXPENDITURES

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY 2022 REQUEST	ADMIN FY 2022 RECOMMEND	AMENDED FY 2022 BUDGET	AFFR FY 2022 BUDGET	DEPT FY 2023 REQUEST
071000											
071020											
071020-1001											
071020-1003											
071020-1004											
071020-1008											
071020-2001											
071020-2002											
071020-2005											
071020-2006											
071020-2009											
071020-2011											
071020-2013											
071020-3001											
071020-3005											
071020-3006											
071020-3007											
071020-3016											
071020-3017											
071020-3018											
071020-3019											
071020-3020											
071020-3021											
071020-3022											
071020-5100											
071020-5201											
071020-5203											
071020-5401											
071020-5407											
071020-5410											
071020-5411											
071020-5412											
071020-5413											
071020-5422											
071020-5501											
071020-5503											
071020-5504											
071020-5801											
071020-7001											
071020-7007											
071020-8003											
-- TOTAL DEPARTMENT--	223,596	212,379	201,899	258,947	128,467	240,855	286,492	4,000-			
PARKS & RECREATION	223,596	212,379	201,899	258,947	128,467	240,855	286,492	4,000-			

081000 PLANNING & COMMUNITY DEVELOP

FUND # - 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	AFFR FY/2022 BUDGET	DEPT FY/2023 REQUEST
081010	***PLANNING***										
081010-1001	94,398	92,319	95,599	104,083	67,574	104,083	109,531				
081010-1003											
081010-1004											
081010-1011											
081010-1012	5,400	4,275	2,475	6,300	1,875	3,000	6,300				
081010-2001	900	1,275		1,350	675	675	1,350				
081010-2002	7,654	7,439	7,067	7,379	5,074	7,962	8,379				
081010-2005	5,819	5,700									
081010-2006	15,644	15,477	18,216	18,216	12,144	18,216	18,890				
081010-2009	1,235	1,224	1,197	1,395	906	1,395	1,468				
081010-2011	200	248	658	864	561	864	909				
081010-2013		375	1,354	1,084	1,084	1,084	1,084				
081010-3000	3,186	3,323	8,827	12,533	8,136	12,533	13,186				
081010-3001	13,190	7,616									
081010-3002											
081010-3003											
081010-3005	1,292	1,571	1,444	4,800	3,097	4,800	4,800				
081010-3006	76	302	939	1,000	1,082	1,000	1,000				
081010-3007	2,891	2,840	1,544	3,800	2,283	3,000	4,800				
081010-5201	1,307	440	250	1,600	167	300	1,600				
081010-5203	11	3	4	100	12	15	100				
081010-5401	2,169	520	1,145	1,500	939	1,372	1,500				
081010-5411			189	500		50	500				
081010-5501	1,951	1,290	910	2,000	712	750	2,000				
081010-5503	1,796	426	1,491	2,000	463	148	2,000				
081010-5504			625	800			800				
081010-5505	1,100	1,375	988	2,250		1,000	2,250				
081010-5650											
081010-5801	500	500	100	750	613	650	750				
081010-7002											
081010-7007		7,504									
	160,719	156,042	145,022	174,304	107,397	162,897	183,197				
081020	***COMMUNITY DEVELOPMENT***										
081020-1001	113,744	119,560	125,836	125,836	83,891	125,836	125,836				
081020-1003	30,373	29,772	28,340	30,000	15,881	25,000	30,000				
081020-1004							23,791				
081020-2001	10,965	11,359	11,778	11,921	7,636	11,921	11,921				
081020-2002	10,863	11,550	12,156	15,150	10,100	15,150	15,150				
081020-2005	15,644	16,854	16,128	16,128	10,752	16,128	16,725				
081020-2006	1,490	1,566	1,648	1,686	1,124	1,686	1,686				
081020-2009											
081020-2011		375	375	1,883	1,883	1,883	1,883				
081020-3002				1,200	1,200	1,200	1,200				
081020-3004											
081020-3005	900	965	1,014	1,500	610	1,500	1,500				
081020-3006	24,237	28,714	35,271	32,000	17,496	32,000	32,000				

FUND #- 100 GENERAL FUND EXPENDITURES

	FY/2018 ACTUAL	FY/2019 ACTUAL	FY/2020 ACTUAL	AMENDED BUDGET	2021/03 ACTUAL	PROJECTED ACTUAL	DEPT FY/2022 REQUEST	ADMIN FY/2022 RECOMMEND	AMENDED FY/2022 BUDGET	APPR FY/2022 BUDGET	DEPT FY/2023 REQUEST
COMMUNITY DEVELOPMENT											
081020-3007	56,475	44,115	47,065	45,000	30,356	45,000	45,000				
081020-3010											
081020-3012											
081020-5201	3,342	3,326	3,385	6,000	167	6,000	6,000				
081020-5203	5,777	18,036	6,171	4,000	3,562	4,000	11,410				
081020-5401	3,089	3,146	3,038	3,500	3,413	3,500	3,500				
081020-5402	2,824	3,458	3,379	4,000		2,000	4,000				
081020-5403	96	101	55	350	40	175	350				
081020-5411	603	685	554	369	21	369	369				
081020-5419		2,025		1,500	300	1,500	1,500				
081020-5420		10,802									
081020-5501	501	520		500		500	500				
081020-5504	1,732	2,881	5,304	3,500	23	3,500	3,500				
081020-5801	2,151	4,481	2,141	1,500	3,561	2,500	1,500				
081020-7002	39		189	400		400	400				
081020-7007	135			500		500	500				
081020-7050											
081020-7051											
081020-7055											
081020-7060				10,000	11,465	11,465					
081020-7061				9,381		9,381					
--TOTAL DEPARTMENT--	284,980	314,291	303,827	327,804	203,481	323,094	340,221				
*** ECONOMIC DEVELOPMENT ***											
081050											
081050-1003											
081050-3010			40,000								
081050-3160											
081050-5895											
--TOTAL DEPARTMENT--			40,000								
PLANNING & COMMUNITY DEVELOPMENT											
	445,699	470,333	488,849	502,108	310,878	485,991	523,418				
ENVIRONMENTAL MANAGEMENT											
082000											
082030											
082030-5604	33,075	33,075	33,075	33,075	16,538	33,075	33,075				
--TOTAL DEPARTMENT--	33,075	33,075	33,075	33,075	16,538	33,075	33,075				
LITTER CONTROL											
082050											
082050-6008		179	168	5,828		5,828	5,828				
--TOTAL DEPARTMENT--		179	168	5,828		5,828	5,828				
ENVIRONMENTAL MANAGEMENT											
	33,075	33,254	33,243	38,903	16,538	38,903	38,903				

FUND #- 100 GENERAL FUND EXPENDITURES

	FY/ 2018 ACTUAL	FY/ 2019 ACTUAL	FY/ 2020 ACTUAL	AMENDED BUDGET	2021/ 03 ACTUAL	PROJECTED ACTUAL	DEPT FY/ 2022 REQUEST	ADMIN FY/ 2022 RECOMMEND	AMENDED FY/ 2022 BUDGET	APPR FY/ 2022 BUDGET	DEPT FY/ 2023 REQUEST
LIBRARY EXPANSION											
094100-3002		68,882									
094100-3003			6,525								
094100-3140			61,404								
094100-3141		122,591	2,128								
094100-3142			1,500								
094100-3143		3,300									
094100-3144		800									
094100-3160			1,918,310	118,328	115,418	115,418					
094100-3161											
094100-7002			151,924								
-- TOTAL DEPARTMENT--		197,925	2,141,791	118,328	115,418	115,418					
CAPITAL PROJECTS											
		197,925	2,141,791	118,328	115,418	115,418					
CONTINGENCY FUND											
099900											
999000											
999000-9901			750,802	311,707	99,880	99,880	356,566				
999000-9905		15,000		73,952	9,803	9,803	207,132				
999000-9910			276,134	500,350	500,265	500,350					
999000-9911											
-- TOTAL DEPARTMENT--		15,000	1,026,936	886,009	609,948	610,033	563,698				
CONTINGENCY											
		15,000	1,026,936	886,009	609,948	610,033	563,698				
- TOTAL FOR FUND	35,555,858	36,899,248	41,542,098	42,261,069	35,715,554	41,726,507	42,122,451	407,604			
- FINAL TOTAL	35,555,858	36,899,248	41,542,098	42,261,069	35,715,554	41,726,507	42,122,451	407,604			