

FY17 GENERAL FUND EXPENDITURE SYNOPSIS - As Adopted

Expenditure by Dept.	FY 15-16 Amended Budget	FY 16-17 Proposed Budget	Increase/Decrease	% Change
Board of Supervisors	\$118,166.00	\$119,761.00	\$1,595.00	1.35%
County Administrator	\$330,019.00	\$328,279.00	-\$1,740.00	-0.53%
County Attorney	\$85,000.00	\$90,000.00	\$5,000.00	5.88%
Commissioner Of The Revenue	\$250,557.00	\$235,171.00	-\$15,386.00	-6.14%
Reassessment	\$0.00	\$227,000.00	\$227,000.00	0.00%
Board of Equalization	\$0.00	\$0.00	\$0.00	0.00%
Treasurer	\$342,486.00	\$304,055.00	-\$38,431.00	-11.22%
Finance & Accounting	\$260,883.00	\$259,853.00	-\$1,030.00	-0.39%
Technology	\$200,279.00	\$256,715.00	\$56,436.00	28.18%
Land Use Panel	\$2,138.00	\$4,506.00	\$2,368.00	110.76%
Board of Elections	\$49,674.00	\$32,810.00	-\$16,864.00	-33.95%
Registrar	\$90,631.00	\$92,287.00	\$1,656.00	1.83%
Circuit Court	\$30,292.00	\$30,292.00	\$0.00	0.00%
General District Court	\$6,828.00	\$6,330.00	-\$498.00	-7.29%
Nelson VJCCA	\$40,566.00	\$40,566.00	\$0.00	0.00%
J & D District Court	\$6,210.00	\$6,734.00	\$524.00	8.44%
Clerk of Circuit Court	\$361,185.00	\$354,971.00	-\$6,214.00	-1.72%
Magistrate	\$325.00	\$325.00	\$0.00	0.00%
Commonwealth Attorney	\$364,756.00	\$346,393.00	-\$18,363.00	-5.03%
Sheriff	\$1,590,778.00	\$1,551,908.00	-\$38,870.00	-2.44%
Emergency Services	\$438,787.00	\$434,426.00	-\$4,361.00	-0.99%
Emergency Services Council	\$669,970.00	\$643,811.00	-\$26,159.00	-3.90%
E-911 Program	\$480,198.00	\$425,229.00	-\$54,969.00	-11.45%
Forest Fire Service	\$20,821.00	\$20,821.00	\$0.00	0.00%
Paid EMS	\$773,656.00	\$785,134.00	\$11,478.00	1.48%
Regional Jail	\$645,636.00	\$651,817.00	\$6,181.00	0.96%
Building Inspector	\$280,547.00	\$289,291.00	\$8,744.00	3.12%
Animal Control	\$216,305.00	\$227,838.00	\$11,533.00	5.33%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,045,958.00	\$1,061,020.00	\$15,062.00	1.44%
Buildings and Grounds	\$731,462.00	\$711,986.00	-\$19,476.00	-2.66%
Motor Pool	\$322,718.00	\$256,300.00	-\$66,418.00	-20.58%
Local Health Department	\$244,979.00	\$244,979.00	\$0.00	0.00%
Mental Health	\$98,586.00	\$98,586.00	\$0.00	0.00%
Community College	\$2,513.00	\$2,442.00	-\$71.00	-2.83%
Parks and Recreation	\$208,974.00	\$204,297.00	-\$4,677.00	-2.24%
Planning	\$159,978.00	\$173,491.00	\$13,513.00	8.45%
Community Development	\$312,418.00	\$301,371.00	-\$11,047.00	-3.54%
Soil & Water Conserv. Board	\$31,500.00	\$33,075.00	\$1,575.00	5.00%
Litter Control	\$6,757.00	\$6,757.00	\$0.00	0.00%
VPI & SU Extension Service	\$52,597.00	\$53,368.00	\$771.00	1.47%
Non-Departmental	\$1,450,079.00	\$2,684,447.00	\$1,234,368.00	85.12%
Capital Outlay	\$933,792.00	\$782,000.00	-\$151,792.00	-16.26%
General Fund Refunds	\$30,000.00	\$30,000.00	\$0.00	0.00%
Transfers	\$22,582,333.00	\$21,413,029.00	-\$1,169,304.00	-5.18%
Contingency from recurring revenue	\$1,112,045.00	\$1,011,608.00	-\$100,437.00	-9.03%
Contingency from non-recurring revenue	\$211,355.00	\$662,400.00	\$451,045.00	213.41%
TOTAL EXPENDITURE BUDGET	\$37,194,897.00	\$37,497,639.00	\$302,742.00	0.81%
TOTAL EXPENDITURE PROJECTED FY15-16	\$35,256,523.00	\$37,497,639.00	\$2,241,116.00	6.36%

FY17 GENERAL FUND REVENUE SYNOPSIS - As Adopted

Revenues	FY 15-16 Amended Budget	FY 16-17 Proposed Budget	Increase/Decrease	% Change
Real Estate Taxes	\$17,508,413.00	\$17,667,996.00	\$159,583.00	0.91%
Public Service Tax	\$770,000.00	\$813,000.00	\$43,000.00	5.58%
Personal Property Taxes	\$5,300,983.00	\$5,452,535.00	\$151,552.00	2.86%
Machinery and Tools Tax	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
Late Tax Penalty	\$190,000.00	\$170,000.00	-\$20,000.00	-10.53%
Late Tax Interest	\$165,000.00	\$150,000.00	-\$15,000.00	-9.09%
Local Sales & Use Taxes	\$1,095,910.00	\$1,225,540.00	\$129,630.00	11.83%
Utility Taxes	\$470,000.00	\$475,000.00	\$5,000.00	1.06%
Business Licenses	\$30,000.00	\$30,000.00	\$0.00	0.00%
Utility Franchise Tax	\$92,000.00	\$98,000.00	\$6,000.00	6.52%
Motor Vehicle Licenses	\$713,085.00	\$710,968.00	-\$2,117.00	-0.30%
Bank Franchise Tax	\$65,000.00	\$70,000.00	\$5,000.00	7.69%
Recordation Taxes	\$215,000.00	\$225,000.00	\$10,000.00	4.65%
Meals & Lodging Taxes	\$1,473,500.00	\$1,530,000.00	\$56,500.00	3.83%
Dog Licenses	\$10,000.00	\$12,000.00	\$2,000.00	20.00%
Permit Fees	\$174,750.00	\$182,750.00	\$8,000.00	4.58%
Court Fines & Forfeitures	\$365,600.00	\$365,600.00	\$0.00	0.00%
Interest on Investments	\$50,000.00	\$50,000.00	\$0.00	0.00%
Rental Income & Sale of Property	\$25,000.00	\$0.00	-\$25,000.00	100.00%
Court Costs	\$23,000.00	\$23,500.00	\$500.00	2.17%
Commonwealth Attorney Fees	\$800.00	\$800.00	\$0.00	0.00%
Landfill Fees	\$160,000.00	\$170,000.00	\$10,000.00	6.25%
Recreation Fees	\$50,900.00	\$50,000.00	-\$900.00	-1.77%
Sale of Literature	\$120.00	\$200.00	\$80.00	66.67%
Expenditure Refunds	\$15,000.00	\$15,000.00	\$0.00	0.00%
Miscellaneous	\$20,450.00	\$25,600.00	\$5,150.00	25.18%
Recovered Costs	\$604,988.00	\$672,887.00	\$67,899.00	11.22%
Total Local Sources	\$29,599,499.00	\$30,201,376.00	\$601,877.00	2.03%
Total Local Sources Projected FY 15-16	\$29,909,422.00	\$30,201,376.00	\$291,954.00	0.98%
Non-Categorical State Aid	\$645,000.00	\$645,000.00	\$0.00	0.00%
Shared Expenses Comp Board.	\$1,425,680.00	\$1,433,254.00	\$7,574.00	0.53%
Public Assistance	\$809,067.00	\$815,678.00	\$6,611.00	0.82%
Other Categorical Aid	\$623,066.00	\$1,812,078.00	\$1,189,012.00	190.83%
Total Commonwealth	\$3,502,813.00	\$4,706,010.00	\$1,203,197.00	34.35%
Total Commonwealth Projected FY 15-16	\$3,685,054.00	\$4,706,010.00	\$1,020,956.00	27.71%
Payment In lieu of Taxes	\$54,000.00	\$54,000.00	\$0.00	0.00%
Categorical Aid Federal	\$536,743.00	\$527,737.00	-\$9,006.00	-1.68%
Total Federal	\$590,743.00	\$581,737.00	-\$9,006.00	-1.52%
Total Federal Projected FY 15-16	\$821,957.00	\$581,737.00	-\$240,220.00	-29.23%
Non-Revenue Receipts (Bond Proceeds)	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$0.00	\$175,000.00	\$175,000.00	-100.00%
Total Other Financing Sources	\$0.00	\$175,000.00	\$175,000.00	0.00%
Total Other Financing Projected FY 15-16	\$0.00	\$175,000.00	\$175,000.00	#DIV/0!
Prior Year Balances	\$3,501,842.00	\$1,833,516.00	-\$1,668,326.00	-47.64%
Year Ending Balance Projected FY 15-16	\$3,501,842.00	\$1,833,516.00	-\$1,668,326.00	-47.64%
TOTAL REVENUE	\$37,194,897.00	\$37,497,639.00	\$302,742.00	0.81%
TOTAL REVENUE PROJECTED FY 15-16	\$37,039,623.00	\$37,497,639.00	\$458,016.00	1.24%

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS -Proposed					
Expenditure by Dept.	FY 15-16		FY 16-17		% Change
	<u>Amended Budget</u>		<u>Proposed Budget</u>	Increase/Decrease	
County Debt Service					
Trustee Fees	\$2,000.00		\$2,000.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$0.00		\$170,000.00	\$170,000.00	100.00%
Principal (Judicial Center)	\$310,000.00		\$320,000.00	\$10,000.00	3.23%
Principal (Conv. Centers)	\$310,000.00		\$325,000.00	\$15,000.00	4.84%
Principal (Radio Project)	\$135,000.00		\$145,000.00	\$10,000.00	7.41%
Interest (Judicial Center)	\$216,544.00		\$206,925.00	-\$9,619.00	-4.44%
Interest (Courthouse-Phase 2)	\$115,000.00		\$155,156.00	\$40,156.00	100.00%
Interest (Conv. Centers)	\$21,505.00		\$7,288.00	-\$14,217.00	-66.11%
Interest (Radio Project)	\$58,266.00		\$51,766.00	-\$6,500.00	-11.16%
Total County Debt Service	\$1,168,315.00		\$1,383,135.00	\$214,820.00	18.39%
County Debt for Schools					
Trustee Fees	\$3,000.00		\$3,000.00	\$0.00	0.00%
Principal VRA (Ref Lit Loan)	\$235,000.00		\$235,000.00	\$0.00	0.00%
Principal VPSA Bonds	\$740,000.00		\$780,000.00	\$40,000.00	5.41%
Principal VRS Financing	\$57,863.00		\$61,792.00	\$3,929.00	6.79%
Principal Lease Rev. 2002 (2012)	\$490,000.00		\$510,000.00	\$20,000.00	4.08%
Interest VRA (Ref Lit Loan)	\$30,878.00		\$23,659.00	-\$7,219.00	-23.38%
Interest VPSA Bonds	\$400,820.00		\$361,085.00	-\$39,735.00	-9.91%
Interest VRS Refinancing	\$12,605.00		\$8,676.00	-\$3,929.00	-31.17%
Interest Lease Rev. 2002 (2012)	\$228,800.00		\$215,050.00	-\$13,750.00	-6.01%
Total County Debt for Schools	\$2,198,966.00		\$2,198,262.00	-\$704.00	-0.03%
Total Debt Service	\$3,367,281.00		\$3,581,397.00	\$214,116.00	6.36%
REVENUE SYNOPSIS -Proposed					
Revenues	FY 15-16		FY 16-17		% Change
	<u>Amended Budget</u>		<u>Proposed Budget</u>	Increase/Decrease	
Transfers from General Fund	\$3,367,281.00		\$3,581,397.00	\$214,116.00	6.36%
Transfers from Capital Fund	\$0.00		\$0.00	\$0.00	0.00%
Total Transfers	\$3,367,281.00		\$3,581,397.00	\$214,116.00	6.36%
Year Ending Balance	\$0.00		\$0.00	\$0.00	0.00%
Total	\$3,367,281.00		\$3,581,397.00	\$214,116.00	6.36%

CAPITAL FUND

EXPENDITURE SYNOPSIS- Proposed

Expenditure by Dept.	FY 15-16		FY 16-17	
	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Capital Projects				
Transfer to Debt Service	\$0.00	\$0.00	\$0.00	0.00%
Transfer to Piney River 3	\$0.00	\$0.00	\$0.00	0.00%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	0.00%
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (Buses)	\$0.00	\$0.00	\$0.00	0.00%
Capital Reserve (Unallocated)	\$597,543.00	\$597,730.00	\$187.00	0.03%
Arbitrage Rebate	\$0.00	\$0.00	\$0.00	0.00%
Total	\$898,043.00	\$898,230.00	\$187.00	0.02%

REVENUE SYNOPSIS -Proposed

Revenues	FY 15-16		FY 16-17	
	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Capital Projects				
Interest on Investments	\$48.00	\$100.00	\$52.00	108.33%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$897,995.00	\$898,130.00	\$135.00	0.02%
Total	\$898,043.00	\$898,230.00	\$187.00	0.02%

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - Proposed

Expenditure by Dept.	FY 15-16		FY 16-17		Increase/Decrease	% Change
	Amended Budget		Proposed Budget			
New Connection Installation	\$30,000.00		\$30,000.00		\$0.00	0.00%
Maintenance and Repairs	\$38,000.00		\$38,000.00		\$0.00	0.00%
Legal Services	\$400.00		\$400.00		\$0.00	0.00%
Electrical Services	\$9,000.00		\$9,000.00		\$0.00	0.00%
Billing/Postal Services	\$5,500.00		\$5,500.00		\$0.00	0.00%
Meter Reading Service	\$0.00		\$0.00		\$0.00	0.00%
Water and Sewer	\$47,000.00		\$47,000.00		\$0.00	0.00%
Telecommunications	\$900.00		\$950.00		\$50.00	5.56%
Permit Fees	\$300.00		\$300.00		\$0.00	0.00%
Maintenance Supplies	\$17,500.00		\$17,500.00		\$0.00	0.00%
Refunds	\$250.00		\$250.00		\$0.00	0.00%
Debt Service	\$69,379.00		\$69,379.00		\$0.00	0.00%
Total	\$218,229.00		\$218,279.00		\$50.00	0.02%

REVENUE SYNOPSIS -Proposed

Revenues	FY 15-16		FY 16-17		Increase/Decrease	% Change
	Amended Budget		Proposed Budget			
Piney River Water/Sewer						
Fees for Water/Sewer	\$111,000.00		\$120,000.00		\$9,000.00	8.11%
Connection/Installation Fees	\$42,000.00		\$42,000.00		\$0.00	0.00%
Transfer from Debt Service Fund	\$0.00		\$0.00		\$0.00	0.00%
Transfer from General Fund	\$40,000.00		\$40,000.00		\$0.00	0.00%
Year Ending Balance	\$25,229.00		\$16,279.00		-\$8,950.00	-35.48%
Total	\$218,229.00		\$218,279.00		\$50.00	0.02%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

EXPENDITURE SYNOPSIS -Proposed

	FY 15-16	FY 16-17	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Proposed Budget</u>	<u>Increase/Decrease</u> <u>% Change</u>
CDBG Projects			
Transfer to Broadband Fund	\$300,000.00	\$0.00	-\$300,000.00 100.00%
Total	\$300,000.00	\$0.00	-\$300,000.00 100.00%

REVENUE SYNOPSIS -Proposed

	FY 15-16	FY 16-17	
Revenues	<u>Amended Budget</u>	<u>Proposed Budget</u>	<u>Increase/Decrease</u> <u>% Change</u>
Transfers			
Transfer from General Fund	\$100,000.00	\$0.00	\$100,000.00 100.00%
CDBG Projects			
Broadband	\$200,000.00	\$0.00	-\$200,000.00 100.00%
Total	\$200,000.00	\$0.00	-\$100,000.00 100.00%

COURTHOUSE PROJECT FUND

EXPENDITURE SYNOPSIS -Proposed				
	FY 15-16	FY 16-17		
Expenditure by Dept.	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Courthouse Project				
Architectural (existing Courthouse renovation)	\$357,046.00	\$86,646.00	-\$270,400.00	-75.73%
Testing Services	\$20,000.00	\$22,760.00	\$2,760.00	100.00%
Construction	\$6,716,225.00	\$2,004,712.00	-\$4,711,513.00	-70.15%
Insurance	\$0.00	\$0.00	\$0.00	0.00%
Furnishings (Signs/Display)	\$150,000.00	\$3,150.00	-\$146,850.00	100.00%
IT/E911 Equipment & Installation	\$40,000.00	\$39,580.00	-\$420.00	100.00%
Circuit Court Video Equipment	\$0.00	\$75,309.00	\$75,309.00	0.00%
Contingency	\$0.00	\$159,935.00	\$159,935.00	0.00%
Total	\$7,283,271.00	\$2,392,092.00	-\$4,891,179.00	-67.16%
REVENUE SYNOPSIS -Proposed				
	FY 15-16	FY 16-17		
Revenues	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Courthouse Project				
Bond Proceeds	\$5,500,000.00	\$0.00	-\$5,500,000.00	100.00%
General Fund Transfer	\$1,426,225.00	\$0.00	-\$1,426,225.00	100.00%
Year Ending Balance	\$357,046.00	\$2,392,092.00	\$2,035,046.00	569.97%
Total	\$7,283,271.00	\$2,392,092.00	-\$4,891,179.00	-67.16%