

## FY21 GENERAL FUND EXPENDITURE SYNOPSIS - Proposed

<u>Expenditure by Dept.</u>	<u>FY19-20 Amended Budget</u>	<u>FY20-21 Proposed Budget</u>	<u>Increase/Decrease</u>	<u>% Change</u>
Board of Supervisors	\$128,769.00	\$128,969.00	\$200.00	0.16%
County Administrator	\$346,803.00	\$347,713.00	\$910.00	0.26%
County Attorney	\$90,000.00	\$90,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$259,730.00	\$251,033.00	-\$8,697.00	-3.35%
Reassessment	\$0.00	\$135,000.00	\$135,000.00	0.00%
Board of Equalization	\$0.00	\$0.00	\$0.00	0.00%
Treasurer	\$338,954.00	\$339,853.00	\$899.00	0.27%
Finance & Accounting	\$324,186.00	\$325,787.00	\$1,601.00	0.49%
Technology	\$250,722.00	\$263,697.00	\$12,975.00	5.18%
Land Use Panel	\$5,700.00	\$5,700.00	\$0.00	0.00%
Board of Elections	\$56,373.00	\$38,663.00	-\$17,710.00	-31.42%
Registrar	\$147,259.00	\$148,166.00	\$907.00	0.62%
Circuit Court	\$69,526.00	\$73,706.00	\$4,180.00	6.01%
General District Court	\$7,891.00	\$6,659.00	-\$1,232.00	-15.61%
Nelson VJCCA	\$43,066.00	\$30,566.00	-\$12,500.00	-29.03%
J & D District Court	\$3,954.00	\$5,159.00	\$1,205.00	30.48%
Clerk of Circuit Court	\$373,608.00	\$372,854.00	-\$754.00	-0.20%
Magistrate	\$325.00	\$875.00	\$550.00	169.23%
Commonwealth Attorney	\$491,230.00	\$524,406.00	\$33,176.00	6.75%
Sheriff	\$1,986,119.00	\$1,711,091.00	-\$275,028.00	-13.85%
Emergency Services	\$489,554.00	\$493,171.00	\$3,617.00	0.74%
Emergency Services Council	\$629,243.00	\$544,689.00	-\$84,554.00	-13.44%
E-911 Program	\$479,157.00	\$522,058.00	\$42,901.00	8.95%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$859,605.00	\$826,937.00	-\$32,668.00	-3.80%
Regional Jail	\$737,586.00	\$856,917.00	\$119,331.00	16.18%
Building Inspector	\$297,654.00	\$293,803.00	-\$3,851.00	-1.29%
Animal Control	\$251,994.00	\$252,427.00	\$433.00	0.17%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,059,277.00	\$1,097,596.00	\$38,319.00	3.62%
Buildings and Grounds	\$768,375.00	\$821,551.00	\$53,176.00	6.92%
Motor Pool	\$363,679.00	\$289,172.00	-\$74,507.00	-20.49%
Local Health Department	\$248,979.00	\$307,274.00	\$58,295.00	23.41%
Mental Health	\$100,586.00	\$100,586.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$1,663,059.00	\$1,663,059.00	\$0.00	0.00%
Community College	\$14,787.00	\$1,760.00	-\$13,027.00	-88.10%
Parks and Recreation	\$232,757.00	\$258,156.00	\$25,399.00	10.91%
Planning	\$170,929.00	\$172,071.00	\$1,142.00	0.67%
Community Development	\$306,170.00	\$303,921.00	-\$2,249.00	-0.73%
Soil & Water Conserv. Board	\$33,075.00	\$34,067.00	\$992.00	3.00%
Litter Control	\$5,074.00	\$0.00	-\$5,074.00	-100.00%
VPI & SU Extension Service	\$59,267.00	\$70,584.00	\$11,317.00	19.09%
Non-Departmental	\$4,029,048.00	\$1,323,231.00	-\$2,705,817.00	-67.16%
Capital Outlay	\$1,537,389.00	\$741,842.00	-\$795,547.00	-51.75%
General Fund Refunds	\$27,000.00	\$27,000.00	\$0.00	0.00%
Transfers	\$20,811,457.00	\$20,061,056.00	-\$750,401.00	-3.61%
Capital Projects - Library Expansion	\$2,081,036.00	\$0.00	-\$2,081,036.00	-100.00%
Contingency from recurring revenue	\$958,731.00	\$740,548.00	-\$218,183.00	-22.76%
Contingency from non-recurring revenue	\$0.00	\$882,959.00	\$882,959.00	-100.00%
Reserve for School Resource Officers	\$84,617.00	\$207,132.00	\$122,515.00	144.79%
Reserve for School Capital	\$859,913.00	\$0.00	-\$859,913.00	-100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$44,105,359.00</b>	<b>\$37,714,610.00</b>	<b>-\$6,390,749.00</b>	<b>-14.49%</b>
<b>TOTAL EXPENDITURE PROJECTED</b>	<b>\$43,404,585.00</b>	<b>\$37,714,610.00</b>	<b>-\$5,689,975.00</b>	<b>-13.11%</b>

## FY21 GENERAL FUND REVENUE SYNOPSIS - Proposed

<u>Revenues</u>	<u>FY19-20</u> <u>Amended Budget</u>	<u>FY20-21</u> <u>Proposed Budget</u>	<u>Increase/Decrease</u>	<u>% Change</u>
Real Estate Taxes	\$17,819,027.00	\$17,844,479.00	\$25,452.00	0.14%
Public Service Tax	\$958,292.00	\$945,000.00	-\$13,292.00	-1.39%
Personal Property Taxes	\$5,950,018.00	\$5,888,743.00	-\$61,275.00	-1.03%
Machinery and Tools Tax	\$65,629.00	\$69,758.00	\$4,129.00	6.29%
Late Tax Penalty	\$180,000.00	\$180,000.00	\$0.00	0.00%
Late Tax Interest	\$150,493.00	\$140,000.00	-\$10,493.00	-6.97%
Local Sales & Use Taxes	\$1,623,586.00	\$1,623,586.00	\$0.00	0.00%
Utility Taxes	\$487,789.00	\$485,000.00	-\$2,789.00	-0.57%
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	\$724,470.00	\$732,396.00	\$7,926.00	1.09%
Bank Franchise Tax	\$70,485.00	\$71,895.00	\$1,410.00	2.00%
Recordation Taxes	\$250,000.00	\$250,000.00	\$0.00	0.00%
Meals & Lodging Taxes	\$1,748,265.00	\$1,775,393.00	\$27,128.00	1.55%
Dog Licenses	\$13,185.00	\$13,185.00	\$0.00	0.00%
Permit Fees	\$208,363.00	\$294,832.00	\$86,469.00	41.50%
Court Fines & Forfeitures	\$220,750.00	\$109,750.00	-\$111,000.00	-50.28%
Interest on Investments	\$335,000.00	\$350,000.00	\$15,000.00	4.48%
Rental Income & Sale of Property	\$20,000.00	\$0.00	-\$20,000.00	-100.00%
Court Costs	\$40,330.00	\$23,180.00	-\$17,150.00	-42.52%
Commonwealth Attorney Fees	\$1,800.00	\$1,800.00	\$0.00	0.00%
Landfill Fees	\$194,626.00	\$200,000.00	\$5,374.00	2.76%
Recreation Fees	\$44,700.00	\$46,800.00	\$2,100.00	4.70%
Sale of Literature	\$300.00	\$202.00	-\$98.00	-32.67%
Expenditure Refunds	\$25,000.00	\$122,880.00	\$97,880.00	391.52%
Miscellaneous	\$101,047.00	\$33,050.00	-\$67,997.00	-67.29%
Recovered Costs	\$580,979.00	\$657,442.00	\$76,463.00	13.16%
<b>Total Local Sources Budget</b>	<b>\$31,949,134.00</b>	<b>\$31,994,371.00</b>	<b>\$45,237.00</b>	<b>0.14%</b>
<b>Total Local Sources Projected</b>	<b>\$31,872,473.00</b>	<b>\$31,994,371.00</b>	<b>\$121,898.00</b>	<b>0.38%</b>
Non-Categorical State Aid	\$639,861.00	\$600,100.00	-\$39,761.00	-6.21%
Shared Expenses Comp Board.	\$1,505,902.00	\$1,524,797.00	\$18,895.00	1.25%
Public Assistance & CSA	\$1,613,264.00	\$1,662,056.00	\$48,792.00	3.02%
Other Categorical Aid	\$3,688,184.00	\$119,199.00	-\$3,568,985.00	-96.77%
<b>Total Commonwealth Budget</b>	<b>\$7,447,211.00</b>	<b>\$3,906,152.00</b>	<b>-\$3,541,059.00</b>	<b>-47.55%</b>
<b>Total Commonwealth Projected</b>	<b>\$7,652,723.00</b>	<b>\$3,906,152.00</b>	<b>-\$3,746,571.00</b>	<b>-48.96%</b>
Payment In lieu of Taxes	\$62,150.00	\$62,150.00	\$0.00	0.00%
Categorical Aid Federal	\$989,317.00	\$848,978.00	-\$140,339.00	-14.19%
<b>Total Federal Budget</b>	<b>\$1,056,342.00</b>	<b>\$911,128.00</b>	<b>-\$145,214.00</b>	<b>-13.75%</b>
<b>Total Federal Projected</b>	<b>\$1,101,350.00</b>	<b>\$911,128.00</b>	<b>-\$190,222.00</b>	<b>-17.27%</b>
Non-Revenue Receipts (Insurance recovery)	\$77,177.00	\$20,000.00	-\$57,177.00	-74.09%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Bond Financing Proceeds	\$1,578,992.00	\$0.00		
<b>Total Other Financing Sources Budget</b>	<b>\$1,656,169.00</b>	<b>\$20,000.00</b>	<b>-\$1,636,169.00</b>	<b>-98.79%</b>
<b>Total Other Financing Projected</b>	<b>\$1,664,492.00</b>	<b>\$20,000.00</b>	<b>-\$1,644,492.00</b>	<b>-98.80%</b>
<b>Prior Year Balances Budget</b>	<b>\$1,996,506.00</b>	<b>\$882,959.00</b>	<b>-\$1,113,547.00</b>	<b>-55.77%</b>
<b>Year Ending Balance Projected</b>	<b>\$1,996,506.00</b>	<b>\$882,959.00</b>	<b>-\$1,113,547.00</b>	<b>-55.77%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$44,105,362.00</b>	<b>\$37,714,610.00</b>	<b>-\$6,390,752.00</b>	<b>-14.49%</b>
<b>TOTAL REVENUE PROJECTED</b>	<b>\$44,287,544.00</b>	<b>\$37,714,610.00</b>	<b>-\$6,572,934.00</b>	<b>-14.84%</b>