

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	\$128,769.00	\$0.00	0.00%
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	\$78,048.00	\$38,663.00	-\$39,385.00	-50.46%
Registrar	\$147,959.00	\$147,166.00	-\$793.00	-0.54%
Circuit Court	\$69,526.00	\$68,706.00	-\$820.00	-1.18%
General District Court	\$7,891.00	\$6,659.00	-\$1,232.00	-15.61%
Nelson VJCCA	\$43,066.00	\$25,566.00	-\$17,500.00	-40.64%
J & D District Court	\$3,954.00	\$4,459.00	\$505.00	12.77%
Clerk of Circuit Court	\$373,608.00	\$372,854.00	-\$754.00	-0.20%
Magistrate	\$325.00	\$325.00	\$0.00	0.00%
Commonwealth Attorney	\$525,329.00	\$522,556.00	-\$2,773.00	-0.53%
Sheriff	\$1,989,247.00	\$1,723,747.00	-\$265,500.00	-13.35%
Emergency Services	\$489,554.00	\$493,171.00	\$3,617.00	0.74%
Emergency Services Council	\$634,743.00	\$544,689.00	-\$90,054.00	-14.19%
E-911 Program	\$479,157.00	\$520,058.00	\$40,901.00	8.54%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$890,560.00	\$859,437.00	-\$31,123.00	-3.49%
Regional Jail	\$737,586.00	\$789,265.00	\$51,679.00	7.01%
Building Inspector	\$297,654.00	\$293,543.00	-\$4,111.00	-1.38%
Animal Control	\$251,994.00	\$251,827.00	-\$167.00	-0.07%
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	\$761,142.00	-\$7,233.00	-0.94%
Motor Pool	\$363,679.00	\$157,000.00	-\$206,679.00	-56.83%
Local Health Department	\$248,979.00	\$291,644.00	\$42,665.00	17.14%
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	\$253,906.00	\$21,149.00	9.09%
Planning	\$170,929.00	\$161,071.00	-\$9,858.00	-5.77%
Community Development	\$306,170.00	\$303,921.00	-\$2,249.00	-0.73%
Economic Development	\$40,000.00	\$0.00	-\$40,000.00	-100.00%
Soil & Water Conservation Board	\$33,075.00	\$33,075.00	\$0.00	0.00%
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	\$3,995,460.00	\$1,131,857.00	-\$2,863,603.00	-71.67%
Capital Outlay	\$1,733,921.00	\$1,101,799.00	-\$632,122.00	-36.46%
General Fund Refunds	\$57,596.00	\$27,000.00	-\$30,596.00	-53.12%
Transfers	\$20,811,457.00	\$19,989,113.00	-\$822,344.00	-3.95%
Capital Projects - Library Expansion	\$2,256,490.00	\$0.00	-\$2,256,490.00	-100.00%
Contingency from recurring revenue	\$869,305.00	\$1,020,347.00	\$151,042.00	17.38%
Contingency from non-recurring revenue	\$0.00	\$0.00	\$0.00	0.00%
Reserve for School Resource Officers	\$13,085.00	\$207,132.00	\$194,047.00	1482.97%
Reserve for School Capital	\$859,913.00	\$0.00	-\$859,913.00	100.00%
TOTAL EXPENDITURE BUDGET	\$44,449,452.00	\$36,943,981.00	-\$7,505,471.00	-16.89%
TOTAL EXPENDITURE PROJECTED	\$43,660,768.00	\$36,943,981.00	-\$6,716,787.00	-15.38%

FY21 GENERAL FUND REVENUE SYNOPSIS - Proposed

Revenues	FY19-20 Amended Budget	FY20-21 Proposed Budget	Increase/Decrease	% Change
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	\$3,937,921.00	\$5,888,743.00	\$1,950,822.00	49.54%
Machinery and Tools Tax	\$26,184.00	\$69,758.00	\$43,574.00	166.41%
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	\$1,377,480.00	-\$246,106.00	-15.16%
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	\$225,000.00	-\$110,000.00	-32.84%
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%
Total Local Sources Budget	\$29,897,592.00	\$31,623,265.00	\$1,725,673.00	5.77%
Total Local Sources Projected	\$30,124,136.00	\$31,623,265.00	\$1,499,129.00	4.98%
Non-Categorical State Aid	\$636,967.00	\$539,100.00	-\$97,867.00	-15.36%
Shared Expenses State Comp. Board	\$1,505,901.00	\$1,659,026.00	\$153,125.00	10.17%
Public Assistance & CSA	\$1,613,264.00	\$1,640,260.00	\$26,996.00	1.67%
Other Categorical Aid	\$3,863,416.00	\$119,199.00	-\$3,744,217.00	-96.91%
Total Commonwealth Budget	\$7,619,548.00	\$3,957,585.00	-\$3,661,963.00	-48.06%
Total Commonwealth Projected	\$7,424,670.00	\$3,957,585.00	-\$3,467,085.00	-46.70%
Payment In lieu of Taxes	\$62,150.00	\$62,150.00	\$0.00	0.00%
Categorical Aid Federal	\$990,491.00	\$816,285.00	-\$174,206.00	-17.59%
Total Federal Budget	\$1,052,641.00	\$878,435.00	-\$174,206.00	-16.55%
Total Federal Projected	\$1,102,524.00	\$878,435.00	-\$224,089.00	-20.33%
Non-Revenue Receipts (Insurance recovery)	\$77,177.00	\$20,000.00	-\$57,177.00	0.00%
Bond Proceeds	\$1,754,446.00	\$0.00	-\$1,754,446.00	-100.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Total Other Financing Sources Budget	\$1,831,623.00	\$20,000.00	-\$1,811,623.00	-98.91%
Total Other Financing Projected	\$1,839,946.00	\$20,000.00	-\$1,819,946.00	-98.91%
Prior Year Balances Budget	\$4,048,048.00	\$464,696.00	-\$3,583,352.00	-88.52%
Year Ending Balance Projected	\$4,048,048.00	\$464,696.00	-\$3,583,352.00	100.00%
TOTAL REVENUE BUDGET	\$44,449,452.00	\$36,943,981.00	-\$7,505,471.00	-16.89%
TOTAL REVENUE PROJECTED	\$44,539,324.00	\$36,943,981.00	-\$7,595,343.00	-17.05%