

## FY23 GENERAL FUND EXPENDITURE SYNOPSIS - PH May 10, 2022

<u>Expenditure by Dept.</u>	<u>FY21-22</u>	<u>FY22-23</u>	<u>Increase/Decrease</u>	<u>% Change</u>
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
	<u>As of April 2022</u>	<u>As of May 2022</u>		
Board of Supervisors	\$128,769.00	\$129,419.00	\$650.00	0.50%
County Administrator	\$369,204.00	\$373,100.00	\$3,896.00	1.06%
County Attorney	\$104,140.00	\$80,000.00	-\$24,140.00	-23.18%
Commissioner Of The Revenue	\$277,048.00	\$277,856.00	\$808.00	0.29%
Reassessment	\$189,186.00	\$0.00	-\$189,186.00	0.00%
Board of Equalization	\$5,268.00	\$0.00	-\$5,268.00	0.00%
Treasurer	\$358,649.00	\$368,356.00	\$9,707.00	2.71%
Finance & Accounting	\$346,437.00	\$347,552.00	\$1,115.00	0.32%
Technology	\$296,605.00	\$312,134.00	\$15,529.00	5.24%
Land Use Panel	\$5,700.00	\$5,300.00	-\$400.00	-7.02%
Board of Elections	\$60,089.00	\$55,778.00	-\$4,311.00	-7.17%
Registrar	\$186,591.00	\$189,995.00	\$3,404.00	1.82%
Circuit Court	\$83,090.00	\$82,701.00	-\$389.00	-0.47%
General District Court	\$6,659.00	\$6,659.00	\$0.00	0.00%
Nelson VJCCA	\$25,566.00	\$25,566.00	\$0.00	0.00%
J & D District Court	\$4,759.00	\$4,766.00	\$7.00	0.15%
Clerk of Circuit Court	\$383,904.00	\$364,164.00	-\$19,740.00	-5.14%
Magistrate	\$325.00	\$325.00	\$0.00	0.00%
Commonwealth Attorney	\$618,987.00	\$579,905.00	-\$39,082.00	-6.31%
Sheriff	\$2,084,417.00	\$2,159,074.00	\$74,657.00	3.58%
Emergency Services	\$505,131.00	\$568,589.00	\$63,458.00	12.56%
Emergency Services Council	\$621,165.00	\$551,895.00	-\$69,270.00	-11.15%
E-911 Program	\$563,256.00	\$576,720.00	\$13,464.00	2.39%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$854,494.00	\$1,205,359.00	\$350,865.00	41.06%
Regional Jail	\$969,294.00	\$1,173,649.00	\$204,355.00	21.08%
Building Inspector	\$313,417.00	\$319,353.00	\$5,936.00	1.89%
Animal Control	\$264,296.00	\$262,284.00	-\$2,012.00	-0.76%
Medical Examiner	\$360.00	\$160.00	-\$200.00	-55.56%
Waste Management	\$1,234,543.00	\$1,207,529.00	-\$27,014.00	-2.19%
Buildings and Grounds	\$817,997.00	\$833,310.00	\$15,313.00	1.87%
Motor Pool	\$170,000.00	\$170,000.00	\$0.00	0.00%
Local Health Department	\$307,274.00	\$313,591.00	\$6,317.00	2.06%
Mental Health	\$100,586.00	\$150,000.00	\$49,414.00	49.13%
At Risk Youths & Families (CSA)	\$1,663,123.00	\$1,663,713.00	\$590.00	0.04%
Community College	\$2,393.00	\$2,108.00	-\$285.00	-11.91%
Parks and Recreation	\$349,734.00	\$329,789.00	-\$19,945.00	-5.70%
Planning	\$196,136.00	\$192,455.00	-\$3,681.00	-1.88%
Community Development	\$357,512.00	\$373,742.00	\$16,230.00	4.54%
Economic Development	\$0.00	\$0.00	\$0.00	0.00%
Soil & Water Conservation Board	\$33,075.00	\$34,067.00	\$992.00	3.00%
Litter Control	\$8,312.00	\$8,312.00	\$0.00	0.00%
VPI & SU Extension Service	\$72,450.00	\$53,508.00	-\$18,942.00	-26.14%
Non-Departmental	\$4,156,019.00	\$4,174,426.00	\$18,407.00	0.44%
Capital Outlay	\$1,400,469.00	\$1,689,335.00	\$288,866.00	20.63%
General Fund Refunds	\$52,000.00	\$52,000.00	\$0.00	0.00%
Transfers	\$21,792,926.00	\$27,362,455.00	\$5,569,529.00	25.56%
Capital Projects - County Office Building	\$0.00	\$375,000.00	\$375,000.00	100.00%
Contingency from recurring revenue	\$0.00	\$881,750.00	\$881,750.00	100.00%
Contingency from non-recurring revenue	\$1,518,374.00	\$388,000.00	-\$1,130,374.00	-100.00%
Reserve for School Resource Officers	\$168,734.00	\$0.00	-\$168,734.00	-100.00%
Reserve for School Capital	\$0.00	\$0.00	\$0.00	100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$44,049,449.00</b>	<b>\$50,296,735.00</b>	<b>\$6,247,286.00</b>	<b>14.18%</b>

## FY23 GENERAL FUND REVENUE SYNOPSIS - PH May 10, 2022

<u>Revenues</u>	<u>FY21-22</u>	<u>FY22-23</u>	<u>Increase/Decrease</u>	<u>% Change</u>
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
	<u>As of April 2022</u>	<u>As of May 2022</u>		
Real Estate Taxes	\$18,023,191.00	\$20,224,451.00	\$2,201,260.00	12.21%
Public Service Tax	\$1,073,425.00	\$1,097,465.00	\$24,040.00	2.24%
Personal Property Taxes	\$6,204,102.00	\$6,204,102.00	\$0.00	0.00%
Machinery and Tools Tax	\$69,758.00	\$72,189.00	\$2,431.00	3.48%
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	\$1,470,164.00	\$2,043,337.00	\$573,173.00	38.99%
Utility Taxes	\$485,000.00	\$485,000.00	\$0.00	0.00%
Business Licenses	\$35,000.00	\$45,000.00	\$10,000.00	28.57%
Utility Franchise Tax	\$100,000.00	\$100,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$746,200.00	\$746,200.00	\$0.00	0.00%
Bank Franchise Tax	\$71,895.00	\$109,728.00	\$37,833.00	52.62%
Recordation Taxes	\$280,000.00	\$461,080.00	\$181,080.00	64.67%
Meals & Lodging Taxes	\$1,835,393.00	\$3,470,655.00	\$1,635,262.00	89.10%
Dog Licenses	\$13,185.00	\$13,185.00	\$0.00	0.00%
Permit Fees	\$225,250.00	\$310,700.00	\$85,450.00	37.94%
Court Fines & Forfeitures	\$87,250.00	\$124,750.00	\$37,500.00	42.98%
Interest on Investments	\$120,000.00	\$25,000.00	-\$95,000.00	-79.17%
Rental Income & Sale of Property	\$44,830.00	\$41,014.00	-\$3,816.00	0.00%
Court Costs	\$26,830.00	\$26,830.00	\$0.00	0.00%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$216,000.00	\$216,000.00	\$0.00	0.00%
Recreation Fees	\$46,800.00	\$48,500.00	\$1,700.00	3.63%
Sale of Literature	\$202.00	\$202.00	\$0.00	0.00%
Expenditure Refunds	\$125,633.00	\$110,955.00	-\$14,678.00	-11.68%
Miscellaneous	\$28,465.00	\$29,565.00	\$1,100.00	3.86%
Recovered Costs	\$734,181.00	\$891,730.00	\$157,549.00	21.46%
<b>Total Local Sources Budget</b>	<b>\$32,384,954.00</b>	<b>\$37,219,838.00</b>	<b>\$4,834,884.00</b>	<b>14.93%</b>
Non-Categorical State Aid	\$507,155.00	\$514,320.00	\$7,165.00	1.41%
Shared Expenses State Comp. Board	\$1,745,103.00	\$1,827,247.00	\$82,144.00	4.71%
Public Assistance & CSA	\$1,837,264.00	\$1,857,532.00	\$20,268.00	1.10%
Other Categorical Aid	\$379,459.00	\$97,464.00	-\$281,995.00	-74.32%
<b>Total Commonwealth Budget</b>	<b>\$4,468,981.00</b>	<b>\$4,296,563.00</b>	<b>-\$172,418.00</b>	<b>-3.86%</b>
Payment In lieu of Taxes	\$62,150.00	\$62,150.00	\$0.00	0.00%
Categorical Aid Federal	\$4,083,698.00	\$1,134,694.00	-\$2,949,004.00	-72.21%
<b>Total Federal Budget</b>	<b>\$4,145,848.00</b>	<b>\$1,196,844.00</b>	<b>-\$2,949,004.00</b>	<b>-71.13%</b>
Non-Revenue Receipts (Insurance recovery)	\$74,886.00	\$20,000.00	-\$54,886.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	#DIV/0!
Transfers From Other Funds	\$255,777.00	\$0.00	-\$255,777.00	0.00%
<b>Total Other Financing Sources Budget</b>	<b>\$330,663.00</b>	<b>\$20,000.00</b>	<b>-\$310,663.00</b>	<b>-93.95%</b>
<b>Prior Year Balances Budget</b>	<b>\$2,719,014.00</b>	<b>\$7,563,490.00</b>	<b>\$4,844,476.00</b>	<b>178.17%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$44,049,449.00</b>	<b>\$50,296,735.00</b>	<b>\$6,247,286.00</b>	<b>14.18%</b>