| 1 | A | С | D | E B | F UDGET YEAR | G | Н | J | L M | N FUTURE BUDGE | O T PROJECTIONS | Р |
|----------------|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|-------------------------------|---|--|--|--|
| | FY16 BUDGET PLAN Ver. BOS-9 April 15, 2015 | FY15 Amended | FY16 Budget Requests | FY16 COAD Proposed | FY16 BOS Advertised | FY16 BOS Adopted | Increase/ (Decrease) | Percent Change | FY17 (2% Inflation) | FY18 (2% Inflation) | FY19 (2% Inflation) | FY20 (2% Inflation) |
| 2 | Real Property Tax Rate | Budget \$0.880 | (Eq. Rate) \$0.860 | \$0.895 | \$0.899 | Date: 4/15/15 \$0.899 | (F - C) 96.5% | (H / C) =Coll. Rate | \$0.899 | \$0.899 | \$0.899 | \$0.899 |
| 5 | Personal Property Tax Rate Revenues over Expenditures EXPENDITURES | \$4.15 \$0 | \$4.15 (\$4,606,085) | \$4.15 (\$0) | \$4.35 (\$0) | \$4.35 (\$0) | 92.5% | =Coll. Rate | \$4.15 (\$4,096,022) | \$4.15 (\$4,425,886) | \$4.15 (\$4,530,073) | \$4.15 (\$5,843,130) |
| _ | GENERAL GOVERNMENT Board of Supervisors | \$280,862 | \$185,082 | \$169,082 | \$169,082 | \$169,082 | (111,780) | -39.80% | \$177,027 | \$188,767 | \$179,718 | \$191,458 |
| 9 10 | County Administration County Attorney | 242,464 180,000 | 272,951 180,000 | 266,398 156,000 | 239,776 156,000 | 239,776 156,000 | (2,688) (24,000) | -1.11% -13.33% | \$273,451 \$156,000 | \$271,001 \$156,000 | \$273,951 \$156,000 | \$271,001 \$156,000 |
| 11 12 13 | Commissioner of Revenue Reassessment Treasurer | 356,447 78,750 474,790 | 354,320 100,000 471,447 | 344,631 100,000 451,554 | 350,920 100,000 468,347 | 350,920 100,000 468,347 | (5,527) 21,250 (6,443) | -1.55% 26.98% -1.36% | \$347,620 \$94,172 \$460,347 | \$347,620 \$40,700 \$458,747 | \$347,620 \$50,097 \$460,347 | \$347,620 \$100,700 \$458,747 |
| 14 15 | Information Technology Finance | 409,216 346,437 | 416,729 346,905 | 403,576 344,589 | 407,729 349,264 | 407,729 349,264 | (1,487) 2,827 | -0.36% 0.82% | \$398,989 \$346,655 | \$392,889 \$346,655 | \$396,389 \$346,655 | \$429,889 \$346,655 |
| | Registrar/Board of Elections Human Resources JUDICIAL ADMINISTRATION | 240,539 92,928 | 220,087 118,447 | 208,092 91,342 | 216,007 93,447 | 216,007 93,447 | (24,532) 519 | -10.20% 0.56% | \$232,887 \$93,447 | \$227,977 \$118,447 | \$227,977 \$93,447 | \$218,857 \$93,447 |
| 19 20 | General District Courts Juvenile Court Service Unit | 8,100 2,860 | 8,137 2,860 | 7,323 2,574 | 8,137 2,860 | 8,137 2,860 | 37 0 | 0.46% 0.00% | \$8,137 \$2,860 | \$8,137 \$2,860 | \$8,137 \$2,860 | \$8,137 \$2,860 |
| 22 | Clerk of the Circuit Court Circuit Court Judge Commonwealth's Attorney | 599,133 38,928 409,881 | 617,820 61,273 478,920 | 602,595 40,226 414,182 | 610,984 44,696 478,920 | 610,984 44,696 478,920 | 11,851 5,768 69,039 | 1.98% 14.82% 16.84% | \$606,517 \$42,195 \$413,477 | \$607,117 \$42,195 \$410,602 | \$606,517 \$42,195 \$410,602 | \$607,117 \$44,695 \$410,602 |
| 24 25 | PUBLIC SAFETY Sheriff's Department | 2,372,188 | 2,424,507 | 2,370,479 | 2,402,403 | 2,402,403 | 30,215 | 1.27% | \$2,416,603 | \$2,416,603 | \$2,416,603 | \$2,408,103 |
| 27 | E-911 Fire & Rescue Squad State Dept. of Forestry | 808,014 878,080 9,053 | 916,458 1,095,617 9,053 | 793,676 769,496 9,053 | 864,696 834,496 9,053 | 864,696 834,496 9,053 | 56,682 (43,584) 0 | 7.01% -4.96% 0.00% | \$873,707 \$944,496 \$9,053 | \$935,588 \$944,496 \$9,053 | \$939,088 \$944,496 \$9,053 | \$935,588 \$944,496 \$9,053 |
| 29 30 | Correction & Detention Building Inspections | 1,093,097 244,634 | 1,865,230 243,779 | 1,442,238 242,447 | 1,142,824 243,780 | 1,142,824 243,780 | 49,727 (854) | 4.55% -0.35% | \$1,791,576 \$243,779 | \$1,791,576 \$243,779 | \$1,791,576 \$243,779 | \$1,791,576 \$243,779 |
| 32 | Emergency Management Animal Control PUBLIC WORKS | 544,580 246,502 | 727,047 247,829 | 717,617 246,348 | 719,447 247,830 | 719,447 247,830 | 174,867 1,328 | 32.11% 0.54% | \$720,897 \$247,829 | \$722,897 \$247,829 | \$724,897 \$247,829 | \$726,897 \$247,829 |
| 34 | Litter Control Program Facilities | 24,769 803,203 | 25,569 892,256 | 8,569 812,806 | 8,569 889,440 | 8,569 889,440 | (16,200) 86,237 | -65.40% 10.74% | \$25,569 \$855,440 | \$8,569 \$855,440 | \$25,569 \$855,440 | \$8,569 \$855,440 |
| 37 | General Services Public Works Convenience Center | 527,300 252,460 145,154 | 588,950 250,240 175,623 | 588,950 248,250 139,890 | 588,950 250,240 141,985 | 588,950 250,240 141,985 | 61,650 (2,220) (3,169) | 11.69% -0.88% -2.18% | \$588,950 \$250,240 \$175,623 | \$588,950 \$250,240 \$175,623 | \$588,950 \$250,240 \$175,623 | \$588,950 \$250,240 \$175,623 |
| 39 | Landfill Post Closure HEALTH AND WELFARE | 37,500 | 30,000 | 30,000 | 30,000 | 30,000 | (7,500) | -2.18% -20.00% | \$30,000 | \$175,623 | \$175,623 \$30,000 | \$30,000 |
| 41 42 | Health VJCCCA | 257,435 6,585 | 257,310 6,585 | 257,310 6,585 | 257,310 6,585 | 257,310 6,585 | (125) 0 | -0.05% 0.00% | \$257,310 \$6,585 \$104,040 | \$257,310 \$6,585 | \$257,310 \$6,585 | \$257,310 \$6,585 |
| 44 | CSA CSA Purchase of Services Social Services | 86,352 1,973,001 2,274,506 | 104,249 2,486,713 2,355,931 | 83,705 2,286,713 2,305,590 | 84,249 2,286,713 2,355,931 | 84,249 2,286,713 2,355,931 | (2,103) 313,712 81,425 | -2.44% 15.90% 3.58% | \$104,049 \$2,486,713 \$2,363,431 | \$84,049 \$2,486,713 \$2,355,931 | \$84,049 \$2,486,713 \$2,358,431 | \$84,049 \$2,486,713 \$2,355,931 |
| 46 47 | PARKS, RECREATION AND CULTUR Parks & Recreation | AL 472,481 | 505,803 | 457,555 | 478,403 | 478,403 | 5,922 | 1.25% | \$471,203 | \$471,203 | \$471,203 | \$501,203 |
| 49 | Library COMMUNITY DEVELOPMENT County Planner | 288,438 | 300,724 345,336 | 299,724 340.961 | 299,724 343,586 | 299,724 343,586 | 11,286 2,418 | 3.91% 0.71% | \$313,140 \$343,586 | \$311,840 \$343,586 | \$309,340 \$343,586 | \$354,172 \$403,371 |
| 51 52 | Planning Commission Board of Zoning Appeals | 27,793 1,700 | 32,837 1,700 | 32,837 1,700 | 32,837 1,700 | 32,837 1,700 | 5,044 0 | 18.15% 0.00% | \$32,837 \$1,700 | \$32,837 \$1,700 | \$34,775 \$1,700 | \$34,775 \$1,700 |
| 54 | Economic Development VA Cooperative Extension Nonprofit Agencies | 128,823 76,536 527,075 | 115,860 111,115 611,132 | 114,255 78,950 528,152 | 115,860 78,950 571,152 | 115,860 78,950 571,152 | (12,963) 2,414 44,077 | -10.06% 3.15% 8.36% | \$116,360 \$111,115 \$528,152 | \$116,360 \$78,950 \$528,152 | \$118,360 \$78,950 \$528,152 | \$137,669 \$78,950 \$528,152 |
| 56 57 | NONDEPARTMENTAL Nondepartmental | 236,648 | 250,000 | 250,000 | 250,000 | 250,000 | 13,352 | 5.64% | \$250,000 | \$250,000 | \$250,000 | \$250,000 |
| 58 59 60 | Staff Pay Plan Wedge Staff Health Insurance Wedge VRS & GL Wedge | 4,769 2,490 12,279 | 250,000 112,708 0 | 45,000 8,485 0 | 91,722 6,485 | 91,722 6,485 | 86,953 3,995 (12,279) | 1823.30% -160.44% 0.00% | \$0 \$85,000 \$75,000 | \$0 \$85,000 \$0 | \$0 \$85,000 \$75,000 | \$0 \$85,000 \$0 |
| 61 62 | Water System Oper. Wedge Inflation Wedge | 0 | 0 | 0 | | | 0 | 0.00% 0.00% | \$250,000 \$412,474 | \$250,000 \$822,486 | \$250,000 \$1,234,182 | \$250,000 \$1,648,572 |
| 64 | SUBTOTAL Operating SCHOOLS Local/County | \$18,465,948 15,251,745 | \$21,175,139 16,495,653 | \$19,119,505 15,583,091 | \$19,331,089 16,109,416 | \$19,331,089 16,109,416 | \$865,141 857,671 | 4.69% 5.62% | \$21,036,198 17,184,318 | \$21,323,059 17,684,318 | \$21,818,991 18,184,318 | \$22,368,080 18,684,318 |
| 66 | State Federal | 19,427,405 1,042,286 | 19,096,059 1,042,286 | 19,096,059 1,042,286 | 19,273,012 1,120,457 | 19,273,012 1,120,457 | (154,393) 78,171 | -0.79% 7.50% | 17,164,316 19,096,059 1,042,286 | 19,096,059 1,042,286 | 19,096,059 1,042,286 | 19,096,059 1,042,286 |
| 69 | Other Local SUBTOTAL Schools DEBT SERVICE | 760,500 \$36,481,936 | 760,500 \$37,394,498 | 760,500 \$36,481,936 | 773,800 \$37,276,685 | 773,800 \$37,276,685 | 13,300 \$794,749 | 1.75% 2.18% | 760,500 \$38,083,163 | 760,500 \$38,583,163 | 760,500 \$39,083,163 | 760,500 \$39,583,163 |
| 71 72 | County (Existing) Schools (Existing) | 698,131 6,625,964 | 683,623 7,042,026 | 683,623 7,042,026 | 683,623 7,042,026 | 683,623 7,042,026 | (14,508) 416,062 | -2.08% 6.28% | 623,741 7,176,891 | 619,329 7,094,159 | 630,366 6,947,738 | 570,426 6,925,948 |
| 74 | Water Debt Service Wedge SUBTOTAL Debt Service | 300,000 \$7,624,095 | 635,000 \$8,360,649 | 255,000 \$7,980,649 | 225,000 \$7,950,649 | 225,000 \$7,950,649 | (75,000) \$326,554 | -25.00% 4.28% | 905,000 \$8,705,632 | 905,000 \$8,618,488 | 905,000 \$8,483,104 | 905,000 \$8,401,374 |
| | County School | 6,283,291 8,781,870 | 3,952,460 1,334,238 | 449,085 509,238 | 1,001,260 509,238 | 1,001,260 509,238 | (5,282,031) (8,272,632) | -84.06% -94.20% | 500,000 500,000 | 750,000 750,000 | 500,000 500,000 | 1,000,000 1,000,000 |
| 79 | Capital Reserve SUBTOTAL Capital | 580,027 \$15,645,188 | 675,000 \$5,961,698 | 256,250 \$1,214,573 | 225,000 \$1,735,498 | 225,000 \$1,735,498 | (355,027) (\$13,909,690) | -61.21% - 88.91% | 675,000 \$1,675,000 | 675,000 \$2,175,000 | 675,000 \$1,675,000 | 675,000 \$2,675,000 |
| 81 | ENTERPRISE Utility Fund FUSD | 213,783 394,533 | 219,418 374,650 | 215,183 374,650 | 215,183 374,650 | 215,183 374,650 | 1,400 (19,883) | 0.65% -5.04% | 215,183 396,483 | 215,183 406,033 | 215,183 397,183 | 215,183 397,283 |
| 83 84 | School Cafeteria Fund SUBTOTAL Enterprise | 1,428,251 \$2,036,567 | 1,428,251 \$2,022,319 | 1,428,251 \$2,018,084 | 1,428,251 \$2,018,084 | 1,428,251 \$2,018,084 | 0 (18,483) | 0.00% - 0.91% | 1,428,251 \$2,039,917 | 1,428,251 \$2,049,467 | 1,428,251 \$2,040,617 | 1,428,251 \$2,040,717 |
| 85 86 87 | EXPENDITURES TOTAL REVENUES | \$80,253,734 | \$74,914,303 | \$66,814,747 | \$68,312,005 | \$68,312,005 | (\$11,941,729) | -14.88% | \$71,539,910 | \$72,749,177 | \$73,100,875 | \$75,068,334 |
| 88 89 | OPERATING REVENUE Real Property | 19,393,590 | 19,461,932 | 20,253,987 | 20,344,508 | 20,344,508 | 950,918 | 4.90% | 20,344,508 | 20,751,398 | 20,751,398 | 21,158,288 |
| 91 | Public Utilities Personal Property Delinquent Taxes | 4,360,626 4,551,164 800,000 | 4,286,611 4,560,482 800,000 | 4,455,915 4,549,868 800,000 | 4,478,308 4,913,847 800,000 | 4,478,308 4,913,847 800,000 | 117,682 362,683 0 | 2.70% 7.97% 0.00% | 4,522,497 4,633,805 800,000 | 4,566,686 4,707,128 800,000 | 4,610,875 4,780,451 800,000 | 4,655,064 4,853,775 800,000 |
| 93 94 | Other Local Commonwealth | 4,952,821 6,354,998 | 4,873,818 6,418,835 | 4,873,818 6,418,835 | 4,873,894 6,453,835 | 4,873,894 6,453,835 | (78,927) 98,837 | -1.59% 1.56% | 4,856,291 6,465,903 | 4,856,291 6,465,903 | 4,856,291 6,465,903 | 4,856,291 6,465,903 |
| | Federal County Funds Investment Wedge EMS Cost Recovery Wedge | 107,318 0 0 | 104,680 0 250,000 | 104,680 0 150,000 | 104,680 0 250,000 | 104,680 0 250,000 | (2,638) 0 250,000 | -2.46% #DIV/0! #DIV/0! | 104,680 20,000 400,000 | 104,680 25,000 500,000 | 104,680 30,000 600,000 | 104,680 35,000 700,000 |
| 98 99 | Business License Wedge BPOL Tax Wedge | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! #DIV/0! | 20,000 | 20,000 | 20,000 | 20,000 |
| 100 101 | Development Revenue Wedge Meals Tax Wedge (4%) | 0 | 0 0 | 0 0 0 | 0 0 47,843 | 0 0 47,843 | 0 0 (121.063) | #DIV/0! #DIV/0! -71.67% | 0 0 | 250,000 0 | 25,000 250,000 | 50,000 250,000 |
| 103 | Carryover From FY15 & Fund Balance SUBTOTAL Operating Revenues SCHOOLS | 168,906 \$40,689,423 | \$40,756,359 | \$41,607,104 | \$42,266,915 | \$42,266,915 | (121,063) \$1,577,492 | 3.88% | \$42,167,684 | \$43,047,086 | \$43,294,598 | \$43,949,000 |
| 105 106 | State Federal | 19,427,405 1,042,286 | 19,096,059 1,042,286 | 19,096,059 1,042,286 | 19,273,012 1,120,457 | 19,273,012 1,120,457 | (154,393) 78,171 | -0.79% 7.50% | 19,096,059 1,042,286 | 19,096,059 1,042,286 | 19,096,059 1,042,286 | 19,096,059 1,042,286 |
| 108 | Other/Local SUBTOTAL Schools SOCIAL SERVICES | 760,500 \$21,230,191 | 760,500 \$20,898,845 | 760,500 \$20,898,845 | 773,800 \$21,167,269 | 773,800 \$21,167,269 | 13,300 (\$62,922) | 1.75% -0.30% | 760,500 \$20,898,845 | 760,500 \$20,898,845 | 760,500 \$20,898,845 | 760,500 \$20,898,845 |
| 110 111 | State Federal | 609,037 795,143 | 607,275 877,928 | 607,275 862,087 | 624,123 862,087 | 624,123 862,087 | 15,086 66,944 | 2.48% 8.42% | 607,275 867,017 | 607,275 867,017 | 607,275 867,017 | 607,275 867,017 |
| 113 | SUBTOTAL Social Services DEBT SERVICE | \$1,404,180 | \$1,485,203 | \$1,469,362 | \$1,486,210 | \$1,486,210 | \$82,030 | 5.84% | \$1,474,292 | \$1,474,292 | \$1,474,292 | \$1,474,292 |
| _ | Other SUBTOTAL Debt Service CIP | 52,033 \$52,033 | 56,212 \$56,212 | 56,212 \$56,212 | 56,212 \$56,212 | 56,212 \$56,212 | 4,179 \$4,179 | 8.03% 8.03% | 66,033 \$66,033 | 66,033 \$66,033 | 66,033 \$66,033 | 66,033 \$66,033 |
| 117 118 | Fund Balance Grant | 2,143,668 | 5,186,698 100,000 | 958,323 0 | 1,510,498 | 1,510,498 | (633,170) 0 | -29.54% 0.00% | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 120 | Proffers Borrowing Other | 15,500 12,483,990 397,000 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 | (15,500) (12,483,990) (397,000) | -100.00% 0.00% 0.00% | 0 0 | 0 0 0 | 0 0 | 0 0 0 |
| 122 123 | SUBTOTAL Capital ENTERPRISE | \$15,040,158 | \$5,286,698 | \$958,323 | \$1,510,498 | \$1,510,498 | (\$13,529,660) | -89.96% | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| 125 | Utility Fund FUSD School Cafeteria Fund | 20,000 389,498 1,428,251 | 22,000 374,650 1,428,251 | 22,000 374,650 1,428,251 | 22,000 374,650 1,428,251 | 22,000 374,650 1,428,251 | 2,000 (14,848) 0 | 10.00% -3.81% 0.00% | 22,000 386,783 1,428,251 | 22,000 386,783 1,428,251 | 22,000 386,783 1,428,251 | 22,000 386,783 1,428,251 |
| | SUBTOTAL Enterprise | \$1,837,749 \$80,253,734 | \$1,824,901 \$70,308,218 | \$1,824,901 \$66,814,747 | \$1,824,901 \$68,312,005 | \$1,824,901 \$68,312,005 | (\$12,848) (\$11,941,729) | -0.70% -14.88% | \$1,837,034 \$67,443,888 | \$1,837,034 \$68,323,290 | \$1,837,034 \$68,570,802 | \$1,837,034 \$69,225,204 |

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