



	A	C	I	J	K	L	M	N	O	P
1	 <b>FY18 BUDGET PLAN</b> <b>BOS ADOPTED</b> <b>April 12, 2017</b>	<b>FY17</b>	<b>FY18</b>	<b>Increase /</b>	<b>Collect.</b>		<b>PROJECTIONS FOR PLANNING PURPOSES ONLY</b>			
2		<b>Amended</b>	<b>BOS</b>	<b>(Decrease)</b>	<b>Rates</b>		<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
3		<b>Budget</b>	<b>Adopted</b>							
4		<b>04/06/17</b>								
5		<b>Real Estate Tax Rate (Residential)</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>97.5%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
6		<b>Real Estate Tax Rate (Commercial)</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>97.5%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
7		<b>Mobile Homes Tax Rate</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>97.5%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
8		<b>Public Utilities Real Estate Tax Rate</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>100%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
9		<b>Personal Property Tax Rate (Residential)</b>	<b>\$4.35</b>	<b>\$4.35</b>		<b>93.5%</b>	<b>\$4.35</b>	<b>\$4.35</b>	<b>\$4.35</b>	<b>\$4.35</b>
10		<b>Personal Property Tax Rate (Business)</b>	<b>\$4.35</b>	<b>\$2.90</b>		<b>93.5%</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>
11		<b>Personal Property Tax Rate (Pub. Util.)</b>	<b>\$4.35</b>	<b>\$2.90</b>		<b>100%</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>
12	<b>Machinery &amp; Tools Tax Rate</b>	<b>\$2.00</b>	<b>\$1.90</b>		<b>100%</b>	<b>\$1.90</b>	<b>\$1.90</b>	<b>\$1.90</b>	<b>\$1.90</b>	
13	<b>Revenues over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>(I - C)</b>	<b>(I/C)</b>	<b>\$27,149</b>	<b>\$17,369</b>	<b>\$14,422</b>	<b>\$17,126</b>	
14	<b>EXPENDITURES</b>									
15	<b>GENERAL GOVERNMENT</b>	<b>\$2,597,243</b>	<b>\$2,638,463</b>	<b>\$41,220</b>	<b>1.6%</b>	<b>\$2,644,484</b>	<b>\$2,717,854</b>	<b>\$2,711,447</b>	<b>\$2,643,839</b>	
16	Board of Supervisors	168,001	168,170	169	0.1%	164,402	172,402	164,402	172,902	
17	County Administration	230,445	234,399	3,955	1.7%	235,349	235,349	235,349	235,349	
18	County Attorney	168,140	275,000	106,860	63.6%	240,000	240,000	240,000	240,000	
19	Commissioner of Revenue	360,264	363,627	3,363	0.9%	363,627	363,627	363,627	363,627	
20	Reassessment	91,922	52,380	(39,542)	(43.0%)	63,172	115,222	102,047	52,380	
21	Treasurer	456,108	456,249	141	0.0%	464,838	464,838	464,838	464,838	
22	Information Technology	409,248	413,093	3,845	0.9%	403,193	403,193	403,193	403,193	
23	Finance	347,134	349,808	2,674	0.8%	349,808	349,808	349,808	349,808	
24	Registrar/Board of Elections	256,883	214,327	(42,556)	(16.6%)	194,847	208,167	222,935	196,494	
25	Human Resources	109,098	111,410	2,312	2.1%	165,248	165,248	165,248	165,248	
26	<b>JUDICIAL ADMINISTRATION</b>	<b>\$1,211,322</b>	<b>\$1,176,706</b>	<b>(\$34,616)</b>	<b>(2.9%)</b>	<b>\$1,185,932</b>	<b>\$1,185,932</b>	<b>\$1,185,932</b>	<b>\$1,185,932</b>	
27	General District Courts	8,537	9,532	995	11.7%	9,532	9,532	9,532	9,532	
28	Juvenile Court Service Unit	2,860	2,860	0	0.0%	2,860	2,860	2,860	2,860	
29	Clerk of the Circuit Court	648,423	627,359	(21,064)	(3.2%)	627,359	627,359	627,359	627,359	
30	Circuit Court Judge	64,952	46,090	(18,862)	(29.0%)	53,590	53,590	53,590	53,590	
31	Commonwealth's Attorney	486,550	490,865	4,315	0.9%	492,591	492,591	492,591	492,591	
32										
33	<b>PUBLIC SAFETY</b>	<b>\$7,119,057</b>	<b>\$8,035,621</b>	<b>\$916,564</b>	<b>12.9%</b>	<b>\$8,176,301</b>	<b>\$8,451,448</b>	<b>\$8,334,806</b>	<b>\$9,030,128</b>	
34	Sheriff's Department	2,636,986	2,774,622	137,636	5.2%	2,765,222	2,765,222	2,765,222	2,765,222	
35	E-911	998,917	1,040,847	41,930	4.2%	1,077,443	1,082,442	1,142,275	1,083,570	
36	Fire & Rescue Squad	945,241	1,382,000	436,759	46.2%	1,032,092	1,300,092	1,032,092	1,316,092	
37	State Dept. of Forestry	9,053	9,012	(41)	(0.5%)	9,012	9,012	9,012	9,012	
38	Correction & Detention	1,291,089	1,461,181	170,092	13.2%	1,662,029	1,657,845	1,732,842	1,793,154	
39	Building Inspections	197,346	205,350	8,004	4.1%	205,290	205,790	205,290	205,790	
40	Emergency Management	770,706	871,495	100,789	13.1%	1,129,749	1,135,581	1,152,609	1,561,824	
41	Animal Control	269,719	291,114	21,395	7.9%	295,464	295,464	295,464	295,464	
42										
43	<b>PUBLIC WORKS</b>	<b>\$1,950,229</b>	<b>\$1,944,350</b>	<b>(\$5,879)</b>	<b>(0.3%)</b>	<b>\$1,975,823</b>	<b>\$1,953,823</b>	<b>\$1,975,823</b>	<b>\$1,953,823</b>	
44	Litter Control Program	8,664	23,269	14,605	168.6%	30,269	8,269	30,269	8,269	
45	Facilities	904,142	902,395	(1,747)	(0.2%)	921,801	921,801	921,801	921,801	
46	General Services	575,000	569,200	(5,800)	(1.0%)	569,200	569,200	569,200	569,200	
47	Public Works	265,306	267,681	2,375	0.9%	272,748	272,748	272,748	272,748	
48	Convenience Center & Landfill	150,618	181,805	31,187	20.7%	181,805	181,805	181,805	181,805	
49	Landfill Post Closure	46,500	0	(46,500)	(100.0%)	0	0	0	0	
50										
51	<b>HEALTH AND WELFARE</b>	<b>\$5,350,416</b>	<b>\$5,527,588</b>	<b>\$177,172</b>	<b>3.3%</b>	<b>\$5,675,944</b>	<b>\$5,680,888</b>	<b>\$5,685,920</b>	<b>\$5,691,044</b>	
52	Health	265,060	269,790	4,730	1.8%	274,646	279,590	284,622	289,746	
53	VJCCA	6,585	6,585	0	0.0%	6,585	6,585	6,585	6,585	
54	CSA	79,494	74,632	(4,862)	(6.1%)	74,632	74,632	74,632	74,632	
55	CSA Purchase of Services	2,700,000	2,750,000	50,000	1.9%	2,900,000	2,900,000	2,900,000	2,900,000	
56	Social Services	2,299,277	2,426,581	127,304	5.5%	2,420,081	2,420,081	2,420,081	2,420,081	
57										
58	<b>PARKS, RECREATION &amp; CULTURAL</b>	<b>\$844,496</b>	<b>\$861,152</b>	<b>\$16,656</b>	<b>2.0%</b>	<b>\$885,552</b>	<b>\$931,148</b>	<b>\$917,848</b>	<b>\$920,448</b>	
59	Parks & Recreation	495,361	505,955	10,594	2.1%	523,655	523,655	523,655	523,655	
60	Library	349,136	355,197	6,061	1.7%	361,897	407,493	394,193	396,793	
61										
62	<b>COMMUNITY DEVELOPMENT</b>	<b>\$1,248,461</b>	<b>\$1,270,152</b>	<b>\$21,691</b>	<b>1.7%</b>	<b>\$1,270,152</b>	<b>\$1,270,152</b>	<b>\$1,270,152</b>	<b>\$1,227,143</b>	
63	County Planner	421,467	426,469	5,002	1.2%	426,469	426,469	426,469	426,469	
64	Planning Commission	40,337	40,837	500	1.2%	40,837	40,837	40,837	40,837	
65	Board of Zoning Appeals	1,046	2,692	1,646	157.4%	2,692	2,692	2,692	2,692	
66	Economic Development	116,804	123,149	6,345	5.4%	123,149	123,149	123,149	123,149	
67	VA Cooperative Extension	115,859	82,327	(33,532)	(28.9%)	82,327	82,327	82,327	82,327	
68	Nonprofit Agencies	552,948	594,678	41,730	7.5%	594,678	594,678	594,678	551,669	
69										
70	<b>NONDEPARTMENTAL</b>	<b>\$183,098</b>	<b>\$314,041</b>	<b>\$130,943</b>	<b>71.5%</b>	<b>\$122,996</b>	<b>\$295,686</b>	<b>\$118,306</b>	<b>\$290,856</b>	
71	Nondepartmental	163,773	275,000	111,227	67.9%	275,000	275,000	275,000	275,000	
72	Staff Pay / Benefits Plan Wedge	19,189	142,591	123,402	643.1%	100,000	100,000	100,000	100,000	
73	Staff VRS / Group Life Wedge	136	0	(136)	(100.0%)	(175,000)	0	(175,000)	0	
74	Energy Savings - County	0	(103,550)	(103,550)		(77,004)	(79,314)	(81,694)	(84,144)	
75										
76	<b>INFLATION WEDGE (2% per Year)</b>					<b>\$438,744</b>	<b>\$888,482</b>	<b>\$1,332,487</b>	<b>\$1,791,351</b>	
77										
78	<b>SUBTOTAL Operating</b>	<b>\$20,504,322</b>	<b>\$21,768,073</b>	<b>\$1,263,751</b>	<b>6.2%</b>	<b>\$22,375,928</b>	<b>\$23,375,413</b>	<b>\$23,532,721</b>	<b>\$24,734,564</b>	

	A	C	I	J	K	L	M	N	O	P
1	 <b>FY18 BUDGET PLAN</b> <b>BOS ADOPTED</b> <b>April 12, 2017</b>	<b>FY17</b>	<b>FY18</b>	<b>Increase /</b>	<b>Collect.</b>		<b>PROJECTIONS FOR PLANNING PURPOSES ONLY</b>			
2		<b>Amended</b>	<b>BOS</b>	<b>(Decrease)</b>	<b>Rates</b>		<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
3		<b>Budget</b>	<b>Adopted</b>							
4		<b>04/06/17</b>								
5		<b>Real Estate Tax Rate (Residential)</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>97.5%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
6		<b>Real Estate Tax Rate (Commercial)</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>97.5%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
7		<b>Mobile Homes Tax Rate</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>97.5%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
8		<b>Public Utilities Real Estate Tax Rate</b>	<b>\$0.917</b>	<b>\$0.907</b>		<b>100%</b>	<b>\$0.971</b>	<b>\$0.976</b>	<b>\$0.970</b>	<b>\$0.982</b>
9		<b>Personal Property Tax Rate (Residential)</b>	<b>\$4.35</b>	<b>\$4.35</b>		<b>93.5%</b>	<b>\$4.35</b>	<b>\$4.35</b>	<b>\$4.35</b>	<b>\$4.35</b>
10		<b>Personal Property Tax Rate (Business)</b>	<b>\$4.35</b>	<b>\$2.90</b>		<b>93.5%</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>
11		<b>Personal Property Tax Rate (Pub. Util.)</b>	<b>\$4.35</b>	<b>\$2.90</b>		<b>100%</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>	<b>\$2.90</b>
12	<b>Machinery &amp; Tools Tax Rate</b>	<b>\$2.00</b>	<b>\$1.90</b>		<b>100%</b>	<b>\$1.90</b>	<b>\$1.90</b>	<b>\$1.90</b>	<b>\$1.90</b>	
13	<b>Revenues over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>(I - C)</b>	<b>(I/C)</b>	<b>\$27,149</b>	<b>\$17,369</b>	<b>\$14,422</b>	<b>\$17,126</b>	
14	<b>EXPENDITURES</b>									
15										
16										
17	<b>SCHOOLS</b>	<b>\$38,866,183</b>	<b>\$39,634,787</b>	<b>\$768,604</b>	<b>2.0%</b>	<b>\$40,312,042</b>	<b>\$41,291,797</b>	<b>\$42,297,423</b>	<b>\$43,329,626</b>	
18	Local/County	16,885,315	17,260,315	375,000	2.2%	17,605,521	17,957,632	18,316,784	18,683,120	
19	Energy Saving - Schools	0	(142,817)	(142,817)		(432,736)	(445,718)	(459,090)	(472,863)	
20	State	19,836,022	20,732,251	896,229	4.5%	21,354,219	21,994,845	22,654,690	23,334,331	
21	Federal	1,273,358	1,155,438	(117,920)	(9.3%)	1,155,438	1,155,438	1,155,438	1,155,438	
22	Other Local	871,489	629,600	(241,889)	(27.8%)	629,600	629,600	629,600	629,600	
23										
24	<b>DEBT SERVICE</b>	<b>\$7,670,009</b>	<b>\$10,468,627</b>	<b>\$2,798,618</b>	<b>36.5%</b>	<b>\$9,496,801</b>	<b>\$9,470,757</b>	<b>\$9,360,587</b>	<b>\$9,335,997</b>	
25	County (Existing)	623,742	1,734,536	1,110,794	178.1%	1,750,485	1,745,368	1,745,813	1,745,270	
26	Schools (Existing)	7,046,267	6,967,285	(78,982)	(1.1%)	6,947,740	6,926,750	6,813,942	6,788,742	
27	Energy Performance Contract	0	273,676	273,676		583,448	584,222	585,018	585,837	
28	ZXR Debt Service	0	0	0		272,000	272,000	272,000	272,000	
29	Debt Service Payoff Costs	0	1,595,734	1,595,734		0	0	0	0	
30	Debt Service Payoff Savings	0	(356,329)	(356,329)		(309,852)	(309,852)	(309,852)	(309,852)	
31	JRWA Operations	0	253,725	253,725		252,980	252,269	253,666	254,000	
32										
33	<b>CIP</b>	<b>\$18,927,216</b>	<b>\$1,447,100</b>	<b>(\$17,480,116)</b>	<b>(92.4%)</b>	<b>\$11,374,400</b>	<b>\$3,800,180</b>	<b>\$4,505,680</b>	<b>\$17,689,180</b>	
34	County	17,007,994	110,400	(16,897,594)	(99.4%)	3,469,240	2,045,000	1,300,000	16,234,000	
35	County Capital Reserve	200,000	175,000	(25,000)	(12.5%)	200,000	200,000	200,000	200,000	
36	County Fleet	239,000	256,700	17,700	7.4%	566,160	356,180	364,680	334,180	
37	School	930,222	400,000	(530,222)	(57.0%)	6,130,000	375,000	2,020,000	300,000	
38	School Capital Reserve	100,000	75,000	(25,000)	(25.0%)	200,000	200,000	200,000	200,000	
39	School Fleet	450,000	430,000	(20,000)	(4.4%)	809,000	624,000	421,000	421,000	
40										
41	<b>ENTERPRISE</b>	<b>\$2,214,731</b>	<b>\$2,306,328</b>	<b>\$91,597</b>	<b>4.1%</b>	<b>\$2,529,637</b>	<b>\$2,529,637</b>	<b>\$2,534,137</b>	<b>\$2,529,637</b>	
42	Public Utilities - Sewer & Water	322,308	354,563	32,255	10.0%	377,872	377,872	377,872	377,872	
43	ZXR System Ops Wedge	0	0	0		200,000	200,000	200,000	200,000	
44	FUSD	359,925	354,719	(5,206)	(1.4%)	354,719	354,719	359,219	354,719	
45	School Cafeteria Fund	1,532,499	1,597,046	64,547	4.2%	1,597,046	1,597,046	1,597,046	1,597,046	
46										
47	<b>TOTAL EXPENDITURES</b>	<b>\$88,182,462</b>	<b>\$75,624,915</b>	<b>(\$12,557,547)</b>	<b>-14.2%</b>	<b>\$86,088,807</b>	<b>\$80,467,784</b>	<b>\$82,230,548</b>	<b>\$97,619,004</b>	
48	<b>REVENUES</b>									
49										
50	<b>OPERATING REVENUE</b>	<b>\$44,885,564</b>	<b>\$46,709,072</b>	<b>\$1,823,508</b>	<b>4.1%</b>	<b>\$48,671,580</b>	<b>\$49,974,370</b>	<b>\$50,364,342</b>	<b>\$51,896,860</b>	
51	Real Estate (Residential)	21,158,873	21,812,065	653,192	3.1%	23,467,930	24,292,917	24,260,211	25,268,808	
52	Real Estate (Commercial)									
53	Public Utilities Real Estate	4,900,694	4,740,069	(160,625)	(3.3%)	5,125,285	5,202,683	5,221,392	5,337,307	
54	Public Utilities Personal Property	54,233	34,272	(19,961)	(36.8%)	34,615	34,957	35,300	35,643	
55	Personal Property	5,207,698	5,531,579	323,881	6.2%	5,698,246	5,864,913	6,031,581	6,198,248	
56	Business Personal Property		243,970	243,970		248,849	253,729	258,608	263,487	
57	Mobile Homes	18,373	12,571	(5,802)	(31.6%)	13,592	13,730	13,713	13,950	
58	Machinery & Tools	3,100	12,220	9,120	294.2%	12,342	12,464	12,587	12,709	
59	Delinquent Taxes RE	550,000	634,208	84,208	15.3%	600,000	600,000	600,000	600,000	
60	Delinquent Taxes PP	300,000	350,000	50,000	16.7%	325,000	325,000	325,000	325,000	
61	Other Local	4,905,588	5,084,800	179,212	3.7%	5,186,496	5,290,226	5,396,030	5,503,951	
62	Commonwealth	7,107,593	7,193,818	86,225	1.2%	7,301,725	7,411,251	7,522,420	7,635,256	
63	Federal	82,500	82,500	0	0.0%	82,500	82,500	82,500	82,500	
64	EMS Cost Recovery	400,000	550,000	150,000	37.5%	575,000	590,000	605,000	620,000	
65	Carryover From FY16 & Fund Balance	196,912	427,000	230,088	116.8%	0	0	0	0	
66	<b>SCHOOLS</b>	<b>\$21,980,868</b>	<b>\$22,517,289</b>	<b>\$536,421</b>	<b>2.4%</b>	<b>\$23,139,257</b>	<b>\$23,779,883</b>	<b>\$24,439,728</b>	<b>\$25,119,369</b>	
67	State	19,836,022	20,732,251	896,229	4.5%	21,354,219	21,994,845	22,654,690	23,334,331	
68	Federal	1,273,358	1,155,438	(117,920)	(9.3%)	1,155,438	1,155,438	1,155,438	1,155,438	
69	Other/Local	871,489	629,600	(241,889)	(27.8%)	629,600	629,600	629,600	629,600	
70	<b>SOCIAL SERVICES</b>	<b>\$1,488,580</b>	<b>\$1,596,104</b>	<b>\$107,524</b>	<b>7.2%</b>	<b>\$1,596,104</b>	<b>\$1,596,104</b>	<b>\$1,596,104</b>	<b>\$1,596,104</b>	
71	State	659,677	647,483	(12,194)	(1.8%)	647,483	647,483	647,483	647,483	
72	Federal	828,903	948,621	119,718	14.4%	948,621	948,621	948,621	948,621	
73	<b>DEBT SERVICE</b>	<b>\$27,851</b>	<b>\$1,623,585</b>	<b>\$1,595,734</b>	<b>5,729.5%</b>	<b>\$27,851</b>	<b>\$27,851</b>	<b>\$27,851</b>	<b>\$27,851</b>	
74	Other	27,851	27,851	0	0.0%	27,851	27,851	27,851	27,851	
75	Fund Balance	0	1,595,734	1,595,734		0	0	0	0	
76	<b>CIP</b>	<b>\$17,894,098</b>	<b>\$1,197,100</b>	<b>(\$16,696,998)</b>	<b>(93.3%)</b>	<b>\$10,699,400</b>	<b>\$3,125,180</b>	<b>\$3,830,680</b>	<b>\$17,014,180</b>	
77	Fund Balance	3,498,843	1,197,100	(2,301,743)	(65.8%)	10,694,400	3,125,180	3,830,680	6,014,180	
78	Grant	0	0	0		5,000	0	0	0	
79	Borrowing	14,395,255	0	(14,395,255)	(100.0%)	0	0	0	11,000,000	
80	<b>ENTERPRISE</b>	<b>\$1,905,501</b>	<b>\$1,981,765</b>	<b>\$76,264</b>	<b>4.0%</b>	<b>\$1,981,765</b>	<b>\$1,981,765</b>	<b>\$1,986,265</b>	<b>\$1,981,765</b>	
81	Utility Fund	22,000	30,000	8,000	36.4%	30,000	30,000	30,000	30,000	
82	FUSD	351,002	354,719	3,717	1.1%	354,719	354,719	359,219	354,719	
83	School Cafeteria Fund	1,532,499	1,597,046	64,547	4.2%	1,597,046	1,597,046	1,597,046	1,597,046	
84										
85	<b>TOTAL REVENUES</b>	<b>\$88,182,462</b>	<b>\$75,624,915</b>	<b>(\$12,557,547)</b>	<b>-14.2%</b>	<b>\$86,115,957</b>	<b>\$80,485,154</b>	<b>\$82,244,970</b>	<b>\$97,636,129</b>	