

GENERAL FUND REVENUES

The fiscal health of Fluvanna County has an effect on the levels of service that will be provided to the residents of the County. Fluvanna revenues continue to indicate a good local economy reflecting the fact that Fluvanna is an attractive location for new residents. The County's growing community is evidenced by its increasing population, its commitment to maintaining a low tax base, and its cost-effective approach towards service delivery.

The Consumer Price Index in the United States for March 2007 was 2.8 percent. As of April 2008 it has increased to 2.9 percent. The decline in the housing market has been evidenced locally.

The local unemployment rate was 2.8 percent for April 2008. The area unemployment rate is lower than the State at 3.3 percent and United States at 4.8 percent.

General Fund

There are many factors used to assess and monitor financial condition. One of the primary factors influencing financial condition is revenue. Under ideal conditions revenues grow at a rate equal to or greater than the combined effects of inflation and expenditures, and should be flexible to allow for adjustments to changing conditions.

Locally, the fiscal year 2009 General Fund Budget reflects an increase in general property tax revenues of 13.4% or \$2,511,966, compared to the fiscal year 2007 Adopted Budget. This is indicative of the 5¢ increase the Real Estate Property Tax and 15¢ increase in the Personal Property Tax Rate. The Board of Supervisors has decided to retain 3¢ of the Real Estate Tax within an investment account, to establish a savings in preparation for the increase in debt service that will soon be incurred for the new high school. The tax rate will be increased gradually over the next few years until adequate levels of revenue funding to cover the new debt has been reached.

Locally generated revenues of \$26 million account for 41 percent of the total FY2009 Revenue; State and federal revenues are expected to provide 10.3 percent, or \$6.5 million of the total FY2009 Revenue. State revenues have decreased significantly from the \$7.2 million received in FY2008.

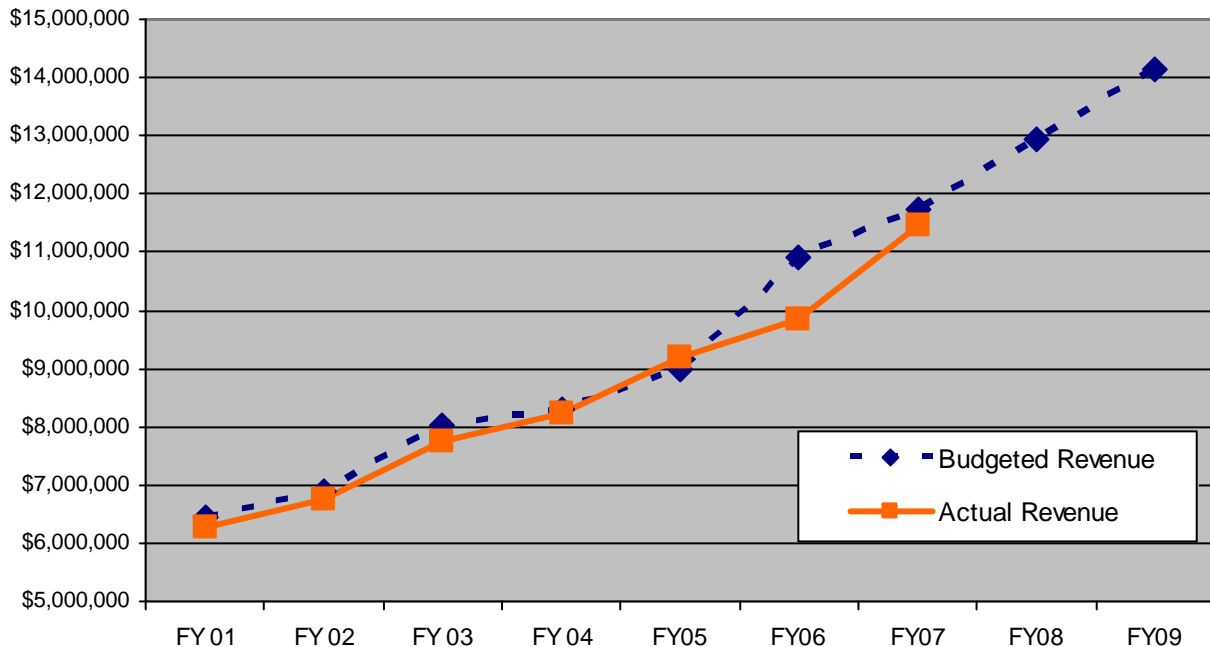
The FY2009 General Fund budget includes \$715,000 in investment interest income. One of the Treasurer's responsibilities is to manage the County's Investment program. Funds are invested in securities, as outlined in the Virginia Public Deposits Act and the Code of Virginia.

REAL PROPERTY TAXES

Real property tax revenues are projected to increase 12%, and will constitute 42.2 percent of the County's local General Fund revenues for fiscal year 2009. A tax rate increase was adopted by the Board of Supervisors at their April 19th, 2008 meeting. The rate will increase from \$0.43 to \$0.48 for the tax year 2008 and fiscal year 2009. Two cents of the tax revenue will be applied towards increasing operational expenditures; the remaining three cents will be placed in savings to prepare for the upcoming additional debt service for the New High School.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Real Property Taxes ***					
REAL ESTATE TAXES 1978-2005		141,636			
Real Estate Taxes – 2006 1 st Half	5,874,016	5,630,584			
Real Estate Taxes - 2006 2nd Half	5,874,017	5,696,218			
Real Estate Taxes - 2007 1st Half			6,315,337		
Real Estate Taxes - 2007 2nd Half			6,315,337		
Real Estate Taxes - 2008 1st Half				7,056,000	12%
Real Estate Taxes - 2008 2nd Half				7,056,000	12%
Overpayment of Taxes		21,967			
Rollback Taxes		23,023	30,000	35,000	17%
Service Charge-Tax Exempt Prop.					
TOTAL:	\$11,748,033	\$11,469,493	\$12,660,674	\$14,147,000	12%

Real Property Taxes

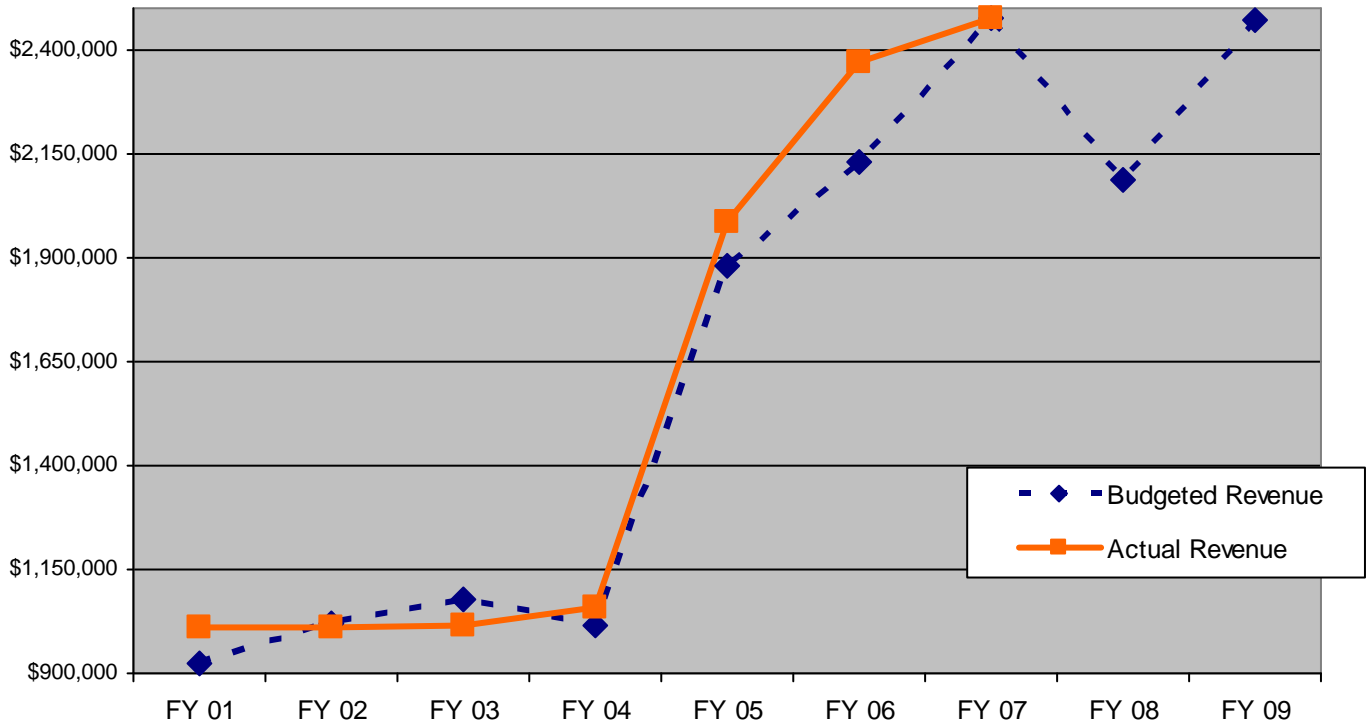


PS CORPORATION TAXES

Public service corporation taxes are the real estate and personal property taxes collected for companies that provide utilities to the public. The County receives annual assessments from the State Corporation Commission (SCC) and Department of Taxation. The County's real and personal property tax rates are applied to these assessments. The estimated PSC tax collections for FY2009 equate to 7.3 percent of the general fund revenues.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
<i>FY08 to FY09</i>					
*** PS Corporation Taxes ***					
PSC Taxes - 2006 1st Half	1,239,000	1,368,405			
PSC Taxes - 2006 2nd Half	1,239,000	1,109,314			
PSC Taxes - 2007 1st Half			1,042,750		
PSC Taxes - 2007 2nd Half			1,042,750		
PSC Taxes - 2008 1st Half				1,236,000	18.5%
PSC Taxes - 2008 2nd Half				1,236,000	18.5%
TOTAL:	\$2,478,000	\$2,477,718	\$2,085,500	\$2,472,000	18.5%

PS CORPORATION TAXES

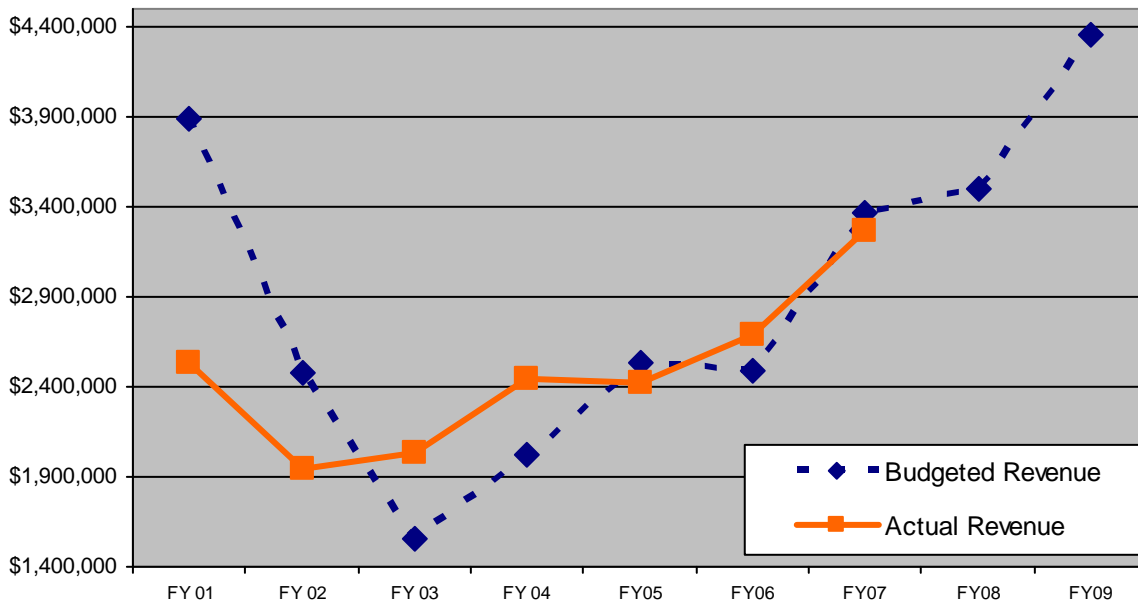


PERSONAL PROPERTY TAXES

Personal property tax is levied on the tangible property of individuals and businesses. This is primarily associated with automobiles. The personal property rate for FY2008 – 2009 is set at \$3.85 per \$100; a \$0.15 increase from the previous years rate. This marks the first rate increase in over thirty years. The significant downward slope in the Personal Property Tax chart below is reflective of the implementation of the Personal Property Tax Relief Act or PPTRA. The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax; and be used 50% or less for business purposes. Motor homes, trailers, boats, and farm use vehicles do not qualify for tax relief. The PPTRA revenues received from the Commonwealth of Virginia are not reflected below instead they are accounted for in the State Categorical Aid section of the budget.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
PP Taxes – 1999-2004		25,890			
PP Taxes - 2005 1st Half		15,348			
PP Taxes - 2005 2nd Half		31,279			
PP Taxes - 2006 1st Half	1,682,790	1,596,560			
PP Taxes - 2006 2nd Half	1,682,790	1,596,760			
PP Taxes - 2007 1st Half			1,839,485		
PP Taxes - 2007 2nd Half			1,839,485		
PP Taxes - 2008 1st Half				2,180,390	19%
PP Taxes - 2008 2nd Half				2,180,390	19%
TOTAL:	\$3,365,580	\$3,265,836	\$3,678,970	\$4,360,780	19%

Personal Property Taxes

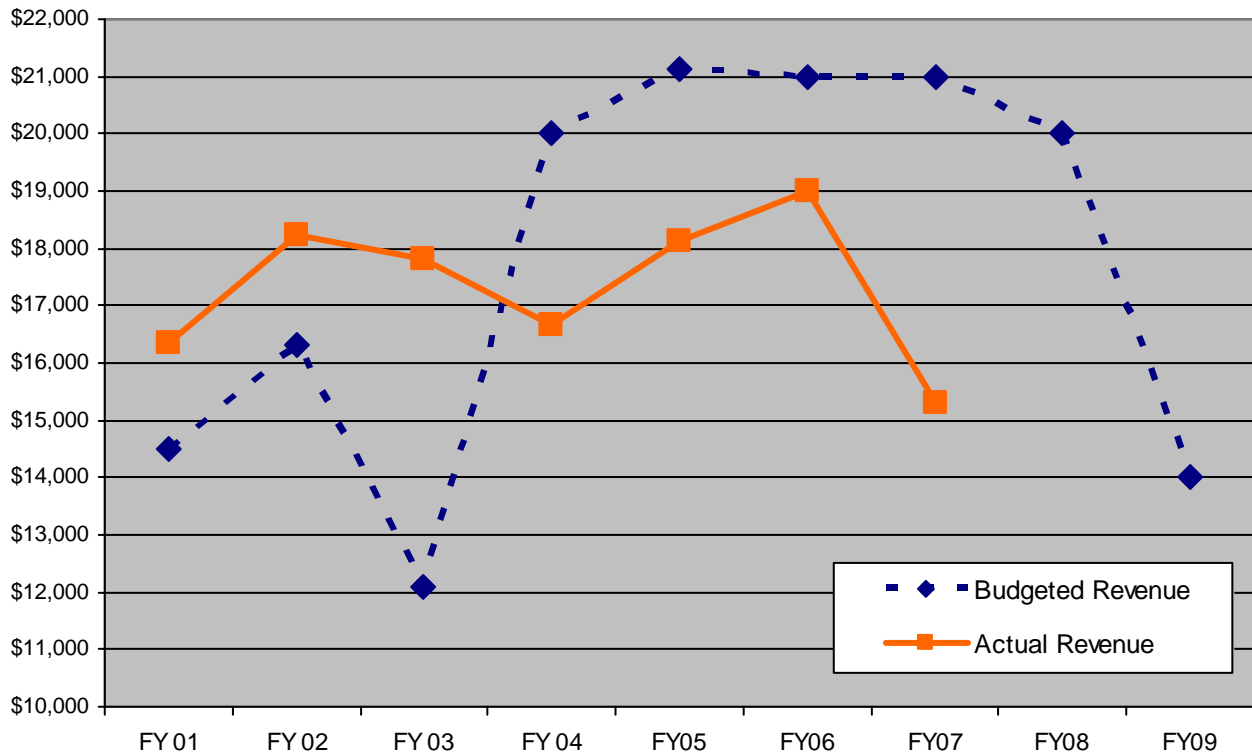


MOBILE HOME TAXES

The mobile home tax rate for FY2008 – 2009 has been set at \$0.48 per \$100; the same as the real property tax rate. Mobile home taxes were projected to decrease by 4.8% in FY 2008 and make up less than 1 percent of the total general fund revenues. In FY 2009 they are expected to continue to decrease.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
					<i>FY08 to FY09</i>
Mobile Home Taxes - 1999 -2005		1407			
Mobile Home Taxes -2006 1st Half	10,500	7,117			
Mobile Home Taxes - 2006 2nd Half	10,500	6,772			
Mobile Home Taxes - 2007 1st Half			10,000		
Mobile Home Taxes - 2007 2nd Half			10,000		
Mobile Home Taxes - 2008 1st Half				7,000	-30.0%
Mobile Home Taxes - 2008 2nd Half				7,000	-30.0%
TOTAL:	\$21,000	\$15,297	\$20,000	\$14,000	-30.0%

Mobile Home Taxes

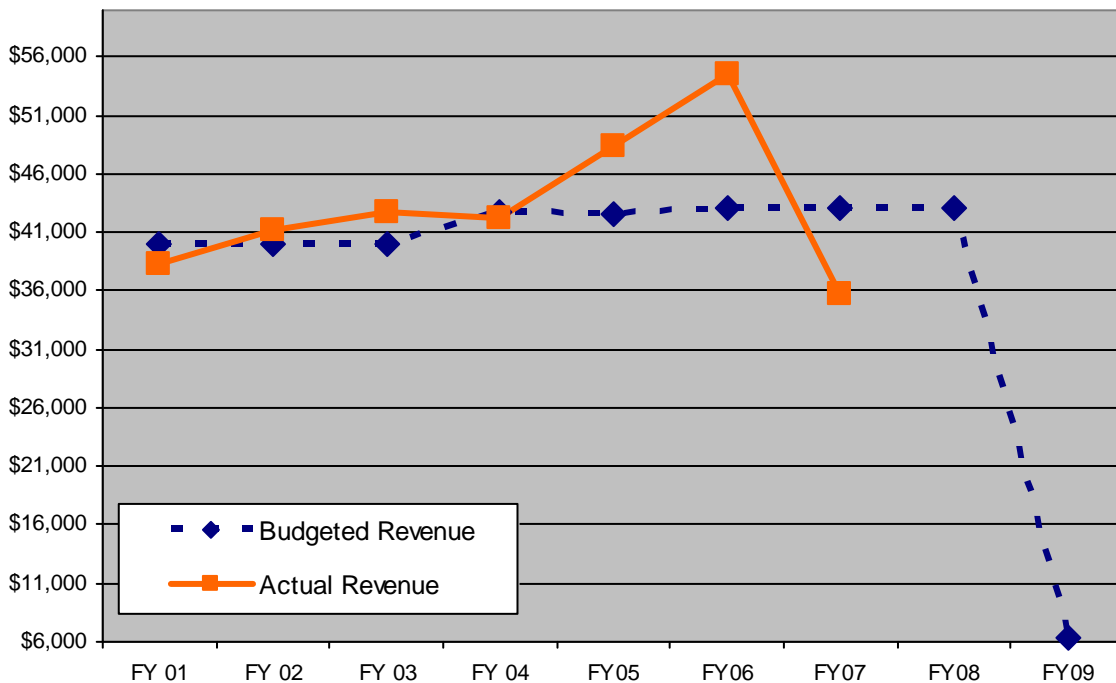


MACHINERY AND TOOL TAXES

The Machinery and Tools tax rate is set at \$2.00 per \$100 for FY 2008 – 2009. This rate has remained unchanged for the past 10 years. Revenues for this particular tax are anticipated to decrease significantly this fiscal year as a result of the closing of Thomasville Furniture. Machinery and Tool Taxes make up less than 1 percent of the total general fund revenue.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
					<i>FY08 to FY09</i>
M & T Taxes - 2004 1st Half		500			
M & T Taxes - 2004 2nd Half		500			
M & T Taxes - 2005 1st Half					
M & T Taxes - 2005 2nd Half					
M & T Taxes - 2006 1st Half	21,500	16,514			
M & T Taxes - 2006 2nd Half	21,500	18,227			
M & T Taxes - 2007 1st Half			21,500		
M & T Taxes - 2007 2nd Half			21,500		
M&T Taxes - 2008 1st Half				3,165	-85.3%
M&T Taxes - 2008 2nd Half				3,165	-85.3%
TOTAL:	\$43,000	\$ 35,741	\$43,000	\$6,330	-85.3%

Machinery and Tools Taxes

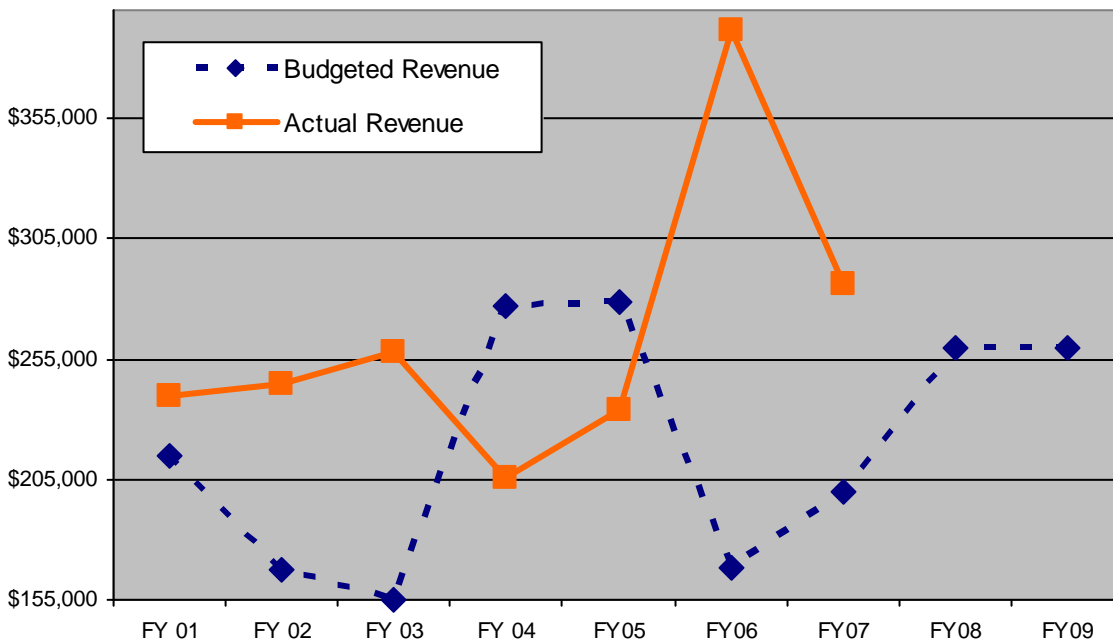


PENALTIES AND INTEREST

The Penalty and Interest revenue results from delayed tax bill payments. Tax bills that are paid after the published due date are subject to penalties and interest. Outstanding real estate tax bills are subject to a 10% penalty on the base amount and interest of 1/12 of 10% of the base tax bill starting 30 days after the tax bill due date. Outstanding personal property tax bills are initially subject to a 10% penalty on the total assessed tax value of the property and 1/12 of 10% of the base tax bill, after 30 days past due it is subject to 25% penalty of the total assessed value. In addition to the penalties and interest incurred for personal property taxes, the taxpayer is no longer eligible to receive the personal property tax relief originally reflected on the tax bill.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
<i>FY08 to FY09</i>					
*** Penalties & Interest ***					
Penalties-All Property Taxes	140,000	225,014	200,000	200,000	0.0%
Interest-All Property Taxes	60,000	61,560	60,000	60,000	0.0%
TOTAL:	\$200,000	\$286,575	\$260,000	\$260,000	0.0%

Penalties and Interest

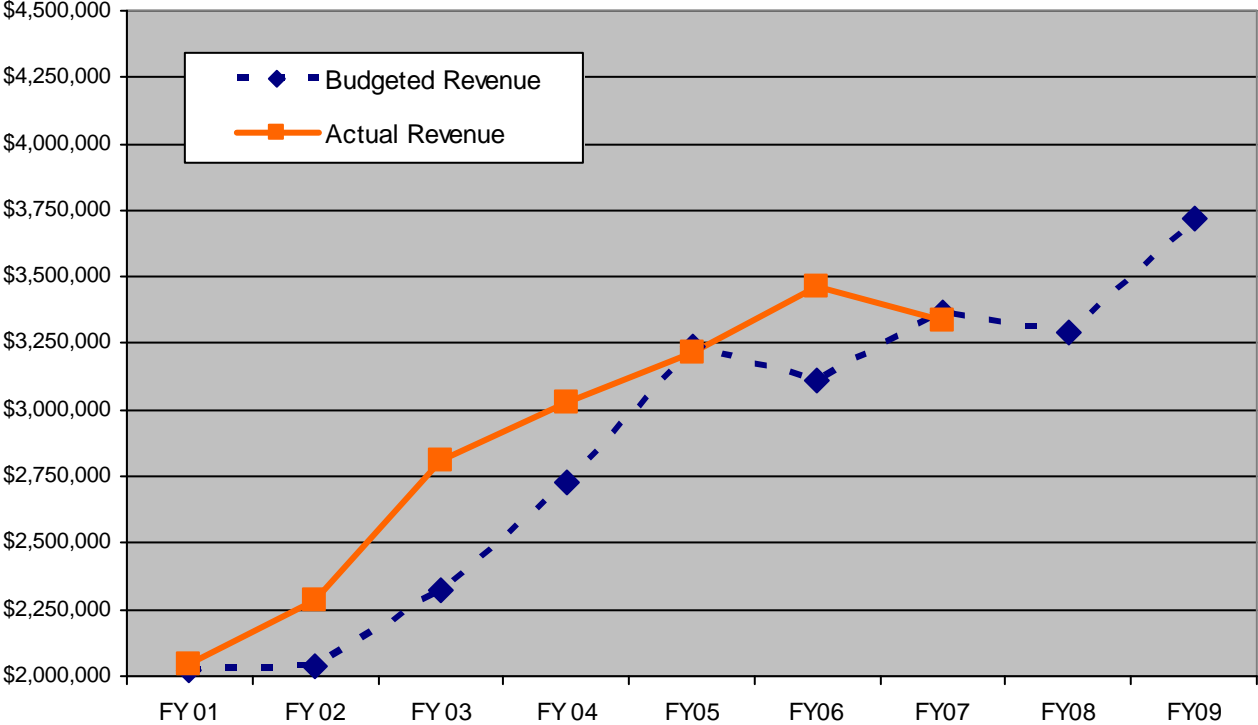


OTHER LOCAL TAXES

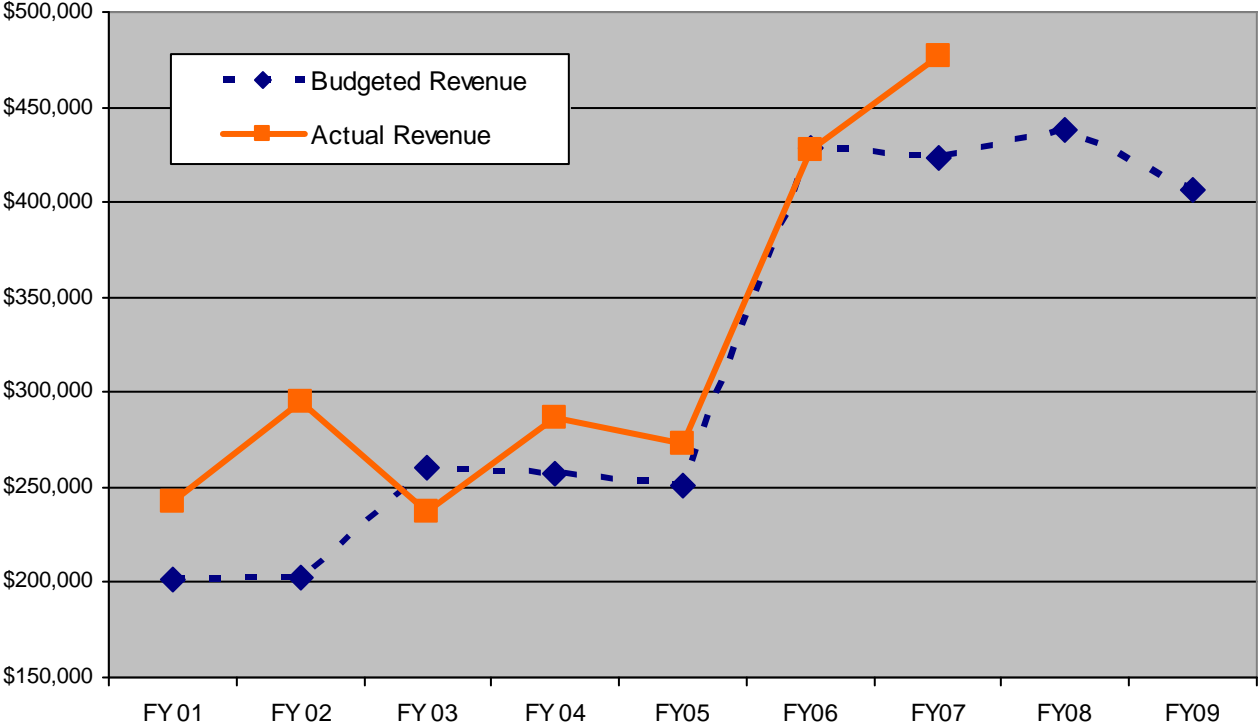
Other local taxes consist of sales and use taxes, communication taxes, gross receipts taxes, motor vehicle decal fees, bank stock taxes, recordation taxes for deeds and wills and E911 taxes. Overall the tax revenue for these items is anticipated to increase by 13.1%.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Local Sales and Use Taxes ***					
Local Sales and Use Taxes	875,000	946,526	900,000	1,200,000	33.3%
Sales Tax - Columbia & Scottsville		2,061		2,000	
SUBTOTAL:	875,000	944,465	900,000	1,202,000	33.6%
*** Communication Taxes ***					
Communication & Utility Taxes	900,000	1,129,163	1,000,000	1,400,000	40.0%
CUT - Cellular Phone	120,000	20,462			
Service Chg.- Tax Exempt Properties		36,518	50,000	36,500	-27.0%
E-911 Taxes					
SUBTOTAL:	1,020,000	1,186,144	1,050,000	1,436,500	36.8%
*** Gross Receipts Tax ***					
Gross Receipts Tax – Utility	75,000	83,846	100,000	85,000	-15.0%
SUBTOTAL:	75,000	83,846	100,000	85,000	-15.0%
*** Motor Vehicle Licenses ***					
Motor Vehicle Licenses					
Refund County Stickers		376			
Motor Vehicle Licenses-2004	450,000				
Overpayment of County Sticker		10			
Motor Vehicle Licenses - 2006		21,217			
Motor Vehicle Licenses - 2007		355,349	425,000		
Administrative Fee Vehicle License				400,000	
SUBTOTAL:	450,000	376,200	425,000	400,000	-5.9%
*** Bank Stock Taxes ***					
Bank Stock Taxes	45,000	42,122	50,000	50,000	0.0%
SUBTOTAL:	45,000	42,122	50,000	50,000	0.0%
*** Taxes on Recordation/Wills ***					
Recordation Taxes on Deeds	600,000	467,307	625,000	450,000	-28.0%
Tax on Wills		103,795	130,000	87,489	-32.7%
SUBTOTAL:	600,000	571,102	755,000	537,489	-28.8%
E911 Local Taxes					
Proceeds from Sale of E911 Maps			900	900	0.0%
Address Plate Fees (E911)			10,800	10,800	0.0%
SUBTOTAL:			11,700	11,700	0.0%
TOTAL OTHER LOCAL TAXES:	\$3,065,000	\$3,203,879	\$3,291,700	\$3,722,689	13.1%

Other Local Taxes



Permits, Fees and Licenses

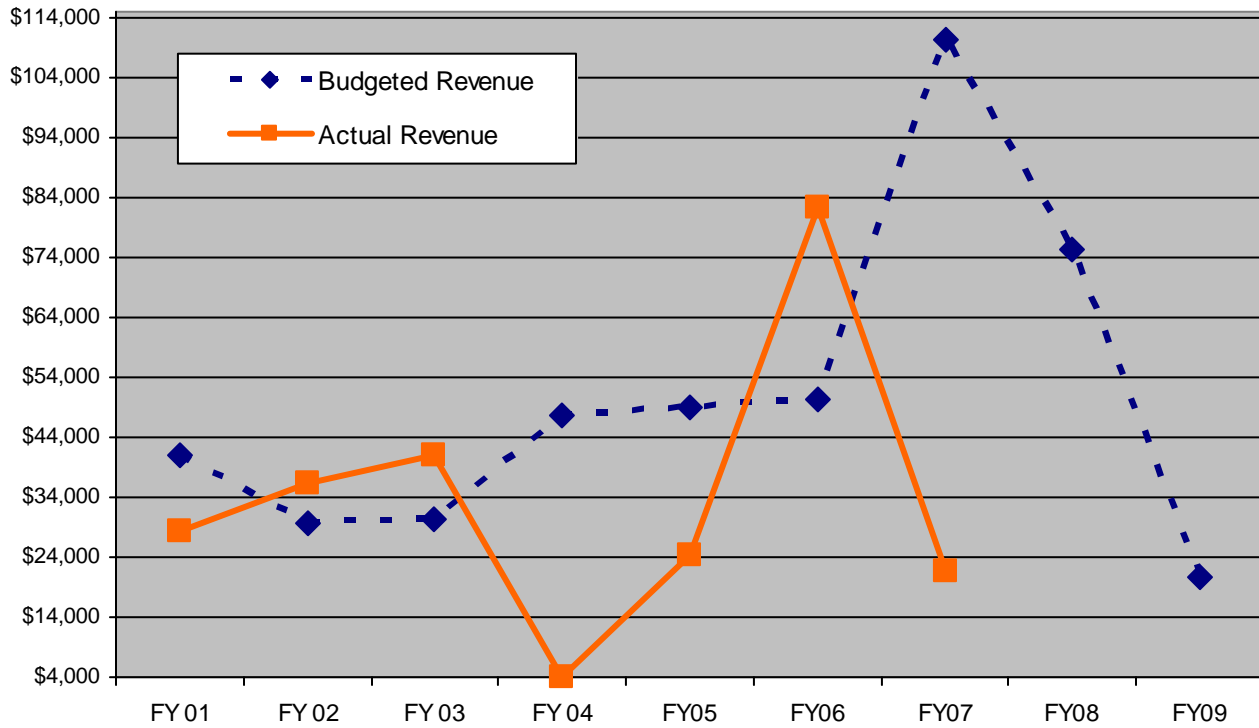


PERMITS, FEES & LICENSES

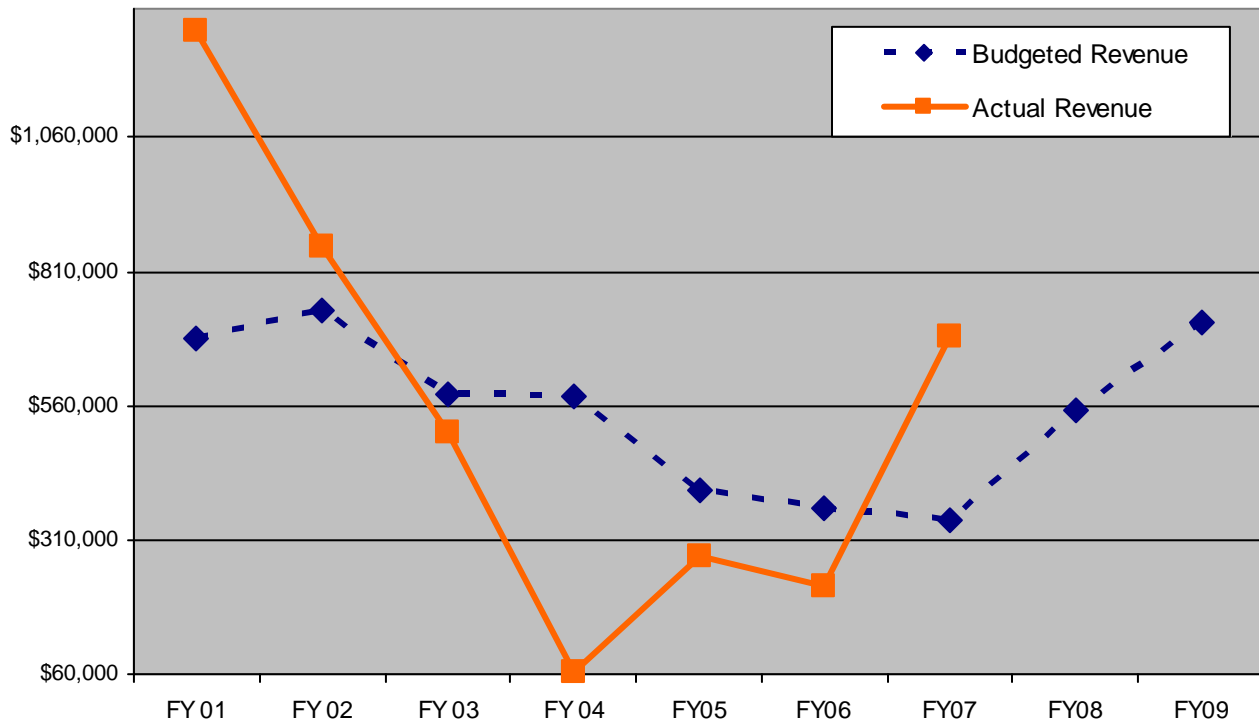
Permits, Fees and License revenue consists of collections from dog tags fees, land use application fees, sign permits, zoning and subdivision permits, building permits, well and septic permits, land disturbing permits, concealed weapon permits, soil reviews and recreation program fees. In the past two fiscal years we have seen a decline in the number of buildings permit requests as well as the subdivision and plat review requests. The decline in the housing market has had a tremendous impact on both of these revenue streams. Although we have noticed a rise in the number of land disturbing permits issued. Permits, Fees and License revenues make up 1.2 percent of the general fund revenues.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Animal Licenses ***					
Dog Tags - 2005	6,500				
Dog Tags - 2006		1,689			
Dog Tags - 2007		5,832	6,500		
Dog Tags - 2008				7,500	
SUBTOTAL:	6,500	7,521	6,500	7,500	15.4%
*** Permits and Other Licenses ***					
Land Use Application Fees	1,200	1,836	1,200	1,200	0.0%
Sign Permit (911A Surcharge)	1,600	1,210	1,600		
Sign Permits (Planning)		400		0	
Zoning and Subdivision Permits	25,000	22,500	22,500		
Building Permits	176,970	139,927	174,000	135,450	-22.2%
Site Plan Review	10,000	9,700	12,000	9,500	-20.8%
Rezoning	8,750	11,890	12,000	12,000	0.0%
Variances	3,000	3,600	3,000	3,000	0.0%
Miscellaneous Requests	250	74	0	0	
Subdivision & Plat Review	30,000	19,370	35,000	19,370	-44.7%
Special Use Permits	7,000	12,600	10,000	10,000	0.0%
Land Disturbing Permits	38,025	58,480	40,000	58,000	45.0%
Concealed Weapon Permit Fees	2,500	3,957			
GIS Parcel Fee		14,820	8,000	7,500	-6.3%
Road Maintenance Agreement Rev.		400	2,000	1,000	-50.0%
Homeowner's Association Review		1,200	1,600	1,000	-37.5%
Street Sign Installation		200	1,600	800	-50.0%
Soil Review - Well & Septic		1,550		5,000	
*** Fees ***					
Recreation Program Fees	100,000	156,894	107,000	135,102	26.3%
SUBTOTAL:	404,295	460,608	431,500	398,922	-7.5%
TOTAL:	\$410,795	\$468,129	\$438,000	\$406,422	-7.2%

Court Fines and Forfeitures



Revenue from Use of Money and Property



COURT FINES

Fines and forfeitures revenue is received as a result of violations of County criminal ordinances. The Clerk of the Circuit Court assesses fines and forfeitures for violations of County criminal ordinances. Both the Circuit Court and General District Court collect fines. Based on historical data, this revenue stream is projected to decrease over the next fiscal year.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Court Fines & Forfeitures					
Interest on Fines and Forfeitures	500	711	500	700	40.0%
Court Fines and Forfeitures	110,000	20,278	75,000	20,000	-73.3%
Court Appointed Atty Refunds		605			
TOTAL:	\$110,500	\$21,594	\$75,500	\$20,700	-72.6%

USE OF MONEY AND PROPERTY

Use of Money and Property revenue is the return on investments. The amount of cash available for investing (cash flow) and the interest rate at the time of investment determine the revenue stream. An accounting change was adopted by the BOS to record the first half of the 2008 taxes in June of FY2008. In the past, the first half taxes were recorded as deferred revenues for the following fiscal year. This change will result in a one time influx of cash into the general fund, enabling a substantially higher sum of funds to be invested.

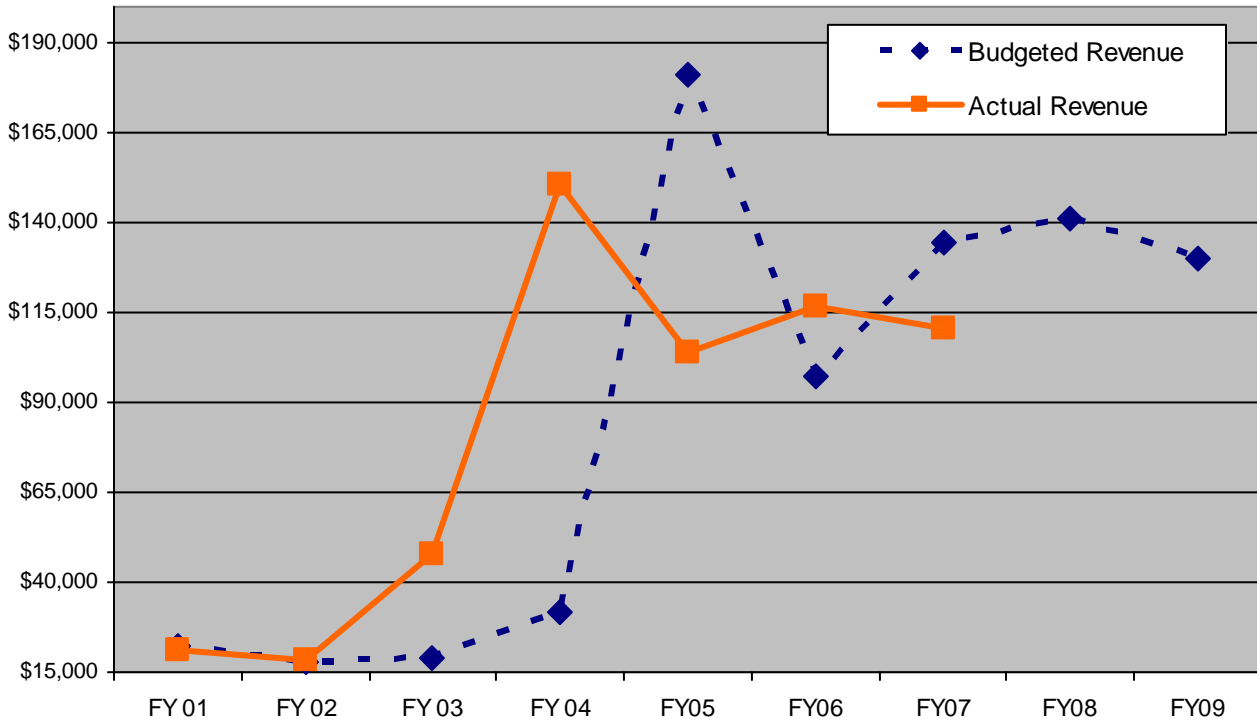
	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Revenue From Use of Money ***					
Interest on Money Market Account	30,000	81,495	0	90,000	100.0%
Interest on Custody Account	300,000	583,027	535,067	600,000	12.1%
SUBTOTAL:	330,000	664,522	535,067	690,000	29.0%
*** Revenue Use of Property ***					
Rental of General Property	18,000	24,444	18,000	25,000	38.9%
TOTAL:	\$348,000	\$688,966	\$553,067	\$715,000	29.3%

CHARGES FOR SERVICES

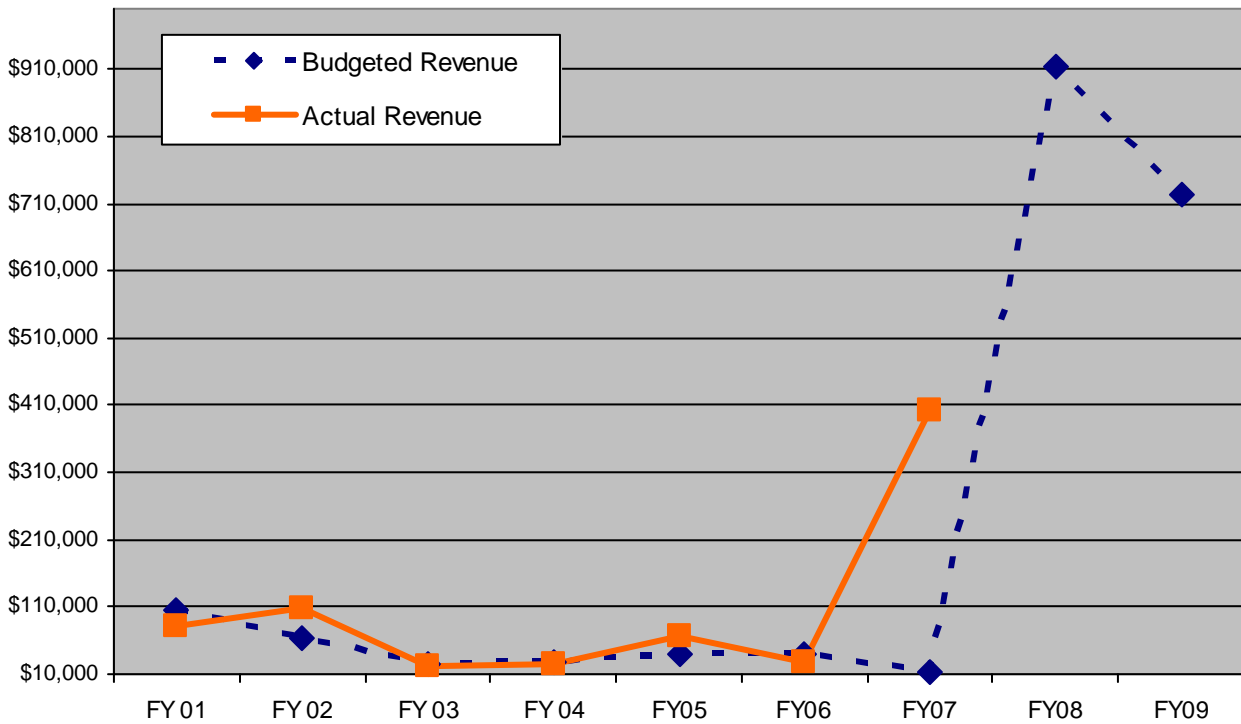
Localities are authorized by the Virginia Code to assess a fee for the maintenance, renovation and construction of the courthouse. A set amount is assessed on every civil filing. In 2007 the General Assembly amended Virginia Code § 53.1-120 to authorize localities to increase to ten dollars the maximum courthouse security fee. The FY09 budget increases this fee from \$5 to \$10.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
CHARGES FOR SERVICES					
*** Court Costs ***					
Fees of Clerk of Circuit Court		17,164	15,000	16,784	11.9%
Excess Fees of Clerks	84,000	57,101	84,000	58,000	-31.0%
Sheriff's Fees	457		1,000	0	
Courthouse Security Fees	25,000	16,909	20,000	35,000	75.0%
Courthouse Maintenance Fees	10,000	7,536	9,000	7,500	-16.7%
Law Library Fees	1,600	1,315	1,500	1,300	-13.3%
DNA Testing	75	206	100	100	0.0%
Local Jury Fees - Clerk's Office		513		500	
Clerk Local Copy Fees	5,200	2,447	3,500	2,400	-31.4%
SUBTOTAL:	126,332	103,191	134,100	121,584	-9.3%
Commonwealth Attorney					
Commonwealth's Attorney Fees	600	612	500	600	20.0%
SUBTOTAL:	600	612	500	600	20.0%
Miscellaneous					
Animal Friendly Fees-DMV	500	733	500	725	45.0%
SUBTOTAL:	500	733	500	725	45.0%
Library					
Library Fines	5,400	4,671	5,000	5,600	12.0%
Library Copy Fees					
SUBTOTAL:	5,400	4,671	5,000	5,600	12.0%
Community Development					
Sale of Maps, Plats, Surveys				800	
Sale of Publications		300			
Sale of Ordinances and Plans	1,000	375	750	500	-33.3%
SUBTOTAL:	1,000	675	750	1,300	73.3%
TOTAL:	\$133,832	\$109,882	\$140,850	\$129,809	-7.8%

Charges for Services



Miscellaneous Revenue



MISCELLANEOUS REVENUE

Miscellaneous revenue consists of collections from parenting classes given by our Comprehensive Service department, various expenditure refunds and fund balance appropriation. In FY2008 the BOS decided to pay for capital projects with fund balance cash. This decision was repeated for FY2009. This is the only instance where use of fund balance was adopted in the FY2009 budget to cover planned expenditures.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Miscellaneous Revenue ***					
Expenditure Refunds		8,687			
Misc. Local Revenue					
Comprehensive Services Local			11,081	2,500	-77.4%
Sale of Supplies	125				
Sale of Salvage and Surplus	1,000		1,000		
Bankruptcy Recovery	1,000	3,900	1,000		
Fund Balance Appropriation			891,750	637,909	-28.5%
Bad Checks Made Good	2,000				
Other	1,000	3,572	1,000	1,000	0.0%
TOTAL:	\$5,125	\$16,159	\$905,831	\$641,409	-29.2%

RECOVERED COSTS

Recovered Cost revenue consists of administrative and contractual fees collected by the Sheriff's department. Contractual fees are received from the school and other private sources for providing security at specific locations or events within county limits.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
***Recovered Costs ***					
Administrative Fees	110	194		2,400	
Bad Check Fees	2,000	3,215	2,000		
Juror Reimbursement	5,000	7,228	5,000		
Sheriffs Contractual Serv. Fee	0	54,108		60,117	
TOTAL:	\$7,110	\$64,745	\$7,000	\$62,517	793.1%

NON-CATEGORICAL AID – STATE

Non-categorical state aid is shared revenue that has remained level over the past several years.

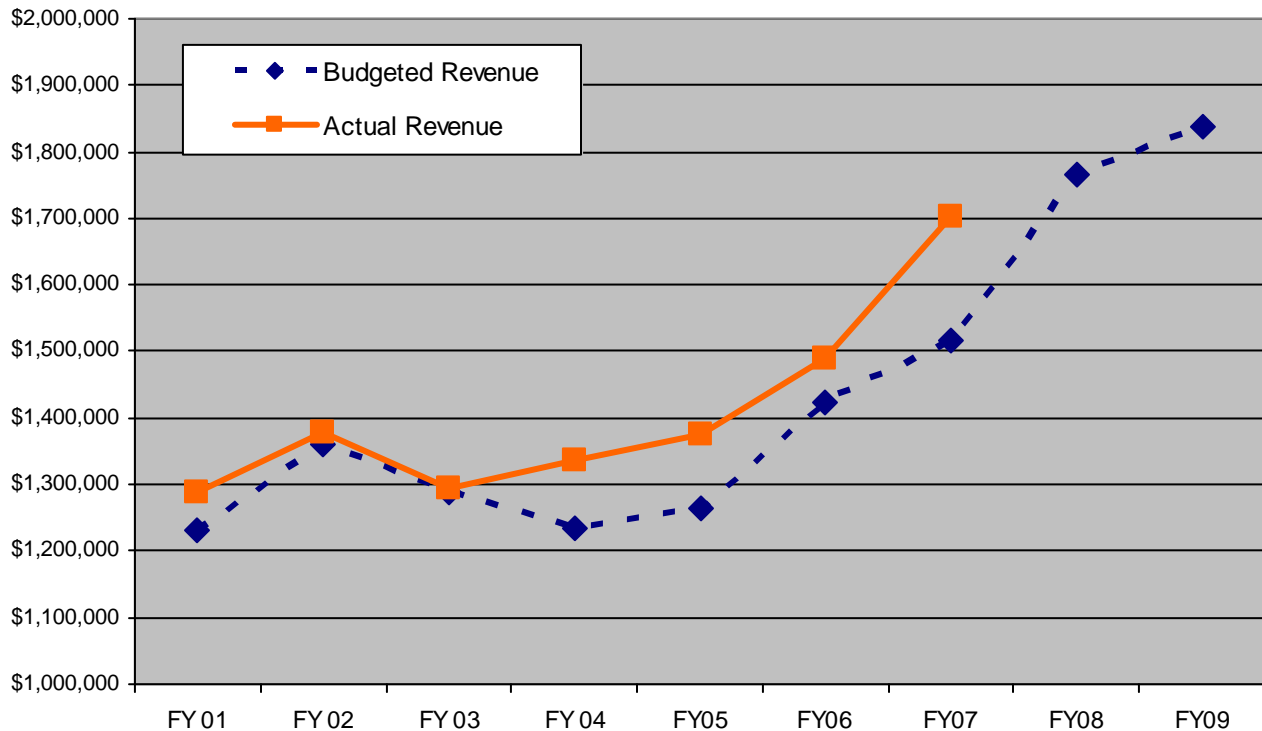
	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Revenue from Commonwealth					
*** Non-Categorical Aid - State ***					
ABC Profits	11,709	11,709	11,709	11,709	0.0%
Wine Taxes	12,273	12,273	12,273	12,273	0.0%
Motor Vehicle Carrier's Taxes	28,996	28,412	29,000	29,000	0.0%
Mobile Home Titling Taxes	9,000	16,343	9,000	15,000	66.7%
Recordation Taxes		110,225			
TOTAL:	\$61,978	\$178,962	\$61,982	\$67,982	9.7%

SHARED EXPENSES CONSTITUTIONAL OFFICERS

Shared Expenses revenue consists of funding received from the State Compensation Board subsidizing salaries, benefits and certain office expenses for constitutional officers and their respective departments. The County supplements these budgets significantly. The departments include Commissioner of the Revenue, Treasurer, Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff. The State Board of Elections provides funding for the Registrar. Shared Expense revenue constitutes 18.2 percent of the general fund revenues and 15.9 percent of total state revenues.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Shared Expenses-Const. Off.					
Commonwealth's Attorney	170,000	231,756	232,910	237,451	1.9%
Special Prosecutor					
Sheriff	880,620	947,664	995,897	1,025,774	3.0%
Commissioner of the Revenue	93,960	117,592	119,822	125,291	4.6%
Treasurer	106,488	130,217	135,950	135,000	-0.7%
Medical Examiner	360	120	360		
Registrar/Electoral Boards	50,000	46,066	50,000	50,000	0.0%
Clerk of the Circuit Court	215,064	228,769	230,000	263,518	14.6%
TOTAL:	\$1,516,492	\$1,702,183	\$1,764,939	\$1,837,034	4.1%

Shared Expenses



STATE CATEGORICAL AID

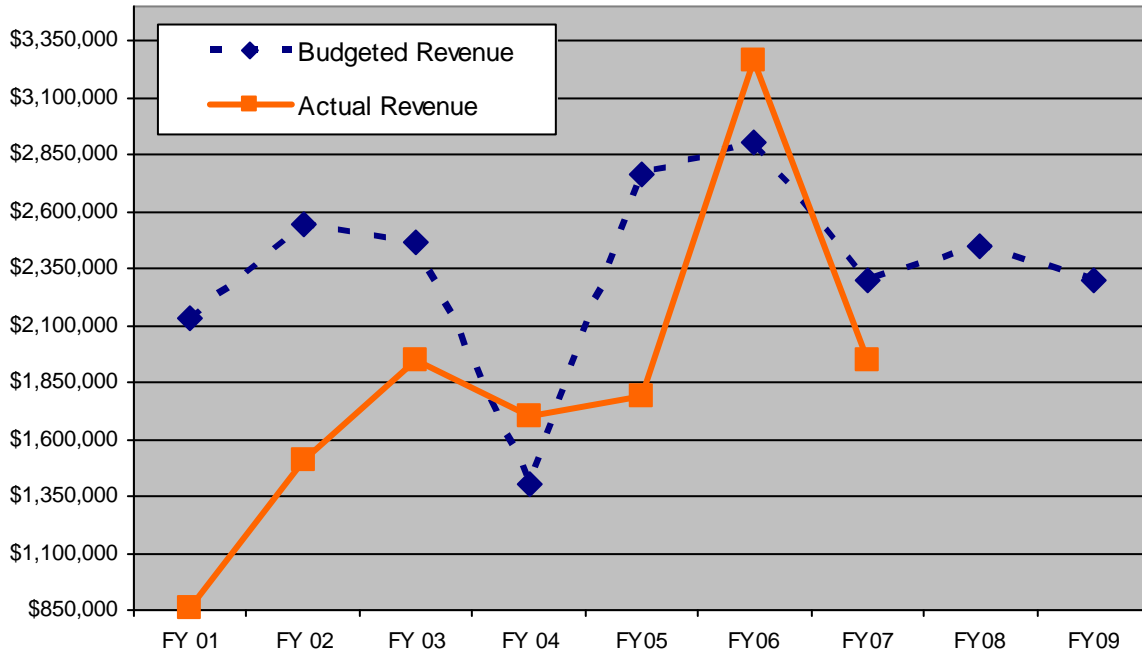
State Categorical Aid consists of numerous grants received funding specific programs within specific departments. An example is the Victim/Witness grant provided to the Commonwealth's Attorney for effort to provide services to victims and witness with the County. This particular grant is matched with federal funding and provides salary support for a coordinator within the Commonwealth Attorney's office. State Categorical Aid makes up 13.6 percent of the general fund revenues.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
Categorical Aid - State					<i>FY08 to FY09</i>
Victim/Witness Grant		5,820	29,188	5,820	-80.1%
*** Other Categorical Aid - State***					
Emergency Services Grant (E911)			75,000	75,000	0.0%
Litter Control	8,468	7,056	8,000	8,000	0.0%
Health Dept.(Septic & Well Fees)	15,000	24,853	26,025	24,475	-6.0%
Library Aid	63,000	60,036	59,560	55,000	-7.7%
State Fire Program	46,000	48,445	46,000	52,000	13.0%
Four for Life	18,847	20,017	20,017	22,000	9.9%
Drug Forfeiture Funds*		21,184			
Grant for Art Council	5,000	5,000	5,000	5,000	0.0%
VJCCA Grant for Office on Youth**				9,204	
Comprehensive Services State Funding			1,183,646	1,245,536	5.2%
Technology Trust Funds		53,645		50,000	
Conservation grant (Clerk's Office)		10,000		10,000	
SUBTOTAL:	156,315	186,591	1,423,248	1,562,035	9.8%
PPTRA					
PPTRA Reimbursement from State	2,996,570	3,238,018	2,996,570	2,996,570	0.0%
SUBTOTAL:	2,996,570	3,238,018	2,996,570	2,996,570	0.0%
TOTAL:	\$3,152,885	\$3,424,609	\$4,449,006	\$4,558,605	2.5%

*Drug forfeiture funds are now accounted for in a separate special fund.

**VJCCCA grant was recorded in the CSA fund in past years, when CSA was incorporated into the general fund the grant followed suit.

State Categorical Aid



FEDERAL AID

Federal aid is received in the form of a grant matched by the state for the Victim/Witness coordinator in the Commonwealth's Attorneys office. In addition funding is received as part of a cost allocation plan for Social Services as reimbursement to the County for providing administrative services. A portion of this funding is returned directly to Social Services as part of their annual funding. The USDOJ Bullet Proof Vest Grant is now accounted for in the grant fund.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
FEDERAL AID					
USDOJ Bullet Proof Vest Grant		2,541			
Victim/Witness Coord. Grant Fed. Rev		23,277		23,277	
Cost Allocation - Social Services				45,000	
TOTAL:	\$0	\$27,453	\$0	\$68,277	0.0%