

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 recent economic downturn has impacted Fluvanna County significantly. Declining state, federal and local revenues have made it very difficult to estimate the FY10 revenue projections. The decline in the housing market has been evidenced locally in the declining real property tax collections.

Within the past year the local unemployment rate rose from 2.8 in April 2008 to 5.7 percent in March 2009. However, the area unemployment rate is lower than the State at 7 percent and United States at 9 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. Unfortunately, FY 2010 has been less than ideal with inflation and expenditures exceeding revenue growth.

Locally, the fiscal year 2010 General Fund Budget reflects an increase in general property tax revenues of 0.8% or \$167,559, compared to the fiscal year 2009 Adopted Budget. This is indicative of the 2¢ increase the Real Estate Property Tax and zero increase in the Personal Property Tax Rate. The Board of Supervisors decided to retain 5¢ 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 42 percent of the total FY2010 Revenue; State and federal revenues are expected to provide 11 percent, or \$6.6 million of the total FY2010 Revenue.

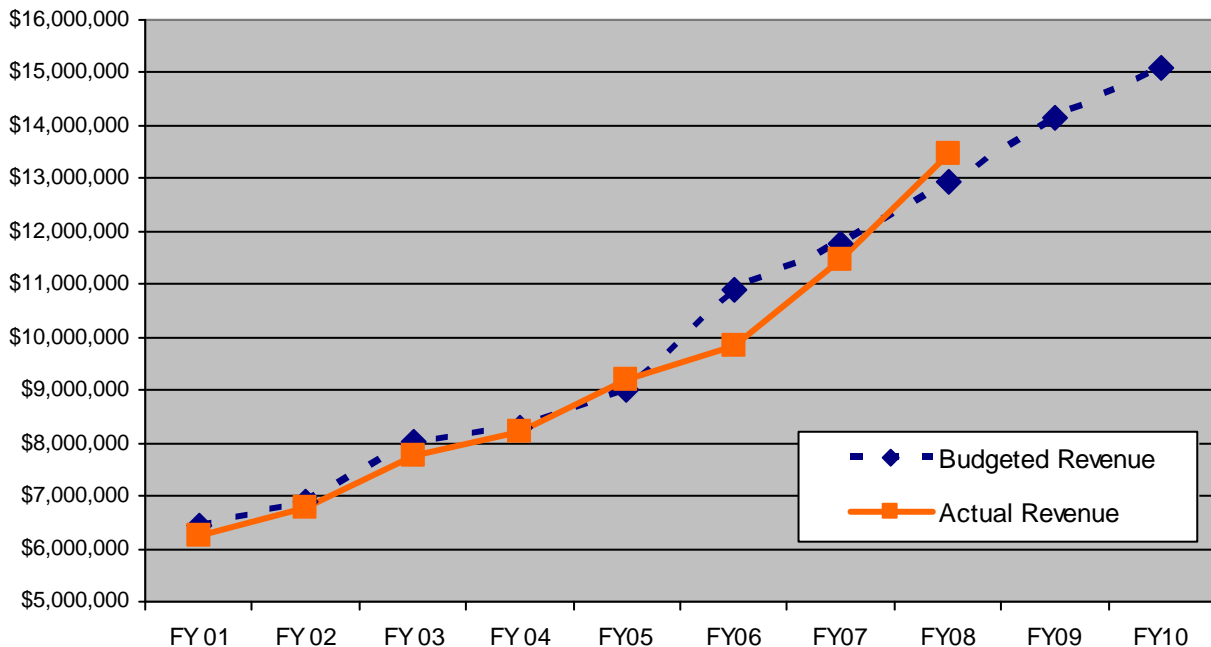
One of the Treasurer's responsibilities is to manage the County's Investment program. Funds are invested in securities, as outlined in the Virginia Public Deposits Act and the Code of Virginia. The investment interest income for FY2010 is stated at \$345,000, a sharp decline from \$715,000 in FY2009. Another example of the negative impact the ripple effect the economic downturn has had on localities.

REAL PROPERTY TAXES

Real property tax revenues are projected to increase 6.7%, and will constitute 35 percent of the County's local General Fund revenues for fiscal year 2010. A tax rate increase was adopted by the Board of Supervisors at their April 15th, 2009 meeting. The rate will increase from \$0.48 to \$0.50 for the tax year 2009 and fiscal year 2010. Five 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 | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR <i>FY09 to FY10</i> | % INCR/ DECR <i>FY09 to FY10</i> |
|------------------------------------|---------------------------|-------------------|---------------------------|---------------------------|---|---|
| *** Real Property Taxes *** | | | | | | |
| REAL ESTATE TAXES 1978-2000 | | 135,235 | | | | |
| Real Estate Taxes - 2007 1st Half | 6,315,337 | 7,155,502 | | | | |
| Real Estate Taxes - 2007 2nd Half | 6,315,337 | 6,142,762 | | | | |
| Real Estate Taxes - 2008 1st Half | | | 7,056,000 | | | |
| Real Estate Taxes - 2008 2nd Half | | | 7,056,000 | | | |
| Real Estate Taxes - 2009 1st Half | | | | 7,533,750 | 477,750 | 6.77% |
| Real Estate Taxes - 2009 2nd Half | | | | 7,533,750 | 0 | 0.00% |
| Overpayment of Taxes | | 17,192 | | | | |
| Rollback Taxes | 30,000 | 35,576 | 35,000 | 25,000 | 10,000 | -29.0% |
| Service Charge-Tax Exempt Prop. | | | | | | |
| TOTAL: | 12,660,674 | 13,451,883 | 14,147,000 | 15,092,500 | 945,500 | -22.23% |

Real Property Taxes

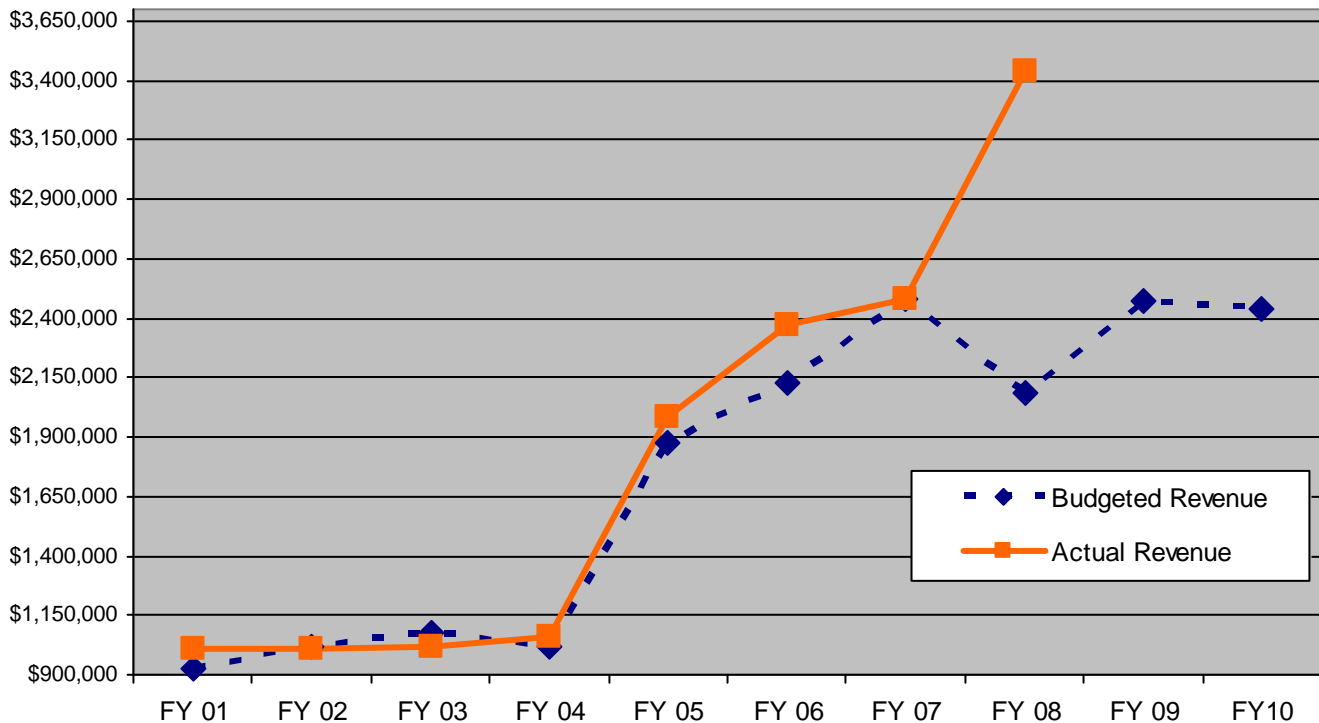


PS CORPORATION TAXES

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 FY2010 equate to 4 percent of the general fund revenues.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR FY09 to FY10 | % INCR/ DECR FY09 to FY10 |
|-------------------------------------|---------------------------|------------------|---------------------------|---------------------------|---|--|
| *** PS Corporation Taxes *** | | | | | | |
| PSC Collections 2000-2006 | | | | | | |
| PSC Taxes - 2007 1st Half | 1,042,750 | 1,248,472 | | | | |
| PSC Taxes - 2007 2nd Half | 1,042,750 | 2,193,224 | | | | |
| PSC Taxes - 2008 1st Half | | | 1,236,000 | | | |
| PSC Taxes - 2008 2nd Half | | | 1,236,000 | | | |
| PSC Taxes - 2009 1st Half | | | | 1,218,510 | -17,491 | -1.4% |
| PSC Taxes - 2009 2nd Half | | | | 1,218,510 | -17,491 | -1.4% |
| TOTAL: | 2,085,500 | 3,441,696 | 2,472,000 | 2,437,019 | -34,982 | -2.8% |

PS CORPORATION TAXES

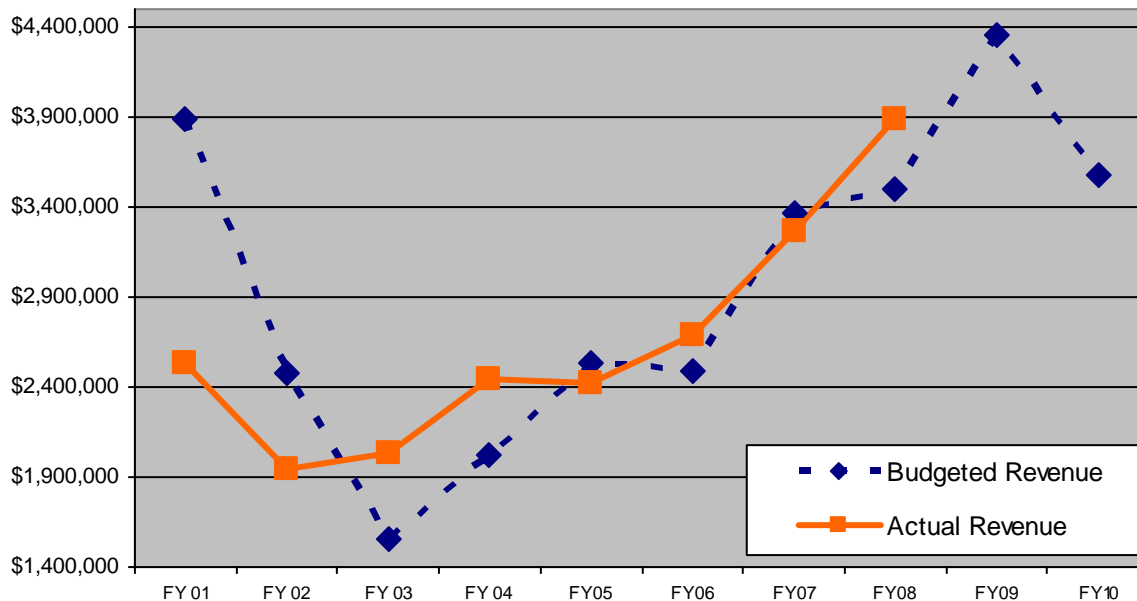


PERSONAL PROPERTY TAXES

Personal property tax is levied on the tangible property of individuals and businesses. This is primarily associated with automobiles. The personal property rate for FY2009 – 2010 is set at \$3.85 per \$100. The significant downward slope in FY03 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. The significant decline in FY10 is the result of declining tax collections caused by the difficult economic times.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|---------------------------|---------------------------|------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| PP TAXES 1978-2006 | | 68,253 | | | | |
| PP Taxes - 2007 1st Half | 1,839,485 | 2,089,661 | | | | |
| PP Taxes - 2007 2nd Half | 1,839,485 | 1,728,584 | | | | |
| PP Taxes - 2008 1st Half | | | 2,180,390 | | | |
| PP Taxes - 2008 2nd Half | | | 2,180,390 | | | |
| PP Taxes - 2009 1st Half | | | | 1,788,075 | -392,315 | -21.9% |
| PP Taxes - 2009 2nd Half | | | | 1,788,075 | -392,315 | -21.9% |
| TOTAL: | 3,678,970 | 3,886,498 | 4,360,780 | 3,576,150 | -784,630 | -21.9% |

Personal Property Taxes

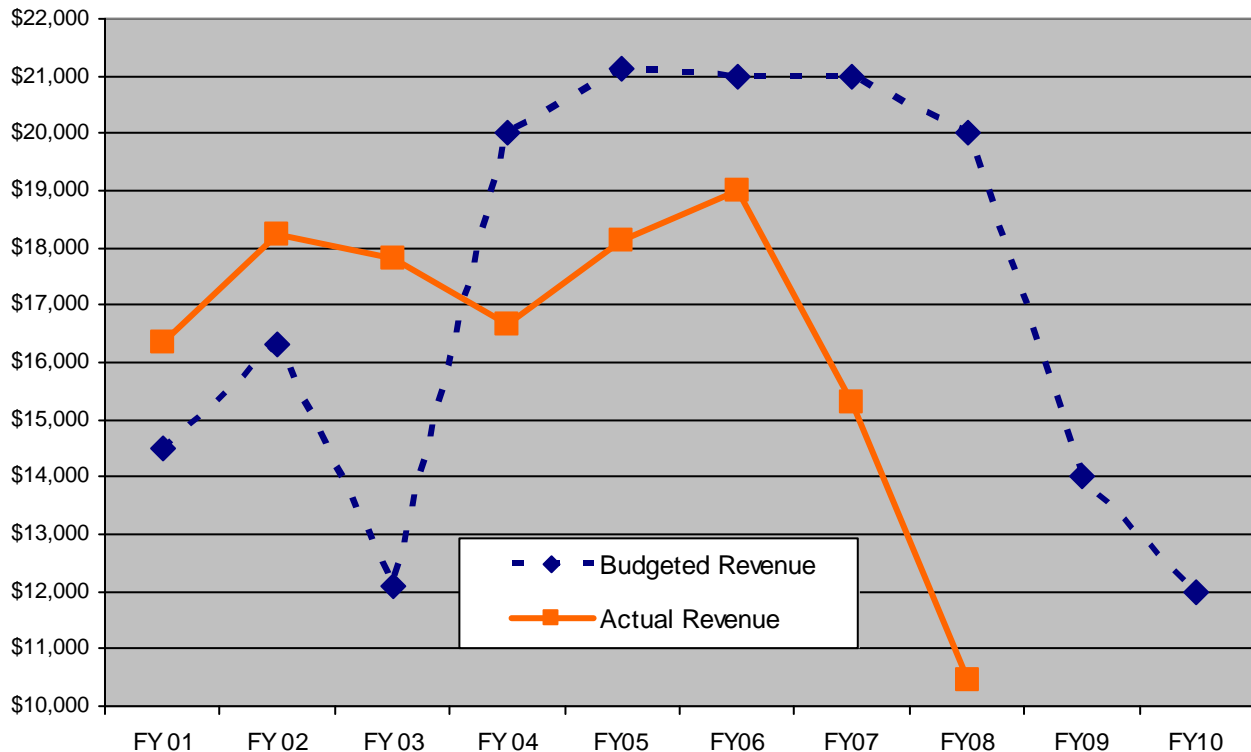


MOBILE HOME TAXES

The mobile home tax rate for FY2009 – 2010 has been set at \$0.52 per \$100; the same as the real property tax rate. Mobile home taxes are projected to decrease by 14.3% in FY2010 and make up less than 1 percent of the total general fund revenues.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|-----------------------------------|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| *** Mobile Home Taxes *** | | | | | | |
| MH Collections 1999-2006 | | 867 | | | | |
| Mobile Home Taxes - 2007 1st Half | 10,000 | 4,951 | | | | |
| Mobile Home Taxes - 2007 2nd Half | 10,000 | 4,641 | | | | |
| Mobile Home Taxes - 2008 1st Half | | | 7,000 | | | |
| Mobile Home Taxes - 2008 2nd Half | | | 7,000 | | | |
| Mobile Home Taxes - 2009 1st Half | | | | 6,000 | -1,000 | -14.3% |
| Mobile Home Taxes - 2009 2nd Half | | | | 6,000 | -1,000 | -14.3% |
| TOTAL: | 20,000 | 10,459 | 14,000 | 12,000 | -2,000 | 14.3% |

Mobile Home Taxes

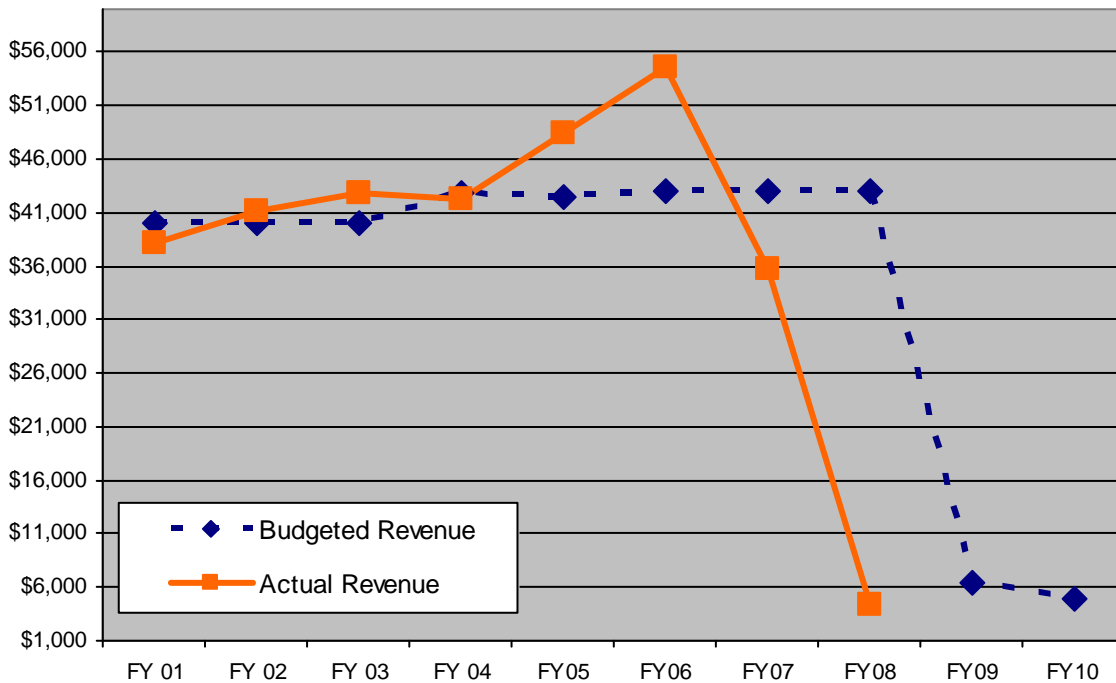


MACHINERY AND TOOL TAXES

The Machinery and Tools tax rate is set at \$2.00 per \$100 for FY 2009 – 2010. This rate has remained unchanged for the past 11 years. Revenues for this particular tax decreased significantly in FY2009 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 | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|--|---------------------------|----------------|---------------------------|---------------------------|---------------------|--------------------|
| <i>FY09 to FY10</i> <i>FY09 to FY10</i> | | | | | | |
| *** Machinery & Tools Taxes *** | | | | | | |
| M & T Taxes - 2007 1st Half | 21,500 | 0 | | | | |
| M & T Taxes - 2007 2nd Half | 21,500 | 4,443 | | | | |
| M&T Taxes - 2008 1st Half | | | 3,165 | | | |
| M&T Taxes - 2008 2nd Half | | | 3,165 | | | |
| M&T Taxes - 2009 1st Half | | | | 2,500 | -665 | -21.0% |
| M&T Taxes - 2009 2nd Half | | | | 2,500 | -665 | -21.0% |
| TOTAL: | 43,000 | 4,443 | 6,330 | 5,000 | -1,330 | 21.0% |

Machinery and Tools Taxes

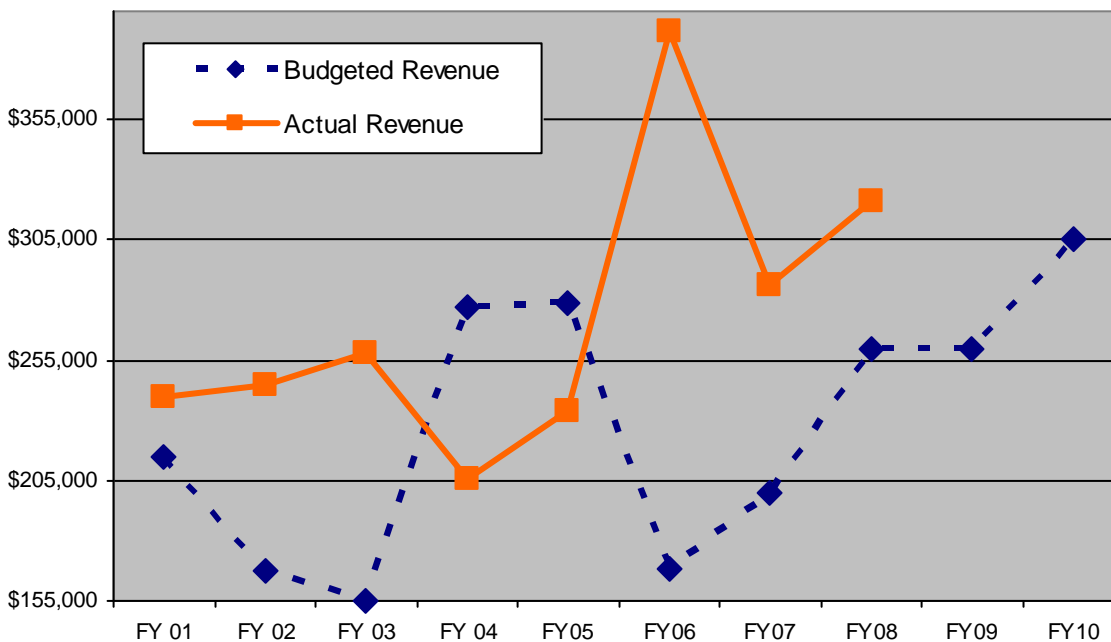


PENALTIES AND INTEREST

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 | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|---|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| *** Penalties & Interest *** | | | | | | |
| Penalties-All Property Taxes | 200,000 | 247,151 | 200,000 | 225,000 | 25,000 | -12.5% |
| Interest-All Property Taxes | 60,000 | 74,354 | 60,000 | 80,000 | 20,000 | -33.3% |
| | | | | | 0 | |
| TOTAL: | 260,000 | 321,505 | 260,000 | 305,000 | 45,000 | -17.3% |

Penalties and Interest

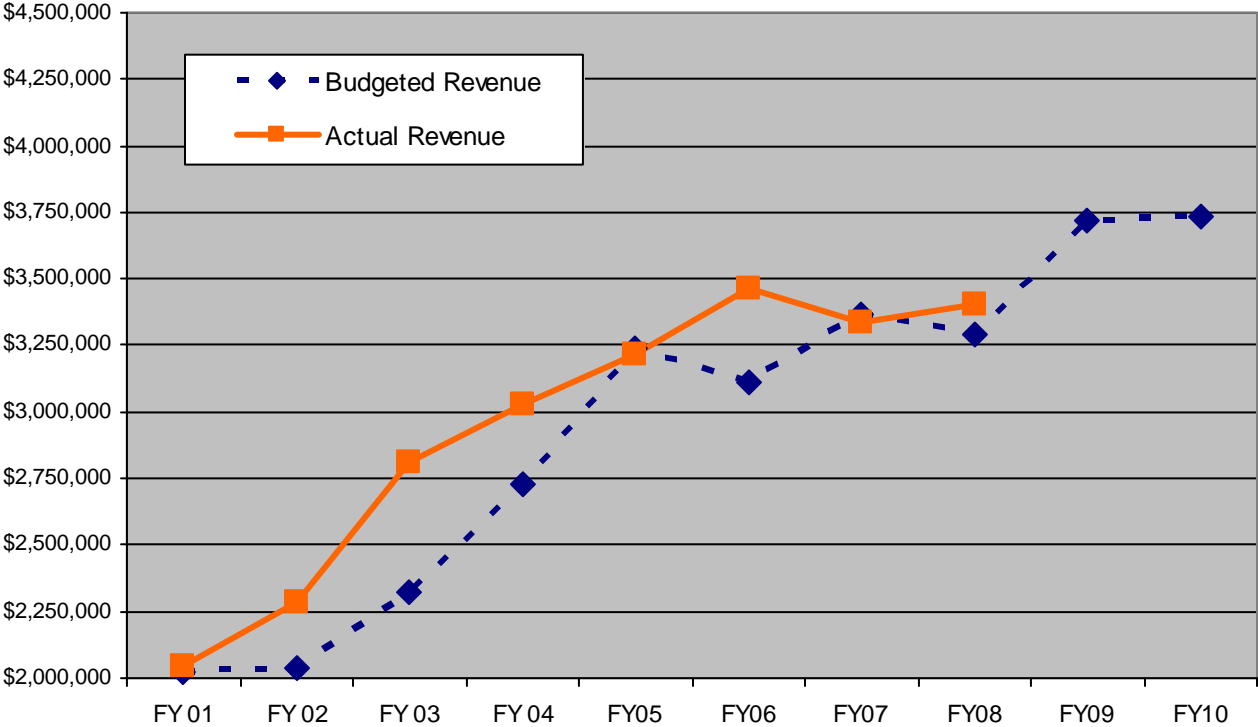


OTHER LOCAL TAXES

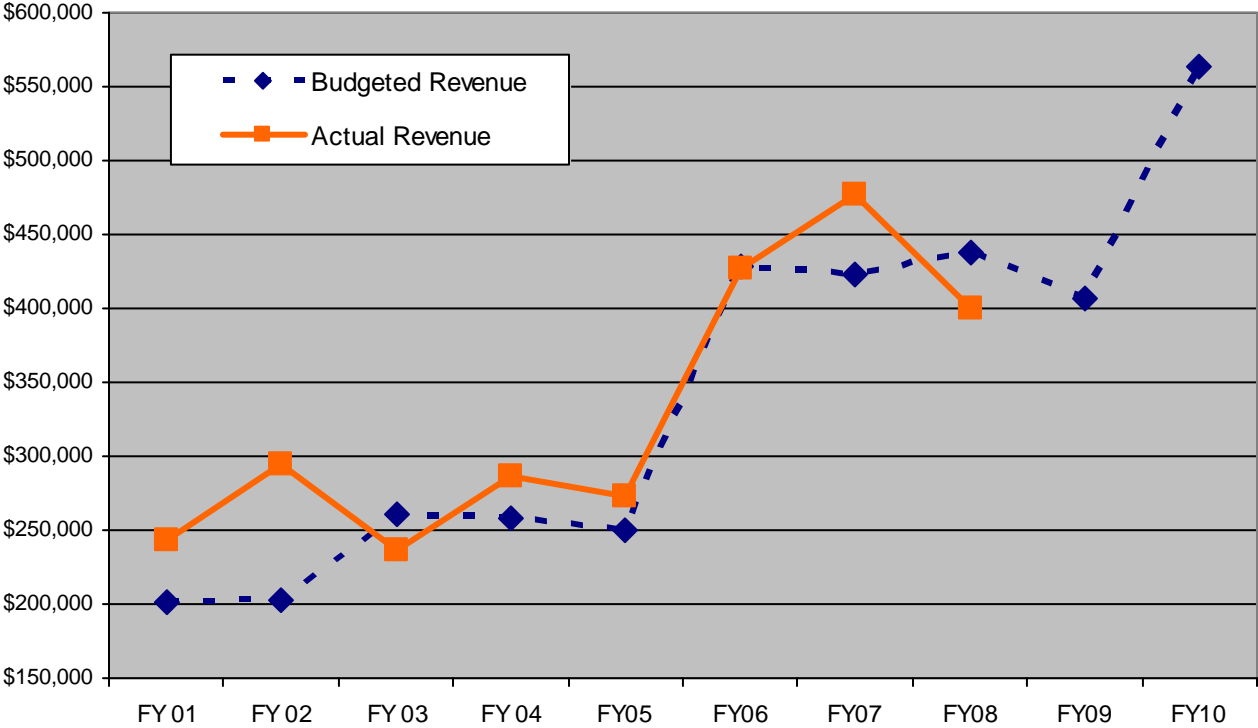
Other local taxes consist of sales and use taxes, communication taxes, gross receipts taxes, motor vehicle decal fees, bank stock taxes, recordation taxes for deeds and wills and E911 taxes. Overall the tax revenue for these items is anticipated to increase by 1.3%.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|---|---------------------------|------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| OTHER LOCAL TAXES | | | | | | |
| *** Local Sales and Use Taxes *** | | | | | | |
| Local Sales and Use Taxes | 900,000 | 1,072,779 | 1,200,000 | 1,300,000 | 100,000 | 7.7% |
| Sales Tax - Columbia & Scottsville | | 2,472 | 2,000 | | -2,000 | |
| TOTAL: | 900,000 | 1,070,307 | 1,202,000 | 1,300,000 | 98,000 | 7.5% |
| *** Communication Taxes *** | | | | | | |
| Consumer Utility Taxes (elec/gas) | 1,000,000 | 408,034 | 1,400,000 | 415,000 | -985,000 | -237.3% |
| CUT - Cellular Phone | | 1 | | | | |
| Communication Taxes | | 961,467 | | 1,000,000 | 1,000,000 | 100.0% |
| TOTAL: | 1,000,000 | 1,369,503 | 1,400,000 | 1,415,000 | 15,000 | 1.1% |
| *** Gross Receipts Tax *** | | | | | | |
| Gross Receipts Tax – Utility | 100,000 | 96,536 | 85,000 | 95,000 | 10,000 | 10.5% |
| TOTAL: | 100,000 | 96,536 | 85,000 | 95,000 | 10,000 | 10.5% |
| *** Motor Vehicle Licenses *** | | | | | | |
| Motor Vehicle Licenses - 2007 | 425,000 | 368,629 | | | | |
| Administrative Fee Vehicle License | | | 400,000 | 400,000 | 0 | 0.0% |
| TOTAL: | 425,000 | 368,629 | 400,000 | 400,000 | 0 | 0.0% |
| *** Bank Stock Taxes *** | | | | | | |
| Bank Stock Taxes | 50,000 | 36,538 | 50,000 | 50,000 | 0 | 0.0% |
| TOTAL: | 50,000 | 36,538 | 50,000 | 50,000 | 0 | 0.0% |
| *** Taxes on Recordation/Wills *** | | | | | | |
| Recordation Taxes on Deeds | 625,000 | 377,965 | 450,000 | 375,000 | -75,000 | -20.0% |
| Tax on Wills | 130,000 | 84,855 | 87,489 | 100,000 | 12,511 | 12.5% |
| TOTAL: | 755,000 | 462,820 | 537,489 | 475,000 | -62,489 | -13.2% |
| ***E911 Local Taxes*** | | | | | | |
| Proceeds from Sale of E911 Maps | 900 | 27 | 900 | | -900 | |
| Address Plate Fees (E911) | 10,800 | 0 | 10,800 | 500 | -10,300 | -2060.0% |
| TOTAL: | 11,700 | 27 | 11,700 | 500 | -11,200 | -2240.0% |
| TOTAL OTHER LOCAL TAXES | 3,241,700 | 3,404,360 | 3,686,189 | 3,735,500 | 49,311 | 1.3% |

Other Local Taxes



Permits, Fees and Licenses

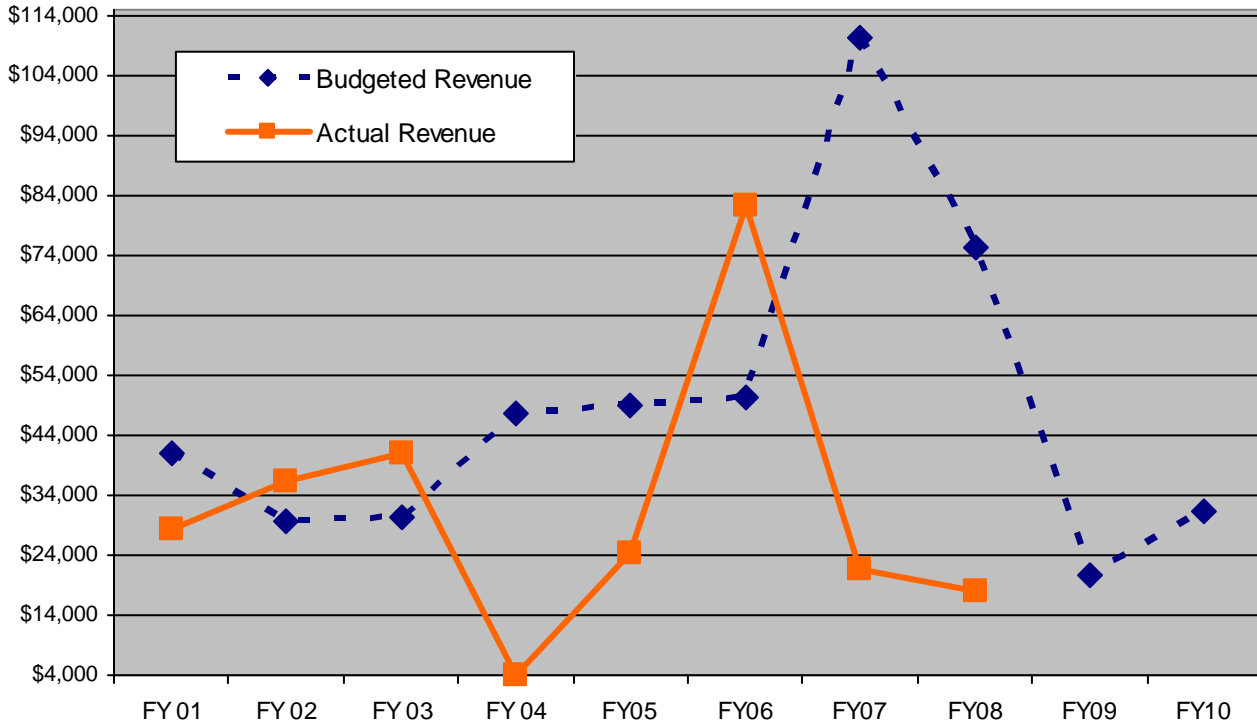


PERMITS, FEES & LICENSES

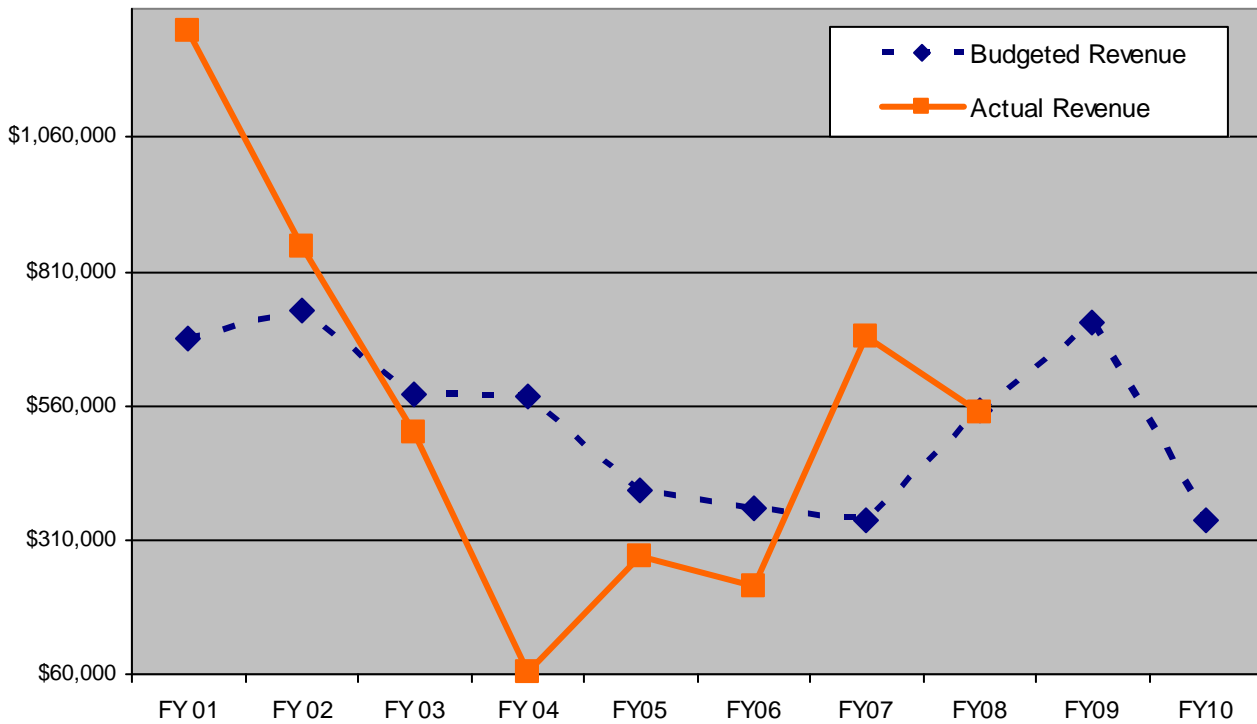
Permits, Fees and License revenue consists of collections from dog tags fees, land use application fees, sign permits, zoning and subdivision permits, building permits, well and septic permits, land disturbing permits, concealed weapon permits, soil reviews and recreation program fees. The decline in the housing market has had a tremendous impact on both of these revenue streams. In FY2010 the building and planning department fee schedules were increased to meet regional standards. Permits, Fees and License revenues make up less than 1 percent of the general fund revenues.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|---|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| *** Animal Licenses *** | | | | | | |
| Dog Tags - 2007 | 6,500 | 1,903 | | | | |
| Dog Tags - 2008 | | 11,437 | 7,500 | 15,000 | 7,500 | -100.0% |
| TOTAL: | 6,500 | 13,340 | 7,500 | 15,000 | 7,500 | -100.0% |
| | | | | | 0 | |
| *** Fees *** | | | | | | |
| Conservation Easement Fee | | 1,500 | | 750 | 750 | |
| Address Plate Fees | | 6,885 | | 4,000 | 4,000 | |
| Replacement E911 Address Plate Fees | | | | 84 | | |
| TOTAL: | 0 | 8,469 | 0 | 4,750 | 4,750 | |
| *** Permits and Other Licenses *** | | | | | | |
| Land Use Application Fees | 1,200 | 2,105 | 1,200 | 1,000 | -200 | 16.7% |
| Sign Permit (911A Surcharge) | 1,600 | 984 | | 906 | 906 | |
| Sign Permits (Planning) | | 2,200 | 0 | 2,500 | 2,500 | |
| Zoning and Subdivision Permits | 22,500 | 17,270 | | 11,000 | 11,000 | |
| Building Permits | 174,000 | 116,859 | 135,450 | 225,000 | 89,550 | -66.1% |
| Text Amendments | | 1,000 | | 3,000 | 3,000 | |
| Site Plan Review | 12,000 | 6,650 | 9,500 | 10,000 | 500 | -5.3% |
| Rezoning | 12,000 | 10,179 | 12,000 | 10,000 | -2,000 | 16.7% |
| Variances | 3,000 | 3,300 | 3,000 | 3,000 | 0 | 0.0% |
| Miscellaneous Requests | 0 | 258 | 0 | 59,000 | 59,000 | |
| Subdivision & Plat Review | 35,000 | 11,350 | 19,370 | 20,000 | 630 | -3.3% |
| Special Use Permits | 10,000 | 7,100 | 10,000 | 6,000 | -4,000 | 40.0% |
| Land Disturbing Permits | 40,000 | 45,377 | 58,000 | 45,000 | -13,000 | 22.4% |
| Concealed Weapon Permit Fees | | 7,980 | | 8,000 | 8,000 | |
| GIS Parcel Fee | 8,000 | 2,700 | 7,500 | 6,000 | -1,500 | 20.0% |
| Road Maintenance Agreement Rev. | 2,000 | 850 | 1,000 | 400 | -600 | 60.0% |
| Dedication Common Land Review | | | | 400 | 400 | |
| Homeowner's Association Review | 1,600 | 600 | 1,000 | 800 | -200 | 20.0% |
| Street Sign Installation | 1,600 | 1,000 | 800 | | -800 | 100.0% |
| Soil Review Well & Septic Permits (HD) | | | | 7,925 | 5,000 | 7,500 |
| *** Recreation Programs *** | | | | | | |
| Recreation Program Fees | 107,000 | 131,832 | 135,102 | 115,000 | -20,102 | 14.9% |
| | | | | | 0 | |
| TOTAL: | 431,500 | 377,519 | 398,922 | 544,006 | 145,084 | -36.4% |
| TOTAL Permits/Fees/Licenses | 438,000 | 399,327 | 406,422 | 563,756 | 157,334 | -38.7% |

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.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|--|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| ***Court Fines & Forfeitures*** | | | | | | |
| Interest on Fines and Forfeitures | 500 | 527 | 700 | 1,400 | 700 | -100.0% |
| Court Fines and Forfeitures | 75,000 | 17,149 | 20,000 | 30,000 | 10,000 | -50.0% |
| Court Appointed Atty Refunds | | 219 | | | 0 | |
| TOTAL: | 75,500 | 17,895 | 20,700 | 31,400 | 10,700 | -51.7% |

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. The recent economic downturn and declining interest rates have significantly impacted the FY2010 estimates.

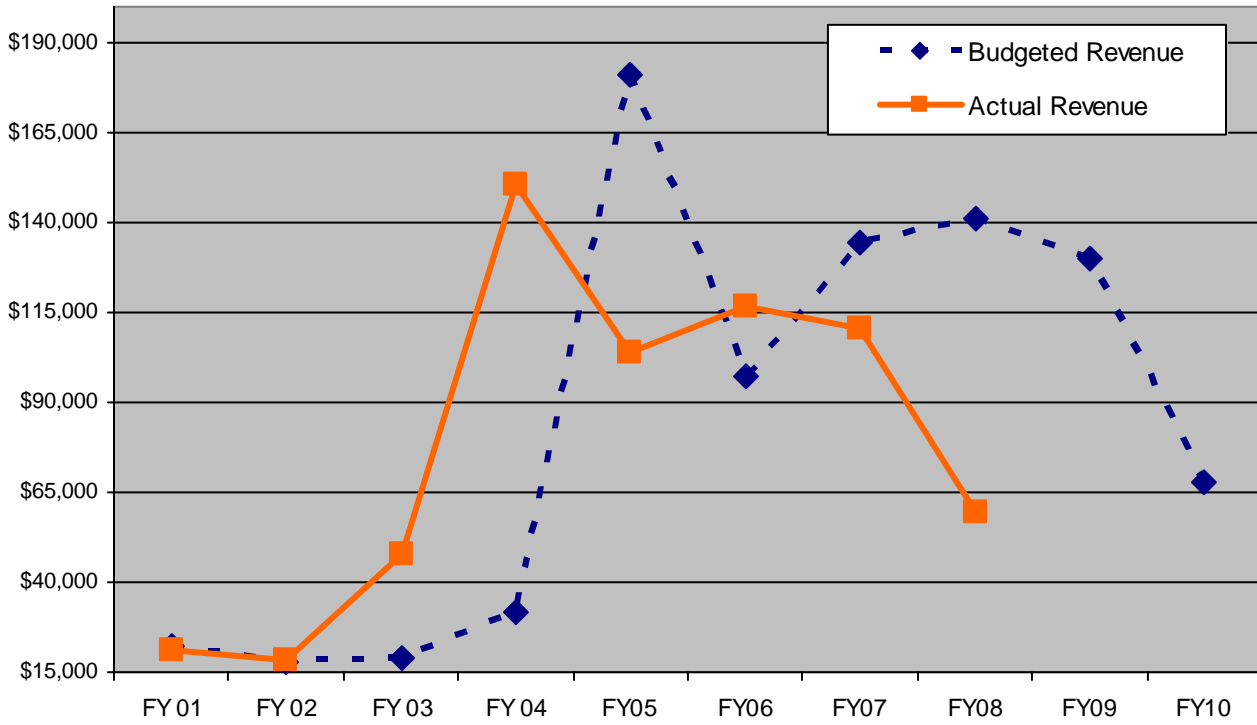
| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|--|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| *** Revenue From Use of Money *** | | | | | | |
| Interest on Money Market Account | | 425,631 | 90,000 | 275,000 | 185,000 | -205.6% |
| Interest on Custody Account | 535,067 | 97,597 | 600,000 | 45,000 | -555,000 | 92.5% |
| TOTAL: | 535,067 | 523,228 | 690,000 | 320,000 | -370,000 | 53.6% |
| *** Revenue Use of Property *** | | | | | | |
| Rental of General Property | 18,000 | 25,504 | 25,000 | 25,000 | 0 | 0.0% |
| | 553,067 | 548,732 | 715,000 | 345,000 | -370,000 | -51.7% |

CHARGES FOR SERVICES

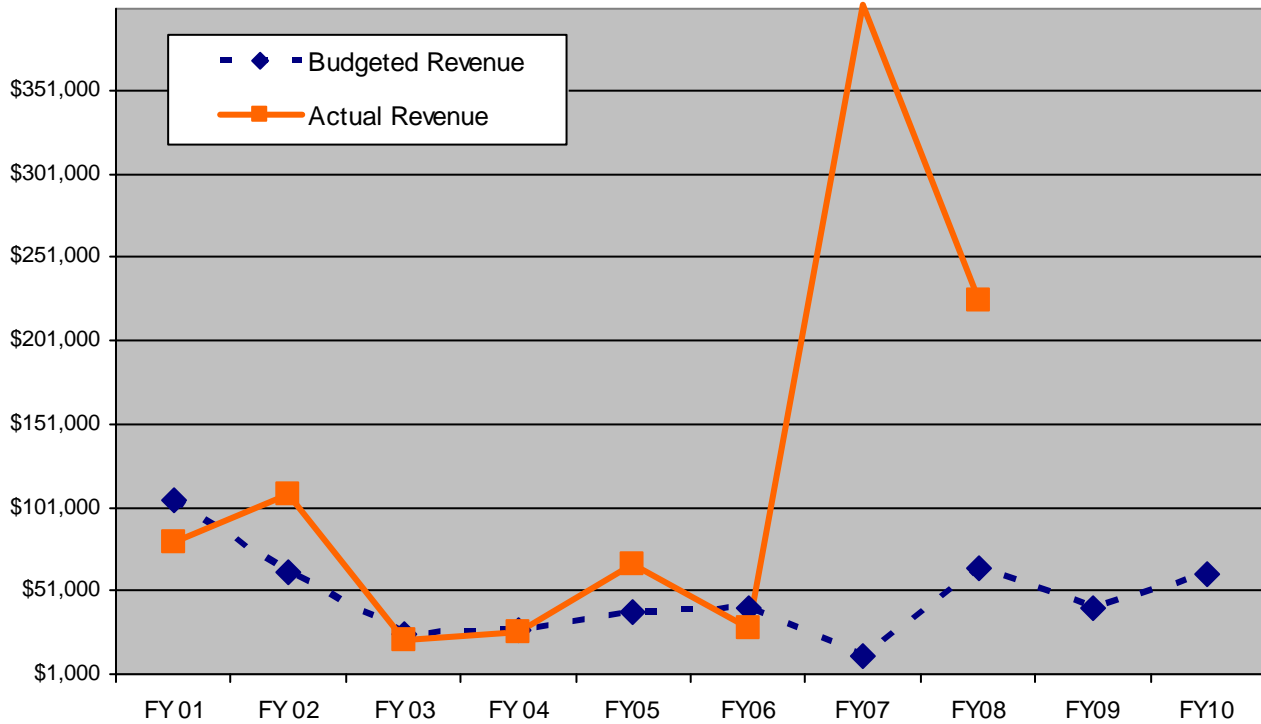
Localities are authorized by the Virginia Code to assess a fee for the maintenance, renovation and construction of the courthouse. A set amount is assessed on every civil filing. In 2007 the General Assembly amended Virginia Code § 53.1-120 to authorize localities to increase to ten dollars the maximum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

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|--|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| CHARGES FOR SERVICES | | | | | | |
| *** Court Costs *** | | | | | | |
| Fees of Clerk of Circuit Court | 15,000 | 0 | 16,784 | 0 | -16,784 | 100.0% |
| Excess Fees of Clerks | 84,000 | 12,541 | 58,000 | 10,000 | -48,000 | 82.8% |
| Sheriff's Fees | 1,000 | 0 | 0 | | 0 | |
| Courthouse Security Fees | 20,000 | 21,254 | 35,000 | 35,000 | 0 | 0.0% |
| Courthouse Maintenance Fees | 9,000 | 7,391 | 7,500 | 10,000 | 2,500 | -33.3% |
| Law Library Fees | 1,500 | 1,160 | 1,300 | 1,500 | 200 | -15.4% |
| DNA Testing | 100 | 310 | 100 | 305 | 205 | -205.0% |
| Local Jury Fees - Clerk's Office | | 2,730 | 500 | | -500 | 100.0% |
| Clerk Local Copy Fees | 3,500 | 4,378 | 2,400 | 2,500 | 100 | -4.2% |
| | | | | | 0 | |
| *** Commonwealth Atty. Fees*** | | | | | | |
| Commonwealth's Attorney Fees | 500 | 693 | 600 | 920 | 320 | -53.3% |
| TOTAL: | 500 | 693 | 600 | 920 | 320 | -53.3% |
| | | | | | 0 | |
| *** Charges for Other Services *** | | | | | | |
| Animal Friendly Fees-DMV | 500 | 716 | 725 | 750 | 25 | -3.4% |
| Proceeds from Sale of E911 Maps | | | | 600 | | 350 |
| TOTAL: | 500 | 1,316 | 725 | 1,100 | 375 | -51.7% |
| | | | | | 0 | |
| *** Charges for Library *** | | | | | | |
| Library Fines | 5,000 | 7,505 | 5,600 | 5,250 | -350 | 6.3% |
| TOTAL: | 5,000 | 7,505 | 5,600 | 5,250 | -350 | 6.3% |
| | | | | | 0 | |
| *** Charges for Community Development *** | | | | | | |
| Sale of Maps, Plats, Surveys | | 50 | 800 | 800 | 0 | 0.0% |
| Sale of Ordinances and Plans | 750 | 375 | 500 | 300 | -200 | 40.0% |
| TOTAL: | 750 | 425 | 1,300 | 1,100 | -200 | 15.4% |
| TOTAL: | 140,850 | 59,702 | 129,809 | 67,675 | -62,134 | 47.9% |

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.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|--------------------------------------|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| *** Miscellaneous Revenue *** | | | | | | |
| ***Expenditure Refunds*** | | | | | | |
| Expenditure Refunds | | 34,068 | | | | |
| ***Misc. Local Revenue*** | | | | | | |
| CSA Local Parenting | 11,081 | 40,921 | 2,500 | 600 | -1,900 | 76.0% |
| Service Chg Tax Exempt Property | | | 50,000 | 42,595 | 36,500 | 50,000 |
| Sale of Salvage and Surplus | 1,000 | 0 | | | | |
| Bankruptcy Recovery | 1,000 | 844 | | | | |
| Other | 1,000 | 108,064 | 1,000 | 10,000 | 9,000 | -900.0% |
| "Cell Tower Rent" | | | | | | |
| Cellular Tower Space Rent | | | | | | |
| Total Misc. Local Revenue | 64,081 | 224,804 | 40,000 | 60,600 | 20,600 | -51.5% |
| TOTAL: | 64,081 | 224,804 | 40,000 | 60,600 | 20,600 | -51.5% |

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.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ | % |
|--------------------------------------|---------------------------|----------------|---------------------------|---------------------------|-----------------|-----------------|
| | | | | | INCR/ DECR | INCR/ DECR |
| | | | | | FY09 to FY10 | FY09 to FY10 |
| *** Other Recovered Costs *** | | | | | | |
| Administrative Fees | | 429 | 2,400 | 1,210 | -1,190 | 49.6% |
| Bad Check Fees | 2,000 | 4,982 | | 3,000 | 3,000 | |
| Tax Lien Administrative Fees | | 210 | | 250 | 250 | |
| Juror Reimbursement | 5,000 | 6,668 | | 6,500 | 6,500 | |
| Sheriff's Contractual Service Fee | | | | 65,936 | 60,117 | 60,000 |
| Allied Waste Trash Pickup | | | | 21,500 | 21,500 | |
| TOTAL: | 7,000 | 78,224 | 62,517 | 92,460 | 29,943 | -47.9% |

NON-CATEGORICAL AID – STATE

Non-categorical state aid is shared revenue that has remained level over the past several years. As part of the FY2010 reductions in spending the state ceased sharing the ABC and Wine profits with localities.

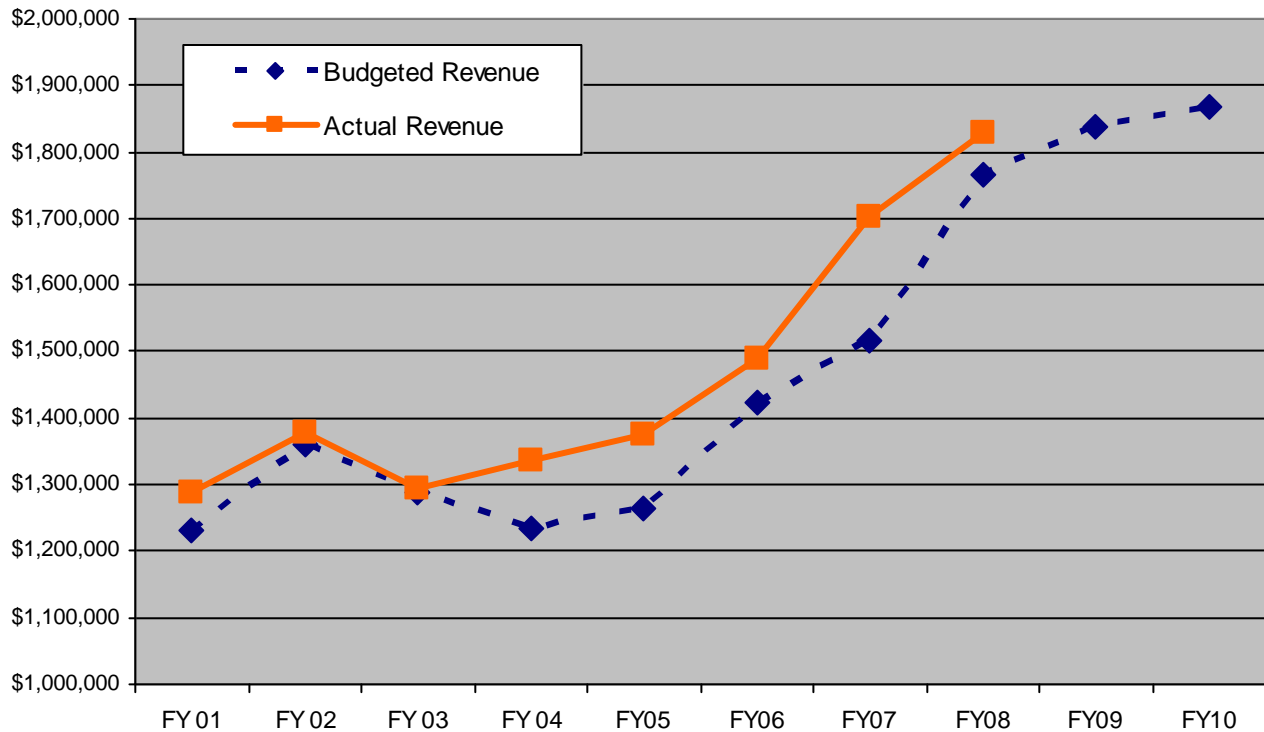
| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ | % |
|--|---------------------------|----------------|---------------------------|---------------------------|-----------------|-----------------|
| | | | | | INCR/ DECR | INCR/ DECR |
| | | | | | FY09 to FY10 | FY09 to FY10 |
| ***Revenue from Commonwealth*** | | | | | | |
| *** Non-Categorical Aid - State *** | | | | | | |
| ABC Profits | 11,709 | 11,709 | 11,709 | 0 | -11,709 | 100.0% |
| Wine Taxes | 12,273 | 12,273 | 12,273 | 0 | -12,273 | 100.0% |
| Motor Vehicle Carrier's Taxes | 29,000 | 31,689 | 29,000 | 35,000 | 6,000 | -20.7% |
| Mobile Home Titling Taxes | 9,000 | 10,071 | 15,000 | 11,000 | -4,000 | 26.7% |
| Recordation Taxes | | 108,949 | | 105,000 | 105,000 | |
| TOTAL: | 61,982 | 174,692 | 67,982 | 151,000 | 83,018 | 122.1% |

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 3 percent of the general fund revenues and 7 percent of total state revenues.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|--|---------------------------|------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| ***Shared Expenses-Const. Off.*** | | | | | | |
| Commonwealth's Attorney | 232,910 | 246,408 | 237,451 | 270,235 | 32,784 | 13.8% |
| Special Prosecutor | | | | | 0 | |
| Sheriff | 995,897 | 996,327 | 1,025,774 | 1,021,149 | -4,625 | 0.5% |
| Commissioner of the Revenue | 119,822 | 125,127 | 125,291 | 126,635 | 1,344 | 1.1% |
| Treasurer | 135,950 | 142,149 | 135,000 | 160,763 | 25,763 | 19.1% |
| Medical Examiner | 360 | 25 | | | 0 | |
| Registrar/Electoral Boards | 50,000 | 63,355 | 50,000 | 50,000 | 0 | 0.0% |
| Clerk of the Circuit Court | 230,000 | 255,736 | 263,518 | 239,828 | -23,690 | 9.0% |
| | | | | | 0 | |
| TOTAL: | 1,764,939 | 1,829,129 | 1,837,034 | 1,868,610 | 31,576 | 1.7% |

Shared Expenses



STATE CATEGORICAL AID

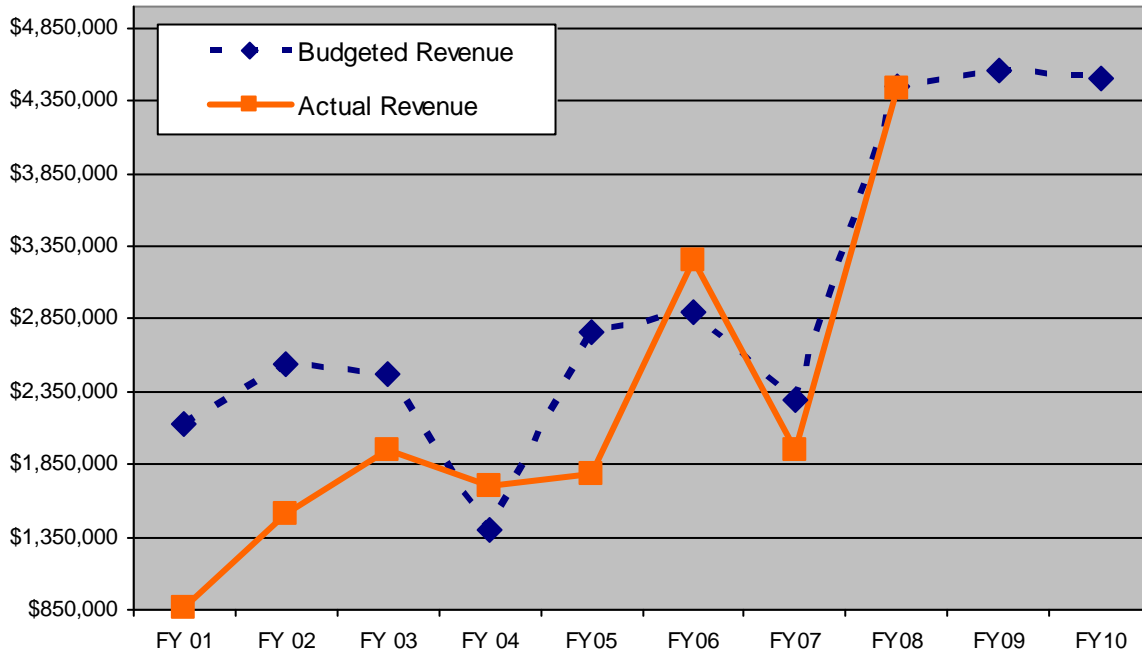
State Categorical Aid consists of numerous grants received funding specific programs within specific departments. An example is the Victim/Witness grant provided to the Commonwealth's Attorney for effort to provide services to victims and witness with the County. This particular grant is matched with federal funding and provides salary support for a coordinator within the Commonwealth Attorney's office. State Categorical Aid makes up 15.9 percent of the general fund revenues.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|---|---------------------------|------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| ***Categorical Aid - State*** | | | | | | |
| Victim/Witness Grant | 29,188 | 5,820 | 5,820 | 5,354 | -466 | 8.0% |
| *** Other Categorical Aid - State*** | | | | | | |
| Revenue Received | | | | | 0 | |
| Emergency Services Grant (E911) | 75,000 | 54,587 | 75,000 | 75,000 | 0 | 0.0% |
| Litter Control | 8,000 | 8,621 | 8,000 | 8,500 | 500 | -6.3% |
| Environmental Fee - Health Department | | 2,455 | | | 0 | |
| Health Dept.(Septic & Well Fees) | 26,025 | 25 | 24,475 | 10,375 | 14,100 | 57.6% |
| Library Aid | 59,560 | 57,428 | 55,000 | 54,933 | -67 | 0.1% |
| State Fire Program | 46,000 | 52,651 | 52,000 | 52,000 | 0 | 0.0% |
| Four for Life | 20,017 | 38,516 | 22,000 | 22,000 | 0 | 0.0% |
| Drug Forfeiture Funds | | 24,092 | | 2,500 | 2,500 | |
| Grant for Art Council | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| VJCCA Grant for Office on Youth | | | 9,204 | 8,743 | -461 | 5.0% |
| Technology Funds - Clerk of Circuit Court | | 52,895 | 50,000 | 34,558 | 15,442 | 30.9% |
| Comprehensive Services State Funding | 1,183,646 | 1,129,102 | 1,245,536 | 1,212,854 | 32,682 | 2.6% |
| Record Preservation | | 3,408 | 10,000 | 11,848 | 1,848 | -18.5% |
| ***PPTRA99 Commonwealth Reimb.*** | | | | | | |
| PPTRA99 Reimbursement from State | 2,996,570 | 2,996,570 | 2,996,570 | 2,996,570 | 0 | 0.0% |
| TOTAL: | 2,996,570 | 2,996,570 | 2,996,570 | 2,996,570 | 0 | 0.0% |
| TOTAL STATE CATEGORICAL AID: | | | | | | |
| | 4,449,006 | 4,431,170 | 4,558,605 | 4,500,235 | 58,370 | -1.3% |

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

**VJCCCA grant was recorded in the CSA fund in past years, in FY2009 CSA was incorporated into the general fund and 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 | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | \$ INCR/ DECR | % INCR/ DECR |
|--------------------------------------|---------------------------|----------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | | | | | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| ***FEDERAL AID*** | | | | | | |
| USDOJ Bullet Proof Vest Grant | | 1,841 | | | - | |
| Victim/Witness Coord. Grant Fed. Rev | | 23,277 | 23,277 | 21,415 | (1,862) | 8% |
| Cost Allocation - Social Services | | 61,158 | 45,000 | 45,000 | - | 0% |
| TOTAL: | 0 | 86,276 | 68,277 | 66,415 | (1,862) | 3% |

FUND BALANCE APPROPRIATION

In FY2008 the BOS decided to pay for capital projects with fund balance cash. This decision was repeated in FY2009 and FY2010. This is shown within the Capital and Special Funds section of this book. In FY2010 fund balance is also appropriated to cover a small portion of operational expenditures.

| Description | FY08 Adopted Budget | FY08 Actual | FY09 Adopted Budget | FY10 Adopted Budget | <i>\$ INCR/ DECR</i> | <i>% INCR/ DECR</i> |
|---------------------|---------------------------|----------------|---------------------------|---------------------------|--------------------------|-------------------------|
| Use of Fund Balance | | | | 350,000 | <i>FY09 to FY10</i> | <i>FY09 to FY10</i> |
| TOTAL: | | | | 350,000 | | |