

GENERAL FUND EXPENDITURES

	FY 05/06 ACTUAL	FY 06/07 APPROP	FY 06/07 REVISED	FY 07/08 REQUEST	FY 07/08 RECOMM	FY 07/08 ADOPTED	\$ INC ADP/ADP	% INC ADP/ADP
GENERAL GOVERNMENT ADMINISTRATION								
Board of Supervisors	\$465,721	\$498,878	\$500,088	\$501,671	\$502,971	\$500,355	\$1,477	0.3%
County Executive	1,335,045	1,452,796	1,533,786	1,707,584	1,707,584	1,582,003	129,207	8.9%
Human Resources Department	742,158	1,112,835	912,835	1,187,132	1,133,882	992,574	(120,261)	-10.8%
County Attorney	654,067	699,802	727,447	852,289	852,289	849,237	149,435	21.4%
Finance Department	3,509,993	3,757,004	3,781,504	3,936,602	3,934,102	3,914,046	157,042	4.2%
Information Technology Department	1,968,046	2,218,384	2,314,166	2,873,111	2,681,358	2,638,330	419,946	18.9%
Voter Registration & Elections	367,589	420,068	432,931	510,976	460,976	458,796	38,728	9.2%
Total	\$9,042,619	\$10,159,767	\$10,202,758	\$11,569,365	\$11,273,162	\$10,935,341	\$775,574	7.6%
JUDICIAL								
Clerk of the Circuit Court	\$564,709	\$683,391	\$721,344	\$706,470	\$706,470	\$701,674	\$18,283	2.7%
Commonwealth Attorney	732,810	762,074	801,017	888,750	888,750	885,262	123,188	16.2%
Sheriff	1,706,567	1,918,478	1,918,478	1,994,446	1,988,382	1,979,662	61,184	3.2%
Circuit Court	94,973	89,638	91,450	94,852	94,852	94,852	5,214	5.8%
General District Court	16,585	20,000	22,629	20,000	20,000	20,000	0	0.0%
Magistrate	0	5,285	10,435	5,450	5,450	5,450	165	3.1%
Juvenile Court	55,045	50,051	50,051	54,111	54,111	54,111	4,060	8.1%
Total	\$3,170,689	\$3,528,917	\$3,615,403	\$3,764,079	\$3,758,015	\$3,741,011	\$212,094	6.0%
PUBLIC SAFETY								
Police Department	\$10,235,364	\$11,800,673	\$11,735,863	\$13,189,909	\$12,609,033	\$12,280,610	\$479,937	4.1%
Fire/Rescue Department	4,057,704	5,282,528	5,489,567	7,913,895	6,613,386	6,476,437	1,193,909	22.6%
Volunteer Fire/Rescue	1,305,242	1,561,968	1,472,399	2,154,002	1,672,553	1,672,553	110,585	7.1%
TJEMS	20,667	21,184	21,184	21,820	21,184	21,184	0	0.0%
Forest Fire Extinction	12,587	12,587	12,587	13,216	13,216	13,216	629	5.0%
City Fire Contract	567,214	600,565	600,565	600,565	600,565	600,565	0	0.0%
Inspections	1,086,669	1,166,767	1,172,867	1,222,575	1,222,575	1,216,907	50,140	4.3%
Emergency Communications Center	1,539,772	1,693,054	1,693,054	2,028,770	2,028,770	2,028,770	335,716	19.8%
Regional Jail	2,146,194	2,252,439	2,252,439	2,812,915	2,812,915	2,812,915	560,476	24.9%
Community Attention Home	49,155	54,070	54,070	64,714	57,314	57,314	3,244	6.0%
Fire/Rescue Tax Credit	46,346	40,000	40,000	42,000	42,000	42,000	2,000	5.0%
Juvenile Detention Home	976,318	926,843	926,843	1,037,318	1,037,318	1,037,318	110,475	11.9%
Offender Aid Restoration	131,913	143,419	143,419	150,527	150,527	150,527	7,108	5.0%
SPCA Shelter Contribution	149,845	167,692	167,692	202,356	189,322	189,322	21,630	12.9%
Total	\$22,324,990	\$25,723,789	\$25,782,549	\$31,454,582	\$29,070,678	\$28,599,638	\$2,875,849	11.2%
PUBLIC WORKS								
General Services	\$2,897,118	\$3,563,451	\$3,908,495	\$4,363,322	\$4,024,523	\$3,859,428	\$295,977	8.3%
Solid Waste/Recycling	168,356	345,100	842,390	605,260	605,260	605,260	260,160	75.4%
Total	\$3,065,473	\$3,908,551	\$4,750,886	\$4,968,582	\$4,629,783	\$4,464,688	\$556,137	14.2%
HUMAN SERVICES								
Social Services	\$9,254,138	\$10,677,284	\$10,713,570	\$11,834,188	\$11,568,100	\$11,416,476	\$739,192	6.9%
Health Department	809,455	858,023	858,023	921,773	921,773	921,773	63,750	7.4%
Region Ten	453,213	497,749	497,749	566,276	566,276	566,276	68,527	13.8%
AIDS Support Group	4,200	4,452	4,452	5,000	4,719	4,719	267	6.0%
ARC Infant Development Program	0	0	7,910	8,543	8,543	8,543	8,543	8,543
ARC Ready to Learn	0	0	0	14,000	0	0	0	0.0%
Boys & Girls Club	12,000	12,720	12,720	15,000	13,483	13,483	763	6.0%
BRMC - Latino Lay Health Promoter	5,150	5,459	5,459	10,000	5,787	5,787	328	6.0%
Char/Alb Community Foundation	16,710	0	0	0	0	0	0	0.0%
Computers 4 Kids	8,887	9,300	9,300	9,765	9,765	9,765	465	5.0%
Commission on Children & Families	199,661	219,507	219,507	236,708	236,708	236,708	17,201	7.8%
CYFS	90,132	94,695	86,785	93,990	91,864	91,864	(2,831)	-3.0%
Focus - Teensight	27,568	28,395	28,395	30,099	28,395	28,395	0	0.0%
Free Clinic	8,017	8,658	8,658	10,318	9,351	9,351	693	8.0%
JABA	211,228	210,652	261,102	316,393	267,900	267,900	57,248	27.2%
JAUNT	555,663	611,229	622,579	704,382	704,382	704,382	93,153	15.2%
Legal Aid	34,117	35,481	35,481	36,900	36,900	36,900	1,419	4.0%
Madison House	8,467	9,144	9,144	10,058	9,876	9,876	732	8.0%
Music Resource Center	5,638	5,976	5,976	7,500	6,335	6,335	359	6.0%
Northwestern Va. Health Systems	0	0	0	7,558	0	0	0	0.0%
One-Stop Development Center	0	17,840	17,840	16,756	0	0	(17,840)	-100.0%
Piedmont CASA	0	6,900	6,900	8,500	8,500	8,500	1,600	23.2%
SARA	23,781	24,494	24,494	23,000	23,000	23,000	(1,494)	-6.1%
SHE	76,320	78,516	78,516	82,082	82,082	82,082	3,566	4.5%
SOCA	3,000	0	0	0	0	0	0	0.0%
Tax Relief for the Elderly/Disabled	317,585	678,638	678,638	678,638	678,638	678,638	0	0.0%

	FY 05/06 ACTUAL	FY 06/07 APPROP	FY 06/07 REVISED	FY 07/08 REQUEST	FY 07/08 RECOMM	FY 07/08 ADOPTED	\$ INC ADP-ADP	% INC ADP/ADP
United Way Centro de Ayuda	0	0	0	12,500	12,500	12,500	12,500	
United Way Child Scholarship	90,415	94,936	94,936	121,936	102,531	102,531	7,595	8.0%
Urban Vision	0	26,000	26,000	58,600	26,000	26,000	0	0.0%
Bright Stars Transfer	477,418	708,414	672,681	706,529	706,529	706,529	(1,885)	-0.3%
Comprehensive Services Act Trans	2,254,403	1,906,040	2,370,828	2,494,649	2,494,649	2,494,649	588,609	30.9%
Piedmont Va. Community College	22,060	22,060	22,060	27,381	27,381	27,381	5,321	24.1%
Total	\$14,969,225	\$16,852,562	\$17,379,703	\$19,069,022	\$18,651,967	\$18,500,343	\$1,647,781	9.8%
PARKS & RECREATION/CULTURE								
Parks & Recreation Department	\$2,007,746	\$2,283,689	\$2,265,639	\$2,442,590	\$2,442,570	\$2,326,345	\$42,656	1.9%
Darden Towe Memorial Park	134,038	161,939	161,939	151,087	151,087	151,087	(10,852)	-6.7%
J-M Regional Library	2,527,089	2,756,270	2,756,270	3,041,270	3,041,270	3,041,270	285,000	10.3%
African American Festival	3,000	3,000	3,000	3,000	0	0	(3,000)	-100.0%
Alb/Char Historical Society	0	0	0	2,500	0	0	0	
Albemarle County Fair	10,000	10,000	10,000	0	0	0	(10,000)	-100.0%
Ashlawn Highland Festival	8,699	9,220	9,220	10,000	9,773	9,773	553	6.0%
Discovery Museum	11,008	11,263	11,263	11,613	11,613	11,613	350	3.1%
Lewis and Clark Festival	3,500	3,500	3,500	0	0	0	(3,500)	-100.0%
Literacy Volunteers	20,188	21,803	21,803	25,100	25,100	25,100	3,297	15.1%
Municipal Band	16,000	16,500	16,500	17,000	17,490	17,490	990	6.0%
Piedmont Council of the Arts	11,071	11,585	11,585	12,206	12,206	12,206	621	5.4%
Save the Fireworks	10,000	10,000	10,000	10,000	10,000	10,000	0	0.0%
UVA Museum of Art	0	0	0	5,000	0	0	0	
Virginia Festival of the Book	10,800	11,150	11,150	11,500	11,500	11,500	350	3.1%
Virginia Film Festival	11,201	15,000	15,000	15,750	15,750	15,750	750	5.0%
Visitor's Bureau	387,138	424,796	424,796	476,181	476,181	476,181	51,385	12.1%
WHTJ Public TV	4,336	4,956	4,956	10,408	5,253	5,253	297	6.0%
WVPT Public TV	4,336	4,956	4,956	10,100	5,253	5,253	297	6.0%
Zona Latina	0	0	0	8,000	3,000	3,000	3,000	
Total	\$5,180,150	\$5,759,627	\$5,741,577	\$6,263,305	\$6,238,046	\$6,121,821	\$362,194	6.3%
COMMUNITY DEVELOPMENT								
Community Development	\$4,647,333	\$5,206,342	\$5,523,071	\$5,852,210	\$5,625,694	\$5,520,116	\$313,774	6.0%
Office of Housing	775,772	815,113	815,113	1,091,280	841,980	838,492	23,379	2.9%
VPI Extension Service	108,733	201,685	201,685	193,241	193,241	193,241	(8,444)	-4.2%
Soil & Water Conservation	82,237	82,945	82,945	85,755	86,270	85,834	2,889	3.5%
AHIP	419,274	427,699	427,699	487,132	400,315	400,315	(27,384)	-6.4%
Alliance for Community Choice in Transpr	0	0	0	6,500	6,500	6,500	6,500	
CTS - Bus Contract	299,344	367,374	387,374	416,248	416,248	666,248	298,874	81.4%
CVSBDC	0	5,000	5,000	10,000	7,500	7,500	2,500	50.0%
MACAA	168,892	176,464	176,464	190,579	186,748	186,748	10,284	5.8%
Piedmont Housing Alliance	48,361	93,542	93,542	131,828	109,035	109,035	15,493	16.6%
Planning District Commission	94,357	97,077	97,077	104,127	104,127	104,127	7,050	7.3%
Streamwatch	0	10,000	10,000	10,400	10,400	10,400	400	4.0%
TUPDC Tranist Authority Plan	0	0	50,000	0	0	0	0	
Charlottesville Comm. Design Center	0	0	0	30,000	0	0	0	
Total	\$6,644,304	\$7,483,241	\$7,869,970	\$8,609,300	\$7,988,058	\$8,118,156	\$645,315	8.6%
NON-DEPARTMENTAL								
City/County Revenue Sharing	\$9,742,748	\$10,134,816	\$10,134,816	\$13,212,401	\$13,212,401	\$13,212,401	\$3,077,585	30.4%
Refunds	53,017	146,590	146,590	146,590	146,590	146,590	0	0.0%
Transfer to School Operations	80,861,241	91,165,717	91,165,717	100,023,166	100,023,166	98,433,401	7,267,684	8.0%
Transfer to School Operations - One Time	119,951	0	0	0	0	0	0	
Transfer to School Debt Service	11,013,888	11,292,943	11,292,943	12,234,074	12,234,074	12,234,074	941,131	8.3%
Transfer to School CIP	334,586	503,000	503,000	1,098,000	1,098,000	1,098,000	595,000	118.3%
Transfer to General Govt. CIP	9,704,664	9,793,923	9,763,923	10,388,602	10,388,602	9,807,664	13,741	0.1%
Transfer to CIP - One Time	859,596	0	0	0	0	0	0	
Transfer to Storm Drainage	450,000	650,000	650,000	725,000	725,000	725,000	75,000	11.5%
Transfer to General Govt. Debt Service	1,890,510	1,929,782	1,929,782	1,929,269	1,929,269	1,929,269	(513)	0.0%
Transfer to Vehicle Replacement Fund	289,115	0	193,800	0	0	0	0	
Contingencies	0	1,539,583	1,540,017	4,446,462	4,511,283	1,059,419	(480,164)	-31.2%
Total	\$115,319,316	\$127,156,354	\$127,320,588	\$144,203,564	\$144,268,385	\$138,645,818	\$11,489,464	9.0%
TOTAL GENERAL FUND EXPENDITURES	\$179,716,767	\$200,572,808	\$202,663,434	\$229,901,799	\$225,878,094	\$219,137,216	\$18,564,408	9.3%

EXPENDITURES BY TYPE

	FY 05/06 ACTUAL	FY 06/07 APPROP	FY 06/07 REVISED	FY 07/08 REQUESTED	FY 07/08 RECOMM	FY 07/08 ADOPTED	FY08 - FY07 ADP-APP	% CHANGE ADP/APP
Salaries	\$26,974,525	\$30,288,110	\$30,494,499	\$32,525,888	\$32,531,288	\$32,531,288	\$2,243,178	7.4%
Benefits	8,092,245	10,573,713	10,438,454	11,133,222	11,133,617	10,884,268	310,555	2.9%
Department Operations	11,587,751	13,092,334	13,863,770	13,607,262	13,350,396	13,350,396	258,062	2.0%
Strategic Initiatives	0	0	0	5,372,733	2,440,529	1,322,003	1,322,003	
Agencies	14,112,208	15,606,118	16,183,153	18,563,943	17,664,792	17,914,356	2,308,238	14.8%
Local Government	\$60,766,729	\$69,560,275	\$70,979,876	\$81,203,048	\$77,120,622	\$76,002,311	\$6,442,036	9.3%
Transfers/Other	118,950,038	131,012,533	131,683,558	148,698,751	148,757,472	143,134,905	12,122,372	9.3%
TOTAL	\$179,716,767	\$200,572,808	\$202,663,434	\$229,901,799	\$225,878,094	\$219,137,216	\$18,564,408	9.3%

Overall, expenditures are increasing by 9.3% over the FY 06/07 budget. Expenditures for local government services are also increasing by 9.3%.

The **Salaries** group includes all regular salaries of Albemarle County general government personnel as well as compensatory time wages. In FY 07/08, salaries make up 14.8% of all General Fund disbursements and 42.8% of all direct expenditures (total expenditures less transfers.) The 7.4% increase in salaries is due to a 4.0% market adjustment, 3.0% scale increase, full year staffing of the Hollymead Fire Station, full year funds for the Technology Trainer position, and funding for additional positions added since the FY 06/07 budget was adopted. The merit review process was changed effective for FY 05/06 and is anticipated to result in a 0.7% merit pool. Funding for this pool has been budgeted as a contingency line item and will be distributed based on actual merit calculations in July 2007.

The **Benefits** group includes benefits for all full- and part-time employees, including social security, retirement, health and dental insurance, life insurance, and worker’s compensation. In FY 07/08, benefits make up 5.0% of all General Fund disbursements and 14.3% of all direct expenditures. The 2.9% increase in benefits is due mainly to increases in salaries. Benefit rates did not change significantly from FY 06/07.

The **Department Operations** group includes a wide range of operating costs in support of General Fund programs and services. Examples of expenditures in this category are maintenance contracts, printing and binding, utilities, leases and rent, office supplies, and vehicle operation and maintenance. Capital outlay is also included in this category and includes expenditures for tangible items of a substantial value (more than \$100), such as microcomputers and furniture, which are a part of departments operating expenses. Overall, department operations increased by 2.0% over FY 06/07. Department operations make up 17.6% of direct expenditures and 6.1% of total General Fund expenditures

The **Strategic Initiatives** group includes initiatives identified by County leadership for further implementation of the Strategic Plan. In FY 07/08, initiatives approved for funding include Police Officers, East Rivanna Volunteer Fire Department personnel, Child Welfare Workers, an Assistant County Attorney, and Rural Area Support. A description of recommended and unfunded strategic initiatives can be found in the Business Plan.

The **Agencies** group consists of payments to outside agencies that are not under the direct supervision of the County. In FY 07/08, agency contributions make up 8.2% of all General Fund disbursements and 23.6% of all direct expenditures. Overall, agency contributions increased by 14.8%. When obligations to the Emergency Communications Center (ECC), Regional Jail, Blue Ridge Juvenile Detention Center, and Rivanna Solid Waste Authority (RSWA) are removed, the increase to all other agencies is 8.3%, including new programs.

The **Transfers/Other** group includes the Board of Supervisor’s Contingency Reserve as well as transfers to the School Division, Capital Projects, Debt Service, and Special Revenue funds. The revenue sharing payment to the City of Charlottesville is also included in this category. In FY 07/08, this payment is \$13.2 million. The \$98.4 million transfer to the School Division is the largest portion of this category and makes up 44.9% of all disbursements.

GENERAL FUND STAFFING SUMMARY

GENERAL FUND FULL TIME EQUIVALENT (FTE) PERSONNEL BY DEPARTMENT (Full and Part-Time Permanent Employees)													
	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	Adopted FY 06/07	Revised FY 06/07	Request FY 07/08	Recomm FY 07/08	Adopted FY 07/08	Inc Over Revised
Board of Supervisors	3.00	3.00	3.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	0.0
County Executive	8.50	8.50	10.50	12.00	13.00	13.50	13.50	13.50	14.50	15.50	15.50	14.50	0.0
Human Resources*	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	2.50	2.50	2.50	2.50	0.0
County Attorney	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	7.50	0.5
Finance	51.00	51.00	52.00	52.00	50.00	51.00	51.00	51.00	51.00	51.00	51.00	51.00	0.0
Information Technology	20.00	20.00	20.00	20.00	20.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	0.0
Board of Elections/Registrar	3.60	4.60	4.60	4.60	4.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	0.0
Circuit Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.0
Juvenile Court Services	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Clerk of Circuit Court	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00	11.00	11.00	0.0
Sheriff	21.00	21.00	21.00	21.00	21.00	21.00	23.00	23.00	23.00	23.00	23.00	23.00	0.0
Commonwealth Attorney	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	0.0
Police	123.50	128.00	129.50	131.50	132.00	136.00	140.00	147.00	147.50	158.50	152.00	149.50	2.0
Fire/Rescue	20.00	22.00	32.00	38.00	41.00	49.00	53.00	75.00	75.00	85.00	81.00	80.00	5.0
General Services**	15.25	17.75	17.75	18.75	27.75	27.75	34.75	36.25	38.50	45.75	40.50	38.50	0.0
Social Services***	79.40	86.00	88.00	88.10	87.10	90.60	91.60	96.60	97.20	105.70	101.20	99.20	2.0
Parks & Recreation	14.00	14.00	16.00	16.00	16.00	18.00	18.00	19.00	19.00	20.00	20.00	19.00	0.0
Community Development**	73.40	77.40	83.50	85.50	80.00	81.00	81.00	84.00	84.00	87.00	86.00	85.00	1.0
Housing	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	0.0
Soil/Water Conservation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.0
TOTAL	469.65	490.25	512.85	524.95	530.95	552.95	569.95	612.95	620.30	663.05	641.80	630.80	10.50
GENERAL FUND ANNUAL INC. FTE	33.40	20.60	22.60	12.10	6.00	22.00	17.00	43.00	50.35	42.75	21.50	10.50	
% INCREASE	7.66%	4.39%	4.61%	2.36%	1.14%	4.14%	3.07%	7.78%	9.11%	6.89%	3.47%	1.69%	

*This includes employees dedicated solely to local government. In addition, HR has employees who are classified in the School Division. These employees spend approximately 25% of their time performing human resource services for local government.

**The Community Development and General Services departments were part of an organizational change in FY 03/04. This change is reflected beginning in the FY 03/04 column.

***Family Support moved to the General Fund in FY 06/07. This chart combines Family Support FTE with Social Services for all years.

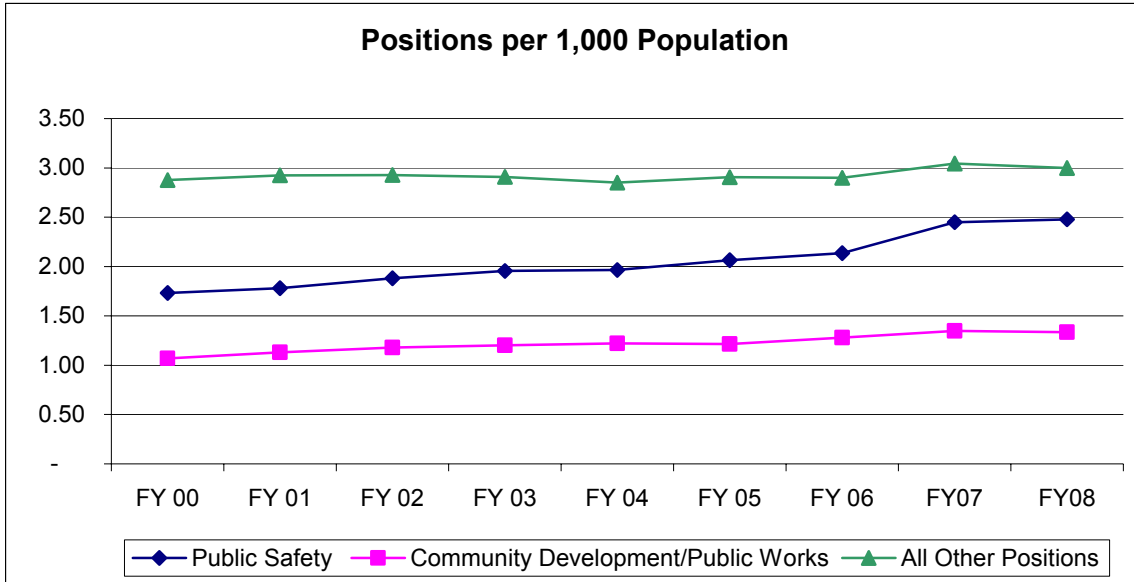
OTHER FUND FULL TIME EQUIVALENT (FTE) PERSONNEL													
Tow Park	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	0.0
Family Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Bright Stars	9.60	10.75	12.00	14.40	14.40	14.40	14.40	18.40	17.80	17.80	17.80	17.80	0.0
TOTAL	13.60	14.75	16.00	18.40	18.40	18.40	18.40	22.40	20.80	20.80	20.80	20.80	0.0
TOTAL ANNUAL INC., FTE	13.60	1.15	1.25	2.40	0.00	0.00	0.00	4.00	2.40	0.00	0.00	0.00	10.50

SUMMARY OF POSITION CHANGES

FY 06/07 Appropriated Positions		612.95	
FY 06/07 Revised	County Executive County Attorney Clerk of the Circuit Court Commonwealth's Attorney Police General Services Social Services	Community Engagement Specialist Paralegal Office Associate Legal Services Assistant Office Associate Grounds Maintenance Workers Office Associate <u>Bright Stars Coordinator</u> Additions Over FY 06/07 Approp	1.00 1.00 1.00 1.00 0.50 2.00 0.25 0.60 7.35
FY 07/08 Adopted	County Attorney Police Fire/Rescue Social Services Community Development	Assistant County Attorney Police Officers East Rivanna Personnel Child Welfare Supervisor Child Welfare Office Associate <u>Rural Area Planner</u> Adopted FY 07/08	0.50 2.00 5.00 1.00 1.00 1.00 10.50
Total Increase Over FY 06/07 Appropriated		17.85	
FY 07/08 Recommended Positions		630.80	

POSITION TRENDS

Since FY 99/00, growth in the ratio of positions to population has occurred mostly in the Public Safety and Community Development/Public Works areas of the budget. Positions per 1,000 population for other areas actually declined between FY 00/01 and FY 03/04. Since then, growth in other areas has occurred primarily in Social Services.



Most of the growth in the ratio of positions to 1,000 population has taken place in the area of Public Safety. Between FY 99/00 and FY 07/08, 86 new public safety employees have been added. Approximately 60% of the new position growth in public safety is due to the transition from a volunteer fire and rescue system to a system staffed with paid, career firefighters. The new Hollymead Fire Rescue station added 18 new positions in FY 06/07. The remaining growth is in the Police Department. Currently, the officer to population ratio is 1.26 officers per 1,000 population. This is 21 officers short of the accepted 1.5 officers per 1,000 population staffing standard.

Growth in Community Development and Public Works has been relatively steady since FY 99/00, reflecting the County's commitment to protect natural resources and manage growth effectively. In recent years, the County has added a Transportation Planner, planners for Neighborhood Plan implementation, an Environmental Compliance Manager, and positions supporting water resource management.

FIVE YEAR FINANCIAL FORECAST

General Government Expenditures

	Budget 2008	Projected 2009	Projected 2010	Projected 2011	Projected 2012
General Local Government Admin	10,935,341	11,489,682	11,991,580	12,518,266	13,073,284
Judicial	3,741,011	3,915,593	4,096,860	4,287,918	4,489,380
Public Safety	28,583,068	31,792,525	33,783,003	36,426,253	38,963,610
General Services/Public Works	4,464,688	4,634,241	4,843,161	5,069,276	5,252,998
Human Services	18,500,343	19,068,027	19,771,990	20,509,692	21,283,040
Parks & Recreation/Culture	6,121,821	6,410,336	6,901,802	7,312,596	7,866,815
Community Development	8,128,556	8,630,676	9,097,821	9,637,346	10,090,059
Non-Departmental	138,662,388	148,980,821	160,645,142	172,277,137	184,256,778
Expenditures	219,137,216	234,921,901	251,131,357	268,038,483	285,275,965

General Government Revenues

Local Revenues					
General Property Taxes (incl. PPT)	150,221,024	162,923,810	176,674,546	191,443,354	206,835,222
Other Local Taxes	45,563,100	49,268,928	51,547,702	53,627,143	55,581,223
Permits and Fees	1,462,450	1,496,857	1,532,119	1,568,258	1,605,299
Fines and Forfeitures	378,850	390,216	401,922	413,980	426,399
Use of Money/Property	1,548,685	1,701,854	1,870,339	2,055,673	2,259,540
Charges for Services	2,099,167	3,371,109	3,903,336	4,071,570	4,251,580
Miscellaneous	8,400	8,400	8,400	8,400	8,400
Payments in Lieu of Taxes	74,278	78,735	83,459	88,466	93,774
Donations	5,800	8,410	12,195	17,682	25,639
Recovered Costs	<u>202,876</u>	<u>202,876</u>	<u>202,876</u>	<u>202,876</u>	<u>202,876</u>
Subtotal Local Revenues	201,564,630	219,451,193	236,236,893	253,497,402	271,289,952
State & Federal Revenues					
Payments in Lieu of Taxes - State	105,000	106,050	107,111	108,182	109,263
Non-Categorical Aid - State (excl.)	650,909	664,387	678,148	692,197	706,539
Shared Expenses - State	2,182,400	2,291,520	2,406,096	2,526,401	2,652,721
Categorical Aid - State	5,841,664	6,001,164	6,165,449	6,334,662	6,508,952
Payments in Lieu of Taxes - Fed	21,700	22,134	22,577	23,028	23,489
Categorical Aid - Fed	<u>5,436,763</u>	<u>5,708,601</u>	<u>5,994,031</u>	<u>6,293,733</u>	<u>6,608,419</u>
Subtotal State & Federal	14,238,436	14,793,856	15,373,411	15,978,202	16,609,384
Subtotal Local State & Federal	215,803,066	234,245,049	251,610,304	269,475,604	287,899,336
Transfers	3,036,929	3,036,929	3,036,929	3,036,929	3,036,929
Use of Fund Balance	297,221	0	0	0	0
Revenues	219,137,216	237,281,978	254,647,233	272,512,533	290,936,265

FIVE YEAR FINANCIAL FORECAST

Major Assumptions

	2008	2009	2010	2011	2012
<u>Expenditure Assumptions</u>					
Salary Increases					
Market Increase	4.00%	3.75%	3.75%	3.75%	3.75%
Merit Increase	0.70%	0.70%	0.70%	0.70%	0.70%
Reclassifications/New, etc.	0.30%	0.30%	0.30%	0.30%	0.30%
Department Operating Increase	2.00%	2.00%	2.00%	2.00%	2.00%
Agency Increase	8.44%	6.00%	6.00%	6.00%	6.00%
Public Safety Agency Increase	19.80%	8.00%	8.00%	8.00%	8.00%
Benefits					
FICA	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Retirement	12.96%	12.96%	12.96%	12.96%	12.96%
Life	1.13%	1.13%	1.13%	1.13%	1.13%
Health	6,040	6,644	7,308	8,039	8,843
Dental	225	236	248	260	273
Worker's Compensation	0.91%	0.91%	0.91%	0.91%	0.91%
<u>Revenue Assumptions</u>					
Property Tax Rate	0.68	0.68	0.68	0.68	0.68
Reappraisal Rate + New Const.	18.18%	9.40%	9.34%	9.21%	8.75%
Real Estate Collection Rate	99.21%	99.21%	99.21%	99.21%	99.21%
Public Service Tax % +/-	1.94%	2.00%	2.00%	2.00%	2.00%
Public Service Tax Collection Rate	100.00%	100.00%	100.00%	100.00%	100.00%
Mobile Homes Tax % +/-	3.07%	2.00%	2.00%	2.00%	2.00%
Mobile Homes Tax Collection Rate	86.33%	86.33%	86.33%	86.33%	86.33%
Personal Property Tax Rate	4.28	4.28	4.28	4.28	4.28
Personal Property % +/-	5.56%	6.00%	6.00%	6.00%	6.00%
Personal Property Collection Rate	95.19%	95.19%	95.19%	95.19%	95.19%
Machinery & Tools % +/-	1.15%	2.00%	2.00%	2.00%	2.00%
Machinery & Tools Collection Rate	100.00%	100.00%	100.00%	100.00%	100.00%

In addition to the assumptions listed above, the model includes the following assumptions:

- Splits new local tax revenues with the schools on a 60/40 basis in each of the years;
- Funds 2 new police officers in FY 07/08 and 4 new police officers in each of the subsequent years;
- Includes all initiatives approved in the FY 07/08 Adopted Budget;
- Includes the operating impact of planned capital expenditures;
- Does not include any new initiatives not related to capital expenditures in any of the out years; and
- Assumes that EMS billing will begin during FY 08/09 as a new revenue source for the County.