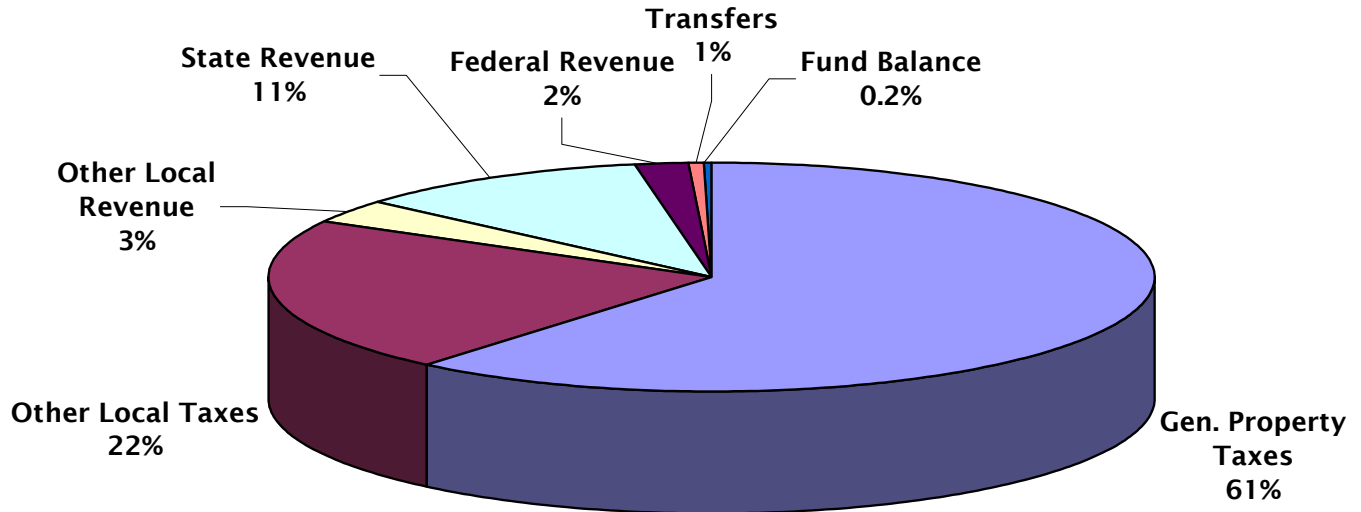


GENERAL FUND REVENUES

FY 08/09 RECOMMENDED
GENERAL FUND REVENUES
\$221,149,109



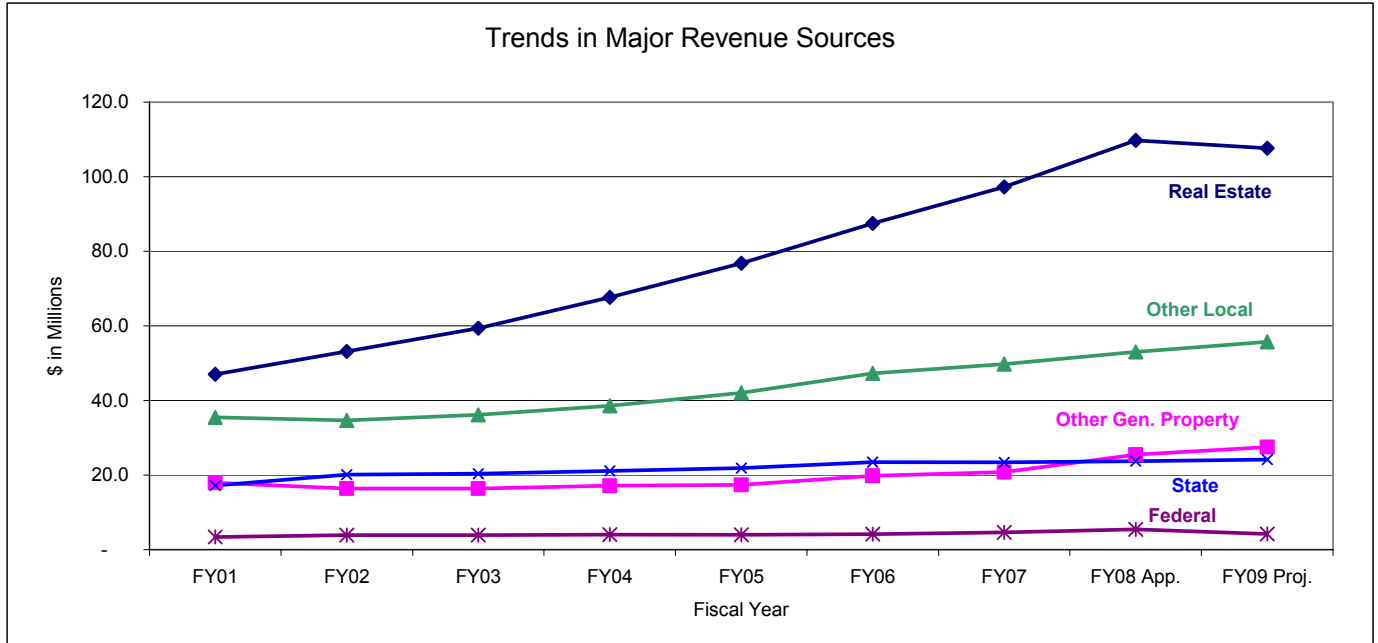
	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
General Property Taxes	\$118,073,019	\$135,260,353	\$130,707,268	\$135,154,890	\$135,154,890	(\$105,463)	-0.1%
Other Local Taxes	43,987,261	47,235,395	46,331,650	48,495,365	48,495,365	1,259,970	2.7%
Permits And Fees	1,348,609	1,462,450	1,438,300	1,734,600	1,734,600	272,150	18.6%
Fines And Forfeitures	494,194	378,850	529,200	549,300	549,300	170,450	45.0%
Use Of Money And Property	1,536,604	1,548,685	1,353,168	1,424,681	1,424,681	(124,004)	-8.0%
Charges For Services	2,076,928	2,099,167	2,086,666	3,217,259	3,217,259	1,118,092	53.3%
Miscellaneous	4,047	8,400	7,037	8,300	8,300	(100)	-1.2%
Payments In Lieu Of Taxes	64,827	74,278	80,952	82,278	82,278	8,000	10.8%
Donations	5,800	5,800	9,800	5,800	5,800	0	0.0%
Recovered Costs	237,036	202,876	285,328	206,100	206,100	3,224	1.6%
LOCAL REVENUES	\$167,828,325	\$188,276,254	\$182,829,369	\$190,878,573	\$190,878,573	\$2,602,319	1.4%
Payments In Lieu Of Taxes-State	94,496	105,000	107,000	108,000	108,000	3,000	2.9%
Non-Categorical Aid-State	15,623,828	15,611,579	15,619,352	15,531,470	15,531,470	(80,109)	-0.5%
Shared Expenses-State	2,124,619	2,182,400	2,208,860	2,199,855	2,199,855	17,455	0.8%
Categorical Aid-State	5,550,478	5,841,664	5,782,480	6,291,226	6,291,226	449,562	7.7%
Subtotal, State	\$23,393,422	\$23,740,643	\$23,717,692	\$24,130,551	\$24,130,551	\$389,908	1.6%
Payments In Lieu Of Taxes-Federal	21,373	21,700	21,265	21,700	21,700	0	0.0%
Categorical Aid-Federal	4,609,328	5,436,763	4,122,641	4,232,544	4,232,544	(1,204,219)	-22.1%
Subtotal, Federal	\$4,630,701	\$5,458,463	\$4,143,906	\$4,254,244	\$4,254,244	(\$1,204,219)	-22.1%
STATE & FEDERAL REVENUES	\$28,024,122	\$29,199,106	\$27,861,598	\$28,384,795	\$28,384,795	(\$814,311)	-2.8%
TOTAL REVENUES	\$195,852,448	\$217,475,360	\$210,690,967	\$219,263,368	\$219,263,368	\$1,788,008	0.8%
Transfers	2,155,293	1,364,635	1,746,102	1,474,241	1,474,241	109,606	8.0%
REVENUES and TRANSFERS	\$198,007,741	\$218,839,995	\$212,437,069	\$220,737,609	\$220,737,609	\$1,897,614	0.9%
Fund Balance Appropriations:	0	297,221	2,369,590	0	411,500	114,279	38.4%
TOTAL REVS, TRANSFERS, FUND BAL:	\$198,007,741	\$219,137,216	\$214,806,659	\$220,737,609	\$221,149,109	\$2,011,893	0.9%



REVENUE OVERVIEW

Reliance on Real Estate Taxes

General property taxes continue to make up the largest portion of General Fund revenues. Of these revenues, real estate taxes are the largest category. The County’s increasing reliance on real estate taxes to fund budget needs can be seen in the graph below. While other major sources of revenue have remained relatively flat, real estate tax receipts have grown steadily, more than doubling since FY 00/01. In that same time period, all other sources of revenue increased by only 50.7%.



Although real estate taxes are projected to decrease 1.9% from the original FY 07/08 budget, they are projected to increase 1.1% over the revised FY 07/08 estimate.

LOCAL REVENUES

The largest source of local revenue for Albemarle County consists of general property taxes and other local taxes.

General Property Taxes

General property taxes are *ad valorem* taxes based on the assessed value of real and personal property owned by businesses, individuals, and public service corporations. Both real and personal property are assessed at 100% valuation with tax rates applied per \$100 of assessed value. General property taxes consist of real estate, public service, personal property, mobile home, and machinery and tools taxes.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
CURRENT:							
Real Estate	\$97,284,286	\$109,764,865	\$106,448,218	\$107,663,890	\$107,663,890	(\$2,100,975)	-1.9%
Public Service	1,485,718	1,571,810	1,979,870	2,023,000	2,023,000	451,190	28.7%
Local Personal Property	16,809,812	21,165,000	20,150,000	23,000,000	23,000,000	1,835,000	8.7%
Machinery & Tools	660,942	694,400	627,280	642,000	642,000	(52,400)	-7.5%
Mobile Homes	70,060	76,178	69,000	70,000	70,000	(6,178)	-8.1%
Subtotal Current	\$116,310,818	\$133,272,253	\$129,274,368	\$133,398,890	\$133,398,890	\$126,637	0.1%
PER PENNY: CURRENT:							
Real Estate, avg tax rate	0.74	0.68	0.68	0.68	0.68	0.00	0.0%
Real Estate, per penny	1,335,677	1,638,424	1,595,545	1,614,072	1,614,072	(24,352)	-1.5%
Personal Property, inc PPTR, avg tax rate	4.28	4.28	4.28	4.28	4.28	0.00	0.0%
Personal Property, inc PPTR, per penny	75,808	86,028	83,500	90,193	90,193	4,165	4.8%
NON-CURRENT:							
Delinquent	\$886,286	\$967,100	\$682,900	\$806,000	\$806,000	(\$161,100)	-16.7%
Penalty	568,583	655,000	500,000	600,000	600,000	(55,000)	-8.4%
Interest & Fees	307,332	366,000	250,000	350,000	350,000	(16,000)	-4.4%
Subtotal Non-Current	\$1,762,201	\$1,988,100	\$1,432,900	\$1,756,000	\$1,756,000	(\$232,100)	-11.7%
TOTAL	\$118,073,019	\$135,260,353	\$130,707,268	\$135,154,890	\$135,154,890	(\$105,463)	-0.1%

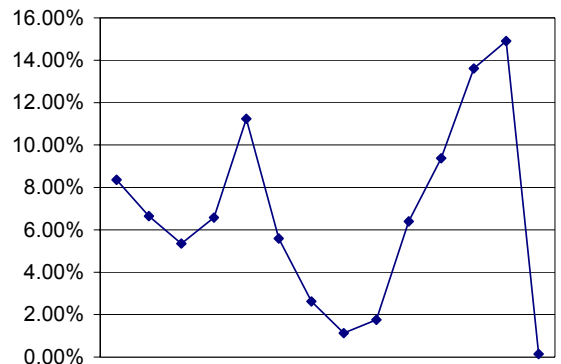
These taxes are projected to total \$135.2 million in FY 08/09, a 0.1% decrease of \$0.1 million from the FY 07/08 originally Appropriated Budget, and comprise 60.2% of General Fund revenues. If the Personal Property Tax Relief (PPTR) payments from the State were collected and classified as local personal property taxes in FY 08/09, general property taxes would be recorded at \$150.1 million. Personal Property Taxes may be categorized as follows:

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Local Personal Property Tax	\$16,809,812	\$21,165,000	\$20,150,000	\$23,000,000	\$23,000,000	\$1,835,000	8.7%
State PPTR	14,975,252	14,960,670	14,960,670	14,960,670	14,960,670	0	0.0%
Total Current Personal Property Tax	\$31,785,064	\$36,125,670	\$35,110,670	\$37,960,670	\$37,960,670	\$1,835,000	5.1%

Real Estate Property Tax is the largest source of revenue for the County and is expected to generate about \$107.7 million, 48.7% of General Fund revenues. This is a 1.9%, \$2.1 million, decrease from FY 07/08. Each penny on the real estate tax rates yields \$1.6 million in estimated collectable real estate tax revenues. The expected revenue reflects a deduction for an estimated land use deferral of \$18.2 million. The expected revenue includes \$2.5 million from estimated taxable new construction, divisions of property, and land use rollbacks. Real estate property taxes are paid in two installments due June 5 and December 5.

The reassessment increase for 2008 is 0.14%. This percentage includes the increase in the value of property deferred in the Land Use Program. When this amount is subtracted from the figures, the percentage increase in taxable value due to reassessment is negative 0.26%. Historically, reassessment increase percentages have been cyclical in nature. The chart to the right shows reassessment increases from 1983 to present.

Average Annual Reassessment



Public Service tax is levied on the real estate and tangible personal property owned by railroads, utilities, pipelines, and other businesses required to register with the State Corporation Commission. Public Service Corporation assessments are prepared by the Virginia Department of Taxation (TAX) and the State Corporation Commission and are based on the statewide total of capitalized equipment, percentage located in Albemarle, and the public service ratio calculated by TAX that varies directly with the statewide sales ratio. The Public Service is projected to total \$2.0 million, a 28.7% increase over FY 07/08. Each penny on the tax rate yields \$29,750 in tax revenues for FY 08/09.

Personal Property tax is levied on vehicles and other tangible non-real estate property owned by individuals, businesses, trusts, and taxable non-profit organizations. Qualified vehicles are eligible for a pro-rata share of Personal Property Tax Relief (PPTR) which consists of a fixed \$14.9 million payment from the State. Combined personal property tax and PPTR payments are projected to increase \$1.8 million over the FY 07/08 budget. The current tax rate is \$4.28 per \$100 of assessed value. Each penny on the personal property tax rate, including PPTR payments, yields \$88,693 in collectible tax revenues. Personal property taxes are generally paid in two installments due on June 5 and December 5.

The Albemarle County Board of Supervisors adopted an Ordinance on January 4, 2006 pursuant to Item 503.E of the 2005 Virginia Appropriations Act to implement the new PPTR program. The Ordinance continues the elimination of personal property tax for qualifying vehicles assessed at \$1,000 or less. The remaining state funds will be allocated on a percentage basis among qualifying personal use vehicles with assessed values of more than \$1,000 and applied to the first \$20,000 of assessed value. The specific percentage of PPTR relief will be calculated annually, based on estimated vehicle assessments, to fully use all available state PPTR relief.

Mobile Home taxes are levied on manufactured homes not classified as real estate that are owned by individuals and businesses. Mobile homes are assessed as tangible personal property, yet taxed at the real estate tax rate. Mobile home taxes are projected to total \$70,000, an 8.1% decrease from the FY 07/08 budget. Each penny on the tax rate yields \$1,029 in collectable tax revenue for FY 08/09.

Machinery and Tools tax is levied on equipment used by manufacturers in the manufacturing process. This tax revenue source declined in each year from FY 00/01 to FY 04/05 due to plant closing and relocations over the last several years. FY 05/06 revenues increased slightly over the previous year. Machinery and Tools tax revenues are projected to decrease \$52,400 from the FY 07/08 budget. Each penny on the tax rate yields \$1,500 in collectable tax revenue for FY 08/09.

Revenue Estimating

The total estimated fair market value of taxable real property on January 1, 2008 was \$18.2 billion before land use deferral and \$15.7 billion net land use deferral. The following table displays total real property assessed values, net of land use deferral, for the 2007 calendar year and prior nine years broken out by type of property:

Calendar Year	Residential	Multifamily	Commercial & Industrial	Agricultural *	Public Utilities	Total
1998	3,715,345,832	233,799,500	758,677,860	624,024,103	226,553,878	5,558,401,173
1999	3,983,953,333	244,125,972	839,340,833	653,507,500	233,038,055	5,953,965,693
2000	4,130,357,430	238,967,200	897,137,900	645,307,450	245,487,567	6,157,257,547
2001	4,769,968,200	275,942,500	1,050,891,900	678,897,600	256,060,813	7,031,761,013
2002	4,979,602,800	277,068,800	1,093,298,100	732,885,500	231,603,670	7,314,458,870
2003	6,136,460,300	327,245,300	1,302,364,800	828,912,700	250,683,214	8,845,666,314
2004	6,404,387,200	357,488,600	1,343,841,100	900,512,000	218,500,000	9,224,728,900
2005	8,207,531,600	456,871,900	1,668,660,200	1,126,919,700	253,418,070	11,713,401,470
2006	8,602,518,900	427,317,800	1,707,760,400	1,232,522,100	256,385,922	12,226,505,122
2007	11,285,843,400	501,467,200	2,148,046,800	1,489,277,400	276,123,282	15,700,758,082

* Net Land Use Deferral

The chart below shows the process by which the new real estate tax assessment base for FY 08/09 is calculated. The January 1, 2009 reassessment fair market taxable values are increased by one-half of the estimated January 1, 2008 reassessment, estimated new construction, and rollback revenues generated by land being withdrawn from the Land Use Program. The estimated fair market value is reduced by the estimated land use deferral. Taxable new construction and rollbacks is estimated to be \$366.7 million compared to \$668.3 million estimated for last year. The land use deferral is estimated to be \$2,679.7 million, which reduces available tax revenues by \$18.2 million.

REAL PROPERTY TAXABLE BASE: 2008/2009

January 1, 2008 Estimated Fair Market Value of Taxable Real Estate	\$18,225,689,700
Plus One-Half of Estimated January 1, 2008 Reassessment	(\$55,223,840)
Plus Estimated 2008 Taxable New Construction	\$182,256,897
Plus Estimated January 1, 2009 New Construction	\$106,421,991
Plus Estimated Taxable Land Use Rollback	\$78,033,452
Estimated 2007/2008 Fair Market Value of Taxable Real Property	\$18,537,178,200
Less Estimated Land Use Deferrals	\$2,679,651,200
Estimated 2007/2008 Real Property Taxable Base	\$15,857,527,000

REAL TAXABLE PROPERTY

	Taxable Base	Collection Rate	Recommended Tax Rate	Net Revenue Per Penny	Anticipated Revenue
Real Property	\$15,857,527,000	99.8%	\$0.68	\$1,583,293	\$107,663,890
Public Service	\$297,500,000	100.0%	\$0.68	\$29,750	\$2,023,000
Mobile Homes	<u>\$11,765,000</u>	87.5%	\$0.68	<u>\$1,029</u>	<u>\$70,000</u>
Total	<u>\$16,166,792,000</u>			<u>\$1,614,072</u>	<u>\$109,756,890</u>

PERSONAL PROPERTY

	Taxable Base	Collection Rate	Recommended Tax Rate	Net Revenue Per Penny	Anticipated Revenue
Personal Property, inc PPTR	\$915,077,000	96.9%	\$4.28	\$88,693	\$37,960,670
Machinery & Tools	<u>\$15,000,000</u>	100.0%	\$4.28	<u>\$1,500</u>	<u>\$642,000</u>
Total	<u>\$930,077,000</u>			<u>\$90,193</u>	<u>\$38,602,670</u>

Other Local Taxes:

Other local taxes include sales taxes, utility taxes, business taxes, motor vehicle licenses, recordation taxes, and prepared food and beverage taxes. These taxes are projected to generate about \$48.5 million in revenues for FY 08/09, an increase of \$1.3 million (2.7%) over the FY 07/08 budget. Combined, they represent 21.9% of the General Fund revenues. In FY 00/01, other local taxes made up 25.1% of all General Fund revenues.

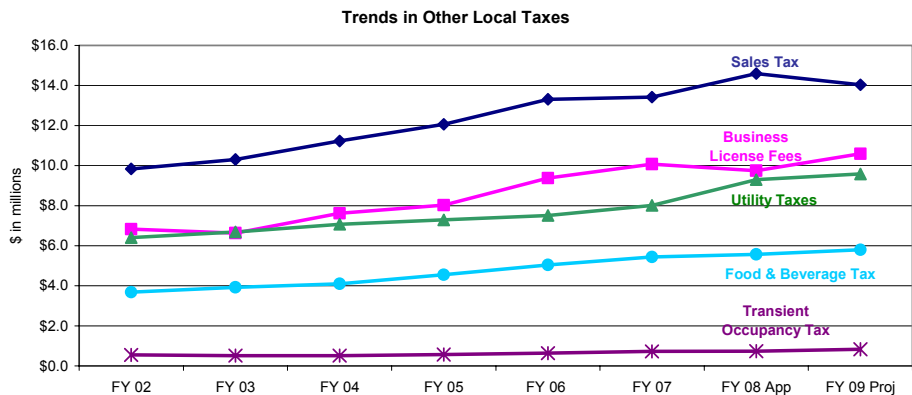
Other local taxes are excise taxes levied on the following categories:

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Penalty & Interest	\$108,888	\$107,000	\$103,500	\$106,500	\$106,500	(\$500)	-0.5%
Sales Tax	13,425,924	14,600,000	13,500,000	14,040,000	14,040,000	(560,000)	-3.8%
Consumer Utility Tax	7,698,635	8,967,095	8,901,750	9,257,500	9,257,500	290,405	3.2%
Utility Consumption Tax	314,682	327,300	313,400	327,665	327,665	365	0.1%
Business License	10,078,061	9,744,500	10,211,000	10,596,500	10,596,500	852,000	8.7%
Short Term Rental	95,137	97,500	105,000	110,000	110,000	12,500	12.8%
Decals	2,293,001	3,775,000	3,500,000	3,775,000	3,775,000	0	0.0%
Bank Franchise	522,370	415,000	500,000	525,000	525,000	110,000	26.5%
Clerk Fees	2,901,178	2,717,000	2,617,000	2,820,000	2,820,000	103,000	3.8%
Transient Occupancy	727,627	735,000	805,000	837,200	837,200	102,200	13.9%
Food & Beverage Tax	5,438,399	5,575,000	5,575,000	5,800,000	5,800,000	225,000	4.0%
Audit Revenues	383,359	175,000	200,000	300,000	300,000	125,000	71.4%
TOTAL	\$43,987,261	\$47,235,395	\$46,331,650	\$48,495,365	\$48,495,365	\$1,259,970	2.7%

Sales and Use taxes are revenues received by the County from 1 cent of the 5.0 cent state sales tax generated within the County. Local sales tax revenues are estimated to decrease due to unfavorable economic conditions. Sales tax revenues are projected to total \$14.0 million, a 3.8% decrease from the FY 07/08 budget. This projection is based on revised estimates for FY 07/08 that show a slow down of sales tax receipts during the current fiscal year.

Consumer Utility taxes are taxes collected by utility companies and remitted to the County from residential, industrial, and commercial users of telephone, gas, and electric services. The tax rate on residential telephone service is 20.0% of the first \$20. The commercial rate is 10.0% of the first \$3,000 and 2.0% on the excess. The basis for taxation of gas and electrical service has changed due to deregulation and is now based on usage. These taxes are projected to total \$9.6 million, a 3.1% increase over the FY 07/08 budget.

Business, Professional and Occupational License (BPOL) fees are revenues collected from businesses, professions, and occupations for the privilege of operating within the County. The fee to be paid by each business is calculated by multiplying the applicable rate by the business's gross receipts from the previous calendar year. BPOL fees are projected to total \$10.6 million, an 8.7% increase over the FY 07/08 budget. The increase is primarily due to strength in the home improvement and repair sector of local business activity realized in the prior year.



Motor Vehicle Licenses (County Decals) are registration fees collected from vehicle owners for the privilege of operating vehicles on County highways. During the FY 07/08 budget process, the Board raised the decal fee to the maximum allowable by the state. License fees are based on weight and range from \$38.50 to \$43.50 for motor vehicles and \$18.00 to \$28.50 for trailers. Motorcycle registrations cost \$21.00. Motor vehicle registrations are projected to total \$3.8 million.

Bank Franchise Tax is collected from banks doing business in the County. The tax is based on equity capital allocated by branch deposits. Real estate tax is paid directly to localities based on local assessment practices.

Clerk Fees. The recordation tax is levied on transactions including the recording of deeds, deeds of trust, mortgages, leases, contracts and agreements admitted to record by the Clerk of the Circuit Court and remitted to the County. Overall, the fees collected by the Clerk are estimated to be \$2.8 million, a 3.8% increase over the FY 07/08 budget.

Transient Occupancy Taxes are assessed on the use of rooms in hotels, motels, boarding houses and travel campgrounds by visitors. The authority to levy these taxes varies greatly among jurisdictions. Counties, through general law, have been limited to a maximum tax rate of 2.0%. However, the 1996 General Assembly granted Albemarle County (along with several other counties) special enabling legislation to levy a transient occupancy rate up to a maximum of 5.0%; however, the additional revenues generated from the incremental 3.0% may only be used for tourism or travel-related projects that increase tourism. The FY 08/09 projection reflects only the 2.0% transient tax revenues that can be used for general purposes. The 3.0% transient tax required to be used for tourism is directly deposited into the Tourism Fund. The projected General Fund portion of these revenues is estimated at \$837,200, a 13.9% increase over the FY 07/08 budget.

Food and Beverage Taxes are taxes assessed at 4 percent on the sales price of prepared food and beverages sold in the County. The Albemarle County food and beverage tax was passed by a county-wide referendum during the November 1997 election and became effective on January 1, 1998. Revenues from food and beverage taxes are projected to be \$5.8 million, an increase of \$225,000, or 4.0%, over the FY 07/08 budget. Food and beverage tax revenues continue to grow as the population increases, new restaurants open, and consumers increase their preference for convenience meals over home prepared meals. The projection for FY 08/09 is based on steady historical growth.

Permits and Fees

Permits and fees are revenues collected from permits and privilege fees required by the County. The revenue from permits is intended to offset the cost of processing applications for land use and zoning adjustments and code inspections provided by the County after the permit is obtained. The majority of permits are development-related. The total revenue from permits, fees and licenses is projected to be \$1.7 million, a \$272,150 increase over the FY 07/08 budget. These taxes represent 0.8% of the General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Inspection related fees	\$746,680	\$813,500	\$780,000	\$936,000	\$936,000	\$122,500	15.1%
Other development fees	528,284	571,000	553,750	678,300	678,300	107,300	18.8%
Animal License	10,745	11,000	14,000	15,000	15,000	4,000	36.4%
Land Use	4,635	8,000	9,000	9,500	9,500	1,500	18.8%
Solicitors	270	300	300	300	300	0	0.0%
Fire/Rescue	49,583	51,650	66,250	79,500	79,500	27,850	53.9%
Courts	8,412	7,000	15,000	16,000	16,000	9,000	128.6%
TOTAL	\$1,348,609	\$1,462,450	\$1,438,300	\$1,734,600	\$1,734,600	\$272,150	18.6%

Fines and Forfeitures

Fines and Forfeitures are revenues collected by the County for court and parking fines as a result of violations of County ordinances and regulations. Fines are projected to total \$549,300 in FY 08/09, an increase of \$170,450 (45.0%) over the FY 07/08 budget, and represent 0.2% of the General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Fines And Forfeitures	\$494,194	\$378,850	\$529,200	\$549,300	\$549,300	\$170,450	45.0%
TOTAL	\$494,194	\$378,850	\$529,200	\$549,300	\$549,300	\$170,450	45.0%

Revenue from the Use of Money and Property

Revenue from the use of money and property is earned by the County from the investment of funds, the sale of surplus property, and the rental of County facilities. Overall revenues are expected to decrease \$124,004 from the FY 07/08 budget. This category represents 0.6% of the General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Interest	\$890,169	\$850,000	\$725,000	\$769,275	\$769,275	(\$80,725)	-9.5%
Sale of Surplus	22,616	17,000	17,000	17,000	17,000	0	0.0%
Rent	623,819	681,685	611,168	638,406	638,406	(43,279)	-6.3%
TOTAL	\$1,536,604	\$1,548,685	\$1,353,168	\$1,424,681	\$1,424,681	(\$124,004)	-8.0%

Charges for Services

Charges for Services are revenues generated by the services performed by County personnel. The estimated FY 08/09 revenue is \$3.2 million, a 53.3% increase over the FY 07/08 budget, and represents 1.5% of the General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Fees of Clerk	\$763,182	\$850,000	\$675,000	\$750,000	\$750,000	(\$100,000)	-11.8%
Police & Sheriff	656,545	587,405	645,700	667,235	667,235	79,830	13.6%
Administration Fees	242,525	254,312	276,916	292,774	292,774	38,462	15.1%
Parks & Recreation	302,727	288,500	304,000	312,900	312,900	24,400	8.5%
EMS Billing	0	0	0	1,000,000	1,000,000	1,000,000	
Service & Sales	43,801	51,350	42,050	45,500	45,500	(5,850)	-11.4%
Court Fees	68,147	67,600	143,000	148,850	148,850	81,250	120.2%
TOTAL	\$2,076,928	\$2,099,167	\$2,086,666	\$3,217,259	\$3,217,259	\$1,118,092	53.3%

Excess Fees of the Clerk are revenues collected by the local Clerk of the Circuit Court and returned to the State. The State keeps two-thirds of the revenues and returns one-third to the locality after deducting the amount needed to operate the Clerk of the Circuit Court's Office. Excess fees are expected to total \$750,000, a \$100,000, or 11.8%, decrease from the FY 07/08 budget.

Police Department and Sheriff's Department Service Fees are revenues collected by the County when uniformed law enforcement officers are hired for security purposes at private events or other functions. Service fees are balanced by reimbursable overtime expenses in the Police Department and Sheriff's budgets. Fee income is expected to total \$667,235, a 13.6% increase over the FY 07/08 budget.

Administration Fees are earned for operational and construction related services rendered to the Jail, Juvenile Facility, and Emergency Communications Center. Fee income is expected to total \$292,774, a 15.1% increase over the FY 07/08 budget.

Parks & Recreation Fees are earned from operation of the County parks and community centers as well as various recreation programs. Fee income is expected to total \$312,900, an 8.5% increase over the FY 07/08 budget.

EMS Revenue Recovery Fees are billed for ambulance transport as a means to recover revenue. The Code of Virginia (§32.1-111.14) authorizes localities to charge for the provision of emergency medical services. Most health insurance policies include coverage for EMS transportation. It is projected that EMS billing will result in \$1.0 million in new revenue during FY 08/09.

Charges for Sales and Services include revenues from the sale of publications, maps, and information reports generated by County personnel. Revenues are projected to total \$45,500, an 11.4% decrease from the FY 07/08 budget.

Court Fees are miscellaneous fees collected on court convictions; include court security fees and fingerprinting.

Miscellaneous

Miscellaneous revenue is revenue collected by the County that is not classified in any other category. Miscellaneous revenues are expected to total \$8,300, a 1.2% decrease from the FY 07/08 budget.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Miscellaneous	\$4,047	\$8,400	\$7,037	\$8,300	\$8,300	(\$100)	-1.2%
TOTAL	\$4,047	\$8,400	\$7,037	\$8,300	\$8,300	(\$100)	-1.2%

Payments in Lieu of Taxes - Local

Payments in lieu of taxes are received from tax exempt organizations in lieu of property taxes. The expected revenues are estimated at \$82,278, a 10.85 increase over the FY 07/08 budget.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Payments in lieu of taxes	\$64,827	\$74,278	\$80,952	\$82,278	\$82,278	\$8,000	10.8%
TOTAL	\$64,827	\$74,278	\$80,952	\$82,278	\$82,278	\$8,000	10.8%

Donations

The County is projecting to receive \$5,800 in donations for FY 08/09.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Donations	\$5,800	\$5,800	\$9,800	\$5,800	\$5,800	\$0	0.0%
TOTAL	\$5,800	\$5,800	\$9,800	\$5,800	\$5,800	\$0	0.0%

Recovered Costs

Recovered costs are reimbursements from other governmental entities or insurance companies for costs incurred by the County on their behalf. Recovered costs are projected to total \$206,100 for FY 08/09, a 1.6% increase over the FY 07/08 budget, and represents less than one percent of the General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Recovered costs	\$237,036	\$202,876	\$285,328	\$206,100	\$206,100	\$3,224	1.6%
TOTAL	\$237,036	\$202,876	\$285,328	\$206,100	\$206,100	\$3,224	1.6%

STATE REVENUES

Payments in Lieu of Taxes - State

Payments in lieu of taxes are payments received from the State for service charges incurred by the University of Virginia in lieu of property taxes. The contribution for FY 08/09 is estimated to be \$108,000, a 2.9% increase over the FY 08/09 budget.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Payments In Lieu Of Taxes-St	\$94,496	\$105,000	\$107,000	\$108,000	\$108,000	\$3,000	2.9%
TOTAL	\$94,496	\$105,000	\$107,000	\$108,000	\$108,000	\$3,000	2.9%

Non-Categorical Aid - State

State non-categorical aid revenues are those revenues raised by the State and shared with the County. The use of such revenues is at the discretion of the County. Ratios, rate and distribution formulas are subject to change each year by the General Assembly. Overall, non-categorical revenues are projected to total \$15.5 million, a 0.5% decrease from the FY 07/08 budget, representing 7.0% of the General Fund Revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Alcohol related	\$100,448	\$100,448	\$100,448	\$0	\$0	(\$100,448)	-100.0%
In Lieu of Personal Property	491,698	523,361	516,034	527,500	527,500	4,139	0.8%
PPTR	14,975,252	14,960,670	14,960,670	14,960,670	14,960,670	0	0.0%
SPCA Sterilization Fund	2,152	2,100	2,200	2,300	2,300	200	9.5%
Mobile Home titling	54,278	25,000	40,000	41,000	41,000	16,000	64.0%
TOTAL	\$15,623,828	\$15,611,579	\$15,619,352	\$15,531,470	\$15,531,470	(\$80,109)	-0.5%

ABC revenue represents two-thirds of the profits of the Alcoholic Beverage Commission and is distributed quarterly to counties based upon the 2000 official census population figures. Wine taxes also are distributed based on the 2000 census; 44.0% of these revenues go to the localities. In FY07, alcohol related revenues were frozen by the state at the FY06 level due to state revenue concerns. The State has allocated all revenue from this source for FY 08/09 to other priorities.

Also included in this category is a 4.0% tax on leased vehicles.

Shared Expenses - State

State shared expenses represent the State's share of activities that are considered to be a shared state/local responsibility. This revenue funds the Constitutional Officers and is determined by the Compensation Board on an annual basis. These funds are projected to increase \$17,455 over the FY 07/08 budget. This category represents 1.0% of the General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Commonwealth Attorney	\$454,015	\$510,100	\$455,202	\$458,877	\$458,877	(\$51,223)	-10.0%
Clerk of Circuit Court	425,904	369,200	375,712	366,226	366,226	(2,974)	-0.8%
Sheriff	687,364	738,300	768,592	770,453	770,453	32,153	4.4%
Medical Examiner	30	0	0	0	0	0	
Registrar	61,010	61,000	60,278	62,596	62,596	1,596	2.6%
Director of Finance	496,295	503,800	549,076	541,703	541,703	37,903	7.5%
TOTAL	\$2,124,619	\$2,182,400	\$2,208,860	\$2,199,855	\$2,199,855	\$17,455	0.8%

Categorical Aid – State

State categorical aid includes revenues received from and designated by the Commonwealth for a specific use by the County. Categorical aid revenues include: social services revenues; housing improvement funds; HB 599 police funds; Emergency Medical Service (EMS) funds; Fire Service Program (FSP) Funds; recordation fees (distributed for transportation and/or education purposes); and specific purpose grants. Some revenues are received on a reimbursable basis and are principally provided through the Department of Social Services. Categorical aid revenues are projected to total \$6.3 million, a 7.7% increase over the FY 07/08 budget, and represents 2.8% of General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-APP	FY09 / FY08 REC/APP
Social Services	\$2,102,510	\$2,295,141	\$2,275,005	\$2,750,542	\$2,750,542	\$455,401	19.8%
Recordation Tax	555,354	525,000	560,000	560,000	560,000	35,000	6.7%
Law Enforcement	2,377,228	2,514,584	2,388,084	2,388,084	2,388,084	(126,500)	-5.0%
EMS & Fire Service	270,578	243,111	290,525	297,800	297,800	54,689	22.5%
Misc. Grants	12,000	5,000	12,000	5,000	5,000	0	0.0%
Misc. State Revenue	119	0	0	9,600	9,600	9,600	
Medicaid Reimbursement	232,689	258,828	256,866	280,200	280,200	21,372	8.3%
TOTAL	\$5,550,478	\$5,841,664	\$5,782,480	\$6,291,226	\$6,291,226	\$449,562	7.7%

FEDERAL REVENUES

Payments in Lieu of Taxes – Federal

The Federal Government makes payments in lieu of taxes to the County for tax-exempt park lands located within the County. The total payment will be approximately \$21,700 for FY 08/09.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-BUD	FY09 / FY08 REC/APP
Payments In Lieu Of Taxes-Fede	\$21,373	\$21,700	\$21,265	\$21,700	\$21,700	\$0	0.0%
TOTAL	\$21,373	\$21,700	\$21,265	\$21,700	\$21,700	\$0	0.0%

Categorical Aid - Federal

Federal categorical aid includes revenues received from and designated by the Federal Government for a specific use by the County. Such revenues usually are received on a reimbursable basis. Major categories reflect federal reimbursements for social services programs, and grants for law enforcement programs. Overall, federal categorical aid is projected to total \$4.2 million, a 22.1% decrease of \$1.2 million. This category represents 1.9% of the General Fund revenues.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-BUD	FY09 / FY08 REC/APP
Social Services	\$4,273,451	\$5,077,935	\$3,730,417	\$3,920,004	\$3,920,004	(\$1,157,931)	-22.8%
Grants	0	0	35,358	19,700	19,700	19,700	
Law Enforcement (COPS)	102,206	100,000	100,000	12,640	12,640	(87,360)	-87.4%
Medicaid Reimbursement	233,671	258,828	256,866	280,200	280,200	21,372	8.3%
TOTAL	\$4,609,328	\$5,436,763	\$4,122,641	\$4,232,544	\$4,232,544	(\$1,204,219)	-22.1%

TRANSFERS

Transfers are made to offset General Fund eligible expenses to administer or conduct programs, which are funded from dedicated special revenues or grant funds. The School Resource Officer and HUD family service coordinator programs are funded by grant monies transferred to the General Fund. Similarly, expenditures in the General Fund for the benefit of Tourism operations are also offset by transfers as is the Housing Office's administrative costs for managing HUD Section 8 Housing Rental assistance funds. The transfer from the E911 Service Tax Fund is now coming directly into the General Fund and is included in the Other Local Taxes section. This category is projected to total \$1.5 million, an 8.0% increase over the FY 07/08 budget.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-BUD	FY09 / FY08 REC/APP
Emerg. Comm. Center	\$854,855	\$0	\$0	\$0	\$0	\$0	
SEC 8 Reimb	286,302	340,000	298,000	323,000	323,000	(17,000)	-5.0%
Safe & Drug Free Schools	34,610	15,000	14,610	14,610	14,610	(390)	-2.6%
School Resource Officer	183,922	193,100	214,011	214,100	214,100	21,000	10.9%
Family Support	184,756	186,136	194,200	188,795	188,795	2,659	1.4%
Proffers	0	0	370,000	0	0	0	
Contribution Fund	13,000	0	0	0	0	0	
Tourism	510,000	630,399	630,400	653,736	653,736	23,337	3.7%
Other Funds	87,848	0	24,881	80,000	80,000	80,000	
TOTAL	\$2,155,293	\$1,364,635	\$1,746,102	\$1,474,241	\$1,474,241	\$109,606	8.0%

FUND BALANCE

Fund balance reflects the use of County savings for one-time expenditures or emergency needs. The use of \$0.4 million in fund balance revenues in FY 08/09 reflects the use of one-time reserve funds. Fund Balance is used to fund one-time costs associated with recommended initiatives.

	FY 06/07 ACTUAL	FY 07/08 APPROP	FY 07/08 ESTIMATE	FY 08/09 PROJECTED	FY 08/09 RECOMM	FY09-FY08 REC-BUD	FY09 / FY08 REC/APP
Fund Balance	\$0	\$297,221	\$2,369,590	\$0	\$411,500	\$114,279	38.4%
TOTAL	\$0	\$297,221	\$2,369,590	\$0	\$411,500	\$114,279	38.4%

