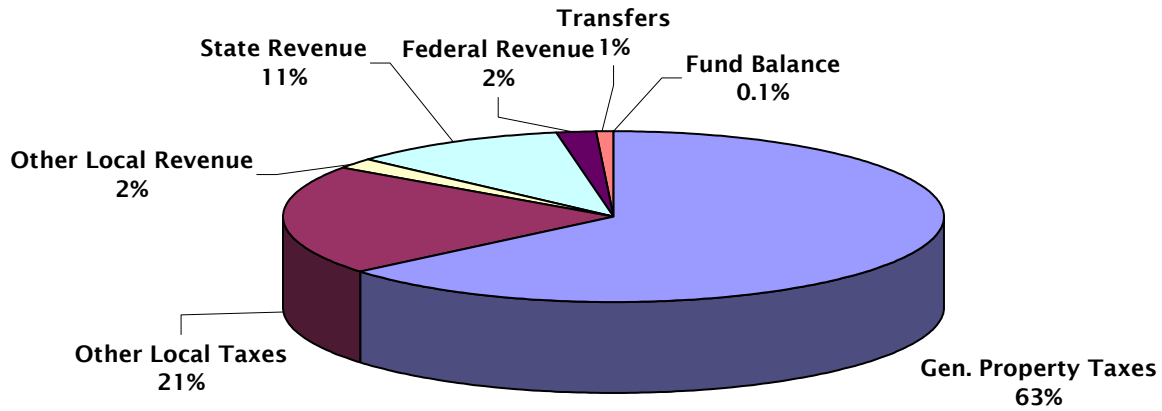


# GENERAL FUND REVENUES

FY 09/10 ADOPTED  
GENERAL FUND REVENUES  
\$218,840,522



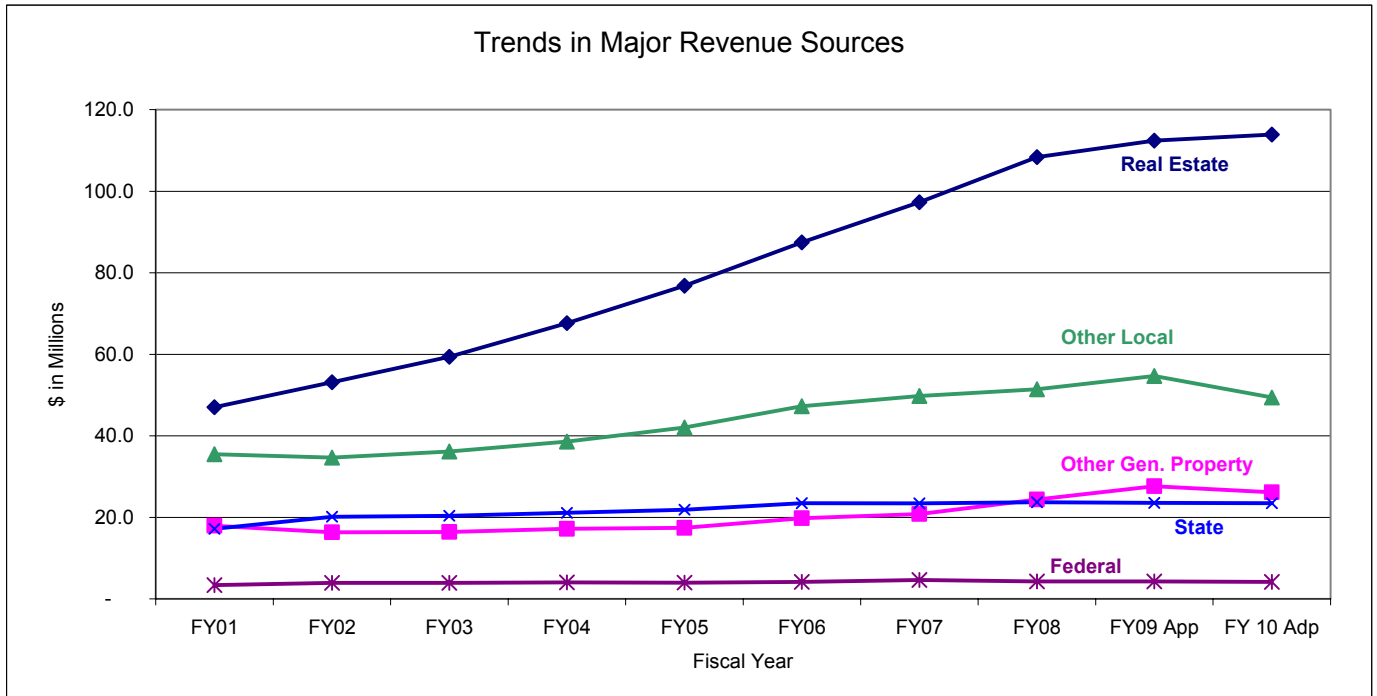
	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 ADP-APP	FY10 / FY09 ADP/APP
General Property Taxes	\$132,709,205	\$140,047,106	\$140,292,060	\$143,990,097	\$143,990,097	\$140,053,307	\$6,201	0.0%
Other Local Taxes	46,008,209	48,495,365	42,861,431	46,215,750	46,215,750	45,209,537	(3,285,828)	-6.8%
Permits And Fees	1,266,810	1,684,600	1,351,023	1,059,225	1,059,225	997,935	(686,665)	-40.8%
Fines And Forfeitures	441,600	549,300	566,225	511,500	511,500	535,550	(13,750)	-2.5%
Use Of Money And Property	1,200,082	1,424,681	644,308	744,927	744,927	718,627	(706,054)	-49.6%
Charges For Services	1,969,825	2,217,259	1,425,399	1,638,392	1,638,392	1,622,658	(594,601)	-26.8%
Miscellaneous	7,661	8,300	2,959	7,000	7,000	6,950	(1,350)	-16.3%
Payments In Lieu Of Taxes	82,314	82,278	90,076	84,178	84,178	84,178	1,900	2.3%
Donations	8,050	5,800	4,952	4,800	4,800	4,300	(1,500)	-25.9%
Recovered Costs	408,597	206,100	188,834	208,928	208,928	206,728	628	0.3%
<b>LOCAL REVENUES</b>	<b>\$184,102,353</b>	<b>\$194,720,789</b>	<b>\$187,427,267</b>	<b>\$194,464,797</b>	<b>\$194,464,797</b>	<b>\$189,439,770</b>	<b>(\$5,281,019)</b>	<b>-2.7%</b>
Payments In Lieu Of Taxes-State	112,783	108,000	120,000	114,000	114,000	\$114,000	6,000	5.6%
Non-Categorical Aid-State	15,617,701	15,531,470	15,506,296	15,513,070	15,513,070	15,513,070	(18,400)	-0.1%
Shared Expenses-State	2,194,530	2,199,855	2,139,465	2,079,388	2,079,388	2,136,105	(63,750)	-2.9%
Categorical Aid-State	5,784,084	6,291,226	5,670,408	5,708,456	5,708,456	5,847,592	(443,634)	-7.1%
State Revenue Reduction	0	(600,000)	0	(124,530)	(124,530)	(124,530)	475,470	
<b>Subtotal, State</b>	<b>\$23,709,098</b>	<b>\$23,530,551</b>	<b>\$23,436,169</b>	<b>\$23,290,384</b>	<b>\$23,290,384</b>	<b>\$23,486,237</b>	<b>(\$44,314)</b>	<b>-0.2%</b>
Payments In Lieu Of Taxes-Federal	21,265	21,700	33,748	21,300	21,300	21,300	(400)	-1.8%
Categorical Aid-Federal	4,278,656	4,232,544	4,172,947	4,259,551	4,259,551	4,117,083	(115,461)	-2.7%
<b>Subtotal, Federal</b>	<b>\$4,299,921</b>	<b>\$4,254,244</b>	<b>\$4,206,695</b>	<b>\$4,280,851</b>	<b>\$4,280,851</b>	<b>\$4,138,383</b>	<b>(\$115,861)</b>	<b>-2.7%</b>
<b>STATE &amp; FEDERAL REVENUES</b>	<b>\$28,009,019</b>	<b>\$27,784,795</b>	<b>\$27,642,864</b>	<b>\$27,571,235</b>	<b>\$27,571,235</b>	<b>\$27,624,620</b>	<b>(\$160,175)</b>	<b>-0.6%</b>
<b>TOTAL REVENUES</b>	<b>\$212,111,372</b>	<b>\$222,505,584</b>	<b>\$215,070,131</b>	<b>\$222,036,032</b>	<b>\$222,036,032</b>	<b>\$217,064,390</b>	<b>(\$5,441,194)</b>	<b>-2.4%</b>
Transfers	1,769,018	1,474,241	1,471,753	1,629,857	1,629,857	1,629,857	155,616	10.6%
<b>REVENUES and TRANSFERS</b>	<b>\$213,880,390</b>	<b>\$223,979,825</b>	<b>\$216,541,884</b>	<b>\$223,665,889</b>	<b>\$223,665,889</b>	<b>\$218,694,247</b>	<b>(\$5,285,578)</b>	<b>-2.4%</b>
Fund Balance Appropriations:	0	411,500	1,816,285	0	146,275	146,275	(265,225)	-64.5%
<b>TOTAL REVS, TRANSFERS, FUND BAL:</b>	<b>\$213,880,390</b>	<b>\$224,391,325</b>	<b>\$218,358,169</b>	<b>\$223,665,889</b>	<b>\$223,812,164</b>	<b>\$218,840,522</b>	<b>(\$5,550,803)</b>	<b>-2.5%</b>



# 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, growing 142% since FY 00/01. In that same time period, all other sources of revenue increased by only 39%.



# 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 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 ADP-APP	FY10 / FY09 ADP/APP
<b>CURRENT:</b>								
Real Estate	\$108,363,663	\$112,413,768	\$113,664,000	\$117,735,739	\$117,735,739	\$113,898,198	\$1,484,430	1.3%
Public Service	2,003,831	2,112,250	1,803,864	2,198,373	2,198,373	2,126,718	14,468	0.7%
Local Personal Property	19,973,283	23,000,000	21,478,000	21,146,662	21,146,662	21,146,662	(1,853,338)	-8.1%
Machinery & Tools	609,165	642,000	673,753	637,500	637,500	637,500	(4,500)	-0.7%
Mobile Homes	65,488	73,088	68,000	70,423	70,423	68,129	(4,959)	-6.8%
<b>Subtotal Current</b>	<b>\$131,015,430</b>	<b>\$138,241,106</b>	<b>\$137,687,617</b>	<b>\$141,788,697</b>	<b>\$141,788,697</b>	<b>\$137,877,207</b>	<b>(\$363,899)</b>	<b>-0.3%</b>
<b>PER PENNY: CURRENT:</b>								
Real Estate, avg tax rate	0.68	0.71	0.71 / 0.742	0.767	0.767	0.742	0.032	4.5%
Real Estate, per penny	1,624,014	1,614,072	1,592,267	1,564,596	1,564,596	1,564,596	(49,476)	-3.1%
Personal Property, inc PPTR, avg tax rate	4.28	4.28	4.28	4.28	4.28	4.28	0.00	0.0%
Personal Property, inc PPTR, per penny	83,045	90,193	86,711	85,852	85,852	85,852	(4,341)	-4.8%
<b>NON-CURRENT:</b>								
Delinquent	\$725,114	\$806,000	\$1,107,200	\$896,400	\$896,400	\$871,100	65,100	8.1%
Penalty	513,102	600,000	755,000	600,000	600,000	600,000	0	0.0%
Interest & Fees	455,559	400,000	742,243	705,000	705,000	705,000	305,000	76.3%
<b>Subtotal Non-Current</b>	<b>\$1,693,775</b>	<b>\$1,806,000</b>	<b>\$2,604,443</b>	<b>\$2,201,400</b>	<b>\$2,201,400</b>	<b>\$2,176,100</b>	<b>\$370,100</b>	<b>20.5%</b>
<b>TOTAL</b>	<b>\$132,709,205</b>	<b>\$140,047,106</b>	<b>\$140,292,060</b>	<b>\$143,990,097</b>	<b>\$143,990,097</b>	<b>\$140,053,307</b>	<b>\$6,201</b>	<b>0.0%</b>

NOTE: FY 08/09 Estimate is based on the Third Quarter Financial Report using a \$0.742 real estate tax rate effective January 2009. FY 09/10 Projected/Recommended is based on a \$0.767 real estate tax rate before setting aside \$0.025 in a revenue shortfall contingency.

General Property Taxes are projected to total \$140.1 million in FY 09/10, a slight increase of \$6,201 over the FY 08/09 original Appropriated Budget, and comprise 64.0% 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 09/10, general property taxes would be recorded at \$155.0 million. Personal Property Taxes may be categorized as follows:

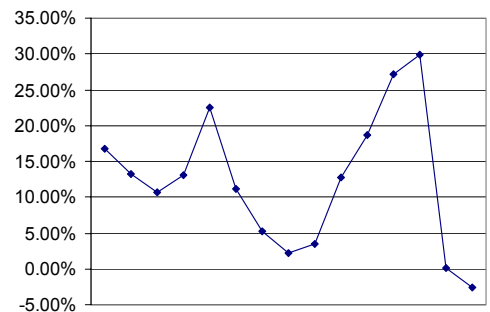
	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 ADP-APP	FY10 / FY09 ADP/APP
Local Personal Property Tax	\$19,973,283	\$23,000,000	\$21,478,000	\$21,146,662	\$21,146,662	\$21,146,662	(\$1,853,338)	-8.1%
State PPTR	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	0	0.0%
<b>Total Current Personal Property Tax</b>	<b>\$34,933,953</b>	<b>\$37,960,670</b>	<b>\$36,438,670</b>	<b>\$36,107,332</b>	<b>\$36,107,332</b>	<b>\$36,107,332</b>	<b>(\$1,853,338)</b>	<b>-4.9%</b>

**Real Estate Property Tax** is the largest source of revenue for the County and is expected to generate about \$113.9 million, 52.0% of General Fund revenues. This is a 1.3%, \$1.5 million, increase over FY 08/09 and is calculated based on a real estate tax rate of \$0.742 per \$100 of assessed value. Each penny on the real estate tax rate yields \$1.54 million in estimated collectable real estate tax revenues. The expected revenue reflects a deduction for an estimated land use deferral of \$19.2 million. The expected revenue includes \$1.6 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.

2000	\$0.76
2001	\$0.76
2002	\$0.76
2003	\$0.76
2004	\$0.76
2005	\$0.74
2006	\$0.74
2007	\$0.68
2008	\$0.71
2009	\$0.742

The budget was built on a 2009 reassessment decrease of 2.75% compared to a 2008 reassessment increase of 0.1%. Real estate values have decreased significantly throughout the country due to economic conditions. This

Average Annual Reassessment



percentage includes the decrease in the value of property deferred in the Land Use Program. When this amount is subtracted from the figures, the reassessments are down 2.8%. Historically, reassessment percentages have been cyclical in nature. The Average Annual Reassessment chart shows average rates from 1983 to present.

**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 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 \$2.1 million, a 0.7% increase over FY 08/09. Each penny on the tax rate yields \$28,662 in tax revenues for FY 09/10.

**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 decrease \$1.9 million from the FY 08/09 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 \$84,363 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 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. The rate of relief for 2008 was 51%.

**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 \$68,129, a 6.8% decrease from the FY 08/09 budget. Each penny on the tax rate yields \$918 in collectable tax revenue for FY 09/10.

**Machinery and Tools tax** is levied on equipment used by manufacturers in the manufacturing process. Machinery and Tools tax revenues are projected to decrease \$4,500 from the FY 08/09 budget. Each penny on the tax rate yields \$1,489 in collectable tax revenue for FY 09/10.

**Revenue Estimating**

The total estimated fair market value of taxable real property on January 1, 2009 was \$18.1 billion before land use deferral and \$15.5 billion net of land use deferral. The following table displays total real property assessed values, net of land use deferral, for the 2008 calendar year and prior nine years broken out by type of property:

Calendar Year	Residential	Multifamily	Commercial & Industrial	Agricultural *	Public Utilities	Total
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	224,439,050	12,194,558,250
2007	11,285,843,400	501,467,200	2,148,046,800	1,489,277,400	276,123,282	15,700,758,082
2008	11,446,584,300	455,876,100	2,368,262,600	1,538,524,600	297,500,000	16,106,747,600

\* Net Land Use Deferral

The chart below shows the process by which the new real estate tax assessment base for FY 09/10 is calculated. The January 1, 2009 reassessment fair market taxable values are increased by one-half of the estimated January 1, 2010 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 are estimated to be \$218.5 million compared to \$366.7 million estimated for last year. The land use deferral is estimated to be \$2,589.4 million, which reduces available tax revenues by \$19.2 million.

REAL PROPERTY TAXABLE BASE: 2009/2010

January 1, 2009 Estimated Fair Market Value of Taxable Real Estate	\$18,059,849,800
Plus Estimated 2009 Taxable New Construction	\$127,056,378
Plus Estimated 2009 Taxable Land Use Rollback	\$42,431,806
Plus One-Half of Estimated January 1, 2010 Reassessment	\$183,049,497
Plus One-Half of Estimated January 1, 2010 New Construction	\$49,007,929
<b>Estimated 2009/2010 Fair Market Value of Taxable Real Property</b>	<b>\$18,095,296,415</b>
Less Estimated Land Use Deferrals	\$2,589,361,699
<b>Estimated 2009/2010 Real Property Taxable Base</b>	<b>\$15,505,934,717</b>

REAL TAXABLE PROPERTY

	Taxable Base	Collection Rate	Recommended Tax Rate	Net Revenue Per Penny	Anticipated Revenue
Real Property	\$15,505,934,717	99.0%	\$0.742	\$1,535,016	\$113,898,198
Public Service	\$286,619,677	100.0%	\$0.742	\$28,662	\$2,126,718
Mobile Homes	<u>\$10,422,027</u>	88.1%	\$0.742	\$918	\$68,129
Total	<u>\$15,802,976,421</u>			<u>\$1,564,596</u>	<u>\$116,093,045</u>

PERSONAL PROPERTY

	Taxable Base	Collection Rate	Recommended Tax Rate	Net Revenue Per Penny	Anticipated Revenue
Personal Property, inc PPTR	\$888,966,546	94.9%	\$4.280	\$84,363	\$36,107,332
Machinery & Tools	<u>\$14,894,860</u>	100.0%	\$4.280	\$1,489	\$637,500
Total	<u>\$903,861,406</u>			<u>\$85,852</u>	<u>\$36,744,832</u>

The Net Revenue Per Penny is based on Fiscal Year, not Calendar Year, tax rates and assessments.

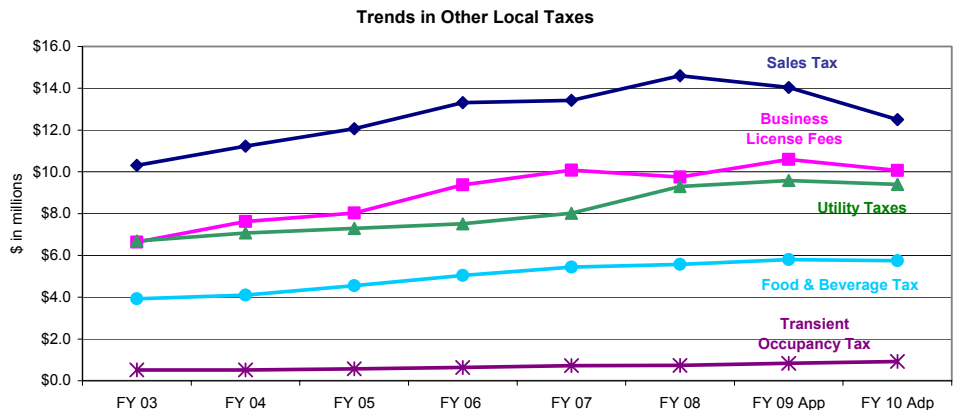
**Other Local Taxes:**

Other local taxes consist of sales taxes, utility taxes, business taxes, motor vehicle licenses, recordation taxes, and prepared food and beverage taxes. These taxes are projected to generate about \$45.2 million in revenues for FY 09/10, a decrease of \$3.3 million, 6.8%, from the FY 08/09 budget. Combined, they represent 20.7% of the General Fund revenues.

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

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Penalty & Interest	\$115,272	\$106,500	\$116,500	\$125,250	\$125,250	\$125,250	\$18,750	17.6%
Sales Tax	13,143,851	14,040,000	11,900,000	12,750,000	12,750,000	12,500,000	(1,540,000)	-11.0%
Consumer Utility Tax	9,077,525	9,257,500	8,627,000	9,269,700	9,269,700	9,071,816	(185,684)	-2.0%
Utility Consumption Tax	311,913	327,665	327,600	322,400	322,400	323,304	(4,361)	-1.3%
Business License	10,195,749	10,596,500	9,431,500	10,492,400	10,492,400	10,064,585	(531,915)	-5.0%
Short Term Rental	122,617	110,000	85,000	125,000	125,000	93,150	(16,850)	-15.3%
Vehicle Registration	3,284,383	3,775,000	3,725,000	3,700,000	3,700,000	3,800,000	25,000	0.7%
Bank Franchise	525,506	525,000	590,000	535,000	535,000	535,000	10,000	1.9%
Clerk Fees	2,148,870	2,820,000	1,748,000	1,878,000	1,878,000	1,871,432	(948,568)	-33.6%
Transient Occupancy	942,726	837,200	875,000	900,000	900,000	925,000	87,800	10.5%
Food & Beverage Tax	6,059,180	5,800,000	5,200,000	6,000,000	6,000,000	5,750,000	(50,000)	-0.9%
Audit Revenues	80,617	300,000	235,831	118,000	118,000	150,000	(150,000)	-50.0%
<b>TOTAL</b>	<b>\$46,008,209</b>	<b>\$48,495,365</b>	<b>\$42,861,431</b>	<b>\$46,215,750</b>	<b>\$46,215,750</b>	<b>\$45,209,537</b>	<b>(\$3,285,828)</b>	<b>-6.8%</b>

**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 decreasing due to unfavorable economic conditions. Sales tax revenues are projected to total \$12.5 million, an 11.0% decrease from the FY 08/09 budget.



**Consumer Utility taxes** are taxes collected by utility companies on residential, industrial, and commercial users of telephone, gas, and electric services. The Virginia Communications Sales and Use Tax replaced the Consumer Utility Tax on telephone and cable service effective January 1, 2007. This tax is levied by the Commonwealth at 5% of taxable use with a \$4 monthly cap on residential service and allocated to local jurisdictions based on prorated FY 05/06 receipts. 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 \$9.1 million, a 2.0% decrease from the FY 08/09 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 \$10.1 million, a 5.0% decrease from the FY 08/09 budget. The decrease is primarily due to the deteriorating economic conditions experienced throughout the nation.

**Motor Vehicle Licenses** are registration fees collected from vehicle owners for the privilege of operating vehicles on County highways. Formerly vehicles were required to display a decal on the windshield. That requirement was eliminated in 2008. Motor vehicle registrations are projected to total \$3.8 million, a 0.7% increase over FY 08/09.

**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. This tax is estimated to generate \$0.5 million, a 1.9% increase over the FY 08/09 budget.

**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 \$1.9 million, a 33.6% decrease from the FY 08/09 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%. 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 09/10 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 \$925,000, a 10.5% increase over the FY 08/09 budget.

**Food and Beverage Taxes** are taxes assessed at 4.0% 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 in the 1997 election and became effective on January 1, 1998. Revenue from food and beverage taxes is projected to be \$5.8 million, a 0.9% decrease of \$50,000 from the FY 08/09 budget.

**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, 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 \$1.0 million, a 40.8 % decrease of \$0.6 million from the FY 08/09 budget. These taxes represent 0.5% of the General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Inspection related fees	\$652,188	\$936,000	\$712,000	\$307,500	\$307,500	\$305,000	(\$631,000)	-67.4%
Other development fees	507,034	628,300	498,950	600,575	600,575	542,465	(85,835)	-13.7%
Animal License	17,463	15,000	46,000	43,420	43,420	46,000	31,000	206.7%
Land Use	6,725	9,500	5,000	4,100	4,100	4,400	(5,100)	-53.7%
Solicitors	310	300	710	520	520	710	410	136.7%
Fire/Rescue	67,662	79,500	68,000	86,600	86,600	80,350	850	1.1%
Cab Fee	0	0	10	10	10	10	10	100.0%
Registrar	0	0	353	0	0	0	0	
Courts	15,428	16,000	20,000	16,500	16,500	19,000	3,000	18.8%
<b>TOTAL</b>	<b>\$1,266,810</b>	<b>\$1,684,600</b>	<b>\$1,351,023</b>	<b>\$1,059,225</b>	<b>\$1,059,225</b>	<b>\$997,935</b>	<b>(\$686,665)</b>	<b>-40.8%</b>

**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 \$535,550 in FY 09/10, a 2.5% decrease of \$13,750 from the FY 08/09 budget, and represent 0.2% of the General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Fines And Forfeitures	\$441,600	\$549,300	\$566,225	\$511,500	\$511,500	\$535,550	(\$13,750)	-2.5%
<b>TOTAL</b>	<b>\$441,600</b>	<b>\$549,300</b>	<b>\$566,225</b>	<b>\$511,500</b>	<b>\$511,500</b>	<b>\$535,550</b>	<b>(\$13,750)</b>	<b>-2.5%</b>

**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 \$706,054 from the FY 08/09 budget. The decrease is due to reduced interest earnings and renegotiated rental rates for Social Services facilities provided by the County. This category represents 0.3% of the General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Interest	\$569,948	\$769,275	\$250,629	\$350,000	\$350,000	\$325,000	(\$444,275)	-57.8%
Sale of Surplus	22,869	17,000	11,432	23,100	23,100	23,100	6,100	35.9%
Rent	607,265	638,406	382,247	371,827	371,827	370,527	(267,879)	-42.0%
<b>TOTAL</b>	<b>\$1,200,082</b>	<b>\$1,424,681</b>	<b>\$644,308</b>	<b>\$744,927</b>	<b>\$744,927</b>	<b>\$718,627</b>	<b>(\$706,054)</b>	<b>-49.6%</b>

**Charges for Services**

Charges for Services are revenues generated by the services performed by County personnel. The estimated FY 09/10 revenue is \$1.6 million, a 26.8% decrease from the FY 08/09 budget, and represents 0.7% of the General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Fees of Clerk	\$593,370	\$750,000	\$33,941	\$200,000	\$200,000	\$200,000	(\$550,000)	-73.3%
Police & Sheriff	582,958	667,235	604,750	599,400	599,400	601,400	(65,835)	-9.9%
Administration Fees	276,915	292,774	292,774	305,942	305,942	305,942	13,168	4.5%
Parks & Recreation	329,600	312,900	328,700	335,250	335,250	330,800	17,900	5.7%
Service & Sales	45,099	45,500	46,234	44,800	44,800	46,116	616	1.4%
Court Fees	141,883	148,850	119,000	153,000	153,000	138,400	(10,450)	-7.0%
<b>TOTAL</b>	<b>\$1,969,825</b>	<b>\$2,217,259</b>	<b>\$1,425,399</b>	<b>\$1,638,392</b>	<b>\$1,638,392</b>	<b>\$1,622,658</b>	<b>(\$594,601)</b>	<b>-26.8%</b>

**Excess Fees of the Clerk** are revenues collected by the local Clerk of the Circuit Court and returned to the State. The State formerly kept one-third of the revenues and returned two-thirds to the locality after deducting the amount needed to operate the Clerk of the Circuit Court’s Office. The allocation has now been reversed to help offset the State revenue shortfall. Excess fees are expected to total \$200,000, a \$550,000 decrease from the FY 08/09 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 \$601,400, a 9.9% decrease from the FY 08/09 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 \$305,942, a 4.5% increase over the FY 08/09 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 \$330,800 a 5.7% increase over the FY 08/09 budget.

**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 \$46,116, a 1.4% increase over the FY 08/09 budget.

**Court Fees** are miscellaneous fees collected on court convictions; include court security fees and fingerprinting. Revenues are projected to total \$138,400 a 7.0% decrease from the FY 08/09 budget.

**Miscellaneous**

Miscellaneous revenue is revenue collected by the County that is not classified in any other category. Miscellaneous revenues are expected to total \$6,950, a 16.3% decrease from the FY 08/09 budget.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Miscellaneous	\$7,661	\$8,300	\$2,959	\$7,000	\$7,000	\$6,950	(\$1,350)	-16.3%
<b>TOTAL</b>	<b>\$7,661</b>	<b>\$8,300</b>	<b>\$2,959</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$6,950</b>	<b>(\$1,350)</b>	<b>-16.3%</b>

**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 \$84,178, a 2.3% increase over the FY 08/09 budget.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Payments in lieu of taxes	\$82,314	\$82,278	\$90,076	\$84,178	\$84,178	\$84,178	\$1,900	2.3%
<b>TOTAL</b>	<b>\$82,314</b>	<b>\$82,278</b>	<b>\$90,076</b>	<b>\$84,178</b>	<b>\$84,178</b>	<b>\$84,178</b>	<b>\$1,900</b>	<b>2.3%</b>

**Donations**

The County is projecting to receive \$4,300 in donations for FY 09/10.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Donations	\$8,050	\$5,800	\$4,952	\$4,800	\$4,800	\$4,300	(\$1,500)	-25.9%
<b>TOTAL</b>	<b>\$8,050</b>	<b>\$5,800</b>	<b>\$4,952</b>	<b>\$4,800</b>	<b>\$4,800</b>	<b>\$4,300</b>	<b>(\$1,500)</b>	<b>-25.9%</b>

**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 \$206,728 for FY 09/10, a 0.3% increase over the FY 08/09 budget, and represents less than one percent of the General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Recovered costs	\$408,597	\$206,100	\$188,834	\$208,928	\$208,928	\$206,728	\$628	0.3%
<b>TOTAL</b>	<b>\$408,597</b>	<b>\$206,100</b>	<b>\$188,834</b>	<b>\$208,928</b>	<b>\$208,928</b>	<b>\$206,728</b>	<b>\$628</b>	<b>0.3%</b>

# 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 09/10 is estimated to be \$114,000, a 5.6% increase over the FY 08/09 budget.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Payments In Lieu Of Taxes-St	\$112,783	\$108,000	\$120,000	\$114,000	\$114,000	\$114,000	\$6,000	5.6%
<b>TOTAL</b>	<b>\$112,783</b>	<b>\$108,000</b>	<b>\$120,000</b>	<b>\$114,000</b>	<b>\$114,000</b>	<b>\$114,000</b>	<b>\$6,000</b>	<b>5.6%</b>

## 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 0.1% decrease from the FY 08/09 budget, representing 7.1% of the General Fund Revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Alcohol related	\$100,448	\$0	\$0	\$0	\$0	\$0	\$0	
In Lieu of Personal Property	483,438	527,500	492,965	507,000	507,000	507,000	(\$20,500)	-3.9%
PPTR	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	\$0	0.0%
SPCA Sterilization Fund	2,211	2,300	2,642	2,400	2,400	2,400	\$100	4.3%
Recovered Costs	0	0	19	0	0	0	\$0	
Mobile Home titling	70,934	41,000	50,000	43,000	43,000	43,000	\$2,000	4.9%
<b>TOTAL</b>	<b>\$15,617,701</b>	<b>\$15,531,470</b>	<b>\$15,506,296</b>	<b>\$15,513,070</b>	<b>\$15,513,070</b>	<b>\$15,513,070</b>	<b>(\$18,400)</b>	<b>-0.1%</b>

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 09/10 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 decrease \$63,750 from the FY 08/09 budget. This category represents 1.0% of the General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Commonwealth Attorney	\$490,257	\$458,877	\$491,500	\$466,116	\$466,116	\$490,000	\$31,123	6.8%
Clerk of Circuit Court	358,179	366,226	380,000	349,322	349,322	375,000	\$8,774	2.4%
Sheriff	737,670	770,453	725,000	703,105	703,105	703,105	(\$67,348)	-8.7%
Registrar	58,956	62,596	59,865	59,900	59,900	59,900	(\$2,696)	-4.3%
Director of Finance	549,468	541,703	483,100	500,945	500,945	508,100	(\$33,603)	-6.2%
<b>TOTAL</b>	<b>\$2,194,530</b>	<b>\$2,199,855</b>	<b>\$2,139,465</b>	<b>\$2,079,388</b>	<b>\$2,079,388</b>	<b>\$2,136,105</b>	<b>(\$63,750)</b>	<b>-2.9%</b>

**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 \$5.8 million, a 7.1% decrease from the FY 08/09 budget, and represents 2.7% of General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Social Services	\$2,181,619	\$2,750,542	\$2,294,636	\$2,410,636	\$2,410,636	\$2,479,954	(\$270,588)	-9.8%
Recordation Tax	529,944	560,000	530,000	503,221	503,221	503,221	(56,779)	-10.1%
Law Enforcement	2,388,084	2,388,084	2,298,317	2,221,625	2,221,625	2,298,317	(89,767)	-3.8%
EMS & Fire Service	352,183	297,800	300,455	299,000	299,000	299,000	1,200	0.4%
Misc. Grants	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%
Misc. State Revenue	75,938	9,600	17,000	9,600	9,600	9,600	0	0.0%
Medicaid Reimbursement	251,316	280,200	225,000	259,374	259,374	252,500	(27,700)	-9.9%
<b>TOTAL</b>	<b>\$5,784,084</b>	<b>\$6,291,226</b>	<b>\$5,670,408</b>	<b>\$5,708,456</b>	<b>\$5,708,456</b>	<b>\$5,847,592</b>	<b>(\$443,634)</b>	<b>-7.1%</b>

**Revenue Reduction – State**

During the budget process, the State informed localities that there would be reductions to state support for localities in a variety of different areas, including Constitutional Officers, Police 599 funds, CSA, and jails. The FY 08/09 estimate is less than FY 08/09 appropriation because much of the actual reductions are reflected in the above categories. The total FY 09/10 reduction to Albemarle County is estimated to be \$750,000. Of this reduction, \$625,470 is reflected in the above categories. The remaining \$124,530 reduction is anticipated, but has not yet been identified.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
State Revenue Reduction	\$0	(\$600,000)	\$0	(\$124,530)	(\$124,530)	(\$124,530)	\$475,470	-79.2%
<b>TOTAL</b>	<b>\$0</b>	<b>(\$600,000)</b>	<b>\$0</b>	<b>(\$124,530)</b>	<b>(\$124,530)</b>	<b>(\$124,530)</b>	<b>\$475,470</b>	<b>-79.2%</b>

# 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 \$21,300 for FY 09/10.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Payments In Lieu Of Taxes-Fede	\$21,265	\$21,700	\$33,748	\$21,300	\$21,300	\$21,300	(\$400)	-1.8%
<b>TOTAL</b>	<b>\$21,265</b>	<b>\$21,700</b>	<b>\$33,748</b>	<b>\$21,300</b>	<b>\$21,300</b>	<b>\$21,300</b>	<b>(\$400)</b>	<b>-1.8%</b>

## 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 \$4.1 million, a 2.7% decrease of \$115,461. This category represents 1.9% of the General Fund revenues.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Social Services	\$3,906,686	\$3,920,004	\$3,828,300	\$3,955,068	\$3,955,068	\$3,864,583	(\$55,421)	-1.4%
Grants	35,358	19,700	35,007	0	0	0	(19,700)	-100.0%
Law Enforcement (COPS)	99,000	12,640	59,640	0	0	0	(12,640)	-100.0%
Medicaid Reimbursement	237,612	280,200	250,000	304,483	304,483	252,500	(27,700)	-9.9%
<b>TOTAL</b>	<b>\$4,278,656</b>	<b>\$4,232,544</b>	<b>\$4,172,947</b>	<b>\$4,259,551</b>	<b>\$4,259,551</b>	<b>\$4,117,083</b>	<b>(\$115,461)</b>	<b>-2.7%</b>

# 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 \$1.6 million, a 10.6% increase over the FY 08/09 budget.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
SEC 8 Reimb	\$303,632	\$323,000	\$322,000	\$292,256	\$292,256	\$292,256	(\$30,744)	-9.5%
HUD Grant Fund	20,408	0	0	0	0	0	0	
Safe & Drug Free Schools	14,610	14,610	12,558	12,857	12,857	12,857	(1,753)	-12.0%
School Resource Officer	214,011	214,100	232,800	232,800	232,800	232,800	18,700	8.7%
Family Support	186,136	188,795	188,795	188,795	188,795	188,795	0	0.0%
Proffers	370,000	0	0	0	0	0	0	
Contribution Fund	4,941	0	0	0	0	0	0	
Tourism	630,399	653,736	635,600	849,149	849,149	849,149	195,413	29.9%
CIP	0	70,000	70,000	54,000	54,000	54,000	(16,000)	-22.9%
Other Funds	24,881	10,000	10,000	0	0	0	(10,000)	-100.0%
<b>TOTAL</b>	<b>\$1,769,018</b>	<b>\$1,474,241</b>	<b>\$1,471,753</b>	<b>\$1,629,857</b>	<b>\$1,629,857</b>	<b>\$1,629,857</b>	<b>\$155,616</b>	<b>10.6%</b>

# FUND BALANCE

Fund balance reflects the use of County savings for one-time expenditures or emergency needs. The use of \$0.1 million in fund balance revenues in FY 09/10 reflects the projected use of reserve funds.

	FY 07/08 ACTUAL	FY 08/09 APPROP	FY 08/09 ESTIMATE	FY 09/10 PROJECTED	FY 09/10 RECOMM	FY 09/10 ADOPTED	FY10-FY09 APP-ADP	FY10 / FY09 APP/ADP
Fund Balance	\$0	\$411,500	\$1,816,285	\$0	\$146,275	\$146,275	(\$265,225)	-64.5%
<b>TOTAL</b>	<b>\$0</b>	<b>\$411,500</b>	<b>\$1,816,285</b>	<b>\$0</b>	<b>\$146,275</b>	<b>\$146,275</b>	<b>(\$265,225)</b>	<b>-64.5%</b>