



**COUNTY OF FAUQUIER**  
**OFFICE OF THE COUNTY ADMINISTRATOR**  
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*CATHERINE M. HERITAGE*  
*Deputy County Administrator*

**June 30, 2010**

Honorable Board of Supervisors and Citizens of Fauquier County:

The budget for Fiscal Year 2011, adopted on March 30, 2010, has been prepared in accordance with the requirements contained in the Code of Virginia, Section 15-2. This document represents the County's official plan of revenue and expenditures for the period July 1, 2010 through June 30, 2011.

The FY 2011 budget process was characterized by a challenging economic environment that will continue to impact the County's prospects for recovery and growth. While most authorities indicate that the country's financial system has stabilized from the turmoil and uncertainty that was characteristic of late 2008 and early 2009, the United States and the Washington region continue to suffer from increased levels of unemployment and a generally reduced level of economic activity. While many experts expect this to be a slow recovery, signs of increased economic viability have been seen in the stock markets and in the stabilizing of residential real estate prices, especially in the Washington Metropolitan region. Areas of concerns for 2010 include commercial real estate values and continued high unemployment rates.

The Commonwealth of Virginia has not been immune to these trends. A January 2010 report by the Commonwealth Institute indicated that the State had lost approximately 123,000 jobs since the beginning of the recession in December 2007. The U.S. Bureau of Labor Statistics reported in January that the national unemployment rate had reached 10.2% by March 2010, compared with 9.0% a year earlier and 5.1% in March 2008. Fauquier County's 6.3% unemployment rate was well below the statewide 7.6% rate, as well as the national unemployment rate. Residential foreclosure rates have stabilized somewhat from the elevated levels of the past year, with filings recorded with the Clerk of the Circuit Court in 2009 down by 14% from 2008, albeit 118% higher than 2007.

## **2010 Reassessment**

State law requires that localities periodically conduct a jurisdiction-wide assessment of real property to ensure that the assessed values reflect fair market value. Fauquier County conducts its reassessment on a quadrennial basis. The current reassessment was conducted in 2009, with an effective date of January 1, 2010. The previous assessment, which was based on 2006 values, contained significant adjustments to specific classes of property. Notices regarding the new assessments were sent to residents beginning in October 2009.

Overall, the County's taxable value fell from \$12.3 billion in 2009 to \$9.6 billion in 2010, a 21.8% decline, necessitating an increased real estate tax rate to ensure that the County would receive sufficient revenue to maintain services and meet its obligations. The countywide reassessment resulted in significantly varying trends among the different classes of property, with residential valuations declining by 24.9%, and commercial and industrial valuations increasing by 2.7%, on average.

The Board of Supervisors was determined to mitigate the impact of increasing taxes on the business community. The Code of Virginia prohibits localities from imposing separate real estate tax rates on different types of property. However, the State does permit the creation of a separate class of tangible personal property for businesses. The FY 2011 budget anticipates a reduction in the business personal property tax from the current \$4.65 rate to \$2.30 per \$100 assessed value.

The Board set the real property tax rate at 97¢ per \$100 in assessed value. The 97¢ tax rate includes special levies of 4.5¢ for the County's volunteer fire and rescue system and 0.6¢ for the Conservation Easement Service District. Coupled with declining property assessments, this will result in a decrease of \$154, or 5.1%, in the average residential tax bill in FY 2011. The 28.2% increase in real estate taxation on the business community will be offset by a 51.9% reduction in personal property taxation.

## **County Government Budget Reductions**

The damaged economy has brought substantial hardship to Fauquier County's residents and businesses. The recession has also resulted in reduced revenue at the state level, leading to shortfalls that have required repeated adjustments to funding for services and programs at a time of heightened demand. As a result, the Board of Supervisors has been engaged in continuous retrenchment of the County's budget since 2008.

The most significant impacts of the recession on County finances became apparent early in FY 2009, as the County experienced declines in personal property tax, sales tax, development activity, and revenue at the County landfill. In response to the projected shortfall, the Board of Supervisors implemented a series of reductions across the county government to reduce expenditures and focus available resources on the provision of core services. These reductions, which were approved during FY 2009 and for the FY 2010 budget, had a significant impact on services, including reduced hours at libraries and park facilities, reductions to facilities support and development staff, increased land use application fees, and a 50% reduction to funding for the Purchase of Development Rights program.

The Board of Supervisors adopted further reductions for the FY 2011 budget, impacting the County's landfill convenience sites, libraries, parks, facilities and community development programs. As a result, the County's work force has been reduced by 40.13 FTE, or 7.1%, since 2008. Reductions to the FY 2011 budget include:

- Landfill convenience sites and the Corral Farm convenience site will be closed two days per week;
- The County's three libraries will be closed for a half-day per week in addition to the reduced six day per week schedule implemented in mid-FY 2009;
- Parks and Recreation publications, including the "Good Times" newsletter, will no longer be available in printed form;
- Contributions to community organizations and community recreation organizations are reduced by 10% and 50%, respectively, with the reduction to community organizations coming in addition to a 10% reduction in FY 2010;
- Transitional employment services for disabled clients have been limited to State mandated levels, eliminating placement for two young adults, and;
- Funding for the Sheriff's Office has been reduced to hold one position vacant and reduce scheduled vehicle replacements.

#### **School Division Budget Reductions**

The Board of Supervisors has identified the maintenance of adequate funding for the Fauquier County school system as one of its top fiscal priorities. Nevertheless, the difficult fiscal environment required reductions to local funding in all areas. As a result, the Board reduced local funding for the School Division's operating fund by \$8,007,584 from FY 2010. Combined with reductions to State revenue, the School Division's operating budget was reduced by \$8,507,432, or 6.7%. Overall, the School Division's operating budget has declined by \$4,561,570, or 3.7%, since FY 2009.

#### **Adopted Budget Highlights**

The FY 2011 adopted budget totals \$249,270,198. General Fund expenditures total \$151,667,391, a decrease of \$8,982,373 from FY 10. The adopted budget includes the use of \$1.4 million in fund balance, based principally on the School Division's commitment to provide \$1.1 million at the end of FY 10. The FY 2011 adopted budget also includes funding for the Fauquier High School renovation project and implementation of the new asset replacement and debt service funds.

From FY 2000-2009, budgeted General Fund expenditures increased by 9.2% per year on average. The FY 2011 adopted budget represents the second consecutive year where General Fund expenditures declined from the prior year. General Fund expenditures have declined by \$10.6 million since FY 2009.

<b>FY 2011 Adopted Budget - General Fund Expenditures</b>				
<b>Category</b>	<b>FY 10 Adopted</b>	<b>FY 11 Adopted</b>	<b>FY 10-11 Change</b>	<b>FY 10-11 Change (%)</b>
General Government	\$10,335,220	\$10,348,537	\$13,317	0.1%
Judicial Administration	3,039,727	3,078,568	38,841	1.3%
Public Safety	18,034,446	18,289,437	254,991	1.4%
Public Works	7,933,980	7,724,597	(209,383)	(2.6%)
Health & Welfare	9,312,431	9,359,071	46,640	0.5%
Culture	5,316,821	5,211,881	(104,940)	(2.0%)
Community Development	4,444,781	4,271,856	(172,925)	(3.9%)
Non-Departmental	2,599,184	1,530,393	(1,068,791)	(41.1%)
Capital Improvements Fund	410,000	200,000	(210,000)	(51.2%)
Asset Replacement Fund	0	972,500	972,500	100.0%
Affordable Housing Fund	207,432	205,432	(2,000)	(1.0%)
Airport Enterprise Fund	16,000	16,000	0	0.0%
School Division Operating	84,899,812	76,892,228	(8,007,584)	(9.4%)
School Division Debt Service	13,170,225	12,416,671	(753,554)	(5.7%)
County Debt Service	929,705	1,150,220	220,515	23.7%
<b>Total General Fund</b>	<b>\$160,649,764</b>	<b>\$151,667,391</b>	<b>(\$8,982,373)</b>	<b>(5.6%)</b>

### **Capital Improvement Program**

The Board of Supervisors adopted the FY 2011-2016 Capital Improvement Program on May 13, 2010. The adopted CIP totals \$120.2 million from FY 2011 through FY 2016. Of this amount, \$50.7 million is allocated for school system projects, \$22.7 million for the county government, and \$13.7 million for utility projects. The proposed CIP also includes \$33.1 million for county government and school system office space needs.

The proposed CIP includes a significant commitment to cash funding capital projects, with \$12.8 million, or about 11% of total appropriations, in pay-go financing over the course of the six year planning period. The remaining \$107.5 million would be financed by debt issuance in compliance with the Board's debt policies.

During its consideration of the CIP, the Board directed staff to develop a framework to provide additional review of future projects through the Board's Facilities Planning and Implementation Committee. This analysis would take place in addition to the Planning Commission's review process. The Board also emphasized that the adoption of the CIP does not guarantee funding of any project beyond the current fiscal year, and indicated a desire to identify proffer funding, grants, and/or public-private partnerships as potential sources of financing in the future.

### **Future Trends**

Most analysts anticipate that the region will continue to experience a gradual economic recovery over the next year. Favorable impacts resulting from increased economic activity are likely to be muted, however, as the first positive signs would most likely come in the form of a determination at the State level that additional cuts to local funding will no longer be necessary.

Recovery in local revenue will initially become evident in “point of sale”-type revenues, such as sales, communications and recordation taxes. Community development revenue will begin to show activity above the historically depressed levels of recent years and any new construction will benefit the County’s tax base. However, with real property tax payments comprising about 55% of General Fund revenue, improvements in existing property values will not become evident until after the 2014 quadrennial reassessment.

County budgets in upcoming years will be characterized by important, competing needs, as the Board will be forced to weigh pressure from residents to restore services at facilities, such as the County’s parks, libraries and landfill convenience sites, against residents’ tax burdens. Health insurance costs continue to rise, as well as utility expenses, despite the low inflation environment. The adopted CIP anticipates a \$3.9 million increase in debt service expenses by FY 2016, despite a rigorous dedication of cash funding over the course of the six year program. The County will continue to dedicate resources toward its purchase of development rights program, the largest in the State, in part to lessen the long-term funding requirements needed to support residential growth.

In difficult economic times there tends to be an inverse relationship between the demand for services and the state of the economy. Residents finding themselves in economic distress look to government to provide the support they need. Maintaining an adequate safety net during this period of great hardship has been the core challenge over the past three years’ budgets, and will continue to be the case for the near future.

**Acknowledgements**

The FY 2011 budget process was successful due to the overwhelming dedication of our county’s staff and officials. I am especially appreciative of the efforts of the Office of Management and Budget, the Commissioner of the Revenue, the Treasurer, and the County’s Finance and Human Resources Departments, as well as the budgetary staff and management of the Fauquier County Schools. I am looking forward to working with the Board of Supervisors to accomplish its priorities in the most efficient and effective manner possible.

Sincerely,



Paul S. McCulla  
County Administrator

## **BUDGET REDUCTION MEASURES**

The Board of Supervisors implemented a series of reductions during the FY 2011 budget process in response to anticipated revenue shortfalls. The following table summarizes the entire set of expenditure reductions to the FY 2011 General Fund budget.

<b>General Fund Expenditure Reductions</b>			
<b>Department</b>	<b>FY 2011 Savings</b>	<b>FTE</b>	<b>Description</b>
Clerk of Circuit Court	\$34,693	0.31	Reduced chief deputy to part-time.
Commissioner of Revenue	41,817	1.00	Eliminated real estate technician position.
Community Development	148,602	1.00	Eliminated building code inspector and reduced contracted engineering services.
Contributions	65,620	0.00	Reduced contributions to outside organizations by 10%.
County Administration	31,581	0.47	Reduced water resources coordinator to part-time.
Environmental Services	78,000	0.00	Closed landfill convenience sites two days per week.
Finance	81,211	1.00	Eliminated senior accountant position.
General Services	126,617	2.00	Eliminated assistant director; replaced administrative associate position with temporary funding.
Human Resources	30,000	0.00	Eliminated funding for background checks on substitute teachers and volunteers.
Juvenile Detention	100,000	0.00	Reduced contract detention expenses.
Library	75,000	1.61	Closed libraries for ½ day per week in addition to current one day closure.
Management & Budget	5,000	0.00	Reduced grants program.
Non-Departmental	651,000	0.00	Reduced contingencies and reserves; added credit for vacancy savings.
Parks & Recreation	148,659	1.00	Eliminated assistant director and print edition of program brochure; reduced funding for community recreation organizations by 50%.
Planning Commission/BZA	10,519	0.00	Reduced funding for outside transportation and historic resource consultants.
School Division	8,007,584	0.00	Reduced General Fund transfer to School Operating Fund.
Sheriff	102,934	0.00	Froze school resource officer position and eliminated funding for one replacement vehicle.
Social Services	27,313	0.00	Reduced funding for mental health services.
<b>Total Reductions</b>	<b>\$9,766,150</b>	<b>8.39</b>	

## **BUDGET REDUCTION MEASURES**

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In addition to the reductions described above, the FY 2011 adopted budget includes the use of \$1,413,500 in anticipated fund balance, mostly generated by savings in the School Division and includes revenue anticipated from a \$5 increase in the landfill tipping fee. The adopted budget also envisions the creation of a separate personal property classification for business tangible property and incorporates a \$2.3 million reduction in revenue as a result of implementing a lower personal property tax rate for County businesses.

## ADOPTED EXPENDITURES BY FUND

Category	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 Change (\$)	FY 2010-11 Change (%)
<b><u>General Government</u></b>				
County Operating	\$61,016,590	\$59,814,340	(\$1,202,250)	(2.0%)
Landfill Fund	4,945,577	4,798,147	(147,430)	(3.0%)
Affordable Housing	207,432	205,432	(2,000)	(1.0%)
Airport	836,422	680,002	(156,420)	(18.7%)
Asset Replacement <sup>1</sup>	0	1,007,500	1,007,500	100.0%
Capital Projects	6,960,000	200,000	(6,760,000)	(97.1%)
Debt Service	<u>929,705</u>	<u>1,150,220</u>	<u>220,515</u>	<u>23.7%</u>
<b>Subtotal, General Government:</b>	<b>\$74,895,726</b>	<b>\$67,855,641</b>	<b>(\$7,040,085)</b>	<b>(9.4%)</b>
<b><u>School Division</u></b>				
School Operating	\$126,402,677	\$117,895,245	(\$8,507,432)	(6.7%)
Nutrition Program	4,521,867	4,721,604	199,737	4.4%
Textbooks	432,692	394,928	(37,764)	(8.7%)
Regional Governor's School	910,244	844,611	(65,633)	(7.2%)
Asset Replacement <sup>1</sup>	0	1,503,155	1,503,155	100.0%
Capital Projects	0	13,492,850	13,492,850	100.0%
Debt Service	<u>13,170,225</u>	<u>12,416,671</u>	<u>(753,554)</u>	<u>(5.7%)</u>
<b>Subtotal, School Division:</b>	<b>\$145,437,705</b>	<b>\$151,269,064</b>	<b>\$5,831,359</b>	<b>4.0%</b>
<b>Total, Government &amp; Schools:</b>	<b>\$220,333,431</b>	<b>\$219,124,705</b>	<b>(\$1,208,726)</b>	<b>(0.5%)</b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance	\$3,287,227	\$3,302,006	\$14,779	0.4%
Health Insurance	\$20,770,000	\$20,325,000	(\$445,000)	(2.1%)
<b><u>Special Levies</u></b>				
Volunteer Fire & Rescue	\$4,641,971	\$4,631,173	(\$10,798)	(0.2%)
Conservation Easement	\$641,000	\$667,314	\$26,314	4.1%
Ambulance Billing	\$680,306	\$1,220,000	\$539,694	79.3%
<b>Total Expenditures:</b>	<b>\$250,353,935</b>	<b>\$249,270,198</b>	<b>(\$1,083,737)</b>	<b>(0.4%)</b>

<sup>1</sup>The Asset Replacement Fund was established in FY 2011 using a combination of resources that were previously budgeted in the General and Capital Improvement Funds.

## ADOPTED LOCAL FUNDING

Category	FY 2011 Expenditures	FY 2011 Revenue	FY 2011 Local Funding	Local Funding % of Total
<b><u>General Government</u></b>				
County Operating	\$59,814,340	\$16,459,368	\$43,354,972	30.9%
Landfill Fund	4,798,147	4,798,147	0	0.0%
Affordable Housing	205,432	0	205,432	0.1%
Airport	680,002	664,002	16,000	0.0%
Asset Replacement	1,007,500	35,000	972,500	0.7%
Capital Projects	200,000	0	200,000	0.1%
<u>Debt Service</u>	<u>1,150,220</u>	<u>0</u>	<u>1,150,220</u>	<u>0.8%</u>
<b>Subtotal, General Government:</b>	<b>\$67,855,641</b>	<b>\$21,956,517</b>	<b>\$45,899,124</b>	<b>32.7%</b>
<b><u>School Division</u></b>				
School Operating	\$117,895,245	\$41,003,017	\$76,892,228	54.8%
Nutrition Program	4,721,604	4,721,604	0	0.0%
Textbooks	394,928	394,928	0	0.0%
Regional Governor's School	844,611	844,611	0	0.0%
Asset Replacement	1,503,155	1,503,155	0	0.0%
Capital Projects	13,492,850	13,492,850	0	0.0%
<u>Debt Service</u>	<u>12,416,671</u>	<u>0</u>	<u>12,416,671</u>	<u>8.9%</u>
<b>Subtotal, School Division:</b>	<b>\$151,269,064</b>	<b>\$61,960,165</b>	<b>\$89,308,899</b>	<b>63.7%</b>
<b>Total, Government &amp; Schools:</b>	<b>\$219,124,705</b>	<b>\$83,916,682</b>	<b>\$135,208,023</b>	<b>96.4%</b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance	\$3,302,006	\$3,302,006	\$0	0.0%
Health Insurance	\$20,325,000	\$20,325,000	\$0	0.0%
<b><u>Special Levies</u></b>				
Volunteer Fire & Rescue	\$4,631,173	\$201,658	\$4,429,515	3.2%
Conservation Easement	\$667,314	\$90,000	\$577,314	0.4%
Ambulance Billing	\$1,220,000	\$1,220,000	\$0	0.0%
<b>Total Appropriations:</b>	<b>\$249,270,198</b>	<b>\$109,055,346</b>	<b>\$140,214,852</b>	<b>100.0%</b>

## **GENERAL FUND EXPENDITURES BY CATEGORY**

A look at General Fund expenditures on a category basis provides a sense of the scope of reductions to the County government from FY 2009 through FY 2011. General Fund operating expenses declined by \$2,539,762 overall, or about 4.1%, over that period. All major categories decline from FY 2009, with the exception of employee benefits, due to increased health insurance and retirement expenses, and internal services, resulting from increased fuel and utility costs. General Fund operating expenses reflect the impact of program reductions, including the elimination of 41.64 FTE, or more than 7% of the workforce, since FY 2009.

<b>Description</b>	<b>FY 2009 Adopted</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Adopted</b>	<b>FY 2009-11 \$ Change</b>	<b>FY 2009-11 % Change</b>
Personal Services	\$28,640,135	\$28,347,041	\$28,162,681	(\$477,454)	(1.7%)
Employee Benefits	8,766,610	9,097,640	9,428,167	661,557	7.6%
Purchased Services	6,355,100	6,227,635	5,849,360	(505,740)	(0.8%)
Internal Services	731,198	879,721	920,780	189,582	25.9%
Other Charges	12,097,707	11,375,221	11,360,695	(737,012)	(6.1%)
Materials & Supplies	3,108,492	2,747,355	2,843,944	(264,548)	(8.5%)
Capital Outlay	663,308	479,441	443,320	(219,988)	(33.2%)
Reserves & Contingencies	1,991,552	1,862,536	805,393	(1,186,159)	(59.6%)
<b>Total:</b>	<b>\$62,354,102</b>	<b>\$61,016,590</b>	<b>\$59,814,340</b>	<b>(\$2,539,762)</b>	<b>(4.1%)</b>

## FUNCTIONAL AREA ANALYSIS

### General Government Administration

This category includes 12 agencies with budgets totaling \$10,348,537, or about 6.8% of General Fund expenditures. FY 2011 expenditures increase by \$13,317, or 0.1% from FY 2010, reflecting the combined impact of increased benefits costs, the elimination of 1.47 FTE, and reductions to the contractual services, including applicant background checks.

Description	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Board of Supervisors	\$254,905	\$255,785	\$880	0.3%
Commissioner of Revenue	1,245,548	1,215,289	(30,259)	(2.4%)
County Administration	756,986	747,592	(9,394)	(1.2%)
County Attorney	598,416	607,416	9,000	1.5%
Finance	1,446,902	1,361,326	(85,576)	(5.9%)
Geographic Info Systems	274,943	279,525	4,582	1.7%
Human Resources	1,568,994	1,546,004	(22,990)	(1.5%)
Independent Auditor	123,411	123,411	0	0.0%
Information Technology	2,331,823	2,436,490	104,667	4.5%
Management & Budget	395,361	395,955	594	0.2%
Registrar	372,441	394,997	22,556	6.1%
Treasurer	965,490	984,747	19,257	2.0%
<b>Total:</b>	<b>\$10,335,220</b>	<b>\$10,348,537</b>	<b>\$13,317</b>	<b>0.1%</b>

### Judicial Administration

This category includes eight agencies with budgets totaling \$3,078,568, or about 2.0% of General Fund expenditures. FY 2011 expenditures increase by \$38,841 or 1.3% from FY 2010, reflecting the combined impact of increased benefits costs and the elimination of 0.31 FTE. A grant-funded full-time position (1.00 FTE) was added mid-FY 2010 to Adult Court Services.

Description	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Adult Court Services	\$806,195	\$876,167	\$69,972	8.7%
Circuit Court	130,721	131,156	435	0.3%
Clerk of Circuit Court	1,083,759	1,045,858	(37,901)	(3.5%)
Commissioner of Accounts	2,400	2,400	0	0.0%
Commonwealth's Attorney	899,828	907,363	7,535	0.8%
General District Court	14,685	16,485	1,800	12.3%
Juv. & Dom Relations Court	14,366	11,366	(3,000)	(20.9%)
Magistrates	87,773	87,773	0	0.0%
<b>Total:</b>	<b>\$3,039,727</b>	<b>\$3,078,568</b>	<b>\$38,841</b>	<b>1.3%</b>

## FUNCTIONAL AREA ANALYSIS

### Public Safety

This category includes four agencies with budgets totaling \$18,289,437, or about 12.1% of General Fund expenditures. FY 2011 expenditures increase by \$254,991, reflecting the combined impact of increased benefits costs and the elimination contractual expenses and equipment replacement funding. A full-time firefighter/EMT position (1.00 FTE) was added to reduce overtime expenses in Fire, Rescue & Emergency Management, and a 1.00 FTE animal control officer was added to the Sheriff in mid-FY 2010.

Description	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Fire, Rescue & Emer. Mgmt.	\$2,855,222	\$2,911,898	\$56,676	2.0%
Juvenile Detention	407,683	305,173	(102,510)	(25.1%)
Juvenile Probation	4,284	4,284	0	0.0%
Sheriff	14,767,257	15,068,082	300,825	2.0%
<b>Total:</b>	<b>\$18,034,446</b>	<b>\$18,289,437</b>	<b>\$254,991</b>	<b>1.4%</b>

### Public Works

This category includes funding for two agencies in the General Fund: (1) the Environmental Services convenience sites and (2) the facilities maintenance, management and administrative components of the Department of General Services. Budgets for these agencies total \$7,724,597, or about 5.1% of General Fund expenditures, and include funding for landfill fee waivers for the County's incorporated towns and the Virginia Department of Transportation. FY 2011 expenditures decline by \$209,383, or 2.6%, reflecting the combined impact of increased benefits costs, the elimination of 2.00 FTE, and service reductions to the County's landfill convenience sites.

Description	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Env. Services (Conv. Sites)	\$2,623,262	\$2,696,873	\$73,611	2.8%
General Services	5,310,718	5,027,724	(282,994)	(5.3%)
<b>Total:</b>	<b>\$7,933,980</b>	<b>\$7,724,597</b>	<b>(\$209,383)</b>	<b>(2.6%)</b>

### Health and Welfare

This category includes three agencies with budgets totaling \$9,359,071, or about 6.2% of General Fund expenditures. FY 2011 expenditures increase by \$46,640, or about 0.5%, reflecting the combined impact of increased benefits costs and the elimination of contractual services in the Department of Social Services.

Description	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Community Services Board	\$347,009	\$347,009	\$0	0.0%
Public Health	490,198	490,063	(135)	0.0%
Social Services	8,475,224	8,521,999	46,775	0.6%
<b>Total:</b>	<b>\$9,312,431</b>	<b>\$9,359,071</b>	<b>\$46,640</b>	<b>0.5%</b>

## FUNCTIONAL AREA ANALYSIS

### Culture

This category includes three agencies with budgets totaling \$5,211,881, or about 3.4% of General Fund expenditures. FY 2011 expenditures decline by \$104,940, or about 2.0%, reflecting the combined impact of increased benefits costs and service reductions to the County's library and parks systems, including the elimination of 4.12 FTE.

Description	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Library	\$1,978,461	\$1,922,097	(\$56,364)	(2.8%)
Lord Fairfax Comm. College	41,770	41,770	0	0.0%
Parks & Recreation	3,296,590	3,248,014	(48,576)	(1.5%)
<b>Total:</b>	<b>\$5,316,821</b>	<b>\$5,211,881</b>	<b>(\$104,940)</b>	<b>(2.0%)</b>

### Community Development

This category includes seven agencies with budgets totaling \$4,271,856, or about 2.8% of General Fund expenditures. FY 2011 expenditures decline by \$172,925, or about 3.9%, reflecting the combined impact of increased benefits costs, the elimination of 1.00 FTE, and reductions to outside contributions and contractual services.

Description	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Agriculture Development	\$37,552	\$37,980	\$428	1.1%
Community Development	3,128,410	3,060,237	(68,173)	(2.2%)
Contributions	412,752	346,132	(66,620)	(16.1%)
Economic Development	451,620	415,200	(36,420)	(8.1%)
Extension Office	122,378	126,982	4,604	3.8%
John Marshall SWCD	126,884	137,118	10,234	8.1%
Planning Commission/BZA	165,185	148,207	(16,978)	(10.3%)
<b>Total:</b>	<b>\$4,444,781</b>	<b>\$4,271,856</b>	<b>(\$172,925)</b>	<b>(3.9%)</b>

### Non-Departmental

This category includes utility expenses and various operational contingencies and reserve accounts. FY 2010 expenditures decline by \$1,068,791, or 41.1%, principally resulting from reductions to operational reserves and contingencies.

Department	FY 2010 Adopted	FY 2011 Adopted	FY 2010-11 \$ Change	FY 2010-11 % Change
Non-Departmental	\$2,599,184	\$1,530,393	(\$1,068,791)	(41.1%)
<b>Total:</b>	<b>\$2,599,184</b>	<b>\$1,530,393</b>	<b>(\$1,068,791)</b>	<b>(41.1%)</b>

## FUNCTIONAL AREA ANALYSIS

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### Transfers

This category consists of local support provided from the General Fund to other component funds. The General Fund provides local support for the School Division and the Affordable Housing Fund, as well as cash funding for the County's Capital Improvement Program. Debt service expenditures are segregated in the Debt Service Fund, although School Division and County debt service expenditures are itemized here for display purposes.

<b>Description</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Adopted</b>	<b>FY 2010-11 \$ Change</b>	<b>FY 2010-11 % Change</b>
School Division Operating	\$84,899,812	\$76,892,228	(\$8,007,584)	(9.4%)
School Division Debt Service	13,170,225	12,416,671	(753,554)	(5.7%)
Capital Improvements Fund	410,000	200,000	(210,000)	(51.2%)
County Asset Replacement	----	972,500	972,500	100.0%
County Debt Service	929,705	1,150,220	1,150,220	100.0%
Affordable Housing Fund	207,432	205,432	(2,000)	(1.0%)
Airport Enterprise Fund	16,000	16,000	0	0.0%
<b>Total:</b>	<b>\$99,633,174</b>	<b>\$91,853,051</b>	<b>(\$7,780,123)</b>	<b>(7.8%)</b>

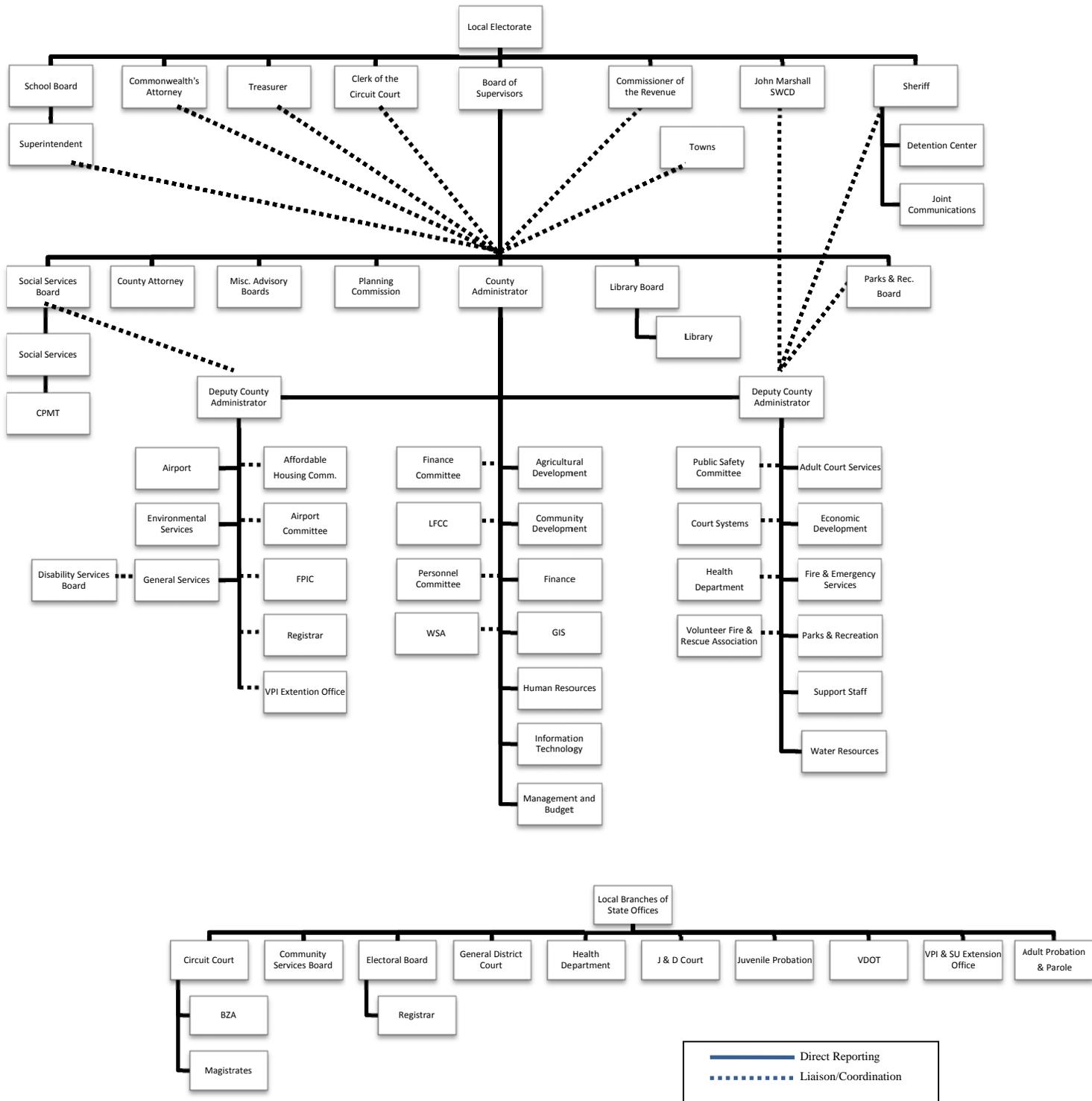
# PERMANENT POSITIONS-FULL TIME EQUIVALENTS

<b>Department</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Adopted</b>
<b><u>General Government</u></b>				
Board of Supervisors	1.00	1.00	1.00	1.00
Commissioner of Revenue	23.00	23.00	21.00	20.00
County Administration	9.60	9.60	7.67	7.20
County Attorney	5.64	6.00	6.00	6.00
Finance	21.60	21.60	20.60	20.00
Geographic Information Systems	4.00	4.00	3.53	3.53
Human Resources	10.00	11.00	11.00	11.00
Information Technology	17.00	16.00	16.00	16.00
Management & Budget	4.00	4.00	4.00	4.00
Registrar	3.00	3.00	3.00	3.00
<u>Treasurer</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
<b>Subtotal:</b>	<b>114.84</b>	<b>115.20</b>	<b>109.80</b>	<b>107.73</b>
<b><u>Judicial Administration</u></b>				
Adult Court Services	11.00	11.00	11.00	12.00
Circuit Court	1.00	1.00	1.00	1.00
Clerk of Circuit Court	16.00	16.00	15.08	14.77
Commissioner of Accounts	0.00	0.00	0.00	0.00
Commonwealth's Attorney	10.67	10.67	10.67	10.67
General District Court	0.00	0.00	0.00	0.00
Juv. & Domestic Relations Court	1.00	0.00	0.00	0.00
<u>Magistrates</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal:</b>	<b>39.67</b>	<b>38.67</b>	<b>37.75</b>	<b>38.44</b>
<b><u>Public Safety</u></b>				
Juvenile Detention	0.00	0.00	0.00	0.00
Juvenile Probation	0.50	0.50	0.00	0.00
Fire & Emergency Services	33.00	39.00	38.00	38.00
<u>Sheriff</u>	<u>151.10</u>	<u>152.80</u>	<u>151.50</u>	<u>152.50</u>
<b>Subtotal:</b>	<b>184.60</b>	<b>192.30</b>	<b>189.50</b>	<b>190.50</b>
<b><u>Public Works</u></b>				
Env. Services (Convenience Sites)	0.00	6.00	9.50	9.50
<u>General Services</u>	<u>58.60</u>	<u>57.60</u>	<u>57.60</u>	<u>55.60</u>
<b>Subtotal:</b>	<b>58.60</b>	<b>63.60</b>	<b>67.10</b>	<b>65.10</b>

# PERMANENT POSITIONS-FULL TIME EQUIVALENTS

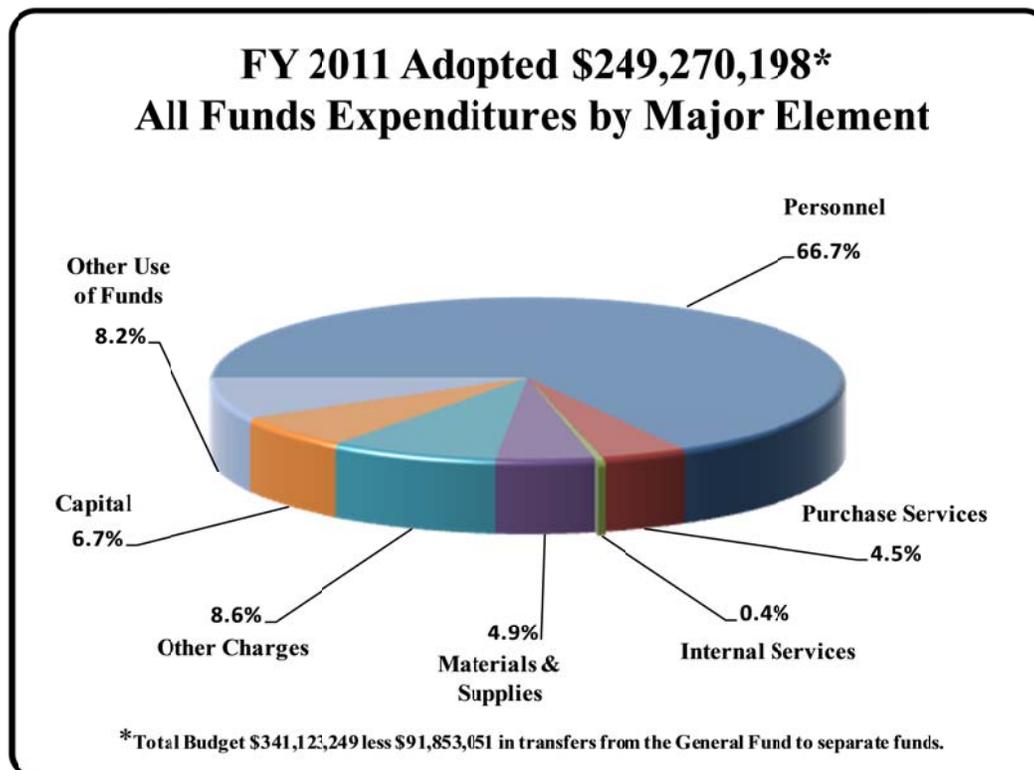
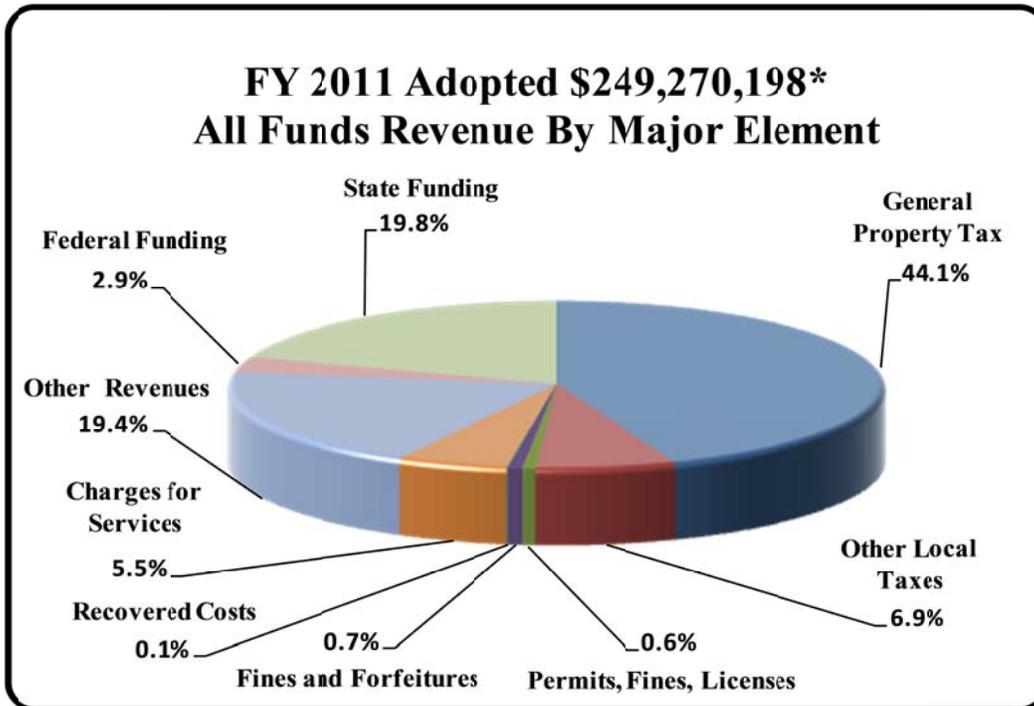
<b>Department</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Adopted</b>
<b><u>Health and Welfare</u></b>				
Community Services Board	0.00	0.00	0.00	0.00
Public Health	0.00	0.00	0.00	0.00
<u>Social Services</u>	<u>47.12</u>	<u>45.12</u>	<u>45.12</u>	<u>45.06</u>
<b>Subtotal:</b>	<b>47.12</b>	<b>45.12</b>	<b>45.12</b>	<b>45.06</b>
<b><u>Culture</u></b>				
Library	36.29	34.55	32.81	31.26
Lord Fairfax Community College	0.00	0.00	0.00	0.00
<u>Parks &amp; Recreation</u>	<u>29.27</u>	<u>28.93</u>	<u>28.93</u>	<u>27.93</u>
<b>Subtotal:</b>	<b>65.56</b>	<b>63.48</b>	<b>61.74</b>	<b>59.19</b>
<b><u>Community Development</u></b>				
Agriculture Development	1.00	1.00	0.00	0.00
Community Development	46.00	46.00	38.00	37.53
Contributions	0.00	0.00	0.00	0.00
Economic Development	4.00	4.00	4.00	3.53
Extension	0.00	0.00	0.00	0.00
John Marshall Soil & Water Cons. District	0.00	0.00	0.00	0.00
<u>Planning Commission/BZA</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal:</b>	<b>51.00</b>	<b>51.00</b>	<b>42.00</b>	<b>41.06</b>
<b><u>Non-Departmental</u></b>				
Non-Departmental	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Funds</u></b>				
Airport	2.00	2.00	2.00	2.00
Ambulance Recovery Fund	0.00	0.00	0.00	1.00
Conservation Easement District	1.00	1.00	2.00	2.00
Landfill Enterprise Fund	31.00	25.00	16.50	16.50
<u>Fleet Maintenance</u>	<u>15.00</u>	<u>15.00</u>	<u>14.00</u>	<u>14.00</u>
<b>Subtotal:</b>	<b>49.00</b>	<b>43.00</b>	<b>34.50</b>	<b>35.50</b>
<b>County Total:</b>	<b>610.39</b>	<b>612.37</b>	<b>587.51</b>	<b>582.58</b>
<b>School Division:</b>	<b>1,640.00</b>	<b>1,724.50</b>	<b>1,711.50</b>	<b>1,711.50</b>
<b>Total FTE:</b>	<b>2,250.39</b>	<b>2,336.87</b>	<b>2,299.01</b>	<b>2,294.08</b>

# COUNTY ORGANIZATIONAL CHART



# FY 2011 COMBINED REVENUE AND EXPENDITURE ANALYSIS - ALL FUNDS

The County's FY 2011 Adopted Budget \$249,270,198 net of transfers (i.e. transfers between funds). The charts below detail revenue and expenditures for all funds by category.



## FY 2011 ADOPTED BUDGET – FINANCIAL SUMMARY ALL FUNDS

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
<b>Revenue</b>					
General Property Taxes	\$108,231,214	\$116,985,880	\$114,889,803	\$114,285,803	\$110,000,823
Other Local Taxes	17,402,981	15,426,212	16,038,765	16,038,765	15,772,765
Permits, Licenses & Fees	1,600,682	1,235,406	1,370,935	958,935	1,178,235
Fines & Forfeitures	409,860	483,484	409,000	409,000	489,000
Use of Money & Property	4,197,336	1,587,488	1,940,906	878,527	1,084,953
Charges for Services	14,016,661	12,664,788	13,212,550	11,763,373	13,272,286
Miscellaneous Revenue	18,554,522	19,509,072	20,821,065	21,265,661	20,782,213
Recovered Costs	848,316	995,389	991,457	991,457	765,372
Intergovernmental Revenue	69,341,788	70,510,932	68,135,767	68,531,124	67,726,938
Other Financing Sources	131,137,882	101,516,930	105,869,398	101,359,777	107,636,817
<b>Total Revenue</b>	<b>\$365,741,242</b>	<b>\$340,915,581</b>	<b>\$343,679,646</b>	<b>\$336,482,422</b>	<b>\$338,709,402</b>
<b>Expenditures</b>					
Personnel	\$160,338,860	\$169,020,793	\$173,609,930	\$170,201,933	\$166,297,762
Operating	33,685,924	28,269,429	27,329,364	23,398,500	26,352,409
Capital	61,226,657	16,981,161	9,439,728	13,519,728	16,751,560
Other Charges	20,848,904	21,054,264	19,858,864	20,247,537	19,492,180
Other Use of Funds	106,205,716	121,478,951	118,819,518	111,292,798	112,229,338
<b>Total Expenditures</b>	<b>\$382,306,061</b>	<b>\$356,804,598</b>	<b>\$349,057,404</b>	<b>\$338,660,496</b>	<b>\$341,123,249</b>
<b>Net Change in Fund Balance:</b>	<b>(\$16,564,819)</b>	<b>(\$15,889,017)</b>	<b>(\$5,377,758)</b>	<b>(\$2,178,074)</b>	<b>(\$2,413,847)</b>
<b>Fund Balance, July 1:</b>	<b>\$99,048,896</b>	<b>\$82,484,076</b>	<b>\$66,595,059</b>	<b>\$66,595,059</b>	<b>\$64,416,212</b>
<b>Fund Balance, June 30:</b>	<b>\$82,484,077</b>	<b>\$66,595,059</b>	<b>\$61,217,301</b>	<b>\$64,416,985</b>	<b>\$62,002,365</b>

## FY 2011 ADOPTED BUDGET – FINANCIAL SUMMARY GENERAL FUND

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
<b>Revenue</b>					
General Property Taxes	\$102,545,448	\$111,264,160	\$109,879,786	\$109,277,786	\$105,023,472
Other Local Taxes	17,402,981	15,426,212	16,038,765	16,038,765	15,772,765
Permits, Licenses & Fees	1,575,702	1,213,151	1,350,935	933,935	1,156,735
Fines & Forfeitures	403,870	483,484	409,000	409,000	489,000
Use of Money & Property	1,923,369	1,104,972	1,521,277	621,277	730,646
Charges for Services	1,174,142	1,257,348	1,232,598	866,598	1,012,652
Miscellaneous Revenue	191,944	359,009	91,161	27,161	96,630
Recovered Costs	166,896	291,370	142,659	142,659	134,500
Intergovernmental Revenue	25,857,263	26,400,556	25,182,669	24,535,669	25,251,038
Other Financing Sources	1,011,213	2,386,575	615,929	615,929	585,453
<b>Total Revenue</b>	<b>\$152,252,828</b>	<b>\$160,186,837</b>	<b>\$156,464,779</b>	<b>\$153,468,779</b>	<b>\$150,252,891</b>
<b>Expenditures</b>					
Personnel	\$36,431,413	\$37,685,932	\$37,444,681	\$37,244,681	\$37,590,848
Operating	9,943,155	9,274,162	9,854,711	7,854,711	9,614,084
Capital	391,054	813,080	479,441	479,441	443,320
Other Charges	11,587,607	11,422,081	11,375,221	11,375,221	11,360,695
Other Use of Funds	92,650,914	101,406,913	101,495,710	95,462,710	92,658,444
<b>Total Expenditures</b>	<b>\$151,004,143</b>	<b>\$160,602,168</b>	<b>\$160,649,764</b>	<b>\$152,416,764</b>	<b>\$151,667,391</b>
<b>Net Change in Fund Balance:</b>	<b>\$1,248,685</b>	<b>(\$415,331)</b>	<b>(\$4,184,985)</b>	<b>\$1,052,015</b>	<b>(\$1,414,500)</b>
<b>Fund Balance, July 1:</b>	<b>\$19,565,947</b>	<b>\$20,814,632</b>	<b>\$20,399,301</b>	<b>\$20,399,301</b>	<b>\$21,451,316</b>
<b>Fund Balance, June 30:</b>	<b>\$20,814,632</b>	<b>\$20,399,301</b>	<b>\$16,214,316</b>	<b>\$21,451,316</b>	<b>\$20,036,816</b>

## FY 2011 ADOPTED BUDGET – FINANCIAL SUMMARY SCHOOL OPERATING

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
<b>Revenue</b>					
General Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0	0
Permits, Licenses & Fees		0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Use of Money & Property	0	0	0	0	0
Charges for Services	0	0	0	0	0
Miscellaneous Revenue	692,487	677,349	533,500	533,500	669,157
Recovered Costs	85,395	60,963	65,000	65,000	25,000
Intergovernmental Revenue	41,350,908	40,779,936	40,904,365	40,904,365	40,308,860
Other Financing Sources	86,844,208	95,119,373	98,070,037	92,777,820	76,892,228
<b>Total Revenue</b>	<b>\$128,972,998</b>	<b>\$136,637,621</b>	<b>\$139,572,902</b>	<b>\$134,280,685</b>	<b>\$117,895,245</b>
<b>Expenditures</b>					
Personnel	\$102,002,491	\$107,296,939	\$110,977,699	\$108,357,700	\$104,350,613
Operating	8,527,523	7,577,241	8,524,376	6,524,376	7,077,223
Capital	2,541,662	1,994,430	1,664,166	1,664,166	137,735
Other Charges	4,392,142	5,265,700	5,058,478	4,525,478	4,659,211
Other Use of Funds	12,164,271	14,252,335	13,348,183	13,468,182	1,670,463
<b>Total Expenditures</b>	<b>\$129,628,089</b>	<b>\$136,386,645</b>	<b>\$139,572,902</b>	<b>\$134,539,902</b>	<b>\$117,895,245</b>
<b>Net Change in Fund Balance:</b>	<b>(\$655,091)</b>	<b>\$250,976</b>	<b>\$0</b>	<b>(\$259,217)</b>	<b>\$0</b>
<b>Fund Balance, July 1:</b>	<b>\$663,332</b>	<b>\$8,241</b>	<b>\$259,217</b>	<b>\$259,217</b>	<b>\$0</b>
<b>Fund Balance, June 30:</b>	<b>\$8,241</b>	<b>\$259,217</b>	<b>\$259,217</b>	<b>\$0</b>	<b>\$0</b>

## FY 2011 ADOPTED BUDGET – FINANCIAL SUMMARY CAPITAL IMPROVEMENT FUND

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
<b>Revenue</b>					
General Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0	0
Permits, Licenses & Fees	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Use of Money & Property	1,659,025	190,343	0	14,000	0
Charges for Services	114,500	0	0	38,000	0
Miscellaneous Revenue	18,000	0	0	450,000	0
Recovered Costs	42,121	0	0	0	0
Intergovernmental Revenue	8,350	992,881	0	161,233	0
Other Financing Sources	42,381,210	3,203,311	6,960,000	7,423,920	13,692,850
<b>Total Revenue</b>	<b>\$44,223,206</b>	<b>\$4,386,535</b>	<b>\$6,960,000</b>	<b>\$8,087,153</b>	<b>\$13,692,850</b>
<b>Expenditures</b>					
Personnel	\$95,270	\$75,920	\$0	\$2,002	\$0
Operating	2,331,580	1,578,380	0	175,000	0
Capital	56,137,696	12,058,263	6,960,000	10,960,000	13,692,850
Other Charges	0	47,911	0	0	0
Other Use of Funds	594,316	4,241,026	0	950,000	0
<b>Total Expenditures</b>	<b>\$59,158,862</b>	<b>\$18,001,500</b>	<b>\$6,960,000</b>	<b>\$12,087,002</b>	<b>\$13,692,850</b>
<b>Net Change in Fund Balance: (\$14,935,656) (\$13,614,965) \$0 (\$3,999,849) \$0</b>					
<b>Fund Balance, July 1:</b>	<b>\$45,544,553</b>	<b>\$30,608,897</b>	<b>\$16,993,932</b>	<b>\$16,993,932</b>	<b>\$12,994,083</b>
<b>Fund Balance, June 30:</b>	<b>\$30,608,897</b>	<b>\$16,993,932</b>	<b>\$16,993,932</b>	<b>\$12,994,083</b>	<b>\$12,994,083</b>

## FY 2011 ADOPTED BUDGET - FINANCIAL SUMMARY DEBT SERVICE FUND

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
<b><u>Revenue</u></b>					
General Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0	0
Permits, Licenses & Fees	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Use of Money & Property	0	0	0	0	0
Charges for Services	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0
Recovered Costs	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Other Financing Sources	0	0	0	0	13,566,891
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,566,891</b>
<b><u>Expenditures</u></b>					
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Capital	0	0	0	0	0
Other Charges	0	0	0	0	0
Other Use of Funds	0	0	0	0	13,566,891
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,566,891</b>
<b>Net Change in Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Balance, July 1:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Balance, June 30:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FY 2011 ADOPTED BUDGET – FINANCIAL SUMMARY NON-MAJOR GOVERNMENTAL FUNDS

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
<b>Revenue</b>					
General Property Taxes	\$5,685,766	\$5,721,720	\$5,010,017	\$5,008,017	\$4,977,351
Other Local Taxes	0	0	0	0	0
Permits, Licenses & Fees	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Use of Money & Property	73,794	1,193	30,678	2,200	30,678
Charges for Services	3,505,569	4,014,408	3,809,081	4,208,775	4,383,381
Miscellaneous Revenue	258,357	130,201	193,000	162,000	160,000
Recovered Costs	553,904	544,425	783,798	783,798	605,872
Intergovernmental Revenue	2,103,583	2,320,359	2,038,733	2,731,857	2,155,040
Other Financing Sources	800,011	741,234	207,432	526,108	2,883,395
<b>Total Revenue</b>	<b>\$12,980,984</b>	<b>\$13,473,540</b>	<b>\$12,072,739</b>	<b>\$13,422,755</b>	<b>\$15,195,717</b>
<b>Expenditures</b>					
Personnel	\$3,049,408	\$3,408,449	\$3,441,354	\$3,441,354	\$3,497,180
Operating	5,990,554	4,774,123	3,479,292	4,513,268	4,296,651
Capital	47,741	33,763	60,340	60,340	1,942,155
Other Charges	4,618,573	4,063,872	3,200,585	4,132,258	3,240,174
Other Use of Funds	634,741	974,297	1,853,941	734,906	2,219,557
<b>Total Expenditures</b>	<b>\$14,341,017</b>	<b>\$13,254,504</b>	<b>\$12,035,512</b>	<b>\$12,882,126</b>	<b>\$15,195,717</b>
<b>Net Change in Fund Balance:</b>	<b>(\$1,360,033)</b>	<b>\$219,036</b>	<b>\$37,227</b>	<b>\$540,629</b>	<b>\$0</b>
<b>Fund Balance, July 1:</b>	<b>\$5,522,009</b>	<b>\$4,161,975</b>	<b>\$4,381,011</b>	<b>\$4,381,011</b>	<b>\$4,921,640</b>
<b>Fund Balance, June 30:</b>	<b>\$4,161,976</b>	<b>\$4,381,011</b>	<b>\$4,418,238</b>	<b>\$4,921,640</b>	<b>\$4,921,640</b>

## FY 2011 ADOPTED BUDGET – FINANCIAL SUMMARY ALL PROPRIETARY FUNDS

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
<b>Revenue</b>					
General Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0	0
Permits, Licenses & Fees	24,980	22,255	20,000	25,000	21,500
Fines & Forfeitures	5,990	0	0	0	0
Use of Money & Property	541,148	290,980	388,951	241,050	323,629
Charges for Services	9,222,450	7,393,032	8,170,871	6,650,000	7,876,253
Miscellaneous Revenue	17,393,734	18,342,513	20,003,404	20,093,000	19,856,426
Recovered Costs	0	98,631	0	0	0
Intergovernmental Revenue	21,684	17,200	10,000	198,000	12,000
Other Financing Sources	101,240	66,437	16,000	16,000	16,000
<b>Total Revenue</b>	<b>\$27,311,226</b>	<b>\$26,231,048</b>	<b>\$28,609,226</b>	<b>\$27,223,050</b>	<b>\$28,105,808</b>
<b>Expenditures</b>					
Personnel	\$18,760,278	\$20,553,553	\$21,746,196	\$21,156,196	\$20,859,121
Operating	6,893,112	5,065,523	5,470,985	4,331,145	5,364,451
Capital	2,108,504	2,081,625	275,781	355,781	535,500
Other Charges	250,582	254,700	224,580	214,580	232,100
Other Use of Funds	161,474	604,380	2,121,684	677,000	2,113,983
<b>Total Expenditures</b>	<b>\$28,173,950</b>	<b>\$28,559,781</b>	<b>\$29,839,226</b>	<b>\$26,734,702</b>	<b>\$29,105,155</b>
<b>Net Change in Fund Balance:</b>	<b>(\$862,724)</b>	<b>(\$2,328,733)</b>	<b>(\$1,230,000)</b>	<b>\$488,348</b>	<b>(\$999,347)</b>
<b>Fund Balance, July 1:</b>	<b>\$27,753,055</b>	<b>\$26,890,331</b>	<b>\$24,561,598</b>	<b>\$24,561,598</b>	<b>\$25,049,173</b>
<b>Fund Balance, June 30:</b>	<b>\$26,890,331</b>	<b>\$24,561,598</b>	<b>\$23,331,598</b>	<b>\$25,049,946</b>	<b>\$24,049,826</b>