

FY 2010 ADOPTED BUDGET

GENERAL FUND REVENUE SUMMARY

General Fund Revenue Summary

The FY 2010 adopted General Fund budget totals \$160,649,764 in current year revenue, a decrease of \$1,585,658 (1.0%) from the FY 2009 adopted budget. The FY 2010 budget also incorporates \$4,184,987 in anticipated fund balance, mostly from the School Fund. The following section provides an overview of General Fund revenue by category.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Local Revenue					
General Property Taxes	\$102,545,448	\$113,597,036	\$111,675,984	\$109,879,786	(\$3,717,250)
Other Local Taxes	17,402,981	17,976,200	15,395,965	16,038,765	(1,937,435)
Permits, Fees & Licenses	1,575,702	2,022,300	1,033,565	1,350,935	(671,365)
Fines and Forfeitures	403,870	508,100	358,100	409,000	(99,100)
Use of Money & Property	1,923,369	1,600,915	1,121,759	1,521,277	(79,638)
Charges for Services	1,174,142	1,165,237	1,022,626	1,232,596	67,359
Miscellaneous/Recovered Costs	361,340	193,378	556,140	233,820	40,442
Subtotal, Local Revenue:	\$125,386,852	\$137,063,166	\$131,164,139	\$130,666,179	(\$6,396,987)
State Revenue:	\$23,215,355	\$22,167,512	\$22,968,068	\$22,836,001	\$668,489
Federal Revenue:	2,639,408	2,360,906	2,784,564	2,346,668	(14,238)
Subtotal, State & Federal:	\$25,854,763	\$24,528,418	\$25,752,632	\$25,182,669	\$654,251
Intergovernmental Revenue:	\$1,011,213	\$643,838	\$1,157,317	\$615,929	(\$27,909)
Use of Fund Balance	\$4,066,615	\$0	\$3,241,745	\$4,184,987	\$4,184,987
General Fund Total:	\$156,319,443	\$162,235,422	\$161,315,833	\$160,649,764	(\$1,585,658)

Tax Year 2007-09 Property Tax Rates			
Description	Tax Year 2007	Tax Year 2008	Tax Year 2009
Real Estate – General	\$0.60	\$0.72	\$0.725
Real Estate – Fire & Rescue	\$0.035	\$0.035	\$0.035
Real Estate – Conservation Easement District	\$0.01	\$0.01	\$0.005
Personal Property – General	\$4.65	\$4.65	\$4.65
Personal Property – Fire & Rescue	\$0.25	\$0.25	\$0.25
Motor Homes & Campers	\$1.50	\$1.50	\$1.50
Mobile Homes	\$0.645	\$0.765	\$0.765
Machinery & Tools	\$4.65	\$4.65	\$4.65
Aircraft	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.05	\$0.05	\$0.05

Property tax rates are levied per \$100 of assessed value. Tax years run concurrent with the calendar year.

FY 2010 ADOPTED BUDGET GENERAL FUND REVENUE SUMMARY

Local Revenue

General Property Taxes

The FY 2010 adopted budget includes \$109,879,786 in property tax revenue. The Board of Supervisors increased the real estate tax rate from \$0.72 to \$0.725 per \$100 assessed value and reduced the Conservation Easement District Fund rate from \$0.01 to \$0.005, leaving the overall real estate tax rate unchanged at \$0.765. The Board also reassigned rollback tax revenue from the Conservation Easement District Fund to the General Fund.

Additional reductions are anticipated in personal property taxes, which are forecast to decline by 13.1% from the FY 09 projection. Declines in personal property tax revenue are largely the result of lowered automobile sales estimates, increased depreciation and reduced business activity.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Real Estate	\$76,553,215	\$85,797,036	\$85,125,636	\$85,716,786	(\$80,250)
Public Service	4,117,448	3,850,000	4,521,400	4,521,400	671,400
Personal Property	19,501,020	21,580,000	19,700,000	17,116,000	(4,464,000)
Rollback Taxes	0	0	0	75,000	75,000
Bethel Academy	0	0	0	55,600	55,600
Delinquent Real Property	822,465	725,000	725,000	725,000	0
Delinquent Pers. Property	422,025	450,000	420,000	450,000	0
Delinquent Public Service	29,683	20,000	83,948	70,000	50,000
Penalties	762,340	825,000	760,000	800,000	(25,000)
Interest	337,252	350,000	340,000	350,000	0
Total:	\$102,545,448	\$113,597,036	\$111,675,984	\$109,879,786	(\$3,717,250)

Other Local Taxes

The FY 2010 adopted budget includes \$16,038,765 in the other local taxes category. Sales tax and business license (BPOL) revenue is anticipated to decline by 13% and 19%, respectively, from FY 08 to FY 09, and neither is expected to recover in FY 10. Consumption tax and recordation tax revenue are also anticipated to remain substantially depressed from historical rates.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Sales Tax (Local)	\$7,032,385	\$7,400,000	\$6,100,000	\$6,100,000	(\$1,300,000)
Utility Tax	1,462,735	1,408,000	1,400,000	1,400,000	(8,000)
Utility Consumption Tax	200,257	205,000	155,000	155,000	(50,000)
Communications Tax	3,322,117	3,132,200	3,059,965	3,222,765	90,565
BPOL Tax	1,847,520	1,700,000	1,500,000	1,500,000	(200,000)
Auto Decals	1,727,843	1,800,000	1,730,000	1,730,000	(70,000)
Bank Stock Tax	96,881	180,000	100,000	180,000	0
Recording Tax & Fees (Deeds)	1,557,916	2,000,000	1,200,000	1,600,000	(400,000)
Recording Tax & Fees (Wills)	27,213	30,000	30,000	30,000	0
Transient Occupancy Tax	128,114	121,000	121,000	121,000	0
Total:	\$17,402,981	\$17,976,200	\$15,395,965	\$16,038,765	(\$1,937,435)

FY 2010 ADOPTED BUDGET GENERAL FUND REVENUE SUMMARY

Permits, Fees & Licenses

The FY 2010 adopted budget includes \$1,350,935 in permits, license and fees. This estimate includes a significant reduction in community development revenue, which is projected to decline due to reduced development activity, by 33% from the FY 08 actual in FY 09 and partially recover in FY 10.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Dog Tags	\$15,059	\$5,000	\$15,000	\$15,000	\$10,000
Land Use Fees	16,157	13,000	13,000	14,000	1,000
Transfer Fees	1,864	2,300	2,300	2,100	(200)
Concealed Weapon Permits	4,496	2,000	3,265	2,000	0
Community Development Fees	1,538,126	2,000,000	1,000,000	1,317,835	(671,365)
Total:	\$1,575,702	\$2,022,300	\$1,033,565	\$1,350,935	(\$649,065)

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. The FY 2010 adopted budget is reflective of prior years' and current collections.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Local Fines	\$395,286	\$500,000	\$350,000	\$400,000	(\$100,000)
Court Judgment Proceeds	1,148	3,000	3,000	3,000	0
Sheriff/Seizure Forfeitures	850	0	0	0	0
Interest on Local Fines	6,586	5,100	5,100	6,000	900
Total:	\$403,870	\$508,100	\$358,100	\$409,000	(\$99,100)

Use of Money and Property

Use of money and property is largely characterized by interest income received for the County's cash balances. This category is anticipated to decline due to reduced interest rates on investments owing to the current economic environment.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Interest Income - General Fund	\$1,594,507	\$1,300,000	\$800,000	\$1,200,000	(\$100,000)
Sale of Equipment/Vehicles	31,450	29,700	29,700	30,000	300
Rental of County Property	39,960	21,600	32,444	41,117	19,517
Rental Health Department	25,699	23,000	23,000	25,699	2,699
Rental of Armory	33,693	22,440	32,440	22,440	0
Rental Hospital Hill Property	198,060	204,175	204,175	202,021	(2,154)
Total:	\$1,923,369	\$1,600,915	\$1,121,759	\$1,521,277	(\$79,638)

Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. The FY 2010 adopted budget includes a

FY 2010 ADOPTED BUDGET GENERAL FUND REVENUE SUMMARY

decline in excess fees that incorporates reduced activity and the adopted State budget, which reduces the share of fee revenue that will be allocated to local governments. In addition, the adopted budget includes anticipated revenue from a \$15-per-unit recycling fee to be implemented with the FY 2010 budget.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Excess Fees	\$245,368	\$350,000	\$110,000	\$50,000	(\$300,000)
Sheriff Fees	3,742	3,742	3,742	3,742	0
Courtroom Security	148,066	75,000	150,000	145,000	70,000
Detention Fee	6,751	3,500	4,523	3,500	0
Confiscated Vehicle Storage	125	0	0	0	0
Welfare & Social Services Fees	24,722	0	5,584	0	0
Law Library Fees	13,136	15,000	15,000	15,000	0
Local Cost	5,588	3,200	4,334	3,200	0
Courthouse Maintenance Fees	29,204	38,500	38,500	35,000	(3,500)
Inmate DNA	1,039	200	608	200	0
Inmate Processing Fee	8,485	5,000	5,817	5,000	0
Commonwealth's Atty. Fees	2,470	2,300	2,300	2,300	0
County Attorney Fees	59,091	0	13,423	0	0
Corr. & Detention Charges	45,952	37,000	37,000	37,000	0
Street Signs	3,525	2,000	2,000	2,000	0
Parks & Recreation	486,569	534,539	534,539	484,239	(50,300)
Recycling Fees	0	0	0	366,000	366,000
Library Fees	61,899	60,000	60,000	60,000	0
Sales to Tax Maps	0	756	756	165	(591)
Sales of GIS Maps	28,173	34,000	34,000	20,000	(14,000)
Sales of Computer Lists & Files	237	500	500	250	(250)
Total:	\$1,174,142	\$1,165,237	\$1,022,626	\$1,232,596	\$67,359

Miscellaneous Revenue & Recovered Costs

Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Miscellaneous	\$191,944	\$63,240	\$269,817	\$91,161	\$27,921
Other Government Charges	11,000	10,500	10,500	11,000	500
Jail Boarding - Other Govts.	1,010	500	500	500	0
Work Release	72,480	60,000	80,000	80,000	20,000
Canteen Medical Reimb.	7,700	4,500	6,550	4,500	0
Other Costs	1,195	0	1,230	0	0
Home Incarceration Fees	11,081	12,000	12,000	12,000	0
CSA Refunds	32,896	42,638	42,638	21,539	(21,099)
Miscellaneous Recoveries	32,034	0	132,905	13,120	13,120
Total	\$361,340	\$193,378	\$556,140	\$233,820	\$40,442

FY 2010 ADOPTED BUDGET GENERAL FUND REVENUE SUMMARY

State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses and categorical aid.

Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas. The General Assembly eliminated the sharing of tax revenue of liquor and spirits during its FY 2009 budget process. The remaining categories, including State reimbursements under the Personal Property Tax Relief Act, are anticipated to remain unchanged in FY 2010.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
ABC Profits	\$27,893	\$27,893	\$0	\$0	(\$27,893)
Wine & Spirits	29,237	29,237	0	0	(29,237)
Rolling Stock Tax	67,090	60,478	71,705	70,000	9,522
Mobile Home Titling Tax	41,706	57,119	57,119	57,119	0
Rental Car Tax	35,212	14,672	14,672	14,672	0
Personal Property Tax Relief	13,657,447	13,659,496	13,659,496	13,659,496	0
E-911 Wireless Program	92,342	93,677	243,677	93,677	0
Total	\$13,950,927	\$13,942,572	\$14,046,669	\$13,894,964	(\$47,608)

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies. Although the Governor had proposed significant reductions in funding for constitutional officers, the Virginia General Assembly voted to largely reverse those cuts as part of its FY 2010 budget deliberations.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Commonwealth Attorney	\$442,006	\$470,388	\$487,265	\$486,835	\$16,447
Sheriff	3,588,926	3,574,551	3,574,551	3,574,551	0
Commissioner of the Revenue	203,891	206,587	205,245	209,514	2,927
Treasurer	193,340	207,569	188,936	192,484	(15,085)
Registrar	83,701	60,122	60,122	63,752	3,630
Clerk of the Court	561,551	451,583	461,300	481,190	29,607
Adult Confinement – Detention	347,202	300,000	300,000	300,000	0
Total	\$5,420,617	\$5,270,800	\$5,277,419	\$5,308,326	\$37,526

FY 2010 ADOPTED BUDGET GENERAL FUND REVENUE SUMMARY

Categorical Aid

Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services and the Comprehensive Services Act for At-Risk Youth (CSA). Disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia. Also included is funding for the County library system, reimbursements for circuit court juries, and funding for criminal system diversion programs. Categorical aid also includes an across-the-board reduction to State locality aid that was adopted by the General Assembly for the FY 09-10 biennium.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Social Services	\$1,038,939	\$992,689	\$1,055,435	\$1,198,457	\$205,768
Comprehensive Services Act	1,531,918	1,260,526	1,660,526	1,556,885	296,359
Welfare to Work	21,812	0	15,787	0	0
Recordation Tax	401,984	450,000	450,000	450,000	0
Library Aid	190,824	196,754	187,150	183,318	(13,436)
Commissioner of the Arts	5,000	5,000	5,000	5,000	0
Jury Duty Reimbursement	37,287	25,000	25,000	25,000	0
Adult Court Services – Pretrial	178,407	185,000	180,602	180,602	(4,398)
Community Corrections	248,845	242,254	253,240	253,240	10,986
Juv. Community Crime Control	50,191	51,478	51,478	50,191	(1,287)
Armory	9,539	16,439	16,439	9,500	(6,939)
State Revenue Reduction	0	(486,000)	(303,176)	(302,232)	183,768
Miscellaneous	129,065	15,000	46,499	22,750	7,750
Total	\$3,843,811	\$2,954,140	\$3,643,980	\$3,632,711	\$678,571

Federal Revenue

This category consists principally of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various grant awards.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Welfare Administration	\$2,381,068	\$2,360,906	\$2,417,735	\$2,346,668	(\$14,238)
Public Safety	258,340	0	362,329	0	0
Miscellaneous	0	0	4,500	0	0
Total	\$2,639,408	\$2,360,906	\$2,784,564	\$2,346,668	(\$14,238)

FY 2010 ADOPTED BUDGET GENERAL FUND REVENUE SUMMARY

Intra-Governmental Transfers

The adopted budget includes a number of transfers from County special revenue funds to support government operations. The FY 2010 budget includes transfers from the Volunteer Fire and Rescue Fund and the Ambulance Billing Fund to support career staff operations and management. The adopted budget also includes a \$30,000 transfer from the Airport Enterprise Fund to provide partial repayment for prior General Fund support.

Description	FY 08 Actual	FY 09 Adopted	FY 09 Projected	FY 10 Adopted	FY 09-10 Change
Environmental Services	\$66,778	\$61,684	\$61,684	\$0	(\$61,684)
Capital Projects	332,306	0	260,000	0	0
Conservation Easement	0	0	150,000	0	0
Fire & Rescue Fund	277,612	147,248	250,727	151,023	3,775
Ambulance Billing	334,517	434,906	434,906	434,906	0
Airport Enterprise Fund	0	0	0	30,000	30,000
Total	\$1,011,213	\$643,838	\$1,157,317	\$615,929	(\$27,909)

PROPERTY TAX RATE COMPARISON

Real Property Tax Rates

Fiscal Year	Rate \$
1994	0.98
1995	1.03
1996	1.03
1997	1.03
1998	1.03
1999	1.06
2000	1.06
2001	1.06
2002	1.06
2003	0.99
2004	0.99
2005	0.99
2006	0.99
2007	0.645
2008	0.645
2009	0.765
2010	0.765



Personal Property Tax Rates

Fiscal Year	Motor Vehicles	Airplanes	Machinery and Tools	Handicapped Equipment	Campers/ Trailers/ Boats	Fire & Rescue
FY 1994	\$ 4.50	\$ 1.50	\$ 4.50	\$ -	\$ -	\$ -
FY 1995	\$ 4.90	\$ 1.50	\$ 4.90	\$ -	\$ -	\$ -
FY 1996	\$ 4.80	\$ 1.50	\$ 4.80	\$ -	\$ -	\$ -
FY 1997	\$ 4.70	\$ 1.50	\$ 4.70	\$ 0.05	\$ 1.50	\$ -
FY 1998	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 1999	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2000	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2001	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2002	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2003	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2004	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2005	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2006	\$ 4.65	\$ 0.60	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2007	\$ 4.65	\$ 0.001	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2008	\$ 4.65	\$ 0.001	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2009	\$ 4.65	\$ 0.001	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25
FY 2010	\$ 4.65	\$ 0.001	\$ 4.65	\$ 0.05	\$ 1.50	\$ 0.25