

**GENERAL FUND
FUND 10
FUND BALANCE SUMMARY FISCAL YEARS 2007 - 2008**

Beginning Fund Balance 7/1/2006 \$ 18,334,710

Projected FY2007 Revenues

Local	96,571,725
State and Federal	13,237,243
Other financing sources	<u>1,475,704</u>

Total	111,284,672
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Projected FY2007 Expenditures	<u>111,284,672</u>
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Net Change	<u>-</u>
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Projected Fund Balance 6/30/2007 18,334,710

Projected FY2008 Revenues

Local	103,860,873
State and Federal	13,497,444
Other financing sources	<u>1,528,388</u>

Total	118,886,705
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Projected FY2008 Expenditures	<u>118,886,705</u>
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Net Change	<u>-</u>
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Projected Fund Balance 6/30/2008 \$ 18,334,710

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Original Revenues	FY2007 Estimated Revenues	FY2008 Adopted Revenues	\$ Change	% Change
Revenue Local Sources								
30311 General Property Taxes								
1010 Real Estate Taxes	39,863,337	43,248,571	47,924,182	49,614,214	49,614,214	53,830,433	4,216,219	8.5%
2010 Public Service Corp	2,989,453	3,320,877	2,201,448	3,322,800	3,322,800	2,734,500	(588,300)	-17.7%
3010 Personal Property Taxes	7,911,866	8,917,643	10,375,391	11,976,462	11,976,462	12,849,767	873,305	7.3%
3060 Mobile Home Taxes	29,338	28,624	28,441	29,800	29,800	24,700	(5,100)	-17.1%
4010 Machinery/Tools	1,393,532	1,395,057	1,374,864	1,440,500	1,440,500	1,464,500	24,000	1.7%
5010 Boat > 5 Tons	34,637	32,205	37,975	28,800	28,800	33,300	4,500	15.6%
6010 Penalties	449,904	518,625	519,644	375,000	375,000	375,000	-	0.0%
6020 Interest	188,338	186,656	221,423	150,000	150,000	150,000	-	0.0%
6060 Tax Sale	11,543	-	-	-	-	-	-	0.0%
Subtotal	<u>52,871,948</u>	<u>57,648,258</u>	<u>62,683,368</u>	<u>66,937,576</u>	<u>66,937,576</u>	<u>71,462,200</u>	<u>4,524,624</u>	<u>6.8%</u>
30312 Other Local Taxes								
1000 Local Sales Tax	6,880,444	7,564,266	8,319,802	9,152,760	9,152,760	9,839,220	686,460	7.5%
1100 Lodging Tax	1,769,860	2,036,075	2,683,045	2,363,650	2,363,650	2,718,198	354,548	15.0%
1200 Meals Tax	3,553,263	3,962,278	4,495,630	4,694,350	4,694,350	5,058,162	363,812	7.7%
3010 Occupational License	3,834,840	4,218,461	4,924,180	4,907,900	4,907,900	5,398,690	490,790	10.0%
3011 Occupational License Pen	22,766	7,819	23,975	7,500	7,500	7,500	-	0.0%
3012 Occupational License Int	9,293	567	9,240	5,000	5,000	5,000	-	0.0%
3020 Utility Consumption Tax	238,497	246,775	244,215	225,000	225,000	250,000	25,000	11.1%
3050 Short Term Rent	33,833	32,627	31,009	30,000	30,000	30,000	-	0.0%
3060 Motor Vehicle Rental Tax	80,752	93,392	86,114	85,000	85,000	85,000	-	0.0%
4000 Communications Sales Tax	-	-	-	-	-	1,421,572	1,421,572	100.0%
5010 Motor Vehicle License	1,202,193	1,291,861	1,357,465	1,215,000	1,215,000	1,300,000	85,000	7.0%
5020 Unlicensed Vehicles	100	100	100	100	100	100	-	0.0%
6000 Bank Franchise Tax	105,553	113,242	154,699	117,800	117,800	120,000	2,200	1.9%
6010 Cable Franchise Tax	595,181	652,046	703,762	650,000	650,000	-	(650,000)	-100.0%
7010 Recordation Tax	244,543	285,159	325,013	285,160	285,160	300,000	14,840	5.2%
7011 Recordation/Grantor's Tax	294,797	257,295	283,580	332,946	332,946	285,000	(47,946)	-14.4%
7030 Deeds of Conveyance	695,734	1,077,479	1,415,572	1,077,480	1,077,480	1,500,000	422,520	39.2%
8000 E-911 Surcharge	745,135	728,098	717,810	800,000	800,000	-	(800,000)	-100.0%
Subtotal	<u>20,306,784</u>	<u>22,567,540</u>	<u>25,775,211</u>	<u>25,949,646</u>	<u>25,949,646</u>	<u>28,318,442</u>	<u>2,368,796</u>	<u>9.1%</u>
30313 Permits, Fees, Regulatory Licenses								
1010 Dog License	20,063	19,606	19,390	15,550	15,550	15,550	-	0.0%
3010 Wetlands Permits	2,318	3,400	3,400	4,000	4,000	4,000	-	0.0%
3011 Ches Bay Application Fees	-	250	2,000	-	-	-	-	0.0%
3020 Zoning Fees	10,977	14,094	13,566	10,000	10,000	10,000	-	0.0%
3021 Plan Review Fees	20,977	19,553	28,969	20,000	20,000	23,000	3,000	15.0%
3022 Map Maint Fees	14,126	13,168	12,225	13,000	13,000	13,000	-	0.0%
3023 Pln/PW Insp Fees	5,890	6,781	9,200	6,000	6,000	7,000	1,000	16.7%
3024 BOZ/Subdivision	3,031	2,100	2,000	2,500	2,500	2,500	-	0.0%
3030 Land Trnfr Fees	9,757	8,715	9,965	8,715	8,715	10,000	1,285	14.7%
3040 Elect Inspection Fees	64,018	106,015	108,711	72,000	72,000	74,000	2,000	2.8%
3041 Elect Inspection 1.75%	1,002	1,815	1,824	1,260	1,260	1,295	35	2.8%
3042 Reinspection Elect	2,520	4,810	2,650	2,000	2,000	2,000	-	0.0%
3050 Plumb Inspection Fees	74,430	117,980	147,125	86,000	86,000	88,000	2,000	2.3%
3051 Plumb Inspection 1.75%	1,212	1,932	2,517	1,505	1,505	1,540	35	2.3%
3052 Reinspection Plumb	270	1,030	1,050	1,800	1,800	1,800	-	0.0%
3060 Bldg Inspection Fees	303,741	410,982	357,218	380,000	380,000	385,000	5,000	1.3%
3061 Bldg Inspection 1.75%	4,641	6,766	5,761	6,650	6,650	6,738	88	1.3%
3062 Reinspection Bldg	3,000	8,850	7,400	2,500	2,500	3,000	500	20.0%
3070 Plat Fees	-	150	-	-	-	-	-	0.0%
3090 Erosion Inspection Fees	27,776	29,791	34,200	30,000	30,000	30,000	-	0.0%
3110 Mechan Inspection Fees	58,546	126,279	124,219	82,000	82,000	85,000	3,000	3.7%
3111 Mechan Inspection 1.75%	921	2,567	2,157	1,435	1,435	1,488	53	3.7%
3112 Reinspection Mechan	480	1,290	680	1,800	1,800	1,800	-	0.0%
3180 Yard Sale Permits	-	10	5	-	-	-	-	0.0%
3200 Land Dist Permit	7,665	21,005	16,550	8,500	8,500	10,500	2,000	23.5%
3210 Amusement Devices Inspect	750	875	-	-	-	-	-	0.0%
3300 Land Use Revalidation	50	106	-	50	50	-	(50)	-100.0%
3310 Tax Exempt Rehab	20	320	-	-	-	-	-	0.0%
3400 Open Burning Permit Fees	350	300	550	500	500	500	-	0.0%
3970 Miscellaneous	-	100	-	-	-	-	-	0.0%
Subtotal	<u>638,531</u>	<u>930,640</u>	<u>913,332</u>	<u>757,765</u>	<u>757,765</u>	<u>777,711</u>	<u>19,946</u>	<u>2.6%</u>

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Original Revenues	FY2007 Estimated Revenues	FY2008 Adopted Revenues	\$ Change	% Change
30314 Fines & Forfeitures								
300 Parking Fines	540	550	1,430	2,500	2,500	1,500	(1,000)	-40.0%
1010 Animal Control Fines	340	275	100	4,000	4,000	100	(3,900)	-97.5%
1011 False Alarm Fines	300	-	100	100	100	100	-	0.0%
1012 Misc FLS Fines	-	107	40	-	-	-	-	0.0%
2000 Restitution	842	740	648	-	-	-	-	0.0%
4010 Court Fines	210,340	224,041	241,380	228,250	228,250	240,000	11,750	5.1%
4011 Assessment Courthouse	23,248	24,171	25,006	24,050	24,050	25,400	1,350	5.6%
4012 Courthouse Security	41,599	45,531	46,293	46,950	46,950	47,500	550	1.2%
4013 Jail Admission Fee	3,903	6,789	7,896	6,875	6,875	7,800	925	13.5%
4014 Comm Atty Bad Check Fee	-	-	1,594	-	-	-	-	0.0%
4020 Law Library Fees	-	-	-	6,130	6,130	-	(6,130)	-100.0%
5000 Wetlands Civil Charges	-	2,010	145	-	-	-	-	0.0%
5001 Ches Bay Violations	-	-	3,114	-	-	-	-	0.0%
Subtotal	<u>281,112</u>	<u>304,214</u>	<u>327,746</u>	<u>318,855</u>	<u>318,855</u>	<u>322,400</u>	<u>3,545</u>	1.1%
30315 Use of Money and Property								
1010 Interest	153,749	262,437	640,252	787,000	787,512	1,000,000	213,000	27.1%
2010 Rents	138,607	139,516	139,759	150,000	150,000	139,000	(11,000)	-7.3%
2015 Telephone Svc Agreement	24,000	24,000	24,000	26,700	26,700	26,700	-	0.0%
2020 Tower Rent	142,778	164,790	155,350	126,500	126,500	150,000	23,500	18.6%
2060 Sale of Equipment	5,045	1,952	22,275	2,500	2,500	2,500	-	0.0%
8200 Reimb for Postage	1,324	1,091	849	1,000	1,000	1,000	-	0.0%
8400 Reimb for Xerox	198	272	193	-	-	-	-	0.0%
Subtotal	<u>465,701</u>	<u>594,058</u>	<u>982,678</u>	<u>1,093,700</u>	<u>1,094,212</u>	<u>1,319,200</u>	<u>225,500</u>	20.6%
30316 Charges for Services								
1010 Excess Clerk of Court	412,301	354,584	450,146	354,585	354,585	460,000	105,415	29.7%
1011 DNA/Blood	580	610	805	570	570	600	30	5.3%
2010 Chg Commonwealth's Attny	2,837	2,442	2,606	4,280	4,280	4,500	220	5.1%
2020 Tower-Estoppe Agmnts	-	2,500	-	-	-	-	-	0.0%
2510 Court Appointed Attny	6,449	8,472	8,400	8,640	8,640	8,500	(140)	-1.6%
3010 Sheriff Fees	12,900	11,975	12,984	18,000	18,000	18,000	-	0.0%
3011 Sheriff Misc Fees	-	-	-	12,280	12,280	-	(12,280)	-100.0%
3012 Sheriff Concealed Wpn	6,590	-	4,597	8,140	8,140	8,500	360	4.4%
3013 Sheriff Special Fees	73,994	95,284	111,949	82,500	82,500	82,500	-	0.0%
3130 FLS Command School	4,890	-	4,860	-	-	-	-	0.0%
6010 Mosquito Control	12,715	14,520	880	14,200	14,200	14,200	-	0.0%
8010 Recreation Fees/Adms	152,935	152,943	153,255	185,200	185,200	192,650	7,450	4.0%
8011 Senior Activities Fees	-	-	-	-	-	21,000	21,000	100.0%
8013 Skate, Rattle & Roll Prog	45,690	47,560	41,379	58,400	58,400	46,700	(11,700)	-20.0%
8014 Sports Camps & Classes	43,097	53,780	69,320	75,200	75,200	80,000	4,800	6.4%
8015 Instructional Classes	34,882	46,529	37,531	64,600	64,600	51,370	(13,230)	-20.5%
8016 Concessions Skate R&R	24,776	25,801	22,160	20,200	20,200	20,000	(200)	-1.0%
8020 Park Facility Fees & Programs	16,380	17,416	20,040	25,050	25,050	43,550	18,500	73.9%
8410 Library Fines	50,480	59,888	63,502	50,000	50,000	65,000	15,000	30.0%
8420 Book Replacement	5,981	8,191	8,146	6,000	6,000	7,500	1,500	25.0%
8430 Library Copier	11,457	11,228	22,598	17,000	17,000	20,000	3,000	17.6%
8610 Sale of Ordinances	1,824	566	108	500	500	500	-	0.0%
8620 Sale of Maps	205	80	1,082	250	250	250	-	0.0%
8621 GIS/CSS Services	-	-	-	15,500	15,500	16,000	500	3.2%
8630 Sale Xerox Copies	400	213	299	200	200	200	-	0.0%
9990 Miscellaneous Charges	-	-	417	-	-	-	-	0.0%
Subtotal	<u>921,363</u>	<u>914,582</u>	<u>1,037,064</u>	<u>1,021,295</u>	<u>1,021,295</u>	<u>1,161,520</u>	<u>140,225</u>	13.7%
30317 Fiscal Agent Fees & Administration								
1010 Colonial Services Board	76,797	77,908	79,173	75,000	75,000	75,000	-	0.0%
1020 Crossroads	14,913	14,926	14,676	15,000	15,000	15,000	-	0.0%
2010 Water Utility Operations	8,000	8,000	8,000	8,000	8,000	8,000	-	0.0%
2020 Sewer Utility Operations	26,000	26,000	26,000	26,000	26,000	26,000	-	0.0%
2030 Solid Waste	21,000	21,000	21,000	21,000	21,000	21,000	-	0.0%
Subtotal	<u>146,710</u>	<u>147,834</u>	<u>148,849</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>-</u>	0.0%

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Original Revenues	FY2007 Estimated Revenues	FY2008 Adopted Revenues	\$ Change	% Change
30318 Miscellaneous								
1750 Family Self Sufficiency	-	-	1,315	-	-	-	-	0.0%
3010 Prior Year Exp Refunds	10,174	2,782	4,152	1,000	1,000	1,000	-	0.0%
3015 Prior Year Workers' Comp	-	6,646	-	-	-	-	-	0.0%
3025 Sheriff-Donations Dare	3,625	3,900	3,900	3,000	3,000	-	(3,000)	-100.0%
3027 Sheriff-Donations	2,675	7,782	6,525	-	4,820	-	-	0.0%
3030 Sheriff Badges	-	-	3,944	-	-	-	-	0.0%
3040 Vol thermal camera	9,100	-	-	-	-	-	-	0.0%
3041 Vol routine maint	33	-	235	-	-	-	-	0.0%
3043 Vol equip	5,584	8,330	44,266	-	-	-	-	0.0%
3320 Donations FLS Prog	17,293	25,426	14,756	-	11,402	-	-	0.0%
3323 HRMMRS grant	-	-	16,724	-	9,931	-	-	0.0%
3345 Victim Witness	737	-	-	-	-	-	-	0.0%
5129 Unsolicited PPEA bids	-	-	1,000	-	-	-	-	0.0%
6010 Donation-Library	4,166	8,489	7,161	-	2,972	-	-	0.0%
6060 Tax Sale-excess proceeds	-	-	246,596	-	-	-	-	0.0%
8001 Donation-Comm Svc Admin	-	-	-	-	500	-	-	0.0%
8400 Wmsbg Com Hlth Fnd-Train	-	-	-	-	1,988	-	-	0.0%
9090 Miscellaneous	40,922	39,725	9,824	7,030	7,530	10,000	2,970	42.2%
9092 Misc Maint Premises	10,199	5,011	2,359	10,000	10,000	2,500	(7,500)	-75.0%
9097 Utility Costs-Reimb	441	301	310	750	750	-	(750)	-100.0%
9098 Safety Town	2,225	3,125	7,350	-	3,685	-	-	0.0%
9099 Local Recycling	-	-	378	-	-	-	-	0.0%
9220 Return Checks	2,117	2,843	4,311	2,000	2,000	2,000	-	0.0%
9230 Admin Fees	21,145	103,283	140,476	50,000	50,000	50,000	-	0.0%
9551 Youth Commission	180	-	-	-	-	-	-	0.0%
9648 Donations-Hurricane Isabel	4,500	500	-	-	-	-	-	0.0%
9649 Disaster Relief Program	105,342	1,850	-	-	-	-	-	0.0%
Subtotal	<u>240,458</u>	<u>219,993</u>	<u>515,582</u>	<u>73,780</u>	<u>109,578</u>	<u>65,500</u>	<u>(8,280)</u>	-11.2%
30319 Recovered Costs								
1510 Poquoson Admin	152,125	166,737	222,612	210,298	210,298	261,400	51,102	24.3%
2010 Streetlight Install	15,959	41,916	101,573	20,000	20,000	20,000	-	0.0%
2020 Streetlight Costs	7,449	11,033	15,964	7,500	7,500	7,500	-	0.0%
3325 Air Time Usage	-	-	39,075	-	-	-	-	0.0%
8400 Library E-Rate	-	18,603	-	-	-	-	-	0.0%
Subtotal	<u>175,533</u>	<u>238,289</u>	<u>379,224</u>	<u>237,798</u>	<u>237,798</u>	<u>288,900</u>	<u>51,102</u>	21.5%
Total Local	<u>76,048,140</u>	<u>83,565,408</u>	<u>92,763,054</u>	<u>96,535,415</u>	<u>96,571,725</u>	<u>103,860,873</u>	<u>7,325,458</u>	7.6%

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Original Revenues	FY2007 Estimated Revenues	FY2008 Adopted Revenues	\$ Change	% Change
Revenue from the State								
30322 State Non-Categorical Aid								
1010 ABC Profits	85,854	33,003	33,003	33,000	33,000	33,000	-	0.0%
1020 Wine Profits	53,217	34,594	34,594	34,600	34,600	34,600	-	0.0%
1030 Mobile Home	9,297	11,118	13,856	15,000	15,000	15,000	-	0.0%
1040 Rolling Stock	15,808	15,819	16,396	9,200	9,200	9,200	-	0.0%
3010 Prs Prp Tax Relief Act (PPTRA)	<u>7,874,694</u>	<u>8,582,184</u>	<u>9,138,457</u>	<u>8,741,680</u>	<u>8,741,680</u>	<u>8,741,680</u>	-	0.0%
Subtotal	<u>8,038,870</u>	<u>8,676,718</u>	<u>9,236,306</u>	<u>8,833,480</u>	<u>8,833,480</u>	<u>8,833,480</u>	-	0.0%
30323 State Shared Expenses								
1010 Cmnw Attny Salary	368,572	383,171	406,311	409,750	431,684	474,810	65,060	15.9%
1020 Cmnw Attny Office Exp	74	-	7,465	8,540	8,540	-	(8,540)	-100.0%
1050 Cmnw Attny Fringe	30,612	44,295	46,580	46,000	49,036	51,418	5,418	11.8%
1060 Cmnw Attny Equip	4,306	18,775	5,310	-	-	-	-	0.0%
3010 Comm Rev Salary	143,468	150,989	161,846	156,827	156,827	161,532	4,705	3.0%
3020 Comm Rev Off Exp/Mileage	587	587	587	-	-	-	-	0.0%
3050 Comm Rev Fringe	11,691	16,461	17,785	12,432	12,432	15,000	2,568	20.7%
3060 Comm Rev Equip	-	1,601	-	-	-	-	-	0.0%
4010 Treas Salary	139,014	142,624	149,423	149,034	149,034	153,505	4,471	3.0%
4020 Treas Off Exp/Mileage	684	719	3,337	-	-	-	-	0.0%
4050 Treas Fringe	11,622	15,952	16,810	12,432	12,432	15,000	2,568	20.7%
4060 Treas Equip	-	498	410	-	-	-	-	0.0%
5010 Medical Examiner	210	390	300	150	150	150	-	0.0%
6010 Registrar Salary	45,816	54,178	56,263	49,729	49,729	51,221	1,492	3.0%
6011 Pres Primary 02-2004	-	11,129	-	-	-	-	-	0.0%
7010 Sheriff Salary	1,932,386	2,002,412	2,090,036	2,039,754	2,039,754	2,262,816	223,062	10.9%
7050 Sheriff Fringe	164,207	230,910	240,735	235,227	235,227	268,280	33,053	14.1%
7060 Sheriff Equip	2,280	11,223	2,108	-	-	-	-	0.0%
9010 Circuit Court Salary	335,216	337,547	350,464	352,580	352,580	370,998	18,418	5.2%
9020 Cir Ct Off Exp/Mileage	62	52	-	-	-	-	-	0.0%
9022 Cir Ct Equipment	51,897	43,650	43,176	-	1,852	-	-	0.0%
9030 Circuit Court Fringe	8,980	12,711	13,186	12,710	12,710	12,000	(710)	-5.6%
Subtotal	<u>3,251,684</u>	<u>3,479,874</u>	<u>3,612,132</u>	<u>3,485,165</u>	<u>3,511,987</u>	<u>3,836,730</u>	<u>351,565</u>	10.1%
30324 State Categorical Aid								
1760 VJCCA	76,421	76,420	76,421	75,000	75,000	75,000	-	0.0%
4060 Drug Asset-Sheriff	11,130	5,632	5,932	-	1,251	-	-	0.0%
4061 Drug Asset-Com Atty	1,024	3,866	16,346	-	883	-	-	0.0%
4070 Litter Control	8,330	8,105	13,024	8,105	10,602	8,105	-	0.0%
4090 Library Grant	188,841	183,145	185,855	150,000	197,129	150,000	-	0.0%
4100 VDH Support-Fishery	3,110	1,884	2,100	-	-	-	-	0.0%
5210 Court Service Postage	-	-	4,644	-	1,603	9,500	9,500	100.0%
8000 Wireless E-911 Servs	74,621	105,092	122,447	105,333	105,333	120,000	14,667	13.9%
8908 Hurricane Isabel	106,583	111,844	-	-	-	-	-	0.0%
9581 VDEM Internal Assess	-	2,000	-	-	-	-	-	0.0%
Subtotal	<u>470,060</u>	<u>497,988</u>	<u>426,769</u>	<u>338,438</u>	<u>391,801</u>	<u>362,605</u>	<u>24,167</u>	7.1%
30326 State Grants								
2200 Four for Life	25,797	26,663	44,935	45,000	47,436	45,000	-	0.0%
2220 Fire Protection	84,002	110,869	127,545	127,545	136,551	136,551	9,006	7.1%
2220-001 Fire Prog Media Training	-	-	10,000	-	-	-	-	0.0%
2221 VFIRS Comp Hardware	-	1,000	-	-	-	-	-	0.0%
2236 DMV Animal Sterilizatn	1,062	1,164	-	-	-	-	-	0.0%
2246 R97-85/F&LSAF Defib	153,337	-	-	-	-	-	-	0.0%
2265 Res Sqd Assist/Stretcher	10,115	-	-	-	-	-	-	0.0%
2280 Emg Svc Radiolog	25,000	25,000	25,000	20,000	25,000	20,000	-	0.0%
3340 DCJS Victim/Witness	87,893	90,145	93,008	83,700	83,700	83,700	-	0.0%
3341 DCJS Domestic Violence	31,943	25,810	25,413	22,155	22,155	22,155	-	0.0%
3412 DMV/Sheriff	4,655	-	-	-	-	-	-	0.0%
3413 DMV/Sheriff Hwy Saf Equip	10,000	10,300	-	-	-	-	-	0.0%
3500 Emergency Home Repair	5,540	5,540	5,509	5,540	5,540	5,540	-	0.0%
3501 Va IDA Grant	42,000	-	3,800	-	-	-	-	0.0%
3502 Access Rehab Prog	2,238	5,000	7,311	-	-	-	-	0.0%
3505 VHDA/Access Rent	-	1,000	-	-	-	-	-	0.0%
3700 VA Comm of Arts	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
Subtotal	<u>488,582</u>	<u>307,491</u>	<u>347,521</u>	<u>308,940</u>	<u>325,382</u>	<u>317,946</u>	<u>9,006</u>	2.9%
Total State	<u>12,249,196</u>	<u>12,962,071</u>	<u>13,622,728</u>	<u>12,966,023</u>	<u>13,062,650</u>	<u>13,350,761</u>	<u>384,738</u>	3.0%

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Original Revenues	FY2007 Estimated Revenues	FY2008 Adopted Revenues	\$ Change	% Change
Revenue from the Federal Government								
30331 Federal Paid in Lieu of Tax								
1010 PILT	5,528	5,698	5,770	5,000	5,000	5,000	-	0.0%
Subtotal	5,528	5,698	5,770	5,000	5,000	5,000	-	0.0%
30333 Federal Categorical Aid								
1011 Criminal Alien Asst Program	5,885	15,427	4,763	-	-	-	-	0.0%
1500 Housing Assistance Vouchers	88,051	98,102	114,705	99,300	99,300	101,683	2,383	2.4%
2001 DMV-Safety Town Grant	1,500	1,500	1,000	-	-	-	-	0.0%
2272 VDH Home Safe Home Grant	-	-	14,551	-	-	-	-	0.0%
3412 DMV-Sheriff Grants	-	-	14,213	-	-	-	-	0.0%
4045 DEA Overtime	14,648	17,810	13,473	-	-	-	-	0.0%
4046 DEA WAR	6,696	20,355	28,964	-	-	-	-	0.0%
4050 Bulletproof Vest Ptrnship	11,548	5,719	-	-	5,947	-	-	0.0%
4060 Drug Asset - Sheriff	13,940	61,342	91,394	-	13,919	-	-	0.0%
4061 Drug Asset - Cmnw Attny	1,748	1,539	-	-	-	-	-	0.0%
4100 Sheriff-BJA Grant	48,070	14,695	-	-	10,427	-	-	0.0%
4110 Sheriff-COPS Grant	287,803	249,038	96,696	-	-	-	-	0.0%
4112 Sheriff-Camera Grant	2,250	-	-	-	-	-	-	0.0%
4113 Terror Prevention Prog Grant	-	168,145	-	-	-	-	-	0.0%
5001 Right Choices for Youth	5,000	-	-	-	-	-	-	0.0%
5010 VHDA FSS Coord Fund	27,854	18,663	37,696	-	-	-	-	0.0%
6000 Soc Svcs Cap Reimb	55,433	57,265	61,625	-	-	-	-	0.0%
8010 Civil Defense Salary	42,940	45,530	45,529	40,000	40,000	40,000	-	0.0%
8400 Library E-Rate	-	-	9,810	-	-	-	-	0.0%
8908 Hurricane Isabel	549,606	496,837	-	-	-	-	-	0.0%
9523 DCJS Grants	-	4,645	20,250	-	-	-	-	0.0%
9570 FEMA Hazard Mit	772	-	-	-	-	-	-	0.0%
9572 FEMA-Urban Search & Rescue	-	31,812	17,155	-	-	-	-	0.0%
9574 DOJ Equipment	-	100,000	197,610	-	-	-	-	0.0%
9576 FEMA Cert Prog	9,200	-	-	-	-	-	-	0.0%
9577 Haz Mat Emerg Prep	4,000	15,000	-	-	-	-	-	0.0%
9578 Weapon Mass Dest/Prep	221,938	-	-	-	-	-	-	0.0%
9579 ODP-Exer Dev Funding	9,000	4,169	-	-	-	-	-	0.0%
9580 VDEM-Citizen Corps	-	10,000	-	-	-	-	-	0.0%
9581 FEMA-Fire Act Grant	-	-	135,485	-	-	-	-	0.0%
9582 VDEM-HS Citizen Corps Grant	-	-	7,600	-	-	-	-	0.0%
9583 DHS-Buffer Zone Grant	-	-	24,924	-	-	-	-	0.0%
9587 Disaster Recovery	-	-	597,082	-	-	-	-	0.0%
Subtotal	1,407,882	1,437,593	1,534,525	139,300	169,593	141,683	2,383	1.7%
Total Federal	1,413,410	1,443,291	1,540,295	144,300	174,593	146,683	2,383	1.7%
Other Financing Sources								
30341 Non-Revenue Receipts								
1010 Insurance Recovery	-	40,170	30,466	-	1,988	-	-	0.0%
1200 Hurricane Floyd	7,249	-	-	-	-	-	-	0.0%
1202 Hurricane Isabel	129,679	-	-	-	-	-	-	0.0%
Subtotal	136,928	40,170	30,466	-	1,988	-	-	0.0%
30351 Transfer from Other Funds								
1010 Trnf/Grounds Maintenance	890,660	952,483	1,020,270	1,149,583	1,149,583	1,156,488	6,905	0.6%
1011-206 Trnf/Undesignated FB	-	-	942,897	-	-	-	-	0.0%
1012 Trnf/Law Enforcement	210,336	201,550	219,904	229,633	229,633	285,600	55,967	24.4%
1016 Trnf/Schools Video Svc	42,005	54,841	59,016	94,500	94,500	86,300	(8,200)	-8.7%
1044 Trnf/Fund 44	78,894	-	-	-	-	-	-	0.0%
1050 Trnf/Schools YE	389,747	398,855	218,143	-	-	-	-	0.0%
1054 Trnf/Schools YE	336,381	181,614	118,359	-	-	-	-	0.0%
Subtotal	1,948,023	1,789,343	2,578,589	1,473,716	1,473,716	1,528,388	54,672	3.7%
Total Other Sources	2,084,951	1,829,513	2,609,055	1,473,716	1,475,704	1,528,388	54,672	3.7%
General Fund Total	91,795,697	99,800,283	110,535,132	111,119,454	111,284,672	118,886,705	7,767,251	6.9%

General Property Taxes

The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, on the estimated market value of the property with semiannual payments due June 5 and December 5. All real estate property is assessed biennially.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 5 and December 5.

	Revenue Summary		Dollar Change	Percentage Change
	FY2007	FY2008		
	<u>Original</u>	<u>Adopted</u>		
Real Estate	49,614,214	53,830,433	4,216,219	8.5%
Public Service	3,322,800	2,734,500	(588,300)	-17.7%
Personal Property	11,976,462	12,849,767	873,305	7.3%
Mobile Homes	29,800	24,700	(5,100)	-17.1%
Machinery & Tools	1,440,500	1,464,500	24,000	1.7%
Boats	28,800	33,300	4,500	15.6%
Penalties	375,000	375,000	-	0.0%
Interest	150,000	150,000	-	0.0%
Total	66,937,576	71,462,200	4,524,624	6.8%

FY2008 Budget Comments

In this non-reassessment year, revenues from real estate taxes are expected to increase as a result of new construction and permit activity. Personal property taxes are expected to increase because of growth in the County. The decline in Public Service Corporation revenue is due to the timing of the general reassessment and the state's methodology for taxing those businesses.

Other Local Taxes

Sales Tax

The state collects a five percent (5%) sales tax from retailers and distributes one percent (1%) of this amount to the County monthly.

Lodging Tax

The transient occupancy tax of five percent (5%) is paid for any room rented on a short-term basis. These revenues are generated primarily by hotels and motels within the County. Sixty percent (60%) of the revenues collected are earmarked for tourism activities. This tax is collected monthly.

Meals Tax

A four percent (4%) tax is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly.

Other Local Taxes (continued)

Business Licenses

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after payment to the Treasurer, the license is issued.

Utility Consumption Taxes

In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia imposes a tax on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

Communications Sales Tax

This tax represents a sales and use tax on communication services in the amount of 5% of the sales price of each communications service and replaces the cable franchise tax and the \$2.18 charge per month for enhanced E-911 service for each line provided by a telephone company.

Other Local Taxes

Other local taxes include an annual vehicle registration fee on every motor vehicle, trailer, and semi-trailer garaged, stored or parked in the County. Fees range from \$15.00 for motorcycles to \$23.00 for passenger cars. Also included in other local taxes is the bank franchise tax, which is imposed on banks located within the County, based on their net capital and the recordation tax for each taxable instrument recorded in the County.

	Revenue Summary			
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Local Sales Tax	9,152,760	9,839,220	686,460	7.5%
Lodging Tax	2,363,650	2,718,198	354,548	15.0%
Meals Tax	4,694,350	5,058,162	363,812	7.7%
Business Licenses	4,920,400	5,411,190	490,790	10.0%
Utility Consumption Tax	225,000	250,000	25,000	11.1%
Communications Sales Tax	-	1,421,572	1,421,572	100.0%
Motor Vehicle License	1,215,100	1,300,100	85,000	7.0%
Cable Franchise Tax	650,000	-	(650,000)	-100.0%
Bank Franchise Tax	117,800	120,000	2,200	1.9%
Recordation Tax	1,695,586	2,085,000	389,414	23.0%
E-911 Surcharge	800,000	-	(800,000)	-100.0%
Miscellaneous	115,000	115,000	-	0.0%
Total	<u>25,949,646</u>	<u>28,318,442</u>	<u>2,368,796</u>	9.1%

FY2008 Budget Comments

The revenue projections in this section are expected to increase in FY2008. Beginning January 1, 2007, the sales and use tax on communication services which replaces the cable franchise tax and the E-911 surcharge is expected to be revenue neutral.

The commercial growth in the County is expected to generate increases in local sales tax, lodging tax and meals tax, as well as business licenses. The number of home sales and refinancing activity continues to result in increases from recordation taxes.

Permits, Fees and Regulatory Licenses

The County requires permits, inspections, and fees on construction and alterations of all buildings in the County. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses and fees for zoning, plan review, land transfers, plat and land use.

	Revenue Summary		Dollar Change	Percentage Change
	FY2007 <u>Original</u>	FY2008 <u>Adopted</u>		
Inspection Fees	674,950	688,661	13,711	2.0%
Permits, Fees & Licenses	82,815	89,050	6,235	7.5%
Total	<u>757,765</u>	<u>777,711</u>	<u>19,946</u>	2.6%

FY2008 Budget Comments

Construction activity in the County is expected to show a moderate increase.

Fines and Forfeitures

The County imposes fines on individuals charged with violations of County ordinances. These include court and parking fines and court assessments.

	Revenue Summary		Dollar Change	Percentage Change
	FY2007 <u>Original</u>	FY2008 <u>Adopted</u>		
Fines & Forfeitures	318,855	322,400	3,545	1.1%

FY2008 Budget Comments

There are no significant changes anticipated for FY2008.

Use of Money and Property

Use of Money

The County Treasurer uses an aggressive cash management program investing temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Use of Property

The County receives revenue from the rental of its facilities, such as for the Human Services building, as well as the sale of surplus property.

Use of Money and Property (continued)

	Revenue Summary		Dollar Change	Percentage Change
	FY2007	FY2008		
	<u>Original</u>	<u>Adopted</u>		
Use of Money	787,000	1,000,000	213,000	27.1%
Use of Property	306,700	319,200	12,500	4.1%
Total	<u>1,093,700</u>	<u>1,319,200</u>	<u>225,500</u>	20.6%

FY2008 Budget Comments

Use of money (interest earnings) shows an increase for FY2008 due to the upturn in the rate of return generated on investments.

Charges for Services

The County collects revenues for services exclusive of enterprise fund activities. These sources include fees charged by the Clerk of Court, Commonwealth's Attorney, Sheriff, Parks & Recreation activities and Library services.

	Revenue Summary		Dollar Change	Percentage Change
	FY2007	FY2008		
	<u>Original</u>	<u>Adopted</u>		
Excess Fees of Clerk of Court	355,155	460,600	105,445	29.7%
Commonwealth's Attorney	12,920	13,000	80	0.6%
Law Enforcement	120,920	109,000	(11,920)	-9.9%
Parks & Recreation	428,650	455,270	26,620	6.2%
Library Fines & Fees	73,000	92,500	19,500	26.7%
Computer Support	15,500	16,000	500	3.2%
Other	15,150	15,150	-	0.0%
Total	<u>1,021,295</u>	<u>1,161,520</u>	<u>140,225</u>	13.7%

FY2008 Budget Comments

The increase in the Excess Fees Clerk of Court is due to the continued strong real estate sales and refinancings in the County. Library Fines & Fees are projected to increase due to the use of equipment purchased in the prior year that allows better monitoring and collection of copying fees and overdue fines.

Fiscal Agent Fees & Administration

The County is the fiscal agent for various agencies such as the Colonial Services Board and the Colonial Group Home Commission. The County receives a fee of one percent (1%) of their non-capital expenditures for providing this service. Additionally, administrative costs are recovered from the County's enterprise funds. These recoveries are reported in this category.

	Revenue Summary			
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Fiscal Agent Fees	145,000	145,000	-	0.0%

FY2008 Budget Comments

Fiscal agent fees are projected to be level with FY2007.

Miscellaneous

Miscellaneous revenues represents receipts from various sources including donations for the Sheriff's Dare Program, Fire and Life Safety, the Library, the Safety Town Program, and other miscellaneous revenues.

	Revenue Summary			
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Miscellaneous	73,780	65,500	(8,280)	-11.2%

FY2008 Budget Comments

A slight decrease in miscellaneous revenues is projected.

Recovered Costs

The County is reimbursed for costs associated with court services and streetlights.

	Revenue Summary			
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Poquoson Shared Costs	210,298	261,400	51,102	24.3%
Streetlight Program	<u>27,500</u>	<u>27,500</u>	<u>-</u>	0.0%
Total	<u>237,798</u>	<u>288,900</u>	<u>51,102</u>	21.5%

FY2008 Budget Comments

The Poquoson Shared Costs reflects an increase in the costs of operating the joint court system.

Revenue from the State - Non-Categorical Aid

The County receives a share of certain revenues collected by the state. These revenues include Alcoholic Beverage Control (ABC) Profits, Wine Profits, Mobile Home Taxes, Rolling Stock Taxes and the Personal Property Tax Relief Act (PPTRA). A brief description of these revenues is below.

Alcoholic Beverage Control (ABC) Profits

Under the Alcoholic Beverage Control Act, two-thirds of all net profits in excess of \$187,500 per quarter are apportioned and distributed to local governments quarterly based on their population according to the preceding United States census. (Section 4.1-117 of the Code of Virginia)

Wine Profits

Under the Alcoholic Beverage Control Act, there is a 40¢ tax on each liter of wine sold and forty-four percent (44%) of the amount derived from the liter tax is transferred to local governments based on their population. (Section 4.1-234 and 235 of the Code of Virginia)

Mobile Home Taxes

Under the Motor Vehicle Sales and Use Tax Act, a tax is levied on the sale or use of mobile homes. Taxes collected on mobile homes are determined by the application of three percent (3%) of the sales price of each mobile home sold in Virginia and/or used or stored for use in Virginia. The monies collected are distributed to the local government where the mobile home is situated as a dwelling. (Section 58.1-2400 and 2402 of the Code of Virginia)

Rolling Stock Taxes

Under the Taxation of Public Service Corporations, a tax is levied on the assessed value of rolling stock, which is apportioned to localities based on the percentage of lane and railroad miles traveled (or valued by fair market) within the locality to the amount traveled (or valued by fair market) within Virginia. Each local government is entitled to a fraction of the revenue derived of the total rolling stock assessment. (Section 58.1-2658 and 2658.1 of the Code of Virginia)

Personal Property Tax Relief Act (PPTRA)

The state has converted PPTRA from a vehicle-based entitlement program to a block grant program with a state-wide cap on disbursements to local governments.

Revenue Summary				
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
ABC Profits	33,000	33,000	-	0.0%
Wine Profits	34,600	34,600	-	0.0%
Mobile Home	15,000	15,000	-	0.0%
Rolling Stock	9,200	9,200	-	0.0%
Personal Property Tax Relief Act (PPTRA)	<u>8,741,680</u>	<u>8,741,680</u>	<u>-</u>	0.0%
Total	<u>8,833,480</u>	<u>8,833,480</u>	<u>-</u>	0.0%

Revenue from the State - Non-Categorical Aid (continued)

FY2008 Budget Comments

No changes are projected for state non-categorical aid for FY2008.

Revenue from the State - Shared Expenses

The County receives revenues for the state's share of expenditures in joint activities. These include the Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Medical Examiner, Registrar, Sheriff and Clerk of Court.

	Revenue Summary			
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Commonwealth's Attorney	464,290	526,228	61,938	13.3%
Commissioner of the Revenue	169,259	176,532	7,273	4.3%
Treasurer	161,466	168,505	7,039	4.4%
Medical Examiner	150	150	-	0.0%
General Registrar	49,729	51,221	1,492	3.0%
Sheriff	2,274,981	2,531,096	256,115	11.3%
Clerk of Court	365,290	382,998	17,708	4.9%
Total	<u>3,485,165</u>	<u>3,836,730</u>	<u>351,565</u>	10.1%

FY2008 Budget Comments

The State Compensation Board has notified the County of its plans to begin restoring some of the technology funding to the constitutional officers and their offices that was eliminated in previous years because of the state's fiscal challenges. In addition, the Sheriff's Office is expected to receive state funding for an additional deputy.

Revenue from the State - Categorical Aid

The County receives revenues from the state designated for specific uses. These revenues include amounts received for housing improvements, the library and for wireless E-911 calls.

	Revenue Summary			
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
VJCCA	75,000	75,000	-	0.0%
Litter Control	8,105	8,105	-	0.0%
Library Grant	150,000	150,000	-	0.0%
Court Service Postage	-	9,500	9,500	100.0%
Wireless E-911	105,333	120,000	14,667	13.9%
Total	<u>338,438</u>	<u>362,605</u>	<u>24,167</u>	7.1%

FY2008 Budget Comments

There are no significant changes anticipated for FY2008.

Revenue from the State - Grants

The County is awarded grants from various state departments for specific uses. These awards include, but are not limited to, grants from the Department of Health, Department of Fire Programs, Department of Criminal Justice Services (DCJS), and the Department of Housing and Community Development.

Revenue Summary				
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Four for Life	45,000	45,000	-	0.0%
Fire Protection	127,545	136,551	9,006	7.1%
Emergency Service	20,000	20,000	-	0.0%
DCJS Victim/Witness	83,700	83,700	-	0.0%
DCJS Domestic Violence	22,155	22,155	-	0.0%
Miscellaneous	10,540	10,540	-	0.0%
Total	<u>308,940</u>	<u>317,946</u>	<u>9,006</u>	2.9%

FY2008 Budget Comments

The changes in this area reflect the anticipated amounts from the state.

Revenue from the Federal Government

Payment in Lieu of Taxes

The County imposes a service charge upon real estate that is exempt from property taxation.

Revenue Summary				
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Payment in Lieu of Taxes	5,000	5,000	-	0.0%
Housing Assist. Vouchers	99,300	101,683	2,383	2.4%
Civil Defense	40,000	40,000	-	0.0%
Total	<u>144,300</u>	<u>146,683</u>	<u>2,383</u>	1.7%

FY2008 Budget Comments

There are no significant changes anticipated for FY2008.

Other Financing Sources

Transfers From Other Funds

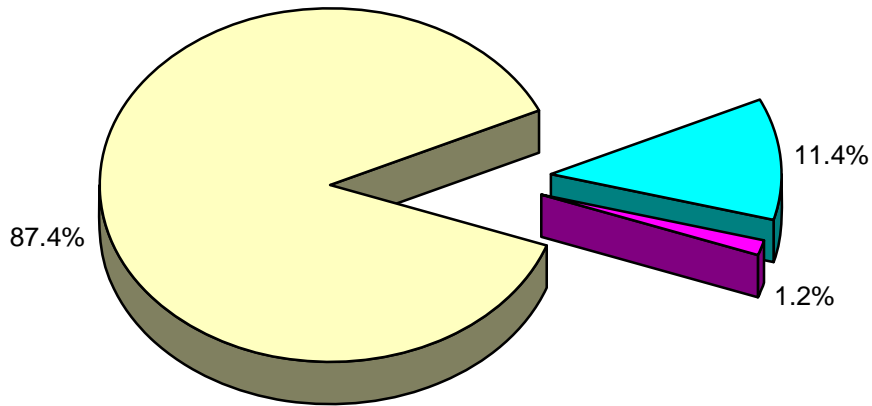
The School Division has contracted with the County to maintain the school grounds and athletic fields, with the Sheriff's Office for School Resource Officers at each high school, and for Video Services operations.

	Revenue Summary			
	FY2007	FY2008	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Transfers	1,473,716	1,528,388	54,672	3.7%

FY2008 Budget Comments

The change represents the increased cost of the operations provided to the School Division.

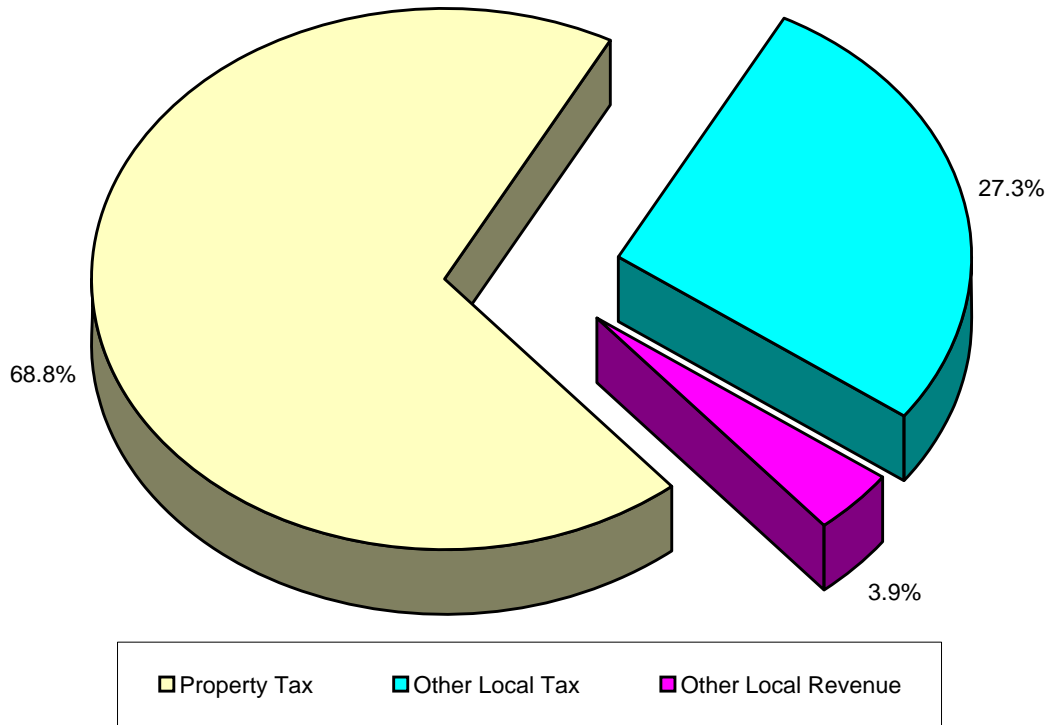
GENERAL FUND REVENUES FY2008 - BY SOURCE



Local Revenues
 State/Federal Revenues
 Other Revenues

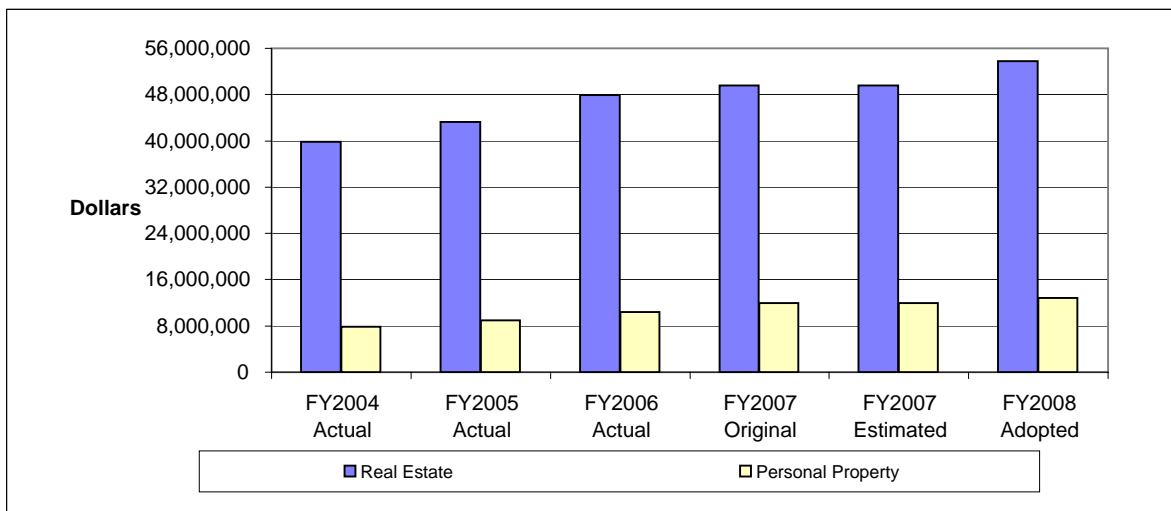
<u>Source</u>	<u>FY2007 Original</u>	<u>FY2008 Adopted</u>	<u>Dollar Change</u>
Local Revenues	96,535,415	103,860,873	7,325,458
State/Federal Revenues	13,110,323	13,497,444	387,121
Other Revenues	1,473,716	1,528,388	54,672
	111,119,454	118,886,705	7,767,251

GENERAL FUND LOCAL REVENUES FY2008 - BY SOURCE



<u>Source</u>	<u>FY2007 Original</u>	<u>FY2008 Adopted</u>	<u>Dollar Change</u>
Property Tax	66,937,576	71,462,200	4,524,624
Other Local Tax	25,949,646	28,318,442	2,368,796
Other Local Revenue	3,648,193	4,080,231	432,038
	<u>96,535,415</u>	<u>103,860,873</u>	<u>7,325,458</u>

**General Fund
Major Local Revenue Trends
Real Estate and Personal Property**



Real Estate

All real estate property is assessed biennially. York County's tax year is on a calendar year basis. The significant revenue growth in FY2004, FY2005 and FY2006 was due to reassessments and strong growth in the commercial tax base. In FY2007, a twelve-cent reduction in the tax rate offset a majority of the increase in the market values of property per the reassessment. Fiscal year 2008 is a non-reassessment year, and the revenue growth projected is a result of new construction and permit activity.

	1st half/2nd half				
	FY2004	FY2005	FY2006	FY2007	FY2008
Tax Rate per \$100	\$0.86/0.8175	\$ 0.8175	\$0.8175/\$0.6975	\$ 0.6975	\$ 0.6975

Note: Only one tax rate is shown if there was no change between the first and second half of the calendar year.

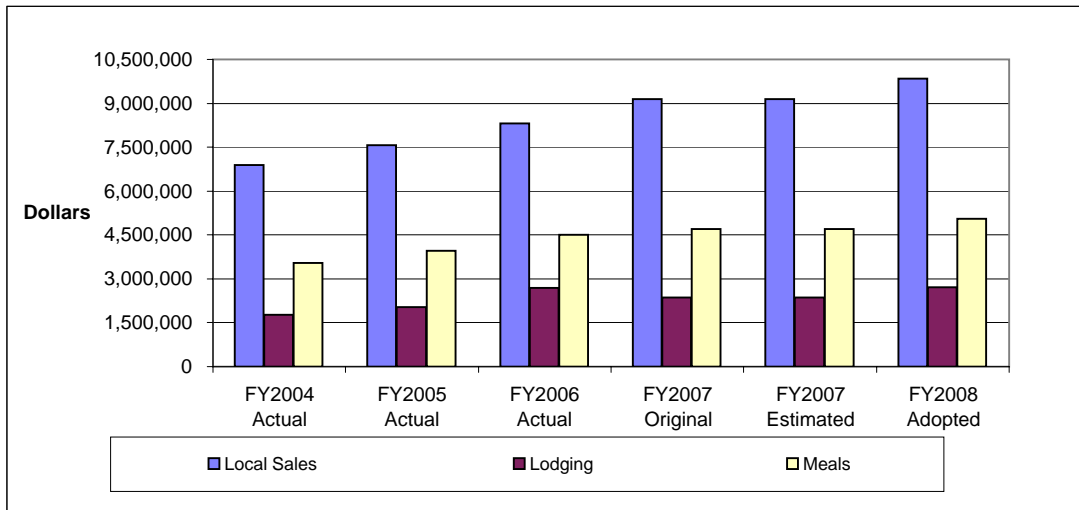
Personal Property

Personal property is valued on an annual basis and the revenue stream has grown due to growth in the tax base. The state offers tax relief for qualifying vehicles. The amount of relief has begun to decline as a percentage of total personal property due to a state-wide cap on disbursements to local governments. The state revenue is budgeted as "Personal Property Tax Relief Act" and can be found on page 15 behind the General Fund tab.

	1st half/2nd half				
	FY2004	FY2005	FY2006	FY2007	FY2008
Tax Rate per \$100	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00

Note: The tax rate remained the same for the first and second half of the calendar years shown above.

**General Fund
Major Local Revenue Trends (continued)
Local Sales, Lodging and Meals**



Local Sales

The state collects a five percent (5%) sales tax from retailers and distributes one percent (1%) of this amount to the County monthly. In FY2006, the state increased sales tax from 4.5% to 5%. The revenue growth over the years is also due to the opening of several major businesses in the County, including two new Wal-Marts, Lowe's, Home Depot, Ukrops, Market Place, and several other retail operations.

Lodging

The transient occupancy tax of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per state code. This revenue stream has grown over the years as a result of a successful marketing campaign undertaken by a regional organization primarily funded by localities within the Historic Triangle (York County, James City County and the City of Williamsburg). Also, the opening of several well-known hotel chains and the Great Wolf Lodge, a large indoor waterpark and lodging facility, has contributed to the increase in lodging revenue.

Meals

A four percent (4%) tax is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The revenue growth is due to the opening of several major grocery stores in the County, such as two new Wal-Marts and a Ukrops, and numerous fast food chain restaurants.

**General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	244,002	254,007	282,207	290,528	290,528	303,207	12,679	4.4%
10121 County Administration	305,401	336,347	332,056	384,398	392,984	411,160	26,762	7.0%
10122 Info/Comm Relations	227,541	260,239	268,680	302,348	302,348	303,336	988	0.3%
10123 Video Services	264,738	280,217	250,051	356,652	356,652	358,560	1,908	0.5%
10124 County Attorney	287,851	312,660	326,012	360,346	366,710	382,455	22,109	6.1%
10131 Registrar	138,797	162,939	170,378	204,970	204,970	206,794	1,824	0.9%
10132 Electoral Board	44,074	50,210	57,661	91,350	91,350	95,900	4,550	5.0%
Subtotal	<u>1,512,404</u>	<u>1,656,619</u>	<u>1,687,045</u>	<u>1,990,592</u>	<u>2,005,542</u>	<u>2,061,412</u>	<u>70,820</u>	<u>3.6%</u>
Judicial Services								
20211 Circuit Court	65,075	71,536	76,876	90,182	90,182	94,926	4,744	5.3%
20212 Gen District Crt	32,289	32,517	37,493	52,250	52,250	51,025	(1,225)	-2.3%
20213 J & DR Court	14,542	18,328	22,749	20,320	21,923	25,385	5,065	24.9%
20214 Clerk of Court	675,238	763,387	778,496	872,774	874,626	914,656	41,882	4.8%
20216 Colonial Grp Hme	272,178	301,065	314,245	380,184	380,184	419,376	39,192	10.3%
20217 Magistrate	2,272	403	1,229	3,000	3,000	3,000	-	0.0%
20221 Commonwealth's Attny	705,024	764,909	816,594	883,903	909,756	946,337	62,434	7.1%
20222 Victim/Witness Asst	113,804	116,388	122,045	165,316	165,316	176,930	11,614	7.0%
20223 Domestic Violence	37,838	44,822	46,520	51,776	51,776	58,688	6,912	13.4%
Subtotal	<u>1,918,260</u>	<u>2,113,355</u>	<u>2,216,247</u>	<u>2,519,705</u>	<u>2,549,013</u>	<u>2,690,323</u>	<u>170,618</u>	<u>6.8%</u>
Public Safety								
30311 Sheriff General Ops	838,367	985,180	1,153,882	1,265,200	1,295,617	1,311,095	45,895	3.6%
30312 Law Enforcement	3,279,084	3,728,365	3,915,474	4,382,329	4,342,268	4,929,949	547,620	12.5%
30313 Investigations	1,029,171	1,181,574	1,316,115	1,377,159	1,423,167	1,510,933	133,774	9.7%
30314 Civil Ops/Crt Security	1,036,090	1,123,420	1,214,442	1,336,017	1,336,017	1,412,082	76,065	5.7%
30315 Adult Corrections	1,789,593	2,034,715	2,245,475	2,363,409	2,363,409	2,382,230	18,821	0.8%
30316 School Resource Offs	224,581	228,153	257,649	275,991	275,991	342,804	66,813	24.2%
30320 Fire & Life Safe Adm	158,514	158,736	168,854	180,464	191,866	198,564	18,100	10.0%
30321 Fire & Rescue Ops	7,215,688	7,773,449	8,423,169	9,576,046	9,586,229	10,055,361	479,315	5.0%
30322 Technical Services	298,564	425,458	530,850	555,393	557,829	577,464	22,071	4.0%
30323 Prev & Community Safety	247,641	238,116	280,169	297,108	297,108	318,352	21,244	7.2%
30333 Juvenile Corrections	322,594	341,213	463,715	385,810	385,810	487,900	102,090	26.5%
30352 Animal Control	183,608	253,597	247,070	293,242	293,242	315,524	22,282	7.6%
30355 Emergency Managemnt	218,594	387,995	257,718	193,438	208,369	203,123	9,685	5.0%
30356 Communications	937,518	1,070,689	1,234,533	1,363,585	1,363,585	1,703,898	340,313	25.0%
30357 Radio Maintenance	186,187	166,057	179,757	237,540	237,540	400,702	163,162	68.7%
30358 Wireless E911	85,846	111,238	109,283	125,748	125,748	-	(125,748)	-100.0%
Subtotal	<u>18,051,640</u>	<u>20,207,955</u>	<u>21,998,155</u>	<u>24,208,479</u>	<u>24,283,795</u>	<u>26,149,981</u>	<u>1,941,502</u>	<u>8.0%</u>

**General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
Environmental & Development Services								
40119 Administration	153,747	173,060	179,490	199,186	199,186	214,444	15,258	7.7%
40341 Building Regulation	685,060	734,989	850,681	934,971	954,971	1,018,805	83,834	9.0%
40421 Solid Waste Managemnt	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,150,000	150,000	15.0%
40446 Stormwater Maintenance	712,094	231,279	237,246	253,665	253,665	268,988	15,323	6.0%
40447 Stormwater Managemnt	232,479	363,214	369,674	392,334	392,334	405,200	12,866	3.3%
40448 Litter Control Grant	24,547	25,814	30,691	29,500	31,997	31,250	1,750	5.9%
40512 Mosquito Control	582,324	584,489	771,829	841,611	841,611	880,435	38,824	4.6%
40813 Board of Zoning	5,770	6,439	3,372	6,810	6,810	6,660	(150)	-2.2%
40816 Develop & Compliance	547,744	630,072	679,757	763,265	763,265	800,597	37,332	4.9%
40821 Wetlands Board	6,319	4,045	8,678	8,470	8,470	10,335	1,865	22.0%
Subtotal	<u>3,950,084</u>	<u>3,753,401</u>	<u>4,131,418</u>	<u>4,429,812</u>	<u>4,452,309</u>	<u>4,786,714</u>	<u>356,902</u>	8.1%
Finance & Planning								
50119 Administration	189,866	175,257	190,260	205,353	205,353	239,696	34,343	16.7%
50121 Comp Support Svcs	988,811	1,096,544	1,157,785	1,463,611	1,468,611	1,645,733	182,122	12.4%
50122 Human Resources	408,672	456,942	480,366	540,314	540,314	569,899	29,585	5.5%
50124 Budget & Financial Rep	232,760	253,420	272,025	319,499	319,499	354,785	35,286	11.0%
50125 Fiscal Accounting Svcs	491,390	550,181	614,117	686,514	686,514	720,717	34,203	5.0%
50126 Comm of Revenue	737,339	794,592	862,159	966,636	966,636	992,673	26,037	2.7%
50127 Treasurer	664,618	699,840	764,544	843,041	843,041	867,324	24,283	2.9%
50128 RE Assessment	446,342	486,743	541,430	584,295	584,295	625,617	41,322	7.1%
50129 Central Purchasing	310,907	354,053	361,665	399,316	399,316	413,402	14,086	3.5%
50141 Central Admin Svcs	158,613	280,472	188,539	311,308	306,308	315,913	4,605	1.5%
50146 Central Insurance	297,114	309,661	278,218	309,600	309,600	391,060	81,460	26.3%
50451 Trans Safety Comm	859	587	336	2,650	2,650	2,400	(250)	-9.4%
50811 Planning	315,133	342,247	347,257	381,685	381,685	378,897	(2,788)	-0.7%
50812 Planning Commission	16,730	13,834	28,556	38,550	38,550	31,850	(6,700)	-17.4%
50814 Regional Planning	29,275	40,561	48,708	52,074	52,074	51,992	(82)	-0.2%
50822 Conservation	8,085	8,085	8,500	8,925	8,925	9,371	446	5.0%
50915 Economic Development	306,150	351,250	381,733	646,078	646,078	639,865	(6,213)	-1.0%
50920 Office of Economic Dev	291,110	289,362	314,000	345,463	345,463	379,779	34,316	9.9%
Subtotal	<u>5,893,774</u>	<u>6,503,631</u>	<u>6,840,198</u>	<u>8,104,912</u>	<u>8,104,912</u>	<u>8,630,973</u>	<u>526,061</u>	6.5%
Education & Educational Services								
60601 School Operations	31,439,000	34,582,901	37,175,901	40,298,677	40,298,677	42,298,677	2,000,000	5.0%
60603 School Debt	5,999,996	5,929,535	6,199,999	6,450,000	6,450,000	7,300,000	850,000	13.2%
60731 Library Services	1,773,511	1,964,826	2,090,061	2,327,793	2,378,738	2,465,560	137,767	5.9%
60831 Coop Ext Svcs	47,340	65,548	63,397	71,525	71,525	82,555	11,030	15.4%
Subtotal	<u>39,259,847</u>	<u>42,542,810</u>	<u>45,529,358</u>	<u>49,147,995</u>	<u>49,198,940</u>	<u>52,146,792</u>	<u>2,998,797</u>	6.1%

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
Human Services								
61511 Health Services	362,317	378,000	392,022	428,040	428,040	455,764	27,724	6.5%
61521 Colonial Services Brd	481,969	540,000	591,920	641,150	641,150	678,000	36,850	5.8%
61533 Social Services	1,124,473	1,208,729	1,142,603	1,412,743	1,412,743	1,757,010	344,267	24.4%
61535 Contributions	253,880	256,189	266,204	291,985	291,985	301,855	9,870	3.4%
Subtotal	<u>2,222,639</u>	<u>2,382,918</u>	<u>2,392,749</u>	<u>2,773,918</u>	<u>2,773,918</u>	<u>3,192,629</u>	<u>418,711</u>	15.1%
General Services								
70119 Administration	133,099	166,050	178,174	198,752	198,752	209,749	10,997	5.5%
70431 Eng/Fac Maint	1,521,028	1,691,459	1,773,921	1,958,308	1,959,770	2,157,622	199,314	10.2%
70432 Facility/Utility Charges	596,060	649,023	889,645	855,530	855,530	893,100	37,570	4.4%
70433 Telecommunications	314,461	309,830	318,109	391,521	391,521	293,683	(97,838)	-25.0%
70434 Grounds Main/Const	2,299,304	2,525,348	2,553,156	3,114,681	3,114,681	3,330,234	215,553	6.9%
Subtotal	<u>4,863,952</u>	<u>5,341,710</u>	<u>5,713,005</u>	<u>6,518,792</u>	<u>6,520,254</u>	<u>6,884,388</u>	<u>365,596</u>	5.6%
Community Services								
81119 Administration	211,775	226,666	235,551	266,160	266,660	270,971	4,811	1.8%
81538 Special Programs	187,963	228,476	230,675	278,007	279,995	284,162	6,155	2.2%
81547 Housing Admin	133,054	114,974	165,131	214,636	214,636	218,366	3,730	1.7%
81548 Rental Assistance	98,078	92,188	107,405	117,425	117,425	122,824	5,399	4.6%
81549 Housing Rehabilitation	224,466	229,116	858,767	242,155	242,155	250,388	8,233	3.4%
81550 Public Transportation	25,000	20,000	20,000	25,000	25,000	25,000	-	0.0%
81600 Disaster Relief	10,282	-	-	-	512	-	-	0.0%
81712 Parks & Rec Svcs	1,411,546	1,413,283	1,488,047	1,835,079	1,839,264	1,933,482	98,403	5.4%
81713 Tourism	-	163,439	180,646	157,847	157,847	170,318	12,471	7.9%
Subtotal	<u>2,302,164</u>	<u>2,488,142</u>	<u>3,286,222</u>	<u>3,136,309</u>	<u>3,143,494</u>	<u>3,275,511</u>	<u>139,202</u>	4.4%
Capital Outlay & Fund Transfers								
90912 Capital Outlay/Transfers	5,358,993	4,655,327	5,547,498	5,711,723	5,570,451	6,109,698	397,975	7.0%
Subtotal	<u>5,358,993</u>	<u>4,655,327</u>	<u>5,547,498</u>	<u>5,711,723</u>	<u>5,570,451</u>	<u>6,109,698</u>	<u>397,975</u>	7.0%
Non-Departmental								
90721 Contributions	492,192	535,300	593,024	598,603	748,603	757,946	159,343	26.6%
90722 2006/2007 Commemorations	-	-	8,000	-	-	-	-	0.0%
90911 Non-Departmental	141,646	141,852	204,759	360,424	315,251	369,419	8,995	2.5%
90913 Approp Reserves	15,500	170,409	174,448	200,000	200,000	200,000	-	0.0%
90915 Tourism Promotion	1,193,400	1,221,645	1,609,827	1,418,190	1,418,190	1,630,919	212,729	15.0%
Subtotal	<u>1,842,738</u>	<u>2,069,206</u>	<u>2,590,058</u>	<u>2,577,217</u>	<u>2,682,044</u>	<u>2,958,284</u>	<u>381,067</u>	14.8%
Totals	<u>87,176,495</u>	<u>93,715,074</u>	<u>101,931,953</u>	<u>111,119,454</u>	<u>111,284,672</u>	<u>118,886,705</u>	<u>7,767,251</u>	6.9%

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	108,688	112,236	126,217	132,178	132,178	136,122	3,944	3.0%
10121 County Administration	286,332	312,039	305,859	356,558	365,144	377,115	20,557	5.8%
10122 Info/Comm Relations	160,545	199,857	211,061	239,753	239,753	235,116	(4,637)	-1.9%
10123 Video Services	189,058	209,800	205,924	264,342	264,342	277,125	12,783	4.8%
10124 County Attorney	260,673	284,211	304,424	331,596	337,960	353,118	21,522	6.5%
10131 Registrar	126,493	150,754	157,636	188,795	188,795	189,969	1,174	0.6%
10132 Electoral Board	-	-	-	-	-	-	-	0.0%
Subtotal	<u>1,131,789</u>	<u>1,268,897</u>	<u>1,311,121</u>	<u>1,513,222</u>	<u>1,528,172</u>	<u>1,568,565</u>	<u>55,343</u>	<u>3.7%</u>
Judicial Services								
20211 Circuit Court	54,064	60,262	66,750	75,887	75,887	76,981	1,094	1.4%
20212 Gen District Crt	-	-	-	-	-	-	-	0.0%
20213 J & DR Court	-	-	-	-	-	-	-	0.0%
20214 Clerk of Court	576,185	664,897	697,768	784,574	784,574	821,106	36,532	4.7%
20216 Colonial Grp Hme	-	-	-	-	-	-	-	0.0%
20217 Magistrate	-	-	-	-	-	-	-	0.0%
20221 Commonwealth's Attny	678,180	729,866	781,341	852,813	877,783	916,142	63,329	7.4%
20222 Victim/Witness Asst	100,573	108,706	115,423	154,431	154,431	169,000	14,569	9.4%
20223 Domestic Violence	36,839	43,634	44,969	49,781	49,781	55,168	5,387	10.8%
Subtotal	<u>1,445,841</u>	<u>1,607,365</u>	<u>1,706,251</u>	<u>1,917,486</u>	<u>1,942,456</u>	<u>2,038,397</u>	<u>120,911</u>	<u>6.3%</u>
Public Safety								
30311 Sheriff General Ops	565,829	697,303	853,721	948,720	948,720	1,003,895	55,175	5.8%
30312 Law Enforcement	2,573,060	2,804,965	2,973,998	3,379,384	3,333,376	3,859,859	480,475	14.2%
30313 Investigations	906,545	1,032,145	1,114,598	1,161,439	1,207,447	1,281,873	120,434	10.4%
30314 Civil Ops/Crt Security	970,672	1,042,733	1,136,657	1,207,422	1,207,422	1,284,207	76,785	6.4%
30315 Adult Corrections	-	-	-	-	-	-	-	0.0%
30316 School Resource Offs	221,794	225,824	234,652	268,491	268,491	279,674	11,183	4.2%
30320 Fire & Life Safe Adm	124,499	132,687	139,400	153,184	153,184	162,954	9,770	6.4%
30321 Fire & Rescue Ops	6,423,936	6,931,719	7,541,959	8,620,111	8,620,111	9,003,590	383,479	4.5%
30322 Technical Services	206,604	289,771	381,295	420,748	420,748	431,884	11,136	2.7%
30323 Prev & Community Safety	212,817	201,291	221,436	249,683	249,683	264,442	14,759	5.9%
30333 Juvenile Corrections	-	-	-	-	-	-	-	0.0%
30352 Animal Control	113,401	132,008	144,486	176,932	176,932	188,575	11,643	6.6%
30355 Emergency Managemnt	116,812	126,683	137,642	145,488	145,488	150,583	5,095	3.5%
30356 Communications	754,644	867,197	1,075,572	1,151,585	1,151,585	1,331,509	179,924	15.6%
30357 Radio Maintenance	145,503	199,276	111,349	143,491	143,491	152,930	9,439	6.6%
30358 Wireless E911	81,794	99,436	109,273	116,327	116,327	-	(116,327)	-100.0%
Subtotal	<u>13,417,910</u>	<u>14,783,038</u>	<u>16,176,038</u>	<u>18,143,005</u>	<u>18,143,005</u>	<u>19,395,975</u>	<u>1,252,970</u>	<u>6.9%</u>

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
Environmental & Development Services								
40119 Administration	147,063	161,716	171,867	189,256	189,256	199,549	10,293	5.4%
40341 Building Regulation	593,239	631,240	725,058	811,600	831,600	887,280	75,680	9.3%
40421 Solid Waste Managemnt	-	-	-	-	-	-	-	0.0%
40446 Stormwater Maintenance	153,730	149,492	176,902	171,065	171,065	184,988	13,923	8.1%
40447 Stormwater Managemnt	197,818	293,694	321,749	338,143	338,143	352,036	13,893	4.1%
40448 Litter Control Grant	-	-	-	-	-	-	-	0.0%
40512 Mosquito Control	488,355	494,439	634,286	712,271	712,271	744,670	32,399	4.6%
40813 Board of Zoning	-	-	-	-	-	-	-	0.0%
40816 Develop & Compliance	513,794	589,016	635,322	715,450	715,450	750,777	35,327	4.9%
40821 Wetlands Board	-	-	-	-	-	-	-	0.0%
Subtotal	<u>2,093,999</u>	<u>2,319,597</u>	<u>2,665,184</u>	<u>2,937,785</u>	<u>2,957,785</u>	<u>3,119,300</u>	<u>181,515</u>	6.2%
Finance & Planning								
50119 Administration	170,642	156,248	165,937	185,293	185,293	212,451	27,158	14.7%
50121 Comp Support Svcs	791,950	859,007	926,935	1,140,336	1,142,188	1,153,748	13,412	1.2%
50122 Human Resources	313,039	360,297	389,181	427,534	427,534	455,619	28,085	6.6%
50124 Budget & Financial Rep	214,029	235,728	254,462	297,519	297,519	331,660	34,141	11.5%
50125 Fiscal Accounting Svcs	436,954	494,231	542,222	617,244	617,244	654,447	37,203	6.0%
50126 Comm of Revenue	640,333	692,113	749,871	841,521	841,521	861,938	20,417	2.4%
50127 Treasurer	488,309	533,450	587,952	649,516	649,516	678,189	28,673	4.4%
50128 RE Assessment	400,295	436,732	479,495	530,015	530,015	558,237	28,222	5.3%
50129 Central Purchasing	293,203	327,820	340,435	370,186	370,186	382,192	12,006	3.2%
50141 Central Admin Svcs	52,308	59,513	64,157	80,738	80,738	80,738	-	0.0%
50146 Central Insurance	-	-	-	-	-	-	-	0.0%
50451 Trans Safety Comm	-	-	-	-	-	-	-	0.0%
50811 Planning	297,207	308,729	326,000	358,210	358,210	355,667	(2,543)	-0.7%
50812 Planning Commission	-	-	-	-	-	-	-	0.0%
50814 Regional Planning	-	-	-	-	-	-	-	0.0%
50822 Conservation	-	-	-	-	-	-	-	0.0%
50915 Economic Development	-	-	-	-	-	-	-	0.0%
50920 Office of Economic Dev	<u>205,282</u>	<u>224,383</u>	<u>236,630</u>	<u>259,253</u>	<u>259,253</u>	<u>288,854</u>	<u>29,601</u>	11.4%
Subtotal	<u>4,303,551</u>	<u>4,688,251</u>	<u>5,063,277</u>	<u>5,757,365</u>	<u>5,759,217</u>	<u>6,013,740</u>	<u>256,375</u>	4.5%
Education & Educational Services								
60601 School Operations	-	-	-	-	-	-	-	0.0%
60603 School Debt	-	-	-	-	-	-	-	0.0%
60731 Library Services	1,122,487	1,203,050	1,310,248	1,489,469	1,490,313	1,595,716	106,247	7.1%
60831 Coop Ext Svcs	<u>13,390</u>	<u>7,276</u>	-	<u>2,475</u>	<u>2,475</u>	<u>2,475</u>	-	0.0%
Subtotal	<u>1,135,877</u>	<u>1,210,326</u>	<u>1,310,248</u>	<u>1,491,944</u>	<u>1,492,788</u>	<u>1,598,191</u>	<u>106,247</u>	7.1%

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
Human Services								
61511 Health Services	-	-	-	-	-	-	-	0.0%
61521 Colonial Services Brd	-	-	-	-	-	-	-	0.0%
61533 Social Services	-	-	-	-	-	-	-	0.0%
61535 Contributions	-	-	-	-	-	-	-	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
General Services								
70119 Administration	126,976	149,771	166,510	176,637	176,637	186,629	9,992	5.7%
70431 Eng/Fac Maint	906,000	1,018,596	995,583	1,108,506	1,109,157	1,235,222	126,716	11.4%
70432 Facility/Utility Charges	-	-	-	-	-	-	-	0.0%
70433 Telecommunications	62,378	67,752	71,579	81,146	81,146	83,553	2,407	3.0%
70434 Grounds Main/Const	1,197,766	1,432,214	1,501,967	1,604,586	1,604,586	1,714,116	109,530	6.8%
Subtotal	<u>2,293,120</u>	<u>2,668,333</u>	<u>2,735,639</u>	<u>2,970,875</u>	<u>2,971,526</u>	<u>3,219,520</u>	<u>248,645</u>	8.4%
Community Services								
81119 Administration	181,874	200,898	205,238	226,005	226,005	230,381	4,376	1.9%
81538 Special Programs	168,764	207,870	205,113	245,457	245,457	257,572	12,115	4.9%
81547 Housing Admin	95,032	100,281	143,706	188,586	188,586	194,866	6,280	3.3%
81548 Rental Assistance	91,500	83,325	96,569	103,225	103,225	108,624	5,399	5.2%
81549 Housing Rehabilitation	104,216	107,835	111,849	118,865	118,865	124,178	5,313	4.5%
81550 Public Transportation	-	-	-	-	-	5,000	5,000	100.0%
81600 Disaster Relief	-	-	-	-	-	-	-	0.0%
81712 Parks & Rec Svcs	869,613	913,192	1,003,332	1,114,559	1,114,559	1,199,652	85,093	7.6%
81713 Tourism	-	58,983	64,264	67,897	67,897	81,268	13,371	19.7%
Subtotal	<u>1,510,999</u>	<u>1,672,384</u>	<u>1,830,071</u>	<u>2,064,594</u>	<u>2,064,594</u>	<u>2,201,541</u>	<u>136,947</u>	6.6%
Capital Outlay & Fund Transfers								
90912 Capital Outlay/Transfers	-	-	-	-	-	-	-	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Non-Departmental								
90721 Contributions	-	-	-	-	-	-	-	0.0%
90722 2006/2007 Commemorations	-	-	-	-	-	-	-	0.0%
90911 Non-Departmental	110,937	116,025	171,000	326,424	281,251	324,619	(1,805)	-0.6%
90913 Approp Reserves	-	-	-	-	-	-	-	0.0%
90915 Tourism Promotion	-	-	-	-	-	-	-	0.0%
Subtotal	<u>110,937</u>	<u>116,025</u>	<u>171,000</u>	<u>326,424</u>	<u>281,251</u>	<u>324,619</u>	<u>(1,805)</u>	-0.6%
Totals	<u>27,444,023</u>	<u>30,334,216</u>	<u>32,968,829</u>	<u>37,122,700</u>	<u>37,140,794</u>	<u>39,479,848</u>	<u>2,357,148</u>	6.4%

**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	135,314	141,771	155,990	158,350	158,350	167,085	8,735	5.5%
10121 County Administration	19,069	24,308	26,197	27,840	27,840	34,045	6,205	22.3%
10122 Info/Comm Relations	66,996	60,382	57,619	62,595	62,595	68,220	5,625	9.0%
10123 Video Services	75,680	70,417	44,127	92,310	92,310	81,435	(10,875)	-11.8%
10124 County Attorney	27,178	28,449	21,588	28,750	28,750	29,337	587	2.0%
10131 Registrar	12,304	12,185	12,742	16,175	16,175	16,825	650	4.0%
10132 Electoral Board	44,074	50,210	57,661	91,350	91,350	95,900	4,550	5.0%
Subtotal	<u>380,615</u>	<u>387,722</u>	<u>375,924</u>	<u>477,370</u>	<u>477,370</u>	<u>492,847</u>	<u>15,477</u>	<u>3.2%</u>
Judicial Services								
20211 Circuit Court	11,011	11,274	10,126	14,295	14,295	17,945	3,650	25.5%
20212 Gen District Crt	32,289	32,517	37,493	52,250	52,250	51,025	(1,225)	-2.3%
20213 J & DR Court	14,542	18,328	22,749	20,320	21,923	25,385	5,065	24.9%
20214 Clerk of Court	99,053	98,490	80,728	88,200	90,052	93,550	5,350	6.1%
20216 Colonial Grp Hme	272,178	301,065	314,245	380,184	380,184	419,376	39,192	10.3%
20217 Magistrate	2,272	403	1,229	3,000	3,000	3,000	-	0.0%
20221 Commonwealth's Attny	26,844	35,043	35,253	31,090	31,973	30,195	(895)	-2.9%
20222 Victim/Witness Asst	13,231	7,682	6,622	10,885	10,885	7,930	(2,955)	-27.2%
20223 Domestic Violence	999	1,188	1,551	1,995	1,995	3,520	1,525	76.4%
Subtotal	<u>472,419</u>	<u>505,990</u>	<u>509,996</u>	<u>602,219</u>	<u>606,557</u>	<u>651,926</u>	<u>49,707</u>	<u>8.3%</u>
Public Safety								
30311 Sheriff General Ops	272,538	287,877	300,161	316,480	346,897	307,200	(9,280)	-2.9%
30312 Law Enforcement	706,024	923,400	941,476	1,002,945	1,008,892	1,070,090	67,145	6.7%
30313 Investigations	122,626	149,429	201,517	215,720	215,720	229,060	13,340	6.2%
30314 Civil Ops/Crt Security	65,418	80,687	77,785	128,595	128,595	127,875	(720)	-0.6%
30315 Adult Corrections	1,789,593	2,034,715	2,245,475	2,363,409	2,363,409	2,382,230	18,821	0.8%
30316 School Resource Offs	2,787	2,329	22,997	7,500	7,500	63,130	55,630	741.7%
30320 Fire & Life Safe Adm	34,015	26,049	29,454	27,280	38,682	35,610	8,330	30.5%
30321 Fire & Rescue Ops	791,752	841,730	881,210	955,935	966,118	1,051,771	95,836	10.0%
30322 Technical Services	91,960	135,687	149,555	134,645	137,081	145,580	10,935	8.1%
30323 Prev & Community Safety	34,824	36,825	58,733	47,425	47,425	53,910	6,485	13.7%
30333 Juvenile Corrections	322,594	341,213	463,715	385,810	385,810	487,900	102,090	26.5%
30352 Animal Control	70,207	121,589	102,584	116,310	116,310	126,949	10,639	9.2%
30355 Emergency Managemnt	101,782	261,312	120,076	47,950	62,881	52,540	4,590	9.6%
30356 Communications	182,874	203,492	158,961	212,000	212,000	372,389	160,389	75.7%
30357 Radio Maintenance	40,684	(33,219)	68,408	94,049	94,049	247,772	153,723	163.5%
30358 Wireless E911	4,052	11,802	10	9,421	9,421	-	(9,421)	-100.0%
Subtotal	<u>4,633,730</u>	<u>5,424,917</u>	<u>5,822,117</u>	<u>6,065,474</u>	<u>6,140,790</u>	<u>6,754,006</u>	<u>688,532</u>	<u>11.4%</u>

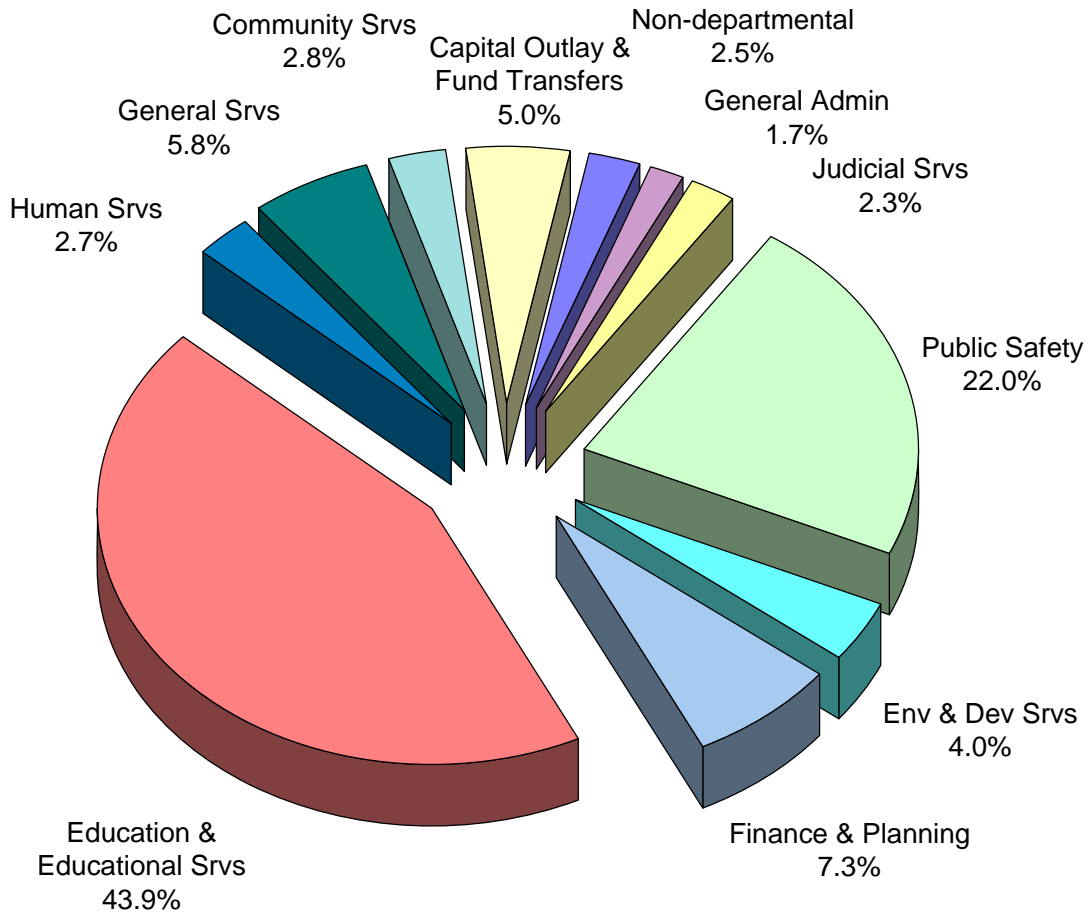
**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
Environmental & Development Services								
40119 Administration	6,684	11,344	7,623	9,930	9,930	14,895	4,965	50.0%
40341 Building Regulation	91,821	103,749	125,623	123,371	123,371	131,525	8,154	6.6%
40421 Solid Waste Managemnt	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,150,000	150,000	15.0%
40446 Stormwater Maintenance	558,364	81,787	60,344	82,600	82,600	84,000	1,400	1.7%
40447 Stormwater Managemnt	34,661	69,520	47,925	54,191	54,191	53,164	(1,027)	-1.9%
40448 Litter Control Grant	24,547	25,814	30,691	29,500	31,997	31,250	1,750	5.9%
40512 Mosquito Control	93,969	90,050	137,543	129,340	129,340	135,765	6,425	5.0%
40813 Board of Zoning	5,770	6,439	3,372	6,810	6,810	6,660	(150)	-2.2%
40816 Develop & Compliance	33,950	41,056	44,435	47,815	47,815	49,820	2,005	4.2%
40821 Wetlands Board	6,319	4,045	8,678	8,470	8,470	10,335	1,865	22.0%
Subtotal	<u>1,856,085</u>	<u>1,433,804</u>	<u>1,466,234</u>	<u>1,492,027</u>	<u>1,494,524</u>	<u>1,667,414</u>	<u>175,387</u>	11.8%
Finance & Planning								
50119 Administration	19,224	19,009	24,323	20,060	20,060	27,245	7,185	35.8%
50121 Comp Support Svcs	196,861	237,537	230,850	323,275	326,423	491,985	168,710	52.2%
50122 Human Resources	95,633	96,645	91,185	112,780	112,780	114,280	1,500	1.3%
50124 Budget & Financial Rep	18,731	17,692	17,563	21,980	21,980	23,125	1,145	5.2%
50125 Fiscal Accounting Svcs	54,436	55,950	71,895	69,270	69,270	66,270	(3,000)	-4.3%
50126 Comm of Revenue	97,006	102,479	112,288	125,115	125,115	130,735	5,620	4.5%
50127 Treasurer	176,309	166,390	176,592	193,525	193,525	189,135	(4,390)	-2.3%
50128 RE Assessment	46,047	50,011	61,935	54,280	54,280	67,380	13,100	24.1%
50129 Central Purchasing	17,704	26,233	21,230	29,130	29,130	31,210	2,080	7.1%
50141 Central Admin Svcs	106,305	220,959	124,382	230,570	225,570	235,175	4,605	2.0%
50146 Central Insurance	297,114	309,661	278,218	309,600	309,600	391,060	81,460	26.3%
50451 Trans Safety Comm	859	587	336	2,650	2,650	2,400	(250)	-9.4%
50811 Planning	17,926	33,518	21,257	23,475	23,475	23,230	(245)	-1.0%
50812 Planning Commission	16,730	13,834	28,556	38,550	38,550	31,850	(6,700)	-17.4%
50814 Regional Planning	29,275	40,561	48,708	52,074	52,074	51,992	(82)	-0.2%
50822 Conservation	8,085	8,085	8,500	8,925	8,925	9,371	446	5.0%
50915 Economic Development	306,150	351,250	381,733	646,078	646,078	639,865	(6,213)	-1.0%
50920 Office of Economic Dev	85,828	64,979	77,370	86,210	86,210	90,925	4,715	5.5%
Subtotal	<u>1,590,223</u>	<u>1,815,380</u>	<u>1,776,921</u>	<u>2,347,547</u>	<u>2,345,695</u>	<u>2,617,233</u>	<u>269,686</u>	11.5%
Education & Educational Services								
60601 School Operations	31,439,000	34,582,901	37,175,901	40,298,677	40,298,677	42,298,677	2,000,000	5.0%
60603 School Debt	5,999,996	5,929,535	6,199,999	6,450,000	6,450,000	7,300,000	850,000	13.2%
60731 Library Services	651,024	761,776	779,813	838,324	888,425	869,844	31,520	3.8%
60831 Coop Ext Svcs	33,950	58,272	63,397	69,050	69,050	80,080	11,030	16.0%
Subtotal	<u>38,123,970</u>	<u>41,332,484</u>	<u>44,219,110</u>	<u>47,656,051</u>	<u>47,706,152</u>	<u>50,548,601</u>	<u>2,892,550</u>	6.1%

**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Original Budget	FY2007 Estimated Budget	FY2008 Adopted Budget	\$ Change	% Change
Human Services								
61511 Health Services	362,317	378,000	392,022	428,040	428,040	455,764	27,724	6.5%
61521 Colonial Services Brd	481,969	540,000	591,920	641,150	641,150	678,000	36,850	5.8%
61533 Social Services	1,124,473	1,208,729	1,142,603	1,412,743	1,412,743	1,757,010	344,267	24.4%
61535 Contributions	253,880	256,189	266,204	291,985	291,985	301,855	9,870	3.4%
Subtotal	<u>2,222,639</u>	<u>2,382,918</u>	<u>2,392,749</u>	<u>2,773,918</u>	<u>2,773,918</u>	<u>3,192,629</u>	<u>418,711</u>	15.1%
General Services								
70119 Administration	6,123	16,279	11,664	22,115	22,115	23,120	1,005	4.5%
70431 Eng/Fac Maint	615,028	672,863	778,338	849,802	850,613	922,400	72,598	8.5%
70432 Facility/Utility Charges	596,060	649,023	889,645	855,530	855,530	893,100	37,570	4.4%
70433 Telecommunications	252,083	242,078	246,530	310,375	310,375	210,130	(100,245)	-32.3%
70434 Grounds Main/Const	1,101,538	1,093,134	1,051,189	1,510,095	1,510,095	1,616,118	106,023	7.0%
Subtotal	<u>2,570,832</u>	<u>2,673,377</u>	<u>2,977,366</u>	<u>3,547,917</u>	<u>3,548,728</u>	<u>3,664,868</u>	<u>116,951</u>	3.3%
Community Services								
81119 Administration	29,901	25,768	30,313	40,155	40,655	40,590	435	1.1%
81538 Special Programs	19,199	20,606	25,562	32,550	34,538	26,590	(5,960)	-18.3%
81547 Housing Admin	38,022	14,693	21,425	26,050	26,050	23,500	(2,550)	-9.8%
81548 Rental Assistance	6,578	8,863	10,836	14,200	14,200	14,200	-	0.0%
81549 Housing Rehabilitation	120,250	121,281	746,918	123,290	123,290	126,210	2,920	2.4%
81550 Public Transportation	25,000	20,000	20,000	25,000	25,000	20,000	(5,000)	-20.0%
81600 Disaster Relief	10,282	-	-	-	512	-	-	0.0%
81712 Parks & Rec Svcs	541,933	500,091	484,715	720,520	724,705	733,830	13,310	1.9%
81713 Tourism	-	104,456	116,382	89,950	89,950	89,050	(900)	-1.0%
Subtotal	<u>791,165</u>	<u>815,758</u>	<u>1,456,151</u>	<u>1,071,715</u>	<u>1,078,900</u>	<u>1,073,970</u>	<u>2,255</u>	0.2%
Capital Outlay & Fund Transfers								
90912 Capital Outlay/Transfers	5,358,993	4,655,327	5,547,498	5,711,723	5,570,451	6,109,698	397,975	7.0%
Subtotal	<u>5,358,993</u>	<u>4,655,327</u>	<u>5,547,498</u>	<u>5,711,723</u>	<u>5,570,451</u>	<u>6,109,698</u>	<u>397,975</u>	7.0%
Non-Departmental								
90721 Contributions	492,192	535,300	593,024	598,603	748,603	757,946	159,343	26.6%
90722 2006/2007 Commemorations	-	-	8,000	-	-	-	-	0.0%
90911 Non-Departmental	30,709	25,827	33,759	34,000	34,000	44,800	10,800	31.8%
90913 Approp Reserves	15,500	170,409	174,448	200,000	200,000	200,000	-	0.0%
90915 Tourism Promotion	1,193,400	1,221,645	1,609,827	1,418,190	1,418,190	1,630,919	212,729	15.0%
Subtotal	<u>1,731,801</u>	<u>1,953,181</u>	<u>2,419,058</u>	<u>2,250,793</u>	<u>2,400,793</u>	<u>2,633,665</u>	<u>382,872</u>	17.0%
Totals	<u>59,732,472</u>	<u>63,380,858</u>	<u>68,963,124</u>	<u>73,996,754</u>	<u>74,143,878</u>	<u>79,406,857</u>	<u>5,410,103</u>	7.3%

**GENERAL FUND EXPENDITURES
FY2008 - BY FUNCTIONAL AREA**



<u>Functional Area</u>	<u>FY2007 Original</u>	<u>FY2008 Adopted</u>	<u>Dollar Change</u>
General Administration	1,990,592	2,061,412	70,820
Judicial Services	2,519,705	2,690,323	170,618
Public Safety	24,208,479	26,149,981	1,941,502
Environmental & Development Services	4,429,812	4,786,714	356,902
Finance & Planning	8,104,912	8,630,973	526,061
Education & Educational Services	49,147,995	52,146,792	2,998,797
Human Services	2,773,918	3,192,629	418,711
General Services	6,518,792	6,884,388	365,596
Community Services	3,136,309	3,275,511	139,202
Capital Outlay & Fund Transfers	5,711,723	6,109,698	397,975
Non-departmental	2,577,217	2,958,284	381,067
	<u>111,119,454</u>	<u>118,886,705</u>	<u>7,767,251</u>

**Uses of the Local Tax Dollar
Fiscal Year 2008**

