

**GENERAL FUND
FUND 10
FUND BALANCE SUMMARY FISCAL YEARS 2008 - 2009**

Beginning Fund Balance 7/1/2007		\$ 14,266,405
Projected FY2008 Revenues		
Local	103,943,268	
State and Federal	13,827,859	
Other financing sources	<u>1,528,388</u>	
Total	119,299,515	
Projected FY2008 Expenditures		<u>119,315,515</u>
Net Change		<u>(16,000)</u>
Projected Fund Balance 6/30/2008		14,250,405
Projected FY2009 Revenues		
Local	114,068,856	
State and Federal	13,571,052	
Other financing sources	<u>1,920,472</u>	
Total	129,560,380	
Projected FY2009 Expenditures		<u>129,560,380</u>
Net Change		<u>-</u>
Projected Fund Balance 6/30/2009		<u>\$ 14,250,405</u>

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Actual Revenues	FY2008 Original Revenues	FY2008 Estimated Revenues	FY2009 Adopted Revenues	\$ Change	% Change
Revenue Local Sources								
30311 General Property Taxes								
1010 Real Estate Taxes	43,248,571	47,924,182	52,087,465	53,830,433	53,830,433	59,576,239	5,745,806	10.7%
2010 Public Service Corp	3,320,877	2,201,448	2,920,024	2,734,500	2,734,500	2,600,000	(134,500)	-4.9%
3010 Personal Property Taxes	8,917,643	10,375,391	11,893,471	12,849,767	12,849,767	13,347,400	497,633	3.9%
3060 Mobile Home Taxes	28,624	28,441	25,302	24,700	24,700	23,000	(1,700)	-6.9%
4010 Machinery/Tools	1,395,057	1,374,864	1,950,297	1,464,500	1,464,500	2,000,000	535,500	36.6%
5010 Boat > 5 Tons	32,205	37,975	34,366	33,300	33,300	28,000	(5,300)	-15.9%
6010 Penalties	518,625	519,644	548,658	375,000	375,000	375,000	-	0.0%
6020 Interest	186,656	221,423	225,084	150,000	150,000	150,000	-	0.0%
Subtotal	<u>57,648,258</u>	<u>62,683,368</u>	<u>69,684,667</u>	<u>71,462,200</u>	<u>71,462,200</u>	<u>78,099,639</u>	<u>6,637,439</u>	<u>9.3%</u>
30312 Other Local Taxes								
1000 Local Sales Tax	7,564,266	8,319,802	8,928,076	9,839,220	9,839,220	10,626,357	787,137	8.0%
1100 Lodging Tax	2,036,075	2,683,045	3,113,281	2,718,198	2,718,198	3,044,382	326,184	12.0%
1200 Meals Tax	3,962,278	4,495,630	4,910,446	5,058,162	5,058,162	5,867,468	809,306	16.0%
3010 Occupational License	4,218,461	4,924,180	5,428,551	5,398,690	5,398,690	6,167,500	768,810	14.2%
3011 Occupational License Pen	7,819	23,975	12,604	7,500	7,500	7,500	-	0.0%
3012 Occupational License Int	567	9,240	14,629	5,000	5,000	5,000	-	0.0%
3020 Utility Consumption Tax	246,775	244,215	255,365	250,000	250,000	270,000	20,000	8.0%
3050 Short Term Rent	32,627	31,009	27,313	30,000	30,000	24,000	(6,000)	-20.0%
3060 Motor Vehicle Rental Tax	93,392	86,114	74,148	85,000	85,000	75,000	(10,000)	-11.8%
4000 Communications Sales Tax	-	-	647,120	1,421,572	1,421,572	1,421,572	-	0.0%
5010 Motor Vehicle License	1,291,861	1,357,465	1,426,383	1,300,000	1,300,000	1,365,000	65,000	5.0%
5020 Unlicensed Vehicles	100	100	100	100	100	100	-	0.0%
6000 Bank Franchise Tax	113,242	154,699	135,803	120,000	120,000	136,000	16,000	13.3%
6010 Cable Franchise Tax	652,046	703,762	364,516	-	-	-	-	0.0%
7010 Recordation Tax	285,159	325,013	293,590	300,000	300,000	293,000	(7,000)	-2.3%
7011 Recordation/Grantor's Tax	257,295	283,580	323,621	285,000	285,000	323,000	38,000	13.3%
7030 Deeds of Conveyance	1,077,479	1,415,572	1,356,525	1,500,000	1,500,000	1,300,000	(200,000)	-13.3%
8000 E-911 Surcharge	728,098	717,810	352,343	-	-	-	-	0.0%
Subtotal	<u>22,567,540</u>	<u>25,775,211</u>	<u>27,664,414</u>	<u>28,318,442</u>	<u>28,318,442</u>	<u>30,925,879</u>	<u>2,607,437</u>	<u>9.2%</u>
30313 Permits, Fees, Regulatory Licenses								
1010 Dog License	19,606	19,390	19,021	15,550	15,550	19,000	3,450	22.2%
3010 Wetlands Permits	3,400	3,400	2,800	4,000	4,000	3,000	(1,000)	-25.0%
3011 Ches Bay Application Fees	250	2,000	1,250	-	-	1,000	1,000	100.0%
3020 Zoning Fees	14,094	13,566	13,565	10,000	10,000	13,500	3,500	35.0%
3021 Plan Review Fees	19,553	28,969	21,772	23,000	23,000	23,000	-	0.0%
3022 Map Maint Fees	13,168	12,225	13,455	13,000	13,000	13,000	-	0.0%
3023 Pln/PW Insp Fees	6,781	9,200	8,243	7,000	7,000	8,000	1,000	14.3%
3024 BOZ/Subdivision	2,100	2,000	3,200	2,500	2,500	2,500	-	0.0%
3030 Land Trnfr Fees	8,715	9,965	9,842	10,000	10,000	9,000	(1,000)	-10.0%
3040 Elect Inspection Fees	106,015	108,711	127,688	74,000	74,000	100,000	26,000	35.1%
3041 Elect Inspection 1.75%	1,815	1,824	2,180	1,295	1,295	1,750	455	35.1%
3042 Reinspection Elect	4,810	2,650	1,950	2,000	2,000	2,100	100	5.0%
3050 Plumb Inspection Fees	117,980	147,125	169,121	88,000	88,000	150,000	62,000	70.5%
3051 Plumb Inspection 1.75%	1,932	2,517	2,906	1,540	1,540	2,625	1,085	70.5%
3052 Reinspection Plumb	1,030	1,050	1,000	1,800	1,800	1,000	(800)	-44.4%
3060 Bldg Inspection Fees	410,982	357,218	447,623	385,000	385,000	425,000	40,000	10.4%
3061 Bldg Inspection 1.75%	6,766	5,761	7,221	6,738	6,738	7,438	700	10.4%
3062 Reinspection Bldg	8,850	7,400	4,812	3,000	3,000	4,500	1,500	50.0%
3070 Plat Fees	150	-	150	-	-	-	-	0.0%
3090 Erosion Inspection Fees	29,791	34,200	30,540	30,000	30,000	30,000	-	0.0%
3110 Mechan Inspection Fees	126,279	124,219	134,144	85,000	85,000	130,000	45,000	52.9%
3111 Mechan Inspection 1.75%	2,567	2,157	2,631	1,488	1,488	2,275	787	52.9%
3112 Reinspection Mechan	1,290	680	705	1,800	1,800	1,000	(800)	-44.4%
3180 Yard Sale Permits	10	5	15	-	-	-	-	0.0%
3200 Land Dist Permit	21,005	16,550	20,300	10,500	10,500	15,000	4,500	42.9%
3210 Amusement Devices Inspect	875	-	-	-	-	-	-	0.0%
3300 Land Use Revalidation	106	-	300	-	-	-	-	0.0%
3310 Tax Exempt Rehab	320	-	130	-	-	-	-	0.0%
3400 Open Burning Permit Fees	300	550	200	500	500	200	(300)	-60.0%
3970 Miscellaneous	100	-	-	-	-	-	-	0.0%
Subtotal	<u>930,640</u>	<u>913,332</u>	<u>1,046,764</u>	<u>777,711</u>	<u>777,711</u>	<u>964,888</u>	<u>187,177</u>	<u>24.1%</u>

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Actual Revenues	FY2008 Original Revenues	FY2008 Estimated Revenues	FY2009 Adopted Revenues	\$ Change	% Change
30314 Fines & Forfeitures								
0300 Parking Fines	550	1,430	1,390	1,500	1,500	2,500	1,000	66.7%
1010 Animal Control Fines	275	100	650	100	100	650	550	550.0%
1011 False Alarm Fines	-	100	-	100	100	-	(100)	-100.0%
1012 Misc FLS Fines	107	40	-	-	-	-	-	0.0%
2000 Restitution	740	648	-	-	-	-	-	0.0%
4010 Court Fines	224,041	241,380	237,813	240,000	240,000	240,000	-	0.0%
4011 Assessment Courthouse	24,171	25,006	25,496	25,400	25,400	25,400	-	0.0%
4012 Courthouse Security	45,531	46,293	46,118	47,500	47,500	50,000	2,500	5.3%
4013 Jail Admission Fee	6,789	7,896	7,574	7,800	7,800	7,800	-	0.0%
4014 Comm Atty Bad Check Fee	-	1,594	775	-	-	-	-	0.0%
5000 Wetlands Civil Charges	2,010	145	1,290	-	-	-	-	0.0%
5001 Ches Bay Violations	-	3,114	6,020	-	-	-	-	0.0%
Subtotal	<u>304,214</u>	<u>327,746</u>	<u>327,126</u>	<u>322,400</u>	<u>322,400</u>	<u>326,350</u>	<u>3,950</u>	<u>1.2%</u>
30315 Use of Money and Property								
1010 Interest	262,437	640,252	1,115,996	1,000,000	1,000,323	1,000,000	-	0.0%
2010 Rents	139,516	139,759	139,930	139,000	139,000	144,000	5,000	3.6%
2010-001 Freight Shed Rentals	-	-	-	-	-	50,000	50,000	100.0%
2015 Telephone Svc Agreement	24,000	24,000	26,700	26,700	26,700	26,700	-	0.0%
2020 Tower Rent	164,790	155,350	151,954	150,000	150,000	150,000	-	0.0%
2060 Sale of Equipment	1,952	22,275	1,850	2,500	2,500	2,500	-	0.0%
2100 Sale of Land/Buildings	-	-	45,242	-	-	-	-	0.0%
8200 Reimb for Postage	1,091	849	902	1,000	1,000	1,000	-	0.0%
8400 Reimb for Xerox	272	193	79	-	-	-	-	0.0%
Subtotal	<u>594,058</u>	<u>982,678</u>	<u>1,482,653</u>	<u>1,319,200</u>	<u>1,319,523</u>	<u>1,374,200</u>	<u>55,000</u>	<u>4.2%</u>
30316 Charges for Services								
1010 Excess Clerk of Court	354,584	450,146	414,937	460,000	460,000	375,000	(85,000)	-18.5%
1011 DNA/Blood	610	805	609	600	600	600	-	0.0%
2010 Chg Commonwealth's Attny	2,442	2,606	2,445	4,500	4,500	4,400	(100)	-2.2%
2020 Tower-Estoppel Agrmts	2,500	-	-	-	-	-	-	0.0%
2510 Court Appointed Attny	8,472	8,400	6,640	8,500	8,500	7,200	(1,300)	-15.3%
3010 Sheriff Fees	11,975	12,984	20,029	18,000	18,000	18,000	-	0.0%
3012 Sheriff Concealed Wpn	-	4,597	5,830	8,500	8,500	5,000	(3,500)	-41.2%
3013 Sheriff Special Fees	95,284	111,949	107,767	82,500	82,500	82,500	-	0.0%
3130 FLS Command School	-	4,860	-	-	-	-	-	0.0%
5000 Treasurer-Sheriff Fee Recvry	-	-	1,336	-	3,000	-	-	0.0%
6010 Mosquito Control	14,520	880	920	14,200	14,200	-	(14,200)	-100.0%
8010 Recreation Fees/Adms	152,943	153,255	157,231	192,650	192,650	200,000	7,350	3.8%
8011 Senior Activities Fees	-	-	-	21,000	21,000	21,000	-	0.0%
8013 Skate, Rattle & Roll Prog	47,560	41,379	46,346	46,700	46,700	46,700	-	0.0%
8014 Sports Camps & Classes	53,780	69,320	73,929	80,000	80,000	76,825	(3,175)	-4.0%
8015 Instructional Classes	46,529	37,531	46,161	51,370	51,370	58,650	7,280	14.2%
8016 Concessions Skate R&R	25,801	22,160	26,543	20,000	20,000	25,000	5,000	25.0%
8017 Concessions Ath Field Cplx	-	-	-	-	-	382,500	382,500	100.0%
8020 Park Facility Fees & Programs	17,416	20,040	30,198	43,550	43,550	43,550	-	0.0%
8410 Library Fines	59,888	63,502	61,115	65,000	65,000	65,000	-	0.0%
8420 Book Replacement	8,191	8,146	12,218	7,500	7,500	8,500	1,000	13.3%
8430 Library Copier	11,228	22,598	16,385	20,000	20,000	17,000	(3,000)	-15.0%
8610 Sale of Ordinances	566	108	49	500	500	500	-	0.0%
8620 Sale of Maps	80	1,082	187	250	250	250	-	0.0%
8621 GIS/CSS Services	-	-	18,992	16,000	16,000	15,000	(1,000)	-6.3%
8630 Sale Xerox Copies	213	299	405	200	200	200	-	0.0%
9990 Miscellaneous Charges	-	417	-	-	-	-	-	0.0%
Subtotal	<u>914,582</u>	<u>1,037,064</u>	<u>1,050,272</u>	<u>1,161,520</u>	<u>1,164,520</u>	<u>1,453,375</u>	<u>291,855</u>	<u>25.1%</u>
30317 Fiscal Agent Fees & Administration								
1010 Colonial Services Board	77,908	79,173	90,337	75,000	75,000	75,000	-	0.0%
1020 Crossroads	14,926	14,676	17,055	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>147,834</u>	<u>148,849</u>	<u>162,392</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>-</u>	<u>0.0%</u>

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Actual Revenues	FY2008 Original Revenues	FY2008 Estimated Revenues	FY2009 Adopted Revenues	\$ Change	% Change
30318 Miscellaneous								
1750 Family Self Sufficiency	-	1,315	-	-	-	-	-	0.0%
3010 Prior Year Exp Refunds	2,782	4,152	5,432	1,000	1,000	1,000	-	0.0%
3015 Prior Year Workers' Comp	6,646	-	-	-	-	-	-	0.0%
3025 Sheriff-Donations Dare	3,900	3,900	2,925	-	-	-	-	0.0%
3027 Sheriff-Donations	7,782	6,525	6,555	-	1,387	-	-	0.0%
3030 Sheriff Badges	-	3,944	250	-	-	-	-	0.0%
3040 Vol Thermal Camera	-	-	5,500	-	-	-	-	0.0%
3041 Vol Routine Maint	-	235	-	-	-	-	-	0.0%
3043 Vol Equip	8,330	44,266	8,301	-	-	-	-	0.0%
3315 VDEM Donation - Haz Mat	-	-	-	-	3,000	-	-	0.0%
3320 Donations FLS Prog	25,426	14,756	18,654	-	6,166	-	-	0.0%
3323 HRMMRS Grant	-	16,724	9,931	-	-	-	-	0.0%
5125 FAS Prima Scholarship	-	-	1,000	-	-	-	-	0.0%
5129 Unsolicited PPEA Bids	-	1,000	1,000	-	-	-	-	0.0%
6010 Donation-Library	8,489	7,161	5,290	-	3,815	-	-	0.0%
6060 Tax Sale-Excess Proceeds	-	246,596	-	-	-	-	-	0.0%
8000 Sr Center-Donation	-	-	-	-	5,114	-	-	0.0%
8001 Donation-Comm Svc Admin	-	-	500	-	-	-	-	0.0%
8010 Donations Housing	-	-	900	-	-	-	-	0.0%
8400 Wmsbg Com Hlth Fnd-Train	-	-	1,004	-	-	-	-	0.0%
9090 Miscellaneous	39,725	9,824	16,892	10,000	10,000	10,000	-	0.0%
9092 Misc Maint Premises	5,011	2,359	3,621	2,500	2,500	2,500	-	0.0%
9097 Utility Costs-Reimb	301	310	294	-	-	-	-	0.0%
9098 Safety Town	3,125	7,350	8,310	-	2,800	-	-	0.0%
9099 Local Recycling	-	378	692	-	-	-	-	0.0%
9220 Return Checks	2,843	4,311	5,957	2,000	2,000	2,625	625	31.3%
9230 Admin Fees	103,283	140,476	123,783	50,000	50,000	125,000	75,000	150.0%
9507 Housing Partnership Support	-	-	-	-	2,000	-	-	0.0%
9648 Donations-Hurricane Isabel	500	-	-	-	-	-	-	0.0%
9649 Disaster Relief Program	1,850	-	-	-	-	-	-	0.0%
Subtotal	<u>219,993</u>	<u>515,582</u>	<u>226,791</u>	<u>65,500</u>	<u>89,782</u>	<u>141,125</u>	<u>75,625</u>	115.5%
30319 Recovered Costs								
1510 Poquoson Admin	166,737	222,612	233,563	261,400	261,400	306,900	45,500	17.4%
2010 Streetlight Install	41,916	101,573	118,981	20,000	74,790	20,000	-	0.0%
2020 Streetlight Costs	11,033	15,964	24,536	7,500	7,500	15,000	7,500	100.0%
3325 Air Time Usage	-	39,075	60,650	-	-	-	-	0.0%
3356 Poquoson 911	-	-	-	-	-	296,500	296,500	100.0%
8400 Library E-Rate	18,603	-	-	-	-	-	-	0.0%
Subtotal	<u>238,289</u>	<u>379,224</u>	<u>437,730</u>	<u>288,900</u>	<u>343,690</u>	<u>638,400</u>	<u>349,500</u>	121.0%
Total Local	<u>83,565,408</u>	<u>92,763,054</u>	<u>102,082,809</u>	<u>103,860,873</u>	<u>103,943,268</u>	<u>114,068,856</u>	<u>10,207,983</u>	9.8%
Revenue from the State								
30322 State Non-Categorical Aid								
1010 ABC Profits	33,003	33,003	33,004	33,000	33,000	-	(33,000)	-100.0%
1020 Wine Profits	34,594	34,594	34,594	34,600	34,600	-	(34,600)	-100.0%
1030 Mobile Home	11,118	13,856	20,758	15,000	15,000	15,000	-	0.0%
1040 Rolling Stock	15,819	16,396	15,083	9,200	9,200	9,200	-	0.0%
3010 Prs Prp Tax Relief Act (PPTRA)	<u>8,582,184</u>	<u>9,138,457</u>	<u>8,760,458</u>	<u>8,741,680</u>	<u>8,741,680</u>	<u>8,741,680</u>	-	0.0%
Subtotal	<u>8,676,718</u>	<u>9,236,306</u>	<u>8,863,897</u>	<u>8,833,480</u>	<u>8,833,480</u>	<u>8,765,880</u>	<u>(67,600)</u>	-0.8%

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Actual Revenues	FY2008 Original Revenues	FY2008 Estimated Revenues	FY2009 Adopted Revenues	\$ Change	% Change
30323 State Shared Expenses								
1010 Cmnw Attny Salary	383,171	406,311	437,373	474,810	474,810	451,978	(22,832)	-4.8%
1020 Cmnw Attny Office Exp	-	7,465	4,518	-	-	-	-	0.0%
1050 Cmnw Attny Fringe	44,295	46,580	58,940	51,418	51,418	64,181	12,763	24.8%
1060 Cmnw Attny Equip	18,775	5,310	9,738	-	-	-	-	0.0%
3010 Comm Rev Salary	150,989	161,846	177,889	161,532	161,532	191,550	30,018	18.6%
3020 Comm Rev Off Exp/Mileage	587	587	587	-	-	-	-	0.0%
3050 Comm Rev Fringe	16,461	17,785	23,077	15,000	15,000	22,389	7,389	49.3%
3060 Comm Rev Equip	1,601	-	926	-	-	-	-	0.0%
4010 Treas Salary	142,624	149,423	160,965	153,505	153,505	163,026	9,521	6.2%
4020 Treas Off Exp/Mileage	719	3,337	-	-	-	-	-	0.0%
4050 Treas Fringe	15,952	16,810	21,482	15,000	15,000	18,666	3,666	24.4%
4060 Treas Equip	498	410	2,267	-	-	-	-	0.0%
5010 Medical Examiner	390	300	60	150	150	150	-	0.0%
6010 Registrar Salary	54,178	56,263	58,776	51,221	51,221	52,220	999	2.0%
6011 Pres Primary 02-2004	11,129	-	-	-	-	-	-	0.0%
7010 Sheriff Salary	2,002,412	2,090,036	2,195,878	2,262,816	2,262,816	2,234,843	(27,973)	-1.2%
7050 Sheriff Fringe	230,910	240,735	302,759	268,280	268,280	316,393	48,113	17.9%
7060 Sheriff Equip	11,223	2,108	-	-	-	-	-	0.0%
9010 Circuit Court Salary	337,547	350,464	365,053	370,998	393,809	393,809	22,811	6.1%
9020 Cir Ct Off Exp/Mileage	52	-	-	-	-	-	-	0.0%
9022 Cir Ct Equipment	43,650	43,176	77,043	-	11,325	-	-	0.0%
9030 Circuit Court Fringe	12,711	13,186	16,511	12,000	13,080	18,638	6,638	55.3%
Subtotal	<u>3,479,874</u>	<u>3,612,132</u>	<u>3,913,842</u>	<u>3,836,730</u>	<u>3,871,946</u>	<u>3,927,843</u>	<u>91,113</u>	<u>2.4%</u>
30324 State Categorical Aid								
1760 VJCCA	76,420	76,421	76,421	75,000	75,000	76,421	1,421	1.9%
1999 Circuit Court Salaries	-	-	-	-	1,500	-	-	0.0%
4060 Drug Asset-Sheriff	5,632	5,932	5,018	-	2,865	-	-	0.0%
4061 Drug Asset-Com Atty	3,866	16,346	3,990	-	698	-	-	0.0%
4070 Litter Control	8,105	10,024	10,602	8,105	11,869	10,500	2,395	29.5%
4090 Library Grant	183,145	185,855	197,244	150,000	184,988	150,000	-	0.0%
4100 VDH Support-Fishery	1,884	2,100	-	-	-	-	-	0.0%
5210 Court Service Postage	-	4,644	13,292	9,500	9,500	9,500	-	0.0%
8000 Wireless E-911 Servs	105,092	122,447	275,765	120,000	120,000	120,000	-	0.0%
8908 FEMA-Trop Storm Ernesto	111,844	-	23,420	-	-	-	-	0.0%
9570 FEMA-Hazard Mitigation Grant	-	-	7,437	-	-	-	-	0.0%
9581 VDEM Internal Assess	2,000	-	-	-	-	-	-	0.0%
Subtotal	<u>497,988</u>	<u>426,769</u>	<u>613,189</u>	<u>362,605</u>	<u>406,420</u>	<u>366,421</u>	<u>3,816</u>	<u>1.1%</u>
30326 State Grants								
2200 Four for Life	26,663	44,935	47,436	45,000	52,272	52,000	7,000	15.6%
2220 Fire Protection	110,869	127,545	136,551	136,551	148,404	148,404	11,853	8.7%
2220-001 Fire Prog Media Training	-	10,000	-	-	-	-	-	0.0%
2221 VFIRS Comp Hardware	1,000	-	-	-	-	-	-	0.0%
2236 DMV Animal Sterilizatn	1,164	-	-	-	-	-	-	0.0%
2263 Res Sqd Assist	-	-	40,704	-	-	-	-	0.0%
2273 VDH-Get Alarmed Grant	-	-	1,885	-	-	-	-	0.0%
2280 Emg Svc Radiolog	25,000	25,000	25,000	20,000	25,000	25,000	5,000	25.0%
3340 DCJS Victim/Witness	90,145	93,008	93,009	83,700	93,002	93,008	9,308	11.1%
3341 DCJS Domestic Violence	25,810	25,413	24,762	22,155	22,155	21,048	(1,107)	-5.0%
3413 DMV/Sheriff Hwy Saf Equip	10,300	-	-	-	-	-	-	0.0%
3500 Emergency Home Repair	5,540	5,509	9,708	5,540	5,540	5,510	(30)	-0.5%
3501 VIDA Grant	-	3,800	850	-	-	-	-	0.0%
3502 Access Rehab Prog	5,000	7,311	5,000	-	5,000	-	-	0.0%
3505 VHDA/Access Rent	1,000	-	-	-	970	-	-	0.0%
3506 HCVP Admin Fee Support	-	-	9,787	-	-	-	-	0.0%
3700 VA Comm of Arts	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
9726 Phillip Morris Gov't Opp Grant	-	-	320,000	-	-	-	-	0.0%
Subtotal	<u>307,491</u>	<u>347,521</u>	<u>719,692</u>	<u>317,946</u>	<u>357,343</u>	<u>349,970</u>	<u>32,024</u>	<u>10.1%</u>
Total State	<u>12,962,071</u>	<u>13,622,728</u>	<u>14,110,620</u>	<u>13,350,761</u>	<u>13,469,189</u>	<u>13,410,114</u>	<u>59,353</u>	<u>0.4%</u>

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Actual Revenues	FY2008 Original Revenues	FY2008 Estimated Revenues	FY2009 Adopted Revenues	\$ Change	% Change
Revenue from the Federal Government								
30331 Federal Paid in Lieu of Tax								
1010 PILT	5,698	5,770	5,740	5,000	5,000	5,000	-	0.0%
Subtotal	5,698	5,770	5,740	5,000	5,000	5,000	-	0.0%
30333 Federal Categorical Aid								
1000 Prior Year - Federal	-	-	24	-	-	-	-	0.0%
1011 Criminal Alien Asst Program	15,427	4,763	-	-	15,191	-	-	0.0%
1500 Housing Assistance Vouchers	98,102	114,705	129,316	101,683	101,683	133,438	31,755	31.2%
2001 DMV-Safety Town Grant	1,500	1,000	1,307	-	-	-	-	0.0%
2272 VDH Home Safe Home Grant	-	14,551	-	-	-	-	-	0.0%
3400 DHS-Safety Trailer	-	-	38,500	-	-	-	-	0.0%
3412 DMV-Sheriff Grants	-	14,213	23,597	-	26,600	-	-	0.0%
4045 DEA Overtime	17,810	13,473	15,847	-	15,854	-	-	0.0%
4046 DEA WAR	20,355	28,964	26,093	-	-	-	-	0.0%
4050 Bulletproof Vest Ptrnship	5,719	-	5,399	-	4,180	-	-	0.0%
4060 Drug Asset - Sheriff	61,342	91,394	35,721	-	1,466	-	-	0.0%
4061 Drug Asset - Cmnw Attny	1,539	-	1,235	-	94	-	-	0.0%
4100 Sheriff-BJA Grant	14,695	-	33,339	-	10,644	-	-	0.0%
4110 Sheriff-COPS Grant	249,038	96,696	6,924	-	-	-	-	0.0%
4113 Terror Prevention Prog Grant	168,145	-	-	-	-	-	-	0.0%
5010 VHDA FSS Coord Fund	18,663	37,696	28,604	-	4,000	-	-	0.0%
6000 Soc Svcs Cap Reimb	57,265	61,625	70,803	-	-	-	-	0.0%
7000 HAVA Grant	-	-	65,719	-	-	-	-	0.0%
8010 Civil Defense Salary	45,530	45,529	22,764	40,000	40,000	22,500	(17,500)	-43.8%
8400 Library E-Rate	-	9,810	9,106	-	-	-	-	0.0%
8908 FEMA-Trop Storm Ernesto	496,837	-	112,952	-	-	-	-	0.0%
9001 VW-PTEAP Grant	-	-	-	-	102,659	-	-	0.0%
9523 DCJS Grants	4,645	20,250	-	-	2,474	-	-	0.0%
9570 FEMA Hazard Mit	-	-	24,250	-	-	-	-	0.0%
9572 FEMA-Urban Search & Rescue	31,812	17,155	4,266	-	-	-	-	0.0%
9574 DOJ Equipment	100,000	197,610	82,415	-	-	-	-	0.0%
9577 Haz Mat Emerg Prep	15,000	-	-	-	-	-	-	0.0%
9579 ODP-Exer Dev Funding	4,169	-	-	-	-	-	-	0.0%
9580 VDEM-Citizen Corps	10,000	-	-	-	8,669	-	-	0.0%
9581 FEMA-Fire Act Grant	-	135,485	-	-	-	-	-	0.0%
9582 VDEM-HS Citizen Corps Grant	-	7,600	-	-	11,331	-	-	0.0%
9583 DHS-Buffer Zone Grant	-	24,924	-	-	-	-	-	0.0%
9584 VDH Cities Read Grant	-	-	-	-	8,825	-	-	0.0%
9587 Disaster Recovery	-	597,082	115,370	-	-	-	-	0.0%
9588 DHS Interoperability Grant	-	-	148,680	-	-	-	-	0.0%
Subtotal	1,437,593	1,534,525	1,002,231	141,683	353,670	155,938	14,255	10.1%
Total Federal	1,443,291	1,540,295	1,007,971	146,683	358,670	160,938	14,255	9.7%
Other Financing Sources								
30341 Non-Revenue Receipts								
1010 Insurance Recovery	40,170	30,466	36,055	-	-	-	-	0.0%
Subtotal	40,170	30,466	36,055	-	-	-	-	0.0%
30351 Transfer from Other Funds								
1010 Trnf/Grounds Maintenance	952,483	1,020,270	1,149,583	1,156,488	1,156,488	1,136,782	(19,706)	-1.7%
1011-207 Trnf/Undesignated FB	-	942,897	100,246	-	-	-	-	0.0%
1012 Trnf/Law Enforcement	201,550	219,904	217,649	285,600	285,600	300,000	14,400	5.0%
1016 Trnf/Schools Video Svc	54,841	59,016	85,548	86,300	86,300	147,970	61,670	71.5%
1018 Trnf/Radio Maintenance	-	-	-	-	-	85,720	85,720	100.0%
1050 Trnf/Schools YE	398,855	218,143	264,006	-	-	-	-	0.0%
1054 Trnf/Schools YE	181,614	118,359	110,461	-	-	-	-	0.0%
1063 Trnf/CDA Special Revenue Fd	-	-	-	-	-	250,000	250,000	100.0%
1079 Trnf/Capital Reserve	-	-	2,500,000	-	-	-	-	0.0%
Subtotal	1,789,343	2,578,589	4,427,493	1,528,388	1,528,388	1,920,472	392,084	25.7%
Total Other Sources	1,829,513	2,609,055	4,463,548	1,528,388	1,528,388	1,920,472	392,084	25.7%
General Fund Total	99,800,283	110,535,132	121,664,948	118,886,705	119,299,515	129,560,380	10,673,675	8.9%

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, based 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			
	FY2008	FY2009	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Real Estate	53,830,433	59,576,239	5,745,806	10.7%
Public Service	2,734,500	2,600,000	(134,500)	-4.9%
Personal Property	12,849,767	13,347,400	497,633	3.9%
Mobile Homes	24,700	23,000	(1,700)	-6.9%
Machinery & Tools	1,464,500	2,000,000	535,500	36.6%
Boats	33,300	28,000	(5,300)	-15.9%
Penalties	375,000	375,000	-	0.0%
Interest	150,000	150,000	-	0.0%
Total	<u>71,462,200</u>	<u>78,099,639</u>	<u>6,637,439</u>	9.3%

FY2009 Budget Comments

In this general reassessment year, revenues from real estate taxes are expected to increase. The general reassessment resulted in a 12.56% increase in the underlying property values and the adopted budget includes a 4¢ reduction to the real estate tax rate per \$100 of assessed value. In addition, new construction and permit activity, commercial and residential, are expected to result in increased real estate tax revenues. The decline in Public Service Corporation revenue is due to the state's methodology for taxing those businesses. Personal property taxes are expected to increase because of growth in the County.

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)

Occupational 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			
	FY2008	FY2009	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Local Sales Tax	9,839,220	10,626,357	787,137	8.0%
Lodging Tax	2,718,198	3,044,382	326,184	12.0%
Meals Tax	5,058,162	5,867,468	809,306	16.0%
Occupational Licenses	5,411,190	6,180,000	768,810	14.2%
Utility Consumption Tax	250,000	270,000	20,000	8.0%
Communications Sales Tax	1,421,572	1,421,572	-	0.0%
Motor Vehicle License	1,300,100	1,365,100	65,000	5.0%
Bank Franchise Tax	120,000	136,000	16,000	13.3%
Recordation Tax	2,085,000	1,916,000	(169,000)	-8.1%
Rental Tax	115,000	99,000	(16,000)	-13.9%
Total	<u>28,318,442</u>	<u>30,925,879</u>	<u>2,607,437</u>	9.2%

FY2009 Budget Comments

The commercial growth in the County is expected to generate increases in local sales tax, lodging tax and meals tax, as well as occupational licenses. 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 decline in the number of home sales and refinancing activity is reflected in the reduction in recordation taxes.

Permits, Fees and Regulatory Licenses

Permits, inspections, and fees on construction and alterations of all buildings are required by 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
	FY2008 Original	FY2009 Adopted		
Inspection Fees	688,661	865,688	177,027	25.7%
Permits, Fees & Licenses	89,050	99,200	10,150	11.4%
Total	777,711	964,888	187,177	24.1%

FY2009 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
	FY2008 Original	FY2009 Adopted		
Fines & Forfeitures	322,400	326,350	3,950	1.2%

FY2009 Budget Comments

There are no significant changes anticipated for FY2009.

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
	FY2008	FY2009		
	<u>Original</u>	<u>Adopted</u>		
Use of Money	1,000,000	1,000,000	-	0.0%
Use of Property	319,200	374,200	55,000	17.2%
	<u>1,319,200</u>	<u>1,374,200</u>	<u>55,000</u>	4.2%

FY2009 Budget Comments

Use of money (interest earnings) shows no change for FY2009 due to the uncertain economy and the declining interest rates. The increase in use of property pertains to the rental of the Freight Shed at the waterfront.

Charges for Services

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

	Revenue Summary		Dollar Change	Percentage Change
	FY2008	FY2009		
	<u>Original</u>	<u>Adopted</u>		
Excess Fees of Clerk of Court	460,600	375,600	(85,000)	-18.5%
Commonwealth's Attorney	13,000	11,600	(1,400)	-10.8%
Law Enforcement	109,000	105,500	(3,500)	-3.2%
Parks & Recreation	455,270	854,225	398,955	87.6%
Library Fines & Fees	92,500	90,500	(2,000)	-2.2%
Computer Support	16,000	15,000	(1,000)	-6.3%
Other	15,150	950	(14,200)	-93.7%
Total	<u>1,161,520</u>	<u>1,453,375</u>	<u>291,855</u>	25.1%

FY2009 Budget Comments

The decrease in the Excess Fees Clerk of Court is due to a smaller number of real estate sales and refinancings in the County. Charges in Parks & Recreation are projected to increase from concession sales with the opening of the athletic field complex in spring 2009.

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			
	FY2008	FY2009	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Fiscal Agent Fees	145,000	145,000	-	0.0%

FY2009 Budget Comments

Fiscal agent fees are projected to be level with FY2008.

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			
	FY2008	FY2009	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Miscellaneous	65,500	141,125	75,625	115.5%

FY2009 Budget Comments

The increase is attributable to administrative fees collected on delinquent accounts.

Recovered Costs

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

	Revenue Summary			
	FY2008	FY2009	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Poquoson Shared Costs	261,400	306,900	45,500	17.4%
Streetlight Program	27,500	35,000	7,500	27.3%
Poquoson 911	-	296,500	296,500	100.0%
Total	288,900	638,400	349,500	121.0%

Recovered Costs (continued)

FY2009 Budget Comments

The Poquoson Shared Costs reflects an increase in the costs of operating the joint court system. In addition, during fiscal year 2008, the City of Poquoson closed its emergency dispatch center and contracted with York County for all dispatch services. The City's payments for these services are reflected in Poquoson 911 and are used to offset the direct and indirect expenses of providing the service.

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 from the State - Non-Categorical Aid (continued)

	Revenue Summary		Dollar Change	Percentage Change
	FY2008 <u>Original</u>	FY2009 <u>Adopted</u>		
ABC Profits	33,000	-	(33,000)	-100.0%
Wine Profits	34,600	-	(34,600)	-100.0%
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>	-	0.0%
Total	<u>8,833,480</u>	<u>8,765,880</u>	<u>(67,600)</u>	-0.8%

FY2009 Budget Comments

For fiscal year 2009, the state's budget includes a provision to withhold all ABC profits and Wine profits from Counties and to distribute them to towns instead. No revenue from either of these sources has been budgeted for fiscal year 2009.

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		Dollar Change	Percentage Change
	FY2008 <u>Original</u>	FY2009 <u>Adopted</u>		
Commonwealth's Attorney	526,228	516,159	(10,069)	-1.9%
Commissioner of the Revenue	176,532	213,939	37,407	21.2%
Treasurer	168,505	181,692	13,187	7.8%
Medical Examiner	150	150	-	0.0%
General Registrar	51,221	52,220	999	2.0%
Sheriff	2,531,096	2,551,236	20,140	0.8%
Clerk of Court	<u>382,998</u>	<u>412,447</u>	<u>29,449</u>	7.7%
Total	<u>3,836,730</u>	<u>3,927,843</u>	<u>91,113</u>	2.4%

FY2009 Budget Comments

The state's budget includes reductions. The exact amount of the reductions was unknown at the time of our budget adoption.

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				
	FY2008	FY2009	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
VJCCA	75,000	76,421	1,421	1.9%
Litter Control	8,105	10,500	2,395	29.6%
Library Grant	150,000	150,000	-	0.0%
Court Service Postage	9,500	9,500	-	100.0%
Wireless E-911	120,000	120,000	-	0.0%
Total	<u>362,605</u>	<u>366,421</u>	<u>3,816</u>	1.1%

FY2009 Budget Comments

There are no significant changes anticipated for FY2009.

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 (included in Miscellaneous).

Revenue Summary				
	FY2008	FY2009	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Four for Life	45,000	52,000	7,000	15.6%
Fire Protection	136,551	148,404	11,853	8.7%
Emergency Service	20,000	25,000	5,000	25.0%
DCJS Victim/Witness	83,700	93,008	9,308	11.1%
DCJS Domestic Violence	22,155	21,048	(1,107)	-5.0%
Miscellaneous	10,540	10,510	(30)	-0.3%
Total	<u>317,946</u>	<u>349,970</u>	<u>32,024</u>	10.1%

FY2009 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		Dollar Change	Percentage Change
	FY2008 Original	FY2009 Adopted		
Payment in Lieu of Taxes	5,000	5,000	-	0.0%
Housing Assist. Vouchers	101,683	133,438	31,755	31.2%
Civil Defense	40,000	22,500	(17,500)	-43.8%
Total	146,683	160,938	14,255	9.7%

FY2009 Budget Comments

The increase in Housing Assistance Vouchers is based on the number of participants within the program. Civil Defense reflects a decrease based on historic trends.

Other Financing Sources

Transfers From Other Funds

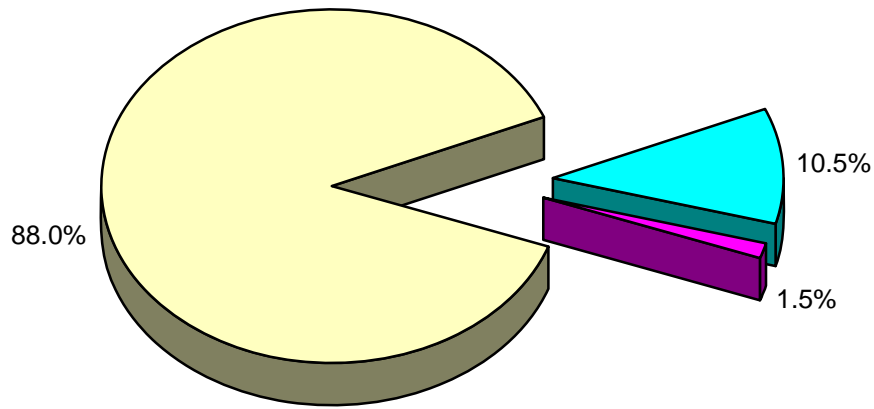
The School Division has contracted with the County to maintain the school grounds and athletic fields, with the Sheriff's Office for School Resource Officers at each high school, and for Video Services operations.

	Revenue Summary		Dollar Change	Percentage Change
	FY2008 Original	FY2009 Adopted		
Transfers	1,528,388	1,920,472	392,084	25.7%

FY2009 Budget Comments

The change represents the increased cost of services provided to the School Division. These services include grounds maintenance, law enforcement at the high schools, video services, and radio maintenance. New for fiscal year 2009 is an anticipated transfer of surplus incremental revenues from the Community Development Authority Revenue Account Fund to cover additional County operating costs incurred as a result of the opening of the Marquis Lifestyle Center.

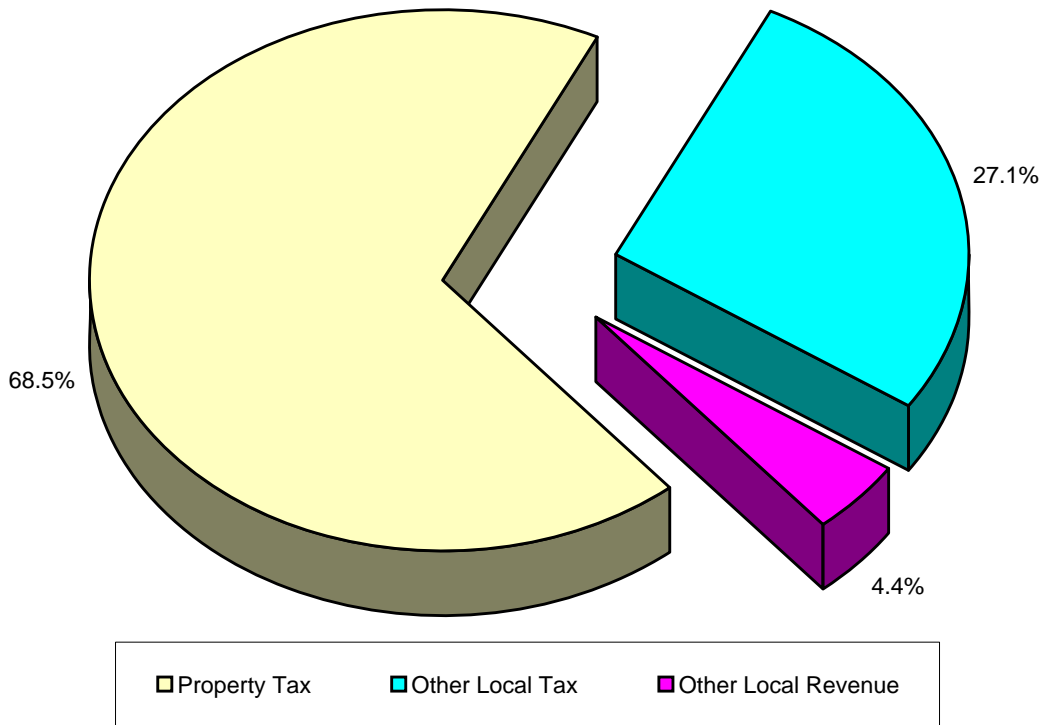
GENERAL FUND REVENUES FY2009 - BY SOURCE



Local Revenues
 State/Federal Revenues
 Other Revenues

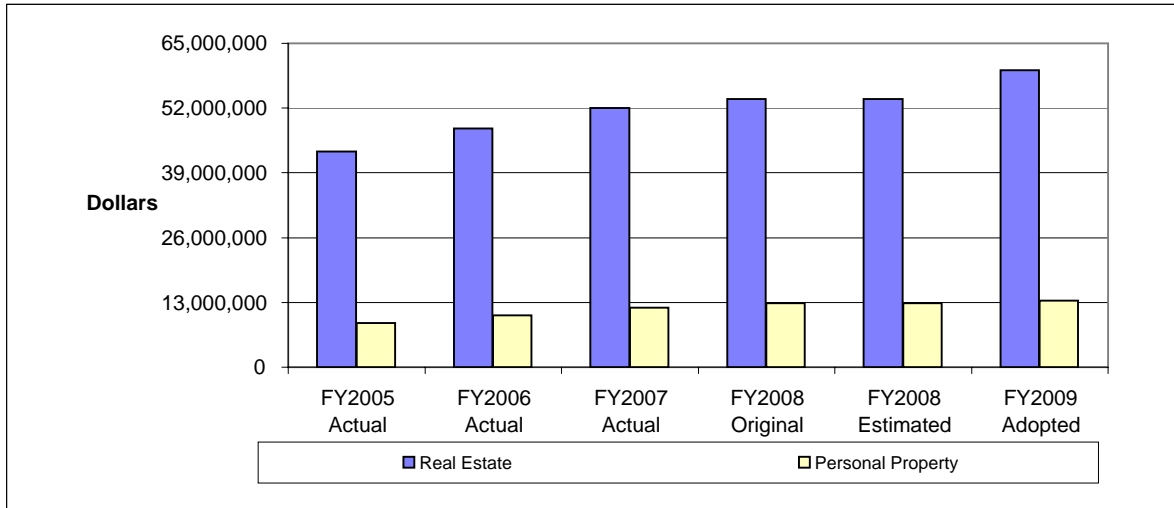
<u>Source</u>	<u>FY2008 Original</u>	<u>FY2009 Adopted</u>	<u>Dollar Change</u>
Local Revenues	103,860,873	114,068,856	10,207,983
State/Federal Revenues	13,497,444	13,571,052	73,608
Other Revenues	1,528,388	1,920,472	392,084
	118,886,705	129,560,380	10,673,675

GENERAL FUND LOCAL REVENUES FY2009 - BY SOURCE



<u>Source</u>	<u>FY2008 Original</u>	<u>FY2009 Adopted</u>	<u>Dollar Change</u>
Property Tax	71,462,200	78,099,639	6,637,439
Other Local Tax	28,318,442	30,925,879	2,607,437
Other Local Revenue	4,080,231	5,043,338	963,107
	<u>103,860,873</u>	<u>114,068,856</u>	<u>10,207,983</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 FY2005, FY2006 and FY2007 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 2009 is a reassessment year and the adopted budget includes a 4 cent reduction to the real estate tax rate. The revenue growth projected is a result of new construction and permit activity.

	1st half/2nd half				
	FY2005	FY2006	FY2007	FY2008	FY2009
Tax Rate per \$100	\$ 0.8175	\$0.8175/\$0.6975	\$ 0.6975	\$0.6975/\$0.6575	\$ 0.6575

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

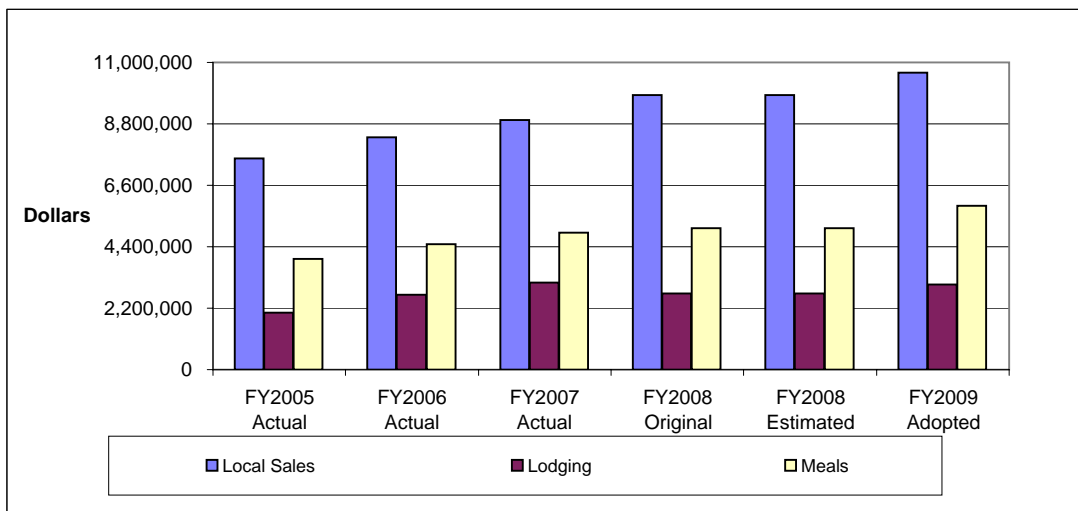
Personal Property

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 14 behind the General Fund tab.

	1st half/2nd half				
	FY2005	FY2006	FY2007	FY2008	FY2009
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	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	254,007	282,207	282,702	303,207	303,207	314,054	10,847	3.6%
10121 County Administration	336,347	332,056	357,213	411,160	421,624	422,126	10,966	2.7%
10122 Public Info/Comm Relations	260,239	268,680	246,171	303,336	274,651	262,731	(40,605)	-13.4%
10123 Video Services	280,217	250,051	326,420	358,560	358,560	364,337	5,777	1.6%
10124 County Attorney	312,660	326,012	363,873	382,455	386,698	394,020	11,565	3.0%
10131 General Registrar's Office	162,939	170,378	185,072	206,794	206,794	238,148	31,354	15.2%
10132 Electoral Board	50,210	57,661	111,514	95,900	95,900	101,500	5,600	5.8%
Subtotal	<u>1,656,619</u>	<u>1,687,045</u>	<u>1,872,965</u>	<u>2,061,412</u>	<u>2,047,434</u>	<u>2,096,916</u>	<u>35,504</u>	<u>1.7%</u>
Judicial Services								
20211 Circuit Court	71,536	76,876	83,658	94,926	96,426	99,249	4,323	4.6%
20212 General District Court	32,517	37,493	41,310	51,025	51,025	50,100	(925)	-1.8%
20213 J & DR Court	18,328	22,749	18,959	25,385	25,385	26,587	1,202	4.7%
20214 Clerk of Court	763,387	778,496	883,258	914,656	949,872	949,909	35,253	3.9%
20216 Colonial Grp Home Comm	301,065	314,245	380,184	419,376	419,376	443,755	24,379	5.8%
20217 Magistrate	403	1,229	991	3,000	3,000	3,000	-	0.0%
20221 Commonwealth's Attny	764,909	816,594	887,463	946,337	950,073	994,435	48,098	5.1%
20222 Victim-Witness	116,388	122,045	167,742	176,930	288,891	186,419	9,489	5.4%
20223 Domestic Violence	44,822	46,520	53,029	58,688	55,744	48,970	(9,718)	-16.6%
Subtotal	<u>2,113,355</u>	<u>2,216,247</u>	<u>2,516,594</u>	<u>2,690,323</u>	<u>2,839,792</u>	<u>2,802,424</u>	<u>112,101</u>	<u>4.2%</u>
Public Safety								
30311 Sheriff General Ops	985,180	1,153,882	1,268,547	1,311,095	1,329,931	1,480,075	168,980	12.9%
30312 Law Enforcement	3,728,365	3,915,474	4,168,196	4,929,949	4,799,117	5,096,169	166,220	3.4%
30313 Investigations	1,181,574	1,316,115	1,496,601	1,510,933	1,526,787	1,442,761	(68,172)	-4.5%
30314 Civil Ops/Crt Security	1,123,420	1,214,442	1,303,192	1,412,082	1,412,082	1,409,942	(2,140)	-0.2%
30315 Adult Corrections	2,034,715	2,245,475	2,372,480	2,382,230	2,397,421	2,697,266	315,036	13.2%
30316 School Resource Offs	228,153	257,649	242,768	342,804	342,804	351,189	8,385	2.5%
30320 Fire & Life Safe Adm	158,736	168,854	185,402	198,564	204,730	202,240	3,676	1.9%
30321 Fire & Rescue Ops	7,773,449	8,423,169	8,984,990	10,055,361	10,070,214	10,439,727	384,366	3.8%
30322 Technical Svcs & Spec Ops	425,458	530,850	581,866	577,464	584,736	639,789	62,325	10.8%
30323 Prev & Community Safety	238,116	280,169	288,899	318,352	318,352	328,748	10,396	3.3%
30333 Juvenile Corrections	341,213	463,715	444,070	487,900	487,900	487,900	-	0.0%
30352 Animal Control	253,597	247,070	267,478	315,524	315,524	306,349	(9,175)	-2.9%
30355 Emergency Managemnt	387,995	257,718	330,892	203,123	261,181	289,546	86,423	42.6%
30356 Emer Communications/911	1,070,689	1,234,533	1,284,881	1,703,898	1,679,665	2,178,159	474,261	27.8%
30357 Radio Maintenance	166,057	179,757	163,375	400,702	400,702	724,219	323,517	80.7%
30358 Wireless 911 Svcs	111,238	109,283	127,191	-	-	-	-	0.0%
Subtotal	<u>20,207,955</u>	<u>21,998,155</u>	<u>23,510,828</u>	<u>26,149,981</u>	<u>26,131,146</u>	<u>28,074,079</u>	<u>1,924,098</u>	<u>7.4%</u>
Environmental & Development Services								
40119 Administration	173,060	179,490	203,540	214,444	214,444	220,488	6,044	2.8%
40341 Building Regulation	734,989	850,681	927,347	1,018,805	1,018,805	1,051,938	33,133	3.3%
40421 Solid Waste Management	1,000,000	1,000,000	1,000,000	1,150,000	1,150,000	1,175,000	25,000	2.2%
40446 Stormwater Maintenance	231,279	237,246	233,949	268,988	268,988	287,210	18,222	6.8%
40447 Stormwater Management	363,214	369,674	384,099	405,200	405,200	513,771	108,571	26.8%
40448 Litter Control Grant	25,814	30,691	31,227	31,250	35,014	32,500	1,250	4.0%
40512 Mosquito Control	584,489	771,829	819,758	880,435	880,435	908,923	28,488	3.2%
40813 Brd of Zoning/Sub Appeals	6,439	3,372	5,425	6,660	6,660	6,660	-	0.0%
40816 Development & Compliance	630,072	679,757	743,570	800,597	800,597	854,838	54,241	6.8%
40821 Wetlands Board	4,045	8,678	8,697	10,335	10,335	10,350	15	0.2%
Subtotal	<u>3,753,401</u>	<u>4,131,418</u>	<u>4,357,612</u>	<u>4,786,714</u>	<u>4,790,478</u>	<u>5,061,678</u>	<u>274,964</u>	<u>5.7%</u>

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget	\$ Change	% Change
Finance & Planning								
50119 Administration	175,257	190,260	202,973	239,696	233,996	243,229	3,533	1.5%
50121 Computer Support Svcs	1,096,544	1,157,785	1,291,086	1,645,733	1,664,841	1,909,973	264,240	16.1%
50122 Human Resources	456,942	480,366	535,073	569,899	569,899	596,984	27,085	4.8%
50124 Budget & Financial Rep	253,420	272,025	300,256	354,785	362,344	371,644	16,859	4.8%
50125 Fiscal Accounting Svcs	550,181	614,117	660,558	720,717	720,717	728,683	7,966	1.1%
50126 Comm of Revenue	794,592	862,159	872,886	992,673	992,673	1,100,213	107,540	10.8%
50127 Treasurer	699,840	764,544	807,825	867,324	870,324	862,450	(4,874)	-0.6%
50128 Real Estate Assessment	486,743	541,430	562,671	625,617	625,617	631,600	5,983	1.0%
50129 Central Purchasing	354,053	361,665	387,386	413,402	413,402	402,288	(11,114)	-2.7%
50141 Central Admin Svcs	280,472	188,539	153,017	315,913	310,946	340,456	24,543	7.8%
50146 Central Insurance	309,661	278,218	301,188	391,060	391,060	385,179	(5,881)	-1.5%
50451 Trans Safety Comm	587	336	886	2,400	2,400	4,350	1,950	81.3%
50811 Planning	342,247	347,257	358,306	378,897	378,897	395,821	16,924	4.5%
50812 Planning Commission	13,834	28,556	21,626	31,850	31,850	29,100	(2,750)	-8.6%
50814 Regional Planning	40,561	48,708	50,840	51,992	51,992	53,566	1,574	3.0%
50822 Conservation	8,085	8,500	8,925	9,371	9,371	9,840	469	5.0%
50915 Economic Development	351,250	381,733	716,078	639,865	639,865	676,681	36,816	5.8%
50920 Office of Economic Dev	289,362	314,000	334,948	379,779	379,779	394,244	14,465	3.8%
Subtotal	<u>6,503,631</u>	<u>6,840,198</u>	<u>7,566,528</u>	<u>8,630,973</u>	<u>8,649,973</u>	<u>9,136,301</u>	<u>505,328</u>	<u>5.9%</u>
Education & Educational Services								
60601 School Operations	34,582,901	37,175,901	40,298,677	42,298,677	42,298,677	44,736,097	2,437,420	5.8%
60603 School Debt	5,929,535	6,199,999	6,449,999	7,300,000	7,300,000	8,200,000	900,000	12.3%
60731 Library Services	1,964,826	2,090,061	2,242,423	2,465,560	2,504,363	2,831,860	366,300	14.9%
60831 Cooperative Extension	65,548	63,397	66,349	82,555	82,555	81,575	(980)	-1.2%
Subtotal	<u>42,542,810</u>	<u>45,529,358</u>	<u>49,057,448</u>	<u>52,146,792</u>	<u>52,185,595</u>	<u>55,849,532</u>	<u>3,702,740</u>	<u>7.1%</u>
Human Services								
61511 Health Services	378,000	392,022	428,040	455,764	455,764	472,608	16,844	3.7%
61521 Colonial Services Brd	540,000	591,920	641,150	678,000	678,000	731,434	53,434	7.9%
61533 Social Services	1,208,729	1,142,603	1,661,423	1,757,010	1,757,010	2,276,129	519,119	29.6%
61535 Contributions	256,189	266,204	291,985	301,855	301,855	307,482	5,627	1.9%
Subtotal	<u>2,382,918</u>	<u>2,392,749</u>	<u>3,022,598</u>	<u>3,192,629</u>	<u>3,192,629</u>	<u>3,787,653</u>	<u>595,024</u>	<u>18.6%</u>
General Services								
70119 Administration	166,050	178,174	197,467	209,749	209,749	215,157	5,408	2.6%
70431 Engineering & Fac Maint	1,691,459	1,773,921	1,947,512	2,157,622	2,163,776	2,349,267	191,645	8.9%
70432 Facility/Utility Charges	649,023	889,645	859,123	893,100	947,890	931,775	38,675	4.3%
70433 Telecommunications	309,830	318,109	364,856	293,683	293,683	288,707	(4,976)	-1.7%
70434 Grounds Maint & Const	2,525,348	2,553,156	3,209,420	3,330,234	3,330,234	4,272,287	942,053	28.3%
Subtotal	<u>5,341,710</u>	<u>5,713,005</u>	<u>6,578,378</u>	<u>6,884,388</u>	<u>6,945,332</u>	<u>8,057,193</u>	<u>1,172,805</u>	<u>17.0%</u>
Community Services								
81119 Administration	226,666	235,551	242,874	270,971	270,971	288,344	17,373	6.4%
81538 Special Programs	228,476	230,675	264,392	284,162	284,485	307,042	22,880	8.1%
81547 Housing - Admin	114,974	165,131	220,482	218,366	218,366	221,533	3,167	1.5%
81548 Housing - Rental Assist	92,188	107,405	110,597	122,824	126,824	123,731	907	0.7%
81549 Housing - Rehabilitation	229,116	858,767	250,953	250,388	258,358	253,264	2,876	1.2%
81550 Public Transportation	20,000	20,000	24,241	25,000	25,000	26,000	1,000	4.0%
81712 Parks & Recreation	1,413,283	1,488,047	1,809,412	1,933,482	1,941,396	2,559,459	625,977	32.4%
81713 Tourism & Events	163,439	180,646	161,160	170,318	199,003	84,719	(85,599)	-50.3%
Subtotal	<u>2,488,142</u>	<u>3,286,222</u>	<u>3,084,111</u>	<u>3,275,511</u>	<u>3,324,403</u>	<u>3,864,092</u>	<u>588,581</u>	<u>18.0%</u>
Capital Outlay & Fund Transfers								
90912 Capital Outlay & Transfers	4,655,327	5,547,498	5,313,040	6,109,698	6,109,698	7,191,126	1,081,428	17.7%
Subtotal	<u>4,655,327</u>	<u>5,547,498</u>	<u>5,313,040</u>	<u>6,109,698</u>	<u>6,109,698</u>	<u>7,191,126</u>	<u>1,081,428</u>	<u>17.7%</u>
Non-Departmental								
90721 Contributions	535,300	593,024	546,241	757,946	757,946	604,167	(153,779)	-20.3%
90722 2006/2007 Commemorations	-	8,000	-	-	-	-	-	0.0%
90911 Non-Departmental	141,852	204,759	200,134	369,419	510,170	1,008,590	639,171	173.0%
90913 Approp Reserves	170,409	174,448	15,000	200,000	200,000	200,000	-	0.0%
90915 Tourism Promotion	1,221,645	1,609,827	1,867,969	1,630,919	1,630,919	1,826,629	195,710	12.0%
Subtotal	<u>2,069,206</u>	<u>2,590,058</u>	<u>2,629,344</u>	<u>2,958,284</u>	<u>3,099,035</u>	<u>3,639,386</u>	<u>681,102</u>	<u>23.0%</u>
Totals	<u>93,715,074</u>	<u>101,931,953</u>	<u>109,509,446</u>	<u>118,886,705</u>	<u>119,315,515</u>	<u>129,560,380</u>	<u>10,673,675</u>	<u>8.9%</u>

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	112,236	126,217	131,769	136,122	136,122	141,374	5,252	3.9%
10121 County Administration	312,039	305,859	327,443	377,115	387,579	389,558	12,443	3.3%
10122 Public Info/Comm Relations	199,857	211,061	187,112	235,116	206,431	193,477	(41,639)	-17.7%
10123 Video Services	209,800	205,924	253,608	277,125	277,125	287,297	10,172	3.7%
10124 County Attorney	284,211	304,424	330,547	353,118	357,361	363,870	10,752	3.0%
10131 General Registrar's Office	150,754	157,636	172,817	189,969	189,969	221,298	31,329	16.5%
10132 Electoral Board	-	-	-	-	-	-	-	0.0%
Subtotal	<u>1,268,897</u>	<u>1,311,121</u>	<u>1,403,296</u>	<u>1,568,565</u>	<u>1,554,587</u>	<u>1,596,874</u>	<u>28,309</u>	<u>1.8%</u>
Judicial Services								
20211 Circuit Court	60,262	66,750	71,932	76,981	78,481	81,304	4,323	5.6%
20212 General District Court	-	-	-	-	-	-	-	0.0%
20213 J & DR Court	-	-	-	-	-	-	-	0.0%
20214 Clerk of Court	664,897	697,768	763,340	821,106	844,997	870,459	49,353	6.0%
20216 Colonial Grp Home Comm	-	-	-	-	-	-	-	0.0%
20217 Magistrate	-	-	-	-	-	-	-	0.0%
20221 Commonwealth's Attny	729,866	781,341	849,856	916,142	919,086	958,715	42,573	4.7%
20222 Victim-Witness	108,706	115,423	157,431	169,000	169,000	174,949	5,949	3.5%
20223 Domestic Violence	43,634	44,969	51,136	55,168	52,224	46,950	(8,218)	-14.9%
Subtotal	<u>1,607,365</u>	<u>1,706,251</u>	<u>1,893,695</u>	<u>2,038,397</u>	<u>2,063,788</u>	<u>2,132,377</u>	<u>93,980</u>	<u>4.6%</u>
Public Safety								
30311 Sheriff General Ops	697,303	853,721	952,241	1,003,895	1,003,895	1,154,825	150,930	15.0%
30312 Law Enforcement	2,804,965	2,973,998	3,295,026	3,859,859	3,698,247	3,915,159	55,300	1.4%
30313 Investigations	1,032,145	1,114,598	1,284,611	1,281,873	1,297,727	1,207,101	(74,772)	-5.8%
30314 Civil Ops/Crt Security	1,042,733	1,136,657	1,186,020	1,284,207	1,284,207	1,288,432	4,225	0.3%
30315 Adult Corrections	-	-	-	-	-	-	-	0.0%
30316 School Resource Offs	225,824	234,652	241,973	279,674	279,674	281,579	1,905	0.7%
30320 Fire & Life Safe Adm	132,687	139,400	153,131	162,954	162,954	167,975	5,021	3.1%
30321 Fire & Rescue Ops	6,931,719	7,541,959	8,118,715	9,003,590	9,003,590	9,330,308	326,718	3.6%
30322 Technical Svcs & Spec Ops	289,771	381,295	452,465	431,884	431,884	429,004	(2,880)	-0.7%
30323 Prev & Community Safety	201,291	221,436	243,585	264,442	264,442	274,848	10,406	3.9%
30333 Juvenile Corrections	-	-	-	-	-	-	-	0.0%
30352 Animal Control	132,008	144,486	160,694	188,575	188,575	182,779	(5,796)	-3.1%
30355 Emergency Managemnt	126,683	137,642	149,129	150,583	174,816	216,326	65,743	43.7%
30356 Emer Communications/911	867,197	1,075,572	1,112,145	1,331,509	1,307,276	1,653,525	322,016	24.2%
30357 Radio Maintenance	199,276	111,349	119,792	152,930	152,930	149,464	(3,466)	-2.3%
30358 Wireless 911 Svcs	99,436	109,273	127,191	-	-	-	-	0.0%
Subtotal	<u>14,783,038</u>	<u>16,176,038</u>	<u>17,596,718</u>	<u>19,395,975</u>	<u>19,250,217</u>	<u>20,251,325</u>	<u>855,350</u>	<u>4.4%</u>
Environmental & Development Services								
40119 Administration	161,716	171,867	187,335	199,549	199,549	206,065	6,516	3.3%
40341 Building Regulation	631,240	725,058	814,191	887,280	887,280	920,108	32,828	3.7%
40421 Solid Waste Management	-	-	-	-	-	-	-	0.0%
40446 Stormwater Maintenance	149,492	176,902	168,994	184,988	184,988	193,160	8,172	4.4%
40447 Stormwater Management	293,694	321,749	342,759	352,036	352,036	457,221	105,185	29.9%
40448 Litter Control Grant	-	-	-	-	-	-	-	0.0%
40512 Mosquito Control	494,439	634,286	704,823	744,670	744,670	779,723	35,053	4.7%
40813 Brd of Zoning/Sub Appeals	-	-	-	-	-	-	-	0.0%
40816 Development & Compliance	589,016	635,322	700,092	750,777	750,777	799,238	48,461	6.5%
40821 Wetlands Board	-	-	-	-	-	-	-	0.0%
Subtotal	<u>2,319,597</u>	<u>2,665,184</u>	<u>2,918,194</u>	<u>3,119,300</u>	<u>3,119,300</u>	<u>3,355,515</u>	<u>236,215</u>	<u>7.6%</u>

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget	\$ Change	% Change
Finance & Planning								
50119 Administration	156,248	165,937	181,201	212,451	212,451	208,614	(3,837)	-1.8%
50121 Computer Support Svcs	859,007	926,935	1,004,029	1,153,748	1,157,478	1,201,388	47,640	4.1%
50122 Human Resources	360,297	389,181	422,747	455,619	455,619	470,262	14,643	3.2%
50124 Budget & Financial Rep	235,728	254,462	287,077	331,660	331,660	348,283	16,623	5.0%
50125 Fiscal Accounting Svcs	494,231	542,222	605,932	654,447	654,447	660,981	6,534	1.0%
50126 Comm of Revenue	692,113	749,871	767,513	861,938	861,938	966,593	104,655	12.1%
50127 Treasurer	533,450	587,952	623,906	678,189	678,189	680,494	2,305	0.3%
50128 Real Estate Assessment	436,732	479,495	516,313	558,237	558,237	575,984	17,747	3.2%
50129 Central Purchasing	327,820	340,435	357,399	382,192	382,192	375,227	(6,965)	-1.8%
50141 Central Admin Svcs	59,513	64,157	51,376	80,738	80,738	81,276	538	0.7%
50146 Central Insurance	-	-	-	-	-	-	-	0.0%
50451 Trans Safety Comm	-	-	-	-	-	-	-	0.0%
50811 Planning	308,729	326,000	341,101	355,667	355,667	370,521	14,854	4.2%
50812 Planning Commission	-	-	-	-	-	-	-	0.0%
50814 Regional Planning	-	-	-	-	-	-	-	0.0%
50822 Conservation	-	-	-	-	-	-	-	0.0%
50915 Economic Development	-	-	-	-	-	-	-	0.0%
50920 Office of Economic Dev	224,383	236,630	260,415	288,854	288,854	301,715	12,861	4.5%
Subtotal	<u>4,688,251</u>	<u>5,063,277</u>	<u>5,419,009</u>	<u>6,013,740</u>	<u>6,017,470</u>	<u>6,241,338</u>	<u>227,598</u>	<u>3.8%</u>
Education & Educational Services								
60601 School Operations	-	-	-	-	-	-	-	0.0%
60603 School Debt	-	-	-	-	-	-	-	0.0%
60731 Library Services	1,203,050	1,310,248	1,386,797	1,595,716	1,595,716	1,914,415	318,699	20.0%
60831 Cooperative Extension	7,276	-	-	2,475	2,475	2,475	-	0.0%
Subtotal	<u>1,210,326</u>	<u>1,310,248</u>	<u>1,386,797</u>	<u>1,598,191</u>	<u>1,598,191</u>	<u>1,916,890</u>	<u>318,699</u>	<u>19.9%</u>
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>	<u>0.0%</u>
General Services								
70119 Administration	149,771	166,510	176,766	186,629	186,629	196,857	10,228	5.5%
70431 Engineering & Fac Maint	1,018,596	995,583	1,069,025	1,235,222	1,241,376	1,317,706	82,484	6.7%
70432 Facility/Utility Charges	-	-	-	-	-	-	-	0.0%
70433 Telecommunications	67,752	71,579	80,151	83,553	83,553	84,277	724	0.9%
70434 Grounds Maint & Const	1,432,214	1,501,967	1,691,731	1,714,116	1,714,116	2,068,456	354,340	20.7%
Subtotal	<u>2,668,333</u>	<u>2,735,639</u>	<u>3,017,673</u>	<u>3,219,520</u>	<u>3,225,674</u>	<u>3,667,296</u>	<u>447,776</u>	<u>13.9%</u>
Community Services								
81119 Administration	200,898	205,238	209,624	230,381	230,381	234,606	4,225	1.8%
81538 Special Programs	207,870	205,113	235,300	257,572	257,572	278,372	20,800	8.1%
81547 Housing - Admin	100,281	143,706	187,039	194,866	194,866	201,083	6,217	3.2%
81548 Housing - Rental Assist	83,325	96,569	103,339	108,624	108,624	111,831	3,207	3.0%
81549 Housing - Rehabilitation	107,835	111,849	118,468	124,178	124,178	124,554	376	0.3%
81550 Public Transportation	-	-	732	5,000	5,000	4,000	(1,000)	-20.0%
81712 Parks & Recreation	913,192	1,003,332	1,111,349	1,199,652	1,199,652	1,464,814	265,162	22.1%
81713 Tourism & Events	58,983	64,264	71,065	81,268	109,953	84,719	3,451	4.3%
Subtotal	<u>1,672,384</u>	<u>1,830,071</u>	<u>2,036,916</u>	<u>2,201,541</u>	<u>2,230,226</u>	<u>2,503,979</u>	<u>302,438</u>	<u>13.7%</u>
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>	<u>0.0%</u>
Non-Departmental								
90721 Contributions	-	-	-	-	-	-	-	0.0%
90722 2006/2007 Commemorations	-	-	-	-	-	-	-	0.0%
90911 Non-Departmental	116,025	171,000	176,663	324,619	465,370	957,390	632,771	194.9%
90913 Approp Reserves	-	-	-	-	-	-	-	0.0%
90915 Tourism Promotion	-	-	-	-	-	-	-	0.0%
Subtotal	<u>116,025</u>	<u>171,000</u>	<u>176,663</u>	<u>324,619</u>	<u>465,370</u>	<u>957,390</u>	<u>632,771</u>	<u>194.9%</u>
Totals	<u>30,334,216</u>	<u>32,968,829</u>	<u>35,848,961</u>	<u>39,479,848</u>	<u>39,524,823</u>	<u>42,622,984</u>	<u>3,143,136</u>	<u>8.0%</u>

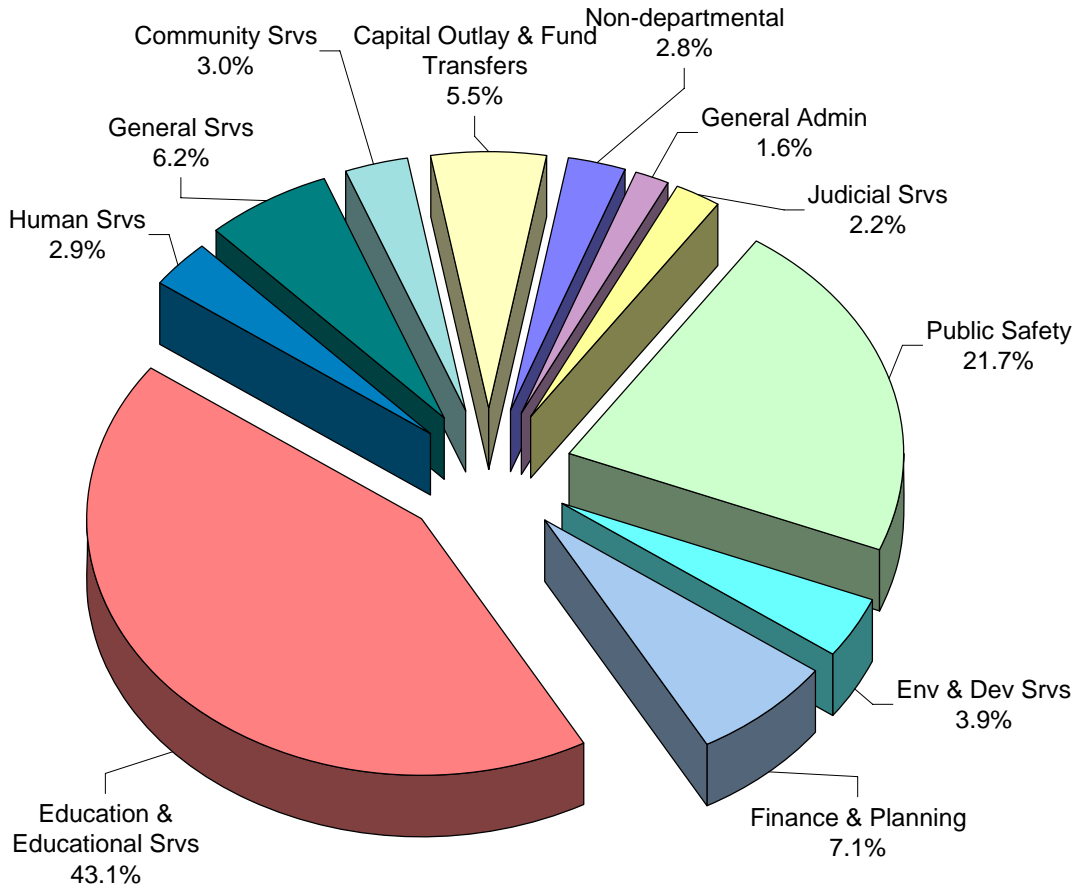
**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	141,771	155,990	150,933	167,085	167,085	172,680	5,595	3.4%
10121 County Administration	24,308	26,197	29,770	34,045	34,045	32,568	(1,477)	-4.3%
10122 Public Info/Comm Relations	60,382	57,619	59,059	68,220	68,220	69,254	1,034	1.5%
10123 Video Services	70,417	44,127	72,812	81,435	81,435	77,040	(4,395)	-5.4%
10124 County Attorney	28,449	21,588	33,326	29,337	29,337	30,150	813	2.8%
10131 General Registrar's Office	12,185	12,742	12,255	16,825	16,825	16,850	25	0.2%
10132 Electoral Board	50,210	57,661	111,514	95,900	95,900	101,500	5,600	5.8%
Subtotal	387,722	375,924	469,669	492,847	492,847	500,042	7,195	1.5%
Judicial Services								
20211 Circuit Court	11,274	10,126	11,726	17,945	17,945	17,945	-	0.0%
20212 General District Court	32,517	37,493	41,310	51,025	51,025	50,100	(925)	-1.8%
20213 J & DR Court	18,328	22,749	18,959	25,385	25,385	26,587	1,202	4.7%
20214 Clerk of Court	98,490	80,728	119,918	93,550	104,875	79,450	(14,100)	-15.1%
20216 Colonial Grp Home Comm	301,065	314,245	380,184	419,376	419,376	443,755	24,379	5.8%
20217 Magistrate	403	1,229	991	3,000	3,000	3,000	-	0.0%
20221 Commonwealth's Attny	35,043	35,253	37,607	30,195	30,987	35,720	5,525	18.3%
20222 Victim-Witness	7,682	6,622	10,311	7,930	119,891	11,470	3,540	44.6%
20223 Domestic Violence	1,188	1,551	1,893	3,520	3,520	2,020	(1,500)	-42.6%
Subtotal	505,990	509,996	622,899	651,926	776,004	670,047	18,121	2.8%
Public Safety								
30311 Sheriff General Ops	287,877	300,161	316,306	307,200	326,036	325,250	18,050	5.9%
30312 Law Enforcement	923,400	941,476	873,170	1,070,090	1,100,870	1,181,010	110,920	10.4%
30313 Investigations	149,429	201,517	211,990	229,060	229,060	235,660	6,600	2.9%
30314 Civil Ops/Crt Security	80,687	77,785	117,172	127,875	127,875	121,510	(6,365)	-5.0%
30315 Adult Corrections	2,034,715	2,245,475	2,372,480	2,382,230	2,397,421	2,697,266	315,036	13.2%
30316 School Resource Offs	2,329	22,997	795	63,130	63,130	69,610	6,480	10.3%
30320 Fire & Life Safe Adm	26,049	29,454	32,271	35,610	41,776	34,265	(1,345)	-3.8%
30321 Fire & Rescue Ops	841,730	881,210	866,275	1,051,771	1,066,624	1,109,419	57,648	5.5%
30322 Technical Svcs & Spec Ops	135,687	149,555	129,401	145,580	152,852	210,785	65,205	44.8%
30323 Prev & Community Safety	36,825	58,733	45,314	53,910	53,910	53,900	(10)	0.0%
30333 Juvenile Corrections	341,213	463,715	444,070	487,900	487,900	487,900	-	0.0%
30352 Animal Control	121,589	102,584	106,784	126,949	126,949	123,570	(3,379)	-2.7%
30355 Emergency Managemnt	261,312	120,076	181,763	52,540	86,365	73,220	20,680	39.4%
30356 Emer Communications/911	203,492	158,961	172,736	372,389	372,389	524,634	152,245	40.9%
30357 Radio Maintenance	(33,219)	68,408	43,583	247,772	247,772	574,755	326,983	132.0%
30358 Wireless 911 Svcs	11,802	10	-	-	-	-	-	0.0%
Subtotal	5,424,917	5,822,117	5,914,110	6,754,006	6,880,929	7,822,754	1,068,748	15.8%
Environmental & Development Services								
40119 Administration	11,344	7,623	16,205	14,895	14,895	14,423	(472)	-3.2%
40341 Building Regulation	103,749	125,623	113,156	131,525	131,525	131,830	305	0.2%
40421 Solid Waste Management	1,000,000	1,000,000	1,000,000	1,150,000	1,150,000	1,175,000	25,000	2.2%
40446 Stormwater Maintenance	81,787	60,344	64,955	84,000	84,000	94,050	10,050	12.0%
40447 Stormwater Management	69,520	47,925	41,340	53,164	53,164	56,550	3,386	6.4%
40448 Litter Control Grant	25,814	30,691	31,227	31,250	35,014	32,500	1,250	4.0%
40512 Mosquito Control	90,050	137,543	114,935	135,765	135,765	129,200	(6,565)	-4.8%
40813 Brd of Zoning/Sub Appeals	6,439	3,372	5,425	6,660	6,660	6,660	-	0.0%
40816 Development & Compliance	41,056	44,435	43,478	49,820	49,820	55,600	5,780	11.6%
40821 Wetlands Board	4,045	8,678	8,697	10,335	10,335	10,350	15	0.2%
Subtotal	1,433,804	1,466,234	1,439,418	1,667,414	1,671,178	1,706,163	38,749	2.3%

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

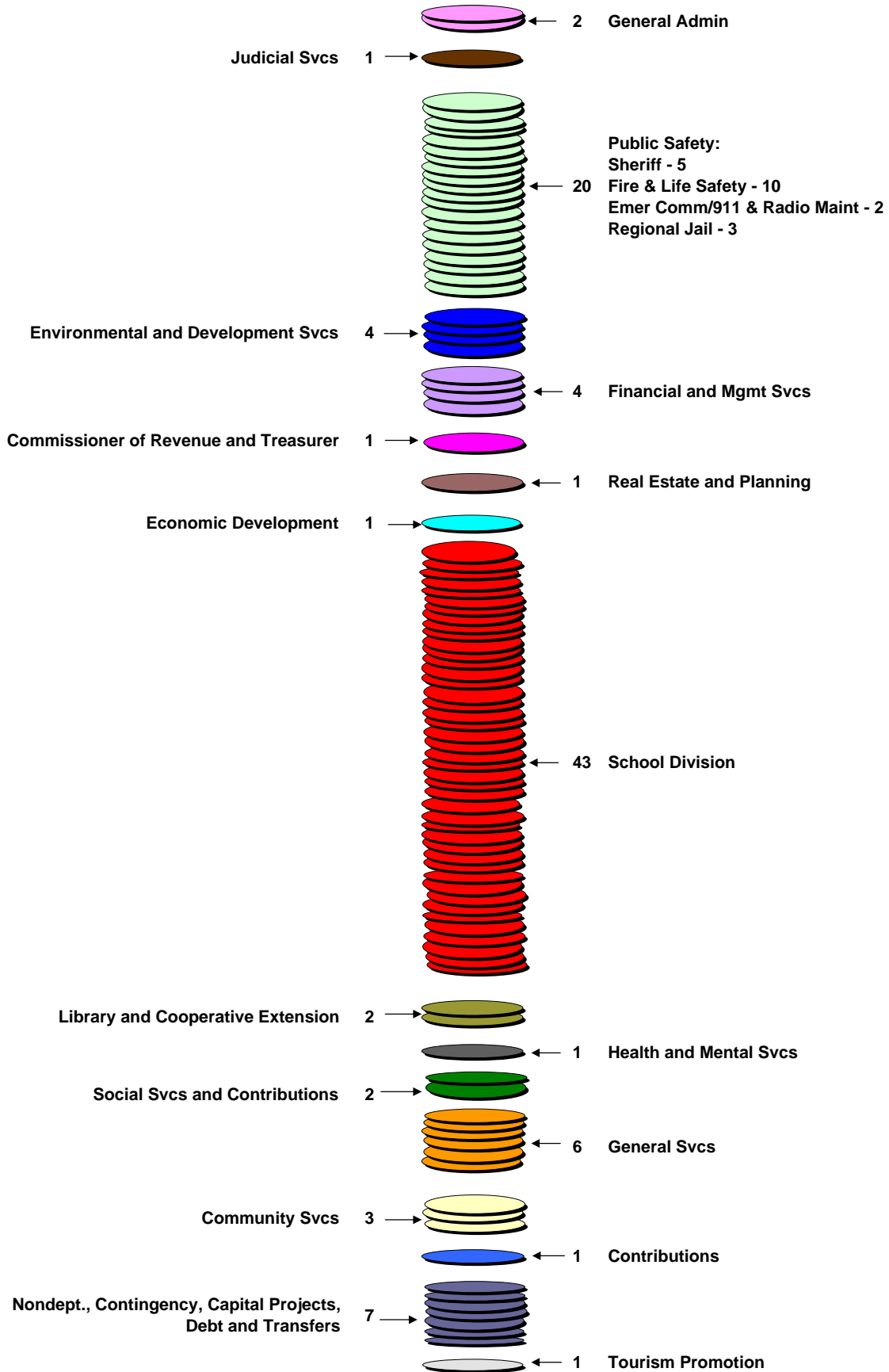
Activity Title	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget	\$ Change	% Change
Finance & Planning								
50119 Administration	19,009	24,323	21,772	27,245	21,545	34,615	7,370	27.1%
50121 Computer Support Svcs	237,537	230,850	287,057	491,985	507,363	708,585	216,600	44.0%
50122 Human Resources	96,645	91,185	112,326	114,280	114,280	126,722	12,442	10.9%
50124 Budget & Financial Rep	17,692	17,563	13,179	23,125	30,684	23,361	236	1.0%
50125 Fiscal Accounting Svcs	55,950	71,895	54,626	66,270	66,270	67,702	1,432	2.2%
50126 Comm of Revenue	102,479	112,288	105,373	130,735	130,735	133,620	2,885	2.2%
50127 Treasurer	166,390	176,592	183,919	189,135	192,135	181,956	(7,179)	-3.8%
50128 Real Estate Assessment	50,011	61,935	46,358	67,380	67,380	55,616	(11,764)	-17.5%
50129 Central Purchasing	26,233	21,230	29,987	31,210	31,210	27,061	(4,149)	-13.3%
50141 Central Admin Svcs	220,959	124,382	101,641	235,175	230,208	259,180	24,005	10.2%
50146 Central Insurance	309,661	278,218	301,188	391,060	391,060	385,179	(5,881)	-1.5%
50451 Trans Safety Comm	587	336	886	2,400	2,400	4,350	1,950	81.3%
50811 Planning	33,518	21,257	17,205	23,230	23,230	25,300	2,070	8.9%
50812 Planning Commission	13,834	28,556	21,626	31,850	31,850	29,100	(2,750)	-8.6%
50814 Regional Planning	40,561	48,708	50,840	51,992	51,992	53,566	1,574	3.0%
50822 Conservation	8,085	8,500	8,925	9,371	9,371	9,840	469	5.0%
50915 Economic Development	351,250	381,733	716,078	639,865	639,865	676,681	36,816	5.8%
50920 Office of Economic Dev	64,979	77,370	74,533	90,925	90,925	92,529	1,604	1.8%
Subtotal	<u>1,815,380</u>	<u>1,776,921</u>	<u>2,147,519</u>	<u>2,617,233</u>	<u>2,632,503</u>	<u>2,894,963</u>	<u>277,730</u>	<u>10.6%</u>
Education & Educational Services								
60601 School Operations	34,582,901	37,175,901	40,298,677	42,298,677	42,298,677	44,736,097	2,437,420	5.8%
60603 School Debt	5,929,535	6,199,999	6,449,999	7,300,000	7,300,000	8,200,000	900,000	12.3%
60731 Library Services	761,776	779,813	855,626	869,844	908,647	917,445	47,601	5.5%
60831 Cooperative Extension	58,272	63,397	66,349	80,080	80,080	79,100	(980)	-1.2%
Subtotal	<u>41,332,484</u>	<u>44,219,110</u>	<u>47,670,651</u>	<u>50,548,601</u>	<u>50,587,404</u>	<u>53,932,642</u>	<u>3,384,041</u>	<u>6.7%</u>
Human Services								
61511 Health Services	378,000	392,022	428,040	455,764	455,764	472,608	16,844	3.7%
61521 Colonial Services Brd	540,000	591,920	641,150	678,000	678,000	731,434	53,434	7.9%
61533 Social Services	1,208,729	1,142,603	1,661,423	1,757,010	1,757,010	2,276,129	519,119	29.6%
61535 Contributions	256,189	266,204	291,985	301,855	301,855	307,482	5,627	1.9%
Subtotal	<u>2,382,918</u>	<u>2,392,749</u>	<u>3,022,598</u>	<u>3,192,629</u>	<u>3,192,629</u>	<u>3,787,653</u>	<u>595,024</u>	<u>18.6%</u>
General Services								
70119 Administration	16,279	11,664	20,701	23,120	23,120	18,300	(4,820)	-20.9%
70431 Engineering & Fac Maint	672,863	778,338	878,487	922,400	922,400	1,031,561	109,161	11.8%
70432 Facility/Utility Charges	649,023	889,645	859,123	893,100	947,890	931,775	38,675	4.3%
70433 Telecommunications	242,078	246,530	284,705	210,130	210,130	204,430	(5,700)	-2.7%
70434 Grounds Maint & Const	1,093,134	1,051,189	1,517,689	1,616,118	1,616,118	2,203,831	587,713	36.4%
Subtotal	<u>2,673,377</u>	<u>2,977,366</u>	<u>3,560,705</u>	<u>3,664,868</u>	<u>3,719,658</u>	<u>4,389,897</u>	<u>725,029</u>	<u>19.8%</u>
Community Services								
81119 Administration	25,768	30,313	33,250	40,590	40,590	53,738	13,148	32.4%
81538 Special Programs	20,606	25,562	29,092	26,590	26,913	28,670	2,080	7.8%
81547 Housing - Admin	14,693	21,425	33,443	23,500	23,500	20,450	(3,050)	-13.0%
81548 Housing - Rental Assist	8,863	10,836	7,258	14,200	18,200	11,900	(2,300)	-16.2%
81549 Housing - Rehabilitation	121,281	746,918	132,485	126,210	134,180	128,710	2,500	2.0%
81550 Public Transportation	20,000	20,000	23,509	20,000	20,000	22,000	2,000	10.0%
81712 Parks & Recreation	500,091	484,715	698,063	733,830	741,744	1,094,645	360,815	49.2%
81713 Tourism & Events	104,456	116,382	90,095	89,050	89,050	-	(89,050)	-100.0%
Subtotal	<u>815,758</u>	<u>1,456,151</u>	<u>1,047,195</u>	<u>1,073,970</u>	<u>1,094,177</u>	<u>1,360,113</u>	<u>286,143</u>	<u>26.6%</u>
Capital Outlay & Fund Transfers								
90912 Capital Outlay & Transfers	4,655,327	5,547,498	5,313,040	6,109,698	6,109,698	7,191,126	1,081,428	17.7%
Subtotal	<u>4,655,327</u>	<u>5,547,498</u>	<u>5,313,040</u>	<u>6,109,698</u>	<u>6,109,698</u>	<u>7,191,126</u>	<u>1,081,428</u>	<u>17.7%</u>
Non-Departmental								
90721 Contributions	535,300	593,024	546,241	757,946	757,946	604,167	(153,779)	-20.3%
90722 2006/2007 Commemorations	-	8,000	-	-	-	-	-	0.0%
90911 Non-Departmental	25,827	33,759	23,471	44,800	44,800	51,200	6,400	14.3%
90913 Approp Reserves	170,409	174,448	15,000	200,000	200,000	200,000	-	0.0%
90915 Tourism Promotion	1,221,645	1,609,827	1,867,969	1,630,919	1,630,919	1,826,629	195,710	12.0%
Subtotal	<u>1,953,181</u>	<u>2,419,058</u>	<u>2,452,681</u>	<u>2,633,665</u>	<u>2,633,665</u>	<u>2,681,996</u>	<u>48,331</u>	<u>1.8%</u>
Totals	<u>63,380,858</u>	<u>68,963,124</u>	<u>73,660,485</u>	<u>79,406,857</u>	<u>79,790,692</u>	<u>86,937,396</u>	<u>7,530,539</u>	<u>9.5%</u>

**GENERAL FUND EXPENDITURES
FY2009 - BY FUNCTIONAL AREA**



<u>Functional Area</u>	<u>FY2008 Original</u>	<u>FY2009 Adopted</u>	<u>Dollar Change</u>
General Administration	2,061,412	2,096,916	35,504
Judicial Services	2,690,323	2,802,424	112,101
Public Safety	26,149,981	28,074,079	1,924,098
Environmental & Development Services	4,786,714	5,061,678	274,964
Finance & Planning	8,630,973	9,136,301	505,328
Education & Educational Services	52,146,792	55,849,532	3,702,740
Human Services	3,192,629	3,787,653	595,024
General Services	6,884,388	8,057,193	1,172,805
Community Services	3,275,511	3,864,092	588,581
Capital Outlay & Fund Transfers	6,109,698	7,191,126	1,081,428
Non-departmental	2,958,284	3,639,386	681,102
	<u>118,886,705</u>	<u>129,560,380</u>	<u>10,673,675</u>

**Uses of the Local Tax Dollar
Fiscal Year 2009**



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