

# FLUVANNA COUNTY

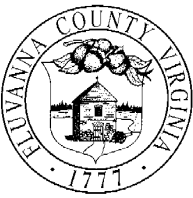
## ADOPTED BUDGET

FY2006-2007



Prepared by:  
Office of the County Administrator  
County of Fluvanna  
P.O. Box 540  
132 Main Street  
Palmyra, Virginia 22963  
[www.co.fluvanna.va.us](http://www.co.fluvanna.va.us)  
434-591-1910

Adopted April 19, 2006



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# COUNTY OF FLUVANNA

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*"Responsive & Responsible Government"*

P.O. Box 540, Palmyra, VA 22963 · (434) 591-1910 · FAX (434) 591-1911 · [www.co.fluvanna.va.us](http://www.co.fluvanna.va.us)

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June 7, 2006

The Honorable Members of the Board of Supervisors  
County of Fluvanna  
132 Main Street  
Palmyra, VA 22963

Dear Members of the Board:

I am pleased to submit the attached 2006-2007 Annual Budget for the County of Fluvanna. This budget represents the culmination of a great deal of effort on the part of our staff and extensive participation by members of the Board of Supervisors. The format of the budget document has been changed in order to provide additional information for our citizens and more complete information for those individuals who rely on its data.

### *Tax Rates and Fees*

The FY07 Budget does increase the real estate tax from \$0.50 per \$100 of assessed value to \$0.59 per \$100 of assessed value. All other tax rates were maintained at the same level as the FY06 Budget.

### *Revenues*

Overall, there is an increase of 15.3% in revenue from FY06 to FY07. The major increases of revenue include approximately \$3.78 million in borrowing, and approximately \$2.1 million increase in revenue from General Property Taxes. This equates to approximately 78% of the increase in revenues.

### *Expenditures*

The FY07 Budget is \$57,193,465 including \$34,224,320 for School Expenditures and \$22,969,145 for all other expenditures. This represents an increase of \$7,568,927, or 15.3% increase from the FY06 Budget.

### *Special Funds*

E-911 – The County has experienced declining revenues to support the expenditures in this fund. The FY07 Budget includes utilizing \$65,220 of fund balance in order to sustain operations. With the local E-911 Telecommunications Tax being eliminated on January 1, 2007, the Board should consider eliminating this separate fund and making this activity part of the General Fund.

Debt Service Fund – This fund was increased by \$512,000 in order to absorb the Debt Service for the expansion of the Fluvanna County High School. This project was completed several years ago but the permanent financing was not available until 2005 and the first payments due in July 2006.

Social Services Fund – This fund was augmented by significant increases in Federal Funds, primarily to supplement Foster Care activities.

CSA – Fluvanna County continues to experience significant increases in expenditures in this fund. A Cost Containment Project has now been implemented in hopes of reigning in these ever increasing costs.

Landfill – The Fluvanna County Landfill will be closed on or before December 31, 2007. Therefore, this fund will also be eliminated either late in FY07, or early in FY08 and the Landfill Closure Fund will be utilized for the costs of closure.

FUSD – The Fork Union Sanitary District is a water system that services Fork Union, VA. The operations fund was balanced with an approximate 3% rate increase and use of Fund Balance.

#### *Employee Compensation*

The Board of Supervisors gave a 5% Cost of Living Adjustment for all employees. Merit pay was not offered this year as management is developing a new tool by which to evaluate employee performance. This new tool should be tested in FY07 and implemented during the FY08 Budget.

The Board of Supervisors also included in this budget the increased cost of benefits for its employees and did not pass on this increase to its employees. Increases in Health Insurance, Virginia Retirement System contributions, and Life Insurance were all contained within this budget.

#### *New Positions*

Sheriff – Two new deputy positions were added to his employee complement in order to improve public safety service delivery to the citizens of Fluvanna County. Additionally, the Board of Supervisors approved a salary supplement package totaling \$50,000 for the Sheriff's Office to implement a recruitment and retention program. The goal of this program is to recruit and retain qualified and experienced officers, leading to a reduction in turnover and the associated costs of training and outfitting officers.

Information Technology – A director position was created in order to evaluate and improve the Information Technology System and to create a strategy to integrate other systems. This position will start sometime after January 1, 2007.

Planning Department – The Planning Department will gain an additional planner in order to assist in current development review, strategic planning, and customer service. This position will start sometime after January 1, 2007.

*GFOA Distinguished Budget Award*

The Government Finance Officers Associated of the United States and Canada (GFOA) each year recognizes budgets that meet certain rigorous standards. GFOA presents an Award of Distinguished Budget Presentation for annual budgets and the County Administration and Finance Office have made that a future goal for Fluvanna County as well. This may change the traditional format of the Budget Book, but it will hopefully improve the document as an operations guide and a communications medium.

*Thanks!*

I would like to thank our staff for their many hours of hard work and their contribution to the development of this budget. Specifically, I would like to thank Shelly Wright, Assistant County Administrator, and Crystal Besecker, Budget Analyst, for all of the hard work and dedication to the continual improvement of the budget process and document. I also want to thank the Board of Supervisors for their valued input, cooperation, and direction in establishing priorities for this budget and for their active participation in the multiple work sessions needed to develop the budget.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Cabell Lawton, IV". The signature is written in a cursive style with a long, sweeping tail that extends to the right.

G. Cabell Lawton, IV  
County Administrator  
Fluvanna County, Virginia

**Annual Fiscal Year Plan  
Fiscal Year 2007**

**July 1, 2006 through June 30, 2007**

**Board of Supervisors**

Cecil L. Cobb, Chairman  
Fork Union District

Charles Albaugh  
Rivanna District

Donald W. Weaver  
Cunningham District

Thomas E. Payne  
Palmyra District

Gene F. Ott  
Rivanna District

Marvin Moss  
Columbia District

**County Administration**

G. Cabell Lawton, IV  
County Administrator

Shelly H. Wright  
Assistant County Administrator

Alice F. Jones  
Clerk to the Board of Supervisors

# READER’S GUIDE AND DOCUMENTS RELATING TO THE ANNUAL FINANCIAL PLAN

The purpose of this document is to provide useful, concise information about Fluvanna County financial plans and operations to residents, elected officials, and interested parties. The budget is organized along functional lines and includes a narrative discussion of each department’s major objectives and any significant changes in operations. Each narrative also provides a breakdown of expenditures including the number of full-time and part-time positions in each department. A column graph is included with each department’s narrative to provide a visual representation of the department’s progress over the past five years.

## ISSUES OF MAJOR INTEREST

Organizational Chart..... ix

Capital Improvement Plan .....Appendix A

School Fund .....p. 104

For a complete listing of budget topics, please refer to the Table of Contents.

## DOCUMENTS RELATING TO THE ANNUAL OPERATING BUDGET

In addition to the Annual Operating Budget, the County prepares several other documents that relate to county operations and finances. These include:

**Monthly Financial Report** – This document details the county’s monthly revenue and expenditure activity. It shows each department’s monthly expenditures in relation to the adopted budget as well as the revenue collection trends for the county.

**Comprehensive Annual Financial Report** – This document presents the County’s financial statements at June 30 of each year. This report is generated in accordance with the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the Auditor of Public Accounts of the Commonwealth of Virginia standards. This report is subject to an annual audit by an independent accounting firm.

**Comprehensive Plan** – The Comprehensive Plan provides findings and analyses for the County as a whole with respect to: natural conditions, population and demographics, economy, housing, transportation, utilities, and community facilities and services. It is the purpose of the plan to provide a sound basis for the preparation of detailed functional plans which will serve as a general guide in the day-to-day decisions of County government.

# FLUVANNA COUNTY, VIRGINIA

## INTRODUCTION

### History

The area which is now Fluvanna County was once part of Henrico County, one of the original shires of the Virginia Colony. Henrico was divided in 1727 and the Fluvanna County area became a part of Goochland County. In 1744 Goochland was divided and the area presently known as Fluvanna became a part of Albemarle County. Fluvanna County was formed from



Albemarle County in 1777 during the American Revolution. The official seal of Fluvanna County incorporates the Revolutionary War Arsenal at Point of Fork, and a branch of persimmons at the top of the interior crest. Persimmons were once an integral part of Fluvanna pride. The county seal is the centerpiece of the county flag.

### Government

In Virginia, cities, counties and towns are distinct units of government and do not overlap. The County of Fluvanna is made up of five districts, Cunningham, Columbia, Fork Union, Palmyra and Rivanna. Each of the districts are represented by an individual member of the Board of Supervisors, with the Rivanna district having 2 representatives due to its dense population.

### Population

Fluvanna County has an estimated population of 24,900 and according to the U.S. Census Bureau's 2005 report is listed as the seventh fastest growing county in the State of Virginia.

### **POPULATION AND RATES OF CHANGE (Actual and Estimates)**

<u>Year</u>	<u>Population</u>	<u>Rate of Change</u>
1980	10,244	n/a
1990	12,429	21.3%
2000	20,047	61.3%
2001	20,998	4.7%
2002	22,008	4.8%
2003	22,954	4.3%
2004	23,644	3%
2005	24,900	5.3%

Source: U.S. Census Bureau, Decennial Census, 1900-1990, U.S. Census Bureau, 2000 Census, U.S. Census Bureau Population Estimates for 2001 through 2005

## Demographics

Fluvanna County is centrally located in the heart of Virginia and is characterized by gently rolling hills. Covering 282 square miles, two-thirds of the county's land is forested, with most open land devoted to farming and grazing. Elevations above sea level range from around 200 feet at the Town of Columbia to about 550 feet at Zion Crossroads. The County is approximately 25 miles east of Charlottesville, 60 miles west of Richmond and 120 miles south of Washington, DC. Fluvanna experiences moderate climates throughout the year with the average temperature in January at 37.5° and 77.9° in July. The typical annual rainfall is 42.6 inches with annual snowfall around 14.4 inches.

## Economy

Forestry and agriculture are the backbone of Fluvanna's economy. Most recently noticeable is the growing retail and service business sector that is emerging. Commercial activity within the county is centered around Fork Union, Lake Monticello, Palmyra and Zion Crossroads. Fluvanna County is one of the few counties in Virginia that does not levy a BPOL, or tax on business gross receipts. The Fluvanna County Industrial Development Authority is authorized to issue tax-exempt revenue bonds. The Chamber of Commerce, the Industrial Development Authority, and the Economic Development Commission are very active in the support of business and industry.

## Employment

Fluvanna's top employers include Fluvanna County School System, County of Fluvanna, Camp Friendship, Chips, Inc., Advanced Concrete Foundations, Food Lion, G&P Forestry Svc., and Backhoe Bob's Inc..

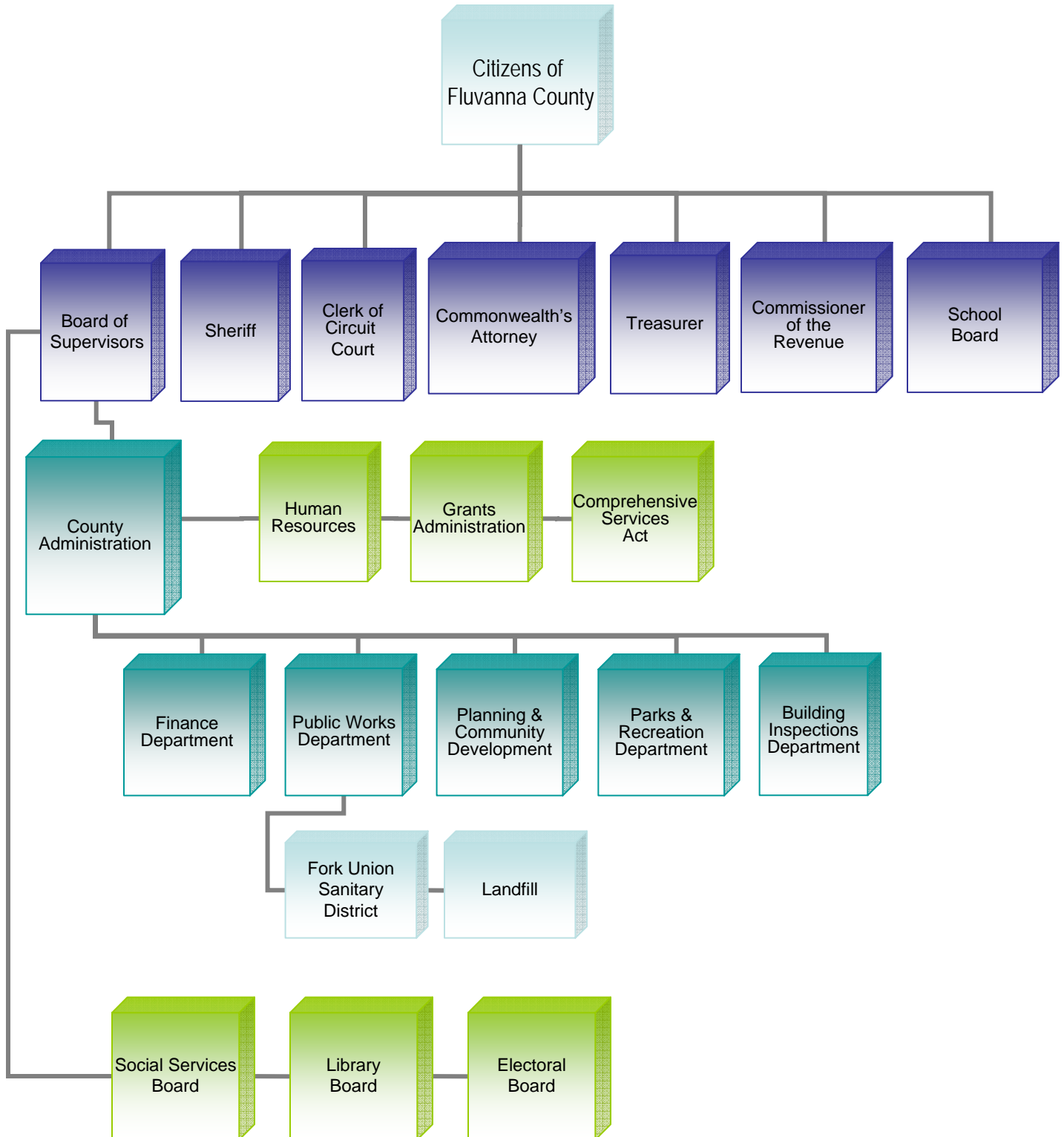
Table of Labor Force and Unemployment for Fluvanna County

<i>June</i>	<i>Civilian Labor Force</i>	<i>Employment</i>	<i>Unemployment</i>	<i>Unemployment Rate (%)</i>
2006				
2005	12,984	12,521	463	3.6
2004	11,969	11,592	377	3.1
2003	11,731	11,330	401	3.4
2002	11,429	11,050	379	3.3
2001	10,741	10,461	280	2.6
2000	10,104	9,890	214	2.1
1999	9,718	9,604	114	1.2
1998	9,598	9,451	147	1.5
1997	8,800	8,578	222	2.5

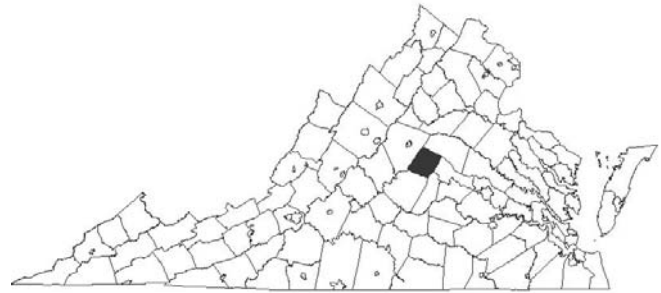
Source: LAUS Unit and Bureau of Labor Statistics through  
Virginia Employment Commission: Virginia's Electronic Labor Market Access



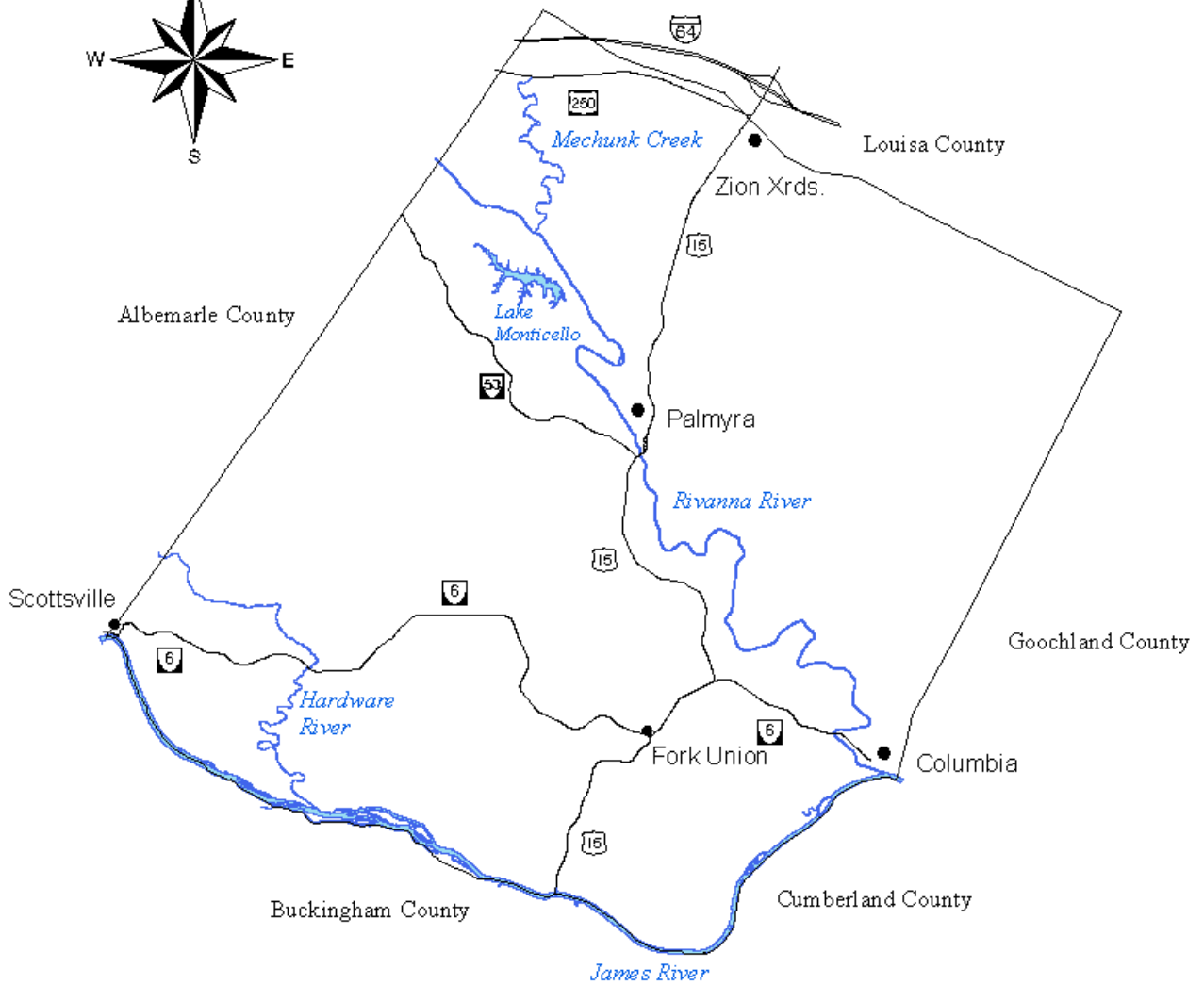
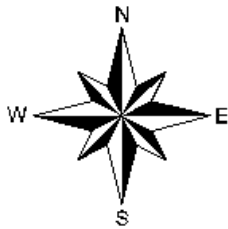
# Fluvanna County Organizational Chart



# FLUVANNA COUNTY



COUNTY LOCATION



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*AUDIT EXHIBITS*

*FY2008 PROPOSED BUDGET CALENDAR*

*APPENDIX A: CAPITAL IMPROVEMENT PLAN FOR 2007-2011*

*APPENDIX B: FUNDING STRATEGIES*

## **FLUVANNA COUNTY BUDGET PROCESS AND CALENDAR**

Fluvanna County's budget development begins each year in November with a kick-off meeting and concludes with the final budget adoption in April. The process is designed to allow county administration to work closely with departments in determining the proposed annual budgets. Each budget request is thoroughly reviewed to ensure funds are allocated appropriately.

In late January, the County Administrator submits the proposed operating budget for the fiscal year to the Board of Supervisors for consideration. In April, a public hearing is held to inform residents of the proposed budget and to obtain citizen input. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted.

Appropriations for the General Fund, School Fund and Enterprise Funds conclude at the end of the fiscal year. Appropriations for Capital Projects Funds and Grant Funds are continued until the completion of the applicable project or grant, even when the project or grant extends beyond the end of the fiscal year.

The Board of Supervisors must approve supplemental appropriations or amendments that alter the total appropriation of any fund.

### **BUDGET PROCESS CALENDAR**

November 3, 2005 – Budget request forms are distributed.

December 1 & 8, 2005 – Budget commencement is advertised.

December 8, 2005 – Departments submit estimates of operating revenue (as applicable) and expenditures to Budget Analyst.

December 19-30, 2005 – County Administrator holds budget meetings with department heads.

January 18, 2006 – Proposed budget is presented to Board of Supervisors

February 8, 2006 – Budget work session to discuss the expenditure budgets

February 22, 2006 – Budget work session to discuss the revenue budgets

March 1, 2006 – Budget work session to allow outside agencies to present requests

March 8, 2006 – Budget work session to review and reconcile budget

March 15, 2006 – Budget work session with School Board

March 22, 2006 – Budget work session to review and reconcile (if necessary)

March 30 & April 6 – Public Hearing advertised

April 12, 2006 – Public Hearing for operational budget and Capital Improvement Plan

April 19, 2006 – Budget Adopted

## **BASIS OF BUDGETING**

Budgets are adopted on a basis consistent with generally accepted accounting principles (“GAAP”). Government and Fiduciary Funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Proprietary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred. Annual operating budgets are adopted for all Governmental Funds except for the Capital Projects Fund in which effective budgetary control is achieved on a project-by-project basis when funding sources become available. All appropriations conclude at year-end, except those for the Capital Projects Fund and Grant Funds. It is the intention of the Board of Supervisors that appropriations for capital and grant funded projects continue until completion of the project.

### **FUND STRUCTURE**

The budget of the County is organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The various funds are grouped as follows:

#### **GOVERNMENTAL FUNDS**

Governmental funds are those through which most governmental functions of the county are financed. These include Capital Projects, Comprehensive Services Act, Debt Service and E-911 and General Fund.

##### **Capital Projects Fund**

The Capital Projects Fund accounts for all general government and school system capital projects. The projects are financed through a combination of proceeds from general obligation bonds and operating transfers from the General Fund.

##### **Comprehensive Services Act**

The Comprehensive Services Act Fund accounts for all revenues and expenses related associated with assisting at-risk youth and families. A small portion of funding is received from grants and the State, the remainder of funding for this program is provided by the County.

##### **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on all school related long-term debt except for accrued compensated absences and capital lease obligations which are paid by the fund incurring such expenditures. Debt Service Fund resources are derived from transfers from the General Fund.

##### **E911**

The E911 Fund accounts for all revenues and expenses associated with operating and maintaining the County’s emergency response system. Revenues are generated through E911 taxes.

## General Fund

The General Fund accounts for all revenue and expenditures of the County which are not accounted for in the other funds. Revenues are primarily derived from real estate property taxes, personal property taxes, local sales taxes, license and permit fees and revenues received from the State. A significant part of General Fund revenues is used to maintain and operate the general government. A portion is also transferred to other funds primarily to fund debt service requirements and capital projects. Expenditures include those for general government, education, public safety, social services, culture and recreation and federal and state grant supplements.

## FIDUCIARY/AGENCY FUND

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for resources obtained and used relating to welfare and the Drug Forfeiture.

## PROPRIETARY FUNDS

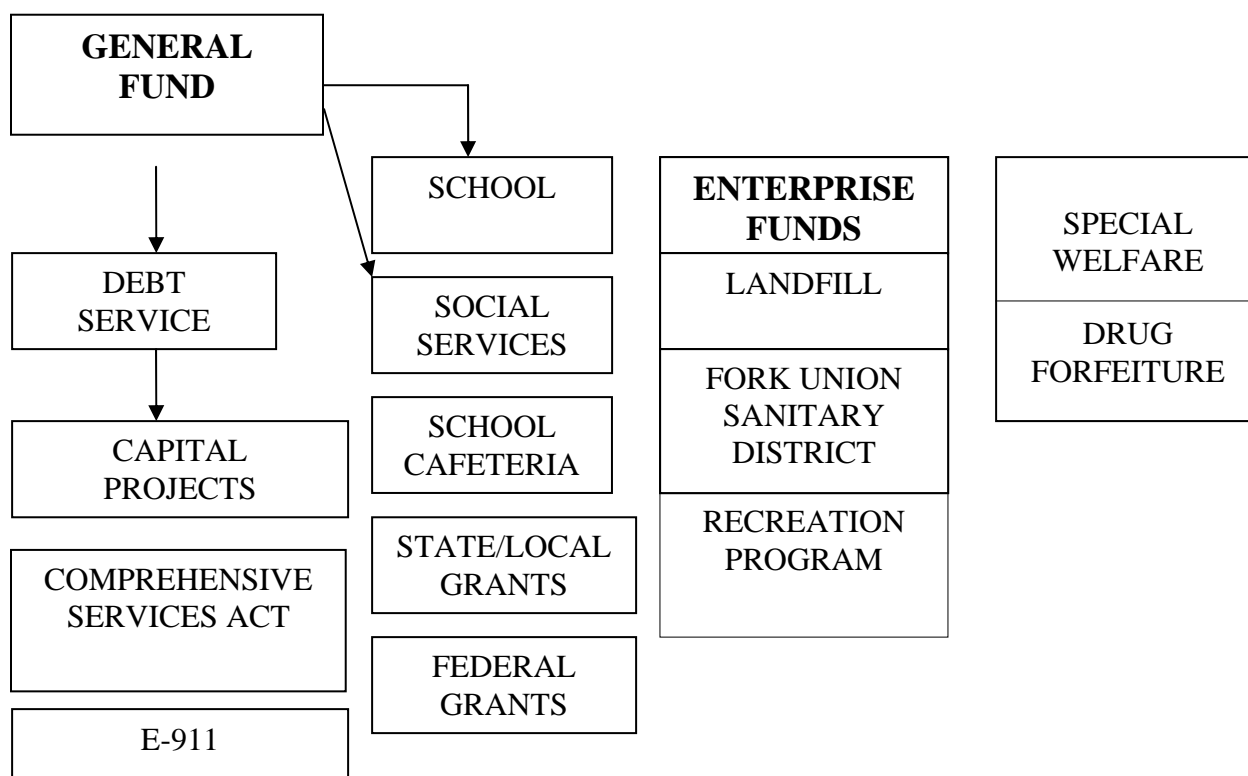
Proprietary funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the County is that the cost of providing services to the general public be financed or recovered through charges to users of such services. These funds include Fork Union Sanitary District, Landfill and Recreation Program.

## STRUCTURE OF COUNTY FUNDS

### GOVERNMENTAL

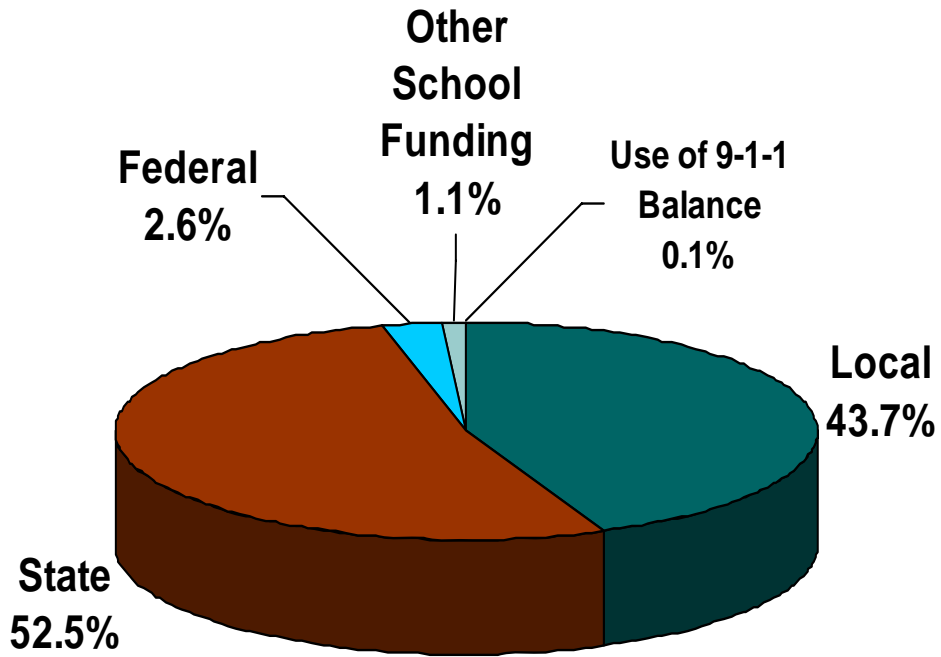
### PROPRIETARY

### FIDUCIARY/

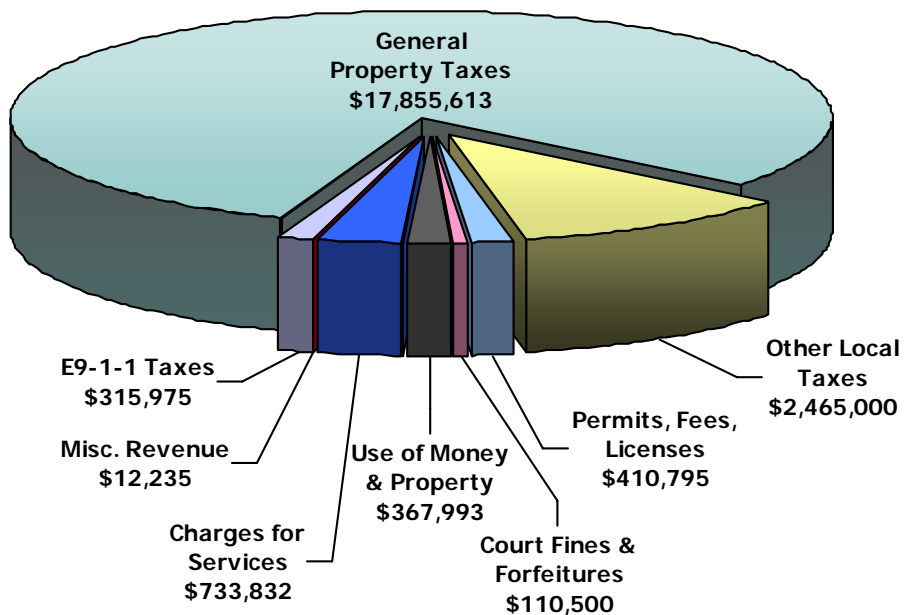




## REVENUES BY CATEGORY

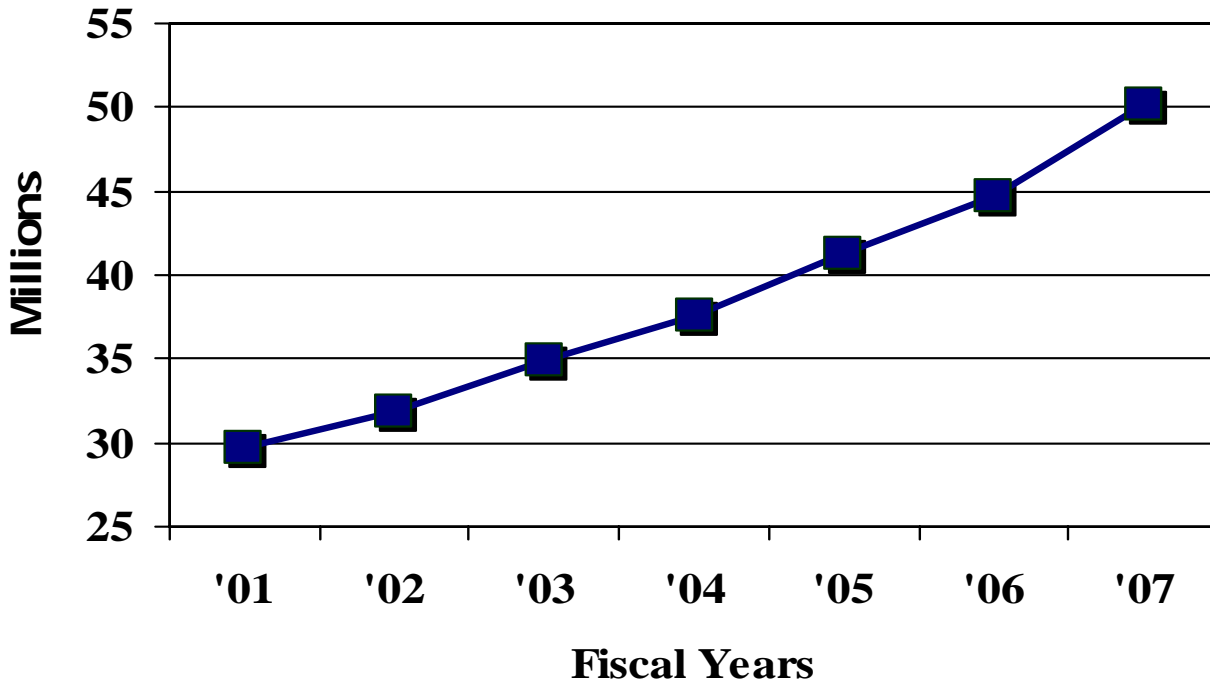


## LOCAL REVENUES SOURCES

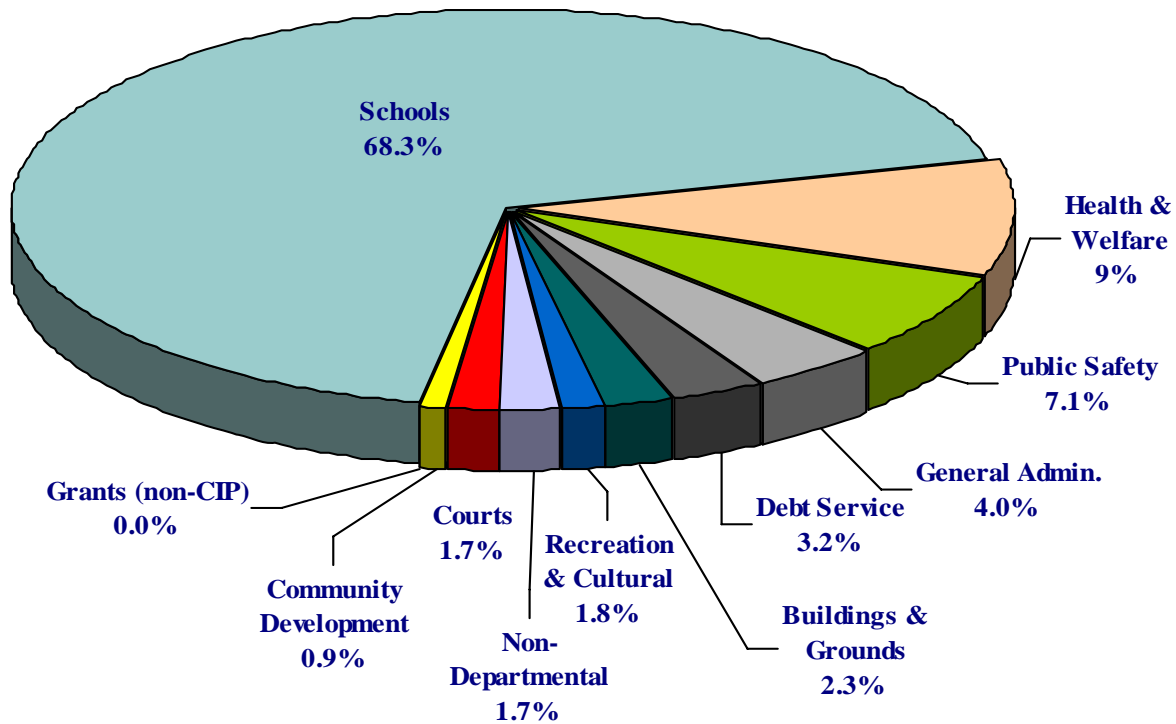


# OPERATING EXPENDITURES

## GROWTH OVER THE YEARS



## OPERATING EXPENDITURES FOR FY 2007 BY DEPARTMENT



## TOTAL REVENUES – ALL FUNDS

DESCRIPTION	FY05 Budget	FY05 Actual	FY06 Budget	FY07 Adopted Budget	% INCR/ DECR  <i>FY06 to FY07</i>
GENERAL PROPERTY TAXES	13,756,577	13,913,664	15,756,989	17,855,613	13.3%
OTHER LOCAL TAXES	2,948,050	2,909,189	2,322,000	2,465,000	6.2%
PERMITS/FEES/LICENSES	250,445	273,167	428,780	410,795	-4.2%
COURT FINES & FORFEITURES	48,900	24,496	50,500	110,500	118.8%
REVENUE USE OF MONEY/PROPERTY	403,784	277,784	367,993	348,000	-5.4%
CHARGES FOR SERVICES	181,250	103,869	559,750	733,832	31.1%
MISCELLANEOUS REVENUE	20,000	48,442	15,500	5,125	-66.9%
RECOVERED COSTS	7,500	6,271	13,800	7,110	-48.5%
NON-CATEGORICAL AID - STATE	141,700	55,782	151,250	61,978	-59.0%
SHARED EXPEN-CONST. OFF	1,265,360	1,375,003	1,424,760	1,516,492	6.4%
CATEGORICAL AID-STATE	3,375,221	3,402,963	3,162,838	3,152,885	-0.3%
FUND TRANSFERS	84,486	0	0	17,264,545	
<b>TOTAL GENERAL FUND:</b>	<b>22,483,273</b>	<b>22,390,630</b>	<b>24,254,160</b>	<b>26,667,330</b>	9.9%
<b>Enhanced 9-1-1 –</b>					
Local Phone Tax	301,050	314,525	335,850	315,975	-5.9%
State	49,696	49,646	49,646	52,526	5.8%
Fund Balance			8,230	65,220	692.5%
Debt Service - State	142,667	170,363	142,667	142,667	0.0%
Social Services Fund - State	1,437,558	1,584,047	1,565,949	1,849,388	18.1%
Comprehensive Srvc - State	1,076,440	965,988	999,736	1,121,756	12.2%
Drug Forfeiture Fund	0	7,916	0	0	
Grants - Federal, State & Local	0	106,379	76,704	9,204	-88.0%
Education - State	14,494,895	15,824,914	16,578,000	19,373,208	16.9%
Education - Federal	1,201,000	1,220,717	1,301,100	1,301,100	0.0%
<b>SUBTOTAL:</b>	<b>18,703,306</b>	<b>20,244,495</b>	<b>21,057,882</b>	<b>24,231,044</b>	15.1%
<b>TOTAL ALL OPERATIONS:</b>	<b>41,186,579</b>	<b>42,635,125</b>	<b>45,312,042</b>	<b>50,898,374</b>	12.3%
<b>SPECIAL FUNDS</b>					
<b>Capital Improvements</b>					
Local (other than GF)	724,436	100,000	119,400	0	-100.0%
State/Federal	2,040,566	0	1,655,461	0	-100.0%
Other Sources	2,845,555	0	250,000	3,784,877	1414.0%
Fork Union Sanitary District	306,000	277,788	312,000	350,589	12.4%
Landfill Revenues	460,000	442,030	501,500	589,000	17.4%
School Cafeteria Fund	1,361,920	1,150,755	1,443,635	1,559,125	8.0%
School Construction	0	5,970	0	0	NA
Recreation Program Fund	127,575	115,954	30,500	11,500	-62.3%
Special Welfare Fund	0	17,284	0	0	NA
Landfill Closure Fund	106,000	0	0	0	NA
<b>TOTAL SPECIAL FUNDS:</b>	<b>7,782,510</b>	<b>1,225,721</b>	<b>4,312,496</b>	<b>6,295,091</b>	46.0%
<b>TOTAL ALL REVENUES:</b>	<b>49,158,631</b>	<b>43,860,846</b>	<b>49,624,538</b>	<b>57,193,465</b>	15.3%

## TOTAL EXPENDITURES – ALL FUNDS

DEPARTMENT	FY05 Budget	FY05 Actual	FY06 Budget	FY07 Adopted Budget	%INCR/ DECR  FY06 to FY07
LEGISLATIVE	134,534	134,086	138,623	148,631	7.2%
GENERAL & FINANCIAL ADMIN	1,182,290	1,263,185	1,365,488	1,700,124	24.5%
BOARD OF ELECTIONS	111,093	104,903	125,550	132,532	5.6%
JUDICIAL ADMINISTRATION	548,575	552,575	530,718	562,931	6.1%
COMMONWEALTH'S ATTORNEY	212,944	232,561	260,208	288,849	11.0%
PUBLIC SAFETY	1,631,345	1,652,681	1,725,014	1,885,864	9.3%
FIRE & RESCUE SERVICES	654,051	665,835	674,720	728,019	7.9%
CORRECTION & DETENTION	160,000	182,235	171,007	223,907	30.9%
INSPECTIONS	186,543	182,569	162,640	174,026	7.0%
SPECIAL PROJECTS	69,501	148,466	0	0	
ANIMAL CONTROL	87,893	79,628	114,393	117,629	2.8%
BUILDINGS & GROUNDS	791,930	786,791	848,854	1,139,683	34.3%
HEALTH	217,775	221,366	246,825	260,400	5.5%
PARKS & RECREATION	428,617	427,687	560,631	440,953	-21.3%
LIBRARY	218,214	226,270	235,704	261,001	10.7%
PLANNING & DEVELOPMENT	285,811	267,541	320,412	354,404	10.6%
COOPERATIVE EXTENSION	75,328	56,797	72,718	73,600	1.2%
NONDEPARTMENTAL	816,916	336,851	794,039	910,231	14.6%
<b>GENERAL FUND SUBTOTAL:</b>	<b>7,813,360</b>	<b>7,522,027</b>	<b>8,347,544</b>	<b>9,402,785</b>	<b>12.6%</b>
<b>OTHER FUND OR PROGRAM</b>					
Enhanced 9-1-1	353,895	344,326	393,726	433,721	10.2%
Debt Service Fund	1,440,669	1,181,091	1,082,190	1,594,199	47.3%
Social Services Fund	2,015,860	1,979,825	2,201,158	2,577,285	17.1%
Comprehensive Services Act Fund	1,668,337	1,869,163	1,661,714	1,870,860	12.6%
School Fund	28,000,000	28,475,661	30,956,006	34,224,320	10.6%
Federal Grants	0	193,693	75,000	0	
State Grants	0	2,000	9,204	9,204	0.0%
<b>OTHER FUNDS SUBTOTAL:</b>	<b>33,478,761</b>	<b>34,045,759</b>	<b>36,378,998</b>	<b>40,709,589</b>	<b>11.9%</b>
<b>TOTAL - ALL OPERATIONS:</b>	<b>41,292,121</b>	<b>41,567,786</b>	<b>44,726,542</b>	<b>50,112,374</b>	<b>12.0%</b>
<b>SPECIAL FUNDS</b>					
Capital Improvements Program	5,610,557	1,487,338	2,610,361	4,570,877	75.1%
FUSD Operational Expenditures	246,938	301,667	252,480	291,069	15.3%
FUSD Debt Service Expenditures	59,520	40,964	59,520	59,520	0.0%
Landfill Expenditures	460,000	490,139	501,500	589,000	17.4%
School Cafeteria Fund	1,361,920	1,152,730	1,443,635	1,559,125	8.0%
School Construction Fund	0	0	0	0	
Recreation Program Fund	127,575	154,498	30,500	11,500	-62.3%
Drug Forfeiture Fund	0	0	0		
Special Welfare Fund	0	29,653	0	0	
<b>SPECIAL FUNDS SUBTOTAL:</b>	<b>7,866,510</b>	<b>3,656,989</b>	<b>4,897,996</b>	<b>7,081,091</b>	<b>154.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$49,158,631</b>	<b>\$45,224,775</b>	<b>\$49,624,538</b>	<b>\$57,193,465</b>	<b>15.3%</b>

**PRIOR YEAR BUDGET AND ACTUAL, CURRENT YEAR BUDGET AND  
ADOPTED BUDGET**

**GENERAL FUND SUMMARY**

<b><u>REVENUES</u></b>	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>
GENERAL PROPERTY TAXES	13,756,577	13,913,664	15,756,989	17,855,613
OTHER LOCAL TAXES	2,948,050	2,909,189	2,322,000	2,465,000
PERMITS/FEES/LICENSES	250,445	273,167	428,780	410,795
COURT FINES & FORFEITURES	48,900	24,496	50,500	110,500
REVENUE USE OF MONEY/PROPERTY	403,784	277,784	367,993	348,000
CHARGES FOR SERVICES	181,250	103,869	559,750	733,832
MISCELLANEOUS REVENUE	20,000	48,442	15,500	5,125
RECOVERED COSTS	7,500	6,271	13,800	7,110
NON-CATEGORICAL AID - STATE	141,700	55,782	151,250	61,978
SHARED EXPENSES-CONST. OFF	1,265,360	1,375,003	1,424,760	1,516,492
CATEGORICAL AID-STATE	3,375,221	3,402,963	3,162,838	3,152,885
FUND TRANSFERS	84,486	0	0	17,264,545
<b>TOTAL REVENUE GENERAL FUND:</b>	<b>22,483,273</b>	<b>22,390,630</b>	<b>24,254,160</b>	<b>26,667,330</b>

<b><u>EXPENDITURES</u></b>	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>
LEGISLATIVE	134,534	134,086	138,623	148,631
GENERAL & FINANCIAL ADMIN	1,182,290	1,263,185	1,365,488	1,700,124
BOARD OF ELECTIONS	111,093	104,903	125,550	132,532
JUDICIAL ADMINISTRATION	548,575	552,575	530,718	562,931
COMMONWEALTH'S ATTORNEY	212,944	232,561	260,208	288,849
PUBLIC SAFETY	1,631,345	1,652,681	1,725,014	1,885,864
FIRE & RESCUE SERVICES	654,051	665,835	674,720	728,019
CORRECTION & DETENTION	160,000	182,235	171,007	223,907
INSPECTIONS	186,543	182,569	162,640	174,026
SPECIAL PROJECTS	69,501	148,466	0	0
ANIMAL CONTROL	87,893	79,628	114,393	117,629
BUILDINGS & GROUNDS	791,930	786,791	848,854	1,139,683
HEALTH	217,775	221,366	246,825	260,400
PARKS & RECREATION	428,617	427,687	560,631	440,953
LIBRARY	218,214	226,270	235,704	261,001
PLANNING & DEVELOPMENT	285,811	267,541	320,412	354,404
COOPERATIVE EXTENSION	75,328	56,797	72,718	73,600
NONDEPARTMENTAL	816,916	336,851	794,039	910,231
TRANSFERS TO OTHER FUNDS	14,669,913	14,868,603	15,906,616	17,264,545
<b>TOTAL FUND EXPENDITURES:</b>	<b>22,483,273</b>	<b>22,390,630</b>	<b>24,254,160</b>	<b>26,667,330</b>

## GENERAL FUND REVENUES

### **REAL ESTATE TAXES**

	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>	<b>% INCR/ DECR FY06 to FY07</b>
REAL ESTATE TAXES 1978-2000		29,041			
Real Estate Taxes - 2001 1st. Half		10,721	4,413		
Real Estate Taxes - 2001 2nd Half		11,541	5,150		
Additional Delinquent Taxes			11,380		
Real Estate Taxes - 2002 1st Half		20,604	7,935		
Real Estate Taxes - 2002 2nd Half		24,153	9,690		
Real Estate Taxes - 2003 1st Half		36,069	11,500		
Real Estate Taxes - 2003 2nd Half		54,728	15,680		
Real Estate Taxes - 2004 1st Half	4,485,920	4,435,683	38,175		
Real Estate Taxes - 2004 2nd Half	4,485,920	4,578,895	110,000		
Real Estate Taxes - 2005 1st Half		0	5,338,603		
Real Estate Taxes - 2005 2nd Half		0	5,338,604		87.3%
Real Estate Taxes - 2006 1st Half				5,874,017	
Real Estate Taxes - 2006 2nd Half				5,874,017	
Overpayment of Taxes		38,046			
Rollback Taxes	25,000	40,118	15,000		
Service Charge-Tax Exempt Prop.			<b>0</b>		
<b>TOTAL REAL ESTATE TAX REVENUE:</b>	<b>8,996,840</b>	<b>9,203,507</b>	<b>10,906,130</b>	<b>11,748,033</b>	<b>7.7%</b>

### **PS CORPORATION TAXES**

<b>Description</b>	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>	<b>% INCR/ DECR FY06 to FY07</b>
PSC Taxes - 2003 1st Half					
PSC Taxes - 2003 2nd Half					
PSC Taxes - 2004 1st Half	939,504	559,291			
PSC Taxes - 2004 2nd Half	939,504	1,428,161			
PSC Taxes - 2005 1st Half			1,063,883		
PSC Taxes - 2005 2nd Half			1,063,884		
PSC Taxes - 2006 1st Half				1,239,000	16.5%
PSC Taxes - 2006 2nd Half				1,239,000	16.5%
<b>TOTAL PSC TAX REVENUE:</b>	<b>1,879,008</b>	<b>1,987,451</b>	<b>2,127,767</b>	<b>2,478,000</b>	<b>16.5%</b>

## PERSONAL PROPERTY TAXES

	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>	<i>% INCR/ DECR</i>
					<i>FY06 to FY07</i>
PP TAXES 1978-1999		8,220			
PP Taxes - 2000 1st Half		2,620			
PP Taxes - 2000 2nd Half		2,424			
PP Taxes - 2001 1st Half		6,989			
PP Taxes - 2001 2nd Half		9,114			
PP Taxes - 2002 1st Half		6,196	2,800		
PP Taxes - 2002 2nd Half		8,597	3,250		
PP Taxes - 2003 1st Half	1,269,355	16,120	6,460		
PP Taxes - 2003 2nd Half	1,269,355	20,610	10,150		
PP Taxes - 2004 1st Half		1,160,111	29,000		
PP Taxes - 2004 2nd Half		1,181,509	64,000		
PP Taxes - 2005 1st Half			1,187,623		
PP Taxes - 2005 2nd Half			1,187,623		
PP Taxes - 2006 1st Half				1,682,790	-
PP Taxes - 2006 2nd Half				1,682,790	-
<b>TOTAL PP TAX EVENUE:</b>	<b>2,538,709</b>	<b>2,422,510</b>	<b>2,490,906</b>	<b>3,365,580</b>	<b>35.1%</b>

## MOBILE HOME TAXES

	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>	<i>% INCR/ DECR</i>
					<i>FY06 to FY07</i>
Mobile Home Taxes - 1999 1st Half		50			
Mobile Home Taxes - 1999 2nd Half		50			
Mobile Home Taxes - 2000 1st Half		53			
Mobile Home Taxes - 2000 2nd Half		67			
Mobile Home Taxes - 2001 1st Half		57			
Mobile Home Taxes - 2001 2nd Half		57			
Mobile Home Taxes - 2002 1st Half		157			
Mobile Home Taxes - 2002 2nd Half		137			
Mobile Home Taxes - 2003 1st Half	10,560	279			
Mobile Home Taxes - 2003 2nd Half	10,560	333			
Mobile Home Taxes - 2004 1st Half		8,555			
Mobile Home Taxes - 2004 2nd Half		8,347			
Mobile Home Taxes - 2005 1st Half			10,500		
Mobile Home Taxes - 2005 2nd Half			10,500		
Mobile Home Taxes -2006 1st Half				10,500	-
Mobile Home Taxes - 2006 2nd Half				10,500	-
<b>TOTAL MH TAX REVENUE:</b>	<b>21,120</b>	<b>18,141</b>	<b>21,000</b>	<b>21,000</b>	<b>0.0%</b>

## **MACHINERY AND TOOL TAXES**

	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>	<i>% INCR/ DECR</i>
					<i>FY06 to FY07</i>
M & T Taxes - 2004 1st Half	21,250	22,433			
M & T Taxes - 2004 2nd Half	21,250	25,953			
M & T Taxes - 2005 1st Half			21,500		
M & T Taxes - 2005 2nd Half			21,500		
M & T Taxes - 2006 1st Half				21,500	-
M & T Taxes - 2006 2nd Half				21,500	-
<b>TOTAL M&amp;T TAX REVENUE:</b>	<b>42,500</b>	<b>48,386</b>	<b>43,000</b>	<b>43,000</b>	0.0%

## **PENALTIES AND INTEREST**

	<b>FY05 Budget</b>	<b>FY05 Actual</b>	<b>FY06 Budget</b>	<b>FY07 Adopted Budget</b>	<i>% INCR/ DECR</i>
					<i>FY06 to FY07</i>
Penalties-All Property Taxes	175,000	159,749	62,186	140,000	125.1%
Interest-All Property Taxes	60,000	73,919	60,000	60,000	0.0%
<b>Total Penalties &amp; Interest</b>	<b>235,000</b>	<b>233,668</b>	<b>122,186</b>	<b>200,000</b>	63.7%
Svc. Chg. Tax Exempt Properties	43,400		46,000		
<b>TOTAL P&amp;I TAX REVENUE:</b>	<b>278,400</b>	<b>233,668</b>	<b>168,186</b>	<b>200,000</b>	18.9%



## OTHER LOCAL TAXES

	FY05 Budget	FY05 Actual	FY06 Budget	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>*** Local Sales and Use Taxes ***</b>					
Local Sales and Use Taxes	865,000	795,700	780,000	875,000	12.2%
Sales Tax - Columbia & Scottsville	1,500	4,865			
<b>Subtotal Sales and Use Tax:</b>	<b>866,500</b>	<b>790,835</b>	<b>780,000</b>	<b>875,000</b>	12.2%
<b>*** Consumer Utility Taxes ***</b>					
Consumer Utility Taxes	720,000	911,271	780,000	900,000	15.4%
CUT - Cellular Phone	180,000	79,197	200,000	120,000	-40.0%
Service Chg.- Tax Exempt Properties	40,000	43,200			
E911 Tax					
<b>Subtotal Consumer Utility Tax:</b>	<b>940,000</b>	<b>1,033,668</b>	<b>980,000</b>	<b>1,020,000</b>	4.1%
<b>*** Gross Receipts Tax ***</b>					
Gross Receipts Tax - Utility	150,000	105,837	78,000	75,000	-3.8%
<b>Subtotal Gross Receipts Tax:</b>	<b>150,000</b>	<b>105,837</b>	<b>78,000</b>	<b>75,000</b>	-3.8%
<b>*** Motor Vehicle Licenses ***</b>					
Motor Vehicle Licenses					
Refund County Stickers		544			
Motor Vehicle Licenses-1998					
Motor Vehicle Licenses-1999					
Motor Vehicle Licenses-2000					
Motor Vehicle Licenses-2001					
Motor Vehicle Licenses-2002					
Motor Vehicle Licenses-2003					
Motor Vehicle Licenses-2004	431,550	28,749	445,000	450,000	1.1%
Motor Vehicle Licenses-2005		395,600			
Overpayment of County Sticker		223	0		
Motor Vehicle Licenses - 2006					
<b>Subtotal Motor Vehicle License:</b>	<b>431,550</b>	<b>424,028</b>	<b>445,000</b>	<b>450,000</b>	1.1%
<b>*** Bank Stock Taxes ***</b>					
Bank Stock Taxes	35,000	46,226	39,000	45,000	15.4%
<b>Subtotal Bank Stock Taxes:</b>	<b>35,000</b>	<b>46,226</b>	<b>39,000</b>	<b>45,000</b>	15.4%
<b>*** Taxes on Recordation/Wills ***</b>					
Recordation Taxes	450,000	400,795			
Tax on Wills	75,000	107,800			
<b>Subtotal Taxes Recordation/Wills:</b>	<b>525,000</b>	<b>508,595</b>	<b>0</b>	<b>0</b>	-
<b>TOTAL OTHER LOCAL TAXES:</b>	<b>2,948,050</b>	<b>2,909,189</b>	<b>2,322,000</b>	<b>2,465,000</b>	6.2%

## PERMITS, FEES & LICENSES

Description	FY05 Budget	FY05 Actual	FY06 Budget	FY07 Adopted Budget	% INCR/ DECR  <i>FY06 to FY07</i>
<b>*** Animal Licenses ***</b>					
Dog Tags - 2004	7,200	1,277			
Dog Tags - 2005		5,751	6,700	6,500	-3.0%
Dog Tags - 2006					
<b>Subtotal Animal Licenses:</b>	<b>7,200</b>	<b>7,028</b>	<b>6,700</b>	<b>6,500</b>	<b>-3.0%</b>
<b>*** Permits and Other Licenses ***</b>					
Land Use Application Fees	1,000	1,275	1,200	1,200	0.0%
Transfer Fees from Clerk	1,500	1,575	1,600	1,600	0.0%
Zoning and Subdivision Permits	12,600	14,908	30,000	25,000	-16.7%
Building Permits	170,045	167,877	190,480	176,970	-7.1%
Septic Tank Permits					
Text Amendments	300	150	300	0	-100.0%
Sign Deposit	800	220	0	0	-
Site Plan Review	2,000	4,230	8,250	10,000	21.2%
Rezoning	2,000	11,386	15,625	8,750	-44.0%
Variances	600	1,250	5,400	3,000	-44.4%
Other BZA Hearings					
Miscellaneous Requests	500	52	250	250	0.0%
Subdivision & Plat Review	3,500	7,653	19,600	30,000	53.1%
Special Use Permits	2,400	4,269	11,250	7,000	-37.8%
Land Disturbing Permits	42,500	48,268	40,000	38,025	-4.9%
Concealed Weapon Permit Fees	3,500	3,026	625	2,500	300.0%
<b>*** Recreation Programs ***</b>					
Recreation Program Fees			97,500	100,000	2.6%
<b>Subtotal Permits and other fees:</b>	<b>243,245</b>	<b>266,139</b>	<b>422,080</b>	<b>404,295</b>	<b>-4.2%</b>
<b>TOTAL PERMITS, FEES &amp; LICENSES:</b>	<b>250,445</b>	<b>273,167</b>	<b>428,780</b>	<b>410,795</b>	<b>-4.2%</b>

## COURT FINES

Description	FY05 Budget	FY05 Actual	FY06 Budget	FY07 Adopted Budget	% INCR/ DECR  <i>FY06 to FY07</i>
Interest on Fines and Forfeitures	400		500	500	0.0%
Court Fines and Forfeitures	48,500	24,496	50,000	110,000	120.0%
Court Appointed Atty Refunds					
<b>TOTAL COURT FINES:</b>	<b>48,900</b>	<b>24,496</b>	<b>50,500</b>	<b>110,500</b>	<b>118.8%</b>

## USE OF MONEY AND PROPERTY

Description	FY05 Budget	FY05 Actual	FY06 Budget	FY07 Adopted Budget	% INCR/ DECR  <i>FY06 to FY07</i>
<b>*** Revenue From Use of Money ***</b>					
Interest on Money Market Account	0			30,000	-
Interest on Custody Account	385,000	260,193	349,993	300,000	-14.3%
High School Loan Proceeds					
<b>Subtotal Rev. from Use of Money:</b>	<b>385,000</b>	<b>260,193</b>	<b>349,993</b>	<b>330,000</b>	<b>-5.7%</b>
<b>*** Revenue Use of Property ***</b>					
Rental of General Property	18,784	17,591	18,000	18,000	0.0%
<b>TOTAL USE OF MONEY &amp; PROPERTY:</b>	<b>403,784</b>	<b>277,784</b>	<b>367,993</b>	<b>348,000</b>	<b>-5.4%</b>

## CHARGES FOR SERVICES

Description	FY05 Budget	FY05 Actual	FY06 Budget	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>*** Court Costs ***</b>					
Fees of Clerk of Circuit Court		996			
Excess Fees of Clerks	60,000	65,818	60,000	84,000	40.0%
Sheriff's Fees		457	5,200	457	-91.2%
Courthouse Security Fees	7,500	15,382	7,500	25,000	233.3%
Courthouse Maintenance Fees	4,500	6,979	4,500	10,000	122.2%
Law Library Fees	1,000	1,063	1,000	1,600	60.0%
DNA Testing		152	200	75	-62.5%
Clerk Local Copy Fees		4,706	5,300	5,200	-1.9%
Local Portion from GDC			100		
Local Probate Tax on Wills			3,100		
County Tax Collected on Deeds			350,700	600,000	71.1%
County Portion of Grantor Tax			108,300		
Sheriff Fee for Concealed Handgun Permits					
Local Money from GDC			3,500		
<b>Subtotal Court Costs:</b>	<b>73,000</b>	<b>95,553</b>	<b>552,800</b>	<b>726,332</b>	<b>31.4%</b>
<b>*** Commonwealth Atty. Fees ***</b>					
Commonwealth's Attorney Fees	400	542	600	600	0.0%
<b>Subtotal Commonwealth Atty Fees:</b>	<b>400</b>	<b>542</b>	<b>600</b>	<b>600</b>	<b>0.0%</b>
<b>*** Charges for Other Protection ***</b>					
Animal Friendly Fees-DMV	500	698	500	500	0.0%
<b>Subtotal Chgs. For other Protection:</b>	<b>500</b>	<b>698</b>	<b>500</b>	<b>500</b>	<b>0.0%</b>
<b>*** Charges for Library ***</b>					
Library Fines	6,000	5,801	5,400	5,400	0.0%
Library Copy Fees					
<b>Subtotal Library Charges:</b>	<b>6,000</b>	<b>5,801</b>	<b>5,400</b>	<b>5,400</b>	<b>0.0%</b>
<b>*** Charges for Community Development ***</b>					
Sale of Maps, Plats, Surveys	750		250		
Sale of Publications	200		100		
Sale of Ordinances and Plans	400	1,315	100	1,000	900.0%
<b>Subtotal Chg. For Comm. Devl.:</b>	<b>1,350</b>	<b>1,315</b>	<b>450</b>	<b>1,000</b>	<b>122.2%</b>
<b>*** Ambulance Transport Fees ***</b>					
Ambulance Transport Fees	100,000	40	0		
<b>Subtotal Ambulance Fees:</b>	<b>100,000</b>	<b>40</b>	<b>0</b>	<b>0-</b>	
<b>TOTAL ALL SERVICE CHARGES:</b>	<b>181,250</b>	<b>103,869</b>	<b>559,750</b>	<b>733,832</b>	<b>31.1%</b>

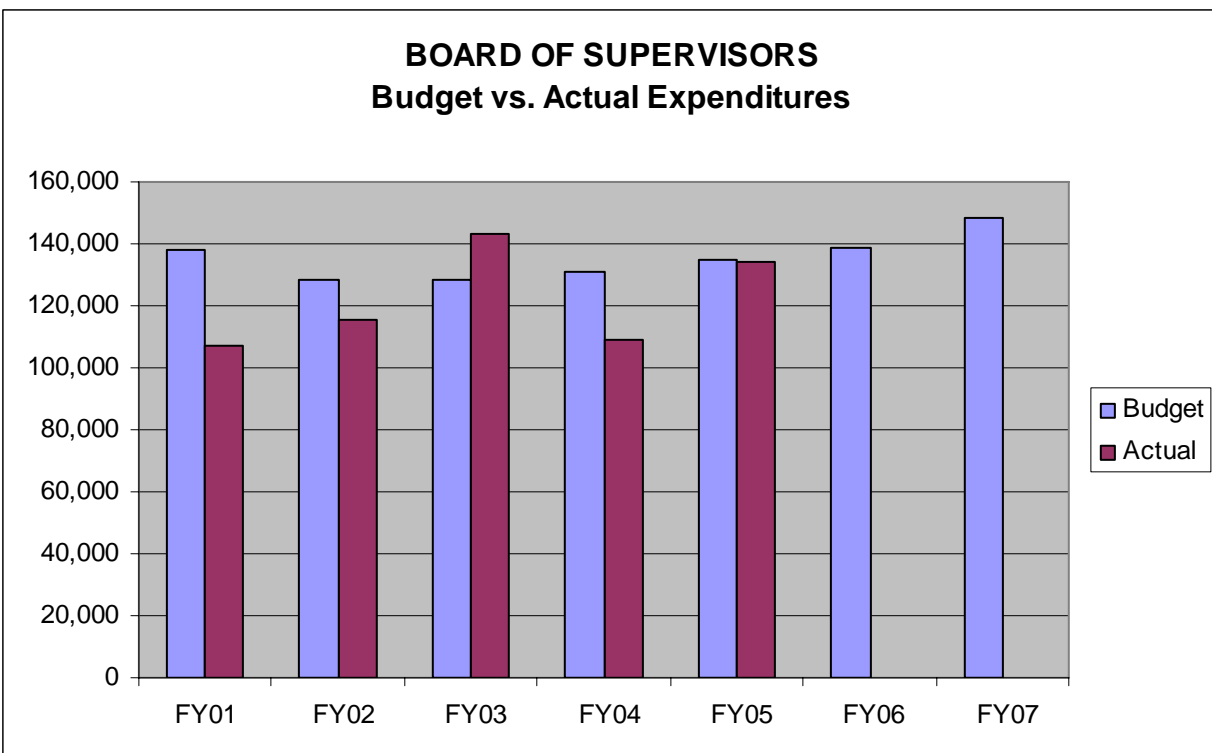
## MISCELLANEOUS REVENUE

Description	FY05 Budget	FY05 Actuals	FY06 Budget	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***Expenditure Refunds***</b>					
Expenditure Refunds	1,000	13,780	0	0	-
<b>***Misc. Local Revenue***</b>					
Sale of Supplies	500	104	500	125	-75.0%
Sale of Salvage and Surplus	1,500		500	1,000	100.0%
Bankruptcy Recovery	1,000	1,814	1,000	1,000	0.0%
Bad Checks Made Good	15,000		12,500	2,000	-84.0%
Other	1,000	18,604	1,000	1,000	0.0%
<b>"Cell Tower Rent"</b>					
Cellular Tower Space Rent		360			
<b>TOTAL MISCELLANEOUS REVENUE:</b>	<b>20,000</b>	<b>34,662</b>	<b>15,500</b>	<b>5,125</b>	<b>-66.9%</b>

## GENERAL ADMINISTRATION

### **BOARD OF SUPERVISORS**

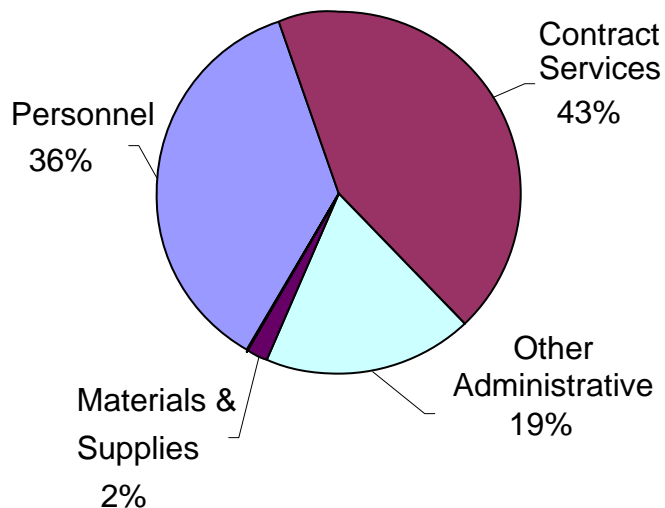
The Fluvanna County Board of Supervisors is an elected body comprised of six members, each representing one of the County's five districts with two representing the more densely populated Rivanna district.. Each member is elected by the citizens in their district to serve staggered four years terms. One member is appointed to serve as Chair and another to serve as Vice-Chair annually. As the County's governing body the board is responsible for a variety of activities including: establishing priorities for County programs and services, establishing administrative and legislative policy through the adoption of ordinances and resolutions, adopting an annual budget and appropriating funds and enforcing the County's comprehensive land use plan. The Board of Supervisors conducts two meetings each month, they are held on the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month. Actions taken during the meetings are posted on the county webpage at <http://www.co.fluvanna.va.us>.



There were no significant changes in the Board of Supervisors adopted budget for FY2007.

Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***BOARD OF SUPERVISORS***</b>						
Supervisors' Compensation	37,200	37,200	37,200	37,200	37,200	0.0%
FICA	2,911	2,454	0	2,911	2,911	-
Hospital/Medical Plans	9,523	13,221	9,523	10,000	13,770	44.6%
Professional Services	50,000	44,895	52,500	50,000	52,500	0.0%
Printing and Binding	3,600	793	4,500	3,500	4,000	-11.1%
Advertising	7,200	7,847	7,200	7,200	7,500	4.2%
Postal Services	1,500	720	2,000	1,500	2,000	0.0%
Telecommunications	250		250	250	0	-100.0%
Public Official Liability Ins.	7,250	6,387	7,250	7,250	7,250	0.0%
Mileage-Allowances	1,500	1,096	1,500	1,750	2,000	33.3%
Subsistence and Lodging	2,100	2,525	4,000	4,000	4,000	0.0%
Convention and Education	2,000	350	3,000	3,000	3,000	0.0%
Dues and Association Memberships	5,000	10,721	5,500	5,000	8,500	54.5%
Courthouse Commemorative Items		-73				-
Miscellaneous	1,500	1,918	1,000	750	1,000	0.0%
Office Supplies	2,000	2,970	2,000	1,750	2,000	0.0%
Books and Subscriptions	1,000	1,062	1,200	1,000	1,000	-16.7%
						-
<b>TOTAL:</b>	<b>134,534</b>	<b>134,086</b>	<b>138,623</b>	<b>137,061</b>	<b>148,631</b>	<b>7.2%</b>

**Board of Supervisors  
Expenditure Budget for FY07**



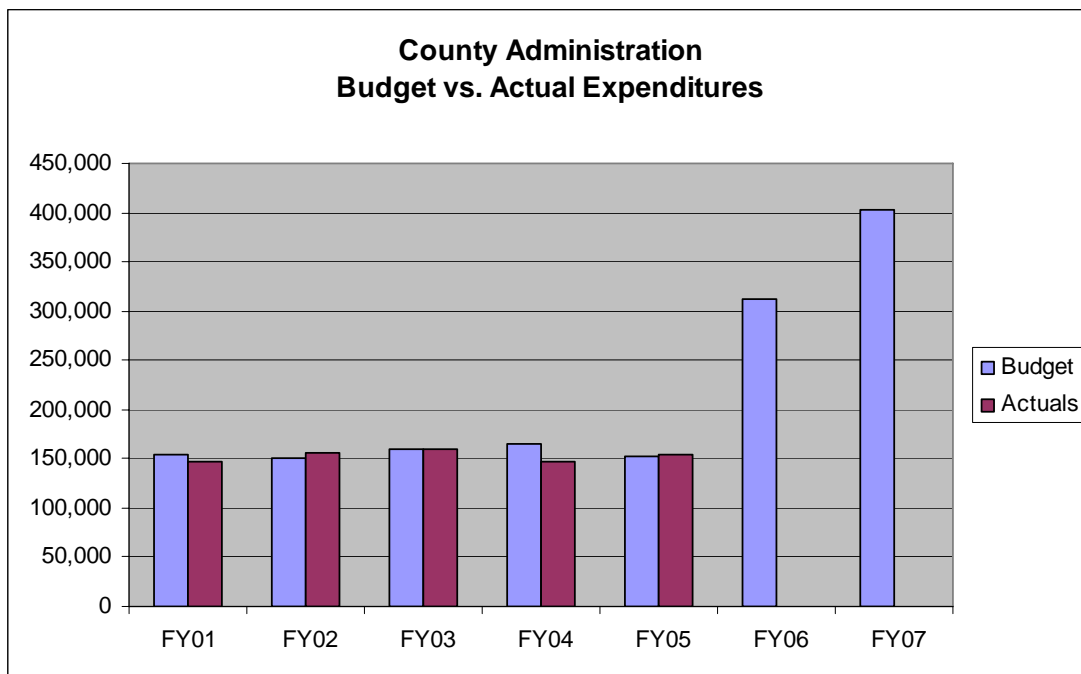
## COUNTY ADMINISTRATION

Fluvanna County's Administration office is unique in comparison to surrounding counties in that it is made up of several divisions. Included are the County Administrator, Assistant County Administrator, Clerk to the Board of Supervisors, Human Resources and Grants Administration. The County Administrator is a full-time official appointed by the Board of Supervisors. The Assistant County Administrator is appointed by the County Administrator with the Board's approval. It is the duty of County Administration to supervise the regular operations of all the county departments under the direct control of the Board of Supervisors. The County Administrator also serves as liaison between the Constitutional Officers and the Board. County Administration is responsible for the execution of all board actions and for preparing the Annual Budget for the County as well as keeping the Board apprised of the financial status of the County.

The Clerk to the Board of Supervisors in addition to providing support to the County Administrator is also responsible for recording the legal business of the Board, providing the Board with agendas and adequate information for the monthly meetings, maintaining adequate documentation of board actions, and handling board and administration correspondence.

The Human Resources coordinator position has just recently been integrated into the County Administration budget. The primary responsibility of the Human Resources coordinator is to assist all county employees with personnel and benefit issues and concerns, and recommend policy.

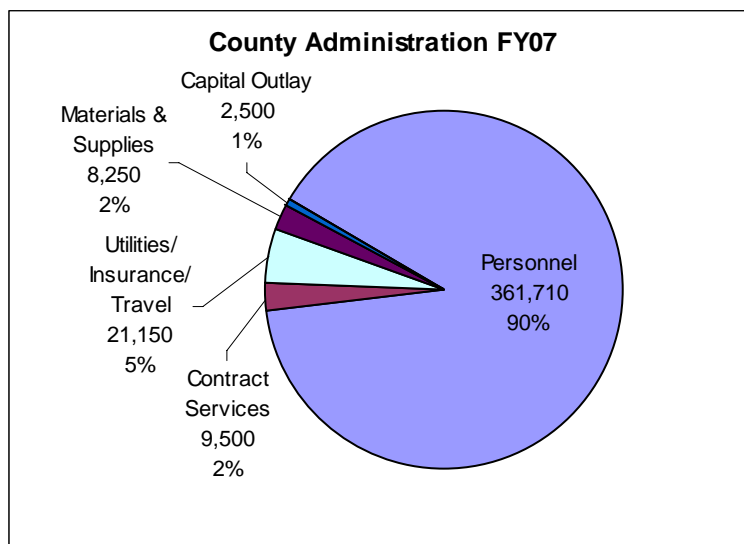
The Grants Administrator is responsible for seeking grant funding opportunities that would benefit the County. The Grants Administrator authors the grant proposals that are submitted, tracks grant awards status and once awarded, tracks the project activity. The Grants Administrator also works closely with the Finance Department to accurately track the financial activity of each grant.



The graph above shows the budget versus actual expenditure activity in the County Administration office over the past 6 years. In fiscal year 2006, the Grants Administrator and Special Projects budgets were integrated into the administration budget. In fiscal year 2007, the Human Resources budget was integrated into this budget as well.

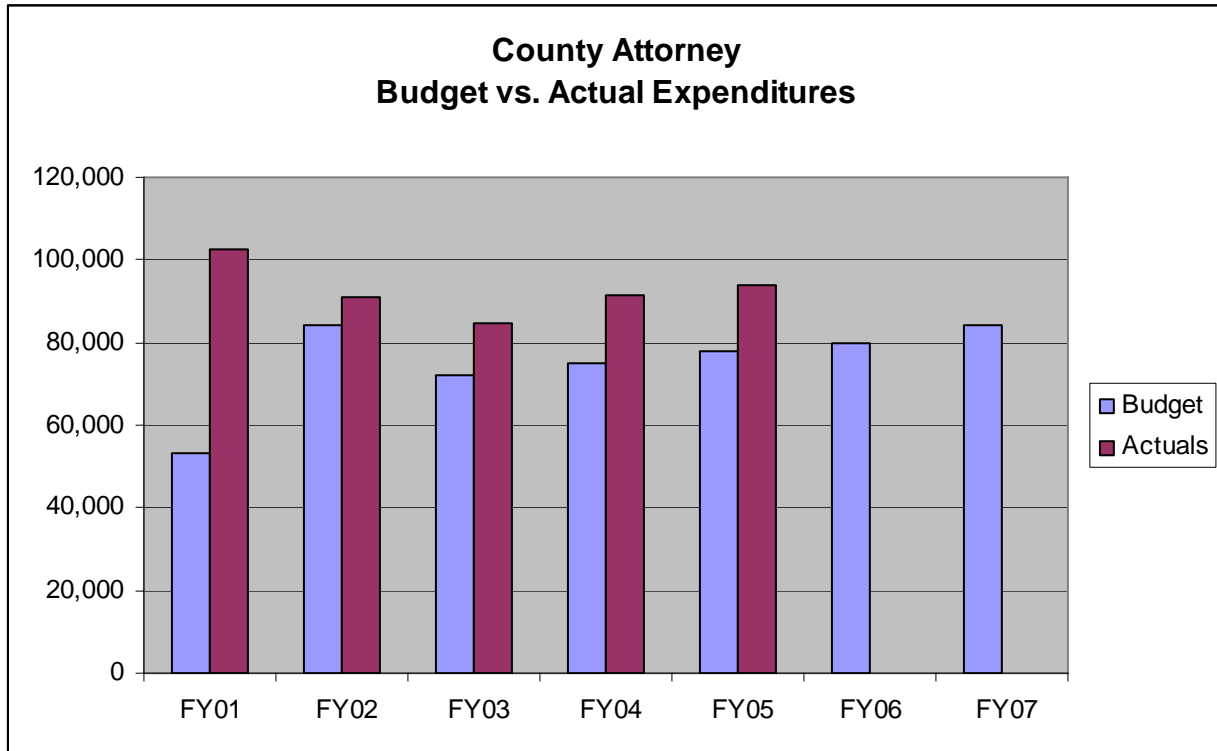


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***COUNTY ADMINISTRATOR***</b>						
(FY07 includes HR & Grants Administration)						
Salaries and Wages-Regular	102,474	110,943	208,281	208,221	260,038	24.8%
Part-Time Salaries and Wages-Reg.	3,400	1,958	15,000	15,000	17,500	16.7%
FICA	8,099	8,532	16,267	16,267	20,891	28.4%
VRS	8,198	9,066	16,662	16,662	31,829	91.0%
Hospital/Medical Plans	7,886	8,792	18,560	18,560	27,947	50.6%
Group Insurance	328		666		3,172	376.3%
Workers' Compensation	123	175	250	1,100	333	33.2%
Temporary Help Service Fees	1,500		0			-
Professional Services	2,000	411	8,500	8,500	9,500	11.8%
Maintenance Service Contracts						-
Printing and Binding						-
Postal Services	1,400	884	2,000	2,000	2,150	7.5%
Telecommunications	6,000	2,548	6,500	6,500	6,500	0.0%
Insurance						-
Lease/Rent-Equipment		4,704				-
Mileage-Allowances	4,000	32	4,000	4,000	4,000	0.0%
Subsistence and Lodging	1,200	1,591	1,750	1,750	2,500	42.9%
Convention and Education	2,500	557	3,500	3,400	4,500	28.6%
Dues and Association Memberships	700	478	1,000	1,000	1,500	50.0%
Office Supplies	2,500	3,287	5,000	4,850	6,500	30.0%
Books and Subscriptions	500	430	1,250	1,250	1,750	40.0%
ADP Equipment			2,500	2,500	2,500	0.0%
VISA Holding						-
						-
<b>TOTAL:</b>	<b>152,808</b>	<b>154,388</b>	<b>311,686</b>	<b>311,560</b>	<b>403,110</b>	<b>29.3%</b>

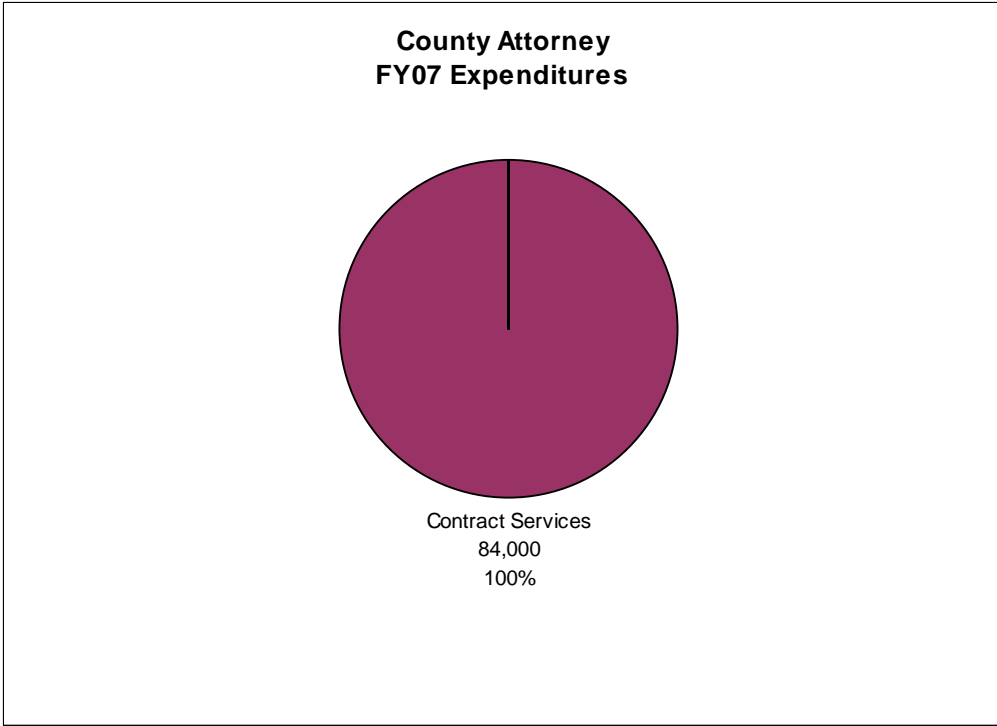


## COUNTY ATTORNEY

The County Attorney is responsible for providing professional and legal representation and advice to the Board of Supervisors, the County Administrator, and County departments, boards, and commissions. This includes review of existing policies, ordinances, regulations, and resolutions to keep them current and appropriately stated.

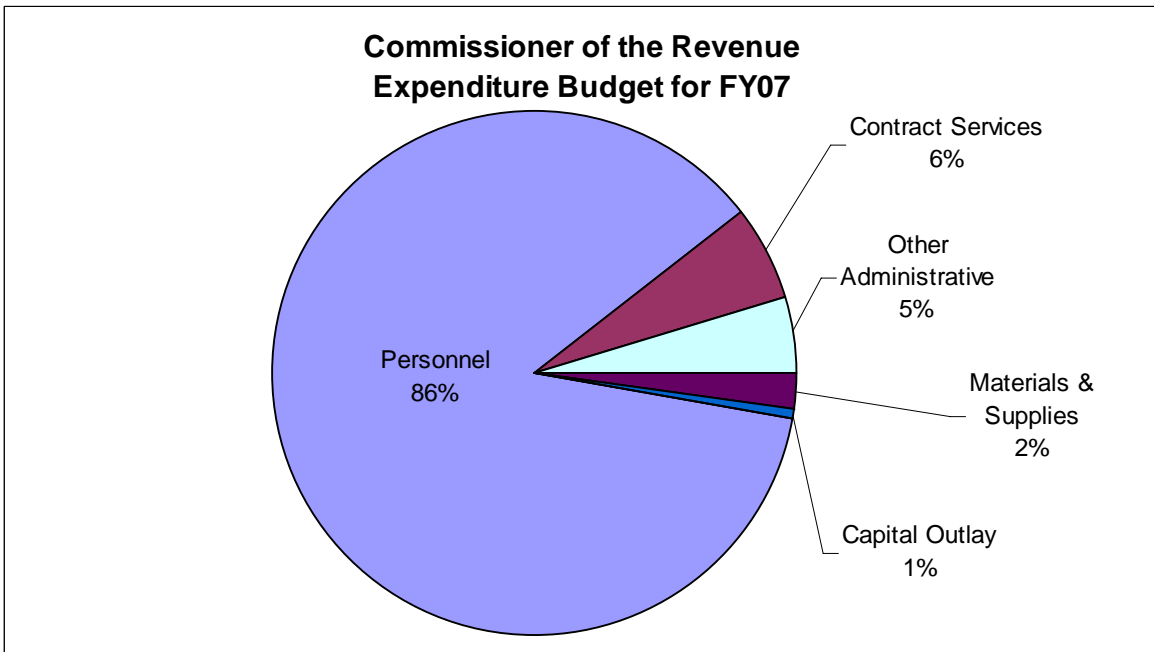
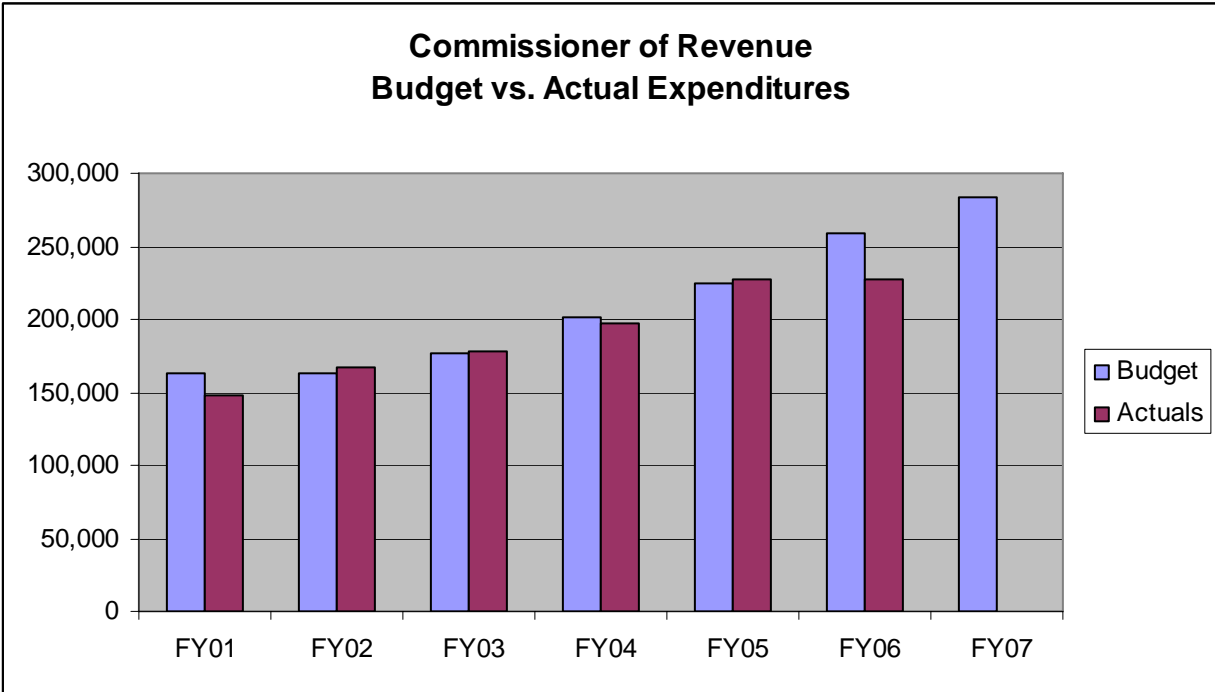


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***COUNTY ATTORNEY***</b>						
County Attorney Services	54,000	54,000	54,000	54,000	54,000	0.0%
Professional Services-Other	24,000	40,062	26,000	35,000	30,000	15.4%
						-
						-
<b>TOTAL:</b>	<b>78,000</b>	<b>94,062</b>	<b>80,000</b>	<b>89,000</b>	<b>84,000</b>	<b>5.0%</b>



## COMMISSIONER OF REVENUE

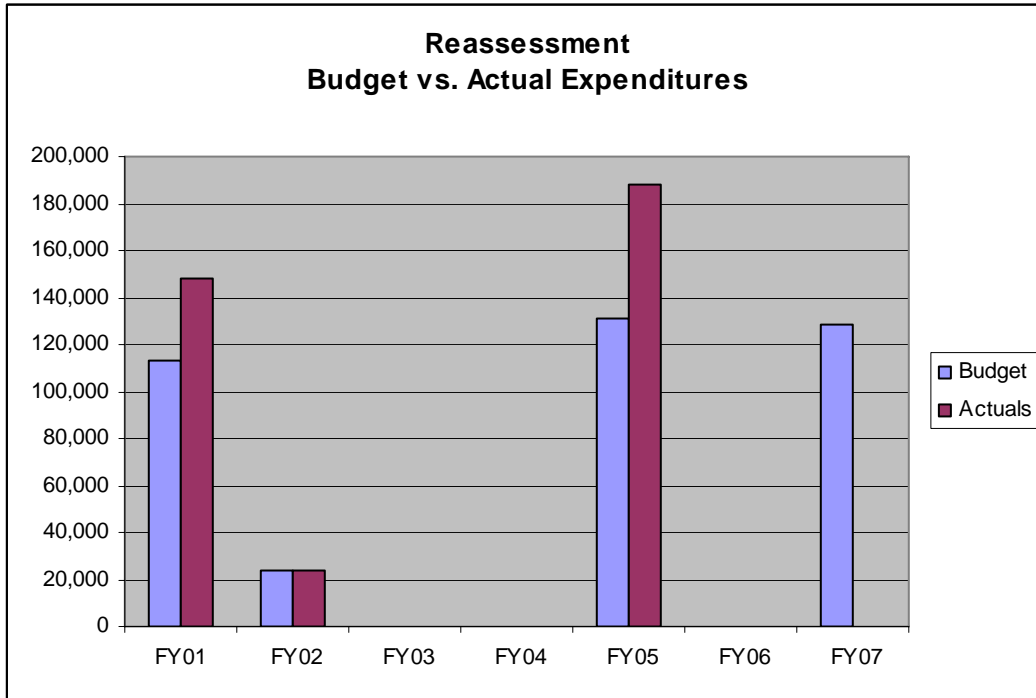
The Fluvanna County Commissioner of Revenue is an elected Constitutional Officer. The Commissioner is elected by the citizens to serve a term of four years. The Commissioner of Revenue duties include real estate assessments, assessments of tangible personal property and administration of state and local license taxes. The Commissioner of Revenue's office currently has five full-time personnel (including the Commissioner of Revenue).



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
<b>***COMMISSIONER OF REVENUE***</b>						
Salaries and Wages-Regular	145,746	145,746	174,275	174,275	183,662	5.4%
Part-Time Salaries and Wages-Reg.	9,000	6,968	2,414	2,414	3,500	45.0%
FICA	11,838	11,570	13,510	13,510	14,050	4.0%
VRS	11,660	11,995	14,342	14,342	22,480	56.7%
Hospital/Medical Plans	13,757	12,892	18,464	18,464	19,217	4.1%
Group Insurance	466		500	500	2,241	348.2%
Worker's Compensation	175	212	215	215	294	36.7%
ADP Services		3,500	6,800	6,800	6,800	0.0%
Professional Services	7,600	4,863	6,500	6,500	6,500	0.0%
Temporary Help Services	1,500	120	0	0		-
Bldgs/Equip/Vehicle Rep&Maint	100		0	0		-
Maintenance Service Contracts	0	100	100	100	110	10.0%
Printing and Binding	1,400	1,838	1,500	1,500	1,600	6.7%
Advertising	1,100	384	1,100	1,100	1,100	0.0%
Service From Other Governments						-
Data Processing	2,000	6,566		0		-
Postal Services	3,800	2,085	3,900	3,900	4,000	2.6%
Telecommunications	2,000	2,117	2,000	2,000	2,100	5.0%
Vehicle Insurance			640	640	640	0.0%
Leased / Rent Equipment	1,500	1,582	1,800	1,800	1,850	2.8%
Mileage-Allowances	900	12	250	250	200	-20.0%
Subsistence & Lodging				300	400	-
Convention and Education	1,500	1,661	1,500	1,500	3,500	133.3%
Dues and Association Memberships	800	535	850	850	900	5.9%
Office Supplies	2,200	2,299	3,600	3,600	3,700	2.8%
Vehicle/Power Equipment Supplies		720	600	600	700	16.7%
Other Operating Supplies	2,500	5,688	1,000	1,000	1,000	0.0%
ADP Supplies			1,000	1,000	1,000	0.0%
Furniture and Fixtures - New	2,750	3,616	2,000	2,000	1,500	-25.0%
A/P Clearing Account						-
						-
<b>TOTAL:</b>	<b>224,292</b>	<b>227,069</b>	<b>258,860</b>	<b>259,160</b>	<b>283,044</b>	9.3%

## REASSESSMENT

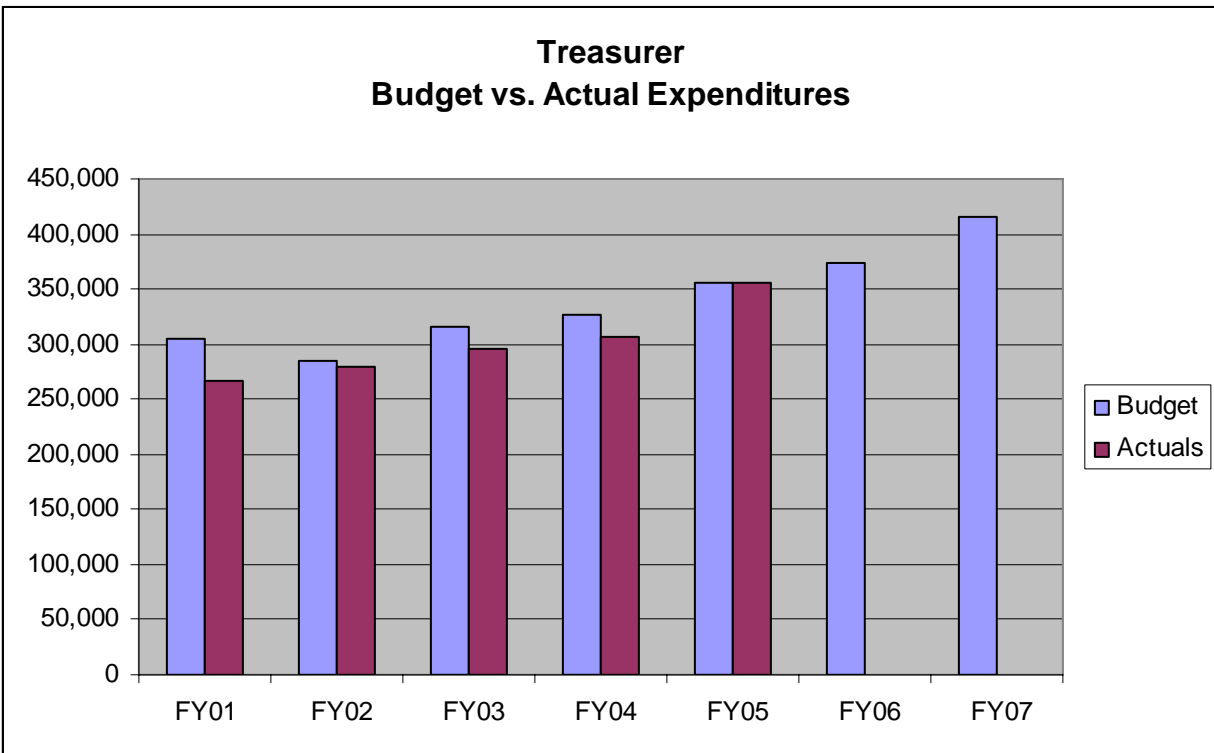
Fluvanna County is scheduled for real estate reassessment in FY2007. The County contracts with an outside professional vendor to perform the reassessments. Reassessments are performed every four years at a minimum.



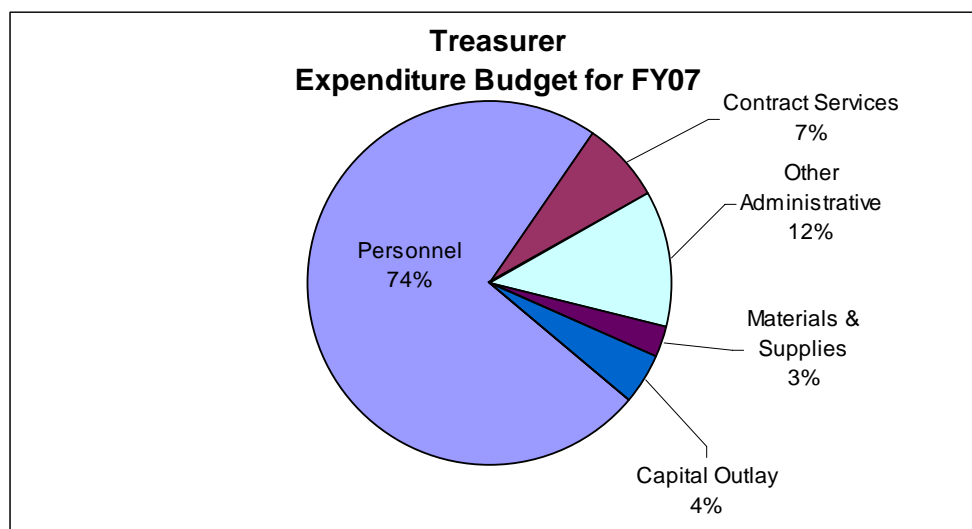
Description	FY05 Budget	FY05 Actuals	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
<b>***REASSESSMENT***</b>						<i>FY06 to FY07</i>
Board Compensation	0	3,020				
Part-Time Salaries and Wages-Reg.	1,200	989			1,700	-
FICA	80	76			80	-
Accounting and Auditing Services						-
Professional Services	125,000	178,949			120,000	-
Advertising	200	200			200	-
Postal Services	4,000	4,000			5,500	-
Telecommunications	250	370			150	-
Office Space Rent						-
Office Supplies	150	264			250	-
Furniture and Fixtures	250	250			250	-
						-
<b>TOTAL:</b>	<b>131,130</b>	<b>188,118</b>	<b>0</b>	<b>0</b>	<b>128,130</b>	<b>-</b>

## TREASURER

The Treasurer of Fluvanna County is a Constitutional Officer elected for a term of four years by the citizens of the county. The Treasurer is responsible for the collection, custody and disbursement of county funds. The Treasurer's office is responsible for the collection of local and state taxes; the maintenance of a general accounting of all county expenditures; keeping the Board of Supervisors informed on the financial condition of the county; filing of certain reports on tax collections with the state and the investment of any surplus funds to earn income for the county. As required by state law, the Treasurer's books are open for inspection by anyone at any time during normal working hours. The Fluvanna County Treasurer's office currently has six full-time employees (including the Treasurer) and three temporary part-time employees.



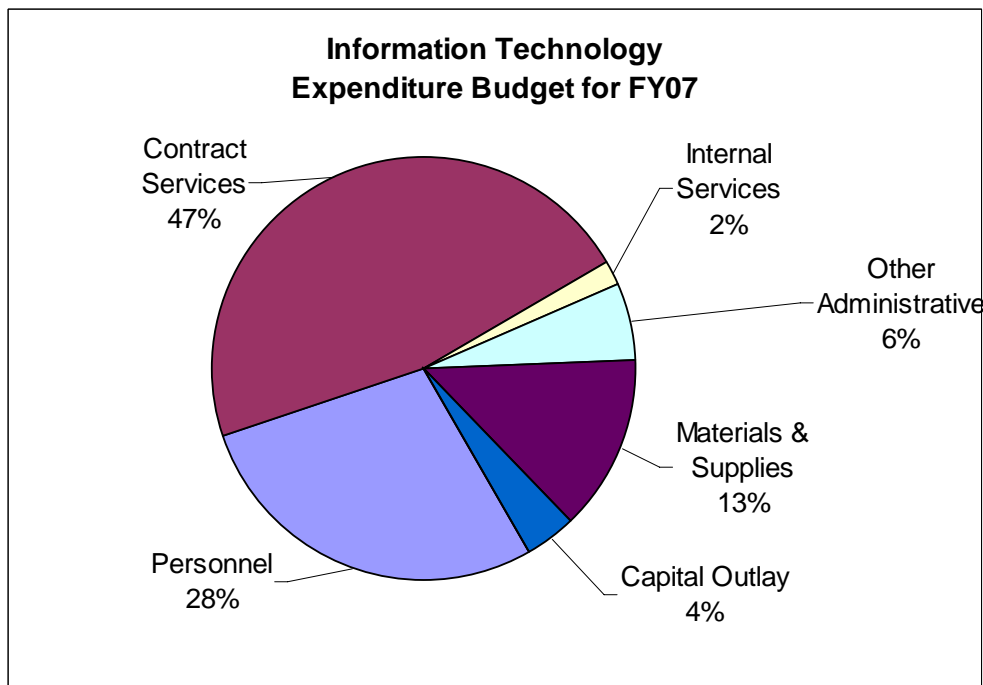
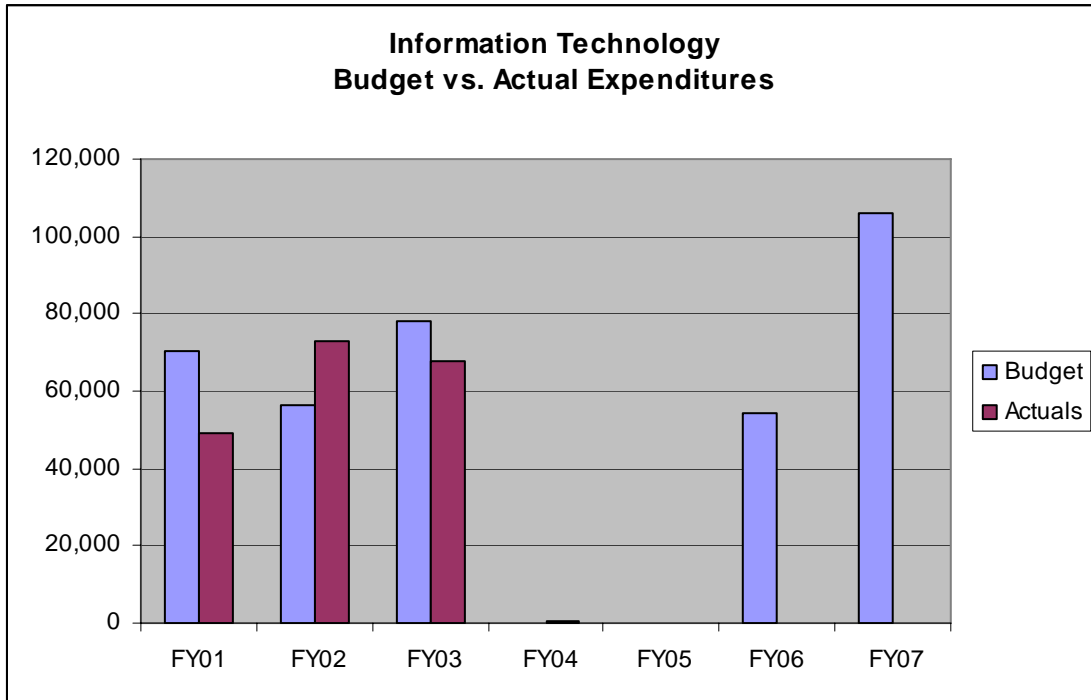
Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***TREASURER***</b>						
Salaries and Wages-Regular	202,279	202,280	209,462	209,462	218,193	4.2%
Part-Time Salaries and Wages-Reg.	10,000	20,525	10,270	10,500	11,367	10.7%
FICA	16,239	16,231	16,943	16,943	17,562	3.7%
VRS	16,182	16,648	17,239	17,239	26,707	54.9%
Hospital/Medical Plans	24,343	27,257	28,792	28,792	28,825	0.1%
Group Insurance	647		670	670	2,662	297.3%
Worker's Compensation	243	290	265	265	367	38.5%
Professional Services			4,225	4,500	4,225	0.0%
Temporary Help						-
Bldgs/Equip/Vehicle Rep&Maint	600		450	450	450	0.0%
Maintenance Service Contracts	6,600	4,603	4,700	4,700	5,000	6.4%
Printing / Binding			15,870	16,000	16,800	5.9%
Advertising	3,000	854	3,000	2,500	3,000	0.0%
Data Processing	4,500	6,581	0	2,000	0	-
DMV On-Line, ETC.	575		0	0		-
Postal Service	37,000	32,235	37,000	37,500	40,000	8.1%
Telecommunications	4,400	3,811	4,400	4,400	4,400	0.0%
Lease / Rent - Equipment			3,000	3,000	3,500	16.7%
Convention and Education	1,500		1,500	1,500	1,500	0.0%
Dues and Association Memberships	700	520	700	700	700	0.0%
Bank Fees		30		150	150	-
Office Supplies	2,600	1,312	4,000	4,000	4,000	0.0%
Other Operating Supplies	14,800	13,385	1,000	1,500	1,000	0.0%
ADP Supplies			6,000	5,000	6,000	0.0%
Furniture and Fixtures	4,000	3,064	3,500	3,200	3,500	0.0%
ADP Equipment	6,000	5,169	0	0	15,000	-
						-
<b>TOTAL:</b>	<b>356,208</b>	<b>354,795</b>	<b>372,986</b>	<b>374,971</b>	<b>414,908</b>	<b>11.2%</b>





## INFORMATION TECHNOLOGY

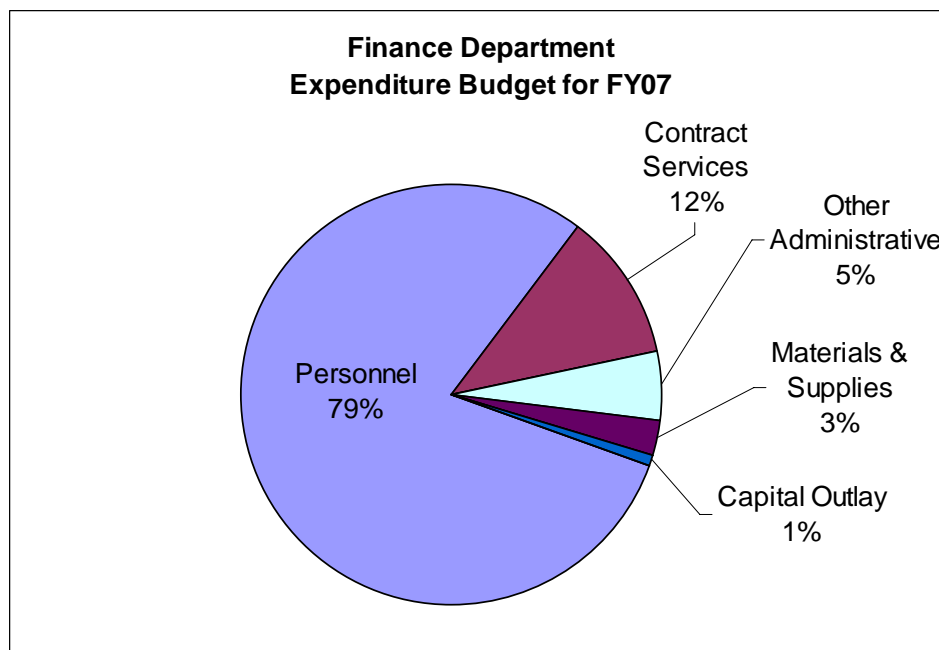
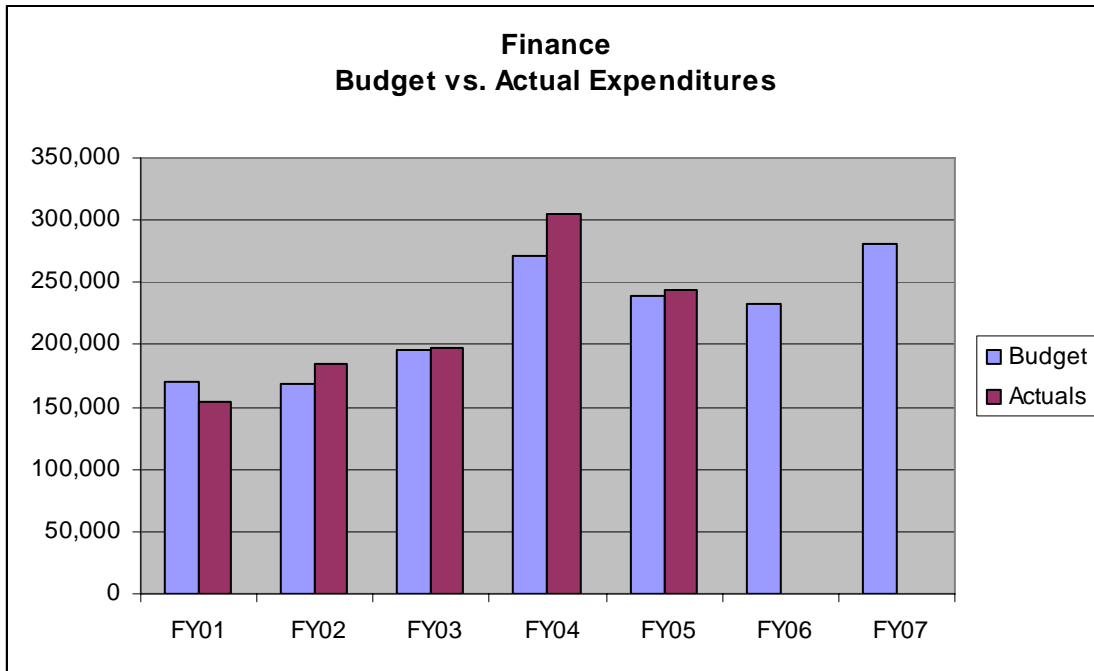
The Information Technology department was added to the Fluvanna County budget in FY 2006 in order to consolidate network level IT expenditures. The FY07 budget includes-for the first time-the hiring of a full-time IT specialist beginning in January 2007. The full-time position will be responsible for improving our Information Technology system, including a capability assessment, and preparation of a general strategy for expansion and utilization of present and future technology.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR  <i>FY06 to FY07</i>
<b>***INFORMATION TECHNOLOGY***</b>						
Salaries and Wages- Regular					22,500	
FICA					1,730	
VRS					2,754	
Hospital/Medical Plans					2,355	
Group Insurance					275	
Workers Compensation					36	
ADP Services			23,000		30,000	30.4%
Contract Services						
Software Support Fees			16,800		16,800	0.0%
Professional Services					3,000	
Bldgs/Equip/Vehicle Rep&Maint						
Software Reserve Fund			2,300		2,300	0.0%
Postal Services					50	
Telecommunications			5,000		5,000	0.0%
Lease / Rent - Equipment						
Mileage Allowances					300	
Convention and Education					500	
Dues and Association Memberships					300	
Office Supplies					7,000	
Books and Subscriptions					200	
Other Operating Supplies						
ADP Supplies			7,000		7,000	0.0%
Furniture & Fixtures					4,000	
ADP Equipment						
A/P Clearing Account						
<b>TOTAL:</b>	<b>0</b>	<b>0</b>	<b>54,100</b>	<b>0</b>	<b>106,100</b>	<b>96.1%</b>

## **FINANCE**

The Fluvanna County Finance Department is responsible for providing quality financial planning and management of the County. This includes establishing and maintaining effective control over the County’s financial activities and providing accurate fiscal information to all County agencies and departments on a timely basis. The Annual Budget preparation is coordinated and monitored for compliance. Finance is responsible for Accounts Payable, Payroll, Budget, Miscellaneous Billing and Financial Reporting and Compliance. The Finance Departments consists of four full-time employees.

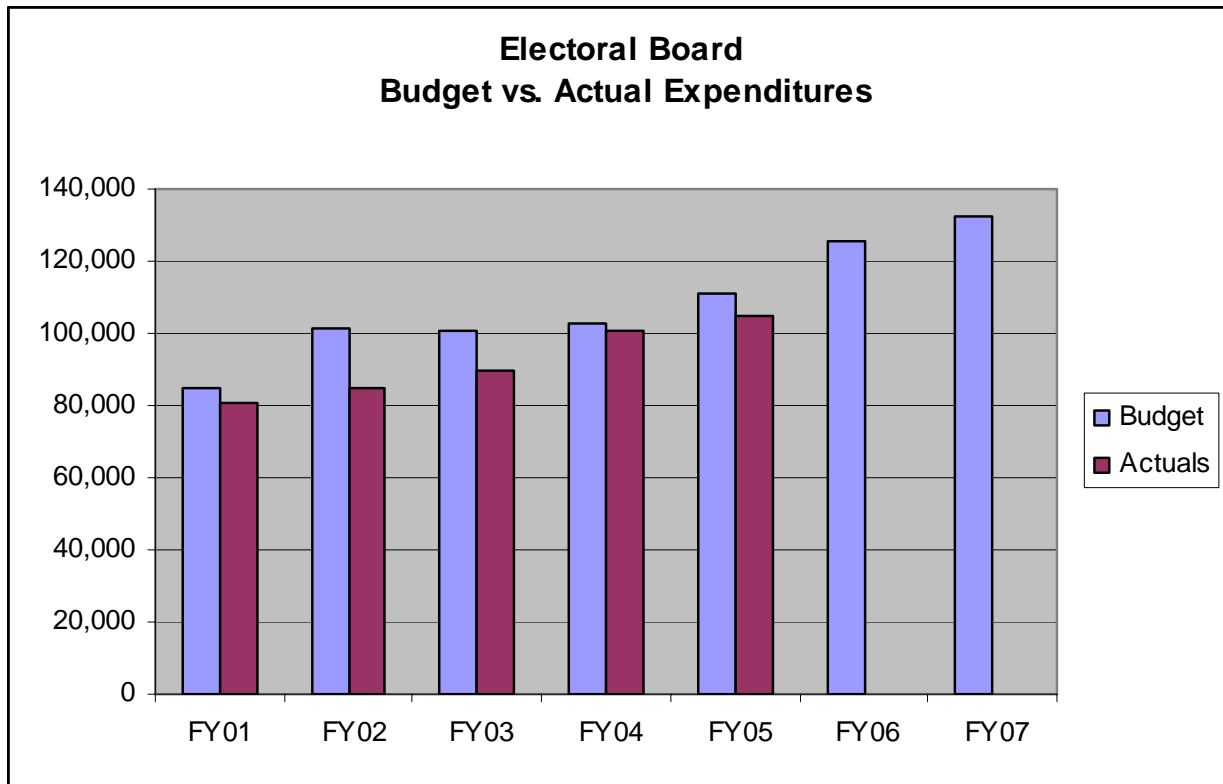


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenses	FY07 Adopted Budget	% INCR/ DECR
						FY06 to FY07
<b>***FINANCE***</b>						
Salaries and Wages-Regular	118,810	118,809	155,168	138,225	166,726	7.4%
Part-Time Salaries and Wages-Reg.	14,446	10,373	0	3,350		-
FICA	10,194	9,563	12,612	10,830	12,755	1.1%
VRS	9,505	9,842	12,487	11,326	20,407	63.4%
Hospital/Medical Plans	13,757	12,892	19,293	17,430	21,661	12.3%
Group Insurance	380		497	0	2,034	309.3%
Unemployment Ins/Comp		420		0		-
Worker's Compensation	160	158	199	170	269	35.2%
ADP Services	23,000	34,788	0	1,380	1,380	-
Contract Services	2,000	1,721	1,000			-100.0%
Software Support Fees	16,000	11,400				-
Professional Services	10,000	1,341	6,040	100,000	30,000	396.7%
Bldgs/Equip/Vehicle Rep&Maint			500	750	500	0.0%
Advertising				3,000	500	-
Postal Services	2,000	2,264	2,150	2,400	2,500	16.3%
Telecommunications	5,000	4,391	1,800	4,500	4,800	166.7%
Automobile Insurance						-
Lease / Rent - Equipment		1,689	3,960	2,660	2,800	-29.3%
Convention and Education	3,000	5,614	3,000	3,000	3,500	16.7%
Dues and Association Memberships	500	500	1,000	1,000	1,000	0.0%
Office Supplies	5,000	11,039	6,150	6,150	6,000	-2.4%
Books and Subscriptions	100	839	500	500	500	0.0%
Other Operating Supplies	1,500	1,735	500	500	500	0.0%
ADP Supplies	1,000	1,667	1,000	1,000	1,000	0.0%
Furniture & Fixtures			3,500	5,000		-100.0%
EDP Equipment	3,500	4,957	1,500	1,500	2,000	33.3%
A/P Clearing Account		-1,249	0	0		-
						-
<b>TOTAL:</b>	<b>239,852</b>	<b>244,753</b>	<b>232,856</b>	<b>314,671</b>	<b>280,832</b>	20.6%

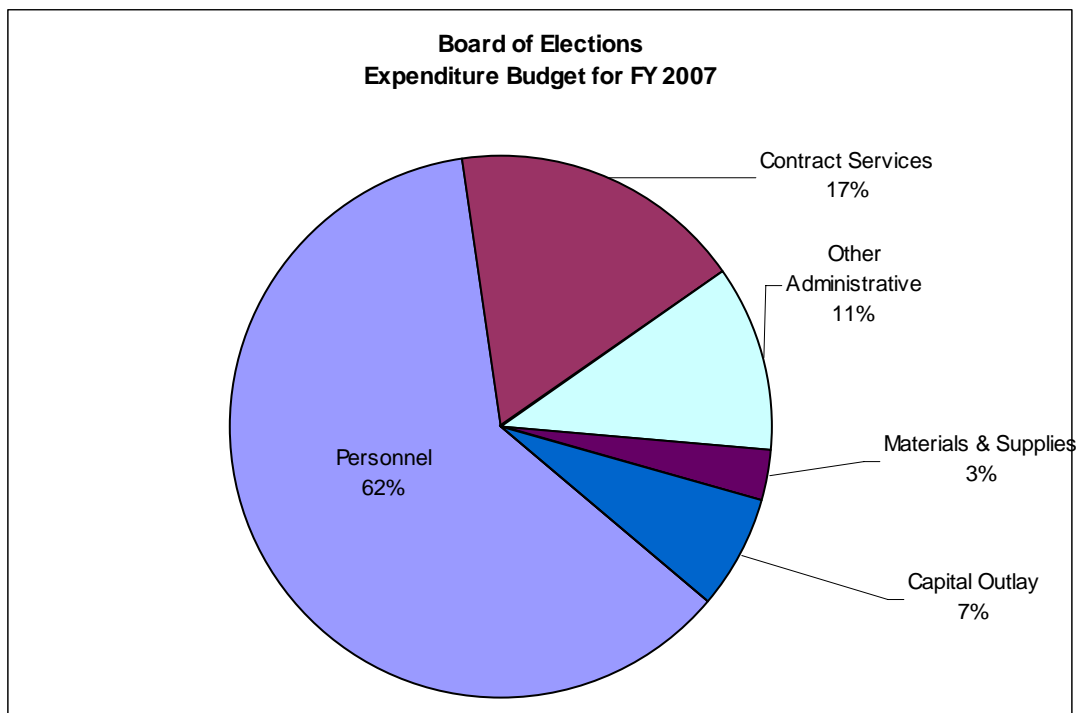
The primary increases in the Finance budget consist of group insurance and professional services. Outside professional services are utilized to assist the Finance department with maintaining accurate financial information. Professional service include support from the Bright System, the administrators of the accounting system used by the County; the auditors which are consulted on a regular basis to guide us in making certain decisions and computer support professionals which are utilized to assist in technical areas.

## **BOARD OF ELECTIONS**

The Fluvanna County Board of Elections consists of three members, a chairman, vice chair and secretary. Each member is appointed by the Circuit Court and serves a term of three years. The Electoral Board is responsible for the proper and orderly conduct of all town, county, state, and federal elections, preparation of ballots, administration of absentee ballots, ascertainment of results of elections and recounts, maintaining and manning voting equipment and polling places, and the selection and training of Officer of Election. The Board of Elections hires the General Registrar to serve a term of four years. The General Registrar manages all activities related to voter registration, elections, and elected officials, and promotes the integrity of the electoral process through accurate and current voter registration records.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***BOARD OF ELECTIONS***</b>						
Salaries and Wages-Regular	37,283	38,028	39,684	40,091	42,096	6.1%
Part-Time Salaries and Wages-Reg.	18,000	15,882	18,969	18,969	19,748	4.1%
FICA	3,998	3,734	4,487	4,487	4,731	5.4%
VRS	4,181	3,695	4,827	4,827	7,569	56.8%
Hospital/Medical Plans	5,474	6,598	6,823	6,823	6,959	2.0%
Group Insurance	119		127		514	304.7%
Worker's Compensation	63	85	71	91	75	5.6%
Contract Services	14,000	19,146	21,902	21,902	22,000	0.4%
Bldgs/Equip/Vehicle Rep&Maint	825	386	500	500	500	0.0%
Advertising	500	118	545	545	575	5.5%
Postal Services	6,500	2,502	5,500	5,500	5,500	0.0%
Telecommunications	3,000	2,449	3,000	3,000	3,000	0.0%
Mileage-Allowances	1,600	1,839	1,600	1,600	1,750	9.4%
Conventions and Education	2,000	1,682	4,500	4,500	4,500	0.0%
Dues and Association Memberships	250	125	275	275	275	0.0%
Office Supplies	2,800	1,397	3,000	3,000	3,000	0.0%
Other Operating Supplies	2,000	681	1,000	1,000	1,000	0.0%
Machinery & Equipment	2,500	3,802	2,740	2,740	2,740	0.0%
Ballots	6,000	2,356	6,000	6,000	6,000	0.0%
VISA Holding		398	0			-
						-
<b>TOTAL:</b>	<b>111,093</b>	<b>104,903</b>	<b>125,550</b>	<b>125,850</b>	<b>132,532</b>	<b>9.1%</b>



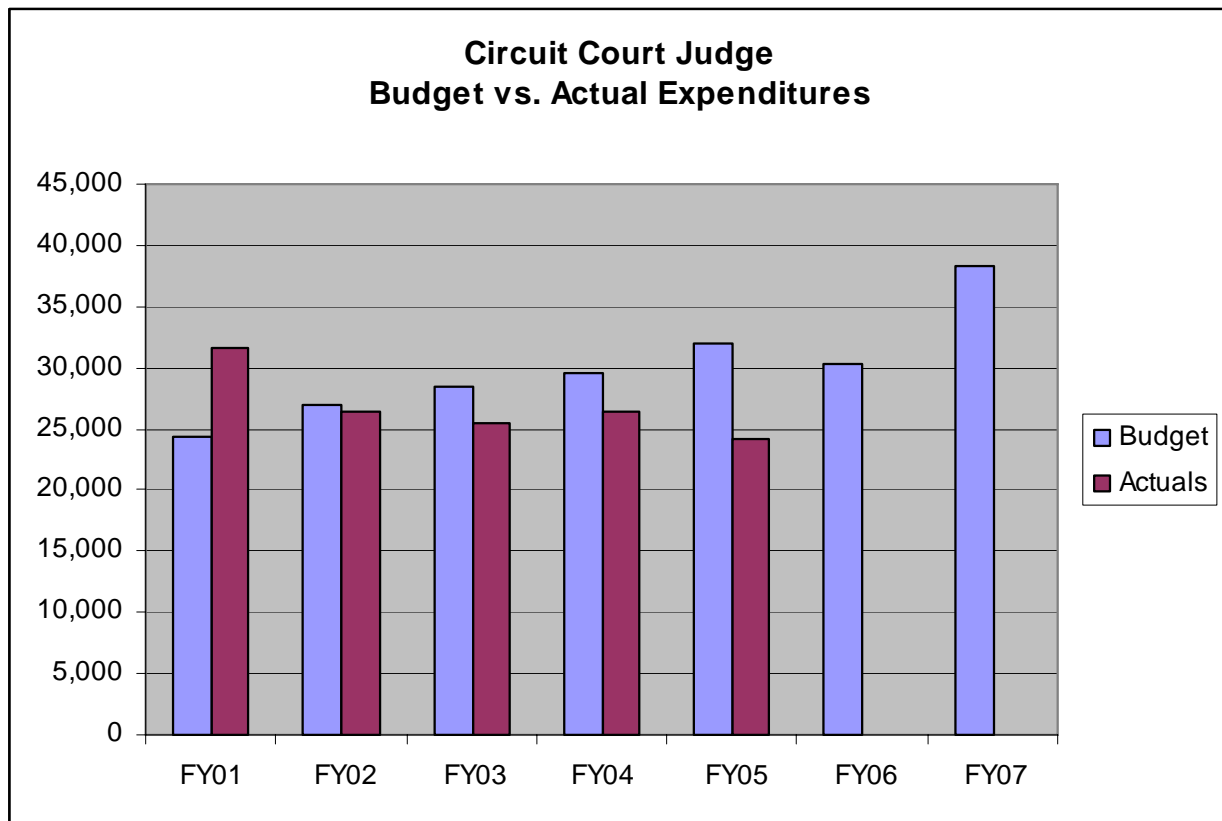
# JUDICIAL ADMINISTRATION

## **CIRCUIT COURT JUDGE**

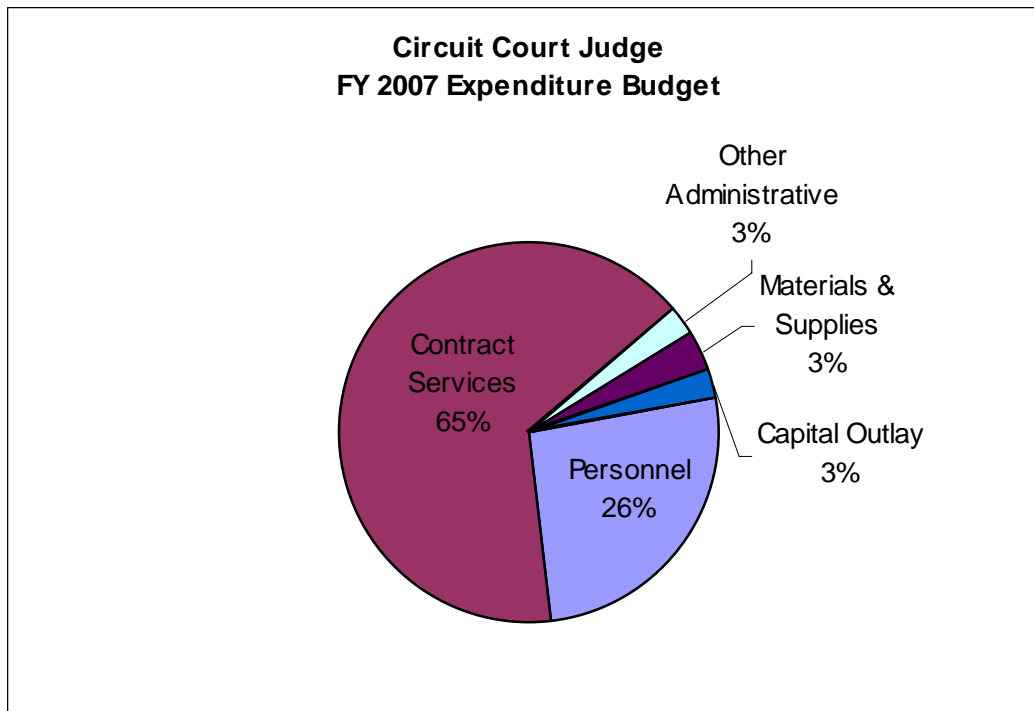
The Circuit Court is a trial court of general jurisdiction that has authority to try both civil and criminal cases. The Supreme Court of Virginia establishes the rules of practice and procedures for the Circuit Court. The Circuit Court Judge is appointed to an eight-year term by the General Assembly. The Circuit Court has appellate jurisdiction over all appeals from the General District Court and Juvenile and Domestic Relations Court. A final judgment of the Circuit Court may be appealed to the Virginia Court of Appeals or the Supreme Court of Virginia, depending on the nature of the case.

The Circuit Court appoints the following: jury commissioners, grand jurors, special security, Board of Zoning Appeals, Electoral Board, Bicentennial Committee, Commissioner of Chancery, Marriage Commissioners, and others as provided for in the Code of Virginia.

The Circuit Court receives direct funding from the State in addition to funds appropriated by the County.



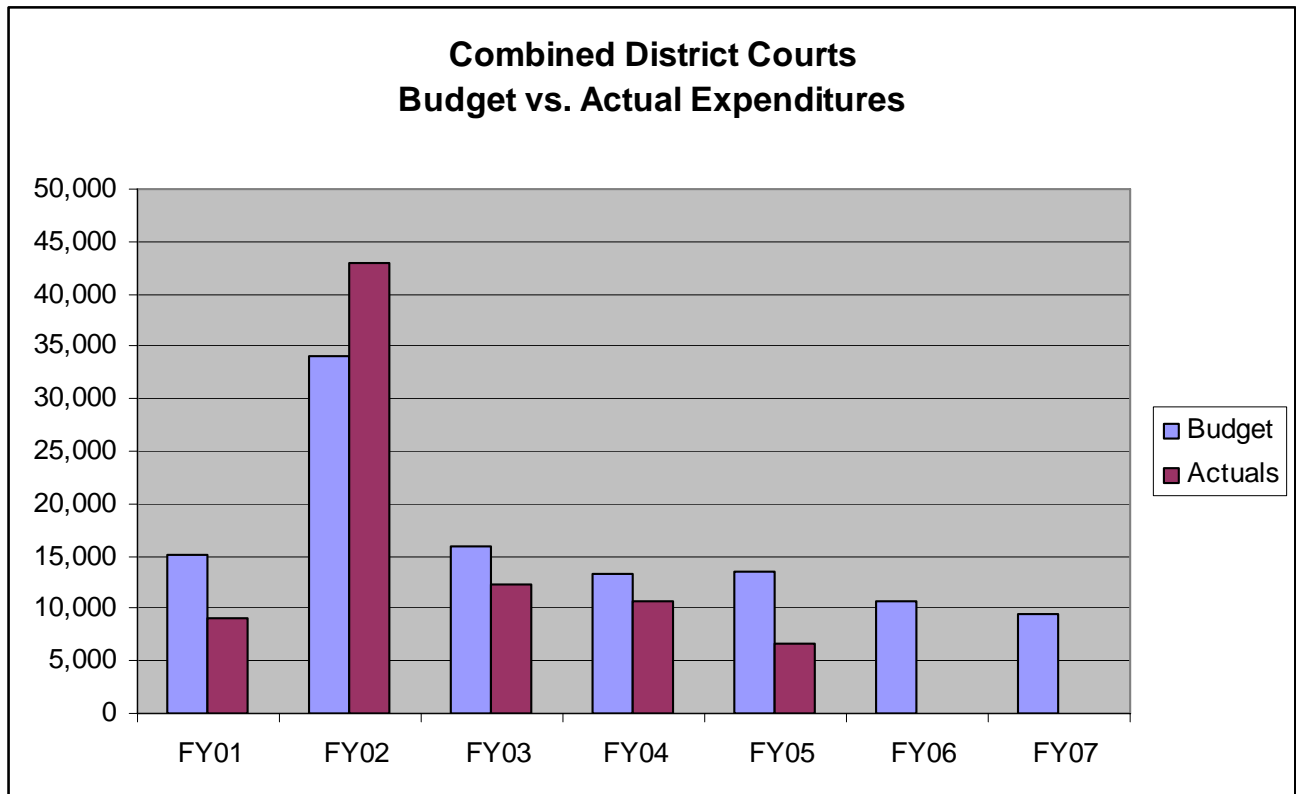
Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***JUDICIAL ADMINISTRATION***</b>						
<b>***COURTS***</b>						
<b>***CIRCUIT COURT JUDGE***</b>						
Compensation-Jury Commissioners	180	180		180	180	-
Compensation-Civil Jurors	8,000	5,807		8,000	8,500	-
Compensation-Grand Jurors	1,260	1,410		1,230	1,260	-
Part-time Sec- Culp'r Co. FY96	16,219	16,047	26,665	26,665	18,248	-31.6%
Part-time Law Clerk					6,500	
Maintenance Service Contracts	1,000		500	500	500	0.0%
Telecommunications	1,200	444	1,000	1,000	1,000	0.0%
Office Supplies	1,200	161	1,200	1,200	1,200	0.0%
EDP Equipment	3,000	54	1,000	1,000	1,000	0.0%
						-
<b>TOTAL:</b>	<b>32,059</b>	<b>24,103</b>	<b>30,365</b>	<b>39,775</b>	<b>38,388</b>	<b>26.4%</b>



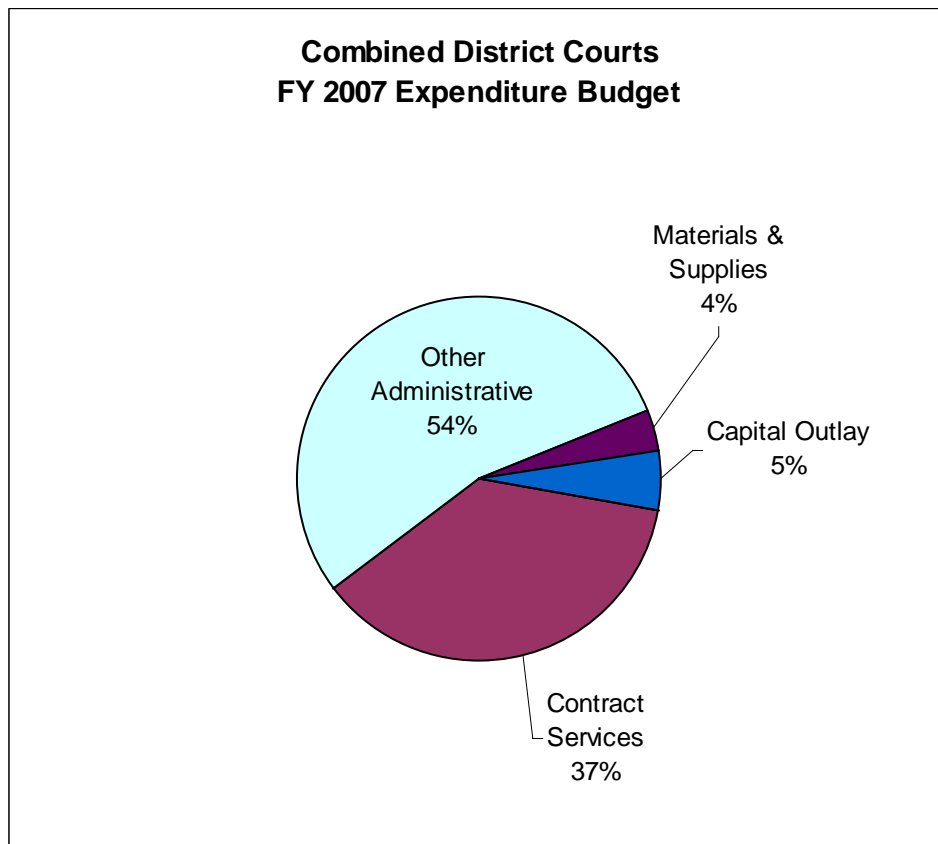


## COMBINED DISTRICT COURT

The Combined Court is made up of the General District and Juvenile and Domestic Relations District Courts. The responsibility of this office includes processing all criminal, traffic and civil cases coming before the Court, and providing staff to the Judge during all trials and hearings. In addition, the Clerk's staff prepares records; maintains court orders, subpoenas and pleadings; and manages the Court's docket. The Clerk's financial responsibilities are collection of court fines and costs. This office receives direct state funding in addition to funds appropriated by the County.

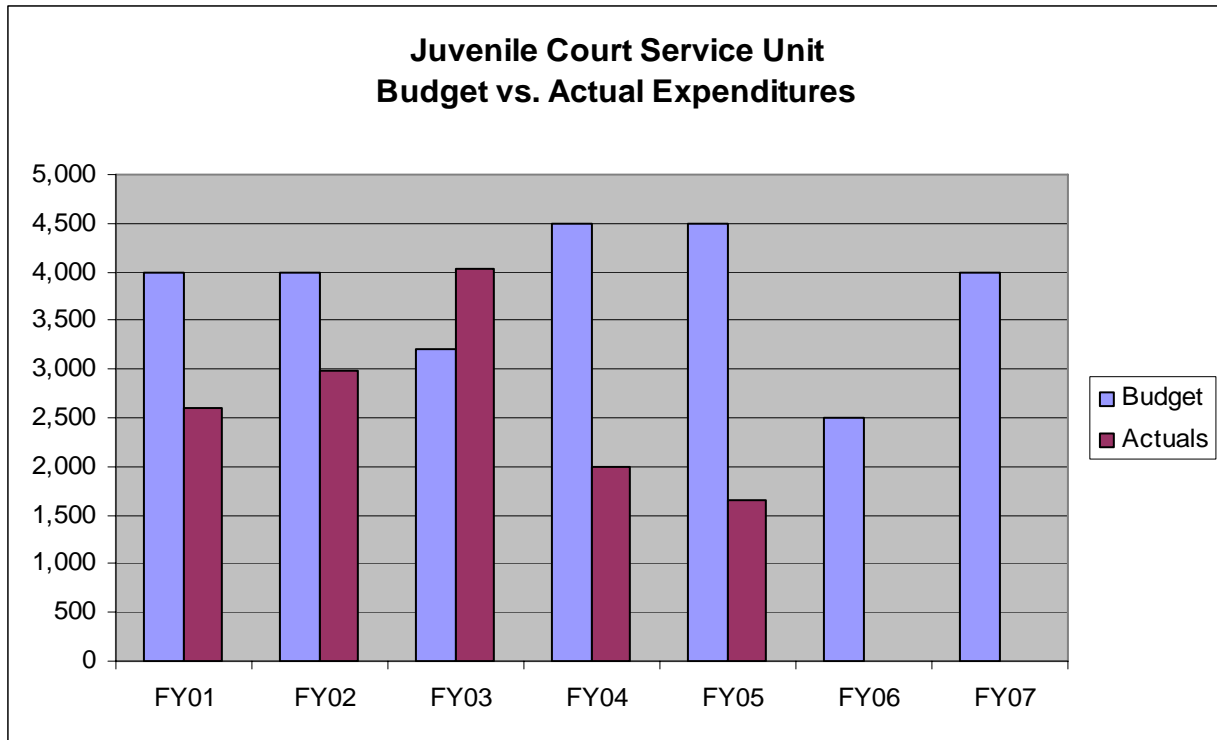


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***COMBINED DISTRICT COURTS***</b>						
Accounting and Auditing Services	1,000		250	250		-100.0%
Medical Services	150					
Maintenance Service Contracts	3,597	1,349	3,500	7,000	3,500	0.0%
Telecommunications	5,000	3,793	5,000	5,000	4,000	-20.0%
Convention and Education	1,785	321	1,000	1,237	1,000	0.0%
Dues and Association Memberships	140	60	100	100	100	0.0%
Office Supplies	557	384	350	350	350	0.0%
Books and Subscriptions	69		0			
Furniture and Fixtures	1,300	665	500	900	500	0.0%
<b>TOTAL:</b>	<b>13,598</b>	<b>6,572</b>	<b>10,700</b>	<b>14,837</b>	<b>9,450</b>	<b>-11.7%</b>

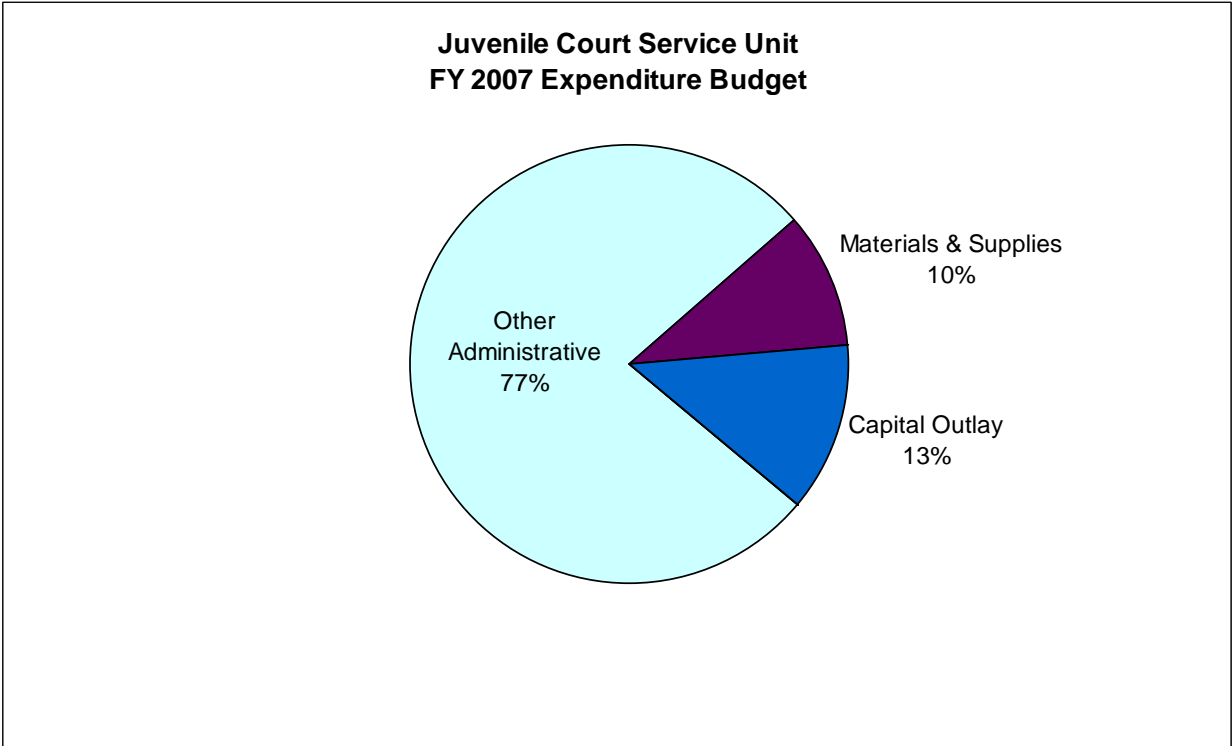


## JUVENILE COURT SERVICE UNIT

The Juvenile Court Service Unit is responsible for providing intake, probation, family counseling, psychological and court investigation services. The Office receives cases from the Court System that pertain to juveniles. The Fluvanna County Juvenile Court Service Unit currently employees two full-time probation intake officers and one administrative assistant. The probation officers determine the length of probation and the time intervals between probationary reviews. Domestic cases, i.e., custody, support, spousal abuse, etc. are pared for court by the intake officers. The intake officer has the authority to divert juvenile criminal offenders from the Court system to programs operated by probation which serve the community. The intake officer must also make a decision at intake regarding whether or not the offender being charged with an offense must also be detained. This office receives direct funding from the state in addition to funds appropriated by the County and receives some grant funding as well.

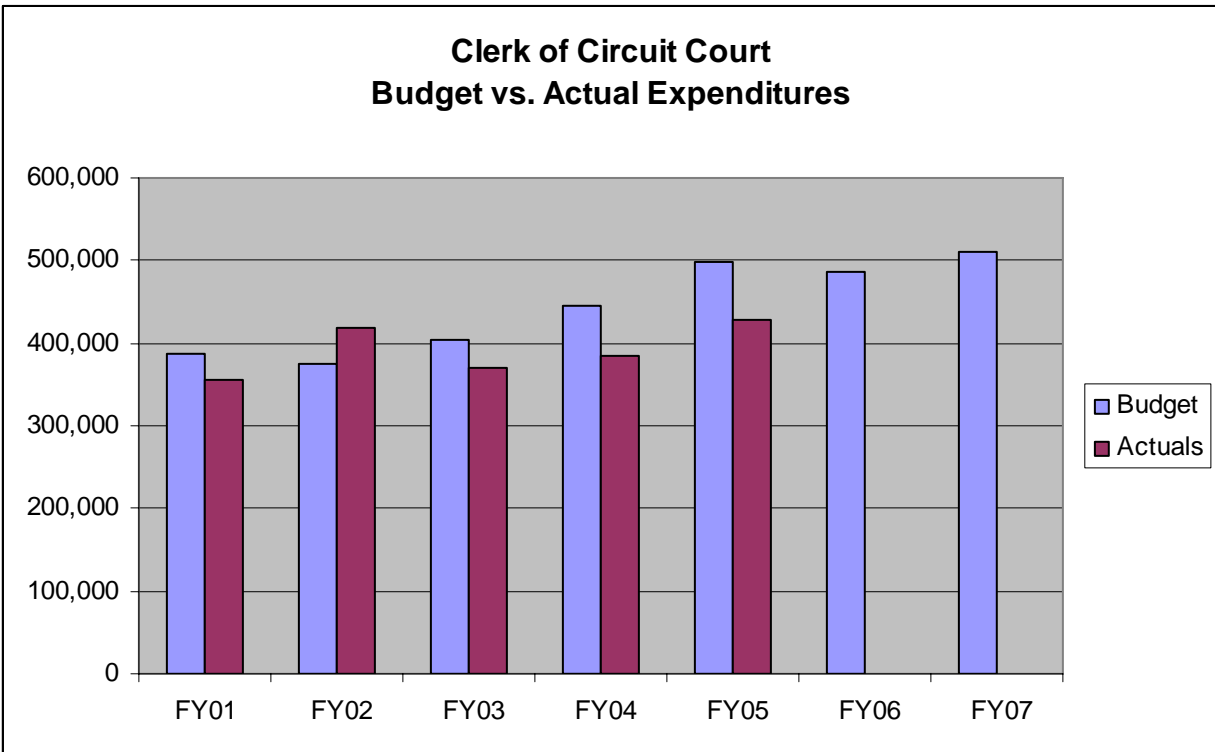


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						FY06 to FY07
<b>*** JUVENILE COURT SERVICE UNIT ***</b>						
Postage					200	
Telecommunications	4,500	1,647	2,500	2,500	2,000	-20.0%
Mileage					300	
Convention & Education					600	
Office Supplies					300	
Books and Subscriptions					100	
Furniture and Fixtures					500	
<b>TOTAL:</b>	<b>4,500</b>	<b>1,647</b>	<b>2,500</b>	<b>2,500</b>	<b>4,000</b>	<b>60.0%</b>

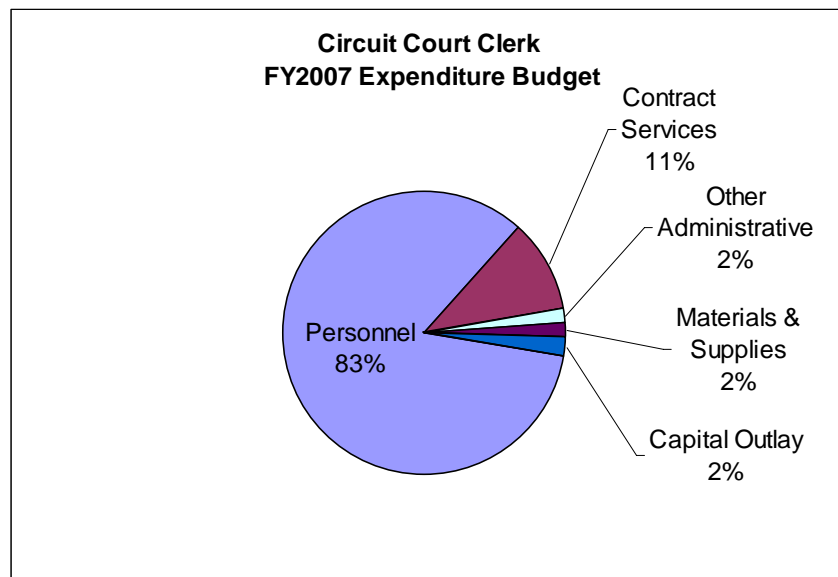


## CLERK OF CIRCUIT COURT

The Circuit Court Clerk is an elected official, responsible for administration of the Fluvanna County Circuit Court through a variety of judicial, non-judicial and fiscal activities. Activities associated with the operation of the Circuit Court include processing and recordkeeping of all judicial proceedings, general record keeping for the county i.e. divorce records, as well as recording election results and issuing marriage licenses. Military service records, certificates denoting partnerships and passport applications may also be found in the Clerk's office. With the exception of papers relating to adoptions, all materials in the Clerk's office are a matter of public record and open to any citizen for research and review. Each person who uses the services of the Circuit Court, where appropriate and mandated by state and local ordinance, pays a fee for services rendered.

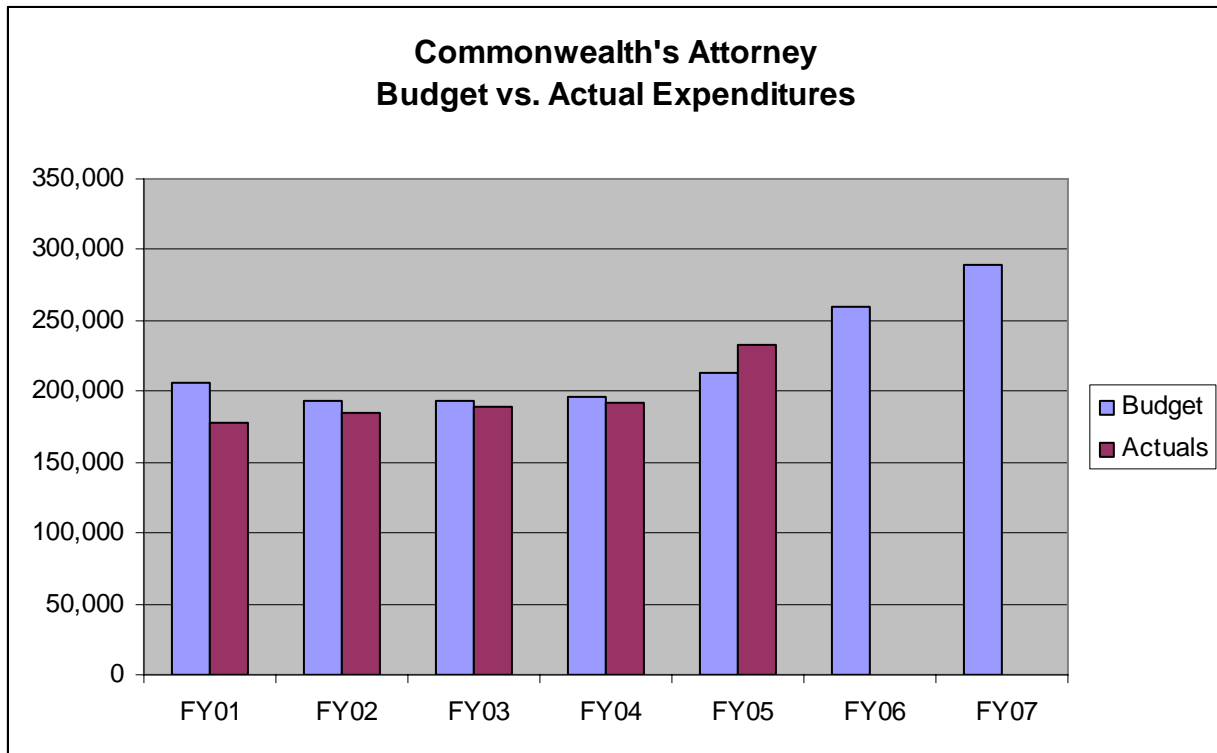


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						FY06 to FY07
<b>***CLERK OF CIRCUIT COURT***</b>						
Salaries and Wages-Regular	284,918	281,773	299,926	307,742	315,045	5.0%
Compensation Criminal Jurors	6,000	0	10,800	10,800	7,500	-30.6%
Compensation Witness Fees	1,000	0		1,000	1,000	-
FICA	21,796	20,341	22,994	22,994	24,101	4.8%
VRS	22,793	22,875	24,684	24,684	38,561	56.2%
Hospital/Medical Plans	31,457	36,154	39,429	39,429	37,738	-4.3%
Group Insurance	912	0	960	960	3,844	300.4%
Worker's Compensation	342	410	360	437	504	40.0%
Accounting and Auditing Services	3,000	1,879	2,000	2,159	2,200	10.0%
Professional Services	31,000	28,593	40,000	40,000	35,000	-12.5%
Microfilm Services	30,000	4,933	0	0	0	-
Contract Services	3,000	1,495	3,000	2,000	2,500	-16.7%
Bldgs/Equip/Vehicle Rep&Maint	7,500	4,810	5,000	5,000	5,000	0.0%
Printing and Binding	10,000	5,975	5,000	8,975	9,000	80.0%
Postal Services	10,000	3,137	8,000	8,000	5,000	-37.5%
Telecommunications	4,000	2,422	4,000	4,000	3,500	-12.5%
Lease/Rent of Equipment	6,000			0		-
Mileage-Allowances	500	48	500	500	100	-80.0%
Dues and Association Memberships	600	275	500	500	500	0.0%
Office Supplies	10,000	6,506	7,500	7,500	7,500	0.0%
Books and Subscriptions	1,000	228	500	500	500	0.0%
Other Operating Supplies	100		0	0		-
Furniture & Fixtures	12,500	5,300	12,000	36,000	12,000	0.0%
<b>TOTAL:</b>	<b>498,418</b>	<b>427,154</b>	<b>487,153</b>	<b>523,180</b>	<b>511,093</b>	<b>4.9%</b>

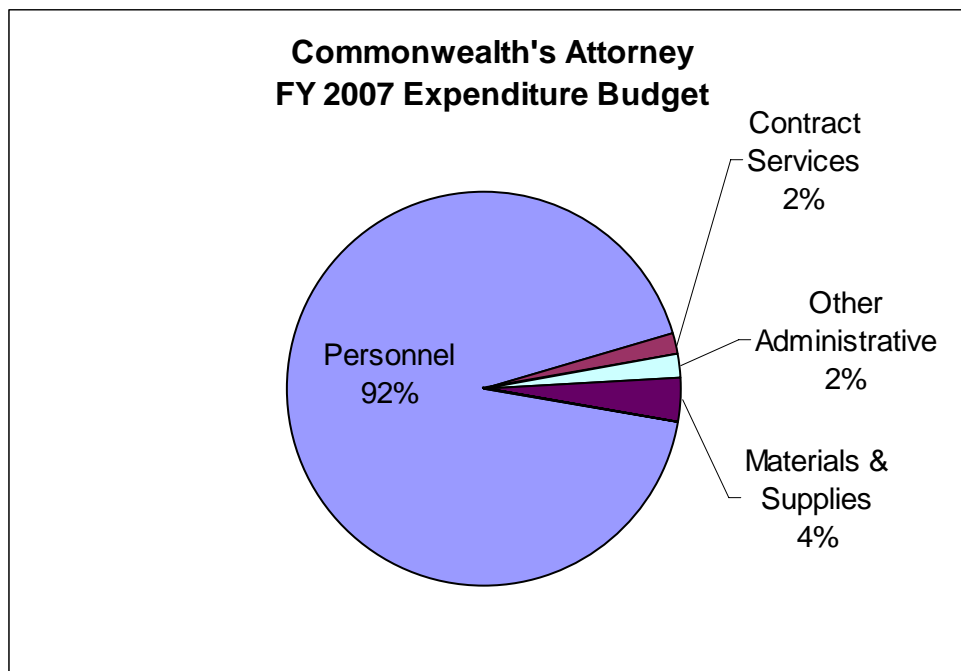


## COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney is an elected Constitutional Officer whose term is four years. This office is responsible for providing the Commonwealth of Virginia with legal representation in the form of prosecution of all criminal cases in the General District Court, Circuit Court and Juvenile and Domestic Relations Courts, plus handling many civil penalties and forfeitures. Legal advice is provided to law enforcement agencies and officers. Revenue is received from the State Compensation Board to defray the costs of the office.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***COMMONWEALTH'S ATTORNEY***</b>						
Salaries and Wages-Regular	135,512	154,921	189,350	190,854	203,976	7.7%
Part-Time Salaries and Wages-Reg.	22,641	8,490	0			-
FICA	12,099	11,285	14,485	14,600	15,451	6.7%
VRS	10,841	13,241	15,535	15,683	24,722	59.1%
Hospital/Medical Plans	9,417	16,482	21,134	20,832	20,940	-0.9%
Group Insurance	434		606	611	2,464	306.6%
Worker's Compensation	190	198	228	243	272	19.3%
Contract Services	2,200	9,489	2,260	2,260	2,260	0.0%
Maintenance Service Contracts	3,000	1,373	2,500	2,500	2,500	0.0%
Postal Services	950	345	600	600	500	-16.7%
Telecommunications	3,000	1,916	1,500	1,500	1,645	9.7%
Convention and Education	2,200	1,664	2,260	2,500	2,600	15.0%
Dues and Association Memberships	840	870	850	870	934	9.9%
Penalty/Interest-Surchar		10				-
Office Supplies	1,975	3,949	3,500	3,500	3,650	4.3%
Books and Subscriptions	1,800	3,570	5,400	5,400	5,935	9.9%
Other Operating Supplies	3,250	2,596	0		1,000	-
Furniture and Fixtures	325	204	0			-
EDP Equipment	2,270	1,958	0			-
VISA Holding						-
<b>TOTAL:</b>	<b>212,944</b>	<b>232,561</b>	<b>260,208</b>	<b>261,952</b>	<b>288,849</b>	<b>11.0%</b>

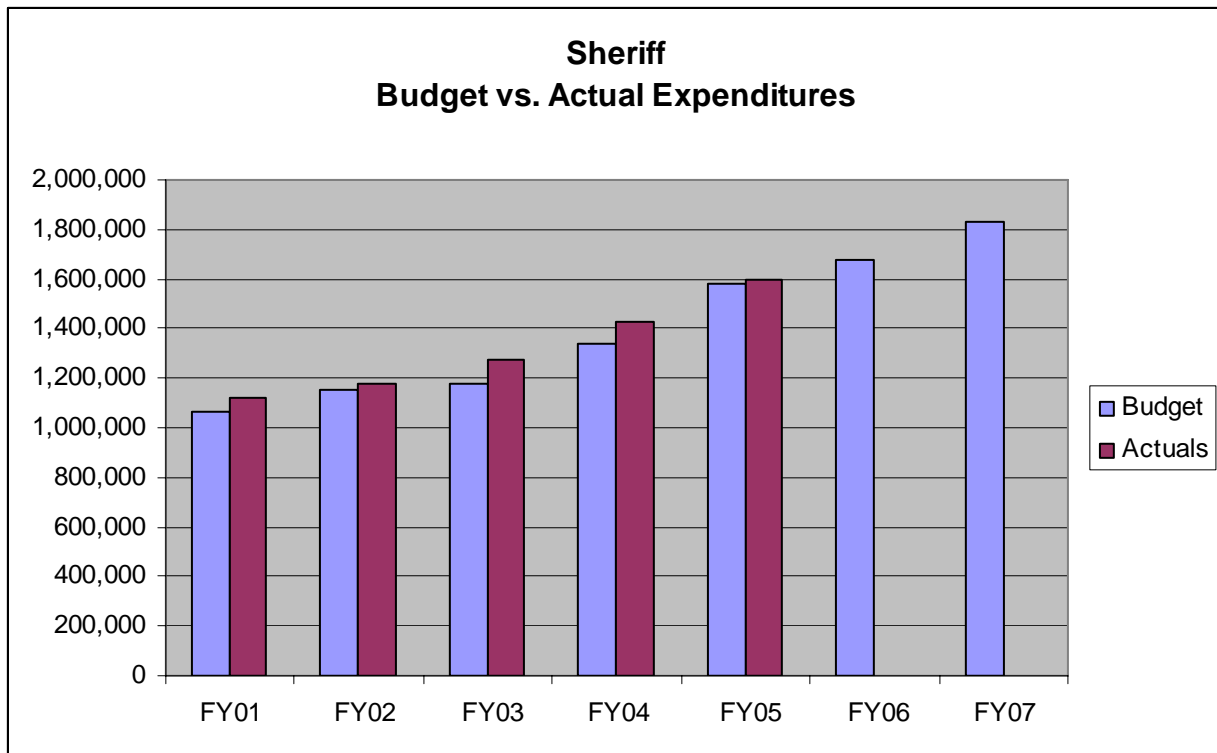




## PUBLIC SAFETY

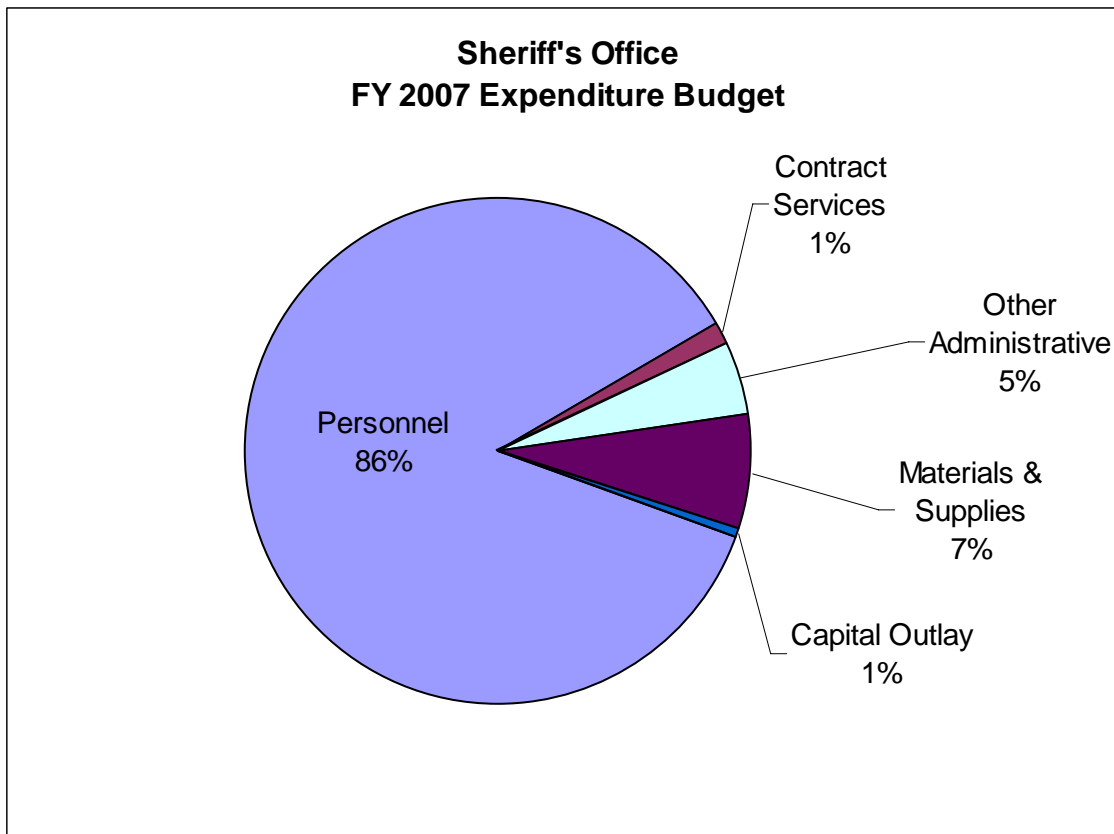
### **SHERIFF**

The Sheriff is a Constitutional Officer of the Commonwealth elected by the citizens of Fluvanna County to serve as their senior law enforcement officer. To discharge this duty, he is empowered by the Code of Virginia to appoint deputies and civilian staff to effect his charges. The role of law enforcement is varied and covers a broad spectrum of activities. Typical tasks include preventive patrol, responding to calls for service, detection and arrest of suspect offenders, traffic management and traffic safety, accident investigation, criminal investigations, and reducing drug-related activities. Bailiffs perform the “paper process” services of the courts and Sheriff’s Office. The Civil Process Section delivers all warrants, DMV notices, subpoenas/summons, jury notices, bills of complaint, levies and other notices.



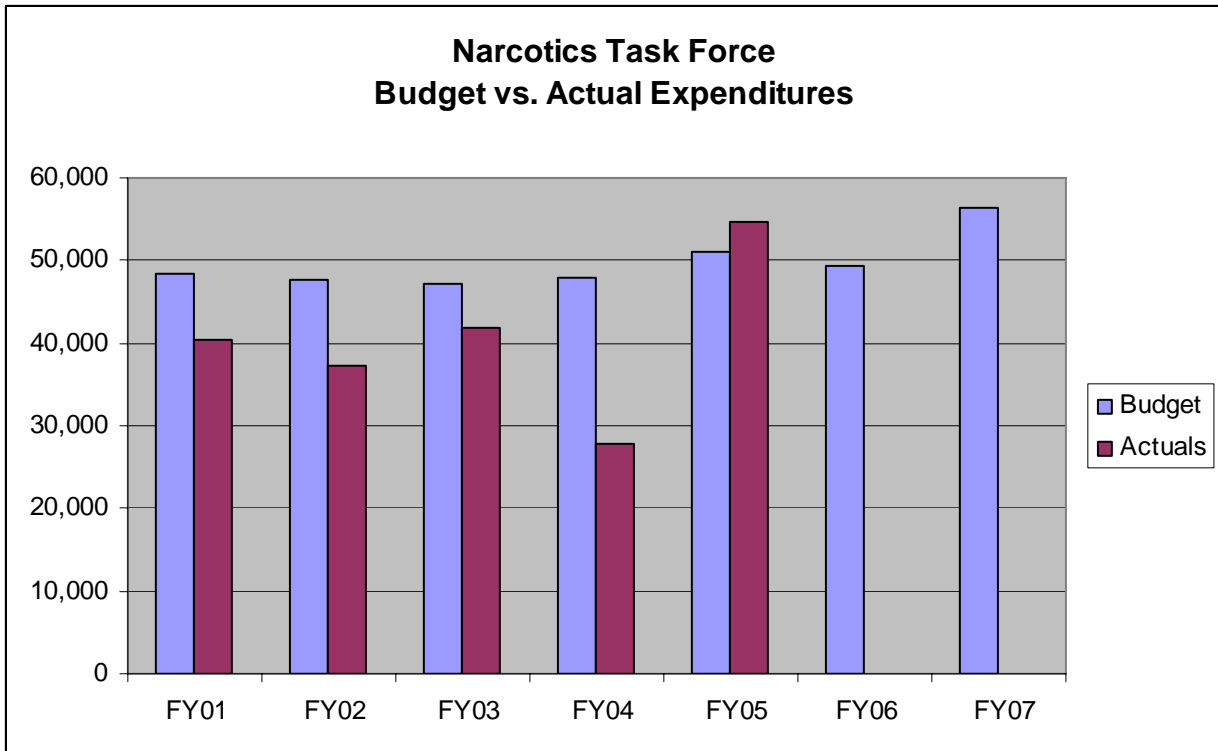
Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenses	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
<b>***SHERIFF***</b>						
Salaries and Wages-Regular	842,959	852,838	941,911	941,911	1,036,516	10.0%
Salaries and Wages-Discretionary	0	1,177		6,000	50,347	-
Part-Time Salaries and Wages-Reg.	79,773	48,671	83,140	80,000	91,992	10.6%
Discretionary Funds	10,000		0	0		-
FICA	70,589	67,424	75,550	75,550	86,806	14.9%
VRS	67,437	65,942	72,355	72,355	129,465	78.9%
Hospital/Medical Plans	109,893	118,351	138,999	130,000	146,821	5.6%
Group Insurance	2,697		2,894	2,894	12,645	336.9%
Worker's Compensation	16,774	9,055	17,741	17,741	20,817	17.3%
Clothing Allowances				1,100	1,000	-
Veterinary Care		1,437		1,100	1,000	-
Accounting and Auditing Services	1,000		0			-
Professional Service - Other		614		200	0	-
Bldgs/Equip/Vehicle Rep&Maint	5,000	4,130	5,000	4,500	4,000	-20.0%
Lease / rent - Building	1,000	1,140	500	1,140	0	-100.0%
Maintenance Service Contracts	3,000	14,392		17,956	17,237	-
Advertising	2,500	1,030		2,500	0	-
Vehicle Replacement Reserve			25,000		0	-100.0%
Postal Service	3,500	3,055	3,000	2,880	3,000	0.0%
Telecommunications	31,500	39,580	33,000	38,000	40,000	21.2%
Motor Vehicle Insurance	17,226	16,592	17,864	19,964	19,140	7.1%
Lease/Rent of Equipment	4,000	3,155	3,500	2,376	2,447	-30.1%
Mileage-Allowances	1,000	128	250	500	250	0.0%
Subsistence and Lodging	5,000	2,619	5,000	6,000	5,000	0.0%
Convention and Education	3,500	6,147	2,000	2,000	2,060	3.0%
Extradition of Prisoners	2,000		1,000	200	500	-50.0%
Training Expenses-Sheriff (line retired)	2,500	2,190	0			-
Training Expenses	15,000	14,500	17,000	17,250	17,500	2.9%
Dues and Association Memberships	1,500	929	1,250	1,250	1,250	0.0%
Drug Fund	1,000	2,000	0			-
Penalty/Interest - Surchar		45		90	0	-
Office Supplies	8,000	15,343	9,000	9,000	9,270	3.0%
Food Supplies & Food Service				360	500	-
Agricultural Supplies	1,000	557	1,200	1,200	1,000	-16.7%
Vehicle Fuel					50,000	
Vehicle and Powered Equip. Supplies	70,000	79,359	70,000	70,000	30,000	-57.1%
Police Supplies	15,000	14,834	17,000	17,000	17,000	0.0%
Uniforms and Wearing Apparel	15,000	20,952	15,000	15,000	15,000	0.0%
Other Operating Expenses	7,500	4,110	1,000	1,600	1,000	0.0%
Dare Supplies	4,500	2,679	4,000	4,000	4,000	0.0%
Furniture and Fixtures	3,500	3,604	3,000	3,410	3,500	16.7%
Communications Equipment	16,000	13,021	8,500	8,500	8,500	0.0%
Motor Vehicle Equipment	100,000	121,224	100,000	100,000		-25.0%
VISA Holding		521				-

	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenses	FY07 Adopted Budget	% INCR/DECR
						-
<b>***Sheriff-Sch.Resource Off.***</b>						-
Salaries-Reg. School Res. Off.	28,573	29,848		0		-
FICA-Reg. School Res. Off.	2,186	1,787		0		-
VRS-Reg. School Res. Off.	1,714	2,418		0		-
Medical Ins-Reg. School Res. Off.	5,868	7,076		0		-
Group Ins-Reg. School Res. Off.	91			0		-
Workers Comp-Reg. School Res. Off.	609	528		0		-
Academy Fee-School Res. Officer	500	500		0		-
<b>TOTAL:</b>	<b>1,580,389</b>	<b>1,598,123</b>	<b>1,675,654</b>	<b>1,675,527</b>	<b>1,829,563</b>	<b>9.2%</b>

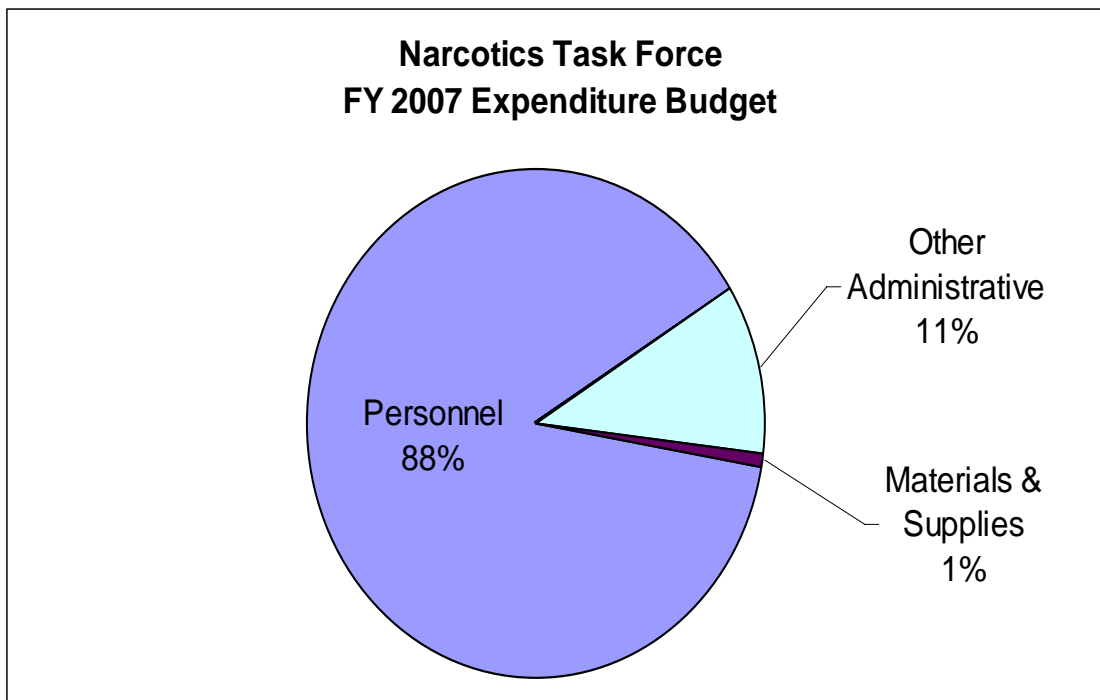


## **NARCOTICS TASK FORCE**

The Narcotics Task Force's primary objective is to remove illegal drugs from Fluvanna County and to arrest and prosecute the individuals responsible for their being here. To this end, our investigators act on intelligence data received from other agencies. Funds acquired from the sale of property seized from drug dealers allow the department to increase its inventory of surveillance equipment as well as add to its vehicle fleet.

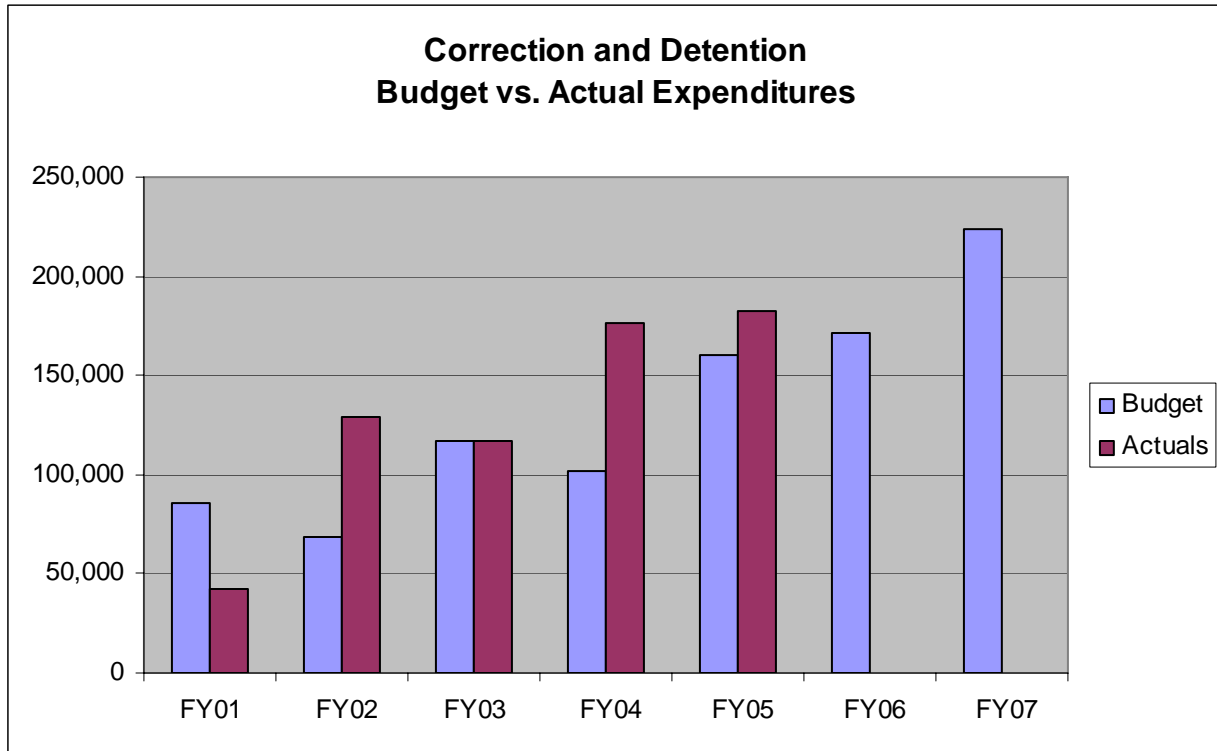


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***NARCOTICS TASK FORCE***</b>						
Salaries & Wages, Regular	28,038	29,656	35,291	28,869	31,013	-12.1%
Discretionary	6,000	5,903	1,000	6,000	4,000	300.0%
FICA	2,145	2,391	2,700	2,700	2,372	-12.1%
VRS	2,243	2,335	2,904	2,904	3,796	30.7%
Health Insurance - Employer Share	3,943	4,396	0	7,068	7,576	-
Life Insurance - Employer Share	90		113	113	378	234.5%
Worker's Compensation	597	577	752	752	667	-11.3%
Dues/Memberships	6,000	0	4,200	6,000	4,000	-4.8%
Task Force Fees		4,300		0	0	-
Informant Payments	1,000	4,100	1,500	1,500	2,000	33.3%
Office Supplies	900	900	900	900	500	-44.4%
						-
						-
<b>TOTAL:</b>	<b>50,956</b>	<b>54,558</b>	<b>49,360</b>	<b>56,806</b>	<b>56,302</b>	<b>14.1%</b>

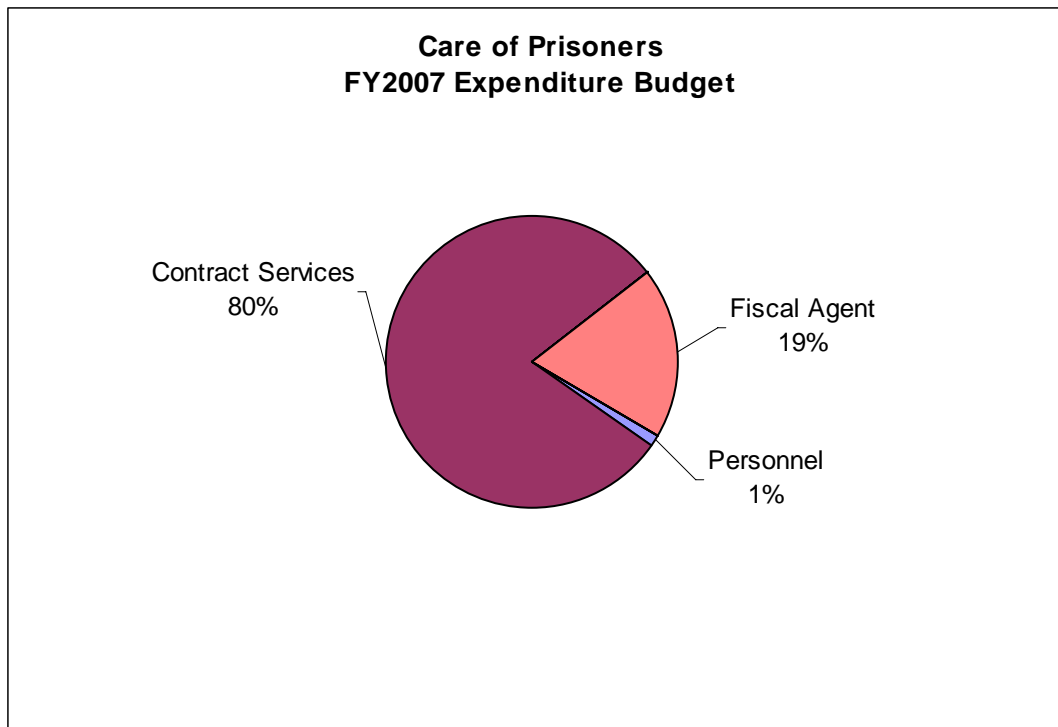


## **CORRECTION AND DETENTION**

The Fluvanna County Correction and Detention department is responsible for the care of adult and juvenile prisoners, both while awaiting court appearance and after court appearances. Duties include supervision of prisoners and provision of food and supplies as needed. The Correction and Detention department is also the fiscal agent for payments rendered to other confinement facilities such as the Blue Ridge Juvenile Detention Center.

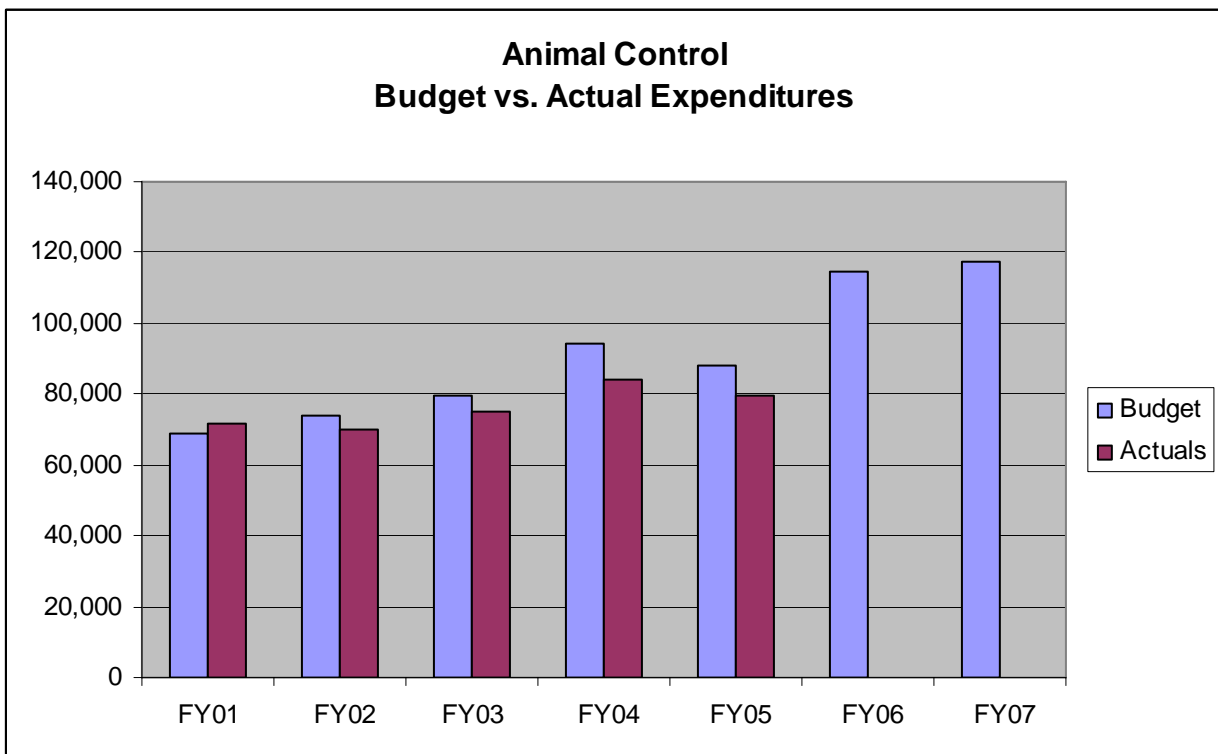


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***CORRECTION &amp; DETENTION***</b>						
<b>***CARE OF PRISONERS***</b>						
Commission - Boards / Commis	2,700	2,250	2,700	2,700	2,700	0.0%
FICA	184		207	207	207	0.0%
Payments for medical, dental, and	500	100	500		500	0.0%
Confinement of Prisoners (line retired)	500		0		0	-
Confinement	113,116	138,654	125,000		178,000	42.4%
Travel - Mileage	250		100			-100.0%
Food Supplies	750	186	500		500	0.0%
BRJDC - Debt Payment	42,000	41,045	42,000		42,000	0.0%
BRJDC Reserve						-
CVRJ - Cost of Prisoners					0	-
						-
<b>TOTAL:</b>	<b>160,000</b>	<b>182,235</b>	<b>171,007</b>	<b>2,907</b>	<b>223,907</b>	<b>30.9%</b>



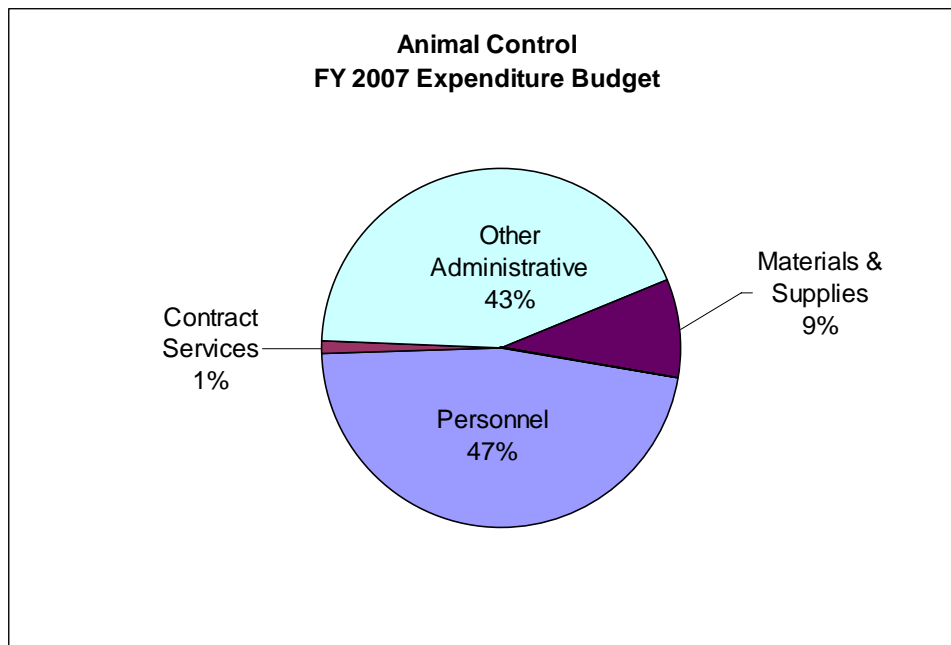
## **ANIMAL CONTROL**

The Animal Control officers are responsible for public safety relating to animals, enforcement of state and local animal laws and ordinances, animal welfare and protection, animal control for the County, and humane management of the County-owned animal shelter. The department is also responsible for providing the citizens of the County with information and education concerning animal laws, animal care, animal population control, and rabies control. Animal Control operates as a function of the Sheriff's Office.



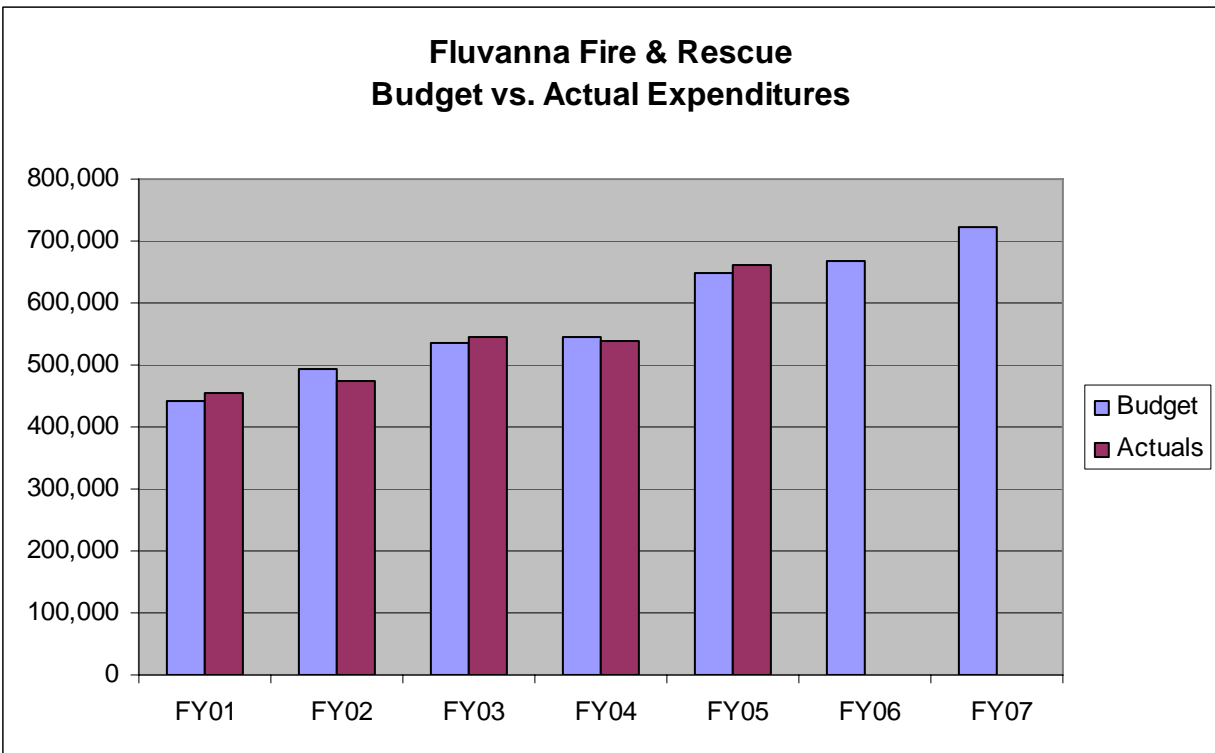


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR  FY06 to FY07
<b>***ANIMAL CONTROL***</b>						
Salaries and Wages-Regular	29,786	30,988	31,355	31,355	32,935	10.3%
Part-Time Salaries and Wages-Reg.	10,919	9,090	13,191	13,191	13,379	-
FICA	3,114	2,455	3,408	3,408	3,571	13.9%
VRS	2,383	2,451	2,580	2,560	4,031	115.2%
Group Insurance	95		100	100	402	-
Workers' Compensation	436	486	633	633	635	0.4%
Contract Services	1,000	937	1,250		1,000	-16.6%
Contribution to FSPCA	24,000	24,240	48,000	48,000	48,000	0.0%
Bldgs/Equip/Vehicle Rep&Maint	1,500	7	500		0	-
Advertising	600	36	400	200	200	-323.6%
Telecommunications	1,750	371	1,000	500	500	-165.2%
Motor Vehicle Insurance	1,360	1,971	1,276	1,276	1,276	0.0%
Mileage-Allowances	250		100	100	200	-
Conventions and Education	1,000	30	500	500	500	0.0%
Claims and Bounties	200	675	150	150	500	-
Animal Friendly DMV Fee Refund			0			-
Office Supplies	500	430	250	250	500	277.8%
Vehicle and Powered Equip. Supplies	5,000	3,083	8,000	8,000	8,500	250.9%
Uniforms and Wearing Apparel	1,000	900	700	700	500	-
Other Operating Supplies	3,000	1,478	1,000	1,000	1,000	0.0%
						-
<b>TOTAL:</b>	<b>87,893</b>	<b>79,628</b>	<b>114,393</b>	<b>111,923</b>	<b>117,629</b>	<b>7.0%</b>

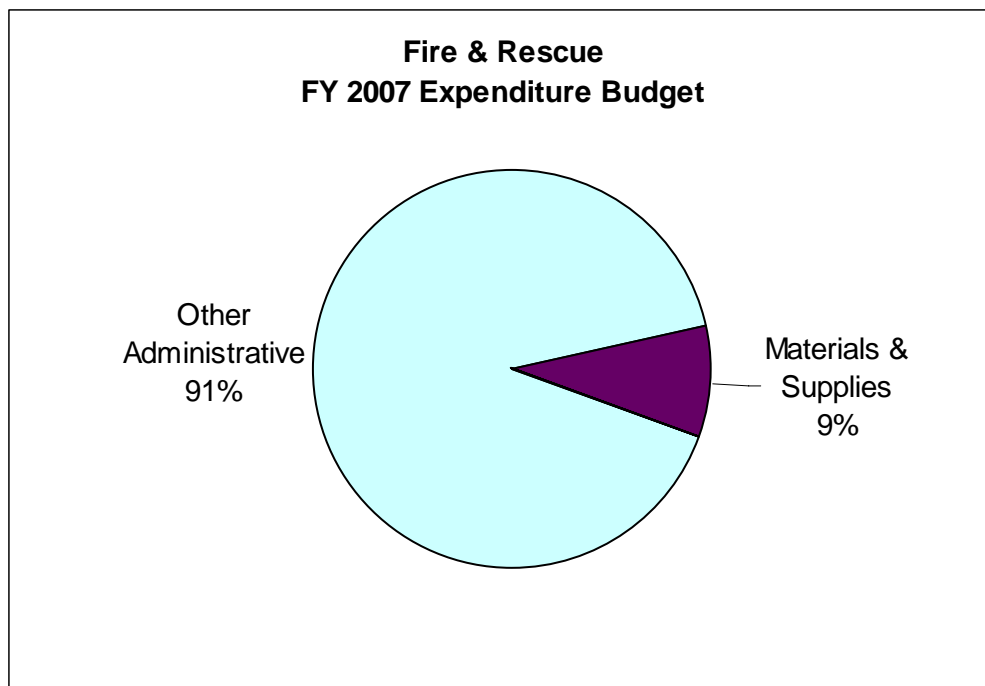


## **FIRE AND RESCUE**

Fluvanna County Fire and Rescue service consists of two volunteer fire agencies comprised of four companies and two rescue agencies comprised of four companies: Palmyra, Fork Union and Kents Store. The department receives funding from State Fire Funds, Four for Life Funds and allocations from the county's general fund. The County currently leases five fire vehicles, which are paid through the Fire and Rescue budget.

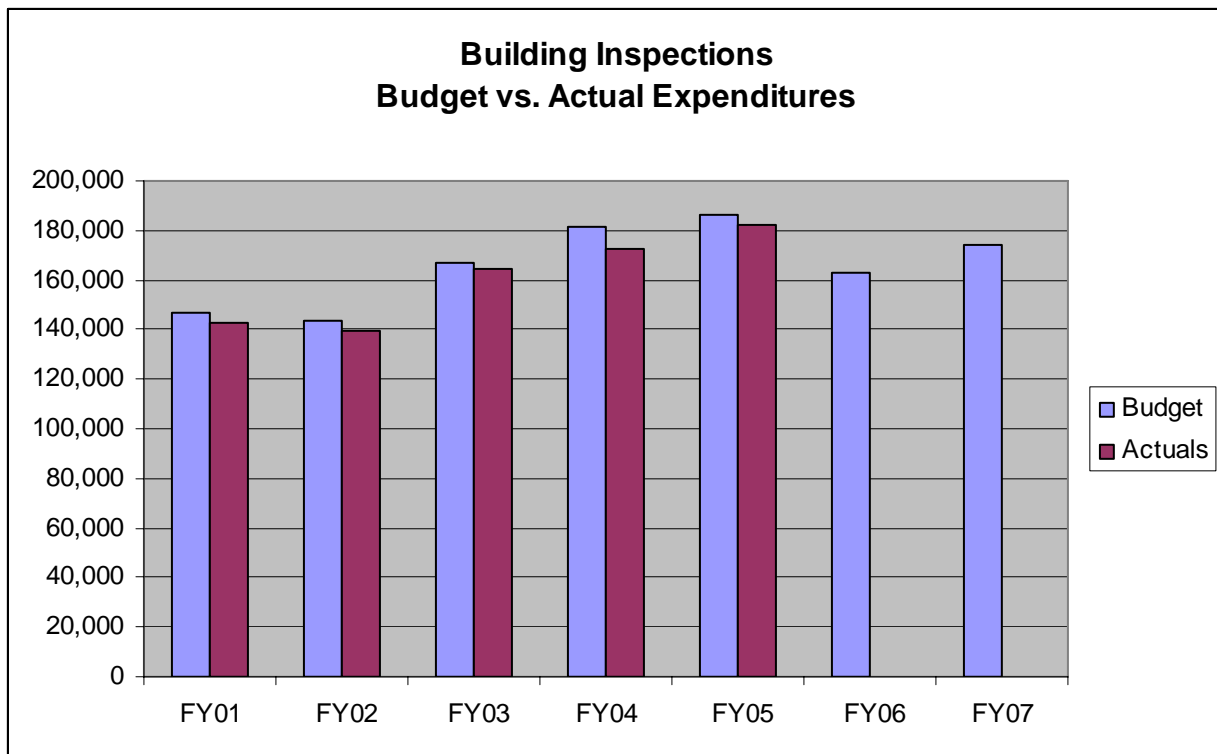


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***FLUVANNA FIRE &amp; RESCUE SQUAD***</b>						
Liabil/Disabil/Vehicle Insurance	33,075	33013	34,729	34,729	38,465	10.8%
Scottsville Volunteer Fire Co.	7,000	7000	7,250	7,250	7,519	3.7%
Scottsville Vol. Rescue Squad	7,000	7000	7,250	7,250	7,519	3.7%
Fire & Rescue Assn (Opr & Cap)	567,808	633201	585,000	592,789	605,000	3.4%
State Fire Funds	22,750	-30975	25,000	39,334	45,250	81.0%
Two for Life Funds	9,600	11105	10,000	13,000	18,847	88.5%
<b>TOTAL FIRE AND RESCUE:</b>	<b>647,233</b>	<b>660344</b>	<b>669,229</b>	<b>694,352</b>	<b>722,600</b>	<b>8.0%</b>
<b>***FIRE DEPT. - FOREST WARDEN***</b>						
Forest Fire Suppression (State)	6,818	5,491	5,491		5,419	-1.3%
<b>TOTAL FOREST WARDEN:</b>	<b>6,818</b>	<b>5,491</b>	<b>5,491</b>	<b>0</b>	<b>5,419</b>	<b>0.0%</b>

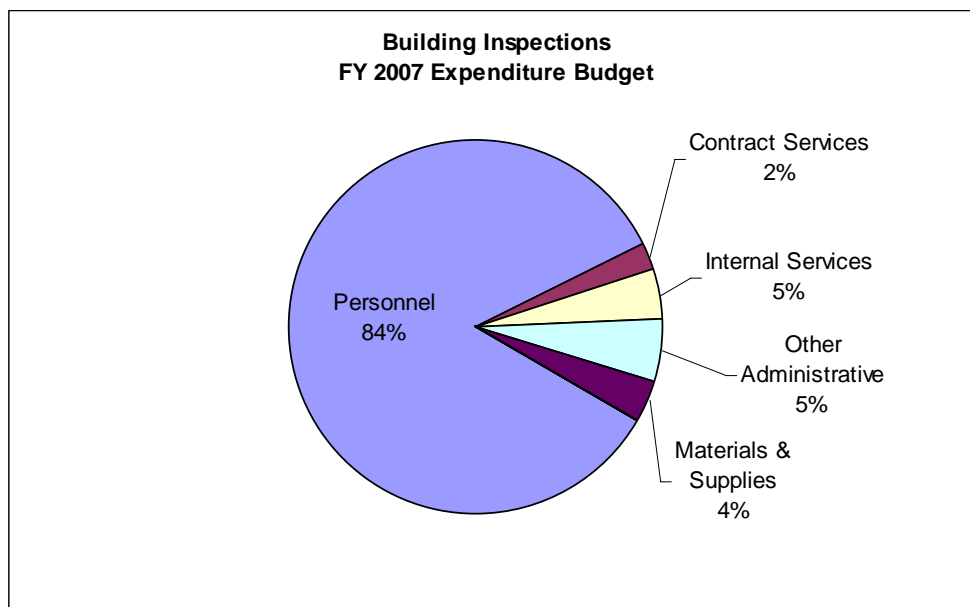


## **BUILDING INSPECTIONS**

The Building Inspection Department is charged by the state to administer and enforce locally the provisions of the Virginia Uniform Statewide Building Code (USBC). Code adopted by the Commonwealth of Virginia under the USBC encompasses the International Building Code (IBC), the International Residential Code (IRC), and a host of other publications dedicated to specific trades. The two person plan review staff provides detailed reviews of building plans for both commercial and residential construction. The staff provides final documentation in the form of a Certification of Occupancy.



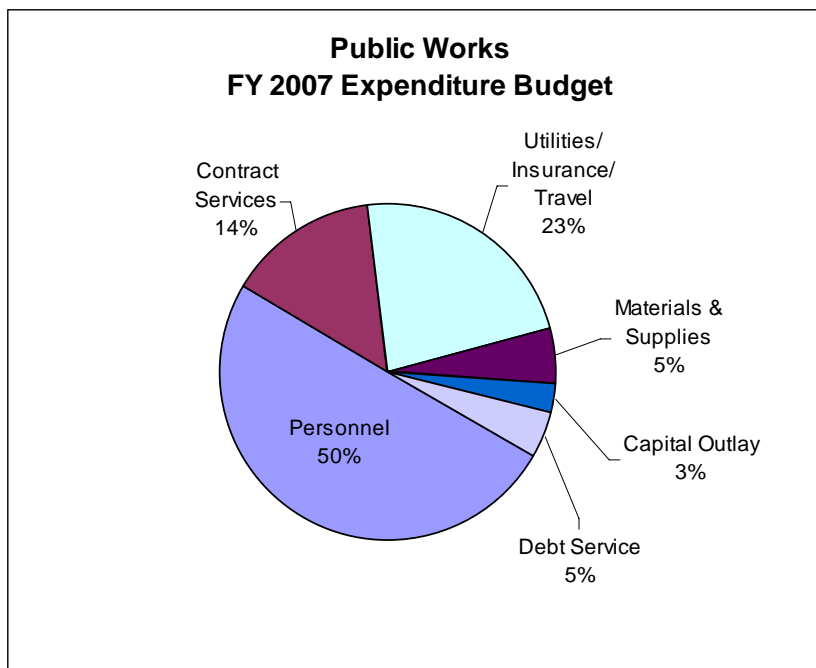
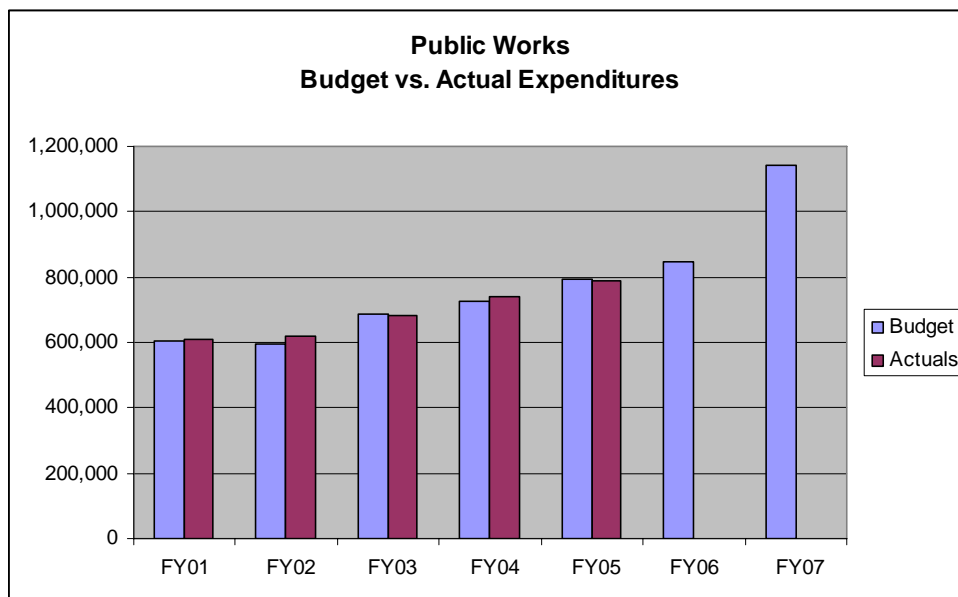
Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***BUILDING INSPECTIONS***</b>						
Salaries and Wages-Regular	99,445	99,455	103,732	103,732	107,256	3.4%
FICA	7,608	6,846	7,936	7,936	8,205	3.4%
VRS	7,956	8,185	8,537	8,537	13,128	53.8%
Hospital/Medical Plans	10,673	12,816	13,245	13,245	15,046	13.6%
Group Insurance	318		332	332	1,309	294.3%
Workers' Compensation	1,691	2,603	1,763	2,772	2,131	20.9%
Temporary Help Service Fee	3,000	1,047	0	0	0	-
Professional Services			3,000	2,000	3,000	0.0%
Contract Services	39,897	39,897	0	0	500	-
Bldgs/Equip/Vehicle Rep&Maint	800	636	850	850	0	-100.0%
Advertising	350	420	175	175	175	0.0%
Vehicle Replacement Reserve			8,000	0	8,000	0.0%
Postal Services	300	197	350	300	350	0.0%
Telecommunications	1,900	1,090	1,750	1,100	1,750	0.0%
Motor Vehicle Insurance	1,280	1,056	1,280	1,196	1,276	-0.3%
Conventions and Education	600	170	600	300	600	0.0%
Dues and Association Memberships	175	95	190	190	200	5.3%
Refunds-Building Permits	1,000	255	1,000	1,000	1,000	0.0%
Building Permit Surcharge	3,800	2,501	3,800	3,800	3,800	0.0%
Office Supplies	2,180	1,676	2,300	2,000	2,300	0.0%
Vehicle Fuel						
Vehicle and Powered Equip. Supplies	3,270	2,921	3,500		2,900	-17.1%
Books and Subscriptions	300	703	300	3,300	1,100	266.7%
Communications Equipment	0			200		-
Motor Vehicles and Equipment	0					-
<b>TOTAL:</b>	<b>186,543</b>	<b>182,569</b>	<b>162,640</b>	<b>152,965</b>	<b>174,026</b>	<b>4.2%</b>



# COMMUNITY SERVICES

## **PUBLIC WORKS**

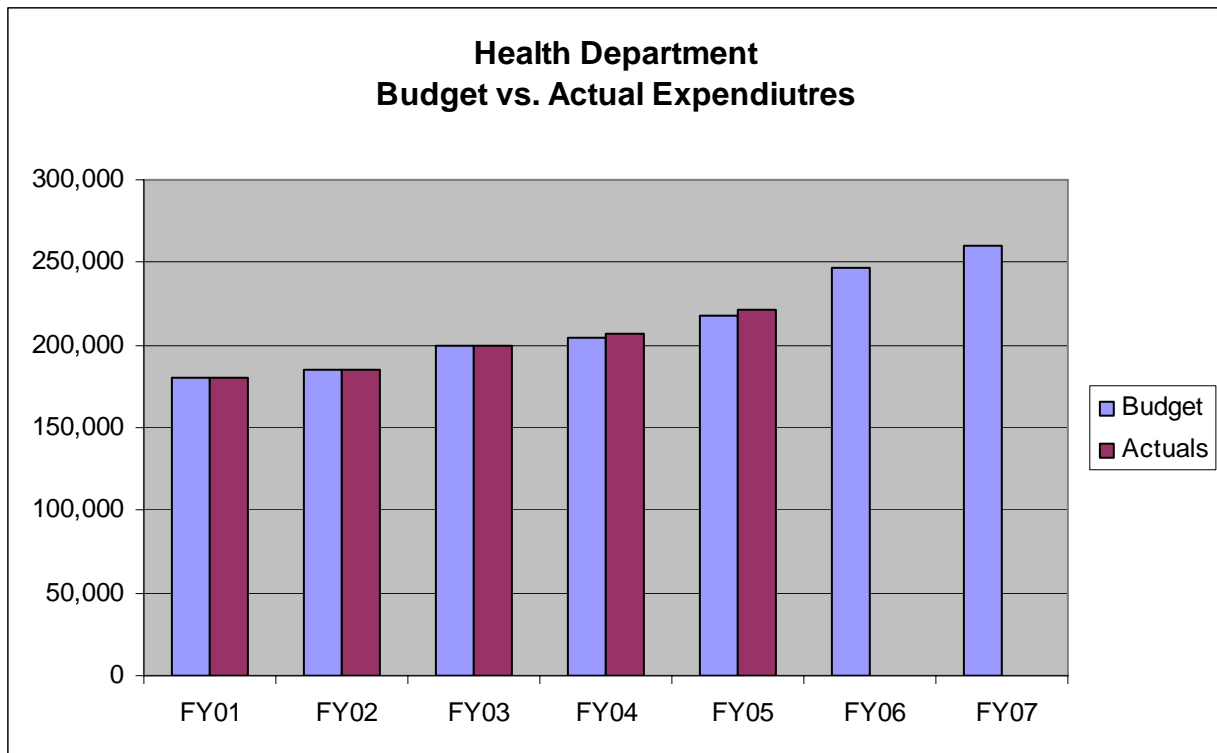
The Public Works department provides for maintenance of all non-school County owned facilities. This maintenance consists of minor in-house repairs and alterations to the buildings as well as related mechanical, electrical and plumbing systems. The department also provides for coordination of outside contractors or technicians performing work at the various County facilities. The department ensures that all facilities are operational so that the various County departments can function without interruption and within a safe environment. The department receives a litter grant each year. Midway through FY2006 full responsibility for maintaining public property was assigned to public works. With this transition several employees were transferred from the parks and recreation department to the public works department. Funding for those positions was transferred as well hence the noticeable increase in the FY2007 budget.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***PUBLIC WORKS***</b>						
<b>***LITTER GRANT***</b>						
Other Operating Supplies	5,600	11,095	5,600	5,600	5,000	-10.7%
<b>***BUILDING &amp; GROUNDS***</b>						
Salaries and Wages- Regular	264,867	269,553	279,443	279,000	402,646	13.8%
Salaries and Wages - Overtime	4,000	1,560	3,000	2,400	3,000	0.0%
Part Time Salaries and Wages	9,677	19,243	10,254	18,000	16,608	62.0%
FICA - Employer Share	21,003	22,938	22,161	23,500	32,072	44.7%
VSRS- Employer Share	21,189	22,091	22,998	23,000	49,284	114.3%
Health Insurance - Employer Share	33,472	30,783	35,904	36,000	56,725	58.0%
Life Insurance - Employer Share	848	0	894	0	4,912	449.4%
Worker's Compensation	5,362	5,976	4,900	6,365	8,836	80.3%
Engineering Services	15,000	383	10,000	6,000	8,000	-20.0%
Contractual Services	4,500	1,385	4,500	3,500	4,500	0.0%
Bldgs/Equip/Vehicles Rep.&Maint.	45,000	48,252	47,500	45,000	55,000	15.8%
Vehicle Repairs & Maintenance						-
Maintenance Service Contracts	64,000	73,327	82,000	84,000	86,000	4.9%
Advertising	1,500	0	1,250	1,200	1,250	0.0%
Laundry and Dry Cleaning	6,500	6,751	6,500	6,900	8,000	23.1%
Electrical Services	116,000	105,714	121,500	123,000	125,000	2.9%
Heating Services	42,500	57,524	46,500	66,000	66,000	41.9%
Water Services	11,000	10,820	11,000	11,000	11,000	0.0%
Street Lights	2,000	1,781	2,000	2,000	2,000	0.0%
Postage		59	0	100	300	-
Telecommunications	4,500	7,859	8,000	8,000	8,000	0.0%
Boiler Insurance	2,700	2,411	2,700	2,294	2,500	-7.4%
Other Property Insurance	26,712	20,108	29,000	30,103	31,500	8.6%
Automobile Insurance	4,500	3,169	4,500	4,186	4,900	8.9%
General Liability Ins.	7,500	7,181	7,500	6,732	7,000	-6.7%
Travel - Mileage			0		300	-
Travel (Conv. & Education)	1,700	1,772	1,250	1,200	1,250	0.0%
Office Supplies	6,000	2,720	4,500	4,000	4,000	-11.1%
Agricultural Supplies			0		9,000	-
Janitorial Supplies	11,200	6,145	10,000	9,500	12,250	22.5%
Materials and Supplies	15,000	11,654	15,000	12,000	15,350	2.3%
Vehicle Fuel					8,000	
Vehicle and Equipment Supplies	6,000	9,755	12,000	6,000	6,000	-50.0%
Uniforms and Wearing Apparel	0		0			-
Other Operating Supplies	0	200	0			-
Machinery and Equipment	2,600	8,600	2,500	9,500	11,500	360.0%
Communications Equipment	1,500	1,001	1,500	1,000	1,000	-33.3%
Motor Vehicle					19,500	-
Alterations to County Buildings	28,000	14,981	32,500	11,000	51,500	58.5%
<b>TOTAL:</b>	<b>791,930</b>	<b>786,791</b>	<b>848,854</b>	<b>848,080</b>	<b>1,139,683</b>	<b>34.3%</b>

## HEALTH DEPARTMENT

The Health Department is responsible for promoting the health of County residents by reducing the spread of communicable diseases and providing preventive services such as health education and risk identification. The department receives funding from the state and the county. There is no significant increase in the FY2007 budget for this department.

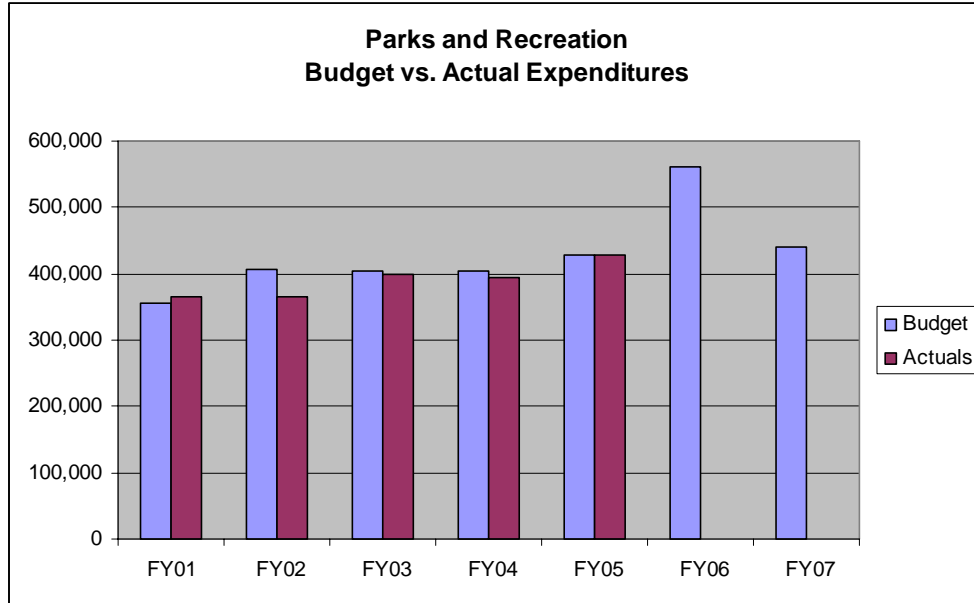


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***HEALTH DEPARTMENT***</b>						
Payment to Health Department	217,775	221,366	246,825		260,400	5.5%
<b>TOTAL:</b>	<b>217,775</b>	<b>221,366</b>	<b>246,825</b>	<b>0</b>	<b>260,400</b>	<b>5.5%</b>

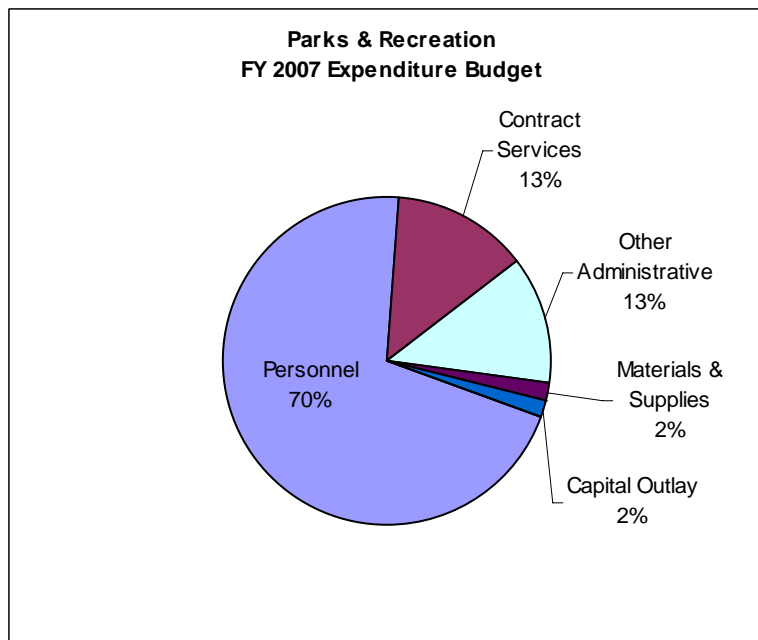


## **PARKS AND RECREATION**

The Department of Parks and Recreations strives to provide public recreation services, leisure services and develop adequate facilities that address the expressed needs of all County citizens. In the planning and implementation of leisure services, the Department strives to provide activities for all age groups. The departments seeks to involve the community in determining needs for services, devising innovative programs, maintaining coordination with other agencies and departments for optimum services for the public, and to involve the County in planning and developing recreation facilities.



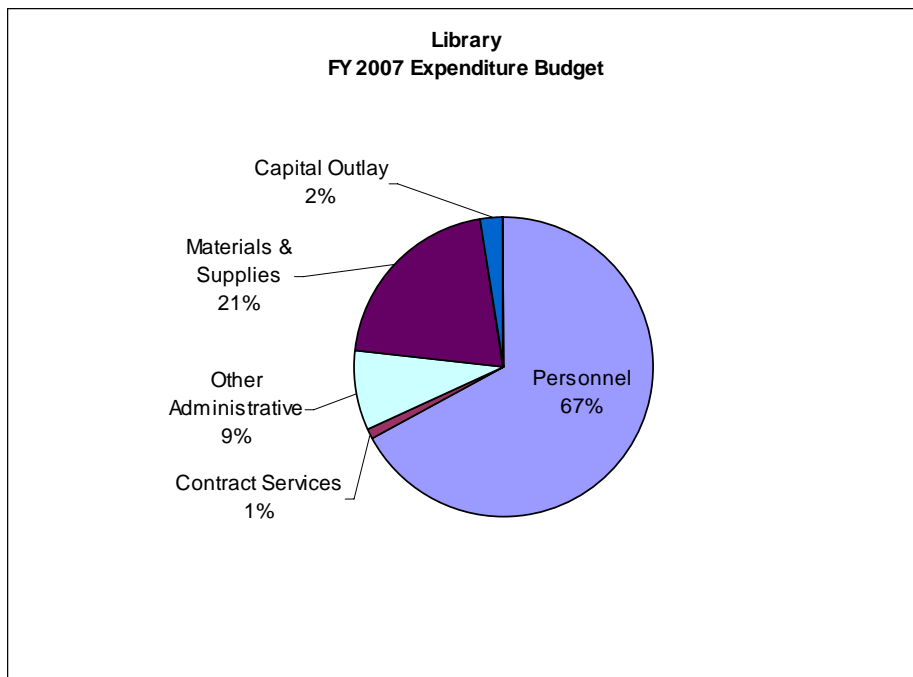
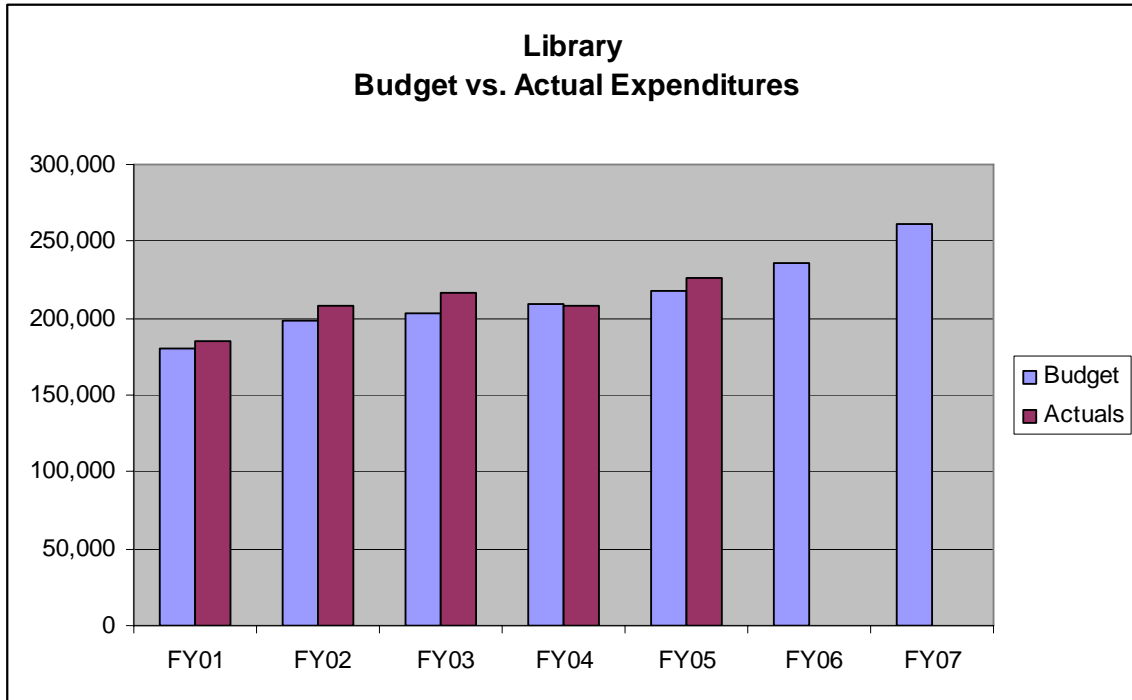
In FY06, funds previously budgeted in a separate fund for Parks and Recreations were consolidated to better account for expenditures.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***PARKS &amp; RECREATION***</b>						
Salaries & Wages, Regular	224,951	215,813	224,656	224,656	148,599	-33.9%
Salaries & Wages, Part-time	61,413	49,726	71,951	92,380	75,725	5.2%
FICA	21,907	19,260	22,690	24,390	17,161	-24.4%
VRS	20,436	11,119	22,180	22,180	23,999	8.2%
Health Insurance - Employer Share	21,643	33,175	48,814	48,814	41,314	-15.4%
Life Insurance - Employer Share	720		719	719	1,813	152.2%
Worker's Compensation	4,147	8,314	2,591	2,591	2,090	-19.3%
Instructional Services			41,000	44,000	45,000	9.8%
Professional Service - other	500		0	932	0	-
Contract Services	0	1,027	2,000	5,000	7,200	260.0%
Bldgs/Equip/Vehicle Rep.&Maint.	8,000	11,437	8,300	8,300	0	-100.0%
Maintenance Contract	4,000	4,662	3,000	3,000	0	-100.0%
Printing & Duplication	500	167	7,500	4,000	6,600	-12.0%
Advertising	500	1,485	0	200	300	-
Uniform Rental and Cleaning	2,000	1,834	1,500	1,500	0	-100.0%
Port-A-John Rental	3,500	3,024	2,500	2,500	0	-100.0%
Postage	1,500	1,383	1,000	1,500	1,500	50.0%
Telecommunications	7,500	8,179	7,500	7,500	7,500	0.0%
Vehicle Insurance	3,850	6,776	4,480	4,480	2,552	-43.0%
Recreational Supplies		613	22,000	20,000	22,000	0.0%
Recreation Trips			3,000	6,000	10,500	250.0%
Amusement Tickets		3,225	9,000	9,000	9,000	0.0%
Travel (mileage)	1,000	998	500	1,000	800	60.0%
Travel (Conv./Educ.)	2,500	1,649	2,500	2,500	2,000	-20.0%
Dues/Memberships	500	300	500	399	500	0.0%
Penalty/Interest - Surchar		20				-
Office Supplies	2,500	5,126	2,000	3,500	2,250	12.5%
Agricultural Supplies	9,000	4,896	9,000	6,000	0	-100.0%
Janitorial Supplies	2,750	2,567	2,750	2,000	0	-100.0%
Repairs & Maintenance Supplies	3,500	7,383	2,500	2,500	1,000	-60.0%
Vehicle Fuel						
Vehicle Maintenance	4,000	6,579	4,000	4,000	2,500	-37.5%
Uniforms/Wearing Apparel	500	494	200	200	500	150.0%
Books/Publications	300		300	300	150	-50.0%
Other Operating Supplies	8,000	4,002	1,000	1,565	1,000	450.0%
Machinery/Equipment	5,500	2,685	9,000	6,000	5,500	-100.0%
Furniture/Fixtures- replc	500	245	1,000	500	0	-100.0%
ADP Equipment - replc	1,000	1,121	0	0	1,900	-
Site Improvements			19,000	19,000	0	-100.0%
VISA Holding		588		907	0	-
<b>TOTAL</b>	<b>428,617</b>	<b>427,687</b>	<b>560,631</b>	<b>584,013</b>	<b>440,953</b>	<b>-21.3%</b>

## LIBRARY

The Fluvanna County Library Board and staff support the educational needs, informational needs, leisure needs and provide cultural opportunities to every individual in the community. The Adopted Fiscal Year 2007 Capital Improvements Plan includes funding allocation for constructing a new Library at Pleasant Grove. The Library Board, staff and citizens are overjoyed with the approval by the Board of Supervisors and are anxiously awaiting the day when they start utilizing their new facility.

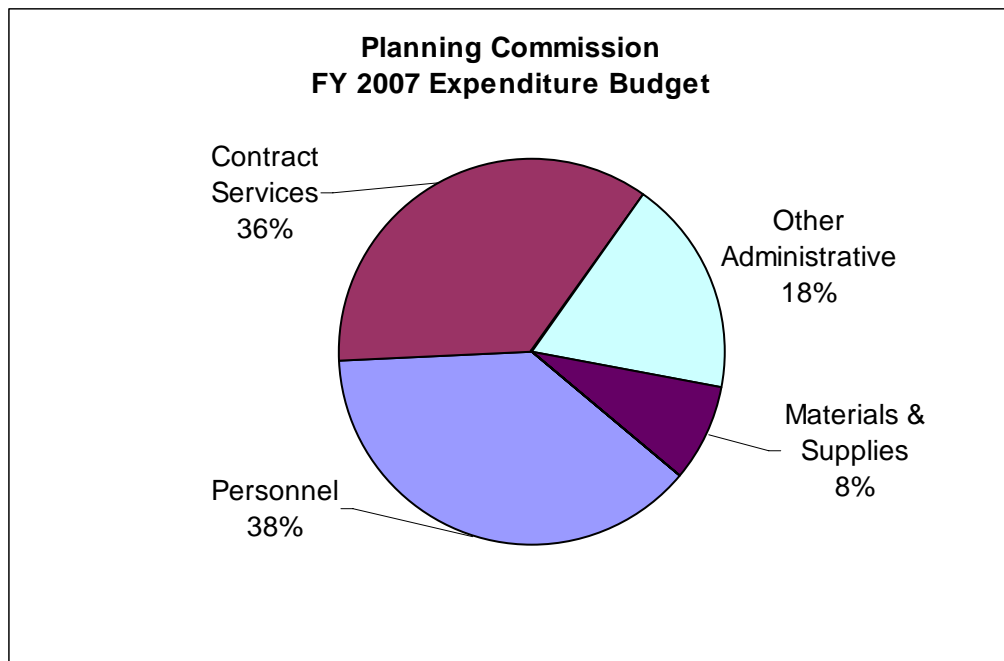
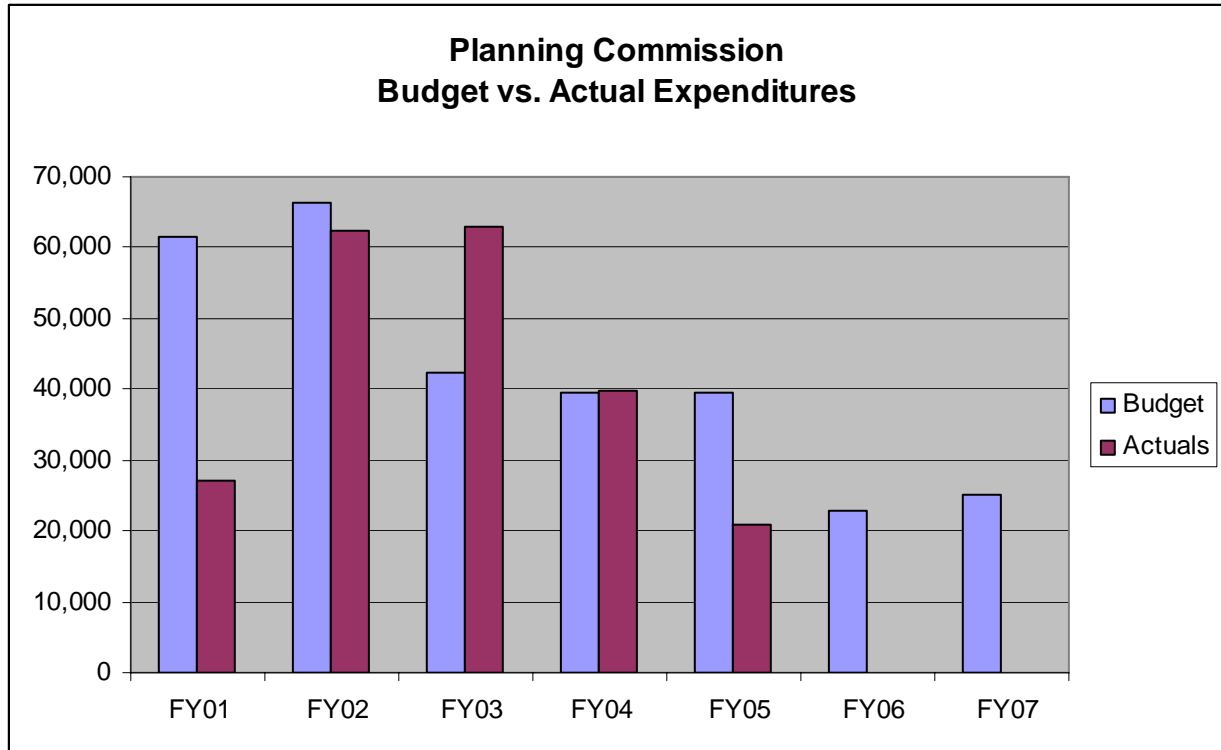


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR  FY06 to FY07
<b>***LIBRARY***</b>						
Salaries and Wages-Regular	90,571	90,126	94,598	94,598	99,066	4.7%
Part Time Wages	24,414	22,965	27,737	27,737	29,977	8.1%
FICA	8,797	8,229	9,359	9,359	9,872	5.5%
VRS	7,245	7,417	7,785	7,785	13,873	78.2%
Hospital/Medical Plans	9,814	11,472	11,808	11,808	20,447	73.2%
Group Insurance	290		303	303	1,209	299.0%
Worker's Compensation	136	168	147	179	207	40.8%
Bldgs/Equip/Vehicle Rep&Maint	3,200	2,747	3,000	3,000	3,000	0.0%
Contract Services	500		500	500	250	-50.0%
Electrical Services	8,000	7,833	8,000	8,000	8,000	0.0%
Heating Services-Inc. Gas, Coal,Oil	1,000	1,000	1,500	1,500	1,500	0.0%
Postal Services	775	620	500	500	550	10.0%
Telecommunications-State	1,500	1,500				-
Telecommunications	4,500	4,071	3,000	3,000	4,000	33.3%
Travel/Mileage	300	211	300	300	350	16.7%
Travel/Conventions & Education	500	110	450	450	450	0.0%
Dues and Association Memberships	450	410	450	450	450	0.0%
Office Supplies	4,000	5,020	3,500	3,500	4,000	14.3%
Books and Subscriptions		716			0	-
Other Operating Supplies-State	1,922	2,992			0	-
Other Operating Supplies	6,000	3,983	1,000	1,000	500	-50.0%
Furniture and Fixtures	300	284	300	300	300	0.0%
ADP Equipment						-
Gates Foundation Library Grant						-
						-
<b>SUB-TOTAL:</b>	<b>218,214</b>	<b>218,880</b>	<b>174,237</b>	<b>174,269</b>	<b>198,001</b>	<b>13.6%</b>
						-
<b>***LIBRARY - STATE AID***</b>						-
(moved to Dept 73100)						-
Regular Salaries - Library						-
Telecommunications		429	3,000	3,000	7,000	133.3%
Books and Subscriptions		27	50,000	50,000	50,000	0.0%
ADP Supplies		6,934	8,467	9,573		-
ADP Equipment - replc					6000	-
						-
<b>SUB-TOTAL:</b>	<b>0</b>	<b>7,390</b>	<b>61,467</b>	<b>62,573</b>	<b>63,000</b>	<b>2.5%</b>
						-
						-
<b>TOTAL:</b>	<b>218,214</b>	<b>226,270</b>	<b>235,704</b>	<b>236,842</b>	<b>261,001</b>	<b>10.7%</b>

# PLANNING AND DEVELOPMENT

## **PLANNING COMMISSION**

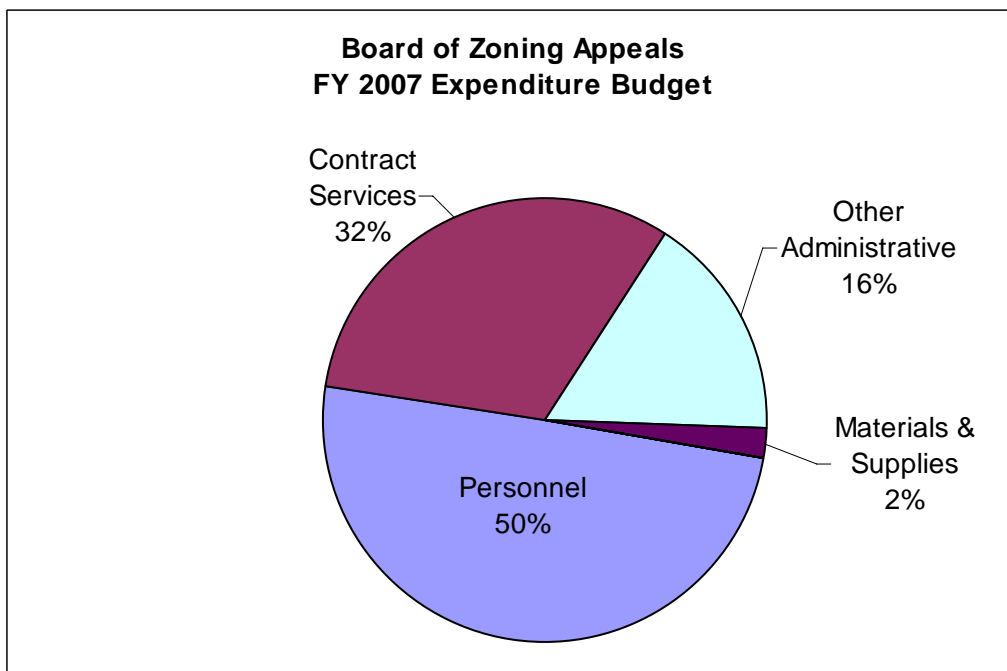
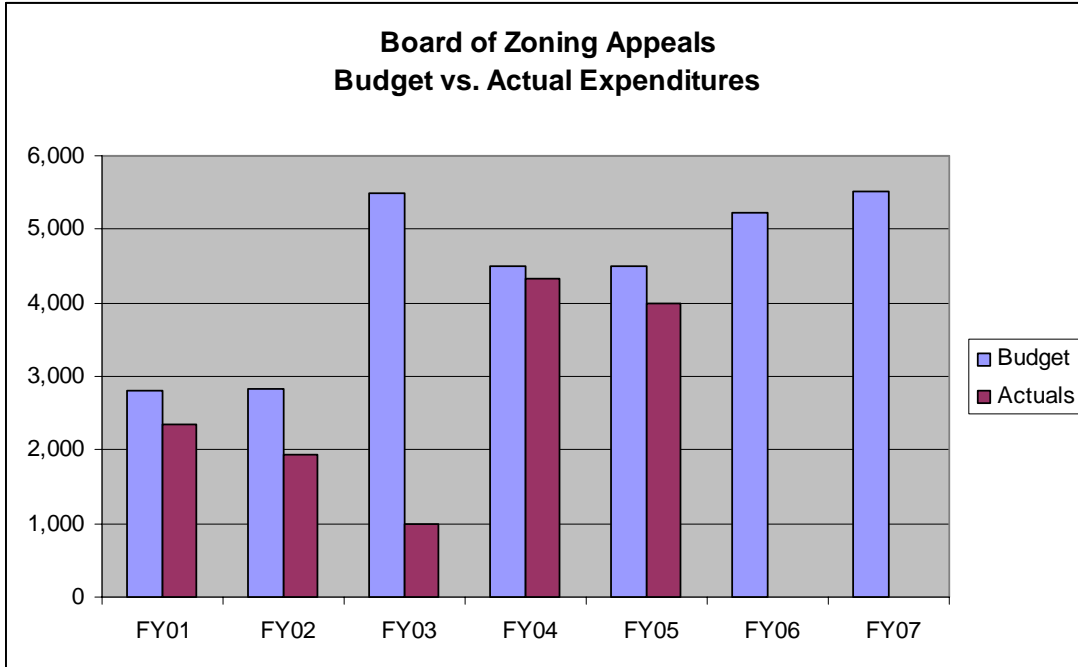
The Planning Commission consist of six members, appointed by the Board of Supervisors, all of whom reside in the county and represented each of the election districts. Each Commission member is required to have qualifying knowledge and experience to make decisions regarding questions of community growth and development.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***PLANNING COMMISSION***</b>						
Compensation - Commission	13,200	12,000	8,400	9,600	9,600	14.3%
Professional Services	10,000	632	0		0	-
Printing	5,000		1,500	1,500	1,500	0.0%
Advertising	4,500	4,023	6,500	22,400	7,500	15.4%
Postage	1,000	785	1,200	1,200	1,200	0.0%
Travel - Mileage	1,000	77	500	500	500	0.0%
Travel - Education	2,500	2,111	2,500	2,500	2,500	0.0%
Dues & Memberships	400		400	400	400	0.0%
Office Supplies	1,900	1,301	2,000	2,000	2,000	0.0%
						-
						-
<b>TOTAL:</b>	<b>39,500</b>	<b>20,929</b>	<b>23,000</b>	<b>40,100</b>	<b>25,200</b>	<b>9.6%</b>

## **BOARD OF ZONING APPEALS**

The Board of Zoning Appeals (BZA) consists of five members, appointed by the Circuit Court of Fluvanna County. The BZA is authorized to: 1) hear and decide appeals from any order, requirement, decision or determination made by an administrative officer in the administration or enforcement of the zoning ordinance or of any ordinance adopted pursuant to it, 2) upon appeal or original application in specific cases such variance from the terms of the zoning ordinance as will not be contrary to the public interest, when, owing to special conditions, a literal enforcement of the provisions will result in unnecessary hardship; provided that the spirit of the ordinance shall be observed and substantial justice done, 3) hear and decide appeals from the decision of the zoning administrator, and 4) hear and decide applications for interpretation of the district map where there is any uncertainty as to the location of a district boundary.

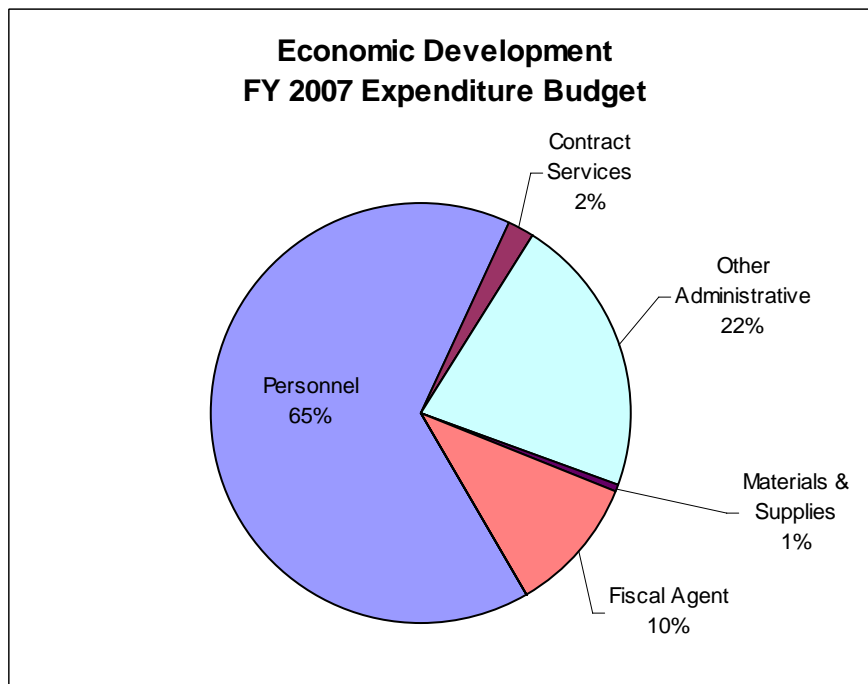
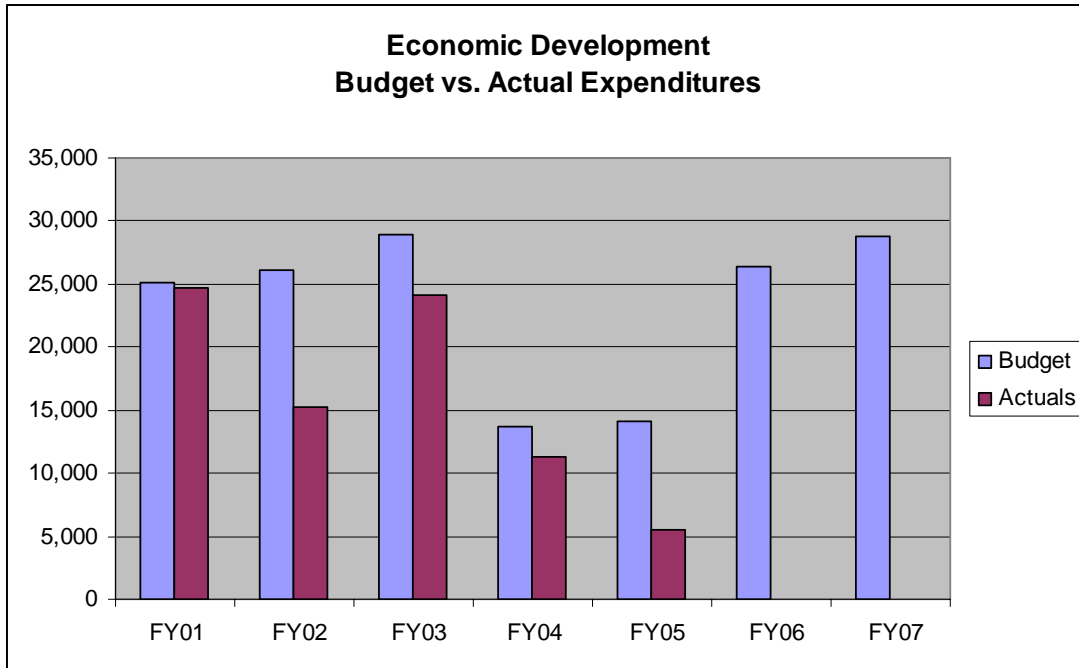


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***BOARD OF ZONING APPEALS***</b>						
Compensation - Board	2,000	2,000	2,750	2,750	2,750	0.0%
Advertising	1,500	1,718	1,750	1,750	1,750	0.0%
Travel - Mileage	120	73	100	99	150	50.0%
Travel - Education	750	36	500	872	750	50.0%
Office Supplies	120	160	125	125	125	0.0%
						-
						-
<b>TOTAL:</b>	<b>4,490</b>	<b>3,987</b>	<b>5,225</b>	<b>5,596</b>	<b>5,525</b>	<b>5.7%</b>



## **ECONOMIC DEVELOPMENT**

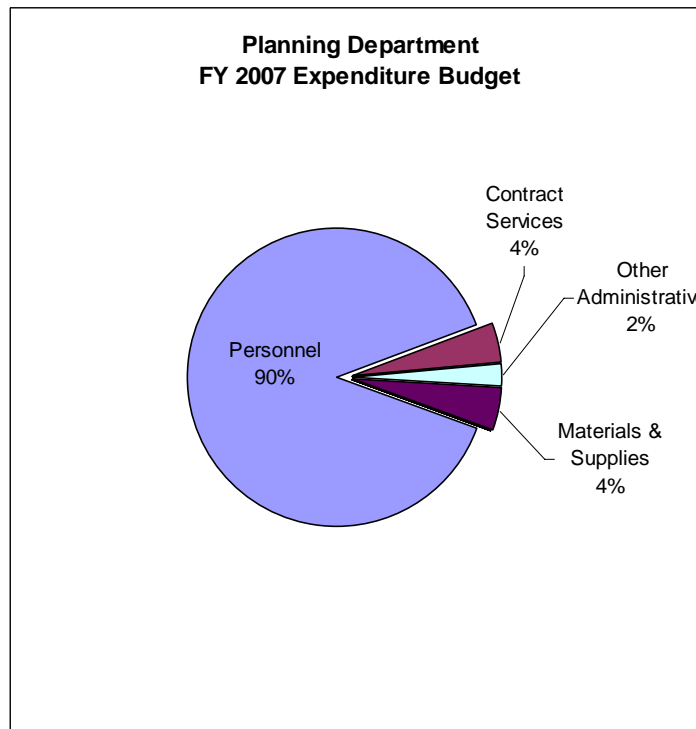
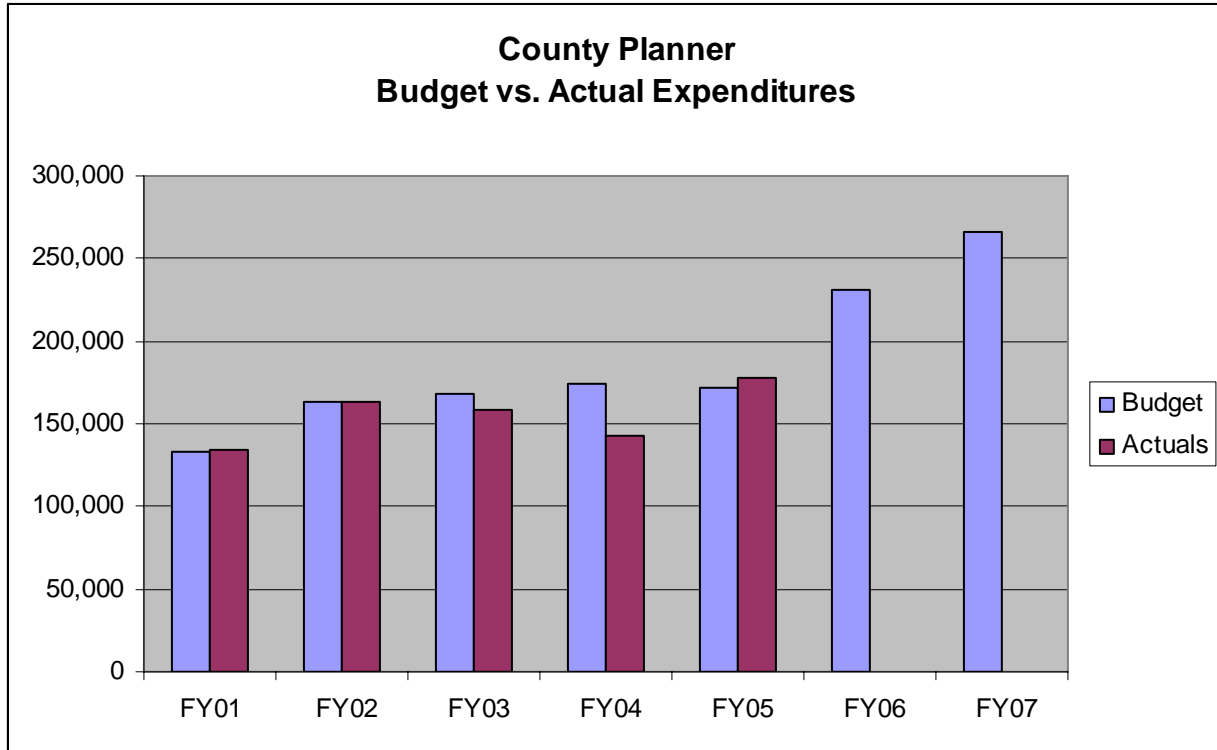
The County's economic development efforts are headed by an active Economic Development Commission and a part-time coordinator in conjunction with County Administration. These efforts include the recent drafting and adoption by the BOS of an Economic Development Plan, participation in the Comprehensive Plan process, infrastructure recommendations and meetings with current and prospective business owners. The increase in part-time staffing consists of a clerical position for 10 hours per week and increased hours for the economic development coordinator. The contribution to the Thomas Jefferson Partnership for Economic Development was funded in FY07, however the expense was moved to the regular governmental agency budget.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***ECONOMIC DEVELOPMENT***</b>						
Part-time Salaries & Wages	7,200		9,753	2,203	18,000	84.6%
FICA				7,800	746	-
Consultants	0		0	0	300	-
Printing and Binding	500		300		300	0.0%
Postal Service	350		250		250	0.0%
Telecommunications	400		400		750	87.5%
Travel	1,000		750	0	750	0.0%
Conventions/Education	750		500		750	50.0%
Fluvanna Co. Ind. Dev. Auth.	1,000	1,000	1,000		1,000	0.0%
Fluvanna Chamber of Commerce	2,400	250	2,400	0	2,400	0.0%
Jeff Reg Part'Ship-Econ Dev			10,500	0	0	-100.0%
Dues/Memberships		4,250			300	-
Office Supplies	300		300		20	-93.3%
Other Operating Supplies	200		200		200	0.0%
Fluvanna Co. Ind. Dev. Auth.						-
Fluvanna Chamber of Commerce						-
Tourist Center - Zion Crossroads					3000	-
						-
<b>TOTAL:</b>	<b>14,100</b>	<b>5,500</b>	<b>26,353</b>	<b>10,003</b>	<b>28,766</b>	<b>9.2%</b>

## COUNTY PLANNER

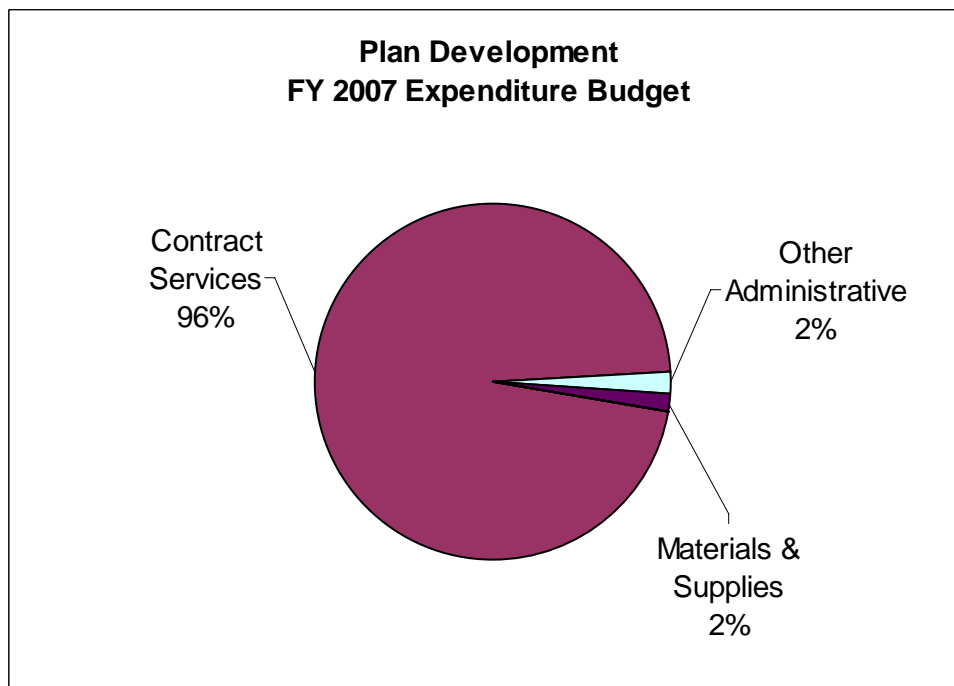
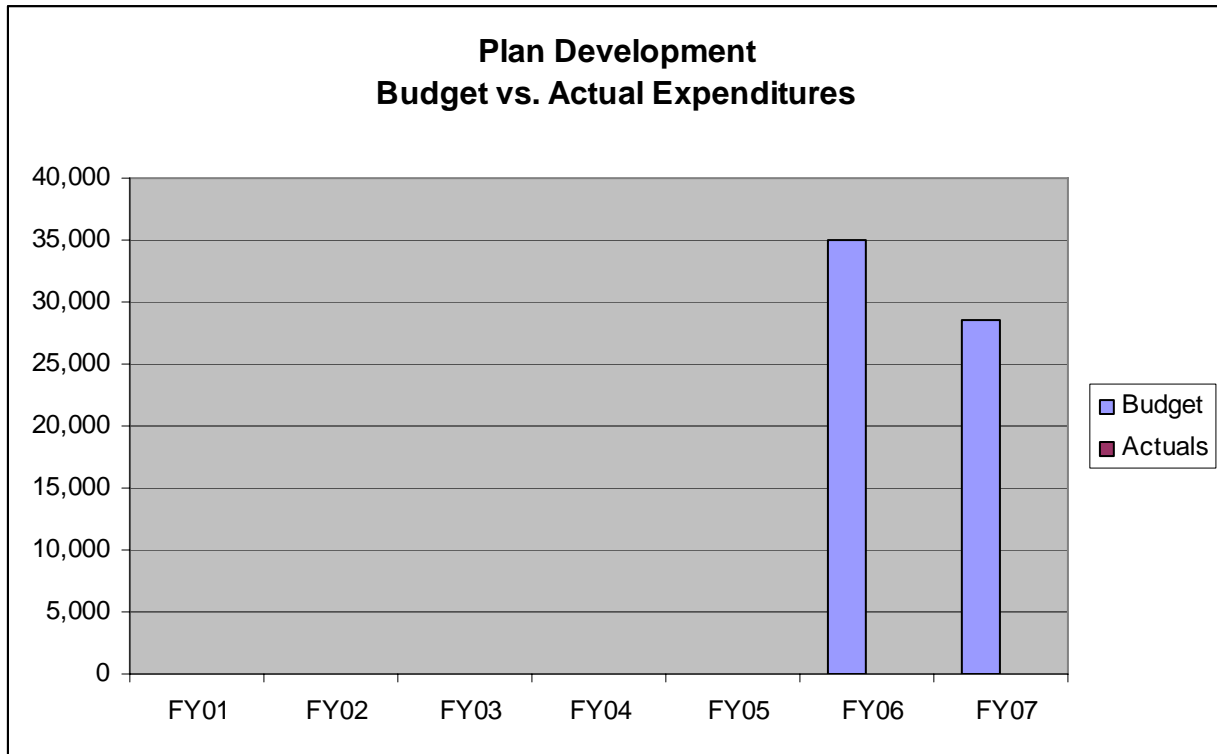
The County Planner is responsible for planning, directing, coordinating and supervising planning programs, services, staff and functions. The Planning Director coordinates work with the County Administrator and department directors as well as provide staff and technical resource support to the Planning Commission and other boards and commissions as needed.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
<b>***COUNTY PLANNER***</b>						
Salaries & Wages -Regular	111,841	118,739	147,201	147,201	168,855	14.7%
Part-Time Salaries	5,663	1,499	5,816	5,816	6,057	4.1%
FICA	8,989	8,217	11,830	11,830	13,380	13.1%
VRS	8,947	9,205	12,173	12,173	20,668	69.8%
Health Insurance- Employer Share	9,417	17,920	24,012	19,460	24,653	2.7%
Life Insurance- Employer Share	358		476		2,060	332.8%
Worker's Compensation	141	194	186	400	1,160	523.7%
Professional Services	10,000	3,874	11,000	11,000	11,000	0.0%
Comp. Plan Public Info Tools			0			-
Postal Services	950	225	950	700	700	-26.3%
Telecommunications	1,000	1,272	1,000	900	1,000	0.0%
Auto Insurance	590	528	640	598	1,280	100.0%
Travel/Subsistence & Lodging		721	1,500	1,500	1,500	0.0%
Conventions/Education	1,600	1,969	1,500	1,500	1,500	0.0%
Dues/Memberships	650	507	650	650	650	0.0%
Office Supplies	2,000	886	2,250	2,250	2,250	0.0%
Vehicle & Powered Equipment Supplie	3,500	1,296	3,500	3,500	3,500	0.0%
Books & Subscriptions	150	156	150	157	200	33.3%
Other Operating Supplies	1,500	5,196	1,000	1,000	1,000	0.0%
ADP Supplies	4,750	4,923	5,000	5,000	5,000	0.0%
GIS Development						-
						-
						-
<b>TOTAL:</b>	<b>172,046</b>	<b>177,327</b>	<b>230,834</b>	<b>225,635</b>	<b>266,413</b>	<b>15.4%</b>

## PLAN DEVELOPMENT

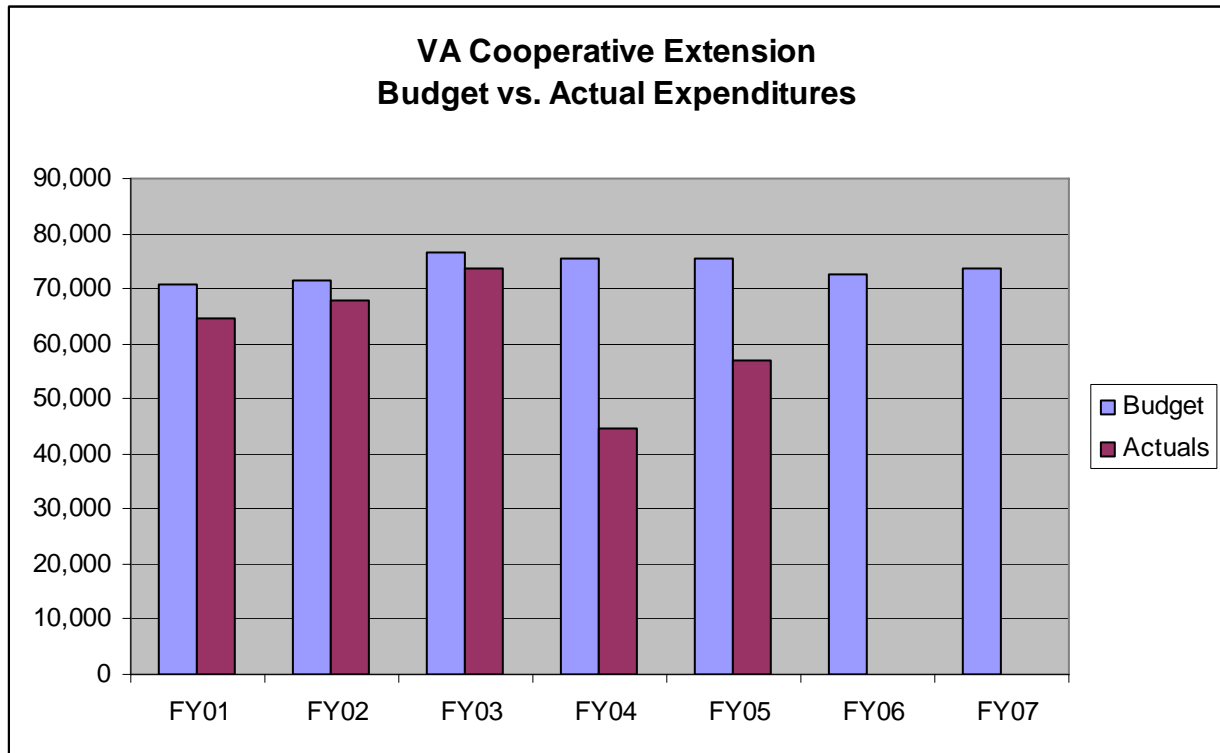
Plan Development was developed to be used in conjunction with the Comp plan update and for the purpose of conducting public meetings pertaining to the Comp Plan update, community plans, and other community-based planning.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
<b>***PLAN DEVELOPMENT***</b>						
Professional Services - Comp Plan			23,000	12,000	20,000	-13.0%
Printing & Binding			5,000	0	5,000	0.0%
Advertising			5,000	2,500	2,500	-50.0%
Postage			1,000	500	500	-50.0%
Office Supplies			1,000	500	500	-50.0%
Lake Mont. Plann. (loc. Match)						-
						-
<b>TOTAL:</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>15,500</b>	<b>28,500</b>	<b>-18.6%</b>

## VA COOPERATIVE EXTENSION

Virginia Cooperative Extension provides every citizen of the county access to the wealth of knowledge available through Virginia Tech, a land-grant university. The extension office provides educational programs to individuals, families, organizations, and communities in four broad areas: agriculture and natural resources, 4-H youth development, family and community sciences and food, nutrition and health.



Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR <i>FY06 to FY07</i>
<b>***VA COOPERATIVE EXTENSION***</b>						
Salaries and Wages-Regular	52,381	31,483	0	49,682	0	-
Part-Time Salaries and Wages-Reg.	5,000	3,845	2,500	5,000	0	-100.0%
Benefits	13,987	8,784	0	12,781		-
Telecommunications	2,100	1,672	2,100	1,800	1,800	-14.3%
VA Cooperative Extension			66,368		70,000	5.5%
Dues and Association Memberships	260	258	250	421	300	20.0%
Other Operating Supplies	1,100	10,255	1,000	5,000	1,000	0.0%
Agricultural Supplies	500	500	500	700	500	0.0%
						-
						-
<b>TOTAL:</b>	<b>75,328</b>	<b>56,797</b>	<b>72,718</b>	<b>75,384</b>	<b>73,600</b>	<b>1.2%</b>

## NON-PROFITS

Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***REGIONAL AGENCIES - GOV.***</b>						
Piedmont Va. Comm. College	16,432	16,432	16,432		16,432	0.0%
Small Business Development Center	2,500	2,500	4,500		5,000	11.1%
T J Planning Dist. Comm.	20,110	20,110	23,000		24,837	8.0%
Soil & Water Conser. Dist.	5,500	5,500	7,500		7,500	0.0%
Jefferson Area Board/Aging	80,580	80,080	83,000		95,000	14.5%
MACAA	34,000	34,000	37,000		40,249	8.8%
Region Ten Community Services	57,000	57,000	70,000		73,500	5.0%
JAUNT	33,580	33,580	42,715		55,000	28.8%
Emergency Medical Serv Council	14,976	14,976	15,276		15,658	2.5%
TJ Partnership for Economic Develop.					12,500	-
Piedmont Housing Alliance					5,000	-
Children, Youth & Family Services					2,500	-
						-
<b>TOTAL:</b>	<b>264,678</b>	<b>264,178</b>	<b>299,423</b>	<b>0</b>	<b>353,176</b>	<b>18.0%</b>

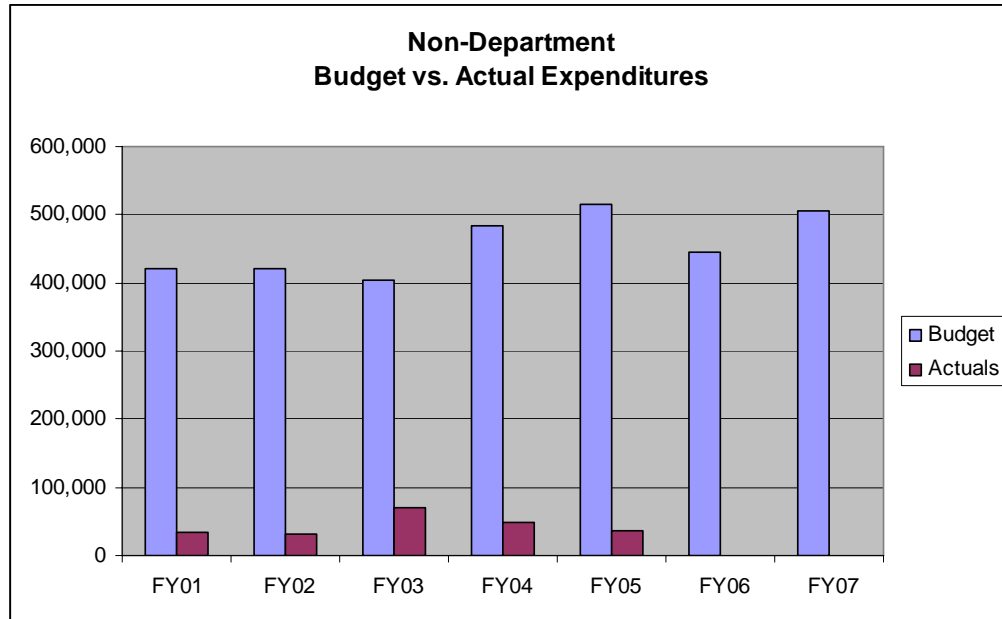
<b>***REGIONAL AGENCIES - NONPROF.***</b>						
Shelter For Help/Emergency	9,952	9,952	10,250		10,750	4.9%
Offender Aid & Restoration	1,550	1,550	1,597		2,000	25.2%
Legal Aid	3,594	3,594	3,700		3,700	0.0%
Charlottesville Free Clinic	500					-
Sexual Assault Resource Agency			1,500		1,500	0.0%
StreamWatch					1,000	-
						-
<b>TOTAL:</b>	<b>15,596</b>	<b>15,096</b>	<b>17,047</b>	<b>0</b>	<b>18,950</b>	<b>11.2%</b>

<b>***COUNTY AGENCIES - NONPROF***</b>						
Fluvanna Housing Foundation	19,800	19,800	19,800		19,800	0.0%
Cultural Arts			10,000		10,000	0.0%
County Museum	1,000	1,000	1,000		1,000	0.0%
Leadership Development Program			1000		1,000	-100.0%
Youth Advisory Council					500	-
						-
<b>TOTAL:</b>	<b>20,800</b>	<b>20,800</b>	<b>31,800</b>	<b>0</b>	<b>32,300</b>	<b>1.6%</b>



## NON-DEPARTMENTAL

The non-departmental department is where the County allocates additional funds that are used throughout the fiscal year to supplement other department budgets as necessary in specific areas generally related to salaries, benefits and training. Departments are strongly encouraged to exercise frugality and contain spending within their adopted budget.

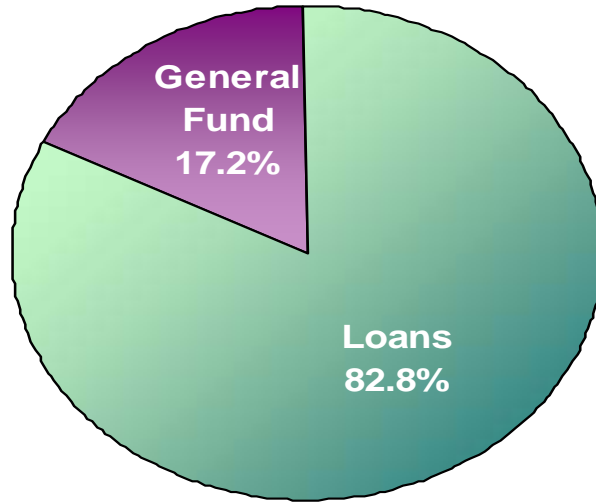


Description	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR FY06 to FY07
<b>***NON-DEPARTMENTAL***</b>						
Health Insurance Credit - VRS		736				
Health Insurance	55,000	875	45,000	25,000	0	-100.0%
Unemployment Insurance	8,000	240	8,000	8000	7,000	-12.5%
SLH	3,750	4,591	6,000	7188	7,188	19.8%
Annual/Sick Leave Liability	6,190		10,000	7500	12,500	25.0%
Employee Assistance Program	2,000		2,500	2500	2,500	0.0%
Pay Plan	0		0			-
Personnel Contingency	15,000		20,000	25000	35,000	75.0%
Other Property Insurance				5136	5,000	-
Cost Alloc. Refund Soc. Serv.	20,000	26,261	20,000	25000	25,000	25.0%
Employee Training	5,000	4,012	49,269	45000	50,000	1.5%
Contingency Grants	30,000	62	35,000	30000	40,000	14.3%
Contingency Fund	245,250	0	250,000	245000	265,000	6.0%
Paid Ambulance Services	100,000		0			-
VRS Increase	25,652		0		6,617	-
Sheriff's Recruitment/Ret. Prog.					50,000	-
<b>TOTAL:</b>	<b>515,842</b>	<b>36,777</b>	<b>445,769</b>	<b>425,324</b>	<b>505,805</b>	<b>13.5%</b>

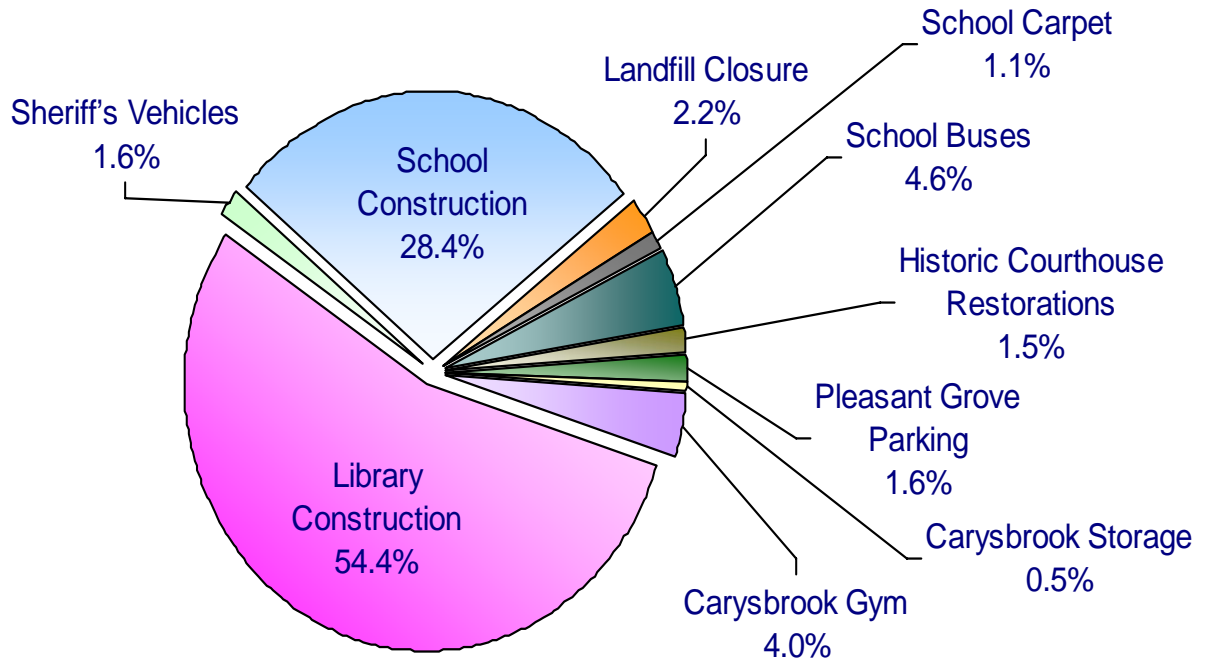
# CAPITAL AND SPECIAL OPERATING FUNDS

## FY 2007 CAPITAL IMPROVEMENT PLAN

### REVENUE SOURCES



### % OF TOTAL CIP BUDGET BY PROJECT



## CAPITAL IMPROVEMENTS

REVENUE	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected	FY07 Adopted Budget	% INCR/ DECR
School Buses	140,000		140,000		210,000	-50.0%
Historic Courthouse Restorations	0		45,000		70,000	-55.6%
Recreation Access Road			115,000			
Landfill Closure	50,000	100,000	100,000		100,000	0.0%
Capital Reserve	0		0			
Restrooms - Carysbrook & PG	0		21,500			
Agricultural Equipment	0		40,000			
HVAC - Administration Building	0		0			
Fork Union Community Plan	0		30,000			
Middle School HVAC	0		94,000			
School Carpet					50,000	
Carysbrook Gym					184,000	
Carysbrook Storage					22,000	
Pleasant Grove Parking					75,000	
Sheriff's Vehicle					75,000	
Carryover from FY03 for CIP		1,240,334				
Interest Earned on SNAP account		2,626				
<b>General Fund Revenue</b>	<b>190,000</b>	<b>1,342,960</b>	<b>585,500</b>	<b>0</b>	<b>786,000</b>	<b>34.2%</b>
Landfill Closure	50,000	100,000	50,000			
<b>Landfill Fund Revenue</b>	<b>50,000</b>	<b>100,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	
Soccer Field Development	0	70,000	17,000			
<b>Recreation Program Fund</b>	<b>0</b>	<b>70,000</b>	<b>17,000</b>	<b>0</b>	<b>0</b>	
Recreation Access Road	0		410,000	0		100.0%
VDOT Grant	310,000					
DEQ Revolving Loan Fund	1,104,312					
State Grant for Ball Fields	15,500					
<b>Revenue from Comm.</b>	<b>1,429,812</b>	<b>0</b>	<b>410,000</b>			
Soccer Field Development (US Soc)	54,460		52,400			
Transfer from General Fund	1,008,925					
Other Sources	1,745,555					
<b>Local , Non-govt'l Support</b>	<b>2,808,940</b>	<b>0</b>	<b>52,400</b>			
Water System Development (EPA)	481,805		1,000,000			
New Voting System (HAVA)	0		125,461			
Fork Union Community Plan	0		120,000			
<b>Subtotal - Federal Revenue</b>	<b>481,805</b>	<b>0</b>	<b>1,245,461</b>	<b>0</b>	<b>0</b>	
Human Services Building	0		250,000			
Fire/Rescue Buildings	650,000					
New High School					1,300,000	n/a
Library					2,484,877	n/a
<b>Subtotal - G.O. Bonds</b>	<b>650,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>3,784,877</b>	<b>1414.0%</b>
<b>Total Capital Revenue</b>	<b>5,610,557</b>	<b>1,512,960</b>	<b>2,610,361</b>	<b>0</b>	<b>4,570,877</b>	<b>75.1%</b>

## CAPITAL IMPROVEMENTS (Cont'd)

EXPENDITURES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected	FY07 Adopted Budget	% INCR/ DECR
School Buses	140,000	117,084				
Soccer Field Development	54,460					
ADA	30,000	16,661				
School Construction	50,000					
Baseball/Softball Field		29,580				
Community Center Renovations	23,000	33,187				
GIS	50,000	75,548				
Human Services Building		38,559				
Palmyra/PGrove Sewer System	1,488,801	62,156				
Rec Access Road	310,000	519				
Water System Development (EPA)	2,605,796	16,549				
Administration Bldg. Improvements	37,000	33,918				
Landfill Closure	100,000	200,000				
FUSD Rural Development Project		8,100				
Radio Communications		47,976				
Baseball/Softball Fields	71,500	17,424				
Palmyra Fire Station	450,000	17,863				
Lake Monticello Rescue Building	200,000					
Salaries		588				
Professional Services (high sch.)					1,300,000	
Heritage Trail						
Planning/Design		45,278				
Construction		125,635				
Other Project Costs		713				
Rec Access Road			525,000			
Water System Development (EPA)			1,000,000			
Lake Monticello Rescue		600,000				
Human Services Building			250,000			
Landfill Closure			150,000		100,000	-33.3%
New Voting System (HAVA)			125,461			
Restrooms - Carysbrook & PG			21,500			
Agricultural Equipment			40,000			
Fork Union Community Plan			150,000			
Middle School HVAC			94,000			
School Carpet					50,000	
School Buses			140,000		210,000	50.0%
Historic Courthouse Restorations			45,000		70,000	55.6%
Soccer Field Development			69,400			
Pleasant Grove Parking					75,000	
Carysbrook Storage (Public Wrks)					22,000	
Carysbrook Gym (Emergency Ctr)					184,000	
Library					2,484,877	
Sheriff's Vehicle					75,000	
<b>Total Capital Expenses</b>	<b>5,610,557</b>	<b>1,487,338</b>	<b>2,610,361</b>	<b>-</b>	<b>4,570,877</b>	<b>75.1%</b>

## COMPREHENSIVE SERVICES ACT

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget
Comprehensive Services	992,000	965,988	992,000	992,000	1,114,020
Transfer From General Fund	591,897	721,483	661,978	661,978	749,104
Administration - State Funds	7,736		7,736	7,736	7,736
VJCCCA Grant	9,204				See Fund 204
JAIBG Grant	67,500				See Fund 202
<b>TOTAL:</b>	<b>1,668,337</b>	<b>1,687,471</b>	<b>1,661,714</b>	<b>1,661,714</b>	<b>1,870,860</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	42,890	43,950	44,140	44,140	47,415
FICA	3,281	3,292	3,377	3,377	3,627
VRS	3,431	3,516	4,516	4,516	5,804
Hospital/Medical Plans	3,943	4,396	4,487	4,487	4,710
Life Insurance	137		141	141	578
Worker's Compensation	51	62	53	53	76
Professional Services	1,000	82	500	2,000	4,000
JAIBG Consultant Services		4,659	0		See Fund 202
VJCCCA Grant	9,204	7,742	0		See Fund 204
Postage	500	492	850	200	500
Phone Services	400	238	400	400	400
Mileage Reimbursement	1,000	352	500	500	500
JAIBG Travel		1,096			
Conventions & Education	500	350	750	100	750
CSA Purchase of Services	1,600,000		1,600,000	1,600,000	1,800,000
POS MANDATED FF4E		34,608			
POS MANDATED FFMP		7,883			
POS MANDATED FFOP		16,093			
POS MANDATED FC-TFC		177,902			
POS MANDATED FC4E		209,753			
POS MANDATED FCP-NON RES		254,464			
POS MANDATED SPED-OTHER		46,745			
POS NON-MANDATED		20,570			
POS MANDATED FC-RFC		244,432			
POS MANDATED SPED-RES		639,362			
Office Supplies	1,000	872	1,000	750	1,000
JAIBG Supplies					See Fund 202
Food Supplies & Food Services		96		400	500
Other Operating Supplies	1,000	897	1,000	0	1,000
JAIBG Equipment					See Fund 202
ADP Equipment		710			
<b>TOTAL:</b>	<b>1,668,337</b>	<b>1,869,163</b>	<b>1,661,714</b>	<b>1,661,064</b>	<b>1,870,860</b>

## DEBT SERVICE

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
State Grant Funds - Sch Const.	142,667	170,363	142,667	147,450	142,667	0.0%
Transfer From General Fund	1,298,002	1,157,875	939,523	287,215	1,451,532	-54.5%
<b>TOTAL:</b>	<b>1,440,669</b>	<b>1,328,238</b>	<b>1,082,190</b>	<b>434,665</b>	<b>1,594,199</b>	<b>-47.3%</b>
EXPENDITURES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
<b>***School Debt Service***</b>						
School Bus Short Term Loan						
Middle School-VP SA 1996	68,750	68,750	68,750	14,532	67,250	-2.2%
VP SA Administration Fees	3,000	5,750	4,500	1,500	5,750	27.8%
School Bus Short Term - Crestar						
Central Elem. VP SA-1995A	168,124	168,125	168,124	38,782	164,375	-2.2%
Courthouse Rev. Bnds. IDA						
VP SA 1999 Series-Central	86,450	86,450	86,450	18,800	84,275	-2.5%
Literary Loan 1999-Central	477,171	477,171	477,171	9,296	458,580	-3.9%
Gen. Oblig. School Bonds 2005A	158,000	182,101	85,000	85,000	643,201	656.7%
High School Renovation	300,000		0			
<b>***County Debt Service***</b>						
Courthouse Rev. Bnds. -IDA	179,174	192,744	192,195	192,195	170,768	-11.1%
Human Services Building						
<b>TOTAL:</b>	<b>1,440,669</b>	<b>1,181,091</b>	<b>1,082,190</b>	<b>360,105</b>	<b>1,594,199</b>	<b>47.3%</b>

## E-911

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
<b>***Other Local Taxes***</b>						
E-911 Taxes	290,250	302,993	310,750	310,500	297,000	-4.4%
Cellular and Other E911 surcharge		1,655	14,000	14,000	6,000	-57.1%
Proceeds from Sale of E-911	600	1,477	600	600	600	0.0%
Address Plate Fees	10,200	8,400	10,500	10,500	12,375	17.9%
<b>***State Funds***</b>						
Wireless E-911 Grant Funds	49,696	49,646	49,646	49,646	52,526	5.8%
Wireline E-911 PSAP Reimbursement		0				
<b>***Transfers***</b>						
Transfer from 911 Fund Balance			8,230	8,230	65,220	951.7%
<b>TOTAL:</b>	<b>353,895</b>	<b>364,171</b>	<b>393,726</b>	<b>393,476</b>	<b>433,721</b>	<b>10.2%</b>
EXPENDITURES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
Salaries & Wages – Regular	102,585	107,170	169,182	169,182	171,028	1.1%
Salaries & Wages – OT			2,500	2,500	3,000	20.0%
Part-Time Salaries & Wages	51,922	53,251	5,816	13,621	18,172	212.4%
FICA	11,820	12,047	15,245	15,245	14,474	-5.1%
VRS	8,207	9,878	13,151	13,151	20,934	59.2%
Hospital/Medical Insurance	11,829	17,095	22,430	22,430	29,369	30.9%
Group Life Insurance	328		526	526	2,087	296.8%
Worker's Compensation	185	185	240	240	303	26.3%
ADP Services					11,754	
Contract Services	25,500	13,454	40,060	30,000	29,126	-27.3%
Bldgs/Equip/Vehicle Rep&Maint.	21,763	11,635	7,150	7,150	7,150	0.0%
Telecommunications	55,364	45,523	52,364	52,364	58,364	11.5%
Lease of Equipment	56,912	57,913	56,912	56,912	56,912	0.0%
Subsistence & Lodging	1,000	227	1,000	1,000	1,000	0.0%
Conventions & Education	2,000	676	2,000	2,000	2,000	0.0%
Dues & Association Membership	630	641	850	850	850	0.0%
Office Supplies	1,850	2,001	2,000	2,000	2,000	0.0%
Vehicle Fuel					1,560	
Vehicle Repairs & Maintenance					1,000	
Vehicle Insurance					638	
Uniforms & Wearing Apparel	1,200	1,322	1,500	1,500	1,500	0.0%
Other Operating Supplies	800	593	800	800	500	-37.5%
VISA Holding		291				
<b>SUBTOTAL - Operations:</b>	<b>353,895</b>	<b>333,912</b>	<b>393,726</b>	<b>391,471</b>	<b>433,721</b>	<b>10.2%</b>
<b>***E911 CAPITAL EXPENDITURES***</b>						
E911 Capital Expenses	0	9,262				
Wireless 911 Equipment		1,152				
<b>SUBTOTAL - Capital:</b>	<b>0</b>	<b>10,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL:</b>	<b>353,895</b>	<b>344,326</b>	<b>393,726</b>	<b>391,471</b>	<b>433,721</b>	<b>10.2%</b>

## FORK UNION SANITARY DISTRICT

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
Other	458					
<b>***Transfers***</b>						
Transfer from FUSD Fund Balance					38,589	
<b>***FUSD Receipts***</b>						
Water Service Fees	299,000	276,496	305,000	297,500	305,000	0.0%
Water Connection Fees	7,000	1,275	7,000	6,000	7,000	0.0%
FUSD OP Revenue Interest		17				-
<b>TOTAL:</b>	<b>306,458</b>	<b>277,788</b>	<b>312,000</b>	<b>303,500</b>	<b>350,589</b>	-12.4%
<b>EXPENDITURES</b>						
Salaries & Wages-Regular	89,627	93,867	93,561	108,000	99,657	6.5%
S & W, Overtime	8,000	2,533			10,000	-
FICA - Employer Share	6,856	7,746	7,157	7,800	7,624	6.5%
VRSR Employer Share	7,170	7,611	9,571	9,600	12,198	27.4%
Health Insurance - Employer Share	13,757	15,868	16,291	16,300	17,329	6.4%
Life Insurance - Employer Share	287		299	0	1,216	306.7%
Worker's Compensation-VML	4,670	3,393	4,875	4,400	4,295	-11.9%
Professional Services	5,000	8,597	4,000	2,000	4,000	0.0%
County Attorney Services	1,000		500	500	500	0.0%
Permits & Fees	2,000	3,361	4,000	3,600	4,000	0.0%
Bldgs/Equip/Vehicle Rep&Maint.	7,000	2,204	8,000	4,500	6,000	-25.0%
Repair and Maintenance Supplies	11,000	8,376	11,000	9,000	9,000	-18.2%
Advertising	400		250	0	250	0.0%
Laundry & Dry Cleaning	2,700	2,894	2,700	3,000	2,800	3.7%
Purchased Services	10,000	5,252	10,000	6,000	7,000	-30.0%
Electrical Services	27,000	19,107	15,000	21,000	20,000	33.3%
Postal Services	1,700	968	1,700	1,200	1,650	-2.9%
Telecommunications	3,000	3,177	2,750	3,400	3,400	23.6%
Vehicle Insurance	2,552			2,300	2,550	-
Surety Bonds	500	100	400	100	100	-75.0%
Lease/Rent Water Rights	4,000	1,800	2,500	1,800	1,800	-28.0%
Travel (Education)	2,000	390	1,500	1,100	1,500	0.0%
Contribution to FUSD Fund Balance			34,876	0	0	-100.0%
Dues And Association Memberships	1,200	330	500	400	500	0.0%
Refunds	100		100	0		-100.0%
Bad Debt Expense	500	27,285	0	0		-
Office Supplies	1,200	2,041	1,200	1,500	1,200	0.0%
Chemicals	15,000	13,344	15,000	14,000	15,000	0.0%
Vehicle Fuel				3,000	3,000	
Vehicle and Powered Equipment Supp.	2,500	5,493	2,750	3,000	3,000	9.1%
Other Operating Supplies	6,000	3,787	1,000	400	500	-50.0%
Depreciation (Vehicle)					50,000	
Communications Equipment	2,500	21	1,000	550	1,000	0.0%
Motor Vehicles & Equipment	2,000	62,123	0	15,500	0	-
Rural Dev. Loan 99	59,520	40,964	59,520	<b>59,520</b>	<b>59,520</b>	0.0%
<b>TOTAL:</b>	<b>306,458</b>	<b>342,631</b>	<b>312,000</b>	<b>303,470</b>	<b>350,589</b>	12.4%



## LANDFILL

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
Landfill Receipts	455,000	442,030	493,500	485,000	580,000	17.5%
Landfill Rev. Interest	2,000		3,500		4,000	14.3%
Recycled Good Sales	3,000		4,500	4,000	5,000	11.1%
<b>TOTAL:</b>	<b>460,000</b>	<b>442,030</b>	<b>501,500</b>	<b>489,000</b>	<b>589,000</b>	<b>17.4%</b>
EXPENDITURES						<i>FY06 to FY07</i>
Salaries and Wages Regular	26,915	92,525	28,045	28,350	59,943	113.7%
Part-time Salaries and Wages	50,779		61,682	61,000	65,348	5.9%
FICA-Employer Share	5,944	6,393	6,864	6,800	7,290	6.2%
VSRS - Employer Share	6,216	6,410	6,499	6,000	6,916	6.4%
Health Insurance	13,757	16,944	23,181	23,000	21,556	-7.0%
Life Insurance - Employer Share	86		90	0	96	-100.0%
Worker's Compensation - VML	901	1,198	622	1,276	336	-46.0%
Professional Services	18,000	21,000	63,000	60,000	60,325	-4.2%
Engineering	21,916	21,916	0			
Prof. Serv. - L'fl Closure & Op	9,000	6,806	0			
Landfill Operator Contract	230,384	249,371	236,402	236,402	243,000	2.8%
Bldgs/Equip/Vehicle Rep&Maint.	5,000	7,312	8,000	4,500	8,000	0.0%
Advertising	500	116	250	250	250	0.0%
Laundry & Dry Cleaning	2,600	1,781	2,250	1,500	2,250	0.0%
Purchase of Services	2,714	3,053	2,800	2,000	2,800	0.0%
Electrical Services	750	-43	750	750	750	0.0%
Postal Services	1,000	32	250	250	250	0.0%
Telecommunications	2,000	1,497	1,850	1,800	1,850	0.0%
Vehicle Insurance	638	644	1,276	1,196	640	-49.8%
Lease Equipment	2,400	1,300	2,400	2,000	2,400	0.0%
Travel/Mileage	1,500		289			
Convention and Education			1,000	600	1,000	0.0%
Office Supplies	4,000	1,315	4,000	2,100	4,000	0.0%
Vehicle Fuel						
Other Operating Supplies	3,000	569	0	0		
Landfill Sinking Fund Reserves	50,000	50,000	50,000	45,000	50,000	0.0%
Landfill Closing - Earth Material					50,000	-
<b>TOTAL:</b>	<b>460,000</b>	<b>490,139</b>	<b>501,500</b>	<b>484,774</b>	<b>589,000</b>	<b>17.4%</b>

## RECREATION PROGRAM

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
***Dog Park Fund***						
Dog Park Fund		7,983	5,000	2,500	2,500	-50.0%
Playground Donations			3,000	1,500	1,500	
***COMMUNITY CENTER FEES***						
Community Center Classes	31,000	18,239				
Community Center Donations	1,000	898				
Resale	9,300	10,160				
Amusement Park Tickets	0					
Equip/Rental Services	3,300	3,307				
***Donations/Sponsorships/Gifts***						
Fourth of July Sponsorships			1,500	1,500	1,500	0.0%
Soccer Association Grant Match			15,000			-100.0%
Athletic Program Spon. (Basketball)			6,000	5,449	6,000	0.0%
SkatePark Donations/Sponsor						
<b>TOTAL:</b>	<b>127,575</b>	<b>115,954</b>	<b>30,500</b>	<b>10,949</b>	<b>11,500</b>	<b>-62.3%</b>
<b>EXPENDITURES</b>						
						<i>FY06 to FY07</i>
Playground Equipment						
Playground Equipment			3,000	3,000	1,500	-50.0%
Fourth of July Sponsorships						
Fourth of July Sponsorships			1,500	0	1,500	
***GENERAL ADMIN***						
Maintenance	1,000	800				
Other Expenses	1,000	690				
Training/Conferences	1,000	30				
Furniture/Fixtures	500	395				
Machinery/Equipment	6,500	6,365				
***Capital Improvements***						
Grant Match	15,000					
A & E Services		5,678				
Capital Improvements	15,000					
***DOG PARK FUND***						
Other Operating Expenses	0	951	3,500	1,000	1,000	-71.4%
Equipment	0	6,494	1,500	500	1,500	0.0%
Fourth of July Expenses		385	0			
Professional Services Other		36	15,000			
Transfers to Fund 302 (CIP)		70,000				
Basketball Sponsorship						
Recreational Supplies (Basketball)						
SkatePark Donations/Sponsor						
Recreational Supplies (Skatepark)						
<b>TOTAL:</b>	<b>127,575</b>	<b>179,404</b>	<b>30,500</b>	<b>4,500</b>	<b>11,500</b>	<b>-62.3%</b>

## DRUG FORFEITURE

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
						<i>FY05 to FY06</i>
Drug Forfeiture Fund Revenue	0	7,916	0		0	-
Interest Earned (February 2006 acct. split)						
Sheriff				70,000		
Commonwealth's Attorney				17,000		
<b>TOTAL:</b>	<b>0</b>	<b>7,916</b>	<b>0</b>	<b>87,000</b>	<b>0</b>	
EXPENDITURES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
Drug Forfeiture Fund Expend. (February 2006 acct. split)	0	0	0		0	
<b>***Sheriff's Dept. Expenditures***</b>						
Police Supplies						
Vehicles				70,000		
<b>***Commonwealth's Attorney Expenditures***</b>						
Equipment				17,000		
<b>TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,000</b>	<b>0</b>	

## GRANT PROGRAMS

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
<b>FUND 202 - Federal</b>						
<b>2004 Domestic Preparedness Grant</b>						
2004 Domestic Prprdness - Loc		15,778				
2004 Domestic Preparedness G		71,187				
<b>Subtotal 202 - Federal</b>	<b>0</b>	<b>90,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND 204 - State &amp; Local</b>						
<b>VJCCCA Grant</b>						
VJCCCA Grant			9,204		9,204	0.0%
JAIBG Grant			67,500			
<b>Driving School Fees - Transp.</b>		1,192				
<b>Transfer from General Fund</b>		15,180				
<b>Subtotal 204 - State &amp; Local</b>	<b>0</b>	<b>16,372</b>	<b>76,704</b>	<b>0</b>	<b>9,204</b>	<b>-88.0%</b>
<b>TOTAL:</b>	<b>0</b>	<b>106,379</b>	<b>76,704</b>	<b>0</b>	<b>9,204</b>	<b>-88.0%</b>

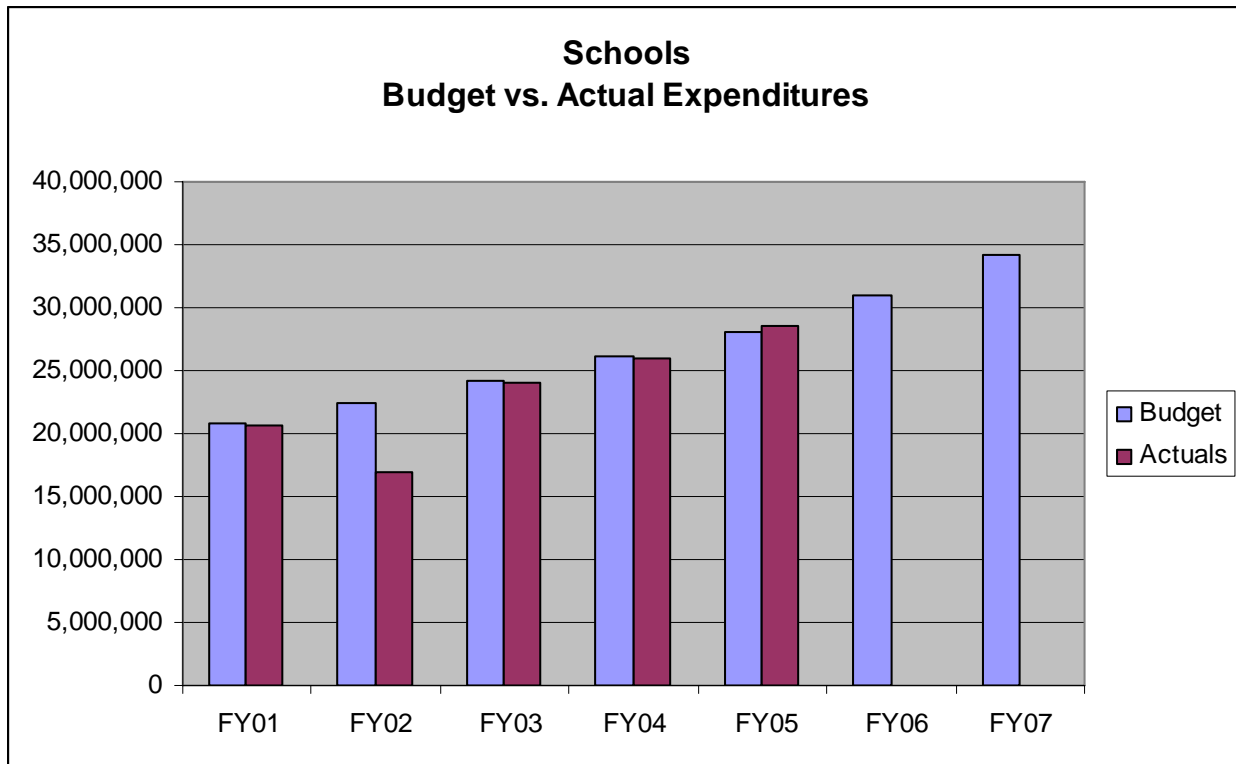
EXPENDITURES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR  <i>FY06 to FY07</i>
<b>FUND 202 - Federal</b>						
<b>2004 Domestic Prep. Grant</b>						
Machinery & Equipment		94,023				
<b>2005 Domestic Prep. Grant</b>						
Machinery & Equipment		900				
<b>DCJS FY05 Regional CRS</b>						
Management Consulting Service		4,000				
<b>DCHS CY05 CRS</b>						
ADP Supplies						
ADP Equipment New		8,210				
<b>DCJS Law Enforcement Grant</b>						
Salaries and Wages - Overtime		412				
<b>DMV Grant 2005</b>						
ADP Equipment - New		10,854				
Overtime						
<b>Community AEP</b>						
Machinery & Equipment - New		10,422				
<b>Commodity Flow Study</b>						
Professional Service - other		19,000				
<b>JAIBG Grant [FUND 202]</b>						
Staff Development		264	390			
Professional Services (Consultant)		40,969	58,800			
Transportation Service		1,626	10,140			
Travel		338	500			
Office Supplies		1,699	2,870			
Educational Supplies		488				
Educational and Recreational		488	2240			
Other Operating Supplies			60			
<b>Subtotal 202 - Federal</b>	<b>0</b>	<b>193,693</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	
<b>FUND 204 - State &amp; Local</b>						
<b>LCAR</b>						
ADP Supplies		2,000				
<b>VJCCCA Grant [FUND 204]</b>						
Consulting Services			9,204		9,204	0.0%
<b>Subtotal 204 - State &amp; Local</b>	<b>0</b>	<b>2,000</b>	<b>9,204</b>	<b>0</b>	<b>9,204</b>	<b>0.0%</b>
<b>TOTAL:</b>	<b>0</b>	<b>195,693</b>	<b>84,204</b>	<b>0</b>	<b>9,204</b>	<b>-89.1%</b>

# SCHOOLS

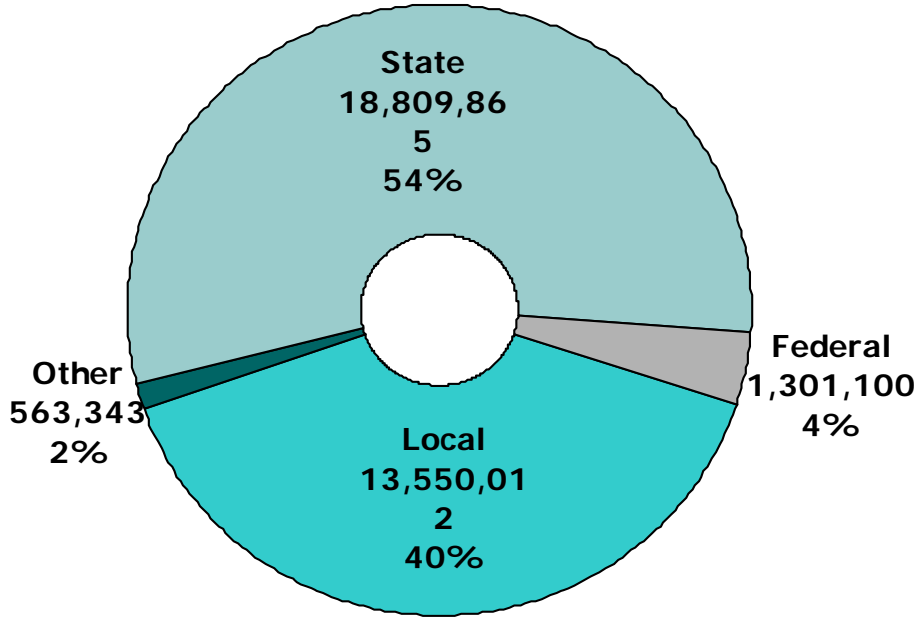
Fluvanna County offers both public and private education set in a rural area of Central Virginia. The county operates five public schools – three elementary, one middle school and one high school. .

The superintendent’s office is located within the School Board Administration building on Route 15 – the old Palmyra Elementary School. In the public school system, special programs for students with exceptional needs are provided in addition to the regular school programs. These include programs for: special education, gifted and talented, career-technical education, alternative education, and remedial reading and math. In addition to academics, the High School offers an athletic program which competes in the Jefferson District (AA) of the Virginia High School League.

Three private schools are also located within the county, they include Fork Union Military Academy, Oakland School and Open Door Christian School.



## SCHOOL FUNDING BY SOURCE



## LOCAL FUNDING FOR SCHOOLS

<b>Year</b>	<b>Local Funding</b>	<b>% Change</b>	<b>Total Budget</b>	<b>% Change</b>
FY07	13,550,012	3.6%	34,224,320	10.6%
FY06	13,076,906	6.3%	30,956,006	10.6%
FY05	12,304,105	3.8%	28,000,000	7.1%
FY04	11,854,001	8.0%	26,152,339	8.3%
FY03	10,973,757	11.4%	24,157,221	7.6%
FY02	9,848,849	10.0%	22,445,348	8.0%
FY01	8,955,975	6.9%	20,782,627	6.8%
FY00	8,376,043	10.4%	19,457,665	8.4%
Average increase FY99-07:		7.6%		8.4%

## SCHOOLS BUDGET

REVENUES	FY05 Budget	FY05 Actuals	FY06 Budget	FY06 Projected Revenues	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
Rebates & Refunds		7,603				
Insurance		11,017				
Other		306,662				
Pay/Another County		238,061				
SS Hard to Serve Grant						
<b>Subtotal Local Funds</b>	<b>0</b>	<b>563,343</b>	<b>0</b>	500,000	563,343	#DIV/0!
<b>STATE</b>						
State Revenue	14,494,895		16,578,000	16,578,000	18,809,865	13.5%
Basic School Aid		9,177,054				
GED		7,859				
Summer Remedial		56,466				
Foster Care		4,628				
Adult Education		14,105				
Gifted Ed SOQ		88,602				
Remedial Ed SOQ		95,418				
OTHER STATE FUNDS		21,435				
Sp.Ed. SOQ		872,392				
Textbook Payments		143,399				
Vocational Ed. SOQ		134,039				
Instr. Social Security		424,935				
Inst. Retirement		357,688				
Early Reading Intervention		23,291				
At Risk 4 Yr Olds		55,339				
Governor's School		266,606				
Lottery		538,316				
Sp.Ed.Homebound		2,521				
Sp.Ed Tuition		270,339				
Voc. Ed./Equip/State		2,522				
Vox.Ed./State		479				
Sp.Ed.Foster Child		16,785				
At-Risk		44,398				
Alt.Ed. (Return)		179,419				
SOL Remediation		0				
Primary Class Size		62,077				
Mentor Teacher		3,089				
Sales Tax		2,388,108				
SOL Algebra Readiness		10,262				
<b>Subtotal State Aid</b>	<b>14,494,895</b>	<b>15,261,571</b>	<b>16,578,000</b>	16,578,000	<b>18,809,865</b>	13.5%

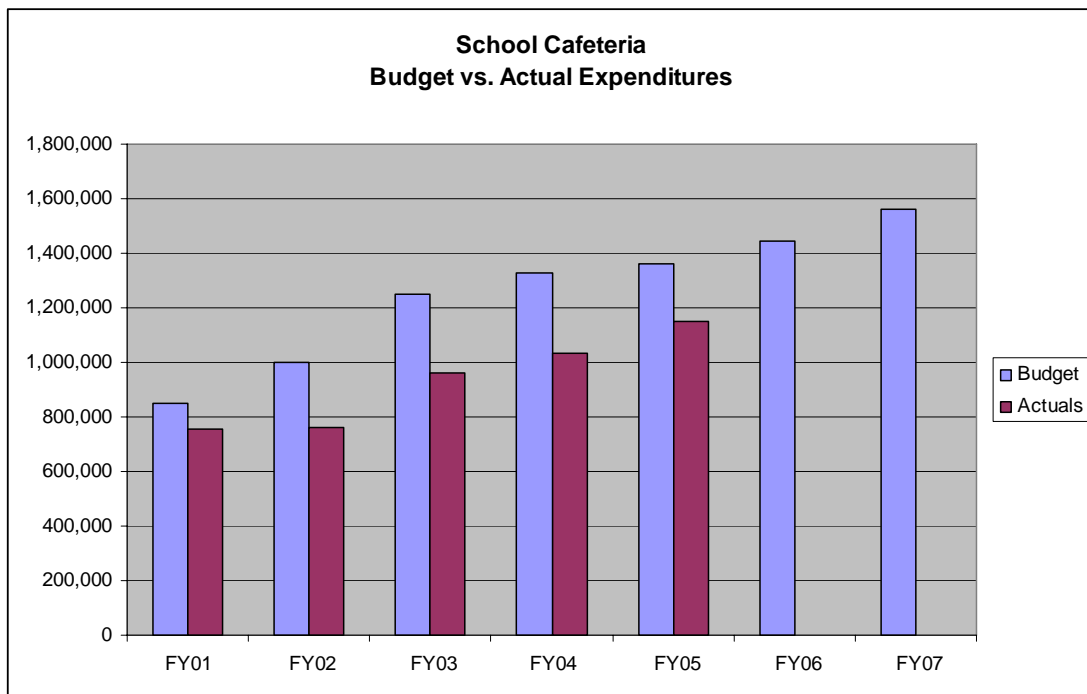


<b>FEDERAL</b>	1,201,000		1,301,100			
Title 1 (84-101)		321,914				
State assessments (84.369)		11,697				
Title 6 (84.298)		11,886				
Title II Part D (84.318) Lit. Chall.		5,945				
Title VI-B Sp. Ed. (80.027)		505,047				
Voc. Ent.(C. P.) (80.049)		44,382				
Title II Part A - (84.367)		99,274				
Drug Free Sch. (84.186)		17,587				
AP Test Fee (84-330)		156				
Family Literacy (84.002)		162,371				
Preschool Handicap. (84.173)		40,457				
<b>Subtotal Federal Aid</b>	<b>1,201,000</b>	<b>1,220,717</b>	<b>1,301,100</b>	1,301,100	<b>1,301,100</b>	0.0%
<b>REV. FROM INDEBTEDNESS</b>						
VPSA		48,930				
Technology (SNAP)						
<b>FUND TRANSFERS</b>						
Transfers Fr General Fund	12,304,105	11,381,102	13,076,906	13,076,906	<b>13,550,012</b>	3.6%
<b>TOTAL:</b>	<b>28,000,000</b>	<b>28,475,662</b>	<b>30,956,006</b>	<b>31,456,006</b>	<b>34,224,320</b>	10.6%

<b>EXPENDITURES</b>	<b>FY05 Budget</b>	<b>FY05 Actuals</b>	<b>FY06 Budget</b>	<b>FY06 Projected Expenditures</b>	<b>FY07 Adopted Budget</b>	<b>% INCR/ DECR</b>
						<i>FY06 to FY07</i>
VASS Expenses		183,230				
Instruction	28,000,000	21,407,304	30,956,006		34,224,320	10.6%
Admin,Attendance & Health		957,447				
Pupil Transportation Services		1,878,586				
Oper and Maint Services		2,737,924				
Debt Service/Fund Transfers		412,406				
Technology		898,764				
<b>TOTAL:</b>	<b>28,000,000</b>	<b>28,475,661</b>	<b>30,956,006</b>	<b>0</b>	<b>34,224,320</b>	10.6%

## SCHOOL CAFETERIA

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenue	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
Interest Income						
Proceeds From Local Sources	1,361,920	905,320	1,443,635	1,443,635	1,559,125	-8.0%
Proceeds From State Sources		11,297				
Proceeds From Federal Sources		234,138				
<b>TOTAL:</b>	<b>1,361,920</b>	<b>1,150,755</b>	<b>1,443,635</b>	<b>1,443,635</b>	<b>1,559,125</b>	<b>-8.0%</b>
EXPENDITURES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to FY07</i>
School Food Services Expenditures	1,361,920	1,152,730	1,443,635	1,443,635	1,559,125	8.0%
						8.0%
<b>TOTAL:</b>	<b>1,361,920</b>	<b>1,152,730</b>	<b>1,443,635</b>	<b>1,443,635</b>	<b>1,559,125</b>	



## SOCIAL SERVICES

REVENUES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Revenues	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to 07</i>
<b>***VPA STATE REVENUES***</b>						
Undistributed State/Fed. Funds	1,437,558	483,196	1,565,949	1,565,949	1,849,388	18.1%
<b>***VPA Federal***</b>						
VPA Federal		1,100,850				
<b>***TRANSFERS***</b>						
Transfer from General Fund	578,302	450,395	635,209	284,575	727,897	14.6%
<b>TOTAL:</b>	<b>2,015,860</b>	<b>2,034,442</b>	<b>2,201,158</b>	<b>1,850,524</b>	<b>2,577,285</b>	<b>17.1%</b>

## SOCIAL SERVICES (CONT'D)

EXPENDITURES	FY05 Budget	FY05 Actual	FY06 Budget	FY06 Projected Expenditures	FY07 Adopted Budget	% INCR/ DECR
						<i>FY06 to 07</i>
Salaries and Wages - Regular	746,486	740,201	802,775	802,775	862,251	7.4%
Board Member's Compensation	4,140	4,185	4,140	4,140	4,140	0.0%
Payout of Leave			20,459	19,334	4,000	-80.4%
On Call Compensation	6,936	6,608	6,936	6,936	7,500	8.1%
FICA Contribution Fund	57,107	53,771	61,413	58,404	66,675	8.6%
VRS Retirement Fund	63,432	59,299	66,069	58,780	105,540	59.7%
Health Insurance-Employer Share	96,968	86,205	101,189	99,417	130,032	28.5%
Life Insurance	0		2,569	0	10,519	309.5%
Worker's Compensation Ins.	2,814	607	3,114	3,924	5,169	66.0%
Staff Development	0	1,011	2,500	2,500	2,500	0.0%
Professional Services	11,250	990	4,500	4,500	3,000	-33.3%
Professional Services-Techno		8,945	7,000	12,500	10,000	42.9%
Repair and Maintenance	7,500	8,591	12,000	12,000	10,000	-16.7%
Advertising				0	1,200	-
Utilities	12,800	8,347	12,000	14,000	16,400	36.7%
Postal Services	6,200	5,688	5,000	6,000	6,500	30.0%
Telecommunications	11,500	11,801	11,250	11,000	12,000	6.7%
Other Insurances	6,250	1,367	5,500	5,000	7,075	28.6%
Rent/Lease-Building	13,112	13,229	13,112	13,112	13,112	0.0%
Travel - Mileage	6,400	3,424	6,700	8,000	8,000	19.4%
Dues & Subscriptions	1,900	3,019	1,900	1,900	1,900	0.0%
Office Supplies	8,750	10,269	10,000	12,000	10,500	5.0%
Janitorial Services & Supplies	7,900	8,612	8,600	8,600	9,250	7.6%
Gasoline Oil & Grease	1,400	2,386	3,000	6,000	4,500	50.0%
Capital Outlay	5,000	3,662	8,000	8,000	0	-100.0%
Office Equipment				0	4,500	
<b>SUBTOTAL:</b>	<b>1,077,845</b>	<b>1,042,217</b>	<b>1,179,726</b>	<b>1,178,822</b>	<b>1,316,263</b>	11.6%
<b>***PUBLIC ASSISTANCE***</b>						
General Relief	50,000	40,904	50,000	46,579	50,000	0.0%
Auxiliary Grants Program	52,000	46,215	56,000	56,000	56,000	0.0%
Aid to Dependent Children	3,000		3,000	0	3,000	0.0%
ADC/Foster Care	175,000	404,226	250,000	500,000	500,000	100.0%
Emergency Assistance	750		750	0	750	0.0%
Special Needs Adoption	29,770	30,419	32,590	30,000	32,590	0.0%
Subsidized Adoption Title IV E	38,400	23,615	21,500	20,000	21,500	0.0%
Fuel Assistance	500		500	0	500	0.0%
<b>SUBTOTAL:</b>	<b>349,420</b>	<b>545,379</b>	<b>414,340</b>	<b>652,579</b>	<b>664,340</b>	60.3%
<b>***PURCHASED SERVICES***</b>						
Purchased Services	<b>492,733</b>	<b>312,675</b>	<b>507,335</b>	<b>500,125</b>	<b>507,335</b>	0.0%
<b>***VIEW PROGRAM EXPENDITURES***</b>						
View Prog Salaries & Wages	30,311	25,371	32,401	32,401	32,401	0.0%
FICA Contribution Fund	2,319	1,733	2,479	2,479	2,479	0.0%
VRS Retirement Fund	2,425	2,082	2,667	2,667	3,966	48.7%
Health Insurance - Employer Share	2,690	2,198	2,790	2,790	2,790	0.0%
Life Insurance	100		104	0	395	279.8%

Worker's Compensation Ins.	250	250	250	250	250	0.0%
Professional Services	750		750	750	750	0.0%
Repair and Maintenance	300	300	300	300	300	0.0%
Utilities	644	585	644	644	644	0.0%
Postal Services	400		400	400	400	0.0%
Telecommunications	750	646	750	750	750	0.0%
Other Insurances	250		250	250	250	0.0%
Rent/Lease-Building	1,080	780	1,080	1,080	1,080	0.0%
Travel - Mileage	500		500	500	500	0.0%
Dues & Subscriptions	150		150	150	150	0.0%
Office Supplies	400	542	400	400	400	0.0%
Janitorial Services & Supplies	492	504	492	492	492	0.0%
Gasoline Oil & Grease	200	37	200	200	200	0.0%
Capital Outlay	950		950	950	950	0.0%
<b>SUBTOTAL:</b>	<b>44,961</b>	<b>35,028</b>	<b>47,557</b>	<b>47,453</b>	<b>49,147</b>	<b>3.3%</b>
<b>***ENERGY ASSISTANCE PROGRAM***</b>						
Energy Assistance Salary & Wages	4,450	5,785	5,150	5,150	5,150	0.0%
FICA Contribution Fund	341	443	394	394	394	0.0%
VSRS Retirement Fund	150	304	300	300	300	0.0%
Health Insurance - Employer Share	450		356	356	356	0.0%
Life Insurance	10		0	0	0	
<b>SUBTOTAL:</b>	<b>5,401</b>	<b>6,532</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>0.0%</b>
<b>***QUAL. INT. CHLD. DAY CARE PROG***</b>						
Professional Services	1,000	538	1,000	1,000	1,000	0.0%
Contractual Services	9,167	4,825	9,167	3,500	3,500	-61.8%
Provider Equipment	1,666	4,813	1,666	1,000	1,000	-40.0%
Provider Education	1,667	3,241	1,667	1,000	1,000	-40.0%
<b>SUBTOTAL:</b>	<b>13,500</b>	<b>13,417</b>	<b>13,500</b>	<b>6,500</b>	<b>6,500</b>	<b>-51.9%</b>
<b>***Foster Home Coordinator***</b>						
Foster Home Coordinator	4,500	2,347	5,000	7,500	7,500	50.0%
<b>***Revenue Maximazation***</b>						
Revenue Maximazation	7,500	848	7,500	0	0	-100.0%
<b>***FAMILY SUPPORT***</b>						
Promoting Safe and Stable Families	20,000	21,382	20,000	18,814	20,000	0.0%
<b>TOTAL:</b>	<b>2,015,860</b>	<b>1,979,825</b>	<b>2,201,158</b>	<b>2,417,993</b>	<b>2,577,285</b>	<b>17.1%</b>

Statement of Net Assets  
June 30, 2005

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	School Board
<b>ASSETS</b>				
Current Assets				
Cash and cash equivalents	\$ 15,854,866	\$ 186,075	\$ 16,040,941	\$ 465,439
Receivables (net of allowance for uncollectibles):				
Property taxes	464,047	-	464,047	-
Accounts receivable	100,015	89,111	189,126	-
Restricted assets	-	652,977	652,977	-
Prepaid expenses	249,990	-	249,990	-
Due from primary government	-	-	-	2,035,522
Due from other funds	40,988	-	40,988	-
Due from other governments	448,317	-	448,317	708,619
<b>Total Current Assets</b>	<b>\$ 17,158,222</b>	<b>\$ 928,163</b>	<b>\$ 18,086,385</b>	<b>\$ 3,209,579</b>
Noncurrent Assets				
Capital assets:				
Land	\$ 1,513,246	\$ 11,736	\$ 1,524,982	\$ 329,523
Buildings and equipment, net of depreciation	17,183,418	1,384,861	18,568,279	5,966,101
Construction in progress	7,784,898	-	7,784,898	-
<b>Total Noncurrent Assets</b>	<b>\$ 26,481,562</b>	<b>\$ 1,396,597</b>	<b>\$ 27,878,159</b>	<b>\$ 6,295,624</b>
<b>Total Assets</b>	<b>\$ 43,639,784</b>	<b>\$ 2,324,760</b>	<b>\$ 45,964,544</b>	<b>\$ 9,505,203</b>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable and other current liabilities	\$ 388,071	\$ 47,040	\$ 435,111	\$ 2,782,060
Due to component unit	2,035,522	-	2,035,522	-
Due to other funds	-	40,988	40,988	-
Accrued interest payable	255,306	-	255,306	-
Current portion of long-term obligations	8,394,593	20,888	8,415,481	56,622
<b>Total Current Liabilities</b>	<b>\$ 11,073,491</b>	<b>\$ 108,916</b>	<b>\$ 11,182,407</b>	<b>\$ 2,838,682</b>
Noncurrent Liabilities				
Noncurrent portion of long-term obligations	11,295,458	1,168,700	12,464,158	509,595
<b>Total Liabilities</b>	<b>\$ 22,368,949</b>	<b>\$ 1,277,616</b>	<b>\$ 23,646,565</b>	<b>\$ 3,348,277</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	\$ 7,615,852	\$ 496,399	\$ 8,112,251	\$ 6,295,624
Restricted for:				
Landfill closure	-	652,977	652,977	-
E-911	215,888	-	215,888	-
Unrestricted assets	13,439,095	(102,232)	13,336,863	(138,698)
<b>Total Net Assets</b>	<b>\$ 21,270,835</b>	<b>\$ 1,047,144</b>	<b>\$ 22,317,979</b>	<b>\$ 6,156,926</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 43,639,784</b>	<b>\$ 2,324,760</b>	<b>\$ 45,964,544</b>	<b>\$ 9,505,203</b>

The accompanying notes to financial statements are an integral part of this statement.

**COUNTY OF FLUVANNA, VIRGINIA**

Statement of Activities  
Year Ended June 30, 2005

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>				
Governmental activities:				
General government administration	\$ 1,650,941	\$ 98,260	\$ 235,668	\$ -
Judicial administration	829,676	114,280	355,525	-
Public safety	4,056,943	174,905	1,022,666	-
Public works	796,359	-	5,528	-
Health and welfare	4,364,965	-	2,561,650	-
Education	12,059,052	-	-	170,363
Parks, recreation, and cultural	695,784	5,801	49,369	-
Community development	356,903	8,284	24,256	-
Interest on long-term debt	591,538	-	-	-
<b>Total government activities</b>	<b>\$ 25,402,161</b>	<b>\$ 401,530</b>	<b>\$ 4,254,662</b>	<b>\$ 170,363</b>
Business-type activities:				
Fork Union Sanitary District	\$ 342,629	\$ 277,788	\$ -	\$ -
Community Programs	103,581	115,952	-	-
Landfill	466,396	442,030	-	-
<b>Total business-type activities</b>	<b>\$ 912,606</b>	<b>\$ 835,770</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total primary government</b>	<b>\$ 26,314,767</b>	<b>\$ 1,237,300</b>	<b>\$ 4,254,662</b>	<b>\$ 170,363</b>
<b>COMPONENT UNIT:</b>				
School Board	\$ 29,621,835	\$ 905,320	\$ 16,776,652	\$ -

General revenues:  
 General property taxes  
 Local sales and use taxes  
 Consumer utility taxes  
 Motor vehicle license taxes  
 E-911 taxes  
 Recordation taxes  
 Other local taxes  
 Grants and contributions not restricted to specific programs  
 Unrestricted revenues from use of money and property  
 Miscellaneous  
 County contribution to School Board, unrestricted  
 Transfers  
 Total general revenues  
 Change in net assets  
 Net assets - beginning, as restated  
 Net assets - ending

The accompanying notes to financial statements are an integral part of this statement.

Exhibit 2

<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Total</b>	<b>School Board</b>
\$ (1,317,013)	\$ -	\$ (1,317,013)	\$ -
(359,871)	-	(359,871)	-
(2,859,372)	-	(2,859,372)	-
(790,831)	-	(790,831)	-
(1,803,315)	-	(1,803,315)	-
(11,888,689)	-	(11,888,689)	-
(640,614)	-	(640,614)	-
(324,363)	-	(324,363)	-
(591,538)	-	(591,538)	-
<u>\$ (20,575,606)</u>	<u>\$ -</u>	<u>\$ (20,575,606)</u>	<u>\$ -</u>
\$ -	\$ (64,841)	\$ (64,841)	\$ -
-	12,371	12,371	-
-	(24,366)	(24,366)	-
<u>\$ -</u>	<u>\$ (76,836)</u>	<u>\$ (76,836)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ (76,836)</u>	<u>\$ (20,652,442)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,939,863)</u>
\$ 14,226,876	\$ -	\$ 14,226,876	\$ -
790,835	-	790,835	-
1,033,668	-	1,033,668	-
424,029	-	424,029	-
304,649	-	304,649	-
400,795	-	400,795	-
259,863	-	259,863	-
3,252,990	-	3,252,990	-
278,144	6,517	284,661	5,971
63,778	-	63,778	325,280
-	-	-	12,143,154
(30,000)	30,000	-	-
<u>\$ 21,005,627</u>	<u>\$ 36,517</u>	<u>\$ 21,042,144</u>	<u>\$ 12,474,405</u>
\$ 430,021	\$ (40,319)	\$ 389,702	\$ 534,542
20,840,814	1,087,463	21,928,277	5,622,384
<u>\$ 21,270,835</u>	<u>\$ 1,047,144</u>	<u>\$ 22,317,979</u>	<u>\$ 6,156,926</u>



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Table 1

COUNTY OF FLUVANNA, VIRGINIA

Government-Wide Expenses by Function  
Last Three Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Recreation and Cultural	Community Development	Interest on Debt	Fork Union			Total
										Sanitary District	Community Programs	Landfill	
2002-03 \$	1,243,456	761,871	\$ 3,228,577	\$ 684,334	\$ 3,480,734	\$ 6,530,466	\$ 648,408	\$ 477,838	\$ 772,555	\$ 328,592	\$ 96,608	\$ 354,750	\$ 18,608,189
2003-04	1,253,226	776,509	3,157,159	770,854	3,442,859	8,304,113	763,112	337,043	582,099	305,324	101,512	531,272	20,325,082
2005-05	1,650,941	829,676	4,056,943	796,359	4,364,965	12,059,052	695,784	356,903	591,538	342,629	103,581	466,396	26,314,767

Includes activity of the Primary Government.

COUNTY OF FLUVANNA, VIRGINIA

Table 2

Government-Wide Revenues  
Last Three Fiscal Years

Fiscal Year	Program Revenues				General Revenues					Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	General Property Taxes	Other Local Taxes	Commonwealth of Virginia Non-Categorical Aid	Revenues from the Use of Money & Property	Miscellaneous		
2002-03	\$ 1,074,180	\$ 4,201,602	\$ 166,352	\$ 11,609,997	\$ 2,810,086	\$ 2,823,051	\$ 513,789	\$ 117,039	\$ 23,316,096	
2003-04	1,359,122	3,959,533	143,706	12,353,034	3,029,774	2,790,504	66,762	15,225	23,717,660	
2004-05	1,237,300	4,254,662	170,363	14,226,876	3,213,839	3,252,990	284,661	63,778	26,704,469	

Includes activity of the Primary Government.

Table 3

COUNTY OF FLUVANNA, VIRGINIA

General Government Expenditures by Function (1,2)  
Last Ten Fiscal Years

Fiscal Year	General Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare		Education	Recreation and Cultural	Community Development	Debt Service	Non-Departmental	Total
					Public Safety	Public Works						
1995-96	\$ 826,794	\$ 417,522	\$ 1,367,889	\$ 745,383	\$ 1,240,818	\$ 13,797,758	\$ 379,109	\$ 148,046	\$ 654,076	\$ -	\$ 19,577,395	
1996-97	968,952	417,364	1,129,023	409,295	1,355,032	15,434,435	380,573	186,875	819,264	-	21,100,813	
1997-98	845,277	444,348	1,173,297	422,536	1,663,550	16,222,412	419,216	188,829	936,742	181,273	22,497,480	
1998-99	896,975	475,106	1,513,555	455,732	1,843,636	17,803,611	494,388	208,355	1,082,852	-	24,774,210	
1999-00	925,600	485,454	1,857,415	520,484	2,164,277	18,981,199	554,864	256,328	1,113,996	27,358	26,886,975	
2000-01	1,156,628	575,908	2,102,458	610,724	2,148,605	20,983,457	623,304	353,905	1,009,630	32,796	29,597,415	
2001-02	1,103,402	677,921	2,466,176	620,597	2,836,547	22,542,457	675,644	381,741	1,386,403	31,592	32,722,480	
2002-03	1,149,270	601,752	2,790,993	684,322	3,419,535	24,485,852	640,218	419,536	1,745,370	69,946	36,006,794	
2003-04	1,256,861	615,062	3,002,473	740,550	3,414,233	26,657,513	617,689	325,589	1,543,601	47,615	38,221,186	
2004-05	1,503,918	692,038	3,455,390	786,948	4,303,490	29,232,416	655,250	352,449	1,593,497	36,774	42,612,170	

Notes: (1) Includes current expenditures of the General Fund and Special Revenue Funds of the Primary Government and its discretely presented Component Unit School Board.

(2) The General Fund contributions to the Component Unit School Board are not included.

COUNTY OF FLUVANNA, VIRGINIA

Table 4

General Government Revenues by Source (1,2)  
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permit Privilege Fees & Regulatory Licenses	Fines & Forfeitures	Revenues from the Use of Money & Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental	Total
1995-96	\$ 7,465,913	\$ 1,151,850	\$ 114,878	\$ 13,842	\$ 393,883	\$ 1,027,873	\$ 53,865	\$ 0	\$ 9,977,447	\$ 20,199,551
1996-97	8,456,790	1,370,683	132,529	31,223	442,787	671,845	450,170	0	11,272,175	22,828,202
1997-98	9,000,283	1,538,202	161,413	29,661	509,962	710,634	237,981	0	11,917,019	24,105,155
1998-99	9,833,570	1,649,778	182,919	39,868	1,094,232	762,943	177,287	0	13,436,143	27,176,740
1999-00	9,676,190	1,802,302	205,024	30,240	819,569	541,937	123,339	359,046	14,968,134	28,525,781
2000-01	10,096,503	2,046,519	242,864	28,235	1,265,565	582,538	174,481	280,392	18,551,794	33,268,891
2001-02	10,027,527	2,285,870	294,990	36,493	915,248	669,769	324,824	232,894	19,173,130	33,960,745
2002-03	11,118,921	2,810,086	236,955	40,895	601,904	839,070	334,411	266,038	20,913,559	37,161,839
2003-04	11,985,006	3,029,774	286,285	4,153	63,417	986,292	346,901	269,255	21,442,585	38,413,668
2004-05	13,913,702	3,213,839	273,165	24,496	278,144	1,009,189	386,432	244,332	24,454,667	43,797,966

Notes: (1) Includes current expenditures of the General Fund and Special Revenue Funds of the Primary Government and its discretely presented Component Unit School Board.

(2) The General Fund contributions to the Component Unit School Board are not included.

Table 5

COUNTY OF FLUVANNA, VIRGINIA

Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year	Total (1)		Current		Percent of Levy Collected	Delinquent		Total Tax Collections	Percent of Total Tax Collections to Tax Levy		Outstanding		Percent of Delinquent Taxes to Tax Levy
	Tax Levy	Tax (1)	Tax (1)	Collections		Tax (1)	Collections		Total Tax Collections	Delinquent Taxes	Delinquent Taxes	Delinquent Taxes	
1996	\$ 7,435,491	\$ 7,139,408	\$ 178,537	96.02%	\$ 7,317,945	98.42%	\$ 690,719	9.29%					
1997	8,401,834	8,248,424	239,555	98.17%	8,487,979	101.03%	844,472	10.05%					
1998	9,586,802	8,809,523	224,900	91.89%	9,034,423	94.24%	1,061,709	11.07%					
1999	9,927,549	9,269,334	219,695	93.37%	9,489,029	95.58%	1,110,274	11.18%					
2000	10,847,178	9,768,726	522,605	90.06%	10,291,331	94.88%	773,945	7.13%					
2001	11,757,157	11,193,352	1,224,937 (3)	95.20%	12,418,289	105.62%	774,501	6.59%					
2002	12,734,112	12,166,211	497,183	95.54%	12,663,394	99.44%	698,987	5.49%					
2003	13,906,887	13,317,866	556,956	95.76%	13,874,822	99.77%	652,113	4.69%					
2004	15,013,364	14,123,660	247,326	94.07%	14,370,986	95.72%	673,859	4.49%					
2005	16,598,696	15,908,764	830,346	95.84%	16,739,110	100.85%	569,451	3.43%					

Notes: (1) Exclusive of penalties and interest.

(2) In FY 2000 an adjustment was made to include only three years delinquent taxes.

(3) Increase in delinquent tax collections attributed to \$721,233 in PPTRA collections received during year for prior year taxes.

Table 6

COUNTY OF FLUVANNA, VIRGINIA

Assessed Value of Taxable Property (1)  
Last Ten Fiscal Years

Fiscal Year	Machinery and Tools				Public Utility				Total
	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Real Estate	Personal Property	Real Estate	Personal Property	
1996	\$ 682,726,984	\$ 77,102,818	\$ 2,171,060	\$ 735,878	\$ 135,907,634	\$ 333,002	\$ 898,977,376		
1997	722,807,664	84,765,092	2,396,670	831,007	127,143,912	335,802	938,280,147		
1998	830,444,340	91,516,853	2,432,590	1,779,196	128,310,489	364,716	1,054,848,184		
1999	868,586,450	100,214,588	2,735,300	1,775,277	146,221,290	339,852	1,119,872,757		
2000	911,274,545	113,864,789	2,957,740	1,923,109	141,698,399	417,186	1,172,135,768		
2001	954,552,970	123,046,407	3,077,290	2,109,979	99,242,099	335,629	1,182,364,374		
2002	1,205,051,542	127,313,302	3,502,650	2,146,467	139,671,297	424,601	1,478,109,859		
2003	1,267,333,061	142,226,232	3,181,700	2,248,824	156,408,716	482,737	1,571,881,270		
2004	1,340,661,591	143,647,549	3,186,818	2,348,392	161,939,882	522,877	1,652,307,109		
2005	1,936,489,728	174,026,238	3,599,965	1,584,926	290,352,873	567,330	2,406,621,060		

Notes: (1) All assessments are valued at 100% of fair market value with the exception of personal property owned by public utilities.

COUNTY OF FLUVANNA, VIRGINIA

Table 7

Property Tax Rates  
Last Ten Fiscal Years

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<u>Fiscal Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Machinery and Tools</u>
1996	\$ 0.63	\$ 3.70	2.00
1997	0.68	3.70	2.00
1998	0.68	3.70	2.00
1999	0.64	3.70	2.00
2000	0.64	3.70	2.00
2001	0.68	3.70	2.00
2002	0.71	3.70	2.00
2003	0.64	3.70	2.00
2004	0.68	3.70	2.00
2005	0.50	3.70	2.00



Table 8

COUNTY OF FLUVANNA, VIRGINIA

Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value (in thousands) (2)	Gross Bonded Debt (3)	Debt Service Available	Less:		Net Bonded Debt	Ratio of Net General Obligation Debt to Assessed Value	Net Bonded Debt per Capita
					Debt Payable from Enterprise Revenues (4)	Debt			
1995-96	15,000	\$ 898,977	\$ 6,989,479	\$ 0	\$ 0	\$ 125,806	6,863,673	0.76%	\$ 458
1996-97	15,000	938,280	7,493,454	0	0	215,312	7,278,142	0.78%	485
1997-98	17,600	1,054,848	7,055,848	0	0	230,625	6,825,223	0.65%	388
1998-99	17,600	1,119,873	13,863,670	0	0	749,739	13,113,931	1.17%	745
1999-00	17,600	1,172,136	15,815,389	0	0	720,102	15,095,287	1.29%	858
2000-01	20,047	1,182,364	16,069,584	0	0	1,000,057	15,069,527	1.27%	752
2001-02	20,047	1,478,110	22,935,614	0	0	953,456	21,982,158	1.49%	1,097
2002-03	20,047	1,571,881	22,020,844	0	0	936,495	21,084,349	1.34%	1,052
2003-04	20,047	1,652,307	21,128,702	0	0	918,754	20,209,948	1.22%	1,008
2004-05	20,047	2,406,621	20,250,043	0	0	900,198	19,349,845	0.80%	965

Notes: (1) United States Census, adjusted by estimated increase for each fiscal year, 2000 Weldon Cooper Center.

(2) From Table 6

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, and public facility revenue notes. Excludes capital leases and compensated absences.

(4) Includes General Obligation Debt payable from enterprise revenues.

Ratio of Annual Debt Service Expenditures for General Bonded Debt (1) to Total General Governmental Expenditures Last Ten Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (2)</u>	<u>Total General Governmental Expenditures (3)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
2005	\$ 860,103	\$ 733,394	\$ 1,593,497	\$ 42,612,170	3.74%
2004	817,018	726,583	1,543,601	38,221,186	4.04%
2003	859,972	885,398	1,745,370	36,006,794	4.85%
2002	643,947	772,456	1,416,403	32,722,480	4.33%
2001	547,246	380,886	928,132	29,597,415	3.14%
2000	457,466	486,775	944,241	26,886,975	3.51%
1999	413,953	321,515	735,468	24,774,210	2.97%
1998	416,759	350,474	767,233	22,497,480	3.41%
1997	382,245	325,779	708,024	21,100,813	3.36%
1996	340,500	227,829	568,329	19,577,395	2.90%

Notes: (1) General obligation bonds reported in the enterprise funds and capital lease obligations have been excluded.

(2) Excludes bond issuance and other costs.

(3) Includes General and Special Revenue Funds of the Primary Government and Discretely Presented Component Unit - School Board.

Revenue Bond Coverage  
Water and Sewer Bonds  
Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)		Total	Coverage
				Principal	Interest		
2005	\$ 277,788	\$ 239,542	\$ 38,246	\$ 18,556	\$ 40,964	\$ 59,520	(21,274)
2004	301,884	201,422	100,462	17,741	41,779	59,520	40,942
2003	294,526	222,649	71,877	16,961	42,559	59,520	12,357
2002	256,320	185,939	70,381	46,601	54,180	100,781	(30,400)
2001	254,230	221,394	32,836	36,524	46,696	83,220	(50,384)
2000	303,515	171,927	131,588	29,237	59,613	88,850	42,738
1999	281,357	181,169	100,188	30,013	33,981	63,994	36,194
1998	125,591	146,487	(20,896)	18,083	5,567	23,650	(44,546)
1997	157,879	165,189	(7,310)	17,291	6,359	23,650	(30,960)
1996	136,009	114,912	21,097	16,569	6,636	23,205	(2,108)

- Notes: (1) Total revenues (including interest) exclusive of tap fees.  
 (2) Total operating expenses exclusive of depreciation.  
 (3) Includes principal and interest of revenue bonds only.

# FY07 BUDGET CALENDAR

DESCRIPTION	DATE	TIME/LOCATION
CIP Kick-off Meeting	Aug. 2	10AM, Conf. Room
Mgmt. Team identifies common needs	Aug. 24	8:30AM, Hist. C'house
<b>CIP Submissions Due</b>	<b>Sept. 1</b>	<b>Planning Dept.</b>
Staff review of CIP submission	Sept. – Oct. 4	
CIP submitted to CIP committee for review	Oct. 5 – Nov. 1	
CIP committee completes work	Nov. 1	
Budget Kick-off Meeting	Nov. 3	10AM, Conf. Room
Planning Commission CIP review	Nov. 21	7:30PM, Circuit Court
<b>CIP recommendation due to County Administrator</b>	<b>Dec. 5</b>	
<b>Operational Budgets Due</b>	<b>Dec. 8</b>	<b>Finance Dept.</b>
Budget Advertisement Submitted	Nov. 28	
Advertisement Dates	Dec. 1 Dec. 8	The Central Virginian
<b>CIP Public Hearing – Planning Commission</b>	<b>Dec. 19</b>	<b>7:30PM, Circuit Court</b>
Budget meetings w/ County Admin.	Dec. 19-30	By appointment
CIP Presented to Board of Supervisors	Jan. 4	2:00pm, Circuit Court
Budget presented to BOS	Jan. 18	6:00PM, Circuit Court
Budget Worksession - Expenditures	Feb. 8	7:00PM, Circuit Court
Budget Worksession - Revenues	Feb. 22	7:00PM, Circuit Court
Budget Worksession – Agency Presentations	Mar. 1	7:00PM, Circuit Court
Budget Worksession - Reconciliation	Mar. 8	7:00PM, Circuit Court
Budget Worksession – School Board	Mar. 15	5:30PM, Hist. C'house
Budget Worksession – Reconciliation (If necessary)	Mar. 22	7:00PM, Circuit Court
Budget Advertisement Submitted	Mar. 24	
Advertisement Dates	Mar. 30 Apr. 6	The Central Virginian Fluvanna Review
<b>Public Hearing – CIP &amp; Operations</b>	<b>Apr. 12</b>	<b>7:00PM, Circuit Court</b>
Budget Adoption	Apr. 19	7:00PM, Circuit Court

Pink - CIP

Yellow - Operational Budget

Green – Board meetings

Blue – Advertising dates

## FY07

### August 2005

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31					

### September 2005

			1	2	3
4	5	6	7	8	9
10	11	12	13	14	15
16	17	18	19	20	21
22	23	24	25	26	27
28	29	30			

### October 2005

					1
2	3	4	5	6	7
8	9	10	11	12	13
14	15	16	17	18	19
20	21	22	23	24	25
26	27	28	29	30	31

### November 2005

	1	2	3	4	5
6	7	8	9	10	11
12	13	14	15	16	17
18	19	20	21	22	23
24	25	26	27	28	29
30					

### December 2005

			1	2	3
4	5	6	7	8	9
10	11	12	13	14	15
16	17	18	19	20	21
22	23	24	25	26	27
28	29	30	31		

### January 2006

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31					

### February 2006

		1	2	3	4
5	6	7	8	9	10
11	12	13	14	15	16
17	18	19	20	21	22
23	24	25	26	27	28
29					

### March 2006

		1	2	3	4
5	6	7	8	9	10
11	12	13	14	15	16
17	18	19	20	21	22
23	24	25	26	27	28
29	30	31			

### April 2006

					1
2	3	4	5	6	7
8	9	10	11	12	13
14	15	16	17	18	19
20	21	22	23	24	25
26	27	28	29	30	31

Notes: \_\_\_\_\_

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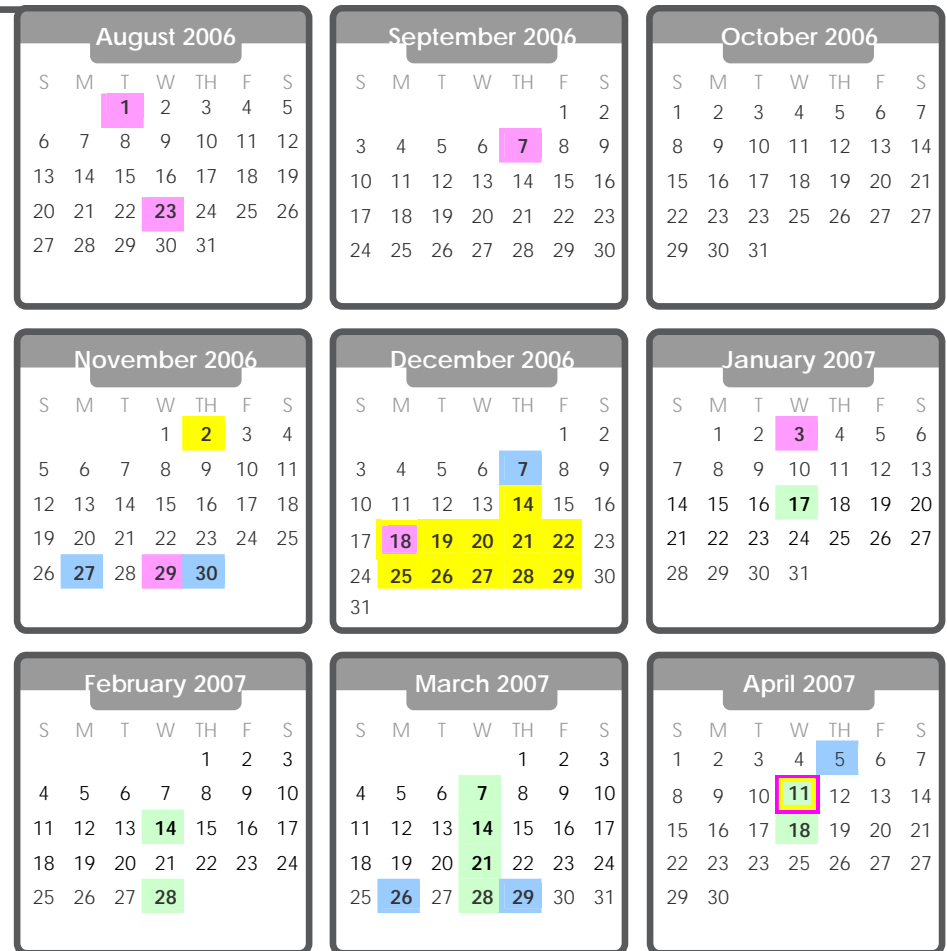
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# FY08 BUDGET CALENDAR

DESCRIPTION	DATE	TIME/LOCATION
CIP Kick-off Meeting	08/01/06	10am; Hist. C'house
Mgmt. Team identifies common needs	08/23/06	8:30am; Hist. C'house
<b>CIP Submissions Due</b>	<b>09/07/06</b>	
Staff review of CIP submission begins	09/08/06 - 10/03/06	
CIP review committee	10/03/06 - 11/07/06	
Budget Kick-off Meeting	11/02/06	10am; Hist. C'house
CIP Advertisement Submitted (PC mtg.)	11/27/06	
Planning Commission CIP review	11/29/06	7:30pm; Circuit Court
<b>Operational Budgets Due</b>	<b>12/14/06</b>	<b>Finance Dept.</b>
Advertisement Dates	11/30/06 12/07/06	The Central Virginian
<b>CIP Public Hearing – Planning Commission</b>	<b>12/18/06</b>	<b>7:30pm; Circuit Court</b>
Budget meetings w/ County Admin.	12/18/06 - 12/29/06	By Appointment
CIP Presented to Board of Supervisors	01/03/07	6:00pm; Circuit Court
Budget presented to BOS	01/17/07	7:00pm; Circuit Court
Budget Work Session - Expenditures	02/14/07	7:00pm; Circuit Court
Budget Work Session - Revenues	02/28/07	7:00pm; Circuit Court
<b>Budget Work Session – Agency Presentations</b>	<b>03/07/07</b>	<b>7:00pm; Circuit Court</b>
Budget Work Session - Reconciliation	03/14/07	7:00pm; Circuit Court
Budget Work Session – School Board	03/21/07	7:00pm; Circuit Court
Budget Work Session – Reconciliation (If necessary)	03/28/07	7:00pm; Circuit Court
Budget Advertisement Submitted	03/26/07	
Advertisement Dates	03/29/07 - 04/05/07	The Central Virginian
<b>Public Hearing – CIP &amp; Operations</b>	<b>04/11/07</b>	<b>7:00pm; Circuit Court</b>
Budget Adoption	04/18/07	7:00pm; Circuit Court



Notes: \_\_\_\_\_

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Pink - CIP

Yellow - Operational Budget

Green – Board meetings

Blue – Advertising dates

## **APPENDIX**

CIP Requests for 2007-2011  
Summary Budget  
By Funding Category  
w/Recommended Project Time Table

Cash Budget Requested by County Administrator	\$ 786,000.00	\$ 850,000.00	\$ 950,000.00	\$ 1,000,000.00	\$ 1,100,000.00
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**Proposed Projects Timetable determined by available cash per year**

Fiscal Year	2007	2008	2009	2010	2011
<b>Project Requests Funding Summary</b>					
Cash	\$ 786,000.00	\$ 840,000.00	\$ 898,000.00	\$ 660,000.00	\$ 1,060,000.00
Borrowing	\$ 3,784,877.00	\$ 3,531,200.00	\$ 10,834,400.00	\$ 20,056,510.00	\$ 22,093,470.00
Grants	\$ -	\$ 894,672.00	\$ -	\$ -	\$ -
Landfill/Other	\$ -	\$ 103,168.00	\$ 50,000.00	\$ -	\$ -
Subtotal	\$ 4,570,877.00	\$ 5,369,040.00	\$ 11,782,400.00	\$ 20,716,510.00	\$ 23,153,470.00

Fiscal Year	2007	2008	2009	2010	2011
<b>Project Requests Requiring Cash</b>					
Cash					
School Carpet	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 210,000.00	\$ 210,000.00
Buses	\$ 210,000.00	\$ 210,000.00	\$ 280,000.00	\$ 100,000.00	\$ 750,000.00
PG Parking	\$ 75,000.00	\$ 59,000.00	\$ 91,000.00	\$ 250,000.00	\$ 100,000.00
Carys Gym	\$ 184,000.00	\$ 300,000.00	\$ 50,000.00	\$ 100,000.00	
Carys Stor.	\$ 22,000.00	\$ 21,000.00	\$ 82,000.00		
Hist. Courthouse	\$ 70,000.00	\$ 100,000.00	\$ 245,000.00		
Landfill Closure	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00		
Sheriff's Vehicles	\$ 75,000.00				
Total RequiredCash	\$ 786,000.00	\$ 840,000.00	\$ 898,000.00	\$ 660,000.00	\$ 1,060,000.00
Remaining Cash Avail.	\$ -	\$ 10,000.00	\$ 52,000.00	\$ 340,000.00	\$ 40,000.00

Fiscal Year	2007	2008	2009	2010	2011
<b>School Projects Requests w/Borrowing Required</b>					
New High School	\$ 1,300,000.00	\$ 3,531,200.00	\$ 9,662,400.00	\$ 11,770,560.00	\$ 17,655,820.00
Conversion of HS to MS				\$ 4,655,950.00	\$ 2,207,650.00
Conversion of MS to UE			\$ 372,000.00	\$ 1,000,000.00	
Renovate Abrams Bldg.			\$ 800,000.00	\$ 800,000.00	\$ 400,000.00
Build New HS Stadium				\$ 1,830,000.00	\$ 1,830,000.00
New Library	\$ 2,484,877.00				
Total Borrowing Required	\$ 3,784,877.00	\$ 3,531,200.00	\$ 10,834,400.00	\$ 20,056,510.00	\$ 22,093,470.00

**Capital Improvement Plan  
Funding Sources for each Project**

Revenues	Prior years expenditure	Current FY 06 Budget	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total FY 07-11	FY 2012 and Beyond	Total FY 07 - Beyond
<b><i>Fire and Rescue</i></b>										
<b>Fluvanna Fire &amp; Rescue, Palmyra and Kents Store stations</b>										
<i>Borrowing</i>			\$0					\$0	\$0	\$0
<i>Cash</i>						\$100,000	\$750,000	\$850,000	\$900,000	\$1,750,000
<i>Revenue Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<b><i>Totals</i></b>	\$0	\$0	\$0	\$0	\$0	\$100,000	\$750,000	\$850,000	\$900,000	\$1,750,000



## Capital Improvement Plan Funding Sources for each Project

Revenues	Prior years expenditure	Current FY 06 Budget	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total FY 07-11	FY 2012 and Beyond	Total FY 07 - Beyond
<b><i>Parks and Recreation</i></b>										
<b>Pleasant Grove Athletic Complex Parking Lot</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>			\$75,000	\$0	\$0	\$0	\$0	\$75,000		\$75,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$75,000
<b>Pleasant Grove Western Trailhead</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>		\$0	\$0	\$20,500	\$0	\$0	\$0	\$20,500		\$20,500
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>				\$414,000				\$414,000		\$414,000
<i>Other</i>				\$83,000				\$83,000		\$83,000
<i>Totals</i>	\$0	\$0	\$0	\$517,500	\$0	\$0	\$0	\$517,500	\$0	\$517,500
<b>Pleasant Grove Athletic Complex (Use \$54,000 to procure D&amp;E specifications for leveling playing fields.)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>		\$54,000	\$0	\$0	\$245,000	\$250,000	\$0	\$495,000		\$495,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$54,000	\$0	\$0	\$245,000	\$250,000	\$0	\$495,000	\$0	\$495,000

## Capital Improvement Plan Funding Sources for each Project

Revenues	Prior years expenditure	Current FY 06 Budget	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total FY 07-11	FY 2012 and Beyond	Total FY 07 - Beyond
<b>Public Works</b>										
<b>Admin Bldg. Renovation (HVAC, piping, electrical upgrade)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000		\$300,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000	\$0	\$300,000
<b>Carysbrook Gym (HVAC, Restrooms, Generator, etc. for Emergency Preparedness)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>			\$183,500	\$0			\$0	\$183,500		\$183,500
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$183,500	\$0	\$0	\$0	\$0	\$183,500	\$0	\$183,500
<b>Carysbrook Storage Building (to protect equipment)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>			\$22,000	\$0			\$0	\$22,000		\$22,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$22,000	\$0	\$0	\$0	\$0	\$22,000	\$0	\$22,000
<b>Historic Courthouse - Preservation</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>		\$45,000	\$70,000	\$0			\$0	\$70,000		\$70,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$45,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000	\$0	\$70,000

**Capital Improvement Plan  
Funding Sources for each Project**

<b>Revenues</b>	<b>Prior years expenditure</b>	<b>Current FY 06 Budget</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Total FY 07-11</b>	<b>FY 2012 and Beyond</b>	<b>Total FY 07 - Beyond</b>
<b>Landfill Closure Fund</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>	\$500,000	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000		\$500,000
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$500,000	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$0	\$500,000
<b>Old Bus Garage (Use as Public Works shop and storage facility)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>	\$0	\$0	\$0	\$0	\$0	\$82,000	\$0	\$82,000		\$82,000
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$0	\$0	\$82,000	\$0	\$82,000	\$0	\$82,000
<b>VFD Office Bldg. (Convert VFD bldg. to office space)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>	\$0	\$0	\$0	\$58,600	\$0	\$0	\$0	\$58,600		\$58,600
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$58,600	\$0	\$0	\$0	\$58,600	\$0	\$58,600

## Capital Improvement Plan Funding Sources for each Project

Revenues	Prior years expenditure	Current FY 06 Budget	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total FY 07-11	FY 2012 and Beyond	Total FY 07 - Beyond
<b><i>Planning</i></b>										
<b>Fork Union Community Revitalization</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>	\$0	\$30,000	\$0	\$100,000	\$0	\$0	\$0	\$100,000		\$100,000
<i>Revenue Bonds</i>							\$0	\$0		\$0
<i>Grant</i>		\$120,000	\$0	\$480,672	\$0		\$0	\$480,672		\$480,672
<i>Other</i>			\$0	\$20,168	\$0		\$0	\$20,168		\$20,168
<i>Totals</i>	\$0	\$150,000	\$0	\$600,840	\$0	\$0	\$0	\$600,840	\$0	\$600,840

## Capital Improvement Plan Funding Sources for each Project

Revenues	Prior years expenditure	Current FY 06 Budget	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total FY 07-11	FY 2012 and Beyond	Total FY 07 - Beyond
<b>School Board</b>										
<b>Replace Carpet in Schools (previously in operational budget)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>			\$50,000	\$50,000	\$50,000	\$0	\$0	\$150,000		\$150,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$50,000	\$50,000	\$50,000	\$0	\$0	\$150,000	\$0	\$150,000
<b>New and Replacement School Buses (\$70,000 each)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>			\$210,000	\$210,000	\$280,000	\$210,000	\$210,000	\$1,120,000		\$1,120,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$210,000	\$210,000	\$280,000	\$210,000	\$210,000	\$1,120,000	\$0	\$1,120,000
<b>Replacement Roof for original portion of Central Elementary (20 year roof expires in 2005)</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>			\$0	\$0	\$90,446			\$90,446		\$90,446
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$0	\$90,446	\$0	\$0	\$90,446	\$0	\$90,446
<b>Replace Seats In Central Elementary Auditorium</b>										
<i>Borrowing</i>								\$0		\$0
<i>Cash</i>			\$0	\$0	\$50,000			\$50,000		\$50,000
<i>Revenue</i>										
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000

**Capital Improvement Plan  
Funding Sources for each Project**

Revenues	Prior years expenditure	Current FY 06 Budget	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total FY 07-11	FY 2012 and Beyond	Total FY 07 - Beyond
<b>A&amp;E and Construction for New High School</b>										
<i>Borrowing</i>	\$0	\$0	\$1,300,000	\$3,531,200	\$9,662,400	\$11,770,560	\$17,655,820	\$43,919,980		\$43,919,980
<i>Cash</i>								\$0		\$0
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>								\$43,919,980	\$0	\$43,919,980
<b>Convert Existing High School to Middle School w/addition of HVAC in Annex Gym</b>										
<i>Borrowing</i>						\$4,655,950	\$2,207,650	\$6,863,600		\$6,863,600
<i>Cash</i>								\$0		\$0
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$0	\$0	\$4,655,950	\$2,207,650	\$6,863,600	\$0	\$6,863,600
<b>Convert Existing Middle School into Upper Elementary w/replacement HVAC systems</b>										
<i>Borrowing</i>					\$372,000	\$1,000,000		\$1,372,000		\$1,372,000
<i>Cash</i>								\$0		\$0
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$0	\$372,000	\$1,000,000	\$0	\$1,372,000	\$0	\$1,372,000
<b>Renovate Abrams Building (serves at Technology Hub for High School)</b>										
<i>Borrowing</i>					\$800,000	\$800,000	\$400,000	\$2,000,000		\$2,000,000
<i>Cash</i>								\$0		\$0
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$0	\$800,000	\$800,000	\$400,000	\$2,000,000	\$0	\$2,000,000

**Capital Improvement Plan  
Funding Sources for each Project**

<b>Revenues</b>	<b>Prior years expenditure</b>	<b>Current FY 06 Budget</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Total FY 07-11</b>	<b>FY 2012 and Beyond</b>	<b>Total FY 07 - Beyond</b>
<b>New Stadium for High School</b>										
<i>Borrowing</i>					\$0	\$1,830,000	\$1,830,000	\$3,660,000		\$3,660,000
<i>Cash</i>								\$0		\$0
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$0	\$0	\$0	\$1,830,000	\$1,830,000	\$3,660,000	\$0	\$3,660,000

**Capital Improvement Plan  
Funding Sources for each Project**

Revenues	Prior years expenditure	Current FY 06 Budget	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total FY 07-11	FY 2012 and Beyond	Total FY 07 - Beyond
<b><i>Library</i></b>										
<b>Library</b>										
<i>Borrowing</i>			\$2,484,877		\$0	\$0	\$0	\$2,484,877		\$2,484,877
<i>Cash</i>								\$0		\$0
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$2,484,877	\$0	\$0	\$0	\$0	\$2,484,877	\$0	\$2,484,877
<b><i>Sheriff's Department</i></b>										
<b>New Vehicles (added to CIP upon request of BOS members)</b>										
<i>Borrowing</i>					\$0	\$0	\$0	\$0		\$0
<i>Cash</i>			\$75,000					\$75,000		\$75,000
<i>Revenue</i>								\$0		\$0
<i>Bonds</i>								\$0		\$0
<i>Grant</i>								\$0		\$0
<i>Other</i>								\$0		\$0
<i>Totals</i>	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$75,000



**DAVENPORT**  
& COMPANY LLC

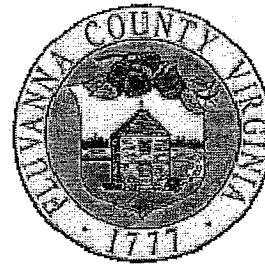
Est. 1863 • Member: NYSE • SIPC

**One James Center  
901 East Cary Street  
14<sup>th</sup> Floor  
Richmond, Virginia 23219**

*Funding Strategies*

**Prepared for**

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**Fluvanna County,  
Virginia**

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**May 15, 2006**

**Draft**

# OVERVIEW

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- **Fluvanna County's Growth Means Considerable Capital Funding Will be Required Over the Next Three to Five Fiscal Years Including School and Utility Related Projects, Amongst Others.**
- **Fluvanna County Will Want to Position Itself Financially so that the County Can Obtain "Strong Investment Grade Bond Ratings" and In-Turn Minimize the Cost of Borrowing for Major Capital Outlays.**

# SNAPSHOT OF THE COUNTY

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- **1<sup>ST</sup>**      **Fluvanna County has in Place a Series of Fiscal Policy Guidelines, Including Undesignated Fund Balance Target Levels, Which Were/Are Intended to Maintain the Fiscal Integrity of the County.**
  
- **2<sup>nd</sup>**      **These Policies Speak to the Following Key Ratios, Among Others:**
  - **Debt versus Total Assessed Value**
  - **General Government Debt Service versus Revenues**
  - **Debt versus Personal Income**
  - **Debt per Capita**
  - **Undesignated Fund Balance/Other Liquid Reserves**
  
- **3<sup>rd</sup>**      **The County's Library Project will Likely Require Funding During Fiscal Year 2007.**

# SNAPSHOT OF THE COUNTY (cont.)

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- **4<sup>th</sup>**      **Based on Current Interest Rate Conditions the County's Cost of Borrowing is Approximately Equal to Reinvestment Rates (*i.e. Interest Cost of Borrowed Money Approximates the Earnings on Fund in Hand*).\***
  - **Current Reinvestment Rates = 4.80%\***
  - **Estimated 10 Year Locked-In Borrowing Rate = 4.75%\***
  
- **5<sup>th</sup>**      **Existing County Tax-Supported Debt Service is Trending Downward Freeing Up Monies in the Future versus the Current Debt Service Budget.**

*\* Reinvestment Rate based on SNAP pool seven day yield as of May, 2006. Borrowing rate based on the current market for a bank qualified 10 year fixed rate/20 year amortization borrowing.*

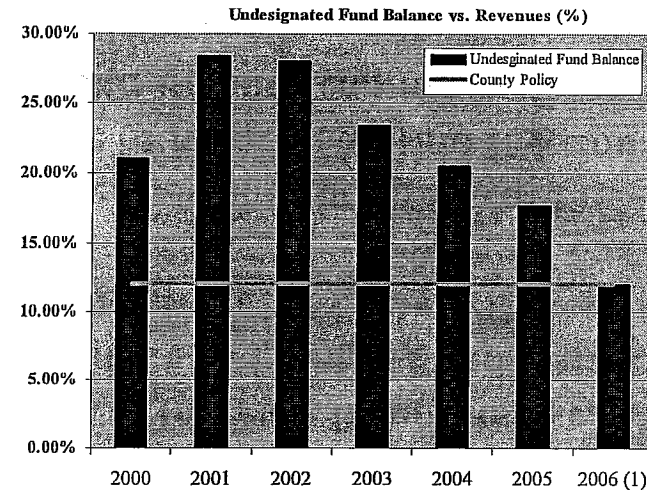
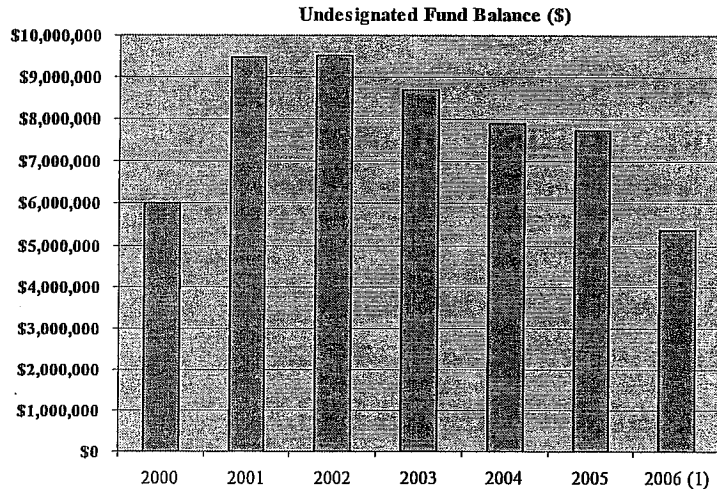
# KEY CONSIDERATIONS

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- **1<sup>ST</sup> Undesignated Fund Balance is Projected to be Equal to the County Policy at the End of Fiscal Year 2006.**
  
- **2<sup>nd</sup> No Additional General Fund Monies are Budgeted Entering Fiscal Year 2007 to Grow the Undesignated Fund Balance.**
  
- **3<sup>rd</sup> The Fiscal Year 2007 Budget will Increase from the Fiscal Year 2006 Level Thus Requiring that Undesignated Fund Balance Increase to Maintain Compliance with the County Policy.**
  
- **4<sup>th</sup> Given the County's Future Needs, Maintaining Fiscal Integrity is Critical. Thus, the Importance of Keeping Within the County's Fiscal Policy Guideline for Fund Balance can not be Overstated.**

# UNDESIGNATED FUND BALANCE



Fiscal Year	General Fund Undesignated Fund Balance	% Change	General Government Revenues	% Change	Undesignated Fund Balance Versus Expenditures	County Policy <sup>(2)</sup>
2000	6,017,101		28,525,781		21.09%	12.00%
2001	9,470,575	57.39%	33,268,891	16.63%	28.47%	12.00%
2002	9,515,128	0.47%	33,960,745	2.08%	28.02%	12.00%
2003	8,720,075	-8.36%	37,161,839	9.43%	23.47%	12.00%
2004	7,925,022	-9.12%	38,416,668	3.38%	20.63%	12.00%
2005	7,748,551	-2.23%	43,797,966	14.01%	17.69%	12.00%
2006 <sup>(1)</sup>	5,364,000	-30.77%	44,700,000	2.06%	12.00%	12.00%

(1) 2006 Fund balance level estimated per County staff. 2006 Revenue value based on 2006 budget.

(2) Existing County policy measured against "Total Annual Operating Budget of the County."

# EXISTING DEBT SERVICE (1)

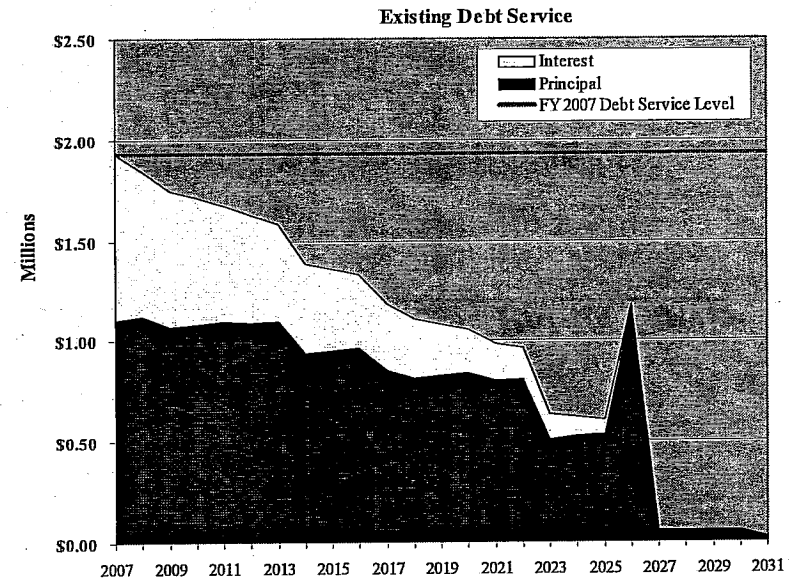


Fiscal Year	Existing Debt Service			Annual Debt Service Decline
	Principal	Interest	Total	
2007	\$1,104,033	\$829,926	\$1,933,959	
2008	1,124,559	723,764	1,848,323	(85,637)
2009	1,071,594	676,852	1,748,446	(99,877)
2010	1,083,904	631,310	1,715,214	(33,232)
2011	1,091,972	585,198	1,677,170	(38,044)
2012	1,091,193	538,700	1,629,893	(47,277)
2013	1,091,756	492,980	1,584,736	(45,157)
2014	937,835	447,801	1,385,636	(199,100)
2015	950,701	407,877	1,358,578	(27,058)
2016	964,574	366,458	1,331,032	(27,546)
2017	852,392	327,491	1,179,883	(151,149)
2018	813,533	292,451	1,105,984	(73,899)
2019	824,268	258,167	1,082,435	(23,549)
2020	835,258	223,338	1,058,596	(23,840)
2021	796,418	189,289	985,707	(72,889)
2022	807,672	156,013	963,685	(22,022)
2023	509,278	122,193	631,471	(332,214)
2024	525,047	97,929	622,976	(8,495)
2025	535,450	73,510	608,960	(14,016)
2026*	1,140,123	35,874	1,175,997	567,037
2027	49,845	9,675	59,520	(1,116,477)
2028	52,135	7,385	59,520	0
2029	54,530	4,990	59,520	0
2030	57,036	2,484	59,520	0
2031	24,106	247	24,353	(35,167)

**Total    \$18,389,212    \$7,501,902    \$25,891,114**

\*Principal includes \$720,000 bullet maturity of 2005 IDA Revenue Refunding Bond.

(1) General government debt service includes fall 2005 Literary Fund Loan via the VPSA Subsidy Program and fall 2005 IDA Revenue Refunding Bond Issue.



➤ The Decline in Existing Debt Service Creates Capacity to Incorporate Future Project Funding without Increasing the Current Dollar Level of Payments.

# LEASE REVENUE BONDS / COPs

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- **A Private Placement Would Likely be Structured as a Lease Revenue or Certificates of Participation (“COPs”) Bond Issue Utilizing the County’s Development Authority (“IDA”) as Legal/Borrowing Conduit for Lease Revenue Bonds or a Created Not-for-Profit Corporation of the County (63-20 Corporation) for COPs.**
  - **Does not Require Voter Referendum.**
  - **Does not Require a Public Hearing(s).**
  - **County has Maximum Structuring Flexibility.**
  - **Annual Appropriation of the Locality. This Structure Enjoys Widespread Market Acceptance. Since 2000, Over 150 Localities have Issued Debt in Amount Exceeding \$2.2 Billion in Virginia.**
  - **Bonds can be Issued at Any Time.**
  - **Lien on the Facilities to be Built Used as Collateral.**



# LIBRARY PROJECT FUNDING



## ➤ Key Assumptions:

- Construction Cost = \$2.5 million.
- Estimated Costs of Issuance = 2.5% (*Approximately \$62,500. Includes Bond Counsel, Financial Advisor, Bank Trustee*).
- Funding Occurs in Late Summer of 2006 (FY 2007).
- Two Debt Service Structures Analyzed:

**Case 1** – 1 Year Interest Only Payment Followed by 15 Year Level Debt Service Payment at 5.0% Estimated Interest Rate.

**Case 2** – 1 Year Interest Only Payment Followed by 20 Year Level Debt Service Payment at 4.75%\* Estimated Interest Rate.

- First Payment Does not Occur Until Fiscal Year 2008 Under Either Case.

\* *Borrowing rate based on the current market for a bank qualified 10 year fixed rate/20 year amortization borrowing.*

# LIBRARY PROJECT FUNDING



- **By Utilizing the Decline in Existing Debt Service, Funding the \$2.5 million Courthouse Could be Structured so that Future Debt Service Would Not Exceed Current Level (FY 2007). (See Table Below and on Following Pages)**

	<b>Case One</b>	<b>Case Two</b>
<b>Rate Lock Term</b>	15 Years	10 Years
<b>Amortization Period</b>	15 Years	20 Years
<b>Estimated Annual Payment (P+I)</b>	\$250,000	\$205,000
<b>Total Debt Service</b>	\$4.0 million	\$4.3 million
<b>Additional Debt Service Funds Above 2007 Debt Service Level</b>	None	None
<b>Fiscal Year(s) Additional Funds Needed</b>	N/A	N/A

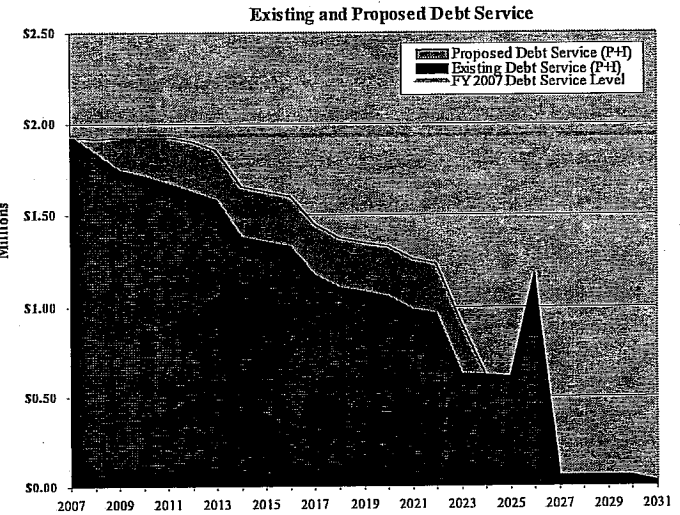
# EXISTING & PROPOSED DEBT SERVICE



## ➤ Case 1 – 15 year Fixed Rate/15 Year Amortization

Fiscal Year	Existing Debt Service (P+I)	Proposed Library Debt Service			Total Existing & Proposed Debt Service (P+I)	Additional Funds Required vs. 2007 Debt Service Level
		Principal	Interest	Total		
2007	\$1,933,959	\$0	\$0	\$0	\$1,933,959	0
2008	1,848,323	0	66,981	66,981	1,915,304	0
2009	1,748,446	45,000	133,950	178,950	1,927,396	0
2010	1,715,214	80,000	131,700	211,700	1,926,914	0
2011	1,677,170	125,000	127,700	252,700	1,929,870	0
2012	1,629,893	153,000	121,450	274,450	1,904,343	0
2013	1,584,736	160,000	113,800	273,800	1,858,536	0
2014	1,385,636	168,000	105,800	273,800	1,659,436	0
2015	1,358,578	177,000	97,400	274,400	1,632,978	0
2016	1,331,032	185,000	88,550	273,550	1,604,582	0
2017	1,179,883	195,000	79,300	274,300	1,454,183	0
2018	1,105,984	204,000	69,550	273,550	1,379,534	0
2019	1,082,435	215,000	59,350	274,350	1,356,785	0
2020	1,058,596	225,000	48,600	273,600	1,332,196	0
2021	985,707	237,000	37,350	274,350	1,260,057	0
2022	963,685	249,000	25,500	274,500	1,238,185	0
2023	631,471	261,000	13,050	274,050	905,521	0
2024	622,976	0	0	0	622,976	0
2025	608,960	0	0	0	608,960	0
2026*	1,175,997	0	0	0	1,175,997	0
2027	59,520	0	0	0	59,520	0
2028	59,520	0	0	0	59,520	0
2029	59,520	0	0	0	59,520	0
2030	59,520	0	0	0	59,520	0
2031	24,353	0	0	0	24,353	0
<b>Total</b>	<b>\$25,891,114</b>	<b>\$2,679,000</b>	<b>\$1,320,031</b>	<b>\$3,999,031</b>	<b>\$29,890,145</b>	

\*Principal includes \$720,000 bullet maturity of 2005 IDA Revenue Refunding Bond.



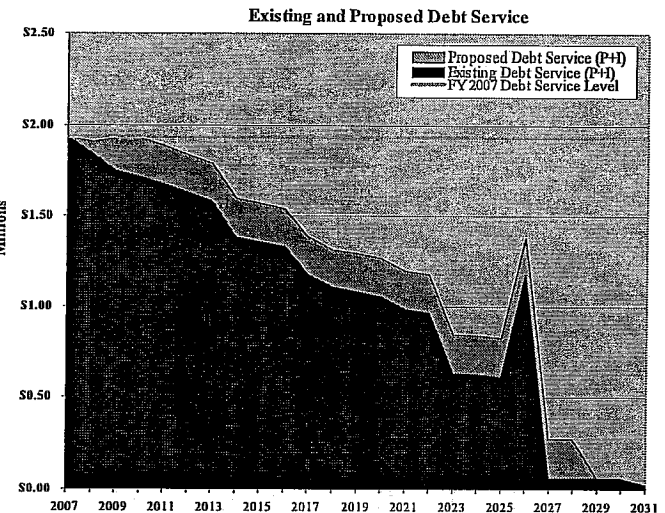
# EXISTING & PROPOSED DEBT SERVICE



## ➤ Case 2 – 10 year Fixed Rate/20 Year Amortization

Fiscal Year	Existing Debt Service (P+I)	Proposed Library Debt Service			Total Existing & Proposed Debt Service (P+I)	Additional Funds Required vs. 2007 Debt Service Level
		Principal	Interest	Total		
2007	\$1,933,959	\$0	\$0	\$0	\$1,933,959	0
2008	1,848,323	0	63,484	63,484	1,911,806	0
2009	1,748,446	55,000	126,968	181,968	1,930,414	0
2010	1,715,214	88,000	124,355	212,355	1,927,569	0
2011	1,677,170	92,000	120,175	212,175	1,889,345	0
2012	1,629,893	96,000	115,805	211,805	1,841,698	0
2013	1,584,736	101,000	111,245	212,245	1,796,981	0
2014	1,385,636	106,000	106,448	212,448	1,598,084	0
2015	1,358,578	111,000	101,413	212,413	1,570,991	0
2016	1,331,032	116,000	96,140	212,140	1,543,172	0
2017	1,179,883	122,000	90,630	212,630	1,392,513	0
2018	1,105,984	127,000	84,835	211,835	1,317,819	0
2019	1,082,435	134,000	78,803	212,803	1,295,238	0
2020	1,058,596	140,000	72,438	212,438	1,271,033	0
2021	985,707	146,000	65,788	211,788	1,197,494	0
2022	963,685	153,000	58,853	211,853	1,175,537	0
2023	631,471	161,000	51,585	212,585	844,056	0
2024	622,976	168,000	43,938	211,938	834,914	0
2025	608,960	176,000	35,958	211,958	820,917	0
2026*	1,175,997	185,000	27,598	212,598	1,388,595	0
2027	59,520	193,000	18,810	211,810	271,330	0
2028	59,520	203,000	9,643	212,643	272,163	0
2029	59,520	0	0	0	59,520	0
2030	59,520	0	0	0	59,520	0
2031	24,353	0	0	0	24,353	0
<b>Total</b>	<b>\$25,891,114</b>	<b>\$2,673,000</b>	<b>\$1,604,906</b>	<b>\$4,277,906</b>	<b>\$30,169,021</b>	

\*Principal includes \$720,000 bullet maturity of 2005 IDA Revenue Refunding Bond.



# Debt Ratios and Comparative Localities

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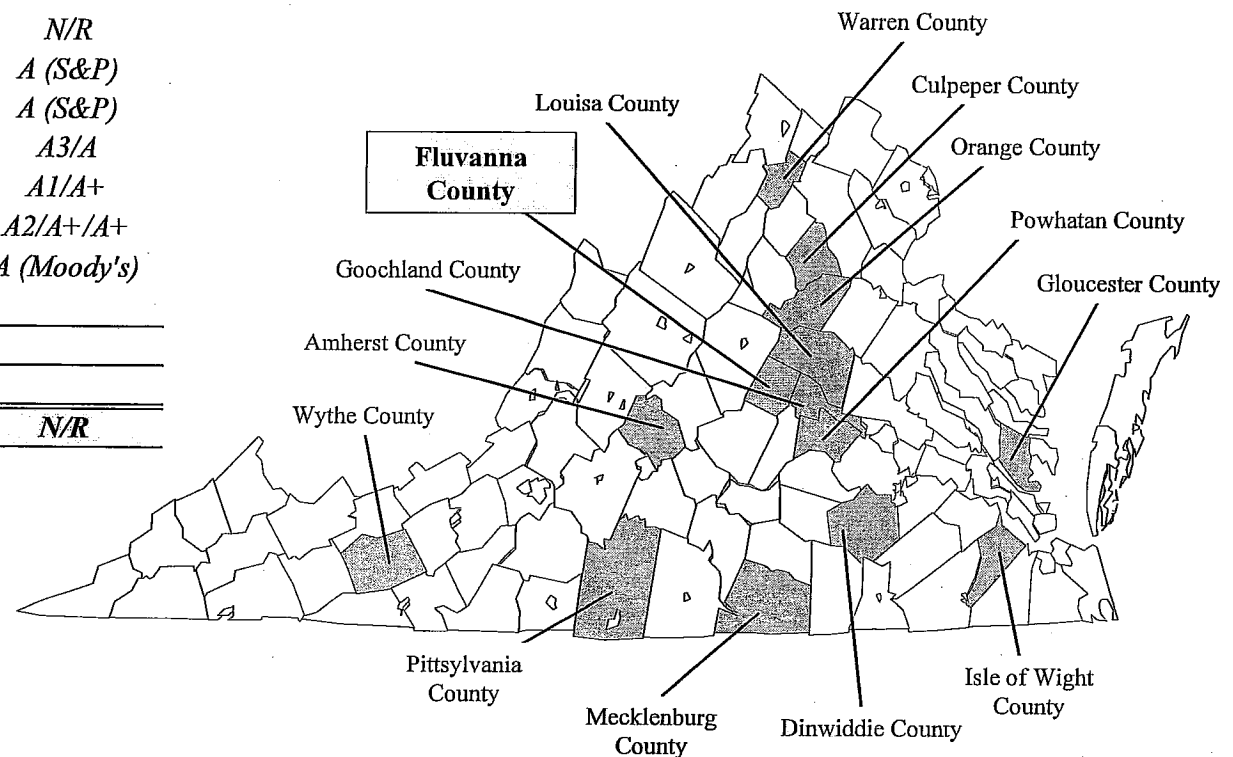


# COMPARATIVE LOCALITIES



County	2005 Population	Rating
Amherst	31,900	A (S&P)
Culpeper	41,200	A1/A+/AA-
Dinwiddie	25,800	A2/A+/A+
Gloucester	35,700	A (Moody's)
Goochland	19,300	N/R
Isle of Wight	32,200	A2/A+
Louisa	28,700	N/R
Mecklenburg	32,600	A (S&P)
Orange	29,300	A (S&P)
Pittsylvania	61,800	A3/A
Powhatan	25,800	A1/A+
Warren	34,300	A2/A+/A+
Wythe	27,700	A (Moody's)
<hr/>		
<i>Peer Average</i>	32,792	
<hr/>		
<b>Fluvanna</b>	<b>24,900</b>	<b>N/R</b>

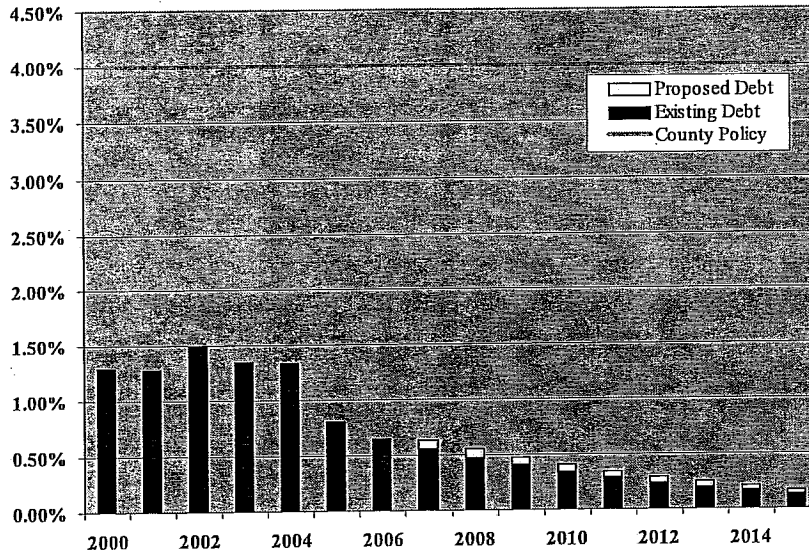
➤ Virginia Counties in a Similar Population Range/Demographic Region as Fluvanna County.



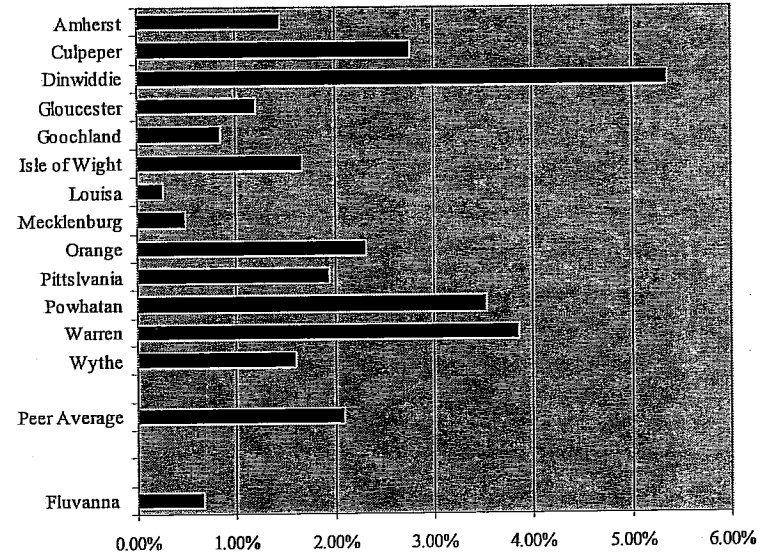
# DEBT TO ASSESSED VALUE



Debt vs. Assessed Value of Taxable Property



General Government Debt vs. Total Assessed Value



## Growth Rates

**5 Year: 19.43%**

**10 Year 11.56%**

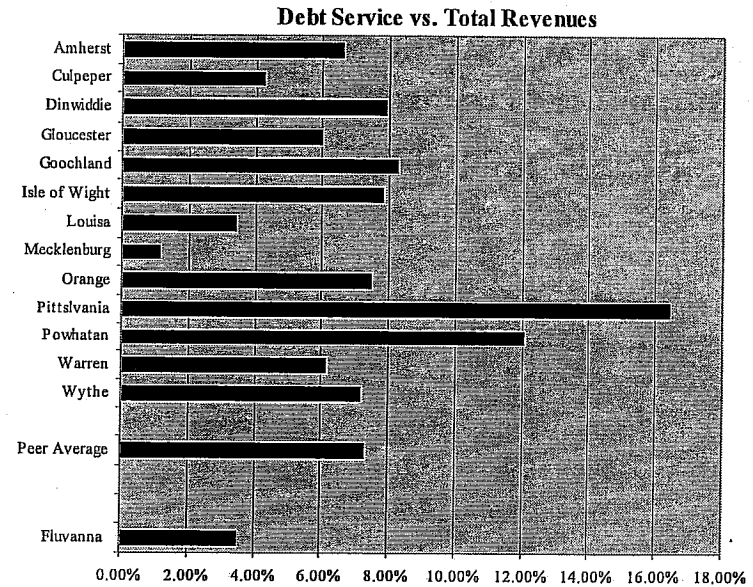
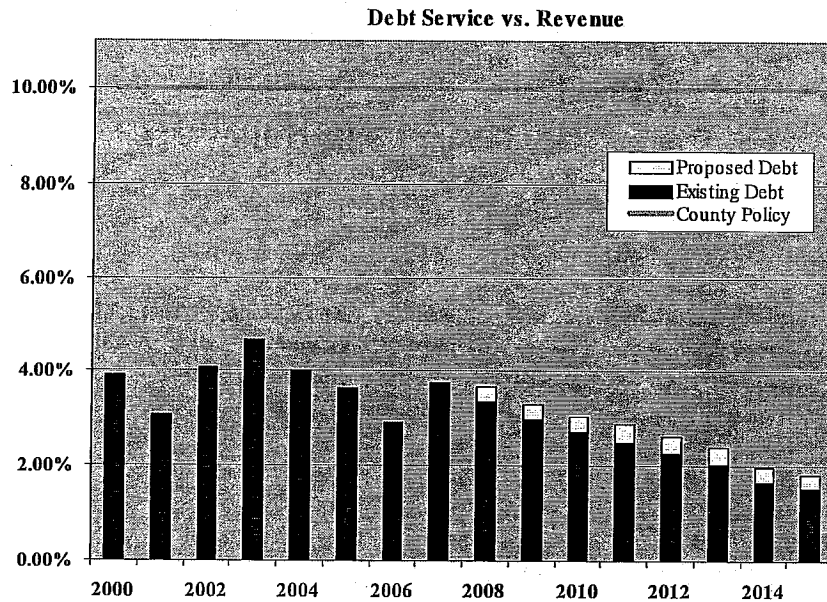
**Projected Approx. 9.5%**

➤ Even when the Proposed Courthouse Debt is Factored In the County is Well Below its Policy Level and the Peer Average.

*Sources Various localities FY 2005 financial statements.*

*Fluvanna updated with debt information as FY 2006 and estimated 2006 total assessed value.*

# DEBT SERVICE TO TOTAL REVENUES



## Growth Rates

**5 Year: 7.12%**

**10 Year 8.98%**

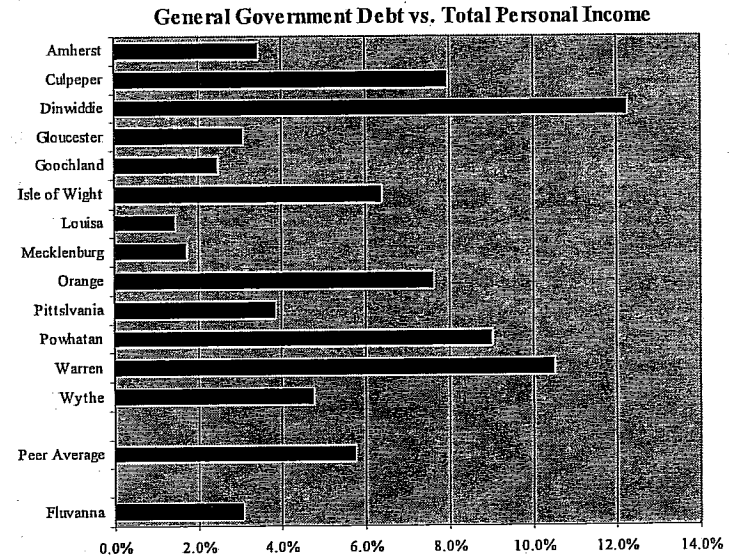
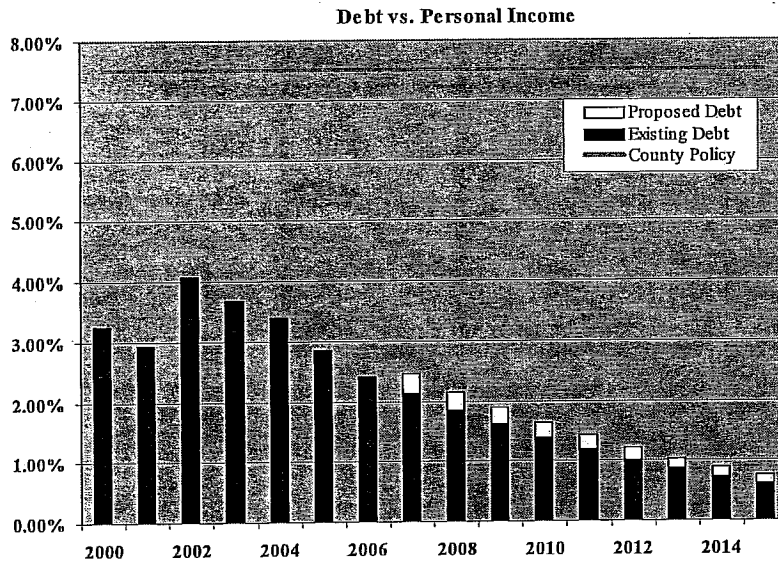
**Projected 7.00%**

- With the Projected Courthouse Debt Factored In Debt Service as a Percent of Revenues is Still Projected to Decrease Each Year.

*Sources Various localities FY 2005 financial statements.  
Fluvanna updated with debt information as FY 2006.*



# DEBT TO PERSONAL INCOME



**Growth Rates (Population)**

<b>5 Year:</b>	<b>3.86%</b>
<b>10 Year</b>	<b>4.47%</b>
<b>Projected</b>	<b>4.00%</b>

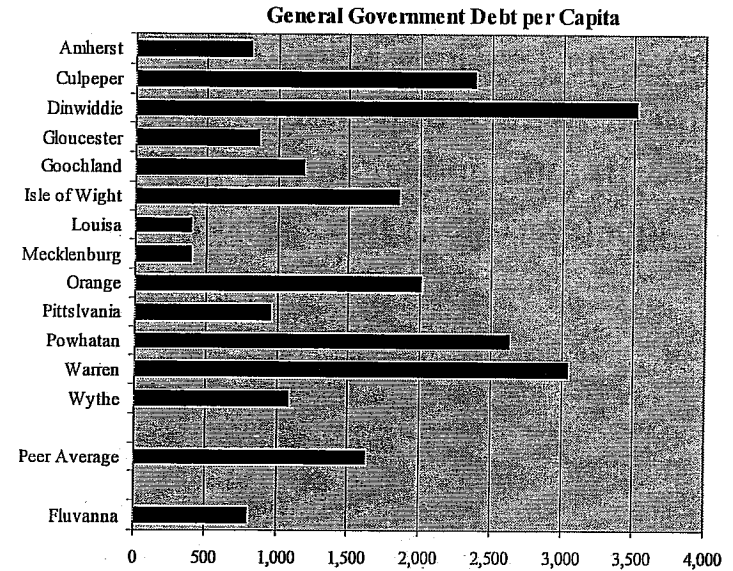
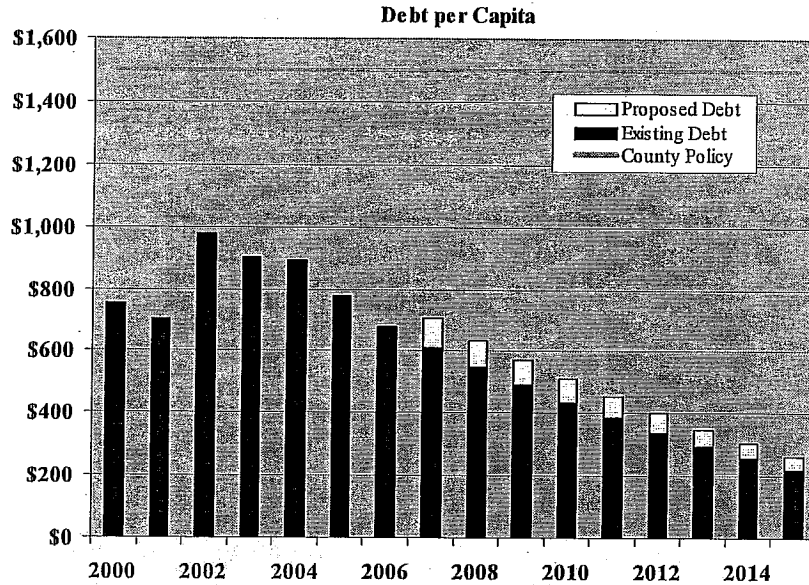
**Growth Rates (Per Capita Income)**

<b>5 Year:</b>	<b>3.21%</b>
<b>10 Year</b>	<b>2.90%</b>
<b>Projected</b>	<b>3.00%</b>

➤ Existing and Proposed Debt Levels versus Personal Income are Projected to Remain Well Below the County's Policy of 7.50%.

Sources Debt Service: Various localities FY 2005 financial statements. Population: Weldon Cooper. Per Capita Income: U.S. Bureau of Economic Analysis. Fluvanna updated with debt information as FY 2006 and revenues as FY 2005. Note: Personal Income calculated as the produce of population and per capita income.

# DEBT PER CAPITA



## Growth Rates

<b>5 Year:</b>	<b>3.86%</b>
<b>10 Year</b>	<b>4.47%</b>
<b>Projected</b>	<b>4.00%</b>

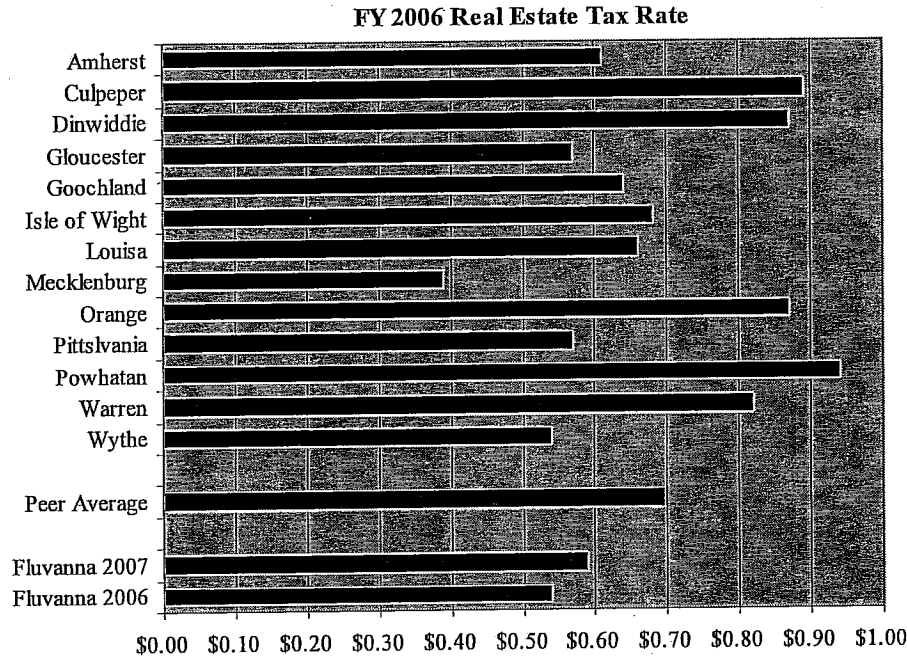
➤ Existing Debt per Capita is Approximately 1/2 that of the Peer Average.

*Sources Debt: Various localities FY 2005 financial statements. Population: Weldon Cooper. Fluvanna updated with debt information as FY 2006.*

# COMPARATIVE TAX RATES



Note: Would like to Confirm the Historical Tax Rates.



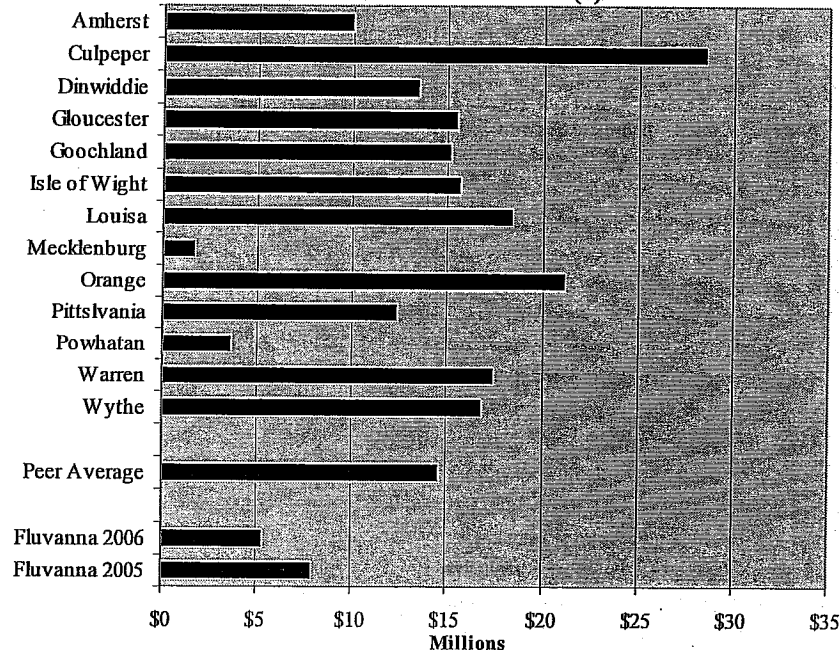
➤ Fluvanna County's Real Estate Tax is on Par with Its Peer Counties.

*Sources Offices of Localities..*

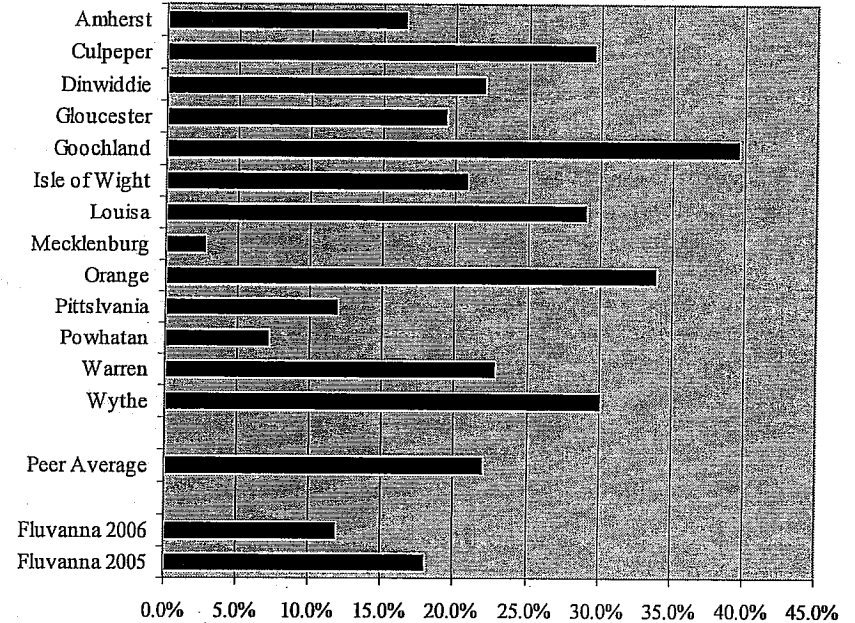
# FUND BALANCE (% OF REVENUES)



General Fund Undesignated  
Fund Balance (\$)



General Fund Undesignated  
Fund Balance vs. Revenues (%)



➤ The County's Undesignated Fund Balance, While Still Strong, is Projected to Decrease versus the Peer Average for Fiscal Year End 2006.

Sources Various localities FY 2005 financial statements.  
Fluvanna updated with projected FY 2006 year end information.

# Next Steps

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- **County Board of Supervisors Authorizes Davenport and Staff to Prepare a Request for Proposals (“RFP”) for the Funding of Approximately \$2.5 million to be Distributed Local/Regional Banking Institutions.**
  
- **Based on the Results of RFP Process Davenport will Return to the Board with a Recommendation.**

***NOTE: Up to this Point the County Assumes No Risk and Is Not Obligated to Move Forward with a Financing.***

- **Pending Board Approval of Recommendation Davenport will Coordinate Closing on the Loan.**