

COUNTY OF FLUVANNA



ADOPTED BUDGET FY2008-2009

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
434-591-1910

Cover Photo

The Pembroke Petit Bridge you see in the cover photo was located on route 15 in the heart of Historic Palmyra. Due to its depreciating condition, in 2007 the Virginia Department of Transportation dismantled the structure. In its place is a newly constructed bridge with a stone façade.

On December 10, 2007, Governor Tim Kaine visited Palmyra and assisted VDOT, the Fluvanna County Board of Supervisors, Fluvanna County staff and citizens in dedicating the new bridge and conveying the Pembroke Petit title.

**Annual Fiscal Year Plan
Fiscal Year 2009**

July 1, 2008 through June 30, 2009

Prepared by:

Board of Supervisors

Marvin Moss, Chairman
Columbia District

Gene F. Ott
Rivanna District

Charles Albaugh
Rivanna District

John Gooch
Palmyra District

Mozell Booker
Columbia District

Donald W. Weaver
Cunningham District

Budget Team Staff

G. Cabell Lawton, IV
County Administrator

Shelly H. Wright
Assistant County Administrator

Crystal Besecker
Budget Analyst



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
FAX (434) 591-1911
www.co.fluvanna.va.us

BOARD OF SUPERVISORS

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Columbia District

Charles W. Allbaugh, Vice Chair
Rivanna District

Donald W. Weaver
Cunningham District

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Rivanna District

Mozell H. Booker
Fork Union District

John Y. Gooch
Palmyra District

ADMINISTRATIVE STAFF

G. Cabell Lawton, IV
County Administrator
clawton@co.fluvanna.va.us

Shelly H. Wright
Assistant County Administrator
swright@co.fluvanna.va.us

Alice F. Jones
Clerk to the Board
ajones@co.fluvanna.va.us

June 23, 2008

**To the Honorable Members of the Board of Supervisors
County of Fluvanna, Virginia**

The following budget represents the culmination of a great deal of effort on the part of our staff and was assembled with input from our County Departments and Agencies. We believe the format of this budget document serves the information needs of our citizens by providing complete and accurate information about our budget.

GOALS AND OBJECTIVES

Budget:

- Set aside the equivalent of three cents (6.25%) of the real estate tax revenue for future debt service on the new high school.
- Maintain a reasonable County tax structure by effectively and responsibly balancing the increasing demands for services with available resources to achieve maximum value for Fluvanna County residents.
- Only use fund balance for capital projects.
- As opposed to prior years, the highest priority for the FY09 budget was to determine the best method by which to phase in the total tax impact of the new high school.

Long Term (non-financial):

- Develop a strategic plan to improve government and enhance the quality of life for our citizens.
- Facilitate the development of a quality educational environment that provides for high quality educational and job readiness skills for all Fluvanna County residents.
- Continue to promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.

TAX RATES AND FEES

The budget for fiscal year 2009 is established on a real estate tax rate of \$0.48 per \$100. For the first time in over 30 years, the tax rate for personal property was increased; the rate was increased from \$3.70 per \$100 to \$3.85 per \$100. The machinery and tools tax remains the same at \$2.00 per \$100.

SIGNIFICANT ISSUES EFFECTING THE BUDGET

The decisions by the Board of Supervisors and the Fluvanna County School Board relative to construction of a new high school on Pleasant Grove became a primary driver of the budget goals in FY09. Fairly early on in the budget process, the Board began discussing how much money to set aside in FY09 to begin preparing for the long term debt service payments. After much deliberation, the final decision of the Board was to attempt to reduce the impact of the total future debt service on this project by increasing the tax rate incrementally and setting aside the funding. This resulted in a new expenditure line for FY09 of just over a million dollars – representing three cents of the real estate tax rate.

Another substantive change in the FY09 budget that was out of the Board’s control was the increase mandated by the Central Virginia Regional Jail (CVRJ). Initially, the net increase to Corrections & Detention was estimated at approximately \$283,000, and after receiving updated figures from CVRJ, we were able to reduce that increase to \$164,000 – still a significant increase in funding.

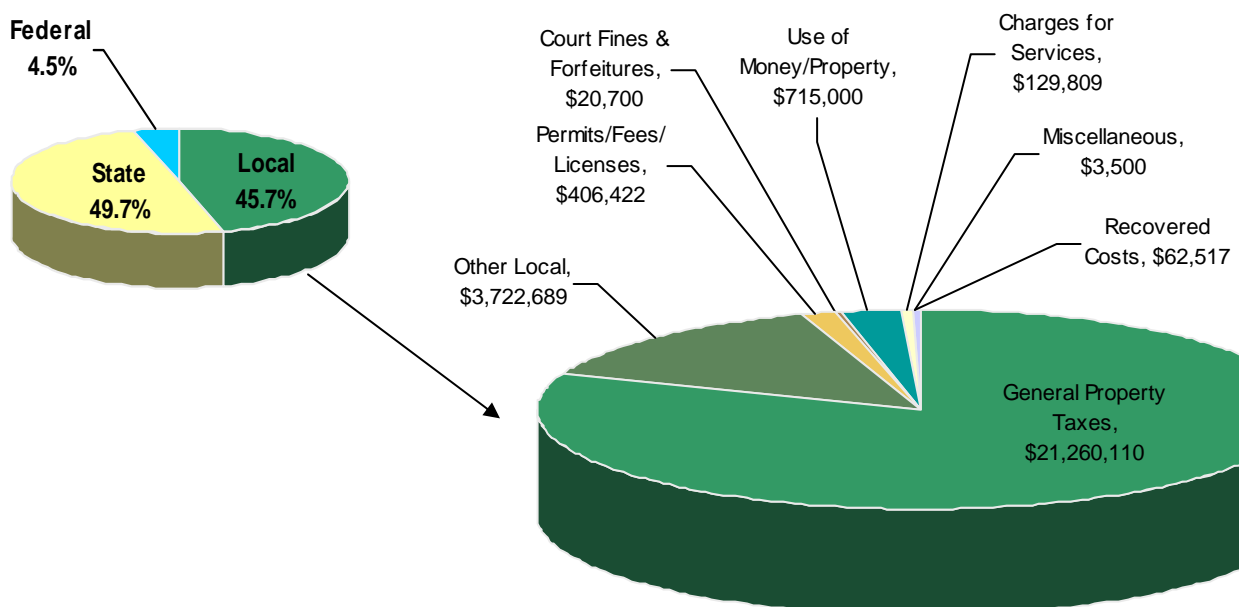
Last year, the Commonwealth changed the method by which communications taxes are collected and distributed to localities. This budget had to be created in the absence of trend data that would create confidence in current projections.

Shortly after budget adoption, the Commonwealth firmed up its numbers relative to cuts in direct local aid. This is going to create funding shortfalls that must either be absorbed in smaller increments in a number of areas, or absorbed in large part by a couple of areas. This change after the fact by the Commonwealth is going to put a strain on our budget as adopted.

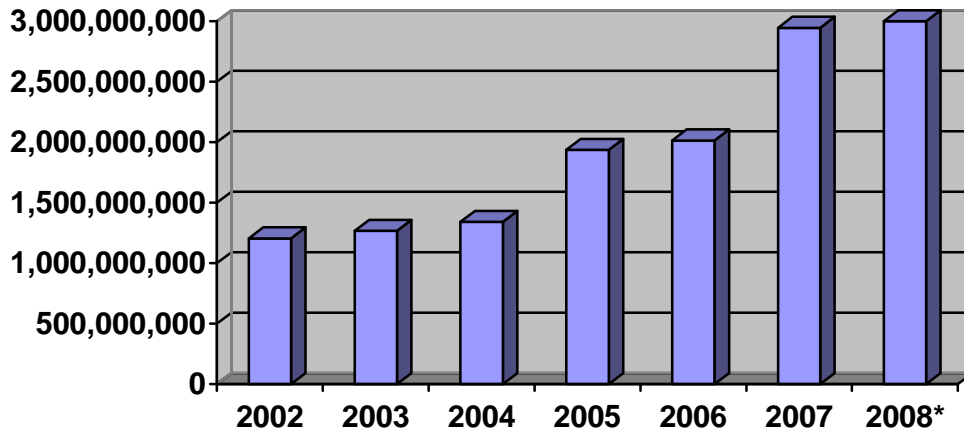
There were a number of changes or adjustments in personnel in FY09. For starters, there was a Cost of Living Adjustment (COLA) of 4% approved for all employees of the Board of Supervisors and school teachers. The COLA for the employees of the Board of Supervisors came at a cost of approximately \$216,000. In addition to COLA, the Board placed a priority on making the Sheriff’s Office and 9-1-1 Communications salaries more competitive by adding approximately \$200,000 to the budget for a combination of base salary increases and holiday pay. Other personnel changes include two new positions in Social Services and increased hours for the Code Compliance, Economic Development, and CSA clerk positions.

GOVERNMENTAL REVENUES

A significant portion of fiscal year 2009 revenues are generated from general property taxes. The graph below depicts the sources of local revenue for the County.



Real property values are shown in the graph below. In fiscal year 2009 they are projected to increase by 12% percent, and will constitute 42.2% percent of the County's revenues. The rate of increase does not reflect the rate of growth in the County, however, it reflects the increase value in property in the County.

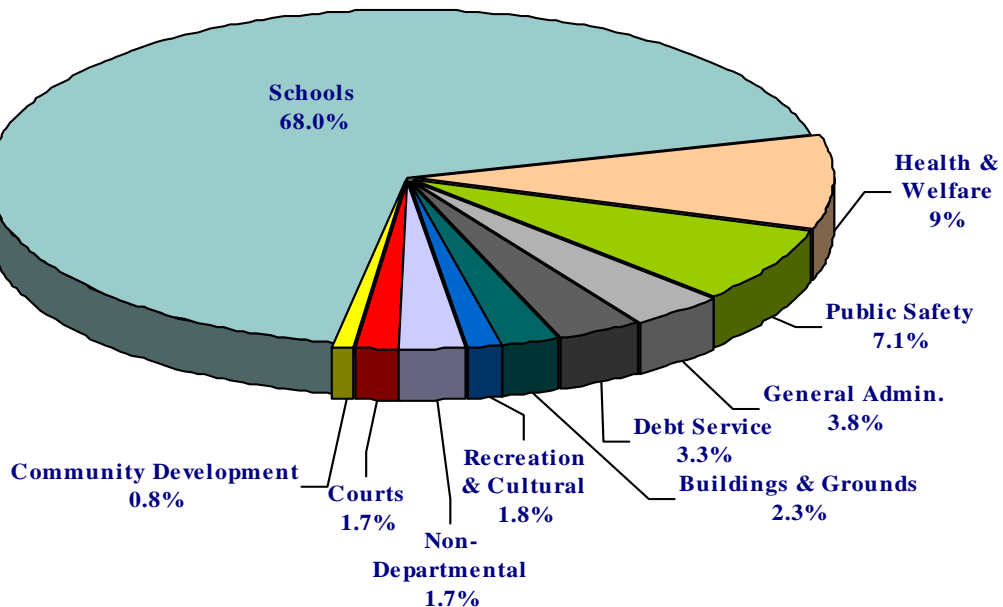


*estimated

GOVERNMENTAL EXPENDITURES

The fiscal year 2009 Budget is \$63,959,557 including \$39,216,350 for Schools and \$24,743,207 for all other funds. This represents an increase of \$2.05 million or 3.3% increase from the fiscal year 2008 budget.

Overall Operational Expenditures



The most significant increases were in the areas of Public Safety and Education. The Public Safety departments received a total increase of \$609,613 or 16.1%. Base salary increases, two additional deputy positions and holiday pay for the communications officers was appropriated in FY2009. The Schools received a 7.9% increase or \$2.87 million of which \$740,487 was an increase in local general fund appropriations.

SPECIAL FUNDS

	FY08 ADOPTED BUDGET	FY09 ADOPTED BUDGET	% INCR /DECR
CAPITAL IMPROVEMENT FUND	\$5,189,038	\$1,188,000	-77.1%
RECREATION PROGRAM FUND	\$67,900	\$60,322	-11.2%
LANDFILL	\$1,144,387	\$296,975	-74.0%
FORK UNION SANITARY DISTRICT	313,000	\$411,156	31.4%
UTILITY	59,933	\$1,636,881	96.3%
SCHOOL FOOD SERVICE	1,668,263	\$1,734,994	4.0%

The table above depicts the changes in the various special fund budgets from FY2008 to FY2009. Worth mentioning are the distinct decreases in the Capital Improvement Plan and Landfill budgets. In FY2008 the initial architectural and engineering work for the New High School was included in the Capital Improvements Plan. Additional funding for school construction projects will require new borrowings, which have not been adopted as part of the FY09 CIP budget. Hence, the significant decrease in the Capital Improvement Plan budget.

In the Landfill fund, closure reserves that had accumulated over many years were appropriated into the budget to begin the official closer process, as required by the EPA. This is not a continuous stream of revenue funding.

The Fork Union Sanitary District or FUSD anticipates an increase in service fees and rate charges as well as additional customer connections. Two additional storage tanks were constructed and brought on-line in FY2008. The construction costs were funded with grant and loan funds.

Availability fees constitute the significant increase in the Utility fund. These are fees collected by prospective customers to cover connection to the service.

COMPONENT UNIT – SCHOOL FUNDS

The County’s contribution to the Fluvanna County Public School System’s FY09 operational budget is \$15,312,827. The total School System budget for FY09 is \$39,216,350, which represents 61.3 percent of the County’s total budget, and is a 7.9 percent increase from the fiscal year 2008 budget.

Below is a table of the County's contribution to the Schools.

Year	Local Funding	% Change	Total Budget	% Change
FY09	15,312,827	5.1%	39,216,350	7.9%
FY08	14,572,340	7.5%	36,343,976	6.2%
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%
Average increase:		7.0%		8.1%

CHANGES IN FUND BALANCE

Included in the fiscal year 2009 budget is a decrease in the General Fund balance of \$637,909 for non-recurring projects identified in the Capital Improvement Plan. Non-recurring expenditures are the only type generally considered appropriate for use in the fund balance. It was decided that accumulated undesignated funds should be used as opposed to raising taxes to cover these expenditures.

Also, in May 2008, the Board of Supervisors adopted an accounting change that will affect the general fund undesignated fund balance significantly. The 1st half of Tax Year 2008 revenues will be recorded in June 2008. This will create a one-time influx of cash into the general fund. In previous year the 1st half taxes were deferred to July and recorded as part of the following fiscal year revenues.

Fork Union Sanitary District, Landfill, Utility and the Recreation Program funds will also be utilizing a portion of their fund balance to cover operational spending in fiscal year 2009.

Finally, this budget is the product of many hours of hard work by the Board of Supervisors and County Staff whose contributions have led to a budget reflective of the priorities set for Fluvanna County.

Respectfully submitted,



G. Cabell Lawton, IV
County Administrator

FLUVANNA COUNTY

Non-Financial Goals and Objectives

**Developed by the Board of Supervisor's
at their
Annual Strategic Planning Meeting**

VISION STATEMENT

Fluvanna County is the most livable and sustainable community in the United States.

VALUES

Integrity, Honesty, Accountability, Respect

Additional Values

Sustainable, Innovative, Ethical, Fair, Consistent, Legal

CRITICAL GOAL CATEGORIES

1. Planning & Growth Management
2. Infrastructure
3. Funding/Fiscal Planning
4. Economic Tax Base
5. Communication
6. Recreation
7. Education
8. Human Services
9. Public Safety
10. Staffing/HR

CRITICAL GOAL CATEGORIES

COMMUNICATION

Goal	Action Steps	Due Date
Growth Managed and Compatible Zoning	BOS communicates priorities to public	3/14/2008
Growth Managed and Compatible Zoning	BOS adopts priorities	3/19/2008
Growth Managed and Compatible Zoning	Develop communication strategy	4/1/2008
Growth Managed and Compatible Zoning	Schedule follow-up meetings to review priorities	5/8/2008
Growth Managed and Compatible Zoning	Schedule follow-up meetings to review priorities	7/8/2008
Growth Managed and Compatible Zoning	Schedule follow-up meetings to review priorities	9/8/2008
Pass Zoning Ordinance by 11/30/09	Hold more public meetings for better communications	12/1/2008
Review Zoning Ordinance by 6/30/09	Regularly monitor process	12/31/2008
Review Zoning Ordinance by 6/30/09	Decide if we want to hire communications firm for community outreach and materials design	1/31/2009
Board communicates priorities to public	Contact media channels 2 weeks prior to meeting	
Board communicates priorities to public	Have Jennifer come back to help meet to continuously re-clarify priorities	

EDUCATION

Goal	Action Steps	Due Date
Build new high school	Hire a value engineering firm	4/15/2008
Build new high school	Report due	5/15/2008
Build new high school	BOS and School board review	6/15/2008
Build new high school	Decide if we want to recommend hiring a construction management firm	6/15/2008
Build new high school	Decide what type of financing	6/15/2008
Build new high school	Get bond rating	8/1/2008
Make decision whether to hire CM firm by 6/15/08	Provide architect with list of potential CM firms	9/1/2008
Build new high school	Borrow \$	10/31/2008
Make decision whether to hire CM firm by 6/15/08	Determine where \$ will come from for added cost to contract	10/31/2008
Make decision whether to hire CM firm by 6/15/08	Joint meeting with school board to reinforce that BOS does not want to run project	

FISCAL/FINANCIAL PLANNING

Goal	Action Steps	Due Date
Get Bond rating by 8/1/08	Allocate funds to obtain rating	3/31/2008
Get Bond rating by 8/1/08	Implement accounting change to move deferred revenue to fund balance	5/1/2008
Growth Managed and Compatible Zoning	Create strategy to improve rating	5/15/2008
Growth Managed and Compatible Zoning	Get bond rating	8/1/2008
Growth Managed and Compatible Zoning	Clarify funding for high school	10/31/2008

INFRASTRUCTURE - WATER

Goal	Action Steps	Due Date
Clarify funding of Pipeline	Meet with Timmons & P-L Committee so BOS understands the facts	3/16/2008
James River Pipeline	Pick a date for public hearing	4/1/2008
James River Pipeline	Hold public education meeting	4/3/2008
Clarify funding of Pipeline	Talk with known customers	4/30/2008
James River Pipeline	Route	5/1/2008
James River Pipeline	Partnership	5/1/2008
Clarify funding of Pipeline	BOS meets to decide pipeline	5/1/2008
Clarify funding of Pipeline	Meet with partners to quell disagreement	5/1/2008
Clarify funding of Pipeline	Hold community meeting so public understands plan	5/30/2008
Clarify funding of Pipeline	Meet with customers to discuss possible funding sources	6/1/2008
Clarify funding of Pipeline	Meet with partners	6/1/2008
Clarify funding of Pipeline	Collect data based on cost and useage	8/15/2008
James River Pipeline	Authority	9/1/2008
Clarify funding of Pipeline	Compute rates by using study data	9/1/2008
Clarify funding of Pipeline	Work with EDC	10/1/2008
Clarify funding of Pipeline	Get bonds	10/1/2008
Growth Managed and Compatible Zoning	Clarify funding for pipeline	10/1/2008
James River Pipeline	Funding	11/1/2008
James River Pipeline	BOS makes decision	12/1/2008

PLANNING & GROWTH MANAGEMENT

Goal	Action Steps	Due Date
Hold 5 regional meetings by 9/30/08	Planning staff begins and preps early	3/15/2008
Pass Comp Plan by 1/7/09	Hold joint mtg with Planning Comm. Clarify process & develop timeline	3/20/2008
Pass Comp Plan by 1/7/09	Interview and select a consultant for the Comp Plan	4/1/2008
Growth Managed and Compatible Zoning	Staff preps implementation chapter	5/1/2008
Hold 5 regional meetings by 9/30/08	Schedule dates early	5/1/2008
Hold 5 regional meetings by 9/30/08	Publicize meetings regionally with church	5/1/2008
Growth Managed and Compatible Zoning	Board reviews Comp Plan	5/31/2008
Hold 5 regional meetings by 9/30/08	BOS and Planning Commission commit to attend regional meetings	6/1/2008
Hold 5 regional meetings by 9/30/08	BOS and Planning Commission ID community members to invite	6/1/2008
Growth Managed and Compatible Zoning	Review zoning ordinances	6/30/2008
Growth Managed and Compatible Zoning	Hold 2 joint planning meetings with Planning Commission	7/31/2008
Growth Managed and Compatible Zoning	Hold 5 regional meetings	9/30/2008
Growth Managed and Compatible Zoning	Comp plan passed by BOS	1/7/2009
Review Zoning Ordinance by 6/30/09	Impact 2009 General Assembly session	2/2/2009
Review Zoning Ordinance by 6/30/09	Contact elected officials in Richmond	2/2/2009
Growth Managed and Compatible Zoning	Pass zoning ordinances	11/30/2009

SUBSTANABILITY

Goal	Action Steps	Due Date
Sustainability	Hire professional	10/1/2008
Sustainability	Research project	10/1/2008
Sustainability	Acquire funding	10/1/2008
Sustainability	BOS approval	10/1/2008

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’s 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.....xx

Capital Improvement Plan p. 99

School Fundp. 115

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. The Comprehensive Plan is currently undergoing updates and revisions.

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 a little over 26,000 and according to a January 2008 Weldon Cooper Center for Public Service report Fluvanna is listed as the eighth 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>
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	3.0%
2005	24,900	5.3%
2006	24,935	1.4%
2007	26,057	4.3%

Source: U.S. Census Bureau, Decennial Census, 1900-1990, U.S. Census Bureau, 2000 Census, 2001 through 2005 data from U.S. Census Bureau
2006 and 2007 are estimates from Weldon Cooper Center for Public Service

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

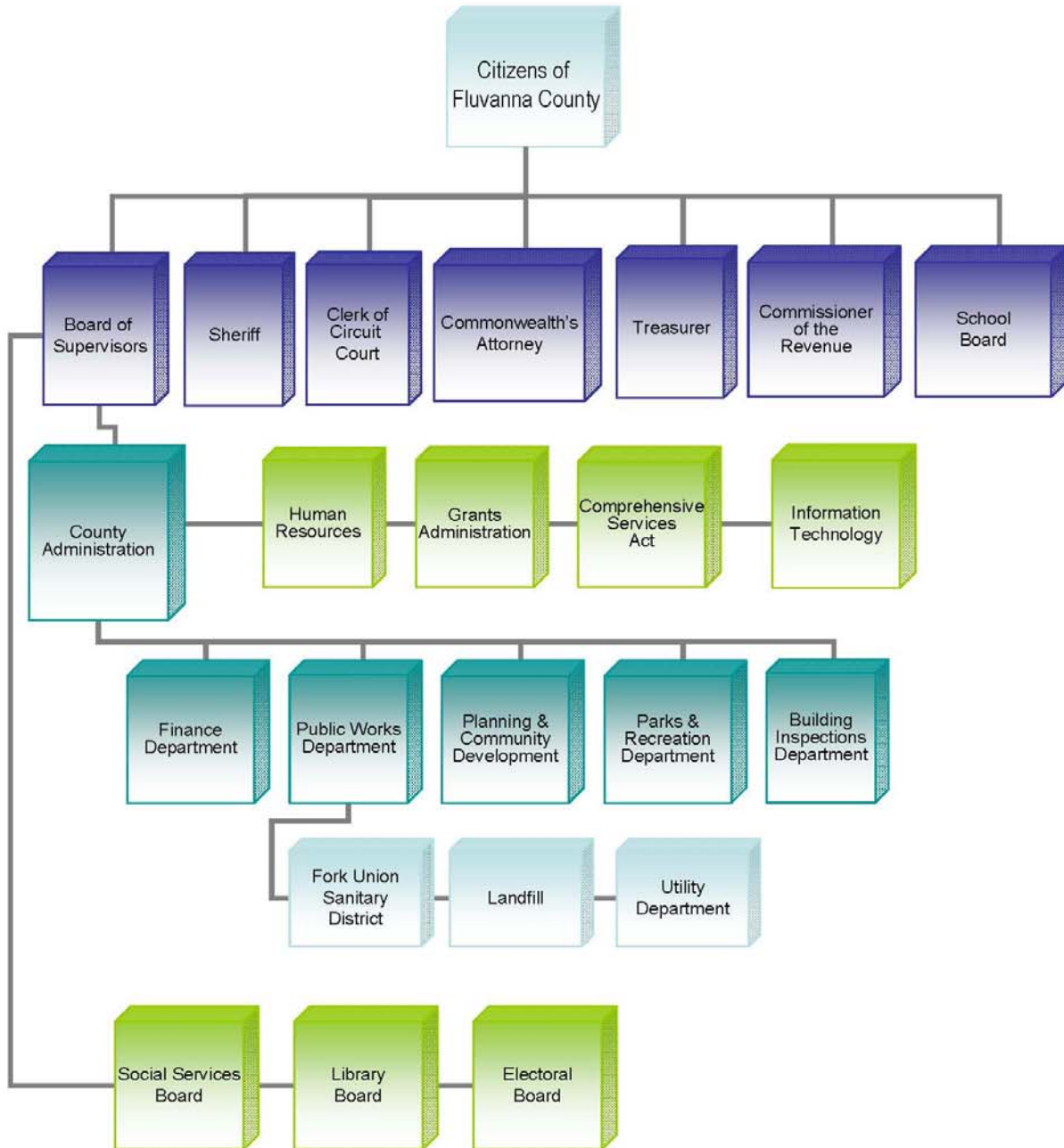
Fluvanna's top employers include Fluvanna County School System, County of Fluvanna, Camp Friendship, Chips, Inc., Advanced Concrete Foundations, Food Lion, G&P Forestry Svc., and Backhoe Bob's Inc..

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>
2007	14,942	14,523	111	2.8
2006	13,676	13,341	335	2.4
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

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

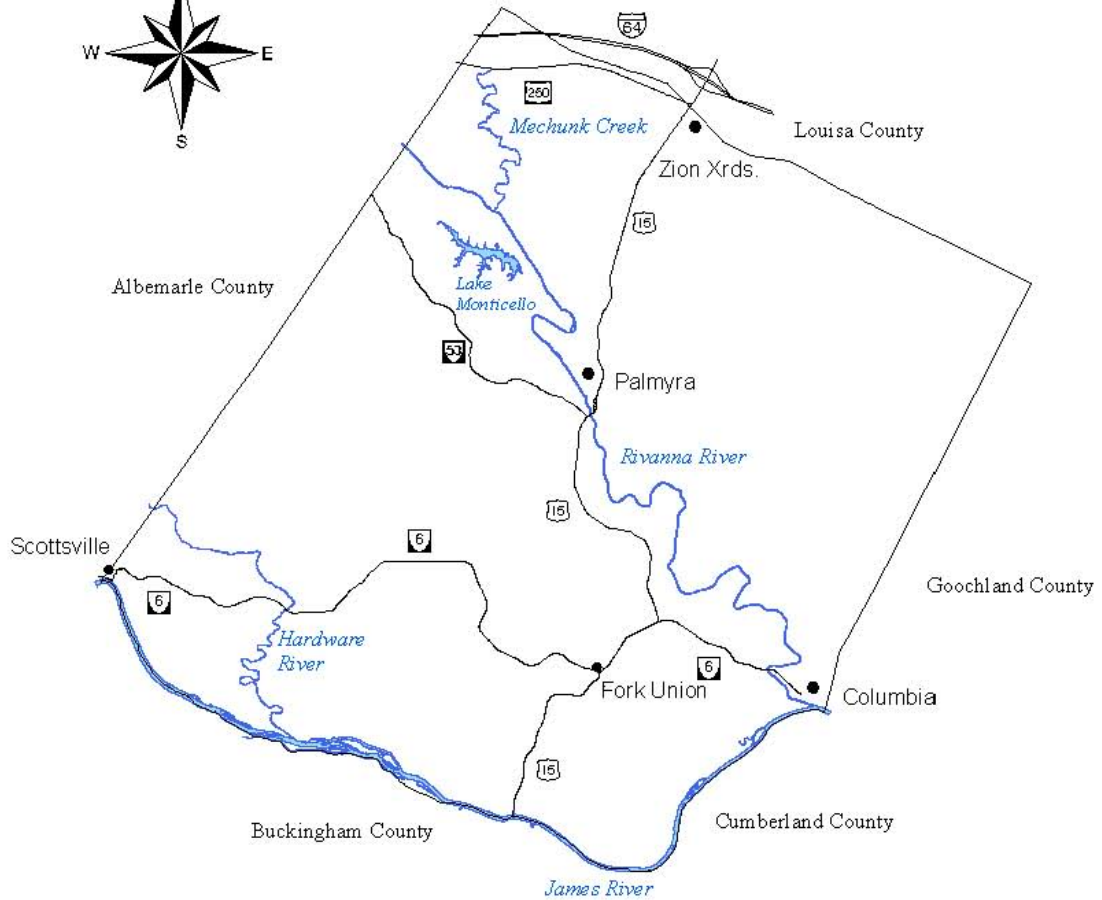
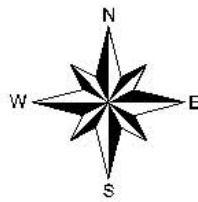


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FLUVANNA COUNTY BUDGET PROCESS AND CALENDAR

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 1, 2007 – Budget Kick-off meeting

November 29 & December 6, 2007 – Budget commencement is advertised.

November 28, 2007 – Departments submit estimates of operating revenue (as applicable) and expenditures to Budget Analyst.

December 17, 2006 – January 4, 2007 – County Administrator holds budget meetings with department heads.

February 6, 2008 – Proposed budget is presented to Board of Supervisors

February 13, 2008 – Budget work session to discuss the expenditure budgets

February 27, 2008 – Budget work session to discuss the revenue budgets

March 5, 2008 – Budget work session to allow outside agencies to present requests

March 12, 2008 – Budget work session to review and reconcile budget

March 19, 2008 – Budget work session with School Board

March 27 & April 3 – Public Hearing advertised

April 9, 2008 – Public Hearing for operational budget and Capital Improvement Plan

April 16, 2008 – 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 intent of the Board of Supervisors that appropriations for capital and grant funded projects carry forward 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. In previous years the Comprehensive Services Act and E911 have been accounted for in individual funds. At the instruction of the County’s contracted auditors we have integrated these two funds into the General Fund. 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, Debt Service 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.

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.

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, Comprehensive Services Act, E-911, 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

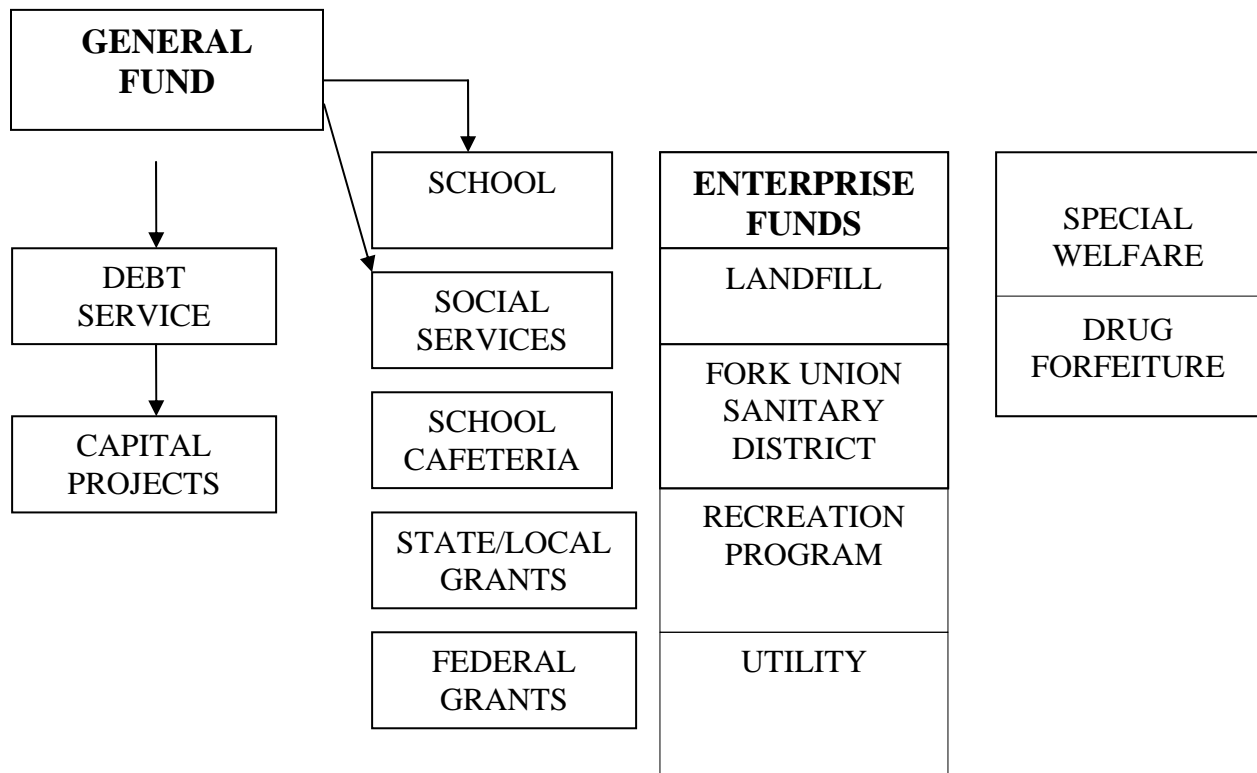
Proprietary funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the County is that the cost of providing services to the general public be financed or recovered through charges to users of such services. These funds include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

STRUCTURE OF COUNTY FUNDS

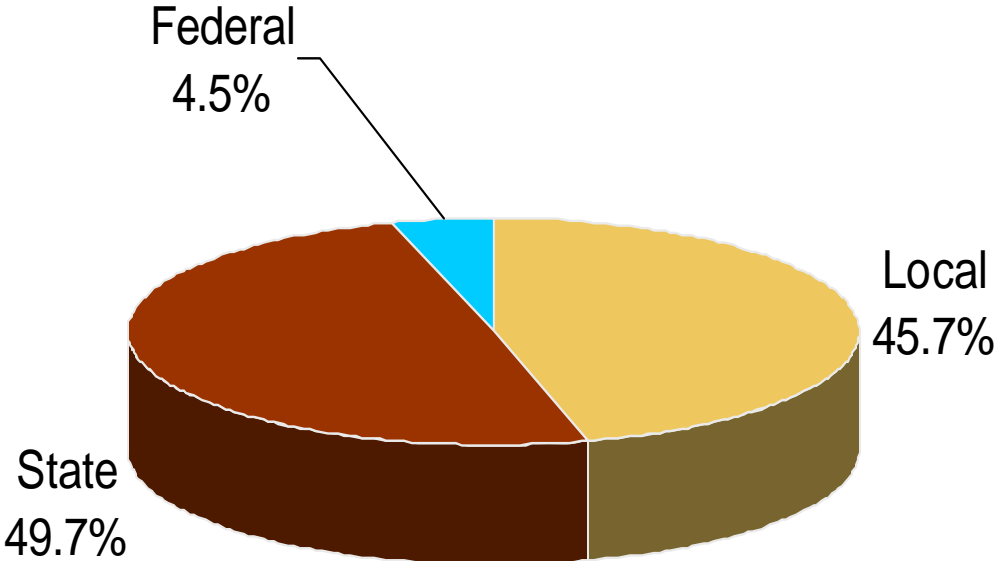
GOVERNMENTAL

PROPRIETARY

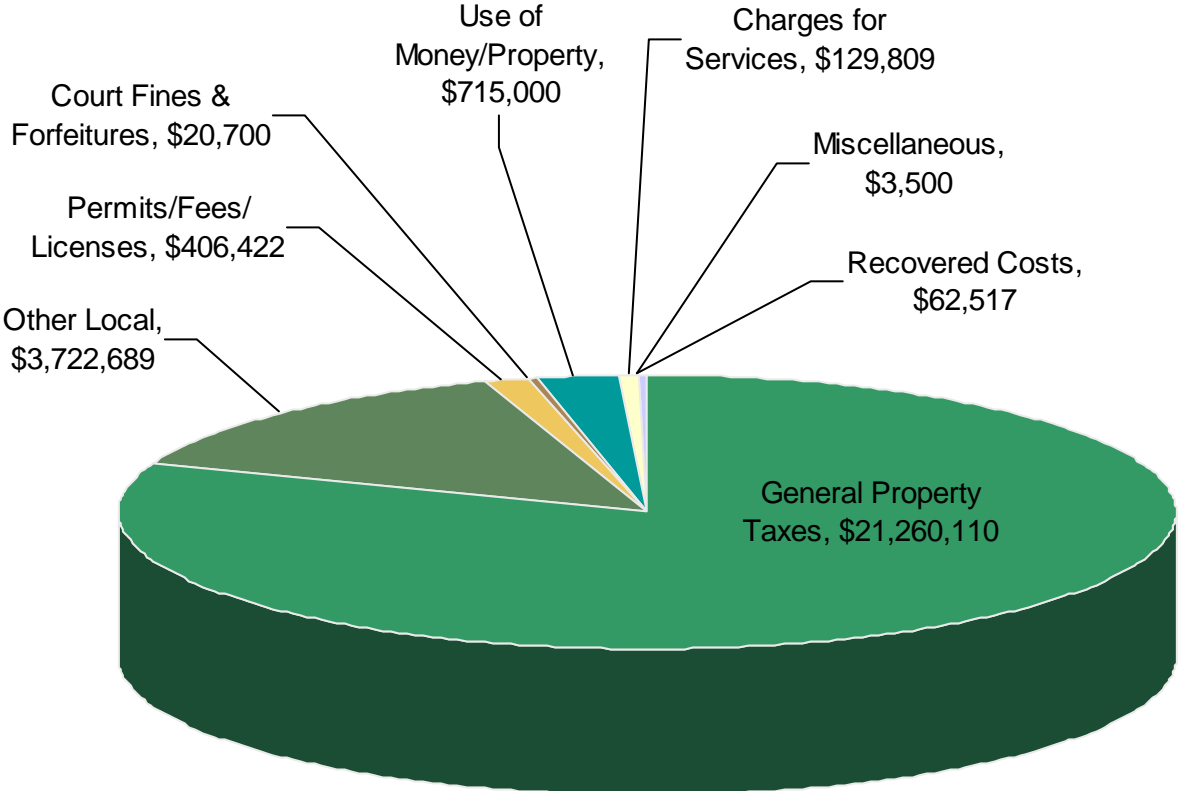
FIDUCIARY/



**GENERAL FUND REVENUES
BY CATEGORY**

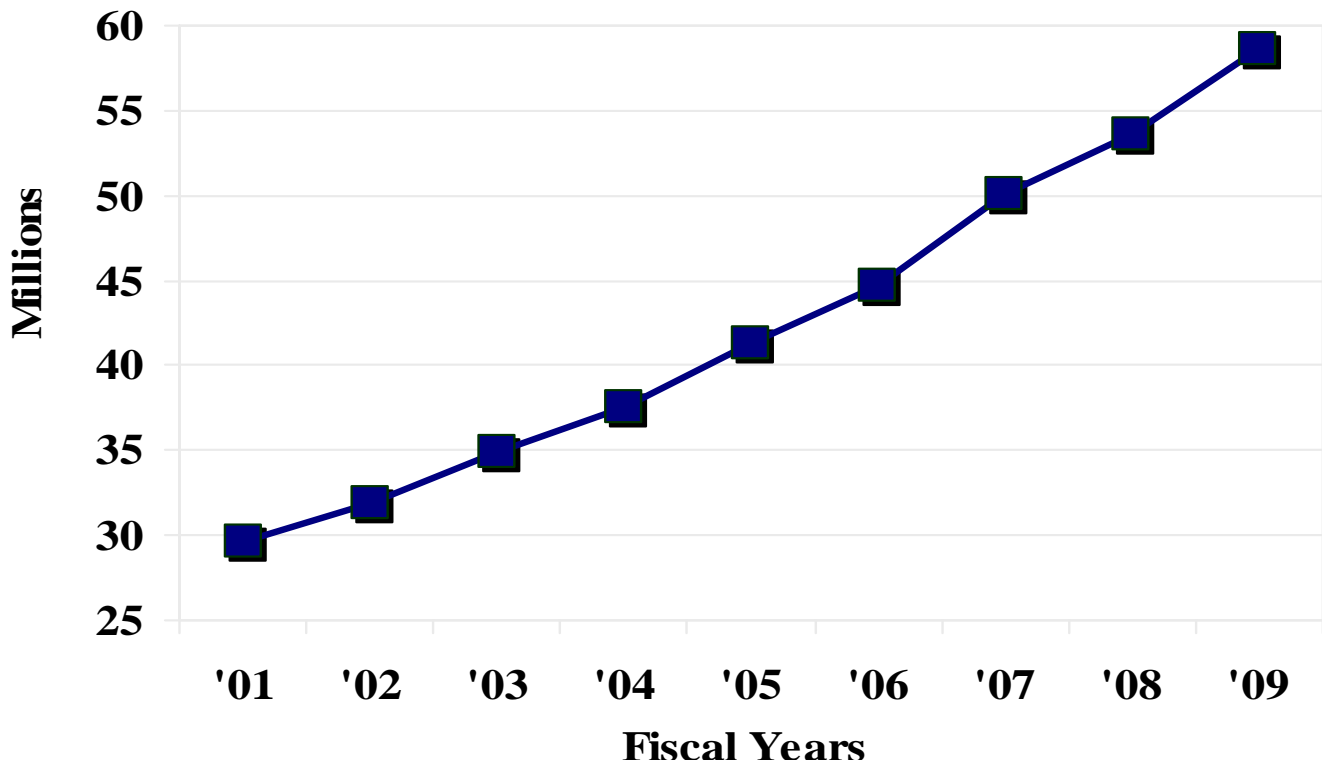


GENERAL FUND LOCAL REVENUES SOURCES

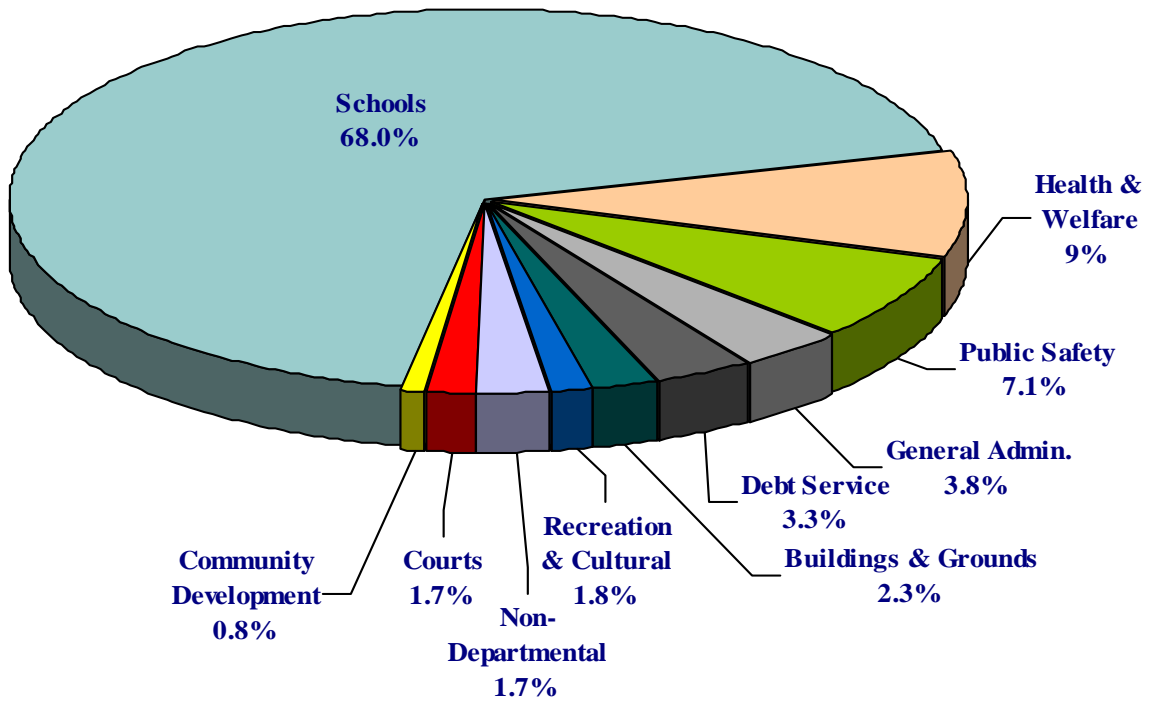


GENERAL OPERATING EXPENDITURES

GROWTH OVER THE YEARS



OPERATING EXPENDITURES FOR FY 2009 BY DEPARTMENT



OPERATING REVENUE SUMMARY

DESCRIPTION	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
					FY08 to FY09
GENERAL PROPERTY TAXES	17,855,613	17,507,299	18,748,144	21,260,110	13.4%
OTHER LOCAL TAXES	3,065,000	3,203,879	3,291,700	3,722,689	13.1%
PERMITS/FEES/LICENSES	410,795	468,129	438,000	406,422	-7.2%
COURT FINES & FORFEITURES	110,500	21,594	75,500	20,700	-72.6%
REVENUE USE OF MONEY/PROPERTY	348,000	688,966	553,067	715,000	29.3%
CHARGES FOR SERVICES	133,832	109,882	140,850	129,809	-7.8%
MISCELLANEOUS REVENUE	5,125	16,159	14,081	3,500	-75.1%
RECOVERED COSTS	7,110	64,745	7,000	62,517	793.1%
NON-CATEGORICAL AID - STATE	61,978	178,962	61,982	67,982	9.7%
SHARED EXPENSES-CONST. OFF	1,516,492	1,702,183	1,764,939	1,837,034	4.1%
CATEGORICAL AID-STATE	3,152,885	3,424,609	4,449,006	4,558,605	2.5%
FEDERAL REVENUE		27,453	0	68,277	
OTHER FINANCING SOURCES		412,000	0		
FUND BALANCE APPROPRIATIONS			891,750	637,909	-28.5%
TOTAL GENERAL FUND:	\$26,667,330	\$27,875,997	\$30,436,019	\$33,490,554	10.0%
Enhanced 9-1-1 - Local Phone Tax	315,975	144,936		Moved to General Fund	
Enhanced 9-1-1 - State	52,526	56,568		Moved to General Fund	
Enhanced 9-1-1 - Fund Balance	65,220	0		Moved to General Fund	
Debt Service - State	142,667	147,352	142,667	142,667	0.0%
Debt Service - Other Local				19,321	
Social Services Fund - State	1,849,388	1,037,264	853,633	591,015	-30.8%
Social Services Fund - Federal	0		1,153,275	1,199,939	4.0%
Comprehensive Services Act Fund - State	1,121,756	1,136,544		Moved to General Fund	
Grants - Federal, State & Local	9,204		9,204		0.0%
Education - State	18,809,865	17,975,779	19,832,193	21,964,080	10.7%
Education - Federal	1,301,100	1,498,343	1,386,100	1,386,100	0.0%
Education - Other Local	563,343	563,343	553,343	553,343	0.0%
SUBTOTAL:	24,231,044	22,560,128	23,930,415	25,856,465	8.0%
TOTAL ALL OPERATIONS:	\$50,898,374	\$50,436,126	\$54,366,434	\$59,347,019	9.2%

SPECIAL FUNDS REVENUE SUMMARY

DESCRIPTION	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
Capital Improvements Program:					
Local (other than General Fund)	0	269,800	111,620	35,000	-68.6%
State/Federal	0	0	679,468	0	816.0%
Other Sources	3,784,877	0	3,531,200	515,091	-85.4%
FUSD Operational Revenue	350,589	508,722	313,000	411,156	31.4%
Landfill Revenues	589,000	803,769	1,144,387	296,975	-74.0%
Utility Fund		0	22,000	1,559,000	6986.4%
School Cafeteria Fund	1,559,125	1,329,262	1,668,263	1,734,994	4.0%
Recreation Program Fund	11,500	34,450	67,900	60,322	-11.2%
SUBTOTAL:	6,295,091	2,946,003	7,537,838	4,612,538	-38.8%
 TOTAL REVENUES:	 \$57,193,465	 \$53,382,129	 \$61,904,272	 \$63,959,557	 3.3%

Special Funds are self-supporting programs that are administered through County Departments And Agencies.

OPERATING EXPENDITURES SUMMARY

DEPARTMENT	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	%INCR/ DECR FY07 to FY08
LEGISLATIVE	148,631	138,460	145,400	142,505	140,664	-3.3%
GENERAL & FINANCIAL ADMIN	1,713,104	1,723,252	1,723,595	1,001,533	1,783,682	0.2%
BOARD OF ELECTIONS	132,532	114,395	156,556	162,090	165,047	3.4%
JUDICIAL ADMINISTRATION	562,931	600,897	566,970	657,126	663,584	12.0%
COMMONWEALTH'S ATTORNEY	288,849	334,282	342,665	354,688	369,767	4.3%
PUBLIC SAFETY	1,885,864	1,952,645	1,983,573	2,100,972	3,025,368	3.5%
FIRE & RESCUE SERVICES	728,019	677,085	775,806	786,298	611,021	-21.2%
CORRECTION & DETENTION	223,907	116,056	235,200	126,300	332,300	41.3%
INSPECTIONS	174,026	181,231	177,234	181,587	241,228	32.1%
ANIMAL CONTROL	117,629	107,730	174,709	163,780	192,182	7.8%
BUILDINGS & GROUNDS	1,139,683	1,187,079	1,213,761	1,227,046	1,339,432	
HEALTH	260,400	260,400	285,000	302,046	318,084	11.6%
COMPREHENSIVE SERVICES			1,907,850	1,908,650	2,132,621	5.4%
PARKS & RECREATION	440,953	484,007	485,539	515,154	536,914	7.2%
LIBRARY	261,001	244,806	252,261	255,901	255,230	-1.2%
PLANNING & DEVELOPMENT	354,404	331,754	372,738	358,514	413,213	8.1%
COOPERATIVE EXTENSION	73,600	73,805	73,600	73,600	74,100	0.7%
NONDEPARTMENTAL	910,231	460,798	1,268,624	1,229,630	941,452	-8.4%
SUBTOTAL:	9,415,765	8,988,683	12,141,081	11,547,420	13,535,889	24.4%

DEPARTMENT	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	%INCR/ DECR
OTHER FUND OR PROGRAM						
Enhanced 9-1-1	433,721	454,145				
Debt Service Fund	1,594,199	1,576,900	1,741,521	1,857,842	3,289,601	88.9%
Social Services Fund	2,577,285	2,131,289	2,687,398	2,296,883	2,589,389	-3.6%
CSA	1,870,860	2,022,886				
School Fund	34,224,320	33,942,240	36,343,976	36,343,976	39,216,350	7.9%
State Grants	9,204	8,196	9,204	9,204	CSA Budget	0.0%
SUBTOTAL:	40,709,589	40,135,656	40,782,099	40,507,905	45,095,340	10.6%
TOTAL - ALL OPERATIONS:	\$50,125,354	\$49,124,338	\$52,923,180	\$52,055,325	\$58,631,229	13.5%

SPECIAL FUNDS EXPENDITURE SUMMARY

DEPARTMENT	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	%INCR/ DECR
SPECIAL FUNDS						
Capital Improvements Plan	4,570,877	3,001,165	5,189,038	4,973,801	1,188,000	-77.1%
FUSD Operational	291,069	421,752	253,480	350,207	351,636	36.0%
FUSD Debt Service	59,520	39,214	59,520	59,520	59,520	0.0%
Landfill	589,000	876,972	1,144,387	1,140,135	296,975	-74.1%
Utility			59,933	61,778	1,636,881	2542.1%
School Cafeteria	1,559,125	1,312,512	1,668,263	1,668,263	1,734,994	4.0%
Recreation Program	11,500	46,241	67,900	83,578	60,322	-11.2%
SUBTOTAL:	7,081,091	5,697,856	8,442,521	3,363,481	5,328,328	-37.0%
TOTAL EXPENDITURES	\$57,193,465	\$54,822,195	\$61,904,272	\$60,392,607	\$63,959,557	3.3%

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

GENERAL FUND SUMMARY

REVENUES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
					FY08 to FY09
GENERAL PROPERTY TAXES	17,855,613	17,507,299	18,748,144	21,260,110	13.4%
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FEDERAL REVENUE		27,453	0	68,277	
OTHER FINANCING SOURCES		412,000	0		
FUND BALANCE APPROPRIATIONS			891,750	637,909	-28.5%
FUND TRANSFERS	0	50,138	0	0	
TOTAL REVENUES:	\$26,667,330	\$27,875,997	\$30,436,019	\$33,490,554	10.0%

EXPENDITURES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	%INCR/ DECR
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HEALTH	260,400	260,400	285,000	302,046	318,084	11.6%
COMPREHENSIVE SERVICES			2,000,457	2,003,504	2,132,621	6.5%
PARKS & RECREATION	440,953	484,007	485,539	515,154	536,914	7.2%
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COOPERATIVE EXTENSION	73,600	73,805	73,600	73,600	74,100	0.7%
NONDEPARTMENTAL	910,231	460,798	1,268,624	1,229,630	941,452	-8.4%
TOTAL EXPENDITURES :	\$9,415,765	\$8,988,683	\$12,679,652	\$11,642,274	\$13,535,889	6.8%

GENERAL FUND REVENUES

The fiscal health of Fluvanna County has an effect on the levels of service that will be provided to the residents of the County. Fluvanna revenues continue to indicate a good local economy reflecting the fact that Fluvanna is an attractive location for new residents. The County's growing community is evidenced by its increasing population, its commitment to maintaining a low tax base, and its cost-effective approach towards service delivery.

The Consumer Price Index in the United States for March 2007 was 2.8 percent. As of April 2008 it has increased to 2.9 percent. The decline in the housing market has been evidenced locally.

The local unemployment rate was 2.8 percent for April 2008. The area unemployment rate is lower than the State at 3.3 percent and United States at 4.8 percent.

General Fund

There are many factors used to assess and monitor financial condition. One of the primary factors influencing financial condition is revenue. Under ideal conditions revenues grow at a rate equal to or greater than the combined effects of inflation and expenditures, and should be flexible to allow for adjustments to changing conditions.

Locally, the fiscal year 2009 General Fund Budget reflects an increase in general property tax revenues of 13.4% or \$2,511,966, compared to the fiscal year 2007 Adopted Budget. This is indicative of the 5¢ increase the Real Estate Property Tax and 15¢ increase in the Personal Property Tax Rate. The Board of Supervisors has decided to retain 3¢ of the Real Estate Tax within an investment account, to establish a savings in preparation for the increase in debt service that will soon be incurred for the new high school. The tax rate will be increased gradually over the next few years until adequate levels of revenue funding to cover the new debt has been reached.

Locally generated revenues of \$26 million account for 41 percent of the total FY2009 Revenue; State and federal revenues are expected to provide 10.3 percent, or \$6.5 million of the total FY2009 Revenue. State revenues have decreased significantly from the \$7.2 million received in FY2008.

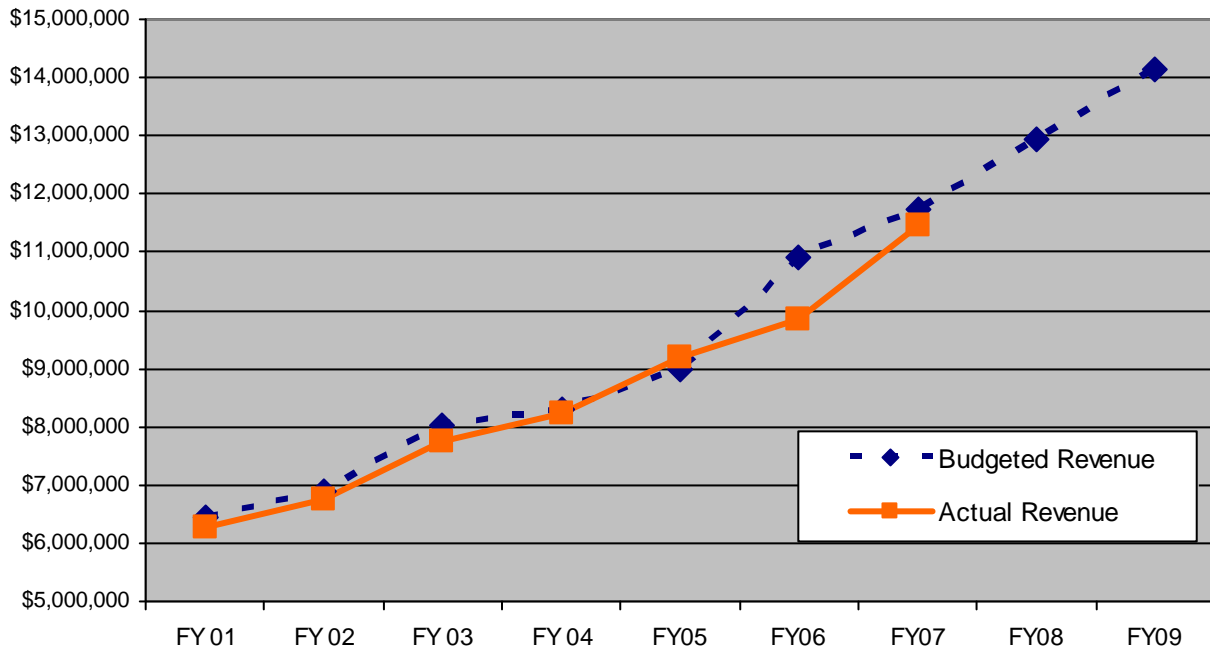
The FY2009 General Fund budget includes \$715,000 in investment interest income. One of the Treasurer's responsibilities is to manage the County's Investment program. Funds are invested in securities, as outlined in the Virginia Public Deposits Act and the Code of Virginia.

REAL PROPERTY TAXES

Real property tax revenues are projected to increase 12%, and will constitute 42.2 percent of the County's local General Fund revenues for fiscal year 2009. A tax rate increase was adopted by the Board of Supervisors at their April 19th, 2008 meeting. The rate will increase from \$0.43 to \$0.48 for the tax year 2008 and fiscal year 2009. Two cents of the tax revenue will be applied towards increasing operational expenditures; the remaining three cents will be placed in savings to prepare for the upcoming additional debt service for the New High School.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Real Property Taxes ***					
REAL ESTATE TAXES 1978-2005		141,636			
Real Estate Taxes – 2006 1 st Half	5,874,016	5,630,584			
Real Estate Taxes - 2006 2nd Half	5,874,017	5,696,218			
Real Estate Taxes - 2007 1st Half			6,315,337		
Real Estate Taxes - 2007 2nd Half			6,315,337		
Real Estate Taxes - 2008 1st Half				7,056,000	12%
Real Estate Taxes - 2008 2nd Half				7,056,000	12%
Overpayment of Taxes		21,967			
Rollback Taxes		23,023	30,000	35,000	17%
Service Charge-Tax Exempt Prop.					
TOTAL:	\$11,748,033	\$11,469,493	\$12,660,674	\$14,147,000	12%

Real Property Taxes

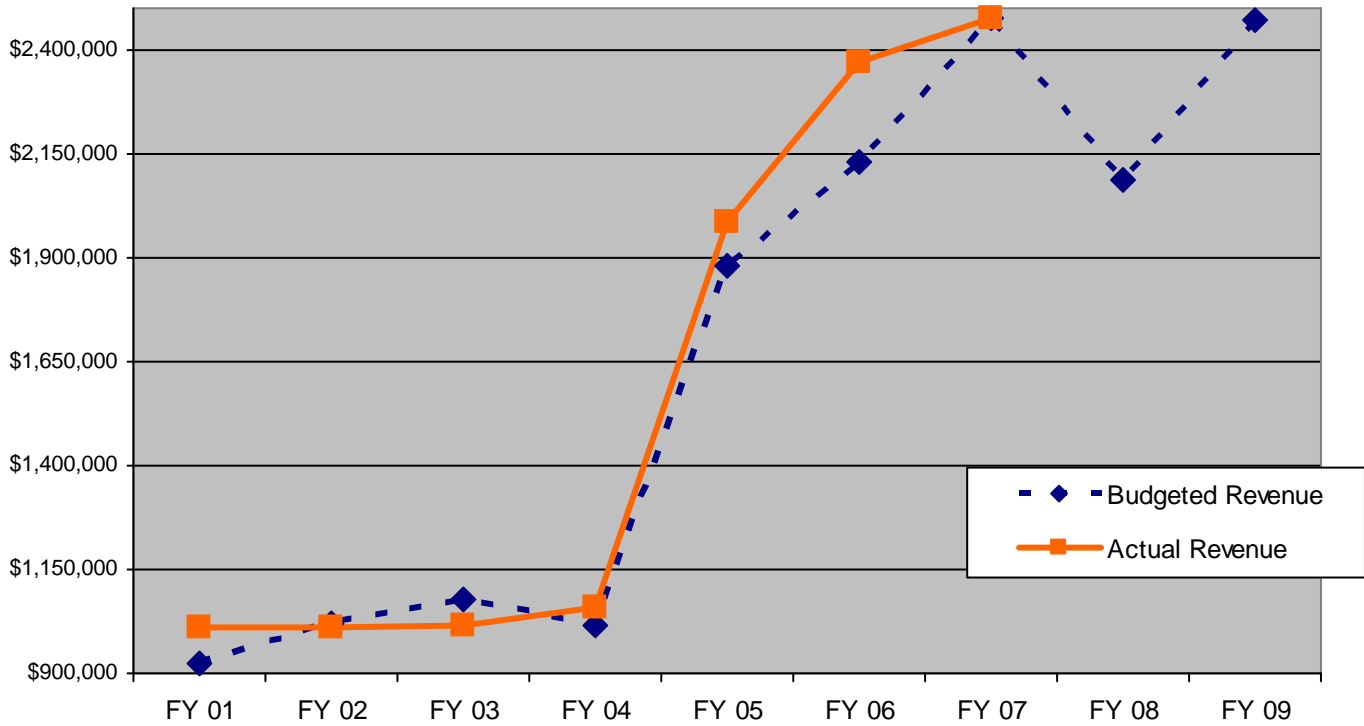


PS CORPORATION TAXES

Public service corporation taxes are the real estate and personal property taxes collected for companies that provide utilities to the public. The County receives annual assessments from the State Corporation Commission (SCC) and Department of Taxation. The County's real and personal property tax rates are applied to these assessments. The estimated PSC tax collections for FY2009 equate to 7.3 percent of the general fund revenues.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
<i>FY08 to FY09</i>					
*** PS Corporation Taxes ***					
PSC Taxes - 2006 1st Half	1,239,000	1,368,405			
PSC Taxes - 2006 2nd Half	1,239,000	1,109,314			
PSC Taxes - 2007 1st Half			1,042,750		
PSC Taxes - 2007 2nd Half			1,042,750		
PSC Taxes - 2008 1st Half				1,236,000	18.5%
PSC Taxes - 2008 2nd Half				1,236,000	18.5%
TOTAL:	\$2,478,000	\$2,477,718	\$2,085,500	\$2,472,000	18.5%

PS CORPORATION TAXES

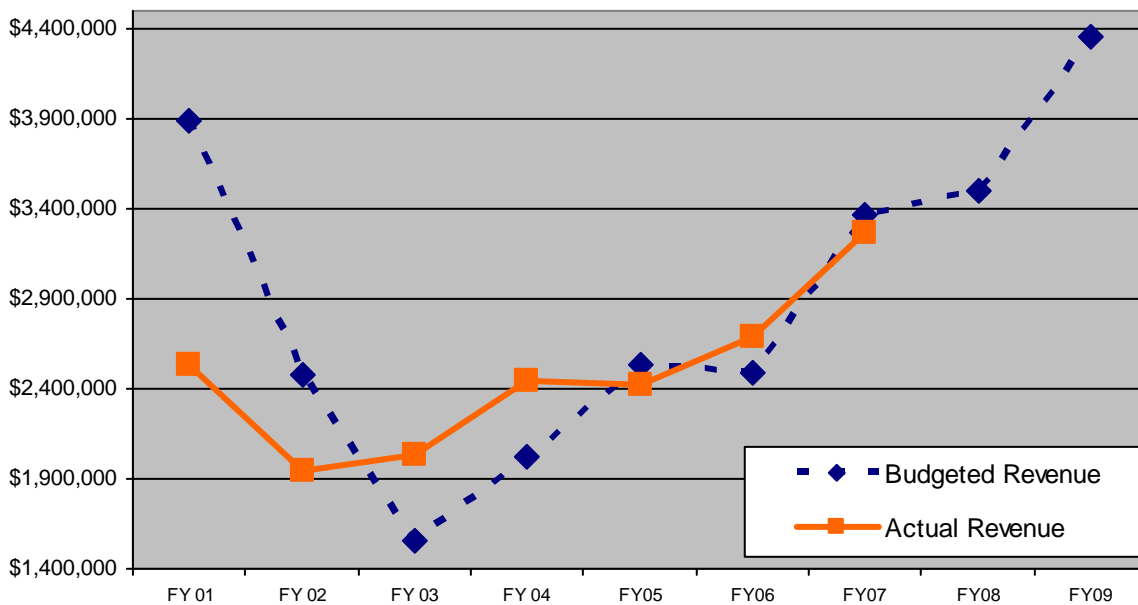


PERSONAL PROPERTY TAXES

Personal property tax is levied on the tangible property of individuals and businesses. This is primarily associated with automobiles. The personal property rate for FY2008 – 2009 is set at \$3.85 per \$100; a \$0.15 increase from the previous years rate. This marks the first rate increase in over thirty years. The significant downward slope in the Personal Property Tax chart below is reflective of the implementation of the Personal Property Tax Relief Act or PPTRA. The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax; and be used 50% or less for business purposes. Motor homes, trailers, boats, and farm use vehicles do not qualify for tax relief. The PPTRA revenues received from the Commonwealth of Virginia are not reflected below instead they are accounted for in the State Categorical Aid section of the budget.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
PP Taxes – 1999-2004		25,890			
PP Taxes - 2005 1st Half		15,348			
PP Taxes - 2005 2nd Half		31,279			
PP Taxes - 2006 1st Half	1,682,790	1,596,560			
PP Taxes - 2006 2nd Half	1,682,790	1,596,760			
PP Taxes - 2007 1st Half			1,839,485		
PP Taxes - 2007 2nd Half			1,839,485		
PP Taxes - 2008 1st Half				2,180,390	19%
PP Taxes - 2008 2nd Half				2,180,390	19%
TOTAL:	\$3,365,580	\$3,265,836	\$3,678,970	\$4,360,780	19%

Personal Property Taxes

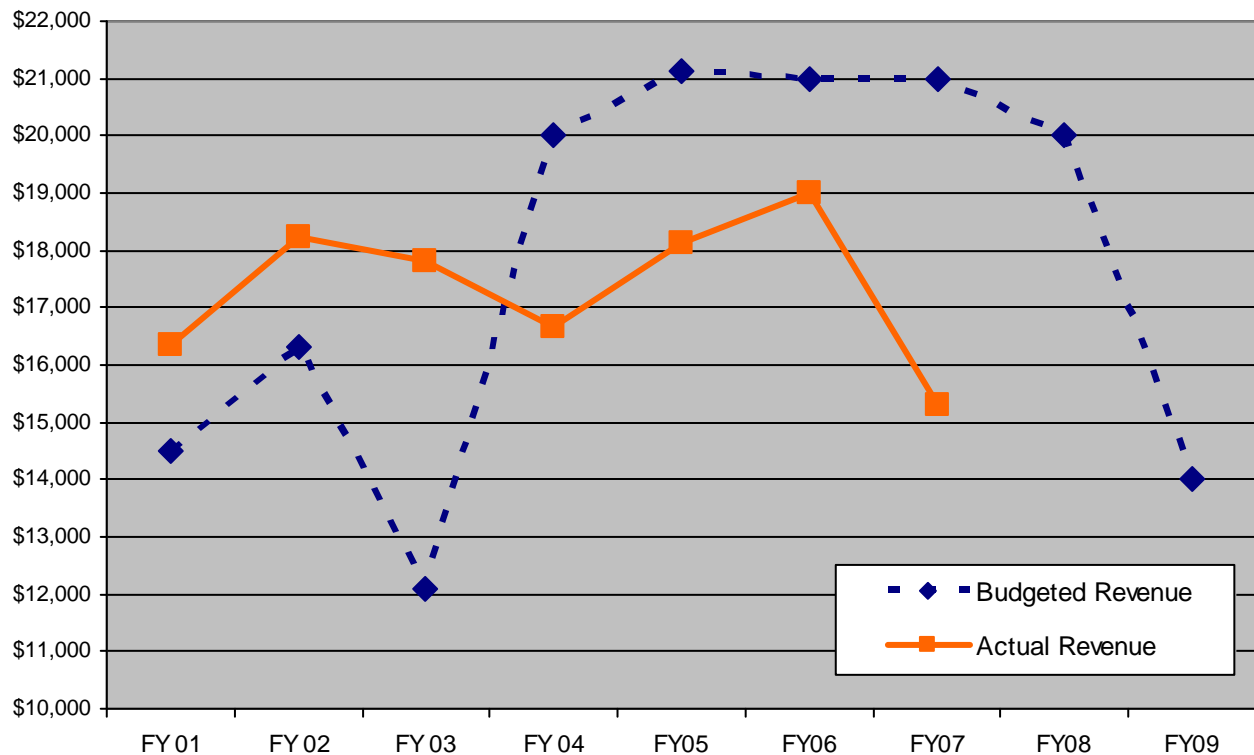


MOBILE HOME TAXES

The mobile home tax rate for FY2008 – 2009 has been set at \$0.48 per \$100; the same as the real property tax rate. Mobile home taxes were projected to decrease by 4.8% in FY 2008 and make up less than 1 percent of the total general fund revenues. In FY 2009 they are expected to continue to decrease.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
					<i>FY08 to FY09</i>
Mobile Home Taxes - 1999 -2005		1407			
Mobile Home Taxes -2006 1st Half	10,500	7,117			
Mobile Home Taxes - 2006 2nd Half	10,500	6,772			
Mobile Home Taxes - 2007 1st Half			10,000		
Mobile Home Taxes - 2007 2nd Half			10,000		
Mobile Home Taxes - 2008 1st Half				7,000	-30.0%
Mobile Home Taxes - 2008 2nd Half				7,000	-30.0%
TOTAL:	\$21,000	\$15,297	\$20,000	\$14,000	-30.0%

Mobile Home Taxes

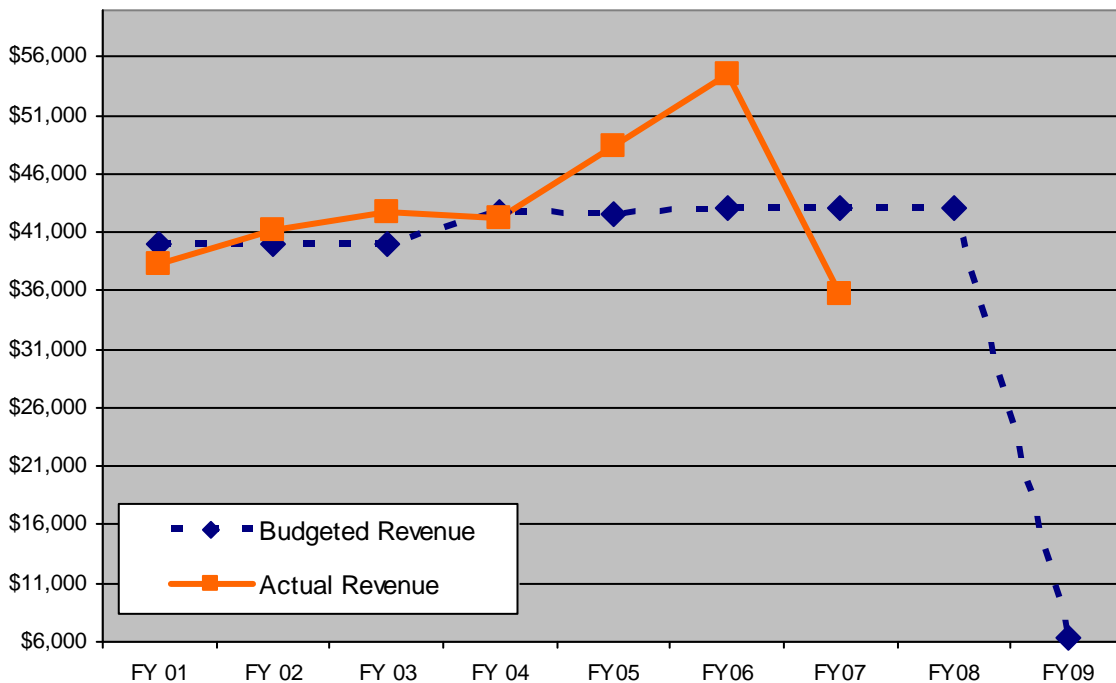


MACHINERY AND TOOL TAXES

The Machinery and Tools tax rate is set at \$2.00 per \$100 for FY 2008 – 2009. This rate has remained unchanged for the past 10 years. Revenues for this particular tax are anticipated to decrease significantly this fiscal year as a result of the closing of Thomasville Furniture. Machinery and Tool Taxes make up less than 1 percent of the total general fund revenue.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
					<i>FY08 to FY09</i>
M & T Taxes - 2004 1st Half		500			
M & T Taxes - 2004 2nd Half		500			
M & T Taxes - 2005 1st Half					
M & T Taxes - 2005 2nd Half					
M & T Taxes - 2006 1st Half	21,500	16,514			
M & T Taxes - 2006 2nd Half	21,500	18,227			
M & T Taxes - 2007 1st Half			21,500		
M & T Taxes - 2007 2nd Half			21,500		
M&T Taxes - 2008 1st Half				3,165	-85.3%
M&T Taxes - 2008 2nd Half				3,165	-85.3%
TOTAL:	\$43,000	\$ 35,741	\$43,000	\$6,330	-85.3%

Machinery and Tools Taxes

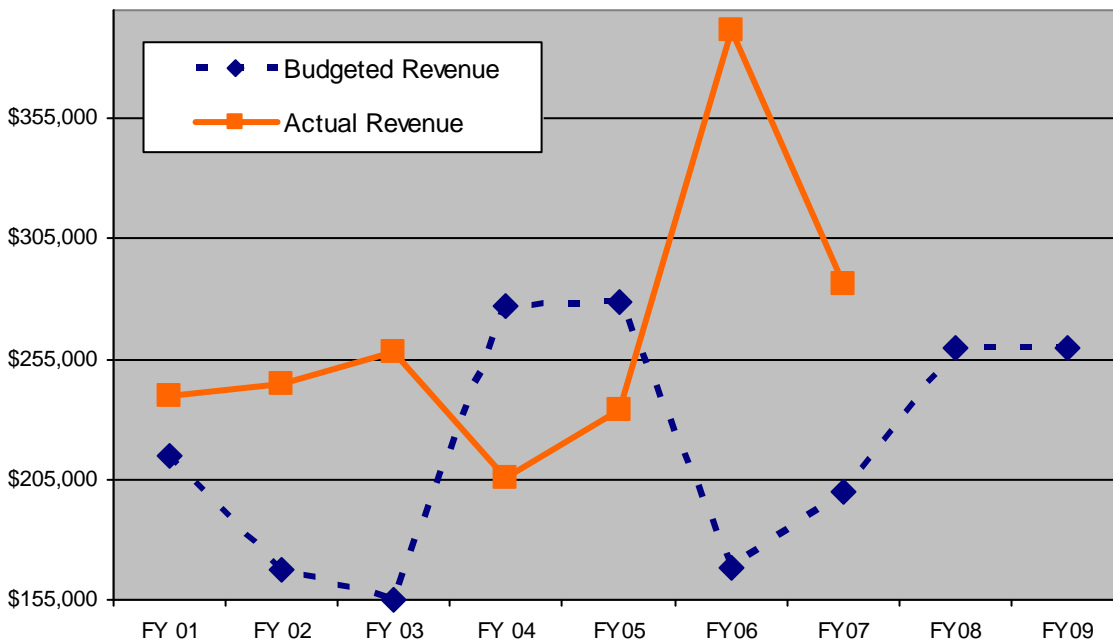


PENALTIES AND INTEREST

The Penalty and Interest revenue results from delayed tax bill payments. Tax bills that are paid after the published due date are subject to penalties and interest. Outstanding real estate tax bills are subject to a 10% penalty on the base amount and interest of 1/12 of 10% of the base tax bill starting 30 days after the tax bill due date. Outstanding personal property tax bills are initially subject to a 10% penalty on the total assessed tax value of the property and 1/12 of 10% of the base tax bill, after 30 days past due it is subject to 25% penalty of the total assessed value. In addition to the penalties and interest incurred for personal property taxes, the taxpayer is no longer eligible to receive the personal property tax relief originally reflected on the tax bill.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
<i>FY08 to FY09</i>					
*** Penalties & Interest ***					
Penalties-All Property Taxes	140,000	225,014	200,000	200,000	0.0%
Interest-All Property Taxes	60,000	61,560	60,000	60,000	0.0%
TOTAL:	\$200,000	\$286,575	\$260,000	\$260,000	0.0%

Penalties and Interest

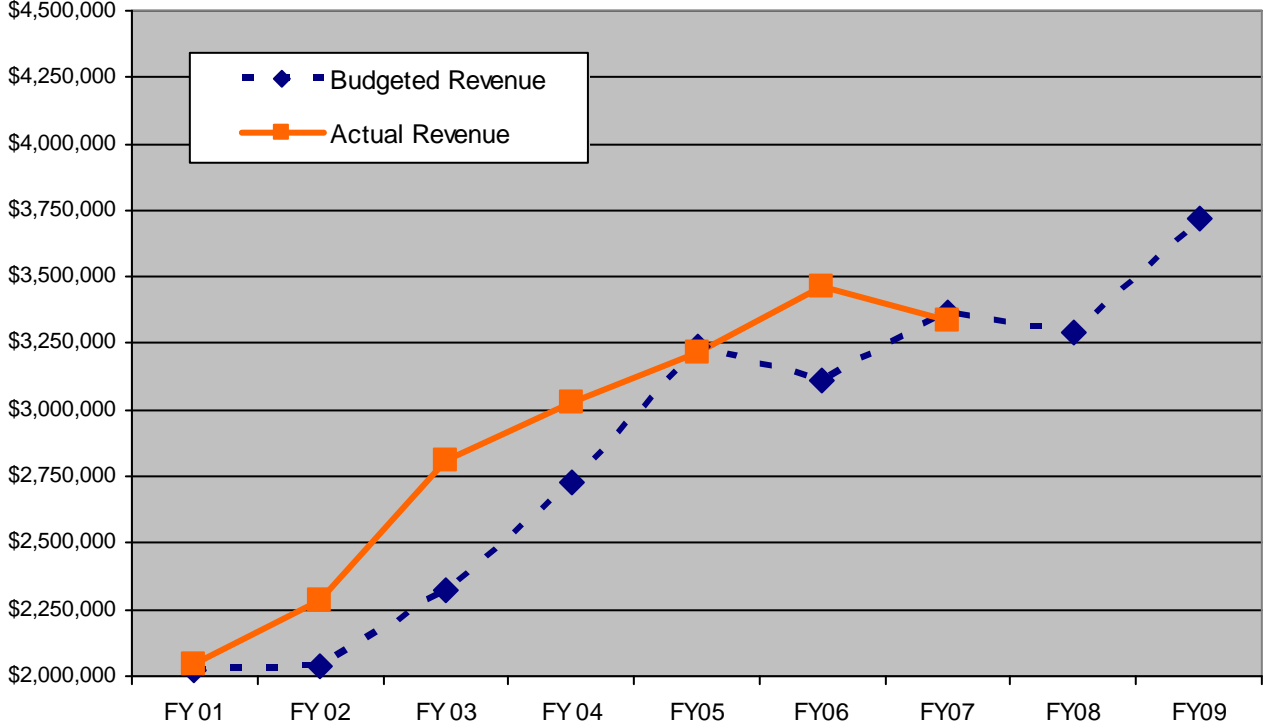


OTHER LOCAL TAXES

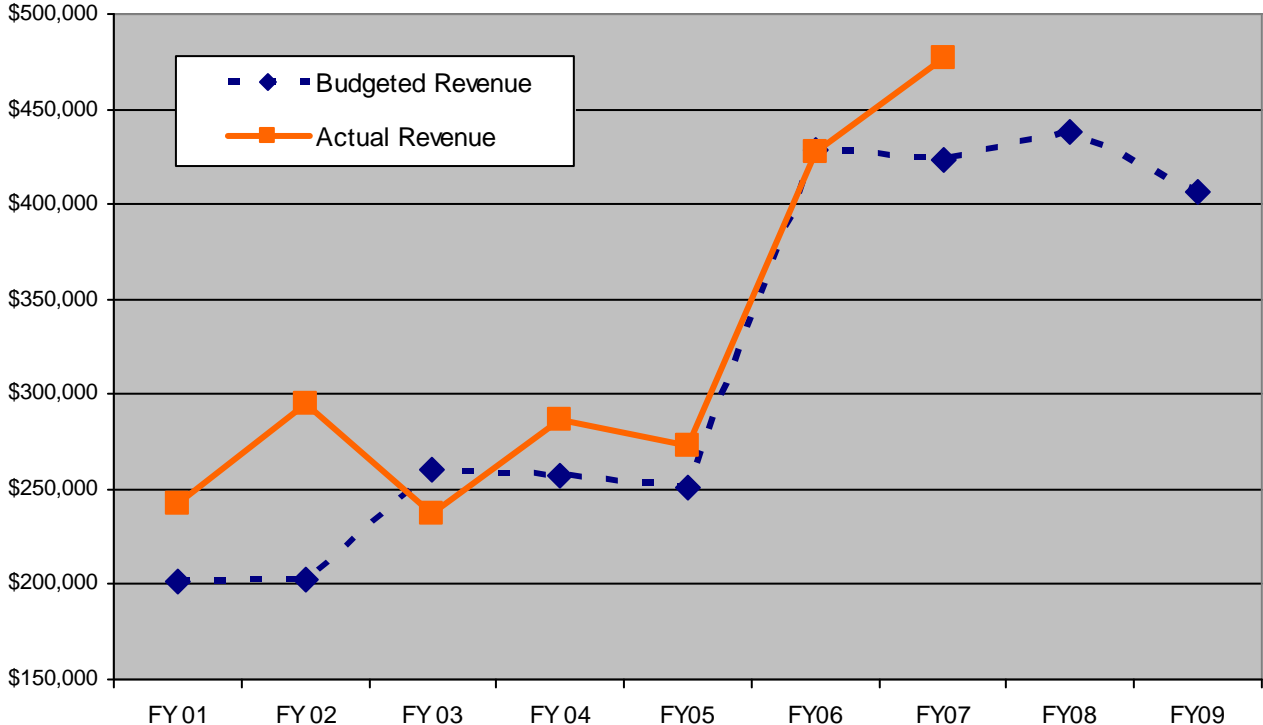
Other local taxes consist of sales and use taxes, communication taxes, gross receipts taxes, motor vehicle decal fees, bank stock taxes, recordation taxes for deeds and wills and E911 taxes. Overall the tax revenue for these items is anticipated to increase by 13.1%.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Local Sales and Use Taxes ***					
Local Sales and Use Taxes	875,000	946,526	900,000	1,200,000	33.3%
Sales Tax - Columbia & Scottsville		2,061		2,000	
SUBTOTAL:	875,000	944,465	900,000	1,202,000	33.6%
*** Communication Taxes ***					
Communication & Utility Taxes	900,000	1,129,163	1,000,000	1,400,000	40.0%
CUT - Cellular Phone	120,000	20,462			
Service Chg.- Tax Exempt Properties		36,518	50,000	36,500	-27.0%
E-911 Taxes					
SUBTOTAL:	1,020,000	1,186,144	1,050,000	1,436,500	36.8%
*** Gross Receipts Tax ***					
Gross Receipts Tax – Utility	75,000	83,846	100,000	85,000	-15.0%
SUBTOTAL:	75,000	83,846	100,000	85,000	-15.0%
*** Motor Vehicle Licenses ***					
Motor Vehicle Licenses					
Refund County Stickers		376			
Motor Vehicle Licenses-2004	450,000				
Overpayment of County Sticker		10			
Motor Vehicle Licenses - 2006		21,217			
Motor Vehicle Licenses - 2007		355,349	425,000		
Administrative Fee Vehicle License				400,000	
SUBTOTAL:	450,000	376,200	425,000	400,000	-5.9%
*** Bank Stock Taxes ***					
Bank Stock Taxes	45,000	42,122	50,000	50,000	0.0%
SUBTOTAL:	45,000	42,122	50,000	50,000	0.0%
*** Taxes on Recordation/Wills ***					
Recordation Taxes on Deeds	600,000	467,307	625,000	450,000	-28.0%
Tax on Wills		103,795	130,000	87,489	-32.7%
SUBTOTAL:	600,000	571,102	755,000	537,489	-28.8%
E911 Local Taxes					
Proceeds from Sale of E911 Maps			900	900	0.0%
Address Plate Fees (E911)			10,800	10,800	0.0%
SUBTOTAL:			11,700	11,700	0.0%
TOTAL OTHER LOCAL TAXES:	\$3,065,000	\$3,203,879	\$3,291,700	\$3,722,689	13.1%

Other Local Taxes



Permits, Fees and Licenses

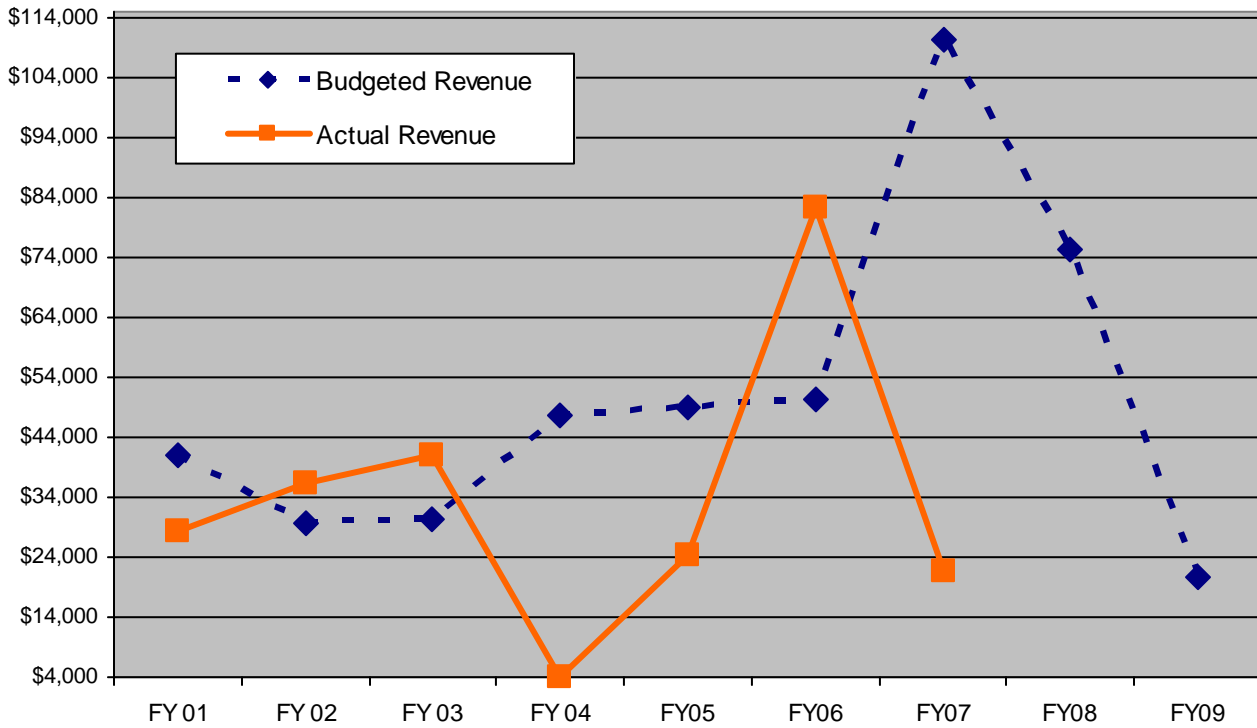


PERMITS, FEES & LICENSES

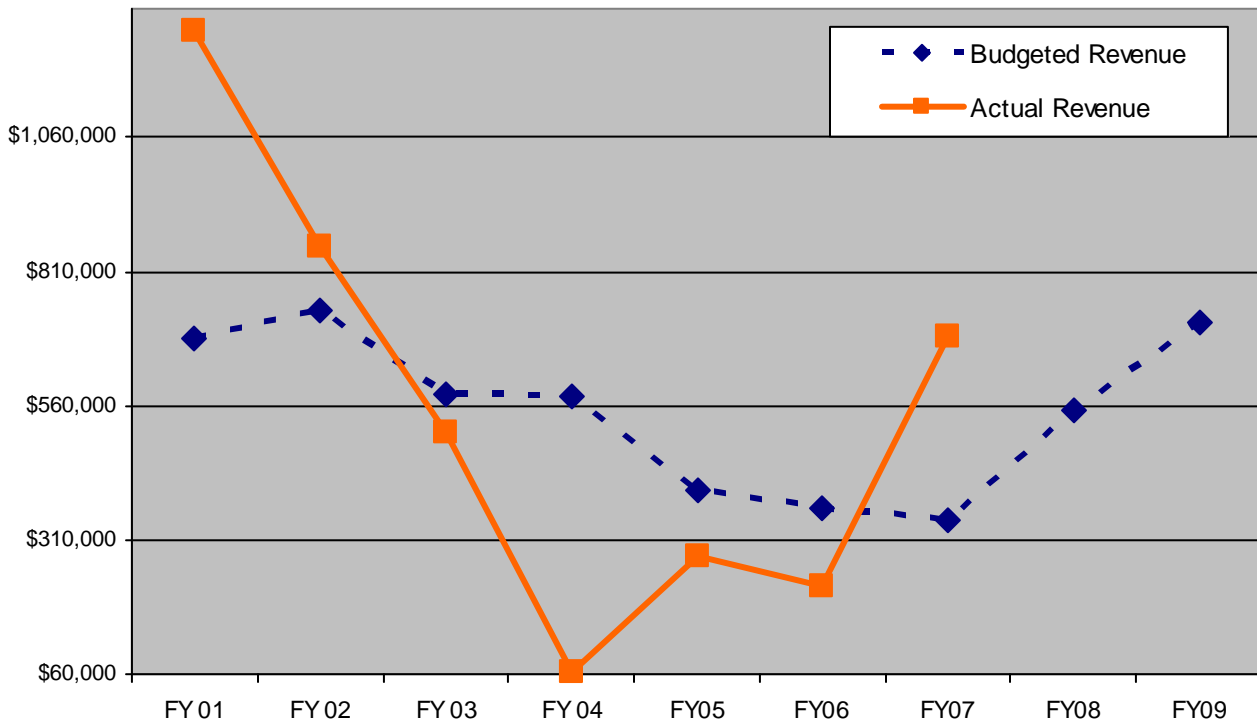
Permits, Fees and License revenue consists of collections from dog tags fees, land use application fees, sign permits, zoning and subdivision permits, building permits, well and septic permits, land disturbing permits, concealed weapon permits, soil reviews and recreation program fees. In the past two fiscal years we have seen a decline in the number of buildings permit requests as well as the subdivision and plat review requests. The decline in the housing market has had a tremendous impact on both of these revenue streams. Although we have noticed a rise in the number of land disturbing permits issued. Permits, Fees and License revenues make up 1.2 percent of the general fund revenues.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Animal Licenses ***					
Dog Tags - 2005	6,500				
Dog Tags - 2006		1,689			
Dog Tags - 2007		5,832	6,500		
Dog Tags - 2008				7,500	
SUBTOTAL:	6,500	7,521	6,500	7,500	15.4%
*** Permits and Other Licenses ***					
Land Use Application Fees	1,200	1,836	1,200	1,200	0.0%
Sign Permit (911A Surcharge)	1,600	1,210	1,600		
Sign Permits (Planning)		400		0	
Zoning and Subdivision Permits	25,000	22,500	22,500		
Building Permits	176,970	139,927	174,000	135,450	-22.2%
Site Plan Review	10,000	9,700	12,000	9,500	-20.8%
Rezoning	8,750	11,890	12,000	12,000	0.0%
Variances	3,000	3,600	3,000	3,000	0.0%
Miscellaneous Requests	250	74	0	0	
Subdivision & Plat Review	30,000	19,370	35,000	19,370	-44.7%
Special Use Permits	7,000	12,600	10,000	10,000	0.0%
Land Disturbing Permits	38,025	58,480	40,000	58,000	45.0%
Concealed Weapon Permit Fees	2,500	3,957			
GIS Parcel Fee		14,820	8,000	7,500	-6.3%
Road Maintenance Agreement Rev.		400	2,000	1,000	-50.0%
Homeowner's Association Review		1,200	1,600	1,000	-37.5%
Street Sign Installation		200	1,600	800	-50.0%
Soil Review - Well & Septic		1,550		5,000	
Fees					
Recreation Program Fees	100,000	156,894	107,000	135,102	26.3%
SUBTOTAL:	404,295	460,608	431,500	398,922	-7.5%
TOTAL:	\$410,795	\$468,129	\$438,000	\$406,422	-7.2%

Court Fines and Forfeitures



Revenue from Use of Money and Property



COURT FINES

Fines and forfeitures revenue is received as a result of violations of County criminal ordinances. The Clerk of the Circuit Court assesses fines and forfeitures for violations of County criminal ordinances. Both the Circuit Court and General District Court collect fines. Based on historical data, this revenue stream is projected to decrease over the next fiscal year.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Court Fines & Forfeitures					
Interest on Fines and Forfeitures	500	711	500	700	40.0%
Court Fines and Forfeitures	110,000	20,278	75,000	20,000	-73.3%
Court Appointed Atty Refunds		605			
TOTAL:	\$110,500	\$21,594	\$75,500	\$20,700	-72.6%

USE OF MONEY AND PROPERTY

Use of Money and Property revenue is the return on investments. The amount of cash available for investing (cash flow) and the interest rate at the time of investment determine the revenue stream. An accounting change was adopted by the BOS to record the first half of the 2008 taxes in June of FY2008. In the past, the first half taxes were recorded as deferred revenues for the following fiscal year. This change will result in a one time influx of cash into the general fund, enabling a substantially higher sum of funds to be invested.

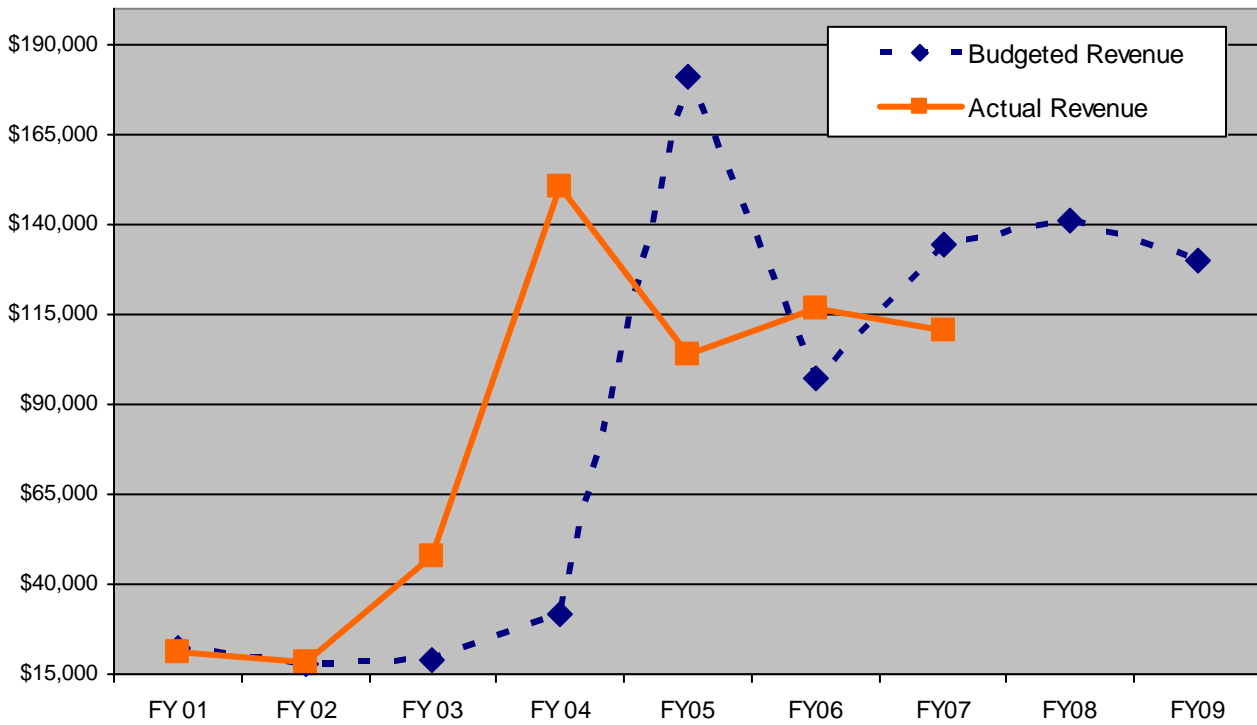
	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Revenue From Use of Money ***					
Interest on Money Market Account	30,000	81,495	0	90,000	100.0%
Interest on Custody Account	300,000	583,027	535,067	600,000	12.1%
SUBTOTAL:	330,000	664,522	535,067	690,000	29.0%
*** Revenue Use of Property ***					
Rental of General Property	18,000	24,444	18,000	25,000	38.9%
TOTAL:	\$348,000	\$688,966	\$553,067	\$715,000	29.3%

CHARGES FOR SERVICES

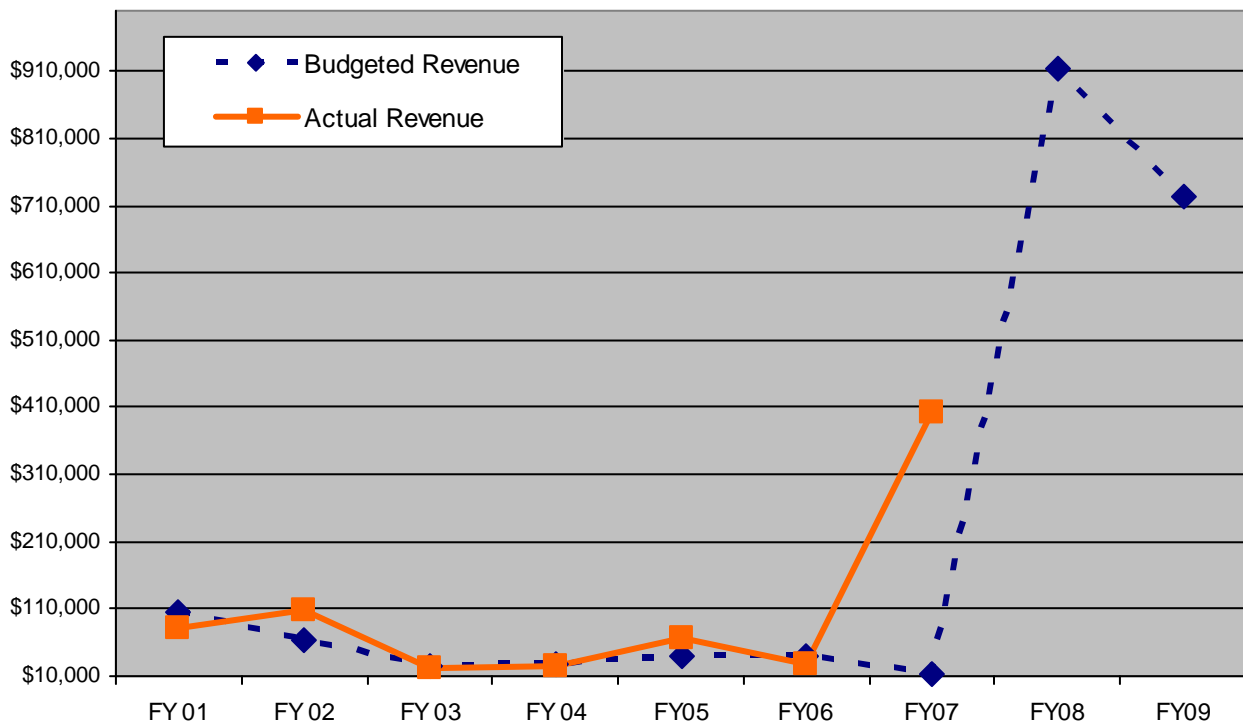
Localities are authorized by the Virginia Code to assess a fee for the maintenance, renovation and construction of the courthouse. A set amount is assessed on every civil filing. In 2007 the General Assembly amended Virginia Code § 53.1-120 to authorize localities to increase to ten dollars the maximum courthouse security fee. The FY09 budget increases this fee from \$5 to \$10.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
CHARGES FOR SERVICES					
*** Court Costs ***					
Fees of Clerk of Circuit Court		17,164	15,000	16,784	11.9%
Excess Fees of Clerks	84,000	57,101	84,000	58,000	-31.0%
Sheriff's Fees	457		1,000	0	
Courthouse Security Fees	25,000	16,909	20,000	35,000	75.0%
Courthouse Maintenance Fees	10,000	7,536	9,000	7,500	-16.7%
Law Library Fees	1,600	1,315	1,500	1,300	-13.3%
DNA Testing	75	206	100	100	0.0%
Local Jury Fees - Clerk's Office		513		500	
Clerk Local Copy Fees	5,200	2,447	3,500	2,400	-31.4%
SUBTOTAL:	126,332	103,191	134,100	121,584	-9.3%
Commonwealth Attorney					
Commonwealth's Attorney Fees	600	612	500	600	20.0%
SUBTOTAL:	600	612	500	600	20.0%
Miscellaneous					
Animal Friendly Fees-DMV	500	733	500	725	45.0%
SUBTOTAL:	500	733	500	725	45.0%
Library					
Library Fines	5,400	4,671	5,000	5,600	12.0%
Library Copy Fees					
SUBTOTAL:	5,400	4,671	5,000	5,600	12.0%
Community Development					
Sale of Maps, Plats, Surveys				800	
Sale of Publications		300			
Sale of Ordinances and Plans	1,000	375	750	500	-33.3%
SUBTOTAL:	1,000	675	750	1,300	73.3%
TOTAL:	\$133,832	\$109,882	\$140,850	\$129,809	-7.8%

Charges for Services



Miscellaneous Revenue



MISCELLANEOUS REVENUE

Miscellaneous revenue consists of collections from parenting classes given by our Comprehensive Service department, various expenditure refunds and fund balance appropriation. In FY2008 the BOS decided to pay for capital projects with fund balance cash. This decision was repeated for FY2009. This is the only instance where use of fund balance was adopted in the FY2009 budget to cover planned expenditures.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
*** Miscellaneous Revenue ***					
Expenditure Refunds		8,687			
Misc. Local Revenue					
Comprehensive Services Local			11,081	2,500	-77.4%
Sale of Supplies	125				
Sale of Salvage and Surplus	1,000		1,000		
Bankruptcy Recovery	1,000	3,900	1,000		
Fund Balance Appropriation			891,750	637,909	-28.5%
Bad Checks Made Good	2,000				
Other	1,000	3,572	1,000	1,000	0.0%
TOTAL:	\$5,125	\$16,159	\$905,831	\$641,409	-29.2%

RECOVERED COSTS

Recovered Cost revenue consists of administrative and contractual fees collected by the Sheriff's department. Contractual fees are received from the school and other private sources for providing security at specific locations or events within county limits.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
***Recovered Costs ***					
Administrative Fees	110	194		2,400	
Bad Check Fees	2,000	3,215	2,000		
Juror Reimbursement	5,000	7,228	5,000		
Sheriffs Contractual Serv. Fee	0	54,108		60,117	
TOTAL:	\$7,110	\$64,745	\$7,000	\$62,517	793.1%

NON-CATEGORICAL AID – STATE

Non-categorical state aid is shared revenue that has remained level over the past several years.

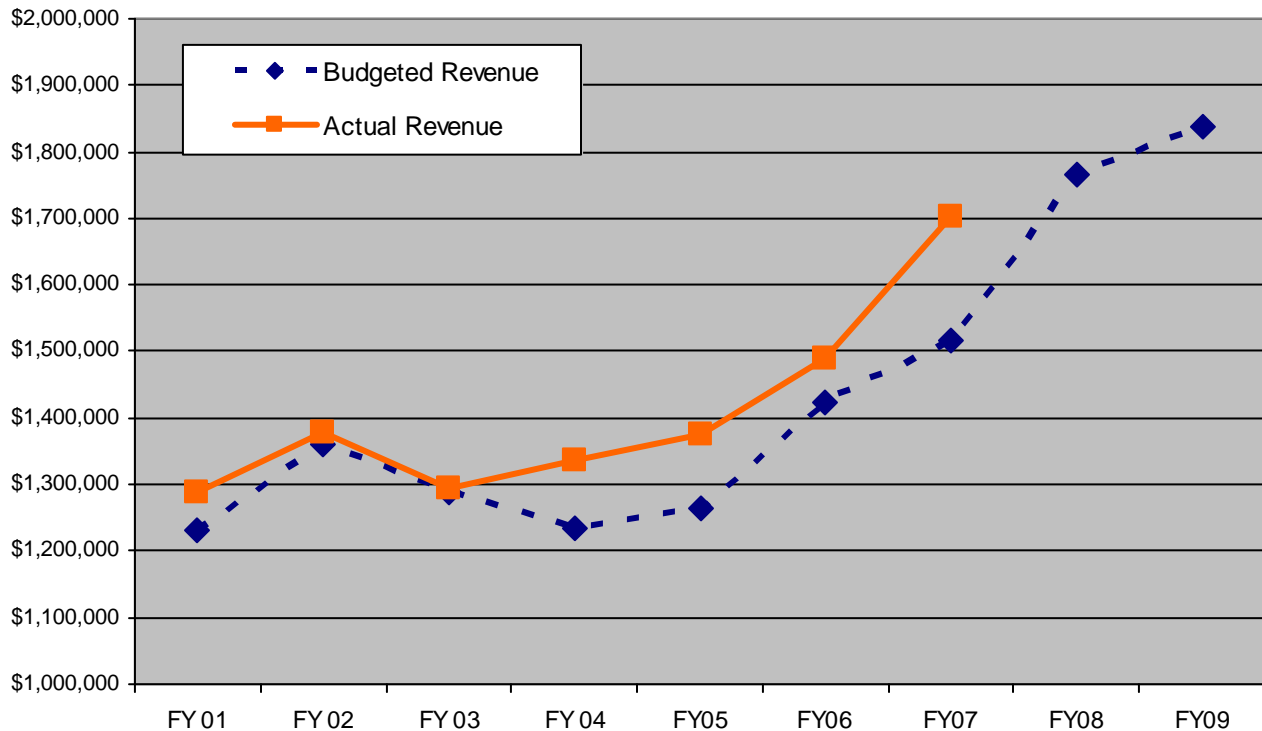
	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Revenue from Commonwealth					
*** Non-Categorical Aid - State ***					
ABC Profits	11,709	11,709	11,709	11,709	0.0%
Wine Taxes	12,273	12,273	12,273	12,273	0.0%
Motor Vehicle Carrier's Taxes	28,996	28,412	29,000	29,000	0.0%
Mobile Home Titling Taxes	9,000	16,343	9,000	15,000	66.7%
Recordation Taxes		110,225			
TOTAL:	\$61,978	\$178,962	\$61,982	\$67,982	9.7%

SHARED EXPENSES CONSTITUTIONAL OFFICERS

Shared Expenses revenue consists of funding received from the State Compensation Board subsidizing salaries, benefits and certain office expenses for constitutional officers and their respective departments. The County supplements these budgets significantly. The departments include Commissioner of the Revenue, Treasurer, Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff. The State Board of Elections provides funding for the Registrar. Shared Expense revenue constitutes 18.2 percent of the general fund revenues and 15.9 percent of total state revenues.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Shared Expenses-Const. Off.					
Commonwealth's Attorney	170,000	231,756	232,910	237,451	1.9%
Special Prosecutor					
Sheriff	880,620	947,664	995,897	1,025,774	3.0%
Commissioner of the Revenue	93,960	117,592	119,822	125,291	4.6%
Treasurer	106,488	130,217	135,950	135,000	-0.7%
Medical Examiner	360	120	360		
Registrar/Electoral Boards	50,000	46,066	50,000	50,000	0.0%
Clerk of the Circuit Court	215,064	228,769	230,000	263,518	14.6%
TOTAL:	\$1,516,492	\$1,702,183	\$1,764,939	\$1,837,034	4.1%

Shared Expenses



STATE CATEGORICAL AID

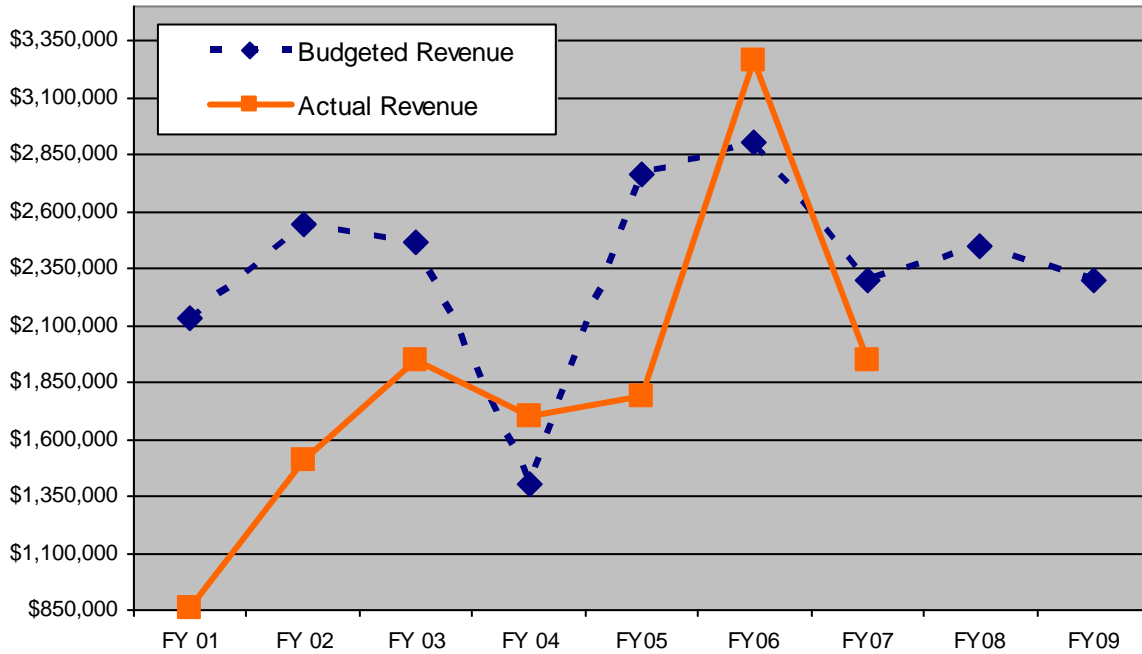
State Categorical Aid consists of numerous grants received funding specific programs within specific departments. An example is the Victim/Witness grant provided to the Commonwealth's Attorney for effort to provide services to victims and witness with the County. This particular grant is matched with federal funding and provides salary support for a coordinator within the Commonwealth Attorney's office. State Categorical Aid makes up 13.6 percent of the general fund revenues.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR
Categorical Aid - State					<i>FY08 to FY09</i>
Victim/Witness Grant		5,820	29,188	5,820	-80.1%
*** Other Categorical Aid - State***					
Emergency Services Grant (E911)			75,000	75,000	0.0%
Litter Control	8,468	7,056	8,000	8,000	0.0%
Health Dept.(Septic & Well Fees)	15,000	24,853	26,025	24,475	-6.0%
Library Aid	63,000	60,036	59,560	55,000	-7.7%
State Fire Program	46,000	48,445	46,000	52,000	13.0%
Four for Life	18,847	20,017	20,017	22,000	9.9%
Drug Forfeiture Funds*		21,184			
Grant for Art Council	5,000	5,000	5,000	5,000	0.0%
VJCCA Grant for Office on Youth**				9,204	
Comprehensive Services State Funding			1,183,646	1,245,536	5.2%
Technology Trust Funds		53,645		50,000	
Conservation grant (Clerk's Office)		10,000		10,000	
SUBTOTAL:	156,315	186,591	1,423,248	1,562,035	9.8%
PPTRA					
PPTRA Reimbursement from State	2,996,570	3,238,018	2,996,570	2,996,570	0.0%
SUBTOTAL:	2,996,570	3,238,018	2,996,570	2,996,570	0.0%
TOTAL:	\$3,152,885	\$3,424,609	\$4,449,006	\$4,558,605	2.5%

*Drug forfeiture funds are now accounted for in a separate special fund.

**VJCCCA grant was recorded in the CSA fund in past years, when CSA was incorporated into the general fund the grant followed suit.

State Categorical Aid



FEDERAL AID

Federal aid is received in the form of a grant matched by the state for the Victim/Witness coordinator in the Commonwealth's Attorneys office. In addition funding is received as part of a cost allocation plan for Social Services as reimbursement to the County for providing administrative services. A portion of this funding is returned directly to Social Services as part of their annual funding. The USDOJ Bullet Proof Vest Grant is now accounted for in the grant fund.

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
FEDERAL AID					
USDOJ Bullet Proof Vest Grant		2,541			
Victim/Witness Coord. Grant Fed. Rev		23,277		23,277	
Cost Allocation - Social Services				45,000	
TOTAL:	\$0	\$27,453	\$0	\$68,277	0.0%

GENERAL FUND EXPENDITURES

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 implementing the County's comprehensive plan. The Board of Supervisors conducts two meetings each month, which are held on the 1st and 3rd Wednesday of each month. Actions taken during the meetings are posted on the county webpage at <http://www.co.fluvanna.va.us>.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	<i>% INCR/ DECR</i>
Expenditures						
Personnel	53,881.00	51,035	52,200	52,305	55,764	6.8%
Operating	94,750.00	87,425	93,200	90,200	84,900	-8.9%
Capital	-	0	0	0	0	
Total	\$ 148,631.00	\$ 138,460	\$ 145,400	\$ 142,505	\$ 140,664	-3.3%
Full-time	0	0	0	0	0	0.0%
Part-time	6	6	6	6	6	0.0%

BUDGET HIGHLIGHTS No significant changes.

GOALS AND OBJECTIVES

FY 2009 Goals:

- Planning & Growth Management
- Infrastructure
- Funding/Fiscal Planning
- Economic Tax Base
- Communication
- Recreation
- Education
- Human Services
- Public Safety
- Staffing/HR

FY 2008 Accomplishments:

- Eliminated car decals
- Approved funding for high school
- Approved expansion of senior citizen tax relief
- First geothermal public building
- New library
- Three soccer fields
- Palmyra's sewer system
- Dedicated new firehouse
- Dedicated new bridge
- Unanimous approval on budget and tax rate
- Restarted county carnival
- Hired first IT Director
- Clean financial report
- No audit management letter

COUNTY ADMINISTRATION

Fluvanna County's Administration budget 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 manager position has just recently been integrated into the County Administration budget. The primary responsibility of the Human Resources manager is to handle benefits administration and 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 award 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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	103,940	98,962	103,940	106,399	113,853	7.0%
Operating	46,300	32,797	44,550	44,300	40,000	-10.2%
Capital	3,500	1,624	2,600	2,600	2,600	
Total	\$ 153,740	\$ 133,383	\$ 151,090	\$ 153,299	\$ 156,453	1.9%
Full-time	5	5	5	5	5	0.0%
Part-time	1	1	1	1	1	0.0%

BUDGET HIGHLIGHTS

No significant changes.

COUNTY ADMINISTRATION

GOALS AND ACCOMPLISHMENTS

FY09 Goals:

- Keep tasks associated with projects and activities outlined in the Board's goals on schedule
- Improve communication strategies between the Board, Administration and the public.
- Continue to improve upon budget process and receive GFOA award
- Obtain bond rating

FY08 Accomplishments:

- Obtained \$603,750 in grant funding for PG House (\$250k in local match funding)
- Unanimous BOS approval of FY08 budget
- Clean Financial report w/no management comments
- Hired first IT Director

SERVICE LEVELS

of Board meetings/work session
of individual meetings with department heads
of Agendas prepared

	FY06 Actual	FY07 Actual	FY08* Estimated
	28	28	31
	32	36	42
	23	23	23

*Based on data through April 30, 2008.

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. Contracted services include review of existing policies, ordinances, regulations, and resolutions to ensure they are current and appropriately stated.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	-	-	-	-	-	0.0%
Operating	84,000.00	95,990.16	87,000.00	110,000.00	98,000.00	12.6%
Capital	-	-	-	-	-	
Total	\$ 84,000.00	\$ 95,990.16	\$ 87,000.00	\$ 110,000.00	\$ 98,000.00	12.6%

BUDGET HIGHLIGHTS

The contractual rate was increased in FY 2008, due in part to an increase in requests for review and several legal cases that required significant time and attention.

GOALS AND OBJECTIVES

The County Attorney is a contracted professional who serves the County independently, therefore goals and objectives nor service levels are applicable.

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 both tangible personal and business property, tax relief for the elderly and disabled, land use programs 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).

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Expenditures						
Personnel	245,443.80	240,964.14	260,449.00	269,581.00	282,954.00	4.9%
Operating	36,100.00	40,394.14	40,281.00	40,742.00	37,896.00	-5.9%
Capital	1,500.00	531.47	1,000.00	1,000.00	1,000.00	
Total	\$ 283,043.80	\$ 281,889.75	\$ 301,730.00	\$ 311,323.00	\$ 321,850.00	3.5%
Full-time	5	5	5	5	5	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

The Commissioner of Revenues office continues to provide excellent service to the citizens of Fluvanna County. No Significant Changes this year.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Complete Career Development training for all employees
- Timely completion of 09 land and personal property books

FY 2008 Accomplishments:

- Enhanced Personal Property Book Procedures
- 80% of employees completed certification training.
- Met all state and local requirements
- Enhanced GIS mapping data base

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
# of Real Estate transfers	1495	1237	1200
# of Land Use Applications/Revalidations	2208	2307	2320
# of Tax Relief Applications	215	252	265
# of Personal Property Accounts	28,604	28,557	28,700

*Based on data through April 30, 2008.

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; keeping the Board of Supervisors informed on the financial condition of the county; filing of certain reports on tax collections with the state and management of all investment funds. 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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	305,683.20	298,999.71	313,688.00	327,470.00	339,351.00	4.4%
Operating	90,725.00	74,003.00	112,550.00	112,590.00	110,850.00	-1.5%
Capital	18,500.00	9,137.91	6,500.00	6,500.00	6,500.00	
Total	\$ 414,908.20	\$ 382,140.62	\$ 432,738.00	\$ 446,560.00	\$ 456,701.00	2.8%
Full-time	6	6	6	6	6	0.0%
Part-time	3	3	3	3	3	0.0%

BUDGET HIGHLIGHTS

No significant changes.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Continue to increase current tax collections via public and personal notices
- Increase measures to collect delinquent taxes and bad checks
- Update outstanding check list regularly

FY 2008 Accomplishments:

- Implemented online payment system via credit cards and e-checks
- Implemented dog license notice system
- Increased tax collections which subsequently reduced delinquent notices
- Implemented security measures via surveillance cameras and security glass

TREASURER(CONT'D)

Service Levels:	FY06	FY07	FY08*
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
Real Estate Tax Tickets processed	28,750	29,689	30,082
Personal Property Tax Tickets processed	34,077	32,814	34,128
Dog Tag permits processed	900	920	1,808
Jury Duty payments processed	169	180	211
Bank statements reconciled	70	120	144
Bankruptcy filings	2,000	2,000	2,500
Bad Checks processed	350	450	650
Delinquent letters mailed	17,200	17,500	8,700
Water bill payments received	2,500	2,750	3,000
Landfill payments received	6,500	6,650	6,600
Parks and Recreation deposits received	104	104	104
School lunch deposits received	400	430	480
General District and Circuit Court deposits received	24	24	20

*Based on data through April 2008.

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 included-for the first time-the hiring of a full-time IT specialist beginning in January 2007. The full-time position was filled in December 2008. The IT department's mission is to provide staff with a secure, flexible and scalable network enabling them to provide first class service to its residents. To ensure each and every resident in Fluvanna has access to the same services and technology enjoyed by our metropolitan and suburban neighbors.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	29,650.00	6,506.78	67,370.00	82,466.00	87,797.00	6.46%
Operating	72,450.00	68,488.57	69,650.00	70,100.00	77,300.00	10.98%
Capital	4,000.00	22,708.27	2,000.00	1,500.00	2,600.00	30.00%
Total	\$ 106,100.00	\$ 97,703.62	\$ 139,020.00	\$ 154,066.00	\$ 167,697.00	8.81%
Full-time	0	0	1	1	1	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

Additional funding for updating and maintaining the County's software and hardware systems was appropriated as part of the FY2009 budget.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Continue work on uniformity of hardware, operating systems, network infrastructure, databases and applications
- Standardize hardware using company's with high market presence to ensure long term viability of equipment
- Identify and provide integration and sharing of data between departments
- Identify, assess and address security vulnerabilities.
- Meet minimum security requirements outlined in FIPS PUB 200.
- Put into place a Comprehensive Recovery Plan

- Explore options for bringing broadband to all residents
- Explore options for broadcasting BOS and Planning meetings
- Explore possible locations for County Kiosks

FY 2008 Accomplishments:

- Established IT service request system – Sysaid
- Reduced number of workstation visits
- Increased network efficiency
- Secured fire-proof storage system for back up data

SERVICE LEVELS

Average service call per month
Service calls that require workstation visit

FY06 Actual	FY07 Actual	FY08* Estimated
		19
		90%

*Based on data through April 30, 2008.

FINANCE

The Fluvanna County Finance Department is responsible for providing quality financial management and planning to the County. This includes establishing and maintaining effective internal controls over the County's financial operations and providing accurate fiscal information to all County departments, Administration and Board of Supervisors on a timely basis. Working in conjunction with Administration to coordinate and prepare the Annual Budget. Finance is responsible for Accounts Payable, Payroll, Budget Preparation and Maintenance, Miscellaneous Billing, Financial Reporting and Compliance. The Finance Department consists of four full-time employees.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	223,851.72	224,866.24	225,867.00	234,297.00	244,311.00	4.4%
Operating	54,980.00	42,261.58	46,500.00	44,900.00	44,000.00	-5.4%
Capital	2,000.00	11,811.51	2,300.00	2,300.00	2,300.00	
Total	\$ 280,831.72	\$ 278,939.33	\$ 274,667.00	\$ 281,497.00	\$ 290,611.00	2.8%
Full-time	4	4	4	4	4	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

Outside professional services costs are projected to decrease in FY2009 as staff gain more comprehensive knowledge of the accounting system and practices, enabling them to transition towards independence. Professional services include support from the Bright System, the administrators of the accounting system used by the County and the auditors which are consulted on a regular basis to guide us in making certain decisions.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Develop Strategic Financial Plan
- Submit Budget for GFOA Distinguished Budget Award
- Continue striving for the GFOA Certificate of Achievement in Financial Reporting
- Develop Budget Policy and gain BOS approval

FY 2008 Accomplishments:

- Awarded the GFOA Achievement for Excellence in Financial Reporting – 1st year
- Streamline Capital Asset Tracking
- Developed and achieved approval by the BOS for the following policies:
 - Accounting & Financial Reporting
 - Debt Management
 - Fund Balance

FINANCE(CONT'D)

SERVICE LEVELS	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08** <u>Actual</u>
# of AP Checks Processed	4,874	3,518	4979
# of Active Vendors		3,736	5804
# of Payroll Checks Processed*	679	429	609
Average # of Employees	160	165	179
# of Budget Transfers	219	145	266
# of Budget Supplements	62	46	56
# of Journal Entries	314	215	255

*Includes Social Services

**Thru May 30, 2008

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	81,692.46	80,887.74	83,130.00	98,740.00	92,050.00	4.4%
Operating	42,100.00	31,809.33	53,426.00	43,350.00	56,997.00	6.7%
Capital	8,740.00	1,697.50	20,000.00	20,000.00	15,000.00	
Total	\$ 132,532.46	\$ 114,394.57	\$ 156,556.00	\$ 162,090.00	\$ 164,047.00	1.5%
Full-time	1	1	1	1	1	0.0%
Part-time	1	1	1	1	1	0.0%

BUDGET HIGHLIGHTS No Significant Changes.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Maintain 100% processing of voter transactions on weekly basis.
- Ensure and maintain HAVA compliant handicapped accessible polling locations
- Acquire alternative polling locations for emergency re-location
- Solicit, train qualified residents as Officers of Elections

FY 2008 Accomplishments

- Process all voter transactions within 7 day period
- Polling locations are HAVA compliant
- Update of voting Equipment Security Plan

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
# of Registrants for November election	15,440	15,426	n/a
Voters for November election	55.3%		n/a

*Based on data through April 30, 2008.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	17,440.00	13,151.07	18,480.00	18,480.00	19,709.00	6.7%
Operating	27,448.00	18,629.22	22,200.00	22,200.00	21,798.00	-1.8%
Capital	1,000.00	409.76	1,100.00	1,100.00	900.00	
Total	\$ 45,888.00	\$ 32,190.05	\$ 41,780.00	\$ 41,780.00	\$ 42,407.00	1.5%
Full-time	0	0	0	0	0	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

No Significant increases or decreases.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	-	-	-	-	-	0.0%
Operating	8,950.00	7,264.68	9,510.00	9,510.00	9,500.00	-0.1%
Capital	500.00	407.95	500.00	500.00	500.00	0.0%
Total	\$ 9,450.00	\$ 7,672.63	\$ 10,010.00	\$ 10,010.00	\$ 10,000.00	-0.1%

BUDGET HIGHLIGHTS

No Significant increases or decreases.

COURT SERVICE UNIT

The 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 Court Service Unit is currently staffed by 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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	-	-	-	-	-	0.00%
Operating	3,500.00	2,256.40	3,500.00	3,500.00	3,400.00	-2.86%
Capital	500.00	1,185.77	1,000.00	1,000.00	1,000.00	
Total	\$ 4,000.00	\$ 3,442.17	\$ 4,500.00	\$ 4,500.00	\$ 4,400.00	-2.22%

BUDGET HIGHLIGHTS

The County of Fluvanna provides operational support for the Court Service Unit; it does not provide personnel or capital funding. No Significant increases or decreases.

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. Land records, divorce records, issuing marriage licenses, as well as recording election results. Military service records, certificates denoting partnerships, passport applications and concealed weapon permits may also be found in the Clerk's office. With the exception of papers relating to adoptions, most 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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	420,792.96	427,228.75	422,680.00	442,842.00	444,688.00	0.00%
Operating	70,800.00	127,244.32	75,000.00	144,994.00	142,022.00	89.36%
Capital	12,000.00	3,118.85	13,000.00	13,000.00	14,235.00	
Total	\$ 503,592.96	\$ 557,591.92	\$ 510,680.00	\$ 600,836.00	\$ 600,945.00	13.21%
Full-time	8	8	8	8	8	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

Operational funding for the Clerk of the Circuit Court has increased significantly. In FY2007 the Clerk of the Circuit Court was awarded additional funding by the Library of Virginia to preserve historical land records. The Clerk's office was also awarded funding from a Technology Trust Fund to implement online access to specific data. Upon receiving the funding for the past two years, it was decided to incorporate this into the FY2009 budget as anticipated revenues with correlating expenditure authority.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Continue to provide cordial, competent, meaningful and substantial public service

FY 2008 Accomplishments:

- Provided cordial, competent, meaningful and substantial public service

CLERK OF CIRCUIT COURT (CONT'D)

SERVICE LEVELS	FY06 Actual	FY07 Actual	FY08* Estimated
# of Criminal Cases Commenced	474	359	580
# of Civil Cases Commenced	270	224	278
# of Will/Estate Probates Initiated	118	140	204
# of Judgments/Admin Liens/Notices/Releases	477	509	810
# of Deeds Recorded	7651	6783	6120
# of Financing Statements Recorded	19	23	41
# of Fictitious Name Statements Recorded	79	94	105
# of Marriage Licenses Issued	113	103	88
# of Notaries Qualified	60	64	68
# of Concealed Hand Gun Permits Issued	98	193	251
# of Passport Applications Accepted	147	254	152
# of Conservator of the Peace Sworn-in	13	20	60

*Based on data through April 30, 2008.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	267,825.00	311,074.83	316,975.00	328,648.00	343,532.00	0.00%
Operating	21,024.00	21,551.92	23,895.00	24,245.00	24,435.00	2.26%
Capital	-	1,655.39	1,795.00	1,795.00	1,800.00	0.28%
Total	\$ 288,849.00	\$ 334,282.14	\$ 342,665.00	\$ 354,688.00	\$ 369,767.00	4.33%
Full-time	4	4	4	4	4	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

No Significant increases or decreases.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Continue aggressive prosecution of DUI's, Drug and Violent Crimes.
- Enhance community outreach to better assess means of providing better quality of life for Fluvanna Citizens.

FY 2008 Accomplishments:

- Funded interview room at Social Services with Drug Forfeiture funds.
- Implemented check enforcement program to assist the merchants of Fluvanna County

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
# of Victim/Witnesses served	--	194	154
# of Felony Defendants in Circuit Court	212	267	100
Thousands of Cases in General District and Juvenile and Domestic Court			

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, reducing drug-related activities and executing criminal warrants. Bailiffs perform the security services of the courts and transport prisoners. The Civil Process Service delivers various types of civil warrants, DMV notices, subpoenas/summons, jury notices, bills of complaint, levies and other notices.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	1,576,408.84	1,652,798.80	1,653,762.00	1,719,160.00	1,915,311.00	13.67%
Operating	241,154.00	261,323.17	257,313.00	316,550.00	310,850.00	20.81%
Capital	12,000.00	7,062.10	12,000.00	12,000.00	12,000.00	0.00%
Total	\$ 1,829,562.84	\$ 1,921,184.07	\$ 1,923,075.00	\$ 2,047,710.00	\$ 2,238,161.00	12.56%
Full-time	31	31	38	38	40	5.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

Base salary increases for all personnel as well as two additional deputy positions were allocated for FY2009. All communication employees were transferred from the Sheriff's department to the E911 department reducing the overall increase to the former department.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Continue work towards accreditation

FY 2008 Accomplishments:

- Enhanced operations and level of service to citizens within Fluvanna

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
# of physical arrests	844	1,121	1,735
# of civil papers issued	7,034	7,131	6,021

*Based on data through April 30, 2008.

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 and information from citizens and residents of Fluvanna. 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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	49,801.54	25,631.41	45,629.00	47,162.00	68,444.00	33.3%
Operating	6,500.00	5,829.58	6,100.00	6,100.00	6,100.00	0.00%
Capital	-	-	-	-	-	
Total	\$ 56,301.54	\$ 31,460.99	\$ 51,729.00	\$ 53,262.00	\$ 74,544.00	33.3%
Full-time	1	1	1	1	1	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

The increase in personnel costs is due to the base salary increase approved by the Board of Supervisors for the Sheriff's office.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Continue to detect, enforce and educate in the area of illegal possession, manufacturing and distribution of controlled substances.

FY 2008 Accomplishments:

- Enhanced enforcement operations when attempting to curtail illegal drug activity.

SERVICE LEVELS

of narcotics cases investigated

of narcotics cases prosecuted

*Based on data through April 30, 2008.

FY06 Actual	FY07 Actual	FY08* Estimated
n/a	n/a	25
n/a	n/a	n/a

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	2,907.00	1,350.00	2,700.00	1,800.00	1,800.00	-5.00%
Operating	221,000.00	114,706.31	232,500.00	124,500.00	330,500.00	29.65%
Capital	-	-	-	-	-	
Total	\$ 223,907.00	\$ 116,056.31	\$ 235,200.00	\$ 126,300.00	\$ 332,300.00	29.22%

BUDGET HIGHLIGHTS

The County's liability to the Central Virginia Regional Jail was increased to \$164k in FY 2009. This is a new expense for the County and it will most likely increase over the upcoming years. In past years, the federal and state governments have covered this expense.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Continue to reduce costs of incarceration through education and other alternatives

FY 2008 Accomplishments:

- Reduced costs of Juvenile incarceration by working closely with schools, school resource officers and Juvenile intake officers.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	54,953.00	52,422.08	89,591.00	93,177.00	96,857.00	7.50%
Operating	62,676.00	55,308.28	85,118.00	70,603.00	95,325.00	11.99%
Capital	-	-	-	-	-	
Total	\$ 117,629.00	\$ 107,730.36	\$ 174,709.00	\$ 163,780.00	\$ 192,182.00	9.09%
Full-time	1	1	2	2	2	50.0%
Part-time	1	1	1	1	1	0.0%

BUDGET HIGHLIGHTS

Base salary increases were approved for animal control officers. Additional funding for increasing fuel costs was also approved.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Enhanced and implement changes to existing animal control laws within the county.

FY 2008 Accomplishments:

- Secured funding for additional full-time Animal Control Officer

SERVICE LEVELS

of calls answered

*Based on data through April 30, 2008.

FY06 Actual	FY07 Actual	FY08* Estimated
1,376		

E911

The E911 department is the primary “public safety answering point” for Fluvanna County emergency calls as well as administrative calls coming into the Sheriff’s Office. We dispatch all entities of public safety, law enforcement, fire, rescue and animal control. The center averages approximately 6000 911 calls a year, both landline and cellular. The 911 center is staffed w/2 employees at all times, operating 24/7/365.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	259,367	253,772	266,276	275,258	553,013	51.8%
Operating	174,354	200,373	179,121	188,902	151,650	-1.8%
Capital			9,336	9,336	8,000	-1.6%
Total	\$ 433,721	\$ 454,145	\$ 454,733	\$ 473,496	\$ 712,663	48.4%
Full-time	6	6	6	6	11	0.0%
Part-time	4	4	5	5	4	0.0%

BUDGET HIGHLIGHTS

Up until FY2008 the E911 department was contained in a fund separate from the General Fund. A portion of the revenue received from the Commonwealth of Virginia was accounted for in the General Fund. For ease of accounting some of the personnel were paid via the Sheriff’s budget in the general fund. In FY2008, the E911 department was absorbed into the general fund. During the FY2009 budget process it was discovered that some of the officers were still being paid from the Sheriff’s department. All Communication Officer’s were then transferred to the E911 department. Another increase in funding for FY2009 is funding for holiday pay. No new positions were funded.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Fill vacant positions and maintain 100% staffing for all of FY09

FY 2008 Accomplishments:

- Secured holiday pay for Communication Officers for FY09

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
# of emergency service calls	22,428	24,048	26,000

*Based on data through April 30, 2008.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	-	-	-	-	-	0.00%
Operating	722,600.00	671,594.86	770,315.00	780,807.00	605,530.00	-21.39%
Capital	-	-	-	-	-	
Total	\$ 722,600.00	\$ 671,594.86	\$ 770,315.00	\$ 780,807.00	\$ 605,530.00	-21.39%

BUDGET HIGHLIGHTS

The decrease in the operational portion of the Fire and Rescue budget reflects the removal of capital spending authority. The purchasing authority for capital items has been placed within Capital Improvement fund and the debt associated with such items has been placed within the Debt Service fund. Funding for a new fire engine and rechassis of ambulance appears within the two aforementioned funds.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- New Engine placement at Kents Store Fire
- New Medical Unit placement for Fluvanna Rescue

FY 2008 Accomplishments:

- Additional Fire Engine at Palmyra
- Additional Rescue unit at Lake Monticello

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
# of Volunteer Firefighters	n/a	n/a	100
# of Volunteer Rescue Squad members	n/a	n/a	50

*Based on data through April 30, 2008.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	147,075.02	149,735.36	151,067.00	157,410.00	213,425.00	36.38%
Operating	27,251.00	31,495.40	26,167.00	24,177.00	27,803.00	6.25%
Capital	-	-	-	-	-	
Total	\$ 174,326.02	\$ 181,230.76	\$ 177,234.00	\$ 181,587.00	\$ 241,228.00	32.06%
Personnel						
Full-time	3	3	3	4	4	25.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

The increase in Personnel costs is reflective of a shift in staffing. The Soil and Erosion technician was transferred from the Planning department into Building Inspections.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Provide excellent community service through enhancement of daily duties
- Expansion of website capabilities
- Continue department training

FY 2008 Accomplishments:

- Completed 1st internship program
- Hosted Sustainable Buildings seminar

SERVICE LEVELS

	FY06 Actual	FY07* Actual	FY08* Estimated
# of New Residential Permits issued	239	179	148
# of New Commercial Permits issued	9	6	9
# of Commercial additions/alterations issued	10	9	10
# of other permits issued	677	409	311

* Based on data through April 2008.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	574,083.26	578,461.86	629,831.00	650,276.00	704,742.00	10.63%
Operating	482,206.72	486,689.80	519,930.00	495,720.00	592,690.00	13.99%
Capital	83,500.00	130,905.16	64,000.00	89,050.00	42,000.00	-34.38%
Total	\$ 1,139,789.98	\$ 1,196,056.82	\$ 1,213,761.00	\$ 1,235,046.00	\$ 1,339,432.00	9.76%
Full-time	12	12	16	16	16	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

Increasing heating, electrical and fuel costs have caused the operational costs to increase significantly over this past year, it is anticipated this trend will continue over FY2009.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Complete Soccer Fields
- Complete Senior Center Expansion
- New HVAC in Carysbrook Gym
- Add showers and restrooms to Fitness Center at Carysbrook
- Employee Training

FY 2008 Accomplishments:

- Fork Union Community Center Kitchen completed
- New pole barn at Pleasant Grove completed
- Concession Stand at Pleasant Grove completed
- Significant progress on Historic Courthouse renovations
- Additional Soccer Fields at Pleasant Grove
- Irrigation system installed at Pleasant Grove for ball fields

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
# of Maintenance Service Repairs	2840	3420	4500

*Based on data through April 30, 2008.

HEALTH DEPARTMENT

The Fluvanna County Health Department is part of the Thomas Jefferson Health District (TJHD), which consists of the six jurisdictions in Planning District 10. TJHD is one of the 35 health districts in the Commonwealth. It is jointly operated under cooperative agreements between the Commonwealth and each of the six localities. The Health Department provides services that promote personal and community health and prevent disease. Clinical services include family planning, sexually transmitted disease screening/treatment, and immunizations. Health promotion initiatives include such programs as WIC (Women, Infant and Children's Nutrition Program), Jefferson Area CHIP (in collaboration with MACAA), and the Childhood Obesity Task Force. Communicable disease prevention efforts include infectious disease surveillance and investigation, environmental health programs to prevent food and water borne illness and emergency preparedness.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	-	-	-	-	-	0.00%
Operating	260,400.00	260,400.00	285,000.00	302,046.00	318,084.00	11.61%
Capital	-	-	-	-	-	
Total	\$ 260,400.00	\$ 260,400.00	\$ 285,000.00	\$ 302,046.00	\$ 318,084.00	11.61%

PERSONNEL

Cooperative and Local-only funded positions	8.75
Grant funded positions	0.75
Total full-time equivalents (FTE)	9.50

BUDGET HIGHLIGHTS

Funding to support additional nursing hours was allocated in FY2008 and continues in FY2009.

HEALTH DEPARTMENT (CONT'D)

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

Thomas Jefferson Health District Goals and Performance Measures	Target
Communicable Disease Control and Prevention	
Goal: Prevent transmission of active tuberculosis.	
% of active tuberculosis cases diagnosed and adequately and appropriately treated within 12 months	100%
% of infected contacts of active TB cases who are diagnosed with latent TB infection that completed preventive treatment within 12 months	> 90%
% of medically-indicated refugees diagnosed with latent TB infection who complete preventive treatment within 12 months	> 80%
Goal: Improve TJHD staff's skills to enable appropriate public health response to public health emergencies.	
% of employees designated in the year's priority plans who complete training	> 90%
% of employees who score > 90% on post-test exams for all of the trainings they complete	> 90%
Goal: Rapidly identify and follow up with contacts of persons who are diagnosed with diseases of public health importance.	
% of contacts to rapidly reportable diseases who are identified, evaluated, and receive appropriate follow-up within 7 days	> 90%
% of persons exposed to a lab-confirmed rabid animal who receive PEP recommendations within 3 days of notification	100%
Goal: Minimize transmission of communicable disease in food service establishments.	
% of TJHD staff maintaining standardization benchmarks.	100%
& of food service establishments inspected at least annually	>98%
% of schools inspected at least twice annually	100%
Goal: Ensure appropriate sewage handling by homeowners with private septic systems to reduce the risks of disease transmission and of ground water pollution.	
% of applications for septic repairs that were responded to within 24 hours and permit was issued within 3 days of receipt of application	>90%
% of AOSE permits that were reviewed within 15 working days of receipt of permit	>90%
% of septic/well permits that were issued within 10 working days or receipt of application	>90%
Goal: Ensure that vulnerable populations receive required immunizations.	
% of WIC-enrolled children in the Charlottesville-Albemarle WIC Clinic who have up-to-date immunizations at age 2	> 95%
% of refugees who are up to date with immunizations within one year of arrival	> 95%

HEALTH DEPARTMENT (CONT'D)

Maternal and Child Health	
Goal: Improve pregnancy outcomes and decrease infant mortality among vulnerable populations.	
% low birth weight infants born to women enrolled in WIC	<5%
Goal: Ensure that vulnerable populations of infants and children develop appropriately (physical, cognitive, social, emotional).	
% WIC-enrolled children who are overweight (≥ 95 percentile of BMI)	$\leq 11\%$
% CHIP children who are showing improvement on home scale	$\geq 80\%$
% CHIP children with up-to-date well child care	$\geq 90\%$
% CHIP children typically developing on the Ages and Stages Questionnaire	$\geq 90\%$
Goal: Ensure that pregnancies are planned among vulnerable populations.	
% of teens under 18 years attending District FP clinics who received annual exams within 12 months from the last exam	>90%
TJHD Administration	
Goal: Ensure adequate orientation, training and supervision of all staff.	
% of supervisors at TJHD that have taken all required training courses as offered by VDH OHR and DHRM within 18 months of appointment to position	>90%

FY08 ACCOMPLISHMENTS

Below are some highlights of services provided in addition to our routine services:

- Health Department staff added a new program called *Bright Smiles* in which they provide dental education and apply a protective dental varnish to the teeth of young children (age 6 months to 5 years old) during WIC clinic.
- Public health nurses have increased the level of community coordination. They serve on the School Health Advisory Committee, FAPT, Smart Beginnings and the County Emergency Management committee.
- Health Department staff participated in the *Celebrate Children* event in April.
- Health Department staff provided immunizations for Lake Monticello Rescue staff.
- Health Department staff partnered with County Extension agents to promote the WIC program in the community.
- To accommodate the large number of rising 6th graders who need the TDAP vaccine, Health Department staff scheduled 3 special on-site clinics for TDAP.
- Health Department staff provided a special clinic for new school employees who need TB assessments.

HEALTH DEPARTMENT (CONT'D)

Fluvanna County Health Department Selected Measurements			
Number of Recipients or Services Provided	Actual FY07	Projected FY08	% Change FY07-08
Number of reported disease cases investigated	92	167	81%
Number of TB Control interventions	211	189	-10%
Number of STD and HIV services visits	27	67	147%
Number of immunizations provided	638	1,060	66%
Number of Family Planning patients served	199	215	8%
Number of Family Planning visits	238	277	17%
Number of persons attending FP outreach & educational sessions	192	85	-56%
Number of children enrolled in CHIP	162	172	6%
Number of MICC case management visits	42	5	-87%
Number of car seats distributed	93	71	-24%
Average monthly caseload for WIC Nutrition Program	232	251	8%
Number of WIC clinic and nutrition education visits	941	955	1%
Number of dental varnish treatments provided to children	0	60	100%
Number of nursing home pre-screenings conducted	32	39	21%
Number of sewage applications received	230	177	-23%
Number of well applications received	215	147	-32%
Number of subdivision lots approved	164	65	-60%
Number of food safety inspections	45	64	42%
Number of EH complaints investigated	29	41	43%
Number of rabies exposures investigated	79	64	-19%

COMPREHENSIVE SERVICES ACT

In 1992, the Virginia General Assembly passed the **Comprehensive Services Act for At-Risk Youth & Families**. This act is intended to improve efforts to meet the needs of families with children and youth who have or who are at risk of having serious emotional or behavioral difficulties.

The goal of the CSA is to keep families together and to provide services within the community whenever possible. Through teams required by the CSA, state and local agencies are brought together to provide services that will:

- *Preserve and strengthen families*
- *Identify needs and help families as early as possible*
- *Provide services in the least restrictive setting possible*
- *Create services to meet the specific needs of children and youth*
- *Increase the communication between families and county agencies*
- *Encourage public-private partnerships in serving families*
- *Provide more community control and flexibility in the use of funding*

The act requires that the following human service agencies work together to implement the CSA in the community:

- *Department of Social Services*
- *Fluvanna County Public Schools*
- *Region Ten Community Services Board*
- *Fluvanna County Health Department*
- *Juvenile & Domestic Relations Court*

In addition to these agencies, a *Parent Representative*, is appointed from the community.

Fluvanna County's CSA office currently employs one full-time program manager and one part-time office assistant.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	62,210	77,722	92,607	94,854	113,067	18.1%
Operating	1,808,650	1,945,163	1,907,850	1,908,650	2,010,350	5.37%
Capital			-	-	-	
Total	\$ 1,870,860	\$ 2,022,885	\$ 2,000,457	\$ 2,003,504	\$ 2,123,417	5.79%
Personnel						
Full-time	1	1	1	1	2	50.0%
Part-time	1	1	1	1	0	-100.0%

COMPREHENSIVE SERVICES ACT(CONT'D)

BUDGET HIGHLIGHTS

Administrative Assistant hours were increased to full-time level to aid case managers. This will alleviate time spent processing purchase orders and invoices and allow them to focus on caseload.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Use additional clerical hours to allow CSA Program Manager to devote more time to Utilization Management.
- Use additional clerical hours to streamline the purchase order and invoicing process alleviating time spent on this by case managers.

FY 2008 Accomplishments:

- Development of:
 - Parent evaluation of FAPT form
 - Parent evaluation of vendor(s) form
 - Vendor evaluations by case managers form
- Much improved training manual (4 trainings this year).
- Two successful CSA Retreats that resulted in FAPT and CPMT working together closely and in harmony.
- Several worthwhile Utilization Management meetings with residential and in-home providers.

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Estimated
# of case files maintained (to include utilization Management of each case by performing monthly audits)	122	89	95
# of meetings prepared and coordinated	35	35	31
# of quarterly reimbursement reports prepared for state	3	3	3
# of contracts for services provided, locally prepared	23	38	27
# of cases utilization management process supervised	122	89	95
Efficiency:			
One full time employee administers and directs the program	Yes	Yes	Yes

PARKS AND RECREATION

The Department of Parks and Recreation (FCPR) is committed to providing affordable and enriching recreational, educational, and cultural experiences for all citizens in Fluvanna County. Currently the department is organized and staffed to serve two facilities, Carysbrook Recreation Center and the Community Center in Fork Union with two public parks, the Bremo Recreation Center, a long-term leased facility, used primarily for rentals and some league baseball/softball games or practice and Pleasant Grove Park. Pleasant Grove management is becoming increasingly more challenging as more events are being scheduled, trail and field maintenance requirements are growing (and although the department no longer performs the maintenance, we are charged with ensuring a consistent standard of maintenance is performed) and facilities are being renovated and new ones built. The 10-year Pleasant Grove Master Plan identifies considerable construction of park and recreation amenities that will require a physical presence in the near future to manage continuing capital projects and existing facilities, trails, and programs.

DESCRIPTION OF MAJOR FUNCTIONS AND OPERATIONS

Programs: The department plans, organizes and implements a variety of leisure activities both passive and active, educational classes, youth camps, athletic programs and special events. Staff, contracted instructors, community volunteers, and local organizations in partnership with the department provide these programs to the community. Fees are charged for most programs with the exception of some annual special events that are free to the public. Scholarships are available for those who are disadvantaged. The demand for programs has grown considerably in the last couple of years especially with the continuing influx of families moving into the County. Additional programming for seniors, adults, teens and families in the future will be necessary and will generate more revenues. Current programming relies on previous successes, some data collection, and trends in the industry.

Maintenance: Maintenance encompasses routine and seasonal care of 9 fields, 3 miles of trails, 3 playgrounds, 2 outdoor courts, a fitness center with equipment, a gymnasium, dog park, open space and parks, 4 vehicles, and set up/tear down for several special events during the year and monthly facility/space rentals. The Trailhead Museum, and picnic shelters have been constructed at Pleasant Grove and will require additional oversight. Although the department's staff does not perform the maintenance on facilities, it is the department's responsibility to ensure a particular maintenance standard is maintained. This requires substantial inspection of parks and facilities and communication with the department of Public Works.

Project Planning and Development: Facilitating the planning of parks and facilities includes Master Plan development, construction project management from the preparation of bid documents and site plans through the selection process and construction phase working with architects, engineers, grant funding representatives and following local and grant source procurement requirements. Fiscal accountability in the administration and management of multiple grant and fund sources is a function of project execution. Facilitating community involvement and volunteer groups in the development of projects and fund raising is an additional function of this work.

PARKS AND RECREATION

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	310,701.08	317,025.07	340,389.00	386,173.00	406,474.00	16.26%
Operating	122,852.00	164,255.92	135,650.00	119,481.00	121,440.00	-10.48%
Capital	7,400.00	2,725.96	9,500.00	9,500.00	9,000.00	-5.56%
Total	\$ 440,953.08	\$ 484,006.95	\$ 485,539.00	\$ 515,154.00	\$ 536,914.00	7.19%
Full-time	6	6	6	6	6	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

In FY08 recreational fees declined slightly, due to shifting of some revenue activities from the General Fund to the Generated Revenue\Enterprise Fund. This accounted for nearly 12% of FY07 revenue. General Fund revenues for FY08 are expected to recover 25.5% of total expenditures. The goal for the department in FY08 was 22%. In FY09, recreational fees are anticipated to continue to grow as a result of increased program offerings and participation. Additional revenue increase in revenue is offset by a corresponding increase in expenditures for operational program costs. No additional staff added this fiscal year.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Develop and upgrade park and recreational facilities, with special emphasis on Pleasant Grove
- Develop technology to support changes and growth of department
- Develop centralized, annual donation and corporate sponsorship plan
- Continue pursuit of grants for capital projects and programs
- Develop community organization capital improvement match program
- Begin implementation of Transitional Organizational Staffing Plan
- Expand Signature Event and Program offerings
- Develop teen and active senior intergeneration center programming and facility
- Increase Revenue Recovery by 3% over FY08 level

FY 2009 Accomplishments:

- Exceeded program Revenue expectations by 21%
- County Wide Fourth of July Fair
- Raised \$600k in grants for Parks and Recreational Capital Projects, with aid from Grants Administration
- Successfully reintegrated staff under one operations facility
- Increased staffing levels
- Started recreational lacross program
- Completed construction of 3 full-size soccer/athletic fields at Pleasant Grove
- Completed new Heritage Trail map system
- Updated Master Plan for Preservation and Recreational areas at Pleasant Grove

PARKS AND RECREATION (Cont'd)

SERVICE LEVELS:	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08* <u>Estimated</u>
# of Programs Offered	139	137	187
# of New Programs Offered	n/a	23	23
Program Fee Revenue	\$109,033	\$93,450	126,835*
# of Patrons (Program Participants)	10,462	13,015	13,775
# of Non-FCPR Program Facility Users	n/a	8,254	8,552
# of Indoor Recreation Facilities	2	2	2
# of Athletic Fields	3	5	8
# of Hard Courts	3	3	3
# of Park Areas	5	5	5
Total # of Acres	n/a	993	993

*Based on data through May 30, 2008.

LIBRARY

The role of the Fluvanna County Public Library is to serve as a source of information, intellectual development, entertainment and personal enrichment for the residents of Fluvanna County. The Library offers a diversified collection of books, audio-visual materials, and access to a wide array of information available through electronic technologies as well as providing library programs and services for children and adults. The construction of the new library building at Pleasant Grove is underway and expected to be completed in Fall 2008.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	<i>% INCR/ DECR</i>
Expenditures						
Personnel	174,650.92	153,392.58	169,701.00	175,700.00	184,355.00	7.95%
Operating	80,050.00	89,786.04	77,300.00	77,315.00	66,375.00	-14.13%
Capital	6,300.00	1,627.38	5,260.00	2,886.00	4,500.00	-16.89%
Total	\$ 261,000.92	\$ 244,806.00	\$ 252,261.00	\$ 255,901.00	\$ 255,230.00	-1.17%
Full-time	5	5	5	5	5	0.0%
Part-time	3	3	3	3	3	0.0%

BUDGET HIGHLIGHTS

No significant changes.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Move into newly constructed building
- Expand services by offering additional books, public access to computers and programs for children.

FY 2009 Accomplishments:

- Broke ground on new Library building, November 26, 2007.

SERVICE LEVELS

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08* Estimated</u>
# of patrons that visited and utilized the library facilities and services	45,578	44,959	45,414
# of children enrolled in summer reading program	392	445	450
# of books awarded to summer reading program participants	465	428	475
# of preschool story hours held	20	30	30

*Based on data through April 30, 2008.

PLANNING AND DEVELOPMENT

PLANNING COMMISSION

The Planning Commission consists of six members, appointed by district by the Board of Supervisors, all of whom reside in the county and represent each of the election districts. Each Commissioner is required to have qualifying knowledge and experience to make decisions regarding questions of community growth and development, and to complete a certification course of study conducted by the Citizen Planning Education Association of Virginia.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	<i>% INCR/ DECR</i>
Expenditures						
Personnel	9,600.00	9,500.00	8,400.00	8,400.00	8,400.00	0.00%
Operating	15,600.00	14,229.96	15,900.00	25,625.00	20,100.00	26.42%
Capital	-	-	-	-		
Total	\$ 25,200.00	\$ 23,729.96	\$ 24,300.00	\$ 34,025.00	\$28,500.00	17.28%
Full-time	0	0	0	0	0	0.0%
Part-time	7	7	6	6	6	0.0%

BUDGET HIGHLIGHTS

The training budget has been increased to accommodate anticipated educational expenses for new planning commission members.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Complete Comprehensive Plan Revisions
- Revise zoning and subdivision ordinances as necessary to complete the Comprehensive Plan

FY 2008 Accomplishments:

- Substantial progress on the Comprehensive Plan through public workshops

SERVICE LEVELS:

of meetings
See County Planner page for comprehensive listing

<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08* Estimated</u>
14	20	24

*Based on data through April 30, 2008.

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	2,750.00	2,250.00	3,000.00	3,000.00	3,000.00	0.00%
Operating	2,775.00	1,952.28	2,775.00	2,775.00	2,450.00	-11.71%
Capital	-	-	-	-	-	
Total	\$ 5,525.00	\$ 4,202.28	\$ 5,775.00	\$ 5,775.00	\$ 5,450.00	-5.63%
Full-time	0	0	0	0	0	0.0%
Part-time	5	5	5	5	5	0.0%

BUDGET HIGHLIGHTS

No significant changes.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Attend additional training
- Recommend changes to the zoning ordinances

FY 2008 Accomplishments:

- Appointed new member who attended training on current zoning practices

SERVICE LEVELS:

of zoning variances approved

of meetings held

*Based on data through April 30, 2008.

FY06 Actual	FY07 Actual	FY08* Estimated
16	6	6
8	6	6

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	18,746.00	95.32	16,793.00	16,693.00	34,759.00	51.69%
Operating	10,020.00	26,318.35	14,200.00	14,200.00	33,850.00	138.38%
Capital	-	-	-	-	-	
Total	\$ 28,766.00	\$ 26,413.67	\$ 30,993.00	\$ 30,893.00	\$ 68,609.00	121.37%
Full-time	0	0	0	0	0	0.0%
Part-time	0	0	1	1	1	0.0%

BUDGET HIGHLIGHTS

Increased personnel costs are a reflection of additional working hours for the Economic Development coordinator.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Work to retain existing businesses and support expansion efforts
- Grow tourism through increased awareness of Fluvanna's historical and cultural assets, outdoor activities and festivals offered through out the year.
- Build a strong, cohesive economic development team with representation from the Economic Development Commission, Industrial Development Authority, Board of Supervisors, Educators and Civic Leaders of Fluvanna County.

FY 2008 Accomplishments:

- In September 2007 Fluvanna County in a joint venture with the County's of Orange and Louisa opened The Piedmont Crossroads Visitors Center located in the Best Western Inn and Suites at Zion Crossroads in Gordonsville, Virginia.
- The Economic Development department along with the Chamber of Commerce hosted an Entrepreneur Express Workshop in February 2008. The workshop is designed to help new and existing businesses as well as entrepreneur businesses access to information to start or grow a successful business.
- The Economic Development department initiated the development of the first County-wide business sponsored road map including detailed sections of Lake Monticello, Palmyra and Troy.

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, department directors, and provides staff and technical resource support to the Planning Commission and other boards and commissions as needed.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	236,833.40	219,102.41	265,678.00	275,198.00	253,134.00	-8.02%
Operating	29,580.00	27,050.14	26,992.00	26,992.00	28,520.00	5.66%
Capital	-	306.61	-	-	-	
Total	\$ 266,413.40	\$ 246,459.16	\$ 292,670.00	\$ 302,190.00	\$ 281,654.00	-6.80%
Full-time	4	4	4	5	5	20.0%
Part-time	1	1	1	1	1	0.0%

BUDGET HIGHLIGHTS

The decrease in personnel funding is due to a shift in personnel. The Soil and Erosion technician position has been transferred to Building Inspections.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Increase code compliance enforcement
- Staff & PC will complete Comp Plan recommendations
- Exhibit substantial progress on Turkeysag and Fork Union Planning Projects

FY 2008 Accomplishments:

- Significant progress on Comp Plan
- Enhanced database of planning applications

SERVICE LEVELS BY CALENDAR YEAR

	<u>2006 Actual</u>	<u>2007 Actual</u>
# of subdivision lots approved	718	589
# of new agricultural and forestall districts approved	0	0
# of zoning applications approved	9	9
# of zoning variances approved	16	6
# of zoning text amendments approved	6	3
# of special use permits approved	12	11
# of conservation easements	n/a	2

*Based on data through April 30, 2008.

PLAN DEVELOPMENT

Plan Development was developed to be used in conjunction with the Comprehensive plan update and for the purpose of conducting public meetings pertaining to the Comprehensive Plan, community plans, and other community-based planning. Additionally, Plan Development funds are used to maintain the integrity of the GIS system.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	-	-	-	-	-	0.00%
Operating	28,500.00	30,949.33	19,000.00	19,000.00	29,000.00	52.63%
Capital	-	-	-	-	-	
Total	\$ 28,500.00	\$ 30,949.33	\$ 19,000.00	\$ 19,000.00	\$29,000.00	52.63%
Full-time	0	0	0	0	0	0.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

Additional funding was allocated to Plan Development to accommodate improvements to the GIS system and functions..

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Advertise community meetings on the Comprehensive Plan draft.
- Procure a vendor to edit the Comprehensive Plan, ensuring concepts and goals flow consistently across the chapters.

FY 2009 Accomplishments:

- Maintained accurate parcel data in GIS system through third-party vendor

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.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
Expenditures						
Personnel	-	-	-	-	-	0.00%
Operating	73,600.00	73,804.75	73,600.00	73,600.00	74,100.00	0.68%
Capital	-	-	-	-	-	
Total	\$ 73,600.00	\$ 73,804.75	\$ 73,600.00	\$ 73,600.00	\$ 74,100.00	0.68%
Full-time	3	3	3	3	3	0.0%
Part-time	1	1	1	1	1	0.0%

BUDGET HIGHLIGHTS

No significant changes.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Increase number and scope of Agriculture and Natural Resources Programs offered: including but not limited to Entomology, Community Garden trainings, Farm Consultations and support for Farmers Market Producers. Pasture and Hay Field Management are also targeted programming areas.
- Maintain current 4-H Clubs, increase programming for Horse and Livestock Project members. Increase participation in the Fluvanna Youth Leadership Program for 2009. Maintain and improve quality of 4-H Camp Teen Counselor training.
- Offer Food Preservation classes through Family and Consumer Science Agents in Albemarle and Family Nutrition Educator Faye Anderson.
- Continue work with Extension Leadership Council to promote Fluvanna Agriculture, Families Sciences and 4-H Clubs.

FY 2008 Accomplishments

- Increased participation in 4-H, by 191 youth.
- Increased participation in and gross receipts for the 4-H Livestock Show and Sale, held at Old Farm Day.
- Increased the number of teenagers actively enrolled, and increased number of trained teen counselors for camp from 18 to 22.
- Implemented an Introduction to Beekeeping Course, and continuing to offer hands on bee keeping sessions.
- Planned and implemented a Community Garden, which is a cross Program, and County Departmental effort at Pleasant Grove.
- Offered low cost Natural Resources Education in collaboration with Holiday Lake 4-H Educational Center's Natural Resources staff to all 4th grade students and half of the 6th grade students in Fluvanna County.
- Offered a 4-H Teen Leadership week of day camps. With the involvement of County Staff and CSA this has evolved into the Fluvanna Youth Leadership Program.
- As of June 10, 08 fully staffed our Extension Office.

VA COOPERATIVE EXTENSION (CONT'D)

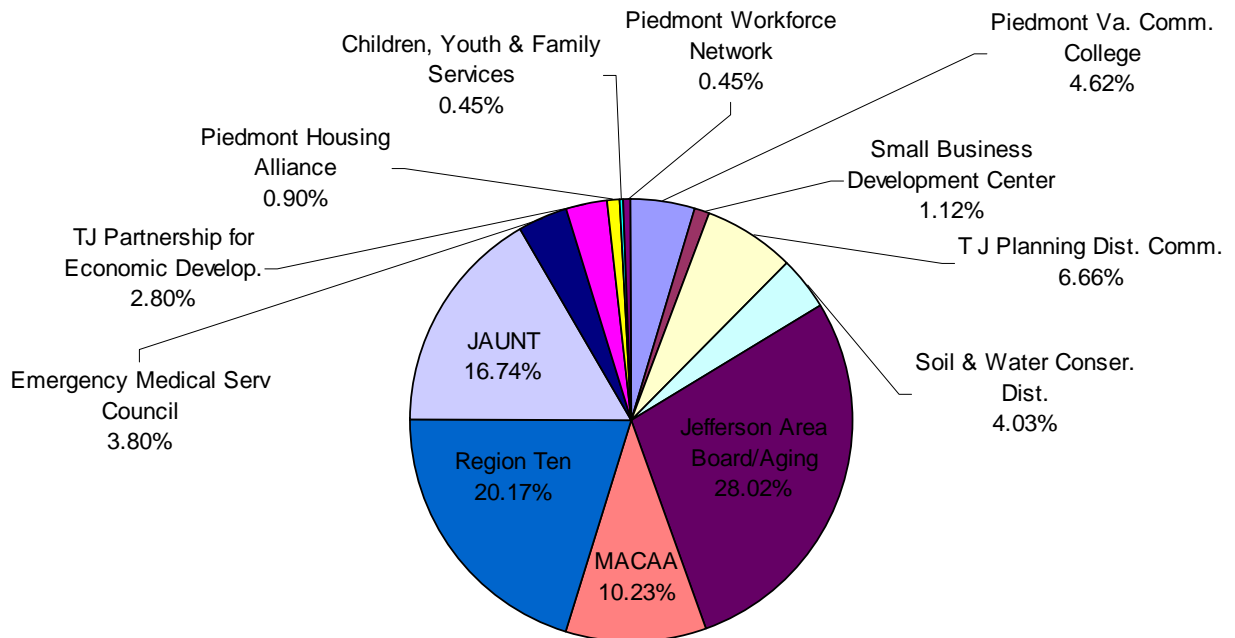
Workload Measurements:	FY06	FY07	FY08*
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
# 4-H Clubs	5	7	7
# of participants enrolled in 4-H Clubs	227	300	491
In school Clubs formed	n/a	11	7
# of Teen leaders	12	18	22
# of Summer Camp participants	93	120	107
# of adult volunteers for Summer Camp (non extension staff)	4	6	9
SCHNEP participants	72	72	100
Agriculture and Natural Resources programs offered	4	4	5
Family and Consumer sciences programs offered	6	6	5
Other community programs participated in	6	6	7

*Based on data through April 2008.

NON-PROFITS

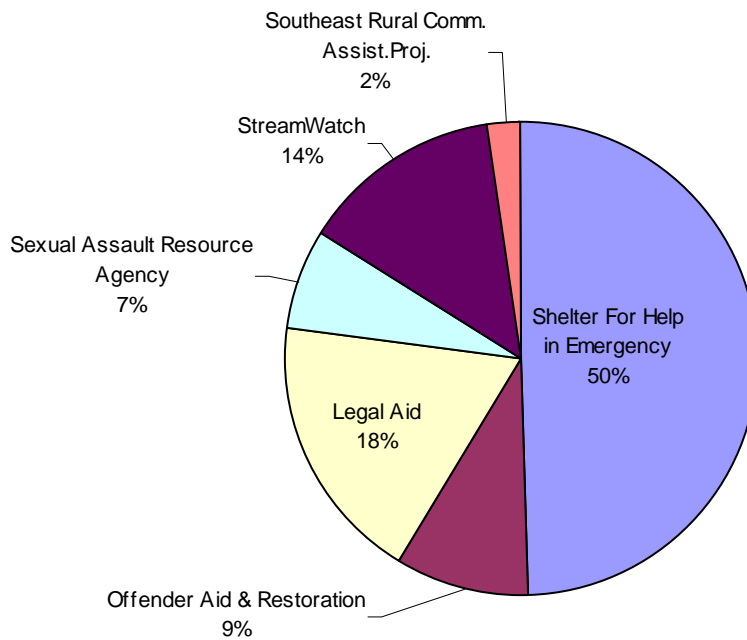
	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
REGIONAL AGENCIES - GOV.						
Piedmont Va. Comm. College	16,432	16,432	20,612	20,612	20,612	0.0%
Small Business Development Center	5,000	5,000	5,000	5,000	5,000	0.0%
T J Planning Dist. Comm.	24,837	24,837	27,068	27,068	29,716	9.8%
Soil & Water Conservation Dist.	7,500	7,500	10,500	10,500	18,000	71.4%
Jefferson Area Board/Aging	95,000	95,000	105,000	105,000	125,000	19.0%
MACAA	40,249	40,249	43,470	43,470	45,643	5.0%
Region Ten Community Services	73,500	73,500	85,000	85,000	90,000	5.9%
JAUNT	55,000	56,500	64,435	64,435	74,689	15.9%
Emergency Medical Services Council	15,658	15,658	16,499	16,499	16,942	2.7%
TJ Partnership for Economic Develop.	12,500	12,500	12,500	12,500	12,500	0.0%
Piedmont Housing Alliance	5,000	5,000	5,000	5,000	4,000	-20.0%
Children, Youth & Family Services	2,500	2,500	2,000	2,000	2,000	0.0%
Piedmont Workforce Network			2,000	2,000	2,000	0.0%
TOTAL:	353,176	354,676	399,084	399,084	446,102	11.8%

FY 2009 Regional Governmental Agency Funding



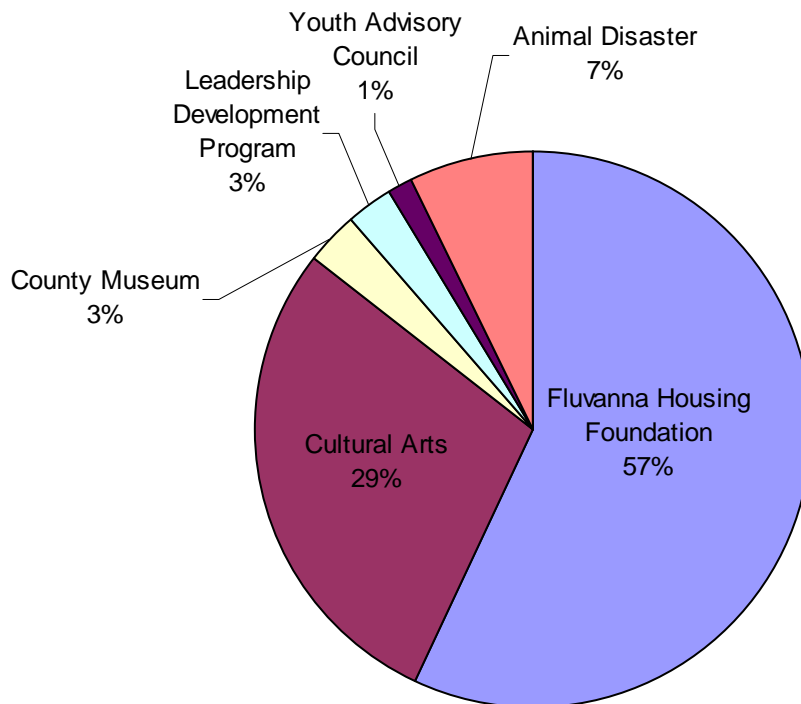
Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
<i>FY08 to FY09</i>						
REGIONAL AGENCIES						
Shelter For Help/Emergency	10,750	10,750	11,605	11,605	10,750	-7.4%
Offender Aid & Restoration	2,000	2,000	2,000	2,000	2,000	0.0%
Legal Aid	3,700	3,700	4,000	4,000	4,000	0.0%
Sexual Assault Resource Agency	1,500	1,500	1,500	1,500	1,500	0.0%
Stream Watch	1,000	1,000	2,500	2,500	3,000	20.0%
Southeast Rural Comm. Assist.Proj.					500	
TOTAL:	18,950	18,950	21,605	21,605	21,750	0.7%

FY 2009 Regional Agency Funding



Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR
<i>FY08 to FY09</i>						
COUNTY AGENCIES						
Fluvanna Housing Foundation	19,800	19,800	19,800	19,800	19,800	0.0%
Cultural Arts	10,000	10,000	10,000	10,000	10,000	0.0%
County Museum	1,000	1,000	1,000	1,000	1,000	0.0%
Leadership Development Program	1,000	1,011	1,000	1,000	1,000	0.0%
Youth Advisory Council	500	93	500	500	500	0.0%
Animal Disaster			0		2,500	
TOTAL:	\$ 32,300	\$ 31,903	\$ 32,300	\$ 32,300	\$ 34,800	7.7%

FY 2009 County Agency Funding



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.

BUDGET SUMMARY

Description	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Expenditures	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
NON-DEPARTMENTAL						
Health Insurance	0	0	75,000	45,000	0	0.0%
Unemployment Insurance	7,000	0	0	0	0	
SLH	7,188	6,510	7,000	6,600	7,000	0.0%
Cost of Living Adjustment		0	225,135	225,135	0	
Annual/Sick Leave Liability	12,500	0	12,000	12,000	12,000	0.0%
Employee Assistance Program	2,500	0	2,500	0	2,500	0.0%
Personnel Contingency	35,000	1,177	72,000	70,000	55,000	-23.6%
Other Property Insurance	5,000	5,402	5,500	5,706	5,800	5.5%
Cost Alloc. Refund Soc. Serv.	25,000	15,444	15,000	15,000	0	0.0%
Employee Training	50,000	16,593	45,000	40,000	20,000	-55.6%
Contingency Grants	40,000	9,819	40,000	40,000	38,000	-5.0%
Contingency Fund	265,000	324	265,000	265,000	250,000	-5.7%
VRS Increase	6,617	0	0	0	0	
Sheriff's Recruitment/Ret. Prog.	50,000	0	50,000	50,000	0	0.0%
Employee Recognition		0	1,500	2,200	1,500	0.0%
Miscellaneous funding		-			15,000	
Site Improvements					32,000	
TOTAL:	\$505,805	\$55,269	\$815,635	\$776,641	\$438,800	-46.2%

BUDGET HIGHLIGHTS

The significant decrease in funding from FY2008 to FY2009 is due to the distribution of the cost of living increase amongst the departments prior to budget adoption. In FY2008 the COLA distribution was performed after the budget adoption. In FY2009 the COLA distribution was performed prior to the budget being adopt.

CAPITAL IMPROVEMENT PLAN

FY 2009 – 2013

The Capital Improvements fund accounts for all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds. The prerequisite for a purchase to be considered *Capital* is as follows: the project or item must cost a total of more than \$20,000 and have a life expectancy of 5 years or longer. Each year departments submit their recommendations for Capital Projects to the County Administrator, who then develops a 5-year plan. Recommendations are presented to the Board of Supervisors during the annual budget cycle. The Board then adopts the plan and appropriates funding for only the upcoming fiscal year. The 4 remaining out years are considered a ‘plan’. In FY2008 the BOS decided to utilize the general fund balance to cover the cost of cash projects. This trend has continued in FY2009. All remaining projects are funded through grants, borrowing or fundraising and donations. Additional projects are also in progress; they were approved in previous fiscal years and are not listed below.

FY 2009

Project	Cash	Borrowing	Grant	Other	Total
Human Services Building Renov.	\$ 150,000				\$ 150,000
Basketball & Tennis Courts PG	\$ 65,000		\$ 25,000	\$ 10,000	\$ 100,000
Sheriff's Office Vehicles	\$ 62,909	\$ 60,091			\$ 123,000
Fire Buildings - Preliminary Design	\$ 75,000				\$ 75,000
Kents Store Truck		\$ 455,000			\$ 455,000
Rechassis Ambulance	\$ 45,000				\$ 45,000
School Buses	\$ 200,000				\$ 200,000
School Carpet	\$ 40,000				\$ 40,000
	\$ 637,909	\$ 515,091	\$ 25,000	\$ 10,000	\$ 1,188,000

FY 2010

Project	Cash	Borrowing	Grant	Other	Total
Outdoor Pool	\$ 100,000		\$ 250,000	\$ 250,000	\$ 600,000
Fork Union Community Plan	\$ 10,000		\$ 192,720	\$ 38,180	\$ 240,900
Administration Building Renov.	\$ 400,000				\$ 400,000
Human Services Building Renov.		\$ 1,000,000			\$ 1,000,000
Public Works Vehicle	\$ 25,000				\$ 25,000
Sheriff's Office Vehicles	\$ 14,796	\$ 135,204			\$ 150,000
E911 Equipment	\$ 56,017		\$ 224,067		\$ 280,084
School Buses	\$ 280,000				\$ 280,000
Conv. Of HS to MS		\$ 6,495,000			\$ 6,495,000
Conv. Of MS to UE		\$ 2,031,800			\$ 2,031,800
Renovate Abrams		\$ 2,271,800			\$ 2,271,800
	\$ 885,813	\$ 11,933,804	\$ 666,787	\$ 288,180	\$ 13,774,584

FY 2011

Project	Cash	Borrowing	Grant	Other	Total
PG Playground	\$ 30,000				\$ 30,000
Fork Union Community Plan	\$ 264,000		\$ 1,468,000		\$ 1,732,000
Sheriff's Office Vehicles	\$ 58,887	\$ 75,113			\$ 134,000
Fire Departments		\$ 3,000,000			\$ 3,000,000
School Buses	\$ 280,000				\$ 280,000
School Carpet	\$ 50,000				\$ 50,000
Conv. Of HS to MS		\$ 2,207,650			\$ 2,207,650
Renovate Abrams		\$ 1,040,000			\$ 1,040,000
	\$ 682,887	\$ 6,322,763	\$ 1,468,000	\$ -	\$ 8,473,650

FY 2012

Project	Cash	Borrowing	Grant	Other	Total
Ag Expo Barn	\$ 25,000		\$ 150,000	\$ 50,000	\$ 225,000
Sheriff's Office Vehicles	\$ 20,513	\$ 174,487			\$ 195,000
School Buses	\$ 280,000				\$ 280,000
School Carpet	\$ 50,000				\$ 50,000
	\$ 375,513	\$ 174,487	\$ 150,000	\$ 50,000	\$ 750,000

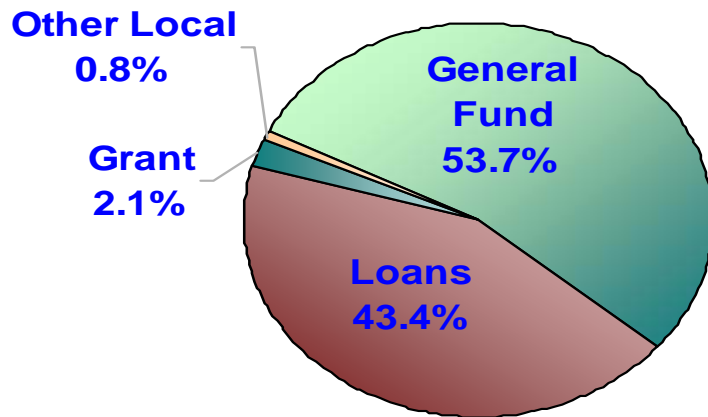
FY 2013

Project	Cash	Borrowing	Grant	Other	Total
Ball Field Lighting	\$ 75,000		\$ 75,000		\$ 150,000
Sheriff's Office Vehicles	\$ 54,625	\$ 99,375			\$ 154,000
School Buses	\$ 280,000				\$ 280,000
School Carpet	\$ 50,000				\$ 50,000
	\$ 459,625	\$ 99,375	\$ 75,000	\$ -	\$ 634,000

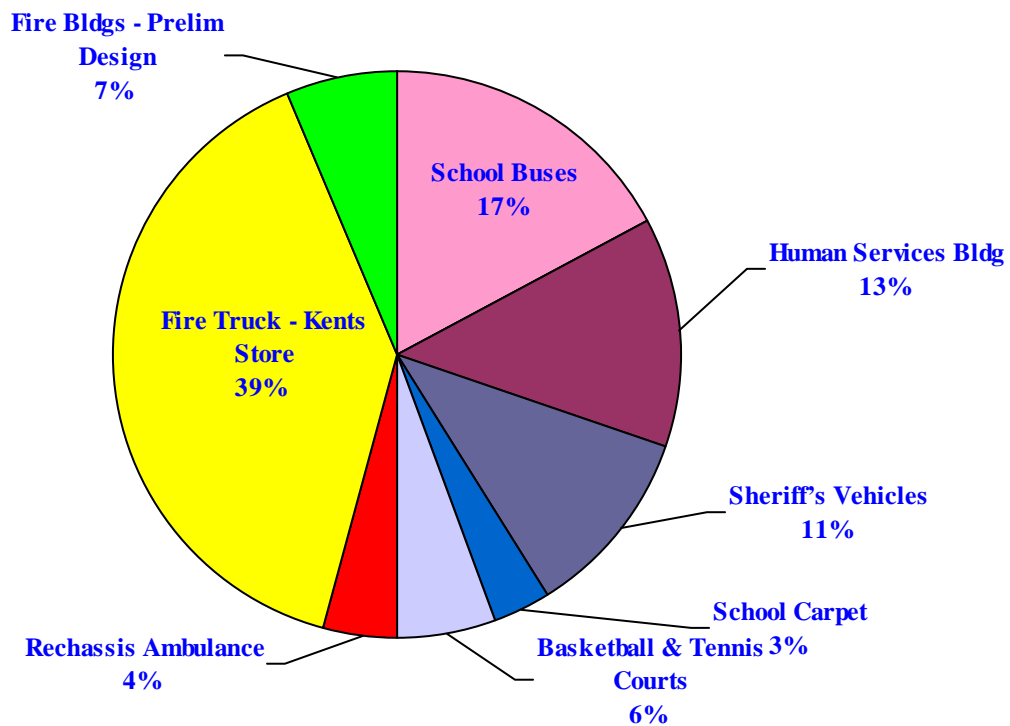
CAPITAL AND SPECIAL OPERATING FUNDS

FY 2009 CAPITAL IMPROVEMENT PLAN

REVENUE SOURCES



% OF TOTAL CIP BUDGET BY PROJECT



CAPITAL IMPROVEMENT

PROJECT DESCRIPTIONS BY FUNCTIONAL UNIT

General Government Administration

FY 2010 – Renovation of the Administration building: to include replacement of heating and air conditioning system, replacement of windows and lighting replacement. This project will be paid with general fund cash.

FY 2010 – Replacement of a standard Public Works vehicle. To be funded with general fund cash.

Health & Human Services

FY 2009 & 2010 – Human Services Building addition. Carysbrook building which currently houses the Library and Social Services will be renovated upon the departure of the Library staff to the new Library building in the Fall 2008. Social Services will occupy the majority of the space. Other department may join them in the space as appropriate. The design process will be carried out in FY2009 with the majority of the construction occurring in FY2010. The design phase will be paid with general fund cash and the construction phase may require borrowing.

Parks & Recreation

FY 2009 – Basketball and Tennis Courts – two courts will be constructed at Pleasant Grove as part of the ‘master plan’ for the site. A combination of general fund cash, grant and other local funding is anticipated for this project.

FY2010 – Outdoor Pool—an outdoor pool will be constructed at Pleasant Grove as part of the ‘master plan’ for the site. A combination of general fund cash, grant and other local funding is anticipated for this project.

FY 2011 – Pleasant Grove Playground – an additional playground will be constructed at Pleasant Grove as part of the ‘master plan’. The new playground will be in close proximity to the outdoor pool and basketball and tennis courts. This project will be funded with general fund cash.

FY 2012 – Ag Expo Barn – an agricultural expo barn will be constructed at Pleasant Grove in close proximity to the existing pole barns for use by the Virginia Cooperative Extension and local agricultural clubs. A combination of general fund cash, grant and other local funding is anticipated for this project.

FY 2013 – Ball Field Lighting – lighting will be installed at each of the ball fields at Pleasant Grove. This project will be funded with local grants and general fund cash.

CAPITAL IMPROVEMENT

PROJECT DESCRIPTIONS BY FUNCTIONAL UNIT (CONT'D)

Public Safety

FY 2009 – FY 2013 – Sheriff's vehicles – this is a routine annual expenditure providing a consistent stock of patrol vehicles to the Sheriff's department. The vehicles are purchased via lease purchase plans as well as direct purchases utilizing general fund cash.

FY 2009 – Fire Truck Purchase – a new pumper truck will be purchased for the Kents Store Fire department via a borrowing.

FY 2009 – Ambulance Rechassis – to lengthen the life of existing vehicles within the rescue department a rotating schedule has been established to rechassis existing vehicles.

FY 2009 & 2011 – In FY2009 the County will seek to design general building plan for all future Fire & Rescue buildings. In FY2011 construction of new Fire buildings is planned. The design phase will be paid from general fund cash. The construction will most likely require borrowing.

Schools

FY 2009 – 2013 – School Buses – this is a routine annual expenditure. The schools purchase 2-3 buses each year. The buses are purchased using general fund cash.

FY 2009, 2011–2013 – School Carpet – Several of the schools have carpeted areas which require replacement on a rotating basis.

FY 2010 – 2011 – Renovations to existing buildings – as part of the 'Domino Plan' approved by the Board of Supervisors and the School Board each of the existing school buildings will be renovated upon completion of the New High School at Pleasant Grove. The Middle School will be renovated to accommodate elementary school students. And the existing High School will be renovated to accommodate middle school students.

There are also quite a few Capital Improvement Projects appropriated in previous years that are in process. They are detailed on the following pages.

Pleasant Grove Manor House Rehabilitation Project

PROJECT GOAL: *Preservation of the Pleasant Grove House, a historic property listed on the Virginia Landmarks Register and the National Register of Historic Places - Funds awarded will support the adaptive reuse and rehabilitation of the Pleasant Grove House (c. 1854), establishing a Fluvanna County Visitors Center with permanent exhibits interpreting the relationship between the Pleasant Grove plantation and the Rivanna River Canal Navigation system - the most preserved network of boat/bateaux locks and canals in the Commonwealth, as well as rotating exhibits that will showcase topics of interest to tourists and locals.*



HOUSE PROJECT BUDGET - \$803,750 (\$503,750 raised to date)

Funds will be used for architectural and consultant fees to develop bid packages and construction documents; conduct environmental studies including Department of Historic Resources evaluation and probable archaeological investigation of the new wing site; Department of Conservation and Recreation for protected species; bid advertisement; municipal source water testing; site preparation, construction, interior finishing of exhibits and visitor center construction. **Full funding of pending Transportation Enhancement award enables rehabilitation of the manor house and construction of the new addition.** Other funds raised will complete the grounds.

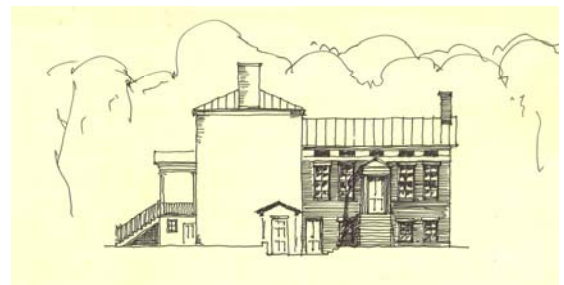
Source of Funds	Description of Funds	Available	Amount
Fluvanna County	General Fund appropriation	FY 07	\$ 250,000
Beirne Carter Foundation	Grant awarded	FY 07	\$ 20,000
Transportation Enhancement/VDOT	Grant awarded	FY 08	\$ 150,000
Charlottesville Area Foundation	Grant awarded	3/07	\$ 10,000
Department of Historic Resources	Grant Awarded	7/07	\$ 23,750
Perry Foundation	Grant Awarded	FY 08	\$ 50,000
Transportation Enhancement/VDOT	Grant pending CTB approval	FY 08-09	\$ 300,000

PROJECT: The County is actively working to implement the plan for adaptive reuse and rehabilitation of the Pleasant Grove Manor House (c. 1854), a two-story with English basement house attached by a breezeway to a summer kitchen. Situated along the Rivanna River on a 970 acre property owned by the County, Pleasant Grove is an excellent example of mid 19th century plantations whose principal crops were tobacco and grains. In 2004 the Pleasant Grove house and surrounding five acres was officially entered into the **Virginia Landmarks Register and the National Register of Historic Places**. In support of the Pleasant Grove Manor House rehabilitation project, which will be completed in accordance with US Department of Interior guidelines for rehabilitation of historic structures, funds will be used to:

- 1) **Rehabilitate the exterior of the house**, enhancing the view for travelers from the road;
- 2) Rehabilitate portions of the interior for the **Fluvanna County Visitors Center**; and
- 3) Construct a new two-story **addition**.

Exterior improvements will enhance the scenic view from Route 53. Interior improvements to the ground and first floors establish a **Visitors Center** including two exhibit areas, and a presentation room. Plans include rehabilitation of the existing structure and construction of a 1,500 square foot architecturally compatible extension to the rear of the house. Adaptive reuse of the building will require upgraded HVAC, accessibility by elevator to all floors from the new rear wing, and new accessible public restrooms. The Visitors Center will:

- 1) Showcase 1840's farm life and the historic **Rivanna River Canal Navigation system** which served as the primary mode of transportation in the late 18th and early 19th centuries;
- 2) Support and interpret the Fluvanna Virginia **Scenic Byways** within our borders and beyond;
- 3) Direct **visitors to attractions** in Fluvanna and nearby towns, cities and counties.





Historic Courthouse

Incremental renovations to the Historic Courthouse are performed each year. Efforts to restore the beauty of this historic building have attracted local group and inspired them to assist in the efforts. Ultimately the windows and shutters will be refurbished, and the HVAC system will be replaced in order to maintain a favorable environment for protecting the valuable artwork contained within the building.

Carysbrook Gym

The gym at Carysbrook has been designed the County's emergency shelter in the event of a natural disaster. Currently the restroom facilities are at a minimum and the HVAC system is outdated. Plans have been adopted to renovate the downstairs fitness center, adding locker room facilities and updating the HVAC system.

Ball Field Amenities

Additional ball fields have been constructed at Pleasant Grove, which now require additional amenities. Lighting, concessions and restroom facilities are amongst the additions that will be made in the upcoming years.

New Library

The New Library is being constructed adjacent to the Public Safety building on Rt. 53. It is set to open in Fall of 2008. Pictures detailing the progress can be found on the Fluvanna County website under the Library department.

New High School

The New High School is in the architectural and engineering phase, design plans are being reviewed and time lines established. More detailed information regarding this project can be found on the Fluvanna County Public School website.

DEBT SERVICE

The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by State law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, debt that either directly or indirectly is secured by the general obligation of a County must be approved at public referendum prior to issuance. The County's debt service policy was updated and adopted by the Board of Supervisors on October 3, 2007. The full version of the policy can be found on page 140 of this document.

Debt Ratios

	<u>Actual</u> <u>June 30, 2007</u>	<u>County</u> <u>Policy</u>
Debt as a percentage of Assessed Value	.59%	3.5%
Debt per Capita	\$624	-----
Debt Service as a percent of General Government Revenues	6.65%	-----
General Fund Balance as a percent of General Fund Expenditures	40.0%	12%

Recent Changes

On August 23, 2006 the County issued VRA bonds in the amount of \$1,200,000 for the sewer project.

On September 12, 2006 the County issued a \$2,695,000 Public Facility Revenue Bond and a \$1,500,000 Public Facility Revenue Note for construction of a library and high school architectural and engineering services.

Future General Obligation Debt

The County has a \$24.8 million, five year capital improvement program that is heavily focused on school projects. Of these projects Renovation of the existing High School, Renovation of the existing Middle School, Renovation of the existing Elementary School, Renovation of the Abrams Building all of which will be debt funded. More detailed information can be found within the Capital Improvement Plan section of this document.

Previous General Obligation Debt

In the previous year's Capital Plan (FY2008), the New High School was included with an estimated cost of \$71 million.

DEBT SERVICE BUDGET

REVENUES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR
						<i>FY08 to FY09</i>
Rebates and Refunds		9,360				
Rev Rec/Fire & Rescue Vehicle lease					19,321	
State Grant Funds - Sch Const.	142,667	147,352	142,667	142,667	142,667	0.0%
Transfer From General Fund	1,451,532	1,418,262	1,598,854	1,598,854	3,127,613	95.6%
TOTAL REVENUES:	1,308,865	1,574,975	1,741,521	1,741,521	3,289,601	88.9%
EXPENDITURES						
Administrative Fees						
Administrative Fees for Debt Services		4,850	5,750	5,750	5,000	-13.0%
School Debt Service Principal						
Middle School-VPSA 1996	67,250	40,965	41,748	41,748	42,393	1.5%
VPSA Administration Fees	5,750	0				
Central Elem. VPSA-1995A	164,375	105,243	106,902	106,902	108,649	1.6%
VPSA 1999 Series-Central	84,275	50,000	50,000	50,000	50,000	0.0%
Literary Loan 1999-Central	458,580	309,851	309,851	309,851	309,852	0.0%
Gen. Oblig. School Bonds 2005A	643,201	273,104	284,926	284,926	288,293	1.2%
New High School 2007 Series Bond					88,300	
School Debt Service Interest						
Middle School VPSA 1996 Interest		24,815	22,502	22,502	20,357	-9.5%
Central Elem. VPSA - 1998A Interest		55,383	49,973	49,973	44,477	-11.0%
VPSA 1999 Series-Central Interest		32,225	32,225	32,225	28,044	-13.0%
Literary Loan 1999-Central Interest		148,729	139,433	139,433	130,138	-6.7%
Gen. Oblig. Sch Bonds 2005A Interest		370,097	298,199	298,199	283,581	-4.9%
High School(PG) 2006 Series Interest			60,600	60,600		
New High School 2007 Series Note					268,650	
New High School 2007 Series Bond					82,132	
Debt Reserve for New High School					1,036,500	
County Debt Service						
Courthouse Rev. Bnds. -IDA Principal	170,768	59,100	64,400	64,400	64,700	0.5%
Courthouse Rev. Bnds - IDA Interest		102,538	99,936	99,936	97,137	-2.8%
Palmyra Sewer Rev Bond Principal			60,000	60,000		
Library (PG) 2006 Series Bnd Principal					110,000	
Library(PG) 2006 Series Bnd Interest			115,077	115,077	115,077	0.0%
Fire & Rescue County Debt Principal						
2007 Truck Lease - Palmyra Pierce Pumper				39,391	39,391	
2002 Kenworth Fire Truck				32,008	32,008	
2003 Freightliner Tanker				22,116	22,117	
Fire & Rescue Debt Interest						
2007 Truck Lease - Palmyra Pumper Int.				15,060	15,060	
2002 Kenworth Fire Truck Int.				1,675	1,675	
2003 Freightliner Tanker Int.				6,070	6,070	
TOTALEXPENDITURES:	\$1,594,199	\$1,576,900	\$1,741,521	\$1,857,842	\$3,289,601	88.9%

FORK UNION SANITARY DISTRICT

The Fork Union Sanitary District is self-supporting enterprise fund. Revenues are generated from connection fees and monthly services fees. Water and sewer services are provided to citizens in the Fork Union area. FUSD has been in operation since 1968 and currently employs 3 full-time employees. Two new water storage tanks were installed during FY2007 to maintain adequate water supply levels for the coverage area. The installation was completed in FY2008.

BUDGET SUMMARY

REVENUES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Transfer from General Fund				5,032		-
Transfer from CIP		193,676				-
Transfers						-
Transfer/ Fund Balance	38,589	0			84,256	100.0%
FUSD Receipts						
Water Service Fees	305,000	311,086	305,000	305,000	312,000	2.3%
Water Connection Fees	7,000	3,960	8,000	6,000	3,900	-51.3%
Lease revenue from cell towers					11,000	-
TOTAL REVENUES:	\$ 350,589	\$ 508,722	\$ 313,000	\$ 316,032	\$ 411,156	23.9%
EXPENDITURES						
Personnel	152,319	166,701	157,573	161,319	170,968	7.8%
Operating	87,750	79,356	94,450	103,000	94,780	0.3%
Capital	51,000	175,694	1,457	85,887	85,888	98.3%
Debt Service	59,520	39,213	59,520	59,520	59,520	0.0%
TOTAL EXPENDITURES:	\$ 350,589	\$ 460,965	\$ 313,000	\$ 409,726	\$ 411,156	23.9%

BUDGET HIGHLIGHTS

In FY2008 two additional water storage tanks were brought on line. As a result the annual depreciation expense increased beginning FY2009. The increase is reflected in the capital expenditures line.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Increase connection and availability rates
- Review water consumption rates
- Develop plan to reorganize department to integrate with other utility units in County of Fluvanna
- Replace backwash tank at Morris Plant

FY 2008 Accomplishments:

- Two new elevated tank on-line
- Installed back-up power generators
- Installed pressure reducers

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Estimated
Gallons of water sold	41,162,090	42,449,364	46,662,090
# new of connections	6	4	4

LANDFILL

The County Landfill is currently located on Route 6, 4.5 miles west of Fork Union. Hours of operation are Monday through Saturday 8:00 a.m. to 5:00 p.m. The landfill currently employs 1 full-time employee, 2 part-time employees and one contractor. The landfill is scheduled to close in December 2007. A transfer station offering equivalent services is being constructed and will be operational when the main facility closes. Funds to cover the costs of closure have been set aside in prior years as required by the Environmental Protection Agency.

BUDGET SUMMARY

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
REVENUES						
Landfill Clos Revenue		36,996	831,887	831,887		
Landfill Receipts	580,000	614,715	310,000	310,000	215,550	-30.5%
Landfill Rev. Interest	4,000	0	0	0		
Recycled Good Sales	5,000	2,058	2,500	2,000		
Landfill Fund Balance					81,425	
Transfer fr.General Fund				4,337		1221.5%
Transfer fr Operations		50,000				
Transfer fr CIP		100,000				
TOTAL:	\$589,000	\$803,769	\$1,144,387	\$1,148,224	\$296,975	-247.3%
EXPENDITURES						
Personnel	161,485	156,396	112,927	130,100	106,025	-6.5%
Operating	327,515	384,571	1,031,460	1,010,035	190,950	-381.0%
Capital	100,000	336,004	-	-	-	
Debt Service		-	-	-	-	
TOTAL:	\$589,000	\$876,972	\$1,144,387	\$1,140,135	\$296,975	-247.3%
Full-time	4	4	4	4	3	-25.0%
Part-time	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS

The Landfill closed in December 2007. As a result closure reserves were transferred into the main Landfill fund in FY2008 which artificially inflated the revenue data. A convenience center is being operated adjacent to the Landfill to continue service to County citizens.

LANDFILL (CONT'D)

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Add additional compactor at Convenience Center
- Repair entrance road
- Upgrade scale house and add bathroom

FY 2008 Accomplishments:

- Closed Landfill and converted to Convenience Center
- Completed DEQ closure certification
- Obtained waste disposal contract with Allied Waste

SERVICE LEVELS

Tons of refuse taken in

*Based on data through April 30, 2008.

FY06 Actual	FY07 Actual	FY08* Estimated
10,345	11,856	8,000

UTILITY

The Utility fund was created in FY2008 to accommodate the anticipated operational activity of the sewage treatment facility that became operational in the Summer of 2007. The treatment plant is located in Palmyra and will initially serve businesses in downtown Palmyra. The coverage area is expected to expand in the future and aid in the economic growth of the County.

BUDGET SUMMARY

	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Utility Revenues					
Sewer Service Fees		12,000	12,000	34,000	
Sewer Connection Fees				300,000	
Availability Fees			126,000	1,225,000	
Other Revenue					
Other		10,000			
Grant Revenue					
EPA Grant - Palmyra Sewer	1,185,273				
Transfers into Utility Fund					
Transfer from General Fund		37,933	39,953	77,881	
TOTAL:	\$ 1,185,273	\$ 59,933	\$ 177,953	\$ 1,636,881	2542.1%
EXPENDITURES					
Personnel	-	44,233.00	44,178.00	24,681.00	
Operating	-	15,700.00	17,600.00	27,200.00	
Capital	-	-	-	1,585,000.00	
Debt Service	-	-	-	-	
TOTAL EXPENDITURES:	\$ -	\$ 59,933.00	\$ 61,778.00	\$ 1,636,881.00	2542.1%
Full-time	1	1	1	1	0.0%
Part-time	2	2	2	2	0.0%

BUDGET HIGHLIGHTS

Availability fees are anticipated to be collected by future customers enabling the construction of the required system lines.

UTILITY (CONT'D)

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Complete design for extension of sewer collection line to Pleasant Grove
- Complete funding package for sewer line extension
- Start construction on sewer line
- Complete negotiations on connecting new high school
- Complete negotiations on connecting new resort at Camp Friendship

FY 2008 Accomplishments:

- Completed construction of sewer plant
- Successfully completed start-up operations of plant
- Completed initial connections of user in Palmyra Village

SERVICE LEVELS

of connections to system

FY06	FY07	FY08*
Actual	Actual	Estimated
n/a	n/a	23

*Based on data through April 30, 2008.

RECREATION PROGRAM

The Parks and Recreation department in Fluvanna County maintains two budgets each year. The general fund operational budget and the enterprise fund. The budget below reflects the anticipated enterprise fund budget for fiscal year 2009 for parks and recreation. The revenues consist of donations made to the department for either designated or undesignated programs and/or purposes. Thanks to the donations made to parks and recreation in FY07 and FY08 several new programs have been added. For example, lacrosse, flag football and heritage trail rides. A new skate park facility has also been constructed behind Carysbrook gym. Plans for a teen center are also on the horizon.

BUDGET SUMMARY

REVENUES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Pleasant Grove Donations	2,500	760	25,000	21,000	1,500	-94.0%
Playground Donations	1,500	0	500			
Equestrian Trail Fund		4,852		5,000	5,000	
Heritage Trail Fund		945		500	500	
Sports Park Amenities Fund		3,340		2,500	5,000	
Amusement Tickets			18,000	18,000	15,000	-16.7%
Program Guide		100				
Fourth of July Sponsorships	1,500			1,500	2,500	
Soccer Association Grant Match				5,000	0	
Athletic Program Spon. (Basketball)	6,000	7,258	4,750	4,000	5,000	5.3%
SkatePark Donations/Sponsor		2,296	2,000	500	0	
FCCC Program Equipment Donations		6,206	2,500	2,500	1,000	-60.0%
Lacrosse Program Sponsorship		2,018	500	500	500	0.0%
Football Program Sponsorship		950	400	400	500	25.0%
Teen Center Sponsorship					0	
Ballfield donations/sponsorships		500		0	0	
Kite Festival		1,000		2,000	2,500	
Carnival		5,745		10,000	10,000	
Fund Balance Appropriation			13,000	25,000	11,322	-12.9%
FCPR Other			1,250			
TOTAL:	\$11,500	\$34,450	\$67,900	\$98,400	\$60,322	-11.2%

RECREATION PROGRAM (CONT'D)

EXPENDITURES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR
Playground Equipment	1,500	0	500			
Fourth of July Sponsorships	1,500	0		1,500	2,500	
Kite Festival Instructional Svcs		1,760		2,000	2,500	
Carnival Instructional Svcs		186		1,000	1,000	
Carnival - Contract Svcs		5,305		8,500	8,500	
Carnival - Supplies		715		500	500	
Program Guide Publication		1,300				
Amusement Tickets			18,000	18,000	15,000	-16.7%
Furniture/Fixtures			17,000			
Machinery/Equipment			8,000			
Capital Improvements				25,000		
Advertising		115				
Equestrian Trail Supplies		3,385		5,000	5,000	
Subsistence and Lodging		1,238				
HT Recreational Supplies		588		500	500	
Sports Park Amenities Equipment		3,271		2,500	5,000	
Depreciation		11,325		10,178	9,030	
Other Operating Expenses	1,000	110				
Equipment	1,500	0		1,000	1,500	
Instructional Services		1,221	1,000			
Recreational Supplies (Basketball)	6,000	5,233	6,000	4,000	5,000	-16.7%
Recreational Supplies (Skatepark)		2,449	2,000	500	0	
FCCC Program Equipment		2,011	1,500	2,500	1,000	-33.3%
Lacrosse Program Equipment		3,015	500	500	500	0.0%
Football Program Equipment		724	400	400	500	25.0%
Transfer out to Fund #105 - Americorp		2,292			2,292	
Transfer out to Fund 302			13,000			
TOTAL:	\$11,500	\$46,241	\$67,900	\$83,578	\$60,322	-11.2%

BUDGET HIGHLIGHTS

No Significant Changes.

Goals, Accomplishments and Service Level data can be found in the General Fund portion of the Parks and Recreation budget on page 81.

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. .

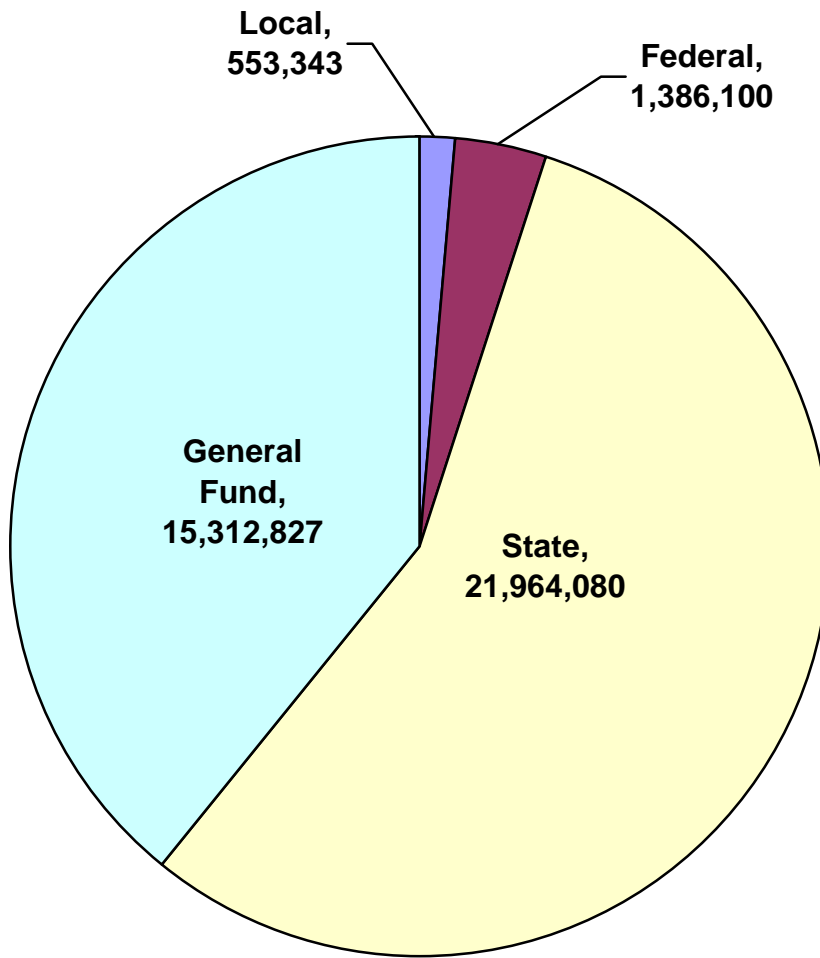
The superintendent’s office is located within the School Board Administration building on Route 15 – the old Palmyra Elementary School. In the public school system, special programs for students with exceptional needs are provided in addition to the regular school programs. These include programs for: 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.

REVENUES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR
						<i>FY07 to FY08</i>
Miscellaneous Local						
Other VASS	563,343	552,773	553,343	553,343	553,343	0.0%
Subtotal Local Funds:	563,343	552,773	553,343	553,343	553,343	0.0%
State Revenue	18,809,865	17,975,779	19,832,193	19,832,193	21,964,080	10.7%
Federal Revenue	1,301,100	1,498,343	1,386,100	1,386,100	1,386,100	0.0%
Transfers From General Fund	13,550,012	13,671,182	14,572,340	14,572,340	15,312,827	5.1%
TOTAL:	\$34,224,320	\$33,698,077	\$36,343,976	\$36,343,976	\$39,216,350	7.9%

EXPENDITURES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR
						<i>FY07 to FY08</i>
Instruction	26,260,925	26,331,829	28,018,389	28,018,389	30,483,417	8.8%
Administration, Attendance & Health	996,364	1,180,336	1,229,738	1,229,738	1,278,090	3.9%
Pupil Transportation Services	2,364,191	2,166,484	2,478,023	2,478,023	2,579,331	4.1%
Operation and Maintenance Services	2,843,676	2,770,030	2,906,324	2,906,324	3,128,382	7.6%
Debt Service and Fund Transfers	477,029	302,623	477,029	477,029	477,029	0.0%
Technology	1,282,135	1,190,938	1,234,473	1,234,473	1,270,101	2.9%
TOTAL:	\$34,224,320	\$33,942,240	\$36,343,976	\$36,343,976	\$39,216,350	7.9%

**SCHOOL FUNDING FOR FY 2009
BY SOURCE**



LOCAL FUNDING FOR SCHOOLS

Year	Local Funding	% Change	Total Budget	% Change
FY09	15,312,827	5.1%	36,216,350	7.9%
FY08	14,572,340	7.5%	36,343,976	6.2%
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%
<i>Average increase FY00-09:</i>		7.3%		8.15%

OPERATING INDICATORS:	FY06	FY07	FY08
Enrolled School Age Population	3,670	3,686	n/a
Number of teachers	280	291	315
Local expenditures per pupil	\$8,053	\$8,885	\$9,773

SCHOOL CAFETERIA

The School Cafeteria fund is considered a 'special' fund as it is self-supporting. Revenues collected from federal, state and local sources are deposited into this fund. The general fund does not supplement this fund.

	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	% INCR/ DECR FY07 to FY08
REVENUES						
Proceeds From Local Sources	1,559,125	1,329,262	1,668,263	1,668,263	1,734,994	7.9%
TOTAL:	\$1,559,125	\$1,329,262	\$1,668,263	\$1,668,263	\$1,734,994	7.9%
EXPENDITURES						
School Food Services Expenditures	1,559,125	1,312,512	1,668,263	1,668,263	1,734,994	7.9%
TOTAL:	\$1,559,125	\$1,312,512	\$1,668,263	\$1,668,263	\$1,734,994	7.9%

SOCIAL SERVICES

The Department of Social Services offers an array of services to eligible citizens of Fluvanna County. Some of these services include benefit programs such as Food Stamps, Medicaid, TANF, FAMIS (health insurance for children), General Relief, emergency Energy Assistance, Auxiliary Grant and State/Local Hospitalization. Additional services include Child and Adult Protective Services, Foster Care, Adult Services, subsidized Child Care, Adoption and Family Services. Along with the above assistance, staff will also assist with referrals to other community agencies that may be able to help with individual issues not covered by the department.

It is the mission of Fluvanna Social Services to be a leader in collaboration with other community agencies, serving county citizens, promoting self-reliance and well-being, and the best possible quality of life.

The agency's vision for the County is to be a community where individuals and families have access to support and protection, which promotes health, independence and opportunities.

BUDGET SUMMARY

REVENUES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Expenditure Refunds		199,155				
Cost Recovery		2,723			45,000	
State	1,849,388	340,125	853,633	565,792	591,015	-30.8%
VPA Federal		1,037,264	1,153,275	1,228,475	1,199,939	4.0%
Transfer from General Fund	727,897	552,021	680,490	721,950	753,434	10.7%
TOTAL:	\$2,577,285	\$2,131,288	\$2,687,398	\$2,516,217	\$2,589,388	-3.6%

EXPENDITURES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected	FY09 Adopted Budget	% INCR/ DECR FY08 to FY09
Local Budget Cut						
Salaries and Wages - Regular	862,251	844,653	876,680	889,503	1,023,739	
Board Member's Compensation	4,140	4,140	4,140	4,140	4,140	16.8%
Payout of Leave	4,000	10,450	15,225	15,107	17,500	0.0%
Salaries and Wages - Part-time			0	8,442	15,197	14.9%
On Call Compensation	7,500	7,430	8,670	8,670	8,670	100.0%
FICA Contribution Fund	66,675	62,786	67,066	65,298	76,421	0.0%
VRS Retirement Fund	105,540	103,458	112,215	111,540	136,629	13.9%
Health Insurance-Employer Share	130,032	104,598	124,901	110,272	150,748	21.8%
Life Insurance	10,519	9,102	9,906	8,764	8,761	20.7%
Worker's Compensation Ins.	5,169	6,432	4,470	2,200	3,375	-11.6%
Staff Development	2,500	2,530	3,000	3,000	2,000	-24.5%
Professional Services	3,000	4,363	3,950	4,000	6,149	-33.3%
Professional Services-Techno	10,000	11,158	35,000	35,000	32,000	55.7%
Repair and Maintenance	10,000	15,598	20,075	20,000	17,501	-8.6%
Advertising	1,200	3,753	4,000	4,000	5,000	-12.8%
Utilities	16,400	11,199	16,400	15,000	12,000	25.0%
Postal Services	6,500	8,307	8,500	8,500	9,750	-26.8%
Telecommunications	12,000	12,394	12,895	15,410	15,750	14.7%
Other Insurances	7,075	6,057	7,075	5,000	5,525	22.1%
Rent/Lease-Building	13,112	12,929	13,112	13,112	14,192	-21.9%
Travel - Mileage	8,000	5,710	9,000	9,000	4,000	8.2%
Dues & Subscriptions	1,900	853	2,200	2,000	2,650	-55.6%
Office Supplies	10,500	14,843	14,000	16,000	16,900	20.5%
Janitorial Services & Supplies	9,250	9,834	11,061	3,000	2,492	20.7%
Gasoline Oil & Grease	4,500	3,566	8,000	6,000	8,200	-77.5%
Capital Outlay	0		25,000	25,000		2.5%
Budget Reduction	0					3.8%
Office Equipment	4,500	1,699	10,500	10,500	7,500	
VISA Holding		-1,209				-28.6%
SUBTOTAL:	1,316,263	1,276,633	1,427,041	1,418,458	\$ 1,606,789	12.6%
PUBLIC ASSISTANCE						
General Relief	50,000	26,280	50,000	25,500	25,000	-50.0%
Auxiliary Grants Program	56,000	52,475	56,000	44,000	56,000	0.0%
Aid to Dependent Children	3,000	0	3,000	0	3,000	0.0%
ADC/Foster Care	500,000	274,765	500,000	260,000	300,000	-40.0%
Emergency Assistance	750	0	750	0	750	0.0%
Special Needs Adoption	32,590	21,300	32,590	25,000	32,590	0.0%
Subsidized Adoption Title IV E	21,500	12,055	21,500	15,000	21,500	0.0%
Fuel Assistance	500	0	500	0	500	0.0%
SUBTOTAL:	664,340	386,875	664,340	369,500	439,340	-33.9%
PURCHASED SERVICES						
Purchased Services	507,335	377,368	507,335	473,000	507,335	0.0%

EXPENDITURES	FY07 Adopted Budget	FY07 Actual	FY08 Adopted Budget	FY08 Projected	FY09 Adopted Budget	% INCR/ DECR
VIEW PROGRAM EXPENDITURES						
FICA Contribution Fund	2,479	2,214	2,479	Moved		
VRS Retirement Fund	3,966	3,733	2,667	To		
Health Insurance - Employer Share	2,790	2,397	2,790	general		
Life Insurance	395	330	104	operations		
Worker's Compensation Ins.	250	250	250			
Professional Services	750	683	750			
Repair and Maintenance	300	300	300			
Utilities	644	644	644			
Postal Services	400	400	400			
Telecommunications	750	934	750			
Other Insurances	250	250	250			
Rent/Lease-Building	1,080	1,080	1,080			
Travel - Mileage	500	534	500			
Dues & Subscriptions	150	260	150			
Office Supplies	400	400	400			
Janitorial Services & Supplies	492	492	492			
Gasoline Oil & Grease	200	200	200			
Capital Outlay	950	0	950			
ENERGY ASSISTANCE						
Energy Assistance Salary & Wages	5,150	2,375	5,150	Moved		
FICA Contribution Fund	394	182	394	To		
VSRS Retirement Fund	300	0	300	General		
Health Insurance - Employer Share	356	0	356	operations		
Life Insurance	0	0				
QUAL. INT. CHLD. DAY CARE						
Professional Services	1,000	1,036	1,925	1,925	1,925	0.0%
Contractual Services	3,500	6,823	3,500	3,500	3,500	0.0%
Provider Equipment	1,000	0	1,000	1,000	1,000	0.0%
Provider Education	1,000	1,215	1,000	1,000	1,000	0.0%
Foster Home Coordinator						
Foster Home Coordinator	7,500	8,023	7,500	8,500	8,500	13.3%
FAMILY SUPPORT						
Promoting Safe and Stable Families	20,000	14,082	20,000	20,000	20,000	0.0%
"AMERICORPS"						
Americorp Salary		10,299				
Americorp FICA		786				
Americorp Worker's Comp		0				
Americorp Travel		314				
TOTAL:	\$2,577,285	\$2,131,289	\$2,687,398	\$2,296,883	\$2,589,389	-3.6%

Personnel

Full-time Positions	23	23	23	23	25	8.7%
Part-time Positions	3	3	3	3	3	0.0%

BUDGET HIGHLIGHTS

Funding for two additional personnel allocated to Social Services in FY2009. A Clerk I and an Eligibility Worker will fill these two positions.

GOALS AND ACCOMPLISHMENTS

FY 2009 Goals:

- Enhance the independence, well-being and personal responsibility of citizens
- Develop and support community endeavors to improve public awareness of available regional resources
- Utilize linkage between state and the community to provide current and appropriate resources for self-sufficiency
- Optimize and maximize available resources
- Promote awareness of agency needs to meet county growth
- Investigate funding sources and flexibility

FY 2008 Accomplishments:

- Leadership Presentation
- Chamber of Commerce
- Triad & Senior Safety Day
- Brown Bag Lunch Forums
- Informational Bulletin Boards
- Initiate CSB Collaboration
- Lions Club Collaboration
- Foster Parent Recognition
- Highest attendance rate for Celebrating Children Day
- IAC Chair
- 2 Child Care Provider Workshops
- Smart Beginnings
- Rural CSA
- Fiscal Staff Cross Training
- Fluvanna Correctional Facility Collaboration

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated
Adoption Cases	93	105	72
Adult Services Cases	643	680	540
Child Protective Services Cases	337	187	182
Family Services Cases	1262	1387	937
Foster Care Cases	308	346	323
View Cases	91	107	120
ELIGIBILITY			
Food Stamp Recipients	8676	8361	8065
Food Stamp Issuance	\$693,990	\$685,731	\$719,978
TEMPORARY ASSISTANT TO NEEDY FAMILIES			
# of Active Cases	341	263	305
Public Assistance	\$67,749.72	\$51,443.34	\$64,505.47
Medicaid Recipients	10680	14257	13350
State & Local Hospitalization (SLH) Applications	51	45	37
Auxiliary Grant (AG) Cases	121	115	73
Assistance \$	\$47,962	\$48,346	\$35,012
General Relief Cases	132	95	79

*Based on data through April 30, 2008.

APPENDICES

APPENDIX A: STATEMENT OF CHANGE IN FUND BALANCE

	Actual 2007	Budget 2008	Budget 2009
<i>GOVERNMENTAL FUNDS</i>			
2007 Undesignated Fund Balance	8,959,338		
Budgeted Revenues		53,474,684	58,709,110
Budgeted Expenditures		52,532,067	58,554,278
Transfers to other funds		37,933	76,951
Transfers from other funds			
Use of Undesignated Fund Balance – Capital Projects		891,750	637,909
Projected Incr/Decr to Ending Undesignated Fund Balance		-	1,036,500
Ending Undesignated Fund Balance		8,067,588	7,429,679
Ending Designated Reserved Fund Balance*			1,036,500
<u>SPECIAL FUNDS</u>			
<i>Fork Union Sanitary District</i>			
2007 Undesignated Fund Balance	59,988		
Budgeted Revenues		313,000	326,900
Budgeted Expenditures		(313,000)	(411,156)
Transfers to other funds		-	-
Transfers from other funds		-	-
Use of Undesignated Fund Balance		-	84,256
Projected Change to Ending Undesignated Fund Balance		-	(84,256)
Ending Undesignated Fund Balance		59,988	(24,268)
<i>Landfill Fund</i>			
2007 Undesignated Fund Balance	(459,564)		
Budgeted Revenues		312,500	215,550
Budgeted Expenditures		(1,144,387)	(296,975)
Transfers to other funds		-	-
Transfers from other funds			
Use of Undesignated Fund Balance		831,887	81,425
Projected Change to Ending Undesignated Fund Balance		(831,887)	(81,425)
Ending Undesignated Fund Balance		(1,291,451)	(1,372,876)

	Actual 2007	Budget 2008	Budget 2009
<i>Utility (Sewer) Fund</i>			
2007 Undesignated Fund Balance	23,488		
Budgeted Revenues		22,000	1,481,119
Budgeted Expenditures		(59,933)	(1,559,000)
Transfers to other funds		-	-
Transfers from other funds		37,933	77,881
Use of Undesignated Fund Balance		-	-
Projected Change to Ending Undesignated Fund Balance		-	-
Ending Undesignated Fund Balance		23,488	23,488
<i>Parks and Recreation</i>			
2007 Undesignated Fund Balance	39,357		
Budgeted Revenues		54,900	60,322
Budgeted Expenditures		67,900	(60,322)
Transfers to other funds		-	-
Transfers from other funds		-	-
Use of Undesignated Fund Balance		13,000	11,322
Projected Change to Ending Undesignated Fund Balance		(13,000)	(11,322)
Ending Undesignated Fund Balance		26,357	15,035

* As part of the FY2008 budget, the BOS voted to reserve \$0.03 of the real property revenue and place in savings to prepare for the upcoming New High School construction debt.

Note: In May 2008, the Board of Supervisors adopted an accounting change that will affect the general fund undesignated fund balance significantly. The 1st half of Tax Year 2008 revenues will be recorded in June 2008. This will create a one-time influx of cash into the general fund. In previous year the 1st half taxes were deferred to July and recorded as part of the following fiscal year revenues. This is not reflected above as actual collections are not included in the statement.

Appendix B: Budget Calendar



FY09 Budget Calendar

CIP	Operational	Board Meeting	Advertising																																																																																																																
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DESCRIPTION

CIP Kick-off Meeting
Mgmt. Team identifies common needs
CIP Submissions Due
Staff review of CIP submission begins
CIP review committee
Budget Forms Released
Budget Kick-off Meeting
CIP Advertisement Submitted (PC mtg.)
Operational Budgets Due
Planning Commission CIP review
Advertisement Dates

CIP Public Hearing - Planning Commission
Budget meetings w/ County Admin.
CIP Presented to Board of Supervisors
Budget Workbooks finalized for printing
~~Budget Work Session - CIP - CANCELLED~~
Budget presented to BOS
Budget Work Session - Expenditures
Budget Work Session - Revenues
Budget Work Session - **Agency Presentations**
Budget Work Session
Budget Work Session - School Board/Reconciliation
Budget Advertisement Submitted
Advertisement Dates

Public Hearing - CIP & Operations
Budget Adoption

DATE

08/07/2007
08/22/2007
09/06/2007
September
10/03 - 11/14/07
10/26/2007
11/01/2007
11/28/2007
11/28/2007
11/28/2007
11/29/2007
12/08/2007
12/17/2007
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02/06/2008
02/13/2008
02/27/2008
03/05/2008
03/12/2008
03/19/2008
03/24/2008
03/27/2008
04/03/2008
04/09/2008
04/18/2008

TIME/LOCATION

10am; Conference Room
8:30am; Hist. C'house

posted online
10am; Conference Room

Finance Dept.
7:30pm; Circuit Court

7:30pm; Circuit Court
County Admin. Office
8:00pm; Circuit Court

6:00pm; Circuit Court
2:00pm; Circuit Court
7:00pm; Conference Room
7:00pm; Conference Room
7:00pm; Circuit Court
8:00pm
8:00pm; Circuit Court

7:00pm; Circuit Court
7:00pm; Circuit Court

As of 08/17/2007

Appendix C: Personnel Complement

By Department/Job Classification

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>
Building Inspections			
Building Inspector	1	1	1
Building Official	1	1	1
Permit Clerk/Technical Assistant	1	1	1
Site Inspector	0	1	1
	<u>3</u>	<u>4</u>	<u>4</u>
Circuit Court			
Clerk of the Circuit Court	1	1	1
Deputy Clerk I	1	1	1
Deputy Clerk II	2	2	2
Deputy Clerk III	4	4	4
	<u>8</u>	<u>8</u>	<u>8</u>
Commonwealth Attorney			
Commonwealth Attorney	1	1	1
Assistant Commonwealth Attorney	1	1	1
Legal Secretary	1	1	1
Victim Witness Coordinator	0	1	1
	<u>3</u>	<u>4</u>	<u>4</u>
Comprehensive Services Act			
Data Entry Clerk	0	1	1
Program Manager	1	1	1
	<u>1</u>	<u>2</u>	<u>2</u>
County Administration			
Administrative Assistant/Clerk to Board	1	1	1
Assistant County Administrator	1	1	1
County Administrator	1	1	1
Grants Administrator	1	1	1
Senior Program Support Assistant	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>
Electorial Board - Registrar			
Assistant Registrar	1	1	1
Registrar	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>
Emergency Communications			
Director	1	1	1
Supervisor	0	1	1
Operations Coordinator	1	1	1
Officer	6	7	7
	<u>8</u>	<u>10</u>	<u>10</u>

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>
Finance			
Budget Analyst	1	1	1
Director	1	1	1
Senior Finance Assistant	2	2	2
	<u>4</u>	<u>4</u>	<u>4</u>
Human Resources			
Manager	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
Information Technology			
Director	0	1	1
	<u>0</u>	<u>1</u>	<u>1</u>
Landfill			
Manager/Recycling Coordinator	1	1	1
Scale Operator	2	2	2
Senior Program Support Assistant	1	1	0
	<u>4</u>	<u>4</u>	<u>3</u>
Library			
Aide	3	3	3
Clerk	2	2	2
Director	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>
Parks & Recreation			
Administrative Assistant	1	1	1
Director	1	1	1
Program Assistant	3	3	3
Program Support Assistant	1	1	1
Programs Supervisor	1	0	0
Recreation Programs Manager	0	1	1
	<u>7</u>	<u>7</u>	<u>7</u>
Planning			
Code Compliance Officer	1	1	1
Director	1	1	1
Planner	0	1	1
Site Inspector	1	0	0
Senior Planner	1	1	1
Senior Program Support Assistant	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>
Public Utilities			
Assistant Water System Operator	1	1	1
Water System Operator	1	1	1
Water System Supervisor	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>
Public Works			
Buildings & Grounds Supervisor	1	1	1
Clerk of the Works	1	1	1
Craft Worker	0	0	1
Craftworker Technician	1	1	1
Director/Chief Engineer	1	1	1
Maintenance Helper	2	1	0
Maintenance Technician	3	4	4
Maintenance Worker	2	5	5
Operations Superintendent	1	1	0
Project Manager	0	1	1
Senior Program Support Assistant	0	0	1
	<u>12</u>	<u>16</u>	<u>16</u>
Revenue			
Chief Deputy Commissioner	1	1	1
Commissioner	1	1	1
Deputy Comm/IT Specialist	1	1	1
Deputy Comm/Mapping Tech	1	1	1
Deputy Commissioner I	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>
Sheriff			
Animal Control Officer	2	3	3
Bailiff	5	6	7
Captain	0	1	1
Colonel/Chief Deputy	1	1	1
Corporal	2	4	2
Deputy	11	13	15
Executive Assistant	1	1	1
Investigator	3	3	2
Lieutenant	2	2	2
Receptionist	1	1	1
Records Clerk	1	1	1
School Resource Officer	2	2	2
Sergeant	1	2	4
Sheriff	1	1	1
	<u>33</u>	<u>41</u>	<u>43</u>

	Approved FY 07*	Approved FY 08*	Approved FY 09*
Social Services			
Clerk III	1	1	1
Clerk IV	1	2	2
Director	1	1	1
Eligibility Supervisor	1	1	1
Eligibility Worker	2	3	4
Food Stamp Ins Clerk	1	1	1
Office Manager	1	1	1
Receptionist	1	1	1
Senior Eligibility Worker	1	1	1
Services Supervisor	1	1	1
Social Work Supervisor	1	1	1
Social Worker	4	5	6
	<hr/> 16	<hr/> 19	<hr/> 21
Treasurer			
Treasurer	1	1	1
Chief Deputy Treasurer	1	1	1
Deputy Treasurer III	1	1	1
Deputy Treasurer II	1	1	1
Deputy Treasurer I	2	2	2
	<hr/> 6	<hr/> 6	<hr/> 6
Total Complement:	134	155	158

*Numbers represent headcount not FTEs

APPENDIX D
FINANCIAL POLICIES

COUNTY OF FLUVANNA

ACCOUNTING & FINANCIAL REPORTING POLICIES AND PROCEDURES

Consolidation of Capital Expenditures (1.2), Vendor Refunds
and Credit Memos (1.3), and Adjusting Journal Entries (1.6)
Adopted By Board of Supervisors on August 4, 2004

**Revised Policy Adopted by
Board of Supervisors on May 7, 2008**

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1-2.1 Accounting

1-2.1.1 Purpose

- 1-2.1.1.1 The County of Fluvanna (the “County”) and its governing body, the Board of Supervisors (the “Board”), is responsible to the County’s citizens to carefully account for all public funds, to manage County finances wisely and to plan for the adequate funding of services desired by the public, including the provisions and maintenance of facilities.
- 1-2.1.1.2 This policy will establish clear and consistent guidelines to ensure financial stability and enhance short-term and long-term financial creditability to achieve high credit and bond ratings.
- 1-2.1.1.3 This policy will address the accounting methods utilized in the different fund types for revenues, expenditures, assets, liabilities and net assets (fund equity).

1-2.1.2 Standards

The County will adhere to and maintain a high standard of accounting practices in conformance with:

- Generally Accepted Accounting Principles (GAAP)
- Government Accounting Standards Board (GASB)
- Financial Accounting Standards Board (FASB)
- Code of Virginia

1-2.1.3 Reporting

- 1-2.1.3.1 The County will engage an independent firm of Certified Public Accountants (CPA) to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS).
- 1-2.1.3.2 All activities for which the County exercises oversight responsibility are incorporated into the financial statements to form the reporting entity.
- 1-2.1.3.3 Year-end financial statements shall be formulated based upon accounting standards.
- 1-2.1.3.4 Comprehensive Annual Financial Report (CAFR) will be prepared at the conclusion of the County audit.
- 1-2.1.3.4 The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- 1-2.1.3.5 Monthly financial statements shall be distributed to the Board and County Administrator by the end of preceding month.

1-2.1.4 Fund accounting

- 1-2.1.4.1 Accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. (National Council on Governmental Accounting, Statement 1)

- 1-2.1.4.2 Governmental funds use the modified accrual basis of accounting. Modified accrual basis of accounting and current financial resources measurement focus defines when revenues and expenditure are recognized in the financial statements.
- 1-2.1.4.2.1 Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. The criteria to identify availability is collectible within the current period or soon enough thereafter (usually 60 days after fiscal year ends) to pay liabilities.
- 1-2.1.4.2.2 Expenditures are recognized for goods and services when the liability is incurred.

In applying this general principal, there are several important distinctions for governmental funds:

- Depreciation and amortization are not recorded as expenditures, nor are long-term liabilities.
- Accrued interest expense is not recorded on debt service up to the date of the fiscal year-end.
- Inventory including materials and supplies are expenditure at the time of purchase.
- Expenditures extending over more than fiscal year are expense in the period during which they were acquired. They do not have to be allocated between the fiscal years to which they relate.

- 1-2.1.4.3 Accrual basis of accounting will be followed by the proprietary fund types. Revenues recognized when earned and expenses recognized when incurred.

- 1-2.1.4.4 Fund types and accounts groups are used by the County

1-2.1.4.4.1 General Fund – The general fund is the primary operating fund of the County. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other taxes, state and federal distributions, licenses, permits, charges for services and other income. A significant part of the General Fund’s revenues is used principally to finance the operations of the School Board. General fund includes Social Services, Federal, State, and Local Grants, and Drug Forfeiture.

1-2.1.4.4.2 Capital Fund – Capital improvement fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds. Capital improvement fund consist of the General Government and School Improvement projects.

1-2.1.4.4.3 Debt Service Fund – The Debt Service fund is used for the payment of principal and interest on all loans, leases, and general obligations. The County’s debt service fund is exclusive of School Fund for budgeting purposes but is consolidated in the CAFR. For external reporting the debt service is included in the General Fund.

1-2.1.4.4.4 Enterprise Fund – Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The measurement focus is upon the determination of net income. The County’s proprietary fund type includes the Enterprise Funds, which are used to account for the acquisition, operation, and maintenance of governmental facilities and services which are primarily supported by user charges. The operations of Community Programs (Parks & Recreation), Landfill, Utility (Sewer), and Fork Union Sanitary District (FUSD) are accounted for and reported as Enterprise Funds.

1-2.1.4.5 Discretely Presented Component Unit
The Fluvanna County School Board is an elected board. The School Board is responsible for the operations of the County’s School System and is fiscally dependent upon the County. The School Board adopts an annual budget for the schools and submits an appropriation request to the Board of Supervisors. The Board of Supervisors can accept or modify the appropriation request with the adoption of the annual County budget.

1-2.2 Capital assets

1-2.2.1 Criteria for classification

1-2.2.1.1 Capital assets shall be capitalized for cost greater than \$5,000 and a useful life of five years.

1-2.2.1.2 Expenditures considered capital assets are:

- a. Land or rights to land;
- b. Buildings;
- c. Additions to or renovations of buildings that add value to the building, improve it, or extend its useful life;
- d. Improvements to land other than buildings that add value to the land or improve its utility;
- e. Equipment, vehicles, and furnishings, as well as additions to or refurbishing of capital equipment;
- f. Intangibles;
- g. Construction in progress; and
- h. Infrastructure.

1-2.2.1.3 Valuation of capital asset includes:

- a. Actual cost of the item itself; and
- b. Any ancillary costs incurred that are necessary to place the asset in its intended location and condition ready for use.

- c. Examples of ancillary costs are freight and transportation charges, site preparation, professional fees, and legal claims.

1-2.2.2 Non capitalized assets

1-2.2.2.1 Items of small value may have a relatively long life such as shovels, tool boxes, scissors, etc. should be classified as supplies.

1-2.2.2.2 Routine maintenance or repair, anything normal or necessary, does not add value to capital asset or materially extend the life of the capital asset should be charged to departmental budget maintenance or supply line item.

1-2.2.3 Approval requirements

Capital assets are subject to the County's procurement policy and guidelines except for purchases of technology or related equipment. Technology or related items shall pass through the Director of Information Technology and County Administrator.

1-2.2.4 Depreciation

1-2.2.4.1 Capital assets shall be depreciated over the estimated useful life of the asset using the straight-line method as follows:

<u>Assets</u>	<u>Years</u>
Buildings and infrastructure	40 to 50
Building improvements	30 to 40
Water and sewer system	20 to 50
Fire trucks and buses	10 to 15
Vehicles, office and computer equipment	5 to 10

1-2.2.4.2 Capital assets acquired during the fiscal year will be depreciated in the fiscal year of acquisition.

1-2.2.4.3 Capitalization of interest costs, in the enterprise funds, will be performed when the interest costs are material in relation to total enterprise fund expenses and fixed assets.

1-2.2.5 Donated assets and in-kind contributions

1-2.2.5.1 Assets received by donation are recorded at its estimated fair value at the time of acquisition by the County.

1-2.2.5.2 Level of authority to accept donated assets and in-kind contributions:

- a. Department head for items below \$2,500;
- b. County Administrator for items between \$2,500 and \$25,000;
or
- c. Board of Supervisor for items greater than \$25,000.

1-2.3 General ledger entries

1-2.3.1 Journal entries

1-2.3.1.1 Journal entries (JE) are designated in the Bright Accounting software (BAI) as source type JE.

1-2.3.1.2 JEs are manual entries into BAI.

1-2.3.1.3 They are entered throughout the fiscal year for reclassifying revenue, correcting an automatic posting for revenue or expenditures, or entering financial information not posted through payroll, accounts payable, treasury, or utilities modules for example proceeds for indebtedness or stop payment fee.

1-2.3.1.4 All JEs are posted or reviewed by the Director of Finance. JEs may be posted by Finance department staff to correct or reclassify an item. Documentation generated by BAI and supporting documentation for the creation of the entry and explanation for entry is maintained by month and fiscal year. A list of JEs are printed by query on a monthly basis from BAI as a listing and guide to the documentation.

1-2.3.1.5 JE's greater than \$250,000 will require signature by the County Administrator except for School expenditures.

1-2.3.2 Adjusting entries

1-2.3.2.1 Adjusting entries (AE) are designated in the BAI as source type AE.

1-2.3.2.2 AEs are manual entries into BAI.

- 1-2.3.2.3 They are entered after the general ledger has been closed for the fiscal year. An example of AEs would be auditor's adjusting entries. An AE will be manually entered into BAI system for closed fiscal year; the system will recognize the entry and apply it into current fiscal year, if there's an impact.
- 1-2.3.2.4 All AEs are posted by the Director of Finance. Any AE proposed by the auditors must be reviewed and approved by Finance Director before entry.
- 1-2.3.2.5 AE's greater than \$50,000 will require signature by the County Administrator.

1-2.4 Disbursements

- 1-2.4.1 Void checks
 - 1-2.4.1.1 Checks are voided by the Finance Department in order to maintain control and processing through BAI.
 - 1-2.4.1.2 If it is determined that a check needs to be voided, it is sent directly to a Senior Finance Assistant with an explanation.
 - 1-2.4.1.3 Senior Finance Assistant will void check in BAI.
 - 1-2.4.1.4 Void checks are forward to the Treasurer's Office each month around the 25th.
- 1-2.4.2 Stop payments
 - 1-2.4.2.1 Notify the Finance Department to place a stop payment on check. Verification will be made with Treasurer that the check has not cleared the bank. The check is voided and re-issue through the accounts payable system.
 - 1-2.4.2.2 Treasurer is responsible for placing stop payments on checks with the bank.
 - 1-2.4.2.3 A stop payment fee will be charged to the department placing the stop payment order by journal entry.
- 1-2.4.3 Wire transfers
 - 1-2.4.3.1 Electronic fund transfers (EFT) will be the preferred method of payment for debt service to ensure timely payment by due date in order for the County to retain use of their funds until that date. The use of electronic fund transfers standardizes payment streams, reduces credit and liquidity risk, provides a complete audit trail, improves efficiency, and reduces loss of the use of funds.
 - 1-2.4.3.2 Wire transfers will be initiated by a Wire Transfer form and signed by the Director of Finance, County Administrator, and Treasurer.
 - 1-2.4.3.3 Treasurer is responsible for issuing the wire transfer with the bank. A signed copy of the Wire Transfer form is returned to Finance.
 - 1-2.4.3.4 Senior Finance Assistant enters the disbursement into Accounts Payable as a manual check.
- 1-2.4.4 Vendor refunds and credit memos
 - 1-2.4.4.1 Vendor refunds
 - a. Cash refunded from a vendor because of returned goods; services paid for, but not used; or for overpayments for goods or services.
 - b. Departments should request cash refunds, if they do not expect any further business with a vendor.

- c. Cash refunds are recorded on Revenue Transmittal and Pay-In-Voucher using the Master Dept Code of RFND for Expenditure Refunds.

**Cash refunds should be recorded as revenue regardless when the expenditure was made.

1-2.4.4.2 Credit memos

- a. Credit memo will be applied to current invoice due to the vendor.
- b. If no invoice is currently due to the vendor, the credit memo will remain in the department until a future invoice is paid to the vendor.
- c. Credit memos should be properly documented and attached to invoice for payment.

COUNTY OF FLUVANNA

Fund Balance Policy

Reserve Policies Guidelines approved on June 16, 1999

**Revised Policy Adopted by
Board of Supervisors on May 7, 2008**

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- 1-11.1 Background
- 1-11.1.1 Fluvanna County desires to maintain the financial operations of the County in a manner consistent with sound financial management principles which require that sufficient funds be retained by the County to provide a stable financial base at all times.
- 1-11.1.2 An adequate fund balance level is an essential element in both short-term and long-term financial planning, and serves to mitigate current and future risks (revenue shortfalls and unanticipated expenditures), sustain operations during economic downturns, and enhance creditworthiness.
- 1-11.1.3 Through the maintenance of sufficient levels of fund balance, the County can help stabilize funding for operations, stabilize taxes and fees, and realize cost savings in issuing debt.
- 1-11.2 Purpose
- The purpose of this policy is to establish:
- The components of General Fund Balance;
 - A minimum for unreserved-undesignated fund balance;
 - The fund balance of other funds and the impact on the General Fund; and
 - Compliance with this policy.
- 1-11.3 Components of Fund Balance
- 1-11.3.1 General Fund – This fund is the County’s general operating fund, which accounts for all governmental activities unless required to be accounted for in another fund.
- 1-11.3.2 Fund Balance – The difference between assets and liabilities reported in governmental funds. It serves as a measure of financial resources available for current operations. It is divided into two elements: reserved and unreserved.
- 1-11.3.2.1 Reserved fund balance – This is the portion of financial resources that have been restricted for specific uses such as legal or grants. Reservations are often set by those outside the government such as State and federal agencies and can only be spent for those established purposes.
- 1-11.3.2.2 Unreserved fund balance – This is the portion of the fund balance that is available for spending. Unreserved fund balance is divided into two components: designated and undesignated.
- 1-11.3.2.2.1 Unreserved-designated fund balance – These funds represent intended uses of financial resources including those specifically reserved by the Board of Supervisors for a future need, revenues recognized in advance of matching expenditure, funding of subsequent budget, and re-appropriation of prior year balances. Designations are tentative; the Board of Supervisors can change the designation for these funds for other uses.

1-11.3.2.2.2 Unreserved-undesignated fund balance –
These funds represent the remainder of the County’s equity in the General Fund. This is the portion of fund balance that has not been reserved or designated for other uses; therefore, it is available to spend in future periods.

1-11.4 Fund Balance Requirements – General Fund

1-11.4.1 Unreserved-undesignated

1-11.4.1.1 The unreserved-undesignated fund balance shall be at least 12% of Governmental General Fund Revenues and Component Unit – School Board Operating Revenues at the end of each fiscal year.

1-11.4.1.2 Twelve percent (12%) is identified as the minimum amount needed to safeguard the County’s financial stability, and as one component in maintaining a high bond rating.

1-11.4.1.3 This would be the minimum fund balance to meet ongoing expenditure obligations for County and Schools.

1-11.4.2 Unreserved-designated shall be established at an amount equal to 1-11.3.2.2.1.

1-11.4.3 Contingency

1-11.4.3.1 The County will maintain Board and Personnel contingency lines in the general fund to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery cost.

1-11.4.3.2 These contingency lines shall be budgeted at least .5% of governmental general fund expenditures.

1-11.5 Compliance with Policy

1-11.5.1 Fund balances shall be evaluated during the annual budget process. It shall be the goal of the Board of Supervisors to adopt a budget that maintains the requirements established herein.

1-11.5.2 Fund balance policy will be reviewed and reported to Board of Supervisors at least annually in conjunction with the development of the operating budget and upon any significant amendments made to the budget throughout the fiscal year.

1-11.5.3 No appropriation from unreserved-undesignated fund balance for recurring operational expenditures shall be made unless a plan for permanent funding of such expenditures is also approved at the time of appropriation.

1-11.5.4 In the event Unreserved-Undesignated Fund Balance is required to be drawn below the 12% requirement due to an emergency such as natural disaster or due to severe economic circumstances, the County Administrator will present to the Board of Supervisors a plan and timeline to restore the Unreserved-Undesignated Fund Balance to its minimum level established herein.

1-11.5.4 All fund balances shall be invested in such instruments as deemed appropriate by the County Treasurer, and unless otherwise specified, investment revenue shall accrue to the General Fund.

- 1-11.6 Fund Balances – Other Funds
 - 1-11.6.1 Capital Projects Fund
 - 1-11.6.1.1 Designation shall be made for projects made with issuance of bond proceeds.
 - 1-11.6.1.2 Designation shall be made for proffers which present a timing difference between recognition of revenue and subsequent use of funds.
 - 1-11.6.1.3 Any balances for unreserved-designated capital projects are held in the General Fund until funds are used. Cash transfers are made from the supporting operating fund for projects when funds are expended.
 - 1-11.6.2 School Fund
 - 1-11.6.2.1 The School Fund does not maintain a fund balance.
 - 1-11.6.2.2 General Fund is the primary support for the School Fund. In the event, revenue shortfalls occur, the General Fund may be impacted. The unreserved undesignated fund balance requirement established for the General Fund takes this liability into account.
 - 1-11.6.3 Enterprise Funds
 - 1-11.6.3.1 The County currently has four Enterprise Funds: Community Programs (Parks & Recreation), Landfill, Utility (Sewer), and Fork Union Sanitary District (FUSD).
 - 1-11.6.3.2 These operations are intended to be self-supporting. As such, the charges for services should be adjusted to cover any deficits.
 - 1-11.6.3.3 In the event of deficits, the Board of Supervisors from the General fund may approve a loan or gift to cover the deficit. The preferred method for providing supplemental funding shall be that of a loan accompanied by an appropriate repayment schedule. However, particular circumstances may warrant supplemental funding in the manner of a gift from the General Fund. The unreserved undesignated fund balance requirement established for the General Fund takes this liability into account.

COUNTY OF FLUVANNA

BUDGET TRANSFER POLICY

**Adopted by Board of Supervisors
August 4, 2004**

Budget Transfers

1-4.1.1. Department and agencies are required to operate their budgets within the total dollars appropriated. Departments shall not overspend the bottom line total. It is understood that in the management of their departmental budget, department directors will need to transfer funds within the respective department as noted below:

1-4.2. When to Use

1-4.2.1. Budget transfers can be made within divisions and departments subject to the approval requirements discussed below. The Budget Transfer form is prepared to document and accomplish the transfer.

1-4.2.1.a. So that the Purchase Requisitions and invoice payments can be processed without delay, budget transfers are made when:

(i) The amount of a Purchase Requisition being prepared or the amount of an invoice presented for payment will cause the annual budget to be exceeded and budgeted funds are available in other lines within the division or department. The Budget Transfer form accompanies the Purchase Requisition or the invoice.

(ii) A Purchase Order is processed even though budgeted funds are not available (see Internal Review, Department of Finance section above). The Initiator of the transaction should take action to cover the shortfall immediately. This keeps the general ledger up to date and lets the individual manager, as well as upper management, know where they, their division or department, and the County as a whole stand in relation to the annual budget.

1-4.2.1.b. The Monthly Report received by each manager (see Internal Review, Department Director and Division Manager section above) shows a budget shortfall. Each manager is responsible for reviewing the report for accuracy and taking corrective action as necessary. Budget shortages in individual categories within a division or department can be covered by using the Request for Budget Appropriation Revision form to transfer from other categories.

1-4.3. Processing a Budget Transfer

1-4.3.1. Completion of Form and Approvals

1-4.3.1.a. The form must include all the information requested including both account number and description.

1-4.3.1.b. Transfers of grant funds or matching funds must be accompanied by authorization from the funding source.

1-4.3.1.c. Approval requirements depend on what type of accounts are affected, who initiates the request, and the amount of the request.

- 1-4.3.2. For transfers between operating expense accounts within the same fund, the required approvals are.
- 1-4.3.2.a. Division Manager initiates a transfer within their division: Only the Department Director must approve.
 - 1-4.3.2.b. Department Director initiates a transfer between divisions: Only the Department Director must approve.
 - 1-4.3.2.c. Transfers between departments initiated by two Department Directors: County Administrator approval is required.
 - 1-4.3.2.d. The Finance Director reviews and approves all transfers after the above approvals are obtained.
- 1-4.3.3. For transfers between funds, or from the unreserved fund balance, Board of Supervisors approval is required.

1-4.4. Special Situations

- 1-4.4.1. There are special situations that always require consultation with the Finance Director before the request is initiated:
- 1-4.4.1.a. Transfers from allocated expense accounts since these are not under the control of the division managers and department directors.
 - 1-4.4.1.b. Transfers from salaries and related benefit accounts because of the complexity of calculating these budget categories.
 - 1-4.4.1.c. Transfers from program or program-specific funding sources
- 1-4.4.2. Capital Outlay (8000) Series
- 1-4.4.2.a. Department Directors may transfer not more than \$1000 in one fiscal year.
 - 1-4.4.2.b. With approval of the County Administrator departments may make transfer up to \$5000.
 - 1-4.4.2.c. Approval from the Board of Supervisors is required on transfers greater than \$5,000.

COUNTY OF FLUVANNA

DEBT MANAGEMENT POLICY

Debt Policy Guidelines approved in June 16, 1999

*Revised Policy Adopted by
Board of Supervisors on 10/3/07*

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1-10.1 Purpose of policy

The purpose of this policy is to establish parameters and provide guidance governing the issuance, management, continuing evaluation of, and reporting on all debt obligations issued by the County of Fluvanna, and to provide for the preparation and implementation necessary to assure compliance and conformity with this policy.

1-10.1.1 Objectives

A debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and to ensure the efficient and effective operations of the County.

Continue capital infrastructure requirements to meet the increasing needs of its citizens. The costs of these requirements will be met through the issuance of various types of debt instruments.

1-10.1.2 Delegation of Duties

The County Administrator or designee will be responsible for policy implementation and oversight. This individual will monitor and enforce the County of Fluvanna's compliance with this policy.

1-10.2 Conditions for debt issuance

1-10.2.1 Purposes and uses of debt

Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, such as fire engines, or other costs as permitted by law.

1-10.2.2 Types of debt

The laws of the Commonwealth of Virginia authorize the issuance of debt by the County. Identified below are various types of debt instruments the County may issue.

1-10.2.2.1 Bond Anticipation Notes

- a. The County may issue Bond Anticipation Notes (BANs) in expectation of General Obligation Bonds or Revenue Bonds when cash is required in order for the financed capital project to be initiated or continue or when long-term markets do not appear appropriate on a given date, but have a clear potential for improvement within 12 months.
- b. The County will issue BANs for a period not to exceed three years.
- c. BANs should not be rolled over more than 1 additional two year period.

1-10.2.2.2 Revenue Anticipation Notes

- a. The County's Fund Balance is designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs) through the establishment of designated and undesignated fund balances sufficient to maintain required cash

flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses.

- b. The County may issue RANs in an extreme emergency beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed.
- c. The County will issue RANs for a period not to exceed the one year period permitted under the Constitution of Virginia, Article VII Section 10.

1-10.2.2.3 General Obligation Bonds

- a. The Constitution of Virginia, Article VII Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue.
- b. The County may issue GO Debt for capital projects or other properly approved projects.
- c. All debt secured by the general obligation of the County must be approved by the Board of Supervisors and a public referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans which do not need approval by referendum.

1-10.2.2.4 VPSA Bonds and State Literary Fund Loans

- a. School capital projects may be constructed with debt, either through VPSA bonds or State Literary Fund Loans, with preference given to accessibility and interest rates.
- b. Approval of the School Board is required prior to approval by the Board of Supervisors.

1-10.2.2.5 Revenue Bonds

- a. The County may issue Revenue Bonds to fund enterprise activities, such as water and sewer utilities, or for general government including capital projects and school projects which will generate a revenue stream.
- b. The bonds will include written covenants which will require that the revenue sources are sufficient to fund the debt service requirements.
- c. Costs of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

1-10.2.2.6 Capital Acquisition Notes and Leases

- a. The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.

- b. For school related capital acquisition notes and leases, approval of the School Board is required prior to approval by the Board of Supervisors.
- c. The applicability of capital leases, as opposed to operating leases, for assets planned to be acquired will initially be determined during the budget process with further reviews performed during the bid process and awarding of contract for the capital asset.
- d. For purposes of establishing a threshold for Board of Supervisors approval, the final maturity of the capital lease should not exceed the estimated useful life for capital assets in the Capital Improvements Program.

1-10.2.2.7 Moral Obligation Debt

- a. The County may accept a moral obligation for the payment of debt incurred by other agencies and agree to pay debt service when revenues of agencies may prove insufficient to cover debt service.
- b. Payment of moral obligation debt service will be done when the best interest of the County is clearly demonstrated.
- c. While such moral obligation support does not affect the debt limit of the County, the amount of bonds issued with the County's moral obligation should be controlled in order to limit potential demands on the County.
- d. There is no legal obligation, but the County is placing its good name and reputation on the line and there is every expectation that the County would make good any deficiencies when a default exists.

1-10.2.3 Project life

Debt financing will be used for major, non-recurring items with an economic value lasting at a minimum of five years.

1-10.2.4 Refunding and refinancing bonds

1-10.2.4.1 Refunding is a procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. The advantages to refunding are 1) to reduce the issuer's interest costs or 2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced.

1-10.2.4.2 Annually, and more frequent, if market conditions dictate, a review of all outstanding debt issuances will be performed by the County and financial advisor to determine possible refunding opportunities available.

1-10.2.4.3 As a general guideline, the issuance of refunding bonds shall occur if the present value of debt service savings (net of all issuance costs and any cash contribution to the refunding) exceeds three (3)

percent of the debt service amount of the refunded bonds and/or the net present value of future savings warrants such refunding.

1-10.2.4.4 If there is not a net present value savings, bonds can be refunded to remove burdensome bond covenants or restructure the stream of debt service payments.

1-10.3 Restrictions on debt issuance

1-10.3.1 Prohibited uses

The County will not fund current operations from proceeds of borrowed funds.

The County will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.

1-10.3.2 Limitations on maturity

The maximum maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.

1-10.3.3 Statutory limitations

All debt/obligations require approval and appropriation of the proceeds by the Board of Supervisors.

1-10.4 Debt service limitations

General fund revenue

The ratio of governmental fund debt service expenditures as a percent of total governmental fund operating revenues should not exceed 12%. This ratio shall include debt and capital lease obligations of the general government, schools, and other debt for which the primary source of payment is revenue of the general fund. This ratio will be measured annually.

1-10.5 Limitations on outstanding debt

Assessed value

Debt as a percentage of assessed value will not exceed 3.5 percentage. This ratio measures the relationship between County's tax-supported debt to the taxable value of property in the County. It is an important indicator of the County's ability to repay debt, because property taxes are the source of the County's revenue used to repay debt. The smaller the ratio indicates the County is better able to withstand possible future economic downturns and continue to meet its debt obligations.

1-10.6 Characteristics of debt structure

1-10.6.1 Repayment provisions

To the extent possible, the County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The County will strive to structure a financing schedule and repayment of debt on a level payment plan after initial wrap up and/or construction period.

1-10.6.2 Maturity guidelines

Bond maturities shall not exceed the useful life of assets purchased with the proceeds.

1-10.6.3 Debt service fund

Debt service reserves funds and other funds as required by bond covenants shall be established and monitored annually to ensure continued compliance with bond covenants, County policies, and Federal and State regulations.

1-10.6.4 Investment of bond proceeds

Investment of bond proceeds shall at all times be in compliance with County's Deposits and Investment Policy and meet all requirements of bond proceed covenants.

All issuances subject to arbitrage constraints shall be monitored by Director of Finance and have arbitrage liability calculations performed in a timely manner.

1-10.7 Debt issuance process

1-10.7.1 Sale process

The County will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.

1-10.7.2 Professional services

The County employs outside financial specialists to assist it in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors. The key players in the County's financing transactions include its financial advisor and bond counsel, the underwriter (on a negotiated sale) and County representatives (the Director of Finance and the County Administrator, among others). Other outside firms, such as those providing paying agent/registrar, trustee, auditing, or printing services, are retained as required. The financing team meets at least annually to review the overall financing strategy of the County and make recommendations to the Board of Supervisors.

1-10.7.2.1 Financial advisors

The County shall procure the services of a financial advisor through a request for proposal (RFP) every five years. These services shall be utilized throughout the year to monitor existing debt for refunding opportunities, assist in selection of underwriting services, monitoring compliance with debt policy, providing oversight during a debt issuance process, and providing other financial advisory services, as needed.

1-10.7.2.2 Underwriting services

The County shall procure underwriting services either through a competitive or negotiated sales method, based upon the nature of the bond sale and input of the financial advisor.

1-10.7.2.3 Bond counsel

The County shall procure bond counsel either through a competitive or negotiated sales method, based upon the nature of the bond sale and input of the financial advisor.

1-10.7.3 Bond rating goals

The County will strive to obtain a bond rating in the future in order to minimize borrowing costs and preserve access to credit. A bond rating will influence the cost of debt issuance and reduce interest costs to the County's taxpayer.

1-10.7.4 Disclosure

The County shall adhere to a policy of full disclosure in every annual financial report and financing official statement/offering document.

1-10.7.4.1 The County will maintain good communications with agencies to inform them about the County's financial position by providing them the County's Comprehensive Annual Financial Report (CAFR) and Adopted Budget.

1-10.7.4.2 The County will follow the National Federation of Municipal Analysts and Government Finance Officers Association policy of full continuing disclosure.

1-10.7.4.3 The County will disclose the preceding ten fiscal year's debt ratios in the CAFR.

1-10.7.4.4 The County will disclose an estimate of the subsequent five fiscal year's debt ratios in the Adopted Budget with an analysis of the impact.

1-10.7.4.5 The County will annually prepare and adopt a multi-year Capital Improvements Program to identify and establish an orderly plan to meet the County's infrastructure needs with all debt-related projects and the corresponding debt service impact upon the General Funds of the County identified.

1-10.8 Debt service payment settlement procedures

1-10.8.1 Principal and interest for the fiscal year according to the financing schedule will be budgeted separately in debt services fund. The general fund will transfer revenue to cover the debt service expenditures. Principal and interest will be paid in a timely manner in accordance to due date and posted to the general ledger.

1-10.8.2 Whenever possible, the trustees/fiscal agents/paying agents invoice the County for debt service payments a minimum of 30 days prior to the due date.

1-10.8.3 Electronic fund transfers (EFT) will be the preferred method of payment to ensure timely payment on payment due dates in order for the County to retain use of their funds until that date. The use of electronic fund transfers standardizes payment streams, reduces credit and liquidity risk, provides a complete audit trail, improves efficiency, and reduces loss of the use of funds.

Appendix E: GLOSSARY

Accrual Basis A basis of accounting that recognizes transactions at the time they are incurred, rather than when cash is received or spent..

Appropriation A legal authorization of the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio The ratio at which the tax rate is applied to the tax base.

Asset Resources owned or held by a government which have monetary value.

Authorized Positions Employee positions, which are authorized in the adopted budget, to be filled during the fiscal year.

Undesignated Fund Balance This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget

Balance Sheet The financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.

Base Budget Cost of continuing the existing levels of service in the current budget year.

Bond A long-term promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. **General Obligation** This type of bond is backed by the full faith, credit, and taxing power of the (GO) Bond government. **Revenue Bond** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Rating An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.

Bond Refinancing The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget A plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

Budget Appropriation The legal means to amend the budget through recognizing revenue increase or Amendment decreases; transferring a previous appropriation from an existing capital project to a new capital project; decreasing funding of a fund or department; or providing supplemental funding to a fund or department or for the establishment of a new capital project. The County Board of Supervisors adopts or declines all budget appropriation/supplements/amendments.

Budgetary Basis The refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. The County utilizes the GAAP basis.

Budget Calendar The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Transfer The removal of appropriated funds from one expenditure line and placement of funding in another expenditure line.

Capital Assets Assets greater than \$20,000 and having a useful life of several years.

Capital Improvements Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Improvement Plan(CIP) A five-year plan for capital outlay to be incurred each year over five years to meet capital needs arising from the government's long-term needs.

Capital Outlay Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of at least 5 years; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Cash Basis A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CSA or Comprehensive Services Act In 1992, the Virginia General Assembly passed the Comprehensive Services Act for At-Risk Youth & Families. This act is intended to improve efforts to meet the needs of families with children and youth who have or who are at risk of having serious emotional or behavioral difficulties.

Constitutional Officers Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.

Contingency A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department An organizational unit of government which is functionally unique in its delivery of service.

Depreciation The incremental decrease in value of an asset due to normal wear and tear.

Disbursement The expenditure of monies from an account.

Encumbrance The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund A fund to account for operations financed and operated similar to a private business where the cost of providing a good or service is recovered primarily through user charges.

Expenditure The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss. Expense Charges incurred (whether paid immediately or unpaid) on operations, maintenance, interest, or other charges.

Fiscal Year A twelve month period (July 1 – June 30) designated as the operating fund for accounting and budgeting purposes in an organization.

Fringe Benefits Contributions made for the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

FTE Full-time equivalent staff, considering all staff members, including full-time and part-time employees.

Function A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (public safety for example).

Fund A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP Generally accepted accounting principles. Uniform minimum standards for financial accounting and recording.

GASB The Governmental Accounting Standards Board which is the ultimate authoritative accounting and financial reporting standards setting body for state and local governments.

General Fund The general operating fund of the County.

GFOA Government Finance Officers Association of the United States and Canada. The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit.
Grants A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Infrastructure The physical assets of a government (streets, water, sewer, parks, buildings).

Levy To impose taxes for the support of government activities.

Objective Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligation Amounts to which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses The cost for personnel, materials, and equipment required for a department to function.

Performance Specific quantitative and qualitative measures of work performed as an objective within a department.

Personal Property A category of property, other than real estate, identified for purposes of taxation. It includes resident owned items, corporate property, and business equipment. Examples of personal property include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment.

PPTRA or Personal Property Tax Relief Act Implemented in 1998, it provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax; and be used 50% or less for business purposes.

Proffers Cash or property offered by contractors/developers to the City/County in land development projects. .

Program A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Property Tax Rate The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.

Real Property Real estate, including land and improvements (buildings, fencing, paving) classified for purposes of tax assessment. The tax rate is usually expressed as an amount per \$100 of assessed valuation.

Reserve An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue Sources of income financing the operations of government.

Salaries and Fringe Benefits Expenditures for salaries, wages, and fringe benefits of an employee.

Service Level is the measurable output of a given program.

Source of Revenue Revenues are classified according to their source or point of origin.

Special Revenue Fund This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Tax Levy The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people.

Transfers In/Out Amounts transferred from one fund to another to assist in financing the services for the recipient government.

Unencumbered The amount of an appropriation that is neither expended or encumbered. It is Balance essentially the amount of money still available for future purposes.

Unreserved Fund Balance The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fee A monetary amount charged for a public service.

Variable Cost A cost that increases/decreases with increases/decreases in the amount of service provided.

VPSA Virginia Public School Authority, which was created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.

Statement of Net Assets
June 30, 2007

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	School Board
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 17,020,272	\$ 287,414	\$ 17,307,686	\$ 489,454
Cash in custody of others	4,022,206	66,810	4,089,016	-
Receivables (net of allowance for uncollectibles):				
Property taxes	421,968	-	421,968	-
Accounts receivable	239,452	743,294	982,746	7,521
Restricted assets	-	1,009,433	1,009,433	-
Due from primary government	-	-	-	2,512,593
Internal balances	879,843	(879,843)	-	-
Due from other governments	2,468,347	740,273	3,208,620	930,942
Total Current Assets	\$ 25,052,088	\$ 1,967,381	\$ 27,019,469	\$ 3,940,510
Noncurrent Assets				
Capital assets (net of accumulated depreciation):				
Land	\$ 1,513,246	\$ 34,736	\$ 1,547,982	\$ 329,523
Buildings	10,734,490	3,763	10,738,253	6,605,733
Infrastructure	-	2,277,791	2,277,791	-
Equipment	1,264,715	91,436	1,356,151	928,679
Jointly owned assets	12,034,912	-	12,034,912	-
Construction in progress	961,647	2,338,784	3,300,431	-
Total Noncurrent Assets	\$ 26,509,010	\$ 4,746,510	\$ 31,255,520	\$ 7,863,935
Total Assets	\$ 51,561,098	\$ 6,713,891	\$ 58,274,989	\$ 11,804,445
LIABILITIES				
Current Liabilities				
Accounts payable and other current liabilities	\$ 907,080	\$ 605,447	\$ 1,512,527	\$ 3,518,063
Due to component unit	2,512,593	-	2,512,593	-
Deferred revenue	33,834	-	33,834	-
Accrued interest payable	466,838	-	466,838	-
Current portion of long-term obligations	1,234,234	88,196	1,322,430	85,873
Total Current Liabilities	\$ 5,154,579	\$ 693,643	\$ 5,848,222	\$ 3,603,936
Noncurrent Liabilities				
Noncurrent portion of long-term obligations	20,233,905	2,572,622	22,806,527	772,857
Total Liabilities	\$ 25,388,484	\$ 3,266,265	\$ 28,654,749	\$ 4,376,793
NET ASSETS				
Invested in capital assets, net of related debt	\$ 9,232,288	\$ 2,774,924	\$ 12,007,212	\$ 7,863,935
Restricted for:				
Landfill closure	-	1,009,433	1,009,433	-
Unrestricted assets	16,940,326	(336,731)	16,603,595	(436,283)
Total Net Assets	\$ 26,172,614	\$ 3,447,626	\$ 29,620,240	\$ 7,427,652
Total Liabilities and Net Assets	\$ 51,561,098	\$ 6,713,891	\$ 58,274,989	\$ 11,804,445

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

COUNTY OF FLUVANNA, VIRGINIA

Statement of Activities
Year Ended June 30, 2007

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 2,158,182	\$ -	\$ 295,510	\$ -
Judicial administration	1,106,540	125,397	470,525	-
Public safety	3,867,326	148,865	1,343,039	-
Public works	1,214,824	-	7,056	237,269
Health and welfare	4,723,667	-	2,538,786	-
Education	14,463,598	-	-	147,352
Parks, recreation, and cultural	790,865	161,565	65,036	21,459
Community development	457,810	173,001	-	-
Interest on long-term debt	853,223	-	-	-
Total government activities	\$ 29,636,035	\$ 608,828	\$ 4,719,952	\$ 406,080
Business-type activities:				
Fork Union Sanitary District	\$ 460,964	\$ 315,046	\$ -	\$ -
Community Programs	43,989	35,299	-	-
Landfill	826,973	616,775	-	-
Sewer	-	-	-	1,185,272
Total business-type activities	\$ 1,331,926	\$ 967,120	\$ -	\$ 1,185,272
Total primary government	\$ 30,967,961	\$ 1,575,948	\$ 4,719,952	\$ 1,591,352
COMPONENT UNIT:				
School Board	\$ 34,865,234	\$ 1,045,566	\$ 20,027,350	\$ -

General revenues:
 General property taxes
 Local sales and use taxes
 Consumer utility taxes
 Motor vehicle licenses
 E-911 taxes
 Recordation taxes
 Other local taxes
 Commonwealth of Virginia non-categorical aid
 Unrestricted revenues from use of money and property
 Miscellaneous
 Contribution from county
 Transfers
 Total general revenues and transfers
 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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business Type Activities	Total	School Board
\$ (1,862,672)	\$ -	\$ (1,862,672)	\$ -
(510,618)	-	(510,618)	-
(2,375,422)	-	(2,375,422)	-
(970,499)	-	(970,499)	-
(2,184,881)	-	(2,184,881)	-
(14,316,246)	-	(14,316,246)	-
(542,805)	-	(542,805)	-
(284,809)	-	(284,809)	-
(853,223)	-	(853,223)	-
<u>\$ (23,901,175)</u>	<u>\$ -</u>	<u>\$ (23,901,175)</u>	<u>\$ -</u>
\$ -	\$ (145,918)	\$ (145,918)	\$ -
-	(8,690)	(8,690)	-
-	(210,198)	(210,198)	-
-	1,185,272	1,185,272	-
<u>\$ -</u>	<u>\$ 820,466</u>	<u>\$ 820,466</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 820,466</u>	<u>\$ (23,080,709)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,792,318)</u>
\$ 17,752,214	\$ -	\$ 17,752,214	\$ -
944,465	-	944,465	-
1,186,143	-	1,186,143	-
376,200	-	376,200	-
135,710	-	135,710	-
467,307	-	467,307	-
229,763	-	229,763	-
3,416,980	-	3,416,980	-
857,089	36,996	894,085	15,944
335,513	-	335,513	240,893
-	-	-	14,058,488
(291,384)	291,384	-	-
<u>\$ 25,410,000</u>	<u>\$ 328,380</u>	<u>\$ 25,738,380</u>	<u>\$ 14,315,325</u>
\$ 1,508,825	\$ 1,148,846	\$ 2,657,671	\$ 523,007
24,663,789	2,298,780	26,962,569	6,904,645
<u>\$ 26,172,614</u>	<u>\$ 3,447,626</u>	<u>\$ 29,620,240</u>	<u>\$ 7,427,652</u>

Combining Balance Sheet - Discretely Presented Component Unit - School Board
 At June 30, 2007

	<u>School Operating Fund</u>	<u>School Cafeteria Fund</u>	<u>School Construction Fund</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 241,827	\$ 247,627	\$ 489,454
Receivables (Net of allowances for uncollectibles):				
Accounts	6,500	-	1,021	7,521
Due from other governmental units	930,942	-	-	930,942
Due from other funds	-	-	-	-
Due from primary government	<u>2,512,593</u>	<u>-</u>	<u>-</u>	<u>2,512,593</u>
Total assets	<u>\$ 3,450,035</u>	<u>\$ 241,827</u>	<u>\$ 248,648</u>	<u>\$ 3,940,510</u>
LIABILITIES				
Accrued liabilities	<u>\$ 3,450,035</u>	<u>\$ 68,028</u>	<u>\$ -</u>	<u>\$ 3,518,063</u>
Total liabilities	<u>\$ 3,450,035</u>	<u>\$ 68,028</u>	<u>\$ -</u>	<u>\$ 3,518,063</u>
FUND BALANCES				
Reserved for:				
Capital projects	\$ -	\$ -	\$ 248,648	\$ 248,648
Unreserved:				
Undesignated	<u>-</u>	<u>173,799</u>	<u>-</u>	<u>173,799</u>
Total fund balances	<u>\$ -</u>	<u>\$ 173,799</u>	<u>\$ 248,648</u>	<u>\$ 422,447</u>
Total liabilities and fund balances	<u>\$ 3,450,035</u>	<u>\$ 241,827</u>	<u>\$ 248,648</u>	

Detailed explanation of adjustments from fund statements to government-wide statement of net assets:

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the locality as a whole.	7,863,935
Long-term liabilities applicable to the county's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets.	<u>(858,730)</u>
Net assets of General Government Activities	<u>\$ 7,427,652</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2007

	School Operating Fund	School Cafeteria Fund	School Construction Fund	Total
Revenues:				
Revenue from use of money and property	\$ 3,300	\$ -	\$ 12,644	\$ 15,944
Charges for services	-	1,045,566	-	1,045,566
Miscellaneous	240,893	-	-	240,893
Recovered costs	552,773	-	-	552,773
Intergovernmental:				
County contribution to School Board	13,099,023	-	-	13,099,023
Commonwealth	18,245,313	11,793	-	18,257,106
Federal	1,498,342	271,902	-	1,770,244
Total revenues	\$ 33,639,644	\$ 1,329,261	\$ 12,644	\$ 34,981,549
Expenditures:				
Current:				
Education	\$ 33,639,644	\$ 1,312,512	\$ 48,460	\$ 35,000,616
Total expenditures	\$ 33,639,644	\$ 1,312,512	\$ 48,460	\$ 35,000,616
Changes in fund balances	\$ -	\$ 16,749	\$ (35,816)	\$ (19,067)
Fund balances at beginning of year	-	157,050	284,464	441,514
Fund balances at end of year	<u>\$ -</u>	<u>\$ 173,799</u>	<u>\$ 248,648</u>	<u>\$ 422,447</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2007

	School Operating Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
Revenue from use of money and property	\$ -	\$ -	\$ 3,300	\$ 3,300
Charges for services	-	-	-	-
Miscellaneous	163,343	163,343	240,893	77,550
Recovered costs	400,000	400,000	552,773	152,773
Intergovernmental:				
County contribution to School Board	13,247,389	13,247,389	13,099,023	(148,366)
Commonwealth	18,809,865	18,809,865	18,245,313	(564,552)
Federal	1,301,099	1,301,099	1,498,342	197,243
Total revenues	\$ 33,921,696	\$ 33,921,696	\$ 33,639,644	\$ (282,052)
Expenditures:				
Current:				
Instruction	\$ 26,260,925	\$ 26,260,925	\$ 26,331,856	\$ (70,931)
Administration, attendance, and health	996,364	996,364	1,180,336	(183,972)
Pupil transportation	2,364,191	2,364,191	2,166,484	197,707
Operation and maintenance	2,843,676	2,843,676	2,770,030	73,646
School food service costs	-	-	-	-
Technology	1,282,135	1,282,135	1,190,938	91,197
Total education	\$ 33,747,291	\$ 33,747,291	\$ 33,639,644	\$ 107,647
Debt service:				
Principal retirement	174,405	174,405	-	174,405
Interest and other fiscal charges	-	-	-	-
Total expenditures	\$ 33,921,696	\$ 33,921,696	\$ 33,639,644	\$ 282,052
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Net changes in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -

School Cafeteria Fund				School Construction Fund			
Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,644	\$ 12,644
1,559,125	1,559,125	1,045,566	(513,559)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	11,793	11,793	-	-	-	-
-	-	271,902	271,902	-	-	-	-
<u>\$ 1,559,125</u>	<u>\$ 1,559,125</u>	<u>\$ 1,329,261</u>	<u>\$ (229,864)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,644</u>	<u>\$ 12,644</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,460	\$ (48,460)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,559,125	1,559,125	1,312,512	246,613	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,559,125</u>	<u>\$ 1,559,125</u>	<u>\$ 1,312,512</u>	<u>\$ 246,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,460</u>	<u>\$ (48,460)</u>
-	-	-	-	-	-	-	-
<u>\$ 1,559,125</u>	<u>\$ 1,559,125</u>	<u>\$ 1,312,512</u>	<u>\$ 246,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,460</u>	<u>\$ (48,460)</u>
\$ -	\$ -	\$ 16,749	\$ 16,749	\$ -	\$ -	\$ (35,816)	\$ (35,816)
\$ -	\$ -	\$ 16,749	\$ 16,749	\$ -	\$ -	\$ (35,816)	\$ (35,816)
-	-	157,050	157,050	-	-	284,464	284,464
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173,799</u>	<u>\$ 173,799</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,648</u>	<u>\$ 248,648</u>

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities - Discretely Presented Component Unit - School Board
For the Year Ended June 30, 2007

	<u>Component Unit School Board</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ (19,067)
Assets purchased by the primary government on behalf of the School Board	177,856
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current period. The following details support this adjustment.</p>	
Capital additions	\$ 139,294
Depreciation expense	<u>(548,419)</u> (409,125)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount reflects the change in accrued leave.	(54,311)
Transfer of joint tenancy assets from Primary Government to the Component Unit	<u>827,654</u>
Change in net assets of governmental activities	\$ <u><u>523,007</u></u>

Supporting Schedules

Governmental Funds and Discretely Presented Component Unit
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2007

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government:				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 11,748,034	\$ 11,748,034	\$ 11,469,498	\$ (278,536)
Real and personal public service corporation taxes	2,478,000	2,478,000	2,477,719	(281)
Personal property taxes	3,365,580	3,365,580	3,265,837	(99,743)
Mobile home taxes	21,000	21,000	15,296	(5,704)
Machinery and tools taxes	43,000	43,000	35,741	(7,259)
Penalties	140,000	140,000	225,014	85,014
Interest	60,000	60,000	61,560	1,560
Total general property taxes	<u>\$ 17,855,614</u>	<u>\$ 17,855,614</u>	<u>\$ 17,550,665</u>	<u>\$ (304,949)</u>
Other local taxes:				
Local sales and use taxes	\$ 875,000	\$ 875,000	\$ 944,465	\$ 69,465
Consumer utility taxes	1,020,000	1,020,000	1,186,143	166,143
Gross receipts tax - utilities	75,000	75,000	83,846	8,846
Motor vehicle licenses	450,000	450,000	376,200	(73,800)
Bank stock taxes	45,000	45,000	42,122	(2,878)
E-911	303,000	153,000	135,710	(17,290)
Recordation taxes	600,000	600,000	467,307	(132,693)
Tax on wills	-	-	103,795	103,795
Total other local taxes	<u>\$ 3,368,000</u>	<u>\$ 3,218,000</u>	<u>\$ 3,339,588</u>	<u>\$ 121,588</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 6,500	\$ 6,500	\$ 7,521	\$ 1,021
Building permits	176,970	176,970	139,927	(37,043)
Recreation program fees	100,000	143,015	156,894	13,879
Other permits, fees, and licenses	139,700	139,700	172,326	32,626
Total permits, privilege fees and regulatory licenses	<u>\$ 423,170</u>	<u>\$ 466,185</u>	<u>\$ 476,668</u>	<u>\$ 10,483</u>
Fines and Forfeitures:				
Court and other fines and forfeitures	\$ 110,500	\$ 110,500	\$ 21,594	\$ (88,906)
Revenue from use of money and property:				
Revenue from use of money	\$ 330,000	\$ 330,000	\$ 664,536	\$ 334,536
Revenue from use of property	18,000	18,000	24,444	6,444
Total revenue from use of money and property	<u>\$ 348,000</u>	<u>\$ 348,000</u>	<u>\$ 688,980</u>	<u>\$ 340,980</u>
Charges for services:				
Charges for Commonwealth Attorney	\$ 600	\$ 600	\$ 612	\$ 12
Charges for library	5,400	5,400	4,671	(729)
Law library fees	1,600	1,600	1,315	(285)
Planning and community development	1,000	1,000	675	(325)
Courthouse maintenance fees	10,000	10,000	7,536	(2,464)
Other charges for services	31,832	32,065	38,656	6,591
Excess fees of clerk	84,000	84,000	57,101	(26,899)
Total charges for services	<u>\$ 134,432</u>	<u>\$ 134,665</u>	<u>\$ 110,566</u>	<u>\$ (24,099)</u>

Governmental Funds and Discretely Presented Component Unit
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2007 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Miscellaneous revenue:				
Miscellaneous	\$ 5,124	\$ 51,896	\$ 317,513	\$ 265,617
Total miscellaneous revenue	\$ 5,124	\$ 51,896	\$ 317,513	\$ 265,617
Recovered costs:				
Miscellaneous	\$ 7,110	\$ 7,110	\$ 85,275	\$ 78,165
Total recovered costs	\$ 7,110	\$ 7,110	\$ 85,275	\$ 78,165
Total revenue from local sources	\$ 22,251,950	\$ 22,191,970	\$ 22,590,849	\$ 398,879
Intergovernmental revenue:				
Contribution from Component Unit School Board	\$ -	\$ -	\$ 46,045	\$ 46,045
Revenue from the Commonwealth:				
Noncategorical aid:				
ABC profits	\$ 11,709	\$ 11,709	\$ 11,709	\$ -
Wine taxes	12,273	12,273	12,273	-
Motor vehicle carriers tax	28,996	28,996	28,412	(584)
Mobile home titling taxes	9,000	9,000	16,343	7,343
Recordation taxes	-	-	110,225	110,225
PPTRA	2,996,570	2,996,570	3,238,018	241,448
Total noncategorical aid	\$ 3,058,548	\$ 3,058,548	\$ 3,416,980	\$ 358,432
Categorical aid:				
Shared expenses:				
Commonwealth's Attorney	\$ 170,000	\$ 191,919	\$ 231,756	\$ 39,837
Sheriff	880,620	910,337	947,664	37,327
Commissioner of the Revenue	93,960	93,960	117,592	23,632
Treasurer	106,488	106,488	130,217	23,729
Medical examiner	360	360	120	(240)
Registrar/electoral board	50,000	50,000	46,066	(3,934)
Clerk of the Circuit Court	215,064	215,835	228,769	12,934
Total shared expenses	\$ 1,516,492	\$ 1,568,899	\$ 1,702,184	\$ 133,285
Other categorical aid:				
Litter control	\$ 8,468	\$ 10,524	\$ 7,056	\$ (3,468)
Health	15,000	15,000	7,575	(7,425)
Library grant	63,000	60,001	60,036	35
Wireless E-911 funds	52,526	52,526	56,568	4,042
Public assistance and welfare administration	812,124	821,865	340,125	(481,740)
Comprehensive services act	1,121,756	1,121,756	1,136,544	14,788
Fire funds	46,000	48,445	48,445	-

Governmental Funds and Discretely Presented Component Unit
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2007 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Other categorical aid: (Continued)				
School construction	\$ 142,667	\$ 142,667	\$ 147,352	\$ 4,685
Two for life	18,847	20,017	20,017	-
Other categorical aid	14,204	129,239	122,948	(6,291)
Total other categorical aid	<u>\$ 2,294,592</u>	<u>\$ 2,422,040</u>	<u>\$ 1,946,666</u>	<u>\$ (475,374)</u>
Total categorical aid	<u>\$ 3,811,084</u>	<u>\$ 3,990,939</u>	<u>\$ 3,648,850</u>	<u>\$ (342,089)</u>
Total revenue from the Commonwealth	<u>\$ 6,869,632</u>	<u>\$ 7,049,487</u>	<u>\$ 7,065,830</u>	<u>\$ 16,343</u>
Revenue from the federal government:				
Categorical aid:				
Homeland security grant	\$ -	\$ 29,020	\$ 27,979	\$ (1,041)
Criminal justice grants	-	222,256	151,576	(70,680)
Help America vote assistance grant	-	-	1,635	1,635
Public assistance and welfare administration	1,037,264	1,037,264	1,037,264	-
Total revenue from the federal government	<u>\$ 1,037,264</u>	<u>\$ 1,288,540</u>	<u>\$ 1,218,454</u>	<u>\$ (70,086)</u>
Total General Fund	<u>\$ 30,158,846</u>	<u>\$ 30,529,997</u>	<u>\$ 30,921,178</u>	<u>\$ 391,181</u>
Capital Improvements Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 168,109	\$ 168,109
Recovered costs:				
Miscellaneous	-	10,000	18,000	8,000
Recovered costs:				
Miscellaneous	-	-	83,695	83,695
Total revenue from local sources	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 269,804</u>	<u>\$ 259,804</u>
Revenue from the federal government:				
Categorical aid:				
Rural development grant	\$ -	\$ 274,986	\$ 237,269	\$ (37,717)
Leisure and recreation grant	-	11,465	11,465	-
EPA grant	-	1,613,695	-	(1,613,695)
Transportation grant	-	120,000	9,994	(110,006)
Total revenue from the federal government	<u>\$ -</u>	<u>\$ 2,020,146</u>	<u>\$ 258,728</u>	<u>\$ (1,761,418)</u>
Total Capital Improvements Fund	<u>\$ -</u>	<u>\$ 2,030,146</u>	<u>\$ 528,532</u>	<u>\$ (1,501,614)</u>
Grand Total Revenues -- Primary Government	<u>\$ 30,158,846</u>	<u>\$ 32,560,143</u>	<u>\$ 31,449,710</u>	<u>\$ (1,110,433)</u>

Governmental Funds and Discretely Presented Component Unit
 Schedule of Revenues -- Budget and Actual
 Year Ended June 30, 2007 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Component Unit -- School Board:				
School Operating Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of property	\$ -	\$ -	\$ 3,300	\$ 3,300
Miscellaneous revenue:				
Miscellaneous	163,343	163,343	240,893	\$ 77,550
Recovered costs:				
Piedmont Regional Education Program	400,000	400,000	552,773	152,773
Total revenue from local sources	<u>\$ 563,343</u>	<u>\$ 563,343</u>	<u>\$ 796,966</u>	<u>\$ 233,623</u>
Intergovernmental revenue:				
County contribution to School Board	\$ 13,247,389	\$ 13,247,389	\$ 13,099,023	\$ (148,366)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 3,347,495	\$ 3,347,495	\$ 2,995,956	\$ (351,539)
Basic school aid	10,190,852	10,190,852	9,829,238	(361,614)
Governor's school	356,071	356,071	319,411	(36,660)
Special education - SOQ	1,011,572	1,011,572	969,710	(41,862)
Fringe benefits	1,177,059	1,177,059	1,123,881	(53,178)
Special education tuition	318,854	318,854	368,310	49,456
Textbooks	237,300	237,300	224,061	(13,239)
Remedial education	102,556	102,556	98,312	(4,244)
Alternative education	198,423	198,423	190,803	(7,620)
Technology	264,137	264,137	320,690	56,553
Lottery proceeds	542,683	542,683	496,719	(45,964)
Enrollment loss	-	-	118,638	118,638
Other state funds	1,062,863	1,062,863	1,189,584	126,721
Total categorical aid	<u>\$ 18,809,865</u>	<u>\$ 18,809,865</u>	<u>\$ 18,245,313</u>	<u>\$ (564,552)</u>
Total revenue from the Commonwealth	<u>\$ 18,809,865</u>	<u>\$ 18,809,865</u>	<u>\$ 18,245,313</u>	<u>\$ (564,552)</u>
Revenue from the federal government:				
Categorical aid:				
Title I	\$ 345,886	\$ 345,886	\$ 318,833	\$ (27,053)
Title VI-A state assessments	11,697	11,697	-	(11,697)
Title II - part A	180,195	180,195	222,392	42,197
Adult literacy	-	-	16,037	16,037
Title VI-B - special education	639,788	639,788	857,645	217,857
Preschool handicapped	37,118	37,118	20,290	(16,828)

Governmental Funds and Discretely Presented Component Unit
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2007 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Component Unit -- School Board: (Continued)				
School Operating Fund:				
Revenue from the federal government:				
Vocational education	\$ 44,382	\$ 44,382	\$ 44,433	\$ 51
AP test fees	156	156	-	(156)
Title V	10,458	10,458	4,541	(5,917)
Literacy challenge	16,958	16,958	4,417	(12,541)
Drug free schools	14,461	14,461	9,754	(4,707)
	<u>1,301,099</u>	<u>1,301,099</u>	<u>1,498,342</u>	<u>197,243</u>
Total revenue from the federal government	<u>\$ 1,301,099</u>	<u>\$ 1,301,099</u>	<u>\$ 1,498,342</u>	<u>\$ 197,243</u>
Total School Operating Fund	<u>\$ 33,921,696</u>	<u>\$ 33,921,696</u>	<u>\$ 33,639,644</u>	<u>\$ (282,052)</u>
School Cafeteria Fund:				
Charges for services:				
Cafeteria sales	\$ 1,559,125	\$ 1,559,125	\$ 1,045,566	\$ (513,559)
Revenue from the Commonwealth:				
Categorical aid:				
School food program grant	-	-	11,793	11,793
Revenue from the federal government:				
Categorical aid:				
School food program grant	-	-	271,902	271,902
Total School Cafeteria Fund	<u>\$ 1,559,125</u>	<u>\$ 1,559,125</u>	<u>\$ 1,329,261</u>	<u>\$ (229,864)</u>
School Capital Projects Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 12,644	\$ 12,644
Total School Capital Projects Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,644</u>	<u>\$ 12,644</u>
Grand Total Revenues -- Component Unit -- School Board	<u>\$ 35,480,821</u>	<u>\$ 35,480,821</u>	<u>\$ 34,981,549</u>	<u>\$ (499,272)</u>

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2007

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government:				
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 148,631	\$ 144,131	\$ 138,461	\$ 5,670
General and financial administration:				
County administrator	\$ 403,110	\$ 401,356	\$ 395,735	\$ 5,621
County attorney	84,000	95,991	95,991	-
Commissioner of the revenue	283,044	283,094	281,889	1,205
Reassessment	128,130	192,261	190,855	1,406
Information technology	106,100	104,650	97,703	6,947
Treasurer	414,908	414,908	382,142	32,766
Finance department	280,832	280,832	266,939	13,893
Total general and financial administration	\$ 1,700,124	\$ 1,773,092	\$ 1,711,254	\$ 61,838
Board of Elections:				
Electoral board general registrar	\$ 132,532	\$ 132,532	\$ 114,397	\$ 18,135
Total board of elections	\$ 132,532	\$ 132,532	\$ 114,397	\$ 18,135
Total general government administration	\$ 1,981,287	\$ 2,049,755	\$ 1,964,112	\$ 85,643
Judicial administration:				
Courts:				
Circuit court	\$ 45,888	\$ 45,888	\$ 32,190	\$ 13,698
General district and juvenile relations court	9,450	9,450	7,672	1,778
Juvenile court service unit	4,000	4,000	3,443	557
Clerk of the circuit court	503,593	568,009	557,591	10,418
Total courts	\$ 562,931	\$ 627,347	\$ 600,896	\$ 26,451
Commonwealth's attorney:				
Commonwealth's attorney	\$ 288,849	\$ 339,864	\$ 334,281	\$ 5,583
Total judicial administration	\$ 851,780	\$ 967,211	\$ 935,177	\$ 32,034
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 1,829,563	\$ 1,957,982	\$ 1,921,186	\$ 36,796
Narcotics task force	56,302	47,537	31,460	16,077
Drug forfeiture	-	30,586	36,252	(5,666)
K-9 unit	-	10,479	5,231	5,248
Public safety grants	9,204	275,079	191,133	83,946
Total law enforcement and traffic control	\$ 1,895,069	\$ 2,321,663	\$ 2,185,262	\$ 136,401

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2007 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Fire and rescue services:				
Forest warden	\$ 5,419	\$ 5,491	\$ 5,491	\$ -
Volunteer fire and rescue	722,600	1,083,765	671,595	412,170
Emergency Medical Services Council	15,658	15,658	15,658	-
Total fire and rescue services	<u>\$ 743,677</u>	<u>\$ 1,104,914</u>	<u>\$ 692,744</u>	<u>\$ 412,170</u>
Correction and detention:				
Care of prisoners	\$ 223,907	\$ 193,907	\$ 116,056	\$ 77,851
Total correction and detention	<u>\$ 223,907</u>	<u>\$ 193,907</u>	<u>\$ 116,056</u>	<u>\$ 77,851</u>
Inspections:				
Building	\$ 174,026	\$ 184,740	\$ 181,231	\$ 3,509
Other protection:				
Animal control	\$ 117,629	\$ 111,363	\$ 107,729	\$ 3,634
E-911	433,721	454,144	454,144	-
Legal aid service	3,700	3,700	3,700	-
Offender aid and restoration	2,000	2,000	2,000	-
Total other protection	<u>\$ 557,050</u>	<u>\$ 571,207</u>	<u>\$ 567,573</u>	<u>\$ 3,634</u>
Total public safety	<u>\$ 3,593,729</u>	<u>\$ 4,376,431</u>	<u>\$ 3,742,866</u>	<u>\$ 633,565</u>
Public works:				
Sanitation and waste removal:				
Litter control grant	\$ 5,000	\$ 8,978	\$ 8,978	\$ -
Total sanitation and waste removal	<u>\$ 5,000</u>	<u>\$ 8,978</u>	<u>\$ 8,978</u>	<u>\$ -</u>
Maintenance of general buildings and grounds:				
General administration	\$ 1,134,683	\$ 1,228,100	\$ 1,187,078	\$ 41,022
Total maintenance of general buildings and grounds	<u>\$ 1,134,683</u>	<u>\$ 1,228,100</u>	<u>\$ 1,187,078</u>	<u>\$ 41,022</u>
Total public works	<u>\$ 1,139,683</u>	<u>\$ 1,237,078</u>	<u>\$ 1,196,056</u>	<u>\$ 41,022</u>
Health and welfare:				
Health:				
Local health department	\$ 260,400	\$ 260,400	\$ 260,400	\$ -
Mental health and mental retardation:				
Region Ten Community Services Board	\$ 73,500	\$ 73,500	\$ 73,500	\$ -

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2007 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Welfare:				
Public assistance and welfare administration	\$ 2,577,285	\$ 2,589,319	\$ 2,131,287	\$ 458,032
Comprehensive services act program	1,870,860	2,034,544	2,022,887	11,657
Jefferson area board on aging	95,000	95,000	95,000	-
JAUNT, Inc.	55,000	56,500	56,500	-
Shelter for help in emergency	10,750	10,750	10,750	-
Sexual assault resource agency	1,500	1,500	1,500	-
Fluvanna housing foundation	19,800	19,800	19,800	-
Piedmont housing alliance	5,000	5,000	5,000	-
Children, youth and family services	2,500	2,500	2,500	-
Streamwatch	1,000	1,000	1,000	-
Youth advisory council	500	500	93	407
Monticello area community action agency	40,249	40,249	40,249	-
Total welfare	\$ 4,679,444	\$ 4,856,662	\$ 4,386,566	\$ 470,096
Total health and welfare	\$ 5,013,344	\$ 5,190,562	\$ 4,720,466	\$ 470,096
Education:				
Contributions to community colleges	\$ 16,432	\$ 16,432	\$ 16,432	-
Contribution to School Board Component Unit	13,247,389	13,247,389	13,099,023	148,366
Total education	\$ 13,263,821	\$ 13,263,821	\$ 13,115,455	\$ 148,366
Parks, recreation and cultural:				
Parks and recreation:				
Parks and recreation	\$ 440,953	\$ 484,007	\$ 484,007	-
Total parks and recreation	\$ 440,953	\$ 484,007	\$ 484,007	\$ -
Cultural enrichment:				
Cultural arts	\$ 10,000	\$ 10,000	\$ 10,000	-
County museum	1,000	1,000	1,000	-
Total cultural enrichment	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Library:				
Regional library	\$ 261,001	\$ 258,002	\$ 244,804	\$ 13,198
Total parks, recreation and cultural	\$ 712,954	\$ 753,009	\$ 739,811	\$ 13,198

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2007 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Community development:				
Planning and community development:				
Planning commission	\$ 25,200	\$ 25,200	\$ 23,731	\$ 1,469
Zoning board	5,525	5,525	4,202	1,323
Economic development	28,766	33,499	26,414	7,085
County planner	294,913	294,913	277,409	17,504
Small business development center	5,000	5,000	5,000	-
Leadership development program	1,000	1,011	1,011	-
Thomas Jefferson District for Economic Development	12,500	12,500	12,500	-
Thomas Jefferson Planning District Commission	24,837	24,837	24,837	-
Total planning and community development	<u>\$ 397,741</u>	<u>\$ 402,485</u>	<u>\$ 375,104</u>	<u>\$ 27,381</u>
Environmental management:				
Soil and water conservation district	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ -</u>
Total environmental management	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ -</u>
Cooperative extension program:				
Cooperative extension service	<u>\$ 73,600</u>	<u>\$ 80,757</u>	<u>\$ 73,805</u>	<u>\$ 6,952</u>
Total community development	<u>\$ 478,841</u>	<u>\$ 490,742</u>	<u>\$ 456,409</u>	<u>\$ 34,333</u>
Nondepartmental:				
Miscellaneous	<u>\$ 505,805</u>	<u>\$ 110,550</u>	<u>\$ 45,450</u>	<u>\$ 65,100</u>
Debt service:				
Principal retirement	\$ 1,100,146	\$ 1,100,146	\$ 1,083,734	\$ 16,412
Interest and fiscal charges	<u>796,676</u>	<u>851,126</u>	<u>795,788</u>	<u>55,338</u>
Total debt service	<u>\$ 1,896,822</u>	<u>\$ 1,951,272</u>	<u>\$ 1,879,522</u>	<u>\$ 71,750</u>
Total General Fund Expenditures	<u><u>\$ 29,438,066</u></u>	<u><u>\$ 30,390,431</u></u>	<u><u>\$ 28,795,324</u></u>	<u><u>\$ 1,595,107</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Statistical Section

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These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relate to the services the County provides and the activities it performs.

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Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

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Net Assets by Component
 Last Five Fiscal Years
 (accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities					
Invested in capital assets, net of related debt	\$ 3,394,423	\$ 6,956,005	\$ 7,615,852	\$ 8,848,034	\$ 9,232,288
Restricted	301,877	225,718	215,888	95,195	-
Unrestricted	13,887,018	13,811,149	13,439,095	16,282,205	16,940,326
Total governmental activities net assets	\$ 17,583,318	\$ 20,992,872	\$ 21,270,835	\$ 25,225,434	\$ 26,172,614
Business-type activities					
Invested in capital assets, net of related debt	\$ 591,726	\$ 540,511	\$ 496,399	\$ 577,246	\$ 2,774,924
Restricted	443,115	446,460	652,977	825,453	1,009,433
Unrestricted	194,280	225,175	(102,232)	(80,310)	(336,731)
Total business-type activities net assets	\$ 1,229,121	\$ 1,212,146	\$ 1,047,144	\$ 1,322,389	\$ 3,447,626
Primary government					
Invested in capital assets, net of related debt	\$ 3,986,149	\$ 7,496,516	\$ 8,112,251	\$ 9,425,280	\$ 12,007,212
Restricted	744,992	672,178	868,865	920,648	1,009,433
Unrestricted	14,081,298	14,036,324	13,336,863	16,201,895	16,603,595
Total primary government net assets	\$ 18,812,439	\$ 22,205,018	\$ 22,317,979	\$ 26,547,823	\$ 29,620,240

Note: Accrual-basis financial information is available back to fiscal year 2003 when the County implemented GASB 34.

Changes in Net Assets
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses					
Governmental activities:					
General government	\$ 1,243,903	\$ 1,253,226	\$ 1,650,941	\$ 1,876,265	\$ 2,158,182
Judicial administration	761,871	776,509	829,676	969,016	1,106,540
Public Safety	2,997,683	3,157,159	4,056,943	4,427,947	3,867,326
Public works	684,334	770,854	796,359	878,458	1,214,824
Health and welfare	3,460,761	3,442,859	4,364,965	4,390,337	4,723,667
Education	283,006	8,304,113	12,059,052	13,403,847	14,463,598
Parks, recreation and cultural	648,408	763,112	695,784	853,116	790,865
Community development	728,258	337,043	356,903	408,255	457,810
Interest on long-term debt	772,555	582,099	591,538	648,514	853,223
Total governmental activities expenses	\$ 11,580,779	\$ 19,386,974	\$ 25,402,161	\$ 27,855,755	\$ 29,636,035
Business-type activities:					
Community Programs	\$ 96,608	\$ 101,512	\$ 103,581	\$ 19,779	\$ 43,989
Water	328,592	305,324	342,629	321,998	460,964
Landfill	354,750	531,272	466,396	559,611	826,973
Total business-type activities expenses	\$ 779,950	\$ 938,108	\$ 912,606	\$ 901,388	\$ 1,331,926
Total primary government expenses	\$ 12,360,729	\$ 20,325,082	\$ 26,314,767	\$ 28,757,143	\$ 30,967,961
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ -	\$ 81,004	\$ 98,260	\$ 166,588	\$ -
Judicial administration	66,260	130,754	114,280	167,650	125,397
Public safety	176,579	205,381	174,905	166,066	148,865
Public works	5,662	-	-	-	-
Parks, recreation and cultural	5,750	5,285	5,801	110,090	161,565
Community development	71,286	18,910	8,284	27,229	173,001
Operating grants and contributions	4,201,602	3,959,533	4,254,662	4,594,724	4,719,952
Capital grants and contributions	166,352	143,706	170,363	2,174,437	406,080
Total governmental activities program revenues	\$ 4,693,491	\$ 4,544,573	\$ 4,826,555	\$ 7,406,784	\$ 5,734,860
Business-type activities:					
Charges for services:					
Community Programs	\$ 73,020	\$ (4,559)	\$ 115,952	\$ 25,191	\$ 35,299
Water	294,526	50,377	277,788	295,050	315,046
Landfill	381,097	(66,138)	442,030	657,094	616,775
Capital grants and contributions	-	-	-	-	1,185,272
Total business-type activities program revenues	\$ 748,643	\$ (20,320)	\$ 835,770	\$ 977,335	\$ 2,152,392
Total primary government program revenues	\$ 5,442,134	\$ 4,524,253	\$ 5,662,325	\$ 8,384,119	\$ 7,887,252
Net (expense) / revenue					
Governmental activities	\$ (6,887,288)	\$ (14,842,401)	\$ (20,575,606)	\$ (20,448,971)	\$ (23,901,175)
Business-type activities	(31,307)	(958,428)	(76,836)	75,947	820,466
Total primary government net expense	\$ (6,918,595)	\$ (15,800,829)	\$ (20,652,442)	\$ (20,373,024)	\$ (23,080,709)

Changes in Net Assets
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property taxes	\$ 11,609,997	\$ 12,353,034	\$ 14,226,876	\$ 17,142,347	\$ 17,752,214
Local sales and use taxes	2,810,086	868,289	790,835	876,163	944,465
Taxes on recordation and wills	-	-	400,795	501,235	467,307
Motor vehicle licenses taxes	-	398,447	424,029	425,872	376,200
Consumer utility taxes	-	938,626	1,033,668	1,057,777	1,186,143
Other local taxes	-	824,412	564,512	595,716	365,473
Unrestricted grants and contributions	2,823,051	2,790,504	3,252,990	3,301,337	3,416,980
Unrestricted revenues from use of money and property	509,162	63,417	278,144	226,914	857,089
Miscellaneous	117,039	15,225	63,778	20,285	335,513
Transfers	(6,297,460)	-	(30,000)	136,137	(291,384)
Total governmental activities	<u>\$ 11,571,875</u>	<u>\$ 18,251,954</u>	<u>\$ 21,005,627</u>	<u>\$ 24,283,783</u>	<u>\$ 25,410,000</u>
Business-type activities:					
Unrestricted revenues from use of money and property	-	-	-	22,476	36,996
	4,627	3,345	-	(136,137)	291,384
Total business-type activities	<u>\$ 4,627</u>	<u>\$ 3,345</u>	<u>\$ -</u>	<u>\$ (113,661)</u>	<u>\$ 328,380</u>
Total primary government	<u>11,576,502</u>	<u>18,255,299</u>	<u>21,005,627</u>	<u>24,170,122</u>	<u>25,738,380</u>
Change in Net Assets					
Governmental activities	\$ 4,684,587	\$ 3,409,553	\$ 430,021	\$ 3,834,812	\$ 1,508,825
Business-type activities	(26,680)	(955,083)	(76,836)	(37,714)	1,148,846
Total primary government	<u>\$ 4,657,907</u>	<u>\$ 2,454,470</u>	<u>\$ 353,185</u>	<u>\$ 3,797,098</u>	<u>\$ 2,657,671</u>

Note: Accrual-basis financial information is available back to fiscal year 2003 when the County implemented GASB 34.

COUNTY OF FLUVANNA, VIRGINIA

Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year				
	1998	1999	2000	2001	2002
General fund					
Reserved	\$ 3,050,000	\$ 42,000	\$ -	\$ 139,384	\$ 219,881
Unreserved	<u>4,741,762</u>	<u>6,385,401</u>	<u>6,017,101</u>	<u>9,470,565</u>	<u>9,515,128</u>
Total general fund	<u>\$ 7,791,762</u>	<u>\$ 6,427,401</u>	<u>\$ 6,017,101</u>	<u>\$ 9,609,949</u>	<u>\$ 9,735,009</u>
All other governmental funds					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in Capital projects funds	<u>(26,074)</u>	<u>2,820,427</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ (26,074)</u>	<u>\$ 2,820,427</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Table 3

Fiscal Year				
2003	2004	2005	2006	2007
\$ 301,877	\$ 411,677	\$ 283,527	\$ 110,269	\$ 78,938
<u>7,984,130</u>	<u>7,637,629</u>	<u>7,486,780</u>	<u>8,645,692</u>	<u>8,982,217</u>
<u>\$ 8,286,007</u>	<u>\$ 8,049,306</u>	<u>\$ 7,770,307</u>	<u>\$ 8,755,961</u>	<u>\$ 9,061,155</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,553,451
<u>-</u>	<u>(287,393)</u>	<u>(261,771)</u>	<u>(398,886)</u>	<u>-</u>
<u>\$ -</u>	<u>\$ (287,393)</u>	<u>\$ (261,771)</u>	<u>\$ (398,886)</u>	<u>\$ 3,553,451</u>

COUNTY OF FLUVANNA, VIRGINIA

Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year			
	1998	1999	2000	2001
Revenues				
General property taxes	\$ 9,000,283	\$ 9,833,570	\$ 9,676,190	\$ 10,096,503
Other local taxes	1,538,202	1,649,778	1,802,302	2,046,519
Permits, privilege fees and regulatory licenses	161,413	182,919	205,024	242,864
Fines and forfeitures	29,661	39,868	30,240	28,235
Revenue from use of money and property	508,764	559,581	725,645	1,257,967
Charges for services	13,853	21,106	22,313	21,123
Miscellaneous	88,555	113,980	96,807	80,479
Recovered costs	-	-	-	-
Intergovernmental:				
Contribution from Component Unit School Board	-	-	-	-
Commonwealth	1,791,030	2,020,076	3,695,750	5,858,031
Federal	669,237	690,969		
Total revenues	\$ 13,800,998	\$ 15,111,847	\$ 16,254,271	\$ 19,631,721
Expenditures				
General government administration	\$ 1,026,550	\$ 896,975	\$ 3,047,608	\$ 1,156,628
Judicial administration	444,348	475,106	485,454	575,908
Public safety	1,173,297	1,513,555	1,857,415	2,102,458
Public works	422,536	455,732	520,484	610,724
Health and welfare	1,663,550	1,843,636	2,164,277	2,148,605
Education	2,558	4,558	8,604	8,604
Parks, recreation and cultural	419,216	494,388	554,864	623,304
Community development	188,829	208,355	256,328	353,905
Capital projects	176,976	769,557	27,358	32,796
Nondepartmental	-	-	-	-
Debt service				
Principal retirement	-	-	13,923	
Interest and other fiscal charges	-	-	6,077	44,556
Total expenditures	\$ 5,517,860	\$ 6,661,862	\$ 8,942,392	\$ 7,657,488
Excess of revenues over (under) expenditures	\$ 8,283,138	\$ 8,449,985	\$ 7,311,879	\$ 11,974,233
Other financing sources (uses)				
Transfers in	\$ 588,323	\$ 4,009,985	\$ 1,844,884	\$ (8,381,375)
Transfers out	(588,323)	(3,980,985)	(1,844,884)	
Bonds issued	-	-	-	-
Early retirement of indebtedness	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Proceeds from capital leases	265,000	-	-	-
Sale of capital assets	-	78,501	-	-
Total other financing sources (uses)	\$ 265,000	\$ 107,501	\$ -	\$ (8,381,375)
Net change in fund balances	\$ 8,548,138	\$ 8,557,486	\$ 7,311,879	\$ 3,592,858
 Debt service as a percentage of noncapital expenditures	 0.28%	 0.24%	 0.14%	 0.28%

Table 4

		Fiscal Year					
		2002	2003	2004	2005	2006	2007
\$	10,027,527	\$ 11,118,921	\$ 11,985,006	\$ 13,913,702	\$ 15,341,412	\$ 17,550,665	
	2,285,870	2,810,086	3,029,774	3,213,839	3,456,763	3,339,588	
	294,990	236,955	286,385	273,165	437,914	476,668	
	36,493	40,895	4,153	24,496	82,323	21,594	
	856,777	509,162	63,417	278,144	226,914	857,089	
	18,260	47,687	150,796	103,869	117,386	110,566	
	109,028	117,038	15,225	63,778	20,285	335,513	
	-	12,810	12,038	6,271	18,965	168,970	
	-	484,332	-	-	-	46,045	
	6,407,003	6,090,380	5,801,934	6,363,759	7,824,255	7,065,830	
		1,100,625	1,091,809	1,314,256	2,229,074	1,477,182	
\$	<u>20,035,948</u>	<u>22,568,891</u>	<u>22,440,537</u>	<u>25,555,279</u>	<u>29,755,291</u>	<u>31,449,710</u>	
\$	1,103,402	\$ 1,219,216	\$ 1,304,476	\$ 1,540,692	\$ 1,847,681	\$ 1,964,112	
	677,921	601,752	615,062	692,038	830,530	940,159	
	2,466,176	2,790,993	3,002,473	3,455,390	4,333,143	5,264,255	
	620,597	684,322	740,550	786,948	2,074,486	1,278,835	
	2,836,547	3,419,535	3,414,233	4,303,490	4,421,708	4,720,466	
	6,832	9,940,741	11,087,704	11,397,534	12,410,194	13,736,102	
	675,644	640,218	617,689	655,250	856,134	1,173,154	
	381,741	419,536	325,589	352,449	406,666	463,347	
	31,592	2,386,947	414,027	1,287,338	-	-	
	-	-	-	-	-	45,450	
	30,000	568,481	531,518	534,603	561,972	1,083,734	
	155,678	767,540	623,917	646,488	484,439	838,181	
\$	<u>8,986,130</u>	<u>23,439,281</u>	<u>22,677,238</u>	<u>25,652,220</u>	<u>28,226,953</u>	<u>31,507,795</u>	
\$	<u>11,049,818</u>	<u>(870,390)</u>	<u>(236,701)</u>	<u>(96,941)</u>	<u>1,528,338</u>	<u>(58,085)</u>	
\$	(937,564)	\$ 2,415,209	\$ 108,712	\$ 1,510,334	\$ 1,367,417	\$ 2,237,244	
	(9,987,204)	(2,465,209)	(108,712)	(1,540,334)	(1,231,279)	(2,528,628)	
	-	-	-	-	8,832,057	4,195,000	
	-	-	-	-	(7,500,000)	-	
	-	-	-	-	(2,529,552)	-	
	-	-	-	-	-	412,000	
	-	-	-	-	-	-	
\$	<u>(10,924,768)</u>	<u>(50,000)</u>	<u>-</u>	<u>(30,000)</u>	<u>(1,061,357)</u>	<u>4,315,616</u>	
\$	<u>125,050</u>	<u>(920,390)</u>	<u>(236,701)</u>	<u>(126,941)</u>	<u>466,981</u>	<u>4,257,531</u>	
	0.98%	6.35%	5.19%	4.85%	3.71%	6.62%	

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Public Service	Total Taxable Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
1998	\$ 830,444,340	91,516,853	2,432,590	1,779,196	128,675,205	1,054,848,184	1,088,594,617	96.90%
1999	868,586,450	100,214,588	2,735,300	1,775,277	146,561,142	1,119,872,757	1,199,007,234	93.40%
2000	911,274,545	113,864,789	2,957,740	1,923,109	142,115,585	1,172,135,768	1,298,046,255	90.30%
2001	954,552,970	123,046,407	3,077,290	2,109,979	99,577,728	1,182,364,374	1,405,902,942	84.10%
2002	1,205,051,542	127,313,302	3,502,650	2,146,467	140,095,898	1,478,109,859	1,606,641,151	92.00%
2003	1,267,333,061	142,226,232	3,181,700	2,248,824	156,891,453	1,571,881,270	1,950,224,901	80.60%
2004	1,340,661,591	143,647,549	3,186,818	2,348,392	162,462,759	1,652,307,109	2,244,982,485	73.60%
2005	1,936,489,728	174,026,238	3,599,965	1,584,926	290,920,203	2,406,621,060	2,568,432,295	93.70%
2006	2,014,078,500	173,845,016	3,088,633	1,810,416	468,961,464	2,661,784,029	3,246,078,084	82.00%
2007	2,944,590,400	183,039,939	2,638,402	1,573,171	414,309,104	3,546,151,016	3,546,151,016	100.00%

Source: Commissioner of Revenue

Property Tax Rates (1)
 Direct and Overlapping Governments
 Last Ten Fiscal Years

Fiscal Years	Direct Rates			
	Real Estate	Personal Property	Mobile Homes	Machinery and Tools
1998	0.68	3.70	0.68	2.00
1999	0.64	3.70	0.64	2.00
2000	0.64	3.70	0.64	2.00
2001	0.68	3.70	0.68	2.00
2002	0.71	3.70	0.71	2.00
2003	0.64	3.70	0.64	2.00
2004	0.68	3.70	0.68	2.00
2005	0.50	3.70	0.50	2.00
2006	0.59	3.70	0.59	2.00
2007	0.43	3.70	0.43	2.00

(1) Per \$100 of assessed value

COUNTY OF FLUVANNA, VIRGINIAPrincipal Property Taxpayers
Current Year and the Period Nine Years Prior

Fiscal Year 2007			
Taxpayer	Type Business	2006 Assessed Valuation	% of Total Assessed Valuation
Tenaska Virginia Partners, LP	Utility/Electric	313,839,725	11.79%
Virginia Electric and Power	Utility/Electric	108,948,695	4.09%
Central Va. Electric Co-op	Utility/Electric	29,294,840	1.10%
Aqua Resources	Utility/Water	17,455,226	0.66%
Central Telephone of Virginia	Utility/Telephone	13,350,743	0.50%
Colonial Pipeline Co.	Utility/Gas	9,642,146	0.36%
CSX Transportation Inc.	Railroad	8,184,854	0.31%
Transcontinental Gas Pipeline	Utility/Gas	7,815,714	0.29%
Thomasville Furniture	Manufacturing	6,707,596	0.25%
Macon Partners LLP	Commercial Property	3,811,500	0.14%
		<u>519,051,039</u>	<u>19.50%</u>

Source: Commissioner of Revenue (FY2007)

Table 7

Fiscal Year 1998			
Taxpayer	Type Business	1997 Assessed Valuation	% of Total Assessed Valuation
Virginia Electric & Power	Utility/Electric	89,126,278	9.50%
Central Va. Electric Co-op	Utility/Electric	13,805,130	1.47%
Central Telephone Co of Va	Utility/Telephone	12,468,717	1.33%
Colonial Pipeline Co.	Utility/Gas	9,168,082	0.98%
Transcontinental Gas Pipeline	Utility/Gas	5,359,856	0.57%
CSX Transportation Inc	Railroad	4,078,252	0.43%
Charlottesville Cellular Partners	Utility/Telephone	754,411	0.08%
Lake Monticello Service Co	Utility	257,928	0.03%
Bell-Atlantic Virginia Inc	Utility/Telephone	174,823	0.02%
Commonwealth Gas Services	Commercial Gas	108,398	0.01%
		<u>135,301,875</u>	<u>3.61%</u>

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year (2)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1998	\$ 9,586,802	\$ 8,809,523	91.89%	\$ 247,326	\$ 9,056,849	94.47%
1999	9,927,549	9,269,334	93.37%	556,956	9,826,290	98.98%
2000	10,847,178	9,768,726	90.06%	497,183	10,265,909	94.64%
2001	11,757,157	11,193,352	95.20%	1,224,937	(1) 12,418,289	105.62%
2002	12,734,112	12,166,211	95.54%	522,605	12,688,816	99.64%
2003	13,906,887	13,317,866	95.76%	219,695	13,537,561	97.34%
2004	15,013,364	14,123,660	94.07%	224,900	14,348,560	95.57%
2005	16,598,696	15,908,764	95.84%	239,555	16,148,319	97.29%
2006	19,426,926	18,299,002	94.19%	131,585	18,299,002	94.19%
2007	21,249,383	20,502,109	96.48%	N/A	20,502,109	96.48%

Source: Commissioner of Revenue, County Treasurer's office

- Notes: (1) Increase in delinquent tax collections attributed to \$721,233 in PPTRA collections received during year for prior year taxes.
(2) Exclusive of the penalties and interest.

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Years	Governmental Activities				Business Type Activities	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds (2)	Literary Fund Loans	Other Notes/Bonds	Capital Leases	General Obligation Bonds			
1998	\$ 4,069,142	\$ 2,750,209	\$ 980,920	\$ 607,726	\$ -	\$ 8,407,997	2.20%	471
1999	5,309,803	2,564,709	7,581,136	468,121	-	15,923,769	3.96%	854
2000	6,835,276	8,054,746	978,673	323,449	720,102	16,912,246	3.60%	836
2001	6,519,082	8,390,732	977,542	181,736	1,000,057	17,069,149	3.34%	804
2002	6,166,410	8,205,232	8,560,200	109,717	953,456	23,995,015	4.49%	1,077
2003	5,817,085	7,709,881	8,569,268	54,151	953,721	23,104,106	4.04%	994
2004	5,495,418	7,214,530	8,521,866	37,026	1,194,700	22,463,540	3.53%	931
2005	5,130,666	6,719,179	8,387,431	18,992	1,189,588	21,445,856	3.02%	850
2006	11,284,594	6,223,828	-	-	791,892	18,300,314	2.50%	739
2007	14,701,638	5,728,476	-	617,625	1,971,586	23,019,325	2.74%	624

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics - Table 11

(2) Includes Public Facility Bonds and School General Obligation Bonds

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

Fiscal Year	Gross Bonded Debt	Less Business Type Activities General Obligation Bonds	Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
1998	\$ 7,055,848	\$ 230,625	\$ 6,825,223	0.65%	274
1999	13,863,670	749,739	13,113,931	1.17%	550
2000	15,815,389	720,102	15,095,287	1.29%	650
2001	16,069,584	1,000,057	15,069,527	1.27%	677
2002	22,935,614	953,456	21,982,158	1.49%	1036
2003	22,020,844	936,495	21,084,349	1.34%	1042
2004	21,128,702	918,754	20,209,948	1.22%	1035
2005	20,250,043	900,198	19,349,845	0.80%	1054
2006	18,300,314	791,892	17,508,422	0.66%	1008
2007	23,019,325	1,971,586	21,047,739	0.59%	800

- (1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 11
- (2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property -Table 5
- (3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes revenue bonds, capital leases, and compensated absences.

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	School Enrollment	Unemployment Rate
1998	18,356	\$ 391,949,000	21,353	2,895	1.50%
1999	19,529	\$ 421,332,000	21,575	2,929	1.20%
2000	20,237	\$ 470,130,000	23,231	3,048	2.10%
2001	21,222	\$ 511,567,000	24,106	3,190	2.60%
2002	22,274	\$ 534,108,000	23,979	3,287	3.30%
2003	23,221	\$ 570,953,000	24,588	3,336	3.40%
2004	23,835	\$ 628,202,000	26,356	3,395	3.10%
2005	24,900	\$ 700,287,000	28,124	3,590	3.60%
2006	24,751	\$ 730,287,000 (1),(2)	29,530	3,690	2.30%
2007	26,311	\$ 766,801,350 (1),(2)	29,144	3,686	2.40%

Source: Weldon Cooper Center, Annual School Report - prepared by the county, www.fedstats.gov

- (1) According to the Economic Resource Center (VEC) this information is not available for localities with a population less than 65,000.
- (2) Projection based on 5% inflation.

COUNTY OF FLUVANNA, VIRGINIA

Principal Employers
 Current Year and Nine Years Ago

Employer	Fiscal Year 2007		
	Employees	Rank	% of Total County Employment
Fluvanna County Public School Board	490	1	3.83%
Fluvanna Correctional Center	480	2	3.75%
Fork Union Military Academy	192	3	1.50%
Thomasville Furniture	171	4	1.34%
County of Fluvanna	158	5	1.23%
Virginia Electric & Power Company Inc	98	6	0.77%
Lake Monticello Owners	90	7	0.70%
Food Lion	85	8	0.66%
Ruxton Health At the Village	75	9	0.59%
Domino's Pizza	60	10	0.47%
T & L Companions	50	11	0.39%
Correctional Medical Services	50	12	0.39%
	<u>1,999</u>		<u>15.61%</u>

Source: Virginia Employment Commission

Table 12

Employer	Fiscal Year 1998		
	Employees	Rank	% of Total County Employment
Fluvanna County Public School Board	450	1	5.26%
Fluvanna Correctional Center	400	2	4.68%
Thomasville Furniture	300	3	3.51%
Fork Union Military Academy	250	4	2.92%
County of Fluvanna	99	5	1.16%
T&L Companions	90	6	1.05%
Lake Monticello Owners	85	7	0.99%
Virginia Electric & Power Company Inc	80	8	0.94%
Food Lion Inc.	75	9	0.88%
Correctional Medical Services	70	10	0.00%
Village Nursing Center	65	11	0.00%
Edgcomb Metal Company	50	12	0.58%
Totals	2,014		21.97%

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General government	21	20	20	28	28	28	28	33	28	29
Judicial administration	9	8	9	9	12	11	13	14	12	12
Public safety										
Sheriffs department	27	23	36	29	37	45	43	49	50	49
Building inspections	3	4	2	3	3	4	3	3	3	3
Animal control	1	1	1	1	1	1	1	1	1	1
Public works										
General maintenance	3	4	3	5	8	12	13	13	17	15
Landfill	1	1	1	1	4	5	6	5	3	2
Engineering	1	1	1	1	1	1	1	1	1	1
Health and welfare										
Department of social services	19	19	23	22	22	26	27	29	28	26
Culture and recreation										
Parks and recreation	10	11	8	9	5	7	7	5	5	5
Library	4	3	3	3	3	3	3	3	3	3
Community development										
Planning	0	0	1	2	3	4	4	4	4	5
Totals	<u>99</u>	<u>76</u>	<u>108</u>	<u>113</u>	<u>127</u>	<u>147</u>	<u>149</u>	<u>160</u>	<u>155</u>	<u>151</u>

Source: County Payroll Records

Operating Indicators by Function
Last Two Fiscal Years

Function	Fiscal Year	
	2006	2007
Public safety		
Sheriffs department:		
Physical arrests	844	1,121
Traffic violations	n/a	n/a
Civil papers	7,034	7,131
Fire and rescue:		
Number of calls answered	1,980	1,608
Building inspections:		
Permits issued	658	698
Animal control:		
Number of calls answered	1,376	N/A
Public works		
General maintenance:		
Trucks/vehicles	11	12
Landfill:		
Refuse collected (tons/day)	42.84	53.38
Recycling (tons/day)	0.345	3.477
Health and welfare		
Department of Social Services:		
Caseload	1,680	2,812
Culture and recreation		
Parks and recreation:		
After-school program participants	98	162
Youth sports participants	994	1,030
Community development		
Planning:		
Zoning permits issued	330	421
Component Unit - School Board		
Education:		
School age population	3,670	3,686
Number of teachers	280	291
Local expenditures per pupil	\$8,053	\$8,885

Source: Individual county departments

Note: Information not available prior to fiscal year 2006

Capital Asset Statistics by Function
Last Three Fiscal Years

Function	Fiscal Year		
	2005	2006	2007
General government			
Administration buildings	31	31	31
Vehicles	4	4	4
Public safety			
Sheriffs department:			
Patrol units	34	50	57
Other vehicles	2	5	7
Building inspections:			
Vehicles	2	2	2
Animal control:			
Vehicles	2	2	2
Public works			
General maintenance:			
Trucks/vehicles	6	8	12
Landfill:			
Vehicles	3	3	3
Equipment	2	2	2
Sites	1	1	0
Health and welfare			
Department of Social Services:			
Vehicles	5	5	9
Culture and recreation			
Parks and recreation:			
Community centers	2	2	2
Vehicles	6	6	5
Parks acreage	2	2	2
Community development			
Planning:			
Vehicles	1	1	1
Component Unit - School Board			
Education:			
Schools	9	9	9
School buses	67	73	80

Source: Individual county departments

Note: Information not available prior to fiscal year 2005