

# *County of Fluvanna*



## ADOPTED BUDGET FY2009-2010

Prepared by:  
Office of the County Administrator  
County of Fluvanna  
P.O. Box 540, 132 Main Street  
Palmyra, Virginia 22963

## Cover Photo

The New Library is pictured on the front cover of this year's budget book. It was completed in Fall 2009 and is representative of the Board of Supervisors commitment to making Fluvanna County the most livable and sustainable place to live in the United States.

In 2006, the Fluvanna County Board of Supervisors adopted a policy to ensure that all new public buildings were energy efficient. In planning the new county library, the library advisory committee recommended that the building be heated and cooled using a geothermal system. Just down the hill from the Library are 24 wells. Each well is 300 feet deep. Pipes run in and out of the wells to bring water to the building. The same water circulates over and over again and is used to heat and cool the Library. The building has also been constructed with other cost savings features. Low-E window glass which reflects heat and a Daylighting system that turns off the lights when they are not needed.

A Geothermal heating and cooling exhibit has been constructed adjacent to the new library which demonstrates how the system works.

**Annual Fiscal Year Plan  
Fiscal Year 2010**

**July 1, 2009 through June 30, 2010**

**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



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*COUNTY OF FLUVANNA*

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*"Responsive & Responsible Government"*

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BOARD OF SUPERVISORS

Marvin F. Moss, Chairman  
*Columbia District*

Charles W. Allbaugh, Vice Chair  
*Rivanna District*

Donald W. Weaver  
*Cunningham District*

Gene F. Ott  
*Rivanna District*

Mozell H. Booker  
*Fork Union District*

John Y. Gooch  
*Palmyra District*

May 19, 2009

**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 five cents of the real estate tax revenue for future debt service on the new high school.
- Minimize use of fund balance for operations and capital projects.
- The highest priority for the FY10 budget was to determine the best method to maintain a reasonable County tax structure by effectively and responsibly balancing the increasing demands for services with declining resources to achieve maximum value for Fluvanna County residents.

**Long Term:**

- 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.
- Continue to craft budgets that reflect the priorities of the BOS to make Fluvanna the most livable and sustainable community in the U.S.

**TAX RATES AND FEES**

The budget for fiscal year 2010 is established on a real estate tax rate of \$0.50 per \$100 and a personal property tax rate of \$3.85 per \$100. The machinery and tools tax remains the same at \$2.00 per \$100.

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ADMINISTRATIVE STAFF

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## SIGNIFICANT ISSUES EFFECTING THE BUDGET

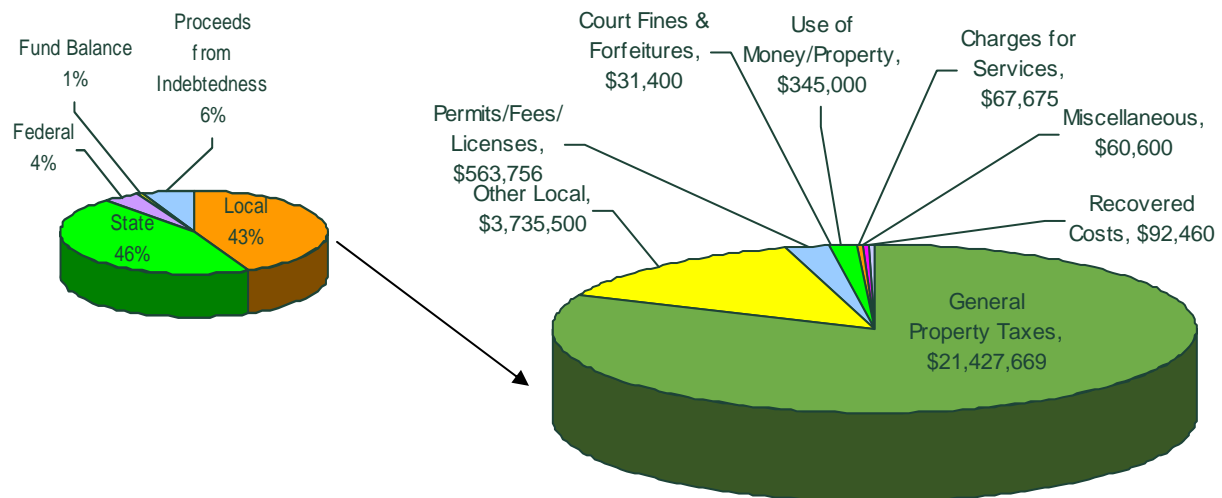
The decisions by the Board of Supervisors and the Fluvanna County School Board relative to construction of a new high school on Pleasant Grove became a primary driver of the budget goals in FY09. Fairly early on in the budget process, the Board began discussing how much money to set aside in FY09 to 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. In FY10, it was decided to increase the annual debt reserve by two additional pennies, bringing the total reserve up to \$1,725,181. This fiscal year also marked the beginning of the debt repayment schedule, with the first payment totaling \$3,908,000.

Another substantive change in the FY10 budget that was out of the Board’s control was the increase mandated by the Central Virginia Regional Jail (CVRJ). In FY09, the net increase to Corrections & Detention was \$164,000, this figure further increased in FY10 to \$486,414.

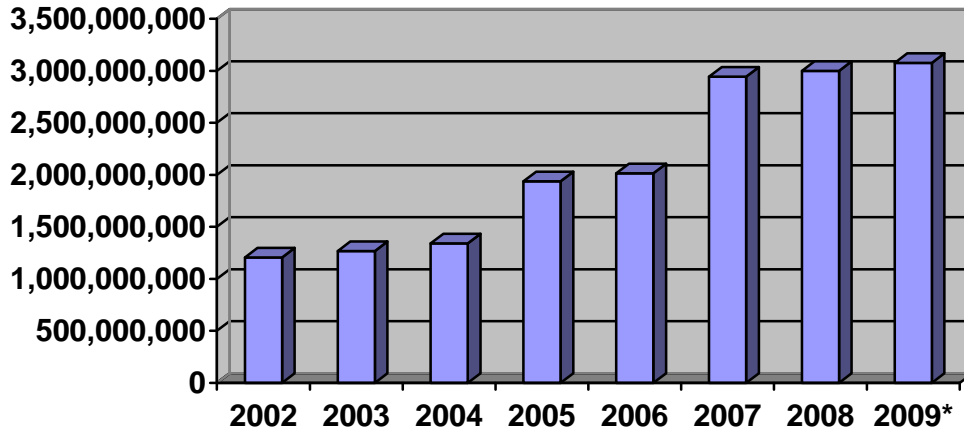
The Commonwealth reduced funding for localities by \$135,563 and schools by \$876,368 for a total reduction of just over \$1 million. This created funding shortfalls that had to be absorbed in smaller increments in a number of other areas.

## GOVERNMENTAL REVENUES

A significant portion of fiscal year 2010 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 2010 they are projected to increase by 2.4% percent, and will constitute 34.5% percent of the County's revenues. The rate of increase does not reflect the rate of growth in the County; however, it reflects the increased value in property in the County.

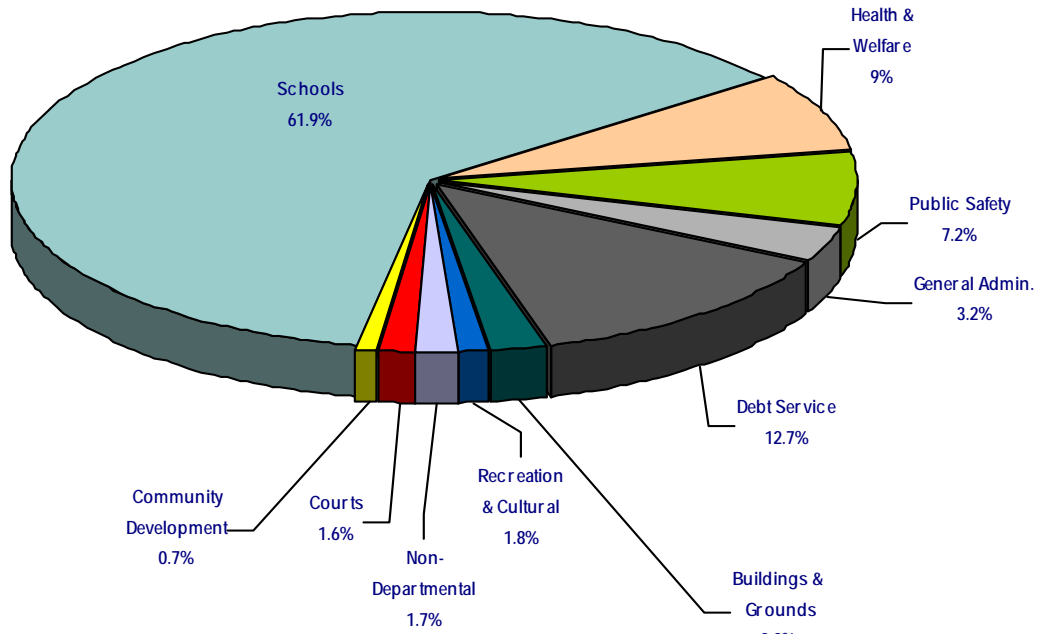


\*estimated

### GOVERNMENTAL EXPENDITURES

The fiscal year 2010 Budget is \$67,357,605 including \$38,373,155 for Schools and \$28,984,450 for all other funds. This represents an increase of \$3.39 million or 5.3% increase from the fiscal year 2009 budget.

#### Overall Operational Expenditures



The only increases were in the areas of Public Safety and Debt Service. The Correction and Detention department received a total increase of \$264,514 or 79.6% for the increased cost of prisoners at the Central Virginia Regional Jail. Debt Service increased 250.6% or \$5.6 million, of which \$3.9 million reflects the first debt payment for the new high school and \$1.7 million that has been set aside in debt reserve for future debt payments.

SPECIAL FUNDS

<i>Recreation Program Fund</i>	\$ 60,322	\$ 47,200	(13,122)	-21.8%
<i>County Landfill</i>	\$ 296,975	\$ 199,500	(97,475)	-32.8%
<i>Fork Union Sanitary District</i>	\$ 411,156	\$ 400,808	(10,348)	-2.5%
<i>Utility Fund</i>	\$ 1,636,881	\$ 107,000	(1,529,881)	-93.5%
<i>School Food Service</i>	\$ 1,734,994	\$ 1,734,994	-	0.0%
<b>TOTAL</b>	<b>\$ 4,140,328</b>	<b>\$ 2,489,502</b>	<b>(1,650,826)</b>	<b>-39.9%</b>

The table above depicts the changes in the various special fund budgets from FY2009 to FY2010. All budgets have been decreased as a result of the economic downturn experienced over the past year.

Availability fees for sewer service were reduced in the FY10 budget because FY09 realized the majority of the initial connections. This decrease constitutes the significant decrease in the Utility fund.

COMPONENT UNIT – SCHOOL FUNDS

The County’s contribution to the Fluvanna County Public School System’s FY10 operational budget is \$15,000,000. The total School System budget for FY10 is \$38,373,155, which represents 56.9 percent of the County’s total budget, and is a 2.2 percent increase from the fiscal year 2009 budget.

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

<u>Year</u>	<u>Local Funding</u>	<u>% Change</u>	<u>Total Budget</u>	<u>% Change</u>
<b>FY10</b>	<b>15,000,000</b>	<b>-2.0%</b>	<b>38,373,155</b>	<b>-2.2%</b>
<b>FY09</b>	15,312,827	5.1%	39,216,350	7.9%
<b>FY08</b>	14,572,340	7.5%	36,343,976	6.2%
<b>FY07</b>	13,550,012	3.6%	34,224,320	10.6%
<b>FY06</b>	13,076,906	6.3%	30,956,006	10.6%
<b>FY05</b>	12,304,105	3.8%	28,000,000	7.1%
<b>FY04</b>	11,854,001	8.0%	26,152,339	8.3%
<b>FY03</b>	10,973,757	11.4%	24,157,221	7.6%
<b>FY02</b>	9,848,849	10.0%	22,445,348	8.0%
<b>FY01</b>	8,955,975	6.9%	20,782,627	6.8%
<b>Average increase:</b>		<b>6.06%</b>		<b>7.09%</b>

## CHANGES IN FUND BALANCE

Included in the fiscal year 2010 budget is a decrease in the General Fund balance of \$255,091 for non-recurring projects identified in the Capital Improvement Plan. Non-recurring expenditures are the only type generally considered appropriate for use of the fund balance. It was decided that accumulated undesignated funds should be used as opposed to raising taxes to cover these expenditures. In addition, as a result of the significant decline in Commonwealth funding and local tax collections it was deemed necessary to utilize \$350,000 of the General Fund Balance to supplement the FY10 operational budget.

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,

A handwritten signature in black ink, appearing to read "G. Cabell Lawton, IV", with a stylized flourish extending to the right.

*G. Cabell Lawton, IV*  
*County Administrator*



# **FLUVANNA COUNTY**

## **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. Communication
2. Education
3. Fiscal/Financial Planning
4. Infrastructure – Water
5. Sustainability
6. Public Safety
7. Planning & Growth Management

## CRITICAL GOAL CATEGORIES

<b>Critical Goal Category: Communication</b> Goal Owner: Moss/Booker Goal 1: Provide and receive information from the citizenry through a variety of methods.			
Method	Decision Points/Action Steps	Target Date	Status
EXAMPLE: Distribute newsletters to inform the public about topics of interest.	1. Determine distribution method. 2. Determine funding needed. 3. Present Board with information on the project and decide whether or not to continue. 4. Decide on first topic. 5. Draft, print, distribute.	1. 2. 3. 4. 5.	1. Done 2. Done 3. Done 4. Done 5. Done
New interactive website with high level functionality (video, RSS feed, e-gov).	1. Determine WHAT we are trying to communicate via this medium and who the audience is. 2. Develop budget including upgrades & maintenance. 3. Incorporate cost into FY10 recommended budget. 4. Research firms to complete the upgrade.	1. Nov. 2008 2. Nov. 2008 3.	1. 2. 3.
System for self-subscribing to non-emergency notifications via e-mail, text, fax, or phone.	1. Get quotes on products/services. 2. Incorporate cost into FY10 recommended budget. 3. Develop policies on management of the service. 4. Launch service.	1. Nov. 2008 2. Nov. 2008 3. June 2009 4. Sept. 2009	1. 2. 3. 4.
Broadcast meetings via website.	1. Present Board with meeting space alternatives. 2. Determine permanent meeting location & cost of renovations. 3. Incorporate into FY10 or FY11 recommended budget.	1. Jan. 2009 2. Feb. 2009 3. Feb. 2009	1. 2. 3.
Explore use of town hall meeting style as a way to interact with the public.	1. Determine purpose (desired outcomes) of meetings. 2. Determine who is facilitating/hosting meetings. 3. Determine frequency of meetings.	1. 2. 3.	1. 2. 3.
Consider the use of social networking sites, chat rooms, etc. to communicate in and among existing Fluvanna user groups.	1	1. 2. 3. 4. 5.	1. 2. 3. 4. 5.

## Critical Goal Category: Communication

Goal Owner: Moss/Booker

Goal 2: Board to develop, maintain, and communicate goals and associated priorities.

Method	Decision Points/Action Steps	Target Date	Status
BOS communicates priorities set at the February work session to the public.	1. Bridgewater prepares list of goals. 2. Board reviews goal assignments. 3. Board makes draft goals available for review by the public. 4. Board adopts priorities.	1. Feb. 2008 2. Feb. 2008 3. Mar. 2008 4. Mar. 2008	1. Done 2. Done 3. Done 4. Done
Develop communication strategy.	1. Hold kick-off meeting on ways to communicate, resources, and stumbling blocks. 2. Meet to discuss results of conference on social networking sites. 3. Meet to discuss strategies not yet implemented and fiscal impact.	1. April 2008 2. June 2008 3. Nov. 2008	1. Done 2. Done 3.
Schedule follow-up meetings to review priorities	1. Three-month follow-up. 2. Five-month follow-up. 3. Seven-month follow-up. 4. Nine-month follow-up.	1. May 2008 2. July 2008 3. Sept. 2008 4. Nov. 2008	1. N/A 2. N/A 3. Done 4.

## Critical Goal Category: Communication

Goal Owner: Moss/Booker

Goal 3: Develop comprehensive communications infrastructure strategy.

Method	Decision Points/Action Steps	Target Date	Status
Complete a Communications Master Plan for public safety radio communications, cellular, and broadband.	1. Issue RFP and conduct interviews. 2. Issue contract to vendor(s). 3. Meet with stakeholders. 4. Complete Master Plan. 5. Present Master Plan to PC and the Board.	1. Oct. 2008 2. Nov. 2008 3. Dec. 2008 4. April 2009 5. April 2009	1. Done 2. 3. 4. 5.

## Critical Goal Category: Education

Goal Owner: Allbaugh/Gooch

Goal 1: Build a new High School.

Method	Decision Points/Action Steps	Target Date	Status
Conduct a value engineering study and determine which recommendations to incorporate.	1. Hire an engineering firm. 2. Receive report from firm. 3. Board/School Board committee review recommendations.	1. Apr. 2008 2. June 2008 3. June 2008	1. Done 2. Done 3. Done
Decide whether to hire a Construction Management firm.	1. Discuss effectiveness of hiring a CM firm based on value engineering study results. 2. If hiring CM firm, provide architect with list of potential firms. 3. If hiring CM firm, decide where add'l cost will be paid from. 4. If hiring CM firm, meet with School Board to reinforce that BOS does not want to run the project.	1. June 2008 2. Sept. 2008 3. 4.	1. 2. 3. 4.
Secure funding for new High School. [See Also: Fiscal/Financial Planning]	1. Clarify funding. 2. Get bond rating. 3. Borrow money.	1. June 2008 2. Aug. 2008 3. Oct. 2008	1. 2. Done 3.

## Critical Goal Category: Fiscal/Financial Planning

Goal Owner: Moss/Booker

Goal 1: Obtain Bond Rating.

Method	Decision Points/Action Steps	Target Date	Status
Prepare to meet with Bond Rating Agencies.	1. Allocate funds to obtain rating. 2. Create strategy to improve rating. 3. Implement accounting change to move deferred revenue to fund balance 4. Prepare financial package for bond rating agencies.	1. Mar. 2008 2. May 2008 3. May 2008 4. July 2008	1. Done 2. Done 3. Done 4. Done
Get a bond rating.	1. Present financial package to bond rating agencies. 2. Obtain rating.	1. Aug. 2008 2. Aug. 2008	1. Done 2. Done

## Critical Goal Category: Fiscal/Financial Planning

Goal Owner: Moss/Booker

Goal 2: Incorporate Long-Range Fiscal Planning.

Method	Decision Points/Action Steps	Target Date	Status
Use County Finance Board to focus on investment opportunities.	<ol style="list-style-type: none"> <li>1. Develop County Finance Board.</li> <li>2. Report from County Finance Board to BOS for investment policy recommendations</li> <li>3. Regular reports from Finance Board to Board of Supervisors.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2. Dec. 2008</li> <li>3.</li> </ol>	<ol style="list-style-type: none"> <li>1. Done</li> <li>2.</li> <li>3.</li> </ol>
Focus on long-range fiscal planning for large capital projects.	<ol style="list-style-type: none"> <li>1. Include a fiscal analysis with the CIP.</li> </ol>	<ol style="list-style-type: none"> <li>1. Jan. 2009</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> </ol>
Revenue Analysis	<ol style="list-style-type: none"> <li>1. Value of a penny</li> <li>2. Evaluation of Composite Index</li> <li>3. Alternative revenue choices</li> <li>4. Economic Development for revenue diversity</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3. Feb. 2009</li> <li>4.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> </ol>
Expenditure Analysis	<ol style="list-style-type: none"> <li>1. Debt Management</li> <li>2. Risk Management</li> <li>3. Establish priorities for funding</li> <li>4. Begin each budget at -5%, 0%, +5%</li> <li>5. Connection between funding request and strategic plan</li> <li>6. Project future departmental expenditures based on historical trends.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> <li>6.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> <li>6.</li> </ol>

## Critical Goal Category: Infrastructure - Water

Goal Owner: Ott/Gooch

Goal 1: Committee makes recommendations relative to the James River Water Pipeline.

Method	Decision Points/Action Steps	Target Date	Status
Inform the public about the content of the plan.	<ol style="list-style-type: none"> <li>1. Hold public information sessions in various parts of the County.</li> <li>2. Make information available on the website and at the Library.</li> <li>3. Provide answers to questions posed at information meetings.</li> </ol>	<ol style="list-style-type: none"> <li>1. May 2008</li> <li>2. May 2008</li> <li>3. June 2008</li> </ol>	<ol style="list-style-type: none"> <li>1. Done</li> <li>2. Done</li> <li>3. Done</li> </ol>
Committee holds a series of meetings to evaluate information on partners, routing, cost, and utility structure.	<ol style="list-style-type: none"> <li>1. Committee holds series of meetings.</li> <li>2. Committee recommends utility structure.</li> <li>3. Recommend best route.</li> <li>4. Recommend partnerships.</li> <li>5. Committee evaluates cost, revenue, and indebtedness of the authority and the County.</li> <li>6. Water Plan recommendation from Committee.</li> </ol>	<ol style="list-style-type: none"> <li>1. Nov. 2008</li> <li>2. Oct. 2008</li> <li>3. Oct. 2008</li> <li>4. Nov. 2008</li> <li>5. Nov. 2008</li> <li>6. Dec. 2008</li> </ol>	<ol style="list-style-type: none"> <li>1. Ongoing</li> <li>2. Done</li> <li>3. Done</li> <li>4.</li> <li>5.</li> <li>6.</li> </ol>

## Critical Goal Category: Infrastructure - Water

Goal Owner: Ott/Gooch

Goal 2: Make decisions necessary to construct the James River Water Pipeline.

Method	Decision Points/Action Steps	Target Date	Status
Create a water authority.	<ol style="list-style-type: none"> <li>1. Authorize advertisement of a public hearing on creation of an authority.</li> <li>2. Hold a public hearing.</li> <li>3. Decide whether to approve a water authority structure.</li> <li>4. Appoint Fluvanna members to the authority.</li> </ol>	<ol style="list-style-type: none"> <li>1. Oct. 2008</li> <li>2. Dec. 2008</li> <li>3. Dec. 2008</li> <li>4. Jan. 2009</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> </ol>
Clarify funding of the project.	<ol style="list-style-type: none"> <li>1. Meet with Timmons &amp; P-L Committee so BOS understands the facts.</li> <li>2. Talk with known customers.</li> <li>3. Meet with potential partners.</li> <li>4. Review projected revenue, rates, customer base, debt, operations and capital costs, etc.</li> <li>5. Determine the level of and type of funding.</li> </ol>	<ol style="list-style-type: none"> <li>1. Mar. 2008</li> <li>2. Apr. 2008</li> <li>3. May 2008</li> <li>4. Nov. 2008</li> <li>5. Nov. 2008</li> </ol>	<ol style="list-style-type: none"> <li>1. Done</li> <li>2.</li> <li>3. Done</li> <li>4.</li> <li>5.</li> </ol>
Board of Supervisors decides whether or not to proceed with the project.	<ol style="list-style-type: none"> <li>1. Final presentations from Timmons and the Committee.</li> <li>2. Hold a public hearing on the project.</li> <li>3. Board discussion.</li> <li>4. Board of Supervisors action.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> </ol>
Secure the funding.	<ol style="list-style-type: none"> <li>1. Work with the EDC and IDA on partial funding opportunities.</li> <li>2. Obtain financing.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>
Construct pipeline	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>

## Critical Goal Category: Sustainability

Goal Owner: Weaver

Goal 1: Develop ways to implement sustainable fiscal practices.

Method	Decision Points/Action Steps	Target Date	Status
Discuss practices not currently being utilized.	<ol style="list-style-type: none"> <li>1. Meet to discuss practices being used and other alternatives.</li> <li>2. Analyze FY10 budget process to more clearly identify methodologies.</li> </ol>	<ol style="list-style-type: none"> <li>1. Oct. 2008</li> <li>2. May 2009</li> </ol>	<ol style="list-style-type: none"> <li>1. Done</li> <li>2.</li> </ol>

## Critical Goal Category: Public Safety

Goal Owner:

Goal 1: Develop plan for incorporating paid fire/rescue personnel into the volunteer system.

Method	Decision Points/Action Steps	Target Date	Status
Develop financial model.	<ol style="list-style-type: none"> <li>1. Evaluate all start-up, operational, and capital costs associated with starting paid department.</li> <li>2. Evaluate revenue recovery.</li> <li>3. Determine fiscal impact.</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1. June 2009</li> <li>2. June 2009</li> <li>3. June 2009</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>
Develop and implement transition management plan.	<ol style="list-style-type: none"> <li>1. Hire a Director of Public Safety.</li> <li>2. DPS develops relationships with fire/rescue leadership</li> <li>3. Determine what the immediate and long-term needs are.</li> <li>4. Present plan to meet needs to Board of Supervisors.</li> <li>5. Incorporate funding into budget cycle.</li> </ol>	<ol style="list-style-type: none"> <li>1. July 2010</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>

## Critical Goal Category: Planning & Growth Management

Goal Owner: Moss/Booker

Goal 1: Adopt the Comprehensive Plan by Spring 2009.

Method	Decision Points/Action Steps	Target Date	Status
Hold 5 regional meetings by 9/30/08	1. Planning staff begins and preps early.	1. Mar. 2008	1. Done
	2. Schedule dates early	2. May 2008	2. Done
	3. Publicize meetings regionally with church	3. May 2008	3. Done
	4. BOS and Planning Commission commit to attend regional meetings	4. June 2008	4. Done
	5. BOS and Planning Commission ID community members to invite	5. June 2008	5. Done
	6. Hold 5 regional meetings	6. Sept. 2008	6. Done
Finalize and adopt Comp. Plan	1. Hold joint mtg with Planning Comm. To clarify process and develop specific timeline	1. Mar. 2008	1. Done
	2. Interview and select a consultant for the Comp Plan	2. April 2008	2. Done
	3. Staff preps implementation chapter	3. May 2008	3.
	4. Board reviews Comp Plan	4. May 2008	4. Done
	5. Hold 2 joint planning meetings with Planning Commission	5. July 2008	5.
	6. Comp plan passed by BOS	6. May 2009	6.

## Critical Goal Category: Planning & Growth Management

Goal Owner: Moss/Booker

Goal 2: Revise Zoning and Subdivision ordinances to match changes in the Comprehensive Plan by Nov. 2009.

Method	Decision Points/Action Steps	Target Date	Status
Logistics	<ol style="list-style-type: none"> <li>1. Determine if staff, PC, BOS, or consultant is leading this project.</li> <li>2. Are we prepared to adopt UDA's, Impact Fees, etc.</li> <li>3. Create a schedule for implementation and general concepts.</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>
Review and revision of ordinances.	<ol style="list-style-type: none"> <li>1. Decide if we want to hire communications firm for community outreach and materials design</li> <li>2. Review of zoning and subdivision ordinances to implement comp plan</li> <li>3. Hold more public meetings for better communications</li> <li>4. Regularly monitor process</li> <li>5. Pass zoning ordinances</li> </ol>	<ol style="list-style-type: none"> <li>1. Jan. 2010</li> <li>2. Feb. 2009</li> <li>3. Dec. 2008</li> <li>4. ongoing</li> <li>5. Nov. 2009</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>
Impact General Assembly session.	<ol style="list-style-type: none"> <li>1. Post General Assembly review</li> <li>2. Contact elected officials in Richmond</li> <li>3. Impact 2009 General Assembly session</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2. Feb. 2009</li> <li>3. Feb. 2009</li> <li>4.</li> <li>5.</li> </ol>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>



# 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

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Capital Improvement Plan ..... p. 81

School Fund .....p. 101

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>
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	26,068	4.3%
2008	26,389	1.2%

Source: U.S. Census Bureau, Dicennial Census, 1900-1990, U.S. Census Bureau, 2000 Census, 2001 through 2005 data from U.S. Census Bureau  
2006 - 2008 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

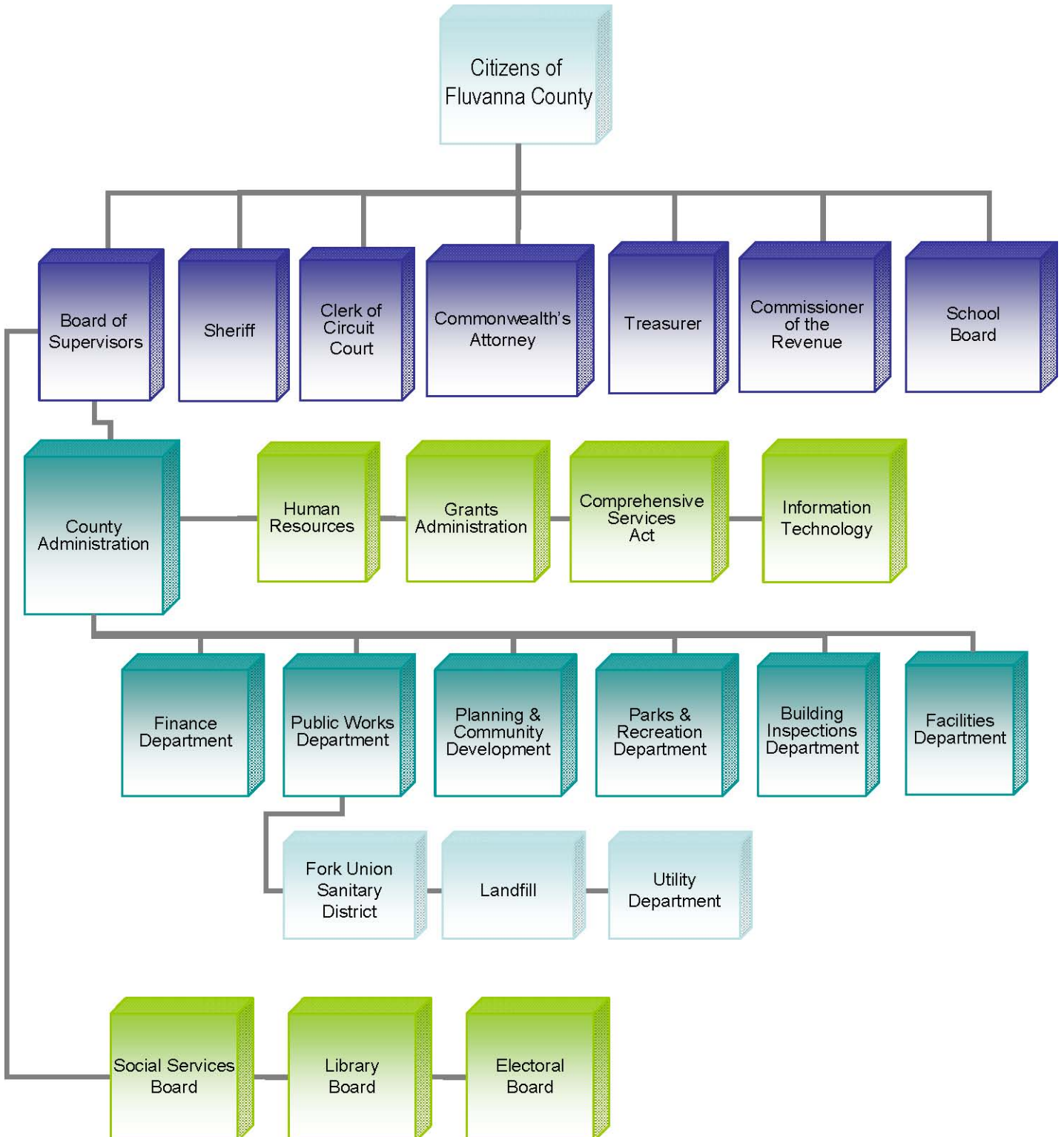
Fluvanna's top employers include Fluvanna County School System, County of Fluvanna, Camp Friendship, Chips, Inc., Advanced Concrete Foundations, Food Lion, G&P Forestry Svc., and Backhoe Bob's Inc..

Table of Labor Force and Unemployment for Fluvanna County

	<i>Civilian</i>			<i>Unemployment</i>
	<i>Labor Force</i>	<i>Employment</i>	<i>Unemployment</i>	<i>Rate (%)</i>
2008	14,153	13,337	816	5.8
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

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

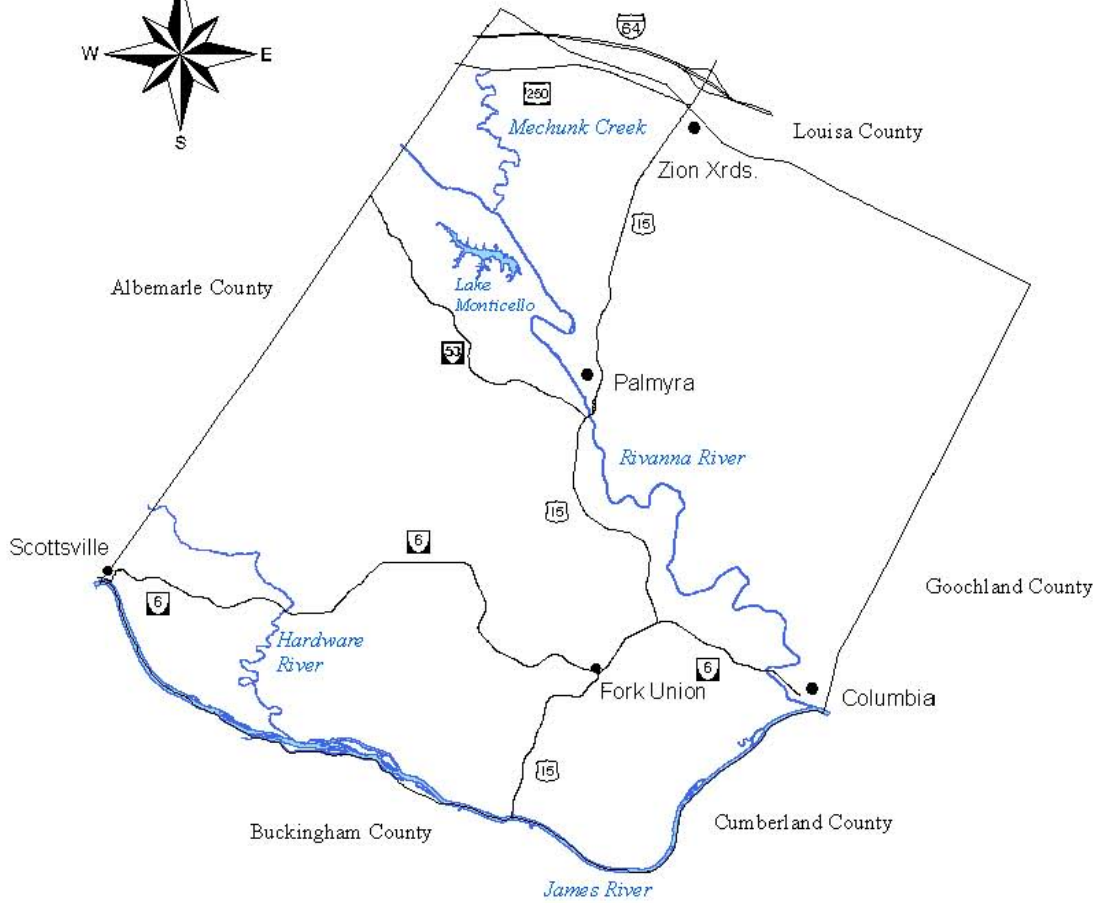
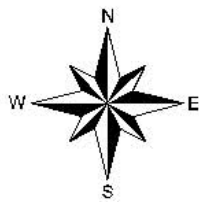
# Fluvanna County Organizational Chart



# 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 6, 2008 – Budget Kick-off meeting

November 26, 2008 – Departments submit estimates of operating revenue (as applicable) and expenditures to Budget Analyst.

December 16, 2008 – January 2, 2009– County Administrator holds budget meetings with department heads.

February 4, 2009 – Proposed budget is presented to Board of Supervisors

February 11, 2009 – Budget work session to discuss the expenditure budgets

February 25, 2009 – Budget work session to discuss the revenue budgets

March 4, 2009 – Budget work session to allow outside agencies to present requests

March 11, 2009 – Budget work session with School Board

March 18, 2008 – Budget work session to review and reconcile budget

March 26 & April 2 – Public Hearing advertised

April 8, 2009 – Public Hearing for operational budget and Capital Improvement Plan

April 15, 2009 – 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**

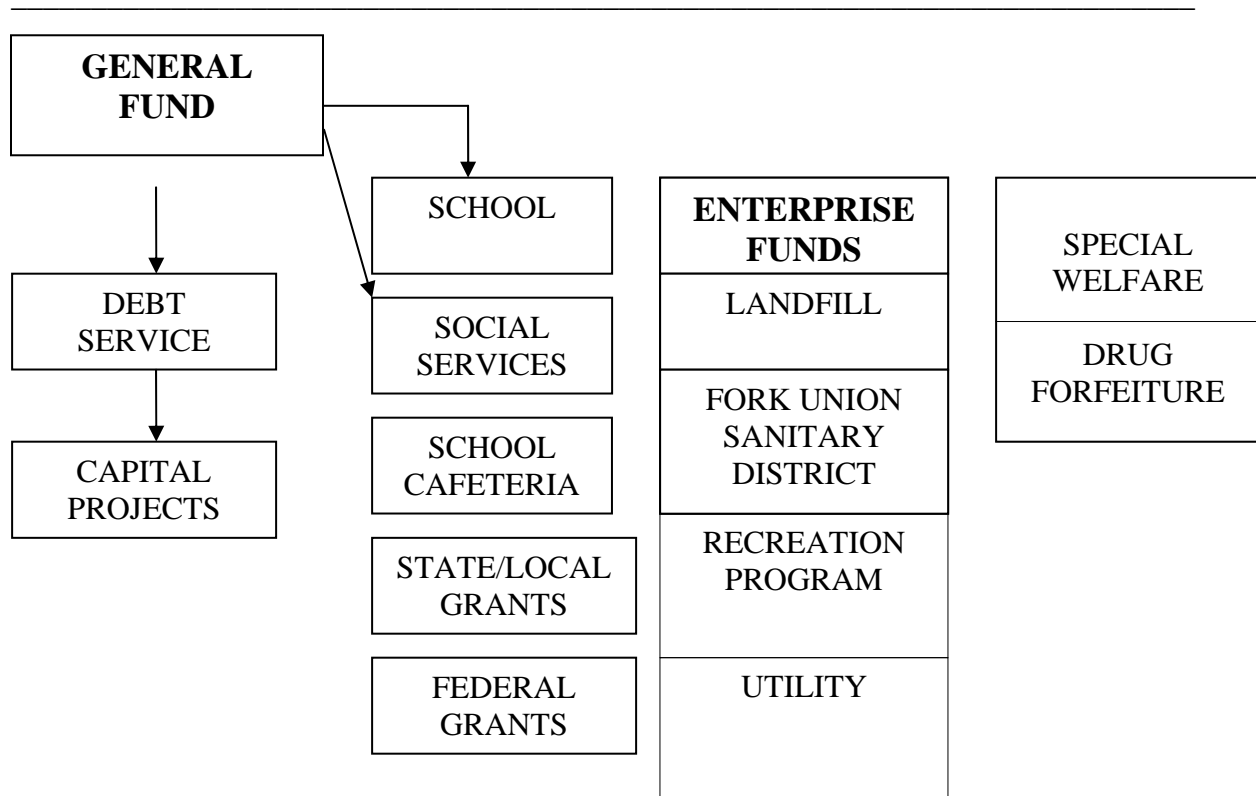
Proprietary funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the County is that the cost of providing services to the general public be financed or recovered through charges to users of such services. These funds include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

**STRUCTURE OF COUNTY FUNDS**

**GOVERNMENTAL**

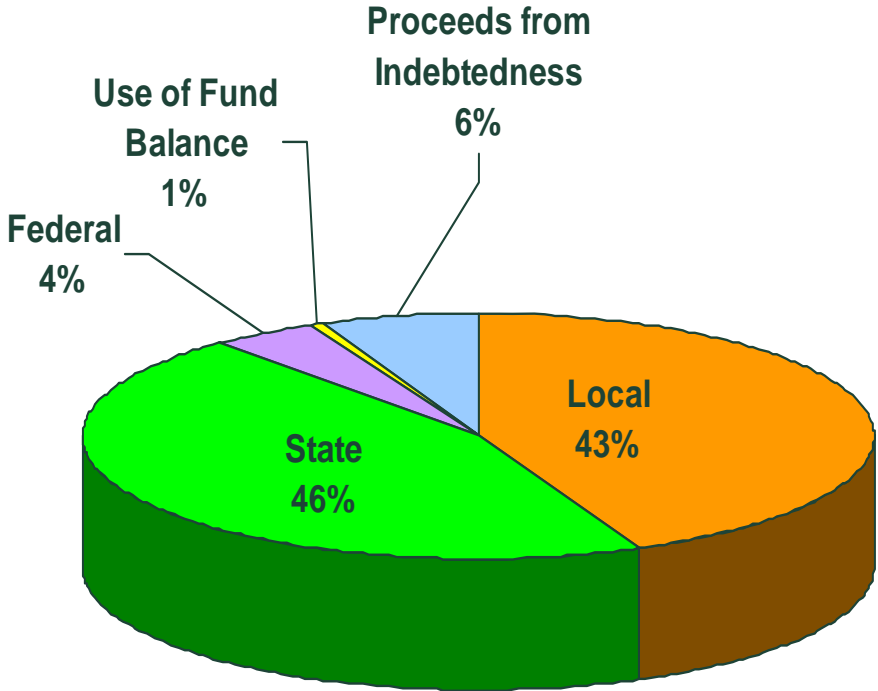
**PROPRIETARY**

**FIDUCIARY**

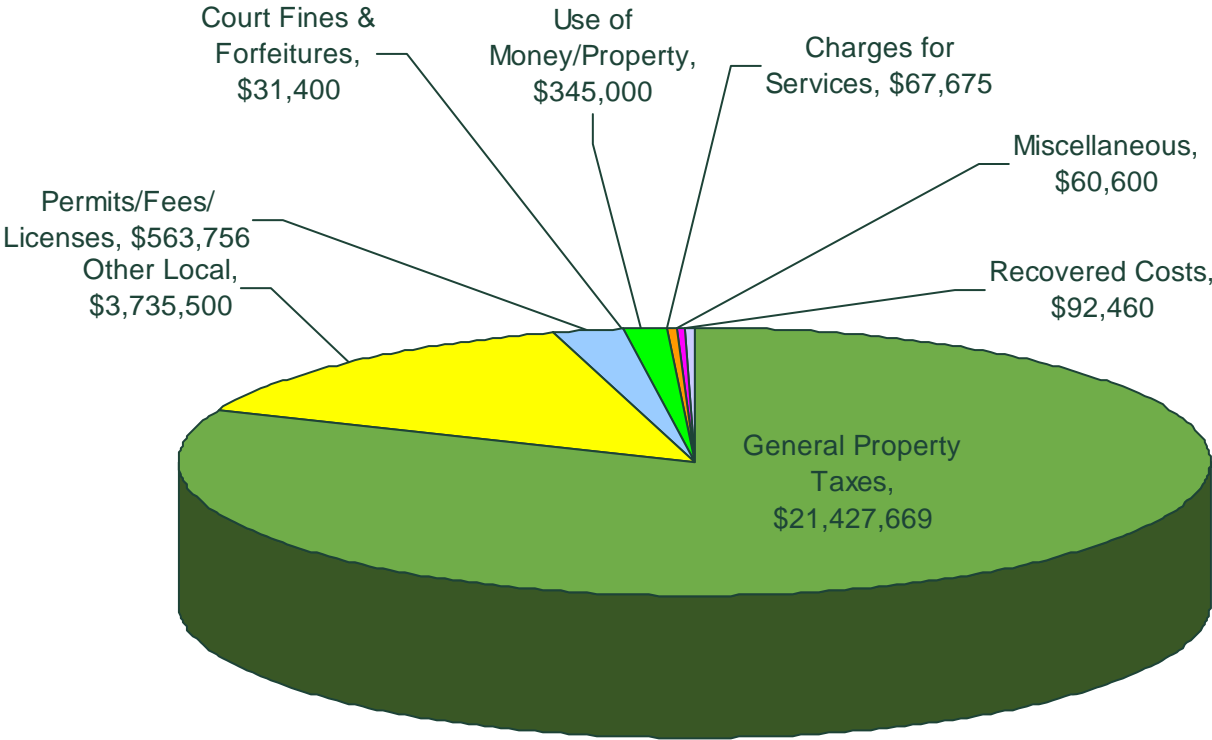


# GENERAL FUND REVENUES

## BY CATEGORY

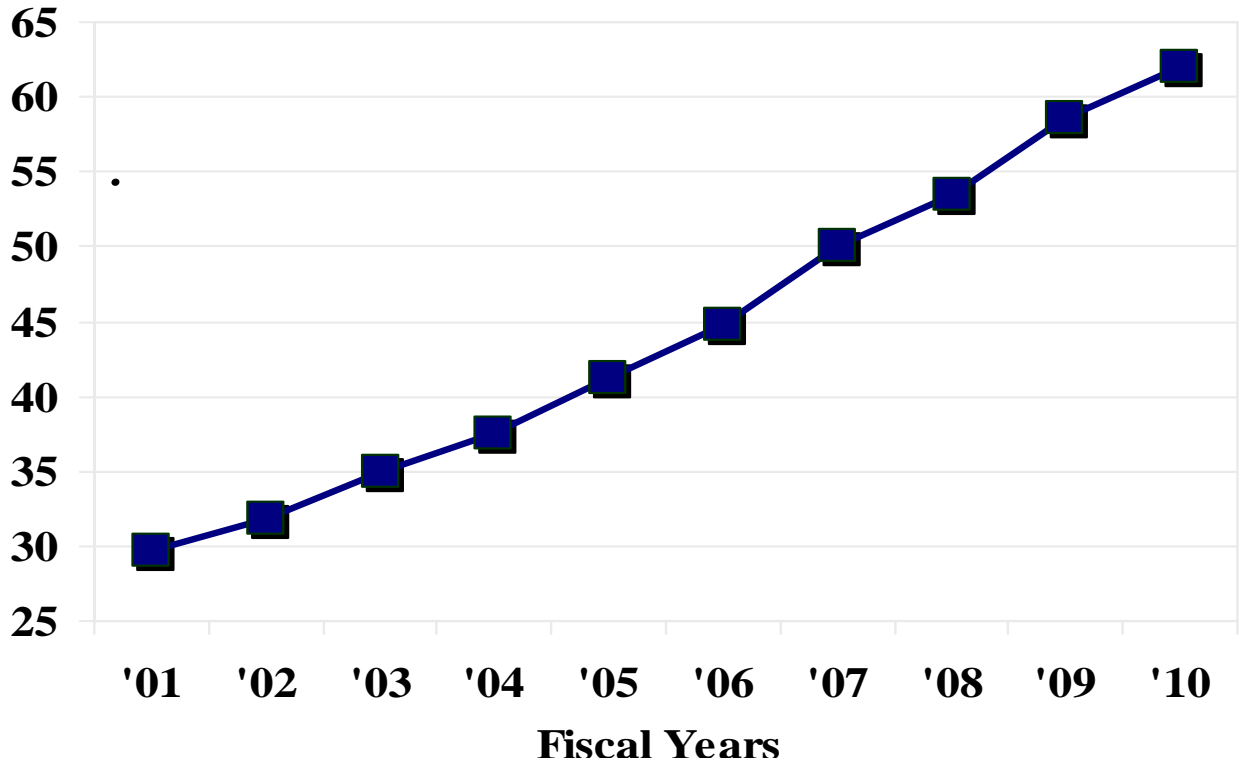


## GENERAL FUND LOCAL REVENUES SOURCES

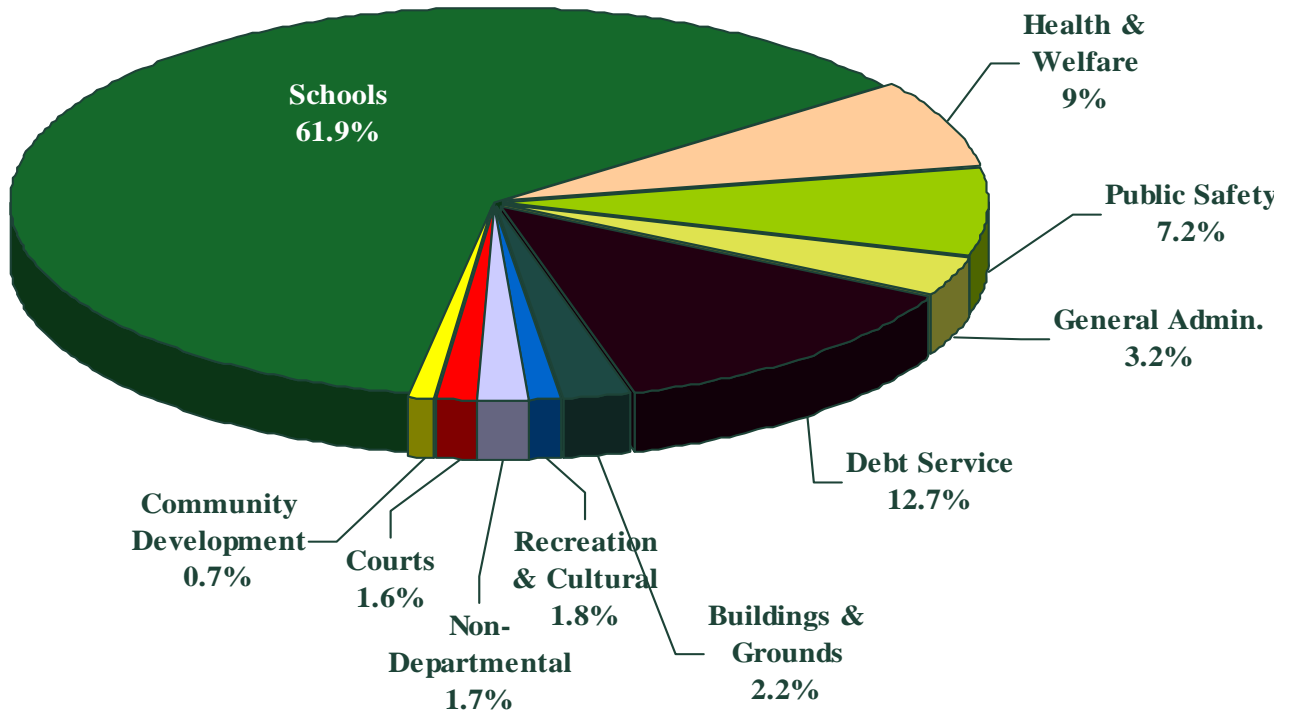


# GENERAL OPERATING EXPENDITURES

## GROWTH OVER TEN YEARS



## OPERATING EXPENDITURES FOR FY 2010 BY DEPARTMENT



**Adopted Budget**  
**July 1, 2009 – June 30, 2010**

GOVERNMENTAL REVENUES	Adopted Budget FY09	Proposed Budget FY10	Increase/ (Decrease)	% Change
<i>Local</i>	\$ 26,815,530	\$ 26,906,239	90,709	0.3%
<i>State</i>	\$ 29,161,383	\$ 28,149,452	(1,011,931)	-3.5%
<i>Federal</i>	\$ 2,654,316	\$ 2,785,636	131,320	4.9%
<i>Use of Fund Balance - General Fund</i>	\$ -	\$ 350,000	350,000	
<i>Proceeds from Indebtedness</i>	\$ -	\$ 3,908,000	3,908,000	
<b>SUBTOTAL GOVERNMENTAL REVENUES</b>	<b>\$ 58,631,229</b>	<b>\$ 62,099,327</b>	<b>\$ 3,468,098</b>	<b>5.9%</b>
<b>EXPENDITURES</b>			-	
<i>General Government Administration</i>	\$ 2,089,393	\$ 1,971,853	(117,540)	-5.6%
<i>Judicial Administration</i>	\$ 1,033,351	\$ 976,893	(56,458)	-5.5%
<i>Public Safety</i>	\$ 4,402,099	\$ 4,476,438	74,339	1.7%
<i>Public Works</i>	\$ 1,339,432	\$ 1,341,196	1,764	0.1%
<i>Health and Welfare</i>	\$ 5,040,094	\$ 4,717,347	(322,747)	-6.4%
<i>Education</i>	\$ 39,216,350	\$ 38,373,155	(843,195)	-2.2%
<i>Parks and Recreation and Library</i>	\$ 792,144	\$ 739,028	(53,116)	-6.7%
<i>Community Development</i>	\$ 487,313	\$ 459,303	(28,010)	-5.7%
<i>Non-departmental</i>	\$ 1,977,952	\$ 1,007,107	(970,845)	-49.1%
<i>Debt Service</i>	\$ 2,253,101	\$ 7,899,540	5,646,439	250.6%
<b>SUBTOTAL GOVERNMENTAL EXPENDITURES</b>	<b>\$ 58,631,229</b>	<b>\$ 61,961,860</b>	<b>\$ 3,330,631</b>	<b>5.7%</b>
<b>CAPITAL FUND REVENUES</b>			-	
<i>Fund Balance Appropriation</i>	\$ 637,909	\$ 255,091	(382,818)	-60.0%
<i>Other Local Sources</i>	\$ 35,000		(35,000)	-100.0%
<i>Federal and State Sources</i>		\$ 313,685	313,685	
<i>Proceeds from Indebtedness</i>	\$ 515,091	\$ 2,200,000	1,684,909	327.1%
<b>SUBTOTAL CAPITAL REVENUES</b>	<b>\$ 1,188,000</b>	<b>\$ 2,768,776</b>	<b>1,580,776</b>	<b>133.1%</b>
<b>CAPITAL FUND EXPENDITURES</b>	<b>\$ 1,188,000</b>	<b>\$ 2,768,776</b>	<b>1,580,776</b>	<b>133.1%</b>
<b>ENTERPRISE FUND REVENUES</b>			-	
<i>Recreation Program Fund</i>	\$ 60,322	\$ 47,200	(13,122)	-21.8%
<i>County Landfill</i>	\$ 296,975	\$ 199,500	(97,475)	-32.8%
<i>Fork Union Sanitary District</i>	\$ 411,156	\$ 400,808	(10,348)	-2.5%
<i>Utility Fund</i>	\$ 1,636,881	\$ 107,000	(1,529,881)	-93.5%
<i>School Food Service</i>	\$ 1,734,994	\$ 1,734,994	-	0.0%
<b>SUBTOTAL ENTERPRISE REVENUES</b>	<b>\$ 4,140,328</b>	<b>\$ 2,489,502</b>	<b>(1,650,826)</b>	<b>-39.9%</b>
<b>ENTERPRISE FUND EXPENDITURES</b>			-	
<i>Recreation Program Fund</i>	\$ 60,322	\$ 47,200	(13,122)	-21.8%
<i>County Landfill</i>	\$ 296,975	\$ 222,165	(74,810)	-25.2%
<i>Fork Union Sanitary District</i>	\$ 411,156	\$ 400,808	(10,348)	-2.5%
<i>Utility Fund</i>	\$ 1,636,881	\$ 221,802	(1,415,079)	-86.4%
<i>School Food Service</i>	\$ 1,734,994	\$ 1,734,994	-	0.0%
<b>SUBTOTAL ENTERPRISE EXPENDITURES</b>	<b>\$ 4,140,328</b>	<b>\$ 2,626,969</b>	<b>(1,513,359)</b>	<b>-36.6%</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 63,959,557</b>	<b>\$ 67,357,605</b>	<b>3,398,048</b>	<b>5.3%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 63,959,557</b>	<b>\$ 67,357,605</b>	<b>3,398,048</b>	<b>5.3%</b>

## OPERATING REVENUE SUMMARY

DESCRIPTION	FY08 Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR  FY09 to FY10	% INCR/ DECR  FY09 to FY10
TOTAL REV. FROM GENERAL PROPERTY TAXES	18,748,144	21,116,485	21,260,110	21,427,669	167,559	0.8%
TOTAL OTHER LOCAL TAXES	3,241,700	3,404,360	3,686,189	3,735,500	49,311	1.3%
TOTAL PERMITS/FEES/LICENSES	438,000	399,327	406,422	563,756	157,334	38.7%
TOTAL COURT FINES & FORFEITURES	75,500	17,895	20,700	31,400	10,700	51.7%
TOTAL REVENUE USE OF MONEY/PROPERTY	553,067	548,732	715,000	345,000	-370,000	-51.7%
TOTAL CHARGES FOR SERVICES	140,850	59,702	129,809	67,675	-62,134	-47.9%
TOTAL MISCELLANEOUS REVENUE	64,081	224,804	40,000	60,600	20,600	51.5%
TOTAL RECOVERED COSTS	7,000	78,224	62,517	92,460	29,943	47.9%
TOTAL NON-CATEGORICAL AID - STATE	61,982	174,692	67,982	151,000	83,018	122.1%
TOTAL SHARED EXPENSES-CONST. OFF	1,764,939	1,829,129	1,837,034	1,868,610	31,576	1.7%
TOTAL CATEGORICAL AID-STATE	4,449,006	4,431,170	4,558,605	4,500,235	-58,370	-1.3%
TOTAL FEDERAL REVENUE	0	86,276	68,277	66,415	-1,862	-2.7%
TOTAL FUND BALANCE APPROPRIATIONS	0	0	0	350,000	350,000	
TOTAL FUND TRANSFERS	0	46,525	0	0	0	
<b>TOTAL REVENUE GENERAL FUND:</b>	<b>29,544,269</b>	<b>32,417,322</b>	<b>32,852,645</b>	<b>33,260,320</b>	<b>407,675</b>	<b>1.2%</b>
Debt Service - State	142,667	145,997	142,667	0	-142,667	-100.0%
Debt Service - Other Local	0	32,309	19,321	3,936,836	3,917,515	20275.9%
Social Services Fund - State	853,633	460,720	591,015	541,895	-49,120	-8.3%
Social Services Fund - Federal	1,153,275	931,446	1,199,939	987,121	-212,818	-17.7%
Grants - Federal, State & Local	9,204	130,803			0	
Education - State	19,832,193	18,846,530	21,964,080	21,087,712	-876,368	-4.0%
Education - Federal	1,386,100	1,400,454	1,386,100	1,732,100	346,000	25.0%
Education - Other Local	553,343	597,694	553,343	553,343	0	0.0%
<b>SUBTOTAL:</b>	<b>23,930,415</b>	<b>21,927,735</b>	<b>25,856,465</b>	<b>28,839,007</b>	<b>2,982,542</b>	<b>11.5%</b>
					0	
<b>TOTAL ALL OPERATIONS:</b>	<b>53,474,684</b>	<b>54,345,056</b>	<b>58,709,110</b>	<b>62,099,327</b>	<b>3,390,217</b>	<b>5.8%</b>

## SPECIAL FUNDS REVENUE SUMMARY

	FY08 Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$INCR/ DECR FY09 to FY10	% INCR/ DECR FY09 to FY10
<b>SPECIAL FUNDS</b>						
Capital Improvements Prog						
Local (other than GF)	978,370	255,294	672,909	255,091	-417,818	-62.1%
State/Federal	679,468	39,709	0	313,685	313,685	
Other Sources	3,531,200	9,400,000	515,091	2,200,000	1,684,909	327.1%
FUSD Revenue	313,000	328,873	411,156	400,808	-10,348	-2.5%
Landfill Revenues	1,144,387	428,668	296,975	199,500	-97,475	-32.8%
Utility Fund	22,000	62,306	1,559,000	107,000	-1,452,000	-93.1%
School Cafeteria Fund	1,668,263	1,668,263	1,734,994	1,734,994	0	0.0%
Recreation Program Fund	67,900	49,505	60,322	47,200	-13,122	-21.8%
					0	
<b>SUBTOTAL:</b>	<b>8,404,588</b>	<b>10,493,914</b>	<b>5,250,447</b>	<b>5,258,278</b>	7,831	0.1%
					0	
<b>TOTAL REVENUES:</b>	<b>61,879,272</b>	<b>64,838,970</b>	<b>63,959,557</b>	<b>67,357,605</b>	3,398,048	5.3%

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

## OPERATING EXPENDITURES SUMMARY

DEPARTMENT	FY08 Budget	FY08 Actual	FY09 Budget	FY10 Adopted Budget	\$INCR/ DECR	%INCR/ DECR
LEGISLATIVE	145,400	147,671	140,664	134,964	-5,700	-4.1%
GENERAL & FINANCIAL ADMIN	1,723,595	1,699,797	1,783,682	1,690,171	-93,511	-5.2%
BOARD OF ELECTIONS	156,556	152,178	165,047	146,718	-18,329	-11.1%
JUDICIAL ADMINISTRATION	566,970	624,618	663,584	612,507	-51,077	-7.7%
COMMONWEALTH'S ATTORNEY	342,665	354,685	369,767	364,386	-5,381	-1.5%
PUBLIC SAFETY	2,429,537	2,657,963	3,025,368	2,950,664	-74,704	-2.5%
FIRE & RESCUE SERVICES	775,806	1,229,568	611,021	506,439	-104,582	-17.1%
CORRECTION & DETENTION	235,200	88,156	332,300	596,814	264,514	79.6%
INSPECTIONS	177,234	171,064	241,228	231,132	-10,096	-4.2%
ANIMAL CONTROL	174,709	159,847	192,182	191,389	-793	-0.4%
PUBLIC WORKS	1,213,761	1,308,210	1,339,432	1,341,196	1,764	0.1%
HEALTH	285,000	284,900	263,622	263,622	0	0.0%
COMPREHENSIVE SERVICES	2,000,457	2,133,795	2,132,621	2,126,541	-6,080	-0.3%
PARKS & RECREATION	485,539	518,921	536,914	503,755	-33,159	-6.2%
LIBRARY	252,261	258,969	255,230	235,273	-19,957	-7.8%
PLANNING & DEVELOPMENT	372,738	373,270	413,213	396,003	-17,210	-4.2%
COOPERATIVE EXTENSION	73,600	61,216	74,100	63,300	-10,800	-14.6%
NONDEPARTMENTAL	1,257,235	541,670	995,914	1,007,107	11,193	1.1%
<b>SUBTOTAL:</b>	<b>12,668,263</b>	<b>12,766,498</b>	<b>13,535,889</b>	<b>13,361,981</b>	<b>-173,908</b>	<b>-1.3%</b>

OTHER FUND OR PROGRAM	FY08 Budget	FY08 Actual	FY09 Budget	FY10 Adopted Budget	\$INCR/ DECR	%INCR / DECR
Debt Service Fund	1,741,521	1,732,591	3,289,601	7,899,540	4,609,939	140.1%
Social Services Fund	2,687,398	0	2,589,389	2,327,184	-262,205	-10.1%
School Fund	36,343,976	36,343,976	39,216,350	38,373,155	-843,195	-2.2%
State Grants	9,204				0	
<b>SUBTOTAL:</b>	<b>40,782,099</b>	<b>38,076,567</b>	<b>45,095,340</b>	<b>48,599,879</b>	<b>3,504,540</b>	<b>7.8%</b>
<b>TOTAL - ALL OPERATIONS:</b>	<b>53,450,362</b>	<b>50,843,066</b>	<b>58,631,229</b>	<b>61,961,861</b>	<b>3,330,632</b>	<b>5.7%</b>

SPECIAL FUNDS	FY08 Budget	FY08 Actual	FY09 Budget	FY10 Adopted Budget	\$INCR/ DECR	%INCR / DECR
Capital Improvements Prog	5,189,038	5,225,142	1,188,000	2,768,776	1,580,776	133.1%
FUSD Operational	258,512	373,366	351,636	341,288	-10,348	-2.9%
FUSD Debt Service	59,520	31,742	59,520	59,520	0	0.0%
Landfill Expenditures	1,148,724	756,721	296,975	222,165	-74,810	-25.2%
Utility Fund Expenditures	61,953	93,271	1,636,881	221,802	-1,415,079	-86.4%
School Cafeteria Fund	1,668,263	1,668,263	1,734,994	1,734,994	0	
Recreation Program Fund	67,900	65,378	60,322	47,200	-13,122	-21.8%
<b>SUBTOTAL:</b>	<b>8,453,910</b>	<b>8,213,884</b>	<b>5,328,328</b>	<b>5,395,745</b>	<b>67,417</b>	<b>1.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$61,904,272</b>	<b>\$59,056,949</b>	<b>\$63,959,557</b>	<b>\$67,357,605</b>	<b>\$3,398,049</b>	<b>5.3%</b>



## 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 recent economic downturn has impacted Fluvanna County significantly. Declining state, federal and local revenues have made it very difficult to estimate the FY10 revenue projections. The decline in the housing market has been evidenced locally in the declining real property tax collections.

Within the past year the local unemployment rate rose from 2.8 in April 2008 to 5.7 percent in March 2009. However, the area unemployment rate is lower than the State at 7 percent and United States at 9 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. Unfortunately, FY 2010 has been less than ideal with inflation and expenditures exceeding revenue growth.

Locally, the fiscal year 2010 General Fund Budget reflects an increase in general property tax revenues of 0.8% or \$167,559, compared to the fiscal year 2009 Adopted Budget. This is indicative of the 2¢ increase the Real Estate Property Tax and zero increase in the Personal Property Tax Rate. The Board of Supervisors decided to retain 5¢ 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 42 percent of the total FY2010 Revenue; State and federal revenues are expected to provide 11 percent, or \$6.6 million of the total FY2010 Revenue.

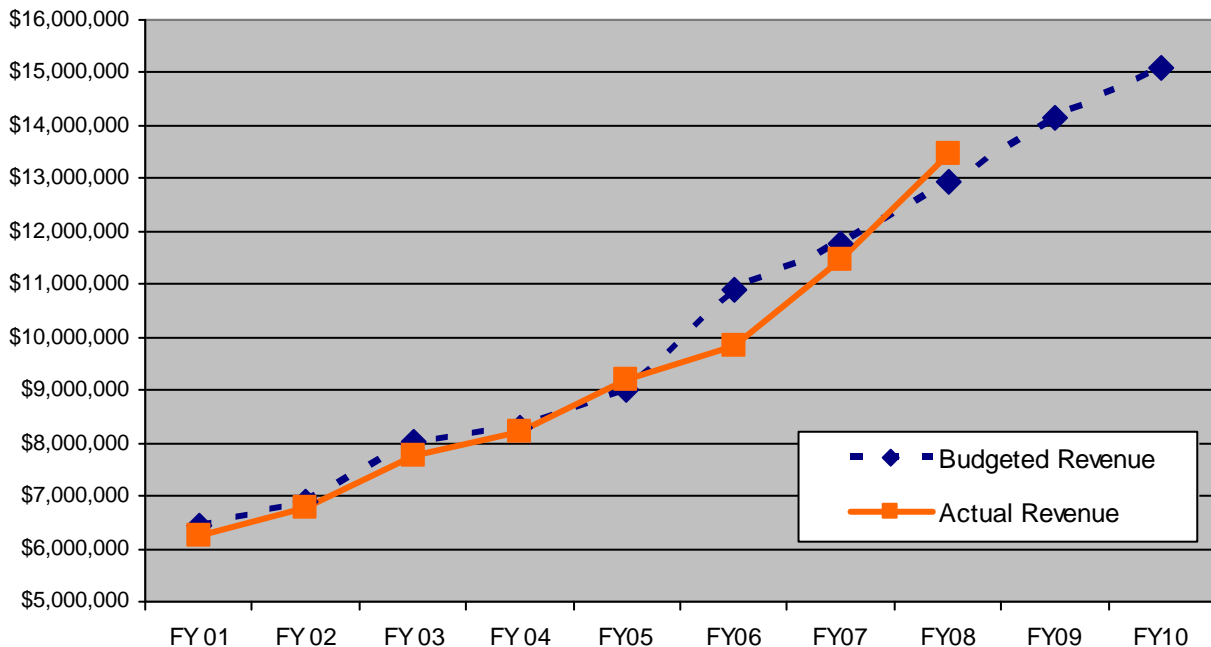
One of the Treasurer's responsibilities is to manage the County's Investment program. Funds are invested in securities, as outlined in the Virginia Public Deposits Act and the Code of Virginia. The investment interest income for FY2010 is stated at \$345,000, a sharp decline from \$715,000 in FY2009. Another example of the negative impact the ripple effect the economic downturn has had on localities.

## REAL PROPERTY TAXES

Real property tax revenues are projected to increase 6.7%, and will constitute 35 percent of the County's local General Fund revenues for fiscal year 2010. A tax rate increase was adopted by the Board of Supervisors at their April 15<sup>th</sup>, 2009 meeting. The rate will increase from \$0.48 to \$0.50 for the tax year 2009 and fiscal year 2010. Five 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	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR <i>FY09 to FY10</i>	% INCR/ DECR <i>FY09 to FY10</i>
<b>*** Real Property Taxes ***</b>						
REAL ESTATE TAXES 1978-2000		135,235				
Real Estate Taxes - 2007 1st Half	6,315,337	7,155,502				
Real Estate Taxes - 2007 2nd Half	6,315,337	6,142,762				
Real Estate Taxes - 2008 1st Half			7,056,000			
Real Estate Taxes - 2008 2nd Half			7,056,000			
Real Estate Taxes - 2009 1st Half				7,533,750	477,750	6.77%
Real Estate Taxes - 2009 2nd Half				7,533,750	0	0.00%
Overpayment of Taxes		17,192				
Rollback Taxes	30,000	35,576	35,000	25,000	10,000	-29.0%
Service Charge-Tax Exempt Prop.						
<b>TOTAL:</b>	<b>12,660,674</b>	<b>13,451,883</b>	<b>14,147,000</b>	<b>15,092,500</b>	<b>945,500</b>	<b>-22.23%</b>

## Real Property Taxes

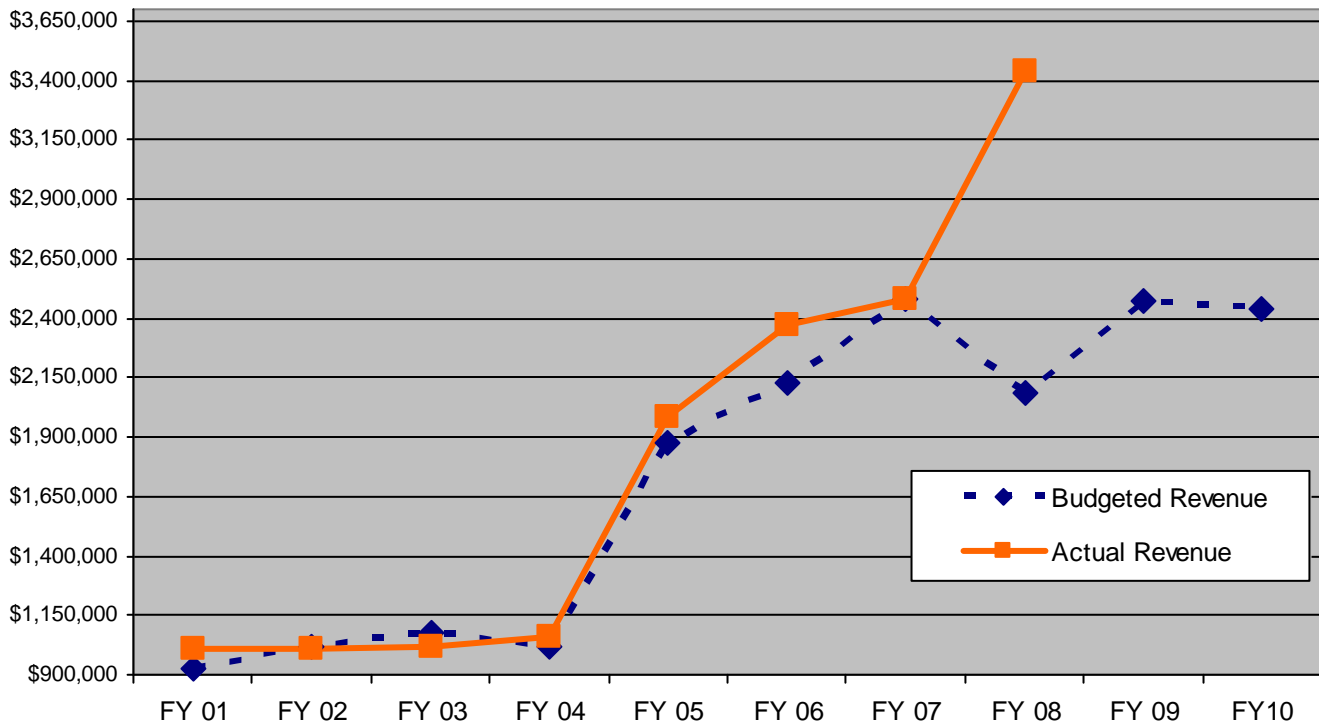


## PS CORPORATION TAXES

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 FY2010 equate to 4 percent of the general fund revenues.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR FY09 to FY10	% INCR/ DECR FY09 to FY10
<b>*** PS Corporation Taxes ***</b>						
PSC Collections 2000-2006						
PSC Taxes - 2007 1st Half	1,042,750	1,248,472				
PSC Taxes - 2007 2nd Half	1,042,750	2,193,224				
PSC Taxes - 2008 1st Half			1,236,000			
PSC Taxes - 2008 2nd Half			1,236,000			
PSC Taxes - 2009 1st Half				1,218,510	-17,491	-1.4%
PSC Taxes - 2009 2nd Half				1,218,510	-17,491	-1.4%
<b>TOTAL:</b>	<b>2,085,500</b>	<b>3,441,696</b>	<b>2,472,000</b>	<b>2,437,019</b>	<b>-34,982</b>	<b>-2.8%</b>

## PS CORPORATION TAXES

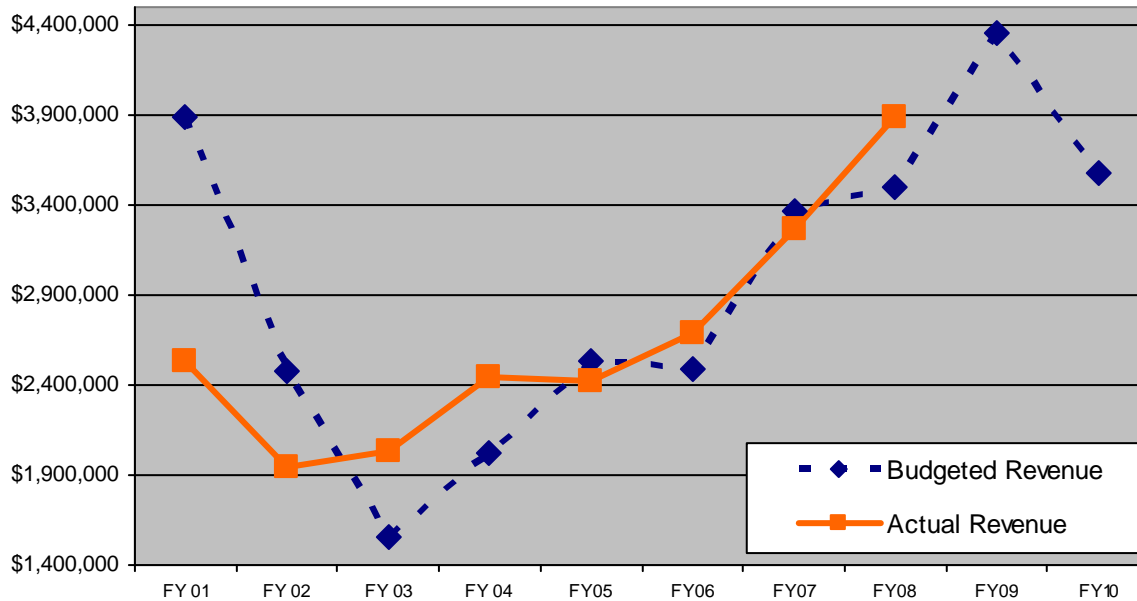


## PERSONAL PROPERTY TAXES

Personal property tax is levied on the tangible property of individuals and businesses. This is primarily associated with automobiles. The personal property rate for FY2009 – 2010 is set at \$3.85 per \$100. The significant downward slope in FY03 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. The significant decline in FY10 is the result of declining tax collections caused by the difficult economic times.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>PP TAXES 1978-2006</b>		68,253				
PP Taxes - 2007 1st Half	1,839,485	2,089,661				
PP Taxes - 2007 2nd Half	1,839,485	1,728,584				
PP Taxes - 2008 1st Half			2,180,390			
PP Taxes - 2008 2nd Half			2,180,390			
PP Taxes - 2009 1st Half				1,788,075	-392,315	-21.9%
PP Taxes - 2009 2nd Half				1,788,075	-392,315	-21.9%
<b>TOTAL:</b>	<b>3,678,970</b>	<b>3,886,498</b>	<b>4,360,780</b>	<b>3,576,150</b>	<b>-784,630</b>	<b>-21.9%</b>

### Personal Property Taxes

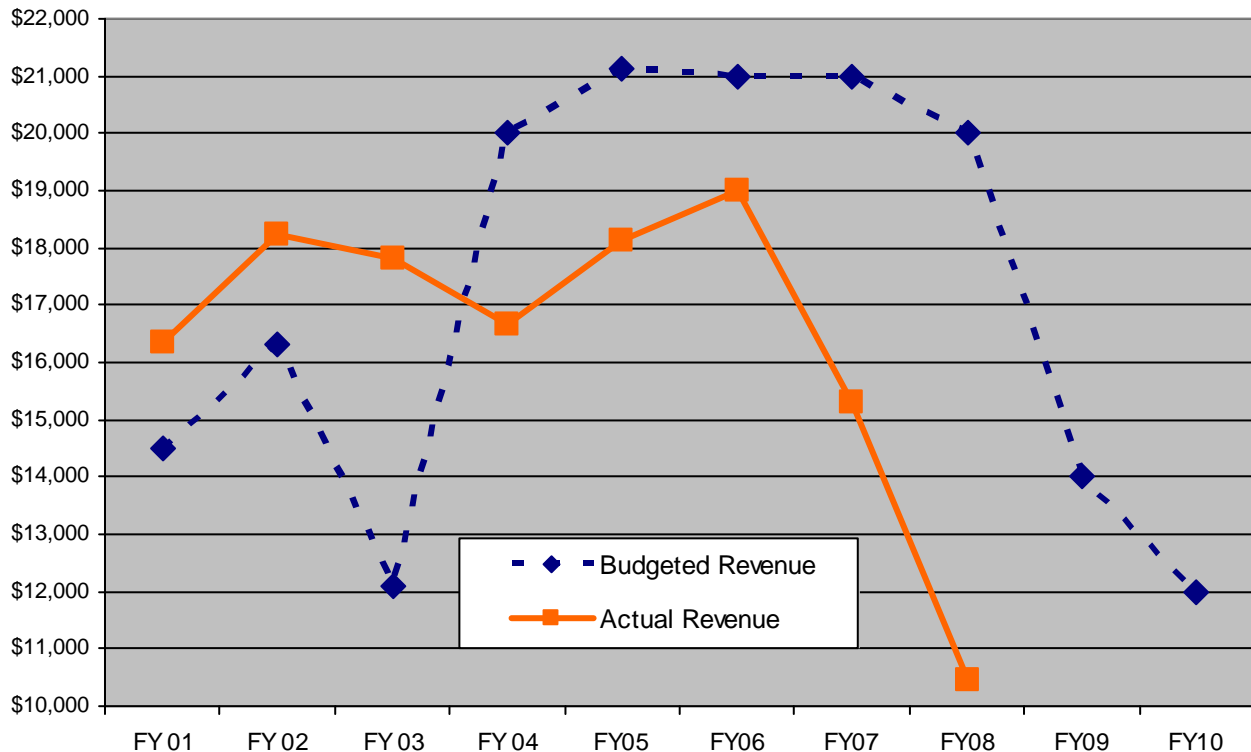


## MOBILE HOME TAXES

The mobile home tax rate for FY2009 – 2010 has been set at \$0.52 per \$100; the same as the real property tax rate. Mobile home taxes are projected to decrease by 14.3% in FY2010 and make up less than 1 percent of the total general fund revenues.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>*** Mobile Home Taxes ***</b>						
MH Collections 1999-2006		867				
Mobile Home Taxes - 2007 1st Half	10,000	4,951				
Mobile Home Taxes - 2007 2nd Half	10,000	4,641				
Mobile Home Taxes - 2008 1st Half			7,000			
Mobile Home Taxes - 2008 2nd Half			7,000			
Mobile Home Taxes - 2009 1st Half				6,000	-1,000	-14.3%
Mobile Home Taxes - 2009 2nd Half				6,000	-1,000	-14.3%
<b>TOTAL:</b>	<b>20,000</b>	<b>10,459</b>	<b>14,000</b>	<b>12,000</b>	<b>-2,000</b>	<b>14.3%</b>

### Mobile Home Taxes

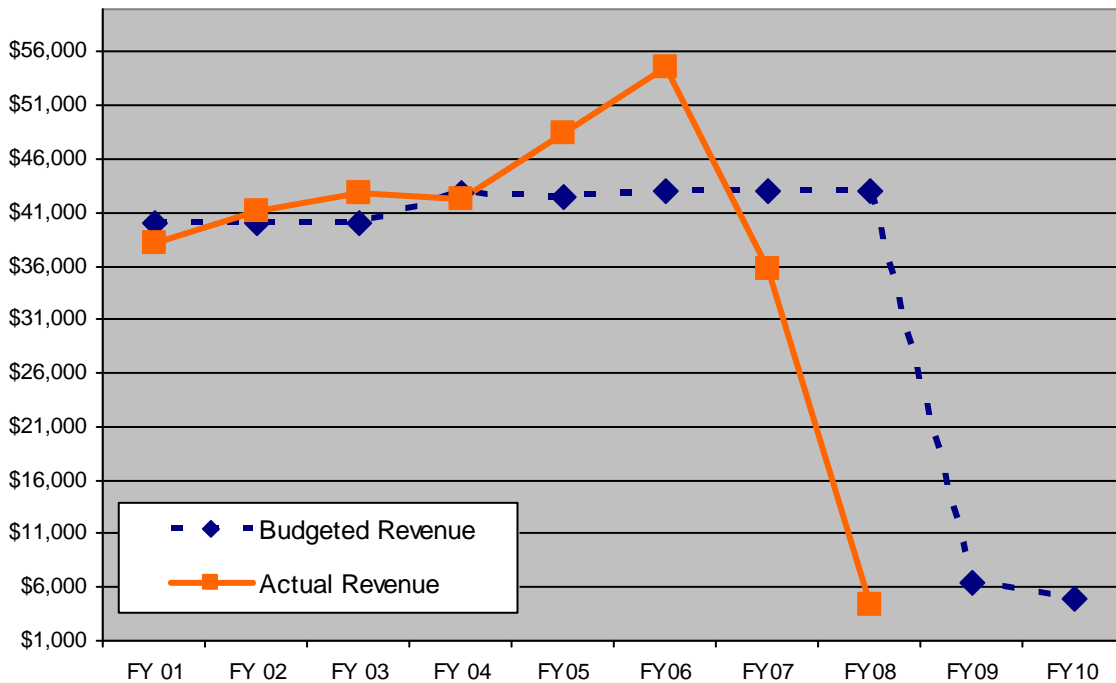


## MACHINERY AND TOOL TAXES

The Machinery and Tools tax rate is set at \$2.00 per \$100 for FY 2009 – 2010. This rate has remained unchanged for the past 11 years. Revenues for this particular tax decreased significantly in FY2009 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	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
<i>FY09 to FY10</i> <i>FY09 to FY10</i>						
<b>*** Machinery &amp; Tools Taxes ***</b>						
M & T Taxes - 2007 1st Half	21,500	0				
M & T Taxes - 2007 2nd Half	21,500	4,443				
M&T Taxes - 2008 1st Half			3,165			
M&T Taxes - 2008 2nd Half			3,165			
M&T Taxes - 2009 1st Half				2,500	-665	-21.0%
M&T Taxes - 2009 2nd Half				2,500	-665	-21.0%
<b>TOTAL:</b>	<b>43,000</b>	<b>4,443</b>	<b>6,330</b>	<b>5,000</b>	<b>-1,330</b>	<b>21.0%</b>

### Machinery and Tools Taxes

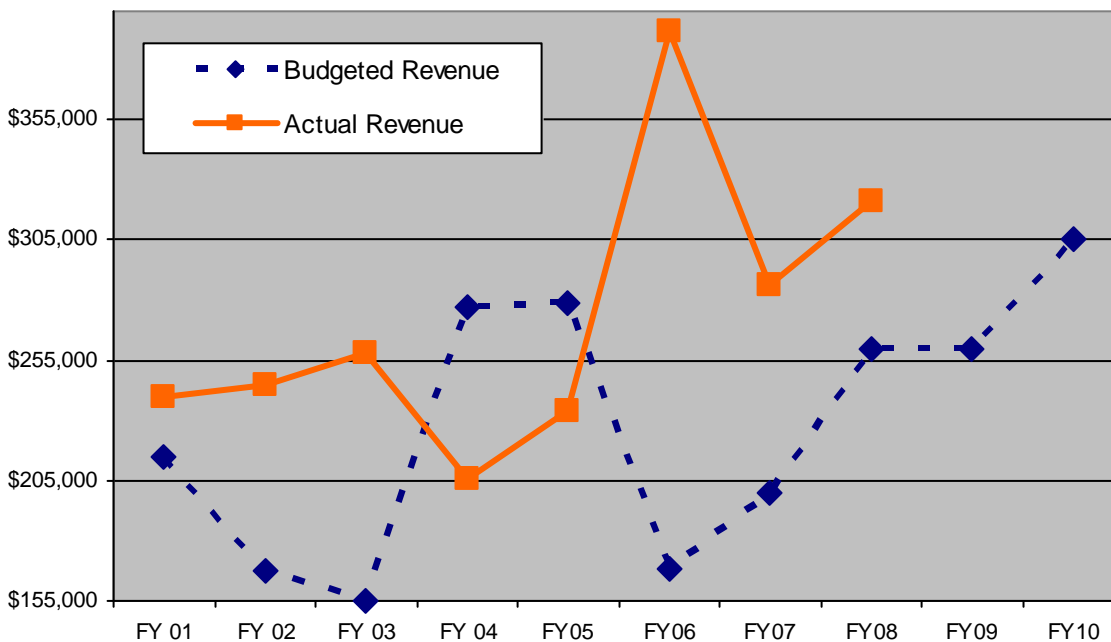


## ***PENALTIES AND INTEREST***

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	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>*** Penalties &amp; Interest ***</b>						
Penalties-All Property Taxes	200,000	247,151	200,000	225,000	25,000	-12.5%
Interest-All Property Taxes	60,000	74,354	60,000	80,000	20,000	-33.3%
					0	
<b>TOTAL:</b>	<b>260,000</b>	<b>321,505</b>	<b>260,000</b>	<b>305,000</b>	<b>45,000</b>	<b>-17.3%</b>

### **Penalties and Interest**



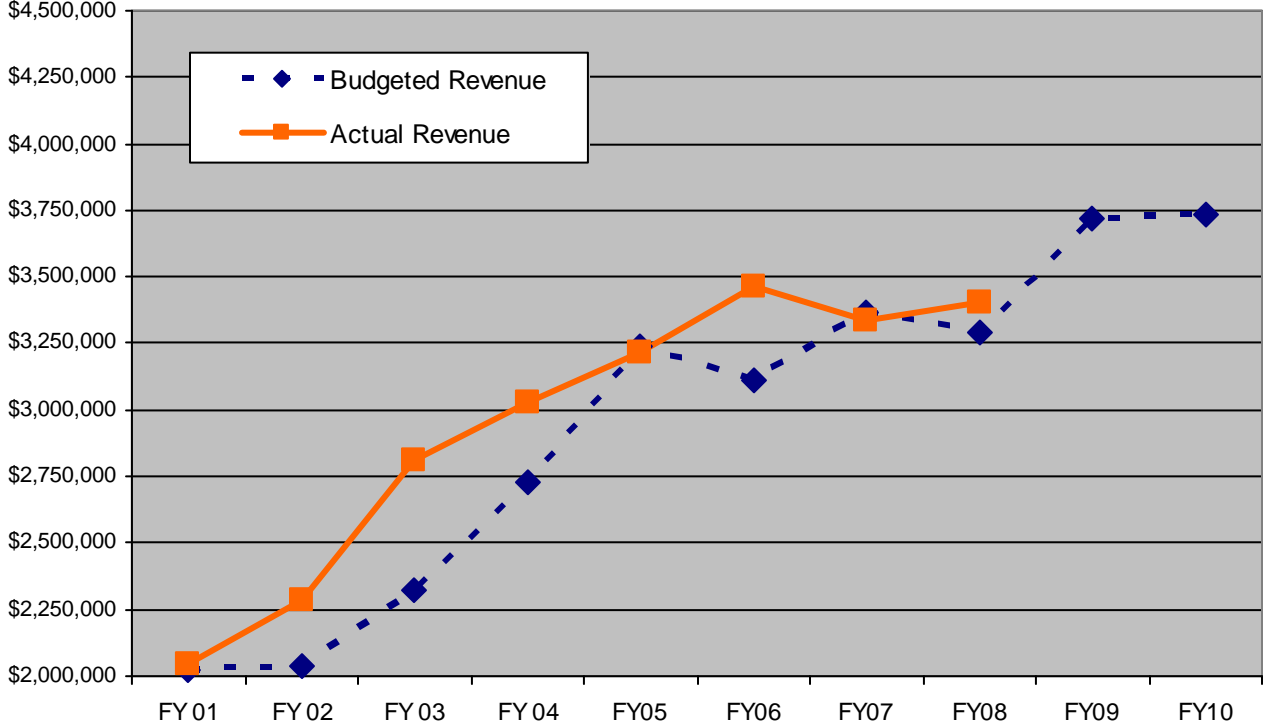
## OTHER LOCAL TAXES

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 1.3%.

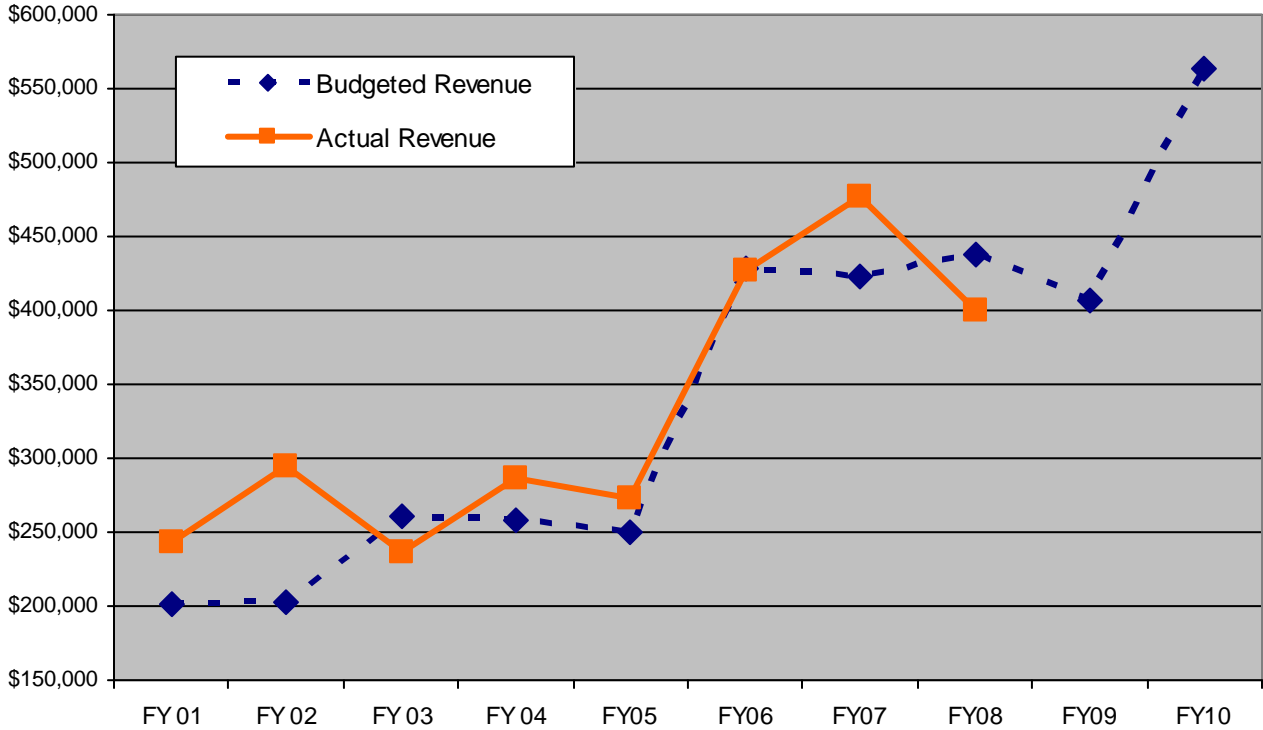
Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>OTHER LOCAL TAXES</b>						
<b>*** Local Sales and Use Taxes ***</b>						
Local Sales and Use Taxes	900,000	1,072,779	1,200,000	1,300,000	100,000	7.7%
Sales Tax - Columbia & Scottsville		2,472	2,000		-2,000	
<b>TOTAL:</b>	<b>900,000</b>	<b>1,070,307</b>	<b>1,202,000</b>	<b>1,300,000</b>	<b>98,000</b>	<b>7.5%</b>
<b>*** Communication Taxes ***</b>						
Consumer Utility Taxes (elec/gas)	1,000,000	408,034	1,400,000	415,000	-985,000	-237.3%
CUT - Cellular Phone		1				
Communication Taxes		961,467		1,000,000	1,000,000	100.0%
<b>TOTAL:</b>	<b>1,000,000</b>	<b>1,369,503</b>	<b>1,400,000</b>	<b>1,415,000</b>	<b>15,000</b>	<b>1.1%</b>
<b>*** Gross Receipts Tax ***</b>						
Gross Receipts Tax – Utility	100,000	96,536	85,000	95,000	10,000	10.5%
<b>TOTAL:</b>	<b>100,000</b>	<b>96,536</b>	<b>85,000</b>	<b>95,000</b>	<b>10,000</b>	<b>10.5%</b>
<b>*** Motor Vehicle Licenses ***</b>						
Motor Vehicle Licenses - 2007	425,000	368,629				
Administrative Fee Vehicle License			400,000	400,000	0	0.0%
<b>TOTAL:</b>	<b>425,000</b>	<b>368,629</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0.0%</b>
<b>*** Bank Stock Taxes ***</b>						
Bank Stock Taxes	50,000	36,538	50,000	50,000	0	0.0%
<b>TOTAL:</b>	<b>50,000</b>	<b>36,538</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>
<b>*** Taxes on Recordation/Wills ***</b>						
Recordation Taxes on Deeds	625,000	377,965	450,000	375,000	-75,000	-20.0%
Tax on Wills	130,000	84,855	87,489	100,000	12,511	12.5%
<b>TOTAL:</b>	<b>755,000</b>	<b>462,820</b>	<b>537,489</b>	<b>475,000</b>	<b>-62,489</b>	<b>-13.2%</b>
<b>***E911 Local Taxes***</b>						
Proceeds from Sale of E911 Maps	900	27	900		-900	
Address Plate Fees (E911)	10,800	0	10,800	500	-10,300	-2060.0%
<b>TOTAL:</b>	<b>11,700</b>	<b>27</b>	<b>11,700</b>	<b>500</b>	<b>-11,200</b>	<b>-2240.0%</b>
<b>TOTAL OTHER LOCAL TAXES</b>	<b>3,241,700</b>	<b>3,404,360</b>	<b>3,686,189</b>	<b>3,735,500</b>	<b>49,311</b>	<b>1.3%</b>



# Other Local Taxes



# Permits, Fees and Licenses

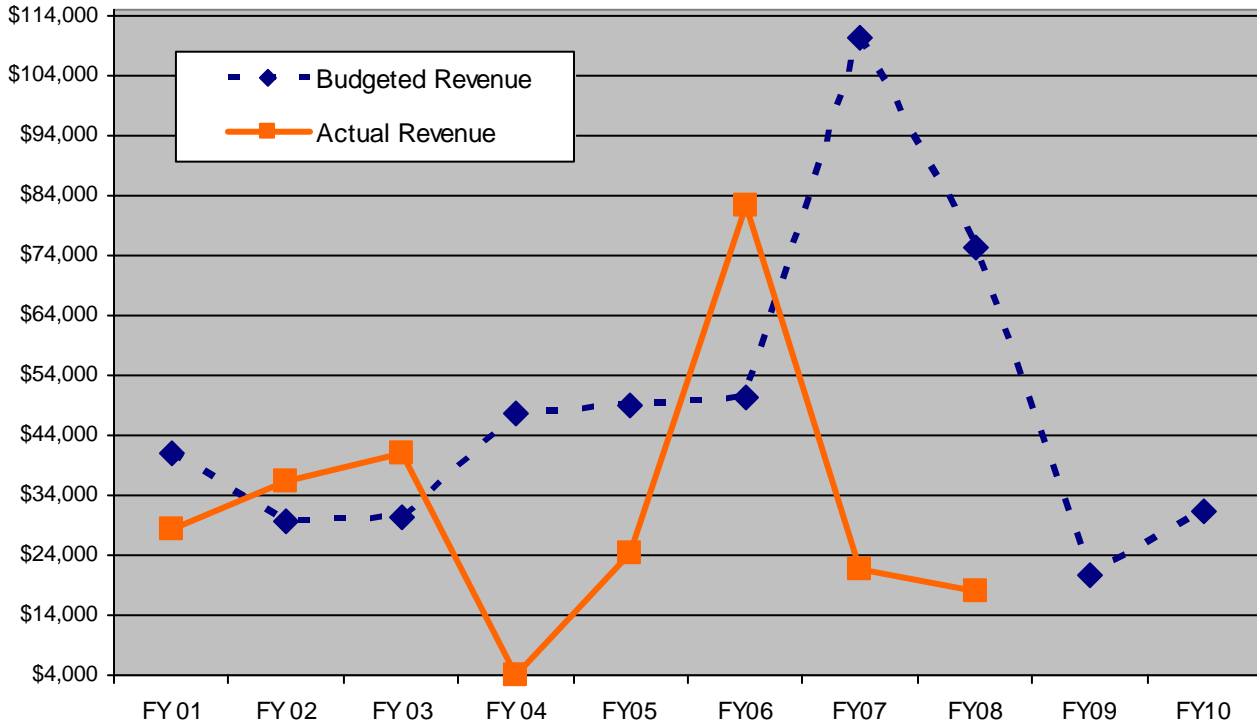


## **PERMITS, FEES & LICENSES**

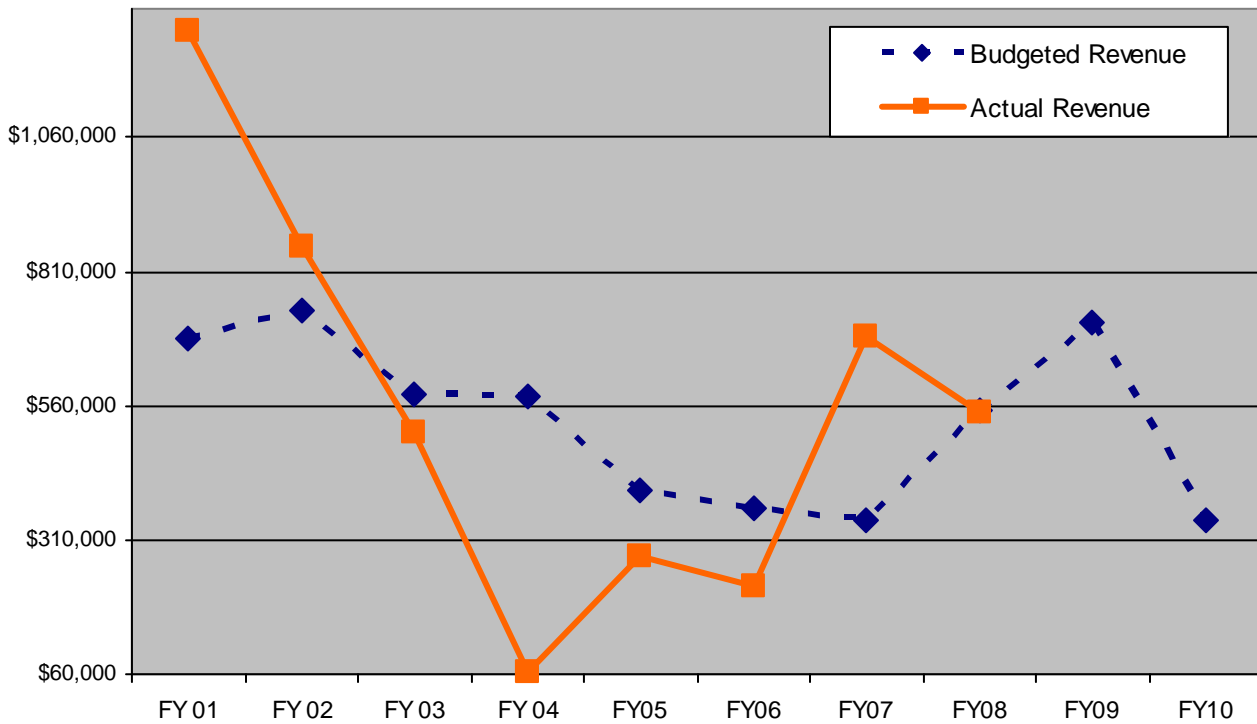
Permits, Fees and License revenue consists of collections from dog tags fees, land use application fees, sign permits, zoning and subdivision permits, building permits, well and septic permits, land disturbing permits, concealed weapon permits, soil reviews and recreation program fees. The decline in the housing market has had a tremendous impact on both of these revenue streams. In FY2010 the building and planning department fee schedules were increased to meet regional standards. Permits, Fees and License revenues make up less than 1 percent of the general fund revenues.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>*** Animal Licenses ***</b>						
Dog Tags - 2007	6,500	1,903				
Dog Tags - 2008		11,437	7,500	15,000	7,500	-100.0%
<b>TOTAL:</b>	<b>6,500</b>	<b>13,340</b>	<b>7,500</b>	<b>15,000</b>	7,500	-100.0%
					0	
<b>*** Fees ***</b>						
Conservation Easement Fee		1,500		750	750	
Address Plate Fees		6,885		4,000	4,000	
Replacement E911 Address Plate Fees				84		
<b>TOTAL:</b>	<b>0</b>	<b>8,469</b>	<b>0</b>	<b>4,750</b>	4,750	
<b>*** Permits and Other Licenses ***</b>						
Land Use Application Fees	1,200	2,105	1,200	1,000	-200	16.7%
Sign Permit (911A Surcharge)	1,600	984		906	906	
Sign Permits (Planning)		2,200	0	2,500	2,500	
Zoning and Subdivision Permits	22,500	17,270		11,000	11,000	
Building Permits	174,000	116,859	135,450	225,000	89,550	-66.1%
Text Amendments		1,000		3,000	3,000	
Site Plan Review	12,000	6,650	9,500	10,000	500	-5.3%
Rezoning	12,000	10,179	12,000	10,000	-2,000	16.7%
Variances	3,000	3,300	3,000	3,000	0	0.0%
Miscellaneous Requests	0	258	0	59,000	59,000	
Subdivision & Plat Review	35,000	11,350	19,370	20,000	630	-3.3%
Special Use Permits	10,000	7,100	10,000	6,000	-4,000	40.0%
Land Disturbing Permits	40,000	45,377	58,000	45,000	-13,000	22.4%
Concealed Weapon Permit Fees		7,980		8,000	8,000	
GIS Parcel Fee	8,000	2,700	7,500	6,000	-1,500	20.0%
Road Maintenance Agreement Rev.	2,000	850	1,000	400	-600	60.0%
Dedication Common Land Review				400	400	
Homeowner's Association Review	1,600	600	1,000	800	-200	20.0%
Street Sign Installation	1,600	1,000	800		-800	100.0%
Soil Review Well & Septic Permits (HD)				7,925	5,000	7,500
<b>*** Recreation Programs ***</b>						
Recreation Program Fees	107,000	131,832	135,102	115,000	-20,102	14.9%
					0	
<b>TOTAL:</b>	<b>431,500</b>	<b>377,519</b>	<b>398,922</b>	<b>544,006</b>	145,084	-36.4%
<b>TOTAL Permits/Fees/Licenses</b>	<b>438,000</b>	<b>399,327</b>	<b>406,422</b>	<b>563,756</b>	157,334	-38.7%

## 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.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>***Court Fines &amp; Forfeitures***</b>						
Interest on Fines and Forfeitures	500	527	700	1,400	700	-100.0%
Court Fines and Forfeitures	75,000	17,149	20,000	30,000	10,000	-50.0%
Court Appointed Atty Refunds		219			0	
<b>TOTAL:</b>	<b>75,500</b>	<b>17,895</b>	<b>20,700</b>	<b>31,400</b>	<b>10,700</b>	<b>-51.7%</b>

## 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. The recent economic downturn and declining interest rates have significantly impacted the FY2010 estimates.

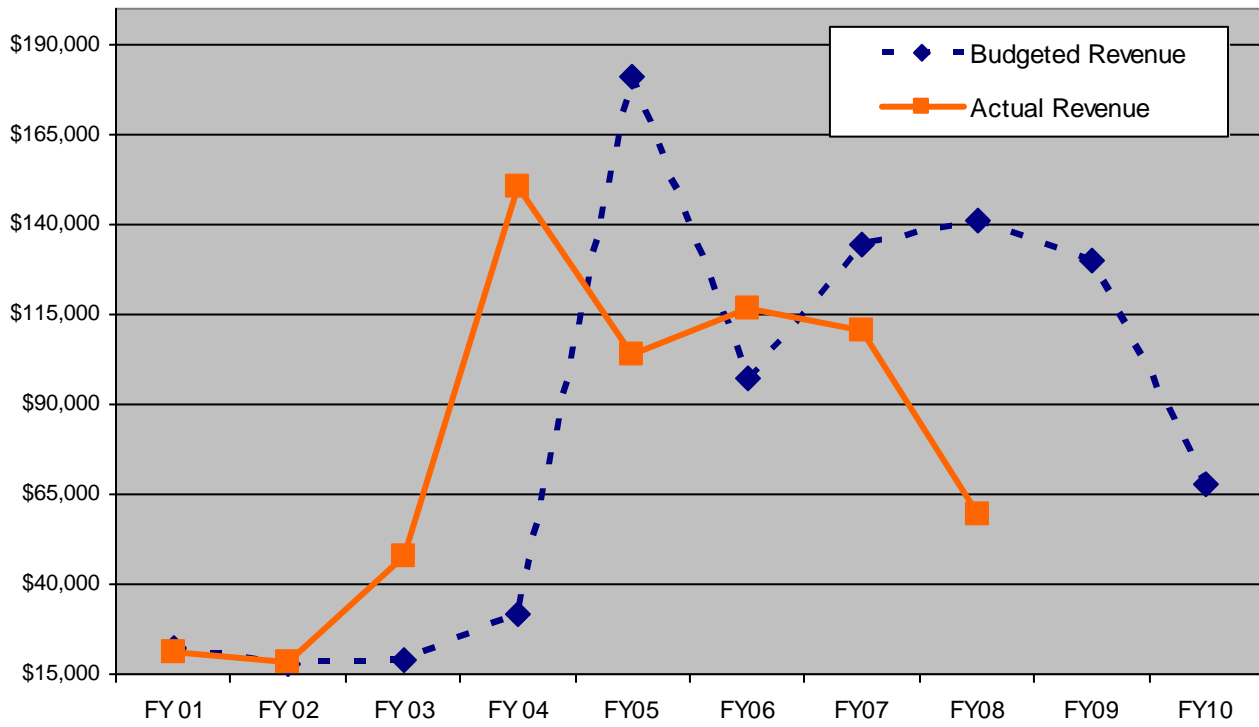
Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>*** Revenue From Use of Money ***</b>						
Interest on Money Market Account		425,631	90,000	275,000	185,000	-205.6%
Interest on Custody Account	535,067	97,597	600,000	45,000	-555,000	92.5%
<b>TOTAL:</b>	<b>535,067</b>	<b>523,228</b>	<b>690,000</b>	<b>320,000</b>	<b>-370,000</b>	<b>53.6%</b>
<b>*** Revenue Use of Property ***</b>						
Rental of General Property	18,000	25,504	25,000	25,000	0	0.0%
	<b>553,067</b>	<b>548,732</b>	<b>715,000</b>	<b>345,000</b>	<b>-370,000</b>	<b>-51.7%</b>

## CHARGES FOR SERVICES

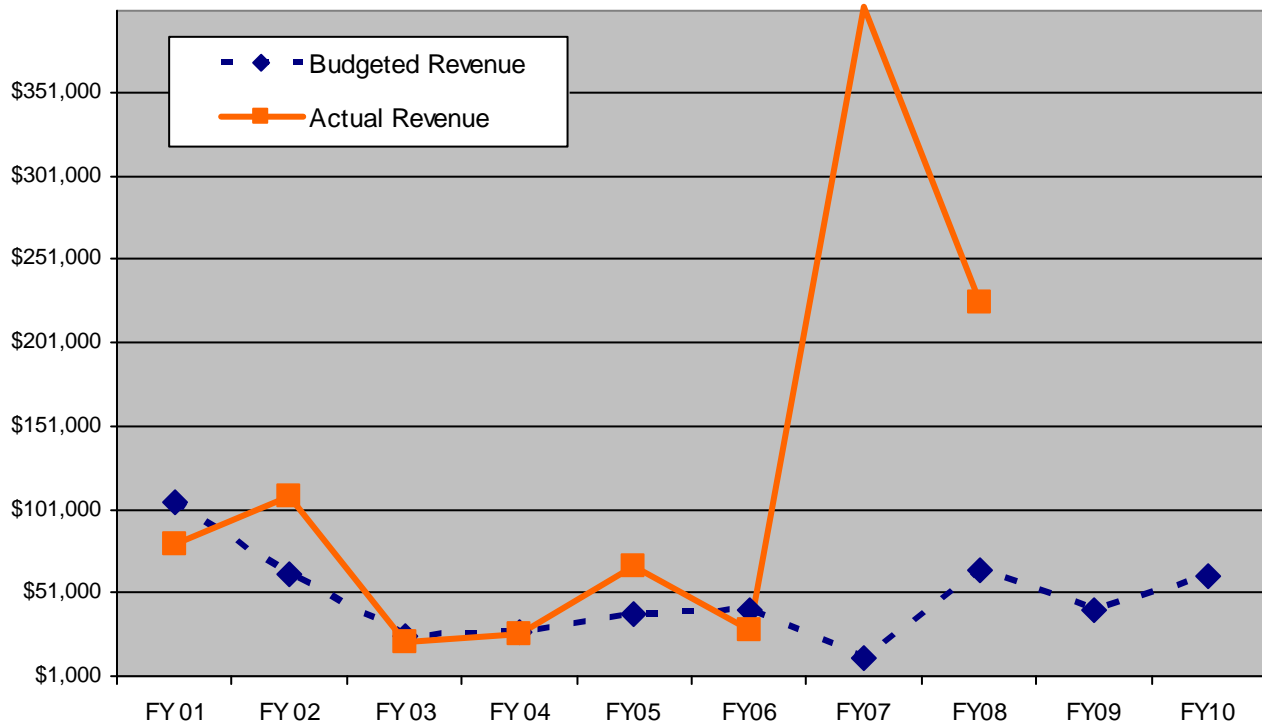
Localities are authorized by the Virginia Code to assess a fee for the maintenance, renovation and construction of the courthouse. A set amount is assessed on every civil filing. In 2007 the General Assembly amended Virginia Code § 53.1-120 to authorize localities to increase to ten dollars the maximum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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>CHARGES FOR SERVICES</b>						
<b>*** Court Costs ***</b>						
Fees of Clerk of Circuit Court	15,000	0	16,784	0	-16,784	100.0%
Excess Fees of Clerks	84,000	12,541	58,000	10,000	-48,000	82.8%
Sheriff's Fees	1,000	0	0		0	
Courthouse Security Fees	20,000	21,254	35,000	35,000	0	0.0%
Courthouse Maintenance Fees	9,000	7,391	7,500	10,000	2,500	-33.3%
Law Library Fees	1,500	1,160	1,300	1,500	200	-15.4%
DNA Testing	100	310	100	305	205	-205.0%
Local Jury Fees - Clerk's Office		2,730	500		-500	100.0%
Clerk Local Copy Fees	3,500	4,378	2,400	2,500	100	-4.2%
					0	
<b>*** Commonwealth Atty. Fees***</b>						
Commonwealth's Attorney Fees	500	693	600	920	320	-53.3%
<b>TOTAL:</b>	<b>500</b>	<b>693</b>	<b>600</b>	<b>920</b>	<b>320</b>	<b>-53.3%</b>
					0	
<b>*** Charges for Other Services ***</b>						
Animal Friendly Fees-DMV	500	716	725	750	25	-3.4%
Proceeds from Sale of E911 Maps				600		350
<b>TOTAL:</b>	<b>500</b>	<b>1,316</b>	<b>725</b>	<b>1,100</b>	<b>375</b>	<b>-51.7%</b>
					0	
<b>*** Charges for Library ***</b>						
Library Fines	5,000	7,505	5,600	5,250	-350	6.3%
<b>TOTAL:</b>	<b>5,000</b>	<b>7,505</b>	<b>5,600</b>	<b>5,250</b>	<b>-350</b>	<b>6.3%</b>
					0	
<b>*** Charges for Community Development ***</b>						
Sale of Maps, Plats, Surveys		50	800	800	0	0.0%
Sale of Ordinances and Plans	750	375	500	300	-200	40.0%
<b>TOTAL:</b>	<b>750</b>	<b>425</b>	<b>1,300</b>	<b>1,100</b>	<b>-200</b>	<b>15.4%</b>
<b>TOTAL:</b>	<b>140,850</b>	<b>59,702</b>	<b>129,809</b>	<b>67,675</b>	<b>-62,134</b>	<b>47.9%</b>

## 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.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>*** Miscellaneous Revenue ***</b>						
<b>***Expenditure Refunds***</b>						
Expenditure Refunds		34,068				
<b>***Misc. Local Revenue***</b>						
CSA Local Parenting	11,081	40,921	2,500	600	-1,900	76.0%
Service Chg Tax Exempt Property			50,000	42,595	36,500	50,000
Sale of Salvage and Surplus	1,000	0				
Bankruptcy Recovery	1,000	844				
Other	1,000	108,064	1,000	10,000	9,000	-900.0%
<b>"Cell Tower Rent"</b>						
Cellular Tower Space Rent						
<b>Total Misc. Local Revenue</b>	<b>64,081</b>	<b>224,804</b>	<b>40,000</b>	<b>60,600</b>	<b>20,600</b>	<b>-51.5%</b>
<b>TOTAL:</b>	<b>64,081</b>	<b>224,804</b>	<b>40,000</b>	<b>60,600</b>	<b>20,600</b>	<b>-51.5%</b>

## 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.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>*** Other Recovered Costs ***</b>						
Administrative Fees		429	2,400	1,210	-1,190	49.6%
Bad Check Fees	2,000	4,982		3,000	3,000	
Tax Lien Administrative Fees		210		250	250	
Juror Reimbursement	5,000	6,668		6,500	6,500	
Sheriff's Contractual Service Fee				65,936	60,117	60,000
Allied Waste Trash Pickup				21,500	21,500	
<b>TOTAL:</b>	<b>7,000</b>	<b>78,224</b>	<b>62,517</b>	<b>92,460</b>	<b>29,943</b>	<b>-47.9%</b>

## NON-CATEGORICAL AID – STATE

Non-categorical state aid is shared revenue that has remained level over the past several years. As part of the FY2010 reductions in spending the state ceased sharing the ABC and Wine profits with localities.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>***Revenue from Commonwealth***</b>						
<b>*** Non-Categorical Aid - State ***</b>						
ABC Profits	11,709	11,709	11,709	0	-11,709	100.0%
Wine Taxes	12,273	12,273	12,273	0	-12,273	100.0%
Motor Vehicle Carrier's Taxes	29,000	31,689	29,000	35,000	6,000	-20.7%
Mobile Home Titling Taxes	9,000	10,071	15,000	11,000	-4,000	26.7%
Recordation Taxes		108,949		105,000	105,000	
<b>TOTAL:</b>	<b>61,982</b>	<b>174,692</b>	<b>67,982</b>	<b>151,000</b>	<b>83,018</b>	<b>122.1%</b>

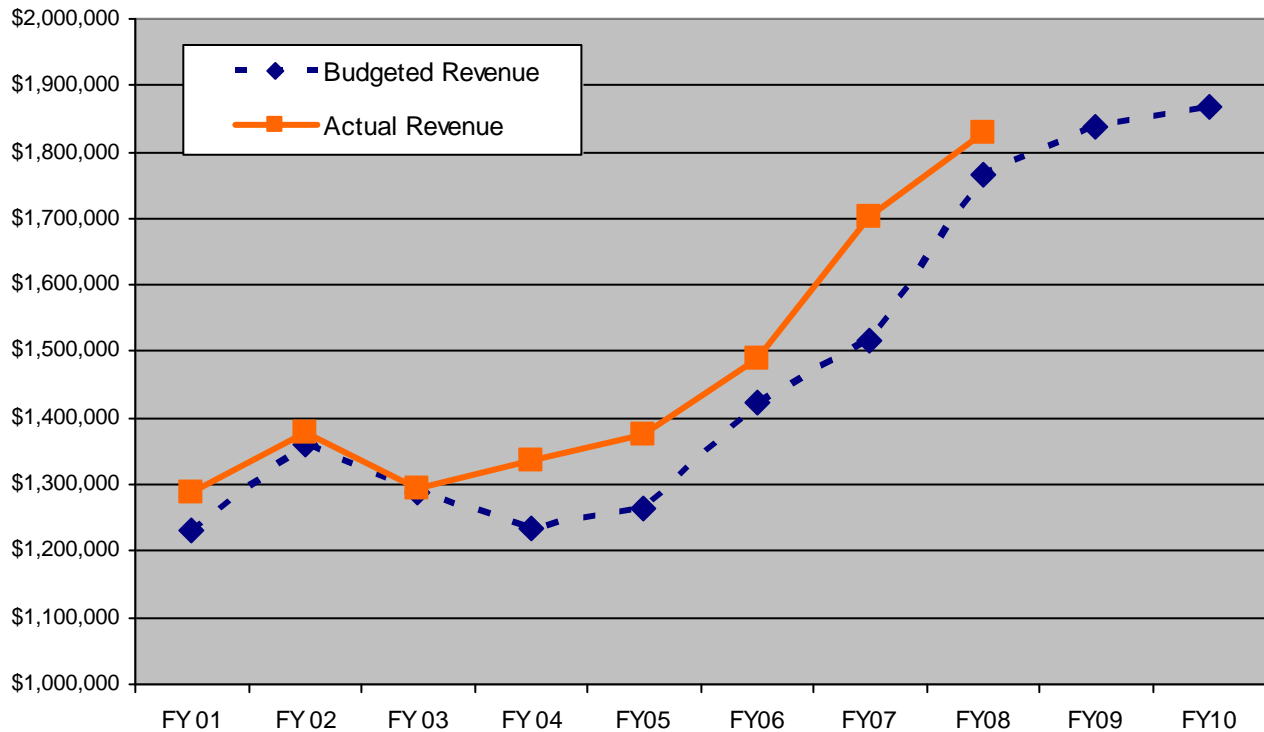


## SHARED EXPENSES CONSTITUTIONAL OFFICERS

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 3 percent of the general fund revenues and 7 percent of total state revenues.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>***Shared Expenses-Const. Off.***</b>						
Commonwealth's Attorney	232,910	246,408	237,451	270,235	32,784	13.8%
Special Prosecutor					0	
Sheriff	995,897	996,327	1,025,774	1,021,149	-4,625	0.5%
Commissioner of the Revenue	119,822	125,127	125,291	126,635	1,344	1.1%
Treasurer	135,950	142,149	135,000	160,763	25,763	19.1%
Medical Examiner	360	25			0	
Registrar/Electoral Boards	50,000	63,355	50,000	50,000	0	0.0%
Clerk of the Circuit Court	230,000	255,736	263,518	239,828	-23,690	9.0%
					0	
<b>TOTAL:</b>	<b>1,764,939</b>	<b>1,829,129</b>	<b>1,837,034</b>	<b>1,868,610</b>	<b>31,576</b>	<b>1.7%</b>

### Shared Expenses



## STATE CATEGORICAL AID

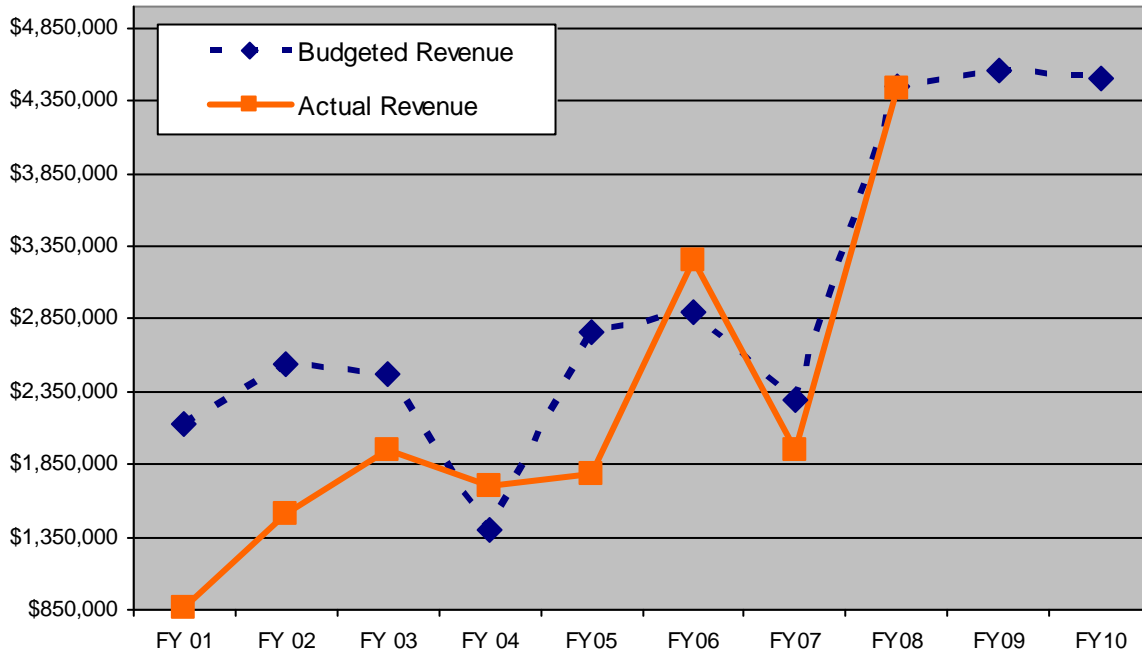
State Categorical Aid consists of numerous grants received funding specific programs within specific departments. An example is the Victim/Witness grant provided to the Commonwealth's Attorney for effort to provide services to victims and witness with the County. This particular grant is matched with federal funding and provides salary support for a coordinator within the Commonwealth Attorney's office. State Categorical Aid makes up 15.9 percent of the general fund revenues.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>***Categorical Aid - State***</b>						
Victim/Witness Grant	29,188	5,820	5,820	5,354	-466	8.0%
<b>*** Other Categorical Aid - State***</b>						
Revenue Received					0	
Emergency Services Grant (E911)	75,000	54,587	75,000	75,000	0	0.0%
Litter Control	8,000	8,621	8,000	8,500	500	-6.3%
Environmental Fee - Health Department		2,455			0	
Health Dept.(Septic & Well Fees)	26,025	25	24,475	10,375	14,100	57.6%
Library Aid	59,560	57,428	55,000	54,933	-67	0.1%
State Fire Program	46,000	52,651	52,000	52,000	0	0.0%
Four for Life	20,017	38,516	22,000	22,000	0	0.0%
Drug Forfeiture Funds		24,092		2,500	2,500	
Grant for Art Council	5,000	5,000	5,000	5,000	0	0.0%
VJCCA Grant for Office on Youth			9,204	8,743	-461	5.0%
Technology Funds - Clerk of Circuit Court		52,895	50,000	34,558	15,442	30.9%
Comprehensive Services State Funding	1,183,646	1,129,102	1,245,536	1,212,854	32,682	2.6%
Record Preservation		3,408	10,000	11,848	1,848	-18.5%
<b>***PPTRA99 Commonwealth Reimb.***</b>						
PPTRA99 Reimbursement from State	2,996,570	2,996,570	2,996,570	2,996,570	0	0.0%
<b>TOTAL:</b>	<b>2,996,570</b>	<b>2,996,570</b>	<b>2,996,570</b>	<b>2,996,570</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL STATE CATEGORICAL AID:</b>						
	<b>4,449,006</b>	<b>4,431,170</b>	<b>4,558,605</b>	<b>4,500,235</b>	<b>58,370</b>	<b>-1.3%</b>

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

\*\*VJCCCA grant was recorded in the CSA fund in past years, in FY2009 CSA was incorporated into the general fund and 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	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>***FEDERAL AID***</b>						
USDOJ Bullet Proof Vest Grant		1,841			-	
Victim/Witness Coord. Grant Fed. Rev		23,277	23,277	21,415	(1,862)	8%
Cost Allocation - Social Services		61,158	45,000	45,000	-	0%
<b>TOTAL:</b>	<b>0</b>	<b>86,276</b>	<b>68,277</b>	<b>66,415</b>	<b>(1,862)</b>	<b>3%</b>

## FUND BALANCE APPROPRIATION

In FY2008 the BOS decided to pay for capital projects with fund balance cash. This decision was repeated in FY2009 and FY2010. This is shown within the Capital and Special Funds section of this book. In FY2010 fund balance is also appropriated to cover a small portion of operational expenditures.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	<i>\$ INCR/ DECR</i>	<i>% INCR/ DECR</i>
Use of Fund Balance				350,000	<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>TOTAL:</b>				<b>350,000</b>		

# 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 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month. Actions taken during the meetings are posted on the county webpage at <http://www.co.fluvanna.va.us>.

### BUDGET SUMMARY

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	52,200	51,589	55,764	55,764	0	0.0%
Operating	93,200	96,082	84,900	79,200	-5,700	-6.7%
Capital	0	0	0	0	0	0.0%
Total Expenditures	<b>145,400</b>	<b>147,671</b>	<b>140,664</b>	<b>134,964</b>	<b>-5,700</b>	<b>-4.1%</b>
Full-time	0	0	0	0		0.0%
Part-time	6	6	6	6		0.0%

**BUDGET HIGHLIGHTS:** Decrease in professional services and convention and education.

### GOALS AND OBJECTIVES

FY 2010 Goals:

- Communication
- Education
- Fiscal/Financial Planning
- Infrastructure – Water
- Sustainability
- Public Safety
- Planning & Growth

FY 2009 Accomplishments:

- Secured funding and finalized construction plans for high school
- Broke ground on New High School
- Completed first geothermal public building – New Library
- Distributed first Newsletter
- Completed Communication Master Plan for Public Safety
- Adopted Comprehensive Plan

## **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 is responsible for developing and administering human resources policies, programs and practices. In addition, the Human Resources manager functions as the benefits administrator.

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 and regulatory compliance. During FY2009 \$545,000 in grants were overseen. The Grants Administrator also works closely with the Finance Department to accurately track the financial activity of each grant.

### **BUDGET SUMMARY**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures					<b>0</b>	
Personnel	103,940	105,166	113,853	112,875	-978	-0.9%
Operating	44,550	33,856	40,000	26,663	-13,337	-33.3%
Capital	2,600	6,603	2,600	1,500	-1,100	-42.3%
Total Expenditures	<b>151,090</b>	<b>145,625</b>	<b>156,453</b>	<b>141,038</b>	<b>-15,415</b>	<b>-9.9%</b>
Full-time	5	5	5	5		0.0%
Part-time	1	1	1	1		0.0%

### **BUDGET HIGHLIGHTS**

Professional services, travel, convention and education funding levels reduced.

# COUNTY ADMINISTRATION

## GOALS AND ACCOMPLISHMENTS

### FY10 Goals:

- Podcast Board meetings
- Enhance website communications
- Financing Approval of JRWA
- Pursue Broadband initiative through stimulus funding
- Determination on Fire Buildings
- Approval for and completion of Pleasant Grove Master Plan
- Reorganize Utilities and FUSD departments

### FY09 Accomplishments:

- 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
- Obtained bond rating
- Secured funding for new HS
- Successfully reorganized the Dept. of Public Works
- Formed the JRWA

## SERVICE LEVELS

	<b>FY06 Actual</b>	<b>FY07 Actual</b>	<b>FY08 Actual</b>	<b>FY09 Actual</b>
# of Board meetings/work session	28	28	31	31
# of individual meetings with department heads	32	36	42	40
# of Agendas prepared	23	23	23	25

## **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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	0	0	0	0	0	
Operating	87,000	128,637	98,000	98,000	0	0.0%
Capital	0	0	0	0	0	
Total Expenditures	<b>87,000</b>	<b>128,637</b>	<b>98,000</b>	<b>98,000</b>	<b>0</b>	<b>0.0%</b>

### **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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	260,449	269,095	282,954	277,885	-5,069	-1.8%
Operating	40,281	34,254	37,896	30,736	-7,160	-18.9%
Capital	1,000	1,436	1,000	750	-250	-25.0%
Total Expenditures	301,730	304,785	321,850	309,371	-12,479	-3.9%
Full-time	5	5	5	5		0.0%
Part-time	0	0	0	0		0.0%

### BUDGET HIGHLIGHTS

Travel and education funding was reduced. Health insurance elections also contributed to the reduction in total budget.

### GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

- Maintain Career Development Certification for all employees
- Timely completion of 10 land and personal property books
- Help with transition to new Software System

FY 2009 Accomplishments:

- All employees completed certification training.
- Established uniform vessel assessment procedures.
- Streamlined personal property procedures.

### SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Estimated
# of Real Estate transfers	1495	1237	1234	1220
# of Land Use Applications/Revalidations	2208	2307	2267	2250
# of Tax Relief Applications	215	252	252	265
# of Personal Property Accounts	28,604	28,557	28,517	28,600

\*Based on data through April 30, 2009.

## 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

Description	FY08 Adopted Budget	FY08 Actuals	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	313,688	323,393	339,351	353,221	13,870	4.1%
Operating	112,550	81,980	110,850	77,561	-33,289	-30.0%
Capital	6,500	4,905	6,500	1,500	-5,000	-76.9%
Total Expenditures	<b>432,738</b>	<b>410,278</b>	<b>456,701</b>	<b>432,282</b>	-24,419	-5.3%
Full-time	6	6	6	6	6	0.0%
Part-time	3	3	3	3	3	0.0%

### BUDGET HIGHLIGHTS

Professional services and ADP equipment funding were reduced.

### GOALS AND ACCOMPLISHMENTS

#### FY 2010 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
- DMV stops for better collection

#### FY 2009 Accomplishments:

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

## **TREASURER(CONT'D)**

<b>Service Levels:</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09*</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>
Real Estate Tax Tickets processed	28,750	29,689	30,082	34,700
Personal Property Tax Tickets processed	34,077	32,814	34,128	35,000
Dog Tag permits processed	900	920	1,808	1,850
Jury Duty payments processed	169	180	211	215
Bank statements reconciled	70	120	144	156
Bankruptcy filings	2,000	2,000	2,500	1500
Bad Checks processed	350	450	650	720
Delinquent letters mailed	17,200	17,500	8,700	17,250
Water bill payments received	2,500	2,750	3,000	3,000
Landfill payments received	6,500	6,650	6,600	6,700
Parks and Recreation deposits received	104	104	104	104
School lunch deposits received	400	430	480	500
General District and Circuit Court deposits received	24	24	20	24
DMV Stops				1,000
Credit Cards Processed				500

\*Based on data through April 2009.

## 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	67,370	84,022	87,797	87,797	0	0.00%
Operating	69,650	46,140	77,300	61,450	-15,850	-20.50%
Capital	2,000	14,231	2,600	2,500	-100	-3.85%
Total Expenditures	139,020	144,393	167,697	151,747	-15,950	-9.51%
Full-time	0	1	1	1		0.0%
Part-time	0	0	0	0		0.0%

**BUDGET HIGHLIGHTS:** The software reserve fund and supplies funding were reduced.

### GOALS AND ACCOMPLISHMENTS

#### FY 2010 Goals:

- Implement new Municipal Software
- Implement Pod casting for meetings
- Apply for federal stimulus funding and implement wireless technology to provide Broadband service
- Implement new backup procedures using new connections to HS and community ctr.
- Implement new internal communication tools for videoconferencing and group chat.
- Continue to work toward uniformity of hardware and software
- Complete a disaster recovery plan

#### FY 2009 Accomplishments:

- Completed installation of new internet connection
- Directly connected community center to County network via microwave radio system
- Replaced all backbone and ancillary switches with Cisco and Allied Telesyn
- Installed Kiosk at Treasurer's office to facilitate paying taxes by credit card
- Received unsolicited proposal to bring residential and business broadband service to Fluvanna County.

### SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated
Average service call per month			19	45
Service calls that require workstation visit			90%	90%

\*Based on data through April 30, 2009.

## **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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	225,867	234,269	244,311	243,246	-1,065	-0.4%
Operating	46,500	43,867	44,000	16,830	-27,170	-61.7%
Capital	2,300	1,679	2,300	1,500	-800	-34.8%
Total Expenditures	<b>274,667</b>	<b>279,815</b>	<b>290,611</b>	<b>261,576</b>	<b>-29,035</b>	<b>-10.0%</b>
Full-time	4	4	4	4		0.0%
Part-time	0	0	0	0		0.0%

### **BUDGET HIGHLIGHTS**

Professional services, convention and education and ADP supplies were reduced.

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

- Continue striving for the GFOA Certificate of Achievement in Financial Reporting and Distinguished Budget Awards
- Revise/Update the Fund Balance policy in accordance with GASB54
- Cross training in accounts payable and payroll

FY 2009 Accomplishments:

- Awarded the GFOA Achievement for Excellence in Financial Reporting FY2008
- Awarded the Distinguished Budget Award for FY2009.
- Developed a budget policy and achieved approval by the BOS

## **FINANCE(CONT'D)**

<b>SERVICE LEVELS</b>	<b>FY06 <u>Actual</u></b>	<b>FY07 <u>Actual</u></b>	<b>FY08 <u>Actual</u></b>	<b>FY09** <u>Actual</u></b>
# of AP Checks Processed	4,874	3,518	4979	5005
# of Active Vendors		3,736	5804	6078
# of Payroll Checks Processed*	679	429	609	509
Average # of Employees	160	165	179	201
# of Budget Transfers	219	145	266	123
# of Budget Supplements	62	46	56	54
# of Journal Entries	314	215	255	230

\*Includes Social Services

\*\*Thru April 30, 2009

## **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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	83,130	90,860	92,050	100,493	8,443	9.2%
Operating	53,426	47,113	57,997	46,225	-11,772	-20.3%
Capital	20,000	14,205	15,000	0	-15,000	-100.0%
Total Expenditures	<b>156,556</b>	<b>152,178</b>	<b>165,047</b>	<b>146,718</b>	-18,329	-11.1%
Full-time	1	1	1	1		0.0%
Part-time	1	1	1	1		0.0%

**BUDGET HIGHLIGHTS:** The FY10 budget reflects a reduction in the following areas:  
Machinery and Equipment, Travel, Postal and ADP Supplies

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

- Move Registrars Office
- Prepare for redistricting
- Secure Full-Time Assistant Registrar
- Maintain 100% processing of voter transactions on weekly basis
- Obtain Electronic Poll books

FY 2009 Accomplishments

- Process all voter transactions within 7 day period
- Polling locations are HAVA compliant
- Update of voting Equipment Security Plan
- Solicited and trained qualified residents as Officers of Elections

### **SERVICE LEVELS**

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Actual
# of Registrants for November election	15,440	15,426	16,768	16,835

\*Based on data through April 30, 2009.

## 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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	18,480	11,818	19,709	13,605	-6,104	-31.0%
Operating	22,200	19,985	21,798	21,800	2	0.0%
Capital	1,100	0	900	0	-900	-100.0%
Total Expenditures	<b>41,780</b>	<b>31,803</b>	<b>42,407</b>	<b>35,405</b>	<b>-7,002</b>	<b>-16.5%</b>
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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	0	0	0	0	0	0.0%
Operating	9,510	6,231	9,500	7,675	-1,825	-19.2%
Capital	500	0	500	0	-500	-100.0%
Total Expenditures	<b>10,010</b>	<b>6,231</b>	<b>10,000</b>	<b>7,675</b>	<b>-2,325</b>	<b>-23.3%</b>

### **BUDGET HIGHLIGHTS**

The following areas were reduced in FY2010: Maintenance contracts, telecommunications, convention and education and furniture and fixtures.

## 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	0	0	0	0	0	
Operating	3,500	2,952	3,400	2,907	-493	-14.5%
Capital	1,000	982	1,000	500	-500	-50.0%
Total Expenditures	4,500	3,934	4,400	3,407	-993	-22.6%

### BUDGET HIGHLIGHTS

The County of Fluvanna provides operational support for the Court Service Unit; it does not provide personnel or capital funding. The following areas were reduced in FY2010: telecommunications, convention and education and furniture and fixtures.

## **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 small business and partnership names can be found in the Clerk's office. Passport applications and concealed weapon permits are processed through the Clerk's office as well. 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 laws and local ordinances must pay a fee for services rendered.

### **BUDGET SUMMARY**

<b>Description</b>	<b>FY08 Adopted Budget</b>	<b>FY08 Actual</b>	<b>FY09 Adopted Budget</b>	<b>FY10 Adopted Budget</b>	<b>\$ INCR/ DECR</b>	<b>% INCR/ DECR</b>
Expenditures						
Personnel	422,680	462,110	462,654	458,014	-4,640	-1.0%
Operating	75,000	120,041	138,123	108,006	-30,117	-21.8%
Capital	13,000	0	6,000	0	-6,000	-100.0%
Total Expenditures	<b>510,680</b>	<b>582,151</b>	<b>606,777</b>	<b>566,020</b>	<b>-40,757</b>	<b>-6.7%</b>
Full-time	8	8	8	8		0.0%
Part-time	0	0	0	0		0.0%

### **BUDGET HIGHLIGHTS**

Operational funding for the Clerk of the Circuit Court increased significantly in FY08 as a result of additional funding received from the Technology Trust Fund for expenses incurred for the conversion of land and will records from 1777 forward and judgment records from 1988 forward from paper to digital format. The Clerk's office also received a small grant from the Library of Virginia in FY08 for restoration and preservation of additional historical land records.

In FY09, the Clerk's office received two substantial grants from the Library of Virginia for expenses incurred for restoration and conservation of historical records and for a closed circuit TV monitoring and digital record system for additional protection of the valuable records maintained in the Clerk's office. Funding from the Technology Trust Fund decreased dramatically as all land, will and judgment records were successfully converted to digital format by the end of FY08; therefore, no additional funding was available and there were no expenses related to the equipment portion of this funding.

## **CLERK OF CIRCUIT COURT (CONT'D)**

### **GOALS AND ACCOMPLISHMENTS**

#### FY 2010 Goals:

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

#### FY 2009 Accomplishments:

- Provided cordial, competent, meaningful and substantial public service

### **SERVICE LEVELS**

	<b>FY06 Actual</b>	<b>FY07 Actual</b>	<b>FY08* Actual</b>	<b>FY09* Estimated</b>
# of Criminal Cases Commenced	474	359	398	252
# of Civil Cases Commenced	270	224	224	221
# of Will/Estate Probates Initiated	118	140	141	169
# of Judgments/Admin Liens/Notices/Releases	477	509	869	947
# of Deeds Recorded	7651	6783	5516	4672
# of Financing Statements Recorded	19	23	30	24
# of Fictitious Name Statements Recorded	79	94	103	65
# of Marriage Licenses Issued	113	103	88	104
# of Notaries Qualified	60	64	71	50
# of Concealed Hand Gun Permits Issued	98	193	225	289
# of Passport Applications Accepted	147	254	151	127
# of Conservator of the Peace Sworn-in	13	20	103	36

\*Based on data through March 31, 2009.

## 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	316,975	327,886	343,532	342,974	-558	-0.2%
Operating	23,895	21,281	24,435	20,412	-4,023	-16.5%
Capital	1,795	5,518	1,800	1,000	-800	-44.4%
Total Expenditures	342,665	354,685	369,767	364,386	-5,381	-1.5%
Full-time	4	4	4	4		0.0%
Part-time	0	0	0	0		0.0%

### BUDGET HIGHLIGHTS

Contract Services and Convention and Education were reduced in FY10.

### GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

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

FY 2009 Accomplishments:

- Fully implemented check enforcement program to assist the merchants of Fluvanna County
- Enhanced community outreach for Fluvanna citizens

### SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated
# of Victim/Witnesses served	--	194	210	200
# of Felony Defendants in Circuit Court	212	267	220	150
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 affect 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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	1,653,762	1,753,462	1,915,311	1,916,206	895	0.05%
Operating	257,313	290,178	310,850	268,250	-42,600	-13.70%
Capital	12,000	12,435	12,000	9,500	-2,500	-20.83%
Total Expenditures	1,923,075	2,056,075	2,238,161	2,193,956	-44,205	-1.98%
Full-time	33	41	43	43	43	5.0%
Part-time	0	0	0	0	0	0.0%

### **BUDGET HIGHLIGHTS:**

The following budget areas were reduced in FY10: Discretionary salary funds, lease/rent buildings, travel, education, fuel, supplies and furniture and fixtures.

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

- Continue work towards accreditation

FY 2009 Accomplishments:

- Enhanced operations and level of service to citizens within Fluvanna

### **SERVICE LEVELS**

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual
# of physical arrests	844	1,121	1,735	n/1
# of civil papers issued	7,034	7,136	6,021	7,115

\*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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	45,629	0	68,444	65,610	-2,834	-4.1%
Operating	6,100	5,636	6,100	2,500	-3,600	-59.0%
Capital	0	0	0	0	0	
Total Expenditures	51,729	5,636	74,544	68,110	-6,434	-8.6%
Full-time	1	1	1	1		0.0%
Part-time	0	0	0	0		0.0%

### BUDGET HIGHLIGHTS

Discretionary salary funding and task force fees were reduced in the FY10 budget.

### GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

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

FY 2009 Accomplishments:

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

### SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated	FY09 Estimated
# of narcotics cases investigated	n/a	n/a	25	n/a
# of narcotics cases prosecuted	n/a	n/a	n/a	n/a

\*Based on data through April 30, 2008.

## **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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	2,700	1,296	1,800	2,400	600	33.3%
Operating	232,500	86,859	330,500	594,414	263,914	79.9%
Capital	0	0	0	0	0	
Total Expenditures	<b>235,200</b>	<b>88,156</b>	<b>332,300</b>	<b>596,814</b>	<b>264,514</b>	<b>79.6%</b>

### **BUDGET HIGHLIGHTS**

The County's liability to the Central Virginia Regional Jail was increased to \$164k in FY 2009. It was again increased in FY 2010 to \$486k. Prior to this implementation, the federal and state governments have covered this expense.

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

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

FY 2009 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

Description	FY08 Adopted Budget	FY08 Actuals	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	89,591	79,835	96,857	98,083	1,226	1.3%
Operating	85,118	80,012	95,325	93,306	-2,019	-2.1%
Capital	0	0	0	0	0	
Total Expenditures	174,709	159,847	192,182	191,389	-793	-0.4%
Full-time	1	2	2	2	2	50.0%
Part-time	1	1	1	1	1	0.0%

### BUDGET HIGHLIGHTS

No significant changes.

### GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

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

FY 2009 Accomplishments:

- Secured funding for additional full-time Animal Control Officer

### SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Estimated
# of calls answered	1,376	n/a	n/a	n/a

\*Based on data through April 30, 2009.

## 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

Description	FY08 Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	266,276	372,137	553,013	540,727	-12,286	-2.2%
Operating	8,769	-37,345	-196,663	-201,623	-4,960	2.5%
Capital	9,336	15,008	8,000	0	-8,000	-100.0%
Total Expenditures	284,381	349,801	364,350	339,104	-25,246	-6.9%
Full-time	6	6	6	6	11	0.0%
Part-time	4	5	5	5	2	0.0%

### BUDGET HIGHLIGHTS

Professional services, maintenance contracts and EDP equipment were reduced in FY2010.

### GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

- Fill vacant positions and maintain 100% staffing for all of FY10

FY 2009 Accomplishments:

- Secured holiday and overtime pay for Communication Officers
- Maintained 100% staffing for approximately ¾ of year

### SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated	FY09* Estimated
# of emergency service calls	22,428	24,048	26,000	n/a

\*Based on data through April 30, 2009.

## **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, Kents Store and Lake Monticello. 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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	0	0	0	0	0	
Operating	770,315	1,224,077	605,530	433,752	-171,778	-28.3%
Capital	0	0	0	65,000	65,000	
Total Expenditures	<b>770,315</b>	<b>1,224,077</b>	<b>605,530</b>	<b>498,752</b>	-106,778	-17.6%

### **BUDGET HIGHLIGHTS**

Operational funding was decreased in FY10.

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

- New Fire Station at Kents Store
- New Fire Station at Fork Union

FY 2009 Accomplishments:

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

### **SERVICE LEVELS**

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated
# of Volunteer Firefighters	n/a	n/a	100	100
# of Volunteer Rescue Squad members	n/a	n/a	50	50
# of Calls	1980	1608	1849	1900

\*Based on data through April 30, 2009.

## **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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	151,067	156,224	213,425	212,652	-773	-0.4%
Operating	26,167	14,840	19,553	18,480	-1,073	-5.5%
Capital	0	0	8,250	0	-8,250	-100.0%
Total Expenditures	<b>177,234</b>	<b>171,064</b>	<b>241,228</b>	<b>231,132</b>	-10,096	-4.2%
Full-time	3	3	4	4		25.0%
Part-time	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. The vehicle replacement reserve has been removed from FY 2010.

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

- Provide excellent community service through enhancement of daily duties
- Expansion of website capabilities
- Continue department training
- Attend E&S Seminar

FY 2009 Accomplishments:

- Completed 1<sup>st</sup> internship program
- Hosted Sustainable Buildings seminar

### **SERVICE LEVELS**

	FY06 Actual	FY07* Actual	FY08 Actual	FY09* Estimated	FY10* Estimated
# of New Residential Permits issued	239	179	152	93	115
# of New Commercial Permits issued	9	6	12	8	10
# of Commercial additions/alterations issued	10	9	14	12	15
# of other permits issued	677	409	534	365	410

\* Based on data through April 2009.

## FACILITIES DEPARTMENT

The Facilities 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, grounds maintenance, 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 thru 2008 the Public Works department was split and developed the Facilities Department. At that time the facilities department was headed up by the Director of Facilities. The Facilities director was to report to the Assistant County Administrator.

### BUDGET SUMMARY

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
<b>Expenditures</b>						
Personnel	629,831	635,347	704,742	651,399	-53,343	-7.6%
Operating	519,930	572,031	592,690	182,600	-410,090	-69.2%
Capital	64,000	100,832	42,000	10,800	-31,200	-74.3%
<b>Total Expenditures</b>	<b>1,213,761</b>	<b>1,308,210</b>	<b>1,339,432</b>	<b>844,799</b>	<b>-494,633</b>	<b>-36.9%</b>
Full-time	12	16	16	16		0.0%
Part-time	0	0	0	0		0.0%

### BUDGET HIGHLIGHTS

Core services, such as electrical, heating and telecommunications, were extracted from the facilities department and placed within a new department titled 'General Services'. This accounts for the majority of the decrease in budget for FY2010. The remainder stems from a \$30k reduction in alterations to county buildings.

### GOALS AND ACCOMPLISHMENTS

#### FY 2010 Goals:

- Strive to deliver exceptional customer service
- Employee training
- Add showers and restrooms to Fitness Center at Carysbrook
- Implement planned and routine maintenance programs which will extend the useful life of all buildings

#### FY 2009 Accomplishments:

- New pole barn at Pleasant Grove completed
- Completed Senior Center Expansion
- Completed both concession stands at Pleasant Grove
- Improved quality of soccer fields at PG through continual maintenance
- Completed employee safety training

### SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated
# of Maintenance Service Repairs	2840	3420	4500	5280

\*Based on data through April 30, 2009.

## **GENERAL SERVICES**

In FY2010 core services such as telecommunications, heating, electrical, vehicle insurance, etc. were extracted from each individual department and placed within the 'General Services' department. This change will enable administration to track mandatory expenses pertinent to governmental operations within one department.

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Operating	0	0	0	496,397	496,397	
Capital	0	0	0	0	0	
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>496,397</b>		

## **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) 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**

	<b>FY08 Adopted Budget</b>	<b>FY08 Actual</b>	<b>FY09 Adopted Budget</b>	<b>FY09 Projected Expenditures</b>	<b>FY10 Adopted Budget</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Operating	\$285,000.00	\$285,000.00	\$318,084.00	\$318,084.00	\$263,622.00
Capital	-	-	-	-	-
<b>Total</b>	<b>\$285,000.00</b>	<b>\$285,000.00</b>	<b>\$318,084.00</b>	<b>\$318,084.00</b>	<b>\$263,622.00</b>

### **PERSONNEL**

Cooperative and Local-only funded positions	6.85
Grant funded positions	0.75
<b>Total full-time equivalents (FTE)</b>	<b>9.50</b>

### **BUDGET HIGHLIGHTS**

Effective January 1, 2009, CHIP will separate from the Health Department and become an independent non-profit organization. CHIP will apply for funding under a separate FY10 funding application. This will result in a decrease budget request from the Health Department.

## HEALTH DEPARTMENT (CONT'D)

### FY10 GOALS AND ACCOMPLISHMENTS

Thomas Jefferson Health District Goals and Performance Measures	Target
<b>Communicable Disease Control and Prevention</b>	
<b>Goal: Prevent transmission of active tuberculosis.</b>	
% 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%
<b>Goal: Improve TJHD staff's skills to enable appropriate public health response to public health emergencies.</b>	
% 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%
<b>Goal: Rapidly identify and follow up with contacts of persons who are diagnosed with diseases of public health importance.</b>	
% 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%
<b>Goal: Minimize transmission of communicable disease in food service establishments.</b>	
% of TJHD staff maintaining standardization benchmarks.	100%
& of food service establishments inspected at least annually	>98%
% of schools inspected at least twice annually	100%
<b>Goal: Ensure appropriate sewage handling by homeowners with private septic systems to reduce the risks of disease transmission and of ground water pollution.</b>	
% 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%
<b>Goal: Ensure that vulnerable populations receive required immunizations.</b>	
% 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)

<b>Maternal and Child Health</b>	
<b>Goal: Improve pregnancy outcomes and decrease infant mortality among vulnerable populations.</b>	
% low birth weight infants born to women enrolled in WIC	<5%
<b>Goal: Ensure that vulnerable populations of infants and children develop appropriately (physical, cognitive, social, emotional).</b>	
% WIC-enrolled children who are overweight ( $\geq 95$ 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	$\geq 90\%$
<b>Goal: Ensure that pregnancies are planned among vulnerable populations.</b>	
% of teens under 18 years attending District FP clinics who received annual exams within 12 months from the last exam	>90%
<b>TJHD Administration</b>	
<b>Goal: Ensure adequate orientation, training and supervision of all staff.</b>	
% 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%

<b>Fluvanna County Health Department Selected Measurements</b>			
<b>Number of Recipients or Services Provided</b>	<b>Actual FY08</b>	<b>Projected FY09</b>	<b>% Change FY08- 09</b>
Number of reported disease cases investigated	163	93	-43%
Number of TB Control interventions	224	178	-21%
Number of STD and HIV services visits	77	38	-51%
Number of immunizations provided	995	1,190	20%
Number of Family Planning patients served	103	103	0%
Number of Family Planning visits	275	237	-14%
# persons attending FP outreach & educ.	113	171	51%
Number of MICC case management visits	9	9	0%
Number of car seats distributed	66	34	-48%
Avg monthly caseload for WIC Nutrition Program	249	257	3%
Number of WIC clinic and nutrition education vis	960	1,027	7%
Number dental varnish treatments for children	69	141	104%
Number of nursing home pre-screenings	39	30	-23%
Number of sewage applications received	178	143	-20%
Number of well applications received	157	95	-39%
Number of subdivision lots approved	49	20	-59%
Number of food safety inspections	80	165	106%
Number of EH complaints investigated	36	32	-11%
Number of rabies exposures investigated	63	77	22%

## **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 through early intervention*
- *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 community *representative*, is appointed to serve on the Family Assessment and Planning team, as well as the Community Policy Management team. Fluvanna County's CSA office currently employs one full-time program manager and one full-time office assistant.

### **BUDGET SUMMARY**

Description	FY08 Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	92,607	102,902	113,067	114,001	934	0.8%
Operating	1,907,850	2,030,893	2,010,350	2,003,797	-6,553	-0.3%
Capital	0	0	0	0	0	
Total Expenditures	<b>2,000,457</b>	<b>2,133,795</b>	<b>2,123,417</b>	<b>2,117,798</b>	-5,619	-0.3%
Full-time	1	1	1	2		50.0%
Part-time	1	1	1	0		-100.0%

# COMPREHENSIVE SERVICES ACT(CONT'D)

## BUDGET HIGHLIGHTS

Funding for part-time hours and operational supplies were reduced in FY2010.

## GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

- Update 'Bright Ideas', a brochure of pre-CSA services and contacts
- Update and expand Community Policy Management Team policies and procedures manual
- Incorporate Intensive Care Coordination in our local system of care

FY 2009 Accomplishments:

- Ongoing Parenting Education workshops
- Survey of Parent Evaluation of Services
- Developed Utilization Review form and conducted reviews
- On-going training of new case managers on CSA policies and procedures
- Two CSA Retreats for all stakeholders
- Increased utilization of Community Based Services
- Streamlining the purchase order and invoice procedures
- Workshops for case managers on Child and Adolescent Needs and Strengths (CANS) assessment tool
- Sponsored a local "Systems of Care" training

## SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Estimated
# of case files maintained (to include utilization Management of each case by performing monthly audits)	122	89	87	93
# of meetings prepared and coordinated	35	35	31	44
# of quarterly reimbursement reports prepared for state	3	3	3	3
# of contracts for services provided, locally prepared	23	38	27	19
# of cases utilization management process supervised	122	89	87	93
<b>Efficiency:</b>				
One full time employee administers and directs the program	Yes	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 Bremono 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	340,389	368,766	406,474	387,355	-19,119	-4.7%
Operating	135,650	145,009	121,440	113,400	-8,040	-6.6%
Capital	9,500	5,146	9,000	3,000	-6,000	-66.7%
Total Expenditures	485,539	518,921	536,914	503,755	-33,159	-6.2%
Full-time	6	6	6	6	6	0.0%
Part-time	0	0	0	0	0	0.0%

### BUDGET HIGHLIGHTS

The following areas were reduced in FY2010: part-time wages, recreational supplies, travel, marketing, machinery and equipment and site improvements.

### GOALS AND ACCOMPLISHMENTS

#### FY10 Goals

- Complete construction of the Pleasant Grove House
- Complete construction of the Recreation Access Road at Pleasant Grove
- Complete renovations to the Carysbrook Recreation Center
- Complete the detail Master Plan for Pleasant Grove Sports Park amenities
- Continue pursuit of grants for capital projects
- Develop new technology support to improve customer service

#### FY09 ACCOMPLISHMENTS

- Completed construction of 2 concession stands for the athletic fields at Pleasant Grove
- Adoption of the Comprehensive Plan including the revised Parks and Recreation chapter
- Completed new signage on the Equestrian trails
- Sponsored 5 county special events at Pleasant Grove

**PARKS AND RECREATION (Cont'd)**

<b>SERVICE LEVELS:</b>	<b>FY06 <u>Actual</u></b>	<b>FY07 <u>Actual</u></b>	<b>FY08 <u>Actual</u></b>	<b>FY09* <u>Actual</u></b>
# of Programs Offered	139	137	187	215
# of New Programs Offered	n/a	23	23	28
Program Fee Revenue	\$109,033	\$93,450	126,826	146,602
# of Patrons (Program Participants)	10,462	13,015	13,775	14,825
# of Non-FCPR Program Facility Users	n/a	8,254	8,552	9,000
# of Indoor Recreation Facilities	2	2	2	2
# of Athletic Fields	3	5	8	8
# of Hard Courts	3	3	3	8
# of Park Areas	5	5	5	5
Total # of Acres	n/a	993	993	993

\*Based on data through April 30, 2009.

## 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.

### BUDGET SUMMARY

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	169,701	177,428	184,355	170,898	-13,457	-7.3%
Operating	77,300	81,541	66,375	60,875	-5,500	-8.3%
Capital	5,260	0	4,500	3,500	-1,000	-22.2%
Total Expenditures	252,261	258,969	255,230	235,273	-19,957	-7.8%
Full-time	3	3	3	3		0.0%
Part-time	3	3	3	4		0.0%

### BUDGET HIGHLIGHTS

No significant changes.

### GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

- Continue to expand services by offering additional books and more public access to computers.
- Expand programs for children and adults.

FY 2009 Accomplishments:

- Moved into newly constructed building
- Started expanding services by offering additional books and public access to more computers.
- .

### SERVICE LEVELS

	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09* <u>Estimated</u>
# of patrons that visited and utilized the library facilities and services	45,578	44,959	45,414	53,038
# of children enrolled in summer reading program	392	445	446	550
# of books awarded to summer reading program participants	465	428	475	500
# of preschool story hours held	20	30	30	30

\*Based on data through April 30, 2009.

# 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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	8,400	8,895	8,400	8,400	0	0%
Operating	15,900	16,365	20,100	14,000	-6,100	-30%
Capital	0	0	0	0	0	
Total Expenditures	<b>24,300</b>	<b>25,260</b>	<b>28,500</b>	<b>22,400</b>	-6,100	-21%
Full-time	0	0	0	0		0.0%
Part-time	7	6	6	6		0.0%

### **BUDGET HIGHLIGHTS**

The training budget has been decreased in FY2010.

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

- Revise zoning and subdivision ordinances as necessary to implement the Comprehensive Plan
- Implement 25% of comp plan strategies

FY 2009 Accomplishments:

- Completed the comprehensive Plan Revisions

### **SERVICE LEVELS:**

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09* Estimated</u>
# of meetings (includes work sessions and special meetings)	14	20	34	24

\*Based on data through April 30, 2009.



## **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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	3,000	1,600	3,000	3,000	0	0.0%
Operating	2,775	3,837	2,450	2,000	-450	-18.4%
Capital	0	0	0	0	0	
Total Expenditures	5,775	5,436	5,450	5,000	-450	-8.3%
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 2010 Goals:

- Provide additional training
- Recommend changes to the zoning ordinance (R-4, A-1 setbacks)

FY 2009 Accomplishments:

- BZA training for 3 members completed

### **SERVICE LEVELS:**

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>
# of zoning variances approved	16	6	13	6
# of meetings held	8	6	8	

\*Based on data through Dec. 31, 2008.

## **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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	16,793	15,094	34,759	32,090	-2,669	-7.7%
Operating	14,200	15,038	33,850	23,950	-9,900	-29.2%
Capital	0	1,265	0	0	0	
Total Expenditures	<b>30,993</b>	<b>31,397</b>	<b>68,609</b>	<b>56,040</b>	-12,569	-18.3%
Full-time	0	0	0	0		0.0%
Part-time	0	1	1	1		0.0%

### **BUDGET HIGHLIGHTS**

Budget reductions include: consultants, printing and tourist center supplies.

### **GOALS AND ACCOMPLISHMENTS**

#### FY 2010 Goals:

- Assist in development of visitor center at Pleasant Grove
- Champion the Buy Local Initiative
- Continue Entrepreneur Express Workshops
- Begin implementing strategy to recruit new investment in Zion Crossroads

#### FY 2009 Accomplishments:

- Retained existing business and supported expansion efforts
- Continued Entrepreneur Express Workshops

## COUNTY PLANNER

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

### BUDGET SUMMARY

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	265,678	261,746	253,134	278,063	24,929	9.8%
Operating	26,992	27,014	28,520	19,500	-9,020	-31.6%
Capital	0	3,939	0	0	0	
Total Expenditures	292,670	292,700	281,654	297,563	15,909	5.6%
Full-time	4	5	5	5		0.0%
Part-time	1	1	1	1		0.0%

### BUDGET HIGHLIGHTS

A new county planner was hired in FY2009.

### GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

- Increase code compliance enforcement
- Implement 25% of Comp Plan strategies
- Initiate Fork Union Planning project construction
- Confirm and design Turkeysag enhancement project with VDOT

FY 2009 Accomplishments:

- Comp Plan adopted on 3/18/09
- Enhanced database of planning applications (DID expansion) and reports
- County zoning and land book updates

### SERVICE LEVELS BY CALENDAR YEAR

	2006 <u>Actual</u>	2007 <u>Actual</u>	2008* <u>Actual</u>
# of subdivision lots approved	718	589	150
# of new agricultural and forestall districts approved	0	0	0
# of zoning applications approved	9	9	3
# of zoning variances approved	16	6	13
# of zoning text amendments approved	6	3	4
# of special use permits approved	12	11	6
# of conservation easements	n/a	2	0

\*Based on data through Dec. 31, 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**

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	0	0	0	0	0	
Operating	19,000	18,477	29,000	15,000	-14,000	-48.3%
Capital	0	0	0	0	0	
Total Expenditures	<b>19,000</b>	<b>18,477</b>	<b>29,000</b>	<b>15,000</b>	-14,000	-48.3%
Full-time	0	0	0	0	0	0.0%
Part-time	0	0	0	0	0	0.0%

### **BUDGET HIGHLIGHTS**

The comprehensive plan revisions have been completed. Therefore, expenses associated with the revision of the comprehensive plan have been removed from the FY2010 budget.

### **GOALS AND ACCOMPLISHMENTS**

FY 2010 Goals:

- Maintain up to date GIS system (zoning & parcel data)
- New topographic information layer
- New future land use layer
- Examine feasibility and cost savings to manage GIS system in house

FY 2009 Accomplishments:

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

## 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures						
Personnel	0	0	0	0	0	
Operating	73,600	61,216	74,100	63,300	-10800	-14.6%
Capital	0	0	0	0	0	
Total Expenditures	<b>73,600</b>	<b>61,216</b>	<b>74,100</b>	<b>63,300</b>	<b>-10800</b>	<b>-14.6%</b>
Full-time	3	3	3	3		0.0%
Part-time	1	1	1	1		0.0%

### BUDGET HIGHLIGHTS

The Fluvanna VCE budget for FY 2010 has decreased by 14.6%. This reduction removes almost all programmatic support dollars, leaving only staff salaries and some support for the Fluvanna Youth Leadership Program. We will work to be more efficient in the coming fiscal year. Programming and office material output (newsletters, publications, etc.) will be reduced greatly.

### GOALS AND ACCOMPLISHMENTS

#### FY 2010 Goals:

#### 4-H Youth Development

- Increase the number of trained adult volunteers in the 4-H program.
- Increase the number 4-H programs offered during the summer months.

#### Agriculture and Natural Resources

- Develop and host a Master Beekeeper/Beginning Beekeeper educational series.
- Develop and host farm tours to promote conservation practices and cost share programs.
- Request permission to expand the Fluvanna Community Garden.
- Work with leadership of the Fluvanna Farmers Market to further grow and advertise.
- Expand offerings to a 2000 level for the Cow/Calf management group.

## VA COOPERATIVE EXTENSION (CONT'D)

### FY 2009 Accomplishments

#### 4-H Youth Development

- Increased number of 4-H clubs from 7-9
- Increased the number of adult volunteer leaders in the 4-H program by 6.
- Offered low cost Natural Resources Education in collaboration with Holiday Lake 4-H Educational Center's Natural Resources staff to 4<sup>th</sup>, 6<sup>th</sup>, and 7<sup>th</sup> grade students.
- Offered NRE to Blue Ridge Governor's school students with Extension Leadership Council assistance.
- Offered money management simulation and career readiness education program to high school seniors with help of the Fluvanna Chamber of Commerce.

#### Agriculture and Natural Resources

- Increased programs offered to public: Cow/Calf Class, Woods in Your Backyard, Fluvanna Farm Safety Day, Beekeeping, Streamside Water Quality workshops.
- Hosting a Goat Management seminar in Fluvanna, on the FAMACHA system, for a regional program.
- Improved Farmers Market organizational structure, and marketing opportunities.
- Presented workshops for Community Gardeners and other groups on garden topics.
- Presented talks on Water Quality to youth and adults audiences.

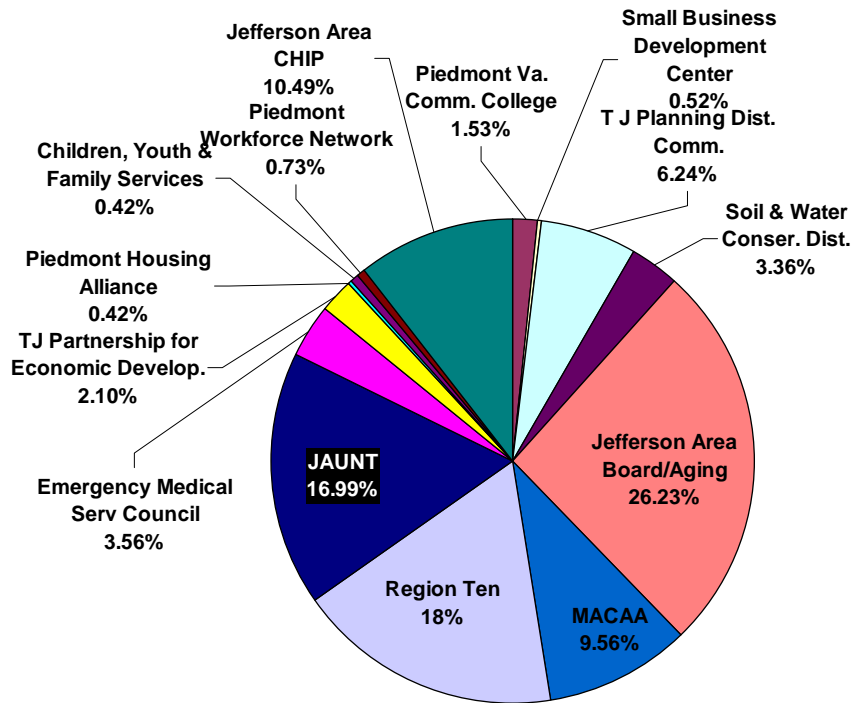
<b>Workload Measurements:</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09*</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>
# 4-H Clubs	5	7	7	9
# of participants enrolled in 4-H Clubs	227	300	491	n/a
In school Clubs formed	n/a	11	7	n/a
# of Teen leaders	12	18	22	20
# of Summer Camp participants	93	120	107	90+
# of adult volunteers for Summer Camp (non extension staff)	4	6	9	9
SCHNEP participants	72	72	100	108
Agriculture and Natural Resources programs offered	4	4	5	10
Family and Consumer sciences programs offered	6	6	5	4
Other community programs participated in	6	6	7	7

\*Based on data through April 2009.

# NON-PROFITS

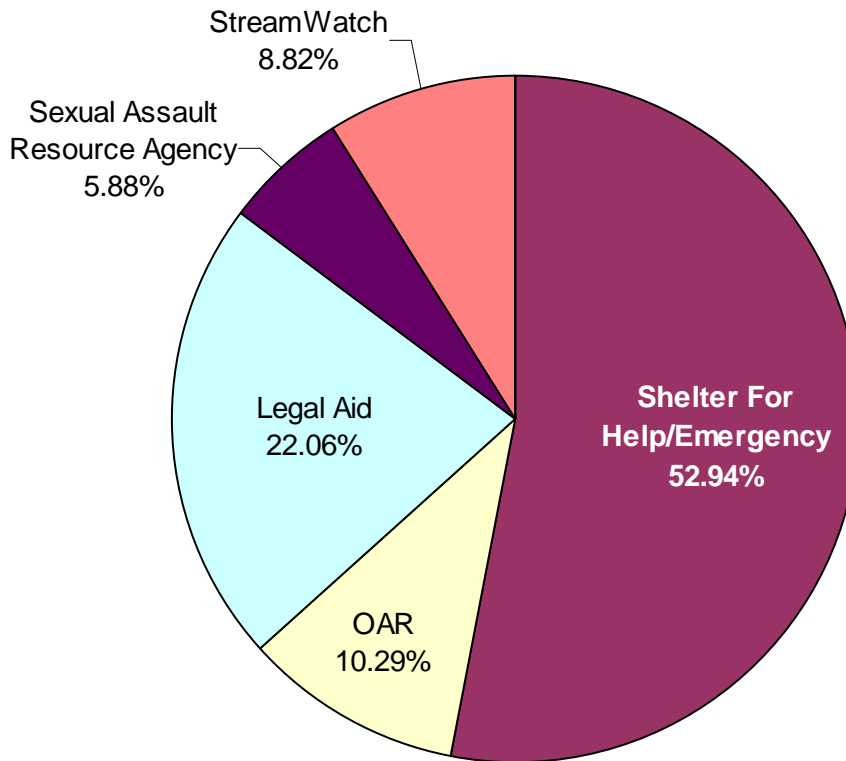
## REGIONAL GOVERNMENTAL AGENCIES

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR FY09 to FY10	% INCR/ DECR FY09 to FY10
Piedmont Va. Comm. College	20,612	20,612	20,612	7,312	-13,300	-64.5%
Small Business Development Center	5,000	5,000	5,000	2,500	-2,500	-50.0%
T J Planning Dist. Comm.	27,068	27,068	29,716	29,716	0	0.0%
Soil & Water Conser. Dist.	10,500	10,500	18,000	16,000	-2,000	-11.1%
Jefferson Area Board/Aging	105,000	105,000	125,000	125,000	0	0.0%
MACAA	43,470	43,470	45,643	45,570	-73	-0.2%
Region Ten Community Services	85,000	85,000	90,000	85,000	-5,000	-5.6%
JAUNT	64,435	64,435	74,689	80,929	6,240	8.4%
Emergency Medical Serv Council	16,499	16,499	16,942	16,942	0	0.0%
TJ Partnership for Economic Develop.	12,500	12,500	12,500	10,000	-2,500	-20.0%
Piedmont Housing Alliance	5,000	5,000	4,000	2,000	-2,000	-50.0%
Children, Youth & Family Services	2,000	2,000	2,000	2,000	0	0.0%
Piedmont Workforce Network	2,000	2,000	2,000	3,500	1,500	75.0%
Jefferson Area CHIP			54,462	50,000	-4,462	-8.2%
<b>TOTAL:</b>	<b>399,084</b>	<b>399,084</b>	<b>500,564</b>	<b>476,469</b>	<b>-24,095</b>	<b>-4.8%</b>



## REGIONAL AGENCIES

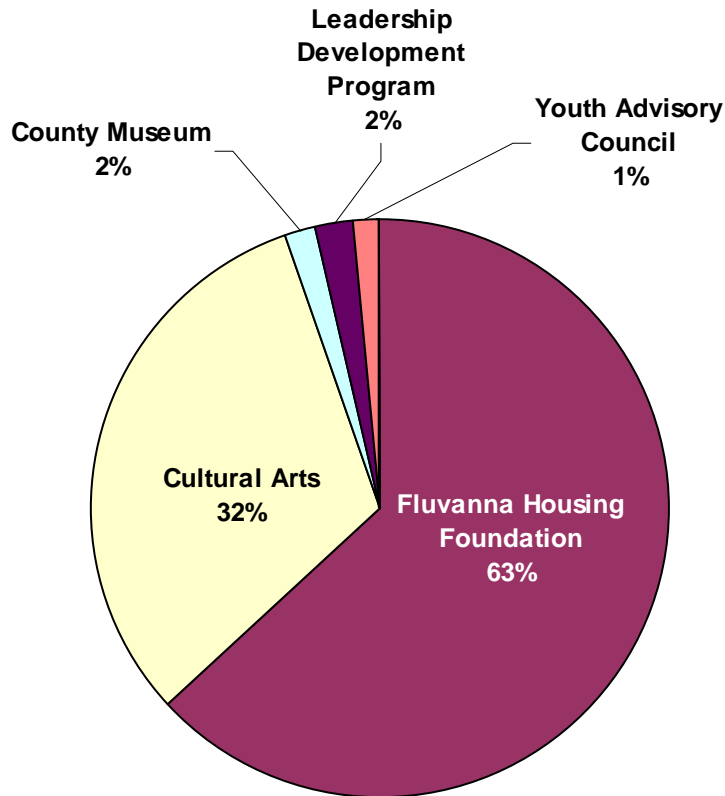
Description	FY08		FY09	FY10	\$ INCR/ DECR	% INCR/ DECR
	Adopted Budget	FY08 Actual	Adopted Budget	Adopted Budget		
Shelter For Help/Emergency	11,605	11,605	10,750	9,000	-1,750	-16.3%
Offender Aid & Restoration	2,000	2,000	2,000	1,750	-250	-12.5%
Legal Aid	4,000	4,000	4,000	3,750	-250	-6.3%
Sexual Assault Resource Agency	1,500	1,500	1,500	1,000	-500	-33.3%
StreamWatch	2,500	2,500	3,000	1,500	-1,500	-50.0%
Southeast Rural Comm. Assist.Proj.			500	0	-500	-100.0%
<b>TOTAL:</b>	<b>21,605</b>	<b>21,605</b>	<b>21,750</b>	<b>17,000</b>	<b>-4,750</b>	<b>-21.8%</b>





## COUNTY AGENCIES

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Fluvanna Housing Foundation	19,800	19,800	19,800	19,800	0	0
Cultural Arts	10,000	10,000	10,000	10,000	0	0
County Museum	1,000	1,000	1,000	500	-500	-0.5
Leadership Development Program	1,000	1,018	1,000	750	-250	-0.25
Youth Advisory Council	500	155	500	400	-100	-0.2
Animal Disaster	0	90	2,500	0	-2,500	-1
Transportation Safety Committee		300			0	
<b>TOTAL:</b>	<b>32,300</b>	<b>32,363</b>	<b>34,800</b>	<b>31,450</b>	<b>-3,350</b>	<b>-0.096264</b>



## NON-DEPARTMENTAL

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

### BUDGET SUMMARY

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR FY09 to FY10	% INCR/ DECR FY09 to FY10
Health Insurance	75,000			75,000	75,000	
Unemployment Insurance		467	0		0	
Worker's Compensation		5,215			0	
SLH	7,000	4,685	7,000	5,000	-2,000	-28.6%
Cost of Living Adjustment	225,135				0	
Annual/Sick Leave Liability	12,000		12,000	2,500	-9,500	-79.2%
						-
Employee Assistance Program	2,500		2,500	0	-2,500	100.0%
Personnel Contingency	72,000	2,421	55,000	35,000	-20,000	-36.4%
Infrequent and Unusual Losses		30,829			0	
Other Property Insurance	5,500	5,706	5,800	5,800	0	0.0%
Cost Alloc. Refund Soc. Serv.	15,000	20,386			0	
Employee Training	45,000	14,485	20,000	10,000	-10,000	-50.0%
						-
Contingency Grants	40,000	0	38,000	0	-38,000	100.0%
Contingency Fund	265,000	2,248	250,000	200,000	-50,000	-20.0%
Sheriff's Recruitment/Ret. Prog.	50,000	0			0	
Employee Recognition	1,500	2,177	1,500	1,000	-500	-33.3%
						-
Unappropriated Funds			15,000	135,388	120,388	802.6%
						-
Site Improvements	0		32,000		-32,000	100.0%
<b>TOTAL:</b>	<b>815,635</b>	<b>88,619</b>	<b>438,800</b>	<b>482,188</b>	43,388	9.9%

### BUDGET HIGHLIGHTS

Contingencies were decreased in FY2010.

# CAPITAL IMPROVEMENT PLAN

FY 2010 – 2014

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY2010-14 Total Project Cost
<u>Governmental</u>						
<i>IT</i>						
Management Software - Fin & HR	195,000					195,000
<u>Community Services</u>						
<i>Parks &amp; Recreation</i>						
Pleasant Grove Master Plan Design	-					-
PG Basketball & Tennis Cts						-
Outdoor Pool		600,000				600,000
Fitness Loop Trail		32,000				32,000
PG Field Project					462,000	462,000
Carysbrook Fitness						-
PG Playground Expansion			30,000			30,000
Carysbrook Gym Renovation/Expansion		20,000				20,000
PG Amphitheater				58,000		58,000
Athletic Field Lighting				170,000		170,000
Ag Expo Barn					300,000	300,000
Community Union - Rec Ctr at PG					4,000,000	4,000,000
<i>Planning</i>						
Fork Union Community Plan			240,900		-	240,900
<i>Public Works</i>						
Vehicle						-
Human Svcs Bldg & Carysbrook Campus						-
Administration Bldg Renovations		300,000	250,000			550,000
Emergency Location Generator			200,000			200,000
Sewer Plant Expansion		200,000	1,000,000		1,000,000	2,200,000

	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY2010-14 Total Project Cost</b>
<i>Registrar</i>						
<i>Electronic Poll Books</i>				40,000		40,000
<b><u>Public Safety</u></b>						
<i>E911</i>						
<i>Radio Equip &amp; Paging System</i>		5,500,000				5,500,000
<i>E911 Hardware &amp; Software Upgrade</i>	63,685					63,685
<i>Fire &amp; Rescue</i>						
<i>Fire Trucks</i>		450,000				450,000
<i>Ambulance</i>	-	55,000	110,000	-	110,000	275,000
<i>*Fire Dept Bldgs - KS &amp; FU (PW estimate)</i>	2,200,000					2,200,000
<i>Sheriff</i>						
<i>Patrol Vehicles - Lease Payments</i>	60,091					60,091
<i>Patrol Vehicles - Purchase</i>						-
<i>Patrol Vehicles - Lease or Purchase</i>		100,000	100,000	100,000	100,000	400,000
<b><u>Schools</u></b>						
<i>Central Auditorium (not adopted in FY09)</i>						-
<i>Future MS Locker &amp; Weight Room Renov.</i>		-				-
<i>New High School</i>						-
<i>Existing HS Renovations</i>		-	7,500,000			7,500,000
<i>Middle School Renovations</i>				2,050,000		2,050,000
<i>Abrams Building</i>				2,050,000		2,050,000
<i>Buses</i>		300,000	300,000	300,000	300,000	1,200,000
<i>Replacement Flooring</i>	-	50,000	-	50,000	-	100,000
<i>Lake Monticello Monish Gate Project</i>	250,000					250,000
<b>TOTAL</b>	<b>\$ 2,768,776</b>	<b>\$ 7,607,000</b>	<b>\$ 9,730,900</b>	<b>\$ 4,818,000</b>	<b>\$ 6,272,000</b>	<b>\$ 31,196,676</b>

**FY 2010 – 2014 Capital Project Funding Breakout**

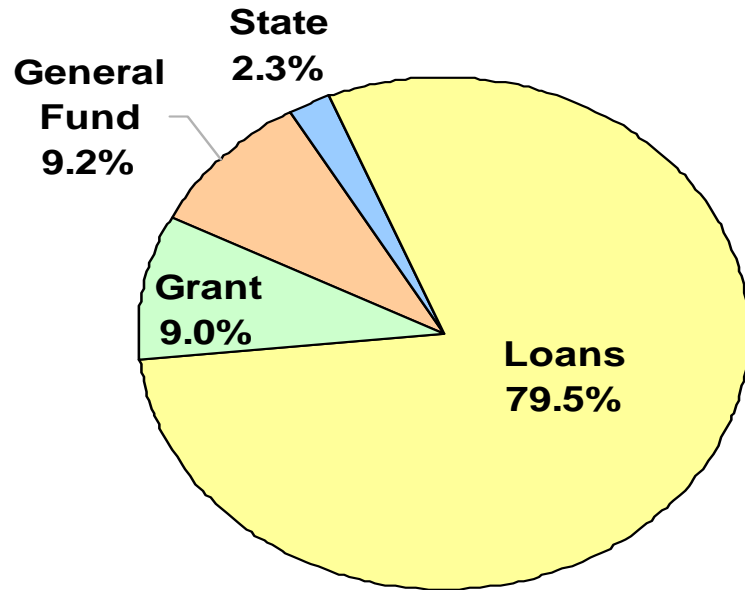
	<b>Borrowing</b>	<b>Cash</b>	<b>Revenue Bonds</b>	<b>Grant</b>	<b>Local Donations</b>	<b>FY2010-14 Total Project Funding</b>	<b>FY2015 and Beyond</b>
<u>Governmental</u>						-	
<i>IT</i>						-	
<i>Management Software</i>		195,000				195,000	
						-	
<u>Community Services</u>						-	
<i>Parks &amp; Recreation</i>						-	
<i>Pleasant Grove Master Plan</i>						-	
<i>PG Basketball &amp; Tennis Cts</i>						-	
<i>Outdoor Pool</i>		250,000		100,000	250,000	600,000	
<i>Fitness Loop Trail</i>		22,000			10,000	32,000	
<i>PG Field Project</i>		262,000		200,000		462,000	
<i>Carysbrook Fitness</i>						-	
<i>PG Playground Expansion</i>		25,000			5,000	30,000	
<i>Carysbrook Gym</i>							
<i>Renovation/Expansion</i>		20,000		-		20,000	
<i>PG Amphitheater</i>		38,000		20,000		58,000	
<i>Athletic Field Lighting</i>		170,000				170,000	
<i>Ag Expo Barn</i>		100,000		150,000	50,000	300,000	
<i>Community Union - Rec Ctr at PG</i>	4,000,000					4,000,000	
<i>Planning</i>						-	
<i>Fork Union Community Plan</i>				240,900		240,900	1,732,000
<i>Public Works</i>						-	
<i>Vehicle</i>						-	
<i>Human Svcs Bldg &amp;     Carysbrook Campus</i>						-	
<i>Administration Bldg Renovations</i>		550,000				550,000	
<i>Emergency Location Generator</i>		200,000				200,000	
<i>Sewer Plant Expansion</i>			2,200,000			2,200,000	
						-	

**FY 2010 – 2014 Capital Project Funding Breakout**

	<b>Borrowing</b>	<b>Cash</b>	<b>Revenue Bonds</b>	<b>Grant</b>	<b>Local Donations</b>	<b>FY2010-14 Total Project Funding</b>	<b>FY2015 and Beyond</b>
<i>Registrar</i>						-	
<i>Electronic Poll Books</i>		40,000				40,000	
						-	
<u><b>Public Safety</b></u>						-	
<i>E911</i>						-	
<i>Radio Equip &amp; Paging System</i>	5,500,000					5,500,000	
<i>E911 Hardware &amp;         Software Upgrade</i>				63,685		63,685	
						-	
<i>Fire &amp; Rescue</i>						-	
<i>Fire Trucks</i>	450,000					450,000	
<i>Ambulance</i>		275,000				275,000	
<i>*Fire Dept Bldgs - KS &amp; FU</i>	2,200,000					2,200,000	
						-	
<i>Sheriff</i>						-	
<i>Patrol Vehicles - Lease Payments</i>		60,091				60,091	
<i>Patrol Vehicles - Purchase</i>		-				-	
<i>Patrol Vehicles - Lease or Purchase</i>		400,000				400,000	
						-	
<u><b>Schools</b></u>						-	
<i>Existing HS Renovations</i>	7,500,000					7,500,000	
<i>Middle School Renovations</i>	2,050,000					2,050,000	
<i>Abrams Building</i>	2,050,000					2,050,000	
<i>Buses</i>		1,200,000				1,200,000	
<i>Replacement Flooring</i>		100,000				100,000	
						-	
<i>Lake Monticello Monish Gate</i>				250,000		250,000	
						-	
<b>TOTAL</b>	<b>\$ 23,750,000</b>	<b>\$ 3,907,091</b>	<b>\$ 2,200,000</b>	<b>\$ 1,024,585</b>	<b>\$ 315,000</b>	<b>\$ 31,196,676</b>	<b>\$ 1,732,000</b>

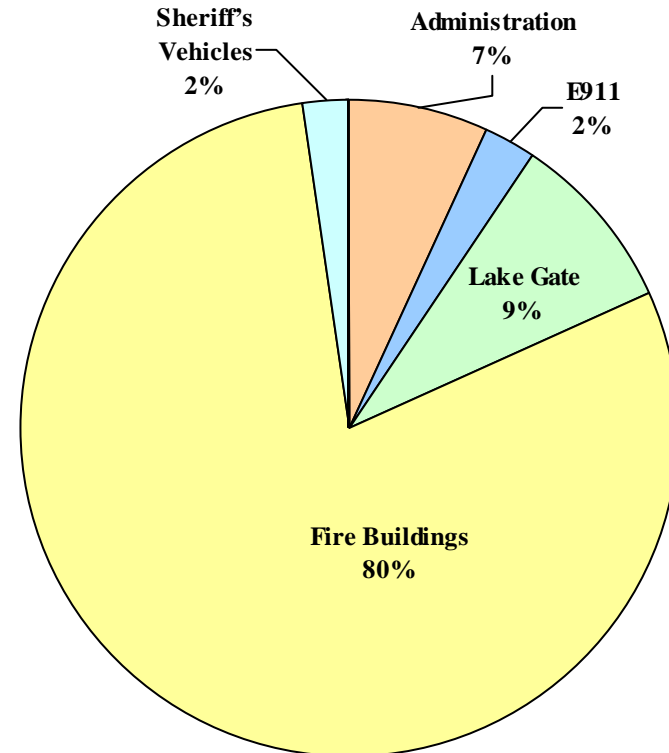
The Capital Improvements fund accounts for all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds. The prerequisite for a purchase to be considered *Capital* is as follows: the project or item must cost a total of more than \$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. 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 2010 REVENUE SOURCES**



**2010 % OF TOTAL CIP BUDGET**

**BY PROJECT**



## CAPITAL IMPROVEMENT

### FUTURE PROJECT DESCRIPTIONS BY FUNCTIONAL UNIT

#### General Government Administration

FY 2010 – The *Management and Accounting software* will be replaced. To be funded with general fund cash.

#### Community Services

##### **Parks and Recreation**

FY2011 – 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 – A *Fitness Loop Trail* will be constructed at Pleasant Grove as part of the ‘master plan’ for the site.

FY 2012 – 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 2013 – *Ball Field 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.

FY 2013 – An *Amphitheater* will be installed at Pleasant Grove as part of the ‘master plan’ for the site.

FY 2014 – 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 2014 – A *Recreation Center* will be constructed at Pleasant Grove as part of the ‘master plan’ for the site. The goal is for this building to be a multigenerational community facility.



## CAPITAL IMPROVEMENT

### PROJECT DESCRIPTIONS BY FUNCTIONAL UNIT (CONT'D)

#### **Public Works**

FY 2011 - 2012 – *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 2011 – *Emergency Location Generator* will be installed in the New High School to support community in cases of natural disasters. The new high school is the counties designated emergency location in such events.

#### **Registrar**

FY 2013 – The county plans to purchase *Electronic Poll Books* to support the voting needs of the citizens.

#### **Public Safety**

FY 2010 – FY 2014 *Patrol vehicles* are purchased on a routine basis annually to maintain 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 2011 – Fire Truck Purchase – a new fire truck will be purchased via borrowing.

FY 2011, 2012 and 2014 – New *Ambulances* will be purchased during these three years.

FY2011, 2012 and 2014 – *Ambulance Rechassis* – to lengthen the life of existing vehicles within the rescue department a rotating schedule has been established to rechassis existing vehicles.

FY 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.

FY2010 – *E911 Hardware & Software* will be upgraded. This project is 100% grant funded.

FY2011 – *E911 Radio Equipment and the Paging System* will be upgraded to comply with FCC mandates for narrow banding. Due to the magnitude of this project, borrowing will be required.

## CAPITAL IMPROVEMENT

### PROJECT DESCRIPTIONS BY FUNCTIONAL UNIT (CONT'D)

#### Schools

FY 2011- 2014 – *Buses* – this is a routine annual expenditure. The schools purchase 2-3 buses each year. The buses are purchased using general fund cash.

FY 2011 and 2013 – *Replacement Flooring* – Several of the schools have carpeted areas which require replacement on a rotating basis.

FY 2012 and 2013 – *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.

#### Community

FY 2010 – *Lake Monticello Monish Gate Project* – the BOS approved this project outside of the traditional planning process. The Planning department will be working closely with the county’s grants administrator and lake officials in the search for project funding and development of this project.

**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.

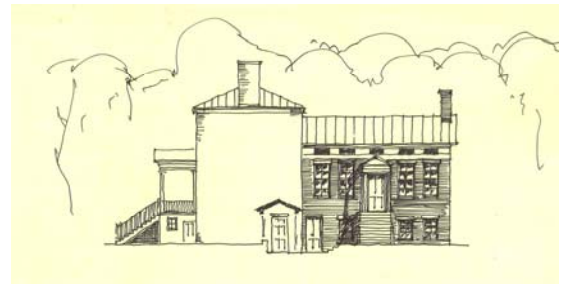
Source of Funds	Description of Funds	Available	Amount
Fluvanna County	General Fund appropriation	FY 07	\$ 250,000
Beirne Carter Foundation	Grant awarded	FY 07	\$ 20,000
Transportation Enhancement/VDOT	Grant awarded	FY 08	\$ 150,000
Charlottesville Area Foundation	Grant awarded	3/07	\$ 10,000
Department 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 19<sup>th</sup> 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 18<sup>th</sup> and early 19<sup>th</sup> 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.



## **New Library**

The New Library was completed in Fall 2008. It is featured on the front cover of the budget book. It is the first geothermal building to be constructed within the County. A geothermal energy kiosk is being constructed adjacent to the new library building. It will be open in Summer 2009 for guests to visit.

## **New High School**

The New High School ground breaking ceremony was held in Spring 2009. It is expected to be completed in Summer 2011. Upon completion of the New High School the existing high school, middle school and elementary school will be renovated to accommodate shifting of grade levels.

## **Pleasant Grove Master Plan**

In FY 2010 a master plan designating placement of future amenities at Pleasant Grove will be developed and adopted by the Board of Supervisors. This will aid in the planning of future capital projects that pertain to this location.

## **Pleasant Grove Field Amenities**

Additional ball fields have been constructed at Pleasant Grove, which now require additional amenities. Two concession stands and waterless restrooms were installed in FY2009. In the upcoming years fencing and lighting will be added.

## **Western Trailhead and Mill Site**

The County has received from several sources including the Department of Transportation to proceed with the western trailhead and mill site projects. The Parks and Recreation department will be working closely with the Historical Society and the Heritage Trail Foundation in developing and implementing these two projects.

## **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. Renovations are anticipated to be completed in FY2009.

## **Carysbrook Gym**

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. The upstairs gym flooring, bleachers and lighting will be replaced. The exterior of the building will also be painted.

## **Human Services Building**

Now that the new library has been completed, the bottom floor of the main Carysbrook building will be renovated to accommodate the expansion of the Social Services department.

## **Fire Buildings**

In FY2010 architectural drawings are being developed for two new fire buildings using the layout of the Palmyra Fire Station as the pattern. The goal is to begin construction of the Fork Union and Kents Store fire buildings in FY 2010.

## **Fork Union Streetscape Project**

The County has received funding from the Department of Transportation in the form of enhancement grants to implement the Fork Union Streetscape project. The Planning department will be working closely with the Fork Union Committee on the development and implementation of this project.

## 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, 2008</u>	<u>County</u> <u>Policy</u>
Debt as a percentage of Assessed Value	.75%	3.5%
Debt per Capita	\$630	-----
Debt Service as a percent of General Government Revenues	5.96%	12%

### Recent Changes

On December 2007 the County issued \$9.4 million Public Facility Revenue Bond and Note. Of this borrowing the note portion of \$7.5 million will be refinanced into a Literary Loan. The significant portion of the bond issue from the \$1.9 million was used to payoff a 2006 note of \$1.5 million. Proceeds will be used to finance the construction and architecture design services for new high school.

The County incurred \$67,525,000 in Virginia Public School Authority (VPSA) Special Obligation School Financing Bonds in December 2008 for the new high school construction.

### 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR FY09 to FY10	% INCR/ DECR FY09 to FY10
<b>***Debt Service - REVENUES***</b>						
Interst Regions 07 Int Account		12.98				
Capitalized Interest for New High School				3,908,200	3,908,200	
Rev Recovery/Fire & Rescue Veh. lease			19,321	28,636	9,315	48.2%
State Grant Funds - Sch Const.	142,667	145,997	142,667	0	3,330	2.3%
Transfer From General Fund	1,598,854	1,558,008	3,127,613	3,962,704	835,091	26.7%
Transfer From CIP		32,296				
<b>TOTAL:</b>	<b>1,741,521</b>	<b>1,736,314</b>	<b>3,289,601</b>	<b>7,899,540</b>	<b>4,609,939</b>	<b>140.1%</b>
<b>***Debt Service - EXPENDITURES***</b>						
Administrative Fees for Debt Services	5,750	4,500	5,000	9,000	4,000	80.0%
<b>***School Debt Service Principal***</b>						
Middle School-VPSA 1996	41,748	41,748	42,393	43,101	708	1.7%
Central Elem. VPSA-1995A	106,902	106,902	108,649	110,487	1,838	1.7%
VPSA 1999 Series-Central	50,000	50,000	50,000	50,000	0	0.0%
Literary Loan 1999-Central	309,851	309,851	309,852	309,851	-1	0.0%
Gen. Oblig. School Bonds 2005A	284,926	284,926	288,293	291,837	3,544	1.2%
New High School 2007 Series Bond			88,300	99,700	11,400	12.9%
Debt Reserve for New High School			1,036,500	1,725,181	688,681	66.4%
<b>***School Debt Service Interest***</b>						
Middle School VPSA 1996 Interest	22,502	22,502	20,357	18,149	-2,208	-10.8%
Central Elem. VPSA - 1998A Interest	49,973	49,973	44,477	38,888	-5,589	-12.6%
VPSA 1999 Series-Central Interest	32,225	30,150	28,044	25,713	-2,332	-8.3%
Literary Loan 1999-Central Interest	139,433	139,433	130,138	120,842	-9,296	-7.1%
Gen. Oblig. Sch Bonds 2005A Interest	298,199	298,199	283,581	268,788	-14,793	-5.2%
High School(PG) 2006 Series Interest	60,600	60,600				
New High School 2007 Series Note			268,650	243,000	-25,650	-9.5%
New High School 2007 Series Bond			82,132	70,837	-11,295	-13.8%
New HS VPSA Spec Oblig Series 208				3,908,200	3,908,200	
<b>***County Debt Service***</b>						
Courthouse Rev. Bnds. -IDA Principal	64,400	64,400	64,700	69,900	5,200	8.0%
Courthouse Rev. Bnds - IDA Interest	99,936	99,906	97,137	94,249	-2,888	-3.0%
Palmyra Sewer Rev Bond Principal	60,000	0				
Library (PG) 2006 Series Bnd Principal			110,000	152,800	42,800	38.9%
Library(PG) 2006 Series Bnd Interest	115,077	115,052	115,077	110,380	-4,698	-4.1%
<b>***Fire &amp; Rescue County Debt***</b>						
2007 Truck Lease - Palmyra Pierce Pumper		47,360	39,391	41,017	1,626	4.1%
2008 Pierce Pumping Combo - Kents Store				45,000	45,000	
2002 Kenworth Fire Truck			32,008			
2003 Freightliner Tanker			22,117	23,215	1,098	5.0%
<b>***Fire &amp; Rescue Interest***</b>						
2007 Truck Lease - Palmyra Pumper		7,090	15,060	13,433	-1,627	-10.8%
2008 Pierce Pumping Combo - Kents Store				11,000	11,000	
2002 Kenworth Fire Truck Int.			1,675			
2003 Freightliner Tanker Int.			6,070	4,971	-1,099	-18.1%
<b>TOTAL:</b>	<b>1,741,521</b>	<b>1,732,591</b>	<b>3,289,601</b>	<b>7,899,540</b>	<b>4,609,939</b>	<b>140.1%</b>

# 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DEC FY09 to FY10	% INCR/ DEC FY09 to FY10
<b>***REVENUES***</b>						
Other		4,738				
Transfer from CIP		28,870				
<b>***Transfers***</b>						
Transfer from FUSD Fund Balance			84,256	77,658	-6,598	-7.8%
<b>***Receipts***</b>						
Water Service Fees	305,000	319,310	312,000	320,000	8,000	2.6%
Water Connection Fees	8,000	4,825	3,900	3,150	-750	-19.2%
Lease revenue from cell towers			11,000	0		
<b>TOTAL REVENUES:</b>	<b>313,000</b>	<b>357,743</b>	<b>411,156</b>	<b>400,808</b>	<b>-10,348</b>	<b>-2.5%</b>
<b>***EXPENDITURES***</b>						
Personnel	162,605	164,346	170,968	156,750	14,218	-8.3%
Operating	94,450	117,359	94,780	98,650	-3,870	4.1%
Capital	1,457	91,662	85,888	85,888	0	0.0%
Debt Service	59,520	31,742	59,520	59,520	0	0.0%
<b>TOTAL EXPENDITURES:</b>	<b>318,032</b>	<b>405,109</b>	<b>411,156</b>	<b>400,808</b>	<b>10,348</b>	<b>-2.5%</b>

**BUDGET HIGHLIGHTS:** No significant changes..

## GOALS AND ACCOMPLISHMENTS

FY 2010 Goals:

- Increase connection and availability rates
- Remove old backwash tank
- Install shed to store generators and other equipment
- Develop plan to integrate utility departments into one unit

FY 2009 Accomplishments:

- Replaced backwash tanks at Morris Plant
- Integrated operations with Palmyra Sewer
- Installed pressure reducer in main line servicing Dominion Power

## SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated
Gallons of water sold	41,162,090	42,449,364	46,662,090	34,474,590
# of new connections	6	4	4	6



## LANDFILL/CONVENIENCE CENTER

The County landfill is now closed. A convenience center is currently located on Route 6, 4.5 miles west of Fork Union. Hours of operation are Monday, Wednesday, Friday and Saturday 8:00 a.m. to 5:00 p.m. The landfill currently employs 1 full-time employee and 2 part-time employees.

### BUDGET SUMMARY

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$INCR/ DECR FY09 to FY10	%INCR/ DECR FY09 to FY10
<b>***REVENUES***</b>						
Landfill Closure Int. Income		24,477				
Landfill Closure Revenue	831,887					
Landfill Receipts	310,000	404,191	215,550	140,000	-75550	-35.0%
Recycled Good Sales	2,500			3,000	3000	
Landfill Fund Balance			81,425	42,000	-39425	-48.4%
Cell Tower Rental Fees				-11000	11000	
Allied Waste Fees				3,500	3500	
Transfer fr General Fund	4,337			22,665	22665	
<b>TOTAL:</b>	<b>1,148,724</b>	<b>428,668</b>	<b>296,975</b>	<b>222,165</b>	<b>-74810</b>	<b>-25.2%</b>
<b>EXPENDITURES</b>						
Personnel	117,264	129,721	106,025	81,152	24873	-23.5%
Operating	1,031,460	620,201	190,950	132,392	585581	-30.7%
Capital	-	6,799	-	8,621	-8621	
Debt Service	-	-	-	-		
<b>TOTAL EXPENDITURES:</b>	<b>1,148,724</b>	<b>756,720</b>	<b>296,975</b>	<b>222,165</b>	<b>74810</b>	<b>-25.2%</b>
Full-time	4	4	4	3		-25.0%
Part-time	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 temporarily 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 2010 Goals:

- Add additional compactor at Convenience Center (if funds available)
- Repair entrance road (if funds available)
- Reduce operating hours to reduce expenses

### FY 2009 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, 2009.

	<b>FY06</b>	<b>FY07</b>	<b>FY09</b>	<b>FY09</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated*</b>
	10,345	11,856	3,200	3,200

# 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
					<i>FY09 to FY10</i>	<i>FY09 to FY10</i>
<b>***Utility Revenues***</b>						
Sewer Service Fees	12,000	1,778	34,000	42,000	8,000	23.5%
Sewer Connection Fees			300,000	20,000	-280,000	-93.3%
Availability Fees			1,225,000	45,000	-1,180,000	-96.3%
<b>***Other Revenue***</b>						
Other	10,000					
<b>***Grant Revenue***</b>						
EPA Grant - Palmyra Sewer		60,527				
<b>Transfers into Utility Fund</b>						
Contributed Capital fr GF/CF		125,664				
Transfer from General Fund	39,953	60,000	77,881	114,802	36,921	47.4%
Transfer from CIP		261,440				
<b>TOTAL:</b>	<b>61,953</b>	<b>509,410</b>	<b>1,636,881</b>	<b>221,802</b>	<b>-1,415,079</b>	<b>-86.4%</b>
<b>EXPENDITURES</b>						
Personnel	46,253	1,791	24,681	52,262	27,581	111.7%
Operating	15,700	13,510	27,200	44,540	17,340	63.8%
Capital	0	17,970	1,525,000	65,000	-1,460,000	-95.7%
Debt Service	0	60,000	60,000	60,000	0	0.0%
<b>TOTAL EXPENDITURES:</b>	<b>61,953</b>	<b>93,271</b>	<b>1,636,881</b>	<b>221,802</b>	<b>-1,415,079</b>	<b>-86.4%</b>
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 2010 Goals:

- Complete construction of sewer collections live to Pleasant Grove
- Complete expansion of wastewater treatment facility to accommodate new high school and other new connections
- Develop plan to integrate utility departments into one unit.

### FY 2009 Accomplishments:

- Completed design for extension of sewer collection
- Integrated operations with FUSD
- Connected E.W. Thomas Grocery to sewer system

## SERVICE LEVELS

	<b>FY06 Actual</b>	<b>FY07 Actual</b>	<b>FY08 Actual</b>	<b>FY09 Actual</b>
# of connections to system	n/a	n/a	23	1

\*Based on data through April 30, 2009.

## RECREATION PROGRAM

The Parks and Recreation department in Fluvanna County maintains two budgets each year. One within the general fund operational budget and one enterprise fund. The budget below reflects the anticipated enterprise fund budget for fiscal year 2010 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, FY08 and FY09 several new programs were added. For example, lacrosse, flag football and heritage trail rides. A skate park facility has also been constructed behind Carysbrook gym.

### BUDGET SUMMARY

REVENUES	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	FY10 Adopted Budget	% INCR/ DECR FY09 toFY10
Pleasant Grove Donations	25,000	21,000	1,500	3,000	100.0%
Playground Donations	500				
Equestrian Trail Fund		5,000	5,000	5,000	0.0%
Heritage Trail Fund		500	500	500	0.0%
Sports Park Amenities Fund		2,500	5,000	1,200	-76.0%
Amusement Tickets	18,000	18,000	15,000	15,000	0.0%
Program Guide				2,500	
Fourth of July Sponsorships		1,500	2,500	2,500	0.0%
Soccer Association Grant Match		5,000	0		
Athletic Program Spon. (Basketball)	4,750	4,000	5,000	3,500	--30.0%
Skate Park Donations/Sponsor	2,000	500	0	0	
FCCC Program Equipment Donations	2,500	2,500	1,000	500	-50.0%
Lacrosse Program Sponsorship	500	500	500	750	50.0%
Football Program Sponsorship	400	400	500	750	50.0%
Teen Center Sponsorship			0		
Ball field donations/sponsorships		0	0		
Kite Festival		2,000	2,500	2,000	-20.0%
Carnival		10,000	10,000	10,000	0.0%
Fund Balance Appropriation	13,000	25,000	11,322	0	
FCPR Other	1,250				
<b>TOTAL:</b>	<b>\$67,900</b>	<b>\$98,400</b>	<b>\$60,322</b>	<b>47,200</b>	<b>-21.8%</b>

## RECREATION PROGRAM (CONT'D)

EXPENDITURES	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	FY10 Adopted Budget	% INCR/ DECR
Playground Equipment	500				
Fourth of July Sponsorships		1,500	2,500	2,500	0.0%
Kite Festival Instructional Svcs		2,000	2,500	2,000	-20.0%
Carnival Instructional Svcs		1,000	1,000	1,000	0.0%
Carnival - Contract Svcs		8,500	8,500	8,500	0.0%
Carnival - Supplies		500	500	500	0.0%
Program Guide Publication					
Amusement Tickets	18,000	18,000	15,000	0	
Furniture/Fixtures	17,000				
Machinery/Equipment	8,000				
Capital Improvements		25,000			
Advertising				750	-
Equestrian Trail Supplies		5,000	5,000	4,250	-15.0%
Subsistence and Lodging					
HT Recreational Supplies		500	500	500	0.0%
Sports Park Amenities Equipment		2,500	5,000	1,200	-76.0%
Depreciation		10,178	9,030	11,784	30.5%
Other Operating Expenses					
Dog Park Equipment		1,000	1,500	500	-66.7%
Instructional Services (Basketball)	1,000				
Recreational Supplies (Basketball)	6,000	4,000	5,000	3,500	-30.0%
Recreational Supplies (Skate park)	2,000	500	0	0	
FCCC Program Equipment	1,500	2,500	1,000	500	-50.0%
Lacrosse Program Equipment	500	500	500	750	50.0%
Football Program Equipment	400	400	500	750	50.0%
Transfer out to Fund #105 - Americorp			2,292	0	
Transfer out to Fund 302	13,000				
<b>TOTAL:</b>	<b>\$67,900</b>	<b>\$83,578</b>	<b>\$60,322</b>	<b>47,200</b>	<b>-21.8%</b>

### BUDGET HIGHLIGHTS

The FY 10 decrease is due to the transfer of amusement tickets to the general fund.

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. .

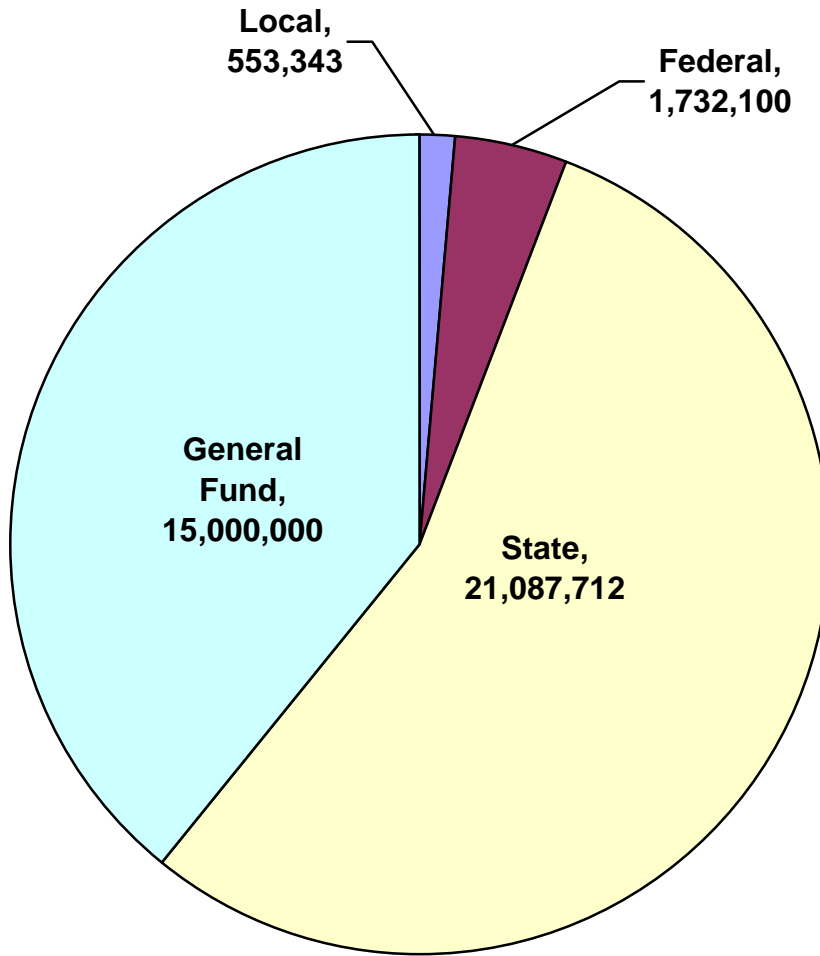
The superintendent’s office is located within the School Board Administration building on Route 15 – the old Palmyra Elementary School. In the public school system, special programs for students with exceptional needs are provided in addition to the regular school programs. These include programs for: 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	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	FY10 Adopted Budget	% INCR/ DECR FY09 to FY10
<b>Miscellaneous Local</b>					
Other	553,343	553,343	553,343	553,343	0.0%
VASS					-
<b>Subtotal Local Funds:</b>	<b>553,343</b>	<b>553,343</b>	<b>553,343</b>	<b>553,343</b>	0.0%
State Revenue	19,832,193	19,832,193	21,964,080	21,087,712	-4.0%
Federal Revenue	1,386,100	1,386,100	1,386,100	1,732,100	25.0%
Transfers From General Fund	14,572,340	14,572,340	15,312,827	15,000,000	-2.0%
<b>TOTAL:</b>	<b>\$36,343,976</b>	<b>\$36,343,976</b>	<b>\$39,216,350</b>	<b>\$38,373,155</b>	-2.2%

EXPENDITURES	FY08 Adopted Budget	FY08 Projected Actual	FY09 Adopted Budget	FY10 Adopted Budget	% INCR/ DECR FY09 to FY10
Instruction	28,018,389	28,018,389	30,483,417	29,944,576	-1.8%
Administration, Attendance & Health	1,229,738	1,229,738	1,278,090	1,298,867	1.6%
Pupil Transportation Services	2,478,023	2,478,023	2,579,331	2,544,688	-1.3%
Operation and Maintenance Services	2,906,324	2,906,324	3,128,382	3,144,628	0.5%
Debt Service and Fund Transfers	477,029	477,029	477,029	213,888	-55.2%
Technology	1,234,473	1,234,473	1,270,101	1,226,508	-3.4%
<b>TOTAL:</b>	<b>\$36,343,976</b>	<b>\$36,343,976</b>	<b>\$39,216,350</b>	<b>\$38,373,155</b>	-2.2%

**SCHOOL FUNDING FOR FY 2010  
BY SOURCE**



<b>OPERATING INDICATORS:</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>
Enrolled School Age Population	3,670	3,686	n/a	3,739
Number of teachers	280	291	315	315
Local expenditures per pupil	\$8,053	\$8,885	\$9,773	9,867



## LOCAL FUNDING FOR SCHOOLS

<b>Year</b>	<b>Local Funding</b>	<b>% Change</b>	<b>Total Budget</b>	<b>% Change</b>
<i>FY10</i>				
<i>Proposed</i>	15,000,000	-2.0%	38,373,155	-2.2%
<i>FY09</i>	15,312,827	5.1%	39,216,350	7.9%
<i>FY08</i>	14,572,340	7.5%	36,343,976	6.2%
<i>FY07</i>	13,550,012	3.6%	34,224,320	10.6%
<i>FY06</i>	13,076,906	6.3%	30,956,006	10.6%
<i>FY05</i>	12,304,105	3.8%	28,000,000	7.1%
<i>FY04</i>	11,854,001	8.0%	26,152,339	8.3%
<i>FY03</i>	10,973,757	11.4%	24,157,221	7.6%
<i>FY02</i>	9,848,849	10.0%	22,445,348	8.0%
<i>FY01</i>	8,955,975	6.9%	20,782,627	6.8%
<i>Average increase FY01-10:</i>		6.06%		7.09%

## 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.

	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	% INCR/ DECR FY09 to FY10
<b>REVENUES</b>					
Proceeds From Local Sources	1,668,263	1,668,263	1,734,994	1,734,994	0%
<b>TOTAL:</b>	<b>\$1,668,263</b>	<b>\$1,668,263</b>	<b>\$1,734,994</b>	<b>\$1,734,994</b>	0%
<b>EXPENDITURES</b>					
School Food Services Expenditures	1,668,263	1,668,263	1,734,994	1,734,994	0%
<b>TOTAL:</b>	<b>\$1,668,263</b>	<b>\$1,668,263</b>	<b>\$1,734,994</b>	<b>\$1,734,994</b>	0%

## 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

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR  FY09 to FY10	% INCR/ DECR FY09 to FY10
<b>***REVENUES***</b>						
Expenditure Refunds		353				
Cost Recovery		8026	45,000	45,000	0	0.0%
<b>***VPA STATE REVENUES***</b>						
State	853,633	460,720	591,015	541,895	-49,120	-8.3%
<b>***VPA Federal***</b>						
VPA Federal	1,153,275	931,445	1,199,939	987,121	-212,818	-17.7%
<b>***TRANSFERS***</b>						
Transfer from General Fund	680,490	652,534	753,434	753,168	-266	0.0%
Transfer from Fund #120		634				
Transfer from Rev Max						
<b>TOTAL:</b>	<b>2,687,398</b>	<b>2,053,713</b>	<b>2,589,388</b>	<b>2,327,184</b>	<b>-262,204</b>	<b>-10.1%</b>

## SOCIAL SERVICES (Cont'd)

Description	FY08 Adopted Budget	FY08 Actual	FY09 Adopted Budget	FY10 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
<b>***EXPENDITURES***</b>						
ADMINISTRATIVE	1,427,041	1,379,453	1,606,789			
PUBLIC ASSISTANCE	664,340	232,458	439,340			
PURCHASED SERVICES	507,335	402,835	507,335			
VIEW PROGRAM	47,557					
ENERGY ASSISTANCE PROGRAM	6,200					
QUAL. INT. CHLD. DAY CARE PROG	7,425	7,405	7,425			
FOSTER HOME COORDINATOR	7,500	8,139	8,500			
FAMILY SUPPORT	20,000	19,903	20,000			
<b>TOTAL:</b>	<b>2,687,398</b>	<b>2,503,713</b>	<b>2,589,389</b>	<b>2,327,184</b>	-262,205	-10.1%

### Personnel

Full-time Positions	23	23	25	25	8.7%
Part-time Positions	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. Funding for these two positions was continued in FY2010. No other significant changes in FY2010.

### GOALS AND ACCOMPLISHMENTS

#### FY 2010 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 2009 Accomplishments:

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

**SERVICE LEVELS**

	<b>FY06 Actual</b>	<b>FY07 Actual</b>	<b>FY08* Estimated</b>
Adoption Cases	93	105	84
Adult Services Cases	643	680	638
Child Protective Services Cases	337	187	223
Family Services Cases	1262	1387	1171
Foster Care Cases	308	346	394
View Cases	91	107	139
<b>ELIGIBILITY</b>			
Food Stamp Recipients	8676	8361	9625
Food Stamp Issuance	\$693,990	\$685,731	\$861,609
<b>TEMPORARY ASSISTANT TO NEEDY FAMILIES</b>			
# of Active Cases	341	263	374
Public Assistance	\$67,749.72	\$51,443.34	\$77,604
Medicaid Recipients	10680	14257	14696
State & Local Hospitalization (SLH) Applications	51	45	40
Auxiliary Grant (AG) Cases	121	115	89
Assistance \$	\$47,962	\$48,346	\$42,640
General Relief Cases	132	95	93

\*Based on data through April 30, 2009. FY09 data not avail.

## **APPENDICES**

## APPENDIX A: STATEMENT OF CHANGE IN FUND BALANCE

	Actual 2008	Budget 2009	Budget 2010
<b><i>General Fund</i></b>			
2007 Undesignated Fund Balance	<b>8,982,217</b>		
Budgeted Revenues		58,709,110	61,749,327
Budgeted Expenditures		58,554,278	61,824,394
Transfers to other funds		76,951	137,467
Transfers from other funds			
Use of Undesignated Fund Balance - Operations			350,000
Use of Undesignated Fund Balance - Capital Projects		637,909	255,091
Projected Incr/Decr to Ending Undesignated Fund Balance		1,036,500	1,725,181
Ending Undesignated Fund Balance	6,846,383	7,429,679	
Ending Designated Reserved Fund Balance*	11,873,713	1,036,500	1,725,181
<b><i>Fork Union Sanitary District</i></b>			
2007 Undesignated Fund Balance	<b>59,988</b>		
Budgeted Revenues		326,900	323,150
Budgeted Expenditures		-411,156	-400,808
Transfers to other funds		0	
Transfers from other funds		0	
Use of Undesignated Fund Balance		84,256	77,658
Projected Change to Ending Undesignated Fund Balance		-84,256	-77,658
Ending Undesignated Fund Balance	47,637	-24,268	
<b><i>Landfill Fund</i></b>			
2007 Undesignated Fund Balance	<b>-459,564</b>		
Budgeted Revenues		215,550	199,500
Budgeted Expenditures		-296,975	-222,165
Transfers to other funds		0	
Transfers from other funds			22,665
Use of Undesignated Fund Balance		81,425	
Projected Change to Ending Undesignated Fund Balance		-81,425	
Ending Undesignated Fund Balance	-693,212	-1,372,876	

**Utility (Sewer) Fund**

2007 Undesignated Fund Balance	<b>23,488</b>		
Budgeted Revenues		1,481,119	107,000
Budgeted Expenditures		-1,559,000	-221,802
Transfers to other funds		0	
Transfers from other funds		77,881	114,802
Use of Undesignated Fund Balance		0	
Projected Change to Ending Undesignated Fund Balance		0	
Ending Undesignated Fund Balance	-94,183	23,488	

**Parks and Recreation**

2007 Undesignated Fund Balance	<b>39,357</b>		
Budgeted Revenues		60,322	47,200
Budgeted Expenditures		-60,322	-47,200
Transfers to other funds		0	
Transfers from other funds			
Use of Undesignated Fund Balance		11,322	0
Projected Change to Ending Undesignated Fund Balance		-11,322	0
Ending Undesignated Fund Balance	10,948	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 1<sup>st</sup> 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 1<sup>st</sup> 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

# FY10 Budget Calendar



CIP

Operational

Board Meeting

Advertising

Aug-08						
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Sep-08						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Oct-08						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Nov-08						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Dec-08						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Jan-09						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Feb-09						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Mar-09						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Apr-09						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**DESCRIPTION**

**DATE**

**TIME/LOCATION**

CIP Public Hearing - Planning Commission  
Budget meetings w/ County Admin.

12/15/2008  
12/15 - 01/02/09

7:00pm; Circuit Court  
County Admin. Office

**CIP Presented to Board of Supervisors\*\***

**01/07/2009**

**2:00pm; Circuit Court**

Budget Workbooks finalized for printing  
*Budget presented to BOS*

01/26/2009  
02/04/2009

*2:00pm; Circuit Court*

Budget Work Session - Expenditures  
Budget Work Session - Revenues

02/11/2009  
02/25/2009

7:00pm; Conference Room  
7:00pm; Conference Room

**Budget Work Session - Agency Presentations+**

**03/04/2009**

**6:00pm; Circuit Court**

Budget Work Session  
Budget Work Session - Schod Board/Reconciliation

03/11/2009  
03/18/2009

6:00pm  
6:00pm; Circuit Court

Budget Advertisement Submitted  
Advertisement Dates

03/20/2009  
03/26/2009

**Public Hearing - CIP & Operations**

**04/08/2009**

**7:00pm; Circuit Court**

Budget Adoption

04/15/2009

7:00pm; Circuit Court

\*\*The original time printed for this meeting was incorrect. Instead of 6PM (an evening Board meeting), it should have been listed as 2PM (a daytime Board meeting).

+This is a change from 7PM to 6PM.

## Appendix C: Personnel Complement

### By Department/Job Classification

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>	<u>Approved FY 10*</u>
<b>Buildings &amp; Grounds</b>				
Facilities Director				1
Grounds Supervisor				1
Building Supervisor				1
Maintenance/Energy Technician				1
Maintenance Technicians				4
Groundskeepers				3
				11
<b>Building Inspections</b>				
Building Inspector	1	1	1	1
Building Official	1	1	1	1
Permit Clerk/Technical Assistant	1	1	1	1
Site Inspector	0	1	1	1
	3	4	4	4
<b>Circuit Court</b>				
Clerk of the Circuit Court	1	1	1	1
Deputy Clerk I	1	1	1	1
Deputy Clerk II	2	2	2	2
Deputy Clerk III	4	4	4	4
	8	8	8	8
<b>Commonwealth Attorney</b>				
Commonwealth Attorney	1	1	1	1
Assistant Commonwealth Attorney	1	1	1	1
Legal Secretary	1	1	1	1
Victim Witness Coordinator	0	1	1	1
	3	4	4	4
<b>Comprehensive Services Act</b>				
Data Entry Clerk	0	1	1	1
Program Manager	1	1	1	1
	1	2	2	2
<b>County Administration</b>				
Administrative Assistant/Clerk to Board	1	1	1	1
Assistant County Administrator	1	1	1	1
County Administrator	1	1	1	1
Grants Administrator	1	1	1	1
Senior Program Support Assistant	1	1	1	1
	5	5	5	5

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>	<u>Approved FY 10*</u>
<b>Electorial Board - Registrar</b>				
Assistant Registrar	1	1	1	1
Registrar	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Emergency Communications</b>				
Director	1	1	1	1
Supervisor	0	1	1	1
Operations Coordinator	1	1	1	1
Officer	6	7	7	7
	<u>8</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>Finance</b>				
Budget Analyst	1	1	1	1
Director	1	1	1	1
Senior Finance Assistant	2	2	2	2
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<b>Human Resources</b>				
Manager	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Information Technology</b>				
Director	0	1	1	1
	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Landfill</b>				
Manager/Recycling Coordinator	1	1	1	1
Scale Operator	2	2	2	2
Senior Program Support Assistant	1	1	0	0
	<u>4</u>	<u>4</u>	<u>3</u>	<u>3</u>
<b>Library</b>				
Aide	3	3	3	3
Clerk	2	2	2	2
Director	1	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<b>Parks &amp; Recreation</b>				
Administrative Assistant	1	1	1	1
Director	1	1	1	1
Program Assistant	3	3	3	3
Program Support Assistant	1	1	1	1
Programs Supervisor	1	0	0	0
Recreation Programs Manager	0	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>	<u>Approved FY 10*</u>
<b>Planning</b>				
Code Compliance Officer	1	1	1	1
Director	1	1	1	1
Planner	0	1	1	0
Site Inspector	1	0	0	0
Senior Planner	1	1	1	2
Senior Program Support Assistant	1	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<b>Public Utilities</b>				
Assistant Water System Operator	1	1	1	1
Water System Supervisor	1	1	1	1
Utilities Technician	1	1	1	1
Utilities Specialist	0	0	0	1
	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>
<b>Public Works</b>				
Buildings & Grounds Supervisor	1	1	1	0
Clerk of the Works	1	1	1	1
Craft Worker	0	0	1	0
Craftworker Technician	1	1	1	0
Director/Chief Engineer	1	1	1	1
Maintenance Helper	2	1	0	0
Maintenance Technician	3	4	4	0
Maintenance Worker	2	5	5	0
Operations Superintendent	1	1	0	0
Project Manager	0	1	1	1
Senior Program Support Assistant	0	0	1	1
	<u>12</u>	<u>16</u>	<u>16</u>	<u>4</u>
<b>Revenue</b>				
Chief Deputy Commissioner	1	1	1	1
Commissioner	1	1	1	1
Deputy Comm/IT Specialist	1	1	1	1
Deputy Comm/Mapping Tech	1	1	1	1
Deputy Commissioner I	1	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>	<u>Approved FY 10*</u>
<b>Sheriff</b>				
Animal Control Officer	2	3	3	3
Bailiff	5	6	7	6
Captain	0	1	1	1
Colonel/Chief Deputy	1	1	1	1
Corporal	2	4	2	2
Deputy	11	13	15	15
Executive Assistant	1	1	1	1
Investigator	3	3	2	3
Lieutenant	2	2	2	2
Receptionist	1	1	1	1
Records Clerk	1	1	1	1
School Resource Officer	2	2	2	2
Sergeant	1	2	4	4
Sheriff	1	1	1	1
	<hr/> 33	<hr/> 41	<hr/> 43	<hr/> 43
<b>Social Services</b>				
Clerk II			1	1
Clerk III	1	1	1	1
Clerk IV	1	2	2	1
Director	1	1	1	1
Eligibility Supervisor	1	1	1	1
Eligibility Worker	2	3	4	4
Food Stamp Ins Clerk	1	1	1	1
Office Manager	1	1	1	1
Receptionist II	1	1	1	1
Secretary I			1	1
Senior Eligibility Worker	1	1	1	1
Services Supervisor	1	1	1	
Social Work Supervisor	1	1	1	2
Social Worker	4	5	6	7
	<hr/> 16	<hr/> 19	<hr/> 21	<hr/> 25
<b>Treasurer</b>				
Treasurer	1	1	1	1
Chief Deputy Treasurer	1	1	1	1
Deputy Treasurer III	1	1	1	1
Deputy Treasurer II	1	1	1	1
Deputy Treasurer I	2	2	2	2
	<hr/> 6	<hr/> 6	<hr/> 6	<hr/> 6
<b>Total Complement:</b>	134	155	158	160

**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 25<sup>th</sup>.
- 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

## BUDGET POLICY AND PROCEDURES

**Adopted by  
Board of Supervisors on  
May 20, 2009**



## 1-4 Budget Policy and Procedures

### *1-4.1. Scope*

- 1-4.1.a. This Budget Policy addresses the process by which the County's operational budget is formulated, beginning with the departmental requests through adoption by the Board of Supervisors. Additionally, this Policy covers process of Capital Improvements Program adoption.
- 1-4.1.b. This Policy also addresses all other aspects of the budget, including the authorization levels for the approval of budget adjustments and amendments as well as review of the budget during the fiscal year.
- 1-4.1.c. The Commonwealth of Virginia requires all localities to follow certain budget guidelines, as outlined in Sections 15.2-2500 to 15.2-2513 of the Code of Virginia.
- i. All localities within Virginia must have a fiscal year beginning on July 1 and ending on June 30.
  - ii. Approved fiscal year budgets must meet the definition of a balanced budget. A balanced budget is one in which the available revenues (including any fund balance appropriations) equal estimated expenditures for the fiscal year.
  - iii. The School Board must approve the School Budget by May 1 or within 15 days of receiving estimates of state funding, whichever occurs later.
  - iv. The Board of Supervisors must approve the operating budget and set the tax rate by July 1 of each year. The adoption of the operating budget and the tax rate requires the Board to hold a public hearing and to advertise this hearing no less than 7 days in advance. Although these are the minimum state requirements, the County traditionally has adopted its budget by April 30 in order to establish teacher contracts and to set the property tax rates prior to the 1<sup>st</sup> half tax bill mailing date. The official appropriation of funds takes place prior to July 1 of each year.

### *1-4.2. Budget Guidelines*

- 1-4.2.a. The overall objective of the budget is to provide a balanced financial plan in total and by fund that adheres to the County's mission statement, long range strategic plans and/or current initiatives from which the budgets shall be initially formulated.
- 1-4.2.b. A balanced budget is a budget that has total expenditures equal to total revenues, including use of fund balance.
- 1-4.2.c. Initiatives that are presented to the Board of Supervisors should also comply with the mission statement.
- 1-4.2.d. Annual budget guidelines shall be focused in certain areas, with additional guidelines and/or objectives formulated, if applicable, by the County Administrator in the formulation of the proposed budget

### *1-4.3. Budget Form*

The County's operating budget will be developed on an annual basis, consistent with Generally Accepted Accounting Principles and guidelines set forth by the Governmental Accounting Standards Board.

### *1-4.4. Basis of Budgeting*

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. In governmental funds, GAAP requires recognition of transactions or events on a modified accrual basis of accounting. This basis of accounting recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. The County's basis of accounting differs from GAAP used for preparing the County's comprehensive annual financial reports. The three differences are as follows:

- 1-4.4.a. Encumbrances are considered the equivalent of expenditures rather than the GAAP required reservation of fund balance.
- 1-4.4.b. Grant revenues are not budgeted and are accounted for on a modified cash basis rather than an accrual basis.
- 1-4.4.c. The Sheriff's Auxiliary fund, which must be reported under GAAP and in the County's Comprehensive Annual Financial Report (CAFR) is not included in the budget.

### *1-4.5. Budget Calendar*

The County maintains a perpetual calendar which outlines all dates pertaining to the operational budget and capital improvements plan. No later than July 1 a date specific budget calendar is established for the subsequent fiscal year and submitted to the Board of Supervisors, using the perpetual calendar as a guideline.

### *1-4.6. Budget Preparation*

All departments and agencies, excluding the School Board, will submit their requested budget to the budget analyst and County Administration by a date and format established by the County Administrator, with the requested budget providing detail as to personnel, operating and capital requests, including five year capital improvement program requests.

#### *1-4.6.a. County Boards and Other Organizations*

- i) The Social Services Board shall approve the departmental budget request of their organization prior to submission to the County Administrator.
- ii) The School Board Superintendent submits a recommended budget to the School Board. Upon approval the School Board is encouraged to submit the request to County Administration and the Board of Supervisors by the 3<sup>rd</sup> week in March. However under Virginia Code 22.1-93 Schools have until May 1<sup>st</sup> to submit their budget request to the Board of Supervisors.

1-4.6.b. County Administration will present to the Board of Supervisors at their first meeting in February, a proposed budget, which includes proposed expenditures and capital outlay, and a means of financing the expenditures, for the fiscal year commencing July 1, contingent upon adequate knowledge of anticipate state and federal funding levels.

1-4.6.c. A series of budget works sessions will be scheduled with the Board of Supervisors to provide detailed information on budgetary issues.

1-4.6.d. In December, the Planning Commission shall review the Proposed Five Year Capital Improvements Program (CIP) and provide a recommendation on the subsequent year's CIP to the Board of Supervisors.

The CIP is a five year plan for capital expenditures and a means of funding facilities, equipment and vehicles that have a unit cost greater than \$20,000

- 1-4.6.e. A consolidated public hearing on the budget and CIP shall be held no later than seven days prior to budget adoption, unless the Board of Supervisors chooses to select an alternate date or timeline.
- i) In compliance with Virginia State Code 15.2-2506 public hearing notices shall be advertised at least seven days prior to the public hearing date.
  - ii) If significant issues arise in which greater time is needed for the formulation of proposed budgets by the School Superintendent, County Administrator or Board of Supervisors, the budget preparation calendar can be extended upon approval of the Board subject to Virginia State Code 15.2-2503. "The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins."

#### *1-4.7. Budget Adoption*

- 1-4.7.a. Not less than one week following the public hearing, the Board of Supervisors shall adopt a balanced budget and five-year capital improvements program.
- 1-4.7.b. The budget is legally enacted through adoption of an appropriations resolution for all governmental and proprietary fund types with the resolutions appropriating budget balances by fund.
- 1-4.7.c. Although legal restrictions on expenditures are established at the fund level, effective administrative control over expenditures is maintained through the establishment of more detailed line-item budgets.
- 1-4.7.d. At all times the County will maintain compliance with the Code of Virginia in appropriating, advertising public notices, ordinance changes, requests for bond referenda and any other legal restrictions imposed upon localities.

#### *1-4.8. Budget Adjustments*

Departments 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 occasionally in the management of their departmental budget, department directors will need to transfer funds within the respective department; stipulations for the transfers are noted below:

- 1-4.8.a. Budget authorization levels are classified in three tiers for all non-education funds, and are described as follows:

**i) Department Heads are authorized to:**

- a. Transfer within their departmental operating budget categories; transfers from personnel categories or capital categories exceeding \$1,000 require County Administrator approval.
- b. Transfers between two departments require approval of both department heads as well as County Administrator approval.
- c. Transfers into personnel categories require County Administrator approval.

**ii) The County Administrator or designee is authorized to:**

- a. Transfer within departmental budget categories of personnel, operating and capital.
- b. Transfer up to \$10,000 per month between departmental budget categories and/or departments and related capital projects.
- c. Transfer contingencies to departmental and/or capital budgets up to \$10,000 per topic or issue involving need for such reserve funding; with the exception of Board of Supervisors and Grant Contingencies, both of which require BOS action and approval.

**iii) The Board of Supervisors approval is needed for:**

- a. All transfers not otherwise addressed in this Policy.
- b. Any supplements that increase the total adopted budget require Board of Supervisors action and approval.
- c. Any supplements that increase the total revenues for any of the education funds shall require the approval of the Board of Supervisors upon prior approval of the School Board.
- d. All supplements requiring Board of Supervisors approval that have been initiated by the Social Services department must have the Social Services Board approval prior to submission to the County.
- e. Per the Code of Virginia 15.2-2507, any additional appropriation(s) which increases the total budget by more than 1% of the total expenditure budget for that fiscal year is required to be advertised for a public hearing at least seven days prior to the Board of Supervisors' approval of such appropriation; with such advertisements authorized by the County Administrator, unless the County Administrator deems such request for advertisement should require Board of Supervisors approval.

#### 1-4.9. Reappropriation of Balances (also known as carryovers)

- 1-4.9.a. Appropriations lapse on June 30, for all unencumbered budget items other than capital projects and grants.
- 1-4.9.b. All outstanding encumbrances, both operating and capital, as of fiscal year-end shall be automatically re-appropriated to the subsequent fiscal year to the same department and account for which they were encumbered in the previous fiscal year.
- 1-4.9.c. All unencumbered balances for capital projects shall remain appropriations until the completion of the capital project or until the Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation.
- 1-4.9.d. Those amounts necessary for the continuation of unencumbered operating projects or services may be requested by departments, amended by the County Administrator and adopted, with any changes, by the Board of Supervisors to be re-appropriated to the budget of the next fiscal year. Such requests for re-appropriation shall be for specifically defined projects that could not reasonably be started prior to June 30.

# 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** A balanced budget is a budget that has total expenditures equal to total revenues, including use of fund balance.

**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 nor 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.