

County of Fluvanna



ADOPTED BUDGET FY2010-2011

Prepared by:
Finance Department
County of Fluvanna
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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 day lighting 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 work

**Annual Fiscal Year Plan
Fiscal Year 2011**

July 1, 2010 through June 30, 2011

Prepared by:

Board of Supervisors

Gene F. Ott, Chairman
Rivanna District

Shaun Kenney
Columbia District

Joe Chesser
Rivanna District

John Gooch
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Budget Team Staff

Shelly H. Wright
Interim County Administrator

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Budget Analyst

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Finance Director

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. Personnel data is exhibited in two places within this document, first, within each individual departmental page and summarized for the entire organization in Appendix C. Another popular area of interest is service level data, this information is reflected, when appropriate and available, within each departmental summary.

ISSUES OF MAJOR INTEREST

Organizational Chart.....p. 7

Capital Improvement Plan p. 103

School Fundp. 123

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.

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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 less than 27,000 and according to a recent 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	20,237	4.6%
2001	21,222	4.8%
2002	22,274	4.9%
2003	23,221	4.3%
2004	23,835	2.6%
2005	24,900	4.4%
2006	24,751	-.5%
2007	26,311	6.3%
2008*	26,482	.06%
2009*	26,652	.06%

Source: Weldon Cooper Center for Public Service, Demographics and Workforce Group, www.coopercenter.org/demograhics January 27, 2010.

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

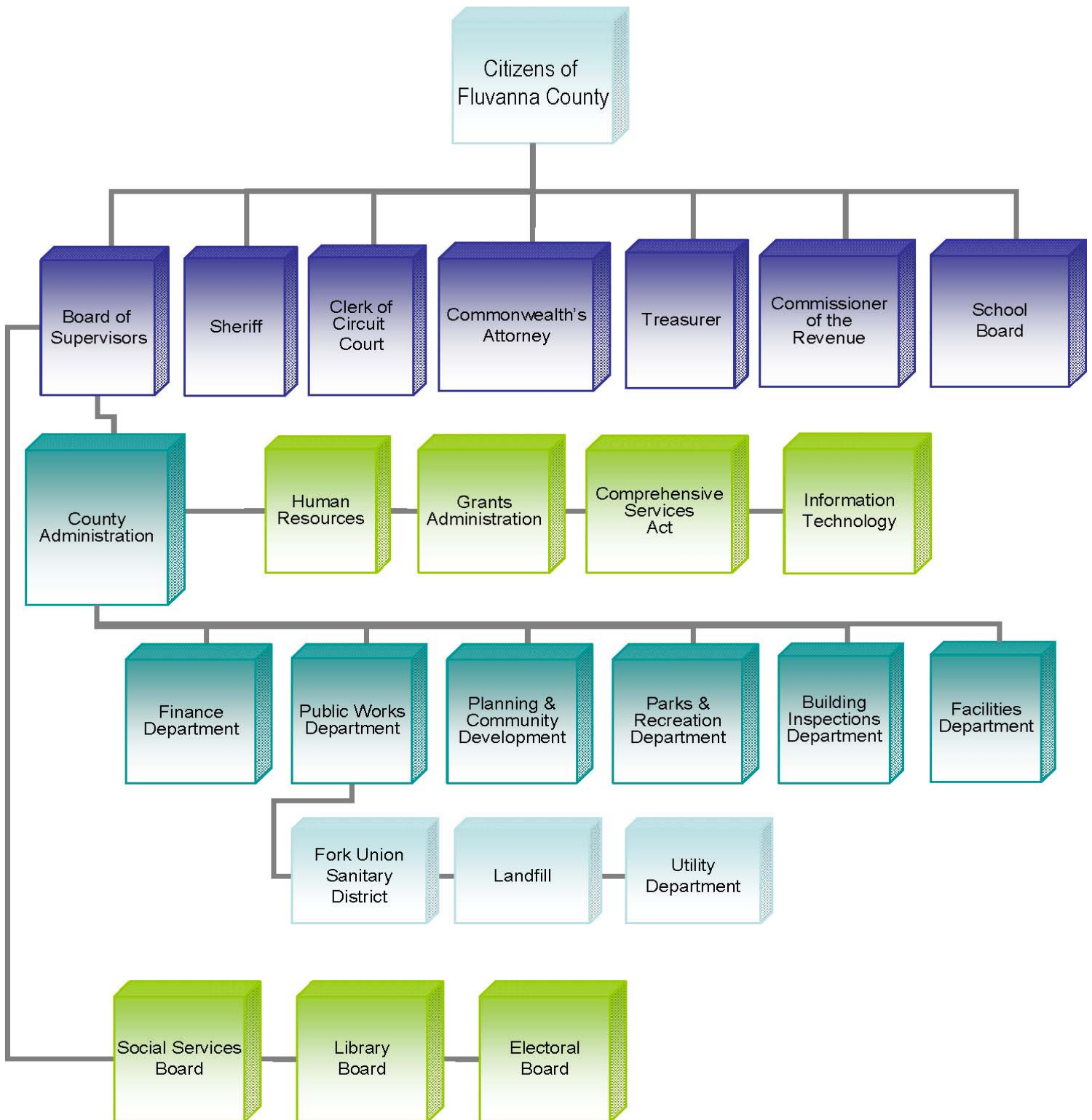
Fluvanna's top employers include Fluvanna County School System, County of Fluvanna, Camp Friendship, Chips, Inc., Advanced Concrete Foundations, Food Lion, G&P Forestry Svc., and Backhoe Bob's Inc..

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>
2010	14,362	13,549	813	5.7
2009	14,398	13,551	847	5.9
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

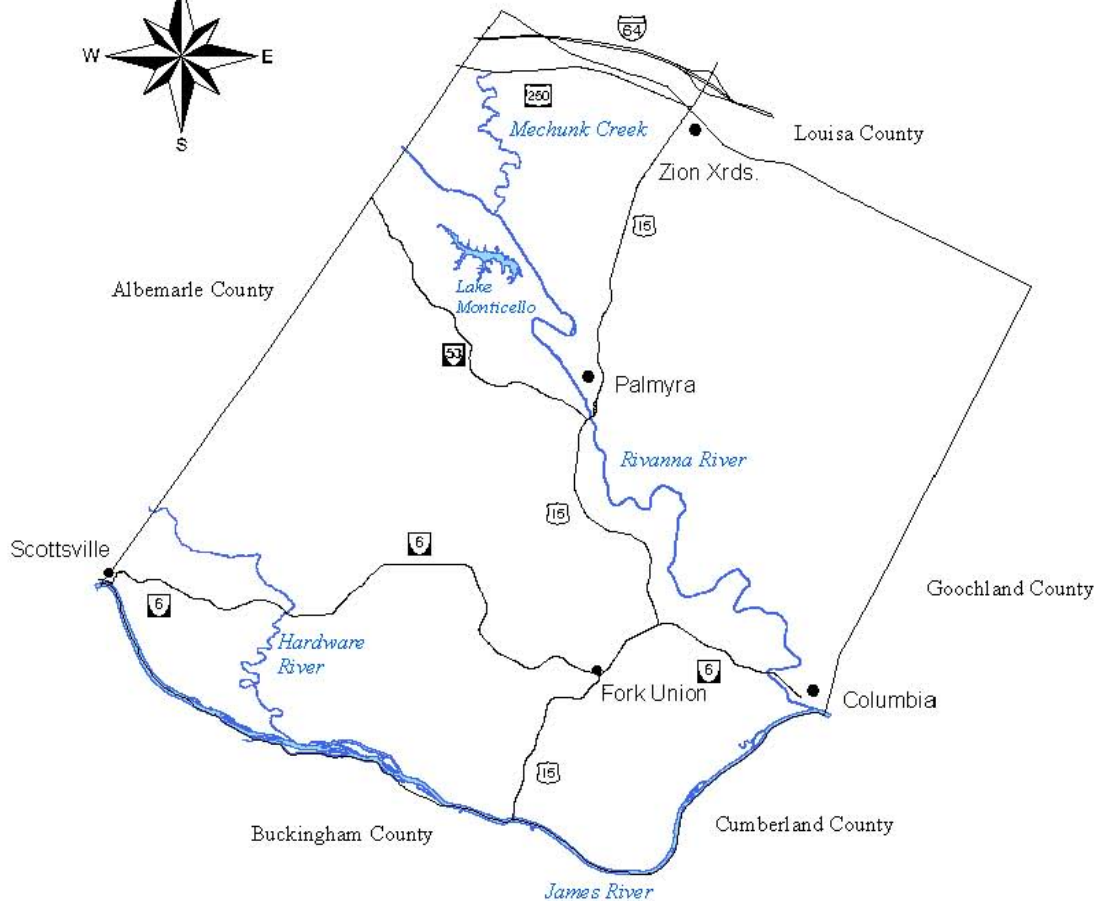
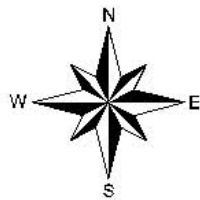
Fluvanna County Organizational Chart



FLUVANNA COUNTY



COUNTY LOCATION



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 5, 2009 – Budget Kick-off meeting

November 24, 2009 – Departments submit estimates of operating revenue (as applicable) and expenditures to Budget Analyst.

December 15, 2009 – January 1, 2010– County Administrator holds budget meetings with department heads.

February 3, 2010 – Proposed budget is presented to Board of Supervisors

February 10, 2010 – Budget work session to discuss the expenditure budgets

February 24, 2010 – Budget work session to discuss the revenue budgets

March 3, 2010 – Budget work session to allow outside agencies to present requests

March 10, 2010 – Budget work session with School Board

March 18, 2010 – Budget work session to review and reconcile budget

March 25 & April 1 – Public Hearing advertised

April 14, 2010 – Public Hearing for operational budget and Capital Improvement Plan

April 21, 2010 – 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, public works, social services, culture and recreation and federal and state grant supplements.

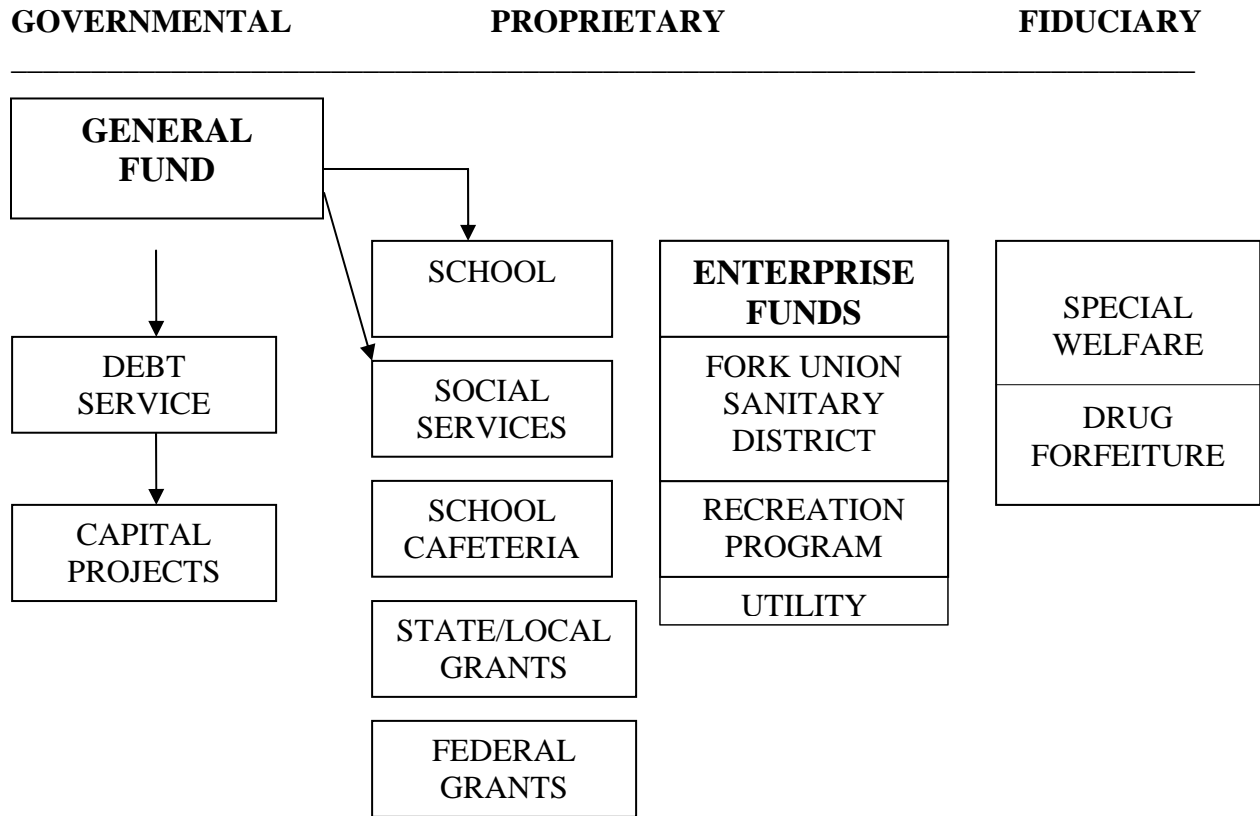
FIDUCIARY/AGENCY FUND

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, Recreation Program and Utility. In prior years the Landfill has operated as a proprietary fund, however in fiscal year 2011 the decision was made to consolidate it into the general fund because it is no longer a self-supporting enterprise.

STRUCTURE OF COUNTY FUNDS



Budget Message



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

*P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
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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

ADMINISTRATIVE STAFF

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July 19, 2010

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 3 pennies of the real estate tax revenue for future debt service on the new high school.
- Use no fund balance for operations and capital projects.
- Minimize the real estate tax rate increase to Fluvanna County residents while balancing the reduction of State funding for education, constitutional officers, and various other programs.

Long Term:

- Fiscal responsibility – Promote an accountable, responsive local government with demonstrated efficiency and effectiveness.
- Education – Invest in human capital and infrastructure that provides for high quality educational and job readiness skills for all Fluvanna County residents.
- Economic Development – Implement the goals and strategies of the Comprehensive Plan.
- 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 2011 was established on a real estate tax rate of \$0.54 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.

SIGNIFICANT ISSUES EFFECTING THE BUDGET

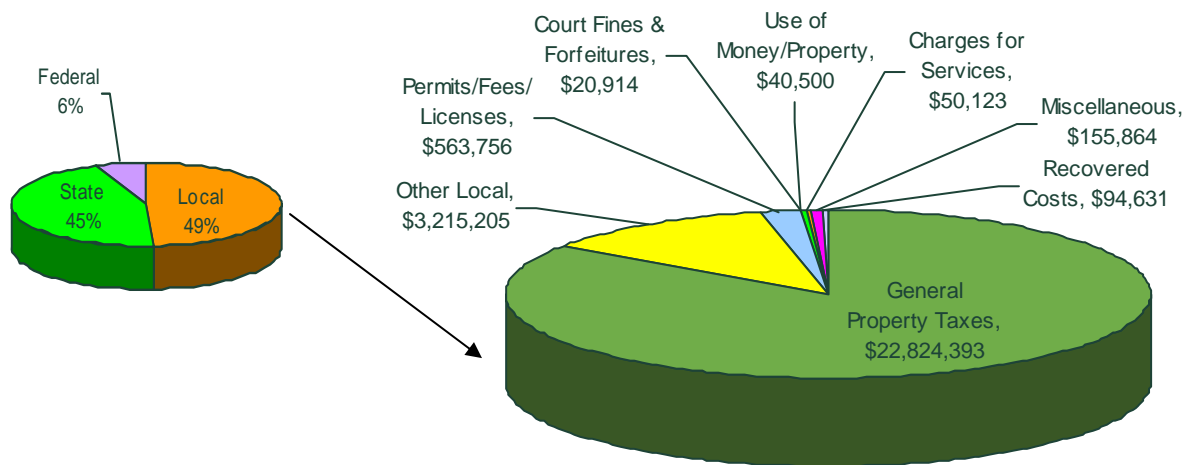
The decisions by the Board of Supervisors and the Fluvanna County School Board focused on reducing expenditures and minimizing the real estate tax rate increase. The primary factors considered in negotiating the FY11 budget and determining the new tax rate were significant state funding reductions and increasing debt service. The Commonwealth reduced funding for localities by \$259,007 and schools by \$2,973,070 for a total reduction of just over \$3 million. This created funding shortfalls that had to be made up in a number of different ways.

Fairly early in the budget process, the Board held several discussions about the possibility and impact of reducing the schools local appropriation. After much deliberation, the final decision was made to reduce education by \$1.3 million and increase the real estate tax rate by 4 cents to cover debt service and operations.

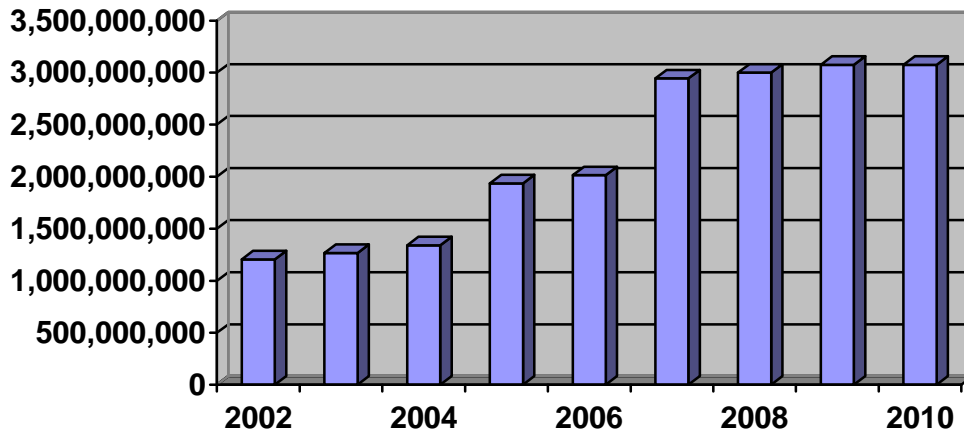
In addition to reduced state funding, debt Service has also been a growing issue over the past several years. In December 2008, the County borrowed \$67 million in order to construct a new high school adjacent to Pleasant Grove. As a result the annual debt service has increased from \$1.7 million in FY08 to just over \$7.7 million in FY11. In FY09 and FY10 the county was able to offset the full burden of the debt service by utilizing capitalized interest on the borrowed funds. In FY11, a portion of the debt service for the new high school will be offset with debt reserve savings set aside in the two previous fiscal years. In preparation for the next fiscal year, the Board of Supervisors has set aside \$1.6 million in FY11 to offset the FY12 debt service.

GOVERNMENTAL REVENUES

A significant portion of fiscal year 2011 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 2011 they are projected to decrease .02% percent, and will constitute 27.6% percent of the County’s revenues. The rate of increase does not reflect the rate of growth in the County nor the does it reflect the decrease value in property in the County.

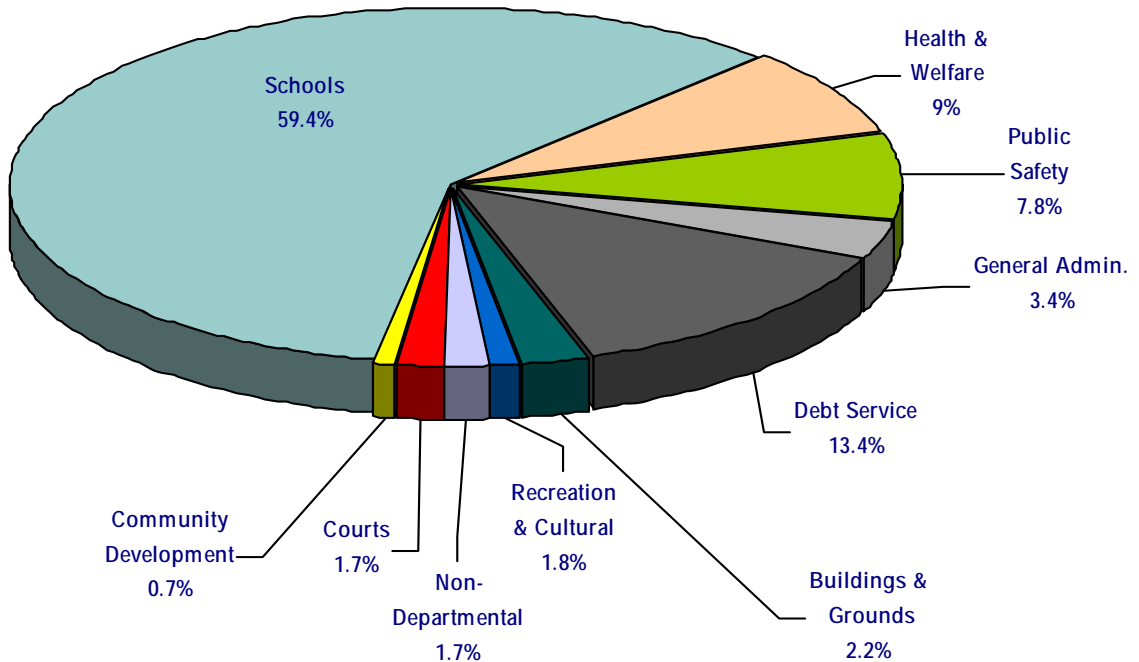


*estimated

GOVERNMENTAL EXPENDITURES

The fiscal year 2011 Budget is \$60,618,604 including \$34,469,046 for Schools and \$28,385,442 for all other funds. This represents a decrease of \$6.73 million or 10% decrease from the fiscal year 2010 budget.

Overall Operational Expenditures



Overall the FY11 operational budget decreases by 6.4%, major decreases include Education, Parks and Recreation and Community Development. Minimal increases are reflected within Public Safety, Public Works and Health and Welfare. Within public safety the cost of prisoners at the Central Virginia Regional Jail increased \$89,195. This is the second year in a row this cost has increased. Within public works the county is expected to experience an increase in costs associated with water and sewer services.

As for special funds, the Fork Union Sanitary District and Utility funds are the only two anticipating increases in FY11. The increases are primarily as a result of rate increase or expanding customer base. Note that the Landfill fund has been consolidated into the general fund operations as it is no longer a self-supporting entity.

SPECIAL FUNDS

<i>Recreation Program Fund</i>	\$ 47,200	\$ 45,000	(2,200)	-4.7%
<i>County Landfill</i>	\$ 222,165	\$ -	(222,165)	-100.0%
<i>Fork Union Sanitary District</i>	\$ 400,808	\$ 416,283	15,475	3.9%
<i>Utility Fund</i>	\$ 221,802	\$ 213,303	(8,499)	-3.8%
<i>School Food Service</i>	\$ 1,734,994	\$ 1,734,994	-	0.0%
SUBTOTAL ENTERPRISE EXPENDITURES	\$ 2,626,969	\$ 2,409,580	(217,389)	-8.3%

COMPONENT UNIT – SCHOOL FUNDS

The County’s contribution to the Fluvanna County Public School System’s FY11 operational budget is \$13,700,000. The total School System budget for FY11 is \$34,469,046, which represents 61.9 percent of the County’s total budget, and is a 6.7 percent decrease from the fiscal year 2010 budget.

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

Year	Local Funding	% Change	Total Budget	% Change
FY11	13,700,000	-8.6%	34,469,046	-10.1%
FY10	15,000,000	-2.0%	38,373,155	-2.2%
FY09	15,312,827	5.1%	39,216,350	7.9%
FY08	14,572,340	7.5%	36,343,976	6.2%
FY07	13,550,012	3.6%	34,224,320	10.6%
FY06	13,076,906	6.3%	30,956,006	10.6%
FY05	12,304,105	3.8%	28,000,000	7.1%
FY04	11,854,001	8.0%	26,152,339	8.3%
FY03	10,973,757	11.4%	24,157,221	7.6%
FY02	9,848,849	10.0%	22,445,348	8.0%
FY01	8,955,975	6.9%	20,782,627	6.8%
Average increase:		6.06%		7.09%

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,

Renee Hoover

Ms. Renee Hoover
Finance Director

FLUVANNA COUNTY

Goals and Objectives

**Developed by the Board of Supervisor's
at their
Strategic Planning Meeting
In January 2009**

Note: Due to leadership and membership changes of the Board of Supervisors in January 2010, time did not allow the newly formed group to establish a new set of detailed goals and objectives prior to the kick-off of the budget process. Therefore, the previously established goals and objectives are still actively being pursued.

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

Critical Goal Category: Communication 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. n/a 2. n/a 3. n/a
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. n/a 2. n/a 3. n/a 4. n/a
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. n/a 2. n/a 3. n/a
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: 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"> 1. Develop County Finance Board. 2. Report from County Finance Board to BOS for investment policy recommendations 3. Regular reports from Finance Board to Board of Supervisors. 	<ol style="list-style-type: none"> 1. 2. 3. 	<ol style="list-style-type: none"> 1. Done 2. Done 3. Provided as necessary
Focus on long-range fiscal planning for large capital projects.	<ol style="list-style-type: none"> 1. Include a fiscal analysis with the CIP. 	1. Jan. 2009	1. In progress
Revenue Analysis	<ol style="list-style-type: none"> 1. Value of a penny 2. Evaluation of Composite Index 3. Alternative revenue choices 4. Economic Development for revenue diversity 	<ol style="list-style-type: none"> 1. 2. TBD 3. TBD 4. TBD 	<ol style="list-style-type: none"> 1. Done 2. 3. 4.
Expenditure Analysis	<ol style="list-style-type: none"> 1. Debt Management 2. Risk Management 3. Establish priorities for funding 4. Begin each budget at -5%, 0%, +5% 5. Connection between funding request and strategic plan 6. Project future departmental expenditures based on historical trends. 	<ol style="list-style-type: none"> 1. TBD 2. TBD 3. TBD 4. TBD 5. TBD 6. TBD 	<ol style="list-style-type: none"> 1. 2. 3. 4. 5. 6.

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"> 1. Hold public information sessions in various parts of the County. 2. Make information available on the website and at the Library. 3. Provide answers to questions posed at information meetings. 	<ol style="list-style-type: none"> 1. May 2008 2. May 2008 3. June 2008 	<ol style="list-style-type: none"> 1. Done 2. Done 3. Done
Committee holds a series of meetings to evaluate information on partners, routing, cost, and utility structure.	<ol style="list-style-type: none"> 1. Committee holds series of meetings. 2. Committee recommends utility structure. 3. Recommend best route. 4. Recommend partnerships. 5. Committee evaluates cost, revenue, and indebtedness of the authority and the County. 6. Water Plan recommendation from Committee. 	<ol style="list-style-type: none"> 1. Nov. 2008 2. Oct. 2008 3. Oct. 2008 4. July 2010 5. July 2010 6. July 2010 	<ol style="list-style-type: none"> 1. Done 2. Done 3. Done 4. Done 5. Done 6. Done

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"> 1. Authorize advertisement of a public hearing on creation of an authority. 2. Hold a public hearing. 3. Decide whether to approve a water authority structure. 4. Appoint Fluvanna members to the authority. 	<ol style="list-style-type: none"> 1. Oct. 2008 2. Dec. 2008 3. Dec. 2008 4. Jan. 2009 	<ol style="list-style-type: none"> 1. Done 2. Done 3. Done 4. Done
Clarify funding of the project.	<ol style="list-style-type: none"> 1. Meet with Timmons & P-L Committee so BOS understands the facts. 2. Talk with known customers. 3. Meet with potential partners. 4. Review projected revenue, rates, customer base, debt, operations and capital costs, etc. 5. Determine the level of and type of funding. <p>At this point in the project there has been a change in approach, the new objectives and timelines are to be determined.</p>	<ol style="list-style-type: none"> 1. Mar. 2008 2. Apr. 2008 3. May 2008 4. Nov. 2008 5. Nov. 2008 	<ol style="list-style-type: none"> 1. Done 2. Done 3. Done 4. info 5. info <p>n/a n/a</p>
Board of Supervisors decides whether or not to proceed with the project.	<ol style="list-style-type: none"> 1. Final presentations from Timmons and the Committee. 2. Hold a public hearing on the project. 3. Board discussion. 4. Board of Supervisors action. 	<ol style="list-style-type: none"> 1. 2. 3. 4. 	<ol style="list-style-type: none"> 1. 2. 3. 4.
Secure the funding.	<ol style="list-style-type: none"> 1. Work with the EDC and IDA on partial funding opportunities. 2. Obtain financing. 	<ol style="list-style-type: none"> 1. 2. 	<ol style="list-style-type: none"> 1. 2.
Construct pipeline	<ol style="list-style-type: none"> 1. 2. 3. 4. 5. 	<ol style="list-style-type: none"> 1. 2. 3. 4. 5. 	<ol style="list-style-type: none"> 1. 2. 3. 4. 5.

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"> 1. Meet to discuss practices being used and other alternatives. 2. Analyze FY10 budget process to more clearly identify methodologies. 	<ol style="list-style-type: none"> 1. Oct. 2008 2. May 2009 	<ol style="list-style-type: none"> 1. Done 2. Attempted

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"> 1. Evaluate all start-up, operational, and capital costs associated with starting paid department. 2. Evaluate revenue recovery. 3. Determine fiscal impact. 4. 5. <p>Note: This project was being headed up by the former assistant county administrator. Upon her separation from the organization, progress has slowed.</p>	<ol style="list-style-type: none"> 1. June 2009 2. June 2009 3. June 2009 4. 5. 	<ol style="list-style-type: none"> 1. In progress 2. In progress 3. In progress 4. 5.
Develop and implement transition management plan.	<ol style="list-style-type: none"> 1. Hire a Director of Public Safety. 2. DPS develops relationships with fire/rescue leadership 3. Determine what the immediate and long-term needs are. 4. Present plan to meet needs to Board of Supervisors. 5. Incorporate funding into budget cycle. 	<ol style="list-style-type: none"> 1. July 2010 2. 3. 4. 5. 	<ol style="list-style-type: none"> 1. Delayed 2. Delayed 3. Delayed 4. Delayed 5. Delayed

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. Done
	4. Board reviews Comp Plan	4. May 2008	4. Done
	5. Hold 2 joint planning meetings with Planning Commission	5. July 2008	5. Done
	6. Comp plan passed by BOS	6. May 2009	6. Done

Critical Goal Category: Planning & Growth Management

Goal Owner: Moss/Booker

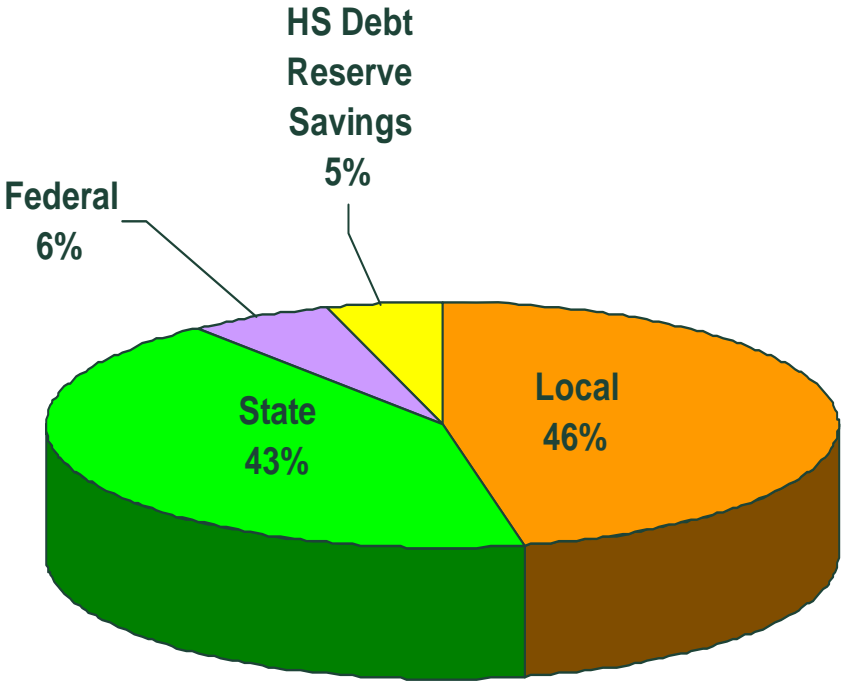
Goal 2: Revise Zoning and Subdivision ordinances to match changes in the Comprehensive Plan by Nov. 2009.

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

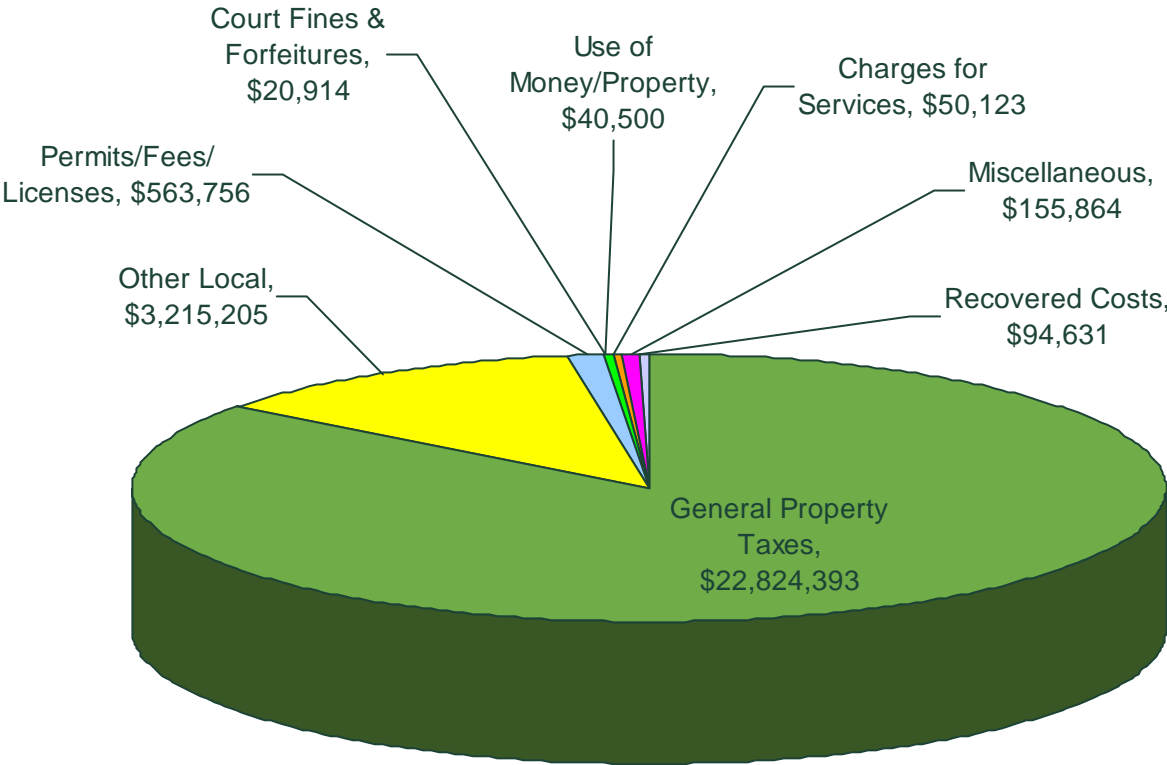
GOVERNMENTAL REVENUES	Adopted Budget FY10	Adopted Budget FY11	Increase/ (Decrease)	% Change
<i>Local</i>	\$ 26,906,239	\$ 27,116,663	210,424	0.8%
<i>State</i>	\$ 28,149,452	\$ 24,872,280	(3,277,172)	-11.6%
<i>Federal</i>	\$ 2,785,636	\$ 3,308,962	523,326	18.8%
<i>Use of Fund Balance - General Fund</i>	\$ 350,000	\$ -	(350,000)	-100.0%
<i>Proceeds from Indebtedness</i>	\$ 3,908,000	\$ -	(3,908,000)	-100.0%
<i>Use of High School Debt Reserve</i>		\$ 2,761,681		-
SUBTOTAL GOVERNMENTAL REVENUES	\$ 62,099,327	\$ 58,059,586	\$ (4,039,741)	-6.5%
EXPENDITURES				-
<i>General Government Administration</i>	\$ 1,971,853	\$ 1,978,313	6,460	0.3%
<i>Judicial Administration</i>	\$ 976,893	\$ 966,240	(10,653)	-1.1%
<i>Public Safety</i>	\$ 4,476,438	\$ 4,507,049	30,611	0.7%
<i>Public Works</i>	\$ 1,341,196	\$ 1,467,315	126,119	9.4%
<i>Health and Welfare</i>	\$ 4,717,347	\$ 4,759,446	42,099	0.9%
<i>Education</i>	\$ 38,373,155	\$ 34,469,046	(3,904,109)	-10.2%
<i>Parks and Recreation and Library</i>	\$ 739,028	\$ 602,283	(136,745)	-18.5%
<i>Community Development</i>	\$ 459,303	\$ 448,838	(10,465)	-2.3%
<i>Non-departmental</i>	\$ 1,007,107	\$ 1,063,920	56,813	5.6%
<i>Debt Service</i>	\$ 7,899,540	\$ 7,746,574	(152,966)	-1.9%
SUBTOTAL GOVERNMENTAL EXPENDITURES	\$ 61,961,860	\$ 58,009,024	\$ (3,952,836)	-6.4%
CAPITAL FUND REVENUES				-
<i>Fund Balance Appropriation</i>	\$ 255,091	\$ -	(255,091)	-100.0%
<i>Other Local Sources</i>		\$ 200,000	200,000	100.0%
<i>Federal and State Sources</i>	\$ 313,685	\$ -	(313,685)	
<i>Proceeds from Indebtedness</i>	\$ 2,200,000	\$ -	(2,200,000)	-100.0%
SUBTOTAL CAPITAL REVENUES	\$ 2,768,776	\$ 200,000	(2,568,776)	-92.8%
CAPITAL FUND EXPENDITURES	\$ 2,768,776	\$ 200,000	(2,568,776)	-92.8%
ENTERPRISE FUND REVENUES				-
<i>Recreation Program Fund</i>	\$ 47,200	\$ 45,000	(2,200)	-4.7%
<i>County Landfill</i>	\$ 199,500	\$ -	(199,500)	-100.0%
<i>Fork Union Sanitary District</i>	\$ 400,808	\$ 416,283	15,475	3.9%
<i>Utility Fund</i>	\$ 107,000	\$ 162,741	55,741	52.1%
<i>School Food Service</i>	\$ 1,734,994	\$ 1,734,994	-	0.0%
SUBTOTAL ENTERPRISE REVENUES	\$ 2,489,502	\$ 2,359,018	(130,484)	-5.2%
ENTERPRISE FUND EXPENDITURES				-
<i>Recreation Program Fund</i>	\$ 47,200	\$ 45,000	(2,200)	-4.7%
<i>County Landfill</i>	\$ 222,165	\$ -	(222,165)	-100.0%
<i>Fork Union Sanitary District</i>	\$ 400,808	\$ 416,283	15,475	3.9%
<i>Utility Fund</i>	\$ 221,802	\$ 213,303	(8,499)	-3.8%
<i>School Food Service</i>	\$ 1,734,994	\$ 1,734,994	-	0.0%
SUBTOTAL ENTERPRISE EXPENDITURES	\$ 2,626,969	\$ 2,409,580	(217,389)	-8.3%
GRAND TOTAL REVENUES	\$ 67,357,605	\$ 60,618,604	(6,739,001)	-10.0%
GRAND TOTAL EXPENDITURES	\$ 67,357,605	\$ 60,618,604	(6,739,001)	-10.0%

GENERAL FUND REVENUES

BY CATEGORY

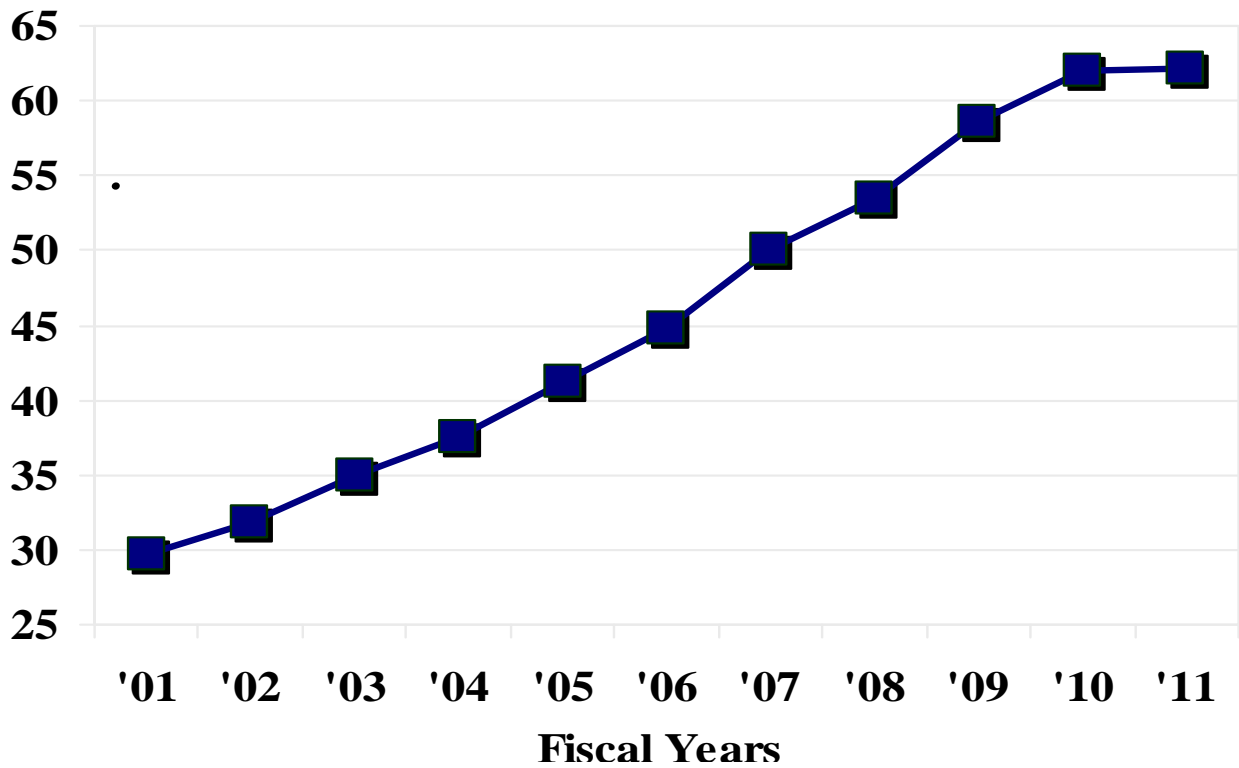


GENERAL FUND LOCAL REVENUES SOURCES

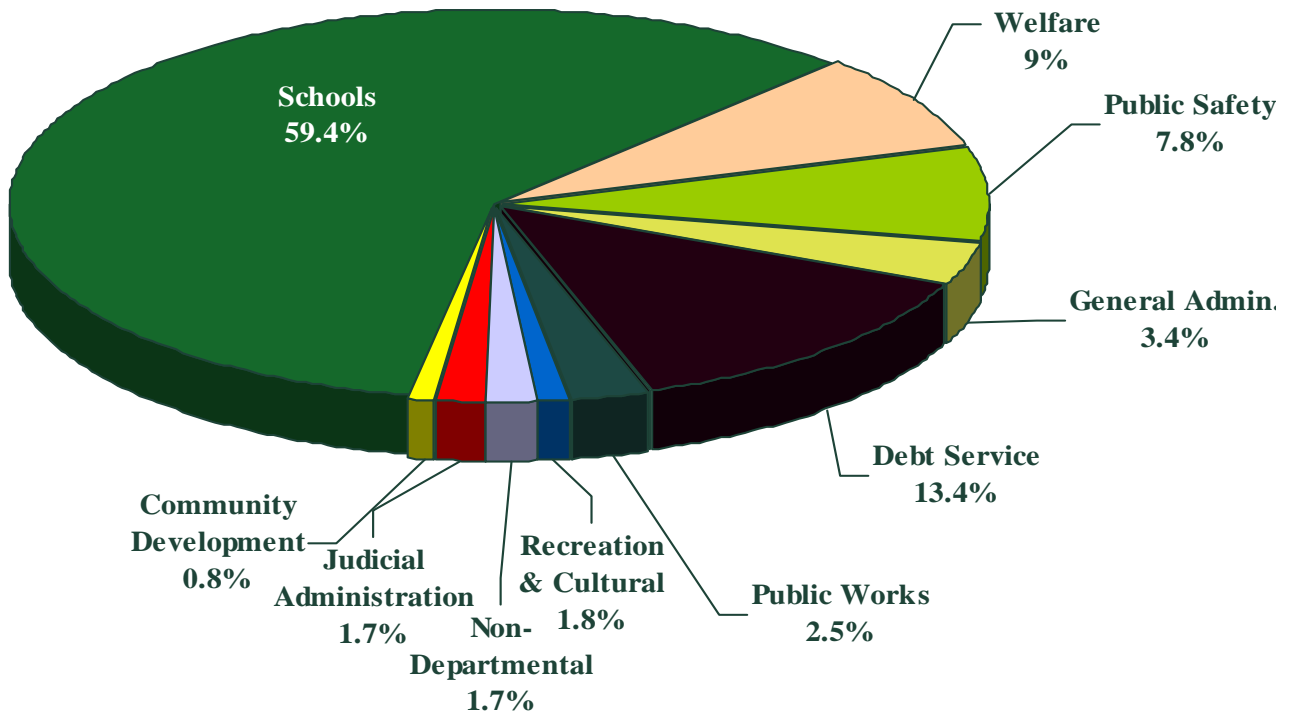


GENERAL OPERATING EXPENDITURES

GROWTH OVER TEN YEARS



OPERATING EXPENDITURES FOR FY 2011 BY DEPARTMENT



OPERATING REVENUE SUMMARY

DESCRIPTION	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted	FY11 Adopted	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 to FY11
TOTAL GENERAL PROPERTY TAXES	21,116,485	21,260,110	21,348,203	21,427,669	22,824,393	1,804,964	8.4%
TOTAL OTHER LOCAL TAXES	3,404,360	3,686,189	3,208,966	3,735,000	3,215,205	-440,982	-11.8%
TOTAL PERMITS/FEES/LICENSES	399,327	406,422	424,842	564,256	332,294	-231,962	-41.1%
TOTAL COURT FINES & FORFEITURES	17,895	20,700	36,545	31,400	20,914	-10,486	-33.4%
TOTAL USE OF MONEY/PROPERTY	548,732	715,000	139,447	345,000	40,500	-304,500	-88.3%
TOTAL CHARGES FOR SERVICES	59,702	129,809	55,387	67,675	50,123	-17,552	-25.9%
TOTAL MISCELLANEOUS REVENUE	224,804	40,000	110,073	60,600	155,864	95,264	157.2%
TOTAL RECOVERED COSTS	78,224	62,517	118,165	92,460	94,631	2,171	2.3%
TOTAL NON-CATEGORICAL AID - STATE	174,692	67,982	169,636	151,000	156,669	5,669	3.8%
TOTAL SHARED EXPENSES-CONST. OFF	1,829,129	1,837,034	1,811,789	1,868,610	1,644,086	-224,524	-12.0%
TOTAL CATEGORICAL AID-STATE	4,431,170	4,558,605	4,257,251	4,500,235	4,466,135	-28,814	-0.6%
TOTAL FEDERAL REVENUE	86,276	68,277	130,329	66,415	77,415	11,000	16.6%
TOTAL FUND BALANCE APPROPRIATIONS	0	0	0	350,000	0	255,091	72.9%
TOTAL FUND TRANSFERS	46,525	0	30,458	0	0		
TOTAL REVENUE GENERAL FUND:	32,417,322	32,852,645	31,841,091	33,260,320	33,078,229	310,248	0.9%
Debt Service - State	145,997	142,667	147,511	0	0		
Debt Service - Other Local	32,309	19,321	8,850	3,936,836	2,789,279	-1,147,557	-29.1%
Social Services Fund - State	460,720	591,015	596,986	541,895	575,611		0.0%
Social Services Fund - Federal	931,446	1,199,939	969,630	987,121	1,047,421	60,300	6.1%
Grants - Federal, State & Local	130,803	0					
Education - State	18,846,530	21,964,080	20,768,249	21,087,712	18,029,779	-2,973,070	-14.1%
Education - Federal	1,400,454	1,386,100	1,269,039	1,732,100	2,184,126	452,026	26.1%
Education - Other Local	597,694	553,343	1,089,793	553,343	555,141	1,798	0.3%
SUBTOTAL:	21,927,735	25,856,465	24,850,057	28,839,007	25,181,357	-3,572,787	-12.4%
TOTAL ALL OPERATIONS:	54,345,056	58,709,110	56,691,148	62,099,327	58,259,586	-3,262,539	-5.3%

SPECIAL FUNDS REVENUE SUMMARY

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted	FY11 Adopted	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 To FY11
SPECIAL FUNDS							
Capital Improvements Program							
Local	255,294	672,909	138,641	255,091			
State/Federal	39,709	0	98,440	313,685	0		
Other Sources	0	0	0	2,200,000			
Fork Union Sanitary District Oper Revenue	328,873	411,156	395,926	400,808	416,283	15,475	3.9%
Landfill Revenues	428,668	296,975	125,147	199,500	0		0.0%
Utility Fund	62,306	1,559,000	59,830	107,000	162,741	55,741	52.1%
School Cafeteria Fund	1,668,263	1,734,994	1,376,699	1,734,994	1,734,994	0	0.0%
Recreation Program Fund	49,505	60,322	49,339	47,200	45,000	-2,200	-4.7%
SUBTOTAL:	1,093,914	4,735,356	2,244,021	5,258,278	2,359,018	-2,899,260	-55.1%
TOTAL REVENUES:	55,438,970	63,444,466	58,935,169	67,357,605	60,618,604	-6,161,799	-9.1%

Special Funds are self-supporting programs that are administered through County Departments And Agencies, with the exception of the Capital Improvements Program.

Note: The Landfill or what is now titled the Convenience Center has been consolidated into the General Fund beginning in FY11 as it is no longer a self-supporting entity.

OPERATING EXPENDITURES SUMMARY

DEPARTMENT	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$INCR/ DECR	%INCR/ DECR
LEGISLATIVE	147,671	139,758	161,642	134,964	134,964	0	0.0%
GENERAL & FINANCIAL ADMIN	1,699,797	1,783,826	1,786,962	1,703,171	1,700,941	43,373	2.5%
BOARD OF ELECTIONS	152,178	164,283	179,808	146,718	142,408	3,186	2.2%
JUDICIAL ADMINISTRATION	624,618	663,584	617,281	612,507	593,428	-14,010	-2.3%
COMMONWEALTH'S ATTORNEY	354,685	369,767	371,417	364,386	372,812	8,301	2.3%
PUBLIC SAFETY	2,657,963	2,959,941	2,998,401	2,950,664	2,835,845	100,275	3.4%
FIRE & RESCUE SERVICES	1,229,568	613,798	613,211	506,439	487,399	6,136	1.2%
CORRECTION & DETENTION	88,156	331,768	400,215	596,814	768,484	96,670	16.2%
INSPECTIONS	171,064	241,228	246,131	231,132	237,659	6,527	2.8%
ANIMAL CONTROL	159,847	182,525	172,238	191,389	177,662	6,013	3.1%
PUBLIC WORKS	1,308,210	1,339,464	1,308,172	1,563,361	1,467,315	-137,046	-8.8%
HEALTH	284,900	230,538	285,000	263,622	250,441	0	0.0%
COMPREHENSIVE SERVICES	2,133,795	2,132,621	1,923,288	2,126,541	2,102,713	6,172	0.3%
PARKS & RECREATION	518,921	524,545	491,551	503,755	384,755	-119,000	-23.6%
LIBRARY	258,969	250,067	266,253	235,273	217,528	-8,462	-3.6%
PLANNING & DEVELOPMENT	373,270	411,259	406,259	383,003	388,347	5,344	1.4%
COOPERATIVE EXTENSION	61,216	74,100	81,102	63,300	60,491	375	0.6%
NONDEPARTMENTAL	541,670	996,381	634,506	1,007,107	801,920	-210,638	-20.9%
						0	
TOTAL GENERAL FUND:	12,766,498	13,409,455	12,943,434	13,584,146	13,125,112	-206,784	-1.5%
						0	
OTHER FUND OR PROGRAM	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$INCR/ DECR	%INCR/ DECR
Debt Service Fund	1,732,591	3,289,601	3,980,875	7,899,540	7,746,574	-27,785	-0.4%
Social Services Fund	2,053,713	2,589,389	2,321,581	2,327,184	2,406,292	94,016	4.0%
School Fund	35,222,005	39,216,350	39,216,350	38,373,155	34,469,046	-3,519,246	-9.2%
OPEB					262,000		
SUBTOTAL OTHER FUNDS:	39,008,309	45,095,340	45,518,806	48,599,879	44,883,912	-3,191,015	-6.6%
						0	
TOTAL - ALL OPERATIONS:	51,774,807	58,504,794	58,462,241	62,184,025	58,009,024	-3,397,799	-5.5%
						0	
SPECIAL FUNDS	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$INCR/ DECR	%INCR/ DECR
Capital Improvements Program	5,225,142	1,188,000	11,729,230	2,768,776	200,000	-2,768,776	-100.0%
FUSD Operational Expenditures	373,366	351,636	417,597	341,288	356,763	15,475	4.5%
FUSD Debt Service Expenditures	31,742	59,520	27,966	59,520	59,520	0	0.0%
Landfill Expenditures	756,721	296,975	264,312	Moved to GF	Moved to GF	-	
Utility Fund Expenditures	93,271	1,636,881	139,834	221,802	213,303	-8,499	-3.8%
School Cafeteria Fund	1,668,263	1,734,994	1,444,084	1,734,994	1,734,994	0	0.0%
Recreation Program Fund	65,378	60,322	61,001	47,200	45,000	-2,200	-4.7%
SUBTOTAL:	8,213,884	5,328,328	14,084,024	5,173,580	2,609,580	-2,764,000	-53.4%
TOTAL EXPENDITURES	\$59,988,691	\$63,833,122	\$72,546,264	\$67,357,605	\$60,618,604	-6,161,799	-9.1%

GENERAL FUND REVENUES

The recent economic downturn has impacted Fluvanna County significantly. Declining state, federal and local revenues have made it very difficult to estimate the FY11 revenue projections. The decline in the employment and housing markets during 2009 and the first three quarters of 2010 has been evidenced locally in the declining real property tax collections and increase in social service needs. The County is committed to maintaining a low tax base, and its cost-effective approach towards service delivery. However, 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 need for diversity and economic development. The local unemployment rate declined from 5.9 to 5.7 percent in June 2010, a small indication of an improving local economy.

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 and FY 2011 have been less than ideal with inflation and expenditures exceeding revenue growth, thereby requiring the need for a tax rate increase.

Locally, the fiscal year 2011 General Fund Budget reflects an increase in general property tax revenues of 6.5% or \$1,396,724 compared to the fiscal year 2010 Adopted Budget. This is indicative of the 4¢ increase the Real Estate Property Tax and zero increase in the Personal Property Tax Rate. The Board of Supervisors continues to retain 5¢ of the Real Estate Tax within an investment account, to cover the increase in debt service 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 \$27 million account for 46 percent of the total FY2011 Revenue; State and federal revenues flowing into the general fund are expected to provide 11 percent, or \$6.4 million of the total FY2011 Revenue.

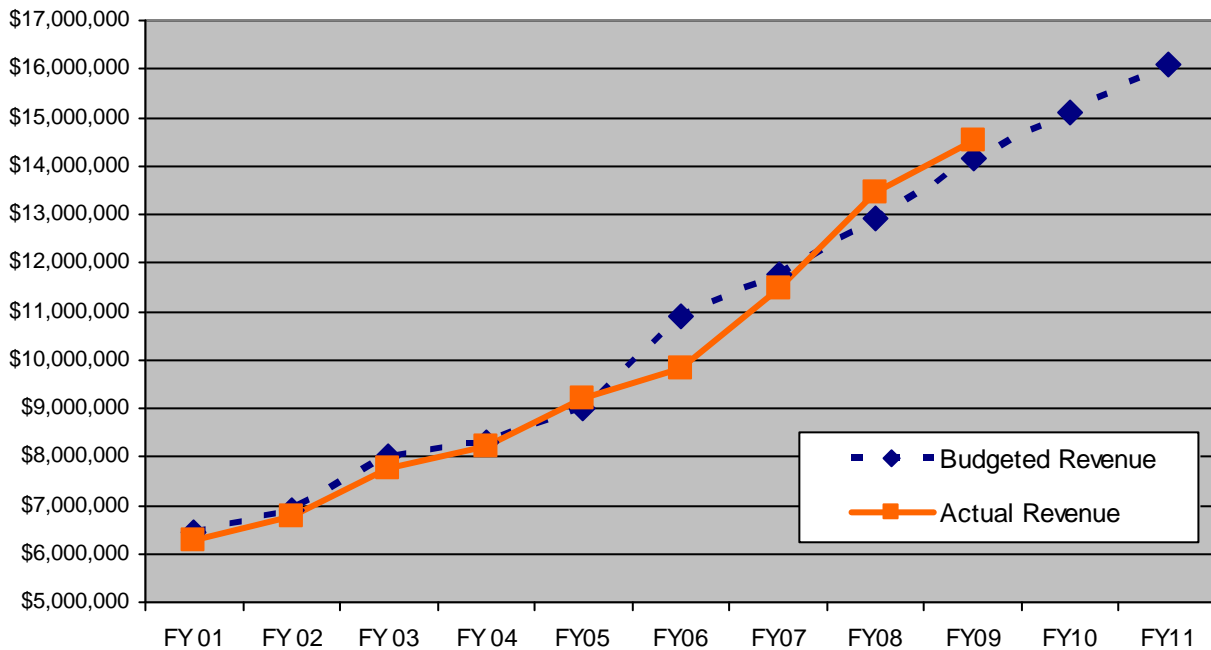
One of the Treasurer's responsibilities is to manage the County's Investment program. Funds are invested in securities, as outlined in the Virginia Public Deposits Act and the Code of Virginia. The investment interest income has declined sharply over the past several years. In FY2010 it was projected to be \$345,000, actual revenue is estimated to be less than \$30,000. The FY2011 projection for investment income is \$40,500. This is yet another example of the negative impact the ripple effect the economic downturn has had on localities.

REAL PROPERTY TAXES

A rate increase from \$0.50 to \$0.54 for the tax year 2010 and fiscal year 2011 was adopted by the Board of Supervisors at their April 21st, 2010 meeting. As a result, real property tax revenues are projected to increase 6.7%, and will constitute 27.6% of the County's operational revenues for fiscal year 2011. The projected revenues are based on a 97% collection rate.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 To FY11
REAL ESTATE TAXES 1978-2000	135,235		118,648				
Real Estate Taxes - 2007 1st Half	7,155,502		36,465				
Real Estate Taxes - 2007 2nd Half	6,142,762		65,295				
Real Estate Taxes - 2008 1st Half			226,337				
Real Estate Taxes - 2008 2nd Half		7,056,000	6,907,776				
Real Estate Taxes - 2009 1st Half		7,056,000	7,168,488				
Real Estate Taxes - 2009 2nd Half				7,533,750			
Real Estate Taxes - 2010 1st Half				7,533,750			
Real Estate Taxes - 2010 2nd Half					8,051,757	730,138	10%
Real Estate Taxes - 2011 1st Half					8,051,756	730,137	10%
Overpayment of Taxes	17,192						
Rollback Taxes	35,576	35,000	19,752	25,000	5,068	-17,500	-70%
Service Charge-Tax Exempt Prop.							
TOTAL:	13,451,883	14,147,000	14,542,761	15,092,500	16,108,581	1,016,081	6.7%

Real Property Taxes

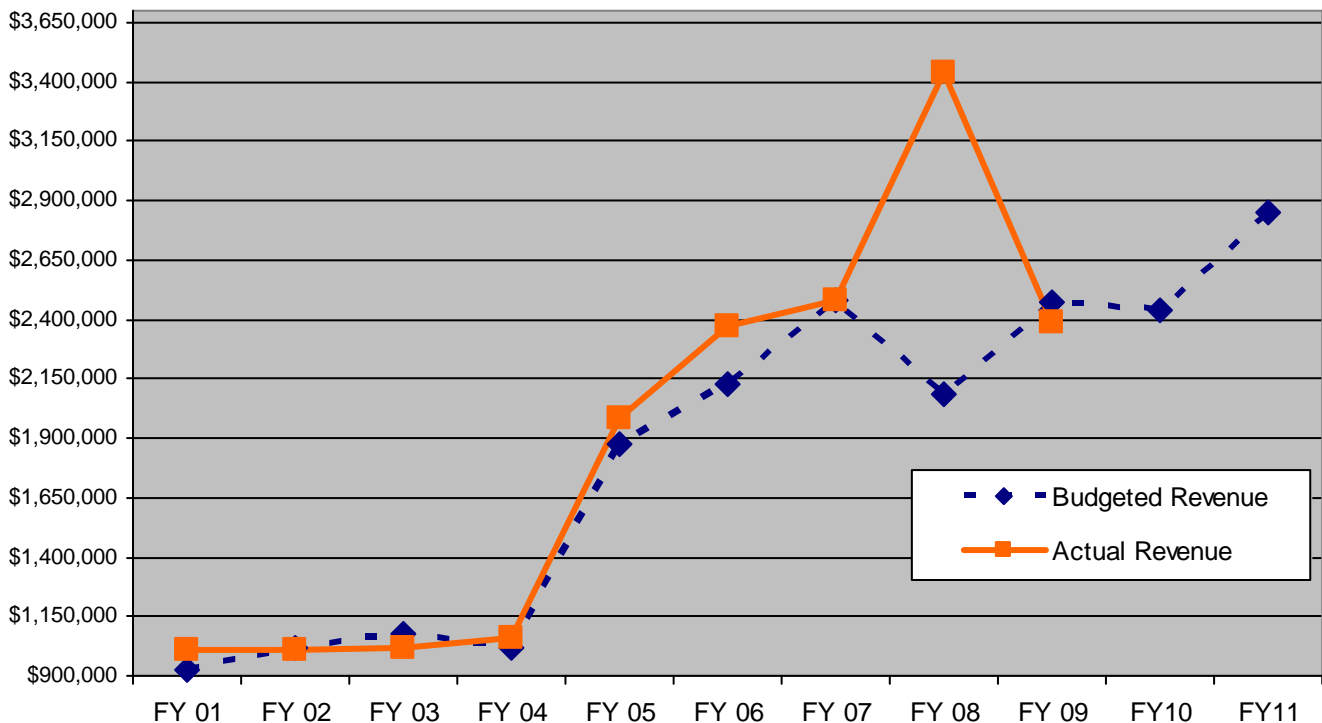


PS CORPORATION TAXES

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 FY2011 are anticipated to increase 16.8% and equate to 4.8% of the operational revenues.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
PSC Collections 2000-2006							
PSC Taxes - 2007 1st Half	1,248,472						
PSC Taxes - 2007 2nd Half	2,193,224		35,354				
PSC Taxes - 2008 1st Half							
PSC Taxes - 2008 2nd Half		1,236,000	1,122,679				
PSC Taxes - 2009 1st Half		1,236,000	1,233,541				
PSC Taxes - 2009 2nd Half				1,218,510			
PSC Taxes - 2010 1st Half				1,218,510			
PSC Taxes - 2010 2nd Half					1,423,298	204,789	16.8%
PSC Taxes - 2011 1st Half					1,423,298	204,789	16.8%
TOTAL:	3,441,696	2,472,000	2,391,574	2,437,019	2,846,596	409,577	16.8%

PS CORPORATION TAXES



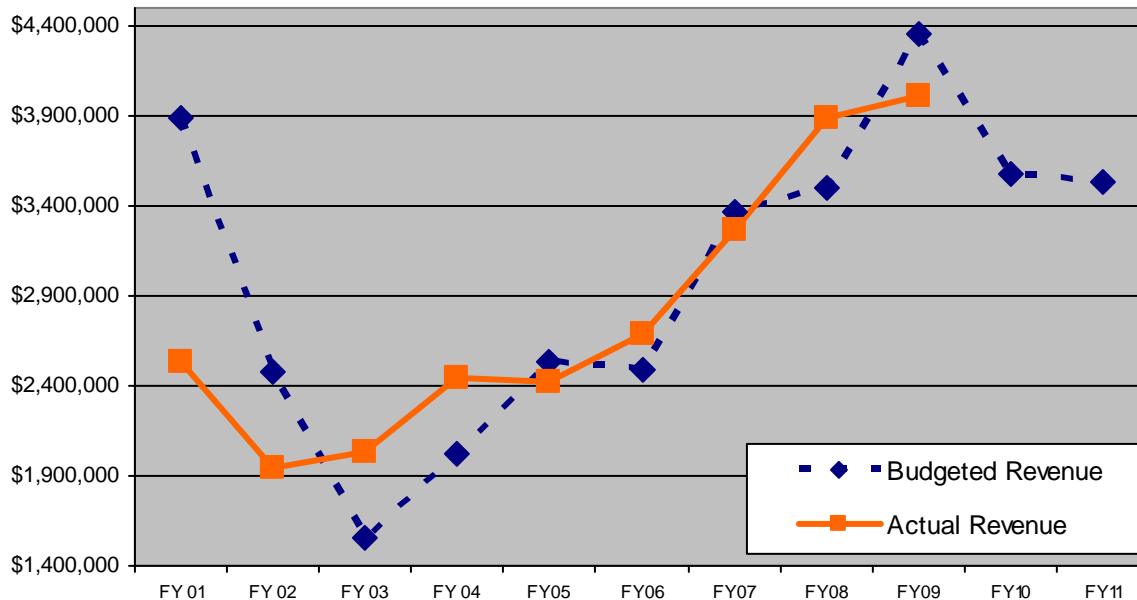
An accounting change in how the June taxes are recorded and a \$0.05 tax rate increase are the contributing factors that explain the increase in actual revenue in FY08.

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 FY2010 – 2011 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 and FY11 are the combination of declining assessments and declining tax collections caused by the downturn in the economy.

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$		%	
						INCR/ DECR FY10 to FY11	INCR/ DECR FY10 to FY11		
PP TAXES 1978-2006	68,253		83,620						
PP Taxes - 2007 1st Half	2,089,661		46,745						
PP Taxes - 2007 2nd Half	1,728,584		65,123						
PP Taxes - 2008 1st Half			266,438						
PP Taxes - 2008 2nd Half		2,180,390	2,022,460						
PP Taxes - 2009 1st Half		2,180,390	1,528,410						
PP Taxes - 2009 2nd Half				1,788,075					
PP Taxes - 2010 1st half				1,788,075					
PP Taxes - 2010 2nd half					1,768,797	-19,278	-1.1%		
PP Taxes - 2011 1st half					1,768,797	-19,278	-1.1%		
TOTAL:	3,886,498	4,360,780	4,012,796	3,576,150	3,537,594	-38,556	-1.1%		

Personal Property Taxes

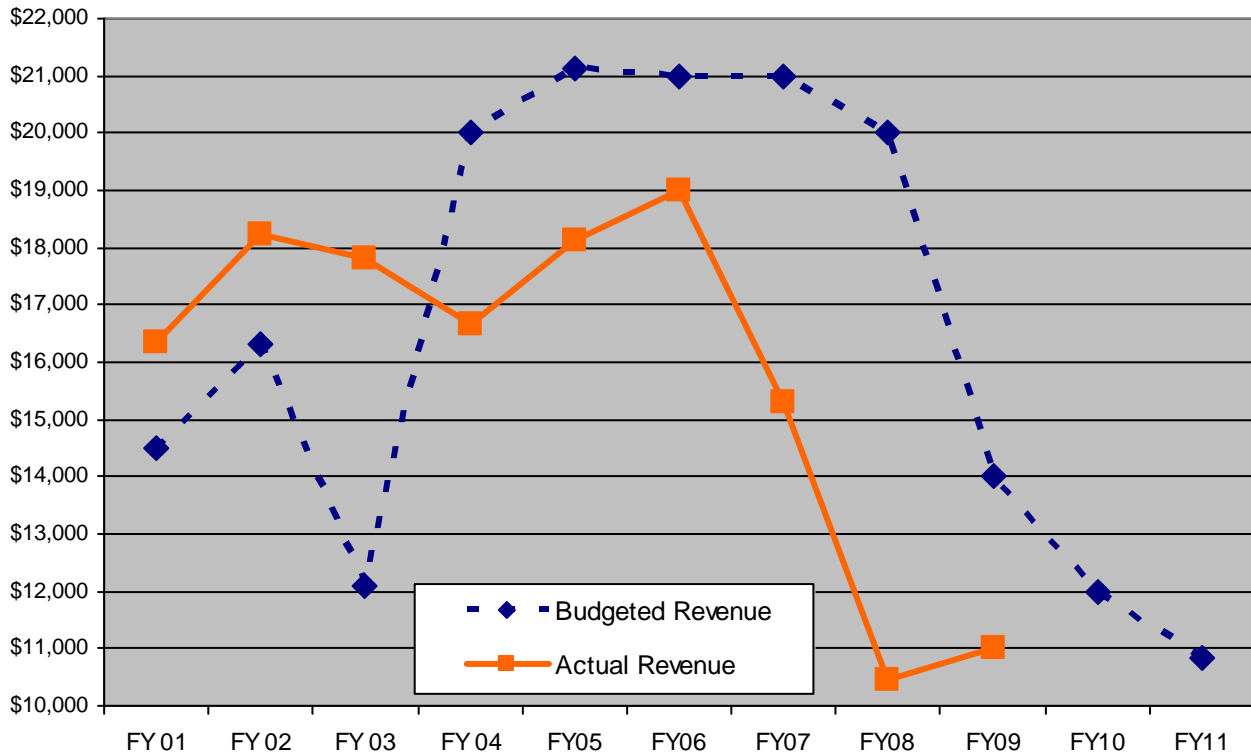


MOBILE HOME TAXES

The mobile home tax rate for FY2010 – 2011 has been set at \$0.54 per \$100; the same as the real property tax rate. Mobile home taxes are projected to decrease by 9.8% in FY2011 and make up less than 1 percent of the total operational revenues.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 To FY11
MH Collections 1999-2006	867		724				
Mobile Home Taxes - 2007 1st Half	4,951		266				
Mobile Home Taxes - 2007 2nd Half	4,641		383				
Mobile Home Taxes - 2008 1st Half			660				
Mobile Home Taxes - 2008 2nd Half		7,000	4,649				
Mobile Home Taxes - 2009 1st Half		7,000	4,324				
Mobile Home Taxes - 2009 2nd Half				6,000			
Mobile Home Taxes - 2010 1st Half				6,000			
Mobile Home Taxes - 2010 2nd Half					5,411	-590	-9.8%
Mobile Home Taxes - 2011 1st Half					5,411	-590	-9.8%
TOTAL:	10,459	14,000	11,006	12,000	10,821	-1,179	-9.8%

Mobile Home Taxes

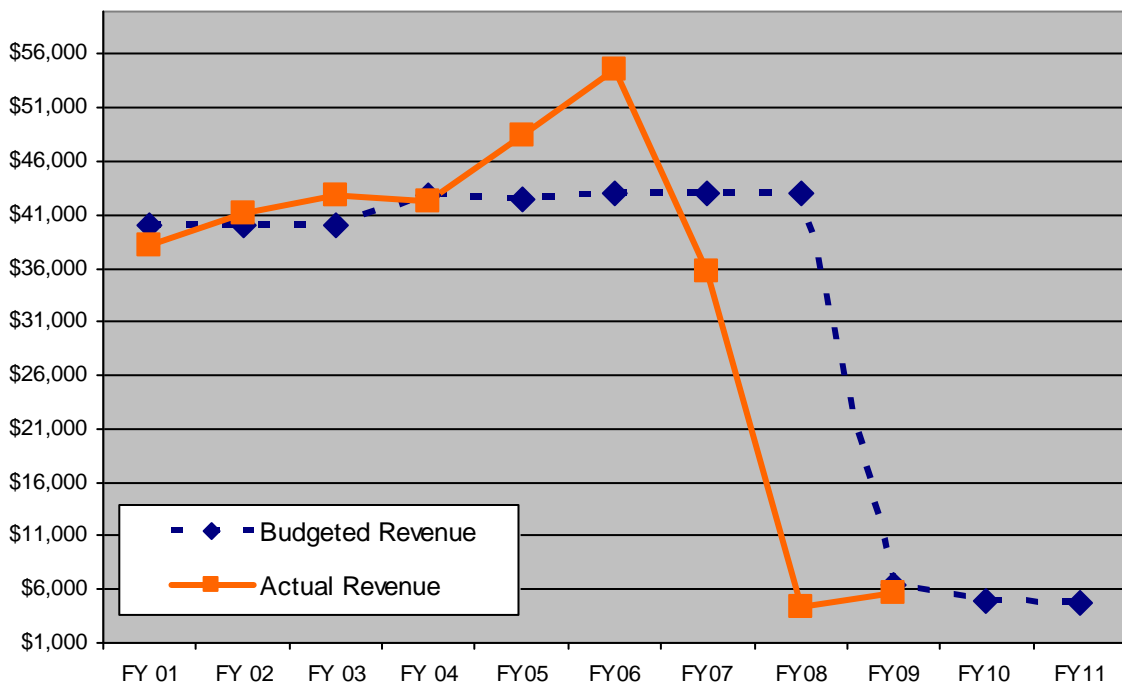


MACHINERY AND TOOL TAXES

The Machinery and Tools tax rate is set at \$2.00 per \$100 for FY 2010 – 2011. This rate has remained unchanged for the past 12 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.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
M & T Taxes - 2007 1st Half	4,443						
M & T Taxes - 2007 2nd Half		3,165	2,348				
M&T Taxes - 2008 1st Half		3,165	3,353				
M&T Taxes - 2008 2nd Half				2,500			
M&T Taxes - 2009 1st Half				2,500			
M&T Taxes - 2009 2nd Half					2,348	-152	-6.1%
M&T Taxes - 2010 1st Half					2,348	-152	-6.1%
TOTAL:	4,443	6,330	5,701	5,000	4,696	-304	-6.1%

Machinery and Tools Taxes

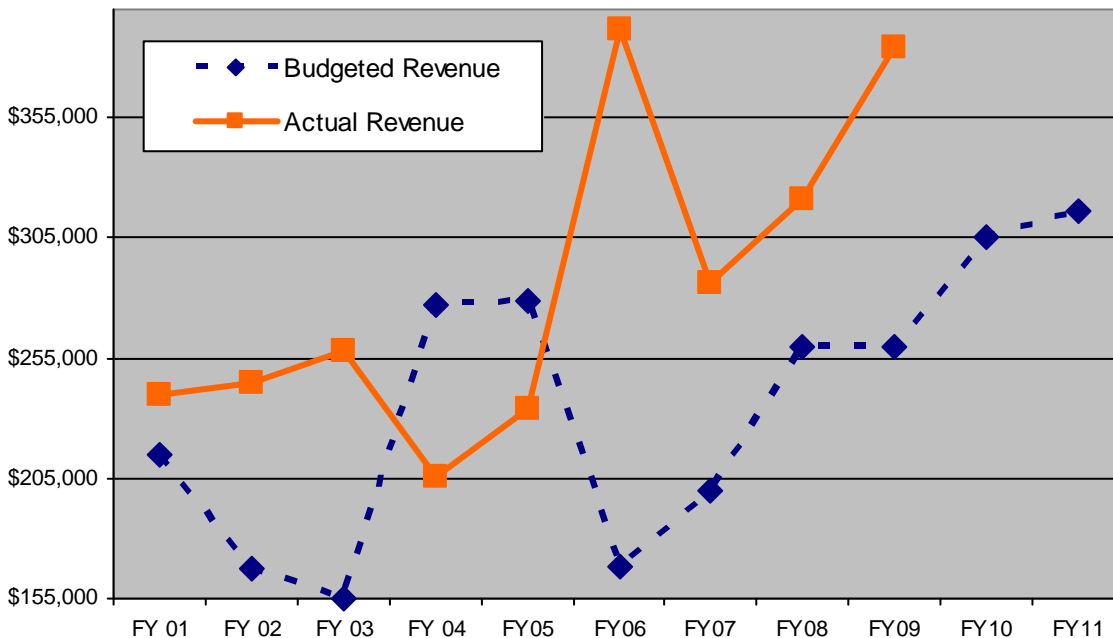


PENALTIES AND INTEREST

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.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Penalties-All Property Taxes	247,151	200,000	292,202	225,000	236,105	11,105	4.9%
Interest-All Property Taxes	74,354	60,000	92,164	80,000	80,000	0	0.0%
Total Penalties & Interest	321,505	260,000	384,365	305,000	316,105	11,105	3.6%

Penalties and Interest

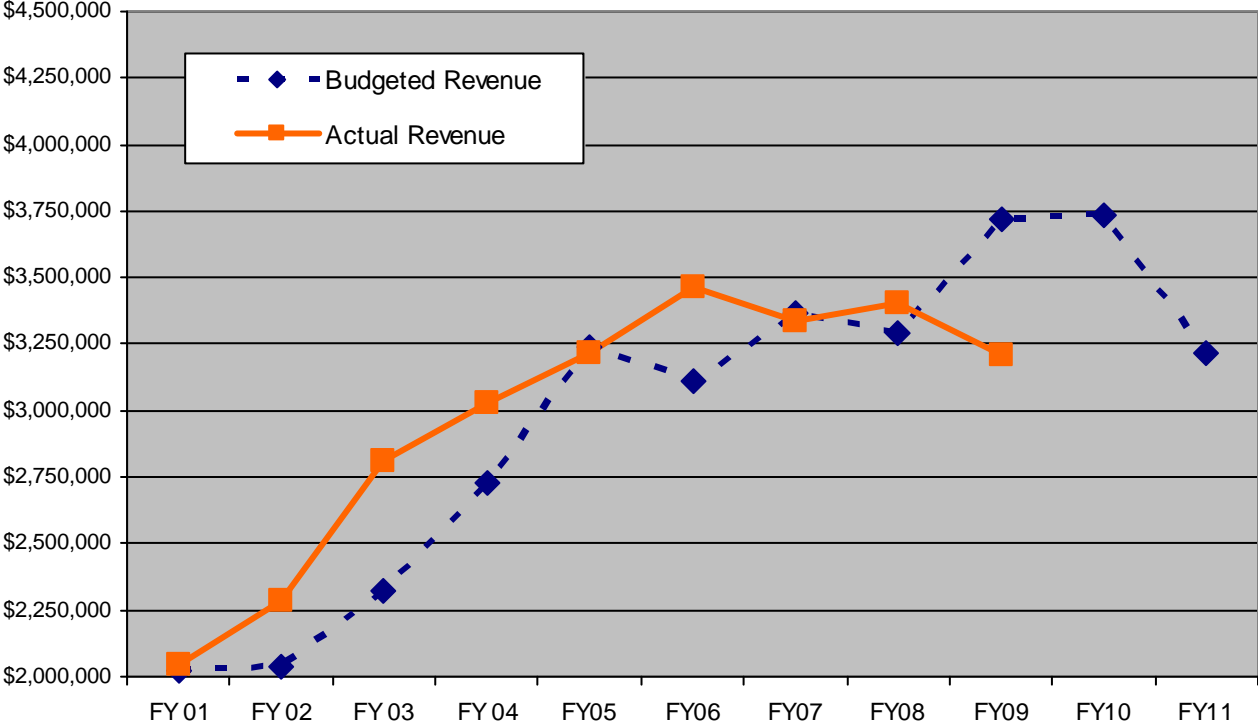


OTHER LOCAL TAXES

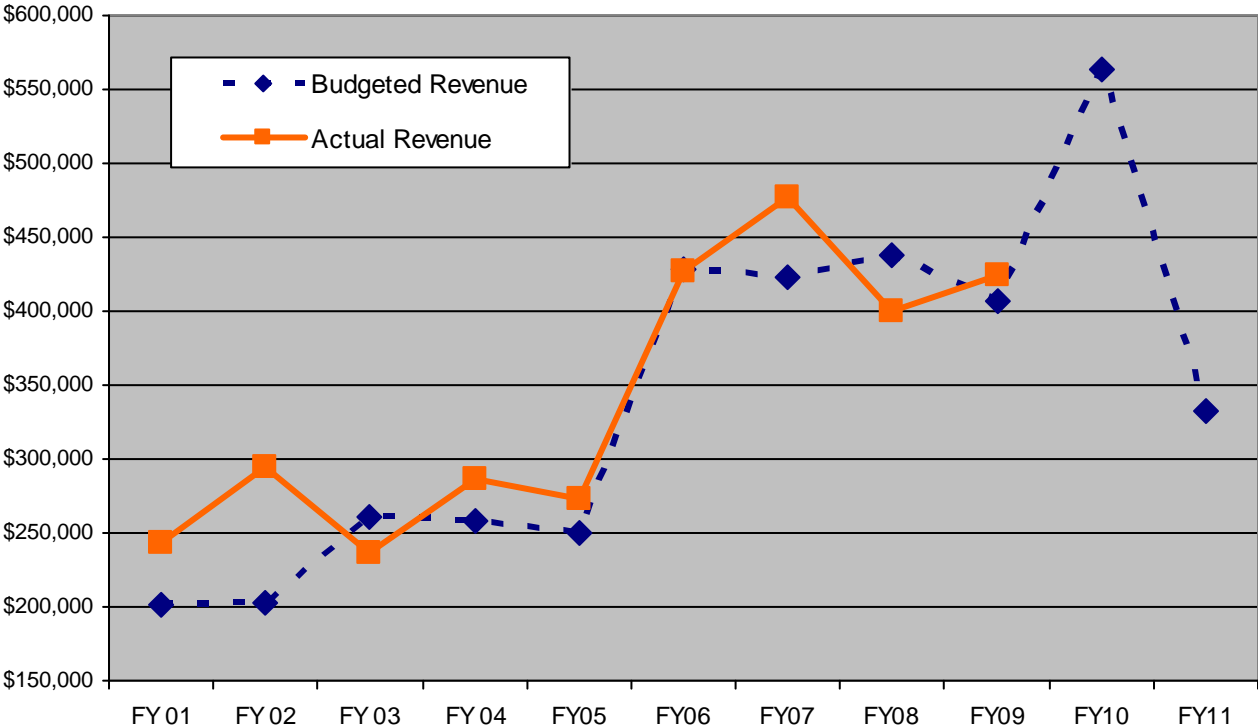
Other local taxes consist of sales and use taxes, communication taxes, gross receipts taxes, motor vehicle decal fees, bank stock taxes, recordation taxes for deeds and wills and E911 taxes. Overall the tax revenue for these items is anticipated to decrease by 13.9%, as a result of the economic downturn.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
OTHER LOCAL TAXES							
*** Local Sales and Use Taxes ***							
Local Sales and Use Taxes	1,072,779	1,200,000	1,065,056	1,300,000	1,036,963	-184,224	-14.2%
Sales Tax - Columbia & Scottsville	2,472	2,000	2,594				
TOTAL:	1,070,307	1,202,000	1,062,461	1,300,000	1,036,963	-184,224	-14.2%
*** Communication Taxes ***							
Consumer Utility Taxes (elec/gas)	408,034	400,000	412,099	415,000	420,000	5,000	1.2%
Communication Taxes	961,467	1,000,000	873,581	1,000,000	852,000	-148,000	-14.8%
TOTAL:	1,369,501	1,400,000	1,285,679	1,415,000	1,272,000	-143,000	-10.1%
*** Gross Receipts Tax ***							
Gross Receipts Tax - Utility	96,536	85,000	101,540	95,000	96,000	1,000	1.1%
TOTAL:	96,536	85,000	101,540	95,000	96,000	1,000	1.1%
*** Motor Vehicle Licenses ***							
Motor Vehicle Licenses - 2007	368,629						
Administrative Fee Vehicle License		400,000	373,002	400,000	427,242	27,242	6.8%
TOTAL:	368,629	400,000	373,002	400,000	427,242	27,242	6.8%
*** Bank Stock Taxes ***							
Bank Stock Taxes	36,538	50,000	38,268	50,000	38,000	-12,000	-24.0%
TOTAL:	36,538	50,000	38,268	50,000	38,000	-12,000	-24.0%
*** Taxes on Recordation/Wills ***							
Recordation Taxes on Deeds	377,965	450,000	277,611	375,000	275,000	275,000	73.3%
Tax on Wills	84,855	87,489	70,405	100,000	70,000	-30,000	-30.0%
TOTAL:	462,820	537,489	348,016	475,000	345,000	-130,000	-27.4%
E911 Local Taxes							
Proceeds from Sale of E911 Maps	27	900	0	Moved to fees			
Address Plate Fees (E911)	0	10,800	0	Moved to fees			
TOTAL:	27	11,700	0	0	0		
TOTAL:	3,404,360	3,686,189	3,208,966	3,735,000	3,215,205	-519,795	-13.9%

Other Local Taxes



Permits, Fees and Licenses

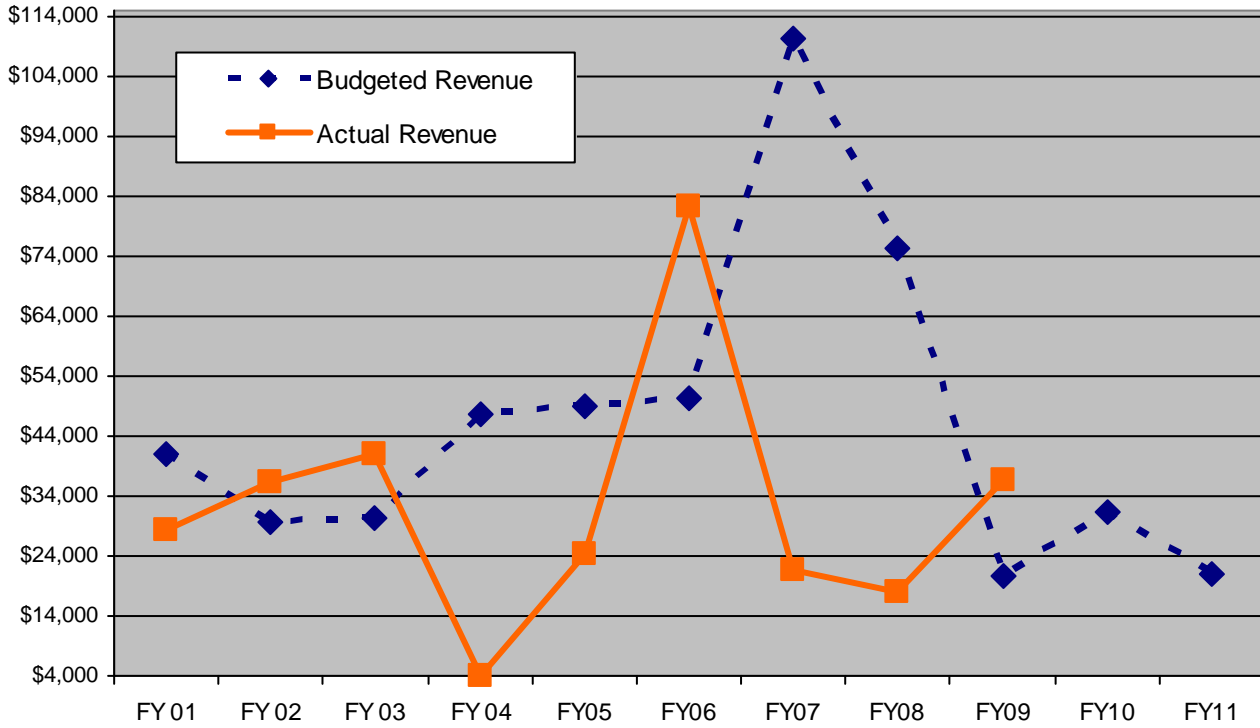


PERMITS, FEES & LICENSES

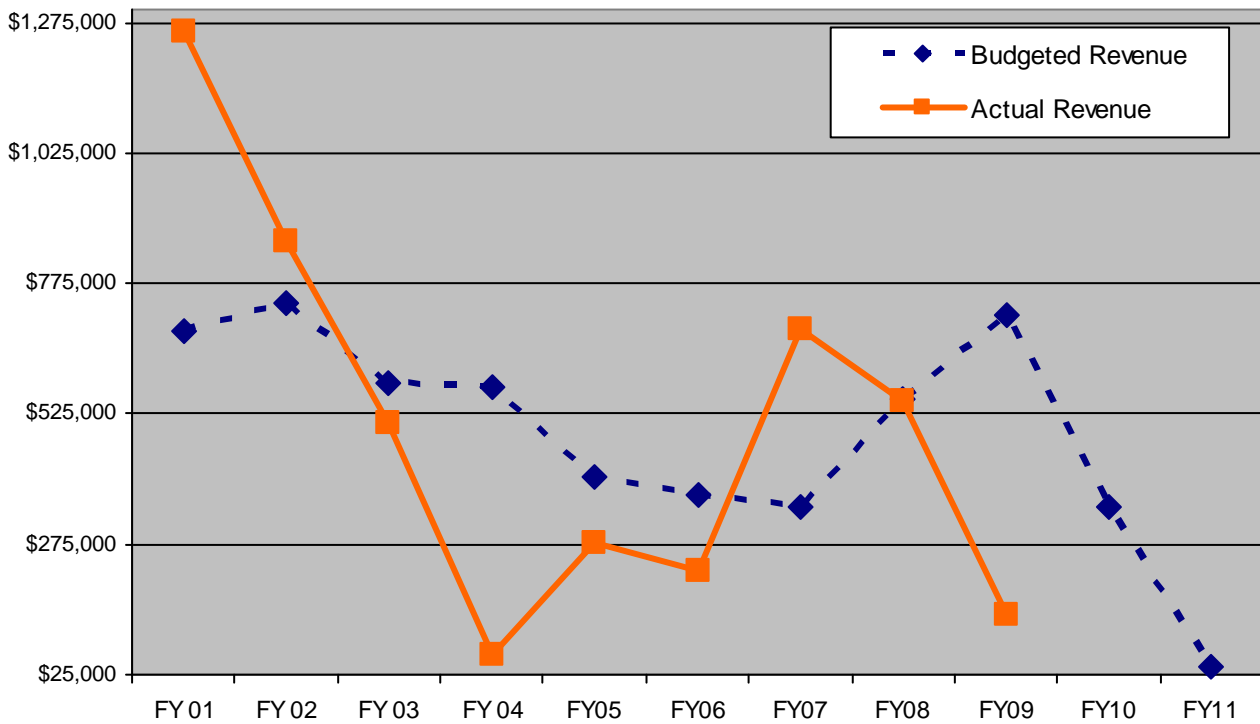
Permits, Fees and License revenue consists of collections from dog tags fees, land use application fees, sign permits, zoning and subdivision permits, building permits, well and septic permits, land disturbing permits, concealed weapon permits, soil reviews and recreation program fees. The decline in the housing market has had a tremendous impact on the building and planning fee revenues.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
						FY10 to FY11	FY10 to FY11
*** Animal Licenses ***							
Dog Tags - 2007	1,903						
Dog Tags - 2008	11,437	7,500	1,384				
Dog Tags - 2009			17,034				
Dog Tags - 2010				15,000	7,294		
SUBTOTAL:	13,340	7,500	18,418	15,000	7,294	-7,706	-51.4%
*** Fees ***							
Conservation Easement Fee	1,500			750	0		
Address Plate Fees	6,885		4,410	4,000	3,000	-1,000	-25.0%
Replacement E911 Address Plates	84			500	100	-400	-80.0%
Landfill Receipts							
SUBTOTAL:	8,469	0	4,410	5,250	3,100	-2,150	-41.0%
*** Permits and Other Licenses ***							
Land Use Application Fees	2,105	1,200	733	1,000	850	-150	-15.0%
Property Transfer Fee	984		835	906	170	-736	-81.2%
Sign Permits (Planning)	2,200	0	3,200	2,500	3,255	755	30.2%
Zoning and Subdivision Permits	17,270		12,300	11,000	11,000	0	0.0%
Building Permits	116,859	135,450	163,797	225,000	100,000	-125,000	-55.6%
Text Amendments	1,000		1,500	3,000	1,500	-1,500	-50.0%
Sign Deposit			270		0		
Site Plan Review	6,650	9,500	5,100	10,000	10,000	0	0.0%
Rezoning	10,179	12,000	16,403	10,000	5,000	-5,000	-50.0%
Variances	3,300	3,000	2,700	3,000	1,650	-1,350	-45.0%
Miscellaneous Requests	258	0	397	59,000	200	-58,800	-99.7%
Subdivision & Plat Review	11,350	19,370	13,040	20,000	18,000	-2,000	-10.0%
Special Use Permits	7,100	10,000	5,800	6,000	3,500	-2,500	-41.7%
Land Disturbing Permits	45,377	58,000	50,651	54,500	45,000	-9,500	-17.4%
Concealed Weapon Permit Fees	7,980		9,676	8,000	8,000	0	0.0%
GIS Parcel Fee	2,700	7,500	3,180	6,000	6,000	0	0.0%
Road Maintenance Agreement Rev.	850	1,000	400	400	400	0	0.0%
Dedication Common Land Review				400	0		
Homeowner's Association Review	600	1,000	200	800	600	200	25.0%
Street Sign Installation	1,000	800	400				
Soil Review Well & Sep Pmts (HD)	7,925	5,000	8,750	7,500	6,775	-725	-9.7%
SUBTOTAL:	245,687	263,820	299,331	429,006	221,900	-207,106	-48.3%
*** Recreation Programs ***							
Recreation Program Fees	131,832	135,102	102,523	115,000	100,000	-15,000	-13.0%
Parenting Education Classes			160				
SUBTOTAL:	131,832	135,102	102,683	115,000	100,000	-15,000	-13.0%
TOTAL:	399,327	406,422	424,842	564,256	332,294	-231,962	-41.1%

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 continue to decrease over the next fiscal year.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 to FY11
Interest on Fines and Forfeitures	527	700	1,042	1,400	500	-900	-64.3%
Court Fines and Forfeitures	17,149	20,000	35,428	30,000	20,000	-10,000	-33.3%
Court Appointed Atty Refunds	219		76		414	414	
TOTAL:	17,895	20,700	36,545	31,400	20,914	-10,486	-33.4%

USE OF MONEY AND PROPERTY

The Use of Money and Property category houses the County's return on investment revenue. 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 estimates.

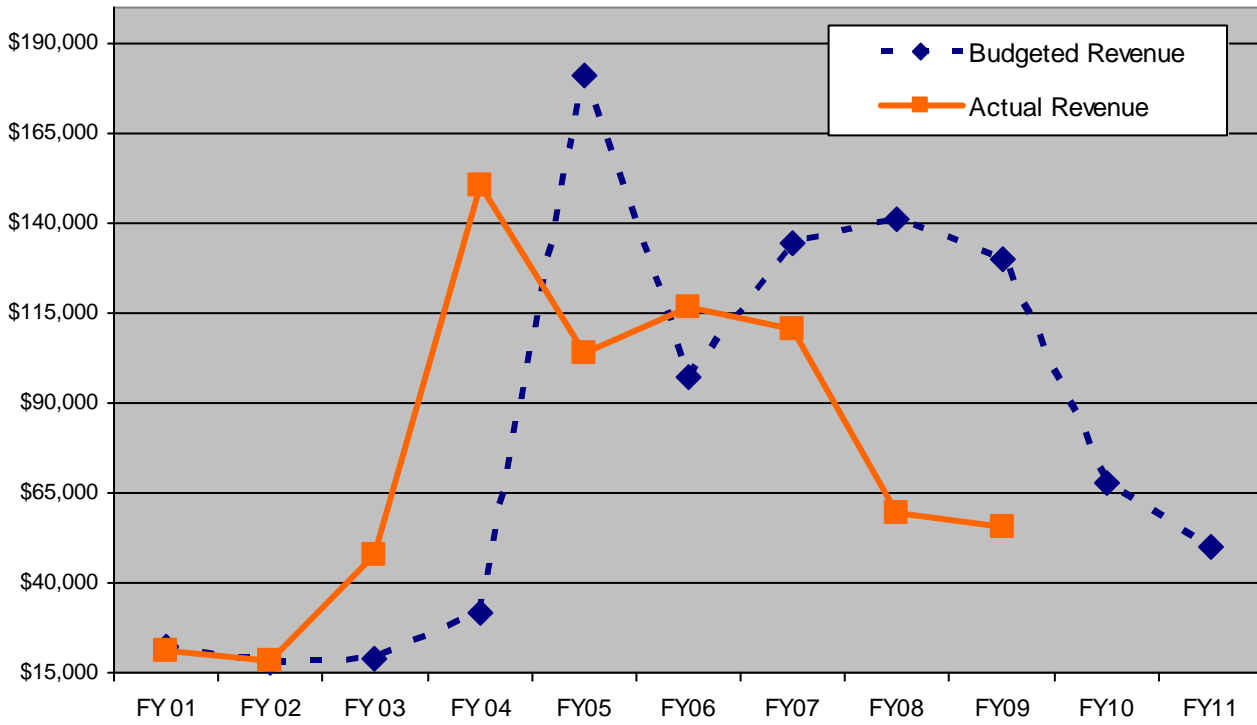
	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
*** Revenue From Use of Money ***							
Interest on Money Market Account	425,631	90,000	92,402	275,000	10,000	-265,000	-96.4%
Interest on Custody Account	97,597	600,000	21,541	45,000	5,000	-40,000	-88.9%
SUBTOTAL:	523,228	690,000	113,942	320,000	15,000	-305,000	-95.3%
*** Revenue Use of Property ***							
Rental of General Property	25,504	25,000	25,504	25,000	25,500	500	2.0%
TOTAL:	548,732	715,000	139,447	345,000	40,500	-304,500	-88.3%

CHARGES FOR SERVICES

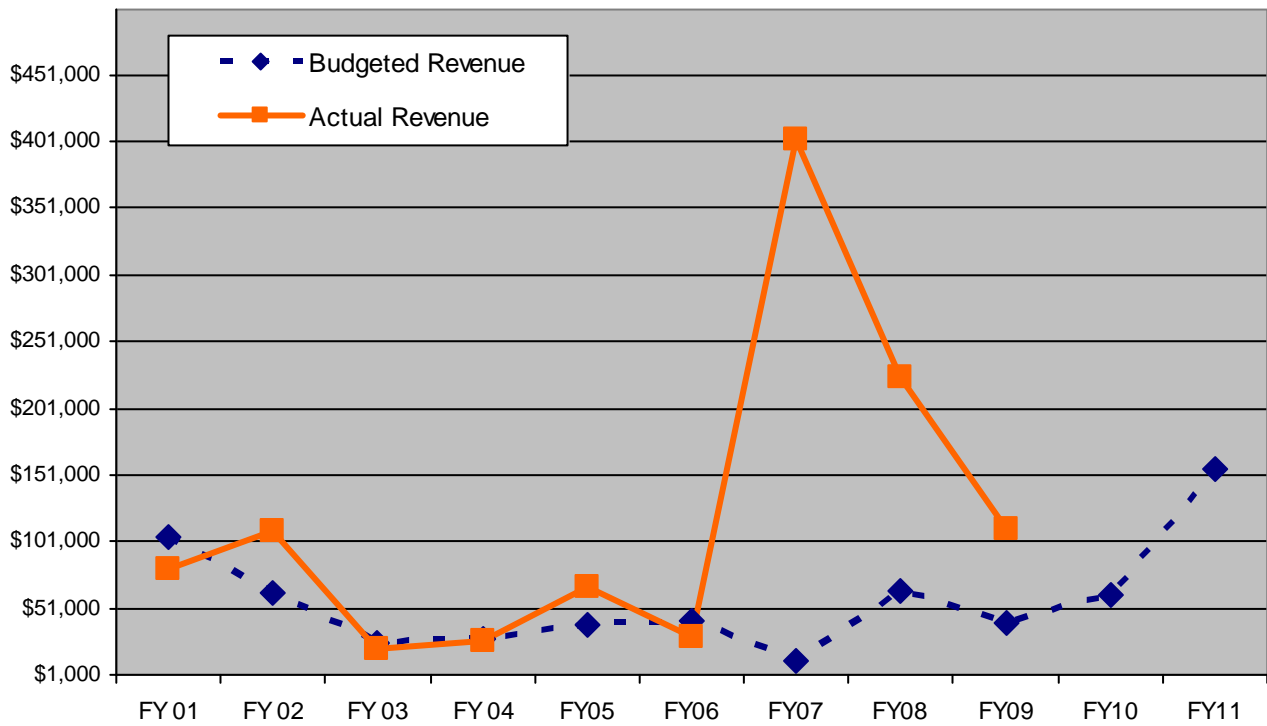
Localities are authorized by the Virginia Code to assess a fee for the maintenance, renovation and construction of the courthouse. A set amount is assessed on every civil filing. In 2007 the General Assembly amended Virginia Code § 53.1-120 to authorize localities to increase to ten dollars the maximum courthouse security fee. The FY09 budget increased the fee from \$5 to \$10. In FY11 the convenience center (formerly termed landfill) was consolidated into the general fund.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 To FY11
*** Court Costs ***							
Fees of Clerk of Circuit Court	0	16,784	0	0	600	600	
Excess Fees of Clerks	12,541	58,000	3,467	10,000			
Courthouse Security Fees	21,254	35,000	30,942	35,000	29,410	-5,590	-16.0%
Courthouse Maint. Fees	7,391	7,500	7,349	10,000	7,000	-3,000	-30.0%
Law Library Fees	1,160	1,300	1,293	1,500	1,500	0	0.0%
DNA Testing	310	100	270	305	338	33	10.8%
Local Jury Fees - Clerk's Off	2,730	500	0				
Clerk Local Copy Fees	4,378	2,400	3,499	2,500	3,000	500	20.0%
TOTAL:	49,763	121,584	46,820	59,305	41,848	-17,457	-29.4%
Commonwealth Atty. Fees							
Commonwealth's Atty Fees	693	600	678	920	600	-320	-34.8%
TOTAL:	693	600	678	920	600	-320	-34.8%
*** Charges for Other Services ***							
Animal Friendly Fees-DMV	716	725	750	750	750	0	0.0%
Proceeds from E911 Maps	600		198	350	75	-275	-78.6%
TOTAL:	1,316	725	948	1,100	825	-275	-25.0%
Charges for Sanitation							
Landfill Receipts							
Landfill - Recycling							
TOTAL:	-	-	-	-	-	-	0.0%
*** Charges for Library ***							
Library Fines	7,505	5,600	6,401	5,250	6,600	1,350	25.7%
TOTAL:	7,505	5,600	6,401	5,250	6,600	1,350	25.7%
*** Charges for Community Development ***							
Sale of Maps, Plats, Surveys	50	800	300	800			
Sale of Publications							
Sale of Ordinances and Plans	375	500	240	300	250	-50	-16.7%
TOTAL:	425	1,300	540	1,100	250	-850	-77.3%
TOTAL:	59,702	129,809	55,387	67,675	50,123	17,552	-25.9%

Charges for Services



Miscellaneous Revenue



MISCELLANEOUS REVENUE

Miscellaneous revenue consists of collections from parenting classes given by our Comprehensive Service department and various expenditure refunds.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	<i>\$ INCR/ DECR</i>	<i>% INCR/ DECR</i>
						<i>FY10 to FY11</i>	<i>FY10 to FY11</i>
*** Miscellaneous Revenue ***							
Expenditure Refunds							
Expenditure Refunds	34,068		12,573				
Misc. Local Revenue							
CSA Local Parenting	40,921	2,500	23,148	600			
Service Chg Tax Exempt Prop	42,595	36,500	36,652	50,000	45,864	-4,136	-8.3%
Sale of Salvage and Surplus	0		4,225				
Bankruptcy Recovery	844		4,658				
BAMA Grant - Library			9,000				
Other	108,064	1,000	19,818	10,000	110,000	100,000	1000.0%
TOTAL:	224,804	40,000	110,073	60,600	155,864	95,264	157.2%

RECOVERED COSTS

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

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
*** Other Recovered Costs ***							
Administrative Fees	429	2,400	522	1,210	675	-535	-44.2%
Bad Check Fees	4,982		4,777	3,000	4,000	1,000	33.3%
Tax Lien Administrative Fees	210		10,840	250	10,756	10,506	4202.4%
DMV Stop Fees			10,240		10,000	10,000	
Juror Reimbursement	6,668		8,036	6,500			
Sheriff's Contractual Serv Fee	65,936	60,117	77,375	60,000	44,000	-16,000	-26.7%
Allied Waste Trash Pickup			6,375	21,500	25,200	3,700	17.2%
TOTAL:	78,224	62,517	118,165	92,460	94,631	2,171	2.3%

NON-CATEGORICAL AID – STATE

Non-categorical state aid is shared revenue that has remained level over the past several years. As part of their overall budget reductions, in FY09 the state ceased sharing the ABC and Wine profits with localities as part of their overall spending cuts.

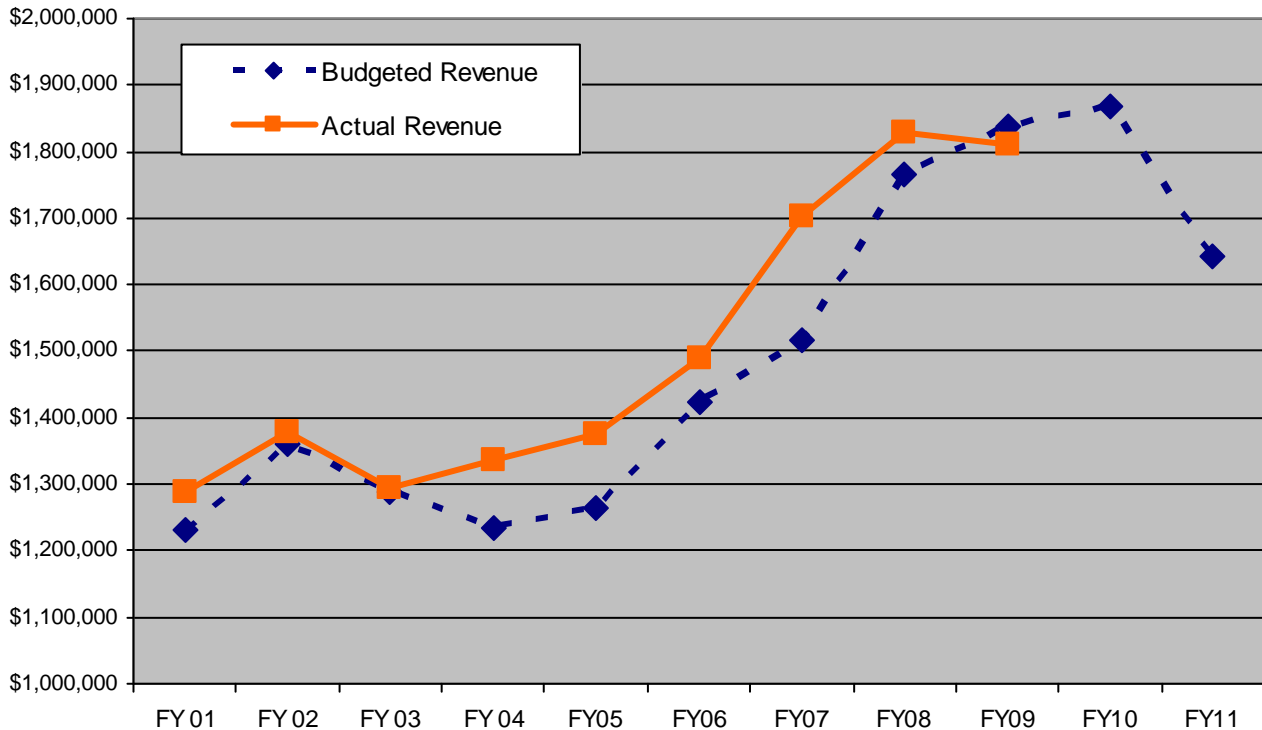
	FY08 Adopted Budget	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Revenue from Commonwealth							
*** Non-Categorical Aid - State ***							
ABC Profits	11,709	11,709	0	0			
Wine Taxes	12,273	12,273	0	0			
Motor Vehicle Carrier's Taxes	29,000	29,000	36,553	35,000	36,484	1,484	4.2%
Mobile Home Titling Taxes	9,000	15,000	15,253	11,000	15,239	4,239	38.5%
Recordation Taxes			117,830	105,000	104,946	-54	-0.1%
TOTAL:	61,982	67,982	169,636	151,000	156,669	5,669	3.8%

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 2.8% of the operational revenues and 6.6% of total state revenues.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Shared Expenses-Const. Offices							
Commonwealth's Attorney	246,408	237,451	242,204	270,235	245,077	-25,158	-9.9%
Special Prosecutor							
Sheriff	996,327	1,025,774	978,808	1,021,149	920,254	-100,895	-9.9%
Commissioner of the Revenue	125,127	125,291	126,667	126,635	100,815	-25,820	-20.4%
Treasurer	142,149	135,000	143,259	160,763	117,704	-43,059	-26.8%
Medical Examiner	25						
Registrar/Electoral Boards	63,355	50,000	53,185	50,000	38,000	-12,000	-24.0%
Clerk of the Circuit Court	255,736	263,518	267,666	239,828	222,236	-17,592	-7.3%
TOTAL:	1,829,129	1,837,034	1,811,789	1,868,610	1,644,086	-224,524	-12.0%

Shared Expenses



STATE CATEGORICAL AID

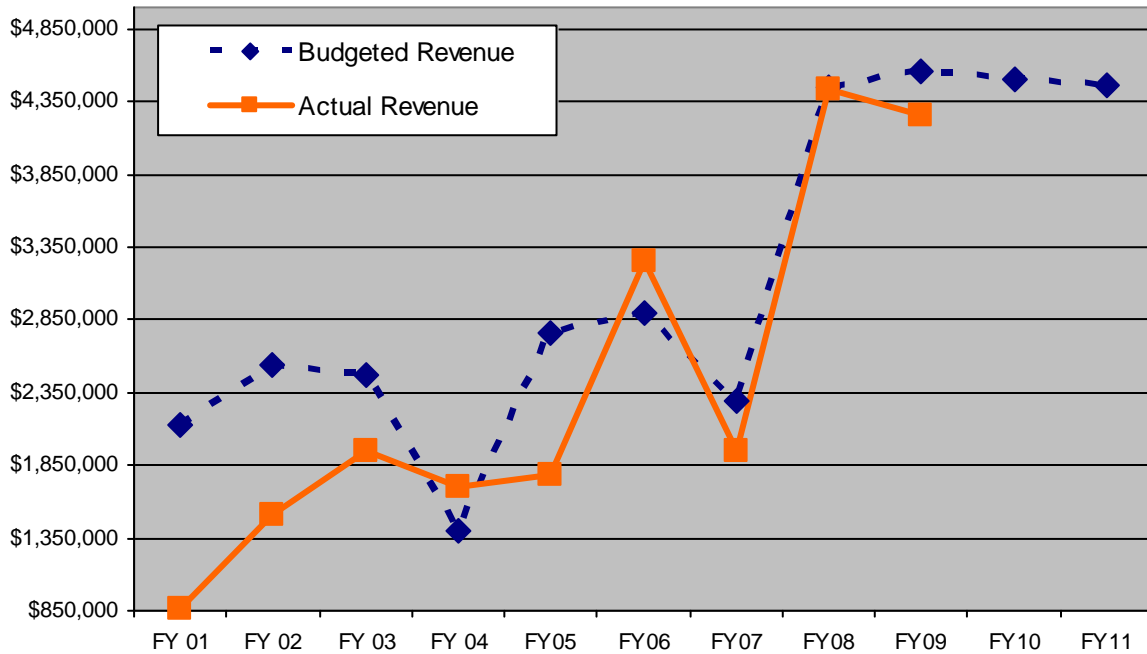
State Categorical Aid consists of numerous grants received funding specific programs within specific departments. An example is the Victim/Witness grant provided to the Commonwealth's Attorney for effort to provide services to victims and witness with the County. This particular grant is matched with federal funding and provides salary support for a coordinator within the Commonwealth Attorney's office. State Categorical Aid makes up 17.9 % of the general fund revenues.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Categorical Aid - State							
Victim/Witness Grant	5,820	5,820	5,354	5,354	5,354	0	0.0%
*** Other Categorical Aid - State***							
Revenue Received							
Emergency Services Grant (E911)	54,587	75,000	81,201	75,000	75,000	0	0.0%
Litter Control	8,621	8,000	7,216	8,500	8,246	-254	-3.0%
Environmental Fee - Health Department	2,455		4,425				
Health Dept.(Septic & Well Fees)	25	24,475	0	10,375	5,527	-4,848	-46.7%
Library Aid	57,428	55,000	59,546	54,933	49,440	-5,493	-10.0%
State Fire Program	52,651	52,000	54,353	52,000	56,103	4,103	7.9%
Four for Life	38,516	22,000	24,888	22,000	22,000	0	0.0%
Drug Forfeiture Funds*	24,092		2,318	2,500	5,128	2,628	105.1%
Grant for Art Council	5,000	5,000	5,000	5,000	5,000	0	0.0%
UST Remediation Fds.- St. Reimburse							
VJCCA Grant for Office on Youth**		9,204	8,974	8,743	8,525	-218	-2.5%
Technology Funds - Clerk of Circuit Court	52,895	50,000	0	34,558	16,606	-12,884	-37.3%
DEQ Water Plan			6,000				
Spay and Neuter Tax			178				
Comprehensive Services State Funding	1,129,102	1,245,536	973,921	1,212,854	1,212,636	0	0.0%
Record Preservation	3,408	10,000	16,451	11,848			
Lib of Va Security Grant (Clerk's Off)			10,855				
SUBTOTAL:	1,428,780	1,556,215	1,255,327	1,498,311	1,464,211	-28,814	-1.9%
PPTRA99 Commonwealth Reimb.							
PPTRA99 Reimbursement from State	2,996,570	2,996,570	2,996,570	2,996,570	2,996,570	0	0.0%
SUBTOTAL:	2,996,570	2,996,570	2,996,570	2,996,570	2,996,570	0	0.0%
TOTAL:	4,431,170	4,558,605	4,257,251	4,500,235	4,466,135	-34,100	-0.8%

*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.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
FEDERAL AID							
USDOJ Bullet Proof Vest Grant	1,841		950				
Drug Forfeiture - US Marshals Srv			36,650				
VEC Federal - Board of Elections			2,241				
Victim/Witness Coord. Grant Fed. Rev	23,277	23,277	21,415	21,415	21,415	0	0.0%
Cost Allocation - Social Services	61,158	45,000	69,074	45,000	56,000	11,000	24.4%
TOTAL:	86,276	68,277	130,329	66,415	77,415	11,000	16.6%

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. The details of this action are shown within the *Capital and Special Funds* section of this book. In FY2010 fund balance is also appropriated to cover \$350,000 of operational expenditures and \$255,091 for capital projects. The capital projects included \$195k for a new Municipal Software Package and \$60,091 for the final lease payment on Sheriff's patrol vehicles.

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR <i>FY10 to FY11</i>	% INCR/ DECR <i>FY10 to FY11</i>
*** Insurance Recovery ***							
Insurance Recovery	46,025		30,458				
*** Fund Transfers ***							
Use of Fund Balance				605,091		0	0.0%
Transportation Safety Committee	500						
TOTAL:	46,525	0	30,458	605,091	0	0	0.0%

GENERAL FUND EXPENDITURES

BOARD OF SUPERVISORS

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

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	51,589	54,858	54,678	55,764	55,764	0	0.0%
Operating	96,082	84,900	106,964	79,200	79,200	0	0.0%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	147,671	139,758	161,642	134,964	134,964	0	0.0%
Full-time	0	0	0	0	0		
Part-time	6	6	6	6	6		

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

GOALS AND OBJECTIVES

FY 2011 Goals:

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

FY 2010 Accomplishments:

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. The Grants Administrator also works closely with the Finance Department to accurately track the financial activity of each grant.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	105,166	112,101	111,641	112,875	121,907	9,032	8.0%
Operating	33,856	40,000	26,812	26,663	26,663	0	0.0%
Capital	6,603	2,600	8,193	1,500	1,500	0	0.0%
Total Expenditures	145,625	154,701	146,645	141,038	150,070	9,032	7.1%
Full-time	5	5	5	5	5		
Part-time	1	1	1	1	1		

BUDGET HIGHLIGHTS: No Significant Changes

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	0	0	0	0	0	0	0.0%
Operating	128,637	103,000	118,540	98,000	98,000	0	0.0%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	128,637	103,000	118,540	98,000	98,000	0	0.0%

BUDGET HIGHLIGHTS: No Significant Changes

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

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	<i>\$ INCR/ DECR FY10 to FY11</i>	<i>% INCR/ DECR FY10 to FY11</i>
Expenditures							
Personnel	269,095	282,954	279,445	277,885	277,885	0	0.0%
Operating	34,254	37,896	29,292	43,736	33,736	-10,000	-22.9%
Capital	1,436	1,000	14,459	750	750	0	0.0%
Total Expenditures	304,785	321,850	323,196	322,371	312,371	-10,000	-3.1%
Full-time	5	5	5	5	5		
Part-time	0	0	0	0	0		

BUDGET HIGHLIGHTS

In FY2010 travel and education funding was reduced. Health insurance elections also contributed to the reduction in total budget. In FY2011 professional services were reduced to accommodate across the board budget reductions.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Transition to New Software
- Timely Completion of Land, Personal Property, Tax Relief and Land Use Books
- Maintain Career Development Certification
- Maintain accuracy of digital tax map

FY 2010 Accomplishments:

- All Employees completed Career Development re-certification
- Enhanced uniform assessment procedures
- Enhanced personal property procedures

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimated
# of Real Estate transfers	1495	1237	1234	963	1000
# of Land Use Applications/Revalidations	2208	2307	2267	2236	2225
# of Tax Relief Applications	215	252	252	334	345
# of Personal Property Accounts	28,604	28,557	28,517	29800	29500

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	323,393	336,847	357,161	353,221	351,222	-1,999	-0.6%
Operating	81,980	110,850	82,157	77,561	69,561	-8,000	-10.3%
Capital	4,905	6,500	5,800	1,500	1,500	0	0.0%
Total Expenditures	410,278	454,197	445,118	432,282	422,283	-9,999	-2.3%
Full-time	6	6	6	6	6		
Part-time	3	3	3	3	1		

BUDGET HIGHLIGHTS: Part-time wages, professional services and ADP supplies funding were reduced.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Maintain full-time employees
- Strive for positive customer relations with public
- Increase tax collections
- Continue to pursue delinquent personal property taxes via DMV stops

FY 2010 Accomplishments:

- Increased collections of personal property via DMV stops and use of credit cards
- Issued dog tag notices and increased sales

TREASURER (CONT'D)

Service Levels:	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09*</u>	<u>FY10</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Real Estate Tax Tickets processed	28,750	29,689	30,082	34,700	31,440
Personal Property Tax Tickets processed	34,077	32,814	34,128	35,000	38,477
Dog Tag permits processed	900	920	1,808	1,850	2,291
Jury Duty payments processed	169	180	211	215	192
Bank statements reconciled	70	120	144	156	156
Bankruptcy filings	2,000	2,000	2,500	1500	1,510
Bad Checks processed	350	450	650	720	323
Delinquent letters mailed	17,200	17,500	8,700	17,250	10,925
Water bill payments received	2,500	2,750	3,000	3,000	4,244
Landfill payments received	6,500	6,650	6,600	6,700	217
Parks and Recreation deposits received	104	104	104	104	125
School lunch deposits received	400	430	480	500	1,125
General District and Circuit Court deposits received	24	24	20	24	24
DMV Stops				1,000	2,184
Credit Cards Processed				500	1,257
*Based on data through 4/30/09					

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 To FY11
Expenditures							
Personnel	84,022	87,197	88,210	87,797	90,041	2,244	2.56%
Operating	46,140	77,300	65,524	61,450	62,500	1,050	1.71%
Capital	14,231	2,600	17,821	2,500	2,500	0	0.00%
Total Expenditures	144,393	167,097	171,554	151,747	155,041	3,294	2.17%
Full-time	0	1	1	1		1	0.0%
Part-time	0	0	0	0		0	0.0%

BUDGET HIGHLIGHTS: Increases included VRS, Group Life and Network fees.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Implement new Municipal Software
- Migrate all county services to new servers
- Update county website and aid in migration to new server or host site
- Implement Pod Casting after completion of new website
- Continue to work toward uniformity of hardware and software
- Complete a Disaster Recovery Plan

FY 2010 Accomplishments:

- Procured new Municipal Software
- Installed new software and hardware to record meetings (will result in future Podcasts)
- Applied for federal stimulus money and implemented wireless technology to provide Broadband service to the underserved population in Fluvanna
- Implemented new backup procedures using the new connections to high school and community center

SERVICE LEVELS

	FY07 Actual	FY08 Actual	FY09 Estimated	FY10 Estimated
Average service call per month		19	45	40
Service calls that require workstation visit		90%	90%	90%

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, Utility Billing, Financial Reporting and Compliance. The Finance Department consists of four full-time employees.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 To FY11
Expenditures							
Personnel	234,269	244,311	247,187	243,246	250,202	6,956	2.86%
Operating	43,867	44,000	30,749	16,830	14,849	-1,981	-11.77%
Capital	1,679	2,300	1,677	1,500	1,000	-500	-33.33%
Total Expenditures	279,815	290,611	279,612	261,576	266,051	4,475	1.71%
Full-time	4	4	4	4	4	4	0.0%
Part-time	0	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS: Increases include VRS, group life, health insurance and equipment lease; decreases include postal, telecommunications, office supplies, books and subscriptions and EDP equipment.

GOALS AND ACCOMPLISHMENTS

FY 2011 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 GASB 54
- Implement new Municipal Software
- Update Policies and Procedures to correspond to the new software system

FY 2010 Accomplishments:

- Awarded the GFOA Achievement for Excellence in Financial Reporting for the 3rd year
- Awarded the Distinguished Budget Award for the 2nd year
- Completed cross training in accounts payable and payroll

FINANCE(CONT'D)

SERVICE LEVELS	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09* <u>Actual</u>	FY10** <u>Actual</u>
# of AP Checks Processed	3,518	4979	5005	4579
# of Active Vendors	3,736	5804	6078	6335
# of Payroll Checks Processed*	429	609	509	130
Average # of Employees	165	179	201	189
# of Budget Transfers	145	266	123	193
# of Budget Supplements	46	56	54	57
# of Journal Entries	215	255	230	120

Data Includes Social Services

*Based on data through 4/30/09

**Based on data through 6/30/10

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR		
								FY10 to FY11	FY10 to FY11
Expenditures									
Personnel	90,860	91,286	116,121	100,493	113,572	13,079	13.01%		
Operating	47,113	57,997	58,005	46,225	28,836	-17,389	-37.62%		
Capital	14,205	15,000	5,682	0	0	0	0.0%		
Total Expenditures	152,178	164,283	179,808	146,718	142,408	-4,310	-2.94%		
Full-time	1	1	1	1	1	0.0%			
Part-time	1	1	1	1	1	0.0%			

BUDGET HIGHLIGHTS: The personnel increase and operating decrease in FY11 reflect the transfer of board compensation from services category to personnel.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:
n/a

FY 2010 Accomplishments:
n/a

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Actual	FY10 Actual
# of Registrants for November election	15,440	15,426	16,768	16,835	n/a

*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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 To FY11
Expenditures							
Personnel	11,818	19,709	11,862	13,605	13,415	-190	-1.40%
Operating	19,985	21,798	27,865	21,800	27,000	5,200	23.85%
Capital	0	900	2,695	0	1,000	1,000	100.0%
Total Expenditures	31,803	42,407	42,423	35,405	41,415	6,010	16.98%
Full-time	0	0		0		0	0.0%
Part-time	0	0		0		0	0.0%

BUDGET HIGHLIGHTS: The County's Circuit Court Clerk's office provides partial support for a legal secretary that is shared with Culpeper County. The costs associated with this position increased in FY11, thereby increasing the department's operating expenses.

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

	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	0	0	0	0	0	0	
Operating	6,231	9,500	6,306	7,675	7,580	-95	
Capital	0	500	932	0	0	0	0.0%
Total Expenditures	6,231	10,000	7,238	7,675	7,580	-95	-1.2%

BUDGET HIGHLIGHTS

No significant changes.

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	0	0	0	0	0		
Operating	2,952	3,400	3,774	2,907	2,908	1	0.03%
Capital	982	1,000	344	500	500	0	0.00%
Total Expenditures	3,934	4,400	4,119	3,407	3,408	1	0.03%

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. No significant increases or decreases in FY2011.

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

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	
						% INCR/ DECR	
						FY10 To FY11	FY10 To FY11
Expenditures							
Personnel	462,110	462,654	463,509	458,014	471,207	13,193	2.88%
Operating	120,041	138,123	90,986	108,006	69,818	-38,188	-35.36%
Capital	0	6,000	8,526	0	0		
Total Expenditures	582,151	606,777	563,021	566,020	541,025	-24,995	-4.42%
Full-time	8	8	8	8	8	8	0.0%
Part-time	0	0	0	0	0	0	0.0%

BUDGET HIGHLIGHTS: In FY2010, the Clerk's office received two grants from the Library of Virginia for restoration and conservation of historical records. The department also exercised frugal spending practices and was able to return a portion of their original budget appropriation. The Clerk's office was reduced in FY2011 in the maintenance, printing and binding, telecommunications and office supply categories. The funding for the technology trust fund program was also reduced by \$24k on both the revenue and expenditure sides of the budget.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

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

FY 2010 Accomplishments:

- Provided cordial, competent, meaningful and substantial public service.

CLERK OF CIRCUIT COURT (Cont'd)

SERVICE LEVELS	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
# of Criminal Cases Commenced	474	359	363	397	561
# of Civil Cases Commenced	270	224	229	257	278
# of Will/Estate Probates Initiated	118	140	163	124	127
# of Judgments/Admin Liens/Notices/Releases	477	509	966	925	887
# of Deeds Recorded	7651	6783	5423	5037	4580
# of Financing Statements Recorded	19	23	24	27	36
# of Fictitious Name Statements Recorded	79	94	91	67	75
# of Marriage Licenses Issued	113	103	103	93	92
# of Notaries Qualified	60	64	60	46	46
# of Concealed Hand Gun Permits Issued	98	193	271	289	188
# of Passport Applications Accepted	147	254	120	191	209
# of Conservator of the Peace Sworn-in	13	20	103	36	5
# of Restitution Checks Written		16	8	58	88

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. In addition to general fund support, revenue is received from the State Compensation Board, a federal grant and money forfeited by drug dealers to defray the costs of the office.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 To FY11
Expenditures							
Personnel	327,886	343,532	347,007	342,974	351,275	8,301	2.42%
Operating	21,281	24,435	23,571	20,412	20,537	125	0.61%
Capital	5,518	1,800	838	1,000	1,000	0	0.00%
Total Expenditures	354,685	369,767	371,417	364,386	372,812	8,426	2.31%
Full-time	4	4	4	4	4	4	
Part-time	0	0	0	0	0	0	

BUDGET HIGHLIGHTS: In FY10, Contract Services and Convention and Education were reduced. The personnel increases in FY11 are reflective of the increase in VRS and Group Life costs.

GOALS AND ACCOMPLISHMENTS

FY 2011 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 2010 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 Actual	FY10 Actual
# of Victim/Witnesses served	--	194	210	200	200
# of Felony Defendants in Circuit Court	212	267	220	150	175
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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
						FY10 to FY11	FY10 to FY11
Personnel	1,753,462	1,850,271	1,921,365	1,916,206	1,831,431	-84,775	-4.4%
Operating	290,178	307,350	282,075	268,250	264,142	-4,108	-1.5%
Capital	12,435	12,000	11,529	9,500	3,000	-6,500	0.0%
Total Expenditures	2,056,075	2,169,621	2,214,969	2,193,956	2,098,573	-95,383	-4.3%
Full-time	33	41	43	29	31		6.8%
Part-time	0	0	0	3	8		167%

BUDGET HIGHLIGHTS:

Two school resource officer positions were eliminated. Uniforms and communications equipment allocations were also eliminated.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Continue work towards accreditation

FY 2010 Accomplishments:

- Increased employee diversity
- Enhanced operations and level of service to citizens with Fluvanna

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
# of physical arrests	844	1,121	1,735	1,625	1,985
# of civil papers issued	7,034	7,136	6,021	7,115	7,911

Based on data through June 30.

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 To FY11
Expenditures							
Personnel	0	68,444	72,309	65,610	64,619	-991	-1.5%
Operating	5,636	6,100	3,152	2,500	0	-2,500	-100.0%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	5,636	74,544	75,461	68,110	64,619	-3,491	-5.1%
Full-time	1	1		1	1		0.0%
Part-time	0	0		0	0		0.0%

BUDGET HIGHLIGHTS

Discretionary pay and supply funding was eliminated.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Continue to enforce and curtail illegal drug activity within the County

FY 2010 Accomplishments:

- Arrested and Convicted numerous illegal drug dealers within the county

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Estimated	FY09 Estimated	FY10 Actual
# of narcotics cases investigated	n/a	n/a	25	n/a	n/a
# of narcotics cases prosecuted	n/a	n/a	n/a	n/a	n/a

CORRECTION AND DETENTION

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

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
						FY10 to FY11	FY10 to FY11
Expenditures							
Personnel	1,296	1,268	1,437	2,400	3,875	1,475	61.5%
Operating	86,859	330,500	398,778	594,414	764,609	170,195	28.6%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	88,156	331,768	400,215	596,814	768,484	171,670	28.8%

BUDGET HIGHLIGHTS

The County's liability to the Central Virginia Regional Jail has increased dramatically over the past several fiscal years. The cost of this facility has increased from \$164k in FY 2009 to \$575k in FY 2011. Prior to FY2009, the federal and state governments covered the majority of detention expenses. The costs associated with the Blue Ridge Juvenile Detention Center are also projected to increase in FY2011.

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. As of FY 2011 the Animal Control department operates as a separate function from the Sheriff's Office.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
							FY10 to FY11
Personnel	79,835	87,200	88,457	98,083	84,356	-13,727	-14.0%
Operating	80,012	95,325	83,781	93,306	93,306	0	0.0%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	159,847	182,525	172,238	191,389	177,662	-13,727	-7.2%
Full-time	1	2	2	2	2	2	0.0%
Part-time	1	1	1	1	0	0	0.0%

BUDGET HIGHLIGHTS: The Animal Control department was separated from the Sheriff's Office as now operates under the supervision of the County Administrator. Part-time wage, building and equipment repair and maintenance, training and uniform funding was eliminated.

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
# of calls answered	1,376	n/a	n/a	2,164	1,852

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 7,000 911 and 12,000 admin 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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
							FY10 to FY11
Personnel	372,137	556,126	531,850	540,727	526,627	-14,100	-2.6%
Operating	209,107	151,650	168,041	147,871	146,026	-1,845	-1.2%
Capital	15,008	8,000	8,079	0	0	0	0.0%
Total Expenditures	596,252	715,776	707,970	688,598	672,653	-15,945	-2.3%
Full-time	6	6	6	11	11		0.0%
Part-time	4	5	5	2	3		33.3%

BUDGET HIGHLIGHTS: In FY11 part-time wages, overtime and holiday pay were reduced. Professional services increased as a result of the increased need in IT support.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Maintain full staffing for full budget year

FY 2010 Accomplishments:

- Maintained full staffing for ¾ of budget year.
- Secured holiday and OT pay for communication officers

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08* Estimated	FY09* Estimated	FY10 Actual
# of emergency service calls	22,428	24,048	26,000	n/a	23811

*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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 To FY11
Personnel	0	0	0	0	0	0	0.0%
Operating	1,224,077	608,307	605,524	498,752	478,346	-20,406	-4.1%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	1,224,077	608,307	605,524	498,752	478,346	-20,406	-4.1%

BUDGET HIGHLIGHTS

Operational funding was decreased in FY10 and FY11.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- n/a

FY 2010 Accomplishments:

- n/a

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Estimated	FY10 Actual
# of Volunteer Firefighters	n/a	n/a	100	100	n/a
# of Volunteer Rescue Squad members	n/a	n/a	50	50	n/a
# of Calls	1980	1608	1849	1900	n/a

*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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	156,224	213,425	214,278	212,652	219,179	6,527	3.1%
Operating	14,840	19,553	15,960	18,480	18,480	0	0.0%
Capital	0	8,250	15,892	0	0	0	0.0%
Total Expenditures	171,064	241,228	246,131	231,132	237,659	6,527	2.8%
Full-time	3	4	4	4	4		0.0%
Part-time	0	0	0	0	0		0.0%

BUDGET HIGHLIGHTS

The increase in Personnel costs in FY11 reflects health insurance plan election changes. The significant increase from FY08 to FY09 is representative of the Soil and Erosion technician being transferred from the Planning department into Building Inspections.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Host E&S Seminar
- Maintain certifications
- Continue providing excellent customer service

FY 2010 Accomplishments:

- Met 2010 goal of completing inspections on the day requested
- Permits issued in a timely manner

SERVICE LEVELS

	FY06 Actual	FY07* Actual	FY08 Actual	FY09* Estimated	FY10 Actual
# of New Residential Permits issued	239	179	152	93	113
# of New Commercial Permits issued	9	6	12	8	2
# of Commercial additions/alterations issued	10	9	14	12	11
# of other permits issued	677	409	534	365	221

* Based on data through April 2009.

FACILITIES DEPARTMENT

Midway thru 2008 the Public Works department was reorganized and a Facilities Department was developed. At that time, a Director of Facilities position was created, this position reports directly to the Assistant County Administrator. The Facilities department provides for maintenance of all county owned facilities other than the school system. 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. As part of this grant we provide road cleanup by using Central Virginia Jail prisoners. Our expense is isolated to funding the guard to monitor the prisoners. The Facilities department maintains four soccer fields, five baseball fields, all of the Pleasant Grove grounds and trails.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Amended Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	635,347	704,774	669,234	445,139	461,509	16,370	3.7%
Operating	572,031	592,690	583,516	168,100	193,046	24,946	14.8%
Capital	100,832	42,000	55,422	10,800	10,800	0	0.0%
Total Expenditures	1,308,210	1,339,464	1,308,172	624,039	665,355	41,316	6.6%
Full-time	12	16	16	11	11		0.0%
Part-time	0	0	0	0	0		0.0%

BUDGET HIGHLIGHTS

The personnel increases in FY11 reflect the increased health insurance, VRS and Group Life benefits. In FY10, core services, such as electrical, heating and telecommunications, were extracted from the facilities department and placed within a new department titled 'General Services'.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Continue to deliver exceptional customer service
- Implement trail maintenance standards at Pleasant Grove
- Performance Contracting for HVAC with Siemens
- Investigate hiring a HVAC tech

FY 2010 Accomplishments:

- Provided equipment and man power for snow removal
- Implemented a maintenance program for County facilities
- Delivered exceptional customer service
- Upgraded restrooms and showers for Carysbrook fitness center

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated	FY10 Actual
# of Maintenance Service Repairs	2840	3420	4500	5280	6000

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	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
			<i>FY10 to FY11</i>	<i>FY10 to FY11</i>
Expenditures				
Personnel	0	0	0	0.0%
Operating	496,397	500,000	3,603	0.7%
Capital	0	0	0	0.0%
Total Expenditures	496,397	500,000	3,603	0.7%

PUBLIC WORKS

Midway through 2008 the original Public Works was reorganized and split into two separate departments, the new Public Works and Facilities. Public Works now oversees the County's Capital Projects and reports directly to the County Administrator. Although the departments were split in 2008, separate budgets were not established until FY10.

Description	FY10 Amended Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
			FY10 to FY11	FY10 to FY11
Expenditures				
Personnel	207,760	211,224	3,464	1.7%
Operating	13,000	14,736	1,736	13.4%
Capital	0	0	0	0.0%
Total Expenditures	220,760	225,960	5,200	2.4%
Full-time	2	2		0.0%
Part-time	1	1		0.0%

GOALS AND ACCOMPLISHMENTS

FY2011 Goals

- Complete the renovation of the Pleasant Grove House using the VDOT grant money.
- Complete the construction of the Kents Store Firehouse
- Complete the construction of the Fork Union Firehouse
- Work on any water project work as directed by the Board of Supervisors (in the decision process)
- Work on any sewer project work as directed by the Board of Supervisors (in the decision process)
- Develop a comprehensive funding approach for all existing buildings to allow for routine capital improvements (such as roof replacement, HVAC replacement, etc) and present it to the Board of Supervisors

FY2010 Accomplishments:

- Completed first year of operations of library construction using geothermal heating and cooling of the building. This resulted in an energy cost for the calendar year of 2009 of \$0.97 per square foot. This is well below any of the existing buildings in the County.
- Completed the design/build planning and bidding process for the Kents Store Firehouse. The project was bid and award to CMS with a contract for a brick building and all the site work included of \$140 per square foot which is well below previous similar construction in the County.
- Completed the planning of the Fork Union Firehouse with the Firehouse Committee established by the Board of Supervisors. Also, completed the grant application for the design and construction of the Fork Union Firehouse. A grant was awarded from FEMA in the amount of \$1.4 million.
- Completed the design and bidding for the sewer pipeline extension to the new high school on Pleasant Grove. Awarded the contract for a value of \$997,000 which was well below the estimated cost of the project of \$1.6 million. The project was substantially completed by the end of the fiscal year.
- Completed the renovation of the Carysbrook gymnasium.
- Develop a preliminary design for the Human Services Building for a design build approach to complement the performance contract work if the performance contract is approved.

CONVENIENCE CENTER (FORMER LANDFILL)

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 Tuesday 9-4, Thursday 11-7 and Saturday 8-5. The landfill currently employs 3 part-time employees.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$	%
						INCR/ DECR	INCR/ DECR
						FY10 to FY11	FY10 to FY11
Personnel	129,721	106,025	119,686	81,152	18,918	2,907	3.6%
Operating	620,201	190,950	138,878	132,392	22,082	-33,367	-25.2%
Capital	6,799	-	5,747	8,621	35,000	26,379	306.0%
TOTAL:	\$ 756,720	\$ 296,975	\$264,311	\$ 222,165	\$ 76,000	-187,165	-84.2%
Full-time		4	4	4	1	0	0.0%
Part-time		0	0	0	3	3	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. Hours of operation have been reduced to 28 hours a week, effective 7/1/10, in an effort to reduce operational costs.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Reduce cost of operations by changing hours of operations
- Change staffing levels while maintaining customer service at the center
- Complete all necessary landfill closure environmental monitoring
- Complete maintenance of closed landfill
- Explore uses of the landfill gas for potential revenue

FY 2010 Accomplishments:

- Completed all necessary landfill closure environmental monitoring

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY09 Actual	FY09 Estimated	FY10 Actual
Tons of refuse taken in	10,345	11,856	3,200	3,416	3,520

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 community health. Communicable disease prevention and control efforts include infectious disease surveillance and investigation, immunizations, tuberculosis control, sexually transmitted disease screening and treatment, environmental health programs to prevent food and water borne illness, and emergency preparedness. Prevention services to improve the health of vulnerable women and children include family planning, WIC (Women, Infant and Children's Nutrition Program), case management services, car seat distribution and safety classes, dental varnish, and collaborative initiatives like the Community Obesity Task Force and the Improving Pregnancy Outcomes Workgroup.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	% INCR/ DECR	
						FY10 to FY11	FY10 to FY11
Expenditures							
Personnel	0	0	0	0	0		
Operating	284,900	285,000	285,000	263,622	250,441	-13,181	-5.0%
Capital	0	0	0	0	0		
Total Expenditures	284,900	285,000	285,000	263,622	250,441	-13,181	-5.0%

FY11 GOALS:

<u>FY11 Goals and Performance Measures</u>	Target
<u>Prevent and control communicable diseases.</u>	
Goal: Prevent transmission of active tuberculosis.	
<i>% of active TB patients who complete treatment within 12 months</i>	≥93%
<i>% of contacts to active TB cases with newly diagnosed latent TB infection who complete preventive treatment within 12 months</i>	≥ 90%
Goal: Ensure that rabies is not transmitted to humans.	
<i>% of persons exposed to rabid animals who receive guidance and recommendations within 3 days of the case being reported to Health Department</i>	≥ 95%
Goal: Decrease transmission of communicable diseases by ensuring appropriate treatment of cases and follow up with contacts.	
<i>% of persons diagnosed with sexually transmitted diseases who are treated within 7 days of the case being reported to Health Department</i>	> 90%
<i>% of contacts to cases of reportable communicable diseases who receive follow-up within 7 days of the case being reported to Health Department</i>	> 90%
Goal: Increase the number of residents who receive immunizations against vaccine preventable diseases, including vulnerable populations.	
<i>% of kindergartners who are up-to-date on all required immunizations</i>	≥ 90%
Goal: Minimize transmission of communicable disease in food service establishments.	
<i>% of TJHD staff maintaining standardization benchmarks</i>	100%
<i>% of food service establishments inspected at least annually</i>	>98%
<i>% of schools inspected at least twice annually</i>	100%
Goal: Ensure appropriate sewage handling by homeowners to reduce the risks of disease transmission and of ground water pollution.	
<i>% of applications for septic repairs that were permitted within 15 working days of receipt of application</i>	>90%
<i>% of AOSE permits that were reviewed within 15 working days of receipt of application</i>	>90%
<i>% of septic permits that were issued within 15 working days of receipt of application</i>	>90%
<i>% of well permits that were issued within 15 working days of receipt of application</i>	>90%
<u>Improve health outcomes for low-income women and children through preventive measures.</u>	
Goal: Improve pregnancy outcomes and decrease infant mortality among vulnerable populations.	
<i>% of low birth weight infants born to women enrolled in WIC</i>	<8.3%
Goal: Ensure that vulnerable populations of infants and children develop appropriately.	
<i>% of WIC-enrolled children who are overweight (≥ 95 percentile of BMI)</i>	≤11%
Goal: Improve pregnancy planning and spacing and preventing unintended pregnancy.	
<i>% of Family Planning appointments in which client maintained appointment</i>	≥ 75%

FY10 ACCOMPLISHMENTS:

Fluvanna County Health Department – FY10 Workload Measures		
Number of Recipients or Services Provided	FY10	FY09
Number of TB Control interventions	213	232
Number of rabies exposures investigated	87	81
Number of STD and HIV services visits	65	50
Number of reported disease cases investigated	128	88
Number of immunizations provided	4,276	1,068
Number of food safety inspections	112	134
Number of sewage applications received	125	147
Number of well applications received	111	88
Number of subdivision lots approved	17	51
Number of EH complaints investigated	34	42
Average monthly caseload for WIC Nutrition Program	229	256
Number of WIC clinic and nutrition education visits	892	1,011
Number of Family Planning patients served	107	105
Number of Family Planning visits	336	265
Number of MICC case management visits	12	13
Number of car seats distributed	53	30
Number dental varnish treatments for children	96	124
Number of nursing home pre-screenings	37	39

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	%INCR/ DECR
Personnel	102,902	113,067	113,897	114,001	116,342	2,341	2.1%
Operating	2,030,893	2,010,350	1,800,417	2,003,797	1,977,846	-25,951	-1.30%
Capital	0	0	0	0	0	0	0.00%
Total Expenditures	2,133,795	2,123,417	1,914,314	2,117,798	2,094,188	-23,610	-1.11%
Full-time	1	1	1	2		2	0.0%
Part-time	1	1	1	0		0	0.0%

COMPREHENSIVE SERVICES ACT(CONT'D)

BUDGET HIGHLIGHTS: No significant changes.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Move towards implementing e-filing
- Work on advancing the theme of the FY10 retreats

FY 2010 Accomplishments:

- Hired a new CSA Program Assistant
- Developed a monthly CSA newsletter
- Developed a monthly CSA calendar
- Updated local forms to be in compliance with OCS guidelines
- Led two ½ day CSA Retreats
- Held trainings on CSA and CANS (assessment tool)
- Updated CSA Training Manual
- Revised the Youth Advisory Council brochure
- Participated in Celebrating Children, Old Farm Day, Day of Caring
- Acquired a new Pet Trailer through grant funding
- Participated in H1N1 Clinic, FEMA reimbursement process, helping in other departments, VA Extension Svc. “Reality Store” and “Contest Day”

SERVICE LEVELS	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated	FY10 Actual
# of case files maintained (to include utilization Management of each case by performing monthly audits)	122	89	87	106	101
# of meetings prepared and coordinated	35	35	31	44	34
# of quarterly reimbursement reports prepared for state	3	3	3	3	3
# of contracts for services provided, locally prepared	23	38	27	19	20
# of cases utilization management process supervised	122	89	87	106	101
Efficiency:					
One full time employee administers and directs the program with one full time assistant	Yes	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 Bremo Recreation Center, a long-term leased facility, used primarily for rentals and some league baseball/softball games or practice and Pleasant Grove Park. Pleasant Grove management is becoming increasingly more challenging as more events are being scheduled, trail and field maintenance requirements are growing (and although the department no longer performs the maintenance, we are charged with ensuring a consistent standard of maintenance is performed) and facilities are being renovated and new ones built. The 10-year Pleasant Grove Master Plan identifies considerable construction of park and recreation amenities that will require a physical presence in the near future to manage continuing capital projects and existing facilities, trails, and programs.

DESCRIPTION OF MAJOR FUNCTIONS AND OPERATIONS

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

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

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

PARKS AND RECREATION

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
						FY10 to FY11	FY10 to FY11
Expenditures							
Personnel	368,766	394,105	348,716	387,355	278,054	-109,301	-0.2822
Operating	145,009	121,440	142,834	113,400	106,305	-7,095	-0.0626
Capital	5,146	9,000	0	3,000	396	-2,604	0%
Total Expenditures	518,921	524,545	491,551	503,755	384,755	-119,000	-0.2362
Full-time	6	6	6	6		5	0.0%
Part-time	0	0	0	0		0	0.0%

BUDGET HIGHLIGHTS: The following areas were reduced in FY11: Full-time and Part-time wages, travel/education/training. The Carysbrook Fitness Center has also been closed, eliminating 3 part-time positions.

GOALS AND ACCOMPLISHMENTS

FY11 Goals

- Present the Pleasant Grove Active Park Master Plan to the BOS for approval
- Develop a reorganization staff plan for Parks and Recreation
- Develop a strategic management plan for the next 3-5 years
- Complete construction of the Western Trail Head comfort station at PG Park
- Apply for a Historical Access Road construction grant for PG Park

FY10 ACCOMPLISHMENTS

- Construction on the Recreation Access Road at PG is underway
- Renovations of the Carysbrook Recreation Center are complete
- The Pleasant Grove Active Park Master Plan is under development

PARKS AND RECREATION (Cont'd)

SERVICE LEVELS:	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Actual	FY10 Actual
# of Programs Offered	139	137	187	215	250
# of New Programs Offered	n/a	23	23	28	34
Program Fee Revenue	\$109,033	\$93,450	126,826	146,602	\$119,903
# of Patrons (Program Participants)	10,462	13,015	13,775	14,825	11,000
# of Non-FCPR Program Facility Users	n/a	8,254	8,552	9,000	10,000
# of Indoor Recreation Facilities	2	2	2	2	2
# of Athletic Fields	3	5	8	8	8
# of Hard Courts	3	3	3	8	8
# of Park Areas	5	5	5	5	5
Total # of Acres	n/a	993	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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
							FY10 to FY11
Expenditures							
Personnel	177,428	179,192	182,839	170,898	162,776	-8,122	-4.8%
Operating	81,541	66,375	74,413	60,875	51,752	-9,123	-15.0%
Capital	0	4,500	9,000	3,500	3,000	-500	0.0%
Total Expenditures	258,969	250,067	266,253	235,273	217,528	-17,745	-7.5%
Full-time	3	3	3	3	3	3	0.0%
Part-time	3	3	3	4	3	3	0.0%

BUDGET HIGHLIGHTS: Part-time wage, telecommunication and supply funding were reduced in FY11.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Continue to expand services by offering additional books and more public access to computers, and better internet access.
- Further expand programs for children and adults, including an Adult Summer Reading program
- Coordinate with outside groups and organizations to offer further program opportunities to the public.

FY 2010 Accomplishments:

- Further expanded services by offering additional books, movies, video games, and music
- Expanded programs for children and adults, by adding programs like Beading for Kids and several speakers sponsored by the Friends of the Library.

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Estimated	FY10 Actual
# of patrons that visited and utilized the library facilities and services	45,578	44,959	45,414	53,038	79,792
Total Circulation	125,536	125,576	126,658	144,243	179,684
# of children enrolled in summer reading program	392	445	446	550	680
# of books awarded to summer reading program participants	465	428	475	500	725
# of preschool story hours held	20	30	30	30	29

*Based on data through April 30, 2009.

Less story hours in FY10 due to snow.

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Personnel	8,895	8,400	11,794	8,400	12,530	4,130	49.2%
Operating	16,365	20,100	15,069	14,000	14,379	379	2.7%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	25,260	28,500	26,864	22,400	26,909	4,509	20.1%
Full-time	0	0	0	0	0	0.0%	
Part-time	6	6	6	6	6	0.0%	

BUDGET HIGHLIGHTS

Budget is at nominal levels for effective operation. Additional training funds are needed for Commissioners.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Uses & Definitions Project – Phase II
- Amendments to the Parking and Landscape Site Plan regulations
- Implement 50% of Comp Plan Strategies
- Review A-1 Zoning District (amend if Board deems necessary)

FY 2010 Accomplishments:

- Amend Sign Ordinance
- Amend Non-conforming use section
- Uses & Definitions Project – Phase I
- Completed or in-process 33% of Comp Plan Strategies

SERVICE LEVELS:

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10* Actual</u>
# of meetings (includes work sessions and special meetings)	14	20	34	21	11

*Based on data through June 30, 2010.

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Expenditures							
Personnel	1,600	3,025	2,898	3,000	2,025	-975	-32.5%
Operating	3,837	2,450	2,729	2,000	2,125	125	6.3%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	5,436	5,475	5,627	5,000	4,150	-850	-17.0%
Full-time	0	0	0	0	0	0.0%	
Part-time	5	5	5	5	5	0.0%	

BUDGET HIGHLIGHTS

Budget reduced to reflect historic and predicted activity levels.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Implement new non-conforming use regulations.

FY 2010 Accomplishments:

- Amended the non-conforming uses section of the zoning ordinance.
- BZA training for a new member.

SERVICE LEVELS:

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
# of zoning variances approved	16	6	13	2	1
# of meetings held	8	6	8	4	1

ECONOMIC DEVELOPMENT

The County’s economic development efforts are headed by an active Economic Development Commission, Economic Development Authority, and a part-time coordinator reporting to the County Administrator. Their efforts include developing an Economic Development Business Plan in support of Chapter 6 of the County’s Comprehensive Plan.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$	
						INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Personnel	0	0	0	0	0	0	0.0%
Operating	16,303	33,850	45,113	56,040	56,040	0	0.0%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	16,303	33,850	45,113	56,040	56,040	0	0.0%
Full-time	0	0	0	0	0		0.0%
Part-time	0	1	1	1	1		0.0%

BUDGET HIGHLIGHTS

The FY11 budget request included funding for a full-time Economic Development Director, along with supporting resources. The approved budget for FY11 essentially held the Economic Development office to the same level of funding as in the previous two fiscal years. This level of support for economic development activities will constrain the County’s future efforts to raise awareness of Fluvanna County as a potential business location, and to attract investment from the business community.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

1. Continue to champion buy-local initiatives, including the Fluvanna Farmers’ Market and local small businesses
2. Continue business retention efforts through communication through the Chamber and TJPED, using surveys where appropriate to identify and address areas of concern to the business community
3. Work with the Planning Director to implement a CDA or TIF, as directed by the Board of Supervisors, for the Zion Crossroads area, and develop a strategy to market the area to developers, businesses, and other interested parties
4. Continue to work with local developers to facilitate economic development in designated growth areas
5. Work with the newly-created Tourism Committee to identify opportunities for economic development through attracting visitors into the County. Attempt to schedule a VDBA “Adventure Tourism” Entrepreneur Express workshop in the region.

ECONOMIC DEVELOPMENT (Cont'd)

FY 2010 Accomplishments:

1. Launched the “Fluvanna First” logo as a representation of our buy-local initiative, in conjunction with the EDC, EDA and the Chamber
2. Created directory of businesses for use by County staff
3. Created Economic Development brochure
4. Established an Economic Development office, its first physical presence in the County
5. Presented the draft ED Business Plan to the citizens through a series of Townhall-style meetings. This included speaking to approximately 20 civic organizations, reaching 200-250 citizens.
6. In conjunction with the public meetings, launched and completed a Citizens’ Survey regarding Economic Development.
7. Launched the County’s first Business Services Survey in June.
8. Strengthened regional relationships with Louisa and Orange Counties:
 - Tri-county Entrepreneur Express workshop
 - Tri-county Social Networking workshop
 - Worked toward the preservation of the Piedmont Crossroads Visitors’ Center despite budget constraints
 - Facilitated the redesign of PCVC website
9. Successfully recruited the County’s first corporate headquarters to the Zion Crossroads area, using the County’s allocation of Recovery Zone Facility Bonds to incentivize the transaction.

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$		%	
						INCR/ DECR FY10 to FY11	INCR/ DECR FY10 to FY11	INCR/ DECR FY10 to FY11	INCR/ DECR FY10 to FY11
Personnel	261,746	246,571	274,213	278,063	279,248	1,185	0.4%		
Operating	27,014	28,520	25,146	19,500	19,500	0	0.0%		
Capital	3,939	0	868	0	0	0	0.0%		
Total Expenditures	292,700	275,091	300,227	297,563	298,748	1,185	0.4%		
Full-time	5	4	4	4	4		0.0%		
Part-time	1	1	1	1	1		0.0%		

BUDGET HIGHLIGHTS

Professional development, training, membership, software/hardware replacement funding reduced.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Uses & Definitions Project – Phase II
- Amendments to the Parking and Landscape Site Plan regulations
- Implement 50% of Comp Plan Strategies
- Review A-1 Zoning District (amend if Board deems necessary)
- Continue efficient & effective code enforcement
- Implement conservation easement stewardship program
- Initiate Fork Union Enhancement Project construction

FY 2010 Accomplishments:

- Amend Sign Ordinance
- Amend Non-conforming use section
- Uses & Definitions Project – Phase I
- Completed or in-process 33% of Comp Plan Strategies
- Closed all but three past code cases
- Over 95 percent voluntary compliance on code compliance
- Significant reduction in variance applications

COUNTY PLANNER (Cont'd)

SERVICE LEVELS BY CALENDAR YEAR	2006 Actual	2007 Actual	2008 Actual	FY09* Actual	FY10 Actual
# of subdivision lots approved	718	589	150	90	19
# of new agricultural and forestal districts approved	0	0	0	0	0
# of rezoning applications approved	9	9	3	4	0
# of zoning variances approved	16	6	13	2	1
# of zoning text amendments approved	6	3	4	3	2
# of special use permits approved	12	11	6	7	1
# of conservation easements	n/a	2	0	2	2

*Based on data through Dec. 31, 2009

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Personnel	0	0	0	0	0	0	0.0%
Operating	18,477	19,977	28,428	2,000	2,500	500	25.0%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	18,477	19,977	28,428	2,000	2,500	500	25.0%
Full-time	0	0	0	0	0		0.0%
Part-time	0	0	0	0	0		0.0%

BUDGET HIGHLIGHTS

\$13,000 has been transferred to the Commissioner of Revenue for GIS parcel maintenance. This is a permanent budget change to better reflect activities and billing.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Continue to examine feasibility and potential savings and efficiencies of an in-house GIS system
- Continue to find efficiencies in the management of the internal GIS system and the GIS consultant
- Hire a Planner with significant GIS skills

FY 2010 Accomplishments:

- Maintain up-to-date GIS system
- New Future Land Use Map Layer
- Up-to-date Ag/Forestral and Conservation Easement information

VA COOPERATIVE EXTENSION

Virginia Cooperative Extension provides every citizen of the county access to the wealth of knowledge available through Virginia Tech and Virginia State University, land-grant institutions. 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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
Expenditures							
Personnel	0	0	0	0	0	0	0.0%
Operating	61,216	74,100	81,102	63,300	60,491	-2,809	-4.4%
Capital	0	0	0	0	0	0	0.0%
Total Expenditures	61,216	74,100	81,102	63,300	60,491	-2,809	-4.4%
Full-time	3	3	3	3	3		0.0%
Part-time	1	1	1	1	1		0.0%

BUDGET HIGHLIGHTS

The FY 11 budget cut brings us to a total 18.6% over the past two years. This reduction removes all programmatic funding, leaving enough money for salaries, required bills, and 2-3 project specific expenditures. The Fluvanna Youth Leadership Program will be held, but on a much smaller, more frugal scale. We have been successful in FY 10 staying in budget, as there were some salary savings. Those dollars were returned to the General Fund in FY 10. That will not be the case in FY11. We have gone almost entirely electronic in all communications, and where necessary are charging minimal fees to offset the costs of programming.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

4-H Youth Development (Kim, 2010 goals are on your desk as a guideline).

- Increase youth and volunteer enrollment by 15%, with emphasis on natural resources education program area.
- Increase camping participation to 100% capacity for Fluvanna allotment.
- Increase diversity in the 4-H program outside of the camping delivery mode.
- Increase the number of 4-H Clubs in Fluvanna County by 10%.

Agriculture and Natural Resources

- Expand on Beginning Beekeeper series to include field demonstrations on extraction, health and winter readiness
- Offer Beef Quality Assurance programming for county producers
- Host a Forage/Hay field day
- Continue work with the Farmers Market, Community Garden, Farm Visits and Consultations
- Host a Dairy Goat Symposium regionally
- Evaluate and continue the Central Virginia Sustainability Course

VA COOPERATIVE EXTENSION (Cont'd)

FY 2010 Accomplishments

4-H Youth Development:

- Increased number of clubs to 10
- Increased number of trained adult volunteer leaders by 15
- Volunteer Leadership Association formed.
- Provided seedlings to over 300 middle school students with Go Green with 4-H program.
- Offered Geocaching Summer Day Camp utilizing GPS technology for 9-13 yr olds.
- Offered Cloverbud Summer Day Camp for 5-8 year olds in natural resource education.

Agriculture and Natural Resources

- Developed second Beginning Beekeepers, this time in three part series
- Hosted a Conservation Field Day for 72 producers
- Expanded the Fluvanna Community Garden from 60 to 100 plots, all of which are utilized
- Developed the Central Va Sustainability Series, 11 part series on self sufficiency and farm prod
- Attended training on Large Animal Emergency Rescue on behalf of the County Animal Response Team
- Hosted a Small Ruminant Symposium for 60 producers around the region

Workload Measurements:	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Actual	FY10** Actual
# 4-H Clubs	5	7	7	9	10
# of participants enrolled in 4-H Clubs	227	300	491	n/a	483
In school Clubs formed	n/a	11	7	n/a	n/a
# of Teen leaders	12	18	22	20	26
# of Summer Camp participants	93	120	107	90+	95
# of adult volunteers for Summer Camp (non extension staff)	4	6	9	9	7
SCHNEP participants	72	72	100	108	150
Agriculture and Natural Resources programs offered	4	4	5	10	13
Family and Consumer sciences programs offered	6	6	5	4	2
Other community programs participated in	6	6	7	7	8

*Based on data through April 2009.

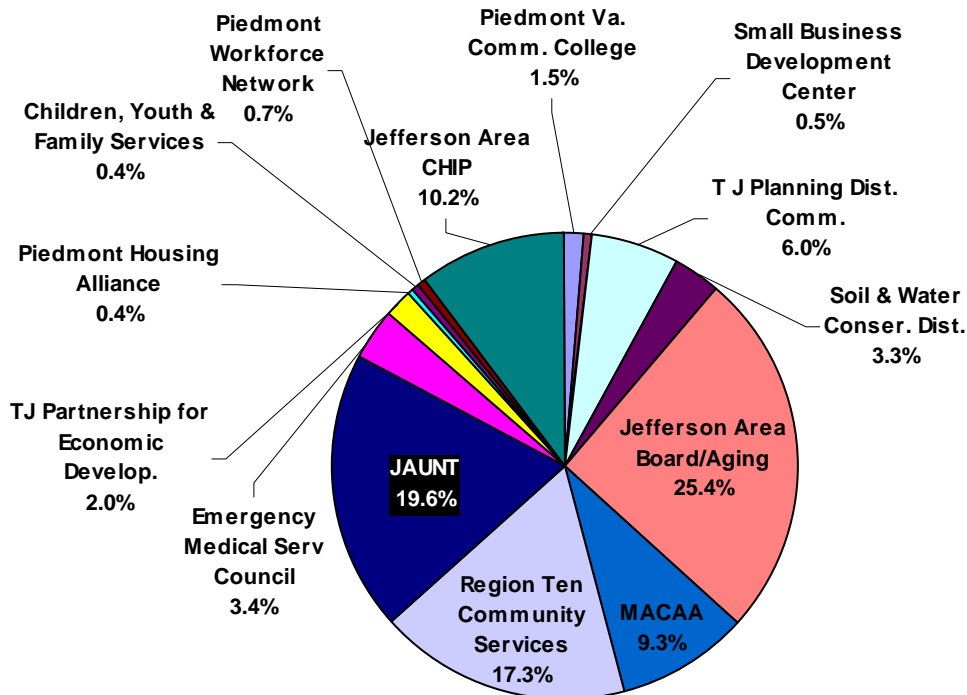
**Based on data through June 30, 2010.

NON-PROFITS

REGIONAL GOVERNMENTAL AGENCIES

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Piedmont Va. Comm. College	20,612	20,612	20,612	7,312	6,946	-366	-5.0%
Small Business Development Center	5,000	5,000	5,000	2,500	2,375	-125	-5.0%
T J Planning Dist. Comm.	27,068	29,716	29,716	29,716	28,230	-1,486	-5.0%
Soil & Water Conser. Dist.	10,500	18,000	18,000	16,000	15,200	-800	-5.0%
Jefferson Area Board/Aging	105,000	125,000	125,000	125,000	118,750	-6,250	-5.0%
MACAA	43,470	45,643	45,643	45,570	43,292	-2,279	-5.0%
Region Ten Community Services	85,000	90,000	90,000	85,000	80,750	-4,250	-5.0%
JAUNT	64,435	74,689	74,689	80,929	91,883	10,954	13.5%
Emergency Medical Serv Council	16,499	16,942	16,942	16,942	16,095	-847	-5.0%
TJ Partnership for Economic Develop.	12,500	12,500	12,500	10,000	9,500	-500	-5.0%
Piedmont Housing Alliance	5,000	4,000	4,000	2,000	1,900	-100	-5.0%
Children, Youth & Family Services	2,000	2,000	2,000	2,000	1,900	-100	-5.0%
Piedmont Workforce Network	2,000	2,000	2,000	3,500	3,325	-175	-5.0%
Jefferson Area CHIP		54,462	27,331	50,000	47,500	-2,500	-5.0%
TOTAL:	399,084	500,564	473,433	476,469	467,646	-8,823	-1.9%

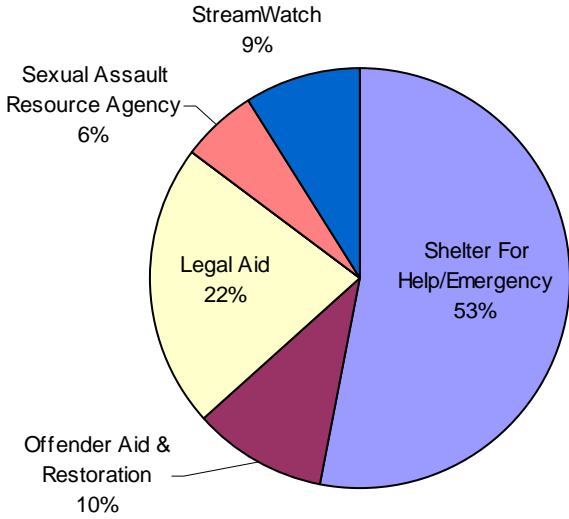
**FY11 Regional Governmental Agency Funding
Adopted Budget**



REGIONAL AGENCIES

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
REGIONAL AGENCIES - NONPROF.							
Shelter For Help/Emergency	11,605	10,750	10,750	9,000	8,550	-450	-5.0%
Offender Aid & Restoration	2,000	2,000	2,000	1,750	1,663	-88	-5.0%
Legal Aid	4,000	4,000	4,000	3,750	3,563	-188	-5.0%
Sexual Assault Resource Agency	1,500	1,500	1,500	1,000	950	-50	-5.0%
StreamWatch	2,500	3,000	3,000	1,500	1,425	-75	-5.0%
Southeast Rural Comm. Assist.Proj.		500	500	0	0		
Holiday Lake 4-H Educational Ctr			10000		0		
TOTAL:	21,605	21,750	31,750	17,000	16,150	-850	-5.0%

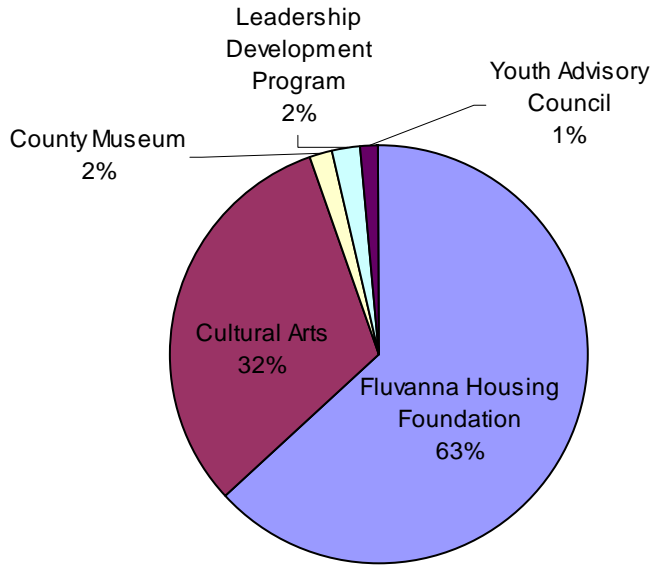
FY11 Regional Non Profit Agency Funding



COUNTY AGENCIES

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
COUNTY AGENCIES - NONPROF							
Fluvanna Housing Foundation	19,800	19,800	19,800	19,800	18,810	-990	-5.0%
Cultural Arts	10,000	10,000	10,000	10,000	9,500	-500	-5.0%
County Museum	1,000	1,000	1,000	500	475	-25	-5.0%
Leadership Development Program	1,018	1,000	1,075	750	713	-38	-5.0%
Youth Advisory Council	155	500	196	400	380	-20	-5.0%
Animal Disaster	90	2,500	2,445	0	0		
Transportation Safety Committee	300		66		0		
Fluvanna Habitat for Humanity					0		
TOTAL:	32,363	34,800	34,581	31,450	29,878	-1,573	-5.0%

FY11 County Non Profit Agency Funding



NON-DEPARTMENTAL

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

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
						FY10 to FY11	FY10 to FY11
NON-DEPARTMENTAL							
Health Insurance				75,000	75,000	0	0.0%
Unemployment Insurance	467	467	467				
Worker's Compensation	5,215						
SLH	4,685	7,000	6,092	5,000	0		
Annual/Sick Leave Liability		12,000		2,500	0		
Employee Assistance Program		2,500		0			
Personnel Contingency	2,421	55,000	15,676	35,000	102,708	67,708	193.5 %
Bi-annual Actuarial Study				12,500			
Infrequent and Unusual Losses	30,829		9,572				
Other Property Insurance	5,706	5,800	5,692	5,800	5,539	-261	-4.5%
Cost Alloc. Refund Soc. Serv.	20,386		23,016				
Employee Training	14,485	20,000	6,775	10,000	0		
Contingency Grants	0	38,000	7,133	0	0		
Contingency Fund	2,248	250,000	1,021	200,000	100,000	-100,000	-50.0% 400.0
Employee Recognition	2,177	1,500	4,482	1,000	5,000	4,000	%
Unappropriated Funds		15,000		135,388			
Site Improvements		32,000	14,816				
TOTAL:	88,619	439,267	94,742	482,188	288,247	-193,941	-40.2%

BUDGET HIGHLIGHTS

Contingencies were decreased in FY2010 and again in FY2011. Personnel Contingency was increased in FY2011 to permit salary negotiations associated with the candidate searches for County Administrator and Assistant County Administrator.

Note: Intended to be printed on 11x17 paper and folded to fit into standard size booklet.

CAPITAL IMPROVEMENT PLAN

FY 2011 – 2015

DEPARTMENT AND PROJECT TITLE	Current FY 2010 Adopted Budget	FY2011	FY2012	FY2013	FY2014	FY2015	FY2011-15 Total Project Cost
<u>Governmental</u>							-
<i>IT</i>							-
<i>Management Software - Fin & HR</i>	195,000						-
Economic Development		200,000					200,000
<u>Community Services</u>							-
Parks & Recreation							-
<i>PG Field Construction</i>						416,135	416,135
<i>Outdoor Pool</i>						725,000	725,000
<i>PG Playground Expansion</i>					70,000		70,000
<i>PG Amphitheater</i>			53,086				53,086
<i>Athletic Field Lighting</i>							-
<i>Ag Expo Barn</i>					300,000		300,000
<i>PG Intergenerational Center</i>							-
							-
Public Works							-
Emergency Location Generator							-
Performance Contracting		-	1,762,121				1,762,121
<u>Public Safety</u>							-
<i>E911</i>							-
<i>Radio Equip & Paging System</i>		-	3,500,000				3,500,000
<i>E911 Hardware & Software Upgrade</i>	63,685						-

								-
<i>Fire & Rescue</i>								-
<i>Fire Trucks</i>		-	555,000					555,000
<i>Ambulance</i>			135,000	80,000	135,000	80,000		430,000
<i>Fire Dept Bldgs - Kents Store</i>	1,150,000							-
<i>Fire Dept. Bldgs - Fork Union</i>	1,750,000							-
<i>Sheriff</i>								-
<i>Patrol Vehicles - Lease Payments</i>	60,091	-	239,233	362,449	211,194	203,352		1,016,228
<i>Patrol Vehicles - Purchase</i>								-
<i>Patrol Vehicles - Lease or Purchase</i>								-
<u>Schools</u>								-
<i>New High School</i>								-
<i>Existing HS Renovations</i>		-	-					-
<i>Middle School Renovations</i>								-
<i>Abrams Building</i>								-
<i>HS locker room & gym renovation</i>		-						-
<i>Buses</i>		-	300,000	300,000	300,000	300,000		1,200,000
<i>Replacement Flooring (delisted)</i>								-
<u>Miscellaneous</u>								-
<i>Lake Monticello Monish Gate Project</i>	250,000							-
TOTAL GENERAL FUND CIP	\$ 3,468,776	\$ 200,000	\$ 6,544,440	\$ 742,449	\$ 1,016,194	\$ 1,724,487		\$ 10,227,570
<u>Sewer Plant Expansion</u>			1,000,000					1,000,000
TOTAL ENTERPRISE FUND CIP	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -		\$ 1,000,000

<u>Additional General Fund Operational Costs</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2010-15</u>
Pool	-	-	-	-	27,461	27,461
Performance Contracting			(94,837)			(94,837)
E911 Radio System			175,641	175,641	175,641	526,923
Patrol Vehicles	-	29,750	29,750	20,825	26,775	107,100
<u>Additional Utility Fund Operational Costs</u>						-
Sewer Plant Expansion			52,709	53,709	56,709	163,127
TOTAL ADDITIONAL OEPRTIONAL COSTS	-	29,750	163,263	250,175	286,586	729,774 \$

Narrative of Additional Operational Costs

Pool: Costs included seasonal staffing, electrical services, supplies and insurance.

Performance Contracting: A significant savings on electrical and heating services is anticipated.

E911 Radio System: Additional costs include maintenance service contracts.

Patrol Vehicles: Additional fuel, maintenance and insurance.

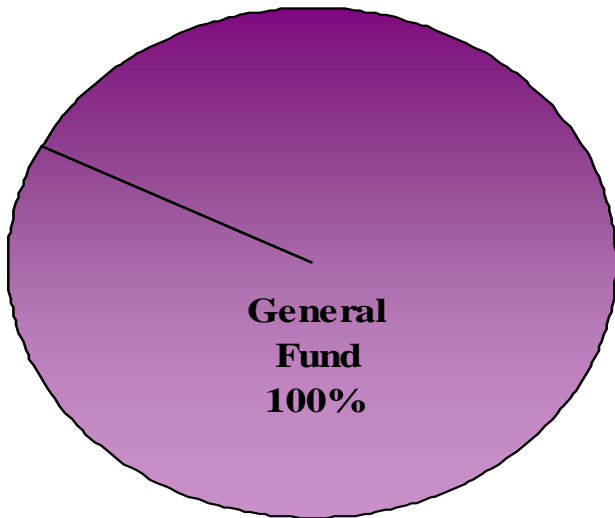
Sewer Plant Expansion: Increased staffing, chemical and testing supplies.

**FY2011 - 2015 CIP
Project Funding Breakout**

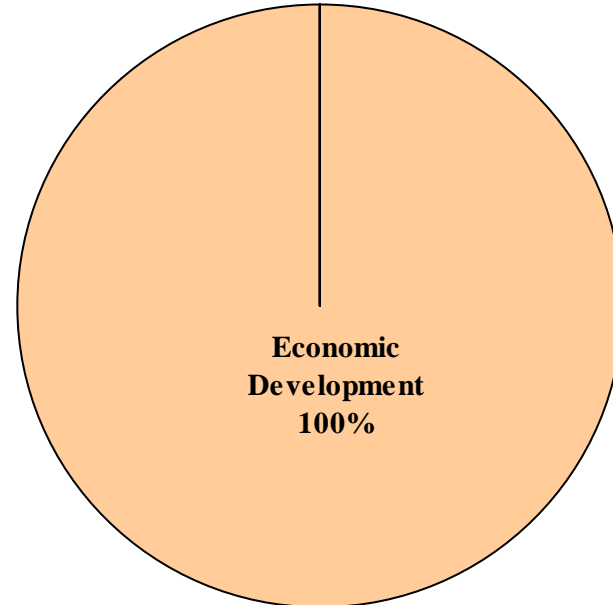
DEPARTMENT AND PROJECT TITLE	Current FY 2010 Adopted Budget						FY2011-15 Total Project Funding	FY2016 and Beyond
		Borrowing	Cash	Revenue Bonds	Grant	Local Donations		
<u>Governmental</u>	-						-	
<i>IT</i>							-	
<i>Management Software - Fin & HR</i>	195,000						-	
Economic Development			200,000				200,000	
<u>Community Services</u>	-						-	
Parks & Recreation							-	
<i>PG Field Construction</i>			237,136		133,578		416,135	
<i>Outdoor Pool</i>			600,000			125,000	725,000	
<i>PG Playground Expansion</i>			50,000		20,000		70,000	
<i>PG Amphitheater</i>			33,086		20,000		53,086	
<i>Athletic Field Lighting</i>							-	PENDING
<i>Ag Expo Barn</i>			100,000		150,000	50,000	300,000	
<i>PG Intergenerational Center</i>							-	PENDING
Public Works							-	
Emergency Location Generator							-	
Performance Contracting			1,762,121				1,762,121	
<u>Public Safety</u>	-						-	
<i>E911</i>							-	
<i>Radio Equip & Paging System</i>			3,500,000				3,500,000	

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. However, in FY2011 due to the minimal project funding required, the BOS voted to fund the Economic Development project with current revenues. Additional projects are in progress; they were approved in previous fiscal years and are included in the graph below. However, brief descriptions of ongoing projects can be found on pg. 107.

FY 2011 REVENUE SOURCES



2011 % OF TOTAL CIP BUDGET BY PROJECT



CAPITAL IMPROVEMENT

FUTURE PROJECT DESCRIPTIONS BY FUNCTIONAL UNIT

General Government Administration

FY 2011 – Due to the extreme budget constraints the only project funding allocated in FY11 is for *Economic Development*. The general fund cash applied to this project will support various economic development ventures as determined by the Board of Supervisors on a case by case basis.

Community Services - Parks and Recreation

FY 2012 – An *Amphitheater* will be installed at Pleasant Grove as part of the ‘master plan’ for the site.

FY 2014 – 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 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.

FY2015 – 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.

FY2015 – *PG Field Construction* 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 2016 and Beyond – *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 2016 and Beyond – 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.

Public Works

FY 2012 – *Performance Contracting* to include replacement of heating and air conditioning system, replacement of windows and lighting replacement. This project is currently in negotiations and borrowing is anticipated.

CAPITAL IMPROVEMENT

PROJECT DESCRIPTIONS BY FUNCTIONAL UNIT (CONT'D)

Public Safety

FY2012 – *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.

FY 2012 – Fire Truck Purchase – a new fire truck will be purchased via borrowing.

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

FY2013 and 2015 – *Ambulance Rechassis* – to lengthen the life of existing vehicles within the rescue department a rotating schedule has been established to rechassis existing vehicles.

FY 2012 – FY 2015 *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.

Schools

FY 2012- 2015 – *Buses* – this is a routine annual expenditure. The schools purchase 2-3 buses each year. The buses are purchased using general fund cash.

Ongoing Capital Improvement Projects are detailed on the following pages.

Pleasant Grove Manor House Rehabilitation Project

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



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

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

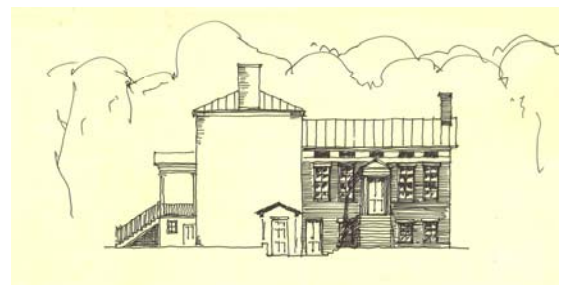
Source of Funds	Description of Funds	Available	Amount
Fluvanna County	General Fund appropriation	FY 07	\$ 250,000
Beirne Carter Foundation	Grant awarded	FY 07	\$ 20,000
Transportation Enhancement/VDOT	Grant awarded	FY 08	\$ 150,000
Charlottesville Area Foundation	Grant awarded	3/07	\$ 10,000
Department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

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

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

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

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



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 was constructed adjacent to the new library building exhibiting how the geothermal system works.

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. One concession stands and a waterless restroom were installed in FY2009. In the upcoming years fencing and lighting will be added.

Western Trailhead and Mill Site

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

Carysbrook Gym

The downstairs fitness center was renovated in FY2010, adding locker room facilities. The upstairs gym flooring was refinished, bleachers and lighting were replaced. There are also plans to paint the exterior of the building.

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 were developed for two new fire buildings at Kents Store and Fork Union using the layout of the Palmyra Fire Station as the pattern. Additional grant funding was received in FY2010 to construct the Fork Union fire station. The Kents Store fire station will be funded with general fund cash. Both buildings are currently in the preliminary stages of construction.

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 is 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 159 of this document.

Debt Ratios

	<u>Actual</u> <u>June 30, 2009</u>	<u>County</u> <u>Policy</u>
Debt as a percentage of Assessed Value	2.54%	3.5%
Debt per Capita	\$686	-----
Debt Service as a percent of General Government Revenues	7.40%	12%

Recent Changes

On November 2009 the County issued \$5.42 million in the Virginia Public School Authority (VPSA) Qualified School Construction Bond (QSCB). This refunded \$4.83 million of the Public Facility Revenue Note Series 2007 of \$7.5 million.

On May 2010 The County adopted a resolution authorizing VPSA to refund the 2008 General Obligation School Bond not to exceed \$68 million with a net present value savings of at least 3%.

Future General Obligation Debt

None

DEBT SERVICE BUDGET

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DEC FY10 To FY11	% INCR/ DEC FY10 To FY11
REVENUES							
Interest Regions 07 Int Account	12.98						
Capitalized Interest for New High School			10,870	3,908,200			
Revenue Recovery/F&R Vehicle lease		19,321	8,850	28,636	27,598	1,038	-3.6%
State Grant Funds - Sch Const.	145,997	142,667	147,511	0			
Transfer From General Fund	1,558,008	3,127,613	3,129,266	3,962,704	4,957,295	-1,119,752	28.3%
Transfer From CIP	32,296		5,634,322				
Prior Year Debt Reserve					2,761,681	-2,761,681	
TOTAL:	1,736,314	3,289,601	8,930,818	7,899,540	7,746,574	27,805	-0.4%
*** EXPENDITURES***							
*** Administrative Fees***							
Administrative Fees for Debt Services	4,500	5,000	6,700	9,000	21,001	12,001	133.3%
School Debt Service Principal							
Middle School-VPSA 1996	41,748	42,393	42,393	43,101	43,873	772	1.8%
Central Elem. VPSA-1995A	106,902	108,649	108,649	110,487	112,421	1,934	1.8%
VPSA 1999 Series-Central	50,000	50,000	50,000	50,000	50,000	0	0.0%
Literary Loan 1999-Central	309,851	309,852	309,851	309,851	309,851	0	0.0%
Gen. Oblig. School Bonds 2005A	284,926	288,293	288,293	291,837	295,565	3,728	1.3%
High School 2007 Series Note					170,000	170,000	
New High School 2007 Series Bond		88,300	88,300	99,700	103,500	3,800	3.8%
Debt Reserve for New High School		1,036,500	0	1,725,181	1,600,000	-20	0.0%
School Debt Service Interest							
Middle School VPSA 1996 Interest	22,502	20,357	20,357	18,149	15,877	-2,272	-12.5%
Central Elem. VPSA - 1998A Interest	49,973	44,477	44,476	38,888	33,204	-5,684	-14.6%
VPSA 1999 Series-Central Interest	30,150	28,044	28,044	25,713	23,319	-2,394	-9.3%
Literary Loan 1999-Central Interest	139,433	130,138	130,137	120,842	111,546	-9,296	-7.7%
Gen. Oblig. Sch Bonds 2005A Interest	298,199	283,581	283,582	268,788	253,810	-14,979	-5.6%
High School(PG) 2006 Series Interest	60,600						
New High School 2007 Series Note		268,650	268,641	243,000	65,508	-177,492	-73.0%
New High School 2007 Series Bond		82,132	82,124	70,837	66,935	-3,902	-5.5%
New HS VPSA Spec Oblig Series 208			1,726,122	3,908,200	3,908,200	0	0.0%
County Debt Service							
Courthouse Rev. Bnds. -IDA Principal	64,400	64,700	64,700	69,900	70,000	100	0.1%
Courthouse Rev. Bnds - IDA Interest	99,906	97,137	97,121	94,249	91,248	-3,001	-3.2%
Library (PG) 2006 Series Bnd Principal		110,000	110,000	152,800	159,400	6,600	4.3%
Library(PG) 2006 Series Bnd Interest	115,052	115,077	115,066	110,380	103,854	-6,526	-5.9%
Fire & Rescue County Debt							
2007 Truck Lease - Palmyra Pierce Pump	47,360	39,391	39,391	41,017	42,711	1,694	4.1%
2008 Pierce Pumping Combo – KS				45,000	38,586	-6,414	-14.3%
2002 Kenworth Fire Truck		32,008	32,008				
2003 Freightliner Tanker		22,117	22,117	23,215	24,369	1,154	5.0%
Fire & Rescue Interest							
2007 Truck Lease - Palmyra Pumper Int.	7,090	15,060	15,059	13,433	11,739	-1,694	-12.6%
2008 Pierce Pumping Combo KS				11,000	16,239	5,239	47.6%
2002 Kenworth Fire Truck Int.		1,675	1,674				
2003 Freightliner Tanker Int.		6,070	6,070	4,971	3,817	-1,154	-23.2%
TOTAL:	1,732,591	3,289,601	3,980,875	7,899,540	7,746,574	-27,805	-0.4%

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$		%		
						INCR/ DEC FY10 To FY11	DEC FY10 To FY11	INCR/ DEC FY10 To FY11	DEC FY10 To FY11	
REVENUES										
Other	4,738		34,830							
Transfer from CIP	28,870		75,364							
Unfunded Depreciation				77,658	73,783	-3,875	-5.0%			
Transfer from FUSD										
Fund Balance		84,256		0	0					
Water Service Fees	319,310	312,000	278,482	320,000	320,000	0	0.0%			296.8%
Water Connection Fees	4,825	3,900	7,250	3,150	12,500	9,350				
Lease revenue from cell towers		11,000		0						
Availability Fees					10,000	10,000				
TOTAL:	357,743	411,156	395,926	400,808	416,283	15,475	3.9%			
EXPENDITURES										
Personnel	164,346	170,968	209,619	156,750	157,549	799	0.5%			
Operating	117,359	94,780	109,502	98,650	113,326	14,676	14.9%			
Capital	91,662	85,888	98,475	85,888	85,888	0	0.0%			
Debt Service	31,742	59,520	27,966	59,520	59,520	0	0.0%			
TOTAL:	405,109	411,156	445,563	400,808	416,283	15,475	3.9%			
Full-time	2	2	2	2	2		0.0%			
Part-time	0	0	0	0	0		0.0%			

BUDGET HIGHLIGHTS: FY11 increases include funding for chemicals and repairs and maintenance.

FORK UNION SANITARY DISTRICT (CONT'D)

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Repay the loan obtained from the County
- Build up reserve through rate increase
- Develop a plan for improving the water source for the FUSD if no water is supplied by a County system
- Develop a plan to systematically upgrade the pipes in the system

FY 2010 Accomplishments:

- Repaired a significant series of leaks in the Bremo Bluff area
- Repaired the Omohundro well and filtration system after a lightning strike entered through the ground and bypassed the lightning protection

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
Gallons of water sold	41,162,090	42,449,364	46,662,090	34,474,590	34,800,000
# of new connections	6	4	4	6	0

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 To FY11	% INCR/ DECR FY10 to FY11
REVENUES							
Sewer Service Fees	1,778	34,000	6,570	42,000	12,500	-29,500	-70.2%
Sewer Connection Fees		300,000	6,500	20,000	10,000	-10,000	-50.0%
Availability Fees		1,225,000	45,000	45,000	22,500	-22,500	-50.0%
Other			1,760				
EPA Grant – Palmyra Sewer Contributed Capital fr GF/CF	60,527						
Transfer from Genl Fund	125,664						
Transfer from CIP	60,000	77,881	203,882	114,802	50,562	-64,240	-56.0%
Transfer from Utility Fund	261,440						
Balance					117,741	117,741	
TOTAL:	509,410	1,636,881	263,712	221,802	213,303	-8,499	-3.8%
EXPENDITURES							
Personnel	1,791	24,681	8,168	52,262	52,203	-59	-0.1%
Operating	13,510	27,200	54,951	44,540	36,100	-8,440	-18.9%
Capital	17,970	1,525,000	11,019	65,000	65,000	0	0.0%
Debt Service	60,000	60,000	65,696	60,000	60,000	0	0.0%
TOTAL:	93,271	1,636,881	139,834	221,802	213,303	-8,499	-3.8%
Full-time	1	1	1	1	1	0.0%	
Part-time	2	2	2	2	2	0.0%	

UTILITY (CONT'D)

BUDGET HIGHLIGHTS: No significant changes.

GOALS AND ACCOMPLISHMENTS

FY 2011 Goals:

- Add the Pleasant Grove House to system
- Add the Western Trail Comfort Station to system
- Staff to complete training and testing for operators license
- Stop payment of contract operator once an in-house operator has completed licensing requirement.

FY 2010 Accomplishments:

- Design and built the pipeline extension on Pleasant Grove to connect to the government complex, the sports park, the historic complex and the new high school

SERVICE LEVELS

	FY06 Actual	FY07 Actual	FY08 Actual	FY09* Actual	FY10 Actual
# of connections to system	n/a	n/a	23	1	4

*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 using donated funds.

BUDGET SUMMARY

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
REVENUES							
Pleasant Grove Donations	4,551	1,500	3,787	3,000	4,000	1,000	-33.3%
Playground Donations	0						
Equestrian Trail Fund	7,269	5,000	4,063	5,000	3,500	-1,500	30.0%
Heritage Trail Fund	100	500		500			
Sports Park Amenities Fund	3,430	5,000		1,200	500	-700	58.3%
Carysbrook Center Fees							
Amusement Tickets	21,270	15,000	23,196	15,000	22,500	7,500	-50.0%
***Community Center Fees ***							
Program Guide				2,500			
Donations/Sponsorships/Gifts							
Fourth of July Sponsorships		2,500	0	2,500	0		
Soccer Association Grant Match		0		0			
Athletic Program Spon. (Baseketball)	3,736	5,000	5,654	3,500	2,500	-1,000	28.6%
SkatePark Donations/Sponsor	0	0		0			
FCCC Program Equipment Donations	1,765	1,000	448	500	1,000	500	-100.0%
Lacrosse Program Sponsorship	4,325	500	6,893	750	2,000	1,250	-166.7%
Football Program Sponsorship	650	500	350	750	0		
Teen Center Sponsorship	100	0		0			
Ballfield donations/sponsorships	825	0	500	0			
Kite Festival	1,204	2,500	1,325	2,000	1,000	-1,000	50.0%
Carnival	280	10,000	3,124	10,000	8,000	-2,000	20.0%
Fund Balance Appropriation		11,322		0			
FCPR Other							
TOTAL:	49,505	60,322	49,339	47,200	45,000	-2,200	4.7%

RECREATION PROGRAM (CONT'D)

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
Fourth of July		2,500	0	2,500			
Kite Festival Instructional Svcs		2,500	1,205	2,000	1,000	-1,000	-50.0%
Carnival Instructional Svcs		1,000	0	1,000	1,500	500	50.0%
Carnival - Contract Svcs	1,280	8,500	3,504	8,500	4,500	-4,000	-47.1%
Advertising	1,945		0		500	500	
Carnival - Supplies	3,263	500	0	500	1,500	1,000	200.0%
Program Guide Publication				2,500			
Recreational Supplies (Fork Union CC Classes)			300		0		
Amusement Tickets	17,870	15,000	17,713	0	15,000	15,000	
Expense from Resale (tickets not amuse)	3,397		5,654	0	7,500	7,500	
Pleasant Grove							
Refunds			130				
PG Other Operating Supplies			589		1,500	1,500	
Furniture & Fixtures	547						
Machinery & Equipment	3,415		1,771		2,000	2,000	
PG Horse Trails							
Advertising	230			750	500	-250	-33.3%
Equestrian Trail Supplies	6,226	5,000	3,952	4,250	3,000	-1,250	-29.4%
Heritage Trail							
HT Recreational Supplies	238	500	464	500			
Sports Amenities							
Sports Park Amenities Equipment		5,000	0	1,200	500	-700	-58.3%
Capital Improvements							
Depreciation	11,784	9,030	11,784	11,784			
Dog Park							
Other Operating Expenses	320		543				
Equipment		1,500	9	500			
Basketball Sponsorship							
Instructional Services							
Recreational Supplies (Basketball)	8,251	5,000	5,063	3,500	2,500	-1,000	-28.6%
Athletic Sponsorships							
FCCC Program Equipment	1,694	1,000	1,501	500	1,000	500	100.0%
Lacrosse Program Equipment	3,480	500	6,665	750	2,000	1,250	166.7%
Football Program Equipment	802	500	100	750	0		
Teen Center Equipment				0			
Ballfield Equipment			55				
Transfer out to Fund #105 - Americorp	634	2,292		0			
Reserve Fund -Recreation Fund				5,716			
TOTAL:	65,378	60,322	61,001	47,200	45,000	-2,200	-4.7%

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. .

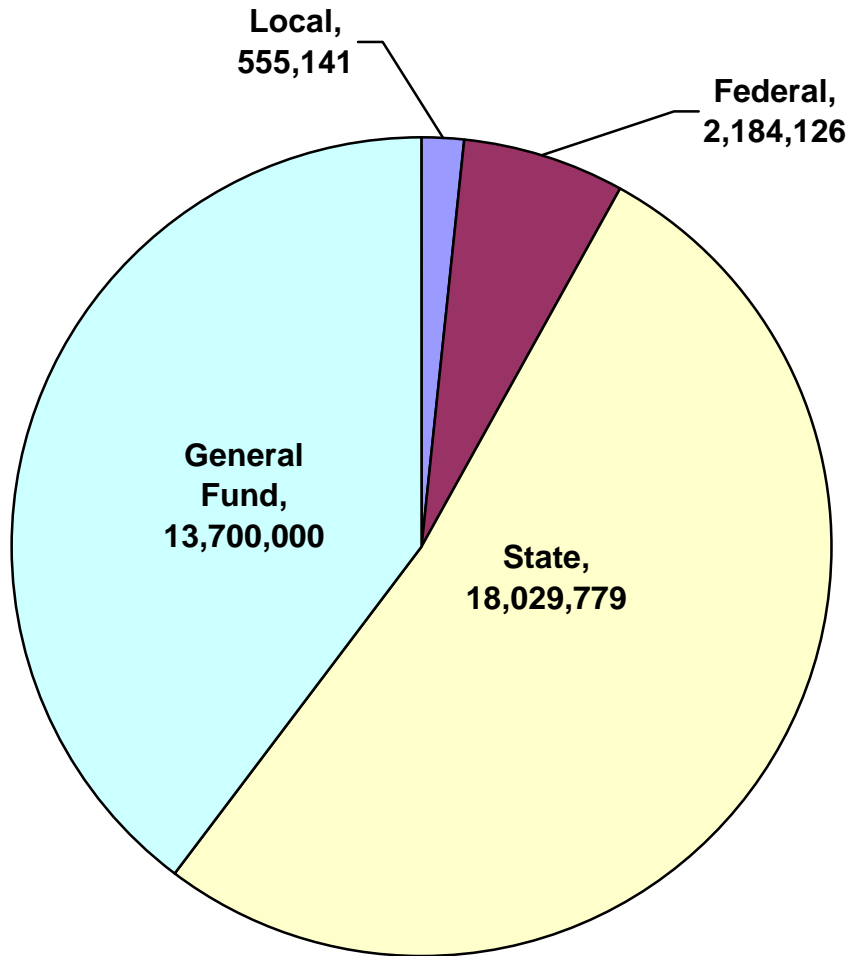
The superintendent’s office is located within the School Board Administration building on Route 15 – the old Palmyra Elementary School. In the public school system, special programs for students with exceptional needs are provided in addition to the regular school programs. These include programs for: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

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
School Fund - REVENUE							
MISCELLANEOUS							
Other	597,694	553,343	1,089,793	553,343	555,141	0	0.0%
VASS						-	
Subtotal Local Funds	597,694	553,343	1,089,793	553,343	555,141	0	0.0%
CATEGORICAL AID - STATE							
EDUCATION							
State Revenue	18,846,530	21,964,080	20,768,249	21,087,712	18,029,779	-876,368	4.0%
Subtotal State Aid	18,846,530	21,964,080	20,768,249	21,087,712	18,029,779	-876,368	4.0%
CATEGORICAL AID - FEDERAL							
Federal Revenue	1,400,454	1,386,100	1,269,039	1,732,100	2,184,126	346,000	-25.0%
Subtotal Federal Aid	1,400,454	1,386,100	1,269,039	1,732,100	2,184,126	346,000	-25.0%
FUND TRANSFERS							
Transfers From General Fund	14,572,340	15,312,827	15,254,411	15,000,000	13,700,000	-312,827	2.0%
TOTAL:	35,417,018	39,216,350	38,381,492	38,373,155	34,469,046	-843,195	2.2%

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
School Fund - EXPENDITURES							
Instruction	27,701,747	30,483,417	29,973,167	29,944,576	26,266,771	-538,841	-1.8%
Administration, Attendance & Health	1,133,121	1,278,090	1,338,641	1,298,867	1,272,766	20,777	1.6%
Pupil Transportation Services	2,140,942	2,579,331	2,260,697	2,544,688	2,556,451	-34,643	-1.3%
Operation and Maintenance Services	2,729,728	3,128,382	3,361,869	3,144,628	3,103,549	16,246	0.5%
Debt Service and Fund Transfers	291,033	477,029	221,308	213,888	206,935	-263,141	-55.2%
Technology	1,225,434	1,270,101	1,225,434	1,226,508	1,062,574	-43,593	-3.4%
TOTAL:	35,222,005	39,216,350	39,216,350	38,373,155	34,469,046	-843,195	-2.2%

SCHOOL FUNDING FOR FY 2011 BY SOURCE



OPERATING INDICATORS:	FY06	FY07	FY08	FY09	FY10
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

Year	Local Funding	% Change	Total Budget	% Change
FY11	13,700,000	-8.6%	34,469,046	-10.1%
FY10	15,000,000	-2.0%	38,373,155	-2.2%
FY09	15,312,827	5.1%	39,216,350	7.9%
FY08	14,572,340	7.5%	36,343,976	6.2%
FY07	13,550,012	3.6%	34,224,320	10.6%
FY06	13,076,906	6.3%	30,956,006	10.6%
FY05	12,304,105	3.8%	28,000,000	7.1%
FY04	11,854,001	8.0%	26,152,339	8.3%
FY03	10,973,757	11.4%	24,157,221	7.6%
FY02	9,848,849	10.0%	22,445,348	8.0%
FY01	8,955,975	6.9%	20,782,627	6.8%
Avg. increase FY01-11:		4.73%		5.53%

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.

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
School Cafeteria Fund - REVENUES							
Proceeds From Local Sources	1,393,913	1,734,994	1,376,699	1,734,994	1,734,994	0	0.0%
Proceeds From Federal Sources	57,144						
TOTAL:	1,668,263	1,734,994	1,376,699	1,734,994	1,734,994	0	0.0%
School Cafeteria Fund - EXPENDITURES							
School Food Services Expenditures	1,668,263	1,734,994	1,444,084	1,734,994	1,734,994	0	0.0%
TOTAL:	1,668,263	1,734,994	1,444,084	1,734,994	1,734,994	0	0.0%

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 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted	\$ INCR/ DECR FY10 to FY11	% INCR/ DECR FY10 to FY11
SOCIAL SERVICES FUND - REVENUES							
Expenditure Refunds	353						
Cost Recovery	8,026	45,000	9,042	45,000	45,000	0	0.0%
VPA STATE REVENUES							
State	460,720	591,015	596,986	541,895	575,611	33,716	6.2%
VPA Federal							
VPA Federal	931,446	1,199,939	969,630	987,121	1,047,421	60,300	6.1%
TRANSFERS							
Transfer from General Fund	653,168	753,434	745,925	753,168	738,260	-14,908	-2.0%
Transfer from Fund #120							
Transfer from Rev Max							
TOTAL:	2,053,713	2,589,388	2,321,582	2,327,184	2,406,292	79,108	3.4%

SOCIAL SERVICES (Cont'd)

Description	FY08 Actual	FY09 Adopted Budget	FY09 Actual	FY10 Adopted Budget	FY11 Adopted Budget	\$ INCR/ DECR	% INCR/ DECR
EXPENDITURES							
ADMINISTRATIVE	1,379,453	1,606,789	1,562,670	1,577,048	1,584,584	6,536	0.4%
PUBLIC ASSISTANCE	232,458	439,340	379,614	383,262	383,262	0	0.0%
PURCHASED SERVICES	402,835	507,335	349,703	333,576	406,149	72,573	21.8%
QUAL. INT. CHLD. DAY CARE PROG	7,405	7,425	7,425	7,425	7,425	0	0.0%
FOSTER HOME COORDINATOR	8,139	8,500	2,750	4,909	4,909	0	0.0%
FAMILY SUPPORT	19,903	20,000	19,419	20,964	20,964	0	0.0%
TOTAL:	2,503,713	2,589,389	2,321,581	2,327,184	2,406,292	79,108	3.4%

Personnel

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

BUDGET HIGHLIGHTS: State and federal funding increased as a result of increased purchase of services costs.

GOALS AND ACCOMPLISHMENTS

FY 2011 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 2010 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	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
Adoption Cases	93	105	87	91	159
Adult Services Cases	643	680	639	638	655
Child Protective Services Cases	337	187	208	314	271
Family Services Cases	1262	1387	1163	1326	1186
Foster Care Cases	308	346	386	376	264
View Cases	91	107	143	153	245
ELIGIBILITY					
Food Stamp Recipients	8676	8361	9615	11512	16444
Food Stamp Issuance	\$693,990	\$685,731	\$857,005	\$1,290,801	\$2,103,047
TEMPORARY ASSISTANT TO NEEDY FAMILIES					
# of Active Cases	341	263	364	404	587
Public Assistance	\$67,749.72	\$51,443.34	\$76,121.03	\$80,881	\$129,109
Medicaid Recipients	10680	14257	14687	12618	19122
State & Local Hospitalization (SLH) Applications	51	45	37	27	0
Auxiliary Grant (AG) Cases	121	115	89	76	75
Assistance \$	\$47,962	\$48,346	\$42,943	\$36,974	\$39,928
General Relief Cases	132	95	96	51	61

APPENDICES

APPENDIX A: STATEMENT OF CHANGE IN FUND BALANCE

	Actual 2009	Budget 2010	Budget 2011
<i>General Fund</i>			
2009 Undesignated Fund Balance	15,346,007		
Budgeted Revenues		61,749,327	58,059,586
Budgeted Expenditures		61,824,394	58,009,024
Transfers to other funds		137,467	50,562
Transfers from other funds			
Use of Undesignated Fund Balance - Operations		350,000	0
Use of Undesignated Fund Balance - Capital Projects		255,091	0
Projected Incr/Decr to Ending Undesignated Fund Balance		1,725,181	1,600,000
Ending Undesignated Fund Balance			14,740,916
Ending Designated Reserved Fund Balance*		1,725,181	1,600,000
<i>Fork Union Sanitary District</i>			
2009 Undesignated Fund Balance	(3,215)		
Budgeted Revenues		323,150	342,500
Budgeted Expenditures		400,808	416,283
Transfers to other funds			
Transfers from other funds			
Use of Undesignated Fund Balance		77,658	73,783
Projected Change to Ending Undesignated Fund Balance		(77,658)	(73,783)
Ending Undesignated Fund Balance			(154,656)
<i>Landfill Fund</i>			
2009 Undesignated Fund Balance	(829,629)		
Budgeted Revenues		199,500	
Budgeted Expenditures		222,165	
Transfers to other funds			
Transfers from other funds		22,665	
Use of Undesignated Fund Balance			
Projected Change to Ending Undesignated Fund Balance		(829,629)	

Ending Undesignated Fund Balance
 *Landfill operations have been consolidated into the
 General Fund.

Utility (Sewer) Fund

2009 Undesignated Fund Balance	(127,024)		
Budgeted Revenues		107,000	45,000
Budgeted Expenditures		221,802	213,303
Transfers to other funds		0	0
Transfers from other funds		114,802	50,562
Use of Undesignated Fund Balance		0	117,741
Projected Change to Ending Undesignated Fund Balance			(117,741)
Ending Undesignated Fund Balance			(244,765)

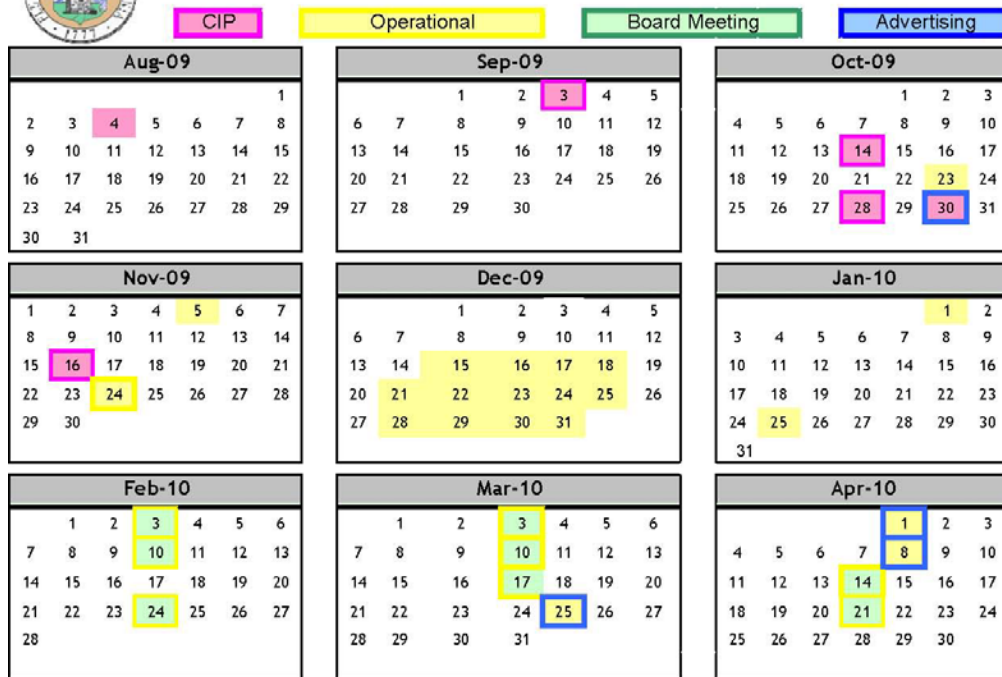
Parks and Recreation

2009 Undesignated Fund Balance	11,159		
Budgeted Revenues		47,200	45,000
Budgeted Expenditures		47,200	45,000
Transfers to other funds		0	0
Transfers from other funds		0	0
Use of Undesignated Fund Balance		0	0
Projected Change to Ending Undesignated Fund Balance		0	0
Ending Undesignated Fund Balance			11,159

Appendix B: Budget Calendar



FY11 Budget Calendar



<u>DESCRIPTION</u>	<u>DATE</u>	<u>TIME/LOCATION</u>
CIP Kick-off Meeting	08/04/2009	10am; Conference Room
CIP Submissions Due	09/03/2009	
Staff review of CIP submission begins	September	
CIP review committee	10/01 - 11/06/09	
CIP Presented to Planning Commission	10/14/2009	7:00pm; Conference Room
Budget Forms Released	10/23/2009	posted online
Planning Commission CIP review	10/28/2009	7:00pm; Circuit Court
Budget Kick-off Meeting	11/05/2009	10am; Conference Room
CIP Advertisement Submitted (PC mtg.)	10/31/2009	
Advertisement Dates	11/05/2009	
	11/12/2009	
CIP Public Hearing - Planning Commission	11/16/2009	7:00pm; Circuit Court
Operational Budgets Due	11/24/2009	Finance Dept.
Budget meetings w/ County Admin.	12/15 - 01/01/10	County Admin. Office
Budget Workbooks finalized for printing	01/25/2010	
Budget & CIP presented to BOS	02/03/2010	2:00pm; Circuit Court
Budget Work Session - Expenditures	02/10/2010	7:00pm; Conference Room
Budget Work Session - Revenues	02/24/2010	7:00pm; Conference Room
Budget Work Session - Agency Presentations	03/03/2010	6:00pm; Circuit Court
Budget Work Session	03/10/2010	7:00pm; Conference Room
Budget Work Session - School Board/Reconciliation	03/17/2010	6:00pm; Central Elem Auditorium
Budget Work Session - Optional	03/18/2010	7:00pm; Circuit Court
Budget Advertisement Submitted	03/25/2010	
Advertisement Dates	04/01/2010	
	04/08/2010	
Public Hearing - CIP & Operations	04/14/2010	7:00pm; Circuit Court
Budget Adoption	04/21/2010	7:00pm; Circuit Court

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

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>	<u>Approved FY 10*</u>	<u>Approved FY 11</u>
Electorial Board - Registrar					
Assistant Registrar	1	1	1	1	1
Registrar	1	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Emergency Communications					
Director	1	1	1	1	1
Supervisor	0	1	1	1	1
Operations Coordinator	1	1	1	1	1
Officer	6	7	7	7	7
	<u>8</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
Finance					
Budget Analyst	1	1	1	1	1
Director	1	1	1	1	1
Senior Finance Assistant	2	2	2	2	2
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
Human Resources					
Manager	1	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Information Technology					
Director	0	1	1	1	1
	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Landfill					
Manager/Recycling Coordinator	1	1	1	1	1
Scale Operator	2	2	2	2	2
Senior Program Support Assistant	1	1	0	0	0
	<u>4</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>
Library					
Aide	3	3	3	3	3
Clerk	2	2	2	2	2
Director	1	1	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
Parks & Recreation					
Administrative Assistant	1	1	1	1	1
Director	1	1	1	1	1
Program Assistant	3	3	3	3	3
Program Support Assistant	1	1	1	1	1
Programs Supervisor	1	0	0	0	0
Recreation Programs Manager	0	1	1	1	0
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</u>

	<u>Approved FY 07*</u>	<u>Approved FY 08*</u>	<u>Approved FY 09*</u>	<u>Approved FY 10*</u>	<u>Approved FY 11</u>
Planning					
Code Compliance Officer	1	1	1	1	1
Director	1	1	1	1	1
Planner	0	1	1	0	0
Site Inspector	1	0	0	0	0
Senior Planner	1	1	1	2	2
Senior Program Support Assistant	1	1	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Public Utilities					
Assistant Water System Operator	1	1	1	1	1
Water System Supervisor	1	1	1	1	1
Utilities Technician	1	1	1	1	1
Utilities Specialist	0	0	0	1	1
	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>
Public Works					
Buildings & Grounds Supervisor	1	1	1	0	0
Clerk of the Works	1	1	1	1	1
Craft Worker	0	0	1	0	
Craftworker Technician	1	1	1	0	
Director/Chief Engineer	1	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	1
Senior Program Support Assistant	0	0	1	1	1
	<u>12</u>	<u>16</u>	<u>16</u>	<u>4</u>	<u>4</u>
Revenue					
Chief Deputy Commissioner	1	1	1	1	1
Commissioner	1	1	1	1	1
Deputy Comm/IT Specialist	1	1	1	1	1
Deputy Comm/Mapping Tech	1	1	1	1	1
Deputy Commissioner I	1	1	1	1	1
	<u>5</u>	<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>	<u>Approved FY 11</u>
Animal Control					
Animal Control Officer	2	3	3	3	2
Sheriff					
Bailiff	5	6	7	6	6
Captain	0	1	1	1	1
Colonel/Chief Deputy	1	1	1	1	1
Corporal	2	4	2	2	2
Deputy	11	13	15	15	15
Executive Assistant	1	1	1	1	1
Investigator	3	3	2	3	3
Lieutenant	2	2	2	2	2
Receptionist	1	1	1	1	1
Records Clerk	1	1	1	1	1
School Resource Officer	2	2	2	2	0
Sergeant	1	2	4	4	4
Sheriff	1	1	1	1	1
	33	41	43	43	41
Social Services					
Clerk II			1	1	1
Clerk III	1	1	1	1	1
Clerk IV	1	2	2	1	1
Director	1	1	1	1	1
Eligibility Supervisor	1	1	1	1	1
Eligibility Worker	2	3	4	4	4
Food Stamp Ins Clerk	1	1	1	1	1
Office Manager	1	1	1	1	1
Receptionist II	1	1	1	1	1
Secretary I			1	1	1
Senior Eligibility Worker	1	1	1	1	1
Services Supervisor	1	1	1		
Social Work Supervisor	1	1	1	2	2
Social Worker	4	5	6	7	7
	16	19	21	25	25
Treasurer					
Treasurer	1	1	1	1	1
Chief Deputy Treasurer	1	1	1	1	1
Deputy Treasurer III	1	1	1	1	1
Deputy Treasurer II	1	1	1	1	1
Deputy Treasurer I	2	2	2	2	2
	6	6	6	6	6
Total Complement:	134	155	158	160	157

APPENDIX D
FINANCIAL POLICIES

COUNTY OF FLUVANNA

ACCOUNTING & FINANCIAL REPORTING POLICIES AND PROCEDURES

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

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

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1-2.1 Accounting

1-2.1.1 Purpose

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

1-2.1.2 Standards

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

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

1-2.1.3 Reporting

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

1-2.1.4 Fund accounting

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

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

1-2.1.4.2 Governmental funds use the modified accrual basis of accounting. Modified accrual basis of accounting and current financial resources measurement focus defines when revenues and expenditure are recognized in the financial statements.

1-2.1.4.2.1 Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. The criteria to identify availability is collectible within the current period or soon enough thereafter (usually 60 days after fiscal year ends) to pay liabilities.

1-2.1.4.2.2 Expenditures are recognized for goods and services when the liability is incurred.

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

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

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

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

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

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

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

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

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

1-2.2 Capital assets

1-2.2.1 Criteria for classification

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

1-2.2.1.2 Expenditures considered capital assets are:

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

1.2.2.1.3 Valuation of capital asset includes:

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

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

1-2.2.2 Non capitalized assets

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

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

1-2.2.3 Approval requirements

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

1-2.2.4 Depreciation

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

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

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

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

1-2.2.5 Donated assets and in-kind contributions

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

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

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

1-2.3 General ledger entries

1-2.3.1 Journal entries

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

1-2.3.1.2 JEs are manual entries into BAI.

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

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

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

1-2.3.2 Adjusting entries

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

1-2.3.2.2 AEs are manual entries into BAI.

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

1-2.4 Disbursements

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

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

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

1-2.4.4.2 Credit memos

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

COUNTY OF FLUVANNA

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 1st 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 3rd week in March. However under Virginia Code 22.1-93 Schools have until May 1st 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/registrars, 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 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 The *Capital* distinction is applied to assets whose value is greater than \$20,000 and has a useful life of more than five 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 are 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 are uniform minimum standards for financial accounting and recording.

GASB or Governmental Accounting Standards Board 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 or Government Finance Officers Association of the United States and Canada. The GFOA functions to enhance and promote the professional management of governments for the public benefit.

Grant 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 and the purpose of the award.

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 are 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 own 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.