



Chesterfield County, Virginia

FY2007 & FY2008 Biennial Financial Plan
and Capital Improvement Program, FY2008-2012

FY2008 Amendments



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Chesterfield County

Virginia

For the Biennium Beginning

July 1, 2006

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Chesterfield County for its biennium budget beginning July 1, 2006.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Chesterfield County *Board of Supervisors*



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Chesterfield County, Virginia



Lane B. Ramsey
County Administrator

VISION

Our vision is to be the recognized leader in local government across the Commonwealth and the nation - the standard by which others measure their progress and success. Every employee has a personal devotion to excellence in public service and embraces the highest standards of ethics and integrity. Every citizen takes pride in knowing that the County provides the best customer service and finest quality of life available in any American community. And working together, we are committed to sustaining Chesterfield County as the premier community of choice – First Choice.

MISSION

Providing a **FIRST CHOICE** Community through excellence in public service.

GUIDING PRINCIPLES

County employees and citizens are shareholders in our progress and serve as stewards for those beliefs we hold dear: fairness, integrity, diversity and teamwork, fiscal accountability, and steadfastness in long-range commitments. We also have great appreciation for lifelong learning and the rich history and culture of our county.

Our employees remain committed to providing a safe and secure environment in which to live, work and raise a family.

We are committed to all of our citizens. Our young people have boundless potential for positive contributions. Their education, development and social growth are vital to our progress. Similarly, we respect and value the contributions of our senior residents and are equally committed to helping them to continue to lead fruitful and rewarding lives.

Business has a major role in providing positive growth and a superior quality of life.

Chesterfield is a leader in shaping not only a vision, but a reality, of the metro-Richmond area.

Employees, businesses and citizens find Chesterfield a place where imagination can flourish, risks can be taken, innovation and freedom of expression are encouraged, and human initiative and potential are unleashed.

VALUES

Customer Focus	Leadership	Employee Involvement
Ethical Behavior	Continuous Improvement	Progressive Thinking
Teamwork	Open Communications	Data-Driven Decisions

READER'S GUIDE TO THE BIENNIAL FINANCIAL PLAN

FY2007 and FY2008

Second Year

Chesterfield County prepares a biennial budget to forecast future resource allocations necessary to meet programmatic needs. Chesterfield's biennium begins on July 1 of even-numbered years; the second year of the biennium begins on July 1 of odd-numbered years. FY2008 is the second year of the biennium. The Board of Supervisors cannot adopt a two-year appropriations resolution. Consequently, when adopting the FY2007 budget, the Board approved a budget for FY2008 with the understanding that the approved budget would be revisited, amended and formally adopted a year later. This document summarizes those amendments and should be used in combination with the FY2007 and FY2008 Biennial Financial Plan that was published in 2006.

The amendments are organized along the divisions of county government. Detailed departmental information such as initiatives, programs, performance results and analyses can be found in the FY2007 and FY2008 Biennial Financial Plan. Since this document focuses on the amendments, the discussion herein is limited to those changes.

Departments are listed alphabetically in their respective division summary tables. The tables include actual results for FY2006, the adopted figures for FY2007 and amounts

approved for FY2008 in April 2006. Readers should note that the amendment amounts reflect the changes to the FY2008 figures approved by the Board last year. There is a summary explanation of the amendments below the tables. Figures in the FY2008 Amended column reflect the adopted funding levels that will now be appropriated. The percentage change in the budget compares the FY2007 adopted budget to the FY2008 Amended budget. Projections for FY2009, FY2010 and FY2011 complete the tables.

Other key components of this document include the:

- Transmittal letter
- Revenue Analysis
- General Fund Balance Analysis
- Multi-year Projections
- Table of Authorized Positions

Readers are once again encouraged to use this document in conjunction with the FY2007 and FY2008 Biennial Financial Plan.



Chesterfield County, Virginia

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BOARD OF SUPERVISORS

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April 11, 2007

Members of the
Board of Supervisors
County of Chesterfield
Chesterfield, Virginia 23832

Dear Members of the Board:

I am pleased to present to you and the citizens of Chesterfield FY2008 amendments to the FY2007 and FY2008 Biennial Financial Plan. The Biennial Financial Plan was prepared a year ago with the understanding that the approved FY2008 budget would be revisited, amended, and formally adopted in 2007.

It is no secret that increases in assessed real estate valuations have received much attention. Over the past several years, however, the Board of Supervisors has provided genuine, meaningful tax relief to our citizens and businesses alike. One year ago, the Board reduced the real estate tax rate by three cents, to \$1.04, the single largest decrease in 26 years. At that time, the Board also directed that the second year of the biennium, FY2008, be based on a plan with an additional two cent reduction in the real estate tax rate. However, in January 2007, based on updated projected real property assessment data, the Board expressed a desire to reduce the real estate tax rate beyond what was planned a year ago.

The FY2008 budget is based on a \$0.97 real estate tax rate (effective 1/1/07). The Board's forward thinking for setting a course toward a \$1.02 rate one year ago, coupled with last November's action to set aside funds from the FY2006 surplus to address current year impacts beyond \$1.02 positioned the county well for this move. Growth in taxable values has allowed for a \$0.07 rate decrease, more than twice the amount this Board approved last year. We have studied the sustainability of such a reduction and only note that any future decisions to dedicate funding for roads should be made annually in connection with the budget process and with knowledge of the impact to the school system.

With respect to our business tax environment, Chesterfield has worked hard with the business community to make our business license tax rates the most competitive in the region. Updated for 2006, 89% of businesses paid \$1,000 or less, while 76% paid \$0 or \$10. These statistics point out that a very few large businesses pay the majority of Chesterfield's BPOL revenue.

The tax structure for machinery and tools in Chesterfield is unmatched in terms of competitiveness. Using a hypothetical \$100,000 investment, taxes paid over a ten year period range from \$2,500 in Chesterfield to nearly \$19,000 in Fairfax. Closer to home, the tax paid in the City of Richmond on this investment would exceed \$12,000. The county remains absolutely committed to creating a favorable business tax structure for small, medium and large businesses.

The real estate tax relief for the elderly or disabled program provides full or partial relief from real estate taxes for elderly or disabled individuals who meet specific income and net worth guidelines. Over 2,400 eligible participants were granted \$2.5 million in relief in 2006, the most recent year that data is available. In 2006 the Board implemented a multi-year plan to expand the program to more citizens. The FY2008 amended budget projects that \$3.7 million in tax relief will be provided to eligible participants in 2008. In 2008, participants in the program are eligible for 35, 60, or 100 percent relief, depending on their net income levels up to \$52,000. The allowable net worth limit is increased to \$200,000 from \$169,100.

Since FY2005, tax relief initiatives undertaken by the Board of Supervisors have totaled approximately \$98 million. Sustainable and meaningful tax relief for citizens and businesses has been, and will continue to be, a top priority for the Board of Supervisors.

Where We are Today

In light of the strong increases in assessed real estate valuations, the growth of the budget continues to receive scrutiny. I am frequently asked the question: *Why has the growth of the budget far outpaced population growth and the rate of inflation?* On the surface, it may appear that county expenditures have increased at a disproportionately faster rate than the growth of the population and inflation. This is a valid question, and I would like to take this opportunity to address it.

There are two major areas relating to the budget that are relevant to addressing this question: the financial management of the county and demand for county services.

Financial Management of the County

When analyzing the growth in the General Fund budget from FY2007 to FY2008, several broad categories of spending are pertinent: public education, general county governmental operations, and capital project expenditures.

Public Education: Sufficient funding for public education is a top priority of the Board of Supervisors. While 2006 resulted in 58 of the 60 schools being fully accredited, the No Child Left Behind Act requirements continue to increase. The 2012 vision of producing self directed learners with 21st century skills presents many challenges that our schools are striving to address. Local dollars are a vital component of K-12 education funding in Virginia. The Chesterfield County Public School system, with 57,930 students enrolled, is among the 100 largest school divisions in the nation, and ranked the eighth lowest (out of 136 school districts in the State of Virginia) for the FY2006 actual cost per student. The division derives nearly 52.2% of its operating fund revenue from the County government. The local funding methodology links growth in school enrollment with growth in the total population. This linkage becomes the basis for the allocation of local funds to the school budget. The General Fund transfer to schools represents the single largest expenditure category in the County budget. The major source of funds for this transfer is a percentage allocation of property tax revenue. The local transfer to Schools comprises 43.5% of the general fund

budget and increased 8% from FY2007 to FY2008, an increase of \$23.9 million. This increase also includes one time results of operations funding of \$4.2 million for escalating CIP costs.

General County Governmental Operations: This category includes general administration, public safety, community development, management services and human service areas, and comprises approximately 39.2% of the General Fund budget. Combined expenditures in these areas increased approximately 9.7% from FY2007 to FY2008. It is important to note that this growth in general governmental expenditures is often not related to discretionary spending, but rather the result of “prior commitments” and non-discretionary spending. When comparing Chesterfield County’s FY2006 actual operating expenditures per capita to all of the jurisdictions in the State of Virginia with a population exceeding 100,000 (per the State Auditor of Public Accounts FY2006 Report), Chesterfield ranks the second lowest.

Prior Commitments: Typically at least 50% of all new revenue projected for the coming budget year is allocated for what are called “Prior Commitment” items - in other words, those items for which there is little or no discretion with respect to spending decisions. New facilities opening up, such as fire stations, benefit increases for employees (FICA, retirement, life insurance, health care), debt service increases (the result of selling debt approved by the voters), would all fall into this category. In addition, each year, every department budget is re-evaluated and the only automatic adjustments relate to benefits, full funding of merit increases awarded in the previous year, and costs associated with new facilities. The FY2008 Budget includes \$19.5 million in prior commitments, including \$3.2 million for the new debt service on issued bonds, \$5.1 million for public safety, \$6.4 million for benefit increases and the balance of last year’s performance based merit increase, \$2.3 million in human service departments, \$1.9 million in management services, with the balance being allocated primarily in community development and general government. However, approximately \$8.7 million of identified needs have not been funded.

Non-Discretionary Funds: Budget “growth” is often related to increased non-discretionary spending. For example, Federal and State funds are often provided to the county. These funds, while contributing to the “growth” of the budget, are often categorical in nature and restricted as to use. For example, all outside revenues received in the Social Services and Mental Health Support Services departments are restricted in use as are many other revenues received by the county. A specific example is the regional cooperative agreement that the Mental Health Support Services Department has entered into to act as fiscal agent and provide crisis stabilization and intensive residential treatment services to clients on a contract basis. The total cost of the program is paid for from non-county revenues that only “flow through” the county budget. The total budget added since the program began in FY2007 is \$1.2 million. The Department of Social Services provides client-based services as well and receives funding that is mandated for use on those programs. The increase in state and federal funding in the Social Services Department from FY2007 to FY2008 is \$993,800. After adding in another \$100,800 increase in the reimbursement from the City of Colonial Heights (for service to their client base) coupled with the increases between state and federal, the total increase from FY2007 to FY2008 is \$1,094,600 for mandated Social Services programs.

Discretionary Funds: Discretionary funds represent a relatively small proportion (approximately 25%) of the overall increase in growth in the General Fund in FY2008. These funds represent the choices and decisions made throughout the budget development process based on the county’s seven Strategic Goals and policy guidance and direction provided by the Board of Supervisors. In some respects, the FY2008 budget represents a “catch-up” budget, inasmuch as increases in some program areas represent an attempt to restore resources to sufficient levels in order to maintain quality of service levels for our citizens. Adjustments have been made to address increasing costs for curbside recycling, maintenance of aging infrastructure, and fuel costs.

However, our employees continue to analyze ways to improve our processes in order to minimize our costs. For example, the Parks and Recreation Department and Waste and Resource Recovery (WARR) have begun using bio-diesel fuel; employees have reported that they are experiencing fewer headaches and there is a 98% reduction in particulate matter in the environment. The Parks and Recreation Department implemented a new six district consolidated maintenance plan. This plan has saved a tremendous amount of staff travel time, savings of an estimated 1,200 gallons of fuel a month, and has allowed for maintenance to be completed in a shorter time frame.

Capital Project Expenditures: This category of spending includes debt service on general obligation bonds that were overwhelmingly approved by voters in 2004. Debt service expenditures will increase by \$3.2 million in FY2008, due primarily to new debt issues. Additionally, \$5 million is included in this category from FY2006 Results of Operations; these funds have been earmarked to address increases in construction costs for referendum projects, including the Reams-Gordon Branch Library and the Harrowgate Fire and Rescue Station. Finally, approximately \$1 million from BPOL revenue will be set aside pending a decision on the Road Improvement Funding Program. The Road Improvement Funding Program is discussed in more detail below.

It is also worthwhile to note that budget growth is certainly not immune to inflation. A review of the Consumer Price Index (a measure of the average change over time in prices paid for goods and services) reveals that between December, 2005 and December, 2006 the index increased 2.5%.

It is clear that growth in the budget results from many factors. And it is equally clear that, through the clear direction of the Board of Supervisors, the county's financial management practices are second to none. Two examples are noted here. The county enjoys a "triple-A" bond rating from each of the three major bond rating agencies. Chesterfield is in the top 1% of counties across the nation to earn this distinction. Secondly, in the face of increased demand for services, the Board of Supervisors has been able to lower the real estate tax rate by ten cents in 2006 and in 2007 without reducing the high quality of services that residents have come to expect.

Demand for Services

One of the driving forces behind the development of the county budget is the demand for county services. It is an understatement to say that demand for services is intense. To illustrate, I have listed a few examples below that compare FY2002 to FY2006 (unless otherwise noted) statistics:

- Emergency Medical Services (EMS) calls for service have increased 11.6 %
- Police Department calls and assignments increased 8.1 %
- Our public school system is the 4th largest in the state (10,000 more students than Henrico County). The number of new students enrolled at CCPS has averaged 828 over the last five years (FY2003 through FY2007). In three of those five years, the increase was above 1,000 new students.
- Social Services Medicaid cases has increased 67.6 %
- MH/MR/SA customers served has increased 40.5 %
- The average jail population has increased 16.7 %

The provision of public safety, education, social services, and mental health services are basic to local governments which directly impacts our community's quality of life. However, one should focus beyond workload statistics. For example, one objective of the Police Department is to respond to Priority One calls within 3.5 minutes or less. Theoretically, this response time could be set at 4.5 to 5 minutes, thereby reducing the level of county resources required, yet this would negatively impact the quality of services for all residents.

Similarly, our county school system consistently maintains lower pupil-teacher ratios than those required by the Standards of Quality, which enhances the learning environment of our young people. However, there is a significant cost involved in maintaining this lower ratio.

What is important to remember is that the demand for county services does not necessarily increase proportionately to population growth. The demographics and needs of a population are also indicators and drivers of demand for services. Demand will continue to increase for programs serving our seniors and Hispanic populations, two demographic groups that, over the next five to ten years, will grow disproportionately faster than other population segments within the county. These population changes will likely dictate service level increases in most human services related departments as well as for public safety. Future growth in service demands from the impending transfer of federal jobs to Fort Lee is anticipated to significantly impact our school system and bring new residents to the county as well.

The FY2008 Budget Process

The biennial budget is the cornerstone of financial planning for the county. The biennium begins on July 1st of even-numbered years and the second year of the biennium begins on July 1st of odd-numbered years. In the first year of the biennium, the first year's expenditures are appropriated and the second year's expenditures are approved. In the second year, the Board of Supervisors amends and formally adopts the biennium expenditures approved in the first year. The Board cannot adopt a two-year appropriations resolution.

As we plan for the second year of the biennium, our workforce continues to remain focused on our mission of *"Providing a FIRST CHOICE community through excellence in public service."* We recognize that our ability to succeed in this mission requires the combined efforts of your leadership, our citizen and business communities, and a qualified and dedicated workforce. We are fortunate to have such a highly sought after community where individuals can safely live, work, and play.

We also recognize there are challenges ahead of us - needs of an aging population and community, positioning the county for greater economic expansion and sustaining governmental services while providing tax relief in times of strong revenue growth. This financial plan identifies our approach to delivering a balanced solution to these competing demands.

We are working toward our strategic goals through the responsible use of available resources. This financial plan balances revenues and expenditures within available resources. It continues to forecast future resource allocations through updated revenue and expenditure projections for three years beyond the FY2007 and FY2008 biennium. Furthermore, key Board objectives and other immediate priorities helped shape this plan. While this document stands on its own in a condensed format, readers are encouraged to reference the FY2007 budget document for expanded information about the county's strategic plan, policies, performance results, departmental descriptions and initiatives along with detailed budget information.

Our Local Economy

Chesterfield is an integral part of Virginia's capital region, providing a highly skilled labor force for a diverse, expanding and stable economy. This market has not been subject to deep reversals in revenue streams due to specific industry downturns. On the contrary, the county has enjoyed strong economic growth for years.

While the county is primarily suburban and residential in nature, with ample land for future growth, commercial and industrial development has seen a steady, yet strong, expansion over the past decade. Given the status of current new developments - - commercial, industrial and residential - - this development is expected to

continue. Approximately two-thirds of the county is currently undeveloped, with a network of industrial parks with more than 2,600 developable acres available. Chesterfield aggressively promotes economic development, and businesses continue to invest in our county. For example, over the past five years, new business real estate investment has totaled \$660.5 million, with \$171.4 million in 2006 alone. Residents are afforded a variety of employment options in the county, neighboring localities and downtown Richmond. Robust employment opportunities and continued growth in the labor force have kept unemployment levels very low.

Over the past ten years in Chesterfield, the number of jobs has increased 17.5% while population has grown 19.6%. In addition, our employment base has diversified such that not one sector dominates our community. In 1997 the top ten largest employers in the county represented 15.6% of the total jobs – now they represent 11%. From a total tax base perspective, the top ten largest private tax payers now represent 6.3% of the tax base in comparison with 10.5% of the tax base 10 years ago. It is this type of diversification that has insulated us from sudden negative shifts in our economy.

Chesterfield is fortunate to have high household incomes, scoring in the top quartile nationally. This wealth contributes to our economy in the way of buying power for things such as housing, automobiles, and retail merchandise.

With your leadership, Chesterfield has been proactive in seizing opportunities to grow our commercial tax base:

Meadowville Technology Park: For businesses seeking a profitable and stable environment in which to operate, Meadowville Technology Park (MTP) is a superb location. MTP is an attractive site for a wide range of businesses and is especially well suited to serve water-intensive users such as pharmaceutical and semiconductor manufacturers.

The Commonwealth Enterprise Solutions Center - - a two-story, high-tech facility for Northrop Grumman Corp. and Virginia state government, is now under construction and is expected to be completed this summer. The company was chosen by the Virginia Information Technologies Agency (VITA) in late 2005 as part of a \$2 billion deal to modernize the state's technology infrastructure. Northrop Grumman is helping the state manage the computer systems of approximately 90 executive branch agencies, such as the departments of taxation, health, motor vehicles and social services.

Northrop also plans to offer what it can in terms of providing technology services to local governments and places of higher education in the Commonwealth. Northrop expects to start moving in on July 1st, while VITA will arrive about two weeks later. About two-thirds of the roughly 850 state VITA workers have accepted jobs with Northrop, and some 600 will work at Meadowville.

Watkins Centre: Groundbreaking is imminent for the development of Watkins Centre, a major 800 acre economic development project consisting of commercial, industrial and office components. The Board of Supervisors created the Watkins Centre Community Development Authority (CDA) in 2006 to finance a portion of the transportation improvements made necessary by the development, which is located in Midlothian and Matoaca Magisterial Districts north and south of Midlothian Turnpike and west of Route 288. When fully completed, the county expects to realize over \$11 million annually in tax revenue.

Cloverleaf Mall Redevelopment Project: A project to redevelop the site where Cloverleaf Mall sits is expected to do far more than rehabilitate a piece of land that has passed its prime economically. Chesterfield and the company redeveloping the site believe the project will be the catalyst to revitalize the eastern Midlothian Turnpike corridor, a once-thriving area that could once again be a welcoming county gateway.

The Board of Supervisors recently approved the sale of the mall to Charlotte, NC-based Crosland LLC for \$9.2 million plus the cost of purchasing the underlying 46 acres. The county had purchased the mall and 37 acres in 2004. Chippenham Place will be a mixed use project featuring both commercial and residential

development. The project has already attracted Kroger as an anchor commercial tenant. Approximately 500 residences are planned, as well as office and other commercial space.

Crosland is no stranger to the type of redevelopment that will be occurring at the Cloverleaf site. The company is considered one of the Southeast's leading real estate, development and redevelopment companies. The mall will be razed, clearing the way for construction to begin in 2008. Several other existing buildings will be integrated in the development plan as the project moves forward. The development's first phase is expected to be completed in 2009 and the total project completed over the following four to five years, subject to market conditions.

Road Improvement Funding Plan

While the Virginia Department of Transportation is responsible for building and maintaining roads in Chesterfield County, a lack of adequate funding by the state has placed us, along with many other Virginia localities, in the extremely difficult position of having to come up with feasible remedies to those funding shortfalls. There are 4,000 miles of roads in our county. Yet the amount of state funding currently provided to the county will not even pay for improvements to one mile of secondary road.

Over the years, we have invested significant county resources in roads. Chesterfield County has gone as far as to lend VDOT millions of dollars so that improvements could be made to Routes 10 and 360; participated in revenue sharing, or matching funds from other sources to pay for projects; required developers to make road improvements with zoning; issued \$52 million in Powhite Parkway and Route 288 bonds; included a \$40 million transportation bond item on our last referendum; as well as funded numerous other road improvements.

In November 2006, county staff presented the Board with the following options to consider as possible ways of dealing with the growing need for road improvements and new road construction.

- Dedicated business, professional and occupational license revenue
- Dedicated real estate revenue
- Transportation service districts
- Community development authorities
- Road cash proffer revenue
- Subdivision road proffers
- Future bond referenda

Each of these possible options has its pros and cons, and each would generate varying amounts of revenue that the county could use to make road improvements that are urgently needed.

Implementation of the road improvement program has been deferred until FY2009 to give the County an opportunity to learn how much funding will be set aside by VDOT to address Chesterfield road needs. This budget projects that one cent be set aside each fiscal year during FY2009-FY2010 and two cents in FY2011 to address road improvements. Should the Board decide to proceed with the road improvement plan, a decision to set aside real estate taxes for road improvements will need to be reviewed in priority order with other county services.

Additionally, BPOL revenue is planned to be reserved through FY2011 for road improvements. We have a very competitive business, professional and occupational license fee structure that can generate up to \$90 million in new debt capacity over the next ten years.

Our analysis indicates that, through a combination of some of the options listed above, as much as \$300 million could be generated over the next ten years for road improvements and new roads in the county. While this sounds like a large amount, it is important to remember that widening Winterpock Road to four lanes from Hull Street Road to Springford Parkway is projected to cost \$29 million, and there are more than 40 proposed road projects in our six year plan.

The FY2008 Budget

The FY2008 budget, totaling \$1.165 billion represents an increase of 5.62 percent over the FY2007 adopted budget. The general fund, the main operating fund of the county, includes most traditional local government programs such as Police, Fire and Emergency Medical Services, Libraries, and Parks. Debt service of the county (excluding schools), funding for capital projects and fund balance are also budgeted in the general fund. The FY2008 general fund budget includes 86 new positions, for a total of 3,079 full-time positions. All other funds (excluding schools) have an increase of eight positions for a total number of authorized full time positions of 575.

Chesterfield County, Virginia – Total Budget for the FY2007 and FY2008 Biennium

	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended
<i>General Fund</i>	\$663,296,500	\$696,279,500	\$37,049,800	\$733,329,300
<i>School Funds</i>	560,024,800	591,549,900	19,309,900	610,859,800
<i>Appx. Governor's School</i>	4,163,900	4,163,900	801,100	4,965,000
<i>Comprehensive Services</i>	10,230,600	10,626,000	10,800	10,636,800
<i>Grants</i>	13,474,000	12,953,500	(285,500)	12,668,000
<i>Enterprise Funds</i>	131,774,600	77,163,100	14,066,200	91,229,300
<i>Internal Service Funds</i>	24,683,900	25,288,500	5,740,600	31,029,100
<i>Interfund Transfers</i>	<u>(304,240,600)</u>	<u>(320,807,700)</u>	<u>(8,497,500)</u>	<u>(329,305,200)</u>
TOTAL BUDGET	\$1,103,407,700	\$1,097,216,700	\$68,195,400	\$1,165,412,100

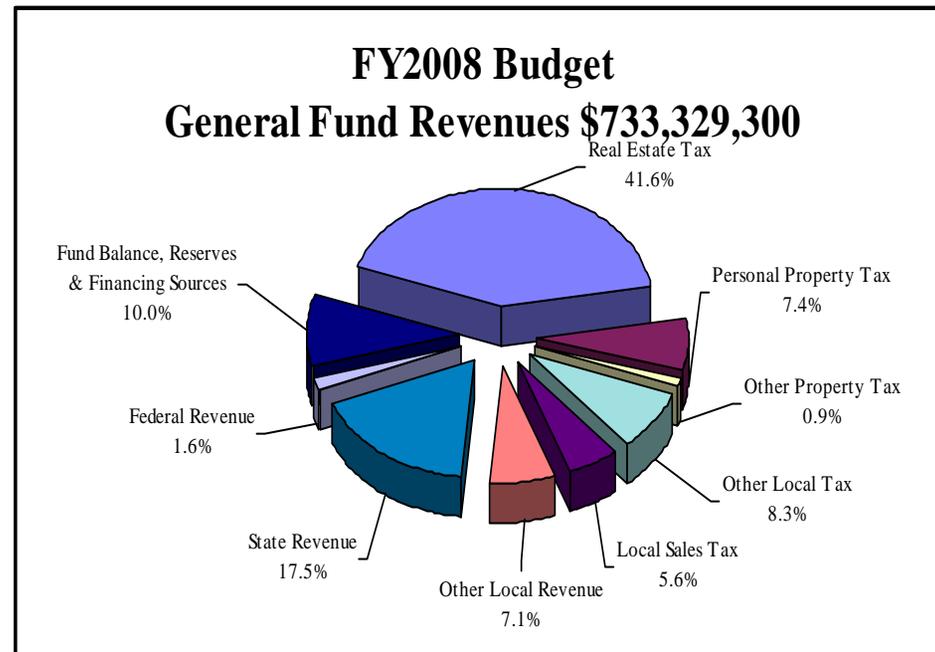
Note: The totals for each activity include transfers out to other funds.

What's In the Budget? - General Fund Revenues

The county relies on many different revenue streams to fund the variety of services offered to our citizens. The general fund includes locally generated revenues as well as federal and state sources. The FY2008 general fund revenues total \$733.3 million representing a 10.6 percent increase from the FY2007 adopted. The FY2008 increase is much healthier than those experienced in the past. It is important to note, however, where that health resides. The largest gains are in real estate taxes that increased \$32.4M, or 12.4 percent, and use of reserves that increased \$10.1M, or 98.0 percent. The increase in use of reserves can be directly attributed to the FY2006 results of operations funding that was designated for county and schools. This funding was added to the FY2008 budget for escalating capital project costs and added \$5M to the transfer to CIP's for county and \$4.2M to the transfer to schools for capital projects. The utility and other tax

categories that include such things as the new combined telecom sales tax, BPOL taxes, motor vehicle registration fee, recordation taxes and others increased \$9.1M over FY2007 or 9.8 percent. It should be noted, however, that while the BPOL tax revenue budget is increasing \$1.2M over the FY2007 adopted level, it is entirely dedicated to the proposed road improvement plan that was deferred and a new and existing business incentive/grant program.

Personal property taxes combined with personal property tax reimbursements from the state are budgeted at \$95.3M reflecting a \$7.3 million increase, or 8.3 percent above that adopted for FY2007. House bill 599 state reimbursement is increasing by \$850,000, state sales tax (which is a pass-thru revenue for schools) is actually reducing by \$2.8 million, state reimbursement for mental health/mental retardation/substance abuse programs is increasing by \$678,300 over FY2007, and state reimbursement for social services programs is increasing by \$343,100. Other state and federal revenues combined reflect an increase of \$1.6 million. Federal pass thru welfare reimbursement for social services programs is increasing \$650,700 over FY2007. The service charges revenue category that includes parks and recreation fees, client fees charged to MH/MR/SA patients, library fines and the like is increasing by \$1.9M. The change in beginning fund balance is \$4.5 million from the FY2007 adopted budget.

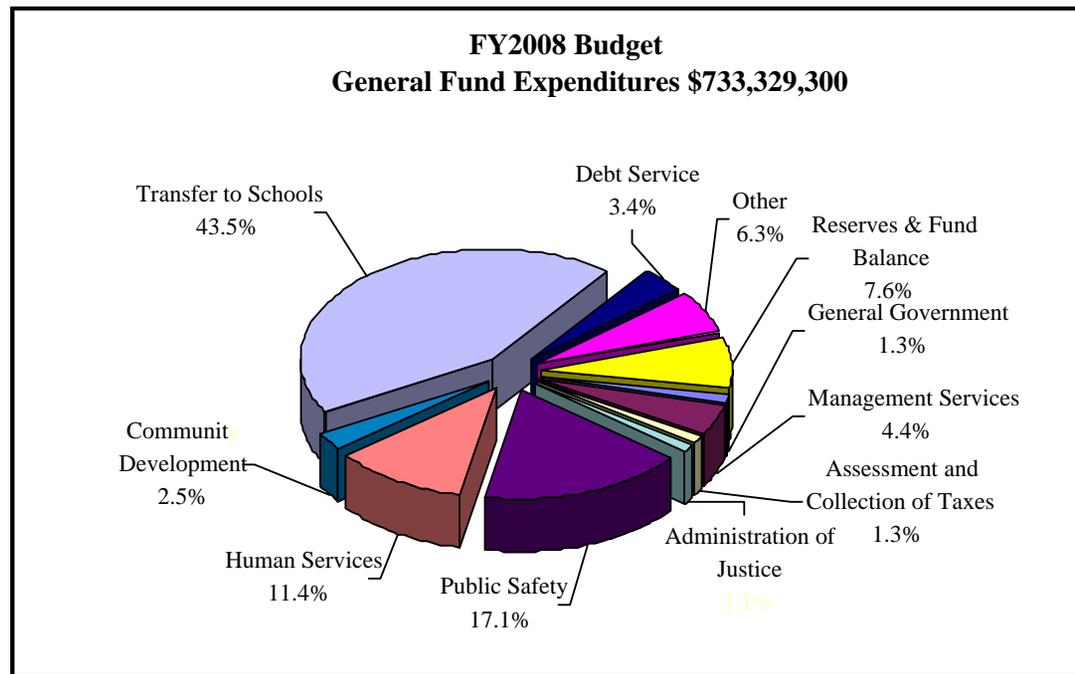


Real property taxes are the county’s main funding source, representing 41.6 percent of the general fund. Residential housing markets (which form the basis for assessments), remain strong, resulting in increased existing valuations. Appreciation of existing residential and commercial properties accounted for well over two-thirds of the overall growth in assessments. While preparing this budget, growth in real estate revenues was evaluated in combination with growth in all

other revenues. Overall growth in revenues must also be considered in context with increases in demand for services. With the exception of real estate taxes, all other revenues combined have grown 9.4 percent between FY2007 and FY2008. Recent trends show annual growth in demand for certain services is nearly five times the growth in the county population. More detailed information on revenues and the economy can be found in the Revenue Analysis section of this document.

General Fund Expenditures

While the FY2008 budget projects higher growth in new revenue than in FY2007, the cost of providing basic services continues to climb. Of the \$70 million in new revenue, \$23.9 million has been allocated to public education. The county's unemployment rate is extremely low, and our organization, like many in both the public and private sectors, is finding it increasingly difficult to recruit and retain high caliber talent. An additional \$10.9 million is allocated for employee benefits including increases in healthcare rates, employee pension plans, the balance of the performance-based merit increase that was approved in FY2007, as well as a four percent performance-based merit increase for eligible county employees in FY2008. The budget also allocates approximately \$8.9 million of the new revenue to public safety, primarily for pay plan adjustments to remain competitive in the marketplace, balance of funding needed for the police facility in the 360 West corridor, increases in local grant matches for police officers, ten new police officer positions, adjustment in fleet and radio shop changes, other operating cost increases, maintenance of the new computer aided dispatching system, and an increase in the Riverside Regional Jail per diem in anticipation of a facility expansion. In Human Services, program adjustments in Mental Health Support Services, Social Services and increases in contract costs for the Comprehensive Services program have been funded. Funding for Access Chesterfield, a specialty transportation service, park facilities maintenance and minor improvements, part time assistance for struggling youth athletic associations, and additional library staff combined with other Human Service adjustments total \$5.9 million. In Management Services, Administration of Justice, and Assessment and Collection, new maintenance workers, balance of funding needed to operate the community development building, upgraded grounds maintenance for the administration buildings, adjustments in the recycling program budget, and operating costs associated with the finance/human resources system and other adjustments cost \$2.7 million. In addition to fund balance, increases in debt service on bonds approved in the 2004 referendum, and pay as you go capital funding, an expanded tax relief for the elderly and disabled program and adjustments in other departments or programs have been funded with \$17.9 million of the new revenue. An additional \$1.2 million of the increased revenue remains set aside for the deferred road improvement program and for economic development incentives/grant program for businesses.



The general fund budget includes \$323,663,400 in transfers to other funds such as schools, grants, comprehensive services, etc. Department requests totaling approximately \$8.7 million have not been funded in FY2008. Public Safety comprises the largest portion of these requests, with 10 police officers making up \$1.1 million of the \$4.0 million request. Additional funding requests in Human Services total \$1.7 million, the largest portion due to needs in the Mental Health and in the Parks and Recreation department. Requests in Management Services total \$1.7 million the majority of which would address needs in General Services and Information Systems Technology. Other additional funding requests in Administration of Justice, General Government, and Community Development department's totals \$1.3 million which include requests for other departmental staffing functions related to the county's new In-Focus financial system.

Capital Improvement Program

The Capital Improvement Program (CIP) serves as a planning tool for the efficient, effective, and equitable distribution of public improvements throughout the county. The FY2008-2012 CIP totals \$624.3 million and is comprised of county improvements of \$237.1 million, School Board improvements of \$206.8 million, and Utilities Department improvements of \$180.4 million. The projects detailed in this document will enable us to address critical capital facility demands yet adhere to our established financial management policies.

This year's CIP continues the priorities established in the November 2004 bond referendum that was overwhelmingly supported by the voters. Revised construction estimates are being driven primarily by increased costs for materials such as steel and concrete due to high demand in overseas markets. We have adjusted project estimates and funding levels to reflect these expected increased costs.

The School Board has approved its 2008-2012 Capital Improvement Program. The projects included in the Schools Capital Improvement Plan for the first four years (2008-2011) are identical to those included in the previous plan and shared with voters prior to the referendum with the exception of additional funding to

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more rapidly address the backlog of costly maintenance items (such as new roofs, replacement heating/air-conditioning units, etc.) and funding for the replacement Clover Hill High School has been increased by \$5.8 million to allow for anticipated construction cost increases.

The Utilities Department capital improvement program includes funding for major improvements at the Proctor’s Creek wastewater treatment plant and contributes funds to the City of Richmond’s water treatment facilities that serve Chesterfield customers. The department is preparing to begin construction of the water utility infrastructure necessary to address growth in the western corridor of the county. The majority of the costs for projects in the Utilities CIP occurs over the next four years and goes beyond the department’s cash flow capabilities during that short time period. In order to complete the projects when they are needed, the department anticipates selling approximately \$50 million in bonds during the FY2009 budget period. Projected revenues will be sufficient to cover debt service expenses.

School Funds

Next month the School Board is scheduled to approve amendments to the School’s Financial Plan for FY2008 totaling \$610.9 million. The FY2008 total school operating budget represents an increase of \$50.9 million or 9.1 percent over the FY2007 adopted. Student enrollment is estimated at 58,996, an increase of approximately 1,066 students over the actual September 30, 2006 membership of 57,930 in FY2007. State funding represents 38.6 percent of the total revenue in FY2008. The FY2008 budget includes a transfer from the county general fund of \$318.8 million that represents an increase of \$23.9 million, or eight percent, over the FY2007 adopted level. More than 25 percent of the available new resources for schools have been dedicated to providing a four percent salary increase to all eligible employees at an increased cost of \$13.4 million. The schools’ capital project reserve consumed an additional \$9.1 million to address school capital facility needs. Changes in benefits for employees added nearly \$7.0 million, debt service increases absorbed \$4.3 million, the opening of two new elementary schools will cost \$1.9 million, special programs, safety nets for students, and textbooks combined added \$7 million. The student growth cost is estimated at \$1.3 million, math and reading support at all grade levels cost is \$3.5 million, and other changes totaling \$3.4 million have been funded for FY2008. This document contains a synopsis of the school board’s approved budget.

Chesterfield County, Virginia – Total School Budget for the FY2007 and FY2008 Biennium

	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended
<i>School Operations</i>	\$560,024,800	\$591,549,900	\$ 22,270,200	\$610,859,800
<i>Appomattox Governor’s School</i>	4,163,900	4,163,900	801,100	4,965,000

For a summary list of changes from the FY2008 Approved to the FY2008 Amended budget, refer to the School Operating Fund section located within this document. More detailed information regarding the school budget can be found in the School Board’s Approved FY2008 Financial Plan.

Summary

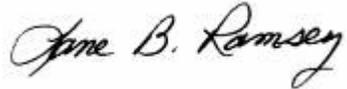
The budget represents the Administration’s best effort to strike a delicate balance between available funding levels and the diversified array of services offered to citizens. I am confident we will find ways to satisfy the most important of priorities, while looking for ways to continually improve on what we do. Although

few new services and programs have been added, productivity enhancements will continue to be advanced by our front line employees utilizing the TQI philosophy.

Through these efforts we will preserve existing services to fulfill our mission statement: PROVIDING A **FIRST CHOICE** COMMUNITY THROUGH EXCELLENCE IN PUBLIC SERVICE.

I would like to thank our staff for their many hours of hard work and their contribution to the development of this budget. The input of the Board of Supervisors in establishing priorities is vital. The amount of time devoted by the Budget and Audit Committee of the Board of Supervisors is also greatly appreciated.

Sincerely,

A handwritten signature in black ink that reads "Lane B. Ramsey". The signature is written in a cursive, flowing style.

Lane B. Ramsey
County Administrator

CONSOLIDATED REVENUE SUMMARY FY2008 AMENDED FOR ALL FUNDS

Revenue Sources:

	<u>General Fund</u>	<u>School Fund</u>	<u>Comprehensive Services</u>	<u>Grants</u>	<u>Vehicle and Communications Maintenance</u>
Real Estate Taxes	\$304,702,600				
Personal Property	54,371,600				
Other Property	6,950,000				
Utility & Other Local Taxes	102,006,400				
Permits, Fines, etc.	8,836,000				
Charges for Services	27,373,400	\$19,054,000		\$2,744,900	\$18,619,800
Miscellaneous and Recovered Costs	12,166,900		\$211,400	281,000	
State Funding	128,114,000	218,756,200	5,460,100	3,167,400	
Federal Funding	11,523,100	24,888,100		3,500,500	
Other Financing Sources	20,898,400	27,700,300			
Use of Money and Property	3,857,600	5,644,800			
REVENUE GENERATED WITHIN FUND	\$680,800,000	\$296,043,400	\$5,671,500	\$9,693,800	\$18,619,800
Transfers from Other funds	\$2,584,300	\$318,781,400	\$4,965,300	\$2,974,200	
Beginning Fund Balance	49,945,000	1,000,000			
AVAILABLE SOURCES	\$733,329,300	\$615,824,800	\$10,636,800	\$12,668,000	\$18,619,800

**CONSOLIDATED REVENUE SUMMARY
FY2008 AMENDED FOR ALL FUNDS**

<u>Risk Management</u>	<u>Capital Projects Management</u>	<u>Airport</u>	<u>Utilities</u>	<u>Transfers from Other Funds</u>	<u>Total</u>	<u>Percent</u>
					\$304,702,600	27.5%
					54,371,600	4.9%
					6,950,000	0.6%
					102,006,400	9.2%
					8,836,000	0.8%
\$6,793,600	\$771,500	\$723,200	\$81,485,900		157,566,300	14.2%
		10,200			12,669,500	1.1%
					355,497,700	32.0%
					39,911,700	3.6%
					48,598,700	4.4%
			9,010,000		18,512,400	1.7%
						0.0%
						0.0%
\$6,793,600	\$771,500	\$733,400	\$90,495,900	\$0	\$1,109,622,900	100.0%
				(\$329,305,200)	\$0	
\$4,844,200					55,789,200	
\$11,637,800	\$771,500	\$733,400	\$90,495,900	(\$329,305,200)	\$1,165,412,100	100.0%

**CONSOLIDATED EXPENDITURE SUMMARY
FY2008 AMENDED FOR ALL FUNDS**

Expenditures:

	<u>General Fund</u>	<u>School Fund</u>	<u>Comprehensive Services</u>	<u>Grants</u>	<u>Vehicle and Communications Maintenance</u>
General Government	\$9,151,700				
Management Services	32,520,800			\$26,000	\$18,619,800
Assessment and Collection of Taxes	9,794,200				
Administration of Justice	7,941,000			494,100	
Public Safety	125,656,000			3,570,000	
Human Services	83,482,800		\$10,636,800	6,764,400	
Community Development	18,606,800			1,813,500	
Education	318,781,400	\$550,716,657			
Debt Service	25,110,200	44,500,600			
Miscellaneous	23,128,400				
Reserves	5,030,300	17,635,350			
Transfer to Other Funds	23,180,700				
TOTAL EXPENDITURES	\$682,384,300	\$612,852,607	\$10,636,800	\$12,668,000	\$18,619,800
Ending Fund Balance	\$50,945,000	\$2,972,193			
TOTAL BUDGET	\$733,329,300	\$615,824,800	\$10,636,800	\$12,668,000	\$18,619,800

**CONSOLIDATED EXPENDITURE SUMMARY
FY2008 AMENDED FOR ALL FUNDS**

<u>Risk Management</u>	<u>Capital Projects Management</u>	<u>Airport</u>	<u>Utilities</u>	<u>Transfers from Other Funds</u>	<u>Total</u>	<u>Percent</u>
					\$9,151,700	0.8%
\$6,793,600	\$771,500	\$733,400			59,465,100	5.4%
					9,794,200	0.9%
				(\$32,700)	8,402,400	0.8%
				(718,200)	128,507,800	11.6%
				(7,188,600)	93,695,400	8.5%
			\$77,046,100	(2,452,600)	95,013,800	8.6%
				(318,781,400)	550,716,657	49.8%
			13,449,800	(131,700)	82,928,900	7.5%
					23,128,400	2.1%
			0		22,665,650	2.0%
					23,180,700	2.1%
\$6,793,600	\$771,500	\$733,400	\$90,495,900	(\$329,305,200)	\$1,106,650,707	100.0%
\$4,844,200					\$58,761,393	
\$11,637,800	\$771,500	\$733,400	\$90,495,900	(\$329,305,200)	\$1,165,412,100	100.0%

GENERAL FUND REVENUES

	Biennium					Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 Actual	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended				
<u>Estimated Revenues:</u>									
From Local Sources									
Real Estate Taxes	\$253,606,555	\$273,478,000	\$293,907,200	\$10,795,400	\$304,702,600	11.4%	\$334,646,800	\$361,729,400	\$387,597,600
Other Property Taxes	56,816,317	53,245,800	56,013,500	5,308,100	61,321,600	15.2%	64,427,800	67,637,900	70,945,900
Other Local Taxes	98,358,649	92,938,300	95,559,600	6,446,800	102,006,400	9.8%	107,252,700	112,321,200	117,095,400
Permits and Fees	7,370,379	6,976,900	7,109,300	408,200	7,517,500	7.7%	7,945,000	8,036,300	8,127,400
Fines and Forfeitures	1,682,991	1,468,500	1,468,500	(150,000)	1,318,500	-10.2%	1,338,500	1,358,500	1,378,500
Other Local Revenue	<u>43,760,065</u>	<u>38,551,700</u>	<u>39,271,800</u>	<u>4,126,100</u>	<u>43,397,900</u>	12.6%	<u>47,031,200</u>	<u>47,683,600</u>	<u>48,343,800</u>
Subtotal Local Sources	\$461,594,956	\$466,659,200	\$493,329,900	\$26,934,600	\$520,264,500	11.5%	\$562,642,000	\$598,766,900	\$633,488,600
Other Agencies									
State Revenue	\$120,060,371	\$127,410,600	\$131,684,200	(\$3,570,200)	\$128,114,000	0.6%	\$132,082,800	\$135,505,100	\$138,768,900
Federal Revenue	<u>10,005,985</u>	<u>10,831,200</u>	<u>10,963,600</u>	<u>559,500</u>	<u>11,523,100</u>	6.4%	<u>12,078,200</u>	<u>12,633,200</u>	<u>12,688,200</u>
Subtotal Other Agencies	\$130,066,356	\$138,241,800	\$142,647,800	(\$3,010,700)	\$139,637,100	1.0%	\$144,161,000	\$148,138,300	\$151,457,100
Other Sources									
Transfers and Reserves	\$8,646,747	\$12,995,500	\$13,901,800	\$9,580,900	\$23,482,700	80.7%	\$12,400,900	\$11,609,700	\$12,109,900
Undesig. Fund Balance, Beginning	<u>\$56,277,458</u>	<u>\$45,400,000</u>	<u>\$46,400,000</u>	<u>\$3,545,000</u>	<u>\$49,945,000</u>	0.0%	<u>\$50,945,000</u>	<u>\$53,495,000</u>	<u>\$56,395,000</u>
Total Transf., Reserves, and Fund Balance	\$64,924,205	\$58,395,500	\$60,301,800	\$13,125,900	\$73,427,700	25.7%	\$63,345,900	\$65,104,700	\$68,504,900
Total General Fund Revenues	\$656,585,517	\$663,296,500	\$696,279,500	\$37,049,800	\$733,329,300	10.6%	\$770,148,900	\$812,009,900	\$853,450,600

GENERAL FUND EXPENDITURES

	Biennium									
	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amendments</u>	<u>FY2008 Amended</u>	<u>Change FY2007 to FY2008</u>				
<u>Estimated Expenditures:</u>										
General Government	\$7,660,973	\$7,945,900	\$8,175,300	\$976,400	\$9,151,700	15.2%	\$9,407,900	\$9,453,000	\$9,459,000	
Management Services	27,967,799	29,955,900	31,054,900	1,465,900	32,520,800	8.6%	33,256,300	33,211,300	33,226,300	
Assessment and Collection of Taxes	9,013,041	9,513,500	9,712,000	82,200	9,794,200	3.0%	9,872,600	9,872,600	9,872,600	
Administration of Justice	6,741,370	7,062,800	7,220,300	720,700	7,941,000	12.4%	8,029,300	8,029,300	8,029,300	
Public Safety	110,047,979	113,543,200	118,608,200	7,047,800	125,656,000	10.7%	126,896,000	128,454,400	129,830,000	
Human Services	70,182,767	76,607,200	78,472,400	5,010,400	83,482,800	9.0%	86,067,700	88,144,800	89,467,000	
Community Development	16,144,112	17,186,500	17,685,600	921,200	18,606,800	8.3%	18,845,800	18,850,000	18,851,800	
<u>Miscellaneous:</u>										
Non-Departmental	\$659,526	\$260,000	\$260,000	\$0	\$260,000	0.0%	\$260,000	\$260,000	\$260,000	
Community Contracts	1,970,819	2,069,600	2,043,400	243,400	2,286,800	10.5%	2,566,300	2,666,300	2,766,300	
Convention Center	4,026,848	3,993,500	4,073,400	0	4,073,400	2.0%	4,154,900	4,238,000	4,322,800	
Debt Service	16,619,296	21,928,600	25,098,000	12,200	25,110,200	14.5%	29,309,800	29,633,200	31,214,300	
Employee Benefits	1,354,721	5,245,600	5,643,400	3,769,900	9,413,300	79.5%	16,736,400	23,960,300	31,123,400	
Intracounty Hydrant Protection	1,214,500	2,452,600	2,452,600	0	2,452,600	0.0%	2,452,600	2,452,600	2,452,600	
Interest Paid on Taxes	111,930	64,000	64,000	60,000	124,000	93.8%	124,000	124,000	124,000	
Tax Relief for Elderly	<u>2,517,245</u>	<u>3,433,600</u>	<u>4,305,400</u>	<u>(605,200)</u>	<u>3,700,200</u>	7.8%	<u>3,885,200</u>	<u>4,079,600</u>	<u>4,079,600</u>	
Total Miscellaneous	\$28,474,884	\$39,447,500	\$43,940,200	\$3,480,300	\$47,420,500	20.2%	\$59,489,200	\$67,414,000	\$76,343,000	
District Improvement Funds	\$541,753	\$663,400	\$668,100	\$150,000	\$818,100	23.3%	\$846,200	\$875,700	\$906,700	

GENERAL FUND EXPENDITURES

	Biennium						Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 <u>Actual</u>	FY2007 <u>Adopted</u>	FY2008 <u>Approved</u>	FY2008 <u>Amendments</u>	FY2008 <u>Amended</u>	FY2008 <u>Amended</u>				
<u>Transfers:</u>										
Grants*	\$1,480,612	\$1,791,300	\$1,958,600	\$193,500	\$2,152,100	20.1%	\$2,114,300	\$2,130,500	\$2,147,200	
Schools Operating	261,072,057	286,336,600	301,393,500	17,387,900	318,781,400	11.3%	331,669,000	352,532,300	371,036,700	
Schools CIP Reserve	7,295,518	8,512,400	9,368,500	(9,368,500)	0	-100.0%	0	0	0	
Risk Management Fund	1,857,255	0	0	0	0	0%	0	0	0	
Comprehensive Services	2,144,300	2,324,700	2,581,700	148,200	2,729,900	17.4%	2,729,900	2,729,900	2,729,900	
Transfer to Capital Projects	20,600,576	14,355,700	12,883,200	5,390,700	18,273,900	27.3%	18,408,600	13,378,500	15,253,400	
Airport Fund	175,585	3,200	3,200	21,600	24,800	675.0%	85,100	8,000	387,600	
Water Operating Fund	<u>9,567</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0%	<u>0</u>	<u>0</u>	<u>0</u>	
Total Transfers	\$294,635,471	\$313,323,900	\$328,188,700	\$13,773,400	\$341,962,100	9.1%	\$355,006,900	\$370,779,200	\$391,554,800	
<u>Reserves:</u>										
Pay-As-You-Go Capital Projects	\$13,730,814	\$732,200	\$2,601,600	\$842,600	\$3,444,200	370.4%	\$0	\$6,136,600	\$5,508,900	
Road and Existing Business Incentive Reserve	0	0	0	1,200,000	1,200,000	N/A	5,150,000	6,200,000	11,000,000	
Program Enhancements	0	0	392,400	(6,300)	386,100	0%	3,786,000	8,194,000	10,031,200	
Mobile Phone Tax Reserve	0	114,500	259,800	(259,800)	0	-100.0%	0	0	0	
911 Public Safety Reserve	0	800,000	900,000	(900,000)	0	-100.0%	0	0	0	
Undesignated Fund Bal., Ending	<u>71,444,555</u>	<u>46,400,000</u>	<u>48,400,000</u>	<u>2,545,000</u>	<u>50,945,000</u>	9.8%	<u>53,495,000</u>	<u>56,395,000</u>	<u>59,370,000</u>	
Total Reserves	\$85,175,369	\$48,046,700	\$52,553,800	\$3,421,500	\$55,975,300	16.5%	\$62,431,000	\$76,925,600	\$85,910,100	
Total General Fund Expenditures										
	\$656,585,517	\$663,296,500	\$696,279,500	\$37,049,800	\$733,329,300	10.6%	\$770,148,900	\$812,009,900	\$853,450,600	

*Does not include transfers to grants which are reflected in individual departments as noted on divisional header sheets.

AIRPORT

	Biennium					Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 Actual	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended				
Revenues:									
Sales of Supplies	\$158,451	\$76,400	\$77,400	(\$1,000)	\$76,400	0.0%	\$76,400	\$76,400	\$76,400
Rental Fees	554,643	620,000	649,500	(2,700)	646,800	4.3%	646,800	646,800	646,800
Misc. Revenue	79,433	10,200	10,200	0	10,200	0.0%	10,200	10,200	10,200
Total Revenues	\$792,527	\$706,600	\$737,100	(\$3,700)	\$733,400	3.8%	\$733,400	\$733,400	\$733,400
Expenditures:									
Personnel	\$271,380	\$330,600	\$338,900	(\$20,900)	\$318,000	-3.8%	\$318,000	\$318,000	\$318,000
Operating Expenses	432,253	376,000	398,200	17,200	415,400	10.5%	415,400	415,400	415,400
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$703,633	\$706,600	\$737,100	(\$3,700)	\$733,400	3.8%	\$733,400	\$733,400	\$733,400
To (From) Retained Earnings	\$88,894	\$0	\$0	\$0	\$0	NA	\$0	\$0	\$0
Total Expenditures & Retained Earnings	\$792,527	\$706,600	\$737,100	(\$3,700)	\$733,400	3.8%	\$733,400	\$733,400	\$733,400

CAPITAL PROJECTS MANAGEMENT

Biennium

	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>to FY2008</u>	<u>FY2009</u> <u>Projected</u>	<u>FY2010</u> <u>Projected</u>	<u>FY2011</u> <u>Projected</u>
<u>Revenues:</u>									
Service Charges	\$645,577	\$618,500	\$646,400	\$125,100	\$771,500	24.7%	\$771,500	\$771,500	\$771,500
Total Revenues	\$645,577	\$618,500	\$646,400	\$125,100	\$771,500	24.7%	\$771,500	\$771,500	\$771,500
<u>Expenditures:</u>									
Personnel	\$500,477	\$497,100	\$515,100	\$128,000	\$643,100	29.4%	\$643,100	\$643,100	\$643,100
Operating Expenses	120,950	121,400	131,300	(2,900)	128,400	5.8%	128,400	128,400	134,400
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$621,427	\$618,500	\$646,400	\$125,100	\$771,500	24.7%	\$771,500	\$771,500	\$777,500
To (From) Retained Earnings:	\$24,150	\$0	\$0	\$0	\$0	N/A	\$0	\$0	(\$6,000)
Total Expenditures and Retained Earnings	\$645,577	\$618,500	\$646,400	\$125,100	\$771,500	24.7%	\$771,500	\$771,500	\$771,500

COMPREHENSIVE SERVICES

	<u>Biennium</u>						<u>Change</u> <u>FY2007</u> <u>To FY2008</u>	<u>FY2009</u> <u>Projected</u>	<u>FY2010</u> <u>Projected</u>	<u>FY2011</u> <u>Projected</u>
	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>					
<u>Revenues:</u>										
Reimbursement, Colonial Heights	\$218,516	\$200,600	\$200,600	\$10,800	\$211,400	5.4%	\$212,500	\$213,600	\$215,800	
State Aid, Comp. Services	3,964,738	5,345,900	5,345,900	0	5,345,900	0.0%	5,345,900	5,345,900	5,345,900	
State Aid, Comp. Svcs.-Medicaid	608,900	342,200	342,200	(228,000)	114,200	-66.6%	114,200	114,200	114,200	
Transfer from Social Services	445,200	445,200	445,200	0	445,200	0.0%	445,200	445,200	445,200	
Transfer from Schools	1,488,500	1,572,000	1,710,400	79,800	1,790,200	13.9%	1,790,200	1,790,200	1,790,200	
Transfer from General Fund	2,144,300	2,324,700	2,581,700	148,200	2,729,900	17.4%	2,729,900	2,729,900	2,729,900	
Use of Retained Earnings	0	0	0	0	0	N/A	0	0	0	
Total Revenues	\$8,870,154	\$10,230,600	\$10,626,000	\$10,800	\$10,636,800	4.0%	\$10,637,900	\$10,639,000	\$10,641,200	
<u>Expenditures</u>										
Operating Expenditures	\$8,259,602	\$10,230,600	\$10,626,000	\$10,800	\$10,636,800	4.0%	\$10,637,900	\$10,639,000	\$10,641,200	
To Retained Earnings	610,552	0	0	0	0	N/A	0	0	0	
Total Expenditures and Retained Earnings	\$8,870,154	\$10,230,600	\$10,626,000	\$10,800	\$10,636,800	4.0%	\$10,637,900	\$10,639,000	\$10,641,200	

GRANTS

	<u>Biennium</u>									
	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2008</u>	<u>FY2008</u>	<u>Change</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	
	<u>Actual</u>	<u>Adopted</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	
<u>Revenues:</u>										
From Other Governments	\$10,860,475	\$10,561,000	\$10,229,400	(\$535,600)	\$9,693,800	-8.2%	\$9,693,800	\$9,693,800	\$9,693,800	
Operating Transfers from Other Funds	1,875,323	2,913,000	2,724,100	250,100	2,974,200	2.1%	2,893,500	2,909,700	2,926,400	
Total Revenues and Other Financing Sources										
	\$12,735,798	\$13,474,000	\$12,953,500	(\$285,500)	\$12,668,000	-6.0%	\$12,587,300	\$12,603,500	\$12,620,200	
<u>Expenditures:</u>										
Adult Drug Court	\$1,202,647	\$796,400	\$796,400	(\$60,200)	\$736,200	-7.6%	\$737,800	\$737,800	\$737,800	
Clerk of the Circuit Court Technology Trust Fund	237,040	525,000	525,000	(125,000)	400,000	-23.8%	400,000	400,000	400,000	
Community Corrections Services:				0						
Domestic Violence Resource Center	88,677	84,700	87,400	26,800	114,200	34.8%	89,100	89,100	89,100	
Domestic Violence Victim Advocate (V-STOP)	44,781	36,600	32,800	2,200	35,000	-4.4%	35,000	35,000	35,000	
Options	76,392	68,800	69,600	(1,400)	68,200	-0.9%	68,200	68,200	68,200	
Post-Trial	1,568,335	1,670,100	1,682,000	77,600	1,759,600	5.4%	1,771,300	1,771,300	1,771,300	
Pretrial	401,541	424,000	426,600	45,900	472,500	11.4%	475,400	475,400	475,400	
Targeted Capacity Expansion	266,309	0	0	0	0	N/A	0	0	0	
Community Development Block Grant	1,657,662	2,271,600	2,271,600	(458,100)	1,813,500	-20.2%	1,813,500	1,813,500	1,813,500	
Community Services Board Part C	518,550	533,900	540,400	132,300	672,700	26.0%	672,700	672,700	672,700	
Domestic Violence Prosecutor	77,950	90,800	91,600	2,500	94,100	3.6%	94,100	94,100	94,100	
Families First	388,385	470,600	480,500	(6,200)	474,300	0.8%	474,300	474,300	474,300	
Fire and EMS Revenue Recovery	2,368,158	2,949,200	2,599,200	10,800	2,610,000	-11.5%	2,610,000	2,610,000	2,610,000	
Juvenile Drug Court	362,204	355,000	485,000	0	485,000	36.6%	485,000	485,000	485,000	
Litter Grant	28,760	26,000	26,000	0	26,000	0%	26,000	26,000	26,000	

GRANTS

	<u>Biennium</u>						<u>Change FY2007 to FY2008</u>	<u>FY2009 Projected</u>	<u>FY2010 Projected</u>	<u>FY2011 Projected</u>
	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amendments</u>	<u>FY2008 Amended</u>					
Police Grants:										
COPS/UHP	\$863,675	\$1,041,500	\$747,600	\$130,000	\$877,600	-15.7%	\$834,700	\$834,700	\$834,700	
Domestic Violence Coordinator	50,036	47,600	47,600	2,200	49,800	4.6%	49,800	49,800	49,800	
COPS in Schools	83,581	89,400	29,100	3,500	32,600	-63.5%	32,600	32,600	32,600	
Project Exile Grant (Commonwealth's Attorney)	136,509	137,600	140,600	(140,600)	0	-100.0%	0	0	0	
USDA Grant - Juvenile Detention	91,407	40,000	40,000	0	40,000	0%	40,000	40,000	40,000	
USDA Grant - Youth Group Home	22,814	0	0	22,500	22,500	N/A	22,500	22,500	22,500	
Victim/Witness Assistance	385,306	419,100	425,500	7,500	433,000	3.3%	433,000	433,000	433,000	
Virginia Juvenile Community Crime Control Act (VJCCCA)	1,332,859	1,396,100	1,409,000	42,200	1,451,200	3.9%	1,422,300	1,438,500	1,455,200	
Total Expenditures	\$12,253,579	\$13,474,000	\$12,953,500	(\$285,500)	\$12,668,000	-6.0%	\$12,587,300	\$12,603,500	\$12,620,200	

- 1) The expenditure deadline for the Targeted Capacity Expansion (Dual Treatment Track) grant funds was extended from Sept. 30, 2005 to June 30, 2006 for Community Corrections Svcs. An additional \$338,100 grant received for the Dual Treatment Track program was appropriated during FY2007, outside of the budget adoption process.
- 2) Fire and EMS Revenue Recovery transferred from Fire/EMS to a Public Safety special revenue fund effective with the FY2007 budget. \$450,000 in FY2007 revenue has been restated to correctly reflect the funding source as an operating transfer.
- 3) The state ceased funding Project Exile beginning in FY2007. Notification of the cut was received after the county's FY2007 budget was adopted. Funding for FY2008 and beyond is not expected.
- 4) Juvenile Drug Court received \$130,000 in general fund support to replace federal grant dollars lost in FY2006.

RISK MANAGEMENT

	Biennium					Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 Actual	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended				
Revenues:									
Operating Revenues	\$5,552,422	\$6,967,400	\$6,967,400	(\$173,800)	\$6,793,600	-2.5%	\$6,793,600	\$6,793,600	\$6,793,600
Change in claims actuarial estimates	3,067,056	0	0	0	0	0.0%	0	0	0
Non-operating revenues	343,193	0	0	0	0	0.0%	0	0	0
Transfers in	<u>1,857,255</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	\$10,819,926	\$6,967,400	\$6,967,400	(\$173,800)	\$6,793,600	-2.5%	\$6,793,600	\$6,793,600	\$6,793,600
Beginning Retained Earnings	(\$618,352)	\$1,608,400	\$1,608,400	\$3,235,800	\$4,844,200	201.2%	\$2,844,200	\$2,844,200	\$2,844,200
Total Revenues	\$10,201,574	\$8,575,800	\$8,575,800	\$3,062,000	\$11,637,800	35.7%	\$9,637,800	\$9,637,800	\$9,637,800
Expenditures:									
Personnel	\$1,117,041	\$1,724,300	\$1,724,300	\$42,200	\$1,766,500	2.4%	\$1,766,500	\$1,766,500	\$1,766,500
Operating	4,028,513	5,243,100	5,243,100	(216,000)	5,027,100	-4.1%	5,027,100	5,027,100	5,027,100
Capital	<u>11,801</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	\$5,157,355	\$6,967,400	\$6,967,400	(\$173,800)	\$6,793,600	-2.5%	\$6,793,600	\$6,793,600	\$6,793,600
Ending Retained Earnings	\$5,044,219	\$1,608,400	\$1,608,400	\$3,235,800	\$4,844,200	201.2%	\$2,844,200	\$2,844,200	\$2,844,200
Total Expenditures and Retained Earnings	\$10,201,574	\$8,575,800	\$8,575,800	\$3,062,000	\$11,637,800	35.7%	\$9,637,800	\$9,637,800	\$9,637,800

SCHOOL OPERATING FUND

Biennium

	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>To FY2008</u>	<u>FY2009</u> <u>Projected</u>	<u>FY2010</u> <u>Projected</u>	<u>FY2011</u> <u>Projected</u>
<u>Revenues:</u>									
Local Sources	\$6,579,578	\$5,125,800	\$5,162,200	\$675,000	\$5,837,200	13.9%	\$5,891,700	\$6,068,500	\$6,250,600
State	186,607,132	222,129,600	227,384,700	8,493,300	235,878,000	6.2%	267,721,500	277,091,800	286,790,000
Federal	568,997	380,000	380,000	0	380,000	0.0%	380,000	393,300	407,100
Food Services	19,077,921	17,244,000	17,244,000	1,810,000	19,054,000	10.5%	19,054,000	19,054,000	19,054,000
Grants	22,450,425	22,634,000	22,634,000	65,400	22,699,400	0.3%	22,699,400	22,699,400	22,699,400
Transfer from School CIP	418,737	1,200,000	0	0	0	N/A	0	0	0
Transfer from Food Services	809,222	800,000	800,000	0	800,000	0.0%	800,000	824,000	848,700
Use of Reserves/Loan Proceeds/Int.	30,738	412,400	433,000	246,800	679,800	64.8%	127,200	0	0
Transfer from General Fund									
State Sales Tax	\$47,043,348	\$55,424,600	\$58,489,400	(\$5,877,000)	\$52,612,400	-5.1%	\$55,082,200	\$57,836,300	\$60,728,100
Local Taxes	220,426,809	233,462,510	246,233,985	9,715,415	255,949,400	9.6%	274,457,500	292,617,000	308,213,000
Prior Year Revenue	0	4,127,890	4,060,815	4,184,985	8,245,800	99.8%	0	0	0
Grounds Maintenance	<u>1,627,000</u>	<u>1,834,000</u>	<u>1,977,800</u>	(4,000)	<u>1,973,800</u>	7.6%	<u>2,129,300</u>	<u>2,079,000</u>	<u>2,095,600</u>
Total General Fund:	\$269,097,157	\$294,849,000	\$310,762,000	\$8,019,400	\$318,781,400	8.1%	\$331,669,000	\$352,532,300	\$371,036,700
Deferred Revenue/Use of Rsvs	<u>0</u>	<u>(5,750,000)</u>	<u>5,750,000</u>	<u>0</u>	<u>5,750,000</u>	-200.0%	<u>0</u>	<u>0</u>	<u>0</u>
SubTotal Revenue	\$505,639,907	\$559,024,800	\$590,549,900	\$19,309,900	\$609,859,800	9.1%	\$648,342,800	\$678,663,300	\$707,086,500
Beginning Fund Balance	\$11,696,672	\$1,000,000	\$1,000,000	\$0	\$1,000,000	0.0%	\$2,972,200	\$2,972,200	\$2,972,200
Total Revenues, Transfers, & Reserves									
	\$517,336,580	\$560,024,800	\$591,549,900	\$19,309,900	\$610,859,800	9.1%	\$651,315,000	\$681,635,500	\$710,058,700

SCHOOL OPERATING FUND

Biennium

	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>To FY2008</u>	<u>FY2009</u> <u>Projected</u>	<u>FY2010</u> <u>Projected</u>	<u>FY2011</u> <u>Projected</u>
<u>Expenditures:</u>									
Instruction	\$314,516,134	\$361,244,394	\$384,112,032	\$10,171,348	\$394,283,380	9.1%	\$426,664,900	\$452,669,400	\$476,518,300
Administration / A. & H.	18,078,671	20,194,450	21,045,016	806,950	21,851,966	8.2%	22,726,000	24,453,200	25,064,500
Pupil Transportation	21,096,090	27,516,586	28,716,762	64,184	28,780,946	4.6%	29,932,200	30,830,200	31,909,300
Operations & Maintenance	48,863,356	54,884,385	56,115,203	992,962	57,108,165	4.1%	62,819,000	64,703,600	66,968,200
Debt Service	39,363,689	41,841,800	46,669,701	(2,169,101)	44,500,600	6.4%	52,632,600	51,845,800	51,932,100
Grants	23,003,471	22,634,000	22,634,000	65,400	22,699,400	0.3%	22,699,400	22,699,400	22,699,400
Food Service	16,417,492	17,244,000	17,244,000	1,810,000	19,054,000	10.5%	19,054,000	19,054,000	19,054,000
Grounds Maintenance	1,627,000	1,834,000	1,977,800	(4,000)	1,973,800	7.6%	1,977,800	2,079,000	2,095,600
Reserves and Fund Balance	26,345,578	4,118,785	3,666,886	(694,693)	2,972,193	-27.8%	2,972,200	2,972,200	2,972,200
Reserve for Capital Projects	8,025,100	8,512,400	9,368,500	8,266,850	17,635,350	107.2%	9,836,900	10,328,700	10,845,100
Total Expenditures	\$517,336,580	\$560,024,800	\$591,549,900	\$19,309,900	\$610,859,800	9.1%	\$651,315,000	\$681,635,500	\$710,058,700
Appomattox Governor's School	\$3,435,300	\$4,163,900	\$4,163,900	\$801,100	\$4,965,000	19.2%	\$4,965,000	\$4,965,000	\$4,965,000

Note: Beginning with the FY2007 Adopted Budget and beyond, the School Construction Management function has been included in the school operating fund. Previously this function was recorded in the school capital projects fund.

UTILITIES

Biennium

	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>to FY2008</u>	<u>FY2009</u> <u>Projected</u>	<u>FY2010</u> <u>Projected</u>	<u>FY2011</u> <u>Projected</u>
<u>Revenues:</u>									
Water	\$42,800,721	\$40,580,900	\$40,580,900	\$3,800,200	\$44,381,100	9.4%	\$45,712,500	\$47,083,900	\$48,496,400
Wastewater	34,551,717	34,145,400	34,145,400	2,959,400	37,104,800	8.7%	38,217,900	39,364,400	40,545,300
Used from Reserves	0	56,341,700	1,699,700	7,310,300	9,010,000	-84.0%	81,807,900	0	0
Total Revenues	\$77,352,438	\$131,068,000	\$76,426,000	\$14,069,900	\$90,495,900	-31.0%	\$165,738,300	\$86,448,300	\$89,041,700
<u>Expenditures:</u>									
Water	\$25,086,408	\$28,468,500	\$29,315,600	\$6,709,600	\$36,025,200	26.5%	\$37,628,200	\$33,903,800	\$33,535,300
Wastewater	24,690,593	25,674,500	25,795,600	1,440,100	27,235,700	6.1%	34,120,100	26,198,300	24,910,100
Transfer to CIP-Water	7,731,072	47,350,000	12,965,000	3,770,000	16,735,000	-64.7%	24,490,000	8,575,000	14,385,000
Transfer to CIP-Wastewater	9,125,100	29,575,000	4,400,000	6,100,000	10,500,000	-64.5%	69,500,000	4,250,000	5,950,000
Transfer to Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$66,633,173	\$131,068,000	\$72,476,200	\$18,019,700	\$90,495,900	-31.0%	\$165,738,300	\$72,927,100	\$78,780,400
<u>To Retained Earnings:</u>									
Water Fund	\$9,983,241	\$0	\$0	\$0	\$0	0.0%	\$0	\$4,605,100	\$576,100
Wastewater Fund	<u>736,024</u>	<u>0</u>	<u>3,949,800</u>	<u>(3,949,800)</u>	<u>0</u>	-100.0%	<u>0</u>	<u>8,916,100</u>	<u>9,685,200</u>
Total Retained Earnings:	\$10,719,265	\$0	\$3,949,800	(\$3,949,800)	0	-100.0%	\$0	\$13,521,200	\$10,261,300
Total Expenditures & Retained Earnings	\$77,352,438	\$131,068,000	\$76,426,000	\$14,069,900	\$90,495,900	-31.0%	\$165,738,300	\$86,448,300	\$89,041,700

VEHICLE AND COMMUNICATION MAINTENANCE

Biennium

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2008</u>	<u>FY2008</u>	<u>Change</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
<u>Revenues:</u>									
Fleet Management Charges	\$14,975,737	\$13,506,100	\$13,988,500	\$2,553,500	\$16,542,000	22.5%	\$17,083,200	\$17,141,200	\$17,141,200
Communications and Electronics Charges	1,841,698	1,983,500	2,077,800	0	2,077,800	4.8%	2,135,800	2,171,900	2,171,900
Total Revenues	\$16,817,434	\$15,489,600	\$16,066,300	\$2,553,500	\$18,619,800	20.2%	\$19,219,000	\$19,313,100	\$19,313,100
<u>Expenditures:</u>									
Fleet Management	\$14,186,587	\$13,506,100	\$13,988,500	\$2,553,500	\$16,542,000	22.5%	\$17,083,200	\$17,141,200	\$17,141,200
Communications and Electronics	<u>1,940,440</u>	<u>1,983,500</u>	<u>2,077,800</u>	<u>0</u>	<u>2,077,800</u>	4.8%	<u>2,135,800</u>	<u>2,171,900</u>	<u>2,171,900</u>
Total Expenditures	16,127,028	15,489,600	16,066,300	2,553,500	18,619,800	20.2%	19,219,000	19,313,100	19,313,100
To (From) Retained Earnings:	\$690,407	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0
Total Expenditures and Retained Earnings	\$16,817,434	\$15,489,600	\$16,066,300	\$2,553,500	\$18,619,800	20.2%	\$19,219,000	\$19,313,100	\$19,313,100

REVENUE ANALYSIS: AMENDMENTS TO FY2008 GENERAL FUND REVENUES

The FY2008 amended general fund revenue budget is \$733,329,300, an increase of \$37,049,800, or 5.3 percent, from the FY2008 approved budget.

Chesterfield County relies on many revenue streams in order to provide quality services to its citizens. Some revenues, such as property tax collections, are general in nature and can be used for a variety of services. Other revenues, such as building permit and recreational fees, are program specific and must be earmarked for the services for which they were collected.

All revenues received by the county come from one of three different levels. They are either locally generated or come from state or federal sources. Since the county's revenues come from all three levels of government, Chesterfield's financial position is affected by economic conditions at each level.

Refer to Appendix B of this document for more information on FY2008 general fund revenue estimates.

ECONOMIC OVERVIEW

Chesterfield County is part of the Richmond Metropolitan Statistical Area (MSA), which also includes the counties of Henrico, Hanover, New Kent, Goochland, Powhatan, Charles City, Prince George, Dinwiddie, Amelia, Caroline, Cumberland, King and Queen, King William, Louisa, and Sussex, and the cities of Richmond, Colonial Heights, Petersburg, and Hopewell. The region is able to withstand economic downturns better than most areas of the state because of its varied business base of government, professional, technology, industrial, manufacturing, retail, and service related employers.

The Richmond MSA's unemployment rate stood at 2.8 percent as of December 2006. Even more impressive was Chesterfield County's unemployment rate of 2.2 percent as of December 2006. While these figures can be viewed as positive, they do indicate that job creation in the region may not be keeping pace with the number of eligible workers. This lack of job growth could be an issue in the future. The unemployment rates at the state and national levels as of December 2006 were 2.7 percent and 4.3 percent, respectively.

Retail sales in the region continued to be strong through the twelve months ending September 2006. Regional sales increased 8.7 percent compared to 7.7 percent the prior twelve months (Chmura, p. 22). Through the first six months of FY2007 Chesterfield County's retail

sales were 6.4 percent ahead of sales in the first half of FY2006, continuing a string of solid growth over the past four years.

Over the first six months of FY2007 new and used car registrations in the county decreased by 3.1 percent when compared to the first six months of FY2006. This continues a trend begun in the latter part of FY2005. Despite a continued strong economy, vehicle sales have slowed in recent years due to fewer dealer incentive promotions and higher gasoline prices. The drop-off in car sales can also be seen at the region and state levels.

Despite declining real estate markets in certain areas across the country, including parts of Virginia, the housing market in the Richmond region continues to perform well, though not at the record levels seen in 2004 and 2005. Housing activity in the Richmond MSA remains on fairly solid ground. Compared to the same period last year, residential building permit activity in the Richmond MSA was down 13.3 percent for the twelve months ending September 2006. At the state level, residential permit activity was down 30.1 percent for the same time period (Chmura, p. 24). The Richmond region has weathered the worst of the recent real estate market down-turn better than other areas. Many experts are predicting a stronger real estate

REVENUE ANALYSIS: AMENDMENTS TO FY2008 GENERAL FUND REVENUES

market in 2007, sighting, among other things, continued low mortgage rates and a solid job market.

In the January Beige Book report, the Federal Reserve reported modest growth in the national economy. The District Banks used words such as “deceleration,” “mixed,” and “softening” when describing their respective regions. In general, most of the Districts did not see anything exciting to report in reference to retail sales, the job market, and the housing market. In contrast to the downturn in the residential real estate market, Districts did report strong commercial market activity. Other bright spots at the national level

were growth in the service sector (technical, legal, and information), tourism, and there was no indication of inflation troubles.

The level of receipts from many of the county’s revenue sources are impacted by the performance of the regional, state, and national economies. Annual collections from property taxes, interest earnings, building permit fees, and state and federal revenues, among others, can change significantly from year to year based on economic conditions. Staff factors in possible changes at all three levels of the economy when projecting revenues.

LOCAL REVENUES

Property Taxes

Real Estate Taxes

During the FY2007-FY2008 budget process, the county’s Board of Supervisors reduced the 2006 real estate tax rate from \$1.07 to \$1.04 per \$100 and set a target of \$1.02 for 2007. The FY2008 approved budget reflects a real estate tax rate of \$1.02 for December 2007 and June 2008 tax bills. Based on more recent input from the Board, the FY2008 amended budget reflects a rate of \$0.97 for December 2007 and June 2008 bills.

The FY2008 amended budget projects \$304,702,600 in real estate tax collections. This is an increase of \$10,795,400, or 3.7 percent, from the FY2008 approved budget. These figures include public service real estate and both current and delinquent taxes. The increase can be attributed to the county’s 2007 taxable assessed value coming in higher than originally projected and an upward revision to the projected 2008 taxable assessed value. Growth in the county’s total taxable assessed value in 2007 was 18.2 percent. The 2008 projection assumes 11.8 percent.

The real estate tax relief for the elderly or disabled program provides full or partial relief from real estate taxes for elderly or disabled individuals who meet specific income and net worth guidelines. Over 2,400 eligible participants were granted \$2,517,200 in relief in 2006, the most recent year that data is available. In 2006 the Board implemented a multi-year plan to expand the program to more citizens. The FY2008 amended budget projects that \$3,700,200 in tax relief will be provided to eligible applicants in 2008, the final year of the Board’s plan. In 2008, participants in the program are eligible for 35, 60, or 100 percent relief, depending on their net income levels up to \$52,000. The allowable net worth limit is increased to \$200,000 from \$169,100.

Personal Property Taxes

The FY2008 amended budget for personal property taxes is \$54,236,600, an increase of \$4,308,100, or 8.6 percent, from the FY2008 approved budget. This figure does not include public service personal property taxes of \$135,000 or personal property tax relief reimbursements from the state. The change between the two budgets is due to a higher than originally projected increase in FY2007 collections based on stronger than anticipated FY2006 actual collections.

REVENUE ANALYSIS: AMENDMENTS TO FY2008 GENERAL FUND REVENUES

Calendar year 2008 will be the 11th year of reimbursement under the Personal Property Tax Relief Act of 1998 (PPTRA). For more information on PPTRA, see the State Revenues section of this analysis.

Other Local Taxes

Consumer Utility Taxes

Beginning six months into FY2007, revenue from the telephone and cellular phone utility taxes, as well as revenue from the Emergency 911 land line tax, the state's Emergency 911 wireless fee, and the cable franchise fee were impacted by legislative action at the state level. Legislation enacted during the 2006 General Assembly session repealed state and local taxes associated with the telecommunications industry. These taxes, beginning in January 2007, were replaced with a uniform 5 percent tax per month on telecommunications services. Also, the tax on landline 911 services was replaced with a uniform \$0.75 rate. Satellite television and voice over internet telephone service are also subject to the new 5 percent tax. Previously, these two businesses were not subject to local taxes. The county's cable service providers will continue to assess the 5 percent franchise fee until current franchise agreements expire. This new tax structure will be administered by the State's Department of Taxation and is expected to be revenue neutral statewide, but individual localities may see increases or declines in collections.

The FY2008 amended budget for the telecom sales tax is \$12,710,000.

Local Sales Tax

The FY2008 amended budget for local sales tax revenue is \$41,047,200, an increase of \$1,763,000, or 4.5 percent, from the FY2008 approved budget. Local sales tax collections have been solid the past four years, averaging around 6.0 percent. This trend is expected to continue into 2008.

Business Professional and Occupational License Tax

From FY2000 to FY2007, Business Professional and Occupational License (BPOL) revenue was "capped" at \$15.7 million per year. Growth in this revenue above the cap has been used to decrease BPOL tax rates for different classes of business. Beginning with the FY2008 budget, the county considered lifting the cap on BPOL revenue at \$15.7 million. It was originally anticipated that any revenue growth above \$15.7 million would be used to finance transportation projects and provide economic development grants and incentives. At the FY2008 budget adoption meeting, the Board of Supervisors deferred making a decision on transportation funding until a later date.

The FY2008 amended budget for BPOL revenue is \$16,856,600, an increase of \$1,200,000, or 7.7 percent, from the FY2008 approved budget.

Vehicle Registration

Prior to 2006, residents had to purchase a motor vehicle decal to display as proof of registration. Beginning in 2006, residents no longer receive a decal, but are required to register their property and must pay a registration fee. The annual registration fee for most vehicles, including vehicles weighing more than 4,000 pounds, is \$20. Also beginning in 2006, rather than prorating the fee based on when a vehicle was brought into or taken out of the county, the full fee will be applied to all vehicles. The change has impacted revenue collections.

The FY2008 amended budget for the vehicle registration fee is \$7,346,800, an increase of \$929,800, or 14.5 percent, from the FY2008 approved budget for the motor vehicle license tax.

REVENUE ANALYSIS: AMENDMENTS TO FY2008 GENERAL FUND REVENUES

Local Recordation Tax

The FY2008 amended budget for the local recordation tax is \$7,000,000, an increase of \$1,500,000, or 27.3 percent, from the FY2008 approved budget. This revenue source is driven by home sales and mortgage re-financing activity. The significant increase in the budget is due to continued strength in the county's real estate market.

Other Local Sources

Interest on Investments

The FY2008 amended budget for interest on investments is \$3,600,000, an increase of \$1,760,500, or 95.7 percent, from the FY2008 approved budget. This revenue source is greatly influenced by short-term interest rates. Investment interest collections have gone up dramatically due to actions taken by the Federal Reserve. The Fed raised the benchmark federal funds rate a record seventeen consecutive times beginning in 2005. This has greatly increased the Treasurer's return on invested cash.

FEE CHANGES

The FY2008 amended budget includes the following changes to departmental revenues:

Utilities Department

The Utilities Department's analysis of the FY2008 budget, capital replacement projects, and projections over the next ten years indicate that current revenues, without increases, will not be sufficient to cover operating expenses. A rate increase in the customer and capacity charges in both water and wastewater is warranted in order to cover the cost of rendering utility services. The customer charge in both water and wastewater is proposed to increase from \$3.00 to \$3.40 and is expected to generate approximately \$500,000 in additional revenue in FY2008. The capacity charges for a 5/8" residential size meter for water will increase from \$5.60 to \$6.96 and wastewater will increase from \$15.80 to \$18.40. The capacity charges for larger meters will increase proportionately based on meter size. The capacity charge increases are estimated to generate approximately \$2.7 million in additional revenue in FY2008.

In addition, the department's analysis of costs for expansion projects and projections over the next ten years reflect a connection fee adjustment to cover capital costs. The connection fees for a 5/8" residential size meter are proposed to increase in both water and wastewater as follows: in water from \$3,592 to \$3,970 and in wastewater from \$2,050 to \$2,370. The last change in the water connection fee was in FY2004 (increased from \$3,342 to \$3,592). The last change in wastewater occurred in FY2007 (when it was increased from \$1,465 to \$2,050). The connection fees for larger meters will increase proportionately based on meter size. These fee changes are anticipated to generate approximately \$1.7 million.

The increased revenue will offset operating cost increases including the cost of purchased water (City of Richmond and Appomattox River Water Authority), chemicals, and payments for wastewater treatment (City of Richmond). In addition, increases in capital projects to comply with the nutrient regulations for the Chesapeake Bay, upgrades to pump stations, new/replacement water tanks, as well as maintaining the integrity of the county's water and wastewater facilities are all contributing to the need for the proposed increased rates and fees.

REVENUE ANALYSIS: AMENDMENTS TO FY2008 GENERAL FUND REVENUES

These changes will increase a typical bi-monthly water bill by approximately \$1.76 (\$0.88 monthly) and a typical wastewater bi-monthly bill by approximately \$3.00 (\$1.50 monthly). A typical combined water and wastewater bi-monthly bill will increase by approximately \$4.76 (\$2.38 monthly). Even after the proposed rate increases (assuming a typical bill for combined services), the County's rates will still be competitive with neighboring localities.

Treasurer

The FY2008 amended budget includes an increase in the bad check fee from \$25 to \$35 (state maximum). The increase is estimated to generate an additional \$10,000 in FY2008. The cost of collection for bad checks exceeds \$35. These funds will be used to offset costs incurred for this effort. The bad check fee was last changed in 1998.

Sheriff

The department's amended FY2008 budget includes \$50,000 in new revenue anticipated from the Dollar-a-Day fee legislation

implemented during FY2007. Each inmate will be charged \$1 per day of incarceration. The funds will be retained locally and used to offset the costs associated with the prisoners' keep.

Animal Control

Animal Control's budget includes an increase in the sterilization fee for male cats from \$15 to \$30 to help offset the cost of providing this service. There is also a new fee of \$10 to adopt cats. These two changes are expected to generate an additional \$10,000.

Planning Department

The Planning Department is in the process of reviewing fees related to development review. The county has a policy of trying to keep development review fee collections at approximately 80 percent of related operating expenses. It is anticipated that these fee changes would generate over \$150,000 in additional revenue in FY2008.

STATE REVENUES

Personal Property Tax Relief Reimbursement

In 1998, the State began its Personal Property Tax Relief Act program (PPTRA), under which Virginia residents would pay a decreasing percentage of the personal property tax on their qualifying personal vehicles until the entire tax would be relieved in 2002. To qualify, vehicles must not be owned by a business and, if leased, the lessee must pay the property taxes. The program relieved the tax on up to \$20,000 of the vehicle's assessed value; owners with vehicles assessed over \$20,000 must pay the tax on the remainder.

In 1998, the first year of the program, the state sent refunds for 12.5 percent of the tax directly to taxpayers; therefore, Chesterfield County did not receive any reimbursement. In 1999, the state reimbursed the county for 27.5 percent of residents' property taxes. The reimbursement percentages for 2000 and 2001 were 47.5 percent

and 70.0 percent, respectively. The original intent of PPTRA was to begin 100 percent reimbursements in 2002. Fiscal constraints at the state level prevented the full implementation of the reimbursement and froze the reimbursement percentage at 70 percent through 2005. Legislation passed during the 2004 General Assembly session substantially impacted future PPTRA reimbursements to localities. Beginning in tax year 2006, rather than reimburse localities 70 percent of the cost of the program, the state began distributing a total of \$950 million per year to localities. A locality's share is determined by the percentage it received of the total state reimbursement in tax year 2005. Under this distribution method, the state is no longer responsible for reimbursing localities the 70 percent cost of the PPTRA program.

REVENUE ANALYSIS: AMENDMENTS TO FY2008 GENERAL FUND REVENUES

The FY2008 amended budget includes \$41,092,000 in anticipated reimbursement under the PPTRA program. Over time, county taxpayers will see a gradual reduction in the amount of relief they receive because the total state reimbursement will remain the same while the county's personal use vehicle assessed value base will continue to increase. The relief percentage for tax year 2007 is 61%.

State Sales Tax

The FY2008 amended budget for State Sales Tax is \$52,612,400, a decrease of \$5,877,000, or -10.0 percent, from the FY2008 approved

budget. The significant drop in the budgeted amount is due to an error made by the State in 2006 when calculating the biennial distributions for localities. The state corrected the error in FY2007 with additional funding, but additional funding was not provided in the State's FY2008 budget. Other factors that influence this revenue source are the level of retail sales statewide and the proportion of the state's school children residing in Chesterfield County.

FEDERAL REVENUES

Chesterfield County's single largest source of revenue from the federal government is welfare pass through funding. This money is provided to the county for payments to individuals in the Temporary Assistance to Needy Families program. The FY2008 amended

budget includes \$9,903,100 for welfare pass through funding, an increase of \$517,800, or 5.5 percent, from the FY2008 approved budget.

Sources:

Chmura, Christine, ed. Virginia Economic Trends, 4th Quarter 2006 Report, Vol. 8, Number 4. (2006)

Virginia Employment Commission

<http://www.vec.virginia.gov/vecportal/>

The Beige Book, Summary of Commentary on Current Economic Conditions, January 17, 2007, The Federal Reserve Board.

<http://www.federalreserve.gov/fomc/beigebook/2007/default.htm>

GENERAL FUND BALANCE ANALYSIS

The schedule below indicates the allocation of the general fund balance at June 30, 2006 through June 30, 2008. Maintaining an adequate general fund balance is an essential element of financial strength and stability. The need for this balance or working capital reserve includes:

- * a cash reserve to help stabilize monthly cash flow requirements
- * funding for emergencies
- * a strong credit rating
- * a cash reserve to be combined with other temporary cash balances to promote higher returns for all short term investments
- * a cushion to help provide long term financial stability

As part of the County's debt ratio policies, the Board of Supervisors has established a policy of achieving the ratio of 7.5% (target ratio) for undesignated general fund balance as a percentage of general fund expenditures. At June 30, 2006 this ratio was 12.4%, well above target.

FY2007 Revised

Projected Beginning Fund Balance	\$ 45,400,000
FY2006 Results of Operations	4,545,000
Ending Fund Balance, June 30, 2007	\$ 49,945,000

FY2008

Projected Beginning Fund Balance	\$ 49,945,000
Budgeted Addition to Fund Balance	1,000,000
Ending Fund Balance, June 30, 2008	\$ 50,945,000

MULTI-YEAR PROJECTIONS

FY2009 - FY2011 PROJECTIONS

General fund projections for FY2009, FY2010 and FY2011 are based on projected economic trends in the county. Past trends, as well as changes in state and federal regulations, are taken into account when projecting revenues and expenditures for these years.

In addition, projections conform to the county's established financial policies and commitments, which include funding projected increases for debt service, increases to undesignated fund balance at 7.5 percent of general fund expenditures, increases in the transfer to Schools, increases to the reserve for capital projects, and various general operating cost commitments for county departments. The projections for FY2009-FY2011 are conservative due to uncertainty in the national and regional economies.

Debt Service

Conforming to the county's established indebtedness policies, debt service is expected to increase by \$1.9 million between FY2009 and FY2011 as projects identified in the Capital Improvement Program (CIP) are financed and constructed.

Debt burdens are primarily guided by the ratio of debt service as a percentage of general governmental expenditures. The FY2009 – FY2012 CIP structures debt issuance to attain a debt ratio of no higher than 8.5 percent over the term of the CIP.

Undesignated Fund Balance

The county's established policy for increases to undesignated fund balance is set at 7.5 percent of general fund expenditures. This ratio indicates the ability of the county to cope with unexpected financial problems or emergencies. As the unreserved general fund balance increases, the county's ability to cope with financial emergencies and

fluctuations in revenue cycles improves. Undesignated general fund balance was \$71.4 million or 12.4 percent of general fund expenditures at June 30, 2006. Projections include maintaining undesignated fund balance at 7.5 percent of general fund expenditures.

Transfer To Schools

The FY2008 transfer to Schools has been formulated based on a methodology which compares growth in school enrollment to growth in the total population. The general fund transfer to Schools for FY2009 (net of extra services provided by county departments) is \$331.7 million or 4.0 percent above FY2008; for FY2010 is \$352.5 million or 6.3 percent above FY2009, and for FY2011 is \$371.0 million or 5.3 percent above FY2010 and reflects a real estate tax rate of \$0.97 per \$100 of assessed value.

Transfer to Capital Projects

The county plans to use \$18.5 million in FY2009 from the CIP reserve to fund various current capital projects. In FY2010 and FY2011, uses of \$13.4 million and \$15.6 million are planned respectively.

Reserves

The amount the county reserves for future capital projects is based on a policy established by the Board of Supervisors. The reserve for future capital projects is budgeted in each fiscal year based on expected current revenues, less expected uses of the reserve. Several large public safety capital projects are planned for FY2009. As a result, the addition to the reserve for future capital projects in FY2009 is projected to be zero. In FY2010 and FY2011, total current revenue projected to be added to the reserve balance (or unallocated) for

MULTI-YEAR PROJECTIONS

future capital projects is \$6.1 million and \$5.5 million respectively. In addition, in FY2009 and FY2010, the county plans to reserve one cent of projected real estate tax revenue to fund future road projects. The amount reserved increases to two cents in FY2011. A portion of business and professional license (BPOL) tax revenue is also set aside for future road projects. Over the FY2009 to FY2011 timeframe, a total of \$7.2 million is anticipated to be reserved from BPOL revenue for roads. The Board of Supervisors will reconsider a transportation funding initiative in upcoming budget cycles. The program enhancement reserve has been set up to address new programs, benefit cost increases, and as a potential source to address post employment benefits.

Departmental Commitments

General increases for new positions and additional operating costs are included for projection purposes where warranted. In addition, funds have been set aside in the employee benefits area to address future projected compensation/benefit increases for departments.

Increased costs due to planned new or expanded facilities are reflected in departmental operating budgets. The construction of Harrowgate Fire and Rescue Station, as well as the opening, in mid FY2010, of Reams Gordon Library will increase personnel and operating costs in FY2010 and future years by approximately \$2 million. Additionally, in FY2011, it is expected that the Courthouse Road / Route 288 Fire and Rescue Station will be open and personnel and operating costs of \$1.5 million is reflected in FY2011 for this new facility. Final decisions on future year funding will be made during each respective fiscal year's budget deliberations.

OPERATING IMPACTS FROM CAPITAL IMPROVEMENT PROJECTS

(For Projects in the Current CIP)

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
Personnel	\$406,100	\$1,952,700	\$3,485,000
Operating	453,200	841,500	1,187,800
Total Operating Impact	\$859,300	\$2,794,200	\$4,672,800

Note: Table excludes impacts resulting from projects funded in prior year Capital Improvement Programs. Final funding levels for operating impacts in FY2009 – FY2011 will be made in each year's respective budget deliberations.

ADMINISTRATION OF JUSTICE

	<u>Biennium</u>									
	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>to FY2008</u>				
GENERAL FUND										
Circuit Court Clerk	\$2,792,434	\$3,152,300	\$3,214,100	\$112,600	\$3,326,700	5.5%	\$3,359,100	\$3,359,100	\$3,359,100	
Commonwealth's Attorney	3,070,553	3,116,300	3,203,000	\$505,300	3,708,300	19.0%	3,773,000	3,773,000	3,773,000	
Courts										
Circuit Court	528,998	580,700	588,100	13,100	601,200	3.5%	604,400	604,400	604,400	
General District Court	245,447	95,300	96,100	76,500	172,600	81.1%	172,600	172,600	172,600	
JDR Court	96,745	111,000	111,800	13,200	125,000	12.6%	113,000	113,000	113,000	
Magistrate	<u>7,193</u>	<u>7,200</u>	<u>7,200</u>	<u>0</u>	<u>7,200</u>	0.0%	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>	
SUBTOTAL	\$6,741,370	\$7,062,800	\$7,220,300	\$720,700	\$7,941,000	12.4%	\$8,029,300	\$8,029,300	\$8,029,300	
Less Interfund Transfers from										
Commonwealth's Attorney	(\$78,039)	(\$94,400)	(\$98,200)	\$65,500	(\$32,700)	-65.4%	(\$32,700)	(\$32,700)	(\$32,700)	
TOTAL GENERAL FUND	\$6,663,331	\$6,968,400	\$7,122,100	\$786,200	\$7,908,300	13.5%	\$7,996,600	\$7,996,600	\$7,996,600	

FY2008 AMENDMENTS:

All Departments

A 4% performance-based merit increase for all eligible full-time county employees is included in the departmental FY2008 budgets and totals \$120,600.

The net change for risk management charges in Administration of Justice departments is a decrease of \$3,200.

The FY2008 amended budget reflects a decrease in health care rates from those originally estimated and included in the approved FY2008 budget. The decrease for Administration of Justice departments is \$60,900.

Circuit Court Clerk

An additional \$90,900 is added to the FY2008 budget for two new clerk positions from the state Compensation Board, awarded in FY2007. Partial funding from the state for the positions, in the amount of \$46,900, is reflected in departmental revenues.

ADMINISTRATION OF JUSTICE

Commonwealth Attorney

Funding of \$415,700 is added to the FY2008 amended budget for seven new state Compensation Board positions awarded in FY2007 after the adoption of the county's FY2007 budget. Partial funding from the state for the positions, in the amount of \$238,300, is expected and is reflected in the department's FY2008 revenues. As a result of the new positions, a departmental reorganization was completed in FY2007 to maximize efficiencies gained from the new positions. An additional \$36,800 is added to the FY2008 budget to accomplish this change. Additionally \$5,900 is added for an expected increase in rent at the Drug Task Force office and \$18,700 is added to convert a part-time secretary to full-time at that office.

Circuit Court

An additional \$9,200 is added to the amended FY2008 court budget to address staff funding issues.

General District Court

Funding for court appointed attorney fees is increased by \$75,000 to more accurately reflect expected charges for these services.

Juvenile and Domestic Relations Court

Additional funding of \$12,000 is included in the FY2008 amended budget to address critical storage needs at the court.

Interfund Transfers from Commonwealth's Attorney

The \$65,500 amendment represents the cost of a merit increase to be transferred to the Domestic Violence grant (\$2,500) and the elimination of the transfer to Project Exile (\$68,000) due to the loss of grant funding from the state.

ADMINISTRATION OF JUSTICE

	<u>Biennium</u>						<u>Change FY2007 to FY2008</u>	<u>FY2009 Projected</u>	<u>FY2010 Projected</u>	<u>FY2011 Projected</u>
	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amendments</u>	<u>FY2008 Amended</u>					
SPECIAL REVENUE FUND										
Domestic Violence Prosecutor	\$77,950	\$90,800	\$91,600	\$2,500	\$94,100	3.6%	\$94,100	\$94,100	\$94,100	
Project Exile	136,509	137,600	140,600	(\$140,600)	0	-100.0%	0	0	0	
Technology Trust Fund	237,040	525,000	525,000	(\$125,000)	400,000	-23.8%	400,000	400,000	400,000	
TOTAL SPECIAL REVENUE	\$451,499	\$753,400	\$757,200	(\$263,100)	\$494,100	-34.4%	\$494,100	\$494,100	\$494,100	

FY2008 AMENDMENTS:

Domestic Violence Prosecutor

The \$2,500 amendment represents the cost of merit increases and adjustments in health care rates for eligible full-time employees.

Project Exile

The state ceased funding Project Exile beginning in FY2007 in the amount of \$72,600 per year. Notification of the cut was received after the county's FY2007 budget was adopted. Therefore the FY2008 budget reflects the decrease in state funding and the elimination of the transfer (\$68,000) from the Commonwealth Attorney's budget to fund the general fund portion of the program.

Technology Trust Fund

The FY2008 amendment represents an adjustment to align the FY2008 budget with expected receipts from the state Compensation Board for technology improvements in the Circuit Court Clerk's office.

ASSESSMENT AND COLLECTION OF TAXES

	<u>Biennium</u>					<u>Change FY2007 to FY2008</u>	<u>FY2009 Projected</u>	<u>FY2010 Projected</u>	<u>FY2011 Projected</u>
	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amendments</u>	<u>FY2008 Amended</u>				
GENERAL FUND									
Commissioner of the Revenue	\$2,793,006	\$2,942,200	\$3,000,700	\$98,400	\$3,099,100	5.3%	\$3,118,400	\$3,118,400	\$3,118,400
License Inspections	457,929	505,000	518,600	(82,400)	436,200	-13.6%	438,900	438,900	438,900
Real Estate Assessments	2,969,876	3,096,700	3,171,500	11,700	3,183,200	2.8%	3,223,200	3,223,200	3,223,200
Treasurer	2,792,230	2,969,600	3,021,200	54,500	3,075,700	3.6%	3,092,100	3,092,100	3,092,100
TOTAL GENERAL FUND	\$9,013,041	\$9,513,500	\$9,712,000	\$82,200	\$9,794,200	3.0%	\$9,872,600	\$9,872,600	\$9,872,600

FY2008 AMENDMENTS:

All Departments

A 4% performance-based merit increase for all eligible full-time county employees is included in the departmental FY2008 budgets and totals \$214,200.

The net change for risk management charges in Assessment and Collection departments is a decrease of \$10,000.

The FY2008 amended budget reflects a decrease in health care rates from those originally estimated and included in the approved FY2008 budget. The decrease for Assessment and Collection departments is \$95,400.

Commissioner of Revenue

An additional \$51,700 is included in the Commissioner's budget for salary increases due to participation in the department's internal career development program and State Compensation Board's master deputy program. This adjustment is entirely offset by additional state revenue.

License Inspections

The department's budget is reduced by \$85,000 due to a hold on the hiring of three vacant full-time positions.

Real Estate Assessments

A reduction of \$18,300 for Logan System charges is reflected in the operating budget. Beginning in November 2006 the Logan System contract changed from a flat annual fee to a per user charge, which resulted in a cost savings to the department. The Logan System provides access to the Circuit Court Clerk's real estate records.

Treasurer

An additional \$25,000 is added to the amended budget to reflect anticipated increases in costs to the county due to more customers taking advantage of credit cards to pay their bills and increased use of the state for DMV stops as a collection tool. The entire cost associated with the expenditure increase is expected to be covered by the customer.

COMMUNITY DEVELOPMENT

	<u>Biennium</u>					<u>Change FY2007 to FY2008</u>	<u>FY2009 Projected</u>	<u>FY2010 Projected</u>	<u>FY2011 Projected</u>
	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amendments</u>	<u>FY2008 Amended</u>				
GENERAL FUND									
Administration	\$920,836	\$973,600	\$1,002,400	\$106,000	\$1,108,400	13.8%	\$1,128,800	\$1,131,800	\$1,134,800
Building Inspections	4,858,122	5,314,200	5,448,600	97,600	5,546,200	4.4%	5,602,400	5,602,400	5,602,400
Economic Development	1,577,510	1,791,300	1,841,200	100,800	1,942,000	8.4%	1,954,300	1,954,300	1,954,300
Environmental Engineering	4,221,796	4,205,000	4,294,400	195,700	4,490,100	6.8%	4,519,500	4,520,700	4,519,500
Planning	3,800,006	3,976,100	4,115,100	211,500	4,326,600	8.8%	4,430,400	4,430,400	4,430,400
Transportation	765,841	926,300	983,900	209,600	1,193,500	28.8%	1,210,400	1,210,400	1,210,400
TOTAL GENERAL FUND	\$16,144,112	\$17,186,500	\$17,685,600	\$921,200	\$18,606,800	8.3%	\$18,845,800	\$18,850,000	\$18,851,800

FY2008 AMENDMENTS:

All Departments

A 4% performance-based merit increase for all eligible full-time county employees is included in the departmental FY2008 budgets and totals \$332,800

The net change for risk management charges in Community Development departments is a decrease of \$9,500.

The FY2008 amended budget reflects a decrease in health care rates from those originally estimated and included in the approved FY2008 budget. The decrease for Community Development departments is \$133,000.

Administration

The FY2008 Amended budget reflects an increase of \$89,300 for the costs of two positions (one for Planning, one funded by Utilities) for the Community Development records and imaging area. Dues and memberships costs have increased \$3,000, and \$10,000 is budgeted for the costs of community meetings related to the Fort Lee base expansion.

COMMUNITY DEVELOPMENT

Building Inspections

The FY2008 Amended budget is decreased by \$22,800 to reflect lower than anticipated Fleet vehicle expenses. Other miscellaneous adjustments to various personnel and operating lines total a net increase of \$31,500.

Economic Development

Beginning in FY2007 the department's budget reflected reimbursements to the county's Economic Development Authority for operating costs associated with the Meadowville Technology Park. These costs include utilities, grounds maintenance and legal fees. The FY2008 Amended budget is increased by \$40,000 to partially offset these additional expenses. Dues and memberships is decreased by \$28,100 due to lower than originally projected annual membership dues for the Virginia Gateway Region, a regional economic development group. An additional \$79,000 is added to the department's budget for a new project manager position, which will be responsible for handling project activities relating to new and existing business and the Meadowville Technology Park.

Environmental Engineering

The FY2008 Amended budget has been increased by \$4,500 to allow staff members access to the LOGAN system, by \$7,500 for increasing Fleet charges, and by \$75,000 to purchase capital equipment for the BMP maintenance program. Additionally, \$55,000 has been added to fully fund an assistant director position.

Planning

The FY2008 Amended budget is increased by \$52,300 to fund an existing Front Desk Planner position that was previously funded in the Community Development Building project through FY2007. An additional \$14,000 is included to partially offset the cost of a new part-time administrative position. During FY2007 a full-time administrative position was transferred to Community Development Administration; the budget is decreased by \$41,900 to reflect the transfer. An additional \$40,000 is appropriated to offset the projected cost of a department-wide reclassification study planned for the spring of 2007. The budget is increased by \$41,800 to fund a new Planner position beginning October 1, 2007; this position will be involved with subdivision review. Funding in the amount of \$33,100 is included for a new Planning Technician position beginning October 1, 2007; this position will assist with the subdivision review process. It is anticipated that a portion of the costs associated with the re-classification study, the new Planner position and the new Planning Technician position will be offset with additional revenue from Planning fee increases. A new Code Compliance Specialist is budgeted to begin on April 1, 2008. The FY2008 Amended budget is increased by \$38,100 for this new position. The one-time cost of a new vehicle is included in the additional funding. This position will support the department's weed enforcement and sign removal programs.

Transportation

The FY2008 Amended budget has been increased by \$109,600 to address salary issues and by \$100,000 to cover the cost of an additional full-time senior engineer position.

COMMUNITY DEVELOPMENT

	Biennium						Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 <u>Actual</u>	FY2007 <u>Adopted</u>	FY2008 <u>Approved</u>	FY2008 <u>Amendments</u>	FY2008 <u>Amended</u>	FY2008 <u>to FY2008</u>				
SPECIAL REVENUE FUND										
Community Development Block Grant	\$1,672,142	\$2,271,600	\$2,271,600	(\$458,100)	\$1,813,500	-20.2%	\$1,813,500	\$1,813,500	\$1,813,500	
TOTAL SPECIAL REVENUE FUND	\$1,672,142	\$2,271,600	\$2,271,600	(\$458,100)	\$1,813,500	-20.2%	\$1,813,500	\$1,813,500	\$1,813,500	

FY2008 AMENDMENTS:

Community Development Block Grant

The Community Development Block Grant and Home Investment Partnership received an allocation of \$1,754,262 for FY2008 from HUD. Program income and reprogrammed funds of \$59,238 are added to the FY2008 allocation to total \$1,813,500. Funding for FY2008 reflects a reduction of \$458,100 from total funding in FY2007.

ENTERPRISE FUND

Utilities	\$77,352,438	\$131,068,000	\$76,426,000	14,069,900	\$90,495,900	-31.0%	\$165,738,300	\$86,448,300	\$89,041,700
TOTAL ENTERPRISE FUND	\$77,352,438	\$131,068,000	\$76,426,000	\$14,069,900	\$90,495,900	-31.0%	\$165,738,300	\$86,448,300	\$89,041,700

FY2008 AMENDMENTS:

Utilities

The FY2008 Amended budget includes a total net increase of \$133,200 in personnel-related increases due to a 4% performance-based merit increase; a new Assistant Plant Manager position for the Addison-Evans facility; salary adjustments due to re-classifications for 8 positions; an increase in the payment to the Purchasing Department for its services; and adjustments to healthcare and risk management charges. Operating increases totaling \$2,240,600 are due mainly to water purchases and service requests related to water, increases in wastewater chemical costs, the purchasing of water treatment, and internal interest. Increases in operating capital costs totaling \$244,900 are due to purchases of construction vehicles and equipment for water and wastewater as well as the purchase of sanitary drain pumps and replacement laboratory equipment at the Proctor's Creek plant. An increase of \$5,531,000 in debt service is due to a larger than originally anticipated water revenue bond offering in the spring of 2007.

A net increase of \$5,920,200 in the capital projects budget includes new water projects for Woolridge Road, the Jahnke Road Water Line, Magnolia Water Tank, and the SW Corridor Phase II Water Line. Changes to the wastewater capital project budget include new projects for wastewater treatment plant upgrades required by the Department of Environmental Quality and the Tinnsbury Pump Station Rehabilitation. Changes also include adjustments for other projects and additional appropriations for the Utility Billing System and contingencies.

GENERAL GOVERNMENT

	<u>Biennium</u>									
	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>to FY2008</u>				
GENERAL FUND										
Board of Supervisors	\$362,647	\$332,600	\$338,400	\$7,300	\$345,700	3.9%	\$348,700	\$351,700	\$354,700	
Budget and Management	1,007,276	1,106,500	1,133,700	5,100	1,138,800	2.9%	1,154,700	1,154,700	1,154,700	
Chesterfield University	708,932	831,700	851,300	244,400	1,095,700	31.7%	1,098,600	1,098,600	1,098,600	
Clerk to the Board	236,315	224,400	226,000	33,900	259,900	15.8%	272,600	275,600	278,600	
County Administration ⁽¹⁾	895,689	936,600	953,700	29,000	982,700	4.9%	994,500	994,500	994,500	
County Attorney	1,487,710	1,460,400	1,492,100	15,900	1,508,000	3.3%	1,530,300	1,530,300	1,530,300	
Human Resource Management	1,846,655	1,861,200	1,967,200	(16,400)	1,950,800	4.8%	2,045,300	2,045,300	2,045,300	
Employee Health Clinic ⁽²⁾	0	0	0	543,900	543,900	N/A	628,100	667,200	667,200	
Intergovernmental Relations	239,465	252,800	257,700	2,700	260,400	3.0%	260,400	260,400	260,400	
Public Affairs	645,156	692,000	705,400	14,700	720,100	4.1%	728,500	728,500	728,500	
Quality Office ⁽¹⁾	231,128	247,700	249,800	95,900	345,700	39.6%	346,200	346,200	346,200	
TOTAL GENERAL FUND	\$7,660,973	\$7,945,900	\$8,175,300	\$976,400	\$9,151,700	15.2%	\$9,407,900	\$9,453,000	\$9,459,000	

⁽¹⁾ County Administration and the Quality Office are reflected individually beginning with the FY2007 budget; FY2006 actuals are so reflected for information purposes.

⁽²⁾ The Employee Health Clinic is new to the budget beginning in FY2008.

GENERAL GOVERNMENT

FY2008 AMENDMENTS:

All Departments

A 4% performance-based merit increase for all eligible full-time county employees is included in the departmental FY2008 budgets and totals \$139,500.

The net change for risk management charges in General Government departments is a decrease of \$8,900.

The FY2008 amended budget reflects a decrease in health care rates from those originally estimated and included in the approved FY2008 budget. The decrease for General Government departments is \$52,900.

Board of Supervisors

An adjustment is reflected for \$3,000 to cover dues and membership increases.

Clerk to the Board

An additional \$33,000 has been added to the operating budget to cover advertising, postage, and other related expenses.

County Administration

Funds have been added to cover increases in personnel costs and in operating expenses for dues and membership increases totaling \$17,500.

Chesterfield University

FY2008 amendments include the transfer of one full-time Human Resource Analyst position in the amount of \$73,900 from the Information Systems Technology department. Additional funding has been included for tuition reimbursement in the amount of \$20,000, an additional \$16,700 is added to cover salary increases, and books and training supply costs of \$10,000 are covered. A Sr. Human Resource Analyst position in the amount of \$66,500 plus \$7,000 in one-time operating expenses associated with this position are included. Funding for a part-time Learning Analyst to assist with Spanish instruction and associated one-time operating costs is added in the amount of \$44,400.

Human Resource Management

An increase of \$39,500 to address salary and benefit changes and \$2,500 for the Organization Climate Assessment normative data is included. Funding for an Automation Coordinator position will be covered by the In Focus capital project during FY2008 and is reflected by a reduction of \$74,700 in the amendments.

Employee Health Clinic

The establishment of this budget includes \$423,600 in personnel costs that funds 5 full-time positions and \$120,300 in operating costs.

Public Affairs

An increase of \$9,000 is included to address salary increases in the FY2008 amendments.

Quality Office

Additional funding of \$50,000 is included to cover a citizen satisfaction survey, adjustments totaling \$29,000 are reflected for personnel increases, and \$7,500 was added to operating for dues and membership increases.

HUMAN SERVICES

	Biennium						Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 Actual	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended					
GENERAL FUND										
Administration	\$428,814	\$296,700	\$302,700	\$6,400	\$309,100	4.2%	\$316,800	\$316,800	\$316,800	
Access Chesterfield Transportation Program	507,124	609,600	810,600	700	811,300	33.1%	811,500	811,500	811,500	
Disability Services Board	18,906	10,400	10,400	9,500	19,900	91.3%	19,900	19,900	19,900	
Senior Advocate ⁽¹⁾	7,816	35,000	35,000	(20,000)	15,000	-57.1%	15,000	15,000	15,000	
Cooperative Extension Service	274,384	290,600	291,400	17,100	308,500	6.2%	308,500	308,500	308,500	
Limited English Speaking Program	46,483	51,600	52,400	1,000	53,400	3.5%	53,400	53,400	53,400	
Health	3,751,278	4,010,800	4,162,200	277,400	4,439,600	10.7%	4,443,000	4,443,000	4,443,000	
Juvenile Detention Home	3,790,729	3,849,100	3,953,600	641,500	4,595,100	19.4%	4,638,900	4,642,100	4,645,400	
Juvenile Probation	101,108	82,800	82,800	21,200	104,000	25.6%	104,000	104,000	104,000	
Library	7,132,579	7,671,600	7,984,500	338,300	8,322,800	8.5%	8,888,000	9,619,800	10,351,600	
Law Library	151,020	127,700	128,600	39,300	167,900	31.5%	167,900	167,900	167,900	
Mental Health Support Services	28,367,366	31,398,900	31,906,300	1,942,000	33,848,300	7.8%	34,636,800	35,156,800	35,676,800	
Parks and Recreation ⁽²⁾	9,027,491	9,744,800	10,104,500	410,400	10,514,900	7.9%	10,788,100	10,757,700	10,792,700	
Social Services	16,301,813	18,129,900	18,343,000	1,292,800	19,635,800	8.3%	20,534,900	21,387,400	21,419,500	
Youth Planning & Development	<u>275,856</u>	<u>297,700</u>	<u>304,400</u>	<u>32,800</u>	<u>337,200</u>	13.3%	<u>341,000</u>	<u>341,000</u>	<u>341,000</u>	
SUBTOTAL	\$70,182,767	\$76,607,200	\$78,472,400	\$5,010,400	\$83,482,800	9.0%	\$86,067,700	\$88,144,800	\$89,467,000	
Social Services, MHSS & Health	(\$670,210)	(\$631,300)	(\$645,100)	\$17,200	(\$627,900)	-0.5%	(\$629,300)	(\$627,200)	(\$625,100)	
TOTAL GENERAL FUND	\$69,512,557	\$75,975,900	\$77,827,300	\$5,027,600	\$82,854,900	9.1%	\$85,438,400	\$87,517,600	\$88,841,900	

⁽¹⁾A portion of funding for the Senior Advocate program is recorded in Community Contracts for all fiscal years except FY2007.

⁽²⁾The County Fair and Historic Chesterfield were transferred to the Parks and Recreation Department effective with the FY2007 budget. Their FY06 actual expenditures were \$23,218 and \$152,942, respectively.

HUMAN SERVICES

FY2008 AMENDMENTS:

All Departments

A 4% performance-based merit increase for all eligible full-time county employees is included in the departmental FY2008 budgets and totals \$1,094,500.

The net change for risk management charges in Human Services departments is a decrease of \$26,500.

The FY2008 amended budget reflects a decrease in health care rates from those originally estimated and included in the approved FY2008 budget. The decrease for Human Services departments is \$559,900.

Administration

Human Services Administration received an additional \$5,000 to replace dollars transferred to the Senior Advocate department's budget for Senior Navigator services. The Senior Advocate's 2008 approved budget was reduced by \$20,000 that was returned to the Donations center to fund the Capital Area Agency on Aging's request. The advocate's position is actually funded by the agency through donations received from the county. The Disability Services Board budget was increased by \$2,000 for part-time personnel expenses and \$7,500 that has typically been funded through annual donations was added to the department's base operating budget.

Cooperative Extension Service

The Grass Roots program has proved to be so successful that the amended FY2008 budget has been increased by \$5,000 to more accurately reflect anticipated revenues from the program. Another \$10,000 is added to the budget to fund the county's share of a new state extension agent.

Health

Reimbursements from schools for the School Health Nurse program increased in the FY2008 amended budget by \$154,400 to fund two additional school health nurses. As a result, the county's contribution also increased for the School Health Nurse program by \$6,400. An increase of \$5,500 is also added to bring the county's 45% share of the state cooperative budget to \$70,000 in the amended FY2008 county budget. An Administrative Manager to coordinate and assist with the expansion of the Smith-Wagner Building was added and funded in the FY2007 budget in the capital project fund, however the FY2008 budget reflects this position and associated costs transferred to the Health Department. The total amount added to the department's budget to reflect this change is \$62,300. Other operating adjustments in the amount of \$8,200 are included in the FY2008 amended budget to address staff funding issues and adjustments in charges for radio shop and fleet. A new public health nurse position is also funded in FY2008 (\$67,000) to address communicable disease issues in the county.

Juvenile Detention

Amendments beginning in FY2008 reflect an additional \$200,000 to cover the cost of market regrades for personnel, \$150,000 to cover the cost of filling three existing positions for the female pod at the facility, \$50,000 to cover the additional operating costs for the facility, \$20,000 for security systems and equipment maintenance/upgrades, and \$6,900 to cover anticipated increases in radio shop charges. The department's revenue and expenditure appropriations have also been adjusted by \$195,800 to reflect the increase in state block grant funds.

HUMAN SERVICES

Juvenile Probation

The department received \$20,000 in additional operating funds to cover telephone expenses. Since the partial elimination of VJCCCA grant funds, the department has been covering all telecommunications expenses.

Law Library

Indirect cost reimbursement to the Library in the amount of \$40,000 is included in the FY2008 amendments.

Libraries

FY2008 amendments include \$75,000 for a materials collection plan and \$50,000 is included for part-time clerical staffing. Funding for four months of the Meadowdale Library includes two Library Associate positions and one Assistant Branch Manager position at a cost of \$64,000, materials and books are funded at \$52,300, and \$7,900 is included for operating expenses.

Mental Health

In addition to the adjustments described above, funding is provided by the county for anticipated operating increases in rent (\$28,800) and a decrease in expected charges for the department's vehicle fleet (\$22,300). In a continued effort to fund increasing merit costs of the department's large part-time staff, \$100,000 is added to the FY2008 budget to fund expected merit increases for their part-time employees. Another \$50,000 is also funded by the county to assist the department in their ability to pay for replacement workers when part-time staff is not available due to leave or illness. To address wait times to see a psychiatrist, \$70,000 is added for additional part-time services. Additionally, another \$1,519,000 from outside funding sources is expected to fund 15 new positions and enhance and provide additional services to the department's customers. The largest increase is due to the department's new Intermediate Care Facility-MR. The ICF is designed to meet the total care needs of residents and, though costs are higher, Medicaid revenue is available based on a cost settlement process. Medicaid Waiver revenue is also expected to increase due to a rate increase for 24-hour services and waiver services. Medicaid State Plan Option revenues are expected to increase in FY2008 due to serving additional Medicaid recipients in the department's Psychosocial Rehabilitation Service area. The FY2008 budget also includes adjustments to properly reflect FY2008 budgeted revenues based on current year projections.

Parks and Recreation

The department received \$106,400 in funding to maintain various facilities throughout the county; \$36,400 has been added to address cost increases associated with school facility rentals for indoor association type activities (basketball, cheering practice), \$13,200 has been added to fund field preparation and clean up activities for the field hockey and lacrosse youth leagues. Also \$17,100 was added to address part time clerical needs in the Historical Society and \$102,700 has been added to address the additional five full time positions approved for Henricus subsequent to adoption of the FY2007 budget. One time reductions occurred for transfer of a full time position and \$28,100 to Buildings and Grounds (that occurred during FY2007), and lower than anticipated fleet charges of \$37,800 due to permanent lease vehicles being fully depreciated and/or older vehicles being replaced by Fleet. Funding in the amount of \$76,200 has been added to address merit increases for part time and seasonal staff. Additional funding of \$40,000 for FY2008 will be utilized to assist youth athletic associations that are struggling in certain areas of the county to ensure that league sports are still offered in all areas of the county. Adjustments were also made to school grounds maintenance for a reduction of \$4,000, special salary adjustment increases of \$13,500 for Parks has been added, and a \$4,800 increase for radio shop charges for the department is included.

HUMAN SERVICES

Social Services

The department is anticipating receiving \$918,800 in additional federal and state pass thru welfare and reimbursement from other localities for client services. These revenue increases are all directly tied to services performed for welfare recipients. Also funded is \$63,600 for creation of a full time senior clinician to address the increasing workload in the elderly population being assisted by county departments. This position will be shared with the Senior Advocate Office and the Mental Health Support Services. Additionally, \$15,400 has been allocated to cover the cost of a position regrade from a social worker aide to a social worker, \$7,500 in miscellaneous adjustments is included, and \$200,000 has been added to address salary issues department wide.

Youth Planning & Development

The department's budget was increased by \$30,000 (revenue generated from DUI-related offenses) to fund a part-time position beginning in FY08.

Interfund Transfers from Social Services, Mental Health Support Services and Health

Total amendments for the Human Services Division includes a decrease in amounts transferred from Mental Health to the Families First grant (\$6,200) and the Part C grant (\$7,400). All other budgeted transfers remained the same.

HUMAN SERVICES

	Biennium						FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 Actual	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended	Change FY2007 to FY2008			
SPECIAL REVENUE FUND									
Adult Drug Court	\$1,202,647	\$796,400	\$796,400	(\$60,200)	\$736,200	-7.6%	\$737,800	\$737,800	\$737,800
Community Corrections Services									
Domestic Violence Resource Center	88,677	84,700	87,400	26,800	114,200	34.8%	89,100	89,100	89,100
Domestic Violence Victim Advocate (V-STOP)	44,781	36,600	32,800	2,200	35,000	-4.4%	35,000	35,000	35,000
Options Grant	76,392	68,800	69,600	(1,400)	68,200	-0.9%	68,200	68,200	68,200
Post Trial	1,568,335	1,670,100	1,682,000	77,600	1,759,600	5.4%	1,771,300	1,771,300	1,771,300
Pretrial Services	401,541	424,000	426,600	45,900	472,500	11.4%	475,400	475,400	475,400
Targeted Capacity Expansion Grant ⁽¹⁾	266,309	0	0	0	0	0.0%	0	0	0
Comprehensive Services	8,259,602	10,230,600	10,626,000	10,800	10,636,800	4.0%	10,637,900	10,639,000	10,641,200
Juvenile Drug Court	362,204	355,000	485,000	0	485,000	36.6%	485,000	485,000	485,000
Mental Health Support Services Grants									
Families First	388,385	470,600	480,500	(6,200)	474,300	0.8%	474,300	474,300	474,300
Part C	518,550	533,900	540,400	132,300	672,700	26.0%	672,700	672,700	672,700
Juvenile Detention Grant - USDA	91,407	40,000	40,000	0	40,000	0%	40,000	40,000	40,000
Victim Witness Grant	385,306	419,100	425,500	7,500	433,000	3.3%	433,000	433,000	433,000

HUMAN SERVICES

	Biennium					Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 <u>Actual</u>	FY2007 <u>Adopted</u>	FY2008 <u>Approved</u>	FY2008 <u>Amendments</u>	FY08 <u>Amended</u>				
Virginia Juvenile Community Crime Control Act (VJCCCA)									
Court Services Unit	\$167,215	\$175,400	\$181,100	\$0	\$181,100	3.2%	\$181,100	\$181,100	\$181,100
Juvenile Detention Home	347,325	377,400	371,700	0	371,700	-1.5%	371,700	371,700	371,700
Youth Group Home	818,319	843,300	856,200	42,200	898,400	6.5%	869,500	885,700	902,400
Youth Group Home - USDA ⁽²⁾	22,814	0	0	22,500	22,500	N/A	22,500	22,500	22,500
TOTAL SPECIAL REVENUE FUNDS	\$15,045,521	\$16,525,900	\$17,101,200	\$300,000	\$17,401,200	5.3%	\$17,364,500	\$17,381,800	\$17,400,700

⁽¹⁾ Grant funding for the Targeted Capacity Expansion Grant (Dual Treatment Track Program) ended in September 2005 and was not extended by the granting agency.

⁽²⁾ The USDA Youth Group Home grant was awarded outside the budget development process in FY2007.

FY2008 AMENDMENTS:

Adult Drug Court

A \$43,500 increase represents changes expected in contributions from Colonial Heights and an additional general fund contribution for increases in rent and operating due to the program's move to a new facility. Additionally, a decrease of \$112,800 is reflected in the amended budget due to a change in the federal grant year to coincide with the county's fiscal year.

Community Corrections Services

The department was granted permission to use \$27,000 of the revenue generated through participation in the Revenue Maximization program (IV-E) to continue its Hispanic outreach services through June 30, 2008 (while alternate funding sources are explored), as well as approved for an additional \$17,100 in general fund support to cover the cost of custodial service expenses. Additionally, the department's state grant appropriations for pre- and post-trial services were increased by a total of \$58,400.

Comprehensive Services Act

A \$10,800 increase in revenue reimbursement from the City of Colonial Heights is anticipated to assist in support of administrative functions.

HUMAN SERVICES

Families First

A decrease is expected in the transfer from the Mental Health Department in the amount of \$3,400.

Part C

Amendments reflect an additional \$139,700 in FY2008 due to increases expected in Medicaid revenue. Additionally, small decreases are expected in the transfer to the grant from the Mental Health Support Services. A decrease of \$3,900 is anticipated due to the extra Medicaid revenues expected.

Victim Witness

A small \$200 reduction reflects an adjustment from the FY2007 adopted budget to grant funding levels expected from the state Department of Criminal Justice Services in FY2008. The FY2008 budget is reflective of a 10% decrease from actual FY2007 levels.

Youth Group Home

The department received a one-time allocation of \$35,000 in FY2008 to cover the cost of much needed building repair and maintenance projects. Other amendments for the department include establishing a base budget of \$22,500 for the grant funds anticipated from the U.S. Department of Agriculture. The funds may be used to purchase food and food-related supplies/equipment.

MANAGEMENT SERVICES

	<u>Biennium</u>									
	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>to FY2008</u>				
GENERAL FUND										
Administration	\$278,654	\$300,700	\$307,500	\$3,800	\$311,300	3.5%	\$316,700	\$316,700	\$316,700	
Accounting	2,878,653	3,061,500	3,093,700	99,100	3,192,800	4.3%	3,234,500	3,234,500	3,234,500	
Building and Grounds	4,723,670	5,203,500	5,499,300	388,900	5,888,200	13.2%	6,392,100	6,332,100	6,332,100	
General Services Administration	1,409,735	1,409,800	1,462,000	52,400	1,514,400	7.4%	1,544,800	1,559,800	1,574,800	
Information Systems Technology	9,335,127	10,397,100	10,741,200	449,200	11,190,400	7.6%	11,292,700	11,292,700	11,292,700	
Telecommunications	0	156,600	156,600	0	156,600	0.0%	156,600	156,600	156,600	
Internal Audit	617,170	702,000	718,400	36,200	754,600	7.5%	761,600	761,600	761,600	
Printing Center	521,314	535,300	546,100	(700)	545,400	1.9%	551,600	551,600	551,600	
Purchasing	1,118,750	1,231,100	1,257,900	154,600	1,412,500	14.7%	1,418,800	1,418,800	1,418,800	
Registrar	1,147,555	709,600	733,700	167,500	901,200	27.0%	908,200	908,200	908,200	
Waste & Resource Recovery	5,937,171	6,248,700	6,538,500	114,900	6,653,400	6.5%	6,678,700	6,678,700	6,678,700	
TOTAL GENERAL FUND	\$27,967,799	\$29,955,900	\$31,054,900	\$1,465,900	\$32,520,800	8.6%	\$33,256,300	\$33,211,300	\$33,226,300	

FY2008 AMENDMENTS:

All Departments

A 4% performance-based merit increase for all eligible full-time county employees is included in the departmental FY2008 budgets and totals \$367,000.

The net change for risk management charges in the Management Services departments is \$6,400.

The FY2008 amended budget reflects a decrease in health care rates from those originally estimated and included in the approved FY2008 budget. The decrease for Management Services departments is \$246,800.

MANAGEMENT SERVICES

Accounting

FY2008 amendments include funding for an Accounts Receivable Lead Accountant and three months of funding for an Automation Analyst position totaling \$74,600.

Buildings and Grounds

The FY2008 amendments include \$150,000 in funding for operating expenses associated with opening the Community Development Building; an additional \$6,300 for service contract expenses; increases of \$75,000 for utility costs; and miscellaneous decreases in operating expenses of \$8,900. The FY2008 budget also funds an upgraded grounds maintenance program at a cost of \$166,100 that includes the creation of two full-time positions.

General Services Administration

An increase of \$37,400 for county-wide copier costs and a records management program cost of \$8,500 are included in the amendments.

Information Systems Technology

FY2008 amendments reflect a reduction of \$71,700 due to the transfer of a Senior Human Resource Analyst position to Chesterfield University. Five new positions are funded in the amendments and include a Systems Administrator; Sr. Web Developer; Lead Web Developer; Project Manager; and Lead Application Developer to total \$436,300.

Internal Audit

An increase of \$25,000 is reflected in the amendments for personnel costs associated with the state mandated Fraud Hotline.

Purchasing

An increase of \$60,000 is included to cover the cost of reclassifying a secretarial position to a Senior Contract Officer and other personnel costs and \$76,100 is included to fund an additional Sr. Contract Officer position.

Registrar

One Deputy Registrar and two Assistant Deputy Registrar positions totaling \$166,000 are included in the FY2008 amendments.

Waste and Resource Recovery

FY2008 amendments include several adjustments that include: \$50,000 for transfer station operations; \$34,000 to purchase a slope mower; operating cost reductions of \$22,600; and an increase to the base budget of \$45,000 to enable the transfer stations to be open seven days a week.

MANAGEMENT SERVICES

	Biennium									
	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amendments</u>	<u>FY2008</u> <u>Amended</u>	<u>Change</u> <u>FY2007</u> <u>to FY2008</u>				
SPECIAL REVENUE FUND										
Litter Program	\$28,760	\$26,000	\$26,000	\$0	\$26,000	0%	\$26,000	\$26,000	\$26,000	
TOTAL SPECIAL REVENUE FUND	\$28,760	\$26,000	\$26,000	\$0	\$26,000	0%	\$26,000	\$26,000	\$26,000	
INTERNAL SERVICE FUND										
Capital Projects Management ⁽¹⁾	\$621,427	\$618,500	\$646,400	\$125,100	\$771,500	24.7%	\$771,500	\$771,500	\$777,500	
Communications & Electronics	1,940,440	1,983,500	2,077,800	0	2,077,800	4.8%	2,135,800	2,171,900	2,171,900	
Fleet Management	14,186,587	13,506,100	13,988,500	2,553,500	16,542,000	22.5%	17,083,200	17,141,200	17,141,200	
Risk Management ⁽²⁾	9,725,927	7,989,800	7,980,800	3,006,400	10,987,200	37.5%	8,987,200	8,987,200	8,987,200	
Environmental Management	355,219	396,300	403,500	18,700	422,200	6.5%	422,200	422,200	422,200	
Security Management	120,429	189,700	191,500	36,900	228,400	20.4%	228,400	228,400	228,400	
TOTAL INTERNAL SERVICE FUND*	\$26,950,029	\$24,683,900	\$25,288,500	\$5,740,600	\$31,029,100	25.7%	\$29,628,300	\$29,722,400	\$29,728,400	
ENTERPRISE FUND										
Airport	\$703,633	\$706,600	\$737,100	(\$3,700)	\$733,400	3.8%	\$733,400	\$733,400	\$733,400	
TOTAL ENTERPRISE FUND	\$703,633	\$706,600	\$737,100	(\$3,700)	\$733,400	3.8%	\$733,400	\$733,400	\$733,400	

⁽¹⁾ The Capital Projects Management fund added \$24,150 to retained earnings in FY2006, resulting in total revenues and total expenditures plus retained earnings of \$645,577 in this fund for FY2006, as reflected on the Capital Projects Management fund report.

⁽²⁾ Risk Management FY07 & FY08-Approved did not include ending retained earnings in the amount of \$1,608,400. These funds were appropriated and reflected in the Risk Management fund as shown on the Risk Management fund report.

MANAGEMENT SERVICES

FY2008 AMENDMENTS:

Capital Projects Management

An additional \$24,900 is included to cover salary increases. The amendments include \$95,700 to fund a Capital Projects Manager position to address increased workload and associated operating costs.

Communications & Electronics

The amended FY2008 budget reflects a shift of \$99,200 in funds from personnel to operating to more accurately reflect anticipated expenses.

Fleet Management

FY2008 amendments include fuel cost increases totaling \$2,338,100. Also included is a \$400,000 increase for debt service expenses expected in FY2009 for capital improvements to the facility. Funding is included for one additional full-time apparatus technician position and two full-time automotive technician positions to address customer service turn-around times. A decrease of \$221,900 in operating costs is due to miscellaneous expenditure adjustments.

Risk Management

The FY2008 amended budget reflects an increase in Risk Management Administration operating expenses of \$13,300; an increase of \$37,600 in personnel and operating expenses in Security Management; and an increase of \$4,800 in Environmental Management. A reduction of \$260,900 is due primarily to insurance premium reductions and other changes in operating expenses. Unrestricted net assets in the fund have increased by \$3,235,800 due to reduced case reserve requirements, lower claims liabilities, and FEMA reimbursements.

Airport

The FY2008 amendments reflect an increase of \$2,500 in personnel and operating expenses.

PUBLIC SAFETY

	Biennium									
	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amendments</u>	<u>FY2008 Amended</u>	<u>Change FY2007 to FY2008</u>				
GENERAL FUND										
Animal Control	\$1,278,390	\$1,267,700	\$1,293,000	\$111,200	\$1,404,200	10.8%	\$1,414,700	\$1,414,700	\$1,414,700	
Emergency Communications Center	5,841,372	6,407,400	6,692,000	192,500	6,884,500	7.4%	6,943,600	6,943,600	6,943,600	
Fire/Emergency Medical Services	36,410,367	38,111,700	39,469,400	2,048,800	41,518,200	8.9%	42,006,000	43,552,700	44,916,100	
Revenue Recovery ⁽¹⁾	2,368,158	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Police	39,927,402	43,483,000	46,082,800	2,951,500	49,034,300	12.8%	49,397,200	49,401,400	49,405,700	
Riverside Regional Jail	7,104,555	7,400,300	7,700,300	300,000	8,000,300	8.1%	8,000,300	8,000,300	8,000,300	
Sheriff	<u>17,117,734</u>	<u>16,873,100</u>	<u>17,370,700</u>	<u>1,443,800</u>	<u>18,814,500</u>	11.5%	<u>19,134,200</u>	<u>19,141,700</u>	<u>19,149,600</u>	
SUBTOTAL	\$110,047,979	\$113,543,200	\$118,608,200	\$7,047,800	\$125,656,000	10.7%	\$126,896,000	\$128,454,400	\$129,830,000	
Less: Interfund Transfers from Police and Fire/EMS	(\$203,467)	(\$525,000)	(\$582,500)	(\$135,700)	(\$718,200)	36.8%	(\$675,300)	(\$675,300)	(\$675,300)	
TOTAL GENERAL FUND	\$109,844,511	\$113,018,200	\$118,025,700	\$6,912,100	\$124,937,800	10.5%	\$126,220,700	\$127,779,100	\$129,154,700	

⁽¹⁾Revenue Recovery was transferred from Fire/EMS to a Public Safety special revenue fund effective with the FY07 budget.

FY2008 AMENDMENTS:

All Departments

A 4% performance-based merit increase for all eligible full-time county employees is included in the departmental FY2008 budgets and totals \$1,918,500.

The net change for risk management charges in Public Safety departments is an increase of \$20,000.

The FY2008 amended budget reflects a decrease in health care rates from those originally estimated and included in the approved FY2008 budget. The decrease for Public Safety departments is \$904,400.

Animal Control

An additional \$100,000 is included in the amended FY2008 budget to address operational funding issues at the animal shelter in FY2008, including the addition of a new kennelmaster position. Adjustments also include an increase of \$5,000 for career development and \$3,600 for an estimated increase in fleet charges.

PUBLIC SAFETY

Emergency Communications Center

Increases expected in Dictaphone and software maintenance (\$4,300) are included in the amended budget, as well as an additional \$100,000 for maintenance on the new computer aided dispatch system. The balance of funding for a January 2006 compensation adjustment (\$75,000) is also part of the FY2008 amended budget. Additionally, the department's budget reflects projections that radio shop charges will decrease by \$17,600.

Fire and Emergency Medical Services

FY2008 amendments include \$401,900 from the Fire and EMS Revenue Recovery special revenue fund to address training in Advanced Life Support (ALS). Funding in the amount of \$112,100 is included for one full-time Maintenance and Logistics Lieutenant and one full-time Principal Account Clerk. Increased funding in the amount of \$118,600 is included for part-time salaries in Training and Safety and the Safety House program. Part time funding also includes increases to instructor rates. Other adjustments to personnel in the amount of \$251,400 include funding to accommodate changes in the Fair Labor Standards Act (FLSA) and overtime rates. Operating increases include \$230,000 for vehicle operations, \$160,000 for vehicle fuel, \$80,000 for gas heat, \$76,100 for fleet charges, \$73,500 for the new Public Safety Training Center in Enon, and \$30,000 for electricity. Operating expenses also include an additional \$35,000 for maintenance of the transparent local area network service.

Police

Additions to the FY2008 budget include personnel and operating increases for the new temporary Hull Street Station (\$252,700) as well as 10 additional sworn police officer positions, including operating and capital, and a crime analyst position (\$1,058,600). In addition, funds are included to address expected operating expense increases, including fleet charges (\$367,100), career development and personnel funding issues (\$100,800). Decreases in radio shop charges (\$27,300), as well as increases to fund a portion of the costs related to personnel and operating for grants that have ended (\$641,400) is also included in the budget. During FY2007 an additional aviation unit, shared with Henrico County and the City of Richmond, was purchased. Additional operating costs of \$87,000 for the plane are reflected in the FY2008 budget. School Resource Officers are paid for by the schools, and due to salary regrades of the positions, the school board has agreed to pay an additional \$25,000 to fund the adjustments as well as the cost of a new SRO position, including operating and capital (\$100,200).

Riverside Regional Jail

The FY2008 budget was amended to include an additional \$300,000 to address anticipated increases in jail per diem costs at the Riverside Regional Jail facility.

Sheriff

Amendments to the FY2008 budget include \$360,000 to cover the personnel and operating costs of seven deputies approved during FY2007 for the Court Security Division, \$400,000 to cover the personnel and operating costs for eight additional deputy positions for the Court Security Division beginning in FY2008, \$250,000 to cover the additional operating costs of the new jail facility, \$110,500 for new jail maintenance contracts, \$87,600 and \$20,000 to cover anticipated increases in fleet and radio shop charges, respectively, and \$41,200 to address salary and benefits costs for personnel market re-grades. The department's revenues were adjusted by \$84,000 to reflect anticipated Compensation Board and fee-generated revenue increases.

Interfund Transfers from Police

The total amendment represents an increase in the local match of \$92,800 transferred from the Police Department for the COPS-23 grant.

PUBLIC SAFETY

	Biennium					Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 <u>Actual</u>	FY2007 <u>Adopted</u>	FY2008 <u>Approved</u>	FY2008 <u>Amendments</u>	FY2008 <u>Amended</u>				
SPECIAL REVENUE FUND									
Fire and EMS Revenue Recovery ⁽¹⁾	\$0	\$2,949,200	\$2,599,200	\$10,800	\$2,610,000	-11.5%	\$2,610,000	\$2,610,000	\$2,610,000
Police Grants:									
Community Oriented Policing/ Universal Hiring Program (COPS/UHP)	863,675	1,041,500	747,600	130,000	877,600	-15.7%	834,700	834,700	834,700
COPS in Schools	83,581	89,400	29,100	3,500	32,600	-63.5%	32,600	32,600	32,600
Domestic Violence Coordinator	50,036	47,600	47,600	2,200	49,800	4.6%	49,800	49,800	49,800
TOTAL SPECIAL REVENUE FUND	\$997,292	\$4,127,700	\$3,423,500	\$146,500	\$3,570,000	-13.5%	\$3,527,100	\$3,527,100	\$3,527,100

⁽¹⁾Revenue Recovery was transferred from Fire/EMS to a Public Safety special revenue fund effective with the FY07 budget.

FY2008 AMENDMENTS:

Fire and EMS Revenue Recovery

The FY2008 amended budget includes an increase of \$10,800 in EMS Passport revenues and associated expenditures.

Community Oriented Policing/Universal Hiring Program (COPS -23)

The change in funding between FY2007 and FY2008 represents the beginning of the phase-out of funding by the granting agency as the county picks up the costs related to the 23 officers funded on a decreasing percentage over the life of the grant. In subsequent years, the costs and positions will be transferred to police's operating budget. The extra \$92,800 amendment represents more current projections for FY2008 regarding county match requirements.

COPS in Schools

The COPS in Schools grant was awarded during FY2006 with a commitment from the schools to pay a designated local match for salaries over three years. The resulting changes in federal and local funds are reflected in the amounts budgeted for FY2007 and FY2008.

OTHER

	Biennium						Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amendments</u>	<u>FY2008 Amended</u>					
<u>Estimated Expenditures:</u>										
<u>Non-departmental</u>										
Right-of-Way	\$124,545	\$50,000	\$50,000	\$0	\$50,000	0%	\$50,000	\$50,000	\$50,000	
Economic Development Incentive	0	110,000	110,000	0	110,000	0%	110,000	110,000	110,000	
Other Economic Dev Incentives	<u>534,981</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	0%	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	
Subtotal Non-departmental	\$659,526	\$260,000	\$260,000	\$0	260,000	0%	\$260,000	\$260,000	\$260,000	
<u>Miscellaneous</u>										
Community Contracts	\$1,970,819	\$2,069,600	\$2,043,400	\$243,400	\$2,286,800	10.5%	\$2,566,300	\$2,666,300	\$2,766,300	
Convention Center	4,026,848	3,993,500	4,073,400	0	4,073,400	2.0%	4,154,900	4,238,000	4,322,800	
Debt Service	16,619,296	21,928,600	25,098,000	12,200	25,110,200	14.5%	29,309,800	29,633,200	31,214,300	
Employee Benefits	1,354,721	5,245,600	5,643,400	3,769,900	9,413,300	79.5%	16,736,400	23,960,300	31,123,400	
Intracounty Hydrant Protection	1,214,500	2,452,600	2,452,600	0	2,452,600	0.0%	2,452,600	2,452,600	2,452,600	
Interest Paid on Taxes	111,930	64,000	64,000	60,000	124,000	93.8%	124,000	124,000	124,000	
Tax Relief for Elderly	<u>2,517,245</u>	<u>3,433,600</u>	<u>4,305,400</u>	<u>(605,200)</u>	<u>3,700,200</u>	7.8%	<u>3,885,200</u>	<u>4,079,600</u>	<u>4,079,600</u>	
Subtotal Miscellaneous	\$27,815,358	\$39,187,500	\$43,680,200	\$3,480,300	\$47,160,500	20.3%	\$59,229,200	\$67,154,000	\$76,083,000	
TOTAL MISC. & NON-DEPT.	\$28,474,884	\$39,447,500	\$43,940,200	\$3,480,300	\$47,420,500	20.2%	\$59,489,200	\$67,414,000	\$76,343,000	

OTHER

	Biennium						Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 Actual	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended					
District Improvement Funds	\$541,753	\$663,400	\$668,100	\$150,000	\$818,100	23.3%	\$846,200	\$875,700	\$906,700	
<u>Transfers</u>										
Grants	\$1,480,612	\$1,791,300	\$1,958,600	\$193,500	\$2,152,100	20.1%	\$2,114,300	\$2,130,500	\$2,147,200	
Risk Management Fund	1,857,255	0	0	0	0	0%	0	0	0	
Airport Fund	175,585	3,200	3,200	21,600	24,800	675.0%	85,100	8,000	387,600	
Water Operating Fund	9,567	0	0	0	0	0%	0	0	0	
Schools Operating	261,072,057	286,336,600	301,393,500	17,387,900	318,781,400	11.3%	331,669,000	352,532,300	371,036,700	
Schools CIP Reserve	7,295,518	8,512,400	9,368,500	(9,368,500)	0	-100.0%	0	0	0	
Comprehensive Services	<u>2,144,300</u>	<u>2,324,700</u>	<u>2,581,700</u>	<u>148,200</u>	<u>2,729,900</u>	17.4%	<u>2,729,900</u>	<u>2,729,900</u>	<u>2,729,900</u>	
Subtotal, Transfers	\$274,034,895	\$298,968,200	\$315,305,500	\$8,382,700	\$323,688,200	8.3%	\$336,598,300	\$357,400,700	\$376,301,400	
<u>Transfer to Capital Projects</u>										
Capital Projects	\$20,600,576	\$11,258,700	\$7,916,500	\$10,357,400	\$18,273,900	62.3%	\$18,408,600	\$13,378,500	\$15,253,400	
911 Public Safety Projects	0	100,000	0	0	0	-100.0%	0	0	0	
Mobile Phone Tax Projects	<u>0</u>	<u>2,997,000</u>	<u>4,966,700</u>	<u>(4,966,700)</u>	<u>0</u>	-100.0%	<u>0</u>	<u>0</u>	<u>0</u>	
Subtotal, Transfer to Capital Projects	\$20,600,576	\$14,355,700	\$12,883,200	\$5,390,700	\$18,273,900	27.3%	\$18,408,600	\$13,378,500	\$15,253,400	
TOTAL TRANSFERS	\$294,635,471	\$313,323,900	\$328,188,700	\$13,773,400	\$341,962,100	9.1%	\$355,006,900	\$370,779,200	\$391,554,800	

OTHER

	Biennium						Change FY2007 to FY2008	FY2009 Projected	FY2010 Projected	FY2011 Projected
	FY2006 Actual	FY2007 Adopted	FY2008 Approved	FY2008 Amendments	FY2008 Amended					
<u>Reserves</u>										
Capital Projects Reserve	\$13,730,814	\$732,200	\$2,601,600	\$842,600	\$3,444,200	370.4%	\$0	\$6,136,600	\$5,508,900	
Mobile Phone Tax Reserve	0	114,500	259,800	(259,800)	0	-100.0%	0	0	0	
Public Safety Reserve	0	800,000	900,000	(900,000)	0	-100.0%	0	0	0	
Road and Existing Business Incentive Reserve	0	0	0	1,200,000	1,200,000	N/A	5,150,000	6,200,000	11,000,000	
Program Enhancements	0	0	392,400	(6,300)	386,100	0%	3,786,000	8,194,000	10,031,200	
Undesignated Fund Bal., Ending	71,444,555	46,400,000	48,400,000	2,545,000	50,945,000	9.8%	53,495,000	56,395,000	59,370,000	
TOTAL RESERVES	\$85,175,369	\$48,046,700	\$52,553,800	\$3,421,500	\$55,975,300	16.5%	\$62,431,000	\$76,925,600	\$85,910,100	
TOTAL OTHER	\$408,827,477	\$401,481,500	\$425,350,800	\$20,825,200	\$446,176,000	11.1%	\$477,773,300	\$515,994,500	\$554,714,600	

Community Contracts

The Community Contracts budget has been increased \$243,400 to provide funding for various community contracts, including education, crisis intervention, economic development and other community contract programs.

Debt Service

Includes adjustments in the net amount of \$12,200. The adjustment is based on current debt service expenditure projections and reflects retirements of outstanding debt, a 2007 refunding of existing bonds, and planned bond sales.

Employee Benefits

Budgeted amendments include funding for retiree health care, market-based compensation adjustments, and the flexible benefits program.

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Interest Paid on Taxes:

An increase of \$60,000 has been added to the FY2008 budget to bring the annual appropriation closer to actual amounts historically paid.

Tax Relief for the Elderly or Disabled:

The increase in the FY2008 cost for the third and final year of the expansion of the tax relief for the elderly and disabled program is \$605,200 lower than projected when the FY2008 budget was approved in 2006.

District Improvement Funds:

The District Improvement fund appropriation is increased by \$150,000 to cover higher electricity costs to operate existing and additional streetlights that are anticipated to be installed over the next year.

Transfer to Grants:

The general fund transfer to grants does not include transfers that are budgeted in individual departments and noted on divisional header sheets. A net increase of \$193,500 in the general fund transfer to grants is comprised of an additional \$90,500 for Community Corrections Service grants (\$12,300 for the pre-trial program, \$52,800 for post-trial, \$26,800 for domestic violence, and a reduction in support required for the Options program (\$1,400). Local costs have increased \$42,200 for Virginia Juvenile Crime Control Act programs, \$49,100 for Adult Drug Court, \$4,000 for the V-STOP Domestic Violence grant and \$7,700 for the Victim Witness program.

Transfer to Airport Capital Projects Fund:

A local match increase of \$21,600 is required for the grant-funded Master Plan update and Auto Parking project at the county-owned airport.

Transfer to Schools

There is a net increase of \$8,019,400 in the transfer to Schools, resulting primarily from a \$13,986,400 increase in tax revenue, approximately 65.7% of which is transferred to Schools for operating and CIP expenditures less reductions for a projected decrease in state sales tax revenue of \$5,877,000. Transfers to Schools Operating and CIP Reserve funds were combined beginning with the FY2007 budget. The \$8.0M increase in the transfer also includes a one time increase of \$4,185,000 from FY2006 Results of Operations to be used for school capital projects.

Transfer to Comprehensive Services:

A recent change in Medicaid funding has resulted in a loss of revenue for the Comprehensive Services Program. To offset this loss of revenue, the County has increased the transfer to Comprehensive Services by \$148,200 (or 65% of the loss) which will be used for services rendered to non-Medicaid eligible qualifying clients. The balance of \$79,800 (or 35% of the loss of revenues) will be picked up by the School Board transfer and is reflected as such on the Comprehensive Services Fund Report.

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Transfer to Capital Projects:

Of the \$5.39 million net increase in the transfer to the capital improvement program, \$5 million was designated from FY2006 positive results of operations, \$77,400 is allocated from a projected increase in mobile phone and 911 tax revenue, and \$313,300 in additional funding is required to adhere to the Board of Supervisors' policy of funding a minimum of 5% of capital projects with current revenue. Mobile phone and public safety E911 taxes have been reclassified to a local tax revenue coming back to the county through the state, and are therefore combined with the general fund transfer to capital projects for fiscal years 2008 (Amended) through 2011.

Reserves:

Mobile phone and public safety E911 taxes have been reclassified as local tax revenues coming back to the county thru the State, and are therefore combined with the general fund reserve for capital projects for fiscal years 2008 (Proposed Amended) through 2011 for a net reduction of \$317,200.

\$1.2 million in business and professional license tax revenue has been added to reserves pending a decision on future road project funding and for existing business incentives.

Funding for FY2008 Program Enhancements has been reduced by \$6,300.

A \$2.545 million addition to undesignated fund balance is required to adhere to the Board of Supervisors' policy that fund balance be no less than 7.5% of net general fund expenditures.

SCHOOL OPERATING FUND

Biennium

	Biennium								
	FY2006	FY2007	FY2008	FY2008	FY2008	Change	FY2009	FY2010	FY2011
<u>Revenues:</u>	<u>Actual</u>	<u>Adopted</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>To FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Local Sources	\$4,882,087	\$5,125,800	\$5,162,200	\$675,000	\$5,837,200	13.9%	\$5,891,700	\$6,068,500	\$6,250,600
State	176,950,079	222,129,600	227,384,700	8,493,300	235,878,000	6.2%	267,721,500	277,091,800	286,790,000
Federal	376,772	380,000	380,000	0	380,000	0.0%	380,000	393,300	407,100
Food Services	17,124,836	17,244,000	17,244,000	1,810,000	19,054,000	10.5%	19,054,000	19,054,000	19,054,000
Grants	<u>21,770,060</u>	<u>22,634,000</u>	<u>22,634,000</u>	<u>65,400</u>	<u>22,699,400</u>	0.3%	<u>22,699,400</u>	<u>22,699,400</u>	<u>22,699,400</u>
Subtotal Revenues	<u>\$221,103,834</u>	<u>\$267,513,400</u>	<u>\$272,804,900</u>	<u>\$11,043,700</u>	<u>\$283,848,600</u>	6.1%	<u>\$315,746,600</u>	<u>\$325,307,000</u>	<u>\$335,201,100</u>
Transfer from School CIP	\$405,563	\$1,200,000	\$0	\$0	\$0	-100.0%	\$0	\$0	\$0
Loan Proceeds/Use of Reserves	15,936,046	412,400	433,000	246,800	679,800	64.8%	127,200	-	-
Trf. From Food Services	803,127	800,000	800,000	0	800,000	0.0%	800,000	824,000	848,700
Trf. from General Fund:									
State Sales Tax	42,219,072	55,424,600	58,489,400	(5,877,000)	52,612,400	-5.1%	55,082,200	57,836,300	60,728,100
Local Taxes	<u>200,024,312</u>	<u>233,462,510</u>	<u>246,233,985</u>	<u>9,715,415</u>	<u>255,949,400</u>	9.6%	<u>274,457,500</u>	<u>292,617,000</u>	<u>308,213,000</u>
Subtotal Taxes:	\$242,243,384	\$288,887,110	\$304,723,385	\$3,838,415	\$308,561,800	6.8%	\$329,539,700	\$350,453,300	\$368,941,100
Prior Year Revenue	456,700	4,127,890	4,060,815	4,184,985	8,245,800	99.8%	-	-	-
Grounds Maintenance	<u>1,578,100</u>	<u>1,834,000</u>	<u>1,977,800</u>	<u>(4,000)</u>	<u>1,973,800</u>	7.6%	<u>2,129,300</u>	<u>2,079,000</u>	<u>2,095,600</u>
Subtotal Trf. from General Fund	\$244,278,184	\$294,849,000	\$310,762,000	\$8,019,400	\$318,781,400	8.1%	\$331,669,000	\$352,532,300	\$371,036,700
Deferred Revenue/Use of Rsvs.	0	(5,750,000)	5,750,000	0	5,750,000	N/A	-	-	-
Beginning Balance	<u>9,067,408</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>	0.0%	<u>2,972,200</u>	<u>2,972,200</u>	<u>2,972,200</u>
Total Revenues	<u>\$491,594,163</u>	<u>\$560,024,800</u>	<u>\$591,549,900</u>	<u>\$19,309,900</u>	<u>\$610,859,800</u>	9.1%	<u>\$651,315,000</u>	<u>\$681,635,500</u>	<u>\$710,058,700</u>
<u>Expenditures:</u>									
Instruction	\$296,982,570	\$361,244,394	\$384,112,032	\$10,171,348	\$394,283,380	9.1%	\$426,664,900	\$452,669,400	\$476,518,300
Admin/Attend. & Health	15,729,146	20,194,450	21,045,016	806,950	21,851,966	8.2%	22,726,000	24,453,200	25,064,500
Transportation	21,584,328	27,516,586	28,716,762	64,184	28,780,946	4.6%	29,932,200	30,830,200	31,909,300
Operations & Maintenance	45,594,494	54,884,385	56,115,203	992,962	57,108,165	4.1%	62,819,000	64,703,600	66,968,200
Debt Service	54,119,804	41,841,800	46,669,701	(2,169,101)	44,500,600	6.4%	52,632,600	51,845,800	51,932,100
Grants	21,653,603	22,634,000	22,634,000	65,400	22,699,400	0.3%	22,699,400	22,699,400	22,699,400
Food Services	15,112,998	17,244,000	17,244,000	1,810,000	19,054,000	10.5%	19,054,000	19,054,000	19,054,000
Grounds Maintenance	<u>1,578,100</u>	<u>1,834,000</u>	<u>1,977,800</u>	<u>(4,000)</u>	<u>1,973,800</u>	7.6%	<u>1,977,800</u>	<u>2,079,000</u>	<u>2,095,600</u>
Ending Balance	11,596,121	4,118,785	3,666,886	(694,693)	2,972,193	-27.8%	2,972,200	2,972,200	2,972,200
Reserve for CIP	<u>7,643,000</u>	<u>8,512,400</u>	<u>9,368,500</u>	<u>8,266,850</u>	<u>17,635,350</u>	107.2%	<u>9,836,900</u>	<u>10,328,700</u>	<u>10,845,100</u>
Total Expenditures	<u>\$491,594,163</u>	<u>\$560,024,800</u>	<u>\$591,549,900</u>	<u>\$19,309,900</u>	<u>\$610,859,800</u>	9.1%	<u>\$651,315,000</u>	<u>\$681,635,500</u>	<u>\$710,058,700</u>
Enrollment	55,653	58,067	59,217	(221)	58,996	(221)	60,383	61,704	63,004
Average Daily Membership	55,570	57,881	59,028	(221)	58,807	(221)	60,190	61,507	63,206
Full Time Equivalents	7,430.2	7,971.6	8,135.1	48.5	8,183.6	49	8,368	8,570	8,751
Appomattox Governor's School	\$3,435,300	\$4,163,900	\$4,163,900	\$801,100	\$4,965,000	19.2%	\$4,965,000	\$4,965,000	\$4,965,000

SCHOOL OPERATING FUND

FY2008 AMENDMENTS:

Revenues:

State Basic Aid	\$3,204,400
State Compensation Supplement	4,560,000
State Retirement Supplement	1,877,000
State Net Reductions	<u>(1,148,100)</u>
Subtotal-State Revenue Amendments	\$8,493,300
Transfer from the General Fund	\$8,019,400
Local, All Other	<u>921,800</u>
Subtotal-School Operating Fund Amendments	\$17,434,500
Grants	\$65,400
Food Services	<u>1,810,000</u>
Total School FY2008 Amendments	\$19,309,900

Expenditures:

Salary and Benefit Increases	\$985,951
Additional math and reading teachers (68.0 FTE)	3,500,000
Additional special education staffing (15.0 FTE)	575,000
Increase substitute and temporary teacher pay and tuition assistance	921,000
Reserve for School Capital Projects	8,266,850
Textbooks	2,903,000
Safety net for students (includes middle school alternative program)	2,000,000
Laptops for Matoaca High School	(476,000)
County services	(355,500)
Building Lease (IDC)	356,500
Janitorial and repair and maintenance supplies	465,100
Vehicle replacement	180,500
Student planners	175,000
Parent Notification system	162,400
Additional testing needs	257,000
Bus Drivers (12)	(313,200)
Debt Service	<u>(2,169,101)</u>
Subtotal-School Operating Fund Amendments	\$17,434,500
Grants	\$65,400
Food Services	<u>1,810,000</u>
Total School FY2008 Amendments	\$19,309,900

APPENDIX A
TABLE OF AUTHORIZED POSITIONS
FY2002 - FY2008

<u>DEPARTMENT</u>	<u>FY2002</u> <u>Actual</u>	<u>FY2003</u> <u>Actual</u>	<u>FY2004</u> <u>Actual</u>	<u>FY2005</u> <u>Actual</u>	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amended</u>
GENERAL GOVERNMENT								
Budget & Management	11	11	12	12	13	13	13	13
Chesterfield University ¹	0	0	5	5	6	7	7	9
Clerk to the Board	2	2	2	2	2	2	2	2
County Administration	8	8	9	9	7	7	7	7
County Attorney	13	13	13	13	13	13	13	13
Human Resource Management ²	21	22	19	21	23	22	23	27
Intergovernmental Relations ³	2	2	2	2	2	2	2	1
Public Affairs	6	6	7	7	7	7	7	8
Quality Office ³	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>
Total General Government	63	64	69	71	75	75	76	83
MANAGEMENT SERVICES								
Administration	2	2	2	2	2	2	2	2
Accounting	38	38	38	38	38	38	38	40
Buildings & Grounds ⁴	64	65	65	65	65	70	72	75
General Services Administration	9	9	9	10	10	10	10	10
Information Systems Technology ¹	86	86	87	89	92	92	92	96
Internal Audit	7	7	7	8	8	8	8	8
Printing Center	6	6	6	6	6	6	6	6
Purchasing	14	14	14	14	14	15	15	16
Registrar	6	6	6	6	6	6	6	9
Waste and Resource Recovery	<u>35</u>	<u>37</u>	<u>37</u>	<u>37</u>	<u>37</u>	<u>37</u>	<u>37</u>	<u>37</u>
Total Management Services	267	270	271	275	278	284	286	299

APPENDIX A
TABLE OF AUTHORIZED POSITIONS
FY2002 - FY2008

<u>DEPARTMENT</u>	<u>FY2002</u> <u>Actual</u>	<u>FY2003</u> <u>Actual</u>	<u>FY2004</u> <u>Actual</u>	<u>FY2005</u> <u>Actual</u>	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amended</u>
ASSESSMENT & COLLECTION								
Commissioner of the Revenue	45	45	45	48	48	49	49	49
License Inspector	9	9	9	9	9	9	9	9
Real Estate Assessments	43	43	43	43	43	43	43	43
Treasurer	<u>42</u>	<u>42</u>	<u>42</u>	<u>42</u>	<u>44</u>	<u>44</u>	<u>44</u>	<u>44</u>
Total Assessment & Collection	139	139	139	142	144	145	145	145
ADMINISTRATION OF JUSTICE								
Circuit Court Clerk ⁵	39	40	42	42	42	42	42	44
Commonwealth's Attorney ^{6,7}	34	32	32	33	33	35	35	45
Courts	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total Administration of Justice	78	77	79	80	81	84	84	96
PUBLIC SAFETY								
Animal Control	17	17	17	17	17	18	18	19
Emergency Communications Center	82	82	82	82	82	82	82	82
Fire and Emergency Medical Services	376	405	430	457	444	444	444	446
Police ⁸	525	527	533	525	553	554	554	574
Sheriff	<u>200</u>	<u>200</u>	<u>200</u>	<u>227</u>	<u>247</u>	<u>250</u>	<u>250</u>	<u>265</u>
Total Public Safety	1,200	1,231	1,262	1,308	1,343	1,348	1,348	1,386
HUMAN SERVICES								
Access Transportation Program	0	0	0	1	1	1	1	1
Administration	2	2	2	2	2	2	2	2
Cooperative Extension Service	1	1	1	1	1	1	1	1
Limited English Speaking Program (LESP)	1	1	1	1	1	1	1	1
Health ^{15,19}	23	23	28	28	28	29	29	32
Historic Chesterfield	7	2	2	2	2	0	0	0
Juvenile Detention Home ⁹	32	86	84	74	74	74	74	73

APPENDIX A
TABLE OF AUTHORIZED POSITIONS
FY2002 - FY2008

<u>DEPARTMENT</u>	<u>FY2002 Actual</u>	<u>FY2003 Actual</u>	<u>FY2004 Actual</u>	<u>FY2005 Actual</u>	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amended</u>
HUMAN SERVICES (Continued)								
Library ⁹	66	67	67	67	68	69	71	76
Law Library	1	1	1	1	1	1	1	1
Mental Health Support Services ^{10,11,12,19}	292	293	295	310	324	332	332	354
Parks and Recreation ^{4,13}	101	109	110	111	111	117	119	121
Social Services	163	166	167	167	170	178	178	180
Youth Planning and Development	4	4	4	4	4	4	4	4
Total Human Services	693	755	762	769	787	809	813	846
COMMUNITY DEVELOPMENT								
Administration ¹⁴	6	6	7	7	7	7	7	8
Building Inspections	63	63	64	69	72	72	72	72
Economic Development	9	9	9	9	9	10	10	11
Environmental Engineering	56	58	61	63	65	67	67	67
Planning ¹⁴	49	50	51	51	53	54	54	56
Transportation	2	2	2	2	2	2	2	10
Total Community Development	192	195	201	208	215	219	219	224
SUB TOTAL GENERAL FUND	2,632	2,731	2,783	2,853	2,923	2,964	2,971	3,079

<u>DEPARTMENT</u>	<u>FY2002 Actual</u>	<u>FY2003 Actual</u>	<u>FY2004 Actual</u>	<u>FY2005 Actual</u>	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2008 Approved</u>	<u>FY2008 Amended</u>
OTHER								
Airport	5	5	5	6	6	6	6	6
Comprehensive Services	2	2	2	2	2	4	4	4
Capital Projects ^{2,15}	4	5	4	7	4	7	7	6
Capital Projects Management	6	6	6	6	6	6	6	7
Fire and EMS Revenue Recovery	0	0	0	0	15	15	15	15
Fleet Mgmt. & Communications Electronics ¹⁶	79	79	79	86	91	95	98	100

APPENDIX A
TABLE OF AUTHORIZED POSITIONS
FY2002 - FY2008

<u>DEPARTMENT</u>	<u>FY2002</u> <u>Actual</u>	<u>FY2003</u> <u>Actual</u>	<u>FY2004</u> <u>Actual</u>	<u>FY2005</u> <u>Actual</u>	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2008</u> <u>Approved</u>	<u>FY2008</u> <u>Amended</u>
OTHER (Continued)								
Grants:								
Adult Drug Court	2	2	2	2	3	3	3	3
Community Development Block Grant	6	6	6	6	6	5	5	5
Community Corrections Services								
Domestic Violence Resource Center	1	1	1	1	1	1	1	1
Options	1	1	1	1	1	0	0	0
Post Trial	24	24	27	28	28	32	32	32
Pretrial Services	8	8	8	8	8	7	7	7
SABRE	N/A	2	0	0	0	0	0	0
Targeted Capacity Expansion	N/A	N/A	4	2	2	0	0	0
Dom. Viol., Vict. Advocate (V-STOP)	1	1	1	1	1	1	1	1
Domestic Violence Prosecutor	1	1	1	1	1	1	1	1
Families First	7	7	7	7	7	9	9	9
Juvenile Drug Court	N/A	N/A	5	5	5	5	5	5
Litter Program	1	1	1	1	1	1	1	1
Mental Health Part C Program ¹⁷	N/A	N/A	N/A	5	5	4	4	6
Police Grants ⁸	N/A	N/A	N/A	20	26	26	26	19
Project Exile ⁶	2	2	2	2	2	2	2	0
Terrorism Coordinator	N/A	N/A	N/A	1	1	0	0	0
Victim/Witness	7	7	8	8	8	8	8	8
VA Juvenile Community Crime Control	28	29	23	23	23	21	21	21
Risk Management	11	11	13	14	14	15	15	15
Utilities ^{18,19}	278	281	281	287	288	293	293	294
"Unassigned" Responsibility Center/Not Funded ¹⁹	9	8	4	4	8	8	8	9
SUB TOTAL OTHER	483	489	491	534	563	575	578	575
TOTAL FULL-TIME POSITIONS	3,115	3,220	3,274	3,387	3,486	3,539	3,549	3,654

APPENDIX A

TABLE OF AUTHORIZED POSITIONS

FY2002 - FY2008

The Table of Authorized Positions reflects permanent, full-time positions and excludes School Board employees, part-time personnel, and full-time equivalents. The number of approved part-time, seasonal and temporary employees varies from month to month depending on fluctuations in workload. Part-time positions are established when a need exists and funding is available.

Notes:

- ¹ One Human Resource Analyst transferred from Information Systems Technology to Chesterfield University during FY2007.
- ² The FY2008 approved budget for Human Resource Management includes one new Automation Coordinator. That position will be funded in the Capital Projects FY2008 amended authorized positions and is no longer reflected in Human Resource Management.
- ³ One Administrative Secretary transferred from Intergovernmental Relations to the Quality Office during FY2007.
- ⁴ One position transferred from Parks and Recreation to Buildings and Grounds during FY2007.
- ⁵ The Board of Supervisors created two Deputy Clerk positions for the Circuit Court Clerk's Office during FY2007.
- ⁶ Two Secretaries were transferred from Project Exhile to the Commonwealth Attorney's Office during FY2007.
- ⁷ The Board of Supervisors created eight positions for the Commonwealth Attorney's Office during FY2007, one Commonwealth Attorney, one Paralegal and six Secretaries.
- ⁸ Seven Police Officers are transferring from Police grants to the Police Department in FY2008.
- ⁹ One position was transferred from Juvenile Detention Home to the Library during FY2006 for a Library Associate.
- ¹⁰ The Board of Supervisors created ten positions for Mental Health Support Services during FY2007, three Case Managers, one Registered Nurse, one Senior Clinician, one Case Worker, and four Residential Aides.
- ¹¹ One position was added to the Post Trial grant in the FY2007 budget. The position was transferred from Mental Health Support Services. The FY2008 budget has been adjusted to reflect the correct position count in Mental Health Support Services.
- ¹² In FY2007, one position for a Customer Service Representative in Mental Health Support Service was recorded twice. The FY2008 budget has been adjusted to reflect to correct position count.
- ¹³ Three staff positions were created for the Henricus Historical Park during FY2007.
- ¹⁴ One position transferred from Planning to Community Development Administration during FY2007 for an Imaging Specialist.
- ¹⁵ One Administrative Manager transferred from Capital Projects to the Health Department. One Senior Automation Analyst transferred from Capital Projects to Purchasing in the FY2007 budget.
- ¹⁶ The FY2008 approved budget includes one position in Fleet Management that will not be adopted in the FY2008 amended budget.
- ¹⁷ The Board of Supervisors created two positions for the Mental Health Part C Program during FY2007, one Case Manager and one Developmental Specialist.
- ¹⁸ One position transferred from Utilities to Economic Development for a Development Manager during FY2006. The position was added to Economic Development in the FY2007 budget.
- ¹⁹ Two positions transferred from the "Unassigned" responsibility center during FY2007, one to the Health Department for a School Health Nurse and another to Utilities for an Office Assistant. Three positions transferred to the "Unassigned" responsibility center during FY2007, one from Mental Health Support Services and two from the Health Department.

**APPENDIX A
FY2008 NEW POSITIONS**

<u>Department / Suggested Title</u>	<u>#</u>	<u>Net Addition to General Fund</u>	<u>Absorbed w/in FY08 Existing Budget</u>	<u>Offset By Additional Revenue (State, Federal, Other)</u>	<u>Enterprise Fund</u>	<u>Grant Funded</u>	<u>Fee Funded</u>	<u>Total Cost (Salary Only)</u>
Accounting								
Automation Analyst (3 mos. in FY08)	1	\$14,000						\$14,000
Accounts Receivable Lead Acct.	1	58,600						58,600
Animal Control								
Kennelmaster	1	25,100						25,100
Buildings and Grounds								
* Custodian ¹	1	9,500						9,500
* Maintenance Worker ¹	1	13,000						13,000
Maintenance Worker	1	22,000						22,000
Grounds Supervisor	1	37,400						37,400
Chesterfield University								
Sr. HR Analyst Trainer	1						\$73,500	73,500
Economic Development								
Project Manager	1	56,000						56,000
Fire and Emergency Medical Services								
Maintenance and Logistics Lieutenant	1	58,000						58,000
Principal Account Clerk	1	25,100						25,100
Health Department								
School Health Nurse	2	3,300		\$78,100				81,400
Public Health Nurse	1	50,400						50,400
Human Resource Management								
Physician	1						134,600	134,600
Registered Nurse	1						58,200	58,200
Radiology Technician	1						42,700	42,700
Wellness Coordinator	1						42,000	42,000
Medical Secretary/Receptionist	1						25,200	25,200

**APPENDIX A
FY2008 NEW POSITIONS**

<u>Department / Suggested Title</u>	<u>#</u>	<u>Net Addition to General Fund</u>	<u>Absorbed w/in FY08 Existing Budget</u>	<u>Offset By Additional Revenue (State, Federal, Other)</u>	<u>Enterprise Fund</u>	<u>Grant Funded</u>	<u>Fee Funded</u>	<u>Total Cost (Salary Only)</u>
Information Systems Technology								
IFAS Systems Administrator	1	\$77,300						\$77,300
Sr. Web Developer	1	86,000						86,000
Lead Web Developer	1	93,000						93,000
Project Manager	1	45,000					\$45,000	90,000
Lead Application Developer	1	90,000						90,000
Library								
Administrative Assistant	1	32,800						32,800
Asst. Branch Manager-Meadowdale	1	42,800						42,800
Library Associate-Meadowdale	1	32,800						32,800
Library Associate-Meadowdale	1	32,800						32,800
* Library Associate-TBD	1	37,400						37,400
* Library Associate-TBD	1	37,400						37,400
Mental Health Support Services								
Senior Clinician	3			\$128,400				128,400
Principal Accountant	1			37,400				37,400
Principal Account Clerk	1			25,100				25,100
Day Support Counselor	1			25,100				25,100
Administrative Analyst	1			37,400				37,400
Relief Counselor	2			44,000				44,000
Residential Supervisor	1			37,400				37,400
Employment Specialist	2			65,600				65,600
Customer Service Technician	1			25,100				25,100
Social Worker Aides	2					\$44,000		44,000
Parks and Recreation								
* Maintenance Worker	2						44,600	44,600
Planning								
Planner ²	1	9,000		21,000				30,000
Planning Technican ²	1	6,900		16,000				22,900
Code Compliance Specialist ³	1	1,000						10,000

**APPENDIX A
FY2008 NEW POSITIONS**

<u>Department / Suggested Title</u>	<u>#</u>	<u>Net Addition to General Fund</u>	<u>Absorbed w/in FY08 Existing Budget</u>	<u>Offset By Additional Revenue (State, Federal, Other)</u>	<u>Enterprise Fund</u>	<u>Grant Funded</u>	<u>Fee Funded</u>	<u>Total Cost (Salary Only)</u>
Police								
Police Officers	12	\$360,000		\$72,000				\$432,000
Police Intelligence Analyst ¹	1		\$17,500					17,500
Public Affairs								
Public Affairs Officer ¹	1		37,500					37,500
Purchasing								
Sr. Contract Officer	1	25,000			\$53,800			78,800
Registrar								
Deputy Registrar	1	44,000						44,000
Assistant Registrar	2	67,000						67,000
Sheriff								
Deputies	15	482,400						482,400
Social Services								
Volunteer Coordinator ¹	1		32,800					32,800
Sr. Mental Health Clinician	1	42,800						42,800
Transportation								
Senior Engineer	1	77,000						77,000
TOTAL GENERAL FUND	86	\$2,094,800	\$87,800	\$612,600	\$53,800	\$44,000	\$465,800	\$3,367,800
Capital Projects								
* Automation Coordinator	1		\$61,000					\$61,000
Capital Projects Management								
Capital Project Manager	1						\$65,000	65,000
Communications & Electronics								

**APPENDIX A
FY2008 NEW POSITIONS**

<u>Department / Suggested Title</u>	<u>#</u>	<u>Net Addition to General Fund</u>	<u>Absorbed w/in FY08 Existing Budget</u>	<u>Offset By Additional Revenue (State, Federal, Other)</u>	<u>Enterprise Fund</u>	<u>Grant Funded</u>	<u>Fee Funded</u>	<u>Total Cost (Salary Only)</u>
* Installation Technician	1						\$24,000	\$24,000
Fleet Management								
Automotive Parts Technician	1						25,000	25,000
* Fire Apparatus Technician	1						45,200	45,200
Automotive Technician	2						74,600	74,600
Utilities								
Assistant Plant Manager	1				\$48,900			48,900
TOTAL OTHER FUNDS	8	\$0	\$61,000	\$0	\$48,900	\$0	\$233,800	\$343,700
TOTAL ALL FUNDS	94	\$2,094,800	\$148,800	\$612,600	\$102,700	\$44,000	\$699,600	\$3,711,500

* Positions approved during the first year of the biennial budget

¹ Converting part-time to full-time

² Effective date of 10/1/2007

³ Effective date of 4/1/2008

This table reflects permanent, full-time positions and does not include part-time personnel or full-time equivalents.

This table excludes School Board employees.

APPENDIX B GENERAL FUND REVENUE ESTIMATES

Description	FY2006	FY2007	FY2008	FY2008	FY2008	Change	FY2009	FY2010	FY2011
	Actual	Budget	Approved	Amendments	Amended	FY2007 to FY2008	Projected	Projected	Projected
REAL ESTATE TAXES	\$243,681,384	\$262,278,000	\$282,707,200	\$11,995,400	\$294,702,600	12.4%	\$324,646,800	\$351,729,400	\$377,597,600
CP INTERCHANGE SVC DIST TAX	52,565	0	0	0	0	0.0%	0	0	0
REAL ESTATE SEC 58 REFUND	(392,298)	0	0	0	0	0.0%	0	0	0
PUBLIC SERVICE REAL ESTATE	<u>10,264,904</u>	<u>11,200,000</u>	<u>11,200,000</u>	<u>(1,200,000)</u>	<u>10,000,000</u>	-10.7%	<u>10,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>
Total Real Property	\$253,606,555	\$273,478,000	\$293,907,200	\$10,795,400	\$304,702,600	11.4%	\$334,646,800	\$361,729,400	\$387,597,600
PUBLIC SERVICE PER PROP	\$101,979	\$135,000	\$135,000	\$0	\$135,000	0.0%	\$135,000	\$135,000	\$135,000
PERSONAL PROPERTY TAXES	51,602,385	47,060,800	49,928,500	4,308,100	54,236,600	15.2%	57,342,800	60,552,900	63,860,900
REFUNDS - PRORATION	(989,274)	0	0	0	0	0.0%	0	0	0
PERSONAL PROP SEC 58 REFD	<u>(1,248,675)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Personal Property	\$49,466,415	\$47,195,800	\$50,063,500	\$4,308,100	\$54,371,600	15.2%	\$57,477,800	\$60,687,900	\$63,995,900
MOBILE HOME PROP TAXES	\$163,807	\$200,000	\$200,000	\$0	\$200,000	0.0%	\$200,000	\$200,000	\$200,000
MACHINE AND TOOLS PROP TAXES	<u>4,506,163</u>	<u>3,950,000</u>	<u>3,850,000</u>	<u>400,000</u>	<u>4,250,000</u>	7.6%	<u>4,250,000</u>	<u>4,250,000</u>	<u>4,250,000</u>
Total Other Property	\$4,669,970	\$4,150,000	\$4,050,000	\$400,000	\$4,450,000	7.2%	\$4,450,000	\$4,450,000	\$4,450,000
PENALTY ON REAL ESTATE	\$937,750	\$675,000	\$675,000	\$175,000	\$850,000	25.9%	\$850,000	\$850,000	\$850,000
PENALTY ON PERSONAL PROPERTY	921,211	525,000	525,000	375,000	900,000	71.4%	900,000	900,000	900,000
INTEREST ON REAL ESTATE	422,481	400,000	400,000	0	400,000	0.0%	400,000	400,000	400,000
INTEREST ON PERSONAL PROPERTY	<u>398,490</u>	<u>300,000</u>	<u>300,000</u>	<u>50,000</u>	<u>350,000</u>	16.7%	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total Penalties and Interest	\$2,679,932	\$1,900,000	\$1,900,000	\$600,000	\$2,500,000	31.6%	\$2,500,000	\$2,500,000	\$2,500,000
Total Property Taxes	\$310,422,872	\$326,723,800	\$349,920,700	\$16,103,500	\$366,024,200	12.0%	\$399,074,600	\$429,367,300	\$458,543,500
TELEPHONE UTILITY TAX	\$3,672,307	\$3,748,500	\$3,832,800	(\$3,832,800)	\$0	-100.0%	\$0	\$0	\$0
ELECTRIC UTILITY TAX	5,918,202	5,880,900	6,027,900	281,200	6,309,100	7.3%	6,545,700	6,791,200	7,009,800
GAS UTILITY TAX	1,234,350	1,255,800	1,306,000	29,100	1,335,100	6.3%	1,415,200	1,500,100	1,590,100
MOBILE TELEPHONE TAX	<u>5,022,837</u>	<u>5,111,500</u>	<u>5,226,500</u>	<u>(5,226,500)</u>	<u>0</u>	-100.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Utility Taxes	\$15,847,696	\$15,996,700	\$16,393,200	(\$8,749,000)	\$7,644,200	-52.2%	\$7,960,900	\$8,291,300	\$8,599,900
LOCAL SALES AND USE TAXES	\$37,678,256	\$37,592,500	\$39,284,200	\$1,763,000	\$41,047,200	9.2%	\$43,202,200	\$45,254,300	\$47,177,600
TELECOM SALES TAX	0	0	0	12,710,000	12,710,000	N/A	13,154,900	13,615,300	14,091,800
BUSINESS LIC SEC 58 REFUND	(250,813)	0	0	0	0	0.0%	0	0	0
BUSINESS AND PROF LIC TAX	17,761,728	15,656,600	15,656,600	1,200,000	16,856,600	7.7%	17,556,600	18,356,600	19,156,600
CABLE TV FRANCHISE FEE	3,426,398	3,060,000	3,128,900	612,700	3,741,600	22.3%	3,975,500	4,224,000	4,488,000
MOTOR VEHICLE LICENSES TAX	1,057,738	6,417,600	6,417,600	(6,417,600)	0	-100.0%	0	0	0
MOTOR VEHICLE REGISTRATION FEE	5,400,758	0	0	7,346,800	7,346,800	N/A	7,777,400	8,127,400	8,493,100
BANK STOCK TAX	1,154,269	914,400	955,500	365,900	1,321,400	44.5%	1,427,100	1,541,300	1,664,600
RECORDATION TAX	8,384,766	5,250,000	5,500,000	1,500,000	7,000,000	33.3%	7,770,000	8,391,600	8,811,200
TRANS OCCUPANCY TAX 2%	1,006,712	998,900	1,018,900	0	1,018,900	2.0%	1,039,300	1,060,100	1,081,300
TRANS OCCUPANCY TAX 6%	3,020,136	2,994,600	3,054,500	0	3,054,500	2.0%	3,115,600	3,177,900	3,241,500
ENHANCED 911 PHONE TAX	3,616,838	3,799,500	3,885,000	(3,885,000)	0	-100.0%	0	0	0
SHORT-TERM RENTAL TAX	242,655	257,500	265,200	0	265,200	3.0%	273,200	281,400	289,800
GROSS RECEIPTS AUDIT REVIEWS	<u>11,511</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Taxes	\$82,510,953	\$76,941,600	\$79,166,400	\$15,195,800	\$94,362,200	22.6%	\$99,291,800	\$104,029,900	\$108,495,500
TOTAL TAXES	\$408,781,521	\$419,662,100	\$445,480,300	\$22,550,300	\$468,030,600	11.5%	\$506,327,300	\$541,688,500	\$575,638,900

APPENDIX B GENERAL FUND REVENUE ESTIMATES

Description	FY2006	FY2007	FY2008	FY2008	FY2008	Change	FY2009	FY2010	FY2011
	<u>Actual</u>	<u>Budget</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
DOG LICENSES	\$38,242	\$35,000	\$35,000	\$0	\$35,000	0.0%	\$36,000	\$37,000	\$38,000
ABANDONED VEHICLE PERMITS	6,300	7,000	7,000	1,000	8,000	14.3%	8,200	8,400	8,600
LAND USE APPLICATION FEES	2,110	1,500	1,500	0	1,500	0.0%	1,500	1,500	1,500
REAL ESTATE TRANSFER FEES	12,961	12,800	12,800	0	12,800	0.0%	13,000	13,200	13,400
ZONING CERTIFICATE FEES	4,250	6,500	6,500	(2,000)	4,500	-30.8%	4,600	4,700	4,800
REZONING FEES	434,551	400,000	400,000	125,000	525,000	31.3%	562,000	576,100	590,500
SUBSTANTIAL ACCORD FEE	960	0	0	0	0	0.0%	0	0	0
TENTATIVE SUBDIVISIONS	142,080	160,000	160,000	12,000	172,000	7.5%	184,100	188,700	193,400
FINAL CHECK SUBDIVISIONS	116,265	115,000	115,000	1,000	116,000	0.9%	143,900	147,500	151,200
COND USE PLANNED DEVELOPEMENT	71,637	50,000	50,000	21,000	71,000	42.0%	72,800	74,600	76,500
VARIANCES	23,800	20,000	20,000	4,000	24,000	20.0%	24,600	25,200	25,800
SPECIAL EXCEPTIONS	8,000	8,000	8,000	0	8,000	0.0%	8,200	8,400	8,600
SITE PLANS	165,820	160,000	160,000	45,500	205,500	28.4%	220,200	225,700	231,300
CONDITIONAL USES	59,266	45,000	45,000	5,000	50,000	11.1%	51,300	52,600	53,900
CONDITION STANDARD ENFORCEMENT	61,500	70,000	70,000	0	70,000	0.0%	71,800	73,600	75,400
RESIDENTIAL BUILDING PERMITS	1,604,261	1,645,600	1,675,600	103,700	1,779,300	8.1%	1,975,600	2,000,600	2,025,600
COMMERCIAL BUILDING PERMITS	1,067,665	842,100	842,100	0	842,100	0.0%	1,042,100	1,067,100	1,092,100
BUILDING ADDITIONAL FEES	14,684	0	0	0	0	0.0%	0	0	0
BUILDING INSPEC FEES UTILITIES	0	64,000	64,000	0	64,000	0.0%	64,000	64,000	64,000
ELECTRICAL PERMITS	(4,404)	0	0	0	0	0.0%	0	0	0
RESIDENTIAL ELECTRICAL PERMITS	480,288	413,900	458,100	0	458,100	10.7%	458,100	458,100	458,100
COMMERCIAL ELECTRICAL PERMITS	172,917	200,000	200,000	0	200,000	0.0%	200,000	200,000	200,000
RESIDENTIAL PLUMBING PERMITS	875,700	900,000	900,000	0	900,000	0.0%	900,000	900,000	900,000
COMMERCIAL PLUMBING PERMITS	157,218	150,000	170,000	0	170,000	13.3%	170,000	170,000	170,000
HEATING PERMITS	80	0	0	0	0	0.0%	0	0	0
RESIDENTIAL HEATING PERMIT FEE	271,381	250,000	250,000	0	250,000	0.0%	250,000	250,000	250,000
COMMERCIAL HEATING PERMIT FEE	134,467	100,000	120,000	0	120,000	20.0%	120,000	120,000	120,000
SEPTIC TANK PERMITS	25,650	23,000	23,000	0	23,000	0.0%	23,500	24,000	24,500
SIGN PERMITS	47,680	46,000	50,000	(2,000)	48,000	4.3%	48,700	49,400	50,200
TEMP CERTIF OF OCCUPANCY	33,160	40,000	46,000	0	46,000	15.0%	46,000	46,000	46,000
EROSION CONTROL FEES	166,250	140,000	140,000	0	140,000	0.0%	140,000	140,000	140,000
DMV STOP FEES	0	0	0	20,000	20,000	N/A	20,000	20,000	20,000
SOLICITOR PERMITS	740	1,000	1,000	0	1,000	0.0%	1,000	1,000	1,000
CONCEALED WEAPONS FEES	35,748	30,000	30,000	0	30,000	0.0%	30,000	30,000	30,000
FIRE PERMITS	54,380	70,000	70,200	0	70,200	0.3%	70,200	70,200	70,200
BURN PERMIT FEES	40,000	34,800	34,800	0	34,800	0.0%	34,800	34,800	34,800
PLAN REVIEW FEES	369,628	402,300	410,300	0	410,300	2.0%	410,300	410,300	410,300
PLAN REVIEW FEES COM DEV	22,362	32,000	32,000	0	32,000	0.0%	32,000	32,000	32,000
RESUBMITTED PLAN REVIEW FEES	12,700	16,000	16,000	0	16,000	0.0%	16,000	16,000	16,000
RESIDENTIAL BMP MAINT FEES	309,810	64,300	64,300	75,000	139,300	116.6%	69,300	73,300	76,300
MOBILE HOME APPLICATIONS	3,150	4,000	4,000	(1,000)	3,000	-25.0%	3,100	3,200	3,300
ENTERTAINMENT PERMITS	200	0	0	0	0	0.0%	0	0	0
PARADE APPLICATION FEES	200	0	0	0	0	0.0%	0	0	0
RES REINSPECTION FEES	275,572	240,000	240,000	0	240,000	0.0%	240,000	240,000	240,000
COMR REINSPECTION FEES	0	0	0	0	0	0.0%	0	0	0
SOIL REPORT FEE - SEWAGE	51,150	43,100	43,100	0	43,100	0.0%	44,100	45,100	46,100
NOT READY INSPECTION FEE	0	134,000	134,000	0	134,000	0.0%	134,000	134,000	134,000
Total Permits and Fees	\$7,370,379	\$6,976,900	\$7,109,300	\$408,200	\$7,517,500	7.7%	\$7,945,000	\$8,036,300	\$8,127,400

**APPENDIX B
GENERAL FUND REVENUE ESTIMATES**

Description	FY2006	FY2007	FY2008	FY2008	FY2008	Change	FY2009	FY2010	FY2011
	<u>Actual</u>	<u>Budget</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>FY2007 to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
COURT FINES	\$1,288,049	\$1,450,000	\$1,450,000	(\$150,000)	\$1,300,000	-10.3%	\$1,320,000	\$1,340,000	\$1,360,000
FORFEITURES	357,240	0	0	0	0	0.0%	0	0	0
PARKING FINES	19,740	16,000	16,000	0	16,000	0.0%	16,000	16,000	16,000
HNDCP PRK FINE - LATE PENTL	1,925	0	0	0	0	0.0%	0	0	0
RESTITUTION - FIRE DEPARTMENT	4,451	0	0	0	0	0.0%	0	0	0
RESTITUTION - POLICE DEPARTMENT	11,079	1,500	1,500	0	1,500	0.0%	1,500	1,500	1,500
CURFEW VIOLATIONS	507	1,000	1,000	0	1,000	0.0%	1,000	1,000	1,000
Total Fines and Forfeitures	\$1,682,991	\$1,468,500	\$1,468,500	(\$150,000)	\$1,318,500	-10.2%	\$1,338,500	\$1,358,500	\$1,378,500
INTEREST BANK DEPOSITS	(\$396,903)	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0
INTEREST ON FINES - WRNTS	37,714	35,000	35,000	0	35,000	0.0%	36,000	37,000	38,000
CP INTERCHANGE SVC DIST INT	107	0	0	0	0	0.0%	0	0	0
INTEREST ON INVESTMENTS	4,266,203	1,610,000	1,839,500	1,760,500	3,600,000	123.6%	6,000,000	6,000,000	6,000,000
PREMIUM ON BOND PROCEEDS	82,004	0	0	0	0	0.0%	0	0	0
UNREALIZED GAIN - LOSS REVERSE	(158,122)	0	0	0	0	0.0%	0	0	0
UNREALIZED GAIN - LOSS TREAS	198,818	0	0	0	0	0.0%	0	0	0
RENTAL OF GENERAL PROPERTY	103,379	78,600	78,600	800	79,400	1.0%	155,300	155,300	155,300
RENT REC PROP - FAC BLDG	41,805	38,800	38,800	(500)	38,300	-1.3%	38,300	38,300	38,300
RENT REC PROP - FAC SHELTERS	39,525	41,000	41,000	0	41,000	0.0%	41,000	41,000	41,000
RENT REC PROP - FAC PK LITES	32,225	29,000	29,000	0	29,000	0.0%	29,000	29,000	29,000
RENT REC PROP - FAC GARDEN PLOTS	900	1,600	1,600	0	1,600	0.0%	1,600	1,600	1,600
RENT REC PROP - FAC EQUIPMENT	1,863	800	800	0	800	0.0%	800	800	800
CONCESSION RENTAL - COMMISSION	30,545	32,500	32,500	0	32,500	0.0%	32,500	32,500	32,500
Total Use of Money and Property	\$4,280,063	\$1,867,300	\$2,096,800	\$1,760,800	\$3,857,600	106.6%	\$6,334,500	\$6,335,500	\$6,336,500
INTRACOUNTY DATA PROCESSING	\$1,393,272	\$1,182,500	\$1,182,500	\$0	\$1,182,500	0.0%	\$1,182,500	\$1,182,500	\$1,182,500
INTRACOUNTY PC CHARGES	319,347	275,000	275,000	45,000	320,000	16.4%	320,000	320,000	320,000
INTRACOUNTY PURCHASING CHARGES	173,648	178,300	183,200	(31,500)	151,700	-14.9%	151,700	151,700	151,700
INTRACOUNTY PRINT SHOP CHARGES	427,335	460,000	460,000	0	460,000	0.0%	460,000	460,000	460,000
INTRACOUNTY INS FEMA GASTON	45,432	0	0	0	0	0.0%	0	0	0
INTRACOUNTY ACCOUNTING CHARGES	301,200	323,300	323,300	(25,700)	297,600	-7.9%	297,600	297,600	297,600
INTRACOUNTY INTERNAL AUDIT FEE	3,000	3,300	3,500	0	3,500	6.1%	3,500	3,500	3,500
INTRACOUNTY BLDG RENTAL - HLTH	53,280	55,600	55,600	0	55,600	0.0%	80,600	80,600	80,600
INTRACOUNTY BLDG RENTAL - SOC SV	105,400	105,400	105,400	0	105,400	0.0%	150,400	150,400	150,400
INTRACOUNTY MHMRSA CHARGES	241,769	271,300	271,300	(22,700)	248,600	-8.4%	248,600	248,600	248,600
INTRACOUNTY PARK REC BLD GRND	1,627,000	0	0	0	0	0.0%	0	0	0
INTRACOUNTY TREAS COLLECTION	70,199	81,000	81,000	0	81,000	0.0%	81,000	81,500	82,000
INTRACOUNTY UTILITY DEPT REIMB	344,592	287,600	291,100	83,300	374,400	30.2%	374,500	374,600	374,700
ACCOUNTING CHG	101,700	96,400	96,400	0	96,400	0.0%	96,400	96,400	96,400
ACCOUNTING DEPT HEALTH INS ADM	1,757	0	0	0	0	0.0%	0	0	0
CREDIT CARD FEES	1,743	0	0	5,000	5,000	N/A	5,000	5,000	5,000
CHESTERFIELD UNIV SRV NON-CNTY	35,266	25,000	25,000	0	25,000	0.0%	25,000	25,000	25,000
TREAS GARNISHMENT FEES	1,126	0	0	0	0	0.0%	0	0	0
PRINT CHRG - EXTERNAL CUSTO	12,762	10,600	10,600	0	10,600	0.0%	10,600	10,600	10,600
ADMINISTRATIVE FEES	61,108	40,000	50,000	0	50,000	25.0%	50,000	50,000	50,000
DEFERRAL CHARGE	20,610	15,000	15,000	10,000	25,000	66.7%	25,600	26,200	26,900
DELINQUENT ADMIN FEE	8,210	40,000	40,000	(38,000)	2,000	-95.0%	3,000	4,000	5,000
PERSNL PROPTY DELINQ FEES	435,930	350,000	350,000	140,000	490,000	40.0%	502,000	514,000	526,000
REAL ESTATE DELINQ FEES	193,359	100,000	100,000	47,000	147,000	47.0%	152,000	157,000	162,000

**APPENDIX B
GENERAL FUND REVENUE ESTIMATES**

<u>Description</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2008</u>	<u>FY2008</u>	<u>Change</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
	<u>Actual</u>	<u>Budget</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
BAD CHECK CHARGES	\$13,680	\$7,500	\$7,500	\$3,000	\$10,500	40.0%	\$12,000	\$13,000	\$14,000
COURT FEES RECOVERED	34,585	9,500	9,500	25,500	35,000	268.4%	35,500	36,000	36,500
CERTIFIED MAIL FEE	397	500	600	0	600	20.0%	600	600	600
MAILING FEES	0	500	500	0	500	0.0%	500	500	500
COURTHOUSE MAINTENANCE FEE	67,641	96,100	96,100	(15,000)	81,100	-15.6%	81,100	81,100	81,100
SHERIFF'S FEES	18,291	18,300	18,300	0	18,300	0.0%	18,300	18,300	18,300
COURT SECURITY (SHERIFF)	180,310	220,000	220,000	(20,000)	200,000	-9.1%	200,000	200,000	200,000
DNA FEES (SHERIFF)	3,206	0	0	3,000	3,000	N/A	3,000	3,000	3,000
LAW LIBRARY FEES	110,191	125,000	125,900	(700)	125,200	0.2%	125,200	125,200	125,200
COMM ATTY CIRC COURT FEES	10,929	0	0	0	0	0.0%	0	0	0
POLICE OFFICERS' FEES	816,212	800,000	800,000	0	800,000	0.0%	800,000	800,000	800,000
ACCIDENT REPORTS	27,690	30,000	30,000	0	30,000	0.0%	30,000	30,000	30,000
APPOMX.AUTHRY.POLICE BOAT	3,000	3,000	3,000	0	3,000	0.0%	3,000	3,000	3,000
FALSE ALARM CHARGES	114,650	160,000	160,000	0	160,000	0.0%	160,000	160,000	160,000
FALSE ALARM REFUNDS	(353)	0	0	0	0	0.0%	0	0	0
OFFENSE REPORTS	9,035	11,000	11,000	0	11,000	0.0%	11,000	11,000	11,000
PHOTOGRAPHS, ACCIDENTS	318	3,000	3,000	0	3,000	0.0%	3,000	3,000	3,000
RECORD CHECKS	2,080	4,000	4,000	0	4,000	0.0%	4,000	4,000	4,000
FINGERPRINT FEE	6,910	2,000	2,000	1,000	3,000	50.0%	3,000	3,000	3,000
NON-DUI TRAFFIC OFFENSES	124,225	0	0	0	0	0.0%	0	0	0
DRUNK DRIVER CHARGES	1,068	0	0	0	0	0.0%	0	0	0
DUI TRAFFIC OFFENSES	123,119	0	0	30,000	30,000	N/A	30,000	30,000	30,000
TRAINING ACADEMY FEES	35,731	38,000	38,000	0	38,000	0.0%	38,000	38,000	38,000
TRAINING ACADEMY FEES CLEARING	121	0	0	0	0	0.0%	0	0	0
FUNERAL HOME ESCORTS	0	0	0	14,000	14,000	N/A	14,000	14,000	14,000
MED-FLIGHT FUND	203,170	174,100	174,100	0	174,100	0.0%	180,100	182,100	184,100
EMS TRANSPORTS	2,325,414	0	0	0	0	0.0%	0	0	0
EMS SUBSCRIPTIONS	129,780	0	0	0	0	0.0%	0	0	0
HAZARDOUS WASTE CLEANUP	11,276	0	0	0	0	0.0%	0	0	0
MONITORING FEES	22,896	16,000	16,000	50,000	66,000	312.5%	66,000	66,000	66,000
WEEKEND JAIL TIME FEE	81,421	65,000	65,000	10,000	75,000	15.4%	75,000	75,000	75,000
WORK RELEASE PROGRAM	55,566	32,000	32,000	33,000	65,000	103.1%	65,000	65,000	65,000
MEDICAL CO-PAYMENTS	9,100	9,000	9,000	0	9,000	0.0%	9,000	9,000	9,000
JAIL PROCESSING FEE	51,907	38,500	38,500	10,000	48,500	26.0%	48,500	48,500	48,500
JUVENILE HOME	288,530	168,000	168,000	0	168,000	0.0%	198,000	213,000	213,000
SALE OF ANIMALS	9,670	10,000	10,000	6,000	16,000	60.0%	16,500	17,000	17,500
DOG BOARD FEES	33,737	35,000	35,000	0	35,000	0.0%	36,000	37,000	38,000
CUSTOMER VAL CARD LEVEL 1	108,020	105,000	105,000	(3,000)	102,000	-2.9%	106,300	108,600	110,000
CUS VAL CARD LEVEL 2	80,280	70,400	70,400	(4,400)	66,000	-6.3%	71,500	72,500	73,000
CUS VAL CARD LEVEL 3	74,250	58,100	58,100	5,700	63,800	9.8%	69,300	71,300	73,300
BULKY WASTE COLL FEE	2,905	3,400	3,400	1,000	4,400	29.4%	4,400	4,400	4,400
BULKY BRUSH COLLECTION	5,009	2,200	2,200	2,800	5,000	127.3%	5,000	5,000	5,000
WHITE GOODS W/OUT FREON	71,650	70,000	70,000	1,000	71,000	1.4%	73,500	74,700	76,000
WHITE GOODS WITH FREON	41,335	49,000	49,000	(10,000)	39,000	-20.4%	40,600	41,700	42,800
REFUSE PICKUP BAG TAGS	182,499	170,000	170,000	2,000	172,000	1.2%	182,000	186,500	188,500
WEED REMOVAL FEES	6,953	3,500	3,500	5,000	8,500	142.9%	8,500	8,500	8,500
YARD WASTE TAGS	12,800	10,400	10,400	2,000	12,400	19.2%	12,800	13,000	13,100
RESID GATE LANDFILL FEE	1,510,961	1,493,900	1,613,600	(41,200)	1,572,400	5.3%	1,597,400	1,603,400	1,607,400
VEHICLE TIRES	18,666	7,900	7,900	8,100	16,000	102.5%	28,500	30,500	32,500

**APPENDIX B
GENERAL FUND REVENUE ESTIMATES**

Description	FY2006	FY2007	FY2008	FY2008	FY2008	Change	FY2009	FY2010	FY2011
	<u>Actual</u>	<u>Budget</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
VEHICLE TIRES W/ RIMS	\$5,273	\$5,500	\$5,500	(\$1,100)	\$4,400	-20.0%	\$4,900	\$4,900	\$5,100
OVERSIZED VEHICLE TIRES	886	1,000	1,000	(500)	500	-50.0%	500	500	500
CONST MATERICAL HALF LOAD	74,626	78,000	78,000	(13,000)	65,000	-16.7%	67,200	68,500	69,500
CONST MATERIAL FULL LOAD	74,925	75,000	75,000	(13,500)	61,500	-18.0%	65,000	67,000	69,000
QUARTERLY TRASH SERVICE	199,930	205,100	256,300	7,700	264,000	28.7%	266,500	267,500	268,500
CLIENT PAYMENTS	716,631	774,900	774,900	(31,000)	743,900	-4.0%	743,900	743,900	743,900
MEDICAID PAYMENTS	57,857	571,300	571,300	136,000	707,300	23.8%	727,300	747,300	767,300
MEDICAID WAIVER	7,463,116	7,581,100	7,581,100	601,900	8,183,000	7.9%	8,428,000	8,673,000	8,918,000
MEDICAID STATE PLAN OPTION	3,962,536	4,959,900	4,959,900	173,000	5,132,900	3.5%	5,282,900	5,432,900	5,582,900
MEDICAID - MEDALLION II	84,738	79,400	79,400	3,600	83,000	4.5%	83,000	83,000	83,000
MEDICAID REHAB	260	15,000	15,000	0	15,000	0.0%	15,000	15,000	15,000
MEDICAID CO-INSURANCE	17,169	1,600	1,600	13,300	14,900	831.3%	14,900	14,900	14,900
BLUE CROSS BLUE SHIELD PYMTS	74,082	64,800	64,800	2,700	67,500	4.2%	67,500	67,500	67,500
OTHER INSURANCE PAYMENTS	57,168	68,900	68,900	(1,400)	67,500	-2.0%	67,500	67,500	67,500
MEDICAID TRANSPORTATION	389,333	418,000	418,000	(40,400)	377,600	-9.7%	377,600	377,600	377,600
SERVICES TO COURTS	396,778	539,200	539,200	(41,500)	497,700	-7.7%	497,700	497,700	497,700
DEPT. OF REHAB. SERVICES	343,388	292,400	292,400	10,000	302,400	3.4%	302,400	302,400	302,400
MEDICARE PAYMENTS	92,181	69,100	69,100	15,700	84,800	22.7%	84,800	84,800	84,800
FAMIS PAYMENTS	12,446	7,800	7,800	0	7,800	0.0%	7,800	7,800	7,800
CCCTP COUPON REVENUE FEES	118,974	156,600	156,600	0	156,600	0.0%	161,600	166,600	171,600
EMPL HEALTH CLINIC SER - PHYSICALS	0	0	0	58,300	58,300	N/A	113,700	117,100	117,100
EMPL HEALTH CLINIC SER - DRUG TESTS	0	0	0	70,000	70,000	N/A	70,000	70,000	70,000
EMPL HEALTH CLINIC SER - PT	0	0	0	315,600	315,600	N/A	344,400	375,800	375,800
EMPL HEALTH CLINIC SER - FIRST VISITS	0	0	0	70,000	70,000	N/A	70,000	74,300	74,300
THIRD-PARTY WELLNESS CONTRIBUTION	0	0	0	30,000	30,000	N/A	30,000	30,000	30,000
RECREATION NON-RESIDENT FEES	14,920	17,300	17,300	0	17,300	0.0%	17,300	17,300	17,300
RECREATION PLAYGROUND FEES	9,315	6,500	6,500	3,500	10,000	53.8%	10,000	10,000	10,000
RECREATION SCHOOL LECTURES FEE	10,368	9,700	9,700	0	9,700	0.0%	9,700	9,700	9,700
RECREATION SPORTS PROGRAM FEES	95,155	95,000	95,000	0	95,000	0.0%	95,000	95,000	95,000
RECREATION TOURNAMENT CHARGES	32,335	28,000	28,000	0	28,000	0.0%	28,000	28,000	28,000
RECREATION AMUSEMENT PARK SALE	49,079	0	0	0	0	0.0%	0	0	0
RECREATION CAMP FEES	57,947	61,500	61,500	(2,500)	59,000	-4.1%	59,000	59,000	59,000
RECREATION INSTRUCTIONAL FEES	165,581	156,600	156,600	6,000	162,600	3.8%	163,600	164,600	165,600
RECREATION SPECIAL EVENTS	3,018	2,500	2,500	0	2,500	0.0%	2,500	2,500	2,500
SALE OF LIBRARY SERVICES	1,545	600	600	0	600	0.0%	600	600	600
LIBRARY FINES	350,148	334,700	334,700	0	334,700	0.0%	334,700	334,700	334,700
CITY OF RICHM.LIB.USE FEE	207,779	159,600	159,600	0	159,600	0.0%	159,600	159,600	159,600
COUNTY MAP SALES AND UPDATES	95,854	60,700	0	0	0	-100.0%	0	0	0
SALE OF PLANS	3	0	0	0	0	0.0%	0	0	0
SALE OF PUBLICATIONS	8,171	6,000	6,000	(300)	5,700	-5.0%	5,700	5,700	5,700
PENALTY CHARGES	29,749	21,800	21,800	200	22,000	0.9%	22,000	22,000	22,000
ADVERTISING FEES	8,558	6,000	6,000	0	6,000	0.0%	6,200	6,200	6,200
RECYCLING PROCEEDS	37,585	12,800	12,800	56,200	69,000	439.1%	44,000	44,000	44,000
JANITORIAL SERVICES	63,592	66,600	66,900	(1,500)	65,400	-1.8%	65,400	65,400	65,400
SALE OF CONTRACT	403,861	429,100	429,100	3,100	432,200	0.7%	432,200	432,200	432,200
DOCUMENT COPY FEES	27,819	19,300	20,300	2,000	22,300	15.5%	24,300	25,300	26,300
Total Service Charges⁽¹⁾	\$28,834,552	\$25,479,000	\$25,610,100	\$1,763,300	\$27,373,400	7.4%	\$28,060,000	\$28,584,900	\$29,049,800
DONATIONS AND CONTRIBUTIONS	\$2,347,169	\$2,501,000	\$2,587,700	\$146,600	\$2,734,300	9.3%	\$2,956,800	\$3,039,000	\$3,120,300

APPENDIX B GENERAL FUND REVENUE ESTIMATES

Description	FY2006	FY2007	FY2008	FY2008	FY2008	Change	FY2009	FY2010	FY2011
	<u>Actual</u>	<u>Budget</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>FY2007 to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
INTRACOUNTY INSURANCE RECOVERY	\$131,610	\$50,000	\$50,000	\$0	\$50,000	0.0%	\$50,000	\$50,000	\$50,000
SALE OF SUPPLIES	1,589	0	0	0	0	0.0%	0	0	0
SALE OF SURPLUS EQUIPMENT	2,399	12,000	12,000	0	12,000	0.0%	12,000	12,000	12,000
SALE OF LAND	12,500	0	0	0	0	0.0%	0	0	0
SALE OF VEHICLES	147,053	80,000	80,000	0	80,000	0.0%	80,000	80,000	80,000
LOSS PREVENTION	220,800	234,800	242,600	90,200	332,800	41.7%	325,800	325,800	325,800
SETTLEMENT	5,000	0	0	0	0	0.0%	0	0	0
OTHER MISCELLANEOUS REVENUES	1,205,174	541,100	542,500	51,000	593,500	9.7%	593,500	593,500	593,500
PUBLIC PHONE COMMISSION	101,991	150,000	150,000	(55,000)	95,000	-36.7%	95,000	95,000	95,000
REIMBURSEMENT TELEPHONE USAGE	24,717	10,200	10,200	(100)	10,100	-1.0%	10,100	10,100	10,100
REIMBURSEMENT TOWING	8,460	2,900	2,900	0	2,900	0.0%	2,900	2,900	2,900
REIMBURSEMENT DRUG TESTING	9,373	6,500	6,500	0	6,500	0.0%	6,500	6,500	6,500
REIMBURSEMENT OTHER	2,138,239	1,614,000	1,647,300	93,500	1,740,800	7.9%	1,757,700	1,774,700	1,791,700
REFUNDS	17,754	0	0	0	0	0.0%	0	0	0
REIMBURSEMENT OTHER LOCALITIES	48,396	28,400	29,200	100	29,300	3.2%	29,300	29,300	29,300
REIMBURSEMENT COLONIAL HEIGHTS	394,090	416,300	397,200	100,800	498,000	19.6%	505,500	508,000	512,500
REIMBURSEMENT HEALTH DEPT	17,766	12,800	12,800	400	13,200	3.1%	13,200	13,200	13,200
REIMBURSEMENT CHESTERFIELD SCH	2,364,606	4,376,500	4,605,100	174,500	4,779,600	9.2%	4,985,100	4,985,100	5,051,400
REIMBURSEMENT RICHMOND CENTER	1,216,550	998,900	1,018,900	0	1,018,900	2.0%	1,039,300	1,060,100	1,081,300
REIMBURSEMENT STATE EXPENSES	128,433	123,400	123,400	0	123,400	0.0%	126,400	129,400	132,400
REIMBURSEMENT STATE VEHICLE	29,044	39,100	39,100	0	39,100	0.0%	40,100	41,100	42,100
REIMBURSEMENT HEALTH CO-OP	62,614	0	0	0	0	0.0%	0	0	0
CARE OF PRISONERS	6,725	7,500	7,500	0	7,500	0.0%	7,500	7,500	7,500
SOC SEC INCENTIVE PYMTS	<u>3,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>	<u>0</u>	<u>0</u>
Total Recovered Costs & Misc.⁽¹⁾	\$10,645,450	\$11,205,400	\$11,564,900	\$602,000	\$12,166,900	8.6%	\$12,636,700	\$12,763,200	\$12,957,500
VA ABC PROFITS	\$152,365	\$150,000	\$150,000	\$0	\$150,000	0.0%	\$150,000	\$150,000	\$150,000
VA CLERK EXCESS FEES	1,835,140	1,375,000	1,430,000	270,000	1,700,000	23.6%	1,750,000	1,803,500	1,857,600
VA WINE TAXES	159,708	155,000	155,000	0	155,000	0.0%	155,000	155,000	155,000
VA ROLLING STOCK TAX	80,751	85,000	85,000	0	85,000	0.0%	85,000	85,000	85,000
VA MOBILE HOME TITLING TAXES	30,646	70,000	70,000	(20,000)	50,000	-28.6%	50,000	50,000	50,000
VA GRANTOR'S TAX (DEEDS)	1,391,469	1,206,000	1,212,000	138,000	1,350,000	11.9%	1,400,000	1,450,000	1,450,000
VA HB 599 FUNDS	7,575,164	7,450,000	8,300,000	0	8,300,000	11.4%	8,900,000	8,900,000	9,000,000
VA PERSONAL PROP TAX REIMB	42,214,506	41,000,000	41,000,000	92,000	41,092,000	0.2%	41,092,000	41,092,000	41,092,000
VA PP TAX RELIEF REFND PRORATE	(1,402,482)	0	0	0	0	0.0%	0	0	0
VA PP TAX RELIEF SEC 58 REFUND	(640,129)	0	0	0	0	0.0%	0	0	0
VA VEHICLE RENTAL TAX	815,558	825,000	825,000	0	825,000	0.0%	825,000	825,000	825,000
VA SHEXP COMMONWEALTH ATTORNEY	0	1,251,300	1,281,300	198,800	1,480,100	18.3%	1,520,100	1,560,100	1,600,100
VA SHEXP COMMONWLTH ATTN Y FICA	92,795	89,800	89,800	36,000	125,800	40.1%	128,800	131,800	134,800
VA SHEXP COMMONWLTH ATTN Y VSRS	46,592	44,900	44,900	31,100	76,000	69.3%	78,000	80,000	82,000
VA SHEXP COMMONWLTH ATTN Y DP	106,715	89,900	89,900	20,400	110,300	22.7%	113,300	116,300	119,300
VA SHEXP COMMONWLTH ATTN Y INS	1,282,739	0	0	2,000	2,000	N/A	2,100	2,200	2,300
VA SHEXP SHERIFF	2,327,075	2,340,000	2,510,000	(92,000)	2,418,000	3.3%	2,563,300	2,567,600	2,572,100
VA SHEXP SHERIFF FICA	339,667	288,500	288,500	13,400	301,900	4.6%	301,900	301,900	301,900
VA SHEXP SHERIFF VSRS	168,239	138,700	138,700	6,800	145,500	4.9%	145,500	145,500	145,500
VA SHEXP COMMISSIONER OF REV	455,152	429,900	475,900	23,500	499,400	16.2%	514,400	529,800	545,700
VA SHEXP COMMISSNER REV FICA	32,944	36,100	37,100	2,100	39,200	8.6%	40,400	41,600	42,800
VA SHEXP COMMISSNER REV VSRS	17,722	16,000	19,000	1,100	20,100	25.6%	20,700	21,300	21,900

**APPENDIX B
GENERAL FUND REVENUE ESTIMATES**

Description	FY2006	FY2007	FY2008	FY2008	FY2008	Change	FY2009	FY2010	FY2011
	<u>Actual</u>	<u>Budget</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	FY2007 to FY2008	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
VA SHEXP COMMISSNER LIFE	\$0	\$0	\$0	\$2,000	\$2,000	N/A	\$2,100	\$2,200	\$2,300
VA SHEXP TREASURER	478,289	489,600	504,300	13,000	517,300	5.7%	532,300	547,300	562,300
VA SHEXP TREASURER FICA	34,029	38,500	38,500	(500)	38,000	-1.3%	39,000	40,000	41,000
VA SHEXP TREASURER VSRS	18,400	17,000	17,000	2,800	19,800	16.5%	20,400	21,000	21,600
VA SHEXP TREASURER LIFE	0	0	0	2,000	2,000	N/A	2,000	2,100	2,100
VA SHEXP MEDICAL EXAMINER	1,770	5,000	5,000	(3,000)	2,000	-60.0%	2,000	2,000	2,000
VA SHEXP REGISTRAR/ELEC BOARDS	598,432	75,000	75,000	15,000	90,000	20.0%	92,000	94,000	96,000
VA SHEXP CLERK CIRCUIT COURT	911,338	936,700	964,800	67,300	1,032,100	10.2%	1,062,100	1,092,100	1,122,100
VA SHEXP CLERK CIRCUIT CT FICA	22,395	22,900	23,600	1,100	24,700	7.9%	25,400	26,100	26,800
VA SHEXP CLERK CIRCUIT CT VSRS	11,876	12,100	12,500	4,400	16,900	39.7%	17,400	17,900	18,400
VA SHEXP CLERK CIRCUIT CT INS	0	0	0	1,400	1,400	N/A	1,500	1,600	1,700
VA CRMNL JUSTC SRV PROBATION	6,808	5,500	5,500	0	5,500	0.0%	5,500	5,500	5,500
VA JAIL BLOCK GRANT	950,894	1,100,000	1,100,000	0	1,100,000	0.0%	1,100,000	1,100,000	1,100,000
VA STATE AID TREATM PERSONNEL	143,294	108,000	108,000	22,000	130,000	20.4%	130,000	130,000	130,000
VA COMP BOARD AID JAIL EXP	1,984,389	1,750,000	1,750,000	96,600	1,846,600	5.5%	1,846,600	1,846,600	1,846,600
VA JUV DET CARE OF STATE CHILD	11,550	9,100	9,100	(4,800)	4,300	-52.7%	4,300	4,300	4,300
VA DISTRIBUTION - FIRE PRGM FUND	588,832	348,600	348,600	0	348,600	0.0%	448,600	458,600	468,600
VA EMERGENCY MEDICAL SERVICE	219,982	220,500	220,500	0	220,500	0.0%	220,500	220,500	220,500
VA FIN ASST - MENTAL HEALTH SRV	2,038,367	1,988,200	1,988,200	619,100	2,607,300	31.1%	2,682,300	2,757,300	2,832,300
VA FIN ASST - MENTL RETARDAT SRV	188,012	161,900	161,900	1,500	163,400	0.9%	163,400	163,400	163,400
VA FIN ASST - SUBSTNCE ABUSE SRV	816,639	786,000	786,000	57,700	843,700	7.3%	843,700	843,700	843,700
VA PUBLIC ASST - WELFARE ADMIN	3,778,109	4,083,700	4,087,600	339,200	4,426,800	8.4%	4,755,600	5,080,600	5,083,200
VA FIN ASST TO PUB LIBRARY	232,640	228,500	228,500	0	228,500	0.0%	228,500	228,500	228,500
VA MISCELLANEOUS STATE AID	2,898,642	2,558,100	2,558,100	346,800	2,904,900	13.6%	2,939,900	2,974,900	2,984,900
EDU STATE SALES TAX RECEIPTS	<u>47,043,348</u>	<u>55,424,600</u>	<u>58,489,400</u>	<u>(5,877,000)</u>	<u>52,612,400</u>	-5.1%	<u>55,082,200</u>	<u>57,836,300</u>	<u>60,728,100</u>
Total State Revenue	\$120,060,371	\$127,410,600	\$131,684,200	(\$3,570,200)	\$128,114,000	0.6%	\$132,082,800	\$135,505,100	\$138,768,900
FED COMMUNITY DEV BLOCK GRANTS	\$1,375,327	\$1,536,900	\$1,536,900	\$11,700	\$1,548,600	0.8%	\$1,578,600	\$1,608,600	\$1,638,600
FED FIN ASST VHDA SEC 8 HOUSG	20,850	12,100	12,100	0	12,100	0.0%	12,100	12,100	12,100
FED PASS-THRU WELFARE	8,487,942	9,252,400	9,385,300	517,800	9,903,100	7.0%	10,428,200	10,953,200	10,978,200
FED PRESQULE REFUGE NWR95-469	9,663	4,800	4,300	0	4,300	-10.4%	4,300	4,300	4,300
FED FIN ASST PUBLIC SAFETY	72,869	25,000	25,000	0	25,000	0.0%	25,000	25,000	25,000
FED FIN ASST OTHER	<u>39,333</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	N/A	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total Federal Revenue	\$10,005,985	\$10,831,200	\$10,963,600	\$559,500	\$11,523,100	6.4%	\$12,078,200	\$12,633,200	\$12,688,200
TOTAL TAXES AND REVENUE	\$591,661,312	\$604,901,000	\$635,977,700	\$23,923,900	\$659,901,600	9.1%	\$706,803,000	\$746,905,200	\$784,945,700
TRANSFER FRM CNTY GENERAL FUND	\$120,500	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0
TRANSFER FRM CNTY CAP PRJ FND	587,347	233,400	236,000	0	236,000	1.1%	238,200	238,200	238,200
TRF FRM CNTY SPEC RV GRANTS	0	0	0	401,900	401,900	N/A	401,900	401,900	401,900
TRANSFER FRM FLEET	0	11,400	11,600	0	11,600	1.8%	11,700	11,800	12,000
TRANSFER FRM WATER	0	2,500	2,500	0	2,500	0.0%	2,600	2,600	2,600
TRF FRM WATER PYMT LIEU TAX	1,214,500	2,452,600	2,452,600	0	2,452,600	0.0%	2,452,600	2,452,600	2,452,600
TRANSFER FRM WASTEWATER	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	0.0%	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>
Total Financing Sources	\$1,922,347	\$2,702,400	\$2,705,200	\$401,900	\$3,107,100	15.0%	\$3,109,600	\$3,109,700	\$3,109,900
USE OF RESERVES: ANTICIPATED RESULTS OF OPERATIONS	\$0	\$0	\$0	\$0	\$0	0.0%	\$3,911,100	\$8,500,000	\$9,000,000
USE OF RESERVES: CD BUILDING OPERATING IMPACT	0	398,600	0	0	0	-100%	0	0	0

**APPENDIX B
GENERAL FUND REVENUE ESTIMATES**

<u>Description</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2008</u>	<u>FY2008</u>	<u>Change</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
	<u>Actual</u>	<u>Budget</u>	<u>Approved</u>	<u>Amendments</u>	<u>Amended</u>	<u>to FY2008</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
USE OF RESERVES: CONVENTION CENTER REFUND	\$0	\$0	\$0	\$100,000	\$100,000	N/A	\$347,100	\$0	\$0
USE OF RESERVES: COUNTYWIDE FUEL COST INCREASE	0	0	195,100	0	195,100	N/A	404,900	0	0
USE OF RESERVES: CSA GENERAL FUND TRANSFER	0	0	300,000	0	300,000	N/A	325,000	0	0
USE OF RESERVES: DETENTION HOME PRIOR COMMITMENT	0	0	200,000	0	200,000	N/A	0	0	0
USE OF RESERVES: EMPLOYEE BENEFIT SAVINGS	0	584,000	0	0	0	-100.0%	722,000	0	0
USE OF RESERVES: FY05 REV & EXP RESULTS OF OPERATIONS	0	0	3,588,400	0	3,588,400	N/A	0	0	0
USE OF RESERVES: FY05 RESULTS OF OPERATIONS-BLDG INSPECTION	0	635,000	0	0	0	-100%	0	0	0
USE OF RESERVES: FY05 RESULTS OF OPERATIONS-MOBILE PHONE TAX	0	500,000	0	0	0	-100%	0	0	0
USE OF RESERVES: FY05 RESULTS OF OPERATIONS-RECORDATION TAX	0	1,000,000	0	0	0	-100.0%	0	0	0
USE OF RESERVES: FY06 RESULTS OF OPERATIONS	0	0	0	2,410,700	2,410,700	N/A	0	0	0
USE OF RESERVES: FY05 RESULTS OF OPERATIONS-WORKERS COMP	0	375,500	0	0	0	-100%	0	0	0
USE OF RESERVES: FY06 REV & EXP RESULTS OF OPERATIONS	0	0	0	11,000,000	11,000,000	N/A	0	0	0
USE OF RESERVES: FY08 RISK MANAGEMENT CHARGES	0	0	200,000	0	200,000	N/A	0	0	0
USE OF RESERVES: GENERAL FUND TRANSFER TO GRANTS	0	0	0	187,000	187,000	N/A	0	0	0
USE OF RESERVES: LIBRARY OPERATING COSTS PRIOR COMMITMENT	0	100,000	0	0	0	N/A	0	0	0
USE OF RESERVES: MISCELLANEOUS OPERATING RESERVES	0	0	135,400	0	135,400	N/A	1,740,600	0	0
USE OF RESERVES: OTHER RESERVES	6,724,400	5,713,000	6,025,700	(6,025,700)	0	-100.0%	0	0	0
USE OF RESERVES: PUBLIC SAFETY CIP RESERVE	0	0	0	0	0	0.0%	690,600	0	0
USE OF RESERVES: PUBLIC SAFETY PRIOR COMMITMENT	0	987,000	350,000	529,000	879,000	-10.9%	971,000	0	0
USE OF RESERVES: RRJA PER DIEMS	0	0	121,000	0	121,000	N/A	179,000	0	0
USE OF RESERVES: SOCIAL SERVICES SALARY STUDY	0	0	0	200,000	200,000	N/A	0	0	0
USE OF RESERVES: TELECOMMUNICATIONS	0	0	81,000	0	81,000	N/A	0	0	0
USE OF RESERVES: USE OF FY07 DEBT SERVICE SAVINGS	0	0	0	778,000	778,000	N/A	0	0	0
USE OF FUND BALANCE	<u>56,277,458</u>	<u>45,400,000</u>	<u>46,400,000</u>	<u>3,545,000</u>	<u>49,945,000</u>	10%	<u>50,945,000</u>	<u>53,495,000</u>	<u>56,395,000</u>
Total Reserves & Fund Balance	\$63,001,858	\$55,693,100	\$57,596,600	\$12,724,000	\$70,320,600	26.3%	\$60,236,300	\$61,995,000	\$65,395,000
Total Other	\$64,924,205	\$58,395,500	\$60,301,800	\$13,125,900	\$73,427,700	25.7%	\$63,345,900	\$65,104,700	\$68,504,900
TOTAL GENERAL FUND REVENUE	<u>\$656,585,517</u>	<u>\$663,296,500</u>	<u>\$696,279,500</u>	<u>\$37,049,800</u>	<u>\$733,329,300</u>	10.6%	<u>\$770,148,900</u>	<u>\$812,009,900</u>	<u>\$853,450,600</u>

⁽¹⁾\$117,000 in the FY2007 Budget and \$115,100 in the FY2008 Approved Budget that was classified as Service Charges revenue is now classified as Recovered Costs revenue.



Chesterfield County, Virginia

Lane B. Ramsey, County Administrator

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BOARD OF SUPERVISORS

April 11, 2007

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The Honorable Members of the Board of Supervisors

County of Chesterfield

Chesterfield, Virginia 23832

Dear Members of the Board:

I am pleased to submit to you and to the citizens of Chesterfield County the Capital Improvement Program for fiscal years 2008-2012. This Program serves as a planning tool for the efficient, effective, and equitable distribution of public improvements throughout the county. It advances priorities established in recent years, and includes projects to be financed with general obligation bonds approved through the 2004 referendum. The Program represents a balance between finite resources and an ever-increasing number of competing county priorities. This balance was achieved using the priorities and objectives established by the Board of Supervisors and is consistent with the county's Strategic Plan.

The county continues to benefit financially from a credit rating of AAA on outstanding general obligation bonds from each of the three major rating agencies. This is the highest possible rating, and Chesterfield is one of less than twenty-five county governments nationwide to be so designated. The county will realize lower interest rates on debt issued with this rating.

The Honorable Members of the

Board of Supervisors

April 11, 2007

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This Capital Improvement Program totals \$624,262,900, and is comprised of county improvements of \$237,111,000, School Board improvements of \$206,786,900, and Utilities Department improvements of \$180,365,000.

On November 2, 2004 our citizens overwhelmingly passed a \$341.7 million bond referendum for a variety of school, public safety, library, parks and recreation, and road improvement projects. The third series of general obligation bonds were sold in February 2007, and the remaining series of bonds will be sold annually through 2011. The FY2008-2012 Capital Improvement Program includes projects to be financed through the referendum.

As you know, construction related costs have increased significantly in the last 24 months, particularly for materials such as concrete and steel. Hurricane related damage along the Gulf Coast, as well as demand for new housing, has continued to significantly impact the price of lumber. As a result, construction costs for a significant number of projects have been adjusted.

As this Program has been developed as a revision to the Adopted FY2007-2012 Capital Improvement Program, summaries of the county, school and utility plans are presented, along with this transmittal letter that details the revisions to the county's CIP projects. Detailed descriptions of individual projects may be found in the Adopted FY2007-2012 Capital Improvement Program document and are not reprinted here.

Highlights of the Adopted FY2008-2012 CIP compared to the Adopted FY2007-2012 CIP are as follows:

Administration of Justice

Changes:

- Increase in funding of \$649,600 for New Courtrooms for Circuit/General District Courts; reflects anticipated increase in programming and design costs
- Postponement of Youth Group Home Expansion Project
- Postponement of Additional Parking for Circuit/General District Courts Building

General Services

New Projects:

- Inclusion of two projects for Fleet Management in 2008: Design and Construction of a New Fuel Point Facility (\$2,445,000), and Bay Additions for Heavy Vehicle Shop and School Bus Maintenance Shop (\$5,000,000).
- Inclusion of \$250,000 in 2008 for Renovation of Fire Administration – Police Evidence Building

Changes:

- Overall increase in funding of \$6,533,300 for Renovation of 5 Story Administration Building; reflects revised scope of work and updated construction cost estimates
- Reallocate funding of \$767,000 originally earmarked for Structural Repairs to 5 Story Administration Building; now reallocated to Renovation of 5 Story Administration Building
- Increase of \$45,000 for Demolition of Current Fire Training Facility; updated cost estimate
- Increase of \$242,200 for Partial Roof Replacement – Circuit/General District Courts Building; updated cost estimate
- Increase of \$60,000 for Government Center Complex Parking Lot Rehabilitation; updated cost estimate; project is also accelerated to 2008

Health and Social Services

New Projects:

- Includes \$100,000 in 2008 for Feasibility Study for Provision of Intermediate Care Facilities – Mental Health Support Services

Changes:

- Increase of \$8,347,000 for Expansion and Renovation of Smith-Wagner Building; reflects escalating construction costs and increase in square footage

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Libraries

Changes:

- Increase of \$1,225,400 for Reams-Gordon Library; reflects anticipated increase in construction costs
- Increase of \$2,850,000 for Robious Road Library; reflects anticipated increase in construction costs
- Route 360 West Area Library – increase of \$397,200 for land acquisition and related costs

Parks and Recreation

New Projects:

- Includes \$300,000 in 2008 for Utility Improvements at Harry Daniel Park

Changes:

- Includes \$800,000 over the five year planning period as contingency for anticipated increases in construction costs for park projects

Public Safety

New Projects:

- Total of \$250,000 is included in 2008 for Feasibility Study - Public Safety Administration Building
- Funds totaling \$3,200,000 are included for the Fire Apparatus Replacement Program
- A total of \$600,000 is included to complete the Expansion of the Manchester Volunteer Rescue Squad Building (design work is funded in 2007)

Changes:

- Significant increase in funding (\$4,000,000) for Public Safety Training Center @ Enon; reflects anticipated increase in construction costs for remaining phases of the project

The Honorable Members of the

Board of Supervisors

April 11, 2007

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Public Safety

Changes:

- Hull Street District Station – increase of \$3,800,000 to the project; reflects increase in estimated construction costs, and transfer of FY2007 appropriation to the PSTC @ Enon project (in order to accelerate the design/construction of the High Speed Pursuit Track and Observation Tower)
- Additional funding of \$400,000 is included for Public Safety Mobile Data Replacement Computers
- Increase of \$1,219,500 for Harrowgate Fire & Rescue Station; reflects anticipated increase in construction costs
- Increase of \$1,027,200 for Courthouse/Route 288 Fire & Rescue Station; reflects anticipated increase in construction costs
- Increase of \$420,000 for North Woodlake Fire & Rescue Station for initial programming and design work

Regional

Changes:

- John Tyler Community College – funding for site work related to new academic building at the Midlothian Campus has been accelerated and will be addressed in 2007 and 2008

Transportation

New Projects:

- A total of \$1,500,000 is included in 2012 for the widening of Government Center Parkway in the Government Center Complex (two lanes to four lanes from Smith Wagner Building to Courthouse Road Extended)

Schools

In the winter of 2003 and spring of 2004, staff completed a school-by-school review of the adequacy of facilities based upon three major factors: (1) overcrowding, (2) special program needs, and (3) the age and condition of the facility. Based on the School Board's policy, possible solutions to these conditions included portable classrooms, alternative space, relocation of special programs, changes in attendance zones, additions and/or renovations to the facility, and the construction of new facilities. The capital improvements included for funding in FY2005-2011 were those schools where the most appropriate solution was addition, renovation, or new construction. Based on that analysis, a bond referendum was held in November of 2004. The referendum included construction of two new elementary schools, two new middle schools, and a replacement for Clover Hill High School. In addition, renovations and additions were included at thirteen existing schools.

The Honorable Members of the

Board of Supervisors

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On January 4, 2007 the School Board approved its 2008-2012 Capital Improvement Program. Three changes are recommended to the approved CIP to include actions taken by the Board of Supervisors as well. The Approved Financial Plan adopted on February 27th placed an additional \$4,082,800 in the CIP Reserve. These funds must also be included in the FY2008-2012 CIP for major maintenance. In addition, federal food service funds in the amount of \$205,500 are available for selected kitchen/cafeteria projects. Finally, the Board of Supervisors appropriated additional funds to provide a total of \$81 million for construction of the new Clover Hill High School. However, only \$65 million is appropriated in the School Board's CIP, with the remaining funding included in a County reserve. Once bids are received this summer, any or all of the reserve necessary to fund the project will be transferred to the School Board's CIP. These actions, scheduled to be adopted by the School Board on May 8, 2007, will result in a reduction in the School Board's Adopted FY2008-2012 CIP in the amount of \$23,274,900.

Summary

The projects in this Program have been reviewed for consistency with the Adopted Comprehensive Plan and the Public Facilities Plan, a form of "needs assessment" which precedes the preparation of the county's Capital Improvement Program. The Public Facilities Plan is an element of the county's Comprehensive Plan.

In addition, the Board of Supervisors' debt ratio and financial management policies provided guidance for the development of this Capital Improvement Program. Adherence to these policies allows the county to plan for the necessary financing of capital projects while maintaining its creditworthiness.

The most critical ratio for the county, and the ratio which primarily guided the establishment of planned debt issuance for Fiscal Years 2008-2012, is the ratio of debt service as a percentage of general government expenditures. At June 30, 2006, this ratio was 8.2%. While the county's target is to maintain this ratio below 10.0%, this Program was developed to maintain a debt ratio closer to 8.5% over the 2008-2012 planning period. We continue to receive favorable responses to our conservative approach to capital facilities planning from each of the three major rating agencies (Moody's, Fitch, and Standard & Poor's).

This Program represents a continued conservative approach in its reliance on long-term financing for general county improvement projects. Further, in keeping with the Board of Supervisors' financial policy regarding funding a portion of capital improvements with current revenues, this Program exceeds the targeted current revenue funding levels for both general county and school projects. The county has a goal of funding 20% of the general county projects and 10% of the school projects with current revenues. This Program proposes current revenue funding levels (including cash proffers) of 52.2% for the county projects and 38.9% for school projects over the five year planning period.

The Honorable Members of the

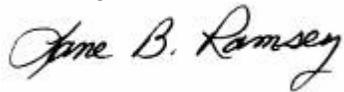
Board of Supervisors

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In summary, this FY2008-2012 Capital Improvement Program continues to sustain the county's strong financial position, includes those projects approved by voters in the referendum, proposes affordable service enhancements, and presents to the citizens of Chesterfield County the broad range of capital facilities required of a FIRST CHOICE community.

Sincerely,

A handwritten signature in cursive script that reads "Lane B. Ramsey". The signature is written in black ink and is positioned above the printed name and title.

Lane B. Ramsey

County Administrator

**COMPOSITION OF THE
CAPITAL IMPROVEMENT PROGRAM
FY2008 - 2012**

Chesterfield County's Capital Improvement Program is contained in three separate documents:

County Capital Improvement Program	\$237,111,000
School Board Capital Improvement Program	206,786,900
Utilities Department Capital Improvement Program	<u>180,365,000</u>
TOTAL CIP	<u>\$624,262,900</u>

Summaries of the School Board Capital Program and the Utilities Department Capital Program are contained in this document

COUNTY CIP SUMMARY

*Note: Detailed project descriptions may be found in the
Adopted FY2007-2012 Capital Improvement
Program document.*

COUNTY CIP SUMMARY

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>TOTAL FY2008-2012</u>
<u>SOURCES:</u>						
General Fund	\$19,581,000	\$18,693,700	\$13,586,500	\$15,841,000	\$14,821,500	\$ 82,523,700
Debt Funded	36,276,600	22,706,500	26,803,400	27,500,100	0	113,286,600
Other Sources	1,117,300	3,431,600	7,505,800	337,400	693,000	13,085,100
Cash Proffers	1,918,000	1,220,000	2,071,900	2,136,900	20,868,800	28,215,600
TOTAL SOURCES	\$58,892,900	\$46,051,800	\$49,967,600	\$45,815,400	\$36,383,300	\$237,111,000

USES:

Administration of Justice

Circuit/General District Courthouse Expansion (GF, LP)	\$3,715,700	\$792,800	\$0	\$0	\$0	\$4,508,500
Circuit/General District Courts - New Courtrooms (GF)	0	0	339,600	1,668,000	0	2,007,600
Juvenile and Domestic Relations Courtroom (GF)	258,500	0	0	0	0	258,500
Total	\$3,974,200	\$792,800	\$339,600	\$1,668,000	\$0	\$6,774,600

Airport

Airport Improvements (GF, Grant)	\$342,100	\$1,965,700	\$400,000	\$450,000	\$350,000	\$3,507,800
Total	\$342,100	\$1,965,700	\$400,000	\$450,000	\$350,000	\$3,507,800

Environmental Engineering

Archway Drainage (GF)	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Conifer & Bluffside Drainage (GF)	0	0	50,000	100,000	125,000	275,000
Dundas Road Drainage (GF)	50,000	0	0	0	0	50,000
Falling Creek Farms, Section F (GF)	75,000	0	0	0	0	75,000
Falling Creek Stream Restoration (GF)	0	0	0	0	100,000	100,000
Frederick Farms Phases I and II (GF)	0	115,000	40,000	100,000	0	255,000
Lakewood Farms Drainage (GF)	0	15,000	70,000	0	0	85,000
Oxbridge Road Drainage (GF)	0	0	30,000	0	0	30,000
Pocoshock Creek Stream Restoration (GF)	275,000	200,000	200,000	200,000	100,000	975,000
River Oaks Drainage (GF)	0	0	10,000	0	0	10,000
Surrywood Drainage (GF)	0	0	0	0	50,000	50,000
Walnut Drive Drainage (GF)	0	70,000	0	0	0	70,000
Government Center Complex Drainage (GF)	0	0	0	0	225,000	225,000
Total	\$400,000	\$400,000	\$400,000	\$400,000	\$625,000	\$2,225,000

Funding Source Key:

(GF) General Fund, (GO-Ref.) General Obligation Bonds-Referendum, (LP) Lease Purchase Financing, (Grant) Grant Funding Sources, (CP) Cash Proffers, (Other) Federal/State Contributions, Donations

COUNTY CIP SUMMARY

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>TOTAL FY2008-2012</u>
General Services						
Audio/Visual Upgrades - Circuit/General District Courtroom (GF)	\$0	\$0	\$0	\$75,000	\$250,000	\$325,000
Bay Additions for Heavy Shop and School Bus Maintenance Shop (LP)	5,000,000	0	0	0	0	5,000,000
Blight Eradication/Demolition (GF)	75,000	75,000	75,000	75,000	75,000	375,000
Demolition of Fire Training Facility (GF)	0	0	370,000	0	0	370,000
Environmental Management Program (GF)	250,000	250,000	250,000	250,000	250,000	1,250,000
Five Story Administration Building Renovation (GF, LP)	1,251,400	2,969,000	782,000	4,004,100	493,800	9,500,300
Fuel Point Facility for Fleet Management (LP)	2,445,000	0	0	0	0	2,445,000
Government Center Complex Parking Lot Rehabilitation (GF)	160,000	0	0	0	0	160,000
Improvements at Southern Area Transfer Station (GF)	0	0	0	0	236,900	236,900
Miscellaneous Facility Improvements (GF)	300,000	350,000	350,000	400,000	450,000	1,850,000
Mobil Equipment Replacement (GF)	0	100,000	0	100,000	100,000	300,000
Partial Roof Replacement - Circuit/General District Courthouse (GF)	0	0	0	162,500	591,500	754,000
Post Closure Maintenance at Landfills (GF)	700,000	700,000	700,000	700,000	700,000	3,500,000
Renovations to Fire Administration - Police Evidence Building (GF)	250,000	0	0	0	0	250,000
Total	\$10,431,400	\$4,444,000	\$2,527,000	\$5,766,600	\$3,147,200	\$26,316,200
Health and Social Services						
Feasibility Study for Intermediate Care Facilities (GF)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Mental Health Services Space Needs Study (GF)	75,000	0	0	0	0	75,000
Smith Wagner Building Expansion/Renovation (GF, LP)	8,235,000	2,402,000	0	0	0	10,637,000
Total	\$8,410,000	\$2,402,000	\$0	\$0	\$0	\$10,812,000
Libraries						
Central Library Feasibility Study (GF)	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Chester Library Community Arts Center (GO-Ref., Other)	0	1,902,000	11,897,600	0	0	13,799,600
Ettrick-Matoaca Library Renovation & Feasibility Study (GF, CP, GO-Ref.)	58,400	220,000	2,317,500	125,000	0	2,720,900
Library Furniture Upgrades (GF)	100,000	50,000	50,000	50,000	50,000	300,000
Library Technology Upgrades (GO-Ref.)	500,000	0	0	500,000	0	1,000,000
Reams-Gordon Library (CP, GF, GO-Ref.)	8,758,300	400,500	0	0	0	9,158,800
Robious Road Area Library (CP, GF, GO-Ref.)	0	125,000	839,000	9,075,000	3,350,000	13,389,000
Route 360 West Area Library (CP, GF, GO-Ref.)	0	0	0	1,697,200	0	1,697,200
Total	\$9,416,700	\$2,697,500	\$15,229,100	\$11,447,200	\$3,400,000	\$42,190,500

Funding Source Key:

(GF) General Fund, (GO-Ref.) General Obligation Bonds-Referendum, (LP) Lease Purchase Financing, (Grant) Grant Funding Sources, (CP) Cash Proffers, (Other) Federal/State Contributions, Donations

COUNTY CIP SUMMARY

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>TOTAL FY2008-2012</u>
Parks and Recreation						
Appomattox River Canoe Launch Expansion (GO-Ref., Grant, GF)	\$535,000	\$0	\$0	\$0	\$450,000	\$985,000
Brown & Williamson Conservation Area (CP, Grant)	0	0	435,000	0	0	435,000
Chester Kiwanis Community Park (GO-Ref.)	0	0	0	100,000	0	100,000
Clover Hill Athletic Complex (CP)	300,000	0	0	0	0	300,000
Cogbill Road Community Park (GF, Grant)	0	0	50,000	384,000	0	434,000
County Fairground Improvements (GF)	0	0	0	200,000	0	200,000
Dutch Gap Conservation Area Development (CP, GO-Ref., Grant)	675,000	600,000	1,025,000	0	740,000	3,040,000
Eppington Plantation (GF)	100,000	100,000	100,000	100,000	100,000	500,000
Expansion of School Gymnasiums (GF, CP)	1,030,000	0	0	1,726,000	0	2,756,000
Falling Creek Ironworks Park (GF)	40,000	40,000	40,000	40,000	40,000	200,000
Falling Creek Park - North (CP, GO-Ref., Grant)	0	0	0	1,154,000	0	1,154,000
Harry Daniel Park - Utilities Improvements (GF)	300,000	0	0	0	0	300,000
Henricus Historical Park (GF)	300,000	300,000	300,000	300,000	300,000	1,500,000
Irvin G. Horner Park - Phases III, IV & V (CP, GO-Ref)	0	628,000	410,000	0	407,100	1,445,100
Lowe's Soccer Complex, Phases II, III and IV (GO-Ref., GF)	366,000	0	0	584,000	0	950,000
Matoaca Park - Phase III Expansion (GO-Ref.)	0	0	0	827,000	0	827,000
Mid-Lothian Coal Mines Park (GO-Ref., Other)	530,000	0	660,000	0	0	1,190,000
Park Improvements (GF, CP, GO-Ref.)	940,000	2,162,300	1,978,700	1,500,000	1,500,000	8,081,000
Parks & Recreation Facilities Planning, Design, Construction & Land Acquisition (CP, GF)	100,000	100,000	150,000	200,000	655,200	1,205,200
Restrooms at Athletic Facilities (GF)	100,000	0	275,000	0	0	375,000
Rt. 360 West Area Park (CP, GO-Ref., Grant)	305,000	280,000	1,600,000	0	0	2,185,000
School Site Improvements (GF, GO-Ref.)	390,000	780,000	946,000	0	750,000	2,866,000
Spring Run Neighborhood Athletic Park (GO-Ref.)	0	120,000	0	0	0	120,000
Total	\$6,011,000	\$5,110,300	\$7,969,700	\$7,115,000	\$4,942,300	\$31,148,300

Public Safety

360 West District Police Station (LP, GF)	\$0	\$0	\$3,800,000	\$0	\$0	\$3,800,000
County Jail - C Building Upgrades (GF)	0	0	0	602,600	0	602,600
Courthouse/Route 288 Fire & Rescue Station (CP, GF, GO-Ref.)	763,000	420,000	6,691,700	0	0	7,874,700
Emergency 800 MhZ Radio System Battery Replacement Project (GF)	0	0	100,000	0	0	100,000
Emergency Generator at Bird High School (GF)	0	0	0	896,000	0	896,000
Emergency Generator Replacement at Fire Stations (GF)	0	0	0	0	132,300	132,300

Funding Source Key:

(GF) General Fund, (GO-Ref.) General Obligation Bonds-Referendum, (LP) Lease Purchase Financing, (Grant) Grant Funding Sources, (CP) Cash Proffers, (Other) Federal/State Contributions, Donations

COUNTY CIP SUMMARY

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>TOTAL FY2008-2012</u>
Public Safety (continued)						
Expansion of Manchester Volunteer Rescue Squad Building (GF)	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Feasibility Study for Public Safety Administration Building (GF)	250,000	0	0	0	0	250,000
Fire Apparatus Replacement Program (GF, LP)	3,000,000	0	200,000	0	0	3,200,000
Fire Logistics Warehouse and Equipment Repair Facility (LP)	3,315,000	0	0	0	0	3,315,000
Fire Station Facilities Planning, Design, Const. & Land Acquisition (CP)	0	0	0	0	265,300	265,300
Fire Station Repairs (GF)	250,000	250,000	500,000	500,000	0	1,500,000
Harrowgate Fire & Rescue Station (CP, GF, GO-Ref.)	5,404,500	1,219,500	0	0	0	6,624,000
Mobile Data Replacement Computers (GF)	0	300,000	300,000	300,000	300,000	1,200,000
North Woodlake Fire and Rescue Station (GF, CP)	0	0	0	1,200,000	420,000	1,620,000
Phillips Fire and Rescue Station (GF)	0	0	0	120,000	0	120,000
Public Safety Training Center at Enon (GF, LP)	2,000,000	5,000,000	3,673,000	0	0	10,673,000
Replacement E-911 Phone System (GF)	0	3,000,000	0	0	0	3,000,000
Replacement Recording System for E-911 System (GF)	0	0	287,500	0	0	287,500
Riverside Regional Jail (Service Agreement)	0	15,500,000	0	0	0	15,500,000
Security Enhancements (GF)	250,000	250,000	250,000	250,000	250,000	1,250,000
Total	\$15,832,500	\$25,939,500	\$15,802,200	\$3,868,600	\$1,367,600	\$62,810,400
Regional						
Governor's School (GF)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
John Tyler Community College - Midlothian Campus (GF)	1,300,000	0	0	0	0	1,300,000
Total	\$1,500,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,300,000
Technology Improvements						
Technology Improvements (GF)	\$1,775,000	\$1,300,000	\$1,300,000	\$1,400,000	\$1,500,000	\$7,275,000
Total	\$1,775,000	\$1,300,000	\$1,300,000	\$1,400,000	\$1,500,000	\$7,275,000

Funding Source Key:

(GF) General Fund, (GO-Ref.) General Obligation Bonds-Referendum, (LP) Lease Purchase Financing, (Grant) Grant Funding Sources, (CP) Cash Proffers, (Other) Federal/State Contributions, Donations

COUNTY CIP SUMMARY

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	TOTAL <u>FY2008-2012</u>
Transportation						
Road Fund Projects (GF)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Industrial Access Projects (GF)	300,000	300,000	300,000	300,000	300,000	1,500,000
Bond Referendum Projects (GO-Ref.)	0	0	5,000,000	12,700,000	0	17,700,000
Widening of Government Center Parkway (GF)	0	0	0	0	1,500,000	1,500,000
Road Planning, Design, Construction & Right of Way Acquisition (CP)	0	0	0	0	18,551,200	18,551,200
Total	\$800,000	\$800,000	\$5,800,000	\$13,500,000	\$20,851,200	\$41,751,200
TOTAL USES COUNTY	\$58,892,900	\$46,051,800	\$49,967,600	\$45,815,400	\$36,383,300	\$237,111,000

Funding Source Key:

(GF) General Fund, (GO-Ref.) General Obligation Bonds-Referendum, (LP) Lease Purchase Financing, (Grant) Grant Funding Sources, (CP) Cash Proffers, (Other) Federal/State Contributions, Donations

SCHOOLS CIP SUMMARY

SCHOOL CIP SUMMARY

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>TOTAL FY2008-2012</u>
<u>SOURCES:</u>						
CIP Reserve Transfer	\$17,635,300	\$9,836,900	\$10,328,700	\$10,845,100	\$11,387,400	\$ 60,033,400
Debt Financing	63,073,800	16,963,100	23,245,400	16,507,700	6,590,200	126,380,200
Cash Proffers	2,602,900	2,993,300	3,292,600	3,621,900	3,984,100	16,494,800
State Technology Funds	1,851,500	0	0	0	0	1,851,500
Food Service Funds	1,205,500	0	0	0	0	1,205,500
State Construction Funds	821,500	0	0	0	0	821,500
TOTAL SOURCES	\$87,190,500	\$29,793,300	\$36,866,700	\$30,974,700	\$21,961,700	\$206,786,900
<u>USES:</u>						
Major Maintenance	\$9,741,800	\$2,000,000	\$2,500,000	\$2,500,000	\$5,978,000	\$22,719,800
Technology Plan	2,388,300	2,463,800	0	0	0	4,852,100
Computer Replacement	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	16,250,000
Technology Projects	1,851,500	0	0	0	0	1,851,500
Food Service Projects	1,205,500	0	0	0	0	1,205,500
Future Acquisitions	1,631,600	2,579,500	3,366,700	4,224,700	3,983,700	15,786,200
Replacement for Clover Hill High	50,846,800	4,000,000	0	0	0	54,846,800
Addition at L. C. Bird	8,000,000	0	0	0	0	8,000,000
New Middle School - Centerpointe	1,000,000	0	0	0	0	1,000,000
New Middle School - Bermuda	1,000,000	0	0	0	0	1,000,000
Bellwood Elementary	500,000	5,500,000	0	0	0	6,000,000
Ecoff Elementary	4,025,000	0	0	0	0	4,025,000
Gates Elementary	0	500,000	0	3,500,000	0	4,000,000
Watkins Elementary	0	500,000	0	4,500,000	0	5,000,000
Falling Creek Middle	0	6,500,000	0	0	0	6,500,000
Midlothian Middle	1,000,000	0	8,000,000	0	0	9,000,000
Robious Middle	0	500,000	6,500,000	0	0	7,000,000
Salem Church Middle	0	1,000,000	8,000,000	0	0	9,000,000
Swift Creek Middle	750,000	0	5,250,000	0	0	6,000,000
Midlothian High	0	1,000,000	0	13,000,000	0	14,000,000
Monacan High	0	0	0	0	1,000,000	1,000,000
Harrowgate Elementary	0	0	0	0	500,000	500,000
Enon Elementary	0	0	0	0	500,000	500,000
Bermuda High	0	0	0	0	6,000,000	6,000,000
Administrative Space	0	0	0	0	750,000	750,000
TOTAL USES	\$87,190,500	\$29,793,300	\$36,866,700	\$30,974,700	\$21,961,700	\$206,786,900

UTILITIES CIP SUMMARY

UTILITY CIP SUMMARY WATER SYSTEM

SOURCES:	Estimated Cost	Prior Appropriation	FY2008	FY2009	FY2010	FY2011	FY2012	Total FY2008-2012
Transfer from Water Operating/Bonds	\$0	\$0	\$16,685,000	\$23,770,000	\$8,575,000	\$14,385,000	\$15,350,000	\$ 78,765,000
TOTAL SOURCES			\$16,685,000	\$23,770,000	\$8,575,000	\$14,385,000	\$15,350,000	\$78,765,000

PROJECTS	TYPE	Estimated Cost	Prior Appropriation	FY2008	FY2009	FY2010	FY2011	FY2012	Total FY2008-2012
1.0 MG Centralia Water Tank	E/R	\$3,800,000	\$0	\$0	\$0	\$0	\$0	\$3,800,000	\$3,800,000
2.0 MG Providence Elevated Water Tank	E/R	4,500,000	320,000	1,300,000	0	0	0	0	1,300,000
Automated Meter Reading Pilot Study	R	100,000	0	0	0	100,000	0	0	100,000
Bailey Bridge Road Water Line	R	115,000	0	115,000	0	0	0	0	115,000
Billing System	R	1,997,500	1,497,500	500,000	0	0	0	0	500,000
Contingency Fund (Expansion)	E/R	ON-GOING	0	100,000	100,000	0	0	0	200,000
Contingency Fund (Replacement)	R	ON-GOING	292,300	100,000	100,000	100,000	100,000	100,000	500,000
Ecoff Road Water Line Extension	R	170,000	0	0	170,000	0	0	0	170,000
Extention for Economic Development	E/R	ON-GOING	754,500	100,000	100,000	100,000	100,000	100,000	500,000
Hicks/Cardiff Water Line Improvements	E/R	1,000,000	0	0	0	0	0	1,000,000	1,000,000
Highway Projects	E/R	ON-GOING	939,900	50,000	50,000	50,000	50,000	50,000	250,000
Jahnke Road Water Line	R	692,000	372,000	320,000	0	0	0	0	320,000
Magnolia Water Tank	E	1,500,000	0	1,500,000	0	0	0	0	1,500,000
Nash Water Tank	E	5,000,000	0	200,000	0	0	0	0	200,000
Otterdale Water Tank	E	51,000,000	0	650,000	4,450,000	0	0	0	5,100,000
Rate Stabilization Reserve	R	ON-GOING	20,644,500	2,800,000	2,800,000	2,800,000	3,700,000	6,300,000	18,400,000
Richmond Capacity - Replacement	R	ON-GOING	5,641,300	5,000,000	5,700,000	4,800,000	6,800,000	4,000,000	26,300,000
Route 1 - 8" Water Line Replacement	E/R	7,025,000	3,900,000	0	0	625,000	2,500,000	0	3,125,000
Improvements	E/R	935,000	0	0	0	0	935,000	0	935,000
SW Corridor - Phase II Water Line	E	8,600,000	0	600,000	9,500,000	0	0	0	10,100,000
Tank Rehabilitation	R	800,000	0	0	800,000	0	0	0	800,000
Whitehouse Road Water Line	R	200,000	0	0	0	0	200,000	0	200,000
Woolridge Road Water Line	E	4,000,000	0	4,000,000	0	0	0	0	4,000,000
TOTAL WATER				\$17,335,000	\$23,770,000	\$8,575,000	\$14,385,000	\$15,350,000	\$79,415,000

E = EXPANSION	\$8,165,000	\$12,625,000	\$281,250	\$1,208,550	\$3,255,000	\$25,534,800
R = REPLACEMENT	\$9,170,000	\$8,845,000	\$8,293,750	\$13,176,450	\$12,095,000	\$51,580,200

UTILITY CIP SUMMARY WASTEWATER SYSTEM

SOURCES:	Estimated Cost	Prior Appropriation	FY2008	FY2009	FY2010	FY2011	FY2012	Total FY2008-2012
Transfer from Wastewater Operating/Bonds	\$0	\$0	\$13,900,000	\$69,500,000	\$4,250,000	\$5,950,000	\$7,350,000	\$ 100,950,000
TOTAL SOURCES			\$13,900,000	\$69,500,000	\$4,250,000	\$5,950,000	\$7,350,000	\$100,950,000

PROJECTS	TYPE	Estimated Cost	Prior Appropriation	FY2008	FY2009	FY2010	FY2011	FY2012	Total FY2008-2012
Billing System	R	\$1,997,500	\$1,497,500	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Contingency Fund (Expansion)	E	ON-GOING	0	100,000	100,000	0	0	0	200,000
Contingency Fund (Replacement)	E/R	ON-GOING	265,000	100,000	100,000	100,000	100,000	100,000	500,000
Extension for Economic Development	E/R	ON-GOING	525,100	100,000	100,000	100,000	100,000	100,000	500,000
Highway Projects	E/R	ON-GOING	615,800	50,000	50,000	50,000	50,000	50,000	250,000
Rate Stabilization Reserve	R	ON-GOING	39,235,000	3,900,000	3,900,000	3,900,000	5,600,000	7,000,000	24,300,000
Sewer Facilities Rehabilitation	R	ON-GOING	855,100	250,000	250,000	100,000	100,000	100,000	800,000
Timsbury Pump Station/Force Main Rehabilitation	E/R	5,352,500	4,952,500	400,000	0	0	0	0	400,000
Waste Water Treatment Plant Upgrades	E/R	109,550,500	36,050,500	8,500,000	65,000,000	0	0	0	73,500,000
TOTAL WASTEWATER				\$13,900,000	\$69,500,000	\$4,250,000	\$5,950,000	\$7,350,000	\$100,950,000

E = EXPANSION	\$3,815,000	\$26,175,000	\$75,000	\$75,000	\$75,000	\$30,215,000
R = REPLACEMENT	\$10,085,000	\$43,325,000	\$4,175,000	\$5,875,000	\$7,275,000	\$70,735,000

DEBT ANALYSIS
FOR
FISCAL YEARS
2007-2012

**GENERAL COUNTY AND SCHOOLS
FISCAL YEARS 2006 - 2012 DEBT ANALYSIS
CAPITAL IMPROVEMENT PROGRAM 2007 - 2012**

	Actual 2006	2007	2008	2009	2010	2011	2012
Planned Issuance							
General County	\$22,310,000 ⁽¹⁾	\$49,225,900	\$28,831,600	\$22,706,500	\$26,803,400	\$27,500,100	\$8,863,500
Schools	50,390,000 ⁽¹⁾	54,986,100	90,637,000	16,963,100	23,245,400	16,507,700	6,590,200
Financial System	3,565,000	0	0	0	0	0	0
Total	\$76,265,000	\$104,212,000	\$119,468,600	\$39,669,600	\$50,048,800	\$44,007,800	\$15,453,700

Net Tax - Supported Debt at Beginning of Fiscal Year	\$456,503,081	\$494,383,106	\$557,848,731	\$632,915,356	\$623,319,551	\$623,992,247	\$617,521,722
Anticipated Issuance	76,265,000	104,212,000	119,468,600	39,669,600	50,048,800	44,007,800	15,453,700
Retirements	38,384,975	40,746,375	44,401,975	49,265,405	49,376,103	50,478,325	48,758,325
Net Tax - Supported Debt at End of Fiscal Year	\$494,383,106	\$557,848,731	\$632,915,356	\$623,319,551	\$623,992,247	\$617,521,722	\$584,217,097

Tax - Supported Debt Service:	\$58,081,708	\$62,074,507	\$70,834,345	\$82,102,271	\$82,660,731	\$84,813,623	\$85,763,092
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General Government Expenditures and Other Uses	\$791,222,200	\$876,625,100	\$923,160,300	\$952,889,300	\$986,933,300	\$1,024,666,000	\$1,065,652,600
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Debt Service as a % of Expenditures and Other Uses ⁽²⁾	7.34%	7.08%	7.67%	8.62%	8.38%	8.28%	8.05%
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⁽¹⁾ The Schools Planned Issuance amount does not include \$1,426,000 for FY06; the General County Planned Issuance amount does not include \$ 2,139,000. amounts are shown in the financial system category.

⁽²⁾ The actual debt service to expenditure ratios will differentiate from projected figures. The Regional Jail per diem payments are considered for debt projection purposes. However, the actual expense is considered operating, and therefore, is not included in the audited debt service calculation at June 30.

Technology Improvement Program

**Technology Improvement Program
Technology Funding FY2008 - FY2010**

<u>Project Name</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>Total to FY2010</u>
Countywide				
Document Imaging System	\$75,000	\$100,000	\$100,000	\$275,000
E-Government	75,000	75,000	75,000	225,000
Enterprise Business Application Conversion	200,000	500,000	700,000	1,400,000
PC Replacement Program	100,000	100,000	100,000	300,000
Community Development				
CDIS - Implementation - Planning, Utilities & General Fund	515,000	260,000	0	775,000
Enterprise GIS Requirements and Functionality Study - Environmental Engineering	50,000	0	0	50,000
Human Services				
Digital Electronic Signatures - Mental Health	0	61,149	0	61,149
SSIS Replacement Initiative - Social Services	242,000	0	0	242,000
Management Services				
CALIAS 2 Enhancements - Real Estate Assessments	171,000	0	0	171,000
Data at Rest Encryption Tool for Mobile Data - IST	42,000	0	0	42,000
Secure Web Remote Access	0	38,700	3,700	42,400
Wireless Mesh Network on County Campus	100,000	0	0	100,000
Public Safety				
Library Conversion With Disaster Management Simulator - Fire & EMS	198,000	85,000	0	283,000
Complete Camera Systems - Police	0	50,000	60,000	110,000
Mobile Summons Printing - Police	0	0	1,800,000	1,800,000
TIP Contingency/Adjustments Needed	7,000	30,151	(1,538,700)	(1,501,549)
Total	\$1,775,000	\$1,300,000	\$1,300,000	\$4,375,000

APPENDIX A

House Bill 2888, passed in the 2005 Session of the General Assembly and signed by the Governor, requires that any locality eligible to accept any cash proffer payments, include in its capital improvement program, the amount of all proffered cash payments received during the most recent fiscal year for which a report has been filed to the Commission on Local Government.

A summary of cash proffer activity for FY2006 is included in this document as Appendix A. This information was submitted to the Commission on Local Government in the fall of 2006.

**Commission on Local Government
2006 Survey of Cash Proffers Accepted by Local Governments**

Date: August 1, 2006

Locality: Chesterfield County County City Town
 Name: Allan M. Carmody Title: Budget Director
 Phone: (804) 748-1600 Fax: (804) 751-4988
 E-mail: carmodya@chesterfield.gov

Did your locality accept cash proffers at any time during the 2005-2006 Fiscal Year? YES X NO

If you answered "No" for the 2005-2006 Fiscal Year, additional information is not needed. Please return the survey to the Commission on Local Government as indicated on the next page.

If you answered "Yes" for the 2005-2006 fiscal year, provide the following information concerning the cash proffers accepted by your locality: (See definitions on next page.)

	FY2005-06 ¹	SUPPLEMENTAL DATA Program LIFE TO DATE Jan. 1990 - June 30, 2006
1. Total amount of cash proffer revenue collected by the locality during the 2005-2006 fiscal year:	\$6,842,511	\$37,273,553
2. Estimated amount of cash proffers pledged during the 2005-2006 fiscal year and whose payment was <u>conditioned</u> only on time:	\$0 ²	214,797,048 ²
3. Total amount of cash proffer revenue <u>expended</u> by the locality during the 2005-2006 fiscal year:	\$6,510,914	\$25,872,945
4. Indicate the Purpose(s) and amount(s) for which the expenditures in number 3 above were made:		
Schools	\$3,125,800	\$10,704,493
Roads and Other Transportation Improvement	2,227,714	11,882,038
Fire and Rescue/Public Safety	303,500	579,100
Libraries	150,000	866,000
Parks, Recreation, and Open Space	703,900	1,841,314
Water and Sewer Service Extension	-	-
Community Centers	-	-
Stormwater Management	-	-
Special Needs Housing	-	-
Affordable Housing	-	-
Miscellaneous	-	-
Total Dollar Amount Expended (Should Equal Amount in Number 3 Above)	\$6,510,914	\$25,872,945

Notes:

1. Revenues in prior years can be used for expenditures in subsequent years. Accordingly, it is possible for expenditures in any one year to be higher than the revenues collected in the same year.

2. The Life to Date figure is inclusive of proffers that are not conditioned only on time. Chesterfield County has accepted cash proffers that typically are required to be paid prior to the issuance of a building permit (thus excluded from survey question number 2). We have provided supplemental data reflecting our results since approval of the first case with cash proffers in 1990. The figures in the right-hand column are inclusive of proffers conditioned on factors other than time. The Life to Date figures are inclusive of FY2006 pledges totaling \$55,524,274 all of which was not collected in FY2006 and are conditioned on factors other than time.

Comments:	
Use additional sheet if necessary.	Chesterfield County has accepted cash proffers that typically are required to be paid prior to the issuance of a building permit (thus excluded from survey question number 2). We have provided supplemental data reflecting our results since approval of th

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY2008 FOR FISCAL PLANNING PURPOSES FOR THE OPERATING BUDGET AND THE CAPITAL IMPROVEMENTS PROGRAM FOR THE COUNTY OF CHESTERFIELD, VIRGINIA

BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Chesterfield:

That for the fiscal year beginning on the first day of July 2007 and ending on the thirtieth day of June 2008, the following sections shall be adopted:

Sec. 1 The following designated funds and accounts shall be appropriated from the designated estimated revenues to operate and to provide a capital improvement program for the county. It is the intent of the Board of Supervisors that general property taxes levied on January 1, 2007 and due December 5, 2007 be appropriated for FY2008.

<u>General Fund</u>		<u>FY08 Amended</u>
<i>Estimated Revenue:</i>	From Local Sources:	
	General Property Taxes	\$366,024,200
	Other Local Taxes	102,006,400
	Licenses, Permits, Fees	7,517,500
	Fines, Forfeitures and Uses of Money & Property	5,176,100
	Service Charges	27,373,400
	Miscellaneous and Recovered Costs	12,166,900
	From Other Agencies:	
	State and Federal	\$139,637,100
	Other Financing Sources:	
	Reserves	\$20,375,600
	Transfer from County Grants Fund	401,900
	Transfer from County Capital Projects	236,000
	Transfer from Vehicle & Communications Maintenance Fund	11,600
	Transfer from Water Improvement, Replacement & Extension Fund	2,500
	Transfer from Water Operating Fund	2,452,600
	Transfer from Wastewater Operating Fund	2,500
	Anticipated Fund Balance 7/1/07	<u>49,945,000</u>
	Total Revenues	\$733,329,300

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

<i>Appropriations:</i>	General Government	\$48,462,400
	Administration of Justice	8,108,900
	Public Safety	135,901,300
	Public Works	20,109,900
	Health and Welfare	63,116,400
	Parks, Rec., Cultural	21,367,000
	Community Development	13,215,800
	Debt Service	25,110,200
	Operating Transfers	341,962,100
	Reserves	5,030,300
	Ending Fund Balance, 6/30/2008	<u>50,945,000</u>
	Total General Fund:	\$733,329,300 *

*Plus encumbrances carried forward in all funds in an amount not to exceed \$15 million, which will be reappropriated into the fiscal year beginning July 1, 2007. (See "Section 5")

Comprehensive Services Fund

<i>Estimated Revenue:</i>	Reimbursement, Colonial Heights	\$211,400
	State Aid, Comprehensive Services	5,345,900
	State, Miscellaneous	114,200
	Transfer from Social Services	445,200
	Transfer from Schools	1,790,200
	Transfer from General Fund	<u>2,729,900</u>
	Total Revenue	\$10,636,800

<i>Appropriations:</i>	Operating Expenses	<u>\$10,636,800</u>
	Total Appropriations	\$10,636,800

School Operating Fund

<i>Estimated Revenue:</i>	Local Sources	\$45,277,200
	State	218,756,200
	Federal	24,888,100
	Loan Proceeds	679,800

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

	Transfer from School Operating	\$677,100
	Transfer from School Food Service	800,000
	Transfer from General Fund:	
	State Sales Tax	52,612,400
	Local Taxes	258,195,200
	Grounds Maintenance	<u>1,973,800</u>
	Total General Fund	\$312,781,400
	 Beginning Balance	 <u>\$1,000,000</u>
	Total Revenues, Transfers & Reserves	\$604,859,800
 <i>Appropriations:</i>		
	Instruction	\$412,643,579
	Administration / Attendance & Health	22,319,487
	Pupil Transportation	29,150,926
	Operations & Maintenance	59,555,908
	Debt Service	44,500,600
	Food Service	19,054,000
	Transfer to School Capital Projects	<u>17,635,300</u>
	Total Appropriations	\$604,859,800
	 <u>School Capital Projects Fund</u>	
 <i>Estimated Revenue:</i>		
	Bond Proceeds	\$63,073,800
	Proffered Funds	2,602,900
	State Construction Allocation	821,500
	School CIP reserve	17,635,300
	Transfer from School Grants	1,851,500
	Transfer from Food Services	<u>1,205,500</u>
	Total Revenue and Transfers	\$87,190,500
 <i>Appropriations:</i>		
	Transfer to School Operating Fund:	\$0
	School Projects	<u>87,190,500</u>
	Total Appropriations	\$87,190,500

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

Schools - Appomattox Regional Governor's School Fund

<i>Estimated Revenue:</i>	Local Sources	\$3,343,000
	State	939,300
	Federal	0
	Transfer from Operating	<u>5,200</u>
	Total Revenues	\$4,287,500
	Beginning Fund Balance	<u>677,500</u>
	Total Revenues, Transfers and Reserves	\$4,965,000
 <i>Appropriations</i>	Education	\$4,959,800
	Transfer to Grants	<u>5,200</u>
	Total Appropriations	\$4,965,000

County Grants Fund:

<i>Estimated Revenue:</i>	From Other Governments	\$9,693,800
	From the General Fund	<u>2,974,200</u>
	Total Revenue	\$12,668,000
 <i>Appropriations:</i>	Adult Drug Court Grant (Commonwealth's Attorney)	\$736,200
	Clerk of the Circuit Court - Technology Trust Fund	400,000
	Community Corrections Services:	
	Domestic Violence Resource Center	114,200
	Domestic Violence Victim Advocate (V-STOP)	35,000
	Options	68,200
	Pretrial	472,500
	Post Trial	1,759,600
	Community Development Block Grant	1,813,500
	Community Services Board Part C Grant	672,700
	Domestic Violence Prosecutor	94,100
	Families First	474,300
	Fire & EMS Revenue Recovery	2,610,000
	Juvenile Drug Court Grant	485,000

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

Litter Grant	\$26,000
Police - Domestic Violence Coordinator	49,800
Police - COPS in Schools	32,600
Police - COPS/Universal Hiring Practices Grant	877,600
USDA Juvenile Detention Grant	40,000
USDA Youth Group Home Grant	22,500
Victim/Witness Assistance	433,000
VJCCCA	<u>1,451,200</u>
Total Appropriations	\$12,668,000

County CIP Fund

<i>Estimated Revenue:</i>	Lease/Purchase Proceeds	\$12,182,500
	General Obligation Bonds	16,649,100
	Transfer from General Fund	16,992,700
	Transfer from Cash Proffers	1,918,000
	State Grants/Reimbursements	500,000
	Other / Interest Earnings	<u>536,000</u>
	Total Revenue	\$48,778,300
 <i>Appropriations:</i>	County Capital Projects	\$48,542,300
	Transfer to the General Fund	<u>236,000</u>
	Total County CIP Funds	\$48,778,300

County Maintenance Projects Fund

<i>Estimated Revenue:</i>	Transfer from General fund	\$1,200,000
	General Obligation Bonds	<u>0</u>
	Total Revenue	\$1,200,000
 <i>Appropriations:</i>	County Maintenance Projects	<u>\$1,200,000</u>
	Total County Maintenance Projects	\$1,200,000

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

County Other Capital Projects

<i>Estimated Revenue:</i>	General Obligation Bonds	<u>\$16,000,000</u>
	Total Revenue	\$16,000,000

<i>Appropriations:</i>	County Other Capital Projects	<u>\$16,000,000</u>
	Total County Other CIP Funds	\$16,000,000

Cash Proffer Fund

<i>Estimated Revenue:</i>	Cash Proffers	<u>\$4,520,900</u>
	Total Revenues	\$4,520,900

<i>Appropriations:</i>	Transfer to County Capital Projects Fund	\$1,918,000
	Transfer to School Capital Projects Fund	<u>2,602,900</u>
	Total Appropriations	\$4,520,900

Vehicle and Communications Maintenance

<i>Estimated Revenue:</i>	Lease/Purchase Proceeds	\$7,445,000
	Fleet Management Charges	16,542,000
	Radio Shop Charges	<u>2,077,800</u>
	Total Revenue	\$26,064,800

<i>Appropriations:</i>	Fleet Capital Improvements	\$7,445,000
	Fleet Management Operations	16,542,000
	Radio Shop Operations	<u>2,077,800</u>
	Total Appropriations	\$26,064,800

Capital Projects Management Fund

<i>Estimated Revenue:</i>	Reimbursement for Services	<u>\$771,500</u>
	Total Revenue	\$771,500

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

<i>Appropriations:</i>	Construction Management Operations	<u>\$771,500</u>
	Total Appropriations	\$771,500

Risk Management Fund

<i>Estimated Revenue:</i>	Operating Revenues	\$6,793,600
	Interest Earnings	0
	Beginning Retained Earnings	<u>4,844,200</u>
	Total Revenue	\$11,637,800

<i>Appropriations:</i>	Risk Management Operations	\$6,793,600
	Ending Retained Earnings	<u>4,844,200</u>
	Total Appropriations	\$11,637,800

Airport Fund

<i>Estimated Revenue:</i>	Operating Revenue	<u>\$733,400</u>
	Total Revenue	\$733,400

<i>Appropriations:</i>	Airport Operations	<u>\$733,400</u>
	Total Appropriations	\$733,400

Airport Capital Fund

<i>Estimated Revenue:</i>	Federal Grant	\$230,000
	State Grant	87,300
	Transfer from General fund	<u>24,800</u>
	Total Revenue	\$342,100

<i>Appropriations:</i>	Airport Improvements	<u>\$342,100</u>
	Total Appropriations	\$342,100

Utilities Fund

<i>Estimated Revenue:</i>	Service Charges	\$55,410,000
	Capital Cost Recovery Charges	15,536,000

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

Hydrant/Fire Protection	\$2,452,600
Other Revenue	8,087,300
Anticipated Future Revenue	<u>9,010,000</u>
Total Revenue	\$90,495,900

<i>Appropriations:</i>	Operations	\$47,358,500
	Debt Service	13,449,800
	Transfer to County Capital Projects	0
	Transfer to Capital Projects	27,235,000
	Payment in Lieu of Taxes	2,452,600
	Transfer to Water Improvement Replacement Fund	<u>0</u>
	Total Appropriations	\$90,495,900

Utilities Capital Project Funds

<i>Estimated Revenue:</i>	Transfer from Improvement/Replacement Fund	\$27,235,000
	Anticipated Bond Issue	<u>4,000,000</u>
	Total Revenue	\$31,235,000

<i>Appropriations:</i>	Capital Projects	<u>\$31,235,000</u>
	Total Appropriations	\$31,235,000

Sec. 2 Appropriations in addition to those contained in the general appropriation resolution may be made by the Board only if there is available in the fund an unencumbered and unappropriated sum sufficient to meet such appropriations.

Sec. 3 The County Administrator may, as provided herein, except as set forth in Sections 7, 12, 13, 14, 15, 16 and 18, authorize the transfer of any unencumbered balance or portion thereof from one classification of expenditure to another within the same department or appropriation category. The County Administrator may transfer up to \$50,000 from the unencumbered appropriated balance of one appropriation category to another appropriation category. No more than one transfer may be made for the same item causing the need for a transfer, unless the total amount to be transferred for the item does not exceed \$50,000.

Sec. 4 The County Administrator may increase appropriations for non-budgeted revenue that may occur during the fiscal year as follows:

- a) Insurance recoveries received for damage to any county property, including vehicles, for which County funds have been expended to make repairs.
- b) Refunds or reimbursements made to the county for which the county has expended funds directly related to that refund or reimbursement.
- c) Revenue not to exceed \$50,000.

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

- Sec. 5 All outstanding encumbrances, both operating and capital, in all county funds up to \$15 million, at June 30, 2007 shall be an amendment to the adopted budget and shall be reappropriated to the 2007-2008 fiscal year to the same department and account for which they were encumbered in the previous year. At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than: capital projects; general fund transfers for capital projects and grants; construction reserves for capital projects; reserves for county and school future capital projects; other reserves; District Improvement Funds; donations restricted to specific purposes; federal and state grants, other revenue and program income; revenue recovery funds; Title IV-E funds; cash proffers; all tax revenues received for special assessment districts; Economic Development incentive funds; actual transient occupancy tax revenues received and budgeted expenditures in connection with the Richmond Convention Center; and refunds for off-site and oversized water and wastewater facilities.
- Sec. 6 Appropriations designated for capital projects will not lapse at the end of the fiscal year. The County Administrator may approve transfers between funds to enable the capital projects to be accounted for correctly. Upon completion of a capital project, staff is authorized to close out the project and transfer any remaining balances to the original funding source. The County Administrator may approve construction contract change orders up to an increase of \$49,999 and approve all change orders for reductions to contracts. The Board of Supervisors must approve all change orders of \$50,000 or more or when the aggregate of all changes to a contract exceeds 10% of the original contract amount or 20% if the contract is for less than \$500,000.
- Sec. 7 The County Administrator is authorized to approve transfers among Utilities funds and capital projects as long as funding sources are consistent and total net appropriation is not increased. Should the actual contract price for a project be less than the appropriation, the County Administrator may approve the transfer of excess funds back to the original funding source upon completion of the project.
- Sec. 8 Upon completion of a grant project, the County Administrator is authorized to close the grant and transfer balances back to the funding source. The County Administrator is authorized to reprogram Community Development Block Grant funds by closing program cost centers and transferring funding to newly approved programs based on adoption by the Board of Supervisors.
- Sec. 9 The County Administrator may reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.
- Sec. 10 The Director of Accounting is authorized to make transfers to various funds for which there are transfers budgeted. The Director shall transfer funds only as needed up to amounts budgeted, or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.
- Sec. 11 The Treasurer may advance monies to and from the various funds of the county to allow maximum cash flow efficiency. The advances must not violate county bond covenants or other legal restrictions that would prohibit such an advance. The Treasurer may also advance cash in support of employee benefit accounts.
- Sec. 12 The County Administrator is authorized to make expenditures from Trust & Agency Funds for the specified reasons for which the funds were established. In no case shall the expenditure exceed the available balance in the fund.
- Sec. 13 The County Administrator is authorized to transfer among appropriation categories and/or appropriate funds in excess of \$50,000 for supplemental retirement, Workers' Compensation, healthcare for retirees, and other compensation-related costs.

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

- Sec. 14 The County Administrator may appropriate revenues and increase expenditures in excess of \$50,000 for funds received by the county from asset forfeitures for expenditures related to drug enforcement or other allowable expenditures. The balance of these funds shall not lapse but shall be carried forward into the next fiscal year.
- Sec. 15 The County Administrator may increase the general fund appropriation in the School Operating Fund contingent upon availability of funds and other circumstances, based on the following schedule:
- a) Increase general fund transfer/appropriation on December 15 by \$2,000,000.
 - b) Increase general fund transfer/appropriation on February 15 by \$2,000,000.
 - c) Increase general fund transfer/appropriation on May 05 by \$2,000,000.
- Sec. 16 The County Administrator is authorized to reallocate funding sources for capital projects, arbitrage rebates/penalties, and debt service payments and to appropriate bond interest earnings to minimize arbitrage rebates/penalties. This authority includes the appropriation of transfers among funds to accomplish such reallocations. Budgets for specific capital projects will not be increased beyond the level authorized by Sections 3 and 4.
- Sec. 17 Salaries for Planning Commissioners and members of the Board of Zoning Appeals will be increased equivalent to the increase county employees are eligible for. The effective date for pay increases, including the Planning Commission, the Board of Zoning Appeals and the Board of Supervisors, may cross fiscal years. Increases will be effective on the first day of the pay period that includes July 01.
- Sec. 18 The County Administrator is authorized to approve transfers among funds and capital projects as long as total net appropriation is not increased.
- Sec. 19 The Utilities Department rate stabilization reserve shall be maintained as per guidelines outlined below:
- a) The minimum annual contribution to the reserve will be 50% of the previous year's depreciation on fixed assets.
 - b) The annual contribution to the reserve will continue until 100% of accumulated depreciation on the fixed assets is funded. If at the beginning of a fiscal year a reserve balance exceeds 100% of accumulated depreciation, a reduction in the annual contribution may be considered.
 - c) Funds cannot be used from the rate stabilization reserve if the balance falls below 25% of that utility's fixed asset accumulated depreciation, other than for Utility internal borrowing purposes.
 - d) The declaration of a financial emergency by the Director of Utilities and a corresponding four-fifths vote by the Board of Supervisors at a publicly advertised meeting declaring the existence of such an emergency is required to suspend Sec. 19a, Sec. 19b, and Sec. 19c.
- Sec. 20 Upon adoption of this resolution, the School Board and/or the School Superintendent may make expenditure and revenue changes within the school fund as follows:
- a) Transfers of \$50,000 or less are subject to the approval of the Superintendent.

FY2008 SECOND YEAR APPROPRIATIONS RESOLUTION

- b) Transfers of \$50,001 to \$499,999 require the approval of the Superintendent and the School Board.
- c) Transfers of \$500,000 or more require the approval of the Superintendent, the School Board, and the Board of Supervisors.

The School Board and/or the School Superintendent shall prepare a budget status report reflecting changes to the approved school budget between appropriation categories, as amended, and the report shall be presented to the County Administrator quarterly.

Sec. 21 The County Administrator is authorized to reclassify, without resulting in a net increase, budgeted revenues to accommodate implementation of the state's Personal Property Tax Relief Act reimbursement as well as the implementation of the state communications sales and use tax and 911 fees and taxes.

Sec. 22 In accordance with the requirements set forth in Section 58.1-3524(C)(2) and Section 58.1-3912(E) of the Code of Virginia, as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in Item 503.E (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly, any qualifying vehicle situated within the County commencing January 1, 2007, shall receive personal property tax relief in the following manner:

- a) Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- b) Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 61% tax relief;
- c) Personal use vehicles valued at \$20,001 or more shall receive 61% tax relief on the first \$20,000 of value;
- d) All other vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.
Pursuant to authority conferred in Item 503.D of the 2005 State Appropriations Act, the County Treasurer shall issue a supplemental personal property tax bill in the amount of 100 percent of tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2006 or any prior tax year remain unpaid on September 1, 2007, or such date as state funds for reimbursement of the state share of such bill have become unavailable, whichever occurs first.
- e) Penalty and interest with respect to bills issued pursuant to this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in Section 9-51 of the county code from the original due date of the tax.

Sec. 23 The County Administrator is authorized to reduce a department's current year budget appropriation by a dollar amount equal to the prior year's overspending inclusive of encumbrances carried forward.

Sec. 24 Staff is authorized to make changes to FY2008 appropriations, including consolidating, separating or re-classifying appropriations in connection with the county's new financial system and its functionality. This section will not apply after FY2008.

Sec. 25 The County Administrator is authorized to approve transfers between County and School capital projects as long as funding sources are consistent and the total net appropriation is not increased. This section will not apply after FY2008.