

Executive Summary

The Executive Summary provides a brief overview of anticipated revenues and planned expenditures for Fiscal Year 2009-2010. For comparison purposes, we show budgeted and appropriated data from the FY 2008-2009 budget. As this is an overview, we show only major revenue sources and expenditure categories.

With the slowdown of the economy, the Board of Supervisors started budget planning in July 2008. This planning included monthly reviews of revenue and expenditures and meetings with the Rockbridge County School Board and other primary participants in the budget process. In October, early revenue projections were available and anticipated shortfalls identified. Over the next two months, the Board of Supervisors drafted, modified, and approved Funding Priorities for FY 09-10. The goal was to address the Board’s priorities without raising taxes and fees. The FY 09-10 Budget achieved the Board’s objectives of addressing priorities and not increasing taxes and fees. The anticipated revenue decrease was offset by cuts in non-essential or lesser priority projects and some personnel reductions. The approved budget for FY 09-10 is \$329,420 less than FY 08-09.

The tax levies approved by the Board of Supervisors for 2009 are in Table 1. These levies are identical to 2008 levies.

Real Estate - \$0.59 per \$100 based on 100% valuation
Mobile Homes - \$0.59 per \$100 based on 100% valuation
Personal Property Other Than Mobile Homes - \$4.25 per \$100 assessed valuation
Machinery & Tools - \$2.55 per \$100 assessed valuation
The Commonwealth's reimbursement rate for the Personal Property Tax Relief is 45%

Table 1

Table 2 contains the County’s General Fund revenue data by sources. Local revenue includes general property taxes, other local taxes, permits, fees, fines, and service fees. Revenue from the Commonwealth includes non-categorical aid (for any purpose), categorical aid (for a specific purpose), and shared expenses (cost shared by the County and Commonwealth). Revenue from Federal is funding originating from the federal government. We use these funds for specific purposes, or in some cases, they can be for general purposes. Other source revenue includes insurance payments, sale of property, court case settlement and loan proceeds.

The largest reduction in revenue is from local sources and includes building permit fees, recordation fees for property transactions records, and erosion and sediment fees. Revenue from the Commonwealth is misleading because it is compared with last year’s data.

Last year’s funding from the Commonwealth was reduced by approximately \$150,000 in Aid to Localities cuts. These cuts will continue through FY 09-10.

Account Number	Description	Budget FY 08-09	Approp FY 08-09	Budget FY 09-10	Amount Change	Percent Change
10000	Local Revenue	\$30,620,272	\$30,620,272	\$30,268,375	-\$351,897	-1.15%
20000	From Commonwealth	\$4,927,347	\$4,927,347	\$4,958,518	\$31,171	0.63%
30000	From Federal	\$146,694	\$146,694	\$135,000	-\$11,694	-7.97%
40000	Other Sources	\$12,000	\$12,000	\$15,000	\$3,000	25.00%
Total	Revenue Fund 11	\$35,706,313	\$35,706,313	\$35,376,893	-\$329,420	-0.92%

Table 2

Table 3 shows the planned expenditure summary data for the General Fund. For comparison purposes, we are showing FY 08-09 budget and appropriations. By state statute, the Board of Supervisors must pass a balanced budget. Therefore, both revenue and expenditures are equal at \$35,376,893. One can easily see that compared with last year, there are cuts in almost all budget categories. The exception is community development and non-departmental.

Account Number	Description	Budget FY 08-09	Approp FY 08-09	Budget FY 09-10	Amount Change	Percent Change
11010	Board of Supervisors	\$76,898	\$76,898	\$74,498	-\$2,400	-3.12%
12000	Administrative and Financial	\$1,403,573	\$1,410,981	\$1,380,260	-\$23,313	-1.66%
13000	Registrar	\$148,965	\$148,965	\$136,560	-\$12,405	-8.33%
20000	Judicial Administration	\$1,449,492	\$1,467,495	\$1,312,112	-\$137,380	-9.48%
30000	Public Safety	\$5,359,149	\$5,400,108	\$5,161,020	-\$198,129	-3.70%
40000	Public Works	\$3,170,205	\$3,170,205	\$3,090,916	-\$79,289	-2.50%
50000	Health and Welfare	\$1,432,714	\$1,432,714	\$1,313,757	-\$118,957	-8.30%
60000	Education	\$68,384	\$68,384	\$68,384	\$0	0.00%
70000	Parks, Recreation and Cultural	\$1,240,654	\$1,240,654	\$1,212,143	-\$28,511	-2.30%
80000	Community Development	\$1,928,210	\$1,928,210	\$2,112,620	\$184,410	9.56%
90000	Non-Departmental	\$19,428,069	\$19,491,562	\$19,514,623	\$86,554	0.45%
Total	Fund 11	\$35,706,313	\$35,836,176	\$35,376,893	-\$329,420	-0.92%

Table 3

To get a view of exactly where the budget was changed, we include Table 3. Table 3 shows the changes in each accounting category for the General Fund, Fund 11. The data is sorted from the largest funding increased as compared with last year to the largest funding

decrease as compared with last fiscal year.

The increase in PSA is to support a legal contract entered into by an earlier Board of Supervisors to support construction of a wastewater treatment line from Lexington to Raphine. Debt service on the lines construction cost was planned to come from connection fees. Under the contract if there is a shortfall in funds, the County will pay the shortfall in the form of a loan to the PSA. Because of the economic slowdown, there is a shortfall and the Board has addressed its commitment.

Funding for the combined courthouse supports operations and maintenance of the new Rockbridge County Courthouse. Twenty-five percent of this cost is shared by the City of Lexington.

The non-departmental, fire and rescue cost is associated with agreements with the City of Lexington. The funding formulas are included in the agreements. These increases support the County's commitments under these agreements.

In the budget process, six personnel funded in FY 08-09 Budget were removed. The increased funding in fringe benefits covers the cost of eliminating these positions.

Of significant importance is the level funding for public education and libraries. The Board made a commitment to the School Board to provide the greatest support they could in this economic turndown. Through several meetings and with close communication with the School Board and administration, this goal was met.

Expenditure reductions in the Commissioner of the Revenues Office, the Clerk of the Circuit Court Office, the Building Department, and Court Security are all related with personnel cuts.

Funding for the circuit courthouse supported the old Rockbridge County Circuit Court. With the opening of the new Rockbridge County Courthouse, the old building was sold and funds for its operations and maintenance were eliminated.

The Sheriff reorganized his vehicles and was able to eliminate planned vehicle purchases in FY 08-09. This reorganization allowed significant savings in debt service payments for FY 09-10 since we purchase vehicles on three-year lease-purchase contracts.

County pickup cost is reduced because of less trash from the county going into the landfill. Some of this is related to the economy. The remainder is associated with increased recycling of waste that saves landfill cost.

Finally, the Rockbridge Partnership involvement in economic development is being restructured by the County and the City of Lexington. Until decisions on economic development are finalized, economic development will be handled internally with funding support coming from the Rockbridge Partnerships cash balance. The future of the Rockbridge Partnership is uncertain. We expect finalization of this issue in FY 09-10.

This summary addresses only major changes in the budget. The budget narrative contains more detail.

Account Number	Description	Budget FY 08-09	Approp FY 08-09	Budget FY 09-10	Amount Change	Percent Change
82010	PSA	\$117,078	\$117,078	\$496,070	\$378,992	323.71%
43050	Combined Courthouse	\$145,389	\$145,389	\$397,311	\$251,922	173.27%
91010	Non-Departmental	\$1,765,000	\$1,765,000	\$1,830,000	\$65,000	3.68%
32040	Fire Prevention	\$790,150	\$794,242	\$845,668	\$55,518	7.03%
32050	Rescue Services	\$539,676	\$539,676	\$568,146	\$28,470	5.28%
12040	Data Processing	\$112,701	\$112,703	\$132,707	\$20,006	17.75%
91020	Fringe Benefits	\$7,000	\$7,000	\$45,288	\$38,288	546.97%
35090	Other Protective Services	\$133,890	\$133,890	\$145,950	\$12,060	9.01%
83020	Agriculture & Home Economics	\$80,022	\$80,022	\$90,432	\$10,410	13.01%
21035	Juvenile & Domestic Relations Court	\$0	\$0	\$10,325	\$10,325	#DIV/0!
43045	Natural Bridge Property	\$0	\$0	\$10,300	\$10,300	#DIV/0!
12070	Reassessment	\$0	\$0	\$7,500	\$7,500	#DIV/0!
91040	Debt Service	\$1,431,267	\$1,431,267	\$1,436,218	\$4,951	0.35%
12020	County Administrator	\$214,773	\$217,773	\$219,598	\$4,824	2.25%
32080	Emergency Services	\$98,996	\$127,402	\$101,322	\$2,326	2.35%
12030	Supervisor of Accounts	\$117,186	\$117,186	\$118,184	\$998	0.85%
82020	Other Public Utilities	\$105,702	\$105,702	\$105,788	\$86	0.08%
6501	Transfer To School Fund	\$15,301,731	\$15,368,717	\$15,301,731	\$0	0.00%
6950	Contingencies	\$50,000	\$45,908	\$50,000	\$0	0.00%
33030	Juvenile Probation Office	\$8,250	\$8,250	\$8,250	\$0	0.00%
41080	Road Maintenance	\$9,000	\$9,000	\$9,000	\$0	0.00%
60000	Education	\$68,384	\$68,384	\$68,384	\$0	0.00%
73020	Libraries	\$554,257	\$554,257	\$554,257	\$0	0.00%
92010	Refunds	\$5,700	\$6,299	\$5,700	\$0	0.00%
12080	Land Use Taxation	\$1,400	\$1,400	\$1,350	-\$50	-3.57%
71015	Preschool Program	\$100,996	\$100,996	\$100,789	-\$207	-0.20%

County of Rockbridge

Fiscal Year 2009-2010 Operating Budget

Account Number	Description	Budget FY 08-09	Approp FY 08-09	Budget FY 09-10	Amount Change	Percent Change
83010	Soil and Erosion	\$144,446	\$144,446	\$143,432	-\$1,014	-0.70%
12130	Treasurer	\$269,711	\$269,271	\$268,159	-\$1,552	-0.58%
41050	County Engineer	\$100,820	\$100,820	\$99,214	-\$1,606	-1.59%
81080	Rental Assistance	\$71,491	\$71,491	\$69,803	-\$1,688	-2.36%
11010	Board of Supervisors	\$76,898	\$76,898	\$74,498	-\$2,400	-3.12%
22020	Victim Witness Coordinator	\$56,494	\$56,494	\$53,032	-\$3,462	-6.13%
43040	Northwind Lane Property	\$8,500	\$8,500	\$4,300	-\$4,200	-49.41%
81015	Geographic Information System	\$150,675	\$150,675	\$146,328	-\$4,347	-2.89%
34015	Erosion & Sediment Control	\$86,368	\$86,368	\$80,027	-\$6,341	-7.34%
12025	County Attorney	\$156,098	\$160,945	\$147,803	-\$8,295	-5.31%
42050	Special Enforcement	\$117,549	\$117,549	\$108,529	-\$9,020	-7.67%
12190	Director of Fiscal Services	\$236,590	\$236,590	\$225,004	-\$11,586	-4.90%
21030	General District Court	\$21,650	\$21,650	\$9,625	-\$12,025	-55.54%
13000	Registrar	\$148,965	\$148,965	\$136,560	-\$12,405	-8.33%
44010	County Garage	\$1,052,572	\$1,052,572	\$1,038,748	-\$13,824	-1.31%
33010	Correction And Detention	\$523,789	\$523,789	\$503,361	-\$20,428	-3.90%
81010	Planning & Development	\$242,307	\$242,307	\$243,776	\$1,469	0.61%
6201	Transfer To Solid Waste Authority	\$867,371	\$867,371	\$845,686	-\$21,685	-2.50%
33040	Other Institutional Care	\$106,652	\$106,652	\$83,706	-\$22,946	-21.51%
71010	Parks and Recreation	\$585,401	\$585,401	\$557,097	-\$28,304	-4.84%
22000	Commonwealth's Attorney	\$454,432	\$456,904	\$424,229	-\$30,203	-6.65%
31020	Sheriff	\$1,938,388	\$1,946,849	\$1,904,892	-\$33,496	-1.73%
12090	Commissioner of the Revenue	\$295,113	\$295,113	\$259,956	-\$35,157	-11.91%
21010	Clerk of Circuit Court	\$400,890	\$416,422	\$356,391	-\$44,499	-11.10%
43020	Buildings and Grounds	\$184,613	\$184,613	\$139,000	-\$45,613	-24.71%
32060	E-911 Systems	\$626,090	\$626,090	\$579,240	-\$46,850	-7.48%
53010	Welfare	\$881,154	\$881,154	\$832,966	-\$48,188	-5.47%
21040	Combined Court Security	\$456,882	\$456,882	\$399,612	-\$57,270	-12.54%
42040	Other Sanitation	\$149,518	\$149,518	\$86,403	-\$63,115	-42.21%
34010	Building Inspection	\$279,069	\$279,069	\$214,302	-\$64,767	-23.21%
43030	Circuit Courthouse	\$70,280	\$70,280	\$0	-\$70,280	-100.00%
51010	Health	\$396,940	\$396,940	\$326,571	-\$70,369	-17.73%
31030	Sheriffs Cars	\$227,831	\$227,831	\$126,156	-\$101,675	-44.63%
42030	County Pickup	\$1,331,964	\$1,331,964	\$1,198,111	-\$133,853	-10.05%
81019	Industrial Development	\$1,016,489	\$1,016,489	\$816,993	-\$199,496	-19.63%
Total	Fund 11 Expenditures	\$35,706,313	\$35,836,176	\$35,376,893	-\$329,420	-0.92%