

APPENDIX #2:  
A GUIDE TO THE STUDY'S  
SPREADSHEETS

# Counting the Costs and Benefits of Growth

A Fiscal Impact Analysis  
of Growth in the  
City of Charlottesville and  
Albemarle County, Virginia

By Craig Evans  
December 2012

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City of Charlottesville and Albemarle County, Virginia

## **APPENDIX #2:**

A Guide to the Study's Spreadsheets

by

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**December 2012**

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# Counting the Costs and Benefits of Growth

## Appendix #2: A Guide to the Study's Spreadsheets

The spreadsheets on the following pages contain the data used in the study calculations. Not all spreadsheets are reproduced here. Only the core spreadsheets are shown in complete detail.

The spreadsheets shown in detail include:

### 1.1 - Land use costs: major categories

These spreadsheets show how revenues and expenditures were allocated by land use for, first, Albemarle County and, second, the City of Charlottesville.

#### 1.2.1 - Land use costs: commercial

The spreadsheets are shown the breakdown of commercial land uses for, first, Albemarle County and, second, the City of Charlottesville. The spreadsheets for industrial and institutional uses are the same, except that the allocations are different.

### 2 – Break-even analysis

The spreadsheets show how the break-even numbers were calculated.

### 3 – Per capita costs

These spreadsheets show per capita breakdowns of revenues and expenses as follows:

- ✓ Albemarle County
- ✓ City of Charlottesville
- ✓ Commonwealth of Virginia
- ✓ U.S. Federal Government, for Virginia residents

The list of over 250 services that people require – and another 150 that they commonly want – also are shown.

### Additional findings are shown for:

- **Alternate years;** the spreadsheets that generated these findings are similar to the spreadsheets in Section 1.1. above, except that they show budget numbers for different years (2006-2007 for Charlottesville and 2007-2008 for Albemarle County); these spreadsheets were used to test whether ratios would be the same for different years, and to compare ratios between years;
- **Sections 1.2.2 and 1.2.3;** the spreadsheets that generated these findings are almost identical to the spreadsheets used in Section 1.2.1, except that each of these spreadsheets involve different land uses, each of which makes up a different portion of the expense and revenue items. In addition to the findings for these uses, their allocations also are shown;
- **Section 1.3;** the spreadsheets that generated these findings are similar to the spreadsheets in Section 1.1. above, except that all revenues, including non-local revenues are shown and considered in the ratios; and
- **Section 1.4;** the spreadsheets that generated these findings also are identical to the spreadsheets used in Section 1.1, except that different allocations are used; in this case, mostly population-only allocations.

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# 1.1 - Land use costs: major categories

## Albemarle County Revenues

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, FIRST SHEET: single family, multi-family, mobile homes, total residential & commercial**

**FY '09 ACTUAL REVENUE**

FROM "County of Albemarle, Virginia FY 10/11 Adopted Budget"  
 "General Fund Revenue Summary," p. 69

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>TAXES</b>							
Real Estate	\$113,264,615	PROPERTY TAX SHARE	\$79,175,379	\$3,780,054	\$0	\$82,955,433	\$16,403,471
Public Service Tax	\$1,667,514	POPULATION	\$819,534	\$245,396	\$47,514	\$1,112,444	\$210,361
Local Personal Property	\$20,946,006	POPULATION	\$10,294,343	\$3,082,474	\$596,837	\$13,973,654	\$2,642,385
Machinery and Tools	\$652,132	INDUSTRIAL	\$0	\$0	\$0	\$0	\$0
Mobile Homes	\$66,201	MOBILE HOMES	\$0	\$0	\$66,201	\$66,201	\$0
Delinquent	\$1,231,109	PROPERTY TAX SHARE	\$860,582	\$41,087	\$0	\$901,669	\$178,295
Penalty	\$764,612	PROPERTY TAX SHARE	\$534,487	\$25,518	\$0	\$560,005	\$110,734
Interest & Fees	\$712,512	PROPERTY TAX SHARE	\$498,067	\$23,779	\$0	\$521,846	\$103,189
Penalty and Interest	\$113,102	RES-COMM-IND-AG	\$77,837	\$3,716	\$0	\$81,553	\$16,126
Sales Tax	\$11,974,379	POPULATION	\$5,885,054	\$1,762,184	\$341,199	\$7,988,436	\$1,510,594
Consumer Utility Tax	\$8,619,450	RES-COMM-IND-AG	\$5,931,924	\$283,207	\$0	\$6,215,130	\$1,228,970
Utility Consumption Tax	\$319,444	POPULATION	\$156,997	\$47,010	\$9,102	\$213,110	\$40,299
Business License	\$9,608,468	WORKFORCE	\$124,991	\$37,427	\$7,247	\$169,665	\$3,633,130
Short Term Rental	\$87,435	RES-COMM-IND-AG	\$60,173	\$2,873	\$0	\$63,046	\$12,467
Vehicle Registration	\$3,534,531	POPULATION	\$1,737,118	\$520,152	\$100,713	\$2,357,982	\$445,889
Bank Franchise	\$604,515	POPULATION	\$297,101	\$88,962	\$17,225	\$403,289	\$76,261
Clerk Fees	\$1,704,117	POPULATION	\$837,523	\$250,783	\$48,557	\$1,136,863	\$214,978
Transient Occupancy	\$805,093	COMMERCIAL	\$0	\$0	\$0	\$0	\$805,093
Food & Beverage	\$5,446,576	POPULATION	\$2,676,831	\$801,534	\$155,195	\$3,633,560	\$687,098
Audit Revenues	\$235,831	POPULATION	\$115,904	\$34,706	\$6,720	\$157,329	\$29,751
<b>PERMITS AND FEES</b>							
Inspection Related Fees	\$853,193	POPULATION	\$419,319	\$125,558	\$24,311	\$569,188	\$107,632
Other Development Fees	\$451,035	POPULATION	\$221,670	\$66,376	\$12,852	\$300,898	\$56,899
Animal License	\$37,083	RESIDENTIAL	\$27,319	\$8,180	\$1,584	\$37,083	\$0
Land Use	\$10,867	RES-COMM-IND-AG	\$7,479	\$357	\$0	\$7,836	\$1,549
Solicitors	\$770	POPULATION	\$378	\$113	\$22	\$514	\$97
Fire/Rescue	\$63,400	POPULATION	\$31,159	\$9,330	\$1,807	\$42,296	\$7,998
Cab Fee	\$20	POPULATION	\$10	\$3	\$1	\$13	\$3
Courts	\$18,620	POPULATION	\$9,151	\$2,740	\$531	\$12,422	\$2,349

# 1.1 - Land use costs: major categories

## Albemarle County Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, FIRST SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

FY '09 ACTUAL REVENUE								
FROM "County of Albemarle, Virginia FY 10/11 Adopted Budget" "General Fund Revenue Summary," p. 69								
REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>TAXES</b>								
Real Estate	\$113,264,615	PROPERTY TAX SHARE	\$2,089,227	\$0	\$0	\$11,816,484	\$0	\$113,264,615
Public Service Tax	\$1,667,514	POPULATION	\$21,535	\$123,929	\$98,486	\$5,830	\$94,929	\$1,667,514
Local Personal Property	\$20,946,006	POPULATION	\$270,503	\$1,556,705	\$1,237,106	\$73,230	\$1,192,423	\$20,946,006
Machinery and Tools	\$652,132	INDUSTRIAL	\$652,132	\$0	\$0	\$0	\$0	\$652,132
Mobile Homes	\$66,201	MOBILE HOMES	\$0	\$0	\$0	\$0	\$0	\$66,201
Delinquent	\$1,231,109	PROPERTY TAX SHARE	\$22,708	\$0	\$0	\$128,437	\$0	\$1,231,109
Penalty	\$764,612	PROPERTY TAX SHARE	\$14,104	\$0	\$0	\$79,769	\$0	\$764,612
Interest & Fees	\$712,512	PROPERTY TAX SHARE	\$13,143	\$0	\$0	\$74,334	\$0	\$712,512
Penalty and Interest	\$113,102	RES-COMM-IND-AG	\$2,100	\$0	\$0	\$13,322	\$0	\$113,102
Sales Tax	\$11,974,379	POPULATION	\$154,641	\$889,935	\$707,227	\$41,864	\$681,682	\$11,974,379
Consumer Utility Tax	\$8,619,450	RES-COMM-IND-AG	\$160,055	\$0	\$0	\$1,015,295	\$0	\$8,619,450
Utility Consumption Tax	\$319,444	POPULATION	\$4,125	\$23,741	\$18,867	\$1,117	\$18,185	\$319,444
Business License	\$9,608,468	WORKFORCE	\$1,198,581	\$2,305,742	\$2,144,454	\$74,567	\$82,330	\$9,608,468
Short Term Rental	\$87,435	RES-COMM-IND-AG	\$1,624	\$0	\$0	\$10,299	\$0	\$87,435
Vehicle Registration	\$3,534,531	POPULATION	\$45,646	\$262,686	\$208,755	\$12,357	\$201,215	\$3,534,531
Bank Franchise	\$604,515	POPULATION	\$7,807	\$44,927	\$35,704	\$2,113	\$34,414	\$604,515
Clerk Fees	\$1,704,117	POPULATION	\$22,008	\$126,650	\$100,648	\$5,958	\$97,013	\$1,704,117
Transient Occupancy	\$805,093	COMMERCIAL	\$0	\$0	\$0	\$0	\$0	\$805,093
Food & Beverage	\$5,446,576	POPULATION	\$70,339	\$404,789	\$321,684	\$19,042	\$310,065	\$5,446,576
Audit Revenues	\$235,831	POPULATION	\$3,046	\$17,527	\$13,929	\$824	\$13,425	\$235,831
<b>PERMITS AND FEES</b>								
Inspection Related Fees	\$853,193	POPULATION	\$11,018	\$63,409	\$50,391	\$2,983	\$48,571	\$853,193
Other Development Fees	\$451,035	POPULATION	\$5,825	\$33,521	\$26,639	\$1,577	\$25,677	\$451,035
Animal License	\$37,083	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$37,083
Land Use	\$10,867	RES-COMM-IND-AG	\$202	\$0	\$0	\$1,280	\$0	\$10,867
Solicitors	\$770	POPULATION	\$10	\$57	\$45	\$3	\$44	\$770
Fire/Rescue	\$63,400	POPULATION	\$819	\$4,712	\$3,745	\$222	\$3,609	\$63,400
Cab Fee	\$20	POPULATION	\$0	\$1	\$1	\$0	\$1	\$20
Courts	\$18,620	POPULATION	\$240	\$1,384	\$1,100	\$65	\$1,060	\$18,620

Albemarle County Revenues

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, SECOND SHEET: single family, multi-family, mobile homes, total residential & commercial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>REVENUE FROM THE USE OF MONEY AND PROPERTY</b>							
Interest	\$256,933	TAXABLE VALUE	\$143,627	\$6,857	\$0	\$150,484	\$29,756
Sale of Surplus	\$11,432	TAXABLE VALUE	\$6,391	\$305	\$0	\$6,696	\$1,324
Rent	\$381,708	INSTITUTIONAL	\$0	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>							
Fees of Clerk	\$280,608	POPULATION	\$137,911	\$41,295	\$7,996	\$187,201	\$35,399
Police and Sherriff	\$597,639	POPULATION	\$293,722	\$87,950	\$17,029	\$398,701	\$75,393
Administration Fees	\$292,739	POPULATION	\$143,873	\$43,080	\$8,341	\$195,294	\$36,930
Parks & Recreation	\$333,787	POPULATION	\$164,046	\$49,121	\$9,511	\$222,678	\$42,108
EMS Cost Recovery	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Service & Sales	\$44,295	POPULATION	\$21,770	\$6,519	\$1,262	\$29,550	\$5,588
Court Fees	\$162,468	POPULATION	\$79,848	\$23,909	\$4,629	\$108,387	\$20,496
<b>OTHER LOCAL REVENUE</b>							
Payments in Lieu of Taxes	\$90,436	INSTITUTIONAL	\$0	\$0	\$0	\$0	\$0
Recovered Costs	\$196,433	INSTITUTIONAL	\$0	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$547,798	POPULATION	\$269,227	\$80,616	\$15,609	\$365,451	\$69,106
Miscellaneous	\$882	POPULATION	\$433	\$130	\$25	\$588	\$111
Donations	\$4,882	POPULATION	\$2,399	\$718	\$139	\$3,257	\$616
<b>TOTAL LOCAL REVENUES:</b>	<b>\$186,994,670</b>		<b>\$112,063,577</b>	<b>\$11,584,017</b>	<b>\$1,502,159</b>	<b>\$125,149,753</b>	<b>\$28,842,444</b>
<b>TRANSFERS</b>							
Sec 8 Reimb		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
HUD Grant Fund		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
CIP - Storage Facility Lease	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
CIP - JAUNT	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
CIP - Project Management	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Stormwater - Project Management	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Safe & Drug Free Schools	\$12,558	RESIDENTIAL	\$9,251	\$2,770	\$536	\$12,558	\$0
School Resource Officer	\$232,852	RESIDENTIAL	\$171,541	\$51,365	\$9,945	\$232,852	\$0
Family Support	\$188,795	POPULATION	\$92,787	\$27,784	\$5,380	\$125,950	\$23,817
Proffers	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Contribution Fund	\$5,000	POPULATION	\$2,457	\$736	\$142	\$3,336	\$631
Tourism	\$653,736	COMMERCIAL	\$0	\$0	\$0	\$0	\$653,736
Other Funds	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TRANSFERS:</b>	<b>\$1,092,941</b>		<b>\$276,037</b>	<b>\$82,655</b>	<b>\$16,004</b>	<b>\$374,696</b>	<b>\$678,184</b>

Albemarle County Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, SECOND SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>REVENUE FROM THE USE OF MONEY AND PROPERTY</b>								
Interest	\$256,933	TAXABLE VALUE	\$3,875	\$48,234	\$0	\$24,583	\$0	\$256,933
Sale of Surplus	\$11,432	TAXABLE VALUE	\$172	\$2,146	\$0	\$1,094	\$0	\$11,432
Rent	\$381,708	INSTITUTIONAL	\$0	\$381,708	\$0	\$0	\$0	\$381,708
<b>CHARGES FOR SERVICES</b>								
Fees of Clerk	\$280,608	POPULATION	\$3,624	\$20,855	\$16,573	\$981	\$15,975	\$280,608
Police and Sherriff	\$597,639	POPULATION	\$7,718	\$44,416	\$35,298	\$2,089	\$34,023	\$597,639
Administration Fees	\$292,739	POPULATION	\$3,781	\$21,756	\$17,290	\$1,023	\$16,665	\$292,739
Parks & Recreation	\$333,787	POPULATION	\$4,311	\$24,807	\$19,714	\$1,167	\$19,002	\$333,787
EMS Cost Recovery	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Service & Sales	\$44,295	POPULATION	\$572	\$3,292	\$2,616	\$155	\$2,522	\$44,295
Court Fees	\$162,468	POPULATION	\$2,098	\$12,075	\$9,596	\$568	\$9,249	\$162,468
<b>OTHER LOCAL REVENUE</b>								
Payments in Lieu of Taxes	\$90,436	INSTITUTIONAL	\$0	\$90,436	\$0	\$0	\$0	\$90,436
Recovered Costs	\$196,433	INSTITUTIONAL	\$0	\$196,433	\$0	\$0	\$0	\$196,433
Fines and Forfeitures	\$547,798	POPULATION	\$7,074	\$40,712	\$32,354	\$1,915	\$31,185	\$547,798
Miscellaneous	\$882	POPULATION	\$11	\$66	\$52	\$3	\$50	\$882
Donations	\$4,882	POPULATION	\$63	\$363	\$288	\$17	\$278	\$4,882
<b>TOTAL LOCAL REVENUES:</b>	<b>\$186,994,670</b>		<b>\$4,804,738</b>	<b>\$6,747,016</b>	<b>\$5,102,560</b>	<b>\$13,414,568</b>	<b>\$2,933,591</b>	<b>\$186,994,670</b>
<b>TRANSFERS</b>								
Sec 8 Reimb		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
HUD Grant Fund		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
CIP - Storage Facility Lease	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
CIP - JAUNT	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
CIP - Project Management	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater - Project Management	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Safe & Drug Free Schools	\$12,558	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$12,558
School Resource Officer	\$232,852	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$232,852
Family Support	\$188,795	POPULATION	\$2,438	\$14,031	\$11,151	\$660	\$10,748	\$188,795
Proffers	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Contribution Fund	\$5,000	POPULATION	\$65	\$372	\$295	\$17	\$285	\$5,000
Tourism	\$653,736	COMMERCIAL	\$0	\$0	\$0	\$0	\$0	\$653,736
Other Funds	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TRANSFERS:</b>	<b>\$1,092,941</b>		<b>\$2,503</b>	<b>\$14,403</b>	<b>\$11,446</b>	<b>\$678</b>	<b>\$11,032</b>	<b>\$1,092,941</b>

Albemarle County Revenues

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, THIRD SHEET: single family, multi-family, mobile homes, total residential & commercial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>STATE REVENUE - NON-CATEGORICAL AID</b>							
In Lieu of Personal Property		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
PPTR		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
SPCA Sterilization Fund		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Recovered Costs		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Mobile Home titling	\$39,649	MOBILE HOMES	\$0	\$0	\$39,649	\$39,649	\$0
<b>STATE CATEGORICAL AID - SHARED EXPENSES</b>							
Commonwealth Attorney		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Clerk of Circuit Court		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Sheriff		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Registrar		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Director of Finance		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
<b>STATE CATEGORICAL AID</b>							
Social Services		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
CSA Administration		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Recordation Tax		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Law Enforcement		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
EMS & Fire Service		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Misc. Grants		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Misc. State Revenue		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Medicaid Reimbursement		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Payments in Lieu of Taxes - State	\$119,157	UVA	\$0	\$0	\$0	\$0	\$0
<b>TOTAL STATE REVENUES:</b>	<b>\$158,806</b>		<b>\$0</b>	<b>\$0</b>	<b>\$39,649</b>	<b>\$39,649</b>	<b>\$0</b>
<b>FEDERAL REVENUE - CATEGORICAL AID</b>							
Social Services		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Grants		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Law Enforcement (COPS)		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Medicaid Reimbursement		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
<b>OTHER FEDERAL REVENUE</b>							
ARRA		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Payments in Lieu of Taxes - Federal	\$33,748	RECREATION	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FEDERAL REVENUES:</b>	<b>\$33,748</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Albemarle County Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, THIRD SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>STATE REVENUE - NON-CATEGORICAL AID</b>								
In Lieu of Personal Property		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
PPTR		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
SPCA Sterilization Fund		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Recovered Costs		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Mobile Home titling	\$39,649	MOBILE HOMES	\$0	\$0	\$0	\$0	\$0	\$39,649
<b>STATE CATEGORICAL AID - SHARED EXPENSES</b>								
Commonwealth Attorney		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Clerk of Circuit Court		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Registrar		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Director of Finance		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
<b>STATE CATEGORICAL AID</b>								
Social Services		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
CSA Administration		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Recordation Tax		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Law Enforcement		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
EMS & Fire Service		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Grants		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Misc. State Revenue		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Medicaid Reimbursement		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Payments in Lieu of Taxes - State	\$119,157	UVA	\$0	\$0	\$119,157	\$0	\$0	\$119,157
<b>TOTAL STATE REVENUES:</b>	<b>\$158,806</b>		<b>\$0</b>	<b>\$0</b>	<b>\$119,157</b>	<b>\$0</b>	<b>\$0</b>	<b>\$158,806</b>
<b>FEDERAL REVENUE - CATEGORICAL AID</b>								
Social Services		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Grants		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Law Enforcement (COPS)		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Medicaid Reimbursement		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER FEDERAL REVENUE</b>								
ARRA		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Payments in Lieu of Taxes - Federal	\$33,748	RECREATION	\$0	\$0	\$0	\$0	\$33,748	\$33,748
<b>TOTAL FEDERAL REVENUES:</b>	<b>\$33,748</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,748</b>	<b>\$33,748</b>

Albemarle County Revenues

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, FOURTH SHEET: single family, multi-family, mobile homes, total residential & commercial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>							
Operating Income (1)	\$18,964,507	POPULATION	\$9,320,495	\$2,790,871	\$540,376	\$12,651,742	\$2,392,415
<b>ALBEMARLE COUNTY SCHOOLS - REVENUES</b>							
Local School Revenue	\$1,487,079	RESIDENTIAL	\$1,095,526	\$328,037	\$63,516	\$1,487,079	\$0
State Revenue		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Federal Revenue		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
<b>Local Revenue</b>	<b>\$97,725,994</b>	<b>RESIDENTIAL</b>	<b>\$71,994,406</b>	<b>\$21,557,553</b>	<b>\$4,174,035</b>	<b>\$97,725,994</b>	<b>\$0</b>
One-Time Use of Fund Balance	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0
Recurring Use of Fund Balance	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0
CIP & Other Transfers	\$400,000	RESIDENTIAL	\$294,679	\$88,237	\$17,085	\$400,000	\$0
<b>TOTAL SCHOOL REVENUES:</b>	<b>\$99,613,073</b>	<b>RESIDENTIAL</b>	<b>\$73,384,610</b>	<b>\$21,973,827</b>	<b>\$4,254,635</b>	<b>\$99,613,073</b>	<b>\$0</b>
<b>REVENUE</b>							
			<b>SINGLE FAMILY RESIDENTIAL</b>	<b>MULTI FAMILY RESIDENTIAL</b>	<b>MOBILE HOMES RESIDENTIAL</b>	<b>TOTAL RESIDENTIAL</b>	<b>COMMERCIAL</b>
TOTAL LOCAL COUNTY REVENUES BY LAND USE:	\$186,994,670		\$112,063,577	\$11,584,017	\$1,502,159	\$125,149,753	\$28,842,444
TOTAL TRANSFERS BY LAND USE:	\$1,092,941		\$276,037	\$82,655	\$16,004	\$374,696	\$678,184
ALLOCABLE STATE REVENUES	\$158,806		\$0	\$0	\$39,649	\$39,649	\$0
ALLOCABLE FEDERAL REVENUES	\$33,748		\$0	\$0	\$0	\$0	\$0
SERVICE AUTHORITY TOTALS BY LAND USE:	\$18,964,507		\$9,320,495	\$2,790,871	\$540,376	\$12,651,742	\$2,392,415
TOTAL SCHOOL REVENUES:	\$99,613,073		\$73,384,610	\$21,973,827	\$4,254,635	\$99,613,073	\$0
<b>TOTAL REVENUE:</b>	<b>\$306,857,745</b>		<b>\$195,044,719</b>	<b>\$36,431,369</b>	<b>\$6,352,824</b>	<b>\$237,828,913</b>	<b>\$31,913,042</b>
PERCENT OF TOTAL:	100.00%		63.56%	11.87%	2.07%	77.50%	10.40%
=====							
<b>FOOTNOTES FOR REVENUE:</b>							
(1) See footnote below for additional detail on Albemarle County Service Authority Revenues							

Albemarle County Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, FOURTH SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>								
Operating Income (1)	\$18,964,507	POPULATION	\$244,914	\$1,409,440	\$1,120,075	\$66,302	\$1,079,619	\$18,964,507
<b>ALBEMARLE COUNTY SCHOOLS - REVENUES</b>								
Local School Revenue	\$1,487,079	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$1,487,079
State Revenue		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0	\$0
<b>Local Revenue</b>	<b>\$97,725,994</b>	<b>RESIDENTIAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,725,994</b>
One-Time Use of Fund Balance	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Use of Fund Balance	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0
CIP & Other Transfers	\$400,000	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$400,000
<b>TOTAL SCHOOL REVENUES:</b>	<b>\$99,613,073</b>	<b>RESIDENTIAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,613,073</b>
<b>REVENUE</b>								
			INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
TOTAL LOCAL COUNTY REVENUES BY LAND USE:	\$186,994,670		\$4,804,738	\$6,747,016	\$5,102,560	\$13,414,568	\$2,933,591	\$186,994,670
TOTAL TRANSFERS BY LAND USE:	\$1,092,941		\$2,503	\$14,403	\$11,446	\$678	\$11,032	\$1,092,941
ALLOCABLE STATE REVENUES	\$158,806		\$0	\$0	\$119,157	\$0	\$0	\$158,806
ALLOCABLE FEDERAL REVENUES	\$33,748		\$0	\$0	\$0	\$0	\$33,748	\$33,748
SERVICE AUTHORITY TOTALS BY LAND USE:	\$18,964,507		\$244,914	\$1,409,440	\$1,120,075	\$66,302	\$1,079,619	\$18,964,507
TOTAL SCHOOL REVENUES:	\$99,613,073		\$0	\$0	\$0	\$0	\$0	\$99,613,073
<b>TOTAL REVENUE:</b>	<b>\$306,857,745</b>		<b>\$5,052,154</b>	<b>\$8,170,859</b>	<b>\$6,353,238</b>	<b>\$13,481,548</b>	<b>\$4,057,991</b>	<b>\$306,857,745</b>
PERCENT OF TOTAL:	100.00%		1.65%	2.66%	2.07%	4.39%	1.32%	200.00%
<b>FOOTNOTES FOR REVENUE:</b>								
(1) See footnote for Expenditures, below, for explanation of how Albemarle County Service Authority Revenues were calculated								



Albemarle County Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, FIFTH SHEET: single family, multi-family, mobile homes, total residential & commercial**

**FY '09 ACTUAL EXPENDITURES**

FROM "County of Albemarle, Virginia FY 10/11 Adopted Operating Budget"  
 "General Fund Expenditures," p. 71

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>JUDICIAL</b>							
Clerk of the Circuit Court	\$653,762	POPULATION	\$321,305	\$96,209	\$18,628	\$436,143	\$82,474
Commonwealth Attorney	\$893,685	POPULATION	\$439,220	\$131,517	\$25,465	\$596,202	\$112,740
Sheriff	\$1,894,358	POPULATION	\$931,021	\$278,779	\$53,978	\$1,263,778	\$238,977
Circuit Court	\$108,853	POPULATION	\$53,498	\$16,019	\$3,102	\$72,619	\$13,732
General District Court	\$18,716	POPULATION	\$9,198	\$2,754	\$533	\$12,486	\$2,361
Magistrate	\$3,820	POPULATION	\$1,877	\$562	\$109	\$2,548	\$482
Juvenile Court	\$56,659	POPULATION	\$27,846	\$8,338	\$1,614	\$37,799	\$7,148
<b>GENERAL GOVERNMENT ADMINISTRATION</b>							
Board of Supervisors	\$639,155	POPULATION	\$314,126	\$94,060	\$18,212	\$426,398	\$80,631
County Executive	\$1,264,806	POPULATION	\$621,615	\$186,132	\$36,039	\$843,787	\$159,558
Human Resources	\$616,173	WORKFORCE	\$8,015	\$2,400	\$465	\$10,880	\$232,986
County Attorney	\$887,861	POPULATION	\$436,357	\$130,660	\$25,299	\$592,316	\$112,006
Finance Department	\$4,020,479	POPULATION	\$1,975,947	\$591,665	\$114,560	\$2,682,172	\$507,192
Information Technology	\$2,251,305	POPULATION	\$1,106,450	\$331,308	\$64,149	\$1,501,907	\$284,007
Voter Registration & Elections	\$537,483	POPULATION	\$264,157	\$79,098	\$15,315	\$358,570	\$67,805
<b>PUBLIC SAFETY</b>							
Police Department	\$12,051,218	POPULATION	\$5,922,818	\$1,773,491	\$343,388	\$8,039,697	\$1,520,288
Fire/Rescue Department	\$6,410,639	POPULATION	\$3,150,640	\$943,408	\$182,665	\$4,276,713	\$808,716
Volunteer Fire/Rescue	\$1,576,060	POPULATION	\$774,587	\$231,937	\$44,908	\$1,051,433	\$198,823
TJEMS	\$21,184	POPULATION	\$10,411	\$3,117	\$604	\$14,132	\$2,672
Forest Fire Extinction	\$17,621	POPULATION	\$8,660	\$2,593	\$502	\$11,755	\$2,223
City Fire Contract	\$707,221	POPULATION	\$347,578	\$104,077	\$20,152	\$471,806	\$89,217
Inspections	\$1,102,134	POPULATION	\$541,666	\$162,193	\$31,404	\$735,264	\$139,037
Emergency Communications Center	\$2,008,069	POPULATION	\$986,907	\$295,513	\$57,218	\$1,339,638	\$253,322
Regional Jail	\$3,094,448	POPULATION	\$1,520,830	\$455,388	\$88,173	\$2,064,391	\$390,371
Community Attention Home	\$60,149	POPULATION	\$29,561	\$8,852	\$1,714	\$40,127	\$7,588
Fire/Rescue Tax Credit	\$57,738	POPULATION	\$28,377	\$8,497	\$1,645	\$38,519	\$7,284
Juvenile Detention Home	\$751,547	POPULATION	\$369,363	\$110,600	\$21,415	\$501,378	\$94,809
Offender Aid Restoration	\$164,235	POPULATION	\$80,717	\$24,169	\$4,680	\$109,566	\$20,719
SPCA Shelter Contribution	\$175,992	POPULATION	\$86,495	\$25,899	\$5,015	\$117,409	\$22,202
VJCCCA	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0

Albemarle County Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, FIFTH SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

**FY '09 ACTUAL EXPENDITURES**

FROM "County of Albemarle, Virginia FY 10/11 Adopted Operating Budget"  
 "General Fund Expenditures," p. 71

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>JUDICIAL</b>								
Clerk of the Circuit Court	\$653,762	POPULATION	\$8,443	\$48,588	\$38,612	\$2,286	\$37,218	\$653,762
Commonwealth Attorney	\$893,685	POPULATION	\$11,541	\$66,419	\$52,783	\$3,124	\$50,876	\$893,685
Sheriff	\$1,894,358	POPULATION	\$24,464	\$140,789	\$111,884	\$6,623	\$107,843	\$1,894,358
Circuit Court	\$108,853	POPULATION	\$1,406	\$8,090	\$6,429	\$381	\$6,197	\$108,853
General District Court	\$18,716	POPULATION	\$242	\$1,391	\$1,105	\$65	\$1,065	\$18,716
Magistrate	\$3,820	POPULATION	\$49	\$284	\$226	\$13	\$217	\$3,820
Juvenile Court	\$56,659	POPULATION	\$732	\$4,211	\$3,346	\$198	\$3,226	\$56,659
<b>GENERAL GOVERNMENT ADMINISTRATION</b>								
Board of Supervisors	\$639,155	POPULATION	\$8,254	\$47,502	\$37,750	\$2,235	\$36,386	\$639,155
County Executive	\$1,264,806	POPULATION	\$16,334	\$94,000	\$74,702	\$4,422	\$72,003	\$1,264,806
Human Resources	\$616,173	WORKFORCE	\$76,863	\$147,863	\$137,520	\$4,782	\$5,280	\$616,173
County Attorney	\$887,861	POPULATION	\$11,466	\$65,986	\$52,439	\$3,104	\$50,545	\$887,861
Finance Department	\$4,020,479	POPULATION	\$51,922	\$298,802	\$237,456	\$14,056	\$228,879	\$4,020,479
Information Technology	\$2,251,305	POPULATION	\$29,074	\$167,317	\$132,966	\$7,871	\$128,163	\$2,251,305
Voter Registration & Elections	\$537,483	POPULATION	\$6,941	\$39,946	\$31,745	\$1,879	\$30,598	\$537,483
<b>PUBLIC SAFETY</b>								
Police Department	\$12,051,218	POPULATION	\$155,633	\$895,645	\$711,765	\$42,133	\$686,057	\$12,051,218
Fire/Rescue Department	\$6,410,639	POPULATION	\$82,789	\$476,438	\$378,623	\$22,412	\$364,947	\$6,410,639
Volunteer Fire/Rescue	\$1,576,060	POPULATION	\$20,354	\$117,133	\$93,085	\$5,510	\$89,723	\$1,576,060
TJEMS	\$21,184	POPULATION	\$274	\$1,574	\$1,251	\$74	\$1,206	\$21,184
Forest Fire Extinction	\$17,621	POPULATION	\$228	\$1,310	\$1,041	\$62	\$1,003	\$17,621
City Fire Contract	\$707,221	POPULATION	\$9,133	\$52,561	\$41,770	\$2,473	\$40,261	\$707,221
Inspections	\$1,102,134	POPULATION	\$14,233	\$81,910	\$65,094	\$3,853	\$62,743	\$1,102,134
Emergency Communications Center	\$2,008,069	POPULATION	\$25,933	\$149,240	\$118,600	\$7,020	\$114,316	\$2,008,069
Regional Jail	\$3,094,448	POPULATION	\$39,963	\$229,979	\$182,763	\$10,819	\$176,162	\$3,094,448
Community Attention Home	\$60,149	POPULATION	\$777	\$4,470	\$3,552	\$210	\$3,424	\$60,149
Fire/Rescue Tax Credit	\$57,738	POPULATION	\$746	\$4,291	\$3,410	\$202	\$3,287	\$57,738
Juvenile Detention Home	\$751,547	POPULATION	\$9,706	\$55,855	\$44,388	\$2,628	\$42,784	\$751,547
Offender Aid Restoration	\$164,235	POPULATION	\$2,121	\$12,206	\$9,700	\$574	\$9,350	\$164,235
SPCA Shelter Contribution	\$175,992	POPULATION	\$2,273	\$13,080	\$10,394	\$615	\$10,019	\$175,992
VJCCA	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0

Albemarle County Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, SIXTH SHEET: single family, multi-family, mobile homes, total residential & commercial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>PUBLIC WORKS</b>							
General Services	\$3,233,152	POPULATION	\$1,588,999	\$475,800	\$92,126	\$2,156,924	\$407,869
RSWA Contribution	\$876,350	POPULATION	\$430,700	\$128,966	\$24,971	\$584,637	\$110,553
Facilities Development	\$656,888	WORKFORCE	\$8,545	\$2,559	\$495	\$11,599	\$248,381
<b>HUMAN SERVICES</b>							
Social Services	\$10,390,767	POPULATION	\$5,106,755	\$1,529,135	\$296,075	\$6,931,965	\$1,310,818
Health Department	\$806,739	POPULATION	\$396,488	\$118,722	\$22,987	\$538,198	\$101,772
Region 10	\$566,276	POPULATION	\$278,308	\$83,335	\$16,136	\$377,778	\$71,437
HIV/AIDS Services Group	\$4,861	POPULATION	\$2,389	\$715	\$139	\$3,243	\$613
African American Teaching Fellows	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
ARC Infant Development Program	\$8,970	POPULATION	\$4,408	\$1,320	\$256	\$5,984	\$1,132
Boys & Girls Club	\$13,887	POPULATION	\$6,825	\$2,044	\$396	\$9,264	\$1,752
BRMC- Latino Lay Health Promoter	\$5,613	POPULATION	\$2,759	\$826	\$160	\$3,745	\$708
Charlottesville Free Clinic	\$9,819	POPULATION	\$4,826	\$1,445	\$280	\$6,551	\$1,239
Children, Youth & Family Services	\$97,614	POPULATION	\$47,974	\$14,365	\$2,781	\$65,121	\$12,314
Commission on Children & Families	\$250,292	POPULATION	\$123,011	\$36,834	\$7,132	\$166,977	\$31,575
Computers 4 Kids	\$12,935	POPULATION	\$6,357	\$1,904	\$369	\$8,629	\$1,632
Focus- Teensight	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Teen Pregnancy Contingency	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Foothills Child Advocacy Center	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
JABA	\$280,478	POPULATION	\$137,847	\$41,276	\$7,992	\$187,115	\$35,383
Jefferson Area CHIP	\$158,572	POPULATION	\$77,933	\$23,336	\$4,518	\$105,788	\$20,004
Jeff. Area United Transit Network	\$725,492	WORKFORCE	\$9,438	\$2,826	\$547	\$12,811	\$274,321
Legal Aid Justice Center	\$38,494	POPULATION	\$18,919	\$5,665	\$1,097	\$25,680	\$4,856
Madison House	\$10,370	POPULATION	\$5,097	\$1,526	\$295	\$6,918	\$1,308
Music Resource Center	\$6,335	POPULATION	\$3,113	\$932	\$181	\$4,226	\$799
Northwester Va. Health Systems	\$4,723	POPULATION	\$2,321	\$695	\$135	\$3,151	\$596
Piedmont CASA	\$8,925	POPULATION	\$4,386	\$1,313	\$254	\$5,954	\$1,126
Piedmont Va. Community College	\$23,475	POPULATION	\$11,537	\$3,455	\$669	\$15,661	\$2,961
Piedmont Workforce Network	\$13,805	WORKFORCE	\$180	\$54	\$10	\$244	\$5,220
SARA	\$23,690	POPULATION	\$11,643	\$3,486	\$675	\$15,804	\$2,989
SHE	\$89,974	POPULATION	\$44,220	\$13,241	\$2,564	\$60,024	\$11,350
Tax Relief for the Elderly/Disabled	\$946,687	POPULATION	\$465,269	\$139,317	\$26,975	\$631,561	\$119,427
TJ Area Coalition for the Homeless	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
United Way Child Scholarship	\$106,632	POPULATION	\$52,406	\$15,692	\$3,038	\$71,137	\$13,452
United Way Information & Referral	\$12,875	POPULATION	\$6,328	\$1,895	\$367	\$8,589	\$1,624
Urban Vision	\$25,220	POPULATION	\$12,395	\$3,711	\$719	\$16,825	\$3,182
Bright Stars Transfer	\$794,092	POPULATION	\$390,273	\$116,861	\$22,627	\$529,761	\$100,176
Comprehensive Services Act Trans.	\$2,636,432	WORKFORCE	\$34,296	\$10,269	\$1,988	\$46,554	\$996,881

Albemarle County Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, SIXTH SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>PUBLIC WORKS</b>								
General Services	\$3,233,152	POPULATION	\$41,754	\$240,288	\$190,955	\$11,304	\$184,058	\$3,233,152
RSWA Contribution	\$876,350	POPULATION	\$11,317	\$65,130	\$51,759	\$3,064	\$49,889	\$876,350
Facilities Development	\$656,888	WORKFORCE	\$81,942	\$157,633	\$146,607	\$5,098	\$5,629	\$656,888
<b>HUMAN SERVICES</b>								
Social Services	\$10,390,767	POPULATION	\$134,190	\$772,241	\$613,696	\$36,327	\$591,530	\$10,390,767
Health Department	\$806,739	POPULATION	\$10,418	\$59,957	\$47,647	\$2,820	\$45,926	\$806,739
Region 10	\$566,276	POPULATION	\$7,313	\$42,086	\$33,445	\$1,980	\$32,237	\$566,276
HIV/AIDS Services Group	\$4,861	POPULATION	\$63	\$361	\$287	\$17	\$277	\$4,861
African American Teaching Fellows	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
ARC Infant Development Program	\$8,970	POPULATION	\$116	\$667	\$530	\$31	\$511	\$8,970
Boys & Girls Club	\$13,887	POPULATION	\$179	\$1,032	\$820	\$49	\$791	\$13,887
BRMC- Latino Lay Health Promoter	\$5,613	POPULATION	\$72	\$417	\$332	\$20	\$320	\$5,613
Charlottesville Free Clinic	\$9,819	POPULATION	\$127	\$730	\$580	\$34	\$559	\$9,819
Children, Youth & Family Services	\$97,614	POPULATION	\$1,261	\$7,255	\$5,765	\$341	\$5,557	\$97,614
Commission on Children & Families	\$250,292	POPULATION	\$3,232	\$18,602	\$14,783	\$875	\$14,249	\$250,292
Computers 4 Kids	\$12,935	POPULATION	\$167	\$961	\$764	\$45	\$736	\$12,935
Focus- Teensight	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Teen Pregnancy Contingency	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Foothills Child Advocacy Center	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
JABA	\$280,478	POPULATION	\$3,622	\$20,845	\$16,565	\$981	\$15,967	\$280,478
Jefferson Area CHIP	\$158,572	POPULATION	\$2,048	\$11,785	\$9,366	\$554	\$9,027	\$158,572
Jeff. Area United Transit Network	\$725,492	WORKFORCE	\$90,499	\$174,096	\$161,918	\$5,630	\$6,216	\$725,492
Legal Aid Justice Center	\$38,494	POPULATION	\$497	\$2,861	\$2,274	\$135	\$2,191	\$38,494
Madison House	\$10,370	POPULATION	\$134	\$771	\$612	\$36	\$590	\$10,370
Music Resource Center	\$6,335	POPULATION	\$82	\$471	\$374	\$22	\$361	\$6,335
Northwester Va. Health Systems	\$4,723	POPULATION	\$61	\$351	\$279	\$17	\$269	\$4,723
Piedmont CASA	\$8,925	POPULATION	\$115	\$663	\$527	\$31	\$508	\$8,925
Piedmont Va. Community College	\$23,475	POPULATION	\$303	\$1,745	\$1,386	\$82	\$1,336	\$23,475
Piedmont Workforce Network	\$13,805	WORKFORCE	\$1,722	\$3,313	\$3,081	\$107	\$118	\$13,805
SARA	\$23,690	POPULATION	\$306	\$1,761	\$1,399	\$83	\$1,349	\$23,690
SHE	\$89,974	POPULATION	\$1,162	\$6,687	\$5,314	\$315	\$5,122	\$89,974
Tax Relief for the Elderly/Disabled	\$946,687	POPULATION	\$12,226	\$70,358	\$55,913	\$3,310	\$53,893	\$946,687
TJ Area Coalition for the Homeless	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
United Way Child Scholarship	\$106,632	POPULATION	\$1,377	\$7,925	\$6,298	\$373	\$6,070	\$106,632
United Way Information & Referral	\$12,875	POPULATION	\$166	\$957	\$760	\$45	\$733	\$12,875
Urban Vision	\$25,220	POPULATION	\$326	\$1,874	\$1,490	\$88	\$1,436	\$25,220
Bright Stars Transfer	\$794,092	POPULATION	\$10,255	\$59,017	\$46,900	\$2,776	\$45,206	\$794,092
Comprehensive Services Act Trans.	\$2,636,432	WORKFORCE	\$328,874	\$632,664	\$588,409	\$20,460	\$22,590	\$2,636,432

Albemarle County Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, SEVENTH SHEET: single family, multi-family, mobile homes, total residential & commercial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>PARKS &amp; RECREATION/CULTURE</b>							
Parks & Recreation Department	\$2,218,005	POPULATION	\$1,090,084	\$326,408	\$63,200	\$1,479,692	\$279,806
Darden Towe Memorial Park	\$127,494	POPULATION	\$62,660	\$18,762	\$3,633	\$85,055	\$16,084
J-M Regional Library	\$3,173,138	POPULATION	\$1,559,504	\$466,968	\$90,416	\$2,116,887	\$400,298
African American Festival	\$3,000	POPULATION	\$1,474	\$441	\$85	\$2,001	\$378
Ashland Highland Festival	\$10,164	POPULATION	\$4,995	\$1,496	\$290	\$6,781	\$1,282
Discovery Museum	\$11,978	POPULATION	\$5,887	\$1,763	\$341	\$7,991	\$1,511
Festival of the Photograph	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
First Night Virginia	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Heritage Reportory Theater	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Jeffersonian Thanksgiving Festival	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Juneteenth	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Literacy Volunteers	\$26,355	POPULATION	\$12,953	\$3,878	\$751	\$17,582	\$3,325
Municipal Band	\$18,190	POPULATION	\$8,940	\$2,677	\$518	\$12,135	\$2,295
Piedmont Council of the Arts	\$12,594	POPULATION	\$6,190	\$1,853	\$359	\$8,402	\$1,589
Save the Fireworks	\$10,000	POPULATION	\$4,915	\$1,472	\$285	\$6,671	\$1,262
Virginia Festival of the Book	\$11,960	POPULATION	\$5,878	\$1,760	\$341	\$7,979	\$1,509
Virginia Film Festival	\$16,380	POPULATION	\$8,050	\$2,411	\$467	\$10,928	\$2,066
Visitor's Bureau	\$545,721	POPULATION	\$268,206	\$80,310	\$15,550	\$364,065	\$68,844
WHTJ Public TV	\$5,463	POPULATION	\$2,685	\$804	\$156	\$3,645	\$689
WVPT Public TV	\$5,463	POPULATION	\$2,685	\$804	\$156	\$3,645	\$689
<b>COMMUNITY DEVELOPMENT</b>							
Community Development	\$4,846,225	POPULATION	\$2,381,776	\$713,184	\$138,089	\$3,233,049	\$611,362
Office of Housing	\$816,618	POPULATION	\$401,344	\$120,176	\$23,269	\$544,788	\$103,018
VPI Extension Service	\$181,222	POPULATION	\$89,065	\$26,669	\$5,164	\$120,898	\$22,862
Soil & Water Conservation	\$95,917	POPULATION	\$47,140	\$14,115	\$2,733	\$63,989	\$12,100
AHIP	\$416,328	POPULATION	\$204,613	\$61,268	\$11,863	\$277,744	\$52,521
Alliance for Community Choice in Transp.	\$6,500	WORKFORCE	\$85	\$25	\$5	\$115	\$2,458
Charlottesville Community Bikes	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
CTS - Bus Contract	\$678,372	WORKFORCE	\$8,825	\$2,642	\$512	\$11,979	\$256,504
CVSBDC	\$7,800	WORKFORCE	\$101	\$30	\$6	\$138	\$2,949
MACAA	\$170,635	POPULATION	\$83,862	\$25,111	\$4,862	\$113,835	\$21,526
Piedmont Housing Alliance	\$113,396	POPULATION	\$55,731	\$16,688	\$3,231	\$75,650	\$14,305
Planning District Commission	\$108,292	POPULATION	\$53,222	\$15,937	\$3,086	\$72,245	\$13,661
Planning District Transit Authority Plan	\$35,909	WORKFORCE	\$467	\$140	\$27	\$634	\$13,578
Streamwatch	\$10,816	POPULATION	\$5,316	\$1,592	\$308	\$7,216	\$1,364
Charlottesville Comm. Design Center	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0

Albemarle County Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, SEVENTH SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>PARKS &amp; RECREATION/CULTURE</b>								
Parks & Recreation Department	\$2,218,005	POPULATION	\$28,644	\$164,842	\$130,999	\$7,754	\$126,267	\$2,218,005
Darden Towe Memorial Park	\$127,494	POPULATION	\$1,646	\$9,475	\$7,530	\$446	\$7,258	\$127,494
J-M Regional Library	\$3,173,138	POPULATION	\$40,979	\$235,827	\$187,411	\$11,094	\$180,642	\$3,173,138
African American Festival	\$3,000	POPULATION	\$39	\$223	\$177	\$10	\$171	\$3,000
Ashland Highland Festival	\$10,164	POPULATION	\$131	\$755	\$600	\$36	\$579	\$10,164
Discovery Museum	\$11,978	POPULATION	\$155	\$890	\$707	\$42	\$682	\$11,978
Festival of the Photograph	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
First Night Virginia	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Heritage Reportory Theater	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Jeffersonian Thanksgiving Festival	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Juneteenth	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Literacy Volunteers	\$26,355	POPULATION	\$340	\$1,959	\$1,557	\$92	\$1,500	\$26,355
Municipal Band	\$18,190	POPULATION	\$235	\$1,352	\$1,074	\$64	\$1,036	\$18,190
Piedmont Council of the Arts	\$12,594	POPULATION	\$163	\$936	\$744	\$44	\$717	\$12,594
Save the Fireworks	\$10,000	POPULATION	\$129	\$743	\$591	\$35	\$569	\$10,000
Virginia Festival of the Book	\$11,960	POPULATION	\$154	\$889	\$706	\$42	\$681	\$11,960
Virginia Film Festival	\$16,380	POPULATION	\$212	\$1,217	\$967	\$57	\$932	\$16,380
Visitor's Bureau	\$545,721	POPULATION	\$7,048	\$40,558	\$32,231	\$1,908	\$31,067	\$545,721
WHTJ Public TV	\$5,463	POPULATION	\$71	\$406	\$323	\$19	\$311	\$5,463
WVPT Public TV	\$5,463	POPULATION	\$71	\$406	\$323	\$19	\$311	\$5,463
<b>COMMUNITY DEVELOPMENT</b>								
Community Development	\$4,846,225	POPULATION	\$62,586	\$360,171	\$286,226	\$16,943	\$275,888	\$4,846,225
Office of Housing	\$816,618	POPULATION	\$10,546	\$60,691	\$48,231	\$2,855	\$46,489	\$816,618
VPI Extension Service	\$181,222	POPULATION	\$2,340	\$13,468	\$10,703	\$634	\$10,317	\$181,222
Soil & Water Conservation	\$95,917	POPULATION	\$1,239	\$7,129	\$5,665	\$335	\$5,460	\$95,917
AHIP	\$416,328	POPULATION	\$5,377	\$30,941	\$24,589	\$1,456	\$23,701	\$416,328
Alliance for Community Choice in Transp.	\$6,500	WORKFORCE	\$811	\$1,560	\$1,451	\$50	\$56	\$6,500
Charlottesville Community Bikes	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
CTS - Bus Contract	\$678,372	WORKFORCE	\$84,622	\$162,789	\$151,402	\$5,265	\$5,813	\$678,372
CVSBDC	\$7,800	WORKFORCE	\$973	\$1,872	\$1,741	\$61	\$67	\$7,800
MACAA	\$170,635	POPULATION	\$2,204	\$12,682	\$10,078	\$597	\$9,714	\$170,635
Piedmont Housing Alliance	\$113,396	POPULATION	\$1,464	\$8,428	\$6,697	\$396	\$6,455	\$113,396
Planning District Commission	\$108,292	POPULATION	\$1,399	\$8,048	\$6,396	\$379	\$6,165	\$108,292
Planning District Transit Authority Plan	\$35,909	WORKFORCE	\$4,479	\$8,617	\$8,014	\$279	\$308	\$35,909
Streamwatch	\$10,816	POPULATION	\$140	\$804	\$639	\$38	\$616	\$10,816
Charlottesville Comm. Design Center	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0

Albemarle County Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, EIGHTH SHEET: single family, multi-family, mobile homes, total residential & commercial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>NON-DEPARTMENTAL</b>							
City/County Revenue Sharing	\$13,633,950	TAXABLE VALUE	\$7,621,450	\$363,869	\$0	\$7,985,319	\$1,579,004
Refunds	\$216,234	TAXABLE VALUE	\$120,876	\$5,771	\$0	\$126,647	\$25,043
<b>Tr to School Operations</b>	<b>\$97,545,994</b>	<b>RESIDENTIAL</b>	<b>\$71,861,800</b>	<b>\$21,517,847</b>	<b>\$4,166,347</b>	<b>\$97,545,994</b>	<b>\$0</b>
Tr to School Debt Service - Existing	\$12,913,103	RESIDENTIAL	\$9,513,039	\$2,848,525	\$551,540	\$12,913,103	\$0
Tr to School Debt Service - Projected	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0
Tr to Gen Govt Debt Service - Existing	\$1,896,444	TAXABLE VALUE	\$1,060,122	\$50,613	\$0	\$1,110,735	\$219,635
Tr to Gen Govt Debt Service - Projected	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
Transfer to School CIP	\$1,000,000	RESIDENTIAL	\$736,697	\$220,592	\$42,712	\$1,000,000	\$0
Transfer to General Govt. CIP	\$8,091,073	TAXABLE VALUE	\$4,522,952	\$215,938	\$0	\$4,738,891	\$937,060
Transfer to Storm Drainage	\$800,000	POPULATION	\$393,176	\$117,730	\$22,795	\$533,702	\$100,922
Transfer to Vehicle Replacement Fund	\$46,000	POPULATION	\$22,608	\$6,769	\$1,311	\$30,688	\$5,803
Board Reserve	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Job Development Fund	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
Salary Reserves	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
Additional Anticipated Salary Savings	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
Revenue Shortfall Contingency	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
Early Retirement	\$735,347	POPULATION	\$361,401	\$108,216	\$20,953	\$490,570	\$92,766
VERIP One-Time Payout	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>\$215,447,884</b>		<b>\$132,255,959</b>	<b>\$36,248,012</b>	<b>\$6,895,263</b>	<b>\$175,399,234</b>	<b>\$14,226,890</b>
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>							
Operating Expenses (1)	\$15,805,202	POPULATION	\$7,767,790	\$2,325,938	\$450,355	\$10,544,083	\$1,993,861
<b>ALBEMARLE COUNTY SCHOOLS - EXPENSES</b>							
<b>INSTRUCTION</b>							
Staffing	\$99,065,474	RESIDENTIAL	\$72,981,196	\$21,853,031	\$4,231,247	\$99,065,474	\$0
Operating	\$10,183,493	RESIDENTIAL	\$7,502,144	\$2,246,395	\$434,953	\$10,183,493	\$0
Capital	\$1,192,148	RESIDENTIAL	\$878,251	\$262,978	\$50,919	\$1,192,148	\$0
SB Reserve	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0
<b>ADMIN, ATTENDANCE AND HEALTH</b>							
Staffing	\$10,185,313	RESIDENTIAL	\$7,503,485	\$2,246,797	\$435,031	\$10,185,313	\$0
Operating	\$896,010	RESIDENTIAL	\$660,088	\$197,652	\$38,270	\$896,010	\$0
Capital	\$80,367	RESIDENTIAL	\$59,206	\$17,728	\$3,433	\$80,367	\$0
<b>TRANSPORTATION</b>							
Staffing	\$7,269,810	RESIDENTIAL	\$5,355,644	\$1,603,660	\$310,505	\$7,269,810	\$0
Operating	\$1,723,902	RESIDENTIAL	\$1,269,993	\$380,279	\$73,631	\$1,723,902	\$0
Capital	\$297,296	RESIDENTIAL	\$219,017	\$65,581	\$12,698	\$297,296	\$0

Albemarle County Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, EIGHTH SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>NON-DEPARTMENTAL</b>								
City/County Revenue Sharing	\$13,633,950	TAXABLE VALUE	\$205,642	\$2,559,515	\$0	\$1,304,471	\$0	\$13,633,950
Refunds	\$216,234	TAXABLE VALUE	\$3,261	\$40,594	\$0	\$20,689	\$0	\$216,234
Tr to School Operations	\$97,545,994	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$97,545,994
Tr to School Debt Service - Existing	\$12,913,103	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$12,913,103
Tr to School Debt Service - Projected	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0
Tr to Gen Govt Debt Service - Existing	\$1,896,444	TAXABLE VALUE	\$28,604	\$356,021	\$0	\$181,448	\$0	\$1,896,444
Tr to Gen Govt Debt Service - Projected	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to School CIP	\$1,000,000	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Transfer to General Govt. CIP	\$8,091,073	TAXABLE VALUE	\$122,038	\$1,518,945	\$0	\$774,139	\$0	\$8,091,073
Transfer to Storm Drainage	\$800,000	POPULATION	\$10,331	\$59,456	\$47,249	\$2,797	\$45,543	\$800,000
Transfer to Vehicle Replacement Fund	\$46,000	POPULATION	\$594	\$3,419	\$2,717	\$161	\$2,619	\$46,000
Board Reserve	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0	\$0
Job Development Fund	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0	\$0
Salary Reserves	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0	\$0
Additional Anticipated Salary Savings	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Shortfall Contingency	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0	\$0
Early Retirement	\$735,347	POPULATION	\$9,497	\$54,651	\$43,431	\$2,571	\$41,862	\$735,347
VERIP One-Time Payout	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>\$215,447,884</b>		<b>\$1,995,982</b>	<b>\$11,322,657</b>	<b>\$5,616,401</b>	<b>\$2,583,896</b>	<b>\$4,302,824</b>	<b>\$215,447,884</b>
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>								
Operating Expenses (1)	\$15,805,202	POPULATION	\$204,113	\$1,174,641	\$933,481	\$55,257	\$899,765	\$15,805,202
<b>ALBEMARLE COUNTY SCHOOLS - EXPENSES</b>								
<b>INSTRUCTION</b>								
Staffing	\$99,065,474	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$99,065,474
Operating	\$10,183,493	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$10,183,493
Capital	\$1,192,148	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$1,192,148
SB Reserve	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0
<b>ADMIN, ATTENDANCE AND HEALTH</b>								
Staffing	\$10,185,313	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$10,185,313
Operating	\$896,010	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$896,010
Capital	\$80,367	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$80,367
<b>TRANSPORTATION</b>								
Staffing	\$7,269,810	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$7,269,810
Operating	\$1,723,902	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$1,723,902
Capital	\$297,296	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$297,296



Albemarle County Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, NINTH SHEET: single family, multi-family, mobile homes, total residential & commercial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL
<b>ALBEMARLE COUNTY SCHOOLS - EXPENSES</b>							
<b>BUILDING SERVICES</b>							
Staffing	\$7,443,353	RESIDENTIAL	\$5,483,493	\$1,641,943	\$317,918	\$7,443,353	\$0
Operating	\$5,521,009	RESIDENTIAL	\$4,067,308	\$1,217,889	\$235,811	\$5,521,009	\$0
Capital	\$232,933	RESIDENTIAL	\$171,601	\$51,383	\$9,949	\$232,933	\$0
<b>TECHNOLOGY</b>							
Staffing	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0
Operating	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0
Capital	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0
<b>TRANSFERS</b>	\$4,647,932	RESIDENTIAL	\$3,424,116	\$1,025,296	\$198,521	\$4,647,932	\$0
<b>TOTAL SCHOOL FUND EXPENSES:</b>	<b>\$148,739,041</b>	RESIDENTIAL	<b>\$109,575,543</b>	<b>\$32,810,613</b>	<b>\$6,352,885</b>	<b>\$148,739,041</b>	<b>\$0</b>
<b>EXPENSES</b>							
			<b>SINGLE FAMILY RESIDENTIAL</b>	<b>MULTI FAMILY RESIDENTIAL</b>	<b>MOBILE HOMES RESIDENTIAL</b>	<b>TOTAL RESIDENTIAL</b>	<b>COMMERCIAL</b>
TOTAL COUNTY EXPENSES BY LAND USE, INCLUDING NON-DEPARTMENTAL TRANSFERS:	\$215,447,884		\$132,255,959	\$36,248,012	\$6,895,263	\$175,399,234	\$14,226,890
SERVICE AUTHORITY EXPENSES BY LAND USE:	\$15,805,202		\$7,767,790	\$2,325,938	\$450,355	\$10,544,083	\$1,993,861
TOTAL SCHOOL EXPENSES:	\$148,739,041		\$109,575,543	\$32,810,613	\$6,352,885	\$148,739,041	\$0
<b>TOTAL EXPENSES:</b>	<b>\$379,992,127</b>		<b>\$249,599,291</b>	<b>\$71,384,564</b>	<b>\$13,698,503</b>	<b>\$334,682,358</b>	<b>\$16,220,751</b>
PERCENT OF TOTAL:	100%		65.69%	18.79%	3.60%	88.08%	4.27%

Albemarle County Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, NINTH SHEET: industrial, institutional, UVA, agriculture & recreation + checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL LAND USES
<b>BUILDING SERVICES</b>								
Staffing	\$7,443,353	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$7,443,353
Operating	\$5,521,009	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$5,521,009
Capital	\$232,933	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$232,933
<b>TECHNOLOGY</b>								
Staffing	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0
Operating	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0
Capital	\$0	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0
<b>TRANSFERS</b>	\$4,647,932	RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$4,647,932
<b>TOTAL SCHOOL FUND EXPENSES:</b>	<b>\$148,739,041</b>	RESIDENTIAL	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,739,041</b>
<b>EXPENSES</b>								
			<b>INDUSTRIAL</b>	<b>INSTITUTIONAL</b>	<b>UVA</b>	<b>AGRICULTURE</b>	<b>RECREATION</b>	<b>TOTAL LAND USES</b>
TOTAL COUNTY EXPENSES BY LAND USE,								
INCLUDING NON-DEPARTMENTAL TRANSFERS:	\$215,447,884		\$1,995,982	\$11,322,657	\$5,616,401	\$2,583,896	\$4,302,824	\$215,447,884
SERVICE AUTHORITY EXPENSES BY LAND USE:	\$15,805,202		\$204,113	\$1,174,641	\$933,481	\$55,257	\$899,765	\$15,805,202
TOTAL SCHOOL EXPENSES:	\$148,739,041		\$0	\$0	\$0	\$0	\$0	\$148,739,041
<b>TOTAL EXPENSES:</b>	<b>\$379,992,127</b>		<b>\$2,200,096</b>	<b>\$12,497,298</b>	<b>\$6,549,883</b>	<b>\$2,639,153</b>	<b>\$5,202,588</b>	<b>\$379,992,127</b>
PERCENT OF TOTAL:	100%		0.58%	3.29%	1.72%	0.69%	1.37%	100.00%





Additional Albemarle County Findings

**2007-2008: 1.1 – Land use ratios: major categories**

	SINGLE FAMILY	MULTI FAMILY	MOBILE HOMES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL
TOTAL REVENUE:	\$189,718,644	\$35,746,571	\$6,284,226	\$231,749,441	\$31,149,541	\$5,119,199	\$8,345,990	\$6,315,800	\$12,876,820	\$3,910,007	\$299,466,797
PERCENT OF TOTAL:	63.25%	11.92%	2.10%	77.26%	10.38%	1.71%	2.78%	2.11%	4.29%	1.30%	99.84%
TOTAL EXPENSES:	\$241,061,625	\$68,688,236	\$13,171,295	\$322,921,157	\$15,893,570	\$2,288,503	\$12,259,983	\$6,382,893	\$2,681,930	\$4,963,440	\$367,391,476
PERCENT OF TOTAL:	65.50%	18.66%	3.58%	87.75%	4.32%	0.62%	3.33%	1.73%	0.73%	1.35%	99.83%
REVENUE TO EXPENSES	\$1.00 to \$1.27	\$1.00 to \$1.92	\$1.00 to \$2.10	\$1.00 to \$1.39	\$1.00 to \$0.51	\$1.00 to \$0.45	\$1.00 to \$1.47	\$1.00 to \$1.01	\$1.00 to \$0.21	\$1.00 to \$1.27	\$1.00 to \$1.23
COMBINED 2008 & 2009:	\$1.28	\$1.94	\$2.13	\$1.40	\$0.51	\$0.44	\$1.50	\$1.02	\$0.20	\$1.28	\$1.23

Additional Albemarle County Findings

**1.2.1 - Land use ratios: commercial, 1.2.2 - Land use ratios: industrial and 1.2.3 – Land use ratios: institutional**

Please see spreadsheets and findings following the Section 1.1 spreadsheets, findings and allocations for the City of Charlottesville

Additional Albemarle County Findings

**1.3 - Land use costs: with non-local revenues considered**

	SINGLE FAMILY	MULTI-FAMILY	MOBILE HOMES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL
TOTAL REVENUE:	\$241,578,498	\$50,365,152	\$9,050,723	\$300,994,373	\$34,650,056	\$5,332,345	\$9,783,313	\$7,634,647	\$13,557,400	\$5,293,116	\$377,245,250
PERCENT OF TOTAL:	64.04%	13.35%	2.40%	79.79%	9.19%	1.41%	2.59%	2%	3.59%	1.40%	100.00%
TOTAL EXPENSES:	\$247,207,764	\$70,668,460	\$13,559,849	\$331,436,073	\$15,606,886	\$2,137,254	\$12,135,653	\$6,262,485	\$2,622,141	\$4,925,571	\$375,126,062
PERCENT OF TOTAL:	65.90%	18.84%	3.61%	88.35%	4.16%	0.57%	3.24%	0.02	0.70%	1.31%	100.00%
REVENUE TO EXPENSES	\$1.00 to \$1.02	\$1.00 to \$1.40	\$1.00 to \$1.50	\$1.00 to \$1.10	\$1.00 to \$0.45	\$1.00 to \$0.40	\$1.00 to \$1.24	\$1.00 to \$0.82	\$1.00 to \$0.19	\$1.00 to \$0.93	\$1.00 to \$0.99
COMBINED 2008 & 2009:	\$1.02	\$1.39	\$1.48	\$1.09	\$0.45	\$0.41	\$1.22	\$0.81	\$0.20	\$0.92	\$0.99

Additional Albemarle County Findings

**2007-2008: 1.3 - Land use costs: with non-local revenues considered**

	SINGLE FAMILY	MULTI FAMILY	MOBILE HOMES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL
TOTAL REVENUE:	\$235,565,995	\$49,474,814	\$8,942,328	\$293,983,136	\$33,943,955	\$5,393,733	\$9,979,138	\$7,630,811	\$12,955,552	\$5,188,294	\$369,074,620
PERCENT OF TOTAL:	63.71%	13.38%	2.42%	79.51%	9.18%	1.46%	2.70%	2.06%	3.50%	1.40%	99.82%
TOTAL EXPENSES:	\$238,853,220	\$68,026,965	\$13,043,258	\$319,923,443	\$15,343,881	\$2,234,499	\$11,938,726	\$6,124,217	\$2,666,442	\$4,711,988	\$362,943,197
PERCENT OF TOTAL:	65.70%	18.71%	3.59%	88.00%	4.22%	0.61%	3.28%	1.68%	0.73%	1.30%	99.84%
REVENUE TO EXPENSES	\$1.00 to \$1.01	\$1.00 to \$1.37	\$1.00 to \$1.46	\$1.00 to \$1.09	\$1.00 to \$0.45	\$1.00 to \$0.41	\$1.00 to \$1.20	\$1.00 to \$0.80	\$1.00 to \$0.21	\$1.00 to \$0.91	\$1.00 to \$0.98
COMBINED 2008 & 2009:	\$1.02	\$1.39	\$1.48	\$1.09	\$0.45	\$0.41	\$1.22	\$0.81	\$0.20	\$0.92	\$0.99

Additional Albemarle County Findings

**1.4 - Land use costs: population-only allocations**

	SINGLE FAMILY	MULTI-FAMILY	MOBILE HOMES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL
TOTAL REVENUE:	\$195,336,496	\$38,086,125	\$6,730,790	\$240,153,410	\$28,702,186	\$3,860,851	\$6,155,023	\$5,010,523	\$12,388,567	\$4,748,442	\$301,019,001
PERCENT OF TOTAL:	64.89%	12.65%	2.24%	79.78%	9.54%	1.28%	2.04%	2%	4.12%	1.58%	100.00%
TOTAL EXPENSES:	\$248,170,758	\$74,310,695	\$14,388,250	\$336,869,702	\$14,498,412	\$1,484,216	\$8,541,433	\$6,787,834	\$401,803	\$6,542,663	\$375,126,062
PERCENT OF TOTAL:	66.16%	19.81%	3.84%	89.80%	3.86%	0.40%	2.28%	0.02	0.11%	1.74%	100.00%
REVENUE TO EXPENSES	\$1.00 to \$1.27	\$1.00 to \$1.95	\$1.00 to \$2.14	\$1.00 to \$1.40	\$1.00 to \$0.51	\$1.00 to \$0.38	\$1.00 to \$1.39	\$1.00 to \$1.35	\$1.00 to \$0.03	\$1.00 to \$1.38	\$1.00 to \$1.25
COMBINED 2008 & 2009:	\$1.26	\$1.93	\$2.10	\$1.39	\$0.50	\$0.38	\$1.37	\$1.34	\$0.03	\$1.36	\$1.24

Additional Albemarle County Findings

**2007-2008: 1.4 - Land use costs: population-only allocations**

	SINGLE FAMILY	MULTI FAMILY	MOBILE HOMES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	RECREATION	TOTAL
TOTAL REVENUE:	\$190,872,212	\$37,790,122	\$6,742,273	\$235,404,607	\$27,838,957	\$3,653,784	\$6,035,348	\$4,972,444	\$11,772,849	\$4,745,215	\$294,423,204
PERCENT OF TOTAL:	64.70%	12.81%	2.29%	79.79%	9.44%	1.24%	2.05%	1.69%	3.99%	1.61%	99.79%
TOTAL EXPENSES:	\$240,054,738	\$71,880,485	\$13,917,706	\$325,852,929	\$13,971,461	\$1,372,613	\$8,165,386	\$6,574,768	\$393,645	\$6,391,160	\$362,721,961
PERCENT OF TOTAL:	66.03%	19.77%	3.83%	89.63%	3.84%	0.38%	2.25%	1.81%	0.11%	1.76%	99.77%
REVENUE TO EXPENSES	\$1.00 to \$1.26	\$1.00 to \$1.90	\$1.00 to \$2.06	\$1.00 to \$1.38	\$1.00 to \$0.50	\$1.00 to \$0.38	\$1.00 to \$1.35	\$1.00 to \$1.32	\$1.00 to \$0.03	\$1.00 to \$1.35	\$1.00 to \$1.23
COMBINED 2008 & 2009:	\$1.26	\$1.93	\$2.10	\$1.39	\$0.50	\$0.38	\$1.37	\$1.34	\$0.03	\$1.36	\$1.24

# Albemarle County Allocation Methods

## 1.1 - Land use costs: major categories, 1.3 - Land use costs: with non-local revenues considered, 1.4 - Land use costs: population-only

### ALLOCATION METHODS - PER CAPITA POPULATION

PER CAPITA PERMANENT POPULATION 94,908 U.S. Census estimate for 2009

PER CAPITA POPULATION SERVED 109,605 Calculated. See Appendix #1

### ALLOCATION METHODS - LAND USES

The percentages calculated below are used to allocate county and school revenue and expenses.  
 The numbers for Taxable Value, Acreages and Parcels came from the County Assessor, who provided a break down of land uses by land use code.  
 The Population and Workforce breakdowns are explained in Appendix #1: Calculations & Methods: How this Study was Conducted

	TOTAL LAND USES	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	MOBILE HOMES RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	AGRICULTURE	OPEN SPACE/ RECREATION
PROPERTY TAX SHARE - per tax collections	\$113,264,615	\$79,175,379	\$3,780,054	\$0	\$82,955,433	\$16,403,471	\$2,089,227	\$0	\$0	\$11,816,484	\$0
SHARE % (from Tab 8 - Tax Collections)	100.00%	69.90%	3.34%	0.00%	73.24%	14.48%	1.84%	0.00%	0.00%	10.43%	0.00%
TAXABLE VALUE	\$18,705,644,800	\$10,456,553,700	\$499,225,100	\$0	\$10,955,778,800	\$2,166,377,700	\$282,138,500	\$3,511,628,900	\$0	\$1,789,720,900	\$0
TAXABLE %	100.00%	55.90%	2.67%	0.00%	58.57%	11.58%	1.51%	18.77%	0.00%	9.57%	0.00%
ACREAGES	462,470.40	87,250.50	674.45	622.00	88,546.96	4,270.37	2,105.56	35,097.32	1,462.00	326,841.85	3,139.28
ACREAGE %	100.00%	18.87%	0.15%	0.13%	19.15%	0.92%	0.46%	7.59%	0.32%	70.67%	0.68%
PARCELS	43,761	36,631	257	82	36,970	1,127	158	989	0	4,499	18
PARCEL%	100.00%	83.71%	0.59%	0.19%	84.48%	2.58%	0.36%	2.26%	0.00%	10.28%	0.04%
POPULATION - WHERE PEOPLE SPEND TIME	106,283	52,235	15,641	3,028	70,904	13,408	1,373	7,899	6,277	372	6,051
POPULATION %	100.00%	49.15%	14.72%	2.85%	66.71%	12.62%	1.29%	7.43%	5.91%	0.35%	5.69%
WORKFORCE/EMPLOYMENT/JOBS	47,033	612	183	35	831	17,784	5,867	11,287	10,497	365	403
WORKFORCE/EMPLOYMENT %	100.00%	1.30%	0.39%	0.08%	1.77%	37.81%	12.47%	24.00%	22.32%	0.78%	0.86%
RESIDENTIAL - based on population		52,235	15,641	3,028	70,904	\$0	\$0	\$0	\$0	\$0	\$0
RESIDENTIAL %		73.67%	22.06%	4.27%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RES., COMM., IND., AG - based on taxable value	\$15,194,015,900	\$10,456,553,700	\$499,225,100	\$0	\$10,955,778,800	\$2,166,377,700	\$282,138,500	\$0	\$0	\$1,789,720,900	\$0
RES-COMM-IND-AG %	100.00%	68.82%	3.29%	0.00%	72.11%	14.26%	1.86%	0.00%	0.00%	11.78%	0.00%
<b>ALSO:</b>											
MOBILE HOMES ONLY	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RESIDENTIAL ONLY	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMMERCIAL ONLY	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INDUSTRIAL ONLY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
INSTITUTIONAL ONLY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
UVA ONLY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%



# 1.1 - Land use costs: major categories

## City of Charlottesville Revenues

### **2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, FIRST SHEET: single family, multi-family, total residential, commercial & industrial**

#### FY '08-'09 ACTUAL REVENUE

LINE ITEM TOTAL BROKEN DOWN BY LAND USE USING PERCENTAGES FROM ALLOCATION SECTION

FROM "Adopted Fiscal Year 2010-2011 City of Charlottesville Operating & Capital Budget"  
 "General Fund Revenue Detailed", pp. 23-24

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
<b>LOCAL TAXES</b>							
Real Estate Taxes	\$50,446,354	PROPERTY TAX SHARE	\$28,096,096	\$8,929,621	\$37,025,717	\$12,138,487	\$638,546
Personal Property Tax	\$6,770,537	POPULATION	\$2,544,263	\$1,935,074	\$4,479,337	\$946,347	\$83,413
Public Service Corporation Tax	\$1,080,542	POPULATION	\$406,051	\$308,828	\$714,878	\$151,032	\$13,312
Penalty/Interest on Delinquent Taxes	\$452,598	PROPERTY TAX SHARE	\$252,074	\$80,115	\$332,190	\$108,905	\$5,729
Utility Taxes (City Utilities and Electric)	\$4,644,592	COMM & INDUS	\$0	\$0	\$0	\$3,860,983	\$783,609
Virginia Communications Sales and Use Tax	\$3,338,662	COMM & INDUS	\$0	\$0	\$0	\$2,775,382	\$563,280
Franchise Taxes	\$12,397	COMM & INDUS	\$0	\$0	\$0	\$10,305	\$2,092
Tax on Bank Stock	\$639,849	POPULATION	\$240,445	\$182,874	\$423,319	\$89,434	\$7,883
Tax on Wills & Deeds	\$473,913	POPULATION	\$178,089	\$135,448	\$313,537	\$66,241	\$5,839
Sales & Use Tax	\$9,588,558	POPULATION	\$3,603,231	\$2,740,487	\$6,343,718	\$1,340,234	\$118,131
Rolling Stock Tax	\$16,094	POPULATION	\$6,048	\$4,600	\$10,648	\$2,250	\$198
Transient Room Tax	\$2,286,843	COMMERCIAL	\$0	\$0	\$0	\$2,286,843	\$0
Meals Tax	\$4,891,929	POPULATION	\$1,838,311	\$1,398,153	\$3,236,464	\$683,766	\$60,268
Short Term Rental Tax	\$52,731	COMMERCIAL	\$0	\$0	\$0	\$52,731	\$0
Cigarette Tax	\$673,439	POPULATION	\$253,068	\$192,474	\$445,542	\$94,129	\$8,297
Recordation Tax Receipts	\$195,292	PROPERTY TAX SHARE	\$108,768	\$34,569	\$143,337	\$46,991	\$2,472
Vehicle Daily Rental Tax	\$121,365	POPULATION	\$45,607	\$34,687	\$80,294	\$16,964	\$1,495
<b>LICENSES AND PERMITS</b>							
Business & Professional Licenses	\$7,295,646	WORKFORCE	\$49,046	\$37,302	\$86,348	\$3,330,437	\$675,931
Vehicle Licenses	\$893,847	POPULATION	\$335,894	\$255,469	\$591,362	\$124,937	\$11,012
Dog Licenses	\$14,911	RESIDENTIAL	\$8,469	\$6,442	\$14,911	\$0	\$0
Electrical, Heating and Mechanical Permits	\$159,120	POPULATION	\$59,795	\$45,478	\$105,273	\$22,241	\$1,960
Building and Plumbing Permits	\$295,680	POPULATION	\$111,112	\$84,508	\$195,620	\$41,328	\$3,643
Other Permits	\$155,551	WORKFORCE	\$1,046	\$795	\$1,841	\$71,008	\$14,412

City of Charlottesville Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, FIRST SHEET: institutional, UVA, recreation & vacant + calculation checking column**

**FY '08-'09 ACTUAL REVENUE**

LINE ITEM TOTAL BROKEN DOWN BY LAND USE USING PERCENTAGES FROM ALLOCATION SECTION

FROM "Adopted Fiscal Year 2010-2011 City of Charlottesville Operating & Capital Budget"  
 "General Fund Revenue Detailed", pp. 23-24

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
<b>LOCAL TAXES</b>							
Real Estate Taxes	\$50,446,354	PROPERTY TAX SHARE	\$0	\$0	\$0	\$643,605	\$50,446,354
Personal Property Tax	\$6,770,537	POPULATION	\$637,560	\$255,300	\$368,581	\$0	\$6,770,537
Public Service Corporation Tax	\$1,080,542	POPULATION	\$101,751	\$40,745	\$58,824	\$0	\$1,080,542
Penalty/Interest on Delinquent Taxes	\$452,598	PROPERTY TAX SHARE	\$0	\$0	\$0	\$5,774	\$452,598
Utility Taxes (City Utilities and Electric)	\$4,644,592	COMM & INDUS	\$0	\$0	\$0	\$0	\$4,644,592
Virginia Communications Sales and Use Tax	\$3,338,662	COMM & INDUS	\$0	\$0	\$0	\$0	\$3,338,662
Franchise Taxes	\$12,397	COMM & INDUS	\$0	\$0	\$0	\$0	\$12,397
Tax on Bank Stock	\$639,849	POPULATION	\$60,253	\$24,127	\$34,833	\$0	\$639,849
Tax on Wills & Deeds	\$473,913	POPULATION	\$44,627	\$17,870	\$25,799	\$0	\$473,913
Sales & Use Tax	\$9,588,558	POPULATION	\$902,924	\$361,561	\$521,991	\$0	\$9,588,558
Rolling Stock Tax	\$16,094	POPULATION	\$1,516	\$607	\$876	\$0	\$16,094
Transient Room Tax	\$2,286,843	COMMERCIAL	\$0	\$0	\$0	\$0	\$2,286,843
Meals Tax	\$4,891,929	POPULATION	\$460,657	\$184,462	\$266,312	\$0	\$4,891,929
Short Term Rental Tax	\$52,731	COMMERCIAL	\$0	\$0	\$0	\$0	\$52,731
Cigarette Tax	\$673,439	POPULATION	\$63,416	\$25,394	\$36,661	\$0	\$673,439
Recordation Tax Receipts	\$195,292	PROPERTY TAX SHARE	\$0	\$0	\$0	\$2,492	\$195,292
Vehicle Daily Rental Tax	\$121,365	POPULATION	\$11,429	\$4,576	\$6,607	\$0	\$121,365
<b>LICENSES AND PERMITS</b>							
Business & Professional Licenses	\$7,295,646	WORKFORCE	\$2,833,353	\$362,576	\$7,001	\$0	\$7,295,646
Vehicle Licenses	\$893,847	POPULATION	\$84,171	\$33,705	\$48,660	\$0	\$893,847
Dog Licenses	\$14,911	RESIDENTIAL	\$0	\$0	\$0	\$0	\$14,911
Electrical, Heating and Mechanical Permits	\$159,120	POPULATION	\$14,984	\$6,000	\$8,662	\$0	\$159,120
Building and Plumbing Permits	\$295,680	POPULATION	\$27,843	\$11,149	\$16,097	\$0	\$295,680
Other Permits	\$155,551	WORKFORCE	\$60,410	\$7,731	\$149	\$0	\$155,551

City of Charlottesville Revenues

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, SECOND SHEET: single family, multi-family, total residential, commercial & industrial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal Assistance (CDBG Admin., etc.)		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
PPTRA Revenue (State Personal Property Tax)		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
State Highway Assistance		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Reimbursement/Constitutional Offices		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
State Aid for Police Protection		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Trailer Title	\$7,340	POPULATION	\$2,758	\$2,098	\$4,856	\$1,026	\$90
Other State Assistance: Misc Rev		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Jefferson Area Drug Enforcement (JADE)	\$48,000	POPULATION	\$18,038	\$13,719	\$31,756	\$6,709	\$591
School Resource Officers (City Schools)	\$236,046	RESIDENTIAL	\$134,074	\$101,972	\$236,046	\$0	\$0
Regional Library Administrative Fee	\$53,840	POPULATION	\$20,232	\$15,388	\$35,620	\$7,525	\$663
Fire Department Ops (Albemarle County)	\$100,000	POPULATION	\$37,578	\$28,581	\$66,159	\$13,977	\$1,232
Juvenile & Domestic Relations Court Operations (Albemarle County)	\$56,659	POPULATION	\$21,292	\$16,194	\$37,485	\$7,919	\$698
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	\$55,985	POPULATION	\$21,038	\$16,001	\$37,039	\$7,825	\$690
Magistrate's Office (Albemarle County)	\$3,820	POPULATION	\$1,435	\$1,092	\$2,527	\$534	\$47
Juvenile Justice Services (Albemarle County)	\$85,944	POPULATION	\$32,296	\$24,563	\$56,860	\$12,013	\$1,059
Payments In Lieu Of Taxes (Housing Authority)	\$18,300	UVA	\$0	\$0	\$0	\$0	\$0
Fire Department Ops (UVA)	\$191,442	UVA	\$0	\$0	\$0	\$0	\$0
Service Charge (UVA)	\$28,727	UVA	\$0	\$0	\$0	\$0	\$0
Property Maintenance (UVA)	50,148	UVA	\$0	\$0	\$0	\$0	\$0
<b>FINES</b>							
Parking Fines	\$363,781	POPULATION	\$136,703	\$103,972	\$240,675	\$50,847	\$4,482
<b>CHARGES FOR SERVICES</b>							
Property Transfer Fees	\$998	TAXABLE VALUE	\$555	\$176	\$731	\$240	\$13
City Sheriff's Fees	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Zoning Appeal Fees	\$740	TAXABLE VALUE	\$411	\$131	\$542	\$178	\$9
Court Revenue (Circ/Genl Dist Cts)	\$456,192	POPULATION	\$171,430	\$130,383	\$301,813	\$63,764	\$5,620
Parking Meter Receipts	\$97,467	POPULATION	\$36,627	\$27,857	\$64,483	\$13,623	\$1,201
Parking Garage Revenue	\$1,148,152	POPULATION	\$431,458	\$328,151	\$759,609	\$160,482	\$14,145
Internal City Services	\$786,783	POPULATION	\$295,661	\$224,869	\$520,530	\$109,972	\$9,693
Utility Cut Permits	\$213,103	COMM & INDUS	\$0	\$0	\$0	\$177,149	\$35,954
Recreation Income	\$675,438	POPULATION	\$253,819	\$193,046	\$446,865	\$94,409	\$8,321
Cemetery Income	\$28,820	POPULATION	\$10,830	\$8,237	\$19,067	\$4,028	\$355
Reimbursable Overtime	\$308,064	WORKFORCE	\$2,071	\$1,575	\$3,646	\$140,630	\$28,542

City of Charlottesville Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, SECOND SHEET: institutional, UVA, recreation & vacant + calculation checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal Assistance (CDBG Admin., etc.)		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
PPTRA Revenue (State Personal Property Tax)		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
State Highway Assistance		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Reimbursement/Constitutional Offices		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
State Aid for Police Protection		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Trailer Title	\$7,340	POPULATION	\$691	\$277	\$400	\$0	\$7,340
Other State Assistance: Misc Rev		POPULATION - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Jefferson Area Drug Enforcement (JADE)	\$48,000	POPULATION	\$4,520	\$1,810	\$2,613	\$0	\$48,000
School Resource Officers (City Schools)	\$236,046	RESIDENTIAL	\$0	\$0	\$0	\$0	\$236,046
Regional Library Administrative Fee	\$53,840	POPULATION	\$5,070	\$2,030	\$2,931	\$0	\$53,840
Fire Department Ops (Albemarle County)	\$100,000	POPULATION	\$9,417	\$3,771	\$5,444	\$0	\$100,000
Juvenile & Domestic Relations Court Operations (Albemarle County)	\$56,659	POPULATION	\$5,335	\$2,136	\$3,084	\$0	\$56,659
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	\$55,985	POPULATION	\$5,272	\$2,111	\$3,048	\$0	\$55,985
Magistrate's Office (Albemarle County)	\$3,820	POPULATION	\$360	\$144	\$208	\$0	\$3,820
Juvenile Justice Services (Albemarle County)	\$85,944	POPULATION	\$8,093	\$3,241	\$4,679	\$0	\$85,944
Payments In Lieu Of Taxes (Housing Authority)	\$18,300	UVA	\$0	\$18,300	\$0	\$0	\$18,300
Fire Department Ops (UVA)	\$191,442	UVA	\$0	\$191,442	\$0	\$0	\$191,442
Service Charge (UVA)	\$28,727	UVA	\$0	\$28,727	\$0	\$0	\$28,727
Property Maintenance (UVA)	50,148	UVA	\$0	\$50,148	\$0	\$0	\$50,148
<b>FINES</b>							
Parking Fines	\$363,781	POPULATION	\$34,256	\$13,717	\$19,804	\$0	\$363,781
<b>CHARGES FOR SERVICES</b>							
Property Transfer Fees	\$998	TAXABLE VALUE	\$2	\$0	\$0	\$13	\$998
City Sheriff's Fees	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Zoning Appeal Fees	\$740	TAXABLE VALUE	\$1	\$0	\$0	\$9	\$740
Court Revenue (Circ/Genl Dist Cts)	\$456,192	POPULATION	\$42,958	\$17,202	\$24,835	\$0	\$456,192
Parking Meter Receipts	\$97,467	POPULATION	\$9,178	\$3,675	\$5,306	\$0	\$97,467
Parking Garage Revenue	\$1,148,152	POPULATION	\$108,118	\$43,294	\$62,504	\$0	\$1,148,152
Internal City Services	\$786,783	POPULATION	\$74,089	\$29,668	\$42,832	\$0	\$786,783
Utility Cut Permits	\$213,103	COMM & INDUS	\$0	\$0	\$0	\$0	\$213,103
Recreation Income	\$675,438	POPULATION	\$63,604	\$25,469	\$36,770	\$0	\$675,438
Cemetery Income	\$28,820	POPULATION	\$2,714	\$1,087	\$1,569	\$0	\$28,820
Reimbursable Overtime	\$308,064	WORKFORCE	\$119,640	\$15,310	\$296	\$0	\$308,064

City of Charlottesville Revenues

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, THIRD SHEET: single family, multi-family, total residential, commercial & industrial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
<b>CHARGES FOR SERVICES</b>							
Parking Permit Fees	\$103,562	POPULATION	\$38,917	\$29,599	\$68,516	\$14,475	\$1,276
Payment in Lieu of Taxes: Utilities	\$4,868,644	POPULATION	\$1,829,561	\$1,391,498	\$3,221,058	\$680,511	\$59,981
Indirect Cost Recovery	\$162,795	INSTITUTIONAL	\$0	\$0	\$0	\$0	\$0
Waste Disposal Fees	\$1,048,689	POPULATION	\$394,081	\$299,724	\$693,805	\$146,580	\$12,920
Other Charges and Fees for Services	\$345,186	TAXABLE VALUE	\$191,923	\$60,998	\$252,921	\$82,917	\$4,362
<b>MISCELLANEOUS REVENUE</b>							
Interest Earned	\$880,782	TAXABLE VALUE	\$489,714	\$155,643	\$645,357	\$211,573	\$11,130
Rent	\$190,943	POPULATION	\$71,753	\$54,573	\$126,326	\$26,689	\$2,352
Hedgerow Property Revenue (Parking and Rent)	\$155,420	POPULATION	\$58,404	\$44,420	\$102,825	\$21,724	\$1,915
Refund of Prior Years' Expenditures	\$80,328	TAXABLE VALUE	\$44,662	\$14,195	\$58,857	\$19,296	\$1,015
Parking Garage Maintenance	\$50,000	POPULATION	\$18,789	\$14,290	\$33,080	\$6,989	\$616
Other Miscellaneous Revenue	\$1,234,340	TAXABLE VALUE	\$686,292	\$218,120	\$904,412	\$296,502	\$15,597
COUNTY FIRE SERVICE FEES TRANSFERED TO DEBT SERVICE FUND	\$607,221	POPULATION	\$228,184	\$173,549	\$401,733	\$84,874	\$7,481
FY 2008 CARRYOVER (EMS/AMBULANCE SERVICE)	\$551,747	POPULATION	\$207,338	\$157,694	\$365,032	\$77,120	\$6,797
CITY/COUNTY REVENUE SHARING: OPERATING BUDGET	\$7,695,118	TAXABLE VALUE	\$4,278,479	\$1,359,804	\$5,638,284	\$1,848,451	\$97,238
<b>DESIGNATED REVENUE</b>							
Contractual Services: Pupil Transportation	\$2,583,154	RESIDENTIAL	\$1,467,231	\$1,115,923	\$2,583,154	\$0	\$0
Contractual Services: School Building Maintenance	\$3,365,534	RESIDENTIAL	\$1,911,623	\$1,453,911	\$3,365,534	\$0	\$0
City/County Revenue Sharing: Transfer to Capital Improvement Program Fund	\$4,803,882	TAXABLE VALUE	\$2,670,955	\$848,894	\$3,519,849	\$1,153,945	\$60,703
City/County Revenue Sharing: Transfer to Facilities Repair Fund	\$550,000	TAXABLE VALUE	\$305,800	\$97,191	\$402,990	\$132,116	\$6,950
City/County Revenue Sharing: Transfer to Equipment Replacement Fund	\$584,950	TAXABLE VALUE	\$325,232	\$103,367	\$428,598	\$140,511	\$7,392
Meals Tax Revenue: Transfer to Debt Service Fund	\$1,630,643	POPULATION	\$612,770	\$466,051	\$1,078,821	\$227,922	\$20,089
<b>ECONOMIC DOWNTURN FUND</b>							
Economic Downturn Fund	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND OPERATING &amp; DESIGNATED REVENUES:</b>	<b>\$131,009,177</b>		<b>\$55,597,430</b>	<b>\$25,704,368</b>	<b>\$81,301,798</b>	<b>\$34,306,022</b>	<b>\$3,432,741</b>

City of Charlottesville Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, THIRD SHEET: institutional, UVA, recreation & vacant + calculation checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
Parking Permit Fees	\$103,562	POPULATION	\$9,752	\$3,905	\$5,638	\$0	\$103,562
Payment in Lieu of Taxes: Utilities	\$4,868,644	POPULATION	\$458,465	\$183,584	\$265,044	\$0	\$4,868,644
Indirect Cost Recovery	\$162,795	INSTITUTIONAL	\$116,246	\$46,549	\$0	\$0	\$162,795
Waste Disposal Fees	\$1,048,689	POPULATION	\$98,752	\$39,543	\$57,090	\$0	\$1,048,689
Other Charges and Fees for Services	\$345,186	TAXABLE VALUE	\$589	\$0	\$0	\$4,396	\$345,186
<b>MISCELLANEOUS REVENUE</b>							
Interest Earned	\$880,782	TAXABLE VALUE	\$1,504	\$0	\$0	\$11,218	\$880,782
Rent	\$190,943	POPULATION	\$17,980	\$7,200	\$10,395	\$0	\$190,943
Hedgerow Property Revenue (Parking and Rent)	\$155,420	POPULATION	\$14,635	\$5,861	\$8,461	\$0	\$155,420
Refund of Prior Years' Expenditures	\$80,328	TAXABLE VALUE	\$137	\$0	\$0	\$1,023	\$80,328
Parking Garage Maintenance	\$50,000	POPULATION	\$4,708	\$1,885	\$2,722	\$0	\$50,000
Other Miscellaneous Revenue	\$1,234,340	TAXABLE VALUE	\$2,107	\$0	\$0	\$15,721	\$1,234,340
COUNTY FIRE SERVICE FEES TRANSFERED TO DEBT SERVICE FUND	\$607,221	POPULATION	\$57,180	\$22,897	\$33,056	\$0	\$607,221
FY 2008 CARRYOVER (EMS/AMBULANCE SERVICE)	\$551,747	POPULATION	\$51,956	\$20,805	\$30,037	\$0	\$551,747
CITY/COUNTY REVENUE SHARING: OPERATING BUDGET	\$7,695,118	TAXABLE VALUE	\$13,137	\$0	\$0	\$98,008	\$7,695,118
<b>DESIGNATED REVENUE</b>							
Contractual Services: Pupil Transportation	\$2,583,154	RESIDENTIAL	\$0	\$0	\$0	\$0	\$2,583,154
Contractual Services: School Building Maintenance	\$3,365,534	RESIDENTIAL	\$0	\$0	\$0	\$0	\$3,365,534
City/County Revenue Sharing: Transfer to Capital Improvement Program Fund	\$4,803,882	TAXABLE VALUE	\$8,201	\$0	\$0	\$61,184	\$4,803,882
City/County Revenue Sharing: Transfer to Facilities Repair Fund	\$550,000	TAXABLE VALUE	\$939	\$0	\$0	\$7,005	\$550,000
City/County Revenue Sharing: Transfer to Equipment Replacement Fund	\$584,950	TAXABLE VALUE	\$999	\$0	\$0	\$7,450	\$584,950
Meals Tax Revenue: Transfer to Debt Service Fund	\$1,630,643	POPULATION	\$153,552	\$61,487	\$88,771	\$0	\$1,630,643
<b>ECONOMIC DOWNTURN FUND</b>							
Economic Downturn Fund	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND OPERATING &amp; DESIGNATED REVENUES:</b>	<b>\$131,009,177</b>		<b>\$6,809,050</b>	<b>\$2,183,078</b>	<b>\$2,118,588</b>	<b>\$857,900</b>	<b>\$131,009,177</b>

City of Charlottesville Revenues

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, FOURTH SHEET: single family, multi-family, total residential, commercial & industrial**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
<b>UTILITY OPERATIONS</b>							
Water Sales Revenues	\$8,726,152	POPULATION	\$3,279,152	\$2,494,004	\$5,773,157	\$1,219,691	\$107,506
Wastewater Sales Revenues	\$8,543,706	POPULATION	\$3,210,592	\$2,441,860	\$5,652,452	\$1,194,190	\$105,258
Gas Sales Revenues (1) - not included for consistency with county		POPULATION					
<b>TOTAL UTILITY SALES REVENUE:</b>	<b>\$17,269,858</b>		<b>\$6,489,744</b>	<b>\$4,935,864</b>	<b>\$11,425,609</b>	<b>\$2,413,881</b>	<b>\$212,764</b>
<b>SCHOOL OPERATIONS (SCHOOL GENERAL FUND)</b>							
Local Contribution	\$39,781,531	RESIDENTIAL	\$22,595,910	\$17,185,621	\$39,781,531	\$0	\$0
State Funds		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Federal Funds		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	\$2,744,653	RESIDENTIAL	\$1,558,963	\$1,185,690	\$2,744,653	\$0	\$0
<b>TOTAL SCHOOL OPERATIONS:</b>	<b>\$42,526,184</b>		<b>\$24,154,873</b>	<b>\$18,371,311</b>	<b>\$42,526,184</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUE</b>							
			SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
CITY REVENUES BY LAND USE:	\$131,009,177		\$55,597,430	\$25,704,368	\$81,301,798	\$34,306,022	\$3,432,741
UTILITY REVENUES BY LAND USE:	\$17,269,858		\$6,489,744	\$4,935,864	\$11,425,609	\$2,413,881	\$212,764
SCHOOL REVENUES BY LAND USE:	\$42,526,184		\$24,154,873	\$18,371,311	\$42,526,184	\$0	\$0
<b>TOTAL CITY, UTILITY &amp; SCHOOL REVENUE:</b>	<b>\$190,805,219</b>		<b>\$86,242,047</b>	<b>\$49,011,544</b>	<b>\$135,253,591</b>	<b>\$36,719,903</b>	<b>\$3,645,505</b>
PERCENT OF TOTAL:	100.00%		45.20%	25.69%	70.89%	19.24%	1.91%
<b>FOOTNOTES FOR REVENUE:</b>							
(1) Gas sales not included for consistency with county							

City of Charlottesville Revenues

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, FOURTH SHEET: institutional, UVA, recreation & vacant + calculation checking column**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
<b>UTILITY OPERATIONS</b>							
Water Sales Revenues	\$8,726,152	POPULATION	\$821,714	\$329,041	\$475,043	\$0	\$8,726,152
Wastewater Sales Revenues	\$8,543,706	POPULATION	\$804,533	\$322,162	\$465,111	\$0	\$8,543,706
Gas Sales Revenues (1) - not included for consistency with county		POPULATION					
<b>TOTAL UTILITY SALES REVENUE:</b>	<b>\$17,269,858</b>		<b>\$1,626,247</b>	<b>\$651,203</b>	<b>\$940,153</b>	<b>\$0</b>	<b>\$17,269,858</b>
<b>SCHOOL OPERATIONS (SCHOOL GENERAL FUND)</b>							
Local Contribution	\$39,781,531	RESIDENTIAL	\$0	\$0	\$0	\$0	\$39,781,531
State Funds		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Federal Funds		RESIDENTIAL - NOT LOCAL	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	\$2,744,653	RESIDENTIAL	\$0	\$0	\$0	\$0	\$2,744,653
<b>TOTAL SCHOOL OPERATIONS:</b>	<b>\$42,526,184</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,526,184</b>
<b>REVENUE</b>							
			INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
CITY REVENUES BY LAND USE:	\$131,009,177		\$6,809,050	\$2,183,078	\$2,118,588	\$857,900	\$131,009,177
UTILITY REVENUES BY LAND USE:	\$17,269,858		\$1,626,247	\$651,203	\$940,153	\$0	\$17,269,858
SCHOOL REVENUES BY LAND USE:	\$42,526,184		\$0	\$0	\$0	\$0	\$42,526,184
<b>TOTAL CITY, UTILITY &amp; SCHOOL REVENUE:</b>	<b>\$190,805,219</b>		<b>\$8,435,297</b>	<b>\$2,834,282</b>	<b>\$3,058,741</b>	<b>\$857,900</b>	<b>\$190,805,219</b>
PERCENT OF TOTAL:	100.00%		4.42%	1.49%	1.60%	0.45%	100.00%
<b>FOOTNOTES FOR REVENUE:</b>							
(1) Gas sales not included for consistency with county							



City of Charlottesville Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, FIFTH SHEET: single family, multi-family, total residential, commercial & industrial**

**FY '08-'09 ACTUAL EXPENDITURES**

FROM "Adopted Fiscal Year 2010-2011 City of Charlottesville Operating & Capital Budget"  
 "Expenditures Detailed," pp. 27-28

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
<b>MANAGEMENT</b>							
Council Priority Initiatives: Unallocated	\$17,389	POPULATION	\$6,535	\$4,970	\$11,504	\$2,431	\$214
Council Priority Initiatives: Reserved for SPCA	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives: Reserved for QCC	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives: Workforce Initiatives	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
Mayor and City Council	\$219,020	POPULATION	\$82,304	\$62,598	\$144,902	\$30,613	\$2,698
Office of the City Manager/Administration and Communications	\$1,142,361	POPULATION	\$429,282	\$326,496	\$755,777	\$159,673	\$14,074
Office of the City Manager/ Office of Economic Development	\$573,441	POPULATION	\$215,490	\$163,894	\$379,384	\$80,152	\$7,065
City Attorney	\$704,587	POPULATION	\$264,773	\$201,377	\$466,149	\$98,483	\$8,680
General Registrar	\$488,686	POPULATION	\$183,641	\$139,670	\$323,311	\$68,306	\$6,021
Organizational Memberships	\$139,308	POPULATION	\$52,350	\$39,815	\$92,165	\$19,472	\$1,716
<b>NON-DEPARTMENTAL ACTIVITIES</b>							
Non-Departmental Activities	\$40,636	POPULATION	\$15,270	\$11,614	\$26,884	\$5,680	\$501
<b>DEBT SERVICE PAYMENT</b>							
General Fund Contribution	\$5,574,393	TAXABLE VALUE	\$3,099,358	\$985,051	\$4,084,409	\$1,339,030	\$70,440
General Fund Contribution - Fire Apparatus	\$350,000	POPULATION	\$131,525	\$100,033	\$231,557	\$48,921	\$4,312
County Fire Service Fee Contribution	\$100,000	POPULATION	\$37,578	\$28,581	\$66,159	\$13,977	\$1,232
<b>FUND BALANCE TARGET ADJUSTMENT</b>							
Fund Balance Target Adjustment	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
<b>EMPLOYEE COMPENSATION AND TRAINING</b>							
Compensation	\$332,831	WORKFORCE	\$2,237	\$1,702	\$3,939	\$151,936	\$30,836
Salary Accrual	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
Unemployment Compensation	\$45,460	WORKFORCE	\$306	\$232	\$538	\$20,752	\$4,212
Corporate Training Fund	\$18,929	WORKFORCE	\$127	\$97	\$224	\$8,641	\$1,754
Miscellaneous Expenses	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
<b>INTERNAL SERVICES</b>							
Finance Department: Purchasing/Risk Management/Warehouse	\$304,724	POPULATION	\$114,511	\$87,093	\$201,603	\$42,593	\$3,754
Human Resources	\$905,927	POPULATION	\$340,433	\$258,921	\$599,355	\$126,625	\$11,161
Information Technology	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0

City of Charlottesville Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, FIFTH SHEET: institutional, UVA, recreation & vacant + calculation checking column**

FY '08-'09 ACTUAL EXPENDITURES							
FROM "Adopted Fiscal Year 2010-2011 City of Charlottesville Operating & Capital Budget"							
"Expenditures Detailed," pp. 27-28							
EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
<b>MANAGEMENT</b>							
Council Priority Initiatives: Unallocated	\$17,389	POPULATION	\$1,637	\$656	\$947	\$0	\$17,389
Council Priority Initiatives: Reserved for SPCA	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives: Reserved for QCC	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives: Workforce Initiatives	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
Mayor and City Council	\$219,020	POPULATION	\$20,624	\$8,259	\$11,923	\$0	\$219,020
Office of the City Manager/Administration and Communications	\$1,142,361	POPULATION	\$107,572	\$43,076	\$62,189	\$0	\$1,142,361
Office of the City Manager/ Office of Economic Development	\$573,441	POPULATION	\$53,999	\$21,623	\$31,218	\$0	\$573,441
City Attorney	\$704,587	POPULATION	\$66,349	\$26,568	\$38,357	\$0	\$704,587
General Registrar	\$488,686	POPULATION	\$46,018	\$18,427	\$26,604	\$0	\$488,686
Organizational Memberships	\$139,308	POPULATION	\$13,118	\$5,253	\$7,584	\$0	\$139,308
<b>NON-DEPARTMENTAL ACTIVITIES</b>							
Non-Departmental Activities	\$40,636	POPULATION	\$3,827	\$1,532	\$2,212	\$0	\$40,636
<b>DEBT SERVICE PAYMENT</b>							
General Fund Contribution	\$5,574,393	TAXABLE VALUE	\$9,516	\$0	\$0	\$70,998	\$5,574,393
General Fund Contribution - Fire Apparatus	\$350,000	POPULATION	\$32,958	\$13,198	\$19,054	\$0	\$350,000
County Fire Service Fee Contribution	\$100,000	POPULATION	\$9,417	\$3,771	\$5,444	\$0	\$100,000
<b>FUND BALANCE TARGET ADJUSTMENT</b>							
Fund Balance Target Adjustment	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
<b>EMPLOYEE COMPENSATION AND TRAINING</b>							
Compensation	\$332,831	WORKFORCE	\$129,259	\$16,541	\$319	\$0	\$332,831
Salary Accrual	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
Unemployment Compensation	\$45,460	WORKFORCE	\$17,655	\$2,259	\$44	\$0	\$45,460
Corporate Training Fund	\$18,929	WORKFORCE	\$7,351	\$941	\$18	\$0	\$18,929
Miscellaneous Expenses	\$0	WORKFORCE	\$0	\$0	\$0	\$0	\$0
<b>INTERNAL SERVICES</b>							
Finance Department: Purchasing/Risk Management/Warehouse	\$304,724	POPULATION	\$28,695	\$11,490	\$16,589	\$0	\$304,724
Human Resources	\$905,927	POPULATION	\$85,308	\$34,160	\$49,318	\$0	\$905,927
Information Technology	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0

City of Charlottesville Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, SIXTH SHEET: single family, multi-family, total residential, commercial & industrial**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
<b>FINANCIAL SERVICES</b>							
Commissioner of the Revenue	\$974,807	POPULATION	\$366,317	\$278,608	\$644,925	\$136,253	\$12,010
Finance Dept.: Administrative/Real Estate Assessment/Utility Billing Office	1,928,285	POPULATION	\$724,620	\$551,119	\$1,275,739	\$269,525	\$23,756
Treasurer	\$1,181,878	POPULATION	\$444,131	\$337,790	\$781,922	\$165,196	\$14,561
<b>HEALTHY FAMILIES &amp; COMMUNITY</b>							
Charlottesville Albemarle Convention & Visitors Bureau	\$589,109	POPULATION	\$221,378	\$168,372	\$389,750	\$82,342	\$7,258
Comprehensive Services Act	\$2,575,574	POPULATION	\$967,861	\$736,120	\$1,703,980	\$359,999	\$31,731
Community Attention	\$216,632	POPULATION	\$81,407	\$61,915	\$143,322	\$30,280	\$2,669
Community Events and Festivals	\$69,359	POPULATION	\$26,064	\$19,823	\$45,887	\$9,695	\$854
Contributions to Children, Youth and Family Programs	\$3,350,481	POPULATION	\$1,259,059	\$957,594	\$2,216,653	\$468,311	\$41,278
Contributions to Education and the Arts	\$1,604,212	POPULATION	\$602,838	\$458,497	\$1,061,335	\$224,228	\$19,764
Department of Social Services	\$2,833,069	POPULATION	\$1,064,623	\$809,714	\$1,874,337	\$395,990	\$34,903
Housing Programs and Tax Relief	\$1,462,556	POPULATION	\$549,606	\$418,010	\$967,616	\$204,428	\$18,019
Neighborhood Development Services	\$2,749,886	POPULATION	\$1,033,364	\$785,940	\$1,819,304	\$384,363	\$33,878
Parks and Recreation	\$7,467,600	POPULATION	\$2,806,208	\$2,134,300	\$4,940,508	\$1,043,778	\$92,000
<b>INFRASTRUCTURE AND TRANSPORTATION</b>							
Public Works: Administration, Facilities Management & Maint., HVAC Services	\$2,349,404	POPULATION	\$882,870	\$671,479	\$1,554,348	\$328,386	\$28,945
Public Works: Public Service	\$7,782,178	POPULATION	\$2,924,422	\$2,224,209	\$5,148,631	\$1,087,748	\$95,876
Public Works: Transit/JAUNT	\$2,757,190	WORKFORCE	\$18,535	\$14,097	\$32,633	\$1,258,647	\$255,450
Public Works: Utilities	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
<b>PUBLIC SAFETY AND JUSTICE</b>							
City Sheriff	\$1,015,879	POPULATION	\$381,752	\$290,346	\$672,098	\$141,994	\$12,516
Commonwealth's Attorney	\$836,161	POPULATION	\$314,216	\$238,982	\$553,198	\$116,874	\$10,301
Contributions to Programs Supporting Public Safety & Justice	\$6,942,784	POPULATION	\$2,608,990	\$1,984,303	\$4,593,294	\$970,422	\$85,535
Courts and Other Support Services	\$1,017,222	POPULATION	\$382,256	\$290,730	\$672,986	\$142,181	\$12,532
Fire Department Operations	\$8,735,416	POPULATION	\$3,282,634	\$2,496,652	\$5,779,286	\$1,220,986	\$107,620
Police Department	\$13,672,309	POPULATION	\$5,137,841	\$3,907,656	\$9,045,497	\$1,911,037	\$168,442
<b>LOCAL CONTRIBUTION TO SCHOOLS</b>							
Local Contribution to Schools	\$39,781,531	RESIDENTIAL	\$22,595,910	\$17,185,621	\$39,781,531	\$0	\$0

City of Charlottesville Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, SIXTH SHEET: institutional, UVA, recreation & vacant + calculation checking column**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
<b>FINANCIAL SERVICES</b>							
Commissioner of the Revenue	\$974,807	POPULATION	\$91,794	\$36,758	\$53,067	\$0	\$974,807
Finance Dept.: Administrative/Real Estate Assessment/Utility Billing Office	1,928,285	POPULATION	\$181,580	\$72,711	\$104,974	\$0	\$1,928,285
Treasurer	\$1,181,878	POPULATION	\$111,294	\$44,566	\$64,340	\$0	\$1,181,878
<b>HEALTHY FAMILIES &amp; COMMUNITY</b>							
Charlottesville Albemarle Convention & Visitors Bureau	\$589,109	POPULATION	\$55,475	\$22,214	\$32,070	\$0	\$589,109
Comprehensive Services Act	\$2,575,574	POPULATION	\$242,534	\$97,118	\$140,212	\$0	\$2,575,574
Community Attention	\$216,632	POPULATION	\$20,400	\$8,169	\$11,793	\$0	\$216,632
Community Events and Festivals	\$69,359	POPULATION	\$6,531	\$2,615	\$3,776	\$0	\$69,359
Contributions to Children, Youth and Family Programs	\$3,350,481	POPULATION	\$315,504	\$126,338	\$182,397	\$0	\$3,350,481
Contributions to Education and the Arts	\$1,604,212	POPULATION	\$151,064	\$60,491	\$87,332	\$0	\$1,604,212
Department of Social Services	\$2,833,069	POPULATION	\$266,781	\$106,828	\$154,229	\$0	\$2,833,069
Housing Programs and Tax Relief	\$1,462,556	POPULATION	\$137,724	\$55,149	\$79,620	\$0	\$1,462,556
Neighborhood Development Services	\$2,749,886	POPULATION	\$258,948	\$103,691	\$149,701	\$0	\$2,749,886
Parks and Recreation	\$7,467,600	POPULATION	\$703,200	\$281,585	\$406,529	\$0	\$7,467,600
<b>INFRASTRUCTURE AND TRANSPORTATION</b>							
Public Works: Administration, Facilities Management & Maint., HVAC Services	\$2,349,404	POPULATION	\$221,236	\$88,590	\$127,899	\$0	\$2,349,404
Public Works: Public Service	\$7,782,178	POPULATION	\$732,823	\$293,447	\$423,654	\$0	\$7,782,178
Public Works: Transit/JAUNT	\$2,757,190	WORKFORCE	\$1,070,788	\$137,026	\$2,646	\$0	\$2,757,190
Public Works: Utilities	\$0	POPULATION	\$0	\$0	\$0	\$0	\$0
<b>PUBLIC SAFETY AND JUSTICE</b>							
City Sheriff	\$1,015,879	POPULATION	\$95,662	\$38,306	\$55,303	\$0	\$1,015,879
Commonwealth's Attorney	\$836,161	POPULATION	\$78,739	\$31,530	\$45,520	\$0	\$836,161
Contributions to Programs Supporting Public Safety & Justice	\$6,942,784	POPULATION	\$653,780	\$261,795	\$377,958	\$0	\$6,942,784
Courts and Other Support Services	\$1,017,222	POPULATION	\$95,789	\$38,357	\$55,377	\$0	\$1,017,222
Fire Department Operations	\$8,735,416	POPULATION	\$822,586	\$329,391	\$475,547	\$0	\$8,735,416
Police Department	\$13,672,309	POPULATION	\$1,287,478	\$515,549	\$744,307	\$0	\$13,672,309
<b>LOCAL CONTRIBUTION TO SCHOOLS</b>							
Local Contribution to Schools	\$39,781,531	RESIDENTIAL	\$0	\$0	\$0	\$0	\$39,781,531

City of Charlottesville Expenditures

**2008-2009 Fiscal Year – 1<sup>ST</sup> group of 5 land uses, SEVENTH SHEET: single family, multi-family, total residential, commercial & industrial**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
<b>DESIGNATED EXPENDITURES</b>							
Contractual Services: Pupil Transportation	\$2,428,013	RESIDENTIAL	\$1,379,111	\$1,048,902	\$2,428,013	\$0	\$0
Contractual Services: School Building Maintenance	\$3,427,474	RESIDENTIAL	\$1,946,805	\$1,480,669	\$3,427,474	\$0	\$0
Transfer to Capital Improvements Program Fund	\$5,387,911	TAXABLE VALUE	\$2,995,674	\$952,098	\$3,947,772	\$1,294,235	\$68,083
Transfer to Facilities Repair Fund	\$550,000	INSTITUTIONAL	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Fund	\$584,950	POPULATION	\$219,815	\$167,183	\$386,999	\$81,761	\$7,207
Transfer to Debt Service Fund	\$1,756,250	TAXABLE VALUE	\$976,474	\$310,347	\$1,286,821	\$421,870	\$22,193
Transfer to Misc. Funds	\$103,600	POPULATION	\$38,931	\$29,610	\$68,541	\$14,481	\$1,276
<b>TOTAL GENERAL FUND OPERATING &amp; DESIGNATED EXPENDITURES:</b>	<b>\$137,089,412</b>		<b>\$61,209,432</b>	<b>\$43,422,831</b>	<b>\$104,632,262</b>	<b>\$14,982,295</b>	<b>\$1,377,326</b>
<b>ECONOMIC DOWNTURN FUND</b>							
Economic Downturn Fund	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CITY EXPENSES:</b>	<b>\$137,089,412</b>		<b>\$61,209,432</b>	<b>\$43,422,831</b>	<b>\$104,632,262</b>	<b>\$14,982,295</b>	<b>\$1,377,326</b>
<b>UTILITY OPERATIONS</b>							
Water Operations	\$8,726,152	POPULATION	\$3,279,152	\$2,494,004	\$5,773,157	\$1,219,691	\$107,506
Wastewater Operations	\$8,543,706	POPULATION	\$3,210,592	\$2,441,860	\$5,652,452	\$1,194,190	\$105,258
Gas Operations (1) - not included for consistency with county		POPULATION					
<b>TOTAL UTILITY OPERATIONS:</b>	<b>\$17,269,858</b>		<b>\$6,489,744</b>	<b>\$4,935,864</b>	<b>\$11,425,609</b>	<b>\$2,413,881</b>	<b>\$212,764</b>
<b>SCHOOL OPERATIONS</b>							
School Operations	\$68,814,266	RESIDENTIAL	\$39,086,503	\$29,727,763	\$68,814,266	\$0	\$0
<b>EXPENSES</b>							
			SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL
CITY EXPENSES BY LAND USE:	\$137,089,412		\$61,209,432	\$43,422,831	\$104,632,262	\$14,982,295	\$1,377,326
UTILITY EXPENSES BY LAND USE:	\$17,269,858		\$6,489,744	\$4,935,864	\$11,425,609	\$2,413,881	\$212,764
SCHOOL EXPENSES BY LAND USE:	\$68,814,266		\$39,086,503	\$29,727,763	\$68,814,266	\$0	\$0
<b>TOTAL CITY, UTILITY &amp; SCHOOL EXPENSES:</b>	<b>\$223,173,536</b>		<b>\$106,785,679</b>	<b>\$78,086,458</b>	<b>\$184,872,137</b>	<b>\$17,396,176</b>	<b>\$1,590,090</b>
PERCENT OF TOTAL:	100.00%		47.85%	34.99%	82.84%	7.79%	0.71%

City of Charlottesville Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, SEVENTH SHEET: institutional, UVA, recreation & vacant + calculation checking column**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
<b>DESIGNATED EXPENDITURES</b>							
Contractual Services: Pupil Transportation	\$2,428,013	RESIDENTIAL	\$0	\$0	\$0	\$0	\$2,428,013
Contractual Services: School Building Maintenance	\$3,427,474	RESIDENTIAL	\$0	\$0	\$0	\$0	\$3,427,474
Transfer to Capital Improvements Program Fund	\$5,387,911	TAXABLE VALUE	\$9,198	\$0	\$0	\$68,623	\$5,387,911
Transfer to Facilities Repair Fund	\$550,000	INSTITUTIONAL	\$550,000	\$0	\$0	\$0	\$550,000
Transfer to Equipment Replacement Fund	\$584,950	POPULATION	\$55,083	\$22,057	\$31,844	\$0	\$584,950
Transfer to Debt Service Fund	\$1,756,250	TAXABLE VALUE	\$2,998	\$0	\$0	\$22,368	\$1,756,250
Transfer to Misc. Funds	\$103,600	POPULATION	\$9,756	\$3,906	\$5,640	\$0	\$103,600
<b>TOTAL GENERAL FUND OPERATING &amp; DESIGNATED EXPENDITURES:</b>	<b>\$137,089,412</b>		<b>\$8,862,047</b>	<b>\$2,985,940</b>	<b>\$4,087,553</b>	<b>\$161,989</b>	<b>\$137,089,412</b>
<b>ECONOMIC DOWNTURN FUND</b>							
Economic Downturn Fund	\$0	TAXABLE VALUE	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CITY EXPENSES:</b>	<b>\$137,089,412</b>		<b>\$8,862,047</b>	<b>\$2,985,940</b>	<b>\$4,087,553</b>	<b>\$161,989</b>	<b>\$137,089,412</b>
<b>UTILITY OPERATIONS</b>							
Water Operations	\$8,726,152	POPULATION	\$821,714	\$329,041	\$475,043	\$0	\$8,726,152
Wastewater Operations	\$8,543,706	POPULATION	\$804,533	\$322,162	\$465,111	\$0	\$8,543,706
Gas Operations (1) - not included for consistency with county	#	POPULATION					
<b>TOTAL UTILITY OPERATIONS:</b>	<b>\$17,269,858</b>		<b>\$1,626,247</b>	<b>\$651,203</b>	<b>\$940,153</b>	<b>\$0</b>	<b>\$17,269,858</b>
<b>SCHOOL OPERATIONS</b>							
School Operations	\$68,814,266	RESIDENTIAL	\$0	\$0	\$0	\$0	\$68,814,266
<b>EXPENSES</b>							
			INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT	TOTAL LAND USES
CITY EXPENSES BY LAND USE:	\$137,089,412		\$8,862,047	\$2,985,940	\$4,087,553	\$161,989	\$137,089,412
UTILITY EXPENSES BY LAND USE:	\$17,269,858		\$1,626,247	\$651,203	\$940,153	\$0	\$17,269,858
SCHOOL EXPENSES BY LAND USE:	\$68,814,266		\$0	\$0	\$0	\$0	\$68,814,266
<b>TOTAL CITY, UTILITY &amp; SCHOOL EXPENSES:</b>	<b>\$223,173,536</b>		<b>\$10,488,295</b>	<b>\$3,637,143</b>	<b>\$5,027,706</b>	<b>\$161,989</b>	<b>\$223,173,537</b>
PERCENT OF TOTAL:	100.00%		4.70%	1.63%	2.25%	0.07%	100.00%



City of Charlottesville Expenditures

**2008-2009 Fiscal Year – 2<sup>nd</sup> group of 5 land uses, EIGHTH SHEET: institutional, UVA, recreation & vacant + calculation checking column**

FOOTNOTES FOR EXPENSES	
(1) Gas sales reduced by 39.1% to account for county customers. See below. Not included in calculations for consistency with county.	
<b>WATER (OPERATIONAL AND DEBT SERVICE FUNDS)</b>	
Water Sales Revenue	\$8,726,152
<b>WASTEWATER (OPERATIONAL AND DEBT SERVICE FUNDS)</b>	
Wastewater Sales Revenue	\$8,543,706
<b>GAS (OPERATIONAL AND DEBT SERVICE FUNDS)</b>	
Gas Sales Revenue	\$36,487,087
Reduced by 31.9% to account for County customers	x 68.1%
<b>GAS TOTAL:</b>	<b>\$24,847,706</b>

	INSTITUTIONAL	UVA	RECREATION	VACANT	TOTAL
<b>TOTAL REVENUE:</b>	\$8,435,297	\$2,834,282	\$3,058,741	\$857,900	\$190,805,218
<b>PERCENT OF TOTAL:</b>	4.42%	1.49%	1.60%	0.45%	100.00%
<b>TOTAL EXPENSES:</b>	\$10,488,295	\$3,637,143	\$5,027,706	\$161,989	\$223,173,537
<b>PERCENT OF TOTAL:</b>	4.70%	1.63%	2.25%	0.07%	100.00%
<b>REVENUE TO EXPENSES</b>	<b>\$1.00 to \$1.24</b>	<b>\$1.00 to \$1.28</b>	<b>\$1.00 to \$1.64</b>	<b>\$1.00 to \$0.19</b>	<b>\$1.00 to \$1.17</b>
<b>COMBINED 2007 &amp; 2009:</b>	<b>\$1.21</b>	<b>\$1.22</b>	<b>\$1.57</b>	<b>\$0.26</b>	<b>\$1.20</b>



Additional City of Charlottesville Findings

**2006-2007: 1.1 – Land use ratios: major categories**

	SINGLE FAMILY	MULTI-FAMILY	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	RECREATION	VACANT	TOTAL
TOTAL REVENUE:	\$78,598,552	\$46,020,878	\$124,619,430	\$32,203,802	\$3,230,245	\$8,496,454	\$2,765,250	\$2,963,560	\$711,023	\$174,989,763
PERCENT OF TOTAL:	44.92%	26.30%	71.22%	18.40%	1.85%	4.86%	1.58%	1.69%	0.41%	100.00%
TOTAL EXPENSES:	\$104,369,570	\$74,735,754	\$179,105,324	\$15,989,974	\$1,359,496	\$10,061,974	\$3,196,108	\$4,405,162	\$240,277	\$214,358,315
PERCENT OF TOTAL:	48.69%	34.86%	83.55%	7.46%	0.63%	4.69%	1.49%	2.06%	0.11%	100.00%
REVENUE TO EXPENSES	\$1.00 to \$1.33	\$1.00 to \$1.62	\$1.00 to \$1.44	\$1.00 to \$0.50	\$1.00 to \$0.42	\$1.00 to \$1.18	\$1.00 to \$1.16	\$1.00 to \$1.49	\$1.00 to \$0.34	\$1.00 to \$1.22
COMBINED 2007 & 2009:	\$1.28	\$1.61	\$1.40	\$0.49	\$0.43	\$1.21	\$1.22	\$1.57	\$0.26	\$1.20

Additional City of Charlottesville Findings

**1.2.1 - Land use ratios: commercial, 1.2.2 - Land use ratios: industrial and 1.2.3 – Land use ratios: institutional**

Please see Sections 1.2.1, 1.2.2 and 1.2.3 below for the City of Charlottesville, following the Albemarle County spreadsheets for Section 1.2

Additional City of Charlottesville Findings

**1.3 - Land use costs: with non-local revenues considered**

	SINGLE FAMILY	MULTI-FAMILY	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	RECREATION	VACANT	TOTAL
TOTAL REVENUE:	\$105,181,197	\$63,415,970	\$168,597,167	\$38,210,513	\$3,776,890	\$9,439,531	\$3,236,410	\$3,639,301	\$857,900	\$227,757,711
PERCENT OF TOTAL:	46.18%	27.84%	74.02%	16.78%	1.66%	4.14%	1.42%	1.60%	0.38%	100.00%
TOTAL EXPENSES:	\$106,785,679	\$78,086,458	\$184,872,137	\$17,396,176	\$1,590,090	\$10,488,295	\$3,637,143	\$5,027,706	\$161,989	\$223,173,535
PERCENT OF TOTAL:	47.85%	34.99%	82.84%	7.79%	0.71%	4.70%	1.63%	2.25%	0.07%	100.00%
REVENUE TO EXPENSES	\$1.00 to \$1.02	\$1.00 to \$1.23	\$1.00 to \$1.10	\$1.00 to \$0.46	\$1.00 to \$0.42	\$1.00 to \$1.11	\$1.00 to \$1.12	\$1.00 to \$1.38	\$1.00 to \$0.19	\$1.00 to \$0.98
COMBINED 2007 & 2009:	\$1.05	\$1.25	\$1.12	\$0.47	\$0.42	\$1.09	\$1.08	\$1.34	\$0.26	\$1.00

Additional City of Charlottesville Findings

**2006-2007: 1.3 - Land use costs: with non-local revenues considered**

	SINGLE FAMILY	MULTI-FAMILY	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	RECREATION	VACANT	TOTAL
TOTAL REVENUE:	\$96,099,565	\$59,331,508	\$155,431,074	\$33,233,927	\$3,321,696	\$9,356,663	\$3,067,735	\$3,393,625	\$711,023	\$208,515,742
PERCENT OF TOTAL:	46.09%	28.45%	74.54%	15.94%	1.59%	4.49%	1.47%	1.63%	0.34%	100.00%
TOTAL EXPENSES:	\$104,369,570	\$74,735,754	\$179,105,324	\$15,989,974	\$1,359,496	\$10,061,974	\$3,196,108	\$4,405,162	\$240,277	\$214,358,315
PERCENT OF TOTAL:	48.69%	34.86%	83.55%	7.46%	0.63%	4.69%	1.49%	2.06%	0.11%	100.00%
REVENUE TO EXPENSES	\$1.00 to \$1.09	\$1.00 to \$1.26	\$1.00 to \$1.15	\$1.00 to \$0.48	\$1.00 to \$0.41	\$1.00 to \$1.08	\$1.00 to \$1.04	\$1.00 to \$1.30	\$1.00 to \$0.34	\$1.00 to \$1.03
COMBINED 2007 & 2009:	\$1.05	\$1.25	\$1.12	\$0.47	\$0.42	\$1.09	\$1.08	\$1.34	\$0.26	\$1.00

Additional City of Charlottesville Findings

**1.4 - Land use costs: population-only allocations**

	SINGLE FAMILY	MULTI-FAMILY	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	RECREATION	VACANT	TOTAL
TOTAL REVENUE:	\$89,242,681	\$55,275,481	\$144,518,162	\$27,036,294	\$1,760,696	\$8,415,796	\$3,625,982	\$4,796,404	\$651,884	\$190,805,218
PERCENT OF TOTAL:	46.77%	28.97%	75.74%	14.17%	0.92%	4.41%	1.90%	2.51%	0.34%	100.00%
TOTAL EXPENSES:	\$105,864,462	\$80,516,649	\$186,381,111	\$15,196,571	\$1,339,453	\$10,238,027	\$4,099,646	\$5,918,729	\$0	\$223,173,536
PERCENT OF TOTAL:	47.44%	36.08%	83.51%	6.81%	0.60%	4.59%	1.84%	2.65%	0.00%	100.00%
REVENUE TO EXPENSES	\$1.00 to \$1.19	\$1.00 to \$1.46	\$1.00 to \$1.29	\$1.00 to \$0.56	\$1.00 to \$0.76	\$1.00 to \$1.22	\$1.00 to \$1.13	\$1.00 to \$1.23	\$1.00 to \$0.00	\$1.00 to \$1.17
COMBINED 2007 & 2009:	\$1.22	\$1.49	\$1.32	\$0.56	\$0.77	\$1.23	\$1.13	\$1.26	\$0.00	\$1.20

Additional City of Charlottesville Findings

**2006-2007: 1.4 - Land use costs: population-only allocations**

	SINGLE FAMILY	MULTI-FAMILY	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	RECREATION	VACANT	TOTAL
TOTAL REVENUE:	\$81,575,930	\$51,157,160	\$132,733,090	\$23,470,500	\$1,500,471	\$8,936,616	\$3,443,504	\$4,342,315	\$563,267	\$174,989,763
PERCENT OF TOTAL:	46.62%	29.23%	75.85%	13.41%	0.86%	5.11%	1.97%	2.48%	0.32%	100.00%
TOTAL EXPENSES:	\$101,818,899	\$77,439,726	\$179,258,624	\$13,322,239	\$1,182,692	\$11,121,949	\$3,911,542	\$5,561,268	\$1	\$214,358,315
PERCENT OF TOTAL:	47.50%	36.13%	83.63%	6.21%	0.55%	5.19%	1.82%	2.59%	0.00%	100.00%
REVENUE TO EXPENSES	\$1.00 to \$1.25	\$1.00 to \$1.51	\$1.00 to \$1.35	\$1.00 to \$0.57	\$1.00 to \$0.79	\$1.00 to \$1.24	\$1.00 to \$1.14	\$1.00 to \$1.28	\$1.00 to \$0.00	\$1.00 to \$1.22
COMBINED 2007 & 2009:	\$1.22	\$1.49	\$1.32	\$0.56	\$0.77	\$1.23	\$1.13	\$1.26	\$0.00	\$1.20

## City of Charlottesville Allocation Methods

### 1.1 - Land use costs: major categories, 1.3 - Land use costs: with non-local revenues considered, 1.4 - Land use costs: population-only

#### ALLOCATION METHODS - PER CAPITA POPULATION

PER CAPITA PERMANENT POPULATION 42,218 U.S. Census estimate for 2009

PER CAPITA POPULATION SERVED 47,975 Calculated. See Appendix #1

#### ALLOCATION METHODS - LAND USES

The percentages calculated below are used to allocate city and school revenue and expenses.  
 The numbers for Taxable Value, Acreages and Parcels are from the City Assessor, who provided a break down of land uses by land use code.  
 The Population and Workforce breakdowns are explained in Appendix #1: Calculations & Methods: How this Study was Conducted

	TOTAL LAND USES	SINGLE FAMILY RESIDENTIAL	MULTI FAMILY RESIDENTIAL	TOTAL RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL	UVA	OPEN SPACE/ RECREATION	VACANT
PROPERTY TAX SHARE - per tax collections SHARE % (from Tab 8 - Tax Collections)	\$50,446,354 100.00%	\$28,096,096 55.69%	\$8,929,621 17.70%	\$37,025,717 73.40%	\$12,138,487 24.06%	\$638,546 1.27%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$643,605 1.28%
TAXABLE VALUE TAXABLE %	\$5,272,453,300 100.00%	\$2,931,479,823 55.60%	\$931,695,357 17.67%	\$3,863,175,179 73.27%	\$1,266,500,797 24.02%	\$66,624,337 1.26%	\$9,000,769 0.17%	\$0 0.00%	\$0 0.00%	\$67,152,217 1.27%
ACREAGES ACREAGE %	5,040.31 100.00%	2,375.83 47.20%	382.58 7.60%	2,758.41 54.80%	624.46 12.41%	89.23 1.77%	13.65 0.27%	240.00 4.77%	987.00 19.61%	321.04 6.38%
PARCELS PARCEL%	14,522 100.00%	9,887 68.08%	2,568 17.68%	12,455 85.77%	1,122 7.73%	59 0.41%	9 0.06%	1 0.01%	1 0.01%	876 6.03%
POPULATION POPULATION %	45,067 100.00%	16,935 37.578479%	12,880 28.580815%	29,816 66.159295%	6,299 13.977469%	555 1.232039%	4,244 9.416724%	1,699 3.770795%	2,453 5.443942%	0 0.00%
adjusted %		37.578446%	28.580804%	66.159250%	13.977425%	1.231995%	9.416680%	3.770751%	5.443898%	0.000000%
WORKFORCE/EMPLOYMENT WORKFORCE/EMPLOYMENT %	34,388 100.00%	231 0.67%	176 0.51%	407 1.18%	15,698 45.65%	3,186 9.26%	13,355 38.84%	1,709 4.97%	33 0.10%	0 0.00%
RESIDENTIAL - based on population RESIDENTIAL %		16,935 56.80%	12,880 43.20%	29,816 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
RES., COMM., INDUS. - based on taxable value RES-COMM-INDUS %	\$5,196,300,313 100.00%	\$2,931,479,823 56.41%	\$931,695,357 17.93%	\$3,863,175,179 74.34%	\$1,266,500,797 24.37%	\$66,624,337 1.28%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%
COMM & INDUS - based on workforce COMM & INDUS %	18,884 100.00%	0 0.00%	0 0.00%	0 0.00%	15,698 83.13%	3,186 16.87%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INSTITUTIONAL - based on population INSTITUTIONAL %	5,943 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	4,244 71.41%	1,699 28.59%	0 0.00%	0 0.00%
ALSO:										
COMMERCIAL ONLY	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INDUSTRIAL ONLY	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
UVA ONLY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%

## 1.2.1 - Land use costs: commercial uses

### Albemarle County Revenues: commercial uses

#### **2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, FIRST SHEET**

FY '08 ACTUAL REVENUE						
LINE ITEM TOTAL BROKEN DOWN BY USE USING PERCENTAGES FROM ALLOCATION SECTION						
FROM "County of Albemarle, Virginia FY 09/10 Adopted Operating Budget"						
"Local Revenues," pp 62-69						
REVENUE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
<b>TAXES</b>						
Real Estate	\$15,693,694	# of Establishments	\$3,978,373	\$2,077,107	\$1,659,487	\$3,362,934
Public Service Tax	\$245,838	# of Establishments	\$62,320	\$32,537	\$25,996	\$52,680
Local Personal Property	\$2,450,406	Payroll	\$246,597	\$712,981	\$78,530	\$826,994
Machinery and Tools	\$0	N/A				
Mobile Homes	\$0	N/A				
Delinquent	\$105,014	# of Establishments	\$26,621	\$13,899	\$11,104	\$22,503
Penalty	\$74,310	# of Establishments	\$18,838	\$9,835	\$7,858	\$15,923
Interest & Fees	\$65,976	# of Establishments	\$16,725	\$8,732	\$6,976	\$14,138
Penalty and Interest	\$16,436	# of Establishments	\$4,166	\$2,175	\$1,738	\$3,522
Sales Tax	\$1,612,542	Taxable Sales	\$1,323,385	\$0	\$28,258	\$10,600
Consumer Utility Tax	\$1,294,282	# of Establishments	\$328,102	\$171,302	\$136,860	\$277,346
Utility Consumption Tax	\$38,267	# of Establishments	\$9,701	\$5,065	\$4,046	\$8,200
Business License	\$3,912,527	Business License Fees	\$1,338,674	\$166,817	\$406,776	\$1,263,030
Short Term Rental	\$17,483	# of Establishments	\$4,432	\$2,314	\$1,849	\$3,746
Vehicle Registration	\$402,942	# of Employees	\$37,433	\$86,257	\$17,754	\$90,695
Bank Franchise	\$64,471	# of Establishments	\$16,344	\$8,533	\$6,817	\$13,815
Clerk Fees	\$263,632	# of Establishments	\$66,831	\$34,893	\$27,877	\$56,493
Transient Occupancy	\$942,726	Accommodation/Food Services	\$0	\$0	\$0	\$0
Food & Beverage	\$743,365	Accommodation/Food Services	\$0	\$0	\$0	\$0
Audit Revenues	\$9,890	# of Establishments	\$2,507	\$1,309	\$1,046	\$2,119
<b>PERMITS AND FEES</b>						
Inspection Related Fees	\$80,013	# of Establishments	\$20,283	\$10,590	\$8,461	\$17,146
Other Development Fees	\$62,205	# of Establishments	\$15,769	\$8,233	\$6,578	\$13,330
Animal License	\$0	N/A				
Land Use	\$959	# of Establishments	\$243	\$127	\$101	\$205
Solicitors	\$38	# of Establishments	\$10	\$5	\$4	\$8
Fire/Rescue	\$8,301	# of Establishments	\$2,104	\$1,099	\$878	\$1,779
Cab Fee	\$0	# of Employees	\$0	\$0	\$0	\$0
Registar (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Courts	\$1,893	# of Employees	\$176	\$405	\$83	\$426

Albemarle County Revenues: commercial uses

**2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, FIRST SHEET**

FY '08 ACTUAL REVENUE							
LINE ITEM TOTAL BROKEN DOWN BY USE USING PERCENTAGES FROM ALLOCATION SECTION							
FROM "County of Albemarle, Virginia FY 09/10 Adopted Operating Budget"							
"Local Revenues," pp 62-69							
REVENUE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENRTRAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>TAXES</b>							
Real Estate	\$15,693,694	# of Establishments	\$219,800	\$428,609	\$1,670,477	\$2,296,906	\$15,693,694
Public Service Tax	\$245,838	# of Establishments	\$3,443	\$6,714	\$26,168	\$35,981	\$245,838
Local Personal Property	\$2,450,406	Payroll	\$87,330	\$123,180	\$136,759	\$238,035	\$2,450,406
Machinery and Tools	\$0	N/A					\$0
Mobile Homes	\$0	N/A					\$0
Delinquent	\$105,014	# of Establishments	\$1,471	\$2,868	\$11,178	\$15,370	\$105,014
Penalty	\$74,310	# of Establishments	\$1,041	\$2,029	\$7,910	\$10,876	\$74,310
Interest & Fees	\$65,976	# of Establishments	\$924	\$1,802	\$7,023	\$9,656	\$65,976
Penalty and Interest	\$16,436	# of Establishments	\$230	\$449	\$1,749	\$2,405	\$16,436
Sales Tax	\$1,612,542	Taxable Sales	\$0	\$11,066	\$206,290	\$32,943	\$1,612,542
Consumer Utility Tax	\$1,294,282	# of Establishments	\$18,127	\$35,348	\$137,767	\$189,429	\$1,294,282
Utility Consumption Tax	\$38,267	# of Establishments	\$536	\$1,045	\$4,073	\$5,601	\$38,267
Business License	\$3,912,527	Business License Fees	\$339	\$109,645	\$627,247	\$0	\$3,912,527
Short Term Rental	\$17,483	# of Establishments	\$245	\$477	\$1,861	\$2,559	\$17,483
Vehicle Registration	\$402,942	# of Employees	\$12,487	\$33,342	\$76,979	\$47,995	\$402,942
Bank Franchise	\$64,471	# of Establishments	\$903	\$1,761	\$6,862	\$9,436	\$64,471
Clerk Fees	\$263,632	# of Establishments	\$3,692	\$7,200	\$28,062	\$38,585	\$263,632
Transient Occupancy	\$942,726	Accommodation/Food Services	\$0	\$0	\$942,726	\$0	\$942,726
Food & Beverage	\$743,365	Accommodation/Food Services	\$0	\$0	\$743,365	\$0	\$743,365
Audit Revenues	\$9,890	# of Establishments	\$139	\$270	\$1,053	\$1,448	\$9,890
<b>PERMITS AND FEES</b>							
Inspection Related Fees	\$80,013	# of Establishments	\$1,121	\$2,185	\$8,517	\$11,711	\$80,013
Other Development Fees	\$62,205	# of Establishments	\$871	\$1,699	\$6,621	\$9,104	\$62,205
Animal License	\$0	N/A					\$0
Land Use	\$959	# of Establishments	\$13	\$26	\$102	\$140	\$959
Solicitors	\$38	# of Establishments	\$1	\$1	\$4	\$6	\$38
Fire/Rescue	\$8,301	# of Establishments	\$116	\$227	\$884	\$1,215	\$8,301
Cab Fee	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Registrar (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Courts	\$1,893	# of Employees	\$59	\$157	\$362	\$225	\$1,893

Albemarle County Revenues: commercial uses

2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, SECOND SHEET

REVENUE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
<b>REVENUE FROM THE USE OF MONEY AND PROPERTY</b>						
Interest	\$66,008	Taxable Sales	\$54,172	\$0	\$1,157	\$434
Sale of Surplus	\$2,649	Taxable Sales	\$2,174	\$0	\$46	\$17
Rent	\$0	# of Establishments	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>						
Fees of Clerk	\$72,797	# of Employees	\$6,763	\$15,584	\$3,208	\$16,385
Police and Sherriff	\$71,520	# of Establishments	\$18,130	\$9,466	\$7,563	\$15,326
Administration Fees	\$33,973	# of Establishments	\$8,612	\$4,496	\$3,592	\$7,280
Parks & Recreation	\$40,437	# of Employees	\$3,757	\$8,656	\$1,782	\$9,102
EMS Cost Recovery (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Service & Sales	\$5,533	Taxable Sales	\$4,541	\$0	\$97	\$36
Court Fees	\$17,407	# of Employees	\$1,617	\$3,726	\$767	\$3,918
<b>OTHER LOCAL REVENUE</b>						
Payments in Lieau of Taxes	\$0	# of Establishments	\$0	\$0	\$0	\$0
Recovered Costs	\$0	# of Establishments	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$54,177	Taxable Sales	\$44,462	\$0	\$949	\$356
Miscellaneous	\$940	# of Establishments	\$238	\$124	\$99	\$201
Donations	\$988	Taxable Sales	\$811	\$0	\$17	\$6
<b>TOTAL LOCAL REVENUES:</b>	<b>\$28,473,638</b>		<b>\$7,664,913</b>	<b>\$3,396,319</b>	<b>\$2,458,408</b>	<b>\$6,110,748</b>
<b>TRANSFERS</b>						
Sec 8 Reimb	\$0	N/A				
HUD Grant Fund	\$0	N/A				
Safe & Drug Free Schools	\$0	N/A				
School Resource Officer	\$0	N/A				
Family Support	\$22,836	# of Employees	\$2,121	\$4,888	\$1,006	\$5,140
Proffers	\$45,393	# of Establishments	\$11,507	\$6,008	\$4,800	\$9,727
Contribution Fund	\$606	# of Employees	\$56	\$130	\$27	\$136
Tourism	\$630,399	Arts, Ent. Rec; Accommodation	\$0	\$0	\$0	\$0
CIP	\$0	# of Establishments	\$0	\$0	\$0	\$0
Other Funds	\$3,053	Taxable Sales	\$2,505	\$0	\$53	\$20
<b>TOTAL TRANSFERS:</b>	<b>\$702,287</b>		<b>\$16,190</b>	<b>\$11,026</b>	<b>\$5,886</b>	<b>\$15,024</b>

Albemarle County Revenues: commercial uses

**2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, SECOND SHEET**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>REVENUE FROM THE USE OF MONEY AND PROPERTY</b>							
Interest	\$66,008	Taxable Sales	\$0	\$453	\$8,444	\$1,349	\$66,008
Sale of Surplus	\$2,649	Taxable Sales	\$0	\$18	\$339	\$54	\$2,649
Rent	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>							
Fees of Clerk	\$72,797	# of Employees	\$2,256	\$6,024	\$13,907	\$8,671	\$72,797
Police and Sherriff	\$71,520	# of Establishments	\$1,002	\$1,953	\$7,613	\$10,468	\$71,520
Administration Fees	\$33,973	# of Establishments	\$476	\$928	\$3,616	\$4,972	\$33,973
Parks & Recreation	\$40,437	# of Employees	\$1,253	\$3,346	\$7,725	\$4,816	\$40,437
EMS Cost Recovery (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Service & Sales	\$5,533	Taxable Sales	\$0	\$38	\$708	\$113	\$5,533
Court Fees	\$17,407	# of Employees	\$539	\$1,440	\$3,325	\$2,073	\$17,407
<b>OTHER LOCAL REVENUE</b>							
Payments in Lieu of Taxes	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Recovered Costs	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$54,177	Taxable Sales	\$0	\$372	\$6,931	\$1,107	\$54,177
Miscellaneous	\$940	# of Establishments	\$13	\$26	\$100	\$138	\$940
Donations	\$988	Taxable Sales	\$0	\$7	\$126	\$20	\$988
<b>TOTAL LOCAL REVENUES:</b>	<b>\$28,473,638</b>		<b>\$358,481</b>	<b>\$784,776</b>	<b>\$4,706,944</b>	<b>\$2,993,487</b>	<b>\$28,473,638</b>
<b>TRANSFERS</b>							
Sec 8 Reimb	\$0	N/A					\$0
HUD Grant Fund	\$0	N/A					\$0
Safe & Drug Free Schools	\$0	N/A					\$0
School Resource Officer	\$0	N/A					\$0
Family Support	\$22,836	# of Employees	\$708	\$1,890	\$4,363	\$2,720	\$22,836
Proffers	\$45,393	# of Establishments	\$636	\$1,240	\$4,832	\$6,644	\$45,393
Contribution Fund	\$606	# of Employees	\$19	\$50	\$116	\$72	\$606
Tourism	\$630,399	Arts, Ent. Rec; Accommodation	\$0	\$298,734	\$331,665	\$0	\$630,399
CIP	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Other Funds	\$3,053	Taxable Sales	\$0	\$21	\$391	\$62	\$3,053
<b>TOTAL TRANSFERS:</b>	<b>\$702,287</b>		<b>\$1,362</b>	<b>\$301,934</b>	<b>\$341,366</b>	<b>\$9,498</b>	<b>\$702,287</b>



Albemarle County Revenues: commercial uses

**2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, THIRD SHEET**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
STATE REVEUE - NON-CATEGORICAL AID						
Alcohol related (2008 only)	\$12,323	# of Employees	\$1,145	\$2,638	\$543	\$2,774
ALBEMARLE COUNTY SERVICE AUTHORITY WATER & SEWER						
Operating Revenues (1)	\$1,973,617	# of Establishments	\$500,315	\$261,214	\$208,695	\$422,918
<b>REVENUE</b>						
			<b>44-45</b>	<b>52</b>	<b>53</b>	<b>54</b>
			<b>RETAIL TRADE</b>	<b>FINANCE &amp; INSURANCE</b>	<b>REAL ESTATE</b>	<b>PROF, SCI &amp; TECH SERVICES</b>
COUNTY TOTALS BY LAND USE:	\$31,149,541		\$8,181,418	\$3,668,559	\$2,672,989	\$6,548,690
STATE ALLOCATION:	\$12,323		\$1,145	\$2,638	\$543	\$2,774
<b>TOTAL REVENUE:</b>	<b>\$31,161,865</b>		<b>\$8,182,563</b>	<b>\$3,671,197</b>	<b>\$2,673,532</b>	<b>\$6,551,463</b>
PERCENT OF TOTAL:	100%		26.26%	11.78%	8.58%	21.02%

Albemarle County Revenues: commercial uses

**2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, THIRD SHEET**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENTERTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>STATE REVEUE - NON-CATEGORICAL AID</b>							
Alcohol related (2008 only)	\$12,323	# of Employees	\$382	\$1,020	\$2,354	\$1,468	\$12,323
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>							
Operating Revenues (1)	\$1,973,617	# of Establishments	\$27,642	\$53,901	\$210,077	\$288,856	\$1,973,617
<b>REVENUE</b>							
			55	71	72	81	TOTAL
			MANAGEMENT	ARTS, ENTERTAIN RECREATION	ACCOMMODATION & FOOD SERVICES	OTHER SERVICES	
COUNTY TOTALS BY LAND USE:	\$31,149,541		\$387,485	\$1,140,611	\$5,258,387	\$3,291,841	\$31,149,541
STATE ALLOCATION:	\$12,323		\$382	\$1,020	\$2,354	\$1,468	\$12,323
<b>TOTAL REVENUE:</b>	<b>\$31,161,865</b>		<b>\$387,867</b>	<b>\$1,141,631</b>	<b>\$5,260,741</b>	<b>\$3,293,309</b>	<b>\$31,161,865</b>
PERCENT OF TOTAL:	100%		1.24%	3.66%	16.88%	10.57%	100.00%

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, FOURTH SHEET**

**FY '08 ACTUAL EXPENDITURES**

FROM "County of Albermarle, Virginia FY 09/10 Adopted Operating Budget" FY 07/08 Actual  
 "General Government Expenditures," pp 73-74

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
<b>JUDICIAL</b>						
Clerk of the Circuit Court	\$79,458	# of Employees	\$7,382	\$17,009	\$3,501	\$17,885
Commonwealth Attorney	\$108,927	# of Employees	\$10,119	\$23,318	\$4,799	\$24,518
Sheriff	\$234,944	# of Establishments	\$59,559	\$31,096	\$24,844	\$50,345
Circuit Court	\$11,834	# of Employees	\$1,099	\$2,533	\$521	\$2,664
General District Court	\$2,013	# of Employees	\$187	\$431	\$89	\$453
Magistrate	\$738	# of Employees	\$69	\$158	\$33	\$166
Juvenile Court	\$12,779	# of Employees	\$1,187	\$2,736	\$563	\$2,876
<b>GENERAL GOVERNMENT ADMINISTRATION</b>						
Board of Supervisors	\$65,791	# of Establishments	\$16,678	\$8,708	\$6,957	\$14,098
County Executive	\$140,336	# of Establishments	\$35,575	\$18,574	\$14,839	\$30,072
Human Resources Department	\$357,071	# of Employees	\$33,172	\$76,437	\$15,733	\$80,371
County Attorney	\$97,313	# of Employees	\$9,040	\$20,832	\$4,288	\$21,904
Finance Department	\$521,866	# of Establishments	\$132,294	\$69,071	\$55,183	\$111,828
Information Technology Department	\$281,641	# of Establishments	\$71,396	\$37,276	\$29,781	\$60,352
Voter Registration & Elections	\$61,561	# of Employees	\$5,719	\$13,178	\$2,712	\$13,856
<b>PUBLIC SAFETY</b>						
Police Department	\$1,504,781	# of Establishments	\$381,464	\$199,162	\$159,119	\$322,453
Fire/Rescue Department	\$784,380	# of Establishments	\$198,841	\$103,815	\$82,942	\$168,081
Volunteer Fire/Rescue	\$203,957	# of Establishments	\$51,703	\$26,994	\$21,567	\$43,705
TJEMS	\$2,599	# of Establishments	\$659	\$344	\$275	\$557
Forest Fire Extinction	\$1,544	# of Establishments	\$391	\$204	\$163	\$331
City Fire Contract	\$76,548	# of Establishments	\$19,405	\$10,131	\$8,094	\$16,403
Inspections	\$137,806	# of Establishments	\$34,934	\$18,239	\$14,572	\$29,530
Emergency Communications Center	\$248,898	# of Establishments	\$63,096	\$32,942	\$26,319	\$53,335
Regional Jail	\$376,182	# of Employees	\$34,947	\$80,528	\$16,575	\$84,672
Community Attention Home	\$7,032	# of Employees	\$653	\$1,505	\$310	\$1,583
Fire/Rescue Tax Credit	\$7,557	# of Establishments	\$1,916	\$1,000	\$799	\$1,619
Juvenile Detention Home	\$88,262	# of Employees	\$8,200	\$18,894	\$3,889	\$19,866
Offender Aid Restoration	\$18,467	# of Employees	\$1,716	\$3,953	\$814	\$4,157
SPCA Shelter Contribution	\$23,228	# of Employees	\$2,158	\$4,972	\$1,023	\$5,228
VJCCCA (only 2009)	\$0	# of Employees	\$0	\$0	\$0	\$0

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, FOURTH SHEET**

**FY '08 ACTUAL EXPENDITURES**

FROM "County of Albemarle, Virginia FY 09/10 Adopted Operating Budget" FY 07/08 Actual  
 "General Government Expenditures," pp 73-74

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>JUDICIAL</b>							
Clerk of the Circuit Court	\$79,458	# of Employees	\$2,462	\$6,575	\$15,180	\$9,464	\$79,458
Commonwealth Attorney	\$108,927	# of Employees	\$3,376	\$9,013	\$20,810	\$12,974	\$108,927
Sheriff	\$234,944	# of Establishments	\$3,291	\$6,417	\$25,008	\$34,386	\$234,944
Circuit Court	\$11,834	# of Employees	\$367	\$979	\$2,261	\$1,410	\$11,834
General District Court	\$2,013	# of Employees	\$62	\$167	\$384	\$240	\$2,013
Magistrate	\$738	# of Employees	\$23	\$61	\$141	\$88	\$738
Juvenile Court	\$12,779	# of Employees	\$396	\$1,057	\$2,441	\$1,522	\$12,779
<b>GENERAL GOVERNMENT ADMINISTRATION</b>							
Board of Supervisors	\$65,791	# of Establishments	\$921	\$1,797	\$7,003	\$9,629	\$65,791
County Executive	\$140,336	# of Establishments	\$1,965	\$3,833	\$14,938	\$20,539	\$140,336
Human Resources Department	\$357,071	# of Employees	\$11,065	\$29,547	\$68,215	\$42,531	\$357,071
County Attorney	\$97,313	# of Employees	\$3,016	\$8,052	\$18,591	\$11,591	\$97,313
Finance Department	\$521,866	# of Establishments	\$7,309	\$14,253	\$55,549	\$76,380	\$521,866
Information Technology Department	\$281,641	# of Establishments	\$3,945	\$7,692	\$29,979	\$41,221	\$281,641
Voter Registration & Elections	\$61,561	# of Employees	\$1,908	\$5,094	\$11,761	\$7,333	\$61,561
<b>PUBLIC SAFETY</b>							
Police Department	\$1,504,781	# of Establishments	\$21,075	\$41,097	\$160,173	\$220,238	\$1,504,781
Fire/Rescue Department	\$784,380	# of Establishments	\$10,986	\$21,422	\$83,491	\$114,801	\$784,380
Volunteer Fire/Rescue	\$203,957	# of Establishments	\$2,857	\$5,570	\$21,710	\$29,851	\$203,957
TJEMS	\$2,599	# of Establishments	\$36	\$71	\$277	\$380	\$2,599
Forest Fire Extinction	\$1,544	# of Establishments	\$22	\$42	\$164	\$226	\$1,544
City Fire Contract	\$76,548	# of Establishments	\$1,072	\$2,091	\$8,148	\$11,203	\$76,548
Inspections	\$137,806	# of Establishments	\$1,930	\$3,764	\$14,668	\$20,169	\$137,806
Emergency Communications Center	\$248,898	# of Establishments	\$3,486	\$6,798	\$26,493	\$36,428	\$248,898
Regional Jail	\$376,182	# of Employees	\$11,657	\$31,128	\$71,867	\$44,807	\$376,182
Community Attention Home	\$7,032	# of Employees	\$218	\$582	\$1,343	\$838	\$7,032
Fire/Rescue Tax Credit	\$7,557	# of Establishments	\$106	\$206	\$804	\$1,106	\$7,557
Juvenile Detention Home	\$88,262	# of Employees	\$2,735	\$7,303	\$16,862	\$10,513	\$88,262
Offender Aid Restoration	\$18,467	# of Employees	\$572	\$1,528	\$3,528	\$2,200	\$18,467
SPCA Shelter Contribution	\$23,228	# of Employees	\$720	\$1,922	\$4,437	\$2,767	\$23,228
VJCCCA (only 2009)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, FIFTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
<b>PUBLIC WORKS</b>						
General Services	\$396,384	# of Establishments	\$100,484	\$52,463	\$41,915	\$84,940
RSWA Contribution	\$69,595	# of Establishments	\$17,642	\$9,211	\$7,359	\$14,913
Facilities Development	\$267,583	# of Establishments	\$67,833	\$35,415	\$28,295	\$57,339
<b>HUMAN SERVICES</b>						
Social Services	\$1,242,225	# of Employees	\$115,402	\$265,920	\$54,734	\$279,604
Health Department	\$113,087	# of Employees	\$10,506	\$24,208	\$4,983	\$25,454
Region 10	\$69,473	# of Employees	\$6,454	\$14,872	\$3,061	\$15,637
HIV/AIDS Services Group	\$579	# of Employees	\$54	\$124	\$26	\$130
African American Teaching Fellows	\$0	# of Employees	\$0	\$0	\$0	\$0
ARC Infant Development Program	\$1,048	# of Employees	\$97	\$224	\$46	\$236
Best Buddies of Virginia (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Big Brothers Big Sisters (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Boys & Girls Club	\$1,654	# of Employees	\$154	\$354	\$73	\$372
Boys & Girls Club Capital	\$6,134	# of Employees	\$570	\$1,313	\$270	\$1,381
BRMC- Latino Lay Health Promoter	\$710	# of Employees	\$66	\$152	\$31	\$160
Charlottesville Free Clinic	\$1,147	# of Employees	\$107	\$246	\$51	\$258
Children, Youth & Family Services	\$11,270	# of Employees	\$1,047	\$2,413	\$497	\$2,537
Commission on Children & Families	\$29,040	# of Employees	\$2,698	\$6,217	\$1,280	\$6,536
Computers 4 Kids	\$1,198	# of Employees	\$111	\$256	\$53	\$270
Focus- Teensight	\$3,484	# of Employees	\$324	\$746	\$153	\$784
Teen Pregnancy Contingency (only 2009)	\$0	N/A				
Foothills Child Advocacy Center	\$0	# of Employees	\$0	\$0	\$0	\$0
JABA	\$32,867	# of Employees	\$3,053	\$7,036	\$1,448	\$7,398
Jefferson Area CHIP	\$0	# of Employees	\$0	\$0	\$0	\$0
Jeff. Area United Transit Network	\$266,847	# of Employees	\$24,790	\$57,123	\$11,758	\$60,063
Legal Aid Justice Center	\$4,527	# of Employees	\$421	\$969	\$199	\$1,019
Madison House	\$1,212	# of Employees	\$113	\$259	\$53	\$273
Music Resource Center	\$777	# of Employees	\$72	\$166	\$34	\$175
Northwester Va. Health Systems	\$0	# of Employees	\$0	\$0	\$0	\$0
Piedmont CASA	\$1,043	# of Employees	\$97	\$223	\$46	\$235
Piedmont Va. Community College	\$2,880	# of Employees	\$268	\$617	\$127	\$648
Piedmont Workforce Network	\$0	# of Employees	\$0	\$0	\$0	\$0
Quality Community Council (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
SARA	\$2,822	# of Employees	\$262	\$604	\$124	\$635
SHE	\$10,070	# of Employees	\$936	\$2,156	\$444	\$2,267
Tax Relief for the Elderly/Disabled	\$87,708	# of Employees	\$8,148	\$18,775	\$3,864	\$19,742
TJ Area Coalition for the Homeless (only 2009)	\$0	# of Employees	\$0	\$0	\$0	\$0
United Way Child Scholarship	\$12,579	# of Employees	\$1,169	\$2,693	\$554	\$2,831

Albemarle County Expenditures: commercial uses

2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, FIFTH SHEET

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENTERTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>PUBLIC WORKS</b>							
General Services	\$396,384	# of Establishments	\$5,552	\$10,826	\$42,192	\$58,014	\$396,384
RSWA Contribution	\$69,595	# of Establishments	\$975	\$1,901	\$7,408	\$10,186	\$69,595
Facilities Development	\$267,583	# of Establishments	\$3,748	\$7,308	\$28,482	\$39,163	\$267,583
<b>HUMAN SERVICES</b>							
Social Services	\$1,242,225	# of Employees	\$38,495	\$102,791	\$237,317	\$147,962	\$1,242,225
Health Department	\$113,087	# of Employees	\$3,504	\$9,358	\$21,604	\$13,470	\$113,087
Region 10	\$69,473	# of Employees	\$2,153	\$5,749	\$13,272	\$8,275	\$69,473
HIV/AIDS Services Group	\$579	# of Employees	\$18	\$48	\$111	\$69	\$579
African American Teaching Fellows	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
ARC Infant Development Program	\$1,048	# of Employees	\$32	\$87	\$200	\$125	\$1,048
Best Buddies of Virginia (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Big Brothers Big Sisters (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Boys & Girls Club	\$1,654	# of Employees	\$51	\$137	\$316	\$197	\$1,654
Boys & Girls Club Capital	\$6,134	# of Employees	\$190	\$508	\$1,172	\$731	\$6,134
BRMC- Latino Lay Health Promoter	\$710	# of Employees	\$22	\$59	\$136	\$85	\$710
Charlottesville Free Clinic	\$1,147	# of Employees	\$36	\$95	\$219	\$137	\$1,147
Children, Youth & Family Services	\$11,270	# of Employees	\$349	\$933	\$2,153	\$1,342	\$11,270
Commission on Children & Families	\$29,040	# of Employees	\$900	\$2,403	\$5,548	\$3,459	\$29,040
Computers 4 Kids	\$1,198	# of Employees	\$37	\$99	\$229	\$143	\$1,198
Focus- Teensight	\$3,484	# of Employees	\$108	\$288	\$666	\$415	\$3,484
Teen Pregnancy Contingency (only 2009)	\$0	N/A					
Foothills Child Advocacy Center	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
JABA	\$32,867	# of Employees	\$1,019	\$2,720	\$6,279	\$3,915	\$32,867
Jefferson Area CHIP	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Jeff. Area United Transit Network	\$266,847	# of Employees	\$8,269	\$22,081	\$50,979	\$31,784	\$266,847
Legal Aid Justice Center	\$4,527	# of Employees	\$140	\$375	\$865	\$539	\$4,527
Madison House	\$1,212	# of Employees	\$38	\$100	\$231	\$144	\$1,212
Music Resource Center	\$777	# of Employees	\$24	\$64	\$148	\$93	\$777
Northwest Va. Health Systems	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Piedmont CASA	\$1,043	# of Employees	\$32	\$86	\$199	\$124	\$1,043
Piedmont Va. Community College	\$2,880	# of Employees	\$89	\$238	\$550	\$343	\$2,880
Piedmont Workforce Network	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Quality Community Council (2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
SARA	\$2,822	# of Employees	\$87	\$233	\$539	\$336	\$2,822
SHE	\$10,070	# of Employees	\$312	\$833	\$1,924	\$1,199	\$10,070
Tax Relief for the Elderly/Disabled	\$87,708	# of Employees	\$2,718	\$7,258	\$16,756	\$10,447	\$87,708
TJ Area Coalition for the Homeless (only 2009)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
United Way Child Scholarship	\$12,579	# of Employees	\$390	\$1,041	\$2,403	\$1,498	\$12,579

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, SIXTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
<b>HUMAN SERVICES</b>						
United Way Information & Referral	\$1,534	# of Employees	\$142	\$328	\$68	\$345
Urban Vision	\$3,190	# of Employees	\$296	\$683	\$141	\$718
Bright Stars Transfer	\$86,680	# of Employees	\$8,053	\$18,555	\$3,819	\$19,510
Comprehensive Services Act Trans.	\$957,299	# of Employees	\$88,933	\$204,927	\$42,180	\$215,472
<b>PARKS &amp; RECREATION/CULTURE</b>						
Parks & Recreation Department	\$275,265	Retail; Arts/Ent; Accommodation	\$180,192	\$0	\$0	\$0
Darden Towe Memorial Park	\$17,076	Retail; Arts/Ent; Accommodation	\$11,178	\$0	\$0	\$0
J-M Regional Library	\$373,116	Retail; Arts/Ent; Accommodation	\$244,246	\$0	\$0	\$0
African American Festival	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Albemarle Charlottesville Historical Society (2008 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Albemarle County Fair (2008 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Ashland Highland Festival (2008 only)	\$1,199	Retail; Arts/Ent; Accommodation	\$785	\$0	\$0	\$0
Discovery Museum	\$1,425	Retail; Arts/Ent; Accommodation	\$933	\$0	\$0	\$0
Festival of the Photograph (2009 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
First Night Virginia (2009 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Heritage Reportory Theater	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Holiday Lake 4-H	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Jeffersonian Thanksgiving Festival (only 2009)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Juneteenth	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0
Literacy Volunteers	\$3,079	# of Employees	\$286	\$659	\$136	\$693
Municipal Band	\$2,146	# of Employees	\$199	\$459	\$95	\$483
Piedmont Council of the Arts	\$1,497	# of Employees	\$139	\$321	\$66	\$337
Save the Fireworks	\$1,227	Retail; Arts/Ent; Accommodation	\$803	\$0	\$0	\$0
Virginia Festival of the Book	\$1,411	Retail; Arts/Ent; Accommodation	\$924	\$0	\$0	\$0
Virginia Film Festival	\$1,932	Retail; Arts/Ent; Accommodation	\$1,265	\$0	\$0	\$0
Visitor's Bureau	\$58,420	Retail; Arts/Ent; Accommodation	\$38,242	\$0	\$0	\$0
WHTJ Public TV	\$644	# of Employees	\$60	\$138	\$28	\$145
WVPT Public TV	\$644	# of Employees	\$60	\$138	\$28	\$145
Zona Latina(2008 only)	\$368	Retail; Arts/Ent; Accommodation	\$241	\$0	\$0	\$0
<b>COMMUNITY DEVELOPMENT</b>						
Community Development	\$625,287	# of Establishments	\$158,511	\$82,759	\$66,119	\$133,990
Office of Housing	\$105,606	# of Establishments	\$26,771	\$13,977	\$11,167	\$22,630
VPI Extension Service	\$21,163	# of Establishments	\$5,365	\$2,801	\$2,238	\$4,535
Soil & Water Conservation	\$11,277	# of Establishments	\$2,859	\$1,493	\$1,192	\$2,416
AHIP	\$153,617	# of Establishments	\$38,942	\$20,332	\$16,244	\$32,918
Alliance for Community Choice in Transp.	\$2,494	# of Establishments	\$632	\$330	\$264	\$534
ASAP study (2008 only)	\$3,067	# of Employees	\$285	\$657	\$135	\$690

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, SIXTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENTERTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
United Way Information & Referral	\$1,534	# of Employees	\$48	\$127	\$293	\$183	\$1,534
Urban Vision	\$3,190	# of Employees	\$99	\$264	\$609	\$380	\$3,190
Bright Stars Transfer	\$86,680	# of Employees	\$2,686	\$7,173	\$16,559	\$10,325	\$86,680
Comprehensive Services Act Trans.	\$957,299	# of Employees	\$29,665	\$79,214	\$182,884	\$114,025	\$957,299
<b>PARKS &amp; RECREATION/CULTURE</b>							
Parks & Recreation Department	\$275,265	Retail; Arts/Ent; Accommodation	\$0	\$19,413	\$75,661	\$0	\$275,265
Darden Towe Memorial Park	\$17,076	Retail; Arts/Ent; Accommodation	\$0	\$1,204	\$4,694	\$0	\$17,076
J-M Regional Library	\$373,116	Retail; Arts/Ent; Accommodation	\$0	\$26,314	\$102,556	\$0	\$373,116
African American Festival	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Albemarle Charlottesville Historical Society (2008 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Albemarle County Fair (2008 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Ashland Highland Festival (2008 only)	\$1,199	Retail; Arts/Ent; Accommodation	\$0	\$85	\$330	\$0	\$1,199
Discovery Museum	\$1,425	Retail; Arts/Ent; Accommodation	\$0	\$100	\$392	\$0	\$1,425
Festival of the Photograph (2009 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
First Night Virginia (2009 only)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Heritage Reportory Theater	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Holiday Lake 4-H	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Jeffersonian Thanksgiving Festival (only 2009)	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Juneteenth	\$0	Retail; Arts/Ent; Accommodation	\$0	\$0	\$0	\$0	\$0
Literacy Volunteers	\$3,079	# of Employees	\$95	\$255	\$588	\$367	\$3,079
Municipal Band	\$2,146	# of Employees	\$66	\$178	\$410	\$256	\$2,146
Piedmont Council of the Arts	\$1,497	# of Employees	\$46	\$124	\$286	\$178	\$1,497
Save the Fireworks	\$1,227	Retail; Arts/Ent; Accommodation	\$0	\$87	\$337	\$0	\$1,227
Virginia Festival of the Book	\$1,411	Retail; Arts/Ent; Accommodation	\$0	\$100	\$388	\$0	\$1,411
Virginia Film Festival	\$1,932	Retail; Arts/Ent; Accommodation	\$0	\$136	\$531	\$0	\$1,932
Visitor's Bureau	\$58,420	Retail; Arts/Ent; Accommodation	\$0	\$4,120	\$16,058	\$0	\$58,420
WHTJ Public TV	\$644	# of Employees	\$20	\$53	\$123	\$77	\$644
WVPT Public TV	\$644	# of Employees	\$20	\$53	\$123	\$77	\$644
Zona Latina(2008 only)	\$368	Retail; Arts/Ent; Accommodation	\$0	\$26	\$101	\$0	\$368
<b>COMMUNITY DEVELOPMENT</b>							
Community Development	\$625,287	# of Establishments	\$8,758	\$17,077	\$66,557	\$91,516	\$625,287
Office of Housing	\$105,606	# of Establishments	\$1,479	\$2,884	\$11,241	\$15,456	\$105,606
VPI Extension Service	\$21,163	# of Establishments	\$296	\$578	\$2,253	\$3,097	\$21,163
Soil & Water Conservation	\$11,277	# of Establishments	\$158	\$308	\$1,200	\$1,650	\$11,277
AHIP	\$153,617	# of Establishments	\$2,152	\$4,195	\$16,351	\$22,483	\$153,617
Alliance for Community Choice in Transp.	\$2,494	# of Establishments	\$35	\$68	\$266	\$365	\$2,494
ASAP study (2008 only)	\$3,067	# of Employees	\$95	\$254	\$586	\$365	\$3,067



Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, SEVENTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44.45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
<b>COMMUNITY DEVELOPMENT</b>						
Charlottesville Community Bikes (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
CTS - Bus Contract	\$254,035	# of Employees	\$23,600	\$54,381	\$11,193	\$57,179
CVSBDC	\$2,878	# of Establishments	\$730	\$381	\$304	\$617
MACAA	\$22,911	# of Establishments	\$5,808	\$3,032	\$2,423	\$4,910
Piedmont Housing Alliance	\$13,377	# of Employees	\$1,243	\$2,864	\$589	\$3,011
Planning District Commission	\$12,775	# of Establishments	\$3,238	\$1,691	\$1,351	\$2,737
Planning District Transit Authority Plan	\$6,335	# of Employees	\$589	\$1,356	\$279	\$1,426
Southeast Rural Community Assistance (2008 only)	\$0	# of Establishments	\$0	\$0	\$0	\$0
Streamwatch	\$1,276	# of Establishments	\$323	\$169	\$135	\$273
Charlottesville Comm. Design Center	\$0	# of Establishments	\$0	\$0	\$0	\$0
<b>NON-DEPARTMENTAL</b>						
City/County Revenue Sharing	\$1,530,183	# of Establishments	\$387,903	\$202,524	\$161,805	\$327,896
Refunds	\$15,177	# of Establishments	\$3,847	\$2,009	\$1,605	\$3,252
Tr to School Operations	\$0	N/A				
Tr to School Debt Service - Existing (2009)	\$0	N/A				
Tr to School Debt Service - Projected (2009)	\$0	N/A				
Transfer to School Debt Service (2008)	\$0	N/A				
Tr to Gen Govt Debt Service - Existing (2009)	\$0	# of Establishments	\$0	\$0	\$0	\$0
Tr to Gen Govt Debt Service - Projected (2009)	\$0	# of Establishments	\$0	\$0	\$0	\$0
Transfer to General Govt. Debt Service (2008)	\$214,806	# of Establishments	\$54,454	\$28,430	\$22,714	\$46,030
Transfer to School CIP	\$0	N/A				
Transfer to General Govt. CIP	\$1,115,704	# of Establishments	\$282,833	\$147,667	\$117,977	\$239,079
Transfer to Storm Drainage	\$88,946	# of Establishments	\$22,548	\$11,772	\$9,405	\$19,060
Transfer to Vehicle Replacement Fund	\$14,021	# of Establishments	\$3,554	\$1,856	\$1,483	\$3,004
Additional Anticipated Salary Savings( 2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Board Reserve	\$0	# of Establishments	\$0	\$0	\$0	\$0
Job Development Fund	\$0	# of Employees	\$0	\$0	\$0	\$0
Salary Reserves	\$0	# of Employees	\$0	\$0	\$0	\$0
Additional Anticipated Salary Savings (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Revenue Shortfall Contingency	\$0	# of Establishments	\$0	\$0	\$0	\$0
Early Retirement (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
VERIP One-Time Payout	\$0	# of Establishments	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>\$14,098,542</b>					

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, SEVENTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
Charlottesville Community Bikes (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
CTS - Bus Contract	\$254,035	# of Employees	\$7,872	\$21,021	\$48,531	\$30,258	\$254,035
CVSBDC	\$2,878	# of Establishments	\$40	\$79	\$306	\$421	\$2,878
MACAA	\$22,911	# of Establishments	\$321	\$626	\$2,439	\$3,353	\$22,911
Piedmont Housing Alliance	\$13,377	# of Employees	\$415	\$1,107	\$2,556	\$1,593	\$13,377
Planning District Commission	\$12,775	# of Establishments	\$179	\$349	\$1,360	\$1,870	\$12,775
Planning District Transit Authority Plan	\$6,335	# of Employees	\$196	\$524	\$1,210	\$755	\$6,335
Southeast Rural Community Assistance (2008 only)	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Streamwatch	\$1,276	# of Establishments	\$18	\$35	\$136	\$187	\$1,276
Charlottesville Comm. Design Center	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
<b>NON-DEPARTMENTAL</b>							
City/County Revenue Sharing	\$1,530,183	# of Establishments	\$21,431	\$41,791	\$162,877	\$223,955	\$1,530,183
Refunds	\$15,177	# of Establishments	\$213	\$414	\$1,615	\$2,221	\$15,177
Tr to School Operations	\$0	N/A					\$0
Tr to School Debt Service - Existing (2009)	\$0	N/A					\$0
Tr to School Debt Service - Projected (2009)	\$0	N/A					\$0
Transfer to School Debt Service (2008)	\$0	N/A					\$0
Tr to Gen Govt Debt Service - Existing (2009)	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Tr to Gen Govt Debt Service - Projected (2009)	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Transfer to General Govt. Debt Service (2008)	\$214,806	# of Establishments	\$3,008	\$5,867	\$22,865	\$31,439	\$214,806
Transfer to School CIP	\$0	N/A					\$0
Transfer to General Govt. CIP	\$1,115,704	# of Establishments	\$15,626	\$30,471	\$118,758	\$163,293	\$1,115,704
Transfer to Storm Drainage	\$88,946	# of Establishments	\$1,246	\$2,429	\$9,468	\$13,018	\$88,946
Transfer to Vehicle Replacement Fund	\$14,021	# of Establishments	\$196	\$383	\$1,492	\$2,052	\$14,021
Additional Anticipated Salary Savings( 2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Board Reserve	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Job Development Fund	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Salary Reserves	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Additional Anticipated Salary Savings (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Revenue Shortfall Contingency	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Early Retirement (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
VERIP One-Time Payout	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>\$14,098,542</b>						

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, EIGHTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
ALBEMARLE COUNTY SERVICE AUTHORITY WATER & SEWER						
Operating Expenses (1)	\$1,795,029	# of Establishments	\$455,042	\$237,577	\$189,810	\$384,649
<b>EXPENSES</b>						
			44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
COUNTY TOTALS BY LAND USE:	\$15,893,570		\$3,602,489	\$2,373,269	\$1,326,988	\$3,297,646
TOTAL COUNTY EXPENSES:	\$15,893,570		\$3,602,489	\$2,373,269	\$1,326,988	\$3,297,646
PERCENT OF TOTAL:	100%		22.67%	14.93%	8.35%	20.75%

	44-45 RETAIL TRADE	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES
TOTAL COUNTY REVENUE:	\$8,182,563	\$3,671,197	\$2,673,532	\$6,551,463
PERCENT OF TOTAL:	26.26%	11.78%	8.58%	21.02%
TOTAL COUNTY EXPENSES:	\$3,602,489	\$2,373,269	\$1,326,988	\$3,297,646
PERCENT OF TOTAL:	22.67%	14.93%	8.35%	20.75%
REVENUE TO EXPENSES	\$1.00 to \$0.44	\$1.00 to \$0.65	\$1.00 to \$0.50	\$1.00 to \$0.50
Ranking	2	7	3	4

Albemarle County Expenditures: commercial uses

**2007-2008 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, EIGHTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	55 MANAGEMENT	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>							
Operating Expenses (1)	\$1,795,029	# of Establishments	\$25,140	\$49,024	\$191,067	\$262,718	\$1,795,029
<b>EXPENSES</b>							
			55 MANAGEMENT	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
COUNTY TOTALS BY LAND USE:	\$15,893,570		\$288,706	\$714,468	\$2,194,470	\$2,097,286	\$15,893,570
TOTAL COUNTY EXPENSES:	\$15,893,570		\$288,706	\$714,468	\$2,194,470	\$2,097,286	\$15,893,570
PERCENT OF TOTAL:	100%		1.82%	4.50%	13.81%	13.20%	100.00%

55 MANAGEMENT	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
\$387,867	\$1,141,631	\$5,260,741	\$3,293,309	\$31,161,865
1.24%	3.66%	16.88%	10.57%	100.00%
\$288,706	\$714,468	\$2,194,470	\$2,097,286	\$15,893,570
1.82%	4.50%	13.81%	13.20%	100.00%
\$1.00 to \$0.74	\$1.00 to \$0.63	\$1.00 to \$0.42	\$1.00 to \$0.64	\$1.00 to \$0.51
8	5	1	6	

Albemarle County Allocation Methods: commercial uses

**2007-2008 Fiscal Year**

**ALLOCATION METHODS**

(The percentages calculated here are used to allocate county revenue and expenses)

	44.45	52	53	54	55	71	72	81	
Black text: from NAICS data Blue text: from County data	RETAIL TRADE	FINANCE & INSURANCE	REAL ESTATE	PROF, SCI & TECH SERVICES	MANAGEMENT	ARTS, ENRTAIN RECREATION	ACCOMMODATION & FOOD SERVICES	OTHER SERVICES	TOTAL
# of Establishments	362	189	151	306	20	39	152	209	1,428
# of Establishments %	14.23%	7.43%	5.94%	12.03%	0.79%	1.53%	5.97%	8.22%	56.13%
adjusted - % of Total	25.35%	13.24%	10.57%	21.43%	1.40%	2.73%	10.64%	14.64%	100.00%
# of Employees	1,400	3,226	664	3,392	467	1,247	2,879	1,795	15,070
# of Employees %	3.89%	8.96%	1.85%	9.43%	1.30%	3.47%	8.00%	4.99%	41.88%
adjusted - % of Total	9.29%	21.41%	4.41%	22.51%	3.10%	8.27%	19.10%	11.91%	100.00%
Payroll	\$74,620,000	\$215,747,000	\$23,763,000	\$250,247,000	\$26,426,000	\$37,274,000	\$41,383,000	\$72,029,000	\$741,489,000
Payroll %	5.15%	14.88%	1.64%	17.26%	1.82%	2.57%	2.86%	4.97%	51.16%
adjusted - % of Total	10.06%	29.10%	3.20%	33.75%	3.56%	5.03%	5.58%	9.71%	100.00%
Taxable Sales	\$906,794,263	\$0	\$19,362,870	\$7,262,925	\$0	\$7,582,330	\$141,351,524	\$22,573,101	\$1,104,927,013
Taxables Sales %	72.23%	0.00%	1.54%	0.58%	0.00%	0.60%	11.26%	1.80%	88.01%
adjusted - % of Total	82.07%	0.00%	1.75%	0.66%	0.00%	0.69%	12.79%	2.04%	100.00%
# Dealers	725	0	170	82	0	23	199	102	1,301
Dealers %	42.45%	0.00%	9.95%	4.80%	0.00%	1.35%	11.65%	5.97%	76.17%
adjusted - % of Total	55.73%	0.00%	13.07%	6.30%	0.00%	1.77%	15.30%	7.84%	100.00%
Business License Gross Receipts	\$1,189,052,733	\$43,561,745	\$231,273,779	\$472,164,795	\$136,292	\$44,507,780	\$442,815,447	\$70,000	\$2,423,582,571
Business License Gross Receipts %	27.75%	1.02%	5.40%	11.02%	0.00%	1.04%	10.33%	0.00%	56.55%
adjusted - % of Total	49.06%	1.80%	9.54%	19.48%	0.01%	1.84%	18.27%	0.00%	100.00%
Business License Fees	\$1,937,585	\$241,449	\$588,763	\$1,828,097	\$491	\$158,699	\$907,871	\$0	\$5,662,955
Business License Fees %	20.33%	2.53%	6.18%	19.18%	0.01%	1.66%	9.52%	0.00%	59.40%
adjusted - % of Total	34.22%	4.26%	10.40%	32.28%	0.01%	2.80%	16.03%	0.00%	100.00%
Retail Trade; Arts, Ent. Rec; Accommodation (ratio based on # establishments)	65.46%	0%	0%	0%	0%	7.05%	27.49%	0%	100.00%
(ratio based on taxable sales) alternate	76.56%	0%	0%	0%	0%	2.43%	21.01%	0%	100.00%
Arts, Ent. Rec; Accommodation (ratio based on payroll)	0%	0%	0%	0%	0%	47.39%	52.61%	0%	100.00%

## 1.2.2 - Land use costs: industrial uses

### Albemarle County Findings

	11 AGRICULTURE	21 MINING, QUARRYING	23 CONSTRUCTION	31-33 MANUFACTURING	42 WHOLESALE TRADE	48-49 TRANSPORTATION
<b>TOTAL COUNTY REVENUE:</b>	\$87,063	\$15,144	\$2,865,080	\$1,021,860	\$778,164	\$353,098
<b>PERCENT OF TOTAL:</b>	1.70%	0.30%	55.95%	19.96%	15.20%	6.90%
<b>TOTAL COUNTY EXPENSES:</b>	\$37,453	\$13,284	\$1,259,472	\$339,367	\$400,095	\$238,832
<b>PERCENT OF TOTAL:</b>	1.64%	0.58%	55.03%	14.83%	17.48%	10.44%
<b>REVENUE TO EXPENSES</b>	<b>\$1.00 to \$0.43</b>	<b>\$1.00 to \$0.88</b>	<b>\$1.00 to \$0.44</b>	<b>\$1.00 to \$0.33</b>	<b>\$1.00 to \$0.51</b>	<b>\$1.00 to \$0.68</b>

Albemarle County Allocation Methods: industrial uses

ALLOCATION METHODS							
(The percentages calculated here are used to allocate county revenue and expenses)							
	11	21	23	31-33	42	48-49	
	AGRICULTURE	MINING, QUARRYING	CONSTRUCTION	MANUFACTURING	WHOLESALE TRADE	TRANSPORTATION	TOTAL
Black text: from NAICS data Blue text: from County data							
# of Establishments	15	3	360	63	83	47	571
# of Establishments %	0.59%	0.12%	14.15%	2.48%	3.26%	1.85%	22.44%
adjusted - % of Total	2.63%	0.53%	63.05%	11.03%	14.54%	8.23%	100.00%
# of Employees	28	43	3,000	1,293	1,400	872	6,636
# of Employees %	0.08%	0.12%	8.34%	3.59%	3.89%	2.42%	18.44%
adjusted - % of Total	0.42%	0.65%	45.21%	19.48%	21.10%	13.14%	100.00%
Payroll	\$639,000	\$2,287,000	\$101,022,000	\$53,279,000	\$74,620,000	\$25,281,000	\$257,128,000
Payroll %	0.04%	0.16%	6.97%	3.68%	5.15%	1.74%	17.74%
adjusted - % of Total	0.25%	0.89%	39.29%	20.72%	29.02%	9.83%	100.00%
Taxable Sales	\$4,710,554	\$0	\$10,726,123	\$13,687,059	\$35,824,865	\$0	\$64,948,601
Taxables Sales %	0.38%	0.00%	0.85%	1.09%	2.85%	0.00%	5.17%
adjusted - % of Total	7.25%	0.00%	16.51%	21.07%	55.16%	0.00%	100.00%
# Dealers	19	0	26	60	79	0	184
Dealers %	1.11%	0.00%	1.52%	3.51%	4.63%	0.00%	10.77%
adjusted - % of Total	10.33%	0.00%	14.13%	32.61%	42.93%	0.00%	100.00%
Business License Gross Receipts	\$0	\$0	\$974,593,353	\$3,053,845	\$282,305,900	\$42,498,440	\$1,302,451,538
Business License Gross Receipts %	0.00%	0.00%	22.74%	0.07%	6.59%	0.99%	30.39%
adjusted - % of Total	0.00%	0.00%	74.83%	0.23%	21.67%	3.26%	100.00%
Business License Fees	\$0	\$0	\$1,452,017	\$11,251	\$186,676	\$148,059	\$1,798,003
Business License Fees%	0.00%	0.00%	15.23%	0.12%	1.96%	1.55%	18.86%
adjusted - % of Total	0.00%	0.00%	80.76%	0.63%	10.38%	8.23%	100.00%

### 1.2.3 - Land use costs: institutional uses

*Albemarle County Findings*

	56 ADMINISTRATIVE SUPPORT	61 EDUCATIONAL SERVICES	62 HEALTH CARE & SOCIAL ASSISTNC	92 PUBLIC ADMINISTRATION	99 UNCLASSIFIED
<b>TOTAL COUNTY REVENUE:</b>	\$1,870,136	\$1,365,448	\$4,416,522	\$1,599,499	\$36,749
PERCENT OF TOTAL:	22.39%	16.35%	52.87%	19.15%	0.44%
<b>TOTAL COUNTY EXPENSES:</b>	\$3,220,683	\$1,001,084	\$5,425,770	\$2,521,909	\$90,537
PERCENT OF TOTAL:	26.27%	8.17%	44.26%	20.57%	0.74%
<b>REVENUE TO EXPENSES</b>	<b>\$1.00 to \$1.72</b>	<b>\$1.00 to \$0.73</b>	<b>\$1.00 to \$1.23</b>	<b>\$1.00 to \$1.58</b>	<b>\$1.00 to \$2.46</b>



Albemarle County Allocation Methods: institutional uses

ALLOCATION METHODS						
(The percentages calculated here are used to allocate county revenue and expenses)						
Black text: from NAICS data Blue text: from County data	56	61	62	92	99	
	ADMINISTRATIVE SUPPORT	EDUCATIONAL SERVICES	HEALTH CARE & SOCIAL ASSISTNC	PUBLIC ADMINISTRATION	UNCLASSIFIED	TOTAL
# of Establishments	158	51	271	0	5	485
# of Establishments %	6.21%	2.00%	10.65%	0.00%	0.20%	19.06%
adjusted - % of Total	32.58%	10.52%	55.88%	0.00%	1.03%	100.00%
# of Employees	3,082	692	4,513	15,610	8	23,905
# of Employees %	8.56%	1.92%	12.54%	43.38%	0.02%	66.43%
adjusted - % of Total	12.89%	2.89%	18.88%	65.30%	0.03%	100.00%
Payroll	\$76,551,000	\$21,398,000	\$215,423,000	\$0	\$313,000	\$313,685,000
Payroll %	5.28%	1.48%	14.86%	0.00%	0.02%	21.64%
adjusted - % of Total	24.40%	6.82%	68.67%	0.00%	0.10%	100.00%
Taxable Sales	\$1,108,273	\$16,607,272	\$1,727,619	\$0	\$142,857	\$19,586,021
Taxables Sales %	0.09%	1.32%	0.14%	0.00%	0.01%	1.56%
adjusted - % of Total	5.66%	84.79%	8.82%	0.00%	0.73%	100.00%
# Dealers	23	9	26	0	9	67
Dealers %	1.35%	0.53%	1.52%	0.00%	0.53%	3.92%
adjusted - % of Total	34.33%	13.43%	38.81%	0.00%	13.43%	100.00%
Business License Gross Receipts	\$21,479,316	\$5,820,315	\$144,888,537	\$0	\$0	\$172,188,168
Business License Gross Receipts %	0.50%	0.14%	3.38%	0.00%	0.00%	4.02%
adjusted - % of Total	12.47%	3.38%	84.15%	0.00%	0.00%	100.00%
Business License Fees	\$173,771	\$15,186	\$594,739	\$0	\$0	\$783,697
Business License Fees%	1.82%	0.16%	6.24%	0.00%	0.00%	8.22%
adjusted - % of Total	22.17%	1.94%	75.89%	0.00%	0.00%	100.00%
Edu.Service; Health Care & Soc.Assist.% (ratio based on # establishments)	0.00%	15.84%	84.16%	0.00%	0.00%	100.00%

## 1.2.1 - Land use costs: commercial uses

### City of Charlottesville Revenues: commercial uses

#### **2006-2007 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, FIRST SHEET**

FY '07 ACTUAL REVENUE						
LINE ITEM TOTAL BROKEN DOWN BY LAND USE USING PERCENTAGES FROM ALLOCATION SECTION						
FROM "Proposed Fiscal Year 2007-2008 City of Charlottesville Operating & Capital Budget"						
"General Fund Revenue Detailed", pp. 21-24						
REVENUE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	51 INFORMATION	52 FINANCE & INSURANCE	53 REAL ESTATE
<b>LOCAL TAXES</b>						
Real Estate Taxes	\$10,493,735	# of Establishments	\$2,890,539	\$513,506	\$0	\$811,670
Personal Property Tax	\$839,219	# of Employees	\$250,680	\$69,526	\$42,747	\$21,721
Public Service Corporation Tax	\$162,275	# of Employees	\$48,473	\$13,444	\$8,266	\$4,200
Penalty/Interest on Delinquent Taxes	\$90,296	Taxable Sales	\$36,401	\$50	\$0	\$1,556
Utility Taxes (City Utilities and Electric)	\$6,185,576	# of Employees	\$1,847,668	\$512,449	\$315,072	\$160,095
Virginia Communications Sales and Use Tax	\$0	# of Employees	\$0	\$0	\$0	\$0
Franchise Taxes	\$198,305	Business License Fees	\$46,565	\$3,950	\$22,204	\$5,996
Tax on Bank Stock	\$74,111	# of Employees	\$22,137	\$6,140	\$3,775	\$1,918
Tax on Wills & Deeds	\$93,516	# of Employees	\$27,934	\$7,747	\$4,763	\$2,420
Sales & Use Tax	\$1,340,582	Taxable Sales	\$540,429	\$744	\$0	\$23,103
Rolling Stock Tax	\$2,298	# of Employees	\$686	\$190	\$117	\$59
Transient Room Tax	\$2,356,436	Accommodations/Food Services	\$0	\$0	\$0	\$0
Meals Tax	\$628,884	Accommodations/Food Services	\$0	\$0	\$0	\$0
Short Term Rental Tax	\$15,674	# of Establishments	\$4,317	\$767	\$0	\$1,212
Cigarette Tax	\$75,411	# of Employees	\$22,526	\$6,248	\$3,841	\$1,952
Recordation Tax Receipts	\$38,939	Taxable Sales	\$15,697	\$22	\$0	\$671
Vehicle Daily Rental Tax	\$16,199	# of Employees	\$4,839	\$1,342	\$825	\$419
<b>LICENSES AND PERMITS</b>						
Business & Professional Licenses	\$2,517,532	Business License Fees	\$591,158	\$50,150	\$281,881	\$76,116
Vehicle Licenses	\$108,284	# of Employees	\$32,345	\$8,971	\$5,516	\$2,803
Dog Licenses	\$0	# of Employees	\$0	\$0	\$0	\$0
Electrical, Heating and Mechanical Permits	\$22,533	# of Establishments	\$6,207	\$1,103	\$0	\$1,743
Building and Plumbing Permits	\$51,644	# of Establishments	\$14,226	\$2,527	\$0	\$3,995
Other Permits	\$196,808	Business License Fees	\$46,214	\$3,920	\$22,036	\$5,950

City of Charlottesville Revenues: commercial uses

**2006-2007 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, FIRST SHEET**

**FY '07 ACTUAL REVENUE**

LINE ITEM TOTAL BROKEN DOWN BY LAND USE USING PERCENTAGES FROM ALLOCATION SECTION

FROM "Proposed Fiscal Year 2007-2008 City of Charlottesville Operating & Capital Budget"  
"General Fund Revenue Detailed", pp. 21-24

REVENUE	ITEM TOTAL	ALLOCATION METHOD	54 PROF, SCI & TECH SERVICES	71 ARTS, ENTRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>LOCAL TAXES</b>							
Real Estate Taxes	\$10,493,735	# of Establishments	\$2,451,575	\$298,165	\$2,161,693	\$1,366,587	\$10,493,735
Personal Property Tax	\$839,219	# of Employees	\$131,762	\$18,944	\$225,984	\$77,857	\$839,219
Public Service Corporation Tax	\$162,275	# of Employees	\$25,478	\$3,663	\$43,697	\$15,055	\$162,275
Penalty/Interest on Delinquent Taxes	\$90,296	Taxable Sales	\$418	\$199	\$15,271	\$36,401	\$90,296
Utility Taxes (City Utilities and Electric)	\$6,185,576	# of Employees	\$971,168	\$139,626	\$1,665,643	\$573,855	\$6,185,576
Virginia Communications Sales and Use Tax	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Franchise Taxes	\$198,305	Business License Fees	\$93,104	\$1,417	\$16,005	\$9,064	\$198,305
Tax on Bank Stock	\$74,111	# of Employees	\$11,636	\$1,673	\$19,956	\$6,875	\$74,111
Tax on Wills & Deeds	\$93,516	# of Employees	\$14,682	\$2,111	\$25,182	\$8,676	\$93,516
Sales & Use Tax	\$1,340,582	Taxable Sales	\$6,205	\$2,951	\$226,719	\$540,429	\$1,340,582
Rolling Stock Tax	\$2,298	# of Employees	\$361	\$52	\$619	\$213	\$2,298
Transient Room Tax	\$2,356,436	Accommodations/Food Services	\$0	\$0	\$2,356,436	\$0	\$2,356,436
Meals Tax	\$628,884	Accommodations/Food Services	\$0	\$0	\$628,884	\$0	\$628,884
Short Term Rental Tax	\$15,674	# of Establishments	\$3,662	\$445	\$3,229	\$2,041	\$15,674
Cigarette Tax	\$75,411	# of Employees	\$11,840	\$1,702	\$20,307	\$6,996	\$75,411
Recordation Tax Receipts	\$38,939	Taxable Sales	\$180	\$86	\$6,585	\$15,697	\$38,939
Vehicle Daily Rental Tax	\$16,199	# of Employees	\$2,543	\$366	\$4,362	\$1,503	\$16,199
<b>LICENSES AND PERMITS</b>							
Business & Professional Licenses	\$2,517,532	Business License Fees	\$1,181,982	\$17,991	\$203,189	\$115,065	\$2,517,532
Vehicle Licenses	\$108,284	# of Employees	\$17,001	\$2,444	\$29,158	\$10,046	\$108,284
Dog Licenses	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Electrical, Heating and Mechanical Permits	\$22,533	# of Establishments	\$5,264	\$640	\$4,642	\$2,934	\$22,533
Building and Plumbing Permits	\$51,644	# of Establishments	\$12,065	\$1,467	\$10,639	\$6,726	\$51,644
Other Permits	\$196,808	Business License Fees	\$92,401	\$1,406	\$15,884	\$8,995	\$196,808

City of Charlottesville Revenues: commercial uses

**2006-2007 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, SECOND SHEET**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	51 INFORMATION	52 FINANCE & INSURANCE	53 REAL ESTATE
<b>INTERGOVERNMENTAL REVENUE</b>						
Federal Assistance (CDBG Admin., etc.)	\$0	# of Establishments	\$0	\$0	\$0	\$0
PPTRA Revenue (State Personal Property Tax)	\$0	# of Employees	\$0	\$0	\$0	\$0
State Highway Assistance	\$0	# of Employees	\$0	\$0	\$0	\$0
Reimbursement/Constitutional Offices	\$0	# of Employees	\$0	\$0	\$0	\$0
ABC Board (2007 and 2008 only)	\$6,268	Retail; Arts/Ent; Accom/Food	\$3,386	\$0	\$0	\$0
Jefferson Area Drug Enforcement (JADE)	\$7,029	# of Employees	\$2,100	\$582	\$358	\$182
School Resource Officers (City Schools)	\$0	# of Employees	\$0	\$0	\$0	\$0
Regional Library Administrative Fee	\$14,037	# of Employees	\$4,193	\$1,163	\$715	\$363
Fire Department Ops (Albemarle County)	\$50,977	# of Employees	\$15,227	\$4,223	\$2,597	\$1,319
Juvenile & Domestic Relations Court Operations (Albemarle County)	\$6,515	# of Employees	\$1,946	\$540	\$332	\$169
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	\$0	# of Employees	\$0	\$0	\$0	\$0
Magistrate's Office (Albemarle County)	\$688	# of Employees	\$205	\$57	\$35	\$18
Commission on Children and Families (Albemarle County) (2007 and 2008 only)	\$11,243	# of Employees	\$3,358	\$931	\$573	\$291
Juvenile Justice Services (Albemarle County) (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Payments In Lieu Of Taxes (Housing Authority)	\$0	# of Employees	\$0	\$0	\$0	\$0
Fire Department Ops (UVA)	\$0	N/A				
Service Charge (UVA)	\$0	N/A				
Trolley Assistance (2007 only)	\$0	N/A				
Property Maintenance (UVA)	\$0	N/A				
<b>FINES</b>						
Parking Fines	\$62,985	# of Employees	\$18,814	\$5,218	\$3,208	\$1,630
<b>CHARGES FOR SERVICES</b>						
Property Transfer Fees	\$322	# of Establishments	\$89	\$16	\$0	\$25
City Sheriff's Fees	\$691	# of Employees	\$206	\$57	\$35	\$18
Zoning Appeal Fees	\$372	# of Establishments	\$103	\$18	\$0	\$29
Court Revenue (Circ/Genl Dist Cts)	\$77,884	# of Employees	\$23,264	\$6,452	\$3,967	\$2,016
Parking Meter Receipts	\$12,748	# of Employees	\$3,808	\$1,056	\$649	\$330
Parking Garage Revenue	\$153,929	# of Employees	\$45,980	\$12,752	\$7,841	\$3,984
Internal City Services	\$119,568	# of Employees	\$35,716	\$9,906	\$6,090	\$3,095
Utility Cut Permits	\$148,890	# of Establishments	\$41,012	\$7,286	\$0	\$11,516
Recreation Income	\$77,584	# of Employees	\$23,175	\$6,428	\$3,952	\$2,008
E-911 Service Charge (2007 only)	\$31,578	# of Employees	\$9,432	\$2,616	\$1,608	\$817
Cemetery Income	\$4,699	# of Employees	\$1,403	\$389	\$239	\$122
Reimbursable Overtime	\$90,166	# of Employees	\$26,933	\$7,470	\$4,593	\$2,334

City of Charlottesville Revenues: commercial uses

**2006-2007 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, SECOND SHEET**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	54 PROF, SCI & TECH SERVICES	71 ARTS, ENTRTAIN & RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal Assistance (CDBG Admin., etc.)	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
PPTRA Revenue (State Personal Property Tax)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
State Highway Assistance	\$0	# of Employees	N/A	N/A	\$0	\$0	\$0
Reimbursement/Constitutional Offices	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
ABC Board (2007 and 2008 only)	\$6,268	Retail; Arts/Ent; Accom/Food	\$0	\$349	\$2,532	\$0	\$6,268
Jefferson Area Drug Enforcement (JADE)	\$7,029	# of Employees	\$1,104	\$159	\$1,893	\$652	\$7,029
School Resource Officers (City Schools)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Regional Library Administrative Fee	\$14,037	# of Employees	\$2,204	\$317	\$3,780	\$1,302	\$14,037
Fire Department Ops (Albemarle County)	\$50,977	# of Employees	\$8,004	\$1,151	\$13,727	\$4,729	\$50,977
Juvenile & Domestic Relations Court Operations (Albemarle County)	\$6,515	# of Employees	\$1,023	\$147	\$1,754	\$604	\$6,515
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Magistrate's Office (Albemarle County)	\$688	# of Employees	\$108	\$16	\$185	\$64	\$688
Commission on Children and Families (Albemarle County) (2007 and 2008 only)	\$11,243	# of Employees	\$1,765	\$254	\$3,027	\$1,043	\$11,243
Juvenile Justice Services (Albemarle County) (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Payments In Lieu Of Taxes (Housing Authority)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Fire Department Ops (UVA)	\$0	N/A				\$0	\$0
Service Charge (UVA)	\$0	N/A				\$0	\$0
Trolley Assistance (2007 only)	\$0	N/A				\$0	\$0
Property Maintenance (UVA)	\$0	N/A				\$0	\$0
<b>FINES</b>							
Parking Fines	\$62,985	# of Employees	\$9,889	\$1,422	\$16,961	\$5,843	\$62,985
<b>CHARGES FOR SERVICES</b>							
Property Transfer Fees	\$322	# of Establishments	\$75	\$9	\$66	\$42	\$322
City Sheriff's Fees	\$691	# of Employees	\$108	\$16	\$186	\$64	\$691
Zoning Appeal Fees	\$372	# of Establishments	\$87	\$11	\$77	\$48	\$372
Court Revenue (Circ/Genl Dist Cts)	\$77,884	# of Employees	\$12,228	\$1,758	\$20,972	\$7,226	\$77,884
Parking Meter Receipts	\$12,748	# of Employees	\$2,002	\$288	\$3,433	\$1,183	\$12,748
Parking Garage Revenue	\$153,929	# of Employees	\$24,168	\$3,475	\$41,450	\$14,280	\$153,929
Internal City Services	\$119,568	# of Employees	\$18,773	\$2,699	\$32,197	\$11,093	\$119,568
Utility Cut Permits	\$148,890	# of Establishments	\$34,784	\$4,230	\$30,671	\$19,390	\$148,890
Recreation Income	\$77,584	# of Employees	\$12,181	\$1,751	\$20,892	\$7,198	\$77,584
E-911 Service Charge (2007 only)	\$31,578	# of Employees	\$4,958	\$713	\$8,503	\$2,930	\$31,578
Cemetery Income	\$4,699	# of Employees	\$738	\$106	\$1,265	\$436	\$4,699
Reimbursable Overtime	\$90,166	# of Employees	\$14,157	\$2,035	\$24,280	\$8,365	\$90,166

City of Charlottesville Revenues: commercial uses

**2006-2007 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, THIRD SHEET**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	51 INFORMATION	52 FINANCE & INSURANCE	53 REAL ESTATE
<b>CHARGES FOR SERVICES</b>						
Parking Permit Fees	\$9,233	# of Employees	\$2,758	\$765	\$470	\$239
Payment in Lieu of Taxes: Utilities	\$568,450	# of Establishments	\$156,582	\$27,817	\$0	\$43,969
Indirect Cost Recovery	\$0	# of Establishments	\$0	\$0	\$0	\$0
Waste Disposal Fees	\$136,836	# of Establishments	\$37,692	\$6,696	\$0	\$10,584
EMS/Ambulance Service (2007 and 2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Other Charges and Fees for Services	\$27,194	# of Establishments	\$7,491	\$1,331	\$0	\$2,103
<b>MISCELLANEOUS REVENUE</b>						
Interest Earned	\$253,577	Taxable Sales	\$102,225	\$141	\$0	\$4,370
Rent	\$27,637	# of Establishments	\$7,613	\$1,352	\$0	\$2,138
Hedgerow Property Revenue (Parking and Rent)	\$21,428	# of Establishments	\$5,902	\$1,049	\$0	\$1,657
Refund of Prior Years' Expenditures	\$7,046	# of Establishments	\$1,941	\$345	\$0	\$545
Parking Garage Maintenance	\$6,509	# of Employees	\$1,944	\$539	\$332	\$168
Other Miscellaneous Revenue	\$64,007	Taxable Sales	\$25,803	\$36	\$0	\$1,103
COUNTY FIRE SERVICE FEES TRANSFERED TO DEBT SERVICE F	\$34,366	# of Employees	\$10,265	\$2,847	\$1,750	\$889
FY 2008 CARRYOVER (EMS/AMBULANCE SERVICE)	\$0	# of Employees	\$0	\$0	\$0	\$0
CITY/COUNTY REVENUE SHARING: OPERATING BUDGET	\$1,530,099	Taxable Sales	\$616,830	\$849	\$0	\$26,369
<b>DESIGNATED REVENUE</b>						
Contractual Services: Pupil Transportation	\$0	N/A				
Contractual Services: School Building Maintenance	\$0	N/A				
City/County Revenue Sharing: Transfer to Capital Improvement Program	\$796,299	# of Establishments	\$219,344	\$38,966	\$0	\$61,592
City/County Revenue Sharing: Transfer to Facilities Repair Fund	\$108,095	# of Establishments	\$29,775	\$5,290	\$0	\$8,361
City/County Revenue Sharing: Transfer to Equipment Replacement Fund	\$0	# of Establishments	\$0	\$0	\$0	\$0
Meals Tax Revenue: Transfer to Debt Service Fund	\$209,628	# of Establishments	\$57,743	\$10,258	\$0	\$16,214
<b>TOTAL CITY BUDGET</b>	<b>\$30,186,832</b>		<b>\$7,993,299</b>	<b>\$1,368,340</b>	<b>\$750,492</b>	<b>\$1,338,273</b>
<b>UTILITY OPERATIONS</b>						
Operating Revenues	\$2,016,970	# of Employees	\$602,481	\$167,098	\$102,738	\$52,203

City of Charlottesville Revenues: commercial uses

**2006-2007 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, THIRD SHEET**

REVENUE	ITEM TOTAL	ALLOCATION METHOD	54 PROF, SCI & TECH SERVICES	71 ARTS, ENTRTAIN & RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
Parking Permit Fees	\$9,233	# of Employees	\$1,450	\$208	\$2,486	\$857	\$9,233
Payment in Lieu of Taxes: Utilities	\$568,450	# of Establishments	\$132,803	\$16,152	\$117,100	\$74,029	\$568,450
Indirect Cost Recovery	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Waste Disposal Fees	\$136,836	# of Establishments	\$31,968	\$3,888	\$28,188	\$17,820	\$136,836
EMS/Ambulance Service (2007 and 2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Other Charges and Fees for Services	\$27,194	# of Establishments	\$6,353	\$773	\$5,602	\$3,541	\$27,194
<b>MISCELLANEOUS REVENUE</b>							
Interest Earned	\$253,577	Taxable Sales	\$1,174	\$558	\$42,885	\$102,225	\$253,577
Rent	\$27,637	# of Establishments	\$6,457	\$785	\$5,693	\$3,599	\$27,637
Hedgerow Property Revenue (Parking and Rent)	\$21,428	# of Establishments	\$5,006	\$609	\$4,414	\$2,791	\$21,428
Refund of Prior Years' Expenditures	\$7,046	# of Establishments	\$1,646	\$200	\$1,451	\$918	\$7,046
Parking Garage Maintenance	\$6,509	# of Employees	\$1,022	\$147	\$1,753	\$604	\$6,509
Other Miscellaneous Revenue	\$64,007	Taxable Sales	\$296	\$141	\$10,825	\$25,803	\$64,007
COUNTY FIRE SERVICE FEES TRANSFERED TO DEBT SERVICE F	\$34,366	# of Employees	\$5,396	\$776	\$9,254	\$3,188	\$34,366
FY 2008 CARRYOVER (EMS/AMBULANCE SERVICE)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
CITY/COUNTY REVENUE SHARING: OPERATING BUDGET	\$1,530,099	Taxable Sales	\$7,083	\$3,368	\$258,770	\$616,830	\$1,530,099
<b>DESIGNATED REVENUE</b>							
Contractual Services: Pupil Transportation	\$0	N/A					\$0
Contractual Services: School Building Maintenance	\$0	N/A					\$0
City/County Revenue Sharing: Transfer to Capital Improvement Program	\$796,299	# of Establishments	\$186,034	\$22,626	\$164,036	\$103,701	\$796,299
City/County Revenue Sharing: Transfer to Facilities Repair Fund	\$108,095	# of Establishments	\$25,253	\$3,071	\$22,267	\$14,077	\$108,095
City/County Revenue Sharing: Transfer to Equipment Replacement Fund	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Meals Tax Revenue: Transfer to Debt Service Fund	\$209,628	# of Establishments	\$48,974	\$5,956	\$43,183	\$27,300	\$209,628
<b>TOTAL CITY BUDGET</b>	<b>\$30,186,832</b>		<b>\$5,642,705</b>	<b>\$575,652</b>	<b>\$8,629,987</b>	<b>\$3,888,953</b>	<b>\$30,186,832</b>
<b>UTILITY OPERATIONS</b>							
Operating Revenues	\$2,016,970	# of Employees	\$316,675	\$45,529	\$543,127	\$187,121	\$2,016,970

City of Charlottesville Revenues: commercial uses

**2006-2007 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, FOURTH SHEET**

REVENUE		44-45	51	52	53
				FINANCE &	
		RETAIL TRADE	INFORMATION	INSURANCE	REAL ESTATE
TOTAL CITY REVENUES:	\$30,186,832	\$7,993,299	\$1,368,340	\$750,492	\$1,338,273
UTILITY REVENUES:	\$2,016,970	\$602,481	\$167,098	\$102,738	\$52,203
<b>TOTAL REVENUE:</b>	<b>\$32,203,802</b>	<b>\$8,595,780</b>	<b>\$1,535,437</b>	<b>\$853,229</b>	<b>\$1,390,476</b>
PERCENT OF TOTAL:	100%	26.69%	4.77%	2.65%	4.32%



City of Charlottesville Revenues: commercial uses

**2006-2007 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, FOURTH SHEET**

REVENUE		54	71	72	81	TOTAL
		PROF, SCI & TECH SERVICES	ARTS, ENRTAIN RECREATION	ACCOMMODATION & FOOD SERVICES	OTHER SERVICES	
TOTAL CITY REVENUES:	\$30,186,832	\$5,642,705	\$575,652	\$8,629,987	\$3,888,953	\$30,186,832
UTILITY REVENUES:	\$2,016,970	\$316,675	\$45,529	\$543,127	\$187,121	\$2,016,970
<b>TOTAL REVENUE:</b>	<b>\$32,203,802</b>	<b>\$5,959,380</b>	<b>\$621,181</b>	<b>\$9,173,114</b>	<b>\$4,076,073</b>	<b>\$32,203,802</b>
PERCENT OF TOTAL:	100%	18.51%	1.93%	28.48%	12.66%	100%

City of Charlottesville Expenditures: commercial uses

**2006-2007 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, FIFTH SHEET**

**FY '07 ACTUAL EXPENDITURES**

LINE ITEM TOTAL BROKEN DOWN BY LAND USE USING PERCENTAGES FROM ALLOCATION SECTION

FROM "Proposed Fiscal Year 2007-2008 City of Charlottesville Operating & Capital Budget"  
"Expenditures Detailed " pg 25-26

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	51 INFORMATION	52 FINANCE & INSURANCE	53 REAL ESTATE
<b>MANAGEMENT</b>						
Council Priority Initiatives: Unallocated (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Council Priority Initiatives: Reserved for SPCA (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Council Priority Initiatives: Reserved for QCC (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Council Priority Initiatives: Workforce Initiatives (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Council Priority Initiatives (2007 and 2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
Council Reserve (2007)	\$1,357	# of Establishments	\$374	\$66	\$0	\$105
Mayor and City Council	\$24,255	# of Employees	\$7,245	\$2,009	\$1,235	\$628
Office of the City Manager/Administration and Communications	\$138,882	# of Establishments	\$38,256	\$6,796	\$0	\$10,742
Office of the City Manager/ Office of Economic Development	\$65,362	# of Establishments	\$18,004	\$3,198	\$0	\$5,056
City Attorney	\$70,080	# of Employees	\$20,933	\$5,806	\$3,570	\$1,814
General Registrar	\$39,935	# of Employees	\$11,929	\$3,308	\$2,034	\$1,034
Organizational Memberships	\$14,936	# of Employees	\$4,461	\$1,237	\$761	\$387
<b>NON-DEPARTMENTAL ACTIVITIES</b>						
Non-Departmental Activities	\$6,509	# of Establishments	\$1,793	\$318	\$0	\$503
<b>DEBT SERVICE PAYMENT</b>						
General Fund Contribution	\$1,323,654	Taxable Sales	\$533,605	\$735	\$0	\$22,812
General Fund Contribution - Fire Apparatus	\$32,543	# of Establishments	\$8,964	\$1,592	\$0	\$2,517
County Fire Service Fee Contribution	\$34,366	# of Establishments	\$9,466	\$1,682	\$0	\$2,658
<b>FUND BALANCE TARGET ADJUSTMENT</b>						
Fund Balance Target Adjustment	\$0	Taxable Sales	\$0	\$0	\$0	\$0
<b>EMPLOYEE COMPENSATION AND TRAINING</b>						
Compensation	\$0	# of Employees	\$0	\$0	\$0	\$0
Salary Accrual (2008/2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0
City Wide Attrition Savings (2007/2008 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0
City Wide Market Rate Adjustments (2007/2008 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0
Police Department Adjustments (2007 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0
Fire Department Adjustments (2007 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0
Unemployment Compensation	\$5,332	# of Employees	\$1,593	\$442	\$272	\$138
Corporate Training Fund	\$6,717	# of Employees	\$2,006	\$556	\$342	\$174
Miscellaneous Expenses	\$45,221	# of Employees	\$13,508	\$3,746	\$2,303	\$1,170

*City of Charlottesville Expenditures: commercial uses*

**2006-2007 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, FIFTH SHEET**

**FY '07 ACTUAL EXPENDITURES**

LINE ITEM TOTAL BROKEN DOWN BY LAND USE USING PERCENTAGES FROM ALLOCATION SECTION

FROM "Proposed Fiscal Year 2007-2008 City of Charlottesville Operating & Capital Budget"

"Expenditures Detailed " pg 25-26

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	54 PROF, SCI & TECH SERVICES	71 ARTS, ENTRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>MANAGEMENT</b>							
Council Priority Initiatives: Unallocated (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives: Reserved for SPCA (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives: Reserved for QCC (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives: Workforce Initiatives (2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Council Priority Initiatives (2007 and 2008 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Council Reserve (2007)	\$1,357	# of Establishments	\$317	\$39	\$279	\$177	\$1,357
Mayor and City Council	\$24,255	# of Employees	\$3,808	\$548	\$6,531	\$2,250	\$24,255
Office of the City Manager/Administration and Communications	\$138,882	# of Establishments	\$32,446	\$3,946	\$28,609	\$18,086	\$138,882
Office of the City Manager/ Office of Economic Development	\$65,362	# of Establishments	\$15,270	\$1,857	\$13,464	\$8,512	\$65,362
City Attorney	\$70,080	# of Employees	\$11,003	\$1,582	\$18,871	\$6,502	\$70,080
General Registrar	\$39,935	# of Employees	\$6,270	\$901	\$10,754	\$3,705	\$39,935
Organizational Memberships	\$14,936	# of Employees	\$2,345	\$337	\$4,022	\$1,386	\$14,936
<b>NON-DEPARTMENTAL ACTIVITIES</b>							
Non-Departmental Activities	\$6,509	# of Establishments	\$1,521	\$185	\$1,341	\$848	\$6,509
<b>DEBT SERVICE PAYMENT</b>							
General Fund Contribution	\$1,323,654	Taxable Sales	\$6,127	\$2,914	\$223,856	\$533,605	\$1,323,654
General Fund Contribution - Fire Apparatus	\$32,543	# of Establishments	\$7,603	\$925	\$6,704	\$4,238	\$32,543
County Fire Service Fee Contribution	\$34,366	# of Establishments	\$8,029	\$976	\$7,079	\$4,475	\$34,366
<b>FUND BALANCE TARGET ADJUSTMENT</b>							
Fund Balance Target Adjustment	\$0	Taxable Sales	\$0	\$0	\$0	\$0	\$0
<b>EMPLOYEE COMPENSATION AND TRAINING</b>							
Compensation	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
Salary Accrual (2008/2009 only)	\$0	# of Employees	\$0	\$0	\$0	\$0	\$0
City Wide Attrition Savings (2007/2008 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0	\$0
City Wide Market Rate Adjustments (2007/2008 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0	\$0
Police Department Adjustments (2007 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0	\$0
Fire Department Adjustments (2007 only)	\$0	Taxable Sales	\$0	\$0	\$0	\$0	\$0
Unemployment Compensation	\$5,332	# of Employees	\$837	\$120	\$1,436	\$495	\$5,332
Corporate Training Fund	\$6,717	# of Employees	\$1,055	\$152	\$1,809	\$623	\$6,717
Miscellaneous Expenses	\$45,221	# of Employees	\$7,100	\$1,021	\$12,177	\$4,195	\$45,221

City of Charlottesville Expenditures: commercial uses

**2006-2007 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, SIXTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44.45 RETAIL TRADE	51 INFORMATION	52 FINANCE & INSURANCE	53 REAL ESTATE
<b>INTERNAL SERVICES</b>						
Business Services (2007 only)	\$31,215	# of Establishments	\$8,598	\$1,528	\$0	\$2,414
Finance Department: Purchasing/Risk Management/Warehouse	\$9,848	# of Establishments	\$2,713	\$482	\$0	\$762
Human Resources	\$101,181	# of Employees	\$30,223	\$8,382	\$5,154	\$2,619
Information Technology	\$0	Information	\$0	\$0	\$0	\$0
<b>FINANCIAL SERVICES</b>						
Commissioner of the Revenue	\$120,480	# of Establishments	\$33,187	\$5,896	\$0	\$9,319
Finance Dept.: Administrative/Real Estate Assessment/Utility Billing O	\$219,159	# of Establishments	\$60,368	\$10,724	\$0	\$16,951
Treasurer	\$141,641	# of Establishments	\$39,015	\$6,931	\$0	\$10,956
<b>HEALTHY FAMILIES &amp; COMMUNITY</b>						
Charlottesville Albemarle Convention & Visitors Bureau	\$62,143	# of Employees	\$18,562	\$5,148	\$3,165	\$1,608
Comprehensive Services Act	\$272,819	# of Employees	\$81,493	\$22,602	\$13,896	\$7,061
Community Attention	\$22,330	# of Employees	\$6,670	\$1,850	\$1,137	\$578
Community Events and Festivals	\$10,478	# of Employees	\$3,130	\$868	\$534	\$271
Contributions to Children, Youth and Family Programs	\$369,303	# of Employees	\$110,313	\$30,595	\$18,811	\$9,558
Contributions to Education and the Arts	\$191,508	# of Employees	\$57,205	\$15,866	\$9,755	\$4,957
Department of Social Services	\$330,675	# of Employees	\$98,775	\$27,395	\$16,843	\$8,559
Housing Programs and Tax Relief	\$145,655	# of Employees	\$43,508	\$12,067	\$7,419	\$3,770
Neighborhood Development Services	\$311,999	# of Employees	\$93,196	\$25,848	\$15,892	\$8,075
Parks and Recreation	\$813,051	# of Employees	\$242,863	\$67,358	\$41,414	\$21,043
<b>INFRASTRUCTURE AND TRANSPORTATION</b>						
Public Works: Administration, Facilities Management & Maint., HVAC	\$268,022	# of Establishments	\$73,828	\$13,116	\$0	\$20,731
Public Works: Public Service	\$867,440	# of Employees	\$259,110	\$71,864	\$44,184	\$22,451
Public Works: Transit/JAUNT	\$852,604	# of Employees	\$254,678	\$70,635	\$43,429	\$22,067
Public Works: Utilities	\$0	# of Establishments	\$0	\$0	\$0	\$0
<b>PUBLIC SAFETY AND JUSTICE</b>						
City Sheriff	\$119,787	# of Establishments	\$32,996	\$5,862	\$0	\$9,265
Commonwealth's Attorney	\$90,682	# of Employees	\$27,087	\$7,513	\$4,619	\$2,347
Contributions to Programs Supporting Public Safety & Justice	\$761,848	# of Employees	\$227,569	\$63,116	\$38,806	\$19,718
Courts and Other Support Services	\$120,649	# of Employees	\$36,039	\$9,995	\$6,145	\$3,123
Fire Department Operations	\$1,060,336	# of Establishments	\$292,074	\$51,887	\$0	\$82,015
Police Department	\$1,643,334	# of Establishments	\$452,663	\$80,416	\$0	\$127,109

City of Charlottesville Expenditures: commercial uses

**2006-2007 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, SIXTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	54 PROF, SCI & TECH SERVICES	71 ARTS, ENTRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>INTERNAL SERVICES</b>							
Business Services (2007 only)	\$31,215	# of Establishments	\$7,293	\$887	\$6,430	\$4,065	\$31,215
Finance Department: Purchasing/Risk Management/Warehouse	\$9,848	# of Establishments	\$2,301	\$280	\$2,029	\$1,282	\$9,848
Human Resources	\$101,181	# of Employees	\$15,886	\$2,284	\$27,246	\$9,387	\$101,181
Information Technology	\$0	Information	\$0	\$0	\$0	\$0	\$0
<b>FINANCIAL SERVICES</b>							
Commissioner of the Revenue	\$120,480	# of Establishments	\$28,147	\$3,423	\$24,819	\$15,690	\$120,480
Finance Dept.: Administrative/Real Estate Assessment/Utility Billing O	\$219,159	# of Establishments	\$51,200	\$6,227	\$45,146	\$28,541	\$219,159
Treasurer	\$141,641	# of Establishments	\$33,090	\$4,025	\$29,178	\$18,446	\$141,641
<b>HEALTHY FAMILIES &amp; COMMUNITY</b>							
Charlottesville Albemarle Convention & Visitors Bureau	\$62,143	# of Employees	\$9,757	\$1,403	\$16,734	\$5,765	\$62,143
Comprehensive Services Act	\$272,819	# of Employees	\$42,834	\$6,158	\$73,464	\$25,310	\$272,819
Community Attention	\$22,330	# of Employees	\$3,506	\$504	\$6,013	\$2,072	\$22,330
Community Events and Festivals	\$10,478	# of Employees	\$1,645	\$237	\$2,822	\$972	\$10,478
Contributions to Children, Youth and Family Programs	\$369,303	# of Employees	\$57,983	\$8,336	\$99,445	\$34,261	\$369,303
Contributions to Education and the Arts	\$191,508	# of Employees	\$30,068	\$4,323	\$51,569	\$17,767	\$191,508
Department of Social Services	\$330,675	# of Employees	\$51,918	\$7,464	\$89,044	\$30,678	\$330,675
Housing Programs and Tax Relief	\$145,655	# of Employees	\$22,869	\$3,288	\$39,222	\$13,513	\$145,655
Neighborhood Development Services	\$311,999	# of Employees	\$48,986	\$7,043	\$84,015	\$28,945	\$311,999
Parks and Recreation	\$813,051	# of Employees	\$127,653	\$18,353	\$218,937	\$75,429	\$813,051
<b>INFRASTRUCTURE AND TRANSPORTATION</b>							
Public Works: Administration, Facilities Management & Maint., HVAC	\$268,022	# of Establishments	\$62,616	\$7,615	\$55,212	\$34,904	\$268,022
Public Works: Public Service	\$867,440	# of Employees	\$136,193	\$19,581	\$233,583	\$80,475	\$867,440
Public Works: Transit/JAUNT	\$852,604	# of Employees	\$133,863	\$19,246	\$229,588	\$79,099	\$852,604
Public Works: Utilities	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
<b>PUBLIC SAFETY AND JUSTICE</b>							
City Sheriff	\$119,787	# of Establishments	\$27,985	\$3,404	\$24,676	\$15,600	\$119,787
Commonwealth's Attorney	\$90,682	# of Employees	\$14,238	\$2,047	\$24,419	\$8,413	\$90,682
Contributions to Programs Supporting Public Safety & Justice	\$761,848	# of Employees	\$119,614	\$17,197	\$205,149	\$70,679	\$761,848
Courts and Other Support Services	\$120,649	# of Employees	\$18,943	\$2,723	\$32,488	\$11,193	\$120,649
Fire Department Operations	\$1,060,336	# of Establishments	\$247,719	\$30,128	\$218,428	\$138,086	\$1,060,336
Police Department	\$1,643,334	# of Establishments	\$383,920	\$46,693	\$338,524	\$214,010	\$1,643,334

City of Charlottesville Expenditures: commercial uses

**2006-2007 Fiscal Year – 1<sup>ST</sup> group of 4 commercial uses, SEVENTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	44-45 RETAIL TRADE	51 INFORMATION	52 FINANCE & INSURANCE	53 REAL ESTATE
<b>DESIGNATED EXPENDITURES</b>						
Contractual Services: Pupil Transportation	\$0	N/A				
Contractual Services: School Building Maintenance	\$0	N/A				
Transfer to Capital Improvements Program Fund	\$2,835,658	# of Establishments	\$781,093	\$138,761	\$0	\$219,333
Transfer to Facilities Repair Fund	\$0	# of Establishments	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Fund	\$0	N/A				
Transfer to Debt Service Fund	\$372,327	# of Establishments	\$102,559	\$18,220	\$0	\$28,799
Transfer to Misc. Funds	\$17,685	# of Establishments	\$4,871	\$865	\$0	\$1,368
<b>TOTAL CITY BUDGET</b>	<b>\$13,973,004</b>		<b>\$4,146,521</b>	<b>\$807,385</b>	<b>\$281,826</b>	<b>\$716,669</b>
<b>UTILITY OPERATIONS</b>						
Operating Expenses	\$2,016,970	# of Employees	\$602,481	\$167,098	\$102,738	\$52,203
<b>EXPENSES</b>						
			44-45	51	52	53
			RETAIL TRADE	INFORMATION	FINANCE & INSURANCE	REAL ESTATE
TOTAL CITY EXPENSES:	\$13,973,004		\$4,146,521	\$807,385	\$281,826	\$716,669
UTILITY EXPENSES:	\$2,016,970		\$602,481	\$167,098	\$102,738	\$52,203
<b>TOTAL EXPENSES:</b>	<b>\$15,989,974</b>		<b>\$4,749,001</b>	<b>\$974,482</b>	<b>\$384,564</b>	<b>\$768,872</b>
PERCENT OF TOTAL:	100%		29.70%	6.09%	2.41%	4.81%
=====						

City of Charlottesville Expenditures: commercial uses

**2006-2007 Fiscal Year – 2<sup>nd</sup> group of 4 commercial uses, SEVENTH SHEET**

EXPENDITURE	ITEM TOTAL	ALLOCATION METHOD	54 PROF, SCI & TECH SERVICES	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>DESIGNATED EXPENDITURES</b>							
Contractual Services: Pupil Transportation	\$0	N/A					\$0
Contractual Services: School Building Maintenance	\$0	N/A					\$0
Transfer to Capital Improvements Program Fund	\$2,835,658	# of Establishments	\$662,474	\$80,571	\$584,141	\$369,285	\$2,835,658
Transfer to Facilities Repair Fund	\$0	# of Establishments	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Fund	\$0	N/A					\$0
Transfer to Debt Service Fund	\$372,327	# of Establishments	\$86,984	\$10,579	\$76,699	\$48,488	\$372,327
Transfer to Misc. Funds	\$17,685	# of Establishments	\$4,132	\$502	\$3,643	\$2,303	\$17,685
<b>TOTAL CITY BUDGET</b>	<b>\$13,973,004</b>		<b>\$2,537,652</b>	<b>\$330,165</b>	<b>\$3,179,738</b>	<b>\$1,973,916</b>	<b>\$13,973,004</b>
<b>UTILITY OPERATIONS</b>							
Operating Expenses	\$2,016,970	# of Employees	\$316,675	\$45,529	\$543,127	\$187,121	\$2,016,970
<b>EXPENSES</b>							
			54 PROF, SCI & TECH SERVICES	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
TOTAL CITY EXPENSES:	\$13,973,004		\$2,537,652	\$330,165	\$3,179,738	\$1,973,916	\$13,973,004
UTILITY EXPENSES:	\$2,016,970		\$316,675	\$45,529	\$543,127	\$187,121	\$2,016,970
<b>TOTAL EXPENSES:</b>	<b>\$15,989,974</b>		<b>\$2,854,327</b>	<b>\$375,693</b>	<b>\$3,722,865</b>	<b>\$2,161,037</b>	<b>\$15,989,974</b>
PERCENT OF TOTAL:	100%		17.85%	2.35%	23.28%	13.51%	100.00%

City of Charlottesville Expenditures: commercial uses

**2006-2007 Fiscal Year findings – cost-revenue ratios**

	44.45 RETAIL TRADE	51 INFORMATION	52 FINANCE & INSURANCE	53 REAL ESTATE	54 PROF, SCI & TECH SERVICES	71 ARTS, ENRTAIN RECREATION	72 ACCOMMODATION & FOOD SERVICES	81 OTHER SERVICES	TOTAL
<b>TOTAL REVENUE:</b>	\$8,528,431	\$1,523,371	\$1,097,626	\$1,371,459	\$5,902,151	\$614,091	\$9,122,603	\$4,044,070	\$32,203,802
<b>PERCENT OF TOTAL:</b>	26.48%	4.73%	3.41%	4.26%	18.33%	1.91%	28.33%	12.56%	100.00%
<b>TOTAL EXPENSES:</b>	\$4,711,060	\$967,640	\$522,202	\$758,112	\$2,822,039	\$371,638	\$3,694,346	\$2,142,937	\$15,989,974
<b>PERCENT OF TOTAL:</b>	29.46%	6.05%	3.27%	4.74%	17.65%	2.32%	23.10%	13.40%	100.00%
<b>REVENUE TO EXPENSES</b>	<b>\$1.00 to \$0.55</b>	<b>\$1.00 to \$0.64</b>	<b>\$1.00 to \$0.48</b>	<b>\$1.00 to \$0.55</b>	<b>\$1.00 to \$0.48</b>	<b>\$1.00 to \$0.61</b>	<b>\$1.00 to \$0.40</b>	<b>\$1.00 to \$0.53</b>	<b>\$1.00 to \$0.50</b>
<b>Ranking</b>	6	8	2	5	3	7	1	4	



City of Charlottesville Allocation Methods: commercial uses

**2006-2007 Fiscal Year**

ALLOCATION METHODS									
(The percentages calculated here are used to allocate city revenue and expenses)									
	44-45	51	52	53	54	71	72	81	
Black text: from NAICS data Blue text: from City data	RETAIL TRADE	INFORMATION	FINANCE & INSURANCE	REAL ESTATE	PROF, SCI & TECH SERVICES	ARTS, ENRTAIN RECREATION	ACCOMMODATION & FOOD SERVICES	OTHER SERVICES	TOTAL
# of Establishments	349	62	0	98	296	36	261	165	1,267
# of Establishments %	20.91%	3.71%	0.00%	5.87%	17.74%	2.16%	15.64%	9.89%	75.91%
adjusted - % of Total	27.55%	4.89%	0.00%	7.73%	23.36%	2.84%	20.60%	13.02%	100.00%
# of Employees	5,055	1,402	862	438	2,657	382	4,557	1,570	16,923
# of Employees %	14.70%	4.08%	2.51%	1.27%	7.73%	1.00%	1.11%	13.25%	45.65%
adjusted - % of Total	29.87%	8.28%	5.09%	2.59%	15.70%	2.26%	26.93%	9.28%	100.00%
Payroll	\$78,133,000	\$73,212,000	\$0	\$19,663,000			\$85,805,000	\$42,813,000	299,626,000
Payroll %	9.00%	8.43%	0.00%	2.26%	N/A	N/A	9.88%	4.93%	34.50%
adjusted - % of Total	26.08%	24.43%	0.00%	6.56%	0.00%	0.00%	28.64%	14.29%	100.00%
Gross Receipts	\$699,395,000.00		\$0.00	\$86,496,000.00			\$303,579,000.00	\$295,858,000.00	1,385,328,000
Gross Receipts %	19.15%	N/A	0.00%	2.37%	N/A	N/A	8.31%	8.10%	37.93%
adjusted - % of Total	50.49%	0.00%	0.00%	6.24%	0.00%	0.00%	21.91%	21.36%	100.00%
Taxable Sales	\$452,592,519	\$623,260	\$0	\$19,348,279	\$5,196,826	\$2,471,207	\$189,870,033	\$452,592,519	1,122,694,643
Taxables Sales %	50.51%	0.07%	0.00%	2.16%	0.58%	0.28%	21.19%	50.51%	125.31%
adjusted - % of Total	40.31%	0.06%	0.00%	1.72%	0.46%	0.22%	16.91%	40.31%	100.00%
# Dealers	561	13	0	98	52	17	248	102	1,091
Dealers %	40.39%	0.94%	0.00%	7.06%	3.74%	1.22%	17.85%	7.34%	78.55%
adjusted - % of Total	51.42%	1.19%	0.00%	8.98%	4.77%	1.56%	22.73%	9.35%	100.00%
Business License Gross Receipts	\$597,645,882	\$25,638,820	\$107,218,708	\$28,064,677	\$158,141,049	\$10,499,317	\$160,438,887	\$88,863,799	1,176,511,139
Business License Gross Receipts %	35.01%	1.50%	6.28%	1.64%	9.27%	0.62%	9.40%	5.21%	68.93%
adjusted - % of Total	50.80%	2.18%	9.11%	2.39%	13.44%	0.89%	13.64%	7.55%	100.00%
Business License Fees	\$1,123,709	\$95,329	\$535,816	\$144,686	\$2,246,785	\$34,198	\$386,234	\$218,723	4,785,480
Business License Fees %	25.95%	2.20%	12.37%	3.34%	51.89%	0.79%	8.92%	5.05%	110.52%
adjusted - % of Total	23.48%	1.99%	11.20%	3.02%	46.95%	0.71%	8.07%	4.57%	100.00%
Retail Trade; Arts, Ent. Rec; Accommodation and Food Service % (ratio based on # establishments)	54.02%	0%	0%	0%	0%	5.57%	40.40%	0%	100.00%
(ratio based on taxable sales)	70.18%	0%	0%	0%	0%	0.38%	29.44%	0%	100.00%

## 1.2.2 - Land use costs: industrial uses

### City of Charlottesville Findings

	23	31-33	42	48-49	
	CONSTRUCTION	MANUFACTURING	WHOLESALE TRADE	TRANSPORTATION	TOTAL
<b>TOTAL REVENUE:</b>	\$930,210	\$983,569	\$1,179,237	\$137,229	\$3,230,245
<b>PERCENT OF TOTAL:</b>	28.80%	30.45%	36.51%	4.25%	100.00%
<b>TOTAL EXPENSES:</b>	\$450,913	\$325,126	\$524,723	\$58,733	\$1,359,496
<b>PERCENT OF TOTAL:</b>	33.17%	23.92%	38.60%	4.32%	100.00%
<b>REVENUE TO EXPENSES</b>	<b>\$1.00 to \$0.48</b>	<b>\$1.00 to \$0.33</b>	<b>\$1.00 to \$0.44</b>	<b>\$1.00 to \$0.43</b>	<b>\$1.00 to \$0.42</b>
<b>Ranking</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>2</b>	

City of Charlottesville Allocation Methods: industrial uses

ALLOCATION METHODS				
	23	31-33	42	48-49
Black text: from NAICS data Blue text: from City data	CONSTRUCTION	MANUFACTURING	WHOLESALE TRADE	TRANSPORTATION
# of Establishments	0	51	55	0
# of Establishments %	0.00%	3.06%	3.30%	0.00%
adjusted - % of Total	0.00%	48.11%	51.89%	0.00%
# of Employees	1,438	705	670	231
# of Employees %	4.18%	2.05%	1.95%	0.67%
adjusted - % of Total	47.24%	23.16%	22.01%	7.59%
Payroll	\$0	\$79,121,000	\$20,433,000	\$0
Payroll %	0.00%	9.11%	2.35%	0.00%
adjusted - % of Total	0.00%	79.48%	20.52%	0.00%
Gross Receipts	\$0	\$677,065,000	\$203,434,000	\$0
Gross Receipts %	0.00%	18.54%	5.57%	0.00%
adjusted - % of Total	0.00%	76.90%	23.10%	0.00%
Taxable Sales	\$6,987,069	\$12,740,054	\$48,565,725	\$0
Taxables Sales %	0.78%	1.42%	5.42%	0.00%
adjusted - % of Total	10.23%	18.66%	71.11%	0.00%
# Dealers	20	34	78	0
Dealers %	1.44%	2.45%	5.62%	0.00%
adjusted - % of Total	15.15%	25.76%	59.09%	0.00%
Business License Gross Receipts	\$0	\$251,884,309	\$155,860,219	\$3,704,197
Business License Gross Receipts %	0.00%	14.76%	9.13%	0.22%
adjusted - % of Total	0.00%	61.22%	37.88%	0.90%
Business License Fees	\$0	\$407,407	\$244,893	\$10,328
Business License Fees%	0.00%	9.41%	5.66%	0.24%
adjusted - % of Total	0.00%	61.48%	36.96%	1.56%

### 1.2.3 - Land use costs: institutional uses

*City of Charlottesville Findings*

	56 ADMINISTRATIVE SUPPORT	61 EDUCATIONAL SERVICES	62 HEALTH CARE & SOCIAL ASSISTNC	92 PUBLIC ADMINISTRATION	TOTAL
<b>TOTALREVENUE:</b>	\$1,077,051	\$346,793	\$4,197,969	\$2,874,641	\$8,496,454
<b>PERCENT OF TOTAL:</b>	12.68%	4.08%	49.41%	33.83%	100.00%
<b>TOTAL EXPENSES:</b>	\$1,925,871	\$531,051	\$4,535,807	\$3,069,245	\$10,061,974
<b>PERCENT OF TOTAL:</b>	19.14%	5.28%	45.08%	30.50%	100.00%
<b>REVENUE TO EXPENSES</b>	<b>\$1.00 to \$1.79</b>	<b>\$1.00 to \$1.53</b>	<b>\$1.00 to \$1.08</b>	<b>\$1.00 to \$1.07</b>	<b>\$1.00 to \$1.18</b>
<b>Ranking</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	

City of Charlottesville Allocation Methods: institutional uses

ALLOCATION METHODS				
	56 ADMINISTRATIVE SUPPORT	61 EDUCATIONAL SERVICES	62 HEALTH CARE & SOCIAL ASSISTNC	92 PUBLIC ADMINISTRATION
Black text: from NAICS data Blue text: from City data				
# of Establishments	86	20	190	30
# of Establishments %	5.15%	1.20%	11.38%	0.00%
adjusted - % of Total	26.38%	6.13%	58.28%	9.20%
# of Employees	1,079	599	3,606	10,187
# of Employees %	3.14%	1.74%	10.49%	29.62%
adjusted - % of Total	6.97%	3.87%	23.31%	65.85%
Payroll	\$20,028,000	\$0	\$449,382,000	\$0
Payroll %	2.31%	0.00%	51.74%	0.00%
adjusted - % of Total	4.27%	0.00%	95.73%	0.00%
Gross Receipts	\$47,237,000	\$0	\$1,339,657,000	\$0
Gross Receipts %	1.29%	0.00%	36.68%	0.00%
adjusted - % of Total	3.41%	0.00%	96.59%	0.00%
Taxable Sales	\$1,763,097	\$0	\$174,903	\$0
Taxables Sales %	0.20%	0.00%	0.02%	0.00%
adjusted - % of Total	90.98%	0.00%	9.02%	0.00%
# Dealers	15	0	14	0
Dealers %	1.08%	0.00%	1.01%	0.00%
adjusted - % of Total	51.72%	0.00%	48.28%	0.00%
Business License Gross Receipts	\$19,725,314	\$5,302,469	\$93,663,070	\$0
Business License Gross Receipts %	1.16%	0.31%	5.49%	0.00%
adjusted - % of Total	16.62%	4.47%	78.91%	0.00%
Business License Fees	\$57,762	\$14,701	\$498,749	\$0
Business License Fees%	1.33%	0.34%	11.52%	0.00%
adjusted - % of Total	10.11%	2.57%	87.31%	0.00%
Edu. Service; Health Care & Soc. Assist. % (ratio based on # establishments)	0%	9.52%	90.48%	0.00%

## 2 – Break-even analysis

### Albemarle County

Ratio of Revenues to Expenses 2008-2009 Budget Actuals		Break Even Analysis - Residential Category	Number and price of homes necessary to balance budget
		budget shortfall:	Total tax short fall that needs to be closed:
		\$73,134,382	\$73,134,382
TOTAL		number of single family homes:	If this number of units is built:
		30,374	2,000
TOTAL REVENUE:	\$306,857,745	% of housing:	Homes will have to be priced at:
		73.01%	\$2,713,286
PERCENT OF TOTAL:	100.00%	Average taxable value:	Taxes paid per house
		\$344,260	\$36,567
TOTAL EXPENSES:	\$379,992,127	Average real estate taxes paid:	
		\$2,554.41	
PERCENT OF TOTAL:	100.00%	Amount property taxes have to increase to eliminate shortfall:	This number of units will have to be built
		\$2,407.80	2,010
REVENUE TO EXPENSES	\$1.00 to \$1.24	Total real estate taxes:	If homes are priced at
		\$4,962.20	\$2,700,000
		Equivalent value of house:	Taxes paid per house
		\$668,761	\$36,388

### City of Charlottesville

Ratio of Revenues to Expenses 2008-2009 Budget Actuals		Break Even Analysis - Residential Category	Number and price of homes necessary to balance budget
		budget shortfall:	Total tax short fall that needs to be closed:
		\$32,368,318	\$32,368,318
TOTAL		number of single family homes:	If this number of units is built:
		9,992	2,000
TOTAL REVENUE:	\$190,805,218	% of housing:	Homes will have to be priced at:
		56.80%	\$1,537,495
PERCENT OF TOTAL:	100.00%	Average taxable value:	Taxes paid per house
		\$293,347	\$16,184
TOTAL EXPENSES:	\$223,173,537	Average real estate taxes paid:	
		\$2,786.80	
PERCENT OF TOTAL:	100.00%	Amount property taxes have to increase to eliminate shortfall:	This number of units will have to be built
		\$3,239.52	2,050
REVENUE TO EXPENSES	\$1.00 to \$1.17	Total real estate taxes:	If homes are priced at
		\$6,026.32	\$1,500,000
		Equivalent value of house:	Taxes paid per house
		\$634,350	\$15,789

### 3 – Per capita costs

#### Albemarle County

#### FY '09 ACTUAL REVENUE

FROM "County of Albemarle, Virginia FY 10/11 Adopted Budget"  
"General Fund Revenue Summary," p. 69

REVENUE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>TAXES</b>			
Real Estate	\$113,264,615	\$1,193.41	\$1,033.39
Public Service Tax	\$1,667,514	\$17.57	\$15.21
Local Personal Property	\$20,946,006	\$220.70	\$191.10
Machinery and Tools	\$652,132	N/A	N/A
Mobile Homes	\$66,201	\$0.70	\$0.60
Delinquent	\$1,231,109	\$12.97	\$11.23
Penalty	\$764,612	\$8.06	\$6.98
Interest & Fees	\$712,512	\$7.51	\$6.50
Penalty and Interest	\$113,102	\$1.19	\$1.03
Sales Tax	\$11,974,379	\$126.17	\$109.25
Consumer Utility Tax	\$8,619,450	\$90.82	\$78.64
Utility Consumption Tax	\$319,444	\$3.37	\$2.91
Business License	\$9,608,468	N/A	N/A
Short Term Rental	\$87,435	\$0.92	\$0.80
Vehicle Registration	\$3,534,531	\$37.24	\$32.25
Bank Franchise	\$604,515	N/A	N/A
Clerk Fees	\$1,704,117	\$17.96	\$15.55
Transient Occupancy	\$805,093	\$8.48	\$7.35
Food & Beverage	\$5,446,576	\$57.39	\$49.69
Audit Revenues	\$235,831	\$2.48	\$2.15
<b>PERMITS AND FEES</b>			
Inspection Related Fees	\$853,193	\$8.99	\$7.78
Other Development Fees	\$451,035	\$4.75	\$4.12
Animal License	\$37,083	\$0.39	\$0.34
Land Use	\$10,867	\$0.11	\$0.10
Solicitors	\$770	\$0.01	\$0.01
Fire/Rescue	\$63,400	\$0.67	\$0.58
Cab Fee	\$20	\$0.00	\$0.00
Courts	\$18,620	\$0.20	\$0.17
<b>REVENUE FROM THE USE OF MONEY AND PROPERTY</b>			
Interest	\$256,933	N/A	N/A
Sale of Surplus	\$11,432	N/A	N/A
Rent	\$381,708	\$4.02	\$3.48
<b>CHARGES FOR SERVICES</b>			
Fees of Clerk	\$280,608	\$2.96	\$2.56
Police and Sherriff	\$597,639	\$6.30	\$5.45
Administration Fees	\$292,739	\$3.08	\$2.67
Parks & Recreation	\$333,787	\$3.52	\$3.05
EMS Cost Recovery	\$0	\$0.00	\$0.00
Service & Sales	\$44,295	\$0.47	\$0.40
Court Fees	\$162,468	\$1.71	\$1.48

REVENUE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>OTHER LOCAL REVENUE</b>			
Payments in Lieu of Taxes	\$90,436	\$0.95	\$0.83
Recovered Costs	\$196,433	\$2.07	\$1.79
Fines and Forfeitures	\$547,798	\$5.77	\$5.00
Miscellaneous	\$882	\$0.01	\$0.01
Donations	\$4,882	\$0.05	\$0.04
<b>TOTAL LOCAL REVENUES:</b>	<b>\$186,994,670</b>	<b>\$1,853</b>	<b>\$1,604</b>
<b>TRANSFERS</b>			
Sec 8 Reimb			
HUD Grant Fund			
CIP - Storage Facility Lease	\$0	\$0.00	\$0.00
CIP - JAUNT	\$0	\$0.00	\$0.00
CIP - Project Management	\$0	\$0.00	\$0.00
Stormwater - Project Management	\$0	\$0.00	\$0.00
Safe & Drug Free Schools	\$12,558	\$0.13	\$0.11
School Resource Officer	\$232,852	\$2.45	\$2.12
Family Support	\$188,795	\$1.99	\$1.72
Proffers	\$0	\$0.00	\$0.00
Contribution Fund	\$5,000	\$0.05	\$0.05
Tourism	\$653,736	\$6.89	\$5.96
Other Funds	\$0	\$0.00	\$0.00
<b>TOTAL TRANSFERS:</b>	<b>\$1,092,941</b>	<b>\$11.52</b>	<b>\$9.97</b>
<b>STATE REVENUE - NON-CATEGORICAL AID</b>			
In Lieu of Personal Property			
PPTR			
SPCA Sterilization Fund			
Recovered Costs			
Mobile Home titling			
<b>CATEGORICAL AID - SHARED EXPENSES</b>			
Commonwealth Attorney			
Clerk of Circuit Court			
Sheriff			
Registrar			
Director of Finance			
<b>CATEGORICAL AID</b>			
Social Services			
CSA Administration			
Recordation Tax			
Law Enforcement			
EMS & Fire Service			
Misc. Grants			
Misc. State Revenue			
Medicaid Reimbursement			
Payments in Lieu of Taxes - State			
<b>TOTAL STATE REVENUES:</b>	<b>See State Spreadsheet</b>		



REVENUE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>FEDERAL REVENUE - CATEGORICAL AID</b>			
Social Services			
Grants			
Law Enforcement (COPS)			
Medicaid Reimbursement			
<b>OTHER FEDERAL</b>			
ARRA			
Payments in Lieu of Taxes - Federal			
<b>TOTAL FEDERAL REVENUES:</b>	See Federal Spreadsheet		
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>			
Operating Income	\$18,964,507	\$199.82	\$173.03
<b>ALBEMARLE COUNTY SCHOOLS - REVENUES</b>			
Local School Revenue	\$1,487,079	\$15.67	\$13.57
State Revenue - <a href="#">see state spreadsheet</a>			
Federal Revenue - <a href="#">see federal spreadsheet</a>			
Local Revenue	\$97,725,994	\$1,029.69	\$891.62
One-Time Use of Fund Balance	\$0	\$0.00	\$0.00
Recurring Use of Fund Balance	\$0	\$0.00	\$0.00
CIP & Other Transfers	\$400,000	\$4.21	\$3.65
<b>TOTAL SCHOOL REVENUES:</b>	<b>\$99,613,073</b>	<b>\$1,049.58</b>	<b>\$908.84</b>
<b>REVENUE</b>			
TOTAL LOCAL COUNTY REVENUES BY LAND USE:	\$186,994,670	\$1,853	\$1,604
TOTAL TRANSFERS BY LAND USE:	\$1,092,941	\$11.52	\$9.97
ALLOCABLE STATE REVENUES: <a href="#">See State Spreadsheet</a>			
ALLOCABLE FEDERAL REVENUES: <a href="#">See Federal Spreadsheet</a>			
SERVICE AUTHORITY TOTALS BY LAND USE:	\$18,964,507	\$199.82	\$173.03
TOTAL SCHOOL REVENUES:	\$99,613,073	\$1,049.58	\$908.84
<b>TOTAL REVENUE:</b>	<b>\$306,665,191</b>	<b>\$3,113.88</b>	<b>\$2,696.33</b>
PERCENT OF TOTAL:	100.00%	100.00%	100.00%

## FY '09 ACTUAL EXPENDITURES

FROM "County of Albermarle, Virginia FY 10/11 Adopted Operating Budget"  
 "General Fund Expenditures," p. 71

EXPENDITURE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>JUDICIAL</b>			
Clerk of the Circuit Court	\$653,762	\$6.89	\$5.96
Commonwealth Attorney	\$893,685	\$9.42	\$8.15
Sheriff	\$1,894,358	\$19.96	\$17.28
Circuit Court	\$108,853	\$1.15	\$0.99
General District Court	\$18,716	\$0.20	\$0.17
Magistrate	\$3,820	\$0.04	\$0.03
Juvenile Court	\$56,659	\$0.60	\$0.52
<b>GENERAL GOVERNMENT ADMINISTRATION</b>			
Board of Supervisors	\$639,155	\$6.73	\$5.83
County Executive	\$1,264,806	\$13.33	\$11.54
Human Resources	\$616,173	\$6.49	\$5.62
County Attorney	\$887,861	\$9.35	\$8.10
Finance Department	\$4,020,479	\$42.36	\$36.68
Information Technology	\$2,251,305	\$23.72	\$20.54
Voter Registration & Elections	\$537,483	\$5.66	\$4.90
<b>PUBLIC SAFETY</b>			
Police Department	\$12,051,218	\$126.98	\$109.95
Fire/Rescue Department	\$6,410,639	\$67.55	\$58.49
Volunteer Fire/Rescue	\$1,576,060	\$16.61	\$14.38
TJEMS	\$21,184	\$0.22	\$0.19
Forest Fire Extinction	\$17,621	\$0.19	\$0.16
City Fire Contract	\$707,221	\$7.45	\$6.45
Inspections	\$1,102,134	\$11.61	\$10.06
Emergency Communications Center	\$2,008,069	\$21.16	\$18.32
Regional Jail	\$3,094,448	\$32.60	\$28.23
Community Attention Home	\$60,149	\$0.63	\$0.55
Fire/Rescue Tax Credit	\$57,738	\$0.61	\$0.53
Juvenile Detention Home	\$751,547	\$7.92	\$6.86
Offender Aid Restoration	\$164,235	\$1.73	\$1.50
SPCA Shelter Contribution	\$175,992	\$1.85	\$1.61
VJCCA	\$0	\$0.00	\$0.00
<b>PUBLIC WORKS</b>			
General Services	\$3,233,152	\$34.07	\$29.50
RSWA Contribution	\$876,350	\$9.23	\$8.00
Facilities Development	\$656,888	\$6.92	\$5.99
<b>HUMAN SERVICES</b>			
Social Services	\$10,390,767	\$109.48	\$94.80
Health Department	\$806,739	\$8.50	\$7.36
Region 10	\$566,276	\$5.97	\$5.17
HIV/AIDS Services Group	\$4,861	\$0.05	\$0.04
African American Teaching Fellows	\$0	\$0.00	\$0.00
ARC Infant Development Program	\$8,970	\$0.09	\$0.08
Boys & Girls Club	\$13,887	\$0.15	\$0.13
BRMC- Latino Lay Health Promoter	\$5,613	\$0.06	\$0.05
Charlottesville Free Clinic	\$9,819	\$0.10	\$0.09
Children, Youth & Family Services	\$97,614	\$1.03	\$0.89

EXPENDITURE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>HUMAN SERVICES</b>			
Commission on Children & Families	\$250,292	\$2.64	\$2.28
Computers 4 Kids	\$12,935	\$0.14	\$0.12
Focus- Teensight	\$0	\$0.00	\$0.00
Teen Pregnancy Contingency	\$0	\$0.00	\$0.00
Foothills Child Advocacy Center	\$0	\$0.00	\$0.00
JABA	\$280,478	\$2.96	\$2.56
Jefferson Area CHIP	\$158,572	\$1.67	\$1.45
Jeff. Area United Transit Network	\$725,492	\$7.64	\$6.62
Legal Aid Justice Center	\$38,494	\$0.41	\$0.35
Madison House	\$10,370	\$0.11	\$0.09
Music Resource Center	\$6,335	\$0.07	\$0.06
Northwester Va. Health Systems	\$4,723	\$0.05	\$0.04
Piedmont CASA	\$8,925	\$0.09	\$0.08
Piedmont Va. Community College	\$23,475	\$0.25	\$0.21
Piedmont Workforce Network	\$13,805	\$0.15	\$0.13
SARA	\$23,690	\$0.25	\$0.22
SHE	\$89,974	\$0.95	\$0.82
Tax Relief for the Elderly/Disabled	\$946,687	\$9.97	\$8.64
TJ Area Coalition for the Homeless	\$0	\$0.00	\$0.00
United Way Child Scholarship	\$106,632	\$1.12	\$0.97
United Way Information & Referral	\$12,875	\$0.14	\$0.12
Urban Vision	\$25,220	\$0.27	\$0.23
Bright Stars Transfer	\$794,092	\$8.37	\$7.25
Comprehensive Services Act Trans.	\$2,636,432	\$27.78	\$24.05
<b>PARKS &amp; RECREATION/CULTURE</b>			
Parks & Recreation Department	\$2,218,005	\$23.37	\$20.24
Darden Towe Memorial Park	\$127,494	\$1.34	\$1.16
J-M Regional Library	\$3,173,138	\$33.43	\$28.95
African American Festival	\$3,000	\$0.03	\$0.03
Ashland Highland Festival	\$10,164	\$0.11	\$0.09
Discovery Museum	\$11,978	\$0.13	\$0.11
Festival of the Photograph	\$0	\$0.00	\$0.00
First Night Virginia	\$0	\$0.00	\$0.00
Heritage Repertory Theater	\$0	\$0.00	\$0.00
Jeffersonian Thanksgiving Festival	\$0	\$0.00	\$0.00
Juneteenth	\$0	\$0.00	\$0.00
Literacy Volunteers	\$26,355	\$0.28	\$0.24
Municipal Band	\$18,190	\$0.19	\$0.17
Piedmont Council of the Arts	\$12,594	\$0.13	\$0.11
Save the Fireworks	\$10,000	\$0.11	\$0.09
Virginia Festival of the Book	\$11,960	\$0.13	\$0.11
Virginia Film Festival	\$16,380	\$0.17	\$0.15
Visitor's Bureau	\$545,721	\$5.75	\$4.98
WHTJ Public TV	\$5,463	\$0.06	\$0.05
WVPT Public TV	\$5,463	\$0.06	\$0.05
<b>COMMUNITY DEVELOPMENT</b>			
Community Development	\$4,846,225	\$51.06	\$44.22
Office of Housing	\$816,618	\$8.60	\$7.45
VPI Extension Service	\$181,222	\$1.91	\$1.65
Soil & Water Conservation	\$95,917	\$1.01	\$0.88
AHIP	\$416,328	\$4.39	\$3.80
Alliance for Community Choice in Transp.	\$6,500	\$0.07	\$0.06
Charlottesville Community Bikes	\$0	\$0.00	\$0.00

EXPENDITURE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>COMMUNITY DEVELOPMENT</b>			
CTS - Bus Contract	\$678,372	\$7.15	\$6.19
CVSBDC	\$7,800	\$0.08	\$0.07
MACAA	\$170,635	\$1.80	\$1.56
Piedmont Housing Alliance	\$113,396	\$1.19	\$1.03
Planning District Commission	\$108,292	\$1.14	\$0.99
Planning District Transit Authority Plan	\$35,909	\$0.38	\$0.33
Streamwatch	\$10,816	\$0.11	\$0.10
Charlottesville Comm. Design Center	\$0	\$0.00	\$0.00
<b>NON-DEPARTMENTAL</b>			
City/County Revenue Sharing	\$13,633,950	\$143.65	\$124.39
Refunds	\$216,234	\$2.28	\$1.97
<b>Tr to School Operations</b>	<b>\$97,545,994</b>	<b>\$1,027.80</b>	<b>\$889.98</b>
Tr to School Debt Service - Existing	\$12,913,103	\$136.06	\$117.81
Tr to School Debt Service - Projected	\$0	\$0.00	\$0.00
Tr to Gen Govt Debt Service - Existing	\$1,896,444	\$19.98	\$17.30
Tr to Gen Govt Debt Service - Projected	\$0	\$0.00	\$0.00
Transfer to School CIP	\$1,000,000	\$10.54	\$9.12
Transfer to General Govt. CIP	\$8,091,073	\$85.25	\$73.82
Transfer to Storm Drainage	\$800,000	\$8.43	\$7.30
Transfer to Vehicle Replacement Fund	\$46,000	\$0.48	\$0.42
Board Reserve	\$0	\$0.00	\$0.00
Job Development Fund	\$0	\$0.00	\$0.00
Salary Reserves	\$0	\$0.00	\$0.00
Additional Anticipated Salary Savings	\$0	\$0.00	\$0.00
Revenue Shortfall Contingency	\$0	\$0.00	\$0.00
Early Retirement	\$735,347	\$7.75	\$6.71
VERIP One-Time Payout	\$0	\$0.00	\$0.00
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>\$215,447,884</b>	<b>\$2,270.07</b>	<b>\$1,965.68</b>
<b>ALBEMARLE COUNTY SERVICE AUTHORITY WATER &amp; SEWER</b>			
Operating Expenses	\$15,805,202	\$166.53	\$144.20
<b>ALBEMARLE COUNTY SCHOOLS - EXPENSES</b>			
<b>INSTRUCTION</b>			
Staffing	\$99,065,474	\$1,043.81	\$903.84
Operating	\$10,183,493	\$107.30	\$92.91
Capital	\$1,192,148	\$12.56	\$10.88
SB Reserve	\$0	\$0.00	\$0.00
<b>ADMIN, ATTENDANCE AND HEALTH</b>			
Staffing	\$10,185,313	\$107.32	\$92.93
Operating	\$896,010	\$9.44	\$8.17
Capital	\$80,367	\$0.85	\$0.73
<b>TRANSPORTATION</b>			
Staffing	\$7,269,810	\$76.60	\$66.33
Operating	\$1,723,902	\$18.16	\$15.73
Capital	\$297,296	\$3.13	\$2.71
<b>BUILDING SERVICES</b>			
Staffing	\$7,443,353	\$78.43	\$67.91
Operating	\$5,521,009	\$58.17	\$50.37
Capital	\$232,933	\$2.45	\$2.13

EXPENDITURE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>ALBEMARLE COUNTY SCHOOLS - EXPENSES</b>			
<b>TECHNOLOGY</b>			
Staffing	\$0	\$0.00	\$0.00
Operating	\$0	\$0.00	\$0.00
Capital	\$0	\$0.00	\$0.00
<b>TRANSFERS</b>	\$4,647,932	\$48.97	\$42.41
<b>TOTAL SCHOOL FUND EXPENSES:</b>	<b>\$148,739,041</b>	<b>\$1,567.19</b>	<b>\$1,357.05</b>
<b>EXPENSES</b>			
TOTAL COUNTY EXPENSES BY LAND USE, INCLUDING NON-DEPARTMENTAL TRANSFERS:			
	\$215,447,884	\$2,270.07	\$1,965.68
SERVICE AUTHORITY EXPENSES BY LAND USE:	\$15,805,202	\$166.53	\$144.20
TOTAL SCHOOL EXPENSES:	\$148,739,041	\$1,567.19	\$1,357.05
<b>TOTAL EXPENSES:</b>	<b>\$379,992,127</b>	<b>\$4,003.79</b>	<b>\$3,466.92</b>
PERCENT OF TOTAL:	100%	100%	100%
<b>TOTAL PER CAPITA COUNTY REVENUE</b>		<b>\$3,113.88</b>	<b>\$2,696.33</b>
<b>TOTAL PER CAPITA COUNTY EXPENSES</b>		<b>\$4,003.79</b>	<b>\$3,466.92</b>
<b><u>DIFFERENCE: REVENUE LESS EXPENSES</u></b>		<b><u>(\$889.92)</u></b>	<b><u>(\$770.59)</u></b>

### 3 – Per capita costs

#### City of Charlottesville

##### FY '08-'09 ACTUAL REVENUE

FROM "Adopted Fiscal Year 2010-2011 City of Charlottesville Operating & Capital Budget"  
"General Fund Revenue Detailed", pp. 23-24

REVENUE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>LOCAL TAXES</b>			
Real Estate Taxes	\$50,446,354	\$1,194.90	\$1,051.51
Personal Property Tax	\$6,770,537	\$160.37	\$141.13
Public Service Corporation Tax	\$1,080,542	\$25.59	\$22.52
Penalty/Interest on Delinquent Taxes	\$452,598	\$10.72	\$9.43
Utility Taxes (City Utilities and Electric)	\$4,644,592	\$110.01	\$96.81
Virginia Communications Sales and Use Tax	\$3,338,662	\$79.08	\$69.59
Franchise Taxes	\$12,397	N/A	N/A
Tax on Bank Stock	\$639,849	\$15.16	\$13.34
Tax on Wills & Deeds	\$473,913	\$11.23	\$9.88
Sales & Use Tax	\$9,588,558	\$227.12	\$199.87
Rolling Stock Tax	\$16,094	N/A	N/A
Transient Room Tax	\$2,286,843	\$54.17	\$47.67
Meals Tax	\$4,891,929	\$115.87	\$101.97
Short Term Rental Tax	\$52,731	\$1.25	\$1.10
Cigarette Tax	\$673,439	\$15.95	\$14.04
Recordation Tax Receipts	\$195,292	\$4.63	\$4.07
Vehicle Daily Rental Tax	\$121,365	\$2.87	\$2.53

REVENUE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>LICENSES AND PERMITS</b>			
Business & Professional Licenses	\$7,295,646	\$172.81	\$152.07
Vehicle Licenses	\$893,847	\$21.17	\$18.63
Dog Licenses	\$14,911	\$0.35	\$0.31
Electrical, Heating and Mechanical Permits	\$159,120	\$3.77	\$3.32
Building and Plumbing Permits	\$295,680	\$7.00	\$6.16
Other Permits	\$155,551	\$3.68	\$3.24
<b>INTERGOVERNMENTAL REVENUE</b>			
Federal Assistance (CDBG Admin., etc.)			
PPTRA Revenue (State Personal Property Tax)			
State Highway Assistance			
Reimbursement/Constitutional Offices			
State Aid for Police Protection			
Trailer Title			
Other State Assistance: Misc Rev			
Jefferson Area Drug Enforcement (JADE)	\$48,000	\$1.14	\$1.00
School Resource Officers (City Schools)	\$236,046	\$5.59	\$4.92
Regional Library Administrative Fee	\$53,840	\$1.28	\$1.12
Fire Department Ops (Albemarle County)	\$100,000	\$2.37	\$2.08
Juvenile & Domestic Relations Court Operations (Albemarle County)	\$56,659	\$1.34	\$1.18
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	\$55,985	\$1.33	\$1.17
Magistrate's Office (Albemarle County)	\$3,820	\$0.09	\$0.08
Juvenile Justice Services (Albemarle County)	\$85,944	\$2.04	\$1.79
Payments In Lieu Of Taxes (Housing Authority)	\$18,300	\$0.43	\$0.38
Fire Department Ops (UVA)	\$191,442	\$4.53	\$3.99
Service Charge (UVA)	\$28,727	\$0.68	\$0.60
Property Maintenance (UVA)	50,148	\$1.19	\$1.05
<b>FINES</b>			
Parking Fines	\$363,781	\$8.62	\$7.58
<b>CHARGES FOR SERVICES</b>			
Property Transfer Fees	\$998	\$0.02	\$0.02
City Sheriff's Fees	\$0	\$0.00	\$0.00
Zoning Appeal Fees	\$740	\$0.02	\$0.02
Court Revenue (Circ/Genl Dist Cts)	\$456,192	\$10.81	\$9.51
Parking Meter Receipts	\$97,467	\$2.31	\$2.03
Parking Garage Revenue	\$1,148,152	\$27.20	\$23.93
Internal City Services	\$786,783	\$18.64	\$16.40
Utility Cut Permits	\$213,103	\$5.05	\$4.44
Recreation Income	\$675,438	\$16.00	\$14.08
Cemetery Income	\$28,820	\$0.68	\$0.60
Reimbursable Overtime	\$308,064	\$7.30	\$6.42
Parking Permit Fees	\$103,562	\$2.45	\$2.16
Payment in Lieu of Taxes: Utilities	\$4,868,644	\$115.32	\$101.48
Indirect Cost Recovery	\$162,795	\$3.86	\$3.39
Waste Disposal Fees	\$1,048,689	\$24.84	\$21.86
Other Charges and Fees for Services	\$345,186	\$8.18	\$7.20
<b>MISCELLANEOUS REVENUE</b>			
Interest Earned	\$880,782	\$20.86	\$18.36
Rent	\$190,943	\$4.52	\$3.98
Hedgerow Property Revenue (Parking and Rent)	\$155,420	\$3.68	\$3.24
Refund of Prior Years' Expenditures	\$80,328	\$1.90	\$1.67
Parking Garage Maintenance	\$50,000	\$1.18	\$1.04
Other Miscellaneous Revenue	\$1,234,340	\$29.24	\$25.73
COUNTY FIRE SERVICE FEES TRANSFERED TO DEBT SERVICE FUND	\$607,221	\$14.38	\$12.66
FY 2008 CARRYOVER (EMS/AMBULANCE SERVICE)	\$551,747	\$13.07	\$11.50
CITY/COUNTY REVENUE SHARING: OPERATING BUDGET	\$7,695,118	\$182.27	\$160.40

REVENUE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>DESIGNATED REVENUE</b>			
Contractual Services: Pupil Transportation	\$2,583,154	\$61.19	\$53.84
Contractual Services: School Building Maintenance	\$3,365,534	\$79.72	\$70.15
City/County Revenue Sharing: Transfer to Capital Improvement Program Fund	\$4,803,882	\$113.79	\$100.13
City/County Revenue Sharing: Transfer to Facilities Repair Fund	\$550,000	\$13.03	\$11.46
City/County Revenue Sharing: Transfer to Equipment Replacement Fund	\$584,950	\$13.86	\$12.19
Meals Tax Revenue: Transfer to Debt Service Fund	\$1,630,643	\$38.62	\$33.99
<b>ECONOMIC DOWNTURN FUND</b>			
Economic Downturn Fund	\$0	\$0.00	\$0.00
<b>TOTAL GENERAL FUND OPERATING AND DESIGNATED REVENUES:</b>	<b>\$131,001,837</b>	<b>\$3,102</b>	<b>\$2,730</b>
<b>UTILITY OPERATIONS</b>			
Water Sales Revenues	\$8,726,152	\$206.69	\$181.89
Wastewater Sales Revenues	\$8,543,706	\$202.37	\$178.09
<b>TOTAL UTILITY SALES REVENUE:</b>	<b>\$17,269,858</b>	<b>\$409.06</b>	<b>\$359.98</b>
<b>SCHOOL OPERATIONS (SCHOOL GENERAL FUND)</b>			
Local Contribution	\$39,781,531	\$942.29	\$829.21
State Funds			
Federal Funds			
Misc. Revenue	\$2,744,653	\$65.01	\$57.21
<b>TOTAL SCHOOL OPERATIONS:</b>	<b>\$42,526,184</b>	<b>\$1,007.30</b>	<b>\$886.42</b>
<b>REVENUE</b>			
CITY REVENUES BY LAND USE:	\$131,001,837	\$3,102.31	\$2,730.03
UTILITY REVENUES BY LAND USE:	\$17,269,858	\$409.06	\$359.98
SCHOOL REVENUES BY LAND USE:	\$42,526,184	\$1,007.30	\$886.42
<b>TOTAL CITY, SERVICE AUTHORITY &amp; SCHOOL REVENUE:</b>	<b>\$190,797,879</b>	<b>\$4,518.67</b>	<b>\$3,976.43</b>
PERCENT OF TOTAL:	100.00%	100.00%	100.00%



EXPENDITURE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITAL POPULATION SERVED
<b>DEBT SERVICE PAYMENT</b>			
General Fund Contribution	\$5,574,393	\$132.04	\$116.19
General Fund Contribution - Fire Apparatus	\$350,000	\$8.29	\$7.30
County Fire Service Fee Contribution	\$100,000	\$2.37	\$2.08
<b>FUND BALANCE TARGET ADJUSTMENT</b>			
Fund Balance Target Adjustment	\$0	\$0.00	\$0.00
<b>EMPLOYEE COMPENSATION AND TRAINING</b>			
Compensation	\$332,831	\$7.88	\$6.94
Salary Accrual	\$0	\$0.00	\$0.00
Unemployment Compensation	\$45,460	\$1.08	\$0.95
Corporate Training Fund	\$18,929	\$0.45	\$0.39
Miscellaneous Expenses	\$0	\$0.00	\$0.00
<b>INTERNAL SERVICES</b>			
Finance Department: Purchasing/Risk Management/Warehouse	\$304,724	\$7.22	\$6.35
Human Resources	\$905,927	\$21.46	\$18.88
Information Technology	\$0	\$0.00	\$0.00
<b>FINANCIAL SERVICES</b>			
Commissioner of the Revenue	\$974,807	\$23.09	\$20.32
Finance Dept.: Administrative/Real Estate Assessment/Utility Billing Office	1,928,285	\$45.67	\$40.19
Treasurer	\$1,181,878	\$27.99	\$24.64
<b>HEALTHY FAMILIES &amp; COMMUNITY</b>			
Charlottesville Albemarle Convention & Visitors Bureau	\$589,109	\$13.95	\$12.28
Comprehensive Services Act	\$2,575,574	\$61.01	\$53.69
Community Attention	\$216,632	\$5.13	\$4.52
Community Events and Festivals	\$69,359	\$1.64	\$1.45
Contributions to Children, Youth and Family Programs	\$3,350,481	\$79.36	\$69.84
Contributions to Education and the Arts	\$1,604,212	\$38.00	\$33.44
Department of Social Services	\$2,833,069	\$67.11	\$59.05
Housing Programs and Tax Relief	\$1,462,556	\$34.64	\$30.49
Neighborhood Development Services	\$2,749,886	\$65.14	\$57.32
Parks and Recreation	\$7,467,600	\$176.88	\$155.66
<b>INFRASTRUCTURE AND TRANSPORTATION</b>			
Public Works: Administration, Facilities Management & Maint., HVAC Services	\$2,349,404	\$55.65	\$48.97
Public Works: Public Service	\$7,782,178	\$184.33	\$162.21
Public Works: Transit/JAUNT	\$2,757,190	\$65.31	\$57.47
Public Works: Utilities	\$0	\$0.00	\$0.00
<b>PUBLIC SAFETY AND JUSTICE</b>			
City Sheriff	\$1,015,879	\$24.06	\$21.18
Commonwealth's Attorney	\$836,161	\$19.81	\$17.43
Contributions to Programs Supporting Public Safety & Justice	\$6,942,784	\$164.45	\$144.72
Courts and Other Support Services	\$1,017,222	\$24.09	\$21.20
Fire Department Operations	\$8,735,416	\$206.91	\$182.08
Police Department	\$13,672,309	\$323.85	\$284.99
<b>LOCAL CONTRIBUTION TO SCHOOLS</b>			
Local Contribution to Schools	\$39,781,531	\$942.29	\$829.21

EXPENDITURE	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITAL POPULATION SERVED
<b>DESIGNATED EXPENDITURES</b>			
Contractual Services: Pupil Transportation	\$2,428,013	\$57.51	\$50.61
Contractual Services: School Building Maintenance	\$3,427,474	\$81.19	\$71.44
Transfer to Capital Improvements Program Fund	\$5,387,911	\$127.62	\$112.31
Transfer to Facilities Repair Fund	\$550,000	\$13.03	\$11.46
Transfer to Equipment Replacement Fund	\$584,950	\$13.86	\$12.19
Transfer to Debt Service Fund	\$1,756,250	\$41.60	\$36.61
Transfer to Misc. Funds	\$103,600	\$2.45	\$2.16
<b>TOTAL GENERAL FUND OPERATING AND DESIGNATED EXPENDITURES:</b>	<b>\$137,089,412</b>	<b>\$3,247.18</b>	<b>\$2,857.52</b>
<b>ECONOMIC DOWNTURN FUND</b>			
Economic Downturn Fund	\$0	\$0.00	\$0.00
<b>TOTAL CITY EXPENSES:</b>	<b>\$137,089,412</b>	<b>\$3,247.18</b>	<b>\$2,857.52</b>
<b>UTILITY OPERATIONS</b>			
Water Operations	\$8,726,152	\$206.69	\$181.89
Wastewater Operations	\$8,543,706	\$202.37	\$178.09
<b>TOTAL UTILITY OPERATIONS:</b>	<b>\$17,269,858</b>	<b>\$409.06</b>	<b>\$359.98</b>
<b>SCHOOL OPERATIONS</b>			
School Operations	\$68,814,266	\$1,629.97	\$1,434.38
<b>EXPENSES</b>			
CITY EXPENSES BY LAND USE:	\$137,089,412	\$3,453.87	\$3,039.41
UTILITY EXPENSES BY LAND USE:	\$17,269,858	\$409.06	\$359.98
SCHOOL EXPENSES BY LAND USE:	\$68,814,266	\$1,629.97	\$1,434.38
<b>TOTAL CITY, SERVICE AUTHORITY &amp; SCHOOL EXPENSES:</b>	<b>\$223,173,536</b>	<b>\$5,492.91</b>	<b>\$4,833.76</b>
PERCENT OF TOTAL:	100.00%	100.00%	100.00%
<b>TOTAL PER CAPITA CITY REVENUE</b>		<b>\$4,518.67</b>	<b>\$3,976.43</b>
<b>TOTAL PER CAPITA CITY EXPENSES</b>		<b>\$5,492.91</b>	<b>\$4,833.76</b>
<b><u>DIFFERENCE: REVENUE LESS EXPENSES</u></b>		<b><u>(\$974.24)</u></b>	<b><u>(\$857.33)</u></b>

### 3 – Per capita costs

#### Commonwealth of Virginia

#### FY '08-'09 STATE SERVICES - REVENUES

[The Tax Foundation - Tax Research Areas > Virginia](http://www.taxfoundation.org/research/topic/64.html)

www. [tax foundation.org/research/topic/64.html](http://www.taxfoundation.org/research/topic/64.html)

Virginia's State and Local Tax Burden Below National Average .

... is currently estimated at 9.1% of income (33rd nationally),  
below the national average of 9.8%

Charlottesville Albemarle County

... Currently Virginia taxpayers pay \$4,392 per capita in state and local taxes.

**\$3,036.73**

**\$2,977.89**

#### FY '08-'09 STATE SERVICES - ACTUAL EXPENDITURES

	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>CHARLOTTEVILLE</b>			
<b>REVENUE FROM STATE AGENCIES</b>			
PPTRA Revenue (State Personal Property Tax)	\$3,498,256	\$82.86	\$72.92
State Highway Assistance	\$3,310,462	\$78.41	\$69.00
Reimbursement/Constitutional Offices	\$1,592,731	\$37.73	\$33.20
State Aid for Police Protection	\$2,203,111	\$52.18	\$45.92
State Flex Cuts	\$0	\$0.00	\$0.00
Trailer Title	\$7,340	\$0.17	\$0.15
Other State Assistance: Misc. Revenue	\$53,073	\$1.26	\$1.11
<b>SCHOOL OPERATIONS</b>	<b>\$16,295,908</b>	<b>\$385.99</b>	<b>\$339.67</b>
<b>TOTAL PER CAPITA STATE EXPENDITURES - CITY</b>		<b>\$638.61</b>	<b>\$561.98</b>

	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	PER CAPITA POPULATION SERVED
<b>ALBEMARLE COUNTY</b>			
<b>NON-CATEGORICAL AID</b>			
In Lieu of Personal Property	\$481,395	\$5.07	\$4.39
PPTR	\$14,960,670	\$157.63	\$136.50
SPCA Sterilization Fund	\$2,642	\$0.03	\$0.02
Recovered Costs	\$19	\$0.00	\$0.00
Mobile Home titling	\$39,649	\$0.42	\$0.36
<b>CATEGORICAL AID - SHARED EXPENSES</b>			
Commonwealth Attorney	\$475,375	\$5.01	\$4.34
Clerk of Circuit Court	\$370,911	\$3.91	\$3.38
Sheriff	\$550,000	\$5.80	\$5.02
Registrar	\$58,283	\$0.61	\$0.53
Director of Finance	\$517,990	\$5.46	\$4.73
<b>CATEGORICAL AID</b>			
Social Services	\$2,376,476	\$25.04	\$21.68
CSA Administration	\$0	\$0.00	\$0.00
Recordation Tax	\$493,450	\$5.20	\$4.50
Law Enforcement	\$2,198,668	\$23.17	\$20.06
EMS and Fire Service	\$312,230	\$3.29	\$2.85
Misc. Grants	\$5,000	\$0.05	\$0.05
Misc. State Revenue	\$17,000	\$0.18	\$0.16
Medicaid Reimbursement	\$280,265	\$2.95	\$2.56
<b>STATE SCHOOL REVENUES</b>	<b>\$45,777,289</b>	<b>\$1,084.31</b>	<b>\$954.19</b>
<b>TOTAL PER CAPITA STATE EXPENDITURES - COUNTY</b>		<b>\$1,328.12</b>	<b>\$1,165.31</b>

	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	Not Applicable
<b>STATE GOVERNMENT SERVICES</b>			
<b>ADMINISTRATION</b>			
Compensation Board	\$651,232,064	\$82.62	
Department of Veteran Services	\$0	\$0.00	
<b>AGRICULTURE AND FORESTRY</b>			
Department of Agriculture and Consumer Services	\$53,470,269	\$6.78	
Department of Forestry	\$34,419,765	\$4.37	
Secretary of Agriculture and Forestry	\$285,548	\$0.04	
Virginia Agricultural Council	\$426,367	\$0.05	
<b>COMMERCE AND TRADE</b>			
Department of Mines, Minerals, and Energy	\$26,281,747	\$3.33	
Virginia Employment Commission	\$1,216,737,629	\$154.36	
<b>EDUCATION</b>			
Piedmont Virginia Community College	\$26,846,212	\$3.41	
University of Virginia Medical Center	\$923,927,192	\$117.21	
University of Virginia Academic Division	\$1,084,908,421	\$137.63	
<b>HEALTH AND HUMAN RESOURCES</b>			
Department of Rehabilitative Services	\$140,285,506	\$17.80	
<b>INDEPENDENT AGENCIES</b>			
Virginia Workers' Compensation Commission	\$35,539,776	\$4.51	
<b>JUDICIAL</b>			
Juvenile and Domestic Relations District Courts	\$79,987,075	\$10.15	
Public Defender Commission	\$42,039,447	\$5.33	
<b>NATURAL RESOURCES</b>			
Department of Environmental Quality	\$317,088,467	\$40.23	
Department of Game and Inland Fisheries	\$60,759,040	\$7.71	
<b>PUBLIC SAFETY</b>			
Department of Alcoholic Beverage Control	\$452,713,008	\$57.43	
Department of Correctional Education	\$58,117,241	\$7.37	
Department of Corrections, Central Activities	\$73,572,113	\$9.33	
Department of Corrections, Central Administration	\$78,966,016	\$10.02	
Department of Corrections - Employee Relations and Retraining	\$10,023,375	\$1.27	
Department of Military Affairs	\$62,064,198	\$7.87	
Department of State Police	\$283,748,667	\$36.00	
Fluvanna Women's Correctional Center	\$30,008,461	\$3.81	
<b>TRANSPORTATION</b>			
Department of Motor Vehicles	\$206,397,576	\$26.18	
Department of Transportation	\$3,317,500,235	\$420.86	
<b>OTHER SERVICES PROVIDED BY THE STATE</b>			
<b>ADMINISTRATION</b>			
Commonwealth Employees Health Insurance Fund	\$1,186,839,115	\$150.56	
Department of Employment Dispute Resolution	\$1,031,376	\$0.13	
Department of General Services	\$294,916,677	\$37.41	
Department of Human Resource Management	\$9,881,480	\$1.25	
Department of Minority Business Enterprise	\$1,897,120	\$0.24	
Human Rights Council	\$471,011	\$0.06	
Secretary of Administration	\$7,204,398	\$0.91	
State Board of Elections	\$15,816,109	\$2.01	

	ITEM TOTAL	PER CAPITA PERMANENT POPULATION	Not Applicable
<b>STATE GOVERNMENT SERVICES</b>			
<b>FINANCE</b>			
Department of Accounts	\$13,666,498	\$1.73	
Department of Accounts Transfer Payments	\$35,852,713	\$4.55	
Department of Planning and Budget	\$6,820,737	\$0.87	
Department of Taxation	\$165,029,958	\$20.94	
Department of State Internal Auditor	\$0	\$0.00	
Department of Treasury	\$15,181,597	\$1.93	
Personal Property Tax Relief Act	\$950,000,000	\$120.52	
Secretary of Finance	\$15,622,336	\$1.98	
Treasury Board	\$456,237,009	\$57.88	
Treasury Construction Financing	\$5,476,115	\$0.69	
<b>HEALTH AND HUMAN RESOURCES</b>			
Comprehensive Services For At-Risk Youth and Families	\$224,613,285	\$28.49	
Department for the Aging	\$51,653,559	\$6.55	
Department of Health	\$534,794,644	\$67.85	
Department of Health Professions	\$25,301,072	\$3.21	
Department of Medical Assistance Services	\$6,118,574,041	\$776.21	
Department of Social Services	\$1,778,034,369	\$225.56	
Department of Behavioral Health & Developmental Services	\$21,530,529	\$2.73	
Dept. of Mental Health, Mental Retardation and Substance Abuse Services	\$52,009,552	\$6.60	
Office of Inspector General Mental Health	\$497,332	\$0.06	
Secretary of Health & Human Resources	\$565,693	\$0.07	
Virginia Board for People with Disabilities	\$1,841,435	\$0.23	
Virginia Department for the Blind and Vision Impaired	\$39,515,105	\$5.01	
Virginia Rehabilitation Center for the Blind and Vision Impaired	\$3,535,579	\$0.45	
Virginia Tobacco Settlement Foundation	\$12,553,460	\$1.59	
<b>INDEPENDENT AGENCIES</b>			
State Corporation Commission	\$76,331,630	\$9.68	
State Lottery Department	\$252,976,181	\$32.09	
Virginia College Savings Plan	\$152,548,927	\$19.35	
Virginia Office for Protection and Advocacy	\$2,930,354	\$0.37	
Virginia Retirement System	\$49,495,178	\$6.28	
<b>JUDICIAL</b>			
Board of Bar Examiners	\$1,326,771	\$0.17	
Circuit Courts	\$90,173,900	\$11.44	
Combined District Courts	\$30,293,543	\$3.84	
Court of Appeals of Virginia	\$8,579,984	\$1.09	
General District Courts	\$94,717,282	\$12.02	
Judicial Inquiry and Review Commission	\$506,564	\$0.06	
Magistrate System	\$24,548,037	\$3.11	
Supreme Court	\$36,579,137	\$4.64	
Virginia Criminal Sentencing Commission	\$999,155	\$0.13	
Virginia State Bar	\$21,859,620	\$2.77	
<b>TOTAL PER CAPITA EXPENDITURES - STATE</b>		<b>\$2,849.39</b>	

<u>CITY OF CHARLOTTESVILLE</u>		
TOTAL PER CAPITA STATE REVENUES	\$3,036.73	\$3,036.73
TOTAL PER CAPITA STATE EXPENSES	\$3,488.00	\$3,411.37
<u>DIFFERENCE: REVENUES LESS EXPENSES</u>	<u>(\$451.27)</u>	<u>(\$374.64)</u>
<u>ALBEMARLE COUNTY</u>		
TOTAL PER CAPITA STATE REVENUES	\$2,977.89	\$2,977.89
TOTAL PER CAPITA STATE EXPENSES	\$4,177.51	\$4,014.70
<u>DIFFERENCE: REVENUES LESS EXPENSES</u>	<u>(\$1,199.62)</u>	<u>(\$1,036.81)</u>

### 3 – Per capita costs

#### U.S. Federal Government

#### **FY '08-'09 FEDERAL SERVICES - REVENUES**

[The Tax Foundation - Tax Research Areas > Virginia](http://www.taxfoundation.org/research/topic/64.html)

[www.taxfoundation.org/research/topic/64.html](http://www.taxfoundation.org/research/topic/64.html)

Virginia taxpayers receive more federal funding per dollar of federal taxes paid compared to the average state. Per dollar of federal tax collected in 2005, Virginia citizens received approximately \$1.51 in the way of federal spending. This ranks the state 10th highest nationally. This is the same as in 1995 when Virginia also received \$1.51 per dollar of taxes in federal spending (when it ranked 4th)

\$7,981.00

#### **FY '08-'09 FEDERAL SERVICES - ACTUAL EXPENDITURES**

	ITEM TOTAL	PER CAPITA PERMANENT POPULATION
<b>CHARLOTTESVILLE</b>		
REVENUE FROM FEDERAL AGENCIES		
Federal Assistance (CDBG Admin. etc.)	\$6,778	\$0.16
SCHOOL OPERATIONS	\$152,518	\$3.61
<b>TOTAL PER CAPITA FEDERAL EXPENDITURES - CITY</b>		<b>\$3.77</b>

	ITEM TOTAL	PER CAPITA PERMANENT POPULATION
<b>ALBEMARLE COUNTY</b>		
<b>TRANSFERS</b>		
Sec 8 Reimb	\$273,222	\$2.88
HUD Grant Fund	\$0	\$0.00
<b>CATEGORICAL AID</b>		
Social Services	\$3,850,881	\$40.57
Grants	\$34,141	\$0.81
Law Enforcement (COPS)	\$59,640	\$1.41
Medicaid Reimbursement	\$256,029	\$6.06
<b>OTHER FEDERAL</b>		
ARRA	\$233,801	\$2.46
Payments in Lieu of Taxes - Federal	\$33,748	\$0.36
<b>FEDERAL SCHOOL REVENUE</b>	<b>\$2,640,872</b>	<b>\$27.83</b>
<b>TOTAL PER CAPITA FEDERAL EXPENDITURES - COUNTY</b>		<b>\$82.38</b>

	ITEM TOTAL	PER CAPITA PERMANENT POPULATION
<b>FEDERAL GOVERNMENT EXPENDITURES FOR VIRGINIA</b>		
DEFENSE SPENDING	\$52,200,000,000	\$6,622.19
NON-DEFENSE SPENDING	\$66,400,000,000	\$8,423.63
DIRECT PAYMENTS	\$40,200,000,000	\$5,099.85
PROCUREMENT	\$53,900,000,000	\$6,837.85
GRANTS	\$8,800,000,000	\$1,116.38
SALARIES AND WAGES	\$15,700,000,000	\$1,991.73
<b>TOTAL PER CAPITA FEDERAL EXPEDITURES - STATE</b>		<b>\$12,610.00</b>

<b>CITY OF CHARLOTTESVILLE</b>		
TOTAL PER CAPITA FEDERAL REVENUES		\$7,981.00
TOTAL PER CAPITA FEDERAL EXPENSES		\$12,613.77
<b><u>DIFFERENCE: REVENUES LESS EXPENSES</u></b>		<b><u>(\$4,632.77)</u></b>
<b>ALBEMARLE COUNTY</b>		
TOTAL PER CAPITA FEDERAL REVENUES		\$7,981.00
TOTAL PER CAPITA FEDERAL EXPENSES		\$12,692.38
<b><u>DIFFERENCE: REVENUES LESS EXPENSES</u></b>		<b><u>(\$4,711.38)</u></b>



## 3.1 – Government services

### Local government provides almost 150 services

Here are the services provided by local government (with city and county categories combined):

#### **General Government Administration**

- Administration and Communications
- Board of Supervisors/Mayor and City Council
- Business Services
- County Executive/City Manager
- County Attorney/City Attorney
- Commissioner of the Revenue
- Finance Department
- Human Resources
- Information Department
- Office of Economic Development
- Organizational Memberships
- Treasurer
- Voter Registration & Elections

#### **Judicial**

- Clerk of the Circuit Court
- Circuit Court
- Commonwealth Attorney
- General District Court
- Juvenile Court
- Magistrate
- Sheriff

#### **Public Safety**

- Police
- Fire/Rescue Department
- Volunteer Fire/Rescue
- City Fire Contract
- Community Attention Home
- Emergency Communications Center
- Forest Fire Extinction
- Inspections
- Juvenile Detention Home
- Offender Aid Restoration
- Regional Jail
- SPCA Shelter

#### **Public Works**

- Facilities Development
- General services
- Public Service
- Utilities

#### **Infrastructure & Transportation**

- Facilities Management & Maintenance
- HVAC Services
- Transit/CAT/JAUNT

#### **Employee Compensation & Training**

- Corporate Training Fund
- Miscellaneous Expenses
- Unemployment Compensation

#### **Human Services**

- African American Teaching Fellows
- ARC Infant Development Program
- Boys & Girls Club
- BRMC – Latino Lay Health Promoter
- Charlottesville Free Clinic
- Children, Youth & Family Services
- Commission on Children & Families
- Computers 4 Kids
- Focus – Teensight
- Foothills Child Advocacy Center
- Health Department
- Jefferson Area Board of Aging (JABA)
- Jefferson Area Children’s Health Improvement Program (CHIP)
- Jefferson Area United Transit Network
- Legal Aid Justice Center
- Northwestern VA Community College
- Piedmont Court Appointed Special Advocates for Children (CASA)
- Piedmont VA Community College
- Piedmont Workforce Network
- Region 10
- Sexual Assault Resource Agency (SARA)
- Shelter for Help in Emergency (SHE)
- Social Services

- Tax Relief for the Elderly/Disabled
- Teen Pregnancy Contingency
- Thomas Jefferson Area Coalition for the Homeless
- United Way Child Scholarship
- United Way Information & Referral
- Urban Vision
- Bright Stars Transfer
- Comprehensive Services Act Trans.

### **Healthy Families & Community**

- Charlottesville Albemarle Convention & Visitors Bureau
- Comprehensive Services Act
- Community Attention
- Community Events and Festivals
- Contributions to Children, Youth and Family Programs
- Contributions to Education and the Arts
- Department of Social Services
- Housing Programs and Tax Relief
- Neighborhood Development Services

### **Parks & Recreation/Culture**

- African American Festival
- Ashland Highland Festival
- Darden Towne Memorial Park
- Discovery Museum
- Festival of the Photograph
- First Night Virginia
- Heritage Repertory Theater
- J-M Regional Library
- Jeffersonian Thanksgiving Festival
- Juneteenth
- Literacy Volunteers
- Municipal Band
- Parks & Recreation Department
- Piedmont Council of the Arts
- Save the Fireworks
- Virginia Festival of the Book
- Virginia Film Festival
- Visitor's Bureau
- WHTJ Public TV
- WVPT Public TV

### **Community Development**

- Affordable housing

- Albemarle Housing Improvement Program (AHIP)
- Alliance for Community Choice in Transportation
- Charlottesville Community Bikes
- Charlottesville Community Design Center
- Charlottesville Transit Service (CTS)/Charlottesville Area Transit (CAT) – Bus Contract
- Community Development
- Central Virginia Small Business Development Center (CVSBDC)
- Monticello Area Community Action Agency (MACAA)
- Office of Housing
- Piedmont Housing Alliance
- Planning District Commission
- Planning District Transportation Authority Plan
- Soil & Water Conservation
- Streamwatch
- VPI Extension Service , Virginia Cooperative Extension

### **Non-Departmental**

- Board Reserve
- City/County Revenue Sharing
- Contractual Services: Pupil Transportation
- Contractual Services: School Building Maintenance
- Early Retirement
- Job Development Fund
- Refunds
- Revenue Shortfall Contingency
- Salary Reserves
- Transfers to Debt Service Fund
- Transfers to Equipment Replacement Fund
- Transfers to Facilities Repair Fund
- Transfers to General Government Capital Improvement Program (CIP)
- Transfers to General Government Debt Service
- Transfers to Miscellaneous Funds

- Transfers to School Capital Improvement Program (CIP)
- Transfers to School Debt Service
- Transfers to Storm Drainage
- Transfers to Vehicle Replacement Fund

### **Water & Sewer**

- Operations

### **City and County Schools**

- Operations

These 20 services are provided by local government with state funds

### **State reimbursements provide operating funds through**

- Local contribution of Alcohol Beverage Control (ABC) taxes
- Funds for Recovered Costs
- Mobile home titling
- SPCA sterilization fund

### **Cost sharing**

- Clerk of Circuit Court
- Commonwealth Attorney
- Director of Finance
- Registrar
- Sheriff

### **Categorical aid**

- Child abuse and neglect
- Child support enforcement
- Child support administration
- EMS and fire service
- Law enforcement
- Medicaid reimbursements
- Miscellaneous grants
- Miscellaneous state revues
- Recordation taxes
- Social Services
- State contribution to K-12 school operations and expenses

State hotlines and offices provide another 10 local services

- Department of Motor Vehicles

- Drug Violation Hotline
- Employment Commission
- Help Eliminate Auto Theft (HEAT)
- Insurance fraud
- National Guard
- Terrorism Hotline
- Virginia Cooperative Extension Service
- Virginia Outdoors Foundation
- Virginia Missing Children Information Clearinghouse

Still more services are provided by over 80 state departments and boards

### **Administration**

- Commonwealth Employees Health Insurance Fund
- Compensation Board
- Department of Administration
- Department of Employment Dispute Resolution
- Department of General Services
- Department of Minority Business Enterprise
- Department of Veteran Services

### **Agriculture & Forestry**

- Department of Agriculture and Consumer Services
- Department of Forestry
- Virginia Agricultural Council

### **Commerce & Trade**

- Department of Mines, Minerals, and Energy
- Virginia Employment Commission
- Board of Accountancy
- Department of Business Assistance
- Department of Commerce & Trade
- Department of Housing and Community Development
- Department of Labor and Industry
- Department of Professional and Occupational Regulation
- Tobacco Indemnification & Revitalization Commission

- Virginia Economic Development Partnership
- Virginia Racing Commission
- Virginia Tourism Authority
- Virginia-Israel Advisory Board

### **Education**

- Piedmont Virginia Community College
- University of Virginia Medical Center
- University of Virginia Academic Division

### **Finance**

- Department of Accounts
- Department of Accounts Transfer Payments
- Department of Finance
- Department of Planning and Budget
- Department of Taxation
- Department of State Internal Auditor
- Department of Treasury
- Personal Property Tax Relief Act
- Treasury Board
- Treasury Construction Financing

### **Health & Human Resources**

- Comprehensive Services For At-Risk Youth and Families
- Department for the Aging
- Department of Behavioral Health & Developmental Services
- Department of Health
- Department of Human Resource Management
- Department of Health Professions
- Department of Human Resource Management
- Department of Medical Assistance Services
- Dept. of Mental Health, Mental Retardation and Substance Abuse Services
- Department of Rehabilitative Services  
Department of Rehabilitative Services
- Department of Social Services
- Human Rights Council
- Office of Inspector General Mental Health

- State Board of Elections
- Virginia Board for People with Disabilities
- Virginia Department for the Blind and Vision Impaired
- Virginia Rehabilitation Center for the Blind and Vision Impaired
- Virginia Tobacco Settlement Foundation

### **Independent Agencies**

- State Corporation Commission
- Virginia Workers' Compensation Commission
- State Lottery Department
- Virginia College Savings Plan
- Virginia Office for Protection and Advocacy
- Virginia Retirement System

### **Judicial**

- Board of Bar Examiners
- Circuit Courts
- Combined District Courts
- Court of Appeals of Virginia
- General District Courts
- Judicial Inquiry and Review Commission
- Juvenile and Domestic Relations District Courts
- Magistrate System
- Public Defender Commission
- Supreme Court
- Virginia Criminal Sentencing Commission
- Virginia State Bar

### **Natural Resources**

- Department of Environmental Quality
- Department of Game and Inland Fisheries

### **Public Safety**

- Department of Alcoholic Beverage Control
- Department of Correctional Education
- Department of Corrections, Central Activities

- Department of Corrections - Employee Relations and Retraining
- Department of Military Affairs
- Department of Military Affairs

### **Transportation**

- Department of Motor Vehicles
- Department of Transportation

### **More than 20 Federal services benefit residents locally**

- Armed forces recruiting
- Airway facilities
- Bankruptcy courts
- Court of appeals
- Federal Bureau of Investigation (FBI)
- Federal Executive Institute
- Federal contribution to K-12 school operations and expenses
- General Services Administration
- Grants to support projects in the City of Charlottesville and Albemarle County
- Health and Human Services (HHS)
- Housing and Urban Development (HUD) Grant Fund
- Internal Revenue Service (IRS)
- Judge Advocate General (JAG)
- Law enforcement (COPS)
- Medicaid reimbursements
- Post offices (USPS)
- Section 8 housing
- Shenandoah National Park
- Social services
- U.S. Attorney's Office
- U.S. Marshall's Office
- United States magistrate judge

## 3.2 - Private sector services

There is an adage in community planning that *shops follow rooftops*.

As a community grows, interactions between people, their property and their needs become ever more complex. Not only are more services required from government to manage and maintain the community, but residents demand more and more services from private businesses to provide for their basic needs and desires.

Here are some of the services provided by private businesses that grow as the population grows:

*Over 150 private business services are available to meet basic needs and desires*

### Automobiles

- Auto parts
- Auto inspection
- Auto repairs
- Car audio
- Car care services
- Car washes
- Motorcycle & scooter services
- New car sales
- Rental cars
- Tire dealers
- Used car sales
- Windshield replacement

### Beauty care

- Barber shops
- Beauty care
- Beauty products
- Beauty salons
- Cosmetic surgery
- Day spas
- Hair stylists
- Weight loss

### Childcare

- Daycare
- Nursery schools

### Community services

- Animal shelters
- Food banks
- Churches
- Recreation centers
- Senior centers
- Social services
- Worship

### Computers & electronics

- Computer sales & repair
- Data recovery
- Electronics
- Electronics stores
- Software programmers
- Video games
- Web design

### Education

- Educational suppliers
- Golf instruction
- Services for special needs children
- Speech therapy
- Teacher suppliers
- Teaching specialists
- Tennis lessons

### Entertainment

- Bowling alleys
- Concert halls
- Golf
- Hobbies
- Indoor entertainment
- Miniature golf
- Movie theaters
- Museums
- Outdoor recreation
- Playhouses
- Racing
- Sports arenas
- Tennis
- Water parks
- Zoos

## **Finance & insurance**

- Accountants
- Auto loans
- Banks
- Check cashing
- Fire, theft & auto insurance
- Health insurance
- Homeowner's insurance
- Investment advisors
- Tax services

## **Food & dining**

- Grocery stores
- Coffee shops
- Confectionaries
- Convenience stores
- Dining supplies
- Fast food franchises
- Ice cream
- Organic foods
- Restaurants
- Sports bars
- Steakhouses

## **Health**

- Dentists
- Doctors
- Emergency services
- Health care
- Hospitals
- Medical transport
- Pharmacies
- Physicians
- Surgeons
- Veterinarians
- Wellness & fitness

## **Housing & home maintenance**

- Air conditioning & heating
- Apartments
- Apartment rental services
- Appliance repair
- Building construction
- Electricians
- Hardware stores
- Home maintenance
- Housing
- Lawn & garden care

- Lawn & garden supplies
- Paving
- Pest control
- Plumbers
- Real estate

## **Legal services**

- Attorneys
- Law clerks
- Legal services
- Immigration services

## **Lodging**

- Accommodations
- Bed & breakfast
- Guest houses
- Hotels & motels
- Youth hostel

## **Professional & business services**

- Business consultants
- Business services
- Cleaning services
- Employment
- Event planners
- Financial services
- Insurance adjusters
- Real estate agents
- Staffing agencies

## **Repairs & emergencies**

- Ambulance services
- Emergency plumbing
- Generators
- Medical supplies
- Poison control
- Security services
- Security lights

## **Retail & consumer goods**

- Appliances
- Bookstores
- Card shops
- Clothing stores
- Department stores
- Equipment rental
- Furniture stores
- Housewares

- Home furnishings
- Florists
- Kitchen stores
- Lawn & garden
- Occasions & gifts
- Shoes
- Specialty shops (tobacco, tattoos, cupcakes, herbal lotions, yoga, etc.)
- Sporting goods

#### **Travel & recreation**

- Amusement parks
- Hobby shops

- Outdoor recreation
- Sporting venues
- Taxi services
- Travel services
- Vacation planning

#### **Utilities**

- Cable service
- Gas & electric
- Trash collection
- Water service