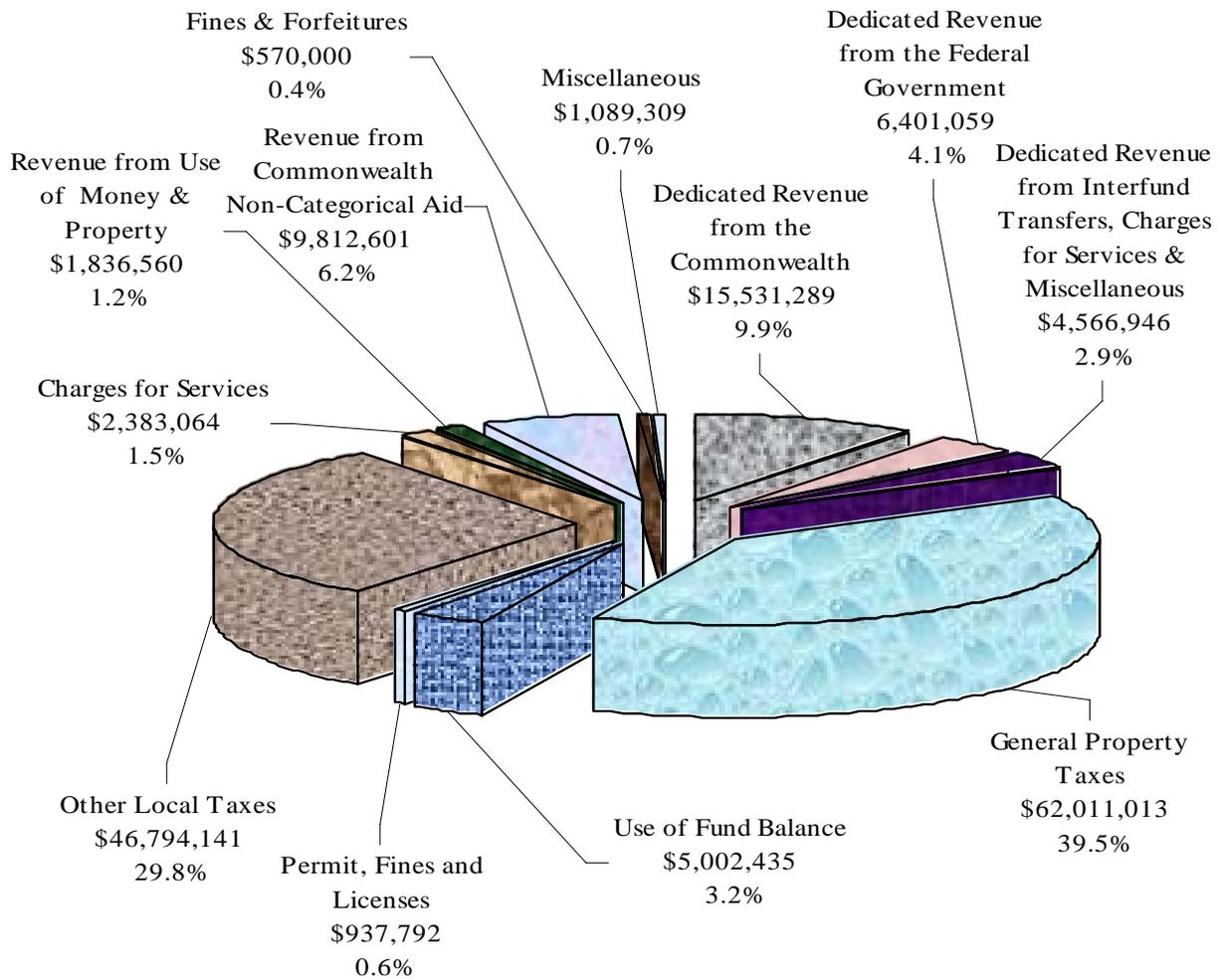


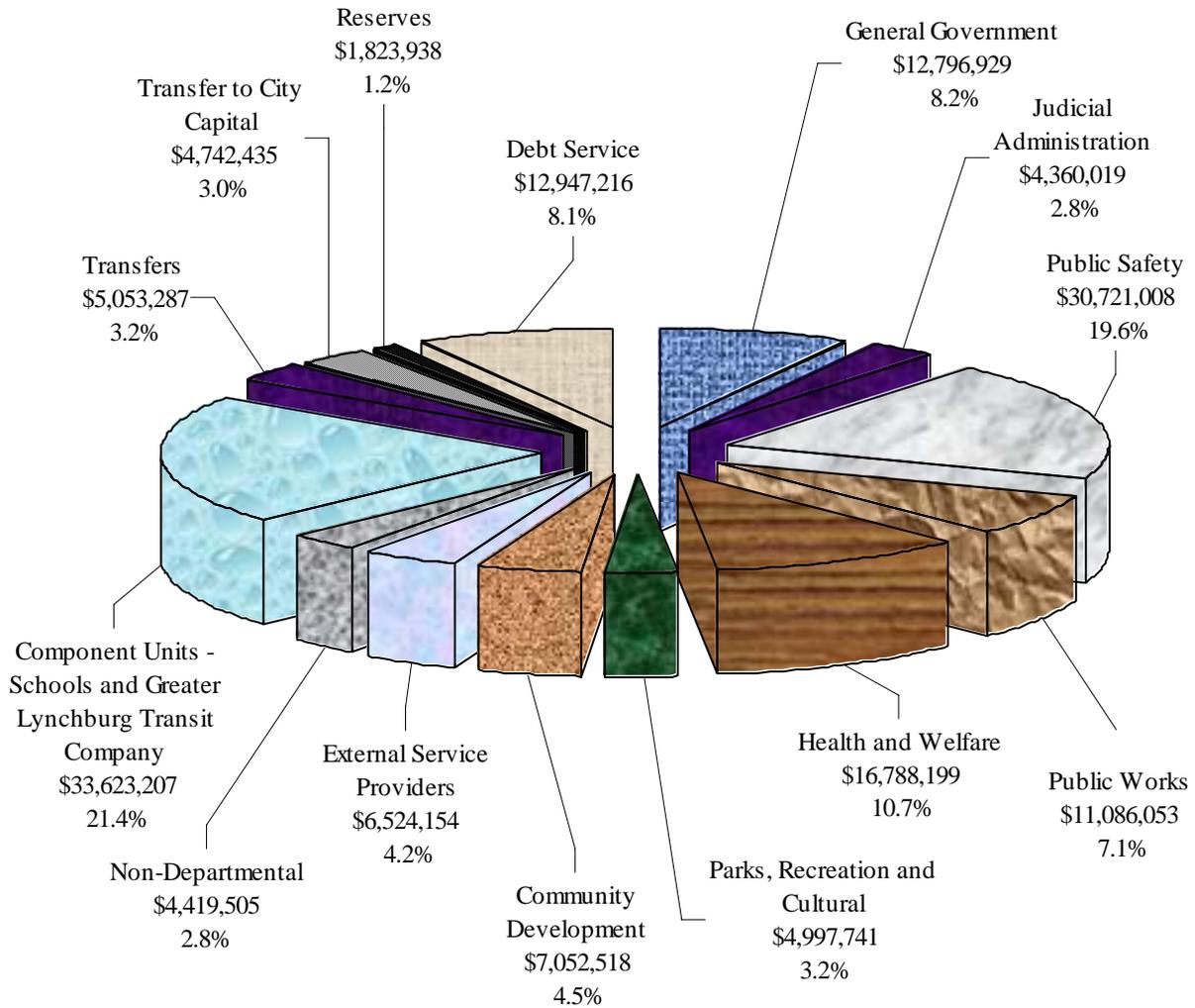


**FY 2008 REVENUES AND USE OF FUND BALANCE**  
**\$156,936,209**





### FY 2008 EXPENDITURES, RESERVES AND TRANSFERS \$156,936,209





	Actual FY 2006	Adopted FY 2007	Revised Estimate FY 2007	Manager's Proposed FY 2008	Adopted FY 2008
<b>UNDESIGNATED BEGINNING BALANCE</b>	\$17,502,668	\$23,007,815	\$25,988,163	\$20,336,988	\$19,399,834
<b>REVENUES</b>					
Non-dedicated Revenue	\$119,244,949	\$114,228,599	\$117,637,357	\$126,198,131	\$125,434,480
Dedicated Revenue	25,574,304	25,647,724	27,030,868	26,201,308	26,499,294
<b>TOTAL REVENUES</b>	<b>\$144,819,253</b>	<b>\$139,876,323</b>	<b>\$144,668,225</b>	<b>\$152,399,439</b>	<b>\$151,933,774</b>
Other Financing Sources <sup>2</sup>	\$11,761,410	\$0	\$0	\$0	\$0
FY 2006 encumbrance funding			869,657		
Use of Designated Fund Bal - FY 2007 Return of School Funding			4,223,417		
Use of Designated Fund Bal - FY 2007 IT			321,677		
Use of Reserve for Other Post Employment Benefits					250,000
Use of Designated Fund Balance - Health Insurance Reserve					100,000
<b>TOTAL REVENUES AND USE OF DESIGNATED FUND BALANCE</b>	<b>\$156,580,663</b>	<b>\$139,876,323</b>	<b>\$150,082,976</b>	<b>\$152,399,439</b>	<b>\$152,283,774</b>
Use of Recreation Program Revenues from FY 2007 <sup>1</sup>					(90,000)
Use of Fund Balance - Capital					4,742,435
<b>TOTAL REVENUES AND USE OF FUND BALANCE</b>	<b>\$156,580,663</b>	<b>\$139,876,323</b>	<b>\$150,082,976</b>	<b>\$152,399,439</b>	<b>\$156,936,209</b>
<b>EXPENDITURES</b>					
Operating - Departmental	\$77,509,333	\$81,170,901	\$89,578,833	\$87,967,670	\$87,802,467
Operating - Non-Departmental	9,442,115	10,549,746	6,033,124	12,382,229	11,999,136
Transfers To Other Funds	4,017,279	3,901,936	4,034,374	4,344,257	5,053,287
Debt Service - General Fund	6,814,257	6,825,045	6,825,045	6,666,878	7,146,479
Schools - Operations	29,894,763	30,750,413	31,672,924	33,113,730	32,567,730
Schools - Debt Service	15,931,557	6,073,658	6,073,658	5,800,737	5,800,737
Police Overtime Reserve	0	250,000	77,550	0	0
Juvenile Detention Home Workers Comp Reserve	0	20,000	0	0	0
Debt Service Reserve	0	0	0	1,023,938	823,938
Contingencies Reserve	0	1,200,000	1,187,239	1,200,000	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$143,609,304</b>	<b>\$140,741,699</b>	<b>\$145,482,747</b>	<b>\$152,499,439</b>	<b>\$152,193,774</b>
<b>TRANSFER TO CAPITAL FUNDS</b>					
School Capital Projects Fund			3,140,906		
City Capital Projects Fund	\$2,671,622	\$7,936,128	\$8,047,652	\$4,742,435	\$4,742,435
<b>TOTAL TRANSFER TO CAPITAL</b>	<b>\$2,671,622</b>	<b>\$7,936,128</b>	<b>\$11,188,558</b>	<b>\$4,742,435</b>	<b>\$4,742,435</b>
<b>TOTAL EXPENDITURES, RESERVES &amp; TRANSFERS</b>	<b>\$146,280,926</b>	<b>\$148,677,827</b>	<b>\$156,671,305</b>	<b>\$157,241,874</b>	<b>\$156,936,209</b>
<b>FUND BALANCE</b>	<b>\$27,802,405</b>	<b>\$14,206,311</b>	<b>\$19,399,834</b>	<b>\$15,494,553</b>	<b>\$14,747,399</b>
<b>USE OF FUND BALANCE</b>	<b>(\$1,814,242)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REMAINING UNDESIGNATED FUND BALANCE</b>	<b>\$25,988,163</b>	<b>\$14,206,311</b>	<b>\$19,399,834</b>	<b>\$15,494,553</b>	<b>\$14,747,399</b>
<b>Designated Fund Balance</b>	<b>\$8,627,252</b>		<b>\$3,232,501</b>	<b>\$3,232,501</b>	<b>\$3,182,501</b>
<b>TOTAL FUND BALANCE</b>	<b>\$34,615,415</b>		<b>\$22,632,335</b>	<b>\$18,727,054</b>	<b>\$17,929,900</b>
<b>Designated Fund Balance</b>					
Fiscal Year 2006 Encumbrances	\$869,657		0	0	\$0
GLTC	39,968		39,968	39,968	39,968
Information Technology	321,677		0	0	0
Detention Home Workers Comp.	20,000		40,000	40,000	40,000
Court Facilities	102,985		102,985	102,985	102,985
Adopt a Bed	4,548		4,548	4,548	4,548
Health Insurance	195,000		195,000	195,000	395,000
Return/Reserve for School funding	6,573,417		2,350,000	2,350,000	2,350,000
Reserve for Employee Compensation	500,000		500,000	0	0
Reserve for Other Post Employment Benefits	0		0	500,000	250,000
<b>Total Designated Fund Balance</b>	<b>\$8,627,252</b>		<b>\$3,232,501</b>	<b>\$3,232,501</b>	<b>\$3,182,501</b>
<b>Use of Fund Balance</b>				<b>Proposed FY 2008</b>	<b>Adopted FY 2008</b>
Revenues				\$152,399,439	\$151,933,774
Expenditures				\$152,499,439	\$152,193,774
Use of Fund Balance for one time expenditures related to the implementation of a Work Management System and for Consultant Services in the Department of Community Development.				\$100,000	\$260,000
Pay as you go capital projects				\$4,742,435	\$4,742,435
<b>Total Use of Fund Balance</b>				<b>\$4,842,435</b>	<b>\$5,002,435</b>

Note: Use of Fund Balance is consistent with Financial Policies adopted by City Council.

<sup>1</sup> FY 2007 recreation revenues used to offset FY 2008 recreation expenses.

<sup>2</sup> Repayment of the Line of Credit for Capital Expenditures.



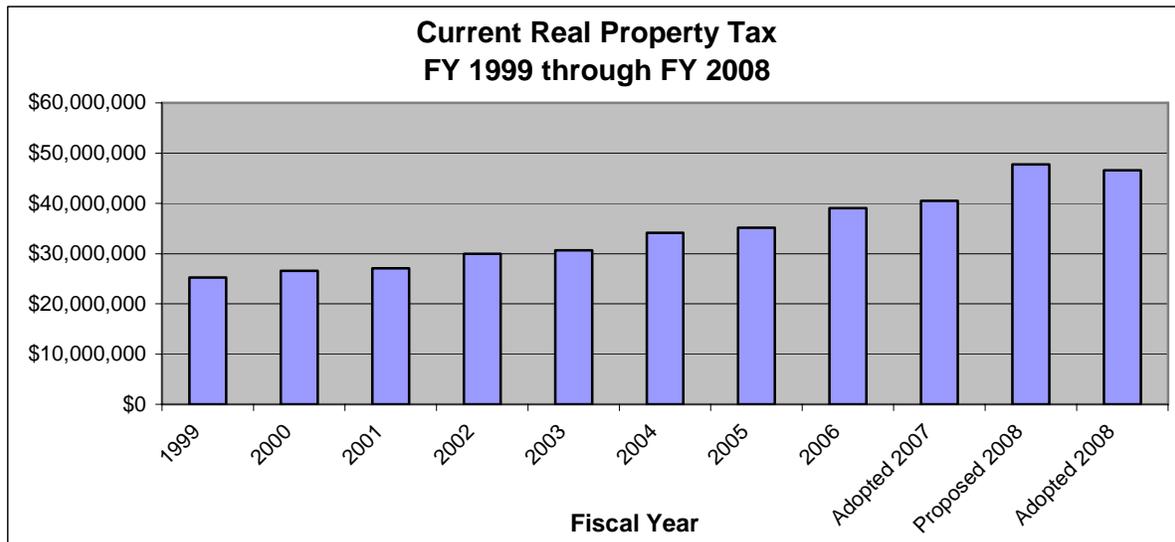
	Actual FY 2006	Adopted FY 2007	Revised Estimate FY 2007	Manager's Proposed FY 2008	Adopted FY 2008
<b>REVENUE SUMMARY BY CATEGORY</b>					
<b>NON-DEDICATED REVENUE</b>					
General Property Taxes	\$60,164,286	\$55,670,705	\$56,204,334	\$63,213,570	\$62,011,013
Other Local Taxes	42,847,933	43,657,028	44,997,660	47,038,251	46,794,141
Permit, Fines and Licenses	1,025,882	907,318	931,918	937,792	937,792
Fines & Forfeitures	593,418	582,000	570,000	570,000	570,000
Revenue from Use of Money & Property	2,060,863	1,315,504	2,542,080	1,335,560	1,836,560
Charges for Services	2,519,936	2,003,144	2,226,477	2,336,064	2,383,064
Miscellaneous	861,877	224,988	244,622	231,744	231,744
Revenue from Lynchburg City Schools	35,364	0	36,100	857,565	857,565
Revenue from the Commonwealth Non-Categorical Aid	9,135,390	9,867,912	9,858,262	9,677,585	9,812,601
<b>TOTAL NON-DEDICATED REVENUE</b>	<b>\$119,244,949</b>	<b>\$114,228,599</b>	<b>\$117,611,453</b>	<b>\$126,198,131</b>	<b>\$125,434,480</b>
<b>DEDICATED REVENUE</b>					
Charges for Services	\$1,354,956	\$1,539,773	\$1,494,971	\$1,603,144	\$1,603,144
Recreation Revenue	379,193	271,500	264,102	278,000	368,000
Miscellaneous	3,035,688	2,750,133	2,718,550	2,549,652	2,549,652
Interfund Transfers	302,701	300,653	157,151	46,150	46,150
Revenue from the Commonwealth					
Categorical Aid-State Shared Expenditures	2,660,403	2,722,429	2,879,894	2,912,145	2,985,003
Categorical Aid	12,101,586	12,087,956	12,933,537	12,532,164	12,546,286
Revenue from the Federal Government					
Federal Categorical Aid Pass Thru	5,739,777	5,975,280	6,372,318	6,280,053	6,401,059
<b>TOTAL DEDICATED REVENUE</b>	<b>\$25,574,304</b>	<b>\$25,647,724</b>	<b>\$26,820,523</b>	<b>\$26,201,308</b>	<b>\$26,499,294</b>
<b>TOTAL REVENUES</b>	<b>\$144,819,253</b>	<b>\$139,876,323</b>	<b>\$144,431,976</b>	<b>\$152,399,439</b>	<b>\$151,933,774</b>



Current Real Property Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$1.11 per \$100 assessed value	\$25,252,960	1.3%
2000	\$1.11 per \$100 assessed value	\$26,532,540	5.1%
2001	\$1.11 per \$100 assessed value	\$27,060,182	2.0%
2002	\$1.11 per \$100 assessed value	\$29,949,905	10.7%
2003	\$1.11 per \$100 assessed value	\$30,671,630	2.4%
2004	\$1.11 per \$100 assessed value	\$34,128,258	11.3%
2005	\$1.11 per \$100 assessed value	\$35,122,787	2.9%
2006	\$1.11 per \$100 assessed value	\$39,068,092	11.2%
2007 Adopted	\$1.11 per \$100 assessed value	\$40,489,461	3.6%
2008 Proposed	\$1.11 per \$100 assessed value	\$47,732,843	17.9%
<b>2008 Adopted</b>	<b>\$1.05 per \$100 assessed value</b>	<b>\$46,556,764</b>	<b>15.0%</b>

**Enabling Legislation and Rate Changes:** Section 58.1-3200 through 58.1-3389 of the Virginia Code authorizes localities to levy taxes on real property. This tax includes land, buildings, and improvements on such buildings. There is no cap on this tax. Reassessments are completed on a biennial basis and revenues are projected based on information received from the City Assessor.



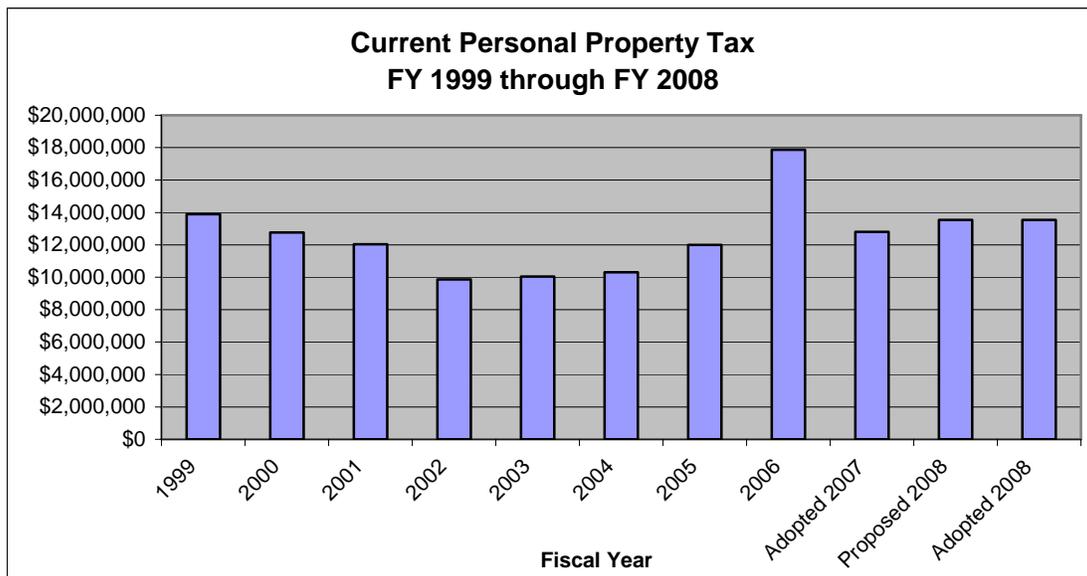
Real estate taxes are assessed as of the first day of July each year. Supplemental real estate taxes are levied in June to reflect construction in progress during the fiscal year with a tax due date in August. Real estate taxes are payable in four quarterly installments on November 15, January 15, March 15, and May 15. If paid thereafter, a 10% penalty and interest at the rate of 10% per annum is added.



Current Personal Property Tax – Local Portion

Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$3.30 per \$100 assessed value	\$13,891,952	6.1%
2000	\$3.30 per \$100 assessed value	\$12,754,966	(8.2%)
2001	\$3.30 per \$100 assessed value	\$12,033,142	(5.7%)
2002	\$3.30 per \$100 assessed value	\$9,865,140	(18.0%)
2003	\$3.30 per \$100 assessed value	\$10,031,237	1.7%
2004	\$3.30 per \$100 assessed value	\$10,305,698	2.7%
2005	\$3.80 per \$100 assessed value	\$12,003,204	16.5%
2006	\$3.80 per \$100 assessed value	\$17,867,625	48.9%
2007 Adopted	\$3.80 per \$100 assessed value	\$12,803,698	(28.3%)
2008 Proposed	\$3.80 per \$100 assessed value	\$13,535,166	5.7%
<b>2008 Adopted</b>	<b>\$3.80 per \$100 assessed value</b>	<b>\$13,535,166</b>	<b>5.7%</b>

**Enabling Legislation and Rate Changes:** Sections 58.1-3500 and 58.1-3531 of the Virginia Code allows cities to levy a tax on tangible personal property of businesses and individuals. There is no cap on the tax rate. The Commonwealth allocates \$5.8 million to the City to be utilized in providing tax relief for automobiles owned by individuals and used for personal use. The Commissioner of Revenue assesses vehicles at 100% of the average trade-in value. Revenue projections are based on information received by the Commissioner of Revenue from the Department of Motor Vehicles.



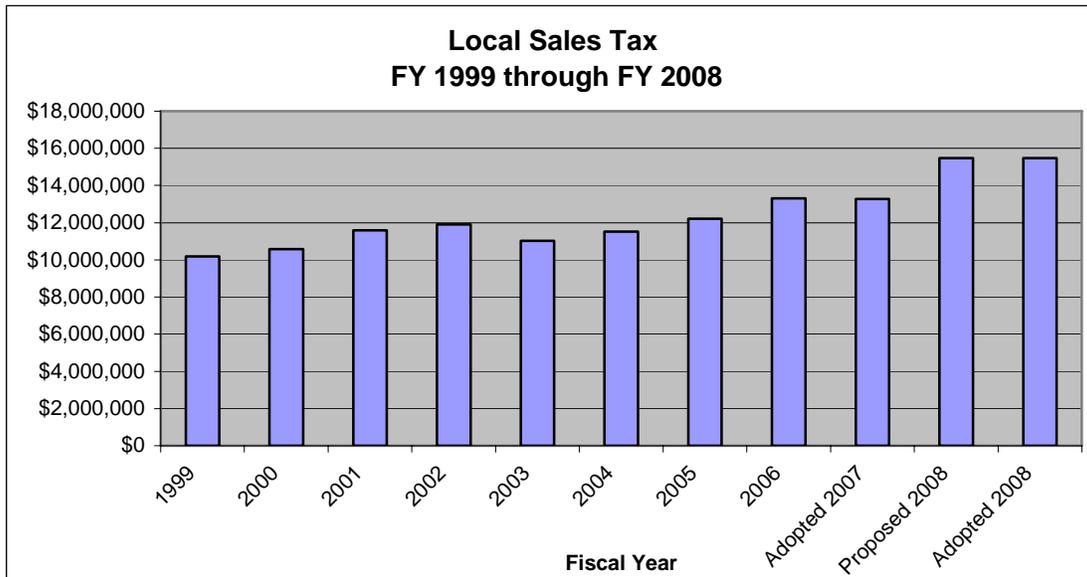
For FY 2006 personal property taxes were due November 15, 2005 for calendar year 2005 levy. Due to the implementation of a semi-annual billing process, the first installment of personal property taxes for calendar year 2006 levy was due June 15, 2006 with the second installment due December 5, 2006. Future installments will be due June 5 and December 5. Additional billings for personal property acquisitions will be due February 5, and August 5.



Local Sales Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	1% + 3.5% VA tax	\$10,186,621	4.9%
2000	1% + 3.5% VA tax	\$10,569,774	3.8%
2001	1% + 3.5% VA tax	\$11,592,048	9.7%
2002	1% + 3.5% VA tax	\$11,905,178	2.7%
2003	1% + 3.5% VA tax	\$11,027,631	(7.4%)
2004	1% + 3.5% VA tax	\$11,519,938	4.5%
2005	1% + 4.0% VA tax	\$12,219,195	6.1%
2006	1% + 4.0% VA tax	\$13,315,093	9.0%
2007 Adopted	1% + 4.0% VA tax	\$13,277,683	(0.3%)
2008 Proposed	1% + 4.0% VA tax	\$15,476,000	16.6%
<b>2008 Adopted</b>	<b>1% + 4.0% VA tax</b>	<b>\$15,476,000</b>	<b>16.6%</b>

**Enabling Legislation and Rate Changes:** Section 58.1-603 of the Virginia Code authorizes the imposition of a sales tax on the purchase price of retail products. Section 58.1-605 of the Virginia Code allows cities to levy a general retail sales tax of 1% to provide revenue to the General Fund. Section 36-188 of the City Code enables the City to collect the 1% sales tax; the State component of the sales tax was increased from 3.5% to 4% in FY 2005. Revenues are projected to increase in FY 2008 based on a recovering local economy and a new shopping center in an adjacent locality which has brought more business to Lynchburg as well. Sales tax revenue through December 31, 2006 was \$4,917,016 representing four months of collections.





Utility Consumption Tax Electric

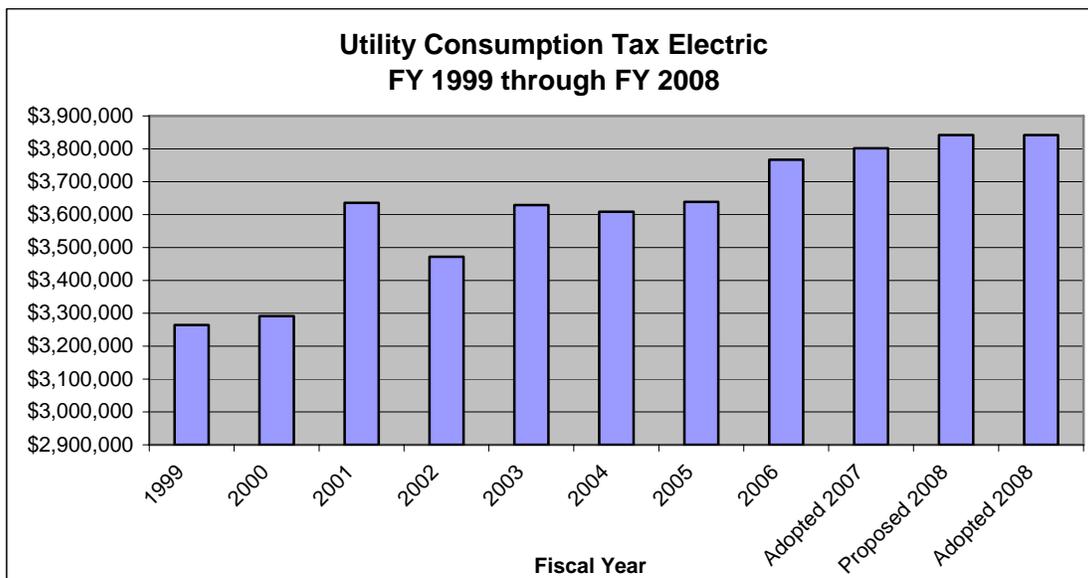
Fiscal Year	Tax Rate	Amount	Percent Change
1999	7% R, 6% C and I	\$3,264,097	(2.6%)
2000	7% R, 6% C and I	\$3,291,324	0.8%
2001	See below	\$3,636,065	10.5%
2002	See below	\$3,471,879	(4.5%)
2003	See below	\$3,629,146	4.5%
2004	See below	\$3,608,470	(0.6%)
2005	See below	\$3,638,859	0.8%
2006	See below	\$3,766,901	3.5%
2007 Adopted	See below	\$3,801,423	0.9%
2008 Proposed	See below	\$3,842,614	1.1%
<b>2008 Adopted</b>	<b>See below</b>	<b>\$3,842,614</b>	<b>1.1%</b>

**Residential (R):** The greater of: \$0.0046 for the first 1,000 kwh (or a fraction thereof) plus \$0.0026 for each kwh over the first 1,000 kwh, or 7% of the minimum monthly charge.

**Commercial (C):** The greater of: \$0.0048 for the first 1,000 kwh (or a fraction thereof) plus \$0.0092 for each kwh over the first 1,000 kwh, or 7% of the minimum monthly charge.

**Industrial (I):** The greater of: \$0.00375 for the first 1,000 kwh (or a fraction thereof) plus \$0.0026 for each kwh over the first 1,000 kwh, or 7% of the minimum monthly charge.

**Enabling Legislation and Rate Changes:** Section 58.1-3814 of the Virginia Code allows localities to impose a local utility tax on the consumers of public utilities. These utilities include electric, gas, and water. The percentage of the tax varies based on residential (R), commercial (C), or industrial (I) classification. In 2001, the General Assembly changed the rate of the electric tax to a consumption tax. This tax is now based on kilowatt hours of electricity used by the consumer. Revenue projections are based on historical averages and weather patterns.

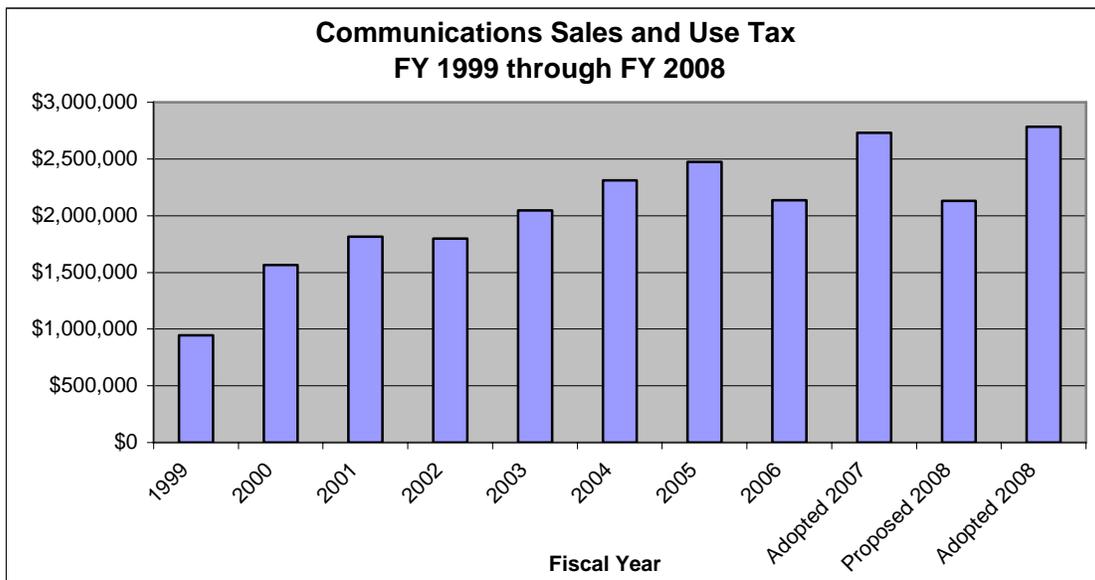




Communications Sales and Use Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	7%	\$946,126	3.8%
2000	7%	\$1,564,471	65.4%
2001	7%	\$1,813,988	15.9%
2002	7%	\$1,798,218	(0.9%)
2003	7%	\$2,045,234	13.7%
2004	7%	\$2,312,635	13.1%
2005	7%	\$2,473,849	7.0%
2006	7%	\$2,136,777	(13.6%)
2007 Adopted	7%	\$2,731,421	27.8%
2008 Proposed	See below	\$2,129,392	(22.0%)
<b>2008 Adopted</b>	<b>See below</b>	<b>\$2,785,368</b>	<b>2.0%</b>

**Enabling Legislation and Rate Changes:** Section 58.1-662 of the Virginia Code allows the State to collect this tax. The tax is then allocated and distributed monthly according to the percentage of telecommunications and television cable funds (local consumer utility tax on landlines and wireless, E-911, business license tax in excess of 0.5%, cable franchise fee, video programming excise tax and local consumer utility tax on cable television) received by the locality in Fiscal Year 2006 from local tax rates adopted on or before January 1, 2006. This legislation became effective January 1, 2007 and is intended to be revenue neutral for localities. An error was made in the revenue projection for FY 2007 and will be corrected in the third quarter adjustments.

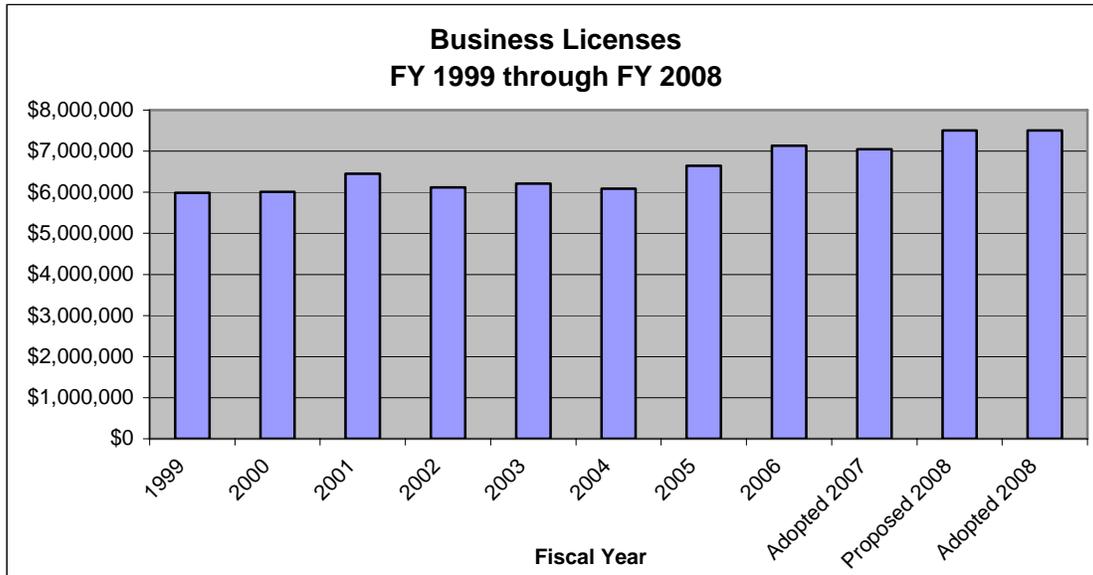




Business Licenses

Fiscal Year	Tax Rate	Amount	Percent Change
1999	See Below	\$5,988,492	15.0%
2000		\$6,012,069	0.4%
2001		\$6,450,060	7.3%
2002		\$6,115,395	(5.2%)
2003		\$6,214,713	1.6%
2004		\$6,088,506	(2.0%)
2005		\$6,648,555	9.2%
2006		\$7,130,237	7.2%
2007 Adopted		\$7,047,095	(1.2%)
2008 Proposed		\$7,503,617	6.5%
<b>2008 Adopted</b>		<b>\$7,503,617</b>	<b>6.5%</b>

**Enabling Legislation and Rate Changes:** Sections 58.1-3700 through 58.1-3735 of the Virginia Code authorizes localities to impose a local license tax on businesses, professions, and occupations. The tax rate varies depending on the type of business. Lynchburg has a tax rate of \$0.16 on contracting; \$0.20 on retail; \$0.36 on repair, personal, and business services; and \$0.58 on financial real estate per \$100 of gross receipts. A wholesalers' license is \$0.28 per \$100 of gross purchases plus a \$20 fee per license when gross purchases are over \$100,000. These rates are the maximum allowed by State law. Revenues for FY 2008 are projected to increase based on a recovering local economy and new businesses that opened in FY 2006 are doing well.

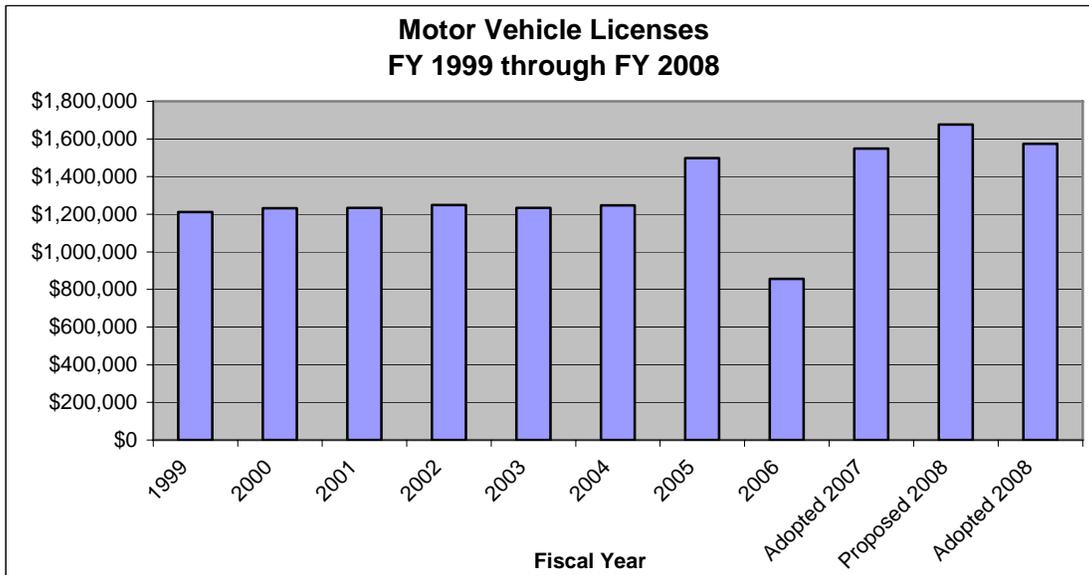




Motor Vehicle Licenses

Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$25.00	\$1,212,149	1.1%
2000	\$25.00	\$1,231,734	1.6%
2001	\$25.00	\$1,234,155	0.2%
2002	\$25.00	\$1,248,753	1.2%
2003	\$25.00	\$1,233,855	(1.2%)
2004	\$25.00	\$1,246,702	1.0%
2005	\$29.50/\$34.50	\$1,498,014	20.2%
2006	\$29.50/\$34.50	\$856,406	(42.8%)
2007 Adopted	\$29.50/\$34.50	\$1,549,057	80.9%
2008 Proposed	\$29.50/\$34.50	\$1,676,222	8.2%
<b>2008 Adopted</b>	<b>\$29.50/\$34.50</b>	<b>\$1,575,000</b>	<b>1.7%</b>

**Enabling Legislation and Rate Changes:** Section 46.2-752 of the Virginia Code authorizes cities to levy a license tax on motor vehicles, trailers, and semi-trailers. In 2004 the City of Lynchburg increased the Motor Vehicle Tax from \$25.00 to \$29.50 for vehicles weighing 4,000 pounds or less, and \$34.50 for vehicles weighing greater than 4,000 pounds. The City cannot charge more than the State fee for a license plate. Revenues for FY 2006 were lower due to the pro-ration of license fees when decals were eliminated. Revenues for FY 2008 are projected to increase based on information from the Department of Motor Vehicles.

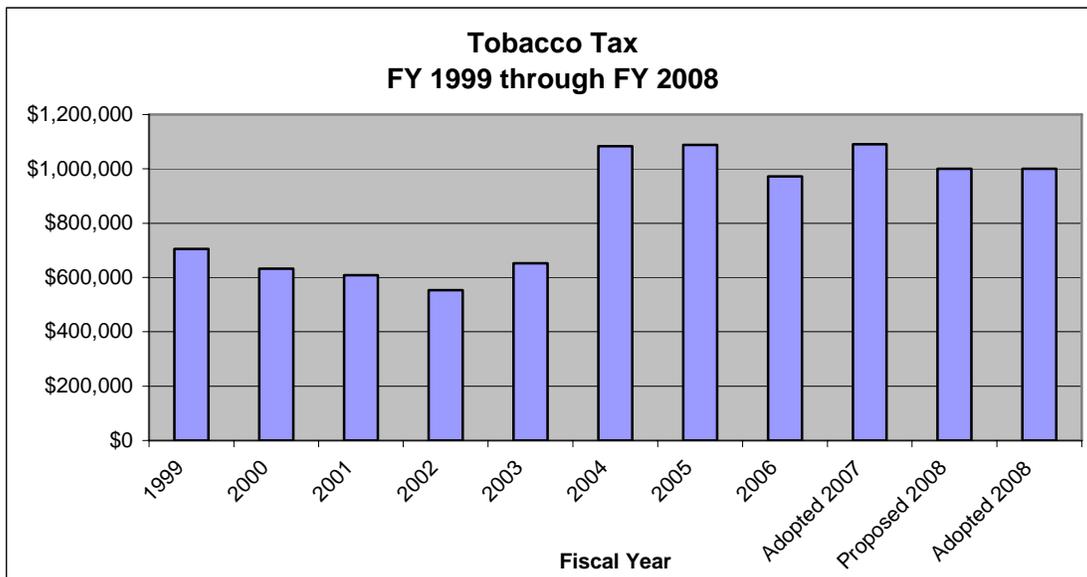




Tobacco Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$0.15 per 20 pack	\$705,062	(5.1%)
2000	\$0.15 per 20 pack	\$633,136	(10.2%)
2001	\$0.15 per 20 pack	\$607,991	(4.0%)
2002	\$0.15 per 20 pack	\$553,676	(8.9%)
2003	\$0.15 per 20 pack	\$652,156	17.8%
2004	\$0.35 per 20 pack	\$1,083,020	66.1%
2005	\$0.35 per 20 pack	\$1,087,358	0.4%
2006	\$0.35 per 20 pack	\$972,337	(10.6%)
2007 Adopted	\$0.35 per 20 pack	\$1,090,000	12.1%
2008 Proposed	\$0.35 per 20 pack	\$1,000,000	(8.3%)
<b>2008 Adopted</b>	<b>\$0.35 per 20 pack</b>	<b>\$1,000,000</b>	<b>(8.3%)</b>

**Enabling Legislation and Rate Changes:** Section 58.1-1001 of the Virginia Code allows the State to levy a tax of \$0.30 on a pack of twenty cigarettes. The City of Lynchburg has a tax of \$0.35 on a pack of twenty cigarettes. This rate was changed from the original \$0.15 in FY 2004. Currently, this tax is not capped by the State. Revenue projections are based on historical trend analysis. Revenues received through December 31, 2006 total \$527,954.

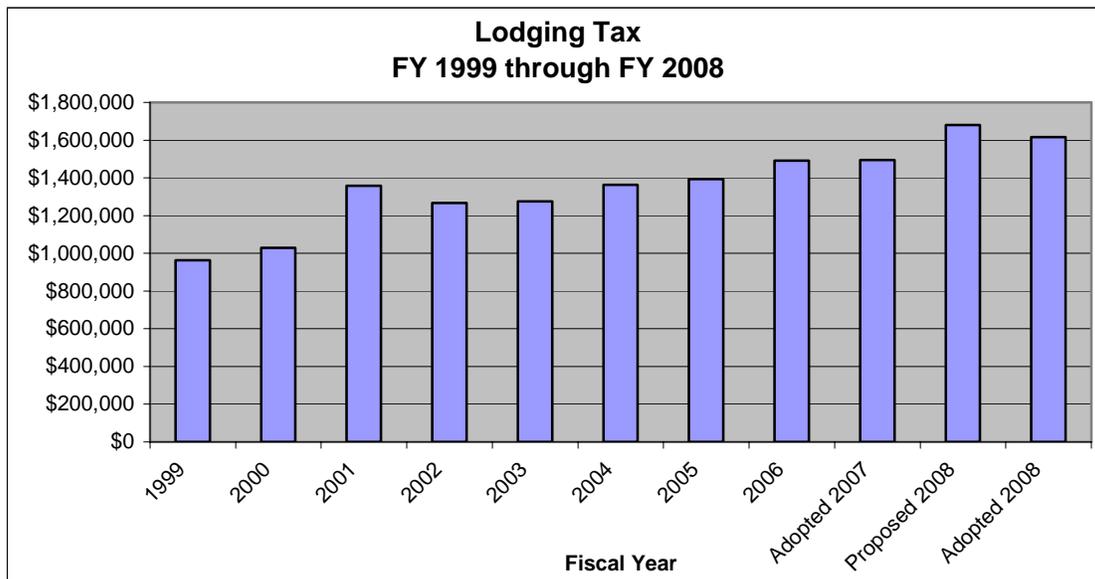




Lodging Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	5.5%	\$963,921	13.9%
2000	5.5%	\$1,029,654	6.8%
2001	5.5% + \$1 per room/night	\$1,357,862	31.9%
2002	5.5% + \$1 per room/night	\$1,267,646	(6.6%)
2003	5.5% + \$1 per room/night	\$1,275,466	0.6%
2004	5.5% + \$1 per room/night	\$1,362,924	6.9%
2005	5.5% + \$1 per room/night	\$1,392,745	2.2%
2006	5.5% + \$1 per room/night	\$1,491,943	7.1%
2007 Adopted	5.5% + \$1 per room/night	\$1,495,157	0.2%
2008 Proposed	5.5% + \$1 per room/night	\$1,679,674	12.3%
<b>2008 Adopted</b>	<b>5.5% + \$1 per room/night</b>	<b>\$1,615,990</b>	<b>8.1%</b>

**Enabling Legislation and Rate Changes:** Section 58.1-3819 of the Virginia Code allows for a lodging tax to be imposed on rooms intended for dwelling or sleeping. The City of Lynchburg has a lodging tax of 5.5%. In FY 2001, Lynchburg changed the lodging tax from 5.5% to 5.5% plus \$1 per room per night. Of the total lodging taxes, 36% is allocated for tourism. Currently, this tax is not capped by the State. Revenues for FY 2008 are projected to increase based primarily on the growth of Liberty University and associated special events.

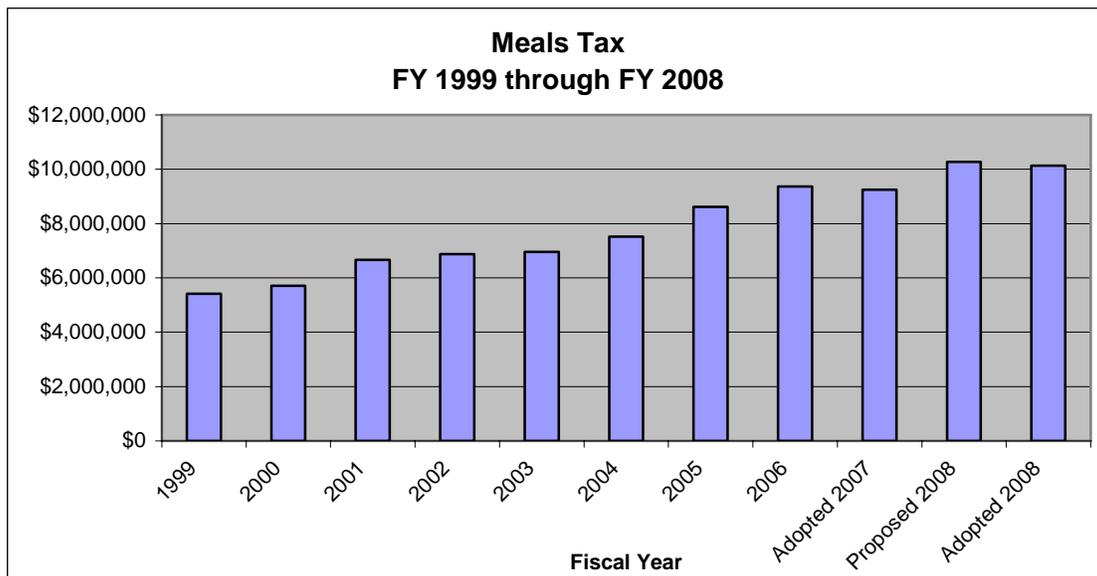




Meals Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	5.5%	\$5,415,958	2.8%
2000	5.5%	\$5,702,770	5.3%
2001	6.0%	\$6,661,317	16.8%
2002	6.0%	\$6,872,160	3.2%
2003	6.0%	\$6,953,793	1.2%
2004	6.0%	\$7,519,651	8.1%
2005	6.5%	\$8,618,611	14.6%
2006	6.5%	\$9,358,567	8.6%
2007 Adopted	6.5%	\$9,242,200	(1.2%)
2008 Proposed	6.5%	\$10,275,564	11.2%
<b>2008 Adopted</b>	<b>6.5%</b>	<b>\$10,134,444</b>	<b>9.7%</b>

**Enabling Legislation and Rate Changes:** Section 58.1-3833 of the Virginia Code allows for a city or county with general taxing powers to levy a meals tax. In 2005, Lynchburg raised the meals tax by one-half percent. There is no State cap. Revenue projections for FY 2008 are expected to continue to increase based on the growth of Liberty University and the increased cost of prepared meals. Revenues received through December 31, 2006 total \$3,880,777 includes 5 months of collections.

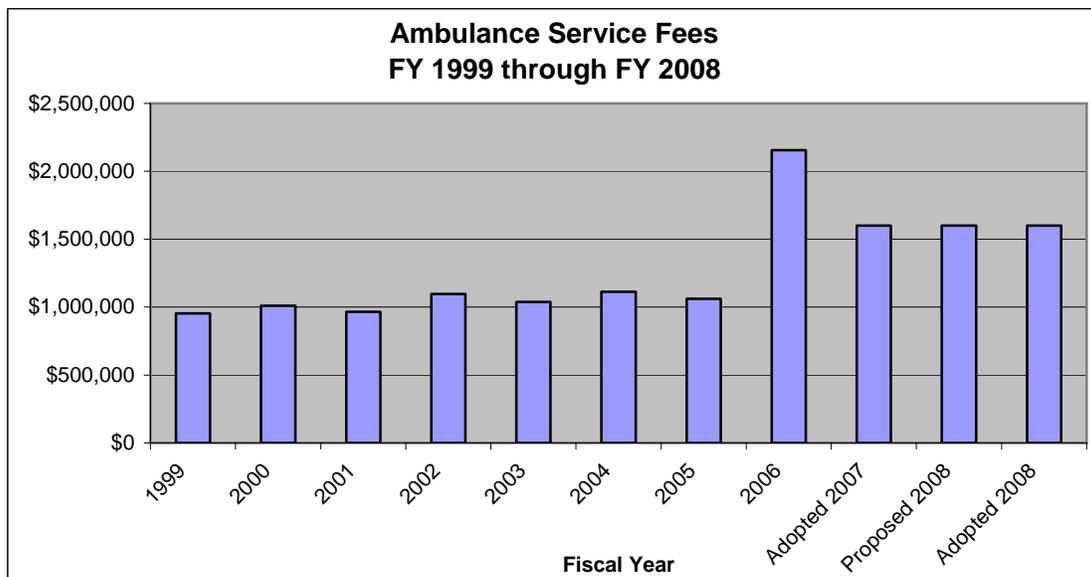




Ambulance Service Fees

Fiscal Year	Fee Schedule	Amount	Percent Change
1999	See Below	\$952,676	28.4%
2000		\$1,009,570	6.0%
2001		\$965,333	(4.4%)
2002		\$1,096,579	13.6%
2003		\$1,038,639	(5.3%)
2004		\$1,112,069	7.1%
2005		\$1,061,923	(4.5%)
2006		\$2,155,876	103.0%
2007 Adopted		\$1,600,000	(25.8%)
2008 Proposed		\$1,600,000	0.0%
<b>2008 Adopted</b>		<b>\$1,600,000</b>	<b>0.0%</b>

**Enabling Legislation and Rate Changes:** Section 32.1-11.14 of the Virginia Code enables localities to charge for ambulance services. The City of Lynchburg has five different rates for these services. The first two are grouped under the classification of Basic Life Service. If, under this service, the incident is classified as an emergency, the fee is \$350. In addition to this base charge, there shall be a charge of \$8 for each mile the patient is transported. If it is classified as a non-emergency, then it will cost \$325. The other three rates are grouped under the classification of Advanced Life Support. If, under this service, the incident is classified as an emergency, the fee is \$450; if it is a non-emergency the fee is \$425. A fee of \$575 is charged if three or more different medications combined with at least one Advanced Life Support procedure are administered. Revenues for FY 2008 are expected to be flat. Revenues received through December 31, 2006 total \$579,502.





Revenue Detail	Actual FY 2006	Adopted FY 2007	Revised Estimate FY 2007	Manager Proposed FY 2008	Adopted FY 2008
<b>NON-DEDICATED REVENUE</b>					
<b>General Property Taxes</b>					
Current Real Property	\$39,068,092	\$40,489,461	\$40,995,105	\$47,732,843	\$46,556,764
Real Property Tax Relief Program	(567,199)	(571,550)	(571,550)	(571,550)	(621,550)
Real Property Housing Rehab Program	(253,681)	(225,000)	(291,395)	(291,395)	(291,395)
Allowance for Uncollectible Real Property		(808,789)	(819,902)	(954,657)	(931,135)
Delinquent Real Property Taxes	552,118	810,000	750,000	700,000	700,000
Current Public Service Corporation (PSC)	2,116,701	2,116,701	2,084,337	2,000,000	2,000,000
Delinquent Tax -PSC	6,336	0	0	0	0
Current Personal Property-Local portion	17,867,625	12,803,698	13,012,864	13,535,166	13,535,166
Delinquent Personal Property Tax	635,140	600,000	600,000	600,000	600,000
Allowance for Uncollectible Personal Property	0	(302,368)	(306,577)	(309,637)	(309,637)
Recovery of Charged off taxes	9,779	5,200	5,200	5,200	5,200
Penalty on Delinquent Tax	499,620	537,652	537,652	540,000	540,000
Interest - Delinquent Taxes	222,760	206,000	206,000	225,000	225,000
Miscellaneous General Property Taxes	6,995	9,700	2,600	2,600	2,600
<b>Total General Property Taxes</b>	<b>\$60,164,286</b>	<b>\$55,670,705</b>	<b>\$56,204,334</b>	<b>\$63,213,570</b>	<b>\$62,011,013</b>
<b>Other Local Taxes</b>					
Local Sales Tax	\$13,315,093	\$13,277,683	\$14,600,000	\$15,476,000	\$15,476,000
Utility Consumption Tax Electric	3,766,901	3,801,423	3,804,568	3,842,614	3,842,614
Utility Consumption Tax Gas	620,064	696,612	626,265	632,527	632,527
Utility Tax Telephone	1,052,518	1,767,971	511,925	0	0
Utility Tax Cellular	1,084,259	963,450	562,720	0	0
Communications Sales and Use Tax	0	0	941,965	2,129,392	2,785,368
Right of Way Fees	317,206	300,000	283,294	300,000	286,127
Business Licenses	7,130,237	7,047,095	7,432,799	7,503,617	7,503,617
Allowance for Uncollectible Business License		(202,214)	(213,871)	(215,991)	(215,991)
Electric Consumption Tax <sup>1</sup>	313,329	316,634	316,381	319,545	319,545
Gas Consumption Tax <sup>1</sup>	33,645	38,100	33,247	33,580	33,580
Delinquent Business License	107,166	100,000	75,000	75,000	75,000
Penalty on Business License	35,887	30,000	40,000	40,000	40,000
Franchise License Tax Cablevision	584,346	560,000	294,770	580,187	0
Motor Vehicle Licenses	856,406	1,549,057	1,575,000	1,676,222	1,575,000
Bank Stock Taxes	598,733	585,133	585,133	596,836	596,836
Recordation Taxes - City	767,531	600,000	625,160	637,663	637,663
Probate Taxes	19,268	23,000	23,000	23,460	23,460
Tobacco Taxes	972,337	1,090,000	980,000	1,000,000	1,000,000
Amusement Taxes	368,680	339,000	369,568	373,264	373,264
Penalty/Interest-Amusement Tax	1,592	2,000	1,750	1,750	1,750
Lodging Taxes	1,491,943	1,495,157	1,592,109	1,679,674	1,615,990
Penalty/Interest-Lodging Tax	10,744	200	11,000	11,000	11,000
Meals Tax	9,358,567	9,242,200	9,880,350	10,275,564	10,134,444
Penalty/Interest-Meals Tax	41,481	30,000	41,000	41,820	41,820
Franchise License Tax MCI	0	4,027	4,027	4,027	4,027
Franchise License Tax Sprint	0	500	500	500	500
<b>Total Other Local Taxes</b>	<b>\$42,847,933</b>	<b>\$43,657,028</b>	<b>\$44,997,660</b>	<b>\$47,038,251</b>	<b>\$46,794,141</b>

<sup>1</sup> Formerly referred to as a business license tax.



<i>Revenue Detail</i>	<b>Actual FY 2006</b>	<b>Adopted FY 2007</b>	<b>Revised Estimate FY 2007</b>	<b>Manager Proposed FY 2008</b>	<b>Adopted FY 2008</b>
<b>NON-DEDICATED REVENUE (continued)</b>					
<b><u>Permits, Privilege Fees, and Licenses</u></b>					
Animal Licenses	\$10,845	\$10,000	\$10,000	\$10,000	\$10,000
Land Disturbing Fees	28,981	36,000	36,000	36,000	36,000
Transfer Fees	2,709	2,300	2,300	2,500	2,500
Site Plans - Planning	18,926	17,000	17,000	17,000	17,000
Building Plan Review	50,821	45,000	45,000	45,000	45,000
Conditional Use Permits	4,286	3,000	3,000	4,893	4,893
Re - Zoning Fees-Planning	13,334	3,014	3,014	3,014	3,014
Subdivision Plats	23,790	29,916	29,916	29,916	29,916
Inspection Permit Fee Building	695,112	600,000	600,000	600,000	600,000
Inspection Permit Fee Signs	10,825	8,625	8,625	8,625	8,625
Demolition Fees	6,579	9,543	9,543	10,530	10,530
False Alarm Service Assessment	45,020	30,500	50,000	50,000	50,000
Rental Inspection Fee (Initial Inspection)	18,400	22,000	22,000	22,000	22,000
Alarm Permit Fees	58,479	50,000	60,000	60,000	60,000
Concealed Weapons Permits	5,932	3,700	3,700	3,830	3,830
Taxicab Application Fees	3,680	3,800	3,800	4,560	4,560
Elevator Permits	19,782	21,000	21,000	21,000	21,000
Miscellaneous Permits, Privilege Fees, and Licenses	8,381	11,920	7,020	8,924	8,924
<b>Total Permits, Privilege Fees, and Licenses</b>	<b>\$1,025,882</b>	<b>\$907,318</b>	<b>\$931,918</b>	<b>\$937,792</b>	<b>\$937,792</b>
<b><u>Fines &amp; Forfeitures</u></b>					
Court Fines and Forfeitures	\$480,529	\$420,000	\$450,000	\$450,000	\$450,000
Criminal Court Fees	19,537	20,000	20,000	20,000	20,000
Parking Fines	93,352	142,000	100,000	100,000	100,000
<b>Total Fines &amp; Forfeitures</b>	<b>\$593,418</b>	<b>\$582,000</b>	<b>\$570,000</b>	<b>\$570,000</b>	<b>\$570,000</b>
<b><u>Revenue from Use of Money and Property</u></b>					
Interest on Investments	\$1,282,773	\$600,000	\$1,277,028	\$750,000	\$750,000
Interest -City Capital	61,624	30,000	199,269	30,000	85,000
Interest-School Capital	38,112	20,000	20,335	15,000	15,000
Interest-School Operating	136,249	50,000	204,373	50,000	50,000
Interest - AIM City Capital	0	100,000	0	0	0
Interest -AIM School Capital	1,022	25,000	0	0	0
Interest - Market Value Gain/Loss	(11,217)	0	0	0	0
Interest - SNAP Income	106,014	0	379,926	10,596	456,596
Interest on Skybox Loan	5,277	0	0	0	0
General Government Property Rent	198,513	252,505	240,000	240,000	240,000
Public Safety Property Rent	30,464	30,464	30,464	30,464	30,464
Public Works Property Rent	6,268	6,000	3,000	3,000	3,000
Human Service Property Rent	100,000	100,000	100,000	100,000	100,000
Cultural & Recreation Property Rent	15,070	7,535	7,535	15,000	15,000
Property Rental Stadium	2,730	4,000	150	1,500	1,500
Property Rental Market	87,964	90,000	80,000	90,000	90,000
<b>Total Revenue from Use of Money and Property</b>	<b>\$2,060,863</b>	<b>\$1,315,504</b>	<b>\$2,542,080</b>	<b>\$1,335,560</b>	<b>\$1,836,560</b>



<i>Revenue Detail</i>	<b>Actual FY 2006</b>	<b>Adopted FY 2007</b>	<b>Revised Estimate FY 2007</b>	<b>Manager Proposed FY 2008</b>	<b>Adopted FY 2008</b>
<b>NON-DEDICATED REVENUE (continued)</b>					
<b><u>Charges for Services</u></b>					
Collection & Tax Lien Fees	\$55,751	\$40,000	\$45,000	\$55,000	\$55,000
DMV Admin Fee	65,559	36,000	50,000	50,000	50,000
DMV Select Agency	0	0	0	12,000	12,000
Payroll Deduction Fees	9,400	9,500	9,500	9,500	9,500
Sheriff's Fee Courtroom Services	48,468	42,000	42,000	47,000	94,000
Fees for Court Officers	7,244	7,244	7,244	7,244	7,244
Probation Supervision Fee	25,950	20,000	30,000	30,000	30,000
Commonwealth Attorney Fees	4,382	3,700	3,700	3,700	3,700
Fire Prevention Fees	2,587	2,100	2,100	2,100	2,100
Ambulance Service Fees	2,155,876	1,600,000	1,600,000	1,600,000	1,600,000
Delinquent Ambulance Bill	12,461	115,000	11,000	0	0
Delinquent Ambulance DAB > 120	0	0	400,000	400,000	400,000
Sale of Landbooks	10,622	0	0	0	0
Sale of GIS Products	9,849	6,000	6,000	12,000	12,000
Charges for Demolition	8,351	20,000	5,000	5,000	5,000
Wards Crossing West Service Fee	100,000	100,000	960	100,000	100,000
Miscellaneous Charges for Services	3,436	1,600	13,973	2,520	2,520
<b>Total Charges for Services</b>	<b>\$2,519,936</b>	<b>\$2,003,144</b>	<b>\$2,226,477</b>	<b>\$2,336,064</b>	<b>\$2,383,064</b>
<b><u>Revenue from the Commonwealth State Non-Categorical Aid</u></b>					
ABC Profits	\$38,263	\$38,263	\$38,263	\$38,263	\$38,263
Wine Taxes	40,107	40,107	40,107	40,107	40,107
Rolling Stock Taxes	69,019	70,500	67,210	67,210	67,210
House Bill 599	2,829,516	3,468,585	3,468,585	3,553,781	3,669,040
Deeds of Conveyance	182,509	125,000	150,000	150,000	150,000
Recordation Taxes	143,400	176,000	131,640	131,640	151,397
Auto Rental Tax-DMV	147,885	134,000	150,000	150,000	150,000
Personal Property Tax Relief	5,682,697	5,808,957	5,808,957	5,543,584	5,543,584
Miscellaneous State Non-Categorical Aid	1,994	6,500	3,500	3,000	3,000
<b>Total State Non-Categorical Aid</b>	<b>\$9,135,390</b>	<b>\$9,867,912</b>	<b>\$9,858,262</b>	<b>\$9,677,585</b>	<b>\$9,812,601</b>
<b><u>Revenue from Lynchburg City Schools</u></b>					
Governor's School Debt	35,364	0	36,100	33,627	33,627
Lottery Proceeds for School Debt	0	0	0	823,938	823,938
<b>Total from Lynchburg City Schools</b>	<b>\$35,364</b>	<b>\$0</b>	<b>\$36,100</b>	<b>\$857,565</b>	<b>\$857,565</b>
<b><u>Miscellaneous Non-Dedicated</u></b>					
Payment in Lieu of Tax-Westminster	\$57,620	\$57,988	\$57,988	\$64,744	\$64,744
Blue Ridge Jail Refund	582,746	0	0	0	0
Payment in Lieu of Tax-LRHA	37,608	40,000	40,000	40,000	40,000
Credit Card Rebate	37,008	20,000	37,998	20,000	20,000
Adopt a Bed	7,249	6,000	7,636	6,000	6,000
Miscellaneous Revenue	139,646	101,000	101,000	101,000	101,000
<b>Total Miscellaneous Non-Dedicated</b>	<b>\$861,877</b>	<b>\$224,988</b>	<b>\$244,622</b>	<b>\$231,744</b>	<b>\$231,744</b>
<b>TOTAL NON-DEDICATED REVENUES</b>	<b>\$119,244,949</b>	<b>\$114,228,599</b>	<b>\$117,611,453</b>	<b>\$126,198,131</b>	<b>\$125,434,480</b>



<i>Revenue Detail</i>	<b>Actual FY 2006</b>	<b>Adopted FY 2007</b>	<b>Revised Estimate FY 2007</b>	<b>Manager Proposed FY 2008</b>	<b>Adopted FY 2008</b>
<b>DEDICATED REVENUE</b>					
<b><u>Charges for Services</u></b>					
Network Engineer-Schools Share	\$87,880	\$86,880	\$86,880	\$86,880	\$86,880
Excess Fees for Clerk of Court	123,963	80,000	110,000	110,000	110,000
Document Reproduction Costs	11,542	17,000	12,000	17,000	17,000
Legal Service Charges	20,000	20,000	20,000	20,000	20,000
Police - Schools DARE Program	104,577	112,202	114,400	116,838	116,838
Engineering Service Charge	64,024	150,000	150,000	65,000	65,000
Building Maintenance - Other	15,082	20,071	20,071	20,071	20,071
CSA Service Providers	47,318	86,245	86,245	121,401	121,401
Local Reimb-Day Services	2,000	2,000	2,000	2,000	2,000
Local Reimb-Crossroads/Single Point of Entry	257,340	325,000	250,000	325,000	325,000
Local Reimb-Sparc House	192,399	235,000	235,000	235,000	235,000
Library Fines and Fees	78,235	65,000	65,000	72,000	72,000
Lost/Damaged Library Property	5,495	8,000	8,000	8,000	8,000
CDBG Administration Charges	41,803	36,801	36,801	88,121	88,121
PIER Outside Contract Agreements	25,500	25,500	25,500	25,500	25,500
PIER Internal Contract Agreements	52,500	52,500	52,500	52,500	52,500
Abandoned Vehicle Reimbursements	7,250	0	0	7,250	7,250
Weed Ordinance Program	1,997	0	3,000	2,000	2,000
Delta Outreach Counties	216,051	217,574	217,574	228,583	228,583
<b>Total Charges for Services</b>	<b>\$1,354,956</b>	<b>\$1,539,773</b>	<b>\$1,494,971</b>	<b>\$1,603,144</b>	<b>\$1,603,144</b>
<b><u>Recreation Revenue</u></b>					
Swimming Pool Fees	\$23,266	\$23,000	\$23,000	\$27,000	\$27,000
Aquatics	11,665	11,000	9,665	13,000	13,000
Recreation General Administration	2,035	5,000	2,035	5,000	5,000
Arts	21,429	26,000	24,000	26,000	26,000
Athletics	87,239	80,000	77,239	87,000	87,000
Park Services	34,275	41,000	35,000	40,500	40,500
Youth and Neighborhood Services	11,457	8,000	10,457	10,500	10,500
Senior	35,507	35,000	40,000	36,000	36,000
Business Services	21,206	27,500	17,706	21,000	21,000
Naturalist Program	11,963	15,000	25,000	12,000	12,000
Close out of the Recreation Fund	119,151	0	0	0	0
FY 2007 Carry Forward	0	0	0	0	90,000
<b>Total Recreation Revenue</b>	<b>\$379,193</b>	<b>\$271,500</b>	<b>\$264,102</b>	<b>\$278,000</b>	<b>\$368,000</b>
<b><u>Miscellaneous Revenue</u></b>					
Indirect Costs & Services-Solid Waste	\$629,358	\$435,602	\$435,602	\$314,177	\$314,177
Indirect Costs & Services-Water	1,032,765	954,044	954,044	961,888	961,888
Indirect Costs & Services-Sewer	601,389	499,548	499,548	483,467	483,467
Indirect Costs & Services-WWTP	360,884	373,702	373,702	368,419	368,419
Indirect Costs & Services-Airport	112,011	123,338	105,867	91,002	91,002
Indirect Costs & Services-Detention Home	217,300	227,652	212,040	211,264	211,264
Friends of Lynchburg Library	14,000	14,000	14,000	14,000	14,000
Proceeds PropRoom.com	0	0	1,500	0	0
Special Welfare Recoup	13,942	38,000	38,000	38,000	38,000
Reim-Point of Honor Carriage House	37,940	39,247	39,247	42,435	42,435
Museum Foundation	0	10,000	10,000	0	0
Digg's Trust	16,099	35,000	35,000	25,000	25,000
<b>Total Miscellaneous Revenue</b>	<b>\$3,035,688</b>	<b>\$2,750,133</b>	<b>\$2,718,550</b>	<b>\$2,549,652</b>	<b>\$2,549,652</b>



Revenue Detail	Actual FY 2006	Adopted FY 2007	Revised Estimate FY 2007	Manager Proposed FY 2008	Adopted FY 2008
<b>DEDICATED REVENUE (continued)</b>					
<b>Revenue from the Commonwealth</b>					
<b>State Categorical Aid-State Shared Expenditures</b>					
Commissioner of the Revenue	\$166,826	\$165,000	\$165,000	\$180,333	\$192,658
Treasurer	94,145	106,058	106,058	120,027	114,162
Registrar/Electoral Board	57,498	58,943	58,943	61,300	61,300
Clerk of Court	473,171	484,065	538,542	485,387	488,609
Sheriff	1,114,820	1,127,551	1,184,105	1,183,562	1,227,609
Commonwealth Attorney	752,623	779,612	827,186	881,036	900,665
Medical Examiner Fees	1,320	1,200	60	500	0
<b>Total Categorical Aid-State Shared Expenditures</b>	<b>\$2,660,403</b>	<b>\$2,722,429</b>	<b>\$2,879,894</b>	<b>\$2,912,145</b>	<b>\$2,985,003</b>
<b>Intergovernmental: State Categorical Aid</b>					
Juvenile Correction-Block Grant	\$346,185	\$346,185	\$346,185	\$346,185	\$346,185
Recovery-E911 Wireless	195,255	223,000	223,000	223,000	223,000
Highway Maintenance	6,746,351	7,271,588	7,407,918	7,099,155	7,099,155
Social Services Administration State	708,878	665,255	638,565	593,590	593,590
Social Services Finance Unit	0	67,639	67,639	75,200	75,200
Social Services Program State	3,344,244	2,764,873	3,320,438	3,390,208	3,390,208
Fraud Free Administration State	17,908	17,835	22,670	22,670	22,670
VIEW Administration State	488,260	505,772	528,546	534,142	548,264
Human Service Lease	56,962	20,349	48,116	31,517	31,517
Health Department Funding	8,029	0	0	0	0
State Reimbursement Comm Street B&G	2,727	18,600	18,600	18,600	18,600
Financial Assistance-Public Library	186,787	186,860	186,860	197,897	197,897
Governor's Opportunity Fund	0	0	125,000	0	0
<b>Total State Categorical Aid</b>	<b>\$12,101,586</b>	<b>\$12,087,956</b>	<b>\$12,933,537</b>	<b>\$12,532,164</b>	<b>\$12,546,286</b>
<b>Intergovernmental: Federal Categorical Aid Pass Thru</b>					
Emergency Service/Prepared	\$7,738	\$7,738	\$7,738	\$7,738	\$7,738
Federal Pass Thru Social Service Administration	2,833,132	2,880,972	3,056,221	3,078,148	3,078,148
Social Services Finance Unit	0	267,975	267,975	311,607	311,607
Federal Pass Thru Fraud Free	17,908	21,737	22,670	23,058	23,058
Federal Pass Thru Social Service Programs	1,485,487	1,540,175	1,582,743	1,518,978	1,518,978
Federal Pass Thru VIEW Administration	790,201	813,297	883,065	802,292	923,298
Human Service Capital Lease	263,215	206,986	215,506	201,832	201,832
Federal Pass Thru Commerce Street B & G Reimb	20,593	16,400	16,400	16,400	16,400
Indirect Cost Reimbursement	321,503	220,000	320,000	320,000	320,000
<b>Total Federal Categorical Aid Pass Thru</b>	<b>\$5,739,777</b>	<b>\$5,975,280</b>	<b>\$6,372,318</b>	<b>\$6,280,053</b>	<b>\$6,401,059</b>
<b>Interfund Transfers</b>					
Law Library Services	\$26,150	\$26,150	\$26,150	\$26,150	\$26,150
Trash Tag System	142,855	142,855	0	0	0
Transfer from Museum Fund	0	6,648	6,648	0	0
Transfer from Regional Detention Home	0	20,000	20,000	20,000	20,000
Transfer from CSA Operations	0	0	(647)	0	0
Transfer from CFSA -Revenue Max FY 2006	28,696	0	0	0	0
Transfer for E911 loan	105,000	105,000	105,000	0	0
<b>Total Interfund Transfers</b>	<b>\$302,701</b>	<b>\$300,653</b>	<b>\$157,151</b>	<b>\$46,150</b>	<b>\$46,150</b>
<b>TOTAL DEDICATED REVENUES</b>	<b>\$25,574,304</b>	<b>\$25,647,724</b>	<b>\$26,820,523</b>	<b>\$26,201,308</b>	<b>\$26,499,294</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$144,819,253</b>	<b>\$139,876,323</b>	<b>\$144,431,976</b>	<b>\$152,399,439</b>	<b>\$151,933,774</b>



	Actual FY 2006	Adopted FY 2007	Department Requested FY 2008	Manager's Proposed FY 2008	Adopted FY 2008
<b>DEPARTMENTAL EXPENDITURE DETAIL SUMMARY</b>					
<b>General Government</b>					
Internal Audit	\$164,173	\$143,132	\$147,006	\$147,006	\$147,006
Communications and Marketing	247,297	266,159	299,823	299,823	299,823
Customer Service Center	124,092	148,192	138,901	138,901	138,901
Local Government Channel	0	0	266,021	166,021	166,021
Council Manager Offices	930,165	862,657	1,037,585	1,047,585	1,114,020
City Attorney	521,731	548,689	557,818	557,818	557,818
Self-Insurance (Risk Management)	568,752	609,760	614,037	614,037	614,037
State Treasurer	118,733	130,234	133,482	133,482	133,482
Commissioner of Revenue State/Local	729,924	793,157	827,479	827,479	833,939
City Assessor	684,499	781,535	804,837	804,837	804,837
Director of Finance	375,288	543,733	581,923	618,123	618,123
Billing & Collections	1,178,709	1,261,721	1,340,188	1,340,188	1,340,188
Procurement	273,347	287,636	260,586	260,586	260,586
Accounting	992,090	995,649	1,029,795	942,627	942,627
Budget	132,323	140,929	154,276	154,276	154,276
Human Services - Finance	2,781	528,607	582,531	563,108	563,108
Human Resources	583,983	745,081	810,252	775,571	775,571
Occupational Health Services	114,046	137,452	139,832	139,832	139,832
Application Services	796,305	1,005,915	977,961	977,961	977,961
Network Services	1,107,136	1,126,815	1,229,210	1,229,210	1,229,210
IT Administration	323,082	330,409	467,870	467,870	467,870
PC Replacements	114,000	0	0	0	0
IT Projects	98,659		217,871	217,871	217,871
Registrar	132,295	135,503	141,773	141,773	141,773
Electoral Board	95,898	133,672	158,049	158,049	158,049
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$10,409,308</b>	<b>\$11,656,637</b>	<b>\$12,919,106</b>	<b>\$12,724,034</b>	<b>\$12,796,929</b>
<b>Judicial Administration</b>					
Circuit Court - Judge	\$143,027	\$156,642	\$173,895	\$173,895	\$173,895
General District Court	60,407	66,160	65,110	65,110	65,110
Juvenile & Domestic District Court	20,201	17,669	16,803	16,803	16,803
24th Court Service Unit	11,925	2,330	2,330	2,330	2,330
Commonwealth Attorney	1,025,754	1,124,276	1,281,616	1,281,616	1,301,245
Magistrates Office	2,752	2,925	2,925	2,925	2,925
Circuit Court - Clerk	700,659	726,878	738,827	738,827	742,049
Sheriff	1,846,654	1,926,705	2,008,212	2,001,712	2,055,662
<b>TOTAL JUDICIAL ADMINISTRATION</b>	<b>\$3,811,379</b>	<b>\$4,023,585</b>	<b>\$4,289,718</b>	<b>\$4,283,218</b>	<b>\$4,360,019</b>
<b>Public Safety</b>					
Police Operations	\$12,697,655	\$12,876,145	\$14,323,040	\$13,866,010	\$13,903,076
Animal Warden	238,148	266,439	295,687	295,687	295,687
Emergency Communications	1,655,534	1,601,191	2,394,332	2,394,332	2,099,332
Fire Operations and EMS	13,207,564	13,716,474	14,567,492	14,467,414	14,422,913
<b>TOTAL PUBLIC SAFETY</b>	<b>\$27,798,901</b>	<b>\$28,460,249</b>	<b>\$31,580,551</b>	<b>\$31,023,443</b>	<b>\$30,721,008</b>



	Actual FY 2006	Adopted FY 2007	Department Requested FY 2008	Manager's Proposed FY 2008	Adopted FY 2008
<b>DEPARTMENTAL EXPENDITURE DETAIL SUMMARY CONTINUED</b>					
<b>Public Works</b>					
Public Works Administration	\$315,225	\$0	\$0	\$0	\$0
Geographic Information Systems	442,282	0	0	0	0
Engineering	3,091,205	0	0	0	0
Street Maintenance	4,157,962	4,063,302	4,285,253	4,246,253	4,246,253
Snow Removal	294,873	336,132	375,507	351,507	351,507
Parks/Grounds Maintenance	2,383,471	2,677,054	2,744,795	2,744,795	2,730,855
Building Maintenance	2,990,726	3,374,067	3,558,460	3,494,210	3,507,654
Human Services Maintenance	163,641	190,297	249,784	249,784	249,784
<b>TOTAL PUBLIC WORKS</b>	<b>\$13,839,385</b>	<b>\$10,640,852</b>	<b>\$11,213,799</b>	<b>\$11,086,549</b>	<b>\$11,086,053</b>
<b>Health and Welfare</b>					
Human Services Administration	\$442,452	\$0	\$0	\$0	\$0
Delta Outreach (Counties)	197,307	221,312	238,583	238,583	238,583
Social Services Administration	4,927,364	4,908,231	5,382,315	5,340,698	5,337,198
Public Assistance	4,969,128	4,515,430	5,154,469	5,154,469	5,154,469
VIEW-Welfare Reform Administration	1,191,754	1,398,324	1,406,333	1,406,333	1,541,461
Fraud Free Welfare Program	42,204	44,798	46,115	46,115	46,115
Juvenile Services Administration	0	346,935	324,139	324,139	324,139
Regional Detention Home	312,759	663,910	844,684	844,684	844,684
Opportunity House	531,186	543,463	552,902	550,752	550,752
Single Point of Entry(Crossroads House)	744,033	806,849	887,169	887,169	887,169
SPARC House	514,105	536,312	558,209	558,209	558,209
CSA Service Providers	1,110,051	1,068,208	1,101,012	1,101,012	1,101,012
Day Services	153,920	199,561	204,408	204,408	204,408
<b>TOTAL HEALTH AND WELFARE</b>	<b>\$15,136,263</b>	<b>\$15,253,333</b>	<b>\$16,700,338</b>	<b>\$16,656,571</b>	<b>\$16,788,199</b>
<b>Parks Recreation and Cultural</b>					
Parks and Recreation	\$2,614,772	\$2,877,606	\$3,077,129	\$3,048,603	\$3,012,180
Public Library	1,509,304	1,518,041	1,627,192	1,597,350	1,597,350
Museums	262,533	282,654	345,776	345,776	345,776
Point of Honor/Carriage House	36,952	40,109	42,435	42,435	42,435
Old Courthouse/Museum Relocation	30,593	21,632	0	0	0
<b>TOTAL PARKS RECREATION AND CULTURAL</b>	<b>\$4,454,154</b>	<b>\$4,740,042</b>	<b>\$5,092,532</b>	<b>\$5,034,164</b>	<b>\$4,997,741</b>
<b>Community Development</b>					
Director	\$567,034	\$743,401	\$785,018	\$785,018	\$785,018
Planning	449,075	463,464	905,061	667,992	667,992
Inspections	674,170	753,201	813,551	813,551	813,551
Engineering	1,513	3,773,406	4,149,590	4,101,561	3,994,388
GIS	0	329,274	741,416	379,416	379,416
Economic Development	366,717	333,457	412,153	412,153	412,153
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$2,058,509</b>	<b>\$6,396,203</b>	<b>\$7,806,789</b>	<b>\$7,159,691</b>	<b>\$7,052,518</b>
<b>OPERATING - DEPARTMENTAL</b>	<b>\$77,507,899</b>	<b>\$81,170,901</b>	<b>\$89,602,833</b>	<b>\$87,967,670</b>	<b>\$87,802,467</b>
<b>OPERATING - NON-DEPARTMENTAL</b>	<b>\$9,442,115</b>	<b>\$10,549,746</b>	<b>\$13,128,856</b>	<b>\$12,382,229</b>	<b>\$11,999,136</b>
<b>TRANSFER TO OTHER FUNDS</b>	<b>\$4,017,279</b>	<b>\$3,901,936</b>	<b>\$5,051,120</b>	<b>\$4,344,257</b>	<b>\$5,053,287</b>
<b>DEBT SERVICE - GENERAL FUND</b>	<b>\$6,814,257</b>	<b>\$6,825,045</b>	<b>\$6,476,875</b>	<b>\$6,666,875</b>	<b>\$7,146,479</b>
<b>DEBT SERVICE - SCHOOLS</b>	<b>\$15,931,557</b>	<b>\$6,073,658</b>	<b>\$5,800,740</b>	<b>\$5,800,740</b>	<b>\$5,800,737</b>
<b>SCHOOLS</b>	<b>\$29,894,763</b>	<b>\$30,750,413</b>	<b>\$33,835,829</b>	<b>\$33,113,730</b>	<b>\$32,567,730</b>
<b>RESERVES</b>	<b>\$0</b>	<b>\$1,470,000</b>	<b>\$1,200,000</b>	<b>\$2,223,938</b>	<b>\$1,823,938</b>
<b>TRANSFER TO CAPITAL FUNDS</b>	<b>\$2,671,622</b>	<b>\$7,936,128</b>	<b>\$4,742,435</b>	<b>\$4,742,435</b>	<b>\$4,742,435</b>
<b>TOTAL EXPENDITURES, RESERVES &amp; TRANSFERS</b>	<b>\$146,279,492</b>	<b>\$148,677,827</b>	<b>\$159,838,688</b>	<b>\$157,241,874</b>	<b>\$156,936,209</b>