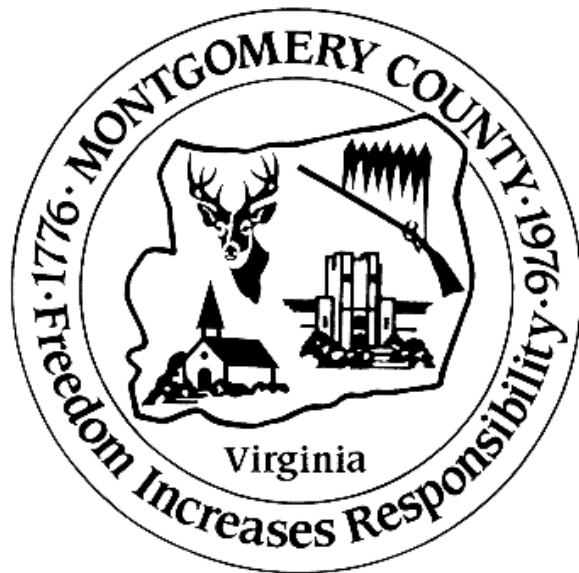


REVENUE SUMMARY



FISCAL YEAR 10 APPROVED BUDGET

REVENUE SUMMARY FY 10

Overview of Economic Status

The condition of the County economy is greatly affected by national and state economic conditions. The economy has an impact on County services and the County's ability to pay for these services. With a strong economy come more people working, more homebuyers, and more tax revenue. In contrast, a bleak economy means businesses close, unemployment rates increase, and the competition for government dollars increases. The state of the economy is the single most important factor in predicting growth and increased tax revenue.

Predicting Future Revenue Collections

- Real Estate values are based on the actual value as of January 1, 2008 and estimated increases from new construction. From January 1, 2008 to January 1, 2009, assessed values due to new construction are estimated to increase \$162 million. From January 1, 2009 to January 1, 2010, assessed values are estimated to increase \$115 million, reflecting the decline in the housing market.
- Personal property tax collections are based on the 2008 tax book, which is the most recent documentation of assessment values. From this data, the 2009 values are estimated. In addition, prior year collection rates are used as predictors of future year collections. The rate of collection in FY 08 and FY 09 is used to estimate the rate of collection in FY 10. The 2009 personal property book will not be issued until at least September 1, 2009, which is in FY 10. As additional information is known, estimates can be refined.
- Estimated values and collection rates can also change depending upon the fluctuations in the economy and interest rates. If consumer confidence wanes, the growth in sales tax collections, personal property values and the value of new housing starts are affected. Mirroring the nation and state, sales tax collections, new car registrations and new housing starts are declining from the growth realized in previous years.
- In FY 08, many revenue categories exceeded projections, while a few fell short of the projected estimates. In FY 09, collections to date appear to be meeting the current estimate. In FY 10, some additional revenue will be generated largely due to increased value from the new car sales and construction that occurred prior to the down turn in the economy. Shortfalls in FY 10 are expected in the following categories of revenue: sales tax collections and interest earnings. These shortfalls are based on the decline in economic conditions.

What is the National Economic Outlook?

- The state and local economy often mirrors national trends. National economic indicators suggest the recession will continue.
- The United States unemployment rate had fallen in the past years, indicating a strong economy. According to the Virginia Employment Commission (VEC), the unemployment rate for the U.S. fell from 5.5% in 2004 to 5.1% in 2005 to 4.6% in 2006 to 4.8% in 2007. Comparing the latest information, the unemployment rate for December 2008 was 7.6% (the highest rate since 1992) compared to 4.8% for December 2007. The most recent data indicates that unemployment rates are rapidly increasing and provide further proof of a deepening recession.

REVENUE SUMMARY FY 10

- The U.S. Gross Domestic Product, which is the total market value of goods and services produced in the United States, is a good indication of economic trends. According to the VEC, the GDP of the U.S. for the fourth quarter of 2008 decreased 3.8%. This is a tremendous decrease from previous years. Consumer spending, business investment and investment in housing have all had significant reductions this past year.
- The Consumer Price Index (CPI) is a measure of inflation. In 2004, the percentage change (inflation rate) for the CPI was 2.7%. This rate increased to 3.4% for 2005, decreased to 3.2% for 2006, and decreased to 2.9% for 2007. In 2008, the rate increased to 3.8%, the highest in four years.
- Payroll employment declined by 598,000 jobs in January 2009, the largest one-month decline since 1974. From November 2008 to January 2009, nearly 1.8 million jobs have been lost, the worst three-month loss since 1945.
- The CPI and unemployment rates are much higher than in previous years and whether the weak national economy will continue past 2010 is unknown. Credit issues, tighter lending practices, excess inventory of homes on the market, slowdown in housing starts, and lower corporate earnings have led to the recession. Efforts at the Federal level to stabilize the banking, auto and housing industries, along with the American Recovery and Reinvestment Act are intended to slow further decline.

What is the State Economic Outlook?

- Virginia's economy is experiencing similar trends as the national economy.
- Virginia's unemployment rate has also fallen over the past several years, indicating job growth until this year. According to the VEC, the unemployment rate for the State of Virginia fell from 3.7% in 2004, to 3.5% in 2005, to 3.0% in 2006 back up to 3.3% in 2007. Comparing the latest information, the unemployment rate for December 2008 was 5.2%, up from 3.2% for December 2007.
- Based on the latest data, Virginia's economic outlook is consistent with national trends. Recent data shows that unemployment rates are increasing drastically and are anticipated to increase throughout 2009. The weakening of the national economy is also affecting Virginia's economy and job growth. With state budget shortfalls, the state's economic outlook is weaker than in previous years.
- All major categories of State General Fund revenues trailed their forecasts, creating an initial shortfall of \$2.9 billion over the biennium. The January 2009 re-forecasting resulted in an additional shortfall of \$821.5 million for the biennium, making the total \$3.7 billion.
- Sales tax collections for the main holiday shopping season (December-January collections) declined 8.8%, the largest drop on record.
- Over the next two years, Virginia is estimated to receive \$4.5 billion from the Federal "Stimulus Package." Included in this amount is \$1.2 billion for the State Stabilization Fund which is earmarked for education and restoration of government services. Funds from these sources are anticipated to restore some of the reductions to public schools and Constitutional Offices included in the Governor's Budget.

REVENUE SUMMARY FY 10

What about Local Growth?

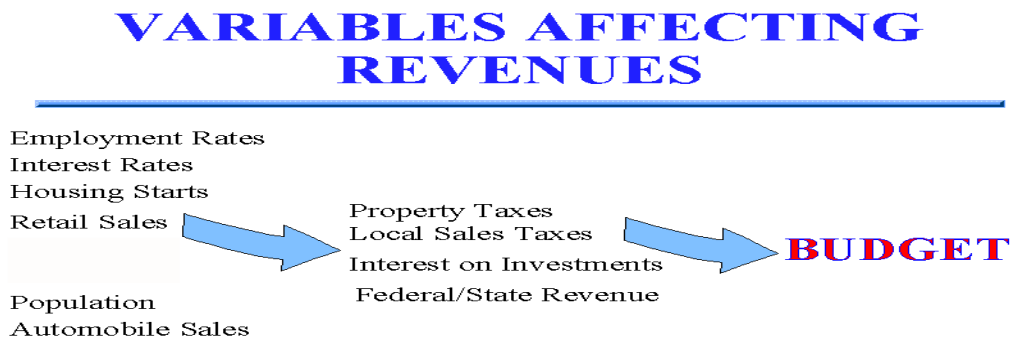
- While the local economy often mirrors state and national trends, Montgomery County's outlook does not appear as bleak as national and state trends.
- Like national and state trends, Montgomery County's unemployment rate has fallen in recent years and then increased sharply during the last few months. According to the VEC Montgomery County's unemployment rate fell from 3.3% in 2003 to 3.2% in 2004 to 3.1% in 2005 to 3.0% in 2006. In December 2008, the County's unemployment rate was 5.4%, up from a year ago when the unemployment rate for December 2007 was 3.2%.
- New car registrations for the fourth quarter of 2008 compared to the third quarter of 2008 were down 40%. New truck registrations for the fourth quarter of 2008 compared to the third quarter of 2008 were down 45%. Montgomery County's decline was less than most other localities in the New River Valley.

State Budget: Local Impact

- The FY 10 Governor's budget reduced state funding for public education, public safety, Constitutional Officers, local libraries, and other local services. The impact of these reductions was over a \$1 million loss in revenue to the County General Fund.
- The Governor's Budget reduced State funding for public schools by nearly \$4 million from the FY 2009 Approved Budget. In addition, state construction funding of \$227,535 has also been reduced, resulting in a total state reduction in funding of \$4.2 million. \$3.2 million in Federal Stimulus dollars offsets the \$4.2 million state shortfall reduction, resulting in a total dollar decrease to the School Operating Budget of \$1 million.

Variables Affecting Revenues

As depicted below, factors other than state policy affect local revenue. All these factors drive the funding available for the annual budget.



REVENUE SUMMARY FY 10

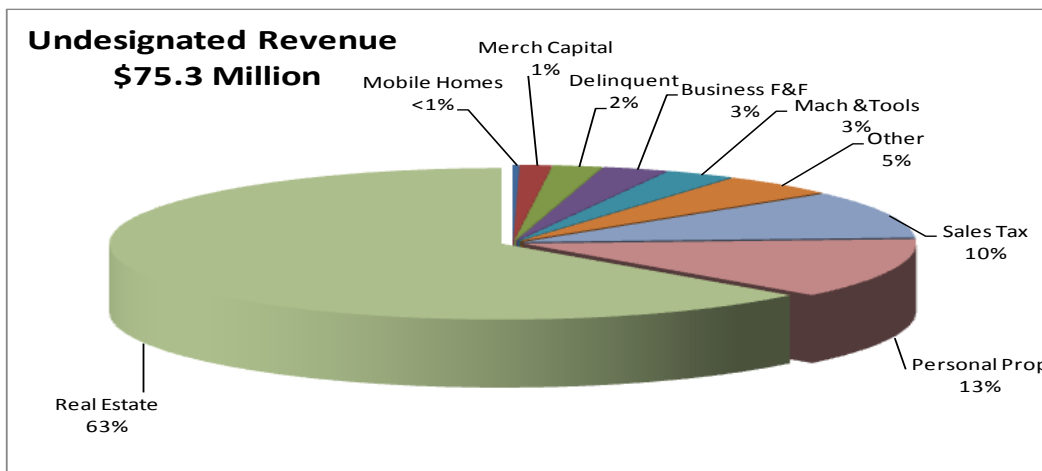
County Resources

Resources within the County budget are classified as either designated or undesignated.

- *Designated Resources* represent revenue accounts which are mandated for specific uses including:
 - Support from the State Compensation Board for constitutional officers, court fees, fees for services and programs
 - Direct state aid for public assistance payments
 - State and federal funds for schools
 - Support for human services programs

- *Undesignated Resources* fall into two categories: undesignated revenue and fund balance. *Undesignated Revenue* represents accounts which may be used in the budget at the Board’s discretion. These accounts include property taxes, sales taxes, and similar local sources of revenue.

Total budgeted revenue for FY 10 is \$158.9 million with \$80.7 million considered *designated*. Of this designated amount, \$65 million or 78% is earmarked for schools. Designated resources are mandated for specific uses. *Undesignated Revenue* dollars that may be used in the budget at the Board’s discretion, totals \$75.3 million. Of this amount, \$35.1 million or 47% goes to the public schools for operations. \$17 million or 23% of the undesignated dollars support debt service costs for county facilities including public schools. \$2.9 million in undesignated fund balance is also used for planned debt service purposes in the FY 10 Approved Budget.



County Tax Rates

The table below shows that all tax rates remain unchanged from FY 09 to FY 10. All rates are per \$100 of assessed value.

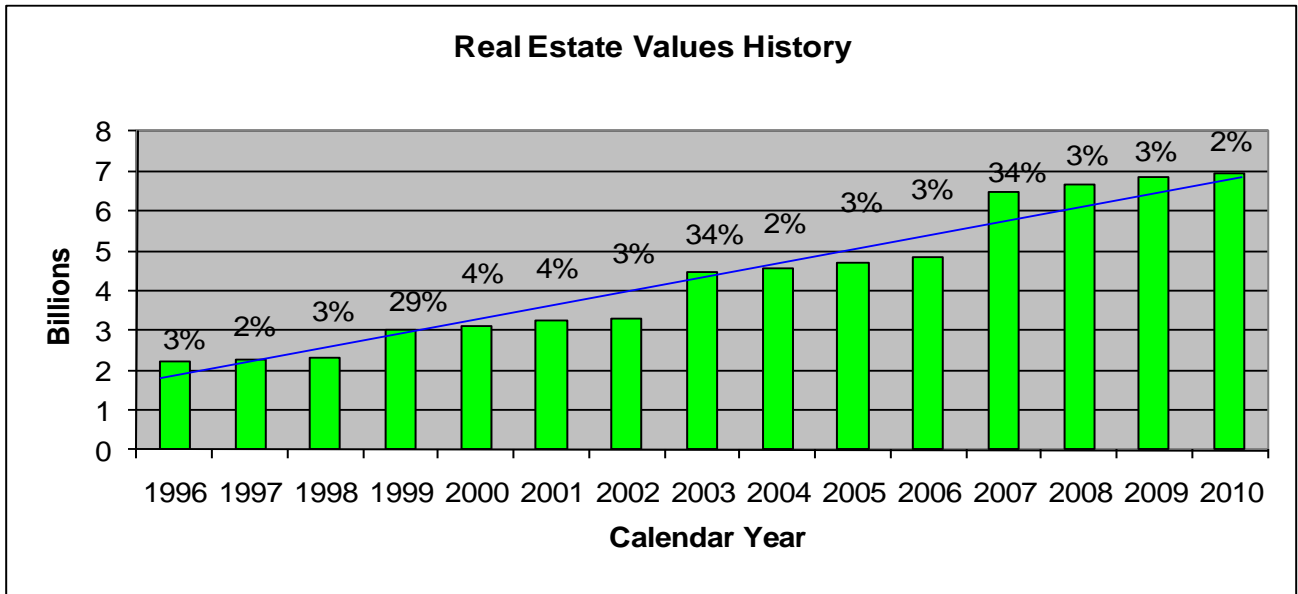
County Tax Rates	FY 09	FY 10
Real Estate Tax Rate	\$0.71/100	\$0.71/100
Personal Property	\$2.45/100	\$2.45/100
Machinery & Tools	\$1.82/100	\$1.82/100
Merchants Capital	\$3.05/100	\$3.05/100
Mobile Homes	\$0.71/100	\$0.71/100

REVENUE SUMMARY FY 10

Current Property Taxes

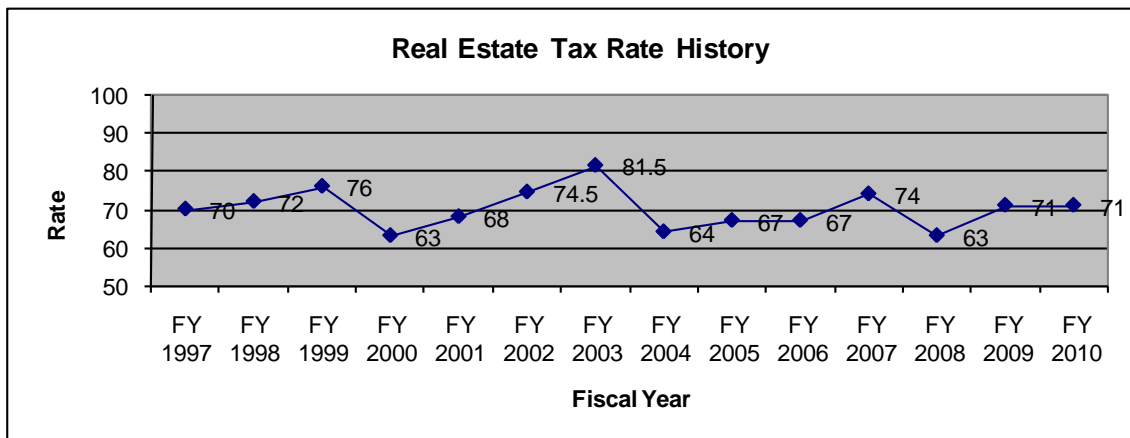
Real Estate Tax Assessments

- Real Estate values totaled \$6.7 billion on the 2008 Land Book including the land use value. New growth for the 2009 Land Book is estimated at \$162 million, bringing the 2009 Land Book to \$6.83 billion. Due to an unstable and slowing housing market, growth projected for FY 10 is expected to be \$115 million, bringing the estimated 2010 Land Book to \$6.95 billion.
- Four-year increments show reassessment value increases (including growth) as follows: 1999 reassessment values increased 29%; 2003 reassessment values increased 34%; 2007 reassessment values increased 34%. The chart below shows the values on the land book from 1996 through 2010 and increases each year.



Real Estate Tax Rates

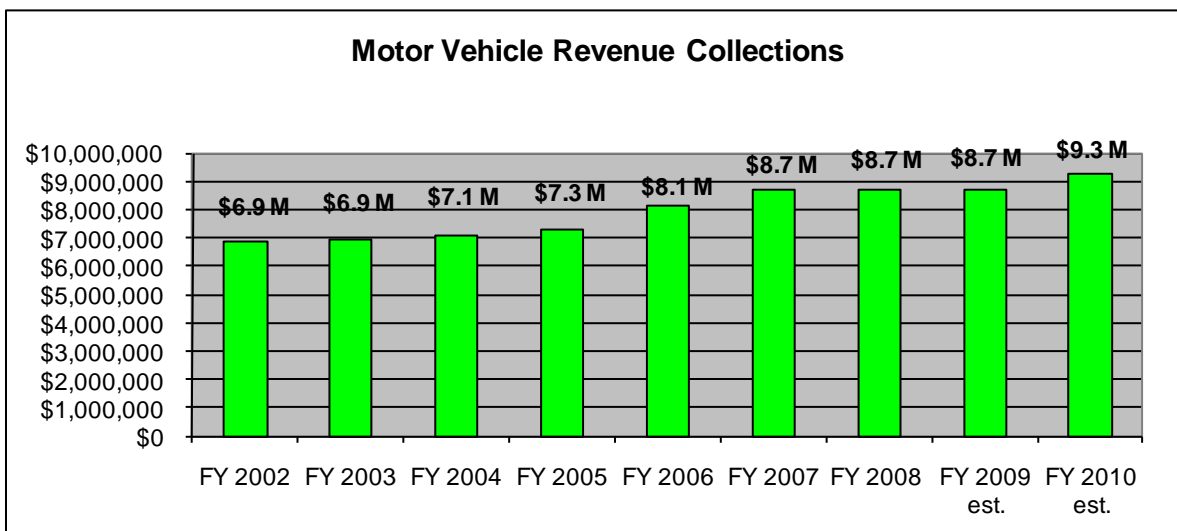
- As the graph below denotes, the Board of Supervisors has traditionally dropped tax rates in the years of the general reassessment. The FY 10 Approved Budget includes no increase in the real estate tax rate.



REVENUE SUMMARY FY 10

Personal Property Tax Assessments

- Personal Property Tax is assessed on cars, vans, pick-up trucks, utility trailers, boat trailers, motorcycles, and similar property owned by individuals and businesses. The rate is \$2.45 per \$100 of assessed value.
- Since FY 02 the County has experienced significant growth in motor vehicle revenue collections. Dramatic increases have occurred in prior years due to the larger than average sales in sport utility vehicles. Recent data show a decline in car and truck registrations in 2008 from 2007. The values on the personal property book have remained relatively flat for several years with a recent increase in value on the 2008 personal property book which reflects value as of January 1, 2008. No increase is projected for FY 10 which is based on the 2008 personal property book value.

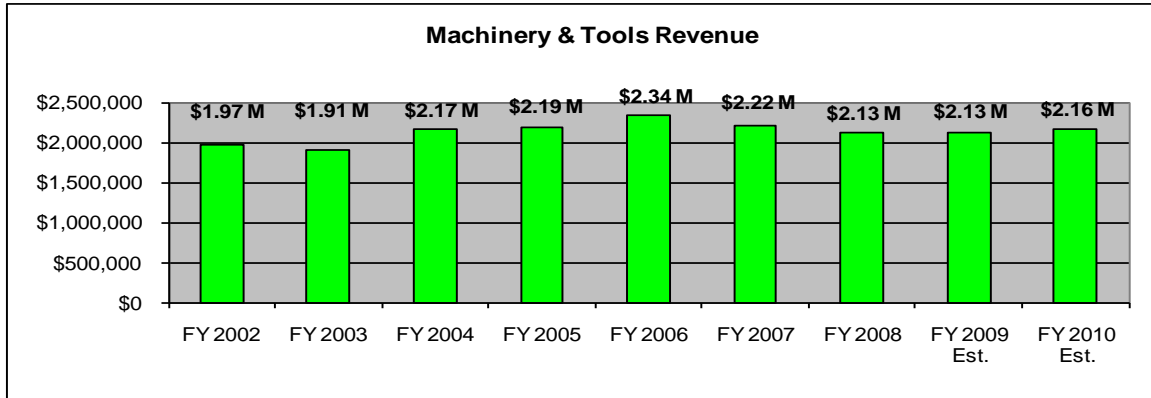


- The Car Tax Relief program prohibits increasing the personal property tax rate on the first \$20,000 of value for vehicles that qualify for relief. In addition, before the state will provide reimbursement, the locality must first collect the taxpayer's share. Changes in the Car Tax Relief program made by the General Assembly became effective in FY 07. These changes reduce the amount of funding the State provides for Car Tax Relief. Individuals no longer receive a 70% reduction on their Car Tax bills. Each year the percentage of relief changes. The percentage of relief for FY 09 is 59.91% and the percentage for FY 10 will be known in the fall of 2009.

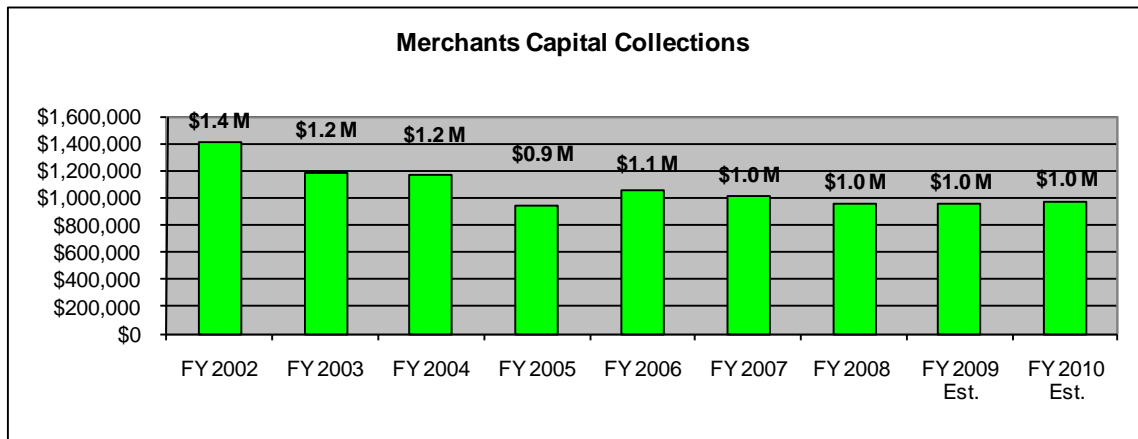
Other Personal Property Taxes

- Machinery and Tools is a tax on businesses at \$1.82 per \$100 in value which is assessed at 60%/50%/40% depending on the number of years the asset has been owned. Since FY 02, revenue collections have been relatively flat, averaging close to \$2 million per year. In recent years, the County has seen a spike in revenue with the County collecting \$2.3 million in FY 06. However, newer projections indicate a decline in collections since FY 07. The County estimates \$2.13 million for FY 09 and collections indicate the County will meet the estimate. The FY 10 estimate has been set at \$2.16 million.

REVENUE SUMMARY FY 10

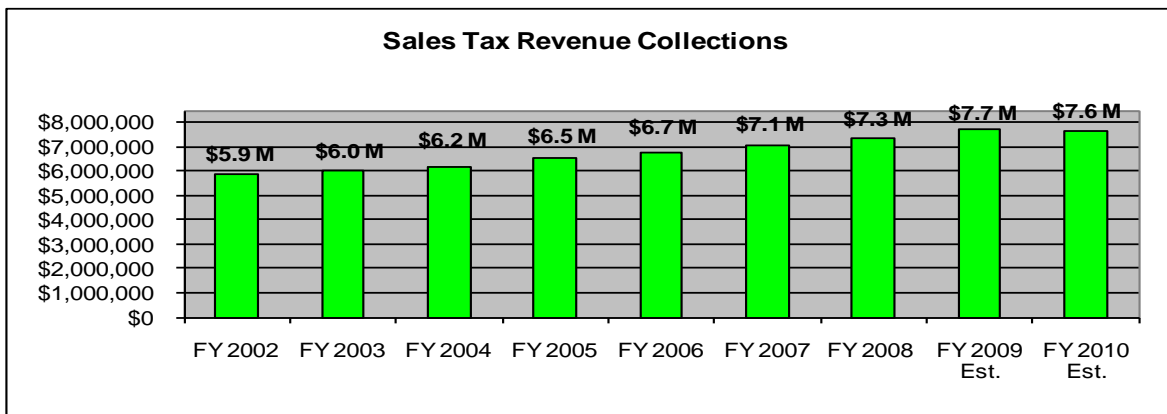


- Merchants Capital is a tax on the value of inventory at \$3.05 per \$100 and is assessed at 20% of the actual value. In FY 03 and FY 04, assessed value declined. In FY 05, the tax rate was lowered from \$4.50 to \$3.05 which generated a 38% increase in value deemed to be from car dealerships retaining their inventory within the County. The County estimates \$1 million in collections for FY 09, and collections indicate the County will meet the estimate. The FY 10 estimate has been set at \$1 million.



Local Sales Tax: Growth of Retail Sales

- Local sales tax collection has increased progressively over the last few years. Collections for FY 08 grew 3.38%. FY 09 collections are projected to grow 4.1% over the FY 08 collections, although falling \$118,000 short of the FY 09 estimate. Therefore, the FY 10 estimate is set at \$7.6 million.



REVENUE SUMMARY FY 10

Fund Balance

- In FY 10, the Debt Service reserve of \$500,000 has been combined with monies from the Rainy Day Fund of \$550,000 for a total of \$1,050,000 which, when spread over a 6 year, period will offset \$175,000 of annual debt service cost over the same period.
- For the past 3 years, 2 to 4 cents from the real estate tax rate were held in abeyance to cover the cost of future debt service. In FY 10, \$1.9 million of these funds is used to offset the increase in debt service.

Reserve Funds

- A reserve fund is defined as an account used either to set aside revenues that are not required for expenditure in the current year or earmark revenues for a specific future purpose.

Why Do We Need Reserve Funds and a Cash Flow Reserve?

- The financial health of a locality is determined based on its “operating position” which refers to three factors:
 - The County’s ability to balance the budget using current revenue (not using fund balance in the operating budget).
 - The County’s ability to maintain reserves for emergencies (establishing reserve funds for specific purposes).
 - The County’s ability to maintain sufficient cash to pay expenses on a timely basis. (Ensuring an adequate level of cash flow reserves).
- Setting aside monies through reserve funds will help the County to withstand unexpected financial emergencies should they occur, such as revenue shortfalls, unexpected inflation and unplanned expenditures. Earmarking revenue through reserves for specific purposes will improve the County’s ability to pay for major projects in a “planned” manner.

Why Shouldn’t We Use Reserve Money to Balance the Budget?

- These funds are “non-recurring”. The use of these funds can only be for items that do not require expenditures in future years (one-time-only expenses). These funds cannot be used for salary increases, additional personnel, or program expansion that recurs in future years. For example, if \$1,000,000 of reserve monies were used in the budget to cover salaries, the next year there would be \$1,000,000 worth of costs and \$1,000,000 less money. The County’s financial advisors have recommended a policy of maintaining undesignated fund balance between 8% and 10% of operating revenue.
- Cash Flow Reserve sets aside approximately \$11.7 million or 7.4% of the total FY 10 Approved Budget for emergency and unforeseen circumstances to ensure sufficient cash to pay the bills.

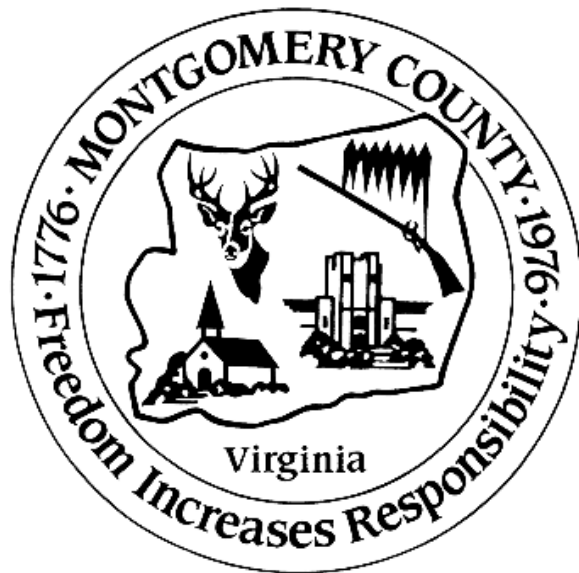
REVENUE SUMMARY FY 10

- Debt Service Reserve – Through this reserve fund, money can be earmarked to address unanticipated “peaks” in debt service costs or buy down debt service costs as the annual payments begin to decrease. In FY 10, monies from this reserve will be combined with monies from the Rainy Day Fund to “shave the peak” in debt service over a 6 year period. **This reserve of \$500,000 has been combined with monies from the Rainy Day Fund of \$550,000 for a total of \$1,050,000, which when spread over a 6 year period will offset \$175,000 of annual debt service cost over the same period.**
- Landfill Post Closure Reserve – The Landfill Closure reserve sets aside monies for the costs associated with monitoring and remediation of a landfill after it is closed in order to meet the requirements of the Department of Environmental Quality. **The reserve is \$250,000 and \$59,150 may be needed in FY 10 for remediation costs.**
- Facilities and Maintenance Reserve – This reserve fund earmarks monies for facilities and general maintenance items. This reserve differs from the Capital Reserve in that the Capital Reserve focuses on major capital projects designed to meet long-term needs. Items supported through this reserve would be for purchases that are considered a part of general operations such as machinery, equipment, general repairs, and upkeep of facilities and grounds. **The reserve is \$723,000.**
- Capital Reserve – This account reserves funds for transfer to support projects in the Capital Budget. **The reserve is \$500,000.**
- Technology Reserve – This account reserves funds for technology projects and infrastructure requirements from monies remaining from the Information Technology Department budget at year end. **The reserve is \$138,534.**
- Rainy Day Fund – This account reserved \$1,000,000 to adjust financial issues. \$229,920 was used to offset the state “flexible cut” in FY 09. \$550,000 of the fund was used to offset \$175,000 in debt service costs over a six year period. **The remaining balance in this reserve is \$220,080.**

Conclusions

- The approved real estate tax rate is set at 71 cents for the FY 10 Budget, representing no tax increase.
- Given the uncertainty of the ability to meet the current year revenue estimates combined with the unknown impact of all state agency reductions on the County’s revenue, reserve funds are intended to enable the County to react positively to future circumstances.
- Restoration of state funding reductions and Federal “Stimulus Package” funding helped to significantly offset the reductions to public schools and Constitutional Offices that were included in the Governor’s Proposed Budget.

REVENUE SUMMARY



APPENDIX A

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
GENERAL FUND						
GENERAL PROPERTY TAXES						
REAL ESTATE PROPERTY TAX (DEC)	19,404,908	19,704,023	22,440,838	23,013,909	573,071	3%
REAL ESTATE PROPERTY TAX (JUNE)	19,537,218	22,189,318	22,629,987	23,172,309	542,322	2%
PERSONAL PROPERTY TAX MOTOR VEHICLES	3,307,674	3,939,511	3,935,251	4,506,721	571,470	15%
PERSONAL PROPERTY TAX RELIEF MOTOR VEHICLES	4,754,279	4,754,279	4,754,279	4,754,279	-	0%
PERSONAL PROPERTY BUSINESS FURN & FIXTURES	1,794,112	1,817,494	1,818,935	2,029,070	210,135	12%
PERSONAL PROPERTY COMPUTER EQUIPMENT	383,245	374,795	374,334	392,904	18,570	5%
PERSONAL PROPERTY MOBILE HOMES TAX	173,490	168,181	207,983	200,248	(7,735)	-4%
MACHINERY & TOOLS TAX	2,196,222	2,128,764	2,127,936	2,156,830	28,894	1%
MERCHANTS CAPITAL TAX	992,610	953,963	954,513	976,000	21,487	2%
PUBLIC SERVICE CORP TAXES RE & PP (DEC)	449,253	715,763	694,841	655,799	(39,042)	-6%
PUBLIC SERVICE CORP TAXES RE (JUNE)	435,522	637,540	678,939	642,964	(35,975)	-5%
DELINQUENT PROP TAX	1,600,000	1,098,119	1,132,833	1,085,894	(46,939)	-4%
ROLLBACK TAXES	35,000	72,490	35,000	15,000	(20,000)	-57%
PRE-PAID & OTHER PROPERTY TAXES	-	234,901	-	-	-	-
PENALTY ALL PROP TAX	250,000	301,068	250,000	300,000	50,000	20%
INTEREST ALL PROP TX	130,000	110,353	95,000	120,000	25,000	26%
ADMIN FEE-DELINQ TP	62,476	74,918	25,000	25,000	-	0%
SUBTOTAL GENERAL PROPERTY TAXES	55,506,009	59,275,481	62,155,669	64,046,927	1,891,258	3%
OTHER LOCAL TAXES						
02 412101 LOCAL SALES AND USE TAX	7,234,144	7,333,314	7,745,478	7,614,100	(131,378)	-2%
02 412201 CONSUMER UTILITY TAX	635,000	633,840	635,000	635,000	-	0%
02 412202 CONSUMER UTILITY TAX - 177	17,000	18,937	17,000	17,000	-	0%
02 412203 E-911 - 177 CORRIDOR	-	-	1,800	1,800	-	0%
02 412401 TELECOMMUNICATIONS TAX	200,000	284,642	175,000	259,000	84,000	48%
02 412501 UTILITY LICENSE TAX	5,000	16,496	20,000	17,000	(3,000)	-15%
02 412503 CONSUMPTION TAX	95,000	98,712	95,000	100,000	5,000	5%
02 412504 CONSUMPTION TAX - 177	5,000	5,724	5,000	6,500	1,500	30%
02 412601 MOTOR VEHICLE LICENSE	576,000	514,398	620,000	620,000	-	0%
02 412701 BANK STOCK TAX	50,000	68,415	50,000	65,000	15,000	30%
02 412801 RECORDATION TAX	600,000	931,078	600,000	600,000	-	0%
02 412802 ADDITIONAL TAX ON DEEDS	190,000	200,130	190,000	150,000	(40,000)	-21%
02 412901 TRANSIENT OCCUPANCY TAX	5,384	1,645	5,000	5,000	-	0%
02 412902 TRANSIENT OCCUPANCY TAX - 177	26,253	37,125	22,500	40,000	17,500	78%
02 412905 MEALS TAX	215,000	207,186	210,000	210,000	-	0%
SUBTOTAL OTHER LOCAL TAXES	9,853,781	10,351,643	10,391,778	10,340,400	(51,378)	0%

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
OTHER UNDESIGNATED REVENUE						
02 413305 LAND TRANSFER FEE	2,600	2,671	2,900	2,900	-	0%
02 414101 COURT FINES & FORFEITURES	190,000	97,844	125,000	80,000	(45,000)	-36%
02 415102 INTEREST ON CHECKING	800,000	1,052,705	675,000	354,000	(321,000)	-48%
02 415201 RENTAL OF PROPERTY	168,000	166,001	171,984	171,984	-	0%
02 415207 SALE OF SURPLUS/SALVAGE	-	19,759	-	-	-	-
02 416608 RETURNED CHECK	-	1,955	-	-	-	-
02 418999 MISCELLANEOUS	-	1,554	-	-	-	-
02 419108 RECOVERED COSTS	12,533	5,606	-	-	-	-
02 422101 SHARE ABC PROFITS	16,000	15,891	-	-	-	-
02 422102 SHARE OF WINE TAXES	17,000	16,657	-	-	-	-
02 422103 MOTOR VEHICLE CARRIER TAX	111,000	109,644	104,000	110,000	6,000	6%
02 422105 MOBILE HOME TITLING TAX	60,000	121,653	135,000	114,000	(21,000)	-16%
02 422106 BOUNTY MONEY	-	1,800	-	-	-	-
02 422109 4% CAR RENTAL TAX	30,000	22,436	25,000	20,000	(5,000)	-20%
02 422112 PYMNT IN LIEU OF TX-PARKS	25,000	25,736	25,000	25,000	-	0%
02 433295 MINERAL ROYALTIES	-	616	-	-	-	-
SUBTOTAL OTHER UNDESIGNATED REVENUE	1,432,133	1,662,527	1,263,884	877,884	(386,000)	-31%
GENERAL FUND BALANCE						
02 451203 (TO)FROM UNDESIGNATED FUND BAL	5,227,396	-	-	-	-	-
02 451205 (TO)FROM DESIG FUND BALANCE	2,780,685	-	-	-	-	-
SUBTOTAL GENERAL FUND BALANCE	8,008,081	-	-	-	-	-
TOTAL UNDESIGNATED REVENUE	74,800,004	71,289,651	73,811,331	75,265,211	1,453,880	2%
TRANFERS TO/FROM OTHER FUNDS						
02 451200 TRANSFER TO SCHOOL OPER.	(37,706,665)	(33,618,166)	(35,331,515)	(35,103,980)	227,535	-1%
02 451104 TRANSFER TO DEBT SERVICE	(10,547,243)	(10,182,101)	(13,831,518)	(16,973,985)	(3,142,467)	23%
02 451209 TRANSFER TO SCHOOL CAPITAL CONSTRUCTION	(3,343,735)	(3,343,735)	(1,313,710)	-	1,313,710	-
02 451209 TRANSFER TO COUNTY CAPITAL	(1,117,000)	(1,117,000)	(656,855)	(335,720)	321,135	-49%
02 451209 TRANSFER TO SCHOOL CAFETERIA FUND	(214,955)	(214,955)	-	-	-	-
SUBTOTAL TRANFERS	(52,929,598)	(48,475,957)	(51,133,598)	(52,413,685)	(1,280,087)	3%
NET UNDESIGNATED RESOURCES	21,870,406	22,813,693	22,677,733	22,851,526	173,793	1%

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
DESIGNATED RESOURCES						
BOARD OF SUPERVISORS						
02100 419108 RECOVERED COSTS	12,352	12,352	-	-	-	-
COUNTY ADMINISTRATION						
02110 419108 RECOVERED COSTS	15,000	38,924	15,000	9,800	(5,200)	-35%
COUNTY ATTORNEY						
02120 419108 RECOVERED COSTS	3,379	4,886	-	-	-	-
02120 419120 BOE-COSTS	41,536	41,536	-	-	-	-
FINANCIAL & MANAGEMENT SERVICES						
02130 419108 RECOVERED COSTS	125,000	89,360	125,000	125,000	-	0%
INSURANCE						
02132 419108 RECOVERED COSTS	126,000	139,810	126,000	126,000	-	0%
COMMISSIONER OF REVENUE-COMP						
02150 423100 SHARED EXPENSES	223,349	219,797	225,929	223,115	(2,814)	-1%
ASSESSMENT - COUNTY						
02152 413304 LAND USE APPLICATION FEE	787	2,086	787	1,800	1,013	129%
02152 419108 RECOVERED COSTS	2,270	2,002	2,270	-	(2,270)	-100%
TREASURER - COMP BD						
02160 423100 SHARED EXPENSES	222,126	223,829	223,813	218,926	(4,887)	-2%
TREASURER - COLLECTIONS						
02162 416010 FEES	168	196	165	-	(165)	-100%
02162 416603 INTEREST	-	54			-	-

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
ELECTORAL BOARD						
02170 419108 RECOVERED COSTS	-	200	-	-	-	-
02170 423100 SHARED EXPENSES	62,228	-	63,752	61,159	(2,593)	-4%
INTERNAL SERVICES						
02180 415212 MILEAGE	17,700	-	17,700	17,700	-	0%
02180 415209 PROCEEDS FROM RESALE	24,500	-	24,500	24,500	-	0%
02180 415211 SALE OF PHOTOCOPIES	3,500	2,841	3,500	3,500	-	0%
02180 419107 GARAGE CHARGES INTERNAL	6,000	11,317	6,000	6,000	-	0%
02180 419111 VEHICLE MAINTENANCE	40,000	54,794	40,000	40,000	-	0%
02180 419112 CANTEEN FUND	-	1,123	-	-	-	-
COMMONWEALTH ATTORNEY						
02200 416011 J&D DELINQUENT COLLECTIONS	2,283	6,169	2,283	2,283	-	0%
02200 416012 GENERAL DISTRICT BBURG DEL COLLECTIO	14,055	16,887	8,855	8,855	-	0%
02200 416013 GENERAL DISTRICT CBURG DEL COLLECTIO	52,073	32,872	52,073	52,073	-	0%
02200 416014 CIRCUIT COURT DELINQUENT COLLECTIONS	37,997	50,558	37,997	37,997	-	0%
02200 419104 CONFISCATIONS	4,783	5,705	-	-	-	-
02200 423100 SHARED EXPENSES	636,860	622,398	649,151	628,051	(21,100)	-3%
02200 423200 COMMONWEALTH ATT'Y FEES	2,769	4,084	2,769	2,769	-	0%
CIRCUIT COURT						
02210 416016 JUDGE'S SECRETARY SALARY	7,500	7,500	7,500	7,500	-	0%
02210 419108 RECOVERED COSTS	4,020	36	-	-	-	-
02210 419122 JURYREIM	7,980	25,500	-	-	-	-
GENERAL DISTRICT COURT						
02220 414204 COURTHOUSE MAINTENANCE FEES	10,000	11,420	10,000	10,000	-	0%
02220 419108 RECOVERED COSTS	-	995	-	-	-	-
CIRCUIT COURT CLERK						
02250 416010 FEES	290,000	225,110	290,000	87,800	(202,200)	-70%
02250 410107 JURY FEES	3,390	-	-	-	-	0%
02250 423100 SHARED EXPENSES	521,792	504,546	379,575	383,504	3,929	1%

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
SHERIFF - COMP BOARD						
02310 419108 RECOVERED COSTS	13,051	6,558	-	-	-	0%
02310 423100 SHARED EXPENSES	4,490,609	4,465,923	4,576,606	4,018,459	(558,147)	-12%
02310 424415 LOCAL JAIL BLOCK GRANT	475,000	608,822	528,000	190,708	(337,292)	-64%
SHERIFF - COUNTY						
02320 412301 E-911 TAX	145,000	145,000	145,000	145,000	-	0%
02320 414200 COURTHOUSE SECURITY FEE	137,000	167,903	206,000	175,000	(31,000)	-15%
02320 414206 JAIL FEES	6,500	7,726	7,200	7,000	(200)	-3%
02320 414207 JAIL - NONCONSECUTIVE DAYS	300	62	108	60	(48)	-44%
02320 414208 DNA FEE	800	986	1,080	900	(180)	-17%
02320 415103 INTEREST ON SAVINGS	-	1	-	-	-	-
02320 416010 FEES	4,137	4,137	4,137	4,137	-	0%
02320 419104 CONFISCATIONS	13,501	11,289	9,000	9,000	-	0%
02320 419105 JAIL INMATE TELEPHONE	51,000	55,970	55,000	55,000	-	0%
02320 419106 INMATE MEDICAL REIMBURSEMENT	3,500	4,289	3,500	800	(2,700)	-77%
02320 419108 RECOVERED COSTS	142,654	167,665	1,000	1,000	-	0%
02320 419114 PRISONER/BOARDING	3,500	5,025	3,500	3,000	(500)	-14%
02320 419115 FINGERPRINTING	600	692	400	500	100	25%
02320 419123 HEM DRUG TESTING	10,400	7,668	9,400	6,240	(3,160)	-
02320 419124 HEM MONITORING	87,600	60,919	75,500	52,560	(22,940)	-
02320 419125 HEM CONNECTION	500	1,320	1,000	300	(700)	-
02320 423100 SHARED EXPENSES	58,400	-	58,400	33,512	(24,888)	-
02320 424460 WIRELESS 911	34,000	49,753	35,000	49,000	14,000	40%
FIRE AND RESCUE						
02330 419108 RECOVERED COSTS	-	731	-	-	-	-
02330 441101 INSURANCE RECOVERIES	-	(724)	-	-	-	-
ANIMAL CONTROL						
02340 413100 ANIMAL LICENSES	18,000	27,690	18,000	29,800	11,800	66%
02340 413101 DOG & CAT STERILIZATION	2,180	2,180	-	700	700	-
02340 419108 RECOVERED COSTS	-	-	-	1,700	1,700	-

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
GENERAL SERVICES						
02400 413308 BUILDING PERMITS	172,383	135,642	172,383	98,000	(74,383)	-43%
02400 413309 OCCUPANCY PERMITS	2,205	1,500	2,205	1,000	(1,205)	-55%
02400 413310 ELECTRICAL PERMITS	35,350	37,223	35,350	28,200	(7,150)	-20%
02400 413311 MECHANICAL PERMITS	-	22,065	-	15,000	15,000	0%
02400 413312 PLUMBING PERMITS	34,362	21,266	34,362	17,600	(16,762)	-49%
02400 413316 TECHNOLOGY FEE	13,600	-	13,600	-	(13,600)	-
02400 413323 MANUFACTURED HOUSING PERMITS	33,146	15,269	33,146	10,300	(22,846)	-69%
02400 413325 REINSPECTION PERMITS	11,327	1,305	11,327	1,000	(10,327)	-91%
02400 414204 COURTHOUSE MAINTENANCE FEES	50,000	45,236	50,000	50,000	-	0%
02400 414205 HHS MAINTENANCE FEES	16,800	13,300	16,800	16,800	-	0%
02400 419108 RECOVERED COSTS	-	2,213	-	-	-	0%
02400 419110 HEALTH & HUMAN SVCS UTILITIES	67,906	50,207	67,906	64,000	(3,906)	-6%
MAINTENANCE B&G COURTHOUSE						
024002 424415 LOCAL JAIL BLOCK	21,500	-	21,500	21,500	-	0%
SOLID WASTE COLLECTION						
02410 412201 CONSUMER UTILITY TAX	728,174	728,174	728,174	728,174	-	0%
02410 416082 WASTE COLLECTION AND DISPOSAL	46,000	39,287	46,000	40,700	(5,300)	-12%
02410 424407 LITTER CONTROL GRANT	24,000	30,355	24,000	14,000	(10,000)	-42%
ENGINEERING/ENVIRONMENTAL SVC						
02420 413324 SOIL EROSION PERMITS	50,000	51,438	50,000	35,800	(14,200)	-28%
AUTOMOBILE GRAVEYARD						
02430 413301 AUTOMOBILE GRAVEYARD LICENSE	-	3,600	-	-	-	-
COMPREHENSIVE SERVICES ACT						
02510 419108 RECOVERED COSTS	-	55,795	-	-	-	-
02510 424445 COMPREHENSIVE SERVICES ACT	1,331,332	1,213,550	1,298,742	1,236,943	(61,799)	-5%

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
HUMAN SERVICES						
02520 419458 CSA ADMINISTRATION	12,000	12,271	12,000	12,000	-	0%
02520 419108 RECOVERED COSTS	-	200	-	-	-	-
25202 419108 RECOVERED COSTS	4,929	4,969	-	-	-	-
25202 433107 R.S.V.P. GRANT	58,674	59,436	58,674	58,674	-	0%
25205 413300 USER FEES	-	1,073	-	-	-	-
25205 416156 FLOYD CONTRIBUTION	9,204	-	9,204	8,648	(556)	-6%
25205 424412 VJCCCA GRANT	69,206	76,275	69,206	64,855	(4,351)	-6%
SOCIAL SERVICES						
02540 419108 RECOVERED COSTS	-	44,447	-	70,000	70,000	-
02540 424102 PUBLIC ASSISTANCE PAYMENTS	5,140,704	5,067,626	5,095,354	5,200,520	105,166	2%
02540 434402 FEDERAL PASS THROUGH	243,674	194,020	243,674	268,954	25,280	10%
OTHER						
02551 413301 AUTOMOBILE GRAVEYARD LICENSE	4,500	-	4,500	4,500	-	0%
PARKS AND RECREATION						
02700 419108 RECOVERED COSTS	-	200	-	-	-	-
02700 416158 FUNDRAISING	2,000	-	-	-	-	-
27001 415201 PROPERTY RENTAL	2,000	1,445	1,500	1,500	-	0%
27002 416010 ADULT EDUCATION FEES	6,000	10,673	5,500	8,000	2,500	45%
27004 416010 SWIMMING POOL FEES	49,000	60,212	50,000	56,000	6,000	12%
27005 416010 SENIOR EDUCATION FEES	4,500	893	3,500	1,000	(2,500)	-71%
27006 416010 ATHLETIC FEES	44,866	41,416	33,000	38,000	5,000	15%
27006 416168 SCHOLARSHIP	-	1,658	-	-	-	-
27007 416010 COMMUNITY RECREATION FEES	3,000	3,119	3,000	3,000	-	0%
27007 416168 SCHOLARSHIP	-	74	-	-	-	-
27008 416010 SENIOR TOUR FEES	9,500	10,011	9,500	9,500	-	0%
27009 416010 OUTDOOR RECREATION FEES	15,100	15,239	15,100	15,100	-	0%
27010 416010 SPECIAL PROGRAMS	2,000	725	2,000	1,000	(1,000)	-50%
27011 416010 SUMMER FEES	13,000	19,274	13,000	16,000	3,000	23%
27012 416158 FUNDRAISING	-	(50)	-	-	-	-
27014 416168 SCHOLARSHIP	-	876	-	-	-	-

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
REGIONAL LIBRARY						
02710 415211 SALE OF PHOTOCOPIES	10,000	13,360	12,000	12,000	-	0%
02710 416151 LIBRARY FINES	60,000	70,917	55,930	66,262	10,332	18%
02710 416152 LIBRARY FEES	3,012	5,102	-	-	-	-
02710 416156 FLOYD CONTRIBUTION	74,278	74,278	74,278	74,278	-	0%
02710 416158 LIBRARY DONATIONS	31,921	33,160	-	-	-	-
02710 416159 BLACKSBURG CONTRIBUTION	12,000	12,000	12,000	12,000	-	0%
02710 416160 CHRISTIANSBURG CONTRIBUTION	10,000	10,000	8,000	8,000	-	0%
02710 419108 RECOVERED COSTS	937	4,104	-	-	-	-
02710 424409 STATE LIBRARY GRANT	239,063	237,042	239,031	228,699	(10,332)	-4%
PLANNING & GIS						
02800 413307 REZONING AND SUBDIVISION PERMT	34,000	28,188	18,036	23,036	5,000	28%
02800 413314 SITE PLAN REVIEW	900	1,842	1,000	1,000	-	0%
02800 413316 TECHNOLOGY FEE	8,400	21,875	8,400	22,000	13,600	162%
02800 416161 SALE OF MAPS, ORDINANCES	4,800	1,540	2,800	2,800	-	0%
ECONOMIC DEVELOPMENT						
02810 419108 RECOVERED COSTS	-	619,119	-	-	-	-
OTHER AGENCIES						
02910 422113 EXTENSION OFFICE REIMBURSEMENT	1,200	131	1,200	-	(1,200)	-100%
02910 423100 SHARED EXPENSES	735	-	735	-	(735)	-100%
GENERAL GOVT DEBT SERVICE						
02150 451205 RAINY DAY AND DEBT SERVICE FUND	-	-	-	1,050,000	1,050,000	-
ADJUSTMENTS						
02990 418306 ADJ FOR INTERNAL SERVICES	(91,700)	(58,844)	(91,700)	(91,700)	-	0%
02990 451202 (TO) FROM AUTO GRVYD RESERVE	(4,500)	-	(4,500)	(4,500)	-	0%
TOTAL DESIGNATED	16,946,617	17,327,789	16,623,867	16,482,851	(141,016)	-1%
TOTAL GENERAL FUND RESOURCES	38,817,023	40,141,482	39,301,600	39,334,377	32,777	0%

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
LAW LIBRARY						
03 415102 INTEREST ON INVESTMENTS	1,000	-	1,000	1,000	-	0%
03 415103 INTERST ON SAVINGS	-	908	-	-	-	-
03 416010 FEES	14,000	18,736	14,000	14,000	-	0%
03 451204 FUND BALANCE	2,600	-	2,600	2,600	-	0%
TOTAL LAW LIBRARY	17,600	19,644	17,600	17,600	-	0%
SCHOOL OPERATING FUND						
LOCAL DESIGNATED RESOURCES						
09 415201 RENTAL OF PROPERTY	1,500	1,350	1,500	1,500	-	0%
09 416121 TUITION - PRIVATE SOURCES	14,000	19,458	17,000	17,000	-	0%
09 416122 SPECIAL FEES	-	6,955	-	-	-	-
09 416125 TRANSPORTATION OF PUPILS	-	44,541	-	-	-	-
09 418301 RECOVERED COSTS	149,566	280,210	97,500	97,500	-	0%
09 418910 INSURANCE ADJUSTMENTS	23,036	18,036	5,000	5,000	-	0%
09 418992 ADMINISTRATIVE COSTS-WARRANTS	35,000	-	35,000	35,000	-	0%
09 418994 BENEFITS OTHER STATE AGENCIES	27,500	-	30,000	30,000	-	0%
09 418995 SALE OF SUPPLIES	1,500	-	1,500	1,500	-	0%
09 418998 SALE OF SCHOOL BUSES	5,000	-	5,000	5,000	-	0%
09 418999 SALE OF OTHER EQUIPMENT	3,000	15,261	3,500	3,500	-	0%
09 418996 MEDICAID REIMBURSEMENT	80,000	-	150,000	150,000	-	0%
09 419101 TUITION-OTHER LOCALITY	20,000	21,275	10,000	10,000	-	0%
09 433235 EMERGENCY AID	-	-	-	-	-	-
SUBTOTAL LOCAL DESIGNATED RESOURCES	360,102	407,086	356,000	356,000	-	0%
DESIGNATED STATE REVENUE						
SOQ FUNDS						
09 422111 STATE RECORDATION TAX	186,658	266,791	186,658	186,658	-	0%
09 424201 STATE SALES TAX	10,519,008	9,965,068	10,453,439	10,301,727	(151,712)	-1%
09 424202 BASIC STATE AID - SOQ	25,176,133	25,344,592	30,741,285	27,795,113	(2,946,172)	-10%
09 424204 SUMMER REMEDIAL "98"	159,851	-	200,687	253,077	52,390	26%
09 424207 GIFTED EDUCATION SOQ	246,281	245,533	280,709	280,183	(526)	0%
09 424208 REMEDIAL EDUCATION SOQ	564,643	734,107	648,751	647,533	(1,218)	0%
09 424210 TEXTBOOKS	602,366	600,539	739,326	737,939	(1,387)	0%
09 424212 SPECIAL EDUCATION SOQ	3,568,065	3,657,234	4,204,403	4,196,512	(7,891)	0%

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
09 424217 VOCATIONAL EDUCATION SOQ	792,903	883,700	848,366	846,774	(1,592)	0%
09 424221 FICA INSTRUCTIONAL SOQ	1,549,766	3,742,888	1,784,064	1,768,264	(15,800)	-1%
09 424225 RETIREMENT	2,204,511	-	2,208,247	2,191,650	(16,597)	-1%
09 424290 TEACHER MENTOR	-	16,599	9,350	9,350	-	0%
SUBTOTAL STATE SOQ	45,570,185	45,457,052	52,305,285	49,214,780	(3,090,505)	-6%
STATE CATEGORICAL						
09 418302 UN SVC DIS	183,132	183,132	-	-		
09 424205 FOSTER CARE CHILDREN	137,870	47,555	140,317	89,625	(50,692)	-36%
09 424206 GENERAL ADULT EDUCATION	9,781	8,930	9,781	9,781	-	0%
09 424211 GED	15,717	15,717	15,717	15,717	-	0%
09 424218 VOCATIONAL ED CATEGORICAL	91,928	1,467	87,207	94,669	7,462	9%
09 424220 CATEGORICAL OTHER	637	207,749	637	5,000	4,363	685%
09 424222 ADDITIONAL TEACHERS	-	-	-	-	-	-
09 424223 ALGEBRA READINESS SOL	66,946	-	83,524	83,610	86	0%
09 424226 NL BOARD CERTIFICATION	-	50,000	-	-	-	-
09 424228 EARLY READING INTERVENTION	147,899	163,377	189,572	173,608	(15,964)	-8%
09 424234 BENEFITS/OTHER STATE AGENCIES	-	2,261	-	-	-	-
09 424246 SPECIAL EDUCATION HOMEBOUND	75,743	-	68,908	93,947	25,039	36%
09 424247 SPECIAL EDUCATION PRIVATE TUIT	267,961	-	201,756	265,375	63,619	32%
09 424248 SPECIAL EDUCATION REGIONAL PRG	-	-	-	15,418	15,418	-
09 424252 LOTTERY	1,327,452	1,334,265	1,486,263	565,782	(920,481)	-62%
09 424258 SALARY SUPPLEMENT PAYMENTS	1,741,985	1,754,666	-	-	-	-
09 424259 SPECIAL ED-FOSTER CARE	-	31,987	-	-	-	-
09 424265 AT RISK MONIES	412,390	544,202	525,491	482,681	(42,810)	-8%
09 424267 ENGLISH-2ND LANGUAGE	140,536	135,654	148,932	148,054	(878)	-1%
09 424272 ALTERNATIVE EDUCATION	118,708	237,416	121,716	131,889	10,173	8%
09 424274 REMEDIATION	-	-	-	-	-	-
09 424275 PRIMARY CLASS SIZE PMTS	866,797	860,751	966,775	972,850	6,075	1%
09 424276 EDUCATIONAL TECHNOLOGY	622,000	639,321	622,000	622,000	-	0%
09 424281 FOUR YEAR OLD PRESCHOOL ST	571,186	439,374	702,432	760,968	58,536	8%
09 424295 SPECIAL EDUCATION IN JAILS	-	396	-	-	-	-
09 424390 HOLD HARMLESS STATE GRANT	-	-	-	-	-	-
09 424405 SOL ALGEBRA READINESS	-	68,666	-	-	-	-
09 424416 PROJECT GRADUATION REGIONAL	-	26,921	-	-	-	-
SUBTOTAL STATE CATEGORICAL	6,798,668	6,753,806	5,371,028	4,530,974	(840,054)	-16%
SUBTOTAL STATE DESIGNATED REVENUE	52,368,853	52,210,858	57,676,313	53,745,754	(3,930,559)	-7%

**COUNTY OF MONTGOMERY, VIRGINIA
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	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
DESIGNATED FEDERAL REVENUE						
09 433201 ADULT BASIC EDUCATION	89,405	98,574	89,405	85,560	(3,845)	-4%
09 433202 FAMILY LITERACY/CHAPTER I	1,517,521	1,492,152	1,531,110	1,492,449	(38,661)	-3%
09 433203 ESEA CHAPTER II BLOCK GRANT	24,685	2,105,939	25,190	-	(25,190)	-100%
09 433206 GAPS EDUCATION	154,067	154,067	-	-	-	-
09 433208 FOREST RESERVE FUNDS	5,000	3,759	5,000	5,000	-	0%
09 433209 JOB PARTNERSHIP TR. ACT	26,209	37,060	-	-	-	-
09 433211 MEDICAID REIMBURSEMENTS	-	93,339	-	-	-	-
09 433212 TITLE III	37,046	30,124	-	-	-	-
09 433215 FEDERAL STIMULUS FUNDING	-	-	-	3,221,940	3,221,940	-
09 433219 SPECIAL EDUCATION-P.L. 94-141	1,653,966	82,082	1,854,588	1,902,249	47,661	3%
09 433224 VOCATIONAL EDUC-CATEGORICAL	157,154	158,133	150,510	144,137	(6,373)	-4%
09 433226 EESA PL 98-377 TITLE II	475,728	487,727	303,759	307,800	4,041	1%
09 433228 DRUG FREE SCHOOL PAYMENTS	36,706	6,406	37,354	30,423	(6,931)	-19%
09 433212 TITLE III ESL	-	-	24,994	29,432	4,438	18%
09 433290 OTHER FEDERAL FUNDS-DQE	-	22,737	-	-	-	-
09 433234 DETENTION HOME READING PROGRAM	33,203	33,203	-	-	-	-
SUBTOTAL FEDERAL DESIGNATED	4,210,690	4,805,301	4,021,910	7,218,990	3,197,080	79%
TRANSFERS (TO) FROM OTHER FUNDS						
09 451100 TRANSFER FROM GENERAL FUND	36,193,230	33,618,166	35,331,515	35,103,980	(227,535)	-1%
09 451204 FUND BALANCE	1,513,435	-	-	-	-	-
TOTAL TRANFERS	37,706,665	33,618,166	35,331,515	35,103,980	(227,535)	-1%
TOTAL SCHOOL OPERATING FUND RESOURCES	94,646,310	91,041,412	97,385,738	96,424,724	(961,014)	-1%
TOTAL GENERAL AND SCHOOL OPERATING FUNDS	133,463,333	131,182,894	136,687,338	135,759,101	(928,237)	-1%
SCHOOL CAFETERIA FUND						
11 416124 CAFETERIA RECEIPTS	2,156,350	2,173,603	2,221,041	2,209,614	(11,427)	-1%
11 424215 STATE AID SCHOOL FOOD PROGRAM	58,253	-	60,642	72,069	11,427	19%
11 433213 FEDERAL AID-SCH FOOD PROGRAM	1,447,604	1,722,570	1,491,032	1,491,032	-	0%
11 451203 (TO)FROM UNDESIGNATED FUND BAL	200,000	-	-	-	-	-
11 451100 (TO)FROM GENERAL FUND	214,955	214,955	-	-	-	-
TOTAL SCHOOL CAFETERIA FUND	4,077,162	4,111,128	3,772,715	3,772,715	-	0%

**COUNTY OF MONTGOMERY, VIRGINIA
FISCAL YEAR 2010 REVENUE ESTIMATES**

	FY 08 REVISED ESTIMATE	FY 08 REALIZED	FY 09 ESTIMATE	FY 10 ESTIMATE	INC/(DEC) FY 10 BUDGET FROM FY 09 BUDGET	
					\$	%
SCHOOL CAPITAL PROJECTS FUND						
19 451100 TRANSFER FROM GENERAL FUND	3,343,735	3,343,735	1,313,710	-	(1,313,710)	-100%
19 451104 TRANSFER TO DEBT SERVICE FUND	-	-	-	(1,873,545)	(1,873,545)	-
19 OTHER REVENUE/FUND BALANCE	2,890,214	100,549	-	1,873,545	1,873,545	-
TOTAL SCHOOL CAPITAL PROJECTS FUND	6,233,949	3,444,284	1,313,710	-	(1,313,710)	-100%
COUNTY CAPITAL PROJECTS FUND						
12 451110 TRANSFER FROM GENERAL FUND	1,117,000	1,117,000	656,855	335,720	(321,135)	-
TOTAL COUNTY CAPITAL PROJECTS FUND	1,117,000	1,117,000	656,855	335,720	(321,135)	-
DEBT SERVICE FUND						
18 415107 INTEREST AND FREED UP DS RESERVE	-	-	-	177,679	177,679	-
18 424239 STATE SCHOOL CONSTRUCTION	222,467	222,509	227,535	-	(227,535)	-100%
18 TRANSFER FROM SCHOOL CAPITAL FUND	-	-	-	1,873,545	1,873,545	-
18 451100 TRANSFER FROM GENERAL FUND	10,547,243	10,182,101	13,831,518	16,973,985	3,142,467	23%
TOTAL DEBT SERVICE FUND	10,769,710	10,404,610	14,059,053	19,025,209	4,788,477	34%
TOTAL RESOURCES ALL FUNDS	155,678,754	150,279,560	156,507,271	158,910,345	2,225,395	1%