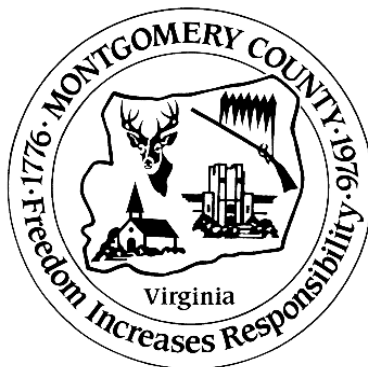
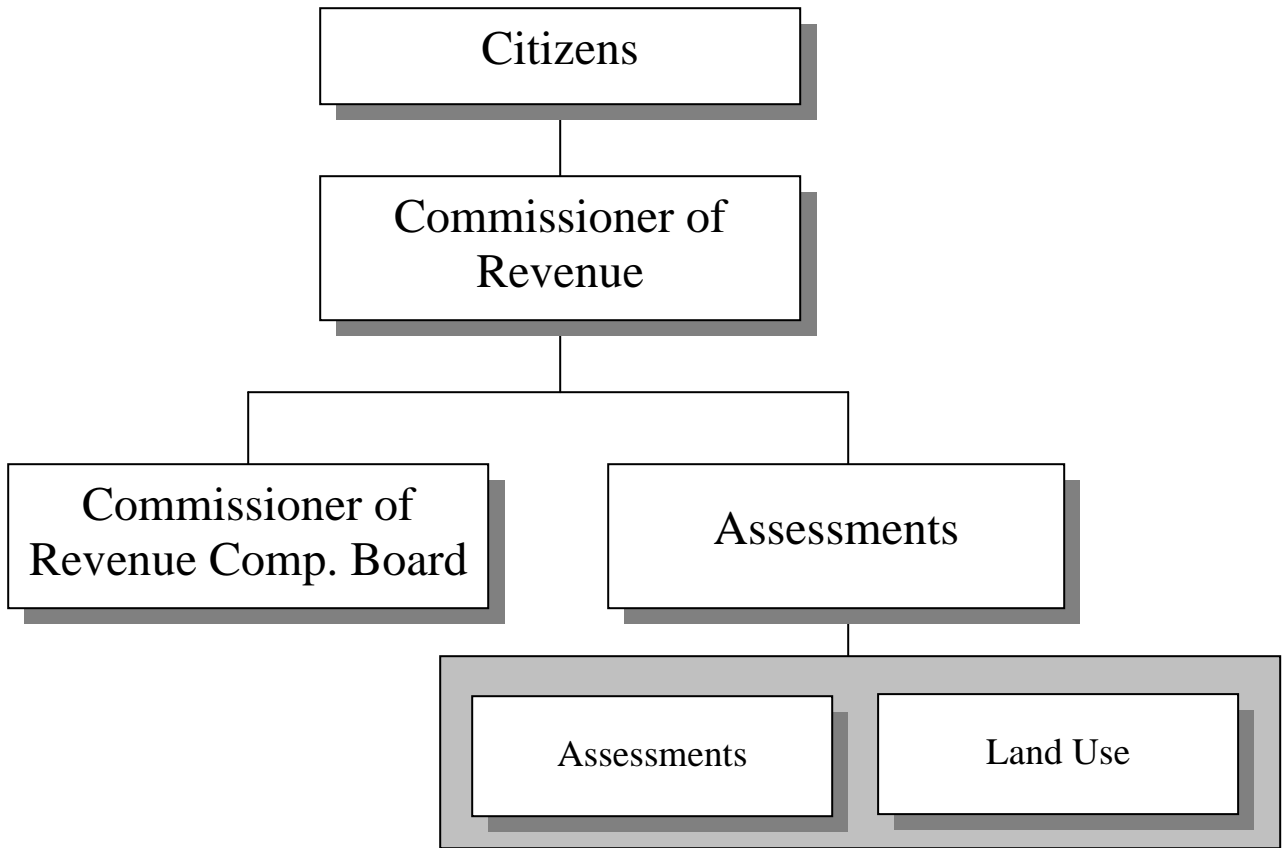


ASSESSMENTS



ASSESSMENTS

Budget Summary

	FY 09 Revised	FY 09 Actual	FY 10 Approved	FY 11 Base	+	FY 11 Addenda	=	FY 11 Recommended	Change App 10/ Rec 11
EXPENDITURES BY DEPARTMENT									
Assessments	\$ 449,898	\$ 425,663	\$ 432,042	\$ 439,779		\$ (39,623)		\$ 400,156	\$ (31,886)
Land Use	\$ 54,762	\$ 52,595	\$ 55,299	\$ 56,401		\$ -		\$ 56,401	\$ 1,102
TOTAL EXPENDITURES	\$ 504,660	\$ 478,258	\$ 487,341	\$ 496,180		\$ (39,623)		\$ 456,557	\$ (30,784)
EXPENDITURES BY CLASSIFICATION									
Personal Services	\$ 436,685	\$ 422,386	\$ 431,409	\$ 440,248		\$ (39,623)		\$ 400,625	\$ (30,784)
Operations & Maintenance	\$ 64,275	\$ 55,872	\$ 55,932	\$ 55,932		\$ -		\$ 55,932	\$ -
Capital Outlay	\$ 3,700	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 504,660	\$ 478,258	\$ 487,341	\$ 496,180		\$ (39,623)		\$ 456,557	\$ (30,784)
REVENUE BY CLASSIFICATION									
Land Use Application Fee	\$ 787	\$ 1,633	\$ 1,800	\$ 1,800		\$ -		\$ 1,800	\$ -
Recovered Costs	\$ 2,270	\$ 1,624	\$ -	\$ -		\$ -		\$ -	\$ -
TOTAL DESIGNATED REVENUE	\$ 3,057	\$ 3,258	\$ 1,800	\$ 1,800		\$ -		\$ 1,800	\$ -
TOTAL UNDESIGNATED REVENUE	\$ 501,603	\$ 475,000	\$ 485,541	\$ 494,380		\$ (39,623)		\$ 454,757	\$ (30,784)
TOTAL REVENUES	\$ 504,660	\$ 478,258	\$ 487,341	\$ 496,180		\$ (39,623)		\$ 456,557	\$ (30,784)
Total Authorized Personnel (FTE)	8	8	8	8		(1)		7	

ASSESSMENTS

Division Description

The Assessing Division, which reports to the Commissioner of Revenue, is responsible for maintaining real estate ownership records, including transfers of ownership based on documents recorded in the Circuit Court Clerk's Office; assessing the value of real property in the County; administering the land use program; and mapping of real property. The division also administers the County's real estate tax relief program for the elderly and disabled. This division accounts for the costs for which the County provides 100% of the funding. Since real estate appraisal is a primary focus of this division, the County provides 100% of the funding for additional positions for personal property assessments, including manufactured homes.

Base Budget Discussion

The base budget is the estimated minimum cost for providing continued services/operations for each division/department. It is based on the prior year approved budget with adjustments. This budget shows how much it would cost in the next fiscal year to operate the same programs approved in the current fiscal year.

- **Base Salary and Fringe Benefit Adjustments** – The base budget includes funding for a 12% increase for health insurance, a 5% increase in Virginia Retirement System (VRS) rates, a 40% increase in group life insurance rates, and a 250% increase in unemployment insurance rates. All other fringe benefit rates remain unchanged for FY 11.

Addenda and Reduction Discussion

Addenda consist of dollars over and above the base budget target for operating and capital. Recommended addenda items are generally for new and/or expanded services/initiatives. Reductions reflect dollars reduced in revenue and/or expense necessary to address a shortfall in the general fund revenue.

- **(\$39,623) and One FTE is Reduced Due to State Budget Cuts** – At the beginning of FY 10, the County instituted a hiring freeze on vacant positions. The Commissioner's Assessing budget currently has one vacant position. The Governor's proposed budget eliminates all state support for staff and operations within the Commissioner's state budget, with the exception of the constitutional officer. In Division 150, Commissioner of Revenue, the County restored funding for six of the ten state funded positions. Since there is a current position vacant, it will be eliminated effective July 1, 2010 to offset the reduction in state funding.

ASSESSMENTS

Department Description and Financial Data

Assessments

The Assessing Department, which reports to the Commissioner of Revenue, is responsible for maintaining real estate ownership records, including transfers of ownership based on documents recorded in the Circuit Court Clerk's Office; assessing the value of real property in the county; administering the land use program; and mapping of real property.

	FY 09 Revised	FY 09 Actual	FY 10 Approved	FY 11 Base	+	FY 11 Addenda	=	FY 11 Recommended	Change App 10/ Rec 11
EXPENDITURES BY DEPARTMENT									
Assessments	\$ 449,898	\$ 425,663	\$ 432,042	\$ 439,779		\$ (39,623)		\$ 400,156	\$ (31,886)
Authorized Personnel (FTEs)	7	7	7	7		(1)		6	

Land Use

The Land Use Department processes new and renewal applications for qualifying agricultural, horticultural and forestland. The information provided on the applications is validated and use values per crop yields and soil classifications are calculated. Staff also maintains soil maps.

	FY 09 Revised	FY 09 Actual	FY 10 Approved	FY 11 Base	+	FY 11 Addenda	=	FY 11 Recommended	Change App 10/ Rec 11
EXPENDITURES BY DEPARTMENT									
Land Use	\$ 54,762	\$ 52,595	\$ 55,299	\$ 56,401		-		\$ 56,401	\$ 1,102
Authorized Personnel (FTEs)	1	1	1	1		0		1	