



# Final Report

New Kent County, Virginia

Cost of Providing Services to New Residents and New Employees Study

May 19, 2011

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### *Mission Statement*

Springsted provides high quality, independent financial and management advisory services to public and non-profit organizations, and works with them in the long-term process of building their communities on a fiscally sound and well-managed basis.

## 1. Executive Summary

Springsted Incorporated was retained by New Kent County as a component of the County's comprehensive plan update process to assist in estimating the fiscal impacts likely to result from new residential and commercial/industrial development. The process of fiscal impact analysis involves the allocation of the revenues received and expenditures incurred in providing services to serve residential and employment land uses. Revenues and expenditures are allocated based on their source or use, demographic, geographic, economic and financial data. For New Kent County's costs of services study, Springsted relied upon a process which included an initial meeting with various County staff members to obtain a thorough understanding of the rationale for the analysis and subsequent meetings to review our methodology and information which was gathered.

It is important to understand that this cost of services study relies on significant amounts of demographic, geographic, economic and financial data provided to us by the County and from other various sources as referenced in the report.

Demographic data was obtained from the New Kent County Community Development *New Kent County Data Summary January 2010*. Economic data was obtained from a variety of sources, including the United States Bureau of Labor Statistics, the Virginia Department of Taxation and the Virginia Tourism Corporation. Financial data was obtained from the *County of New Kent, Virginia Comprehensive Annual Financial Report For Fiscal Year Ended June 30, 2010*. The number, type and market value of land parcels in the County were provided by the Commissioner of the Revenue.

Geographic property data, obtained from the County, was used to allocate annual revenues and expenditures to either residents or employees except those revenue sources and expenditures that could clearly be allocated to a particular land use type or where a different allocation method would provide a more equitable distribution.

The methodology for the study involved generation of cost allocations, based on geographic property data and resulted in estimated revenues generated, with the exception of sales taxes, Business Professional and Occupational License (BPOL) taxes, and property taxes, of \$2,132.20 per resident and of \$336.38 per employee and estimated expenditures per resident of \$3,034.64 and per employee of \$476.85. The methodology employed is consistent with other studies conducted nationally.

Annual revenues from sales taxes and BPOL taxes were calculated to provide a more accurate estimated amount. This resulted in estimated annual sales tax revenue of \$35.05 per resident and \$73.91 per employee and BPOL. tax revenue of \$9.01 per resident and \$76.60 per employee to the County.

Annual real property tax revenues generated by a new resident were estimated based on an average residential property value of \$218,860 and the County's fiscal year 2010 real property tax rate of \$0.73/\$100. This resulted in projected real property tax revenue of \$624.09 per resident.

Annual real property tax revenues resulting from a new employee were estimated using the average assessed commercial/industrial property value per employee, determined to be \$198,315. This resulted in estimated real property tax revenue of \$1,447.70 per employee.

Our analysis estimated that, on average, a new resident in New Kent County generated revenues of \$2,800.36/year and required estimated services costing \$2,789.21/year resulting in net revenues of \$11.15/year. Our analysis also estimated that, on average, a new employee provided the County with revenues of \$1,934.59/year and required services costing \$448.53/year resulting in net revenues of \$1,486.06/year.

The provision of these services will require capital assets, including land, buildings, equipment and other assets. The cost of these assets was estimated based on the assets currently owned by the County. These assets were allocated to residents and to employees based on their applicability and their original cost. This resulted in a capital asset cost of \$6,253 per resident and \$2,200 per employee.

The total estimated fiscal impact for New Kent County is the sum of the allocated revenues and expenditures related to the provision of services and the needed capital assets. The total fiscal impact for a new resident is negative (\$6,242) the first year because the cost of providing services together with the cost of the needed capital assets exceeds the revenues resulting from each new resident. The total fiscal impact for a new employee is also negative (\$714) the first year because, as with the new resident, the cost of providing services together with the cost of the needed capital assets exceeds the revenues resulting from each new employee. Negative impacts are reduced over time as revenues accrue to identified uses and capital project costs are spread over new uses.

It is important to understand the assumptions that generated these results. These include:

- Median family income is typically less than average (or mean) family income. Median family income is the point where half the families by number have lower income and half the families by number have greater income.
- The analysis assumes an average number of residents/housing unit of 2.56. Housing units with lesser residents/unit would most likely result in positive fiscal impacts while those with more residents/unit would result in greater negative impacts.

- The analysis used an average cost methodology. The average cost method calculates the cost of providing services based on the current population, number of employees working in the County and the number and value of assessed real property. These costs were assumed to represent the costs of providing services and capital assets to new residents and new employees.
- The analysis assumed there are neither excess nor deficient capacities in existing assets or services. Excess capacity would result in a lesser cost per resident and per employee while a deficient capacity would result in a greater cost.
- The cost of providing services determined was based on the County's FY 2010 financial data and capital assets. These costs should be updated in the future to reflect the changes that will occur in revenues, expenditures and assets.

The actual cost will depend on the unique circumstances related to each new development.

Including fiscal impact analysis as part of the comprehensive planning process enables the County decision-makers to gain a better understanding of the likely financial impacts resulting from different development alternatives.

The County will need a mix of land use and development as it grows; however, it should be careful to provide a balance of land uses understanding that its ability to encourage any particular land use depends on many factors outside its control.

The fiscal impact analysis provides the County with one piece of information that, while valuable, needs to be taken in the total context of its comprehensive planning process. Other factors used in land-use decision making include economic factors such as housing affordability, environmental/quality of life, social including jobs/housing balance, and political and are all typically part of the planning process.

## 2. Introduction

Springsted Incorporated was retained by New Kent County to assist in estimating the fiscal impacts likely to result from new residential and business related development as part of the County's 2011 comprehensive plan update. Fiscal impacts include revenues received and expenditures incurred in providing County services as well as the necessary capital expenditures to support infrastructure, equipment and facilities needed to support the provision of additional services. These fiscal impacts are allocated to new residents and new employees employed in the County.

### 3. Background

Fiscal impact analysis is a tool for estimating the long-term financial consequences likely to result from new development. New developments have the potential to generate additional revenues, but also will result in additional expenditures to provide both governmental services and infrastructure to support the development and their new residents or employees.

The process of fiscal impact analysis and its methodology involves the allocation of the County's revenues and expenditures resulting from the development of residential and employment land uses. Revenues factored into the process included the County's property taxes, charges for services, permits and licenses, and other sources of revenue generated by the County. Expenditures considered included the costs incurred by the County to provide services to residential and employment based land uses. Residential land uses were identified to include single-family and multi-family homes. Employment land uses were identified to include commercial, industrial, and other land uses where employment occurs. Revenues and expenditures are allocated based on their source or use, demographic, geographic, economic and financial data. Those revenues and expenditures that can clearly be identified with a particular source or use are allocated to that source or use. For example, expenditures for County services such as social services and parks and recreation are allocated only to residential uses because these services are provided to residents and not to businesses as part of the typical government service package. Revenues and expenditures whose source or use cannot be clearly identified with either residential or employment land uses are allocated based on other factors including:

- Population, employees, households, school enrollment, median income, and other available demographic data
- The number, type and market value of land parcels in the County

It is important to understand that the fiscal impact analysis conducted for New Kent County relies on data provided by the County and other various sources as referenced in the report and that the estimated fiscal impacts are limited by the accuracy of the data provided.

## 4. Data Sources

The fiscal impacts developed in this study were based on demographic, geographic, economic and financial data provided from a variety of sources which are relevant to New Kent County. There were also a number of assumptions made in the utilization of this data. This section of the report provides a description of the data sources utilized and the source of that data.

### Demographic Data

Demographic data related to population, school enrollment, number of housing units, median family income and the number of employees working in the County were derived from the New Kent County Community Development *New Kent County Data Summary January 2010* document. This data is shown in the table below.

<b>Demographic Data</b>	
Population	18,681
Housing units	7,667
School enrollment	2,792
Median family income	\$ 73,245
Employees working in County	4,087

### Economic Data

Economic data used to estimate fiscal impacts included:

- Data from the United States Bureau of Labor Statistics related to consumer purchases by categories of goods based on different income levels
- *Taxable sales by locality, by NAICS category, calendar year 2009* from the Virginia Department of Taxation
- Data from the Virginia Tourism Corporation for travel impacts in New Kent County for 2005 through 2009

### Financial Data

Financial data used in the fiscal impacts included revenues and expenditures from the *County of New Kent, Virginia Comprehensive Annual Financial Report For Fiscal Year Ended June 30, 2010*. The table on the following page shows the revenues and expenditures allocated for the County. County revenues allocated exceed expenditures allocated because \$4,705,781 of principal payments on debt and the use of \$1,637,940 in fund balance are not included in this allocation. Principal payments are captured in the asset allocation portion of this analysis.

<b>Revenues Allocated</b>	
General Fund	\$ 33,825,573
Airport Fund	\$ 174,271
Human Services Fund	\$ 566,694
Meals Tax Fund	\$ 511,541
Capital Projects Fund	\$ 211,631
School Construction Fund	\$ 1,222
School Operating Fund	\$ 24,455,783
School Cafeteria Fund	\$ 867,272
<b>Total Revenues Allocated</b>	<b>\$ 60,613,987</b>
<b>Expenditures Allocated</b>	
General Fund	\$ 24,326,321
Airport Fund	\$ 191,432
Human Services Fund	\$ 1,108,388
Debt Service Fund	\$ 3,369,345
Capital Projects Fund	\$ 2,758,629
School Construction Fund	\$ 713,309
School Operating Fund	\$ 24,289,783
School Cafeteria Fund	\$ 788,939
<b>Total Expenditures Allocated</b>	<b>\$ 57,546,146</b>

Property tax impacts were based on the County's Fiscal Year 2010 real property tax rate of \$73/\$100 of assessed valuation.

Business/professional/occupational license (BPOL) taxes were estimated based on the County's current tax rates. Capital assets allocated were based on data provided by the County's Financial Services Department.

## Geographic Data

The number, type and market value of land parcels in the County were provided by the County's Commissioner of the Revenue. Parcels were divided into three categories based on their zoning classification. For the purposes of this study, these categories were designated as residential, commercial/industrial and all other. The residential category included parcels with residential land uses which include single-family and multi-family residences. It also included parcels designated and zoned as Agricultural (A1) with the exception of 121 parcels containing 20,351 acres currently being operated as farms. Residential land uses included 15,600 parcels with a total value of \$3.4 billion. The commercial/industrial category included County-identified parcels with business type land uses, which include governmental operations due to the people working in those operations. Commercial/industrial land uses included 765 parcels with a total value of \$811 million. The 'all other' category included the remaining parcels that were not designated as either residential or commercial/industrial. These were parcels zoned as Agri/Conservation and Conservation.

These categories are shown in the table below.

Residential Land Uses	Parcels	Acreage	Value
Agri/Residential	7	18	\$ 1,577,300
Agricultural	9,752	83,137	\$ 2,081,432,521
Planned Development	1,960	6,833	\$ 542,553,550
Ch DevDist	10	94	\$ 45,617,150
Gen Res/Agri	9	73	\$ 2,527,500
General Residential	1,185	634	\$ 173,208,750
Multi Family Res	1	2	\$ 497,800
Resid/Agri	3	333	\$ 1,404,400
Resid/Conservation	1	135	\$ 545,500
Single Family Res	2,672	3,886	\$ 564,821,251
<b>Total Residential Land Uses</b>	<b>15,600</b>	<b>95,147</b>	<b>\$ 3,414,185,722</b>
<b>Commercial/Industrial Land Uses</b>			
Agricultural	121	20,361	\$ 509,761,569
Planned Development	103	360	\$ 28,555,450
Ch DevDist	10	94	\$ 45,617,150
Business	274	1,099.56	\$ 96,263,250
Economic Opportunity	171	5,265.54	\$ 76,331,600
Industrial	86	3,106.62	\$ 53,984,500
<b>Total Commercial/Industrial Land Uses</b>	<b>765</b>	<b>30,287</b>	<b>\$ 810,513,519</b>
<b>Other Land Uses</b>			
Agri/Conservation	4	785.50	\$ 1,288,200
Conservation	31	4,802.29	\$ 34,394,700
<b>Total Other Land uses</b>	<b>35</b>	<b>5587.7868</b>	<b>\$ 35,682,900</b>
<b>Total Land Uses</b>	<b>16,400</b>	<b>131,022</b>	<b>\$ 4,260,382,141</b>

## 5. Fiscal Impact Analysis

The geographic property data was used to allocate annual revenues and expenditures to either residents or employees, and to project the real property taxes to be generated by a new resident or employee in New Kent County, except those revenue sources and expenditures that could clearly be allocated to a particular land use type or where a different allocation method would provide a more equitable distribution. For example, expenditures for recreation were allocated only to residents because they are the primary beneficiaries of these expenditures, while machinery and tools taxes were allocated only to employees because residents do not pay machinery and tools taxes. Property taxes were calculated using the value of an average single-family residential home for residents and the average commercial/industrial value per employee for employees generated from information provided by the County.

Uses related to silviculture (forestry) and agriculture were not assigned service demand values due to the limited amount of County services required for these uses. It is important to note that studies produced by the American Farmland Trust throughout the country indicate that working farms and open lands demand approximately \$0.36 of service for each dollar of local tax revenue generated. For the purposes of the New Kent study farmland and silvicultural properties were not studied separately but to ensure an accurate cost of services analysis in cases of farms with residences the residences were factored as all other single family homes from a residential revenue generator and service demand perspective. These are important factors to consider as the County consists of a significant amount of forested land (72%) and over 11,000 acres of productive farmland.

### Cost Allocation

The cost allocations based on geographic property data used the average percentage of parcels by number and value for each type of land. The percentage by number for each land use type is the number of parcels for that land use type divided by the total number of parcels. For example, the percentage by number for residential land uses (95.12%) was determined by dividing the 15,600 residential parcels by the 16,400 total number of parcels (15,600/16,400). The percentage by value for each land use type is the total value of the parcels for that land use type divided by the total value of all parcels. For example, the percentage by value for residential land uses (80.14%) was determined by dividing the \$3,414,185,722 value of residential parcels by the \$4,260,382,141 total value (\$3,414,185,722/\$4,260,382,141). The average by number and by value is the percentage by number for each land use type multiplied by the percentage by value for that land use type. For example, the average by number and by value for residential land uses (87.63%) is the percentage by number multiplied by the percentage by value (95.12% x 80.14%). This resulted in residential land uses being allocated 87.63% of revenues and expenditures and commercial/industrial land uses being allocated 11.84% as shown in the table below.

Land Use	Number of Parcels	Percent by Number	Value	Percent by Value	Average By Number and By Value
Residential	15,600	95.12%	\$ 3,414,185,722	80.14%	87.63%
Commercial/Industrial	765	4.67%	\$ 810,513,519	19.02%	11.84%
Other	35	0.21%	\$ 35,682,900	0.84%	0.53%
<b>Totals</b>	<b>16,400</b>	<b>100.00%</b>	<b>\$ 4,260,382,141</b>	<b>100.00%</b>	<b>100.00%</b>

The percentages determined for the average by number and by value were used to allocate revenues and expenditures. For example, fiscal Year 2010 expenditures for the Board of Supervisors are reported to have been \$109,686. Of that amount, 87.63% (or \$96,117) was allocated to residential land uses and 11.84% (or \$12,992) was allocated to commercial/industrial land uses. The \$96,117 allocated to residential land uses was then divided by the County's 18,681 residents to determine that \$5.15 was spent per resident for the Board of Supervisors and their operations. The \$12,992 allocated to commercial/industrial land uses was divided by the 4,087 employees reported in the County to determine that \$3.18 was spent per employee for the Board of Supervisors.

The allocation of annual revenues and expenditures based on geographic property data resulted in revenues generated per resident of \$2,132.20 and per employee of \$336.38 and expenditures required per resident of \$2,789.21 and per employee of \$448.53 as shown in the table below.

Revenues	Per Resident	Per Employee
General Fund <sup>1</sup>	\$ 704.16	\$ 310.37
Airport Fund	\$ 8.17	\$ 5.05
Human Services Fund	\$ 30.34	\$ -
Meals Tax Fund	\$ 24.00	\$ 14.83
County Projects	\$ 9.93	\$ 6.13
School Construction Fund	\$ 0.07	\$ -
School Operating Fund	\$ 1,309.13	\$ -
School Cafeteria Fund	\$ 46.43	\$ -
<b>Total Revenues</b>	<b>\$ 2,132.20</b>	<b>\$ 336.38</b>
Expenditures		
General Fund	\$ 1,202.70	\$ 422.70
Airport Fund	\$ 8.98	\$ 5.55
Human Services Fund	\$ 59.33	\$ -
Debt Service Fund	\$ 175.73	\$ 20.28
County Projects	\$ -	\$ -
School Construction Fund	\$ -	\$ -
School Operating Fund	\$ 1,300.24	\$ -
School Cafeteria Fund	\$ 42.23	\$ -
<b>Total Expenditures</b>	<b>\$ 2,789.21</b>	<b>\$ 448.53</b>

Notes: 1. Does not include property taxes, sales taxes or B.P.O.L.

Appendix A contains the detailed allocation of revenues and expenditures by land use.

## Other Revenues

Annual revenues from local sales taxes, BPOL, and other property taxes were calculated differently to provide a more accurate estimated amount. Annual sales tax revenues from residents were calculated based on the median family income of \$73,245 in New Kent County. The amount spent by the median family on taxable purchases was estimated to be 35% of their income based on data available from the Bureau of Labor Statistics. However, given the current business base and patterns of development, not all of these taxable purchases were estimated to occur in New Kent County. We estimated that 35% of the taxable purchases would occur in New Kent County based on 2009 taxable sales by North American Industry Classification System (NAICS) code, estimated 2009 sales taxes from travelers to the County, and estimates used in a prior fiscal impact study for a proposed development. This resulted in annual sales tax revenue to the County of \$89.73 per family, and \$35.05 per resident based on 2.56 residents per household. Annual BPOL revenue was projected assuming that 45% of median family income would be spent on sales subject to BPOL, an average BPOL tax rate of \$0.20/\$100, and 35% of sales subject to BPOL occurring in New Kent County. This resulted in projected annual BPOL tax revenue to the County \$23.07 per household and \$9.01 per resident.

Annual sales tax and BPOL tax revenues per employee were estimated by first subtracting the amount of revenue estimated to be received from residents from the total revenue received by the County from each source. The remaining amounts were then divided by the total number of employees in the County to estimate the amount of annual sales tax and BPOL tax revenue per employee. For example:

Total 2010 local sales tax revenue	\$956,832
Less Estimated sales tax revenue from residents	
<u>(\$35.05/resident x 18,681 residents)</u>	<u>\$654,748</u>
Estimated sales tax revenue from employees	\$302,084
Estimated annual sales tax revenue per employee	
(\$302,084/4,087 employees)	\$73.91/employee

Annual BPOL tax revenue per employee was estimated to be \$76.60 using the same methodology.

Annual property tax revenues from a new resident were estimated based on an average residential property value of \$218,860 and the County's FY 2010 real property tax rate of \$0.73/\$100. The average residential property value was determined by dividing the total value of residential property by the number of residential parcels from the geographic data (\$3,414,185,722/15,600 parcels). This resulted in projected property tax revenue of \$1,598 from an average residential home and \$624.09 per resident.

Annual property tax revenues resulting from a new employee were estimated using the average assessed commercial/industrial property value per employee

and the County's FY 2010 property tax rate. The average assessed value of commercial/industrial property per employee in the County was determined to be \$198,315 by dividing the total value of all parcels classified as commercial/industrial by the total number of employees (\$810,513,519/4,087 employees). This resulted in property tax revenue of \$1,447.70 per employee.

Our analysis estimated that, on average, a new resident provided the County with revenues of \$2,800.36/year and required services costing \$2,789.21/year resulting in net revenue of \$11.15/year.

Our analysis estimated that, on average, a new employee provided the County with revenues of \$1,934.59/year and required services costing \$448.53/year, resulting in net revenue of \$1,486.06/year. These amounts are shown in the table below.

<b>Revenues</b>	<b>Resident</b>	<b>Employee</b>
County Funds Excluding Schools	\$ 776.65	\$ 336.38
School Funds	\$ 1,355.55	\$ -
Property Tax	\$ 624.09	\$ 1,447.70
Sales tax	\$ 35.05	\$ 73.91
B.P.O.L.	\$ 9.01	\$ 76.60
<b>Total Revenues</b>	<b>\$ 2,800.36</b>	<b>\$ 1,934.59</b>
<b>Expenditures</b>	<b>\$ 2,789.21</b>	<b>\$ 448.53</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 11.15</b>	<b>\$ 1,486.06</b>

## Capital Assets

The revenues and expenditures allocated in the previous section of this report provided an estimate of the cost of providing services to new residents and employees. The provision of these services will also require capital assets, including land, buildings, equipment and others, to support those services. The cost of these assets has been estimated based on the assets currently owned by the County, which included the assets acquired by expenditures from the Capital Projects Fund and School Construction Fund during FY 2010. These assets were allocated to residents and to employees based on their applicability and original cost. Assets that benefit both residents and employees were allocated proportionately based on the number of residents and the number of employees. These included all the assets in the E911 Fund and Road Improvement Fund and a large number of assets in the General Fund. General Fund assets that benefited only residents, such as park and recreation and assets in the schools and social services were allocated only to residents. Airport assets were allocated 35% to residents and 65% to employees based on data from the Aviation Administration related to hours flown by private aircraft. Water and wastewater assets were not allocated because the County charges a connection fee to recover the cost of these assets. The table below shows the allocation of capital assets to residents and employees.

<b>Asset</b>	<b>Residents</b>	<b>Employees</b>
Airport	\$ 1,732,592	\$ 3,217,670
Schools	\$ 86,336,113	\$ -
E911	\$ 152,320	\$ 33,324
General	\$ 28,177,148	\$ 5,669,083
Road Improvements	\$ 328,883	\$ 71,952
Social Services	\$ 85,376	\$ -
<b>Total</b>	<b>\$ 116,812,431</b>	<b>\$ 8,992,030</b>

Appendix B contains the detailed allocation of General Fund assets.

The cost per resident for each asset was determined by dividing the cost allocated to residents by the total number of residents and, similarly, the cost per employee for each asset was determined by dividing the cost allocated to employees by the total number of employees. This resulted in a capital asset cost of \$6,253/resident and \$2,200/employee as shown in the table below.

<b>Asset</b>	<b>Per Resident</b>	<b>Per Employee</b>
Airport	\$ 92.75	\$ 787.29
Schools	\$ 4,621.60	\$ -
E911	\$ 8.15	\$ 8.15
General	\$ 1,508.33	\$ 1,387.10
Road Improvements	\$ 17.61	\$ 17.61
Social Services	\$ 4.57	\$ -
<b>Total</b>	<b>\$ 6,253.01</b>	<b>\$ 2,200.15</b>

To provide additional information about how these asset costs are distributed by the type of asset, we have provided a breakdown by the categories the County uses in its asset database. The largest asset costs are in the construction category, which are buildings.

<b>Acct. Code</b>	<b>Asset</b>	<b>Asset Cost/Resident</b>	<b>Asset Cost/Employee</b>
100	Land, easements & right-of-way	\$ 248.47	\$ 234.74
200	Land improvements	\$ 10.89	\$ 35.34
300	Construction	\$ 5,059.92	\$ 1,170.77
301	Construction in progress	\$ 115.48	\$ 116.81
400	Infrastructure	\$ 79.72	\$ 181.80
500	Machinery & Equipment	\$ 288.49	\$ 219.52
600	Licensed Vehicles	\$ 450.04	\$ 241.17
	<b>Total</b>	<b>\$ 6,253.01</b>	<b>\$ 2,200.15</b>

It is important to note the County is in the process of developing level of service standards for certain capital assets as part of its 2040 Comprehensive Planning process. Adoption of level of service standards will impact the cost of assets for both current and new residents when adopted. The cost will increase if a higher level of service than currently exists is adopted. For example, increasing library services to provide and maintain the collection level at 3 items per capita from its current level of 1.32 items per capita would require increasing the collection from 24,350 to 55,340 items. Acquiring the additional 30,990 items needed to achieve this level of service would result in an increased cost to the County.

## Total Fiscal Impact

The total fiscal impact is the sum of the allocated revenues and expenditures related to the provision of services and the associated capital assets. The total

fiscal impact for a new resident with is negative (\$6,242) the first year because the cost of providing services together with the cost of the needed capital assets exceeds the revenues resulting from each new resident. The total fiscal impact for a new employee is also negative (\$714) the first year because, as with the residents, the cost of providing services together with the cost of the needed capital assets exceeds the revenues resulting from each new employee. This summary is shown in the table below.

<b>Revenues</b>	<b>Resident</b>	<b>Employee</b>
County Funds Excluding Schools	\$ 776.65	\$ 336.38
School Funds	\$ 1,355.55	\$ -
Property Tax	\$ 624.09	\$ 1,447.70
Sales tax	\$ 35.05	\$ 73.91
B.P.O.L.	\$ 9.01	\$ 76.60
<b>Total Revenues</b>	<b>\$ 2,800.36</b>	<b>\$ 1,934.59</b>
<b>Expenditures</b>	<b>\$ 2,789.21</b>	<b>\$ 448.53</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 11.15</b>	<b>\$ 1,486.06</b>
<b>Capital Assets</b>	<b>\$ 6,253.01</b>	<b>\$ 2,200.15</b>
<b>First Year Net</b>	<b>\$ (6,241.86)</b>	<b>\$ (714.09)</b>

It is important to understand the assumptions that generated these results, which include:

- Median family income is typically less than average, or mean, family income. Median family income is the point where half the families by number have lower income and half the families by number have greater income.
- The analysis assumes an average number of residents/housing unit of 2.56. Housing units with lesser residents/unit would most likely result in positive fiscal impacts while those with more residents/unit would result in greater negative impacts.
- The analysis used an average cost methodology. The average cost method calculates the cost of providing services based on the County's current population, number of employees working in the County and the number and value of assessed real property. These cost were assumed to represent the costs of providing services and capital assets to new residents and new employees.
- The analysis assumed there are neither excess nor deficient capacities in existing assets or services. Excess capacity would result in a lesser cost per resident and per employee while a deficient capacity would result in a greater cost.
- The cost of providing services determined was based on the County's FY 2010 financial data and capital assets. These costs should be updated in the future to reflect the changes that will occur in revenues, expenditures and assets.

The actual cost will depend on the unique circumstances related to each new development.

## Fiscal Impact Analysis as a Component of Comprehensive Planning

Including fiscal impact analysis as part of the comprehensive planning process enables the County's **decision**-makers to gain a better understanding of the likely financial impacts resulting from different development alternatives.

Understanding the differences between the revenues generated by differing types of development projects and the cost of providing services and providing the needed capital assets to support different land uses assists policy makers in understanding and planning for the future cost of growth. As such it is a tool used to foster sound financial planning and project future impacts of today's decisions. To ensure that a wide range of opportunities for current and future residents the County will need a diversified mix of land uses and development as it continues to grow; however, the County should be careful to provide a balance of land uses understanding that its ability to encourage any particular land use depends on many factors outside its control.

The fiscal impact analysis and data contained in this study and any other study provides the County with one piece or pieces of information that, while valuable, need to be taken in the total context of its comprehensive planning process. Other factors used in land-use decision making include economic variables such as housing affordability, environmental/quality of life, social variables including jobs/housing balance, and political are typically part of the planning process and carry differing values in each community where they are applied.

# APPENDIX A

	2010	%	%	%	Residential	Business/Ind.	Other	Per Resident	Per Employee	Unallocated
REVENUES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	Amount	Amount	Amount
<b>GENERAL FUND</b>										
<b>Local Revenue - Property Taxes</b>										
Real property taxes	\$ 17,910,235	0.0%	0.0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public svc corp taxes	\$ 598,966	87.6%	11.8%	0.5%	\$ 524,871	\$ 70,947	\$ 3,147	\$ 28.10	\$ 17.36	\$ 3,147
Personal property taxes	\$ 3,358,767	87.6%	11.8%	0.5%	\$ 2,943,272	\$ 397,846	\$ 17,650	\$ 157.55	\$ 97.34	\$ 17,650
Mobile home taxes	\$ 31,793	100.0%	0.0%	0.0%	\$ 31,793	\$ -	\$ -	\$ 1.70	\$ -	\$ -
Airplane taxes	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & tools taxes	\$ 44,921	0.0%	100.0%	0.0%	\$ -	\$ 44,921	\$ -	\$ -	\$ 10.99	\$ -
Penalties	\$ 165,054	87.6%	11.8%	0.5%	\$ 144,636	\$ 19,551	\$ 867	\$ 7.74	\$ 4.78	\$ 867
Interest	\$ 112,706	87.6%	11.8%	0.5%	\$ 98,764	\$ 13,350	\$ 592	\$ 5.29	\$ 3.27	\$ 592
<b>Total Property Taxes</b>	<b>\$ 22,222,442</b>				<b>\$ 3,743,335</b>	<b>\$ 546,615</b>	<b>\$ 22,257</b>	<b>\$ 200</b>	<b>\$ 134</b>	<b>\$ 22,257</b>
<b>Local Revenue - Other</b>										
Local sales & use taxes	\$ 956,832	0.0%	0.0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communication sales tax	\$ 625,451	87.6%	11.8%	0.5%	\$ 548,080	\$ 74,085	\$ 3,287	\$ 29.34	\$ 18.13	\$ 3,287
Consumers' utility tax	\$ 200,623	87.6%	11.8%	0.5%	\$ 175,805	\$ 23,764	\$ 1,054	\$ 9.41	\$ 5.81	\$ 1,054
Electric consumption tax	\$ 62,513	87.6%	11.8%	0.5%	\$ 54,780	\$ 7,405	\$ 328	\$ 2.93	\$ 1.81	\$ 328
Business license taxes	\$ 481,408	0.0%	0.0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cable TV franchise tax	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle licenses	\$ 485,257	87.6%	11.8%	0.5%	\$ 425,228	\$ 57,479	\$ 2,550	\$ 22.76	\$ 14.06	\$ 2,550
Bank stock taxes	\$ 32,458	87.6%	11.8%	0.5%	\$ 28,443	\$ 3,845	\$ 171	\$ 1.52	\$ 0.94	\$ 171
Recordation and wills taxes	\$ 293,439	87.6%	11.8%	0.5%	\$ 257,139	\$ 34,758	\$ 1,542	\$ 13.76	\$ 8.50	\$ 1,542
Hotel/motel tax	\$ 13,363	87.6%	11.8%	0.5%	\$ 11,710	\$ 1,583	\$ 70	\$ 0.63	\$ 0.39	\$ 70
Admissions tax	\$ 2,325	87.6%	11.8%	0.5%	\$ 2,037	\$ 275	\$ 12	\$ 0.11	\$ 0.07	\$ 12
<b>Total Other Local Taxes</b>	<b>\$ 3,153,669</b>				<b>\$ 1,503,222</b>	<b>\$ 203,192</b>	<b>\$ 9,014</b>	<b>\$ 80</b>	<b>\$ 50</b>	<b>\$ 9,014</b>
<b>Permits &amp; Licenses</b>										
Animal licenses	\$ 25,490	100.0%	0.0%	0.0%	\$ 25,490	\$ -	\$ -	\$ 1.36	\$ -	\$ -
Transfer fees	\$ 687	87.6%	11.8%	0.5%	\$ 602	\$ 81	\$ 4	\$ 0.03	\$ 0.02	\$ 4
Permits & licenses	\$ 404,725	87.6%	11.8%	0.5%	\$ 354,659	\$ 47,940	\$ 2,127	\$ 18.98	\$ 11.73	\$ 2,127
<b>Total Permits &amp; Licenses</b>	<b>\$ 430,902</b>				<b>\$ 380,751</b>	<b>\$ 48,021</b>	<b>\$ 2,130</b>	<b>\$ 20</b>	<b>\$ 12</b>	<b>\$ 2,130</b>
<b>Fines &amp; Forfeitures</b>										
	\$ 191,841	87.6%	11.8%	0.5%	\$ 168,109	\$ 22,724	\$ 1,008	\$ 9.00	\$ 5.56	\$ 1,008
<b>Use of Money &amp; Property</b>										
	\$ 786,270	87.6%	11.8%	0.5%	\$ 689,005	\$ 93,134	\$ 4,132	\$ 36.88	\$ 22.79	\$ 4,132

	2010	%	%	%	Residential	Business/Ind.	Other	Per Resident	Per Employee	Unallocated
REVENUES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	Amount	Amount	Amount
<b>Charges for Services</b>										
Excess fees of Clerk	\$ 20,615	87.6%	11.8%	0.5%	\$ 18,065	\$ 2,442	\$ 108	\$ 0.97	\$ 0.60	\$ 108
Law enforcement & traffic	\$ 3,734	87.6%	11.8%	0.5%	\$ 3,272	\$ 442	\$ 20	\$ 0.18	\$ 0.11	\$ 20
Circuit Court	\$ 56,509	87.6%	11.8%	0.5%	\$ 49,519	\$ 6,693	\$ 297	\$ 2.65	\$ 1.64	\$ 297
Courthouse security	\$ 82,290	87.6%	11.8%	0.5%	\$ 72,110	\$ 9,747	\$ 432	\$ 3.86	\$ 2.38	\$ 432
Commonwealth's Atty	\$ 494	87.6%	11.8%	0.5%	\$ 433	\$ 59	\$ 3	\$ 0.02	\$ 0.01	\$ 3
Other protection	\$ 2,543	87.6%	11.8%	0.5%	\$ 2,228	\$ 301	\$ 13	\$ 0.12	\$ 0.07	\$ 13
Sanitation & waste removal	\$ 45,231	87.6%	11.8%	0.5%	\$ 39,636	\$ 5,358	\$ 238	\$ 2.12	\$ 1.31	\$ 238
Parks & recreation	\$ 294,890	100.0%	0.0%	0.0%	\$ 294,890	\$ -	\$ -	\$ 15.79	\$ -	\$ -
Publications	\$ 2,490	87.6%	11.8%	0.5%	\$ 2,182	\$ 295	\$ 13	\$ 0.12	\$ 0.07	\$ 13
<b>Total Charges for Services</b>	<b>\$ 508,796</b>				<b>\$ 482,335</b>	<b>\$ 25,337</b>	<b>\$ 1,124</b>	<b>\$ 26</b>	<b>\$ 6</b>	<b>\$ 1,124</b>
<b>Miscellaneous</b>										
Misc	\$ 127,801	87.6%	11.8%	0.5%	\$ 111,991	\$ 15,138	\$ 672	\$ 5.99	\$ 3.70	\$ 672
Off-track betting	\$ 521,651	100.0%	0.0%	0.0%	\$ 521,651	\$ -	\$ -	\$ 27.92	\$ -	\$ -
<b>Total Miscellaneous</b>	<b>\$ 649,452</b>				<b>\$ 633,642</b>	<b>\$ 15,138</b>	<b>\$ 672</b>	<b>\$ 34</b>	<b>\$ 4</b>	<b>\$ 672</b>
<b>Recovered Costs</b>										
Plum point loan program income	\$ 9,598	100.0%	0.0%	0.0%	\$ 9,598	\$ -	\$ -	\$ 0.51	\$ -	\$ -
EDArecovered expenditures	\$ -	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9th Judicial Court	\$ 12,874	87.6%	11.8%	0.5%	\$ 11,281	\$ 1,525	\$ 68	\$ 0.60	\$ 0.37	\$ 68
Colonial Downs fire/rescue	\$ 89,775	87.6%	11.8%	0.5%	\$ 78,669	\$ 10,634	\$ 472	\$ 4.21	\$ 2.60	\$ 472
FNK - personnel	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SRO reimbursement	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 124,425	87.6%	11.8%	0.5%	\$ 109,033	\$ 14,738	\$ 654	\$ 5.84	\$ 3.61	\$ 654
Ambulance & rescue service	\$ 358,288	87.6%	11.8%	0.5%	\$ 313,966	\$ 42,439	\$ 1,883	\$ 16.81	\$ 10.38	\$ 1,883
<b>Total Recovered Costs</b>	<b>\$ 594,960</b>				<b>\$ 522,548</b>	<b>\$ 69,336</b>	<b>\$ 3,076</b>	<b>\$ 28</b>	<b>\$ 17</b>	<b>\$ 3,076</b>
<b>Revenue from Commonwealth - non-categorical</b>										
ABC & Wine taxes	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle carriers' tax	\$ 49,336	87.6%	11.8%	0.5%	\$ 43,233	\$ 5,844	\$ 259	\$ 2.31	\$ 1.43	\$ 259
Mobile home title tax	\$ 9,975	100.0%	0.0%	0.0%	\$ 9,975	\$ -	\$ -	\$ 0.53	\$ -	\$ -
Motor vehicle rental tax	\$ 959	87.6%	11.8%	0.5%	\$ 840	\$ 114	\$ 5	\$ 0.04	\$ 0.03	\$ 5
State recordation tax	\$ 105,076	87.6%	11.8%	0.5%	\$ 92,078	\$ 12,446	\$ 552	\$ 4.93	\$ 3.05	\$ 552
Personal property tax relief	\$ 2,217,883	100.0%	0.0%	0.0%	\$ 2,217,883	\$ -	\$ -	\$ 118.72	\$ -	\$ -
Reduction in State Aid	\$ (90,583)	87.6%	11.8%	0.5%	\$ (79,377)	\$ (10,730)	\$ (476)	\$ (4.25)	\$ (2.63)	\$ (476)
<b>Total Commonwealth - Non-Categorical</b>	<b>\$ 2,292,646</b>				<b>\$ 2,284,631</b>	<b>\$ 7,674</b>	<b>\$ 340</b>	<b>\$ 122</b>	<b>\$ 2</b>	<b>\$ 340</b>

	2010	%	%	%	Residential	Business/Ind.	Other	Per Resident	Per Employee	Unallocated
REVENUES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	Amount	Amount	Amount
<b>Revenue from Commonwealth - Categorical</b>										
Commonwealth's attorney	\$ 217,081	87.6%	11.8%	0.5%	\$ 190,227	\$ 25,713	\$ 1,141	\$ 10.18	\$ 6.29	\$ 1,141
Sheriff	\$ 801,215	87.6%	11.8%	0.5%	\$ 702,101	\$ 94,904	\$ 4,210	\$ 37.58	\$ 23.22	\$ 4,210
Commissioner of the Revenue	\$ 96,080	87.6%	11.8%	0.5%	\$ 84,194	\$ 11,381	\$ 505	\$ 4.51	\$ 2.78	\$ 505
Treasurer	\$ 95,203	87.6%	11.8%	0.5%	\$ 83,426	\$ 11,277	\$ 500	\$ 4.47	\$ 2.76	\$ 500
Registrar/Elections	\$ 41,909	87.6%	11.8%	0.5%	\$ 36,725	\$ 4,964	\$ 220	\$ 1.97	\$ 1.21	\$ 220
Clerk of Circuit Court	\$ 218,536	87.6%	11.8%	0.5%	\$ 191,502	\$ 25,886	\$ 1,148	\$ 10.25	\$ 6.33	\$ 1,148
Public assist & welfare admin	\$ 293,796	100.0%	0.0%	0.0%	\$ 293,796	\$ -	\$ -	\$ 15.73	\$ -	\$ -
Four for life grant	\$ 18,744	100.0%	0.0%	0.0%	\$ 18,744	\$ -	\$ -	\$ 1.00	\$ -	\$ -
Emergency services grants	\$ 20,500	87.6%	11.8%	0.5%	\$ 17,964	\$ 2,428	\$ 108	\$ 0.96	\$ 0.59	\$ 108
VA Commission for the Arts	\$ 4,500	87.6%	11.8%	0.5%	\$ 3,943	\$ 533	\$ 24	\$ 0.21	\$ 0.13	\$ 24
VDH-OEMS	\$ 5,764	87.6%	11.8%	0.5%	\$ 5,051	\$ 683	\$ 30	\$ 0.27	\$ 0.17	\$ 30
Other state grants	\$ 1,073	87.6%	11.8%	0.5%	\$ 940	\$ 127	\$ 6	\$ 0.05	\$ 0.03	\$ 6
E-911 wireless	\$ 61,597	87.6%	11.8%	0.5%	\$ 53,977	\$ 7,296	\$ 324	\$ 2.89	\$ 1.79	\$ 324
Forfeited assets	\$ 1,370	87.6%	11.8%	0.5%	\$ 1,201	\$ 162	\$ 7	\$ 0.06	\$ 0.04	\$ 7
VA domestic violence grant	\$ 39,852	100.0%	0.0%	0.0%	\$ 39,852	\$ -	\$ -	\$ 2.13	\$ -	\$ -
Victim-witness grant	\$ 43,549	100.0%	0.0%	0.0%	\$ 43,549	\$ -	\$ -	\$ 2.33	\$ -	\$ -
Fire programs	\$ 37,140	87.6%	11.8%	0.5%	\$ 32,546	\$ 4,399	\$ 195	\$ 1.74	\$ 1.08	\$ 195
VDH - kid safety programs	\$ 2,580	100.0%	0.0%	0.0%	\$ 2,580	\$ -	\$ -	\$ 0.14	\$ -	\$ -
Litter control	\$ 5,125	87.6%	11.8%	0.5%	\$ 4,491	\$ 607	\$ 27	\$ 0.24	\$ 0.15	\$ 27
Crime victim assistance grant	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DMV animal-friendly plates	\$ 502	87.6%	11.8%	0.5%	\$ 440	\$ 59	\$ 3	\$ 0.02	\$ 0.01	\$ 3
<b>Total Commonwealth - Categorical</b>	<b>\$ 2,006,116</b>				<b>\$ 1,807,249</b>	<b>\$ 190,419</b>	<b>\$ 8,448</b>	<b>\$ 97</b>	<b>\$ 47</b>	<b>\$ 8,448</b>
<b>Revenue from Federal Govt</b>										
Public assist and welfare admin	\$ 568,319	100.0%	0.0%	0.0%	\$ 568,319	\$ -	\$ -	\$ 30.42	\$ -	\$ -
Plum Point grant	\$ 24,162	100.0%	0.0%	0.0%	\$ 24,162	\$ -	\$ -	\$ 1.29	\$ -	\$ -
DMV grants	\$ 32,139	87.6%	11.8%	0.5%	\$ 28,163	\$ 3,807	\$ 169	\$ 1.51	\$ 0.93	\$ 169
Emergency Mgmt	\$ 30,655	87.6%	11.8%	0.5%	\$ 26,863	\$ 3,631	\$ 161	\$ 1.44	\$ 0.89	\$ 161
Local law enforcement grant	\$ 39,801	87.6%	11.8%	0.5%	\$ 34,877	\$ 4,714	\$ 209	\$ 1.87	\$ 1.15	\$ 209
FEMA safer grant - fire/rescue	\$ 229,209	87.6%	11.8%	0.5%	\$ 200,855	\$ 27,150	\$ 1,204	\$ 10.75	\$ 6.64	\$ 1,204
Other grants	\$ 64,194	87.6%	11.8%	0.5%	\$ 56,253	\$ 7,604	\$ 337	\$ 3.01	\$ 1.86	\$ 337
Terrorism prevention grant	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue from Federal Govt</b>	<b>\$ 988,479</b>				<b>\$ 939,492</b>	<b>\$ 46,906</b>	<b>\$ 2,081</b>	<b>\$ 50</b>	<b>\$ 11</b>	<b>\$ 2,081</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 33,825,573</b>				<b>\$ 13,154,320</b>	<b>\$ 1,268,496</b>	<b>\$ 54,282</b>	<b>\$ 704</b>	<b>\$ 310</b>	<b>\$ 54,282</b>

	2010	%	%	%	Residential	Business/Ind.	Other	Per Resident	Per Employee	Unallocated
REVENUES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	Amount	Amount	Amount
<b>AIRPORT FUND</b>										
Local Revenue										
Use of money and property	\$ 85,440	87.6%	11.8%	0.5%	\$ 74,871	\$ 10,120	\$ 449	\$ 4.01	\$ 2.48	\$ 449
Charges for services	\$ 84,988	87.6%	11.8%	0.5%	\$ 74,475	\$ 10,067	\$ 447	\$ 3.99	\$ 2.46	\$ 447
Miscellaneous	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 170,428				\$ 149,345	\$ 20,187	\$ 896	\$ 8	\$ 5	\$ 896
Commonwealth Revenue	\$ 3,843	87.6%	11.8%	0.5%	\$ 3,368	\$ 455	\$ 20	\$ 0.18	\$ 0.11	\$ 20
Federal Revenue	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - AIRPORT FUND</b>	<b>\$ 174,271</b>				<b>\$ 152,713</b>	<b>\$ 20,642</b>	<b>\$ 916</b>	<b>\$ 8</b>	<b>\$ 5</b>	<b>\$ 916</b>
<b>HUMAN SERVICES FUND</b>										
Local Revenue	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commonwealth Revenue	\$ 566,694	100.0%	0.0%	0.0%	\$ 566,694	\$ -	\$ -	\$ 30.34	\$ -	\$ -
<b>TOTAL - HUMAN SERVICES FUND</b>	<b>\$ 566,694</b>				<b>\$ 566,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MEALS TAX FUND</b>										
Local Sources - Meals Tax	\$ 511,541	87.6%	11.8%	0.5%	\$ 448,261	\$ 60,592	\$ 2,688	\$ 24.00	\$ 14.83	\$ 2,688
<b>TOTAL - MEALS TAX FUND</b>	<b>\$ 511,541</b>				<b>\$ 448,261</b>	<b>\$ 60,592</b>	<b>\$ 2,688</b>	<b>\$ 24</b>	<b>\$ 15</b>	<b>\$ 2,688</b>
<b>CAPITAL PROJECTS - COUNTY</b>										
Local Revenue										
Use of money and property	\$ -	87.6%	11.8%	0.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 209,342	87.6%	11.8%	0.5%	\$ 183,445	\$ 24,797	\$ 1,100	\$ 9.82	\$ 6.07	\$ 1,100
Total Local Revenue	\$ 209,342				\$ 183,445	\$ 24,797	\$ 1,100	\$ 10	\$ 6	\$ 1,100
Federal Revenue	\$ 2,289	87.6%	11.8%	0.5%	\$ 2,006	\$ 271	\$ 12	\$ 0.11	\$ 0.07	\$ 12
<b>TOTAL CAPITAL PROJECTS - COUNTY</b>	<b>\$ 211,631</b>				<b>\$ 185,451</b>	<b>\$ 25,068</b>	<b>\$ 1,112</b>	<b>\$ 10</b>	<b>\$ 6</b>	<b>\$ 1,112</b>
<b>SCHOOL CONSTRUCTION FUND</b>										
Local Revenue - use of money	\$ 1,222	100.0%	0.0%	0.0%	\$ 1,222	\$ -	\$ -	\$ 0.07	\$ -	\$ -
Commonwealth Revenue - VPSA subsidy	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - SCHOOL CONSTRUCTION</b>	<b>\$ 1,222</b>				<b>\$ 1,222</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL - NEW KENT COUNTY</b>	<b>\$ 35,290,932</b>				<b>\$ 14,508,661</b>	<b>\$ 1,374,798</b>	<b>\$ 58,998</b>	<b>\$ 777</b>	<b>\$ 336</b>	<b>\$ 58,998</b>

	2010	%	%	%	Residential	Business/Ind.	Other	Per Resident	Per Employee	Unallocated
REVENUES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	Amount	Amount	Amount
<b>SCHOOL OPERATING FUND</b>										
Local Revenue										
Use of money and property	\$ 7,979	100.0%	0.0%	0.0%	\$ 7,979	\$ -	\$ -	\$ 0.43	\$ -	\$ -
Charges for services	\$ 30,550	100.0%	0.0%	0.0%	\$ 30,550	\$ -	\$ -	\$ 1.64	\$ -	\$ -
Miscellaneous	\$ 236,042	100.0%	0.0%	0.0%	\$ 236,042	\$ -	\$ -	\$ 12.64	\$ -	\$ -
Revenues from Other Local Govts	\$ 9,288,598	100.0%	0.0%	0.0%	\$ 9,288,598	\$ -	\$ -	\$ 497.22	\$ -	\$ -
Commonwealth Revenues	\$ 12,422,506	100.0%	0.0%	0.0%	\$ 12,422,506	\$ -	\$ -	\$ 664.98	\$ -	\$ -
Federal Revenues	\$ 2,470,108	100.0%	0.0%	0.0%	\$ 2,470,108	\$ -	\$ -	\$ 132.23	\$ -	\$ -
<b>TOTAL - SCHOOL OPERATING FUND</b>	<b>\$ 24,455,783</b>				<b>\$ 24,455,783</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,309</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SCHOOL CAFETERIA FUND</b>										
Local Revenue										
Use of money and property	\$ 3,991	100.0%	0.0%	0.0%	\$ 3,991	\$ -	\$ -	\$ 0.21	\$ -	\$ -
Charges for services	\$ 568,357	100.0%	0.0%	0.0%	\$ 568,357	\$ -	\$ -	\$ 30.42	\$ -	\$ -
Miscellaneous	\$ 10,264	100.0%	0.0%	0.0%	\$ 10,264	\$ -	\$ -	\$ 0.55	\$ -	\$ -
Total Local Revenue	\$ 582,612				\$ 582,612	\$ -	\$ -	\$ 31	\$ -	\$ -
Commonwealth Revenues	\$ 12,082	100.0%	0.0%	0.0%	\$ 12,082	\$ -	\$ -	\$ 0.65	\$ -	\$ -
Federal Revenues	\$ 272,578	100.0%	0.0%	0.0%	\$ 272,578	\$ -	\$ -	\$ 14.59	\$ -	\$ -
<b>TOTAL - SCHOOL CAFETERIA FUND</b>	<b>\$ 867,272</b>				<b>\$ 867,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL - SCHOOL BOARD</b>	<b>\$ 25,323,055</b>				<b>\$ 25,323,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,356</b>	<b>\$ -</b>	<b>\$ -</b>

	2010	%	%	%	Residential	Business/Ind.	Other	0	Per Resident	Per Employee	Unallocated
EXPENDITURES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	0	Amount	Amount	Amount
<b>GENERAL FUND</b>											
<b>Government Administration</b>											
Board of supervisors	\$ 109,686	87.6%	11.8%	0.5%	\$ 96,117	\$ 12,992	\$ 576		\$ 5.15	\$ 3.18	\$ 576
County Administrator	\$ 340,510	87.6%	11.8%	0.5%	\$ 298,387	\$ 40,333	\$ 1,789		\$ 15.97	\$ 9.87	\$ 1,789
Legal	\$ 282,845	87.6%	11.8%	0.5%	\$ 247,856	\$ 33,503	\$ 1,486		\$ 13.27	\$ 8.20	\$ 1,486
Switchboard	\$ 24,697	87.6%	11.8%	0.5%	\$ 21,642	\$ 2,925	\$ 130		\$ 1.16	\$ 0.72	\$ 130
Commissioner of the Revenue	\$ 439,417	87.6%	11.8%	0.5%	\$ 385,059	\$ 52,049	\$ 2,309		\$ 20.61	\$ 12.74	\$ 2,309
Assessor	\$ -	60.5%	15.9%	23.6%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Treasurer	\$ 369,280	87.6%	11.8%	0.5%	\$ 323,598	\$ 43,741	\$ 1,941		\$ 17.32	\$ 10.70	\$ 1,941
Financial Services	\$ 433,408	87.6%	11.8%	0.5%	\$ 379,793	\$ 51,337	\$ 2,277		\$ 20.33	\$ 12.56	\$ 2,277
Info Tech	\$ 399,548	87.6%	11.8%	0.5%	\$ 350,122	\$ 47,326	\$ 2,100		\$ 18.74	\$ 11.58	\$ 2,100
Human Resources	\$ 139,540	87.6%	11.8%	0.5%	\$ 122,278	\$ 16,528	\$ 733		\$ 6.55	\$ 4.04	\$ 733
Purchasing	\$ 186,245	87.6%	11.8%	0.5%	\$ 163,206	\$ 22,061	\$ 979		\$ 8.74	\$ 5.40	\$ 979
Other admin	\$ 18,842	87.6%	11.8%	0.5%	\$ 16,511	\$ 2,232	\$ 99		\$ 0.88	\$ 0.55	\$ 99
Board of Elections	\$ 148,317	87.6%	11.8%	0.5%	\$ 129,969	\$ 17,568	\$ 779		\$ 6.96	\$ 4.30	\$ 779
<b>Total Government Administration</b>	<b>\$ 2,892,335</b>				<b>\$ 2,534,539</b>	<b>\$ 342,597</b>	<b>\$ 15,199</b>		<b>\$ 136</b>	<b>\$ 84</b>	<b>\$ 15,199</b>
<b>Judicial Administration</b>											
Circuit Court	\$ 76,922	87.6%	11.8%	0.5%	\$ 67,406	\$ 9,111	\$ 404		\$ 3.61	\$ 2.23	\$ 404
General district court	\$ 16,927	87.6%	11.8%	0.5%	\$ 14,833	\$ 2,005	\$ 89		\$ 0.79	\$ 0.49	\$ 89
Sheriff	\$ 484,165	87.6%	11.8%	0.5%	\$ 424,271	\$ 57,349	\$ 2,544		\$ 22.71	\$ 14.03	\$ 2,544
Magistrate	\$ 1,070	87.6%	11.8%	0.5%	\$ 938	\$ 127	\$ 6		\$ 0.05	\$ 0.03	\$ 6
Juvenile/Domestic court	\$ 6,221	100.0%	0.0%	0.0%	\$ 6,221	\$ -	\$ -		\$ 0.33	\$ -	\$ -
Clerk of the Circuit Court	\$ 312,054	87.6%	11.8%	0.5%	\$ 273,451	\$ 36,963	\$ 1,640		\$ 14.64	\$ 9.04	\$ 1,640
Victim & witness assistance	\$ 43,584	100.0%	0.0%	0.0%	\$ 43,584	\$ -	\$ -		\$ 2.33	\$ -	\$ -
Commonwealth's attorney	\$ 330,115	87.6%	11.8%	0.5%	\$ 289,278	\$ 39,102	\$ 1,735		\$ 15.49	\$ 9.57	\$ 1,735
<b>Total Judicial Administration</b>	<b>\$ 1,271,058</b>				<b>\$ 1,119,983</b>	<b>\$ 144,657</b>	<b>\$ 6,417</b>		<b>\$ 60</b>	<b>\$ 35</b>	<b>\$ 6,417</b>
<b>Public Safety</b>											
Sheriff	\$ 2,024,907	83.3%	12.9%	3.8%	\$ 1,686,748	\$ 261,213	\$ 76,946		\$ 90.29	\$ 63.91	\$ 76,946
Grants programs	\$ 57,770	87.6%	11.8%	0.5%	\$ 50,624	\$ 6,843	\$ 304		\$ 2.71	\$ 1.67	\$ 304
School Resource Officer	\$ 115,743	100.0%	0.0%	0.0%	\$ 115,743	\$ -	\$ -		\$ 6.20	\$ -	\$ -
Volunteer rescue squads	\$ 86,982	87.6%	11.8%	0.5%	\$ 76,222	\$ 10,303	\$ 457		\$ 4.08	\$ 2.52	\$ 457
State forestry service	\$ 7,178	87.6%	11.8%	0.5%	\$ 6,290	\$ 850	\$ 38		\$ 0.34	\$ 0.21	\$ 38
Fire & emergency mgmt	\$ 2,140,360	87.6%	11.8%	0.5%	\$ 1,875,587	\$ 253,525	\$ 11,247		\$ 100.40	\$ 62.03	\$ 11,247
Confinement of prisoners	\$ 555,827	87.6%	11.8%	0.5%	\$ 487,069	\$ 65,838	\$ 2,921		\$ 26.07	\$ 16.11	\$ 2,921
Probation & pretrial	\$ 117,651	87.6%	11.8%	0.5%	\$ 103,097	\$ 13,936	\$ 618		\$ 5.52	\$ 3.41	\$ 618
Building inspections	\$ 316,010	87.6%	11.8%	0.5%	\$ 276,918	\$ 37,431	\$ 1,661		\$ 14.82	\$ 9.16	\$ 1,661
Animal control	\$ 210,857	100.0%	0.0%	0.0%	\$ 210,857	\$ -	\$ -		\$ 11.29	\$ -	\$ -
E-911	\$ 589,970	87.6%	11.8%	0.5%	\$ 516,988	\$ 69,882	\$ 3,100		\$ 27.67	\$ 17.10	\$ 3,100
<b>Total Public Safety</b>	<b>\$ 6,223,255</b>				<b>\$ 5,406,142</b>	<b>\$ 719,821</b>	<b>\$ 97,292</b>		<b>\$ 289</b>	<b>\$ 176</b>	<b>\$ 97,292</b>

	2010	%	%	%	Residential	Business/Ind.	Other	0	Per Resident	Per Employee	Unallocated
EXPENDITURES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	0	Amount	Amount	Amount
<b>GENERAL FUND</b>											
<b>Public Works</b>											
Sanitation & waste removal	\$ 886,423	87.6%	11.8%	0.5%	\$ 776,768	\$ 104,997	\$ 4,658		\$ 41.58	\$ 25.69	\$ 4,658
Bldgs & grounds maint	\$ 748,717	87.6%	11.8%	0.5%	\$ 656,097	\$ 88,685	\$ 3,934		\$ 35.12	\$ 21.70	\$ 3,934
<b>Total Public Works</b>	<b>\$ 1,635,140</b>				<b>\$ 1,432,865</b>	<b>\$ 193,682</b>	<b>\$ 8,592</b>		<b>\$ 77</b>	<b>\$ 47</b>	<b>\$ 8,592</b>
<b>Health and Welfare</b>											
Supplement to local health dept.	\$ 167,533	100.0%	0.0%	0.0%	\$ 167,533	\$ -	\$ -		\$ 8.97	\$ -	\$ -
Mental health	\$ 97,645	100.0%	0.0%	0.0%	\$ 97,645	\$ -	\$ -		\$ 5.23	\$ -	\$ -
Public assistance and welfare	\$ 1,114,400	100.0%	0.0%	0.0%	\$ 1,114,400	\$ -	\$ -		\$ 59.65	\$ -	\$ -
<b>Total Health &amp; Welfare</b>	<b>\$ 1,379,578</b>				<b>\$ 1,379,578</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 74</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Education</b>											
Contrib to community colleges	\$ 3,524	100.0%	0.0%	0.0%	\$ 3,524	\$ -	\$ -		\$ 0.19	\$ -	\$ -
Contrib to School Board	\$ 9,288,598	100.0%	0.0%	0.0%	\$ 9,288,598	\$ -	\$ -		\$ 497.22	\$ -	\$ -
<b>Total Education</b>	<b>\$ 9,292,122</b>				<b>\$ 9,292,122</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 497</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks, Recreation and Culture</b>											
Rec centers and playgrounds	\$ 474,882	100.0%	0.0%	0.0%	\$ 474,882	\$ -	\$ -		\$ 25.42	\$ -	\$ -
Fine arts center	\$ 9,000	100.0%	0.0%	0.0%	\$ 9,000	\$ -	\$ -		\$ 0.48	\$ -	\$ -
Library	\$ 184,530	100.0%	0.0%	0.0%	\$ 184,530	\$ -	\$ -		\$ 9.88	\$ -	\$ -
<b>Total Parks, Recreation and Culture</b>	<b>\$ 668,412</b>				<b>\$ 668,412</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 36</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community Development</b>											
Community development	\$ 159,917	87.6%	11.8%	0.5%	\$ 140,135	\$ 18,942	\$ 840		\$ 7.50	\$ 4.63	\$ 840
Zoning board	\$ 698	87.6%	11.8%	0.5%	\$ 612	\$ 83	\$ 4		\$ 0.03	\$ 0.02	\$ 4
Planning commission	\$ 34,100	87.6%	11.8%	0.5%	\$ 29,882	\$ 4,039	\$ 179		\$ 1.60	\$ 0.99	\$ 179
Plum Point housing rehab	\$ 27,905	100.0%	0.0%	0.0%	\$ 27,905	\$ -	\$ -		\$ 1.49	\$ -	\$ -
Planning and zoning	\$ 206,938	87.6%	11.8%	0.5%	\$ 181,339	\$ 24,512	\$ 1,087		\$ 9.71	\$ 6.00	\$ 1,087
Economic development	\$ 245,002	0.0%	100.0%	0.0%	\$ -	\$ 245,002	\$ -		\$ -	\$ 59.95	\$ -
Historic commission	\$ 824	100.0%	0.0%	0.0%	\$ 824	\$ -	\$ -		\$ 0.04	\$ -	\$ -
Environmental management	\$ 238,502	87.6%	11.8%	0.5%	\$ 208,998	\$ 28,251	\$ 1,253		\$ 11.19	\$ 6.91	\$ 1,253
Cooperative extension	\$ 50,535	87.6%	11.8%	0.5%	\$ 44,284	\$ 5,986	\$ 266		\$ 2.37	\$ 1.46	\$ 266
<b>Total Community Development</b>	<b>\$ 964,421</b>				<b>\$ 633,977</b>	<b>\$ 326,814</b>	<b>\$ 3,629</b>		<b>\$ 34</b>	<b>\$ 80</b>	<b>\$ 3,629</b>
<b>Debt Service</b>											
Principal	\$ -	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Interest & charges	\$ -	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
<b>Total Debt Service</b>	<b>\$ -</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 24,326,321</b>				<b>\$ 22,467,619</b>	<b>\$ 1,727,572</b>	<b>\$ 131,130</b>		<b>\$ 1,203</b>	<b>\$ 423</b>	<b>\$ 131,130</b>

	2010	%	%	%	Residential	Business/Ind.	Other	0	Per Resident	Per Employee	Unallocated
EXPENDITURES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	0	Amount	Amount	Amount
<b>AIRPORT FUND</b>											
Operations	\$ 189,932	87.6%	11.8%	0.5%	\$ 166,437	\$ 22,497	\$ 998		\$ 8.91	\$ 5.50	\$ 998
Capital Projects	\$ 1,500	87.6%	11.8%	0.5%	\$ 1,314	\$ 178	\$ 8		\$ 0.07	\$ 0.04	\$ 8
<b>TOTAL - AIRPORT FUND</b>	<b>\$ 191,432</b>				<b>\$ 167,751</b>	<b>\$ 22,675</b>	<b>\$ 1,006</b>		<b>\$ 9</b>	<b>\$ 6</b>	<b>\$ 1,006</b>
<b>HUMAN SERVICES FUND</b>											
Comp Svcs Act	\$ 1,101,638	100.0%	0.0%	0.0%	\$ 1,101,638	\$ -	\$ -		\$ 58.97	\$ -	\$ -
Juvenile Crime	\$ 6,750	100.0%	0.0%	0.0%	\$ 6,750	\$ -	\$ -		\$ 0.36	\$ -	\$ -
<b>TOTAL - HUMAN SERVICES FUND</b>	<b>\$ 1,108,388</b>				<b>\$ 1,108,388</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 59</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE FUND</b>											
Principal	\$ 4,705,781	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Interest and charges	\$ 3,369,345	97.4%	2.5%	0.1%	\$ 3,282,753	\$ 82,886	\$ 3,706		\$ 175.73	\$ 20.28	\$ 3,706
<b>TOTAL - DEBT SERVICE FUND</b>	<b>\$ 8,075,126</b>				<b>\$ 3,282,753</b>	<b>\$ 82,886</b>	<b>\$ 3,706</b>		<b>\$ 176</b>	<b>\$ 20</b>	<b>\$ 3,706</b>
<b>CAPITAL PROJECTS - COUNTY</b>											
Contribution to School Board	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
County Projects	\$ 2,529,783	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Contribution to EDA	\$ -	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
School motor vehicles	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
County motor vehicles	\$ -	87.6%	11.8%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
School buses	\$ 228,846	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
GIS upgrades	\$ -	87.6%	11.8%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Principal	\$ -	87.6%	11.8%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Interest	\$ -	87.6%	11.8%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Bond Issuance costs	\$ -	87.6%	11.8%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL CAPITAL PROJECTS - COUNTY</b>	<b>\$ 2,758,629</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SCHOOL CONSTRUCTION FUND</b>											
School projects	\$ 713,309	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Bond issuance costs	\$ -	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL - SCHOOL CONSTRUCTION</b>	<b>\$ 713,309</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL - NEW KENT COUNTY</b>	<b>\$ 37,173,205</b>				<b>\$ 27,026,511</b>	<b>\$ 1,833,133</b>	<b>\$ 135,842</b>		<b>\$ 1,447</b>	<b>\$ 449</b>	<b>\$ 135,842</b>

	2010	%	%	%	Residential	Business/Ind.	Other	0	Per Resident	Per Employee	Unallocated
EXPENDITURES	Actual	Residential	Business/Ind.	Other	Amount	Amount	Amount	0	Amount	Amount	Amount
<b>SCHOOL OPERATING FUND</b>											
School Board	\$ 35,128	100.0%	0.0%	0.0%	\$ 35,128	\$ -	\$ -		\$ 1.88	\$ -	\$ -
Administration	\$ 425,609	100.0%	0.0%	0.0%	\$ 425,609	\$ -	\$ -		\$ 22.78	\$ -	\$ -
Instruction	\$ 17,927,879	100.0%	0.0%	0.0%	\$ 17,927,879	\$ -	\$ -		\$ 959.69	\$ -	\$ -
Attendance and health	\$ 1,380,775	100.0%	0.0%	0.0%	\$ 1,380,775	\$ -	\$ -		\$ 73.91	\$ -	\$ -
Transportation	\$ 2,215,730	100.0%	0.0%	0.0%	\$ 2,215,730	\$ -	\$ -		\$ 118.61	\$ -	\$ -
Maintenance of physical plant	\$ 2,248,332	100.0%	0.0%	0.0%	\$ 2,248,332	\$ -	\$ -		\$ 120.35	\$ -	\$ -
Facilities	\$ 56,330	100.0%	0.0%	0.0%	\$ 56,330	\$ -	\$ -		\$ 3.02	\$ -	\$ -
<b>TOTAL - SCHOOL OPERATING FUND</b>	<b>\$ 24,289,783</b>				<b>\$ 24,289,783</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SCHOOL CAFETERIA FUND</b>											
Administration of food program	\$ 739,877	100.0%	0.0%	0.0%	\$ 739,877	\$ -	\$ -		\$ 39.61	\$ -	\$ -
Commodities	\$ 49,062	100.0%	0.0%	0.0%	\$ 49,062	\$ -	\$ -		\$ 2.63	\$ -	\$ -
<b>TOTAL - SCHOOL CAFETERIA FUND</b>	<b>\$ 788,939</b>				<b>\$ 788,939</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL - SCHOOL BOARD</b>	<b>\$ 25,078,722</b>				<b>\$ 25,078,722</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,342</b>	<b>\$ -</b>	<b>\$ -</b>

## **Appendix B**

fund_desc	acct_c	acct_desc	a_desc1	acq_dt	org_cost	dept_desc	Type
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	QUINTON PARK TRAIL, DEED OF BARGAIN \$ 10.00; 10 ACRES; DEED BOOK 335, PAGE 71	2/1/2002	\$ 84,382	PARKS & RECREATION	Residential
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	LAND FOR QUINTON COMMUNITY CENTER AT 3041 NEW KENT HIGHWAY, QUINTON, VA 23141; TAX MAP 19 31D	6/1/2006	\$ 28,000	PARKS & RECREATION	Residential
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	AIRPORT ROAD PARCEL 7A-1; TAX MAP 20; 16.34 ACRES	4/1/1980	\$ 52,700	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	AIRPORT ROAD TAX MAP 20; PARCEL 7 A3; 12.40 ACRES	4/1/1980	\$ 62,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	PROPOSED RELOCATION OF RT. 612; TAX MAP 20 PARCEL 7B; 19.20 ACRES	4/1/1980	\$ 57,600	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	OFF AIRPORT ROAD; TAX MAP 20, PARCEL 7C; 14 ACRES	1/1/1980	\$ 65,500	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	PERPETUAL EASEMENT TO RT. 640, OLD ROXBURY ROAD; TAX MAP20 PARCEL 67; 5.00 ACRES	12/22/1987	\$ 35,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	RT. 612 & R/W OF RT. 686 (TERMINAL RD.); TAX MAP 20 PARCEL 67F; 23.80 ACRES; PARCEL A	1/31/1973	\$ 119,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	NORTHERN LINE OF RT. 676 & EASTERN LINE OF RT. 612, ST. PETER'S DISTRICT; TAX MAP 20 PARCEL 68A; 5.70 ACRES;\$10 TRANSFER	7/15/1983	\$ 28,500	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	OFF CRUMPS MILL ROAD; EASEMENT; WIDENING AND RELOCATION OF RT. 645; TAX MAP 21; PARCEL 109E; 1.03 ACRES; \$10 TRANSFER	4/15/1980	\$ 12,400	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	VISITOR'S CENTER LAND - 5 ACRES; TAX MAP 21 90A	7/19/2007	\$ 87,500	ECONOMIC DEVELOPMENT	Employment
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	CRISS CROSS PARK LAND 102.241 ACRES	7/6/2006	\$ 552,800	PARKS & RECREATION	Residential
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	HISTORIC SCHOOL LAND (OLD MIDDLE SCHOOL) - 9.0 ACRES; TAX MAP 24/ PARCELS 9 & 10	11/10/2009	\$ 153,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	LAND FOR COUNTY COURTHOUSE AND ADMINISTRATION BUILDING; TAX MAP 24, PARCELS 15&16; 17.22 ACRES	1/1/1980	\$ 206,600	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	EAST OF EGYPT ROAD; 50.00 ACRES; TAX MAP24; PARCEL 45C	2/15/1999	\$ 175,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	OFF NEW KENT HIGHWAY; TAX MAP 24; PARCEL 46; 3.20 ACRES	9/2/1983	\$ 16,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	3.92 ACRES-TAX MAP 27 3; DEED BOOK 371, PAGE 532; PARHAM LANDING ROAD (BASIC CONSTRUCTION PROJECT)	4/29/2003	\$ 43,395	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	LAND FOR MAIN LANDFILL-RT.618; TAX MAP 32, PARCEL 46/25.6 ACRES	9/29/1999	\$ 111,500	REFUSE COLLECTION	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	LAND FOR FIRE STATION 1; 5 ACRES; DEED BOOK 330, PG 423-427; TAX MAP 43, PARCEL 28; CLASS 7 4; ZONE PUD	3/7/2001	\$ 25,000	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	ROADWAY KNOWN AS CCC RD#1666 RUNNING NORTHWOOD FROM STATE RT. 6 & 7; TAX MAP36 PARCEL 2F	12/18/1984	\$ 10,500	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	ANNEX CAMP 16 JAIL FARM-LAND ONLY; TAX MAP 37 PARCEL 9A; 43.00 ACRES; NORTHERLY SIDE OF RT. 168/NE SIDE OF HWY1243	12/16/1993	\$ 259,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	LAND FOR TRANSFER STATION OFF POLISH TOWN RD.; TAX MAP37 PARCEL 10; 3.99 ACRES	10/16/1995	\$ 19,600	REFUSE COLLECTION	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	P&R WARRENEYE NATURE TRAIL; 150.54 ACRES; MAP 37 INS DC BL SEC12; CLASS 7 4 ZONE A1	9/6/2001	\$ 301,652	PARKS & RECREATION	Residential
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	HENRICO JAIL EAST LAND ONLY; TAX MAP37 PARCEL 13; 50.00 ACRES	11/23/1993	\$ 130,000	BUILDINGS & GROUNDS	Both
GENERAL	100	LAND, EASEMENTS & RIGHT OF WAY	OLD TELEGRAPH RD TRANSFER STATION LAND; TAX MAP43/PARCEL 21A; 3.45 ACRES	9/4/1996	\$ 51,800	REFUSE COLLECTION	Both
GENERAL	200	LAND IMPROVEMENTS	QUINTON COMMUNITY PARK IMPROVEMENTS	7/1/2006	\$ 39,725	PARKS & RECREATION	Residential
GENERAL	200	LAND IMPROVEMENTS	CRISS CROSS PARK LAND IMPROVEMENTS	3/31/2010	\$ 24,059	PARKS & RECREATION	Residential
GENERAL	200	LAND IMPROVEMENTS	BALLFIELD #1 & FENCING-QUINTON COMMUNITY PARK	6/14/2007	\$ 40,668	PARKS & RECREATION	Residential
GENERAL	200	LAND IMPROVEMENTS	BALLFIELD #2 & FENCING AT QUINTON COMMUNITY PARK	5/31/2007	\$ 8,868	PARKS & RECREATION	Residential
GENERAL	200	LAND IMPROVEMENTS	PERIMETER FENCE AT QUINTON COMMUNITY PARK	4/5/2007	\$ 12,339	PARKS & RECREATION	Residential
GENERAL	300	CONSTRUCTION	COUNTY OFFICE BUILDING	1/1/1980	\$ 1,309,051	BUILDINGS & GROUNDS	Both
GENERAL	300	CONSTRUCTION	OLD JAIL/HISTORICAL SOCIETY	1/1/1910	\$ 7,500	BUILDINGS & GROUNDS	Both
GENERAL	300	CONSTRUCTION	VICTIM WITNESS SMALL OFFICE BUILDING	1/1/1920	\$ 5,400	BUILDINGS & GROUNDS	Residential
GENERAL	300	CONSTRUCTION	NEW COURTHOUSE	1/1/1992	\$ 2,306,150	BUILDINGS & GROUNDS	Both
GENERAL	300	CONSTRUCTION	STORAGE SHED	1/1/1995	\$ 8,123	BUILDINGS & GROUNDS	Both

fund_desc	acct_c	acct_desc	a_desc1	acq_dt	org_cost	dept_desc	Type
GENERAL	300	CONSTRUCTION	MAINTENANCE SHED	1/1/1995	\$ 18,189	BUILDINGS & GROUNDS	Both
GENERAL	300	CONSTRUCTION	ANIMAL SHELTER	1/1/1974	\$ 50,205	BUILDINGS & GROUNDS	Residential
GENERAL	300	CONSTRUCTION	ROUTE 618 TRANSFER STATION	1/1/1996	\$ 68,400	REFUSE COLLECTION	Both
GENERAL	300	CONSTRUCTION	OLD TELEGRAPH ROAD TRANSFER STATION	1/1/1996	\$ 16,400	REFUSE COLLECTION	Both
GENERAL	300	CONSTRUCTION	POLISH TOWN ROAD TRANSFER STATION	1/1/1996	\$ 6,000	REFUSE COLLECTION	Both
GENERAL	300	CONSTRUCTION	FIRE STATION - COMPANY #1; 4315 N. COURTHOUSE ROAD, PROVIDENCE FORGE, VA 23140	11/1/2003	\$ 1,442,046	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	300	CONSTRUCTION	RETAINAGE ON FIRE STATION #1	2/3/2005	\$ 14,012	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	300	CONSTRUCTION	SHERIFF'S ANNEX UTILITY CONNECTIONS	8/13/2009	\$ 74,864	SHERIFF	Both
GENERAL	300	CONSTRUCTION	SHERIFF'S ANNEX BUILDING	6/22/2009	\$ 3,169,727	SHERIFF	Both
GENERAL	300	CONSTRUCTION	PORTABLE SHED AT RT. 618 TRANSFER SITE	6/30/2006	\$ 5,075	REFUSE COLLECTION	Residential
GENERAL	300	CONSTRUCTION	QUINTON COMMUNITY CENTER, 3041 NEW KENT HIGHWAY, QUINTON, VA 23141	6/1/2006	\$ 225,248	PARKS & RECREATION	Residential
GENERAL	300	CONSTRUCTION	QUINTON COMMUNITY CENTER IMPROVEMENTS	7/1/2009	\$ 166,099	PARKS & RECREATION	Residential
GENERAL	300	CONSTRUCTION	VISITOR'S CENTER	6/30/2008	\$ 764,316	ECONOMIC DEVELOPMENT	Employment
GENERAL	300	CONSTRUCTION	EQUIPMENT AND MAINTENANCE SHED AT QUINTON COMMUNITY PARK	6/30/2007	\$ 5,008	PARKS & RECREATION	Residential
GENERAL	300	CONSTRUCTION	QUINTON PARK PAVILLION	6/30/2008	\$ 55,744	PARKS & RECREATION	Residential
GENERAL	300	CONSTRUCTION	HUMAN SERVICES BUILDING	5/27/2010	\$ 3,175,533	SOCIAL AGENCIES	Residential
GENERAL	300	CONSTRUCTION	PAVILION AT WAHRANI NATURE TRAIL	10/1/2008	\$ 33,957	PARKS & RECREATION	Residential
GENERAL	300	CONSTRUCTION	QUINTON PARK WELL BUILDINGS	6/30/2009	\$ 44,819	PARKS & RECREATION	Residential
GENERAL	300	CONSTRUCTION	HISTORIC SCHOOL (OLD MIDDLE SCHOOL) DEEDED TO THE COUNTY FROM THE SCHOOLS	11/10/2009	\$ 4,189,700	BUILDINGS & GROUNDS	Both
GENERAL	300	CONSTRUCTION	ANIMAL SHELTER ADDITION	5/19/2004	\$ 10,425	ANIMAL CONTROL	Residential
GENERAL	301	CONSTRUCTION IN PROGRESS	SECOND FLOOR OF NEW COURTHOUSE	6/30/2004	\$ 4,891	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	SECOND FLOOR C/H MODS.-FY07	6/30/2007	\$ 1,592	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	SECOND FLOOR - C/H MODS.-FY08	6/30/2008	\$ 105,802	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	SECOND FLOOR OF NEW COURTHOUSE-FY09	6/30/2009	\$ 1,369,058	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	2ND FLOOR OF COURTHOUSE-FY10	6/30/2010	\$ 674,513	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	EMERGENCY COMPLEX GENERATORS	6/30/2005	\$ 7,762	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	EMERGENCY COMPLEX GENERATORS	3/23/2006	\$ 13,097	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	EMERGENCY COMPLEX GENERATORS	6/30/2010	\$ 72,742	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	COUNTY FACILITIES REHAB PROJECTS-ADMIN. BUILDING	6/30/2009	\$ 43,153	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	COUNTY FACILITY ADMIN BUILDING REHAB PROJECT-FY10	6/30/2010	\$ 112,058	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	RENOVATE OLD COURTHOUSE/NEW KENT HISTORY CENTER	6/30/2010	\$ 13,056	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	ADMINISTRATION BUILDING GENERATOR	6/30/2010	\$ 191,753	BUILDINGS & GROUNDS	Both
GENERAL	301	CONSTRUCTION IN PROGRESS	BICYCLE ROUTE SIGNAGE	6/30/2010	\$ 2,862	PLANNING	Residential
GENERAL	301	CONSTRUCTION IN PROGRESS	FIRE STATION #4 STEEL BUILDING	6/30/2010	\$ 11,684	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	400	INFRASTRUCTURE	NEW KENT POST OFFICE TO HIGH SCHOOL SIDEWALKS - ISTE A PROJECT; PHASE I & II	1/17/2002	\$ 105,646	PLANNING	Residential
GENERAL	400	INFRASTRUCTURE	RT. 618 TRANSFER SITE PAVING - CAPITAL IMPROVEMENT	6/19/2003	\$ 45,631	REFUSE COLLECTION	Both
GENERAL	400	INFRASTRUCTURE	ASPHALT REPAIR @ RT. 612 REFUSE SITE	2/24/2005	\$ 32,539	REFUSE COLLECTION	Both
GENERAL	400	INFRASTRUCTURE	ENTRANCE ROAD RE-PAVE-RT. 647 REFUSE SITE	12/29/2004	\$ 13,597	REFUSE COLLECTION	Both
GENERAL	400	INFRASTRUCTURE	CONCRETE PAD - RT. 618 REFUSE SITE	9/29/2005	\$ 34,287	REFUSE COLLECTION	Both
GENERAL	400	INFRASTRUCTURE	FIBER LOOP BETWEEN SCHOOLS, SCHOOL BOARD AND ADMINISTRATION BUILDING	5/4/2006	\$ 152,975	MIS	Residential
GENERAL	400	INFRASTRUCTURE	SIDEWALK REPAIRS-ADMINISTRATION BUILDING	6/3/2006	\$ 12,375	BUILDINGS & GROUNDS	Both
GENERAL	400	INFRASTRUCTURE	COURTHOUSE SIDEWALK/LIGHTING IMPROVEMENTS FY04-FY09	7/1/2009	\$ 320,648	PLANNING	Residential
GENERAL	400	INFRASTRUCTURE	PARKING LOT & FENCING AT WAHRANI NATURE TRAIL	6/14/2007	\$ 15,679	PARKS & RECREATION	Residential
GENERAL	400	INFRASTRUCTURE	ASPHALT WALKING PATH AT QUINTON COMMUNITY PARK	4/12/2007	\$ 37,200	PARKS & RECREATION	Residential
GENERAL	400	INFRASTRUCTURE	PARKING LOT & FENCING AT QUINTON COMMUNITY PARK	5/23/2007	\$ 27,810	PARKS & RECREATION	Residential
GENERAL	400	INFRASTRUCTURE	WAHRANI ENTRANCE ROAD IMPROVEMENTS	4/3/2009	\$ 7,935	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	SYSTEM, COMPUTER - ACCIDENTALLY DISPOSED OF-ORIGINAL ASSET# 000001C	6/6/2000	\$ 22,618	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	PHOTOCOPIER	6/6/1998	\$ 13,327	BUILDING INSPECTIONS	Both
GENERAL	500	MACHINERY & EQUIPMENT	PHONE SYSTEM	6/6/1999	\$ 58,762	PURCHASING	Both
GENERAL	500	MACHINERY & EQUIPMENT	BOOKSHELVES, ROLLING	6/6/1998	\$ 10,998	CLERK OF THE CIRCUIT COURT	Both

fund_desc	acct_c	acct_desc	a_desc1	acq_dt	org_cost	dept_desc	Type
GENERAL	500	MACHINERY & EQUIPMENT	SERVER, CD	1/1/2002	\$ 8,460	GENERAL GOVERNMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	ETHERNET NETWORK	1/1/2001	\$ 15,364	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	PRINTER, COMPUTER - RECEPTION	1/1/1993	\$ 12,556	PURCHASING	Both
GENERAL	500	MACHINERY & EQUIPMENT	PRINTER, COMPUTER	1/1/1996	\$ 8,125	COMMISSIONER OF THE REVENUE	Both
GENERAL	500	MACHINERY & EQUIPMENT	PHOTOCOPIER	1/1/2001	\$ 29,741	PURCHASING	Both
GENERAL	500	MACHINERY & EQUIPMENT	PRINTER, BLUEPRINT	1/1/1995	\$ 6,543	PLANNING	Both
GENERAL	500	MACHINERY & EQUIPMENT	CHIPPER	1/1/1992	\$ 13,481	BUILDINGS & GROUNDS	Both
GENERAL	500	MACHINERY & EQUIPMENT	UNINTERRUPTIBLE POWER SYSTEM	1/1/1992	\$ 12,124	BUILDINGS & GROUNDS	Both
GENERAL	500	MACHINERY & EQUIPMENT	PUMP, FIRE	1/1/1999	\$ 6,339	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	PUMP, EXTRACATION	1/1/2000	\$ 14,574	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	JAWS OF LIFE HYDRAULIC PUMP AND HOSES	1/15/2004	\$ 8,743	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	PUMP, FIRE	1/1/2002	\$ 6,700	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	TRACTOR W/ LOADER ATTACHMENT	1/1/2000	\$ 19,294	BUILDINGS & GROUNDS	Both
GENERAL	500	MACHINERY & EQUIPMENT	RADIO SYSTEM FOR AMBULANCE	9/22/2005	\$ 6,828	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	COURTHOUSE HVAC SYSTEM	11/23/2004	\$ 350,404	SHERIFF COURTS	Both
GENERAL	500	MACHINERY & EQUIPMENT	SHELVING FOR OFFICE IN DISTRICT COURT 4-1-21020-8003	12/13/2001	\$ 7,370	GENERAL DISTRICT COURT	Both
GENERAL	500	MACHINERY & EQUIPMENT	WORK STATIONS-DISTRICT COURT 4-1-21020-8007	12/13/2001	\$ 6,711	GENERAL DISTRICT COURT	Both
GENERAL	500	MACHINERY & EQUIPMENT	LIVESCAN EQUIPMENT-SHERIFF'S OFFICE	3/18/2002	\$ 32,254	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	IBM 6400-015 PRINTER	10/7/2002	\$ 8,951	ACCOUNTING	Both
GENERAL	500	MACHINERY & EQUIPMENT	VOTING EQUIPMENT	10/28/2002	\$ 121,696	REGISTRAR	Residential
GENERAL	500	MACHINERY & EQUIPMENT	FY04 VOTING EQUIPMENT	8/31/2003	\$ 15,857	REGISTRAR	Residential
GENERAL	500	MACHINERY & EQUIPMENT	ADDITIONAL VOTING EQUIPMENT	10/7/2004	\$ 15,250	REGISTRAR	Residential
GENERAL	500	MACHINERY & EQUIPMENT	DELL SERVER - POWEREDGE 2500	10/7/2002	\$ 7,346	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	40 KW GENERATOR - FIRE CO. #3	4/11/2003	\$ 10,136	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	PHOTO IMAGING SYSTEM - SHERIFF COURTS	5/8/2003	\$ 11,500	SHERIFF COURTS	Both
GENERAL	500	MACHINERY & EQUIPMENT	RT. 619 REFUSE COMPACTOR	5/1/2003	\$ 27,750	REFUSE COLLECTION	Both
GENERAL	500	MACHINERY & EQUIPMENT	PARKS & RECREATION SOFTWARE	6/26/2003	\$ 16,215	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	MASS APPRAISAL SYSTEM	4/11/2003	\$ 54,779	ASSESSOR	Both
GENERAL	500	MACHINERY & EQUIPMENT	H13V-E1 BAUER COMPRESSOR - CO. #2	6/30/2003	\$ 22,637	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	DIGITAL SURE TALK IN CAR CAMERA	12/16/2003	\$ 5,795	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	DIGITAL SURE TALK IN CAR CAMERA	12/16/2003	\$ 5,795	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	DIGITAL SURE TALK IN-CAR CAMERA	12/16/2003	\$ 5,795	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	THERMAL IMAGING CAMERA	6/22/2004	\$ 12,900	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	DIGITAL IDENTIFICATION SYSTEM	3/5/2004	\$ 8,090	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	IBM AS400	12/31/2003	\$ 56,727	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	TELEPHONE SYSTEM	10/31/2003	\$ 14,846	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SMART TRAILER COMPUTER	2/25/2004	\$ 15,000	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	CRIMINAL JUSTICE RECORDS SYSTEM IMPROVEMENTS	6/30/2008	\$ 212,548	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	LIVE SCAN ID 500 TEN PRINT SYSTEM	9/30/2004	\$ 8,263	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	HP DESIGNJET 815MFP PRINTER/COPIER/SCANNER	9/2/2004	\$ 17,756	PLANNING	Both
GENERAL	500	MACHINERY & EQUIPMENT	SURVEILLANCE SYSTEM FOR ADMINISTRATION OFFICES	6/30/2005	\$ 23,453	BUILDINGS & GROUNDS	Both
GENERAL	500	MACHINERY & EQUIPMENT	POWEREDGE 2800 SERVER-NKSERV4	11/18/2004	\$ 8,668	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	HP DESIGNJET 800PS PLOTTER	1/13/2005	\$ 7,008	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	BLACKBERRY COMMUNICATION SYSTEM	6/23/2005	\$ 7,092	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GPS UNIT-GIS EQUIPMENT S/N 4524E00298	6/30/2005	\$ 5,641	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GPS UNIT-GIS EQUIPMENT S/N 4524E00303	6/30/2005	\$ 5,641	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GPS UNIT-GIS EQUIPMENT S/N 4525E00016	6/30/2005	\$ 5,641	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GPS UNIT-GIS EQUIPMENT S/N 4525E00034	6/30/2005	\$ 5,641	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GPS UNIT-GIS EQUIPMENT S/N 4524E00304	6/30/2005	\$ 5,641	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GPS UNIT-GIS EQUIPMENT S/N4516E00366	6/30/2005	\$ 5,641	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	FIBER RUN TO NEW COURTHOUSE	11/10/2004	\$ 18,433	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	TELEPHONE UPGRADES	9/29/2005	\$ 42,078	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	FIBER RUN TO OLD COURTHOUSE	9/8/2005	\$ 7,618	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	RADIO SYSTEM AT FIRE STATION #1	3/15/2007	\$ 323,171	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	STATION & RISK MANAGER SYSTEM	12/15/2004	\$ 7,637	FIRE & EMERGENCY MANAGEMENT	Both

fund_desc	acct_c	acct_desc	a_desc1	acq_dt	org_cost	dept_desc	Type
GENERAL	500	MACHINERY & EQUIPMENT	DEFIBRILLATOR	6/23/2005	\$ 18,980	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	EXTRACTION PUMP-COMPANY 2	4/14/2005	\$ 5,763	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	EXTRACTION PUMP-COMPANY 3	4/14/2005	\$ 5,763	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	THERMAL IMAGING CAMERA	2/9/2005	\$ 7,980	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	THERMAL IMAGING CAMERA-Co. 1 (Squad 1)	2/9/2005	\$ 7,980	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	THERMAL IMAGING CAMERA	9/9/2004	\$ 17,000	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	2005 CHEROKEE DMV CHECKPOINT TRAILER & EQUIPMENT VIN#3430	10/20/2005	\$ 6,796	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	2006 MERCURY 90HP ELPT 4S BOAT MOTOR S/N1B317633	2/23/2006	\$ 6,400	SHERIFF	Both
GENERAL	500	MACHINERY & EQUIPMENT	KUBOTA ALL TERRAIN VEHICLE S/N36116	10/13/2005	\$ 11,873	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	KUBOTA ALL TERRAIN VEHICLE S/N37933	10/13/2005	\$ 9,500	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	DEFIBRILLATOR	10/27/2005	\$ 16,870	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	PACE CARGO 16' SPORT TRAILER	12/1/2005	\$ 14,160	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	GARAGE DOORS ON BACK OF FIRE STATION #1	8/17/2006	\$ 12,433	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	DIXIE CHOPPER LAWN MOWER S/N6066106	6/29/2006	\$ 6,750	REFUSE COLLECTION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	DIXIE CHOPPER LAWN MOWER S/N6066107	6/29/2006	\$ 6,750	REFUSE COLLECTION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	JOHN DEERE GATOR WITH 72" FRONT BLADE	6/30/2006	\$ 13,391	REFUSE COLLECTION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	RT. 612 STEEL PLATE FOR COMPACTOR	11/10/2005	\$ 6,449	REFUSE COLLECTION	Both
GENERAL	500	MACHINERY & EQUIPMENT	RT. 634 STEEL PLATE FOR COMPACTOR	12/21/2005	\$ 6,450	REFUSE COLLECTION	Both
GENERAL	500	MACHINERY & EQUIPMENT	SBO NETWORK SWITCH	11/17/2005	\$ 6,466	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	REPLACEMENT ROUTER & FIREWALL	6/29/2006	\$ 9,058	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GENERATOR POWER TO DATE CENTER	6/30/2006	\$ 12,490	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	REPLACEMENT OF COUNTY PHONE SYSTEM	5/29/2008	\$ 532,517	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	UTILITY GIS DATA LAYERING	5/10/2007	\$ 113,464	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	POWEREDGE 2850 SERVER-NKSERV5	4/27/2006	\$ 10,140	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	WIRELESS MICROPHONE SYSTEM - BOARD ROOM	4/6/2006	\$ 9,777	BOARD OF SUPERVISORS	Both
GENERAL	500	MACHINERY & EQUIPMENT	BOARD ROOM TECHNOLOGY UPGRADES	6/30/2010	\$ 53,760	BOARD OF SUPERVISORS	Both
GENERAL	500	MACHINERY & EQUIPMENT	CAMPUS NETWORK COMPUTER UPGRADES	5/31/2007	\$ 63,375	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	REVERSE 911 PROGRAM COMPUTER SYSTEM	4/26/2007	\$ 35,464	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	TERRORISM PREVENTION SERVER AND SOFTWARE	8/25/2006	\$ 31,950	DEPT. OF CRIM JUST GRANT (FUND 6)	Both
GENERAL	500	MACHINERY & EQUIPMENT	FIRE-RESCUE REPORTING SYSTEM	1/23/2009	\$ 220,499	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	DIGITAL ORTHOPHOTOGRAPHY - GIS	6/19/2008	\$ 96,002	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	RT. 618 REFUSE STATION LOADER	4/5/2007	\$ 59,986	REFUSE COLLECTION	Both
GENERAL	500	MACHINERY & EQUIPMENT	HIGH DENSITY FILING SYSTEM	9/28/2006	\$ 14,442	CLERK OF THE CIRCUIT COURT	Both
GENERAL	500	MACHINERY & EQUIPMENT	PLAYGROUND EQUIPMENT AT QUINTON COMMUNITY PARK	3/1/2007	\$ 60,958	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #1	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #2	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #3	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #4	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #5	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #6	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #7	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #8	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #9	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #10	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #11	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #12	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #13	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #14	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #15	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #16	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #17	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #18	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #19	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #20	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #21	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both

fund_desc	acct_c	acct_desc	a_desc1	acq_dt	org_cost	dept_desc	Type
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #22	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #23	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #24	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #25	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #26	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #27	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #28	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #29	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #30	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #31	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #32	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #33	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #34	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #35	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #36	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #37	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #38	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #39	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #40	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #41	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #42	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #43	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #44	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #45	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #46	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #47	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #48	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #49	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	SELF CONTAINED BREATHING APPARATUS #50	6/14/2007	\$ 5,018	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL			COMMISSIONER OF REVENUE OFFICE SPACE IMPROVEMENTS				
GENERAL	500	MACHINERY & EQUIPMENT	AND FURNITURE	6/30/2008	\$ 25,185	COMMISSIONER OF REVENUE/ASSESS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GENERATOR	11/20/2007	\$ 17,169	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	HIGH DENSITY FILING SYSTEM	10/18/2007	\$ 11,913	COUNTY ATTORNEY	Both
GENERAL	500	MACHINERY & EQUIPMENT	TWO DEFIBRILLATOR SETS	9/13/2007	\$ 37,310	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	WEB DATA GATE SINGLE PROCESSOR	8/3/2007	\$ 13,600	TREASURER	Both
GENERAL	500	MACHINERY & EQUIPMENT	1996 BOAT MASTER BOAT TRAILER-VIN#6692	1/3/2008	\$ 10,000	SHERIFF	Both
GENERAL			BATHROOM PARTITIONS FOR ADMINISTRATION BUILDING				
GENERAL	500	MACHINERY & EQUIPMENT	BATHROOMS	7/26/2007	\$ 10,507	BUILDINGS & GROUNDS	Both
GENERAL	500	MACHINERY & EQUIPMENT	A/C UNIT FOR COMPUTER ROOM	7/13/2007	\$ 8,283	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	5,000 GALLON LIQUID STORAGE TANK	6/9/2008	\$ 24,000	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	WAHRANI NATURE TRAIL TOILET SYSTEM	5/15/2008	\$ 18,613	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	VOTER ASSISTANCE TERMINAL	10/10/2008	\$ 9,580	ELECTORAL BOARD	Residential
GENERAL	500	MACHINERY & EQUIPMENT	AX4 NETWORK STORAGE	10/10/2008	\$ 17,738	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	PHYSICAL SERVER TO HOST VIRTUAL MACHINE	11/14/2008	\$ 8,156	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	PHYSICAL SERVER TO HOST VIRTUAL MACHINE	11/14/2008	\$ 8,156	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	GIS SERVER	11/14/2008	\$ 13,349	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	QUINTON PARK MULTI USE BASKETBALL COURTS	4/30/2009	\$ 70,349	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	PLAYGROUND EQUIPMENT AT QUINTON COMMUNITY PARK	12/23/2008	\$ 6,033	PARKS & RECREATION	Residential
GENERAL			YANMAR GENERATOR FOR ENGINE 33 (INCLUDES				
GENERAL	500	MACHINERY & EQUIPMENT	INSTALLATION)	12/5/2008	\$ 6,977	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	TABLET PLR SERVER FOR NEW CUSTOMERS	2/5/2009	\$ 8,500	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	ENTERPRISE GIS SOFTWARE AND LICENSE AGREEMENT	11/7/2008	\$ 75,000	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	RADIO TOWERS	8/28/2009	\$ 37,034	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	HP LASERJET 8100 FORMS PRINTER	6/25/2009	\$ 23,386	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	BUILDING DEVELOPMENT/PLANNING SOFTWARE	4/10/2009	\$ 29,250	PLANNING	Both
GENERAL	500	MACHINERY & EQUIPMENT	FIRE STATION #1 FURNACE	2/3/2010	\$ 6,475	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	JOHN DEERE X540 TRACTOR	5/20/2010	\$ 6,086	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	E-SERIES AED DEFIBRILLATOR	4/15/2010	\$ 7,613	FIRE & EMERGENCY MANAGEMENT	Both

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GENERAL	500	MACHINERY & EQUIPMENT	E-SERIES AED DEFIBRILLATOR	4/15/2010	\$ 7,613	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	E-SERIES AED DEFIBRILLATOR	4/15/2010	\$ 7,613	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	HVAC IMPROVEMENTS	9/28/2009	\$ 8,235	ANIMAL CONTROL	Residential
GENERAL	500	MACHINERY & EQUIPMENT	FD2052 HIGH VOLUME FOLDER SEALER	5/28/2010	\$ 10,635	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	HEAT PUMP	10/21/2009	\$ 5,125	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	500	MACHINERY & EQUIPMENT	NETWORK SWITCH	12/10/2009	\$ 5,879	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	SERVER	2/26/2010	\$ 5,935	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	SERVER	1/8/2010	\$ 9,436	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	SERVER	1/8/2010	\$ 9,436	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	SERVER	1/8/2010	\$ 9,436	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	AS 400 SYSTEM	1/8/2010	\$ 43,438	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	AX4 NETWORK ATTACHED STORAGE	12/10/2009	\$ 17,184	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	VOTING EQUIPMENT	2/11/2010	\$ 10,406	REGISTRAR	Residential
GENERAL	500	MACHINERY & EQUIPMENT	MOBILE FILING SYSTEM	12/31/2009	\$ 5,544	J & D COURT	Residential
GENERAL	500	MACHINERY & EQUIPMENT	FURNITURE FOR NEW JDR OFFICE	11/18/2009	\$ 25,416	J & D COURT	Residential
GENERAL	500	MACHINERY & EQUIPMENT	RADIO/TRANSPORTATION PROJECT WITH SCHOOLS	6/30/2010	\$ 111,664	FIRE & EMERGENCY MANAGEMENT	Residential
GENERAL	500	MACHINERY & EQUIPMENT	IT SWITCHES	11/19/2009	\$ 19,000	MIS	Both
GENERAL	500	MACHINERY & EQUIPMENT	WAHRANI PLAYGROUND EQUIPMENT	6/24/2010	\$ 25,683	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	HISTORIC SCHOOL BLEACHERS	6/30/2010	\$ 16,495	PARKS & RECREATION	Residential
GENERAL	500	MACHINERY & EQUIPMENT	HANDICAP DOOR - ADMINISTRATION BUILDING	6/30/2010	\$ 5,131	BUILDINGS & GROUNDS	Both
			MOTORLA RADIO SYSTEM - COUNTY WIDE; PUBLIC SAFETY & E-911	9/12/2000	\$ 596,438	EMERGENCY SERVICES	Both
			WORK STATIONS-EXTENSION OFFICE	10/9/2001	\$ 7,341	VPI EXTENSION OFFICE	Both
GENERAL	600	LICENSED VEHICLES	AUTOMOBILE	6/1/1998	\$ 23,740	PLANNING	Both
GENERAL	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/1995	\$ 126,461	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	TRUCK, UTILITY	6/1/1996	\$ 129,512	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	TRUCK, UTILITY	6/1/1996	\$ 129,512	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/2000	\$ 27,330	BUILDINGS & GROUNDS	Both
GENERAL	600	LICENSED VEHICLES	2000 SPARTAN CRASH TRUCK	7/19/2002	\$ 130,663	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	2003 FORD BRUSH TRUCK	1/29/2003	\$ 50,736	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	2003 DODGE DURANGO	12/9/2002	\$ 29,700	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	1996 FORD AMBULANCE-CRIME SCENE VEHICLE	12/28/2002	\$ 11,000	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	SMEAL PUMPER/FIRE TRUCK #1	10/23/2003	\$ 304,919	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2001 CHEVROLET GEO TRACKER	9/3/2003	\$ 14,500	PLANNING	Both
GENERAL	600	LICENSED VEHICLES	2004 GMC TRUCK	1/6/2004	\$ 20,062	BUILDINGS & GROUNDS	Both
GENERAL	600	LICENSED VEHICLES	2004 FORD CROWN VICTORIA	2/2/2004	\$ 21,024	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2004 FORD CROWN VICTORIA	2/2/2004	\$ 21,024	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	2004 FORD VAN (CRIME SCENE)	3/25/2004	\$ 27,437	SHERIFF COURTS	Both
GENERAL	600	LICENSED VEHICLES	2004 CHEVROLET PICK-UP; PARKS & RECREATION	5/13/2004	\$ 18,774	PARKS & RECREATION	Residential
GENERAL	600	LICENSED VEHICLES	2004 CHEVROLET TAHOE VIN#1GNEK13Z54R180777	8/19/2004	\$ 35,361	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2004 FORD E-450 AMBULANCE VIN#1FDXE45P14HB24262	10/20/2004	\$ 109,755	FIRE & EMERGENCY MANAGEMENT	Both
			2005 FORD CROWN VICTORIA-INTERCEPTOR				
GENERAL	600	LICENSED VEHICLES	VIN#2FAHP71W75X117812	11/23/2004	\$ 22,826	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2005 FORD CROWN VICTORIA VIN#2FAHP71W55X126959	2/9/2005	\$ 22,195	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2005 FORD CROWN VICTORIA VIN#2FAHP71W15X127719	2/9/2005	\$ 22,195	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	2005 FORD CROWN VICTORIA VIN#2FAHP71W35X126961	2/9/2005	\$ 22,195	TREASURER	Both
GENERAL	600	LICENSED VEHICLES	2005 FORD CROWN VICTORIA VIN#2FAHP71W15X126960	2/9/2005	\$ 21,549	SHERIFF	Both
			2005 FORD EXCURSION VIN#1FMSU41PX5EC50562- Fire Co. #1				
GENERAL	600	LICENSED VEHICLES	Chiefs Vehicle	3/17/2005	\$ 35,025	FIRE & EMERGENCY MANAGEMENT	Both
			2005 CHEVROLET COLORADO PICK-UP TRUCK				
GENERAL	600	LICENSED VEHICLES	VIN#1GCDT196658237316	3/31/2005	\$ 16,575	PLANNING	Both
GENERAL	600	LICENSED VEHICLES	2005 FORD AMBULANCE VIN#1FDXE45P34HB29074	5/26/2005	\$ 98,146	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2005 JEEP CHEROKEE VIN#8098	9/30/2005	\$ 23,914	ECONOMIC DEVELOPMENT	Employment
GENERAL	600	LICENSED VEHICLES	2006 FORD CROWN VICOTRIA VIN#4602	10/27/2005	\$ 24,112	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2006 FORD CROWN VICTORIA	10/27/2005	\$ 24,130	VOLUNTEER FIRE DEPARTMENT	Both
GENERAL	600	LICENSED VEHICLES	2006 FORD CROWN VICTORIA	10/27/2005	\$ 24,112	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2006 FORD CROWN VICTORIA VIN#4604	12/1/2005	\$ 23,987	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2006 DODGE CHARGER VIN#1425	12/21/2005	\$ 21,869	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2006 CHEVROLET COLORADO PICK UP VIN#6414	1/12/2006	\$ 10,990	BUILDING INSPECTIONS	Both

fund_desc	acct_c	acct_desc	a_desc1	acq_dt	org_cost	dept_desc	Type
GENERAL	600	LICENSED VEHICLES	2006 CHEVROLET COLORADO PICKUP VIN# 6376	1/12/2006	\$ 11,005	PLANNING	Both
GENERAL	600	LICENSED VEHICLES	2006 CHEVROLET COLORADO 4 WHEEL DRIVE - EXTENDED CAB PICKUP VIN#0168	1/26/2006	\$ 16,011	BUILDING INSPECTIONS	Both
GENERAL	600	LICENSED VEHICLES	2006 CHEVROLET COLORADO 4X4 EXTENDED CAB PICKUP TRUCK VIN#1015	3/9/2006	\$ 16,016	BUILDING INSPECTIONS	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD ESCAPE VIN#9707	8/10/2006	\$ 19,823	PARKS & RECREATION	Residential
GENERAL	600	LICENSED VEHICLES	2006 FORD E-450 AMBULANCE VIN#9539	5/3/2007	\$ 149,115	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2006 CHEVROLET COLORADO PICK-UP VIN#3459	8/10/2006	\$ 15,856	BUILDING INSPECTIONS	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD F-150 WHITE PICK-UP TRUCK VIN#3146	10/5/2006	\$ 21,619	ANIMAL CONTROL	Residential
GENERAL	600	LICENSED VEHICLES	2006 GMC VAN VIN#5174	7/27/2006	\$ 21,457	PARKS & RECREATION	Residential
GENERAL	600	LICENSED VEHICLES	2005 HARLEY DAVIDSON GLIDE VIN#8725	3/15/2007	\$ 14,149	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD ESCAPE POOL CAR VIN#6235	6/30/2007	\$ 18,475	PURCHASING	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD ESCAPE POOL CAR VIN#6554	6/30/2007	\$ 18,475	PURCHASING	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD E150/138 ECONOLINE VAN VIN#4440	5/31/2007	\$ 17,768	BUILDINGS & GROUNDS	Both
GENERAL	600	LICENSED VEHICLES	2006 PONTIAC GRAND PRIX VIN#4080	7/27/2006	\$ 20,435	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD CROWN VICTORIA VIN#4798	11/2/2006	\$ 23,950	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD CROWN VICOTRIA VIN#4797	11/2/2006	\$ 24,509	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD CROWN VICTORIA VIN#4796	11/2/2006	\$ 23,284	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD CROWN VICTORIA VIN#4795	11/2/2006	\$ 24,007	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2007 DODGE CHARGER VIN#4554	12/7/2006	\$ 23,054	SHERIFF COURTS	Both
GENERAL	600	LICENSED VEHICLES	2007 FORD CROWN VICTORIA VIN#4810	1/11/2007	\$ 24,691	SHERIFF COURTS	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD ESCAPE VIN#2058	6/30/2007	\$ 19,679	PLANNING	Both
GENERAL	600	LICENSED VEHICLES	FIRE TANKER TRUCK	6/30/2008	\$ 333,897	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2007 JEEP SPORT UTILITY #6020	6/30/2008	\$ 15,790	ASSESSOR	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD CROWN VICTORIA #5855	11/28/2007	\$ 28,007	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2007 TOYOTA CAMRY #1459	7/2/2007	\$ 26,540	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD EXPEDITION #9350	10/4/2007	\$ 28,971	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD CROWN VICTORIA #4972	12/19/2007	\$ 25,000	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD CROWN VICTORIA #4971	12/19/2007	\$ 26,988	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 CROWN VICTORIA # 2161	12/19/2007	\$ 25,102	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 CROWN VICTORIA 4973	12/19/2007	\$ 24,995	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2007 CHEVROLET COLORADO #6711	8/13/2007	\$ 17,846	ANIMAL CONTROL	Residential
GENERAL	600	LICENSED VEHICLES	1989 PIERCE ARROW ENGINE #0223	9/13/2007	\$ 5,000	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	1998 FORD CUTAWAY VAN (AMBL) #1078	5/30/2008	\$ 141,000	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	1987 INTERNATIONAL KME PAYSTAR 5000 #6720	3/25/2008	\$ 165,000	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	1994 BLUE BIRD MOTOR BUS # 0119	6/1/2008	\$ 140,000	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2010 PIERCE FIRE TRUCK - VIN#0550	5/11/2010	\$ 403,963	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2008 JEEP PATRIOT	7/18/2008	\$ 17,795	COMMISSIONER OF REVENUE/ASSESSOR	Both
GENERAL	600	LICENSED VEHICLES	2009 FORD ESCAPE	10/24/2008	\$ 16,765	BUILDING INSPECTIONS	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER	11/6/2008	\$ 29,319	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER	11/26/2008	\$ 31,069	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER	11/26/2008	\$ 29,319	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD CROWN VICTORIA	12/9/2008	\$ 24,119	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER	11/30/2008	\$ 27,402	SHERIFF COURTS	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER	11/11/2008	\$ 31,300	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD CROWN VICTORIA	12/9/2008	\$ 25,120	SHERIFF COURTS	Both
GENERAL	600	LICENSED VEHICLES	2007 CHEVROLET TRUCK	8/18/2008	\$ 21,008	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER	11/30/2008	\$ 33,357	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2009 E450 AMBULANCE - VIN#9455	7/16/2009	\$ 202,732	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER-VIN#0778	10/1/2009	\$ 29,473	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER-VIN#0758	3/8/2010	\$ 29,742	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER - VIN# 0759	3/8/2010	\$ 29,742	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2009 DODGE CHARGER-VIN#0760	3/8/2010	\$ 29,742	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2010 GMC YUKON-VIN#7414	3/8/2010	\$ 33,600	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	2010 FORD F-150-VIN#1040	9/4/2009	\$ 21,479	ANIMAL CONTROL	Residential
GENERAL	600	LICENSED VEHICLES	2010 FORD F-250 TRUCK-VIN# 7205	9/25/2009	\$ 27,291	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2010 CHEVROLET TAHOE - VIN#0986	1/29/2010	\$ 31,719	FIRE & EMERGENCY MANAGEMENT	Both

fund_desc	acct_c	acct_desc	a_desc1	acq_dt	org_cost	dept_desc	Type
GENERAL	600	LICENSED VEHICLES	FORD E-350 VAN - VIN#4682	10/21/2009	\$ 8,500	SHERIFF	Both
GENERAL	600	LICENSED VEHICLES	1995 BOSTON WHALER BOAT, MOTOR & TRAILER TRAILER VIN#5065; BOAT VIN#J495; MOTOR S/N 0G174844	9/22/2006	\$ 27,500	FIRE & EMERGENCY MANAGEMENT	Both
GENERAL	600	LICENSED VEHICLES	2008 FORD TRUCK F-150 SERIES #7794	6/30/2008	\$ 18,265	PARKS & RECREATION	Residential
GENERAL	600	LICENSED VEHICLES	2008 FORD EXPLORER	7/17/2008	\$ 23,612	FIRE & EMERGENCY MANAGEMENT	Both
	600	LICENSED VEHICLES	AUTOMOBILE	6/1/2001	\$ 21,295	FIRE & EMERGENCY MANAGEMENT	Both
	600	LICENSED VEHICLES	TRUCK, UTILITY	6/1/2002	\$ 31,992	SHERIFF	Both
	600	LICENSED VEHICLES	AUTOMOBILE	6/1/2001	\$ 20,974	BUILDINGS & GROUNDS	Both
	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/2001	\$ 31,992	BUILDINGS INSPECTIONS	Both
	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/2000	\$ 24,671	VOLUNTEER FIRE DEPARTMENT	Both
	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/2000	\$ 24,671	VOLUNTEER FIRE DEPARTMENT	Both
	600	LICENSED VEHICLES	TRUCK, UTILITY	6/1/2002	\$ 186,334	VOLUNTEER FIRE DEPARTMENT	Both
	600	LICENSED VEHICLES	TRUCK, UTILITY	6/1/2000	\$ 191,644	VOLUNTEER FIRE DEPARTMENT	Both
	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/2000	\$ 23,882	FIRE & EMERGENCY MANAGEMENT	Both
	600	LICENSED VEHICLES	AMBULANCE	6/1/2002	\$ 125,818	EMERGENCY SERVICES	Both
	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/1985	\$ 6,525	BUILDINGS & GROUNDS	Both
	600	LICENSED VEHICLES	TRUCK, PICKUP	6/1/1998	\$ 22,400	REFUSE COLLECTION	Both
	600	LICENSED VEHICLES	02 SPARTAN FIRE TRUCK VIN#1787 (chasis purchased in FY2002, remaining to be purchased in FY 2003	4/5/2002	\$ 278,983	VOLUNTEER FIRE DEPARTMENT	Both