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# Albemarle County **Cost of Community Services Study**

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## EXECUTIVE SUMMARY

This study examines the Cost of Community Services for land use categories in Albemarle County for FY 2022. Albemarle County is a predominantly rural county with a large urban population and is one of five localities that form the Charlottesville metropolitan area in the Piedmont region of Virginia. Its population grew by 35 percent from 2000 to 2020 and is projected to grow an additional 25 percent by 2050. Continued residential growth concerns some local residents because of the potential loss of prime farmland and open space to development and the possible negative fiscal impact of new residential development. The incremental taxable value of residential properties is often less than the public services demand. As urbanization proceeds, communities also often require more physical infrastructure and demand higher levels of public services, such as faster public safety responses, additional parks and recreation services, and other urban amenities.

The Cost of Community Services (COCS) methodology was pioneered by the American Farmland Trust in the mid-1980s. It is based loosely on fiscal impact methodology, which attempts to gauge the net fiscal effects (revenues generated minus service expenditures created) of different types of new development on a community. COCS studies require systematically assigning revenue and expenditures to particular land uses. They then compute the ratio of total expenditures required by land use to total revenues generated by land use. If the ratio is greater than one, then the land use generates less revenue than it requires in expenditures and, therefore, provides a local fiscal deficit. If the ratio is less than one, then the land use requires less in the value of services than the revenue it generates, thus creating a fiscal surplus.

COCS studies usually find that commercial/industrial and agriculture/open spaces ratios are much less than one and residential ratios are higher than one. One comprehensive inventory of 125 COCS studies nationwide finds that the average ratio is 1.18 for residential, 0.44 for commercial/industrial, and 0.50 for agriculture. An examination of eight studies conducted in Virginia in the last 25 years indicates an average of 1.19, 0.36, and .35 respectively. COCS study outcomes can be expected to vary based on the particular mix of services offered by the local government and certain methodological choices of the study. Cost of Community Services are descriptive rather than prescriptive: they provide a snapshot of current land use net fiscal contributions, and the ratios cannot necessarily be extrapolated to future development patterns. Moreover, fiscal benefits are only one of several available metrics of community impact or welfare available. Other metrics include economic output and social benefits.

In conducting the study for Albemarle County, an effort was made to adhere closely to the methodology used by the American Farmland Trust (AFT). This means that the land use definitions used by the AFT in other studies was adopted here, including residential (property used for dwellings, including single-family homes, farmhouses, mobile homes and rental units, and associated yards), commercial and industrial (property used for business purposes other

## EXECUTIVE SUMMARY

than agricultural or forestry, including mining, manufacturing, utilities, retail and wholesale trade, and services), and agriculture and open space (agricultural and forestry properties, in particular those parcels greater than 20 acres).

Data collection and analysis involved four stages. First, land use categories (residential, commercial and industrial, agriculture/open space) were defined. Second, final budget revenue and expenditure information from the budget and annual financial report was collected. Third, information on revenue generation and service use by land use was solicited from county departments and obtained from other sources. Fourth, county expenditures and revenues by line item were assigned to each land use. In doing so, a variety of methods were used to assign land uses, including service usage assessments, staffing information by service area, information about the purpose and beneficiaries of federal and state government grants, departmental directors and staff estimates, and fallback ratios (a default option for budget land use allocation purposes based on real property tax revenues used when other information is not available).

Results from the Cost of Community Services analysis show that residential land uses generated an estimated \$265 million in county revenues while consuming approximately \$347 million in county services in FY 2022 for a deficit of \$82 million. Commercial/industrial and agriculture/open space generated estimated surpluses of \$70 million and \$4 million respectively, resulting in a total FY 2022 budget deficit of approximately \$7 million. The FY 2022 budget COCS ratio is computed by dividing the total county budget expenditure by county revenue for each land use category. This calculation results in COCS ratios of 1.309 for residential land use, 0.320 for commercial/industrial land use, and 0.537 for agriculture/open space land use.

Since there was a negative fund balance generated in FY 2022, an additional calculation (termed a balanced-budget COCS ratio) was provided, assuming that the fund balance is financed in the same proportion as existing FY 2022 expenditures by land use. These COCS ratios are computed by dividing the percentages of total expenditure by land use by the percentage of total revenue by land use. These calculations result in slightly lower COCS ratios of 1.284, 0.314, and 0.527 respectively.

These residential and industrial/commercial balanced budget COCS ratios are similar to those found in recent national and state studies. Albemarle County's residential and agriculture/open space ratios are slightly higher than found in other studies while the commercial/industrial ratio is somewhat lower.

## INTRODUCTION

This study examines the Cost of Community Services for land use categories in Albemarle County. Cost of Community Services (COCS) studies allocate local government expenditures and revenues to different land use categories, usually residential, commercial/ industrial, and agricultural/open space, based on public service demand and tax revenue origin. Ratios are used to gauge the relative average demand placed on local government services in comparison to the tax revenue generated by the particular land use. Budget information for the FY 2022 fiscal year and service data from the same period is used. In addition to presenting land use expenditure-to-revenue ratios for the FY 2022 county budget, the study explores how varying some allocation rules and budget parameters affect the overall results. The information provided by the study will show how existing land uses affect the county budget and can be used for county planning.

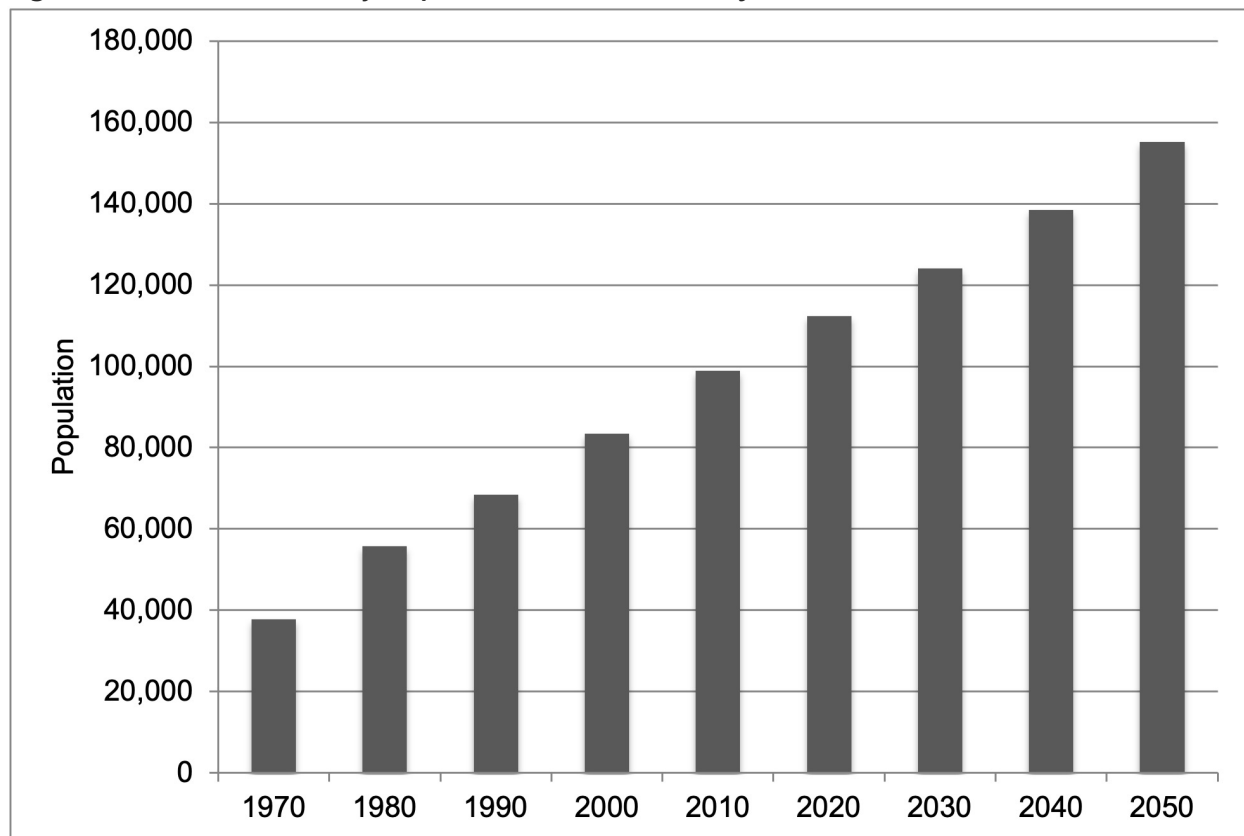
The study is divided into several sections. The first section examines Albemarle County land use and budgetary characteristics and trends. The second section reviews the Cost of Community Services methodology, summarizes results from other studies, outlines limitations of the approach, and describes how researchers can allocate budget spending and revenue to particular land uses. The third section describes the methodology and data used for Albemarle County in this report. The final section presents Albemarle County Cost of Community Services results and some additional sensitivity analyses.

## SECTION ONE

### ALBEMARLE COUNTY LAND USES AND BUDGET

Albemarle County is a predominantly rural county with a large urban population—approximately 60 percent of its population resides in urban blocks according to the 2020 U.S. Census. It is one of five localities that form the Charlottesville metropolitan area in the Piedmont region of Virginia. The county's population was 112,305 in 2020, which is up 34.6 percent from 83,460 in 2000. It is projected to grow an additional 25.1 percent by 2050 according to the Weldon Cooper Center for Public Service (see **Figure 1.1**). These previous and projected growth rates are substantially higher than for the Commonwealth of Virginia (22.1 percent and 15.4 percent respectively).

**Figure 1.1 Albemarle County Population, Actual and Projected, 1970-2050**



*Source: U.S. Census Bureau and Weldon Cooper Center for Public Service*

The county's rapid population growth has focused attention on the potential loss of prime farmland, forest, and open space to development. Increases in sprawling and low density residential development could have negative fiscal impacts that result in excessive demand for existing public services and infrastructure or increased tax rates (Minicozzi and Kavanagh 2022). The county experienced net farmland loss over the last four decades (see **Figure 1.2**). However,



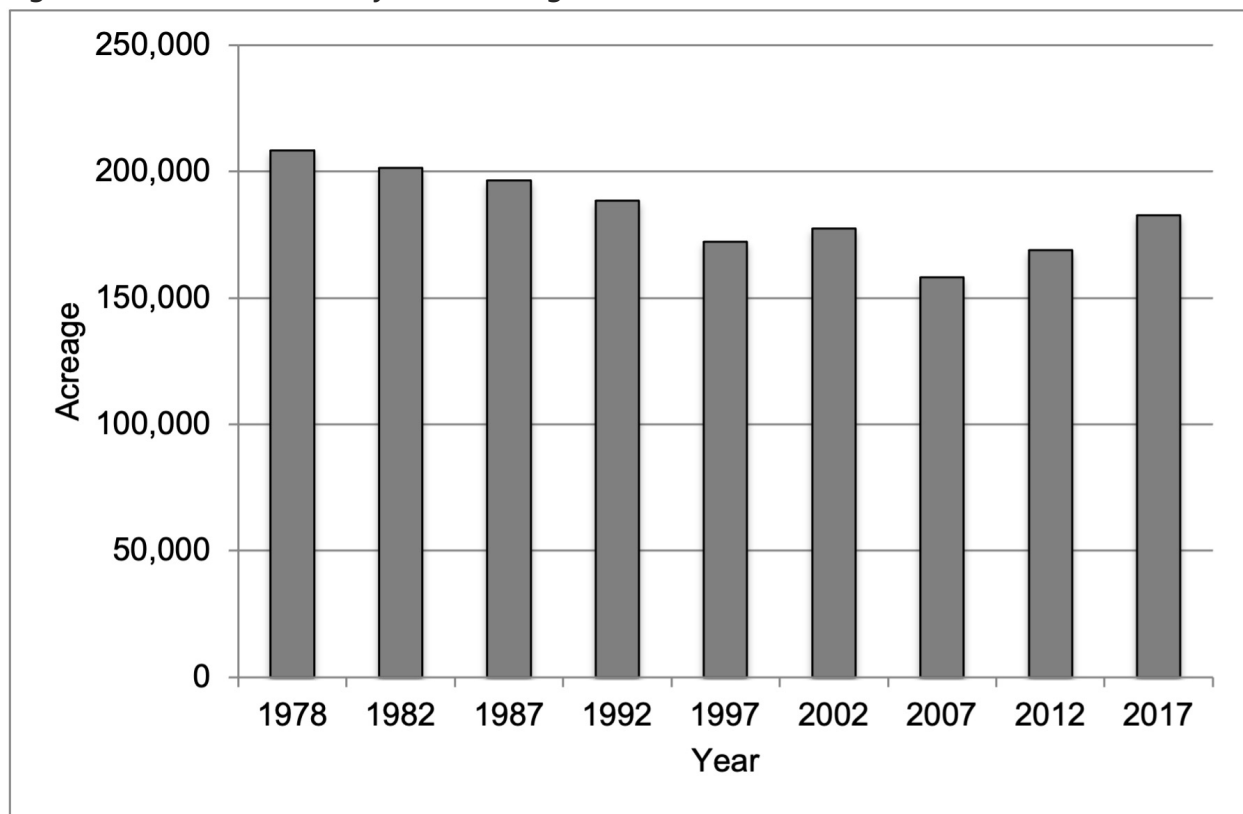
## SECTION 1: ALBEMARLE COUNTY LAND USES AND BUDGET

farmland loss was halted in the first decade of the millennium due to a slowdown in housing growth. Although the county has enacted some policies to promote urban area growth, the level of development permitted in rural areas by the Zoning Ordinance hasn't changed since 1980, and rural residential growth could easily return under current regulations.<sup>1</sup> Approximately 111,300 acres (24.1 percent of county land area) is under permanent conservation easement. The county's conservation easements are fairly well distributed around the county (see **Figure 1.3**). Approximately 40 percent of county land area is farmland. The number of residential units authorized by building permits eased immediately after the housing crisis but have increased to pre-crisis levels in recent years (see **Figure 1.4**). In contrast to the time before the housing crisis, however, the number of permits issued in rural areas has decreased markedly (see **Figure 1.5**). Whereas an average of 312 dwelling unit permits (36.3 percent of total dwelling unit permits) were issued in the rural areas over the 1995-2006 period, only 117 (17.4 percent) were issued from 2007 to 2022.

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<sup>1</sup> Albemarle County supports land conservation and more compact urban settlement patterns in a variety of ways. The county comprehensive plan and zoning regulations define distinct Rural Areas and encourage more compact urban residential development in Development Areas with the assistance of infrastructure improvements and higher service levels (Albemarle County 2015). These Rural Areas were established in 2007. The county also has a use value tax assessment program which assesses eligible private agricultural, forestry, horticultural, and open space properties at their agricultural production values. The Albemarle Conservation Easement Authority (ACEA) holds open-space easements in combination with the county from donated easements, county ACE (Acquisition of Conservation Easements) program easements, and easements resulting from Rural Preservation Development (RPD) preservation tracts. The ACE program was established in 2000 to provide a financial incentive. It combines state, non-profit organization, and local government funds for the purpose of purchasing developmental rights. Easement purchases are prioritized for lower income landowners in order to protect farms and open space that are under most immediate threat of development. The County also maintains an Agricultural/Forestral Districts Program that limits some form of rural residential development and has a small Open Space Use Agreements program with similar goals. Lastly, the county employs a natural resource manager to support the county's land preservation programming.

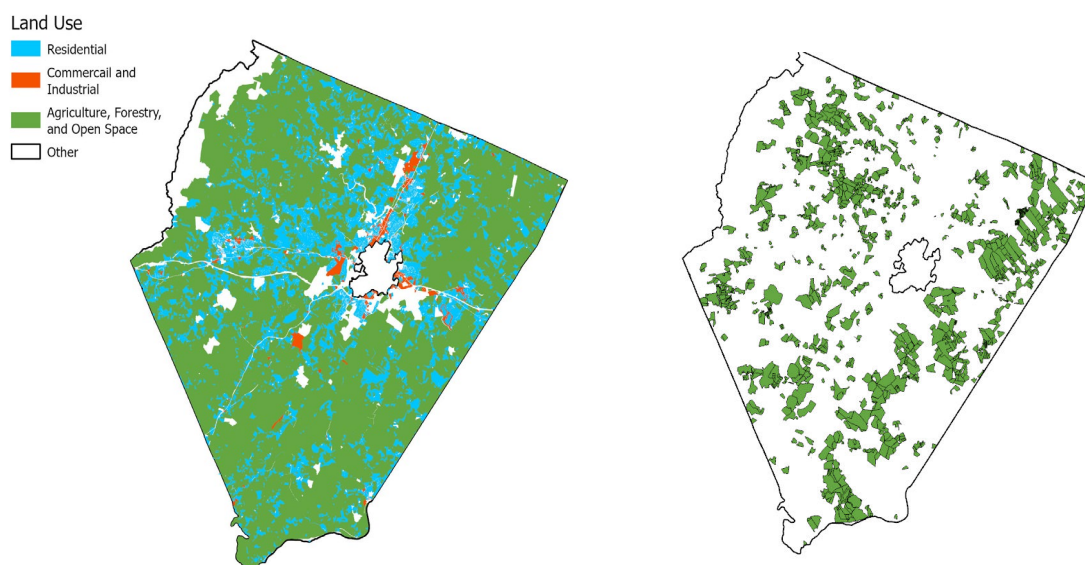
Figure 1.2. Albemarle County Farm Acreage, 1978-2017



Source: National Agricultural Statistics Service, Census of Agriculture, Various Years;

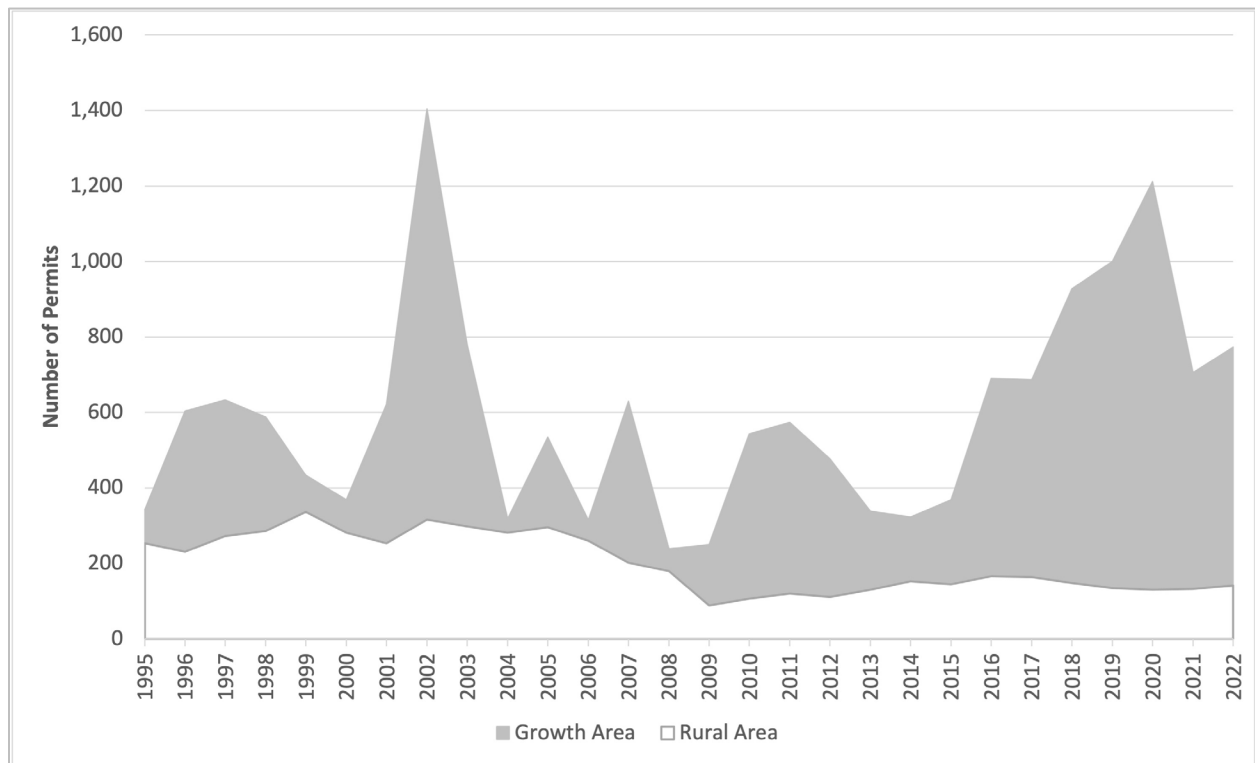
Note: 1992 and earlier years are not adjusted for survey nonresponse error and farm definition was expanded in later censuses.

Figure 1.3. Albemarle County Land Use and Easement Maps



Source: Weldon Cooper Center based on Albemarle County Information Technology Department data

**Figure 1.4. Dwelling Units Authorized by Building Permit by Comprehensive Plan Growth Area and Rural Area, 1995-2022**



Source: Albemarle County, Year End Building Reports, 1995-2022

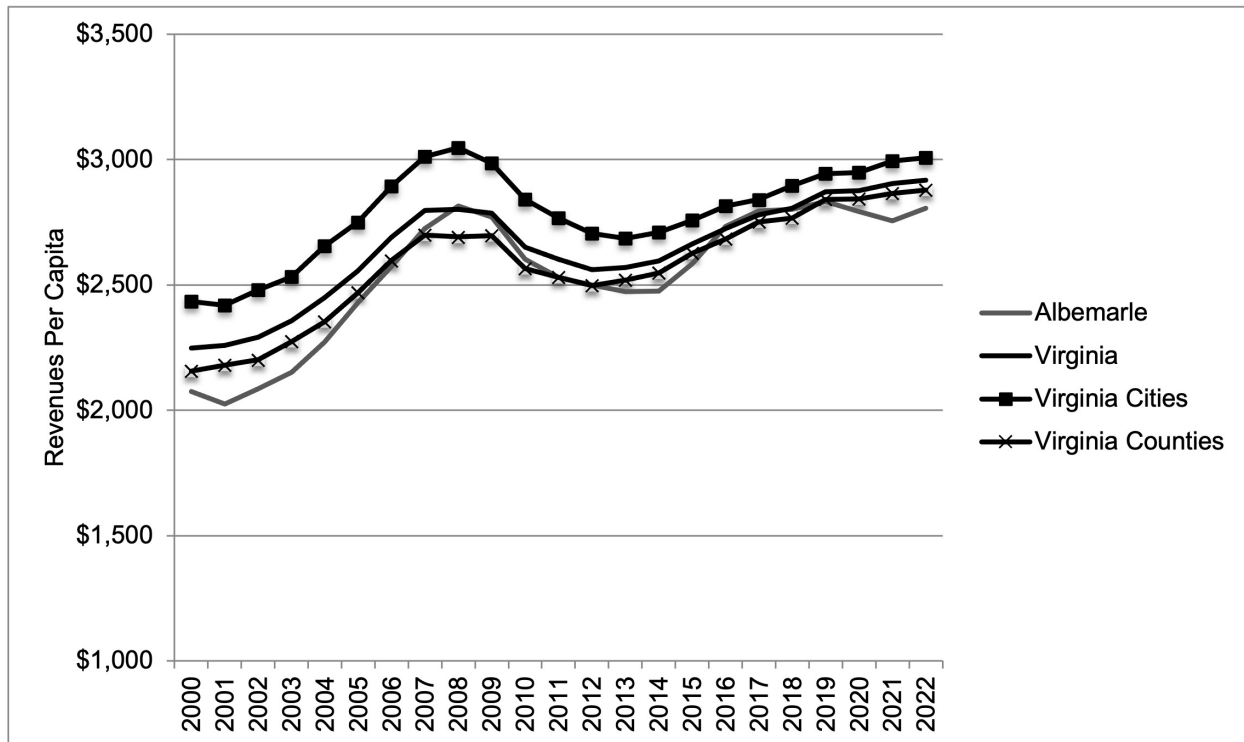
Changes in Albemarle County land use patterns may affect the growth and composition of its budget. The incremental taxable value of residential properties is often less than the public services demand. As population increases, communities also often require or demand higher levels of public services, such as faster public safety responses, additional parks and recreation services, and other urban amenities.

According to the *Comparative Report of Local Government Revenues and Expenditures* from the Virginia Auditor of Public Accounts, Albemarle County received \$477.8 million in revenue in FY 2022 compared to \$163.4 million in FY 2000. On a real per-capita basis, locally derived revenues plunged from FY 2008 to FY 2013 in the aftermath of the housing crisis and Great Recession but have generally been on an upswing since then, increasing from a low of \$2,473 in FY 2013 to a high of \$2,833 in FY 2019 before dipping again in FY 2020-FY 2021 and recovering to \$2,807 in FY 2022 (see **Figure 1.4**). Like counties elsewhere in the state, Albemarle real property tax rates decreased from .76 per \$100 total taxable FMV assessment in TY 2000 to a low of .680 in TY 2006 when property values rapidly increased. These tax rates increased when property taxes

## SECTION 1: ALBEMARLE COUNTY LAND USES AND BUDGET

collapsed in the housing crisis aftermath. However, county real property tax rates continued to rise to an annual level of .854 in TY 2021. This rate is still lower than the average Virginia county real property tax rate of .941 per \$100 taxable FMV assessment.

**Figure 1.5. Local Real Revenues (2022 dollars) Per Capita, Albemarle County and Virginia, 2000-2022**

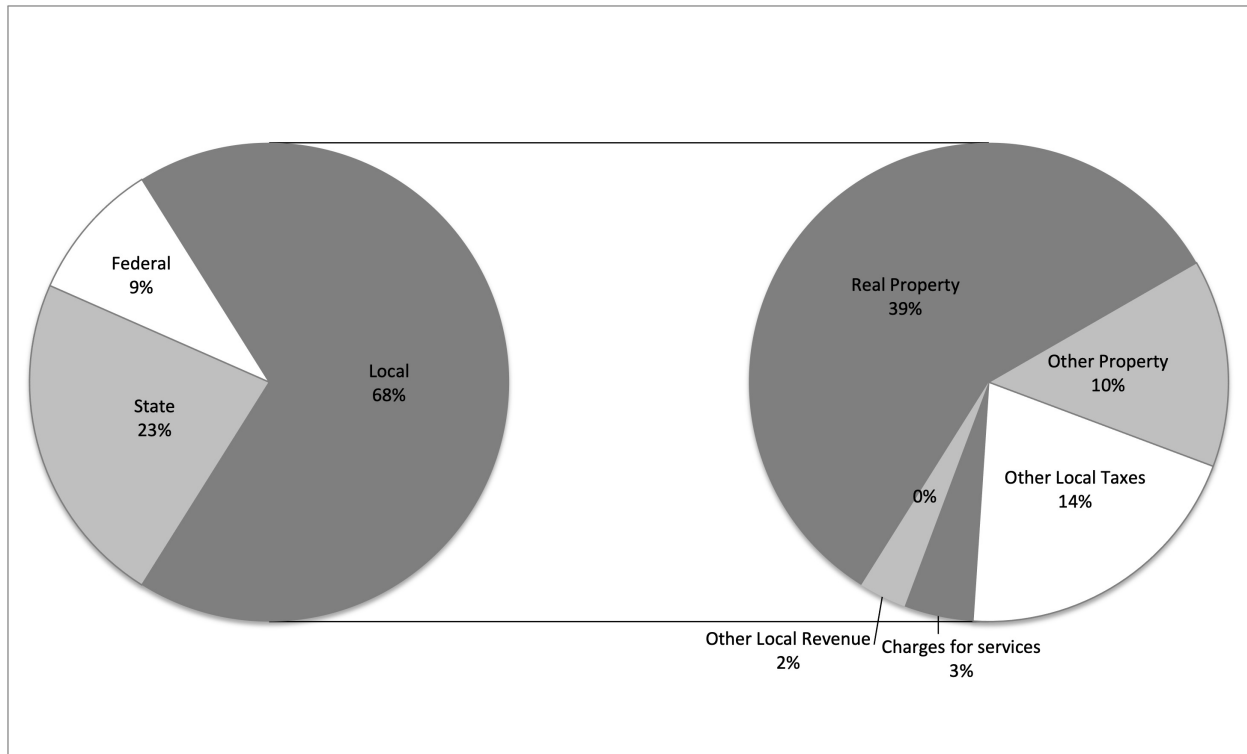


Source: Weldon Cooper Center for Public Service and Auditor of Public Accounts, "Comparative Report of Local Government Revenues and Expenditures"

Albemarle County residents have a higher median household income (\$90,568) and lower poverty rate (5.6 percent) than the state at large (\$80,615 and 10.2 percent over 2017-2021 respectively) and receive a smaller relative infusion of state K-12 educational funding because of their higher revenue capacity, which is used to distribute state aid.<sup>2</sup> Consequently, 68 percent of county revenue is locally derived (see **Figure 1.5**), compared to 62 percent for all Virginia counties. In addition, Albemarle County is more reliant on real property taxes than other counties. Fifty-eight percent of local revenue is derived from real property taxes compared to 54 percent for all Virginia counties.

<sup>2</sup> The Virginia Department of Education 2020-2022 Commission on Local Government *Composite Index of Local Ability to Pay* of Virginia's local school divisions indicates that Albemarle County ranked 15<sup>th</sup> highest among 134 localities with a composite index value of .64. This means that for many Standards of Quality funded educational programs, the state provides approximately 36 percent ( $1 - .64 \times 100$  percent) of eligible expenses. The average school division composite index is 0.40, while the average population-weighted school division composite index is 0.45.

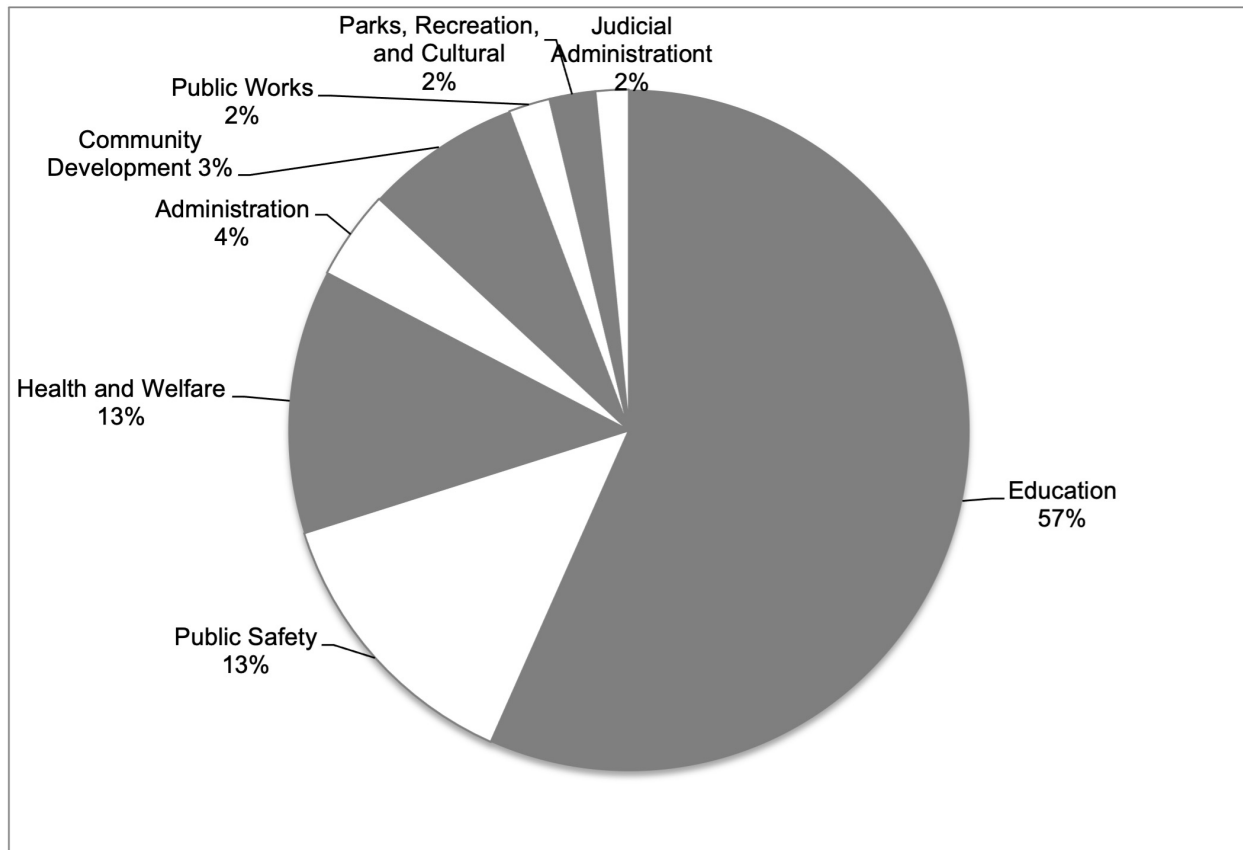
**Figure 1.6. Albemarle County Revenue by Source, FY 2022**



*Source: Weldon Cooper Center for Public Service and Auditor of Public Accounts, "Comparative Report of Local Government Revenues and Expenditures"*

On the expenditure side, the vast majority of expenditures (57 percent) are on education with the next highest percentage spent on public safety (13 percent) (see **Figure 1.6**). In comparison, all Virginia counties dedicated, on average, the same percentage of their expenditures to education and 15 percent to public safety.



**Figure 1.7. Albemarle County Maintenance and Operations Expenditures by Function, FY 2022**

Source: Auditor of Public Accounts, "Comparative Report of Local Government Revenues and Expenditures"

Like counties elsewhere in the state and nation, the housing market turmoil and 2007-2009 recession led to a decrease in residential real property tax revenues and an increase in relative reliance on other land use real property tax revenues. Residential property tax assessments as a percentage of total real property taxable assessments decreased from 76.4 percent in 2007 to 71.5 percent in 2014 while the relative tax assessments of commercial/industrial properties increased from 13.9 percent to 16.7 percent, and agriculture properties increased from 9.7 percent to 11.8 percent (see **Figure 1.7**). Although the residential market had recovered by 2020, the COVID-19 pandemic caused commercial vacancies to rise and property values to plummet. Consequently, the percentage of total assessment value attributed to commercial/industrial properties decreased.

Throughout the two economic crises, agriculture's contribution to real property assessments has been relatively steady—within the range of 9.6-11.8 percent. Agriculture, Horticulture, and Open Space land value is largely determined by its use value which Albemarle County bases on State Land Evaluation Advisory Council (SLEAC) Rental Rates (SLEAC 2023) and are then divided into

## SECTION 1: ALBEMARLE COUNTY LAND USES AND BUDGET

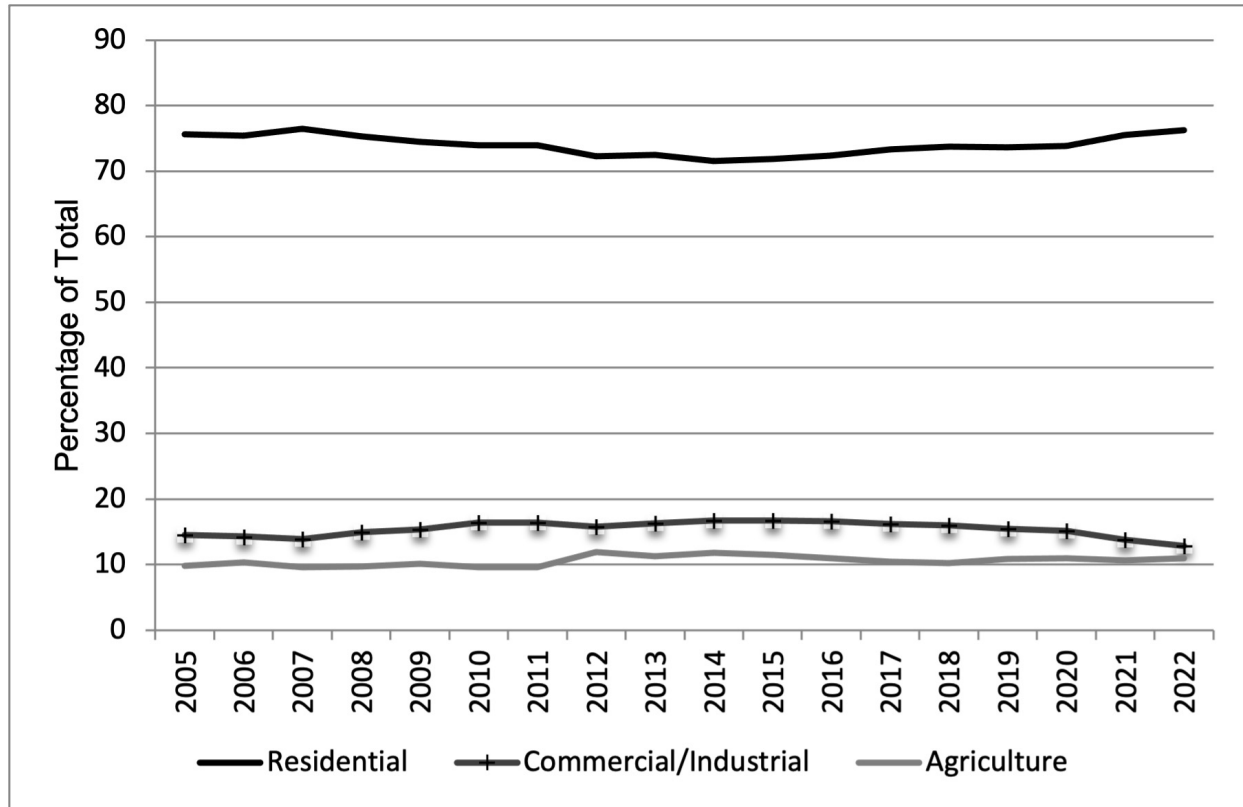
eight SLEAC soil classes (see **Table 1.1**).<sup>3</sup> Although these rates have generally been revised upwards over time, based on SLEAC annual estimates, they are low relative to agricultural land FMV assessments of \$6,700 per acre (see **Table 1.1**).<sup>4</sup> Consequently, the increase in agriculture land value assessments do not have a large effect relative to other factors such as dwelling and non-use value land assessment.

Even with land use assessment, Albemarle County agricultural relative real property contributions are significantly higher than the state at large. The average statewide residential, commercial/industrial, and agricultural real property shares for all Virginia counties in 2018 (the last year in which data was published) was 77.9, 18.2, and 4.0 percent respectively compared to 47.2 percent, 16 percent, and 9.8 percent for Albemarle County (Kulp 2020). Albemarle County's share is likely higher because residential dwelling values for agricultural properties are substantially higher than elsewhere in the state.

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<sup>3</sup> Virginia Cooperative Extension in cooperation with SLEAC (a committee established in 1973 to estimate the use value of agricultural, horticultural, forest, or open space land at its use value as compared to the market value) computes agricultural land uses based on the expected farm income per acre that farmers could expect based on market prices and average farm composition for the county. Beginning in 2011, it began to publish cash agricultural land rental rates based on USDA National Agricultural Statistical Service survey data. More information on their estimated rates, methods, and procedures can be found at: <https://luva.aaec.vt.edu/>

Figure 1.8. Percentage of Assessed Value of Real Property by Land Use, 2005-2022



Source: Albemarle County, Fiscal Year 2024 Adopted Budget

## SECTION 1: ALBEMARLE COUNTY LAND USES AND BUDGET

**Table 1.1 Albemarle County Use Values by Land Capability by Year**

	Agriculture, Horticulture, Open Space <sup>5</sup>								Forestry			
	I	II	III	IV	V	VI	VII	VIII	Excellent	Good	Average	Non-Productive
<b>2016</b>	365	335	275	190	145	125	80	30	384	350	235	75
<b>2017</b>	400	360	270	210	160	130	80	30	376	342	230	75
<b>2018</b>	500	450	340	270	200	170	100	30	398	351	243	75
<b>2019</b>	530	480	360	280	210	180	110	40	432	393	265	75
<b>2020</b>	530	470	350	280	210	180	110	40	426	393	270	75
<b>2021</b>	470	420	310	250	190	160	90	30	408	373	265	75
<b>2022</b>	590	530	390	310	230	200	120	40	441	406	286	75
<b>2023</b>	630	560	420	330	250	210	130	40	554	517	347	75

Source: Albemarle County Assessor

<sup>5</sup> I-VIII represent land capability classes ranging from I (Soils have few limitations that restrict use) to VIII (Soils and landforms have limitations that preclude their use for commercial plant product and restrict their use to recreation, wildlife, water supply, or aesthetic purposes (Friedel and Kayser 2020).

## SECTION TWO

# COST OF COMMUNITY SERVICES METHODOLOGY

The section provides a general overview of the Cost of Community Services methodology and summarizes the findings of other national and Virginia community studies. It also discusses some limitations of such studies. The section ends with a description of alternative methods for allocating expenditures and revenues to land use categories.

## Cost of Community Services Studies

The Cost of Community Services (COCS) methodology was pioneered by the American Farmland Trust in the mid-1980s (Schmidt, Moore, and Alber 2014). It is based loosely on fiscal impact methodology, which attempts to gauge the net fiscal effects (revenues generated minus service expenditures created) of different types of new development on a community. The methodology grew out of a concern that new development in rural localities placed increasing demands on public services while sometimes generating insufficient tax revenues to cover the additional costs of the services provided. COCS studies provide a picture of which land uses (usually residential, industrial, commercial, and agriculture/ open space) provide a net fiscal surplus or deficit at one point in time.

COCS studies require systematically assigning revenue and expenditures to particular land uses. They then compute the ratio of total expenditures required by land use to total revenues generated by land use. If the ratio is greater than one, then the land use generates less revenue than it requires in expenditures and, therefore, provides a local fiscal deficit. If the ratio is less than one, then the land use requires less in the value of services than the revenue it generates, thus creating a fiscal surplus.

COCS study findings are remarkably robust across different jurisdictions. Most studies find that that commercial/industrial and agriculture/open spaces ratios are much less than one and residential ratios are higher than one. Kotchen and Schulte (2009) compiled information on 125 COCS studies conducted in the U.S. They find that the average ratio is 1.18 for residential, 0.44 for commercial/industrial, and 0.50 for agriculture. The American Farmland Trust (2010) computed median ratios of 1.16, 0.35, and 0.29 respectively for 152 community studies. An examination of eight studies conducted in the last 25 years within Virginia (see **Table 2.1**) indicates average ratios of 1.19, 0.36, and .35 respectively.



**Table 2.1 Summary of Recent Virginia COCS Studies**

Ratios					
Locality	Year	Residential	Commercial/ Industrial	Agriculture/ Open Space	Source
Augusta County	1997	1:1.22	1:0.20	1:0.80	Valley Conservation Council
Bedford County	2005	1:1.07	1:0.40	1:0.25	American Farmland Trust
Clarke County	1994	1:1.26	1:0.21	1:0.15	Piedmont Environmental Council
Clarke County	2018	1:1.24	1:0.22	1:0.49	Weldon Cooper Center
Culpeper County	2003	1:1.22	1:0.41	1:0.32	American Farmland Trust
Fauquier County	2015	1:1.17	1:0.26	1:0.22	Weldon Cooper Center
Frederick County	2003	1:1.19	1:0.23	1:0.33	American Farmland Trust
Northampton County	1999	1:1.13	1:0.97	1:0.23	American Farmland Trust

*Source: American Farmland Trust (2010) and Rephann (2018)*

COCS study outcomes can be expected to vary to some degree based on the particular mix of services offered by the local government. For, example, residential ratios tend to increase when school budgets represent a larger proportion of the local budget because these services are provided to residents while the revenues that support educational expenditures come from all land uses (DeBoer 2010; Kotchen and Schulte 2009). For the same reason, communities that offer services or financial assistance to the agriculture sector—such as farmland easement purchases, cooperative extension services, and a dedicated department of agriculture—can be expected to have higher agricultural ratios, holding all else the same.

As discussed further below, COCS study results are also sensitive to certain methodological decisions adopted by the researcher. For this reason, Kotchen and Schulte (2009) recommend that researchers make their assumptions explicit and consider performing sensitivity analyses to instill greater confidence in the results.

### **Limitations of Cost of Community Services Studies**

Cost of Community Services studies describe the current land use revenue contributions and service loads. This information is sometimes used to support rural preservation efforts and to discourage residential development. Yet, COCS studies also have certain conceptual,

## SECTION 2: COST OF COMMUNITY SERVICES METHODOLOGY

methodological, and interpretative limitations (Estill and Means 2018; Clapp et al. 2017; Kotchen and Schulte 2009; Deller 1999, Kelsey 1996), which are briefly described here.

**Sensitivity to methodological choices.** COCS study results can vary based on methodological decisions. First, differences can occur as a result of how jurisdictional boundaries are defined. For example, the exclusion of component units or special taxing districts that fund primary and secondary education can have a profound effect on the results. COCS studies conducted for communities like incorporated towns that do not fund or operate school systems tend to show lower residential land use COCS ratios than jurisdictions that provide these services. Second, land use definitions can also be important. For example, allocating farm housing (and the corresponding residential service load) to agriculture/open space land uses has been found to increase the agriculture/open source COCS ratio (Kotchen and Schulte 2009; Edwards and Jackson-Smith 2001). Third, studies vary in the precision with which they identify and allocate expenditures and revenues to land uses. The gold standard is actual records that show which land use categories pay taxes, fees, and fines and use services. However, this kind of information is often not available, and most studies make ample use of default options called “fallback ratios” explained further below.

**Average versus marginal analysis.** COCS studies allocate costs and expenditures based on community-wide averages by land use at one point in time. However, the resulting COCS ratios may not reflect the incremental fiscal impact of changes in land uses over time. First, communities that have underutilized capacity or that can exploit economies of scale in service delivery may experience lower marginal expenditure burdens than communities without these characteristics. Second, properties are also very heterogeneous within land use categories. For instance, within the residential land use category, individual multi-family residential units often generate lower revenues than single-family homes. The spatial configuration of properties also matters. More compact developments place lower demand on infrastructure and community services than decentralized development patterns. For these reasons, COCS studies are descriptive of current conditions and not predictive of changes in land uses at the margin.

**Market failures and tax incidence.** COCS studies allocate expenditures to those land uses based on service loads and payment source. However, the expenditure benefits and tax incidence may be more diffuse. Many locally provided services are public goods, which means that the consumers cannot be excluded from benefiting from them, and their consumption does not deplete the availability of the service. For example, everyone (even those not directly affected) benefits from police and fire protection which reduces hazard insurance rates; deters misconduct; and prevents wider outbreaks of mischief, disease, and conflagration. Public services such as education, although they directly benefit residents, may improve productivity and earnings for businesses and farms. Furthermore, public improvements and services provided by spending may be capitalized into local land prices. Tax incidence may also differ from the source of tax collections. The entity that pays the tax is not always the one that ultimately bears

the tax because of tax shifting and tax exporting. Evidence suggests that the bulk of some taxes (e.g., hotel/motel taxes) is exported outside the community and therefore is not borne by any local land use. Other taxes, such as Business, Professional and Occupational License (BPOL) taxes, which are paid by businesses, may be at least partly shifted to the consumers of these services in the form of higher prices and to employees in the form of lower wages and benefits.

**Metrics of community welfare.** COCS studies only look at the fiscal benefits and costs of land use configurations. Alternative metrics of wellbeing include economic impact (e.g., employment, output) and social costs and benefits (e.g., the market value of clean water and air). The land use impacts or benefits from these calculations are potentially quite different from COCS results. For instance, farms often have lower “economic multipliers” than commercial and industrial operations because of the absence of local supply chains. On the other hand, agricultural land and open space often provide significant environmental benefits that are not captured by economic or fiscal impact metrics.

### **Methods for Assigning Revenues and Expenditures to Land Uses**

The quality of a COCS study rests in large part on how accurately it can assign revenues and expenditures to particular land uses. Typically, revenue assignments are relatively more straightforward than expenditure assignments since records are often available showing which individuals or enterprises incurred a particular tax or fee.<sup>6</sup> In contrast, many government services are public goods and accurate service user records are not maintained, making it more difficult to associate users with particular land uses.

A variety of different methods are available to assign revenues and expenditures to land uses. They include information drawn from: (a) payment and service usage records, (b) personnel records by service area, (c) imputation, (d) land use allocations derived from other COCS studies for comparable communities, (e) intergovernmental aid rules, (f) departmental directors and staff estimates, and (g) fallback ratios.

#### **Payment and Service Use Records**

Many local government departments keep records on the source of tax and fee payments or the utilization of services. The most obvious example is real property tax records, which report taxes paid by property parcels that are easily identifiable with particular land uses. In other instances, this information can be inferred using address records. For example, police and fire/EMS incident reporting systems contain information such as service call address or coordinate that

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<sup>6</sup> In some instances, like the local option sales tax, no permanent record is made of the individual sales transaction. In other instances, like personal property taxes, it may be possible via address geocoding to associate a payment address with a particular land use.

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allows one to geocode the service data and associate it with tax parcels.<sup>7</sup> In some instances, this information can be misleading or inaccurate—incident reports may mislabel an address or provide only a partial description (e.g., corner of 2<sup>nd</sup> and South streets), or incidents that occur in public rights-of-way may be attributed to nearby addresses.

There are some potential “grey areas” in making assignments. First, some property has dual business and commercial use. A business property may also include residential apartments. In addition, many individuals have home-based occupations or work as contractors out of the home. The property in question may have a commercial use but be located in a residentially zoned area. Second, nontaxable parcels (e.g., government and non-profit buildings and public right-of-ways) also generate service loads, which raise the issue of how to identify the users of the services at these non-taxable property parcel locations.

Another issue is using counts as a measure of service resource load. In certain instances, there may be other features of the service call that better represent the quantity of resources used. For example, the cost of making a fire call may differ depending on the response time and time spent on the scene, the number of personnel who respond, the pieces of equipment used, etc.

### **Personnel Hours by Service Area**

In some instances, service call or collection information may not be available. However, it may be possible to identify particular personnel that deal with specific types of customers. For instance, the FTE, or compensation weighted FTE of employees serving households, may be assigned to residential land use, while those serving exclusively business or agricultural customers could be assigned to those land uses. These totals could then be aggregated department wide to provide a department land use allocation.

### **Imputation Methods**

In the absence of actual service use or personnel assignment, it may be possible to impute service usage by land use using other external data sources. One example of this method is provided by DeBoer (2010) who estimates average daily service population by land use using federal statistical agency population, employment, and commuting data. This population headcount then becomes the basis for measuring public safety service load. Several studies use imputation methods to estimate road usage and wear by land use (for assigning the source of road construction and maintenance expenditures) using state and national data on vehicular

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<sup>7</sup> Federal public safety reporting systems, such as the National Fire Incident Reporting System (NFIRS), National EMS Information System (NEMSIS), and National Incident-Based Reporting System (NIBRS), have fields that identify the type of location (e.g., wildland/woods, processing/manufacturing area) and description of the area where the incident occurred that might be used to associate the incident with a land use.

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registrations, number of trips, miles travelled, and vehicular loads (DeBoer 2010; Thorvaldson and Seidl 2009; Edwards and Jackson-Smith 2001).<sup>8</sup>

### **Information from Other Studies**

Many COCS studies evaluate the same types of local revenues and expenditures. The land use allocations made for these items may be transferable for similar types of communities. For instance, cooperative extension is offered in many counties with the county picking up a portion of the expenditures. Information from these studies could be used to inform the selection of land use allocations.

### **Intergovernmental Aid Criteria**

Some governmental grant programs specify rules or formulas for assigning expenditures by jurisdiction. For example, a formula which heavily weights resident population for awarding funds could instead consider awarding funds based on residential land uses. The description of the purpose of a particular federal or state award may provide valuable clues about the targeted land use.

### **Hybrid Methods**

It may be possible to combine different methods to obtain more accurate estimates of service use by land use category. For instance, DeBoer (2010) uses a hybrid method using property value information and average daily population by land use to assess public safety services usage. Another example of this method would be to combine personnel staffing information with service call information. If it is known that certain staff deal exclusively with particular land uses, but other staff deal with multiple land uses, service calls could be used as a weighting factor for the other staff members.

### **Director and Staff Estimation**

Many times, precise records may not be kept, but departmental directors or staff may be able to offer an estimated breakdown of the amount of effort spent serving different constituencies such as households, businesses, or farmers. In the absence of any hard data or information such

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<sup>8</sup> Road maintenance and construction is generally handled by the Commonwealth through the Virginia Department of Transportation (VDOT). Thus, it will not be considered in this study. However, in communities where local road maintenance is the responsibility of local governments, evidence has been offered that businesses and farmers make proportionally more use of local roads because heavy farm equipment causes additional wear to the roads (DeBoer 2010).



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as that described above, these estimates may be useful in allocating expenditures and revenues to land uses.

### **Fall-back Ratios**

Almost all COCS studies use a “fall-back” ratio as a default option for budget land use allocation purposes when other information is not available. This ratio is usually computed on the basis of real property tax revenue by land use. The underlying assumption of the method is that property taxation provides a rough estimate of user benefits.<sup>9</sup> Fall-back ratios are often used for allocating general administrative services expenditures to land uses since these services benefit everyone in the community. One issue in COCS analysis is whether to calculate real property tax revenue by taxable real property (which takes into consideration use value taxation) or assessed real property values when making the land use allocations. Most COCS studies (including AFT) rely on taxable real property values as a better indicator of the benefits received by different land uses.

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<sup>9</sup> The use value assessment method of using capitalized production values in lieu of comparable sales values provides a rough approximation of property values in locations except urban fringe areas where development pressures are high (Anderson 2012). Even in cases, it cannot be argued that these speculative values create additional costs for local government. DeBoer (2010) notes, however, that the choice of how to value farmland (i.e., use value or development value) can make a sizeable difference in agriculture land use COCS results.

## SECTION 3

# ALBEMARLE COUNTY STUDY DATA AND METHODOLOGY

In conducting the study, an effort was made to adhere closely to the methodology used by the American Farmland Trust (AFT). This means that the land use definitions used by the AFT in other studies was adopted here and that farm household service demand and farm improvements are assigned to residential land use. It also means that other COCS studies—including both AFT studies performed for Virginia counties and two previous studies conducted by the Weldon Cooper Center for Public Service for Fauquier County, Virginia and Clarke County, Virginia—were used to help guide land use allocation decisions when Albemarle County information was not available.

The study proceeded in five stages. First, land use categories were defined. Second, final budget revenue and expenditure information from budgets and/or financial reports was collected. Third, information on revenue generation and service use by land use was solicited from county departments. Fourth, county expenditures and revenues by line item were assigned to each land use. Lastly, the land use allocations were summed up and expenditure to revenue ratios were computed by land use.

Each of the first four steps is described in more detail below while the last step is presented in the next section.

### (1) Definition of land use categories

Three land use categories were defined: residential, commercial, and industrial, and agricultural/open space:

**Residential:** Property used for dwellings, including single-family homes, farmhouses, mobile homes, and rental units, and associated yards.

**Commercial and Industrial:** Property used for business purposes other than agricultural or forestry, including mining, manufacturing, utilities, retail and wholesale trade, and services.

**Agriculture and Open Space:** All agricultural and forestry properties, in particular those parcels greater than 20 acres.

### (2) Collection of Final Budget Revenue and Expenditure Information

FY 2022 budget information was utilized. Information on actual revenues and expenditures for FY 2022 was obtained from the 2022 Comprehensive Annual Financial Report (Albemarle County 2022) using Exhibit 6 (Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds), Exhibit 12 (Budgetary Comparison Schedule General Fund), Exhibit 13 (Budgetary Comparison Schedule Federal and State Grants Fund), Exhibit 14 (Budgetary Comparison Schedule CARES ACT and ARPA Fund), Exhibit 32 (Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds), Schedule 34 (Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue funds), and Schedule 35 (Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds). When necessary, a more detailed breakdown of individual budget items was obtained from the Albemarle County Fiscal Year 2024 Adopted Budget (Albemarle County 2023), which contained actual revenues and expenditures at a more detailed level, and from the Deputy Chief, Office of Management and Budget.

### **(3) Collection of Information on revenue generation and service use by land use**

In August through October, department directors were contacted (via emails and phone calls) to solicit information that would help determine land use allocations. Follow-up phone conversations with other key staff were arranged when directors deferred to other contacts.

### **(4) Assignment allocation to budget expenditures and revenues by line item.**

The information collected from the third task was used to make land use allocations for expenditure and revenue items. In a number of instances, individual departments were not able to furnish usable data because (a) tax, customer service, or caseload records were not stored in electronic formats or were not stored in formats that could be easily associated with particular land uses or (b) the department contact was unable to provide estimates of the land use distribution of their customer or service base.

**Appendix B** contains a more detailed description of the various assignment methods used for key budget categories. Some of the assignments depended on actual service usage and payment records. Some assignments are based on departmental estimates of service usage and payments based on their experiences providing the services or receiving the payments. Other assignments are based on analyst assignments of budget items based on descriptions of the purpose and usage of the budget item or AFT and Weldon Cooper Center for Public Service assignments used in other Virginia COCS studies.

## SECTION 4

### RESULTS

This section presents the result of the land use allocations and computed cost of community services expenditures-to-revenues ratios by land use category. In addition to presenting the ratios for the FY 2022 county budget, four additional scenarios are designed to test the sensitivity of the results to different assumptions made in the analysis.

**Table 4.1** presents a summary of revenue and expenditure land use category allocations by major budget item. A more detailed breakdown of the budget and description of allocation method used by item are provided in **Appendix B**. Table 4.1 shows that residential land uses generated an estimated \$265 million in county revenues while consuming approximately \$347 million in county services, maintenance, and infrastructure in FY 2022, for a gap of \$82 million. Commercial/industrial and agriculture/open space generated estimated surpluses of \$70 million and \$4 million respectively, resulting in a total FY 2022 budget deficit of approximately \$7 million. The FY 2022 budget COCS ratio is computed by dividing the total county budget expenditure by county revenue for each land use category. This calculation results in COCS ratios of 1.309 for residential land use, 0.320 for commercial/industrial land use, and 0.537 for agriculture/open space land use.

## SECTION 4: RESULTS

**Table 4.1 Albemarle County Budget Allocations by Land Use**

Revenues			
	Residential	Commercial/ Industrial	Agriculture/ Open Space
Property taxes	\$183,687,110	\$41,069,344	\$7,966,573
Other local taxes	\$12,016,097	\$51,674,873	\$287,156
Permits, privilege, fees, and regulatory licenses	\$2,951,885	\$460,962	\$192,761
Fines and forfeitures	\$257,166	\$40,038	\$13,009
Use of money and property	\$0	\$1,476,624	\$0
Charges for services	\$2,931,152	\$1,122,564	\$166,448
Miscellaneous	\$625,632	\$97,403	\$31,649
Recovered costs	\$1,112,318	\$264,774	\$42,447
Contribution from School Board	\$41,183	\$0	\$0
Commonwealth	\$24,687,746	\$2,744,537	\$253,190
Federal Government	\$7,553,565	\$14,504	\$4,322
Federal/State Grants Fund	\$15,308,020	\$784,603	\$120,071
CARES ACT and ARPA Fund	\$3,678,887	\$404,210	\$40,035
General Capital improvements	\$9,172,057	\$890,811	\$286,260
Total Governmental Funds	\$801,567	\$2,048,977	\$16,113
Total Revenues	\$264,824,385	\$103,094,225	\$9,420,033
(a) Revenues Percentage by Land Use	70.18	27.32	2.50

## SECTION 4: RESULTS

Expenditures			
	Residential	Commercial/ Industrial	Agriculture/ Open Space
General government administration	\$16,984,050	\$2,490,436	\$809,211
Judicial administration	\$6,073,669	\$158,964	\$21,739
Public safety	\$32,587,858	\$15,488,401	\$1,923,245
Public works	\$5,936,653	\$1,282,525	\$241,986
Health and welfare	\$20,849,841	\$0	\$0
Education--public school system	\$159,350,640	\$0	\$0
Parks, recreation and cultural	\$8,092,126	\$659,281	\$0
Community development	\$20,010,310	\$5,527,365	\$431,519
Contingencies	\$977,600	\$152,201	\$49,454
Federal/State Grants Fund	\$16,661,933	\$889,082	\$108,072
CARES ACT and ARPA Fund	\$3,678,887	\$404,210	\$40,035
General Capital Improvements	\$15,139,435	\$3,074,600	\$503,712
Other Governmental Funds	\$40,378,735	\$2,862,518	\$930,111
Total Expenditures	\$346,721,736	\$32,989,582	\$5,059,085
(b) Expenditures Percentage by Land Use	90.11	8.57	1.31

In Sum			
	Residential	Commercial/ Industrial	Agriculture/ Open Space
Gap (Expenditures-Revenues)	-\$81,897,352	\$70,104,643	\$4,360,949
COCS Ratio (Expenditures/Revenues)	1.309	0.320	0.537
Balanced Budget COCS Ratio ((b)/(a))	1.284	0.314	0.527

## SECTION 4: RESULTS

Since there was a negative fund balance generated in FY 2022, an additional scenario (termed a balanced-budget COCS ratio) was created in which this fund balance is financed in the same proportion as existing FY 2022 revenues by land use.<sup>10</sup> These COCS ratios are computed by dividing the percentages of total expenditure by land use by the percentage of total revenue by land use. These calculations result in slightly lower COCS ratios of 1.284, 0.314, and 0.527 respectively.

These residential and industrial/commercial balanced budget COCS ratios are similar to those found in recent national studies. Kotchen and Schulte (2009) showed that the national average COCS ratios for 125 studies was 1.18 for residential, 0.44 for commercial/industrial, and 0.50 for agriculture/open space. Residential and agriculture/open space averages are slightly lower than the Albemarle County results, while commercial/industrial space is slightly higher.

**Table 4.2** shows four scenarios that demonstrate the sensitivity of the results to changing some of the underlying accounting parameters used in the study.

The first scenario assumes that federal and state revenues are not available to fund FY 2022 activities but that the county would make up the shortfall by levying additional taxes, fees, fines, etc. in proportion to the composition of FY 2022 local revenues to fund the gap. Removing state and federal aid (categorical and non-categorical) raises the residential COCS ratio to 1.358 and lowers the commercial/industrial and agriculture/open space land use ratios to 0.282 and 0.481 respectively. Thus, removing these intergovernmental transfers, which disproportionately benefit residential land uses results in much higher commercial/industrial and agriculture/open space burdens. This result occurs because the vast majority of state and federal revenues are earmarked for programs—such as education and social services—that benefit households.

The second shows the effect of using total assessed values rather than taxable values (which reflect land use value tax deferments) as scenarios vary for agriculture/open space real property valuation methods. The effect of using these values decreases the agriculture/open space ratio to 0.390 because substantially higher property tax revenue bonuses are generated for agriculture/open space land use.

The third scenario examines the sensitivity of the results to the public safety land use assignments. These assignments were based on police, fire, and EMS incident reporting data that may have overrepresented agriculture/open space service utilization due to incidents that occurred at private dwellings on the agriculture/open space property rather than on the farm or open space. Instead of using Albemarle County land use assignments, the average assignments

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<sup>10</sup> This “normalizing” adjustment is routinely reported in COCS studies (DeBoer 2010; Thorvaldson and Seidl 2009; Edwards and Jackson-Smith 2001).

## SECTION 4: RESULTS

for two other regional county studies (Fauquier County and Clarke County) Police (1.2 percent) and Fire/EMS (1.5 percent) values were substituted for the Albemarle Police (1.9 percent) and Fire/EMS (7.1 percent) values. This decreased the agriculture/open space ratio to 0.359.

The final scenario credits the agriculture/open space category with the assessed values of residential dwellings on these properties. This provides an alternative way of adjusting for the possible limitations of the public safety land use incidence data. In effect, if public safety usage attributable to dwellings is being assigned to agriculture/open space, the agriculture/open space properties should also be credited with the tax revenues that result from a likely source of this additional service demand. This decreased the agriculture/open space ratio to .377.

**Table 4.2 Albemarle County Cost of Community Services Additional Budget Scenarios**

Scenario	Residential	Commercial/ Industrial	Agriculture/ Open Space
Remove Federal and State Revenues	1.358	0.282	0.481
Remove Use Value Assessment	1.323	0.314	0.391
Adjust Public Safety Land Use Assignments to Regional Benchmark	1.285	0.324	0.359
Add Dwellings to Ag/Open Space Land Use	1.342	0.314	0.377



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## APPENDIX A. ALBEMARLE COUNTY LAND USE ALLOCATION METHODS

This appendix describes how many of the major expenditure and revenue budget items were allocated to each land use category.

Real property taxes were assigned using data from a real property tax file provided by the County Assessor. Land Use allocations are based on taxable property values (which takes into consideration use value deferments among other things) by zoning category (Residential Single Family Urban, Residential Single Family Suburban, Residential Multiple Family, Commercial and Industrial, Agricultural: 20-100 acres, and Agricultural: >100 acres). The categories are based on state property class codes mandated by §58.1-208 of the Code of Virginia for local assessment purposes. The first three residential categories were assigned to residential land use, Commercial and Industrial to commercial/industrial land use, and Agricultural (20-100 and >100 acres) to agricultural/open space land use. In calculating agricultural tax values, the home improvement values were not included, but the value of other improvements (e.g., other farm-related structures such as barns and silos) were. **Table A.1** below shows the assessed and taxable values assigned to each land use category.

# APPENDIX A: ALBEMARLE COUNTY LAND USE ALLOCATION METHODS

**Table A.1. Allocation of Real Property Taxes by Land Use**

Property Class	Assessment	Taxable Value	Residential	Commercial/ Industrial	Agriculture/ Open Space
Residential Single Family Urban	\$9,482,205,950	\$9,473,825,450	\$9,473,825,450		
Residential Single Family Suburban	\$6,941,951,892	\$6,770,419,192	\$1,264,662,300		
Residential Multiple Family	\$1,264,662,300	\$1,264,662,300	\$6,770,419,192		
Commercial and Industrial	\$2,990,776,835	\$2,969,797,935		\$2,969,797,935	
Agricultural					
Agricultural (20-100 acres)	\$2,601,219,549				
Agricultural (>100 acres)	\$1,286,283,531				
Total Agricultural	\$3,887,503,080				
<i>less land use adjustment</i>	<i>-\$1,356,133,400</i>				
<i>equals adjusted ag value</i>	<i>\$2,531,369,680</i>				
<i>Farmhouses</i>	<i>\$1,566,400,500</i>	<i>\$1,566,400,500</i>	<i>\$1,566,400,500</i>		
Final ag land value	\$964,969,180	\$964,969,180			\$964,969,180
<b>Total</b>		<b>\$23,010,074,557</b>	<b>\$19,075,307,442</b>	<b>\$2,969,797,935</b>	<b>\$964,969,180</b>
<b>Land Use Percentage</b>			<b>82.90%</b>	<b>12.91%</b>	<b>4.19%</b>

## APPENDIX A: ALBEMARLE COUNTY LAND USE ALLOCATION METHODS

Another major category of tax revenue—personal property taxes—was assigned to land uses using data from the personal property file tabulated by the Chief of Revenue Administration. Personal property items were assigned to land use categories based on estimated taxes paid.

**Table A.2. Allocation of Personal Property Taxes by Land Use**

Personal Property Category	Tax	Residential	Commercial/Industrial	Agriculture/Open Space
Vehicles (including trucks)	\$27,035,546	\$22,458,550	\$4,576,996	\$0
Motorcycles and mopeds	\$210,350	\$208,138	\$2,212	\$0
Motor homes, boats, and trailers	\$1,328,727	\$1,328,727	\$0	\$0
Machinery and Tools	\$999,250	\$0	\$999,250	0
Tangible Business Property	\$3,738,686	\$0	\$3,738,686	\$0
Aircraft	\$299,083	\$0	\$299,083	\$0
Manufactured homes	\$110,951	\$110,951	\$0	\$0
<b>Total</b>	<b>\$33,722,592</b>	<b>\$24,106,366</b>	<b>\$9,616,227</b>	<b>\$0</b>
<b>Land Use Percentage</b>		<b>71.48%</b>	<b>28.52%</b>	<b>0.00%</b>

The real property breakdown (82.90 percent residential, 12.91 percent commercial/industrial, 4.19 percent agricultural/open space) served as a fallback ratio for many budget items when other information was not available. Within the land use allocation calculation tables reported in Appendix C, these items are identified as “Fallback Real Property.”

Many budget items were allocated to an individual land use exclusively. In these cases, the allocation method is described as “Residential” (all residential), “Commercial/Industrial” (all commercial/industrial), or “Agriculture/Open Space” (all agriculture/open space). These assignments were based on information obtained from department directors and staff about the purpose of particular expenditures or descriptions of the purposes of specific programs and grants. In some instances, a department director directly made the assessment/assignment. Examples of expenditures categorized “Residential” include Voter Registration & Elections, Regional Jail, and the Parks and Recreation Department. Exclusively “Agriculture/Open space”

## APPENDIX A: ALBEMARLE COUNTY LAND USE ALLOCATION METHODS

expenditures include the ACE program (the county's easement purchase program). Although Cooperative Extension services are commonly associated with agriculture, the county appropriation was used primarily for family/consumer services, such as consumer horticultural programming, according to the unit director. These service expenditures were assigned to residential land use.

Local option sales taxes were assigned mainly to commercial/industrial land use. The vast majority of local option sales tax revenues are distributed to localities on a point-of-sale basis and largely would not be collected without local stores. However, local option sales taxes for non-store retailers with a nexus in Virginia and now local option sales taxes for remote sellers that meet certain transaction thresholds are reimbursed to localities. This latter change occurred because of the 2018 U.S. Supreme Court decision *South Dakota v. Wayfair* and amendments to Virginia Code §§ 58.1-601 and 58.1-602 enacted during the 2019 General Assembly session. As a result of the *Wayfair* decision and Virginia legislation, *Wayfair* influenced sales represent approximately 2.5 percent of taxable sales. It is assumed that all remote sales (those for enterprises with and without nexus) represent 5 percent of Albemarle County sales and result from the presence of consumers rather than brick-and-mortar retail stores. Thus, 95 percent of sales are assigned to the commercial/industrial land use and the remaining 5 percent remote sales to the residential land use.

This assignment method is more similar to the assumption made in a North Carolina Cost of Community Services study (Renkow 2008) that assigns North Carolina sales taxes entirely to the local commercial sector. It differs from standard AFT methodology that identifies some retail purchases as business purchases (i.e., "machinery, equipment and supplies, professional equipment, service establishment equipment and hotels, motels, and tourist camps") and the remainder as residential (American Farmland Trust 1999, 2003a, 2003b, 2005).

Public safety items (Fire/ Emergency Medical Services and Police Department) were assigned on the basis of public safety (Fire/EMS and police) incident reporting system data. The Police Department furnished a Case Statistics report that provided a breakdown of cases by location characteristics (e.g. residence/home, shopping mall, farm facility). These cases were assigned to the most relevant land use using this descriptive locational information. For Fire/EMS, incident report data that identified the geographical coordinates and/or street addresses was geocoded by the Albemarle County GIS department and assigned to land use categories based on a land use layer. Fire/EMS expenditures and related revenues were allocated to land uses using fire/EMS land use allocations while EMS was allocated using their respective land use allocations.

The Sheriff's Office assignments were made on the basis of core responsibilities of the office, which include courtroom security, prisoner transportation, and civil process. The percentage of effort for these functions is based on a Joint Legislative Audit and Review Commission study (JLARC 1990) that found current and recommended staffing for court security at 60 percent of staffing and civil process

## APPENDIX A: ALBEMARLE COUNTY LAND USE ALLOCATION METHODS

at 40 percent of staffing. It was assumed that court staffing was 50 percent of workload, prisoner transport 10 percent of workload, and civil process as 40 percent of workload. Prisoner transport and civil process was assigned to the residential land use category. Court security was assigned to residential and commercial/industrial land uses based on court land use assignments for the Circuit Court, District Court, and Juvenile and Domestic Relations Court weighted by workload statistics from the Albemarle County Sheriff's Office 2022 Annual Report.

Because of lack of readily available information on land use characteristics of Community Development revenues and expenditures, fallback ratios were generally used. However, several revenues were identified with particular land uses including subdivision plat fees (residential) and home business zoning fees (commercial). Economic development was assigned to commercial/industrial. Soil and Water Conservation District and Cooperative Extension Program allocations were assigned to land use categories based on estimates provided by those agencies for program responsibilities in Albemarle County funded by earmarked county funding during the fiscal year.

Judicial areas (i.e., Circuit Court, District Court, Commonwealth Attorney), County Attorney, and Clerk of Court budgets items were allocated to land uses using information drawn from Circuit and District Court Caseload statistics for FY 2022 in combination with sampled records from the District Court and Circuit Court Online Case Information Civil and Criminal Justice Case Reports.<sup>11</sup> In order to more easily characterize the types of plaintiffs and defendants involved in criminal complaints and litigation, samples of weekly records were drawn for the weeks of September 20-24, 2021; October 11-15, 2021; December 6-10, 2021; and March 21-25, 2022. Court plaintiffs and defendants were identified as individuals, businesses, or farms based on information in the case records. For Circuit court activities, Circuit Court cases were used to make the land use allocations. For District Court activities, District Court cases were used. Cases which involved the Commonwealth Attorney were used to estimate effort expended on land use categories for the Commonwealth Attorney's Office.

For estimating Clerk of Court services by land use, a hybrid method was used. The Clerk of Court staffs four service areas (Land Record Division, Probate Division, and Criminal and Civil Court Divisions). Land Record Division activities were assumed to be proportional to real property taxable value allocations. Probate and Criminal Court were assigned to residential land uses. Civil Court Division-related activities assumed the same land use allocations as Circuit Court. These land use allocations were then weighted by their respective staff FTEs by service area (50% Land Records, 10% Probate, 20% Criminal Court, and 20% Civil Court) to obtain the overall Clerk of Court distribution of land use effort (90.5% residential, 7.3% commercial/industrial, and 2.1% agricultural/open space).

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<sup>11</sup> This information can be found at the Virginia Judicial System website (<https://www.courts.state.va.us/>) under "Case Status and Information."



## **APPENDIX B. LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURE BY ITEM FOR FISCAL YEAR 2022**

## APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Table B.1 Revenue Allocation Factors and Allocation Method**

### Table Totals

<b>Total Expenditures</b>	<b>\$377,338,642 (FY22 Actual)</b>
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### General Fund

	<b>FY22 Actual</b>	<b>Residential</b>	<b>Commercial/ Industrial</b>	<b>Agriculture/ Open Space</b>	<b>Allocation Method</b>
<b>Property Taxes</b>					
Real estate	\$186,361,154	0.829	0.129	0.042	Real Property
Public service	\$5,278,816	0.000	1.000	0.000	Commercial/Industrial
Mobile homes	\$87,327	1.000	0.000	0.000	Residential
Personal property	\$35,841,366	0.715	0.285	0.000	Personal Property
Machinery and tools	\$738,031	0.000	1.000	0.000	Commercial/Industrial
Delinquent taxes	\$2,054,864	0.789	0.176	0.034	General Property Taxes
Penalties interest, and fees	\$2,361,469	0.789	0.176	0.034	General Property Taxes
<b>Total General Property Taxes</b>	<b>\$232,723,027</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Other Local Taxes</b>					
Sales tax	\$22,446,273	0.050	0.950	0.000	Sales Tax Factor
Consumer utility tax	\$4,303,672	0.829	0.129	0.042	Fallback Real Property
Utility consumption tax	\$347,846	0.829	0.129	0.042	Fallback Real Property
Business license	\$15,465,177	0.000	1.000	0.000	Commercial/industrial
Vehicle registration	\$4,008,964	0.832	0.168	0.000	Automotive Personal Property
Bank franchise	\$1,396,559	0.000	1.000	0.000	Commercial/industrial
Clerk fees	\$3,834,859	0.905	0.074	0.021	Clerk of Court Hybrid Method
Cigarette tax	\$392,591	0.000	1.000	0.000	Commercial/Industrial
Transient occupancy	\$1,286,177	0.000	1.000	0.000	Commercial/Industrial
Food and beverage tax	\$10,217,608	0.000	1.000	0.000	Commercial/Industrial
Penalty & interest	\$278,400	0.829	0.129	0.042	Fallback Real Property
<b>Total Other Local Taxes</b>	<b>\$63,978,126</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Permits, Privilege Fees, and Regulatory Licenses</b>					
Inspection-related fees					
Building permit Fees	\$2,339,765	0.829	0.129	0.042	Fallback Real Property
Zoning inspections	\$40,408	0.829	0.129	0.042	Fallback Real Property
Other development fees					
Zoning fees: Home business	\$2,491	0.000	1.000	0.000	Commercial/Industrial
Zoning fees: miscellaneous	\$21,472	0.829	0.129	0.042	Fallback Real Property
Zoning map amendments (ZMAs)	\$37,795	0.829	0.129	0.042	Fallback Real Property
Environmental permit fees	\$0	0.829	0.129	0.042	Fallback Real Property
Sign permits	\$5,808	0.829	0.129	0.042	Fallback Real Property
VESCP fees	\$826	0.829	0.129	0.042	Fallback Real Property
Erosion control permits	\$77,958	0.829	0.129	0.042	Fallback Real Property
Bond inspections	\$21,110	0.829	0.129	0.042	Fallback Real Property
Zoning flood hazard overlay	\$670	0.829	0.129	0.042	Fallback Real Property
Groundwater assessments	\$12,676	0.829	0.129	0.042	Fallback Real Property
Special use fees	\$19,915	0.829	0.129	0.042	Fallback Real Property
Site plan fees	\$100,808	0.829	0.129	0.042	Fallback Real Property
Subdivision plat fees	\$71,401	1.000	0.000	0.000	Residential

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Variance fees	\$568	0.829	0.129	0.042	Fallback Real Property
ARB intake	\$18,099	0.829	0.129	0.042	Fallback Real Property
Road/Street fees	\$13,601	0.829	0.129	0.042	Fallback Real Property
VSMP permit and inspection fee	\$240,966	0.829	0.129	0.042	Fallback Real Property
VSMP inspection fees	\$9,751	0.829	0.129	0.042	Fallback Real Property
Planning fees: miscellaneous	\$7,496	0.829	0.129	0.042	Fallback Real Property
Development fees	\$299,228	0.829	0.129	0.042	Fallback Real Property
Animal license	\$63,060	1.000	0.000	0.000	Residential
Land use	\$47,625	0.000	0.000	1.000	Agriculture/Open Space
Fire rescue services	\$113,665	0.627	0.302	0.071	EMS and Fire Incident Reports
Courts	\$38,317	0.943	0.057	0.000	Circuit and District Court case Statistics
Other permits and fees	\$130	0.829	0.129	0.042	Fallback Real Property
<b>Total Permits, Privilege Fees, and Regulatory Licenses</b>	<b>\$3,605,608</b>				
<b>Fines and Forfeitures</b>	<b>\$310,213</b>	0.829	0.129	0.042	Fallback Real Property
<b>Use of money and property</b>	<b>\$1,476,624</b>	0.000	1.000	0.000	Commercial/Industrial
<b>Miscellaneous</b>	<b>\$754,684</b>	0.829	0.129	0.042	Fallback Real Property

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Charges for Services</b>					
Administration	\$100	0.829	0.129	0.042	Fallback Real Property
Judicial	\$483,364	0.884	0.116	0.000	Circuit and District Court Case Statistics
Public safety	\$3,296,707	0.634	0.317	0.048	EMS Incident Reports
Parks & recreation	\$280,282	1.000	0.000	0.000	Residential
Community development					
Technology surcharge	\$104,931	0.829	0.129	0.042	Fallback Real Property
Other charges	\$9,241	0.829	0.129	0.042	Fallback Real Property
Public notice reimbursement	\$23,854	0.829	0.129	0.042	Fallback Real Property
Postage reimbursement	\$7,163	0.829	0.129	0.042	Fallback Real Property
Other/miscellaneous	\$14,521	0.829	0.129	0.042	Fallback Real Property
<b>Total Charges for Services</b>	<b>\$4,220,164</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Recovered costs</b>					
J&D Court (City share)	\$243,479	1.000	0.000	0.000	Residential
Ivy Creek (City share)	\$7,706	1.000	0.000	0.000	Residential
Charlottesville share	\$33,603	0.829	0.129	0.042	Fallback Real Property
Greene share	\$25,440	0.829	0.129	0.042	Fallback Real Property
Admin fees: Scottsville VLF	\$298	0.631	0.319	0.050	Scottsville Real Property
Administration fees: ABBA	\$2,913	1.000	0.000	0.000	Residential
Administration fees: BRJDC	\$75,459	1.000	0.000	0.000	Residential
Administration fees: ECC	\$144,258	0.598	0.358	0.044	Police, Fire, and EMS Incident Reports
Administration fees: CACVB	\$31,063	0.000	1.000	0.000	Commercial/Industrial
Administration fees: Towe Park	\$6,081	1.000	0.000	0.000	Residential
Administration fees: PRFA	\$842	0.000	0.000	1.000	Agriculture/Open Space
Administration fees: Firearms	\$4,047	1.000	0.000	0.000	Residential
CATEC payroll	\$12,000	1.000	0.000	0.000	Residential
Grants admin fee	\$82,416	0.829	0.129	0.042	Fallback Real Property
Tech licensing-schools	\$127,813	1.000	0.000	0.000	Residential
Recovered costs: ACPS	\$94,099	1.000	0.000	0.000	Residential
Other recovered costs	\$29,274	0.829	0.129	0.042	Fallback Real Property

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Prior year recovery	\$389	0.829	0.129	0.042	Fallback Real Property
Insurance recoveries - Police	\$126,247	0.569	0.411	0.019	Police Dept. Case Statistics
Insurance recoveries - Fire Rescue	\$345,977	0.627	0.302	0.071	EMS and Fire Incident Reports
Insurance recoveries - Public Works	\$13,697	0.829	0.129	0.042	Fallback Real Property
Insurance recoveries - Community Development	\$1,691	0.829	0.129	0.042	Fallback Real Property
Insurance recoveries - Non-Departmental	\$10,747	0.829	0.129	0.042	Fallback Real Property
<b>Total Recovered Costs</b>	<b>\$1,419,539</b>				



APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Intergovernmental**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Contribution from School Board</b>	<b>\$41,183</b>	1.000	0.000	0.000	Residential
<b>Commonwealth</b>					
Payments in lieu of taxes	\$179,295	0.000	1.000	0.000	Commercial/Industrial
Non-categorical Aid					
Games of skill	\$14,400	1.000	0.000	0.000	Residential
Mobile home titling	\$61,506	1.000	0.000	0.000	Residential
Motor vehicle rental tax	\$789,515	0.000	1.000	0.000	Commercial/Industrial
Motor vehicle carrier tax	\$1,546	0.000	1.000	0.000	Commercial/Industrial
Personal property tax relief	\$14,960,670	1.000	0.000	0.000	Residential
Rolling stock tax	\$101,941	0.000	1.000	0.000	Commercial/Industrial
Telecommunications	\$3,303,753	0.829	0.129	0.042	Fallback Real Property
Shared expenses					
Commonwealth attorney	\$710,408	1.000	0.000	0.000	Commonwealth Attorney Case Statistics
Clerk of circuit court	\$501,920	0.905	0.074	0.021	Clerk of Court Hybrid Method
Sheriff	\$711,733	0.977	0.023	0.000	Sheriff's Office Workload Estimation
Registrar	\$101,817	1.000	0.000	0.000	Residential

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Intergovernmental**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Department of finance & budget	\$478,014	0.789	0.176	0.034	Property Tax Revenues or Local Revenues
Categorical aid					
Social services	\$2,852,210	1.000	0.000	0.000	Residential
Police department	\$2,234,053	0.569	0.411	0.019	Police Dept. Case Statistics
Fire & rescue					
EMS Funds	\$193,213	0.634	0.317	0.048	EMS Incident Reports
Fire Service Program	\$398,289	0.627	0.302	0.071	Fire Incident Reports
Clerk of circuit court	\$77,931	0.905	0.074	0.021	Clerk of Court Hybrid Method
SPCA sterilization fund	\$2,843	1.000	0.000	0.000	Residential
Misc. state revenue					
Misc. Commonwealth Attorney revenue	\$1,801	1.000	0.000	0.000	Commonwealth Attorney Court Case Statistics
Dept of Conservation and Recreation	\$5,614	0.000	0.000	1.000	Agriculture/Open Space
Police training	\$3,000	0.569	0.411	0.019	Police Dept. Case Statistics
<b>Total Commonwealth</b>	<b>\$27,685,472</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Intergovernmental**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Federal Government</b>					
Payments in lieu of taxes-fed	\$43,498	0.829	0.129	0.042	Fallback Real Property
Categorical aid					
Social services	\$7,479,125	1.000	0.000	0.000	Residential
Grants					
FEMA reimbursement of prior year expenditures	\$14,243	0.627	0.302	0.071	EMS and Fire Incident Reports
ARP Act	\$35,525	0.829	0.129	0.042	Fallback Real Property
<b>Total Federal Government</b>	<b>\$7,572,391</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Federal/State Grants Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Federal/State Grants Fund</b>					
Use of money and property	\$1,149	0.829	0.129	0.042	Fallback Real Property
Miscellaneous	\$822,815	0.829	0.129	0.042	Fallback Real Property
Recovered costs	\$117,002	0.829	0.129	0.042	Fallback Real Property
Intergovernmental					
Contribution from School Board	\$2,100,000	1.000	0.000	0.000	Residential
Commonwealth	\$7,889,543	0.944	0.050	0.006	Federal/State Fund Expenditure Assignment
Federal government	\$5,282,185	0.944	0.050	0.006	Federal/State Fund Expenditure Assignment
<b>Total Federal/State Grants Fund</b>	<b>\$16,212,694</b>				

**CARES Act and ARPA Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>CARES Act and ARPA Fund</b>					
Intergovernmental					
Federal government	\$4,123,132	0.892	0.098	0.010	Cares Act Expenditures Assignment
<b>Total CARES Act and ARPA Fund</b>	<b>\$4,123,132</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>General Capital Improvements</b>					
Use of money and property	\$34,979	0.829	0.129	0.042	Fallback Real Property
Miscellaneous					
Misc. revenue for Ivy Road sidewalk	\$493,351	1.000	0.000	0.000	Residential
Willow Glenn proffer for Ivy Road sidewalk	\$50,000	1.000	0.000	0.000	Residential
Misc. revenue for Rio/Avon, Rte 250 sidewalk	\$1,244,636	1.000	0.000	0.000	Residential
Avon Park proffer for Rio/Avon, Rte 250 sidewalk	\$64,596	1.000	0.000	0.000	Residential
Avinity proffer for Rio/Avon, Rte 250 sidewalk	\$122,413	1.000	0.000	0.000	Residential
Old Trail proffer for Western Park (Phase 1)	\$280,000	1.000	0.000	0.000	Residential
Recovered costs	\$6,790,999	0.829	0.129	0.042	Fallback Real Property
Intergovernmental					
Commonwealth					
VDOT Revenue - Berkmar Bike Ped Project	\$14,920	1.000	0.000	0.000	Residential
VDOT Revenue - NIFI - The Square Project	\$9,815	0.000	1.000	0.000	Commercial/Industrial

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

VDOT Revenue - Commonwealth & Dominion Sidewalk Project	\$17,907	1.000	0.000	0.000	Residential
VDOT Revenue - Ivy Road Sidewalk Project	\$381,141	1.000	0.000	0.000	Residential
VDOT Revenue - Rio, Avon, Rt 250 Sidewalk Project	\$580,421	1.000	0.000	0.000	Residential
Federal Government					
Safe Routes to School - NIFI Albemarle-Jouett-Greer	\$24,900	1.000	0.000	0.000	Residential
Safe Routes to School - NIFI Cale Elementary	\$239,050	1.000	0.000	0.000	Residential
<b>Total General Capital Improvements</b>	<b>\$10,349,128</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Other Governmental Funds**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Special Revenue</b>					
Other local taxes (Tourism Fund)	\$1,929,213	0.000	1.000	0.000	Commercial/Industrial
Permits, privilege fees and regulatory licenses	\$20,509	0.943	0.057	0.000	Circuit and District Court case Statistics
Charges for services (Old Crozet School Fund)	\$68,998	0.000	1.000	0.000	Commercial/Industrial
<b>Debt Service</b>					
Intergovernmental					
Commonwealth (School Debt Service Fund)	\$383,558	1.000	0.000	0.000	Residential
Federal government	\$80,155	1.000	0.000	0.000	Residential
<b>Storm Water Control</b>					
Use of money and property	\$14,290	0.829	0.129	0.042	Fallback Real Property
Charges for services	\$12,989	0.829	0.129	0.042	Fallback Real Property
Intergovernmental					
Commonwealth	\$356,945	0.829	0.129	0.042	Fallback Real Property
<b>Total Other Governmental Funds</b>	<b>\$2,866,657</b>				

## APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Table B.2 Expenditure Allocation Factors and Allocation Method**

### Table Totals

<b>Total Expenditures</b>	<b>\$384,770,403 (FY22 Actual)</b>
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### General Fund

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Administration</b>					
Board of Supervisors	\$849,554	0.829	0.129	0.042	Fallback Real Property
County Executive	\$3,772,862	0.829	0.129	0.042	Fallback Real Property
Human Resources	\$1,391,440	0.829	0.129	0.042	Fallback Real Property
County Attorney	\$1,258,500	0.829	0.129	0.042	Fallback Real Property
Finance & Budget	\$7,410,883	0.829	0.129	0.042	Fallback Real Property
Information Technology	\$4,573,039	0.829	0.129	0.042	Fallback Real Property
Voter Registration & Elections	\$987,734	1.000	0.000	0.000	Residential
Other general government	\$39,685	0.829	0.129	0.042	Fallback Real Property
<b>Total Administration</b>	<b>\$20,283,697</b>				



APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Judicial</b>					
Circuit court	\$152,705	0.954	0.046	0.000	Circuit Court Case Statistics
General district court	\$25,390	0.874	0.126	0.000	District Court Case Statistics
Magistrate	\$4,802	1.000	0.000	0.000	Residential
Juvenile and domestic relations court	\$127,769	1.000	0.000	0.000	Residential
Clerk of the circuit court	\$1,036,768	0.905	0.074	0.021	Clerk of Court Hybrid Method
Sheriff	\$3,112,867	0.977	0.023	0.000	Sheriff's Office Workload Estimation
Commonwealth attorney	\$1,794,071	1.000	0.000	0.000	Commonwealth Attorney Court Case Statistics
<b>Total Judicial</b>	<b>\$6,254,372</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Public Safety</b>					
Police department	\$20,516,038	0.569	0.411	0.019	Police Dept. Case Statistics
Fire and rescue services	\$19,690,828	0.627	0.302	0.071	EMS and Fire Incident Reports
Regional jail	\$4,000,291	1.000	0.000	0.000	Residential
Inspections	\$1,484,236	1.000	0.000	0.000	Residential
Blue Ridge Juvenile Detention Center	\$544,658	1.000	0.000	0.000	Residential
Cville-Albemarle SPCA	\$652,393	1.000	0.000	0.000	Residential
Emergency Communications Center	\$3,058,829	0.598	0.358	0.044	Police, Fire, and EMS Incident Reports
Va. Juvenile Community Crime Control Act	\$52,231	1.000	0.000	0.000	Residential
<b>Total Public Safety</b>	<b>\$49,999,504</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Public Works</b>					
Sanitation and waste removal	\$47,531	0.829	0.129	0.042	Fallback Real Property
Maintenance of buildings and grounds	\$5,650,509	0.829	0.129	0.042	Fallback Real Property
Rivanna Solid Waste Authority	\$1,703,124	0.690	0.310	0.000	Charlottesville/Albemarle Municipal Solid Waste Disposed
Town of Scottsville	\$60,000	0.631	0.319	0.050	Scottsville Real Property
<b>Total Public Works</b>	<b>\$7,461,164</b>				
<b>Health and Welfare</b>					
Family services	\$1,436,735	1.000	0.000	0.000	Residential
Contribution human development	\$5,197,462	1.000	0.000	0.000	Residential
Social services	\$14,215,644	1.000	0.000	0.000	Residential
<b>Total Health and Welfare</b>	<b>\$20,849,841</b>				
<b>Education</b>					
Appropriation to public school system	\$159,350,640	1.000	0.000	0.000	Residential
<b>Total Education</b>	<b>\$159,350,640</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Parks, Recreation and Cultural</b>					
Parks and recreation department	\$3,157,930	1.000	0.000	0.000	Residential
Towe park	\$216,941	1.000	0.000	0.000	Residential
Regional library	\$4,717,255	1.000	0.000	0.000	Residential
Cville/Albemarle Conv. Visitors Bureau	\$606,281	0.000	1.000	0.000	Commercial/Industrial
Cultural agencies and festivals					
Jefferson School African American Heritage Center	\$10,000	0.000	1.000	0.000	Commercial/Industrial
Charlottesville Band	\$8,000	0.000	1.000	0.000	Commercial/Industrial
Paramount Theater	\$2,500	0.000	1.000	0.000	Commercial/Industrial
Virginia Discovery Museum	\$2,500	0.000	1.000	0.000	Commercial/Industrial
Virginia Festival of the Book	\$10,000	0.000	1.000	0.000	Commercial/Industrial
Virginia Film Festival	\$10,000	0.000	1.000	0.000	Commercial/Industrial
The Front Porch	\$2,500	0.000	1.000	0.000	Commercial/Industrial
Sin Barreras - Sabroso Festival	\$2,500	0.000	1.000	0.000	Commercial/Industrial
Charlottesville Symphony Society	\$2,500	0.000	1.000	0.000	Commercial/Industrial
Live Arts	\$2,500	0.000	1.000	0.000	Commercial/Industrial
<b>Total Parks, Recreation and Cultural</b>	<b>\$8,751,407</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Community Development</b>					
Planning and community development	\$5,977,848	0.829	0.129	0.042	Fallback Real Property
Office of economic development	\$727,715	0.000	1.000	0.000	Commercial/Industrial
Revenue sharing agreement-- Charlottesville City	\$15,411,834	0.745	0.255	0.000	Real Property Charlottesville
Soil and water conservation district	\$143,259	0.200	0.000	0.800	Thomas Jefferson Soil & Water Conservation District Estimate
Cooperative extension program	\$347,021	0.810	0.000	0.190	Cooperative Extension Estimate
Contributions to other agencies					
Central VA Partnership for Economic Development	\$54,861	0.000	1.000	0.000	Commercial/Industrial
Central Va. Small Business Development Center	\$36,000	0.000	1.000	0.000	Commercial/Industrial
Virginia Career Works-- Piedmont Region	\$16,458	0.500	0.500	0.000	Residential and Commercial/Industrial
Cent. Shenandoah Planning District Commission	\$6,140	0.829	0.129	0.042	Fallback Real Property
Charlottesville Area Transit	\$1,000,000	1.000	0.000	0.000	Residential
Jaunt	\$2,179,308	1.000	0.000	0.000	Residential

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Regional Transit Partnership	\$68,750	1.000	0.000	0.000	Residential
<b>Total Community Development</b>	<b>\$25,969,194</b>				
<b>Reserve for Contingencies</b>	<b>\$1,179,255</b>	0.829	0.129	0.042	Fallback Real Property

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Federal/State Grants Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Federal/State Grants Fund</b>					
General government administration (County executive)	\$106,447	0.829	0.129	0.042	Fallback Real Property
Judicial administration (Commonwealth attorney)	\$2,268	1.000	0.000	0.000	Commonwealth Attorney Court Case Statistics
Public safety					
Police department	\$1,359,999	0.569	0.411	0.019	Police Dept. Case Statistics
Fire-Rescue	\$914,318	0.627	0.302	0.071	EMS and Fire Incident Reports
Health and welfare	\$11,219,602	1.000	0.000	0.000	Residential
Parks, recreation and cultural	\$25,000	1.000	0.000	0.000	Residential
Community development					
Planning and community development	\$5,105	0.829	0.129	0.042	Fallback Real Property
Contribution	\$300,000	0.829	0.129	0.042	Fallback Real Property
Housing programs	\$3,726,348	1.000	0.000	0.000	Residential
<b>Total Federal/State Grants Fund</b>	<b>\$17,659,087</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**CARES Act and ARPA Fund**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>CARES Act and ARPA Fund</b>					
General government administration (finance)	\$96,886	0.829	0.129	0.042	Fallback Real Property
Judicial administration (Sheriff's office)	\$41,984	0.977	0.023	0.000	Sheriff's Office Workload Estimation
Public safety					
Police department	\$363,170	0.569	0.411	0.019	Police Dept. Case Statistics
Fire and rescue services	\$409,813	0.627	0.302	0.071	EMS and Fire Incident Reports
Public works (General services)	\$190,810	1.000	0.000	0.000	Residential
Health and welfare	\$2,662,680	1.000	0.000	0.000	Residential
Parks, recreation and cultural (Convention and visitors bureau)	\$50,000	0.000	1.000	0.000	Commercial/Industrial
Community development					
Economic development	\$67,430	0.000	1.000	0.000	Commercial/Industrial
Broadband	\$240,359	1.000	0.000	0.000	Residential
<b>Total CARES Act and ARPA Fund</b>	<b>\$4,123,132</b>				



APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>General Capital Improvements</b>					
Education--public school system	\$300,000	1.000	0.000	0.000	Residential
Debt service					
Interest and fiscal charges	\$258,821	0.829	0.129	0.042	Fallback Real Property
Capital projects					
ACE Program	\$9,000	0.000	0.000	1.000	Agriculture/Open Space
GIS Project	\$36,145	0.829	0.129	0.042	Fallback Real Property
ECC Integrated Pub Safety Tech	\$169,115	0.598	0.358	0.044	Police, Fire, and EMS Incident Reports
ECC Regional 800 MHz Communication	\$848,975	0.598	0.358	0.044	Police, Fire, and EMS Incident Reports
Berkmar Bike Ped Improvements	\$37,875	1.000	0.000	0.000	Residential
City-County Owned Facil M/R	\$225,633	0.829	0.129	0.042	Fallback Real Property
COB McIntire Windows Replacement	\$1,244,628	0.829	0.129	0.042	Fallback Real Property
Courts Facilities Addition/Ren	\$1,539,366	0.943	0.057	0.000	Circuit and District Court case Statistics
Eastern Ave Bridge Prelim Study	\$92,552	0.829	0.129	0.042	Fallback Real Property
Project Management Services	\$1,088,204	0.829	0.129	0.042	Fallback Real Property

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Administrative Services	\$460,775	0.829	0.129	0.042	Fallback Real Property
NIFI - Alb-Jouett-Greer	\$26,006	1.000	0.000	0.000	Residential
NIFI - Cale ES	\$437,073	1.000	0.000	0.000	Residential
NIFI - The Square	\$19,630	0.000	1.000	0.000	Commercial/Industrial
Sidewalk, Commonwealth & Domin	\$35,815	1.000	0.000	0.000	Residential
Sidewalk, Ivy Rd (Rt 250 West)	\$1,126,600	1.000	0.000	0.000	Residential
Sidewalk, Rio, Avon, Rt 250	\$2,030,472	1.000	0.000	0.000	Residential
Reas Ford/Earlsville Crossing	\$54,136	0.829	0.129	0.042	Fallback Real Property
Old Lynchburg Ped Improvements	\$41,042	0.829	0.129	0.042	Fallback Real Property
County-Owned Facilities M/R	\$1,329,485	0.829	0.129	0.042	Fallback Real Property
Ivy Landfill Remediation	\$567,000	0.690	0.310	0.000	Charlottesville/Albemarle Municipal Solid Waste Disposed
Regional Firearms Training Ctr	\$39,600	0.569	0.411	0.019	Police Dept. Case Statistics
Southern Convenience Center	\$84	1.000	0.000	0.000	Residential
ACFR Apparatus Replacement	\$2,178,459	0.627	0.302	0.071	Fire incident reports
FR Mobile Data Computers Repl	\$45,321	0.627	0.302	0.071	Fire incident reports

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Pantops Public Safety Station	\$53,637	0.627	0.302	0.071	Fire incident reports
Volunteer Facilities Maint Pilo	\$253,000	0.627	0.302	0.071	Fire incident reports
Cty Server Infrastructure Upgr	\$429,265	0.829	0.129	0.042	Fallback Real Property
Moore's Creek Septage Receiving	\$109,441	0.829	0.129	0.042	Fallback Real Property
Biscuit Run Park	\$45,204	1.000	0.000	0.000	Residential
City-County Owned Parks M/R	\$184,290	1.000	0.000	0.000	Residential
County Owned Parks M/R	\$300,605	1.000	0.000	0.000	Residential
Western Park (Phase 1)	\$280,000	1.000	0.000	0.000	Residential
Parks Crowdfunding Project	\$6,295	1.000	0.000	0.000	Residential
Police County 800Mhz Radio Rep	\$1,799,770	0.569	0.411	0.019	Police Dept. Case Statistics
Police Mobile Data Comp Repl	\$406,279	0.569	0.411	0.019	Police Dept. Case Statistics
Police Patrol Video Cameras Re	\$108,150	0.569	0.411	0.019	Police Dept. Case Statistics
Senior Center at Belvedere	\$500,000	1.000	0.000	0.000	Residential
<b>Total General Capital Improvements</b>	<b>\$18,717,746</b>				

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Other Governmental Funds**

	FY22 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
<b>Special Revenue</b>					
Public works	\$89,041	0.829	0.129	0.042	Fallback Real Property
Community development	\$202,832	0.829	0.129	0.042	Fallback Real Property
<b>Debt Service</b>					
Principal payments					
General	\$19,397,607	0.829	0.129	0.042	Fallback Real Property
School	\$16,683,952	1.000	0.000	0.000	Residential
Interest and fiscal charges					
General	\$2,424,755	0.829	0.129	0.042	Fallback Real Property
School	\$5,308,543	1.000	0.000	0.000	Residential
<b>Storm Water Control</b>					
Capital projects	\$64,634	0.829	0.129	0.042	Fallback Real Property
<b>Total Other Governmental Funds</b>	<b>\$44,171,364</b>				

# APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Table B.3 Revenue Allocations by Land Use Category**

## Table Totals

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Total Revenues</b>	<b>\$264,824,385</b>	<b>\$103,094,225</b>	<b>\$9,420,033</b>
<b>Percentage Land Use</b>	<b>70.18</b>	<b>27.32</b>	<b>2.50</b>

## General Fund

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Property Taxes</b>			
Real estate	\$154,493,037	\$24,052,724	\$7,815,393
Public service	\$0	\$5,278,816	\$0
Mobile homes	\$87,327	\$0	\$0
Personal property	\$25,620,957	\$10,220,409	\$0
Machinery and tools	\$0	\$738,031	\$0
Delinquent taxes	\$1,621,894	\$362,628	\$70,342
Penalties interest, and fees	\$1,863,896	\$416,736	\$80,838
<b>Total General Property Taxes</b>	<b>\$183,687,110</b>	<b>\$41,069,344</b>	<b>\$7,966,573</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Other Local Taxes</b>			
Sales tax	\$1,122,314	\$21,323,959	\$0
Consumer utility tax	\$3,567,736	\$555,454	\$180,482
Utility consumption tax	\$288,364	\$44,895	\$14,588
Business license	\$0	\$15,465,177	\$0
Vehicle registration	\$3,335,179	\$673,785	\$0
Bank franchise	\$0	\$1,396,559	\$0
Clerk fees	\$3,471,712	\$282,736	\$80,411
Cigarette tax	\$0	\$392,591	\$0
Transient occupancy	\$0	\$1,286,177	\$0
Food and beverage tax	\$0	\$10,217,608	\$0
Penalty & interest	\$230,793	\$35,932	\$11,675
<b>Total Other Local Taxes</b>	<b>\$12,016,097</b>	<b>\$51,674,873</b>	<b>\$287,156</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Permits, Privilege Fees, and Regulatory Licenses</b>			
Inspection-related fees			
Building permit Fees	\$1,939,661	\$301,982	\$98,122
Zoning inspections	\$33,498	\$5,215	\$1,695
Other development fees			
Zoning fees: Home business	\$0	\$2,491	\$0
Zoning fees: miscellaneous	\$17,800	\$2,771	\$900
Zoning map amendments (ZMAs)	\$31,332	\$4,878	\$1,585
Environmental permit fees	\$0	\$0	\$0
Sign permits	\$4,815	\$750	\$244
VESCP fees	\$685	\$107	\$35
Erosion control permits	\$64,627	\$10,062	\$3,269
Bond inspections	\$17,500	\$2,725	\$885
Zoning flood hazard overlay	\$555	\$86	\$28
Groundwater assessments	\$10,508	\$1,636	\$532
Special use fees	\$16,509	\$2,570	\$835
Site plan fees	\$83,570	\$13,011	\$4,228
Subdivision plat fees	\$71,401	\$0	\$0
Variance fees	\$471	\$73	\$24

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
ARB intake	\$15,004	\$2,336	\$759
Road/Street fees	\$11,276	\$1,755	\$570
VSMP permit and inspection fee	\$199,760	\$31,100	\$10,105
VSMP inspection fees	\$8,083	\$1,259	\$409
Planning fees: miscellaneous	\$6,214	\$967	\$314
Development fees	\$248,060	\$38,620	\$12,549
Animal license	\$63,060	\$0	\$0
Land use	\$0	\$0	\$47,625
Fire rescue services	\$71,269	\$34,353	\$8,043
Courts	\$36,119	\$2,198	\$0
Other permits and fees	\$108	\$17	\$5
<b>Total Permits, Privilege Fees, and Regulatory Licenses</b>	<b>\$2,951,885</b>	<b>\$460,962</b>	<b>\$192,761</b>
<b>Fines and Forfeitures</b>	<b>\$257,166</b>	<b>\$40,038</b>	<b>\$13,009</b>
<b>Use of money and property</b>	<b>\$0</b>	<b>\$1,476,624</b>	<b>\$0</b>
<b>Miscellaneous</b>	<b>\$625,632</b>	<b>\$97,403</b>	<b>\$31,649</b>



APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Charges for Services</b>			
Administration	\$83	\$13	\$4
Judicial	\$427,279	\$56,085	\$0
Public safety	\$2,091,107	\$1,045,854	\$159,746
Parks & recreation	\$280,282	\$0	\$0
Community development			
Technology surcharge	\$86,988	\$13,543	\$4,400
Other charges	\$7,661	\$1,193	\$388
Public notice reimbursement	\$19,775	\$3,079	\$1,000
Postage reimbursement	\$5,938	\$924	\$300
Other/miscellaneous	\$12,038	\$1,874	\$609
<b>Total Charges for Services</b>	<b>\$2,931,152</b>	<b>\$1,122,564</b>	<b>\$166,448</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Recovered costs</b>			
J&D Court (City share)	\$243,479	\$0	\$0
Ivy Creek (City share)	\$7,706	\$0	\$0
Charlottesville share	\$27,857	\$4,337	\$1,409
Greene share	\$21,090	\$3,283	\$1,067
Admin fees: Scottsville VLF	\$188	\$95	\$15
Administration fees: ABBA	\$2,913	\$0	\$0
Administration fees: BRJDC	\$75,459	\$0	\$0
Administration fees: ECC	\$86,203	\$51,642	\$6,413
Administration fees: CACVB	\$0	\$31,063	\$0
Administration fees: Towe Park	\$6,081	\$0	\$0
Administration fees: PRFA	\$0	\$0	\$842
Administration fees: Firearms	\$4,047	\$0	\$0
CATEC payroll	\$12,000	\$0	\$0
Grants admin fee	\$68,323	\$10,637	\$3,456
Tech licensing-schools	\$127,813	\$0	\$0
Recovered costs: ACPS	\$94,099	\$0	\$0
Other recovered costs	\$24,268	\$3,778	\$1,228
Prior year recovery	\$323	\$50	\$16

## APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

### General Fund

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Insurance recoveries - Police	\$71,873	\$51,950	\$2,424
Insurance recoveries - Fire Rescue	\$216,931	\$104,566	\$24,481
Insurance recoveries - Public Works	\$11,355	\$1,768	\$574
Insurance recoveries - Community Development	\$1,402	\$218	\$71
Insurance recoveries - Non-Departmental	\$8,910	\$1,387	\$451
<b>Total Recovered Costs</b>	<b>\$1,112,318</b>	<b>\$264,774</b>	<b>\$42,447</b>

### Intergovernmental

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Contribution from School Board</b>	<b>\$41,183</b>	<b>\$0</b>	<b>\$0</b>

<b>Commonwealth</b>			
Payments in lieu of taxes	\$0	\$179,295	\$0
Non-categorical Aid	\$0	\$0	\$0
Games of skill	\$14,400	\$0	\$0
Mobile home titling	\$61,506	\$0	\$0

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Intergovernmental**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Motor vehicle rental tax	\$0	\$789,515	\$0
Motor vehicle carrier tax	\$0	\$1,546	\$0
Personal property tax relief	\$14,960,670	\$0	\$0
Rolling stock tax	\$0	\$101,941	\$0
Telecommunications	\$2,738,805	\$426,399	\$138,549
Shared expenses			
Commonwealth attorney	\$710,408	\$0	\$0
Clerk of circuit court	\$454,390	\$37,006	\$10,524
Sheriff	\$695,200	\$16,533	\$0
Registrar	\$101,817	\$0	\$0
Department of finance & budget	\$377,294	\$84,357	\$16,363
Categorical aid			
Social services	\$2,852,210	\$0	\$0
Police department	\$1,271,857	\$919,294	\$42,903
Fire & rescue			
EMS Funds	\$122,556	\$61,295	\$9,362
Fire Service Program	\$249,731	\$120,376	\$28,182
Clerk of circuit court	\$70,551	\$5,746	\$1,634
SPCA sterilization fund	\$2,843	\$0	\$0

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Intergovernmental**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Misc. state revenue			
Misc. Commonwealth Attorney revenue	\$1,801	\$0	\$0
Dept of Conservation and Recreation	\$0	\$0	\$5,614
Police training	\$1,708	\$1,234	\$58
<b>Total Commonwealth</b>	<b>\$24,687,746</b>	<b>\$2,744,537</b>	<b>\$253,190</b>

<b>Federal Government</b>			
Payments in lieu of taxes-fed	\$36,060	\$5,614	\$1,824
Categorical aid	\$0	\$0	\$0
Social services	\$7,479,125	\$0	\$0
Grants			
FEMA reimbursement of prior year expenditures	\$8,931	\$4,305	\$1,008
ARP Act	\$29,450	\$4,585	\$1,490
<b>Total Federal Government</b>	<b>\$7,553,565</b>	<b>\$14,504</b>	<b>\$4,322</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Federal/State Grants Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Federal/State Grants Fund</b>			
Use of money and property	\$953	\$148	\$48
Miscellaneous	\$682,112	\$106,197	\$34,506
Recovered costs	\$96,994	\$15,101	\$4,907
Intergovernmental			
Contribution from School Board	\$2,100,000	\$0	\$0
Commonwealth	\$7,444,045	\$397,215	\$48,283
Federal government	\$4,983,916	\$265,942	\$32,326
<b>Total Federal/State Grants Fund</b>	<b>\$15,308,020</b>	<b>\$784,603</b>	<b>\$120,071</b>

**CARES Act and ARPA Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>CARES Act and ARPA Fund</b>			
Intergovernmental			
Federal government	\$3,678,887	\$404,210	\$40,035
<b>Total CARES Act and ARPA Fund</b>	<b>\$3,678,887</b>	<b>\$404,210</b>	<b>\$40,035</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>General Capital Improvements</b>			
Use of money and property	\$28,998	\$4,515	\$1,467
Miscellaneous			
Misc. revenue for Ivy Road sidewalk	\$493,351	\$0	\$0
Willow Glenn proffer for Ivy Road sidewalk	\$50,000	\$0	\$0
Misc. revenue for Rio/Avon, Rte 250 sidewalk	\$1,244,636	\$0	\$0
Avon Park proffer for Rio/Avon, Rte 250 sidewalk	\$64,596	\$0	\$0
Avinity proffer for Rio/Avon, Rte 250 sidewalk	\$122,413	\$0	\$0
Old Trail proffer for Western Park (Phase 1)	\$280,000	\$0	\$0
Recovered costs	\$5,629,725	\$876,481	\$284,793
Intergovernmental			
Commonwealth			
VDOT Revenue - Berkmar Bike Ped Project	\$14,920	\$0	\$0
VDOT Revenue - NIFI - The Square Project	\$0	\$9,815	\$0
VDOT Revenue - Commonwealth & Dominion Sidewalk Project	\$17,907	\$0	\$0
VDOT Revenue - Ivy Road Sidewalk Project	\$381,141	\$0	\$0
VDOT Revenue - Rio, Avon, Rt 250 Sidewalk Project	\$580,421	\$0	\$0

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Federal Government			
Safe Routes to School - NIFI Albemarle-Jouett-Greer	\$24,900	\$0	\$0
Safe Routes to School - NIFI Cale Elementary	\$239,050	\$0	\$0
<b>Total General Capital Improvements</b>	<b>\$9,172,057</b>	<b>\$890,811</b>	<b>\$286,260</b>



APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Other Governmental Funds**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Special Revenue</b>			
Other local taxes (Tourism Fund)	\$0	\$1,929,213	\$0
Permits, privilege fees and regulatory licenses (Courthouse maintenance fund)	\$19,333	\$1,176	\$0
Charges for services (Old Crozet School Fund)	\$0	\$68,998	\$0
<b>Debt Service</b>			
Intergovernmental			
Commonwealth (School Debt Service Fund)	\$383,558	\$0	\$0
Federal government	\$80,155	\$0	\$0
<b>Storm Water Control</b>			
Use of money and property	\$11,846	\$1,844	\$599
Charges for services	\$10,768	\$1,676	\$545
Intergovernmental	\$0	\$0	\$0
Commonwealth	\$295,907	\$46,069	\$14,969
<b>Total Other Governmental Funds</b>	<b>\$801,567</b>	<b>\$2,048,977</b>	<b>\$16,113</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

Table B.4 Expenditure Allocations by Land Use Category

**Table Totals**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Total Expenditures</b>	<b>\$346,721,736</b>	<b>\$32,989,582</b>	<b>\$5,059,085</b>
<b>Percentage Land Use</b>	<b>90.11</b>	<b>8.57</b>	<b>1.31</b>

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Administration</b>			
Board of Supervisors	\$704,279	\$109,648	\$35,628
County Executive	\$3,127,695	\$486,945	\$158,222
Human Resources	\$1,153,501	\$179,586	\$58,353
County Attorney	\$1,043,294	\$162,428	\$52,777
Finance & Budget	\$6,143,608	\$956,486	\$310,789
Information Technology	\$3,791,041	\$590,220	\$191,779
Voter Registration & Elections	\$987,734	\$0	\$0
Other general government	\$32,899	\$5,122	\$1,664
<b>Total Administration</b>	<b>\$16,984,050</b>	<b>\$2,490,436</b>	<b>\$809,211</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Judicial</b>			
Circuit court	\$145,684	\$7,021	\$0
General district court	\$22,195	\$3,195	\$0
Magistrate	\$4,802	\$0	\$0
Juvenile and domestic relations court	\$127,769	\$0	\$0
Clerk of the circuit court	\$938,590	\$76,439	\$21,739
Sheriff	\$3,040,558	\$72,309	\$0
Commonwealth attorney	\$1,794,071	\$0	\$0
<b>Total Judicial</b>	<b>\$6,073,669</b>	<b>\$158,964</b>	<b>\$21,739</b>
<b>Public Safety</b>			
Police department	\$11,679,875	\$8,442,173	\$393,989
Fire and rescue services	\$12,346,326	\$5,951,217	\$1,393,285
Regional jail	\$4,000,291	\$0	\$0
Inspections	\$1,484,236	\$0	\$0
Blue Ridge Juvenile Detention Center	\$544,658	\$0	\$0
Cville-Albemarle SPCA	\$652,393	\$0	\$0
Emergency Communications Center	\$1,827,848	\$1,095,010	\$135,971
Va. Juvenile Community Crime Control Act	\$52,231	\$0	\$0
<b>Total Public Safety</b>	<b>\$32,587,858</b>	<b>\$15,488,401</b>	<b>\$1,923,245</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Public Works</b>			
Sanitation and waste removal	\$39,403	\$6,135	\$1,993
Maintenance of buildings and grounds	\$4,684,261	\$729,284	\$236,964
Rivanna Solid Waste Authority	\$1,175,156	\$527,968	\$0
Town of Scottsville	\$37,834	\$19,138	\$3,028
<b>Total Public Works</b>	<b>\$5,936,653</b>	<b>\$1,282,525</b>	<b>\$241,986</b>
<b>Health and Welfare</b>			
Family services	\$1,436,735	\$0	\$0
Contribution human development	\$5,197,462	\$0	\$0
Social services	\$14,215,644	\$0	\$0
<b>Total Health and Welfare</b>	<b>\$20,849,841</b>	<b>\$0</b>	<b>\$0</b>
<b>Education</b>			
Appropriation to public school system	\$159,350,640	\$0	\$0
<b>Total Education</b>	<b>\$159,350,640</b>	<b>\$0</b>	<b>\$0</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Parks, Recreation and Cultural</b>			
Parks and recreation department	\$3,157,930	\$0	\$0
Towe park	\$216,941	\$0	\$0
Regional library	\$4,717,255	\$0	\$0
Cville/Albemarle Conv. Visitors Bureau	\$0	\$606,281	\$0
Cultural agencies and festivals	\$0	\$0	\$0
Jefferson School African American Heritage Center	\$0	\$10,000	\$0
Charlottesville Band	\$0	\$8,000	\$0
Paramount Theater	\$0	\$2,500	\$0
Virginia Discovery Museum	\$0	\$2,500	\$0
Virginia Festival of the Book	\$0	\$10,000	\$0
Virginia Film Festival	\$0	\$10,000	\$0
The Front Porch	\$0	\$2,500	\$0
Sin Barreras - Sabroso Festival	\$0	\$2,500	\$0
Charlottesville Symphony Society	\$0	\$2,500	\$0
Live Arts	\$0	\$2,500	\$0
<b>Total Parks, Recreation and Cultural</b>	<b>\$8,092,126</b>	<b>\$659,281</b>	<b>\$0</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Community Development</b>			
Planning and community development	\$4,955,624	\$771,532	\$250,692
Office of economic development	\$0	\$727,715	\$0
Revenue sharing agreement--Charlottesville City	\$11,483,598	\$3,928,236	\$0
Soil and water conservation district	\$28,652	\$0	\$114,607
Cooperative extension program	\$281,058	\$0	\$65,963
Contributions to other agencies			
Central VA Partnership for Economic Development	\$0	\$54,861	\$0
Central Va. Small Business Development Center	\$0	\$36,000	\$0
Virginia Career Works--Piedmont Region	\$8,229	\$8,229	\$0
Cent. Shenandoah Planning District Commission	\$5,090	\$792	\$257
Charlottesville Area Transit	\$1,000,000	\$0	\$0
Jaunt	\$2,179,308	\$0	\$0
Regional Transit Partnership	\$68,750	\$0	\$0
<b>Total Community Development</b>	<b>\$20,010,310</b>	<b>\$5,527,365</b>	<b>\$431,519</b>
<b>Reserve for Contingencies</b>	<b>\$977,600</b>	<b>\$152,201</b>	<b>\$49,454</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Federal/State Grants Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Federal/State Grants Fund</b>			
General government administration (County executive)	\$88,244	\$13,739	\$4,464
Judicial administration (Commonwealth attorney)	\$2,268	\$0	\$0
Public safety			
Police department	\$774,254	\$559,628	\$26,117
Fire-Rescue	\$573,286	\$276,337	\$64,695
Health and welfare	\$11,219,602	\$0	\$0
Parks, recreation and cultural	\$25,000	\$0	\$0
Community development			
Planning and community development	\$4,232	\$659	\$214
Contribution	\$248,699	\$38,720	\$12,581
Housing programs	\$3,726,348	\$0	\$0
<b>Total Federal/State Grants Fund</b>	<b>\$16,661,933</b>	<b>\$889,082</b>	<b>\$108,072</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**CARES ACT and ARPA Fund**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>CARES Act and ARPA Fund</b>			
General government administration (finance)	\$80,318	\$12,505	\$4,063
Judicial administration (Sheriff's office)	\$41,009	\$975	\$0
Public safety			
Police department	\$206,754	\$149,441	\$6,974
Fire and rescue services	\$256,956	\$123,859	\$28,998
Public works (General services)	\$190,810	\$0	\$0
Health and welfare	\$2,662,680	\$0	\$0
Parks, recreation and cultural (Convention and visitors bureau)	\$0	\$50,000	\$0
Community development			
Economic development	\$0	\$67,430	\$0
Broadband	\$240,359	\$0	\$0
<b>Total CARES Act and ARPA Fund</b>	<b>\$3,678,887</b>	<b>\$404,210</b>	<b>\$40,035</b>



APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>General Capital Improvements</b>			
Education--public school system	\$300,000	\$0	\$0
Debt service			
Interest and fiscal charges	\$214,562	\$33,405	\$10,854
Capital projects			
ACE Program	\$0	\$0	\$9,000
GIS Project	\$29,964	\$4,665	\$1,516
ECC Integrated Pub Safety Tech	\$101,057	\$60,540	\$7,517
ECC Regional 800 MHz Communication	\$507,317	\$303,919	\$37,739
Berkmar Bike Ped Improvements	\$37,875	\$0	\$0
City-County Owned Facil M/R	\$187,050	\$29,121	\$9,462
COB McIntire Windows Replacement	\$1,031,795	\$160,638	\$52,196
Courts Facilities Addition/Ren	\$1,451,065	\$88,301	\$0
Eastern Ave Bridge Prelim Study	\$76,725	\$11,945	\$3,881
Project Management Services	\$902,119	\$140,449	\$45,636
Administrative Services	\$381,981	\$59,470	\$19,323
NIFI - Alb-Jouett-Greer	\$26,006	\$0	\$0
NIFI - Cale ES	\$437,073	\$0	\$0
NIFI - The Square	\$0	\$19,630	\$0

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Sidewalk, Commonwealth & Domin	\$35,815	\$0	\$0
Sidewalk, Ivy Rd (Rt 250 West)	\$1,126,600	\$0	\$0
Sidewalk, Rio, Avon, Rt 250	\$2,030,472	\$0	\$0
Reas Ford/Earlsville Crossing	\$44,879	\$6,987	\$2,270
Old Lynchburg Ped Improvements	\$34,024	\$5,297	\$1,721
County-Owned Facilities M/R	\$1,102,141	\$171,590	\$55,754
Ivy Landfill Remediation	\$391,230	\$175,770	\$0
Regional Firearms Training Ctr	\$22,544	\$16,295	\$760
Southern Convenience Center	\$84	\$0	\$0
ACFR Apparatus Replacement	\$1,365,913	\$658,402	\$154,144
FR Mobile Data Computers Repl	\$28,417	\$13,698	\$3,207
Pantops Public Safety Station	\$33,631	\$16,211	\$3,795
Volunteer Facilities Maint Pilo	\$158,633	\$76,465	\$17,902
Cty Server Infrastructure Upgr	\$355,860	\$55,403	\$18,002
Moores Creek Septage Receiving	\$90,726	\$14,125	\$4,590
Biscuit Run Park	\$45,204	\$0	\$0
City-County Owned Parks M/R	\$184,290	\$0	\$0
County Owned Parks M/R	\$300,605	\$0	\$0
Western Park (Phase 1)	\$280,000	\$0	\$0

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**General Capital Improvements**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Parks Crowdfunding Project	\$6,295	\$0	\$0
Police County 800Mhz Radio Rep	\$1,024,617	\$740,590	\$34,563
Police Mobile Data Comp Repl	\$231,297	\$167,181	\$7,802
Police Patrol Video Cameras Re	\$61,570	\$44,503	\$2,077
Senior Center at Belvedere	\$500,000	\$0	\$0
<b>Total General Capital Improvements</b>	<b>\$15,139,435</b>	<b>\$3,074,600</b>	<b>\$503,712</b>

APPENDIX B: LAND USE ALLOCATION OF ALBEMARLE COUNTY REVENUES AND EXPENDITURES FOR FY 2022

**Other Governmental Funds**

	Residential	Commercial/ Industrial	Agriculture/ Open Space
<b>Special Revenue</b>			
Public works	\$73,815	\$11,492	\$3,734
Community development	\$168,147	\$26,179	\$8,506
<b>Debt Service</b>			
Principal payments			
General	\$16,080,579	\$2,503,554	\$813,474
School	\$16,683,952	\$0	\$0
Interest and fiscal charges			
General	\$2,010,117	\$312,951	\$101,686
School	\$5,308,543	\$0	\$0
<b>Storm Water Control</b>			
Capital projects	\$53,581	\$8,342	\$2,711
<b>Total Other Governmental Funds</b>	<b>\$40,378,735</b>	<b>\$2,862,518</b>	<b>\$930,111</b>