

# COUNTY OF GLOUCESTER VIRGINIA

## ADOPTED BUDGET

**For the Fiscal Year ending June 30, 2012**



Cover photo and design by Leslie Sherwood Krom

**GLOUCESTER COUNTY, VIRGINIA**  
**BOARD OF SUPERVISORS**

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Brenda G. Garton  
County Administrator



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# County of Gloucester

County Administrator

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Gloucester, Virginia 23061

(804)693-4042

## MEMORANDUM

To: Gloucester County Board of Supervisors

From: Brenda G. Garton, County Administrator

Date: April 29, 2011

Subject: Adopted Budget for Fiscal Year 2011-2012

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I have enclosed the approved County budget for the fiscal year July 1, 2011 to June 30, 2012, which includes information on expected revenues and planned expenditures for each of the County's funds.

On Monday, April 11, 2011, a public hearing was held for comment on the proposed budget. This budget was adopted as amended at a meeting of the Board of Supervisors held on Thursday, April 26, 2011. This document sets forth a plan that enables the Board of Supervisors to examine demands for County funds, to anticipate revenue needs, and to make decisions about the priority of programs and level of services to be provided.

Difficult choices have been made in this budget. We are three years into extraordinarily difficult economic conditions. There are well known significant national and international trends that have real and immediate local impacts, and these have directly and indirectly affected the decisions of our residents and businesses. Our current economic situation limits the resources available to the County to finance the services that our residents have come to expect from their government. At the same time, they actually work to increase the demand for human services, public recreational facilities, social services, libraries, and public schools.

Balancing this budget has been a long arduous task, which has left no one satisfied, yet it has provided an impetus for a thorough examination of the need for services, of service levels, and a system for service delivery. This budget meets the County's basic needs in critical service areas, but it does not provide all the funds requested by County departments and agencies, the Gloucester County School Board, the Gloucester County Social Services Board, and local civic organizations.

The following are several highlights from this budget, and I ask that you review the budget for more information about these issues and other issues facing our County:

- The overall projected increase in all General Fund revenues is 1.6% when comparing FY 2011 Adopted Budget and FY 2012 Adopted Budget.
- No increases in the real estate tax rate of \$.58, the personal property tax rate of \$2.60, and the boat tax rate of \$1.00.

- No increase for calendar year 2011 in the ad valorem tax rate for the Gloucester Sanitary District #1, Gloucester Point Sanitary District, and all Mosquito Control districts of \$.01.
- The School Operating Fund budget is appropriated by categories, which is now required by the October 19, 2010 action of the Board of Supervisors.
- This budget includes no general salary increases or merit increases.
- Ten full time positions and one part time position are left frozen and unfunded in the General Fund.
- One full time position is being left frozen and unfunded in the Utility Fund.
- One part time position in the General Fund is proposed to be eliminated.
- Work on the emergency services communication system project is continued.

Total County Budget - \$107,684,671

The total County budget for all funds for FY 2012 is \$107,684,671, which is \$9,969,423 or 10.2% more than the current adopted budget. This increase is primarily driven by capital needs.

This budget is actually a combination of several parts that create the complete document. The General Fund includes all of the daily operating departments of the county, including the constitutional offices. The School Budget is next. A third fund is the School Cafeteria Budget, which is a separate budget of the schools funded with meal receipts as well as state and federal dollars. The Regional Special Education Budget is a regional program for students that require intensive special education services. Also included is the Social Services Budget, which is funded with federal, state and local dollars and administered by the Gloucester County Social Services Board. Next, you will find the Comprehensive Services Act (CSA). The Capital Budget is enclosed to show the major purchases and construction activities for the coming year. The Debt Service Budget is next, and this budget includes the funds needed for payment of the long-term debt of the county, which includes the school debt. Finally, you will see the various Enterprise Funds, which include the Utilities Budget, the Gloucester Sanitary District #1 Budget, the Gloucester Point Sanitary District Budget and the Mosquito Control Fund Budget.

The budget serves three purposes. First, it is a policy document, which represents the implementation of the Board's policy setting in the form of specific funding decisions. Second, the Board of Supervisors has the sole authority to set tax rates and authorize spending. This authority is exercised through approval of the annual operating budget. Finally, the budget is a financial planning tool through which the County ensures that the available sources of funds will be sufficient to meet the anticipated and unanticipated cost of providing services to County citizens over the coming year.

The largest single component of the County budget is the school division. The budget recommended for the school division's operations is \$52,041,345 or 48.3% of the total budget. Public safety is a high funding priority in that it comprises \$10,652,885 or 9.9% of the total budget. The third Board priority is addressing capital needs for both the County and the school division. The budgets for the Capital Fund and Debt Fund total \$18,562,397, which is 17.2% of the total budget.

These three priorities: education, public safety, and capital, total 75.4% of the total County budget.

General Fund Budget Summary - \$51,272,642

The General Fund serves as the primary operating fund from which nearly all County services receive all or most funding. Federal and State laws, for which budgetary control is always a challenge, mandate many areas of the County's operations.

The FY 2012 General Fund budget is \$804,711 or 1.6% higher than the FY 2011 adopted budget, and it is balanced with a real estate tax rate of \$.58, a personal property tax rate of \$2.60, and a boat tax rate of \$1.00.

The FY 2012 budget does not fully fund the School Board's request for local funding. In addition, the proposed budget does not fully fund resource needs identified by County departments and agencies to respond to service demands.

The County maintains a strong fund balance, which meets our cash flow needs and provides for a contingency fund for unanticipated expenditures. I estimate that the General Fund unrestricted/undesignated fund balance at June 30, 2011 will be \$11,007,023. This amount will be sufficient to cover any unexpected expenditures next year, as well as creating sufficient cash to carry us between real estate tax collections.

Details from the General Fund budget are summarized in the following information:

	FY 2011 <u>Adopted Budget</u>	FY 2012 <u>Adopted Budget</u>	<u>Dollar Change</u>	<u>% Change</u>
<u>Revenue:</u>				
Property Taxes	\$31,254,383	\$32,010,462	\$756,079	2.4%
Local Taxes	9,896,847	9,902,467	5,620	0.1%
Other Local Revenue	2,121,869	1,895,764	-226,105	-10.7%
Total Local Revenue	<u>\$43,273,099</u>	<u>\$43,808,693</u>	<u>\$535,594</u>	<u>1.2%</u>
State Revenue	\$6,914,013	\$7,014,679	\$100,666	1.5%
Federal Revenue	\$48,195	\$140,469	\$92,274	191.5%
Fund Balance Transfers	\$232,624	\$308,801	\$76,177	32.7%
Total General Fund Revenue	<u><u>\$50,467,931</u></u>	<u><u>\$51,272,642</u></u>	<u><u>\$804,711</u></u>	<u><u>1.6%</u></u>
<u>Expenditures:</u>				
General & Financial Administration	\$5,079,607	\$4,978,972	-\$100,635	-2.0%
Judicial Administration	1,621,284	1,554,093	-67,191	-4.1%
Public Safety	10,786,995	10,652,885	-134,110	-1.2%
Public Works	1,918,835	2,076,417	157,582	8.2%
Health & Welfare	573,628	592,811	19,183	3.3%
Education	533,980	543,202	9,222	1.7%
Parks, Recreation, & Cultural	1,938,765	1,971,632	32,867	1.7%
Community Development	842,574	828,737	-13,837	-1.6%
Civic Contributions	263,170	325,995	62,825	23.9%
Transfers to Schools	20,709,596	20,556,082	-153,514	-0.7%
Transfers to Social Services	740,281	782,517	42,236	5.7%
Transfers to CSA	518,391	670,000	151,609	29.2%
Transfers to Capital	112,000	364,924	252,924	225.8%
Transfers to Debt Service	4,828,825	4,894,375	65,550	1.4%
Transfers to Utility Fund	0	480,000	480,000	100.0%
Total General Fund Expenditures	<u><u>\$50,467,931</u></u>	<u><u>\$51,272,642</u></u>	<u><u>\$804,711</u></u>	<u><u>1.6%</u></u>

School Budget - \$52,041,345

On October 19, 2010, the Board of Supervisors changed the appropriation methodology for the FY 2012 School Operating Fund budget from lump sum appropriation to categorical appropriation.

This budget includes a local transfer of \$20,556,082, which is 40.2% of all General Fund revenues adjusted down by the General Fund transfers for capital projects. This amount is \$112,947 less than requested by the School Board.

Cafeteria Budget - \$2,239,314

This budget is contained in the overall budget document, but no general funds are used to support it. Meal charges, as well as state and federal funds, pay for these expenditures, details of which are enclosed for your review.

Regional Special Education Fund Budget - \$735,373

The Middle Peninsula Regional Special Education Program is a regional program for students that require intensive special education services under the category of multiple disabilities, severe disabilities, or autism. Students from the Town of West Point, Middlesex County, Mathews County, and Gloucester County participate in the program if their special education needs cannot be met in other special education programs within their respective divisions.

Gloucester County serves as the fiscal agent for this program, and the majority of the funding is obtained from the participating school divisions.

Social Services Budget - \$3,251,396

The county will spend \$782,517 as our portion of the social services budget. This is an increase of \$42,236 or 5.7% over the current year. This amount also reflects a reduction of \$30,000 from the budget request adopted by the Social Services Board. Details of this budget are enclosed.

Comprehensive Services Act Budget - \$1,553,000

This budget includes funds from the state and local dollars to pay for citizens covered by this act. Previously the School Board, Social Services, and other agencies provided these individuals services. State law now requires that we separate this funding and provide these services directly. The county will spend \$670,000 for this responsibility next year and details of this budget are enclosed.

Capital Improvements Budget - \$13,668,022

The Gloucester County Capital Improvements Plan Advisory Committee was formed at the direction of the County Administrator. The CIP Committee was charged with recommending a five-year (FY 2012-2016) plan for Board of Supervisors consideration. The CIP Committee attempted to balance the considerable amounts of money required for projects, within the current debt policies of the County, with the needs of competing demands for capital investment.

The capital projects budget for next year is \$13,668,022; and, it includes several recommendations of the CIP Committee for FY 2012.

Debt Service Budget - \$4,894,375

The budget for debt service expenditures is \$4,894,375, which is an increase of \$65,550 from last year. This increase can be attributed to a refunding by the Virginia Public School Authority, which was distributed in the form of a one-time credit against the July 2010 debt service payment.

Details of the balances due at June 30, 2011, on VPSA, literary loans and general County debt are included in the appendix.

Sanitary Districts – \$39,305

The county has two legally constituted sanitary districts; the Gloucester Courthouse Sanitary District and the Gloucester Point Sanitary District. These areas were created to provide utility services to the most densely populated areas of the county before we developed our county utility system.

Utilities Budget - \$5,644,450

The budget for the Utility Fund is \$5,644,450 which represents a modest increase of 1.6% or \$87,802 over the current adopted budget. Usually an enterprise operation is funded from revenues generated from services provided to its customers; but this budget does include a transfer from the General Fund of \$480,000.

A Consent Special Order issued under the authority of Virginia Code § 62.1-44.15(8a) between the State Water Control Board and the Hampton Roads Sanitation District, the cities of Chesapeake, Hampton, Newport News, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg; the counties of Gloucester, Isle of Wight, and York; the James City Service Authority; and the town of Smithfield for the purpose of resolving certain alleged violations of environmental laws and regulations. All parties have agreed to a two-phased approach to address the initiative: the first phase is principally a data collection, evaluation and plan development program and the second phase will implement long-term capacity enhancement and sewer rehabilitation plans.

To date, cumulative costs and encumbrances for the first phase of this Consent Special Order have totaled \$709,889, which are principally costs for data collection, evaluation, and plan development. Costs needed for the second phase, which will implement long-term capacity enhancement and sewer rehabilitation plans, are unknown at this time but estimated to be more than \$3,000,000. The Gloucester County Capital Improvements Plan Advisory Committee, which was formed at the direction of the County Administrator, has recommended that the General Fund borrow and provide the debt service requirements for \$7,000,000 in new debt. This new debt will address the requirements of the Consent Special Order as well as other capital repairs needed by the utility system, such as water treatment plant rehabilitation, emergency generators, upgrading electrical motor control center, and upgrading sewer pump stations.

This budget also includes setting aside one-half of the amount expected to be collected from connection fees, which are one-time revenues, as a means to begin accumulating funds to address future capital repairs and enhancements.

Finally, this budget includes funding for a previously vacant and frozen position of Assistant Utility Director.

Fire and Rescue Departments - \$1,643,124

As you remember, we now contribute a single line item amount to the two emergency service providers in the county: the Abingdon Fire and Rescue Department and the Gloucester Fire and Rescue Department. The funding levels recommended for the two departments are:

Gloucester Fire and Rescue	\$	821,562
Abingdon Fire and Rescue		<u>821,562</u>
Total	\$	1,643,124

Mosquito Control Budget - \$93,347

As the Board members know, we operate a limited mosquito control program during the warm months. This program consists of spraying from trucks in the areas that pay for these services. The areas of

the Abingdon and York Districts, east of Route 17, as well as several subdivisions, will pay an additional one cent of their real estate tax bill for this service.

Summary

We will continue to monitor economic conditions, trends, and revenue collections. I believe this budget represents a conservative estimate of the amounts necessary to continue the current level of service delivery and maintain County assets at a reduced but acceptable level for FY 2012. I would caution the Board that should economic conditions result in a trend of revenue collections less than those conservative estimates included in this budget, additional cost-saving measures might have to be taken during FY 2012. These measures would most likely be layoffs, furloughs, and other cost-saving measures considered but not recommended in presenting this proposed balanced budget to the Board.

## General Fund Revenue



## Fiscal Year 2011-2012 General Fund Revenue Summary

### General Property Taxes

General Property Taxes include revenues received from levies made on real and personal property owned as of January 1 by county residents and businesses.

The real property tax is by far the most important source of tax revenue for localities. Real estate property taxes on residential and business land and buildings are expressed as a rate per \$100 of assessed value, which is adopted by the Board of Supervisors for the calendar year during the budget process. The adopted tax rate is then applied to the values of individual property as of January 1 of the current calendar year.

Two processes, in accordance with statutes in the Virginia Code, determine real property values. New construction and subdivided property, created during the prior calendar year, are assessed based on market values established during the most recent reassessment expressed as a percentage of completion. Real property that existed as of January 1 during a year of general reassessment is assessed on the basis of market evaluation with those values remaining in effect as the basis for taxation until the next general reassessment and/or until such property is improved or subdivided.

Personal property taxes are assessed by classifications as permitted by statute in the Virginia Code. The rate(s) adopted during the annual budget process and applied in accordance with §58.1-3506 are separate from those classifications used for valuation purposes according to the classes outlined in §58.1-3503 and are not to be considered separate classes for rate purposes.

In accordance with the consensus of the Board of Supervisors in 2005, the Commissioner of the Revenue was instructed to assess all property at its actual fair market value. Depending upon the classification outlined in §58.1-3503, the Commissioner of the Revenue shall value most tangible personal property by means of a recognized pricing guide or as a percentage of original cost. As stated in §58.1-3503B, methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, it is consistent with requirements of this section, and may be reasonably expected to determine actual fair market value as determined by the Commissioner of the Revenue.

The State Corporation Commission, in conjunction with the Virginia Department of Taxation, establishes real and personal property tax values on property owned by regulated public utilities, which include electric, telephone, and water companies. Public service corporation real property cannot be assessed at a greater percentage of fair market value than other real property owned within the County. The Virginia Department of Taxation establishes annually a sales assessment ratio that is used to establish current market value on public service corporation real property. The Commissioner of the Revenue is then required annually to reflect those new values as established by the State Corporation Commission.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Real Estate Tax	24,156,430	24,123,347	(33,083)	-0.1%
Public Service	426,000	478,000	52,000	12.2%
Personal Property Tax	6,101,953	6,909,115	807,162	13.2%
Mobile Home	105,000	35,000	(70,000)	-66.7%
Penalties & Interest	465,000	465,000	0	0.0%
Total Property Taxes	31,254,383	32,010,462	756,079	2.4%

*Budget Comments:*

Much of the increase in personal property tax collections can be attributed to recapturing the lost vehicle value from 2009. The vehicle pricing guides in 2009 reflected large reductions in values of SUV's and pick-up trucks, but that lost value came back in 2010.

All tax rates will remain unchanged in this budget.

Other Local Taxes

Other local taxes include all taxes collected locally, other than real estate and personal property taxes. These rates vary and many are fixed or capped by state law (i.e. general sales taxes).

The County of Gloucester levies a 1% local sales tax as allowed by state law. These revenues are collected by the Commonwealth of Virginia Department of Taxation along with the 4% state sales and use tax.

The restructuring of local consumer taxes on telephones and other communication equipment took affect January 1, 2007. A new 5% communications and sales and use tax will be paid by customers of landline and wireless phones, satellite TV and radio services, and other communication services. This new sales tax also affects E-911 fees.

Business license taxes are charged per local ordinance to all businesses in the county, with varying amounts charged. On January 1, 2001, a new tax was imposed on consumers of electricity and natural gas in the Commonwealth. A local consumption tax was established to replace the local business license (gross receipts) tax levied against electric and gas suppliers.

Cable television franchise taxes are charged to the local cable TV firm, based on a percent of the gross return of the company.

Bank stock taxes represent revenue received from the tax imposed on bank deposits in the county, less certain allowable deductions.

The recordation taxes are fees levied for documents recorded at the Clerk's Office. Fees vary based on the type of document. The principal fee service is based on real estate transfers. Deeds of conveyance taxes are also collected in the Clerk's Office.

A four-percent meals and beverage tax was added effective February 1, 1997.

A four-percent lodging tax was added effective July 1, 2001; and the tax is collected from all hotel, motel, and campground customers in the county.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Local Sales Tax	3,669,347	3,669,347	0	0.0%
Communication Sales Tax	1,346,800	1,346,800	0	0.0%
Consumer Utility Tax	820,300	830,772	10,472	1.3%
Business License Tax	1,343,400	1,386,500	43,100	3.2%
Cable TV Franchise Tax	331,000	335,000	4,000	1.2%
Lodging Tax	110,000	110,000	0	0.0%
Meals Tax	1,664,000	1,660,000	(4,000)	-0.2%
Other Local Taxes	612,000	564,048	(47,952)	-7.8%
<b>Total Local Taxes</b>	<b>9,896,847</b>	<b>9,902,467</b>	<b>5,620</b>	<b>0.1%</b>

*Budget Comments:*

Sales tax revenue estimates are based on prior year's receipts and projected changes in retail sales based on historical trends and various economic forecasts. Local sales tax revenue account for 7.2% of the county's general fund budget.

The new local consumer taxes on telephones and other communication equipment took affect January 1, 2007. Our share of the receipts will be proportional to our percentage of the statewide total.

With the elimination of the local consumer utility tax on telecommunications, we will only collect a consumer utility tax on electric services.

Cable television franchise fees are budgeted at 5% of the gross return of the cable company. Based on a recommendation of the Cable Television Advisory Committee in 2004, a portion (2% of the 5% fee) of the gross return is being used to create and maintain a cable television studio. The cable television studio is to be used by the County and school division for broadcasting various public meetings. This budget recommends using less than the recommended amount of fees for the cable services program.

All the proceeds from the lodging tax have been used for tourism efforts since its inception. The offsetting expenditures are in the Tourism Department.

Licenses, Permits and Fees

This budget revenue source is derived from various permits, fees, and licenses required by local ordinances. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses and fees for zoning, plan review, land transfers, plat and land use.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>Total Permits &amp; Licenses</b>	<b>347,200</b>	<b>282,075</b>	<b>(65,125)</b>	<b>-18.8%</b>

*Budget Comments:*

Recovery in the local building activity has been slow to materialize.

### Fines & Forfeitures

This budget provides for revenue derived from fines collected locally and costs expended by the county and then recovered for various reasons.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Total Fines & Forfeitures	142,500	132,500	(10,000)	-7.0%

*Budget Comments:*

None.

### Revenue from Use of Money and Property

This budget provides for revenues earned by the county from investment of funds and the rental of property.

The County Treasurer invests funds that are available, but not needed for immediate disbursements. The investment of these funds is a priority, as are the appropriate steps to ensure liquidity of funds. Therefore, investments are made for periods ranging from a single weekend to 120 days.

Rent is received for multi-jurisdictional programs hosted by Gloucester County and space used by the State Health Department.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Total Use of Money & Property	144,548	144,446	(102)	-0.1%

*Budget Comments:*

Investment earnings are a function of interest rates and the amount of cash available for investment purposes.

### Charges for Services

Charges for services include all charges of various offices for programs operated by Gloucester County. This fund includes such items as library fines, fees for Community Education classes, and receipts from the operation of the concession stand at Gloucester Point Beach. The class fees charged by the Parks and Recreation office are a large item in this budget.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Landfill Contract	303,196	172,328	(130,868)	-43.2%
Other Charges	581,328	574,441	(6,887)	-1.2%
Total Charges for Services	884,524	746,769	(137,755)	-15.6%

*Budget Comments:*

This budget contains \$172,328 from projected landfill contract receipts, which is a decrease of \$130,868 from the current year. The landfill contract includes a credit for the amount of real estate taxes paid. In addition, amounts received from tipping fees have fallen with a decrease in the amount of trash coming into the landfill.

The County will no longer act as the fiscal agent for the VHDA Rental Assistance Program. That function was transferred to Bay Aging effective January 1, 2011.

Miscellaneous Revenues

Miscellaneous Revenues include various items that come into the county treasury during the year, but are not consistently present. These items include reimbursements from the State Health Department for janitorial services, sales of surplus county vehicles and equipment, and numerous other items.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Total Miscellaneous	210,494	229,751	19,257	9.1%

*Budget Comments:*

No comments.

Recovered Costs

The county is reimbursed for various costs.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Sheriff	232,094	247,623	15,529	6.7%
Jail	22,000	30,000	8,000	100.0%
Treasurer	40,000	51,000	11,000	27.5%
Probation	20,009	23,100	3,091	15.4%
Social Services	70,000	0	(70,000)	-100.0%
Demolition	8,500	8,500	0	0.0%
Total Recovered Costs	392,603	360,223	(32,380)	-8.2%

*Budget Comments:*

Extra duty overtime by the Sheriff's Department is billed to citizens and individuals requesting security. The amount to be billed to the Gloucester County school system for school resource officers is \$194,103. The offsetting expenditures for these amounts are in the budget for the Sheriff's Department.

The Sheriff operates a work release program for certain jail inmates using electronic monitoring. The County collects fees from the inmates that participate in this program.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County was asked to serve as Administrator and Fiscal Agent for the agency beginning July 1, 2006. While a grant will provide the majority of the funding needed for this activity, the other locality members may be required to contribute a portion.

The Treasurer uses the services of the Department of Motor Vehicles when collecting delinquent personal property taxes. DMV charges \$20 per occurrence per individual to withhold that person's ability to renew their vehicle registration. This DMV "stop" fee is repaid to the County by the taxpayer.

Each year the County prepares a Central Services Cost Allocation Plan, which uses federal and state guidelines to distribute various overhead costs of County functions used by social services. This information is transmitted to the Virginia Department of Social Services, and each year a portion of these indirect costs are returned to the County. While this recovery has been budgeted as local revenue, the appropriate recording of these funds are as federal revenue.

In addition, County Ordinance Section 5-16 provides for the recovery of costs from a property owner associated with demolishing an unsafe building, structure, or sign. A like amount of expenditure is shown in the Codes Compliance Department.

Revenue from the Commonwealth

This budget provides for revenue received from the Commonwealth of Virginia in three categories - Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. Non-Categorical Aid includes revenues, which are raised by the state and shared with the local governments. The use of such revenue is at the discretion of the local government. Shared expenses include revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. Categorical aid includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by local government.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Constitutional Officers	3,151,116	3,170,195	19,079	0.6%
Other Categorical Aid	695,571	663,223	(32,348)	-4.7%
Library	133,471	135,796	2,325	1.7%
Car Tax Reimbursement	2,778,639	2,778,639	0	0.0%
Non-Categorical Aid	155,216	266,826	111,610	71.9%
Total State Revenue	6,914,013	7,014,679	100,666	1.5%

*Budget Comments:*

The Commonwealth has converted the personal property tax relief program from a vehicle-based entitlement program to a block grant program with a statewide cap on disbursements to local governments.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County was asked to serve as Administrator and Fiscal Agent for the agency beginning July 1, 2006. A Department of Criminal Justice Services grant will provide the majority of the funding needed for this activity.

Revenue from the Federal Government

This budget provides for all money received in the General Fund from federal sources.

*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Federal Prisoners	10,000	0	(10,000)	-100.0%
V-STOP Prosecutor Grant	17,500	17,500	0	100.0%
Other	6,822	6,822	0	0.0%
Recovered Costs	0	116,147	116,147	100.0%
Federal Grants	13,873	0	(13,873)	-100.0%
Total Federal Revenue	48,195	140,469	92,274	191.5%

*Budget Comments:*

The Commonwealth Attorney's office has continued to receive a Department of Criminal Justice Services grant to provide funding for an attorney to assist with domestic violence cases.

Each year the County prepares a Central Services Cost Allocation Plan, which uses federal and state guidelines to distribute various overhead costs of County functions used by social services. This information is transmitted to the Virginia Department of Social Services, and each year a portion of these indirect costs are returned to the County.

Fund Balance

Fund Balance is used to support the county's activities between tax collections and other contingencies.

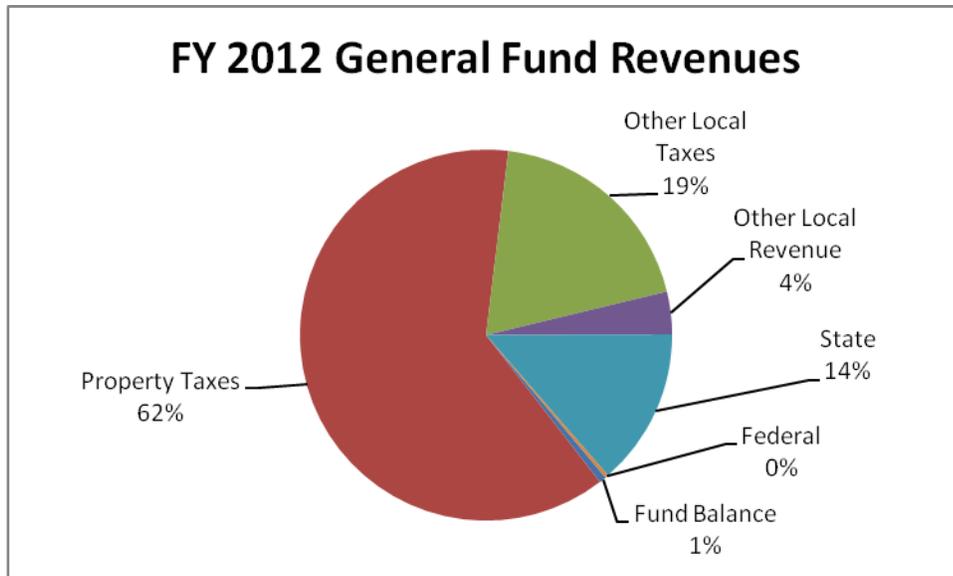
*Revenue Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Fund Balance-Asset	160,624	96,690	(63,934)	-39.8%
From Fund Balance	72,000	212,111	140,111	100.0%
Total Fund Balance	232,624	308,801	76,177	32.7%

*Budget Comments:*

As required, the county maintains a separate, restricted fund balance to account for revenues and expenditures relating to the Sheriff's and Commonwealth Attorney's Asset Forfeiture program. This budget includes the carry-over appropriation of fund balance to the Sheriff's Department and Commonwealth Attorney.

The use of \$74,000 from the operating reserve will be used to provide a one-time grant match for the Main Street project, which is funded through the Capital Fund.



## FY 2012 General Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>							
CURRENT REAL ESTATE	23,670,241	23,241,485	23,556,430	23,556,430	23,523,347	(33,083)	(0.1%)
DELINQUENT REAL ESTATE	450,000	626,013	600,000	600,000	600,000	0	0.0%
PUBLIC SERVICE CORP	426,000	478,540	426,000	426,000	478,000	52,000	12.2%
CURRENT PERS PROP	4,968,293	6,390,635	5,426,293	5,426,293	6,233,455	807,162	14.9%
DELINQUENT PERS PROP	675,660	560,681	675,660	675,660	675,660	0	0.0%
MOBILE HOME	105,000	85,856	105,000	105,000	35,000	(70,000)	(66.7%)
PENALTIES	290,000	295,451	325,000	325,000	325,000	0	0.0%
INTEREST	110,000	144,721	140,000	140,000	140,000	0	0.0%
Subtotal for Category	30,695,194	31,823,382	31,254,383	31,254,383	32,010,462	756,079	2.4%
<b>OTHER LOCAL TAXES</b>							
LOCAL SALES TAX	3,589,347	3,547,316	3,669,347	3,669,347	3,669,347	0	0.0%
COMMUNICATION SALES TAX	1,346,800	1,258,546	1,346,800	1,346,800	1,346,800	0	0.0%
CONSUMER UTILITY TAX	690,000	698,239	693,000	693,000	697,660	4,660	0.7%
ELECTRIC CONSUMPTION	127,300	130,999	127,300	127,300	133,112	5,812	4.6%
CONSUMER E911 TAX	0	0	0	0	0	0	0.0%
BUSINESS LICENSE TAX	1,293,400	1,384,024	1,343,400	1,343,400	1,386,500	43,100	3.2%
CABLE TV FRANCHISE TAX	310,000	341,561	331,000	331,000	335,000	4,000	1.2%
BANK STOCK TAX	120,000	183,901	120,000	120,000	140,000	20,000	16.7%
RECORDATION TAX	390,000	356,741	415,000	415,000	358,500	(56,500)	(13.6%)
DEEDS OF CONVEYANCE	72,000	75,517	77,000	77,000	65,548	(11,452)	(14.9%)
PROBATE TAX	0	0	0	0	0	0	0.0%
MEALS TAX	1,665,000	1,632,857	1,664,000	1,664,000	1,660,000	(4,000)	(0.2%)
LODGING TAX	105,000	118,003	110,000	110,000	110,000	0	0.0%
Subtotal for Category	9,708,847	9,727,704	9,896,847	9,896,847	9,902,467	5,620	0.1%
<b>PERMITS AND LICENSES</b>							
ANIMAL LICENSE	30,000	38,725	50,000	50,000	18,000	(32,000)	(64.0%)
DANGEROUS DOG LICENSE	200	0	100	100	100	0	0.0%
EXOTIC ANIMAL LICENSE	100	150	100	100	100	0	0.0%
LAND USE APPLICATION	500	1,480	500	500	500	0	0.0%
LAND TRANSFER FEE	500	1,203	500	500	500	0	0.0%
ZONING PERMITS-CONST	21,750	21,360	22,175	22,175	22,175	0	0.0%
ZONING PERMITS-BUS LIC	11,350	10,290	9,500	9,500	9,500	0	0.0%
SUBDIVISION PLAT FEE	3,000	4,760	3,000	3,000	3,000	0	0.0%
ZONING VAR/APPEALS	1,650	2,200	1,650	1,650	1,650	0	0.0%
SITE PLAN APPROVAL	10,000	8,629	5,400	5,400	5,400	0	0.0%
REZONING CODE AMEND	3,000	0	3,000	3,000	0	(3,000)	(100.0%)
CHES BAY PERMITS	5,125	0	5,125	5,125	0	(5,125)	(100.0%)
BUILDING PERMITS	230,000	179,043	230,000	230,000	205,000	(25,000)	(10.9%)
SOIL EROSION PERMITS	10,000	8,345	10,750	10,750	10,750	0	0.0%
WETLAND PERMITS	5,400	8,875	5,400	5,400	5,400	0	0.0%
Subtotal for Category	332,575	285,060	347,200	347,200	282,075	(65,125)	(18.8%)
<b>FINES AND FORFEITURES</b>							
FINES	204,000	120,484	142,000	142,000	132,000	(10,000)	(7.0%)

## FY 2012 General Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
PARKING FINES	500	320	500	500	500	0	0.0%
Subtotal for Category	204,500	120,804	142,500	142,500	132,500	(10,000)	(7.0%)
<b>USE OF MONEY AND PROPERTY</b>							
INTEREST-BANK DEPOSIT	80,000	103,863	50,000	50,000	50,000	0	0.0%
INTEREST-ASSET FORFEIT	1,500	1,675	2,000	2,000	200	(1,800)	(90.0%)
INTEREST-LGIP	75,000	1,434	450	450	450	0	0.0%
INTEREST-CIR CT CLERK	600	701	600	600	600	0	0.0%
RENTAL INCOME	4,800	6,240	3,000	3,000	4,000	1,000	33.3%
HEALTH DEPT RENTAL	88,281	89,690	88,498	88,498	89,196	698	0.8%
Subtotal for Category	250,181	203,603	144,548	144,548	144,446	(102)	(0.1%)
<b>CHARGES FOR SERVICES</b>							
CLERKS FEES	58,000	25,444	30,000	30,000	30,000	0	0.0%
COURTHOUSE MAINT FEES	16,000	16,582	17,700	17,700	17,700	0	0.0%
CIRCUIT CT JUDGE FEES	34,500	34,964	34,500	34,500	34,970	470	1.4%
CH SECURITY FEES	55,000	58,810	57,500	57,500	61,430	3,930	6.8%
JAIL FEES	8,300	6,384	6,100	6,100	7,050	950	15.6%
NON-CONSECUTIVE JAIL TIME	50	0	50	50	0	(50)	(100.0%)
PROBATION FEES	14,000	18,427	16,000	16,000	16,000	0	0.0%
SHERIFF FEES	6,000	4,839	6,000	6,000	7,060	1,060	17.7%
SPEC INVEST/HANDGUN	0	0	0	0	0	0	0.0%
SHERIFF SPEC INVEST FEES	15,000	13,001	13,000	13,000	10,000	(3,000)	(23.1%)
COMM ATTY FEES	1,200	1,202	1,132	1,132	1,250	118	10.4%
ANIMAL SHELTER FEES	6,000	5,032	7,000	7,000	7,000	0	0.0%
LANDFILL CONTRACT	341,852	256,838	303,196	303,196	172,328	(130,868)	(43.2%)
COMM EDUCATION FEES	1,500	555	0	0	0	0	0.0%
RECREATION CLASS FEES	186,746	171,532	186,746	186,746	186,746	0	0.0%
CONCESSION OPERATIONS	13,500	11,070	13,500	13,500	12,000	(1,500)	(11.1%)
BEAVERDAM REVENUE	60,000	61,368	60,000	60,000	60,000	0	0.0%
BEAVERDAM CONCESSIONS	12,500	11,043	12,500	12,500	11,500	(1,000)	(8.0%)
ARK PARK CONCESSIONS	0	0	0	0	0	0	0.0%
DAFFODIL FESTIVAL	20,000	31,020	20,000	20,000	35,135	15,135	75.7%
SALE OF DAFFODIL ITEMS	20,000	15,463	20,000	20,000	16,400	(3,600)	(18.0%)
SALE OF HISTORICAL MAT	500	241	500	500	500	0	0.0%
SALE OF TOURIST ITEMS	5,000	4,278	4,500	4,500	5,000	500	11.1%
COMMEMORATIVE SALES	5,500	2,955	5,500	5,500	5,500	0	0.0%
LIBRARY FINES	46,000	40,002	48,000	48,000	48,000	0	0.0%
SALE OF STREET MAPS	1,000	1,862	1,000	1,000	1,000	0	0.0%
SALE OF PUBLICATIONS	200	92	200	200	200	0	0.0%
RENTAL ASSISTANCE	18,175	23,881	19,900	19,900	0	(19,900)	(100.0%)
Subtotal for Category	946,523	816,885	884,524	884,524	746,769	(137,755)	(15.6%)
<b>MISCELLANEOUS</b>							
DONATIONS	70,214	24,108	43,000	47,000	51,000	4,000	8.5%
SALE OF VEH/EQUIPMENT	2,000	535	2,000	2,000	3,000	1,000	50.0%
SALE OF EQUIPMENT	0	211	0	0	4,000	4,000	100.0%

## FY 2012 General Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
OTHER INCOME	190,000	190,489	150,000	150,000	152,551	2,551	1.7%
OTHER INCOME-DESIGNATED	0	2,548	0	0	0	0	0.0%
OTHER INCOME-TOURISM	7,180	3,236	0	0	3,700	3,700	100.0%
OTHER INCOME-SHERIFF	10,500	15,853	1,500	1,500	1,500	0	0.0%
OTHER INCOME-HEALTH	12,932	10,563	10,494	10,494	10,500	6	0.1%
RETURNED CHECK FEES	3,000	3,280	3,500	3,500	3,500	0	0.0%
PROPERTY MAINTENANCE	0	375	0	0	0	0	0.0%
ARRA - ICAC	0	18,068	0	0	0	0	0.0%
Subtotal for Category	295,826	269,267	210,494	214,494	229,751	15,257	7.1%
<b>RECOVERED COSTS</b>							
SHERIFF	207,604	220,603	232,094	232,094	247,623	15,529	6.7%
JAIL	25,000	31,907	22,000	22,000	30,000	8,000	36.4%
TREASURER	50,300	62,580	40,000	40,000	51,000	11,000	27.5%
PROBATION	27,917	28,200	20,009	20,009	23,100	3,091	15.4%
SOCIAL SERVICES	70,000	0	70,000	70,000	0	(70,000)	(100.0%)
DEMOLITION	8,500	0	8,500	8,500	8,500	0	0.0%
Subtotal for Category	389,321	343,290	392,603	392,603	360,223	(32,380)	(8.2%)
<b>NON-CATEGORICAL AID</b>							
MOTOR VEHICLE CARRIER	1,000	2,594	1,000	1,000	1,500	500	50.0%
NO CAR TAX	2,778,639	2,778,640	2,778,639	2,778,639	2,778,639	0	0.0%
MOBILE HOME TITLE TAX	40,000	39,026	40,000	40,000	40,000	0	0.0%
RECORDATION/GRANTORS	68,986	152,917	78,216	78,216	189,326	111,110	142.1%
RENTAL VEHICLE TAX	36,000	40,819	36,000	36,000	36,000	0	0.0%
Subtotal for Category	2,924,625	3,013,996	2,933,855	2,933,855	3,045,465	111,610	3.8%
<b>STATE SHARED EXPENSES</b>							
COMM ATTY	359,380	341,344	329,872	329,872	344,031	14,159	4.3%
SHERIFF	2,400,000	2,077,437	2,180,989	2,180,989	2,185,776	4,787	0.2%
JAIL	230,000	211,842	157,381	157,381	149,350	(8,031)	(5.1%)
ASSET FORFEITURE-STATE	0	4,539	0	0	0	0	0.0%
COMM REV	141,000	130,699	116,508	116,508	118,012	1,504	1.3%
TREASURER	154,000	138,859	119,533	119,533	121,175	1,642	1.4%
REGISTRAR	40,000	38,403	30,626	30,626	30,626	0	0.0%
ELEC BOARD	6,500	7,011	3,850	3,850	3,850	0	0.0%
CLERK CIR CT	259,400	261,331	246,833	246,833	251,851	5,018	2.0%
RESCUE SQUAD	37,000	37,852	37,000	37,000	41,000	4,000	10.8%
FIRE PROGRAMS	100,000	95,954	100,000	100,000	100,000	0	0.0%
Subtotal for Category	3,727,280	3,345,272	3,322,592	3,322,592	3,345,671	23,079	0.7%
<b>CATEGORICAL STATE AID</b>							
VICTIM/WITNESS GRANT	52,794	49,187	62,492	62,492	59,729	(2,763)	(4.4%)
LITTER CONTROL	7,904	7,752	7,752	7,752	7,752	0	0.0%
STATE GRANT	394,411	364,581	319,039	369,039	350,454	(18,585)	(5.0%)
E911 FUNDS	37,200	44,474	54,812	54,812	54,812	0	0.0%
ASSIST TO LIBRARIES	167,371	158,636	133,471	133,471	135,796	2,325	1.7%
ABANDONED AUTO PROGRAM	15,000	4,800	15,000	15,000	15,000	0	0.0%

## FY 2012 General Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
VA HOUSING AUTHORITY	84,854	67,765	65,000	65,000	0	(65,000)	(100.0%)
Subtotal for Category	759,534	697,195	657,566	707,566	623,543	(84,023)	(11.9%)
<b>FEDERAL</b>							
V-STOP PROSECUTOR GRANT	17,500	18,462	17,500	17,500	17,500	0	0.0%
RECOVERED COSTS	16,147	115,407	0	0	116,147	116,147	100.0%
EMER MED SERVICES	6,822	13,644	6,822	6,822	6,822	0	0.0%
FED HIGHWAY SAFETY	27,600	15,515	0	28,828	0	(28,828)	(100.0%)
REIMB FOR FED PRISONERS	0	6,400	10,000	10,000	0	(10,000)	(100.0%)
ASSET FORFEITURE-FEDERAL	0	1,748	0	0	0	0	0.0%
ARRA - JAG COMP BOARD	0	136,532	0	0	0	0	0.0%
ARRA - V-STOP	0	27,746	0	0	0	0	0.0%
FEDERAL GRANTS	49,600	44,353	13,873	30,873	0	(30,873)	(100.0%)
Subtotal for Category	117,669	379,807	48,195	94,023	140,469	46,446	49.4%
<b>FUND BALANCE</b>							
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE-DESIGNATED	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	1,011,785	0	72,000	583,858	212,111	(371,747)	(63.7%)
FUND BALANCE TRANS-E911	0	0	0	0	0	0	0.0%
FUND BALANCE TRANS-ASSET	208,589	0	160,624	160,624	96,690	(63,934)	(39.8%)
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	1,220,374	0	232,624	744,482	308,801	(435,681)	(58.5%)
Total for Fund	51,572,449	51,026,265	50,467,931	51,079,617	51,272,642	193,025	0.4%

## General Fund Expenditure Section



## Fiscal Year 2011-2012 General Fund Expenditure Summary

### General Government

This section includes the administrative, legal and financial activities supporting the overall functions of the county.

*Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Board of Supervisors	89,068	85,858	(3,210)	-3.6%
Administration	720,473	643,288	(77,185)	-10.7%
County Attorney	288,074	247,962	(40,112)	-13.9%
Human Resources	297,243	299,970	2,727	0.9%
Comm of Revenue	455,150	423,018	(32,132)	-7.1%
Real Estate Assessment	393,139	518,714	125,575	31.9%
Treasurer	637,439	624,539	(12,900)	-2.0%
Finance	384,726	391,761	7,035	1.8%
Information Tech	1,092,760	885,519	(207,241)	-19.0%
GIS	-	227,673	227,673	100.0%
Central Purchasing	262,798	245,614	(17,184)	-6.5%
Insurance	167,964	164,390	(3,574)	-2.1%
VHDA	113,335	23,491	(89,844)	-79.3%
Registrar	177,438	197,175	19,737	11.1%
Total General Government	5,079,607	4,978,972	(100,635)	-2.0%

*Budget Comments:*

Within the County government, budgets of all departments and agencies were reduced of all minor, routine capital and any funds for contingencies. In order to respond to emergencies that may occur during the fiscal year, a contingency account was placed in the budget of the County Administration. The amount of \$226,602 will be available on a first come, first serve basis upon approval of the County Administrator. This is a decrease of \$82,031 from FY 2011.

The Assistant County Attorney's position has been frozen and unfunded in FY 2012. It is anticipated that this position will be funded in the FY 2013 budget.

A vacant Revenue Technician's position in the Commissioner of the Revenue's office will remain frozen and unfunded in FY 2012.

A vacant Deputy Treasurer's position in the Treasurer's Office will remain frozen and unfunded in FY 2012.

The Treasurer uses the services of the Department of Motor Vehicles when collecting delinquent personal property taxes. DMV charges \$20 per occurrence per individual to withhold that

person's ability to renew their vehicle registration. This DMV "stop" fee is repaid to the County by the taxpayer; therefore, there is offsetting revenue in the amount of \$51,000 in Recovered Costs.

Included in the budget of the Department of Information Technology is the cost of various software licenses used throughout the County and School Division. The School Division is in the process of replacing the student services software, and they will be assuming the software licenses for this new software in the School Operating Fund budget.

The costs for the GIS function have been separated from the Department of Information Technology in order to provide greater financial detail.

Included in the Insurance function is the cost shifting from the State to the locality for the Virginia Line of Duty Act. This act provides benefits for police officers and firefighters and their families when they are seriously injured or killed in the line of duty. Localities consider this an unfunded state mandate.

The County will no longer act as the fiscal agent for the VHDA Rental Assistance Program. The function has been transferred to Bay Aging effective January 1, 2011.

### Judicial

This section encompasses an array of services relating to court functions.

*Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Circuit Court Judge	72,530	72,256	(274)	-0.4%
General District Court	36,500	31,750	(4,750)	-13.0%
Commissioner of Accts	600	500	(100)	-16.7%
Magistrates	2,200	1,700	(500)	-22.7%
J & D Court	19,475	19,275	(200)	-1.0%
Court Service Unit	191,940	165,753	(26,187)	-13.6%
Colonial Group Home	210,615	212,944	2,329	1.1%
Clerk of Circuit Court	404,530	407,940	3,410	0.8%
Victim Witness	69,203	59,729	(9,474)	-13.7%
Commonwealth Atty	613,691	582,246	(31,445)	-5.1%
<b>Total Judicial</b>	<b>1,621,284</b>	<b>1,554,093</b>	<b>(67,191)</b>	<b>-4.1%</b>

*Budget Comments:*

The County receives grant funding through the Department of Criminal Justice Services for the Victim Witness Program. Included in FY 2012 is the addition of a part time Victim Advocate, which is being funded with a grant that runs through December 31, 2011.

As required, the county maintains a separate, restricted fund balance to account for revenues and expenditures relating to the Commonwealth Attorney's Asset Forfeiture program. This budget includes the carry-over appropriation of fund balance to the Commonwealth Attorney.

The Commonwealth Attorney receives funding through the Department of Criminal Justice Services for a 20-hour per week domestic violence prosecutor. The amount received from this grant is estimated to be \$17,500.

Public Safety

This section includes the expenditures for police, fire and other protection services.

*Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Sheriff	4,436,633	4,276,517	(160,116)	-3.6%
E-911 System	244,586	235,274	(9,312)	-3.8%
Volunteer Fire & Rescue	1,776,540	1,787,970	11,430	0.6%
State Forrest Service	8,039	8,039	-	0.0%
Radio System O&M	127,884	350,909	223,025	100.0%
Jail	2,538,028	2,338,816	(199,212)	-7.8%
Probation	402,388	409,207	6,819	1.7%
Codes Compliance	790,048	798,988	8,940	1.1%
Animal Control	349,726	314,643	(35,083)	-10.0%
Medical Examiner	500	200	(300)	-60.0%
Emergency Services	112,623	132,322	19,699	17.5%
<b>Total Public Safety</b>	<b>10,786,995</b>	<b>10,652,885</b>	<b>(134,110)</b>	<b>-1.2%</b>

*Budget Comments:*

The position of Major in the Jail will remain frozen and unfunded in FY 2012. In addition, two (2) Corrections Deputies will also remain frozen and unfunded in FY 2012.

The Sheriff's budget includes overtime of \$57,270 (Salaries Extra Duty plus FICA charges). There are offsetting revenues under Recovered Costs. There are no local taxes or fees used to support this service.

As required, the county maintains a separate, restricted fund balance to account for revenues and expenditures relating to the Sheriff's Asset Forfeiture program. This budget includes the carry-over appropriation of fund balance to the Sheriff's Department.

The County is a member of the York-James City Regional Communications System. As a member of this regional group, Gloucester County will become responsible for their portion of various operating and maintenance cost relating to the system.

A part-time Dispatcher's position in E911 remains frozen and unfunded.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County has been asked to serve as Administrator and Fiscal Agent for the agency. Grant funding of \$350,454, probation fees of \$16,000 and recovered costs of \$23,100 has been included in the revenue section for this activity.

The position of Inspector I remains frozen and unfunded in the budget of Codes Compliance. In addition, the position of Permit Technician remains frozen and unfunded.

The position of Administrative Assistant III remains frozen and unfunded in the budget of Emergency Services.

## Public Works

### *Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
General Engineering	244,886	320,916	76,030	31.0%
Refuse Disposal	9,300	6,000	(3,300)	-35.5%
Bldg & Grounds	1,664,649	1,749,501	84,852	5.1%
Total Public Works	1,918,835	2,076,417	157,582	8.2%

### *Budget Comments:*

The position of Public Works Engineer, which was authorized in the FY 2009 budget, will be funded in the FY 2012 budget.

A Custodian's position remains frozen and unfunded in FY 2012.

## Health and Welfare

This function includes the expenditures of the local government for health services.

### *Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Local Health	460,173	479,356	19,183	4.2%
Mental Health	113,455	113,455	-	0.0%
Total Health & Welfare	573,628	592,811	19,183	3.3%

### *Budget Comments:*

Gloucester County is responsible for 45% of the costs associated with operating the local health department.

## Education

This section includes those expenditures relating to local education that do not include the public school system.

### *Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Community Education	483,273	492,257	8,984	1.9%
Cable Services	38,818	38,818	-	0.0%
Community College	11,889	12,127	238	2.0%
Total Education	533,980	543,202	9,222	1.7%

### *Budget Comments:*

The cable services program is funded through the use of 2% of the gross return of the cable company.

### Parks, Recreation, and Cultural

This section includes expenditures relating to the maintenance and cooperation of parks, beaches and other participant recreation facilities. Also includes all expenditures relating to the maintenance and operation of other activities of a cultural nature.

*Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Parks & Rec	716,864	718,112	1,248	0.2%
Glo Pt Beach	31,114	31,076	(38)	-0.1%
Beaverdam Park	176,964	179,909	2,945	1.7%
Daffodil Festival	40,000	51,535	11,535	28.8%
Historical Committee	56,612	54,682	(1,930)	-3.4%
Library	917,211	936,318	19,107	2.1%
<b>Total P &amp; R, Cultural</b>	<b>1,938,765</b>	<b>1,971,632</b>	<b>32,867</b>	<b>1.7%</b>

*Budget Comments:*

The position of Park Ranger at Beaverdam Park remains frozen and unfunded.

The expenditures and revenues pertaining to the Daffodil Festival are accounted for with a separate fund balance. No county money is used to fund this project.

The County currently leases space for \$1 per year from the Gloucester Library Foundation for the Gloucester Point Branch Library, and the Foundation has notified the Gloucester Library Trustees that they wish to terminate this agreement effective August 1, 2011. The budget includes funding to move the current Gloucester Point Branch Library into another leased space.

The County will receive \$135,796 from the state in library assistance.

### Community Development

This area includes expenditures relating to long and short range planning for physical, social, economic and environmental issues. Also in this section is the Tourism Department.

*Expenditure Summary:*

Department	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Planning	399,985	381,366	(18,619)	-4.7%
Economic Development	212,190	210,844	(1,346)	-0.6%
Clean Community	31,446	31,446	-	0.0%
Tourism	108,561	118,700	10,139	9.3%
Extension Service	90,392	86,381	(4,011)	-4.4%
Civic Contributions	263,170	325,995	62,825	23.9%
<b>Total Community Development</b>	<b>1,105,744</b>	<b>1,154,732</b>	<b>48,988</b>	<b>4.4%</b>

*Budget Comments:*

A four-percent lodging tax was added effective July 1, 2001; and the tax is collected from all hotel, motel, and campground customers in the county. Since its inception, all the proceeds from the lodging tax have been used for tourism efforts.

By Board of Supervisors consensus, it was decided that the contribution to the Gloucester-Mathews Humane Society would be moved from the Animal Control budget to the area listing civic contributions.

Transfers to Other Funds

*Expenditure Summary:*

	FY 11 Adopted Budget	FY 12 Adopted Budget	Dollar Change	% Change
Transfer to School Fund	20,709,596	20,556,082	(153,514)	-0.7%
Transfer to Social Services Fund	740,281	782,517	42,236	5.7%
Transfer to CSA Fund	518,391	670,000	151,609	29.2%
Transfer to Capital Fund	112,000	364,924	252,924	225.8%
Transfer to Debt Fund	4,828,825	4,894,375	65,550	1.4%
Transfer to Utility Fund	-	480,000	480,000	100.0%
	26,909,093	27,747,898	838,805	3.1%

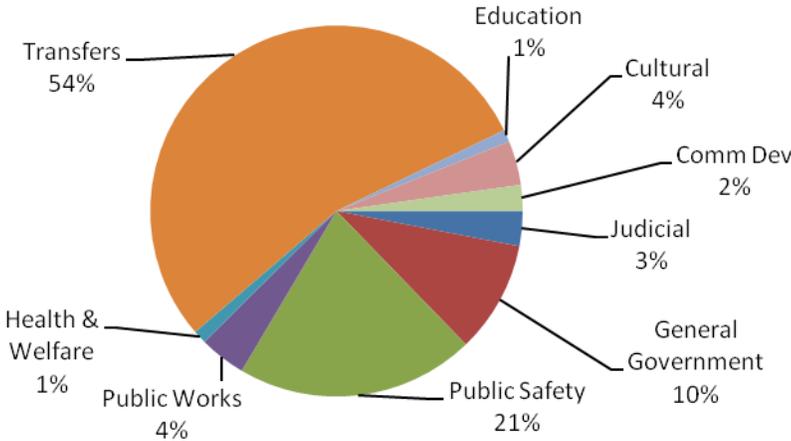
*Budget Comments:*

This budget contains a local appropriation for schools that totals \$20,556,082, which is 40.2% of the General Fund budget adjusted down for the General Fund transfers for capital projects.

The Comprehensive Services Fund (CSA) is a state mandated program, which provides funds to serve at risk youth and their families. The number of cases falling under this program has risen significantly. The state has exacerbated this condition by eliminating inpatient juvenile services at Eastern State Hospital and other state institutions leaving communities few alternatives to expensive residential programs at privately owned facilities. The local transfer to fund these necessary state mandates will increase to \$151,609 next fiscal year.

In order to keep the Utility Fund financially viable, this budget includes a transfer of \$480,000 from the Utility Fund.

# FY 2012 General Fund Expenditures





## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>BOARD OF SUPERVISORS</b>							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
LEGAL SERVICES	343,165	230,440	0	0	0	0	0.0%
MAINT SVC CONTRACT	0	73	0	0	0	0	0.0%
TELECOMMUNICATION LINES	3,220	2,626	3,220	3,220	2,302	(918)	(28.5%)
TRAVEL-LOCAL MEETINGS	4,100	3,130	4,100	4,100	4,100	0	0.0%
TRAINING-CONFERENCES	14,000	7,503	10,500	10,500	10,500	0	0.0%
DUES & MEMBERSHIP	11,062	9,818	11,062	11,062	10,970	(92)	(0.8%)
OFFICE SUPPLIES	2,000	1,391	2,000	2,000	1,300	(700)	(35.0%)
OTHER MISC EXPENSES	3,500	1,454	3,500	3,500	2,000	(1,500)	(42.9%)
Subtotal for Organization	435,733	311,121	89,068	89,068	85,858	(3,210)	(3.6%)

### COUNTY ADMINISTRATION

SALARIES	296,509	296,509	296,509	296,509	296,509	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	363	1,000	1,000	1,000	0	0.0%
FICA	21,547	21,007	21,623	21,623	21,623	0	0.0%
VRS	39,050	39,050	42,757	42,757	42,757	0	0.0%
HMP	17,435	17,436	15,947	15,947	19,627	3,680	23.1%
GROUP LIFE	2,639	1,756	3,291	3,291	830	(2,461)	(74.8%)
WORKERS COMPENSATION	518	529	458	458	458	0	0.0%
OTHER CONTRACTED SVCS	8,393	8,393	0	6,620	0	(6,620)	(100.0%)
MAINT SVC CONTRACT	1,605	600	1,605	1,605	1,600	(5)	(0.3%)
PRINTING	3,000	9,059	4,000	4,000	4,000	0	0.0%
ADVERTISING	5,000	4,654	3,500	3,500	3,000	(500)	(14.3%)
POSTAGE	50	0	50	50	50	0	0.0%
TELEPHONE	1,800	1,504	1,800	1,800	1,800	0	0.0%
TRAINING	9,671	9,671	5,700	5,700	9,832	4,132	72.5%
TRAVEL-VEHICLE ALLOWANCE	8,000	8,000	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	3,500	3,683	2,600	2,600	2,600	0	0.0%
RECORDING FEES	100	0	0	0	0	0	0.0%
OFFICE SUPPLIES	3,207	2,575	3,000	3,000	3,000	0	0.0%
BOOKS & SUBSCRIPTIONS	300	111	0	0	0	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CONTINGENCY	18,477	0	308,633	258,793	226,602	(32,191)	(12.4%)
CAPITAL OUTLAY NEW	585	866	0	2,100	0	(2,100)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	441,386	425,766	720,473	679,353	643,288	(36,065)	(5.3%)

### COUNTY ATTORNEY

SALARIES	165,977	165,144	195,362	195,362	166,144	(29,218)	(15.0%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	12,198	11,891	14,510	14,510	12,197	(2,313)	(15.9%)
VRS	21,859	21,750	28,171	28,171	23,958	(4,213)	(15.0%)

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
HMP	21,205	21,205	23,002	23,002	23,851	849	3.7%
GROUP LIFE	1,477	978	2,169	2,169	465	(1,704)	(78.6%)
WORKERS COMPENSATION	238	243	220	220	207	(13)	(5.9%)
LEGAL SERVICES	5,000	248	5,000	5,000	3,000	(2,000)	(40.0%)
MAINT SVC CONTRACT	1,157	674	1,000	1,000	1,000	0	0.0%
POSTAGE	40	29	40	40	40	0	0.0%
TELEPHONE	2,000	998	1,100	1,100	1,100	0	0.0%
TRAINING	6,000	1,714	5,000	5,000	5,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	4,167	5,000	5,000	5,000	4,000	(1,000)	(20.0%)
DUES & MEMBERSHIP	1,025	840	1,000	1,000	1,000	0	0.0%
OFFICE SUPPLIES	1,500	1,433	1,500	1,500	1,500	0	0.0%
BOOKS & SUBSCRIPTIONS	5,000	2,544	5,000	5,000	4,500	(500)	(10.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
<b>Subtotal for Organization</b>	<b>248,843</b>	<b>234,691</b>	<b>288,074</b>	<b>288,074</b>	<b>247,962</b>	<b>(40,112)</b>	<b>(13.9%)</b>

### HUMAN RESOURCES

SALARIES	185,779	185,779	185,779	185,779	185,779	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	8	750	750	750	0	0.0%
FICA	14,212	13,234	14,269	14,269	14,269	0	0.0%
VRS	24,467	24,850	26,789	26,789	26,789	0	0.0%
HMP	16,208	16,208	14,750	14,750	18,873	4,123	28.0%
GROUP LIFE	1,653	1,158	2,062	2,062	520	(1,542)	(74.8%)
WORKERS COMPENSATION	316	323	279	279	280	1	0.4%
PRE-EMPLOYMENT PHYSICALS	400	751	425	425	620	195	45.9%
OTHER CONTRACTED SVCS	27,400	24,187	24,400	24,400	19,580	(4,820)	(19.8%)
MAINT SVC CONTRACT	700	105	700	700	500	(200)	(28.6%)
PRINTING	200	143	200	200	200	0	0.0%
ADVERTISING	6,000	3,954	5,000	5,000	5,500	500	10.0%
TELEPHONE	1,660	1,331	1,660	1,660	1,700	40	2.4%
TRAINING	3,911	3,062	4,190	4,190	4,290	100	2.4%
DUES & MEMBERSHIP	1,604	1,604	1,430	1,430	1,545	115	8.0%
EMPLOYEE RECOGNITION	8,596	8,696	11,611	11,111	12,056	945	8.5%
OFFICE SUPPLIES	1,150	979	1,250	1,250	1,250	0	0.0%
BOOKS & SUBSCRIPTIONS	1,055	584	1,699	1,699	1,469	(230)	(13.5%)
OTHER MISC EXPENSES	1,000	855	0	0	0	0	0.0%
OTHER EXP-DONATIONS	0	0	0	4,500	4,000	(500)	(11.1%)
CAPITAL OUTLAY NEW	0	0	0	2,100	0	(2,100)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
EDP EQUIPMENT	0	0	0	0	0	0	0.0%
<b>Subtotal for Organization</b>	<b>296,311</b>	<b>287,810</b>	<b>297,243</b>	<b>303,343</b>	<b>299,970</b>	<b>(3,373)</b>	<b>(1.1%)</b>

### COMMISSIONER OF REVENUE

SALARIES	54,461	86,692	55,921	55,921	29,190	(26,731)	(47.8%)
SALARIES-STATE	258,588	232,118	238,408	238,408	245,577	7,169	3.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
PART TIME WAGES	13,318	12,888	13,318	13,318	13,318	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	925	0	0	0	0	0.0%
FICA	24,814	23,447	23,535	23,535	22,039	(1,496)	(6.4%)
VRS	40,965	39,696	42,442	42,442	39,621	(2,821)	(6.6%)
HMP	42,456	42,190	39,873	39,873	40,572	699	1.8%
GROUP LIFE	2,768	1,801	3,267	3,267	769	(2,498)	(76.5%)
WORKERS COMPENSATION	551	563	461	461	432	(29)	(6.3%)
PROGRAMMING SERVICES	4,350	3,523	8,300	8,300	7,600	(700)	(8.4%)
OTHER CONTRACTED SVCS	1,500	1,337	6,500	6,500	1,600	(4,900)	(75.4%)
REPAIR & MAINTAIN	250	69	400	400	400	0	0.0%
MAINT SVC CONTRACT	2,675	1,831	2,075	2,075	2,025	(50)	(2.4%)
ADVERTISING	500	332	500	500	400	(100)	(20.0%)
POSTAGE	7,175	7,151	7,500	7,500	7,700	200	2.7%
TELEPHONE	2,850	2,887	2,850	2,850	3,300	450	15.8%
TRAINING	3,500	3,247	3,500	3,500	3,200	(300)	(8.6%)
DUES & MEMBERSHIP	525	435	525	525	525	0	0.0%
OFFICE SUPPLIES	5,625	3,452	5,775	5,775	4,750	(1,025)	(17.7%)
CAPITAL OUTLAY NEW	450	381	0	0	0	0	0.0%
Subtotal for Organization	467,321	464,965	455,150	455,150	423,018	(32,132)	(7.1%)

### RE ASSESSMENT

SALARIES	239,330	214,182	239,330	239,330	280,341	41,011	17.1%
PART TIME WAGES	76,253	37,206	28,757	28,757	17,126	(11,631)	(40.4%)
SALARIES-OVERTIME	33,000	19,237	2,000	2,000	2,000	0	0.0%
FICA	22,516	20,286	20,662	20,662	22,909	2,247	10.9%
VRS	31,520	27,905	34,511	34,511	40,425	5,914	17.1%
HMP	20,213	12,731	14,750	14,750	35,676	20,926	141.9%
GROUP LIFE	2,130	1,386	2,657	2,657	785	(1,872)	(70.5%)
WORKERS COMPENSATION	4,319	4,410	2,802	2,802	3,811	1,009	36.0%
PROGRAMMING SERVICES	15,000	20,759	15,500	15,500	52,541	37,041	239.0%
PROFESSIONAL SERVICES	3,462	3,461	0	0	0	0	0.0%
BOARD OF EQUALIZATION	16,770	15,224	4,570	4,570	16,000	11,430	250.1%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	0	565	400	400	600	200	50.0%
ADVERTISING	400	548	400	400	700	300	75.0%
POSTAGE	13,000	13,177	5,000	5,000	15,000	10,000	200.0%
TELEPHONE	4,200	3,758	4,200	4,200	4,200	0	0.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	4,000	2,678	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	2,460	3,650	2,000	2,000	4,000	2,000	100.0%
OFFICE SUPPLIES	7,000	9,057	4,000	4,000	10,000	6,000	150.0%
AUTOMOTIVE SUPPLIES	2,600	1,697	3,600	3,600	3,600	0	0.0%
CAPITAL OUTLAY NEW	10,577	3,462	0	0	1,000	1,000	100.0%
Subtotal for Organization	508,750	415,379	393,139	393,139	518,714	125,575	31.9%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>TREASURER</b>							
SALARIES	68,239	69,416	70,593	70,593	49,419	(21,174)	(30.0%)
SALARIES-STATE	299,064	285,249	299,064	299,064	293,388	(5,676)	(1.9%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	23	750	750	750	0	0.0%
FICA	28,099	24,796	28,336	28,336	26,282	(2,054)	(7.2%)
VRS	48,374	46,374	53,305	53,305	49,433	(3,872)	(7.3%)
HMP	43,400	44,421	40,731	40,731	50,559	9,828	24.1%
GROUP LIFE	3,269	2,180	4,103	4,103	960	(3,143)	(76.6%)
UNEMPLOYMENT INSURANCE	1,024	1,024	0	0	0	0	0.0%
WORKERS COMPENSATION	624	637	556	556	515	(41)	(7.4%)
LEGAL SERVICES	2,500	(105)	2,500	2,500	2,500	0	0.0%
PROGRAMMING SERVICES	551	591	565	565	0	(565)	(100.0%)
REPAIR & MAINTAIN	85	150	75	75	75	0	0.0%
MAINT SVC CONTRACT	790	472	545	545	3,889	3,344	613.6%
PRINTING	12,771	10,269	23,022	23,022	24,378	1,356	5.9%
ADVERTISING	0	128	0	0	0	0	0.0%
PURCHASE SERVICES/GOVMT	50,790	50,855	40,490	40,490	51,490	11,000	27.2%
POSTAGE	63,821	63,743	61,887	61,887	59,750	(2,137)	(3.5%)
TELEPHONE	2,715	2,896	2,928	2,928	3,156	228	7.8%
LEASE/RENT OF EQUIPMENT	7,099	0	0	0	0	0	0.0%
TRAINING	4,755	3,348	4,789	4,789	4,790	1	0.0%
DUES & MEMBERSHIP	840	795	825	825	830	5	0.6%
OFFICE SUPPLIES	2,675	2,428	2,225	2,225	2,225	0	0.0%
BOOKS & SUBSCRIPTIONS	150	55	150	150	150	0	0.0%
CAPITAL OUTLAY NEW	0	11,878	0	0	0	0	0.0%
Subtotal for Organization	641,635	621,621	637,439	637,439	624,539	(12,900)	(2.0%)

### FINANCE

SALARIES	228,514	228,514	229,952	229,952	231,389	1,437	0.6%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	18	0	0	0	0	0.0%
FICA	17,481	16,508	17,591	17,591	17,701	110	0.6%
VRS	30,095	30,095	33,159	33,159	33,366	207	0.6%
HMP	20,184	20,184	18,367	18,367	26,223	7,856	42.8%
GROUP LIFE	2,034	1,353	2,552	2,552	648	(1,904)	(74.6%)
WORKERS COMPENSATION	388	396	345	345	347	2	0.6%
LEGAL SERVICES	0	0	1,000	1,000	0	(1,000)	(100.0%)
PROFESSIONAL SERVICES	59,695	54,214	65,839	65,839	64,874	(965)	(1.5%)
MAINT SVC CONTRACT	5,242	4,631	4,540	4,540	4,755	215	4.7%
PRINTING	2,730	886	1,275	1,275	1,184	(91)	(7.1%)
POSTAGE	200	47	150	150	150	0	0.0%
TELEPHONE	1,848	1,743	1,960	1,960	2,096	136	6.9%
TRAINING	3,000	2,471	2,480	2,480	4,080	1,600	64.5%
DUES & MEMBERSHIP	1,311	794	1,311	1,311	1,148	(163)	(12.4%)

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	3,550	1,939	4,000	4,000	3,500	(500)	(12.5%)
BOOKS & SUBSCRIPTIONS	185	236	205	205	300	95	46.3%
CAPITAL OUTLAY NEW	850	984	0	0	0	0	0.0%
Subtotal for Organization	377,307	365,015	384,726	384,726	391,761	7,035	1.8%

### DEPT OF INFORMATION TECH

SALARIES	572,401	550,401	587,162	587,162	474,629	(112,533)	(19.2%)
PART TIME WAGES	34,617	23,774	26,500	26,500	8,118	(18,382)	(69.4%)
SALARIES-OVERTIME	0	2,443	0	0	0	0	0.0%
FICA	46,437	41,357	46,945	46,945	36,931	(10,014)	(21.3%)
VRS	75,385	70,545	84,717	84,717	68,494	(16,223)	(19.1%)
HMP	69,394	64,544	63,122	63,122	63,937	815	1.3%
GROUP LIFE	5,094	3,188	6,517	6,517	1,329	(5,188)	(79.6%)
WORKERS COMPENSATION	1,032	1,054	1,352	1,352	1,184	(168)	(12.4%)
PROFESSIONAL SERVICES	263	75	2,000	2,000	2,000	0	0.0%
COMPUTER LICENSES	185,600	181,264	208,785	208,785	177,683	(31,102)	(14.9%)
REPAIR & MAINTAIN	300	291	300	300	300	0	0.0%
MAINT SVC CONTRACT	13,737	13,629	12,000	12,000	12,000	0	0.0%
PRINTING	1,500	0	1,500	1,500	0	(1,500)	(100.0%)
POSTAGE	300	70	300	300	0	(300)	(100.0%)
TELEPHONE	9,000	8,008	9,000	9,000	5,539	(3,461)	(38.5%)
TELECOMMUNICATION LINES	15,260	15,921	15,260	15,260	15,260	0	0.0%
TRAINING	8,000	4,810	8,000	18,000	8,000	(10,000)	(55.6%)
DUES & MEMBERSHIP	700	495	700	700	640	(60)	(8.6%)
OFFICE SUPPLIES	1,700	1,716	1,700	1,700	1,175	(525)	(30.9%)
AUTOMOTIVE SUPPLIES	1,200	663	1,200	1,200	600	(600)	(50.0%)
BOOKS & SUBSCRIPTIONS	200	81	200	200	200	0	0.0%
DATA PROCESSING SUPPLIES	2,000	1,837	2,000	2,000	2,000	0	0.0%
CAPITAL OUTLAY NEW	0	247	0	0	4,000	4,000	100.0%
FURNITURE/FIXTURES-NEW	0	77	1,500	1,500	1,500	0	0.0%
EDP EQUIPMENT	12,000	12,473	12,000	12,000	0	(12,000)	(100.0%)
Subtotal for Organization	1,056,120	998,962	1,092,760	1,102,760	885,519	(217,241)	(19.7%)

### GIS

SALARIES	0	0	0	0	121,632	121,632	100.0%
PART TIME WAGES	0	0	0	0	18,383	18,383	100.0%
FICA	0	0	0	0	10,710	10,710	100.0%
VRS	0	0	0	0	17,539	17,539	100.0%
HMP	0	0	0	0	18,841	18,841	100.0%
GROUP LIFE	0	0	0	0	341	341	100.0%
WORKERS COMPENSATION	0	0	0	0	210	210	100.0%
OTHER CONTRACTED SVCS	0	0	0	0	11,820	11,820	100.0%
COMPUTER LICENSES	0	0	0	0	15,551	15,551	100.0%
MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
PRINTING	0	0	0	0	1,500	1,500	100.0%
POSTAGE	0	0	0	0	300	300	100.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
TELEPHONE	0	0	0	0	3,461	3,461	100.0%
TRAINING	0	0	0	0	6,000	6,000	100.0%
DUES & MEMBERSHIP	0	0	0	0	60	60	100.0%
OFFICE SUPPLIES	0	0	0	0	525	525	100.0%
AUTOMOTIVE SUPPLIES	0	0	0	0	600	600	100.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	200	200	100.0%
Subtotal for Organization	0	0	0	0	227,673	227,673	100.0%

### CENTRAL PURCHASING

SALARIES	148,383	131,485	130,783	130,783	131,338	555	0.4%
SALARIES-OVERTIME	0	6	0	0	0	0	0.0%
FICA	11,351	9,473	10,005	10,005	10,047	42	0.4%
VRS	19,542	17,188	18,859	18,859	18,939	80	0.4%
HMP	20,685	18,432	18,367	18,367	19,407	1,040	5.7%
GROUP LIFE	1,321	774	1,452	1,452	368	(1,084)	(74.7%)
WORKERS COMPENSATION	252	257	196	196	197	1	0.5%
PROFESSIONAL SERVICES	2,000	1,889	1,500	1,500	1,500	0	0.0%
REPAIR & MAINTAIN	300	0	300	300	300	0	0.0%
REPAIR & MAINTAIN/EQUIP	400	0	400	400	0	(400)	(100.0%)
MAINT SVC CONTRACT	7,653	3,938	7,325	7,325	7,510	185	2.5%
PRINTING	800	428	800	800	1,000	200	25.0%
ADVERTISING	7,200	2,156	5,000	5,000	1,500	(3,500)	(70.0%)
POSTAGE	41,700	43,040	45,083	45,083	31,380	(13,703)	(30.4%)
TELEPHONE	1,800	1,037	1,500	1,500	1,500	0	0.0%
LEASE/RENT OF EQUIPMENT	9,828	9,828	9,828	9,828	9,828	0	0.0%
TRAINING	4,033	2,652	5,150	5,150	5,050	(100)	(1.9%)
DUES & MEMBERSHIP	500	400	450	450	450	0	0.0%
OFFICE SUPPLIES	3,500	2,316	3,500	3,500	3,000	(500)	(14.3%)
BOOKS & SUBSCRIPTIONS	736	609	800	800	800	0	0.0%
INVENTORY SUPPLIES	500	546	1,000	1,000	1,000	0	0.0%
COPY SUPPLIES	500	0	500	500	500	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	282,984	246,454	262,798	262,798	245,614	(17,184)	(6.5%)

### INSURANCE

LINE OF DUTY COVERAGE	0	0	0	0	37,480	37,480	100.0%
VEHICLE INSURANCE	82,632	68,111	72,111	72,111	62,435	(9,676)	(13.4%)
SURETY BOND PAYMENTS	250	400	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,700	4,640	4,700	4,700	4,550	(150)	(3.2%)
GENERAL LIABILITY INSUR	43,924	38,393	41,392	41,392	27,030	(14,362)	(34.7%)
PROPERTY INSURANCE	53,393	45,759	49,511	49,511	32,645	(16,866)	(34.1%)
Subtotal for Organization	184,899	157,303	167,964	167,964	164,390	(3,574)	(2.1%)

### HOUSING

SALARIES	86,938	87,454	86,938	86,938	0	(86,938)	(100.0%)
PART TIME WAGES	0	413	0	0	0	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	0	699	0	0	0	0	0.0%
FICA	6,651	6,816	6,651	6,651	0	(6,651)	(100.0%)
VRS	11,450	11,518	12,536	12,536	0	(12,536)	(100.0%)
GROUP LIFE	774	516	965	965	0	(965)	(100.0%)
WORKERS COMPENSATION	1,060	1,082	875	875	0	(875)	(100.0%)
MAINT SVC CONTRACT	440	0	440	440	0	(440)	(100.0%)
POSTAGE	1,285	1,031	1,285	1,285	0	(1,285)	(100.0%)
TELEPHONE	545	494	545	545	0	(545)	(100.0%)
TRAVEL-MILEAGE	2,875	560	1,000	1,000	0	(1,000)	(100.0%)
TRAINING	0	0	500	500	0	(500)	(100.0%)
RENTAL ASSISTANCE PROGRAM	0	0	0	0	23,491	23,491	100.0%
OFFICE SUPPLIES	1,850	1,774	1,600	1,600	0	(1,600)	(100.0%)
CAPITAL OUTLAY NEW	250	0	0	0	0	0	0.0%
Subtotal for Organization	114,118	112,355	113,335	113,335	23,491	(89,844)	(79.3%)

### REGISTRAR

SALARIES	31,379	15,737	31,379	31,379	31,379	0	0.0%
SALARIES-STATE	47,647	47,647	47,647	47,647	47,647	0	0.0%
PART TIME WAGES	12,343	23,988	12,343	12,343	16,299	3,956	32.1%
SALARIES-ELECT OFFIC	27,000	22,803	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	0	825	0	0	0	0	0.0%
BOARD MEMBER SALARIES	8,019	8,018	8,018	8,018	8,018	0	0.0%
FICA	7,603	6,973	7,603	7,603	7,906	303	4.0%
VRS	10,408	7,997	11,396	11,396	11,396	0	0.0%
HMP	7,896	1,974	7,185	7,185	8,919	1,734	24.1%
GROUP LIFE	703	468	877	877	221	(656)	(74.8%)
WORKERS COMPENSATION	215	220	190	190	190	0	0.0%
MAINT SVC CONTRACT	1,000	1,225	1,000	1,000	1,000	0	0.0%
ADVERTISING	750	392	700	700	700	0	0.0%
POSTAGE	100	0	100	100	6,000	5,900	5900.0%
TELEPHONE	2,000	1,592	2,000	2,000	2,000	0	0.0%
LEASE/RENT OF BUILDINGS	1,500	1,500	1,500	1,500	2,250	750	50.0%
TRAINING	2,000	997	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	450	603	500	500	500	0	0.0%
OFFICE SUPPLIES	3,000	860	3,000	3,000	3,000	0	0.0%
ELECTION SUPPLIES	12,000	11,533	13,000	13,000	20,000	7,000	53.8%
FURNITURE/FIXTURES-NEW	0	0	0	0	750	750	100.0%
Subtotal for Organization	176,013	155,352	177,438	177,438	197,175	19,737	11.1%

### TRANSFERS OUT

TRANSFERS OUT	27,306,918	26,915,844	26,909,093	27,390,951	27,747,898	356,947	1.3%
Subtotal for Organization	27,306,918	26,915,844	26,909,093	27,390,951	27,747,898	356,947	1.3%

### CIR CT JUDGE

SALARIES	40,690	40,690	40,690	40,690	40,690	0	0.0%
SALARIES-OTHER	11,500	12,630	11,500	11,500	11,500	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
FICA	3,113	3,000	3,113	3,113	3,113	0	0.0%
VRS	5,359	5,359	5,867	5,867	5,867	0	0.0%
HMP	4,392	4,392	3,997	3,997	4,961	964	24.1%
GROUP LIFE	362	241	452	452	114	(338)	(74.8%)
WORKERS COMPENSATION	69	70	61	61	61	0	0.0%
REPAIR & MAINTAIN	250	89	250	250	100	(150)	(60.0%)
PRINTING	400	84	400	400	100	(300)	(75.0%)
POSTAGE	300	232	300	300	300	0	0.0%
TELEPHONE	1,700	1,573	1,700	1,700	1,700	0	0.0%
TRAINING	500	0	500	500	50	(450)	(90.0%)
DUES & MEMBERSHIP	200	275	200	200	200	0	0.0%
OFFICE SUPPLIES	1,000	1,182	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,076	2,500	2,500	2,500	0	0.0%
OTHER MISC EXPENSES	0	1,317	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	72,335	73,211	72,530	72,530	72,256	(274)	(0.4%)

### GD COURT

LEGAL SERVICES	60,000	8,148	20,000	20,000	15,000	(5,000)	(25.0%)
REPAIR & MAINTAIN	500	0	500	500	0	(500)	(100.0%)
MAINT SVC CONTRACT	1,500	261	1,000	1,000	1,000	0	0.0%
POSTAGE	1,500	914	1,500	1,500	1,500	0	0.0%
TELEPHONE	3,000	3,799	3,000	3,000	4,000	1,000	33.3%
TRAINING	500	498	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	300	80	500	500	250	(250)	(50.0%)
OFFICE SUPPLIES	4,500	3,890	4,500	4,500	4,500	0	0.0%
BOOKS & SUBSCRIPTIONS	3,000	2,545	3,500	3,500	3,500	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	74,800	20,135	36,500	36,500	31,750	(4,750)	(13.0%)

### COMM OF ACCTS

OTHER OPERATING SUPPLIES	550	516	600	600	500	(100)	(16.7%)
Subtotal for Organization	550	516	600	600	500	(100)	(16.7%)

### MAGISTRATE

MAINT SVC CONTRACT	300	0	0	0	0	0	0.0%
POSTAGE	100	28	100	100	100	0	0.0%
TRAVEL-MILEAGE	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	50	25	50	50	50	0	0.0%
OFFICE SUPPLIES	2,050	1,083	2,050	2,050	1,550	(500)	(24.4%)
Subtotal for Organization	2,500	1,136	2,200	2,200	1,700	(500)	(22.7%)

### J & D COURT

MAINT SVC CONTRACT	3,000	2,723	2,800	2,800	3,800	1,000	35.7%
DRY CLEANING/LAUNDRY	75	0	75	75	75	0	0.0%
POSTAGE	0	0	0	0	0	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
TELEPHONE	6,000	6,382	6,000	6,000	6,500	500	8.3%
LEASE/RENT OF EQUIPMENT	3,400	3,322	2,000	2,000	2,000	0	0.0%
TRAINING	400	86	400	400	400	0	0.0%
DUES & MEMBERSHIP	200	291	200	200	200	0	0.0%
OFFICE SUPPLIES	4,600	2,993	5,700	5,700	4,000	(1,700)	(29.8%)
BOOKS & SUBSCRIPTIONS	2,300	2,006	2,300	2,300	2,300	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	19,975	17,803	19,475	19,475	19,275	(200)	(1.0%)

### CSU

JUVENILE DETENTION	170,000	133,104	169,200	169,200	149,400	(19,800)	(11.7%)
GROUP HOME	7,500	0	7,500	7,500	0	(7,500)	(100.0%)
POSTAGE	40	44	40	40	45	5	12.5%
TELEPHONE	4,500	3,031	4,500	4,500	4,000	(500)	(11.1%)
LEASE/RENT OF BUILDINGS	9,800	7,406	10,200	10,200	10,608	408	4.0%
OFFICE SUPPLIES	500	487	500	500	500	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	1,200	1,200	100.0%
Subtotal for Organization	192,340	144,072	191,940	191,940	165,753	(26,187)	(13.6%)

### COL GROUP HOME

ADMINISTRATIVE SERVICES	2,180	1,799	2,180	2,180	1,480	(700)	(32.1%)
PSYCHOLOGICAL SERVICES	10,229	0	10,229	10,229	7,119	(3,110)	(30.4%)
GROUP HOME	0	0	0	0	0	0	0.0%
CROSSROADS	102,142	108,603	102,142	102,142	131,351	29,209	28.6%
PROJECT INSIGHT	34,372	25,856	34,372	34,372	0	(34,372)	(100.0%)
COMMUNITY SUPERVISION	59,892	72,557	59,892	59,892	71,194	11,302	18.9%
TELEPHONE	1,800	1,813	1,800	1,800	1,800	0	0.0%
Subtotal for Organization	210,615	210,628	210,615	210,615	212,944	2,329	1.1%

### CLERK

SALARIES	24,513	25,239	25,739	25,739	24,513	(1,226)	(4.8%)
SALARIES-STATE	259,706	246,916	259,706	259,706	258,942	(764)	(0.3%)
PART TIME WAGES	0	280	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	21,743	19,710	21,837	21,837	21,684	(153)	(0.7%)
VRS	37,432	35,792	41,161	41,161	40,874	(287)	(0.7%)
HMP	24,605	23,884	22,391	22,391	34,608	12,217	54.6%
GROUP LIFE	2,530	1,683	3,168	3,168	794	(2,374)	(74.9%)
WORKERS COMPENSATION	483	493	428	428	425	(3)	(0.7%)
AUDITING SERVICES	2,500	2,259	2,500	2,500	2,500	0	0.0%
PROFESSIONAL SERVICES	7,000	4,676	7,000	7,000	5,000	(2,000)	(28.6%)
REPAIR & MAINTAIN	500	75	500	500	200	(300)	(60.0%)
MAINT SVC CONTRACT	2,500	887	2,500	2,500	1,000	(1,500)	(60.0%)
PRINTING	900	212	900	900	700	(200)	(22.2%)

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
PURCHASE SERVICES/GOVMT	0	1,918	0	0	0	0	0.0%
POSTAGE	3,000	3,015	3,000	3,000	3,000	0	0.0%
TELEPHONE	3,000	2,770	3,000	3,000	3,000	0	0.0%
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	1,000	96	1,000	1,000	1,000	0	0.0%
DUES & MEMBERSHIP	500	75	500	500	500	0	0.0%
OFFICE SUPPLIES	9,000	7,695	9,000	9,000	9,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	0	200	200	200	0	0.0%
OTHER EXPENSES-GRANTS	7,893	7,893	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	16,400	16,400	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	425,405	401,970	404,530	404,530	407,940	3,410	0.8%

### VICTIM WITNESS

SALARIES-STATE	34,943	34,943	34,943	34,943	34,943	0	0.0%
PART TIME WAGES	6,240	3,916	17,160	17,160	8,637	(8,523)	(49.7%)
SALARIES-OVERTIME	2,077	962	0	0	0	0	0.0%
FICA	3,150	2,833	3,986	3,986	3,334	(652)	(16.4%)
VRS	4,602	4,602	5,039	5,039	5,039	0	0.0%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	311	207	388	388	98	(290)	(74.7%)
WORKERS COMPENSATION	49	50	57	57	48	(9)	(15.8%)
TELEPHONE	1,584	846	1,560	1,560	1,000	(560)	(35.9%)
TRAINING	567	1,781	2,025	2,025	2,585	560	27.7%
OFFICE SUPPLIES	2,886	3,241	4,045	4,045	4,045	0	0.0%
OTHER EXP-DONATIONS	0	0	0	0	0	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	56,409	53,382	69,203	69,203	59,729	(9,474)	(13.7%)

### COMMONWEALTH ATTORNEY

SALARIES	34,545	34,545	17,273	17,273	0	(17,273)	(100.0%)
SALARIES-STATE	386,264	357,556	369,988	369,988	369,988	0	0.0%
PART TIME WAGES	30,364	0	38,637	38,637	30,000	(8,637)	(22.4%)
PART TIME WAGES-STATE	(99)	25,343	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	34,084	30,739	32,150	32,150	30,167	(1,983)	(6.2%)
VRS	55,421	50,840	55,843	55,843	53,352	(2,491)	(4.5%)
HMP	28,400	31,355	31,928	31,928	37,148	5,220	16.3%
GROUP LIFE	3,745	2,249	4,299	4,299	1,036	(3,263)	(75.9%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	600	613	468	468	440	(28)	(6.0%)
PROFESSIONAL SERVICES	0	42	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	735	1,000	1,000	1,000	0	0.0%
POSTAGE	450	320	450	450	450	0	0.0%
TELEPHONE	4,000	3,142	4,000	4,000	4,000	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
TRAINING	5,500	4,515	6,000	6,000	6,000	0	0.0%
DUES & MEMBERSHIP	2,650	2,454	3,200	3,200	2,800	(400)	(12.5%)
OFFICE SUPPLIES	2,300	2,229	2,100	2,100	2,100	0	0.0%
BOOKS & SUBSCRIPTIONS	3,200	3,153	3,200	3,200	3,200	0	0.0%
ASSET FORF-FED	23,628	0	25,126	25,126	21,886	(3,240)	(12.9%)
ASSET FORF-STATE	16,277	0	18,029	18,029	18,679	650	3.6%
CAPITAL OUTLAY NEW	949	883	0	0	0	0	0.0%
Subtotal for Organization	633,278	550,712	613,691	613,691	582,246	(31,445)	(5.1%)

### SHERIFF

SALARIES	952,941	1,069,656	963,627	963,627	971,031	7,404	0.8%
SALARIES-STATE	1,466,711	1,399,346	1,486,175	1,486,175	1,458,297	(27,878)	(1.9%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	19,197	0	0	0	0	0.0%
SALARIES-OTHER	24,000	24,856	0	0	0	0	0.0%
SALARIES-EXTRA DUTY	40,000	25,271	40,000	44,828	53,200	8,372	18.7%
SALARIES-US MARSHALLS	15,000	6,920	0	0	15,000	15,000	100.0%
SALARIES-OVERTIME	148,393	146,724	158,710	158,710	58,710	(100,000)	(63.0%)
SALARIES-OVERTIME-GRANTS	20,000	5,651	13,200	13,200	0	(13,200)	(100.0%)
EDUCATION SUPPLEMENT	13,200	13,753	13,800	13,800	13,800	0	0.0%
SPECIAL DUTY ALLOCATION	13,200	11,923	12,000	12,000	12,000	0	0.0%
FICA	203,437	197,054	207,279	207,279	198,063	(9,216)	(4.4%)
VRS	320,372	325,051	355,251	355,251	352,299	(2,952)	(0.8%)
HMP	264,785	274,440	240,980	240,980	344,437	103,457	42.9%
GROUP LIFE	21,650	14,550	27,193	27,193	6,802	(20,391)	(75.0%)
UNEMPLOYMENT INSURANCE	6,426	6,729	0	0	0	0	0.0%
WORKERS COMPENSATION	64,568	65,822	60,160	60,160	56,487	(3,673)	(6.1%)
MEDICAL SERVICES	3,200	2,127	3,200	3,200	5,700	2,500	78.1%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	6,900	2,583	6,900	6,900	6,900	0	0.0%
REPAIR & MAINTAIN/AUTO	146,560	108,103	164,560	164,560	129,560	(35,000)	(21.3%)
MAINT SVC CONTRACT	87,000	84,204	69,800	69,800	69,800	0	0.0%
POSTAGE	3,300	2,264	4,000	4,000	4,000	0	0.0%
TELEPHONE	44,000	53,425	44,000	44,000	44,000	0	0.0%
TELECOMMUNICATION LINES	0	0	0	0	7,000	7,000	100.0%
LEASE/RENT OF BUILDINGS	2,000	1,200	2,000	2,000	1,200	(800)	(40.0%)
TRAINING	58,319	47,604	62,319	62,319	50,000	(12,319)	(19.8%)
DUES & MEMBERSHIP	12,110	6,009	12,110	12,110	7,110	(5,000)	(41.3%)
SUSPENSE EXPENSE	0	40	0	0	0	0	0.0%
OFFICE SUPPLIES	15,000	14,812	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	180,784	153,075	184,784	184,784	202,170	17,386	9.4%
POLICE SUPPLIES	36,000	20,730	39,000	39,000	29,000	(10,000)	(25.6%)
UNIFORMS	37,026	27,124	18,326	18,326	34,826	16,500	90.0%
ANIMAL SUPPLIES	0	0	0	0	0	0	0.0%
DARE SUPPLIES	12,000	10,784	12,000	12,000	12,000	0	0.0%
OTHER MISC EXPENSES	5,500	(457)	5,500	5,500	0	(5,500)	(100.0%)

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
ASSET FORF-FED	151,215	87,601	100,000	100,000	39,500	(60,500)	(60.5%)
ASSET FORF-STATE	17,469	2,479	17,469	17,469	16,625	(844)	(4.8%)
OTHER EXP-DONATIONS	10,000	49	10,000	10,000	10,000	0	0.0%
OTHER EXPENSES-GRANTS	23,894	14,129	12,790	36,790	0	(36,790)	(100.0%)
PROGRAM SUPPLIES	8,000	2,036	8,000	8,000	3,000	(5,000)	(62.5%)
CAPITAL OUTLAY NEW	45,817	19,070	33,000	63,000	35,500	(27,500)	(43.7%)
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	20,000	19,763	0	0	0	0	0.0%
CAPITAL-GRANT C	0	6,433	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,500	1,136	3,500	3,500	3,500	0	0.0%
COMMUNICATIONS EQUIPMT	30,000	22,457	30,000	30,000	10,000	(20,000)	(66.7%)
Subtotal for Organization	4,534,277	4,315,724	4,436,633	4,495,461	4,276,517	(218,944)	(4.9%)

### E911

SALARIES	144,047	144,047	144,047	144,047	144,047	0	0.0%
PART TIME WAGES	16,328	25,348	16,328	16,328	19,594	3,266	20.0%
SALARIES-OTHER	0	707	0	0	0	0	0.0%
SALARIES-OVERTIME	5,000	17,073	5,000	5,000	5,000	0	0.0%
FICA	12,651	13,411	12,651	12,651	12,901	250	2.0%
VRS	18,971	18,971	20,772	20,772	20,772	0	0.0%
HMP	23,216	23,216	13,941	13,941	17,304	3,363	24.1%
GROUP LIFE	1,282	853	1,599	1,599	403	(1,196)	(74.8%)
WORKERS COMPENSATION	281	287	248	248	253	5	2.0%
PROFESSIONAL SERVICES	20,000	3,886	20,000	20,000	5,000	(15,000)	(75.0%)
MAINT SVC CONTRACT	63,000	61,818	0	0	0	0	0.0%
PRINTING	10,000	9,107	10,000	10,000	10,000	0	0.0%
EDP EQUIPMENT	5,000	454	0	0	0	0	0.0%
Subtotal for Organization	319,776	319,177	244,586	244,586	235,274	(9,312)	(3.8%)

### FIRE AND RESCUE

MAINT SVC CONTRACT	25,963	25,832	0	0	0	0	0.0%
ABINGDON CONTRIBUTION	821,562	821,562	821,562	821,562	821,562	0	0.0%
ABINGDON STATE GRANT	68,500	66,903	68,500	68,500	70,500	2,000	2.9%
GLOU CONTRIBUTION	814,500	814,500	814,500	814,500	821,562	7,062	0.9%
GLOU STATE GRANT	68,500	66,903	68,500	68,500	70,500	2,000	2.9%
PEN EMS COUNCIL	3,478	3,478	3,478	3,478	3,846	368	10.6%
Subtotal for Organization	1,802,503	1,799,178	1,776,540	1,776,540	1,787,970	11,430	0.6%

### STATE FOREST SERVICE

CONTRIBUTIONS	6,939	8,040	8,039	8,039	8,039	0	0.0%
Subtotal for Organization	6,939	8,040	8,039	8,039	8,039	0	0.0%

### RADIO O&M

REPAIR & MAINTAIN	10,000	321	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT	0	0	14,884	14,884	223,208	208,324	1399.7%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
ELECTRICAL SERVICES	21,000	15,309	21,000	21,000	27,189	6,189	29.5%
PROPANE FUEL	2,000	966	2,000	2,000	5,000	3,000	150.0%
TELEPHONE	0	0	30,000	30,000	25,512	(4,488)	(15.0%)
PMTS TO YORK COUNTY	0	0	50,000	50,000	50,000	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	10,000	10,000	100.0%
Subtotal for Organization	33,000	16,597	127,884	127,884	350,909	223,025	174.4%

### JAIL

SALARIES	83,605	83,605	83,605	83,605	83,605	0	0.0%
SALARIES-STATE	1,379,207	1,268,376	1,255,798	1,255,798	1,228,355	(27,443)	(2.2%)
PART TIME WAGES	7,146	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	27,090	20,577	34,320	34,320	22,328	(11,992)	(34.9%)
SALARIES-OVERTIME	69,000	72,350	69,000	69,000	35,000	(34,000)	(49.3%)
FICA	119,503	104,665	110,368	110,368	104,751	(5,617)	(5.1%)
VRS	192,652	174,385	193,142	193,142	189,185	(3,957)	(2.0%)
HMP	206,621	170,740	167,328	167,328	198,461	31,133	18.6%
GROUP LIFE	13,019	7,963	14,867	14,867	3,673	(11,194)	(75.3%)
UNEMPLOYMENT INSURANCE	12,261	11,958	0	0	0	0	0.0%
WORKERS COMPENSATION	42,355	43,251	35,372	35,372	33,558	(1,814)	(5.1%)
MEDICAL SERVICES	165,000	80,268	186,000	186,000	100,000	(86,000)	(46.2%)
OTHER CONTRACTED SVCS	12,800	12,800	12,800	12,800	12,800	0	0.0%
REPAIR & MAINTAIN	8,500	7,917	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	9,352	6,225	9,352	9,352	6,500	(2,852)	(30.5%)
DRY CLEANING/LAUNDRY	4,600	2,409	4,600	4,600	2,600	(2,000)	(43.5%)
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
BOARD PRISONERS	21,000	16,582	21,000	21,000	21,000	0	0.0%
POSTAGE	2,000	1,011	2,000	2,000	2,000	0	0.0%
TELEPHONE	14,000	11,347	14,000	14,000	14,000	0	0.0%
TRAINING	26,976	17,168	28,476	28,476	20,000	(8,476)	(29.8%)
OFFICE SUPPLIES	8,000	8,070	8,000	8,000	8,000	0	0.0%
FOOD SUPPLIES	135,000	108,671	135,000	135,000	118,000	(17,000)	(12.6%)
MEDICAL SUPPLIES	98,000	28,618	98,000	98,000	50,000	(48,000)	(49.0%)
LINEN SUPPLIES	5,000	2,547	5,000	5,000	3,500	(1,500)	(30.0%)
UNIFORMS	3,500	3,730	6,000	6,000	6,000	0	0.0%
OTHER MISC EXPENSES	6,000	2,954	3,500	3,500	5,000	1,500	42.9%
OTHER EXP-WORK RELEASE	25,000	20,827	0	0	30,000	30,000	100.0%
FURNITURE/FIXTURES-NEW	2,000	933	2,000	2,000	2,000	0	0.0%
EQUIPMENT-INMATE	40,993	35,194	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	2,740,180	2,325,139	2,538,028	2,538,028	2,338,816	(199,212)	(7.8%)

### PROBATION

SALARIES	251,786	237,973	251,786	251,786	251,111	(675)	(0.3%)
PART TIME WAGES	9,984	0	9,984	9,984	9,984	0	0.0%
FICA	20,025	17,161	20,025	20,025	19,974	(51)	(0.3%)
VRS	33,160	31,649	36,308	36,308	36,210	(98)	(0.3%)
HMP	25,077	25,102	22,820	22,820	33,287	10,467	45.9%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
GROUP LIFE	2,241	1,466	2,795	2,795	703	(2,092)	(74.8%)
WORKERS COMPENSATION	7,146	7,297	6,234	6,234	6,217	(17)	(0.3%)
PROGRAMMING SERVICES	3,505	585	3,505	3,505	3,505	0	0.0%
ELECTRICAL SERVICES	2,490	2,489	2,520	2,520	2,520	0	0.0%
POSTAGE	430	430	440	440	440	0	0.0%
TELEPHONE	7,507	7,414	7,400	7,400	7,421	21	0.3%
LEASE/RENT OF BUILDINGS	15,259	15,259	15,300	15,300	15,100	(200)	(1.3%)
TRAINING	6,110	3,392	6,110	6,110	5,574	(536)	(8.8%)
OFFICE SUPPLIES	3,544	3,163	3,920	3,920	3,920	0	0.0%
OTHER OPERATING SUPPLIES	10,088	9,351	9,736	9,736	9,736	0	0.0%
OTHER MISC EXPENSES	3,505	0	3,505	3,505	3,505	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	401,857	362,732	402,388	402,388	409,207	6,819	1.7%

### CODES

SALARIES	558,894	533,711	541,217	541,217	537,296	(3,921)	(0.7%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	442	0	0	0	0	0.0%
BOARD MEMBER SALARIES	4,650	3,525	4,200	4,200	4,200	0	0.0%
FICA	42,755	38,232	41,082	41,082	41,103	21	0.1%
VRS	73,606	70,428	77,438	77,438	77,478	40	0.1%
HMP	64,944	62,957	55,101	55,101	73,924	18,823	34.2%
GROUP LIFE	4,974	3,169	5,961	5,961	1,504	(4,457)	(74.8%)
UNEMPLOYMENT INSURANCE	8,950	8,950	0	0	0	0	0.0%
WORKERS COMPENSATION	6,309	6,442	5,204	5,204	5,208	4	0.1%
PROFESSIONAL SERVICES	0	550	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	8,500	6,475	8,500	8,500	8,050	(450)	(5.3%)
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	2,500	1,855	1,750	1,750	1,750	0	0.0%
ADVERTISING	2,750	1,730	2,500	2,500	2,000	(500)	(20.0%)
POSTAGE	0	0	0	0	3,000	3,000	100.0%
TELEPHONE	10,500	8,380	9,500	9,500	8,750	(750)	(7.9%)
TELECOMMUNICATION LINES	5,150	3,785	4,320	4,320	4,225	(95)	(2.2%)
TRAINING	4,500	2,324	4,000	4,000	4,000	0	0.0%
CERTIFICATION	1,750	100	1,750	1,750	750	(1,000)	(57.1%)
DUES & MEMBERSHIP	750	701	750	750	1,250	500	66.7%
OFFICE SUPPLIES	3,000	2,174	2,750	2,750	2,500	(250)	(9.1%)
AUTOMOTIVE SUPPLIES	15,000	11,362	12,775	12,775	14,000	1,225	9.6%
BOOKS & SUBSCRIPTIONS	1,000	963	3,750	3,750	1,000	(2,750)	(73.3%)
OTHER MISC EXPENSES	8,100	6,511	7,500	7,500	7,000	(500)	(6.7%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	828,582	774,768	790,048	790,048	798,988	8,940	1.1%

### ANIMAL CONTROL

SALARIES	157,759	157,759	157,759	157,759	157,759	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	12,000	8,199	12,000	12,000	12,000	0	0.0%
ONCALL	6,225	5,695	6,225	6,225	6,225	0	0.0%
FICA	13,463	12,393	13,463	13,463	13,463	0	0.0%
VRS	20,777	20,777	22,749	22,749	22,749	0	0.0%
HMP	21,072	21,073	19,176	19,176	22,265	3,089	16.1%
GROUP LIFE	1,404	934	1,751	1,751	442	(1,309)	(74.8%)
WORKERS COMPENSATION	2,134	2,179	1,921	1,921	1,921	0	0.0%
OTHER CONTRACTED SVCS	23,002	24,816	9,500	9,500	9,500	0	0.0%
MAINT SVC CONTRACT	731	675	731	731	200	(531)	(72.6%)
PRINTING	581	502	415	415	415	0	0.0%
ADVERTISING	250	37	250	250	250	0	0.0%
POSTAGE	50	0	50	50	50	0	0.0%
TELEPHONE	4,371	3,677	3,793	3,793	3,608	(185)	(4.9%)
TRAINING	3,136	2,839	3,136	3,136	3,136	0	0.0%
HUMANE SOC CONTRACT	24,040	24,040	24,040	24,040	24,040	0	0.0%
DUES & MEMBERSHIP	332	242	332	332	332	0	0.0%
CLAIMS AND BOUNTIES	0	0	400	400	400	0	0.0%
OFFICE SUPPLIES	1,224	939	1,087	1,087	1,194	107	9.8%
SAFETY EXPENSES	1,380	0	1,380	1,380	2,946	1,566	113.5%
JANITORIAL SUPPLIES	1,734	924	1,694	1,694	2,094	400	23.6%
AUTOMOTIVE SUPPLIES	12,829	12,451	12,500	12,500	17,820	5,320	42.6%
UNIFORMS	2,100	1,887	1,900	1,900	2,860	960	50.5%
ANIMAL SUPPLIES	4,032	715	4,032	4,032	4,032	0	0.0%
OTHER OPERATING SUPPLIES	1,878	1,259	1,878	1,878	2,378	500	26.6%
OTHER EXP-DONATIONS	0	244	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	2,576	2,576	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
COMMUNICATIONS EQUIPMT	2,900	2,226	2,564	2,564	2,564	0	0.0%
Subtotal for Organization	321,980	309,058	304,726	304,726	314,643	9,917	3.3%

### MEDICAL EXAM

MEDICAL SERVICES	500	280	500	500	200	(300)	(60.0%)
Subtotal for Organization	500	280	500	500	200	(300)	(60.0%)

### EMERGENCY SERVICES

SALARIES	56,621	56,000	56,000	56,000	56,000	0	0.0%
PART TIME WAGES	23,130	23,343	23,130	23,130	23,130	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME-GRANTS	0	0	0	1,700	0	(1,700)	(100.0%)
FICA	6,101	6,013	6,053	6,053	6,053	0	0.0%
VRS	7,457	7,375	8,075	8,075	8,075	0	0.0%
HMP	7,896	4,392	3,997	3,997	4,961	964	24.1%
GROUP LIFE	504	332	622	622	157	(465)	(74.8%)
WORKERS COMPENSATION	1,436	1,466	1,171	1,171	1,171	0	0.0%
OTHER CONTRACTED SVCS	0	95	0	22,500	22,500	0	0.0%
MAINT SVC CONTRACT	650	1,292	1,080	1,080	1,080	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
PRINTING	2,500	0	1,500	1,500	200	(1,300)	(86.7%)
ADVERTISING	0	0	400	400	0	(400)	(100.0%)
POSTAGE	250	133	250	250	250	0	0.0%
TELEPHONE	4,820	1,889	1,500	1,500	1,600	100	6.7%
TRAINING	4,400	892	4,400	4,400	4,000	(400)	(9.1%)
DUES & MEMBERSHIP	500	0	245	245	245	0	0.0%
OFFICE SUPPLIES	3,100	622	1,000	1,000	1,000	0	0.0%
SAFETY EXPENSES	1,500	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	2,800	360	2,800	2,800	1,000	(1,800)	(64.3%)
BOOKS & SUBSCRIPTIONS	350	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	2,500	0	0	0	0	0	0.0%
EMERGENCY EVENTS	400	0	400	400	400	0	0.0%
OTHER MISC EXPENSES	2,000	12	0	0	500	500	100.0%
OTHER EXPENSES-GRANTS	51,410	49,258	0	15,300	0	(15,300)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	180,325	153,475	112,623	152,123	132,322	(19,801)	(13.0%)

### PUBLIC WORKS

SALARIES	179,390	179,390	179,390	179,390	234,390	55,000	30.7%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	13,723	13,033	13,723	13,723	17,931	4,208	30.7%
VRS	23,626	23,626	25,868	25,868	33,799	7,931	30.7%
HMP	15,320	15,320	13,941	13,941	26,223	12,282	88.1%
GROUP LIFE	1,597	1,062	1,991	1,991	656	(1,335)	(67.1%)
WORKERS COMPENSATION	1,289	1,316	1,072	1,072	1,886	814	75.9%
PROFESSIONAL SERVICES	3,000	0	3,000	3,000	0	(3,000)	(100.0%)
MAINT SVC CONTRACT	733	378	627	627	605	(22)	(3.5%)
POSTAGE	99	14	44	44	44	0	0.0%
TELEPHONE	1,219	1,219	1,316	1,316	1,547	231	17.6%
TRAINING	1,110	580	1,110	1,110	1,100	(10)	(0.9%)
DUES & MEMBERSHIP	171	171	488	488	338	(150)	(30.7%)
OFFICE SUPPLIES	973	944	973	973	973	0	0.0%
AUTOMOTIVE SUPPLIES	510	490	688	688	743	55	8.0%
BOOKS & SUBSCRIPTIONS	553	464	595	595	621	26	4.4%
OTHER OPERATING SUPPLIES	60	16	60	60	60	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	243,373	238,021	244,886	244,886	320,916	76,030	31.0%

### REFUSE

CLOSURE PLAN-LANDFILL	9,400	5,101	9,300	9,300	6,000	(3,300)	(35.5%)
Subtotal for Organization	9,400	5,101	9,300	9,300	6,000	(3,300)	(35.5%)

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>BUILDING &amp; GROUNDS</b>							
SALARIES	747,726	743,025	747,414	747,414	731,771	(15,643)	(2.1%)
PART TIME WAGES	23,975	22,006	24,453	24,453	24,453	0	0.0%
SALARIES-OVERTIME	0	2,444	2,000	2,000	2,000	0	0.0%
ONCALL	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	0	0	0	0	0	0	0.0%
FICA	59,035	54,268	59,201	59,201	58,004	(1,197)	(2.0%)
VRS	98,476	96,069	107,777	107,777	105,521	(2,256)	(2.1%)
HMP	128,888	124,502	114,959	114,959	163,669	48,710	42.4%
GROUP LIFE	6,655	4,409	8,296	8,296	2,049	(6,247)	(75.3%)
WORKERS COMPENSATION	20,211	20,639	17,401	17,401	17,009	(392)	(2.3%)
PROFESSIONAL SERVICES	100	103	100	100	50	(50)	(50.0%)
REPAIR & MAINTAIN	80,000	84,160	80,470	80,470	82,000	1,530	1.9%
REPAIR & MAINTAIN/AUTO	25,000	27,439	26,000	26,000	40,000	14,000	53.8%
MAINT SVC CONTRACT	37,150	35,042	37,203	37,203	38,400	1,197	3.2%
ELECTRICAL SERVICES	315,000	240,326	260,750	260,750	300,000	39,250	15.1%
HEATING SERVICES	22,000	23,104	27,000	27,000	30,600	3,600	13.3%
WATER AND SEWER	51,700	62,242	68,785	68,785	67,000	(1,785)	(2.6%)
POSTAGE	50	0	40	40	25	(15)	(37.5%)
TELEPHONE	3,250	3,277	3,300	3,300	3,800	500	15.2%
TRAINING	1,500	1,377	1,500	1,500	2,800	1,300	86.7%
OFFICE SUPPLIES	1,000	1,000	900	900	900	0	0.0%
AGRICULTURAL SUPPLIES	9,300	9,534	9,300	9,300	9,300	0	0.0%
SAFETY EXPENSES	700	457	500	500	600	100	20.0%
JANITORIAL SUPPLIES	39,500	39,494	39,500	39,500	40,500	1,000	2.5%
TOOLS	1,300	1,296	1,500	1,500	1,600	100	6.7%
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	12,000	17,808	17,100	17,100	18,500	1,400	8.2%
UNIFORMS	10,100	8,996	9,000	9,000	8,800	(200)	(2.2%)
BOOKS & SUBSCRIPTIONS	200	26	200	200	150	(50)	(25.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	1,694,816	1,623,043	1,664,649	1,664,649	1,749,501	84,852	5.1%

### HEALTH DEPT

LEASE/RENT OF BUILDINGS	61,509	63,319	61,509	61,509	66,679	5,170	8.4%
PAYMENT TO STATE	398,643	393,164	393,164	393,164	405,877	12,713	3.2%
CENTREX PHONE SERVICE	5,500	7,636	5,500	5,500	6,800	1,300	23.6%
Subtotal for Organization	465,652	464,119	460,173	460,173	479,356	19,183	4.2%

### MENTAL HEALTH

COMM SER BOARD CONTR	113,455	113,455	113,455	113,455	113,455	0	0.0%
Subtotal for Organization	113,455	113,455	113,455	113,455	113,455	0	0.0%

### COMMUNITY EDUCATION

SALARIES	343,783	307,082	307,274	307,274	307,274	0	0.0%
PART TIME WAGES	8,200	25,577	37,403	37,403	43,204	5,801	15.5%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
FICA	26,927	24,202	26,368	26,368	26,812	444	1.7%
VRS	45,276	40,468	44,309	44,309	44,309	0	0.0%
HMP	37,365	29,469	26,817	26,817	33,287	6,470	24.1%
GROUP LIFE	3,060	1,820	3,411	3,411	860	(2,551)	(74.8%)
WORKERS COMPENSATION	1,267	1,294	1,137	1,137	1,157	20	1.8%
PROFESSIONAL SERVICES	4,500	3,943	4,500	4,500	4,500	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	914	850	850	850	0	0.0%
PRINTING	13,500	12,961	18,050	18,050	18,050	0	0.0%
POSTAGE	252	60	252	252	252	0	0.0%
TELEPHONE	3,120	2,406	3,120	3,120	2,920	(200)	(6.4%)
TRAINING	2,960	1,779	2,160	2,160	2,160	0	0.0%
DUES & MEMBERSHIP	120	22	22	22	22	0	0.0%
OFFICE SUPPLIES	3,000	3,103	2,500	2,500	2,500	0	0.0%
OTHER EXP-DONATIONS	5,300	2,616	3,000	3,000	2,000	(1,000)	(33.3%)
PROGRAM SUPPLIES	2,539	1,482	2,100	1,500	2,100	600	40.0%
CAPITAL OUTLAY NEW	0	0	0	600	0	(600)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	502,169	459,196	483,273	483,273	492,257	8,984	1.9%

### CABLE TV SERVICES

SALARIES	0	0	0	0	0	0	0.0%
PART TIME WAGES	23,350	8,878	23,350	22,050	23,350	1,300	5.9%
FICA	1,786	699	1,786	1,786	1,786	0	0.0%
VRS	0	0	0	0	0	0	0.0%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	86	88	82	82	82	0	0.0%
PROFESSIONAL SERVICES	9,000	4,050	10,000	1,800	10,000	8,200	455.6%
MAINT SVC CONTRACT	2,000	0	2,000	2,000	2,000	0	0.0%
TELEPHONE	600	0	600	600	600	0	0.0%
TRAINING	2,300	0	600	150	600	450	300.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	400	374	400	400	400	0	0.0%
CAPITAL OUTLAY NEW	1,000	451	0	9,950	0	(9,950)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	40,522	14,539	38,818	38,818	38,818	0	0.0%

### COMMUNITY COLLEGE

COMM COLLEGE CONTRIB	11,889	11,889	11,889	11,889	12,127	238	2.0%
Subtotal for Organization	11,889	11,889	11,889	11,889	12,127	238	2.0%

### PARKS & RECREATION

SALARIES	336,079	336,079	336,079	336,079	340,442	4,363	1.3%
PART TIME WAGES	118,361	106,205	118,345	118,345	106,834	(11,511)	(9.7%)

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	0	36	0	0	0	0	0.0%
FICA	34,765	30,417	34,763	34,763	34,217	(546)	(1.6%)
VRS	44,262	44,262	48,463	48,463	49,092	629	1.3%
HMP	56,189	59,693	54,319	54,319	54,549	230	0.4%
GROUP LIFE	2,991	1,990	3,730	3,730	953	(2,777)	(74.5%)
UNEMPLOYMENT INSURANCE	621	482	0	0	0	0	0.0%
WORKERS COMPENSATION	10,725	10,952	9,688	9,688	9,521	(167)	(1.7%)
PROFESSIONAL SERVICES	1,510	1,405	1,650	1,650	1,650	0	0.0%
OTHER CONTRACTED SVCS	18,831	18,977	16,404	16,404	18,271	1,867	11.4%
MAINT SVC CONTRACT	4,037	4,049	4,500	4,500	4,200	(300)	(6.7%)
ELECTRICAL SERVICES	2,475	4,142	3,000	3,000	6,051	3,051	101.7%
WATER AND SEWER	1,300	1,385	1,600	1,600	1,500	(100)	(6.3%)
POSTAGE	25	29	25	25	1,525	1,500	6000.0%
TELEPHONE	4,000	2,484	2,200	2,200	2,200	0	0.0%
LEASE/RENT OF EQUIPMENT	5,103	3,054	5,103	5,103	4,100	(1,003)	(19.7%)
TRAINING	1,710	1,830	1,940	1,940	1,940	0	0.0%
DUES & MEMBERSHIP	755	645	655	655	625	(30)	(4.6%)
SPECIAL EVENTS	19,400	17,689	19,400	19,400	18,150	(1,250)	(6.4%)
OFFICE SUPPLIES	2,900	2,376	2,900	2,900	2,500	(400)	(13.8%)
SAFETY EXPENSES	700	340	700	700	600	(100)	(14.3%)
MAINTENANCE SUPPLIES	14,450	15,627	14,450	14,450	17,000	2,550	17.6%
AUTOMOTIVE SUPPLIES	7,000	7,548	8,300	8,300	8,300	0	0.0%
UNIFORMS	1,290	1,280	1,000	1,000	900	(100)	(10.0%)
OTHER EXP-DONATIONS	17,864	11,998	10,000	10,000	15,000	5,000	50.0%
OTHER EXPENSES-GRANTS	0	662	0	0	0	0	0.0%
PROGRAM SUPPLIES	18,788	17,845	17,650	17,650	17,992	342	1.9%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	0	0	0	0	0	0	0.0%
CAPITAL-GRANT C	0	0	0	0	0	0	0.0%
CAPITAL-GRANT D	0	0	0	0	0	0	0.0%
Subtotal for Organization	726,131	703,481	716,864	716,864	718,112	1,248	0.2%

### GLOU PT BEACH

PART TIME WAGES	15,592	13,816	15,592	15,592	15,592	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	1,193	1,087	1,193	1,193	1,193	0	0.0%
WORKERS COMPENSATION	404	413	365	365	365	0	0.0%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	3,100	2,514	3,100	3,100	2,890	(210)	(6.8%)
WATER AND SEWER	1,100	1,590	1,400	1,400	1,500	100	7.1%
TELEPHONE	164	217	164	164	236	72	43.9%
LEASE/RENT OF EQUIPMENT	2,100	1,988	2,150	2,150	2,150	0	0.0%
FOOD SUPPLIES	7,500	8,625	7,000	7,182	7,000	(182)	(2.5%)
JANITORIAL SUPPLIES	0	0	0	0	0	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
UNIFORMS	150	95	150	150	150	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
Subtotal for Organization	31,303	30,345	31,114	31,296	31,076	(220)	(0.7%)

### BEAVERDAM PARK

SALARIES	104,379	82,082	69,279	69,279	69,279	0	0.0%
PART TIME WAGES	28,848	36,298	42,848	42,848	42,848	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	10,192	8,635	8,578	8,578	8,578	0	0.0%
VRS	13,747	9,509	9,990	9,990	9,990	0	0.0%
HMP	0	7,424	6,756	6,756	8,385	1,629	24.1%
GROUP LIFE	929	433	769	769	194	(575)	(74.8%)
WORKERS COMPENSATION	3,451	3,524	2,624	2,624	2,624	0	0.0%
REPAIR & MAINTAIN	500	245	500	500	500	0	0.0%
ELECTRICAL SERVICES	4,790	4,661	4,790	4,790	5,127	337	7.0%
TELEPHONE	800	1,205	1,250	1,250	1,250	0	0.0%
LEASE/RENT OF EQUIPMENT	240	198	240	240	594	354	147.5%
TRAINING	750	5	750	750	750	0	0.0%
OFFICE SUPPLIES	900	873	900	900	900	0	0.0%
FOOD SUPPLIES	9,500	9,320	9,500	9,318	9,500	182	2.0%
SAFETY EXPENSES	600	437	600	600	500	(100)	(16.7%)
MAINTENANCE SUPPLIES	6,200	7,628	6,200	7,200	7,300	100	1.4%
AUTOMOTIVE SUPPLIES	3,500	3,680	3,100	3,100	3,500	400	12.9%
UNIFORMS	1,500	1,251	1,500	1,500	1,300	(200)	(13.3%)
MERCH FOR RESALE	250	0	250	250	250	0	0.0%
EQUIP FOR RENT	4,940	4,764	4,940	4,940	4,940	0	0.0%
PROGRAM SUPPLIES	1,600	1,585	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	7,750	3,050	0	0	0	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
Subtotal for Organization	205,366	186,809	176,964	177,782	179,909	2,127	1.2%

### DAFFODIL FESTIVAL

MAINT SVC CONTRACT	18	1	18	18	20	2	11.1%
PRINTING	2,650	0	2,650	2,650	3,800	1,150	43.4%
ADVERTISING	2,500	385	2,500	2,500	4,100	1,600	64.0%
POSTAGE	150	0	150	150	150	0	0.0%
SPECIAL EVENTS	25,582	46,081	25,582	25,582	35,765	10,183	39.8%
AGRICULTURAL SUPPLIES	5,250	0	5,250	5,250	5,650	400	7.6%
PROGRAM SUPPLIES	3,850	0	3,850	3,850	2,050	(1,800)	(46.8%)
Subtotal for Organization	40,000	46,467	40,000	40,000	51,535	11,535	28.8%

### HISTORY MUSEUM

PART TIME WAGES	38,480	36,329	38,480	38,480	38,480	0	0.0%
FICA	2,944	2,827	2,944	2,944	2,944	0	0.0%
WORKERS COMPENSATION	65	66	58	58	58	0	0.0%
PROFESSIONAL SERVICES	250	18	0	0	0	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
OTHER CONTRACTED SVCS	700	18	700	700	0	(700)	(100.0%)
MAINT SVC CONTRACT	250	39	250	250	150	(100)	(40.0%)
PRINTING	200	0	0	0	100	100	100.0%
POSTAGE	75	98	75	75	75	0	0.0%
TELEPHONE	300	266	300	300	300	0	0.0%
INSURANCE DEDUCTIBLE	200	0	200	200	200	0	0.0%
SPECIAL EVENTS	300	79	100	100	100	0	0.0%
OFFICE SUPPLIES	450	440	450	450	450	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
MERCH FOR RESALE	6,500	5,764	6,500	6,500	6,500	0	0.0%
MUSEUM OPERATIONS	4,680	2,740	3,175	3,175	5,325	2,150	67.7%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	3,000	3,000	0	(3,000)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	380	380	0	(380)	(100.0%)
<b>Subtotal for Organization</b>	<b>55,394</b>	<b>48,683</b>	<b>56,612</b>	<b>56,612</b>	<b>54,682</b>	<b>(1,930)</b>	<b>(3.4%)</b>

### LIBRARY

SALARIES	309,227	272,833	310,607	310,607	310,607	0	0.0%
PART TIME WAGES	101,628	110,562	100,367	100,367	100,367	0	0.0%
SALARIES-OVERTIME	0	(211)	0	65	0	(65)	(100.0%)
FICA	31,430	28,767	31,440	31,365	31,440	75	0.2%
VRS	40,725	36,788	44,790	44,790	44,790	0	0.0%
HMP	35,136	32,576	35,164	35,164	43,646	8,482	24.1%
GROUP LIFE	2,752	1,713	3,448	3,448	870	(2,578)	(74.8%)
WORKERS COMPENSATION	1,230	1,256	1,089	1,099	1,089	(10)	(0.9%)
MAINT SVC CONTRACT	11,000	11,000	10,000	10,000	9,000	(1,000)	(10.0%)
MAINT SVC CONTRACT-VSL	0	0	0	0	10,000	10,000	100.0%
POSTAGE	550	501	550	550	3,250	2,700	490.9%
TELEPHONE	4,450	5,558	5,000	5,000	5,000	0	0.0%
TELEPHONE-VSL	2,500	1,726	2,200	2,200	2,200	0	0.0%
LEASE/RENT OF BUILDINGS	177,500	183,844	231,500	231,500	233,320	1,820	0.8%
TRAINING	2,200	1,833	1,500	1,500	1,000	(500)	(33.3%)
TRAINING-VSL	0	0	0	0	500	500	100.0%
OFFICE SUPPLIES	11,808	11,903	3,000	3,000	5,000	2,000	66.7%
OFFICE SUPPLIES-VSL	9,000	8,717	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,500	1,294	1,500	1,500	1,500	0	0.0%
LIBRARY MAT	14,000	4,373	8,450	8,450	8,450	0	0.0%
LIBRARY MAT-VSL	102,700	94,642	85,606	85,606	83,289	(2,317)	(2.7%)
OTHER EXP-DONATIONS	37,050	23,387	20,000	20,000	20,000	0	0.0%
OTH EQUIPMENT	8,500	8,491	6,000	6,000	0	(6,000)	(100.0%)
OTH EQUIPMENT-VSL	0	0	0	0	6,000	6,000	100.0%
<b>Subtotal for Organization</b>	<b>904,886</b>	<b>841,551</b>	<b>917,211</b>	<b>917,211</b>	<b>936,318</b>	<b>19,107</b>	<b>2.1%</b>

### PLANNING

SALARIES	206,211	189,597	207,607	205,807	213,754	7,947	3.9%
SALARIES-OVERTIME	0	0	0	0	750	750	100.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
BOARD MEMBER SALARIES	7,800	3,750	7,800	7,800	7,800	0	0.0%
FICA	15,775	13,223	15,882	15,882	16,410	528	3.3%
VRS	27,158	24,936	29,937	29,937	30,823	886	3.0%
HMP	29,999	27,552	30,032	30,032	36,711	6,679	22.2%
GROUP LIFE	1,835	1,155	2,304	2,304	599	(1,705)	(74.0%)
WORKERS COMPENSATION	351	358	311	311	322	11	3.5%
OTHER CONTRACTED SVCS	5,000	900	30,000	30,000	0	(30,000)	(100.0%)
MAINT SVC CONTRACT	1,500	760	1,500	1,500	2,000	500	33.3%
ADVERTISING	2,500	845	2,500	2,500	2,500	0	0.0%
POSTAGE	200	0	200	200	200	0	0.0%
TELEPHONE	2,500	1,335	2,000	2,000	2,000	0	0.0%
TRAINING	5,000	1,550	5,000	6,800	5,000	(1,800)	(26.5%)
PLANNING DIST COMM	59,115	58,512	58,512	58,512	55,997	(2,515)	(4.3%)
DUES & MEMBERSHIP	1,200	1,080	1,200	1,200	1,300	100	8.3%
OFFICE SUPPLIES	3,000	2,662	3,000	3,000	3,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	520	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	300	171	200	200	200	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	1,000	703	1,000	1,000	1,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	50,000	0	(50,000)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	5,520	0	(5,520)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	371,444	329,609	399,985	455,505	381,366	(74,139)	(16.3%)

### ECONOMIC DEVELOPMENT

SALARIES	109,933	109,933	109,933	109,933	109,933	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	8,410	8,262	8,410	8,410	8,410	0	0.0%
VRS	14,478	14,478	15,852	15,852	15,852	0	0.0%
HMP	4,893	4,893	4,453	4,453	5,527	1,074	24.1%
GROUP LIFE	978	651	1,220	1,220	308	(912)	(74.8%)
WORKERS COMPENSATION	330	337	268	268	268	0	0.0%
MAINT SVC CONTRACT	0	102	0	0	0	0	0.0%
POSTAGE	0	10	0	0	0	0	0.0%
TELEPHONE	720	1,007	500	500	700	200	40.0%
TRAINING	1,000	516	500	500	500	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	0	0	0.0%
HPT RDS ECON DEV ALLIANCE	36,419	36,419	36,723	36,723	37,225	502	1.4%
PEN COUNCIL WORKFORCE DEV	19,006	19,006	19,006	19,006	19,006	0	0.0%
VIRGINIA RIVER COUNTRY	0	0	0	0	0	0	0.0%
CHAMBER OF COMMERCE	3,000	3,000	3,000	3,000	3,000	0	0.0%
IDA	0	294	0	0	0	0	0.0%
HPT RDS PARTNERSHIP	10,117	10,117	9,815	9,815	9,815	0	0.0%
MID PEN BUSI DEV PARTNERS	2,210	2,210	2,210	2,210	0	(2,210)	(100.0%)
OFFICE SUPPLIES	300	21	300	300	300	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	211,794	211,256	212,190	212,190	210,844	(1,346)	(0.6%)

### CLEAN COMMUNITY

PART TIME WAGES	13,364	13,219	13,364	13,364	13,364	0	0.0%
FICA	1,022	1,027	1,022	1,022	1,022	0	0.0%
WORKERS COMPENSATION	23	23	20	20	20	0	0.0%
PROFESSIONAL SERVICES	13,500	5,760	13,500	13,500	13,500	0	0.0%
OTHER EXP-DONATIONS	0	471	0	0	0	0	0.0%
PROGRAM SUPPLIES	3,540	3,286	3,540	3,540	3,540	0	0.0%
Subtotal for Organization	31,449	23,787	31,446	31,446	31,446	0	0.0%

### TOURISM

SALARIES	36,879	36,879	36,879	36,879	36,879	0	0.0%
PART TIME WAGES	0	56	0	0	3,994	3,994	100.0%
ONCALL	0	32	0	0	0	0	0.0%
FICA	2,821	2,483	2,821	2,821	3,127	306	10.8%
VRS	4,857	4,857	5,318	5,318	5,318	0	0.0%
HMP	7,424	7,424	6,756	6,756	8,919	2,163	32.0%
GROUP LIFE	328	218	409	409	103	(306)	(74.8%)
WORKERS COMPENSATION	63	64	55	55	61	6	10.9%
OTHER CONTRACTED SVCS	155	42	0	0	65	65	100.0%
MAINT SVC CONTRACT	80	79	0	0	80	80	100.0%
PRINTING	2,250	2,266	3,800	3,800	3,800	0	0.0%
ADVERTISING	13,850	11,684	18,600	18,600	18,200	(400)	(2.2%)
ELECTRICAL SERVICES	0	0	0	0	0	0	0.0%
POSTAGE	1,200	598	1,200	1,200	1,200	0	0.0%
TELEPHONE	875	655	875	875	875	0	0.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	1,450	646	1,450	1,450	2,000	550	37.9%
MID PEN TOURISM COUNCIL	2,505	2,450	0	0	0	0	0.0%
DUES & MEMBERSHIP	1,305	1,255	1,755	1,755	1,755	0	0.0%
SPECIAL EVENTS	550	360	550	550	3,550	3,000	545.5%
OFFICE SUPPLIES	1,585	1,315	1,585	1,585	1,500	(85)	(5.4%)
OTHER OPERATING SUPPLIES	2,805	2,416	0	2,000	3,000	1,000	50.0%
OTHER MISC EXPENSES	3,425	3,425	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	16,428	3,477	16,428	16,428	16,428	0	0.0%
CAPITAL-GRANT D	0	0	0	0	0	0	0.0%
FUND BALANCE	5,000	0	10,080	8,080	7,846	(234)	(2.9%)
Subtotal for Organization	105,835	82,683	108,561	108,561	118,700	10,139	9.3%

### EXTENSION SERVICE

SALARIES	26,234	26,234	26,234	26,234	26,234	0	0.0%
FICA	2,007	1,772	2,007	2,007	2,007	0	0.0%
VRS	3,455	3,455	3,783	3,783	3,783	0	0.0%

## FY 2012 General Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
HMP	4,893	4,601	3,997	3,997	4,961	964	24.1%
GROUP LIFE	233	155	291	291	73	(218)	(74.9%)
WORKERS COMPENSATION	94	96	87	87	87	0	0.0%
POSTAGE	68	72	68	68	68	0	0.0%
TELEPHONE	1,800	1,679	1,500	1,500	1,500	0	0.0%
TRAINING	950	962	1,200	1,200	1,200	0	0.0%
EXTENSION SERVICE	50,188	38,128	47,625	47,625	42,968	(4,657)	(9.8%)
JAMESTOWN CONTRIBUTION	2,200	2,200	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	322	322	400	400	300	(100)	(25.0%)
OFFICE SUPPLIES	1,228	1,172	600	600	600	0	0.0%
AGRICULTURAL SUPPLIES	400	399	400	400	400	0	0.0%
Subtotal for Organization	94,072	81,246	90,392	90,392	86,381	(4,011)	(4.4%)

### CIVIC CONTRIBUTIONS

HUMANE SOC CONTRIBUTION	45,000	46,368	45,000	45,000	45,000	0	0.0%
REG AIRPORT AUTHORITY	30,000	30,000	23,135	23,135	30,000	6,865	29.7%
SENIOR CITIZEN CENTER	15,000	15,000	15,000	15,000	15,000	0	0.0%
DENTAL SERVICES	0	0	0	0	12,960	12,960	100.0%
PULLER CENTER CONTRIB	13,000	13,000	13,000	13,000	13,000	0	0.0%
SOIL CONSER DIST CONTRIBY	12,500	12,500	12,500	12,500	12,500	0	0.0%
TIDEWATER RC&D COUNCIL	850	850	850	850	850	0	0.0%
GLOU HOUSING PARTNERSHIP	38,000	38,000	36,000	36,000	36,000	0	0.0%
MED FLIGHT SERVICE	1,600	1,600	1,600	1,600	1,600	0	0.0%
FREE CLINIC CONTRIBUTION	15,000	15,000	15,000	15,000	15,000	0	0.0%
LAUREL SHELTER CONTRIBUTI	5,000	5,000	5,000	5,000	5,000	0	0.0%
BAY AGENCY CONTRIBUTION	114,085	114,085	114,085	114,085	114,085	0	0.0%
MID PEN DISABILITIES SER	2,000	2,000	2,000	2,000	0	(2,000)	(100.0%)
BOYS & GIRLS CLUB	25,000	25,000	25,000	25,000	25,000	0	0.0%
Subtotal for Organization	317,035	318,403	308,170	308,170	325,995	17,825	5.8%
Total for Fund	51,572,449	49,404,053	50,467,931	51,079,617	51,272,642	193,025	0.4%

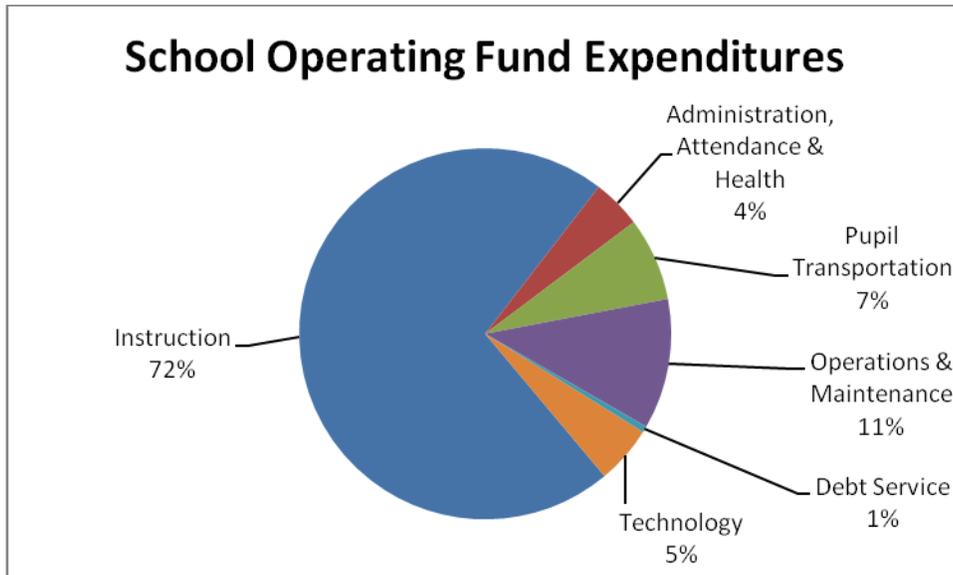
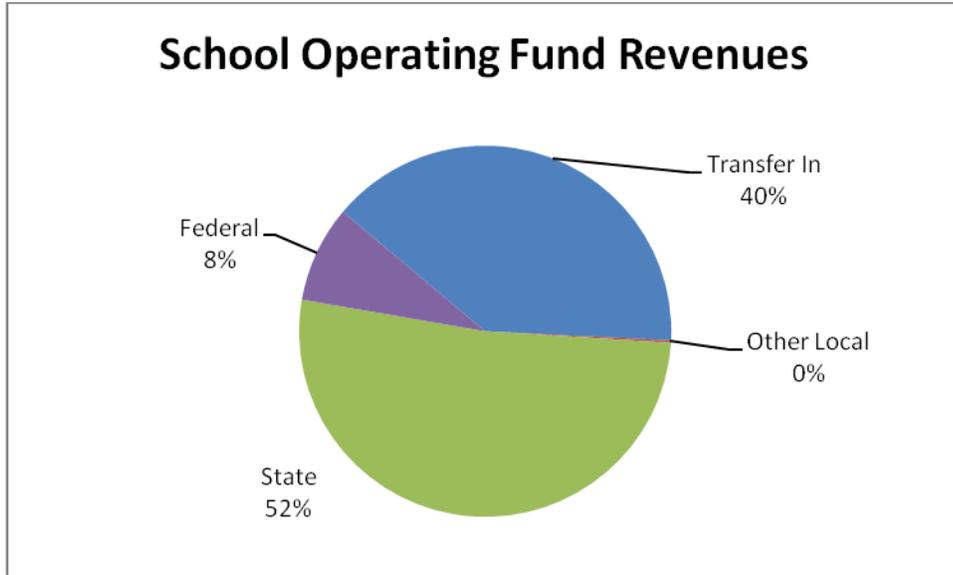
## School Section



School Fund

On October 19, 2010, the Board of Supervisors changed the appropriation methodology for the FY 2012 School Operating Fund budget from lump sum appropriation to categorical appropriation.

The budget includes a local transfer of \$20,556,082, which is 40.2% of all General Fund revenues adjusted down for the General Fund transfers for capital projects. This amount is \$112,947 less than the School Board's Recommended Budget.





## FY 2012 School Operating Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
RENTAL INCOME	2,500	2,500	2,500	2,500	3,000	500	20.0%
GED TEST FEES	5,800	4,396	4,800	4,800	0	(4,800)	(100.0%)
TUITION - NON-RESIDENT	10,000	9,207	10,000	10,000	10,000	0	0.0%
TUITION - DRIVERS ED	16,800	21,495	16,800	16,800	16,800	0	0.0%
TUITION ADULT EDUCATION	1,875	425	1,875	1,875	0	(1,875)	(100.0%)
TUITION - SUMMER SCHOOL	26,500	29,300	26,500	26,500	26,500	0	0.0%
EXPENDITURE REIMB	0	0	0	0	0	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
SALE OF VEH/EQUIPMENT	5,000	11,414	5,000	5,000	4,000	(1,000)	(20.0%)
SALE OF BUSES	5,000	12,493	5,000	5,000	4,000	(1,000)	(20.0%)
SALE OF EQUIPMENT	5,000	12,780	5,000	5,000	2,000	(3,000)	(60.0%)
OTHER INCOME	10,000	29,501	10,000	10,000	10,000	0	0.0%
TUITION - OTHER COUNTY	36,084	22,608	25,000	25,000	25,000	0	0.0%
TRANSFERS IN	20,223,746	20,144,460	20,709,596	20,788,882	20,556,082	(232,800)	(1.1%)
Subtotal for Category	20,348,305	20,300,579	20,822,071	20,901,357	20,657,382	(243,975)	(1.2%)
<b>STATE</b>							
SALES TAX	5,689,226	5,429,302	5,269,125	5,269,125	5,838,570	569,445	10.8%
BASIC AID	16,863,342	16,909,227	15,368,049	15,368,049	15,629,960	261,911	1.7%
ISAP	15,717	15,717	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	110,392	55,806	52,778	52,778	8,652	(44,126)	(83.6%)
FOSTER CARE-REG	8,852	7,812	8,983	8,983	7,812	(1,171)	(13.0%)
ADULT SECONDARY ED	4,860	5,123	4,860	4,860	0	(4,860)	(100.0%)
GIFTED ED-SOQ	172,565	174,300	167,894	167,894	165,769	(2,125)	(1.3%)
PREVENT/INTERV/REMEDATIO	268,435	271,134	264,899	264,899	261,546	(3,353)	(1.3%)
ENROLLMENT LOSS	54,163	0	0	0	0	0	0.0%
STUDENT ACHIEVEMENT GRANT	0	0	0	0	0	0	0.0%
SP ED-SOQ	1,518,574	1,533,843	1,182,718	1,182,718	1,167,747	(14,971)	(1.3%)
COMPOSITE INDEX HH	0	0	873,212	873,212	0	(873,212)	(100.0%)
TEXTBOOK PAYMENTS	454,499	0	196,025	196,025	149,413	(46,612)	(23.8%)
MEAL REIMB	0	0	0	0	0	0	0.0%
SOL TRAINING	0	0	0	0	0	0	0.0%
VOC ED-SOQ	425,661	429,941	346,980	346,980	342,588	(4,392)	(1.3%)
INDUSTRIAL BASED CERT	0	95	0	0	0	0	0.0%
TRUANCY/SAFE SCHOOLS	0	0	0	0	0	0	0.0%
SOC SEC INST	939,522	948,969	884,240	884,240	873,048	(11,192)	(1.3%)
SOC SEC NON-INST	0	0	0	0	0	0	0.0%
RETIREMENT INST	1,207,957	917,982	522,336	522,336	792,005	269,669	51.6%
RETIREMENT NON-INST	0	0	0	0	0	0	0.0%
GROUP LIFE INST	34,513	23,240	33,579	33,579	33,154	(425)	(1.3%)
GROUP LIFE NON-INST	0	0	0	0	0	0	0.0%
HARPER SETTLEMENT	0	0	0	0	0	0	0.0%
READING INTERVENTION	50,194	52,202	49,745	49,745	32,526	(17,219)	(34.6%)
LOTTERY PROCEEDS	348,467	447,177	0	0	476,095	476,095	100.0%
PRIOR YEAR LOTTERY	0	0	0	0	0	0	0.0%
ADULT LITERACY	0	0	0	0	0	0	0.0%

## FY 2012 School Operating Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
JVG	0	0	0	0	0	0	0.0%
DROPOUT PREVENTION (YES)	0	0	0	0	0	0	0.0%
HOMEBOUND	29,365	17,801	18,072	18,072	17,329	(743)	(4.1%)
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	491,592	505,830	516,171	516,171	505,800	(10,371)	(2.0%)
VOC ED EQUIPMENT	13,947	13,588	14,000	14,000	10,504	(3,496)	(25.0%)
VOC ED OCCUP PREP	15,218	12,968	3,000	3,000	3,000	0	0.0%
SOL TEACHING MATERIALS	0	0	0	0	0	0	0.0%
SALARY SUPPLEMENT	0	0	0	0	0	0	0.0%
FOSTER CARE SPED	0	0	0	0	0	0	0.0%
GOV. SCHOOL REGIONAL	0	11,169	0	0	0	0	0.0%
V I TEACHER	2,050	2,007	2,050	2,050	2,007	(43)	(2.1%)
AT RISK-SOQ	117,788	116,573	170,042	170,042	168,284	(1,758)	(1.0%)
MAINT SUPP-SOQ	0	0	0	0	0	0	0.0%
ADDITIONAL TEACHERS	0	0	0	0	0	0	0.0%
NATL BD CERT TCHR BONUS	35,000	35,000	35,000	35,000	32,500	(2,500)	(7.1%)
SOL REMEDIATION	0	0	0	0	0	0	0.0%
PRIMARY CLASS SIZE	355,525	348,575	113,103	113,103	112,206	(897)	(0.8%)
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	54,970	54,970	68,008	68,008	68,008	0	0.0%
MENTOR PROGRAM	6,679	5,191	3,232	3,232	3,232	0	0.0%
SPECIAL ED JAILS	0	0	0	0	0	0	0.0%
MISCELLANEOUS	21,355	864	0	0	0	0	0.0%
ALT ED PILOT-VIC ACAD	0	0	0	0	0	0	0.0%
ESL	11,871	10,095	9,177	9,177	9,014	(163)	(1.8%)
GOV ACADEMIC CHALLENGE	0	0	0	0	0	0	0.0%
RACE TO GED	0	10,891	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	7,500	14,372	7,500	7,500	10,000	2,500	33.3%
VPI STARTUP/EXPANSION	0	0	0	0	0	0	0.0%
OTHER STATE FUNDS	0	0	0	0	0	0	0.0%
STATE JTPA-STATE FLOW	0	0	0	0	0	0	0.0%
PROJECT GRADUATION	0	4,083	0	0	0	0	0.0%
GED WAITING LIST	0	0	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	284,000	284,000	284,000	284,000	284,000	0	0.0%
ALGEBRA READINESS TEMP	36,914	32,899	39,313	39,313	35,296	(4,017)	(10.2%)
TECH RES ASST TEMP	0	0	0	0	0	0	0.0%
<b>Subtotal for Category</b>	<b>29,650,713</b>	<b>28,702,749</b>	<b>26,523,808</b>	<b>26,523,808</b>	<b>27,055,782</b>	<b>531,974</b>	<b>2.0%</b>
<b>FED</b>							
ADULT LITERACY	43,960	37,314	43,960	43,960	0	(43,960)	(100.0%)
TITLE I	851,421	810,441	851,421	851,421	863,238	11,817	1.4%
FEDERAL STIMULUS TITLE I	243,024	198,137	286,669	286,669	0	(286,669)	(100.0%)
TITLE V (FORMER TITLE VI)	0	1,145	0	0	0	0	0.0%
TITLE IID (FORM GLS2000)	9,227	8,511	9,227	9,227	7,315	(1,912)	(20.7%)
WORK FORCE INVESTMENT ACT	0	10,892	0	0	14,118	14,118	100.0%
PROJECT SERV	0	0	0	0	0	0	0.0%
MISCELLANEOUS	350,000	236,727	150,000	150,000	150,000	0	0.0%

## FY 2012 School Operating Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
JVG	0	0	0	0	0	0	0.0%
FED STIMULUS FUNDS (SFSF)	2,004,627	1,738,681	0	265,946	0	(265,946)	(100.0%)
FED STIMULUS FUNDS (BA)	1,275,732	1,275,732	728,783	728,783	0	(728,783)	(100.0%)
FED STIMULUS ED JOBS	0	0	0	500,000	1,249,251	749,251	149.9%
IMPACT AID	70,000	56,286	70,000	70,000	75,000	5,000	7.1%
TITLE VI-B	1,226,448	1,257,460	1,254,460	1,254,460	1,258,655	4,195	0.3%
FEDERAL STIMULUS TITLE VI	710,000	663,578	751,829	751,829	0	(751,829)	(100.0%)
CARL PERKINS	87,058	84,923	84,924	84,924	86,312	1,388	1.6%
HSTW	0	0	0	0	0	0	0.0%
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	259,157	168,084	259,157	259,157	260,455	1,298	0.5%
TITLEIV SAFE & DRUGFREE	22,000	26,302	0	0	0	0	0.0%
ROTC	64,000	62,929	64,000	64,000	68,837	4,837	7.6%
MEDICAID REIMBURSEMENT	138,571	160,423	150,000	150,000	150,000	0	0.0%
VIC AC-SCHOOL TO WORK	0	0	0	0	0	0	0.0%
CHARTER SCHOOL STARTUP	0	0	0	0	0	0	0.0%
E-RATE	135,000	133,711	170,000	170,000	145,000	(25,000)	(14.7%)
PROJECT LEAD THE WAY	0	0	0	0	0	0	0.0%
Subtotal for Category	7,490,225	6,931,277	4,874,430	5,640,376	4,328,181	(1,312,195)	(23.3%)
Total for Fund	57,489,243	55,934,604	52,220,309	53,065,541	52,041,345	(1,024,196)	(1.9%)



## FY 2012 School Operating Fund Expenditure Budget

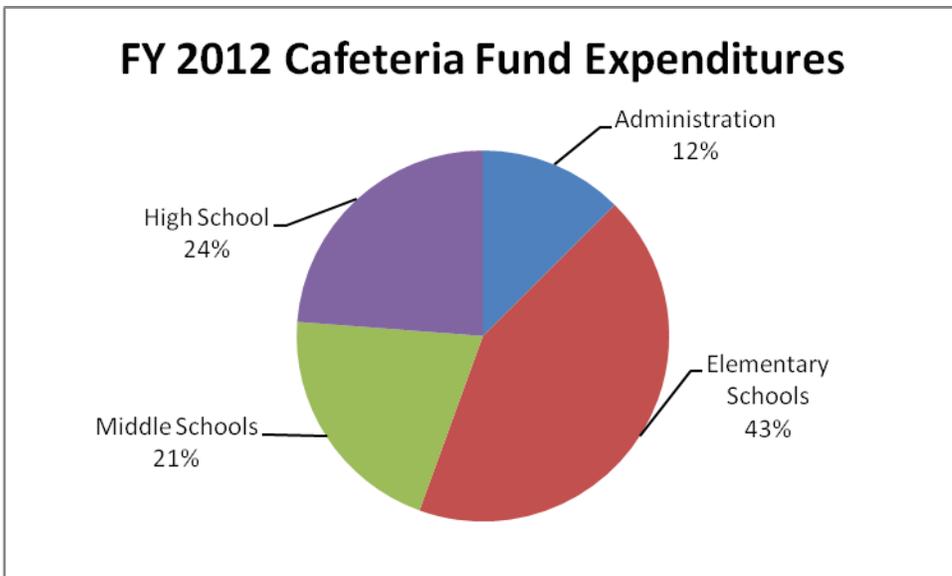
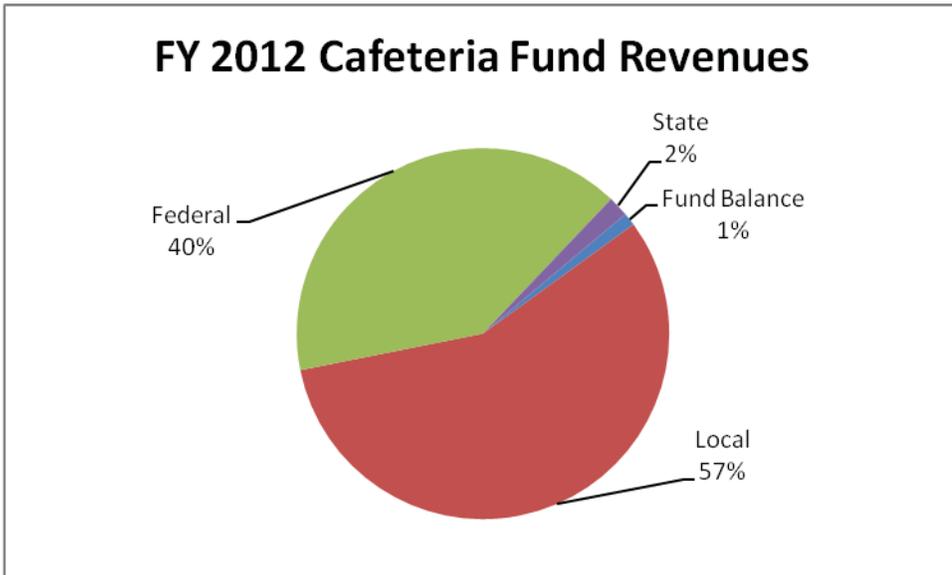
Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>SCHOOL OPERATING FUND</b>							
INSTRUCTION	40,854,541	39,543,767	37,669,739	38,139,739	37,389,444	(750,295)	(2.0%)
ADMIN, ATTEND & HEALTH	2,429,373	2,297,477	2,161,723	2,191,723	2,206,132	14,409	0.7%
PUPIL TRANSPORTATION	4,305,126	4,580,547	3,725,053	3,725,053	3,804,814	79,761	2.1%
OPERATIONS/MAINTENANCE	7,013,241	6,681,456	5,836,131	5,937,308	5,789,651	(147,657)	(2.5%)
DEBT SERVICE	306,917	306,916	279,265	279,265	281,507	2,242	0.8%
TECHNOLOGY	2,580,045	2,524,441	2,548,398	2,792,453	2,569,797	(222,656)	(8.0%)
Subtotal for Organization	57,489,243	55,934,604	52,220,309	53,065,541	52,041,345	(1,024,196)	(1.9%)
Total for Fund	57,489,243	55,934,604	52,220,309	53,065,541	52,041,345	(1,024,196)	(1.9%)



Schools - Cafeteria Budget

The schools cafeteria budget is financed with no funds from the General Fund next year.

Funds that are included in this section are gathered from charges for meals served to the students, as well as state and federal dollars for specific meal programs.





## FY 2012 Cafeteria Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-BANK DEPOSIT	14,000	5,195	12,000	12,000	12,000	0	0.0%
LOCAL SALES-ABG	82,689	71,620	72,750	72,750	74,000	1,250	1.7%
LOCAL SALES-ACH	72,500	67,234	72,500	72,500	70,500	(2,000)	(2.8%)
LOCAL SALES-BET	124,984	100,327	110,000	110,000	105,000	(5,000)	(4.5%)
LOCAL SALES-BOT	139,500	111,525	130,000	130,000	115,000	(15,000)	(11.5%)
LOCAL SALES-PET	72,500	60,832	71,000	71,000	62,000	(9,000)	(12.7%)
LOCAL SALES-WAL	93,520	62,106	82,000	82,000	65,000	(17,000)	(20.7%)
LOCAL SALES-PAGE	177,192	122,157	158,500	158,500	127,000	(31,500)	(19.9%)
LOCAL SALES-PEASLEY	223,500	162,953	204,000	204,000	165,000	(39,000)	(19.1%)
LOCAL SALES-GHS	491,397	446,873	492,000	492,000	455,000	(37,000)	(7.5%)
LOCAL SALES-GHS AM	0	(13)	0	0	0	0	0.0%
HEAD START	0	0	0	0	0	0	0.0%
CATERING REV	16,640	9,143	8,500	8,500	8,500	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	16,640	14,175	10,000	10,000	10,000	0	0.0%
OTHER INCOME	2,000	398	2,000	2,000	2,000	0	0.0%
RETURNED CHECK FEES	2,000	960	2,000	2,000	2,000	0	0.0%
Subtotal for Category	1,529,062	1,235,487	1,427,250	1,427,250	1,273,000	(154,250)	(10.8%)
<b>STATE</b>							
MEAL REIMB	39,995	45,454	43,193	43,193	40,000	(3,193)	(7.4%)
Subtotal for Category	39,995	45,454	43,193	43,193	40,000	(3,193)	(7.4%)
<b>FED</b>							
MEAL REIMB	846,694	957,311	863,000	863,000	859,314	(3,686)	(0.4%)
FED HEAD START	46,692	47,664	47,500	47,500	42,000	(5,500)	(11.6%)
Subtotal for Category	893,386	1,004,975	910,500	910,500	901,314	(9,186)	(1.0%)
<b>NON REVENUE</b>							
FUND BALANCE TRANSFER	25,000	0	25,000	25,000	25,000	0	0.0%
Subtotal for Category	25,000	0	25,000	25,000	25,000	0	0.0%
Total for Fund	2,487,443	2,285,916	2,405,943	2,405,943	2,239,314	(166,629)	(6.9%)



## FY 2012 Cafeteria Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>ADMIN &amp; WHSE</b>							
ADMINISTRATIVE SALARIES	79,054	79,454	79,054	79,054	79,054	0	0.0%
CLERICAL SALARIES	71,095	71,895	71,095	71,095	31,132	(39,963)	(56.2%)
WAREHSE WORKER SALARIES	13,581	13,781	13,581	13,581	13,581	0	0.0%
SUBSTITUTE SALARIES	0	0	0	0	2,000	2,000	100.0%
FICA	12,832	13,117	12,832	12,832	9,928	(2,904)	(22.6%)
VRS	24,046	20,151	26,473	26,473	15,758	(10,715)	(40.5%)
HMP	18,900	18,900	18,900	18,900	16,398	(2,502)	(13.2%)
GROUP LIFE	1,294	955	1,671	1,671	353	(1,318)	(78.9%)
DISABILITY INSURANCE	610	572	576	576	549	(27)	(4.7%)
UNEMPLOYMENT INSURANCE	2,500	194	2,500	2,500	2,500	0	0.0%
WORKERS COMPENSATION	4,933	4,446	4,800	4,800	10,218	5,418	112.9%
ACCUMULATED LEAVE	4,000	12,457	4,000	4,000	4,000	0	0.0%
OTHER CONTRACTED SVCS	26,637	2,207	14,250	14,250	13,538	(712)	(5.0%)
REPAIR & MAINTAIN	558	0	10,000	10,000	5,000	(5,000)	(50.0%)
PRINTING	220	0	250	250	238	(12)	(4.8%)
POSTAGE	570	0	400	400	380	(20)	(5.0%)
TELEPHONE	255	82	550	550	523	(27)	(4.9%)
TRAVEL-MILEAGE	681	0	650	650	618	(32)	(4.9%)
TRAINING	0	0	0	0	0	0	0.0%
STAFF DEVELOPMENT	0	0	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	58	30	200	200	190	(10)	(5.0%)
OFFICE SUPPLIES	3,500	4,906	3,500	3,500	3,325	(175)	(5.0%)
FOOD SUPPLIES	13,200	(8,035)	13,200	13,200	12,540	(660)	(5.0%)
UNIFORMS	6,781	3,334	6,750	6,750	6,413	(337)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	9,484	11,456	13,000	13,000	12,350	(650)	(5.0%)
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	5,925	(2,059)	5,000	5,000	4,750	(250)	(5.0%)
CAPITAL OUTLAY REPLACE	45,783	41,888	19,500	19,500	18,525	(975)	(5.0%)
CAPITAL OUTLAY NEW	0	0	15,565	15,565	14,787	(778)	(5.0%)
Subtotal for Organization	346,497	289,731	340,497	340,497	280,848	(59,649)	(17.5%)

### ABG

OPERATIVE SALARIES	39,578	40,405	39,578	39,578	17,522	(22,056)	(55.7%)
FOOD SVC WORKER SALARIES	17,746	17,757	24,593	24,593	28,190	3,597	14.6%
SUBSTITUTE SALARIES	5,000	12,973	5,000	5,000	5,160	160	3.2%
FICA	4,768	5,355	5,292	5,292	3,892	(1,400)	(26.5%)
VRS	5,094	5,094	4,948	4,948	3,472	(1,476)	(29.8%)
HMP	4,320	4,320	4,320	4,320	4,812	492	11.4%
GROUP LIFE	313	219	404	404	78	(326)	(80.7%)
OTHER CONTRACTED SVCS	1,534	576	1,534	1,534	903	(631)	(41.1%)
REPAIR & MAINTAIN	2,310	0	2,310	2,310	2,195	(115)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

## FY 2012 Cafeteria Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	244	0	244	244	232	(12)	(4.9%)
FOOD SUPPLIES	78,964	80,796	78,500	78,500	78,500	0	0.0%
UNIFORMS	541	0	541	541	514	(27)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	258	513	258	258	238	(20)	(7.8%)
INVENTORY SUPPLIES	5,185	4,036	5,185	5,185	5,185	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	165,855	172,044	172,707	172,707	150,893	(21,814)	(12.6%)

### ACH

OPERATIVE SALARIES	28,523	17,913	17,500	17,500	16,554	(946)	(5.4%)
FOOD SVC WORKER SALARIES	32,567	28,761	36,382	36,382	29,071	(7,311)	(20.1%)
SUBSTITUTE SALARIES	3,500	8,651	3,500	3,500	4,879	1,379	39.4%
FICA	4,942	3,998	4,390	4,390	3,864	(526)	(12.0%)
VRS	6,826	5,407	5,252	5,252	4,878	(374)	(7.1%)
HMP	4,320	8,640	8,640	8,640	9,624	984	11.4%
GROUP LIFE	420	232	429	429	110	(319)	(74.4%)
OTHER CONTRACTED SVCS	1,188	444	1,188	1,188	713	(475)	(40.0%)
REPAIR & MAINTAIN	2,310	518	2,310	2,310	2,195	(115)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	200	0	200	200	190	(10)	(5.0%)
FOOD SUPPLIES	56,453	63,143	50,550	50,550	50,550	0	0.0%
UNIFORMS	725	0	725	725	689	(36)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	3,532	2,283	5,000	5,000	4,750	(250)	(5.0%)
INVENTORY SUPPLIES	3,218	2,776	3,500	3,500	3,500	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	148,724	142,766	139,566	139,566	131,567	(7,999)	(5.7%)

### BET

OPERATIVE SALARIES	31,523	31,583	30,756	30,756	29,338	(1,418)	(4.6%)
FOOD SVC WORKER SALARIES	33,345	31,332	32,981	32,981	31,042	(1,939)	(5.9%)
SUBSTITUTE SALARIES	5,000	7,447	5,000	5,000	6,286	1,286	25.7%
FICA	5,345	4,897	5,259	5,259	5,100	(159)	(3.0%)
VRS	5,483	5,384	5,230	5,230	4,976	(254)	(4.9%)
HMP	16,740	12,420	12,420	12,420	13,992	1,572	12.7%
GROUP LIFE	337	231	427	427	112	(315)	(73.8%)
OTHER CONTRACTED SVCS	1,402	624	1,402	1,402	903	(499)	(35.6%)
REPAIR & MAINTAIN	2,310	295	2,310	2,310	2,195	(115)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

## FY 2012 Cafeteria Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	58	0	60	60	57	(3)	(5.0%)
FOOD SUPPLIES	85,786	77,267	85,800	85,800	85,800	0	0.0%
UNIFORMS	697	0	700	700	665	(35)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,727	2,157	5,250	5,250	4,988	(262)	(5.0%)
INVENTORY SUPPLIES	6,508	4,939	6,500	6,500	6,500	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	196,261	178,576	194,095	194,095	191,954	(2,141)	(1.1%)

### BOT

OPERATIVE SALARIES	40,355	41,182	40,355	40,355	38,160	(2,195)	(5.4%)
FOOD SVC WORKER SALARIES	44,246	51,662	50,008	50,008	43,612	(6,396)	(12.8%)
SUBSTITUTE SALARIES	5,000	5,412	5,000	5,000	7,224	2,224	44.5%
FICA	6,855	7,041	7,296	7,296	6,809	(487)	(6.7%)
VRS	8,747	8,746	8,495	8,495	7,842	(653)	(7.7%)
HMP	8,640	8,640	8,640	8,640	9,624	984	11.4%
GROUP LIFE	537	376	694	694	176	(518)	(74.6%)
OTHER CONTRACTED SVCS	1,529	697	1,550	1,550	903	(647)	(41.7%)
REPAIR & MAINTAIN	759	309	800	800	760	(40)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	44	0	50	50	48	(2)	(4.0%)
OFFICE SUPPLIES	54	0	55	55	52	(3)	(5.5%)
FOOD SUPPLIES	84,382	75,716	83,500	83,500	83,500	0	0.0%
UNIFORMS	697	0	700	700	665	(35)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	392	4,797	1,400	1,400	1,330	(70)	(5.0%)
INVENTORY SUPPLIES	5,550	5,387	5,550	5,550	5,550	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	207,787	209,965	214,093	214,093	206,255	(7,838)	(3.7%)

### PET

OPERATIVE SALARIES	32,424	33,251	32,424	32,424	31,408	(1,016)	(3.1%)
FOOD SVC WORKER SALARIES	20,646	10,492	11,869	11,869	11,988	119	1.0%
SUBSTITUTE SALARIES	3,500	11,471	3,500	3,500	4,316	816	23.3%
FICA	4,328	4,134	3,657	3,657	3,650	(7)	(0.2%)
VRS	4,173	4,173	4,053	4,053	3,926	(127)	(3.1%)
HMP	8,640	8,640	8,640	8,640	9,624	984	11.4%
GROUP LIFE	257	179	331	331	88	(243)	(73.4%)
OTHER CONTRACTED SVCS	1,498	444	1,500	1,500	855	(645)	(43.0%)
REPAIR & MAINTAIN	2,665	305	2,750	2,750	2,613	(137)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	216	216	100.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

## FY 2012 Cafeteria Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	106	4	125	125	52	(73)	(58.4%)
FOOD SUPPLIES	71,448	54,709	60,000	60,000	60,000	0	0.0%
UNIFORMS	697	0	700	700	665	(35)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,142	760	3,200	3,200	3,040	(160)	(5.0%)
INVENTORY SUPPLIES	5,497	2,917	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	157,021	131,479	137,249	137,249	136,941	(308)	(0.2%)

### WAL

OPERATIVE SALARIES	30,326	31,104	30,326	30,326	16,500	(13,826)	(45.6%)
FOOD SVC WORKER SALARIES	32,625	21,632	20,391	20,391	28,999	8,608	42.2%
SUBSTITUTE SALARIES	5,000	5,342	5,000	5,000	4,879	(121)	(2.4%)
FICA	5,199	4,230	4,263	4,263	3,854	(409)	(9.6%)
VRS	5,478	3,903	3,791	3,791	3,369	(422)	(11.1%)
HMP	11,340	10,200	10,200	10,200	11,436	1,236	12.1%
GROUP LIFE	337	168	310	310	76	(234)	(75.5%)
OTHER CONTRACTED SVCS	1,560	440	1,575	1,575	855	(720)	(45.7%)
REPAIR & MAINTAIN	2,310	363	2,325	2,325	2,209	(116)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	197	0	200	200	190	(10)	(5.0%)
FOOD SUPPLIES	74,312	43,889	64,000	64,000	64,000	0	0.0%
UNIFORMS	697	0	700	700	665	(35)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,066	4,414	2,200	2,200	2,090	(110)	(5.0%)
INVENTORY SUPPLIES	7,006	3,661	6,250	6,250	6,250	0	0.0%
Subtotal for Organization	177,453	129,345	151,531	151,531	145,372	(6,159)	(4.1%)

### PAG

OPERATIVE SALARIES	31,655	29,703	31,655	31,655	28,526	(3,129)	(9.9%)
FOOD SVC WORKER SALARIES	16,136	31,206	35,492	35,492	21,029	(14,463)	(40.8%)
SUBSTITUTE SALARIES	8,000	17,404	8,000	8,000	5,535	(2,465)	(30.8%)
FICA	4,269	5,789	5,749	5,749	4,215	(1,534)	(26.7%)
VRS	5,375	5,906	5,221	5,221	4,691	(530)	(10.2%)
HMP	4,320	6,480	4,320	4,320	9,624	5,304	122.8%
GROUP LIFE	330	238	426	426	106	(320)	(75.1%)
OTHER CONTRACTED SVCS	1,785	785	1,800	1,800	1,045	(755)	(41.9%)
REPAIR & MAINTAIN	2,310	325	2,310	2,310	2,195	(115)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	93	0	100	100	95	(5)	(5.0%)
FOOD SUPPLIES	122,016	73,212	92,200	92,200	92,200	0	0.0%

## FY 2012 Cafeteria Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
UNIFORMS	807	0	820	820	779	(41)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,335	4,880	1,500	1,500	1,425	(75)	(5.0%)
INVENTORY SUPPLIES	6,950	2,663	6,950	6,950	2,518	(4,432)	(63.8%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	205,381	178,592	196,543	196,543	173,983	(22,560)	(11.5%)

### PEA

OPERATIVE SALARIES	34,017	34,844	34,017	34,017	32,223	(1,794)	(5.3%)
FOOD SVC WORKER SALARIES	74,007	65,519	62,211	62,211	58,793	(3,418)	(5.5%)
SUBSTITUTE SALARIES	8,000	3,529	8,000	8,000	9,757	1,757	22.0%
FICA	8,876	7,440	7,974	7,974	7,710	(264)	(3.3%)
VRS	7,080	8,328	8,089	8,089	7,654	(435)	(5.4%)
HMP	4,320	12,420	12,420	12,420	13,992	1,572	12.7%
GROUP LIFE	435	358	661	661	172	(489)	(74.0%)
OTHER CONTRACTED SVCS	2,245	954	2,245	2,245	1,330	(915)	(40.8%)
REPAIR & MAINTAIN	2,665	446	2,665	2,665	2,532	(133)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	50	0	50	50	33	(17)	(34.0%)
FOOD SUPPLIES	161,522	114,973	142,000	142,000	142,000	0	0.0%
UNIFORMS	917	0	950	950	903	(47)	(4.9%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	2,257	647	2,000	2,000	1,900	(100)	(5.0%)
INVENTORY SUPPLIES	10,559	5,796	10,000	10,000	10,000	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	316,950	255,255	293,282	293,282	288,999	(4,283)	(1.5%)

### GHS

OPERATIVE SALARIES	48,716	51,338	48,716	48,716	43,975	(4,741)	(9.7%)
FOOD SVC WORKER SALARIES	123,798	124,989	122,557	122,557	103,876	(18,681)	(15.2%)
SUBSTITUTE SALARIES	10,000	12,909	10,000	10,000	14,964	4,964	49.6%
FICA	13,963	12,945	13,868	13,868	12,456	(1,412)	(10.2%)
VRS	11,447	11,446	11,117	11,117	11,388	271	2.4%
HMP	29,160	27,585	29,160	29,160	22,116	(7,044)	(24.2%)
GROUP LIFE	730	492	908	908	256	(652)	(71.8%)
OTHER CONTRACTED SVCS	7,700	1,219	7,700	7,700	1,425	(6,275)	(81.5%)
REPAIR & MAINTAIN	1,635	517	1,650	1,650	1,568	(82)	(5.0%)
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	1,239	0	1,250	1,250	1,188	(62)	(5.0%)
FOOD SUPPLIES	295,566	282,808	295,750	295,750	295,750	0	0.0%

## FY 2012 Cafeteria Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
UNIFORMS	1,274	0	1,275	1,275	1,211	(64)	(5.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,733	5,685	2,000	2,000	1,900	(100)	(5.0%)
INVENTORY SUPPLIES	18,553	14,508	20,429	20,429	20,429	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	565,514	546,440	566,380	566,380	532,502	(33,878)	(6.0%)
Total for Fund	2,487,443	2,234,192	2,405,943	2,405,943	2,239,314	(166,629)	(6.9%)

### Regional Special Education Fund Budget

The Middle Peninsula Regional Special Education Program is a regional program for students that require intensive special education services under the category of multiple disabilities, severe disabilities or autism. Students from the Town of West Point, Middlesex County, Mathews County, and Gloucester County participate in the program if their special education needs cannot be met in other special education programs within their respective divisions.

Gloucester County serves as the fiscal agent for this program, and the majority of the funding is obtained from the participating school divisions.



## FY 2012 Regional Special Education Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>MPRSE</b>							
INTEREST-BANK DEPOSIT	4,000	3,832	4,000	4,000	2,500	(1,500)	(37.5%)
EXPENDITURE REFUNDS	0	15,141	0	0	0	0	0.0%
OTHER INCOME	61,500	0	61,500	61,500	68,000	6,500	10.6%
TUITION-GLOUCESTER	425,573	427,289	405,994	405,994	410,704	4,710	1.2%
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	100,135	98,940	85,472	85,472	136,901	51,429	60.2%
TUITION-WEST POINT	100,135	90,579	106,841	106,841	91,268	(15,573)	(14.6%)
Subtotal for Category	691,342	635,780	663,807	663,807	709,373	45,566	6.9%
<b>MPRSE STATE</b>							
VPSA TECHNOLOGY GRANT	40,783	3,764	26,000	26,000	26,000	0	0.0%
Subtotal for Category	40,783	3,764	26,000	26,000	26,000	0	0.0%
Total for Fund	732,125	639,544	689,807	689,807	735,373	45,566	6.6%



## FY 2012 Regional Special Education Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>MIDDLESEX MPRSE</b>							
INSTRUCTIONAL SALARIES	42,848	35,500	35,500	35,500	38,360	2,860	8.1%
TEACHER ASST. SALARIES	15,418	15,418	15,418	15,418	31,876	16,458	106.7%
SUBSTITUTE SALARIES	1,650	0	1,650	1,650	1,650	0	0.0%
FICA	3,538	3,780	4,021	4,021	5,499	1,478	36.8%
VRS	9,591	6,057	8,401	8,401	8,963	562	6.7%
HMP	10,045	9,776	8,000	8,000	10,382	2,382	29.8%
GROUP LIFE	583	282	519	519	197	(322)	(62.0%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	500	0	0.0%
TRAVEL-MILEAGE	250	0	250	250	250	0	0.0%
TRAINING	250	0	250	250	250	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	1,000	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,500	580	1,000	1,000	400	(600)	(60.0%)
INSTRUCTIONAL SUPPLIES	800	595	600	600	500	(100)	(16.7%)
SOFTWARE/ONLINE CONTENT	200	0	333	333	286	(47)	(14.1%)
NON-CAPITAL TECH HARDWARE	0	5,194	4,000	4,000	3,429	(571)	(14.3%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	5,195	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	93,368	77,682	80,442	80,442	102,542	22,100	27.5%

### ADMIN MPRSE

SUPPLEMENTAL SALARIES	8,250	8,250	8,250	8,250	8,250	0	0.0%
FICA	631	631	631	631	631	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	0	0	0	0	0	0	0.0%
LEGAL SERVICES	10,000	0	10,000	10,000	10,000	0	0.0%
PROFESSIONAL SERVICES	52,200	52,545	51,500	51,500	58,000	6,500	12.6%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
ADVERTISING	500	0	500	500	500	0	0.0%
GENERAL LIABILITY INSUR	400	391	400	400	400	0	0.0%
TRAVEL-MILEAGE	100	0	100	100	0	(100)	(100.0%)
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	100	21	100	100	100	0	0.0%
MEDICAL SUPPLIES	800	491	800	800	900	100	12.5%
Subtotal for Organization	72,981	62,329	72,281	72,281	78,781	6,500	9.0%

### ABG MPRSE

INSTRUCTIONAL SALARIES	0	0	0	0	41,690	41,690	100.0%
TEACHER ASST. SALARIES	0	0	0	0	29,094	29,094	100.0%
SUBSTITUTE SALARIES	0	0	0	0	2,000	2,000	100.0%
FICA	0	0	0	0	5,568	5,568	100.0%
VRS	0	0	0	0	9,033	9,033	100.0%

## FY 2012 Regional Special Education Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
HMP	0	0	0	0	4,812	4,812	100.0%
GROUP LIFE	0	0	0	0	199	199	100.0%
DISABILITY INSURANCE	0	0	0	0	52	52	100.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	500	500	100.0%
TRAVEL-MILEAGE	0	0	0	0	250	250	100.0%
TRAINING	0	0	0	0	250	250	100.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	0	0	250	250	100.0%
OTHER OPERATING SUPPLIES	0	0	0	0	800	800	100.0%
INSTRUCTIONAL SUPPLIES	0	0	0	0	500	500	100.0%
SOFTWARE/ONLINE CONTENT	0	0	0	0	286	286	100.0%
NON-CAPITAL TECH HARDWARE	0	0	0	0	3,429	3,429	100.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	0	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	98,713	98,713	100.0%

### PET MPSE

INSTRUCTIONAL SALARIES	115,023	115,023	83,505	83,505	78,373	(5,132)	(6.1%)
TEACHER ASST. SALARIES	86,183	86,183	66,041	66,041	33,878	(32,163)	(48.7%)
SUBSTITUTE SALARIES	7,891	7,891	4,720	4,720	4,220	(500)	(10.6%)
FICA	15,380	15,380	11,801	11,801	8,910	(2,891)	(24.5%)
VRS	22,330	20,435	24,675	24,675	14,324	(10,351)	(41.9%)
HMP	39,435	39,435	27,480	27,480	26,184	(1,296)	(4.7%)
GROUP LIFE	1,142	1,087	1,525	1,525	315	(1,210)	(79.3%)
DISABILITY INSURANCE	149	149	103	103	69	(34)	(33.0%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,000	1,000	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	500	399	500	500	500	0	0.0%
TRAINING	500	0	500	500	500	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	1,000	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	5,000	2,308	1,000	1,000	800	(200)	(20.0%)
INSTRUCTIONAL SUPPLIES	1,600	1,446	1,200	1,200	1,000	(200)	(16.7%)
SOFTWARE/ONLINE CONTENT	400	0	666	666	572	(94)	(14.1%)
NON-CAPITAL TECH HARDWARE	0	2,728	8,000	8,000	6,858	(1,142)	(14.3%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	16,591	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	314,124	293,462	232,716	232,716	177,503	(55,213)	(23.7%)

### PEA MPSE

INSTRUCTIONAL SALARIES	50,100	44,248	81,618	81,618	81,618	0	0.0%
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## FY 2012 Regional Special Education Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
TEACHER ASST. SALARIES	19,647	18,621	38,963	38,963	36,822	(2,141)	(5.5%)
SUBSTITUTE SALARIES	2,560	593	2,560	2,560	2,560	0	0.0%
FICA	9,421	4,525	9,421	9,421	9,257	(164)	(1.7%)
VRS	3,623	6,535	19,896	19,896	15,113	(4,783)	(24.0%)
HMP	12,369	9,200	19,860	19,860	27,240	7,380	37.2%
GROUP LIFE	953	348	1,230	1,230	332	(898)	(73.0%)
DISABILITY INSURANCE	69	41	69	69	69	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,000	1,000	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	500	0	500	500	500	0	0.0%
TRAINING	500	0	500	500	500	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	3,000	0	0	0	1,000	1,000	100.0%
OTHER OPERATING SUPPLIES	5,800	829	1,000	1,000	800	(200)	(20.0%)
INSTRUCTIONAL SUPPLIES	1,600	660	1,200	1,200	1,000	(200)	(16.7%)
SOFTWARE/ONLINE CONTENT	1,200	0	666	666	572	(94)	(14.1%)
NON-CAPITAL TECH HARDWARE	0	8,508	8,000	8,000	6,858	(1,142)	(14.3%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	12,933	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	125,275	95,108	186,483	186,483	185,241	(1,242)	(0.7%)

### GHS MPRSE

INSTRUCTIONAL SALARIES	38,502	38,502	38,502	38,502	38,502	0	0.0%
OTHER PROF SALARIES	19,665	19,665	19,665	19,665	18,585	(1,080)	(5.5%)
TEACHER ASST. SALARIES	22,174	22,174	22,174	22,174	0	(22,174)	(100.0%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	2,080	593	2,080	2,080	2,080	0	0.0%
FICA	6,305	5,581	6,305	6,305	4,527	(1,778)	(28.2%)
VRS	11,931	8,351	13,256	13,256	7,285	(5,971)	(45.0%)
HMP	12,420	12,420	8,100	8,100	15,804	7,704	95.1%
GROUP LIFE	635	444	819	819	160	(659)	(80.5%)
DISABILITY INSURANCE	51	51	51	51	35	(16)	(31.4%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	500	0	0.0%
TRAVEL-MILEAGE	800	77	250	250	250	0	0.0%
TRAINING	250	0	250	250	250	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	1,000	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	5,000	156	1,000	1,000	400	(600)	(60.0%)
INSTRUCTIONAL SUPPLIES	800	618	600	600	500	(100)	(16.7%)
SOFTWARE/ONLINE CONTENT	200	446	333	333	286	(47)	(14.1%)
NON-CAPITAL TECH HARDWARE	0	2,030	4,000	4,000	3,429	(571)	(14.3%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%

## FY 2012 Regional Special Education Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
TECHNOLOGY EQUIPMENT	4,064	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	126,377	111,609	117,885	117,885	92,593	(25,292)	(21.5%)
Total for Fund	732,125	640,190	689,807	689,807	735,373	45,566	6.6%

## Social Services Section



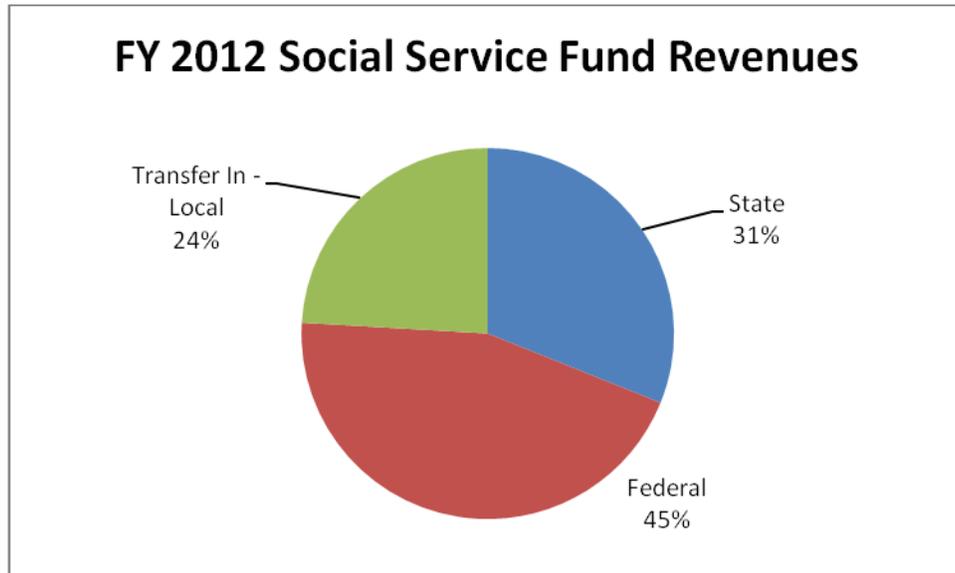
### Social Services Budget

The Gloucester Department of Social Services serves over 11,000 county citizens with the impacts of poverty and other social concerns using multiple financial and social work programs. The appropriations included in the operating budget do not include certain entitlement payments provided by the state and federal governments, which are paid directly to the appropriate recipients. Temporary Assistance to Needy Families (TANF), Energy Assistance, Supplemental Nutritional Assistance Program (SNAP - formerly food stamps), and Medicaid are examples of non-appropriated benefits for which the eligibility is determined by the department; however, the payment/benefits are paid directly by the state to the individuals. For FY 2010 this amount equaled \$28,070,099.

The administration of the Gloucester Department of Social Services is supported through a blend of federal, state, and local funds. The majority of general fund appropriations to the Department of Social Services are based on the required match for various federal and state revenues. The requirements for the local funding match range from 0% to 87% depending on the type of revenue.

The budget for the Gloucester Department of Social Services expenditures is \$3,251,396, which is an increase of \$95,053 from last year. The local appropriation for the social services budget is \$782,517 for next year. This amount is up by \$42,236 over the appropriation for FY 2011.

The projected revenues from the Commonwealth increased by \$62,880, while the projected revenues from the federal government decreases by \$10,063.





## FY 2012 Social Service Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
RECOUPMENT	1,250	227	0	0	0	0	0.0%
Subtotal for Category	1,250	227	0	0	0	0	0.0%
<b>STATE</b>							
GENERAL ADMINISTRATION	478,954	483,580	480,691	480,691	461,641	(19,050)	(4.0%)
FOSTER CARE-ADC	269,850	236,975	254,813	254,813	346,754	91,941	36.1%
PREVENTION	42	44	32	32	22	(10)	(31.3%)
DAY CARE	59,800	61,737	66,300	66,300	64,175	(2,125)	(3.2%)
RESPITE CARE	322	936	500	500	1,000	500	100.0%
EMERGENCY ASSISTANCE	245	245	245	245	245	0	0.0%
ADC-MANUAL	245	0	245	245	245	0	0.0%
AGED/DISABLED AUX GRANT	135,600	103,393	135,600	135,600	124,000	(11,600)	(8.6%)
INDEPENDENT LIVING	480	478	480	480	480	0	0.0%
JOBS/VIEW	9,404	11,983	8,330	8,330	11,554	3,224	38.7%
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	954,942	907,263	947,236	947,236	1,010,116	62,880	6.6%
<b>FEDERAL</b>							
ARRA - FOSTER CARE	0	11,870	0	0	0	0	0.0%
ARRA - ADOPTION ASSIST	0	8,804	0	0	0	0	0.0%
ARRA	0	41,519	0	0	0	0	0.0%
ARRA - SNAP	0	19,121	0	0	0	0	0.0%
GENERAL ADMINISTRATION	843,193	799,286	846,843	846,843	890,372	43,529	5.1%
FOSTER CARE-ADC	193,850	155,711	217,887	217,887	215,246	(2,641)	(1.2%)
PREVENTION	336	199	336	336	336	0	0.0%
DAY CARE	271,982	151,936	299,900	299,900	259,725	(40,175)	(13.4%)
DAY CARE-HEAD START	76,800	46,871	50,000	50,000	50,000	0	0.0%
RESPITE CARE	178	0	0	0	0	0	0.0%
PURCHASED SERVICES	800	2,282	800	800	0	(800)	(100.0%)
EMERGENCY ASSISTANCE	255	255	255	255	255	0	0.0%
ADC-MANUAL	255	0	255	255	255	0	0.0%
ADULT SERVICES	32,000	13,098	25,600	25,600	11,600	(14,000)	(54.7%)
INDEPENDENT LIVING	1,920	1,912	1,920	1,920	1,920	0	0.0%
ADOPTION INCENTIVE	525	0	300	300	0	(300)	(100.0%)
FC RECRUITMENT GRANT	1,730	487	1,825	1,825	913	(912)	(50.0%)
VIEW	20,170	15,389	17,865	17,865	24,781	6,916	38.7%
FC/DC TRANS GRANT	0	15	0	0	0	0	0.0%
PREVENTION/ADULTS	6,720	807	5,040	5,040	3,360	(1,680)	(33.3%)
Subtotal for Category	1,450,714	1,269,563	1,468,826	1,468,826	1,458,763	(10,063)	(0.7%)
<b>NON REVENUE</b>							
TRANSFERS IN	714,811	576,844	740,281	740,281	782,517	42,236	5.7%
Subtotal for Category	714,811	576,844	740,281	740,281	782,517	42,236	5.7%
Total for Fund	3,121,717	2,753,897	3,156,343	3,156,343	3,251,396	95,053	3.0%



## FY 2012 Social Service Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>ADMINISTRATION</b>							
SALARIES	1,301,305	1,267,398	1,325,985	1,325,985	1,370,723	44,738	3.4%
SALARIES-OVERTIME	20,000	14,327	14,000	14,000	16,000	2,000	14.3%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	99,334	92,287	102,509	102,509	106,084	3,575	3.5%
VRS	168,900	158,169	190,165	190,165	197,795	7,630	4.0%
HMP	140,670	130,553	183,457	183,457	202,801	19,344	10.5%
GROUP LIFE	9,359	7,051	14,557	14,557	3,838	(10,719)	(73.6%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	5,500	5,292	2,000	2,000	2,000	0	0.0%
WORKERS COMPENSATION	4,030	3,748	5,108	5,108	5,393	285	5.6%
OTHER CONTRACTED SVCS	50,000	43,852	45,700	45,700	53,800	8,100	17.7%
ADVERTISING	250	154	4,300	4,300	3,200	(1,100)	(25.6%)
ELECTRICAL SERVICES	17,500	13,557	15,800	15,800	15,800	0	0.0%
POSTAGE	12,000	11,970	10,000	10,000	11,000	1,000	10.0%
TELEPHONE	18,000	15,164	18,000	18,000	18,000	0	0.0%
FIRE INSURANCE	0	0	0	0	0	0	0.0%
VEHICLE INSURANCE	3,600	3,493	3,600	3,600	3,600	0	0.0%
SURETY BOND PAYMENTS	100	100	100	100	100	0	0.0%
PUBLIC OFFICIALS LIAB	0	0	0	0	0	0	0.0%
PROPERTY INSURANCE	0	0	0	0	0	0	0.0%
LEASE/RENT OF EQUIPMENT	2,000	1,998	2,000	2,000	2,000	0	0.0%
TRAINING	15,000	2,564	11,500	11,500	8,000	(3,500)	(30.4%)
DUES & MEMBERSHIP	900	605	650	650	850	200	30.8%
OFFICE SUPPLIES	37,000	29,377	35,500	35,500	32,500	(3,000)	(8.5%)
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
COST ALLOC-DIRECT BILL	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	33,500	33,468	2,500	2,500	2,500	0	0.0%
Subtotal for Organization	1,938,948	1,835,129	1,987,431	1,987,431	2,055,984	68,553	3.4%

### ASSISTANCE PROGRAMS

AUXILIARY GRANTS	169,500	143,547	169,500	169,500	155,000	(14,500)	(8.6%)
AID TO DEPENDENT CHILDREN	500	0	500	500	500	0	0.0%
ADC-FOSTER CARE	215,000	180,921	235,000	235,000	235,000	0	0.0%
EMERGENCY ASSISTANCE	500	500	500	500	500	0	0.0%
SUBSIDIZED ADOPTION	144,200	129,483	152,700	152,700	148,000	(4,700)	(3.1%)
STATE/LOCAL ADOPTION	101,000	89,864	85,000	85,000	179,000	94,000	110.6%
HOSPITALIZATION-SLH	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	3,500	0	9,000	9,000	8,000	(1,000)	(11.1%)
Subtotal for Organization	634,200	544,316	652,200	652,200	726,000	73,800	11.3%

### PURCHASE SERVICES

FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	400	(18)	150	150	0	(150)	(100.0%)
UNEMPLOYMENT INSURANCE	150	45	100	100	0	(100)	(100.0%)
NONVIEW DAY CARE	0	0	0	0	0	0	0.0%

## FY 2012 Social Service Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
TRANS DAY CARE	177,000	158,713	156,000	156,000	151,000	(5,000)	(3.2%)
ADULT SERVICES	39,450	19,083	31,750	31,750	14,500	(17,250)	(54.3%)
PREVENTIVE SERVICEES	400	237	400	400	400	0	0.0%
PREVENTION/ADULTS	8,000	756	6,000	6,000	4,000	(2,000)	(33.3%)
NONVIEW DAY CARE-FEDERAL	208,732	117,986	218,000	218,000	188,000	(30,000)	(13.8%)
OTHER CHARGES	1,000	164	1,000	1,000	0	(1,000)	(100.0%)
DAY CARE-HEAD START	55,300	46,871	50,000	50,000	50,000	0	0.0%
VIEW	35,000	18,170	31,000	31,000	43,000	12,000	38.7%
MEDS	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	9,500	2,553	9,500	9,500	8,000	(1,500)	(15.8%)
Subtotal for Organization	534,932	364,561	503,900	503,900	458,900	(45,000)	(8.9%)

### GRANTS

SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	0	0	0	0	0	0	0.0%
VRS	0	0	0	0	0	0	0.0%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	0	0	0	0	0	0	0.0%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	0	0	0	0	0	0	0.0%
PIP GRANTS	0	0	0	0	0	0	0.0%
DAY CARE INITIATIVE GRANT	0	0	0	0	0	0	0.0%
RESPIRE CARE PROGRAM	1,000	936	500	500	1,000	500	100.0%
INDEPENDENT LIVING GRANT	2,400	2,390	2,400	2,400	2,400	0	0.0%
ADOPTION INCENTIVE	525	525	300	300	0	(300)	(100.0%)
SERVICES COORDINATOR PROG	5,000	1,335	5,000	5,000	2,500	(2,500)	(50.0%)
Subtotal for Organization	8,925	5,186	8,200	8,200	5,900	(2,300)	(28.0%)

### SOCIAL SERVICES BOARD

BOARD MEMBER SALARIES	4,000	4,000	4,000	4,000	4,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	312	305	312	312	312	0	0.0%
TRAVEL-LOCAL MEETINGS	400	400	300	300	300	0	0.0%
Subtotal for Organization	4,712	4,706	4,612	4,612	4,612	0	0.0%
Total for Fund	3,121,717	2,753,897	3,156,343	3,156,343	3,251,396	95,053	3.0%

## Comprehensive Services Budget

The Comprehensive Services Act (CSA) is a state mandated program implemented in 1993, which provides funds to serve at risk youth and their families. This legislation was prompted by a 1989 study that highlighted the cost of residential care programs for juveniles with behavioral and emotional problems and the fragmented approach to service at both the state and local levels. The announced intent of CSA was “to create a collaborative system of service and funding that is child centered, family-focused and community-based...”. At that time, the cost of serving troubled children was growing at about 20% per year. The CSA was intended to cut costs while improving service delivery effectiveness through a comprehensive reorganization of fiscal and management resources. At the state level, the CSA combined eight separate program-funding streams from three different agencies into a single funding pool managed by an Executive Council and State Management Team.

The CSA consolidated local program management by requiring each city and county to establish an executive-level Community Policy and Management Team (CPMT) and one or more staff-level Family Assessment and Planning Teams (FAPT). By design, these teams bring together all parties with a major CSA role including the Community Services Board, Court Services Unit, Social Services Department, public school system, private service providers and parent representatives. Local communities pay a share of program costs under CSA. Gloucester County has a varying match rate of 15% to 52%.

While CSA improved interagency coordination and established a comprehensive framework for managing services, overall program costs have continued to rise each year.

Growth in the number of cases and the intensity of service needs, are by far, the most significant cause of rising CSA costs. Therapeutic services have tripled in cost over the last decade. To a great extent, CSA costs are hostage to demographics and societal factors. The total under-21 population is increasing, and the population of youth considered at-risk is increasing even more quickly. Risk indicators such as the number of children living in poverty, births to unwed mothers, single parent households, juvenile crime rates and documented child abuse/neglect are on the rise in most areas of the state. The percentage of school-aged children in special education programs is also increasing. Overall, these factors account for an increase in caseload size and service needs, which roughly equates to the rise in total CSA costs.

Caseload size and levels of treatment are the most difficult cost factors to estimate. Most of these children are either in therapeutic foster homes and/or special education private day placements. Local governments cannot control demographics, and making a significant impact on societal risk indicators such as poverty, crime and child abuse would require significant new resources or a major redirection of current resources. The high expense of residential and individualized treatment programs presents another large obstacle to significant cost reductions, which might offset unavoidable growth in caseloads. This problem is due, at least in part, to a lack of a cost competitive market for treatment services. The state has exacerbated this condition by eliminating inpatient juvenile services at Eastern State Hospital and other state institutions leaving communities few alternatives to intensive residential programs at privately owned facilities or costly therapeutic foster home programs.



## FY 2012 Comprehensive Services Act Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,185	25,483	4,185	4,185	4,030	(155)	(3.7%)
Subtotal for Category	4,185	25,483	4,185	4,185	4,030	(155)	(3.7%)
<b>STATE</b>							
MISCELLANEOUS	0	2,149	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	20,250	2,427	2,565	2,565	2,470	(95)	(3.7%)
CSA POOL RECEIPTS	644,000	584,666	701,609	701,609	857,000	155,391	22.1%
Subtotal for Category	664,250	589,242	704,174	704,174	859,470	155,296	22.1%
<b>FEDERAL</b>							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	2,565	19,160	20,250	20,250	19,500	(750)	(3.7%)
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	2,565	19,160	20,250	20,250	19,500	(750)	(3.7%)
<b>NON REVENUE</b>							
TRANSFERS IN	456,000	423,833	518,391	518,391	670,000	151,609	29.2%
Subtotal for Category	456,000	423,833	518,391	518,391	670,000	151,609	29.2%
Total for Fund	1,127,000	1,057,719	1,247,000	1,247,000	1,553,000	306,000	24.5%



## FY 2012 Comprehensive Services Act Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>GRANTS</b>							
CSA PROGRAM EXPENSES	1,100,000	1,032,172	1,220,000	1,220,000	1,527,000	307,000	25.2%
FAMILY PRESERVATION-SUPPO	27,000	25,547	27,000	27,000	26,000	(1,000)	(3.7%)
Subtotal for Organization	1,127,000	1,057,719	1,247,000	1,247,000	1,553,000	306,000	24.5%
Total for Fund	1,127,000	1,057,719	1,247,000	1,247,000	1,553,000	306,000	24.5%



## Capital Section



## Capital Projects Budget

The capital projects budget for next year is \$13,668,022.

The Gloucester County Capital Improvements Plan Advisory Committee was formed at the direction of the County Administrator. The CIP Committee was charged with recommending a five-year (FY 2012-2016) plan for Board of Supervisors consideration. The CIP Committee attempted to balance the considerable amounts of money required for projects, within the current debt policies of the County, with the needs of competing demands for capital investment.

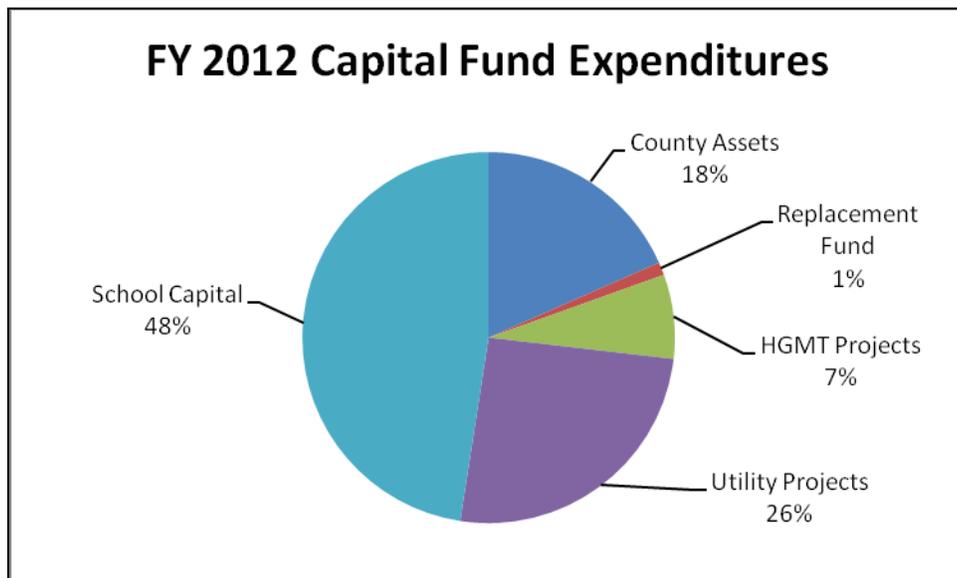
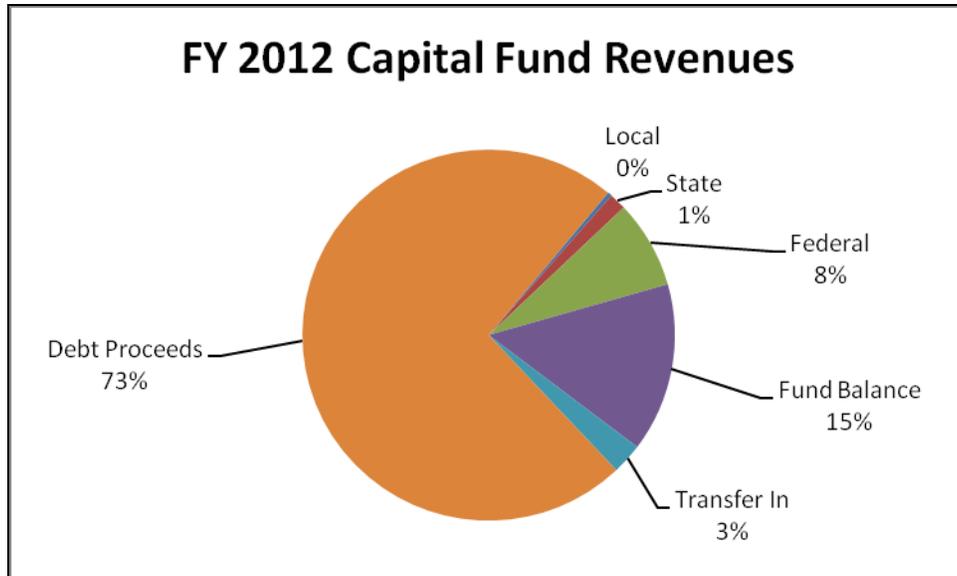
The following projects were included in the FY 2012 Capital Budget:

- \$138,111 for improvements to the Cable Services Program, which is used by both the County and the school division. Funding from this project will be provided by a portion of the Cable TV Franchise Tax.
- \$3,500,000 for school capital projects and/or school buses. The County experienced an EF3 tornado the evening of April 16, 2011, which damaged 145 homes as well as severely damaged Page Middle School. The extent of necessary recovery efforts is not known at this time. The funding for the to-be-determined school projects will be provided from general obligation debt of the County.
- \$3,000,000 for the school division's HVAC replacement program. The school division will determine their most critical need. The funding for this project will be provided from general obligation debt of the County.
- An initial \$152,813 to begin a pay-as-you-go fund for vehicles, school buses, Sheriff vehicles, information technology assets, and miscellaneous large pieces of equipment. A policy for dividing these funds between the school division and various County departments will be developed at some future time.
- \$3,500,000 for the Utility Fund. The first priority of this funding will be to meet the needs as determined by the findings for the Consent Order whose purpose is to resolve certain alleged violations of environmental laws and regulations. The funding for this project will be provided from general obligation debt, which will be paid by the County (not the Utility Fund since they have no capacity for repaying additional debt).

The following items are projects that were begun in prior years:

- A Communications System Implementation Committee was appointed on July 5, 2005 by the Board of Supervisors to analyze alternatives presented in the Radio Communications System Needs Analysis, which was prepared by outside consultants at the direction of the Board. After months of thorough and careful consideration, the Committee recommended that the Board of Supervisors buy-in to the existing York-James City Regional Communications System. The emergency services communication system project is estimated to cost approximately \$16,243,811. In December, 2006, the Board of Supervisors entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The remaining \$4,998,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects or PSAP grants. This budget includes an appropriation of \$2,007,098 to complete the project in FY 2012.
- The Federal Emergency Management Agency has awarded several grants totaling over \$5,700,000 to Gloucester County to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. The Mitigation Grant Programs seeks to protect and reduce the damages associated with natural disasters by returning acquired properties to green space and raising homes to a desired flood protection elevation. No county match is needed for this grant program.
- This budget contains grant and local funds to begin construction of Phase V of the Main Street project. The project budget is \$730,000, which includes a 20% local match or \$146,000. This project was begun in FY 2011. The local match of \$74,000 needed for

the FY 2012 budget will be provided from the excess fund balance in the General Fund as a Transfer to the Capital Fund.



## FY 2012 Capital Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-LGIP	0	362	0	0	0	0	0.0%
Subtotal for Category	0	362	0	0	0	0	0.0%
<b>MISC</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	30,250	0	0	0	0	0	0.0%
OTHER INCOME	192,000	182,030	75,000	75,000	50,000	(25,000)	(33.3%)
CASH PROFFERS	0	0	0	0	0	0	0.0%
Subtotal for Category	222,250	182,030	75,000	75,000	50,000	(25,000)	(33.3%)
<b>STATE</b>							
REGISTRAR	0	0	0	0	0	0	0.0%
STATE GRANT	692,630	488,085	300,000	300,000	200,000	(100,000)	(33.3%)
Subtotal for Category	692,630	488,085	300,000	300,000	200,000	(100,000)	(33.3%)
<b>FEDERAL</b>							
FEDERAL GRANTS	1,500,000	955,655	1,125,000	1,125,000	750,000	(375,000)	(33.3%)
MAIN STREET GRANT	40,851	23,868	288,000	288,000	296,000	8,000	2.8%
HIGHWAY FUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	1,540,851	979,523	1,413,000	1,413,000	1,046,000	(367,000)	(26.0%)
<b>NON REVENUE</b>							
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
VPSA BOND PROCEEDS	0	0	0	0	6,500,000	6,500,000	100.0%
SNAP INTEREST	0	0	0	0	0	0	0.0%
CAPITAL LEASE	3,000,000	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
VRA-WATER SYSTEM	0	0	0	0	3,500,000	3,500,000	100.0%
VRA-WATER SYSTEM PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
TRANSFERS IN	200,210	180,231	112,000	514,572	364,924	(149,648)	(29.1%)
FUND BALANCE-DESIGNATED	3,050,000	0	2,000,000	2,000,000	2,007,098	7,098	0.4%
Subtotal for Category	6,250,210	180,231	2,112,000	2,514,572	12,372,022	9,857,450	392.0%
<b>Total for Fund</b>	<b>8,705,941</b>	<b>1,830,231</b>	<b>3,900,000</b>	<b>4,302,572</b>	<b>13,668,022</b>	<b>9,365,450</b>	<b>217.7%</b>



## FY 2012 Capital Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>COUNTY CAPITAL</b>							
WATER SYSTEM PROJECTS	0	0	0	0	3,500,000	3,500,000	100.0%
PARK PROJECTS	434,630	237,110	0	0	0	0	0.0%
MAIN ST PROJECT	51,064	30,430	360,000	360,000	370,000	10,000	2.8%
REPAIR BLDGS	99,375	91,509	0	0	0	0	0.0%
COMMUNICATIONS	6,000,000	973,698	2,000,000	2,000,000	2,007,098	7,098	0.4%
COUNTY OFFICE SPACE	0	0	0	0	0	0	0.0%
CABLE SERVICES PROGRAM	0	0	0	0	138,111	138,111	100.0%
TOURISM PROJECTS	0	0	0	0	0	0	0.0%
FEMA HGMT GRANTS	2,000,000	1,281,322	1,500,000	1,500,000	1,000,000	(500,000)	(33.3%)
Subtotal for Organization	8,585,069	2,614,068	3,860,000	3,860,000	7,015,209	3,155,209	81.7%
<b>REPLACEMENT FUNDS</b>							
COMPUTER SYSTEM	92,572	55,500	40,000	82,572	0	(82,572)	(100.0%)
OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%
SHERIFF VEHICLES	0	0	0	360,000	0	(360,000)	(100.0%)
COUNTY VEHICLES	28,300	28,999	0	0	0	0	0.0%
SCHOOL VEHICLES	0	0	0	0	510,000	510,000	100.0%
REPLACMT FUND BALANCE	0	0	0	0	152,813	152,813	100.0%
Subtotal for Organization	120,872	84,499	40,000	442,572	662,813	220,241	49.8%
<b>SCHOOL CAPITAL</b>							
SCHOOL CAPITAL PROJECTS	0	0	0	0	2,990,000	2,990,000	100.0%
PAGE MIDDLE PROJECTS	0	0	0	0	0	0	0.0%
HVAC PROJECTS	0	0	0	0	3,000,000	3,000,000	100.0%
Subtotal for Organization	0	0	0	0	5,990,000	5,990,000	100.0%
Total for Fund	8,705,941	2,698,567	3,900,000	4,302,572	13,668,022	9,365,450	217.7%



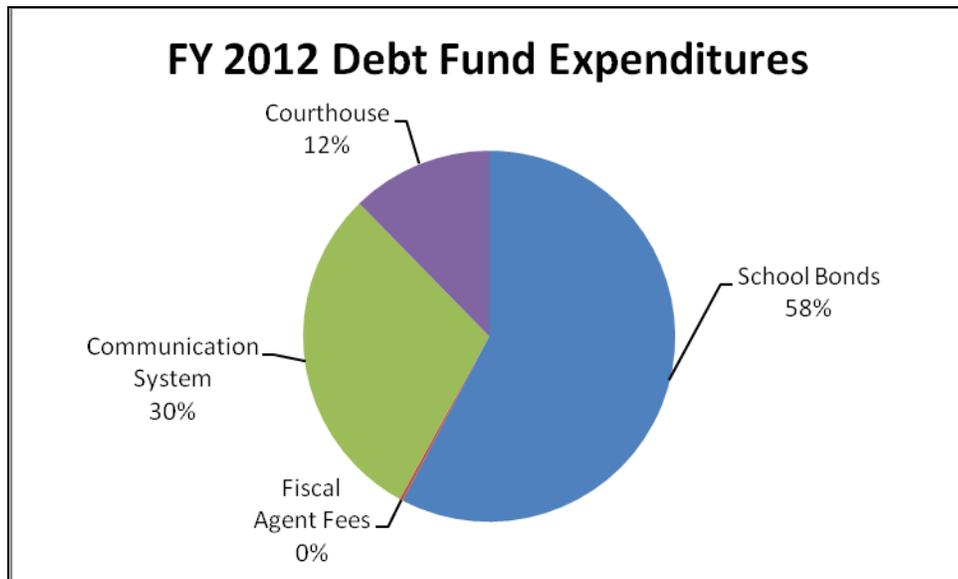
## Debt Section



Debt Fund Budget

The budget for debt service expenditures is \$4,894,375, which is an increase of \$65,550 from last year. This increase can be attributed to a refunding by the Virginia Public School Authority, which was distributed in the form of a one-time credit against the July 2010 debt service payment.

Details of the balances due at June 30, 2011, on VPSA, literary loans and general County debt are included in the appendix.





## FY 2012 Debt Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-BANK DEPOSIT	0	14	0	0	0	0	0.0%
Subtotal for Category	0	14	0	0	0	0	0.0%
<b>NON REVENUE</b>							
VPSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	5,212,151	5,090,477	4,828,825	4,828,825	4,894,375	65,550	1.4%
Subtotal for Category	5,212,151	5,090,477	4,828,825	4,828,825	4,894,375	65,550	1.4%
Total for Fund	5,212,151	5,090,491	4,828,825	4,828,825	4,894,375	65,550	1.4%



## FY 2012 Debt Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>DEBT PAYMENTS</b>							
REDEMPTION PSA BONDS	1,352,011	1,352,011	1,330,226	1,330,226	1,328,609	(1,617)	(0.1%)
REDEMPTION LITERARY LOANS	540,000	540,000	540,000	540,000	540,000	0	0.0%
INTEREST PSA LOANS	1,022,293	1,022,293	797,408	797,408	878,038	80,630	10.1%
INTEREST LITERARY LOANS	113,000	113,000	95,550	95,550	78,100	(17,450)	(18.3%)
FISCAL AGENT FEES	14,500	6,650	14,500	14,500	14,500	0	0.0%
COURTHOUSE	605,289	605,289	599,083	599,083	603,070	3,987	0.7%
COMMUNICATIONS SYSTEM	1,452,058	1,452,058	1,452,058	1,452,058	1,452,058	0	0.0%
HRSD INT PARTICIPATION	113,000	0	0	0	0	0	0.0%
Subtotal for Organization	5,212,151	5,091,300	4,828,825	4,828,825	4,894,375	65,550	1.4%
Total for Fund	5,212,151	5,091,300	4,828,825	4,828,825	4,894,375	65,550	1.4%



## Sanitary Districts Section



### Sanitary Districts

The two sanitary districts, Gloucester Sanitary District #1 and the Gloucester Point Sanitary District, exist now to provide street light service.

The ad valorem tax for both districts will remain at one cent per hundred dollars of assessed valuation.



## FY 2012 Gloucester Sanitary #1 Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>PROP TAX</b>							
CURRENT REAL ESTATE	14,700	16,525	15,350	15,350	15,250	(100)	(0.7%)
DELINQUENT REAL ESTATE	240	336	240	240	240	0	0.0%
PUBLIC SERVICE CORP	1,000	1,011	1,000	1,000	950	(50)	(5.0%)
PENALTIES	60	46	60	60	60	0	0.0%
INTEREST	20	17	20	20	20	0	0.0%
Subtotal for Category	16,020	17,935	16,670	16,670	16,520	(150)	(0.9%)
<b>USE</b>							
INTEREST-BANK DEPOSIT	0	232	0	0	0	0	0.0%
INTEREST-LGIP	800	27	400	400	300	(100)	(25.0%)
RENTAL INCOME	41,568	(1,602)	17,320	17,320	0	(17,320)	(100.0%)
Subtotal for Category	42,368	(1,343)	17,720	17,720	300	(17,420)	(98.3%)
<b>LOC REV</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	463	0	0	0	0	0.0%
Subtotal for Category	0	463	0	0	0	0	0.0%
<b>NON REVENUE</b>							
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	3,180	0	2,930	2,930	2,280	(650)	(22.2%)
Subtotal for Category	3,180	0	2,930	2,930	2,280	(650)	(22.2%)
<b>Total for Fund</b>	<b>61,568</b>	<b>17,055</b>	<b>37,320</b>	<b>37,320</b>	<b>19,100</b>	<b>(18,220)</b>	<b>(48.8%)</b>



## FY 2012 Gloucester Sanitary #1 Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>GSD #1</b>							
SALARIES-OTHER	400	42	150	150	150	0	0.0%
ELECTRICAL SERVICES	17,000	16,581	17,000	17,000	17,150	150	0.9%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	2,600	575	2,850	2,850	1,800	(1,050)	(36.8%)
REDEMPTION OF PRINCIPAL	41,568	(1,615)	17,320	17,320	0	(17,320)	(100.0%)
TRANSFERS OUT	0	0	0	0	0	0	0.0%
Subtotal for Organization	61,568	15,583	37,320	37,320	19,100	(18,220)	(48.8%)
Total for Fund	61,568	15,583	37,320	37,320	19,100	(18,220)	(48.8%)



## FY 2012 Gloucester Point Sanitary Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>PROP TAX</b>							
CURRENT REAL ESTATE	18,700	18,997	19,000	19,000	19,100	100	0.5%
DELINQUENT REAL ESTATE	500	282	250	250	250	0	0.0%
PUBLIC SERVICE CORP	120	142	125	125	125	0	0.0%
PENALTIES	100	76	100	100	100	0	0.0%
INTEREST	20	37	20	20	20	0	0.0%
Subtotal for Category	19,440	19,535	19,495	19,495	19,595	100	0.5%
<b>USE</b>							
INTEREST-BANK DEPOSIT	100	743	0	0	10	10	100.0%
INTEREST-LGIP	2,000	63	1,000	1,000	600	(400)	(40.0%)
Subtotal for Category	2,100	806	1,000	1,000	610	(390)	(39.0%)
<b>NON REVENUE</b>							
FUND BALANCE TRANSFER	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
Total for Fund	21,540	20,342	20,495	20,495	20,205	(290)	(1.4%)



## FY 2012 Gloucester Point Sanitary Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>GLOU POINT SAN DIST</b>							
SALARIES-OTHER	540	69	200	200	50	(150)	(75.0%)
ELECTRICAL SERVICES	17,000	15,931	17,000	17,000	17,155	155	0.9%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	4,000	0	3,295	3,295	1,000	(2,295)	(69.7%)
TRANSFERS OUT	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	2,000	2,000	100.0%
Subtotal for Organization	21,540	16,000	20,495	20,495	20,205	(290)	(1.4%)
Total for Fund	21,540	16,000	20,495	20,495	20,205	(290)	(1.4%)



## Utility Fund Section



## Utilities Budget

The Department of Public Utilities is committed to meeting the present and future water needs of Gloucester County by providing quality public utility service at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. The department operates a water treatment plant, 16 sewer pump stations, and a maintenance yard to provide potable water and sewer service. The water treatment plant handles about 1.3 million gallons of water daily, drawing from both the Beaverdam reservoir and deep wells. The department provides a public health function in that the collection and off-site treatment of sewage reduces the nitrogen entering the waters of the Chesapeake Bay and reduces the exposure to septic conditions posed by failing septic fields.

At the end of June 30, 2010, the department provided water service to approximately 4,599 accounts and sewer service to approximately 1,255 accounts.

The budget for the Utility Fund is \$5,644,450, which represents a modest increase of 1.6% or \$87,802 over the current adopted budget. Usually an enterprise operation is funded from revenues generated from services provided to its customers; but this budget does include a transfer from the General Fund of \$480,000.

The county's current water and sewer service rates are shown below. The rates shown became effective June 2, 2009, and no rate increases for these items are anticipated in this budget.

	Minimum Monthly Charge (2,000 Gallons)	Charge per 1,000 Gallons for 3,000 to 8,000 Gallons	Charge per 1,000 Gallons for over 8,000 Gallons
Water	\$18.30	\$9.08	\$9.43
Sewer	\$10.14	\$4.47 and \$4.25	Varies \$2.96 to \$3.97

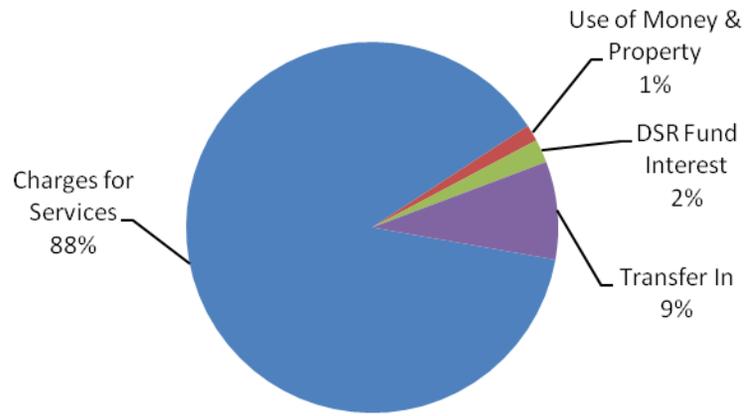
A Consent Special Order issued under the authority of Virginia Code § 62.1-44.15(8a) between the State Water Control Board and the Hampton Roads Sanitation District, the cities of Chesapeake, Hampton, Newport News, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg; the counties of Gloucester, Isle of Wight, and York; the James City Service Authority; and the town of Smithfield for the purpose of resolving certain alleged violations of environmental laws and regulations. All parties have agreed to a two-phased approach to address the initiative: the first phase is principally a data collection, evaluation and plan development program and the second phase will implement long-term capacity enhancement and sewer rehabilitation plans.

To date, cumulative costs and encumbrances for the first phase of this Consent Special Order have totaled \$709,889, which are principally costs for data collection, evaluation, and plan development. Costs needed for the second phase, which will implement long-term capacity enhancement and sewer rehabilitation plans, are unknown at this time but estimated to be more than \$3,000,000. The Gloucester County Capital Improvements Plan Advisory Committee, which was formed at the direction of the County Administrator, has recommended that the General Fund borrow and provide the debt service requirements for \$7,000,000 in new debt. This new debt will address the requirements of the Consent Special Order as well as other capital repairs needed by the utility system, such as water treatment plant rehabilitation, emergency generators, upgrading electrical motor control center, and upgrading sewer pump stations.

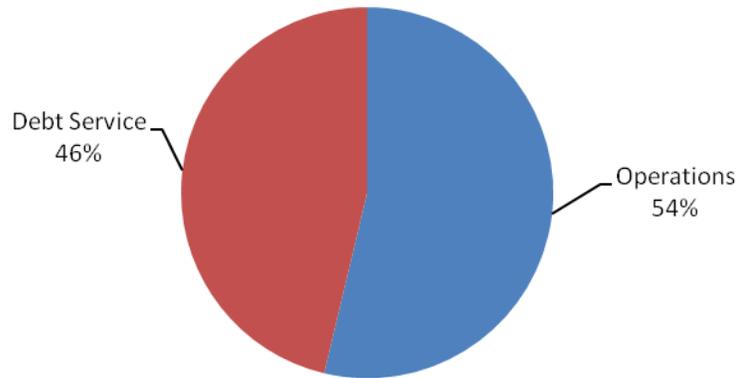
This budget also includes setting aside one-half of the amount expected to be collected from connection fees, which are one-time revenues, as a means to begin accumulating funds to address future capital repairs and enhancements.

Finally, this budget includes funding for a previously vacant and frozen position of Assistant Utility Director.

### FY 2012 Utility Fund Revenues



### FY 2012 Utility Fund Expenditures



## FY 2012 Utility Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>USE</b>							
INTEREST-BANK DEPOSIT	2,000	29,027	2,000	2,000	2,000	0	0.0%
INTEREST-LGIP	55,000	891	55,000	55,000	55,000	0	0.0%
INTEREST-LGIP (SEWER)	15,000	223	15,000	15,000	15,000	0	0.0%
Subtotal for Category	72,000	30,141	72,000	72,000	72,000	0	0.0%
<b>CHARGES</b>							
WATER SERVICE	3,622,327	3,220,864	3,607,192	3,607,192	3,643,000	35,808	1.0%
SEWER SERVICE	693,506	586,205	693,506	693,506	695,000	1,494	0.2%
MISC WATER	20,000	23,902	20,000	20,000	20,000	0	0.0%
MISC SEWER	7,000	271	2,000	2,000	1,000	(1,000)	(50.0%)
RENEWAL-WATER	12,000	16,025	12,000	12,000	15,000	3,000	25.0%
RENEWAL-SEWER	300	0	0	0	0	0	0.0%
CONNECT-WATER	240,000	102,100	186,000	186,000	225,000	39,000	21.0%
CONNECT-SEWER	227,500	86,200	346,500	346,500	200,000	(146,500)	(42.3%)
DEVELOPMENT-WATER	32,500	15,500	30,000	30,000	37,500	7,500	25.0%
DEVELOPMENT-SEWER	78,000	32,800	72,000	72,000	72,000	0	0.0%
COLLECTION-WATER	500	930	500	500	500	0	0.0%
COLLECTION-SEWER	0	0	0	0	0	0	0.0%
AFTER HOURS WORK	250	175	250	250	250	0	0.0%
CONVERSION BALANCES	0	(376)	0	0	0	0	0.0%
INSPECTION FEES	0	111	0	0	4,000	4,000	100.0%
LATE FEES	47,000	78,785	55,000	55,000	55,000	0	0.0%
Subtotal for Category	4,980,883	4,163,493	5,024,948	5,024,948	4,968,250	(56,698)	(1.1%)
<b>MISC</b>							
OTHER INCOME	0	678	0	0	0	0	0.0%
TRANSFER-WATER	5,500	5,594	6,000	6,000	6,000	0	0.0%
TRANSFER-SEWER	1,000	1,170	1,200	1,200	1,200	0	0.0%
RETURNED CHECK FEES	1,700	2,900	2,500	2,500	2,000	(500)	(20.0%)
Subtotal for Category	8,200	10,342	9,700	9,700	9,200	(500)	(5.2%)
<b>FEDERAL</b>							
FEDERAL GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
<b>NON REVENUE</b>							
DSR FUND INTEREST	115,000	88,874	115,000	115,000	115,000	0	0.0%
VRA-WATER SYSTEM PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	0	500,000	0	0	480,000	480,000	100.0%
FUND BALANCE TRANSFER	390,000	0	335,000	335,000	0	(335,000)	(100.0%)
TRANSFERS IN	0	0	0	0	0	0	0.0%
Subtotal for Category	505,000	588,874	450,000	450,000	595,000	145,000	32.2%
Total for Fund	5,566,083	4,792,849	5,556,648	5,556,648	5,644,450	87,802	1.6%



## FY 2012 Utility Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>OPERATING</b>							
SALARIES	836,233	833,414	800,202	800,202	864,170	63,968	8.0%
PART TIME WAGES	57,398	61,197	80,779	80,779	82,803	2,024	2.5%
SALARIES-OVERTIME	50,000	37,272	50,000	50,000	50,000	0	0.0%
ONCALL	6,000	6,729	6,000	6,000	6,000	0	0.0%
FICA	72,647	67,784	71,679	71,679	76,727	5,048	7.0%
VRS	110,986	109,784	116,029	116,029	124,613	8,584	7.4%
HMP	117,948	112,774	98,720	98,720	131,449	32,729	33.2%
GROUP LIFE	7,500	4,935	8,882	8,882	2,420	(6,462)	(72.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	23,541	24,039	21,179	21,179	21,605	426	2.0%
COMPENSATED ABSENCE EXP	0	14,402	0	0	0	0	0.0%
OPEB EXPENSE	0	15,740	0	0	0	0	0.0%
TRUSTEE FEES	10,000	7,150	10,000	10,000	10,000	0	0.0%
VRA FEE	19,688	20,550	19,688	19,688	17,227	(2,461)	(12.5%)
PROFESSIONAL SERVICES	212,035	263,275	297,371	297,371	300,000	2,629	0.9%
LAB SERVICES	15,825	15,068	15,825	15,825	17,000	1,175	7.4%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	6,000	14,903	7,500	7,500	9,000	1,500	20.0%
MAINT SVC CONTRACT	110,000	108,495	65,000	65,000	107,000	42,000	64.6%
ADVERTISING	0	0	0	0	500	500	100.0%
ELECTRICAL SERVICES	150,000	119,552	150,000	150,000	162,000	12,000	8.0%
POSTAGE	24,750	26,380	26,000	26,000	29,700	3,700	14.2%
TELEPHONE	14,150	11,737	14,150	14,150	14,150	0	0.0%
PROPERTY INSURANCE	28,000	26,259	28,000	28,000	28,000	0	0.0%
TRAINING	6,000	2,268	6,000	6,000	7,000	1,000	16.7%
DUES & MEMBERSHIP	3,400	1,728	6,000	6,000	7,500	1,500	25.0%
DEPRECIATION EXPENSE	0	894,945	0	0	0	0	0.0%
DEPRECIATION EXP-GRANT	0	0	0	0	0	0	0.0%
AMORTIZATION	0	48,885	0	0	0	0	0.0%
AMORT-MUNICIPAL	0	0	0	0	0	0	0.0%
AMORT-INDIVIDUAL	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	11,250	9,231	12,500	12,500	13,000	500	4.0%
CHEMICAL SUPPLIES	225,000	177,595	260,000	260,000	280,000	20,000	7.7%
WATER SUPPLIES	100,000	32,721	100,000	100,000	119,331	19,331	19.3%
PLANT SUPPLIES	0	29,380	0	0	0	0	0.0%
DISTRIBUTION SUPPLIES	0	10,877	0	0	0	0	0.0%
WASTEWATER SUPPLIES	40,000	10,571	40,000	40,000	40,000	0	0.0%
SEWER REPAIR SUPPLIES	0	22,382	0	0	0	0	0.0%
SEWER PREV MAIN SUPPLIES	0	13,142	0	0	0	0	0.0%
TOOLS	8,000	9,729	8,000	8,000	9,000	1,000	12.5%
AUTOMOTIVE SUPPLIES	76,500	77,721	77,000	77,000	96,000	19,000	24.7%
UNIFORMS	10,000	8,935	9,000	9,000	9,000	0	0.0%
INVENTORY SUPPLIES	21,000	16,949	22,000	22,000	24,500	2,500	11.4%
OTHER MISC EXPENSES	9,000	7,120	10,000	10,000	15,000	5,000	50.0%

## FY 2012 Utility Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
PMTS TO GSD#1	41,568	(1,602)	17,320	17,320	0	(17,320)	(100.0%)
PMTS TO VDH	9,500	8,430	11,890	11,890	11,890	0	0.0%
CAPITAL OUTLAY NEW	375,000	138,935	335,000	335,000	0	(335,000)	(100.0%)
FURNITURE/FIXTURES-NEW	4,000	0	4,000	4,000	4,000	0	0.0%
OTH EQUIPMENT	9,000	0	32,545	32,545	20,000	(12,545)	(38.5%)
FUND BALANCE	110,500	0	102,000	102,000	322,000	220,000	215.7%
Subtotal for Organization	2,932,419	3,421,381	2,940,259	2,940,259	3,032,585	92,326	3.1%

### DEBT SERVICE

REDEMPTION OF PRINCIPAL	2,633,664	1,119,689	2,616,389	2,616,389	2,611,865	(4,524)	(0.2%)
AMORT BOND ISSUE COSTS	0	0	0	0	0	0	0.0%
Subtotal for Organization	2,633,664	1,119,689	2,616,389	2,616,389	2,611,865	(4,524)	(0.2%)
Total for Fund	5,566,083	4,541,070	5,556,648	5,556,648	5,644,450	87,802	1.6%

## Mosquito Control Section



### Mosquito Control Budget

The county operates a limited mosquito control program during the warm months. This program consists of spraying from trucks in the areas that pay for these services. The budget that is enclosed would maintain the program. The residents of these specific areas pay an additional one cent on their real estate tax bills, to cover the costs of this service.

The total expenditures for this budget will be \$93,347. Part-time staff will work from March 1 until the end of October.



## FY 2012 Mosquito Control Fund Revenue Budget

Account Title	FY 10 Final Budget	FY 10 Actual Revenues	FY 11 Original Budget	FY 11 Expected Budget	FY 12 Adopted Budget	Dollar Change	% Change
<b>PROPERTY TAX</b>							
CURRENT REAL ESTATE	88,843	89,919	90,311	90,311	89,918	(393)	(0.4%)
DELINQUENT REAL ESTATE	2,549	2,411	2,374	2,374	2,411	37	1.6%
PUBLIC SERVICE CORP	130	115	115	115	114	(1)	(0.9%)
PENALTIES	501	537	520	520	520	0	0.0%
INTEREST	692	383	400	400	382	(18)	(4.5%)
EXPENDITURE REFUNDS	0	2	0	0	2	2	100.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	2,135	0	0	0	0	0	0.0%
Subtotal for Category	94,850	93,368	93,720	93,720	93,347	(373)	(0.4%)
Total for Fund	94,850	93,368	93,720	93,720	93,347	(373)	(0.4%)



## FY 2012 Mosquito Control Fund Expenditure Budget

Account Title	FY 10 Final Budget	FY 10 Actual Expenditures	FY 11 Original Budget	FY 11 Expected Appropriations	FY 12 Adopted Budget	Dollar Change	% Change
<b>MOSQUITO CONTROL</b>							
PART TIME WAGES	15,000	14,902	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	660	449	600	600	650	50	8.3%
FICA	1,100	1,202	1,200	1,200	1,197	(3)	(0.3%)
WORKERS COMPENSATION	1,300	1,328	1,300	1,300	783	(517)	(39.8%)
SUPPORT LABOR	3,000	2,847	2,700	2,700	0	(2,700)	(100.0%)
OTHER CONTRACTED SVCS	5,000	2,015	4,700	4,700	500	(4,200)	(89.4%)
REPAIR & MAINTAIN	600	30	400	400	300	(100)	(25.0%)
TRAINING	800	300	600	600	400	(200)	(33.3%)
CHEMICAL SUPPLIES	65,000	67,910	65,550	65,550	72,082	6,532	10.0%
VEHICLE FUELS	840	923	1,100	1,100	1,285	185	16.8%
OTHER OPERATING SUPPLIES	50	36	50	50	50	0	0.0%
MOTOR VEHICLES NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,500	935	0	0	1,100	1,100	100.0%
FUND BALANCE	0	0	520	520	0	(520)	(100.0%)
Subtotal for Organization	94,850	92,876	93,720	93,720	93,347	(373)	(0.4%)
Total for Fund	94,850	92,876	93,720	93,720	93,347	(373)	(0.4%)

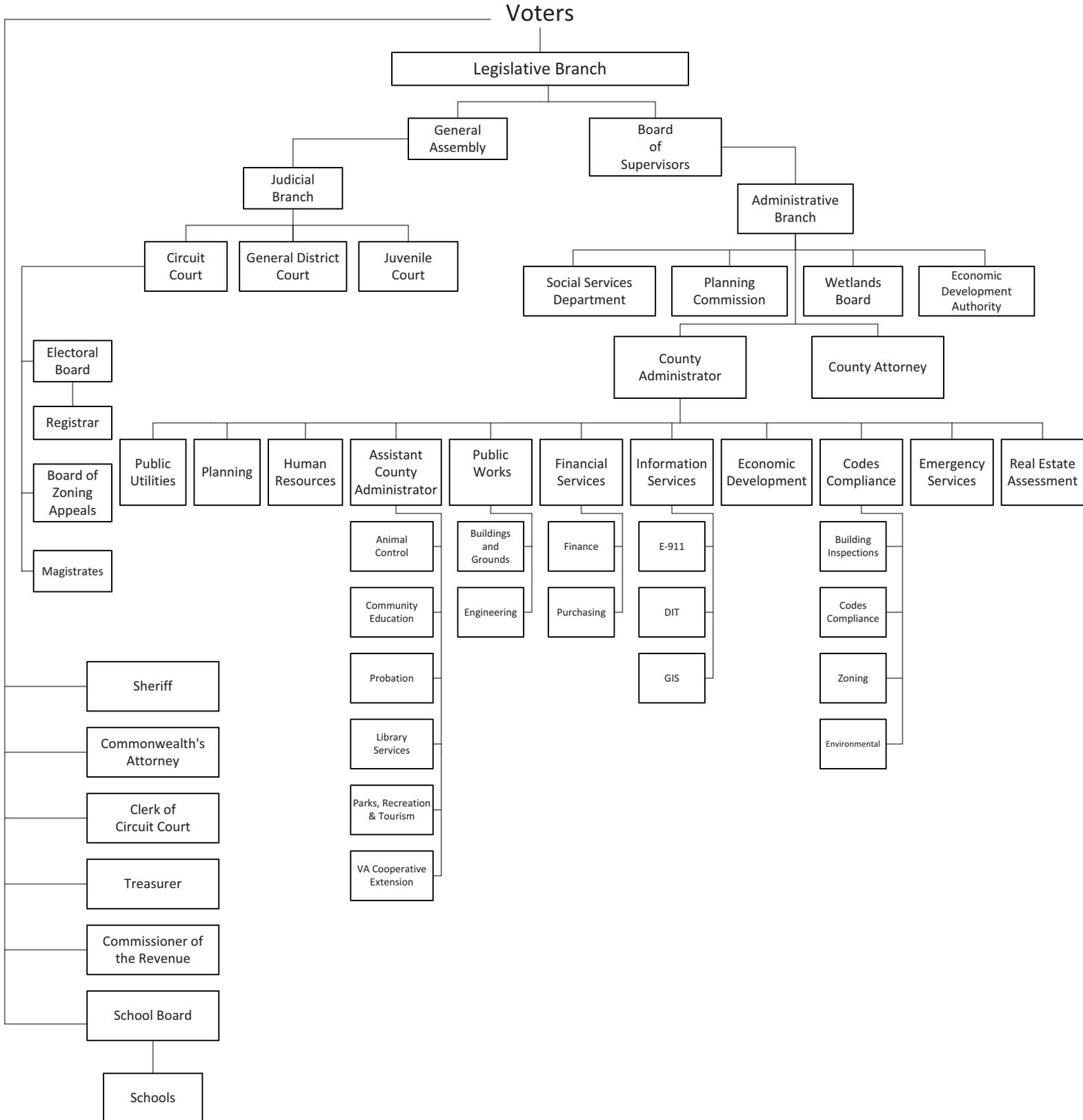


## Appendix





# Gloucester County Organizational Chart





FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	<b>Grade 2</b>	\$16,771	\$25,157	\$8.06	\$12.09
N	Community School Supv				
N	Data Entry Operator				
N	Park Aide				
N	Recreation Aide				
	<b>Grade 3</b>	\$17,777	\$26,666	\$8.55	\$12.82
N	Custodian				
N	Substitute Office Worker				
	<b>Grade 4</b>	\$18,844	\$28,266	\$9.06	\$13.59
N	Groundskeeper - B & G				
N	Groundskeeper - Parks				
	<b>Grade 5</b>	\$19,974	\$29,961	\$9.60	\$14.40
N	Assistant Registrar				
N	Custodian II				
N	Library Clerk				
N	Office Assistant				
N	Office Associate II -Emergency- DSS				
	<b>Grade 6</b>	\$21,174	\$31,761	\$10.18	\$15.27
N	Cook				
N	Deputy I - Circuit Court				
N	Deputy Treasurer I				
N	Revenue Technician				
	<b>Grade 7</b>	\$22,444	\$33,666	\$10.79	\$16.19
N	4H Youth Technician				
N	Maintenance Assistant				
N	Utility Worker I				
N	WTP Trainee				
N	Office Associate III - DSS				
	<b>Grade 8</b>	\$23,790	\$35,685	\$11.44	\$17.16
N	Customer Service Representative				
N	Library Specialist				
N	Mechanical Technician I				
N	Park Ranger				
N	Permit Technician				
N	Revenue Specialist				
N	Shift Foreman, Custodian				
N	Utility Worker II				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	<b>Grade 9</b>	\$25,217	\$37,826	\$12.12	\$18.19
N	Administrative Assistant I				
N	Administrative Program Assistant I - DSS				
N	Class IV WTP Operator				
N	Grounds Technician				
N	Deputy II -Circuit Court				
N	Park Maintenance Technician				
N	RE Assessment Technician II				
N	Real Estate Technician II				
	<b>Grade 10</b>	\$26,731	\$40,097	\$12.85	\$19.28
N	Accounting Technician				
N	Administrative Assistant II				
N	Administrative Program Assistant II - DSS				
N	Clean Community Coordinator				
N	Deputy Animal Control Officer				
N	Deputy Treasurer II -Accounting Technician				
N	Deputy Treasurer II -Fiscal Technician				
N	Legal Secretary				
N	Maintenance Specialist				
N	Permit Technician II				
N	Senior Customer Service Representative				
N	Senior Revenue Specialist				
N	Utility Worker III				
	<b>Grade 11</b>	\$28,335	\$42,503	\$13.62	\$20.43
N	Administrative Assistant III				
N	Administrative Assistant III - Emergency Svc				
N	Benefit Programs Specialist I/II - DSS				
N	Class III WTP Operator				
N	Correctional Health Assistant				
N	Deputy III -Circuit Court				
N	Deputy Registrar				
N	Deputy Treasurer III -Income Tax				
N	Emergency Services Planner/Trainer				
N	Library Coordinator				
N	Mechanical Technician II				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	<b>Grade 12</b>	\$30,035	\$45,053	\$14.44	\$21.66
N	Accounting Coordinator				
N	Administrative Coordinator				
N	Benefit Programs Specialist III - DSS				
N	Buyer				
N	Customer Service Specialist				
N	Deputy IV -Circuit Court				
N	Dispatcher				
N	Domestic Violence Advocate				
N	Equipment Mechanic				
N	Fraud Investigator I/II - DSS				
N	GIS Technician				
N	Human Resource Specialist				
N	Inspector I				
N	Mechanical Technician III				
N	Payroll/Benefits Coordinator				
N	Pump Station Mechanic				
N	RE Assessment Technician III				
N	Real Estate Technician III				
N	Revenue Coordinator				
N	Utility Foreman				
N	WTP Mechanic				
N	Zoning Supervisor				
	<b>Grade 13</b>	\$31,837	\$47,756	\$15.31	\$22.96
N	Class II WTP Operator				
N	Collections Coordinator				
N	Deputy Clerk				
N	IT Support Technician				
N	Legal Assistant				
N	Public Works Coordinator				
N	Real Estate Appraiser I				
N	Self Sufficiency Specialist I/II - DSS				
N	Senior AC Officer				
N	Utility Inspector				
	<b>Grade 14</b>	\$33,747	\$50,621	\$16.22	\$24.34
N	Athletics Supervisor				
N	Buyer II				
N	Cable Communications Specialist				
N	Codes Compliance Officer				
N	Community Education Coordinator				
N	Deputy Recruit - Law Enforcement				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	<b>Grade 14 Continued</b>	\$33,747	\$50,621	\$16.22	\$24.34
N	Deputy Sheriff - Corrections/Civil Process				
N	Inspector II				
N	Maintenance Supervisor				
N	Museum Director				
N	Park Supervisor				
E	Planner I				
N	Probation Officer				
N	Pretrial Officer				
N	Recreation Supervisor				
N	Senior Mechanical Technician				
N	Self Sufficiency Specialist III - DSS				
N	Social Worker I/II - DSS				
N	Special Events Supervisor				
N	Tourism Coordinator				
N	Victim-Witness Coordinator				
	<b>Grade 15</b>	\$35,772	\$53,658	\$17.20	\$25.80
E	Benefit Programs Supervisor - DSS				
N	Chief Animal Control Officer				
N	Class I WTP Operator				
N	Deputy I - Law Enforcement				
N	IT Support Technician II				
N	Instrumentation Specialist				
N	Librarian				
N	Real Estate Appraiser II				
N	Senior Legal Assistant				
N	Social Worker III - DSS				
	<b>Grade 16</b>	\$37,919	\$56,879	\$18.23	\$27.35
N	Combination Inspector				
N	Deputy II - Law Enforcement				
E	Human Resource Analyst				
N	Investigator				
N	Lead WTP Operator				
E	Planner II				
N	Sergeant - Corrections/Civil Process				
	<b>Grade 17</b>	\$40,193	\$60,290	\$19.32	\$28.99
E	Chief Deputy - Circuit Court				
E	Chief Deputy - Commissioner of Revenue				
N	Combination Insp/Plans Examiner				
E	Communications Supervisor				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
<b>Grade 17 Continued</b>		\$40,193	\$60,290	\$19.32	\$28.99
N	Database Administrator				
N	Investigator II				
N	Senior Deputy - Law Enforcement				
N	Senior Real Estate Appraiser				
N	Social Worker IV - DSS				
<b>Grade 18</b>		\$42,605	\$63,908	\$20.48	\$30.72
N	Master Deputy - Law Enforcement				
E	Physician's Assistant				
E	Planner III				
E	Probation & Pretrial Director				
<b>Grade 19</b>		\$45,161	\$67,742	\$21.71	\$32.57
E	Administrative Services Manager - DSS				
E	Asst Comm. Attorney I				
N	Lieutenant - Corrections/Civil Process				
N	Senior Investigator				
N	Sergeant -Law Enforcement				
E	Social Work Supervisor - DSS				
<b>Grade 20</b>		\$47,872	\$71,808	\$23.02	\$34.52
E	Accounting Manager				
E	Applications & Web Developer/Analyst				
E	Assistant Assessor				
E	Chief Deputy Treasurer				
E	Environmental Programs Administrator				
E	GIS Analyst/Supervisor				
E	Network Analyst				
E	Park Superintendent				
E	Plant Manager				
E	Public Works Engineer				
E	Utility Supervisor				
<b>Grade 21</b>		\$50,744	\$76,116	\$24.40	\$36.59
E	Applications Integrator Coordinator				
E	Building Official				
E	Lieutenant - Administration				
N	Lieutenant - Law Enforcement				
E	IT Systems and Network Coordinator				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	<b>Grade 22</b>	\$53,788	\$80,682	\$25.86	\$38.79
E	Asst. Comm. Attorney II				
E	Assistant Director I - DSS				
E	Captain				
E	Director of Buildings & Grounds				
E	Director of Library Services				
E	Purchasing Manager				
E	Emergency Management Coordinator				
	<b>Grade 23</b>	\$57,016	\$85,524	\$27.41	\$41.12
E	Assistant Director of Utilities				
E	Major				
	<b>Grade 24</b>	\$60,436	\$90,654	\$29.06	\$43.58
E	Assistant County Attorney				
E	Asst. Comm. Attorney IV				
	<b>Grade 25</b>	\$64,062	\$96,093	\$30.80	\$46.20
E	Assessor				
E	Chief Deputy-Sheriff				
E	Director of Community Education				
E	Director of Economic Development				
E	Director of Human Resources				
E	Director of Parks, Recreation and Toursim				
E	Director of Planning				
	<b>Grade 26</b>	\$67,905	\$101,858	\$32.65	\$48.97
E	Director II - DSS				
E	Director of Codes Compliance				
E	Director of Finance				
E	Director of Public Works				
E	Director of Utilities				
	<b>Grade 27</b>	\$71,980	\$107,970	\$34.61	\$51.91
E	Director of Information Technology				
	<b>Grade 28</b>	\$76,300	\$114,450	\$36.68	\$55.02
E	Assistant County Administrator				

FISCAL YEAR 2012						
DEPARTMENT	COUNTY		STATE		GRANT	
	FT	PT	FT	PT	FT	PT
Administration	4					
County Attorney	3					
Human Resources	4					
Commissioner of Revenue	2	1	6			
Assessor	6	1				
Treasurer	3		7			
Finance	5					
Dept of Information Technology	12	1				
Purchasing	3					
Registrar	1	1	1			
Circuit Court Judge	1					
Clerk of Circuit Court	1		6			
Victim/Witness					1	1
Commonwealth Attorney	0.5		6.5			1
Sheriff	24		33			
E-911	4	2				
Jail	2	2	34			
Probation					7	1
Codes	15					
Animal Control	5					
Emergency Services	2	1				
Engineer	4					
Buildings & Grounds	28	2				
Community Education	7	2				
Cable Services		1				
Parks & Recreation	8	1				
Beaverdam Park	3					
Historical Committee		1				
Library	10	4				
Planning	5					
Economic Development	2					
Clean Community		1				
Tourism	1					
Extension Service	1					
<b>SUBTOTALS</b>	<b>166.5</b>	<b>21</b>	<b>93.5</b>	<b>0</b>	<b>8</b>	<b>3</b>
Social Services	38					
Utilities	25	4				
<b>GRAND TOTALS</b>	<b>229.5</b>	<b>25</b>	<b>93.5</b>	<b>0</b>	<b>8</b>	<b>3</b>

.5 in the FT column indicates a fulltime position partially funded with State part-time dollars.



**COUNTY OF GLOUCESTER, VIRGINIA**

Balance Sheet  
 Governmental Funds  
 June 30, 2010

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 12,811,985	\$ -	\$ 120,849	\$ 78,604	\$ 13,011,438
Receivables (net of allowance for uncollectibles):					
Taxes receivable	23,123,115	-	-	-	23,123,115
Accounts receivable	511,823	-	25,451	221	537,495
Due from other funds	1,693,760	-	2,182,283	-	3,876,043
Due from other governmental units	1,375,965	-	682,647	337,989	2,396,601
Prepaid items	50,468	1,452,057	-	-	1,502,525
Total assets	<u>\$ 39,567,116</u>	<u>\$ 1,452,057</u>	<u>\$ 3,011,230</u>	<u>\$ 416,814</u>	<u>\$ 44,447,217</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 372,334	\$ -	\$ 181,859	\$ 96,507	\$ 650,700
Accrued liabilities	679,117	-	-	-	679,117
Due to other governmental units	3,627,856	-	-	78,604	3,706,460
Due to other funds	2,182,283	1,452,057	-	241,703	3,876,043
Deferred revenue	18,221,682	-	-	-	18,221,682
Total liabilities	<u>\$ 25,083,272</u>	<u>\$ 1,452,057</u>	<u>\$ 181,859</u>	<u>\$ 416,814</u>	<u>\$ 27,134,002</u>
Fund balances:					
Reserved for:					
Prepaid items	\$ 50,468	\$ -	\$ -	\$ -	\$ 50,468
Rezoning proffers	-	-	19,000	-	19,000
Asset forfeiture	98,974	-	-	-	98,974
Unreserved, reported in:					
General fund	14,334,402	-	-	-	14,334,402
Capital projects funds	-	-	2,810,371	-	2,810,371
Total fund balances	<u>\$ 14,483,844</u>	<u>\$ -</u>	<u>\$ 2,829,371</u>	<u>\$ -</u>	<u>\$ 17,313,215</u>
Total liabilities and fund balances	<u>\$ 39,567,116</u>	<u>\$ 1,452,057</u>	<u>\$ 3,011,230</u>	<u>\$ 416,814</u>	<u>\$ 44,447,217</u>

The notes to the financial statements are an integral part of this statement.

**COUNTY OF GLOUCESTER, VIRGINIA**

Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund				
Reserved	\$ 149,442	\$ 238,285	\$ 495,576	\$ 500,502
Unreserved	<u>14,334,402</u>	<u>12,622,904</u>	<u>13,140,232</u>	<u>12,994,355</u>
Total General Fund	<u>\$ 14,483,844</u>	<u>\$ 12,861,189</u>	<u>\$ 13,635,808</u>	<u>\$ 13,494,857</u>
All Other Governmental Funds				
Reserved	\$ 19,000	\$ 19,000	\$ 2,389,898	\$ 6,150,997
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	808	649	801
Capital projects funds	<u>2,810,371</u>	<u>3,678,708</u>	<u>5,466,719</u>	<u>6,585,325</u>
Total all other governmental funds	<u>\$ 2,829,371</u>	<u>\$ 3,698,516</u>	<u>\$ 7,857,266</u>	<u>\$ 12,737,123</u>

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
556,862 \$	398,179 \$	510,268 \$	731,387 \$	943,221 \$	652,278
<u>15,953,192</u>	<u>15,503,657</u>	<u>17,620,647</u>	<u>11,933,486</u>	<u>9,794,702</u>	<u>8,301,052</u>
<u><u>16,510,054</u></u> \$	<u><u>15,901,836</u></u> \$	<u><u>18,130,915</u></u> \$	<u><u>12,664,873</u></u> \$	<u><u>10,737,923</u></u> \$	<u><u>8,953,330</u></u>
- \$	- \$	- \$	- \$	- \$	-
63,974	63,974	169,644	127,218	-	-
75,116	24,165	488	280	-	-
<u>3,847,743</u>	<u>4,032,730</u>	<u>8,167,302</u>	<u>2,445,595</u>	<u>3,293,077</u>	<u>8,008,758</u>
<u><u>3,986,833</u></u> \$	<u><u>4,120,869</u></u> \$	<u><u>8,337,434</u></u> \$	<u><u>2,573,093</u></u> \$	<u><u>3,293,077</u></u> \$	<u><u>8,008,758</u></u>

**COUNTY OF GLOUCESTER, VIRGINIA**

Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>REVENUES</b>				
General property taxes	\$ 31,916,749	\$ 32,090,454	\$ 29,677,158	\$ 27,371,520
Other local taxes	9,727,703	9,868,013	10,637,789	10,356,066
Permits, privilege fees, and regulatory licenses	285,060	421,907	505,444	561,291
Fines and forfeitures	120,804	94,148	111,970	90,068
Revenue from the use of money and property	203,980	273,362	909,595	1,296,199
Charges for services	816,885	978,630	1,044,733	998,385
Miscellaneous	477,007	543,271	583,074	719,956
Recovered costs	360,700	413,418	300,414	242,889
Intergovernmental revenues:				
Other local governments	-	-	-	-
Commonwealth	9,042,801	9,927,995	9,467,389	8,822,084
Federal	2,628,893	2,940,280	3,091,324	2,678,290
Total revenues	<u>\$ 55,580,582</u>	<u>\$ 57,551,478</u>	<u>\$ 56,328,890</u>	<u>\$ 53,136,748</u>
<b>EXPENDITURES</b>				
Current:				
General government administration	\$ 4,796,836	\$ 4,766,294	\$ 4,744,278	\$ 4,292,566
Judicial administration	1,473,565	1,619,429	1,616,046	1,311,561
Public safety	10,430,536	10,622,469	10,657,869	10,124,699
Public works	1,866,165	1,873,556	1,820,371	1,717,936
Health and welfare	4,482,064	4,348,208	4,001,667	3,920,276
Education	20,323,168	21,703,289	21,561,837	20,123,728
Parks, recreation, and cultural	1,857,339	1,970,594	2,040,444	1,879,698
Community development	728,581	776,991	828,242	908,769
Nondepartmental	272,035	272,035	271,250	242,300
Capital projects	2,698,567	19,493,940	15,512,754	5,091,488
Debt service:				
Principal retirement	3,385,644	3,055,466	2,317,442	2,125,399
Interest and other fiscal charges	2,012,572	2,547,578	1,603,656	1,430,257
Total expenditures	<u>\$ 54,327,072</u>	<u>\$ 73,049,849</u>	<u>\$ 66,975,856</u>	<u>\$ 53,168,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,253,510</u>	<u>\$ (15,498,371)</u>	<u>\$ (10,646,966)</u>	<u>\$ (31,929)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 6,578,300	\$ 7,891,873	\$ 6,288,819	\$ 10,171,364
Transfers out	(7,078,300)	(8,571,873)	(7,088,819)	(11,071,364)
Proceeds from general obligation bonds		-	6,364,713	6,505,000
Proceeds from bond issuance premium		-	343,349	162,022
Proceeds of capital leases		11,245,000	-	-
Proceeds of State Literary Fund Loans	-	-	-	-
Repayment of temporary loans	-	-	-	-
Advance refunding of bonds	-	-	-	-
Refunding of capital lease	-	-	-	-
Total other financing sources (uses)	<u>\$ (500,000)</u>	<u>\$ 10,565,000</u>	<u>\$ 5,908,062</u>	<u>\$ 5,767,022</u>
Net change in fund balances	\$ 753,510	\$ (4,933,371)	\$ (4,738,904)	\$ 5,735,093
Fund balances - beginning	16,559,705	21,493,076	26,231,980	20,496,887
Fund balances - ending	<u>\$ 17,313,215</u>	<u>\$ 16,559,705</u>	<u>\$ 21,493,076</u>	<u>\$ 26,231,980</u>
Debt Service as a percentage of noncapital expenditures	<u>10.26%</u>	<u>9.88%</u>	<u>6.76%</u>	<u>6.90%</u>

N/A - This information was unavailable.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
26,432,859 \$	25,361,237 \$	24,578,024 \$	23,089,347 \$	21,735,807 \$	22,058,778
10,234,426	10,150,629	9,429,641	8,190,587	7,534,250	7,575,853
442,365	358,550	325,348	367,752	301,641	187,847
99,699	124,446	94,788	69,936	77,277	65,891
645,911	418,748	206,686	280,952	178,440	810,301
1,003,058	1,025,539	961,182	1,007,586	873,832	900,043
853,784	213,490	1,375,249	3,539,593	183,417	384,772
224,721	187,266	235,694	327,999	308,160	250,606
-	-	-	-	65,000	-
8,287,161	7,513,836	7,561,900	7,137,791	7,939,865	6,439,199
2,743,385	2,368,128	2,895,075	2,026,477	2,142,757	1,638,635
<u>50,967,369 \$</u>	<u>47,721,869 \$</u>	<u>47,663,587 \$</u>	<u>46,038,020 \$</u>	<u>41,340,446 \$</u>	<u>40,311,925</u>
4,114,209 \$	3,716,011 \$	3,252,076 \$	3,264,643 \$	3,296,403 \$	3,148,864
1,256,090	1,188,720	1,134,736	1,072,443	1,194,277	1,155,282
8,832,107	8,495,083	8,652,538	7,017,379	6,851,651	6,598,400
1,606,088	1,485,546	1,453,195	1,349,677	1,191,479	1,211,031
3,685,808	3,744,821	3,386,685	3,296,833	2,892,104	2,752,033
18,415,298	17,195,819	16,080,604	15,708,844	14,858,211	17,407,408
1,708,483	1,486,361	1,242,768	1,112,185	1,084,547	1,089,439
803,212	735,022	726,647	794,845	646,556	474,070
199,126	165,327	1,362,005	3,673,350	668,639	257,420
5,173,233	10,227,835	2,541,164	2,880,899	7,320,020	3,768,067
2,237,523	3,041,103	2,186,094	2,288,399	2,637,212	366,378
2,202,010	1,788,567	1,682,544	1,972,079	2,144,126	978,127
<u>50,233,187 \$</u>	<u>53,270,215 \$</u>	<u>43,701,056 \$</u>	<u>44,431,576 \$</u>	<u>44,785,225 \$</u>	<u>39,206,519</u>
734,182 \$	(5,548,346) \$	3,962,531 \$	1,606,444 \$	(3,444,779) \$	1,105,406
8,122,258 \$	11,187,176 \$	4,629,367 \$	6,033,929 \$	1,684,883 \$	2,061,582
(9,022,258)	(12,084,474)	(5,329,367)	(6,728,801)	(2,184,883)	(2,761,493)
-	-	7,525,000	-	-	-
-	-	442,852	-	-	-
8,205,000	-	1,589,921	-	494,255	9,275,000
-	-	-	-	-	-
-	-	-	-	-	-
(7,565,000)	-	-	-	-	-
-	-	(1,589,921)	-	-	-
<u>(260,000) \$</u>	<u>(897,298) \$</u>	<u>7,267,852 \$</u>	<u>(694,872) \$</u>	<u>(5,745) \$</u>	<u>8,575,089</u>
474,182 \$	(6,445,644) \$	11,230,383 \$	911,572 \$	(3,450,524) \$	9,680,495
20,022,705	26,468,349	15,237,966	14,326,394	17,776,918	8,096,423
<u>20,496,887 \$</u>	<u>20,022,705 \$</u>	<u>26,468,349 \$</u>	<u>15,237,966 \$</u>	<u>14,326,394 \$</u>	<u>17,776,918</u>
<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>

## COUNTY OF GLOUCESTER, VIRGINIA

Demographic and Economic Statistics  
Last Ten Calendar Years

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<b>Year</b>	<b>Population (1)</b>	<b>Personal Income (in thousands) (2)</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate (3)</b>	<b>School Enrollment (4)</b>
2000	34,780	\$ 853,309	\$ 24,534	1.9 %	6,526
2001	34,900	910,294	26,083	2.4	6,411
2002	35,000	942,410	26,926	3.2	6,350
2003	35,200	986,458	28,024	3.2	6,309
2004	35,400	1,057,181	29,864	3.0	6,147
2005	35,587	1,090,866	30,653	3.0	6,078
2006	36,153	1,185,316	32,786	2.6	6,000
2007	35,960	1,250,578	34,777	2.4	5,949
2008	36,161	1,364,129	37,724	3.5	5,910
2009	36,647	N/A	N/A	5.9	5,925

Sources:

(1) Weldon Cooper Center for Public Service at the University of Virginia

(2) Bureau of Economic Analysis

(3) Virginia Employment Commission

(4) Gloucester County Schools (Budget Document)

N/A - This information was unavailable.

**COUNTY OF GLOUCESTER, VIRGINIA**

Assessed Value and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
*(in thousands of dollars)*

<b>Calendar Year Ended</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>
2001	\$ 1,611,393	\$ 188,269	\$ 176,929	\$ 1,622,733	0.95	\$ 1,857,345
2002	1,780,904	215,909	163,074	1,833,738	0.95	1,833,738
2003	1,823,492	219,882	207,375	1,835,999	0.95	2,389,314
2004	1,851,153	240,989	208,335	1,883,807	0.95	2,143,254
2005	1,884,559	251,481	208,729	1,927,310	0.95	2,972,313
2006	3,431,000	376,354	261,229	3,546,125	0.57	3,546,125
2007	3,677,597	370,363	275,987	3,771,973	0.57	4,238,172
2008	3,698,100	379,187	277,551	3,799,736	0.61	4,269,366
2009	3,878,566	388,516	271,530	3,995,552	0.61	4,597,873
2010	4,018,849	443,021	305,263	4,156,607	0.58	4,156,607

Source: Commissioner of Revenue Department

Note: Property in the County of Gloucester is reassessed once every two years. The County assesses property at 100% of market value. Prior to 2010, the County reassessed property every four years.

**COUNTY OF GLOUCESTER, VIRGINIA**

Property Tax Levies and Collections  
Last Nine Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Adjustments		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2002	\$ 17,445,456	\$ (6,813)	\$ 17,438,643	\$ 16,822,442	96.43%	\$ 614,699	\$ 17,437,141	99.99%
2003	18,672,765	5,459	18,678,224	18,032,870	96.57%	643,532	18,676,402	99.99%
2004	19,067,303	(7,318)	19,059,985	18,502,834	97.04%	554,858	19,057,692	99.99%
2005	19,480,506	(1,804)	19,478,702	18,931,208	97.18%	541,803	19,473,011	99.97%
2006	20,261,412	1,644	20,263,056	19,792,078	97.68%	463,079	20,255,157	99.96%
2007	21,213,981	51,815	21,265,796	20,665,168	97.41%	580,888	21,246,056	99.91%
2008	22,593,114	22,811	22,615,925	21,946,260	97.14%	609,645	22,555,905	99.73%
2009	23,972,690	5,533	23,978,223	23,326,961	97.31%	455,175	23,782,136	99.18%
2010	24,014,793	-	24,014,793	23,210,366	96.65%	-	23,210,366	96.65%

Source: Gloucester County Treasurer's Department

## County of Gloucester, Virginia

Property Tax Rates Per \$100 of Assessed Value  
Last Ten Fiscal Years

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<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Machinery and Tools</b>	<b>Public Utility</b>	
				<b>Real Estate</b>	<b>Personal Property</b>
2002	0.95	3.50	3.50	0.95	3.50
2003	0.95	3.50	3.50	0.95	3.50
2004	0.95	4.00	4.00	0.95	4.00
2005*	0.95	2.20	2.20	0.95	2.20
2006	0.57	2.20	2.20	0.57	2.20
2007	0.57	2.20	2.20	0.57	2.20
2008	0.61	2.60	2.60	0.61	2.60
2009	0.61	2.60	2.60	0.61	2.60
2010	0.58	2.60	2.60	0.58	2.60
2011	0.58	2.60	2.60	0.58	2.60

\* Reflects equalized personal property assessments across all categories of personal property.

**COUNTY OF GLOUCESTER, VIRGINIA**

Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	State Literary Funds Loans	Capital Lease and Notes Payable	General Obligation Bonds	Revenue Bonds				
2001	\$ 10,100,000	\$ 8,623,520	\$ 13,337,004	\$ 307,425	\$ 32,493,742	\$ 64,861,691	7.13%	\$ 1,858.50	
2002	8,940,000	7,983,520	12,559,507	280,629	31,470,856	61,234,512	6.50%	1,749.56	
2003	7,780,000	7,343,520	12,071,108	252,454	30,606,681	58,053,763	5.89%	1,649.25	
2004	14,255,000	6,703,520	11,689,935	222,838	29,696,963	62,568,256	5.92%	1,767.46	
2005	12,885,000	6,063,520	10,658,832	191,707	28,727,760	58,526,819	5.37%	1,644.61	
2006	11,685,000	5,423,520	10,901,309	158,983	27,572,046	55,740,858	4.70%	1,541.80	
2007	17,140,000	4,783,520	10,465,911	124,585	25,970,976	58,484,992	4.68%	1,626.39	
2008	22,299,713	4,143,520	9,993,469	91,502	25,244,723	61,772,927	4.53%	1,708.27	
2009	20,964,978	3,603,520	20,057,944	53,636	23,760,999	68,441,077	N/A	1,867.58	
2010	19,612,967	3,063,520	18,564,311	10,465	22,250,330	63,501,593	N/A	1,732.79	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

N/A- The information was unavailable.

COUNTY OF GLOUCESTER, VIRGINIA

Schedule of Long-Term General Fund Debt

	<u>Date Issued</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance at June 30, 2011</u>	<u>Annual Principal Payment</u>	<u>Last Payment Due</u>
<b>SCHOOL DEBT</b>						
<b>General Obligation Bonds VPSA</b>						
High School, etc.**	December 17, 1992	5.85%	4,335,000	295,000.00	Various	December 15, 2012
High School, etc.**	April 29, 1993	5.10% - 5.50%	2,100,000	165,000.00	Various	December 15, 2012
Refunded Bond***	January 3, 1994	6.40% - 6.75%	8,565,000	90,000.00	Various	December 15, 2011
Bethel Elementary	May 2, 1996	4.60% - 5.80%	2,800,000	840,000.00	140,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	3.10% - 5.35%	7,525,000	5,710,000.00	Various	July 15, 2023
Abingdon Elementary	November 9, 2006	4.25% - 5.10%	6,505,000	5,655,000.00	Various	July 15, 2026
Abingdon	November 8, 2007	3.00%	6,364,713	<u>5,527,741.00</u>	Various	July 15, 2027
Total VPSA Debt				<u>18,282,741.00</u>		
<b>State Literary Fund Loans</b>						
Page	December 15, 1992	3.00%	1,678,784	166,784.00	84,000	December 15, 2012
Abingdon	December 15, 1992	3.00%	1,604,993	146,993.00	81,000	December 15, 2012
Peasley	December 15, 1992	4.00%	2,489,419	239,419.00	125,000	December 15, 2012
Bethel	July 15, 1998	3.00%	4,970,324	<u>1,970,324.00</u>	250,000	July 15, 2018
Total Literary Fund Debt				<u>2,523,520.00</u>		
<b>Total School Debt</b>				<b><u>20,806,261.00</u></b>		
<b>PRIMARY GOVERNMENT DEBT</b>						
Courthouse Series 2000	September 14, 2000	5.375% - 5.5%	9,275,000	-	Various	November 1, 2010
Courthouse Series 2006 Refunding	March 22, 2006	3.75% - 4.50%	8,205,000	8,010,000.00	Various	November 1, 2030
Communications System	January 1, 2007	4.49%	11,245,000	<u>8,559,674.41</u>	1,452,058	July 1, 2017
<b>Total County Debt</b>				<b><u>16,569,674.41</u></b>		
<b>Grand Total Debt</b>				<b><u>37,375,935.41</u></b>		

\*\* High School and T.C. Walker addition, Athletic Complex, and Botetourt Gym.

\*\*\* Refunded Peasley \$4,970,000 and High School, etc. \$3,595,000; received \$114,087 in 1994.

