

County of Gloucester Virginia

Adopted Budget

For the Fiscal Year Ending
June 30, 2013

Cover photo and design by Leslie Sherwood Krom

GLOUCESTER COUNTY, VIRGINIA
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County of Gloucester

County Administrator

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MEMORANDUM

To: Gloucester County Board of Supervisors
From: Brenda G. Garton, County Administrator
Date: April 25, 2012
Subject: Adopted Budget for Fiscal Year 2012-2013

I have enclosed the approved County budget for the fiscal year July 1, 2012 to June 30, 2013, which includes information on expected revenues and planned expenditures for each of the County's funds.

On Thursday, April 12, 2012, 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 Tuesday, April 24, 2012. 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 have been dealing with the effects of a recession for the last four years. While national indicators say the recession ended in 2009, this is not what Gloucester County is experiencing. 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, and it represents some tough decisions. 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 budget includes a real estate tax rate of \$.65 (a \$.07 increase), a personal property tax rate of \$2.95 (a \$.35 increase), and a boat tax rate of \$1.00.
- No increase is recommended for calendar year 2012 in the ad valorem tax rate of \$.01 for the Gloucester Sanitary District #1, Gloucester Point Sanitary District, and all Mosquito Control districts.
- This budget includes funding for a general salary increase of 2% for all County and School Board employees.

- The budget addresses the cost of shifting from employer paid retirement contributions to employee paid contributions, which is required by recent actions of the Virginia General Assembly.
- This budget includes a 8.7% increase in the transfer for the School Operating Fund.
- This budget includes \$296,500 in a transfer to the Utility Fund to cover the first payment for the recently issued Utility bond.
- The budget includes \$70,000 for an employee salary compensation study, which will be completed by an independent consulting firm.
- Eight 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.

Total County Budget - \$109,192,772

The total County budget for all funds for FY 2013 is \$109,192,772, which is \$1,508,101 or 1.4% more than the current adopted budget.

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 and School Construction Budget are 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 \$52,506,273 or 48.1% of the total budget. Public safety is a high funding priority in that it comprises \$11,553,976 or 10.6% 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 \$16,688,218, which is 15.3% of the total budget.

These three priorities: education, public safety, and capital, total 74.0% of the total County budget.

General Fund Budget Summary - \$55,939,480

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 2013 General Fund budget is \$4,666,838 or 9.1% higher than the FY 2012 adopted budget. This increase can be attributed to increases in the real estate and personal property tax rates, which

will be used to address employee salary increases, critical capital needs, new debt service requirements, and other necessary costs.

The FY 2013 budget is balanced with a real estate tax rate of \$.65 and a personal property tax rate of \$2.95. This is an increase of \$.07 in the real estate tax rate or approximately \$2,800,000 in additional revenue. The increase in the personal property tax rate of \$.35 will generate approximately \$1,120,000, which will generally be used for capital projects.

The FY 2013 budget does not fully fund the School Board's request for local funding. In addition, the budget does not fully fund resource needs identified by County departments and agencies to respond to service demands.

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

	FY 2012	FY 2013		
	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Dollar Change</u>	<u>% Change</u>
<u>Revenue:</u>				
Property Taxes	\$32,010,462	\$36,432,095	\$4,421,633	13.8%
Local Taxes	9,902,467	10,047,073	144,606	1.5%
Other Local Revenue	1,895,764	1,835,384	-60,380	-3.2%
Total Local Revenue	<u>\$43,808,693</u>	<u>\$48,314,552</u>	<u>\$4,505,859</u>	<u>10.3%</u>
State Revenue	\$7,014,679	\$7,038,308	\$23,629	0.3%
Federal Revenue	\$140,469	\$173,999	\$33,530	23.9%
Fund Balance Transfers	\$308,801	\$412,621	\$103,820	33.6%
Total General Fund Revenue	<u>\$51,272,642</u>	<u>\$55,939,480</u>	<u>\$4,666,838</u>	<u>9.1%</u>
<u>Expenditures:</u>				
General & Financial Administration	\$4,978,972	\$5,530,460	\$551,488	11.1%
Judicial Administration	1,554,093	1,713,622	159,529	10.3%
Public Safety	10,652,885	11,553,976	901,091	8.5%
Public Works	2,076,417	2,214,752	138,335	6.7%
Health & Welfare	592,811	595,569	2,758	0.5%
Education	543,202	573,517	30,315	5.6%
Parks, Recreation, & Cultural	1,971,632	2,115,801	144,169	7.3%
Community Development	828,737	856,589	27,852	3.4%
Civic Contributions	325,995	325,995	0	0.0%
Transfers to Schools	20,556,082	22,341,889	1,785,807	8.7%
Transfers to Social Services	782,517	980,584	198,067	25.3%
Transfers to CSA	670,000	646,000	-24,000	-3.6%
Transfers to Capital	364,924	1,127,515	762,591	209.0%
Transfers to Debt Service	4,894,375	4,689,453	-204,922	-4.2%
Transfers to Utility Fund	480,000	673,758	193,758	40.4%
Total General Fund Expenditures	<u>\$51,272,642</u>	<u>\$55,939,480</u>	<u>\$4,666,838</u>	<u>9.1%</u>

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 unassigned fund balance at June 30, 2012 will be \$16,821,589. 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.

School Budget - \$52,506,273

On February 7, 2012, the Board of Supervisors changed the appropriation methodology for the FY 2013 School Operating Fund budget from categorical appropriation to lump sum appropriation.

The adopted budget for the School Operating Fund totals \$52,506,273, which is an increase of \$464,928 from FY 2012. State funding is down \$304,170, while federal funding is down \$1,004,897.

The budget includes a local transfer of \$22,341,889, which is \$1,785,807 or a 8.7% increase over the FY 2012 adopted budget.

Cafeteria Budget - \$2,324,618

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 - \$777,358

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 - \$3,104,644

The budget for the Gloucester Department of Social Services expenditures is \$3,104,644, which is a decrease of \$146,752 from last year. The local appropriation for the Social Services budget is \$980,584 for next year. This amount is up by \$198,067 over the appropriation for FY 2012.

The revenues from the Commonwealth decreased by \$23,829, while the projected revenues from the Federal Government decreased by \$320,990 due to the loss of temporary stimulus funding.

Comprehensive Services Act Budget - \$1,503,000

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 \$646,000 for this responsibility next year and details of this budget are enclosed for Board review.

Capital Improvements Budget - \$2,477,515

Gloucester County has been dealing with the effects of the recession for the last four years. One of the first actions taken to mediate the losses in revenue was to fund and complete only those capital projects where it did not make economic sense to delay to a future year.

Now, capital projects have been delayed to the point where it does not make economic sense to delay further. The County and School Division have invested large amounts of money in buildings and equipment, and if we continue to fail in the maintenance of our capital stock, our facilities and infrastructure will deteriorate until costly, constant maintenance is required, services are threatened, and community growth stagnates or even declines.

This budget includes \$720,000 as a Transfer from the General Fund, which will come from increasing the personal property tax rate. An additional \$240,000 will be transferred from the excess fund balance in the General Fund. The resulting \$960,000 will be used for the following:

- \$54,000 to County Buildings for necessary parking lot repairs behind County Office Building #2.
- \$61,200 to Computer System for an electronic data processing replacement program (generally personal computers).
- \$422,400 to a Replacement Fund for pay-as-you-go fund for vehicles, Sheriff vehicles, miscellaneous large pieces of equipment, etc. The policies for allocating these funds will be determined at a later date.
- \$422,400 for various School Division capital projects. The School Board will determine their priority based on the recently submitted list of needs totaling \$5,694,337.

Other projects included in the Capital Fund budget have funding in place or funding that has been previously committed.

School Construction Fund - \$9,500,000

On Saturday, April 16, 2011, Page Middle School was heavily damaged by a tornado. At the November 15, 2011 Board of Supervisors meeting, the Board agreed in principle to borrow \$18,000,000 for the replacement of Page Middle School, which would be in addition to any insurance recoveries.

The School Board continues to explore all options to address long-term needs of educating children.

Included in this budget proposal is \$9,500,000, which generally represents expected insurance proceeds. The timing of any future borrowing is to be determined at a later date.

Debt Service Budget - \$4,710,703

The budget for debt service expenditures is \$4,710,703, which is a decrease of \$183,672 from last year. Included in the Debt Fund Budget are the affects of a new borrowing of \$500,000 in general obligation school bonds, which were provided through an American Recovery and Reinvestment Act program. This program issued qualified school construction bonds at an equivalent interest rate of 0.0%.

Not included in the Debt Fund Budget is a new borrowing of \$3,758,000 in Water and Sewer System Revenue and Refunding bonds. While the County committed to providing the annual debt service requirements through the General Fund, the accounting transactions will appear in the Utility Fund as a Transfer from the General Fund. Please see the Utility Fund section for further explanation.

Details of the balances due at June 30, 2012, on VPSA, literary loans and general County debt are included in the appendix.

Sanitary Districts – \$43,100

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 - \$6,669,678

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.

The County's investment in the raw water supply has been an impetus for economic development over the past two decades, and has had an ancillary benefit of community recreation. At the end of June 30, 2011, the department provided water service to approximately 4,523 accounts and sewer service to approximately 1,280 accounts.

The budget for the Utility Fund is \$6,669,678 which represents an increase of 18.2% or \$1,025,228 over the current adopted budget. A large driver in this increase is the presentation of \$850,000 in bond proceeds, which will be explained in greater detail below.

Several decisions made in FY 2012 have impacted this budget recommendation. The Board of Supervisors commissioned a study to assure that the public utility organization is governed, managed, and operated with maximum efficiency. Raftelis Financial Consultants was selected to do this work, and they made their report to the Board of Supervisors at the November 1, 2011 meeting. Even with annual subsidies of Transfers from the General Fund, the financial stability of the Utility Fund has become somewhat tenuous. In order for the County to put the Utility Fund on a path of self-sufficiency, Raftelis recommended a combination of rate increases and continued Transfers from the General Fund in order to meet daily operational needs. To address long-term sustainability for the system, Raftelis also included recommendations for building various reserve funds, such as an operating reserve, a capital repair and maintenance reserve, a rate stabilization reserve, and a capital improvement reserve.

Additionally, it was recognized that the Utility Fund had an urgency to address costs associated with the Department of Environmental Quality Consent Order relating to sanitary sewer overflows and certain improvements to the County's water and sewer systems. At the November 1, 2011, Board of Supervisors meeting, the County authorized the issuance of \$3,758,000 in water and sewer system revenue and refunding bonds, with the understanding that the General Fund would provide the debt service for this bond through a Transfer from the General Fund. It is expected that these funds would be used over the next two to three years.

Based on the Raftelis report, as well as endorsements from the Public Utilities Advisory Committee, this budget includes an average water and sewer service rate increase of 5%. Additionally, this budget includes setting aside 90% of the amount expected to be collected from connection fees, which are one-time revenues, as a means to begin accumulating necessary reserve funds. Finally, the General Fund will continue to provide a subsidy, which will be \$673,758 in FY 2013. This amount includes \$296,500 for the annual debt service on the new \$3,758,000 revenue bond.

Fire and Rescue Departments - \$1,844,056

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	\$ 993,250
Abingdon Fire and Rescue	<u>850,806</u>
Total	\$ 1,844,056

Mosquito Control Budget - \$95,602

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 that the 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 2013. 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 2013. These measures would most likely be layoffs, furloughs, and other cost-saving measures.

General Fund Revenue

Fiscal Year 2012-2013 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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Real Estate Tax	24,123,347	26,930,110	2,806,763	11.6%
Public Service	478,000	510,000	32,000	6.7%
Personal Property Tax	6,909,115	8,461,985	1,552,870	22.5%
Mobile Home	35,000	36,000	1,000	2.9%
Penalties & Interest	465,000	494,000	29,000	6.2%
Total Property Taxes	32,010,462	36,432,095	4,421,633	13.8%

Budget Comments:

This budget is based on a real estate tax rate of \$.65 and a personal property tax rate of \$2.95. The 2011 real estate tax rate was \$.58, so this budget includes a \$.07 increase. Each penny increase in the real estate rate will yield approximately \$400,000. The 2011 personal property tax rate was \$2.60, so this proposal includes a \$.35 increase in the personal property rate. Each \$.10 increase in the personal property rate will yield approximately \$320,000.

All other tax rates will remain unchanged in this proposal.

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Local Sales Tax	3,669,347	3,763,114	93,767	2.6%
Communication Sales Tax	1,346,800	1,214,000	(132,800)	-9.9%
Consumer Utility Tax	830,772	834,112	3,340	0.4%
Business License Tax	1,386,500	1,446,819	60,319	4.4%
Cable TV Franchise Tax	335,000	404,000	69,000	20.6%
Lodging Tax	110,000	109,528	(472)	-0.4%
Meals Tax	1,660,000	1,770,000	110,000	6.6%
Other Local Taxes	564,048	505,500	(58,548)	-10.4%
Total Local Taxes	9,902,467	10,047,073	144,606	1.5%

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 6.7% of the county's general fund budget.

The 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.

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 proposal recommends using the expected fees for both operating costs for the cable services program as well as transferring \$119,182 to the Capital Fund for equipment upgrades.

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Permits & Licenses	282,075	274,600	(7,475)	-2.7%

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Fines & Forfeitures	132,500	132,500	0	0.0%

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 365 days.

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

Revenue Summary:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Use of Money & Prop	144,446	145,356	910	0.6%

Budget Comments:

Investment earnings are a function of interest rates and the amount of cash available for investment purposes. Interest rates on idle cash continue to track at record lows.

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Charges for Services	746,769	689,864	(56,905)	-7.6%

Budget Comments:

This budget contains \$101,369 from projected landfill contract receipts, which is a decrease of \$70,959 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.

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Miscellaneous	229,751	254,691	24,940	10.9%

Budget Comments:

No comments.

Recovered Costs

The county is reimbursed for various costs.

Revenue Summary:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Recovered Costs	360,223	338,373	(21,850)	-6.1%

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 \$192,897. 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.

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Constitutional Officers	3,170,195	3,286,883	116,688	3.7%
Other Categorical Aid	663,223	635,134	(28,089)	-4.2%
Library	135,796	135,651	(145)	-0.1%
Car Tax Reimbursement	2,778,639	2,778,639	0	0.0%
Non-Categorical Aid	266,826	202,001	(64,825)	-24.3%
Total State Revenue	7,014,679	7,038,308	23,629	0.3%

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
V-STOP Prosecutor Grant	17,500	23,981	6,481	37.0%
Other	6,822	13,644	6,822	100.0%
Recovered Costs	116,147	116,147	0	0.0%
Federal Grants	0	20,227	20,227	100.0%
Total Federal Revenue	140,469	173,999	33,530	23.9%

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 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Fund Balance-Asset Forfeiture	96,690	124,288	27,598	28.5%
From Fund Balance	212,111	288,333	76,222	35.9%
Total Fund Balance	308,801	412,621	103,820	33.6%

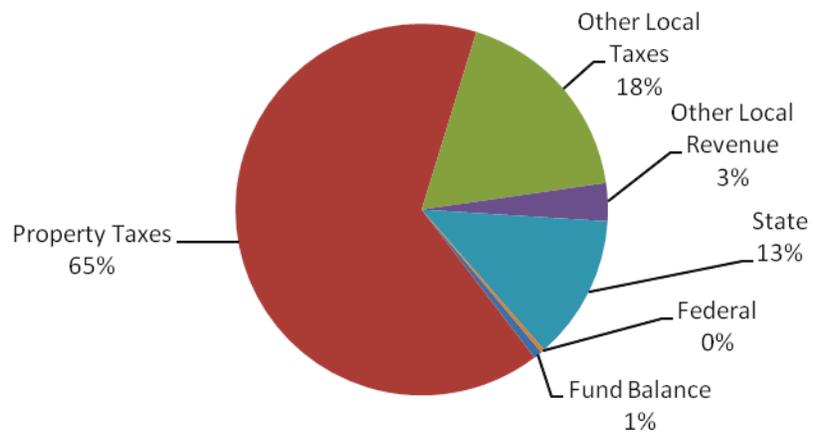
Budget Comments:

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 \$48,333 from the operating reserve will be used to provide the first of three annual payments for the feral cat project, which is funded through the Capital Fund.

An additional \$240,000 from the operating reserve will be used in the Capital Fund for a Replacement Fund for pay-as-you-go fund for vehicles, Sheriff vehicles, miscellaneous large pieces of equipment, etc.

FY 2013 General Fund Revenues



FY 2013 General Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
PROP TAXES							
CURRENT REAL ESTATE	23,556,430	22,905,543	23,523,347	23,523,347	26,330,110	2,806,763	11.9%
DELINQUENT REAL ESTATE	600,000	705,019	600,000	600,000	600,000	0	0.0%
PUBLIC SERVICE CORP	426,000	490,332	478,000	478,000	510,000	32,000	6.7%
CURRENT PERS PROP	5,426,293	6,846,815	6,233,455	6,233,455	7,786,325	1,552,870	24.9%
DELINQUENT PERS PROP	675,660	726,551	675,660	675,660	675,660	0	0.0%
MOBILE HOME	105,000	41,607	35,000	35,000	36,000	1,000	2.9%
PENALTIES	325,000	320,137	325,000	325,000	325,000	0	0.0%
INTEREST	140,000	149,150	140,000	140,000	169,000	29,000	20.7%
Subtotal for Category	31,254,383	32,185,155	32,010,462	32,010,462	36,432,095	4,421,633	13.8%
OTR LOCAL TAX							
LOCAL SALES TAX	3,669,347	3,537,751	3,669,347	3,669,347	3,763,114	93,767	2.6%
COMMUNICATION SALES TAX	1,346,800	1,214,134	1,346,800	1,346,800	1,214,000	(132,800)	(9.9%)
CONSUMER UTILITY TAX	693,000	700,959	697,660	697,660	701,000	3,340	0.5%
ELECTRIC CONSUMPTION	127,300	136,308	133,112	133,112	133,112	0	0.0%
BUSINESS LICENSE TAX	1,343,400	1,446,819	1,386,500	1,386,500	1,446,819	60,319	4.4%
CABLE TV FRANCHISE TAX	331,000	378,052	335,000	335,000	404,000	69,000	20.6%
BANK STOCK TAX	120,000	205,798	140,000	140,000	170,000	30,000	21.4%
RECORDATION TAX	415,000	301,726	358,500	358,500	275,000	(83,500)	(23.3%)
DEEDS OF CONVEYANCE	77,000	65,359	65,548	65,548	60,500	(5,048)	(7.7%)
MEALS TAX	1,664,000	1,669,468	1,660,000	1,660,000	1,770,000	110,000	6.6%
LODGING TAX	110,000	123,926	110,000	110,000	109,528	(472)	(0.4%)
Subtotal for Category	9,896,847	9,780,300	9,902,467	9,902,467	10,047,073	144,606	1.5%
LICENSES							
ANIMAL LICENSE	50,000	34,114	18,000	18,000	18,000	0	0.0%
DANGEROUS DOG LICENSE	100	0	100	100	100	0	0.0%
EXOTIC ANIMAL LICENSE	100	225	100	100	100	0	0.0%
LAND USE APPLICATION	500	1,800	500	500	1,200	700	140.0%
LAND TRANSFER FEE	500	1,109	500	500	700	200	40.0%
ZONING PERMITS-CONST	22,175	20,975	22,175	22,175	16,200	(5,975)	(26.9%)
ZONING PERMITS-BUS LIC	9,500	10,185	9,500	9,500	9,500	0	0.0%
SUBDIVISION PLAT FEE	3,000	2,220	3,000	3,000	3,000	0	0.0%
ZONING VAR/APPEALS	1,650	1,375	1,650	1,650	1,650	0	0.0%
SITE PLAN APPROVAL	5,400	5,950	5,400	5,400	2,000	(3,400)	(63.0%)
REZONING CODE AMEND	3,000	1,550	0	0	2,000	2,000	100.0%
CHES BAY PERMITS	5,125	0	0	0	0	0	0.0%
BUILDING PERMITS	230,000	166,657	205,000	205,000	205,000	0	0.0%
SOIL EROSION PERMITS	10,750	8,055	10,750	10,750	9,750	(1,000)	(9.3%)
WETLAND PERMITS	5,400	8,275	5,400	5,400	5,400	0	0.0%
Subtotal for Category	347,200	262,490	282,075	282,075	274,600	(7,475)	(2.7%)
FINES							
FINES	142,000	87,396	132,000	132,000	132,000	0	0.0%
PARKING FINES	500	175	500	500	500	0	0.0%
Subtotal for Category	142,500	87,571	132,500	132,500	132,500	0	0.0%

FY 2013 General Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
USE OF MONEY							
INTEREST-BANK DEPOSIT	50,000	53,285	50,000	50,000	45,000	(5,000)	(10.0%)
INTEREST-ASSET FORFEIT	2,000	465	200	200	200	0	0.0%
INTEREST-LGIP	450	261	450	450	450	0	0.0%
INTEREST-CIR CT CLERK	600	917	600	600	600	0	0.0%
RENTAL INCOME	3,000	3,263	4,000	4,000	4,000	0	0.0%
HEALTH DEPT RENTAL	88,498	99,902	89,196	89,196	95,106	5,910	6.6%
Subtotal for Category	144,548	158,093	144,446	144,446	145,356	910	0.6%
CRGS FOR SERV							
CLERKS FEES	30,000	40,087	30,000	30,000	40,000	10,000	33.3%
COURTHOUSE MAINT FEES	17,700	15,286	17,700	17,700	17,700	0	0.0%
CIRCUIT CT JUDGE FEES	34,500	35,981	34,970	34,970	34,970	0	0.0%
CH SECURITY FEES	57,500	51,627	61,430	61,430	61,430	0	0.0%
JAIL FEES	6,100	6,619	7,050	7,050	7,050	0	0.0%
NON-CONSECUTIVE JAIL TIME	50	18	0	0	0	0	0.0%
PROBATION FEES	16,000	17,030	16,000	16,000	16,000	0	0.0%
SHERIFF FEES	6,000	4,304	7,060	7,060	7,060	0	0.0%
SPEC INVEST/HANDGUN	0	0	0	0	0	0	0.0%
SHERIFF SPEC INVEST FEES	13,000	14,977	10,000	10,000	11,000	1,000	10.0%
COMM ATTY FEES	1,132	1,368	1,250	1,250	1,300	50	4.0%
ANIMAL SHELTER FEES	7,000	9,116	7,000	7,000	7,000	0	0.0%
LANDFILL CONTRACT	303,196	149,214	172,328	172,328	101,369	(70,959)	(41.2%)
COMM EDUCATION FEES	0	311	0	0	0	0	0.0%
RECREATION CLASS FEES	186,746	178,665	186,746	186,746	186,750	4	0.0%
CONCESSION OPERATIONS	13,500	12,846	12,000	12,000	14,000	2,000	16.7%
BEAVERDAM REVENUE	60,000	62,510	60,000	60,000	60,000	0	0.0%
BEAVERDAM CONCESSIONS	12,500	8,994	11,500	11,500	11,500	0	0.0%
ARK PARK CONCESSIONS	0	0	0	0	0	0	0.0%
DAFFODIL FESTIVAL	20,000	35,756	35,135	35,135	35,135	0	0.0%
SALE OF DAFFODIL ITEMS	20,000	12,112	16,400	16,400	16,400	0	0.0%
SALE OF HISTORICAL MAT	500	233	500	500	500	0	0.0%
SALE OF TOURIST ITEMS	4,500	4,411	5,000	5,000	5,000	0	0.0%
COMMEMORATIVE SALES	5,500	3,432	5,500	5,500	5,500	0	0.0%
LIBRARY FINES	48,000	40,957	48,000	48,000	48,000	0	0.0%
SALE OF STREET MAPS	1,000	2,697	1,000	1,000	2,000	1,000	100.0%
SALE OF PUBLICATIONS	200	147	200	200	200	0	0.0%
RENTAL ASSISTANCE	19,900	7,975	0	0	0	0	0.0%
Subtotal for Category	884,524	716,673	746,769	746,769	689,864	(56,905)	(7.6%)
MISC							
DONATIONS	64,000	27,562	51,000	56,500	51,000	(5,500)	(9.7%)
SALE OF VEH/EQUIPMENT	2,000	2,640	3,000	3,000	9,000	6,000	200.0%
SALE OF EQUIPMENT	0	6,829	4,000	4,000	2,500	(1,500)	(37.5%)
OTHER INCOME	166,153	223,537	152,551	162,551	171,147	8,596	5.3%
OTHER INCOME-DESIGNATED	0	1,802	0	0	0	0	0.0%
OTHER INCOME-TOURISM	0	4,027	3,700	3,700	3,700	0	0.0%

FY 2013 General Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
OTHER INCOME-SHERIFF	1,500	2,340	1,500	1,500	3,000	1,500	100.0%
OTHER INCOME-HEALTH	10,494	9,382	10,500	10,500	10,844	344	3.3%
RETURNED CHECK FEES	3,500	3,350	3,500	3,500	3,500	0	0.0%
PROPERTY MAINTENANCE	0	0	0	0	0	0	0.0%
ARRA - ICAC	0	17,191	0	0	0	0	0.0%
Subtotal for Category	247,647	298,659	229,751	245,251	254,691	9,440	3.8%
REC COSTS							
SHERIFF	232,094	223,322	247,623	247,623	247,623	0	0.0%
JAIL	22,000	31,202	30,000	30,000	30,000	0	0.0%
TREASURER	40,000	32,400	51,000	51,000	36,000	(15,000)	(29.4%)
PROBATION	20,009	20,010	23,100	23,100	16,250	(6,850)	(29.7%)
SOCIAL SERVICES	70,000	0	0	0	0	0	0.0%
DEMOLITION	8,500	0	8,500	8,500	8,500	0	0.0%
Subtotal for Category	392,603	306,935	360,223	360,223	338,373	(21,850)	(6.1%)
NON-CAT AID							
MOTOR VEHICLE CARRIER	1,000	2,014	1,500	1,500	2,000	500	33.3%
NO CAR TAX	2,778,639	2,778,640	2,778,639	2,778,639	2,778,640	1	0.0%
MOBILE HOME TITLE TAX	40,000	20,952	40,000	40,000	40,000	0	0.0%
RECORDATION/GRANTORS	78,216	85,873	189,326	189,326	106,000	(83,326)	(44.0%)
RENTAL VEHICLE TAX	36,000	38,986	36,000	36,000	54,000	18,000	50.0%
Subtotal for Category	2,933,855	2,926,465	3,045,465	3,045,465	2,980,640	(64,825)	(2.1%)
STATE SHARED							
COMM ATTY	329,872	343,436	344,031	344,031	346,398	2,367	0.7%
SHERIFF	2,180,989	2,224,180	2,185,776	2,185,776	2,288,311	102,535	4.7%
JAIL	157,381	163,978	149,350	149,350	153,742	4,392	2.9%
ASSET FORFEITURE-STATE	0	67,810	0	0	0	0	0.0%
COMM REV	116,508	113,498	118,012	118,012	119,614	1,602	1.4%
TREASURER	119,533	123,373	121,175	121,175	123,400	2,225	1.8%
REGISTRAR	30,626	39,710	30,626	30,626	31,000	374	1.2%
ELEC BOARD	3,850	0	3,850	3,850	3,850	0	0.0%
CLERK CIR CT	255,033	277,289	251,851	251,851	255,418	3,567	1.4%
RESCUE SQUAD	37,000	0	41,000	41,000	41,000	0	0.0%
FIRE PROGRAMS	100,000	141,324	100,000	100,000	100,000	0	0.0%
Subtotal for Category	3,330,792	3,494,598	3,345,671	3,345,671	3,462,733	117,062	3.5%
CAT STATE AID							
VICTIM/WITNESS GRANT	62,492	48,151	59,729	59,729	51,172	(8,557)	(14.3%)
LITTER CONTROL	7,752	8,939	7,752	7,752	7,658	(94)	(1.2%)
STATE GRANT	369,039	331,294	350,454	350,454	350,454	0	0.0%
E911 FUNDS	54,812	41,435	54,812	54,812	40,000	(14,812)	(27.0%)
ASSIST TO LIBRARIES	133,471	138,113	135,796	135,796	135,651	(145)	(0.1%)
ABANDONED AUTO PROGRAM	15,000	4,750	15,000	15,000	10,000	(5,000)	(33.3%)
VA HOUSING AUTHORITY	65,000	40,019	0	0	0	0	0.0%
Subtotal for Category	707,566	612,700	623,543	623,543	594,935	(28,608)	(4.6%)

FY 2013 General Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
FEDERAL							
V-STOP PROSECUTOR GRANT	17,500	22,296	17,500	17,500	23,981	6,481	37.0%
RECOVERED COSTS	0	82,451	116,147	116,147	116,147	0	0.0%
EMER MED SERVICES	6,822	13,644	6,822	6,822	13,644	6,822	100.0%
FED HIGHWAY SAFETY	28,828	22,509	0	0	0	0	0.0%
REIMB FOR FED PRISONERS	10,000	0	0	0	0	0	0.0%
ASSET FORFEITURE-FEDERAL	0	1,349	0	0	0	0	0.0%
ARRA - JAG COMP BOARD	0	0	0	0	0	0	0.0%
ARRA - V-STOP	0	13,873	0	0	0	0	0.0%
FEDERAL GRANTS	30,873	44,984	0	0	20,227	20,227	100.0%
Subtotal for Category	94,023	201,106	140,469	140,469	173,999	33,530	23.9%
FUND BAL							
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE-COMMITTED	0	0	0	8,346	0	(8,346)	(100.0%)
FUND BALANCE TRANSFER	1,083,858	0	212,111	1,109,299	288,333	(820,966)	(74.0%)
FUND BALANCE TRANS-ASSET	160,624	0	96,690	96,690	124,288	27,598	28.5%
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	1,244,482	0	308,801	1,214,335	412,621	(801,714)	(66.0%)
Total for Fund	51,620,970	51,030,745	51,272,642	52,193,676	55,939,480	3,745,804	7.2%

General Fund Expenditure Section

Fiscal Year 2012-2013 General Fund Expenditure Summary

General Government

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

Expenditure Summary:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Board of Supervisors	85,858	86,876	1,018	1.19%
Administration	643,288	836,871	193,583	30.09%
County Attorney	247,962	261,382	13,420	5.41%
Human Resources	299,970	388,533	88,563	29.52%
Comm of Revenue	423,018	444,855	21,837	5.16%
County Assessor	518,714	522,847	4,133	0.80%
Treasurer	624,539	628,270	3,731	0.60%
Finance	391,761	421,396	29,635	7.56%
Information Tech	885,519	986,060	100,541	11.35%
GIS	227,673	279,884	52,211	22.93%
Purchasing	245,614	264,306	18,692	7.61%
Insurance	164,390	184,816	20,426	12.43%
VHDA	23,491	23,497	6	0.03%
Registrar	197,175	200,867	3,692	1.87%
Total General Government	4,978,972	5,530,460	551,488	11.08%

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 \$388,863 will be available on a first come, first serve basis upon approval of the County Administrator.

The Assistant County Attorney's position remains frozen and unfunded in FY 2013.

The budget includes \$70,000 for an employee salary compensation study, which will be completed by an independent consulting firm.

A vacant Revenue Technician's position in the Commissioner of the Revenue's office will remain frozen and unfunded in FY 2013.

A vacant Deputy Treasurer's position in the Treasurer's Office will remain frozen and unfunded in FY 2013.

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 \$36,000 in Recovered Costs.

Included in the budget of the Department of Information Technology is the cost of various software licenses and software maintenance fees used throughout the County and School Division. The majority of these fees have been reclassified as Maintenance Service Contracts due to the nature of the agreements.

The condition of the technological infrastructure used by all county departments and users has reached a critical crossroad. In addition to excessive age, the current infrastructure does not allow for off-site backups nor a viable disaster recovery plan, which were deficiencies noted by the independent auditors in their last report to the Board of Supervisors. Included in this budget is \$69,500 to begin addressing these deficiencies.

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:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Circuit Court Judge	72,256	74,778	2,522	3.49%
General District Court	31,750	31,750	-	0.00%
Commissioner of Accts	500	500	-	0.00%
Magistrates	1,700	1,700	-	0.00%
J & D Court	19,275	19,275	-	0.00%
Court Service Unit	165,753	225,245	59,492	35.89%
Colonial Group Home	212,944	214,494	1,550	0.73%
Clerk of Circuit Court	407,940	425,049	17,109	4.19%
Victim Witness	59,729	76,062	16,333	27.35%
Commonwealth Atty	582,246	644,769	62,523	10.74%
Total Judicial	1,554,093	1,713,622	159,529	10.27%

Budget Comments:

The number of juveniles in the court system has increased. These costs are a function of the number of juveniles in the court system and the various budget reductions in the State Department of Juvenile Justice.

The County receives grant funding through the Department of Criminal Justice Services for the Victim Witness Program.

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 \$23,981.

Public Safety

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

Expenditure Summary:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Sheriff	4,276,517	4,507,620	231,103	5.40%
E-911 System	235,274	228,706	(6,568)	-2.79%
Volunteer Fire & Rescue	1,787,970	1,988,902	200,932	11.24%
State Forrest Service	8,039	8,039	-	0.00%
Radio O & M	350,909	504,393	153,484	43.74%
Jail	2,338,816	2,515,657	176,841	7.56%
Probation	409,207	411,304	2,097	0.51%
Codes Compliance	798,988	896,071	97,083	12.15%
Animal Control	314,643	332,416	17,773	5.65%
Medical Examiner	200	200	-	0.00%
Emergency Management	132,322	160,668	28,346	21.42%
Total Public Safety	10,652,885	11,553,976	901,091	8.46%

Budget Comments:

The position of Major in the Jail will remain frozen and unfunded in FY 2013. Reimbursement for two (2) Corrections Deputies, which were not funded in FY 2012, was restored by the State Compensation Board in FY 2012.

The Sheriff's budget includes overtime of \$73,417 (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 as well as probation fees and other revenues will cover the cost of this program.

The position of Inspector remains frozen and unfunded in the budget of Codes Compliance.

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

Public Works

Expenditure Summary:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
General Engineering	320,916	332,601	11,685	3.64%
Refuse Disposal	6,000	14,700	8,700	145.00%
Bldg & Grounds	1,749,501	1,867,451	117,950	6.74%
Total Public Works	2,076,417	2,214,752	138,335	6.66%

Budget Comments:

A Custodian's position remains frozen and unfunded in FY 2013.

Health and Welfare

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

Expenditure Summary:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Local Health	479,356	482,114	2,758	0.58%
Mental Health	113,455	113,455	-	0.00%
Total Health & Welfare	592,811	595,569	2,758	0.47%

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:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Community Education	492,257	519,209	26,952	5.48%
Cable Services	38,818	41,660	2,842	7.32%
Community College	12,127	12,648	521	4.30%
Total Education	543,202	573,517	30,315	5.58%

Budget Comments:

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 proposal recommends using the expected fees for both operating costs for the cable services program as well as transferring \$119,182 to the Capital Fund for equipment upgrades.

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:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Parks & Rec	718,112	782,767	64,655	9.00%
Glo Pt Beach	31,076	30,835	(241)	-0.78%
Beaverdam Park	179,909	198,250	18,341	10.19%
Daffodil Festival	51,535	51,515	(20)	-0.04%
Historical Committee	54,682	55,574	892	1.63%
Library	936,318	996,860	60,542	6.47%
Total P & R, Cultural	1,971,632	2,115,801	144,169	7.31%

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 will receive \$135,651 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:

	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Planning	381,366	409,578	28,212	7.40%
Economic Development	210,844	213,251	2,407	1.14%
Clean Community	31,446	28,012	(3,434)	-10.92%
Tourism	118,700	117,092	(1,608)	-1.35%
Extension Service	86,381	88,656	2,275	2.63%
Civic Contributions	325,995	325,995	-	0.00%
Total Community Development	1,154,732	1,182,584	27,852	2.41%

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.

Transfers to Other Funds

Expenditure Summary:

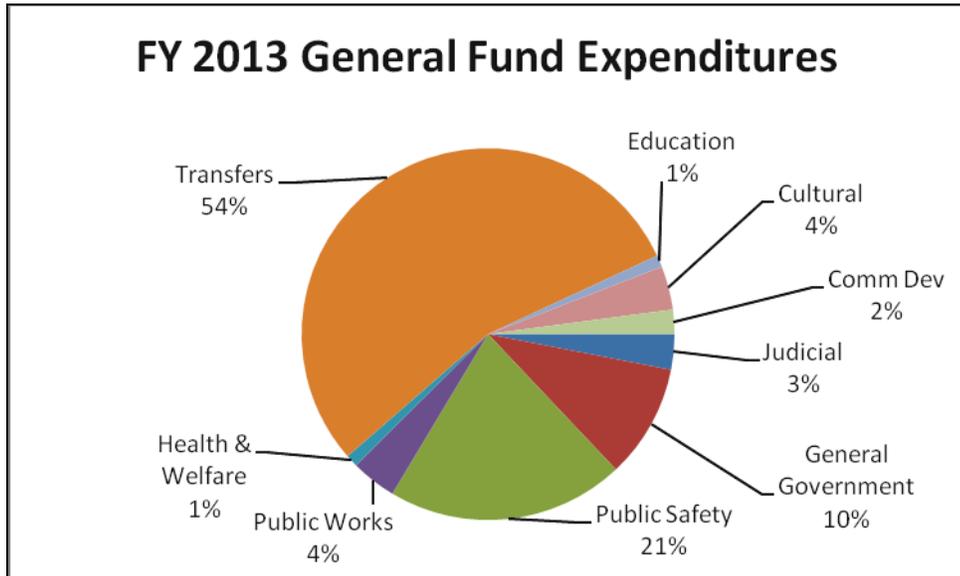
	FY 12 Adopted Budget	FY 13 Adopted Budget	Dollar Change	% Change
Transfer to School Fund	20,556,082	22,341,889	1,785,807	8.69%
Transfer to Social Services	782,517	980,584	198,067	25.31%
Transfer to CSA	670,000	646,000	(24,000)	-3.58%
Transfer to CIP	364,924	1,127,515	762,591	208.97%
Transfer to Debt	4,894,375	4,689,453	(204,922)	-4.19%
Transfer to Utilities	480,000	673,758	193,758	40.37%
Total Transfers	27,747,898	30,459,199	2,711,301	9.77%

Budget Comments:

This budget contains a local appropriation for schools that totals \$22,341,889, which is 40.1% of the General Fund budget adjusted for fund balance additions.

Included in this budget are the affects of increasing the personal property tax rate by \$.35, which would generate approximately \$1,120,000. The majority of these funds would be used for various capital projects. Other amounts that would be transferred to the Capital Fund include \$119,182 in cable television franchise fees for the Cable Services Program and \$48,333 in excess fund balance for the feral cat project.

At the November 1, 2011, Board of Supervisors meeting, the County authorized the issuance of \$3,758,000 in water and sewer system revenue and refunding bonds, with the understanding that the General Fund would provide the debt service for this bond through a Transfer from the General Fund. The FY 2013 payment on this bond is approximately \$296,500. In order to keep the Utility Fund financially viable, this budget includes \$397,743 in additional funds.



FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
BOARD OF SUPERVISORS							
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	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	0	35	0	0	0	0	0.0%
TELECOMMUNICATION LINES	3,220	2,209	2,302	2,302	3,640	1,338	58.1%
TRAVEL-LOCAL MEETINGS	4,100	4,261	4,100	4,100	4,100	0	0.0%
TRAINING-CONFERENCES	10,500	7,144	10,500	10,500	10,500	0	0.0%
DUES & MEMBERSHIP	11,062	10,867	10,970	10,970	10,950	(20)	(0.2%)
OFFICE SUPPLIES	2,000	566	1,300	1,300	1,000	(300)	(23.1%)
OTHER MISC EXPENSES	3,500	696	2,000	2,000	2,000	0	0.0%
Subtotal for Organization	89,068	80,465	85,858	85,858	86,876	1,018	1.2%
COUNTY ADMINISTRATION							
SALARIES	296,509	296,342	296,509	296,509	316,636	20,127	6.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	1,000	1,107	1,000	1,000	1,000	0	0.0%
FICA	21,623	21,452	21,623	21,623	22,862	1,239	5.7%
VRS	42,757	42,733	42,757	42,757	37,711	(5,046)	(11.8%)
HMP	15,947	16,230	19,627	19,627	24,443	4,816	24.5%
GROUP LIFE	830	829	830	830	4,180	3,350	403.6%
WORKERS COMPENSATION	458	462	458	458	426	(32)	(7.0%)
OTHER CONTRACTED SVCS	6,620	6,620	0	0	0	0	0.0%
MAINT SVC CONTRACT	485	484	1,600	1,600	1,600	0	0.0%
PRINTING	4,205	4,383	4,000	4,000	6,000	2,000	50.0%
ADVERTISING	4,677	4,677	3,000	3,000	4,000	1,000	33.3%
POSTAGE	50	15	50	50	50	0	0.0%
TELEPHONE	1,800	1,665	1,800	1,800	1,600	(200)	(11.1%)
TRAINING	9,207	9,207	9,832	9,832	11,000	1,168	11.9%
TRAVEL-VEHICLE ALLOWANCE	8,000	8,167	8,000	8,000	10,000	2,000	25.0%
DUES & MEMBERSHIP	3,592	3,592	2,600	2,600	4,000	1,400	53.8%
RECORDING FEES	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	3,000	2,675	3,000	3,000	2,500	(500)	(16.7%)
BOOKS & SUBSCRIPTIONS	0	96	0	0	0	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CONTINGENCY	5,448	0	226,602	84,908	388,863	303,955	358.0%
CAPITAL OUTLAY NEW	2,100	2,097	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	428,308	422,833	643,288	501,594	836,871	335,277	66.8%
COUNTY ATTORNEY							
SALARIES	195,362	165,144	166,144	166,144	178,855	12,711	7.7%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	14,510	11,923	12,197	12,197	12,785	588	4.8%
VRS	28,171	23,814	23,958	23,958	21,302	(2,656)	(11.1%)

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
HMP	23,002	19,360	23,851	23,851	24,774	923	3.9%
GROUP LIFE	2,169	462	465	465	2,361	1,896	407.7%
WORKERS COMPENSATION	220	222	207	207	165	(42)	(20.3%)
LEGAL SERVICES	4,300	359	3,000	3,000	3,000	0	0.0%
OTHER CONTRACTED SVCS	4,226	4,225	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	754	1,000	1,000	1,000	0	0.0%
POSTAGE	40	35	40	40	40	0	0.0%
TELEPHONE	1,100	1,090	1,100	1,100	1,100	0	0.0%
TRAINING	5,000	1,524	5,000	5,000	5,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	5,000	5,000	4,000	4,000	4,000	0	0.0%
DUES & MEMBERSHIP	1,000	520	1,000	1,000	1,000	0	0.0%
OFFICE SUPPLIES	2,200	2,032	1,500	1,500	1,500	0	0.0%
BOOKS & SUBSCRIPTIONS	5,000	2,996	4,500	4,500	4,500	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	292,300	239,460	247,962	247,962	261,382	13,420	5.4%

HUMAN RESOURCES

SALARIES	185,779	185,779	185,779	185,779	200,343	14,564	7.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	750	598	750	750	750	0	0.0%
FICA	13,269	13,204	14,269	14,269	15,384	1,115	7.8%
VRS	26,789	26,745	26,789	26,789	23,861	(2,928)	(10.9%)
HMP	14,750	15,100	18,873	18,873	23,024	4,151	22.0%
GROUP LIFE	578	565	520	520	2,645	2,125	408.7%
WORKERS COMPENSATION	282	282	280	280	261	(19)	(6.8%)
PRE-EMPLOYMENT PHYSICALS	895	895	620	620	900	280	45.2%
OTHER CONTRACTED SVCS	26,884	27,361	19,580	19,580	89,690	70,110	358.1%
MAINT SVC CONTRACT	700	352	500	500	500	0	0.0%
PRINTING	163	161	200	200	200	0	0.0%
ADVERTISING	7,000	8,634	5,500	5,500	5,500	0	0.0%
TELEPHONE	1,660	1,483	1,700	1,700	1,700	0	0.0%
TRAINING	4,225	4,225	4,290	4,290	4,290	0	0.0%
DUES & MEMBERSHIP	1,821	1,821	1,545	1,545	1,545	0	0.0%
EMPLOYEE RECOGNITION	11,611	9,474	12,056	12,056	11,221	(835)	(6.9%)
OFFICE SUPPLIES	1,225	998	1,250	1,250	1,250	0	0.0%
BOOKS & SUBSCRIPTIONS	863	863	1,469	1,469	1,469	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTHER EXP-DONATIONS	4,000	3,390	4,000	4,000	4,000	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	2,100	2,097	0	0	0	0	0.0%
Subtotal for Organization	305,344	304,027	299,970	299,970	388,533	88,563	29.5%

COMMISSIONER OF REVENUE

SALARIES	55,921	89,764	29,190	29,190	31,478	2,288	7.8%
SALARIES-STATE	238,408	185,003	245,577	245,577	265,107	19,530	8.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
PART TIME WAGES	13,318	14,203	13,318	13,318	14,233	915	6.9%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	1,150	1,150	100.0%
FICA	23,535	20,698	22,039	22,039	23,866	1,827	8.3%
VRS	42,442	39,623	39,621	39,621	35,323	(4,298)	(10.8%)
HMP	39,873	32,544	40,572	40,572	37,377	(3,195)	(7.9%)
GROUP LIFE	3,267	768	769	769	3,915	3,146	409.1%
WORKERS COMPENSATION	461	465	432	432	406	(26)	(6.0%)
PROGRAMMING SERVICES	8,300	7,454	7,600	7,600	8,150	550	7.2%
OTHER CONTRACTED SVCS	6,500	987	1,600	1,600	1,400	(200)	(12.5%)
REPAIR & MAINTAIN	300	0	400	400	400	0	0.0%
MAINT SVC CONTRACT	2,075	1,137	2,025	2,025	1,875	(150)	(7.4%)
ADVERTISING	600	592	400	400	400	0	0.0%
POSTAGE	6,604	5,895	7,700	7,700	7,750	50	0.6%
TELEPHONE	2,850	2,689	3,300	3,300	3,275	(25)	(0.8%)
TRAINING	3,500	783	3,200	3,200	3,500	300	9.4%
DUES & MEMBERSHIP	525	430	525	525	500	(25)	(4.8%)
OFFICE SUPPLIES	6,275	5,663	4,750	4,750	4,750	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	454,754	408,698	423,018	423,018	444,855	21,837	5.2%

RE ASSESSMENT

SALARIES	144,330	139,906	280,341	280,341	322,495	42,154	15.0%
PART TIME WAGES	6,757	6,447	17,126	17,126	17,428	302	1.8%
SALARIES-OVERTIME	2,000	999	2,000	2,000	2,000	0	0.0%
FICA	11,162	11,180	22,909	22,909	26,157	3,248	14.2%
VRS	20,511	20,262	40,425	40,425	38,409	(2,016)	(5.0%)
HMP	7,050	7,023	35,676	35,676	36,892	1,216	3.4%
GROUP LIFE	2,657	393	785	785	4,257	3,472	442.3%
WORKERS COMPENSATION	2,802	2,828	3,811	3,811	4,709	898	23.6%
PROGRAMMING SERVICES	6,000	6,000	52,541	52,541	32,500	(20,041)	(38.1%)
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
BOARD OF EQUALIZATION	4,570	902	16,000	16,000	3,000	(13,000)	(81.3%)
OTHER CONTRACTED SVCS	40,000	40,035	0	0	0	0	0.0%
MAINT SVC CONTRACT	400	246	600	600	600	0	0.0%
ADVERTISING	400	0	700	700	700	0	0.0%
POSTAGE	5,000	1,847	15,000	15,000	3,000	(12,000)	(80.0%)
TELEPHONE	4,200	3,965	4,200	4,200	4,200	0	0.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	8,000	6,602	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	2,000	1,219	4,000	4,000	4,000	0	0.0%
OFFICE SUPPLIES	4,000	830	10,000	10,000	10,000	0	0.0%
AUTOMOTIVE SUPPLIES	3,600	1,718	3,600	3,600	4,500	900	25.0%
CAPITAL OUTLAY NEW	143,700	49,851	1,000	115,500	0	(115,500)	(100.0%)
Subtotal for Organization	419,139	302,253	518,714	633,214	522,847	(110,367)	(17.4%)

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
TREASURER							
SALARIES	70,593	67,511	49,419	49,419	50,297	878	1.8%
SALARIES-STATE	299,064	263,998	293,388	293,388	316,440	23,052	7.9%
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	1,750	1,010	750	750	750	0	0.0%
FICA	28,336	23,305	26,282	26,282	28,113	1,831	7.0%
VRS	53,305	46,852	49,433	49,433	43,678	(5,755)	(11.6%)
HMP	40,731	38,895	50,559	50,559	48,189	(2,370)	(4.7%)
GROUP LIFE	4,103	931	960	960	4,841	3,881	404.3%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	556	561	515	515	478	(37)	(7.2%)
LEGAL SERVICES	2,500	1,568	2,500	2,500	2,500	0	0.0%
PROGRAMMING SERVICES	565	17	0	0	0	0	0.0%
REPAIR & MAINTAIN	75	0	75	75	75	0	0.0%
MAINT SVC CONTRACT	545	2,006	3,889	3,889	2,088	(1,801)	(46.3%)
PRINTING	23,022	20,251	24,378	24,378	23,410	(968)	(4.0%)
ADVERTISING	0	0	0	0	0	0	0.0%
PURCHASE SERVICES/GOVMT	40,490	25,944	51,490	51,490	37,911	(13,579)	(26.4%)
POSTAGE	60,571	47,769	59,750	59,750	58,250	(1,500)	(2.5%)
TELEPHONE	2,928	3,201	3,156	3,156	3,150	(6)	(0.2%)
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	4,789	2,815	4,790	4,790	4,825	35	0.7%
DUES & MEMBERSHIP	825	770	830	830	900	70	8.4%
OFFICE SUPPLIES	2,225	2,077	2,225	2,225	2,225	0	0.0%
BOOKS & SUBSCRIPTIONS	150	99	150	150	150	0	0.0%
CAPITAL OUTLAY NEW	1,104	1,104	0	0	0	0	0.0%
Subtotal for Organization	638,227	550,683	624,539	624,539	628,270	3,731	0.6%
FINANCE							
SALARIES	229,952	229,952	231,389	231,389	249,529	18,140	7.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	16,816	16,408	17,701	17,701	19,089	1,388	7.8%
VRS	33,159	33,160	33,366	33,366	29,719	(3,647)	(10.9%)
HMP	18,367	19,889	26,223	26,223	27,117	894	3.4%
GROUP LIFE	2,552	643	648	648	3,294	2,646	408.3%
WORKERS COMPENSATION	345	348	347	347	324	(23)	(6.6%)
LEGAL SERVICES	1,000	951	0	0	1,000	1,000	100.0%
PROFESSIONAL SERVICES	65,839	61,253	64,874	64,874	74,250	9,376	14.5%
MAINT SVC CONTRACT	4,540	4,613	4,755	4,755	4,755	0	0.0%
PRINTING	1,275	1,718	1,184	1,184	1,250	66	5.6%
POSTAGE	150	30	150	150	50	(100)	(66.7%)
TELEPHONE	1,960	2,102	2,096	2,096	2,096	0	0.0%
TRAINING	2,480	2,755	4,080	4,080	4,025	(55)	(1.3%)
DUES & MEMBERSHIP	1,311	823	1,148	1,148	1,098	(50)	(4.4%)

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	3,385	3,538	3,500	3,500	3,500	0	0.0%
BOOKS & SUBSCRIPTIONS	205	338	300	300	300	0	0.0%
CAPITAL OUTLAY NEW	1,719	1,699	0	0	0	0	0.0%
Subtotal for Organization	385,055	380,219	391,761	391,761	421,396	29,635	7.6%

DEPT OF INFORMATION TECH

SALARIES	587,162	597,296	474,629	474,629	511,838	37,209	7.8%
PART TIME WAGES	24,000	19,153	8,118	8,118	8,280	162	2.0%
SALARIES-OVERTIME	0	181	0	0	0	0	0.0%
FICA	46,945	44,176	36,931	36,931	39,789	2,858	7.7%
VRS	85,492	85,983	68,494	68,494	60,960	(7,534)	(11.0%)
HMP	63,122	65,920	63,937	63,937	66,116	2,179	3.4%
GROUP LIFE	6,517	1,667	1,329	1,329	6,756	5,427	408.4%
WORKERS COMPENSATION	1,352	1,365	1,184	1,184	1,042	(142)	(12.0%)
PROFESSIONAL SERVICES	850	823	2,000	2,000	2,000	0	0.0%
COMPUTER LICENSES	222,446	222,441	177,683	177,683	20,000	(157,683)	(88.7%)
REPAIR & MAINTAIN	300	327	300	300	300	0	0.0%
MAINT SVC CONTRACT	11,600	11,492	12,000	12,000	162,000	150,000	1250.0%
PRINTING	1,500	714	0	0	0	0	0.0%
POSTAGE	300	84	0	0	300	300	100.0%
TELEPHONE	9,000	6,777	5,539	5,539	5,539	0	0.0%
TELECOMMUNICATION LINES	15,260	17,422	15,260	15,260	17,500	2,240	14.7%
TRAINING	19,549	19,575	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	700	590	640	640	640	0	0.0%
OFFICE SUPPLIES	1,700	1,761	1,175	1,175	3,500	2,325	197.9%
AUTOMOTIVE SUPPLIES	1,200	933	600	600	1,000	400	66.7%
BOOKS & SUBSCRIPTIONS	200	522	200	200	1,000	800	400.0%
DATA PROCESSING SUPPLIES	2,000	2,387	2,000	2,000	0	(2,000)	(100.0%)
CAPITAL OUTLAY NEW	13,142	11,519	4,000	7,215	0	(7,215)	(100.0%)
FURNITURE/FIXTURES-NEW	4,600	4,443	1,500	1,500	0	(1,500)	(100.0%)
EDP EQUIPMENT	12,000	13,338	0	0	69,500	69,500	100.0%
Subtotal for Organization	1,130,937	1,130,887	885,519	888,734	986,060	97,326	11.0%

GIS

SALARIES	0	0	121,632	121,632	131,167	9,535	7.8%
PART TIME WAGES	0	0	18,383	18,383	18,751	368	2.0%
FICA	0	0	10,710	10,710	11,469	759	7.1%
VRS	0	0	17,539	17,539	15,622	(1,917)	(10.9%)
HMP	0	0	18,841	18,841	19,483	642	3.4%
GROUP LIFE	0	0	341	341	1,731	1,390	407.6%
WORKERS COMPENSATION	0	0	210	210	195	(15)	(7.1%)
OTHER CONTRACTED SVCS	0	0	11,820	11,820	11,820	0	0.0%
COMPUTER LICENSES	0	0	15,551	20,051	35,000	14,949	74.6%
MAINT SVC CONTRACT	0	0	0	0	12,000	12,000	100.0%
PRINTING	0	0	1,500	1,500	11,500	10,000	666.7%
POSTAGE	0	0	300	300	300	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
TELEPHONE	0	0	3,461	3,461	3,461	0	0.0%
TRAINING	0	0	6,000	6,000	6,000	0	0.0%
DUES & MEMBERSHIP	0	0	60	60	60	0	0.0%
OFFICE SUPPLIES	0	0	525	525	525	0	0.0%
AUTOMOTIVE SUPPLIES	0	0	600	600	600	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	200	200	200	0	0.0%
Subtotal for Organization	0	0	227,673	232,173	279,884	47,711	20.5%

CENTRAL PURCHASING

SALARIES	130,783	129,672	131,338	131,338	143,468	12,130	9.2%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	10,005	9,354	10,047	10,047	10,975	928	9.2%
VRS	18,859	18,699	18,939	18,939	17,087	(1,852)	(9.8%)
HMP	18,367	16,253	19,407	19,407	23,609	4,202	21.7%
GROUP LIFE	1,452	363	368	368	1,894	1,526	414.7%
WORKERS COMPENSATION	196	198	197	197	187	(10)	(5.1%)
PROFESSIONAL SERVICES	1,500	65	1,500	1,500	1,000	(500)	(33.3%)
REPAIR & MAINTAIN	300	148	300	300	300	0	0.0%
REPAIR & MAINTAIN/EQUIP	400	347	0	0	0	0	0.0%
MAINT SVC CONTRACT	7,325	2,088	7,510	7,510	7,510	0	0.0%
PRINTING	800	470	1,000	1,000	1,000	0	0.0%
ADVERTISING	5,000	755	1,500	1,500	1,500	0	0.0%
POSTAGE	45,083	36,950	31,380	31,380	32,801	1,421	4.5%
TELEPHONE	1,500	1,105	1,500	1,500	1,260	(240)	(16.0%)
LEASE/RENT OF EQUIPMENT	9,828	9,574	9,828	9,828	9,768	(60)	(0.6%)
TRAINING	5,150	1,432	5,050	5,050	5,050	0	0.0%
DUES & MEMBERSHIP	450	435	450	450	435	(15)	(3.3%)
OFFICE SUPPLIES	3,500	2,340	3,000	3,000	4,208	1,208	40.3%
BOOKS & SUBSCRIPTIONS	800	627	800	800	754	(46)	(5.8%)
OTHER OPERATING SUPPLIES	0	(16)	0	0	0	0	0.0%
INVENTORY SUPPLIES	1,000	676	1,000	1,000	1,000	0	0.0%
COPY SUPPLIES	500	0	500	500	500	0	0.0%
CAPITAL OUTLAY NEW	0	1,282	0	0	0	0	0.0%
Subtotal for Organization	262,798	232,817	245,614	245,614	264,306	18,692	7.6%

INSURANCE

LINE OF DUTY COVERAGE	0	0	37,480	37,480	58,319	20,839	55.6%
VEHICLE INSURANCE	71,427	57,810	62,435	62,435	62,435	0	0.0%
SURETY BOND PAYMENTS	250	400	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,700	4,500	4,550	4,550	4,550	0	0.0%
GENERAL LIABILITY INSUR	41,392	25,027	27,030	27,030	25,800	(1,230)	(4.6%)
PROPERTY INSURANCE	44,690	30,227	32,645	32,645	33,462	817	2.5%
Subtotal for Organization	162,459	117,964	164,390	164,390	184,816	20,426	12.4%

HOUSING

SALARIES	86,938	35,522	0	0	0	0	0.0%
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FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
PART TIME WAGES	0	2,935	0	0	0	0	0.0%
SALARIES-OVERTIME	0	2,150	0	0	0	0	0.0%
FICA	6,651	3,111	0	0	0	0	0.0%
VRS	12,536	3,016	0	0	0	0	0.0%
GROUP LIFE	965	58	0	0	0	0	0.0%
WORKERS COMPENSATION	875	883	0	0	0	0	0.0%
MAINT SVC CONTRACT	440	0	0	0	0	0	0.0%
POSTAGE	1,285	575	0	0	0	0	0.0%
TELEPHONE	545	630	0	0	0	0	0.0%
TRAVEL-MILEAGE	1,000	483	0	0	0	0	0.0%
TRAINING	500	0	0	0	0	0	0.0%
RENTAL ASSISTANCE PROGRAM	0	18,567	23,491	23,491	23,497	6	0.0%
OFFICE SUPPLIES	1,600	832	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	113,335	68,762	23,491	23,491	23,497	6	0.0%

REGISTRAR

SALARIES	31,379	31,379	31,379	31,379	30,556	(823)	(2.6%)
SALARIES-STATE	47,647	47,647	47,647	47,647	50,375	2,728	5.7%
PART TIME WAGES	12,343	16,296	16,299	16,299	16,220	(79)	(0.5%)
SALARIES-ELECT OFFIC	27,000	12,815	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	0	1,020	0	0	4,500	4,500	100.0%
BOARD MEMBER SALARIES	8,018	8,018	8,018	8,018	8,018	0	0.0%
FICA	7,603	7,255	7,906	7,906	8,390	484	6.1%
VRS	11,396	11,396	11,396	11,396	9,639	(1,757)	(15.4%)
HMP	7,185	7,154	8,919	8,919	9,223	304	3.4%
GROUP LIFE	877	221	221	221	1,068	847	383.3%
WORKERS COMPENSATION	190	192	190	190	178	(12)	(6.3%)
MAINT SVC CONTRACT	1,000	615	1,000	1,000	1,000	0	0.0%
ADVERTISING	700	0	700	700	700	0	0.0%
POSTAGE	100	58	6,000	6,000	3,000	(3,000)	(50.0%)
TELEPHONE	2,000	1,561	2,000	2,000	3,000	1,000	50.0%
LEASE/RENT OF BUILDINGS	1,500	0	2,250	2,250	2,500	250	11.1%
TRAINING	2,000	978	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	500	396	500	500	500	0	0.0%
OFFICE SUPPLIES	3,000	1,364	3,000	3,000	3,000	0	0.0%
ELECTION SUPPLIES	13,000	11,085	20,000	20,000	20,000	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	750	750	0	(750)	(100.0%)
Subtotal for Organization	177,438	159,450	197,175	197,175	200,867	3,692	1.9%

TRANSFERS OUT

TRANSFERS OUT	28,088,834	27,635,002	27,747,898	28,533,511	30,459,199	1,925,688	6.7%
Subtotal for Organization	28,088,834	27,635,002	27,747,898	28,533,511	30,459,199	1,925,688	6.7%

CIR CT JUDGE

SALARIES	40,690	40,690	40,690	40,690	43,136	2,446	6.0%
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FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
SALARIES-OTHER	11,500	11,330	11,500	11,500	11,500	0	0.0%
FICA	3,113	3,012	3,113	3,113	3,300	187	6.0%
VRS	5,867	5,868	5,867	5,867	5,137	(730)	(12.4%)
HMP	3,997	3,979	4,961	4,961	5,130	169	3.4%
GROUP LIFE	452	114	114	114	569	455	399.1%
WORKERS COMPENSATION	61	62	61	61	56	(5)	(8.2%)
REPAIR & MAINTAIN	250	75	100	100	100	0	0.0%
PRINTING	400	0	100	100	100	0	0.0%
POSTAGE	300	277	300	300	300	0	0.0%
TELEPHONE	1,700	1,620	1,700	1,700	1,700	0	0.0%
TRAINING	500	50	50	50	50	0	0.0%
DUES & MEMBERSHIP	200	150	200	200	200	0	0.0%
OFFICE SUPPLIES	1,000	623	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,085	2,500	2,500	2,500	0	0.0%
OTHER MISC EXPENSES	0	1,330	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	72,530	71,265	72,256	72,256	74,778	2,522	3.5%
GD COURT							
LEGAL SERVICES	20,000	6,910	15,000	15,000	15,000	0	0.0%
REPAIR & MAINTAIN	500	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	299	1,000	1,000	1,000	0	0.0%
POSTAGE	1,500	705	1,500	1,500	1,500	0	0.0%
TELEPHONE	3,000	3,991	4,000	4,000	4,000	0	0.0%
TRAINING	2,000	1,795	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	500	60	250	250	250	0	0.0%
OFFICE SUPPLIES	4,500	3,014	4,500	4,500	4,500	0	0.0%
BOOKS & SUBSCRIPTIONS	3,500	3,042	3,500	3,500	3,500	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	36,500	19,816	31,750	31,750	31,750	0	0.0%
COMM OF ACCTS							
OTHER OPERATING SUPPLIES	600	518	500	500	500	0	0.0%
Subtotal for Organization	600	518	500	500	500	0	0.0%
MAGISTRATE							
MAINT SVC CONTRACT	0	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	50	50	50	50	0	0.0%
OFFICE SUPPLIES	2,050	919	1,550	1,550	1,550	0	0.0%
Subtotal for Organization	2,200	997	1,700	1,700	1,700	0	0.0%
J & D COURT							
MAINT SVC CONTRACT	2,800	3,301	3,800	3,800	3,800	0	0.0%
DRY CLEANING/LAUNDRY	75	0	75	75	75	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
POSTAGE	0	0	0	0	0	0	0.0%
TELEPHONE	6,000	6,689	6,500	6,500	6,500	0	0.0%
LEASE/RENT OF EQUIPMENT	2,000	1,962	2,000	2,000	2,000	0	0.0%
TRAINING	400	0	400	400	400	0	0.0%
DUES & MEMBERSHIP	200	315	200	200	200	0	0.0%
OFFICE SUPPLIES	5,700	2,058	4,000	4,000	4,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,300	1,590	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	19,475	15,916	19,275	19,275	19,275	0	0.0%
CSU							
JUVENILE DETENTION	169,200	163,842	149,400	149,400	211,200	61,800	41.4%
GROUP HOME	7,500	0	0	0	0	0	0.0%
POSTAGE	40	44	45	45	45	0	0.0%
TELEPHONE	4,500	2,990	4,000	4,000	4,000	0	0.0%
LEASE/RENT OF BUILDINGS	10,200	7,879	10,608	10,608	9,500	(1,108)	(10.4%)
OFFICE SUPPLIES	500	491	500	500	500	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	1,200	1,200	0	(1,200)	(100.0%)
Subtotal for Organization	191,940	175,245	165,753	165,753	225,245	59,492	35.9%
COL GROUP HOME							
ADMINISTRATIVE SERVICES	2,180	1,561	1,480	1,480	1,349	(131)	(8.9%)
PSYCHOLOGICAL SERVICES	10,229	0	7,119	7,119	21,670	14,551	204.4%
GROUP HOME	0	0	0	0	0	0	0.0%
CROSSROADS	102,142	121,949	131,351	131,351	124,772	(6,579)	(5.0%)
PROJECT INSIGHT	34,372	27,656	0	0	0	0	0.0%
COMMUNITY SUPERVISION	59,892	57,649	71,194	71,194	64,803	(6,391)	(9.0%)
TELEPHONE	1,800	1,974	1,800	1,800	1,900	100	5.6%
Subtotal for Organization	210,615	210,789	212,944	212,944	214,494	1,550	0.7%
CLERK							
SALARIES	25,739	27,456	24,513	24,513	26,435	1,922	7.8%
SALARIES-STATE	259,706	241,805	258,942	258,942	277,055	18,113	7.0%
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	21,837	19,422	21,684	21,684	23,217	1,533	7.1%
VRS	41,161	38,813	40,874	40,874	36,146	(4,728)	(11.6%)
HMP	22,391	24,047	34,608	34,608	31,695	(2,913)	(8.4%)
GROUP LIFE	3,168	753	794	794	4,006	3,212	404.5%
WORKERS COMPENSATION	428	432	425	425	395	(30)	(7.1%)
AUDITING SERVICES	2,500	1,870	2,500	2,500	2,500	0	0.0%
PROFESSIONAL SERVICES	7,000	1,045	5,000	5,000	5,000	0	0.0%
REPAIR & MAINTAIN	500	204	200	200	200	0	0.0%
MAINT SVC CONTRACT	2,500	964	1,000	1,000	1,000	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
PRINTING	900	0	700	700	700	0	0.0%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
POSTAGE	3,000	3,202	3,000	3,000	3,000	0	0.0%
TELEPHONE	3,000	3,109	3,000	3,000	3,000	0	0.0%
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	1,000	0	1,000	1,000	1,000	0	0.0%
DUES & MEMBERSHIP	500	520	500	500	500	0	0.0%
OFFICE SUPPLIES	9,000	7,246	9,000	9,000	9,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	0	200	200	200	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	8,200	21,325	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	462	0	0	0	0	0.0%
Subtotal for Organization	412,730	392,396	407,940	407,940	425,049	17,109	4.2%

VICTIM WITNESS

SALARIES-STATE	34,943	34,943	34,943	34,943	37,682	2,739	7.8%
PART TIME WAGES	17,160	1,583	8,637	8,637	15,318	6,681	77.4%
SALARIES-OTHER	0	9,289	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	3,986	2,797	3,334	3,334	4,055	721	21.6%
VRS	5,039	5,039	5,039	5,039	4,488	(551)	(10.9%)
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	388	98	98	98	497	399	407.1%
WORKERS COMPENSATION	57	58	48	48	48	0	0.0%
TELEPHONE	1,560	821	1,000	1,000	2,060	1,060	106.0%
TRAINING	2,025	874	2,585	2,585	5,486	2,901	112.2%
OFFICE SUPPLIES	4,045	3,576	4,045	4,045	6,428	2,383	58.9%
OTHER EXP-DONATIONS	0	0	0	0	0	0	0.0%
OTHER EXPENSES-GRANTS	0	904	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	69,203	59,980	59,729	59,729	76,062	16,333	27.3%

COMMONWEALTH ATTORNEY

SALARIES	17,273	25,909	0	0	0	0	0.0%
SALARIES-STATE	369,988	366,242	369,988	369,988	402,482	32,494	8.8%
PART TIME WAGES	38,637	0	30,000	30,000	30,600	600	2.0%
PART TIME WAGES-STATE	0	30,000	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	32,150	30,944	30,167	30,167	32,489	2,322	7.7%
VRS	55,843	54,754	53,352	53,352	47,936	(5,416)	(10.2%)
HMP	31,928	32,142	37,148	37,148	46,048	8,900	24.0%
GROUP LIFE	4,299	1,062	1,036	1,036	5,313	4,277	412.8%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	468	472	440	440	390	(50)	(11.4%)
PROFESSIONAL SERVICES	0	17	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	955	1,000	1,000	1,000	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
POSTAGE	450	324	450	450	450	0	0.0%
TELEPHONE	4,000	3,407	4,000	4,000	4,584	584	14.6%
TRAINING	6,000	5,476	6,000	6,000	6,000	0	0.0%
DUES & MEMBERSHIP	3,200	2,900	2,800	2,800	2,800	0	0.0%
OFFICE SUPPLIES	2,100	1,925	2,100	2,100	3,614	1,514	72.1%
BOOKS & SUBSCRIPTIONS	3,200	3,175	3,200	3,200	3,200	0	0.0%
ASSET FORF-FED	25,126	2,183	21,886	21,886	27,651	5,765	26.3%
ASSET FORF-STATE	18,029	2,703	18,679	18,679	30,212	11,533	61.7%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	613,691	564,591	582,246	582,246	644,769	62,523	10.7%
SHERIFF							
SALARIES	963,627	1,100,837	971,031	971,031	1,035,106	64,075	6.6%
SALARIES-STATE	1,486,175	1,409,391	1,458,297	1,458,297	1,543,604	85,307	5.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	8,432	0	22,328	40,404	18,076	81.0%
SALARIES-OTHER	0	16,829	0	0	0	0	0.0%
SALARIES-EXTRA DUTY	44,828	25,010	53,200	53,200	53,200	0	0.0%
SALARIES-US MARSHALLS	0	0	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	158,710	157,548	58,710	58,710	58,710	0	0.0%
SALARIES-OVERTIME-GRANTS	13,200	10,071	0	0	0	0	0.0%
EDUCATION SUPPLEMENT	13,800	13,923	13,800	13,800	13,800	0	0.0%
SPECIAL DUTY ALLOCATION	12,000	13,700	12,000	12,000	14,400	2,400	20.0%
FICA	207,279	198,547	198,063	198,063	212,228	14,165	7.2%
VRS	355,251	362,541	352,299	352,299	308,768	(43,531)	(12.4%)
HMP	240,980	287,518	344,437	344,437	360,787	16,350	4.7%
GROUP LIFE	27,193	7,033	6,802	6,802	34,039	27,237	400.4%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	60,160	60,525	56,487	56,487	64,959	8,472	15.0%
MEDICAL SERVICES	7,200	6,165	5,700	5,700	5,700	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	6,900	2,746	6,900	6,900	6,900	0	0.0%
REPAIR & MAINTAIN/AUTO	164,560	127,303	129,560	129,560	129,560	0	0.0%
MAINT SVC CONTRACT	69,800	36,422	69,800	69,800	72,224	2,424	3.5%
POSTAGE	4,000	861	4,000	4,000	4,000	0	0.0%
TELEPHONE	44,000	44,414	44,000	44,000	44,000	0	0.0%
TELECOMMUNICATION LINES	0	0	7,000	7,000	7,000	0	0.0%
LEASE/RENT OF BUILDINGS	2,000	1,200	1,200	1,200	1,200	0	0.0%
TRAINING	62,319	56,068	50,000	50,000	51,000	1,000	2.0%
DUES & MEMBERSHIP	12,110	8,485	7,110	7,110	7,110	0	0.0%
SUSPENSE EXPENSE	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	15,000	14,231	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	184,784	183,011	202,170	202,170	202,170	0	0.0%
POLICE SUPPLIES	39,000	36,381	29,000	29,000	29,000	0	0.0%
UNIFORMS	22,326	21,690	34,826	34,826	35,826	1,000	2.9%
ANIMAL SUPPLIES	0	0	0	0	0	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
DARE SUPPLIES	12,000	8,844	12,000	12,000	12,000	0	0.0%
OTHER MISC EXPENSES	5,500	6,722	0	0	0	0	0.0%
ASSET FORF-FED	100,000	0	39,500	39,500	39,522	22	0.1%
ASSET FORF-STATE	17,469	31,250	16,625	16,625	26,903	10,278	61.8%
OTHER EXP-DONATIONS	10,000	546	10,000	10,000	10,000	0	0.0%
OTHER EXPENSES-GRANTS	36,790	7,240	0	0	0	0	0.0%
PROGRAM SUPPLIES	8,000	6,425	3,000	3,000	4,500	1,500	50.0%
CAPITAL OUTLAY NEW	63,000	60,923	35,500	35,500	35,500	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	0	7,119	0	0	0	0	0.0%
CAPITAL-GRANT C	0	3,097	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,500	3,213	3,500	3,500	3,500	0	0.0%
COMMUNICATIONS EQUIPMT	30,000	29,201	10,000	10,000	10,000	0	0.0%
Subtotal for Organization	4,503,461	4,375,465	4,276,517	4,298,845	4,507,620	208,775	4.9%

E911

SALARIES	144,047	144,047	144,047	144,047	155,340	11,293	7.8%
PART TIME WAGES	16,328	24,822	19,594	19,594	19,985	391	2.0%
SALARIES-OTHER	0	797	0	0	0	0	0.0%
SALARIES-OVERTIME	5,000	7,877	5,000	5,000	5,000	0	0.0%
FICA	12,651	12,844	12,901	12,901	13,795	894	6.9%
VRS	20,772	20,772	20,772	20,772	18,501	(2,271)	(10.9%)
HMP	13,941	20,976	17,304	17,304	13,801	(3,503)	(20.2%)
GROUP LIFE	1,599	403	403	403	2,050	1,647	408.7%
WORKERS COMPENSATION	248	250	253	253	234	(19)	(7.5%)
PROFESSIONAL SERVICES	20,000	12,637	5,000	5,000	0	(5,000)	(100.0%)
MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
PRINTING	10,000	9,068	10,000	10,000	0	(10,000)	(100.0%)
EDP EQUIPMENT	0	392	0	0	0	0	0.0%
Subtotal for Organization	244,586	254,885	235,274	235,274	228,706	(6,568)	(2.8%)

FIRE AND RESCUE

MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
ABINGDON CONTRIBUTION	821,562	821,562	821,562	821,562	850,806	29,244	3.6%
ABINGDON STATE GRANT	68,500	70,662	70,500	70,500	70,500	0	0.0%
GLOU CONTRIBUTION	814,500	814,500	821,562	821,562	993,250	171,688	20.9%
GLOU STATE GRANT	68,500	70,662	70,500	70,500	70,500	0	0.0%
PEN EMS COUNCIL	3,478	3,478	3,846	3,846	3,846	0	0.0%
Subtotal for Organization	1,776,540	1,780,864	1,787,970	1,787,970	1,988,902	200,932	11.2%

STATE FOREST SERVICE

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

RADIO O&M

OTHER CONTRACTED SVCS	0	16,086	0	0	0	0	0.0%
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FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
REPAIR & MAINTAIN	10,000	10,156	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT	14,884	1,159	223,208	223,208	390,222	167,014	74.8%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	21,000	25,156	27,189	27,189	18,000	(9,189)	(33.8%)
PROPANE FUEL	2,000	165	5,000	50,000	5,800	(44,200)	(88.4%)
TELEPHONE	30,000	26,436	25,512	25,512	25,371	(141)	(0.6%)
PMTS TO YORK COUNTY	50,000	16,390	50,000	5,000	40,000	35,000	700.0%
CAPITAL OUTLAY NEW	0	0	10,000	10,000	15,000	5,000	50.0%
Subtotal for Organization	127,884	95,549	350,909	350,909	504,393	153,484	43.7%

JAIL

SALARIES	83,605	83,605	83,605	83,605	90,159	6,554	7.8%
SALARIES-STATE	1,255,798	1,134,232	1,228,355	1,228,355	1,421,082	192,727	15.7%
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	34,320	8,673	22,328	0	0	0	0.0%
SALARIES-OVERTIME	69,000	56,381	35,000	35,000	35,000	0	0.0%
FICA	110,368	93,504	104,751	104,751	118,287	13,536	12.9%
VRS	193,142	174,583	189,185	189,185	179,989	(9,196)	(4.9%)
HMP	167,328	142,704	198,461	198,461	228,347	29,886	15.1%
GROUP LIFE	14,867	3,385	3,673	3,673	19,948	16,275	443.1%
UNEMPLOYMENT INSURANCE	0	14,940	0	0	0	0	0.0%
WORKERS COMPENSATION	35,372	35,704	33,558	33,558	39,945	6,387	19.0%
MEDICAL SERVICES	186,000	100,454	100,000	100,000	100,000	0	0.0%
OTHER CONTRACTED SVCS	13,036	236	12,800	12,800	12,800	0	0.0%
REPAIR & MAINTAIN	8,500	6,389	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	9,352	2,483	6,500	6,500	6,500	0	0.0%
DRY CLEANING/LAUNDRY	4,600	2,534	2,600	2,600	2,600	0	0.0%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
BOARD PRISONERS	21,000	17,130	21,000	21,000	21,000	0	0.0%
POSTAGE	2,000	991	2,000	2,000	2,000	0	0.0%
TELEPHONE	14,000	9,804	14,000	14,000	10,000	(4,000)	(28.6%)
TRAINING	20,476	18,508	20,000	20,000	20,000	0	0.0%
OFFICE SUPPLIES	8,000	7,702	8,000	8,000	8,000	0	0.0%
FOOD SUPPLIES	135,000	109,308	118,000	118,000	111,500	(6,500)	(5.5%)
MEDICAL SUPPLIES	98,000	26,148	50,000	50,000	33,000	(17,000)	(34.0%)
LINEN SUPPLIES	5,000	3,012	3,500	3,500	3,500	0	0.0%
UNIFORMS	6,000	2,616	6,000	6,000	4,000	(2,000)	(33.3%)
OTHER MISC EXPENSES	3,500	3,462	5,000	5,000	7,500	2,500	50.0%
OTHER EXP-WORK RELEASE	0	14,253	30,000	30,000	0	(30,000)	(100.0%)
FURNITURE/FIXTURES-NEW	2,000	2,150	2,000	2,000	2,000	0	0.0%
EQUIPMENT-INMATE	30,000	15,760	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	2,530,264	2,090,648	2,338,816	2,316,488	2,515,657	199,169	8.6%

PROBATION

SALARIES	251,786	247,044	251,111	251,111	270,797	19,686	7.8%
PART TIME WAGES	9,984	0	9,984	9,984	0	(9,984)	(100.0%)

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
FICA	20,025	17,914	19,974	19,974	20,716	742	3.7%
VRS	36,308	35,400	36,210	36,210	32,252	(3,958)	(10.9%)
HMP	22,820	24,579	33,287	33,287	25,198	(8,089)	(24.3%)
GROUP LIFE	2,795	686	703	703	3,575	2,872	408.5%
WORKERS COMPENSATION	6,234	6,293	6,217	6,217	7,122	905	14.6%
PROGRAMMING SERVICES	3,505	3,752	3,505	3,505	3,505	0	0.0%
ELECTRICAL SERVICES	2,520	2,528	2,520	2,520	2,400	(120)	(4.8%)
POSTAGE	440	440	440	440	450	10	2.3%
TELEPHONE	7,400	7,540	7,421	7,421	7,344	(77)	(1.0%)
LEASE/RENT OF BUILDINGS	15,300	14,743	15,100	15,100	15,000	(100)	(0.7%)
TRAINING	6,110	3,543	5,574	5,574	5,798	224	4.0%
OFFICE SUPPLIES	3,920	3,770	3,920	3,920	3,906	(14)	(0.4%)
OTHER OPERATING SUPPLIES	9,736	8,282	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	402,388	376,515	409,207	409,207	411,304	2,097	0.5%

CODES

SALARIES	541,217	533,947	537,296	537,296	603,262	65,966	12.3%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	84	0	0	0	0	0.0%
BOARD MEMBER SALARIES	4,200	2,825	4,200	4,200	4,200	0	0.0%
FICA	41,082	38,239	41,103	41,103	46,150	5,047	12.3%
VRS	77,438	76,973	77,478	77,478	71,848	(5,630)	(7.3%)
HMP	55,101	59,093	73,924	73,924	89,174	15,250	20.6%
GROUP LIFE	5,961	1,493	1,504	1,504	7,963	6,459	429.5%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	5,204	5,253	5,208	5,208	5,899	691	13.3%
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	8,500	2,761	8,050	8,050	8,500	450	5.6%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,750	1,886	1,750	1,750	1,750	0	0.0%
ADVERTISING	2,500	1,551	2,000	2,000	2,000	0	0.0%
POSTAGE	0	0	3,000	3,000	4,600	1,600	53.3%
TELEPHONE	9,500	8,080	8,750	8,750	8,750	0	0.0%
TELECOMMUNICATION LINES	4,320	4,129	4,225	4,225	4,225	0	0.0%
TRAINING	4,000	1,446	4,000	4,000	5,000	1,000	25.0%
CERTIFICATION	1,750	120	750	750	1,000	250	33.3%
DUES & MEMBERSHIP	750	851	1,250	1,250	1,250	0	0.0%
OFFICE SUPPLIES	2,750	2,120	2,500	2,500	2,500	0	0.0%
AUTOMOTIVE SUPPLIES	12,775	13,514	14,000	14,000	17,000	3,000	21.4%
BOOKS & SUBSCRIPTIONS	3,750	4,301	1,000	1,000	4,000	3,000	300.0%
OTHER MISC EXPENSES	7,500	5,649	7,000	7,000	7,000	0	0.0%
FURNITURE/FIXTURES-NEW	2,720	3,670	0	0	0	0	0.0%
Subtotal for Organization	792,768	767,985	798,988	798,988	896,071	97,083	12.2%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
ANIMAL CONTROL							
SALARIES	157,759	157,759	157,759	157,759	170,127	12,368	7.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	12,000	8,256	12,000	12,000	12,000	0	0.0%
ONCALL	6,225	5,635	6,225	6,225	6,225	0	0.0%
FICA	13,463	12,213	13,463	13,463	14,409	946	7.0%
VRS	22,749	22,749	22,749	22,749	20,262	(2,487)	(10.9%)
HMP	19,176	17,630	22,265	22,265	23,576	1,311	5.9%
GROUP LIFE	1,751	441	442	442	2,246	1,804	408.1%
WORKERS COMPENSATION	1,921	1,939	1,921	1,921	2,158	237	12.3%
OTHER CONTRACTED SVCS	9,500	7,007	9,500	9,500	9,500	0	0.0%
MAINT SVC CONTRACT	731	81	200	200	500	300	150.0%
PRINTING	415	184	415	415	425	10	2.4%
ADVERTISING	250	136	250	250	250	0	0.0%
POSTAGE	50	0	50	50	50	0	0.0%
TELEPHONE	3,793	3,666	3,608	3,608	2,613	(995)	(27.6%)
TRAINING	3,136	2,523	3,136	3,136	4,561	1,425	45.4%
HUMANE SOC CONTRACT	24,040	24,040	24,040	24,040	24,521	481	2.0%
DUES & MEMBERSHIP	332	260	332	332	332	0	0.0%
CLAIMS AND BOUNTIES	400	0	400	400	400	0	0.0%
OFFICE SUPPLIES	1,087	1,265	1,194	1,194	1,307	113	9.5%
SAFETY EXPENSES	1,380	1,372	2,946	2,946	2,946	0	0.0%
JANITORIAL SUPPLIES	1,694	1,608	2,094	2,094	2,094	0	0.0%
AUTOMOTIVE SUPPLIES	12,500	15,945	17,820	17,820	20,133	2,313	13.0%
UNIFORMS	1,900	1,369	2,860	2,860	2,185	(675)	(23.6%)
ANIMAL SUPPLIES	4,032	3,469	4,032	4,032	5,132	1,100	27.3%
OTHER OPERATING SUPPLIES	1,878	1,937	2,378	2,378	1,900	(478)	(20.1%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
COMMUNICATIONS EQUIPMT	2,564	2,491	2,564	2,564	2,564	0	0.0%
Subtotal for Organization	304,726	293,974	314,643	314,643	332,416	17,773	5.6%
MEDICAL EXAM							
MEDICAL SERVICES	500	340	200	200	200	0	0.0%
Subtotal for Organization	500	340	200	200	200	0	0.0%
EMERGENCY MANAGEMENT							
SALARIES	56,000	56,000	56,000	56,000	74,409	18,409	32.9%
PART TIME WAGES	23,130	23,199	23,130	23,130	23,592	462	2.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME-GRANTS	1,700	487	0	0	0	0	0.0%
FICA	6,053	6,112	6,053	6,053	7,497	1,444	23.9%
VRS	8,075	8,075	8,075	8,075	8,862	787	9.7%
HMP	3,997	3,979	4,961	4,961	9,223	4,262	85.9%
GROUP LIFE	622	157	157	157	982	825	525.5%
WORKERS COMPENSATION	1,171	1,182	1,171	1,171	1,548	377	32.2%
OTHER CONTRACTED SVCS	22,500	22,500	22,500	22,500	22,500	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
MAINT SVC CONTRACT	1,080	750	1,080	1,080	1,080	0	0.0%
PRINTING	1,500	0	200	200	200	0	0.0%
ADVERTISING	400	167	0	0	0	0	0.0%
POSTAGE	250	77	250	250	125	(125)	(50.0%)
TELEPHONE	1,500	2,360	1,600	1,600	1,600	0	0.0%
TRAINING	4,400	3,420	4,000	4,000	2,000	(2,000)	(50.0%)
DUES & MEMBERSHIP	245	235	245	245	400	155	63.3%
OFFICE SUPPLIES	1,000	654	1,000	1,000	750	(250)	(25.0%)
SAFETY EXPENSES	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	2,800	458	1,000	1,000	5,000	4,000	400.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
EMERGENCY EVENTS	400	110	400	400	0	(400)	(100.0%)
OTHER MISC EXPENSES	0	1,356	500	104,100	400	(103,700)	(99.6%)
OTHER EXPENSES-GRANTS	15,300	15,664	0	0	500	500	100.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	152,123	146,941	132,322	235,922	160,668	(75,254)	(31.9%)
PUBLIC WORKS							
SALARIES	179,390	179,390	234,390	234,390	248,451	14,061	6.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	13,723	13,071	17,931	17,931	19,007	1,076	6.0%
VRS	25,868	25,869	33,799	33,799	29,591	(4,208)	(12.5%)
HMP	13,941	13,880	26,223	26,223	23,024	(3,199)	(12.2%)
GROUP LIFE	1,991	502	656	656	3,280	2,624	400.0%
WORKERS COMPENSATION	1,072	1,082	1,886	1,886	2,064	178	9.4%
PROFESSIONAL SERVICES	3,000	1,027	0	0	0	0	0.0%
MAINT SVC CONTRACT	627	540	605	605	605	0	0.0%
POSTAGE	44	21	44	44	44	0	0.0%
TELEPHONE	1,316	1,632	1,547	1,547	1,788	241	15.6%
TRAINING	1,110	554	1,100	1,100	1,480	380	34.5%
DUES & MEMBERSHIP	488	496	338	338	729	391	115.7%
OFFICE SUPPLIES	973	973	973	973	1,000	27	2.8%
AUTOMOTIVE SUPPLIES	688	688	743	743	850	107	14.4%
BOOKS & SUBSCRIPTIONS	595	523	621	621	628	7	1.1%
OTHER OPERATING SUPPLIES	60	0	60	60	60	0	0.0%
CAPITAL OUTLAY NEW	0	1,397	0	0	0	0	0.0%
OTH EQUIPMENT	700	813	0	0	0	0	0.0%
Subtotal for Organization	245,586	242,457	320,916	320,916	332,601	11,685	3.6%
REFUSE							
CLOSURE PLAN-LANDFILL	9,300	5,804	6,000	6,000	14,700	8,700	145.0%
Subtotal for Organization	9,300	5,804	6,000	6,000	14,700	8,700	145.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
BUILDING & GROUNDS							
SALARIES	747,414	722,768	731,771	731,771	793,295	61,524	8.4%
PART TIME WAGES	24,453	23,636	24,453	24,453	24,942	489	2.0%
SALARIES-OVERTIME	2,000	2,442	2,000	2,000	2,000	0	0.0%
SUBSTITUTE SALARIES	0	3,324	0	0	0	0	0.0%
FICA	59,201	52,695	58,004	58,004	62,748	4,744	8.2%
VRS	107,777	103,968	105,521	105,521	94,481	(11,040)	(10.5%)
HMP	114,959	129,238	163,669	163,669	166,290	2,621	1.6%
GROUP LIFE	8,296	2,016	2,049	2,049	10,471	8,422	411.0%
WORKERS COMPENSATION	17,401	17,564	17,009	17,009	17,999	990	5.8%
PROFESSIONAL SERVICES	100	32	50	50	50	0	0.0%
REPAIR & MAINTAIN	80,074	80,914	82,000	82,000	82,000	0	0.0%
REPAIR & MAINTAIN/AUTO	26,000	23,650	40,000	40,000	37,000	(3,000)	(7.5%)
MAINT SVC CONTRACT	34,003	30,630	38,400	38,400	37,800	(600)	(1.6%)
ELECTRICAL SERVICES	260,750	261,988	300,000	300,000	335,600	35,600	11.9%
HEATING SERVICES	27,000	24,541	30,600	30,600	32,000	1,400	4.6%
WATER AND SEWER	68,785	63,811	67,000	67,000	70,000	3,000	4.5%
POSTAGE	40	0	25	25	25	0	0.0%
TELEPHONE	3,300	3,499	3,800	3,800	3,300	(500)	(13.2%)
TRAINING	1,500	1,408	2,800	2,800	2,800	0	0.0%
OFFICE SUPPLIES	900	900	900	900	900	0	0.0%
AGRICULTURAL SUPPLIES	9,300	9,284	9,300	9,300	9,500	200	2.2%
SAFETY EXPENSES	500	902	600	600	900	300	50.0%
JANITORIAL SUPPLIES	39,500	39,393	40,500	40,500	41,500	1,000	2.5%
TOOLS	1,500	1,498	1,600	1,600	1,700	100	6.3%
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	17,100	22,958	18,500	18,500	23,000	4,500	24.3%
UNIFORMS	9,000	7,502	8,800	8,800	8,500	(300)	(3.4%)
BOOKS & SUBSCRIPTIONS	200	191	150	150	150	0	0.0%
SIGN MATERIALS	0	0	0	0	8,500	8,500	100.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	10,200	0	(10,200)	(100.0%)
Subtotal for Organization	1,661,053	1,630,751	1,749,501	1,759,701	1,867,451	107,750	6.1%
HEALTH DEPT							
LEASE/RENT OF BUILDINGS	66,330	66,864	66,679	66,679	69,437	2,758	4.1%
PAYMENT TO STATE	393,164	390,533	405,877	405,877	405,877	0	0.0%
CENTREX PHONE SERVICE	6,184	8,280	6,800	6,800	6,800	0	0.0%
Subtotal for Organization	465,678	465,678	479,356	479,356	482,114	2,758	0.6%
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	307,274	307,274	307,274	307,274	331,363	24,089	7.8%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
PART TIME WAGES	37,403	38,303	43,204	43,204	44,068	864	2.0%
FICA	26,368	25,242	26,812	26,812	28,720	1,908	7.1%
VRS	44,309	44,310	44,309	44,309	39,465	(4,844)	(10.9%)
HMP	26,817	26,699	33,287	33,287	34,421	1,134	3.4%
GROUP LIFE	3,411	859	860	860	4,374	3,514	408.6%
WORKERS COMPENSATION	1,137	1,148	1,157	1,157	1,239	82	7.1%
PROFESSIONAL SERVICES	4,500	4,209	4,500	4,500	4,500	0	0.0%
MAINT SVC CONTRACT	850	581	850	850	850	0	0.0%
PRINTING	18,050	19,001	18,050	18,050	18,050	0	0.0%
POSTAGE	252	48	252	252	252	0	0.0%
TELEPHONE	3,120	2,515	2,920	2,920	3,120	200	6.8%
TRAINING	2,160	1,675	2,160	2,160	2,160	0	0.0%
DUES & MEMBERSHIP	22	22	22	22	27	5	22.7%
OFFICE SUPPLIES	2,500	2,257	2,500	2,500	2,500	0	0.0%
OTHER EXP-DONATIONS	3,000	934	2,000	2,000	2,000	0	0.0%
PROGRAM SUPPLIES	2,100	906	2,100	2,100	2,100	0	0.0%
CAPITAL OUTLAY NEW	0	575	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	483,273	476,559	492,257	492,257	519,209	26,952	5.5%

CABLE TV SERVICES

SALARIES	0	0	0	0	0	0	0.0%
PART TIME WAGES	23,350	4,843	23,350	23,350	23,817	467	2.0%
FICA	1,786	370	1,786	1,786	1,822	36	2.0%
WORKERS COMPENSATION	82	83	82	82	83	1	1.2%
PROFESSIONAL SERVICES	10,000	1,800	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT	2,000	0	2,000	2,000	2,000	0	0.0%
POSTAGE	0	264	0	0	0	0	0.0%
TELEPHONE	600	0	600	600	600	0	0.0%
TRAINING	600	0	600	600	600	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	400	358	400	400	400	0	0.0%
CAPITAL OUTLAY NEW	0	10,141	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	2,338	2,338	100.0%
Subtotal for Organization	38,818	17,858	38,818	38,818	41,660	2,842	7.3%

COMMUNITY COLLEGE

COMM COLLEGE CONTRIB	11,889	11,889	12,127	12,127	12,648	521	4.3%
Subtotal for Organization	11,889	11,889	12,127	12,127	12,648	521	4.3%

PARKS & RECREATION

SALARIES	336,079	332,135	340,442	340,442	365,525	25,083	7.4%
PART TIME WAGES	118,345	102,527	106,834	106,834	126,656	19,822	18.6%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	0	0	0	0	0	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
FICA	34,763	30,442	34,217	34,217	37,652	3,435	10.0%
VRS	48,463	47,801	49,092	49,092	43,534	(5,558)	(11.3%)
HMP	54,319	44,350	54,549	54,549	61,538	6,989	12.8%
GROUP LIFE	3,730	927	953	953	4,825	3,872	406.3%
UNEMPLOYMENT INSURANCE	0	61	0	0	0	0	0.0%
WORKERS COMPENSATION	9,688	9,779	9,521	9,521	10,278	757	8.0%
PROFESSIONAL SERVICES	1,066	1,080	1,650	1,650	1,650	0	0.0%
OTHER CONTRACTED SVCS	16,404	16,985	18,271	18,271	18,274	3	0.0%
MAINT SVC CONTRACT	4,500	4,062	4,200	4,200	10,407	6,207	147.8%
ELECTRICAL SERVICES	4,638	6,599	6,051	6,051	6,051	0	0.0%
WATER AND SEWER	1,320	1,318	1,500	1,500	2,000	500	33.3%
POSTAGE	25	6	1,525	1,525	1,525	0	0.0%
TELEPHONE	2,200	2,229	2,200	2,200	2,200	0	0.0%
LEASE/RENT OF EQUIPMENT	3,745	3,744	4,100	4,100	4,100	0	0.0%
TRAINING	4,414	4,414	1,940	1,940	3,152	1,212	62.5%
DUES & MEMBERSHIP	655	600	625	625	625	0	0.0%
SPECIAL EVENTS	19,400	14,054	18,150	18,150	17,000	(1,150)	(6.3%)
OFFICE SUPPLIES	2,900	2,895	2,500	2,500	2,500	0	0.0%
SAFETY EXPENSES	700	363	600	600	600	0	0.0%
MAINTENANCE SUPPLIES	14,450	14,854	17,000	17,000	18,000	1,000	5.9%
AUTOMOTIVE SUPPLIES	8,300	8,967	8,300	8,300	8,700	400	4.8%
UNIFORMS	1,000	971	900	900	2,000	1,100	122.2%
OTHER EXP-DONATIONS	10,000	6,622	15,000	15,000	15,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	17,650	14,804	17,992	17,992	18,975	983	5.5%
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	718,754	672,588	718,112	718,112	782,767	64,655	9.0%

GLOU PT BEACH

PART TIME WAGES	15,592	15,589	15,592	15,592	15,904	312	2.0%
FICA	1,193	1,200	1,193	1,193	1,217	24	2.0%
WORKERS COMPENSATION	365	368	365	365	364	(1)	(0.3%)
ELECTRICAL SERVICES	3,100	2,236	2,890	2,890	2,400	(490)	(17.0%)
WATER AND SEWER	1,400	1,510	1,500	1,500	1,500	0	0.0%
TELEPHONE	164	221	236	236	150	(86)	(36.4%)
LEASE/RENT OF EQUIPMENT	2,150	1,975	2,150	2,150	2,150	0	0.0%
FOOD SUPPLIES	7,182	7,225	7,000	7,000	7,000	0	0.0%
JANITORIAL SUPPLIES	0	0	0	0	0	0	0.0%
UNIFORMS	150	114	150	150	150	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
Subtotal for Organization	31,296	30,438	31,076	31,076	30,835	(241)	(0.8%)

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
BEAVERDAM PARK							
SALARIES	69,279	69,279	69,279	69,279	74,710	5,431	7.8%
PART TIME WAGES	42,848	40,631	42,848	42,848	43,705	857	2.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	8,578	8,139	8,578	8,578	9,059	481	5.6%
VRS	9,990	9,990	9,990	9,990	8,898	(1,092)	(10.9%)
HMP	6,756	6,726	8,385	8,385	17,894	9,509	113.4%
GROUP LIFE	769	194	194	194	986	792	408.2%
WORKERS COMPENSATION	2,624	2,649	2,624	2,624	2,712	88	3.4%
REPAIR & MAINTAIN	500	493	500	500	1,500	1,000	200.0%
ELECTRICAL SERVICES	4,790	5,219	5,127	5,127	5,227	100	2.0%
TELEPHONE	1,250	1,316	1,250	1,250	1,265	15	1.2%
LEASE/RENT OF EQUIPMENT	240	719	594	594	594	0	0.0%
TRAINING	750	138	750	750	750	0	0.0%
OFFICE SUPPLIES	900	1,105	900	900	1,100	200	22.2%
FOOD SUPPLIES	8,518	8,540	9,500	9,500	9,000	(500)	(5.3%)
SAFETY EXPENSES	600	596	500	500	500	0	0.0%
MAINTENANCE SUPPLIES	7,200	6,674	7,300	7,300	8,000	700	9.6%
AUTOMOTIVE SUPPLIES	3,100	1,904	3,500	3,500	3,500	0	0.0%
UNIFORMS	1,500	1,496	1,300	1,300	1,300	0	0.0%
MERCH FOR RESALE	250	0	250	250	250	0	0.0%
EQUIP FOR RENT	5,740	5,691	4,940	4,940	5,700	760	15.4%
PROGRAM SUPPLIES	1,600	1,476	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
Subtotal for Organization	177,782	172,973	179,909	179,909	198,250	18,341	10.2%
DAFFODIL FESTIVAL							
MAINT SVC CONTRACT	18	0	20	20	0	(20)	(100.0%)
PRINTING	2,650	578	3,800	3,800	3,800	0	0.0%
ADVERTISING	2,500	2,151	4,100	4,100	4,100	0	0.0%
POSTAGE	150	0	150	150	150	0	0.0%
SPECIAL EVENTS	25,582	39,831	35,765	35,765	35,765	0	0.0%
AGRICULTURAL SUPPLIES	5,250	0	5,650	5,650	5,650	0	0.0%
PROGRAM SUPPLIES	3,850	1,673	2,050	2,050	2,050	0	0.0%
Subtotal for Organization	40,000	44,233	51,535	51,535	51,515	(20)	(0.0%)
HISTORY MUSEUM							
PART TIME WAGES	38,480	37,720	38,480	38,480	39,250	770	2.0%
FICA	2,944	2,886	2,944	2,944	3,003	59	2.0%
WORKERS COMPENSATION	58	59	58	58	51	(7)	(12.1%)
PROFESSIONAL SERVICES	0	59	0	0	70	70	100.0%
OTHER CONTRACTED SVCS	700	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	250	32	150	150	150	0	0.0%
PRINTING	0	0	100	100	100	0	0.0%
POSTAGE	75	55	75	75	75	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
TELEPHONE	300	289	300	300	300	0	0.0%
INSURANCE DEDUCTIBLE	200	0	200	200	200	0	0.0%
SPECIAL EVENTS	100	0	100	100	100	0	0.0%
OFFICE SUPPLIES	450	415	450	450	450	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
MERCH FOR RESALE	6,500	6,264	6,500	6,500	6,500	0	0.0%
MUSEUM OPERATIONS	3,175	2,645	5,325	5,325	5,325	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	3,000	552	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	380	0	0	0	0	0	0.0%
Subtotal for Organization	56,612	50,975	54,682	54,682	55,574	892	1.6%

LIBRARY

SALARIES	310,607	294,364	310,607	310,607	336,496	25,889	8.3%
PART TIME WAGES	100,367	109,448	100,367	100,367	105,719	5,352	5.3%
SALARIES-OVERTIME	0	76	0	0	0	0	0.0%
FICA	31,440	30,135	31,440	31,440	33,829	2,389	7.6%
VRS	44,790	43,320	44,790	44,790	40,077	(4,713)	(10.5%)
HMP	35,164	33,818	43,646	43,646	54,356	10,710	24.5%
GROUP LIFE	3,448	840	870	870	4,442	3,572	410.6%
WORKERS COMPENSATION	1,089	1,099	1,089	1,089	1,044	(45)	(4.1%)
MAINT SVC CONTRACT	10,000	10,000	9,000	9,000	10,000	1,000	11.1%
MAINT SVC CONTRACT-VSL	0	0	10,000	10,000	10,000	0	0.0%
POSTAGE	550	670	3,250	3,250	3,250	0	0.0%
TELEPHONE	5,000	6,029	5,000	5,000	5,000	0	0.0%
TELEPHONE-VSL	2,200	1,726	2,200	2,200	2,200	0	0.0%
LEASE/RENT OF BUILDINGS	231,500	178,221	233,320	233,320	244,505	11,185	4.8%
TRAINING	1,500	1,572	1,000	1,000	1,000	0	0.0%
TRAINING-VSL	0	0	500	500	500	0	0.0%
OFFICE SUPPLIES	3,000	7,745	5,000	5,000	10,000	5,000	100.0%
OFFICE SUPPLIES-VSL	15,000	15,400	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,500	1,540	1,500	1,500	1,500	0	0.0%
LIBRARY MAT	8,450	2,856	8,450	8,450	8,450	0	0.0%
LIBRARY MAT-VSL	85,606	77,617	83,289	83,289	83,492	203	0.2%
OTHER EXP-DONATIONS	37,000	34,380	20,000	25,500	20,000	(5,500)	(21.6%)
OTH EQUIPMENT	11,520	12,646	0	10,000	0	(10,000)	(100.0%)
OTH EQUIPMENT-VSL	0	0	6,000	6,000	6,000	0	0.0%
Subtotal for Organization	939,731	863,502	936,318	951,818	996,860	45,042	4.7%

PLANNING

SALARIES	203,377	197,970	213,754	213,754	230,511	16,757	7.8%
SALARIES-OVERTIME	0	0	750	750	750	0	0.0%
BOARD MEMBER SALARIES	7,800	3,275	7,800	7,800	7,800	0	0.0%
FICA	15,882	13,677	16,410	16,410	17,691	1,281	7.8%
VRS	29,937	28,511	30,823	30,823	27,454	(3,369)	(10.9%)
HMP	30,032	28,119	36,711	36,711	42,607	5,896	16.1%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
GROUP LIFE	2,304	553	599	599	3,043	2,444	408.0%
WORKERS COMPENSATION	311	314	322	322	301	(21)	(6.5%)
OTHER CONTRACTED SVCS	30,000	11	0	25,000	5,000	(20,000)	(80.0%)
MAINT SVC CONTRACT	2,200	2,258	2,000	2,000	2,500	500	25.0%
ADVERTISING	1,800	799	2,500	2,500	2,500	0	0.0%
POSTAGE	200	0	200	200	200	0	0.0%
TELEPHONE	2,000	1,495	2,000	2,000	2,000	0	0.0%
TRAINING	6,800	4,951	5,000	5,000	5,000	0	0.0%
PLANNING DIST COMM	58,512	48,512	55,997	55,997	54,721	(1,276)	(2.3%)
DUES & MEMBERSHIP	1,200	1,155	1,300	1,300	1,300	0	0.0%
OFFICE SUPPLIES	3,000	3,891	3,000	3,000	3,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	624	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	102	200	200	200	0	0.0%
OTHER OPERATING SUPPLIES	0	105	0	0	1,000	1,000	100.0%
OTHER MISC EXPENSES	1,000	258	1,000	1,000	1,000	0	0.0%
OTHER EXPENSES-GRANTS	50,000	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	8,670	9,182	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	456,225	345,762	381,366	406,366	409,578	3,212	0.8%

ECONOMIC DEVELOPMENT

SALARIES	109,933	109,933	109,933	109,933	118,551	8,618	7.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	8,410	8,411	8,410	8,410	9,069	659	7.8%
VRS	15,852	15,853	15,852	15,852	14,119	(1,733)	(10.9%)
HMP	4,453	4,395	5,527	5,527	5,130	(397)	(7.2%)
GROUP LIFE	1,220	307	308	308	1,565	1,257	408.1%
WORKERS COMPENSATION	268	271	268	268	266	(2)	(0.7%)
MAINT SVC CONTRACT	0	82	0	0	0	0	0.0%
POSTAGE	0	0	0	0	0	0	0.0%
TELEPHONE	500	1,511	700	700	700	0	0.0%
TRAINING	500	136	500	500	1,000	500	100.0%
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	0	0	0.0%
HPT RDS ECON DEV ALLIANCE	36,723	36,723	37,225	37,225	35,015	(2,210)	(5.9%)
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	211	0	0	0	0	0.0%
HPT RDS PARTNERSHIP	9,815	9,815	9,815	9,815	5,530	(4,285)	(43.7%)
MID PEN BUSI DEV PARTNERS	2,210	2,210	0	0	0	0	0.0%
OFFICE SUPPLIES	300	56	300	300	300	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	212,190	211,920	210,844	210,844	213,251	2,407	1.1%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
CLEAN COMMUNITY							
PART TIME WAGES	13,364	5,262	13,364	13,364	13,631	267	2.0%
FICA	1,022	403	1,022	1,022	1,043	21	2.1%
WORKERS COMPENSATION	20	20	20	20	18	(2)	(10.0%)
PROFESSIONAL SERVICES	13,500	4,320	13,500	13,500	9,000	(4,500)	(33.3%)
OTHER EXP-DONATIONS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	3,540	4,708	3,540	4,140	4,320	180	4.3%
Subtotal for Organization	31,446	14,713	31,446	32,046	28,012	(4,034)	(12.6%)
TOURISM							
SALARIES	36,879	41,555	36,879	36,879	36,665	(214)	(0.6%)
PART TIME WAGES	0	158	3,994	3,994	4,074	80	2.0%
ONCALL	0	0	0	0	0	0	0.0%
FICA	2,821	2,793	3,127	3,127	3,117	(10)	(0.3%)
VRS	5,318	5,657	5,318	5,318	4,367	(951)	(17.9%)
HMP	6,756	6,726	8,919	8,919	8,671	(248)	(2.8%)
GROUP LIFE	409	110	103	103	484	381	369.9%
WORKERS COMPENSATION	55	56	61	61	53	(8)	(13.1%)
OTHER CONTRACTED SVCS	0	169	65	65	65	0	0.0%
MAINT SVC CONTRACT	0	63	80	80	0	(80)	(100.0%)
PRINTING	3,800	1,028	3,800	3,800	3,500	(300)	(7.9%)
ADVERTISING	18,600	14,952	18,200	18,200	18,200	0	0.0%
ELECTRICAL SERVICES	0	0	0	0	0	0	0.0%
POSTAGE	1,200	342	1,200	1,200	600	(600)	(50.0%)
TELEPHONE	875	683	875	875	875	0	0.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	1,450	501	2,000	2,000	2,000	0	0.0%
MID PEN TOURISM COUNCIL	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	1,755	1,250	1,755	1,755	1,805	50	2.8%
SPECIAL EVENTS	550	182	3,550	3,550	3,550	0	0.0%
OFFICE SUPPLIES	1,585	2,484	1,500	1,500	1,500	0	0.0%
OTHER OPERATING SUPPLIES	0	2,193	3,000	3,000	3,000	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	16,428	5,000	16,428	16,428	16,428	0	0.0%
CAPITAL-GRANT D	0	0	0	0	0	0	0.0%
FUND BALANCE	10,080	2,672	7,846	7,846	8,138	292	3.7%
Subtotal for Organization	108,561	88,574	118,700	118,700	117,092	(1,608)	(1.4%)
EXTENSION SERVICE							
SALARIES	26,234	26,234	26,234	26,234	28,291	2,057	7.8%
FICA	2,007	1,856	2,007	2,007	2,164	157	7.8%
VRS	3,783	3,783	3,783	3,783	3,369	(414)	(10.9%)
HMP	3,997	3,979	4,961	4,961	5,130	169	3.4%
GROUP LIFE	291	73	73	73	373	300	411.0%
WORKERS COMPENSATION	87	88	87	87	93	6	6.9%
POSTAGE	68	68	68	68	68	0	0.0%

FY 2013 General Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
TELEPHONE	1,500	1,794	1,500	1,500	1,500	0	0.0%
TRAINING	1,200	1,011	1,200	1,200	1,200	0	0.0%
EXTENSION SERVICE	47,625	28,162	42,968	42,968	42,968	0	0.0%
JAMESTOWN CONTRIBUTION	2,200	2,200	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	400	117	300	300	300	0	0.0%
OFFICE SUPPLIES	600	593	600	600	600	0	0.0%
AGRICULTURAL SUPPLIES	400	400	400	400	400	0	0.0%
Subtotal for Organization	90,392	70,358	86,381	86,381	88,656	2,275	2.6%
CIVIC CONTRIBUTIONS							
HUMANE SOC CONTRIBUTION	45,000	45,763	45,000	45,000	45,000	0	0.0%
REG AIRPORT AUTHORITY	23,135	23,135	30,000	30,000	30,000	0	0.0%
SENIOR CITIZEN CENTER	15,000	15,000	15,000	15,000	15,000	0	0.0%
DENTAL SERVICES	0	0	12,960	12,960	12,960	0	0.0%
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	36,000	36,000	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	0	0	0	0	0.0%
BOYS & GIRLS CLUB	25,000	25,000	25,000	25,000	25,000	0	0.0%
Subtotal for Organization	308,170	308,933	325,995	325,995	325,995	0	0.0%
Total for Fund	51,620,970	49,575,661	51,272,642	52,193,676	55,939,480	3,745,804	7.2%

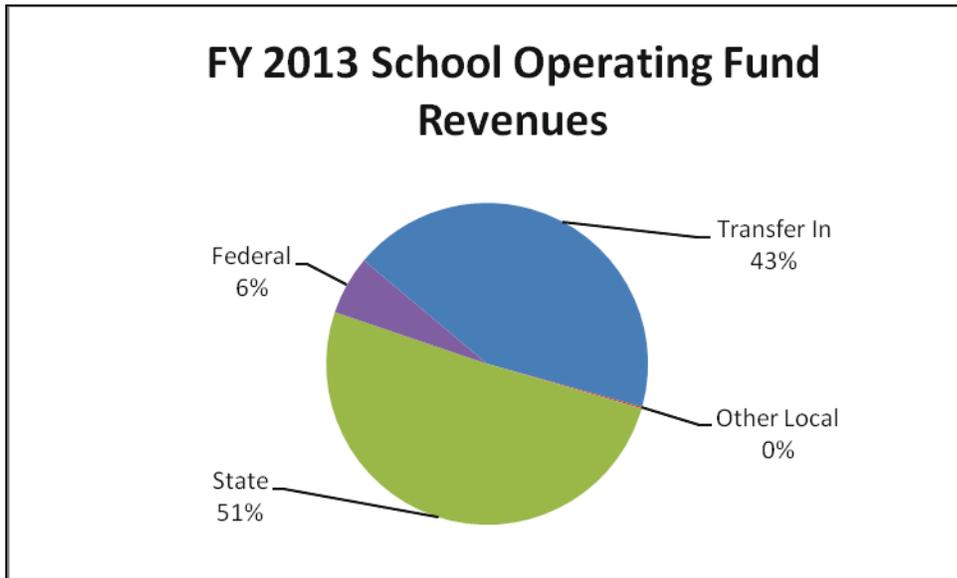
School Section

School Fund

On February 7, 2012, the Board of Supervisors changed the appropriation methodology for the FY 2013 School Operating Fund budget from categorical appropriation to lump sum appropriation.

The adopted budget for the School Operating Fund totals \$52,506,273, which is an increase of \$464,928 from FY 2012. State funding is down \$304,170, while federal funding is down \$1,004,897.

The budget includes a local transfer of \$22,341,889, which is \$1,785,807 or a 8.7% increase over the FY 2012 adopted budget.



FY 2013 School Operating Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
LOCAL							
RENTAL INCOME	2,500	2,770	3,000	3,000	3,000	0	0.0%
GED TEST FEES	4,800	7	0	0	0	0	0.0%
TUITION - NON-RESIDENT	10,000	8,681	10,000	10,000	7,488	(2,512)	(25.1%)
TUITION - DRIVERS ED	16,800	19,375	16,800	16,800	18,000	1,200	7.1%
TUITION ADULT EDUCATION	1,875	0	0	0	0	0	0.0%
TUITION - SUMMER SCHOOL	26,500	25,730	26,500	26,500	20,000	(6,500)	(24.5%)
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	6,059	4,000	4,000	2,000	(2,000)	(50.0%)
SALE OF BUSES	5,000	2,110	4,000	4,000	2,000	(2,000)	(50.0%)
SALE OF EQUIPMENT	5,000	2,428	2,000	2,000	2,000	0	0.0%
OTHER INCOME	10,000	11,131	10,000	10,000	10,000	0	0.0%
TUITION - OTHER COUNTY	25,000	23,053	25,000	25,000	25,000	0	0.0%
TRANSFERS IN	20,709,596	20,742,922	20,556,082	20,593,351	22,341,889	1,748,538	8.5%
Subtotal for Category	20,822,071	20,844,267	20,657,382	20,694,651	22,431,377	1,736,726	8.4%
STATE							
SALES TAX	5,269,125	5,640,655	5,838,570	5,838,570	5,683,922	(154,648)	(2.6%)
BASIC AID	15,368,049	14,991,555	15,629,960	15,629,960	14,875,019	(754,941)	(4.8%)
ISAP	15,717	15,717	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	52,778	8,652	8,652	8,652	5,574	(3,078)	(35.6%)
FOSTER CARE-REG	8,983	9,860	7,812	7,812	9,994	2,182	27.9%
ADULT SECONDARY ED	4,860	0	0	0	0	0	0.0%
GIFTED ED-SOQ	167,894	165,757	165,769	165,769	161,190	(4,579)	(2.8%)
PREVENT/INTERV/REMEDATIO	264,899	261,528	261,546	261,546	315,372	53,826	20.6%
ENROLLMENT LOSS	0	0	0	0	0	0	0.0%
STUDENT ACHIEVEMENT GRANT	0	0	0	0	0	0	0.0%
SP ED-SOQ	1,182,718	1,167,667	1,167,747	1,167,747	1,051,239	(116,508)	(10.0%)
COMPOSITE INDEX HH	873,212	794,421	0	0	0	0	0.0%
TEXTBOOK PAYMENTS	196,025	193,531	149,413	149,413	314,426	165,013	110.4%
MEAL REIMB	0	0	0	0	0	0	0.0%
SOL TRAINING	0	0	0	0	0	0	0.0%
VOC ED-SOQ	346,980	342,565	342,588	342,588	234,777	(107,811)	(31.5%)
INDUSTRIAL BASED CERT	0	0	0	0	0	0	0.0%
TRUANCY/SAFE SCHOOLS	0	0	0	0	0	0	0.0%
SOC SEC INST	884,240	872,988	873,048	873,048	837,487	(35,561)	(4.1%)
SOC SEC NON-INST	0	0	0	0	0	0	0.0%
RETIREMENT INST	522,336	515,689	792,005	792,005	1,398,148	606,143	76.5%
RETIREMENT NON-INST	0	0	0	0	0	0	0.0%
GROUP LIFE INST	33,579	33,151	33,154	33,154	52,562	19,408	58.5%
GROUP LIFE NON-INST	0	0	0	0	0	0	0.0%
HARPER SETTLEMENT	0	0	0	0	0	0	0.0%
READING INTERVENTION	49,745	32,526	32,526	32,526	50,344	17,818	54.8%
LOTTERY PROCEEDS	0	0	476,095	476,095	0	(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 2013 School Operating Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 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	18,072	16,347	17,329	17,329	18,693	1,364	7.9%
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	516,171	447,587	505,800	505,800	465,921	(39,879)	(7.9%)
VOC ED EQUIPMENT	14,000	10,504	10,504	10,504	10,504	0	0.0%
VOC ED OCCUP PREP	3,000	10,115	3,000	3,000	10,115	7,115	237.2%
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	6,091	0	0	0	0	0.0%
GOV. SCHOOL REGIONAL	0	0	0	0	0	0	0.0%
V I TEACHER	2,050	2,058	2,007	2,007	2,058	51	2.5%
AT RISK-SOQ	170,042	167,898	168,284	168,284	233,690	65,406	38.9%
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	27,500	32,500	32,500	27,500	(5,000)	(15.4%)
SOL REMEDIATION	0	0	0	0	0	0	0.0%
PRIMARY CLASS SIZE	113,103	110,585	112,206	112,206	257,840	145,634	129.8%
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	68,008	68,008	68,008	68,008	66,982	(1,026)	(1.5%)
MENTOR PROGRAM	3,232	5,338	3,232	3,232	3,232	0	0.0%
SPECIAL ED JAILS	0	0	0	0	0	0	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0.0%
ALT ED PILOT-VIC ACAD	0	0	0	0	0	0	0.0%
ESL	9,177	8,838	9,014	9,014	7,396	(1,618)	(17.9%)
GOV ACADEMIC CHALLENGE	0	0	0	0	0	0	0.0%
RACE TO GED	0	14,979	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	7,500	8,974	10,000	10,000	10,000	0	0.0%
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	22,429	0	0	0	0	0.0%
ASST RETIRE/INFLATION/PK	0	0	0	0	299,348	299,348	100.0%
SUP SUPPT SCH OP COST GEN	0	0	0	0	0	0	0.0%
EPI PEN	0	0	0	0	985	985	100.0%
GED WAITING LIST	0	0	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	284,000	0	284,000	284,000	284,000	0	0.0%
ALGEBRA READINESS TEMP	39,313	35,296	35,296	35,296	47,577	12,281	34.8%
TECH RES ASST TEMP	0	0	0	0	0	0	0.0%
Subtotal for Category	26,523,808	26,008,808	27,055,782	27,055,782	26,751,612	(304,170)	(1.1%)
FED							
ADULT LITERACY	43,960	0	0	0	0	0	0.0%
TITLE I	851,421	632,134	863,238	863,238	864,933	1,695	0.2%
FEDERAL STIMULUS TITLE I	286,669	249,107	0	0	0	0	0.0%
TITLE V (FORMER TITLE VI)	0	0	0	0	0	0	0.0%
TITLE IID (FORM GLS2000)	9,227	8,195	7,315	7,315	0	(7,315)	(100.0%)

FY 2013 School Operating Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
TITLE IID STIMULUS	0	23,778	0	0	0	0	0.0%
WORK FORCE INVESTMENT ACT	0	7,940	14,118	14,118	14,118	0	0.0%
PROJECT SERV	0	0	0	0	0	0	0.0%
MISCELLANEOUS	150,000	0	150,000	150,000	150,000	0	0.0%
JVG	0	0	0	0	0	0	0.0%
FED STIMULUS FUNDS (SFSF)	0	21,891	0	0	0	0	0.0%
FED STIMULUS FUNDS (BA)	728,783	708,996	0	0	0	0	0.0%
FED STIMULUS ED JOBS	0	0	1,249,251	1,249,251	250,000	(999,251)	(80.0%)
IMPACT AID	70,000	84,427	75,000	75,000	80,000	5,000	6.7%
TITLE VI-B	1,254,460	1,252,364	1,258,655	1,258,655	1,240,614	(18,041)	(1.4%)
FEDERAL STIMULUS TITLE VI	751,829	741,469	0	0	0	0	0.0%
CARL PERKINS	84,924	86,312	86,312	86,312	85,881	(431)	(0.5%)
HSTW	0	0	0	0	0	0	0.0%
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	259,157	234,624	260,455	260,455	228,901	(31,554)	(12.1%)
TITLEIV SAFE & DRUGFREE	0	0	0	0	0	0	0.0%
ROTC	64,000	66,829	68,837	68,837	68,837	0	0.0%
MEDICAID REIMBURSEMENT	150,000	183,325	150,000	150,000	170,000	20,000	13.3%
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	170,000	138,796	145,000	145,000	170,000	25,000	17.2%
PROJECT LEAD THE WAY	0	0	0	0	0	0	0.0%
Subtotal for Category	4,874,430	4,440,187	4,328,181	4,328,181	3,323,284	(1,004,897)	(23.2%)
Total for Fund	52,220,309	51,293,261	52,041,345	52,078,614	52,506,273	427,659	0.8%

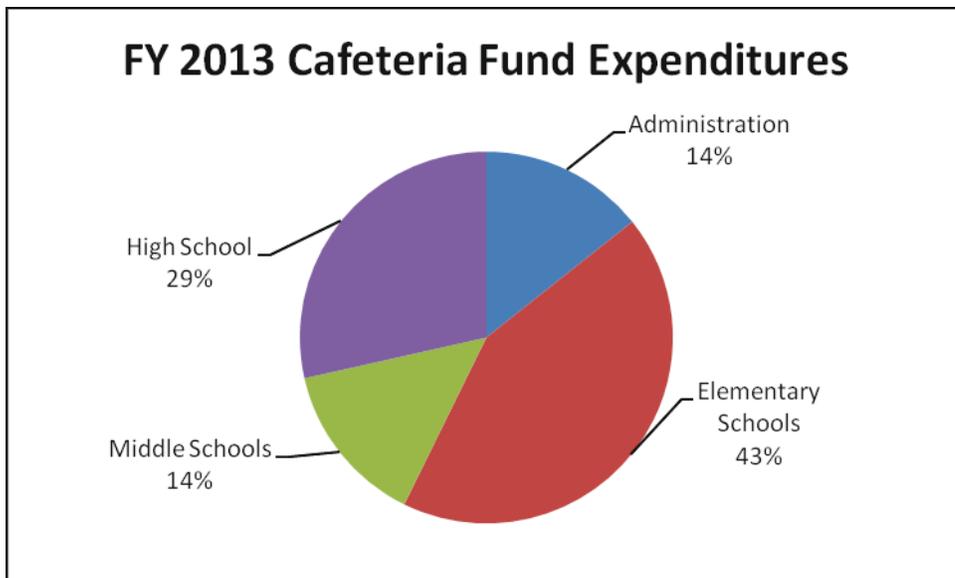
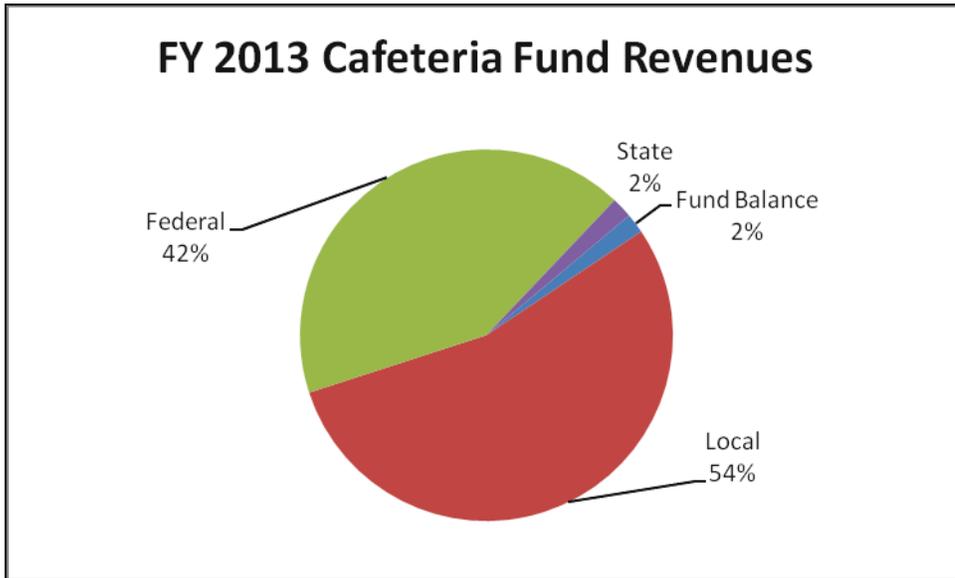
FY 2013 School Operating Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
SCHOOL OPERATING FUND							
SCHOOL OPERATING FUND	52,220,309	51,293,261	52,041,345	52,078,614	52,506,273	427,659	0.8%
Subtotal for Organization	52,220,309	51,293,261	52,041,345	52,078,614	52,506,273	427,659	0.8%
Total for Fund	52,220,309	51,293,261	52,041,345	52,078,614	52,506,273	427,659	0.8%

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 2013 Cafeteria Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	12,000	3,488	12,000	12,000	4,000	(8,000)	(66.7%)
LOCAL SALES-ABG	72,750	64,162	74,000	74,000	72,292	(1,708)	(2.3%)
LOCAL SALES-ACH	72,500	65,533	70,500	70,500	67,305	(3,195)	(4.5%)
LOCAL SALES-BET	110,000	85,608	105,000	105,000	93,694	(11,306)	(10.8%)
LOCAL SALES-BOT	130,000	100,893	115,000	115,000	109,788	(5,212)	(4.5%)
LOCAL SALES-PET	71,000	47,010	62,000	62,000	51,376	(10,624)	(17.1%)
LOCAL SALES-WAL	82,000	51,194	65,000	65,000	58,270	(6,730)	(10.4%)
LOCAL SALES-PAGE	158,500	104,333	127,000	127,000	16,088	(110,912)	(87.3%)
LOCAL SALES-PEASLEY	204,000	148,301	165,000	165,000	217,201	52,201	31.6%
LOCAL SALES-GHS	492,000	407,407	455,000	455,000	558,689	103,689	22.8%
LOCAL SALES-GHS AM	0	(2)	0	0	0	0	0.0%
HEAD START	0	0	0	0	0	0	0.0%
CATERING REV	8,500	5,220	8,500	8,500	7,000	(1,500)	(17.6%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	10,000	9,706	10,000	10,000	7,000	(3,000)	(30.0%)
OTHER INCOME	2,000	6	2,000	2,000	1,000	(1,000)	(50.0%)
RETURNED CHECK FEES	2,000	900	2,000	2,000	1,000	(1,000)	(50.0%)
Subtotal for Category	1,427,250	1,093,761	1,273,000	1,273,000	1,264,703	(8,297)	(0.7%)
STATE							
MEAL REIMB	43,193	45,148	40,000	40,000	41,874	1,874	4.7%
Subtotal for Category	43,193	45,148	40,000	40,000	41,874	1,874	4.7%
FED							
MEAL REIMB	863,000	934,998	859,314	859,314	936,041	76,727	8.9%
FED HEAD START	47,500	41,264	42,000	42,000	42,000	0	0.0%
Subtotal for Category	910,500	976,262	901,314	901,314	978,041	76,727	8.5%
NON REVENUE							
FUND BALANCE TRANSFER	25,000	0	25,000	25,000	40,000	15,000	60.0%
Subtotal for Category	25,000	0	25,000	25,000	40,000	15,000	60.0%
Total for Fund	2,405,943	2,115,171	2,239,314	2,239,314	2,324,618	85,304	3.8%

FY 2013 Cafeteria Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
ADMIN & WHSE							
ADMINISTRATIVE SALARIES	79,054	79,054	79,054	79,054	85,251	6,197	7.8%
CLERICAL SALARIES	71,095	31,132	31,132	31,132	53,484	22,352	71.8%
WAREHSE WORKER SALARIES	13,581	13,581	13,581	13,581	14,646	1,065	7.8%
SUBSTITUTE SALARIES	0	9,216	2,000	2,000	0	(2,000)	(100.0%)
FICA	12,832	9,809	9,928	9,928	12,200	2,272	22.9%
VRS	26,473	12,199	15,758	15,758	19,158	3,400	21.6%
HMP	18,900	16,095	16,398	16,398	19,822	3,424	20.9%
GROUP LIFE	1,671	348	353	353	1,826	1,473	417.3%
DISABILITY INSURANCE	576	559	549	549	583	34	6.2%
UNEMPLOYMENT INSURANCE	2,500	1,079	2,500	2,500	2,500	0	0.0%
WORKERS COMPENSATION	4,800	10,777	10,218	10,218	9,350	(868)	(8.5%)
ACCUMULATED LEAVE	4,000	1,955	4,000	4,000	6,090	2,090	52.3%
OTHER CONTRACTED SVCS	14,250	16,083	13,538	13,538	17,538	4,000	29.5%
REPAIR & MAINTAIN	10,000	0	5,000	5,000	5,000	0	0.0%
PRINTING	250	0	238	238	238	0	0.0%
POSTAGE	400	13	380	380	380	0	0.0%
TELEPHONE	550	568	523	523	600	77	14.7%
TRAVEL-MILEAGE	650	0	618	618	618	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
STAFF DEVELOPMENT	2,200	1,347	2,200	2,200	2,416	216	9.8%
DUES & MEMBERSHIP	200	30	190	190	190	0	0.0%
OFFICE SUPPLIES	3,500	5,065	3,325	3,325	6,000	2,675	80.5%
FOOD SUPPLIES	13,200	12,821	12,540	12,540	13,500	960	7.7%
UNIFORMS	6,750	3,334	6,413	6,413	4,413	(2,000)	(31.2%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	13,000	23,371	12,350	12,350	24,000	11,650	94.3%
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	5,000	1,546	4,750	4,750	2,750	(2,000)	(42.1%)
CAPITAL OUTLAY REPLACE	19,500	28,234	18,525	18,525	18,525	0	0.0%
CAPITAL OUTLAY NEW	15,565	0	14,787	14,787	14,787	0	0.0%
Subtotal for Organization	340,497	278,215	280,848	280,848	335,865	55,017	19.6%
ABG							
OPERATIVE SALARIES	39,578	17,622	17,522	17,522	31,071	13,549	77.3%
FOOD SVC WORKER SALARIES	24,593	26,567	28,190	28,190	32,596	4,406	15.6%
SUBSTITUTE SALARIES	5,000	10,374	5,160	5,160	7,380	2,220	43.0%
FICA	5,292	4,115	3,892	3,892	5,436	1,544	39.7%
VRS	4,948	3,472	3,472	3,472	4,213	741	21.3%
HMP	4,320	0	4,812	4,812	5,699	887	18.4%
GROUP LIFE	404	78	78	78	510	432	553.8%
OTHER CONTRACTED SVCS	1,534	1,283	903	903	903	0	0.0%
REPAIR & MAINTAIN	2,310	0	2,195	2,195	1,195	(1,000)	(45.6%)
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 2013 Cafeteria Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	244	0	232	232	232	0	0.0%
FOOD SUPPLIES	78,500	71,759	78,500	78,500	88,500	10,000	12.7%
UNIFORMS	541	0	514	514	514	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	258	82	238	238	238	0	0.0%
INVENTORY SUPPLIES	5,185	4,045	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	172,707	139,396	150,893	150,893	183,672	32,779	21.7%

ACH

OPERATIVE SALARIES	17,500	16,649	16,554	16,554	17,852	1,298	7.8%
FOOD SVC WORKER SALARIES	36,382	29,177	29,071	29,071	32,134	3,063	10.5%
SUBSTITUTE SALARIES	3,500	7,218	4,879	4,879	7,099	2,220	45.5%
FICA	4,390	3,884	3,864	3,864	4,368	504	13.0%
VRS	5,252	4,878	4,878	4,878	4,216	(662)	(13.6%)
HMP	8,640	9,624	9,624	9,624	11,520	1,896	19.7%
GROUP LIFE	429	109	110	110	510	400	363.6%
OTHER CONTRACTED SVCS	1,188	1,060	713	713	1,060	347	48.7%
REPAIR & MAINTAIN	2,310	0	2,195	2,195	1,195	(1,000)	(45.6%)
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	13	190	190	190	0	0.0%
FOOD SUPPLIES	50,550	63,933	50,550	50,550	79,550	29,000	57.4%
UNIFORMS	725	0	689	689	500	(189)	(27.4%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	5,000	0	4,750	4,750	4,000	(750)	(15.8%)
INVENTORY SUPPLIES	3,500	2,879	3,500	3,500	2,878	(622)	(17.8%)
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	139,566	139,422	131,567	131,567	167,072	35,505	27.0%

BET

OPERATIVE SALARIES	30,756	29,507	29,338	29,338	31,708	2,370	8.1%
FOOD SVC WORKER SALARIES	32,981	27,464	31,042	31,042	30,562	(480)	(1.5%)
SUBSTITUTE SALARIES	5,000	9,915	6,286	6,286	8,506	2,220	35.3%
FICA	5,259	4,637	5,100	5,100	5,415	315	6.2%
VRS	5,230	4,976	4,976	4,976	4,055	(921)	(18.5%)
HMP	12,420	13,992	13,992	13,992	11,274	(2,718)	(19.4%)
GROUP LIFE	427	111	112	112	491	379	338.4%
OTHER CONTRACTED SVCS	1,402	1,324	903	903	903	0	0.0%
REPAIR & MAINTAIN	2,310	0	2,195	2,195	1,195	(1,000)	(45.6%)
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 2013 Cafeteria Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	60	0	57	57	57	0	0.0%
FOOD SUPPLIES	85,800	68,422	85,800	85,800	85,800	0	0.0%
UNIFORMS	700	0	665	665	665	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	5,250	1,875	4,988	4,988	4,988	0	0.0%
INVENTORY SUPPLIES	6,500	4,385	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	194,095	166,608	191,954	191,954	192,119	165	0.1%

BOT

OPERATIVE SALARIES	40,355	35,833	38,160	38,160	41,238	3,078	8.1%
FOOD SVC WORKER SALARIES	50,008	43,883	43,612	43,612	47,089	3,477	8.0%
SUBSTITUTE SALARIES	5,000	9,999	7,224	7,224	6,000	(1,224)	(16.9%)
FICA	7,296	6,383	6,809	6,809	7,217	408	6.0%
VRS	8,495	7,529	7,842	7,842	6,207	(1,635)	(20.8%)
HMP	8,640	10,702	9,624	9,624	15,673	6,049	62.9%
GROUP LIFE	694	169	176	176	751	575	326.7%
OTHER CONTRACTED SVCS	1,550	1,469	903	903	1,500	597	66.1%
REPAIR & MAINTAIN	800	0	760	760	760	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	50	0	48	48	48	0	0.0%
OFFICE SUPPLIES	55	9	52	52	52	0	0.0%
FOOD SUPPLIES	83,500	68,510	83,500	83,500	89,500	6,000	7.2%
UNIFORMS	700	0	665	665	665	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,400	593	1,330	1,330	1,330	0	0.0%
INVENTORY SUPPLIES	5,550	5,286	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	214,093	190,365	206,255	206,255	223,580	17,325	8.4%

PET

OPERATIVE SALARIES	32,424	27,615	31,408	31,408	41,239	9,831	31.3%
FOOD SVC WORKER SALARIES	11,869	9,821	11,988	11,988	19,624	7,636	63.7%
SUBSTITUTE SALARIES	3,500	12,649	4,316	4,316	6,536	2,220	51.4%
FICA	3,657	3,754	3,650	3,650	5,157	1,507	41.3%
VRS	4,053	3,896	3,926	3,926	5,242	1,316	33.5%
HMP	8,640	8,020	9,624	9,624	11,357	1,733	18.0%
GROUP LIFE	331	87	88	88	634	546	620.5%
OTHER CONTRACTED SVCS	1,500	1,079	855	855	1,078	223	26.1%
REPAIR & MAINTAIN	2,750	0	2,613	2,613	2,613	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	216	216	0	(216)	(100.0%)
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

FY 2013 Cafeteria Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	125	55	52	52	52	0	0.0%
FOOD SUPPLIES	60,000	49,477	60,000	60,000	69,000	9,000	15.0%
UNIFORMS	700	0	665	665	665	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	3,200	5,667	3,040	3,040	6,000	2,960	97.4%
INVENTORY SUPPLIES	4,500	3,164	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	137,249	125,283	136,941	136,941	173,697	36,756	26.8%

WAL

OPERATIVE SALARIES	30,326	27,114	16,500	16,500	0	(16,500)	(100.0%)
FOOD SVC WORKER SALARIES	20,391	13,143	28,999	28,999	0	(28,999)	(100.0%)
SUBSTITUTE SALARIES	5,000	7,528	4,879	4,879	0	(4,879)	(100.0%)
FICA	4,263	3,482	3,854	3,854	0	(3,854)	(100.0%)
VRS	3,791	3,369	3,369	3,369	0	(3,369)	(100.0%)
HMP	10,200	11,436	11,436	11,436	0	(11,436)	(100.0%)
GROUP LIFE	310	76	76	76	0	(76)	(100.0%)
OTHER CONTRACTED SVCS	1,575	1,061	855	855	0	(855)	(100.0%)
REPAIR & MAINTAIN	2,325	0	2,209	2,209	0	(2,209)	(100.0%)
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	50	190	190	0	(190)	(100.0%)
FOOD SUPPLIES	64,000	38,308	64,000	64,000	0	(64,000)	(100.0%)
UNIFORMS	700	0	665	665	0	(665)	(100.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	2,200	597	2,090	2,090	0	(2,090)	(100.0%)
INVENTORY SUPPLIES	6,250	2,955	6,250	6,250	0	(6,250)	(100.0%)
Subtotal for Organization	151,531	109,116	145,372	145,372	0	(145,372)	(100.0%)

PAG

OPERATIVE SALARIES	31,655	28,694	28,526	28,526	0	(28,526)	(100.0%)
FOOD SVC WORKER SALARIES	35,492	20,792	21,029	21,029	0	(21,029)	(100.0%)
SUBSTITUTE SALARIES	8,000	8,742	5,535	5,535	0	(5,535)	(100.0%)
FICA	5,749	4,305	4,215	4,215	0	(4,215)	(100.0%)
VRS	5,221	4,690	4,691	4,691	0	(4,691)	(100.0%)
HMP	4,320	9,624	9,624	9,624	0	(9,624)	(100.0%)
GROUP LIFE	426	105	106	106	0	(106)	(100.0%)
OTHER CONTRACTED SVCS	1,800	1,257	1,045	1,045	0	(1,045)	(100.0%)
REPAIR & MAINTAIN	2,310	0	2,195	2,195	0	(2,195)	(100.0%)
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	100	50	95	95	0	(95)	(100.0%)
FOOD SUPPLIES	92,200	67,073	92,200	92,200	0	(92,200)	(100.0%)

FY 2013 Cafeteria Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
UNIFORMS	820	0	779	779	0	(779)	(100.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,500	46	1,425	1,425	0	(1,425)	(100.0%)
INVENTORY SUPPLIES	6,950	2,029	2,518	2,518	0	(2,518)	(100.0%)
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	196,543	147,407	173,983	173,983	0	(173,983)	(100.0%)

PEA

OPERATIVE SALARIES	34,017	32,408	32,223	32,223	34,831	2,608	8.1%
FOOD SVC WORKER SALARIES	62,211	59,075	58,793	58,793	72,776	13,983	23.8%
SUBSTITUTE SALARIES	8,000	3,823	9,757	9,757	12,757	3,000	30.7%
FICA	7,974	6,790	7,710	7,710	9,208	1,498	19.4%
VRS	8,089	7,654	7,654	7,654	7,600	(54)	(0.7%)
HMP	12,420	13,992	13,992	13,992	22,482	8,490	60.7%
GROUP LIFE	661	172	172	172	920	748	434.9%
OTHER CONTRACTED SVCS	2,245	1,835	1,330	1,330	2,000	670	50.4%
REPAIR & MAINTAIN	2,665	119	2,532	2,532	3,629	1,097	43.3%
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	35	33	33	80	47	142.4%
FOOD SUPPLIES	142,000	103,662	142,000	142,000	158,100	16,100	11.3%
UNIFORMS	950	0	903	903	1,300	397	44.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	2,000	349	1,900	1,900	2,800	900	47.4%
INVENTORY SUPPLIES	10,000	4,631	10,000	10,000	14,750	4,750	47.5%
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	293,282	234,545	288,999	288,999	343,233	54,234	18.8%

GHS

OPERATIVE SALARIES	48,716	41,895	43,975	43,975	86,794	42,819	97.4%
FOOD SVC WORKER SALARIES	122,557	105,208	103,876	103,876	113,804	9,928	9.6%
SUBSTITUTE SALARIES	10,000	14,709	14,964	14,964	25,499	10,535	70.4%
FICA	13,868	11,436	12,456	12,456	17,297	4,841	38.9%
VRS	11,117	10,500	11,388	11,388	13,054	1,666	14.6%
HMP	29,160	22,116	22,116	22,116	40,556	18,440	83.4%
GROUP LIFE	908	235	256	256	1,579	1,323	516.8%
OTHER CONTRACTED SVCS	7,700	2,259	1,425	1,425	4,400	2,975	208.8%
REPAIR & MAINTAIN	1,650	0	1,568	1,568	4,875	3,307	210.9%
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	1,250	17	1,188	1,188	1,426	238	20.0%
FOOD SUPPLIES	295,750	278,729	295,750	295,750	366,850	71,100	24.0%

FY 2013 Cafeteria Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
UNIFORMS	1,275	0	1,211	1,211	1,968	757	62.5%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	2,000	4,329	1,900	1,900	6,590	4,690	246.8%
INVENTORY SUPPLIES	20,429	13,640	20,429	20,429	20,688	259	1.3%
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	566,380	505,074	532,502	532,502	705,380	172,878	32.5%
Total for Fund	2,405,943	2,035,431	2,239,314	2,239,314	2,324,618	85,304	3.8%

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 2013 Regional Special Education Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
MPRSE							
INTEREST-BANK DEPOSIT	4,000	2,175	2,500	2,500	2,500	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	61,500	0	68,000	68,000	65,000	(3,000)	(4.4%)
OTHER INCOME-DESIGNATED	0	0	0	0	0	0	0.0%
TUITION-GLOUCESTER	405,994	429,704	410,704	410,704	499,742	89,038	21.7%
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	85,472	111,102	136,901	136,901	105,209	(31,692)	(23.1%)
TUITION-WEST POINT	106,841	96,631	91,268	91,268	78,907	(12,361)	(13.5%)
TUITION-KING WILLIAM	0	0	0	0	0	0	0.0%
Subtotal for Category	663,807	639,611	709,373	709,373	751,358	41,985	5.9%
MPRSE STATE							
VPSA TECHNOLOGY GRANT	26,000	48,703	26,000	26,000	26,000	0	0.0%
Subtotal for Category	26,000	48,703	26,000	26,000	26,000	0	0.0%
Total for Fund	689,807	688,314	735,373	735,373	777,358	41,985	5.7%

FY 2013 Regional Special Education Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
MIDDLESEX MPRSE							
INSTRUCTIONAL SALARIES	35,500	38,360	38,360	38,360	0	(38,360)	(100.0%)
TEACHER ASST. SALARIES	15,418	29,951	31,876	31,876	0	(31,876)	(100.0%)
SUBSTITUTE SALARIES	1,650	0	1,650	1,650	0	(1,650)	(100.0%)
FICA	4,021	5,150	5,499	5,499	0	(5,499)	(100.0%)
VRS	8,401	6,545	8,963	8,963	0	(8,963)	(100.0%)
HMP	8,000	4,980	10,382	10,382	0	(10,382)	(100.0%)
GROUP LIFE	519	192	197	197	0	(197)	(100.0%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	0	(500)	(100.0%)
TRAVEL-MILEAGE	250	0	250	250	0	(250)	(100.0%)
TRAINING	250	0	250	250	0	(250)	(100.0%)
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,000	0	400	400	0	(400)	(100.0%)
INSTRUCTIONAL SUPPLIES	600	473	500	500	0	(500)	(100.0%)
SOFTWARE/ONLINE CONTENT	333	319	286	286	0	(286)	(100.0%)
NON-CAPITAL TECH HARDWARE	4,000	10,650	3,429	3,429	0	(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	80,442	97,121	102,542	102,542	0	(102,542)	(100.0%)
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	1,250	1,250	100.0%
LEGAL SERVICES	10,000	0	10,000	10,000	10,000	0	0.0%
PROFESSIONAL SERVICES	51,500	44,405	58,000	58,000	55,000	(3,000)	(5.2%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
ADVERTISING	500	0	500	500	500	0	0.0%
GENERAL LIABILITY INSUR	400	0	400	400	400	0	0.0%
TRAVEL-MILEAGE	100	0	0	0	100	100	100.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	100	71	100	100	100	0	0.0%
MEDICAL SUPPLIES	800	624	900	900	800	(100)	(11.1%)
CONTINGENCY	0	0	0	0	147,411	147,411	100.0%
Subtotal for Organization	72,281	53,981	78,781	78,781	224,442	145,661	184.9%
ABG MPRSE							
INSTRUCTIONAL SALARIES	0	20,811	41,690	41,690	44,958	3,268	7.8%
TEACHER ASST. SALARIES	0	16,762	29,094	29,094	22,273	(6,821)	(23.4%)
SUBSTITUTE SALARIES	0	618	2,000	2,000	1,500	(500)	(25.0%)
FICA	0	2,892	5,568	5,568	5,258	(310)	(5.6%)

FY 2013 Regional Special Education Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
VRS	0	3,731	9,033	9,033	8,586	(447)	(4.9%)
HMP	0	2,807	4,812	4,812	5,575	763	15.9%
GROUP LIFE	0	110	199	199	801	602	302.5%
DISABILITY INSURANCE	0	31	52	52	35	(17)	(32.7%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	0	270	500	500	500	0	0.0%
TRAVEL-MILEAGE	0	0	250	250	250	0	0.0%
TRAINING	0	0	250	250	250	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	250	250	250	0	0.0%
OTHER OPERATING SUPPLIES	0	755	800	800	1,000	200	25.0%
INSTRUCTIONAL SUPPLIES	0	909	500	500	500	0	0.0%
SOFTWARE/ONLINE CONTENT	0	319	286	286	400	114	39.9%
NON-CAPITAL TECH HARDWARE	0	13,590	3,429	3,429	4,800	1,371	40.0%
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	63,604	98,713	98,713	96,936	(1,777)	(1.8%)

PET MPSE

INSTRUCTIONAL SALARIES	83,505	78,184	78,373	78,373	84,517	6,144	7.8%
TEACHER ASST. SALARIES	66,041	39,218	33,878	33,878	57,265	23,387	69.0%
SUBSTITUTE SALARIES	4,720	1,405	4,220	4,220	3,750	(470)	(11.1%)
FICA	11,801	8,440	8,910	8,910	11,134	2,224	25.0%
VRS	24,675	11,293	14,324	14,324	18,106	3,782	26.4%
HMP	27,480	26,184	26,184	26,184	36,291	10,107	38.6%
GROUP LIFE	1,525	332	315	315	1,688	1,373	435.9%
DISABILITY INSURANCE	103	84	69	69	86	17	24.6%
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	133	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	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,000	552	800	800	2,000	1,200	150.0%
INSTRUCTIONAL SUPPLIES	1,200	1,039	1,000	1,000	1,000	0	0.0%
SOFTWARE/ONLINE CONTENT	666	666	572	572	800	228	39.9%
NON-CAPITAL TECH HARDWARE	8,000	9,232	6,858	6,858	9,600	2,742	40.0%
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	232,716	177,764	177,503	177,503	228,237	50,734	28.6%

PEA MPSE

FY 2013 Regional Special Education Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
INSTRUCTIONAL SALARIES	81,618	80,567	81,618	81,618	0	(81,618)	(100.0%)
TEACHER ASST. SALARIES	38,963	57,778	36,822	36,822	0	(36,822)	(100.0%)
SUBSTITUTE SALARIES	2,560	1,429	2,560	2,560	0	(2,560)	(100.0%)
FICA	9,421	9,787	9,257	9,257	0	(9,257)	(100.0%)
VRS	19,896	13,284	15,113	15,113	0	(15,113)	(100.0%)
HMP	19,860	27,240	27,240	27,240	0	(27,240)	(100.0%)
GROUP LIFE	1,230	390	332	332	0	(332)	(100.0%)
DISABILITY INSURANCE	69	79	69	69	0	(69)	(100.0%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,000	1,000	1,000	1,000	0	(1,000)	(100.0%)
TRAVEL-MILEAGE	500	158	500	500	0	(500)	(100.0%)
TRAINING	500	0	500	500	0	(500)	(100.0%)
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	1,000	1,000	0	(1,000)	(100.0%)
OTHER OPERATING SUPPLIES	1,000	577	800	800	0	(800)	(100.0%)
INSTRUCTIONAL SUPPLIES	1,200	848	1,000	1,000	0	(1,000)	(100.0%)
SOFTWARE/ONLINE CONTENT	666	200	572	572	0	(572)	(100.0%)
NON-CAPITAL TECH HARDWARE	8,000	5,900	6,858	6,858	0	(6,858)	(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	186,483	199,238	185,241	185,241	0	(185,241)	(100.0%)

GHS MPRSE

INSTRUCTIONAL SALARIES	38,502	36,594	38,502	38,502	88,017	49,515	128.6%
OTHER PROF SALARIES	19,665	18,585	18,585	18,585	20,042	1,457	7.8%
TEACHER ASST. SALARIES	22,174	0	0	0	33,978	33,978	100.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	2,080	2,769	2,080	2,080	3,750	1,670	80.3%
FICA	6,305	3,699	4,527	4,527	11,151	6,624	146.3%
VRS	13,256	5,440	7,285	7,285	18,139	10,854	149.0%
HMP	8,100	15,804	15,804	15,804	35,489	19,685	124.6%
GROUP LIFE	819	160	160	160	1,691	1,531	956.9%
DISABILITY INSURANCE	51	34	35	35	86	51	145.7%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	1,000	500	100.0%
TRAVEL-MILEAGE	250	0	250	250	500	250	100.0%
TRAINING	250	0	250	250	500	250	100.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,000	155	400	400	2,000	1,600	400.0%
INSTRUCTIONAL SUPPLIES	600	301	500	500	1,000	500	100.0%
SOFTWARE/ONLINE CONTENT	333	135	286	286	800	514	179.7%
NON-CAPITAL TECH HARDWARE	4,000	8,954	3,429	3,429	9,600	6,171	180.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%

FY 2013 Regional Special Education Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
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	117,885	93,130	92,593	92,593	227,743	135,150	146.0%
Total for Fund	689,807	684,838	735,373	735,373	777,358	41,985	5.7%

Social Services Section

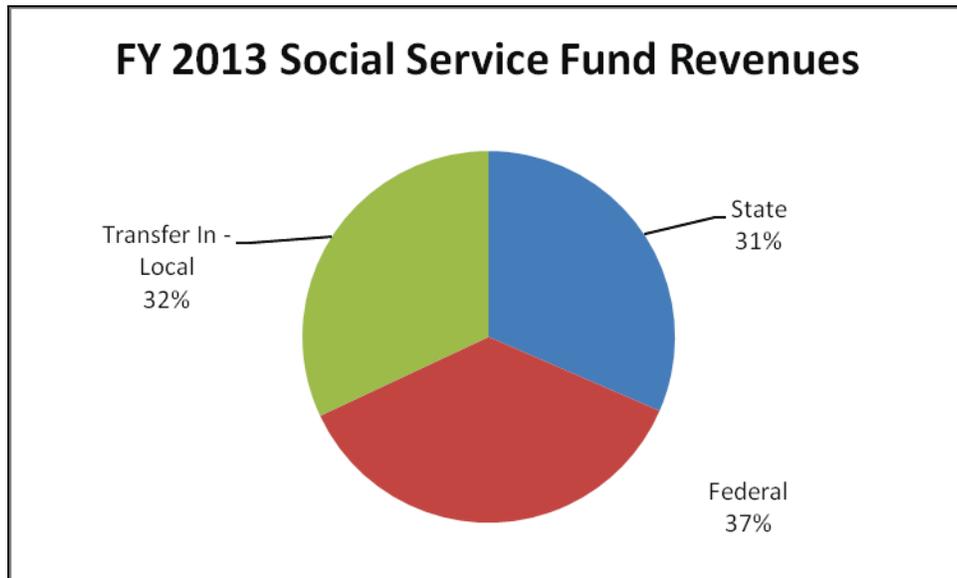
Social Services Budget

The Gloucester Department of Social Services serves over 11,500 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 2011 this amount equaled \$32,038,730.

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 89% depending on the type of revenue.

The budget for the Gloucester Department of Social Services expenditures is \$3,104,644, which is a decrease of \$146,752 from last year. The local appropriation for the Social Services budget is \$980,584 for next year. This amount is up by \$198,067 over the appropriation for FY 2012.

The projected revenues from the Commonwealth decreased by \$23,829, while the projected revenues from the Federal Government decreased by \$320,990 due to the loss of temporary stimulus funding.



FY 2013 Social Services Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	0	1,161	0	0	0	0	0.0%
Subtotal for Category	0	1,161	0	0	0	0	0.0%
STATE							
GENERAL ADMINISTRATION	480,691	401,222	461,641	461,641	465,923	4,282	0.9%
FOSTER CARE-ADC	254,813	241,341	346,754	346,754	378,118	31,364	9.0%
PREVENTION	32	36	22	22	22	0	0.0%
DAY CARE	66,300	52,516	64,175	64,175	0	(64,175)	(100.0%)
RESPIRE CARE	500	1,004	1,000	1,000	644	(356)	(35.6%)
EMERGENCY ASSISTANCE	245	0	245	245	245	0	0.0%
ADC-MANUAL	245	0	245	245	245	0	0.0%
AGED/DISABLED AUX GRANT	135,600	118,514	124,000	124,000	130,400	6,400	5.2%
INDEPENDENT LIVING	480	480	480	480	480	0	0.0%
JOBS/VIEW	8,330	10,594	11,554	11,554	10,210	(1,344)	(11.6%)
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	947,236	833,598	1,010,116	1,010,116	986,287	(23,829)	(2.4%)
FEDERAL							
ARRA - FOSTER CARE	0	7,195	0	0	0	0	0.0%
ARRA - ADOPTION ASSIST	0	5,055	0	0	0	0	0.0%
ARRA	0	9,107	0	0	0	0	0.0%
ARRA - SNAP	0	13,604	0	0	0	0	0.0%
GENERAL ADMINISTRATION	846,843	861,620	890,372	890,372	895,615	5,243	0.6%
FOSTER CARE-ADC	217,887	168,785	215,246	215,246	202,882	(12,364)	(5.7%)
PREVENTION	336	3,241	336	336	336	0	0.0%
DAY CARE	299,900	150,235	259,725	259,725	0	(259,725)	(100.0%)
DAY CARE-HEAD START	50,000	24,097	50,000	50,000	0	(50,000)	(100.0%)
RESPIRE CARE	0	202	0	0	356	356	100.0%
PURCHASED SERVICES	800	800	0	0	0	0	0.0%
EMERGENCY ASSISTANCE	255	0	255	255	255	0	0.0%
ADC-MANUAL	255	0	255	255	255	0	0.0%
ADULT SERVICES	25,600	8,045	11,600	11,600	10,080	(1,520)	(13.1%)
INDEPENDENT LIVING	1,920	1,920	1,920	1,920	1,920	0	0.0%
ADOPTION INCENTIVE	300	0	0	0	0	0	0.0%
FC RECRUITMENT GRANT	1,825	643	913	913	815	(98)	(10.7%)
VIEW	17,865	15,354	24,781	24,781	21,899	(2,882)	(11.6%)
FC/DC TRANS GRANT	0	272	0	0	0	0	0.0%
PREVENTION/ADULTS	5,040	2,865	3,360	3,360	3,360	0	0.0%
Subtotal for Category	1,468,826	1,273,041	1,458,763	1,458,763	1,137,773	(320,990)	(22.0%)
NON REVENUE							
TRANSFERS IN	740,281	587,760	782,517	782,517	980,584	198,067	25.3%
Subtotal for Category	740,281	587,760	782,517	782,517	980,584	198,067	25.3%
Total for Fund	3,156,343	2,695,560	3,251,396	3,251,396	3,104,644	(146,752)	(4.5%)

FY 2013 Social Services Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
ADMINISTRATION							
SALARIES	1,325,985	1,211,515	1,370,723	1,370,723	1,552,813	182,090	13.3%
SALARIES-OVERTIME	14,000	26,956	16,000	16,000	16,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	102,509	90,009	106,084	106,084	120,014	13,930	13.1%
VRS	190,165	168,797	197,795	197,795	183,273	(14,522)	(7.3%)
HMP	183,457	122,131	202,801	202,801	227,040	24,239	12.0%
GROUP LIFE	14,557	3,273	3,838	3,838	20,312	16,474	429.2%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	2,000	2,930	2,000	2,000	2,000	0	0.0%
WORKERS COMPENSATION	5,108	4,885	5,393	5,393	6,580	1,187	22.0%
OTHER CONTRACTED SVCS	45,700	51,454	53,800	53,800	54,000	200	0.4%
ADVERTISING	4,300	1,733	3,200	3,200	3,000	(200)	(6.3%)
ELECTRICAL SERVICES	15,800	15,415	15,800	15,800	15,800	0	0.0%
POSTAGE	10,000	12,539	11,000	11,000	11,500	500	4.5%
TELEPHONE	18,000	17,569	18,000	18,000	18,000	0	0.0%
FIRE INSURANCE	0	0	0	0	0	0	0.0%
VEHICLE INSURANCE	3,600	2,891	3,600	3,600	3,400	(200)	(5.6%)
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	1,668	2,000	2,000	2,000	0	0.0%
TRAINING	11,500	3,183	8,000	8,000	6,500	(1,500)	(18.8%)
DUES & MEMBERSHIP	650	620	850	850	850	0	0.0%
OFFICE SUPPLIES	35,500	33,838	32,500	32,500	33,700	1,200	3.7%
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	2,500	47,858	2,500	2,500	2,500	0	0.0%
Subtotal for Organization	1,987,431	1,819,363	2,055,984	2,055,984	2,279,382	223,398	10.9%
ASSISTANCE PROGRAMS							
AUXILIARY GRANTS	169,500	148,142	155,000	155,000	163,000	8,000	5.2%
AID TO DEPENDENT CHILDREN	500	0	500	500	500	0	0.0%
ADC-FOSTER CARE	235,000	190,965	235,000	235,000	205,000	(30,000)	(12.8%)
EMERGENCY ASSISTANCE	500	0	500	500	500	0	0.0%
SUBSIDIZED ADOPTION	152,700	146,605	148,000	148,000	156,000	8,000	5.4%
STATE/LOCAL ADOPTION	85,000	84,806	179,000	179,000	220,000	41,000	22.9%
HOSPITALIZATION-SLH	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	9,000	1,209	8,000	8,000	8,000	0	0.0%
Subtotal for Organization	652,200	571,728	726,000	726,000	753,000	27,000	3.7%
PURCHASE SERVICES							
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	150	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	100	0	0	0	0	0	0.0%
NONVIEW DAY CARE	0	0	0	0	0	0	0.0%

FY 2013 Social Services Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
TRANS DAY CARE	156,000	124,460	151,000	151,000	0	(151,000)	(100.0%)
ADULT SERVICES	31,750	10,056	14,500	14,500	12,600	(1,900)	(13.1%)
PREVENTIVE SERVICEES	400	10	400	400	400	0	0.0%
PREVENTION/ADULTS	6,000	7,064	4,000	4,000	4,000	0	0.0%
NONVIEW DAY CARE-FEDERAL	218,000	94,400	188,000	188,000	0	(188,000)	(100.0%)
OTHER CHARGES	1,000	1,000	0	0	0	0	0.0%
DAY CARE-HEAD START	50,000	23,899	50,000	50,000	0	(50,000)	(100.0%)
VIEW	31,000	30,708	43,000	43,000	38,000	(5,000)	(11.6%)
MEDS	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	9,500	2,525	8,000	8,000	7,000	(1,000)	(12.5%)
Subtotal for Organization	503,900	294,123	458,900	458,900	62,000	(396,900)	(86.5%)
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	500	1,205	1,000	1,000	1,000	0	0.0%
INDEPENDENT LIVING GRANT	2,400	2,400	2,400	2,400	2,400	0	0.0%
ADOPTION INCENTIVE	300	0	0	0	0	0	0.0%
SERVICES COORDINATOR PROG	5,000	2,495	2,500	2,500	2,250	(250)	(10.0%)
Subtotal for Organization	8,200	6,100	5,900	5,900	5,650	(250)	(4.2%)
SOCIAL SERVICES BOARD							
BOARD MEMBER SALARIES	4,000	3,667	4,000	4,000	4,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	312	280	312	312	312	0	0.0%
TRAVEL-LOCAL MEETINGS	300	300	300	300	300	0	0.0%
Subtotal for Organization	4,612	4,247	4,612	4,612	4,612	0	0.0%
Total for Fund	3,156,343	2,695,560	3,251,396	3,251,396	3,104,644	(146,752)	(4.5%)

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 18% 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 2013 Comprehensive Services Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,185	28,884	4,030	4,030	4,030	0	0.0%
Subtotal for Category	4,185	28,884	4,030	4,030	4,030	0	0.0%
STATE							
MISCELLANEOUS	0	3,130	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	2,565	2,427	2,470	2,470	2,470	0	0.0%
CSA POOL RECEIPTS	701,609	568,405	857,000	857,000	831,000	(26,000)	(3.0%)
Subtotal for Category	704,174	573,961	859,470	859,470	833,470	(26,000)	(3.0%)
FEDERAL							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	20,250	19,160	19,500	19,500	19,500	0	0.0%
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	20,250	19,160	19,500	19,500	19,500	0	0.0%
NON REVENUE							
TRANSFERS IN	518,391	504,147	670,000	670,000	646,000	(24,000)	(3.6%)
Subtotal for Category	518,391	504,147	670,000	670,000	646,000	(24,000)	(3.6%)
Total for Fund	1,247,000	1,126,152	1,553,000	1,553,000	1,503,000	(50,000)	(3.2%)

FY 2013 Comprehensive Services Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
GRANTS							
CSA PROGRAM EXPENSES	1,220,000	1,100,605	1,527,000	1,527,000	1,477,000	(50,000)	(3.3%)
FAMILY PRESERVATION-SUPPO	27,000	25,547	26,000	26,000	26,000	0	0.0%
Subtotal for Organization	1,247,000	1,126,152	1,553,000	1,553,000	1,503,000	(50,000)	(3.2%)
Total for Fund	1,247,000	1,126,152	1,553,000	1,553,000	1,503,000	(50,000)	(3.2%)

Capital Fund Section

Capital Projects Budget

The capital projects budget for next year is \$2,477,515.

Gloucester County has been dealing with the effects of the recession for the last four years. One of the first actions taken in 2008 was to fund and complete only those capital projects where it did not make economic sense to delay to a future year.

Now, capital projects have been delayed to the point where it does not make economic sense to delay further. The County and School Division have invested large amounts of money in buildings and equipment, and if we continue to fail in the maintenance of our capital stock, our facilities and infrastructure will deteriorate until costly, constant maintenance is required, services are threatened, and community growth stagnates or even declines.

This budget includes \$720,000 as a Transfer from the General Fund, which will come from increasing the personal property tax rate. An additional \$240,000 will be transferred from the excess fund balance in the General Fund. The resulting \$960,000 will be used for the following:

- \$54,000 to County Buildings for necessary parking lot repairs behind County Office Building #2.
- \$61,200 to Computer System for an electronic data processing replacement program (generally personal computers).
- \$422,400 to a Replacement Fund for pay-as-you-go fund for vehicles, Sheriff vehicles, miscellaneous large pieces of equipment, etc. The policies for allocating these funds will be determined at a later date.
- \$422,400 for various School Division capital projects. The School Board will determine their priority based on the recently submitted list of needs totaling \$5,694,337.

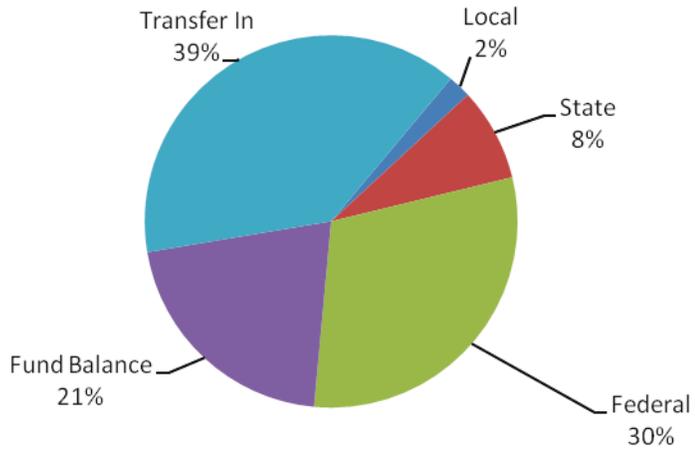
Additionally, the following projects are included in the FY 2013 Capital Budget:

- \$119,182 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.
- \$48,333 for the first installment for the Feral Cat Project, which is to be funded over a three-year period.

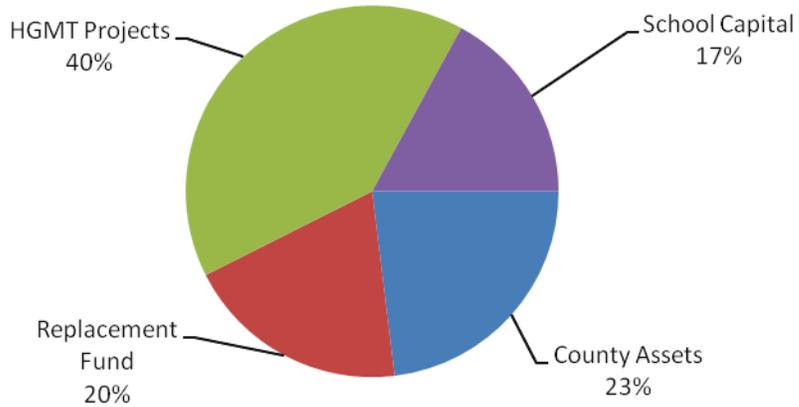
The following items are projects that were begun in prior years:

- The Federal Emergency Management Agency has awarded several grants totaling over \$6,400,000 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 \$350,000, which was previously committed to County office building repairs and critical office space needs. One of the issues still to be addressed is repairing a portion of the subsurface wall of Office Building #2 that is allowing water to infiltrate into occupied office spaces during heavy rain events. County Office Building #3 continues to be problematic as it has significantly passed its useful life. In addition, if funding is available, the two-story law enforcement addition has an EPDM roof with an expired warranty.

FY 2013 Capital Fund Revenues



FY 2013 Capital Fund Expenditures



FY 2013 Capital Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
LOCAL							
INTEREST-LGIP	0	251	0	0	0	0	0.0%
Subtotal for Category	0	251	0	0	0	0	0.0%
MISC							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	0	0	0	0	0	0	0.0%
OTHER INCOME	75,000	34,976	50,000	50,000	50,000	0	0.0%
CASH PROFFERS	0	0	0	0	0	0	0.0%
Subtotal for Category	75,000	34,976	50,000	50,000	50,000	0	0.0%
STATE							
REGISTRAR	0	0	0	0	0	0	0.0%
STATE GRANT	300,000	482,679	200,000	200,000	200,000	0	0.0%
Subtotal for Category	300,000	482,679	200,000	200,000	200,000	0	0.0%
FEDERAL							
FEDERAL GRANTS	1,125,000	446,257	750,000	750,000	750,000	0	0.0%
MAIN STREET GRANT	288,000	102,994	296,000	296,000	0	(296,000)	(100.0%)
HIGHWAY FUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	1,413,000	549,251	1,046,000	1,046,000	750,000	(296,000)	(28.3%)
NON REVENUE							
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
VPSA BOND PROCEEDS	0	0	6,500,000	6,500,000	0	(6,500,000)	(100.0%)
SNAP INTEREST	0	0	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
VRA-WATER SYSTEM	0	0	3,500,000	3,500,000	0	(3,500,000)	(100.0%)
LOAN PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
TRANSFERS IN	559,935	478,866	364,924	1,113,268	1,127,515	14,247	1.3%
FUND BALANCE-COMMITTED	2,000,000	0	2,007,098	2,007,098	350,000	(1,657,098)	(82.6%)
Subtotal for Category	2,559,935	478,866	12,372,022	13,120,366	1,477,515	(11,642,851)	(88.7%)
Total for Fund	4,347,935	1,546,023	13,668,022	14,416,366	2,477,515	(11,938,851)	(82.8%)

FY 2013 Capital Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
COUNTY CAPITAL							
GLOU TOWN COMM ROAD REP	16,152	0	0	16,152	0	(16,152)	(100.0%)
WATER SYSTEM PROJECTS	0	0	3,500,000	3,500,000	0	(3,500,000)	(100.0%)
PARK PROJECTS	0	226,799	0	0	0	0	0.0%
MAIN ST PROJECT	360,000	129,442	370,000	370,000	0	(370,000)	(100.0%)
REPAIR BLDGS	19,927	3,882	0	0	54,000	54,000	100.0%
COMMUNICATIONS	2,000,000	447,416	2,007,098	2,007,098	0	(2,007,098)	(100.0%)
ANIMAL CONTROL	0	0	0	0	48,333	48,333	100.0%
COUNTY OFFICE SPACE	0	0	0	516,495	350,000	(166,495)	(32.2%)
CABLE SERVICES PROGRAM	0	589	138,111	138,111	119,182	(18,929)	(13.7%)
TOURISM PROJECTS	0	0	0	8,346	0	(8,346)	(100.0%)
FEMA HGMT GRANTS	1,347,480	598,736	1,000,000	1,000,000	1,000,000	0	0.0%
FEMA ERNESTO	0	0	0	0	0	0	0.0%
ERNESTO PHASE 2	0	0	0	0	0	0	0.0%
RFC FEMA GRANT	0	0	0	0	0	0	0.0%
Subtotal for Organization	3,743,559	1,406,864	7,015,209	7,556,202	1,571,515	(5,984,687)	(79.2%)
REPLACEMENT FUNDS							
COMPUTER SYSTEM	103,610	114,094	0	4,100	61,200	57,100	1392.7%
OFFICE EQUIPMENT	16,070	16,410	0	0	0	0	0.0%
SHERIFF VEHICLES	360,000	256,548	0	118,931	0	(118,931)	(100.0%)
COUNTY VEHICLES	124,696	44,274	0	84,320	0	(84,320)	(100.0%)
SCHOOL VEHICLES	0	0	510,000	510,000	0	(510,000)	(100.0%)
REPLACEMT FUND BALANCE	0	0	152,813	152,813	422,400	269,587	176.4%
Subtotal for Organization	604,376	431,326	662,813	870,164	483,600	(386,564)	(44.4%)
SCHOOL CAPITAL							
SCHOOL CAPITAL PROJECTS	0	0	2,990,000	2,990,000	422,400	(2,567,600)	(85.9%)
PAGE MIDDLE PROJECTS	0	0	0	0	0	0	0.0%
HVAC PROJECTS	0	0	3,000,000	3,000,000	0	(3,000,000)	(100.0%)
Subtotal for Organization	0	0	5,990,000	5,990,000	422,400	(5,567,600)	(92.9%)
Total for Fund	4,347,935	1,838,190	13,668,022	14,416,366	2,477,515	(11,938,851)	(82.8%)

School Construction Fund

On Saturday, April 16, 2011, Page Middle School was heavily damaged by a tornado. At the November 15, 2011 Board of Supervisors meeting, the Board agreed in principle to borrow \$18,000,000 for the replacement of Page Middle School, which would be in addition to any insurance recoveries.

The School Board continues to explore all options to address long-term needs of educating children.

Included in this budget proposal is \$9,500,000, which generally represents expected insurance proceeds. The timing of any future borrowing is to be determined at a later date.

FY 2013 School Construction Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
SCH CONST							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
LOC							
INTEREST-LGIP	0	807	0	0	0	0	0.0%
INSURANCE RECOVERY	1,500,000	3,793,840	0	1,500,000	9,500,000	8,000,000	533.3%
Subtotal for Category	1,500,000	3,794,647	0	1,500,000	9,500,000	8,000,000	533.3%
SCH CONST							
LOCAL BOND PROCEEDS	0	0	0	0	0	0	0.0%
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
VPSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
SNAP PROCEEDS	0	0	0	0	0	0	0.0%
SNAP INTEREST	0	0	0	0	0	0	0.0%
TRANSFERS IN	0	0	0	0	0	0	0.0%
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	1,500,000	3,794,647	0	1,500,000	9,500,000	8,000,000	533.3%

FY 2013 School Construction Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
SCH CONST							
CONSTRUCTION COSTS	1,500,000	775,020	0	1,175,412	9,500,000	8,324,588	708.2%
TEMP FINANCING PAYMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	1,500,000	775,020	0	1,175,412	9,500,000	8,324,588	708.2%
CFS							
CAPITAL OUTLAY REPLACE	0	3,371	0	44,907	0	(44,907)	(100.0%)
Subtotal for Organization	0	3,371	0	44,907	0	(44,907)	(100.0%)
PAGE MIDDLE SCHOOL							
PROFESSIONAL SERVICES	0	0	0	13,545	0	(13,545)	(100.0%)
OTHER CONTRACTED SVCS	0	78,175	0	116,587	0	(116,587)	(100.0%)
OTHER CHARGES	0	0	0	37,462	0	(37,462)	(100.0%)
OTHER OPERATING SUPPLIES	0	0	0	2,684	0	(2,684)	(100.0%)
INSTRUCTIONAL SUPPLIES	0	0	0	22,872	0	(22,872)	(100.0%)
Subtotal for Organization	0	78,175	0	193,150	0	(193,150)	(100.0%)
TRANS VEH MAINT							
REPAIR & MAINTAIN/AUTO	0	1,870	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	0	1,723	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	85	0	0	0	0	0.0%
CAPITAL OUTLAY REPLACE	0	153,640	0	84,208	0	(84,208)	(100.0%)
Subtotal for Organization	0	157,318	0	84,208	0	(84,208)	(100.0%)
ENG - FACILITIES							
TELECOMMUNICATION LINES	0	17,703	0	0	0	0	0.0%
Subtotal for Organization	0	17,703	0	0	0	0	100.0%
GROUNDS SVCS							
OTHER CONTRACTED SVCS	0	6,792	0	2,323	0	(2,323)	(100.0%)
MAINTENANCE SUPPLIES	0	40	0	0	0	0	0.0%
MAINTENANCE REPAIR PARTS	0	111	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	9,249	0	0	0	0	0.0%
Subtotal for Organization	0	16,191	0	2,323	0	(2,323)	(100.0%)
Total for Fund	1,500,000	1,047,778	0	1,500,000	9,500,000	8,000,000	533.3%

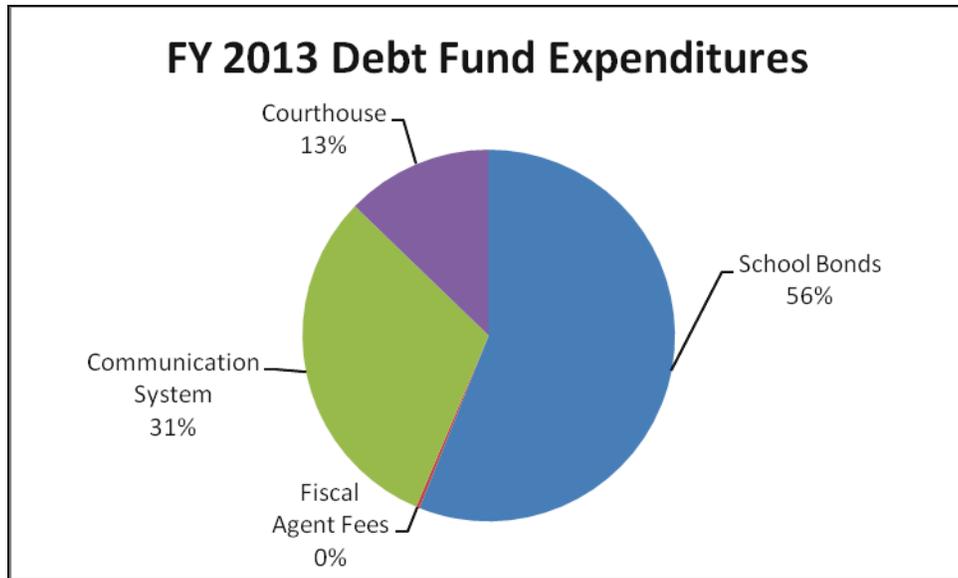
Debt Fund Section

Debt Fund Budget

The budget for debt service expenditures is \$4,710,703, which is a decrease of \$183,672 from last year. Included in the Debt Fund Budget are the affects of a new borrowing of \$500,000 in general obligation school bonds, which were provided through an American Recovery and Reinvestment Act program. This program issued qualified school construction bonds at an equivalent interest rate of 0.0%.

Not included in the Debt Fund Budget is a new borrowing of \$3,758,000 in Water and Sewer System Revenue and Refunding bonds. While the County committed to providing the annual debt service requirements through the General Fund, the accounting transactions will appear in the Utility Fund as a Transfer from the General Fund. Please see the Utility Fund section for further explanation.

Details of the balances due at June 30, 2012, on VPSA, literary loans and general County debt are included in the appendix.



FY 2013 Debt Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	0	(0)	0	0	0	0	0.0%
OTHER INCOME	152,520	152,520	0	0	0	0	0.0%
Subtotal for Category	152,520	152,520	0	0	0	0	0.0%
FEDERAL							
MISCELLANEOUS	0	0	0	0	21,250	21,250	100.0%
Subtotal for Category	0	0	0	0	21,250	21,250	100.0%
NON REVENUE							
VPSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	4,828,825	4,821,307	4,894,375	4,894,375	4,689,453	(204,922)	(4.2%)
Subtotal for Category	4,828,825	4,821,307	4,894,375	4,894,375	4,689,453	(204,922)	(4.2%)
Total for Fund	4,981,345	4,973,827	4,894,375	4,894,375	4,710,703	(183,672)	(3.8%)

FY 2013 Debt Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
DEBT PAYMENTS							
REDEMPTION PSA BONDS	1,330,226	1,330,226	1,328,609	1,328,609	1,237,168	(91,441)	(6.9%)
REDEMPTION LITERARY LOANS	540,000	540,000	540,000	540,000	513,196	(26,804)	(5.0%)
INTEREST PSA LOANS	949,928	949,928	878,038	878,038	830,861	(47,177)	(5.4%)
INTEREST LITERARY LOANS	95,550	95,550	78,100	78,100	60,650	(17,450)	(22.3%)
FISCAL AGENT FEES	14,500	6,983	14,500	14,500	14,500	0	0.0%
COURTHOUSE	599,083	599,083	603,070	603,070	602,270	(800)	(0.1%)
COMMUNICATIONS SYSTEM	1,452,058	1,452,058	1,452,058	1,452,058	1,452,058	0	0.0%
HRSD INT PARTICIPATION	0	0	0	0	0	0	0.0%
Subtotal for Organization	4,981,345	4,973,827	4,894,375	4,894,375	4,710,703	(183,672)	(3.8%)
Total for Fund	4,981,345	4,973,827	4,894,375	4,894,375	4,710,703	(183,672)	(3.8%)

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 2013 GSD #1 Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	15,350	17,509	15,250	15,250	17,500	2,250	14.8%
DELINQUENT REAL ESTATE	240	218	240	240	240	0	0.0%
PUBLIC SERVICE CORP	1,000	1,011	950	950	1,000	50	5.3%
PENALTIES	60	67	60	60	60	0	0.0%
INTEREST	20	22	20	20	20	0	0.0%
Subtotal for Category	16,670	18,827	16,520	16,520	18,820	2,300	13.9%
USE							
INTEREST-BANK DEPOSIT	0	136	0	0	10	10	100.0%
INTEREST-LGIP	400	8	300	300	0	(300)	(100.0%)
RENTAL INCOME	17,320	3,391	0	0	0	0	0.0%
Subtotal for Category	17,720	3,534	300	300	10	(290)	(96.7%)
LOC REV							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
NON REVENUE							
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	2,930	0	2,280	2,280	4,120	1,840	80.7%
Subtotal for Category	2,930	0	2,280	2,280	4,120	1,840	80.7%
Total for Fund	37,320	22,361	19,100	19,100	22,950	3,850	20.2%

FY 2013 GSD #1 Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
GSD #1							
SALARIES-OTHER	150	0	150	150	150	0	0.0%
ELECTRICAL SERVICES	17,000	19,345	17,150	17,150	21,000	3,850	22.4%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	2,850	(473)	1,800	1,800	1,800	0	0.0%
REDEMPTION OF PRINCIPAL	17,320	86	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
Subtotal for Organization	37,320	18,958	19,100	19,100	22,950	3,850	20.2%
Total for Fund	37,320	18,958	19,100	19,100	22,950	3,850	20.2%

FY 2013 Gloucester Point Sanitary District Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
GLOU POINT SAN DIST							
SALARIES-OTHER	200	0	50	50	150	100	200.0%
ELECTRICAL SERVICES	17,000	16,885	17,155	17,155	18,500	1,345	7.8%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	3,295	0	1,000	1,000	1,500	500	50.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	2,000	2,000	0	(2,000)	(100.0%)
Subtotal for Organization	20,495	16,885	20,205	20,205	20,150	(55)	(0.3%)
Total for Fund	20,495	16,885	20,205	20,205	20,150	(55)	(0.3%)

FY 2013 Gloucester Point Sanitary District Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
GLOU POINT SAN DIST							
SALARIES-OTHER	200	0	50	50	150	100	200.0%
ELECTRICAL SERVICES	17,000	16,885	17,155	17,155	18,500	1,345	7.8%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	3,295	0	1,000	1,000	1,500	500	50.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	2,000	2,000	0	(2,000)	(100.0%)
Subtotal for Organization	20,495	16,885	20,205	20,205	20,150	(55)	(0.3%)
Total for Fund	20,495	16,885	20,205	20,205	20,150	(55)	(0.3%)

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.

The County's investment in the raw water supply has been an impetus for economic development over the past two decades, and has had an ancillary benefit of community recreation. At the end of June 30, 2011, the department provided water service to approximately 4,523 accounts and sewer service to approximately 1,280 accounts.

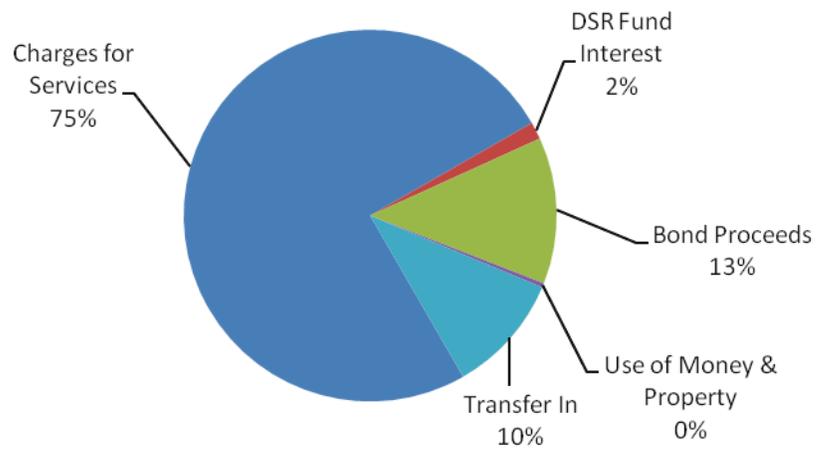
The budget for the Utility Fund is \$6,669,678 which represents an increase of 18.2% or \$1,025,228 over the current adopted budget. A large driver in this increase is the presentation of \$850,000 in bond proceeds, which will be explained in greater detail below.

Several decisions made in FY 2012 have impacted this budget recommendation. The Board of Supervisors commissioned a study to assure that the public utility organization is governed, managed, and operated with maximum efficiency. Raftelis Financial Consultants was selected to do this work, and they made their report to the Board of Supervisors at the November 1, 2011 meeting. Even with annual subsidies of Transfers from the General Fund, the financial stability of the Utility Fund has become somewhat tenuous. In order for the County to put the Utility Fund on a path of self-sufficiency, Raftelis recommended a combination of rate increases and continued Transfers from the General Fund in order to meet daily operational needs. To address long-term sustainability for the system, Raftelis also included recommendations for building various reserve funds, such as an operating reserve, a capital repair and maintenance reserve, a rate stabilization reserve, and a capital improvement reserve.

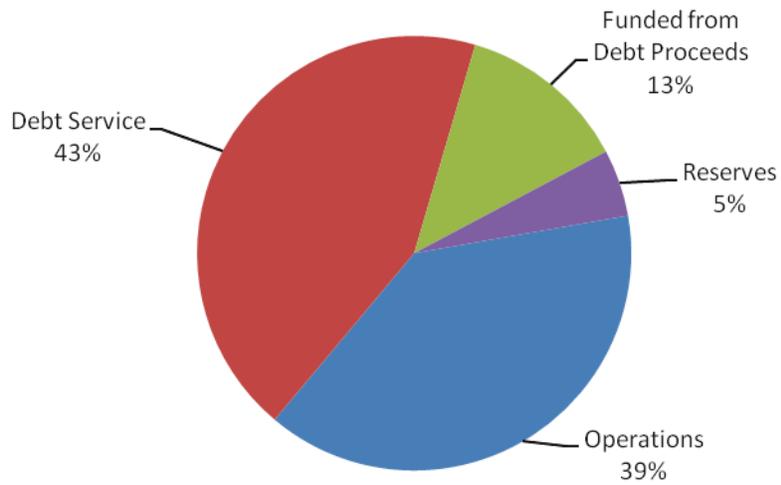
Additionally, it was recognized that the Utility Fund had an urgency to address costs associated with the Department of Environmental Quality Consent Order relating to sanitary sewer overflows and certain improvements to the County's water and sewer systems. At the November 1, 2011, Board of Supervisors meeting, the County authorized the issuance of \$3,758,000 in water and sewer system revenue and refunding bonds, with the understanding that the General Fund would provide the debt service for this bond through a Transfer from the General Fund.

Based on the Raftelis report, as well as endorsements from the Public Utilities Advisory Committee, this budget includes an average water and sewer service rate increase of 5%. Additionally, this budget includes setting aside 90% of the amount expected to be collected from connection fees, which are one-time revenues, as a means to begin accumulating necessary reserve funds. Finally, the General Fund will continue to provide a subsidy, which will be \$673,758 in FY 2013. This amount includes \$296,500 for the annual debt service on the new \$3,758,000 revenue bond.

FY 2013 Utility Fund Revenues



FY 2013 Utility Fund Expenditures



FY 2013 Utility Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
USE							
INTEREST-BANK DEPOSIT	2,000	8,117	2,000	2,000	2,000	0	0.0%
INTEREST-LGIP	55,000	374	55,000	55,000	5,000	(50,000)	(90.9%)
INTEREST-LGIP (SEWER)	15,000	94	15,000	15,000	8,500	(6,500)	(43.3%)
Subtotal for Category	72,000	8,584	72,000	72,000	15,500	(56,500)	(78.5%)
CHARGES							
WATER SERVICE	3,607,192	3,200,433	3,643,000	3,643,000	3,786,900	143,900	4.0%
SEWER SERVICE	693,506	581,899	695,000	695,000	730,000	35,000	5.0%
MISC WATER	20,000	25,693	20,000	20,000	20,000	0	0.0%
MISC SEWER	2,000	4,789	1,000	1,000	250	(750)	(75.0%)
RENEWAL-WATER	12,000	16,327	15,000	15,000	15,000	0	0.0%
RENEWAL-SEWER	0	0	0	0	0	0	0.0%
CONNECT-WATER	186,000	117,400	225,000	225,000	165,000	(60,000)	(26.7%)
CONNECT-SEWER	346,500	101,900	200,000	200,000	132,000	(68,000)	(34.0%)
DEVELOPMENT-WATER	30,000	17,500	37,500	37,500	17,500	(20,000)	(53.3%)
DEVELOPMENT-SEWER	72,000	37,400	72,000	72,000	48,000	(24,000)	(33.3%)
COLLECTION-WATER	500	1,180	500	500	900	400	80.0%
COLLECTION-SEWER	0	0	0	0	0	0	0.0%
AFTER HOURS WORK	250	200	250	250	170	(80)	(32.0%)
CONVERSION BALANCES	0	48	0	0	0	0	0.0%
INSPECTION FEES	0	0	4,000	4,000	1,500	(2,500)	(62.5%)
F O G PROGRAM	0	0	0	0	4,000	4,000	100.0%
LATE FEES	55,000	94,609	55,000	55,000	100,000	45,000	81.8%
Subtotal for Category	5,024,948	4,199,378	4,968,250	4,968,250	5,021,220	52,970	1.1%
MISC							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	0	1,007,380	0	0	0	0	0.0%
TRANSFER-WATER	6,000	5,429	6,000	6,000	6,000	0	0.0%
TRANSFER-SEWER	1,200	1,138	1,200	1,200	1,200	0	0.0%
RETURNED CHECK FEES	2,500	2,700	2,000	2,000	2,000	0	0.0%
Subtotal for Category	9,700	1,016,647	9,200	9,200	9,200	0	0.0%
FEDERAL							
FEDERAL GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
NON REVENUE							
DSR FUND INTEREST	115,000	89,262	115,000	115,000	100,000	(15,000)	(13.0%)
LOAN PROCEEDS	0	0	0	0	850,000	850,000	100.0%
TRANSFERS IN	0	500,000	480,000	480,000	673,758	193,758	40.4%
FUND BALANCE TRANSFER	335,000	0	0	0	0	0	0.0%
TRANSFERS IN	0	0	0	0	0	0	0.0%
Subtotal for Category	450,000	589,262	595,000	595,000	1,623,758	1,028,758	172.9%
Total for Fund	5,556,648	5,813,871	5,644,450	5,644,450	6,669,678	1,025,228	18.2%

FY 2013 Utility Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
OPERATING							
SALARIES	800,202	827,836	864,170	864,170	949,627	85,457	9.9%
PART TIME WAGES	80,779	74,394	82,803	82,803	52,217	(30,586)	(36.9%)
SALARIES-OVERTIME	50,000	37,671	50,000	50,000	25,000	(25,000)	(50.0%)
ONCALL	6,000	6,497	6,000	6,000	6,000	0	0.0%
FICA	71,679	68,586	76,727	76,727	79,013	2,286	3.0%
VRS	116,029	112,875	124,613	124,613	113,101	(11,512)	(9.2%)
HMP	98,720	97,091	131,449	131,449	153,270	21,821	16.6%
GROUP LIFE	8,882	2,189	2,420	2,420	12,535	10,115	418.0%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	21,179	21,378	21,605	21,605	23,616	2,011	9.3%
COMPENSATED ABSENCE EXP	0	(44,684)	0	0	0	0	0.0%
OPEB EXPENSE	0	16,611	0	0	0	0	0.0%
TRUSTEE FEES	10,000	6,800	10,000	10,000	10,000	0	0.0%
VRA FEE	19,688	17,625	17,227	17,227	17,227	0	0.0%
PROFESSIONAL SERVICES	297,371	238,790	300,000	300,000	45,000	(255,000)	(85.0%)
CONSENT ORDER	0	0	0	0	350,000	350,000	100.0%
LAB SERVICES	15,825	9,191	17,000	17,000	17,000	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	7,500	14,417	9,000	9,000	14,000	5,000	55.6%
MAINT SVC CONTRACT	65,000	106,204	107,000	107,000	67,000	(40,000)	(37.4%)
ADVERTISING	0	727	500	500	500	0	0.0%
ELECTRICAL SERVICES	150,000	120,187	162,000	162,000	165,000	3,000	1.9%
POSTAGE	26,000	25,931	29,700	29,700	32,000	2,300	7.7%
TELEPHONE	14,150	12,059	14,150	14,150	13,500	(650)	(4.6%)
PROPERTY INSURANCE	28,000	19,242	28,000	28,000	28,000	0	0.0%
TRAINING	6,000	4,634	7,000	7,000	7,200	200	2.9%
DUES & MEMBERSHIP	6,000	2,801	7,500	7,500	7,500	0	0.0%
DEPRECIATION EXPENSE	0	916,255	0	0	0	0	0.0%
DEPRECIATION EXP-GRANT	0	0	0	0	0	0	0.0%
AMORTIZATION	0	40,267	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	12,500	8,705	13,000	13,000	14,000	1,000	7.7%
CHEMICAL SUPPLIES	260,000	162,706	280,000	280,000	294,000	14,000	5.0%
WATER SUPPLIES	100,000	0	119,331	119,331	155,000	35,669	29.9%
PLANT SUPPLIES	0	34,136	0	0	0	0	0.0%
DISTRIBUTION SUPPLIES	0	39,954	0	0	0	0	0.0%
WASTEWATER SUPPLIES	40,000	0	40,000	40,000	55,000	15,000	37.5%
SEWER REPAIR SUPPLIES	0	19,185	0	0	0	0	0.0%
SEWER PREV MAIN SUPPLIES	0	15,023	0	0	0	0	0.0%
TOOLS	8,000	5,690	9,000	9,000	10,000	1,000	11.1%
AUTOMOTIVE SUPPLIES	77,000	91,495	96,000	96,000	115,000	19,000	19.8%
UNIFORMS	9,000	8,263	9,000	9,000	9,000	0	0.0%
INVENTORY SUPPLIES	22,000	22,192	24,500	24,500	27,800	3,300	13.5%

FY 2013 Utility Fund Expenditure Budget

Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
OTHER MISC EXPENSES	10,000	5,560	15,000	15,000	15,000	0	0.0%
PMTS TO GSD#1	17,320	3,391	0	0	0	0	0.0%
PMTS TO VDH	11,890	8,430	11,890	11,890	11,890	0	0.0%
CAPITAL OUTLAY NEW	335,000	0	0	0	500,000	500,000	100.0%
FURNITURE/FIXTURES-NEW	4,000	2,745	4,000	4,000	4,000	0	0.0%
OTH EQUIPMENT	32,545	3,720	20,000	20,000	32,545	12,545	62.7%
FUND BALANCE	102,000	0	322,000	322,000	332,750	10,750	3.3%
Subtotal for Organization	2,940,259	3,186,768	3,032,585	3,032,585	3,764,291	731,706	24.1%
DEBT SERVICE							
REDEMPTION OF PRINCIPAL	2,616,389	1,042,105	2,611,865	2,611,865	2,905,387	293,522	11.2%
AMORT BOND ISSUE COSTS	0	0	0	0	0	0	0.0%
Subtotal for Organization	2,616,389	1,042,105	2,611,865	2,611,865	2,905,387	293,522	11.2%
Total for Fund	5,556,648	4,228,873	5,644,450	5,644,450	6,669,678	1,025,228	18.2%

Mosquito Control Fund 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 \$95,602. Part-time staff will work from March 1 until the end of October.

FY 2013 Mosquito Control Fund Revenue Budget

Account Title	FY 11 Final Budget	FY 11 Actual Revenues	FY 12 Original Budget	FY 12 Expected Budget	FY 13 Adopted Budget	Dollar Change	% Change
PROPERTY TAX							
CURRENT REAL ESTATE	90,311	89,220	89,918	89,918	89,918	0	0.0%
DELINQUENT REAL ESTATE	2,374	2,344	2,411	2,411	2,411	0	0.0%
PUBLIC SERVICE CORP	115	130	114	114	86	(28)	(24.6%)
PENALTIES	520	538	520	520	346	(174)	(33.5%)
INTEREST	400	281	382	382	251	(131)	(34.3%)
EXPENDITURE REFUNDS	0	0	2	2	2	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	0	0	0	0	2,588	2,588	100.0%
Subtotal for Category	93,720	92,513	93,347	93,347	95,602	2,255	2.4%
Total for Fund	93,720	92,513	93,347	93,347	95,602	2,255	2.4%

FY 2013 Mosquito Control Fund Expenditure Budget

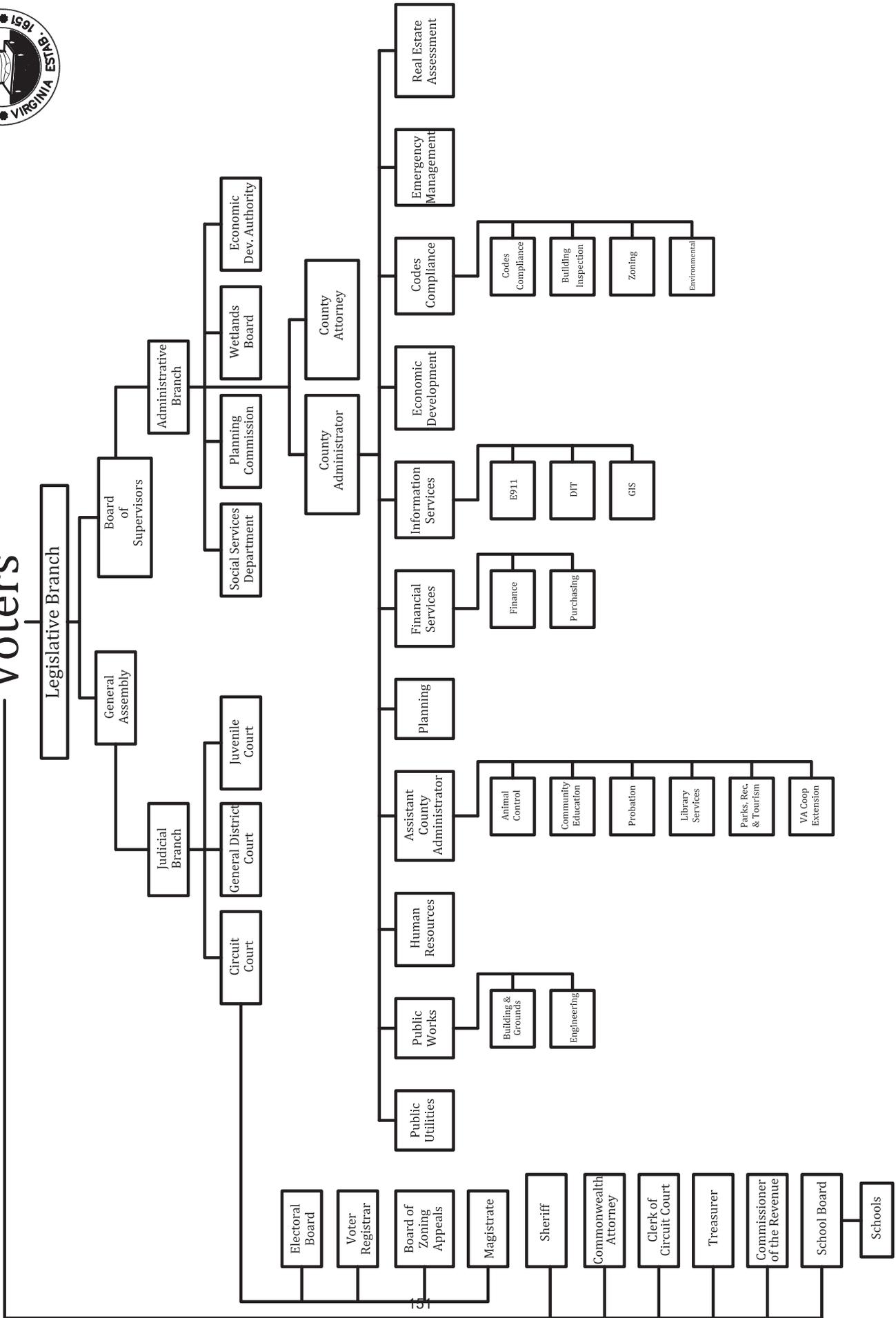
Account Title	FY 11 Final Budget	FY 11 Actual Expenditures	FY 12 Original Budget	FY 12 Expected Appropriations	FY 13 Adopted Budget	Dollar Change	% Change
MOSQUITO CONTROL							
PART TIME WAGES	15,000	15,055	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	600	436	650	650	600	(50)	(7.7%)
FICA	1,200	1,181	1,197	1,197	1,100	(97)	(8.1%)
WORKERS COMPENSATION	1,300	1,312	783	783	750	(33)	(4.2%)
SUPPORT LABOR	2,700	768	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	4,700	705	500	500	350	(150)	(30.0%)
REPAIR & MAINTAIN	400	21	300	300	100	(200)	(66.7%)
TRAINING	600	375	400	400	600	200	50.0%
CHEMICAL SUPPLIES	65,550	65,028	72,082	72,082	74,552	2,470	3.4%
VEHICLE FUELS	1,100	1,213	1,285	1,285	1,500	215	16.7%
OTHER OPERATING SUPPLIES	50	48	50	50	50	0	0.0%
MOTOR VEHICLES NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	988	1,100	1,100	1,000	(100)	(9.1%)
FUND BALANCE	520	0	0	0	0	0	0.0%
Subtotal for Organization	93,720	87,129	93,347	93,347	95,602	2,255	2.4%
Total for Fund	93,720	87,129	93,347	93,347	95,602	2,255	2.4%

Appendix

Gloucester County Organizational Chart



Voters



GLOUCESTER COUNTY
FY 2013
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 2	\$17,106	\$25,659	\$8.22	\$12.34
N	Community School Supv				
N	Data Entry Operator				
N	Park Aide				
N	Recreation Aide				
	Grade 3	\$18,133	\$27,200	\$8.72	\$13.08
N	Custodian				
N	Substitute Office Worker				
	Grade 4	\$19,221	\$28,832	\$9.24	\$13.86
N	Groundskeeper - B & G				
N	Groundskeeper - Parks				
	Grade 5	\$20,373	\$30,560	\$9.79	\$14.69
N	Assistant Registrar				
N	Custodian II				
N	Library Clerk				
N	Office Assistant				
N	Office Associate II -Emergency- DSS				
	Grade 6	\$21,597	\$32,396	\$10.38	\$15.57
N	Cook				
N	Deputy I - Circuit Court				
N	Deputy Treasurer I				
N	Revenue Technician				
	Grade 7	\$22,893	\$34,340	\$11.01	\$16.51
N	4H Youth Technician				
N	Maintenance Assistant				
N	Office Associate III - DSS				
N	Utility Worker I				
N	WTP Trainee				
	Grade 8	\$24,266	\$36,399	\$11.67	\$17.50
N	Customer Service Representative				
N	Human Services Assistant II - DSS				
N	Library Specialist				
N	Mechanical Technician I				
N	Park Ranger				
N	Permit Technician				
N	Revenue Specialist				
N	Shift Foreman, Custodian				

GLOUCESTER COUNTY
FY 2013
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 8 Continued	\$24,266	\$36,399	\$11.67	\$17.50
N	Utility Worker II				
	Grade 9	\$25,721	\$38,582	\$12.37	\$18.55
N	Administrative Assistant I				
N	Administrative Program Assistant I - DSS				
N	Class IV WTP Operator				
N	Deputy II -Circuit Court				
N	Grounds Technician				
N	Park Maintenance Technician				
N	RE Assessment Technician II				
N	Real Estate Technician II				
	Grade 10	\$27,266	\$40,899	\$13.11	\$19.66
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				
	Grade 11	\$28,902	\$43,353	\$13.90	\$20.84
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				

GLOUCESTER COUNTY
FY 2013
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 12	\$30,636	\$45,954	\$14.73	\$22.09
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				
	Grade 13	\$32,474	\$48,711	\$15.61	\$23.42
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				
N	Video Technician				
	Grade 14	\$34,422	\$51,633	\$16.55	\$24.82
N	Athletics Supervisor				
N	Buyer II				
N	Communications Coordinator				
N	Codes Compliance Officer				
N	Community Education Coordinator				

GLOUCESTER COUNTY
FY 2013
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 14 Continued	\$34,422	\$51,633	\$16.55	\$24.82
N	Deputy Recruit - Law Enforcement				
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				
	Grade 15	\$36,487	\$54,731	\$17.54	\$26.31
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				
	Grade 16	\$38,677	\$58,016	\$18.59	\$27.89
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				
	Grade 17	\$40,997	\$61,496	\$19.71	\$29.57
E	Chief Deputy - Circuit Court				
E	Chief Deputy - Commissioner of Revenue				
N	Combination Insp/Plans Examiner				

GLOUCESTER COUNTY
 FY 2013
 SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
Grade 17 Continued		\$40,997	\$61,496	\$19.71	\$29.57
E	Communications Supervisor				
N	Database Administrator				
N	Investigator II				
N	Senior Deputy - Law Enforcement				
N	Senior Real Estate Appraiser				
N	Social Worker IV - DSS				
Grade 18		\$43,457	\$65,186	\$20.89	\$31.34
N	Master Deputy - Law Enforcement				
E	Physician's Assistant				
E	Planner III				
E	Probation & Pretrial Director				
Grade 19		\$46,064	\$69,096	\$22.15	\$33.22
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				
Grade 20		\$48,829	\$73,244	\$23.48	\$35.21
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 Engineer				
E	Utility Supervisor				
Grade 21		\$51,579	\$77,369	\$24.80	\$37.20
E	Applications Integrator Coordinator				
E	Building Official				
E	Lieutenant - Administration				
N	Lieutenant - Law Enforcement				
E	IT Systems and Network Coordinator				

GLOUCESTER COUNTY
FY 2013
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 22	\$54,864	\$82,296	\$26.38	\$39.57
E	Asst. Comm. Attorney II				
E	Assistant Director I - DSS				
E	Captain				
E	Director of Buildings & Grounds				
E	Director of Library Services				
E	Emergency Management Coordinator				
E	Purchasing Manager				
	Grade 23	\$58,156	\$87,234	\$27.96	\$41.94
E	Major				
	Grade 24	\$61,645	\$92,468	\$29.64	\$44.46
E	Assistant County Attorney				
E	Asst. Comm. Attorney IV				
	Grade 25	\$65,343	\$98,015	\$31.41	\$47.12
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				
	Grade 26	\$69,263	\$103,895	\$33.30	\$49.95
E	Director II - DSS				
E	Director of Codes Compliance				
E	Director of Finance				
E	Director of Public Works				
E	Director of Utilities				
	Grade 27	\$73,420	\$110,130	\$35.30	\$52.95
E	Director of Information Technology				
	Grade 28	\$77,826	\$116,739	\$37.42	\$56.12
E	Assistant County Administrator				

POSITION ALLOCATION LIST

(Does not include positions designated as work as required)

FISCAL YEAR 2013						
DEPARTMENT	COUNTY		STATE		GRANT	
	F/T	P/T	F/T	P/T	F/T	P/T
Administration	4					
County Attorney	3					
Human Resources	4					
Commissioner of Revenue	2	1	6			
RE Assessment	6	1				
Treasurer	3		7			
Finance	5					
Department of Information Technology	9					
GIS	3	1				
Central 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		32	2		
E-911	4	2				
Jail	2		35			
Probation					7	
Codes	15					
Animal Control	5					
Emergency Management	2	1				
Public Works	4					
Buildings & Grounds	28	2				
Community Education	7	2				
Cable TV Services		1				
Parks & Recreation	8	1				
Beaverdam Park	3					
History Museum		1				
Library	10	4				
Planning	5					
Economic Development	2					
Clean Community		1				
Tourism	1					
Extension Service	1					
SUBTOTALS	166.5	19	93.5	2	8	2
Social Services	38					
Utilities	26	2				
GRAND TOTALS	230.5	21	93.5	2	8	2
.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, 2011

	General	Debt Service	Capital Projects	School Construction	Other Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 19,435,250	\$ -	\$ 121,099	\$ 78,807	\$ -	\$ 19,635,156
Receivables (net of allowance for uncollectibles):						
Taxes receivable	20,500,986	-	-	-	-	20,500,986
Accounts receivable	450,465	-	6,900	-	901	458,266
Due from other funds	1,932,760	-	2,168,889	2,754,197	14,925	6,870,771
Due from other governmental units	1,353,389	-	602,769	-	220,609	2,176,767
Prepaid items	50,598	1,761,167	-	-	-	1,811,765
Total assets	<u>\$ 43,723,448</u>	<u>\$ 1,761,167</u>	<u>\$ 2,899,657</u>	<u>\$ 2,833,004</u>	<u>\$ 236,435</u>	<u>\$ 51,453,711</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 389,497	\$ -	\$ 362,452	\$ 46,844	\$ 64,842	\$ 863,635
Accrued liabilities	637,265	-	-	-	-	637,265
Due to other governmental units	3,227,562	-	-	78,807	-	3,306,369
Due to other funds	4,938,011	1,761,167	-	-	171,593	6,870,771
Deferred revenue	18,580,928	-	-	-	-	18,580,928
Total liabilities	<u>\$ 27,773,263</u>	<u>\$ 1,761,167</u>	<u>\$ 362,452</u>	<u>\$ 125,651</u>	<u>\$ 236,435</u>	<u>\$ 30,258,968</u>
Fund balances:						
Nonspendable	\$ 50,598	\$ -	\$ -	\$ -	\$ -	\$ 50,598
Restricted	132,450	-	19,000	-	-	151,450
Committed	799,389	-	2,518,205	2,707,353	-	6,024,947
Unassigned	14,967,748	-	-	-	-	14,967,748
Total fund balances	<u>\$ 15,950,185</u>	<u>\$ -</u>	<u>\$ 2,537,205</u>	<u>\$ 2,707,353</u>	<u>\$ -</u>	<u>\$ 21,194,743</u>
Total liabilities and fund balances	<u>\$ 43,723,448</u>	<u>\$ 1,761,167</u>	<u>\$ 2,899,657</u>	<u>\$ 2,833,004</u>	<u>\$ 236,435</u>	<u>\$ 51,453,711</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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund				
Reserved	\$ -	\$ 149,442	\$ 238,285	\$ 495,576
Unreserved	-	14,334,402	12,622,904	13,140,232
Nonspendable	50,598	-	-	-
Restricted	132,450	-	-	-
Committed	799,389	-	-	-
Assigned	14,967,748	-	-	-
Total General Fund	<u>\$ 15,950,185</u>	<u>\$ 14,483,844</u>	<u>\$ 12,861,189</u>	<u>\$ 13,635,808</u>
All Other Governmental Funds				
Reserved	\$ -	\$ 19,000	\$ 19,000	\$ 2,389,898
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	808	649
Capital projects funds	-	2,810,371	3,678,708	5,466,719
Restricted	19,000	-	-	-
Committed	5,225,558	-	-	-
Total all other governmental funds	<u>\$ 5,244,558</u>	<u>\$ 2,829,371</u>	<u>\$ 3,698,516</u>	<u>\$ 7,857,266</u>

Note: The County implemented GASB Statement 54, the new standard for fund balance reporting, in FY 2011. Restatement of prior year balance is not feasible. Therefore, ten years fo fund balance information in accordance with GASB 54 is not available, but will be accumulated over time.

	2007	2006	2005	2004	2003	2002
\$	500,502	\$ 556,862	\$ 398,179	\$ 510,268	\$ 731,387	\$ 943,221
	12,994,355	15,953,192	15,503,657	17,620,647	11,933,486	9,794,702
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>13,494,857</u>	<u>16,510,054</u>	<u>15,901,836</u>	<u>18,130,915</u>	<u>12,664,873</u>	<u>10,737,923</u>
\$	6,150,997	\$ -	\$ -	\$ -	\$ -	\$ -
	-	63,974	63,974	169,644	127,218	-
	801	75,116	24,165	488	280	-
	6,585,325	3,847,743	4,032,730	8,167,302	2,445,595	3,293,077
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>12,737,123</u>	<u>3,986,833</u>	<u>4,120,869</u>	<u>8,337,434</u>	<u>2,573,093</u>	<u>3,293,077</u>

COUNTY OF GLOUCESTER, VIRGINIA

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
REVENUES				
General property taxes	\$ 32,277,667	\$ 31,916,749	\$ 32,090,454	\$ 29,677,158
Other local taxes	8,188,114	9,727,703	9,868,013	10,637,789
Permits, privilege fees, and regulatory licenses	262,490	285,060	421,907	505,444
Fines and forfeitures	87,571	120,804	94,148	111,970
Revenue from the use of money and property	159,151	203,980	273,362	909,595
Charges for services	716,673	816,885	978,630	1,044,733
Miscellaneous	516,200	477,007	543,271	583,074
Recovered costs	306,934	360,700	413,418	300,414
Intergovernmental revenues:				
Other local governments	-	-	-	-
Commonwealth	10,517,539	9,042,801	9,927,995	9,467,389
Federal	2,041,209	2,628,893	2,940,280	3,091,324
Total revenues	<u>\$ 55,073,548</u>	<u>\$ 55,580,582</u>	<u>\$ 57,551,478</u>	<u>\$ 56,328,890</u>
EXPENDITURES				
Current:				
General government administration	\$ 4,391,984	\$ 4,796,836	\$ 4,766,294	\$ 4,744,278
Judicial administration	1,511,513	1,473,565	1,619,429	1,616,046
Public safety	10,237,522	10,430,536	10,622,469	10,657,869
Public works	1,879,012	1,866,165	1,873,556	1,820,371
Health and welfare	4,487,974	4,482,064	4,348,208	4,001,667
Education	20,969,964	20,323,168	21,703,289	21,561,837
Parks, recreation, and cultural	1,834,819	1,857,339	1,970,594	2,040,444
Community development	731,327	728,581	776,991	828,242
Nondepartmental	263,170	272,035	272,035	271,250
Capital projects	2,925,484	2,698,567	19,493,940	15,512,754
Debt service:				
Principal retirement	3,394,093	3,385,644	3,055,466	2,317,442
Interest and other fiscal charges	1,858,998	2,012,572	2,547,578	1,603,656
Total expenditures	<u>\$ 54,485,860</u>	<u>\$ 54,327,072</u>	<u>\$ 73,049,849</u>	<u>\$ 66,975,856</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 587,688</u>	<u>\$ 1,253,510</u>	<u>\$ (15,498,371)</u>	<u>\$ (10,646,966)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 6,671,343	\$ 6,578,300	\$ 7,891,873	\$ 6,288,819
Transfers out	(7,171,343)	(7,078,300)	(8,571,873)	(7,088,819)
Proceeds from general obligation bonds	-	-	-	6,364,713
Proceeds from bond issuance premium	-	-	-	343,349
Proceeds of capital leases	-	-	11,245,000	-
Insurance recovery	3,793,840	-	-	-
Advance refunding of bonds	-	-	-	-
Refunding of capital lease	-	-	-	-
Total other financing sources (uses)	<u>\$ 3,293,840</u>	<u>\$ (500,000)</u>	<u>\$ 10,565,000</u>	<u>\$ 5,908,062</u>
Net change in fund balances	\$ 3,881,528	\$ 753,510	\$ (4,933,371)	\$ (4,738,904)
Fund balances - beginning	17,313,215	16,559,705	21,493,076	26,231,980
Fund balances - ending	<u>\$ 21,194,743</u>	<u>\$ 17,313,215</u>	<u>\$ 16,559,705</u>	<u>\$ 21,493,076</u>
Debt Service as a percentage of noncapital expenditures	<u>13.23%</u>	<u>10.26%</u>	<u>9.88%</u>	<u>6.76%</u>

N/A - This information was unavailable.

	2007	2006	2005	2004	2003	2002
\$	27,371,520	\$ 26,432,859	\$ 25,361,237	\$ 24,578,024	\$ 23,089,347	\$ 21,735,807
	10,356,066	10,234,426	10,150,629	9,429,641	8,190,587	7,534,250
	561,291	442,365	358,550	325,348	367,752	301,641
	90,068	99,699	124,446	94,788	69,936	77,277
	1,296,199	645,911	418,748	206,686	280,952	178,440
	998,385	1,003,058	1,025,539	961,182	1,007,586	873,832
	719,956	853,784	213,490	1,375,249	3,539,593	183,417
	242,889	224,721	187,266	235,694	327,999	308,160
	-	-	-	-	-	65,000
	8,822,084	8,287,161	7,513,836	7,561,900	7,137,791	7,939,865
	2,678,290	2,743,385	2,368,128	2,895,075	2,026,477	2,142,757
\$	<u>53,136,748</u>	<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>
\$	4,292,566	\$ 4,114,209	\$ 3,716,011	\$ 3,252,076	\$ 3,264,643	\$ 3,296,403
	1,311,561	1,256,090	1,188,720	1,134,736	1,072,443	1,194,277
	10,124,699	8,832,107	8,495,083	8,652,538	7,017,379	6,851,651
	1,717,936	1,606,088	1,485,546	1,453,195	1,349,677	1,191,479
	3,920,276	3,685,808	3,744,821	3,386,685	3,296,833	2,892,104
	20,123,728	18,415,298	17,195,819	16,080,604	15,708,844	14,858,211
	1,879,698	1,708,483	1,486,361	1,242,768	1,112,185	1,084,547
	908,769	803,212	735,022	726,647	794,845	646,556
	242,300	199,126	165,327	1,362,005	3,673,350	668,639
	5,091,488	5,173,233	10,227,835	2,541,164	2,880,899	7,320,020
	2,125,399	2,237,523	3,041,103	2,186,094	2,288,399	2,637,212
	1,430,257	2,202,010	1,788,567	1,682,544	1,972,079	2,144,126
\$	<u>53,168,677</u>	<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>(31,929)</u>	<u>\$ 734,182</u>	<u>\$ (5,548,346)</u>	<u>\$ 3,962,531</u>	<u>\$ 1,606,444</u>	<u>\$ (3,444,779)</u>
\$	10,171,364	\$ 8,122,258	\$ 11,187,176	\$ 4,629,367	\$ 6,033,929	\$ 1,684,883
	(11,071,364)	(9,022,258)	(12,084,474)	(5,329,367)	(6,728,801)	(2,184,883)
	6,505,000	-	-	7,525,000	-	-
	162,022	-	-	442,852	-	-
	-	8,205,000	-	1,589,921	-	494,255
	-	-	-	-	-	-
	-	(7,565,000)	-	-	-	-
	-	-	-	(1,589,921)	-	-
\$	<u>5,767,022</u>	<u>\$ (260,000)</u>	<u>\$ (897,298)</u>	<u>\$ 7,267,852</u>	<u>\$ (694,872)</u>	<u>\$ (5,745)</u>
\$	5,735,093	\$ 474,182	\$ (6,445,644)	\$ 11,230,383	\$ 911,572	\$ (3,450,524)
	20,496,887	20,022,705	26,468,349	15,237,966	14,326,394	17,776,918
\$	<u>26,231,980</u>	<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>6.90%</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

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

Calendar Year Ended	Residential Property	Commercial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
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
2011	4,031,331	438,534	309,207	4,160,658	0.58	4,160,658

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

Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income	Unemployment Rate (3)	School Enrollment (4)
2001	34,900	\$ 910,294	\$ 26,083	2.4 %	6,411
2002	35,100	942,410	26,849	3.2	6,350
2003	35,281	986,458	27,960	3.2	6,309
2004	35,586	1,057,181	29,708	3.0	6,147
2005	35,759	1,090,866	30,506	3.1	6,078
2006	36,361	1,185,316	32,599	2.6	6,000
2007	36,203	1,250,578	34,543	2.5	5,949
2008	36,438	1,364,129	37,437	3.5	5,910
2009	36,776	1,360,621	36,998	6.1	5,925
2010	36,858	N/A	N/A	6.4	5,860

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

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Total Collections to Date		
				Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2002	\$ 17,445,456	\$ (6,819)	\$ 17,438,637	\$ 16,822,442	96.43%	\$ 614,699	\$ 17,437,141	99.99%
2003	18,672,765	5,454	18,678,219	18,032,870	96.57%	643,626	18,676,496	99.99%
2004	19,067,303	(7,324)	19,059,979	18,502,834	97.04%	555,230	19,058,064	99.99%
2005	19,480,506	(1,810)	19,478,696	18,931,208	97.18%	542,675	19,473,883	99.98%
2006	20,261,412	(1,639)	20,259,773	19,792,078	97.68%	464,284	20,256,362	99.98%
2007	21,213,981	51,809	21,265,790	20,665,168	97.41%	588,620	21,253,788	99.94%
2008	22,593,114	33,051	22,626,165	21,946,260	97.14%	653,975	22,600,235	99.89%
2009	23,972,690	17,327	23,990,017	23,326,961	97.31%	587,827	23,914,788	99.69%
2010	24,014,793	(13,228)	24,001,565	23,210,366	96.65%	525,171	23,735,537	98.89%
2011	23,809,339	-	23,809,339	23,017,397	96.67%	-	23,017,397	96.67%

Source: Gloucester County Treasurer's Department

COUNTY OF GLOUCESTER, VIRGINIA

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities			Percentage of Personal Income	Per Capita
	General Obligation Bonds	State Literary Funds Loans	Capital Lease and Notes Payable	General Obligation Bonds	Revenue Bonds	Total Primary Government		
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	5.03%	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
2011	16,569,674	2,523,520	18,282,741	-	20,696,418	58,072,353	N/A	1,575.57

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

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

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Public Utility	
				Real Estate	Personal Property
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
2012	0.65	2.95	2.95	0.65	2.95

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

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, 2012</u>	<u>Annual Principal Payment</u>	<u>Last Payment Due</u>
SCHOOL DEBT						
General Obligation Bonds VPSA						
High School, etc.**	December 17, 1992	5.85%	4,335,000	130,000.00	Various	December 15, 2012
High School, etc.**	April 29, 1993	5.10% - 5.50%	2,100,000	75,000.00	Various	December 15, 2012
Refunded Bond***	January 3, 1994	6.40% - 6.75%	8,565,000	-	Various	December 15, 2011
Bethel Elementary	May 2, 1996	4.60% - 5.80%	2,800,000	700,000.00	140,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	3.10% - 5.35%	7,525,000	5,395,000.00	Various	July 15, 2023
Abingdon Elementary	November 9, 2006	4.25% - 5.10%	6,505,000	5,415,000.00	Various	July 15, 2026
Abingdon	November 8, 2007	3.00%	6,364,713	5,239,132.00	Various	July 15, 2027
VPSA 2011	December 15, 2011	4.25%	500,000	500,000.00	Various	December 1, 2030
Total VPSA Debt				17,454,132.00		
State Literary Fund Loans						
Page	December 15, 1992	3.00%	1,678,784	82,784.00	84,000	December 15, 2012
Abingdon	December 15, 1992	3.00%	1,604,993	65,993.00	81,000	December 15, 2012
Peasley	December 15, 1992	4.00%	2,489,419	114,419.00	125,000	December 15, 2012
Bethel	July 15, 1998	3.00%	4,970,324	1,470,324.00	250,000	July 15, 2018
Total Literary Fund Debt				1,733,520.00		
Total School Debt				19,187,652.00		
PRIMARY GOVERNMENT DEBT						
Courthouse Series 2006 Refunding	March 22, 2006	3.75% - 4.50%	8,205,000	7,745,000.00	Various	November 1, 2030
Communications System	January 1, 2007	4.49%	11,245,000	7,491,946.01	1,452,058	July 1, 2017
Total County Debt				15,236,946.01		
Grand Total Debt				34,424,598.01		

** 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.

