



# County of Gloucester Virginia



## Adopted Budget



**For the Fiscal  
Year Ending  
June 30, 2015**



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

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Brenda G. Garton  
County Administrator



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# County of Gloucester

County Administrator

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## MEMORANDUM

To: Gloucester County Board of Supervisors

From: Brenda G. Garton, County Administrator

Date: April 15, 2014

Subject: Adopted Budget for Fiscal Year 2014-2015

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I have enclosed the approved County budget for the fiscal year July 1, 2014 to June 30, 2015, which includes information on expected revenues and planned expenditures for each of the County's funds.

On Monday, March 24, 2014, a public hearing was held for comment on the proposed budget. This budget was adopted as amended at a meeting on the Board of Supervisors held on Tuesday, April 15, 2014. 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.

The Board's overriding principals in developing this Fiscal Year 2015 Budget were:

- No increase in current tax rates.
- No new borrowing.
- Fund the increase in debt service for new Page Middle School and capital (HVAC) borrowing.
- Keep services at current levels, supporting Board initiatives, priorities, programs, directives, and capital approvals.

Total County Budget - \$133,781,358

The total County budget for all funds for Fiscal Year 2015 is \$133,781,358, which is \$1,676,587 or 1.2% less than the current adopted budget. The majority of this decrease is attributed to the School Construction Fund 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 \$53,716,880 or 40.2% of the total budget. Public safety is a high funding priority in that it comprises \$12,189,371 or 9.1% 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, School Construction Fund, and Debt Fund total \$36,141,851, which is 27.0% of the total budget.

These three priorities: education, public safety, and capital, total 76.3% of the total County budget.

General Fund Budget Summary - \$60,009,251

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.

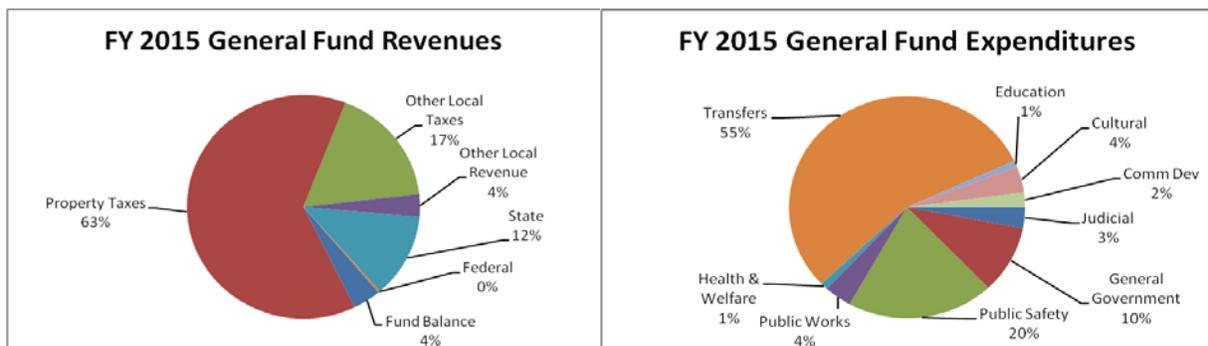
The revenues for the Fiscal Year 2015 General Fund budget are \$1,969,156 or 3.4% higher than the Fiscal Year 2014 adopted budget. This increase can be attributed to favorable collections for personal property and public service taxes as well as use of the excess fund balance for one-time capital needs. These additional revenues will be used to address increased debt payments for school projects, critical capital needs, and other necessary costs.

The Fiscal Year 2015 budget is balanced with no increases in the real estate tax rate of \$.65, the personal property tax rate of \$2.95, and the boat tax rate of \$1.00.

On the expenditure side, the Fiscal Year 2015 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. Finally, the budget does not fully fund recommendations of the Capital Improvements Plan Advisory Committee.

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, 2014 will be \$15,371,627. After using \$1,888,147 for primarily capital needs, the remaining amount will be sufficient to cover any unexpected expenditures next year, as well as creating sufficient cash to carry us between real estate tax collections.

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



	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
<u>Revenue:</u>				
Property Taxes	\$36,698,985	\$37,843,000	\$1,144,015	3.1%
Local Taxes	10,381,656	10,371,632	-10,024	-0.1%
Other Local Revenue	1,972,639	1,993,777	21,138	1.1%
Total Local Revenue	\$49,053,280	\$50,208,409	\$1,155,129	2.4%
State Revenue	\$7,244,749	\$7,418,754	\$174,005	2.4%
Federal Revenue	\$189,599	\$157,030	-\$32,569	-17.2%
Fund Balance Transfers	\$1,552,467	\$2,225,058	\$672,591	43.3%
Total General Fund Revenue	\$58,040,095	\$60,009,251	\$1,969,156	3.4%
<u>Expenditures:</u>				
General & Financial Administration	\$5,803,895	\$6,080,499	\$276,604	4.8%
Judicial Administration	1,771,224	1,821,630	50,406	2.8%
Public Safety	11,580,555	12,189,371	608,816	5.3%
Public Works	2,226,934	2,237,948	11,014	0.5%
Health & Welfare	604,961	614,641	9,680	1.6%
Education	558,527	581,509	22,982	4.1%
Parks, Recreation, & Cultural	2,168,631	2,229,665	61,034	2.8%
Community Development	1,070,718	1,018,147	-52,571	-4.9%
Civic Contributions	320,585	338,497	17,912	5.6%
Pay Matters	362,139	28,275	-333,864	100.0%
Transfers to Schools	22,603,728	22,765,728	162,000	0.7%
Transfers to Social Services	1,119,252	1,119,252	0	0.0%
Transfers to CSA	646,000	651,000	5,000	0.8%
Transfers to Capital	2,209,751	2,156,606	-53,145	-2.4%
Transfers to Debt Service	4,319,437	5,502,725	1,183,288	27.4%
Transfers to Utility Fund	673,758	673,758	0	100.0%
Total General Fund Expenditures	\$58,040,095	\$60,009,251	\$1,969,156	3.4%

### School Budget - \$53,716,880

The adopted budget for the School Operating Fund totals \$53,716,880, which is an increase of \$1,550,355 over the previous adopted budget. The County's transfer to the School Operating Fund will be \$22,765,728, which is an increase of \$162,000.

### Cafeteria Budget - \$2,511,143

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 - \$707,056

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 - \$3,811,027

The budget for the Gloucester Department of Social Services expenditures is \$3,811,027, which is an increase of \$202,192 from last year. The local appropriation for the Social Services budget will be level funded at \$1,119,252 for next year.

The projected revenues from the Commonwealth increased by \$108,217, while the projected revenues from the Federal Government increased by \$93,975.

Comprehensive Services Act Budget - \$1,516,000

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 \$651,000 for this responsibility next year and details of this budget are enclosed for Board review.

Capital Improvements Budget - \$10,405,606

Gloucester County has been dealing with the realities of economic difficulties since 2008 when one of the first actions taken by the County was to fund and complete only those capital projects where it did not make economic sense to delay to a future year. The situation was further complicated when Page Middle School was destroyed by a tornado on April 16, 2011.

The County Administrator's Capital Improvements Plan Advisory Committee met and was charged with recommending a five-year (FY 2015-2019) plan for consideration by the Board of Supervisors. The CIP Committee attempted to balance the considerable amounts of money required for projects, within the current debt policies of the County, with the needs of competing demands for capital investment. The Committee not only reviewed specific projects for the recommendation, but also discussed at length the issues and factors impacting the development of a capital plan including what are new capital items and what are maintenance and/or replacement of a current capital asset. Included in the Committee's report to the Board of Supervisors was the recommendation to begin a facilities maintenance and replacement fund to address maintenance projects and other capital operating expenditures.

While this budget proposal does not include all recommendations of the CIP Advisory Committee, it does include funding for the following:

- \$500,000 for tax assessment and receipting software for the Treasurer and Commissioner of the Revenue. This project was included for FY 2015 funding in a prior adopted plan, and work has begun on the project (seeking consultant to assist with defining project scope). Funding for this project will be provided from excess fund balance in the General Fund.
- \$55,398 for a Woodville Park Master-Plan Update as well as begin site and building design for a possible concessions building and/or restroom. The funding for this project will be provided from excess fund balance in the General Fund.
- \$50,050 for replacement of laptops for uniform patrol and investigations. This project will be funded using excess fund balance in the General Fund.
- \$705,450 to begin funding a Facilities Maintenance & Replacement Fund. These are pay-as-you-go projects for any appropriate County or School Division facility. The funding for this project will be provided from excess fund balance in the General Fund, and the funding will be split between the County and School Division.

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

- \$4,500,000 for the School Division's HVAC and roof replacement program. The School Division has identified the most critical need as Petsworth Elementary School. If funds are

available, HVAC replacements and roof repairs will be addressed at Botetourt and Achilles Elementary Schools as well as other facilities. This project is funded with proceeds from the 2013 Virginia Public School Authority bond sale.

- \$326,295 for the vehicle/equipment replacement fund, which is funded from a portion of the personal property tax rate. These funds will be split 50-50 between the School Division and the County. These funds can be used for replacing school buses, County and School Division vehicles, police cars, and other large equipment needs.
- \$48,333 for the last of three payments for the Feral Cat Project.
- \$61,200 to continue the funding of a County personal computer replacement program.
- \$3,000,000 for the Federal Emergency Management Agency Hazard Mitigation Grant Program, which are funds used to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. Since 2005, FEMA has awarded grants totaling \$11,841,695 to Gloucester. 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.
- \$194,880 for the improvement of the Cable Services Program, which is used by both the County and the school division. Funding for this project will be provided by a portion of the Cable TV Franchise Tax as well as Cox Cable capital payments.
- \$600,000 for electrical infrastructure and athletic lights at Woodville Park to prepare for installing infrastructure. Funding for the project will be provided by using \$85,000 from the County Administrator's Assigned Fund Balance for Park Projects, \$300,000 from a state grant, and \$215,000 from excess fund balance in the General Fund.
- \$364,000 for the Fairfield Foundation project, which will support the authentic restoration of the Edge Hill Service Station address and associated property improvements. Funding for the project will be provided from a Virginia Department of Transportation grant.

#### School Construction Fund - \$20,000,000

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 first bond sale was held late 2012 and the second bond sale was held late 2013.

After various public meetings and public discussions, the School Board decided to demolish the remaining portions of the old Page Middle School and build a new school on property near the corner of T.C. Walker Road and George Washington Memorial Highway. Additionally, the School Board received an allocation of \$1,000,000 through the Virginia Department of Transportation's Revenue Sharing Program for road improvements, which would be in addition to any debt proceeds and insurance recoveries.

Construction is scheduled to be completed by September 2015.

#### Debt Service Budget - \$5,736,245

The Debt Fund includes monies needed for payment of the long-term debt of the County, which includes the School Board debt. Payment of principal and interest on this debt is provided by appropriations from the General Fund.

The budget for debt service expenditures is \$5,736,245, which is an increase of \$1,187,063 over the prior fiscal year's adopted budget. This increase can be attributed to the issuance of Series 2013 School bonds through the Virginia Public School Authority.

Included in the budget is federal reimbursement of \$233,520 for interest owed on school bonds provided through the American Recovery and Reinvestment Act program (QSCB).

Sanitary Districts – \$44,100

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 - \$8,080,108

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, 17 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 potentially hazardous 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, 2013, the department provided water service to approximately 4,640 accounts and sewer service to approximately 1,421 accounts.

The budget for the Utility Fund is \$8,080,108, which represents an increase of 8.7% or \$648,750 over the current adopted budget. This increase is driven by requirements of the Special Order of Consent to develop and initiate a Maintenance, Operation, and Management Plan (MOM Plan) for the sewer collection system. The Department will also initiate a similar activity for the potable water distribution system and Water Treatment Plant.

This budget anticipates addressing several capital needs using unspent bond proceeds from the Series 2011 \$3,758,000 revenue bond, but these projects are yet to be determined. The spending plan will be developed as decisions are made regarding the Special Order of Consent.

The General Fund will continue to provide a subsidy, which will be \$673,758 in Fiscal Year 2015. This amount includes \$322,307 for the annual debt service on the Series 2011 \$3,758,000 revenue bond.

Fire and Rescue Departments - \$1,877,524

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 approved for the two departments are:

Gloucester Fire and Rescue	\$ 911,974
Abingdon Fire and Rescue	<u>965,550</u>
Total	\$ 1,877,524

Mosquito Control Budget - \$113,011

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

As always, we will continue to carefully monitor economic conditions, trends, and revenue collections. I believe that this proposed budget represents a conservative estimate of the amounts necessary to continue the current level of service delivery and to provide funding to partially address critical capital and infrastructure needs. 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 Fiscal Year 2015. These measures would most likely be layoffs, furloughs, and other cost-saving measures considered but not recommended in presenting this proposed balanced budget to the Board.



## General Fund Revenue



## 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Real Estate Tax	26,940,000	26,940,000	0	0.0%
Public Service	594,000	1,000,000	406,000	68.4%
Personal Property Tax	8,591,985	9,300,000	708,015	8.2%
Mobile Home	43,000	43,000	0	0.0%
Penalties & Interest	530,000	560,000	30,000	5.7%
<b>Total Property Taxes</b>	<b>36,698,985</b>	<b>37,843,000</b>	<b>1,144,015</b>	<b>3.1%</b>

*Budget Comments:*

There are no tax rate increases in this budget. The real estate tax rate is \$.65, the personal property tax rate is \$2.95, and the boat tax rate is \$1.00.

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 effect January 1, 2007. A 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. These revenues are collected by the Commonwealth of Virginia Department of Taxation and disbursed to localities monthly.

Business license taxes are charged per local ordinance to all businesses in the county, with varying amounts charged. On January 1, 2001, a 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Local Sales Tax	3,785,144	3,785,144	0	0.0%
Communication Sales Tax	1,214,000	1,214,000	0	0.0%
Consumer Utility Tax	834,112	836,112	2,000	0.2%
Business License Tax	1,546,400	1,546,400	0	0.0%
Cable TV Franchise Tax	404,000	398,976	(5,024)	-1.2%
Lodging Tax	120,000	130,000	10,000	8.3%
Meals Tax	1,851,000	1,851,000	0	0.0%
Other Local Taxes	627,000	610,000	(17,000)	-2.7%
Total Local Taxes	10,381,656	10,371,632	(10,024)	-0.1%

*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 6.3% of the County's general fund budget.

The communication sales tax on telephones and other communication equipment took effect January 1, 2007. Our share of the receipts is 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 recommends using the expected fees for both operating costs for the cable services program as well as transferring \$194,880 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Permits & Licenses	294,400	302,250	7,850	2.7%

*Budget Comments:*

The increase is based on signs of some recovery in local building activity.

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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Fines & Forfeitures	132,500	105,250	(27,250)	-20.6%

*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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Use of Money & Prop	147,031	152,675	5,644	3.8%

#### *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 and fees for Community Education classes. The class fees charged by the Parks and Recreation office are a large item in this budget.

#### *Revenue Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Charges for Services	720,550	749,614	29,064	4.0%

#### *Budget Comments:*

This budget contains \$187,119 from projected landfill contract receipts, which is an increase of \$28,875 from the current year. The landfill contract includes a credit for the amount of real estate taxes paid. Some recovery is being seen in amounts received from tipping fees, which are a function of 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Miscellaneous	292,888	304,884	11,996	4.1%

*Budget Comments:*

No comments.

Recovered Costs

The county is reimbursed for various costs.

*Revenue Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Recovered Costs	385,270	379,104	(6,166)	-1.6%

*Budget Comments:*

Extra duty overtime by the Sheriff's Department is billed to citizens and individuals requesting security. The offsetting expenditures for these billings are in the budget for the Sheriff's Department.

The amount to be billed to the Gloucester County school system for school resource officers is \$205,204. The offsetting expenditures for these amounts are in the budget for the Sheriff's Department.

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. Not included in this amount is the Gloucester participation amount of \$29,140.

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 Building Inspections 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Constitutional Officers	3,479,524	3,509,934	30,410	0.9%
Other Categorical Aid	629,685	776,640	146,955	23.3%
Library	149,815	147,540	(2,275)	-1.5%
Car Tax Reimbursement	2,778,639	2,778,639	0	0.0%
Non-Categorical Aid	207,086	206,001	(1,085)	-0.5%
Total State Revenue	7,244,749	7,418,754	174,005	2.4%

*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 for \$357,188 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
V-STOP Prosecutor Grant	23,981	23,981	0	0.0%
Other	13,644	13,644	0	0.0%
Recovered Costs	116,147	88,000	(28,147)	-24.2%
Federal Grants	35,827	31,405	(4,422)	100.0%
Total Federal Revenue	189,599	157,030	(32,569)	-17.2%

*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:*

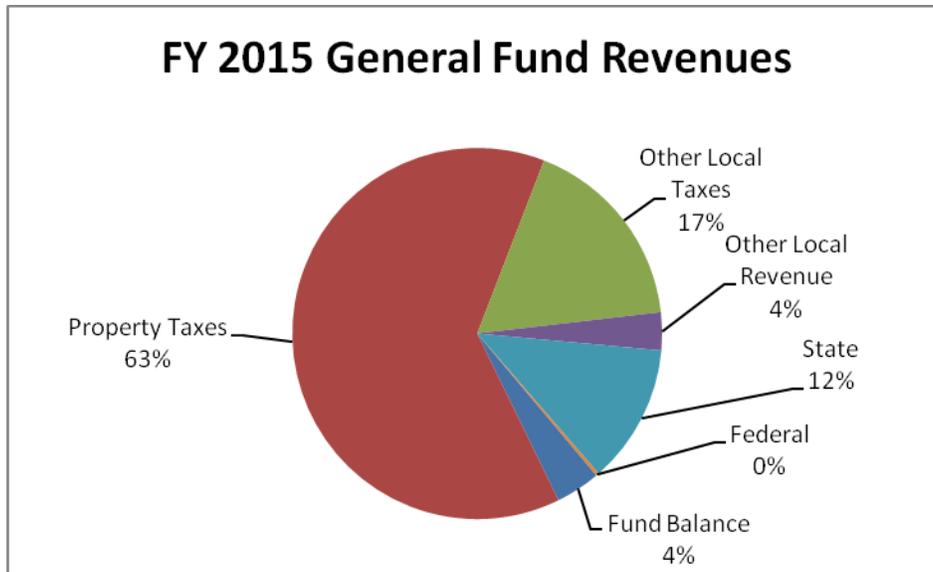
	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Fund Balance-Asset Forfeiture	143,916	142,031	(1,885)	-1.3%
From Fund Balance	1,408,551	2,083,027	674,476	47.9%
<b>Total Fund Balance</b>	<b>1,552,467</b>	<b>2,225,058</b>	<b>672,591</b>	<b>43.3%</b>

### *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 last of three annual payments for the feral cat project, which is funded through the Capital Fund. Additionally, \$7,912 will be used for various capital needs at the Laurel Shelter

Additional funding from the excess Fund Balance in the General Fund will be used in the Capital Fund to implement a recommendation of the Capital Improvements Plan Advisory Committee. Further explanation can be found with information relating to the Capital Fund.





## FY 2015 General Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>							
CURRENT REAL ESTATE	26,330,110	25,912,895	26,340,000	26,340,000	25,940,000	(400,000)	(1.5%)
DELINQUENT REAL ESTATE	600,000	977,383	600,000	600,000	1,000,000	400,000	66.7%
PUBLIC SERVICE CORP	510,000	752,581	594,000	594,000	1,000,000	406,000	68.4%
CURRENT PERS PROP	7,786,325	8,242,151	7,916,325	7,916,325	8,300,000	383,675	4.8%
DELINQUENT PERS PROP	675,660	907,528	675,660	675,660	1,000,000	324,340	48.0%
MOBILE HOME	36,000	45,791	43,000	43,000	43,000	0	0.0%
PENALTIES	325,000	393,768	340,000	340,000	370,000	30,000	8.8%
INTEREST	169,000	208,079	190,000	190,000	190,000	0	0.0%
Subtotal for Category	36,432,095	37,440,175	36,698,985	36,698,985	37,843,000	1,144,015	3.1%
<b>OTHER LOCAL TAX</b>							
LOCAL SALES TAX	3,763,114	3,777,448	3,785,144	3,785,144	3,785,144	0	0.0%
COMMUNICATION SALES TAX	1,214,000	1,158,470	1,214,000	1,214,000	1,214,000	0	0.0%
CONSUMER UTILITY TAX	701,000	702,582	701,000	701,000	703,000	2,000	0.3%
ELECTRIC CONSUMPTION	133,112	130,943	133,112	133,112	133,112	0	0.0%
BUSINESS LICENSE TAX	1,446,819	1,504,047	1,546,400	1,546,400	1,546,400	0	0.0%
CABLE TV FRANCHISE TAX	404,000	405,495	404,000	404,000	398,976	(5,024)	(1.2%)
BANK STOCK TAX	170,000	222,162	170,000	170,000	180,000	10,000	5.9%
RECORDATION TAX	275,000	377,843	385,000	385,000	350,000	(35,000)	(9.1%)
DEEDS OF CONVEYANCE	60,500	73,301	72,000	72,000	80,000	8,000	11.1%
MEALS TAX	1,770,000	1,857,427	1,851,000	1,851,000	1,851,000	0	0.0%
LODGING TAX	109,528	143,402	120,000	120,000	130,000	10,000	8.3%
Subtotal for Category	10,047,073	10,353,120	10,381,656	10,381,656	10,371,632	(10,024)	(0.1%)
<b>LICENSES, PERMITS, FEES</b>							
ANIMAL LICENSE	18,000	32,810	20,000	20,000	21,000	1,000	5.0%
DANGEROUS DOG LICENSE	100	0	100	100	0	(100)	(100.0%)
EXOTIC ANIMAL LICENSE	100	150	100	100	100	0	0.0%
LAND USE APPLICATION	1,200	2,725	1,200	1,200	3,200	2,000	166.7%
LAND TRANSFER FEE	700	1,209	700	700	1,000	300	42.9%
ZONING PERMITS-CONST	16,200	19,935	16,400	16,400	20,000	3,600	22.0%
ZONING PERMITS-BUS LIC	9,500	11,140	9,600	9,600	10,000	400	4.2%
SUBDIVISION PLAT FEE	3,000	2,900	3,000	3,000	3,000	0	0.0%
ZONING VAR/APPEALS	1,650	1,925	1,450	1,450	1,450	0	0.0%
SITE PLAN APPROVAL	2,000	7,326	6,500	6,500	6,500	0	0.0%
REZONING CODE AMEND	2,000	2,600	2,000	2,000	1,000	(1,000)	(50.0%)
CHES BAY PERMITS	0	0	0	0	0	0	0.0%
BUILDING PERMITS	205,000	205,862	218,000	218,000	220,000	2,000	0.9%
SOIL EROSION PERMITS	9,750	7,490	9,750	9,750	8,000	(1,750)	(17.9%)
WETLAND PERMITS	5,400	11,675	5,600	5,600	7,000	1,400	25.0%
Subtotal for Category	274,600	307,747	294,400	294,400	302,250	7,850	2.7%
<b>FINES &amp; FORFEITURES</b>							
FINES	132,000	108,297	132,000	132,000	105,000	(27,000)	(20.5%)
PARKING FINES	500	210	500	500	250	(250)	(50.0%)
Subtotal for Category	132,500	108,507	132,500	132,500	105,250	(27,250)	(20.6%)

## FY 2015 General Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>USE OF MONEY &amp; PROPERTY</b>							
INTEREST-BANK DEPOSIT	45,000	38,384	38,000	38,000	32,000	(6,000)	(15.8%)
INTEREST-ASSET FORFEIT	200	176	200	200	100	(100)	(50.0%)
INTEREST-LGIP	450	206	450	450	100	(350)	(77.8%)
INTEREST-CIR CT CLERK	600	2,978	600	600	2,800	2,200	366.7%
RENTAL INCOME	0	6,325	7,650	7,650	7,800	150	2.0%
RENTAL INCOME	4,000	3,898	1,500	1,500	1,200	(300)	(20.0%)
HEALTH DEPT RENTAL	95,106	102,064	98,631	98,631	108,675	10,044	10.2%
Subtotal for Category	145,356	154,030	147,031	147,031	152,675	5,644	3.8%
<b>CHARGES FOR SERVICES</b>							
CLERKS FEES	40,000	4,707	9,000	9,000	18,000	9,000	100.0%
COURTHOUSE MAINT FEES	17,700	14,859	17,700	17,700	14,200	(3,500)	(19.8%)
CIRCUIT CT JUDGE FEES	34,970	38,512	37,920	37,920	39,800	1,880	5.0%
CH SECURITY FEES	61,430	56,314	61,430	61,430	54,000	(7,430)	(12.1%)
JAIL FEES	7,050	6,534	6,500	6,500	7,500	1,000	15.4%
NON-CONSECUTIVE JAIL TIME	0	13	0	0	0	0	0.0%
PROBATION FEES	16,000	11,907	16,000	16,000	12,000	(4,000)	(25.0%)
SHERIFF FEES	7,060	4,065	7,060	7,060	7,060	0	0.0%
MISC SHERIFF	0	0	0	0	500	500	100.0%
SHERIFF SPEC INVEST FEES	11,000	35,378	23,000	23,000	23,000	0	0.0%
COMM ATTY FEES	1,300	2,936	2,250	2,250	2,250	0	0.0%
ANIMAL SHELTER FEES	7,000	11,086	9,000	9,000	9,000	0	0.0%
LANDFILL CONTRACT	101,369	197,204	158,244	158,244	187,119	28,875	18.2%
COMM EDUCATION FEES	0	0	0	0	0	0	0.0%
RECREATION CLASS FEES	186,750	185,164	186,746	186,746	190,000	3,254	1.7%
CONCESSION OPERATIONS	14,000	6,839	2,000	2,000	0	(2,000)	(100.0%)
PARK REVENUE	60,000	53,988	62,000	62,000	62,000	0	0.0%
PARK CONCESSIONS	11,500	5,951	11,500	11,500	11,500	0	0.0%
ARK PARK CONCESSIONS	0	0	0	0	0	0	0.0%
BEACH REVENUE	0	706	0	0	0	0	0.0%
DAFFODIL FESTIVAL	35,135	40,363	35,000	35,000	43,735	8,735	25.0%
SALE OF DAFFODIL ITEMS	16,400	10,490	15,000	15,000	9,250	(5,750)	(38.3%)
SALE OF HISTORICAL MAT	500	254	500	500	500	0	0.0%
SALE OF TOURIST ITEMS	5,000	2,542	5,000	5,000	3,500	(1,500)	(30.0%)
COMMEMORATIVE SALES	5,500	5,365	5,500	5,500	5,500	0	0.0%
LIBRARY FINES	48,000	41,148	48,000	48,000	48,000	0	0.0%
SALE OF STREET MAPS	2,000	505	1,000	1,000	1,000	0	0.0%
SALE OF PUBLICATIONS	200	136	200	200	200	0	0.0%
RENTAL ASSISTANCE	0	0	0	0	0	0	0.0%
Subtotal for Category	689,864	736,965	720,550	720,550	749,614	29,064	4.0%
<b>MISCELLANEOUS</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	51,000	41,115	51,500	51,500	50,000	(1,500)	(2.9%)
SALE OF VEH/EQUIPMENT	9,000	6,287	9,000	9,000	9,000	0	0.0%
SALE OF EQUIPMENT	2,500	640	2,500	2,500	2,500	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%

## FY 2015 General Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
OTHER INCOME	171,147	173,316	209,381	209,381	220,000	10,619	5.1%
OTHER INCOME-DESIGNATED	0	0	0	0	0	0	0.0%
OTHER INCOME-TOURISM	3,700	4,202	5,700	5,700	5,700	0	0.0%
OTHER INCOME-SHERIFF	3,000	5,461	3,000	3,000	3,000	0	0.0%
OTHER INCOME-HEALTH	10,844	9,363	8,307	8,307	10,184	1,877	22.6%
RETURNED CHECK FEES	3,500	2,635	3,500	3,500	4,500	1,000	28.6%
ARRA - ICAC	0	26,953	0	0	0	0	0.0%
Subtotal for Category	254,691	269,971	292,888	292,888	304,884	11,996	4.1%
<b>RECOVERED COSTS</b>							
SHERIFF	247,623	220,392	259,270	259,270	262,744	3,474	1.3%
JAIL	30,000	12,002	15,000	15,000	0	(15,000)	(100.0%)
TREASURER	36,000	89,260	56,000	56,000	75,000	19,000	33.9%
PROBATION	16,250	16,250	46,500	46,500	32,860	(13,640)	(29.3%)
SOCIAL SERVICES	0	0	0	0	0	0	0.0%
DEMOLITION	8,500	0	8,500	8,500	8,500	0	0.0%
Subtotal for Category	338,373	337,904	385,270	385,270	379,104	(6,166)	(1.6%)
<b>NON-CATEGORICAL AID</b>							
MOTOR VEHICLE CARRIER	2,000	1,351	2,000	2,000	2,000	0	0.0%
NO CAR TAX	2,778,640	2,778,640	2,778,640	2,778,640	2,778,640	0	0.0%
MOBILE HOME TITLE TAX	40,000	25,491	40,000	40,000	30,000	(10,000)	(25.0%)
RECORDATION/GRANTORS	106,000	120,318	111,085	111,085	120,000	8,915	8.0%
RENTAL VEHICLE TAX	54,000	69,385	54,000	54,000	54,000	0	0.0%
Subtotal for Category	2,980,640	2,995,186	2,985,725	2,985,725	2,984,640	(1,085)	(0.0%)
<b>STATE SHARED EXPENSES</b>							
COMM ATTY	346,398	344,948	375,451	375,451	374,190	(1,261)	(0.3%)
SHERIFF	2,288,311	2,260,270	2,415,944	2,415,944	2,432,580	16,636	0.7%
JAIL	153,742	173,824	160,432	160,432	170,864	10,432	6.5%
ASSET FORFEITURE-STATE	0	15,246	0	0	0	0	0.0%
COMM REV	119,614	120,694	127,886	127,886	129,143	1,257	1.0%
TREASURER	123,400	121,199	131,957	131,957	131,698	(259)	(0.2%)
REGISTRAR	31,000	36,708	45,553	45,553	36,708	(8,845)	(19.4%)
ELEC BOARD	3,850	6,233	4,116	4,116	6,233	2,117	51.4%
CLERK CIR CT	255,418	271,946	267,854	267,854	271,459	3,605	1.3%
RESCUE SQUAD	41,000	39,973	41,000	41,000	40,000	(1,000)	(2.4%)
FIRE PROGRAMS	100,000	105,121	100,000	100,000	110,000	10,000	10.0%
Subtotal for Category	3,462,733	3,496,164	3,670,193	3,670,193	3,702,875	32,682	0.9%
<b>CATEGORICAL AID</b>							
VICTIM/WITNESS GRANT	51,172	50,753	51,172	51,172	51,172	0	0.0%
LITTER CONTROL	7,658	11,052	11,052	11,052	11,052	0	0.0%
STATE GRANT	350,454	362,062	334,165	334,165	478,848	144,683	43.3%
E911 FUNDS	40,000	47,906	42,627	42,627	42,627	0	0.0%
ASSIST TO LIBRARIES	135,651	137,295	149,815	149,815	147,540	(2,275)	(1.5%)
ABANDONED AUTO PROGRAM	10,000	2,250	0	0	0	0	0.0%
Subtotal for Category	594,935	611,317	588,831	588,831	731,239	142,408	24.2%

## FY 2015 General Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>FEDERAL REVENUE</b>							
V-STOP PROSECUTOR GRANT	23,981	24,737	23,981	23,981	23,981	0	0.0%
RECOVERED COSTS	116,147	87,705	116,147	116,147	88,000	(28,147)	(24.2%)
EMER MED SERVICES	13,644	13,644	13,644	13,644	13,644	0	0.0%
FED HIGHWAY SAFETY	0	14,117	0	0	0	0	0.0%
REIMB FOR FED PRISONERS	0	0	0	0	0	0	0.0%
ASSET FORFEITURE-FEDERAL	0	1,178	0	0	0	0	0.0%
ARRA - JAG COMP BOARD	0	0	0	0	0	0	0.0%
ARRA - V-STOP	0	0	0	0	0	0	0.0%
FEDERAL GRANTS	20,227	59,348	35,827	35,827	31,405	(4,422)	(12.3%)
Subtotal for Category	173,999	200,729	189,599	189,599	157,030	(32,569)	(17.2%)
<b>FUND BALANCE</b>							
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE-COMMITTED	0	0	200,000	200,000	194,880	(5,120)	(2.6%)
FUND BALANCE TRANSFER	288,333	0	1,208,551	1,429,733	1,888,147	458,414	32.1%
FUND BALANCE TRANS-ASSET	124,288	0	143,916	143,916	142,031	(1,885)	(1.3%)
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	412,621	0	1,552,467	1,773,649	2,225,058	451,409	25.5%
Total for Fund	55,939,480	57,011,816	58,040,095	58,261,277	60,009,251	1,747,974	3.0%

## General Fund Expenditure Section



## 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Board of Supervisors	114,038	84,586	(29,452)	-25.8%
Administration	914,586	917,515	2,929	0.3%
County Attorney	266,713	273,223	6,510	2.4%
Human Resources	346,938	359,254	12,316	3.5%
Comm of Revenue	474,603	466,120	(8,483)	-1.8%
County Assessor	439,405	503,566	64,161	14.6%
Treasurer	641,211	681,293	40,082	6.3%
Finance	417,387	419,439	2,052	0.5%
Information Tech	1,141,940	1,224,349	82,409	7.2%
GIS	342,466	444,587	102,121	29.8%
Purchasing	264,281	263,787	(494)	-0.2%
Insurance	208,094	205,384	(2,710)	-1.3%
Housing Program	23,497	23,491	(6)	0.0%
Registrar	208,736	213,905	5,169	2.5%
<b>Total General Government</b>	<b>5,803,895</b>	<b>6,080,499</b>	<b>276,604</b>	<b>4.8%</b>

*Budget Comments:*

The County sold County Office Building #3 (located at the corner of Main Street and Duval Avenue) to a private party in FY 2013 and will lease the space until approximately mid-2014 when the occupants can be located to other County office space. The proposed FY 2015 budget does not include any lease payments for County Office Building #3, which accounts for the reduction in the Board of Supervisor's budget.

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 \$183,027 will be available on a first come, first serve basis upon approval of the County Administrator. This is a reduction of \$104,865 from FY 2014.

The Assistant County Attorney's position remains frozen and unfunded in FY 2015.

Included in the budget for Human Resources is the State mandated benefit component of the new VRS Hybrid Retirement Plan, which applies to most new employees, hired on or after January 1, 2014. The County has contracted with VACorp/Standard Insurance to provide employer services in the form of short-term disability advice to pay and employee long-term disability benefits. The cost for providing this service is \$9,912 for the first year of this program.

A vacant Deputy Treasurer's position in the Treasurer's Office will remain frozen and unfunded in FY 2015.

The Real Estate Assessment Department will complete the 2015 general reassessment of all real properties in the County during FY 2015. Included in this department are the additional costs associated with this reassessment as well as costs associated with hearings by the Board of Equalization.

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 \$75,000 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 are shown as Computer Licenses and Maintenance Service Contracts. Additionally, Microsoft has discontinued and stopped supporting the desktop operating system that ran on most County desktops. The second installment (three required) of \$137,952 will be needed to bring licensing current on all machines.

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.

### Judicial

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

*Expenditure Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Circuit Court Judge	75,432	75,586	154	0.2%
General District Court	27,990	21,350	(6,640)	-23.7%
Commissioner of Accts	600	600	-	0.0%
Magistrates	1,000	1,000	-	0.0%
J & D Court	12,940	17,074	4,134	31.9%
Court Service Unit	254,000	253,340	(660)	-0.3%
Colonial Group Home	214,594	225,372	10,778	5.0%
Clerk of Circuit Court	427,849	447,853	20,004	4.7%
Victim Witness	68,524	79,747	11,223	16.4%
Commonweath Atty	688,295	699,708	11,413	1.7%
<b>Total Judicial</b>	<b>1,771,224</b>	<b>1,821,630</b>	<b>50,406</b>	<b>2.8%</b>

*Budget Comments:*

The number of juveniles in the court system varies from month to month. 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Sheriff	4,835,677	5,134,750	299,073	6.2%
E-911 System	-	-	-	0.0%
Volunteer Fire & Rescue	1,966,458	2,031,222	64,764	3.3%
State Forrest Service	8,039	7,500	(539)	-6.7%
Radio Operations & Maintenance	563,016	572,957	9,941	1.8%
Jail	2,598,209	2,697,250	99,041	3.8%
Probation & Pretrial	410,813	424,980	14,167	3.4%
Building Inspections	393,288	446,719	53,431	13.6%
Environmental Programs	255,090	274,473	19,383	100.0%
Animal Control	384,856	396,394	11,538	3.0%
Medical Examiner	200	200	-	0.0%
Emergency Management	164,909	202,926	38,017	23.1%
<b>Total Public Safety</b>	<b>11,580,555</b>	<b>12,189,371</b>	<b>608,816</b>	<b>5.3%</b>

*Budget Comments:*

In years past, it made sense to separate certain E-911 dispatchers for reporting purposes. This is no longer the case, and the E-911 Department has been collapsed into the Sheriff's Office.

A part-time Dispatcher's position in the Sheriff's Office has been unfrozen and funded in this budget. Two entry level deputies have been added in the Sheriff's Office.

The Sheriff's budget includes 4 deputies who serve as school resource officers at the high school and the two middle schools. The offsetting revenue for a portion of these positions is shown as a Recovered Cost.

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 its portion of various operating and maintenance cost relating to the system.

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 \$357,188 as well as probation fees and other revenues will cover the cost of this program.

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

### Public Works

*Expenditure Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
General Engineering	335,619	329,697	(5,922)	-1.8%
Refuse Disposal	8,900	9,000	100	1.1%
Building & Grounds	1,882,415	1,899,251	16,836	0.9%
<b>Total Public Works</b>	<b>2,226,934</b>	<b>2,237,948</b>	<b>11,014</b>	<b>0.5%</b>

*Budget Comments:*

None.

### Health and Welfare

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

*Expenditure Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Local Health	491,506	497,782	6,276	1.3%
Mental Health	113,455	116,859	3,404	3.0%
<b>Total Health &amp; Welfare</b>	<b>604,961</b>	<b>614,641</b>	<b>9,680</b>	<b>1.6%</b>

*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 community education that do not include the public school system.

*Expenditure Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Community Education	506,666	522,527	15,861	3.1%
Cable Services	38,960	45,758	6,798	17.4%
Community College	12,901	13,224	323	2.5%
Total Education	558,527	581,509	22,982	4.1%

*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 for broadcasting various public meetings as well as maintaining a cable television studio through the School Division. This budget recommends using the expected fees for both operating costs for the cable services program as well as transferring \$194,880 to the Capital Fund for equipment upgrades.

A part-time position of Community Education Coordinator is frozen and unfunded in FY 2015.

## Parks, Recreation, and Cultural

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

*Expenditure Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Parks & Recreation	797,478	629,411	(168,067)	-21.1%
Gloucester Point Beach	9,607	-	(9,607)	-100.0%
Park Operations	245,623	453,076	207,453	84.5%
Daffodil Festival	50,000	53,115	3,115	6.2%
Historical Committee	55,543	60,892	5,349	9.6%
Library	1,010,380	1,033,171	22,791	2.3%
Total P & R, Cultural	2,168,631	2,229,665	61,034	2.81%

*Budget Comments:*

In an effort to more closely identify expenses relating to parks and recreation, the budgets have been reorganized into Parks and Recreation (for expenses relating to recreational programs) and Park Operations (for expenses relating to park functions and maintenance). Park Operations is responsible for maintaining eight County parks as well as several public boat landings.

The County has discontinued the operation of the concession stand at Gloucester Point Beach. This service has been contracted out to a private operator.

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 activity.

The County will receive \$147,540 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Planning & Zoning	622,481	535,147	(87,334)	-14.0%
Economic Development	215,666	226,036	10,370	4.8%
Clean Community	21,585	21,582	(3)	0.0%
Tourism	122,394	138,052	15,658	12.8%
Extension Service	88,592	97,330	8,738	9.9%
Civic Contributions	320,585	338,497	17,912	5.6%
<b>Total Community Development</b>	<b>1,391,303</b>	<b>1,356,644</b>	<b>(34,659)</b>	<b>-2.5%</b>

*Budget Comments:*

With the reorganization of the Building Inspection/Environmental Programs/Zoning function, the Planning Department now becomes the Planning & Zoning Department. It was determined one staff member is more appropriately classified as public safety and will be moved to Building Inspections in FY 15.

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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Transfer to School Fund	22,603,728	22,765,728	162,000	0.7%
Transfer to Social Services	1,119,252	1,119,252	-	0.0%
Transfer to CSA	646,000	651,000	5,000	0.8%
Transfer to CIP	2,209,751	2,156,606	(53,145)	-2.4%
Transfer to Debt	4,319,437	5,502,725	1,183,288	27.4%
Transfer to Utilities	673,758	673,758	-	0.0%
<b>Total Transfers</b>	<b>31,571,926</b>	<b>32,869,069</b>	<b>1,297,143</b>	<b>4.1%</b>

*Budget Comments:*

This budget contains a local appropriation for schools that totals \$22,765,728, which is a slight increase of \$162,000.

This budget incorporates several recommendations of the Capital Improvements Plan Advisory Committee and the use of \$1,310,898 of excess fund balance. Other amounts that would be transferred to the Capital Fund include \$194,880 in cable television franchise fees for the Cable Services Program, \$48,333 in excess fund balance for the feral cat project, \$215,000 as a match for a park infrastructure grant, and \$387,495 for operating replacement capital.

The General Fund transfer for the Debt Fund shows an increase of \$1,183,288, which can be attributed to the issuance of Series 2013 School bonds through the Virginia Public School Authority.

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 2015 payment on this bond is approximately \$322,307. In order to keep the Utility Fund financially viable, this budget also includes \$351,451 in additional funds.

### Pay Matters

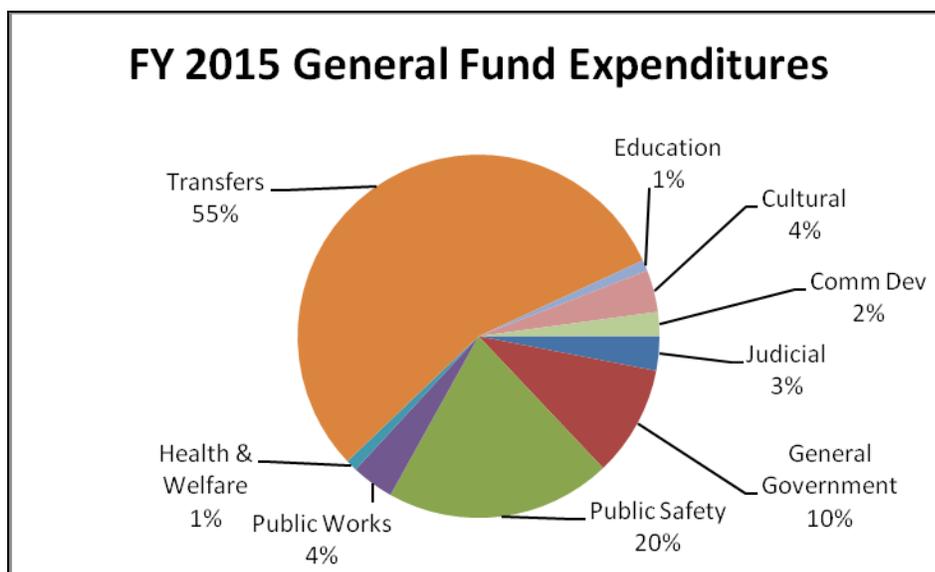
The Board of Supervisors approved the issuance of a one-time bonus in order to improve the compensation for specific groups of County employees.

*Expenditure Summary:*

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	% Change
Compensation Study Implementation	362,139	-	(362,139)	-100.0%
Miscellaneous Pay Matters	-	28,275	28,275	100.0%
<b>Total Pay Matters</b>	<b>362,139</b>	<b>28,275</b>	<b>(333,864)</b>	<b>-92.2%</b>

*Budget Comments:*

The distribution of this amount will be determined at a future time.





## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>BOARD OF SUPERVISORS</b>							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
MAINT SVC CONTRACT	0	18	0	0	0	0	0.0%
TELECOMMUNICATION LINES	3,640	4,321	3,168	3,168	2,400	(768)	(24.2%)
LEASE/RENT OF BUILDINGS	0	27,681	28,692	28,692	0	(28,692)	(100.0%)
TRAVEL-LOCAL MEETINGS	4,100	1,759	2,500	2,500	2,500	0	0.0%
TRAINING-CONFERENCES	10,500	3,233	10,500	10,500	10,500	0	0.0%
DUES & MEMBERSHIP	10,950	10,932	10,992	10,992	11,000	8	0.1%
OFFICE SUPPLIES	1,000	1,313	1,500	1,000	1,500	500	50.0%
OTHER MISC EXPENSES	2,000	994	2,000	2,500	2,000	(500)	(20.0%)
Subtotal for Organization	86,876	104,937	114,038	114,038	84,586	(29,452)	(25.8%)

### COUNTY ADMINISTRATION

SALARIES	316,636	327,421	457,421	467,852	522,732	54,880	11.7%
SALARIES-OVERTIME	1,000	0	1,000	1,000	200	(800)	(80.0%)
FICA	22,862	23,258	33,092	33,092	37,781	4,689	14.2%
VRS	37,711	38,996	54,479	55,721	59,039	3,318	6.0%
HMP	24,443	15,176	41,873	39,939	65,013	25,074	62.8%
GROUP LIFE	4,180	3,897	5,443	5,567	6,903	1,336	24.0%
WORKERS COMPENSATION	426	399	596	596	575	(21)	(3.5%)
MAINT SVC CONTRACT	1,600	517	1,000	1,000	1,000	0	0.0%
PRINTING	6,000	8,936	8,000	8,000	9,000	1,000	12.5%
ADVERTISING	4,000	4,111	4,000	4,000	4,500	500	12.5%
POSTAGE	50	0	50	50	50	0	0.0%
TELEPHONE	1,600	2,073	240	240	1,260	1,020	425.0%
TRAVEL-MILEAGE	0	0	2,000	2,000	2,500	500	25.0%
TRAINING	11,000	10,031	11,000	11,000	14,060	3,060	27.8%
TRAVEL-VEHICLE ALLOWANCE	10,000	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	4,000	3,983	4,000	4,000	6,375	2,375	59.4%
OFFICE SUPPLIES	2,500	2,521	2,500	2,500	2,500	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	1,000	1,000	100.0%
CONTINGENCY	388,863	8,211	287,892	191,144	183,027	(8,117)	(4.2%)
CAPITAL OUTLAY NEW	0	4,978	0	0	0	0	0.0%
Subtotal for Organization	836,871	454,508	914,586	827,701	917,515	89,814	10.9%

### COUNTY ATTORNEY

SALARIES	178,855	179,084	178,855	178,855	185,123	6,268	3.5%
FICA	12,785	12,767	13,059	13,059	13,349	290	2.2%
VRS	21,302	21,329	21,302	21,302	20,900	(402)	(1.9%)
HMP	24,774	24,988	30,924	29,486	30,878	1,392	4.7%
GROUP LIFE	2,361	2,131	2,128	2,128	2,444	316	14.8%
WORKERS COMPENSATION	165	180	165	165	189	24	14.5%
LEGAL SERVICES	3,000	5,869	3,000	3,000	3,000	0	0.0%
MAINT SVC CONTRACT	1,000	668	1,000	1,000	1,000	0	0.0%
POSTAGE	40	0	40	40	40	0	0.0%
TELEPHONE	1,100	1,193	240	240	300	60	25.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
TRAINING	5,000	2,309	5,000	5,000	5,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	4,000	4,229	4,000	4,000	4,000	0	0.0%
DUES & MEMBERSHIP	1,000	945	1,000	1,000	1,000	0	0.0%
OFFICE SUPPLIES	1,500	1,212	1,500	1,500	1,500	0	0.0%
BOOKS & SUBSCRIPTIONS	4,500	3,561	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	261,382	260,465	266,713	265,275	273,223	7,948	3.0%

### HUMAN RESOURCES

SALARIES	200,343	202,518	202,695	209,944	207,365	(2,579)	(1.2%)
PART TIME WAGES	0	0	16,673	16,673	17,672	999	6.0%
SALARIES-OVERTIME	750	2,092	1,500	1,500	1,500	0	0.0%
FICA	15,384	14,604	16,896	16,896	17,330	434	2.6%
VRS	23,861	24,160	24,141	25,004	23,412	(1,592)	(6.4%)
HMP	23,024	18,948	23,684	19,073	19,293	220	1.2%
GROUP LIFE	2,645	2,377	2,412	2,498	2,737	239	9.6%
WORKERS COMPENSATION	261	244	287	287	249	(38)	(13.2%)
PRE-EMPLOYMENT PHYSICALS	900	1,694	1,800	1,800	1,800	0	0.0%
OTHER CONTRACTED SERVICE	89,690	46,810	22,450	29,950	32,492	2,542	8.5%
MAINT SVC CONTRACT	500	308	500	500	400	(100)	(20.0%)
PRINTING	200	44	200	0	150	150	100.0%
ADVERTISING	5,500	4,754	5,500	5,500	5,500	0	0.0%
TELEPHONE	1,700	1,664	240	240	300	60	25.0%
TRAINING	4,290	6,190	4,290	4,290	4,290	0	0.0%
DUES & MEMBERSHIP	1,545	2,297	2,045	2,045	1,813	(232)	(11.3%)
EMPLOYEE RECOGNITION	11,221	6,618	13,875	13,875	15,188	1,313	9.5%
OFFICE SUPPLIES	1,250	531	1,250	1,450	1,250	(200)	(13.8%)
BOOKS & SUBSCRIPTIONS	1,469	1,299	1,500	1,500	1,513	13	0.9%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTHER EXP-DONATIONS	4,000	5,306	5,000	5,000	5,000	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	388,533	342,458	346,938	358,025	359,254	1,229	0.3%

### COMMISSIONER OF REVENUE

SALARIES	31,478	26,445	55,976	62,168	52,772	(9,396)	(15.1%)
SALARIES-STATE	265,107	256,540	265,107	265,107	272,873	7,766	2.9%
PART TIME WAGES	14,233	11,783	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	1,150	886	1,150	1,150	1,000	(150)	(13.0%)
FICA	23,866	21,097	24,651	24,651	24,988	337	1.4%
VRS	35,323	34,231	38,241	38,978	36,765	(2,213)	(5.7%)
HMP	37,377	36,883	58,298	54,976	46,164	(8,812)	(16.0%)
GROUP LIFE	3,915	3,471	3,821	3,895	4,299	404	10.4%
WORKERS COMPENSATION	406	377	419	419	359	(60)	(14.3%)
PROGRAMMING SERVICES	8,150	6,281	6,800	6,800	7,700	900	13.2%
OTHER CONTRACTED SERVICE	1,400	826	1,500	1,500	1,000	(500)	(33.3%)
REPAIR & MAINTENANCE	400	27	400	400	400	0	0.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
MAINT SVC CONTRACT	1,875	1,076	1,800	1,800	1,800	0	0.0%
ADVERTISING	400	0	400	400	400	0	0.0%
POSTAGE	7,750	4,735	6,800	6,800	6,500	(300)	(4.4%)
TELEPHONE	3,275	2,937	240	240	300	60	25.0%
TRAINING	3,500	2,189	3,500	3,500	3,500	0	0.0%
DUES & MEMBERSHIP	500	597	500	500	525	25	5.0%
OFFICE SUPPLIES	4,750	5,665	5,000	5,000	4,775	(225)	(4.5%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	444,855	416,046	474,603	478,284	466,120	(12,164)	(2.5%)

### REAL ESTATE ASSESSMENT

SALARIES	322,495	253,057	271,101	274,277	285,849	11,572	4.2%
PART TIME WAGES	17,428	8,767	20,584	20,584	26,112	5,528	26.9%
SALARIES-OVERTIME	2,000	93	2,000	2,000	7,000	5,000	250.0%
FICA	26,157	19,134	22,467	22,467	24,401	1,934	8.6%
VRS	38,409	27,509	32,288	32,666	32,272	(394)	(1.2%)
HMP	36,892	20,661	46,152	34,970	48,281	13,311	38.1%
GROUP LIFE	4,257	2,749	3,226	3,264	3,773	509	15.6%
UNEMPLOYMENT INSURANCE	0	9,828	0	0	0	0	0.0%
WORKERS COMPENSATION	4,709	3,322	3,872	3,872	3,988	116	3.0%
PROGRAMMING SERVICES	32,500	0	10,000	10,000	5,000	(5,000)	(50.0%)
PROFESSIONAL SERVICES	0	109	0	15,000	0	(15,000)	(100.0%)
BOARD OF EQUALIZATION	3,000	0	3,000	3,000	16,000	13,000	433.3%
OTHER CONTRACTED SERVICE	0	9,137	0	0	11,200	11,200	100.0%
MAINT SVC CONTRACT	600	605	600	1,250	2,800	1,550	124.0%
ADVERTISING	700	0	0	0	500	500	100.0%
POSTAGE	3,000	896	3,000	3,000	19,000	16,000	533.3%
TELEPHONE	4,200	4,563	2,115	2,115	2,940	825	39.0%
TRAINING	8,000	5,896	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	4,000	1,887	1,500	1,500	1,600	100	6.7%
OFFICE SUPPLIES	10,000	3,844	3,000	2,350	3,350	1,000	42.6%
AUTOMOTIVE SUPPLIES	4,500	1,021	4,500	4,500	1,500	(3,000)	(66.7%)
CAPITAL OUTLAY NEW	0	81,747	2,000	3,000	0	(3,000)	(100.0%)
Subtotal for Organization	522,847	454,824	439,405	447,815	503,566	55,751	12.4%

### TREASURER

SALARIES	50,297	40,067	45,668	60,466	52,620	(7,846)	(13.0%)
SALARIES-STATE	316,440	313,252	314,084	314,084	324,024	9,940	3.2%
PART TIME WAGES	0	545	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	750	621	750	750	750	0	0.0%
FICA	28,113	25,342	27,578	27,578	28,871	1,293	4.7%
VRS	43,678	42,127	42,846	44,608	42,523	(2,085)	(4.7%)
HMP	48,189	43,096	53,868	51,408	65,541	14,133	27.5%
GROUP LIFE	4,841	4,282	4,281	4,457	4,972	515	11.6%
WORKERS COMPENSATION	478	449	469	469	415	(54)	(11.5%)
LEGAL SERVICES	2,500	1,397	2,500	2,500	2,500	0	0.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
PROGRAMMING SERVICES	0	0	0	0	0	0	0.0%
REPAIR & MAINTENANCE	75	0	75	75	110	35	46.7%
MAINT SVC CONTRACT	2,088	1,631	2,026	2,026	1,631	(395)	(19.5%)
PRINTING	23,410	20,994	22,960	22,960	19,200	(3,760)	(16.4%)
ADVERTISING	0	0	0	0	0	0	0.0%
PURCHASE SERVICES/GOVMT	37,911	74,005	58,006	58,006	76,771	18,765	32.4%
POSTAGE	58,250	40,334	58,250	58,250	53,525	(4,725)	(8.1%)
TELEPHONE	3,150	3,537	240	240	300	60	25.0%
TRAINING	4,825	2,152	3,950	3,950	4,190	240	6.1%
DUES & MEMBERSHIP	900	830	885	885	1,050	165	18.6%
OFFICE SUPPLIES	2,225	2,162	2,225	2,225	1,750	(475)	(21.3%)
BOOKS & SUBSCRIPTIONS	150	49	150	150	150	0	0.0%
CAPITAL OUTLAY NEW	0	0	400	400	400	0	0.0%
Subtotal for Organization	628,270	616,872	641,211	655,487	681,293	25,806	3.9%

### FINANCE

SALARIES	249,529	248,641	249,527	264,611	259,502	(5,109)	(1.9%)
SALARIES-OVERTIME	0	19	200	200	200	0	0.0%
FICA	19,089	17,638	19,104	19,104	19,867	763	4.0%
VRS	29,719	29,719	29,719	31,516	29,298	(2,218)	(7.0%)
HMP	27,117	26,549	33,924	28,147	17,993	(10,154)	(36.1%)
GROUP LIFE	3,294	2,970	2,969	3,148	3,425	277	8.8%
WORKERS COMPENSATION	324	302	325	325	286	(39)	(12.0%)
LEGAL SERVICES	1,000	0	1,000	1,000	0	(1,000)	(100.0%)
PROFESSIONAL SERVICES	74,250	60,147	65,180	65,180	72,742	7,562	11.6%
MAINT SVC CONTRACT	4,755	4,770	4,901	4,901	4,943	42	0.9%
PRINTING	1,250	932	1,040	1,040	1,010	(30)	(2.9%)
POSTAGE	50	50	50	50	50	0	0.0%
TELEPHONE	2,096	2,131	740	740	780	40	5.4%
TRAINING	4,025	2,411	3,800	3,800	4,215	415	10.9%
DUES & MEMBERSHIP	1,098	1,108	1,108	1,108	1,328	220	19.9%
OFFICE SUPPLIES	3,500	3,075	3,500	3,500	3,500	0	0.0%
BOOKS & SUBSCRIPTIONS	300	356	300	300	300	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	421,396	400,820	417,387	428,670	419,439	(9,231)	(2.2%)

### INFORMATION TECHNOLOGY

SALARIES	511,838	430,206	480,699	487,759	442,825	(44,934)	(9.2%)
PART TIME WAGES	8,280	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	20	0	0	0	0	0.0%
FICA	39,789	31,073	36,773	36,773	33,876	(2,897)	(7.9%)
VRS	60,960	51,223	57,251	58,092	49,995	(8,097)	(13.9%)
HMP	66,116	54,769	78,284	78,896	71,280	(7,616)	(9.7%)
GROUP LIFE	6,756	5,119	5,720	5,804	5,845	41	0.7%
WORKERS COMPENSATION	1,042	1,032	1,020	1,020	1,007	(13)	(1.3%)
PROFESSIONAL SERVICES	2,000	6,530	2,000	2,000	67,729	65,729	3286.5%
COMPUTER LICENSES	20,000	18,758	50,000	50,000	15,000	(35,000)	(70.0%)

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
REPAIR & MAINTENANCE	300	268	300	300	300	0	0.0%
MAINT SVC CONTRACT	162,000	165,962	180,000	180,000	250,000	70,000	38.9%
POSTAGE	300	450	300	300	300	0	0.0%
TELEPHONE	5,539	5,733	605	605	27,040	26,435	4369.4%
TELECOMMUNICATION LINES	17,500	12,774	73,396	73,396	62,960	(10,436)	(14.2%)
TRAINING	8,000	4,084	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	640	0	640	640	640	0	0.0%
OFFICE SUPPLIES	3,500	3,438	2,500	2,500	2,500	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	641	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	1,000	282	500	500	500	0	0.0%
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	1,930	137,952	137,952	137,952	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	600	600	100.0%
COMMUNICATIONS EQUIPMT	0	211	0	0	0	0	0.0%
NETWORK EQUIPMENT	0	212,955	23,000	23,000	43,000	20,000	87.0%
EDP EQUIPMENT	69,500	3,025	2,000	2,000	2,000	0	0.0%
Subtotal for Organization	986,060	1,010,482	1,141,940	1,150,537	1,224,349	73,812	6.4%

### GIS

SALARIES	131,167	131,166	131,166	135,727	135,727	0	0.0%
PART TIME WAGES	18,751	18,760	18,745	22,302	22,302	0	0.0%
FICA	11,469	10,420	11,468	11,468	12,089	621	5.4%
VRS	15,622	15,622	15,622	16,165	15,324	(841)	(5.2%)
HMP	19,483	19,500	24,374	23,261	24,424	1,163	5.0%
GROUP LIFE	1,731	1,561	1,561	1,615	1,792	177	11.0%
WORKERS COMPENSATION	195	183	195	195	174	(21)	(10.8%)
OTHER CONTRACTED SERVICE	11,820	30,488	70,510	70,510	79,270	8,760	12.4%
COMPUTER LICENSES	35,000	44,110	0	0	0	0	0.0%
MAINT SVC CONTRACT	12,000	1,505	47,000	47,000	47,900	900	1.9%
PRINTING	11,500	8,081	11,500	11,500	11,500	0	0.0%
POSTAGE	300	95	300	300	300	0	0.0%
TELEPHONE	3,461	2,606	240	240	0	(240)	(100.0%)
TRAINING	6,000	2,155	8,400	8,400	8,400	0	0.0%
DUES & MEMBERSHIP	60	30	60	60	60	0	0.0%
OFFICE SUPPLIES	525	451	525	525	525	0	0.0%
AUTOMOTIVE SUPPLIES	600	444	600	600	600	0	0.0%
BOOKS & SUBSCRIPTIONS	200	148	200	200	200	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	84,000	84,000	100.0%
EDP EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	279,884	287,325	342,466	350,068	444,587	94,519	27.0%

### PURCHASING

SALARIES	143,468	143,468	143,468	145,017	145,018	1	0.0%
FICA	10,975	10,320	10,975	10,975	11,094	119	1.1%
VRS	17,087	17,087	17,087	17,271	16,373	(898)	(5.2%)
HMP	23,609	23,434	29,536	27,488	28,863	1,375	5.0%
GROUP LIFE	1,894	1,708	1,707	1,725	1,914	189	11.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
WORKERS COMPENSATION	187	172	187	187	160	(27)	(14.4%)
LEGAL SERVICES	0	0	0	0	0	0	0.0%
PROFESSIONAL SERVICES	1,000	0	1,000	1,000	1,000	0	0.0%
REPAIR & MAINTENANCE	300	0	300	300	300	0	0.0%
MAINT SVC CONTRACT	7,510	4,590	5,730	5,730	5,630	(100)	(1.7%)
PRINTING	1,000	282	1,000	1,000	1,000	0	0.0%
ADVERTISING	1,500	541	500	500	600	100	20.0%
POSTAGE	32,801	9,307	31,833	31,833	30,403	(1,430)	(4.5%)
TELEPHONE	1,260	939	240	240	0	(240)	(100.0%)
LEASE/RENT OF EQUIPMENT	9,768	9,797	9,918	9,918	9,918	0	0.0%
TRAINING	5,050	4,209	4,210	4,210	4,925	715	17.0%
DUES & MEMBERSHIP	435	465	435	435	450	15	3.4%
OFFICE SUPPLIES	4,208	3,428	3,900	3,900	3,900	0	0.0%
BOOKS & SUBSCRIPTIONS	754	799	955	955	939	(16)	(1.7%)
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	1,000	1,111	1,000	1,000	1,000	0	0.0%
COPY SUPPLIES	500	0	300	300	300	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	264,306	231,657	264,281	263,984	263,787	(197)	(0.1%)

### INSURANCE

WORKERS COMPENSATION	0	0	0	0	0	0	0.0%
LINE OF DUTY COVERAGE	58,319	69,344	77,512	77,512	74,772	(2,740)	(3.5%)
VEHICLE INSURANCE	62,435	57,120	64,308	64,308	57,896	(6,412)	(10.0%)
SURETY BOND PAYMENTS	250	250	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,550	4,535	4,650	4,650	4,550	(100)	(2.2%)
GENERAL LIABILITY INSUR	25,800	25,686	26,574	26,574	26,908	334	1.3%
PROPERTY INSURANCE	33,462	38,620	34,800	34,800	41,008	6,208	17.8%
Subtotal for Organization	184,816	195,556	208,094	208,094	205,384	(2,710)	(1.3%)

### HOUSING

TELEPHONE	0	0	0	0	0	0	0.0%
RENTAL ASSISTANCE PROGRAM	23,497	23,491	23,497	23,497	23,491	(6)	(0.0%)
Subtotal for Organization	23,497	23,491	23,497	23,497	23,491	(6)	(0.0%)

### REGISTRAR

SALARIES	30,556	30,556	30,556	31,569	32,200	631	2.0%
SALARIES-STATE	50,375	50,375	50,375	50,375	51,886	1,511	3.0%
PART TIME WAGES	16,220	15,919	15,718	17,061	17,066	5	0.0%
SALARIES-ELECT OFFIC	27,000	28,756	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	4,500	4,074	4,000	4,000	4,000	0	0.0%
BOARD MEMBER SALARIES	8,018	8,018	8,018	8,018	8,258	240	3.0%
FICA	8,390	7,809	8,313	8,313	8,676	363	4.4%
VRS	9,639	9,578	9,639	9,760	9,493	(267)	(2.7%)
HMP	9,223	9,231	11,538	11,011	11,562	551	5.0%
GROUP LIFE	1,068	963	963	975	1,110	135	13.8%
WORKERS COMPENSATION	178	166	176	176	154	(22)	(12.5%)

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
MAINT SVC CONTRACT	1,000	759	1,000	1,000	1,000	0	0.0%
ADVERTISING	700	669	700	700	700	0	0.0%
POSTAGE	3,000	3,465	3,000	3,000	3,000	0	0.0%
TELEPHONE	3,000	1,733	240	240	300	60	25.0%
LEASE/RENT OF BUILDINGS	2,500	2,420	2,500	2,500	2,500	0	0.0%
TRAINING	2,000	2,940	6,500	6,500	6,500	0	0.0%
DUES & MEMBERSHIP	500	439	500	500	500	0	0.0%
OFFICE SUPPLIES	3,000	734	3,000	3,000	3,000	0	0.0%
ELECTION SUPPLIES	20,000	45,950	25,000	25,000	25,000	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	200,867	224,554	208,736	210,698	213,905	3,207	1.5%

### TRANSFERS OUT

TRANSFERS OUT	30,459,199	30,690,269	31,571,926	31,798,458	32,869,069	1,070,611	3.4%
Subtotal for Organization	30,459,199	30,690,269	31,571,926	31,798,458	32,869,069	1,070,611	3.4%

### CIRCUIT COURT JUDGE

SALARIES	43,136	43,136	43,136	43,136	43,136	0	0.0%
SALARIES-OTHER	11,500	4,460	11,500	11,500	11,500	0	0.0%
FICA	3,300	2,948	3,300	3,300	3,300	0	0.0%
VRS	5,137	5,137	5,137	5,137	4,870	(267)	(5.2%)
HMP	5,130	5,720	7,150	6,823	7,164	341	5.0%
GROUP LIFE	569	513	513	513	569	56	10.9%
WORKERS COMPENSATION	56	53	56	56	47	(9)	(16.1%)
REPAIR & MAINTENANCE	100	63	100	100	100	0	0.0%
PRINTING	100	159	250	250	250	0	0.0%
POSTAGE	300	167	300	300	300	0	0.0%
TELEPHONE	1,700	1,748	240	240	600	360	150.0%
TRAINING	50	0	50	50	50	0	0.0%
DUES & MEMBERSHIP	200	50	200	200	200	0	0.0%
OFFICE SUPPLIES	1,000	595	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,510	2,500	2,500	2,500	0	0.0%
OTHER MISC EXPENSES	0	2,279	0	0	0	0	0.0%
Subtotal for Organization	74,778	69,538	75,432	75,105	75,586	481	0.6%

### GENERAL DISTRICT COURT

LEGAL SERVICES	15,000	3,148	14,000	14,000	7,000	(7,000)	(50.0%)
MAINT SVC CONTRACT	1,000	248	1,000	1,000	1,000	0	0.0%
POSTAGE	1,500	931	1,500	1,500	1,500	0	0.0%
TELEPHONE	4,000	4,355	240	240	600	360	150.0%
TRAINING	2,000	561	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	250	60	250	250	250	0	0.0%
OFFICE SUPPLIES	4,500	3,438	4,500	4,500	4,500	0	0.0%
BOOKS & SUBSCRIPTIONS	3,500	3,106	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	31,750	15,847	27,990	27,990	21,350	(6,640)	(23.7%)

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
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### COMM OF ACCTS

OTHER OPERATING SUPPLIES	500	642	600	600	600	0	0.0%
Subtotal for Organization	500	642	600	600	600	0	0.0%

### MAGISTRATE

POSTAGE	100	38	100	100	100	0	0.0%
DUES & MEMBERSHIP	50	0	50	50	50	0	0.0%
OFFICE SUPPLIES	1,550	1,083	850	850	850	0	0.0%
Subtotal for Organization	1,700	1,121	1,000	1,000	1,000	0	0.0%

### J & D COURT

MAINT SVC CONTRACT	3,800	2,043	2,500	2,500	2,500	0	0.0%
DRY CLEANING/LAUNDRY	75	36	100	100	100	0	0.0%
TELEPHONE	6,500	6,948	240	240	3,924	3,684	1535.0%
LEASE/RENT OF EQUIPMENT	2,000	3,025	3,000	3,000	3,000	0	0.0%
TRAINING	400	0	400	400	400	0	0.0%
DUES & MEMBERSHIP	200	260	200	200	400	200	100.0%
OFFICE SUPPLIES	4,000	3,672	4,000	4,000	4,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,300	2,370	2,500	2,500	2,750	250	10.0%
CAPITAL OUTLAY NEW	0	25,367	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	1,290	0	0	0	0	0.0%
Subtotal for Organization	19,275	45,011	12,940	12,940	17,074	4,134	31.9%

### COURT SERVICE UNIT

JUVENILE DETENTION	211,200	181,808	240,000	240,000	240,000	0	0.0%
GROUP HOME	0	0	0	0	0	0	0.0%
POSTAGE	45	54	60	60	60	0	0.0%
TELEPHONE	4,000	2,715	240	240	300	60	25.0%
LEASE/RENT OF BUILDINGS	9,500	8,374	12,000	12,000	12,480	480	4.0%
OFFICE SUPPLIES	500	486	500	500	500	0	0.0%
FURNITURE/FIXTURES-NEW	0	103	1,200	1,200	0	(1,200)	(100.0%)
Subtotal for Organization	225,245	193,540	254,000	254,000	253,340	(660)	(0.3%)

### COL GROUP HOME

ADMINISTRATIVE SERVICES	1,349	1,349	1,360	1,360	1,766	406	29.9%
PSYCHOLOGICAL SERVICES	21,670	10,835	11,391	11,391	14,547	3,156	27.7%
CROSSROADS	124,772	124,772	137,912	137,912	140,240	2,328	1.7%
COMMUNITY SUPERVISION	64,803	75,638	61,931	61,931	66,519	4,588	7.4%
TELEPHONE	1,900	2,178	2,000	2,000	2,300	300	15.0%
Subtotal for Organization	214,494	214,772	214,594	214,594	225,372	10,778	5.0%

### CLERK OF CIRCUIT COURT

SALARIES	26,435	26,985	26,434	35,398	29,534	(5,864)	(16.6%)
SALARIES-STATE	277,055	275,458	277,054	277,054	290,381	13,327	4.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	500	500	100.0%
FICA	23,217	21,859	23,217	23,217	24,512	1,295	5.6%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
VRS	36,146	36,048	36,145	37,213	36,118	(1,095)	(2.9%)
HMP	31,695	31,722	39,652	37,840	39,733	1,893	5.0%
GROUP LIFE	4,006	3,625	3,612	3,719	4,223	504	13.6%
WORKERS COMPENSATION	395	370	395	395	352	(43)	(10.9%)
AUDITING SERVICES	2,500	2,587	2,500	2,500	2,500	0	0.0%
PROFESSIONAL SERVICES	5,000	2,130	5,000	5,000	5,000	0	0.0%
REPAIR & MAINTENANCE	200	0	200	200	200	0	0.0%
MAINT SVC CONTRACT	1,000	992	1,000	1,000	1,000	0	0.0%
PRINTING	700	0	700	700	500	(200)	(28.6%)
POSTAGE	3,000	3,554	3,000	3,000	3,500	500	16.7%
TELEPHONE	3,000	3,291	240	240	600	360	150.0%
TRAINING	1,000	888	1,000	1,000	1,000	0	0.0%
DUES & MEMBERSHIP	500	470	500	500	500	0	0.0%
OFFICE SUPPLIES	9,000	7,234	7,000	7,000	7,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	0	200	200	200	0	0.0%
CAPITAL OUTLAY NEW	0	18,954	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	500	500	100.0%
Subtotal for Organization	425,049	436,167	427,849	436,176	447,853	11,677	2.7%

### VICTIM WITNESS

SALARIES-STATE	37,682	37,682	37,682	39,157	38,000	(1,157)	(3.0%)
PART TIME WAGES	0	0	0	1,224	0	(1,224)	(100.0%)
SALARIES-OTHER	15,318	16,023	15,319	15,319	16,546	1,227	8.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	4,055	2,886	4,055	4,055	4,173	118	2.9%
VRS	4,488	4,488	4,488	4,664	4,290	(374)	(8.0%)
HMP	0	0	0	0	10,870	10,870	100.0%
GROUP LIFE	497	449	448	466	502	36	7.7%
WORKERS COMPENSATION	48	42	48	48	55	7	14.6%
TELEPHONE	2,060	913	740	740	720	(20)	(2.7%)
TRAINING	5,486	2,650	2,352	2,352	1,596	(756)	(32.1%)
OFFICE SUPPLIES	6,428	1,791	3,392	3,392	2,995	(397)	(11.7%)
OTHER EXP-DONATIONS	0	0	0	0	0	0	0.0%
OTHER EXPENSES-GRANTS	0	650	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	76,062	67,574	68,524	71,417	79,747	8,330	11.7%

### COMMONWEALTH ATTORNEY

SALARIES-STATE	402,482	407,149	426,889	435,754	439,362	3,608	0.8%
PART TIME WAGES	30,600	0	30,597	30,597	30,004	(593)	(1.9%)
PART TIME WAGES-STATE	0	30,600	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	32,489	31,525	34,590	34,590	35,481	891	2.6%
VRS	47,936	47,452	50,842	51,898	49,604	(2,294)	(4.4%)
HMP	46,048	47,837	59,596	56,874	59,718	2,844	5.0%
GROUP LIFE	5,313	4,771	5,080	5,185	5,800	615	11.9%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
WORKERS COMPENSATION	390	384	412	412	469	57	13.8%
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	1,037	1,500	1,500	1,500	0	0.0%
POSTAGE	450	893	450	450	450	0	0.0%
TELEPHONE	4,584	3,525	240	240	300	60	25.0%
TRAINING	6,000	4,204	6,000	6,000	4,500	(1,500)	(25.0%)
DUES & MEMBERSHIP	2,800	1,936	2,800	2,800	2,500	(300)	(10.7%)
OFFICE SUPPLIES	3,614	4,673	3,800	3,800	4,600	800	21.1%
BOOKS & SUBSCRIPTIONS	3,200	3,380	3,000	3,000	4,000	1,000	33.3%
ASSET FORF-FED	27,651	0	24,896	24,896	24,916	20	0.1%
ASSET FORF-STATE	30,212	997	37,603	37,603	36,504	(1,099)	(2.9%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	644,769	590,363	688,295	695,599	699,708	4,109	0.6%

### SHERIFF

SALARIES	1,035,106	1,044,880	1,234,676	1,278,081	1,303,434	25,353	2.0%
SALARIES-STATE	1,543,604	1,506,407	1,524,466	1,524,466	1,590,201	65,735	4.3%
PART TIME WAGES	0	0	19,980	43,309	40,909	(2,400)	(5.5%)
PART TIME WAGES-STATE	40,404	42,100	43,451	43,451	45,735	2,284	5.3%
SALARIES-OTHER	0	13,897	0	0	0	0	0.0%
SALARIES-EXTRA DUTY	53,200	21,988	53,200	53,200	53,200	0	0.0%
SALARIES-US MARSHALLS	15,000	0	15,000	15,000	0	(15,000)	(100.0%)
SALARIES-OVERTIME	58,710	185,717	85,960	85,960	85,960	0	0.0%
SALARIES-OVERTIME-GRANTS	0	3,333	0	0	35,000	35,000	100.0%
SALARIES-OVERTIME-GRANTS	0	6,154	0	0	0	0	0.0%
EDUCATION SUPPLEMENT	13,800	15,645	13,884	13,884	22,288	8,404	60.5%
SPECIAL DUTY ALLOCATION	14,400	12,300	10,800	10,800	13,200	2,400	22.2%
FICA	212,228	204,389	229,608	231,240	234,012	2,772	1.2%
VRS	308,768	297,932	330,267	335,437	327,761	(7,676)	(2.3%)
HMP	360,787	322,370	432,776	417,853	506,303	88,450	21.2%
GROUP LIFE	34,039	30,196	32,834	33,351	38,490	5,139	15.4%
UNEMPLOYMENT INSURANCE	0	1,749	0	0	0	0	0.0%
WORKERS COMPENSATION	64,959	49,159	64,928	65,438	64,082	(1,356)	(2.1%)
MEDICAL SERVICES	5,700	6,705	5,700	6,550	5,700	(850)	(13.0%)
COMPUTER LICENSES	0	0	0	0	15,250	15,250	100.0%
REPAIR & MAINTENANCE	6,900	455	6,900	6,900	900	(6,000)	(87.0%)
REPAIR & MAINTAIN/AUTO	129,560	117,720	129,560	129,560	136,560	7,000	5.4%
MAINT SVC CONTRACT	72,224	72,452	72,224	76,724	80,724	4,000	5.2%
POSTAGE	4,000	780	4,000	4,000	1,000	(3,000)	(75.0%)
TELEPHONE	44,000	22,611	20,240	20,240	15,240	(5,000)	(24.7%)
TELECOMMUNICATION LINES	7,000	6,884	7,000	7,000	7,000	0	0.0%
TELECOMMUNICATIONS	0	0	0	0	20,000	20,000	100.0%
LEASE/RENT OF BUILDINGS	1,200	1,200	1,200	1,200	1,200	0	0.0%
TRAINING	51,000	45,351	51,000	51,000	53,384	2,384	4.7%
DUES & MEMBERSHIP	7,110	6,816	7,110	7,110	7,110	0	0.0%
SUSPENSE EXPENSE	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	15,000	16,738	15,000	15,000	17,000	2,000	13.3%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
AUTOMOTIVE SUPPLIES	202,170	202,544	202,170	197,670	202,170	4,500	2.3%
POLICE SUPPLIES	29,000	28,518	29,000	29,000	29,000	0	0.0%
UNIFORMS	35,826	35,328	35,826	58,076	35,826	(22,250)	(38.3%)
ANIMAL SUPPLIES	0	0	0	0	0	0	0.0%
DARE SUPPLIES	12,000	11,773	12,000	12,000	12,000	0	0.0%
OTHER MISC EXPENSES	0	9,551	0	0	0	0	0.0%
ASSET FORF-FED	39,522	0	39,568	39,568	39,624	56	0.1%
ASSET FORF-STATE	26,903	2,500	41,849	41,849	40,987	(862)	(2.1%)
OTHER EXP-DONATIONS	10,000	2,536	10,000	10,000	10,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	4,500	3,974	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY NEW	35,500	29,708	35,500	35,500	35,500	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	0	37,060	0	0	0	0	0.0%
CAPITAL-GRANT C	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,500	2,303	3,500	3,500	3,500	0	0.0%
COMMUNICATIONS EQUIPMT	10,000	18,972	10,000	10,000	0	(10,000)	(100.0%)
Subtotal for Organization	4,507,620	4,440,696	4,835,677	4,918,417	5,134,750	216,333	4.4%

### E911

SALARIES	155,340	155,341	0	0	0	0	0.0%
PART TIME WAGES	19,985	24,888	0	0	0	0	0.0%
SALARIES-OTHER	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	5,000	14,315	0	0	0	0	0.0%
FICA	13,795	14,313	0	0	0	0	0.0%
VRS	18,501	18,385	0	0	0	0	0.0%
HMP	13,801	23,006	0	0	0	0	0.0%
GROUP LIFE	2,050	1,849	0	0	0	0	0.0%
WORKERS COMPENSATION	234	221	0	0	0	0	0.0%
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
PRINTING	0	0	0	0	0	0	0.0%
Subtotal for Organization	228,706	252,317	0	0	0	0	100.0%

### FIRE AND RESCUE

ABINGDON CONTRIBUTION	850,806	850,806	885,412	885,412	911,974	26,562	3.0%
ABINGDON STATE GRANT	70,500	72,547	70,500	70,500	75,000	4,500	6.4%
GLOU CONTRIBUTION	993,250	993,250	936,200	936,200	965,550	29,350	3.1%
GLOU STATE GRANT	70,500	72,547	70,500	70,500	75,000	4,500	6.4%
PEN EMS COUNCIL	3,846	3,686	3,846	3,846	3,698	(148)	(3.8%)
Subtotal for Organization	1,988,902	1,992,836	1,966,458	1,966,458	2,031,222	64,764	3.3%

### STATE FOREST SERVICE

CONTRIBUTIONS	8,039	8,040	8,039	8,039	7,500	(539)	(6.7%)
Subtotal for Organization	8,039	8,040	8,039	8,039	7,500	(539)	(6.7%)

### RADIO OPER & MAINTENCE

OTHER CONTRACTED SERVICE	0	0	0	0	0	0	0.0%
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## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
REPAIR & MAINTENANCE	10,000	7,901	23,183	23,183	10,000	(13,183)	(56.9%)
MAINT SVC CONTRACT	390,222	381,095	430,493	430,493	451,805	21,312	5.0%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	18,000	18,266	18,000	18,000	18,000	0	0.0%
PROPANE FUEL	5,800	(599)	4,000	4,000	5,769	1,769	44.2%
TELEPHONE	25,371	25,417	25,340	25,340	25,383	43	0.2%
PMTS TO YORK COUNTY	40,000	41,204	47,000	47,000	47,000	0	0.0%
CAPITAL OUTLAY NEW	15,000	17,300	15,000	15,000	15,000	0	0.0%
Subtotal for Organization	504,393	490,584	563,016	563,016	572,957	9,941	1.8%

### JAIL

SALARIES	90,159	90,518	96,199	96,199	96,199	0	0.0%
SALARIES-STATE	1,421,082	1,416,645	1,399,871	1,483,536	1,470,855	(12,681)	(0.9%)
PART TIME WAGES	0	8,366	12,954	13,995	43,177	29,182	208.5%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-EXTRA DUTY	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	35,000	73,303	45,000	45,000	45,000	0	0.0%
EDUCATION SUPPLEMENT	0	0	0	6,600	0	(6,600)	(100.0%)
FICA	118,287	114,178	118,883	118,883	126,625	7,742	6.5%
VRS	179,989	176,852	178,182	188,933	176,920	(12,013)	(6.4%)
HMP	228,347	208,096	273,442	237,692	261,140	23,448	9.9%
GROUP LIFE	19,948	17,782	17,803	18,877	20,685	1,808	9.6%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	39,945	29,252	39,235	39,235	39,525	290	0.7%
MEDICAL SERVICES	100,000	167,895	151,000	151,000	151,000	0	0.0%
OTHER CONTRACTED SERVICE	12,800	12,000	12,800	12,800	12,000	(800)	(6.3%)
REPAIR & MAINTENANCE	8,500	7,626	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	6,500	2,251	6,500	6,500	2,500	(4,000)	(61.5%)
DRY CLEANING/LAUNDRY	2,600	2,319	2,600	2,600	2,600	0	0.0%
BOARD PRISONERS	21,000	19,329	11,000	11,000	15,000	4,000	36.4%
POSTAGE	2,000	1,341	2,000	2,000	2,000	0	0.0%
TELEPHONE	10,000	9,537	2,740	2,740	2,740	0	0.0%
TRAINING	20,000	14,584	20,000	20,000	21,284	1,284	6.4%
OFFICE SUPPLIES	8,000	8,240	8,000	8,000	8,000	0	0.0%
FOOD SUPPLIES	111,500	112,887	111,500	111,500	111,500	0	0.0%
MEDICAL SUPPLIES	33,000	31,178	33,000	33,000	33,000	0	0.0%
LINEN SUPPLIES	3,500	1,712	3,500	3,500	3,500	0	0.0%
UNIFORMS	4,000	4,183	4,000	4,000	4,000	0	0.0%
OTHER MISC EXPENSES	7,500	5,165	7,500	7,500	7,500	0	0.0%
OTHER EXP-WORK RELEASE	0	6,607	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	2,000	1,995	2,000	2,000	2,000	0	0.0%
EQUIPMENT-INMATE	30,000	28,734	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	2,515,657	2,572,574	2,598,209	2,665,590	2,697,250	31,660	1.2%

### PROBATION & PRETRIAL

SALARIES	270,797	270,799	270,799	284,156	284,156	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
FICA	20,716	19,549	20,716	20,716	21,758	1,042	5.0%
VRS	32,252	32,252	32,252	33,843	32,081	(1,762)	(5.2%)
HMP	25,198	25,464	31,524	30,782	32,321	1,539	5.0%
GROUP LIFE	3,575	3,223	3,223	3,382	3,751	369	10.9%
WORKERS COMPENSATION	7,122	5,419	6,960	6,960	1,989	(4,971)	(71.4%)
PROGRAMMING SERVICES	3,505	3,551	3,505	3,505	3,572	67	1.9%
ELECTRICAL SERVICES	2,400	2,179	2,400	2,400	2,400	0	0.0%
POSTAGE	450	450	460	460	490	30	6.5%
TELEPHONE	7,344	8,058	1,200	1,200	6,394	5,194	432.8%
LEASE/RENT OF BUILDINGS	15,000	14,592	14,600	14,600	14,700	100	0.7%
TRAINING	5,798	4,060	6,027	6,027	5,964	(63)	(1.0%)
OFFICE SUPPLIES	3,906	3,835	3,906	3,906	3,906	0	0.0%
OTHER OPERATING SUPPLIES	9,736	10,869	9,736	9,736	7,926	(1,810)	(18.6%)
OTHER MISC EXPENSES	3,505	0	3,505	3,505	3,572	67	1.9%
Subtotal for Organization	411,304	404,300	410,813	425,178	424,980	(198)	(0.0%)

### BUILDING INSPECTIONS

SALARIES	603,262	509,398	231,857	242,485	284,419	41,934	17.3%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	27	0	0	0	0	0.0%
BOARD MEMBER SALARIES	4,200	4,400	0	0	0	0	0.0%
FICA	46,150	36,081	17,737	17,737	21,738	4,001	22.6%
VRS	71,848	60,426	27,614	28,880	32,111	3,231	11.2%
HMP	89,174	77,179	47,450	38,499	46,856	8,357	21.7%
GROUP LIFE	7,963	6,039	2,759	2,885	3,754	869	30.1%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	5,899	4,540	2,806	2,806	3,416	610	21.7%
PROFESSIONAL SERVICES	0	33	0	0	2,000	2,000	100.0%
OTHER CONTRACTED SERVICE	8,500	2,546	8,500	14,100	8,500	(5,600)	(39.7%)
MAINT SVC CONTRACT	1,750	2,249	1,750	1,750	1,000	(750)	(42.9%)
ADVERTISING	2,000	2,069	2,500	2,500	500	(2,000)	(80.0%)
POSTAGE	4,600	2,680	5,600	5,600	1,000	(4,600)	(82.1%)
TELEPHONE	8,750	7,912	3,640	3,640	6,600	2,960	81.3%
TELECOMMUNICATION LINES	4,225	3,763	4,225	4,225	0	(4,225)	(100.0%)
TRAINING	5,000	2,551	6,500	6,500	6,500	0	0.0%
CERTIFICATION	1,000	431	1,000	1,000	1,200	200	20.0%
DUES & MEMBERSHIP	1,250	946	1,850	1,850	1,000	(850)	(45.9%)
OFFICE SUPPLIES	2,500	1,926	2,500	2,500	1,200	(1,300)	(52.0%)
SAFETY EXPENSES	0	0	0	0	925	925	100.0%
AUTOMOTIVE SUPPLIES	17,000	13,039	17,000	17,000	13,000	(4,000)	(23.5%)
BOOKS & SUBSCRIPTIONS	4,000	3,673	1,000	1,000	4,000	3,000	300.0%
OTHER MISC EXPENSES	7,000	7,786	7,000	7,000	7,000	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	896,071	749,693	393,288	401,957	446,719	44,762	11.1%

### ENVIRONMENTAL PROGRAMS

SALARIES	0	0	178,957	182,223	182,223	0	0.0%
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## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	0	0	0	0	300	300	100.0%
BOARD MEMBER SALARIES	0	0	2,100	2,100	2,100	0	0.0%
FICA	0	0	13,690	13,690	13,963	273	2.0%
VRS	0	0	21,314	21,703	20,573	(1,130)	(5.2%)
HMP	0	0	34,614	33,033	34,686	1,653	5.0%
GROUP LIFE	0	0	2,130	2,169	2,405	236	10.9%
WORKERS COMPENSATION	0	0	2,285	2,285	2,213	(72)	(3.2%)
MAINT SVC CONTRACT	0	0	0	0	1,000	1,000	100.0%
ADVERTISING	0	0	0	0	1,500	1,500	100.0%
POSTAGE	0	0	0	0	2,600	2,600	100.0%
TELEPHONE	0	0	0	0	1,140	1,140	100.0%
TRAINING	0	0	0	0	3,600	3,600	100.0%
CERTIFICATION	0	0	0	0	200	200	100.0%
DUES & MEMBERSHIP	0	0	0	0	720	720	100.0%
OFFICE SUPPLIES	0	0	0	0	1,650	1,650	100.0%
AUTOMOTIVE SUPPLIES	0	0	0	0	3,600	3,600	100.0%
Subtotal for Organization	0	0	255,090	257,203	274,473	17,270	6.7%

### ANIMAL CONTROL

SALARIES	170,127	170,920	170,416	181,522	172,178	(9,344)	(5.1%)
SALARIES-OVERTIME	12,000	11,228	12,000	12,000	12,000	0	0.0%
ONCALL	6,225	5,821	6,225	6,225	6,225	0	0.0%
FICA	14,409	13,084	14,431	14,431	14,566	135	0.9%
VRS	20,262	20,357	20,297	21,620	19,439	(2,181)	(10.1%)
HMP	23,576	23,596	29,494	28,147	35,986	7,839	27.9%
GROUP LIFE	2,246	2,034	2,028	2,160	2,273	113	5.2%
WORKERS COMPENSATION	2,158	1,674	2,178	2,178	2,449	271	12.4%
OTHER CONTRACTED SERVICE	9,500	5,260	9,500	9,500	9,500	0	0.0%
MAINT SVC CONTRACT	500	419	500	500	1,025	525	105.0%
PRINTING	425	150	425	425	425	0	0.0%
ADVERTISING	250	46	250	250	250	0	0.0%
CAT KENNELING	0	0	4,000	4,000	5,000	1,000	25.0%
POSTAGE	50	0	50	50	50	0	0.0%
TELEPHONE	2,613	2,381	1,740	1,740	3,708	1,968	113.1%
TRAINING	4,561	3,822	4,700	4,700	5,123	423	9.0%
HUMANE SOC CONTRACT	24,521	28,661	25,012	25,012	25,512	500	2.0%
HUMANE SOC CONTRIBUTION	45,000	45,000	45,000	45,000	45,000	0	0.0%
DUES & MEMBERSHIP	332	260	332	332	242	(90)	(27.1%)
CLAIMS AND BOUNTIES	400	75	400	400	400	0	0.0%
OFFICE SUPPLIES	1,307	1,111	1,373	1,373	1,373	0	0.0%
SAFETY EXPENSES	2,946	1,939	1,380	1,380	2,177	797	57.8%
JANITORIAL SUPPLIES	2,094	1,784	2,104	2,104	2,104	0	0.0%
AUTOMOTIVE SUPPLIES	20,133	15,964	20,000	20,000	18,000	(2,000)	(10.0%)
UNIFORMS	2,185	1,364	1,425	1,425	1,425	0	0.0%
ANIMAL SUPPLIES	5,132	3,591	5,132	5,132	5,132	0	0.0%
OTHER OPERATING SUPPLIES	1,900	1,733	1,900	1,900	2,411	511	26.9%
CAPITAL OUTLAY NEW	0	6,021	0	0	0	0	0.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
COMMUNICATIONS EQUIPMT	2,564	2,011	2,564	2,564	2,421	(143)	(5.6%)
Subtotal for Organization	377,416	370,305	384,856	396,070	396,394	324	0.1%

### MEDICAL EXAM

MEDICAL SERVICES	200	80	200	200	200	0	0.0%
Subtotal for Organization	200	80	200	200	200	0	0.0%

### EMERGENCY MANAGEMENT

SALARIES	74,409	51,600	72,000	72,000	104,656	32,656	45.4%
PART TIME WAGES	23,592	25,373	23,596	26,124	0	(26,124)	(100.0%)
SALARIES-OVERTIME	0	432	300	300	300	0	0.0%
SALARIES-OVERTIME-GRANTS	0	0	0	0	0	0	0.0%
FICA	7,497	6,123	7,336	7,336	8,029	693	9.4%
VRS	8,862	5,717	8,575	8,575	11,816	3,241	37.8%
HMP	9,223	0	0	0	11,562	11,562	100.0%
GROUP LIFE	982	571	857	857	1,381	524	61.1%
WORKERS COMPENSATION	1,548	1,021	1,515	1,515	1,574	59	3.9%
OTHER CONTRACTED SERVICE	22,500	22,281	36,960	45,960	36,924	(9,036)	(19.7%)
MAINT SVC CONTRACT	1,080	1,074	1,080	1,080	1,112	32	3.0%
PRINTING	200	0	200	200	300	100	50.0%
POSTAGE	125	76	125	125	100	(25)	(20.0%)
TELEPHONE	1,600	2,486	915	915	1,380	465	50.8%
TRAINING	2,000	1,505	4,000	4,000	4,000	0	0.0%
DUES & MEMBERSHIP	400	45	400	400	400	0	0.0%
OFFICE SUPPLIES	750	990	1,000	2,727	1,334	(1,393)	(51.1%)
SAFETY EXPENSES	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	5,000	3,430	5,000	5,000	5,103	103	2.1%
BOOKS & SUBSCRIPTIONS	0	0	50	50	53	3	6.0%
OTHER OPERATING SUPPLIES	0	144	300	300	300	0	0.0%
EMERGENCY EVENTS	0	147	400	400	1,424	1,024	256.0%
OTHER MISC EXPENSES	400	10,324	0	0	0	0	0.0%
OTHER EXPENSES-GRANTS	500	16,863	0	0	11,178	11,178	100.0%
OTH EQUIPMENT	0	0	300	300	0	(300)	(100.0%)
Subtotal for Organization	160,668	150,203	164,909	178,164	202,926	24,762	13.9%

### ENGINEERING

SALARIES	248,451	251,374	241,424	247,699	241,079	(6,620)	(2.7%)
SALARIES-OVERTIME	0	19	0	0	0	0	0.0%
FICA	19,007	18,582	18,469	18,469	18,443	(26)	(0.1%)
VRS	29,591	29,548	28,754	29,501	27,218	(2,283)	(7.7%)
HMP	23,024	23,900	35,222	33,613	30,163	(3,450)	(10.3%)
GROUP LIFE	3,280	2,952	2,873	2,948	3,182	234	7.9%
WORKERS COMPENSATION	2,064	1,644	2,055	2,055	1,984	(71)	(3.5%)
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	605	542	604	604	620	16	2.6%
POSTAGE	44	21	44	44	44	0	0.0%
TELEPHONE	1,788	1,777	640	640	1,020	380	59.4%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
TRAINING	1,480	1,080	2,180	2,180	2,490	310	14.2%
DUES & MEMBERSHIP	729	686	853	853	1,039	186	21.8%
OFFICE SUPPLIES	1,000	933	1,000	1,000	1,000	0	0.0%
AUTOMOTIVE SUPPLIES	850	601	778	778	758	(20)	(2.6%)
BOOKS & SUBSCRIPTIONS	628	474	663	663	597	(66)	(10.0%)
OTHER OPERATING SUPPLIES	60	64	60	60	60	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	332,601	334,199	335,619	341,107	329,697	(11,410)	(3.3%)

### REFUSE

CLOSURE PLAN-LANDFILL	14,700	15,814	8,900	8,900	9,000	100	1.1%
Subtotal for Organization	14,700	15,814	8,900	8,900	9,000	100	1.1%

### BUILDING AND GROUNDS

SALARIES	793,295	749,320	778,374	818,071	809,308	(8,763)	(1.1%)
PART TIME WAGES	24,942	47,674	53,959	60,328	51,780	(8,548)	(14.2%)
SALARIES-OVERTIME	2,000	1,089	2,000	2,000	2,000	0	0.0%
SUBSTITUTE SALARIES	0	4,370	0	0	0	0	0.0%
FICA	62,748	56,161	63,827	63,827	66,026	2,199	3.4%
VRS	94,481	86,627	92,704	97,432	91,371	(6,061)	(6.2%)
HMP	166,290	154,192	209,096	198,887	201,670	2,783	1.4%
GROUP LIFE	10,471	8,810	9,263	9,735	10,683	948	9.7%
UNEMPLOYMENT INSURANCE	0	143	0	0	0	0	0.0%
WORKERS COMPENSATION	17,999	14,826	18,427	18,427	19,958	1,531	8.3%
PROFESSIONAL SERVICES	50	487	50	50	50	0	0.0%
REPAIR & MAINTENANCE	82,000	90,568	83,000	83,000	86,000	3,000	3.6%
REPAIR & MAINTAIN/AUTO	37,000	32,073	30,000	30,000	28,000	(2,000)	(6.7%)
MAINT SVC CONTRACT	37,800	34,470	43,600	43,600	36,600	(7,000)	(16.1%)
ELECTRICAL SERVICES	335,600	299,311	300,000	300,000	296,000	(4,000)	(1.3%)
HEATING SERVICES	32,000	21,640	30,000	30,000	27,500	(2,500)	(8.3%)
WATER AND SEWER	70,000	70,588	74,500	74,500	79,000	4,500	6.0%
POSTAGE	25	7	25	25	25	0	0.0%
TELEPHONE	3,300	3,811	1,440	1,440	1,380	(60)	(4.2%)
TRAINING	2,800	2,674	2,800	2,800	2,800	0	0.0%
OFFICE SUPPLIES	900	900	900	900	900	0	0.0%
AGRICULTURAL SUPPLIES	9,500	9,232	9,600	9,600	10,000	400	4.2%
SAFETY EXPENSES	900	1,311	900	900	1,000	100	11.1%
JANITORIAL SUPPLIES	41,500	45,257	42,000	42,000	43,500	1,500	3.6%
TOOLS	1,700	1,818	1,700	1,700	1,800	100	5.9%
AUTOMOTIVE SUPPLIES	23,000	15,480	20,000	20,000	17,500	(2,500)	(12.5%)
UNIFORMS	8,500	6,163	5,600	5,600	5,800	200	3.6%
BOOKS & SUBSCRIPTIONS	150	153	150	150	100	(50)	(33.3%)
SIGN MATERIALS	8,500	8,393	8,500	8,500	8,500	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	1,794	0	0	0	0	0.0%
Subtotal for Organization	1,867,451	1,769,343	1,882,415	1,923,472	1,899,251	(24,221)	(1.3%)

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>HEALTH DEPT</b>							
LEASE/RENT OF BUILDINGS	69,437	71,907	72,187	72,187	76,863	4,676	6.5%
PAYMENT TO STATE	405,877	405,877	411,319	411,319	411,319	0	0.0%
CENTREX PHONE SERVICE	6,800	9,059	8,000	8,000	9,600	1,600	20.0%
Subtotal for Organization	482,114	486,844	491,506	491,506	497,782	6,276	1.3%

<b>MENTAL HEALTH</b>							
COMM SER BOARD CONTR	113,455	113,455	113,455	113,455	116,859	3,404	3.0%
Subtotal for Organization	113,455	113,455	113,455	113,455	116,859	3,404	3.0%

<b>COMMUNITY EDUCATION</b>							
SALARIES	331,363	333,153	333,153	362,155	349,388	(12,767)	(3.5%)
PART TIME WAGES	44,068	22,343	25,450	25,906	25,627	(279)	(1.1%)
FICA	28,720	25,647	27,433	27,433	28,689	1,256	4.6%
VRS	39,465	39,679	39,679	43,133	39,446	(3,687)	(8.5%)
HMP	34,421	34,451	43,062	40,397	42,417	2,020	5.0%
GROUP LIFE	4,374	3,965	3,965	4,310	4,612	302	7.0%
WORKERS COMPENSATION	1,239	1,009	1,183	1,183	1,163	(20)	(1.7%)
PROFESSIONAL SERVICES	4,500	3,783	4,500	4,500	4,500	0	0.0%
MAINT SVC CONTRACT	850	236	850	850	850	0	0.0%
PRINTING	18,050	17,589	18,050	18,050	18,050	0	0.0%
POSTAGE	252	81	84	84	0	(84)	(100.0%)
TELEPHONE	3,120	2,759	640	640	780	140	21.9%
TRAINING	2,160	2,145	2,300	2,300	2,300	0	0.0%
DUES & MEMBERSHIP	27	212	217	217	155	(62)	(28.6%)
OFFICE SUPPLIES	2,500	1,894	2,500	2,500	2,500	0	0.0%
OTHER EXP-DONATIONS	2,000	493	1,500	1,500	0	(1,500)	(100.0%)
PROGRAM SUPPLIES	2,100	1,492	2,100	2,100	2,050	(50)	(2.4%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	340	0	0	0	0	0.0%
Subtotal for Organization	519,209	491,272	506,666	537,258	522,527	(14,731)	(2.7%)

<b>CABLE TV SERVICES</b>							
SALARIES	0	0	0	0	0	0	0.0%
PART TIME WAGES	23,817	3,734	23,817	23,817	7,000	(16,817)	(70.6%)
FICA	1,822	285	1,822	1,822	536	(1,286)	(70.6%)
WORKERS COMPENSATION	83	71	81	81	22	(59)	(72.8%)
PROFESSIONAL SERVICES	10,000	9,212	10,000	10,000	35,200	25,200	252.0%
MAINT SVC CONTRACT	2,000	0	2,000	2,000	2,000	0	0.0%
POSTAGE	0	55	0	0	0	0	0.0%
TELEPHONE	600	397	240	240	0	(240)	(100.0%)
TRAINING	600	1,471	600	600	600	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	400	87	400	400	400	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%
FUND BALANCE	2,338	0	0	0	0	0	0.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
Subtotal for Organization	41,660	15,313	38,960	38,960	45,758	6,798	17.4%

### COMM COLLEGE

COMM COLLEGE CONTRIB	12,648	12,127	12,901	12,901	13,224	323	2.5%
Subtotal for Organization	12,648	12,127	12,901	12,901	13,224	323	2.5%

### PARKS & RECREATION

SALARIES	365,525	365,525	365,525	391,207	289,383	(101,824)	(26.0%)
PART TIME WAGES	126,656	118,183	124,371	130,502	111,388	(19,114)	(14.6%)
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	0	21	0	0	0	0	0.0%
FICA	37,652	33,711	37,477	37,477	30,659	(6,818)	(18.2%)
VRS	43,534	43,534	43,534	46,593	32,671	(13,922)	(29.9%)
HMP	61,538	61,591	76,986	73,469	57,118	(16,351)	(22.3%)
GROUP LIFE	4,825	4,351	4,350	4,656	3,820	(836)	(18.0%)
UNEMPLOYMENT INSURANCE	0	2	0	0	0	0	0.0%
WORKERS COMPENSATION	10,278	8,299	10,270	10,270	7,979	(2,291)	(22.3%)
PROFESSIONAL SERVICES	1,650	1,271	2,350	2,350	2,000	(350)	(14.9%)
OTHER CONTRACTED SERVICE	18,274	15,938	18,280	18,280	17,370	(910)	(5.0%)
MAINT SVC CONTRACT	10,407	7,376	4,520	4,520	4,490	(30)	(0.7%)
ELECTRICAL SERVICES	6,051	8,262	6,900	6,900	750	(6,150)	(89.1%)
WATER AND SEWER	2,000	994	2,000	2,000	0	(2,000)	(100.0%)
POSTAGE	1,525	1,882	2,000	2,000	2,000	0	0.0%
TELEPHONE	2,200	2,463	240	240	480	240	100.0%
LEASE/RENT OF EQUIPMENT	4,100	3,538	4,100	4,100	0	(4,100)	(100.0%)
TRAINING	3,152	4,202	3,135	3,135	4,050	915	29.2%
DUES & MEMBERSHIP	625	916	725	725	725	0	0.0%
SPECIAL EVENTS	17,000	15,847	20,000	20,000	20,000	0	0.0%
OFFICE SUPPLIES	2,500	2,464	2,500	2,500	2,500	0	0.0%
SAFETY EXPENSES	600	733	600	600	1,000	400	66.7%
MAINTENANCE SUPPLIES	18,000	17,280	19,000	19,000	0	(19,000)	(100.0%)
AUTOMOTIVE SUPPLIES	8,700	10,516	12,000	12,000	3,500	(8,500)	(70.8%)
UNIFORMS	2,000	568	1,200	1,200	400	(800)	(66.7%)
OTHER EXP-DONATIONS	15,000	13,346	15,000	15,000	15,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	18,975	21,056	20,415	20,415	22,128	1,713	8.4%
CAPITAL OUTLAY NEW	0	5,915	0	0	0	0	0.0%
Subtotal for Organization	782,767	769,782	797,478	829,139	629,411	(199,728)	(24.1%)

### GLOU PT BEACH

PART TIME WAGES	15,904	9,895	2,644	2,644	0	(2,644)	(100.0%)
FICA	1,217	757	202	202	0	(202)	(100.0%)
WORKERS COMPENSATION	364	318	61	61	0	(61)	(100.0%)
REPAIR & MAINTENANCE	0	295	0	0	0	0	0.0%
ELECTRICAL SERVICES	2,400	2,104	2,400	2,400	0	(2,400)	(100.0%)
WATER AND SEWER	1,500	1,385	1,500	1,500	0	(1,500)	(100.0%)
TELEPHONE	150	145	400	400	0	(400)	(100.0%)
LEASE/RENT OF EQUIPMENT	2,150	2,089	2,150	2,150	0	(2,150)	(100.0%)

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
FOOD SUPPLIES	7,000	2,114	0	0	0	0	0.0%
JANITORIAL SUPPLIES	0	0	100	100	0	(100)	(100.0%)
UNIFORMS	150	0	150	150	0	(150)	(100.0%)
Subtotal for Organization	30,835	19,102	9,607	9,607	0	(9,607)	(100.0%)

### PARK OPERATIONS

SALARIES	74,710	72,554	98,761	99,459	208,614	109,155	109.7%
PART TIME WAGES	43,705	50,371	52,037	56,816	62,049	5,233	9.2%
SALARIES-OVERTIME	0	19	0	0	0	0	0.0%
FICA	9,059	9,288	11,536	11,536	20,706	9,170	79.5%
VRS	8,898	8,641	11,762	11,845	23,553	11,708	98.8%
HMP	17,894	10,269	24,374	18,375	44,450	26,075	141.9%
GROUP LIFE	986	864	1,175	1,183	2,754	1,571	132.8%
WORKERS COMPENSATION	2,712	2,287	3,468	3,468	6,090	2,622	75.6%
REPAIR & MAINTENANCE	1,500	1,727	1,500	1,500	1,500	0	0.0%
ELECTRICAL SERVICES	5,227	5,385	6,120	6,120	9,470	3,350	54.7%
WATER AND SEWER	0	0	0	0	2,000	2,000	100.0%
TELEPHONE	1,265	1,010	990	990	1,080	90	9.1%
LEASE/RENT OF EQUIPMENT	594	510	250	250	8,985	8,735	3494.0%
TRAINING	750	116	750	750	875	125	16.7%
OFFICE SUPPLIES	1,100	1,175	1,450	1,450	1,300	(150)	(10.3%)
FOOD SUPPLIES	9,000	5,107	7,500	7,500	6,500	(1,000)	(13.3%)
SAFETY EXPENSES	500	500	500	500	700	200	40.0%
MAINTENANCE SUPPLIES	8,000	9,715	9,500	9,500	28,500	19,000	200.0%
AUTOMOTIVE SUPPLIES	3,500	4,564	5,300	5,300	13,800	8,500	160.4%
UNIFORMS	1,300	1,316	1,300	1,300	2,800	1,500	115.4%
MERCH FOR RESALE	250	0	250	250	250	0	0.0%
EQUIP FOR RENT	5,700	5,341	5,500	5,500	5,500	0	0.0%
PROGRAM SUPPLIES	1,600	1,703	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	0	15,153	0	0	0	0	0.0%
CAPITAL-GRANT A	0	395	0	0	0	0	0.0%
Subtotal for Organization	198,250	208,008	245,623	245,192	453,076	207,884	84.8%

### DAFFODIL FESTIVAL

PART TIME WAGES	0	0	0	0	6,160	6,160	100.0%
FICA	0	0	0	0	471	471	100.0%
WORKERS COMPENSATION	0	0	0	0	139	139	100.0%
PRINTING	3,800	980	2,000	2,000	1,800	(200)	(10.0%)
ADVERTISING	4,100	3,972	4,000	4,000	4,300	300	7.5%
POSTAGE	150	24	150	150	50	(100)	(66.7%)
SPECIAL EVENTS	35,765	30,506	36,000	36,000	29,645	(6,355)	(17.7%)
AGRICULTURAL SUPPLIES	5,650	1,845	5,000	5,000	4,000	(1,000)	(20.0%)
PROGRAM SUPPLIES	2,050	2,160	2,850	2,850	6,550	3,700	129.8%
Subtotal for Organization	51,515	39,487	50,000	50,000	53,115	3,115	6.2%

### HISTORY MUSEUM

PART TIME WAGES	39,250	38,596	39,254	42,823	42,815	(8)	(0.0%)
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## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
FICA	3,003	2,953	3,003	3,003	3,275	272	9.1%
WORKERS COMPENSATION	51	51	51	51	47	(4)	(7.8%)
PROFESSIONAL SERVICES	70	62	70	70	70	0	0.0%
MAINT SVC CONTRACT	150	29	150	150	150	0	0.0%
PRINTING	100	0	100	100	100	0	0.0%
POSTAGE	75	74	100	100	100	0	0.0%
TELEPHONE	300	317	240	240	1,760	1,520	633.3%
INSURANCE DEDUCTIBLE	200	0	200	200	200	0	0.0%
SPECIAL EVENTS	100	0	100	100	100	0	0.0%
OFFICE SUPPLIES	450	441	450	450	450	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
MERCH FOR RESALE	6,500	3,742	6,500	6,500	6,500	0	0.0%
MUSEUM OPERATIONS	5,325	5,294	5,325	5,325	5,325	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
<b>Subtotal for Organization</b>	<b>55,574</b>	<b>51,558</b>	<b>55,543</b>	<b>59,112</b>	<b>60,892</b>	<b>1,780</b>	<b>3.0%</b>

### LIBRARY

SALARIES	336,496	284,724	286,185	302,909	294,940	(7,969)	(2.6%)
PART TIME WAGES	105,719	157,448	171,990	181,795	183,752	1,957	1.1%
SALARIES-OVERTIME	0	22	0	0	0	0	0.0%
FICA	33,829	32,567	35,050	35,050	36,620	1,570	4.5%
VRS	40,077	33,287	34,085	36,077	33,299	(2,778)	(7.7%)
HMP	54,356	46,808	61,584	58,113	56,579	(1,534)	(2.6%)
GROUP LIFE	4,442	3,305	3,406	3,605	3,893	288	8.0%
WORKERS COMPENSATION	1,044	949	1,067	1,067	1,011	(56)	(5.2%)
MAINT SVC CONTRACT	10,000	10,000	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT-VSL	10,000	10,000	10,000	10,000	10,000	0	0.0%
POSTAGE	3,250	2,691	3,250	3,250	3,250	0	0.0%
TELEPHONE	5,000	8,350	980	980	3,996	3,016	307.8%
TELEPHONE-VSL	2,200	1,768	2,200	2,200	2,200	0	0.0%
LEASE/RENT OF BUILDINGS	244,505	243,975	244,505	244,505	253,226	8,721	3.6%
TRAINING	1,000	981	1,000	1,000	1,000	0	0.0%
TRAINING-VSL	500	500	500	500	1,000	500	100.0%
OFFICE SUPPLIES	10,000	9,468	10,000	10,000	10,000	0	0.0%
OFFICE SUPPLIES-VSL	15,000	15,170	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,500	1,824	2,500	2,500	2,500	0	0.0%
LIBRARY MAT	8,450	5,702	8,450	8,450	8,450	0	0.0%
LIBRARY MAT-VSL	83,492	84,017	82,628	82,628	82,455	(173)	(0.2%)
OTHER EXP-DONATIONS	20,000	19,959	20,000	20,000	20,000	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
OTH EQUIPMENT-VSL	6,000	6,000	6,000	6,000	0	(6,000)	(100.0%)
<b>Subtotal for Organization</b>	<b>996,860</b>	<b>979,515</b>	<b>1,010,380</b>	<b>1,035,629</b>	<b>1,033,171</b>	<b>(2,458)</b>	<b>(0.2%)</b>

### PLANNING & ZONING

SALARIES	230,511	204,907	359,001	372,882	322,501	(50,381)	(13.5%)
PART TIME WAGES	0	4,110	0	0	0	0	0.0%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	750	0	750	750	0	(750)	(100.0%)
BOARD MEMBER SALARIES	7,800	3,025	9,900	9,900	12,000	2,100	21.2%
FICA	17,691	14,465	27,521	27,521	24,671	(2,850)	(10.4%)
VRS	27,454	24,193	42,757	44,410	36,410	(8,000)	(18.0%)
HMP	42,607	33,558	66,746	59,470	49,581	(9,889)	(16.6%)
GROUP LIFE	3,043	2,457	4,272	4,437	4,257	(180)	(4.1%)
WORKERS COMPENSATION	301	281	1,063	1,063	355	(708)	(66.6%)
OTHER CONTRACTED SERVICE	5,000	39	30,000	30,000	0	(30,000)	(100.0%)
MAINT SVC CONTRACT	2,500	2,141	2,500	2,500	2,500	0	0.0%
ADVERTISING	2,500	535	2,000	2,000	2,500	500	25.0%
POSTAGE	200	0	100	100	500	400	400.0%
TELEPHONE	2,000	1,706	240	240	480	240	100.0%
TRAINING	5,000	4,748	5,000	5,000	7,500	2,500	50.0%
PLANNING DIST COMM	54,721	62,959	62,081	62,081	65,542	3,461	5.6%
DUES & MEMBERSHIP	1,300	1,210	1,300	1,300	1,700	400	30.8%
OFFICE SUPPLIES	3,000	1,287	3,000	3,000	3,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	348	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	120	250	250	250	0	0.0%
OTHER OPERATING SUPPLIES	1,000	123	1,000	1,000	0	(1,000)	(100.0%)
OTHER MISC EXPENSES	1,000	85	1,000	1,000	400	(600)	(60.0%)
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	130	1,000	1,000	0	(1,000)	(100.0%)
Subtotal for Organization	409,578	362,430	622,481	630,904	535,147	(95,757)	(15.2%)

### ECONOMIC DEVELOPMENT

SALARIES	118,551	120,189	120,189	128,807	128,807	0	0.0%
FICA	9,069	9,728	9,194	9,194	9,854	660	7.2%
VRS	14,119	14,314	14,315	15,341	14,542	(799)	(5.2%)
HMP	5,130	5,135	6,418	6,125	6,431	306	5.0%
GROUP LIFE	1,565	1,431	1,430	1,533	1,700	167	10.9%
WORKERS COMPENSATION	266	234	268	268	274	6	2.2%
MAINT SVC CONTRACT	0	48	0	0	0	0	0.0%
POSTAGE	0	6	0	0	0	0	0.0%
TELEPHONE	700	842	1,240	1,240	1,080	(160)	(12.9%)
TRAINING	1,000	0	1,000	1,000	1,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	0	0	0.0%
HPT RDS ECON DEV ALLIANCE	35,015	35,015	35,056	35,056	35,042	(14)	(0.0%)
PEN COUNCIL WORKFORCE DE	19,006	19,006	19,006	19,006	19,006	0	0.0%
CHAMBER OF COMMERCE	3,000	3,000	3,000	3,000	3,000	0	0.0%
IDA	0	135,948	0	5,000	0	(5,000)	(100.0%)
HPT RDS SMALL BUSI DEV CT	0	0	3,750	3,750	5,000	1,250	33.3%
HPT RDS PARTNERSHIP	5,530	5,530	500	500	0	(500)	(100.0%)
OFFICE SUPPLIES	300	(46)	300	300	300	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	213,251	350,379	215,666	230,120	226,036	(4,084)	(1.8%)

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>CLEAN COMMUNITY</b>							
PART TIME WAGES	13,631	13,582	13,634	14,842	14,841	(1)	(0.0%)
FICA	1,043	1,039	1,043	1,043	1,135	92	8.8%
WORKERS COMPENSATION	18	17	18	18	16	(2)	(11.1%)
PROFESSIONAL SERVICES	9,000	0	1,000	1,000	0	(1,000)	(100.0%)
OTHER EXP-DONATIONS	0	938	0	0	0	0	0.0%
PROGRAM SUPPLIES	4,320	4,168	5,890	5,890	5,590	(300)	(5.1%)
Subtotal for Organization	28,012	19,744	21,585	22,793	21,582	(1,211)	(5.3%)

### TOURISM

SALARIES	36,665	36,666	36,666	37,774	37,774	0	0.0%
PART TIME WAGES	4,074	1,345	6,000	6,000	12,160	6,160	102.7%
FICA	3,117	2,353	3,264	3,264	3,820	556	17.0%
VRS	4,367	4,367	4,367	4,499	4,265	(234)	(5.2%)
HMP	8,671	8,679	10,848	10,352	10,870	518	5.0%
GROUP LIFE	484	436	436	449	499	50	11.1%
WORKERS COMPENSATION	53	53	53	53	187	134	252.8%
OTHER CONTRACTED SERVICE	65	161	100	100	175	75	75.0%
MAINT SVC CONTRACT	0	14	0	0	0	0	0.0%
PRINTING	3,500	3,365	6,800	6,800	10,400	3,600	52.9%
ADVERTISING	18,200	13,602	15,850	15,850	22,225	6,375	40.2%
POSTAGE	600	1,049	700	700	1,000	300	42.9%
TELEPHONE	875	671	240	240	0	(240)	(100.0%)
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	2,000	1,917	2,000	2,000	2,000	0	0.0%
MID PEN TOURISM COUNCIL	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	1,805	1,405	2,020	2,020	2,020	0	0.0%
SPECIAL EVENTS	3,550	4,717	3,350	3,350	4,150	800	23.9%
OFFICE SUPPLIES	1,500	1,795	1,500	1,500	1,500	0	0.0%
OTHER OPERATING SUPPLIES	3,000	1,849	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	77	24,700	24,700	17,000	(7,700)	(31.2%)
CAPITAL-GRANT D	0	0	0	0	0	0	0.0%
FUND BALANCE	8,138	0	500	500	5,007	4,507	901.4%
Subtotal for Organization	117,092	84,522	122,394	123,151	138,052	14,901	12.1%

### EXTENSION SERVICE

SALARIES	28,291	28,291	28,291	30,733	30,733	0	0.0%
FICA	2,164	2,046	2,164	2,164	2,351	187	8.6%
VRS	3,369	3,369	3,369	3,660	3,470	(190)	(5.2%)
HMP	5,130	5,135	6,418	6,125	6,431	306	5.0%
GROUP LIFE	373	337	337	366	406	40	10.9%
WORKERS COMPENSATION	93	76	93	93	95	2	2.2%
POSTAGE	68	38	65	65	65	0	0.0%
TELEPHONE	1,500	1,949	240	240	1,920	1,680	700.0%
TRAINING	1,200	1,145	1,200	1,200	1,200	0	0.0%
EXTENSION SERVICE	42,968	38,921	42,890	42,890	47,134	4,244	9.9%

## FY 2015 General Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
JAMESTOWN CONTRIBUTION	2,200	2,200	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	300	297	300	300	300	0	0.0%
OFFICE SUPPLIES	600	160	600	600	600	0	0.0%
AGRICULTURAL SUPPLIES	400	406	425	425	425	0	0.0%
Subtotal for Organization	88,656	84,369	88,592	91,061	97,330	6,269	6.9%

### CIVIC

REG AIRPORT AUTHORITY	30,000	30,000	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	12,960	0	0	0	0	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	0	0	0	0	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	0	0	0	0	0.0%
FREE CLINIC CONTRIBUTION	15,000	15,000	65,000	65,000	65,000	0	0.0%
LAUREL SHELTER CONTRIBUTI	5,000	5,000	5,000	5,000	22,912	17,912	358.2%
BAY AGENCY CONTRIBUTION	114,085	114,085	114,085	114,085	114,085	0	0.0%
BOYS & GIRLS CLUB	25,000	25,000	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	280,995	267,185	320,585	320,585	338,497	17,912	5.6%

### SUSPENSE

COMP STUDY IMPLEMENTATIO	0	0	362,139	(3,919)	0	3,919	(100.0%)
BONUS	0	0	0	0	28,275	28,275	100.0%
Subtotal for Organization	0	0	362,139	(3,919)	28,275	32,194	(821.5%)
Total for Fund	55,939,480	55,254,916	58,040,095	58,261,277	60,009,251	1,747,974	3.0%

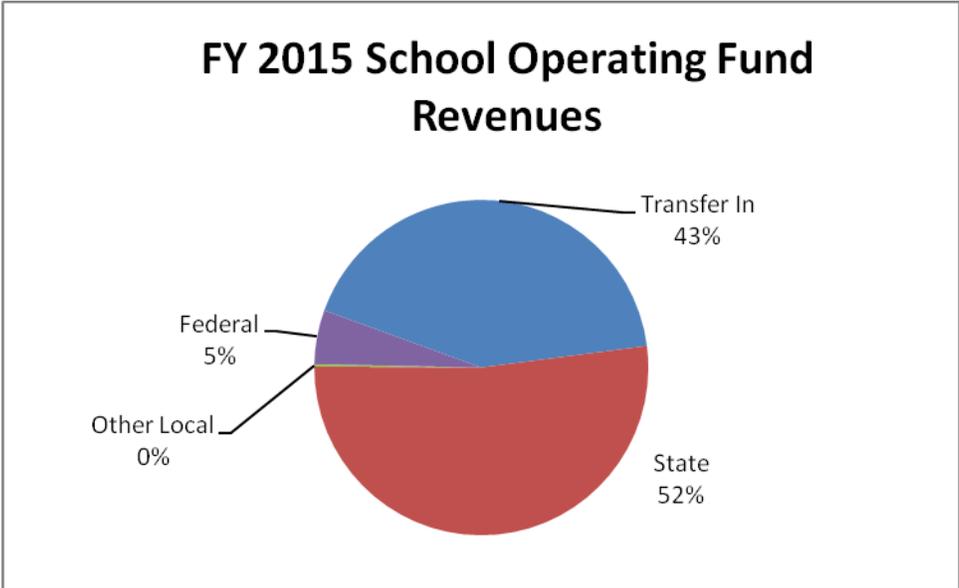


## School Section



# School Fund

The adopted budget for the School Operating Fund totals \$53,716,880, which is an increase of \$1,550,355 over the previous adopted budget.





## FY 2015 School Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
RENTAL INCOME	3,000	2,500	2,500	2,500	2,500	0	0.0%
GED TEST FEES	0	4,286	2,000	2,000	4,000	2,000	100.0%
TUITION - NON-RESIDENT	7,488	0	7,488	7,488	0	(7,488)	(100.0%)
TUITION - DRIVERS ED	18,000	5,190	18,000	18,000	9,000	(9,000)	(50.0%)
TUITION ADULT EDUCATION	0	0	0	0	0	0	0.0%
TUITION - SUMMER SCHOOL	20,000	21,093	20,000	20,000	20,000	0	0.0%
EXPENDITURE REIMB	0	0	0	0	0	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
SALE OF VEH/EQUIPMENT	2,000	10,410	2,000	2,000	2,000	0	0.0%
SALE OF BUSES	2,000	13,004	2,000	2,000	2,000	0	0.0%
SALE OF EQUIPMENT	2,000	4,889	2,000	2,000	2,000	0	0.0%
OTHER INCOME	10,000	32,903	59,377	59,377	69,377	10,000	16.8%
TUITION - OTHER COUNTY	25,000	12,224	12,224	12,224	12,547	323	2.6%
TRANSFERS IN	22,341,889	22,336,149	22,603,728	22,603,728	22,765,728	162,000	0.7%
Subtotal for Category	22,431,377	22,442,648	22,731,317	22,731,317	22,889,152	157,835	0.7%
<b>STATE</b>							
EMERGENCY ASSISTANCE	0	0	0	0	89,673	89,673	100.0%
SALES TAX	5,683,922	5,668,406	5,846,329	5,846,329	5,720,076	(126,253)	(2.2%)
BASIC AID	14,875,019	14,249,982	13,983,570	14,179,230	15,203,558	1,024,328	7.2%
ISAEP	15,717	15,717	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	5,574	6,747	6,454	6,454	61,254	54,800	849.1%
FOSTER CARE-REG	9,994	3,368	3,190	3,190	9,844	6,654	208.6%
ADULT SECONDARY ED	0	0	0	0	0	0	0.0%
GIFTED ED-SOQ	161,190	156,016	154,058	155,769	161,829	6,060	3.9%
PREVENT/INTERV/REMIATIO	315,372	305,249	301,417	304,766	382,191	77,425	25.4%
ENROLLMENT LOSS	0	0	0	0	0	0	0.0%
STUDENT ACHIEVEMENT GRAN	0	0	0	0	0	0	0.0%
COMPENSATION SUPP	0	0	0	0	0	0	0.0%
SP ED-SOQ	1,051,239	1,017,497	1,041,564	1,053,137	1,108,698	55,561	5.3%
COMPOSITE INDEX HH	0	0	0	0	0	0	0.0%
TEXTBOOK PAYMENTS	314,426	304,333	300,513	303,852	331,301	27,449	9.0%
MEAL REIMB	0	0	0	0	0	0	0.0%
SOL TRAINING	0	0	0	0	0	0	0.0%
VOC ED-SOQ	234,777	227,241	224,388	226,882	230,692	3,810	1.7%
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	837,487	810,606	803,779	812,710	843,575	30,865	3.8%
SOC SEC NON-INST	0	0	0	0	0	0	0.0%
RETIREMENT INST	1,398,148	1,353,271	1,342,981	1,357,903	1,731,911	374,008	27.5%
RETIREMENT NON-INST	0	0	0	0	0	0	0.0%
GROUP LIFE INST	52,562	50,875	50,236	50,794	58,534	7,740	15.2%
GROUP LIFE NON-INST	0	0	0	0	0	0	0.0%
HARPER SETTLEMENT	0	0	0	0	0	0	0.0%
READING INTERVENTION	50,344	42,599	42,599	42,599	56,295	13,696	32.2%
LOTTERY PROCEEDS	0	0	0	0	0	0	0.0%

## FY 2015 School Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
PRIOR YEAR LOTTERY	0	0	0	0	0	0	0.0%
ADULT LITERACY	0	0	0	0	0	0	0.0%
ADD'L ASST RET, INF, PS	0	299,348	298,736	298,736	0	(298,736)	(100.0%)
JVG	0	0	0	0	0	0	0.0%
DROPOUT PREVENTION (YES)	0	0	0	0	0	0	0.0%
HOMEBOUND	18,693	23,778	25,444	25,444	24,439	(1,005)	(3.9%)
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	465,921	549,375	534,734	534,734	583,839	49,105	9.2%
VOC ED EQUIPMENT	10,504	9,263	11,229	11,229	11,229	0	0.0%
VOC ED OCCUP PREP	10,115	4,902	10,814	10,814	2,936	(7,878)	(72.9%)
SOL TEACHING MATERIALS	0	0	0	0	0	0	0.0%
SALARY SUPPLEMENT	0	0	0	0	0	0	0.0%
FOSTER CARE SPED	0	0	0	0	0	0	0.0%
GOV. SCHOOL REGIONAL	0	11,498	0	0	0	0	0.0%
V I TEACHER	2,058	3,625	2,058	2,058	0	(2,058)	(100.0%)
AT RISK-SOQ	233,690	226,137	223,564	226,136	249,993	23,857	10.5%
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	27,500	22,500	32,500	32,500	35,000	2,500	7.7%
SOL REMEDIATION	0	0	0	0	0	0	0.0%
PRIMARY CLASS SIZE	257,840	304,940	296,862	296,862	439,512	142,650	48.1%
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	66,982	66,982	133,963	133,963	136,992	3,029	2.3%
MENTOR PROGRAM	3,232	2,208	2,208	2,208	2,208	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	7,396	8,875	8,875	8,875	22,938	14,063	158.5%
GOV ACADEMIC CHALLENGE	0	0	0	0	0	0	0.0%
RACE TO GED	0	4,000	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	10,000	9,457	10,000	10,000	10,000	0	0.0%
GOV HLTH SCIENCE ACADEMY	0	10,000	0	0	0	0	0.0%
VPI STARTUP/EXPANSION	0	0	0	0	0	0	0.0%
OTHER STATE FUNDS	0	2,700	318,666	322,205	0	(322,205)	(100.0%)
STATE JTPA-STATE FLOW	0	0	0	0	0	0	0.0%
PROJECT GRADUATION	0	24,640	0	0	0	0	0.0%
ASST RETIRE/INFLATION/PK	299,348	0	0	0	0	0	0.0%
SUP SUPPT SCH OP COST GEN	0	0	0	0	0	0	0.0%
EPI PEN	985	985	0	0	0	0	0.0%
GED WAITING LIST	0	0	0	0	0	0	0.0%
STRATEGIC COMP GRANT	0	0	0	331,874	0	(331,874)	(100.0%)
VPSA TECHNOLOGY GRANT	284,000	284,000	284,000	284,000	445,600	161,600	56.9%
ALGEBRA READINESS TEMP	47,577	49,513	47,577	47,577	49,566	1,989	4.2%
TECH RES ASST TEMP	0	0	0	0	0	0	0.0%
Subtotal for Category	26,751,612	26,130,632	26,358,025	26,938,547	28,019,400	1,080,853	4.0%
<b>FED</b>							

## FY 2015 School Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
ADULT LITERACY	0	0	0	0	0	0	0.0%
TITLE I	864,933	1,097,819	872,629	872,629	699,769	(172,860)	(19.8%)
FEDERAL STIMULUS TITLE I	0	0	0	0	0	0	0.0%
TITLE V (FORMER TITLE VI)	0	0	0	0	0	0	0.0%
TITLE IID (FORM GLS2000)	0	0	0	0	0	0	0.0%
TITLE IID STIMULUS	0	0	0	0	0	0	0.0%
WORK FORCE INVESTMENT AC	14,118	0	0	0	0	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	0	0	0	0	0	0.0%
FED STIMULUS FUNDS (BA)	0	0	0	0	0	0	0.0%
FED STIMULUS ED JOBS	250,000	349,704	0	0	0	0	0.0%
IMPACT AID	80,000	62,594	70,000	70,000	62,000	(8,000)	(11.4%)
TITLE VI-B	1,240,614	1,212,311	1,212,311	1,212,311	1,126,758	(85,553)	(7.1%)
FEDERAL STIMULUS TITLE VI	0	0	0	0	0	0	0.0%
CARL PERKINS	85,881	77,543	77,543	77,543	75,172	(2,371)	(3.1%)
HSTW	0	0	0	0	0	0	0.0%
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	228,901	271,514	260,412	260,412	206,146	(54,266)	(20.8%)
TITLEIV SAFE & DRUGFREE	0	0	0	0	0	0	0.0%
ROTC	68,837	86,866	69,143	69,143	69,483	340	0.5%
MEDICAID REIMBURSEMENT	170,000	232,967	160,000	160,000	232,000	72,000	45.0%
VIC AC-SCHOOL TO WORK	0	0	0	0	0	0	0.0%
CHARTER SCHOOL STARTUP	0	0	0	0	0	0	0.0%
E-RATE	170,000	192,615	205,145	205,145	187,000	(18,145)	(8.8%)
PROJECT LEAD THE WAY	0	0	0	0	0	0	0.0%
Subtotal for Category	3,323,284	3,583,933	3,077,183	3,077,183	2,808,328	(268,855)	(8.7%)
Total for Fund	52,506,273	52,157,213	52,166,525	52,747,047	53,716,880	969,833	1.8%



## FY 2015 School Fund Expenditure Budget

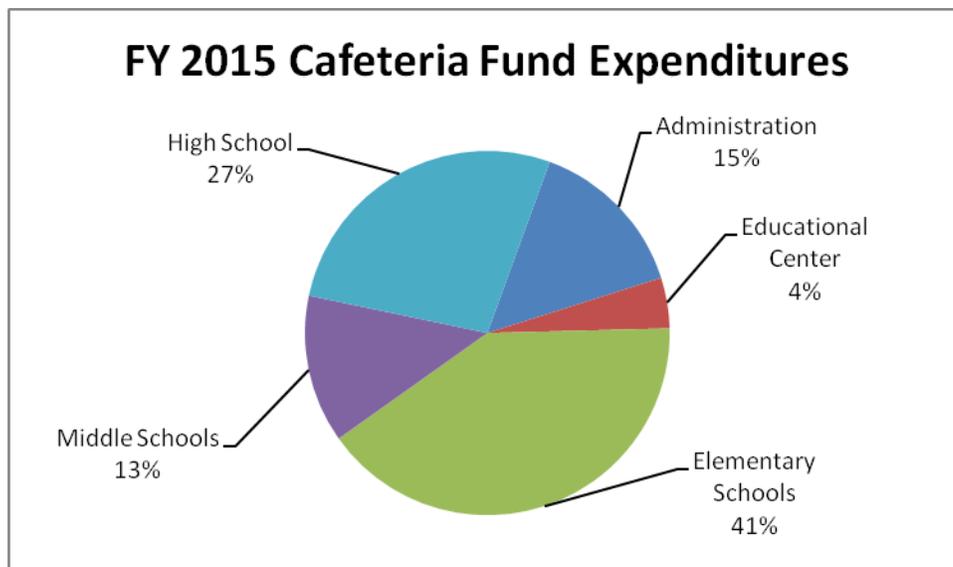
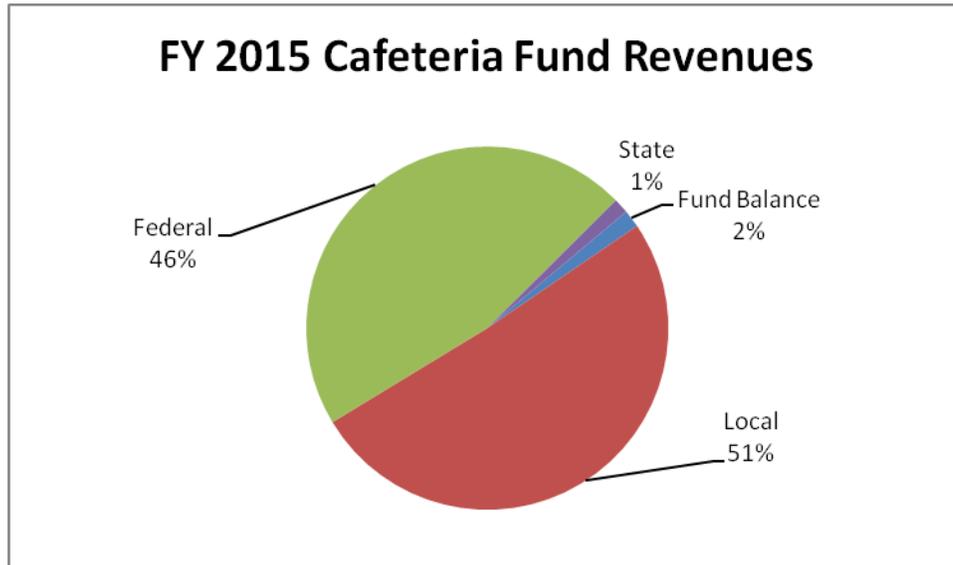
Account Title	FY 13 Final Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>SCHOOL OPERATING FUND</b>							
SCHOOL OPERATING FUND	52,506,273	52,157,213	52,166,525	52,747,047	53,716,880	969,833	1.8%
Subtotal for Organization	52,506,273	52,157,213	52,166,525	52,747,047	53,716,880	969,833	1.8%
Total for Fund	52,506,273	52,157,213	52,166,525	52,747,047	53,716,880	969,833	1.8%



## Schools - Cafeteria Budget

The School Division's 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 2015 Cafeteria Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-BANK DEPOSIT	4,000	1,400	2,607	2,607	3,000	393	15.1%
LOCAL SALES-ABG	95,562	72,220	76,400	76,400	79,000	2,600	3.4%
LOCAL SALES-ACH	72,305	67,136	73,393	73,393	76,000	2,607	3.6%
LOCAL SALES-BET	93,694	86,504	101,758	101,758	102,000	242	0.2%
LOCAL SALES-BOT	129,788	101,539	115,216	115,216	116,000	784	0.7%
LOCAL SALES-PET	61,376	54,340	54,057	54,057	59,000	4,943	9.1%
LOCAL SALES-WAL	0	0	0	0	12,000	12,000	100.0%
LOCAL SALES-PAGE	16,088	10,228	16,818	16,818	17,000	182	1.1%
LOCAL SALES-PEASLEY	217,201	174,027	230,220	230,220	221,000	(9,220)	(4.0%)
LOCAL SALES-GHS	558,689	503,167	569,477	569,477	570,000	523	0.1%
LOCAL SALES-GHS AM	0	0	0	0	0	0	0.0%
HEAD START	0	0	0	0	0	0	0.0%
CATERING REV	7,000	7,845	8,071	8,071	9,000	929	11.5%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	7,000	23,420	14,835	14,835	24,000	9,165	61.8%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
OTHER INCOME	1,000	(36)	1,000	1,000	1,000	0	0.0%
RETURNED CHECK FEES	1,000	620	1,000	1,000	1,000	0	0.0%
Subtotal for Category	1,264,703	1,102,410	1,264,852	1,264,852	1,290,000	25,148	2.0%
<b>STATE</b>							
MEAL REIMB	41,874	36,018	38,665	38,665	34,137	(4,528)	(11.7%)
Subtotal for Category	41,874	36,018	38,665	38,665	34,137	(4,528)	(11.7%)
<b>FED</b>							
MEAL REIMB	936,041	1,022,021	988,053	988,053	1,112,284	124,231	12.6%
FED HEAD START	42,000	45,097	60,565	60,565	60,565	0	0.0%
Subtotal for Category	978,041	1,067,118	1,048,618	1,048,618	1,172,849	124,231	11.8%
<b>NON REVENUE</b>							
FUND BALANCE TRANSFER	40,000	0	40,000	40,000	14,157	(25,843)	(64.6%)
Subtotal for Category	40,000	0	40,000	40,000	14,157	(25,843)	(64.6%)
Total for Fund	2,324,618	2,205,546	2,392,135	2,392,135	2,511,143	119,008	5.0%



## FY 2015 Cafeteria Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>ADMIN &amp; WHSE</b>							
ADMINISTRATIVE SALARIES	85,251	85,251	86,956	86,956	86,956	0	0.0%
CLERICAL SALARIES	53,484	53,484	54,553	54,553	56,189	1,636	3.0%
WAREHSE WORKER SALARIES	14,646	14,646	14,939	14,939	30,774	15,835	106.0%
SUBSTITUTE SALARIES	0	732	0	0	0	0	0.0%
FICA	12,200	12,468	12,435	12,435	13,771	1,336	10.7%
VRS	19,158	19,158	19,541	19,541	23,382	3,841	19.7%
HMP	19,822	20,699	24,948	24,948	22,200	(2,748)	(11.0%)
GROUP LIFE	1,826	1,826	1,862	1,862	2,296	434	23.3%
DISABILITY INSURANCE	583	593	601	601	669	68	11.3%
DISABILITY-HYBRID	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	2,500	621	2,500	2,500	2,500	0	0.0%
WORKERS COMPENSATION	9,350	9,044	9,350	9,350	12,727	3,377	36.1%
RHCC	0	0	0	0	1,871	1,871	100.0%
ACCUMULATED LEAVE	6,090	14,438	6,090	6,090	6,090	0	0.0%
OTHER CONTRACTED SERVICE	17,538	4,889	13,700	13,700	13,700	0	0.0%
REPAIR & MAINTENANCE	0	3,369	0	0	0	0	0.0%
POSTAGE	0	0	0	0	250	250	100.0%
TELEPHONE	600	577	1,200	1,200	1,200	0	0.0%
STAFF DEVELOPMENT	2,416	0	200	200	200	0	0.0%
DUES & MEMBERSHIP	190	34	100	100	100	0	0.0%
OFFICE SUPPLIES	6,000	2,890	5,000	5,000	5,000	0	0.0%
FOOD SUPPLIES	13,500	899	10,000	10,000	10,000	0	0.0%
MAINTENANCE REPAIR PARTS	0	0	11,000	11,000	11,000	0	0.0%
UNIFORMS	4,413	3,509	5,000	5,000	5,000	0	0.0%
OTHER OPERATING SUPPLIES	24,000	7,411	10,000	10,000	10,000	0	0.0%
INVENTORY SUPPLIES	2,750	(2,914)	1,000	1,000	1,000	0	0.0%
CAPITAL OUTLAY REPLACE	18,525	37,412	36,896	36,896	38,000	1,104	3.0%
CAPITAL OUTLAY NEW	14,787	0	15,000	15,000	15,000	0	0.0%
Subtotal for Organization	329,629	291,034	342,871	342,871	369,875	27,004	7.9%

### TC WALKER EDUCATIONAL CTR

OPERATIVE SALARIES	0	20,004	20,381	20,381	21,016	635	3.1%
FOOD SVC WORKER SALARIES	0	0	0	0	11,036	11,036	100.0%
SUBSTITUTE SALARIES	0	3,350	1,672	1,672	447	(1,225)	(73.3%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	0	1,760	1,688	1,688	2,487	799	47.3%
VRS	0	1,968	2,006	2,006	2,735	729	36.3%
HMP	0	5,520	5,796	5,796	5,520	(276)	(4.8%)
GROUP LIFE	0	238	243	243	424	181	74.5%
RHCC	0	0	0	0	190	190	100.0%
OTHER CONTRACTED SERVICE	0	238	400	400	100	(300)	(75.0%)
FOOD SUPPLIES	0	14,857	22,809	22,809	35,116	12,307	54.0%
MAINTENANCE REPAIR PARTS	0	0	0	0	500	500	100.0%
OTHER OPERATING SUPPLIES	0	8,638	500	500	700	200	40.0%
INVENTORY SUPPLIES	0	844	1,350	1,350	7,275	5,925	438.9%

## FY 2015 Cafeteria Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
Subtotal for Organization	0	57,417	56,845	56,845	87,546	30,701	54.0%

### ABG

OPERATIVE SALARIES	31,071	33,025	33,686	33,686	34,696	1,010	3.0%
FOOD SVC WORKER SALARIES	32,596	16,212	21,285	21,285	24,036	2,751	12.9%
SUBSTITUTE SALARIES	7,380	18,452	6,464	6,464	6,596	132	2.0%
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	5,436	5,078	4,700	4,700	4,998	298	6.3%
VRS	4,213	4,106	4,190	4,190	3,729	(461)	(11.0%)
HMP	5,699	6,900	5,796	5,796	11,040	5,244	90.5%
GROUP LIFE	510	497	507	507	579	72	14.2%
RHCC	0	0	0	0	258	258	100.0%
OTHER CONTRACTED SERVICE	903	707	903	903	1,000	97	10.7%
REPAIR & MAINTENANCE	1,195	449	1,195	1,195	0	(1,195)	(100.0%)
OFFICE SUPPLIES	232	27	232	232	250	18	7.8%
FOOD SUPPLIES	88,500	97,800	88,500	88,500	99,800	11,300	12.8%
MAINTENANCE REPAIR PARTS	0	0	0	0	1,500	1,500	100.0%
UNIFORMS	514	0	514	514	525	11	2.1%
OTHER OPERATING SUPPLIES	238	2,612	238	238	2,650	2,412	1013.4%
INVENTORY SUPPLIES	5,185	3,681	5,185	5,185	5,000	(185)	(3.6%)
Subtotal for Organization	183,672	189,546	173,395	173,395	196,657	23,262	13.4%

### ACH

OPERATIVE SALARIES	17,852	17,852	18,209	18,209	32,309	14,100	77.4%
FOOD SVC WORKER SALARIES	32,134	32,134	37,151	37,151	38,267	1,116	3.0%
SUBSTITUTE SALARIES	7,099	8,397	6,464	6,464	7,786	1,322	20.5%
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	4,368	4,290	4,730	4,730	5,995	1,265	26.7%
VRS	4,216	4,215	4,300	4,300	4,995	695	16.2%
HMP	11,520	11,040	11,592	11,592	26,400	14,808	127.7%
GROUP LIFE	510	510	520	520	774	254	48.8%
RHCC	0	0	0	0	346	346	100.0%
OTHER CONTRACTED SERVICE	1,060	625	1,060	1,060	1,060	0	0.0%
REPAIR & MAINTENANCE	1,195	1,281	1,195	1,195	0	(1,195)	(100.0%)
OFFICE SUPPLIES	190	4	190	190	200	10	5.3%
FOOD SUPPLIES	79,550	79,492	79,550	79,550	80,000	450	0.6%
MAINTENANCE REPAIR PARTS	0	0	0	0	1,500	1,500	100.0%
UNIFORMS	500	0	500	500	525	25	5.0%
OTHER OPERATING SUPPLIES	4,000	1,567	4,000	4,000	4,000	0	0.0%
INVENTORY SUPPLIES	2,878	3,110	2,878	2,878	4,000	1,122	39.0%
Subtotal for Organization	167,072	164,516	172,339	172,339	208,157	35,818	20.8%

### BET

OPERATIVE SALARIES	31,708	31,708	32,343	32,343	33,531	1,188	3.7%
FOOD SVC WORKER SALARIES	30,562	31,437	32,065	32,065	24,996	(7,069)	(22.0%)
SUBSTITUTE SALARIES	8,506	5,101	7,578	7,578	6,596	(982)	(13.0%)

## FY 2015 Cafeteria Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	5,415	4,778	5,507	5,507	4,982	(525)	(9.5%)
VRS	4,055	4,984	5,190	5,190	4,480	(710)	(13.7%)
HMP	11,274	16,220	17,514	17,514	22,320	4,806	27.4%
GROUP LIFE	491	603	628	628	695	67	10.7%
RHCC	0	0	0	0	310	310	100.0%
OTHER CONTRACTED SERVICE	903	542	903	903	1,000	97	10.7%
REPAIR & MAINTENANCE	1,195	300	1,195	1,195	0	(1,195)	(100.0%)
OFFICE SUPPLIES	57	0	57	57	200	143	250.9%
FOOD SUPPLIES	85,800	71,503	85,800	85,800	80,000	(5,800)	(6.8%)
MAINTENANCE REPAIR PARTS	0	0	0	0	1,500	1,500	100.0%
UNIFORMS	665	0	665	665	600	(65)	(9.8%)
OTHER OPERATING SUPPLIES	4,988	1,029	4,988	4,988	5,000	12	0.2%
INVENTORY SUPPLIES	6,500	4,804	6,500	6,500	6,500	0	0.0%
<b>Subtotal for Organization</b>	<b>192,119</b>	<b>173,008</b>	<b>200,933</b>	<b>200,933</b>	<b>192,710</b>	<b>(8,223)</b>	<b>(4.1%)</b>

### BOT

OPERATIVE SALARIES	41,238	41,238	42,063	42,063	31,563	(10,500)	(25.0%)
FOOD SVC WORKER SALARIES	47,089	45,121	49,487	49,487	43,145	(6,342)	(12.8%)
SUBSTITUTE SALARIES	6,000	6,909	9,361	9,361	8,867	(494)	(5.3%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	7,217	6,618	7,720	7,720	6,394	(1,326)	(17.2%)
VRS	6,207	6,207	6,331	6,331	5,184	(1,147)	(18.1%)
HMP	15,673	15,360	16,128	16,128	38,880	22,752	141.1%
GROUP LIFE	751	751	766	766	803	37	4.8%
RHCC	0	0	0	0	359	359	100.0%
OTHER CONTRACTED SERVICE	1,500	770	1,500	1,500	1,500	0	0.0%
REPAIR & MAINTENANCE	760	46	760	760	0	(760)	(100.0%)
DUES & MEMBERSHIP	48	0	48	48	0	(48)	(100.0%)
OFFICE SUPPLIES	52	19	52	52	200	148	284.6%
FOOD SUPPLIES	89,500	82,095	89,500	89,500	99,000	9,500	10.6%
MAINTENANCE REPAIR PARTS	0	0	0	0	1,500	1,500	100.0%
UNIFORMS	665	0	665	665	700	35	5.3%
OTHER OPERATING SUPPLIES	1,330	2,197	1,330	1,330	3,000	1,670	125.6%
INVENTORY SUPPLIES	5,550	5,990	5,550	5,550	6,500	950	17.1%
<b>Subtotal for Organization</b>	<b>223,580</b>	<b>213,320</b>	<b>231,261</b>	<b>231,261</b>	<b>247,595</b>	<b>16,334</b>	<b>7.1%</b>

### PET

OPERATIVE SALARIES	41,239	18,873	19,250	19,250	33,382	14,132	73.4%
FOOD SVC WORKER SALARIES	19,624	35,671	36,832	36,832	37,937	1,105	3.0%
SUBSTITUTE SALARIES	6,536	7,521	6,687	6,687	8,002	1,315	19.7%
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	5,157	4,315	4,802	4,802	6,074	1,272	26.5%
VRS	5,242	4,762	4,945	4,945	5,572	627	12.7%
HMP	11,357	16,880	18,585	18,585	23,220	4,635	24.9%
GROUP LIFE	634	576	598	598	863	265	44.3%

## FY 2015 Cafeteria Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
RHCC	0	0	0	0	386	386	100.0%
OTHER CONTRACTED SERVICE	1,078	589	1,078	1,078	1,000	(78)	(7.2%)
REPAIR & MAINTENANCE	2,613	236	2,613	2,613	0	(2,613)	(100.0%)
OFFICE SUPPLIES	52	39	52	52	200	148	284.6%
FOOD SUPPLIES	69,000	46,340	69,000	69,000	62,100	(6,900)	(10.0%)
MAINTENANCE REPAIR PARTS	0	0	0	0	1,500	1,500	100.0%
UNIFORMS	665	0	665	665	600	(65)	(9.8%)
OTHER OPERATING SUPPLIES	6,000	862	6,000	6,000	3,000	(3,000)	(50.0%)
INVENTORY SUPPLIES	4,500	2,968	4,500	4,500	6,000	1,500	33.3%
Subtotal for Organization	173,697	139,631	175,607	175,607	189,836	14,229	8.1%

### WAL

EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%

### PEA

OPERATIVE SALARIES	34,831	34,831	35,505	35,505	36,593	1,088	3.1%
FOOD SVC WORKER SALARIES	72,776	66,292	71,797	71,797	64,244	(7,553)	(10.5%)
SUBSTITUTE SALARIES	12,757	3,240	12,928	12,928	11,246	(1,682)	(13.0%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	9,208	7,575	9,198	9,198	8,575	(623)	(6.8%)
VRS	7,600	7,431	7,578	7,578	6,773	(805)	(10.6%)
HMP	22,482	29,510	31,563	31,563	26,760	(4,803)	(15.2%)
GROUP LIFE	920	899	917	917	1,049	132	14.4%
RHCC	0	0	0	0	469	469	100.0%
OTHER CONTRACTED SERVICE	2,000	984	2,000	2,000	1,500	(500)	(25.0%)
REPAIR & MAINTENANCE	3,629	1,208	3,629	3,629	0	(3,629)	(100.0%)
OFFICE SUPPLIES	80	0	80	80	200	120	150.0%
FOOD SUPPLIES	158,100	124,214	168,100	168,100	157,096	(11,004)	(6.5%)
MAINTENANCE REPAIR PARTS	0	0	0	0	1,500	1,500	100.0%
UNIFORMS	1,300	0	1,300	1,300	1,000	(300)	(23.1%)
OTHER OPERATING SUPPLIES	2,800	5,085	2,800	2,800	6,000	3,200	114.3%
INVENTORY SUPPLIES	14,750	7,406	14,750	14,750	10,000	(4,750)	(32.2%)
Subtotal for Organization	343,233	288,674	362,145	362,145	333,005	(29,140)	(8.0%)

### GHS

OPERATIVE SALARIES	86,794	68,137	69,454	69,454	71,585	2,131	3.1%
FOOD SVC WORKER SALARIES	113,804	121,633	131,104	131,104	128,654	(2,450)	(1.9%)
SUBSTITUTE SALARIES	25,499	16,117	22,623	22,623	21,735	(888)	(3.9%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	17,297	14,793	17,074	17,074	16,982	(92)	(0.5%)
VRS	13,054	10,360	10,563	10,563	9,506	(1,057)	(10.0%)
HMP	40,556	26,520	27,846	27,846	26,520	(1,326)	(4.8%)
GROUP LIFE	1,579	1,253	1,278	1,278	1,472	194	15.2%
RHCC	0	0	0	0	658	658	100.0%

## FY 2015 Cafeteria Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
OTHER CONTRACTED SERVICE	4,400	2,376	4,400	4,400	1,500	(2,900)	(65.9%)
REPAIR & MAINTENANCE	4,875	322	4,875	4,875	0	(4,875)	(100.0%)
OFFICE SUPPLIES	1,426	67	1,426	1,426	400	(1,026)	(71.9%)
FOOD SUPPLIES	366,850	353,403	356,850	356,850	376,250	19,400	5.4%
MAINTENANCE REPAIR PARTS	0	0	0	0	1,500	1,500	100.0%
UNIFORMS	1,968	0	1,968	1,968	2,000	32	1.6%
OTHER OPERATING SUPPLIES	6,590	503	6,590	6,590	7,000	410	6.2%
INVENTORY SUPPLIES	20,688	12,920	20,688	20,688	20,000	(688)	(3.3%)
Subtotal for Organization	705,380	628,403	676,739	676,739	685,762	9,023	1.3%
Total for Fund	2,318,382	2,145,550	2,392,135	2,392,135	2,511,143	119,008	5.0%



## 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 2015 Regional Special Education Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>MPRSE</b>							
INTEREST-BANK DEPOSIT	2,500	537	1,000	1,000	1,000	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	65,000	43,674	65,000	65,000	65,000	0	0.0%
OTHER INCOME-DESIGNATED	147,411	0	90,275	90,275	9,442	(80,833)	(89.5%)
TUITION-GLOUCESTER	419,828	407,220	443,655	443,655	449,580	5,925	1.3%
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	46,648	69,289	55,457	55,457	52,892	(2,565)	(4.6%)
TUITION-WEST POINT	69,971	49,082	83,185	83,185	79,338	(3,847)	(4.6%)
TUITION-KING WILLIAM	0	0	0	0	0	0	0.0%
Subtotal for Category	751,358	569,802	738,572	738,572	657,252	(81,320)	(11.0%)
<b>MPRSE STATE</b>							
OTHER STATE FUNDS	0	0	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	26,000	4,790	26,000	26,000	49,804	23,804	91.6%
Subtotal for Category	26,000	4,790	26,000	26,000	49,804	23,804	91.6%
Total for Fund	777,358	574,592	764,572	764,572	707,056	(57,516)	(7.5%)



## FY 2015 Regional Special Education Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>ADMIN MPRSE</b>							
SUPPLEMENTAL SALARIES	8,250	8,250	8,250	8,250	8,250	0	0.0%
FICA	631	631	631	631	631	0	0.0%
WORKERS COMPENSATION	1,250	728	1,250	1,250	1,250	0	0.0%
LEGAL SERVICES	10,000	0	10,000	10,000	10,000	0	0.0%
PROFESSIONAL SERVICES	55,000	43,674	55,000	55,000	55,000	0	0.0%
ADVERTISING	500	0	500	500	500	0	0.0%
GENERAL LIABILITY INSUR	400	391	400	400	400	0	0.0%
TRAVEL-MILEAGE	100	0	100	100	100	0	0.0%
OFFICE SUPPLIES	100	0	100	100	100	0	0.0%
MEDICAL SUPPLIES	800	437	800	800	800	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
CONTINGENCY	147,411	0	90,275	90,275	9,442	(80,833)	(89.5%)
Subtotal for Organization	224,442	54,111	167,306	167,306	86,473	(80,833)	(48.3%)

<b>ABG MPRSE</b>							
INSTRUCTIONAL SALARIES	44,958	39,108	39,890	39,890	39,890	0	0.0%
TEACHER ASST. SALARIES	22,273	26,698	23,051	23,051	17,334	(5,717)	(24.8%)
SUBSTITUTE SALARIES	1,500	1,295	1,500	1,500	1,500	0	0.0%
EMPLOYEE BONUSES	0	0	0	0	520	520	100.0%
FICA	5,258	5,132	4,930	4,930	4,533	(397)	(8.1%)
VRS	8,586	8,592	8,038	8,038	8,298	260	3.2%
HMP	5,575	1,840	5,796	5,796	5,520	(276)	(4.8%)
GROUP LIFE	801	801	749	749	756	7	0.9%
DISABILITY INSURANCE	35	41	35	35	35	0	0.0%
DISABILITY-HYBRID	0	0	0	0	0	0	0.0%
RHCC	0	0	0	0	676	676	100.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	500	0	0.0%
TRAVEL-MILEAGE	250	0	250	250	250	0	0.0%
TRAINING	250	45	250	250	250	0	0.0%
TUITION REIMBURSEMENT	250	0	250	250	250	0	0.0%
OTHER OPERATING SUPPLIES	1,000	117	1,000	1,000	1,000	0	0.0%
INSTRUCTIONAL SUPPLIES	500	350	500	500	500	0	0.0%
SOFTWARE/ONLINE CONTENT	400	0	400	400	400	0	0.0%
NON-CAPITAL TECH HARDWARE	4,800	1,916	4,800	4,800	9,561	4,761	99.2%
Subtotal for Organization	96,936	86,436	91,939	91,939	91,773	(166)	(0.2%)

<b>PET MPSE</b>							
INSTRUCTIONAL SALARIES	84,517	84,517	86,207	86,207	86,208	1	0.0%
TEACHER ASST. SALARIES	57,265	55,207	76,909	76,909	71,921	(4,988)	(6.5%)
SUBSTITUTE SALARIES	3,750	2,507	4,500	4,500	4,500	0	0.0%
EMPLOYEE BONUSES	0	0	0	0	2,157	2,157	100.0%
FICA	11,134	10,269	12,823	12,823	12,607	(216)	(1.7%)
VRS	18,106	17,896	20,830	20,830	22,929	2,099	10.1%
HMP	36,291	36,140	44,226	44,226	43,440	(786)	(1.8%)
GROUP LIFE	1,688	1,668	1,942	1,942	2,088	146	7.5%

## FY 2015 Regional Special Education Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
DISABILITY INSURANCE	86	80	103	103	103	0	0.0%
DISABILITY-HYBRID	0	0	0	0	0	0	0.0%
RHCC	0	0	0	0	1,866	1,866	100.0%
LEASE/RENT OF BUILDINGS	1,000	1,000	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	500	113	500	500	500	0	0.0%
TRAINING	500	90	500	500	500	0	0.0%
OTHER OPERATING SUPPLIES	2,000	441	2,000	2,000	2,000	0	0.0%
INSTRUCTIONAL SUPPLIES	1,000	592	1,000	1,000	1,000	0	0.0%
SOFTWARE/ONLINE CONTENT	800	0	800	800	800	0	0.0%
NON-CAPITAL TECH HARDWAR	9,600	958	9,600	9,600	19,122	9,522	99.2%
Subtotal for Organization	228,237	211,478	262,940	262,940	272,741	9,801	3.7%

### GHS MPRSE

INSTRUCTIONAL SALARIES	88,017	87,269	89,777	89,777	89,777	0	0.0%
OTHER PROF. SALARIES	20,042	24,424	25,500	25,500	25,500	0	0.0%
TEACHER ASST. SALARIES	33,978	34,436	37,262	37,262	37,262	0	0.0%
SUBSTITUTE SALARIES	3,750	3,113	3,750	3,750	3,750	0	0.0%
EMPLOYEE BONUSES	0	0	0	0	1,118	1,118	100.0%
FICA	11,151	10,566	11,957	11,957	12,042	85	0.7%
VRS	18,139	17,881	19,480	19,480	22,119	2,639	13.5%
HMP	35,489	35,130	37,359	37,359	35,580	(1,779)	(4.8%)
GROUP LIFE	1,691	1,723	1,816	1,816	2,014	198	10.9%
DISABILITY INSURANCE	86	80	86	86	86	0	0.0%
DISABILITY-HYBRID	0	0	0	0	0	0	0.0%
RHCC	0	0	0	0	1,800	1,800	100.0%
OTHER CONTRACTED SERVICE	0	0	1,000	1,000	0	(1,000)	(100.0%)
LEASE/RENT OF BUILDINGS	1,000	1,000	500	500	1,000	500	100.0%
TRAVEL-MILEAGE	500	0	500	500	600	100	20.0%
TRAINING	0	0	0	0	500	500	100.0%
OTHER OPERATING SUPPLIES	2,000	64	2,000	2,000	2,000	0	0.0%
INSTRUCTIONAL SUPPLIES	1,000	686	1,000	1,000	1,000	0	0.0%
SOFTWARE/ONLINE CONTENT	800	0	800	800	800	0	0.0%
NON-CAPITAL TECH HARDWAR	9,600	1,488	9,600	9,600	19,121	9,521	99.2%
Subtotal for Organization	227,243	217,861	242,387	242,387	256,069	13,682	5.6%
Total for Fund	776,858	569,886	764,572	764,572	707,056	(57,516)	(7.5%)

## Social Services Section



## Social Services Budget

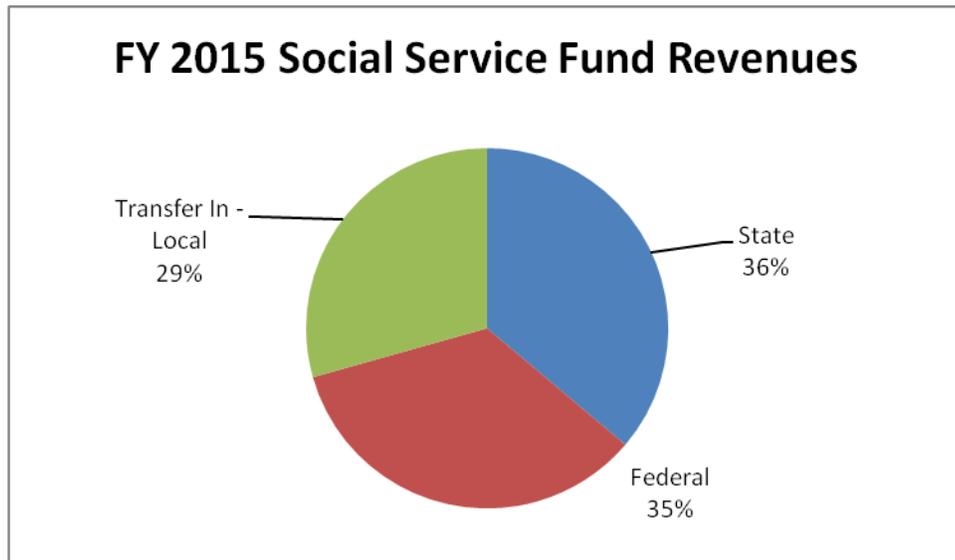
The Gloucester Department of Social Services serves county citizens who are impacted by poverty and other social concerns using multiple financial and social work programs. The appropriations included in the operating budget do not include certain entitlement payments provided by the state and federal governments, which are paid directly to the appropriate recipients. Temporary Assistance to Needy Families (TANF), Energy Assistance, Subsidized Day Care, 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 or service providers. For FY 2013 this amount equaled \$37,392,630.

Included in the social work programs are various child welfare and adult service programs. In addition to protective services, one of the most cost effective programs to assist low income elderly and disabled is the in home adult services program, geared to save costly Medicaid dollars by assisting those adults to stay in their home rather than be placed in a nursing home.

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 85.5% depending on the type of revenue.

The budget for the Gloucester Department of Social Services expenditures is \$3,811,027, which is an increase of \$202,192 from last year. The local appropriation for the Social Services budget will be level funded at \$1,119,252 for next year.

The projected revenues from the Commonwealth increased by \$108,217, while the projected revenues from the Federal Government increased by \$93,975.





## FY 2015 Social Service Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	0	675	0	0	0	0	0.0%
Subtotal for Category	0	675	0	0	0	0	0.0%
<b>STATE</b>							
GENERAL ADMINISTRATION	465,923	403,848	455,529	455,529	488,109	32,580	7.2%
FOSTER CARE-ADC	378,118	578,218	648,774	648,774	722,500	73,726	11.4%
PREVENTION	22	2	60	60	60	0	0.0%
DAY CARE	0	0	0	0	0	0	0.0%
RESPIRE CARE	644	587	644	644	644	0	0.0%
EMERGENCY ASSISTANCE	245	0	245	245	0	(245)	(100.0%)
ADC-MANUAL	245	0	245	245	0	(245)	(100.0%)
AGED/DISABLED AUX GRANT	130,400	143,279	152,400	152,400	154,800	2,400	1.6%
INDEPENDENT LIVING	480	728	1,200	1,200	1,200	0	0.0%
JOBS/VIEW	10,210	8,305	10,210	10,210	10,211	1	0.0%
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	986,287	1,142,859	1,269,307	1,269,307	1,377,524	108,217	8.5%
<b>FEDERAL</b>							
ARRA - FOSTER CARE	0	0	0	0	0	0	0.0%
ARRA - ADOPTION ASSIST	0	0	0	0	0	0	0.0%
ARRA	0	0	0	0	0	0	0.0%
ARRA - SNAP	0	0	0	0	0	0	0.0%
GENERAL ADMINISTRATION	895,615	953,385	939,802	939,802	1,021,612	81,810	8.7%
FOSTER CARE-ADC	202,882	189,460	237,726	237,726	250,500	12,774	5.4%
PREVENTION	336	338	275	275	275	0	0.0%
DAY CARE	0	0	0	0	0	0	0.0%
DAY CARE-HEAD START	0	0	0	0	0	0	0.0%
RESPIRE CARE	356	325	356	356	356	0	0.0%
PURCHASED SERVICES	0	0	0	0	0	0	0.0%
EMERGENCY ASSISTANCE	255	0	255	255	0	(255)	(100.0%)
ADC-MANUAL	255	0	255	255	0	(255)	(100.0%)
ADULT SERVICES	10,080	7,401	9,893	9,893	9,893	0	0.0%
INDEPENDENT LIVING	1,920	2,913	4,800	4,800	4,800	0	0.0%
ADOPTION INCENTIVE	0	0	0	0	0	0	0.0%
FC RECRUITMENT GRANT	815	490	815	815	716	(99)	(12.1%)
VIEW	21,899	12,036	21,899	21,899	21,899	0	0.0%
FC/DC TRANS GRANT	0	0	0	0	0	0	0.0%
PREVENTION/ADULTS	3,360	0	4,200	4,200	4,200	0	0.0%
Subtotal for Category	1,137,773	1,166,348	1,220,276	1,220,276	1,314,251	93,975	7.7%
<b>NON REVENUE</b>							
TRANSFERS IN	980,584	733,067	1,119,252	1,119,252	1,119,252	0	0.0%
Subtotal for Category	980,584	733,067	1,119,252	1,119,252	1,119,252	0	0.0%
Total for Fund	3,104,644	3,042,949	3,608,835	3,608,835	3,811,027	202,192	5.6%



## FY 2015 Social Service Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>ADMINISTRATION</b>							
SALARIES	1,552,813	1,348,137	1,613,434	1,613,434	1,672,578	59,144	3.7%
SALARIES-OVERTIME	16,000	52,161	32,000	32,000	32,000	0	0.0%
FICA	120,014	101,671	125,875	125,875	130,400	4,525	3.6%
VRS	183,273	154,521	189,865	189,865	179,010	(10,855)	(5.7%)
HMP	227,040	177,263	258,551	258,551	301,475	42,924	16.6%
GROUP LIFE	20,312	15,544	19,123	19,123	20,871	1,748	9.1%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	2,000	1,057	2,000	2,000	2,000	0	0.0%
WORKERS COMPENSATION	6,580	5,674	6,603	6,603	5,689	(914)	(13.8%)
OTHER CONTRACTED SERVICE	54,000	52,034	56,050	56,050	67,300	11,250	20.1%
ADVERTISING	3,000	619	1,750	1,750	750	(1,000)	(57.1%)
ELECTRICAL SERVICES	15,800	17,483	15,800	15,800	18,300	2,500	15.8%
POSTAGE	11,500	11,944	12,000	12,000	13,000	1,000	8.3%
TELEPHONE	18,000	17,902	18,000	18,000	18,000	0	0.0%
VEHICLE INSURANCE	3,400	3,060	3,200	3,200	3,700	500	15.6%
SURETY BOND PAYMENTS	100	100	100	100	100	0	0.0%
LEASE/RENT OF EQUIPMENT	2,000	2,004	2,005	2,005	2,125	120	6.0%
TRAINING	6,500	5,045	6,500	6,500	7,000	500	7.7%
DUES & MEMBERSHIP	850	815	850	850	850	0	0.0%
OFFICE SUPPLIES	33,700	35,814	34,700	34,700	37,200	2,500	7.2%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	2,500	34,975	2,500	2,500	2,500	0	0.0%
Subtotal for Organization	2,279,382	2,037,824	2,400,906	2,400,906	2,514,848	113,942	4.7%

### ASSISTANCE PROGRAMS

AUXILIARY GRANTS	163,000	182,005	190,500	190,500	193,500	3,000	1.6%
AID TO DEPENDENT CHILDREN	500	0	500	500	0	(500)	(100.0%)
ADC-FOSTER CARE	205,000	233,566	267,000	267,000	267,000	0	0.0%
EMERGENCY ASSISTANCE	500	0	500	500	0	(500)	(100.0%)
SUBSIDIZED ADOPTION	156,000	148,724	156,000	156,000	234,000	78,000	50.0%
STATE/LOCAL ADOPTION	220,000	395,483	463,500	463,500	472,000	8,500	1.8%
OTHER MISC EXPENSES	8,000	0	8,000	8,000	8,000	0	0.0%
Subtotal for Organization	753,000	959,778	1,086,000	1,086,000	1,174,500	88,500	8.1%

### PURCHASE SERVICES

ADULT SERVICES	12,600	9,251	57,700	57,700	57,700	0	0.0%
PREVENTIVE SERVICES	400	160	367	367	367	0	0.0%
PREVENTION/ADULTS	4,000	247	5,000	5,000	5,000	0	0.0%
VIEW	38,000	24,072	38,000	38,000	38,000	0	0.0%
OTHER MISC EXPENSES	7,000	1,102	7,000	7,000	7,000	0	0.0%
Subtotal for Organization	62,000	34,833	108,067	108,067	108,067	0	0.0%

### GRANTS

RESPIRE CARE PROGRAM	1,000	912	1,000	1,000	1,000	0	0.0%
INDEPENDENT LIVING GRANT	2,400	3,641	6,000	6,000	6,000	0	0.0%
ADOPTION INCENTIVE	0	0	0	0	0	0	0.0%

## FY 2015 Social Service Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
SERVICES COORDINATOR PRO	2,250	1,354	2,250	2,250	2,000	(250)	(11.1%)
Subtotal for Organization	5,650	5,908	9,250	9,250	9,000	(250)	(2.7%)

### SOCIAL SERVICES BOARD

BOARD MEMBER SALARIES	4,000	4,000	4,000	4,000	4,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	312	305	312	312	312	0	0.0%
TRAVEL-LOCAL MEETINGS	300	300	300	300	300	0	0.0%
Subtotal for Organization	4,612	4,606	4,612	4,612	4,612	0	0.0%
Total for Fund	3,104,644	3,042,949	3,608,835	3,608,835	3,811,027	202,192	5.6%

## 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%.

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 2015 Comprehensive Services Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,030	38,379	4,030	4,030	3,720	(310)	(7.7%)
Subtotal for Category	4,030	38,379	4,030	4,030	3,720	(310)	(7.7%)
<b>STATE</b>							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	2,470	2,427	2,470	2,470	2,280	(190)	(7.7%)
CSA POOL RECEIPTS	831,000	643,999	831,000	831,000	841,000	10,000	1.2%
Subtotal for Category	833,470	646,426	833,470	833,470	843,280	9,810	1.2%
<b>FEDERAL</b>							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	19,500	19,160	19,500	19,500	18,000	(1,500)	(7.7%)
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	19,500	19,160	19,500	19,500	18,000	(1,500)	(7.7%)
<b>NON REVENUE</b>							
TRANSFERS IN	646,000	560,156	646,000	646,000	651,000	5,000	0.8%
Subtotal for Category	646,000	560,156	646,000	646,000	651,000	5,000	0.8%
Total for Fund	1,503,000	1,264,121	1,503,000	1,503,000	1,516,000	13,000	0.9%



## FY 2015 Comprehensive Services Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>GRANTS</b>							
CSA PROGRAM EXPENSES	1,477,000	1,238,575	1,477,000	1,477,000	1,492,000	15,000	1.0%
FAMILY PRESERVATION-SUPPC	26,000	25,546	26,000	26,000	24,000	(2,000)	(7.7%)
Subtotal for Organization	1,503,000	1,264,121	1,503,000	1,503,000	1,516,000	13,000	0.9%
Total for Fund	1,503,000	1,264,121	1,503,000	1,503,000	1,516,000	13,000	0.9%



## Capital Fund Section



## Capital Projects Budget

The capital projects budget for next year is \$10,405,606.

Gloucester County has been dealing with the realities of economic difficulties since 2008 when one of the first actions taken by the County was to fund and complete only those capital projects where it did not make economic sense to delay to a future year. The situation was further complicated when Page Middle School was destroyed by a tornado on April 16, 2011.

The County Administrator's Capital Improvements Plan Advisory Committee met and was charged with recommending a five-year (FY 2015-2019) plan for consideration by the Board of Supervisors. The CIP Committee attempted to balance the considerable amounts of money required for projects, within the current debt policies of the County, with the needs of competing demands for capital investment. The Committee not only reviewed specific projects for the recommendation, but also discussed at length the issues and factors impacting the development of a capital plan including what are new capital items and what are maintenance and/or replacement of a current capital asset. Included in the Committee's report to the Board of Supervisors was the recommendation to begin a facilities maintenance and replacement fund to address maintenance projects and other capital operating expenditures.

While this budget proposal does not include all recommendations of the CIP Advisory Committee, it does include funding for the following:

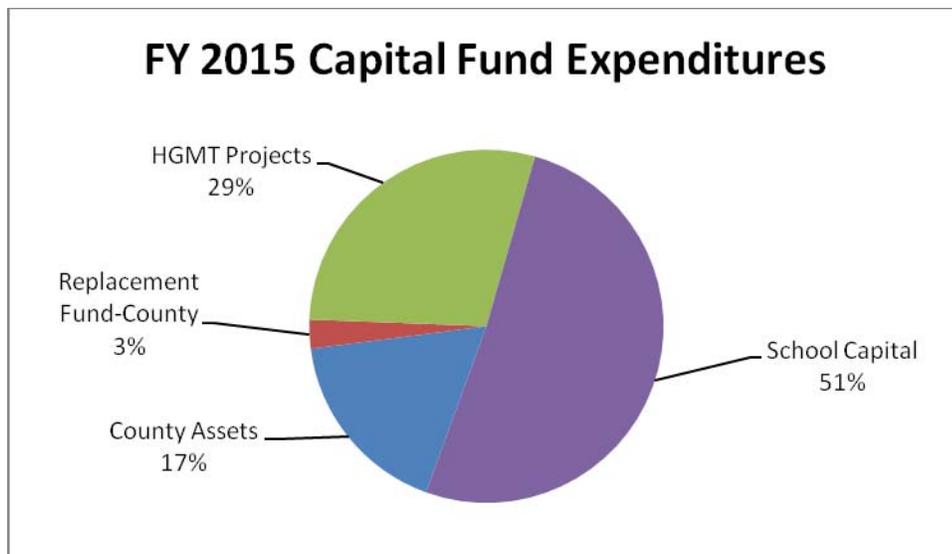
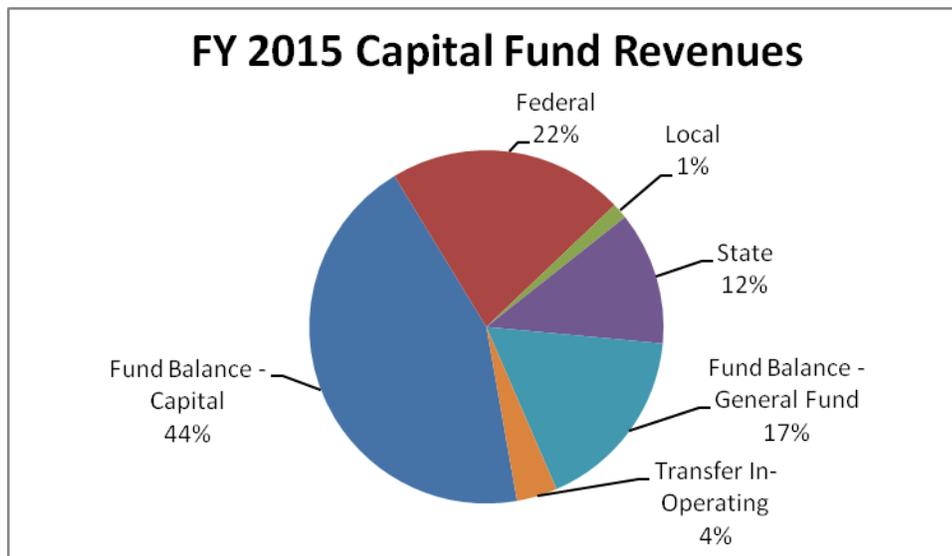
- \$500,000 for tax assessment and receipting software for the Treasurer and Commissioner of the Revenue. This project was included for FY 2015 funding in a prior adopted plan, and work has begun on the project (seeking consultant to assist with defining project scope). Funding for this project will be provided from excess fund balance in the General Fund.
- \$55,398 for a Woodville Park Master-Plan Update as well as begin site and building design for a possible concessions building and/or restroom. The funding for this project will be provided from excess fund balance in the General Fund.
- \$50,050 for replacement of laptops for uniform patrol and investigations. This project will be funded using excess fund balance in the General Fund.
- \$705,450 to begin funding a Facilities Maintenance & Replacement Fund. These are pay-as-you-go projects for any appropriate County or School Division facility. The funding for this project will be provided from excess fund balance in the General Fund, and the funding will be split between the County and School Division.

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

- \$4,500,000 for the School Division's HVAC and roof replacement program. The School Division has identified the most critical need as Petsworth Elementary School. If funds are available, HVAC replacements and roof repairs will be addressed at Botetourt and Achilles Elementary Schools as well as other facilities. This project is funded with proceeds from the 2013 Virginia Public School bond sale.
- \$326,295 for the vehicle/equipment replacement fund, which is funded from a portion of the personal property tax rate. These funds will be split 50-50 between the School Division and the County. These funds can be used for replacing school buses, County and School Division vehicles, police cars, and other large equipment needs.
- \$48,333 for the last of three payments for the Feral Cat Project.
- \$61,200 to continue the funding of a County personal computer replacement program.
- \$3,000,000 for the Federal Emergency Management Agency Hazard Mitigation Grant Program, which are funds used to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. Since 2005,

FEMA has awarded grants totaling \$11,841,695 to Gloucester. 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.

- \$194,880 for the improvement of the Cable Services Program, which is used by both the County and the school division. Funding for this project will be provided by a portion of the Cable TV Franchise Tax as well as Cox Cable capital payments.
- \$600,000 for electrical infrastructure and athletic lights at Woodville Park to prepare for installing infrastructure. Funding for the project will be provided by using \$85,000 from the County Administrator's Assigned Fund Balance for Park Projects, \$300,000 from a state grant, and \$215,000 from excess fund balance in the General Fund.
- \$364,000 for the Fairfield Foundation project, which will support the authentic restoration of the Edge Hill Service Station address and associated property improvements. Funding for the project will be provided from a Virginia Department of Transportation grant.



## FY 2015 Capital Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-LGIP	0	198	0	0	0	0	0.0%
Subtotal for Category	0	198	0	0	0	0	0.0%
<b>MISCELLANEOUS</b>							
DONATIONS	0	0	0	0	0	0	0.0%
OTHER INCOME	445,465	286,439	150,000	150,000	150,000	0	0.0%
CASH PROFFERS	0	0	0	0	0	0	0.0%
Subtotal for Category	445,465	286,439	150,000	150,000	150,000	0	0.0%
<b>STATE REVENUE</b>							
REGISTRAR	0	0	0	0	0	0	0.0%
OTHER STATE FUNDS	0	0	0	77,259	0	(77,259)	(100.0%)
STATE GRANT	807,285	193,499	1,100,000	1,100,000	1,264,000	164,000	14.9%
Subtotal for Category	807,285	193,499	1,100,000	1,177,259	1,264,000	86,741	7.4%
<b>FEDERAL REVENUE</b>							
FEDERAL GRANTS	2,265,319	802,830	2,250,000	2,250,000	2,250,000	0	0.0%
MAIN STREET GRANT	0	0	0	0	0	0	0.0%
HIGHWAY FUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	2,265,319	802,830	2,250,000	2,250,000	2,250,000	0	0.0%
<b>NON REVENUE</b>							
VPSA BOND PROCEEDS	0	0	5,000,000	5,000,000	0	(5,000,000)	(100.0%)
SNAP INTEREST	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
LOAN PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
TRANSFERS IN	1,735,735	1,693,585	2,209,751	2,596,283	2,156,606	(439,677)	(16.9%)
FUND BALANCE-COMMITTED	3,206,194	0	85,000	3,050,302	4,585,000	1,534,698	50.3%
Subtotal for Category	4,941,929	1,693,585	7,294,751	10,646,585	6,741,606	(3,904,979)	(36.7%)
<b>Total for Fund</b>	<b>8,459,998</b>	<b>2,976,551</b>	<b>10,794,751</b>	<b>14,223,844</b>	<b>10,405,606</b>	<b>(3,818,238)</b>	<b>(26.8%)</b>



## FY 2015 Capital Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>COUNTY CAPITAL</b>							
SOFTWARE	0	0	250,000	250,000	500,000	250,000	100.0%
COMMUNICATIONS EQUIPMT	0	0	270,000	270,000	0	(270,000)	(100.0%)
FAIRFIELD PROJECT	0	0	0	0	364,000	364,000	100.0%
GLOU TOWN COMM ROAD REP	0	6,812	0	0	0	0	0.0%
PARK PROJECTS	251,445	18,464	834,398	834,398	655,398	(179,000)	(21.5%)
MAIN ST PROJECT	1,840	1,840	0	0	0	0	0.0%
REPAIR BLDGS	58,700	11,698	77,000	122,055	0	(122,055)	(100.0%)
COMMUNICATIONS	606,651	521,579	0	718,421	0	(718,421)	(100.0%)
ANIMAL CONTROL	48,333	48,333	48,333	48,333	48,333	0	0.0%
SHERIFF EQUIPMENT	0	0	0	0	50,050	50,050	100.0%
COURTHOUSE	0	0	0	33,000	0	(33,000)	(100.0%)
BURN BUILDING	3,200	3,200	0	0	0	0	0.0%
COUNTY OFFICE SPACE	350,000	78,699	100,000	278,329	0	(278,329)	(100.0%)
CABLE SERVICES PROGRAM	119,182	78,168	200,000	200,000	194,880	(5,120)	(2.6%)
TOURISM PROJECTS	30,550	35,110	0	0	0	0	0.0%
LAND PURCHASE	201,497	201,497	0	0	0	0	0.0%
FEMA HGMT GRANTS	3,024,125	996,712	3,000,000	3,000,450	3,000,000	(450)	(0.0%)
Subtotal for Organization	4,695,523	2,002,112	4,779,731	5,754,986	4,812,661	(942,325)	(16.4%)
<b>REPLACEMENT FUNDS</b>							
COMPUTER SYSTEM	62,850	62,063	61,200	61,200	61,200	0	0.0%
OFFICE EQUIPMENT	14,355	14,355	0	0	0	0	0.0%
SHERIFF VEHICLES	277,000	273,914	0	267,000	0	(267,000)	(100.0%)
COUNTY VEHICLES	131,045	128,957	0	28,000	0	(28,000)	(100.0%)
VEHICLE REPLACEMT FUND	0	0	295,000	0	163,147	163,147	100.0%
FACILITY REPLACEMT FUND	0	0	0	0	50,000	50,000	100.0%
Subtotal for Organization	485,250	479,290	356,200	356,200	274,347	(81,853)	(23.0%)
<b>SCHOOL CAPITAL</b>							
SCHOOL CAPITAL PROJECTS	183,825	183,825	363,820	555,877	0	(555,877)	(100.0%)
VEHICLE REPLACEMT FUND	422,400	420,610	295,000	295,000	163,148	(131,852)	(44.7%)
FACILITY REPLACEMT FUND	0	0	0	0	655,450	655,450	100.0%
TCW REPURPOSING	2,673,000	411,219	0	2,261,781	0	(2,261,781)	(100.0%)
HVAC & ROOF PROJECTS	0	0	5,000,000	5,000,000	4,500,000	(500,000)	(10.0%)
Subtotal for Organization	3,279,225	1,015,654	5,658,820	8,112,658	5,318,598	(2,794,060)	(34.4%)
Total for Fund	8,459,998	3,497,056	10,794,751	14,223,844	10,405,606	(3,818,238)	(26.8%)



## 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.

After various public meetings and public discussions, the School Board decided to demolish the remaining portions of the old Page Middle School and build a new school on property near the corner of T.C. Walker Road and George Washington Memorial Highway. Additionally, the School Board received an allocation of \$1,000,000 through the Virginia Department of Transportation's Revenue Sharing Program for road improvements, which would be in addition to any debt proceeds and insurance recoveries.

Construction is scheduled to be completed by September 2015.



## FY 2015 School Construction Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>LOC</b>							
INTEREST-LGIP	0	0	9,000	9,000	3,000	(6,000)	(66.7%)
DONATIONS	0	16,657	0	0	0	0	0.0%
SALE OF EQUIPMENT	0	50	0	0	0	0	0.0%
INSURANCE RECOVERY	9,500,000	133,841	2,724,934	2,724,934	220,700	(2,504,234)	(91.9%)
OTHER INCOME	0	52,578	1,000,000	1,000,000	0	(1,000,000)	(100.0%)
Subtotal for Category	9,500,000	203,127	3,733,934	3,733,934	223,700	(3,510,234)	(94.0%)
<b>STATE REVENUE</b>							
STATE GRANT	0	0	0	0	830,000	830,000	100.0%
Subtotal for Category	0	0	0	0	830,000	830,000	100.0%
<b>SCH CONST</b>							
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	5,999,684	12,000,000	12,000,000	0	(12,000,000)	(100.0%)
SNAP PROCEEDS	0	0	0	0	0	0	0.0%
SNAP INTEREST	0	8,731	36,000	36,000	2,000	(34,000)	(94.4%)
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	0	0	9,866,494	9,866,494	18,944,300	9,077,806	92.0%
Subtotal for Category	0	6,008,415	21,902,494	21,902,494	18,946,300	(2,956,194)	(13.5%)
Total for Fund	9,500,000	6,211,542	25,636,428	25,636,428	20,000,000	(5,636,428)	(22.0%)



## FY 2015 School Construction Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>PAGE</b>							
PROFESSIONAL SERVICES	0	1,393,941	500,000	500,000	300,000	(200,000)	(40.0%)
OTHER CONTRACTED SERVICE	0	138,133	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
OTHER CHARGES	0	78,853	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
INSTRUCTIONAL SUPPLIES	0	748	0	0	0	0	0.0%
CAPITAL OUTLAY REPLACE	9,500,000	423,307	15,000,000	15,000,000	19,200,000	4,200,000	28.0%
ALTERATIONS-BLDG/GRDS	0	159,800	0	0	0	0	0.0%
FUND BALANCE	0	0	10,136,428	10,136,428	500,000	(9,636,428)	(95.1%)
Subtotal for Organization	9,500,000	2,194,782	25,636,428	25,636,428	20,000,000	(5,636,428)	(22.0%)
Total for Fund	9,500,000	2,194,782	25,636,428	25,636,428	20,000,000	(5,636,428)	(22.0%)



## Debt Fund Section



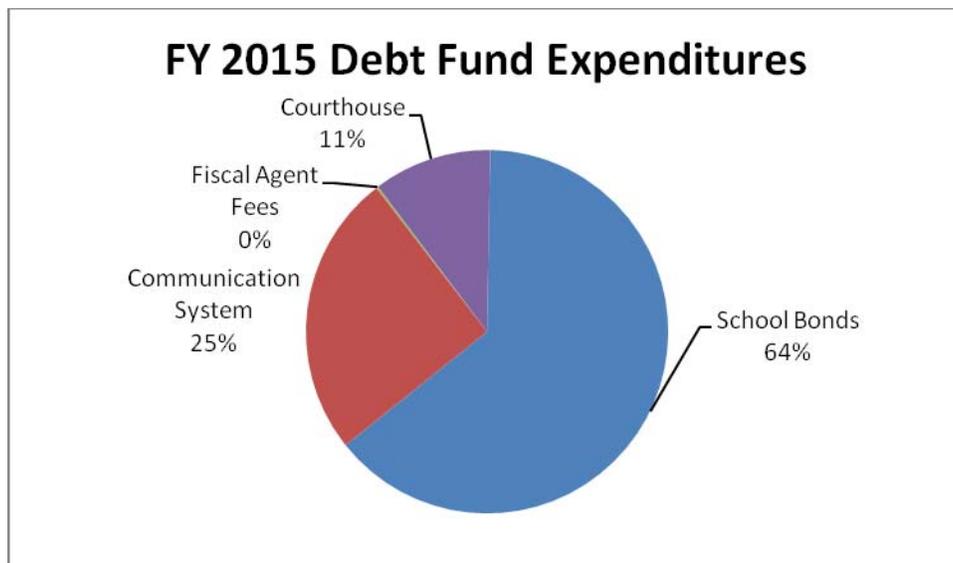
## Debt Fund Budget

The Debt Fund includes monies needed for payment of the long-term debt of the County, which includes the School Board debt. Payment of principal and interest on this debt is provided by appropriations from the General Fund.

The budget for debt service expenditures is \$5,736,245, which is an increase of \$1,187,063 over the prior fiscal year's adopted budget. This increase can be attributed to the issuance of Series 2013 School bonds through the Virginia Public School Authority. Included in the budget is federal reimbursement of \$233,520 for interest owed on school bonds provided through the American Recovery and Reinvestment Act program (QSCB).

The following table summarizes County debt, which includes the School Board debt:

	<u>Date Issued</u>	<u>Original Amount</u>	<u>Balance at June 30, 2014</u>	<u>Last Payment Due</u>
<b>SCHOOL DEBT</b>				
<b>General Obligation Bonds VPSA</b>				
Bethel Elementary	May 2, 1996	\$ 2,800,000	\$ 420,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	7,525,000	4,710,000	July 15, 2023
Abingdon Elementary	November 9, 2006	6,505,000	4,890,000	July 15, 2026
Abingdon	November 8, 2007	6,364,713	4,651,050	July 15, 2027
VPSA 2011	December 15, 2011	500,000	480,000	December 1, 2030
VPSA 2012	October 31, 2012	5,999,684	5,879,689	December 1, 2034
VPSA 2013	November 21, 2013	15,845,000	15,845,000	July 15, 2033
Total VPSA Debt			<u>\$ 36,875,739</u>	
<b>State Literary Fund Loans</b>				
Bethel	July 15, 1998	\$ 4,970,324	<u>\$ 1,220,324</u>	July 15, 2018
Total Literary Fund Debt			<u>\$ 1,220,324</u>	
<b>Total School Debt</b>			<b><u>\$ 38,096,063</u></b>	
<b>PRIMARY GOVERNMENT DEBT</b>				
Courthouse Series 2006 Refunding	March 22, 2006	\$ 8,205,000	\$ 7,185,000	November 1, 2030
Communications System	January 1, 2007	11,245,000	5,210,514	July 1, 2017
<b>Total County Debt</b>			<b><u>\$ 12,395,514</u></b>	
<b>Grand Total Debt</b>			<b><u>\$ 50,491,577</u></b>	





## FY 2015 Debt Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-BANK DEPOSIT	0	0	0	0	0	0	0.0%
OTHER INCOME	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
<b>FEDERAL</b>							
MISCELLANEOUS	21,250	142,831	229,745	229,745	233,520	3,775	1.6%
Subtotal for Category	21,250	142,831	229,745	229,745	233,520	3,775	1.6%
<b>NON REVENUE</b>							
VPSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	4,689,453	4,693,554	4,319,437	4,319,437	5,502,725	1,183,288	27.4%
Subtotal for Category	4,689,453	4,693,554	4,319,437	4,319,437	5,502,725	1,183,288	27.4%
Total for Fund	4,710,703	4,836,385	4,549,182	4,549,182	5,736,245	1,187,063	26.1%



## FY 2015 Debt Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>DEBT PAYMENTS</b>							
REDEMPTION PSA BONDS	1,237,168	1,237,168	1,185,909	1,185,909	1,669,852	483,943	40.8%
REDEMPTION LITERARY LOANS	513,196	513,196	250,000	250,000	250,000	0	0.0%
INTEREST PSA LOANS	830,861	965,893	1,001,535	1,001,535	1,713,205	711,670	71.1%
INTEREST LITERARY LOANS	60,650	60,650	44,110	44,110	36,610	(7,500)	(17.0%)
FISCAL AGENT FEES	14,500	5,150	14,500	14,500	10,150	(4,350)	(30.0%)
COURTHOUSE	602,270	602,270	601,070	601,070	604,370	3,300	0.5%
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%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	4,710,703	4,836,385	4,549,182	4,549,182	5,736,245	1,187,063	26.1%
Total for Fund	4,710,703	4,836,385	4,549,182	4,549,182	5,736,245	1,187,063	26.1%



## 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 and miscellaneous utility needs.

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



## FY 2015 Gloucester Sanitary District Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>PROP TAX</b>							
CURRENT REAL ESTATE	17,500	17,578	17,500	17,500	17,500	0	0.0%
DELINQUENT REAL ESTATE	240	310	240	240	240	0	0.0%
PUBLIC SERVICE CORP	1,000	1,102	1,000	1,000	1,100	100	10.0%
PENALTIES	60	79	60	60	60	0	0.0%
INTEREST	20	39	20	20	20	0	0.0%
Subtotal for Category	18,820	19,108	18,820	18,820	18,920	100	0.5%
<b>USE</b>							
INTEREST-BANK DEPOSIT	10	23	10	10	10	0	0.0%
INTEREST-LGIP	0	6	0	0	0	0	0.0%
RENTAL INCOME	0	0	0	0	0	0	0.0%
Subtotal for Category	10	29	10	10	10	0	0.0%
<b>LOC REV</b>							
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%
<b>NON REVENUE</b>							
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	4,120	0	5,120	5,120	5,020	(100)	(2.0%)
Subtotal for Category	4,120	0	5,120	5,120	5,020	(100)	(2.0%)
Total for Fund	22,950	19,138	23,950	23,950	23,950	0	0.0%



## FY 2015 Gloucester Sanitary District Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>GSD #1</b>							
SALARIES-OTHER	150	0	150	150	150	0	0.0%
ELECTRICAL SERVICES	21,000	21,693	22,000	22,000	22,000	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,800	1,838	1,800	1,800	1,800	0	0.0%
REDEMPTION OF PRINCIPAL	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	15,000	0	0	0	0	0.0%
Subtotal for Organization	22,950	38,531	23,950	23,950	23,950	0	0.0%
Total for Fund	22,950	38,531	23,950	23,950	23,950	0	0.0%



## FY 2015 Gloucester Point Sanitary District Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>PROP TAX</b>							
CURRENT REAL ESTATE	19,200	19,003	19,200	19,200	19,200	0	0.0%
DELINQUENT REAL ESTATE	250	803	250	250	580	330	132.0%
PUBLIC SERVICE CORP	150	170	150	150	150	0	0.0%
PENALTIES	100	130	100	100	100	0	0.0%
INTEREST	20	99	20	20	20	0	0.0%
Subtotal for Category	19,720	20,205	19,720	19,720	20,050	330	1.7%
<b>USE</b>							
INTEREST-BANK DEPOSIT	200	79	200	200	100	(100)	(50.0%)
INTEREST-LGIP	0	6	0	0	0	0	0.0%
Subtotal for Category	200	85	200	200	100	(100)	(50.0%)
<b>NON REVENUE</b>							
FUND BALANCE TRANSFER	230	0	230	230	0	(230)	(100.0%)
Subtotal for Category	230	0	230	230	0	(230)	(100.0%)
Total for Fund	20,150	20,290	20,150	20,150	20,150	0	0.0%



## FY 2015 Gloucester Point Sanitary District Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>GLOU POINT SAN DIST</b>							
SALARIES-OTHER	150	0	150	150	150	0	0.0%
ELECTRICAL SERVICES	18,500	17,780	18,500	18,500	18,500	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,500	0	1,500	1,500	1,500	0	0.0%
TRANSFERS OUT	0	40,000	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	20,150	57,780	20,150	20,150	20,150	0	0.0%
Total for Fund	20,150	57,780	20,150	20,150	20,150	0	0.0%



## 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, 17 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 potentially hazardous 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, 2013, the department provided water service to approximately 4,640 accounts and sewer service to approximately 1,421 accounts.

The budget for the Utility Fund is \$8,080,108, which represents an increase of 8.7% or \$648,750 over the current adopted budget. This increase is driven by requirements of the Special Order of Consent to develop and initiate a Maintenance, Operation, and Management Plan (MOM Plan) for the sewer collection system. The Department will also initiate a similar activity for the potable water distribution system and Water Treatment Plant.

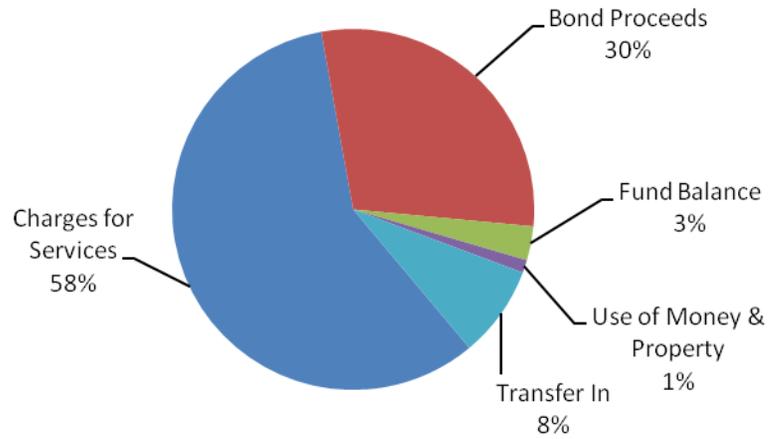
This budget anticipates addressing several capital needs using unspent bond proceeds from the Series 2011 \$3,758,000 revenue bond, but these projects are yet to be determined. The spending plan will be developed as decisions are made regarding the Special Order of Consent.

The General Fund will continue to provide a subsidy, which will be \$673,758 in Fiscal Year 2015. This amount includes \$322,307 for the annual debt service on the Series 2011 \$3,758,000 revenue bond.

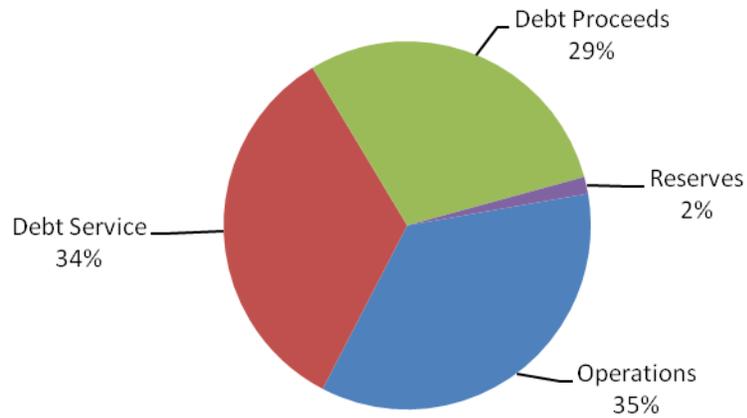
The following table summarizes the Utility debt. Additionally, the Master Trust indenture requires that the Board of Supervisors appropriate an amount equal to the debt service requirements for that year. This budget includes the amount needed to meet this requirement.

	<u>Date Issued</u>	<u>Original Amount</u>	<u>Balance at June 30, 2014</u>	<u>Last Payment Due</u>
<b>UTILITY DEBT</b>				
Series 2006 VRA	August 1, 2006	8,560,000	7,070,000.00	April 1, 2030
Series 2011	December 13, 2011	3,758,000	3,335,000.00	February 1, 2027
Series 2012 VRA	August 1, 2012	9,740,000	8,145,000.00	October 1, 2018
<b>Grand Total Debt</b>			<u><u>18,550,000.00</u></u>	

### FY 2015 Utility Fund Revenues



### FY 2015 Utility Fund Expenditures



## FY 2015 Utility Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>USE</b>							
INTEREST-BANK DEPOSIT	2,000	558	2,000	2,000	500	(1,500)	(75.0%)
INTEREST-LGIP	5,000	1,021	500	500	750	250	50.0%
INTEREST-LGIP (SEWER)	8,500	255	8,500	8,500	500	(8,000)	(94.1%)
Subtotal for Category	15,500	1,835	11,000	11,000	1,750	(9,250)	(84.1%)
<b>CHARGES</b>							
WATER SERVICE	3,786,900	3,078,637	3,300,000	3,300,000	3,300,000	0	0.0%
SEWER SERVICE	730,000	605,715	625,000	625,000	628,000	3,000	0.5%
MISC WATER	20,000	19,117	25,000	25,000	25,000	0	0.0%
MISC SEWER	250	1,000	500	500	500	0	0.0%
RENEWAL-WATER	15,000	23,533	20,000	20,000	20,000	0	0.0%
RENEWAL-SEWER	0	0	0	0	0	0	0.0%
CONNECT-WATER	165,000	265,850	260,000	260,000	260,000	0	0.0%
CONNECT-SEWER	132,000	263,600	200,000	200,000	200,000	0	0.0%
DEVELOPMENT-WATER	17,500	38,500	37,000	37,000	37,000	0	0.0%
DEVELOPMENT-SEWER	48,000	97,400	85,000	85,000	85,000	0	0.0%
COLLECTION-WATER	900	2,160	2,000	2,000	2,000	0	0.0%
COLLECTION-SEWER	0	0	0	0	0	0	0.0%
AFTER HOURS WORK	170	450	200	200	200	0	0.0%
CONVERSION BALANCES	0	104	0	0	0	0	0.0%
INSPECTION FEES	1,500	0	0	0	0	0	0.0%
F O G PROGRAM	4,000	635	700	700	700	0	0.0%
LATE FEES	100,000	(37,845)	100,000	100,000	100,000	0	0.0%
Subtotal for Category	5,021,220	4,358,856	4,655,400	4,655,400	4,658,400	3,000	0.1%
<b>MISC</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	0	537,710	0	0	0	0	0.0%
TRANSFER-WATER	6,000	13,942	8,000	8,000	8,000	0	0.0%
TRANSFER-SEWER	1,200	35	1,200	1,200	1,200	0	0.0%
RETURNED CHECK FEES	2,000	2,355	2,000	2,000	2,000	0	0.0%
Subtotal for Category	9,200	554,042	11,200	11,200	11,200	0	0.0%
<b>FEDERAL</b>							
FEDERAL GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
<b>NON REVENUE</b>							
DSR FUND INTEREST	100,000	102,693	90,000	90,000	80,000	(10,000)	(11.1%)
SNAP INTEREST	0	7,623	0	0	0	0	0.0%
LOAN PROCEEDS	850,000	0	1,990,000	1,990,000	2,405,000	415,000	20.9%
TRANSFERS IN	673,758	673,758	673,758	673,758	673,758	0	0.0%
FUND BALANCE TRANSFER	0	55,000	0	0	250,000	250,000	100.0%
Subtotal for Category	1,623,758	839,074	2,753,758	2,753,758	3,408,758	655,000	23.8%
<b>Total for Fund</b>	<b>6,669,678</b>	<b>5,753,808</b>	<b>7,431,358</b>	<b>7,431,358</b>	<b>8,080,108</b>	<b>648,750</b>	<b>8.7%</b>



## FY 2015 Utility Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>OPERATING</b>							
SALARIES	949,627	924,300	964,717	964,717	996,831	32,114	3.3%
PART TIME WAGES	52,217	64,339	51,376	51,376	54,976	3,600	7.0%
SALARIES-OVERTIME	25,000	58,311	25,000	25,000	30,000	5,000	20.0%
ONCALL	6,000	6,632	6,000	6,000	6,000	0	0.0%
FICA	79,013	75,121	80,103	80,103	82,835	2,732	3.4%
VRS	113,101	110,066	114,898	114,898	112,543	(2,355)	(2.0%)
HMP	153,270	139,987	196,220	196,220	203,399	7,179	3.7%
GROUP LIFE	12,535	11,000	11,480	11,480	13,158	1,678	14.6%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	23,616	18,833	24,117	24,117	24,237	120	0.5%
COMPENSATED ABSENCE EXP	0	9,699	0	0	0	0	0.0%
OPEB EXPENSE	0	21,841	0	0	0	0	0.0%
TRUSTEE FEES	10,000	3,500	10,000	10,000	4,000	(6,000)	(60.0%)
VRA FEE	17,227	0	14,800	14,800	14,800	0	0.0%
PROFESSIONAL SERVICES	45,000	36,647	30,000	30,000	33,367	3,367	11.2%
CONSENT ORDER	350,000	202,291	150,000	150,000	725,000	575,000	383.3%
LAB SERVICES	17,000	17,786	23,000	23,000	25,000	2,000	8.7%
OTHER CONTRACTED SERVICE	0	0	0	0	0	0	0.0%
REPAIR & MAINTENANCE	14,000	15,367	15,000	15,000	16,000	1,000	6.7%
MAINT SVC CONTRACT	67,000	65,156	70,000	70,000	80,000	10,000	14.3%
ADVERTISING	500	75	500	500	500	0	0.0%
ELECTRICAL SERVICES	165,000	158,072	145,000	145,000	112,000	(33,000)	(22.8%)
POSTAGE	32,000	27,657	32,000	32,000	35,000	3,000	9.4%
TELEPHONE	13,500	12,486	12,000	12,000	12,000	0	0.0%
PROPERTY INSURANCE	28,000	20,111	22,000	22,000	30,000	8,000	36.4%
TRAINING	7,200	6,243	9,000	9,000	10,000	1,000	11.1%
DUES & MEMBERSHIP	7,500	2,774	4,000	4,000	4,000	0	0.0%
DEPRECIATION EXPENSE	0	938,631	0	0	0	0	0.0%
DEPRECIATION EXP-GRANT	0	0	0	0	0	0	0.0%
AMORTIZATION	0	26,321	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	14,000	14,886	12,000	12,000	12,000	0	0.0%
CHEMICAL SUPPLIES	294,000	137,260	225,000	225,000	190,000	(35,000)	(15.6%)
WATER SUPPLIES	155,000	9,527	160,000	160,000	160,000	0	0.0%
PLANT SUPPLIES	0	88,692	0	0	0	0	0.0%
DISTRIBUTION SUPPLIES	0	53,315	0	0	0	0	0.0%
WASTEWATER SUPPLIES	55,000	1,806	45,000	45,000	84,071	39,071	86.8%
SEWER REPAIR SUPPLIES	0	22,614	0	0	0	0	0.0%
SEWER PREV MAIN SUPPLIES	0	4,898	0	0	0	0	0.0%
TOOLS	10,000	13,399	10,000	10,000	12,000	2,000	20.0%
AUTOMOTIVE SUPPLIES	115,000	80,957	75,000	75,000	75,000	0	0.0%
UNIFORMS	9,000	8,931	9,000	9,000	11,000	2,000	22.2%
INVENTORY SUPPLIES	27,800	22,602	28,000	28,000	30,000	2,000	7.1%

## FY 2015 Utility Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
OTHER MISC EXPENSES	15,000	13,269	15,595	15,595	15,595	0	0.0%
PMTS TO GSD#1	0	0	0	0	0	0	0.0%
PMTS TO VDH	11,890	16,732	20,000	20,000	22,000	2,000	10.0%
CAPITAL OUTLAY NEW	500,000	15,891	0	0	0	0	0.0%
CAPITAL OUTLAY-LOAN	0	1,999	1,840,000	1,840,000	1,680,000	(160,000)	(8.7%)
CAPITAL OUTLAY-DEV FUND	0	0	0	0	250,000	250,000	100.0%
FURNITURE/FIXTURES-NEW	4,000	2,431	4,000	4,000	8,000	4,000	100.0%
OTH EQUIPMENT	32,545	50,660	4,000	4,000	10,000	6,000	150.0%
FUND BALANCE	332,750	0	122,000	122,000	122,000	0	0.0%
COMP STUDY IMPLEMENTATIO	0	0	69,793	69,793	0	(69,793)	(100.0%)
Subtotal for Organization	3,764,291	3,533,112	4,650,599	4,650,599	5,307,312	656,713	14.1%

### DEBT SERVICE

REDEMPTION OF PRINCIPAL	2,905,387	798,920	2,780,759	2,780,759	2,772,796	(7,963)	(0.3%)
BOND ISSUE COSTS	0	187,672	0	0	0	0	0.0%
Subtotal for Organization	2,905,387	986,593	2,780,759	2,780,759	2,772,796	(7,963)	(0.3%)
Total for Fund	6,669,678	4,519,705	7,431,358	7,431,358	8,080,108	648,750	8.7%

## 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 \$113,011. Included in the budget is \$15,500 as a contingency amount to address any unforeseen circumstances with vehicles, equipment, or supplies. Part-time staff will work from March 1 until the end of October.



## FY 2015 Mosquito Control Fund Revenue Budget

Account Title	FY 13 Budget	FY 13 Actual Revenues	FY 14 Original Budget	FY 14 Expected Budget	FY 15 Adopted Budget	Dollar Change	% Change
<b>PROPERTY TAX</b>							
CURRENT REAL ESTATE	89,918	89,926	89,918	89,918	90,110	192	0.2%
DELINQUENT REAL ESTATE	2,411	3,242	2,411	2,411	2,723	312	12.9%
PUBLIC SERVICE CORP	86	147	86	86	168	82	95.3%
PENALTIES	346	613	346	346	640	294	85.0%
INTEREST	251	405	251	251	370	119	47.4%
EXPENDITURE REFUNDS	2	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	2,588	0	5,878	5,878	19,000	13,122	223.2%
Subtotal for Category	95,602	94,333	98,890	98,890	113,011	14,121	14.3%
Total for Fund	95,602	94,333	98,890	98,890	113,011	14,121	14.3%

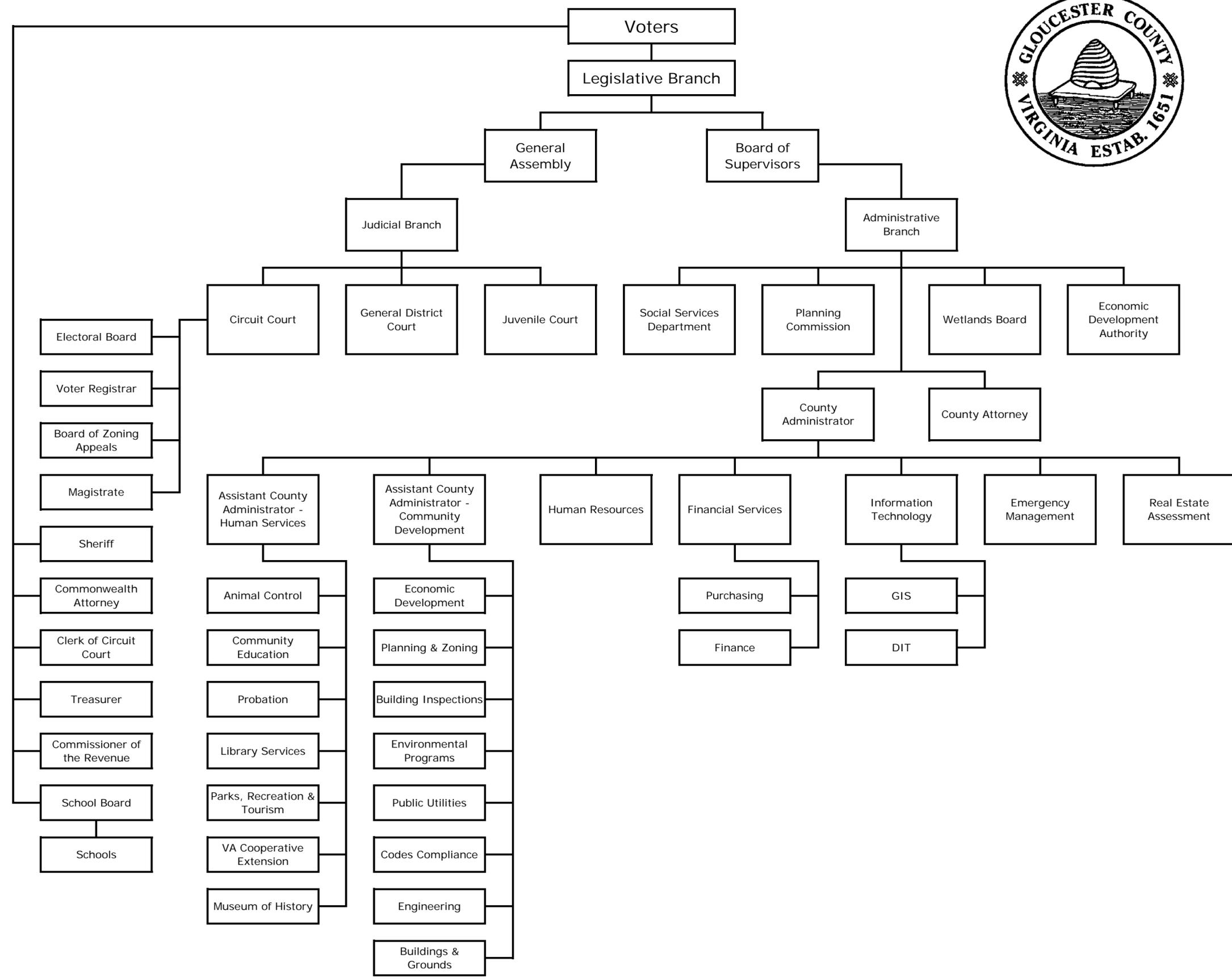


## FY 2015 Mosquito Control Fund Expenditure Budget

Account Title	FY 13 Budget	FY 13 Actual Expenditures	FY 14 Original Budget	FY 14 Expected Appropriations	FY 15 Adopted Budget	Dollar Change	% Change
<b>MOSQUITO CONTROL</b>							
PART TIME WAGES	15,000	12,726	16,500	16,500	16,000	(500)	(3.0%)
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	600	355	500	500	450	(50)	(10.0%)
FICA	1,100	995	1,000	1,000	1,000	0	0.0%
WORKERS COMPENSATION	750	683	750	750	750	0	0.0%
SUPPORT LABOR	0	0	0	0	0	0	0.0%
OTHER CONTRACTED SERVICE	350	296	250	250	250	0	0.0%
REPAIR & MAINTENANCE	100	472	100	100	250	150	150.0%
TRAINING	600	368	900	900	1,000	100	11.1%
CHEMICAL SUPPLIES	74,552	74,513	76,000	76,000	75,571	(429)	(0.6%)
VEHICLE FUELS	1,500	1,383	1,850	1,850	1,500	(350)	(18.9%)
OTHER OPERATING SUPPLIES	50	15	40	40	40	0	0.0%
CONTINGENCY	0	0	0	0	15,500	15,500	100.0%
MOTOR VEHICLES NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,000	870	1,000	1,000	700	(300)	(30.0%)
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	95,602	92,675	98,890	98,890	113,011	14,121	14.3%
Total for Fund	95,602	92,675	98,890	98,890	113,011	14,121	14.3%



# Gloucester County Organization Chart





Gloucester County  
 FY 2015  
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade 2</b>	\$18,474	\$24,016	\$29,558
Substitute Community School Site Supv			
<b>Grade 3</b>	\$19,584	\$25,459	\$31,334
Park Aide Recreation Aide Mosquito Control Technician Substitute Office Worker			
<b>Grade 4</b>	\$20,759	\$26,987	\$33,214
Custodian Groundskeeper			
<b>Grade 5</b>	\$22,003	\$28,604	\$35,205
Assistant Registrar Custodian II Library Clerk Office Assistant Office Associate II -DSS Tourism Assistant			
<b>Grade 6</b>	\$23,325	\$30,323	\$37,320
Cook Revenue Technician			
<b>Grade 7</b>	\$24,724	\$32,141	\$39,558
4H Technician Lead Custodian Maintenance Assistant Office Associate III - DSS Utility Worker I WTP Trainee			
<b>Grade 8</b>	\$26,207	\$34,069	\$41,931
Customer Service Representative Deputy I - Circuit Court			

Gloucester County  
 FY 2015  
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade 8 Continued</b>	\$26,207	\$34,069	\$41,931
Deputy Treasurer I Human Services Assistant II - DSS Library Specialist Mechanical Technician I Park Ranger Permit Technician I Revenue Specialist Utility Worker II			
<b>Grade 9</b>	\$27,779	\$36,113	\$44,446
Administrative Assistant I Administrative Program Assistant I - DSS Class IV WTP Operator Grounds Technician Human Services Assistant III - DSS Library Technical Services Specialist Park Maintenance Technician RE Assessment Technician II			
<b>Grade 10</b>	\$29,447	\$38,281	\$47,115
A/C Deputy Officer Accounting Technician I Administrative Assistant II Administrative Program Assistant II - DSS Clean Community Coordinator Deputy II -Circuit Court Deputy Treasurer II Legal Secretary Maintenance Specialist I Permit Technician II Senior Customer Service Representative Senior Revenue Specialist Utility Worker III			

Gloucester County  
 FY 2015  
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade 11</b>	\$31,214	\$40,578	\$49,942
Accounting Technician II Administrative Assistant III Benefit Programs Specialist I/II - DSS Class III WTP Operator Correctional Health Assistant Deputy III -Circuit Court Deputy Registrar Deputy Treasurer III Emergency Services Planner/Trainer Library Coordinator Mechanical Technician II Maintenance Specialist II RE Assessment Technician III Real Estate Technician III Senior Park Ranger			
<b>Grade 12</b>	\$33,087	\$43,013	\$52,939
Accounting Coordinator Administrative Coordinator Benefit Programs Specialist III - DSS Buyer Customer Service Specialist Deputy IV -Circuit Court 911 Communications Operator (Dispatcher) Equipment Mechanic GIS Technician Inspector I Mechanical Technician III Pump Station Mechanic Purchasing Coordinator WTP Mechanic			
<b>Grade 13</b>	\$35,072	\$45,594	\$56,115
A/C Senior Officer Class II WTP Operator			

Gloucester County  
 FY 2015  
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade 13 Continued</b>	\$35,072	\$45,594	\$56,115
Collections Coordinator Community Development Coordinator Deputy Clerk GIS Technician II Human Resource Specialist IT Support Technician Legal Assistant Payroll/Benefits Coordinator Public Works Coordinator Real Estate Appraiser I Revenue Coordinator Self Sufficiency Specialist I/II - DSS Utility Inspector Video Technician			
<b>Grade 14</b>	\$37,176	\$48,329	\$59,482
Athletics Supervisor Communications Coordinator Codes Compliance Officer Community Education Coordinator Family Services Specialist I/II - DSS GIS Specialist Inspector II Maintenance Supervisor Museum Director Planner I Probation Officer Pretrial Officer Self Sufficiency Specialist III - DSS Senior Buyer Senior Mechanical Technician Special Events and Marketing Coordinator Tourism Coordinator Utility Foreman Victim-Witness Coordinator			

Gloucester County  
 FY 2015  
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade 15</b>	\$39,406	\$51,228	\$63,050
A/C Chief Officer Benefit Programs Supervisor - DSS Class I WTP Operator Family Services Specialist III - DSS IT Support Technician II Librarian Real Estate Appraiser II Senior 911 Communications Operator (SR Dispatcher) Senior Legal Assistant			
<b>Grade 16</b>	\$41,771	\$54,302	\$66,834
Assistant Zoning Administrator Combination Inspector Family Services Specialist IV - DSS Human Resource Analyst Lead WTP Operator Planner II			
<b>Grade 17</b>	\$44,277	\$57,560	\$70,843
Chief Deputy - Circuit Court Chief Deputy - Commissioner of Revenue Combination Insp/Plans Examiner Communications Supervisor Database Administrator Program Coordinator (CSA) - DSS Registered Nurse - Corrections Senior Real Estate Appraiser			
<b>Grade 18</b>	\$46,934	\$61,014	\$75,094
Budget Analyst Planner III Probation & Pretrial Director			
<b>Grade 19</b>	\$49,749	\$64,674	\$79,598
Administrative Services Manager - DSS			

Gloucester County  
 FY 2015  
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade 19 Continued</b>	\$49,749	\$64,674	\$79,598
Family Services Supervisor - DSS Network Administrator Windows Systems Administrator			
<b>Grade 20</b>	\$52,735	\$68,556	\$84,376
Accounting Manager Applications Project Manager Chief Deputy Treasurer Environmental Programs Administrator GIS Coordinator IT Systems and Network Coordinator Park Superintendent Plant Manager Public Works Engineer Recreation Superintendent Senior Comprehensive Planner Utility Engineer Utility Supervisor			
<b>Grade 21</b>	\$55,899	\$72,669	\$89,438
Asst Comm. Attorney I			
<b>Grade 22</b>	\$59,253	\$77,029	\$94,805
Assistant Director I - DSS Building Official Director of Buildings & Grounds Emergency Management Coordinator			
<b>Grade 23</b>	\$62,808	\$81,650	\$100,493
Asst. Comm. Attorney II Purchasing Agent			
<b>Grade 24</b>	\$66,577	\$86,550	\$106,523
Assistant County Attorney Chief Deputy Commonwealth Attorney			

Gloucester County  
 FY 2015  
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade 24 Continued</b>	\$66,577	\$86,550	\$106,523
Director of Engineering			
<b>Grade 25</b>	\$70,570	\$91,741	\$112,912
Assessor Director of Community Education Director of Economic Development Director of Human Resources Director of Library Services Director of Parks, Recreation and Tourism IT Director			
<b>Grade 26</b>	\$74,804	\$97,245	\$119,686
Director of Financial Services Director of Planning and Zoning Director Social Services - DSS Director of Utilities			
<b>Grade 28</b>	\$84,052	\$109,268	\$134,483
Assistant County Administrator			

Gloucester County  
 FY 2015 Schematic List of Titles  
 Sheriff Sworn Positions

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
<b>Grade A</b>	\$ 34,422	\$ 44,749	\$ 55,075
Deputy Recruit - Corrections Deputy Recruit - Law Enforcement			
<b>Grade B</b>	\$ 36,487	\$ 47,433	\$ 58,379
Deputy I - Corrections, Court & Civil Process Deputy I - Law Enforcement			
<b>Grade C</b>	\$38,677	\$50,280	\$61,883
Deputy II - Corrections, Court & Civil Process Deputy II - Law Enforcement Investigator			
<b>Grade D</b>	\$40,997	\$53,296	\$65,595
Investigator II Master Deputy - Corrections, Court & Civil Process Senior Deputy - Law Enforcement			
<b>Grade E</b>	\$43,457	\$56,494	\$69,531
Master Deputy - Law Enforcement Senior Investigator Sergeant - Corrections, Court & Civil Process			
<b>Grade F</b>	\$46,985	\$61,081	\$75,176
Sergeant -Law Enforcement, Investigations			
<b>Grade G</b>	\$51,579	\$67,053	\$82,526
Lieutenant - Corrections, Court & Civil Process Lieutenant - Law Enforcement			
<b>Grade H</b>	\$59,253	\$77,029	\$94,805
Captain			
<b>Grade I</b>	\$70,570	\$91,741	\$112,912
Chief Deputy-Sheriff			

**GLOUCESTER COUNTY  
POSITION ALLOCATION LIST**

(Does not include positions designated as work as required)

ADOPTED FISCAL YEAR 2015												
DEPARTMENT	A		B		C		D		E		F	
	COUNTY Authorized		STATE Authorized		GRANT Authorized		TOTAL Authorized		Authorized Not Funded		TOTAL Funded	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Administration	7						7				7	
County Attorney	3						3		1		2	
Human Resources	4	1					4	1			4	1
Commissioner of Revenue	2		6				8				8	
RE Assessment	6	1					6	1			6	1
Treasurer	3		7				10		1		9	
Finance	5						5				5	
Information Technology	8						8				8	
GIS	3	1					3	1			3	1
Purchasing	3						3				3	
Registrar	1	1	1				2	1			2	1
Circuit Court Judge	1						1				1	
Clerk of Circuit Court	1		6				7				7	
Victim/Witness					1	1	1	1			1	1
Commonwealth Attorney	0.5		6.5			1	7	1			7	1
Sheriff	30	2	32	2			62	4			62	4
Jail	2	1	35				37	1			37	1
Probation & Pretrial					7		7				7	
Building Inspections	7						7				7	
Environmental Programs	4						4				4	
Animal Control	5						5				5	
Emergency Management	3						3		1		2	
Engineering	4						4				4	
Building & Grounds	26	5					26	5		1	26	4
Community Education	7	2					7	2		1	7	1
Parks & Recreation	8	1					8	1			8	1
Park Operations	3						3				3	
History Museum		1						1				1
Library	8	8					8	8			8	8
Planning & Zoning	7						7				7	
Economic Development	2						2				2	
Clean Community		1						1				1
Tourism	1						1				1	
Extension Service	1						1				1	
<b>SUBTOTALS</b>	<b>165.5</b>	<b>25</b>	<b>93.5</b>	<b>2</b>	<b>8</b>	<b>2</b>	<b>267</b>	<b>29</b>	<b>3</b>	<b>2</b>	<b>264</b>	<b>27</b>
Social Services	44						44				44	
Utilities	27	2					27	2	2		25	2
<b>GRAND TOTALS</b>	<b>236.5</b>	<b>27</b>	<b>93.5</b>	<b>2</b>	<b>8</b>	<b>2</b>	<b>338</b>	<b>31</b>	<b>5</b>	<b>2</b>	<b>333</b>	<b>29</b>

Column A + B + C = D

Column D - E = F

**GLOUCESTER COUNTY**  
**POSITION ALLOCATION LIST**  
**Summary of Changes - Adopted FY 2015**

<i>Changes</i>					
<u>Date</u>	<u>Department</u>	<u>Position</u>	<u>FT/PT</u>	<u>Action</u>	<u>Reason</u>
7/1/14	Administration	Budget Analyst	Full-time	Increase FT by 1	Board's desire to explore alternative budget processes
7/1/14	Information Technology	Application Developer	Full-time	Decrease FT by 1	Vacant position; work to be contracted out.
7/1/14	Planning & Zoning	Codes Compliance Officer	Full-time	Decrease FT by 1	Move regulatory position from Comm. Dev. area to Public Safety with other inspection functions
7/1/14	Building Inspections	Codes Compliance Officer	Full-time	Increase FT by 1	Move regulatory position from Comm. Dev. area to Public Safety with other inspection functions
7/1/14	Emergency Management	Emergency Planner/Trainer	Full-time	Increase FT by 1	32 hr/wk position increased to full-time
7/1/14	Emergency Management	Emergency Planner/Trainer	Part-time	Decrease PT by 1	32 hr/wk position increased to full-time
7/1/14	Sheriff	Deputy I - LE	Full-time	Increase FT by 2	Add 2 full-time County funded positions
7/1/14	Building & Grounds	Custodian	Full-time	Decrease FT by 1	Reduction in square footage requiring custodial services (Bldg 3 sold, staff relocating to Bldg 2)
7/1/14	Social Services	Family Services Specialist I	Full-time	Increase FT by 1	State authorized additional position
7/1/14	Social Services	Benefit Program Specialist I	Full-time	Increase FT by 1	State authorized additional position
7/1/14	Utilities	Utility Worker II	Full-time	Increase FT by 1	To meet requirement of DEQ Special Order by Consent to establish a Maintenance Operation & Management Plan (MOM) for sewer collection system

## Statistical Section



COUNTY OF GLOUCESTER, VIRGINIA

Balance Sheet  
 Governmental Funds  
 June 30, 2013

	General	Debt Service	Capital Projects	School Construction	Other Governmental Funds	Total	Component Unit School Board	Total Reporting Entity
<b>ASSETS</b>								
Cash and cash equivalents	\$ 26,427,297	\$ -	\$ 121,482	\$ 79,206	\$ -	\$ 26,627,985	\$ 859,509	\$ 27,487,494
Cash in custody of others	-	-	-	4,693,042	-	4,693,042	-	4,693,042
Receivables (net of allowance for uncollectibles):								
Taxes receivable	23,886,925	-	-	-	-	23,886,925	-	23,886,925
Accounts receivable	398,919	-	71	-	7,699	406,689	346,011	752,700
Due from other funds	175,484	-	2,452,409	5,861,988	17,699	8,507,580	-	8,507,580
Due from other governmental units	1,460,243	-	1,159,734	-	327,983	2,947,960	5,115,765	8,063,725
Inventories	-	-	-	-	-	-	29,478	29,478
Prepaid items	51,122	-	-	-	-	51,122	5,051	56,173
Total assets	<u>\$ 52,399,990</u>	<u>\$ -</u>	<u>\$ 3,733,696</u>	<u>\$ 10,634,236</u>	<u>\$ 353,381</u>	<u>\$ 67,121,303</u>	<u>\$ 6,355,814</u>	<u>\$ 73,477,117</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	\$ 477,312	\$ -	\$ 245,056	\$ 382,023	\$ 160,198	\$ 1,264,589	\$ 629,932	\$ 1,894,521
Accrued liabilities	654,181	-	-	-	-	654,181	5,051,704	5,705,885
Due to other governmental units	3,534,991	-	-	79,206	-	3,614,197	150,000	3,764,197
Due to other funds	8,314,397	-	-	-	193,183	8,507,580	-	8,507,580
Deferred revenue	21,241,381	-	-	-	-	21,241,381	-	21,241,381
Total liabilities	<u>\$ 34,222,262</u>	<u>\$ -</u>	<u>\$ 245,056</u>	<u>\$ 461,229</u>	<u>\$ 353,381</u>	<u>\$ 35,281,928</u>	<u>\$ 5,831,636</u>	<u>\$ 41,113,564</u>
Fund balances:								
Nonspendable	\$ 51,122	\$ -	\$ -	\$ -	\$ -	\$ 51,122	\$ 34,529	\$ 85,651
Construction	-	-	-	-	-	-	-	-
Restricted	141,989	-	19,000	-	-	160,989	-	160,989
Committed	1,024,155	-	3,225,155	10,173,007	-	14,422,317	-	14,422,317
Assigned	-	-	244,485	-	-	244,485	494,700	739,185
Unassigned	16,960,462	-	-	-	-	16,960,462	(5,051)	16,955,411
Total fund balances	<u>\$ 18,177,728</u>	<u>\$ -</u>	<u>\$ 3,488,640</u>	<u>\$ 10,173,007</u>	<u>\$ -</u>	<u>\$ 31,839,375</u>	<u>\$ 524,178</u>	<u>\$ 32,363,553</u>
Total liabilities and fund balances	<u>\$ 52,399,990</u>	<u>\$ -</u>	<u>\$ 3,733,696</u>	<u>\$ 10,634,236</u>	<u>\$ 353,381</u>	<u>\$ 67,121,303</u>	<u>\$ 6,355,814</u>	<u>\$ 73,477,117</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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund					
Reserved	\$ -	\$ -	\$ -	\$ 149,442	\$ 238,285
Unreserved	-	-	-	14,334,402	12,622,904
Nonspendable	51,122	52,204	50,598	-	-
Restricted	141,989	128,885	132,450	-	-
Committed	1,024,155	921,746	799,389	-	-
Unassigned	16,960,462	15,321,565	14,967,748	-	-
Total General Fund	<u>\$ 18,177,728</u>	<u>\$ 16,424,400</u>	<u>\$ 15,950,185</u>	<u>\$ 14,483,844</u>	<u>\$ 12,861,189</u>
All Other Governmental Funds					
Reserved	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000
Unreserved, reported in:					
Special revenue funds	-	-	-	-	-
Debt service funds	-	-	-	-	808
Capital projects funds	-	-	-	2,810,371	3,678,708
Restricted	19,000	19,000	19,000	-	-
Committed	13,398,162	9,840,182	5,225,558	-	-
Assigned	244,485	239,297	-	-	-
Total all other governmental funds	<u>\$ 13,661,647</u>	<u>\$ 10,098,479</u>	<u>\$ 5,244,558</u>	<u>\$ 2,829,371</u>	<u>\$ 3,698,516</u>

Note: The County implemented GASB Statement 54, the new standard for fund balance reporting, in FY11. Restatement of prior year balance is not feasible. Therefore, ten years of fund balance information in accordance with GASB 54 is not available, but will be accumulated over time.

<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
\$ 495,576	\$ 500,502	\$ 556,862	\$ 398,179	\$ 510,268
13,140,232	12,994,355	15,953,192	15,503,657	17,620,647
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 13,635,808</u>	<u>\$ 13,494,857</u>	<u>\$ 16,510,054</u>	<u>\$ 15,901,836</u>	<u>\$ 18,130,915</u>
\$ 2,389,898	\$ 6,150,997	\$ -	\$ -	\$ -
-	-	63,974	63,974	169,644
649	801	75,116	24,165	488
5,466,719	6,585,325	3,847,743	4,032,730	8,167,302
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 7,857,266</u>	<u>\$ 12,737,123</u>	<u>\$ 3,986,833</u>	<u>\$ 4,120,869</u>	<u>\$ 8,337,434</u>

**COUNTY OF GLOUCESTER, VIRGINIA**

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>REVENUES</b>				
General property taxes	\$ 37,534,509	\$ 34,600,348	\$ 32,277,667	\$ 31,916,749
Other local taxes	8,789,155	8,512,987	8,188,114	9,727,703
Permits, privilege fees, and regulatory licenses	307,747	318,074	262,490	285,060
Fines and forfeitures	108,507	114,403	87,571	120,804
Revenue from the use of money and property	177,210	154,387	159,151	203,980
Charges for services	736,966	666,983	716,673	816,885
Miscellaneous	664,749	672,476	516,200	477,007
Recovered costs	337,904	312,995	306,934	360,700
Intergovernmental revenues:				
Commonwealth	10,781,890	10,422,899	10,517,539	9,033,241
Federal	2,385,926	2,242,337	2,041,209	2,638,453
Total revenues	<u>\$ 61,824,563</u>	<u>\$ 58,017,889</u>	<u>\$ 55,073,548</u>	<u>\$ 55,580,582</u>
<b>EXPENDITURES</b>				
Current:				
General government administration	\$ 5,027,276	\$ 4,580,732	\$ 4,391,984	\$ 4,796,836
Judicial administration	1,634,575	1,644,976	1,511,513	1,473,565
Public safety	11,388,578	10,548,498	10,237,522	10,430,536
Public works	2,119,356	2,021,420	1,879,012	1,866,165
Health and welfare	5,000,044	4,424,273	4,487,974	4,482,064
Education	22,777,077	20,419,880	20,969,964	20,323,168
Parks, recreation, and cultural	2,067,452	1,959,087	1,834,819	1,857,339
Community development	901,444	746,246	731,327	728,581
Nondepartmental	312,185	325,145	263,170	272,035
Capital projects	5,825,679	5,540,772	2,925,484	2,698,567
Debt service:				
Principal retirement	3,141,033	3,201,337	3,394,093	3,385,644
Interest and other fiscal charges	1,695,351	1,702,835	1,858,998	2,012,572
Principal retirement-School leases	65,736	263,189	-	-
Interest and other fiscal charges-School	12,048	18,318	-	-
Total expenditures	<u>\$ 61,967,834</u>	<u>\$ 57,396,708</u>	<u>\$ 54,485,860</u>	<u>\$ 54,327,072</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (143,271)</u>	<u>\$ 621,181</u>	<u>\$ 587,688</u>	<u>\$ 1,253,510</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 7,758,145	\$ 10,042,633	\$ 6,671,343	\$ 6,578,300
Transfers out	(8,431,903)	(10,522,633)	(7,171,343)	(7,078,300)
Proceeds from general obligation bonds	5,999,684	500,000	-	-
Proceeds from bond issuance premium	-	-	-	-
Proceeds of capital leases	-	-	-	-
Insurance recovery	133,841	4,686,955	3,793,840	-
Advance refunding of bonds	-	-	-	-
Refunding of capital lease	-	-	-	-
Total other financing sources (uses)	<u>\$ 5,459,767</u>	<u>\$ 4,706,955</u>	<u>\$ 3,293,840</u>	<u>\$ (500,000)</u>
Net change in fund balances	\$ 5,316,496	\$ 5,328,136	\$ 3,881,528	\$ 753,510
Fund balances - beginning	26,522,879	21,194,743	17,313,215	16,559,705
Fund balances - ending	<u>\$ 31,839,375</u>	<u>\$ 26,522,879</u>	<u>\$ 21,194,743</u>	<u>\$ 17,313,215</u>
Debt Service as a percentage of noncapital expenditures	<u>8.57%</u>	<u>9.53%</u>	<u>9.84%</u>	<u>10.26%</u>

N/A - This information was unavailable.

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$	32,090,454	\$ 29,677,158	\$ 27,371,520	\$ 26,432,859	\$ 25,361,237	\$ 24,578,024
	9,868,013	10,637,789	10,356,066	10,234,426	10,150,629	9,429,641
	421,907	505,444	561,291	442,365	358,550	325,348
	94,148	111,970	90,068	99,699	124,446	94,788
	273,362	909,595	1,296,199	645,911	418,748	206,686
	978,630	1,044,733	998,385	1,003,058	1,025,539	961,182
	543,271	583,074	719,956	853,784	213,490	1,375,249
	413,418	300,414	242,889	224,721	187,266	235,694
	9,927,995	9,467,389	8,822,084	8,287,161	7,513,836	7,561,900
	2,940,280	3,091,324	2,678,290	2,743,385	2,368,128	2,895,075
\$	<u>57,551,478</u>	<u>\$ 56,328,890</u>	<u>\$ 53,136,748</u>	<u>\$ 50,967,369</u>	<u>\$ 47,721,869</u>	<u>\$ 47,663,587</u>
\$	4,766,294	\$ 4,744,278	\$ 4,292,566	\$ 4,114,209	\$ 3,716,011	\$ 3,252,076
	1,619,429	1,616,046	1,311,561	1,256,090	1,188,720	1,134,736
	10,622,469	10,657,869	10,124,699	8,832,107	8,495,083	8,652,538
	1,873,556	1,820,371	1,717,936	1,606,088	1,485,546	1,453,195
	4,348,208	4,001,667	3,920,276	3,685,808	3,744,821	3,386,685
	21,703,289	21,561,837	20,123,728	18,415,298	17,195,819	16,080,604
	1,970,594	2,040,444	1,879,698	1,708,483	1,486,361	1,242,768
	776,991	828,242	908,769	803,212	735,022	726,647
	272,035	271,250	242,300	199,126	165,327	1,362,005
	19,493,940	15,512,754	5,091,488	5,173,233	10,227,835	2,541,164
	3,055,466	2,317,442	2,125,399	2,237,523	3,041,103	2,186,094
	2,547,578	1,603,656	1,430,257	2,202,010	1,788,567	1,682,544
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>73,049,849</u>	<u>\$ 66,975,856</u>	<u>\$ 53,168,677</u>	<u>\$ 50,233,187</u>	<u>\$ 53,270,215</u>	<u>\$ 43,701,056</u>
\$	<u>(15,498,371)</u>	<u>\$ (10,646,966)</u>	<u>\$ (31,929)</u>	<u>\$ 734,182</u>	<u>\$ (5,548,346)</u>	<u>\$ 3,962,531</u>
\$	7,891,873	\$ 6,288,819	\$ 10,171,364	\$ 8,122,258	\$ 11,187,176	\$ 4,629,367
	(8,571,873)	(7,088,819)	(11,071,364)	(9,022,258)	(12,084,474)	(5,329,367)
	-	6,364,713	6,505,000	-	-	7,525,000
	-	343,349	162,022	-	-	442,852
	11,245,000	-	-	8,205,000	-	1,589,921
	-	-	-	-	-	-
	-	-	-	(7,565,000)	-	-
	-	-	-	-	-	(1,589,921)
\$	<u>10,565,000</u>	<u>\$ 5,908,062</u>	<u>\$ 5,767,022</u>	<u>\$ (260,000)</u>	<u>\$ (897,298)</u>	<u>\$ 7,267,852</u>
\$	(4,933,371)	(4,738,904)	5,735,093	474,182	(6,445,644)	11,230,383
	21,493,076	26,231,980	20,496,887	20,022,705	26,468,349	15,237,966
\$	<u>16,559,705</u>	<u>\$ 21,493,076</u>	<u>\$ 26,231,980</u>	<u>\$ 20,496,887</u>	<u>\$ 20,022,705</u>	<u>\$ 26,468,349</u>
	<u>9.88%</u>	<u>6.76%</u>	<u>6.90%</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>

**COUNTY OF GLOUCESTER, VIRGINIA**

Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year		Total Adjusted Levy	Collected within the Fiscal Year of the Levy			Total Collections to Date	
	(Original Levy)	Adjustments		Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2004	\$ 19,067,303	\$ (7,440)	\$ 19,059,863	\$ 18,502,834	97.04%	\$ 555,489	\$ 19,058,323	99.99%
2005	19,480,506	(1,926)	19,478,580	18,931,208	97.18%	545,746	19,476,954	99.99%
2006	20,261,412	1,497	20,262,909	19,792,078	97.68%	468,620	20,260,698	99.99%
2007	21,213,981	51,640	21,265,621	20,665,168	97.41%	596,510	21,261,678	99.98%
2008	22,593,114	32,495	22,625,609	21,946,260	97.14%	673,498	22,619,758	99.97%
2009	23,972,690	29,686	24,002,376	23,326,961	97.31%	662,826	23,989,787	99.95%
2010	24,014,793	13,346	24,028,139	23,210,366	96.65%	783,526	23,993,892	99.86%
2011	23,809,339	12,137	23,821,476	23,017,397	96.67%	719,814	23,737,211	99.65%
2012	25,336,144	16,015	25,352,159	24,405,721	96.33%	672,752	25,078,473	98.92%
2013	26,903,346	-	26,903,346	26,076,913	96.93%	-	26,076,913	96.93%

Source: Gloucester County Treasurer's Department

**COUNTY OF GLOUCESTER, VIRGINIA**

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

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<b>Calendar Year Ended</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>
2004	\$ 1,642,818	\$ 240,989	\$ 208,335	\$ 1,883,807	0.95	\$ 2,143,254
2005	1,675,829	251,481	208,729	1,927,310	0.95	2,972,313
2006	3,169,771	376,354	261,229	3,546,125	0.57	3,546,125
2007	3,401,610	370,363	275,987	3,771,973	0.57	4,238,172
2008	3,420,549	379,187	277,551	3,799,736	0.61	4,269,366
2009	3,607,036	388,516	271,530	3,995,552	0.61	4,597,873
2010	3,713,586	443,021	305,263	4,156,607	0.58	4,156,607
2011	3,722,124	438,534	309,207	4,160,658	0.58	4,160,658
2012	3,752,701	439,874	306,387	4,192,575	0.65	4,192,575
2013	3,771,667	439,721	321,037	4,211,388	0.65	4,211,388

Source: Commissioner of Revenue Department

**COUNTY OF GLOUCESTER, VIRGINIA**

Assessed Value of Taxable Property Other than Real Property  
Last Six Calendar Years

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<b>Calendar Year Ended</b>	<b>Personal Property (1)</b>	<b>Machinery &amp; Tools (1)</b>	<b>Boats (1)</b>	<b>Public Service (2)</b>	<b>Total</b>
2007	\$ 364,005,822	\$ 4,332,843	\$ 40,172,800	\$ 73,661,901	\$ 482,173,366
2008	390,533,017	5,013,829	38,511,000	68,635,807	502,693,653
2009	355,192,059	7,573,930	33,365,200	75,965,554	472,096,743
2010	391,285,273	8,608,825	32,179,200	80,613,575	512,686,873
2011	385,778,693	7,811,202	35,990,400	87,981,942	517,562,237
2012	386,217,977	8,305,399	34,894,358	104,938,440	534,356,174
2013	400,536,792	8,218,191	43,702,556	155,642,943	608,100,482

(1) Source: Commissioner of Revenue

(2) Property assessments performed by the State Corporation Commission and includes real estate

(3) Only seven years of information are available.

**COUNTY OF GLOUCESTER, VIRGINIA**

Ratio of General Bonded Debt Outstanding  
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding General Obligation Bonds			Per Capita(a)	Percentage of Actual Taxable Value of Property (b)
	Governmental Activities	Business-type Activities	Total		
2004	\$ 14,683,090	\$ 222,838	\$ 14,905,928	\$ 422.49	0.70%
2005	13,290,948	191,707	13,482,655	378.88	0.45%
2006	12,068,805	158,983	12,227,788	341.95	0.34%
2007	17,663,684	124,585	17,788,269	489.21	0.42%
2008	23,125,057	91,502	23,216,559	641.29	0.54%
2009	21,742,912	53,636	21,796,548	598.18	0.47%
2010	20,343,490	10,465	20,353,955	553.46	0.49%
2011	18,965,853	-	18,965,853	514.57	0.46%
2012	18,089,833	-	18,089,833	489.09	0.43%
2013	22,804,937	-	22,804,937	616.75	0.54%

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

(a) See Table on Assessed Value and Estimated Actual Value of Taxable Property

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