

**County of Gloucester
Virginia**

Proposed Budget

**For the Fiscal Year
Ending
June 30, 2016**

GLOUCESTER COUNTY, VIRGINIA
BOARD OF SUPERVISORS

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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: March 3, 2015

Subject: Budget Recommendations for Fiscal Year 2015-2016

This budget document summarizes my County Administrator's Proposed Fiscal Year 2016 Budget for Gloucester County. This spending plan would enable the Board of Supervisors to respond to demands for funds, anticipate our revenue streams, and prioritize requested programs and levels of service to provide for the citizens of the County. From this proposed budget, it is my intent that the Board has a reasonable starting place for your budget discussions.

Total County Budget - \$114,285,985

The total County budget proposed for all funds for Fiscal Year 2016 is \$114,285,985, which is \$19,495,373 or 14.6% less than the current adopted budget. The majority of this decrease is attributed to the Capital Fund and the School Construction Fund budgets.

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.

Gloucester's extremely conservative and responsible fiscal management over the past years has resulted in a healthy fund balance, in which we consistently maintain a fund balance in excess of 10% of budget as required by Board policy, and indeed in excess of the recommended 12% level. You have often heard me say that I will never recommend use of fund balance for operating costs, and this budget continues to use excess fund balance to address one-time, capital needs.

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 2016. 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.

There is no easy budget, and this year is no exception. Your staff looks forward to assisting you as you review and consider needs and recommendations in your deliberations for the Fiscal Year 2016 budget. Please feel free to contact any staff member who can assist you with questions you may have about operations and the proposed budget. Please call us or stop by at any point in the process if any of us can be of assistance to you.

Public input is always a vital part of the budget review process, which will include a public hearing that is scheduled for Monday, March 23, 2015 at 7:00 p.m. in the Thomas Calhoun Walker Education Center Auditorium. The public hearing will also be broadcast on Cable Channel 48. We welcome and encourage our citizens to provide input to the Board of Supervisors, both in support of and in opposition to the recommendations in this proposed budget.

I cannot emphasize enough that one of the primary duties of the Board of Supervisors is communicating to citizens your establishment of the priorities for local funding in your adoption of a budget. In your adoption of a final budget document, you convey to your constituency how you will use citizens' contributions to their local government to address critical needs in our community and continued efforts at improvement on the part of their local government – both the Board of Supervisors and the School Board – to make Gloucester County the absolutely best community for its citizens and a viable, wonderful place to live, work, play, and raise a family. It is my hope and intent that this respectfully submitted proposed budget presents a reasonable springboard for your deliberations.

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Real Estate Tax	26,940,000	26,985,823	45,823	0.2%
Public Service	1,000,000	882,783	(117,217)	-11.7%
Personal Property Tax	9,300,000	9,200,000	(100,000)	-1.1%
Mobile Home	43,000	43,000	0	0.0%
Penalties & Interest	560,000	590,000	30,000	5.4%
Total Property Taxes	37,843,000	37,701,606	(141,394)	-0.4%

Budget Comments:

A general reassessment of real properties was completed and became effective January 1, 2015. The equalized tax rate needed to generate the same revenue as the previous calendar year is \$.68, which is an increase of \$.03.

With the exception of applying the equalized real estate tax rate, there are no proposed tax rate increases. This proposal was prepared with the equalized real estate rate of \$.68, the personal property tax rate of \$2.95, and the boat tax rate of \$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 affect 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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Local Sales Tax	3,785,144	3,950,000	164,856	4.4%
Communication Sales Tax	1,214,000	1,200,000	(14,000)	-1.2%
Consumer Utility Tax	836,112	836,112	0	0.0%
Business License Tax	1,546,400	1,670,000	123,600	8.0%
Cable TV Franchise Tax	398,976	398,000	(976)	-0.2%
Lodging Tax	130,000	130,000	0	0.0%
Meals Tax	1,851,000	1,900,000	49,000	2.6%
Other Local Taxes	610,000	610,000	0	0.0%
Total Local Taxes	10,371,632	10,694,112	322,480	3.1%

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 6.7% 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.

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Permits & Licenses	302,250	363,360	61,110	20.2%

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Fines & Forfeitures	105,250	70,700	(34,550)	-32.8%

Budget Comments:

The decrease can be attributed to changes in the amount of court fines returned to the County by the State.

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Use of Money & Prop	152,675	149,000	(3,675)	-2.4%

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Charges for Services	749,614	917,473	167,859	22.4%

Budget Comments:

This budget contains \$340,493 from projected landfill contract receipts, which is an increase of \$153,374 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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Miscellaneous	304,884	293,415	(11,469)	-3.8%

Budget Comments:

No comments.

Recovered Costs

The county is reimbursed for various costs.

Revenue Summary:

	FY 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Recovered Costs	379,104	560,500	181,396	47.8%

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 Gloucester County school system is billed for school resource officers. The offsetting expenditures 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.

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Constitutional Officers	3,509,934	3,509,934	0	0.0%
Other Categorical Aid	776,640	776,640	0	0.0%
Library	147,540	146,034	(1,506)	-1.0%
Car Tax Reimbursement	2,778,640	2,778,640	0	0.0%
Non-Categorical Aid	206,000	206,000	0	0.0%
Total State Revenue	7,418,754	7,417,248	(1,506)	0.0%

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 provides for 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:

	15 Adopted Budget	FY 16 Proposed 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	88,000	88,000	0	0.0%
Federal Grants	31,405	31,405	0	100.0%
Total Federal Revenue	157,030	157,030	0	0.0%

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.

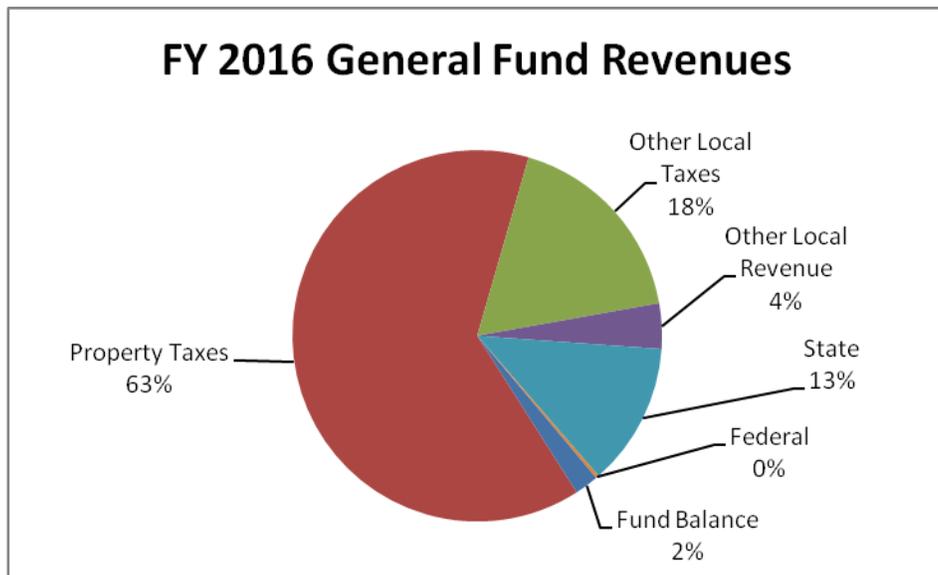
Revenue Summary:

	FY 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Fund Balance-Asset Forfeiture	142,031	143,500	1,469	1.0%
Fund Balance-Committed	194,880	0	(194,880)	0.0%
From Fund Balance	1,888,147	1,039,527	(848,620)	-44.9%
Total Fund Balance	2,225,058	1,183,027	(1,042,031)	-46.8%

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.

Additional funding from the excess Fund Balance in the General Fund will be used in the Capital Fund. Further explanation can be found with information relating to the Capital Fund.



FY 2016 General Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
PROPERTY TAXES							
CURRENT REAL ESTATE	26,340,000	26,216,664	25,940,000	25,940,000	26,135,823	195,823	0.8%
DELINQUENT REAL ESTATE	600,000	852,610	1,000,000	1,000,000	850,000	(150,000)	(15.0%)
PUBLIC SERVICE CORP	594,000	1,194,697	1,000,000	1,000,000	882,783	(117,217)	(11.7%)
CURRENT PERS PROP	7,916,325	8,136,421	8,300,000	8,300,000	8,200,000	(100,000)	(1.2%)
DELINQUENT PERS PROP	675,660	841,792	1,000,000	1,000,000	1,000,000	0	0.0%
MOBILE HOME	43,000	49,965	43,000	43,000	43,000	0	0.0%
PENALTIES	340,000	388,048	370,000	370,000	400,000	30,000	8.1%
INTEREST	190,000	221,380	190,000	190,000	190,000	0	0.0%
Subtotal for Category	36,698,985	37,901,578	37,843,000	37,843,000	37,701,606	(141,394)	(0.4%)
OTHER LOCAL TAXES							
LOCAL SALES TAX	3,785,144	3,811,874	3,785,144	3,785,144	3,950,000	164,856	4.4%
COMMUNICATION SALES TAX	1,214,000	1,137,573	1,214,000	1,214,000	1,200,000	(14,000)	(1.2%)
CONSUMER UTILITY TAX	701,000	707,280	703,000	703,000	703,000	0	0.0%
ELECTRIC CONSUMPTION	133,112	134,742	133,112	133,112	133,112	0	0.0%
BUSINESS LICENSE TAX	1,546,400	1,560,493	1,546,400	1,546,400	1,670,000	123,600	8.0%
CABLE TV FRANCHISE TAX	404,000	399,783	398,976	398,976	398,000	(976)	(0.2%)
BANK STOCK TAX	170,000	232,827	180,000	180,000	180,000	0	0.0%
RECORDATION TAX	385,000	330,462	350,000	350,000	350,000	0	0.0%
DEEDS OF CONVEYANCE	72,000	86,581	80,000	80,000	80,000	0	0.0%
MEALS TAX	1,851,000	1,857,472	1,851,000	1,851,000	1,900,000	49,000	2.6%
LODGING TAX	120,000	153,758	130,000	130,000	130,000	0	0.0%
Subtotal for Category	10,381,656	10,412,846	10,371,632	10,371,632	10,694,112	322,480	3.1%
PERMITS & FEES							
ANIMAL LICENSE	20,000	35,214	21,000	21,000	28,000	7,000	33.3%
DANGEROUS DOG LICENSE	100	0	0	0	60	60	100.0%
EXOTIC ANIMAL LICENSE	100	125	100	100	150	50	50.0%
LAND USE APPLICATION	1,200	2,870	3,200	3,200	3,200	0	0.0%
LAND TRANSFER FEE	700	1,314	1,000	1,000	1,000	0	0.0%
ZONING PERMITS-CONST	16,400	23,855	20,000	20,000	20,000	0	0.0%
ZONING PERMITS-BUS LIC	9,600	11,019	10,000	10,000	12,000	2,000	20.0%
SUBDIVISION PLAT FEE	3,000	3,140	3,000	3,000	3,000	0	0.0%
ZONING VAR/APPEALS	1,450	2,200	1,450	1,450	1,450	0	0.0%
SITE PLAN APPROVAL	6,500	10,200	6,500	6,500	6,500	0	0.0%
REZONING CODE AMEND	2,000	8,550	1,000	1,000	1,000	0	0.0%
CHES BAY PERMITS	0	0	0	0	0	0	0.0%
STORMWATER	0	0	0	0	0	0	0.0%
BUILDING PERMITS	218,000	235,553	220,000	220,000	270,000	50,000	22.7%
SOIL EROSION PERMITS	9,750	9,820	8,000	8,000	8,000	0	0.0%
WETLAND PERMITS	5,600	8,470	7,000	7,000	9,000	2,000	28.6%
Subtotal for Category	294,400	352,329	302,250	302,250	363,360	61,110	20.2%
FINES & FORFEITURES							
FINES	132,000	80,340	105,000	105,000	70,000	(35,000)	(33.3%)
PARKING FINES	500	285	250	250	700	450	180.0%

FY 2016 General Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
Subtotal for Category	132,500	80,625	105,250	105,250	70,700	(34,550)	(32.8%)
USE OF MONEY							
INTEREST-BANK DEPOSIT	38,000	26,037	32,000	32,000	32,000	0	0.0%
INTEREST-ASSET FORFEIT	200	140	100	100	100	0	0.0%
INTEREST-LGIP	450	130	100	100	100	0	0.0%
INTEREST-CIR CT CLERK	600	3,954	2,800	2,800	2,800	0	0.0%
RENTAL INCOME	7,650	7,725	7,800	7,800	7,800	0	0.0%
RENTAL INCOME	1,500	0	1,200	1,200	1,200	0	0.0%
HEALTH DEPT RENTAL	98,631	105,121	108,675	108,675	105,000	(3,675)	(3.4%)
Subtotal for Category	147,031	143,106	152,675	152,675	149,000	(3,675)	(2.4%)
CHARGES FOR SERVICES							
CLERKS FEES	9,000	18,467	18,000	18,000	18,000	0	0.0%
COURTHOUSE MAINT FEES	17,700	12,951	14,200	14,200	14,200	0	0.0%
CIRCUIT CT JUDGE FEES	37,920	39,528	39,800	39,800	39,800	0	0.0%
CH SECURITY FEES	61,430	48,223	54,000	54,000	60,000	6,000	11.1%
JAIL FEES	6,500	8,127	7,500	7,500	7,500	0	0.0%
NON-CONSECUTIVE JAIL TIME	0	0	0	0	0	0	0.0%
PROBATION FEES	16,000	11,620	12,000	12,000	12,000	0	0.0%
SHERIFF FEES	7,060	3,734	7,060	7,060	7,060	0	0.0%
MISC SHERIFF	0	995	500	500	500	0	0.0%
SHERIFF SPEC INVEST FEES	23,000	24,206	23,000	23,000	23,000	0	0.0%
COMM ATTY FEES	2,250	3,140	2,250	2,250	2,250	0	0.0%
ANIMAL SHELTER FEES	9,000	9,933	9,000	9,000	10,000	1,000	11.1%
LANDFILL CONTRACT	158,244	219,143	187,119	187,119	340,493	153,374	82.0%
COMM EDUCATION FEES	0	60	0	0	0	0	0.0%
RECREATION CLASS FEES	186,746	180,915	190,000	190,000	180,000	(10,000)	(5.3%)
CONCESSION OPERATIONS	2,000	0	0	0	0	0	0.0%
PARK REVENUE	62,000	57,096	62,000	62,000	62,000	0	0.0%
PARK CONCESSIONS	11,500	5,202	11,500	11,500	11,500	0	0.0%
ARK PARK CONCESSIONS	0	0	0	0	0	0	0.0%
BEACH REVENUE	0	2,466	0	0	0	0	0.0%
DAFFODIL FESTIVAL	35,000	47,032	43,735	43,735	53,400	9,665	22.1%
SALE OF DAFFODIL ITEMS	15,000	11,063	9,250	9,250	17,770	8,520	92.1%
SALE OF HISTORICAL MAT	500	288	500	500	300	(200)	(40.0%)
SALE OF TOURIST ITEMS	5,000	2,432	3,500	3,500	3,500	0	0.0%
COMMEMORATIVE SALES	5,500	5,959	5,500	5,500	5,000	(500)	(9.1%)
LIBRARY FINES	48,000	40,830	48,000	48,000	48,000	0	0.0%
SALE OF STREET MAPS	1,000	594	1,000	1,000	1,000	0	0.0%
SALE OF PUBLICATIONS	200	0	200	200	200	0	0.0%
RENTAL ASSISTANCE	0	0	0	0	0	0	0.0%
Subtotal for Category	720,550	754,006	749,614	749,614	917,473	167,859	22.4%
MISCELLANEOUS							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	51,500	35,088	50,000	50,000	36,000	(14,000)	(28.0%)

FY 2016 General Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
SALE OF VEH/EQUIPMENT	9,000	11,749	9,000	9,000	9,000	0	0.0%
SALE OF EQUIPMENT	2,500	1,124	2,500	2,500	2,500	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
OTHER INCOME	209,381	294,989	220,000	220,000	220,000	0	0.0%
OTHER INCOME-DESIGNATED	0	0	0	0	0	0	0.0%
OTHER INCOME-TOURISM	5,700	4,095	5,700	5,700	5,700	0	0.0%
OTHER INCOME-SHERIFF	3,000	1,728	3,000	3,000	3,000	0	0.0%
OTHER INCOME-HEALTH	8,307	72,742	10,184	10,184	12,715	2,531	24.9%
RETURNED CHECK FEES	3,500	3,570	4,500	4,500	4,500	0	0.0%
ARRA - ICAC	0	0	0	0	0	0	0.0%
Subtotal for Category	292,888	425,085	304,884	304,884	293,415	(11,469)	(3.8%)
RECOVERED COSTS							
SHERIFF	259,270	249,141	262,744	262,744	400,000	137,256	52.2%
JAIL	15,000	8,359	0	0	8,000	8,000	100.0%
TREASURER	86,000	104,910	75,000	75,000	100,000	25,000	33.3%
PROBATION	46,500	43,700	32,860	32,860	44,000	11,140	33.9%
SOCIAL SERVICES	0	0	0	0	0	0	0.0%
DEMOLITION	8,500	3,700	8,500	8,500	8,500	0	0.0%
Subtotal for Category	415,270	409,809	379,104	379,104	560,500	181,396	47.8%
NON-CATEGORICAL AID							
MOTOR VEHICLE CARRIER	2,000	4,748	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	21,009	30,000	30,000	30,000	0	0.0%
RECORDATION/GRANTORS	111,085	137,623	120,000	120,000	120,000	0	0.0%
RENTAL VEHICLE TAX	54,000	60,703	54,000	54,000	54,000	0	0.0%
Subtotal for Category	2,985,725	3,002,723	2,984,640	2,984,640	2,984,640	0	0.0%
STATE SHARED EXPENSES							
COMM ATTY	375,451	376,222	374,190	374,190	374,190	0	0.0%
SHERIFF	2,415,944	2,415,986	2,432,580	2,432,580	2,432,580	0	0.0%
JAIL	160,432	127,388	170,864	170,864	170,864	0	0.0%
ASSET FORFEITURE-STATE	0	1,515	0	0	0	0	0.0%
COMM REV	127,886	126,145	129,143	129,143	129,143	0	0.0%
TREASURER	131,957	131,543	131,698	131,698	131,698	0	0.0%
REGISTRAR	45,553	34,402	36,708	36,708	36,708	0	0.0%
ELEC BOARD	4,116	6,700	6,233	6,233	6,233	0	0.0%
CLERK CIR CT	267,854	282,418	271,459	271,459	271,459	0	0.0%
RESCUE SQUAD	41,000	40,149	40,000	40,000	40,000	0	0.0%
FIRE PROGRAMS	100,000	110,696	110,000	110,000	110,000	0	0.0%
Subtotal for Category	3,670,193	3,653,164	3,702,875	3,702,875	3,702,875	0	0.0%
CATEGORICAL AID							
VICTIM/WITNESS GRANT	51,172	49,924	51,172	51,172	51,172	0	0.0%
LITTER CONTROL	11,052	9,749	11,052	11,052	11,052	0	0.0%
STATE GRANT	334,165	409,347	478,848	478,848	478,848	0	0.0%
E911 FUNDS	42,627	43,238	42,627	42,627	42,627	0	0.0%

FY 2016 General Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
ASSIST TO LIBRARIES	149,815	147,540	147,540	147,540	146,034	(1,506)	(1.0%)
ABANDONED AUTO PROGRAM	0	0	0	0	0	0	0.0%
Subtotal for Category	588,831	659,797	731,239	731,239	729,733	(1,506)	(0.2%)
FEDERAL							
V-STOP PROSECUTOR GRANT	23,981	22,116	23,981	23,981	23,981	0	0.0%
RECOVERED COSTS	116,147	85,087	88,000	88,000	88,000	0	0.0%
EMER MED SERVICES	13,644	13,644	13,644	13,644	13,644	0	0.0%
FED HIGHWAY SAFETY	0	22,267	0	0	0	0	0.0%
REIMB FOR FED PRISONERS	0	0	0	0	0	0	0.0%
ASSET FORFEITURE-FEDERAL	0	10,825	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	47,000	13,165	31,405	31,405	31,405	0	0.0%
Subtotal for Category	200,772	167,105	157,030	157,030	157,030	0	0.0%
FUND BALANCE							
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE-COMMITTED	200,000	0	194,880	195,580	0	(195,580)	(100.0%)
FUND BALANCE TRANSFER	1,953,835	0	1,888,147	3,104,344	1,039,527	(2,064,817)	(66.5%)
FUND BALANCE TRANS-ASSET	143,916	0	142,031	142,031	143,500	1,469	1.0%
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	2,297,751	0	2,225,058	3,441,955	1,183,027	(2,258,928)	(65.6%)
Total for Fund	58,826,552	57,962,175	60,009,251	61,226,148	59,507,471	(1,718,677)	(2.8%)

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Board of Supervisors	84,586	98,176	13,590	16.1%
Administration	734,488	593,388	(141,100)	-19.2%
County Attorney	273,223	275,923	2,700	1.0%
Human Resources	359,254	360,075	821	0.2%
Comm of Revenue	466,120	475,969	9,849	2.1%
Real Estate Assessment	503,566	460,063	(43,503)	-8.6%
Treasurer	681,293	684,575	3,282	0.5%
Finance	419,439	430,524	11,085	2.6%
Information Tech	1,224,349	1,209,995	(14,354)	-1.2%
GIS	444,587	239,703	(204,884)	-46.1%
Purchasing	263,787	262,679	(1,108)	-0.4%
Insurance	205,384	240,145	34,761	16.9%
Housing Program	23,491	23,491	-	0.0%
Registrar	213,905	215,938	2,033	1.0%
Total General Government	5,897,472	5,570,644	(326,828)	-5.5%

Budget Comments:

The Real Estate Assessment Department completed the 2015 general reassessment, which became effective January 1, 2015, of all real property in the County. The next cycle will be completed and effective January 1, 2017.

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 \$100,000 in Recovered Costs.

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Circuit Court Judge	75,586	76,674	1,088	1.4%
General District Court	21,350	15,050	(6,300)	-29.5%
Commissioner of Accts	600	600	-	0.0%
Magistrates	1,000	1,000	-	0.0%
J & D Court	17,074	18,350	1,276	7.5%
Court Service Unit	253,340	302,460	49,120	19.4%
Colonial Group Home	225,372	205,225	(20,147)	-8.9%
Clerk of Circuit Court	447,853	448,179	326	0.1%
Victim Witness	79,747	75,478	(4,269)	-5.4%
Commonwealth Atty	699,708	705,269	5,561	0.8%
Total Judicial	1,821,630	1,848,285	26,655	1.5%

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Sheriff	5,134,750	4,987,773	(146,977)	-2.9%
Volunteer Fire & Rescue	2,031,222	2,088,112	56,890	2.8%
State Forrest Service	7,500	7,500	-	0.0%
Radio Operations & Maintenance	572,957	576,128	3,171	0.6%
Jail	2,697,250	3,107,458	410,208	15.2%
Probation & Pretrial	424,980	418,652	(6,328)	-1.5%
Building Inspections	446,719	460,374	13,655	3.1%
Environmental Programs	274,473	285,197	10,724	3.9%
Animal Control	396,394	336,799	(59,595)	-15.0%
Medical Examiner	200	200	-	0.0%
Emergency Management	202,926	192,575	(10,351)	-5.1%
Total Public Safety	12,189,371	12,460,768	271,397	2.2%

Budget Comments:

The Sheriff's budget includes 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 \$57,190 (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 as well as probation fees and other revenues will cover the cost of this program.

Public Works

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
General Engineering	329,697	322,377	(7,320)	-2.2%
Refuse Disposal	9,000	9,100	100	1.1%
Building & Grounds	1,899,251	1,807,739	(91,512)	-4.8%
Total Public Works	2,237,948	2,139,216	(98,732)	-4.4%

Budget Comments:

None.

Health and Welfare

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

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Local Health	497,782	549,617	51,835	10.4%
Mental Health	116,859	116,859	-	0.0%
Total Health & Welfare	614,641	666,476	51,835	8.4%

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Community Education	522,527	531,473	8,946	1.7%
Cable Services	45,758	21,100	(24,658)	-53.9%
Community College	13,224	13,224	-	0.0%
Total Education	581,509	565,797	(15,712)	-2.7%

Budget Comments:

Cable television franchise fees are budgeted at 5% of the gross return of the cable company. A portion of the gross return is being used for broadcasting various public meetings as well as maintaining a cable television studio through the School Division.

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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Parks & Recreation	629,411	617,637	(11,774)	-1.9%
Park Operations	453,076	453,360	284	0.1%
Daffodil Festival	53,115	71,170	18,055	34.0%
Historical Committee	60,892	-	(60,892)	-100.0%
Library	1,033,171	996,982	(36,189)	-3.5%
Total P & R, Cultural	2,229,665	2,139,149	(90,516)	-4.06%

Budget Comments:

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.

Organizational changes will move expenditures related to the Historical Committee to the Tourism Department.

The County will receive \$146,034 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 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Planning & Zoning	535,147	530,182	(4,965)	-0.9%
Economic Development	226,036	261,671	35,635	15.8%
Clean Community	21,582	21,582	-	0.0%
Tourism	138,052	155,870	17,818	12.9%
Extension Service	97,330	96,825	(505)	-0.5%
Civic Contributions	338,497	145,293	(193,204)	-57.1%
Total Community Development	1,356,644	1,211,423	(145,221)	-10.7%

Budget Comments:

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

Organizational changes will move expenditures related to the Historical Committee to the Tourism Department.

Transfers to Other Funds

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Transfer to School Fund	22,765,728	22,765,728	-	0.0%
Transfer to Social Services	1,119,252	1,213,319	94,067	8.4%
Transfer to CSA	651,000	651,000	-	0.0%
Transfer to CIP	2,156,606	1,617,022	(539,584)	-25.0%
Transfer to Debt	5,502,725	5,497,531	(5,194)	-0.1%
Transfer to Utilities	673,758	656,557	(17,201)	-2.6%
Total Transfers	32,869,069	32,401,157	(467,912)	-1.4%

Budget Comments:

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 2016 payment on this bond is approximately \$322,617. In order to keep the Utility Fund financially viable, this budget also includes \$333,940 in additional funds.

Contingency

Expenditure Summary:

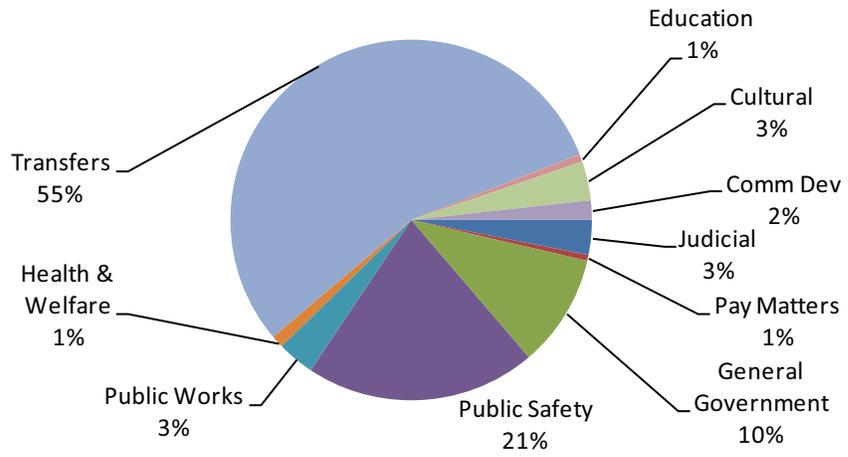
	FY 15 Adopted Budget	FY 16 Proposed Budget	Dollar Change	% Change
Contingency Fund	183,027	196,294	13,267	7.2%
Miscellaneous Pay Matters	28,275	308,262	279,987	990.2%
Total Pay Matters	211,302	504,556	293,254	138.8%

Budget Comments:

Within the County government, budgets of all departments and agencies were reduced of all minor, routine capital and any funds for contingencies. In order to respond to emergencies that may occur during the fiscal year, a contingency account was placed in the budget of the County Administration. The amount of \$196,294 will be available on a first come, first serve basis upon approval of the County Administrator.

The County Administrator has included an amount equal to a 2% pay increase for all employees. The distribution of this amount will be determined at a future time.

FY 2016 General Fund Expenditures



FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
BOARD OF SUPERVISORS							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
LEGAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	0	29	0	0	0	0	0.0%
TELECOMMUNICATION LINES	3,168	4,076	2,400	2,400	2,490	90	3.8%
LEASE/RENT OF BUILDINGS	28,692	30,950	0	0	15,000	15,000	100.0%
TRAVEL-LOCAL MEETINGS	2,500	2,538	2,500	2,500	2,500	0	0.0%
TRAINING-CONFERENCES	10,500	3,919	10,500	10,500	9,000	(1,500)	(14.3%)
DUES & MEMBERSHIP	10,992	9,970	11,000	11,000	11,000	0	0.0%
OFFICE SUPPLIES	1,000	3,058	1,500	1,500	1,500	0	0.0%
OTHER MISC EXPENSES	2,500	3,629	2,000	2,000	2,000	0	0.0%
Subtotal for Organization	114,038	112,854	84,586	84,586	98,176	13,590	16.1%

COUNTY ADMINISTRATION

SALARIES	467,852	433,792	522,732	522,732	422,501	(100,231)	(19.2%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	1,000	0	200	200	200	0	0.0%
FICA	33,092	30,811	37,781	37,781	30,113	(7,668)	(20.3%)
VRS	55,721	48,945	59,039	59,039	47,700	(11,339)	(19.2%)
HMP	39,939	28,927	65,013	65,013	50,397	(14,616)	(22.5%)
GROUP LIFE	5,567	4,890	6,903	6,903	5,028	(1,875)	(27.2%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	596	406	575	575	465	(110)	(19.1%)
OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	563	1,000	1,000	700	(300)	(30.0%)
PRINTING	8,000	2,774	9,000	9,000	7,000	(2,000)	(22.2%)
ADVERTISING	4,000	4,057	4,500	4,500	4,500	0	0.0%
POSTAGE	50	0	50	50	20	(30)	(60.0%)
TELEPHONE	240	882	1,260	1,260	264	(996)	(79.0%)
TRAVEL-MILEAGE	2,000	1,521	2,500	2,500	3,000	500	20.0%
TRAINING	11,000	9,713	14,060	14,060	13,000	(1,060)	(7.5%)
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	4,000	4,466	6,375	6,375	5,500	(875)	(13.7%)
RECORDING FEES	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	2,500	1,748	2,500	2,500	2,000	(500)	(20.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	0	1,473	1,000	1,000	1,000	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	636,557	574,967	734,488	734,488	593,388	(141,100)	(19.2%)

COUNTY ATTORNEY

SALARIES	178,855	185,123	185,123	185,123	185,123	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	13,059	13,043	13,349	13,349	13,442	93	0.7%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
VRS	21,302	22,048	20,900	20,900	20,900	0	0.0%
HMP	29,486	29,487	30,878	30,878	34,762	3,884	12.6%
GROUP LIFE	2,128	2,203	2,444	2,444	2,203	(241)	(9.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	165	112	189	189	189	0	0.0%
LEGAL SERVICES	3,000	2,261	3,000	3,000	3,000	0	0.0%
MAINT SVC CONTRACT	1,000	855	1,000	1,000	900	(100)	(10.0%)
POSTAGE	40	0	40	40	40	0	0.0%
TELEPHONE	240	412	300	300	264	(36)	(12.0%)
TRAINING	5,000	2,106	5,000	5,000	5,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	4,000	3,771	4,000	4,000	4,000	0	0.0%
DUES & MEMBERSHIP	1,000	860	1,000	1,000	900	(100)	(10.0%)
OFFICE SUPPLIES	1,500	990	1,500	1,500	1,000	(500)	(33.3%)
BOOKS & SUBSCRIPTIONS	4,500	4,034	4,500	4,500	4,200	(300)	(6.7%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	265,275	267,306	273,223	273,223	275,923	2,700	1.0%

HUMAN RESOURCES

SALARIES	209,944	217,068	207,365	207,365	207,365	0	0.0%
PART TIME WAGES	15,173	14,001	17,672	17,672	17,672	0	0.0%
SALARIES-OVERTIME	3,000	2,494	1,500	1,500	1,500	0	0.0%
FICA	16,896	17,081	17,330	17,330	17,330	0	0.0%
VRS	25,004	24,399	23,412	23,412	23,412	0	0.0%
HMP	19,073	19,431	19,293	19,293	19,503	210	1.1%
GROUP LIFE	2,498	2,521	2,737	2,737	2,468	(269)	(9.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	287	195	249	249	249	0	0.0%
PRE-EMPLOYMENT PHYSICALS	1,800	1,649	1,800	1,800	1,800	0	0.0%
OTHER CONTRACTED SERVICES	34,453	31,122	32,492	32,492	33,468	976	3.0%
MAINT SVC CONTRACT	500	322	400	400	350	(50)	(12.5%)
PRINTING	0	0	150	150	0	(150)	(100.0%)
ADVERTISING	5,500	5,206	5,500	5,500	5,500	0	0.0%
TELEPHONE	535	520	300	300	264	(36)	(12.0%)
TRAINING	3,090	2,415	4,290	4,290	4,290	0	0.0%
DUES & MEMBERSHIP	2,045	1,825	1,813	1,813	1,631	(182)	(10.0%)
EMPLOYEE RECOGNITION	13,475	13,016	15,188	15,188	15,585	397	2.6%
OFFICE SUPPLIES	1,750	1,670	1,250	1,250	1,250	0	0.0%
BOOKS & SUBSCRIPTIONS	1,400	1,383	1,513	1,513	1,438	(75)	(5.0%)
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTHER EXP-DONATIONS	5,000	4,490	5,000	5,000	5,000	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	361,423	360,807	359,254	359,254	360,075	821	0.2%

COMM OF REVENUE

SALARIES	62,168	58,908	52,772	53,656	52,772	(884)	(1.6%)
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FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
SALARIES-STATE	265,107	244,664	272,873	272,873	282,123	9,250	3.4%
PART TIME WAGES	0	4,069	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	1,150	161	1,000	1,000	1,000	0	0.0%
FICA	24,651	22,375	24,988	25,056	25,696	640	2.6%
VRS	38,978	35,486	36,765	36,765	37,810	1,045	2.8%
HMP	54,976	38,719	46,164	46,164	46,625	461	1.0%
GROUP LIFE	3,895	3,576	4,299	4,299	3,985	(314)	(7.3%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	419	285	359	359	369	10	2.8%
PROGRAMMING SERVICES	6,800	6,211	7,700	7,700	6,700	(1,000)	(13.0%)
OTHER CONTRACTED SERVICES	1,500	819	1,000	1,000	1,400	400	40.0%
REPAIR & MAINTENANCE	400	305	400	400	300	(100)	(25.0%)
MAINT SVC CONTRACT	1,800	1,423	1,800	1,800	1,600	(200)	(11.1%)
ADVERTISING	400	135	400	400	425	25	6.3%
POSTAGE	6,800	6,358	6,500	6,500	6,500	0	0.0%
TELEPHONE	240	828	300	300	264	(36)	(12.0%)
TRAINING	3,450	1,292	3,500	3,500	3,000	(500)	(14.3%)
DUES & MEMBERSHIP	550	544	525	525	525	0	0.0%
OFFICE SUPPLIES	5,000	4,920	4,775	4,775	4,875	100	2.1%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	478,284	431,076	466,120	467,071	475,969	8,898	1.9%

REAL ESTATE ASSESSMENT

SALARIES	274,277	279,306	285,849	285,849	283,263	(2,586)	(0.9%)
PART TIME WAGES	20,584	12,491	26,112	26,112	16,673	(9,439)	(36.1%)
SALARIES-OVERTIME	2,000	253	7,000	7,000	2,000	(5,000)	(71.4%)
FICA	22,467	20,745	24,401	24,401	23,098	(1,303)	(5.3%)
VRS	32,666	33,271	32,272	32,272	31,980	(292)	(0.9%)
HMP	34,970	43,330	48,281	48,281	54,394	6,113	12.7%
GROUP LIFE	3,264	3,325	3,773	3,773	3,371	(402)	(10.7%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	7,800	0	0	0	0	0.0%
WORKERS COMPENSATION	3,872	2,637	3,988	3,988	2,984	(1,004)	(25.2%)
PROGRAMMING SERVICES	24,360	13,141	5,000	5,000	5,000	0	0.0%
PROFESSIONAL SERVICES	15,000	15,000	0	0	0	0	0.0%
BOARD OF EQUALIZATION	3,000	0	16,000	16,000	3,000	(13,000)	(81.3%)
OTHER CONTRACTED SERVICES	0	0	11,200	11,200	11,200	0	0.0%
MAINT SVC CONTRACT	1,250	2,144	2,800	2,800	2,100	(700)	(25.0%)
ADVERTISING	0	0	500	500	0	(500)	(100.0%)
POSTAGE	3,000	1,357	19,000	19,000	200	(18,800)	(98.9%)
TELEPHONE	2,115	3,685	2,940	2,940	2,200	(740)	(25.2%)
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	8,000	5,142	8,000	8,000	10,000	2,000	25.0%
DUES & MEMBERSHIP	1,500	2,019	1,600	1,600	2,600	1,000	62.5%
OFFICE SUPPLIES	2,350	3,506	3,350	3,350	3,000	(350)	(10.4%)

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
AUTOMOTIVE SUPPLIES	4,500	865	1,500	1,500	3,000	1,500	100.0%
CAPITAL OUTLAY NEW	3,000	675	0	0	0	0	0.0%
Subtotal for Organization	462,175	450,691	503,566	503,566	460,063	(43,503)	(8.6%)

TREASURER

SALARIES	60,466	35,164	52,620	53,593	52,620	(973)	(1.8%)
SALARIES-STATE	314,084	323,816	324,024	324,909	324,024	(885)	(0.3%)
PART TIME WAGES	0	311	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	750	316	750	750	750	0	0.0%
FICA	27,578	25,570	28,871	29,013	28,871	(142)	(0.5%)
VRS	44,608	42,389	42,523	42,523	42,523	0	0.0%
HMP	51,408	54,159	65,541	65,541	70,727	5,186	7.9%
GROUP LIFE	4,457	4,272	4,972	4,972	4,482	(490)	(9.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	469	319	415	415	415	0	0.0%
LEGAL SERVICES	2,500	158	2,500	2,500	2,500	0	0.0%
PROGRAMMING SERVICES	0	0	0	0	0	0	0.0%
REPAIR & MAINTENANCE	75	110	110	110	110	0	0.0%
MAINT SVC CONTRACT	2,026	1,631	1,631	1,631	1,631	0	0.0%
PRINTING	22,960	17,995	19,200	19,200	19,200	0	0.0%
ADVERTISING	0	0	0	0	0	0	0.0%
PURCHASE SERVICES/GOVMT	88,006	81,726	76,771	76,771	76,771	0	0.0%
POSTAGE	58,250	56,401	53,525	53,525	53,525	0	0.0%
TELEPHONE	240	1,152	300	300	264	(36)	(12.0%)
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	3,950	2,818	4,190	4,190	3,363	(827)	(19.7%)
DUES & MEMBERSHIP	885	935	1,050	1,050	1,170	120	11.4%
OFFICE SUPPLIES	2,225	1,610	1,750	1,750	1,479	(271)	(15.5%)
BOOKS & SUBSCRIPTIONS	150	152	150	150	150	0	0.0%
CAPITAL OUTLAY NEW	400	393	400	400	0	(400)	(100.0%)
Subtotal for Organization	685,487	651,397	681,293	683,293	684,575	1,282	0.2%

FINANCE

SALARIES	240,611	233,887	259,502	259,502	260,442	940	0.4%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	200	178	200	200	200	0	0.0%
FICA	19,104	17,150	19,867	19,867	19,939	72	0.4%
VRS	31,516	28,308	29,298	29,298	29,404	106	0.4%
HMP	28,147	19,888	17,993	17,993	24,663	6,670	37.1%
GROUP LIFE	3,148	2,989	3,425	3,425	3,099	(326)	(9.5%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	325	221	286	286	287	1	0.3%
LEGAL SERVICES	1,000	12,555	0	0	0	0	0.0%
PROFESSIONAL SERVICES	89,180	72,595	72,742	72,742	75,943	3,201	4.4%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
OTHER CONTRACTED SERVICES	0	7,047	0	0	0	0	0.0%
MAINT SVC CONTRACT	4,901	4,576	4,943	4,943	4,943	0	0.0%
PRINTING	1,040	885	1,010	1,010	1,010	0	0.0%
POSTAGE	50	41	50	50	50	0	0.0%
TELEPHONE	740	1,353	780	780	744	(36)	(4.6%)
TRAINING	3,800	1,492	4,215	4,215	4,500	285	6.8%
DUES & MEMBERSHIP	1,108	1,328	1,328	1,328	2,000	672	50.6%
OFFICE SUPPLIES	3,500	3,179	3,500	3,500	3,000	(500)	(14.3%)
BOOKS & SUBSCRIPTIONS	300	31	300	300	300	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	428,670	407,705	419,439	419,439	430,524	11,085	2.6%

INFORMATION TECHNOLOGY

SALARIES	487,759	442,620	442,825	442,825	452,193	9,368	2.1%
PART TIME WAGES	0	4,235	0	0	0	0	0.0%
SALARIES-OVERTIME	0	379	0	0	0	0	0.0%
FICA	36,773	31,651	33,876	33,876	34,593	717	2.1%
VRS	58,092	52,741	49,995	49,995	51,053	1,058	2.1%
HMP	78,896	67,373	71,280	71,280	65,567	(5,713)	(8.0%)
GROUP LIFE	5,804	5,270	5,845	5,845	5,381	(464)	(7.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	1,020	695	1,007	1,007	1,039	32	3.2%
PROFESSIONAL SERVICES	2,000	2,049	67,729	67,729	67,729	0	0.0%
COMPUTER LICENSES	50,000	18,198	15,000	15,000	138,000	123,000	820.0%
REPAIR & MAINTENANCE	300	(14)	300	300	300	0	0.0%
MAINT SVC CONTRACT	180,000	213,705	250,000	250,000	291,000	41,000	16.4%
PRINTING	0	0	0	0	0	0	0.0%
POSTAGE	300	136	300	300	300	0	0.0%
TELEPHONE	605	4,652	27,040	27,040	5,000	(22,040)	(81.5%)
TELECOMMUNICATION LINES	73,396	87,168	62,960	62,960	81,200	18,240	29.0%
TRAINING	8,000	5,937	8,000	8,000	10,000	2,000	25.0%
DUES & MEMBERSHIP	640	85	640	640	640	0	0.0%
OFFICE SUPPLIES	2,500	3,015	2,500	2,500	2,500	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	315	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	500	20	500	500	500	0	0.0%
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	137,952	137,900	137,952	137,952	0	(137,952)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	600	600	0	(600)	(100.0%)
COMMUNICATIONS EQUIPMT	0	(49)	0	0	0	0	0.0%
NETWORK EQUIPMENT	65,748	79,617	43,000	43,000	0	(43,000)	(100.0%)
EDP EQUIPMENT	2,000	4,054	2,000	2,000	2,000	0	0.0%
Subtotal for Organization	1,193,285	1,161,750	1,224,349	1,224,349	1,209,995	(14,354)	(1.2%)

GIS

SALARIES	135,727	134,987	135,727	135,727	98,072	(37,655)	(27.7%)
PART TIME WAGES	22,302	22,547	22,302	22,302	22,302	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
FICA	11,468	11,164	12,089	12,089	9,209	(2,880)	(23.8%)
VRS	16,165	15,791	15,324	15,324	11,072	(4,252)	(27.7%)
HMP	23,261	22,240	24,424	24,424	18,264	(6,160)	(25.2%)
GROUP LIFE	1,615	1,578	1,792	1,792	1,167	(625)	(34.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	195	133	174	174	132	(42)	(24.1%)
OTHER CONTRACTED SERVICES	70,510	60,572	79,270	79,270	12,000	(67,270)	(84.9%)
COMPUTER LICENSES	0	35,000	0	0	0	0	0.0%
MAINT SVC CONTRACT	47,000	6,903	47,900	47,900	47,900	0	0.0%
PRINTING	11,500	0	11,500	11,500	11,500	0	0.0%
POSTAGE	300	0	300	300	300	0	0.0%
TELEPHONE	240	784	0	0	0	0	0.0%
TRAINING	8,400	6,027	8,400	8,400	6,400	(2,000)	(23.8%)
DUES & MEMBERSHIP	60	30	60	60	60	0	0.0%
OFFICE SUPPLIES	525	300	525	525	525	0	0.0%
AUTOMOTIVE SUPPLIES	600	268	600	600	600	0	0.0%
BOOKS & SUBSCRIPTIONS	200	6	200	200	200	0	0.0%
OTHER EXPENSES-GRANTS	0	0	84,000	84,000	0	(84,000)	(100.0%)
EDP EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	350,068	318,330	444,587	444,587	239,703	(204,884)	(46.1%)

PURCHASING

SALARIES	145,017	145,018	145,018	145,018	156,687	11,669	8.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	10,975	10,470	11,094	11,094	11,987	893	8.0%
VRS	17,271	17,272	16,373	16,373	17,690	1,317	8.0%
HMP	27,488	27,487	28,863	28,863	29,349	486	1.7%
GROUP LIFE	1,725	1,726	1,914	1,914	1,865	(49)	(2.6%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	187	127	160	160	172	12	7.5%
LEGAL SERVICES	0	0	0	0	0	0	0.0%
PROFESSIONAL SERVICES	1,000	400	1,000	1,000	1,000	0	0.0%
REPAIR & MAINTENANCE	300	96	300	300	300	0	0.0%
MAINT SVC CONTRACT	5,730	3,089	5,630	5,630	5,530	(100)	(1.8%)
PRINTING	1,000	0	1,000	1,000	1,000	0	0.0%
ADVERTISING	500	425	600	600	600	0	0.0%
POSTAGE	31,833	23,250	30,403	30,403	15,803	(14,600)	(48.0%)
TELEPHONE	240	201	0	0	10	10	100.0%
LEASE/RENT OF EQUIPMENT	9,918	9,791	9,918	9,918	9,918	0	0.0%
TRAINING	4,210	1,523	4,925	4,925	4,150	(775)	(15.7%)
DUES & MEMBERSHIP	435	450	450	450	465	15	3.3%
OFFICE SUPPLIES	3,900	3,002	3,900	3,900	3,900	0	0.0%
BOOKS & SUBSCRIPTIONS	955	847	939	939	953	14	1.5%
OTHER OPERATING SUPPLIES	0	(218)	0	0	0	0	0.0%
INVENTORY SUPPLIES	1,000	(39)	1,000	1,000	1,000	0	0.0%
COPY SUPPLIES	300	203	300	300	300	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	263,984	245,120	263,787	263,787	262,679	(1,108)	(0.4%)

INSURANCE

LINE OF DUTY COVERAGE	77,512	74,772	74,772	74,772	78,345	3,573	4.8%
VEHICLE INSURANCE	61,353	56,210	57,896	57,896	70,000	12,104	20.9%
SURETY BOND PAYMENTS	250	250	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,650	4,500	4,550	4,550	4,550	0	0.0%
GENERAL LIABILITY INSUR	26,574	26,125	26,908	26,908	27,000	92	0.3%
PROPERTY INSURANCE	34,800	39,813	41,008	41,008	60,000	18,992	46.3%
Subtotal for Organization	205,139	201,670	205,384	205,384	240,145	34,761	16.9%

HOUSING PROGRAM

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

REGISTRAR

SALARIES	31,569	32,147	32,200	32,200	32,200	0	0.0%
SALARIES-STATE	50,375	51,760	51,886	51,886	51,886	0	0.0%
PART TIME WAGES	17,061	15,652	17,066	17,516	17,066	(450)	(2.6%)
SALARIES-ELECT OFFIC	27,000	25,538	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	4,000	1,619	4,000	4,000	4,000	0	0.0%
BOARD MEMBER SALARIES	8,018	8,066	8,258	8,258	8,259	1	0.0%
FICA	8,313	7,807	8,676	8,710	8,676	(34)	(0.4%)
VRS	9,760	9,746	9,493	9,493	9,493	0	0.0%
HMP	11,011	11,011	11,562	11,562	11,803	241	2.1%
GROUP LIFE	975	982	1,110	1,110	1,001	(109)	(9.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	176	120	154	154	154	0	0.0%
MAINT SVC CONTRACT	1,000	836	1,000	1,000	900	(100)	(10.0%)
ADVERTISING	700	696	700	700	700	0	0.0%
POSTAGE	3,000	2,067	3,000	3,000	3,000	0	0.0%
TELEPHONE	240	554	300	300	300	0	0.0%
LEASE/RENT OF BUILDINGS	2,500	2,420	2,500	2,500	2,500	0	0.0%
TRAINING	6,500	4,969	6,500	6,500	5,000	(1,500)	(23.1%)
DUES & MEMBERSHIP	500	411	500	500	500	0	0.0%
OFFICE SUPPLIES	3,000	896	3,000	3,000	1,500	(1,500)	(50.0%)
ELECTION SUPPLIES	25,000	24,209	25,000	25,000	30,000	5,000	20.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	210,698	201,504	213,905	214,389	215,938	1,549	0.7%

TRANSFERS OUT

TRANSFERS OUT	32,364,625	30,945,812	32,869,069	33,535,966	32,401,157	(1,134,809)	(3.4%)
Subtotal for Organization	32,364,625	30,945,812	32,869,069	33,535,966	32,401,157	(1,134,809)	(3.4%)

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
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CIRCUIT COURT JUDGE

SALARIES	43,136	43,136	43,136	43,136	43,136	0	0.0%
SALARIES-OTHER	11,500	2,150	11,500	11,500	11,500	0	0.0%
FICA	3,300	2,880	3,300	3,300	3,300	0	0.0%
VRS	5,137	5,137	4,870	4,870	4,870	0	0.0%
HMP	6,823	6,823	7,164	7,164	7,368	204	2.8%
GROUP LIFE	513	513	569	569	513	(56)	(9.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	56	38	47	47	47	0	0.0%
REPAIR & MAINTENANCE	100	92	100	100	100	0	0.0%
PRINTING	255	130	250	320	250	(70)	(21.9%)
POSTAGE	300	311	300	300	500	200	66.7%
TELEPHONE	(365)	650	600	330	240	(90)	(27.3%)
TRAINING	50	0	50	50	50	0	0.0%
DUES & MEMBERSHIP	200	0	200	200	300	100	50.0%
OFFICE SUPPLIES	1,000	532	1,000	1,200	1,000	(200)	(16.7%)
BOOKS & SUBSCRIPTIONS	3,100	2,737	2,500	2,500	3,500	1,000	40.0%
OTHER MISC EXPENSES	0	1,212	0	0	0	0	0.0%
Subtotal for Organization	75,105	66,342	75,586	75,586	76,674	1,088	1.4%

GENERAL DIST COURT

LEGAL SERVICES	11,500	901	7,000	7,000	2,000	(5,000)	(71.4%)
MAINT SVC CONTRACT	1,000	209	1,000	1,000	300	(700)	(70.0%)
POSTAGE	1,500	642	1,500	1,500	1,000	(500)	(33.3%)
TELEPHONE	240	1,682	600	600	1,000	400	66.7%
TRAINING	2,000	739	2,000	2,000	0	(2,000)	(100.0%)
DUES & MEMBERSHIP	250	230	250	250	250	0	0.0%
OFFICE SUPPLIES	7,000	5,802	4,500	4,500	6,000	1,500	33.3%
BOOKS & SUBSCRIPTIONS	4,500	3,722	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	27,990	13,928	21,350	21,350	15,050	(6,300)	(29.5%)

COMM OF ACCTS

OTHER OPERATING SUPPLIES	600	505	600	600	600	0	0.0%
Subtotal for Organization	600	505	600	600	600	0	0.0%

MAGISTRATE

MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
POSTAGE	100	40	100	100	100	0	0.0%
TRAVEL-MILEAGE	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	50	0	50	50	50	0	0.0%
OFFICE SUPPLIES	850	902	850	850	850	0	0.0%
Subtotal for Organization	1,000	942	1,000	1,000	1,000	0	0.0%

J & D COURT

LEGAL SERVICES	0	0	0	0	1,500	1,500	100.0%
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FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
MAINT SVC CONTRACT	2,523	2,575	2,500	2,411	2,500	90	3.7%
DRY CLEANING/LAUNDRY	100	76	100	100	100	0	0.0%
POSTAGE	0	0	0	0	0	0	0.0%
TELEPHONE	240	5,250	3,924	3,924	3,950	26	0.7%
LEASE/RENT OF EQUIPMENT	2,900	2,875	3,000	3,000	3,000	0	0.0%
TRAINING	220	0	400	400	0	(400)	(100.0%)
DUES & MEMBERSHIP	200	265	400	490	500	11	2.1%
OFFICE SUPPLIES	4,000	3,928	4,000	4,000	4,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,758	2,758	2,750	2,750	2,800	50	1.8%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	12,940	17,727	17,074	17,074	18,350	1,276	7.5%

COURT SERVICE UNIT

JUVENILE DETENTION	263,240	318,040	240,000	240,000	289,000	49,000	20.4%
GROUP HOME	0	0	0	0	0	0	0.0%
POSTAGE	60	56	60	60	60	0	0.0%
TELEPHONE	240	1,741	300	300	1,400	1,100	366.7%
LEASE/RENT OF BUILDINGS	12,000	8,581	12,480	12,480	10,500	(1,980)	(15.9%)
OFFICE SUPPLIES	500	493	500	500	500	0	0.0%
FURNITURE/FIXTURES-NEW	1,200	1,149	0	0	1,000	1,000	100.0%
Subtotal for Organization	277,240	330,059	253,340	253,340	302,460	49,120	19.4%

JUVENILE GROUP HOME

ADMINISTRATIVE SERVICES	1,360	1,360	1,766	1,766	1,661	(105)	(5.9%)
PSYCHOLOGICAL SERVICES	11,391	11,391	14,547	14,547	17,447	2,900	19.9%
GROUP HOME	0	0	0	0	0	0	0.0%
CROSSROADS	137,912	137,912	140,240	140,240	117,929	(22,311)	(15.9%)
PROJECT INSIGHT	0	0	0	0	0	0	0.0%
COMMUNITY SUPERVISION	61,931	61,931	66,519	66,519	67,924	1,405	2.1%
TELEPHONE	2,000	677	2,300	2,300	264	(2,036)	(88.5%)
Subtotal for Organization	214,594	213,271	225,372	225,372	205,225	(20,147)	(8.9%)

CLERK OF CIRCUIT COURT

SALARIES	35,398	29,534	29,534	29,534	29,534	0	0.0%
SALARIES-STATE	277,054	288,362	290,381	290,381	292,718	2,337	0.8%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	168	500	500	500	0	0.0%
FICA	23,217	22,828	24,512	24,512	24,691	179	0.7%
VRS	37,213	37,213	36,118	36,118	36,382	264	0.7%
HMP	37,840	37,839	39,733	39,733	40,164	431	1.1%
GROUP LIFE	3,719	3,749	4,223	4,223	3,835	(388)	(9.2%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	395	269	352	352	355	3	0.9%
AUDITING SERVICES	2,500	3,153	2,500	2,500	2,500	0	0.0%
PROFESSIONAL SERVICES	5,000	1,461	5,000	5,000	4,000	(1,000)	(20.0%)

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
REPAIR & MAINTENANCE	200	0	200	200	200	0	0.0%
MAINT SVC CONTRACT	1,000	811	1,000	1,000	1,000	0	0.0%
PRINTING	700	0	500	500	500	0	0.0%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
POSTAGE	3,000	3,563	3,500	3,500	3,500	0	0.0%
TELEPHONE	240	1,320	600	600	600	0	0.0%
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	1,000	0	1,000	1,000	0	(1,000)	(100.0%)
DUES & MEMBERSHIP	500	470	500	500	500	0	0.0%
OFFICE SUPPLIES	7,000	6,643	7,000	7,000	7,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	0	200	200	200	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	17,400	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	500	500	0	(500)	(100.0%)
Subtotal for Organization	436,176	454,782	447,853	447,853	448,179	326	0.1%

VICTIM WITNESS

SALARIES-STATE	39,157	34,158	38,000	38,000	38,000	0	0.0%
PART TIME WAGES	1,224	0	0	0	0	0	0.0%
SALARIES-OTHER	15,319	22,013	16,546	16,546	15,319	(1,227)	(7.4%)
SALARIES-OVERTIME	0	191	0	0	0	0	0.0%
FICA	4,055	2,375	4,173	4,173	4,079	(94)	(2.3%)
VRS	4,664	3,806	4,290	4,290	4,290	0	0.0%
HMP	0	6,901	10,870	10,870	11,001	131	1.2%
GROUP LIFE	466	380	502	502	452	(50)	(10.0%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	48	33	55	55	53	(2)	(3.6%)
TELEPHONE	740	186	720	720	100	(620)	(86.1%)
TRAINING	2,352	704	1,596	1,596	567	(1,029)	(64.5%)
OFFICE SUPPLIES	3,392	1,769	2,995	2,995	1,000	(1,995)	(66.6%)
OTHER EXP-DONATIONS	0	0	0	0	0	0	0.0%
OTHER EXPENSES-GRANTS	0	2,398	0	0	617	617	100.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	71,417	74,913	79,747	79,747	75,478	(4,269)	(5.4%)

COMM ATTORNEY

SALARIES	8,865	0	0	0	0	0	0.0%
SALARIES-STATE	426,889	439,061	439,362	439,362	441,362	2,000	0.5%
PART TIME WAGES	30,597	0	30,004	30,004	30,004	0	0.0%
PART TIME WAGES-STATE	0	30,331	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	34,590	33,992	35,481	35,481	35,726	245	0.7%
VRS	51,898	51,526	49,604	49,604	49,830	226	0.5%
HMP	56,874	56,873	59,718	59,718	54,074	(5,644)	(9.5%)
GROUP LIFE	5,185	5,185	5,800	5,800	5,252	(548)	(9.4%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
UNEMPLOYMENT INSURANCE	0	5,640	0	0	0	0	0.0%
WORKERS COMPENSATION	412	281	469	469	471	2	0.4%
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,500	1,119	1,500	1,500	1,500	0	0.0%
POSTAGE	450	476	550	550	550	0	0.0%
TELEPHONE	240	1,309	300	300	300	0	0.0%
TRAINING	6,000	4,331	3,700	3,700	3,700	0	0.0%
DUES & MEMBERSHIP	2,800	2,445	2,500	2,500	2,500	0	0.0%
OFFICE SUPPLIES	3,800	2,996	4,700	4,700	4,200	(500)	(10.6%)
BOOKS & SUBSCRIPTIONS	3,000	3,416	4,600	4,600	4,100	(500)	(10.9%)
ASSET FORF-FED	24,896	85	24,916	24,916	35,600	10,684	42.9%
ASSET FORF-STATE	37,603	1,057	36,504	36,504	36,100	(404)	(1.1%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	695,599	640,124	699,708	699,708	705,269	5,561	0.8%

SHERIFF

SALARIES	1,278,081	1,242,939	1,303,434	1,303,434	1,269,264	(34,170)	(2.6%)
SALARIES-STATE	1,524,466	1,582,054	1,590,201	1,590,201	1,595,606	5,405	0.3%
PART TIME WAGES	43,309	25,440	40,909	40,909	57,620	16,711	40.8%
PART TIME WAGES-STATE	43,451	49,224	45,735	45,735	30,950	(14,785)	(32.3%)
SALARIES-OTHER	0	22,068	0	35,000	35,000	0	0.0%
SALARIES-EXTRA DUTY	53,200	35,982	53,200	53,200	53,200	0	0.0%
SALARIES-US MARSHALLS	15,000	0	0	0	0	0	0.0%
SALARIES-OVERTIME	85,960	193,938	85,960	85,960	85,960	0	0.0%
SALARIES-OVERTIME-GRANTS	0	0	35,000	0	0	0	0.0%
SALARIES-OVERTIME-GRANTS	0	15,788	0	0	0	0	0.0%
EDUCATION SUPPLEMENT	20,484	22,144	22,288	22,288	23,419	1,131	5.1%
SPECIAL DUTY ALLOCATION	10,800	13,115	13,200	13,200	12,000	(1,200)	(9.1%)
FICA	231,240	229,609	234,012	234,012	239,293	5,281	2.3%
VRS	335,437	330,884	327,761	327,761	326,233	(1,528)	(0.5%)
HMP	417,853	425,038	506,303	506,303	482,703	(23,600)	(4.7%)
GROUP LIFE	33,351	33,734	38,490	38,490	34,371	(4,119)	(10.7%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	513	0	0	0	0	0.0%
WORKERS COMPENSATION	65,438	44,563	64,082	64,082	62,768	(1,314)	(2.1%)
MEDICAL SERVICES	6,550	6,770	5,700	5,700	5,700	0	0.0%
COMPUTER LICENSES	0	0	15,250	15,250	0	(15,250)	(100.0%)
REPAIR & MAINTENANCE	6,900	1,592	900	900	900	0	0.0%
REPAIR & MAINTAIN/AUTO	129,560	107,625	136,560	136,560	136,560	0	0.0%
MAINT SVC CONTRACT	72,224	75,679	80,724	80,724	82,500	1,776	2.2%
POSTAGE	4,000	905	1,000	1,000	1,000	0	0.0%
TELEPHONE	15,840	15,445	15,240	15,240	15,240	0	0.0%
TELECOMMUNICATION LINES	7,000	6,714	7,000	7,000	7,000	0	0.0%
TELECOMMUNICATIONS	0	0	20,000	20,000	20,000	0	0.0%
LEASE/RENT OF BUILDINGS	1,200	1,200	1,200	1,200	1,200	0	0.0%
TRAINING	51,000	50,126	53,384	53,384	53,820	436	0.8%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
DUES & MEMBERSHIP	7,110	7,559	7,110	7,110	7,600	490	6.9%
SUSPENSE EXPENSE	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	16,500	16,945	17,000	17,000	15,000	(2,000)	(11.8%)
AUTOMOTIVE SUPPLIES	192,670	192,001	202,170	202,170	136,240	(65,930)	(32.6%)
POLICE SUPPLIES	29,000	26,372	29,000	29,000	28,000	(1,000)	(3.4%)
UNIFORMS	58,076	63,386	35,826	35,826	35,826	0	0.0%
ANIMAL SUPPLIES	0	0	0	0	2,000	2,000	100.0%
DARE SUPPLIES	12,000	12,011	12,000	13,800	12,000	(1,800)	(13.0%)
OTHER MISC EXPENSES	0	(3,876)	0	0	0	0	0.0%
ASSET FORF-FED	39,568	11,558	39,624	39,624	28,100	(11,524)	(29.1%)
ASSET FORF-STATE	41,849	0	40,987	40,987	43,700	2,713	6.6%
OTHER EXP-DONATIONS	10,000	1,700	10,000	10,700	1,000	(9,700)	(90.7%)
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	4,500	4,349	4,500	4,500	5,500	1,000	22.2%
CAPITAL OUTLAY NEW	38,500	40,463	35,500	35,500	40,500	5,000	14.1%
CAPITAL-GRANT A	0	1,071	0	0	0	0	0.0%
CAPITAL-GRANT B	0	13,144	0	0	0	0	0.0%
CAPITAL-GRANT C	0	640	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,500	725	3,500	3,500	0	(3,500)	(100.0%)
COMMUNICATIONS EQUIPMT	19,400	20,308	0	0	0	0	0.0%
Subtotal for Organization	4,925,017	4,941,445	5,134,750	5,137,250	4,987,773	(149,477)	(2.9%)

FIRE AND RESCUE

ABINGDON CONTRIBUTION	885,412	885,412	911,974	911,974	918,889	6,915	0.8%
ABINGDON STATE GRANT	70,500	75,423	75,000	75,000	75,000	0	0.0%
GLOU CONTRIBUTION	936,200	936,200	965,550	965,550	1,015,525	49,975	5.2%
GLOU STATE GRANT	70,500	75,423	75,000	75,000	75,000	0	0.0%
PEN EMS COUNCIL	3,846	3,686	3,698	3,698	3,698	0	0.0%
Subtotal for Organization	1,966,458	1,976,143	2,031,222	2,031,222	2,088,112	56,890	2.8%

STATE FOREST SERVICE

CONTRIBUTIONS	8,039	7,427	7,500	7,500	7,500	0	0.0%
Subtotal for Organization	8,039	7,427	7,500	7,500	7,500	0	0.0%

RADIO O&M

OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0.0%
REPAIR & MAINTENANCE	23,183	11,092	10,000	10,000	7,500	(2,500)	(25.0%)
MAINT SVC CONTRACT	430,493	408,347	451,805	451,805	470,931	19,126	4.2%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	18,000	16,442	18,000	18,000	18,000	0	0.0%
PROPANE FUEL	4,000	996	5,769	5,769	2,285	(3,484)	(60.4%)
TELEPHONE	25,340	25,386	25,383	25,383	25,412	29	0.1%
PMTS TO YORK COUNTY	47,000	41,924	47,000	47,000	47,000	0	0.0%
CAPITAL OUTLAY NEW	15,000	10,110	15,000	15,000	5,000	(10,000)	(66.7%)
Subtotal for Organization	563,016	514,298	572,957	572,957	576,128	3,171	0.6%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
JAIL							
SALARIES	96,199	96,199	96,199	96,199	96,199	0	0.0%
SALARIES-STATE	1,483,536	1,471,468	1,470,855	1,471,703	1,432,150	(39,553)	(2.7%)
PART TIME WAGES	13,995	32,577	43,177	43,602	43,177	(425)	(1.0%)
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	45,000	71,996	45,000	45,000	45,000	0	0.0%
EDUCATION SUPPLEMENT	0	0	0	0	0	0	0.0%
FICA	118,883	121,064	126,625	126,722	123,664	(3,058)	(2.4%)
VRS	188,933	184,098	176,920	176,920	172,551	(4,369)	(2.5%)
HMP	237,692	238,397	261,140	261,140	268,522	7,382	2.8%
GROUP LIFE	18,877	18,546	20,685	20,685	18,187	(2,498)	(12.1%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	39,235	26,719	39,525	39,525	38,109	(1,416)	(3.6%)
MEDICAL SERVICES	148,000	98,453	151,000	151,000	100,000	(51,000)	(33.8%)
OTHER CONTRACTED SERVICES	12,800	12,000	12,000	12,000	12,000	0	0.0%
REPAIR & MAINTENANCE	8,500	6,016	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	6,500	2,340	2,500	2,500	0	(2,500)	(100.0%)
DRY CLEANING/LAUNDRY	2,600	2,683	2,600	2,600	2,600	0	0.0%
BOARD PRISONERS	11,000	11,415	15,000	562,500	547,500	(15,000)	(2.7%)
POSTAGE	2,000	1,286	2,000	2,000	2,000	0	0.0%
TELEPHONE	5,740	5,326	2,740	2,740	2,740	0	0.0%
TRAINING	20,000	12,724	21,284	21,284	17,784	(3,500)	(16.4%)
OFFICE SUPPLIES	8,000	8,128	8,000	8,000	8,000	0	0.0%
FOOD SUPPLIES	111,500	116,332	111,500	111,500	90,775	(20,725)	(18.6%)
MEDICAL SUPPLIES	33,000	18,871	33,000	33,000	33,000	0	0.0%
LINEN SUPPLIES	3,500	1,641	3,500	3,500	3,500	0	0.0%
UNIFORMS	4,000	4,921	4,000	4,000	4,000	0	0.0%
OTHER MISC EXPENSES	7,500	7,256	7,500	7,500	7,500	0	0.0%
OTHER EXP-WORK RELEASE	0	1,210	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	2,000	1,546	2,000	2,000	0	(2,000)	(100.0%)
EQUIPMENT-INMATE	30,000	10,603	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	2,658,990	2,583,814	2,697,250	3,246,121	3,107,458	(138,663)	(4.3%)

PROBATION & PRETRIAL

SALARIES	284,156	284,156	284,156	284,156	290,166	6,010	2.1%
PART TIME WAGES	0	0	0	0	0	0	0.0%
FICA	20,716	20,647	21,758	21,758	22,198	440	2.0%
VRS	33,843	33,843	32,081	32,081	32,760	679	2.1%
HMP	30,782	30,781	32,321	32,321	41,713	9,392	29.1%
GROUP LIFE	3,382	3,381	3,751	3,751	3,453	(298)	(7.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	6,960	4,740	1,989	1,989	2,147	158	7.9%
PROGRAMMING SERVICES	3,505	3,569	3,572	3,572	3,589	17	0.5%
ELECTRICAL SERVICES	2,400	2,360	2,400	2,400	0	(2,400)	(100.0%)

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
POSTAGE	460	460	490	490	490	0	0.0%
TELEPHONE	1,200	7,035	6,394	6,394	645	(5,749)	(89.9%)
LEASE/RENT OF BUILDINGS	14,600	14,695	14,700	14,700	4,800	(9,900)	(67.3%)
TRAINING	6,027	8,793	5,964	5,964	4,664	(1,300)	(21.8%)
OFFICE SUPPLIES	3,906	3,039	3,906	3,906	2,406	(1,500)	(38.4%)
OTHER OPERATING SUPPLIES	9,736	3,871	7,926	7,926	6,032	(1,894)	(23.9%)
OTHER MISC EXPENSES	3,505	0	3,572	3,572	3,589	17	0.5%
Subtotal for Organization	425,178	421,371	424,980	424,980	418,652	(6,328)	(1.5%)

BUILDING INSPECTIONS

SALARIES	242,485	242,174	284,419	285,192	289,330	4,138	1.5%
PART TIME WAGES	0	0	0	0	21,896	21,896	100.0%
SALARIES-OVERTIME	0	148	0	0	500	500	100.0%
BOARD MEMBER SALARIES	0	250	0	0	350	350	100.0%
FICA	17,737	16,910	21,738	21,797	23,809	2,012	9.2%
VRS	28,880	29,145	32,111	32,111	32,665	554	1.7%
HMP	38,499	38,498	46,856	46,856	42,209	(4,647)	(9.9%)
GROUP LIFE	2,885	2,912	3,754	3,754	3,443	(311)	(8.3%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	2,806	1,911	3,416	3,416	3,297	(119)	(3.5%)
PROFESSIONAL SERVICES	0	0	2,000	2,000	2,000	0	0.0%
OTHER CONTRACTED SERVICES	14,100	16,199	8,500	8,500	8,500	0	0.0%
REPAIR & MAINTENANCE	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,750	1,886	1,000	1,000	1,100	100	10.0%
ADVERTISING	2,500	0	500	500	250	(250)	(50.0%)
POSTAGE	5,600	4,779	1,000	1,000	1,200	200	20.0%
TELEPHONE	3,640	4,166	6,600	6,600	4,500	(2,100)	(31.8%)
TELECOMMUNICATION LINES	4,225	3,751	0	0	0	0	0.0%
TRAINING	6,500	3,180	6,500	6,500	5,500	(1,000)	(15.4%)
CERTIFICATION	1,000	500	1,200	1,200	1,200	0	0.0%
DUES & MEMBERSHIP	1,850	816	1,000	1,000	1,000	0	0.0%
OFFICE SUPPLIES	2,500	1,814	1,200	1,200	1,200	0	0.0%
SAFETY EXPENSES	0	0	925	925	925	0	0.0%
AUTOMOTIVE SUPPLIES	17,000	9,336	13,000	13,000	7,500	(5,500)	(42.3%)
BOOKS & SUBSCRIPTIONS	1,000	955	4,000	4,000	1,000	(3,000)	(75.0%)
OTHER MISC EXPENSES	7,000	6,475	7,000	7,000	7,000	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	401,957	385,805	446,719	447,551	460,374	12,823	2.9%

ENVIRONMENTAL

SALARIES	182,223	182,223	182,223	182,223	192,802	10,579	5.8%
SALARIES-OVERTIME	0	432	300	300	300	0	0.0%
BOARD MEMBER SALARIES	2,100	2,925	2,100	2,100	4,200	2,100	100.0%
FICA	13,690	12,720	13,963	13,963	14,772	809	5.8%
VRS	21,703	21,703	20,573	20,573	21,767	1,194	5.8%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
HMP	33,033	33,032	34,686	34,686	35,103	417	1.2%
GROUP LIFE	2,169	2,169	2,405	2,405	2,294	(111)	(4.6%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	2,285	1,556	2,213	2,213	2,039	(174)	(7.9%)
MAINT SVC CONTRACT	0	0	1,000	1,000	1,000	0	0.0%
ADVERTISING	0	1,277	1,500	1,500	800	(700)	(46.7%)
POSTAGE	0	0	2,600	2,600	0	(2,600)	(100.0%)
TELEPHONE	0	0	1,140	1,140	2,800	1,660	145.6%
TRAINING	0	527	3,600	3,600	2,600	(1,000)	(27.8%)
CERTIFICATION	0	0	200	200	350	150	75.0%
DUES & MEMBERSHIP	0	0	720	720	720	0	0.0%
OFFICE SUPPLIES	0	743	1,650	1,650	1,250	(400)	(24.2%)
AUTOMOTIVE SUPPLIES	0	2,988	3,600	3,600	2,400	(1,200)	(33.3%)
Subtotal for Organization	257,203	262,294	274,473	274,473	285,197	10,724	3.9%

ANIMAL CONTROL

SALARIES	181,522	175,821	172,178	172,178	156,776	(15,402)	(8.9%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	12,000	14,636	12,000	12,000	12,000	0	0.0%
ONCALL	6,225	6,233	6,225	6,225	6,225	0	0.0%
FICA	14,431	13,371	14,566	14,566	13,388	(1,178)	(8.1%)
VRS	21,620	20,026	19,439	19,439	17,700	(1,739)	(8.9%)
HMP	28,147	32,229	35,986	35,986	22,475	(13,511)	(37.5%)
GROUP LIFE	2,160	2,001	2,273	2,273	1,866	(407)	(17.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	2,178	1,483	2,449	2,449	2,491	42	1.7%
OTHER CONTRACTED SERVICES	9,500	5,618	9,500	9,500	9,500	0	0.0%
MAINT SVC CONTRACT	500	350	1,025	1,025	500	(525)	(51.2%)
PRINTING	425	0	425	425	300	(125)	(29.4%)
ADVERTISING	250	22	250	250	250	0	0.0%
CAT KENNELING	4,000	2,952	5,000	5,000	4,000	(1,000)	(20.0%)
POSTAGE	50	0	50	50	0	(50)	(100.0%)
TELEPHONE	1,740	1,833	3,708	3,708	1,125	(2,583)	(69.7%)
TRAINING	4,700	4,743	5,123	5,123	3,334	(1,789)	(34.9%)
HUMANE SOC CONTRACT	25,012	25,698	25,512	25,512	25,512	0	0.0%
HUMANE SOC CONTRIBUTION	45,000	45,000	45,000	45,000	33,750	(11,250)	(25.0%)
DUES & MEMBERSHIP	332	268	242	242	227	(15)	(6.2%)
CLAIMS AND BOUNTIES	400	0	400	400	1,000	600	150.0%
OFFICE SUPPLIES	1,373	1,332	1,373	1,373	1,380	7	0.5%
SAFETY EXPENSES	1,380	1,167	2,177	2,177	1,562	(615)	(28.2%)
JANITORIAL SUPPLIES	2,104	1,648	2,104	2,104	2,114	10	0.5%
AUTOMOTIVE SUPPLIES	20,000	15,839	18,000	18,000	11,000	(7,000)	(38.9%)
UNIFORMS	1,425	1,785	1,425	1,425	1,143	(282)	(19.8%)
ANIMAL SUPPLIES	5,132	5,080	5,132	5,132	4,160	(972)	(18.9%)
OTHER OPERATING SUPPLIES	1,900	1,391	2,411	2,411	1,580	(831)	(34.5%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
COMMUNICATIONS EQUIPMT	2,564	2,071	2,421	2,421	1,441	(980)	(40.5%)
Subtotal for Organization	396,070	382,597	396,394	396,394	336,799	(59,595)	(15.0%)

MEDICAL EXAM

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

EMERGENCY MANAGEMENT

SALARIES	72,000	72,332	104,656	104,656	104,656	0	0.0%
PART TIME WAGES	26,124	26,376	0	0	0	0	0.0%
SALARIES-OVERTIME	300	353	300	300	0	(300)	(100.0%)
SALARIES-OVERTIME-GRANTS	0	0	0	0	0	0	0.0%
FICA	7,336	7,816	8,029	8,029	8,006	(23)	(0.3%)
VRS	8,575	8,575	11,816	11,816	11,816	0	0.0%
HMP	0	0	11,562	11,562	11,803	241	2.1%
GROUP LIFE	857	857	1,381	1,381	1,245	(136)	(9.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	1,515	1,032	1,574	1,574	1,361	(213)	(13.5%)
OTHER CONTRACTED SERVICES	45,960	40,672	36,924	37,054	40,054	3,000	8.1%
MAINT SVC CONTRACT	1,080	390	1,112	1,112	1,112	0	0.0%
PRINTING	200	0	300	300	300	0	0.0%
POSTAGE	125	92	100	100	100	0	0.0%
TELEPHONE	915	1,584	1,380	1,380	1,380	0	0.0%
TRAINING	4,000	2,236	4,000	4,000	4,000	0	0.0%
DUES & MEMBERSHIP	400	185	400	400	400	0	0.0%
OFFICE SUPPLIES	2,727	2,982	1,334	1,334	1,634	300	22.5%
SAFETY EXPENSES	0	0	0	0	311	311	100.0%
AUTOMOTIVE SUPPLIES	5,000	4,897	5,103	5,103	1,600	(3,503)	(68.6%)
BOOKS & SUBSCRIPTIONS	50	0	53	53	53	0	0.0%
OTHER OPERATING SUPPLIES	300	2,402	300	300	1,320	1,020	340.0%
EMERGENCY EVENTS	400	1,476	1,424	1,424	1,424	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTHER EXPENSES-GRANTS	11,173	4,801	11,178	11,178	0	(11,178)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	300	0	0	0	0	0	0.0%
Subtotal for Organization	189,337	179,056	202,926	203,056	192,575	(10,481)	(5.2%)

ENGINEERING

SALARIES	247,699	204,181	241,079	241,079	244,881	3,802	1.6%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	18,469	14,786	18,443	18,443	18,733	290	1.6%
VRS	29,501	23,867	27,218	27,218	27,647	429	1.6%
HMP	33,613	26,174	30,163	30,163	19,423	(10,740)	(35.6%)
GROUP LIFE	2,948	2,385	3,182	3,182	2,914	(268)	(8.4%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
WORKERS COMPENSATION	2,055	1,399	1,984	1,984	1,786	(198)	(10.0%)
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	604	381	620	620	895	275	44.4%
POSTAGE	44	4	44	44	44	0	0.0%
TELEPHONE	640	1,195	1,020	1,020	993	(27)	(2.6%)
TRAINING	2,180	2,321	2,490	2,490	1,840	(650)	(26.1%)
DUES & MEMBERSHIP	853	435	1,039	1,039	1,074	35	3.4%
OFFICE SUPPLIES	1,000	602	1,000	1,000	1,000	0	0.0%
AUTOMOTIVE SUPPLIES	778	678	758	758	480	(278)	(36.7%)
BOOKS & SUBSCRIPTIONS	663	519	597	597	607	10	1.7%
OTHER OPERATING SUPPLIES	60	15	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	341,107	278,943	329,697	329,697	322,377	(7,320)	(2.2%)

REFUSE

CLOSURE PLAN-LANDFILL	8,900	6,980	9,000	9,000	9,100	100	1.1%
Subtotal for Organization	8,900	6,980	9,000	9,000	9,100	100	1.1%

BUILDING & GROUNDS

SALARIES	818,071	793,297	809,308	818,031	764,694	(53,337)	(6.5%)
PART TIME WAGES	60,328	52,624	51,780	53,101	51,780	(1,321)	(2.5%)
SALARIES-OVERTIME	2,000	3,000	2,000	2,000	2,000	0	0.0%
SUBSTITUTE SALARIES	0	22,910	0	0	0	0	0.0%
FICA	63,827	59,091	66,026	66,794	62,613	(4,181)	(6.3%)
VRS	97,432	94,567	91,371	91,371	86,334	(5,037)	(5.5%)
HMP	198,887	192,059	201,670	201,670	188,765	(12,905)	(6.4%)
GROUP LIFE	9,735	9,523	10,683	10,683	9,100	(1,583)	(14.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	486	0	0	0	0	0.0%
WORKERS COMPENSATION	18,427	12,549	19,958	19,958	18,778	(1,180)	(5.9%)
PROFESSIONAL SERVICES	50	87	50	50	50	0	0.0%
REPAIR & MAINTENANCE	83,000	88,261	86,000	86,000	86,000	0	0.0%
REPAIR & MAINTAIN/AUTO	30,400	29,844	28,000	28,000	25,000	(3,000)	(10.7%)
MAINT SVC CONTRACT	43,600	39,601	36,600	36,600	37,550	950	2.6%
ELECTRICAL SERVICES	300,000	287,069	296,000	296,000	283,000	(13,000)	(4.4%)
HEATING SERVICES	30,000	28,558	27,500	27,500	22,300	(5,200)	(18.9%)
WATER AND SEWER	74,500	77,996	79,000	79,000	79,000	0	0.0%
POSTAGE	25	52	25	25	25	0	0.0%
TELEPHONE	1,440	2,090	1,380	1,250	2,150	900	72.0%
TRAINING	2,800	2,965	2,800	2,800	3,000	200	7.1%
OFFICE SUPPLIES	900	921	900	900	900	0	0.0%
AGRICULTURAL SUPPLIES	9,600	9,583	10,000	10,000	12,000	2,000	20.0%
SAFETY EXPENSES	900	1,411	1,000	1,000	1,400	400	40.0%
JANITORIAL SUPPLIES	42,000	41,067	43,500	43,500	41,800	(1,700)	(3.9%)
TOOLS	1,700	1,700	1,800	1,800	1,900	100	5.6%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	20,000	21,018	17,500	17,500	13,000	(4,500)	(25.7%)
UNIFORMS	5,600	5,345	5,800	5,800	5,600	(200)	(3.4%)
BOOKS & SUBSCRIPTIONS	150	130	100	100	500	400	400.0%
SIGN MATERIALS	8,500	8,390	8,500	8,500	8,500	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	1,923,872	1,886,195	1,899,251	1,909,933	1,807,739	(102,194)	(5.4%)

HEALTH DEPT

LEASE/RENT OF BUILDINGS	73,227	73,222	76,863	76,863	83,211	6,348	8.3%
PAYMENT TO STATE	411,319	411,319	411,319	411,319	456,326	45,007	10.9%
CENTREX PHONE SERVICE	9,615	9,609	9,600	9,600	10,080	480	5.0%
Subtotal for Organization	494,161	494,150	497,782	497,782	549,617	51,835	10.4%

MENTAL HEALTH

COMM SER BOARD CONTR	113,455	113,455	116,859	116,859	116,859	0	0.0%
Subtotal for Organization	113,455	113,455	116,859	116,859	116,859	0	0.0%

COMMUNITY EDUCATION

SALARIES	362,155	367,600	349,388	349,388	350,869	1,481	0.4%
PART TIME WAGES	25,906	15,870	25,627	25,627	41,801	16,174	63.1%
FICA	27,433	28,006	28,689	28,689	30,039	1,350	4.7%
VRS	43,133	42,909	39,446	39,446	39,613	167	0.4%
HMP	40,397	38,865	42,417	42,417	36,324	(6,093)	(14.4%)
GROUP LIFE	4,310	4,287	4,612	4,612	4,175	(437)	(9.5%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	1,183	806	1,163	1,163	1,217	54	4.6%
PROFESSIONAL SERVICES	4,500	3,485	4,500	4,500	0	(4,500)	(100.0%)
MAINT SVC CONTRACT	850	353	850	850	0	(850)	(100.0%)
PRINTING	18,050	18,633	18,050	18,050	11,100	(6,950)	(38.5%)
POSTAGE	84	58	0	0	9,750	9,750	100.0%
TELEPHONE	640	2,543	780	780	480	(300)	(38.5%)
TRAINING	3,200	3,228	2,300	2,300	2,400	100	4.3%
DUES & MEMBERSHIP	217	63	155	155	155	0	0.0%
OFFICE SUPPLIES	2,500	2,166	2,500	2,500	2,000	(500)	(20.0%)
OTHER EXP-DONATIONS	1,500	1,257	0	0	0	0	0.0%
PROGRAM SUPPLIES	1,200	869	2,050	2,050	1,550	(500)	(24.4%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	537,258	530,997	522,527	522,527	531,473	8,946	1.7%

CABLE SERVICES

SALARIES	0	0	0	0	0	0	0.0%
PART TIME WAGES	23,817	5,402	7,000	7,000	7,500	500	7.1%
FICA	1,822	409	536	536	574	38	7.1%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	81	55	22	22	26	4	18.2%
PROFESSIONAL SERVICES	10,000	16,425	35,200	35,200	10,000	(25,200)	(71.6%)
MAINT SVC CONTRACT	2,000	0	2,000	2,000	1,500	(500)	(25.0%)
POSTAGE	0	0	0	0	0	0	0.0%
TELEPHONE	240	480	0	0	500	500	100.0%
TRAINING	600	383	600	600	600	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	400	386	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	0	0	0	0	0	0	0.0%
Subtotal for Organization	38,960	23,541	45,758	45,758	21,100	(24,658)	(53.9%)

COMMUNITY COLLEGE

COMM COLLEGE CONTRIB	12,901	12,901	13,224	13,224	13,224	0	0.0%
Subtotal for Organization	12,901	12,901	13,224	13,224	13,224	0	0.0%

PARKS & RECREATION

SALARIES	391,207	421,444	289,383	289,383	289,383	0	0.0%
PART TIME WAGES	130,502	126,688	111,388	111,754	104,145	(7,609)	(6.8%)
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	0	19	0	0	0	0	0.0%
FICA	37,477	38,447	30,659	30,687	30,105	(582)	(1.9%)
VRS	46,593	49,145	32,671	32,671	32,671	0	0.0%
HMP	73,469	76,530	57,118	57,118	57,991	873	1.5%
GROUP LIFE	4,656	4,910	3,820	3,820	3,444	(376)	(9.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	10,270	6,994	7,979	7,979	8,472	493	6.2%
PROFESSIONAL SERVICES	2,350	1,580	2,000	2,000	2,000	0	0.0%
OTHER CONTRACTED SERVICES	18,280	15,414	17,370	17,370	17,080	(290)	(1.7%)
MAINT SVC CONTRACT	4,520	4,785	4,490	4,490	5,765	1,275	28.4%
ELECTRICAL SERVICES	6,900	982	750	750	800	50	6.7%
WATER AND SEWER	2,000	1,579	0	0	0	0	0.0%
POSTAGE	2,000	1,483	2,000	2,000	1,500	(500)	(25.0%)
TELEPHONE	240	938	480	480	216	(264)	(55.0%)
LEASE/RENT OF EQUIPMENT	4,100	4,787	0	0	0	0	0.0%
TRAINING	3,135	3,896	4,050	4,050	4,150	100	2.5%
DUES & MEMBERSHIP	725	565	725	725	715	(10)	(1.4%)
SPECIAL EVENTS	20,000	11,588	20,000	20,000	17,300	(2,700)	(13.5%)
OFFICE SUPPLIES	2,500	2,404	2,500	2,500	2,600	100	4.0%
SAFETY EXPENSES	600	484	1,000	1,000	1,000	0	0.0%
MAINTENANCE SUPPLIES	19,000	20,460	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	12,000	12,884	3,500	3,500	2,000	(1,500)	(42.9%)
UNIFORMS	1,200	1,048	400	400	400	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
OTHER EXP-DONATIONS	15,000	2,599	15,000	15,000	15,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	20,415	18,250	22,128	22,128	20,900	(1,228)	(5.5%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
Subtotal for Organization	829,139	829,904	629,411	629,805	617,637	(12,168)	(1.9%)

GLOU PT BEACH

PART TIME WAGES	2,644	0	0	0	0	0	0.0%
FICA	202	0	0	0	0	0	0.0%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	61	42	0	0	0	0	0.0%
REPAIR & MAINTENANCE	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	2,400	1,907	0	0	0	0	0.0%
WATER AND SEWER	1,500	1,787	0	0	0	0	0.0%
TELEPHONE	400	0	0	0	0	0	0.0%
LEASE/RENT OF EQUIPMENT	2,150	2,034	0	0	0	0	0.0%
FOOD SUPPLIES	0	0	0	0	0	0	0.0%
JANITORIAL SUPPLIES	100	0	0	0	0	0	0.0%
UNIFORMS	150	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
Subtotal for Organization	9,607	5,769	0	0	0	0	100.0%

PARK OPERATIONS

SALARIES	99,459	54,292	208,614	208,811	203,920	(4,891)	(2.3%)
PART TIME WAGES	56,816	54,947	62,049	62,049	57,160	(4,889)	(7.9%)
SALARIES-OVERTIME	0	14	0	0	0	0	0.0%
FICA	11,536	8,180	20,706	20,721	19,973	(748)	(3.6%)
VRS	11,845	6,596	23,553	23,553	23,023	(530)	(2.3%)
HMP	18,375	11,429	44,450	44,450	49,435	4,985	11.2%
GROUP LIFE	1,183	770	2,754	2,754	2,427	(327)	(11.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	3,468	2,362	6,090	6,090	6,370	280	4.6%
REPAIR & MAINTENANCE	1,500	1,204	1,500	1,500	9,350	7,850	523.3%
ELECTRICAL SERVICES	6,120	6,568	9,470	9,470	9,670	200	2.1%
WATER AND SEWER	0	0	2,000	2,000	2,200	200	10.0%
TELEPHONE	990	666	1,080	1,080	1,971	891	82.5%
LEASE/RENT OF EQUIPMENT	250	225	8,985	8,985	7,050	(1,935)	(21.5%)
TRAINING	750	764	875	875	2,311	1,436	164.1%
OFFICE SUPPLIES	1,450	1,457	1,300	1,300	1,300	0	0.0%
FOOD SUPPLIES	7,500	5,789	6,500	6,500	5,500	(1,000)	(15.4%)
SAFETY EXPENSES	500	457	700	700	1,250	550	78.6%
MAINTENANCE SUPPLIES	9,500	7,961	28,500	28,500	28,500	0	0.0%
AUTOMOTIVE SUPPLIES	5,300	5,201	13,800	13,800	11,800	(2,000)	(14.5%)
UNIFORMS	1,300	1,299	2,800	2,800	2,800	0	0.0%
MERCH FOR RESALE	250	0	250	250	250	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
EQUIP FOR RENT	5,500	5,431	5,500	5,500	5,500	0	0.0%
PROGRAM SUPPLIES	1,600	1,495	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	13,850	13,811	0	0	0	0	0.0%
CAPITAL-GRANT A	0	33	0	0	0	0	0.0%
Subtotal for Organization	259,042	190,951	453,076	453,288	453,360	72	0.0%

DAFFODIL FESTIVAL

PART TIME WAGES	0	2,656	6,160	6,160	6,160	0	0.0%
FICA	0	200	471	471	471	0	0.0%
WORKERS COMPENSATION	0	0	139	139	150	11	7.9%
MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
PRINTING	2,000	1,993	1,800	1,800	3,365	1,565	86.9%
ADVERTISING	4,000	4,290	4,300	4,300	5,600	1,300	30.2%
POSTAGE	150	22	50	50	50	0	0.0%
SPECIAL EVENTS	36,000	34,252	29,645	29,645	38,500	8,855	29.9%
AGRICULTURAL SUPPLIES	5,000	0	4,000	4,000	4,000	0	0.0%
PROGRAM SUPPLIES	2,850	4,829	6,550	6,550	12,874	6,324	96.5%
Subtotal for Organization	50,000	48,240	53,115	53,115	71,170	18,055	34.0%

HISTORY MUSEUM

PART TIME WAGES	42,823	42,258	42,815	42,815	0	(42,815)	(100.0%)
FICA	3,003	3,233	3,275	3,275	0	(3,275)	(100.0%)
WORKERS COMPENSATION	51	35	47	47	0	(47)	(100.0%)
PROFESSIONAL SERVICES	70	26	70	70	0	(70)	(100.0%)
OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	150	80	150	150	0	(150)	(100.0%)
PRINTING	100	0	100	100	0	(100)	(100.0%)
POSTAGE	100	58	100	100	0	(100)	(100.0%)
TELEPHONE	240	57	1,760	1,760	0	(1,760)	(100.0%)
INSURANCE DEDUCTIBLE	200	0	200	200	0	(200)	(100.0%)
SPECIAL EVENTS	100	128	100	100	0	(100)	(100.0%)
OFFICE SUPPLIES	450	446	450	450	0	(450)	(100.0%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
MERCH FOR RESALE	6,500	6,206	6,500	6,500	0	(6,500)	(100.0%)
MUSEUM OPERATIONS	5,325	2,252	5,325	5,325	0	(5,325)	(100.0%)
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	59,112	54,777	60,892	60,892	0	(60,892)	(100.0%)

LIBRARY

SALARIES	302,909	294,940	294,940	296,516	294,940	(1,576)	(0.5%)
PART TIME WAGES	181,795	151,992	183,752	185,717	153,671	(32,046)	(17.3%)
SALARIES-OVERTIME	0	13	0	0	0	0	0.0%
FICA	35,050	33,086	36,620	36,891	34,319	(2,572)	(7.0%)
VRS	36,077	35,127	33,299	33,299	33,299	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
HMP	58,113	55,293	56,579	56,579	56,968	389	0.7%
GROUP LIFE	3,605	3,510	3,893	3,893	3,510	(383)	(9.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	1,067	727	1,011	1,011	923	(88)	(8.7%)
MAINT SVC CONTRACT	4,788	4,788	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT-VSL	9,625	9,625	10,000	10,000	10,000	0	0.0%
POSTAGE	2,050	1,908	3,250	3,250	2,000	(1,250)	(38.5%)
TELEPHONE	980	5,750	3,996	3,996	1,600	(2,396)	(60.0%)
TELEPHONE-VSL	1,817	1,817	2,200	2,200	2,200	0	0.0%
LEASE/RENT OF BUILDINGS	244,505	235,783	253,226	253,226	253,226	0	0.0%
TRAINING	1,000	1,018	1,000	1,000	1,000	0	0.0%
TRAINING-VSL	500	500	1,000	1,000	1,000	0	0.0%
OFFICE SUPPLIES	17,082	17,271	10,000	11,000	11,000	0	0.0%
OFFICE SUPPLIES-VSL	15,758	15,637	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,830	1,631	2,500	2,500	2,500	0	0.0%
LIBRARY MAT	8,450	8,434	8,450	8,450	8,500	50	0.6%
LIBRARY MAT-VSL	82,628	82,628	82,455	82,455	81,326	(1,129)	(1.4%)
OTHER EXP-DONATIONS	20,000	19,962	20,000	20,000	20,000	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
OTH EQUIPMENT-VSL	6,000	5,989	0	0	0	0	0.0%
Subtotal for Organization	1,035,629	987,428	1,033,171	1,037,983	996,982	(41,001)	(4.0%)

PLANNING

SALARIES	372,882	352,283	322,501	322,501	321,909	(592)	(0.2%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	750	0	0	0	0	0	0.0%
BOARD MEMBER SALARIES	9,900	3,800	12,000	11,400	5,700	(5,700)	(50.0%)
FICA	27,521	25,073	24,671	24,671	24,626	(45)	(0.2%)
VRS	44,410	41,957	36,410	36,410	36,344	(66)	(0.2%)
HMP	59,470	53,343	49,581	49,581	50,135	554	1.1%
GROUP LIFE	4,437	4,192	4,257	4,257	3,831	(426)	(10.0%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	1,063	724	355	355	354	(1)	(0.3%)
OTHER CONTRACTED SERVICES	30,000	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	2,500	2,063	2,500	2,500	2,700	200	8.0%
ADVERTISING	2,000	1,415	2,500	2,500	3,000	500	20.0%
POSTAGE	100	7	500	500	50	(450)	(90.0%)
TELEPHONE	240	295	480	480	50	(430)	(89.6%)
TRAINING	5,000	2,266	7,500	7,500	5,000	(2,500)	(33.3%)
PLANNING DIST COMM	62,081	62,177	65,542	65,542	71,583	6,041	9.2%
DUES & MEMBERSHIP	1,450	1,339	1,700	1,700	1,500	(200)	(11.8%)
OFFICE SUPPLIES	3,000	1,653	3,000	3,000	2,500	(500)	(16.7%)
AUTOMOTIVE SUPPLIES	1,000	284	1,000	1,000	250	(750)	(75.0%)
BOOKS & SUBSCRIPTIONS	250	53	250	250	250	0	0.0%
OTHER OPERATING SUPPLIES	850	567	0	600	0	(600)	(100.0%)
OTHER MISC EXPENSES	1,000	183	400	400	400	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
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	1,000	1,371	0	0	0	0	0.0%
Subtotal for Organization	630,904	555,045	535,147	535,147	530,182	(4,965)	(0.9%)

ECONOMIC DEVELOPMENT

SALARIES	128,807	121,702	128,807	128,807	122,370	(6,437)	(5.0%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	9,194	10,079	9,854	9,854	9,361	(493)	(5.0%)
VRS	15,341	14,659	14,542	14,542	13,816	(726)	(5.0%)
HMP	6,125	4,594	6,431	6,431	18,162	11,731	182.4%
GROUP LIFE	1,533	1,465	1,700	1,700	1,456	(244)	(14.4%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	268	183	274	274	258	(16)	(5.8%)
MAINT SVC CONTRACT	0	0	0	0	200	200	100.0%
POSTAGE	0	12	0	0	0	0	0.0%
TELEPHONE	1,240	1,184	1,080	1,080	1,200	120	11.1%
TRAINING	1,000	114	1,000	1,000	2,000	1,000	100.0%
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	0	0	0.0%
HPT RDS ECON DEV ALLIANCE	35,056	35,056	35,042	35,042	35,042	0	0.0%
PEN COUNCIL WORKFORCE DEV	19,006	19,006	19,006	19,006	19,006	0	0.0%
VIRGINIA RIVER COUNTRY	0	0	0	0	0	0	0.0%
CHAMBER OF COMMERCE	3,000	3,000	3,000	3,000	3,000	0	0.0%
IDA	35,000	35,000	0	0	0	0	0.0%
HPT RDS SMALL BUSI DEV CT	3,750	3,750	5,000	5,000	5,000	0	0.0%
HPT RDS PARTNERSHIP	500	0	0	0	0	0	0.0%
MID PEN BUSI DEV PARTNERS	0	0	0	0	0	0	0.0%
REG AIRPORT AUTHORITY	30,000	30,000	30,000	30,000	30,000	0	0.0%
OFFICE SUPPLIES	300	50	300	300	300	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	500	500	100.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	290,120	279,853	256,036	256,036	261,671	5,635	2.2%

CLEAN COMM

PART TIME WAGES	14,842	14,955	14,841	14,841	14,841	0	0.0%
FICA	1,043	1,144	1,135	1,135	1,135	0	0.0%
WORKERS COMPENSATION	18	12	16	16	16	0	0.0%
PROFESSIONAL SERVICES	1,000	0	0	0	0	0	0.0%
OTHER EXP-DONATIONS	0	1,950	0	0	1,500	1,500	100.0%
PROGRAM SUPPLIES	5,890	2,532	5,090	5,090	4,090	(1,000)	(19.6%)
FURNITURE/FIXTURES-NEW	0	0	500	500	0	(500)	(100.0%)
Subtotal for Organization	22,793	20,593	21,582	21,582	21,582	0	0.0%

TOURISM

SALARIES	37,774	37,774	37,774	37,774	37,774	0	0.0%
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FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
PART TIME WAGES	6,000	6,609	12,160	12,160	46,977	34,817	286.3%
FICA	3,264	2,819	3,820	3,820	6,483	2,663	69.7%
VRS	4,499	4,499	4,265	4,265	4,265	0	0.0%
HMP	10,352	10,352	10,870	10,870	11,085	215	2.0%
GROUP LIFE	449	450	499	499	450	(49)	(9.8%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	53	36	187	187	237	50	26.7%
OTHER CONTRACTED SERVICES	100	300	175	175	876	701	400.6%
MAINT SVC CONTRACT	0	17	0	0	150	150	100.0%
PRINTING	6,800	6,143	10,400	10,400	5,900	(4,500)	(43.3%)
ADVERTISING	15,850	17,886	22,225	22,225	11,935	(10,290)	(46.3%)
ELECTRICAL SERVICES	0	0	0	0	0	0	0.0%
POSTAGE	700	183	1,000	1,000	550	(450)	(45.0%)
TELEPHONE	240	197	0	0	3,023	3,023	100.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	2,000	841	2,000	2,000	1,550	(450)	(22.5%)
MID PEN TOURISM COUNCIL	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	2,020	1,555	2,020	2,020	1,805	(215)	(10.6%)
SPECIAL EVENTS	3,350	4,710	4,150	4,150	4,150	0	0.0%
OFFICE SUPPLIES	1,500	1,810	1,500	1,500	1,950	450	30.0%
OTHER OPERATING SUPPLIES	3,000	945	3,000	3,000	3,000	0	0.0%
MERCH FOR RESALE	0	0	0	0	6,500	6,500	100.0%
MUSEUM OPERATIONS	0	0	0	0	2,575	2,575	100.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	24,700	21,802	17,000	17,000	0	(17,000)	(100.0%)
CAPITAL-GRANT D	0	0	0	0	0	0	0.0%
FUND BALANCE	500	0	5,007	5,007	4,635	(372)	(7.4%)
Subtotal for Organization	123,151	118,929	138,052	138,052	155,870	17,818	12.9%

EXTENSION SERVICE

SALARIES	30,733	30,733	30,733	31,655	30,733	(922)	(2.9%)
FICA	2,164	2,218	2,351	2,422	2,351	(71)	(2.9%)
VRS	3,660	3,660	3,470	3,470	3,470	0	0.0%
HMP	6,125	6,125	6,431	6,431	6,461	30	0.5%
GROUP LIFE	366	366	406	406	366	(40)	(9.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	93	63	95	95	95	0	0.0%
POSTAGE	65	40	65	65	65	0	0.0%
TELEPHONE	240	2,086	1,920	1,920	2,100	180	9.4%
TRAINING	1,200	857	1,200	1,200	1,200	0	0.0%
EXTENSION SERVICE	42,890	40,905	47,134	47,134	48,659	1,525	3.2%
JAMESTOWN CONTRIBUTION	2,200	2,200	2,200	2,200	0	(2,200)	(100.0%)
DUES & MEMBERSHIP	300	307	300	300	300	0	0.0%
OFFICE SUPPLIES	600	556	600	600	600	0	0.0%
AGRICULTURAL SUPPLIES	425	339	425	425	425	0	0.0%

FY 2016 General Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
Subtotal for Organization	91,061	90,456	97,330	98,323	96,825	(1,498)	(1.5%)

CIVIC CONTRIBUTIONS

SENIOR CITIZEN CENTER	15,000	15,000	15,000	15,000	7,500	(7,500)	(50.0%)
PULLER CENTER CONTRIB	13,000	13,000	13,000	13,000	6,500	(6,500)	(50.0%)
SOIL CONSER DIST CONTRIBY	12,500	12,500	12,500	12,500	6,250	(6,250)	(50.0%)
GLOU HOUSING PARTNERSHIP	36,000	36,000	36,000	36,000	18,000	(18,000)	(50.0%)
FREE CLINIC CONTRIBUTION	65,000	65,000	65,000	65,000	32,500	(32,500)	(50.0%)
LAUREL SHELTER CONTRIBUTI	5,000	5,000	22,912	22,912	2,500	(20,412)	(89.1%)
BAY AGENCY CONTRIBUTION	114,085	114,085	114,085	114,085	57,043	(57,042)	(50.0%)
BOYS & GIRLS CLUB	30,000	30,000	30,000	30,000	15,000	(15,000)	(50.0%)
Subtotal for Organization	290,585	290,585	308,497	308,497	145,293	(163,204)	(52.9%)

CONTINGENCY

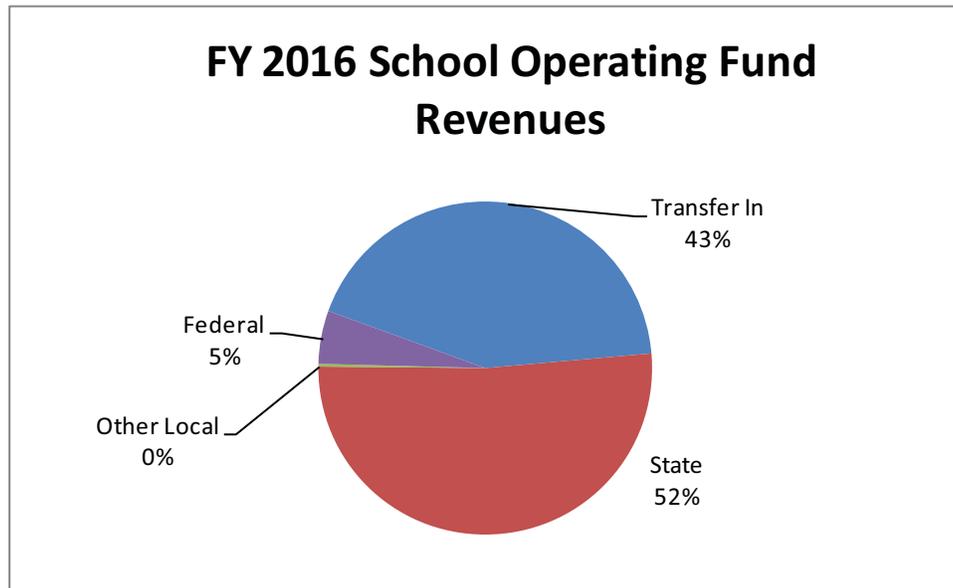
CONTINGENCY	17,464	9,950	183,027	182,027	196,294	14,267	7.8%
PAY MATTERS	0	0	0	0	308,262	308,262	100.0%
BONUS	0	0	28,275	6,415	0	(6,415)	(100.0%)
Subtotal for Organization	17,464	9,950	211,302	188,442	504,556	316,114	167.8%
Total for Fund	58,826,552	56,651,164	60,009,251	61,226,148	59,507,471	(1,718,677)	(2.8%)

School Section

School Operating Fund

The Superintendent of Schools presented his budget to the School Board on February 10, 2015. His total recommendation was \$54,862,971 or an increase of 2.1% over the FY 2015 adopted budget. Included in his budget proposal was a request for a local transfer of \$24,065,136. This requested amount would be an increase of \$1,299,408 or 5.7% over the current budget.

The County Administrator's budget proposal includes a local transfer of \$22,765,728, which is level funded when compared to the current budget. The total budget in this proposal for the FY 2016 School Operating Fund is \$53,563,563.



FY 2016 School Operating Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
LOCAL							
RENTAL INCOME	2,500	2,500	2,500	2,500	2,500	0	0.0%
GED TEST FEES	2,000	2,594	4,000	4,000	1,200	(2,800)	(70.0%)
TUITION - NON-RESIDENT	7,488	0	0	0	4,104	4,104	100.0%
TUITION - DRIVERS ED	18,000	18,875	9,000	9,000	14,750	5,750	63.9%
TUITION - SUMMER SCHOOL	20,000	33,320	20,000	20,000	33,000	13,000	65.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
SALE OF VEH/EQUIPMENT	2,000	6,281	2,000	2,000	2,000	0	0.0%
SALE OF BUSES	2,000	2,876	2,000	2,000	2,000	0	0.0%
SALE OF EQUIPMENT	2,000	1,761	2,000	2,000	2,000	0	0.0%
OTHER INCOME	59,377	68,260	69,377	69,377	88,247	18,870	27.2%
TUITION - OTHER COUNTY	12,224	12,547	12,547	12,547	0	(12,547)	(100.0%)
TRANSFERS IN	22,603,728	22,349,538	22,765,728	22,765,728	22,765,728	0	0.0%
Subtotal for Category	22,731,317	22,498,551	22,889,152	22,889,152	22,915,529	26,377	0.1%
STATE							
EMERGENCY ASSISTANCE	0	81,353	89,673	89,673	20,100	(69,573)	(77.6%)
SALES TAX	5,846,329	5,633,503	5,720,076	5,720,076	5,730,659	10,583	0.2%
BASIC AID	13,983,570	14,241,834	15,203,558	15,203,558	14,786,730	(416,828)	(2.7%)
ISAP	15,717	17,418	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	6,454	53,391	61,254	61,254	74,094	12,840	21.0%
FOSTER CARE-REG	3,190	0	9,844	9,844	7,149	(2,695)	(27.4%)
GIFTED ED-SOQ	154,058	155,412	161,829	161,829	158,381	(3,448)	(2.1%)
PREVENT/INTERV/REMEDATIO	301,417	304,066	382,191	382,191	374,049	(8,142)	(2.1%)
COMPENSATION SUPP	0	321,636	0	0	240,000	240,000	100.0%
SP ED-SOQ	1,041,564	1,050,718	1,108,698	1,108,698	1,085,080	(23,618)	(2.1%)
TEXTBOOK PAYMENTS	300,513	303,154	331,301	331,301	324,244	(7,057)	(2.1%)
VOC ED-SOQ	224,388	226,360	230,692	230,692	225,777	(4,915)	(2.1%)
SOC SEC INST	803,779	810,844	843,575	843,575	825,604	(17,971)	(2.1%)
RETIREMENT INST	1,342,981	1,354,784	1,731,911	1,731,911	1,644,468	(87,443)	(5.0%)
GROUP LIFE INST	50,236	50,678	58,534	58,534	50,547	(7,987)	(13.6%)
READING INTERVENTION	42,599	54,217	56,295	56,295	60,297	4,002	7.1%
LOTTERY PROCEEDS	0	0	0	0	0	0	0.0%
ADDL ASST RET, INF, PS	298,736	298,736	0	0	0	0	0.0%
DROPOUT PREVENTION (YES)	0	0	0	0	0	0	0.0%
HOMEBOUND	25,444	23,117	24,439	24,439	26,802	2,363	9.7%
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	534,734	577,177	583,839	583,839	744,713	160,874	27.6%
VOC ED EQUIPMENT	11,229	9,205	11,229	11,229	8,839	(2,390)	(21.3%)
VOC ED OCCUP PREP	10,814	7,818	2,936	2,936	7,800	4,864	165.7%
SOL TEACHING MATERIALS	0	0	0	0	0	0	0.0%
FOSTER CARE SPED	0	10,100	0	0	0	0	0.0%
GOV. SCHOOL REGIONAL	0	11,498	0	0	0	0	0.0%
V I TEACHER	2,058	0	0	0	0	0	0.0%
AT RISK-SOQ	223,564	225,531	249,993	249,993	244,539	(5,454)	(2.2%)
MAINT SUPP-SOQ	0	0	0	0	0	0	0.0%
NATL BD CERT TCHR BONUS	32,500	35,000	35,000	35,000	37,500	2,500	7.1%

FY 2016 School Operating Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
PRIMARY CLASS SIZE	296,862	297,298	439,512	439,512	434,278	(5,234)	(1.2%)
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	133,963	130,242	136,992	136,992	205,384	68,392	49.9%
MENTOR PROGRAM	2,208	5,316	2,208	2,208	3,614	1,406	63.7%
SPECIAL ED JAILS	0	0	0	0	0	0	0.0%
MISCELLANEOUS	0	9,028	0	0	0	0	0.0%
ALT ED PILOT-VIC ACAD	0	0	0	0	0	0	0.0%
ESL	8,875	18,120	22,938	22,938	18,903	(4,035)	(17.6%)
RACE TO GED	0	3,279	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	10,000	7,671	10,000	10,000	7,500	(2,500)	(25.0%)
GOV HLTH SCIENCE ACADEMY	0	0	0	0	0	0	0.0%
VPI STARTUP/EXPANSION	0	0	0	0	0	0	0.0%
OTHER STATE FUNDS	318,666	10,703	0	0	0	0	0.0%
STATE GRANT	0	0	0	0	0	0	0.0%
PROJECT GRADUATION	0	15,611	0	0	0	0	0.0%
ASST RETIRE/INFLATION/PK	0	0	0	0	0	0	0.0%
SUP SUPPT SCH OP COST GEN	0	0	0	0	0	0	0.0%
EPI PEN	0	0	0	0	0	0	0.0%
GED WAITING LIST	0	0	0	0	0	0	0.0%
STRATEGIC COMP GRANT	0	263,462	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	284,000	284,000	445,600	445,600	451,600	6,000	1.3%
ALGEBRA READINESS TEMP	47,577	45,733	49,566	49,566	49,348	(218)	(0.4%)
Subtotal for Category	26,358,025	26,948,014	28,019,400	28,019,400	27,863,716	(155,684)	(0.6%)
FED							
TITLE I	872,629	820,795	699,769	699,769	666,988	(32,781)	(4.7%)
FEDERAL STIMULUS TITLE I	0	0	0	0	0	0	0.0%
TITLE IID (FORM GLS2000)	0	0	0	0	0	0	0.0%
WORK FORCE INVESTMENT ACT	0	0	0	0	0	0	0.0%
MISCELLANEOUS	150,000	2,370	150,000	150,000	150,000	0	0.0%
FED STIMULUS FUNDS (SFSF)	0	0	0	0	0	0	0.0%
FED STIMULUS ED JOBS	0	0	0	0	0	0	0.0%
IMPACT AID	70,000	54,804	62,000	62,000	50,000	(12,000)	(19.4%)
TITLE VI-B	1,212,311	1,123,346	1,126,758	1,126,758	1,166,302	39,544	3.5%
FEDERAL STIMULUS TITLE VI	0	0	0	0	0	0	0.0%
CARL PERKINS	77,543	75,172	75,172	75,172	73,158	(2,014)	(2.7%)
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	260,412	247,557	206,146	206,146	225,487	19,341	9.4%
TITLEIV SAFE & DRUGFREE	0	0	0	0	0	0	0.0%
ROTC	69,143	67,762	69,483	69,483	69,483	0	0.0%
MEDICAID REIMBURSEMENT	160,000	215,274	232,000	232,000	215,300	(16,700)	(7.2%)
E-RATE	205,145	185,778	187,000	187,000	167,600	(19,400)	(10.4%)
Subtotal for Category	3,077,183	2,792,858	2,808,328	2,808,328	2,784,318	(24,010)	(0.9%)
Total for Fund	52,166,525	52,239,423	53,716,880	53,716,880	53,563,563	(153,317)	(0.3%)

FY 2016 School Operating Fund Expenditure Budget

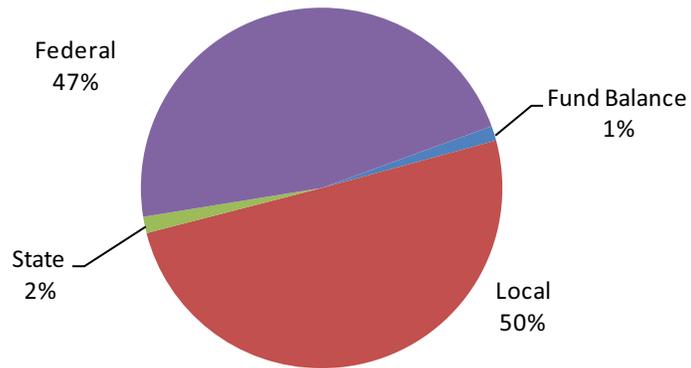
Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
SCHOOL OPERATING FUND							
SCHOOL OPERATING FUND	52,166,525	52,239,423	53,176,880	53,716,880	53,563,563	(153,317)	(0.3%)
Subtotal for Organization	52,166,525	52,239,423	53,176,880	53,716,880	53,563,563	(153,317)	(0.3%)
Total for Fund	52,166,525	52,239,423	53,176,880	53,716,880	53,563,563	(153,317)	(0.3%)

Schools - Cafeteria Budget

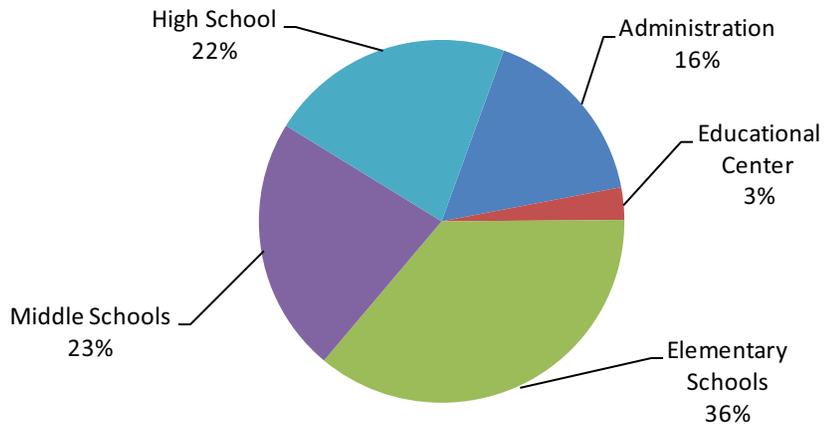
The School Division's cafeteria budget is financed with no funds from the General Fund next year.

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 2016 Cafeteria Fund Revenues



FY 2016 Cafeteria Fund Expenditures



FY 2016 Cafeteria Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	2,607	1,135	3,000	3,000	3,000	0	0.0%
LOCAL SALES-ABG	76,400	72,243	79,000	79,000	81,600	2,600	3.3%
PREPAID SALES-ABG	0	0	0	0	20,400	20,400	100.0%
LOCAL SALES-ACH	73,393	68,663	76,000	76,000	64,000	(12,000)	(15.8%)
PREPAID SALES-ACH	0	0	0	0	16,000	16,000	100.0%
LOCAL SALES-BET	101,758	92,021	102,000	102,000	81,600	(20,400)	(20.0%)
PREPAID SALES-BET	0	0	0	0	20,400	20,400	100.0%
LOCAL SALES-BOT	115,216	95,638	116,000	116,000	92,800	(23,200)	(20.0%)
PREPAID SALES-BOT	0	0	0	0	23,200	23,200	100.0%
LOCAL SALES-PET	54,057	55,949	59,000	59,000	50,400	(8,600)	(14.6%)
PREPAID SALES-PET	0	0	0	0	12,600	12,600	100.0%
LOCAL SALES-WAL	0	7,856	12,000	12,000	14,700	2,700	22.5%
PREPAID SALES-WAL	0	0	0	0	300	300	100.0%
LOCAL SALES-PAGE	16,818	19,798	17,000	17,000	112,000	95,000	558.8%
PREPAID SALES-PAGE	0	0	0	0	28,000	28,000	100.0%
LOCAL SALES-PEASLEY	230,220	162,860	221,000	221,000	176,800	(44,200)	(20.0%)
PREPAID SALES-PEASLEY	0	0	0	0	44,200	44,200	100.0%
LOCAL SALES-GHS	569,477	496,361	570,000	570,000	372,000	(198,000)	(34.7%)
PREPAID SALES-GHS	0	0	0	0	93,000	93,000	100.0%
LOCAL SALES-GHS AM	0	225	0	0	0	0	0.0%
HEAD START	0	0	0	0	0	0	0.0%
CATERING REV	8,071	6,273	9,000	9,000	8,486	(514)	(5.7%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	14,835	7,455	24,000	24,000	15,000	(9,000)	(37.5%)
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
OTHER INCOME	1,000	(50)	1,000	1,000	1,000	0	0.0%
RETURNED CHECK FEES	1,000	866	1,000	1,000	1,000	0	0.0%
Subtotal for Category	1,264,852	1,087,293	1,290,000	1,290,000	1,332,486	42,486	3.3%
STATE							
MEAL REIMB	38,665	36,290	34,137	34,137	38,987	4,850	14.2%
Subtotal for Category	38,665	36,290	34,137	34,137	38,987	4,850	14.2%
FED							
MEAL REIMB	988,053	1,061,492	1,112,284	1,112,284	1,202,953	90,669	8.2%
FED HEAD START	60,565	31,383	60,565	60,565	44,300	(16,265)	(26.9%)
Subtotal for Category	1,048,618	1,092,875	1,172,849	1,172,849	1,247,253	74,404	6.3%
NON REVENUE							
FUND BALANCE TRANSFER	40,000	0	14,157	14,157	35,000	20,843	147.2%
Subtotal for Category	40,000	0	14,157	14,157	35,000	20,843	147.2%
Total for Fund	2,392,135	2,216,458	2,511,143	2,511,143	2,653,726	142,583	5.7%

FY 2016 Cafeteria Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
ADMIN & WHSE							
ADMINISTRATIVE SALARIES	86,956	86,956	86,956	86,956	88,695	1,739	2.0%
CLERICAL SALARIES	54,553	54,553	56,189	56,189	58,984	2,795	5.0%
WAREHSE WORKER SALARIES	14,939	29,878	30,774	30,774	32,304	1,530	5.0%
SUBSTITUTE SALARIES	0	0	0	0	0	0	0.0%
FICA	12,435	12,726	13,771	13,771	14,235	464	3.4%
VRS	19,541	21,011	23,382	23,382	23,653	271	1.2%
HMP	24,948	22,200	22,200	22,200	22,200	0	0.0%
GROUP LIFE	1,862	2,040	2,296	2,296	2,142	(154)	(6.7%)
DISABILITY INSURANCE	601	629	669	669	687	18	2.7%
DISABILITY-HYBRID	0	0	0	0	310	310	100.0%
UNEMPLOYMENT INSURANCE	2,500	(7)	2,500	2,500	2,500	0	0.0%
WORKERS COMPENSATION	9,350	9,805	12,727	12,727	12,215	(512)	(4.0%)
RHCC	0	0	1,871	1,871	1,756	(115)	(6.1%)
ACCUMULATED LEAVE	6,090	0	6,090	6,090	6,090	0	0.0%
OTHER CONTRACTED SERVICES	13,700	20,027	13,700	13,700	20,000	6,300	46.0%
REPAIR & MAINTENANCE	0	0	0	0	0	0	0.0%
POSTAGE	0	0	250	250	250	0	0.0%
TELEPHONE	1,200	679	1,200	1,200	1,200	0	0.0%
STAFF DEVELOPMENT	200	0	200	200	200	0	0.0%
DUES & MEMBERSHIP	100	36	100	100	100	0	0.0%
OFFICE SUPPLIES	3,300	2,048	5,000	5,000	5,000	0	0.0%
FOOD SUPPLIES	8,225	5,317	10,000	10,000	10,000	0	0.0%
MAINTENANCE REPAIR PARTS	10,000	1,220	11,000	11,000	11,000	0	0.0%
UNIFORMS	2,500	3,046	5,000	5,000	5,000	0	0.0%
OTHER OPERATING SUPPLIES	62,000	60,311	10,000	10,000	62,000	52,000	520.0%
INVENTORY SUPPLIES	1,000	2,579	1,000	1,000	3,000	2,000	200.0%
CAPITAL OUTLAY REPLACE	896	0	38,000	38,000	38,000	0	0.0%
CAPITAL OUTLAY NEW	0	0	15,000	15,000	15,000	0	0.0%
Subtotal for Organization	336,896	335,055	369,875	369,875	436,521	66,646	18.0%

TC WALKER EDUCATIONAL CTR

OPERATIVE SALARIES	20,381	11,902	21,016	21,016	22,061	1,045	5.0%
FOOD SVC WORKER SALARIES	0	10,715	11,036	11,036	0	(11,036)	(100.0%)
SUBSTITUTE SALARIES	1,672	8,500	447	447	8,406	7,959	1780.5%
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	1,688	2,206	2,487	2,487	2,331	(156)	(6.3%)
VRS	2,006	2,058	2,735	2,735	1,882	(853)	(31.2%)
HMP	5,796	8,740	5,520	5,520	5,520	0	0.0%
GROUP LIFE	243	249	424	424	263	(161)	(38.0%)
RHCC	0	0	190	190	131	(59)	(31.1%)
OTHER CONTRACTED SERVICES	400	64	100	100	100	0	0.0%
FOOD SUPPLIES	22,809	19,155	35,116	35,116	30,000	(5,116)	(14.6%)
MAINTENANCE REPAIR PARTS	0	227	500	500	500	0	0.0%
OTHER OPERATING SUPPLIES	3,000	2,507	700	700	3,000	2,300	328.6%
INVENTORY SUPPLIES	1,350	2,237	7,275	7,275	2,500	(4,775)	(65.6%)

FY 2016 Cafeteria Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
Subtotal for Organization	59,345	68,561	87,546	87,546	76,694	(10,852)	(12.4%)

ABG

OPERATIVE SALARIES	33,686	33,686	34,696	34,696	36,422	1,726	5.0%
FOOD SVC WORKER SALARIES	21,285	22,675	24,036	24,036	28,935	4,899	20.4%
SUBSTITUTE SALARIES	6,464	11,110	6,596	6,596	5,699	(897)	(13.6%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	4,700	5,030	4,998	4,998	5,436	438	8.8%
VRS	4,190	4,176	3,729	3,729	4,903	1,174	31.5%
HMP	5,796	11,040	11,040	11,040	16,560	5,520	50.0%
GROUP LIFE	507	505	579	579	684	105	18.1%
RHCC	0	0	258	258	340	82	31.8%
OTHER CONTRACTED SERVICES	903	67	1,000	1,000	1,000	0	0.0%
REPAIR & MAINTENANCE	1,195	1,000	0	0	0	0	0.0%
OFFICE SUPPLIES	232	0	250	250	250	0	0.0%
FOOD SUPPLIES	88,500	84,650	99,800	99,800	95,800	(4,000)	(4.0%)
MAINTENANCE REPAIR PARTS	0	291	1,500	1,500	1,500	0	0.0%
UNIFORMS	514	0	525	525	525	0	0.0%
OTHER OPERATING SUPPLIES	2,013	1,881	2,650	2,650	2,650	0	0.0%
INVENTORY SUPPLIES	5,185	4,006	5,000	5,000	5,000	0	0.0%
Subtotal for Organization	175,170	180,118	196,657	196,657	205,704	9,047	4.6%

ACH

OPERATIVE SALARIES	18,209	25,602	32,309	32,309	31,976	(333)	(1.0%)
FOOD SVC WORKER SALARIES	37,151	34,227	38,267	38,267	26,672	(11,595)	(30.3%)
SUBSTITUTE SALARIES	6,464	7,247	7,786	7,786	5,247	(2,539)	(32.6%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	4,730	4,705	5,995	5,995	4,888	(1,107)	(18.5%)
VRS	4,300	5,183	4,995	4,995	3,860	(1,135)	(22.7%)
HMP	11,592	17,660	26,400	26,400	15,360	(11,040)	(41.8%)
GROUP LIFE	520	627	774	774	540	(234)	(30.2%)
DISABILITY-HYBRID	0	0	0	0	0	0	0.0%
RHCC	0	0	346	346	267	(79)	(22.8%)
OTHER CONTRACTED SERVICES	1,060	64	1,060	1,060	1,060	0	0.0%
REPAIR & MAINTENANCE	1,195	0	0	0	0	0	0.0%
OFFICE SUPPLIES	190	31	200	200	200	0	0.0%
FOOD SUPPLIES	79,550	54,836	80,000	80,000	70,000	(10,000)	(12.5%)
MAINTENANCE REPAIR PARTS	0	119	1,500	1,500	1,500	0	0.0%
UNIFORMS	500	0	525	525	525	0	0.0%
OTHER OPERATING SUPPLIES	4,000	1,959	4,000	4,000	3,000	(1,000)	(25.0%)
INVENTORY SUPPLIES	2,878	3,306	4,000	4,000	4,000	0	0.0%
Subtotal for Organization	172,339	155,566	208,157	208,157	169,095	(39,062)	(18.8%)

BET

OPERATIVE SALARIES	32,343	31,037	33,531	33,531	35,197	1,666	5.0%
FOOD SVC WORKER SALARIES	32,065	24,268	24,996	24,996	26,239	1,243	5.0%

FY 2016 Cafeteria Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
SUBSTITUTE SALARIES	7,578	4,745	6,596	6,596	5,519	(1,077)	(16.3%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	5,507	3,759	4,982	4,982	5,123	141	2.8%
VRS	5,190	4,838	4,480	4,480	4,703	223	5.0%
HMP	17,514	21,860	22,320	22,320	22,320	0	0.0%
GROUP LIFE	628	585	695	695	658	(37)	(5.3%)
RHCC	0	0	310	310	326	16	5.2%
OTHER CONTRACTED SERVICES	903	64	1,000	1,000	1,000	0	0.0%
REPAIR & MAINTENANCE	1,195	100	0	0	0	0	0.0%
OFFICE SUPPLIES	57	0	200	200	200	0	0.0%
FOOD SUPPLIES	85,800	71,228	80,000	80,000	80,000	0	0.0%
MAINTENANCE REPAIR PARTS	0	167	1,500	1,500	1,500	0	0.0%
UNIFORMS	665	0	600	600	600	0	0.0%
OTHER OPERATING SUPPLIES	4,988	2,921	5,000	5,000	5,000	0	0.0%
INVENTORY SUPPLIES	6,500	4,362	6,500	6,500	6,500	0	0.0%
Subtotal for Organization	200,933	169,935	192,710	192,710	194,885	2,175	1.1%

BOT

OPERATIVE SALARIES	42,063	32,161	31,563	31,563	33,133	1,570	5.0%
FOOD SVC WORKER SALARIES	49,487	41,888	43,145	43,145	37,023	(6,122)	(14.2%)
SUBSTITUTE SALARIES	9,361	7,955	8,867	8,867	6,333	(2,534)	(28.6%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	7,720	5,471	6,394	6,394	5,852	(542)	(8.5%)
VRS	6,331	5,985	5,184	5,184	3,647	(1,537)	(29.6%)
HMP	16,128	39,340	38,880	38,880	27,840	(11,040)	(28.4%)
GROUP LIFE	766	724	803	803	509	(294)	(36.6%)
RHCC	0	0	359	359	253	(106)	(29.5%)
OTHER CONTRACTED SERVICES	1,500	80	1,500	1,500	1,500	0	0.0%
REPAIR & MAINTENANCE	760	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	48	0	0	0	0	0	0.0%
OFFICE SUPPLIES	52	58	200	200	200	0	0.0%
FOOD SUPPLIES	89,500	95,849	99,000	99,000	96,000	(3,000)	(3.0%)
MAINTENANCE REPAIR PARTS	0	358	1,500	1,500	1,500	0	0.0%
UNIFORMS	665	147	700	700	700	0	0.0%
OTHER OPERATING SUPPLIES	3,030	2,390	3,000	3,000	3,000	0	0.0%
INVENTORY SUPPLIES	5,550	6,490	6,500	6,500	6,500	0	0.0%
Subtotal for Organization	232,961	238,897	247,595	247,595	223,990	(23,605)	(9.5%)

PET

OPERATIVE SALARIES	19,250	19,250	33,382	33,382	34,025	643	1.9%
FOOD SVC WORKER SALARIES	36,832	36,832	37,937	37,937	34,210	(3,727)	(9.8%)
SUBSTITUTE SALARIES	6,687	6,464	8,002	8,002	5,971	(2,031)	(25.4%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	4,802	4,263	6,074	6,074	5,677	(397)	(6.5%)
VRS	4,945	4,945	5,572	5,572	4,942	(630)	(11.3%)
HMP	18,585	21,380	23,220	23,220	16,560	(6,660)	(28.7%)

FY 2016 Cafeteria Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
GROUP LIFE	598	598	863	863	690	(173)	(20.0%)
RHCC	0	0	386	386	342	(44)	(11.4%)
OTHER CONTRACTED SERVICES	1,078	64	1,000	1,000	1,000	0	0.0%
REPAIR & MAINTENANCE	2,613	0	0	0	0	0	0.0%
OFFICE SUPPLIES	52	52	200	200	200	0	0.0%
FOOD SUPPLIES	69,000	48,492	62,100	62,100	55,000	(7,100)	(11.4%)
MAINTENANCE REPAIR PARTS	0	1,002	1,500	1,500	1,500	0	0.0%
UNIFORMS	665	0	600	600	600	0	0.0%
OTHER OPERATING SUPPLIES	6,000	1,993	3,000	3,000	3,000	0	0.0%
INVENTORY SUPPLIES	4,500	3,739	6,000	6,000	5,000	(1,000)	(16.7%)
Subtotal for Organization	175,607	149,073	189,836	189,836	168,717	(21,119)	(11.1%)

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%

PAG

OPERATIVE SALARIES	0	0	0	0	36,519	36,519	100.0%
FOOD SVC WORKER SALARIES	0	0	0	0	58,212	58,212	100.0%
SUBSTITUTE SALARIES	0	0	0	0	8,504	8,504	100.0%
FICA	0	0	0	0	7,898	7,898	100.0%
VRS	0	0	0	0	7,072	7,072	100.0%
HMP	0	0	0	0	38,760	38,760	100.0%
GROUP LIFE	0	0	0	0	987	987	100.0%
RHCC	0	0	0	0	490	490	100.0%
OTHER CONTRACTED SERVICES	0	0	0	0	1,000	1,000	100.0%
OFFICE SUPPLIES	0	0	0	0	0	0	0.0%
FOOD SUPPLIES	0	0	0	0	125,000	125,000	100.0%
MAINTENANCE REPAIR PARTS	0	0	0	0	200	200	100.0%
UNIFORMS	0	0	0	0	1,000	1,000	100.0%
OTHER OPERATING SUPPLIES	0	0	0	0	3,000	3,000	100.0%
INVENTORY SUPPLIES	0	0	0	0	7,000	7,000	100.0%
Subtotal for Organization	0	0	0	0	295,642	295,642	100.0%

PEA

OPERATIVE SALARIES	35,505	35,528	36,593	36,593	38,414	1,821	5.0%
FOOD SVC WORKER SALARIES	71,797	60,311	64,244	64,244	55,138	(9,106)	(14.2%)
SUBSTITUTE SALARIES	12,928	3,659	11,246	11,246	8,323	(2,923)	(26.0%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	9,198	7,388	8,575	8,575	7,794	(781)	(9.1%)
VRS	7,578	7,580	6,773	6,773	6,060	(713)	(10.5%)
HMP	31,563	26,760	26,760	26,760	21,240	(5,520)	(20.6%)
GROUP LIFE	917	917	1,049	1,049	846	(203)	(19.4%)
RHCC	0	0	469	469	420	(49)	(10.4%)
OTHER CONTRACTED SERVICES	2,000	116	1,500	1,500	1,500	0	0.0%

FY 2016 Cafeteria Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
REPAIR & MAINTENANCE	3,629	0	0	0	0	0	0.0%
OFFICE SUPPLIES	80	0	200	200	200	0	0.0%
FOOD SUPPLIES	168,100	120,840	157,096	157,096	150,000	(7,096)	(4.5%)
MAINTENANCE REPAIR PARTS	0	1,407	1,500	1,500	1,500	0	0.0%
UNIFORMS	1,300	0	1,000	1,000	1,000	0	0.0%
OTHER OPERATING SUPPLIES	3,800	2,734	6,000	6,000	4,000	(2,000)	(33.3%)
INVENTORY SUPPLIES	13,750	6,461	10,000	10,000	8,000	(2,000)	(20.0%)
Subtotal for Organization	362,145	273,699	333,005	333,005	304,435	(28,570)	(8.6%)

GHS

OPERATIVE SALARIES	69,454	69,500	71,585	71,585	75,143	3,558	5.0%
FOOD SVC WORKER SALARIES	131,104	124,396	128,654	128,654	128,587	(67)	(0.1%)
SUBSTITUTE SALARIES	22,623	16,077	21,735	21,735	16,827	(4,908)	(22.6%)
EMPLOYEE BONUSES	0	0	0	0	0	0	0.0%
FICA	17,074	14,963	16,982	16,982	16,873	(109)	(0.6%)
VRS	10,563	10,646	9,506	9,506	9,979	473	5.0%
HMP	27,846	26,520	26,520	26,520	26,520	0	0.0%
GROUP LIFE	1,278	1,288	1,472	1,472	1,393	(79)	(5.4%)
RHCC	0	0	658	658	691	33	5.0%
OTHER CONTRACTED SERVICES	4,400	388	1,500	1,500	2,000	500	33.3%
REPAIR & MAINTENANCE	4,875	0	0	0	0	0	0.0%
OFFICE SUPPLIES	1,426	2	400	400	30	(370)	(92.5%)
FOOD SUPPLIES	356,850	360,563	376,250	376,250	280,000	(96,250)	(25.6%)
MAINTENANCE REPAIR PARTS	0	1,411	1,500	1,500	0	(1,500)	(100.0%)
UNIFORMS	1,968	0	2,000	2,000	0	(2,000)	(100.0%)
OTHER OPERATING SUPPLIES	6,590	4,152	7,000	7,000	5,000	(2,000)	(28.6%)
INVENTORY SUPPLIES	20,688	14,246	20,000	20,000	15,000	(5,000)	(25.0%)
Subtotal for Organization	676,739	644,152	685,762	685,762	578,043	(107,719)	(15.7%)
Total for Fund	2,392,135	2,215,054	2,511,143	2,511,143	2,653,726	142,583	5.7%

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 2016 Regional Special Education Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
MPRSE							
INTEREST-BANK DEPOSIT	1,000	357	1,000	1,000	500	(500)	(50.0%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	65,000	40,189	65,000	65,000	65,000	0	0.0%
OTHER INCOME-DESIGNATED	90,275	0	9,442	9,442	0	(9,442)	(100.0%)
TUITION-GLOUCESTER	443,655	397,159	449,580	449,580	427,646	(21,934)	(4.9%)
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	55,457	48,678	52,892	52,892	26,728	(26,164)	(49.5%)
TUITION-WEST POINT	83,185	68,470	79,338	79,338	80,184	846	1.1%
TUITION-KING WILLIAM	0	24,339	0	0	0	0	0.0%
Subtotal for Category	738,572	579,192	657,252	657,252	600,057	(57,195)	(8.7%)
MPRSE STATE							
OTHER STATE FUNDS	0	2,080	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	26,000	24,940	49,804	49,804	26,000	(23,804)	(47.8%)
Subtotal for Category	26,000	27,020	49,804	49,804	26,000	(23,804)	(47.8%)
Total for Fund	764,572	606,212	707,056	707,056	626,057	(80,999)	(11.5%)

FY 2016 Regional Special Education Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
ADMIN MPRSE							
SUPPLEMENTAL SALARIES	8,250	8,250	8,250	8,250	8,250	0	0.0%
FICA	631	631	631	631	632	1	0.2%
WORKERS COMPENSATION	1,250	1,329	1,250	1,250	1,000	(250)	(20.0%)
LEGAL SERVICES	10,000	0	10,000	10,000	10,000	0	0.0%
PROFESSIONAL SERVICES	55,000	40,189	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%
TUITION REIMBURSEMENT	0	0	0	0	500	500	100.0%
OFFICE SUPPLIES	100	0	100	100	100	0	0.0%
MEDICAL SUPPLIES	800	519	800	800	800	0	0.0%
OTHER OPERATING SUPPLIES	2,080	2,121	0	0	0	0	0.0%
CONTINGENCY	90,275	0	9,442	9,442	0	(9,442)	(100.0%)
Subtotal for Organization	169,386	53,431	86,473	86,473	77,282	(9,191)	(10.6%)

ABG MPRSE							
INSTRUCTIONAL SALARIES	39,890	39,890	39,890	39,890	0	(39,890)	(100.0%)
TEACHER ASST. SALARIES	23,051	17,334	17,334	17,334	0	(17,334)	(100.0%)
SUBSTITUTE SALARIES	1,500	1,108	1,500	1,500	0	(1,500)	(100.0%)
EMPLOYEE BONUSES	0	0	520	520	0	(520)	(100.0%)
FICA	4,930	4,378	4,533	4,533	0	(4,533)	(100.0%)
VRS	8,038	7,308	8,298	8,298	0	(8,298)	(100.0%)
HMP	5,796	5,520	5,520	5,520	0	(5,520)	(100.0%)
GROUP LIFE	749	681	756	756	0	(756)	(100.0%)
DISABILITY INSURANCE	35	34	35	35	0	(35)	(100.0%)
DISABILITY-HYBRID	0	0	0	0	0	0	0.0%
RHCC	0	0	676	676	0	(676)	(100.0%)
LEASE/RENT OF BUILDINGS	500	500	500	500	0	(500)	(100.0%)
TRAVEL-MILEAGE	250	0	250	250	0	(250)	(100.0%)
TRAINING	250	0	250	250	0	(250)	(100.0%)
TUITION REIMBURSEMENT	250	0	250	250	0	(250)	(100.0%)
OTHER OPERATING SUPPLIES	1,000	23	1,000	1,000	0	(1,000)	(100.0%)
INSTRUCTIONAL SUPPLIES	500	239	500	500	0	(500)	(100.0%)
SOFTWARE/ONLINE CONTENT	400	0	400	400	0	(400)	(100.0%)
NON-CAPITAL TECH HARDWARE	659	0	9,561	9,561	0	(9,561)	(100.0%)
Subtotal for Organization	87,798	77,014	91,773	91,773	0	(91,773)	(100.0%)

PET MPSE							
INSTRUCTIONAL SALARIES	86,207	86,208	86,208	86,208	87,711	1,503	1.7%
TEACHER ASST. SALARIES	76,909	66,140	71,921	71,921	55,097	(16,824)	(23.4%)
SUBSTITUTE SALARIES	4,500	3,083	4,500	4,500	3,750	(750)	(16.7%)
EMPLOYEE BONUSES	0	0	2,157	2,157	0	(2,157)	(100.0%)
FICA	12,823	11,240	12,607	12,607	11,212	(1,395)	(11.1%)
VRS	20,830	19,574	22,929	22,929	20,208	(2,721)	(11.9%)
HMP	44,226	40,305	43,440	43,440	35,580	(7,860)	(18.1%)

FY 2016 Regional Special Education Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
GROUP LIFE	1,942	1,824	2,088	2,088	1,700	(388)	(18.6%)
DISABILITY INSURANCE	103	96	103	103	86	(17)	(16.5%)
DISABILITY-HYBRID	0	8	0	0	81	81	100.0%
RHCC	0	0	1,866	1,866	1,514	(352)	(18.9%)
LEASE/RENT OF BUILDINGS	1,000	1,000	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	500	0	500	500	500	0	0.0%
TRAINING	500	0	500	500	500	0	0.0%
OTHER OPERATING SUPPLIES	2,000	378	2,000	2,000	2,000	0	0.0%
INSTRUCTIONAL SUPPLIES	1,000	491	1,000	1,000	1,000	0	0.0%
SOFTWARE/ONLINE CONTENT	0	0	800	800	800	0	0.0%
NON-CAPITAL TECH HARDWARE	19,414	19,414	19,122	19,122	10,400	(8,722)	(45.6%)
Subtotal for Organization	271,954	249,760	272,741	272,741	233,139	(39,602)	(14.5%)

PEA MPSE

INSTRUCTIONAL SALARIES	0	0	0	0	40,400	40,400	100.0%
TEACHER ASST. SALARIES	0	0	0	0	17,681	17,681	100.0%
SUBSTITUTE SALARIES	0	0	0	0	1,500	1,500	100.0%
FICA	0	0	0	0	4,558	4,558	100.0%
VRS	0	0	0	0	8,219	8,219	100.0%
HMP	0	0	0	0	11,040	11,040	100.0%
GROUP LIFE	0	0	0	0	692	692	100.0%
DISABILITY INSURANCE	0	0	0	0	35	35	100.0%
DISABILITY-HYBRID	0	0	0	0	81	81	100.0%
RHCC	0	0	0	0	616	616	100.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	500	500	100.0%
TRAVEL-MILEAGE	0	0	0	0	250	250	100.0%
TRAINING	0	0	0	0	250	250	100.0%
OTHER OPERATING SUPPLIES	0	0	0	0	250	250	100.0%
INSTRUCTIONAL SUPPLIES	0	0	0	0	1,000	1,000	100.0%
SOFTWARE/ONLINE CONTENT	0	0	0	0	400	400	100.0%
NON-CAPITAL TECH HARDWARE	0	0	0	0	5,200	5,200	100.0%
Subtotal for Organization	0	0	0	0	92,672	92,672	100.0%

GHS MPRSE

INSTRUCTIONAL SALARIES	89,777	89,169	89,777	89,777	85,815	(3,962)	(4.4%)
OTHER PROF. SALARIES	25,500	25,500	25,500	25,500	26,010	510	2.0%
TEACHER ASST. SALARIES	37,262	37,262	37,262	37,262	26,709	(10,553)	(28.3%)
SUBSTITUTE SALARIES	3,750	2,470	3,750	3,750	3,750	0	0.0%
EMPLOYEE BONUSES	0	0	1,118	1,118	0	(1,118)	(100.0%)
FICA	11,957	10,856	12,042	12,042	10,885	(1,157)	(9.6%)
VRS	19,480	19,479	22,119	22,119	19,603	(2,516)	(11.4%)
VRS HYBRID	0	0	0	0	0	0	0.0%
HMP	37,359	35,580	35,580	35,580	30,480	(5,100)	(14.3%)
GROUP LIFE	1,816	1,815	2,014	2,014	1,649	(365)	(18.1%)
DISABILITY INSURANCE	86	86	86	86	86	0	0.0%
DISABILITY-HYBRID	0	0	0	0	208	208	100.0%

FY 2016 Regional Special Education Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
RHCC	0	0	1,800	1,800	1,469	(331)	(18.4%)
OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,000	1,000	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	500	0	600	600	600	0	0.0%
TRAINING	500	0	500	500	500	0	0.0%
OTHER OPERATING SUPPLIES	2,000	186	2,000	2,000	2,000	0	0.0%
INSTRUCTIONAL SUPPLIES	1,000	339	1,000	1,000	1,000	0	0.0%
SOFTWARE/ONLINE CONTENT	0	0	800	800	800	0	0.0%
NON-CAPITAL TECH HARDWARE	5,527	5,526	19,121	19,121	10,400	(8,721)	(45.6%)
Subtotal for Organization	237,514	229,268	256,069	256,069	222,964	(33,105)	(12.9%)
Total for Fund	766,652	609,473	707,056	707,056	626,057	(80,999)	(11.5%)

Social Services Section

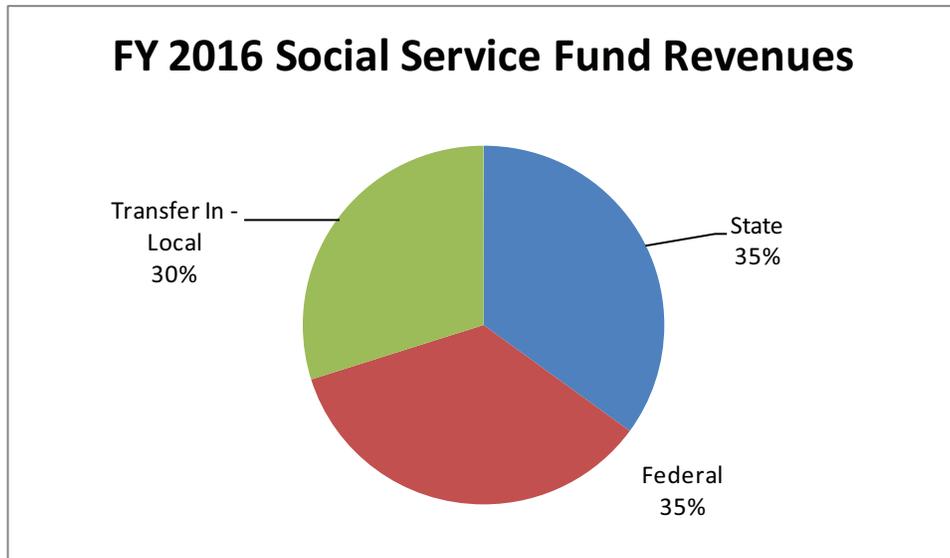
Social Services Budget

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.

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 \$4,061,802, which is an increase of \$250,775 from last year. The local appropriation for the Social Services budget is proposed at \$1,213,319 for next year.



FY 2016 Social Services Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	0	1,590	0	0	0	0	0.0%
Subtotal for Category	0	1,590	0	0	0	0	0.0%
STATE							
GENERAL ADMINISTRATION	455,529	351,980	488,109	488,109	496,428	8,319	1.7%
FOSTER CARE-ADC	648,774	566,055	722,500	722,500	770,000	47,500	6.6%
PREVENTION	60	2	60	60	2	(58)	(96.7%)
DAY CARE	0	47,537	0	0	0	0	0.0%
RESPITE CARE	644	396	644	644	644	0	0.0%
EMERGENCY ASSISTANCE	245	0	0	0	0	0	0.0%
ADC-MANUAL	245	0	0	0	0	0	0.0%
AGED/DISABLED AUX GRANT	152,400	139,971	154,800	154,800	144,000	(10,800)	(7.0%)
INDEPENDENT LIVING	1,200	984	1,200	1,200	1,200	0	0.0%
JOBS/VIEW	10,210	8,752	10,211	10,211	9,404	(807)	(7.9%)
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	1,269,307	1,123,568	1,377,524	1,377,524	1,421,678	44,154	3.2%
FEDERAL							
GENERAL ADMINISTRATION	939,802	1,038,999	1,021,612	1,021,612	1,089,345	67,733	6.6%
FOSTER CARE-ADC	237,726	249,286	250,500	250,500	298,000	47,500	19.0%
PREVENTION	275	2,742	275	275	308	33	12.0%
DAY CARE	0	0	0	0	0	0	0.0%
DAY CARE-HEAD START	0	0	0	0	0	0	0.0%
RESPITE CARE	356	219	356	356	356	0	0.0%
PURCHASED SERVICES	0	0	0	0	0	0	0.0%
EMERGENCY ASSISTANCE	255	0	0	0	0	0	0.0%
ADC-MANUAL	255	0	0	0	0	0	0.0%
ADULT SERVICES	9,893	11,723	9,893	9,893	9,600	(293)	(3.0%)
INDEPENDENT LIVING	4,800	3,936	4,800	4,800	4,800	0	0.0%
ADOPTION INCENTIVE	0	0	0	0	0	0	0.0%
FC RECRUITMENT GRANT	815	492	716	716	0	(716)	(100.0%)
VIEW	21,899	12,684	21,899	21,899	20,171	(1,728)	(7.9%)
FC/DC TRANS GRANT	0	0	0	0	0	0	0.0%
PREVENTION/ADULTS	4,200	1,330	4,200	4,200	4,225	25	0.6%
Subtotal for Category	1,220,276	1,321,412	1,314,251	1,314,251	1,426,805	112,554	8.6%
NON REVENUE							
TRANSFERS IN	1,119,252	732,894	1,119,252	1,119,252	1,213,319	94,067	8.4%
Subtotal for Category	1,119,252	732,894	1,119,252	1,119,252	1,213,319	94,067	8.4%
Total for Fund	3,608,835	3,179,464	3,811,027	3,811,027	4,061,802	250,775	6.6%

FY 2016 Social Services Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
ADMINISTRATION							
SALARIES	1,577,934	1,367,899	1,672,578	1,672,578	1,695,554	22,976	1.4%
SALARIES-OVERTIME	55,000	36,177	32,000	32,000	41,000	9,000	28.1%
FRINGE BENEFITS	0	0	0	0	29,471	29,471	100.0%
FICA	118,675	101,360	130,400	130,400	137,788	7,388	5.7%
VRS	177,365	151,672	179,010	179,010	192,353	13,343	7.5%
HMP	225,751	197,541	301,475	301,475	387,976	86,501	28.7%
GROUP LIFE	17,798	15,325	20,871	20,871	20,529	(342)	(1.6%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	2,000	646	2,000	2,000	2,000	0	0.0%
WORKERS COMPENSATION	6,603	4,378	5,689	5,689	5,877	188	3.3%
OTHER CONTRACTED SERVICES	64,050	60,481	67,300	67,300	69,900	2,600	3.9%
ADVERTISING	750	134	750	750	250	(500)	(66.7%)
ELECTRICAL SERVICES	19,800	17,042	18,300	18,300	18,300	0	0.0%
POSTAGE	14,000	13,868	13,000	13,000	15,000	2,000	15.4%
TELEPHONE	20,500	20,134	18,000	18,000	25,250	7,250	40.3%
FIRE INSURANCE	0	0	0	0	0	0	0.0%
VEHICLE INSURANCE	3,300	3,300	3,700	3,700	3,800	100	2.7%
SURETY BOND PAYMENTS	100	100	100	100	100	0	0.0%
PUBLIC OFFICIALS LIAB	0	0	0	0	0	0	0.0%
PROPERTY INSURANCE	0	0	0	0	0	0	0.0%
LEASE/RENT OF EQUIPMENT	2,430	2,418	2,125	2,125	2,125	0	0.0%
TRAINING	11,500	8,226	7,000	7,000	8,000	1,000	14.3%
DUES & MEMBERSHIP	850	650	850	850	850	0	0.0%
OFFICE SUPPLIES	38,700	38,136	37,200	37,200	37,200	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
COST ALLOC-DIRECT BILL	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	43,800	43,727	2,500	2,500	2,500	0	0.0%
Subtotal for Organization	2,400,906	2,083,215	2,514,848	2,514,848	2,695,823	180,975	7.2%

ASSISTANCE PROGRAMS

AUXILIARY GRANTS	190,500	174,964	193,500	193,500	180,000	(13,500)	(7.0%)
AID TO DEPENDENT CHILDREN	500	0	0	0	0	0	0.0%
ADC-FOSTER CARE	267,000	251,514	267,000	267,000	267,000	0	0.0%
EMERGENCY ASSISTANCE	500	0	0	0	0	0	0.0%
SUBSIDIZED ADOPTION	248,000	237,288	234,000	234,000	329,000	95,000	40.6%
STATE/LOCAL ADOPTION	403,500	375,303	472,000	472,000	472,000	0	0.0%
HOSPITALIZATION-SLH	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	5,000	866	8,000	8,000	8,000	0	0.0%
Subtotal for Organization	1,115,000	1,039,935	1,174,500	1,174,500	1,256,000	81,500	6.9%

PURCHASE SERVICES

FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
NONVIEW DAY CARE	0	0	0	0	0	0	0.0%

FY 2016 Social Services Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
TRANS DAY CARE	0	0	0	0	0	0	0.0%
ADULT SERVICES	32,700	14,654	57,700	57,700	50,000	(7,700)	(13.3%)
PREVENTIVE SERVICEES	367	304	367	367	367	0	0.0%
PREVENTION/ADULTS	8,000	4,516	5,000	5,000	5,000	0	0.0%
NONVIEW DAY CARE-FEDERAL	0	0	0	0	0	0	0.0%
OTHER CHARGES	0	0	0	0	0	0	0.0%
DAY CARE-HEAD START	0	0	0	0	0	0	0.0%
VIEW	38,000	25,369	38,000	38,000	35,000	(3,000)	(7.9%)
MEDS	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	0	0	7,000	7,000	8,000	1,000	14.3%
Subtotal for Organization	79,067	44,843	108,067	108,067	98,367	(9,700)	(9.0%)

GRANTS

SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	0	0	0	0	0	0	0.0%
VRS	0	0	0	0	0	0	0.0%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	0	0	0	0	0	0	0.0%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	0	0	0	0	0	0	0.0%
PIP GRANTS	0	0	0	0	0	0	0.0%
DAY CARE INITIATIVE GRANT	0	0	0	0	0	0	0.0%
RESPIRE CARE PROGRAM	1,000	615	1,000	1,000	1,000	0	0.0%
INDEPENDENT LIVING GRANT	6,000	4,920	6,000	6,000	6,000	0	0.0%
ADOPTION INCENTIVE	0	0	0	0	0	0	0.0%
SERVICES COORDINATOR PROG	2,250	1,376	2,000	2,000	0	(2,000)	(100.0%)
Subtotal for Organization	9,250	6,911	9,000	9,000	7,000	(2,000)	(22.2%)

SOCIAL SERVICES BOARD

BOARD MEMBER SALARIES	4,000	3,959	4,000	4,000	4,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	312	302	312	312	312	0	0.0%
TRAVEL-LOCAL MEETINGS	300	300	300	300	300	0	0.0%
Subtotal for Organization	4,612	4,561	4,612	4,612	4,612	0	0.0%
Total for Fund	3,608,835	3,179,464	3,811,027	3,811,027	4,061,802	250,775	6.6%

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 2016 Comprehensive Services Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,030	21,199	3,720	3,720	3,720	0	0.0%
Subtotal for Category	4,030	21,199	3,720	3,720	3,720	0	0.0%
STATE							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	2,470	2,184	2,280	2,280	2,280	0	0.0%
CSA POOL RECEIPTS	831,000	726,336	841,000	841,000	841,000	0	0.0%
Subtotal for Category	833,470	728,520	843,280	843,280	843,280	0	0.0%
FEDERAL							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	19,500	17,245	18,000	18,000	18,000	0	0.0%
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	19,500	17,245	18,000	18,000	18,000	0	0.0%
NON REVENUE							
TRANSFERS IN	646,000	517,960	651,000	651,000	651,000	0	0.0%
Subtotal for Category	646,000	517,960	651,000	651,000	651,000	0	0.0%
Total for Fund	1,503,000	1,284,924	1,516,000	1,516,000	1,516,000	0	0.0%

FY 2016 Comprehensive Services Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
GRANTS							
CSA PROGRAM EXPENSES	1,477,000	1,261,931	1,492,000	1,492,000	1,492,000	0	0.0%
FAMILY PRESERVATION-SUPPO	26,000	22,993	24,000	24,000	24,000	0	0.0%
Subtotal for Organization	1,503,000	1,284,924	1,516,000	1,516,000	1,516,000	0	0.0%
Total for Fund	1,503,000	1,284,924	1,516,000	1,516,000	1,516,000	0	0.0%

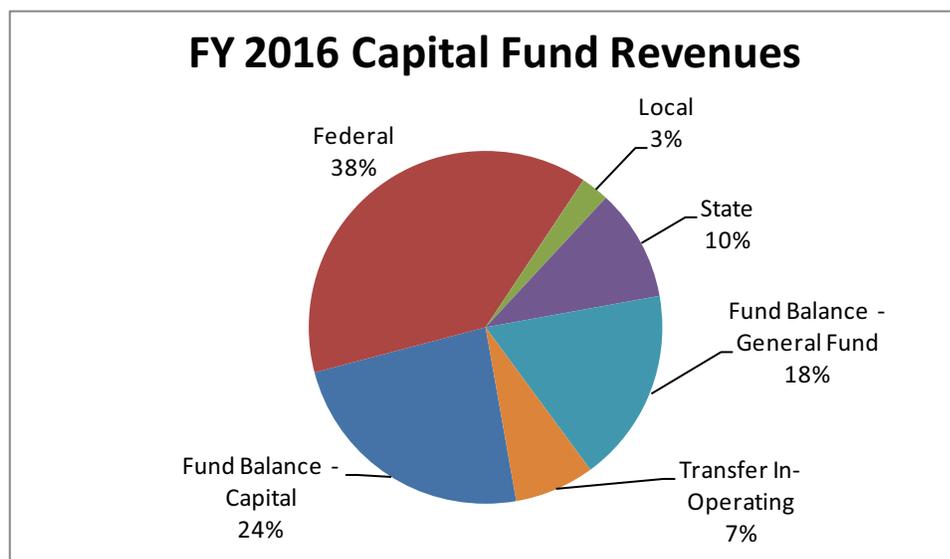
Capital Fund Section

Capital Projects Budget

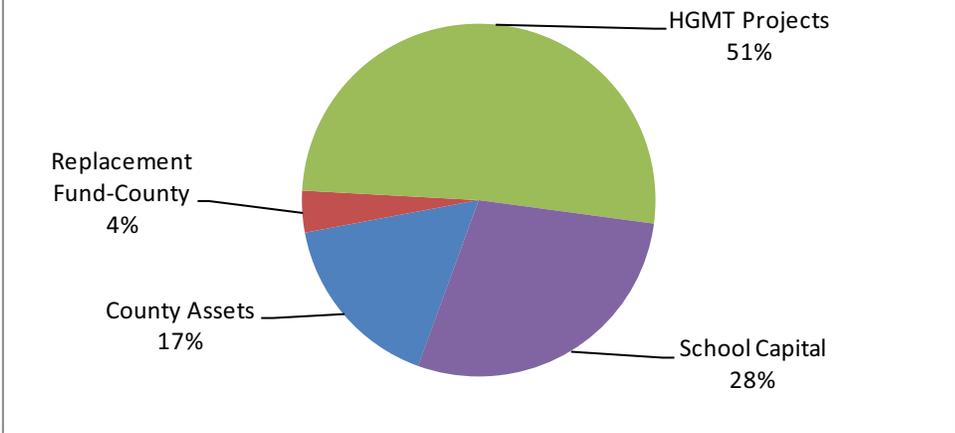
The capital projects budget for next year is \$6,001,022.

While this budget proposal does not include all department and agency requests, it does include funding for the following:

- \$644,000 for tax assessment and receipting software for the Treasurer and Commissioner of the Revenue. Funding for this project will be provided from excess fund balance in the General Fund.
- \$250,000 for computer network upgrades. The funding for this project will be provided from excess fund balance in the General Fund.
- \$30,000 for County building repairs. The funding for this project will be provided from excess fund balance in the General Fund.
- \$190,000 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.
- \$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.
- \$61,200 to continue the funding of a County personal computer replacement program.
- \$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.
- \$115,527 for School Capital Projects. The funding for this line will be provided from excess fund balance in the General Fund.
- \$1,384,000 for the School Division's HVAC and roof replacement program. This project is funded with proceeds from the 2013 Virginia Public School bond sale.



FY 2016 Capital Fund Expenditures



FY 2016 Capital Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
LOCAL							
INTEREST-LGIP	0	125	0	0	0	0	0.0%
Subtotal for Category	0	125	0	0	0	0	0.0%
MISCELLANEOUS							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	0	25,000	0	50,066	0	(50,066)	(100.0%)
OTHER INCOME	176,000	93,735	150,000	150,000	150,000	0	0.0%
CASH PROFFERS	0	12,400	0	0	0	0	0.0%
Subtotal for Category	176,000	131,135	150,000	200,066	150,000	(50,066)	(25.0%)
STATE REVENUE							
REGISTRAR	0	0	0	0	0	0	0.0%
OTHER STATE FUNDS	77,259	77,259	0	0	0	0	0.0%
STATE GRANT	1,120,072	273,013	1,264,000	1,362,714	600,000	(762,714)	(56.0%)
Subtotal for Category	1,197,331	350,272	1,264,000	1,362,714	600,000	(762,714)	(56.0%)
FEDERAL REVENUE							
FEDERAL GRANTS	2,274,954	884,267	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	2,274,954	884,267	2,250,000	2,250,000	2,250,000	0	0.0%
NON REVENUE							
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
VPSA BOND PROCEEDS	5,000,000	5,006,015	0	0	0	0	0.0%
SNAP INTEREST	0	4,264	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
VRA-WATER SYSTEM	0	0	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	3,002,450	2,364,850	2,156,606	2,640,806	1,617,022	(1,023,784)	(38.8%)
FUND BALANCE-COMMITTED	3,050,302	0	4,585,000	4,789,171	1,384,000	(3,405,171)	(71.1%)
Subtotal for Category	11,052,752	7,375,130	6,741,606	7,429,977	3,001,022	(4,428,955)	(59.6%)
Total for Fund	14,701,037	8,740,928	10,405,606	11,242,757	6,001,022	(5,241,735)	(46.6%)

FY 2016 Capital Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
COUNTY CAPITAL							
SOFTWARE	250,000	0	500,000	500,000	894,000	394,000	78.8%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
COMMUNICATIONS EQUIPMT	270,000	285,172	0	0	0	0	0.0%
FAIRFIELD PROJECT	0	0	364,000	364,000	0	(364,000)	(100.0%)
GLOU TOWN COMM ROAD REP	0	0	0	0	0	0	0.0%
WATER SYSTEM PROJECTS	0	0	0	0	0	0	0.0%
PARK PROJECTS	834,398	185,013	655,398	705,464	0	(705,464)	(100.0%)
MAIN ST PROJECT	0	0	0	0	0	0	0.0%
REPAIR BLDGS	122,055	46,455	0	71,400	30,000	(41,400)	(58.0%)
COMMUNICATIONS	743,375	707,449	0	35,810	0	(35,810)	(100.0%)
ANIMAL CONTROL	48,333	48,333	48,333	48,333	0	(48,333)	(100.0%)
SHERIFF EQUIPMENT	0	0	50,050	50,050	0	(50,050)	(100.0%)
COURTHOUSE	33,000	34,454	0	0	0	0	0.0%
BURN BUILDING	20,072	18,647	0	0	0	0	0.0%
COUNTY OFFICE SPACE	278,329	164,995	0	153,335	0	(153,335)	(100.0%)
CABLE SERVICES PROGRAM	225,000	215,144	194,880	194,880	190,000	(4,880)	(2.5%)
TOURISM PROJECTS	0	0	0	75,000	0	(75,000)	(100.0%)
LAND PURCHASE	0	0	0	0	0	0	0.0%
FEMA HGMT GRANTS	3,026,450	1,115,323	3,000,000	3,000,000	3,000,000	0	0.0%
FUND BALANCE	339,102	0	0	0	0	0	0.0%
Subtotal for Organization	6,190,114	2,820,985	4,812,661	5,198,272	4,114,000	(1,084,272)	(20.9%)
REPLACEMENT FUNDS							
COMPUTER SYSTEM	61,200	53,123	61,200	61,200	61,200	0	0.0%
OFFICE EQUIPMENT	42,065	45,936	0	0	0	0	0.0%
SHERIFF VEHICLES	267,000	288,643	0	0	0	0	0.0%
COUNTY VEHICLES	28,000	26,116	0	0	0	0	0.0%
SCHOOL VEHICLES	0	0	0	0	0	0	0.0%
VEHICLE REPLACEMT FUND	0	0	163,147	245,300	163,147	(82,153)	(33.5%)
FACILITY REPLACEMT FUND	0	0	50,000	50,000	0	(50,000)	(100.0%)
Subtotal for Organization	398,265	413,818	274,347	356,500	224,347	(132,153)	(37.1%)
SCHOOL CAPITAL							
SCHOOL CAPITAL PROJECTS	2,817,658	2,721,100	0	0	115,527	115,527	100.0%
VEHICLE REPLACEMT FUND	295,000	283,792	163,148	174,356	163,148	(11,208)	(6.4%)
FACILITY REPLACEMT FUND	0	0	655,450	1,013,629	0	(1,013,629)	(100.0%)
TCW REPURPOSING	0	0	0	0	0	0	0.0%
HVAC & ROOF PROJECTS	5,000,000	1,245,167	4,500,000	4,500,000	1,384,000	(3,116,000)	(69.2%)
Subtotal for Organization	8,112,658	4,250,059	5,318,598	5,687,985	1,662,675	(4,025,310)	(70.8%)
Total for Fund	14,701,037	7,484,862	10,405,606	11,242,757	6,001,022	(5,241,735)	(46.6%)

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 2016 School Construction Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
LOC							
INTEREST-LGIP	9,000	19,550	3,000	3,000	0	(3,000)	(100.0%)
DONATIONS	0	0	0	0	0	0	0.0%
SALE OF EQUIPMENT	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	2,724,934	2,724,934	220,700	220,700	220,696	(4)	(0.0%)
OTHER INCOME	1,000,000	0	0	0	0	0	0.0%
Subtotal for Category	3,733,934	2,744,484	223,700	223,700	220,696	(3,004)	(1.3%)
STATE REVENUE							
EMERGENCY ASSISTANCE	0	34,887	0	0	0	0	0.0%
STATE GRANT	0	1,780	830,000	830,000	400,000	(430,000)	(51.8%)
Subtotal for Category	0	36,667	830,000	830,000	400,000	(430,000)	(51.8%)
SCH CONST							
LOCAL BOND PROCEEDS	0	0	0	0	0	0	0.0%
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
VPSA BOND PROCEEDS	12,000,000	12,000,000	0	0	0	0	0.0%
SNAP PROCEEDS	0	0	0	0	0	0	0.0%
SNAP INTEREST	36,000	15,161	2,000	2,000	500	(1,500)	(75.0%)
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	9,866,494	0	18,944,300	18,944,300	4,978,804	(13,965,496)	(73.7%)
Subtotal for Category	21,902,494	12,015,161	18,946,300	18,946,300	4,979,304	(13,966,996)	(73.7%)
Total for Fund	25,636,428	14,796,312	20,000,000	20,000,000	5,600,000	(14,400,000)	(72.0%)

FY 2016 School Construction Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
CFS							
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%
PAGE							
PROFESSIONAL SERVICES	500,000	350,337	300,000	300,000	100,000	(200,000)	(66.7%)
OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	0	12,419	0	0	0	0	0.0%
OTHER CHARGES	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	15,771	0	0	0	0	0.0%
INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY REPLACE	15,000,000	6,045,222	19,200,000	19,200,000	5,500,000	(13,700,000)	(71.4%)
CO REPLACE RETAINAGE	0	299,866	0	0	0	0	0.0%
ALTERATIONS-BLDG/GRDS	0	0	0	0	0	0	0.0%
FUND BALANCE	10,136,428	0	500,000	500,000	0	(500,000)	(100.0%)
Subtotal for Organization	25,636,428	6,723,615	20,000,000	20,000,000	5,600,000	(14,400,000)	(72.0%)
TRANS							
REPAIR & MAINTAIN/AUTO	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%
GROUNDS SVCS							
OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0.0%
MAINTENANCE SUPPLIES	0	0	0	0	0	0	0.0%
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%
Total for Fund	25,636,428	6,723,615	20,000,000	20,000,000	5,600,000	(14,400,000)	(72.0%)

Debt Fund Section

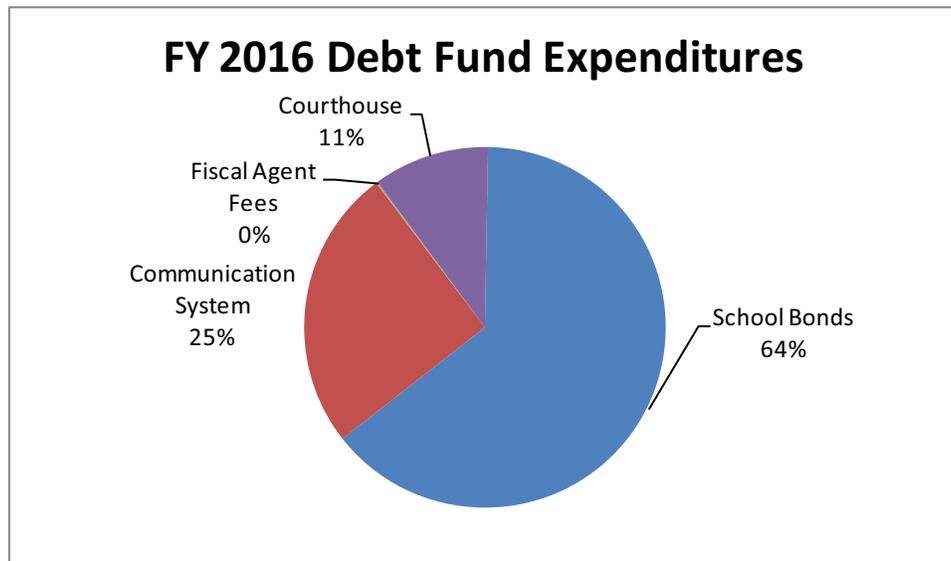
Debt Fund Budget

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 \$5,730,799, which is a decrease of \$5,446 over the prior fiscal year's adopted budget. Included in the budget is federal reimbursement of \$233,268 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, 2015</u>	<u>Last Payment Due</u>
SCHOOL DEBT				
General Obligation Bonds VPSA				
Bethel Elementary	May 2, 1996	\$ 2,800,000	\$ 280,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	7,525,000	4,340,000	July 15, 2023
Abingdon Elementary	November 9, 2006	6,505,000	4,351,193	July 15, 2026
Abingdon	November 8, 2007	6,364,713	4,610,000	July 15, 2027
VPSA 2011	December 15, 2011	500,000	470,000	December 1, 2030
VPSA 2012	October 31, 2012	599,684	5,759,694	December 1, 2034
VPSA 2013	November 21, 2013	15,845,000	15,395,000	July 15, 2033
Total VPSA Debt		\$	<u>35,205,887</u>	
State Literary Fund Loans				
Bethel	July 15, 1998	\$ 4,970,324	\$ 970,324	July 15, 2018
Total Literary Fund Debt			<u>970,324</u>	
Total School Debt			<u>\$ 36,176,211</u>	
PRIMARY GOVERNMENT DEBT				
Courthouse Series 2006 Refunding	March 22, 2006	\$ 8,205,000	\$ 6,885,000	November 1, 2030
Communications System	January 1, 2007	11,245,000	3,992,408	July 1, 2017
Total County Debt			<u>\$ 10,877,408</u>	
Grand Total Debt			<u>\$ 47,053,619</u>	



FY 2016 Debt Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
LOCAL							
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%
FEDERAL							
MISCELLANEOUS	229,745	233,520	233,520	233,520	233,268	(252)	(0.1%)
Subtotal for Category	229,745	233,520	233,520	233,520	233,268	(252)	(0.1%)
NON REVENUE							
VPSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	4,319,437	4,306,811	5,502,725	5,502,725	5,497,531	(5,194)	(0.1%)
Subtotal for Category	4,319,437	4,306,811	5,502,725	5,502,725	5,497,531	(5,194)	(0.1%)
Total for Fund	4,549,182	4,540,331	5,736,245	5,736,245	5,730,799	(5,446)	(0.1%)

FY 2016 Debt Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
DEBT PAYMENTS							
REDEMPTION PSA BONDS	1,185,909	1,185,909	1,669,852	1,669,852	1,869,000	199,148	11.9%
REDEMPTION LITERARY LOANS	250,000	250,000	250,000	250,000	250,000	0	0.0%
INTEREST PSA LOANS	1,001,535	1,001,535	1,713,205	1,713,205	1,527,311	(185,894)	(10.9%)
INTEREST LITERARY LOANS	44,110	44,110	36,610	36,610	29,110	(7,500)	(20.5%)
FISCAL AGENT FEES	14,500	5,650	10,150	10,150	6,050	(4,100)	(40.4%)
COURTHOUSE	601,070	601,070	604,370	604,370	597,270	(7,100)	(1.2%)
COMMUNICATIONS SYSTEM	1,452,058	1,452,058	1,452,058	1,452,058	1,452,058	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	4,549,182	4,540,331	5,736,245	5,736,245	5,730,799	(5,446)	(0.1%)
Total for Fund	4,549,182	4,540,331	5,736,245	5,736,245	5,730,799	(5,446)	(0.1%)

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 2016 Gloucester Sanitary #1 Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	17,500	17,740	17,500	17,500	17,500	0	0.0%
DELINQUENT REAL ESTATE	240	359	240	240	240	0	0.0%
PUBLIC SERVICE CORP	1,000	1,153	1,100	1,100	1,100	0	0.0%
PENALTIES	60	73	60	60	60	0	0.0%
INTEREST	20	65	20	20	20	0	0.0%
Subtotal for Category	18,820	19,389	18,920	18,920	18,920	0	0.0%
USE							
INTEREST-BANK DEPOSIT	10	7	10	10	10	0	0.0%
INTEREST-LGIP	0	4	0	0	0	(0)	(100.0%)
RENTAL INCOME	0	0	0	0	0	0	0.0%
Subtotal for Category	10	11	10	10	10	(0)	(3.0%)
LOC REV							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
NON REVENUE							
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	5,120	0	5,020	5,020	5,020	0	0.0%
Subtotal for Category	5,120	0	5,020	5,020	5,020	0	0.0%
Total for Fund	23,950	19,400	23,950	23,950	23,950	(0)	(0.0%)

FY 2016 Gloucester Sanitary #1 Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
GSD #1							
SALARIES-OTHER	150	0	150	150	0	(150)	(100.0%)
ELECTRICAL SERVICES	22,000	25,935	22,000	22,000	20,000	(2,000)	(9.1%)
OTHER MISC EXPENSES	0	0	0	0	3,950	3,950	100.0%
OTH EQUIPMENT	1,800	(2,984)	1,800	1,800	0	(1,800)	(100.0%)
REDEMPTION OF PRINCIPAL	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
Subtotal for Organization	23,950	22,951	23,950	23,950	23,950	0	0.0%
Total for Fund	23,950	22,951	23,950	23,950	23,950	0	0.0%

FY 2016 Gloucester Point Sanitary Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	19,200	19,196	19,200	19,200	19,200	0	0.0%
DELINQUENT REAL ESTATE	250	596	580	580	580	0	0.0%
PUBLIC SERVICE CORP	150	171	150	150	150	0	0.0%
PENALTIES	100	112	100	100	100	0	0.0%
INTEREST	20	69	20	20	20	0	0.0%
Subtotal for Category	19,720	20,144	20,050	20,050	20,050	0	0.0%
USE							
INTEREST-BANK DEPOSIT	200	25	100	100	100	0	0.0%
INTEREST-LGIP	0	4	0	0	0	0	0.0%
Subtotal for Category	200	29	100	100	100	0	0.0%
NON REVENUE							
FUND BALANCE TRANSFER	230	0	0	0	0	0	0.0%
Subtotal for Category	230	0	0	0	0	0	0.0%
Total for Fund	20,150	20,173	20,150	20,150	20,150	0	0.0%

FY 2016 Gloucester Point Sanitary Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
GLOU POINT SAN DIST							
SALARIES-OTHER	150	0	150	150	0	(150)	(100.0%)
ELECTRICAL SERVICES	18,500	17,583	18,500	18,500	18,000	(500)	(2.7%)
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,500	0	1,500	1,500	2,150	650	43.3%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	20,150	17,583	20,150	20,150	20,150	0	0.0%
Total for Fund	20,150	17,583	20,150	20,150	20,150	0	0.0%

Utility Fund Section

Utilities Budget

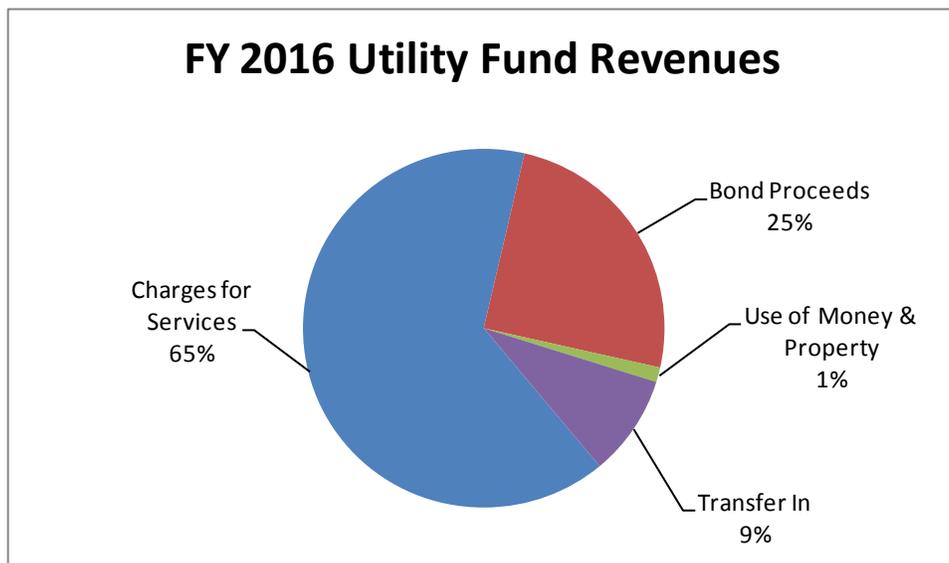
The Department of Public Utilities is committed to meeting the present and future water needs of Gloucester County by providing quality public utility service at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. The department operates 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 proposed budget for the Utility Fund is \$7,243,957, which represents a decrease of 10.3% or \$836,151 under the current adopted budget. This budget anticipates addressing several capital needs using unspent bond proceeds from the Series 2011 \$3,758,000 revenue bond.

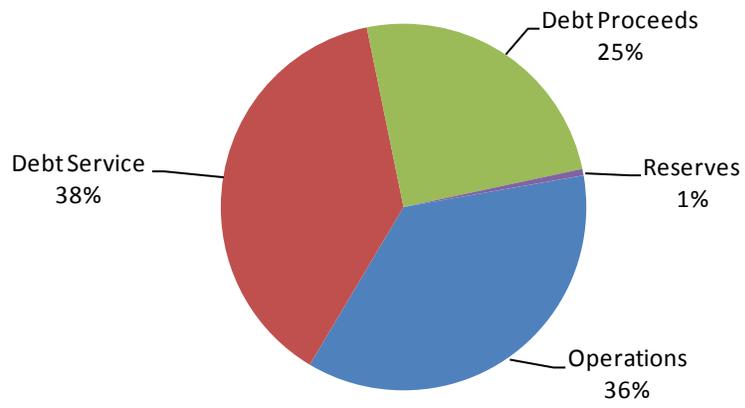
The General Fund will continue to provide a subsidy, which will be \$656,557 in Fiscal Year 2016. This amount includes \$322,617 for the annual debt service on the Series 2011 \$3,758,000 revenue bond.

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, 2015</u>	<u>Last Payment Due</u>
UTILITY DEBT				
Series 2006 VRA	August 1, 2006	8,560,000	6,750,000.00	April 1, 2030
Series 2011	December 13, 2011	3,758,000	3,107,000.00	February 1, 2027
Series 2012 VRA	August 1, 2012	9,740,000	6,650,000.00	October 1, 2018
Grand Total Debt			<u><u>16,507,000.00</u></u>	



FY 2016 Utility Fund Expenditures



FY 2016 Utility Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
USE							
INTEREST-BANK DEPOSIT	2,000	381	500	500	1,000	500	100.0%
INTEREST-LGIP	500	761	750	750	500	(250)	(33.3%)
INTEREST-LGIP (SEWER)	8,500	190	500	500	100	(400)	(80.0%)
Subtotal for Category	11,000	1,332	1,750	1,750	1,600	(150)	(8.6%)
CHARGES							
WATER SERVICE	3,300,000	3,264,823	3,300,000	3,300,000	3,502,000	202,000	6.1%
SEWER SERVICE	625,000	650,302	628,000	628,000	679,800	51,800	8.2%
MISC WATER	25,000	19,223	25,000	25,000	23,000	(2,000)	(8.0%)
MISC SEWER	500	0	500	500	0	(500)	(100.0%)
RENEWAL-WATER	20,000	22,134	20,000	20,000	10,000	(10,000)	(50.0%)
RENEWAL-SEWER	0	0	0	0	0	0	0.0%
CONNECT-WATER	260,000	252,350	260,000	260,000	140,000	(120,000)	(46.2%)
CONNECT-SEWER	200,000	246,700	200,000	200,000	150,000	(50,000)	(25.0%)
DEVELOPMENT-WATER	37,000	42,500	37,000	37,000	30,000	(7,000)	(18.9%)
DEVELOPMENT-SEWER	85,000	101,800	85,000	85,000	70,000	(15,000)	(17.6%)
COLLECTION-WATER	2,000	1,250	2,000	2,000	0	(2,000)	(100.0%)
AFTER HOURS WORK	200	350	200	200	0	(200)	(100.0%)
CONVERSION BALANCES	0	(54)	0	0	0	0	0.0%
F O G PROGRAM	700	206	700	700	2,000	1,300	185.7%
LATE FEES	100,000	73,195	100,000	100,000	85,000	(15,000)	(15.0%)
Subtotal for Category	4,655,400	4,674,780	4,658,400	4,658,400	4,691,800	33,400	0.7%
MISC							
EXPENDITURE REFUNDS	0	15	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
OTHER INCOME	0	63	0	0	0	0	0.0%
TRANSFER-WATER	8,000	14,175	8,000	8,000	12,000	4,000	50.0%
TRANSFER-SEWER	1,200	0	1,200	1,200	0	(1,200)	(100.0%)
RETURNED CHECK FEES	2,000	3,290	2,000	2,000	2,000	0	0.0%
Subtotal for Category	11,200	17,543	11,200	11,200	14,000	2,800	25.0%
NON REVENUE							
DSR FUND INTEREST	90,000	80,799	80,000	80,000	80,000	0	0.0%
SNAP INTEREST	0	4,319	0	0	0	0	0.0%
LOAN PROCEEDS	1,990,000	0	2,405,000	2,405,000	1,800,000	(605,000)	(25.2%)
TRANSFERS IN	673,758	673,758	673,758	673,758	656,557	(17,201)	(2.6%)
FUND BALANCE TRANSFER	0	0	250,000	250,000	0	(250,000)	(100.0%)
Subtotal for Category	2,753,758	758,876	3,408,758	3,408,758	2,536,557	(872,201)	(25.6%)
Total for Fund	7,431,358	5,452,531	8,080,108	8,080,108	7,243,957	(836,151)	(10.3%)

FY 2016 Utility Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
OPERATING							
SALARIES	964,717	959,462	996,831	996,831	973,353	(23,478)	(2.4%)
PART TIME WAGES	51,376	38,705	54,976	54,976	17,921	(37,055)	(67.4%)
SALARIES-OVERTIME	25,000	55,150	30,000	30,000	40,000	10,000	33.3%
ONCALL	6,000	6,725	6,000	6,000	7,000	1,000	16.7%
FICA	80,103	75,777	82,835	82,835	79,428	(3,407)	(4.1%)
VRS	114,898	113,062	112,543	112,543	109,892	(2,651)	(2.4%)
HMP	196,220	150,708	203,399	203,399	152,888	(50,511)	(24.8%)
GROUP LIFE	11,480	11,297	13,158	13,158	11,583	(1,575)	(12.0%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	1,339	0	0	0	0	0.0%
WORKERS COMPENSATION	24,117	16,423	24,237	24,237	22,952	(1,285)	(5.3%)
COMPENSATED ABSENCE EXP	0	(3,655)	0	0	0	0	0.0%
OPEB EXPENSE	0	19,419	0	0	0	0	0.0%
TRUSTEE FEES	10,000	5,978	4,000	4,000	5,000	1,000	25.0%
VRA FEE	14,800	0	14,800	14,800	0	(14,800)	(100.0%)
PROFESSIONAL SERVICES	30,000	23,103	33,367	33,367	135,000	101,633	304.6%
CONSENT ORDER	150,000	98,265	725,000	725,000	550,000	(175,000)	(24.1%)
LAB SERVICES	23,000	21,827	25,000	25,000	20,000	(5,000)	(20.0%)
OTHER CONTRACTED SERVICES	0	13	0	0	0	0	0.0%
REPAIR & MAINTENANCE	15,000	13,695	16,000	16,000	15,000	(1,000)	(6.3%)
MAINT SVC CONTRACT	70,000	64,864	80,000	80,000	75,000	(5,000)	(6.3%)
ADVERTISING	500	648	500	500	1,000	500	100.0%
ELECTRICAL SERVICES	145,000	169,695	112,000	112,000	216,000	104,000	92.9%
POSTAGE	32,000	35,319	35,000	35,000	25,000	(10,000)	(28.6%)
TELEPHONE	12,000	22,012	12,000	12,000	15,000	3,000	25.0%
PROPERTY INSURANCE	22,000	28,752	30,000	30,000	30,000	0	0.0%
TRAINING	9,000	8,527	10,000	10,000	15,000	5,000	50.0%
DUES & MEMBERSHIP	4,000	2,347	4,000	4,000	3,000	(1,000)	(25.0%)
DEPRECIATION EXPENSE	0	942,345	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	12,000	8,935	12,000	12,000	3,000	(9,000)	(75.0%)
CHEMICAL SUPPLIES	225,000	156,430	190,000	190,000	190,000	0	0.0%
WATER SUPPLIES	160,000	(1,532)	160,000	160,000	0	(160,000)	(100.0%)
PLANT SUPPLIES	0	107,868	0	0	45,000	45,000	100.0%
DISTRIBUTION SUPPLIES	0	79,648	0	0	55,000	55,000	100.0%
WASTEWATER SUPPLIES	45,000	0	84,071	84,071	0	(84,071)	(100.0%)
SEWER REPAIR SUPPLIES	0	34,716	0	0	45,000	45,000	100.0%
SEWER PREV MAIN SUPPLIES	0	8,942	0	0	10,000	10,000	100.0%
TOOLS	10,000	11,155	12,000	12,000	10,000	(2,000)	(16.7%)
AUTOMOTIVE SUPPLIES	75,000	75,388	75,000	75,000	60,000	(15,000)	(20.0%)
UNIFORMS	9,000	7,651	11,000	11,000	7,000	(4,000)	(36.4%)
INVENTORY SUPPLIES	28,000	29,655	30,000	30,000	40,000	10,000	33.3%

FY 2016 Utility Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
OTHER MISC EXPENSES	15,595	15,215	15,595	15,595	7,000	(8,595)	(55.1%)
PMTS TO GSD#1	0	0	0	0	0	0	0.0%
PMTS TO VDH	20,000	17,263	22,000	22,000	18,000	(4,000)	(18.2%)
CAPITAL OUTLAY NEW	0	(25,144)	0	0	0	0	0.0%
CAPITAL OUTLAY-LOAN	1,840,000	33,889	1,680,000	1,680,000	1,400,000	(280,000)	(16.7%)
CAPITAL OUTLAY-DEV FUND	0	9,772	250,000	250,000	0	(250,000)	(100.0%)
FURNITURE/FIXTURES-NEW	4,000	334	8,000	8,000	5,000	(3,000)	(37.5%)
OTH EQUIPMENT	4,000	0	10,000	10,000	15,000	5,000	50.0%
FUND BALANCE	122,000	0	122,000	122,000	41,698	(80,302)	(65.8%)
COMP STUDY IMPLEMENTATION	69,793	0	0	0	0	0	0.0%
Subtotal for Organization	4,650,599	3,478,311	5,307,312	5,307,312	4,471,715	(835,597)	(15.7%)

DEBT SERVICE

REDEMPTION OF PRINCIPAL	2,780,759	646,123	2,772,796	2,772,796	2,772,242	(554)	(0.0%)
BOND ISSUE COSTS	0	0	0	0	0	0	0.0%
Subtotal for Organization	2,780,759	646,123	2,772,796	2,772,796	2,772,242	(554)	(0.0%)
Total for Fund	7,431,358	4,124,433	8,080,108	8,080,108	7,243,957	(836,151)	(10.3%)

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 \$138,645. Included in the budget is \$45,500 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 2016 Mosquito Control Fund Revenue Budget

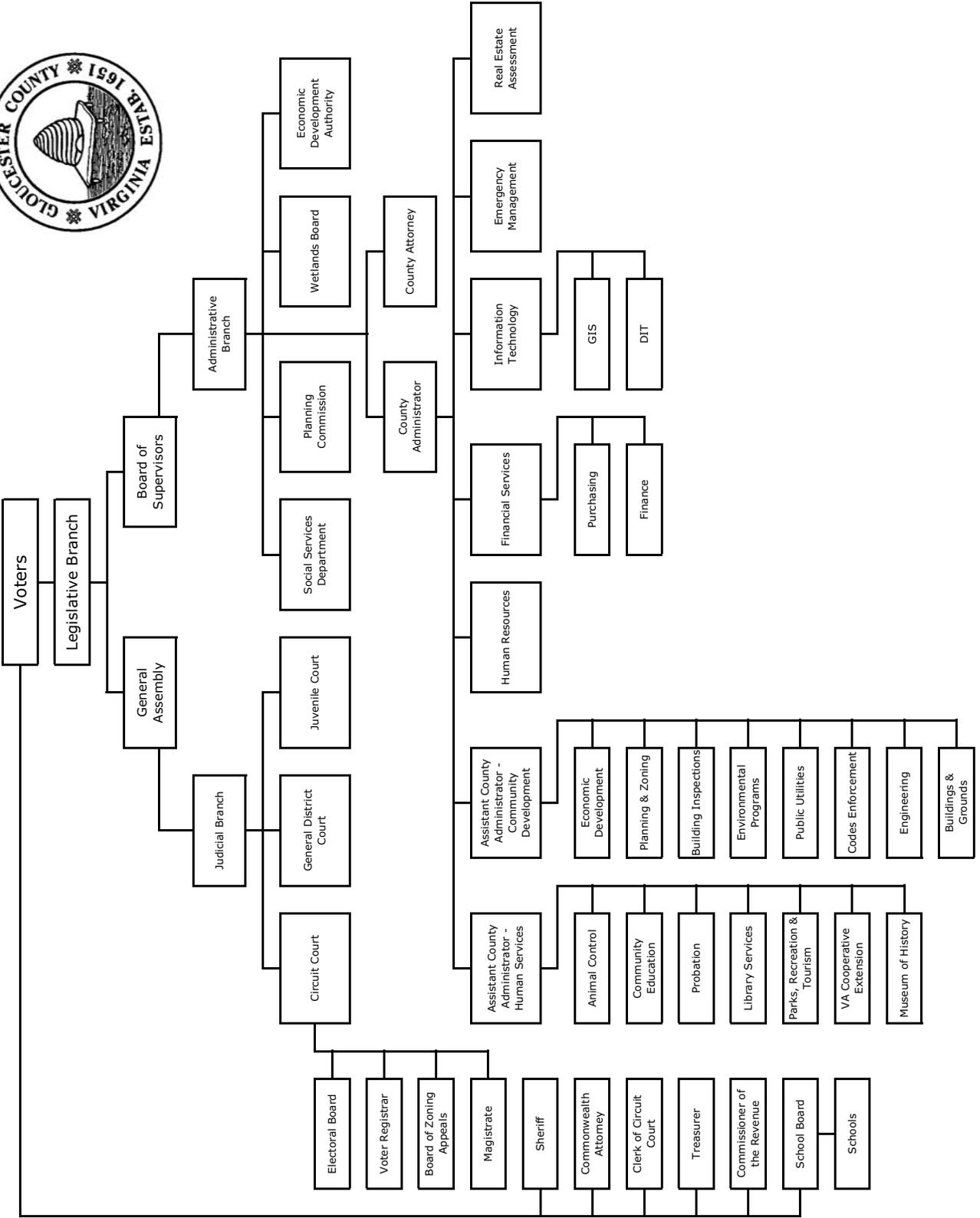
Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Proposed Budget	Dollar Change	% Change
PROPERTY TAX							
CURRENT REAL ESTATE	89,918	91,120	90,110	90,110	90,043	(67)	(0.1%)
DELINQUENT REAL ESTATE	2,411	3,044	2,723	2,723	2,021	(702)	(25.8%)
PUBLIC SERVICE CORP	86	161	168	168	234	66	39.3%
PENALTIES	346	637	640	640	541	(99)	(15.5%)
INTEREST	251	459	370	370	306	(64)	(17.3%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	37,478	0	19,000	19,000	45,500	26,500	139.5%
Subtotal for Category	130,490	95,422	113,011	113,011	138,645	25,634	22.7%
MISC							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
Total for Fund	130,490	95,422	113,011	113,011	138,645	25,634	22.7%

FY 2016 Mosquito Control Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Proposed Budget	Dollar Change	% Change
MOSQUITO CONTROL							
PART TIME WAGES	16,500	12,021	16,000	16,000	16,500	500	3.1%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	500	328	450	450	500	50	11.1%
FICA	1,000	940	1,000	1,000	1,000	0	0.0%
WORKERS COMPENSATION	750	511	750	750	750	0	0.0%
SUPPORT LABOR	0	0	0	0	0	0	0.0%
OTHER CONTRACTED SERVICES	250	389	250	250	800	550	220.0%
REPAIR & MAINTENANCE	100	586	250	250	500	250	100.0%
TRAINING	900	894	1,000	1,000	500	(500)	(50.0%)
CHEMICAL SUPPLIES	76,000	75,986	75,571	75,571	71,695	(3,876)	(5.1%)
VEHICLE FUELS	1,850	953	1,500	1,500	900	(600)	(40.0%)
OTHER OPERATING SUPPLIES	40	238	40	40	0	(40)	(100.0%)
CONTINGENCY	0	0	15,500	15,500	45,500	30,000	193.5%
MOTOR VEHICLES NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	32,600	32,369	700	700	0	(700)	(100.0%)
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	130,490	125,214	113,011	113,011	138,645	25,634	22.7%
Total for Fund	130,490	125,214	113,011	113,011	138,645	25,634	22.7%

Statistical Section

Gloucester County Organization Chart



Gloucester County
 FY 2016
 Schematic List of Titles

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

Gloucester County
 FY 2016
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 8 Continued	\$26,207	\$34,069	\$41,931
Revenue Specialist Utility Worker II			
Grade 9	\$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			
Grade 10	\$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 Zoning Technician			
Grade 11	\$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			

Gloucester County
 FY 2016
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 11 Continued	\$31,214	\$40,578	\$49,942
Maintenance Specialist II RE Assessment Technician III Real Estate Technician III Senior Park Ranger			
Grade 12	\$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 Senior Permit Technician WTP Mechanic Zoning Specialist			
Grade 13	\$35,072	\$45,594	\$56,115
A/C Senior Officer Class II WTP Operator 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			

Gloucester County
 FY 2016
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 14	\$37,176	\$48,329	\$59,482
Athletics Supervisor Communications Coordinator Codes Compliance Officer Community Education Coordinator Environmental Inspector I 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			
Grade 15	\$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			
Grade 16	\$41,771	\$54,302	\$66,834
Assistant Zoning Administrator Combination Inspector Environmental Inspector II Family Services Specialist IV - DSS Human Resource Analyst Lead WTP Operator Planner II			

Gloucester County
 FY 2016
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 17	\$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			
Grade 18	\$46,934	\$61,014	\$75,094
Budget Analyst Planner III Probation & Pretrial Director			
Grade 19	\$49,749	\$64,674	\$79,598
Administrative Services Manager - DSS Family Services Supervisor - DSS Network and VOIP Administrator Windows Systems Administrator			
Grade 20	\$52,735	\$68,556	\$84,376
Accounting Manager Applications Project Manager Chief Deputy Treasurer GIS Coordinator IT Systems and Network Coordinator Park Superintendent Plant Manager Public Works Engineer Recreation Superintendent Senior Comprehensive Planner Utility Engineer Utility Supervisor			
Grade 21	\$55,899	\$72,669	\$89,438
Asst Comm. Attorney I			
Grade 22	\$59,253	\$77,029	\$94,805
Assistant Director I - DSS Director of Buildings & Grounds Emergency Management Coordinator			

Gloucester County
 FY 2016
 Schematic List of Titles

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 23	\$62,808	\$81,650	\$100,493
Asst. Comm. Attorney II Building Official Environmental Programs Director Purchasing Agent			
Grade 24	\$66,577	\$86,550	\$106,523
Assistant County Attorney Chief Deputy Commonwealth Attorney Director of Engineering			
Grade 25	\$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			
Grade 26	\$74,804	\$97,245	\$119,686
Director of Financial Services Director of Planning and Zoning Director Social Services - DSS Director of Utilities			
Grade 28	\$84,052	\$109,268	\$134,483
Assistant County Administrator			

Gloucester County
 FY 2016 Schematic List of Titles
 Sheriff Sworn Positions

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

**GLOUCESTER COUNTY
POSITION ALLOCATION LIST**

(Does not include positions designated as work as required)

PROPOSED FISCAL YEAR 2016												
DEPARTMENT	A		B		C		D		E		F	
	COUNTY STATE		GRANT		TOTAL		Authorized		Not Funded		TOTAL	
	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized	Funded	Funded
DEPARTMENT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Administration	6						6				6	
County Attorney	2						2				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 2			7				9				9	
Finance	5						5				5	
Information Technology	8						8				8	
GIS	2	1					2	1			2	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	36				38	1	2		36	1
Probation & Pretrial					7		7				7	
Building Inspections	7						7				7	
Environmental Programs	4						4				4	
Animal Control	4						4				4	
Emergency Management	2						2				2	
Engineering	4						4				4	
Building & Grounds	24	4					24	4			24	4
Community Education	7	2					7	2			7	2
Parks & Recreation	5	1					5	1			5	1
Park Operations	6						6				6	
History Museum		0						0				0
Library	8	7					8	7			8	7
Planning & Zoning	7						7				7	
Economic Development	2						2				2	
Clean Community		1						1				1
Tourism 1		1					1	1			1	1
Extension Service	1						1				1	
SUBTOTALS	157.5	23	94.5	2	8	2	260	27	2	0	258	27
Social Services	47						47		3		44	
Utilities	27	1					27	1	3		24	1
GRAND TOTALS	231.5	24	94.5	2	8	2	334	28	8	0	326	28

Column A + B + C = D

Column D - E = F

GLOUCESTER COUNTY
POSITION ALLOCATION LIST
Summary of Changes - FY 2016

<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	Jail	Deputy I - Corrections	Full-time	Increase FT by 1	State Compensation Board authorized position
8/1/14	Social Services	Family Services Specialist I	Full-time	Increase FT by 1	State authorized additional position
8/1/14	Social Services	Human Services Assistant III	Full-time	Increase FT by 2	State authorized additional positions
7/1/15	County Administration	Assistant County Administrator for Human Services	Full-time	Decrease FT by 1	Eliminate position
7/1/15	County Attorney	Asst County Atty (not funded in FY15)	Full-time	Decrease FT by 1	Eliminate position
7/1/15	Treasurer	Deputy Treasurer I (not funded in FY15)	Full-time	Decrease FT by 1	Eliminate position
7/1/15	Information Technology	Audio-Visual Support Technician	Full-time	Decrease FT by 1	Eliminate position moved from GIS
7/1/15	Animal Control	Deputy Animal Control Officer	Full-time	Decrease FT by 1	Eliminate position
7/1/15	Emergency Management	FT Position (not funded in FY15)	Full-time	Decrease FT by 1	Eliminate position
7/1/15	Buildings & Grounds	Custodial Staff	Full-time	Decrease FT by 2	Eliminate positions
7/1/15	Buildings & Grounds	Part-time Custodian (not funded in FY15)	Part-time	Decrease PT by 1	Eliminate position
7/1/15	History Museum	Part-time position	Part-time	Decrease PT by 1	PT position moved to Tourism due to reorganization
7/1/15	Library	Librarian	Part-time	Decrease PT by 1	Eliminate position
7/1/15	Tourism	Part-time position	Part-time	Increase PT by 1	PT position moved from History Museum due to reorganization
7/1/15	Utilities	Part-time position	Part-time	Decrease PT by 1	Eliminate position

COUNTY OF GLOUCESTER, VIRGINIA

Balance Sheet
 Governmental Funds
 June 30, 2014

	General	Debt Service	Capital Projects	School Construction	Other Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 27,661,259	-	\$ 121,607	\$ 79,326	-	\$ 27,862,192
Cash in custody of others	-	-	4,753,213	12,138,212	-	16,891,425
Receivables (net of allowance for uncollectibles):						
Taxes receivable	23,181,201	-	-	-	-	23,181,201
Accounts receivable	393,739	-	51,000	-	961	445,700
Due from other funds	189,481	-	155,775	7,489,297	15,427	7,849,980
Due from other governmental units	1,529,751	-	846,721	1,313	344,908	2,722,693
Prepaid items	52,694	0	-	-	-	52,694
Total assets	<u>\$ 53,008,125</u>	<u>\$ 0</u>	<u>\$ 5,928,316</u>	<u>\$ 19,708,148</u>	<u>\$ 361,296</u>	<u>\$ 79,005,885</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 431,231	-	\$ 1,181,790	\$ 1,083,252	\$ 156,388	\$ 2,852,661
Accrued liabilities	656,278	-	1,821	299,866	-	957,965
Due to other governmental units	3,611,049	-	-	79,326	204,908	3,895,283
Due to other funds	7,645,072	0	-	-	0	7,645,072
Total liabilities	<u>\$ 12,343,630</u>	<u>\$ 0</u>	<u>\$ 1,183,611</u>	<u>\$ 1,462,444</u>	<u>\$ 361,296</u>	<u>\$ 15,350,981</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	\$ 21,205,549	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,205,549
Total deferred inflows of resources	<u>\$ 21,205,549</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,205,549</u>
Fund balances:						
Nonspendable	\$ 52,694	-	-	-	-	\$ 52,694
Restricted	141,770	-	31,400	-	-	173,170
Committed	1,015,138	-	4,456,243	18,245,704	-	23,717,085
Assigned	-	-	257,062	-	-	257,062
Unassigned	18,249,344	-	-	-	-	18,249,344
Total fund balances	<u>\$ 19,458,946</u>	<u>\$ -</u>	<u>\$ 4,744,705</u>	<u>\$ 18,245,704</u>	<u>\$ -</u>	<u>\$ 42,449,355</u>
Total liabilities and fund balances	<u>\$ 53,008,125</u>	<u>\$ 0</u>	<u>\$ 5,928,316</u>	<u>\$ 19,708,148</u>	<u>\$ 361,296</u>	<u>\$ 79,005,885</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Fund					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 149,442
Unreserved	-	-	-	-	14,334,402
Nonspendable	52,694	51,122	52,204	50,598	-
Restricted	141,770	141,989	128,885	132,450	-
Committed	1,015,138	1,024,155	921,746	799,389	-
Unassigned	18,249,344	16,960,462	15,321,565	14,967,748	-
Total General Fund	<u>\$ 19,458,946</u>	<u>\$ 18,177,728</u>	<u>\$ 16,424,400</u>	<u>\$ 15,950,185</u>	<u>\$ 14,483,844</u>
All Other Governmental Funds					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 19,000
Unreserved, reported in:					
Special revenue funds	-	-	-	-	-
Debt service funds	-	-	-	-	-
Capital projects funds	-	-	-	-	2,810,371
Restricted	31,400	19,000	19,000	19,000	-
Committed	22,701,947	13,398,162	9,840,182	5,225,558	-
Assigned	257,062	244,485	239,297	-	-
Total all other governmental funds	<u>\$ 22,990,409</u>	<u>\$ 13,661,647</u>	<u>\$ 10,098,479</u>	<u>\$ 5,244,558</u>	<u>\$ 2,829,371</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.

	2009	2008	2007	2006	2005
\$	238,285	\$ 495,576	\$ 500,502	\$ 556,862	\$ 398,179
	12,622,904	13,140,232	12,994,355	15,953,192	15,503,657
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
\$	<u>12,861,189</u>	<u>\$ 13,635,808</u>	<u>\$ 13,494,857</u>	<u>\$ 16,510,054</u>	<u>\$ 15,901,836</u>
\$	19,000	\$ 2,389,898	\$ 6,150,997	\$ -	\$ -
	-	-	-	63,974	63,974
	808	649	801	75,116	24,165
	3,678,708	5,466,719	6,585,325	3,847,743	4,032,730
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
\$	<u>3,698,516</u>	<u>\$ 7,857,266</u>	<u>\$ 12,737,123</u>	<u>\$ 3,986,833</u>	<u>\$ 4,120,869</u>

COUNTY OF GLOUCESTER, VIRGINIA

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES				
General property taxes	\$ 37,996,998	\$ 37,534,509	\$ 34,600,348	\$ 32,277,667
Other local taxes	8,875,489	8,789,155	8,512,987	8,188,114
Permits, privilege fees, and regulatory licenses	352,330	307,747	318,074	262,490
Fines and forfeitures	80,625	108,507	114,403	87,571
Revenue from the use of money and property	182,207	177,210	154,387	159,151
Charges for services	754,006	736,966	666,983	716,673
Miscellaneous	579,009	664,749	672,476	516,200
Recovered costs	409,810	337,904	312,995	306,934
Intergovernmental revenues:				
Commonwealth	11,034,381	10,781,890	10,422,899	10,517,539
Federal	2,681,235	2,385,926	2,242,337	2,041,209
Total revenues	<u>\$ 62,946,090</u>	<u>\$ 61,824,563</u>	<u>\$ 58,017,889</u>	<u>\$ 55,073,548</u>
EXPENDITURES				
Current:				
General government administration	\$ 5,418,618	\$ 5,027,276	\$ 4,580,732	\$ 4,391,984
Judicial administration	1,812,592	1,634,575	1,644,976	1,511,513
Public safety	11,609,450	11,388,578	10,548,498	10,237,522
Public works	2,172,118	2,119,356	2,021,420	1,879,012
Health and welfare	5,197,208	5,000,044	4,424,273	4,487,974
Education	22,839,193	22,777,077	20,419,880	20,969,964
Parks, recreation, and cultural	2,117,069	2,067,452	1,959,087	1,834,819
Community development	1,034,876	901,444	746,246	731,327
Nondepartmental	365,585	312,185	325,145	263,170
Capital projects	14,208,476	5,825,679	5,540,772	2,925,484
Debt service:				
Principal retirement	2,886,672	3,141,033	3,201,337	3,394,093
Interest and other fiscal charges	1,653,660	1,695,351	1,702,835	1,858,998
Principal retirement-School leases	69,529	65,736	263,189	-
Interest and other fiscal charges-School	8,255	12,048	18,318	-
Total expenditures	<u>\$ 71,393,301</u>	<u>\$ 61,967,834</u>	<u>\$ 57,396,708</u>	<u>\$ 54,485,860</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (8,447,211)</u>	<u>\$ (143,271)</u>	<u>\$ 621,181</u>	<u>\$ 587,688</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 8,000,299	\$ 7,758,145	\$ 10,042,633	\$ 6,671,343
Transfers out	(8,674,057)	(8,431,903)	(10,522,633)	(7,171,343)
Issuance of general obligation bonds	15,845,000	5,999,684	500,000	-
Bond premium issuance	1,161,015	-	-	-
Issuance of capital leases	-	-	-	-
Insurance recovery	2,724,934	133,841	4,686,955	3,793,840
Advance refunding of bonds	-	-	-	-
Refunding of capital lease	-	-	-	-
Total other financing sources (uses)	<u>\$ 19,057,191</u>	<u>\$ 5,459,767</u>	<u>\$ 4,706,955</u>	<u>\$ 3,293,840</u>
Net change in fund balances	\$ 10,609,980	\$ 5,316,496	\$ 5,328,136	\$ 3,881,528
Fund balances - beginning	31,839,375	26,522,879	21,194,743	17,313,215
Fund balances - ending	<u>\$ 42,449,355</u>	<u>\$ 31,839,375</u>	<u>\$ 26,522,879</u>	<u>\$ 21,194,743</u>
Debt Service as a percentage of noncapital expenditures	<u>7.94%</u>	<u>8.57%</u>	<u>9.53%</u>	<u>9.84%</u>

N/A - This information was unavailable.

	2010	2009	2008	2007	2006	2005
\$	31,916,749	\$ 32,090,454	\$ 29,677,158	\$ 27,371,520	\$ 26,432,859	\$ 25,361,237
	9,727,703	9,868,013	10,637,789	10,356,066	10,234,426	10,150,629
	285,060	421,907	505,444	561,291	442,365	358,550
	120,804	94,148	111,970	90,068	99,699	124,446
	203,980	273,362	909,595	1,296,199	645,911	418,748
	816,885	978,630	1,044,733	998,385	1,003,058	1,025,539
	477,007	543,271	583,074	719,956	853,784	213,490
	360,700	413,418	300,414	242,889	224,721	187,266
	9,033,241	9,927,995	9,467,389	8,822,084	8,287,161	7,513,836
	2,638,453	2,940,280	3,091,324	2,678,290	2,743,385	2,368,128
\$	<u>55,580,582</u>	<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>
\$	4,796,836	\$ 4,766,294	\$ 4,744,278	\$ 4,292,566	\$ 4,114,209	\$ 3,716,011
	1,473,565	1,619,429	1,616,046	1,311,561	1,256,090	1,188,720
	10,430,536	10,622,469	10,657,869	10,124,699	8,832,107	8,495,083
	1,866,165	1,873,556	1,820,371	1,717,936	1,606,088	1,485,546
	4,482,064	4,348,208	4,001,667	3,920,276	3,685,808	3,744,821
	20,323,168	21,703,289	21,561,837	20,123,728	18,415,298	17,195,819
	1,857,339	1,970,594	2,040,444	1,879,698	1,708,483	1,486,361
	728,581	776,991	828,242	908,769	803,212	735,022
	272,035	272,035	271,250	242,300	199,126	165,327
	2,698,567	19,493,940	15,512,754	5,091,488	5,173,233	10,227,835
	3,385,644	3,055,466	2,317,442	2,125,399	2,237,523	3,041,103
	2,012,572	2,547,578	1,603,656	1,430,257	2,202,010	1,788,567
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>54,327,072</u>	<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>1,253,510</u>	<u>\$ (15,498,371)</u>	<u>\$ (10,646,966)</u>	<u>\$ (31,929)</u>	<u>\$ 734,182</u>	<u>\$ (5,548,346)</u>
\$	6,578,300	\$ 7,891,873	\$ 6,288,819	\$ 10,171,364	\$ 8,122,258	\$ 11,187,176
	(7,078,300)	(8,571,873)	(7,088,819)	(11,071,364)	(9,022,258)	(12,084,474)
	-	-	6,364,713	6,505,000	-	-
	-	-	343,349	162,022	-	-
	-	11,245,000	-	-	8,205,000	-
	-	-	-	-	-	-
	-	-	-	-	(7,565,000)	-
	-	-	-	-	-	-
\$	<u>(500,000)</u>	<u>\$ 10,565,000</u>	<u>\$ 5,908,062</u>	<u>\$ 5,767,022</u>	<u>\$ (260,000)</u>	<u>\$ (897,298)</u>
\$	753,510	\$ (4,933,371)	\$ (4,738,904)	\$ 5,735,093	\$ 474,182	\$ (6,445,644)
	16,559,705	21,493,076	26,231,980	20,496,887	20,022,705	26,468,349
\$	<u>17,313,215</u>	<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>
	10.26%	9.88%	6.76%	6.90%	n/a	n/a

COUNTY OF GLOUCESTER, VIRGINIA

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2005	19,480,506	(1,941)	19,478,565	18,931,208	97.18%	545,746	19,476,954	99.99%
2006	20,261,412	1,483	20,262,895	19,792,078	97.68%	469,031	20,261,109	99.99%
2007	21,213,981	51,629	21,265,610	20,665,168	97.41%	598,406	21,263,574	99.99%
2008	22,593,114	32,483	22,625,597	21,946,260	97.14%	675,128	22,621,388	99.98%
2009	23,972,690	29,674	24,002,364	23,326,961	97.31%	666,661	23,993,622	99.96%
2010	24,014,793	13,127	24,027,920	23,210,366	96.65%	801,288	24,011,654	99.93%
2011	23,809,339	23,144	23,832,483	23,008,680	96.64%	791,688	23,800,368	99.87%
2012	25,336,144	26,235	25,362,379	24,405,721	96.33%	864,886	25,270,607	99.64%
2013	26,903,346	10,430	26,913,776	26,076,913	96.93%	564,750	26,641,663	98.99%
2014	27,043,283	-	27,043,283	26,277,315	97.17%	-	26,277,315	97.17%

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)

Calendar Year Ended	Residential Property	Commercial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
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
2014	3,799,377	437,932	322,225	4,237,310	0.65	4,237,310

Source: Commissioner of Revenue Department

COUNTY OF GLOUCESTER, VIRGINIA

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

Calendar Year Ended		Personal Property (1)	Machinery & Tools (1)	Boats (1)	Public Service (2)	Total
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
2014		385,658,488	10,197,427	43,689,419	155,392,600	594,937,934

(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

General Bonded Debt Outstanding General Obligation Bonds					
Fiscal Year	Governmental Activities	Business- type Activities	Total	Per Capita(a)	Percentage of Actual Taxable Value of Property (b)
2005	\$ 13,290,948	191,707	13,482,655	377.04	0.45%
2006	12,068,805	158,983	12,227,788	336.29	0.34%
2007	17,663,684	124,585	17,788,269	491.35	0.42%
2008	23,125,057	91,502	23,216,559	637.15	0.54%
2009	21,742,912	53,636	21,796,548	592.68	0.47%
2010	20,343,490	10,465	20,353,955	552.23	0.49%
2011	18,965,853	-	18,965,853	512.77	0.46%
2012	18,089,833	-	18,089,833	489.23	0.43%
2013	22,804,937	-	22,804,937	612.51	0.54%
2014	21,571,617	-	21,571,617	579.38	0.51%

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

(a) Population data can be found in Table 12

(b) See Table 7 for property value data

