

**County of Gloucester
Virginia**

Adopted Budget

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



**Adopted FY 16 Annual Budget
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READER'S GUIDE TO THE BUDGET DOCUMENT (New!)

The purpose of this Budget Document is to provide useful, concise information about Gloucester County financial plans and operations to residents, elected officials, and interested parties. There are a number of new additions from the previous years as annotated by (New!).

The budget is organized first by fund and then along functional lines including a narrative discussion of each department's major objectives, operating programs and any significant changes in operations. Each narrative also provides a breakdown of historical, current year budgeted, and the approved FY2016 Budget expenditures by personnel, operating, capital and debt allocations. The budget document is organized into four primary sections as described below. Taken together, they comprise a document designed to meet the informational needs of a broad base of users, primary of which, are the Citizens of Gloucester County. The following provides an overview of the various sections as they appear in the budget document.

INTRODUCTION

This section provides general information regarding the County, organizational structure, the annual budget process and changes in fund balance. The introduction section includes the following components.

- County of Gloucester Overview and Statistical Background Information (New!)
 - Information on the County's history, government, demographics, and economy
- Principal Officers
 - Board of Supervisors denoted by magisterial district and other key officials
- County Map (New!)
 - Denoted by magisterial district
- County Organizational Chart
 - Diagram identifying the County governing structure and relationships of various departments to each other.
- Board of Supervisors' Vision 2035 Statement and Priorities (New!)
 - Includes their three-year action priorities for staff
- Budget Overview and Calendar – (New!)
 - Outline of budget development process, key compliance steps, and critical dates
- Basis of Budgeting and Fund Structure Guidelines – (New!)
 - Description of the financial management of the budget and fund accounting
- Fund Balance Policy Overview – (New!)
 - Brief outline of the BOS Fund Balance Policy and components of fund balance
- Other Financial Policies and Guidelines – (New!)
 - Description of principals and guidelines governing financial management decisions.

COUNTY ADMINISTRATOR'S BUDGET MESSAGE

The budget message covers a wide range of current and future issues that influence the budget process, to include: sources and uses of funding; discussion on changes in tax rates; budget objectives and challenges to meet with minimum impact in services, personnel; local economy, schools, and fund balance status.

REVENUES AND EXPENDITURES BY FUND

Detailed data is presented for all major sources of revenue by fund. Each section includes a detailed discussion of the major revenue categories, information on historical trends, and details regarding the development of estimates included in the budget. Functional and summary information is also reflected in charts and tables.

Each section also provides expenditure information by fund, department and outside agency to include:

- Departmental budgets include overviews, budget highlights, and program overviews (New!)
- Expenditure totals by fund
- Expenditures by fund, function and department
- Contribution totals are provided for outside civic and other agencies, i.e. fire and rescue

APPENDIX

Provides various information regarding County personnel compensation and positions, historical financial position including tax revenues and debt, FY 2014 to FY 2018 Capital Improvements Plan, regulatory information (New!) and a glossary (New!).

County of Gloucester

The County of Gloucester (County) was created in 1651 and covers 225 square miles of land area and 32 square miles of water area. The County is located approximately 63 miles southeast of Richmond, the capital of Virginia, and surrounded on three sides by the York River and Mobjack Bay on the western shore of Chesapeake Bay.

The County was the site of Werowocomoco, capital of the Native American Powhatan Confederacy (a union of 30 tribes under a paramount chief). Thomas Jefferson wrote early works for Virginia and colonial independence at Rosewell Plantation, home of John Page.

The population per the 2010 census was 36,858. The County is empowered to levy a property tax on both real estate and personal property located within its boundaries. Gloucester County is located in the Middle Peninsula of Virginia and is the fourth largest land area in the Virginia Beach-Norfolk-Newport News Metropolitan Statistical Area (MSA), which is the nation's 31st largest MSA. Gloucester County shares a distinction with Chesterfield County in that they are the only



two counties located within two planning districts. Gloucester County is part of the Hampton Roads Planning District and the Middle Peninsula Planning District.

The County has a County Administrator form of government with an elected Board of Supervisors, which establishes policies for the administration of the County. The Board of Supervisors consists of seven members representing the five magisterial districts in the County and two members elected at-large. The Chairman of the Board of Supervisors is elected from within the Board and generally serves for a term of one year in addition to being a District Supervisor. The Board of Supervisors appoints a County Administrator to serve as the administrative manager of the County. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and oversees the daily administration of the County.

The County provides a full range of services including police protection, social services, planning and inspections, public works, parks, libraries, and general government administration. In addition, the County operates and maintains a water and sewer utility system, which services geographically dispersed areas of the County.



The Commonwealth of Virginia provides the construction and maintenance of highways, streets, and infrastructure located within the County. Local volunteer fire and rescue companies provide fire and rescue protection for the citizens, and the County provides support through cash contributions for operations and capital expenditures.

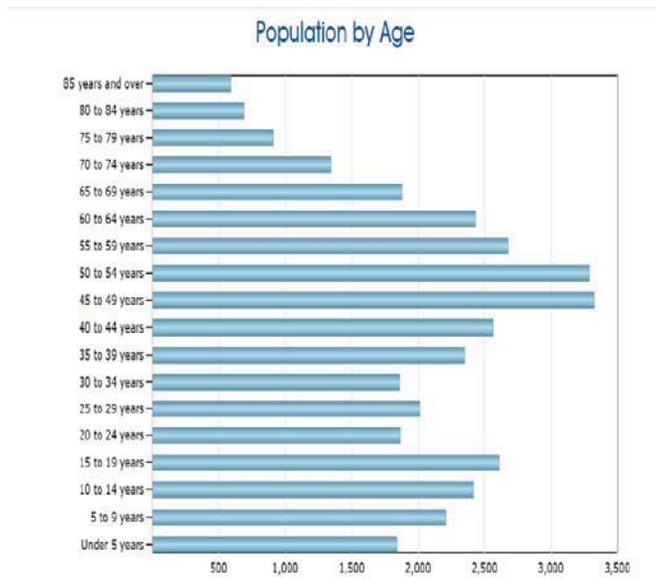
Statistical and Background Information

Introduction

The information below, from the Virginia Employment Commission Labor Market Information, provides a community profile snapshot of Gloucester County to complement the overall budget information provided in this document. This section is divided into three major segments. The first contains a profile of Gloucester County demographics and trends with comparisons to Virginia and the United States as a whole. The second segment supplies similar information for Gloucester County's economy and the third provides a profile of Gloucester's education characteristics.

Demographic Profile

This Demographic Profile provides an analysis of the population in Gloucester County. Most of the data is produced by the U.S. Census Bureau, and includes demographic characteristics and projections for such areas as age, race/ethnicity, and gender.



	Gloucester County	Virginia	United States
Under 5 years	1,841	509,625	20,201,362
5 to 9 years	2,709	511,849	20,346,657
10 to 14 years	2,414	511,246	20,677,194
15 to 19 years	2,612	550,965	22,040,343
20 to 24 years	1,864	572,091	21,585,999
25 to 29 years	2,011	554,347	21,101,849
30 to 34 years	1,860	525,077	19,962,099
35 to 39 years	2,351	540,063	20,175,642
40 to 44 years	2,563	588,865	20,890,964
45 to 49 years	3,327	621,155	22,708,591
50 to 54 years	3,288	592,845	22,296,125
55 to 59 years	2,677	512,595	19,664,805
60 to 64 years	2,431	442,369	16,817,924
65 to 69 years	1,876	320,307	12,435,263
70 to 74 years	1,345	229,502	9,278,166
75 to 79 years	911	173,929	7,317,795
80 to 84 years	689	130,801	5,743,327
85 years and over	580	127,403	5,493,433
Total	36,858	8,001,024	308,745,538

Source: 2010 Census.

The age 40 and over are the largest portions of the Gloucester population and projected to remain stable

	2020		2030		2040	
	Female	Male	Female	Male	Female	Male
Under 5 years	881	986	931	1,041	938	1,049
5 to 9 years	1,112	1,148	1,191	1,229	1,224	1,263
10 to 14 years	1,086	1,203	1,124	1,246	1,226	1,359
15 to 19 years	1,077	1,212	1,125	1,266	1,244	1,400
20 to 24 years	832	824	805	798	861	853
25 to 29 years	1,103	1,186	988	1,062	1,065	1,145
30 to 34 years	1,233	1,225	1,118	1,111	1,118	1,111
35 to 39 years	1,309	1,284	1,522	1,492	1,406	1,379
40 to 44 years	1,127	1,041	1,521	1,405	1,424	1,316
45 to 49 years	1,233	1,226	1,388	1,381	1,666	1,657
50 to 54 years	1,351	1,275	1,167	1,101	1,626	1,534
55 to 59 years	1,728	1,758	1,304	1,327	1,516	1,542
60 to 64 years	1,760	1,691	1,443	1,379	1,287	1,230
65 to 69 years	1,382	1,242	1,837	1,651	1,431	1,287
70 to 74 years	1,150	986	1,672	1,434	1,407	1,207
75 to 79 years	788	637	1,126	909	1,545	1,248
80 to 84 years	475	355	770	576	1,155	865
85 years and over	509	256	717	360	1,092	549
Total	20,145	19,535	21,749	20,768	23,231	21,994
	39,680		42,517		45,225	

Source: Virginia Employment Commission.

or grow, especially the 70+ group, possibly due to the increase in medical and healthcare facilities that have developed in Gloucester.





Population by Race/Ethnicity

	Gloucester County	Virginia	United States
Total			
Total Population	36,858	8,001,024	308,745,538
Race			
White	32,149	5,486,852	223,553,265
Black or African American	3,197	1,551,399	38,929,319
American Indian or Alaska Native	139	29,225	2,932,248
Asian	286	439,890	14,674,252
Native Hawaiian/Pacific Islander	15	5,980	540,013
Other	208	254,278	19,107,368
Multiple Races	864	233,400	9,009,073
Ethnicity			
Not Hispanic or Latino (of any race)	35,923	7,369,199	258,267,944
Hispanic or Latino (of any race)	935	631,825	50,477,594

Source: 2010 Census.

Total population is expected to grow and for the most part grow in diversity in all areas of race and ethnicity.

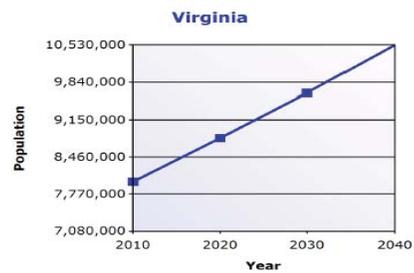
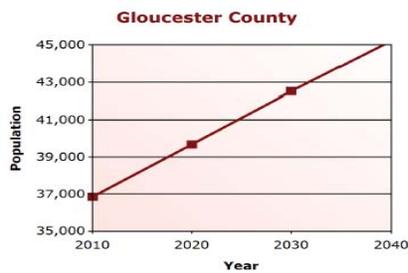


Population Projections by Race/Ethnicity

	2020	2030	2040
Total			
Total Population	39,681	42,520	45,222
Race			
White	34,056	35,363	35,922
Black or African American	3,240	3,290	3,205
Asian	469	727	1,083
Other	1,916	3,140	5,013
Ethnicity			
Not Hispanic or Latino (of any race)	37,994	39,430	40,195
Hispanic or Latino (of any race)	1,687	3,083	5,027

Source: Virginia Employment Commission.

Population Change



	Gloucester County	(% change)	Virginia	(% change)
2000	34,780		7,079,030	
2010	36,858	5.97 %	8,001,024	13.02 %
2020	39,681	7.66 %	8,811,512	10.13 %
2030	42,520	7.15 %	9,645,281	9.46 %
2040	45,222	6.35 %	10,530,229	9.17 %

Source: U.S. Census Bureau, Virginia Employment Commission.



Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics, 2011.



The George P. Coleman Memorial Bridge (known locally as the Coleman Bridge) spans the York River between Yorktown and Gloucester. Named after the head of the then Virginia Department of Highways and Transportation from 1913 to 1922 which became VDOT (Virginia Department of Transportation), it connects the Peninsula and Middle Peninsula regions of Tidewater Virginia. The movable double-swing-span allows ship access to several military installations that are upstream of the bridge, most notably, the U.S. Navy's Naval Weapons Station Yorktown.



Top 10 Places Residents are Commuting To

Area	Workers
Newport News city, VA	3,211
York County, VA	1,178
Williamsburg city, VA	835
James City County, VA	831
Hampton city, VA	794
Virginia Beach city, VA	436
Norfolk city, VA	426
Middlesex County, VA	371
Chesapeake city, VA	356
Mathews County, VA	154

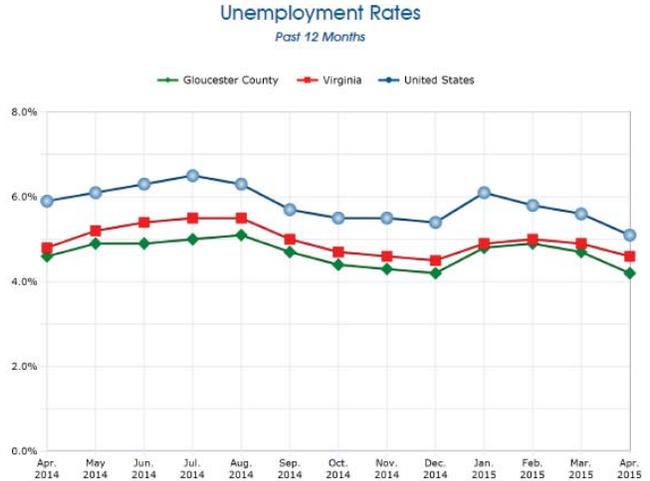
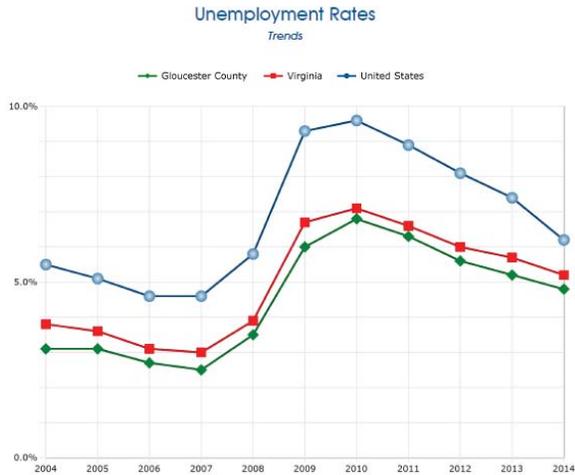
Top 10 Places Workers are Commuting From

Area	Workers
Newport News city, VA	662
Middlesex County, VA	649
Mathews County, VA	461
York County, VA	331
James City County, VA	298
Hampton city, VA	223
Virginia Beach city, VA	195
King and Queen County, VA	143
Lancaster County, VA	118
Chesterfield County, VA	93

Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics, 2011.

Economic Profile

The Economic Profile of Gloucester County consists primarily of data produced by the Virginia Employment Commission, U.S. Census Bureau, and the Bureau of Labor Statistics.



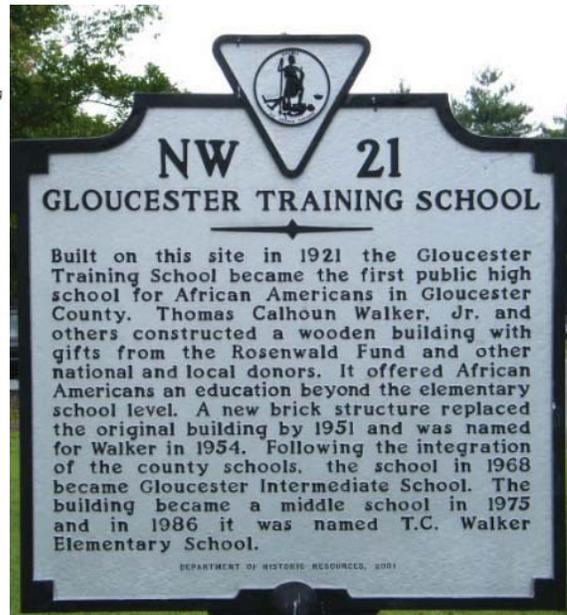
Source: Virginia Employment Commission, Local Area Unemployment Statistics.

The unemployment rate for Gloucester County has trended similarly but has consistently been lower than Virginia's or the United States. The largest employers by industry are Governmental (Local, State, and Federal), Retail, and Health Care. The top three industries with the highest average weekly wage are the Governmental (particular State and Federal), Professional/Scientific/Technical, and Finance/Insurance.

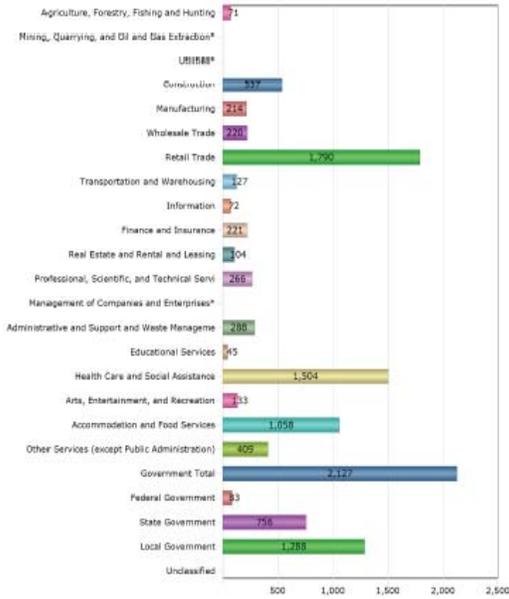
50 Largest Employers

- | | |
|---|--|
| 1. Gloucester County School | 26. The Concordia Group Inc |
| 2. Riverside Regional Medical Center | 27. Sola Inc |
| 3. Virginia Institute of Marine Science | 28. Peninsula Heating and Air Conditioning |
| 4. County of Gloucester | 29. Ruby Tuesday |
| 5. Wal Mart | 30. Damons Inc |
| 6. Rappahannock Community College | 31. Whitley Peanut Factory Inc. |
| 7. York Convalescent Center | 32. Newton's Bus Service |
| 8. Lowes' Home Centers, Inc. | 33. NPC International Inc |
| 9. Food Lion | 34. Peninsulas Ems Council |
| 10. The Home Depot | 35. Chesapeake Bank |
| 11. Industrial Resource Technology | 36. Phillips Energy Inc |
| 12. JL Jkm Enterprises Lc | 37. Shackelford Logistics, Inc. |
| 13. Farm Fresh | 38. MHC Operating Limited Par |
| 14. Hope In Home Care | 39. Tidewater Newspapers |
| 15. Hardee's | 40. Gloucester Toyota |
| 16. Rappahannock Concrete Corporation | 41. The Other Moving Company Inc. |
| 17. Gloucester House | 42. Association for Retarded Citizens |
| 18. Wen Gap LLC | 43. Shells Unlimited Crab Div LLC |
| 19. Postal Service | 44. 7-Eleven |
| 20. Dominion Virginia Power | 45. Dollar Tree Store |
| 21. Applebees | 46. Ken Houtz Chevrolet Buick |
| 22. Subway | 47. Taco Bell |
| 23. Chesapeake Bay Agency on Aging | 48. Middle Peninsula Landfill |
| 24. York River Oyster Company | 49. Peebles |
| 25. Chick-Fil-A At Gloucester FSU | 50. Gloucester Mathews Humane Inc |

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages (QCEW), 3rd Quarter (July, August, September) 2014.



Employment by Industry

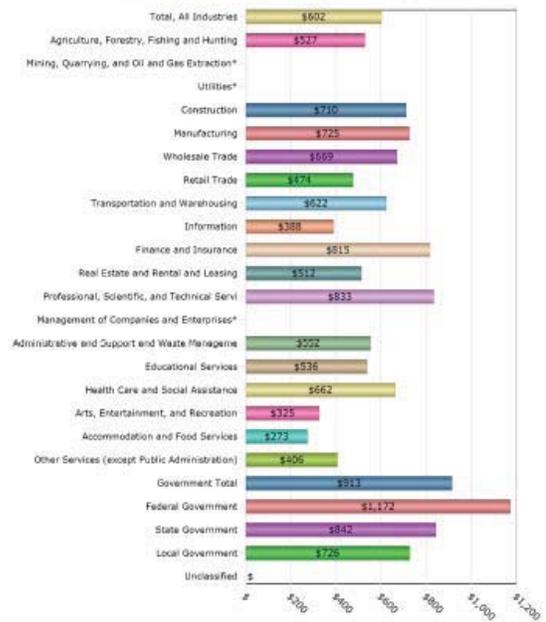


Total: 9,277

Note: Asterisk (*) indicates non-disclosable data.

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages (QCEW), 3rd Quarter (July, August, September) 2014.

Average Weekly Wage by Industry

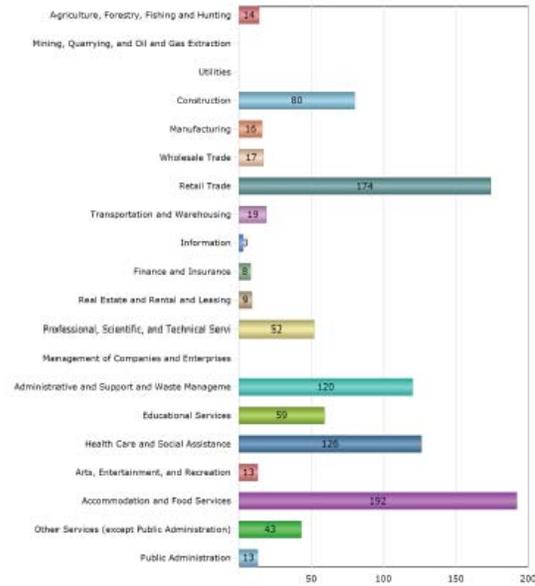


Note: Asterisk (*) indicates non-disclosable data.

Source: Virginia Employment Commission

However, the top three industries that are growing by the number of new hires are Accommodations/Food Service and Retail with Health Care and Administrative/Support and Waste Management in close tie for third.

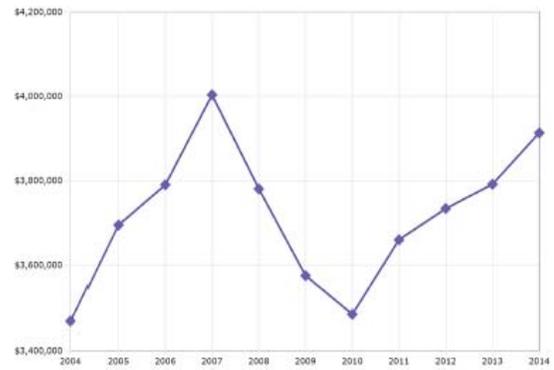
New Hires by Industry



Total: 14

Source: U.S. Census Bureau, Local Employment Dynamics (LED) Program, 1st Quarter (January, February, March) 2014, all ownerships.

Local Option Sales Tax Trends



Note: This data is based on Virginia sales tax revenues deposited, rather than the actual taxable sales figures as reported on a dealer's return.

Source: Virginia Department of Taxation, Revenue Forecasting.

Like many other regions, Gloucester suffered declining sales revenue during the Great Recession reaching the lowest point in 2010. Since then, there has been a positive steady recovery and likely to progress past 2014 to 2007 levels and higher.

Education Profile

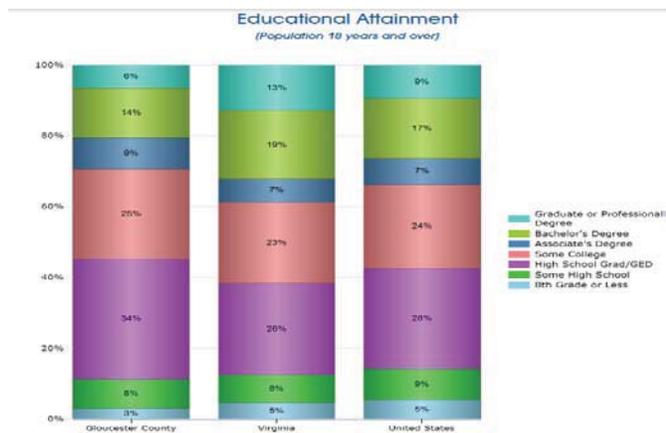
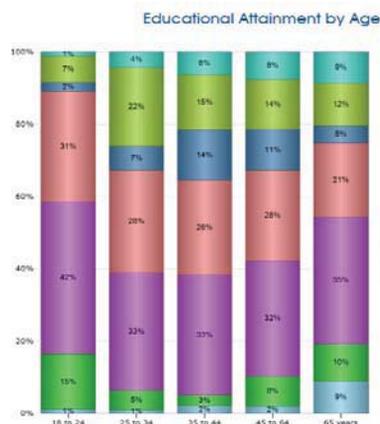
The Education Profile for Gloucester County provides an assortment of data collected from the United States Census Bureau and the National Center for Education Statistics (NCES).



	Gloucester County	Virginia	United States
8th Grade or Less	897	288,789	12,907,662
Some High School	2,370	491,869	20,828,776
High School Grad/GED	9,833	1,610,932	67,247,143
Some College	7,352	1,433,453	56,560,690
Associate's Degree	2,569	412,109	17,602,144
Bachelor's Degree	4,084	1,202,486	40,008,986
Graduate or Professional Degree	1,871	805,001	22,503,715
	28,976	6,244,639	237,659,116

Source: U.S. Census Bureau
American Community Survey, 2009-2013.

A third of Gloucester citizens completed high school or GED equivalency, higher than at the state or national level. More than half have some college or higher level of education, which is in alignment with the state and national levels.



By age cluster, the highest educated group are the 45-64 year olds with more than twice the level of the next highest group, the 65+. Both groups together accounting for 60% of the population over 18 years of age.

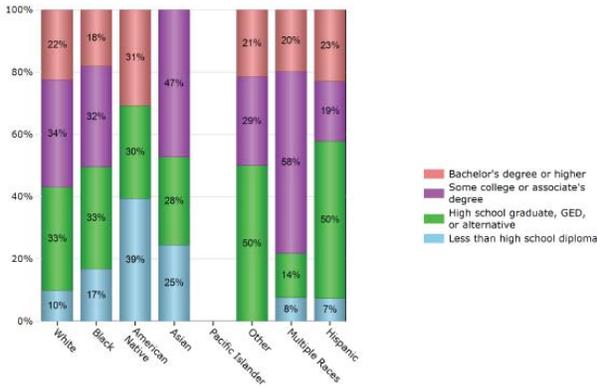
	18 - 24	25 - 34	35 - 44	45 - 64	65+	Total
8th Grade or Less	34	39	94	228	502	897
Some High School	463	216	135	968	588	2,370
High School Grad/GED	1,287	1,333	1,517	3,707	1,989	9,833
Some College	930	1,151	1,197	2,906	1,168	7,352
Associate's Degree	76	275	632	1,313	273	2,569
Bachelor's Degree	219	885	699	1,614	667	4,084
Graduate or Professional Degree	37	176	286	882	490	1,871
	3,046	4,075	4,560	11,618	5,677	28,976

Source: U.S. Census Bureau
American Community Survey, 2009-2013.

The levels of educational attainment by race and ethnicity is consistent with the overall racial mix of the population with approximately 85% of the population being White and 85% of those completing a high school education or better being White. Similarly, 8% of the population is Black or African American and 8% of those completing a high school education or better being Black. For those two racial groups, more than 60% of each is educated at a high school level or greater in Gloucester.

Educational Attainment by Race/Ethnicity

(Population 25 years and over)



Race	Less than high school diploma	High school graduate, GED, or alternative	Some college or associate's degree	Bachelor's degree or higher	Total
Race					
White	2,277	7,612	7,912	5,160	22,961
Black or African American	406	788	779	437	2,410
American Indian or Alaska Native	41	31	0	32	104
Asian	27	31	52	0	110
Native Hawaiian/Pacific Islander	0	0	0	0	0
Other	0	49	28	21	98
Multiple Races	19	35	144	49	247
Ethnicity					
Hispanic or Latino (of any race)	39	266	101	121	527
	2,809	8,812	9,016	5,820	26,457

Source: U.S. Census Bureau
American Community Survey, 2009-2013.

Board of Supervisors

Ashley C. Chriscoe, Chairman, At-Large
John C. Meyer, Jr, Vice-Chairman, At-Large

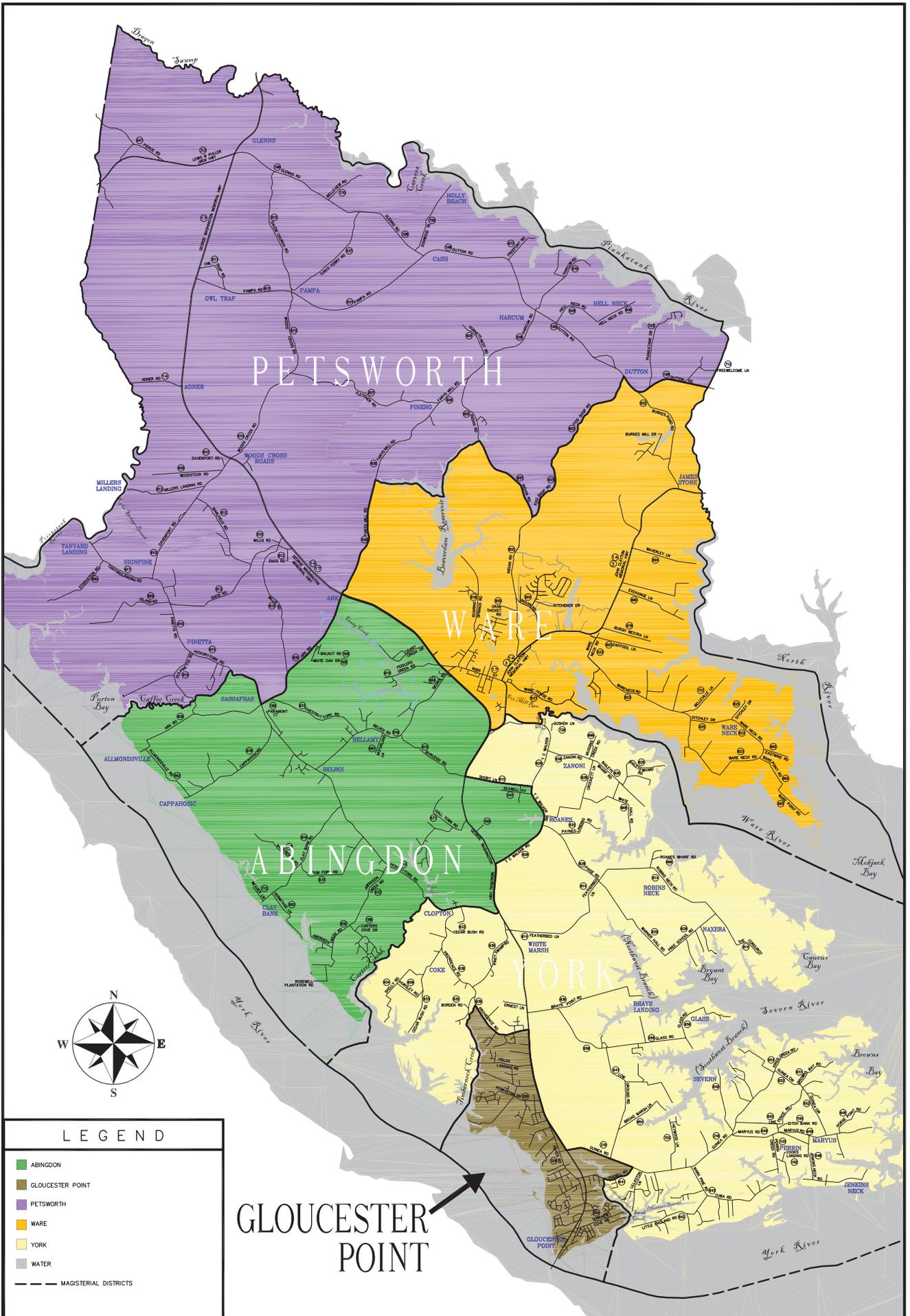
Phillip N. Bazzani, York District
Christopher A. Hutson, Gloucester Point District
Andrew James, Jr, Ware District
Robert J. Orth, Abingdon District
Michael R. Winebarger, Petsworth District



Other Officials

Brenda G. Garton, County Administrator
Garrey W. Curry, Assistant County Administrator for Community Development
Stephanie M. Tinsley, Director of Financial Services
Walter R. Clemons, Ph.D., Superintendent, Gloucester County Public Schools
Joanne C. Wright, Director of Budget and Finance, GCPS
Zane S. Barry, Director of Social Services
Tara L. Thomas, Treasurer
Kevin A. Wilson, Commissioner of Revenue
Darrell W. Warren, Sheriff
Holly B. Smith, Commonwealth Attorney
Margaret Walker, Clerk of Circuit Court





GLOUCESTER POINT

MAGISTERIAL DISTRICTS

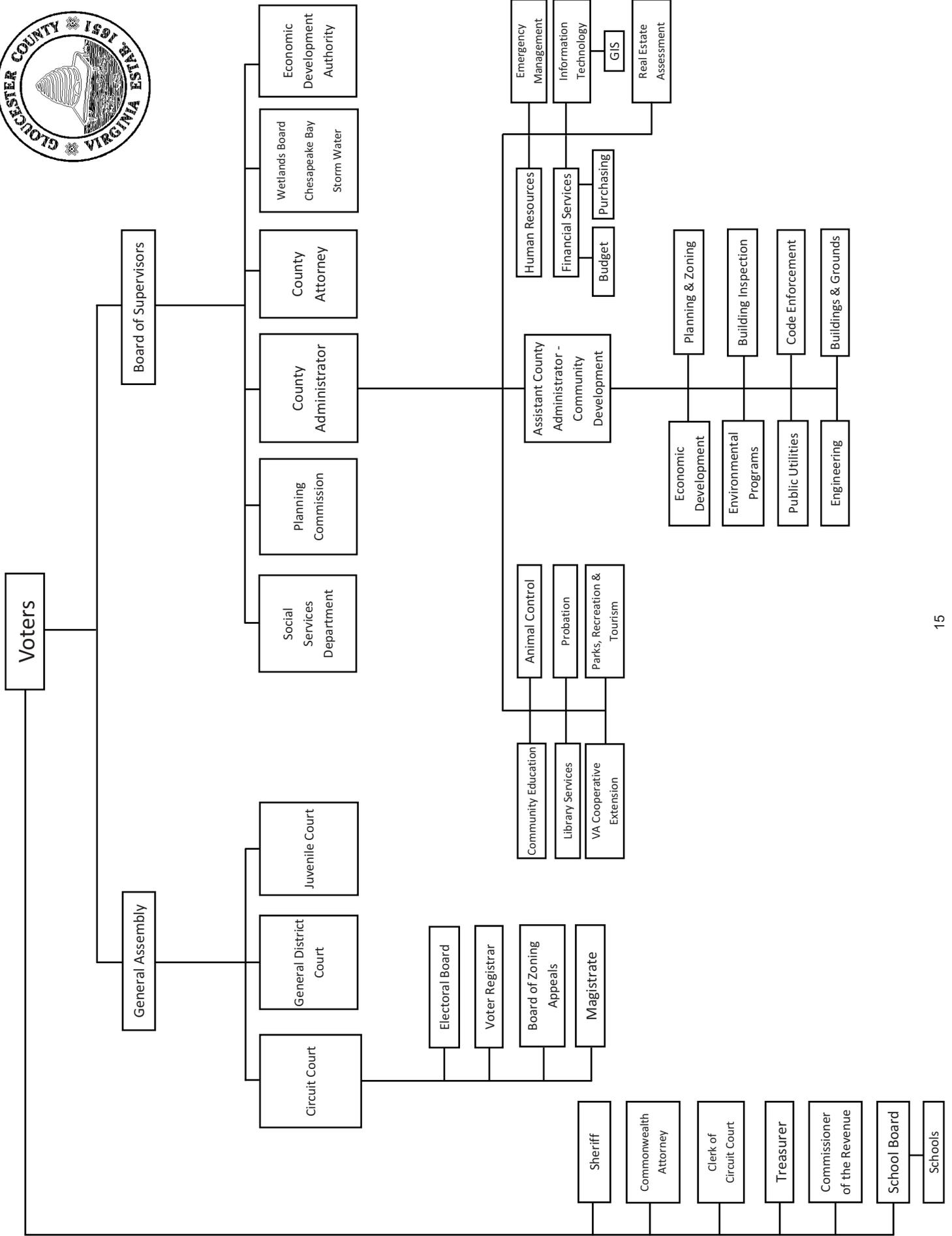


This map was provided by
 The Gloucester County GIS office,
 6362 Main Street
 Gloucester County, VA 23061
 (804) 693-1109

DATE: 06/6/01 REVISION: 05/03/11



Gloucester County Organizational Chart





Board of Supervisors' Vision 2035 and Strategic Priorities for County of Gloucester

VISION for 2035

Founded in 1651, Gloucester County has a rich and varied history that includes Werowocomoco, the cultural and political center of the Powhatan Confederacy; Revolutionary War battlefields; and the homes of Dr. Walter Reed, and early civil rights activist T.C. Walker. Today, Gloucester citizens enjoy the beauty of a rural Virginia countryside, while remaining within a short commute of the activities and shopping opportunities offered by metropolitan Hampton Roads.

Moving towards the future, Gloucester will benefit from steady and consistent economic growth enabled by a robust infrastructure, business-friendly government and a top-notch public education system. Gloucester's citizens will enjoy a wealth of recreational activities, shop locally at numerous and varied markets and stores, and have access to county-based, world-class health care. Gloucester will offer all the amenities of modern life, while continuing to surround its citizens with the tranquility of rural and waterfront living.

Gloucester is, and will continue to be, "The Land of the Life Worth Living."

STRATEGIC PRIORITIES

Gloucester Enjoys a Diverse, Thriving Economy

Gloucester County has become the destination of choice for entrepreneurs looking for a qualified and stable workforce, affordable real estate, and a relaxed and fulfilling lifestyle.

- ✓ Gloucester businesses are enabled by low taxes and an accommodating and collaborative regulatory environment.
- ✓ The Highway 17 Corridor contains business parks offering white-collar companies spacious and well-appointed offices supported by a robust fiber-optic broadband network.
- ✓ Numerous industrial parks have been developed off the highway, providing light industries with the infrastructure and space needed for rapid growth.
- ✓ Gloucester, the historic home of the Chesapeake Bay watermen, has become the East Coast hub for a burgeoning aquaculture industry.
- ✓ Gloucester's combination of numerous retail businesses, best-in-state medical facilities and unlimited outdoor recreational activities, attracts thousands of customers daily from the surrounding counties of the Middle Peninsula.

Education

Gloucester County provides the opportunity for all of its citizens to have a quality education.

- ✓ The collaborative relationship between the Board of Supervisors, School Board, and citizens ensures the availability of a superior lifetime education for everyone.
- ✓ The County offers quality education in academic, technical, vocational and life skills.
- ✓ Gloucester high school graduates are well-prepared for either workforce entry or continuing on to a higher education.

Infrastructure

Gloucester County has efficient and strategically placed roads, water, sewer, broadband, and natural gas that supports desired business growth and a high quality of life.

- ✓ Universal broadband access provides citizens with an opportunity to work where they live and supports the growth of home-based entrepreneurs.

- ✓ A Second Crossing over the York River provides easy access for customers and tourists in the Williamsburg area to the shops and attractions of Gloucester County.
- ✓ Cooperative efforts with VDOT and regional agencies have provided Gloucester with an expanded transportation infrastructure, including well-maintained rural roads and numerous bicycle paths, pedestrian walkways, and alternative transportation options.

Human Services

Gloucester County, through a combination of government, commercial and volunteer programs, ensures that the needs of its citizens – children, adults and the elderly – are met.

- ✓ Several adult community centers provide the opportunity for Gloucester citizens to age in place, to be cared for locally near their homes and families.
- ✓ Continued investment in Gloucester facilities results in Walter Reed Hospital becoming the Middle Peninsula Regional Medical Center, providing world-class health care to all the residents of the Middle Peninsula.
- ✓ The combination of numerous, active charitable organizations, the inherent, giving spirit of the Gloucester citizens, and supplemental assistance from state and local government, ensures that our most needy citizens - the homeless, indigent, disabled – are never alone and never without help.

Housing and Land Use

Gloucester County maintains its essential character as a rural county while offering diverse housing opportunities that include a range of multi-family and single family homes that meet the needs of singles and families of all ages and incomes.

Natural and Recreational Resources

Gloucester County is unique among its peers because of the abundance and diversity of its natural resources, including clean protected waterways, forested landscapes, wildlife, and the longest coastline in the state of Virginia.

- ✓ An expansive and well-maintained park system provides numerous recreational opportunities for Gloucester citizens and visitors, including sports venues, hiking, hunting, boating and fishing.
- ✓ Active protection and conservation measures ensure a healthy ecosystem that will attract new residents and businesses, as well as enhance tourism.
- ✓ Well-equipped marinas and boat ramps throughout the County ensure recreational boaters easy access to Gloucester's numerous waterways and the Chesapeake Bay.
- ✓ Gloucester's Werowocomoco National Park attracts thousands of visitors annually to the premier Native American historical site on the East Coast.

Governance

Gloucester County focuses on finding and implementing the leanest form of government to minimize impediments to economic development and take advantage of collaborative processes, shared services, and other cost effective measures for the maximum benefit of its citizens.

- ✓ Taxes are maintained at the lowest practical levels that still provide essential, quality services.
- ✓ Gloucester County has a transparent, responsive, and forward-thinking government that encourages an informed and participatory citizenry.

Board of Supervisor's Three Year Action Priorities for Staff

Gloucester Enjoys a Diverse, Thriving Economy

- ❖ Hire a new Economic Development Director who will develop and implement an aggressive economic development program
- ❖ Develop a robust economic development strategic plan to attract new businesses and assist existing businesses in the County (with BOS support for implementation)
 - Ensure continued support to working watermen and encourage aquaculture
 - Attract a good size industry to the County with many jobs
 - With the EDA, identify and develop a business park for small businesses and new businesses off Route 17, considering County properties and multiple needs/uses
- ❖ Establish a streamlined one step permitting and zoning process that gets all commercial zoning/permitting actions completed within 10 days of receipt
- ❖ Do an in-depth review of County ordinances and eliminate or reduce regulations that inhibit or delay growth of business
- ❖ Collaborate with state and federal agencies to reduce state-imposed regulations related to development (i.e. unfunded mandates, legislation to allow special taxing districts, etc.)

Education

- ❖ Develop and implement a strategy to increase and enhance the quality of joint meetings between the Board and School Board in order to increase cooperation and joint planning success
- ❖ Expand community use of schools to leverage the investment in the school system, including uses that expand:
 - Career/technical/vocational skills training
 - Mid-career or retraining for adults
- ❖ Develop a strategy to fund (large) maintenance needs for the school system through the CIP that specifies or achieves agreement on how it will be used
- ❖ Explore additional workforce development options for the County

Infrastructure

- ❖ Develop wireless broadband throughout the County
- ❖ Locate and build a County utilities facility/yard
- ❖ Evaluate the cost/benefit of running natural gas to the County and bring information to the Board
- ❖ Develop a strategic plan for water/sewer expansion in the County, to include exploration of:
 - Should the County create incentives to encourage local developers and contractors to construct their buildings and subdivisions on central sewer and water?
 - Should the County install lateral water and sewer lines at strategic locations under Route 17 to support business growth?
- ❖ Improve our working collaboration with state and regional agencies and relevant partners to meet our transportation needs
- ❖ Develop a funding strategy for the CIP
- ❖ Establish a funding source outside the CIP for routine and recurring maintenance and repairs

Human Services

- ❖ Enlist a working group to develop jail alternatives for Board consideration, to include:
 - Continue to do what we do now?
 - Join the Regional Jail Authority?
 - Combined approach?
- ❖ Develop partnerships that will result in enhanced medical services and facilities so that residents can get services that they need in Gloucester County
- ❖ Conduct a timely full scale exercise of the local emergency operations plan

Housing and Land Use

- ❖ Enhance mixed use, multi family, and senior living development sites by:
 - Identify areas where mixed use, multi-family, and senior living development is consistent with the Comprehensive Plan and report to the Board
 - Reviewing ordinances that would contribute/promote desired development
- ❖ Complete the Comprehensive Plan and present for Board approval
- ❖ Policy: Continue to offer land use advantages to farmers and timber farmers to preserve the County's rural atmosphere

Natural and Recreational Resources

- ❖ Review all parks currently owned and operated by the County for usage and bring recommendations back to the Board regarding optimum use and staffing, including evaluation of the costs to improve facilities
- ❖ Develop a plan to bring more sporting events, tournaments, and concerts to the County parks, including the feasibility of a sports complex (consider also how this connects to business park development)
- ❖ Develop and implement a strategy to improve access to our waterways and other natural resources

Governance

- ❖ Develop and implement a customer service strategy in Gloucester County that ensures that building permits, planning, zoning, and ES activities are streamlined
- ❖ Review County organizational structure with a goal of eliminating redundancies and inefficiencies through consolidation, elimination of redundant services, and restructuring
 - Explore outsourcing of County services to save tax dollars
 - Maintain our current services levels with a reduction in spending
 - Review the feasibility of shared services between departments
 - Streamline departmental processes and support staff
- ❖ Develop a plan and strategy for periodic review and revision of County ordinances by department to bring recommendations for change to the Board (including those that restrict residential owners)
- ❖ Implement a budget that identifies the cost associated with program areas and ensures a methodology that has departments measure outcomes and benefit
- ❖ Implement a BOS suspense and tracking system that records Board actions and reports back on actions/tasked department/status/expected completion, including a process for reporting on strategic plan outcomes

Gloucester County Budget Overview

The annual budget serves as the foundation for the County's financial planning and control. Each fall, the Finance Department prepares and distributes budgetary instructions outlining the department's responsibilities for the upcoming budget year. The budget calendar is developed, which establishes the timeline for the process, dates for submission of departmental and other agency requests, budget work sessions and public hearings leading to final adoption of the budget. See the budget calendar at the conclusion of this section. All departments and agencies of the County are required to submit requests for appropriation to the County Administrator. Each request must relate to the organization's program objectives and the priorities of the county. Due to revenue constraints, departments are generally encouraged to develop proposals to realign or reduce expenditures rather than seek additional funding. The requests are received and compiled by the County Administrator's designated Budget Team. In addition, the County Administrator with her Budget Team conduct a series of meetings with each department head including Social Services Director, Constitutional Officers, and the School's Superintendent. The requests and information gathered from these meetings are used as starting points for developing a proposed budget for presentation to the Board of Supervisors in March.

Local revenue projections are closely tied to the real estate re-assessment cycle (every two years), historic trends, and the current economic climate. State revenue projections are based on information received from the Governor's Proposed Budget and revisions made by the General Assembly. Federal revenue estimates are based on information from the awarding agencies. Expenditures are divided into functional categories and each department's requests and justifications are analyzed by the Budget Team and recommendations are developed based on historic and current trends.

In March, the County Administrator submits a balanced budget and certifies use of unassigned fund balance per policy (capital and one-time expenditures) to the Board of Supervisors for the next fiscal year to begin July 1. After a series of work sessions with the Board of Supervisors and public hearings, the budget is amended as necessary and an appropriations resolution by functional level is prepared. Citizens may comment in person at the public hearing. Additionally, the County welcomes comments using social media and portals on the County's website. The budget is required to be adopted by a majority vote of the Board of Supervisors in May for the next fiscal year. Tax rates are established prior to the beginning of the fiscal year. Also, throughout the year, the Board of Supervisors may hold meetings within their magisterial districts to discuss various topics including budget developments.

The County maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions of the annual appropriated budget. No department or other agency of the County may spend in excess of approved and appropriated amounts without prior approval of Board of Supervisors. Financial and programmatic monitoring of departmental activities to ensure conformity with the budget takes place throughout the year. The Director of Financial Services prepares and presents to the Board of Supervisors quarterly budget-to-actual updates, reports projected revenues and expenditures for the entire fiscal year and receipt of unanticipated revenues and other major changes to the adopted budget. The budget can be found in the libraries and on the County website. Through the annual budget adoption resolution, the County Administrator is authorized to transfer budgeted amounts within the primary government's governmental funds; however, the component unit School Board is authorized to transfer budgeted amounts within the school system's categories. The County Administrator is responsible for maintaining a balanced budget at all times. In the event a gap is identified between revenues and expenditures, the County Administrator will take actions necessary to rebalance the budget. The budget may be amended by the Board of Supervisors through supplemental appropriations or transfers as necessary. Activities of the general fund, special revenue funds, capital projects, debt service, school funds, and proprietary funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is at the function level within each fund except the school operating fund, which is at the fund level.

The County also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year-end; however, outstanding encumbrances generally are re-appropriated as part of the following fiscal year's budget.

Budget Calendar

Date	Responsible Party	Description	Legal Requirement
November 2014	Finance	Develop and Distribute Budget Instructions	N/A
December 2014	Board of Supervisors	Adopt resolution setting the FY2016 Budget Calendar	N/A
December 2014	County Departments	Submit Personnel Requests Forms to Human Resources	N/A
December 2014	Director of Financial Services	Review released Governor's Budget	N/A
January 2015	Board of Supervisors	Adopt resolution clarifying the amount of travel budgeted for each board member for FY2016	N/A
January 2015	County Departments and Other Agencies	Submit Operating and Capital Improvement Budget Requests	Code of Virginia 15.2-2503
January 22, 2015	Board of Supervisors and School Board	Conduct joint budget meeting	N/A
January-February 2015	School & County Finance Departments	Monitor General Assembly	Code of Virginia 22.1-93
February 10, 2015	School Superintendent	Present Superintendent's Recommended FY 2016 Budget to the School Board	Code of Virginia 15.2-2503, 22.1-92
February 2015	County Administrator/ Budget Team, County Departments	Meet with constitutional officers, department directors on budget requests	N/A
February 2015	Board of Supervisors, County Administrator/ Budget Team	Meet individually with Board members to discussed budget	N/A
March 3, 2015	County Administrator	Present County Administrator's Proposed FY2016 Budget to the Board of Supervisors	Code of Virginia 15.2-1541
March 3, 2015	Board of Supervisors	Adopt resolution authorizing the County Administrator to advertise for Public Hearing the FY 2016 Proposed County Budget and CY 2015 Proposed Tax Levies	Code of Virginia 15.2-2506
March 10, 2015	School Superintendent	Present updated Recommended FY 2016 Budget to the School Board	Code of Virginia 22.1-93
March 12, 2015	School Board	Approve School Board's Recommended Budget	N/A
March 12, 2015	Deputy Clerk, Director of Financial Services	Advertisement of FY2016 Proposed Budget (7 days prior to public hearing)	Code of Virginia 15.2-2506
March 12 & 19, 2015	Deputy Clerk, Director of Financial Services	Advertisement of Proposed Tax Levies for CY 2015 (once per week for two weeks prior to passage)	Code of Virginia 15.2-2506, 58.1-3321
March 23, 2015	Board of Supervisors	Conduct Public Hearing on Proposed FY 2016 Budget	Code of Virginia 15.2-2506
March 26, 2015	Board of Supervisors and School Board	Conduct joint budget work session	N/A
March - April 2015	Board of Supervisors	Conduct Board budget work sessions	N/A
April 16, 2015	Board of Supervisors	Adopt Budget for FY 2016	Virginia Code 15.2-2503, 22.1-93

Basis of Budgeting and Fund Structure Guidelines

Budgets are adopted on a basis consistent with generally accepted accounting principles. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Revenues and related assets are recorded when measurable and available to finance operations during the year. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Proprietary and Fiduciary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

The appropriations resolution places legal restrictions on expenditures at the functional level. Formal budgets are legally adopted for the governmental funds, which include the General, Debt Service, Social Services, Children's Services Act (formerly Comprehensive Services Act), Mosquito Control, School Construction, and Capital Projects Funds of the primary government and component unit – School Board. Budgetary integration is employed as a management control device during the year, and budgets are monitored and reported to the Board of Supervisors on a quarterly basis.

Demonstrating compliance with the adopted budget is an important component of the County's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets, and have a keen interest in following the actual financial progress over the course of the year. The County, like many other localities, revises their original budgets over the course of the year for a variety of reasons. Under the GASB 34 reporting model, governments provide budgetary comparison information in their annual reports including the original budget, final budget and actual results.

The County Administrator is authorized to transfer budgeted amounts within the primary government's governmental funds; however, the component unit School Board is authorized to transfer budgeted amounts within the school system's categories.

Appropriations lapse on June 30 for all County departments. Supplemental appropriations are made as necessary throughout the year. Encumbrances and reserved fund balances outstanding at June 30 are re-appropriated in the succeeding year on a case-by-case basis.

Fund Structure

The budget and the Comprehensive Annual Financial Report of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Following is an overview of the different fund types.

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. The County reports the General Fund, Debt Service Fund, Capital Projects, School Operating, School Construction, Social Services, and Children's Services Act (formerly Comprehensive Services Act) Funds as governmental funds.

General Fund - is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions,

licenses, permits, charges for service, and interest income. A significant part of the General Fund's revenues is used principally to finance the operations of the Component Unit School Board.

Debt Service Fund – accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Payment of principal and interest on the County and School system's general long-term debt financing is provided by appropriations from the General Fund.

Capital Projects Fund – accounts for and reports financial resources that are restricted, committed or assigned to expenditure for capital outlays except for those financed by proprietary funds or for assets held in trust for individuals, private organizations or of other governments.

School Fund - School Board members are elected by the citizens of Gloucester County. The School Board is responsible for the operations and management of the County's School System. The School Board is fiscally dependent as the County provides various shared services and significant funds for operations, debt service and capital procurements. The County has the ability to approve its budget and any amendments. The School Board does not issue a separate financial record. The results of operations for the School Board are presented as a discretely presented component unit in the County's Comprehensive Annual Financial Report.

Special Revenue Funds – account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects requiring separate accounting because of legal or regulatory provisions or administrative action. Special Revenue Funds consist of the following funds: Virginia Public Assistance (Social Services) and Children's Services Act.

Internal Service Fund – accounts for the financing of goods and services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The Internal Service Fund consists of the Self-Insurance Fund reported in the Component Unit School Board.

Fiduciary Funds

Fiduciary Funds (Trust and Agency Funds) by definition account for assets held by the County unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds and cannot be used to address activities or obligations of the County. These funds include Private Purpose Trust and Agency Funds. Private Purpose Trust and Agency Funds utilize the accrual basis of accounting. The County's Agency Funds include amounts held for others in a fiduciary capacity, which includes the following funds: Special Welfare, Middle Peninsula Regional Special Education, Flexible Benefits and Sheriff/Jail.

Proprietary Funds

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise Funds.

Enterprise Funds - distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The County's Enterprise Funds consist of the Utilities Fund, which accounts for the operations of sewage pumping stations and collection systems, and the water distribution system.

Fund Balance Policy Overview

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives).

Section 220 of the Board of Supervisors Policies is the Fund Balance Policy. Section 220.1 specifies that the Board is authorized to assign adequate funds from the Fund Balance for legitimate purposes. Commitments of fund balance requested after the adoption of the budget document are done by Board Action during regularly scheduled Board of Supervisors Meetings. Assigned fund balance is established by the County Administrator, who has been given the delegated authority to assign amounts on behalf of the Board of Supervisors.

Components of Fund Balance - fund balance relative to governmental funds shall consist of the following:

•**Nonspendable Fund Balance** – includes amounts that cannot be expended as they are either: (a) in nonspendable form; or, (b) legally or contractually required to be maintained intact by the governmental entity. Items in a nonspendable form include inventories and prepaid items. The corpus of an endowment is an example of an amount that is legally or contractually required to be maintained intact and is not available for expenditure.

•**Restricted Fund Balance** – Amounts that are legally constrained for a specific purpose by external parties, constitutional provisions, bond indenture, or enabling legislation. External parties include creditors, grantors, contributors or laws and regulations. Enabling legislation includes any act of law or regulation that authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purpose stipulated in the enabling legislation. An act of law can originate external to the government or be self-imposed through the enactment of an ordinance by the governmental body. The expenditure of resources restriction must originate within the enabling legislation; whereas, funds restricted outside originating legislation will be considered committed or assigned.

•**Committed Fund Balance** – Amounts constrained for a specific purpose by the Board of Supervisors using the highest level of decision-making authority. Removal of the constraint would require another action by the Board of Supervisors. Commitments must be established or removed by the Board of Supervisors prior to the end of the fiscal year (June 30th) for which the constraint or removal of constraint is desired.

•**Assigned Fund Balance** – Amounts constrained for a specific purpose by the County Administrator. Assignments shall not create a deficit in any fund or segment of fund balance.

•**Unassigned Fund Balance** – the residual amounts not classified as nonspendable, restricted, committed, or assigned as noted above. The General Fund is the only fund that would report a positive unassigned fund balance.

Order of Expenditure Within Fund Balance – In circumstances where amounts are expended for which Committed, Assigned, and Unassigned amounts are available, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned and unassigned as they are needed.

Unassigned Fund Balance Reserve Requirement – The Unassigned Fund Balance shall reflect a minimum balance of 10% of expected governmental fund expenditures, with a preferred target of 12% of expected governmental fund expenditures, less any Capital Outlay projects funded with bond proceeds. The use of the unassigned fund balance will be permitted to provide for temporary funding of unforeseen or emergent needs. If the unassigned fund balance falls below an amount equal to 10% of the expected

governmental fund expenditures, a plan to replenish the fund balance within twelve months will be presented to the Board of Supervisors. Any amount in excess of the maximum 12% unassigned fund balance may be transferred by action of the Board of Supervisors to the Capital Fund and Assigned for Future Capital Projects.

Other Financial Policies and Guidelines

The primary objective of sound financial management policies and guidelines is for the Board of Supervisors to create the framework for making financial decisions. The County Administrator is responsible for the daily administration of the Board's policies and general County operations. The County Administrator may designate other County officials to assist in the administration of these policies. These financial management policies are a statement of the guidelines and goals that influence and guide the financial management practices of the County of Gloucester. Financial management policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management.

Sound financial management policies and guidelines:

- ☞ contribute significantly to the County's ability to insulate itself from fiscal crises and economic disruption,
- ☞ promote long-term financial stability by establishing clear and consistent guidelines,
- ☞ direct attention to the total financial picture rather than single-issue areas,
- ☞ maintain sound appraisal procedures to keep property values current and reassessments made of all property biennially,
- ☞ promote active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter the County from short-run fluctuations in any one revenue source.
- ☞ direct use of all applicable resources in the collection of all revenues due the County.
- ☞ enhance access to short-term and long-term markets by helping to achieve the highest credit and bond ratings possible,
- ☞ employ a structured budget preparation and formulation process that will be used by departments and agencies receiving funding from the County and ensure adequate citizen input and participation,
- ☞ employ a structured expenditure and revenue forecasting system to promote effective long-term financial planning linked with day-to-day operations,
- ☞ establish a budget contingency to provide for unanticipated expenditures of a non-recurring nature, or to meet unexpected small increased service delivery costs,
- ☞ integrate service level measures and performance/productivity indicators with the budget where possible.
- ☞ provide a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines,
- ☞ promote regular financial reporting to the Board of Supervisors for more informed decision making.
- ☞ ensure that the County has the resources to perform mandated responsibilities, and
- ☞ provide a foundation for evaluation and analysis of financial condition.

The County's accounting and financial reporting will comply with:

- ✓ Generally Accepted Accounting Principles of the United States of America (GAAP),
- ✓ Government Accounting Standards (GAS), issued by the Comptroller General of the United States,
- ✓ the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts of the Commonwealth of Virginia,
- ✓ *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia,
- ✓ *Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations* and the *Compliance Supplement*, issued by the U.S. Office of Management and Budget, Circular A-133,
- ✓ the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program,
- ✓ the Code of Virginia, and other legal and regulatory bodies' requirements, as applicable.

The County will establish and maintain an internal control structure designed to protect the County from loss, theft and misuse. The structure will be designed to provide reasonable assurance of that objective and the concept of reasonable assurance recognizes that:

- the cost of a control should not exceed the benefits likely to be derived, and
- the valuation of costs and benefits requires estimates and judgments made by management.

A comprehensive, annual financial audit, including an audit of federal grants, will be conducted by an independent public accounting firm. The results of that audit along with an audit management letter and audited Comprehensive Annual Financial Report (CAFR) will be presented to the Board of Supervisors by December 1, following the end of the previous fiscal year. The County administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.

Capital and Debt Management Policies

One of the keys to sound financial management is the development of a capital and debt policies. This need is recognized by bond rating agencies, and development of capital and debt policies are recommended practices by the Government Finance Officers Association. The debt policy is used in conjunction with the Capital Improvement Programs for both the County and School Board and is intended to demonstrate a commitment to long-term financial planning. The Capital Improvement Programs are developed to promote capital infrastructure to support the Board of Supervisor's priorities by establishing a five-year capital implementation plan. In formulating this long range plan, input is solicited from various parties such as county departments, Board of Supervisors, citizens, and businesses.

Adherence to the debt policy helps ensure maintenance of the County's double-A credit ratings. The county uses an annual debt affordability process to determine reasonable debt levels. The County plans long and short-term debt issuance to finance its capital budget based on cash flow needs, sources of revenue, and capital construction periods, available financing instruments and market conditions. The county finances capital needs on a regular basis, dictated by capital spending patterns and other potential resource demands. A financial advisor and bond counsel assist the county in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. Bonds issued by the county mature over a term matching the economic life of the improvements they finance.

Future Guidelines and Policies under development or consideration

The County is committed to high standards of financial management as demonstrated by the Board of Supervisors' Governance priority. Administration regularly reviews current policies and ordinances to maximize operational efficiencies and best practices; preserve fiscal integrity; and improve fiscal stability to promote long term fiscal sustainability. Following is a list of some policies under consideration:

- Comprehensive Plan – to provide guidance for capital improvements, commercial, and residual development
- Grant Policy – review and revise as needed to ensure compliance with the U.S. Office of Management and Budget (OMB) recent Circular, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Super Circular”)
- County Procurement Ordinance – review and revise as needed to ensure compliance with recent changes in the Virginia Code on procurements.
- Rate Stabilization or Economic Downturn Policy – in addition to the Fund Balance Policy, to abate the impact of short-term economic downturns on the overall budget and to build adequate reserves to transition the impact of extreme swings in revenues and/or expenditures such as the retirement contribution, health insurance or unforeseen emergencies.
- Update 5-year Capital Improvement Plan – incorporate Comprehensive Plan.

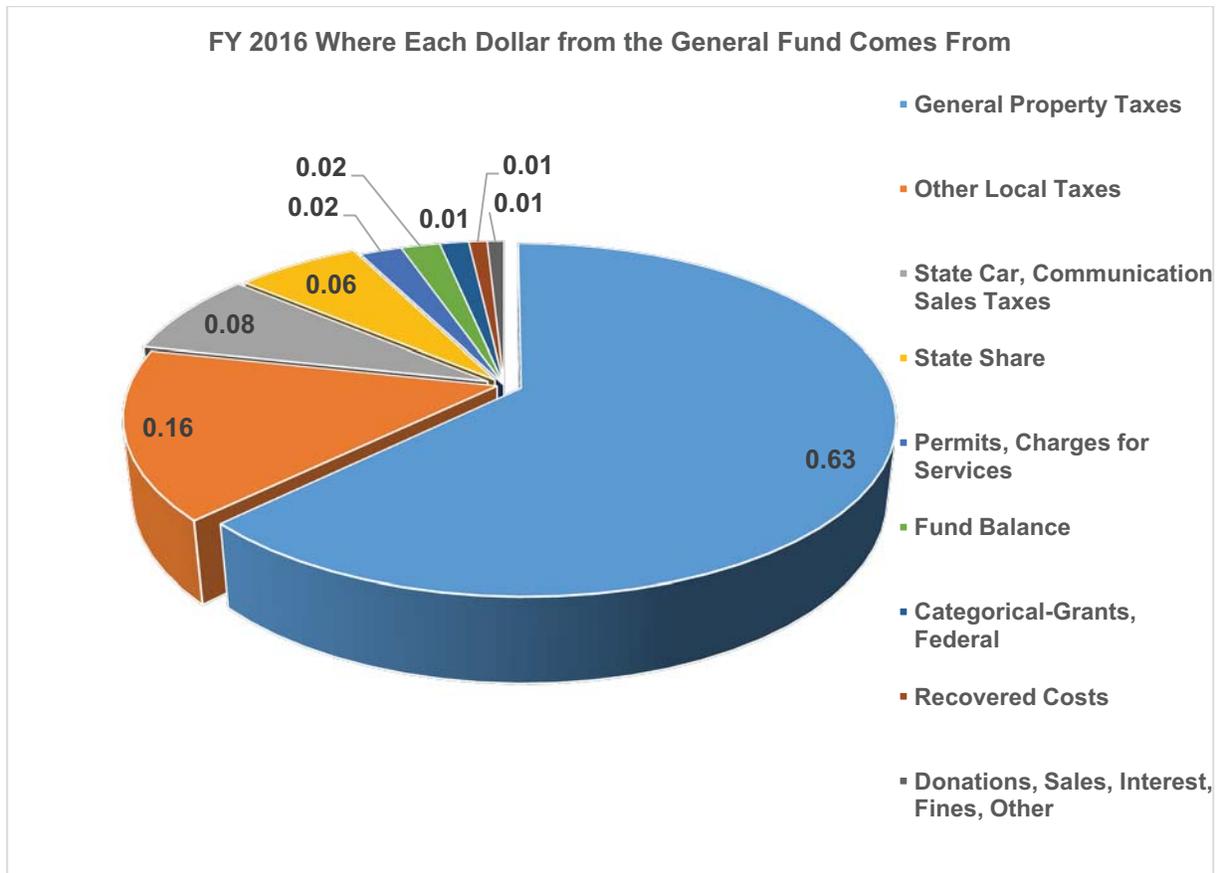


County of Gloucester

To: Gloucester County Board of Supervisors
From: Brenda Garton, County Administrator
Subject: County Administrator's Fiscal Year 2016 Adopted Budget Message

I present to you the Approved Fiscal Year (FY) 2016 Budget for the period July 1, 2015 to June 30, 2016, which includes information on expected revenues and planned expenditures for each of the County's major funds. It represents more than six months of effort and hard work to develop a budget that emphasizes the priorities of the Board of Supervisors (BOS). The Department Directors, Constitutional Officers, other agency leaders, and the County Administrator's Budget Team (consisting of the County Administrator, Assistant County Administrator, Human Resources Director, and the Financial Services Director) have worked closely together to develop a financial plan that maintains or enhances service levels while working within existing funding limitations. The FY 2016 Approved Budget for the County is \$114,940,043, with the General Fund funding 52% or \$59,380,520 of the Total County Budget.

Funding sources for the General Fund are heavily reliant upon the General Property and Other Local Taxes. As illustrated below, of every dollar received by the General Fund, 79 cents comes from General Property and Other Local Taxes.



Similarly, the majority of the General Fund resources are dedicated to these top priorities:

Education



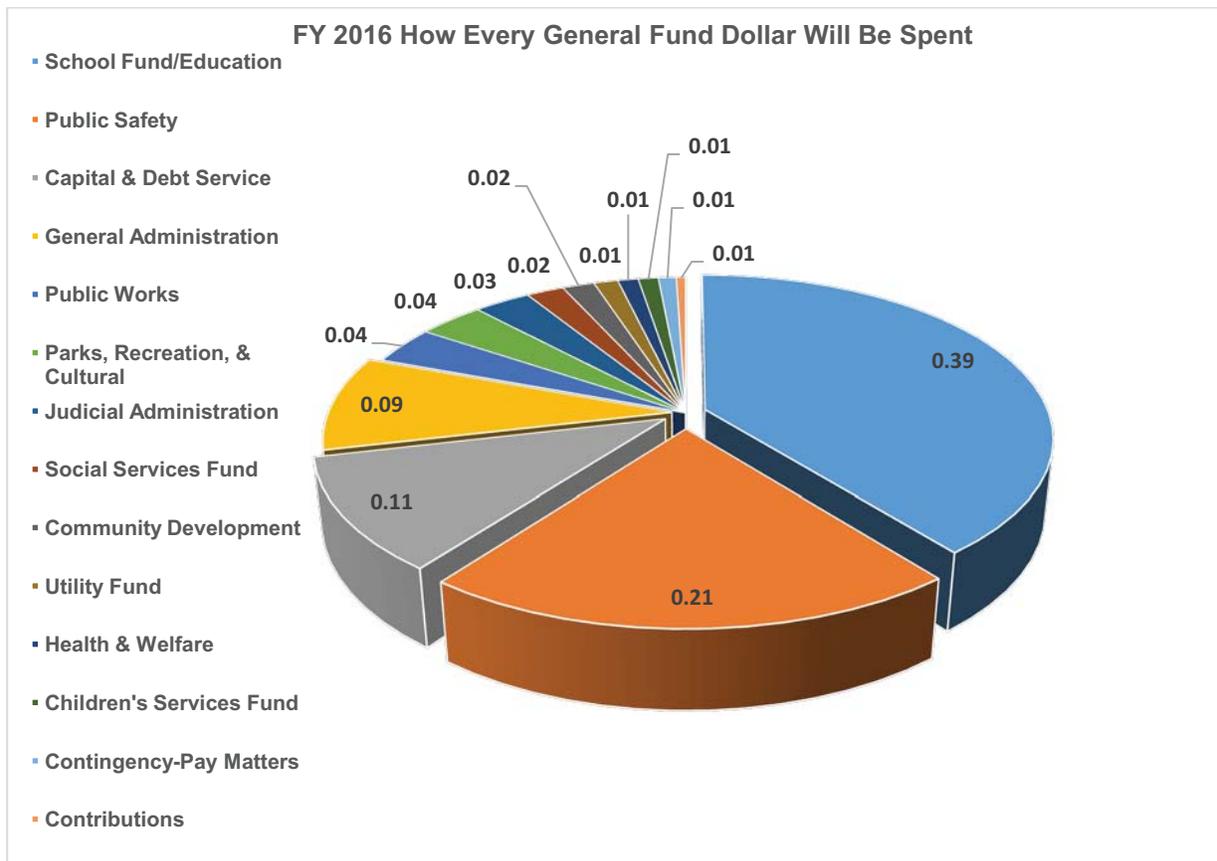
Public Safety



Capital and Related Debt



For FY 2016, 71 cents of every General Fund Dollar will be on spent on these priorities as illustrated below. General Administration also provides supportive services (such as IT, Purchasing, Accounts Payables, Payroll) to these and the other areas listed. If allocated, it would add more cents to each.



A summary of the Approved County Budget by Fund and Function with portions funded by General Fund shown in the table below.

Category	Approved Budget	Percent of Total Budget	Portion funded by General Fund	Percent funded by General Fund
General Administration	\$ 5,569,144	4.8%	\$ 5,569,144	100%
Judicial Administration	\$ 1,848,285	1.6%	\$ 1,848,285	100%
Public Safety	\$12,460,768	10.8%	\$ 12,460,768	100%
Public Works	\$ 2,213,178	1.9%	\$ 2,213,178	100%
Health and Welfare	\$ 666,476	0.6%	\$ 666,476	100%
Education	\$ 575,221	0.5%	\$ 575,221	100%
Parks, Recreation and Cultural	\$ 2,151,341	1.9%	\$ 2,151,341	100%
Community Development	\$ 1,039,688	0.9%	\$ 1,039,688	100%
Contributions	\$ 300,585	0.3%	\$ 300,585	100%
Contingency-Pay Matters	\$ 583,432	0.5%	\$ 583,432	100%
Debt Service Fund	\$ 5,730,799	5.0%	\$ 5,497,531	96%
School Fund	\$53,565,318	46.6%	\$ 22,765,728	43%
Children's Services Fund	\$ 1,516,000	1.3%	\$ 651,000	43%
Social Services Fund	\$ 4,076,068	3.5%	\$ 1,220,585	30%
Capital Fund	\$ 6,021,576	5.2%	\$ 1,053,022	17%
Utility Fund	\$ 7,559,636	6.6%	\$ 784,536	10%
School Construction Fund	\$ 5,600,000	4.9%	\$ -	0%
Cafeteria Fund	\$ 2,653,726	2.3%	\$ -	0%
Regional Special Education Fund	\$ 626,057	0.5%	\$ -	0%
Mosquito Control	\$ 138,645	0.1%	\$ -	0%
Gloucester Sanitary District #1	\$ 23,950	0.0%	\$ -	0%
Gloucester Point Sanitary District	\$ 20,150	0.0%	\$ -	0%
Total County Financial Plan	\$114,940,043	100.0%	\$ 59,380,520	52%

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

The Approved FY 2016 Budget is \$18.8M or 14.4% less than FY 2015 Adopted Budget. The majority of this decrease is attributed to the School Construction Fund budget which related to the rebuilding of the Page Middle School after it was heavily damaged by a tornado in 2011. The largest single component of the County budget is the School Division. At the time of adoption, the budget recommended for the School Division's operations was \$53.6M or 46.6% of the total County budget. Public safety is a high funding priority in that it comprises \$12.5M or 10.8% of the total budget. The third Board priority is addressing capital needs for both the County and the School Division. The budgets for the Capital Fund, School Construction Fund, and Debt Fund total \$17.4M, which is 15.1% of the total budget.

The FY 2016 Budget is structurally balanced and is sustainable only for the fiscal year. It is the culmination of initiatives, strategies, and tough decisions that were deliberated over as far back as November 2014. In order to help put the budget and its development into proper perspective, some additional background information is provided.

On November 13, early in the development of the FY 2016 Budget, the BOS was presented a summary of the Calendar Year (CY) 2015 tentative reassessment values in compliance with Virginia Code Section 58.1-3321. In summary the code section stipulates that when there is a general reassessment which results in an increase of 1 percent or more in the total real property tax levied, the county shall reduce the tax rate so as to cause no more than 101 percent of the previous year's real property tax levied. However, the tentative reassessment values reflected a 2.22% decrease in taxable land values. To remain revenue neutral to that billed for CY 2014, the equalized Real Estate Tax Rate calculated to be \$0.68.

Typically the budget process starts with guidance from the BOS and, in turn, from the County Administrator. In order to provide guidance, the BOS scheduled a Strategic Planning Retreat in early January where they developed Vision Statement 2035 and seven strategic priorities. Furthermore the BOS developed a set of 3-year action priorities for the staff for each of the high level strategic priorities identified. The vision statement, strategic priorities, and the 3-year action priorities are included in this budget document.

Based on the BOS 3-year priorities, the County Administrator coordinated a leadership staff retreat. The retreat provided an excellent opportunity for the County Directors and Constitutional Officers to be brought together as the new Utilities Director, Economic Development Director, and the Finance Director were all four months or less into their tenure. Together the County Administrator and her leadership team developed action plans for implementation and worked these priorities into their FY 2016 budget plan and forward.

At the February 3, 2015 Board meeting, the BOS was presented a list of big ticket items that were likely to materially impact the development of the FY 2016 budget. Assuming all else equal at FY 2015 level, the total impact represented approximately a \$5.0 million budget gap or an increase in the Real Estate Tax Rate of \$0.12 to cover without equalization. Following is a summary of these items:

General & Capital Funds Expenditure Impacts	Total Proposed Costs
Capital-County-Switch Replacement (IT)	\$ 250,000
Capital-County-Regional Radio Sys Upgrade	\$ 375,000
Capital-County/Schools-ERP System	\$ 644,000
Capital-School-Modular Removal Site Restoration	\$ 350,081
Capital-School-Other capital requests*	\$ 756,563
Operating-County-Regional Jail Inmate Housing	\$ 547,500
Operating-County-Health Insurance Increase Estimate	\$ 363,783
Operating-County/Schools-Increase Vehicle & Equip Replacement Fund	\$ 663,706
Operating-County-Estimated Costs of 2% raise	\$ 364,249
Operating-Schools-Estimated Costs of 2% raise	\$ 781,666
Operating-Schools-Facilities Maintenance & Replacement	\$ 930,000
Operating-County-Facilities Maintenance & Replacement	\$ 60,000
Operating-Increase Fire & Rescue Contribution Request	\$ 227,559
Operating-Increase in Social Services Contribution Request	\$ 129,192
Operating-Elimination of Positions (vacancy savings)	\$ (258,378)
Total Increase (Decrease) Potential Expenditures	\$ 6,184,921
General Fund Revenue Impacts	
Capital-Use of Fund Balance for Capital	\$ 2,375,644
Operating-Loss in Real Estate Tax Revenue if rate not equalized	\$ (1,138,917)
Operating-Reduction in Public Service Corp Real Estate Property Tax	\$ (117,000)
Total Potential Increase (Decrease) in Revenues & Uses of Fund Balance	\$ 1,119,727
Total (Negative) Positive Impact on FY16 Budget Development	\$ (5,065,194)

The Budget Team also analyzed the impact on the current FY2015 Budget if the Real Estate Tax Rate was not equalized for the CY 2015. The Team assessed what limited options there were to reducing expenditures in order to absorb a loss of \$500,000 in revenue.

Subsequently, the BOS provided guidance to present a budget at the calculated equalized Real Estate Tax Rate of \$0.68. Furthermore, the BOS requested that additional cost cutting options be presented at each \$0.01 incremental decrease from the equalized rate to the current rate of \$0.65 with no new increases on any other tax rates.

With the Board's challenging guidelines, the Department Directors, Constitutional Officers, other agency leaders, and the County Administrator's Budget Team scrutinized the detail of every line in every department. Each department was tasked with identifying their major programs and determining whether each program was mandated or not. Even at the equalized Real Estate Tax Rate, funding was limited to only the very necessary projects and programs. Each department then had to submit and discuss strategies on how they would create efficiencies, savings, and cost cutting options, and their service level implications to meet each incremental penny decrease from the equalized rate. Submissions were vetted and reduction strategies were selected based on the potential impact to services. This initiative made departments dissect their budgets and analyze whether there were more efficient and creative ways to provide the same level of service.

The County Administrator's Budget Team also met with the School Superintendent and his Finance & Budget Director to discuss the BOS budget development guidelines and options to accomplish their directives. Before presenting the final proposed budget, the Budget Team conducted several meetings with each member of the board to review the various options to balance the budget with meeting the various BOS strategic priorities. Based on Board members additional feedback and guidance, additional options were analyzed.

On March 3, the County Administrator's FY 2016 Proposed Budget was presented to the BOS. In addition, members of the BOS were provided a worksheet which included twelve additional iterations to balance budget, depending on which priorities or critical programs were emphasized, at \$0.68, \$0.67, \$0.66, and \$0.65. BOS Budget Work Sessions were conducted where selected Constitutional Officers and Directors were scheduled to discuss their budgets, programs, and what the impacts would be if further reductions were considered. After a few more work sessions, the County Administrator's FY 2016 budget was adopted as revised at the BOS meeting held on Thursday, April 16, 2015 and then as subsequently amended on Tuesday, April 21, 2015 restoring part-time work as required funding reducing Contingency and on Tuesday, May 5, 2015 with minor reclassification adjustments for the health insurance increase.

The County Administrator's Approved FY 2016 Budget sets forth a financial plan that enables the BOS to examine demands for County funds, to anticipate revenue needs, and to make decisions about the priority of programs, personnel, and level of services to be provided. The BOS's overriding principals in developing this FY 2016 Budget were:

- Increase the Real Estate Tax Rate to only the equalized tax rate of \$0.68;
- Eliminate the Boat Tax;
- Potentially increase lodging tax from 4% to 5%;
- No increase in any other current tax rates or user fees;
- No decrease in school funding;
- Minimize reductions in workforce;
- No new borrowing; and
- Strive to keep services at current levels, supporting BOS initiatives, priorities, programs, directives, and capital approvals.

The reassessments that were effective January 1, 2015 along with the new Real Estate Tax Rate will be reflected in the real estate bills due June 30 and December 5 of 2015.

The adjustments from the County Administrator's Proposed Budget to the Approved Budget for the General Fund is summarized and described in the following table.

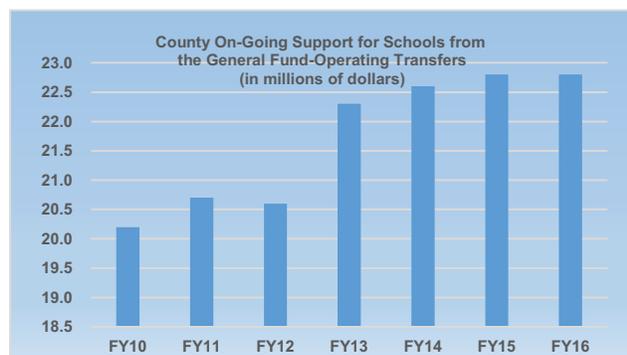
General Fund Summary	Proposed	Adopted	Net Adjustment	Comments
Real Estate Tax Rate	\$ 0.68	\$ 0.68	\$ -	Equalized Tax Rate due to reassessment results
Revenue (net Fund Balance & Boat Tax)	\$ 58,029,944	\$ 58,328,017	\$ 298,073	Sales Tax and Comp Board Projected increases and 1% increase in Lodging Tax
Use of Fund Balance	\$ 1,039,527	\$ 1,052,503	\$ 12,976	Net increase of HMP and the Utilities Master Plan funding with capital spending reduction.
Boat Tax	\$ 438,000	\$ -	\$ (438,000)	Elimination of the Boat Tax
Total General Fund Revenue	\$ 59,507,471	\$ 59,380,520	\$ (126,951)	
General Administration	\$ 5,570,644	\$ 5,569,144	\$ (1,500)	Reduced BOS training allowance
Judicial Administration	\$ 1,848,285	\$ 1,848,285	\$ -	
Public Safety	\$ 12,460,768	\$ 12,460,768	\$ -	
Public Works	\$ 2,139,216	\$ 2,213,178	\$ 73,962	Retained 2 FTE positions including benefits
Health and Welfare	\$ 666,476	\$ 666,476	\$ -	
Education	\$ 565,797	\$ 575,221	\$ 9,424	Restored printing of Beehive, School Newsletters, and PT WAR; added new funding for Page Coordinator for 1/2 FY
Parks, Recreation and Cultural	\$ 2,139,149	\$ 2,151,341	\$ 12,192	Restored PT WAR
Community Development	\$ 1,066,130	\$ 1,036,053	\$ (30,077)	Eliminated funding for vacant Planner III; Restored operating cuts to Tourism; Restored PT WAR
Contributions	\$ 145,293	\$ 300,585	\$ 155,292	Restored funding to FY14 levels plus addition request from Laurel Shelter
Contingency-Pay Matters	\$ 504,556	\$ 587,067	\$ 82,511	Eliminated 2% employee raise; Restored PT WAR; Increased for potential HMP increase
Transfer-School Fund	\$ 22,765,728	\$ 22,765,728	\$ -	
Transfer-Children's Services Fund	\$ 651,000	\$ 651,000	\$ -	
Transfer-Social Services Fund	\$ 1,213,319	\$ 1,220,585	\$ 7,266	Net increase to cover potential HMP increase
Transfer-Capital Fund	\$ 1,617,022	\$ 1,053,022	\$ (564,000)	Eliminated funding for new ERP system; Funding system upgrade only
Transfer-Debt Service Fund	\$ 5,497,531	\$ 5,497,531	\$ -	
Transfer-Utilities Fund	\$ 656,557	\$ 784,536	\$ 127,979	Increased to fund Master Plan and cover potential HMP increase
Total General Fund Expense	\$ 59,507,471	\$ 59,380,520	\$ (126,951)	

Of the big ticket items presented earlier, only the following were funded:

- Switch Replacement,
- Schools-Modular Removal and Site Restoration,
- Regional Jail Inmate Housing,
- Health Insurance Increase Estimate, and
- Real Estate Rate Equalization.

The approved budget does not fully fund resource needs identified by the County departments, Schools, and other agencies to respond to service demands. Moreover, it does not fully fund recommendations of the Capital Improvements Plan (CIP) Advisory Committee. As part of the 3-year priority initiatives and with new directors on-board, the CIP Advisory Committee will be activated and work together on updating the County's 5-year CIP with recommendations.

An excellent educational system continues to be an important asset for any community. Throughout the recession and recovery, the County either maintained or increased support to the Gloucester Public Schools, despite declining enrollment and reductions in state support. Although the County has maintained ongoing support, there are financial challenges that remain. The proposed and adopted budgets maintained that commitment by level funding schools at the FY 2015 level which did



not fully fund the School Board's request for approximately \$1.3M in additional local funding.

Subsequent to the adoption of the FY2016 Budget, the School Superintendent presented critical operating needs related to the opening of the new Page Middle School in September 2015. The BOS approved an additional appropriation of \$413,704 from fund balance at their May 19 meeting, a significant decrease from the initial request of approximately \$576K.

The County maintains a strong fund balance, which meets our cash flow needs and provides for a contingency fund for unanticipated expenditures. It is estimated that the General Fund unassigned fund balance at June 30, 2015 will be \$15M which calculates to approximately 15% of expected governmental expenditures per the Fund Balance Policy. After potential use of \$1.7M which consists of: \$1,052,503 for primarily capital needs and one-time expenditures for both County and Schools; additional reservation of approximately \$235K if the County does not receive a partial reimbursement from VDEM (Virginia Department of Emergency Management) for the removal of the modulars for Schools; and the additional appropriation of \$413,704 for Schools, the remaining amount will be sufficient to cover any unexpected expenditures next year, as well as creating sufficient cash to carry us between real estate tax collections.

In addition, no additional debt is planned for FY2016 and therefore Gloucester County stays well within the debt parameters of our Debt Obligation Policy as outlined below.

Summary of Debt Ratios	January 2015 Assessments	County Debt Policy
Debt as a percentage of Assessed Value	1.04%	3.0%
Debt per Capita	\$1,206	\$1,700
Debt Service as a percent of General Government Expenditures	6.79%	10.0%

As the County moves forward with the Board's Strategic Priorities, new initiatives will be undertaken to improve operating efficiencies in the next fiscal year by refining internal and external processes to more efficiently deliver services. We will continue to employ strategies that provide opportunities for cost containment, best practices, grants, pay-as-you-go capital spending, debt refinancing, targeted user fees and economic development. We encourage our partnering organizations to do the same and that any savings be utilized for replenishing and maintaining a strong fund balance reserve. If the funding will not be used to replenish reserves, then the funding should be used for one-time expenditures.

In summary, the County Administrator's FY 2016 Approved Budget is balanced with limited service delivery reductions. The budget meets the objectives of maintaining and subsequently increasing funding to Schools, supporting employees by funding the health care increase, and our infrastructure by funding critical replacements and upgrades. These are all significant accomplishments, given the constraints that we faced. However, the County continues to be challenged with funding critical services and infrastructure needs, in terms of vehicles, facilities and maintenance replacement needs for the County and Schools, inmate housing, social services, fire and rescue protection, and other deferred capital and operating funding needs. We understand that many of our citizens may not yet realize the benefits of the economic recovery. For this reason, the County looked inward and applied additional cuts to operating budgets before considering new revenue sources. Looking forward there are signs that the real estate market is improving and we anticipate that the County will continue to benefit from the recent and continued increase in the number of commercial and retail businesses locating to the area. It is our hope that these new sources of revenues will reduce the County's reliance on real estate tax revenues.

I would like to thank the Board of Supervisors and all County agencies and departments for their efforts in the budget development process. My staff at all levels and I have worked very hard to develop and will work just as hard to implement a budget that is responsive to the current economic changes and maintains essential core services for our citizens. I particularly want to acknowledge my Budget Team for their time, effort, hard work, and diligence during this process.



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 Adopted 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	8,762,000	(538,000)	-5.8%
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	37,263,606	(579,394)	-1.5%

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.

The tax rates set to support this budget are \$.68 for real estate and \$2.95 for personal property. The tax rate for boats was set at \$.000000000000001, which effectively eliminates this tax.

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 4.3% state sales and use tax.

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.

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 Adopted Budget	Dollar Change	% Change
Local Sales Tax	3,785,144	4,111,262	326,118	8.6%
Consumer Utility Tax	836,112	836,112	0	0.0%
Business License Tax	1,546,400	1,670,000	123,600	8.0%
Lodging Tax	130,000	162,500	32,500	25.0%
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	8,758,656	9,289,874	531,218	6.1%

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 accounts for 6.9% of the County's general fund budget.

The Communication Sales Tax and the Cable TV Franchise Tax, which previously appeared in this section, have been reclassified as Non-categorical State Aid. This reclassification more closely matches the reporting shown in the Comprehensive Annual Financial Report.

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

At budget adoption, it was the intent of the Board of Supervisors to increase the lodging tax from 4% to 5%. The maximum allowed by the General Assembly for Gloucester County is 5%.

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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted Budget	Dollar Change	% Change
Constitutional Officers	3,509,934	3,614,245	104,311	3.0%
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	1,804,000	1,598,000	775.7%
Total State Revenue	7,418,754	9,119,559	1,700,805	22.9%

Budget Comments:

The Communication Sales Tax and the Cable TV Franchise Tax, which previously appeared in the section for Other Local Taxes, have been reclassified as Non-categorical State Aid. This reclassification more closely matches the reporting shown in the Comprehensive Annual Financial Report.

The restructuring of local consumer taxes on telephones and other communication equipment took effect January 1, 2007. A 5% communications and sales and use tax will be paid by customers of landline and wireless phones, satellite TV and radio services, and other communication services. These revenues are collected by the Commonwealth of Virginia Department of Taxation and disbursed to localities monthly. Our share of the receipts is proportional to our percentage of the statewide total.

Cable television franchise taxes are charged to the local cable TV firm, based on a percent of the gross return of the company. These revenues are collected by the Commonwealth of Virginia Department of Taxation and disbursed to localities monthly.

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 Adopted Budget	Dollar Change	% Change
V-STOP Prosecutor Grant	23,981	23,981	0	0.0%
Other	13,644	13,644	0	0.0%
Recovered Costs	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:

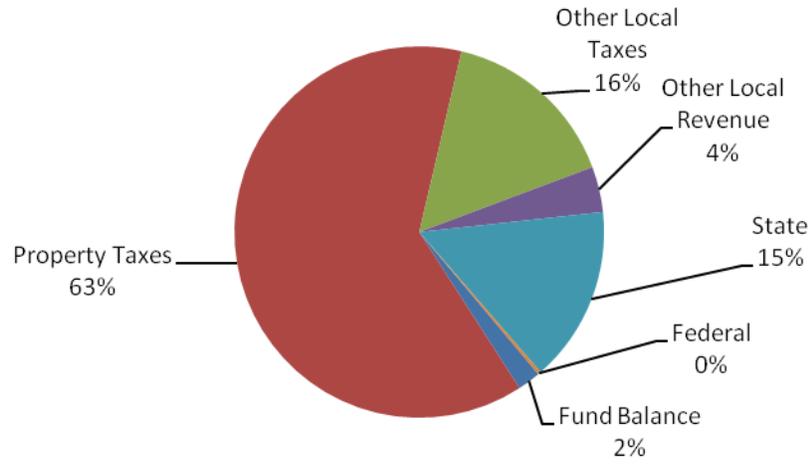
	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	% Change
Fund Balance-Asset Forfeiture	142,031	143,500	1,469	1.0%
Fund Balance-Committed	194,880	0	(194,880)	0.0%
From Fund Balance	1,888,147	1,052,503	(835,644)	-44.3%
Total Fund Balance	2,225,058	1,196,003	(1,029,055)	-46.2%

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 to offset an increase in health insurance for County employees (\$423,976), a rate study for the Public Utilities Department (\$100,000) and certain projects in the Capital Fund. Further explanation can be found with information relating to the Capital Fund.

FY 2016 General Fund Revenues



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 Adopted 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	7,762,000	(538,000)	(6.5%)
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	37,263,606	(579,394)	(1.5%)
OTHER LOCAL TAXES							
LOCAL SALES TAX	3,785,144	3,811,874	3,785,144	3,785,144	4,111,262	326,118	8.6%
COMMUNICATION SALES TAX	0	0	0	0	0	0	0.0%
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	0	0	0	0	0	0	0.0%
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	162,500	32,500	25.0%
Subtotal for Category	8,763,656	8,875,490	8,758,656	8,758,656	9,289,874	531,218	6.1%
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%
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%
Subtotal for Category	132,500	80,625	105,250	105,250	70,700	(34,550)	(32.8%)

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 Adopted Budget	Dollar Change	% Change
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%)
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%

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 Adopted Budget	Dollar Change	% Change
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							
COMMUNICATION SALES TAX	1,214,000	1,137,573	1,214,000	1,214,000	1,200,000	(14,000)	(1.2%)
CABLE TV FRANCHISE TAX	404,000	399,783	398,976	398,976	398,000	(976)	(0.2%)
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	4,603,725	4,540,079	4,597,616	4,597,616	4,582,640	(14,976)	(0.3%)
STATE SHARED EXPENSES							
COMM ATTY	375,451	376,222	374,190	374,190	394,584	20,394	5.5%
SHERIFF	2,415,944	2,415,986	2,432,580	2,432,580	2,509,027	76,447	3.1%
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	131,246	2,103	1.6%
TREASURER	131,957	131,543	131,698	131,698	134,969	3,271	2.5%
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	273,555	2,096	0.8%
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	3,807,186	104,311	2.8%
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 Adopted 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	1,052,503	(2,051,841)	(66.1%)
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	1,196,003	(2,245,952)	(65.3%)
Total for Fund	58,826,552	57,962,175	60,009,251	61,226,148	59,380,520	(1,845,628)	(3.0%)

General Fund Expenditure Summary

General Government

This section includes the administrative, legal and financial activities supporting the overall functions of the county. The following summarizes major activities and programs in this function:

County Administration:

The County Administrator's Office works directly with the Gloucester County Board of Supervisors. The County Administrator and Assistant County Administrator manage the Department Directors and the day-to-day operations of the County. Staff keeps the Board apprised of the County's financial condition; prepares, submits, and administers the annual County budget; and approves purchases and expenditures. The County Administrator and Assistant County Administrator participate in regional organizations on behalf of the County and interact with officials from other localities, organizations, and state and federal governments. Staff is responsible for preparation of the Board's agendas, minutes, and other activities. The County Administrator serves as the Director of Emergency Management and the Assistant County Administrator serves as the Deputy Director of Emergency Management.

County Administration Programs:

- Management of department directors, staff, and local programs; approve all personal decisions
- Participation in Board of Supervisors meetings; preparation of agenda packets and minutes; follow-up from board meetings
- Participation in regional organizations and meetings
- Preparation of annual budget; approval of expenditures and purchases, including payroll; general financial work
- Customer service, interaction with the public, management of complaints and inquiries, and correspondence
- Overall coordination of development process including site plan approval
- Emergency management training, exercises, and emergency events
- Training, continuing education, conferences
- Research and respond to special requests and inquiries by board members.
- Development of policies and procedures
- General administrative work (mail, phone calls, prepare and monitor budget, approve expenditures, etc.)

County Attorney:

The County Attorney is a direct report to the Board of Supervisors. The County Attorney's Office serves as the legal representative for the Gloucester County Board of Supervisors, as well as County Administration and County Department. In addition, the County Attorney serves as the legal representative for the School Board and School Administration, the Board of Zoning Appeals, the Planning Commission and other county entities. The County Attorney's Office prosecutes violations of County Ordinances, and provides advice and representation on all legal matters involving the County.

Human Resources:

The Department of Human Resources is responsible for personnel, benefits and payroll administration for the County government. The department supports all County departments, constitutional offices, registrar, local probation and pretrial program, social services, utilities and

mosquito control by serving as consultants in recruitment, retention, organizational development, risk management, compensation, benefits, and training.

Human Resource Programs:

- Compliance with federal and state employment and benefit laws, and county policies and procedures
- Recruitment for all departments mentioned above with the exception of the Sheriff and Social Services
- Onboarding of new hires - pre-employment processes, new hire orientation.
- Employee performance evaluation and development
- Employee recognition - service awards, luncheon, cards (welcome- new hires, birthday, thank you -separating, sympathy)
- Risk management - worker's compensation, unemployment claims, census of volunteer fire and rescue (Line of Duty Act)
- Consultation for employee discipline and grievance matters
- Management of the pay and classification system
- Review and update of personnel and administrative policies
- Background checks for volunteers - community education, parks & recreation, tourism, library, emergency management
- Salary and fringe benefit figures for the annual budget
- Benefit administration - health, dental, vision, retirement, deferred compensation, voluntary deductions
- Payroll administration - monthly payroll, federal and state withholding, quarterly and calendar year end reporting
- Leave administration-monitoring of accruals and use of different leave types
- General administrative work (mail, phone calls, prepare and monitor budget, approve expenditures, etc)

Commissioner of Revenue:

It is the responsibility of the Commissioner of the Revenue to properly locate, identify and assess all taxable property, in accordance with the state laws and administrative procedures, while maintaining current information on the ownership and characteristics of both real and personal property; and to prepare and certify to the Treasurer the assessment roll on both individual and business property assessments in accordance with state law.

Commissioner of Revenue Programs:

- Real Estate - Land Book - Land Use – Public Service - Relief for the Elderly - Ownership - Subdivisions - Mapping
- Personal Property - Auto/Trucks - Boats - Business Veh. - Trailers - Heavy Equip - Mobile Homes – Public Service
- Business License - Annual Assessment & Audit of BPOL Tax & Issuance of New Licenses
- Business Tangible Personal Property - Audit & Assessment of Business Property
- Excise Tax - Prepared Food & Beverage - Transient Occupancy
- State Tax - Income Tax Prep/Audit - Sales Tax

Real Estate Assessment:

The Gloucester County Department of Real Estate Assessment is dedicated to ensuring the fair and equitable assessment of all Real Property in the County of Gloucester, based on fair market value, with the end result being fair and even distribution of the tax burden among all property owners.

Real Estate Assessment Programs:

- Review assessments and perform property inspections as requested
- Perform administrative Review (Informal)
- Review and analyze sales information throughout the county to account for changes in value
- Serve as support staff to the Board of Equalization
- Biennial (every other year) reassessment of all real property (approximately 24,000 parcels)
- Notification of new assessments
- Work through Splits & Combine
- Create the County's Land Book
- Administers abatements for eligible renovated properties, and determines eligibility of application for tax exempt status
- Provide information for supplemental billings
- Field Inspections
- Provide property and sales data to other departments, taxpayers, agents, fee appraisers, title examiners, etc., as requested

Treasurer:

The Treasurer is a Constitutional Officer of the Commonwealth of Virginia who is charged with performing the accounts receivable and cash management functions for the County. The Treasurer's Office is responsible for receipting and accounting for all money brought into the County, including payments for taxes, utilities, permits, dog licenses, impounds, money received by other departments (e.g., Parks, Recreation and Tourism, the Library), money received by the Schools, and State and Federal payments to the County. The Treasurer's Office manages the County's assorted bank and investment accounts and is responsible for ensuring money is available to pay for items that have been appropriated.

Treasurer Programs:

- Tax, Dog License, and State and Estimated Income Tax billing, receipting, and accounting
- All other receipting and accounting (e.g., utilities, permitting, local tickets, deposits, departmental receipts, etc.)
- Managing, investing, and accounting for all County funds (including Schools and Social Services)
- Delinquent collections (e.g., taxes, returned checks, utilities, other County fines and fees, and (upon request) any other
- General administrative work (mail, phone calls, prepare and monitor budget, approve expenditures, etc)

Finance Department:

The Finance Department's mission is to provide fiscal services to the County of Gloucester through the recording, analyzing, and reporting of financial data and information. In addition, we disburse appropriate funds to vendors for goods and services rendered to both Gloucester County and Gloucester County Public Schools.

Finance Programs:

- Process School and County Vendor Payments & 1099s
- Review and Print Payroll
- Enter and Reconcile School and County Purchase Card Transactions and Payments

- Reconcile and manage Debt Payments and Bond Compliance
- Prepare and Reconcile Year-End Close and Audit
- Prepare Quarterly Financial Reporting and Comprehensive Annual Financial Report (CAFR)
- Manage Grants reimbursements and reporting requirements
- Administer County Liability Insurance and Auto Policy-annual updates, claims, and payments
- Prepare and monitor County Fiscal Budget
- Post and Reconcile adjustments to General Ledger (Monthly, Quarterly, Annually)
- Customer Service (Internal/External)
- Respond to inquiries from board members and the press

Information Technology:

The Gloucester County Department of Information Technology is dedicated to providing and supporting reliable technologies and technology-based services in a timely, high-quality, cost-effective manner to all clients of County Government.

IT Programs:

- Server Support - monitoring, troubleshooting, maintenance, updates, repairs, and ongoing support for all server types
- Network Support - monitoring, troubleshooting, performance tuning, security oversight, intrusion detection, and expansion architecture to include all routers, switches, fiber optic, and other network related items
- Applications Support - end user support for all enterprise software and liaison with third party support to solve issues
- PC Support - end user support for all desktop, mobile, and peripheral hardware.
- Custom Programming - consultation and creation of custom applications to enhance county business
- Database Administration - monitoring, troubleshooting, security, performance tuning, backups, and custom scripting for all databases
- PSAP Coordination - coordinate the collection of PSAP (Public Safety Answering Point) data for grant assistance
- Act as county representative on E-911 services board

Geographic Information Systems (GIS):

The Geographic Information Systems (GIS) Group acts as the manager and custodian of County spatial data and supporting system infrastructure, software licensing, data management, support services, training, standards, etc. The Group is charged with guaranteeing the integrity of spatial data through thoughtful planning and management of resources and promoting programs, activities, services and facilities for internal departments and external GIS Stakeholders.

GIS Programs:

- County Addressing - provide geocoordinates and addresses for all parcels and research issues related to address creation
- Custom Map Creation and Support - coordinate with customers to produce custom maps in a variety of formats
- Pictometry Support and Administration - coordinate and monitor the system to create new users and the biennial image capture
- Geospatial Database Administration - monitor, troubleshoot, develop, performance tune and administer the geospatial database

- ArcGIS development, training, and support - continuously develop new ArcGIS layers and update existing layers
- ESRI Integration support - support all ESRI integrations with 3rd party software
- Parcel Mapping Support - create and maintain digitized maps of all parcels

Central Purchasing Department:

Pursuant to the requirement of Code of Virginia §15.2-414 and Chapter 22 of the Gloucester County Code, the Central Purchasing Department is responsible for competitively buying all materials, supplies, services and construction for the County and Schools. In addition, the department is responsible for the centralized control and disposal of excess, obsolete and salvageable materials and equipment. The department also performs other support functions including the centralized administration of a purchase card program for the County and Schools, centralized mail processing services, inventory control of bulk office supplies and administration of an outsourced maintenance program for copiers and printers. The department provides daily customer services to its clients, which include the business community and general public.

Central Purchasing Programs:

- Competitive Public Purchasing Services for County & Schools
- Purchase Card Administration for County & Schools
- Surplus Property Administration
- Centralized Mail Processing
- Centralized inventory control of bulk office supplies (paper)
- Contract Administration of Outsourced maintenance services for copiers and printers
- Customer Service, interaction with the business community and public, management of inquiries
- Participation in state and national purchasing organizations
- Serve as Deputy Emergency Management Coordinator
- General administrative work (mail, phone calls, prepare and monitor budget, approve expenditures, etc)

Voter Registrar:

The General Registrar's Office provides opportunities for all qualified citizens of the County of Gloucester to register to vote; promotes the integrity of the electoral process by maintaining accurate and current voter registration records used in elections; coordinates elections so they are conducted in a manner that secures the qualified citizen's right to vote and ensures that the results accurately reflect the voter's will. Staff provides information for citizens regarding voter registration, absentee voting, elections and elected officials. The General Registrar's Office functions are guided by the Virginia Election Laws and the Department of Elections.

Registrar Programs:

- FVAP (Federal Voting Assistance Program); provides voting assistance to service members, their families & overseas citizens
- HAVA (Help America Vote Act); establishes minimum election administration standards, including voting machines, etc...
- EPB (Electronic Poll Book); laptops used on Election Day for voter check in, upload absentee and download voter credit
- VERIS (Virginia Election and Registration System); maintains over 5 million registered voters in Virginia. We work in daily
- Legislative Information System to monitor, participate and implement any changes that affect our office

- Elect Voter Registration List Maintenance with ERIC and Crosscheck; ensures accuracy of voting list
- VRAV (Voter Registrar's Association of Virginia); keeps registrar's updated, trained and offers support
- VREO (Virginia Registered Election Official); professional curriculum of courses that cover Virginia law & practices
- UOCAVA (Uniformed Overseas Citizen Absentee Voting Act); allows us to send absentee ballots by email before elections
- Absentee Voting Deadlines to begin 90 days before the Election and Surveys mandated & enforced by Dept. of Elections
- NVRA (National Voter Registration Act); provides voter registration at DMV, Public Assistance agencies, mail or online now
- NCOA (National Change Order Act); the US Postal Service form which updates us with address changes semi-annually
- Developing Online services; for Voters, Election Officers and Candidate's

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	% Change
Board of Supervisors	84,586	96,676	12,090	14.3%
County Administration	734,488	525,253	(209,235)	-28.5%
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	498,659	79,220	18.9%
Information Technology	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	5,569,144	(328,328)	-5.6%

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 Assistant County Administrator for Human Services has been eliminated, and the Budget Analyst has been transferred from County Administration to Finance.

The Assistant County Attorney's position has been eliminated.

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.

A Deputy Treasurer I position in the Treasurer's Office has been eliminated.

An Audio-Visual Support Technician position has been eliminated.

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. The following summarizes major activities and programs in this function:

Commonwealth Attorney:

The Office of the Commonwealth's Attorney is mandated to prosecute felony cases in Circuit Court. The office is also mandated to prosecute all violations by our local government officers or their employees, enforce all forfeitures and all extraditions, render advisory opinions to localities, and coordinate the Multidisciplinary Sexual Assault and Child Sexual Assault Teams. The office is funded, in part, by the Virginia Compensation Board to do only these things mandated by the Code of Virginia. There are a host of discretionary duties that some individual Commonwealth's Attorneys may elect to handle for their jurisdiction. In Gloucester, we elect to also prosecute many misdemeanor crimes in the General District and Juvenile Relations Courts such as DUIs, drug and weapons related charges, sexual battery, domestic violence, stalking, larcenies, violations of protective orders, damage to property, threats over the phone, etc. These accounted for approximately 75% of the charges prosecuted last year.

Commonwealth Attorney Programs:

- Prosecution of Felony Crimes (mandated)
- Prosecution of Misdemeanor Crimes in General District Court (optional)
- Prosecution of Misdemeanor Crimes in Juvenile and Domestic Relations Court (optional)
- Administrative Hearings in all three courts (optional)
- Appellate Prosecution (optional)
- Community Outreach Programs (optional)

Victim/Witness Assistance:

The Victim/Witness Assistance Program is designed to ensure that victims and witnesses of criminal offenses will receive fair and compassionate treatment throughout the judicial process. The program assists victims and witnesses of crime in navigating all aspects of the the criminal justice system. This program is primarily funded by grants by the Department of Criminal Justice Services who mandates the duties of the program and its advocates. DCJS provides the financial support to our local victim/witness program which is designed to provide direct services, information, and assistance required by Virginia's Crime Victim and Witness Rights Act.

Victim/Witness Programs:

- Courtroom assistance-Process Support and Explanation, Accompaniment to Court, Preparation Assistance, Tips for Testifying
- Financial assistance-Criminal Injuries Compensation Fund, Restitution, Property Return, Referrals to Social Services
- Court hearings and rights notifications

- Trial Preparation
- Referrals and assistance with social services and other service agencies
- Protection services-Domestic Violence Protective Orders, Stalking/Serious Bodily Injury Protective Orders, Safety planning
- Crisis interventions and referrals, emergency assistance, and support services
- Prosecution liaison-Ensuring Victim Input/Victim's Rights Act
- Perform grant writing and required reporting functions

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted 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. The following summarizes program activities in this function:

Probation and Pretrial:

The Mission of the Middle Peninsula Local Probation and Pretrial Services Agency is to provide sentencing alternatives to the criminal justice system for non-violent offenders and defendants who may require less than institutional custody, but warrant punishment to ensure safety to the general public. The agency strives to reduce the rate of recidivism by providing services specific to each offender's needs. The agency also provides benefits to the community through the use of

unpaid community service and by offering offenders the opportunity for rehabilitation. This is a regional program and Gloucester is the fiscal and administrative agent.

Probation and Pretrial Programs:

- Administrative programs - pay bills, timesheets, reports for DCJS, Grant preparation and data entry
- Supervision of offenders and defendants
- Court Reporting and Testifying
- Drug Testing
- Make any necessary referrals from treatment, community service, etc.
- Coordinates Community Criminal Justice Board Meeting - Quarterly
- Case File Reviews
- Attends Meetings for DCJS and Gloucester County - monthly and quarterly

Building Inspections:

The mission of the Building Inspections Department is to protect the health, safety and welfare of the general public by ensuring that all buildings, structures and related equipment are constructed, installed and maintained in compliance with ensuring that all buildings, structures and related equipment are constructed, installed and maintained in compliance with assists contractors, designers and homeowners through the permit application, plan review and construction inspection processes, that are related to building, structural, electrical, mechanical, fire-safety, energy conservation, amusement rides, and accessibility codes. This department is also responsible for conducting damage assessments during natural and or other disasters.

Building Inspection Programs:

- Administration of the Virginia Uniform Statewide Building Code (USBC) & Gloucester County Code
- Management-mentoring, training of permit staff and inspectors
- Customer Service-telephone, email, in person question, providing handouts, applications forms
- Permitting-processing various applications, coordination with other departments and agencies
- Building Plan Reviews-include building, electrical, mechanical, plumbing, fire suppression, accessibility
- Site Plan Review-for USBC and accessibility compliance
- Inspections-during various stages of construction, change of use, complaints, inquiries
- Site Visits-homeowner project questions, commercial tenant build-outs or contractor project concerns
- Floodplain Management-assisting citizens, in providing information on floodplain related projects
- Floodplain Determination-providing flood zone locations and various requirements within each zone
- Community Rating System-providing citizens, etc information, reporting to Insurance Services Office (ISO)
- Organization Participation-Regional CRS Group, VBCOA, VPMIA, IAEL Tidewater
- Board of Building Code Appeals-process applications, preparation of packets, minutes, and support staff
- Education-informational handouts, posted webpage, public meetings, workshops such as PHBA
- Preparation of department budget

Environmental Programs:

The department assists property owners in submission and acquisition of permitting associated with local, state, and federal regulations related to the environment. These include the reviewing, permitting or denying of: Storm water and Land Disturbance (measures to control or prevent sediment runoff); Chesapeake Bay Preservation & Erosion (buffer modification request within the 100-foot Resource Protection Area) includes staffing the local Chesapeake Bay Preservation and Erosion Commission which meets monthly; Wetlands and Dunes & Beaches (shoreline protection measures) includes staffing the local Wetlands Board which meets monthly; and Open Burn Permits (regulating of Countywide Burn Ordinance). This local Wetlands Board which meets monthly; and Open Burn Permits (regulating of Countywide Burn Ordinance). The Board also receives and processes environmental complaints and makes inspections on all permitted projects from beginning to completion. State oversight of Gloucester programs compliance is evaluated through semi-annual audits evaluating program compliance.

Environmental Programs:

- Stormwater (SW) Program administration-permitting and providing information to property owners engaged in land disturbance
- SW management-both water quantity and quality leaving a property and the potential impact to neighboring properties and water bodies
- Erosion & Sediment Control administration-permitting and providing information to property owners and the public engaged in land disturbance
- Inspect and address perimeter control (ie silt fencing) and permanent stabilization (planting grass) on disturbed areas
- Chesapeake Bay Preservation Act administration
- Wetland (shoreline) administration-reviews and makes decisions on property improvements proposed in the shoreline tidal range.
- Dunes and Beaches administration-permitting oversight along the shoreline dunes and beaches have developed landward of the shoreline.
- Open Burning administration-assists property owners and contractors in responsibly disposing of land clearing debris and excess woody material
- General advisor to homeowners, realtors, agents, consultants regarding property improvement; reviewing submittals and site plans.
- Training, continuing education, conferences
- Customer service, interaction with the public, management of complaints and inquiries, and correspondence
- Participation in regional organizations and meetings

Animal Control:

Animal Control is State mandated to enforce all state and local laws relevant to the care of all domestic animals, both companion & livestock. Additionally, Animal Control deals with wildlife due to the possibility of rabies. Officers may issue summons and testify in court. Animal Control is responsible for maintaining the County Shelter to meet state guidelines ensuring that all animals receive proper care. In times of emergencies, Animal Control is tasked to setup and maintain the County emergency animal shelter as well as respond to all calls for service.

Animal Control Programs:

- Enforce State & County animal laws-issue summons for violations, prepare court cases and appear in court
- Investigate complaints of-cruelty, dog fighting, animal bites, dangerous dogs, care of companion animals and livestock
- Ensure there is an Animal Control Officer available after normal duty hours to respond

- to emergency calls (24-hour coverage)
- Pick up injured and stray animals-attempt to reunite them with owners or assist the Humane Society with adopting them out
- Patrol problem areas and assist Sheriff and other law enforcement agencies
- Control and manage County Animal Shelter in accordance with State regulations
- Ensure owners of dog & exotic animal purchase County dog licenses and permits
- Implement the County EOP Animal Annex / Shelter during emergencies
- Manage and input all data on complaint cases & animals handled and submit annual report to the State Veterinarian
- Euthanize vicious, injured, or diseased and unclaimed animals utilizing humane methods
- Officers attend required training and maintain certifications

Emergency Management:

The Department of Emergency Management promotes a comprehensive emergency management program to lessen the community's impacts from natural, manmade and other catastrophic incidents by utilizing mitigation, preparedness, response and recovery strategies. Staff periodically updates the Emergency Operations Plan and advises the board and county leadership on matters related to emergencies.

Emergency Management Programs:

- Coordination of Emergency Plans, Trainings, Events and Exercises
- Management of Emergency Operations Center
- Grant tracking and reporting according to guidelines with grant requirements
- Maintenance and Recruitment of CERT program
- Work with resource agencies to coordinate during emergencies.
- Attend area and regional meetings
- Revises the EOP
- Provides State Level NIMS Training for county employees

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted 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 is responsible for its portion of various operating and maintenance cost relating to the system.

The jail population has increased beyond capacity at the local jail. The County entered into a contract for \$547,500 per year with the Middle Peninsula Regional Security Center to house inmates.

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.

A Deputy Animal Control Officer was eliminated.

A position was eliminated from Emergency Services.

Public Works

Engineering Department:

The Engineering Department provides professional engineering services and technical support to County Departments. Engineering staff is responsible for project management and contract administration for capital and FEMA grant funded projects. Staff provides solid waste management and contract administration to the Middle Peninsula Landfill and Recycling Facility, performs post-closure care of the County's closed landfill, and performs disaster solid waste management planning. Staff performs public water supply sampling at the County's parks in accordance with State Health Department Regulations.

Engineering Programs:

- Management of County Capital Construction projects.
- Ensures that solid waste disposal is in accordance with state regulations.
- Ensures the County's required Solid Waste Management Plan is up-to-date and state approved.
- Plans and administers contracts for the disposal of debris following natural disasters.
- Serves as point of contact for the county's No Wake Zone Policy.
- Manages use of the Colonial Courthouse and open area in accordance with policy.
- Provides technical and administrative support to the Go Green Gloucester Advisory

- Committee.
- Provides oversight and construction management for the Hazard Mitigation Management Team.
- Customer service and response to complains and inquiries.

Building and Grounds:

The Buildings and Grounds Department (B&G) provides management and maintenance services for County owned and operated facilities, grounds, and vehicles. Generally, B&G provides services to internal customers from other county departments providing a productive work environment for their missions. The Department is also responsible for communication and interaction with management companies for leased space to coordinate maintenance required by the lease agreements.

Building and Grounds Programs:

- Preventative and reactive maintenance and inspection of county vehicles and equipment
- Preventative and reactive maintenance and inspection of county structures (236,000 sf under roof)
- Custodial care for county buildings (168,000 sf of custodial care area)
- Grounds keeping services for county properties including Main Street enhancements (non-park)
- Sign making and repair of signs throughout the county (911 street name signs & county informational signs)
- Day labor work for other departments (deliver copy paper, pickup/deliver mail, set up for BOS meetings)
- Management of the county's gasoline and diesel fuel station including managing chargebacks for service
- Interior renovation to county buildings (both in-house work and managing subcontractors)
- Schedule the use of the Colonial Courthouse, other county facilities, and county grounds
- Workplace safety training and maintenance of asbestos and lead reports for county buildings
- Snow removal and de-icing of county facilities
- Overall Management of the Mosquito Control Program (details on separate program information sheet)

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted 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	1,881,701	(17,550)	-0.9%
Total Public Works	2,237,948	2,213,178	(24,770)	-1.1%

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 Adopted 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.

Community Education:

The department's goal is to administer the community school partnership program as set forth in a joint resolution of the Gloucester Board of Supervisors and School Board to provide citizen information, referral and resource services, coordinate involvement and engagement opportunities, promote community resource coordination and collaboration, and facilitate school usage by the county and community as community centers.

Community Education Programs:

- County & Community Use of Schools-provide scheduling, liaison with school & users, coordination and logistics, supervision and issue resolution
- Community Information & Referral Services-maintain Resource Directory of county, school, non-profits/community and faith-based organizations
- Publications & Electronic Communications-produce various communications not limited to citizen publications, community school newsletters
- Emergency Services for Public Affairs (PIO/JIC/Call Center)-train and provide staffing for PIO/JIC and Call Center supervision; attend trainings/exercises.
- Cable Franchise, Access Channels & Partnership with School Division-oversees cable communications program functions
- Freedom of Information Act-FOIA designated office; coordinate and respond to specific FOIA requests and compliance requirements
- Volunteer, Community Partnerships & Citizen Involvement-coordinate programs to targeted populations such as mentors, GHS senior projects, food assistance, etc.
- Enrichment, Prevention & Intervention Programs-collaborative with county, school and community resources
- Parent & Family Involvement Services- Identify various resources and services for family programs
- Community Resource Management & Resource Councils-facilitate and provide leadership to Gloucester Resource Council and Regional MP-NN Resource Network

- Interagency Coordination & Partnerships-lead, coordinate, and facilitate programs and services to encourage cooperative, coordinated and collaborative efforts
- Clean Community Program-oversee Clean Community Program as reference on Clean Community program information sheet.

Cable Communications:

Oversee and manage the Cable Communications program for county and school division that involves cable franchise agreement, franchise issue resolution, broadcast facilities management (3), operating budget and capital equipment expenditures.

Cable Programs:

- Cable Franchise Agreement, Services & Citizen Issues-contact/referral for information and issue resolution with Cox Communications
- Capital Equipment Purchase & Management
- Programming for County Cable Access Channel-Identifies, schedules and oversees all programming for GCTV Channel 48 from various sources.
- Production Facilities (3) & Meeting Broadcasts-operate equipment for live/streamed of the Board of Supervisors and other designated public meetings.
- Contracted personnel produce local video productions for county and school division.
- Capital Equipment Purchase & Inventory

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	% Change
Community Education	522,527	540,897	18,370	3.5%
Cable Services	45,758	21,100	(24,658)	-53.9%
Community College	13,224	13,224	-	0.0%
Total Education	581,509	575,221	(6,288)	-1.1%

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. The following summarizes major activities and programs in this function:

Parks and Recreation:

The Parks, Recreation and Tourism Department is divided into three program areas. Staff from each area work together on related activities such as holding athletic programs within county parks. Administrative and marketing tasks for the for the Department are attributed to the recreation division This work includes answering the bulk of the department's public inquiries, handling the majority of personnel and financial paperwork, producing a Beehive insert,

maintaining social media sites, submitting press releases, etc. Full-time and part-time staff program and supervise dozens of classes, camps and sports leagues for people of all ages and abilities. In addition, part-time employees and independent contractors instruct classes. Activities are held in parks, schools and occasionally in privately owned facilities. Staff and volunteers work together to produce community special events such as the Daffodil Festival and the Christmas and Holiday Parade. Volunteers play a key role as coaches, referees and in assisting with events and festivals.

Parks and Recreation Programs:

- Provide sports, enrichment and education activities for youth and adults
- Provide programs for older adults and people with special needs
- Recruit, hire, train and supervise volunteers, part-time and contractual staff
- Customer Service - register, reservations, sales, rentals and respond to inquiries
- Organize and oversee special events and festivals including set-up and take down of equipment
- Marketing - social media, website, Beehive, press releases, Constant Contact, etc.
- Fundraising - hold events, seek sponsorships, grants and solicit donations
- Administration - manage operating and capital funds; serve on and work with multiple committees

Park Operations:

The Parks, Recreation and Tourism Department is divided into three program areas. Staff from each area work together on related activities such as holding athletic programs within county parks. The parks division is responsible for the operation and maintenance of 8 county parks. Staff also assists with the upkeep of public boat landings. The work of full-time and part-time staff is supplemented with help from the County Trustees (inmates), civic groups, Eagle Scouts and other individual volunteers. Park operations include conducting nature related programs and assisting with special events such as the Haunted Trail, 5k races, etc. Staff provides direct assistance to the public through reserving facilities, renting equipment and the sale of bait and snacks. In summary, park staff are responsible for maintenance of grounds and facilities, park programming and for providing for the safety and security of the thousands of people who visit the parks annually to hike trails, boat, play sports and more.

Park Operations Programs:

- Provide youth, adult and family enrichment and nature related programs
- Personnel - recruit, hire, train and supervise volunteers and employees
- Customer Service - register, reservations, sales, rentals and respond to inquiries, assist visitors
- Organize and oversee special events including set-up and take down of equipment
- Grounds and facility maintenance - parks, athletic fields and boat landings
- Patrol and supervise facilities
- Fundraising - hold events, seek sponsorships, grants and solicit donations
- Administration - manage operating and capital funds; serve on and work with multiple committees

Daffodil Festival:

The Parks, Recreation and Tourism Department works with a volunteer committee to plan and produce Gloucester's largest annual event. Full-time and part-time staff assist with logistics, finances, marketing, risk management and other tasks in coordination with the committee. Since its inception, the Festival has been run as a break-even or profit making event. Funds

generated, beyond the total of expenditures, are held in a reserve account to be used for special projects and to cover losses in the event of weather cancellation.

Daffodil Festival Programs:

- Marketing and Advertising - local, regional and statewide promotions; website and social media
- Customer Service - respond to inquiries from potential vendors, sponsors, registrants and attendees
- Organize and assist with setting-up and take down of equipment
- Special Projects - manage beautification efforts, scholarships, grants, etc.
- Organize and coordinating events at the Festival such as the parade, entertainment, arts and crafts, etc.
- Fundraising - sales, seek sponsorships and solicit donations
- Administration - manage funds; serve on and work with multiple committees

Library:

The Gloucester County Public Library promotes reading, fosters lifelong learning and provides informational, educational and cultural resources to citizens in our community. The library offers well-maintained, warm and welcoming facilities that serve as a community resource and gathering place. The library provides collections to satisfy the recreational, educational and cultural needs of patrons. Library staff provide assistance to patrons whether for locating materials or helping with technology. The library offers activities and events for all ages to enhance life in our community. The library is a catalyst for lifelong learning. Library staff is skilled, intelligent and service-oriented.

Library Programs:

- Bookmobile/Outreach in Community -deliver library services to the county neighborhoods
- Reference-offer a wealth of information in print and online to help with research
- Early Literacy Center (Main Library)
- Small Business Library (partnership w/GC Economic Development)
- Digital Downloads (books, magazines, music)
- Provide volunteer opportunities
- Office services (faxes, copies, microfilm, notary)
- Provide free access to Public Computers/Wi-Fi
- Partnerships w/Community Organizations and County Departments
- Technology/Computer Classes
- Provide Community/Study Rooms

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	% Change
Parks & Recreation	629,411	624,446	(4,965)	-0.8%
Park Operations	453,076	458,743	5,667	1.3%
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	2,151,341	(78,324)	-3.51%

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. The following summarizes major activities and programs in this function:

Planning and Zoning:

The Department provides administrative and technical staff to the Planning Commission and assists the Commission in the preparation of the Comprehensive Plan and sub-area plans and other long range planning efforts and plan updates. The Department provides technical assistance to the Planning Commission and the Board of Supervisors on matters related to existing and proposed County Codes and assists in the preparation of amendments to the zoning ordinance and the subdivision ordinances. The Director of Planning and Zoning serves as the Zoning Administrator and Subdivision Agent for the County and the department is responsible for the implementation and enforcement of the Zoning Ordinance and the Subdivision Ordinance among other services and programs.

Planning and Zoning Programs:

- Implement the Zoning Ordinances-review site plans, issue permits, enforcement, technical staff to the appeals board
- Implement the Subdivision Ordinance-review/approve plat and plan, legal documents, monitor sureties, coordinate with state.
- Long Range Planning-update the Comprehensive Plan, develop sub-areas plans, interact with the public, research, feedback.
- Support Planning Commission-work with committees, prepare agenda packets/materials/minutes, prepare commission training
- Participate in Board of Supervisors meetings-including agenda materials preparation, presentations and follow-up.
- Transportation Planning-provide recommendations on Six Year Secondary, Six Year Improvement, & the Rural Transportation Plans
- Participation in regional local, planning, transportation and other meetings and committees.
- Management of department staff and budget.
- Customer service-interact with the public, explanation of ordinances, management of complaints and inquires, correspondence.
- Training, continuing maintenance for staff certifications, conferences.
- Maintain Department website, Planning Commission materials on granicus, newsgroup notifications, and other outreach venues
- Emergency management training, exercises and emergency events.

Economic Development:

The Economic Development Department promotes and guides the appropriate growth of the county economy. Activities are generally divided between business retention strategies and business attraction strategies. The department's mission is carried out hand in hand with the Gloucester County Economic Development Authority (EDA). Together with the EDA, the department manages the Gloucester County business park including coordination with lessees, assistance to tenants, and attraction of future tenants.

Economic Development Programs:

- Overall management and administration of the Economic Development Department
- Participates in various local and regional economic development related organizations
- Provides administrative support for Economic Development Authority and its subcommittees
- Advises the board and makes recommendations regarding economic development initiatives
- Coordinate economic development strategies with the Main Street Preservation Trust/Association
- Support local small business through services of the Hampton Roads Small Business Development Center
- Support business located within the business park and attract additional business to fill vacancy
- Plan for and develop strategies to bring additional "product" (land/buildings) to the local market
- Develops economic development strategic plan in conjunction with the EDA

Clean Community:

To oversee and coordinate Gloucester County's litter prevention and recycling programs by developing partnerships and engaging citizens, organizations, schools and businesses in working together to improve our local environmental and aesthetic quality.

Clean Community Programs:

- Anti-Littering & Recycling Education-to encourage the reduce, reuse, recycle motto and anti-littering and clean-up programs
- County & Community Clean-Ups-Provide clean-up guidelines and supplies to those who wish to clean local roads and areas
- County Office & Household Battery Recycling- Provide funding and coordination for containers for battery recycling
- Citizen Involvement w/Clean Community Committee-serve as county liaison; coordinate with committee in local festivals, etc.
- Required Reports- Keep and maintain detailed records and statistics for state and local reports

Tourism Department:

The Parks, Recreation and Tourism Department is divided into three program areas. Tourism staff promote Gloucester County as a destination for visitors, organize events, care for historic buildings and assist with the development of tourism related assets. With the help of volunteer docents, the division operates the Museum of History and a State-certified Visitor's Center. Through a public-private partnership, a second State-certified Welcome Center is operated at Gloucester Point. Staff works closely with representatives of local businesses, the Chamber of Commerce, the Main Street Association and others to coordinate marketing and advertising

efforts. Marketing includes special promotions at Interstate Welcome Centers and the design and production of brochures, advertisements, flyers and banners. Development of tourist related assets includes improvements to historic buildings, creation of driving tours, the Blueways Trail, etc. Staff assists with the production of special events such as historical reenactments, Concerts on the Green, and more. Staff also assists the Historical Committee in their efforts to collect, study and preserve historical records and promote preservation and restoration of historically significant buildings and sites.

Tourism Programs:

- Personnel - recruit, hire, train and supervise volunteers and part-time staff
- Customer Service - respond to inquiries, greet and assist visitors, coordinate group tours
- Operation of County Museum of History and Visitor Centers
- Organize and assist with special events and festivals including set-up and take down of equipment
- Marketing - design and produce advertising pieces; create special promotion exhibit and displays
- Administration - manage operating and capital funds; serve on and work with multiple committees
- Assist with preservation and care of historic buildings and collect and maintain historic records
- Fundraising - sales, hold events, seek sponsorships, grants and solicit donations

Virginia Cooperative Extension:

Virginia Cooperative Extension-Gloucester County is the local connection to Virginia's land-grant universities: Virginia Tech and Virginia State University. We provide unbiased, objective, research-based information and educational programs to individuals, families, organizations, and communities in the three broad areas of: Agriculture and Natural Resources; 4-H Youth Development; and Family and Consumer Sciences. Virginia Cooperative Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on local issues and needs.

Extension Programs:

- 4-H STEM enrichment for 4th and 5th grades
- 4-H summer Camping (residential and day camp)
- Nutrition education
- Financial and consumer safety education for youth and adults
- Pesticide certification
- Crop science
- Food safety education
- Well water safety
- Youth leadership development and community engagement
- Career preparation
- Volunteer management

Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	% Change
Planning & Zoning	535,147	460,766	(74,381)	-13.9%
Economic Development	226,036	261,671	35,635	15.8%
Clean Community	21,582	21,582	-	0.0%
Tourism	138,052	195,209	57,157	41.4%
Extension Service	97,330	96,825	(505)	-0.5%
Civic Contributions	338,497	300,585	(37,912)	-11.2%
Total Community Development	1,356,644	1,336,638	(20,006)	-1.5%

Budget Comments:

A 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 Adopted Budget	Dollar Change	% Change
Transfer to School Fund	22,765,728	22,765,728	-	0.0%
Transfer to Social Services	1,119,252	1,220,585	101,333	9.1%
Transfer to CSA	651,000	651,000	-	0.0%
Transfer to CIP	2,156,606	1,053,022	(1,103,584)	-51.2%
Transfer to Debt	5,502,725	5,497,531	(5,194)	-0.1%
Transfer to Utilities	673,758	784,536	110,778	16.4%
Total Transfers	32,869,069	31,972,402	(896,667)	-2.7%

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 as well as \$100,000 for a utility rate study.

Contingency

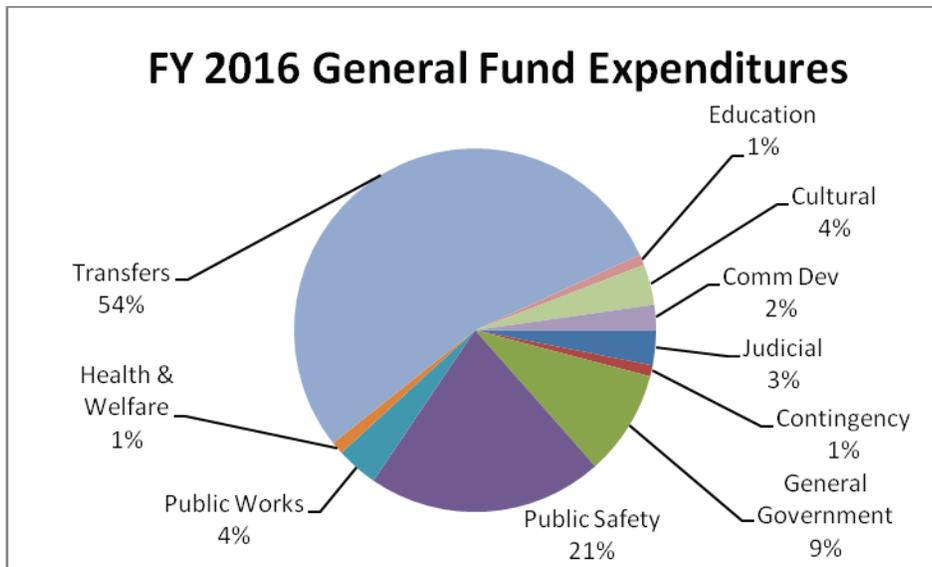
Expenditure Summary:

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	% Change
Contingency Fund	183,027	213,071	30,044	16.4%
Miscellaneous Pay Matters	28,275	373,996	345,721	1222.7%
Total Pay Matters	211,302	587,067	375,765	177.8%

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 \$213,071 will be available on a first come, first serve basis upon approval of the County Administrator.

The Board of Supervisors voted to include an amount to offset some of the expected increase in employee health insurance. The distribution of \$373,996 will be determined at a future time.



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 Adopted Budget	Dollar Change	% Change
BOARD OF SUPERVISORS							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
LEGAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	0	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	7,500	(3,000)	(28.6%)
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	96,676	12,090	14.3%

COUNTY ADMINISTRATION

SALARIES	467,852	433,792	522,732	522,732	375,567	(147,165)	(28.2%)
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	26,522	(11,259)	(29.8%)
VRS	55,721	48,945	59,039	59,039	42,402	(16,637)	(28.2%)
HMP	39,939	28,927	65,013	65,013	38,696	(26,317)	(40.5%)
GROUP LIFE	5,567	4,890	6,903	6,903	4,469	(2,434)	(35.3%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	596	406	575	575	413	(162)	(28.2%)
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	525,253	(209,235)	(28.5%)

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 Adopted 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 Adopted 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 Adopted 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	307,376	47,874	18.4%
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	23,530	3,663	18.4%
VRS	31,516	28,308	29,298	29,298	34,703	5,405	18.4%
HMP	28,147	19,888	17,993	17,993	36,364	18,371	102.1%
GROUP LIFE	3,148	2,989	3,425	3,425	3,658	233	6.8%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	325	221	286	286	338	52	18.2%
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 Adopted 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	498,659	79,220	18.9%

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 Adopted 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 Adopted 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	31,972,402	(1,563,564)	(4.7%)
Subtotal for Organization	32,364,625	30,945,812	32,869,069	33,535,966	31,972,402	(1,563,564)	(4.7%)

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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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	812,718	(5,313)	(0.6%)
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	66,293	(501)	(0.8%)
VRS	97,432	94,567	91,371	91,371	91,764	393	0.4%
HMP	198,887	192,059	201,670	201,670	203,842	2,172	1.1%
GROUP LIFE	9,735	9,523	10,683	10,683	9,672	(1,011)	(9.5%)
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	19,957	(1)	(0.0%)
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 Adopted 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	1,881,701	(28,232)	(1.5%)

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	20,524	2,474	13.7%
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	540,897	18,370	3.5%

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 Adopted 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	110,954	(800)	(0.7%)
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 Adopted 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	624,446	(5,359)	(0.9%)

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	62,543	494	0.8%
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 Adopted 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	458,743	5,455	1.2%

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 Adopted 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 & ZONING

SALARIES	372,882	352,283	322,501	322,501	273,910	(48,591)	(15.1%)
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	20,954	(3,717)	(15.1%)
VRS	44,410	41,957	36,410	36,410	30,924	(5,486)	(15.1%)
HMP	59,470	53,343	49,581	49,581	38,434	(11,147)	(22.5%)
GROUP LIFE	4,437	4,192	4,257	4,257	3,260	(997)	(23.4%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	1,063	724	355	355	301	(54)	(15.2%)
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 Adopted 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	460,766	(74,381)	(13.9%)

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%
MARKETING	0	0	0	0	35,042	35,042	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%
HPT RDS ECON DEV ALLIANCE	35,056	35,056	35,042	35,042	0	(35,042)	(100.0%)
PEN COUNCIL WORKFORCE DEV	19,006	19,006	19,006	19,006	19,006	0	0.0%
CHAMBER OF COMMERCE	3,000	3,000	3,000	3,000	3,000	0	0.0%
IDA	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%
PART TIME WAGES	6,000	6,609	12,160	12,160	57,451	45,291	372.5%

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 Adopted Budget	Dollar Change	% Change
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	28,865	28,865	100.0%
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	195,209	57,157	41.4%

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%
Subtotal for Organization	91,061	90,456	97,330	98,323	96,825	(1,498)	(1.5%)

FY 2016 General Fund Expenditure Budget

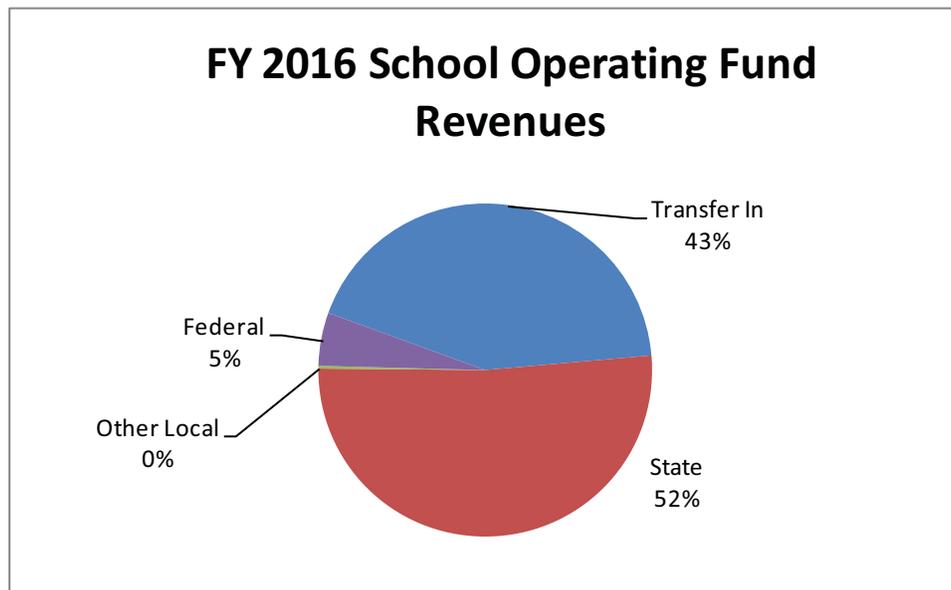
Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Adopted Budget	Dollar Change	% Change
CIVIC CONTRIBUTIONS							
SENIOR CITIZEN CENTER	15,000	15,000	15,000	15,000	15,000	0	0.0%
PULLER CENTER CONTRIB	13,000	13,000	13,000	13,000	13,000	0	0.0%
SOIL CONSER DIST CONTRIBY	12,500	12,500	12,500	12,500	12,500	0	0.0%
GLOU HOUSING PARTNERSHIP	36,000	36,000	36,000	36,000	36,000	0	0.0%
FREE CLINIC CONTRIBUTION	65,000	65,000	65,000	65,000	65,000	0	0.0%
LAUREL SHELTER CONTRIBUTI	5,000	5,000	22,912	22,912	15,000	(7,912)	(34.5%)
BAY AGENCY CONTRIBUTION	114,085	114,085	114,085	114,085	114,085	0	0.0%
BOYS & GIRLS CLUB	30,000	30,000	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	290,585	290,585	308,497	308,497	300,585	(7,912)	(2.6%)
CONTINGENCY							
CONTINGENCY	17,464	9,950	183,027	182,027	213,071	31,044	17.1%
PAY MATTERS	0	0	0	0	373,996	373,996	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	587,067	398,625	211.5%
Total for Fund	58,826,552	56,651,164	60,009,251	61,226,148	59,380,520	(1,845,628)	(3.0%)



School Operating Fund

The adopted budget for the School Operating Fund totals \$53,565,318, which is an increase of \$388,438 over the previous adopted budget.

Subsequent to the adoption of the FY 2016 Budget, the School Superintendent presented critical operating needs related to the opening of the new Page Middle School in September 2015. The BOS approved an additional appropriation of \$413,704 from fund balance at their May 19 meeting.





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 Adopted 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%
ADD'L 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 Adopted 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	1,755	1,755	100.0%
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	27,865,471	(153,929)	(0.5%)
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	53,565,318	(151,562)	(0.3%)

FY 2016 School Operating Fund Expenditure Budget

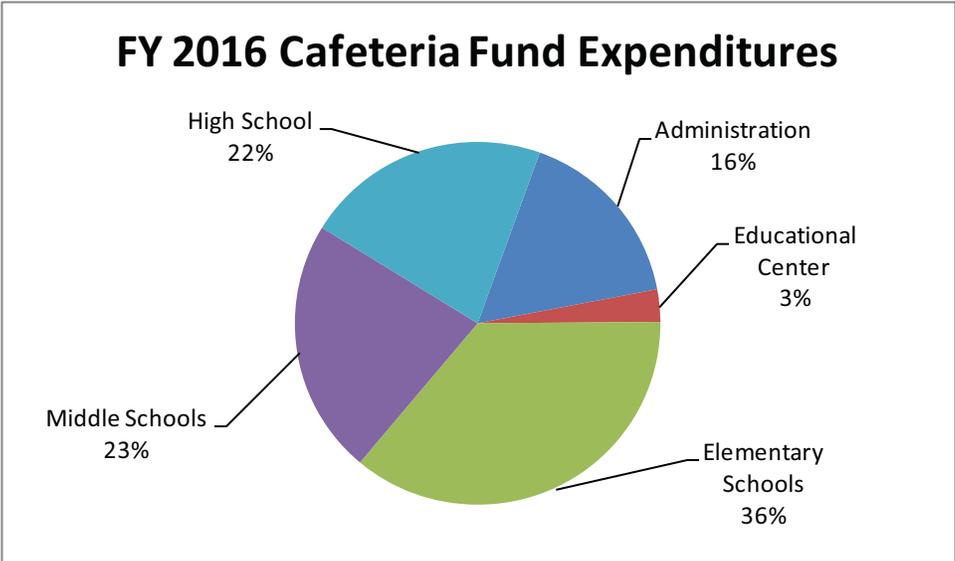
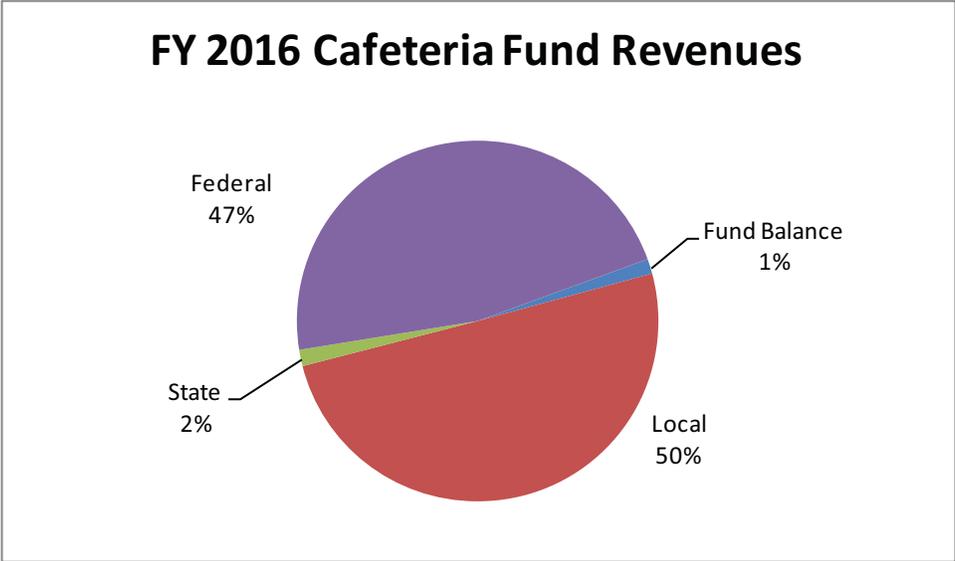
Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Adopted Budget	Dollar Change	% Change
SCHOOL OPERATING FUND							
SCHOOL OPERATING FUND	52,166,525	52,239,423	53,176,880	53,716,880	53,565,318	(151,562)	(0.3%)
Subtotal for Organization	52,166,525	52,239,423	53,176,880	53,716,880	53,565,318	(151,562)	(0.3%)
Total for Fund	52,166,525	52,239,423	53,176,880	53,716,880	53,565,318	(151,562)	(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 Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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%)



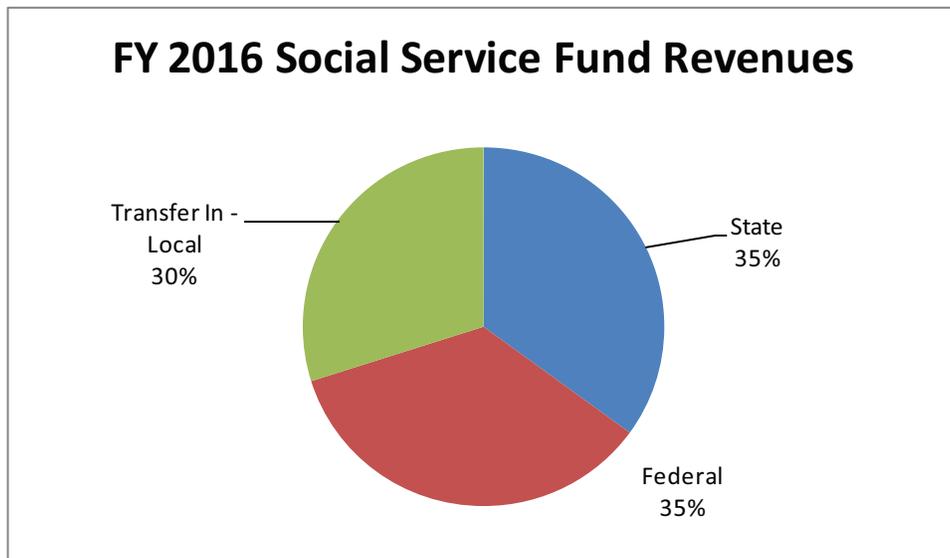
Social Services Budget

The Gloucester Social Services provides public assistance and social services to eligible County citizens, pursuant to the Code of Virginia, Section 63.2. The Director of Social Services serves at the pleasure of the eight member Social Services Board appointed by the Board of Supervisors. The Director serves as secretary to the Social Services Board. Local social service agencies are state supervised and locally administered. Gloucester Social Services is the fiscal agent for the Comprehensive Services Act, serving at risk youth and their family, in conjunction with the public schools, the community services board, court services, sheriff's department and the health department. The Social Services Department ensures emergency sheltering in times of disaster as part of the County emergency operations plan.

Programs:

- Provide eligibility determination/redetermination and oversight of mandated programs (i.e. Medicaid, Child Care Subsidy, etc.)
- Provide mandatory, 24/7, programs (Child & Adult Protective Services) via on-call
- Provide mandatory social work programs (Court ordered evaluations of parents, Adoptions, Adult Services)
- Ensure locality compliance with the Comprehensive Services Act
- Recruit, train and approve foster and adoptive families to meet needs of foster care youth
- Ensure financial accountability within and between two budget years (State is June-May)
- Provide information and referral services for citizens seeking assistance
- Participate on numerous committees, task force and multidisciplinary teams at local, regional and State level

The budget for the Gloucester Department of Social Services expenditures is \$4,076,068, which is an increase of \$265,041 from last year. The local appropriation for the Social Services budget is \$1,220,585 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 Adopted 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	1,096,345	74,733	7.3%
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	1,433,805	119,554	9.1%
NON REVENUE							
TRANSFERS IN	1,119,252	732,894	1,119,252	1,119,252	1,220,585	101,333	9.1%
Subtotal for Category	1,119,252	732,894	1,119,252	1,119,252	1,220,585	101,333	9.1%
Total for Fund	3,608,835	3,179,464	3,811,027	3,811,027	4,076,068	265,041	7.0%



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 Adopted Budget	Dollar Change	% Change
ADMINISTRATION							
SALARIES	1,577,934	1,367,899	1,672,578	1,672,578	1,746,631	74,053	4.4%
SALARIES-OVERTIME	55,000	36,177	32,000	32,000	41,000	9,000	28.1%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	118,675	101,360	130,400	130,400	136,292	5,892	4.5%
VRS	177,365	151,672	179,010	179,010	189,304	10,294	5.8%
HMP	225,751	197,541	301,475	301,475	385,543	84,068	27.9%
GROUP LIFE	17,798	15,325	20,871	20,871	20,204	(667)	(3.2%)
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	5,840	151	2.7%
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	2,710,089	195,241	7.8%
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 Adopted 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	4,076,068	265,041	7.0%

Children's Services Act Budget

The goal of the Children's Services Act (formerly Comprehensive Services Act), pursuant to the Code of Virginia, Section 2.2-5200, is to ensure a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of trouble and at-risk youths and their families in Gloucester. In order to more closely reflect the purpose of the program, the General Assembly changed the name effective July 1.

The purpose of the law is to ensure that services and funding are consistent with the Commonwealth's policies of preserving families and providing appropriate services in the least restrictive environment, while protecting the safety of the public. The Community Policy and Management Team (CPMT) appointed by the Board of Supervisors oversees the program as well as appoints a Family Assessment and Planning Team (FAPT) that regularly meets with youth, their families and designated case manager to review their needs and make recommendations for any purchase of services.

Programs:

- Determine of who is mandated to be served and ensure that all requirements of the law are met with inclusion of the family
- Provision of a broad range of services to youth and their family
- Quality assurance and accountability with utilization review and utilization management practices
- Ensure all Federal and State mandates are followed as it pertains to special education and foster care
- Fiscal accountability to include regular data and financial reporting to the State Office of Comprehensive Services
- Provide preventative counseling and reunification services through Safe and Stable Families funding for the Full Service Schools
- Development of interagency policies and procedures to further govern the provision of services
- Coordinate long range, community wide planning to ensure the development of resources and services for children and families

The budget for the Children's Services Act Fund is \$1,516,000. The local appropriation for the Social Services budget is \$651,000 for next year.



FY 2016 Children's Services Act Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Adopted 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 Children's Services Act Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Adopted 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%

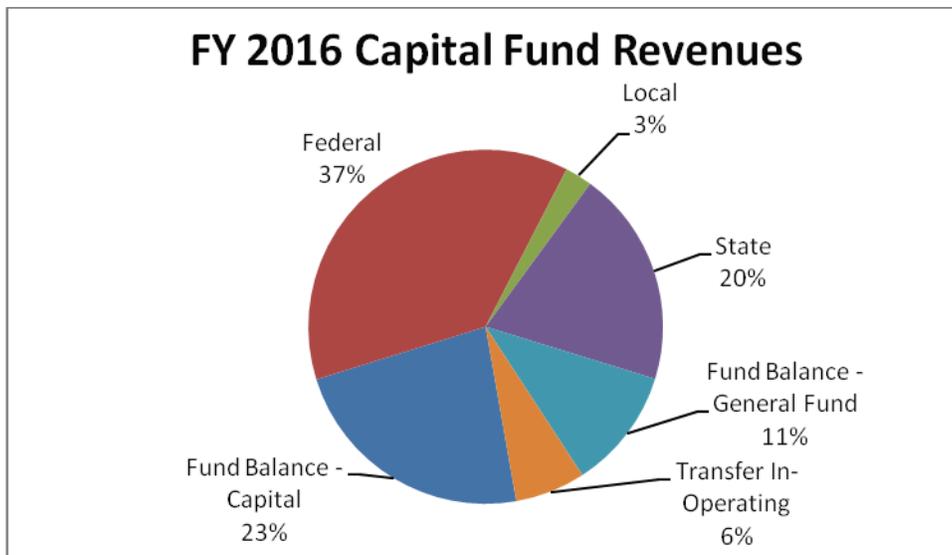


Capital Projects Budget

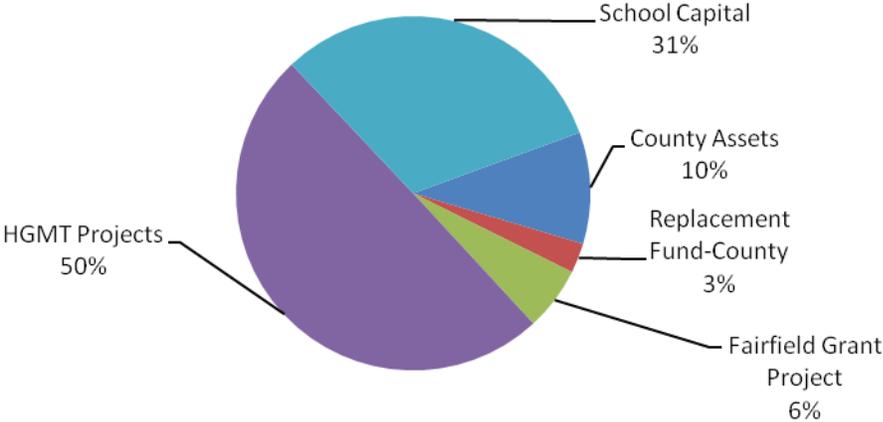
The capital projects budget for next year is \$6,021,576.

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

- \$80,000 for software upgrades for the SunGuard financials and associated functions. 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.
- \$350,000 for the Fairfield Foundation project, which will support the authentic restoration of the Edge Hill Service Station address and associated property Improvements. Funding for the project will be provided from a Virginia Department of Transportation grant.
- \$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. The funding for this project will be provided from excess fund balance in the General Fund.
- \$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.
- \$350,081 for School Capital Projects. The funding for this line will be provided from excess fund balance in the General Fund as well as state reimbursement for a portion of the costs needed to removal the modular units from Gloucester High School.
- \$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 Adopted 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	234,554	234,554	100.0%
STATE GRANT	1,120,072	273,013	1,264,000	1,362,714	950,000	(412,714)	(30.3%)
Subtotal for Category	1,197,331	350,272	1,264,000	1,362,714	1,184,554	(178,160)	(13.1%)
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	1,053,022	(1,587,784)	(60.1%)
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	2,437,022	(4,992,955)	(67.2%)
Total for Fund	14,701,037	8,740,928	10,405,606	11,242,757	6,021,576	(5,221,181)	(46.4%)



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 Adopted Budget	Dollar Change	% Change
GHS SCH							
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%

ENGIN SCH							
WATER SYSTEM PROJECTS	0	0	0	0	0	0	0.0%
PLAYGROUND	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%

COUNTY CAPITAL							
SOFTWARE	250,000	0	500,000	500,000	330,000	(170,000)	(34.0%)
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	350,000	(14,000)	(3.8%)
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	3,900,000	(1,298,272)	(25.0%)

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	350,081	350,081	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%)

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 Adopted Budget	Dollar Change	% Change
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	1,897,229	(3,790,756)	(66.6%)
Total for Fund	14,701,037	7,484,862	10,405,606	11,242,757	6,021,576	(5,221,181)	(46.4%)

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.

Substantial construction is expected to be completed in time to house students for the 15-16 school year.



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 Adopted 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 Adopted 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%)



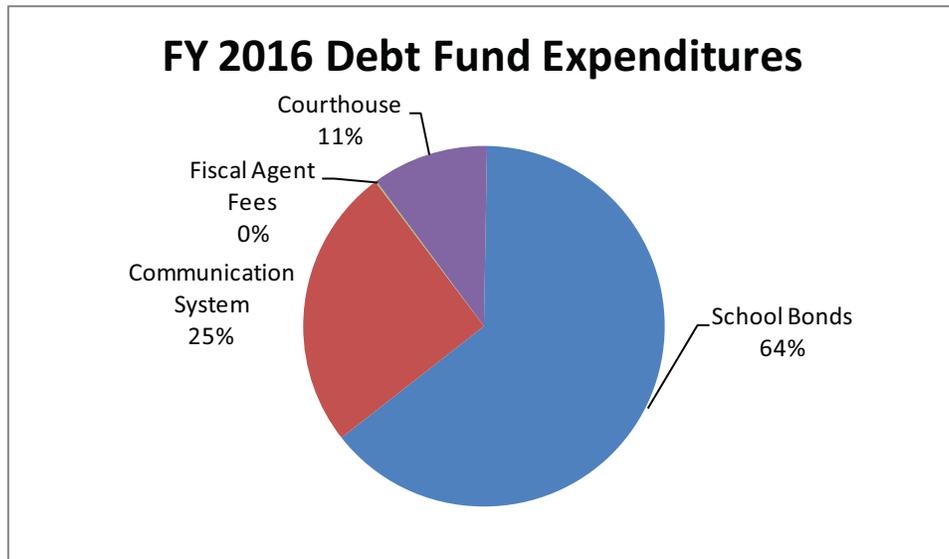
Debt Fund Budget

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	5,599,684	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	\$ <u>970,324</u>	July 15, 2018
Total Literary Fund Debt			<u>970,324</u>	
Total School Debt			\$ <u><u>36,176,211</u></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><u>47,053,619</u></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 Adopted 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 Adopted 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

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 District #1 Fund Revenue Budget

Account Title	FY 14 Final Budget	FY 14 Actual Revenues	FY 15 Original Budget	FY 15 Expected Budget	FY 16 Adopted 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 District #1 Fund Expenditure Budget

Account Title	FY 14 Final Budget	FY 14 Actual Expenditures	FY 15 Original Budget	FY 15 Expected Appropriations	FY 16 Adopted 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 Adopted 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 Adopted 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%



Utilities Budget

The Department of Public Utilities is committed to meeting the present and future water and wastewater needs of Gloucester County by providing quality public service at reasonable costs while complying with all federal, state, and local regulations regarding water quality. The Department provides water service to approximately 4685 accounts and sewer service to approximately 1490 accounts. The Department operates a surface water plant, a reverse osmosis groundwater plant, 17 wastewater pump stations, and a maintenance yard. The water treatment plant meets the annual average daily demand of 1.3 million gallons with water drawn equally from the Beaver Dam reservoir and from the reverse osmosis wells. The wastewater collection system, and subsequent off-site treatment and disposal, reduces the amount of nitrogen entering the Chesapeake Bay as well as the exposure to potentially hazardous conditions in the tributaries to the Bay from failing septic fields.

Programs:

Water Supply

- Operate/maintain water sources, treatment facilities, transmission/distribution mains and storage facilities
- Collect and analyze transmission/distribution system water quality samples for regulatory compliance
- Read meters and bill customers as well as address billing issues
- Enforce Cross Connection Control/Backflow Prevention Regulations
- Development plan review and construction inspection
- Provide engineering assistance for development activity
- Locate underground utilities for construction activities (Miss Utility)
- Cooperate on regional water supply issues through HRPDC

Wastewater

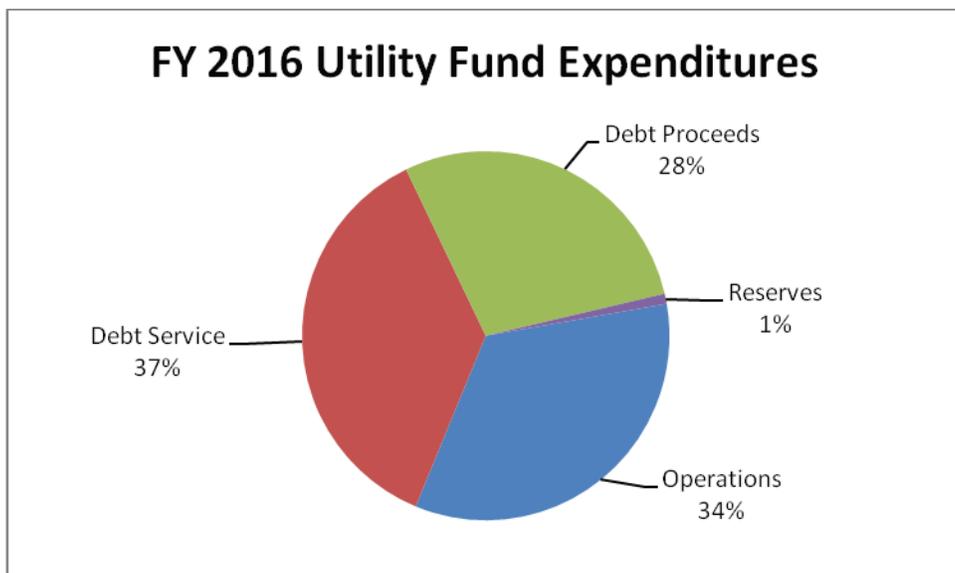
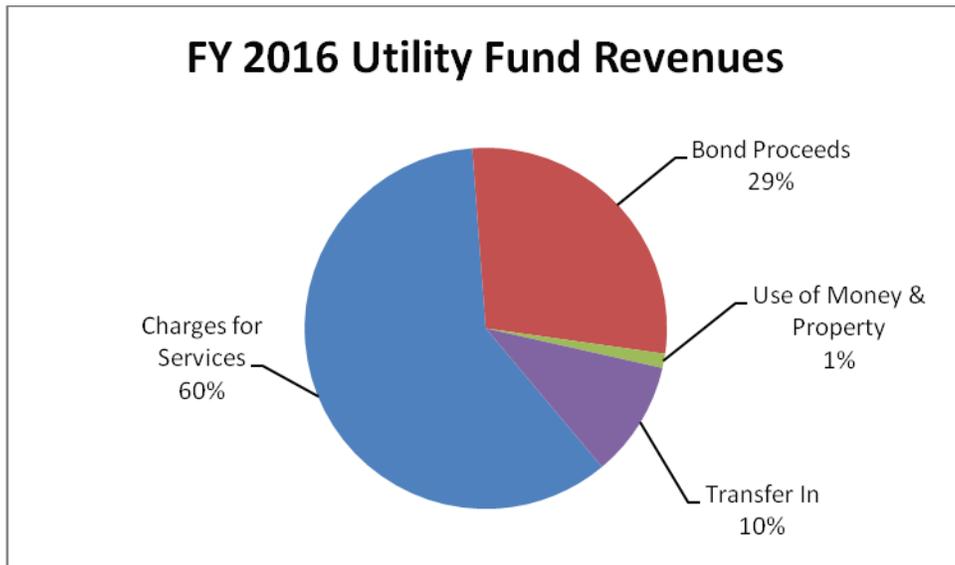
- Operate/maintain wastewater collection and transmission facilities
- Inspect new food service establishments (FSEs) for compliance with Fats Oils & Grease (FOG) program
- Inspect FSEs annually for continued compliance with FOG program
- Development plan review and construction inspection
- Provide engineering assistance for development activity
- Locate underground utilities for construction activities (Miss Utility)
- Cooperate on regional wastewater issues through HRSD
- Manage and resolve issues related to the Consent Order

The budget for the Utility Fund is \$7,559,636, which represents a decrease of 6.4% or \$520,472 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 \$784,536 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>16,507,000.00</u>	



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 Adopted 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	3,356,500	56,500	1.7%
SEWER SERVICE	625,000	650,302	628,000	628,000	663,000	35,000	5.6%
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	4,529,500	(128,900)	(2.8%)
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	2,150,000	(255,000)	(10.6%)
TRANSFERS IN	673,758	673,758	673,758	673,758	784,536	110,778	16.4%
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	3,014,536	(394,222)	(11.6%)
Total for Fund	7,431,358	5,452,531	8,080,108	8,080,108	7,559,636	(520,472)	(6.4%)



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 Adopted 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	180,867	(22,532)	(11.1%)
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	650,000	(75,000)	(10.3%)
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	61,398	(98,602)	(61.6%)
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 Adopted 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	1,500,000	(180,000)	(10.7%)
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	68,000	(54,000)	(44.3%)
PAY MATTERS	69,793	0	0	0	0	0	0.0%
Subtotal for Organization	4,650,599	3,478,311	5,307,312	5,307,312	4,787,394	(519,918)	(9.8%)

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	7,559,636	(520,472)	(6.4%)

Mosquito Control Budget

Gloucester County provides a limited mosquito control program to targeted Mosquito Control Districts (MCDs). Within those districts an integrated mosquito management program (IMMP) is used to deliver an appropriate level of control by using incrementally progressive control methodologies beginning with education and surveillance and leading up to chemical control when supported. Each parcel located within one of the Mosquito Control Districts funds the limited program via a \$0.01/\$100 assessed value increase in the real estate property tax rate. The program is guided by a three member Mosquito Control Commission comprised of two citizens and the local regional Virginia Department of Health Director.

Programs:

- Overall management and administration of mosquito control program and commission
- Public education serving the MCDs and general public
- Annual distribution of mosquito control release forms permitting application of chemical on private property within an MCD
- Compilation of owner requested "no-spray" areas within MCDs
- Larvicide treatment within ditches and standing water within MCDs
- Adult mosquito surveillance within MCDs
- Application of adulticide (spray/fogging) within MCDs

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 Adopted 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 Adopted 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%



Appendix



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)

ADOPTED FISCAL YEAR 2016												
DEPARTMENT	A		B		C		D		E		F	
	COUNTY Authorized		STATE Authorized		GRANT Authorized		TOTAL Authorized		Authorized Not Funded		TOTAL Funded	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Administration	5						5				5	
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	6						6				6	
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	35				37	1	1		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	26	4					26	4			26	4
Community Education	7	2					7	2			7	2
Parks & Recreation	5	1					5	1			5	1
Park Operations	6						6				6	
Library	8	7					8	7			8	7
Planning & Zoning	7						7		1		6	
Economic Development	2						2				2	
Clean Community		1						1				1
Tourism	1	1					1	1			1	1
Extension Service	1						1				1	
SUBTOTALS	159.5	23	93.5	2	8	2	261	27	2	0	259	27
Social Services	47						47		3		44	
Utilities	26	1					26	1	2		24	1
GRAND TOTALS	232.5	24	93.5	2	8	2	334	28	7	0	327	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 Admin. for Human Services	Full-time	Decrease FT by 1	Eliminate position
7/1/15	County Administration	Budget Analyst	Full-time	Decrease FT by 1	Move position to Finance
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	Finance	Budget Analyst	Full-time	Increase FT by 1	Position moved from Administration
7/1/15	Information Technology	Audio-Visual Support Technician	Full-time	Decrease FT by 1	Eliminate position moved from GIS
7/1/15	Jail	Deputy - Corrections	Full-time	Decrease FT by 1	State Compensation Board eliminated temporary FT position
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	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	Plant Manager	Full-time	Decrease FT by 1	Eliminate position
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

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>School Construction</u>	<u>Other Governmental Funds</u>	<u>Total</u>
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 in the Comprehensive Annual Financial Report are an integral part of the 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.

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$	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>
	<u>10.26%</u>	<u>9.88%</u>	<u>6.76%</u>	<u>6.90%</u>	<u>n/a</u>	<u>n/a</u>

COUNTY OF GLOUCESTER, VIRGINIA

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (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 of the Comprehensive Annual Financial Report

(b) See Table 7 for property value data of the Comprehensive Annual Financial Report



County of Gloucester Virginia



Adopted Capital Improvements Plan

FY 2014 to FY 2018



AT A MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, APRIL 16, 2013, AT 7:00 P.M., IN THE COLONIAL COURTHOUSE, 6504 MAIN STREET GLOUCESTER, VIRGINIA: ON A MOTION MADE BY MR. ORTH AND SECONDED BY MR. HUTSON THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Carter M. Borden, yes;
Ashley C. Chriscoe, yes;
Christopher A. Hutson, yes;
Andrew James, Jr., yes;
John H. Northstein, yes;
Robert J. Orth, yes;
Louise D. Theberge, yes;

A RESOLUTION TO ADOPT THE FISCAL YEAR 2014-2018 CAPITAL IMPROVEMENTS PROGRAM AS A LONG-RANGE PLANNING DOCUMENT

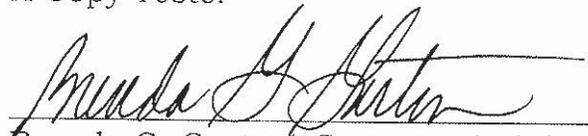
WHEREAS, in consideration of materials received from the departments and agencies of the County and direction from the Board of Supervisors, the County Administrator and the Capital Improvements Plan Advisory Committee have developed a proposed Fiscal Year 2014-2018 Capital Improvements Program; and

WHEREAS, the Capital Improvements Program serves as a long-range planning document subject each year to review and approval of funding by the Board of Supervisors; and

WHEREAS, such review has been completed for the fiscal years 2014-2018 Capital Improvements Program.

NOW, THEREFORE BE IT RESOLVED: By the Gloucester County Board of Supervisors that the County Administrator's proposed Fiscal Year 2014-2018 Capital Improvements Program be, and is hereby, adopted by the Board of Supervisors.

A Copy Teste:


Brenda G. Garton, County Administrator



Capital Planning

The basic function of a Capital Improvement Program is to provide governments with an orderly process for planning and budgeting for capital needs. The Capital Improvement Plan is a planning document, revised annually, that proposes the acquisition, development, enhancement or replacement of public facilities to serve the county citizenry. The Capital Improvement Plan provides assurance to citizens that its elected officials are thinking long term and financially positioning the county to meet the needs of the future.

For the purposes of the Capital Improvement Program, a capital project is defined as a tangible asset that has a useful life of at least 5 years or a tangible asset that costs at least \$50,000. This can include items such as major repairs, reconstruction or replacement of capital items such as buildings or equipment, new construction or development, property acquisition, equipment acquisition.

The Capital Improvement Plan plays a key role in assisting with budget preparation by helping to determine funding priorities each year. Capital Improvement Projects must be in compliance with the goals and objectives of the Gloucester County Comprehensive Plan.



Recommended FY 2014 - FY 2018 CIP

Requesting Department	Project Name	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Not Recommended	Critical Not Funded	Deferred
		Total Cost						\$	
General (County Administration)	Gloucester Active Lifestyle Center (Older Adults)	\$ 3,116,000						\$ 3,116,000	
General (Comm of Revenue/Treasurer)	Tax Assessment & Receipting Software	\$ 750,000	\$ 750,000						
General (DIT)	Voice Over IP (VOIP)	\$ 270,000	\$ 270,000						
General (Community Ed)	Cable Communications Program	\$ 409,563	\$ 200,000	\$ 209,563					
General (Public Works)	County Office Space (Animal Control)	\$ 322,000						\$ 322,000	
General (Public Works)	Expansion to Carriage Court Storage Bldg	\$ 69,000						\$ 69,000	
General (Public Works)	B&G Garage Roof Replacement	\$ 51,700						\$ 51,700	
General (Public Works)	Property Acquisition	\$ 856,000						\$ 856,000	
General (Public Works)	HVAC System Control Upgrades	\$ 77,000	\$ 77,000						
Parks, Recreation & Tourism	Abingdon Park Improvements	\$ 300,231						\$ 300,231	
Parks, Recreation & Tourism	Ark Park Improvements	\$ 1,221,154						\$ 1,221,154	
Parks, Recreation & Tourism	Beaverdam Park Improvements	\$ 661,209						\$ 661,209	
Parks, Recreation & Tourism	Park and Trail Master Plan	\$ 82,500						\$ 82,500	
Parks, Recreation & Tourism	Woodville Park Improvements	\$ 5,745,505						\$ 5,745,505	
	Woodville Park - Site Design & Engineering	\$ 34,398	\$ 34,398						
	Woodville Park - Electric Infrastructure	\$ 600,000	\$ 600,000						
	Woodville Park - Water/Sewer Infrastructure	\$ 709,000						\$ 709,000	
Public Safety (Jail)	Jail Fencing Upgrades	\$ 90,000						\$ 90,000	
Public Safety (Sheriff)	Computer Aided Dispatch Software Upgrade	\$ 250,000	\$ 250,000						
Public Safety (Sheriff)	Armored Personnel Carrier	\$ 230,000						\$ 230,000	
Schools	Renovation of "A" Hall at GHS	\$ 3,150,000						\$ 3,150,000	
Schools	Bus Compound Relocation/Garage Consolidation	\$ 6,000,000						\$ 6,000,000	
Schools	Roofing Replacement Program	\$ 814,000	\$ 814,000						
	Petsworth Roof	\$ 875,000	\$ 875,000						
Schools	HVAC Replacement Program	\$ 17,474,830	\$ 793,463					\$ 16,681,367	
	Petsworth HVAC	\$ 2,517,537	\$ 2,517,537						
	Botetourt HVAC	\$ 662,941						\$ 662,941	
	Achilles HVAC	\$ 500,000						\$ 500,000	



Recommended FY 2014 - FY 2018 CIP

Requesting Department	Project Name	Total Cost					FY 17-18	Not Recommended	Critical Not Funded	Deferred
		FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18				
Schools	Flooring Replacement - Various Schools	\$ 200,000							\$ 200,000	
Schools	Casework Replacement - Various Schools	\$ 95,000							\$ 95,000	
Schools	Bathroom Renovations - Various Schools	\$ 560,000							\$ 560,000	
Schools	Refurbish Sports Track at Gloucester High School	\$ 233,820	\$ 233,820							
Schools	Refurbish Tennis Courts at Gloucester High	\$ 400,250						\$ 400,250		
Schools	Locker Replacement at Peasley Middle	\$ 200,000							\$ 200,000	
Schools	School Bus Replacement Program	\$ 3,653,801					\$ 3,653,801			
Schools	Achilles Bus Loop	\$ 700,000							\$ 700,000	
Schools	Voice Over IP (VOIP)	\$ 130,000	\$ 130,000							
Schools	Replace Playground Equipment - Various Schools	\$ 360,000						\$ 360,000		
Schools	Paving at GHS Auto Shop Apron and Water/Oil	\$ 130,000						\$ 130,000		
	Total Requests	\$ 54,502,439	\$ 6,795,218	\$ 959,563	\$ -	\$ -	\$ 3,653,801	\$ 4,766,950	\$ 38,326,907	
Funding										
	Fund Balance Transfer from General Fund		\$ 1,010,218	\$ 750,000						
	Capital Fund Balance		\$ 85,000							
	Debt		\$ 5,000,000							
	Grants		\$ 300,000							
	Revenue		\$ 200,000	\$ 209,563						
	Operating Savings		\$ 200,000							
	Total Funding		\$ 6,795,218	\$ 959,563	\$ -	\$ -	\$ -	\$ -	\$ -	



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

Project Title
Tax Assessment & Receipting Software

Department
Commissioner of the Revenue & Treasurer

Project Description/Justification
The Commissioner of Revenue and Treasurer currently use software that was purchased in 1998. Generally, departments have developed internal processes to facilitate the use of the software, which is no longer meeting department needs. Additionally, the software has reached the end of its useful life; and there are ongoing concerns about the vendors continued viability.

Current Status (prior approvals, completion percentage)
Concept phase.

Estimated Project Costs
\$750,000

Funding Sources for Project, if any (Grants, Federal/State Reimbursements)
Excess Fund Balance in General Fund

<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>
Estimated Costs	\$	750,000	\$	-	\$	-	\$
						750,000	-
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CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u>																																																																										
Voice Over Internet Protocol (VoIP)																																																																										
<u>Department</u>																																																																										
Dept of Information Technology																																																																										
<u>Project Description/Justification</u>																																																																										
<p>Project would replace Gloucester's aging telephony system with VoIP. IP telephony is the technology that allows for data, voice, and video to be transmitted over a single, IP based network infrastructure. Open Packet Telephony technology offers carrier-class voice quality and separates call control from the switching functionality. Leveraging voice transmission over in-place data networks not only streamlines support for standard telephone calling and fax transmissions, but also enables modern network applications such as videoconferencing, discussions that accompany electronic white boards, and voice calls placed from World Wide Web pages. This project includes the Sheriff's Department, Social Services, and E911.</p> <p>County spends approximately \$250,000 a year to Verizon for aging Centrex lines. The initial up-front costs for the project is \$270,000 with yearly maintenance of \$8,895 plus annual payments for Internet upgrades of \$49,200. Some Verizon lines will continue as they will be used for redundant purposes. First year operating savings is estimated to be \$135,000 with amount increasing in second year.</p>																																																																										
<u>Current Status (prior approvals, completion percentage)</u>																																																																										
Cooperative procurement opportunity																																																																										
<u>Estimated Project Costs</u>																																																																										
\$270,000																																																																										
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u>																																																																										
Excess Fund Balance in General Fund with operating fund savings																																																																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Cost</u></th> <th style="text-align: right;"><u>FY 14</u></th> <th style="text-align: right;"><u>FY 15</u></th> <th style="text-align: right;"><u>FY 16</u></th> <th style="text-align: right;"><u>FY 17</u></th> <th style="text-align: right;"><u>FY 18</u></th> <th style="text-align: right;"><u>Total FY 14-18</u></th> <th style="text-align: right;"><u>Costs Beyond</u></th> </tr> </thead> <tbody> <tr> <td>Estimated Costs</td> <td style="text-align: right;">\$ 270,000</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 270,000</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td colspan="8"><u>Financing</u></td> </tr> <tr> <td>General Fund Operating</td> <td style="text-align: right;">\$ 135,000</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 135,000</td> <td></td> </tr> <tr> <td>Fund Balance</td> <td style="text-align: right;">\$ 135,000</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 135,000</td> <td></td> </tr> <tr> <td>Debt</td> <td style="text-align: right;">\$ -</td> <td></td> </tr> <tr> <td>Other Sources</td> <td style="text-align: right;">\$ -</td> <td></td> </tr> <tr> <td>Total Funding</td> <td style="text-align: right;">\$ 270,000</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 270,000</td> <td></td> </tr> </tbody> </table>											<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>	Estimated Costs	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000	\$ -	<u>Financing</u>								General Fund Operating	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000		Fund Balance	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000		Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Total Funding	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000	
<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>																																																																			
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Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																																																																				
Total Funding	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000																																																																				



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

Project Title
Improved Cable Services

Department
Community Education

Project Description/Justification
The Cable Television Advisory Committee was formed in 2003 to assist in the identification of cable service needs and provide suggestions and recommendation for improved cable services. At that time, it was decided that 2/5's (40%) of the Cable TV Franchise Tax would be used to improve local cable services to those citizens receiving cable television service. This includes maintaining or enhancing equipment needed to continue and enhance broadcasting of government and school informational services thru cable channels 47 and 48. The actual equipment purchases will be determined by the Cable Television Advisory Committee.

Current Status (prior approvals, completion percentage)
Program is currently operating within constraints of existing staff resources.

Estimated Project Costs
\$409,563

Funding Sources for Project, if any (Grants, Federal/State Reimbursements)
Cable Television Franchise Fees (40% of collections)
Cox Communications Capital Grants

<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>
Estimated Costs	\$ 200,000	\$ 209,563	\$ -	\$ -	\$ -	\$ 409,563	\$ -
<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	
General Fund Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Sources	\$ 200,000	\$ 209,563	\$ -	\$ -	\$ -	\$ 409,563	
Total Funding	\$ 200,000	\$ 209,563	\$ -	\$ -	\$ -	\$ 409,563	



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> HVAC System Control Upgrades									
<u>Department</u> Public Works									
<u>Project Description/Justification</u> Four of the County's office buildings are currently linked to a computer controlled HVAC automation system (ECC, Building Two, Courthouse, and Information Technology). The system provides schedule based temperature and set-back settings and allows uniform holiday scheduling. Further, the system continuously collects and stores HVAC system data allowing system troubleshooting often identifying units in need of maintenance before building occupants are aware of a problem. The current system would be expanded to the following buildings: Social Services, Main Library, Building One, Colonial Courthouse, and Law Enforcement.									
<u>Current Status (prior approvals, completion percentage)</u> Conceptual stage.									
<u>Estimated Project Costs</u> \$77,000									
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> Excess Fund Balance in General Fund									
	<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>	
Estimated Costs	\$	77,000	\$ -	\$ -	\$ -	\$ -	\$ 77,000	\$ -	
	<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>		
General Fund Operating	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance	\$	77,000	\$ -	\$ -	\$ -	\$ -	\$ 77,000		
Debt	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -		
Other Sources	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funding	\$	77,000	\$ -	\$ -	\$ -	\$ -	\$ 77,000		



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> Woodville Park Site Design & Engineering										
<u>Department</u> Parks, Recreation, and Tourism										
<u>Project Description/Justification</u> In order to bring electrical services into the park, certain site design and engineering work will need to be completed.										
<u>Current Status (prior approvals, completion percentage)</u> Conceptual stage.										
<u>Estimated Project Costs</u> \$34,398										
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> Excess Fund Balance in General Fund										
	<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>		
Estimated Costs	\$	34,398	\$ -	\$ -	\$ -	\$ -	\$ 34,398	\$ -		
	<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>			
General Fund Operating	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance	\$	34,398	\$ -	\$ -	\$ -	\$ -	\$ 34,398			
Debt	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Other Sources	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Funding	\$	34,398	\$ -	\$ -	\$ -	\$ -	\$ 34,398			



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> Woodville Park Electrical Infrastructure										
<u>Department</u> Parks, Recreation, and Tourism										
<u>Project Description/Justification</u> Continued development of the park by bringing electrical services into the park and installation of athletic field lights.										
<u>Current Status (prior approvals, completion percentage)</u> Conceptual stage.										
<u>Estimated Project Costs</u> \$600,000										
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> Excess Fund Balance in General Fund, Assigned Fund Balance in Capital Fund, and grant through the Land & Water Conservation Fund										
	<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>		
Estimated Costs	\$	600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -		
	<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>			
General Fund Operating	\$	215,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000			
Fund Balance	\$	85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000			
Debt	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Other Sources	\$	300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000			
Total Funding	\$	600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000			



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

Project Title
Computer Aided Dispatch (CAD) Software

Department
Sheriff's Office

Project Description/Justification
Current CAD system is 11 years old. As Gloucester has joined the regional CAD operating system, new software would make Gloucester totally interoperable with the other radio system partners in the regional communications system.

Current Status (prior approvals, completion percentage)
Estimate based on software costs of partners.

Estimated Project Costs
\$250,000

Funding Sources for Project, if any (Grants, Federal/State Reimbursements)
Excess Fund Balance in General Fund.

<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>
Estimated Costs	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	
General Fund Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> School Roofing and HVAC Projects									
<u>Department</u> Gloucester County Public Schools									
<u>Project Description/Justification</u> Roof systems are deteriorating at several schools and warranties have either expired or will expire by the replacement data. A roof system, sustained and well maintained, prolongs the life and superstructure of a facility. The same situation exists for the cyclical replacement of HVAC equipment, which is necessary to maintain building mechanical systems. Petsworth Elementary is the #1 priority with estimated costs of \$3,392,537 for roof and HVAC repairs/improvements. Gloucester High School is the #2 priority with roof repairs of \$161,000 and \$653,000. Botetourt and Achilles Elementary schools are the #2 and #3 priorities for HVAC. Total submissions of the School Division totaled \$22,844,308.									
<u>Current Status (prior approvals, completion percentage)</u> Addressing needs has been curtailed due to economic conditions.									
<u>Estimated Project Costs</u> \$5,000,000									
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> New Debt									
<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>		
Estimated Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -		
<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>			
General Fund Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Debt	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000			
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Funding	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000			



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> Gloucester High School Sports Track												
<u>Department</u> Gloucester County Public Schools												
<u>Project Description/Justification</u> Refurbish the running track and associated competitive areas at Gloucester High School												
<u>Current Status (prior approvals, completion percentage)</u> Addressing needs has been curtailed due to economic conditions.												
<u>Estimated Project Costs</u> \$233,820												
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> Excess Fund Balance in General Fund.												
<u>Cost</u>		<u>FY 14</u>		<u>FY 15</u>		<u>FY 16</u>		<u>FY 17</u>		<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>
Estimated Costs	\$	233,820	\$	-	\$	-	\$	-	\$	-	\$ 233,820	\$ -
<u>Financing</u>		<u>FY 14</u>		<u>FY 15</u>		<u>FY 16</u>		<u>FY 17</u>		<u>FY 18</u>	<u>Total FY 14-18</u>	
General Fund Operating	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	
Fund Balance	\$	233,820	\$	-	\$	-	\$	-	\$	-	\$ 233,820	
Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	
Other Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	
Total Funding	\$	233,820	\$	-	\$	-	\$	-	\$	-	\$ 233,820	



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> Voice Over Internet Protocol (VoIP)										
<u>Department</u> Gloucester County Public Schools										
<u>Project Description/Justification</u> Project would replace School Division's aging telephony system with VoIP. IP telephony is the technology that allows for data, voice, and video to be transmitted over a single, IP based network infrastructure. Open Packet Telephony technology offers carrier-class voice quality and separates call control from the switching functionality. Leveraging voice transmission over in-place data networks not only streamlines support for standard telephone calling and fax transmissions, but also enables modern network applications such as videoconferencing, discussions that accompany electronic white boards, and voice calls placed from World Wide Web pages. This project does not completely replace all telephones, but replaces telephones in those areas deemed most beneficial. There is an expectation of first year operating savings of \$65,000 with the amount increasing in second year.										
<u>Current Status (prior approvals, completion percentage)</u> Cooperative procurement opportunity										
<u>Estimated Project Costs</u> \$130,000										
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> Excess Fund Balance in General Fund with School Fund savings										
	<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>		
Estimated Costs	\$	130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -		
	<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>			
General Fund Operating	\$	65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000			
Fund Balance	\$	65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000			
Debt	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Other Sources	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Funding	\$	130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000			



Recommended FY 2014 - FY 2018 CIP

Requesting Department	Project Name	Total Cost	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Critical		
								Not Recommended	Not Funded	
Public Utilities	Waterview Sewer Expansion	\$ 1,500,000							Deferred	\$ 1,500,000
Public Utilities	Tidemill Road Sewer Expansion, East	\$ 2,000,000								\$ 2,000,000
Public Utilities	Tidemill Road Sewer Expansion, West	\$ 2,000,000								\$ 2,000,000
Public Utilities	Yacht Club Road	\$ 5,000,000								\$ 5,000,000
Public Utilities	Terrapin Cove Sewer Expansion, Phase 3 & 4	\$ 1,075,000								\$ 1,075,000
Public Utilities	Terrapin Cove Sewer Expansion, Phase 1 & 2	\$ 700,000								\$ 700,000
Public Utilities	Utility Yard	\$ 1,500,000	\$ 1,500,000							
Public Utilities	Water Treatment Plant Rehabilitation	\$ 430,000	\$ 430,000							
Public Utilities	WTP Dust Collection/HVAC	\$ 300,000	\$ 300,000							
Public Utilities	MDM Requirements	\$ 50,000								\$ 50,000
Public Utilities	Sewer Pump Station 13 Rebuild	\$ 1,000,000								\$ 1,000,000
Public Utilities	Excavator	\$ 80,000	\$ 80,000							
Public Utilities	RO Well #3	\$ 550,000								\$ 550,000
Public Utilities	South Water Tank	\$ 3,000,000								\$ 3,000,000
Public Utilities	Water Treatment Plant Tank	\$ 1,500,000								\$ 1,500,000
Public Utilities	Replacement of Potable Water Galvanized Pipe	\$ 200,000								\$ 200,000
Public Utilities	Gravity Sewer Rehabilitation	\$ 600,000								\$ 600,000
Public Utilities	Drying Bed	\$ 125,000								\$ 125,000
	Total Requests	\$ 21,610,000	\$ 2,310,000							\$ 19,300,000
Funding										
	Fund Balance Transfer from General Fund									
	Capital Fund Balance									
	Debt	\$ 2,310,000								
	Grants									
	Revenue									
	Operating Savings									
	Total Funding	\$ 2,310,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> Utility Yard										
<u>Department</u> Public Utilities										
<u>Project Description/Justification</u> Construction of a new utility equipment yard. The existing yard is grossly inadequate to support department needs.										
<u>Current Status (prior approvals, completion percentage)</u> Searching for adequate property.										
<u>Estimated Project Costs</u> \$1,500,000										
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> Existing 2011 Bond Proceeds										
	<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>		
Estimated Costs	\$	1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -		
	<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>			
General Fund Operating	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Debt	\$	1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000			
Other Sources	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Funding	\$	1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000			



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

Project Title
Water Treatment Plant Rehabilitation

Department
Public Utilities

Project Description/Justification
The Water Treatment Plant is in need of multiple rehabilitation projects that will all require downtime. These tasks include replacement of a section of the raw water pipe, replacement of the raw water meter, replacement of the finished water meter, rehabilitation of the filter bed, and replacement of the filter media.

Current Status (prior approvals, completion percentage)
Conceptual

Estimated Project Costs
\$430,000

Funding Sources for Project, if any (Grants, Federal/State Reimbursements)
Existing 2011 Bond Proceeds

<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>
Estimated Costs	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ 430,000	\$ -
<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	
General Fund Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ 430,000	
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ 430,000	



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u> Water Treatment HVAC and Dust Collection										
<u>Department</u> Public Utilities										
<u>Project Description/Justification</u> Installation of central air and dust collection system at the Water Treatment Plant. The powder chemicals used to treat surface water inevitably become airborne. A central air system with adequate filtration would remove these airborne chemicals. Additionally, heating and cooling needs are not being met with current system.										
<u>Current Status (prior approvals, completion percentage)</u> Conceptual										
<u>Estimated Project Costs</u> \$300,000										
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u> Existing 2011 Bond Proceeds										
	<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>		
Estimated Costs	\$	300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -		
	<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>			
General Fund Operating	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Debt	\$	300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000			
Other Sources	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Funding	\$	300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000			



CAPITAL IMPROVEMENTS PROJECT

Gloucester County, Virginia

<u>Project Title</u>										
Excavator										
<u>Department</u>										
Public Utilities										
<u>Project Description/Justification</u>										
Purchase of John Deere 50 series (or equal) excavator with trailer to help with maneuverability and dexterity that can be obtained and needed in pipe rehabilitation. Currently outsourcing excavation workth, which extends response time in emergencies.										
<u>Current Status (prior approvals, completion percentage)</u>										
Addressing needs has been curtailed due to economic conditions.										
<u>Estimated Project Costs</u>										
\$80,000										
<u>Funding Sources for Project, if any (Grants, Federal/State Reimbursements)</u>										
Existing 2011 Bond Proceeds										
	<u>Cost</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>	<u>Costs Beyond</u>		
Estimated Costs	\$	80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -		
	<u>Financing</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Total FY 14-18</u>			
General Fund Operating	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Debt	\$	80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000			
Other Sources	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Funding	\$	80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000			



Applicable Virginia Code Sections

§ 15.2-107. Advertisement and enactment of certain fees and levies.

All levies and fees imposed or increased by a locality pursuant to the provisions of Chapters 21 (§ [15.2-2100](#) et seq.) or 22 (§ [15.2-2200](#) et seq.) shall be adopted by ordinance. The advertising requirements of subsection F of § [15.2-1427](#), or § [15.2-2204](#), as appropriate, shall apply, except as modified in this section.

The advertisement shall include the following:

1. The time, date, and place of the public hearing.
2. The actual dollar amount or percentage change, if any, of the proposed levy, fee or increase.
3. A specific reference to the Code of Virginia section or other legal authority granting the legal authority for enactment of such proposed levy, fee, or increase.
4. A designation of the place or places where the complete ordinance, and information concerning the documentation for the proposed fee, levy or increase are available for examination by the public no later than the time of the first publication.

(1987, c. 389, § 15.1-29.14; 1997, c. [587](#); 2005, c. [72](#).)

§ 15.2-1414.3. Alternative procedure for establishing salaries of boards of supervisors; limits; fringe benefits.

In lieu of other provisions of law, the boards of supervisors of the several counties may establish annually, by ordinance, and pay in monthly installments each of their members an annual salary pursuant to the following procedure and schedule:

1. On a date determined by the board of supervisors, not earlier than May 1 nor later than June 30 each year, the board, after public hearing pursuant to notice in the manner and form provided in §§ [15.2-1426](#) and [15.2-1427](#), shall establish by ordinance the salary of its members for the ensuing fiscal year not to exceed the maximums herein set out.
2. Counties within the following population brackets shall be allowed to set salaries for board members not to exceed the following amounts:

Population	Annual Salary
200,000 and over	\$ 15,000
105,000 to 199,999	13,000
80,000 to 104,999	11,000

50,000 to 79,999	9,000
25,000 to 49,999	7,000
15,000 to 24,999	5,500
14,999 and under	4,000

The maximum annual salaries herein provided may be adjusted in any year or years, by ordinance as above provided, by an inflation factor not to exceed five percent.

3. Any board of supervisors may fix, by ordinance as above provided, annually an additional sum to be paid as hereinabove provided to the chairman and vice-chairman of the board not to exceed \$1,800 and \$1,200, respectively, without regard to the maximum salary limits.

4. In addition to and without regard for the salary limits herein set out, any board of supervisors by resolution may grant to its members any or all of the fringe benefits in the manner and form as such benefits are provided for county employees or any of them.

(1984, c. 221, § 14.1-46.01:1; 1990, cc. 63, 854; 1998, c. [872](#).)

§ 15.2-1427. Adoption of ordinances and resolutions generally; amending or repealing ordinances.

A. Unless otherwise specifically provided for by the Constitution or by other general or special law, an ordinance may be adopted by majority vote of those present and voting at any lawful meeting.

B. On final vote on any ordinance or resolution, the name of each member of the governing body voting and how he voted shall be recorded; however, votes on all ordinances and resolutions adopted prior to February 27, 1998, in which an unanimous vote of the governing body was recorded, shall be deemed to have been validly recorded. The governing body may adopt an ordinance or resolution by a recorded voice vote unless otherwise provided by law, or any member calls for a roll call vote. An ordinance shall become effective upon adoption or upon a date fixed by the governing body.

C. All ordinances or resolutions heretofore adopted by a governing body shall be deemed to have been validly adopted, unless some provision of the Constitution of Virginia or the Constitution of the United States has been violated in such adoption.

D. An ordinance may be amended or repealed in the same manner, or by the same procedure, in which, or by which, ordinances are adopted.

E. An amendment or repeal of an ordinance shall be in the form of an ordinance which shall become effective upon adoption or upon a date fixed by the governing body, but, if no effective date is specified, then such ordinance shall become effective upon adoption.

F. In counties, except as otherwise authorized by law, no ordinance shall be passed until after descriptive notice of an intention to propose the ordinance for passage has been published once a week for two successive weeks prior to its passage in a newspaper having a general circulation in the county. The second publication shall not be sooner than one calendar week after the first publication. The publication shall include a statement either that the publication contains the full text of the ordinance or that a copy of the full text of the ordinance is on file in the clerk's office of the circuit court of the county or in the office of the county administrator; or in the case of any county organized under the form of government set out in Chapter 5, 7 or 8 of this title, a statement that a copy of the full text of the ordinance is on file in the office of the clerk of the county board. Even if the publication contains the full text of the ordinance, a complete copy shall be available for public inspection in the offices named herein.

In counties, emergency ordinances may be adopted without prior notice; however, no such ordinance shall be enforced for more than sixty days unless readopted in conformity with the provisions of this Code.

G. In towns, no tax shall be imposed except by a two-thirds vote of the council members.

(Code 1950, §§ 15-8, 15-10; 1950, p. 113; 1954, c. 529; 1956, cc. 218, 664; 1956, Ex. Sess., c. 40; 1958, cc. 190, 279; 1960, c. 606; 1962, c. 623, § 15.1-504; 1966, cc. 405, 612; 1968, c. 625; 1970, c. 581; 1972, cc. 41, 837; 1973, c. 380; 1978, c. 235; 1983, c. 11; 1997, c. [587](#); 1998, c. [823](#); 2000, c. [895](#).)

§ 15.2-1541. Administrative head of government.

Every chief administrative officer shall be the administrative head of the local government in which he is employed. He shall be responsible to the governing body for the proper management of all the affairs of the locality which the governing body has authority to control.

He shall, unless it is otherwise provided by general law, charter or by ordinance or resolution of the governing body:

1. See that all ordinances, resolutions, directives and orders of the governing body and all laws of the Commonwealth required to be enforced through the governing body or officers subject to the control of the governing body are faithfully executed;
2. Make reports to the governing body from time to time as required or deemed advisable upon the affairs of the locality under his control and supervision;
3. Receive reports from, and give directions to, all heads of offices, departments and boards of the locality under his control and supervision;
4. Submit to the governing body a proposed annual budget, in accordance with general law, with his recommendations;

5. Execute the budget as finally adopted by the governing body;
6. Keep the governing body fully advised on the locality's financial condition and its future financial needs;
7. Appoint all officers and employees of the locality, except as he may authorize the head of an office, department and board responsible to him to appoint subordinates in such office, department and board;
8. Perform such other duties as may be prescribed by the governing body.

§ 15.2-2503. Time for preparation and approval of budget; contents.

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency.

The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The itemized contemplated expenditures shall include any discretionary funds to be designated by individual members of the governing body and the specific uses and funding allocation planned for those funds by the individual member; however, notwithstanding any provision of law to the contrary, general or special, an amendment to a locality's budget that changes the uses or allocation or both of such discretionary funds may be adopted by the governing body of the locality. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins. The governing body shall annually publish the approved budget on the locality's website, if any, or shall otherwise make the approved budget available in hard copy as needed to citizens for inspection.

(Code 1950, § 15-575; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-160; 1976, c. 762; 1978, c. 551; 1997, c. 587; 2008, c. 353; 2013, c. 747.)

§ 15.2-2506. Publication and notice; public hearing; adjournment; moneys not to be paid out until appropriated.

A brief synopsis of the budget which, except in the case of the school division budget, shall be for informative and fiscal planning purposes only, shall be published once in a newspaper having general circulation in the locality affected, and notice given of one or more public hearings, at

least seven days prior to the date set for hearing, at which any citizen of the locality shall have the right to attend and state his views thereon. Any locality not having a newspaper of general circulation may in lieu of the foregoing provide for notice by written or printed handbills, posted at such places as it may direct. The hearing shall be held at least seven days prior to the approval of the budget as prescribed in § [15.2-2503](#). With respect to the school division budget, which shall include the estimated required local match, such hearing shall be held at least seven days prior to the approval of that budget as prescribed in § [22.1-93](#). With respect to the budget of a constitutional officer, if the proposed budget reduces funding of such officer at a rate greater than the average rate of reduced funding for other agencies appropriated through such locality's general fund, exclusive of the school division, the locality shall give written notice to such constitutional officer at least 14 days prior to adoption of the budget. If a constitutional officer determines that the proposed budget cuts would impair the performance of his statutory duties, such constitutional officer shall make a written objection to the local governing body within seven days after receipt of the written notice and shall deliver a copy of such objection to the Compensation Board. The local governing body shall consider the written objection of such constitutional officer. The governing body may adjourn such hearing from time to time. The fact of such notice and hearing shall be entered of record in the minute book.

In no event, including school division budgets, shall such preparation, publication and approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an annual, semiannual, quarterly or monthly appropriation for such contemplated expenditure by the governing body, except funds appropriated in a county having adopted the county executive form of government, outstanding grants may be carried over for one year without being reappropriated.

(Code 1950, § 15-577; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-162; 1976, c. 762; 1978, cc. 126, 551; 1984, c. 485; 1997, c. [587](#); 2009, c. [280](#); 2014, cc. [360](#), [589](#).)

§ 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local

education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To promote uniformity and allow for comparisons, the Department of Education shall develop a form for this notice and distribute such form to the school divisions for publication.

B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least 10 days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

(Code 1950, §§ 22-120.3, 22-120.5; 1959, Ex. Sess., c. 79, § 1; 1980, c. 559; 1986, c. 282; 1994, cc. 453, 788; 2011, c. 216; 2012, cc. 805, 836.)

§22.1-93. Approval of annual budget for school purposes.

Notwithstanding any other provision of law, including but not limited to Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May first or within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May fifteen or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

(Code 1950, § 22-127; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 79, § 1; 1968, c. 614; 1971, Ex. Sess., c. 162; 1975, c. 443; 1978, c. 551; 1980, c. 559; 1981, c. 541; 2008, cc. 353, 404; 2009, c. 280; 2011, c. 216.)

§ 58.1-3007. Notice prior to increase of local tax levy; hearing.

Before any local tax levy shall be increased in any county, city, town, or district, such proposed increase shall be published in a newspaper having general circulation in the locality affected at least seven days before the increased levy is made and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase.

(Code 1950, §§ 58-846.1, 58-851; 1954, c. 465; 1959, Ex. Sess., c. 52; 1966, c. 231; 1970, c. 325; 1975, cc. 47, 48, 541; 1976, c. 567; 1979, c. 576; 1981, c. 143; 1984, c. 675.)

§ 58.1-3321. Effect on rate when assessment results in tax increase; public hearings.

A. When any annual assessment, biennial assessment or general reassessment of real property by a county, city or town would result in an increase of 1 percent or more in the total real property tax levied, such county, city, or town shall reduce its rate of levy for the forthcoming tax year so as to cause such rate of levy to produce no more than 101 percent of the previous year's real property tax levies, unless subsection B of this section is complied with, which rate shall be determined by multiplying the previous year's total real property tax levies by 101 percent and dividing the product by the forthcoming tax year's total real property assessed value. An additional assessment or reassessment due to the construction of new or other improvements, including those improvements and changes set forth in § [58.1-3285](#), to the property shall not be an annual assessment or general reassessment within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this section. Special levies shall not be included in any calculations provided for under this section.

B. The governing body of a county, city, or town may, after conducting a public hearing, which shall not be held at the same time as the annual budget hearing, increase the rate above the reduced rate required in subsection A above if any such increase is deemed to be necessary by such governing body.

Notice of the public hearing shall be given at least 30 days before the date of such hearing by the publication of a notice in (i) at least one newspaper of general circulation in such county or city and (ii) a prominent public location at which notices are regularly posted in the building where the governing body of the county, city, or town regularly conducts its business, except that such notice shall be given at least 14 days before the date of such hearing in any year in which neither a general appropriation act nor amendments to a general appropriation act providing appropriations for the immediately following fiscal year have been enacted by April 30 of such year. Any such notice shall be at least the size of one-eighth page of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18-point. The notice described in clause (i) shall not be placed in that portion, if any, of the newspaper reserved for legal notices and classified advertisements. The notice described in clauses (i) and

(ii) shall be in the following form and contain the following information, in addition to such other information as the local governing body may elect to include:

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The (name of the county, city or town) proposes to increase property tax levies.

1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by percent.

2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$. per \$100 of assessed value. This rate will be known as the "lowered tax rate."

3. Effective Rate Increase: The (name of the county, city or town) proposes to adopt a tax rate of \$. per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$..... per \$100, or. percent. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of (name of county, city or town) will exceed last year's by. percent.

A public hearing on the increase will be held on (date and time) at (meeting place).

C. All hearings shall be open to the public. The governing body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the governing body.

D. The provisions of this section shall not be applicable to the assessment of public service corporation property by the State Corporation Commission.

E. Notwithstanding other provisions of general or special law, the tax rate for taxes due on or before June 30 of each year, may be fixed on or before April 15 of that tax year.

(Code 1950, § 58-785.1; 1975, c. 622; 1979, c. 473; 1980, c. 396; 1981, c. 212; 1984, c. 675; 1990, c. 579; 2007, c. [948](#); 2009, cc. [30](#), [511](#).)

AT A REGULAR MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, MAY 5, 2015, AT 7:00 P.M., IN THE COLONIAL COURTHOUSE, 6504 MAIN STREET, GLOUCESTER, VIRGINIA: ON A MOTION DULY MADE BY MR. MEYER, AND SECONDED BY MR. BAZZANI, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
Ashley C. Chriscoe, yes;
Christopher A. Hutson, yes;
Andrew James, Jr., yes;
John C. Meyer, Jr., yes;
Robert J. Orth, yes;
Michael R. Winebarger, yes;

**A RESOLUTION APPROVING THE FISCAL YEAR BUDGET
BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016
FOR GLOUCESTER COUNTY, VIRGINIA**

WHEREAS, Section 15.2-2503 of the 1950 Code of Virginia, as amended, provides that the governing body of the County shall prepare and approve an annual budget; and

WHEREAS, the County Administrator has submitted to the Gloucester County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning July 1, 2015 and ending June 30, 2016, as required by 15.2-1541; and

WHEREAS, a brief synopsis of the budget was published and a public hearing was held on March 23, 2015 all as required by the provisions of Section 15.2-2506 of the State Code; and

WHEREAS, the recommendation regarding the educational budget for FY 2015-2016 contains estimated availability of funding from the Federal government in the amount of \$2,784,318; from the state government in the amount of \$27,865,471; from the local appropriations in the amount of \$22,765,728; and from other local revenue in the amount of \$149,801; and

WHEREAS, the Board has reviewed citizen comments, analyzed, deliberated, and made necessary revisions to create a budget;

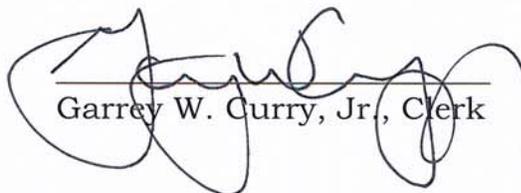
NOW, THEREFORE, BE IT RESOLVED by the Gloucester County Board of Supervisors this sixteenth day of April, 2015, that there is hereby approved for informative and fiscal planning purposes only, the annual budget for the FY 2015-2016 as submitted and amended by the Board and briefly summarized below:

General Administration	\$ 5,569,144
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Judicial Administration	\$ 1,848,285
Public Safety	\$ 12,460,768
Public Works	\$ 2,213,178
Health and Welfare	\$ 666,476
Education	\$ 575,221
Parks, Recreation and Cultural	\$ 2,151,341
Community Development	\$ 1,036,053
Contributions	\$ 300,585
Contingency-Pay Matters	\$ 587,067
Cafeteria Fund	\$ 2,653,726
Regional Special Education Fund	\$ 626,057
Social Services Fund	\$ 4,076,068
Comprehensive Services Fund	\$ 1,516,000
Capital Fund	\$ 6,021,576
School Construction	\$ 5,600,000
Debt Service Fund	\$ 5,730,799
Gloucester Sanitary Districts #1	\$ 23,950
Gloucester Point Sanitary	\$ 20,150
Utility Fund	\$ 7,559,636
Mosquito Control	\$ 138,645

BE IT FURTHER RESOLVED that the FY 2015-2016 annual budget of the Gloucester County School Board for school operations in the amount of \$53,565,318 be, and it is hereby approved, subject to and contingent upon the availability of funds from the sources indicated in the preamble hereto.

A Copy Teste:


 Garrey W. Curry, Jr., Clerk

AT A REGULAR MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, MAY 5, 2015, AT 7:00 P.M., IN THE COLONIAL COURTHOUSE, 6504 MAIN STREET, GLOUCESTER, VIRGINIA: ON A MOTION DULY MADE BY MR. MEYER, AND SECONDED BY MR. ORTH, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
 Ashley C. Chriscoe, yes;
 Christopher A. Hutson, yes;
 Andrew James, Jr., yes;
 John C. Meyer, Jr., yes;
 Robert J. Orth, yes;
 Michael R. Winebarger, yes;

A RESOLUTION APPROPRIATING FUNDS FOR THE FISCAL YEAR BUDGET BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016 FOR GLOUCESTER COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, a public hearing was held on March 23, 2015, concerning the adoption of the annual budget for Gloucester County for the fiscal year beginning July 1, 2015 and ending June 30, 2016; and

WHEREAS, the Board has held budget work sessions at which members have reviewed citizen comments, analyzed, deliberated, and made necessary revisions to create a budget; and

WHEREAS, the Board of Supervisors of Gloucester County, Virginia, approved said budget on May 5, 2015; and

WHEREAS, it is now necessary to appropriate certain funds to implement the FY 2015-2016 budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Gloucester County, Virginia this fifth day of May 2015 that the following appropriations are made for FY 2015-2016 for the following functions:

General Administration	\$ 5,569,144
Judicial Administration	1,848,285
Public Safety	12,460,768
Public Works	2,213,178
Health and Welfare	666,476
Education	575,221

Parks, Recreation and Cultural	2,151,341
Community Development	1,036,053
Contributions	300,585
Contingency-Pay Matters	587,067
Transfers to School Fund	22,765,728
Transfers to Social Services Fund	1,220,585
Transfers to Comprehensive Services Fund	651,000
Transfers to Capital Fund	1,053,022
Transfers to Debt Service Fund	5,497,531
Transfers to Utility Fund	784,536
Total General Fund Expenditures	\$ 59,380,520

BE IT FURTHER RESOLVED that an appropriation to the School Operating Fund in the amount of \$22,765,728 is hereby approved, and an additional appropriation in the amount of \$30,799,590 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$2,784,318, from the state government in the amount of \$27,865,471, and from other local revenues in the amount of \$149,801.

BE IT STILL FURTHER RESOLVED that an appropriation to the Cafeteria Fund in the amount of \$35,000 is hereby approved, and an additional appropriation in the amount of \$2,618,726 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$1,247,253, and from the state government in the amount of \$38,987, and from other local revenues in the amount of \$1,332,486.

BE IT STILL FURTHER RESOLVED that an appropriation to the Regional Special Education Fund in the amount of \$626,057 is hereby approved.

BE IT STILL FURTHER RESOLVED that an appropriation to the Social Services Fund in the amount of \$1,220,585 is hereby approved, and an additional appropriation in the amount of \$2,855,483 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$1,433,805, from the state government in the amount of \$1,421,678, and from other local revenues in the amount of \$0.

BE IT STILL FURTHER RESOLVED that an appropriation to the Comprehensive Services Fund in the amount of \$651,000 is hereby approved, and an additional appropriation in the amount of \$865,000 is hereby approved subject to and contingent upon the availability of funding from the Federal

government in the amount of \$18,000, from the state government in the amount of \$843,280, and from other local revenues in the amount of \$3,720.

BE IT STILL FURTHER RESOLVED that an appropriation to the Capital Fund in the amount of \$2,437,022 is hereby approved, and an additional appropriation in the amount of \$3,584,554 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$2,250,000, and from the state government in the amount of \$1,184,554, and from other local revenues in the amount of \$150,000.

BE IT STILL FURTHER RESOLVED that an appropriation to the School Construction Fund in the amount of \$4,978,804 is hereby approved, and an additional appropriation in the amount of \$621,196 is hereby approved subject to and contingent upon the availability of funding from the state government in the amount of \$400,000 and from other local revenues in the amount of \$221,196.

BE IT STILL FURTHER RESOLVED that an appropriation to the Debt Fund in the amount of \$5,730,799 is hereby approved.

BE IT STILL FURTHER RESOLVED that an appropriation to Gloucester Sanitary District #1 in the amount of \$23,950 is hereby approved.

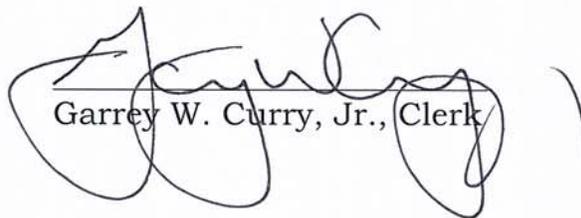
BE IT STILL FURTHER RESOLVED that an appropriation to Gloucester Point Sanitary District in the amount of \$20,150 is hereby approved.

BE IT STILL FURTHER RESOLVED that an appropriation to the Utility Fund in the amount of \$7,559,636 is hereby approved.

BE IT STILL FURTHER RESOLVED that an appropriation to the Mosquito Control Fund in the amount of \$138,645 is hereby approved.

BE IT STILL FURTHER RESOLVED that the County Administrator is authorized to redistribute appropriations within and among the funds under the control of the Board of Supervisors as may be necessary to meet the needs and interests of Gloucester County.

A Copy Teste:


Garrey W. Curry, Jr., Clerk

AT A REGULAR MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON THURSDAY, APRIL 16, 2015, AT 7:00 P.M., IN THE COLONIAL COURTHOUSE, 6504 MAIN STREET, GLOUCESTER, VIRGINIA: ON A MOTION DULY MADE BY MR. ORTH, AND SECONDED BY MR. BAZZANI, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
Ashley C. Chriscoe, yes;
Christopher A. Hutson, yes;
Andrew James, Jr., yes;
John C. Meyer, Jr., yes;
Robert J. Orth, yes;
Michael R. Winebarger, yes;

A RESOLUTION ESTABLISHING THE RATE OF PERSONAL PROPERTY TAX RELIEF ON QUALIFYING VEHICLES PURSUANT TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998 AS AMENDED AND SECTION 16-102.2 OF THE GLOUCESTER COUNTY CODE

WHEREAS, pursuant to the Personal Property Tax Relief Act of 1998, as amended, (Virginia Code Section 58.1-3523, et seq.) the Board of Supervisors of Gloucester County adopted Gloucester County Code Section 16-102.2 entitled "Vehicle Tax Relief" on December 6, 2005; and

WHEREAS, Section 16-102.2 provides that the Board shall annually, as part of the adoption of the County budget, set the rate of tax relief on qualifying vehicles at a level that is anticipated to fully exhaust tax relief funds provided to the County by the Commonwealth; and

WHEREAS, Section 16-102.2 provides that personal property tax relief shall be applied so as to eliminate personal property taxation on qualifying vehicles with an assessed value of One Thousand Dollars (\$1,000.00) or less; and

WHEREAS, it is necessary for this Board to establish the allocation of tax relief for the first Twenty Thousand Dollars (\$20,000.00) in assessed value of other qualifying vehicles; and

WHEREAS, the Board has been informed that for the 2015 calendar year, the remaining relief funds available will be sufficient to provide a reduction of Thirty-two percent (32.0%) in the tax bill of such qualifying vehicles valued at greater than \$1,000.

NOW, THEREFORE, BE IT RESOLVED THIS 16th of April 2015 that for calendar year 2015, qualifying vehicles with assessed values of more than One

Thousand Dollars (\$1,000.00) shall have their tax computed by reducing the amount otherwise owed on the first Twenty Thousand Dollars (\$20,000.00) of assessed value of such qualifying vehicle by a dollar amount equal to Thirty-two percent (32.0%) of the amount otherwise owed.

A Copy Teste:



Brenda G. Garton, County Administrator

AT A REGULAR MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON THURSDAY, APRIL 16, 2015, AT 7:00 P.M., IN THE COLONIAL COURTHOUSE, 6504 MAIN STREET, GLOUCESTER, VIRGINIA: ON A MOTION DULY MADE BY MR. MEYER, AND SECONDED BY MR. WINEBARGER, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
 Ashley C. Chriscoe, yes;
 Christopher A. Hutson, no;
 Andrew James, Jr., yes;
 John C. Meyer, Jr., yes;
 Robert J. Orth, yes;
 Michael R. Winebarger, no;

AN ORDINANCE TO IMPOSE TAX LEVIES UPON REAL ESTATE, TANGIBLE PERSONAL PROPERTY, AND BOATS AND WATERCRAFT FOR THE CALENDAR YEAR 2015.

WHEREAS, it is necessary for the Board of Supervisors to establish real estate and personal property tax levies for Gloucester County for calendar year 2015 beginning January 1, 2015, and ending December 31, 2015; and

WHEREAS, the Board has duly advertised and held a public hearing on the subject tax levies;

NOW, THEREFORE, BE IT ORDAINED by the Gloucester County Board of Supervisors this the 16th day of April, 2015, that the following County tax levies be, and they hereby are, imposed for the calendar year 2015:

Class of Property	Rate Per \$100 of Assessed Valuation
Real Estate	\$0.68
Vehicles without motive power, used or designed to be used as manufactured homes as defined in Section 36-85.3 of the Code of Virginia.	\$0.68
Public Service Corporation Property	\$0.68
Tangible Personal Property not otherwise exempt or set out	\$2.95
Boats or watercraft (weighing less than five tons), not used for business purposes only	\$0.00001
Boats or watercraft (weighing less than five tons), used for business purposes only	\$0.00001

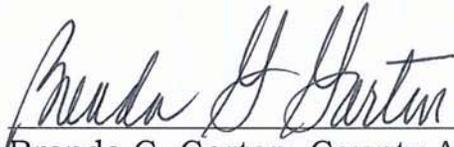
Boats or watercraft (weighing five tons or more), not used for business purposes only	\$0.00001
Boats or watercraft (weighing five tons or more), used for business purposes only	\$0.00001

An additional Ad Valorem tax is hereby levied on real estate located in each of the special service districts as follows:

	Rate Per \$100 of Assessed Valuation
Sanitary District No. 1	\$0.01
Gloucester Point Sanitary District	\$0.01
York Mosquito Control District	\$0.01
Chiskiake Village, York River Pines and York Shores Mosquito Control District	\$0.01
Powhatan Chimney Mosquito Control District	\$0.01
Dunlap Woods Mosquito Control District	\$0.01
Abingdon Mosquito Control District	\$0.01

This ordinance shall be effective on adoption.

A Copy Teste:


 Brenda G. Garton, County Administrator



Glossary of Terms

Accrual Basis Accounting: A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Ad Valorem: A tax levied in proportion to value of the property against which it is levied.

Adopted Budget: The budget approved by the Board of Supervisors and enacted via a budget appropriation ordinance.

Agency: A separate organizational unit of County government established to deliver services to citizens.

Agency Fund: Agency Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds.

Appropriation: An authorization made by the Board of Supervisors that permits the county to incur obligations and to make expenditures of resources. The Board appropriates annually, at the beginning of each fiscal year by department, agency, or project, based upon the adopted budget. The Board may approve additional appropriations during the fiscal year by amending the budget and appropriating the funds for expenditure.

Appropriation Resolution: A legally binding document prepared by the County Administration which delineates by fund and function all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Budget.

ARRA: American Reinvestment and Recovery Act.

Assessed Valuation: A value placed on real or personal property for use as a basis for levying taxes. The value used represents fair market value. *See Tax Rate.*

Asset: Property owned by the government that has monetary value.

Authorized Positions: Employee positions, as authorized in the adopted budget.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. An annual financial audit of each municipality by an independent certified public accountant is required by the Commonwealth of Virginia, Auditor of Public Accounts.

Auditor of Public Accounts: A State agency that oversees accounting, financial reporting, and audit requirements for units of local government in the State of Virginia.

Balanced Budget: For a fiscal year - planned resources (available funds) equal planned expenditures. Planned resources may include the appropriation of available fund balance.

Balance Sheet: A financial statement that discloses the assets, liabilities, and fund balance of a fund or governmental unit as of a specific date.

Bond: A written promissory note in which the government becomes legally obligated to pay principal and interest on specific dates, in exchange for the receipt of funds. Payment terms relative to principal and interest are detailed in a trust agreement and bond ordinance. The most common types of bonds are

general obligation and revenue bonds. Generally, bonds are issued for the construction of large capital projects, such as building, utility systems, parks, etc. General obligation bonds require approval through a voter referendum for counties in Virginia. General obligation bonds are normally backed by the taxing authority of the government; whereas, revenues bonds are supported by the revenues generated by the underlying project or program.

Bond Rating: The rating of bonds is a statement of a locality's economic, financial, and managerial condition. It represents the business community's assessment of the investment quality of a local government. Highly rated bonds attract more competition in the marketplace, thereby lowering interest costs paid by the County government and its taxpayers.

BOS: Acronym for the Board of Supervisors.

Budget Adjustment or Transfer: A legal procedure utilized by the County Administrator to revise a budget appropriation from one classification of expenditure to another within the same department, fund, or agency. The County Administrator may also transfer any amount available in the contingency fund across departments or agencies.

Budget Calendar: The schedule of essential dates or milestones that the County departments follow in the preparation, adoption, and administration of the budget.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets, also referred to as fixed assets, are primarily made up of buildings acquired or constructed by the County.

Capital Budget: A plan of proposed expenditures for capital assets and the means of financing them, usually the first year of the capital improvement program. The capital budget typically is enacted as part of the total annual budget, which includes both operating and capital outlays.

Capital Expenditures or Capital Outlay: Expenditures for acquiring items of a substantial nature (more than \$5000) that are expected to have a useful life of several years; they exclude expenditures for routine maintenance of capital assets.

Capital Improvement Program (CIP): A Capital Improvement Program (CIP) budget is separate from the operating budget. Items proposed in the CIP are usually acquisitions, enhancements, or construction projects designed to improve the value of government assets. Items in the CIP have a useful life of greater than five years and a cost of at least \$50,000. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large scale remodeling.

Capitalization: The conversion of an expenditure to an asset on the balance sheet. A capitalization threshold is the monetary part of the criteria by which an organization determines whether an asset should be reported on the balance sheet. The criteria also include the item's estimated useful life. Capitalization thresholds may differ from one organization to another depending on materiality; typically, the larger the organization, the higher its capitalization threshold.

Cash Basis Accounting: Revenue is recognized upon the receipt of cash. Normally applied to transactions-whose receipt-cannot be estimated or determined with certainty.

Children's Services Act (CSA) formerly known as Comprehensive Services Act (CSA): In 1992, the Virginia General Assembly enacted the Comprehensive Services Act for At-Risk Youth & Families and effective July 1, 2015 the name changed to Children's Services Act. This act is intended to improve efforts to meet the needs of families with children and youth who have or who are at risk of having serious emotional or behavioral difficulties.

Code of Virginia: The statutory law of the U.S. state of Virginia, and consists of the codified legislation of the Virginia General Assembly. The 1950 Code of Virginia is the revision currently in force. Since 1953,

the General Assembly has revised the code on a title-by-title basis rather than enacting entirely new revisions of the code as it had in the past.

Collection Rate: For taxes, the collection rate equals net billings (total billings minus abatements) divided by net collections (total collections minus refunds).

Component Unit: An entity for which the government is considered to be financially accountable. It is reported in a separate column in the financial statements to emphasize that it is legally separate from the County. Gloucester County has one discretely presented component unit, the Gloucester County School Board, which was created as a separate legal entity by the County to oversee the operations and management of its publicly funded primary and secondary schools.

Comprehensive Plan: A plan adopted by the legislative body which governs the growth and/or development of a community. It may include land use, transportation, environmental, or other component plans.

Constitutional Officers: Officials elected to positions established by the Code of Virginia, which include the: Clerk of Circuit Court, Commissioner of Revenue, Commonwealth Attorney, Sheriff and Treasurer.

Contingency: A budgetary reserve to provide for emergency or unanticipated expenditures.

Current: A term denoting the operation of the present fiscal period, as opposed to past or future periods. It often is used to refer to items likely to be used up or converted into cash within one year.

Current Taxes: Levied taxes due within one year.

DARE: Acronym for law enforcement program in Drug Abuse Resistance Education.

Debt Service: The County's obligation to pay principal and interest in accordance with bond or other debt instruments.

Debt Ratios: Comparative statistics showing the relationship between an entity's outstanding debt and factors such as its tax base, income, or population. Such ratios often are used to assess the credit quality of an entity's bonds.

Debt Service Fund: Debt service funds account for the resources accumulated and payments made for principal and interest on long-term General obligation debt of governmental funds.

Deficit: Expenditures in excess of revenue.

Delinquent Taxes: Taxes that remains unpaid on or after the date on which a penalty for nonpayment is attached. Taxes that remain unpaid after the statutory due date.

Department: A major administrative division of the County; indicates overall management responsibility for an operation or a group of related operations within a functional area.

Designated Fund Balance: That portion of fund balance which has been set aside (designated) for a specific future purpose.

Development Fee: A fee charged to developers by governmental entities to cover the infrastructure costs associated with a new development. These fees often are tied to a standard measure, such as square footage or number of bedroom per dwelling unit.

DMV: Acronym for Department of Motor Vehicles – a State agency.

Economic Development Authority (EDA): Also known as Industrial Development Authority (IDA); it was created by the County as allowed by Section 15.2-4903 of Virginia Code as a political subdivision of the Commonwealth, which targets industry sectors that are most suited for success in Gloucester; industries whose needs can be met by and whose deep sense of community fits Gloucester.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer. Generally, enterprise funds do not receive support from tax receipts.

Enterprise Resource Planning (ERP) System: A business management suite of integrated applications that an organization can use to collect, store, manage, and interpret data typically in real-time from many business activities and facilitates error-free transactions and production. ERP facilitates information flow between all business functions and manages connections to outside stakeholders while maintaining internal controls.

Expected Budget: The original adopted budget plus any transfers and amendments passed as of a certain date.

Expenditure: This term refers to the outflow of funds for the procurement of goods, services, assets or the payment of liabilities. Note: Encumbrances are not expenditures, but rather, a reserve of funds to be expended at a later date.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges. Expense are related to the accrual basis of accounting and are recognized when goods or services are delivered to the government.

Fiduciary Funds: Fiduciary Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include the County's Agency Funds.

FICA: Federal Insurance Contribution Act, the portion that the County contributes as a percentage of an employee's income.

Fiscal Year (FY): The 12-month period of time that defines a government budgetary or operating year. The Code of Virginia requires that local governments adopt a July 1 to June 30 fiscal year.

Fixed Assets: Long-term assets such as land, buildings, vehicles, machinery, furniture and other equipment.

Franchise: A legal agreement between the government and another entity (often a private company) to provide a service or product in the community in exchange for a fee (e.g., cable television).

Fringe Benefits: Payment for employee benefits such as social security, retirement, health insurance and worker's compensation.

Full Faith and Credit: An unconditional pledge of the general taxing power of a government to repay debt obligations. Normally, general obligation bonds are issued with the full faith and credit of the government, based on the ability to tax.

Full Time Equivalent (FTE): A unit that indicates the workload of an employee in a way that makes workloads or class loads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker, while an FTE of 0.5 signals half of a full workload.

Full Time Position: An employment position authorized by the Board of Supervisors and included in the table of authorized positions. Funding may or may not be included in the budget for the positions.

Function: A major classification or grouping of tasks directed toward a common goal, such as improvements to public safety, the physical environment, etc.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds are: general fund, special revenue funds, debt service funds, capital project fund, enterprise funds, trust and agency funds, and internal service funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. Occasionally, a portion of fund balance is appropriated during the budget process to balance revenues with planned expenditures. An Enterprise Fund may refer to these funds as retained earnings. Rating agencies like to see an unassigned fund balance reserve of between 15 to 25 percent. Gloucester County has a documented fund balance reserve target of 12 percent of expected governmental fund expenditures.

General Fund: The largest fund within the county, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services such as public safety, contributions to other agencies and county services such as schools and social services, parks and recreation, public works and general and judicial administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds: Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP govern the form and content of the basic financial statements of a governmental entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial position. The Government Accounting Standards Board is the authoritative source for GAAP relative to state and local governments. The Financial Accounting Standards Board is the authoritative source of GAAP for private entities and non-profits.

GIS: Acronym for Geographic Information System. GIS is a technology that is used to view and analyze data from a geographic perspective. The technology is a piece of an organization's overall information system framework. GIS links location to information (such as people to addresses, buildings to parcels, or streets within a network) and layers that information to give a better understanding of how it all interrelates.

Government Accounting Standards Board (GASB): The authoritative source for GAAP relative to state and local governments.

Government Finance Officers Association of the United State and Canada (GFOA): The GFOA functions to enhance and promote the professional management of governments for the public benefit. The GFOA provides a variety of training and education resources for finance professionals through-out the United States and Canada; to include a certification program.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block (operational or capital), depending upon the amount of discretion allowed the grantee.

Hampton Roads Economic Development Alliance (HREDA): Their mission is to market Hampton Roads worldwide as the Region of Choice for business investment and expansion.

Hampton Roads Planning District Commission (HRPDC): One of 21 regional Planning District Commissions in the Commonwealth of Virginia representing this area's seventeen local governments. The HRPDC was formed in 1990 by the merger of the Southeastern Virginia Planning District Commission and the Peninsula Planning District Commission.

Hampton Roads Small Business Development Center (HRSBDC): Part of a statewide network that is directed by George Mason University. Their mission is to contribute to the growth and development of the economy by providing management, technical, and other assistance and information to the region's small business community.

Health Maintenance Plan (HMP): The portion contributed by the County towards the employees' selected health care plan.

Industrial Development Authority (IDA): See Economic Development Authority.

Interfund Transfer: A resource recorded in one fund may be moved to another fund with the approval of the Board of Supervisors. An example of an interfund transfer would be a transfer of funds from the General Fund to the Debt Service Fund for payments on principal and interest on bonds.

Intergovernmental Revenue: Revenue received from another government for a specific purpose.

Investment: Securities and real estate purchased and held for the production of income in the form of interest dividends, rentals, or base payments.

IT: Acronym for Information Technology.

Land Use Plan: A plan specifying the permitted land uses in various parts of the community.

Lease: A financing approach to acquire the use of an asset in which installment payments are made. A "true lease" is one in which an individual or organization (the lessee) acquires the use of an asset over the term of the lease, and ownership is retained by the lessor during the lease period. A "lease-purchase" agreement permits the lessee to purchase the asset at the end of the lease term for a predetermined price.

Levy: The total amount of taxes, special assessments, or charges imposed by the government.

Local Government Investment Pool (LGIP): A voluntary investment vehicle operated by the State Treasurer. Over 530 local governments have participated in the pool since it was started in 1986.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line of Duty: The Virginia Retirement System Line of Duty Act, established by Section 9.1-400 of the Virginia Code, provides benefits to public safety first responders and their survivors who lose their life or become disabled in the line of duty.

Line Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.), along with the dollar amount budgeted for each specified category.

Liquidity: The ability to meet short-term expenditures promptly using cash on hand or by converting an investment to cash with minimum risk to principal or accrued interest.

Long Term Debt: Debt that matures more than one year after the date of issuance.

Magisterial District: United States Census Bureau defines as a minor civil division that is a nonfunctioning subdivision used in conducting elections or recording land ownership, and are not governments. These districts are unique to counties only and do not exist in Virginia's 39 independent cities. The only other state to use magisterial districts outside of Virginia is West Virginia.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt instruments are scheduled to be redeemed.

Middle Peninsula Planning District Commission (MPPDC): Designed to promote the economic, social, and physical development of Virginia's Middle Peninsula.

Modified Accrual: Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.

Objectives: A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services for a given period (typically a fiscal year). The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel and the proposed means of financing them (revenue estimates).

Operating Expenditure: Expenditures for day-to-day operations, such as office supplies, routine maintenance of equipment, and travel. Also known as operating and maintenance expenditures, they exclude expenditures for capital purposes.

Ordinance: A law or regulation enacted by the Board of Supervisors.

Part-Time Work-As-Required (PT WAR): Employees who typically work less than twenty hours a week on average and only as needed such as for special events or seasonal.

Pay as You Go (PAYGo): The procurement of capital assets with available cash reserves.

Peninsula Council for Workforce Development (PCFWD): Centers on identifying the workforce needs of Peninsula-based employers, job seekers, and youth with a mission to help keep this region globally competitive and economically strong.

Performance Measures: Specific, quantitative measures defining the quantity, quality, and efficiency of service efforts. Performance measure may include output measure – the amount of work performed within an activity or program (e.g., total miles of streets cleaned), outcome measure – the results obtained through a program or activity (e.g., reduced incidence of vandalism due to a new street lighting program), or productivity measure – the amount of work performed or results obtained per unit of inputs (e.g., miles of streets cleaned per dollar spent).

Personal Property: A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, and manufacturing equipment.

Program: A single project or activity, or a group of projects or activities, related to a single purpose that is to be carried out in a specific period.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate: The level at which property values are calculated to determine the amount of taxes to be collected.

Proprietary Fund: A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the County include the Utilities Fund.

Real Property: Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.

Reassessment: A periodic re-appraisal of the value of property to serve as a basis for taxation.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation or subsequent spending.

Resolution: The official position or will of a legislative body, such as the Board of Supervisors.

Revenue: Funds that the government receives as income; includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds: Typically issued to construct assets that will support an enterprise fund operation, such as the utilities fund. Revenue generated from, in this example, the utilities operation is pledged to the repayment of the bonds.

Revenue Estimate: The amount of revenue expected to be provided by a specific revenue source for some future period, typically a fiscal year.

School Resource Officer (SRO): A law enforcement officer assigned to work directly with a school or schools.

Service Levels: A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit primarily those parties upon whom the levy is imposed.

Special Revenue Fund: The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Rate: The amount of tax levied for each \$100 of assessed value.

Unit Cost: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

Virginia Public Assistance (VPA): Also known Social Services.

Virginia Public School Authority (VPSA): Created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.

Virginia Retirement System (VRS): An independent agency of the Commonwealth of Virginia that administers retirement and other post-employment benefits and services. More than 800 employers participate in the VRS on behalf of their employees including state agencies, public colleges and universities, school boards, political subdivisions, and special authorities.

Virtual Software Library (VSL): An information retrieval system in which collections are stored in digital formats and easily accessed by networked computers or through the internet.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.