



**COUNTY OF GLOUCESTER VIRGINIA
PROPOSED BUDGET FOR FISCAL YEAR 2017**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Gloucester
Virginia**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Preparation Award to **Gloucester County, Virginia**, for its annual budget for the fiscal year beginning **July 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, an operations guide, a financial plan, and a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



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**Adopted Budget Only



READER'S GUIDE TO THE BUDGET DOCUMENT

The purpose of the FY2017 Proposed Budget Document is to provide useful, concise information about Gloucester County financial plans and operations to residents, elected officials, and interested parties.

The proposed 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. New to the FY2017 Proposed Budget is performance measures or KPIs (Key Performance Indicators). The County is beginning to take the necessary steps to implement KPIs by first identifying and evaluating performance measures at a departmental level. Each narrative also provides a breakdown of historical, current year budgeted, and the FY2017 Proposed Budget expenditures by personnel, operating, capital outlay (facilities maintenance, repair, and replacement or FMRR), and number of FTEs (full-time equivalents). 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
 - 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 denoted by magisterial district
- County Organizational Chart
 - Diagram identifying the governing structure and relationships of departments to each other
- Board of Supervisors' Vision 2035 Statement and Priorities
 - Includes their three-year action priorities for staff
- Budget Overview and Calendar
 - Outline of budget development process, key compliance steps, and critical dates
- Basis of Budgeting and Fund Structure Guidelines
 - Description of the financial management of the budget and fund accounting
- Fund Balance Policy Overview
 - Brief outline of the BOS Fund Balance Policy and components of fund balance
- Other Financial Policies and Guidelines
 - 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, program overviews, and performance measures
- 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

FY2017 - FY2021 CAPITAL IMPROVEMENT PLAN (CIP)

This section provides detailed information on the capital projects in the Five-Year Capital Improvements Program along with proposed funding options.

APPENDIX

Provides various information regarding County personnel compensation and positions, historical financial position including tax revenues and debt, regulatory information, and a glossary.

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.

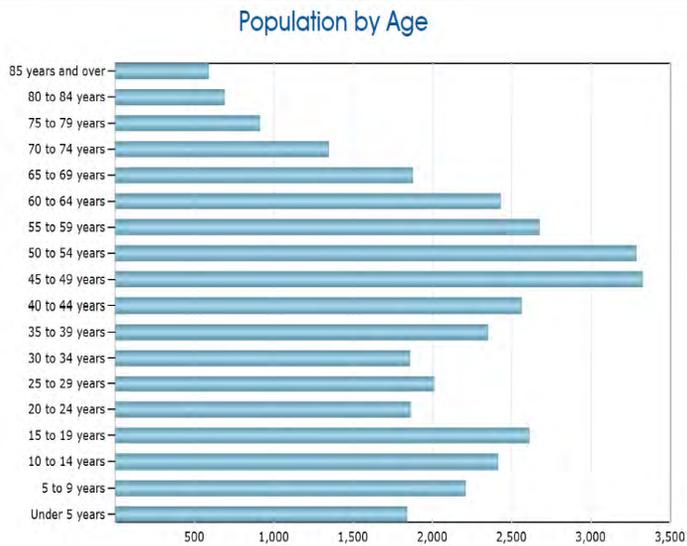
Statistical and Background Information

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	2,209	511,849	20,348,657
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	564,342	21,101,849
30 to 34 years	1,860	526,077	19,962,099
35 to 39 years	2,351	540,063	20,179,642
40 to 44 years	2,563	568,865	20,890,964
45 to 49 years	3,327	621,155	22,708,591
50 to 54 years	3,288	592,845	22,298,125
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	320,302	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	589	122,403	5,493,433
	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 or grow,

Population Projections by Age and Gender

	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	1,769	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
	20,145	19,535	21,749	20,768	23,231	21,994
	39,680		42,517		45,225	

Source: Virginia Employment Commission.

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.

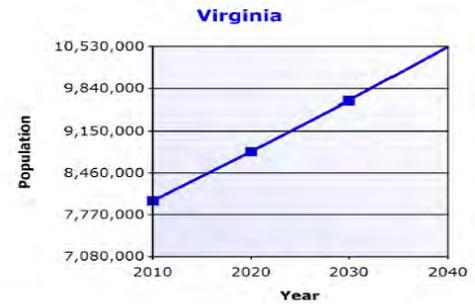


Population Projections by Race/Ethnicity

	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	39,438	40,195
Hispanic or Latino (of any race)	1,687	3,083	5,027

Source: Virginia Employment Commission.

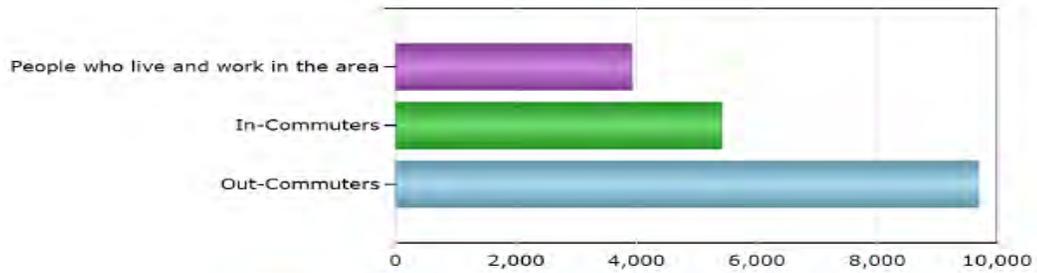
Population Change



	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.

Commuting Patterns



Commuting Patterns	
People who live and work in the area	3,916
In-Commuters	5,411
Out-Commuters	9,685
Net In-Commuters (In-Commuters minus Out-Commuters)	-4,274

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

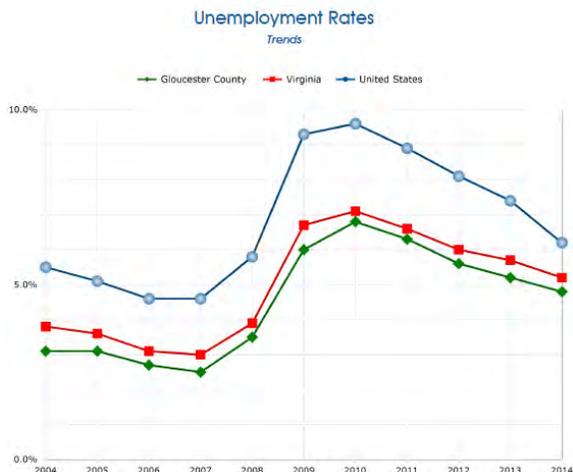
Top 10 Places Workers are Commuting From

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

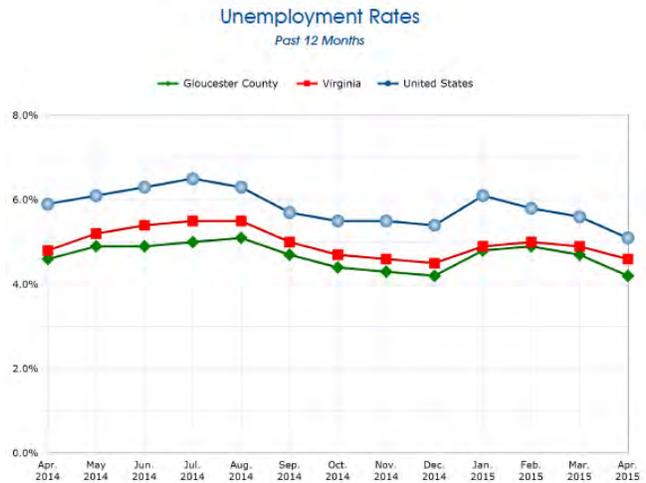
Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics, 2011.

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.

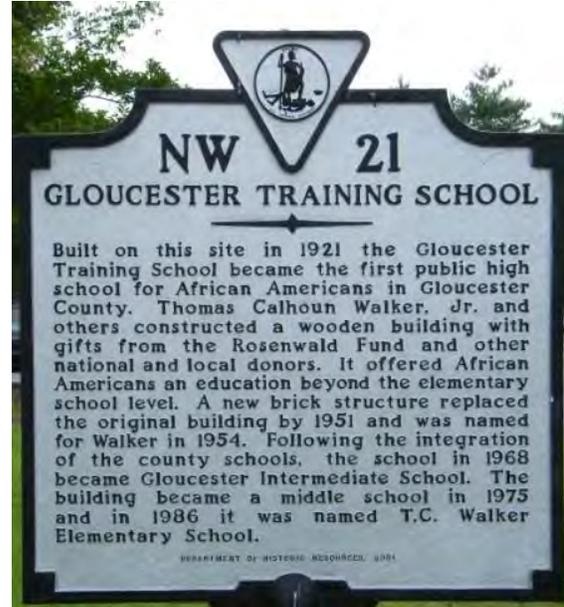


The unemployment rate for Gloucester County has trended similarly but has consistently been lower than Virginia's or the United States. The largest employers by industry are Governmental (Local, State, and Federal), Retail, and Health Care. The top three industries with the highest average weekly wage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

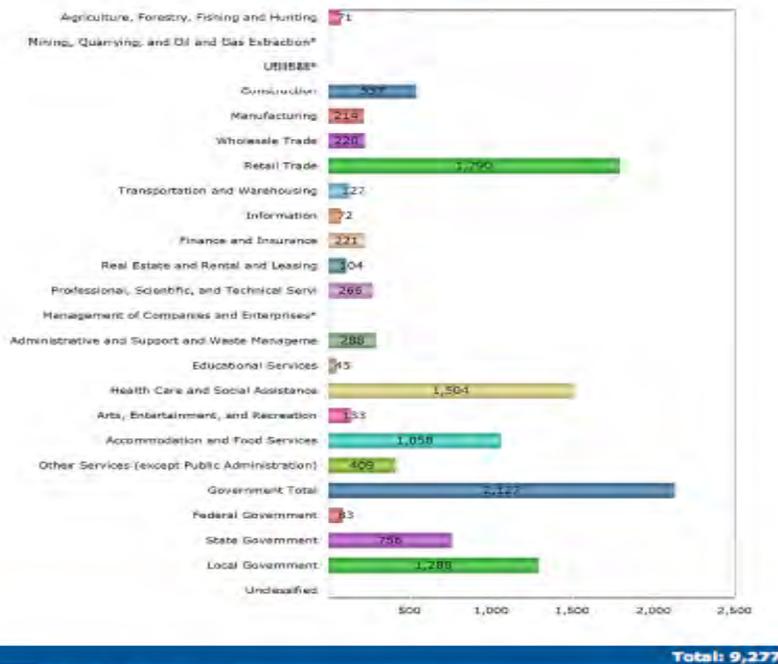
50 Largest Employers

- | | |
|---|--|
| 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. Loves' 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. Jk 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

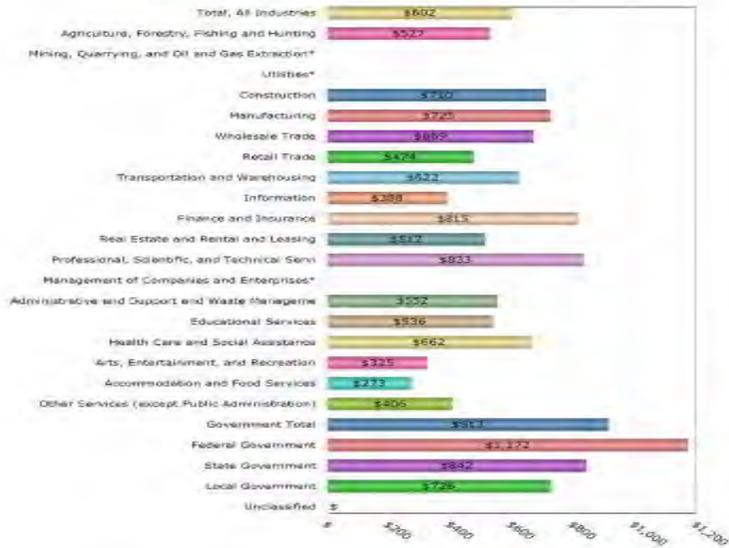


Note: Asterisk (*) indicates non-disclosable data.

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

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.

Average Weekly Wage by Industry



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

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

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



	Gloucester County	Virginia
2004	\$3,467,129	\$914,499,686
2005	\$3,694,674	\$976,923,577
2006	\$3,790,054	\$1,028,544,074
2007	\$4,003,441	\$1,056,766,678
2008	\$3,780,419	\$1,032,815,078
2009	\$3,574,581	\$979,594,664
2010	\$3,482,956	\$992,820,512
2011	\$3,659,585	\$1,035,981,229
2012	\$3,733,868	\$1,080,663,042
2013	\$3,791,358	\$1,093,292,666
2014	\$3,913,056	\$1,131,194,860

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).

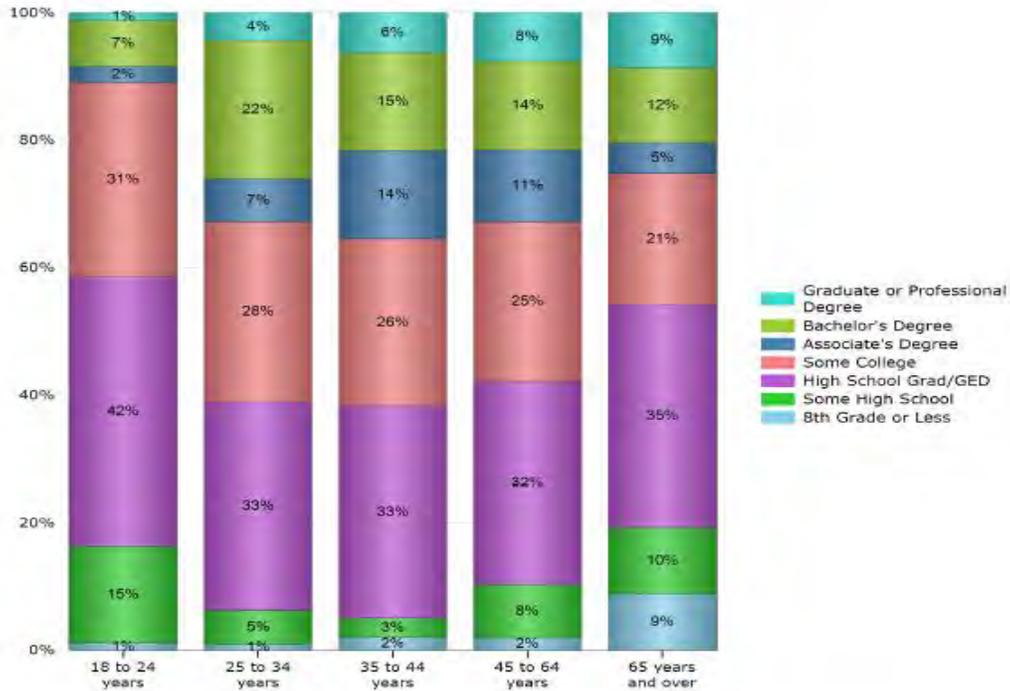


	Gloucester County	Virginia	United States
8th Grade or Less	897	288,789	12,907,662
Some High School	2,370	491,869	20,828,776
High School Grad/GED	9,833	1,610,932	67,247,143
Some College	7,352	1,433,453	56,560,690
Associate's Degree	2,569	412,109	17,602,144
Bachelor's Degree	4,084	1,202,486	40,008,986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

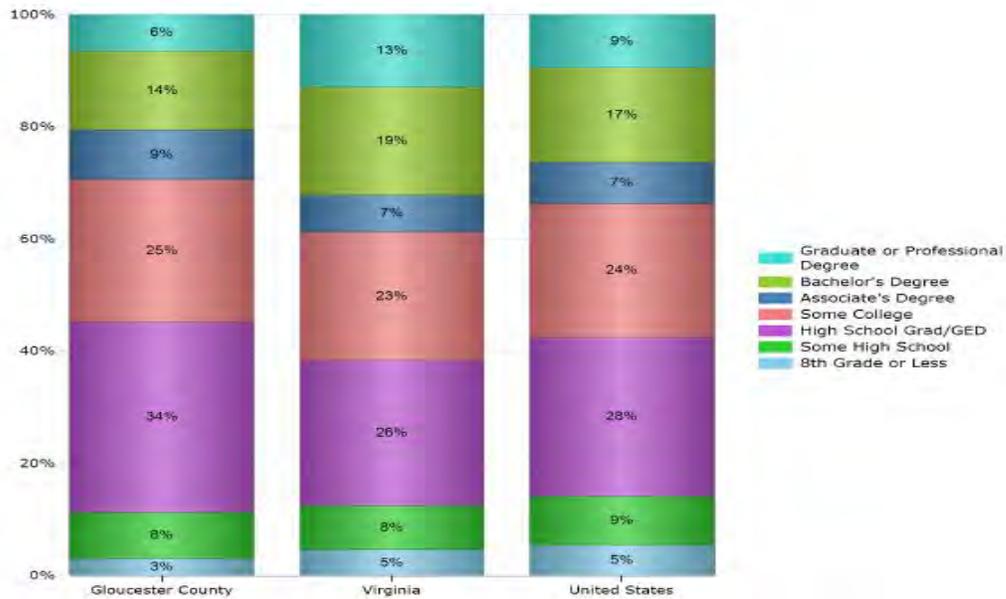
Source: U.S. Census Bureau
American Community Survey, 2009-2013.

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.

Educational Attainment by Age



Educational Attainment (Population 18 years and over)



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.

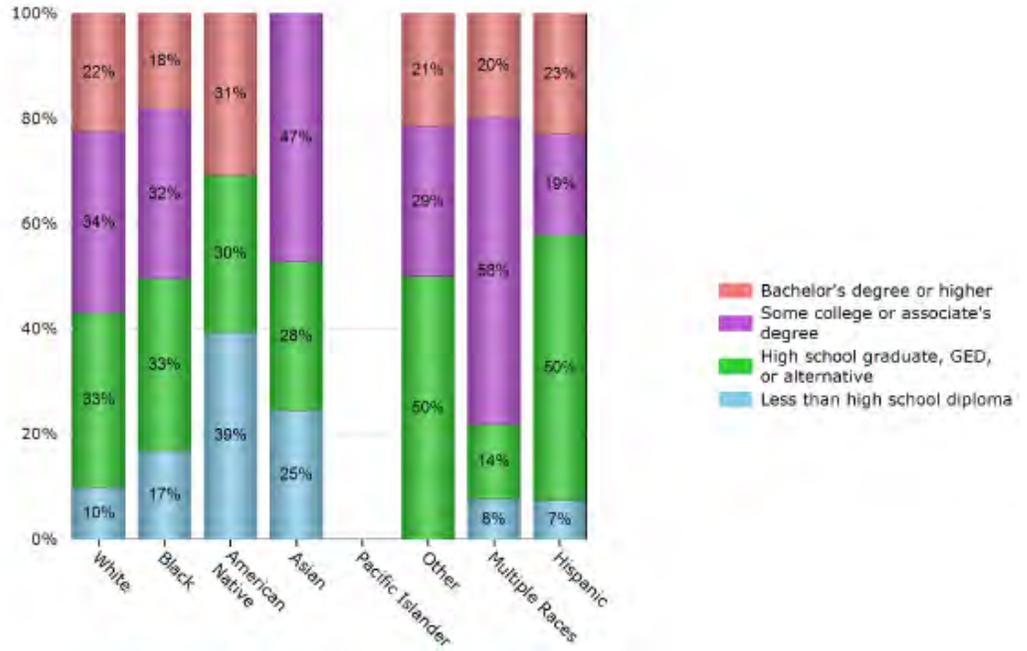
	18 - 24	25 - 34	35 - 44	45 - 64	65+	Total
8th Grade or Less	34	39	94	228	502	897
Some High School	463	216	135	968	588	2,370
High School Grad/GED	1,287	1,333	1,517	3,707	1,989	9,833
Some College	930	1,151	1,197	2,906	1,168	7,352
Associate's Degree	76	275	632	1,313	273	2,569
Bachelor's Degree	219	885	699	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)



	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

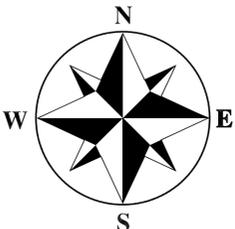
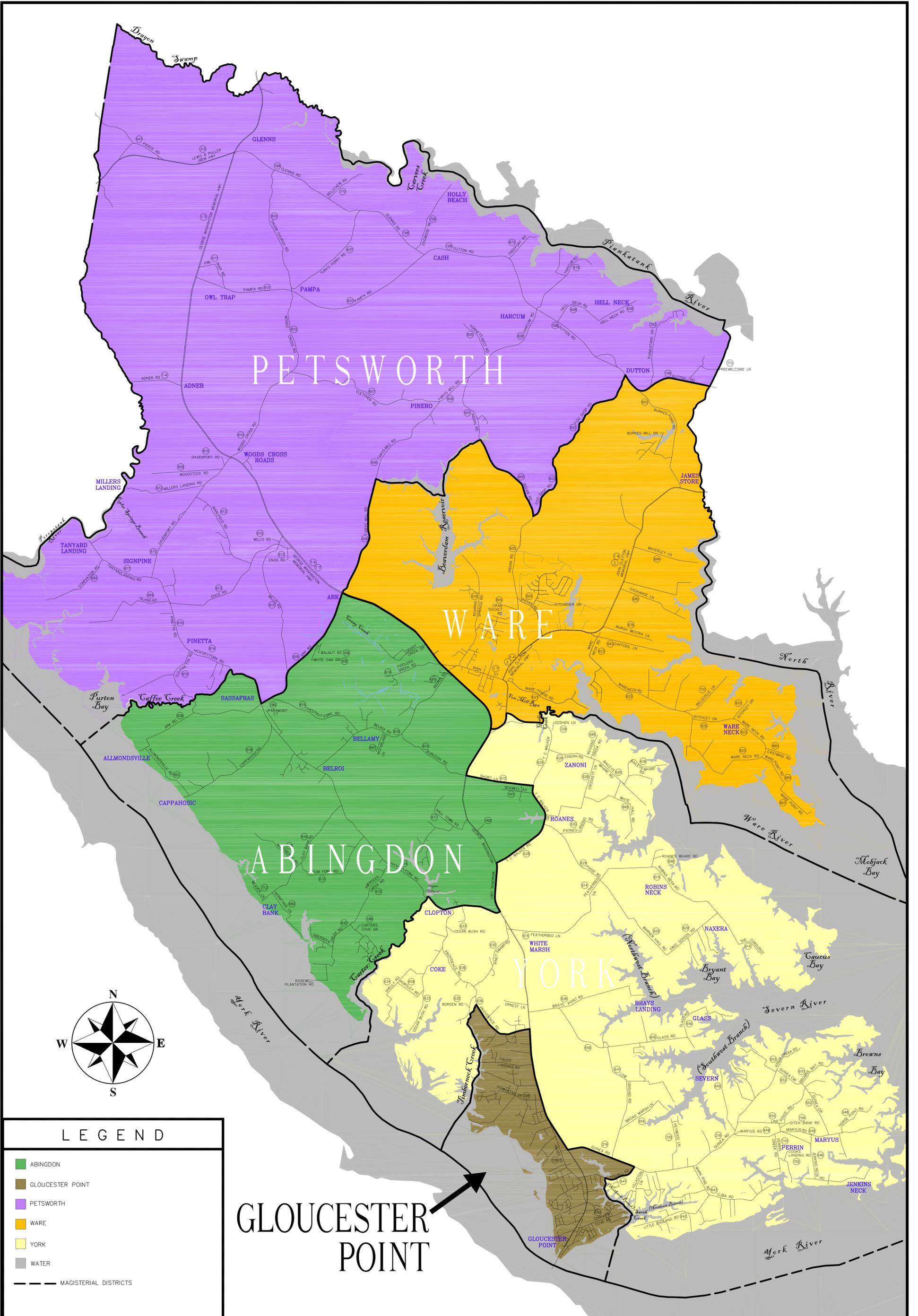
John C. Meyer, Jr, Chairman, At-Large
Phillip N. Bazzani, Vice-Chairman, York District

Ashley C. Chriscoe, At-Large
Christopher A. Hutson, Gloucester Point District
Andrew James, Jr, Ware District
Robert J. Orth, Abingdon District
Michael R. Winebarger, Petsworth District



Other Officials

J. Brent Fedors, 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
Heather R. Lucas, Chief Financial Officer, 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



LEGEND	
	ABINGDON
	GLOUCESTER POINT
	PETSWORTH
	WARE
	YORK
	WATER
	MAGISTERIAL DISTRICTS

GLOUCESTER POINT

MAGISTERIAL DISTRICTS

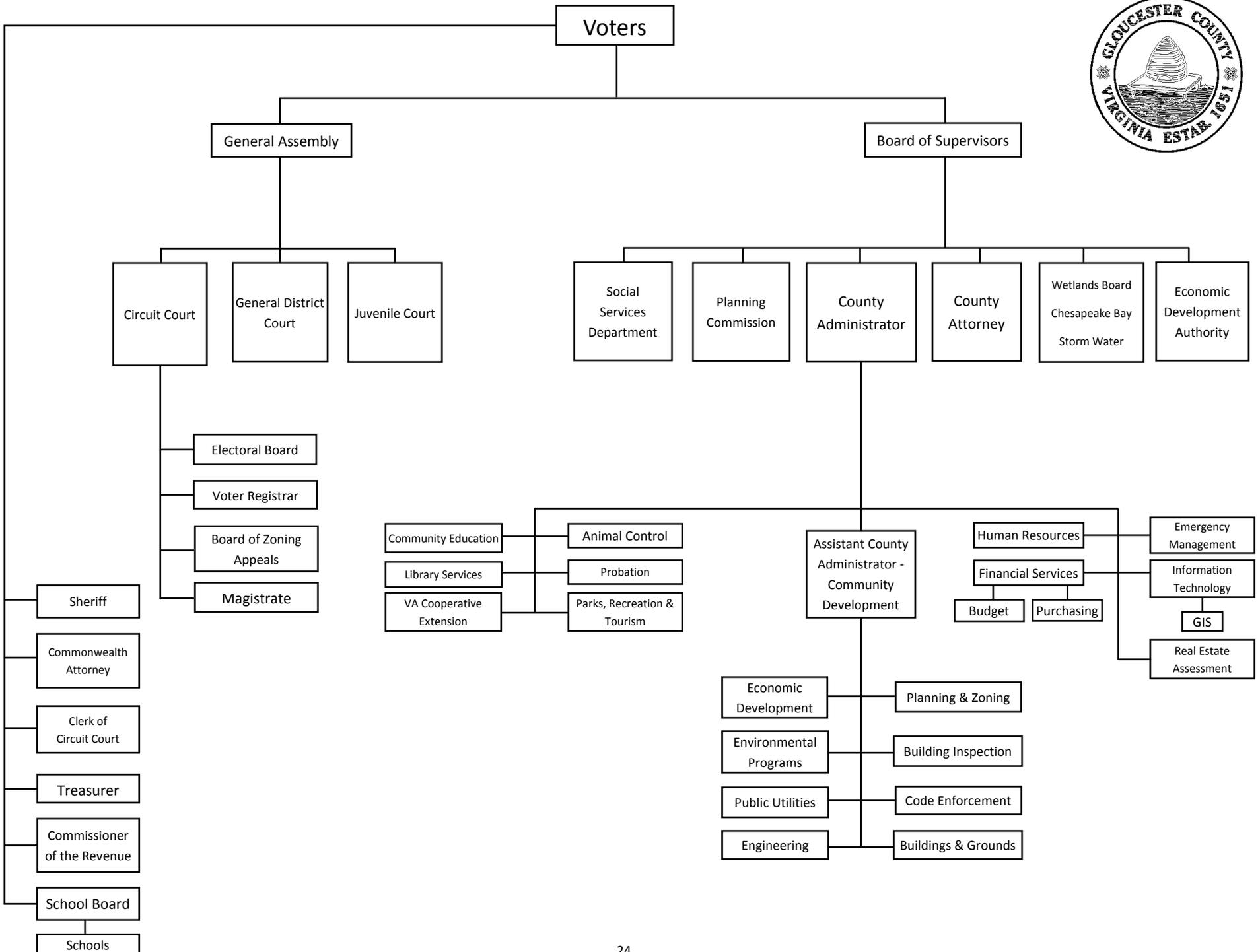


This map was provided by
The Gloucester County GIS office.
6382 Main Street
Gloucester County, VA 23061
(804) 693-1109

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. Developing a 5 Year Capital Improvement Plan (CIP) and annual Operating Budget is a year round process. Beginning each summer, the Finance Department prepares and distributes budgetary instructions outlining the department's responsibilities for the upcoming budget year for CIP and operating requests. 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. All County departments and agencies 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 Leadership Team (BLT). In addition, the County Administrator with his BLT 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 are used as starting points for developing a proposed budget for presentation to the Board of Supervisors (BOS) 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 analyze by the BLT and recommendations are developed based on historic and current trends, operating needs to execute mandated programs, and priorities as set out by the BOS.

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 BOS for the next fiscal year to begin July 1. After a series of work sessions with the BOS and public hearings, the budget is amended as necessary and an appropriations resolution is approved. Citizens may comment in person at the public hearing. Comments are also welcomed using social media and portals on the County's website. The budget is required to be adopted by a majority vote of the BOS in May for the next fiscal year. Tax rates are established prior to the beginning of the fiscal year. Also, throughout the year, the BOS may hold meetings within their magisterial districts to discuss various topics including budget developments.

The County maintains budgetary controls 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 BOS. 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 BOS 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 Director also provides updates on capital projects status of completion and spend levels. 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 BOS 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 or Reference
July-August 2015	Director of Financial Services	Develop and distribute Budget Instructions	N/A
July-August 2015	Director of Financial Services	Conduct any necessary trainings on the new budget submission process (SharePoint)	N/A
September 8, 2015	Director of Financial Services	Provide County Administrator initial preliminary revenue projections	N/A
September 10, 2015	Department Directors, State & Constitutional Officers, & Schools	Submit CIP Project Requests for FY2017-2021	N/A
September 2015	County Administrator	Meet with Department Directors on CIP project requests if needed	N/A
September 2015	County Administrator	Provide budget guidance to School Superintendent	N/A
September 29, 2015	Director of Financial Services	Convene CIP Committee to develop the Proposed FY17-FY21 CIP (initial meeting)	Virginia Code 15.2-2239, -2232
October 2015	Board of Supervisors	Adopt resolution setting the schedule for FY2017 Budget related public meetings	N/A
October 2015	Board of Supervisors	Adopt resolution clarifying the amount of travel budgeted for each board member for FY2017	BOS Policy Section 100
November 24, 2015	Department Directors, State & Constitutional Officers	Submit Operating and Personnel Budget Requests	N/A
December - January 2016	County Administrator/ Budget Leadership Team, County Departments	Meet with State & Constitutional officers, & Department Directors on budget requests	N/A
December 2015	Director of Financial Services	Review Released Governor's Budget/ Refine Revenue Projections as necessary	N/A
January - March 2016	School & County Finance Directors	Monitor General Assembly/Revise Projections as necessary	Code of Virginia 22.1-93
February 16, 2016	School Superintendent	Present Superintendent's Recommended FY 2017 Budget to the School Board at Budget Work Session	Code of Virginia 15.2-2503, 22.1-92
February 16-17, 2016	Board of Supervisors, County Administrator/ Budget Leadership Team	Meet individually with Board Supervisors to discussed budget	N/A
February 16, 2016	CIP Committee	Present Proposed 5 Year CIP (FY17-FY21)	Virginia Code 15.2-2239
February 23, 2016	Board of Supervisors and School Board	Conduct joint budget work session	N/A
March 1, 2016	County Administrator	Present County Administrator's Proposed FY2017 Budget to the Board of Supervisors	Code of Virginia 15.2-1541
March 1, 2016	Board of Supervisors	Adopt resolution authorizing the County Administrator to advertise for Public Hearing the FY 2017 Proposed County Budget, Short Calendar RE Tax Levy, and FY 2017 Proposed Tax Levies	Code of Virginia 15.2-2506
March 8, 2016	School Board	School Board's Recommended Budget Updated with General Assembly Final Action.	
March 17, 2016	School Board	Approve School Board's Recommended Budget	Code of Virginia 22.1-93
March 2016	Deputy Clerk, Director Financial Services	Advertisement of FY2017 Proposed Budget (7 days prior to public hearing)	Code of Virginia 15.2-2506
March 2016	Deputy Clerk, Director Financial Services	Advertisement of Proposed Tax Levies for FY 2017 (once per week for two weeks prior to passage)	Code of Virginia 15.2-2506, 58.1-3321
March 30, 2016	Board of Supervisors	Conduct Public Hearing on Proposed FY 2017 Budget and Proposed Tax Rates	Code of Virginia 15.2-2506
April 2016	Board of Supervisors	Conduct BOS budget work sessions (4/6, potential 4/12 & 4/14)	N/A
April 18, 2016	Board of Supervisors	Adopt Budget for FY 2017 and related Tax Rate Ordinances for Short Calendar Year Jan-Jun 2016, Fiscal Year 2017	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 Government Finance Officers Association's Certificate of Achievement for Distinguished Budget Presentation Program, and
- ✓ 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, 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 latest 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, 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 BOS 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:

- 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")
- 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, approved February 2016.



Highlights & Summary of the FY17 Proposed County Budget

Quick Facts of the FY2017 Proposed Budget:

- All Funds: \$111 million, a \$191K or less than a .2% increase from the current revised budget.
- County General Fund: \$63.3 million, a \$3.1 million or 5.2% increase from current year.
- Absorbs the FY2016 budgeted use of Unassigned Fund Balance to cover on-going operating expenditures of approximately \$600K.
- Proposes use of Committed and Unassigned Fund Balance for Capital expenditures only.
- Is sustainable as ongoing operating expenditures are funded with ongoing operating revenues.
- Includes an updated proposed Five Year Capital Improvement Projects Plan for FY2017-FY2021.

Highlights of the FY2017 Proposed Budget:

Revenues:

- Includes a proposed \$.04 increase in Real Estate Property Tax Rate.
- Includes a restructuring of the Business, Professional, Occupational, and License (BPOL) fees & taxes.
- All other rates and fees, including Public Utilities, remain unchanged.
- Projected increase in ongoing general fund revenues is approximately \$379K before any rate adjustments.

Expenditures:

- County Service Areas summarized below:

Category Summary	FY16 Adopted	FY16 Revised	FY17 Proposed	Difference
General Fund	27,408,118	27,630,020	28,927,123	3,124,340
School Operating	53,565,318	53,979,022	56,021,664	2,042,642
School Cafeteria	2,653,726	2,653,726	2,687,294	33,568
School Special Education	626,057	626,057	665,553	39,496
Social Services	4,076,068	4,076,068	4,187,982	111,914
Children's Services Act	1,516,000	1,516,000	1,516,000	-
Capital Fund	6,021,576	3,537,334	4,919,000	1,381,666
School Construction	5,600,000	3,300,000	-	(3,300,000)
Debt Service Fund	5,730,799	5,823,614	5,649,019	(174,595)
Gloucester Sanitary Districts #1	23,950	23,950	30,000	6,050
Gloucester Point Sanitary	20,150	20,150	20,130	(20)
Utility Fund	7,559,636	7,559,636	6,339,536	(1,220,100)
Mosquito Control	138,645	138,645	111,971	(26,674)
Total County FY2017 Proposed Budget	114,940,043	110,884,222	111,075,272	191,050

- Personnel:
 - 5.0% compensation increase for County and School staff.
 - Full funding of expected health insurance increase of 13%
 - Virginia Retirement System (VRS) rate is projected to go from 11.29% to 10.29% effective July 1, 2016
 - Fully funds two additional FTEs added mid-cycle in FY2016 to support Public Safety
- Operating:
 - Full funding of the County Facility Maintenance, Repair, and Replacement

- Funding the need for public safety/first responders
- County and Schools Capital Improvement Program(CIP):
 - Funding the new higher priority requests as paygo.
 - Funding on-going projects with grants and paygo.
 - No long term financing proposed.

Budget Development Objective:

- To propose a balanced sustainable budget that:
 - Aligns with BOS guidance and strategic priorities;
 - Delivers enhanced value to County citizens;
 - Aligns resources with needs;
 - More accurately projects anticipated expenditures;
 - Better leverages taxpayer dollars for public benefit; and
 - Supports the current and future needs of our Community

BOS Strategic Priorities and Guiding Principles in developing FY2017 Budget:

- Compensation improvements (County & School)
- Capital to improve/protect public infrastructure
 - Forego major capital investment this year, focus on:
 - Public Safety/First Responders
 - School Roofs
 - School HVAC
- Economic development and growth
- Expand broadband availability
- Long term solution for local jail overcrowding
- Protection of potable groundwater supply
- Upgraded public water/sewer infrastructure
- Enhanced public recreation/waterway access
- Reserve layoffs as the last resort

Summary of the FY2017 General Fund Budget

Below is a summary of the General Fund Budget. Details by Functional area and department are provided later in the budget book presentation.

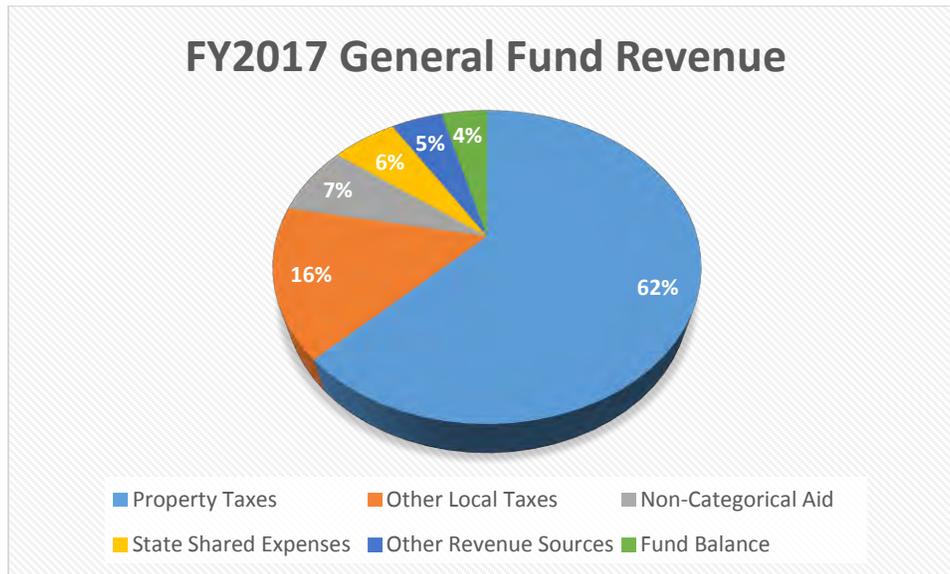
General Fund Summary	FY16 Adopted	FY16 Revised	FY17 Proposed	Difference	Comments
Real Estate Tax Rate	0.68	0.68	0.72	0.04	Proposed RE Rate Increase
Revenue (net Fund Balance)	58,328,017	58,427,665	60,759,288	2,331,623	Includes net growth projections in Real Estate, Sales Tax and the proposed increase in RE Rate Tax and the restructuring of the BPOL fees & taxes
Use of Fund Balance	1,052,503	1,772,283	2,565,000	792,717	Proposed use for PayGo Capital
				-	
Total General Fund Revenue	59,380,520	60,199,948	63,324,288	3,124,340	
General Administration	5,569,144	5,740,959	5,646,965	(93,994)	
Judicial Administration	1,848,285	1,852,742	1,812,229	(40,513)	
Public Safety	12,460,768	12,734,901	12,729,903	(4,998)	
Public Works	2,213,178	2,276,523	2,150,992	(125,531)	
Health and Welfare	666,476	666,476	697,550	31,074	
Education	575,221	584,872	589,159	4,287	
Parks, Recreation and Cultural	2,151,341	2,190,661	2,210,584	19,923	
Community Development	1,036,053	1,093,865	1,081,144	(12,721)	
Contributions	300,585	300,585	300,585	-	
Contingency-Pay Matters/FMRR	587,067	188,436	1,708,013	1,519,577	Includes 5% compensation increase for County staff, estimated 13% increase in Health Insurance, and begins funding Facilities Maintenance, Repair, and Replacement
Transfer-School Fund	22,765,728	23,179,432	23,906,494	727,062	Funds 5% compensation for School staff
Transfer-Social Services Fund	1,220,585	1,220,585	1,284,384	63,799	Funds 5% compensation increase
Transfer-Children's Services Act	651,000	651,000	651,000	-	
Transfer-Capital Fund	1,053,022	1,236,844	2,565,000	1,328,156	Funds Proposed FY17 Capital as PayGo
Transfer-Debt Service Fund	5,497,531	5,497,531	5,415,751	(81,780)	
Transfer-Utilities Fund	784,536	784,536	574,536	(210,000)	
Total General Fund Expense	59,380,520	60,199,948	63,324,288	3,124,340	



General Fund Revenue Summary

General Fund Revenues	FY16 Adopted	FY16 Revised	FY17 Proposed	Difference
General Property Taxes	37,263,606	37,263,606	39,601,158	2,337,552
Other Local Taxes	9,289,874	9,289,874	9,846,252	556,378
Licenses, Permits & Fees	363,360	363,360	369,363	6,003
Fines & Forfeitures	70,700	70,700	70,700	-
Use of Money & Property	149,000	149,000	148,400	(600)
Charges for Services	917,473	917,473	933,440	15,967
Miscellaneous	293,415	293,415	251,161	(42,254)
Recovered Costs	560,500	560,500	367,500	(193,000)
Non-Categorical Aid	4,582,640	4,582,640	4,582,640	-
State Shared Expenses	3,807,186	3,807,186	3,712,666	(94,520)
Categorical Aid	729,733	839,893	673,700	(166,193)
Federal	157,030	157,030	134,208	(22,822)
Fund Balance	1,196,003	1,905,271	2,633,100	727,829
Total General Fund Revenues	59,380,520	60,199,948	63,324,288	3,124,340

Funding sources for the General Fund are heavily reliant upon the General Property and Other Local Taxes. As illustrated below, 78% of all General Fund revenues comes from General Property and Other Local Taxes.



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:

Property Taxes	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
CURRENT REAL ESTATE	\$25,940,000	\$26,867,740	\$26,135,823	\$26,135,823	\$28,586,158	\$2,450,335	9%
DELINQUENT REAL ESTATE	\$1,000,000	\$789,285	\$850,000	\$850,000	\$800,000	(\$50,000)	-6%
PUBLIC SERVICE CORP	\$1,000,000	\$825,509	\$882,783	\$882,783	\$825,000	(\$57,783)	-7%
CURRENT PERS PROP	\$8,300,000	\$7,994,903	\$7,762,000	\$7,762,000	\$8,000,000	\$238,000	3%
DELINQUENT PERS PROP	\$1,000,000	\$778,650	\$1,000,000	\$1,000,000	\$800,000	(\$200,000)	-20%
MANUFACTURED HOME	\$43,000	\$47,359	\$43,000	\$43,000	\$50,000	\$7,000	16%
PENALTIES	\$370,000	\$350,374	\$400,000	\$400,000	\$350,000	(\$50,000)	-13%
INTEREST	\$190,000	\$195,347	\$190,000	\$190,000	\$190,000	\$0	0%
Total	\$37,843,000	\$37,849,166	\$37,263,606	\$37,263,606	\$39,601,158	\$2,337,552	6%

Budget Comments:

The tax rates set to support this budget are \$.72, a four cent or a 5.9% increase for real estate. The increase is projected to generate approximately \$1.6 million in additional revenue. All other general property tax rates remain the same, \$2.95 for personal property, and \$.000000000000001 for the boat tax, which effectively eliminated 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 raised to five percent effective July 1, 2015; and the tax is collected from all hotel, motel, and campground customers in the county.

Revenue Summary:

Other Local Taxes	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
LOCAL SALES TAX	\$3,785,144	\$3,993,673	\$4,111,262	\$4,111,262	\$4,300,000	\$188,738	5%
CONSUMER UTILITY TAX	\$703,000	\$711,867	\$703,000	\$703,000	\$711,000	\$8,000	1%
BUSINESS LICENSE TAX	\$1,546,400	\$1,547,404	\$1,670,000	\$1,670,000	\$1,940,000	\$270,000	16%
MEALS TAX	\$1,851,000	\$1,896,892	\$1,900,000	\$1,900,000	\$1,900,000	\$0	0%
LODGING TAX	\$130,000	\$129,125	\$162,500	\$162,500	\$179,252	\$16,752	10%
OTHER LOCAL TAXES	\$743,112	\$860,797	\$743,112	\$743,112	\$816,000	\$72,888	10%
Total	\$8,758,656	\$9,139,758	\$9,289,874	\$9,289,874	\$9,846,252	\$556,378	6%

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 6.8% of the County’s general fund budget.

The Business License Tax or BPOL (Business, Professional, Occupational License) includes proposed changes to the BPOL structure and rates that:

- Incent the startup, growth and progression of small, lower-mid and upper-mid sized businesses;
- Consistently apply state allowable maximum rates to larger businesses across all classifications;
- Position Gloucester County as the most attractive place to do business (relative to surrounding developed jurisdictions) from a BPOL perspective; and
- Generate the large majority of revenues from larger businesses that (presumably) have a greater capacity to pay.
-

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

Licenses, Permits and Fees

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

Revenue Summary:

Licenses, Permits, and Fees	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
PERMITS & LICENSES	\$302,250	\$316,927	\$363,360	\$363,360	\$369,363	\$6,003	2%
Total	\$302,250	\$316,927	\$363,360	\$363,360	\$369,363	\$6,003	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:

Fines and Forfeitures	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
FINES & FORFEITURES	\$105,250	\$68,265	\$70,700	\$70,700	\$70,700	\$0	0%
Total	\$105,250	\$68,265	\$70,700	\$70,700	\$70,700	\$0	0%

Budget Comments:

No change is projected.

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:

Use of Money and Property	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Use of Money & Property	\$152,675	\$148,746	\$149,000	\$149,000	\$148,400	(\$600)	0%
Total	\$152,675	\$148,746	\$149,000	\$149,000	\$148,400	(\$600)	0%

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 court fees, library fines, Parks and Recreation fees for classes, and the Landfill contract. The class fees and landfill are the large items in this section.

Revenue Summary:

Charges for Services	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
CHARGES FOR SERVICES	\$749,614	\$818,947	\$917,473	\$917,473	\$933,440	\$15,967	2%
Total	\$749,614	\$818,947	\$917,473	\$917,473	\$933,440	\$15,967	2%

Budget Comments:

This budget contains \$366K from projected landfill contract receipts, which is an increase of \$25K from the current year. These tipping fees are for the trash from out of town. The increase in tonnage and CPI index factor for the revenue increase. The landfill contract includes a credit for the amount of real estate taxes paid. Recreation class fees also see an increase of \$25K due to anticipated increase in extended group motor coach tours, continued growth in youth basketball and soccer, anticipated growth in field hockey due to the recent success of GHS team and continued success of adult fitness programs. These anticipated increases help offset the decline seen in court related fees.

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:

Miscellaneous Revenues	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
MISCELLANEOUS	\$304,884	\$255,969	\$293,415	\$293,415	\$251,161	(\$42,254)	-14%
Total	\$304,884	\$255,969	\$293,415	\$293,415	\$251,161	(\$42,254)	-14%

Budget Comments:

No comments.

Recovered Costs

The county is reimbursed for various costs.

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, located in the Revenue from the Commonwealth, will provide the majority of the funding needed for this activity, the other locality members are 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 Summary:

Recovered Costs	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
RECOVERED COSTS	\$379,104	\$378,821	\$560,500	\$560,500	\$367,500	(\$193,000)	-34%
Total	\$379,104	\$378,821	\$560,500	\$560,500	\$367,500	(\$193,000)	-34%

Budget Comments:

The majority of the projected reduction in this section is due to a stabilization in requests for Sheriff security.

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.

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 is 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 Summary:

Revenue from the Commonwealth	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
COMMUNICATION SALES TAX	\$1,214,000	\$1,124,948	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0%
CABLE TV FRANCHISE TAX	\$398,976	\$398,976	\$398,000	\$398,000	\$398,000	\$0	0%
CAR TAX REIMBURSEMENT	\$2,778,640	\$2,778,640	\$2,778,640	\$2,778,640	\$2,778,640	\$0	0%
LIBRARIES	\$147,540	\$142,846	\$146,034	\$146,034	\$168,700	\$22,666	16%
OTHER CATEGORICAL AID	\$730,149	\$497,581	\$583,699	\$693,859	\$505,000	(\$78,699)	-13%
CONSTITUTIONAL & STATE	\$3,702,875	\$3,678,222	\$3,807,186	\$3,807,186	\$3,712,666	(\$94,520)	-2%
NON-CATEGORICAL AID	\$206,000	\$197,642	\$206,000	\$206,000	\$206,000	\$0	0%
Total	\$9,178,180	\$8,818,854	\$9,119,559	\$9,229,719	\$8,969,006	(\$150,553)	-2%

Budget Comments:

Revenue estimates for the Constitutional & State are projected flat from FY2016 until the Compensation Board releases their budget for FY2017 reimbursement levels which is based on the final State Adopted Biennium Budget.

Revenue from the Federal Government

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

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.

Revenue Summary:

Revenue from the Federal Government	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
V-STOP PROSECUTOR GRANT	\$23,981	\$22,872	\$23,981	\$23,981	\$23,981	\$0	0%
RECOVERED COSTS	\$88,000	\$90,236	\$88,000	\$88,000	\$90,000	\$2,000	2%
FEDERAL GRANTS	\$31,405	\$20,580	\$31,405	\$31,405	\$20,227	(\$11,178)	-36%
OTHER	\$13,644	\$22,166	\$13,644	\$13,644	\$0	(\$13,644)	-100%
Total	\$157,030	\$155,854	\$157,030	\$157,030	\$134,208	(\$22,822)	-15%

Budget Comments:

No comments.

Fund Balance

Fund Balance is used to support the County’s activities between tax collections and other contingencies. As outlined in the Fund Balance Policy Overview section of this Budget Book, below is a summary of the Fund Balance components as they relate to this proposed budget:

- Restricted - legally constrained for specific purposes by external parties. This component consists of the Sheriff’s federal and state asset forfeiture funds, the Commonwealth Attorney’s federal, state, and treasury asset forfeiture funds, and Proffers.
- Committed – constrained for specific purposes by the Board of Supervisors and can only be removed by the Board of Supervisors. This component consists of Mosquito Control, Tourism, Daffodil Festival, Program Donations, Probation & Pretrial, Cable Services, and Older adult and other capital related expenditures.
- Unassigned – residual amounts remaining where the balance shall reflect a minimum balance of 10% of expected governmental fund expenditures, with a preferred target of 12% of expected governmental fund expenditures and be used for one-time, like capital project funding, or emergent needs.

Revenue Summary:

Use of Fund Balance	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
FUND BALANCE-COMMITTED	\$195,580	\$0	\$0	\$90,600	\$425,000	\$425,000	0%
FUND BALANCE-UNASSIGNED	\$3,082,191	\$0	\$1,052,503	\$1,681,683	\$2,140,000	\$1,087,497	103%
FUND BALANCE-RESTRICTED	\$142,031	\$0	\$143,500	\$132,988	\$68,100	(\$75,400)	-53%
Total	\$3,419,802	\$0	\$1,196,003	\$1,905,271	\$2,633,100	\$1,437,097	120%

Budget Comments:

Use of Committed Fund Balance consists of \$75K from Tourism to fund a proposed capital project related to improvements in the Historic Court Circle. The remaining \$350K is from the Cable Services committed fund balance and deemed in excess of the projects coming up in the near future. The proposed budget includes a repurposing of the excess to fund the most critical needs identified in the FY2017 Capital Projects Fund.

The proposed use of Unassigned Fund Balance is consistent with the Board of Supervisor’s Fund Balance policy. It consists of use of \$1 million of excess above the 12% target to fund the Proposed FY2017 Capital Projects. Also, it includes the use of the \$750K in excess revenue projected for FY2016, if the proposed \$.04 increase in the Real Estate tax rate is adopted, to fund the most critical capital needs identified. The remaining amount is for capital projects approved and started in the prior fiscal year. Further explanation can be found with information relating to the capital projects in the Capital Improvement Plan of this book.

Use of Restricted Fund Balance consists of the remaining balances in the asset forfeiture accounts for the Sheriff and Commonwealth Attorney’s office.



General Fund Expenditure Summary

General Fund Expenditures	FY16 Adopted	FY16 Revised	FY17 Proposed	Difference
BOARD OF SUPERVISORS	96,676	81,676	157,502	75,826
COUNTY ADMINISTRATION	525,253	554,122	539,585	(14,537)
COUNTY ATTORNEY	275,923	272,103	270,409	(1,694)
HUMAN RESOURCES	360,075	361,527	379,937	18,410
COMMISSIONER OF REVENUE	475,969	476,864	481,118	4,254
REAL ESTATE ASSESSMENT	460,063	466,183	432,114	(34,069)
TREASURER	684,575	683,651	686,036	2,385
FINANCIAL SERVICES	498,659	501,455	437,772	(63,683)
CENTRAL PURCHASING	262,679	270,519	267,415	(3,104)
INSURANCE	240,145	240,145	243,040	2,895
INFORMATION TECHNOLOGY	1,209,995	1,356,197	1,265,885	(90,312)
GEOGRAPHIC INFORMATION SYSTEMS	239,703	241,019	234,560	(6,459)
HOUSING PROGRAM	23,491	23,491	23,491	-
REGISTRAR	215,938	212,007	228,101	16,094
CIRCUIT COURT JUDGE	76,674	77,178	71,549	(5,629)
GENERAL DISTRICT COURT	15,050	15,050	12,550	(2,500)
COMMISSIONER OF ACCOUNTS	600	600	600	-
MAGISTRATE'S OFFICE	1,000	1,000	1,000	-
JUVENILE & DOMESTIC RELATIONS COURT	18,350	18,350	15,050	(3,300)
9TH DISTRICT COURT SERVICE UNIT	302,460	302,460	287,390	(15,070)
COLONIAL GROUP HOME COMMISSION	205,225	205,225	214,158	8,933
CLERK OF CIRCUIT COURT	448,179	451,253	469,435	18,182
COMMONWEALTH ATTORNEY'S OFFICE	705,269	705,320	664,525	(40,795)
VICTIM WITNESS	75,478	76,306	75,972	(334)
SHERIFF'S OFFICE	4,987,773	5,125,329	5,006,920	(118,409)
JAIL	3,107,458	3,105,993	3,011,078	(94,915)
PROBATION & PRETRIAL	418,652	435,800	428,187	(7,613)
ANIMAL CONTROL	336,799	340,889	435,970	95,081
VOLUNTEER FIRE AND RESCUE	2,088,112	2,088,112	2,207,494	119,382
MEDICAL EXAM	200	200	300	100
STATE FOREST SERVICE	7,500	7,500	7,500	-
ENVIRONMENTAL PROGRAMS	285,197	311,539	331,183	19,644
BUILDING INSPECTIONS	460,374	463,544	487,380	23,836
EMERGENCY MANAGEMENT	192,575	279,867	248,742	(31,125)
RADIO OPERATIONS AND MAINTENANCE	576,128	576,128	565,149	(10,979)
ENGINEERING	322,377	323,909	276,311	(47,598)
REFUSE LANDFILL	9,100	9,100	9,100	-
BUILDINGS & GROUNDS	1,881,701	1,943,514	1,865,581	(77,933)
HEALTH DEPARTMENT	549,617	549,617	580,291	30,674
MENTAL HEALTH	116,859	116,859	117,259	400
COMMUNITY EDUCATION	540,897	550,548	556,156	5,608
CABLE SERVICES	21,100	21,100	19,779	(1,321)
COMMUNITY COLLEGE	13,224	13,224	13,224	-
PARKS & RECREATION	624,446	638,941	666,812	27,871
PARK OPERATIONS	458,743	457,836	458,936	1,100
DAFFODIL FESTIVAL	71,170	86,770	79,622	(7,148)
LIBRARIES	996,982	1,007,114	1,005,214	(1,900)
CLEAN COMMUNITY	21,582	21,582	21,967	385
TOURISM	195,209	199,588	183,590	(15,998)
PLANNING & ZONING	460,766	462,867	479,535	16,668
ECONOMIC DEVELOPMENT	261,671	312,479	298,927	(13,552)
EXTENSION SERVICES	96,825	97,349	97,125	(224)
CIVIC CONTRIBUTIONS	300,585	300,585	300,585	-
CONTINGENCY & OTHER BUDGET MATTERS	587,067	188,436	1,708,013	1,519,577
TRANSFERS TO OTHER FUNDS	31,972,402	32,569,928	34,397,165	1,827,237
Total General Fund Expenditures	59,380,520	60,199,948	63,324,288	3,124,340

General Government Administration Summary

Budget Unit	FY2017 Proposed Budget
Board of Supervisors	\$ 157,502
County Administration	\$ 539,585
County Attorney	\$ 270,409
Human Resources	\$ 379,937
Commissioner of Revenue	\$ 481,118
Real Estate Assessment	\$ 432,114
Treasurer	\$ 686,036
Financial Services	\$ 437,772
Central Purchasing	\$ 267,415
Insurance	\$ 243,040
Information Technology	\$ 1,265,885
Geographic Information Systems	\$ 234,560
Housing Program	\$ 23,491
Registrar	\$ 228,101
<hr/>	
Total	\$ 5,646,965

Board of Supervisors

Purpose/Objective:

The Gloucester County Board of Supervisors, composed of seven members who are elected by the people, serves by law as the governing body of the County and four year staggered terms. The County is divided into seven voting magisterial districts, each of which is entitled to one representative. The Board provides leadership on behalf of the citizens through setting goals and objectives; and establishing priorities for County programs and services. The Board establishes County legislative and administrative policies through the adoption of ordinances and resolutions; appoints the County Administrator, County Attorney, and members of various boards and commissions; adopts the annual budget; appropriates funds; and, sets tax rates.

Major Programs:

- *Establish guiding policy and plans
- *Adopt the County’s Budget including Capital Improvement Plan and appropriating funds
- *Levy County taxes
- *Appoint the members of various boards and commissions
- *Adopt the County’s comprehensive land use plan and approving and enforcing related ordinances
- *Adopt and enforce ordinances for law enforcement, sanitation, health and other regulations permitted by State law
- *Serve on Commissions and Advisory committees

Performance Measures:

- *Number and percent of Board members attending at least 98 percent of regularly scheduled Board, Commission, Advisory, and other committee meetings serving on

Budget Summary:

Board of Supervisors	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$54,686	\$54,686	\$54,686	\$54,686	\$54,686	\$0	0%
Operating	\$29,900	\$28,063	\$26,990	\$26,990	\$102,816	\$75,826	281%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$84,586	\$82,749	\$81,676	\$81,676	\$157,502	\$75,826	93%

Budget Comments:

The increase in the operating relates to membership dues for the Hampton Roads Planning District Commission (\$60,316) and the Middle Peninsula Planning District Commission (\$16,300) were reclassified from Planning and Zoning Department to the Board of Supervisors to recognize the services provided by these two PDCs cross multiple departments.

County Administration

Purpose/Objective:

The Office of the County Administrator serves the citizens of Gloucester County by initiating strategies and programs to make significant progress toward achieving the Board of Supervisors’ identified priorities. This includes the management of departmental activities and special projects in a manner which promotes the highest quality of services and the continuous operation of efficient and open government.

Major Programs:

- *Provide leadership and direction to staff in conducting the business of the County
- *Provide administrative and managerial support and professional advice to the Board of Supervisors
- *Develop and implement programs, policies, and procedures to ensure the provision of effective and efficient government services
- *Maintain a highly competent, well-trained, and motivated workforce
- *Provide an organizational framework and culture that is progressive, results-oriented, and customer-focused in order to meet the current and future needs of Gloucester County and its citizens
- *Work with the Board of Supervisors to strategically carry out the Board’s vision and priorities

Budget Summary:

County Administration	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$692,243	\$488,515	\$496,138	\$496,138	\$490,715	(\$5,423)	-1%
Operating	\$42,245	\$40,454	\$57,984	\$57,984	\$48,870	(\$9,114)	-16%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$734,488	\$528,969	\$554,122	\$554,122	\$539,585	(\$14,537)	-3%
Full -time Equivalents	7	7	5	5	5		

Budget Comments:

Reductions relate primarily to change in VRS retirement rate, and net operating reduction from the use of an executive recruitment consulting services in FY2016 with increase in travel and other allowances for the County Administrator.

County Attorney

Purpose/Objective:

The County Attorney’s Office serves as the legal representative for the Gloucester County Board of Supervisors, as well as County Administration and County Departments. 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, the Industrial Development Authority, and other county entities. The County Attorney’s Office prosecutes violations of County Ordinances, and provides advice and representation on all civil legal matters involving the County. The Department of Social Services retains outside counsel for representation.

Major Programs:

- *Provide timely and effective legal advice and representation to the Board of Supervisors and all other boards, commissions, departments, and employees of the County
- *Effectively handle civil litigation by and for the County, its boards, commissions, departments, and employees
- *Competently and ethically fulfill all duties and responsibilities placed upon the office by the Code of Virginia, the Code of Gloucester County, and canons of ethics and disciplinary rules of the Virginia State Bar
- *Review and update County codes where necessary

Budget Summary:

County Attorney	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$252,883	\$252,731	\$252,799	\$252,799	\$251,169	(\$1,630)	-1%
Operating	\$20,340	\$14,558	\$19,304	\$19,304	\$19,240	(\$64)	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$273,223	\$267,289	\$272,103	\$272,103	\$270,409	(\$1,694)	-1%
Full -time Equivalents	2	2	2	2	2		

Budget Comments:

Reductions relate primarily to change in VRS retirement rate.

Human Resources

Purpose/Objective:

The Gloucester County Human Resources (HR) Department provides quality services to assist the general County Government in achieving their strategic goals; recruits, selects, and retains quality employees; and administers a comprehensive human resources program consistent with Federal, State, and local statutes, meeting the needs of the governmental employer as well as current/potential employees. HR is responsible for administering County personnel, benefits, payroll with W-2s for approximately 400 full time and part time employees.

Major Programs:

- *Provide recruitment support for all County departments except Sheriff and Social Services
- *Conduct pre-employment processes, drug screens, physicals, & background checks
- *Provide new hire orientation and training
- *Administer employee performance evaluation system, discipline and grievance issues, worker’s compensation, and unemployment benefit claims
- *Ensure compliance and administration of federal and state employment and benefit laws such as Fair Labor Standards Act (FLSA) and Family and Medical Leave Act (FMLA)
- *Review and update the County’s Personnel Policies & Procedures Manual (PPPM), pay and classification systems
- *Provide salary, fringe, and other personnel support analysis for the annual budget development

Performance Measures:

- *Percent of Former Employee Exit Questionnaire Completed
- *Out-of-cycle (special) pay runs needed due to a payroll error
- *Preventable workplace accidents/injuries

Budget Summary:

Human Resources	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$289,558	\$291,487	\$290,951	\$290,951	\$302,171	\$11,220	4%
Operating	\$69,696	\$63,054	\$70,576	\$70,576	\$77,766	\$7,190	10%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$359,254	\$354,541	\$361,527	\$361,527	\$379,937	\$18,410	5%
Full-time Equivalents	4.5	4.5	4.5	4.5	4.5		

Budget Comments:

Increase in personnel due to certifications obtained and increase in position responsibilities.

Increase in operating primarily represents the cost to add non-Cigna vendors such as Delta Dental, Flexible Benefits, and other voluntary offerings.

Commissioner of Revenue

Purpose/Objective:

The Gloucester County Commissioner of Revenue is a publicly elected representative of the people responsible for the just administration of local taxes levied by the government as indicated by the Code of Virginia and Gloucester County tax ordinances. The mission of the Commissioner of Revenue is to serve the citizens of Gloucester County by: fairly and equitably identifying and assessing all sources of revenue to which the County is entitled according to the laws of the Commonwealth of Virginia and the County of Gloucester; actively advocating and promoting programs to minimize the tax burden on our citizens, and assisting taxpayers in participating in tax reduction programs; providing taxpayers with accurate and useful information concerning revenue assessments; providing County officials with accurate and useful information from which decisions can be made to best serve the citizens of Gloucester County; providing efficient, effective and courteous service in a timely manner to the citizens of Gloucester County; and advocate amendment of unjust state and local tax laws.

Major Programs:

- *Maintain real estate ownership information through property transfers, mapping and subdivisions of parcels
- *Administer all tax exempt property and programs such as the Tax Relief for the Elderly & Disabled, and Veterans and KIA Widow Tax Exemption Programs
- *Oversee the taxation of Public Service Property and the state income and estimated tax filing process
- *Audit Bank Franchise Tax reports
- *Assess and administer the Land Use Program, all business taxes including BPOL, Transient Occupancy & Prepared Food and Beverage

Performance Measures:

- *Ascertain all the real estate in his county and the person to whom the same is chargeable with taxes on that day
- *Limit the number of passenger vehicles and boats that are mass valued my external vendors.
- *Quantify the accuracy of applications and required documentation submitted by land owners which desire to receive the deferral of tax based on Special Assessment for Land Preservation or Land Use program.
- *Ensure all business taxes assessed by the County are discovered, enforced, assessed and collected as required by ordinance.

Budget Summary:

Commissioner of Revenue	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$440,171	\$443,967	\$451,275	\$451,275	\$455,568	\$4,293	1%
Operating	\$26,900	\$20,692	\$25,589	\$25,589	\$25,550	(\$39)	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$467,071	\$464,659	\$476,864	\$476,864	\$481,118	\$4,254	1%
Full-time Equivalents	8	8	8	8	8		

Budget Comments:

Increase in personnel due to compensation increase for State funded position from the Comp Board.

Real Estate Assessment

Purpose/Objective:

The Gloucester County Real Estate Assessment Department primary objectives are to prepare a highly accurate database of real property assessment information to enable the fair and equitable distribution of the real property tax levied by the Board of Supervisors among those owning property in the County. In addition, significantly improve our qualitative and quantitative data, build on our excellent customer service program, and continue to be the leader with Vision software in Virginia with our comprehensive database modeling. We be rolling out a new robust assessment model that offers numerous enhancements to produce fair and equitable assessments and target our key performance indicators effective January 1, 2017.

Major Programs:

- *Bi-Annual general reassessments
- *Bi-Annual General Assessment Land Book
- *Assessment and Administrative Reviews including documentation prep and desktop and field reviews
- *Database modeling (agricultural, residential, commercial, industrial, and exempt)
- *New construction permits
- *Abatement requests
- *Vision and County website maintenance

Performance Measures:

- *Median Assessment Ratio
- *Coefficient of dispersion (COD)
- *Board of Equalization Appeals
- *Informal Appeals
- *Parcels Assessed (Annual Land Book export to Tax Accounting Software)

Budget Summary:

Real Estate Assessment	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$431,676	\$420,222	\$423,883	\$423,883	\$375,214	(\$48,669)	-11%
Operating	\$71,890	\$55,669	\$42,300	\$42,300	\$56,900	\$14,600	35%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$503,566	\$475,891	\$466,183	\$466,183	\$432,114	(\$34,069)	-7%
Full -time Equivalents	6.5	6.5	6.5	6.5	5.5		

Budget Comments:

Due to increase efficiency through process automation, the personnel reduction of a full time resource is proposed to be re-allocated to Emergency Management.

The increase in operating is due to 2017 being a reassessment year with an increase in postage of \$12,300 for 2017 Assessment notices and additional meetings of the Board of Equalization.

Treasurer

Purpose/Objective:

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, utility fees, permits, dog licenses, impounds, money received by other departments (e.g. Parks, Recreation and Tourism, Library), money received by the School System, 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 by the Board of Supervisors.

Major Programs:

- *Tax, Dog License, and State & Estimated Income Tax billing, receipting, and accounting
- *All other receipting and accounting (e.g. Utilities, Permitting, local tickets, deposits, departmental receipts)
- *Managing, investing, and accounting for all County funds (including Schools and Social Services)
- *Delinquent Collections (e.g. taxes, returned checks, Utilities, other County fines & fees, and upon request, any other amount owed to the County)

Performance Measures:

- *Number of tax bills mailed each year for the regular, semi-annual installments
- *Number of late notices mailed each year for the regular, semi-annual installments
- *Ensure the timely mailing of all tax bills and notices in accordance with the Code of Virginia
- *Properly maintain & reconcile annual audit & monthly reconciliations

Budget Summary:

Treasurer	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$521,716	\$522,743	\$523,488	\$523,488	\$525,881	\$2,393	0%
Operating	\$161,177	\$145,359	\$160,163	\$160,163	\$160,155	(\$8)	0%
Capital Outlay	\$400	\$0	\$0	\$0	\$0	\$0	0%
Total	\$683,293	\$668,102	\$683,651	\$683,651	\$686,036	\$2,385	0%
Full -time Equivalents	9	9	9	9	9		

Budget Comments:

Increase in personnel due to compensation increase for State funded position from the Comp Board.

Financial Services

Purpose/Objective:

The Department of Financial Services provides responsive, professional, and ethical administrative and fiscal services to meet the needs of Gloucester County citizens, the Board of Supervisors, and all departments of the County. We value and maintain business practices that further the County’s goals for strengthening the County’s financial position, maintaining and improving bond ratings, and reputation. The Department, which consists of Central Accounting, Budget, Insurance, and Central Purchasing, is responsible for the financial management and planning of the County. This includes establishing and maintaining effective controls over the County’s financial activities, providing accurate financial information to all County and School Board departments in a timely manner, coordinating the development of the annual operating budget and 5 Year Capital Improvement Plan, and monitoring compliance after their adoption. The Department coordinates the annual audit and prepares the annual audited financial reports. In addition, Department processes all accounts payable including debt service for County and Schools, creates and reports on the financial condition of the County, and provides support services for grants management and payroll. Purchasing and Insurance are presented as a separate budget units.

Major Programs:

- *Accounts Payable for County, Social Services, and Schools
- *Debt Management, Compliance, and Reporting
- *Fixed Asset Management and Compliance
- *Grants Management and Reporting
- *Financial Record Keeping and Reporting
- *Operating and Capital Budget Development and Monitoring
- *Risk Management



Performance Measures:

- *Total Number and percent of error free 1099s produced
- *Percentage of invoices paid within 45 days or within terms of the contract
- *Number of years GFOA Distinguished Budget Presentation Award Earned
- *Number of years GFOA Distinguished Financial Reporting Award Earned
- *Total number and dollar amount of Active Grants/Total number in regulatory compliance

Budget Summary:

Financial Services	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$330,571	\$341,763	\$408,965	\$408,965	\$345,672	(\$63,293)	-15%
Operating	\$88,868	\$81,475	\$92,490	\$92,490	\$92,100	(\$390)	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$419,439	\$423,237	\$501,455	\$501,455	\$437,772	(\$63,683)	-13%
Full-time Equivalents	5	5	6	6	5		

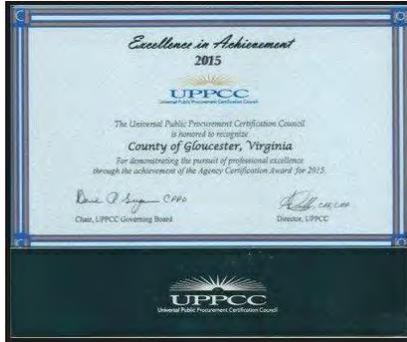
Budget Comments:

Personnel reduction is the elimination of the vacant Budget & Program Analyst.

Central Purchasing

Purpose/Objective:

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 and salvageable materials and performs other support administration of a purchase Schools, centralized mail control of bulk office supplies maintenance program for Deputy Emergency department provides daily include the business community issued approximately 500 purchase orders and contracts per year, received over \$20K in charge card rebates and \$10K in surplus property revenue. For FY2015, contract volume was over \$32M.



The department also functions including centralized card program for the County and processing services, and inventory and administration of an outsourced copiers and printers, as well as serve as Management Coordinator. The customer services to its clients, which and general public. The department

Major Programs:

- *Competitive Public Purchasing Services for County and Schools
- *Purchase Card Administration for County and Schools
- *Procurement Training for County and 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
- *Participation in State and National Purchasing Associations, Legislative Affairs for State Purchasing Regulations

Performance Measures:

- *Enhance Revenue of the Rebate for Purchase Card Usage
- *Enhance Revenue for the Sale of Surplus & Obsolete Property
- *Increase cost avoidance of competitive purchasing

Budget Summary:

Central Purchasing	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$203,422	\$211,086	\$219,810	\$219,810	\$218,430	(\$1,380)	-1%
Operating	\$60,365	\$45,836	\$50,709	\$50,709	\$48,985	(\$1,724)	-3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$263,787	\$256,922	\$270,519	\$270,519	\$267,415	(\$3,104)	-1%
Full-time Equivalents	3	3	3	3	3		

Budget Comments:

No comments

Insurance

Purpose/Objective:

The Line of Duty Act (LODA) Program is managed by the Virginia Retirement System (VRS) and administered by Virginia’ Department of Accounts (DOA). VRS collects the benefit contributions for the LODA program. DOA is responsible for the administration of the benefits under the program and the payment of claims for death benefits and health insurance reimbursements for eligible state and local government employees, including volunteers, who die or become disabled as the result of the performance of their duties as a public safety officer. VACORP provides coverage and risk management expertise to local government entities throughout Virginia. By pooling risks, members benefit from comprehensive coverage, cost savings, and price stability. VACORP is governed by a Supervisory Board that is comprised of pool members that have a common interest. VACORP is the County’s insurance carrier for property, liability, and automobile.

Budget Summary:

Insurance	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Line of Duty	\$74,772	\$78,345	\$78,345	\$78,345	\$82,262	\$3,917	5%
Vehicle	\$57,896	\$53,203	\$70,000	\$70,000	\$60,700	(\$9,300)	-13%
Surety Bond	\$250	\$250	\$250	\$250	\$300	\$50	20%
Volunteer Accident	\$4,550	\$4,500	\$4,550	\$4,550	\$4,778	\$228	5%
General Liability	\$26,908	\$26,850	\$27,000	\$27,000	\$30,000	\$3,000	11%
Property	\$41,008	\$44,868	\$60,000	\$60,000	\$65,000	\$5,000	8%
Total	\$205,384	\$208,016	\$240,145	\$240,145	\$243,040	\$2,895	1%

Budget Comments:

Proposed amounts based on quotes provided from our insurance carriers-Virginia Municipal League (VML) and VaCorp. Vehicle insurance is down due to the aging of vehicles.

Information Technology

Purpose/Objective:

The Gloucester County Department of Information Technology (IT) and Geographic Information Systems (GIS) 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 and GIS works to improve County technology through commitment to best practices based upon total cost of ownership and return on investment analyses. The Department is replacing or upgrading numerous major County systems over the next three years. The Department will focus on several key areas in the upcoming fiscal year: facilitating better broadband access to citizens and businesses; departmental file share migration to Microsoft Office 365 (O365) SharePoint; implement departmental collaboration sites through (O365); establish a GIS advisory committee to steer new ArcGIS projects with input from departmental stake holders, citizens, businesses and the Virginia Institute of Marine Science (VIMS); and work with the Department of Economic Development and Parks, Recreation, and Tourism to seek professional development services to migrate the current County website into a next generation communication presence focused in three distinct areas each with their own mission and goals; Economic Development, Tourism, and core County business functions. GIS is presented as a separate budget unit.

Major Programs:

- *Provides computer, server, and network design, engineering, maintenance, repair and support services
- *Provides technology customer support for Tier 1 and 2 issues to include network account management, PC software and hardware support, and voicemail account support
- *Analyzes, develops, tests, integrates, manages, and supports mission critical business systems and applications
- *Supports and governs the County mission to provide timely communication to staff and citizens by utilizing current communication methods used in today’s mobile and desktop environment
- *Provide interagency support, such as Social Services, court units, Pretrial and Probation, and the Health Department

Performance Measures:

- *Network Availability
- *Disaster Recovery
- *Tickets Completed
- *Ticket Resolution Time (48 hours)
- *Customer Satisfaction
- *Website Hits
- *Granicus Hits

Budget Summary:

Information Technology	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$604,828	\$579,603	\$614,828	\$614,828	\$667,016	\$52,188	8%
Operating	\$483,536	\$501,561	\$600,169	\$600,169	\$598,869	(\$1,300)	0%
Capital Outlay	\$185,152	\$179,411	\$141,200	\$141,200	\$0	(\$141,200)	-100%
Total	\$1,273,516	\$1,260,575	\$1,356,197	\$1,356,197	\$1,265,885	(\$90,312)	-7%
Full -time Equivalents	8	8	8	9	9		

Budget Comments:

Personnel increase due to increase in number of full time equivalents by one to primarily enhance support to the Sheriff’s Office.

Once the Board of Supervisors approve a funding level for Facilities Maintenance, Repair, and Replacement, the County Administrator and his Budget Leadership Team will allocate funding to the Capital Outlay expenditure line item based on priority needs.

Geographic Information Systems

Purpose/Objective:

The Gloucester County Department of Geographic Information System (GIS) acts as the manager and custodian of County spatial data and supporting system infrastructure, software licensing, data management, support services, training, standards, etc. The department 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.

Major Programs:

- *Responsible for addressing of all structures and parcels in Gloucester County and maintaining addressing database to ensure proper distribution of address numbers in accordance with GIS policy
- *Provide professional services for creating parcels by metes and bounds to fully digitize the entire county map.
- *Create custom maps for internal departments as well as external agencies and citizens
- *Promote and support the use of GIS applications and services to enhance County business processes and land based needs

Performance Measures:

- *Tickets Completed
- *Ticket Resolution Time (2 weeks)
- *Customer Satisfaction
- *ArcGIS Server Availability
- *GIS Web Hits

Budget Summary:

Geographic Information System	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$211,832	\$159,430	\$161,534	\$161,534	\$160,672	(\$862)	-1%
Operating	\$232,755	\$161,140	\$79,485	\$79,485	\$73,888	(\$5,597)	19%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$444,587	\$320,570	\$241,019	\$241,019	\$234,560	(\$6,459)	6%
Full-time Equivalents	3.5	3.5	2.5	2.5	2.5		

Budget Comments:

No comments.

Housing Program

Purpose/Objective:

Bay Aging’s mission is to deliver the programs and services people of all ages need to live independently in their communities for as long as possible. The Housing Choice Voucher Program (HCVP (section 8)) is a major program for assisting very low-income families, the elderly and the disabled to afford decent, safe and sanitary housing in the private market. Eligibility is determined by the total annual gross income and family size. As with all Bay Aging services, referrals are made for clients who have other needs (i.e. transportation, home delivered meals) to live a better, healthier life. Bay Aging initiatives directly support Gloucester County’s vision through the HCVP housing program along with supportive services which encourage independent living, provides housing for low-income families, and ensures decent and safe housing stock for families while ensuring Gloucester County leaders that the housing stock will be well maintained.

Major Programs:

- *Provide housing quality standards inspection of all participating homes annually
- *Obtain documented verification annually of all clients’ personal finances to confirm qualifications
- *Confirm appropriate landlord participation and compliance
- *Communicate with VHDA to ensure landlords receive monthly rent and clients remain qualified

Budget Summary:

Housing Program	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Rental Assistance	\$23,491	\$23,991	\$23,491	\$23,491	\$23,491	\$0	0%
Total	\$23,491	\$23,991	\$23,491	\$23,491	\$23,491	\$0	0%

Budget Comments:

No comments.

Registrar

Purpose/Objective:

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.

Major Programs:

- *Federal Voting Assistance Program provides voting assistance to service members, their families & overseas citizens
- *Help America Vote Act establishes minimum election administration standards, including voting machines, etc
- *Legislative Information System to monitor, participate and implement any changes that affect our office
- *Elect Voter Registration List Maintenance ensures accuracy of voting list
- *Voter Registrar's Association of Virginia keeps registrar's updated, trained and offers support
- *Virginia Registered Election Official; professional curriculum of courses that cover Virginia law & practices
- *Developing Online services; for Voters, Election Officers and Candidate's

Performance Measures:

- *Obtain New Voting Machines before Old Voting Machines are De-Certified
- *Obtain new larger touchscreen equipment for the voter check-in process
- *Obtain new electronic pollbook software program

Budget Summary:

Registrar	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$171,889	\$150,794	\$167,607	\$167,607	\$169,151	\$1,544	1%
Operating	\$42,500	\$20,217	\$44,400	\$44,400	\$58,950	\$14,550	33%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$214,389	\$171,011	\$212,007	\$212,007	\$228,101	\$16,094	8%
Full -time Equivalents	2.5	2.5	2.5	2.5	2.5		

Budget Comments:

Increase relates to materials and supplies for the Presidential Election occurring in FY2017.

Judicial Administration Summary

Budget Unit	FY2017 Proposed Budget
Circuit Court Judge	\$ 71,549
General District Court	\$ 12,550
Commissioner of Accounts	\$ 600
Magistrate's Office	\$ 1,000
Juvenile and Domestic Relations District Court	\$ 15,050
9 th District Court Services Unit	\$ 287,390
Colonial Group Home Commission	\$ 214,158
Clerk of Circuit Court	\$ 469,435
Commonwealth Attorney's Office	\$ 664,525
Victim Witness	\$ 75,972
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Total	\$ 1,812,229

Circuit Court Judge

Purpose/Objective:

The Circuit Court is the only trial court of general jurisdiction in Virginia, having control over the appeals from administrative agencies, the General District Court, or Juvenile and Domestic Relations District Court. The Circuit Court has exclusive jurisdiction on all monetary claims over \$25,000. Civil cases of a domestic relations nature, including divorce and annulment matters. Matters involving child support, custody, and visitation may or may not originate in the circuit court, depending on various factors. Criminal cases, which include all felonies or offenses that may be punished by serving time in the state penitentiary system; misdemeanor charges that are initiated by grand jury indictment or appealed from the General District or Juvenile Domestic Relations District Courts; and transfer or certification of felony offenses committed by a juvenile. The Circuit Court also handles any matter in which jurisdiction is not defined in the Code of Virginia.

Budget Summary:

Circuit Court Judge	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$70,586	\$61,220	\$71,238	\$71,238	\$65,109	(\$6,129)	-9%
Operating	\$15,588	\$17,899	\$5,940	\$5,940	\$6,440	\$500	8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$86,174	\$79,119	\$77,178	\$77,178	\$71,549	(\$5,629)	-7%
Full -time Equivalents	1	1	1	1	1		

Budget Comments:

No comments.

General District Court

Purpose/Objective:

The general district court decides civil suits involving amounts of money up to \$25,000. The general district court decides cases in which a person is charged with a misdemeanor. The general district court holds preliminary hearings in felony cases. The general district court hears cases in which a person is charged with a traffic offense.

Budget Summary:

General District Court	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operating	\$21,350	\$14,073	\$15,050	\$15,050	\$12,550	(\$2,500)	-17%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$21,350	\$14,073	\$15,050	\$15,050	\$12,550	(\$2,500)	-17%

Budget Comments:

No comments.

Commissioner of Accounts

Purpose/Objective:

The Commissioner of Accounts is appointed by Gloucester County Circuit Court to oversee the handling of the estates of decedents, minor and incapacitated adults and to approve final accountings of foreclosure sales.

Budget Summary:

Commissioner of Accounts	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operating	\$600	\$599	\$600	\$600	\$600	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$600	\$599	\$600	\$600	\$600	\$0	0%

Budget Comments:

No comments.

Magistrate’s Office

Purpose/Objective:

The Magistrate’s Office writes summons, warrants, search warrants, emergency protective orders, emergency custody orders, temporary detention orders, etc. The Magistrate’s Office is the first to see a person after an officer makes an arrest to write warrants and then determine bail or jail. The office also sees Conservation Police Officers, Game Wardens, Forest Rangers, State Police, County Officials such as Codes and Compliance and School Truancy Officers, local and state probation officers, etc. and the general public.

Budget Summary:

Magistrate's Office	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operating	\$1,000	\$736	\$1,000	\$1,000	\$1,000	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$1,000	\$736	\$1,000	\$1,000	\$1,000	\$0	0%

Budget Comments:

No comments.

Juvenile and Domestic Relations District Court

Purpose/Objective:

The Juvenile and Domestic Relations District Court Clerk’s office is a multi-jurisdictional office as we serve the citizens of Gloucester, Mathews and Middlesex counties on a daily basis as all records are maintained here in Gloucester. We hold court in this county four (4) days per week and travel the fifth day to Mathews or Middlesex. Due to staffing constraints, the clerk’s offices for Mathews and Middlesex counties are staffed only on those days we hold court in that jurisdiction.

Budget Summary:

J&D Relations District Court	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operating	\$17,074	\$18,471	\$18,350	\$18,350	\$15,050	(\$3,300)	-18%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$17,074	\$18,471	\$18,350	\$18,350	\$15,050	(\$3,300)	-18%

Budget Comments:

No comments.

9th District Court Services Unit

Purpose/Objective:

The mission of the Virginia Department of Juvenile Justice-9th District Court Services Unit is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement, and other agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens. In addition, all matters which have to be tried in the Juvenile and Domestic Relations Court have to be screened and processed by the 9th District Court Services Unit. The 9th District Court Services Unit falls under the State Department of Juvenile Justice. A new Strategic Plan was recently developed. The new Strategic Plan lays out a vision for moving forward by redefining and improving outcomes. Our Vision Statement is “Successful youth, strong families, and safe communities” which expresses what our agency hopes to accomplish. There are five goals in the Plan which are outlined under Performance Measures. The 9th District Court Services Unit is mandated by the State Code of Virginia and the Virginia Department of Juvenile Justice’s Strategic Plan to provide comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement, and other agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens.

Major Programs:

- *Investigations and Reports-includes providing social histories of the youth before the court to develop appropriate services for the juvenile and the family. Other reports and investigations include case summaries to the Family Assessment and Planning Teams, commitment packets for the Reception and Diagnostic Center, transfer reports, parole transition reports, ongoing case documentation, and transitional services referral packets.
- *Domestic Relations-includes handling delinquency and Child in Need of Service/Supervision complaints; services for domestic relations complaints such as abuse and neglect, visitation rights, paternity, and emancipation.
- *Probation-Virginia juvenile probation strives to achieve a "balanced approach" which focuses on the principles of community protection (public safety), accountability, and competency development.
- *Parole Services-to assist in the transition back to the community. Parole officers are assigned to offenders to provide case management services, broker appropriate transitional services, and monitor the offender's adjustment to the communities. Juveniles may receive family and individual counseling, referral to other community services, vocational services, or specialized educational services.

Performance Measures:

- *Reducing recidivism
- *Improving educational and employment outcomes for youth
- *Increasing the successful diversion from court involvement of appropriate youth
- *Improving our relationship with partner agencies
- *Service providers and the youth and families we serve
- *Attracting and retaining a highly skilled workforce

Budget Summary:

Court Services Unit	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operating	\$253,340	\$247,249	\$302,460	\$302,460	\$287,390	(\$15,070)	-5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$253,340	\$247,249	\$302,460	\$302,460	\$287,390	(\$15,070)	-5%

Budget Comments:

Reduction in detention costs for confined juveniles.

Colonial Group Home Commission

Purpose/Objective:

York, Gloucester, and James City Counties, and the City of Williamsburg collectively fund a variety of juvenile justice alternative, community-based programs through membership in the Colonial Group Home Commission. The Colonial Group Home Commission is a corporate public body organized pursuant to a 1985 contractual agreement between the member localities. However, this regional collaboration has been in place since 1973. The 1985 agreement also designates the County of York, as the managing jurisdiction. Commission programs and services are delivered by staff of the Juvenile Services Division of York County Community Services Department. The mission of the Division of Juvenile Services is to enhance public safety through a balanced approach of comprehensive, community-based programs and services focused on preventing and reducing delinquency in at-risk and underserved youth. It is through collaboration with families, schools, law enforcement, judicial officials and other community agencies that we can capitalize on opportunities for at-risk youth to become responsible and productive citizens. Youth are referred by the 9th District Juvenile and Domestic Relations Court. This regional collaboration has provided important services for troubled, at-risk delinquent and under-served youth of the 9th Judicial District for almost four decades. The Commonwealth, through the Virginia Department of Juvenile Justice (DJJ) has been an active fiscal partner in these activities from the onset.

Major Programs:

- *Psychological and Substance Abuse Services
- *Community Supervision, Electronic Monitoring, Intensive Supervision, Project Insight
- *Crossroads Community Youth Home

Budget Summary:

Colonial Group Home Commission	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operating	\$225,372	\$212,749	\$205,225	\$205,225	\$214,158	\$8,933	4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$225,372	\$212,749	\$205,225	\$205,225	\$214,158	\$8,933	4%

Budget Comments:

Increase related to increases in compensation related to added responsibilities and personnel benefits.

Clerk of Circuit Court

Purpose/Objective:

The mission of the Clerk of the Circuit Court Office is to maintain all court records, documents and evidence in its control in a timely and cost-effective manner while providing outstanding service with courtesy, efficiency and impartiality to the citizens and businesses of Gloucester County and the participants of the judicial community. As a Virginia court, we will be responsive to the changing needs of the community – in the development and operation of the law, in the functions of the judicial process, and in the delivery of public services. The Clerk of the Circuit Court is a constitutional officer elected by the citizens of the locality to serve an eight-year term. The Clerk handles administrative matters for the court and maintains its records. The Clerk also has authority to probate wills, grant administration of estates and appoint guardians. The Clerk maintains Land records and issues marriage licenses. Deeds, deeds of trust, and other related documents are recorded in the Clerk’s office.

Budget Summary:

Clerk of Circuit Court	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$425,353	\$422,473	\$431,253	\$431,253	\$430,835	(\$418)	0%
Operating	\$22,500	\$12,651	\$20,000	\$20,000	\$38,600	\$18,600	93%
Capital Outlay	\$0	\$16,700	\$0	\$0	\$0	\$0	0%
Total	\$447,853	\$451,825	\$451,253	\$451,253	\$469,435	\$18,182	4%
Full -time Equivalents	7	7	7	7	7		

Budget Comments:

Increase relates to a reclassification from Capital Outlay to Operating of an annual maintenance contract for the internet services, Virginia Information Technology Agency (VITA), and Records Management System (RMS). Reimbursed by the State each year as Revenue from the Commonwealth.

Commonwealth Attorney's Office

Purpose/Objective:

The Commonwealth's Attorney (CA) is a County-wide elected law enforcement official whose office is created by the Constitution of Virginia and is independent in duties from both the County and the Commonwealth. The Office is funded by a combination of state funding, locality funding, grants and Federal and State shared asset forfeiture funds. The Office of the CA is responsible for the prosecution of felony matters and has the responsibility of approximately 400 other duties enumerated in the Code of Virginia. The office is committed to serving Gloucester by meeting these responsibilities while executing the mission of the office. The mission is to seek justice for our community by giving victims a voice, holding offenders accountable, and preserving the integrity of the criminal justice system. The internal reallocation and better use of resources has been a constant goal. The unfunded mandates change from year to year, but have grown in scale recently. Future concerns include what continues to come with the changes in technology both with the gathering and storage of evidence as it relates to prosecution, the training necessary for the utilization of this type of evidence and the manpower necessary to honor the obligations of the Rules of the Supreme Court. At the CA's discretion, the office also provides legal training and advice to local officials, law enforcement and other public safety agencies when requested. The CA's office also provides most of the day-to-day operating expenses of the Victim / Witness Program which is presented as a separate budget unit.

Major Programs:

- * Prosecute criminal cases vigorously and efficiently to protect the citizens of Gloucester County
- * Ensure that all crime victims are treated with sensitivity and professionalism
- * Maintain a high degree of professional competence, training and mission dedication
- * Continually promote enhanced law enforcement by partnering with policing agencies
- * Continue the office's ability to respond quickly to law enforcement, including after hours and weekend contacts
- * Bring new and innovative procedures, policies, training and techniques to case investigations which increase the likelihood of constitutionally correct apprehension, prosecution, and conviction of criminal suspects.
- * Seek appropriate punishment to deter criminal activity
- * Participate with departments, schools, citizens groups, etc to conduct education related to public safety and courts
- * Aggressively prosecute crimes victimizing children, including internet predators and cases involving sexual assault

Performance Measures:

- *Number of cases prosecuted as mandated by the Code of Virginia
- *Number of cases prosecuted, hearings held etc. beyond that which is mandated by the Code of Virginia
- *Number of cases prosecuted, hearings held etc. that specifically related to violence against women.

Budget Summary:

Commonwealth Attorney's Office	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$620,438	\$597,950	\$619,853	\$619,853	\$637,675	\$17,822	3%
Operating	\$79,270	\$20,416	\$85,467	\$85,467	\$26,850	(\$58,617)	-69%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$699,708	\$618,366	\$705,320	\$705,320	\$664,525	(\$40,795)	-6%
Full -time Equivalents	7.5	7.5	7.5	7.5	7.5		

Budget Comments:

Increase in personnel due to compensation increase for State funded position from the Comp Board, a promotion, and salary adjustments for additional job responsibilities.

Decrease in operating relates to the spend-down of the Asset Forfeiture funds in FY2016.

Victim Witness

Purpose/Objective:

The Victim/Witness Assistance Program is the part of the Office of the Commonwealth’s Attorney that honors our mandated responsibilities under the Code of Virginia’s Crime Victim and Witness Rights Act. The mission is to ensure that victims and witnesses of crime are informed of their rights; are treated with dignity, respect, and sensitivity and that their privacy is protected where the law allows; receive authorized services; have the opportunity to make the courts aware of the full impact of the crime; and have the opportunity to be heard at critical stages of the criminal justice process. The program is a significant benefit to the community, the Office of the Commonwealth’s Attorney and the Gloucester Sheriff’s Office. This program operates almost entirely from two separate grants and therefore is an inexpensive way to meet the mandates of the Virginia Crime Victim and Witness Rights Act.

Major Programs:

- * Respond to the emotional and physical needs of crime victims
- * Assist crime victims in stabilizing their lives and participating in the court process
- * Inform victims and witnesses of their rights under Virginia’s Crime Victim and Witness Rights Act
- * Provide victims and witnesses with information and referrals for services in the community
- * Coordinate efforts among law enforcement, prosecutors, victim assistance programs and victim advocacy groups within the jurisdiction to better meet the needs of victims
- * Assist victims and witnesses involved in the criminal justice process by better educating them about court processes and available services as well as keeping them up to date and informed on the status of individual cases
- * Promote accountability, innovation and excellence in providing services

Performance Measures:

- *Number of victims and witnesses served
- *Numbers of victims served that specifically related to violence against women
- *Participation in outreach efforts

Budget Summary:

Victim Witness	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$74,436	\$75,412	\$74,022	\$74,022	\$73,688	(\$334)	0%
Operating	\$5,311	\$1,845	\$2,284	\$2,284	\$2,284	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$79,747	\$77,257	\$76,306	\$76,306	\$75,972	(\$334)	0%
Full -time Equivalents	1.5	1.5	1.5	1.5	1.5		

Budget Comments:

No comments.

Public Safety Summary

Budget Unit	FY2017 Proposed Budget
Sheriff's Office	\$ 5,006,920
Jail	\$ 3,011,078
Probation and Pretrial	\$ 428,187
Animal Control	\$ 435,970
Volunteer Fire & Rescue	\$ 2,207,494
Medical Exam	\$ 300
State Forest Service	\$ 7,500
Environmental Programs	\$ 331,183
Building Inspections	\$ 487,380
Emergency Management	\$ 248,742
Radio Operations and Maintenance	\$ 565,149
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Total	\$ 12,729,903

Sheriff's Office

Purpose/Objective:

The Gloucester County Sheriff's Office provides all law enforcement, correction, and civil process services and is dedicated to ensuring public safety for all citizens and visitors, as well as the protection of all property in Gloucester County, Virginia-comprised of 218 square miles of land, 70 square miles of water, and home to over 30,000 residents. The Gloucester County Sheriff's Office is led by Sheriff Darrell W. Warren Jr. and is comprised of 83 full-time sworn officers, eleven full-time civilian dispatchers, six civilian support staff, seven sworn auxiliary deputies, three part-



time sworn deputies, and two medical staff members. Patrol offers direct law enforcement coverage twenty four-hours a day, three hundred and sixty five days a year for all of Gloucester County. The Gloucester County Sheriff's Office also provides the

Emergency -911 call center for the county. Responsibilities include assisting callers from general information requests to emergency situations. Each dispatcher is trained to handle crisis events such as natural disasters and certified as Emergency Medical Dispatchers (EMD). Last year the communications center handled slightly over one hundred thousand phone calls. The Sheriff's Office is one of ten regional agencies permitted to host in-house state sanctioned training. Our staff continues to offer community training at no cost to the community. The Sheriff's Office maintains a dedicated training staff to insure its citizens that all divisional staff are highly experienced, trained, and certified by various state and industry standard evaluation commissions. The Sheriff's Office is fully accredited by the Virginia Law Enforcement Professional Standards Commission and is also approved to operate a fully functional correctional facility or jail as approved by the Virginia Department of Corrections. The Jail is presented as a separate budget unit.

Major Programs:

- *Law Enforcement – provides Uniform Patrol, School Resource Officers, D.A.R.E., Criminal Investigations and a Narcotics Unit/Membership with Tri-Rivers Drug Task Force
- *Law Enforcement - provides specialized units such as a Tactical Unit, Bicycle Patrol Unit, Color Guard Unit, Forensics Unit, Traffic Safety Unit, and a Crime Prevention Specialist
- *The Satellite Academy - in-service training tailored to our policies and community needs offering full certification courses from basic law enforcement academies to advanced training such as Field Training Officers School (FTO) and state certified instructors' courses such as Firearms and Radar Instructors
- *Community training in internet safety for teens and parents, work place violence awareness, and self-defense classes for women
- *Gun handling safety courses for residents who wish to secure a concealed weapons permit
- *Aggressive investigations and arrest of narcotics dealers and continued community outreach programs to suppress our children's interest in this type of activity



Performance Measures:

- *Uniform Crime Reporting-Crime Rate in Gloucester
- *Perform annual citizen survey to maintain strong relationship with our residents and business owners
- *Annual Jail Audit
- *Meet all Accreditation standards from the Virginia Professional Law Enforcement Standards Commission

Budget Summary:

Sheriff's Office	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$4,360,575	\$4,334,762	\$4,314,372	\$4,314,372	\$4,363,340	\$48,968	1%
Operating	\$742,625	\$566,385	\$631,457	\$631,457	\$643,580	\$12,123	2%
Capital Outlay	\$35,500	\$47,724	\$179,500	\$179,500	\$0	(\$179,500)	0%
Total	\$5,138,700	\$4,948,871	\$5,125,329	\$5,125,329	\$5,006,920	(\$118,409)	-2%
Full -time Equivalents	64	64	64	64	64		

Budget Comments:

Personnel increases are related to career progressions as certifications and/or training levels are completed.

Increase in police academy dues and uniform replacements account for the operating increase.

Once the Board of Supervisors approve a funding level for Facilities Maintenance, Repair, and Replacement, the County Administrator and his Budget Leadership Team will allocate funding to the Capital Outlay expenditure line item based on priority needs.



Jail

Purpose/Objective:

The Sheriff's Office is approved to operate a fully functional correctional facility as approved by the Virginia Department of Corrections. The Sheriff is responsible for managing and providing correctional services for state and local inmates. The Sheriff's Office carries an average daily population of about 125 inmates, where approximately 75 of these inmates are housed in the Middle Peninsula Regional Security Center. Although these inmates are housed off site, the Sheriff's Office is still responsible for any medical and transportation costs associated with these offenders. Correctional deputies book into the facility approximately one thousand two hundred inmates a year. The booking process is the jail's classification system of the individual arrested and detained. This does not include persons brought into jail and immediately released on bond. The transportation section of corrections is responsible for the daily shuttling of inmates between courts within and outside of our jurisdiction. The medical staff is comprised of two state certified nurses who are responsible for the daily evaluation of minor illnesses, injury reports, and wellness checks. They also log and maintain the records for all medications ordered and dispensed daily. The medical staff reduces the need to keep a doctor on staff or transport each medical report to the hospital resulting in a savings of thousands each year in related security and healthcare costs.

Budget Summary:

Jail	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$2,281,497	\$2,227,103	\$2,236,094	\$2,236,094	\$2,152,954	(\$83,140)	-4%
Operating	\$970,824	\$801,277	\$869,899	\$858,124	\$858,124	(\$11,775)	-1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$3,252,321	\$3,028,380	\$3,105,993	\$3,094,218	\$3,011,078	(\$94,915)	-3%
Full-time Equivalents	37.5	37.5	36.5	36.5	34.5		

Budget Comments:

Due to the Middle Peninsula Regional Security Center contract for inmate housing as outlined above, two additional corrections officer positions, which were vacant, are to remain open and unfunded.

Also, some operating savings in other areas were gained with the contract.

Once the Board of Supervisors approve a funding level for Facilities Maintenance, Repair, and Replacement, the County Administrator and his Budget Leadership Team will allocate funding to the Capital Outlay expenditure line item based on priority needs.

Probation and Pretrial

Purpose/Objective:

The goals and objectives for Probation and Pretrial are to protect the community by providing effective supervision to probationers and defendants; provide alternatives to incarceration to local responsible probationers and defendants awaiting trial; provide pretrial services to ensure accurate information is received by the court systems so informed decisions can be made about pretrial release and supervision; and provide post-trial services to probationers by offering a variety of resources and services to assist with treatment and other needs. Probation and Pretrial is a multi-jurisdictional agency, which services Essex, Gloucester, King and Queen, King William, Mathews, and Middlesex Counties. The agency is 85% grant funded through the State’s Department of Criminal Justice Services (DCJS). Gloucester County is the fiscal and administrative agent for the grant. The six localities contribute to the shortfall of the budget that the grant does not cover based on utilization with placements from both probation and pretrial.

Major Programs:

- *Provide pre and post-trial counseling and supervision including anger management, domestic violence, etc
- *Conduct the risk assessment tools MOST (Modified Offender Screening Tool) and OST (Offender Screening Tool) used to determine probationer’s risk, needs, and the responsivity
- *Perform Evidence-Based Practices (EBP) and Effective Communications and Motivational Strategies (EC/MS)
- *Perform Case Planning to assist probationers in setting and achieving goals for themselves, in hopes of becoming more productive citizens
- *Conduct investigations and collect background information on all pretrial defendants who have either not been able to post bond or have no bond and are awaiting trial

Performance Measures:

- *Number of placements for probation and pretrial from the courts and magistrates
- *Number of pretrial investigations/ court reports given to the judges to make informed bond decisions
- *Number of treatment referrals and other resources and community service hours performed annually

Budget Summary:

Probation & Pretrial	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$376,056	\$374,927	\$409,585	\$409,585	\$401,159	(\$8,426)	-2%
Operating	\$48,924	\$40,543	\$26,215	\$26,215	\$27,028	\$813	3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$424,980	\$415,470	\$435,800	\$435,800	\$428,187	(\$7,613)	-2%
Full -time Equivalents	7	7	7	7	7		

Budget Comments:

Personnel turnover savings recognized.

Animal Control

Purpose/Objective:

The Animal Control Department ensures life safety and enhance the quality of life of the Gloucester community and visitors by enforcing and educating the community on state and local laws relevant to all animals. Animal Control strives to protect the well-being of all animals, domestic or wild by promoting and encouraging the humane treatment of animals and the prevention of cruelty and harassment. Animal Control issue summons or warrants for violations of State animal control laws and local animal control ordinances and regulations. We also participate in active development of resolutions on local, state and federal level concerning Animal Welfare and Animal Control. We maintain a working partnership relationship with the Gloucester Matthews Humane Society (GMHS) which this budget unit funds their annual contribution.

Major Programs:

- *Manage the County’s Animal Shelter
- *Public safety through enforcement of State & County laws, education of the community, etc.
- *Ensure dog and cat owners have their animals vaccinated against rabies
- *Respond to and investigate complaints regarding cruelty, abandonment, running at large, nuisance, etc.
- *Assist the Sheriff and other law enforcement agencies as requested
- *Implement the County Animal Annex during emergencies
- *Submit an annual report of all animals handled by Animal Control to the State Veterinarian



Performance Measures:

- *Number of Animals Impounded
- *Request for Types of Services / Complaints
- *Percent of Dogs Licensed in the County

Budget Summary:

Animal Control	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$265,116	\$234,362	\$237,011	\$237,011	\$228,071	(\$8,940)	-4%
Operating	\$131,278	\$112,138	\$103,878	\$103,878	\$207,899	\$104,021	100%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$396,394	\$346,500	\$340,889	\$340,889	\$435,970	\$95,081	28%
Full -time Equivalents	5	5	4	4	4		

Budget Comments:

The operating expenditure includes the GMHS contribution increase of \$63K and a contingency for other contract services of approximately \$45K. The contingency is necessary to provide preventative care for dogs to replace volunteer services formerly provided by entities other than GMHS required to reduce the spread of disease within the shelter and facilitate adoptability of animals.

Volunteer Fire & Rescue

Purpose/Objective:

The volunteer fire & rescue squads of Gloucester County protect life, property, and the environment by preventing and suppressing fires, mitigating hazards, providing emergency medical services for the sick and injured, and providing public education. The volunteer fire & rescue squads strives to reduce threats to life, safety, property, and the environment of Gloucester County residents through education, prevention, and effective response to fire, medical, environmental, and other emergencies. Where possible, extend to neighboring communities mutual aid as needed. Fire & Rescue services are divided into two organizational groups: Abingdon Volunteer Fire & Rescue (AVFR) and Gloucester Volunteer Fire & Rescue Squad (GVFRS).

Major Programs:

- *Rescue operations
- *Hazardous material operations and containment
- *Fire Prevention and EMS trainings to schools, churches, social groups, and other community organizations
- *Cardio Pulmonary Resuscitation (CPR) and First Aid classes to the community and to our members
- *Junior Rescue Squad and a Fire Cadet program for community youth to participate in EMS and fire suppression functions
- *Fire Inspections are performed by members with knowledgeable backgrounds

Performance Measures:

- *Reduce risk at the local level through prevention and mitigation.
- *Improve local planning and preparedness.
- *Improve the fire and emergency service capability for response to and recovery from all hazards.
- *Improve the fire and emergency service professional status.
- *Lead fire and emergency services by establishing and sustaining AVFR as a dynamic organization

Budget Summary:

Volunteer Fire & Rescue	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Abingdon	\$911,974	\$911,974	\$918,889	\$918,889	\$962,995	\$44,106	5%
Abingdon Grant	\$75,000	\$77,556	\$75,000	\$75,000	\$75,000	\$0	0%
Gloucester	\$965,550	\$965,550	\$1,015,525	\$1,015,525	\$1,090,694	\$75,169	7%
Gloucester Grant	\$75,000	\$77,556	\$75,000	\$75,000	\$75,000	\$0	0%
Pen EMS Council	\$3,698	\$3,698	\$3,698	\$3,698	\$3,805	\$107	3%
Total	\$2,031,222	\$2,036,334	\$2,088,112	\$2,088,112	\$2,207,494	\$119,382	6%

Budget Comments:

Increases based on statements of need as confirmed through discussions with each Fire Department Chief.

Medical Exam

Purpose/Objective:

A Virginia city or county medical examiner is a physician appointed by law to receive the initial call of death and determine whether that death falls within the jurisdiction of the medical examiner and, in some cases, determine the cause and manner of death of persons who die under specific circumstances spelled out by law.

Budget Summary:

Medical Exam	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Medical Services	\$1,000	\$1,080	\$200	\$200	\$300	\$100	50%
Total	\$1,000	\$1,080	\$200	\$200	\$300	\$100	50%

Budget Comments:

No comments.

State Forest Service

Purpose/Objective:

Per Code of Virginia section § 10.1-1124, counties and certain cities are to pay annual sums for forest protection, etc. The County is responsible for repaying annually any amounts expended in the preceding year by the State Forester for forest protection, forest fire detection, forest fire prevention and forest fire suppression. According to the Code of Virginia, the amounts so repaid shall be credited to the Forestry Operations Fund for forest protection, forest fire detection, forest fire prevention and forest fire suppression in the Commonwealth.

Budget Summary:

State Forest Service	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
State Forest Service	\$7,500	\$7,427	\$7,500	\$7,500	\$7,500	\$0	0%
Total	\$7,500	\$7,427	\$7,500	\$7,500	\$7,500	\$0	0%

Budget Comments:

No comments.

Environmental Programs

Purpose/Objective:

The Department of Environmental Quality (DEQ) has oversight of the environmental/natural resources within the county in cooperation and endorsement of federal, state, and additional local regulations. The Department of Environmental Programs regulatory oversight includes: Chesapeake Bay Act [9VAC25-830]; Dunes and Beaches [§§ 28.2-1400 through 28.2-1420]; Wetlands [§§ 28.2-1300 through 28.2-1320]; Erosion and Sediment Control [9VAC25-840]; Stormwater [9VAC25-870; 9VAC25-880]; and Open Burning [Gloucester Code Chapter 8,



Article V]. Environmental Programs assists the Gloucester County community in navigating the complexity of regulations, managing the permitting process as well as the implicit nature of managing compliance, complaint resolution, and state program audits. The objectives of this office also include providing information to the community concerning property management relative seasonal regulatory restrictions and property 'attributes'- using publicly available resources to identify time of year restrictions [e.g. open burning, construction], soil types, wetland constraints (tidal and non-tidal), etc. Increased office activity in FY17 is anticipated from potential expansion of Walter Reed hospital, expansion of the Fox Mill shopping center, and several shovel-ready subdivisions under consideration by a development community.

Major Programs:

- *Administration of the Chesapeake Bay program which is audited by the state through an extensive 5-year audit and annually required to report application reviews, septic pump-outs, resource inventories, and similar processes
- *The Dunes and Beaches program (related to the Wetlands program) another state-mandated process-advise agents, contractors, and property owners on the process to obtain permits on tidal, dune, or beach-situated parcels
- *Joint Permit Applications, while principally reviewed through this office for shoreline projects, are submitted by property owners seeking to construct piers, boathouses, boatlifts, etc
- *The Erosion and Sediment Control program resulted from county adoption of the state mandate in 1979. Projects identifying disturbance in excess of 2,500 square feet submit a land disturbance application for review and approval. Program administration includes assisting permittees and those impacted by permitted activities
- *Stormwater program reinforces water quality objectives of the CBPA stipulating the use of state-approved stormwater Best Management Practices (BMP). This department assists the development community in meeting the regulatory criteria to include site plan review, BMP materials development, and other permitting materials.
- *Issue open burning permits for qualifying projects, advises seasonal burning restrictions of both the Departments of Forestry and Environmental Quality, and responds to complaints

Performance Measures:

- * Assessment of stormwater permits- tracking of payment of stormwater permit fees in two parts- half at site plan submittal and half at permit issuance
- * Assessment of Inquiries and E-courtesies
- * Assessment of Complaints to compliance

Budget Summary:

Environmental Programs	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$258,463	\$269,431	\$275,959	\$275,959	\$311,419	\$35,460	13%
Operating	\$16,010	\$11,703	\$11,920	\$11,920	\$19,764	\$7,844	66%
Capital Outlay	\$0	\$0	\$23,660	\$23,660	\$0	(\$23,660)	0%
Total	\$274,473	\$281,135	\$311,539	\$311,539	\$331,183	\$19,644	6%
Full -time Equivalents	4	4	4	4	4.5		

Budget Comments:

Personnel increase is a partial funding of a full time resource to be shared and partial funded by the Engineering Department.

Operating increase associated with cost of stormwater permit fees payable to the State. Offset revenue received from the permit fees are recorded under Licenses, Permits, and Fees section.

The Capital Outlay in FY2016 relates to grant funded project not expected to be renewed for FY2017.

Building Inspections

Purpose/Objective:

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 the standards contained within the Virginia Uniform Statewide Building Code (USBC) and the Gloucester County Code. Knowledgeable staff are dedicated to helping 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. Responsibilities include but not limited to; the processing and issuance of various permits such as building, electrical, mechanical, plumbing, fire-suppression, elevator, amusement rides, conducting building and trade plan reviews, inspections, investigate code violation complaints, courtesy inspections. The department provides assistance and information on floodplain related projects; flood zone determinations and information on the various requirements within each of the flood zones; and coordination of the Community Rating System (CRS) program that provides citizens a direct benefit in the reduction of flood insurance premiums.

Major Programs:

- * Administration of the Uniform Statewide Building Code (USBC) and related Gloucester County Code which include but are not limited to provisions relating to the scope, enforcement, fees, permits, inspections and disputes
- * Examining and processing permit application of all building and associated trade applications
- * Coordination with other County, State and Federal agencies with review and processing of permit applications
- * Plan Review and inspection of residential, commercial, industrial buildings and their associated systems, such as the electrical, plumbing, mechanical, fire suppression, elevator, energy conservation and alternate energy systems
- * Issue Permits ensuring all requirements have been satisfied
- * Processing request for modification; reviewing application requests ensuring continued compliance is met
- * Floodplain Determination and Management-providing information on construction and development within the floodplain, to citizens, contractors, surveyors and developers.
- * Community Rating System (CRS) documenting and reporting activities in accordance with the current CRS manual.
- * Program for Public Information (PPI) provides annual outreach/workshops for contractors, real estate agents, with additional outreach to loan officers, attorneys and surveyors planned for 2016.

Performance Measures:

- *Number of days required to provide building and trade plan review approval and or comments
- *Number of days required to issue building permit(s)
- *Number of days in which we are able to respond to the request for inspection.

Budget Summary:

Building Inspections	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$366,340	\$367,791	\$420,669	\$420,669	\$447,529	\$26,860	6%
Operating	\$54,425	\$32,024	\$42,875	\$42,875	\$39,851	(\$3,024)	-7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$420,765	\$399,815	\$463,544	\$463,544	\$487,380	\$23,836	5%
Full -time Equivalents	7	7	7	8	8		

Budget Comments:

Personnel is a net increase from approval of a new full time position added January 2016 with the elimination of all part time wage funding.

Emergency Management

Purpose/Objective:

Emergency Management is charged with creating the framework within which communities reduce vulnerability to hazards and cope with disasters to protect the community from the consequences of disasters, wars, and acts of terrorism. The department is responsible for emergency planning, preparedness, mitigation, response and recovery efforts. Emergency Management seeks to promote safer, less vulnerable community with the capacity to cope with “All-Hazards” and disasters by embracing the “Whole Community” approach. Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

Major Programs:

- *Develop course of action to mitigate the damage of potential events that could endanger ability to function
- *Preparedness focuses on preparing equipment and procedures for use when a disaster occurs including the construction of shelters, implementation of an emergency communication system, installation of warning devices, creation of back-up life-line services (e.g., power, water, sewage), and rehearsing evacuation plans
- *Mitigation includes an assessment of possible risks to personal/family health and to personal property and can involve structural and non-structural measures
- *Coordination of response which focuses on search and rescue but in all cases the focus will quickly turn to fulfilling the basic humanitarian needs of the affected population
- *Recovery phase starts after the immediate threat to human life has subsided
- *Citizen Corps Programs - through education, training, and volunteer service to make communities safer, stronger, and better prepared to respond to the threats of terrorism, crime, public health issues, and disasters of all kind

Performance Measures:

- *The Virginia Department of Emergency Management's (VDEM) Local Assessment Capability Report (LCAR) submitted annually.
- *Public Outreach through participation and registration
- *Number of active volunteers and events, citizens' involvement in preparedness events

Budget Summary:

Emergency Management	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$139,318	\$140,223	\$139,679	\$139,679	\$182,928	\$43,249	31%
Operating	\$63,738	\$49,635	\$53,688	\$53,688	\$65,814	\$12,126	23%
Capital Outlay	\$145,000	\$58,500	\$86,500	\$86,500	\$0	(\$86,500)	-100%
Total	\$348,056	\$248,357	\$279,867	\$279,867	\$248,742	(\$31,125)	-11%
Full-time Equivalents	2	2	2	2	3		

Budget Comments:

Personnel increase is a re-allocation of resource from the Real Estate Assessment Department adding an Administrative Assistant to assist with the needs and projects identified by the department.

Operating increase due to previously un-funded WEB-EOC software, upgrade support, and maintenance. Increase also includes partial reinstatement of funding for volunteer program.

The Capital Outlay in FY2015 with the unspent re-appropriated in FY2016 relates to two grants awarded to the Emergency Management Department. The grants expire in April 2016 and is not renewable.

Radio Operations and Maintenance

Purpose/Objective:

Gloucester County entered into a Memorandum of Understanding (MOU) for the operations, oversight, and management of the joint public safety/public service radio communication system with the counties of York and James City. This is a regional cooperative in order to support the mission-critical needs of the individual and collective public safety and public service personnel, and citizens’ property and business interests. The “backbone” components of the system, which includes communications towers, repeaters, communication infrastructure, antennas, system controllers, microwave equipment, equipment shelters, and system frequencies are shared and jointly operated by the members to ensure adequate system operations. The Department of Engineering manages this program.

Budget Summary:

Radio Operations and Maintenance	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operating	\$557,957	\$532,401	\$571,128	\$571,128	\$565,149	(\$5,979)	-1%
Capital Outlay	\$15,000	\$14,866	\$5,000	\$5,000	\$0	(\$5,000)	-100%
Total	\$572,957	\$547,267	\$576,128	\$576,128	\$565,149	(\$10,979)	-2%

Budget Comments:

No comments.

Public Works Summary

Budget Unit	FY2017 Proposed Budget
Engineering	\$ 276,311
Refuse Landfill	\$ 9,100
Buildings and Grounds	\$ 1,865,581
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Total	\$ 2,150,992

Engineering

Purpose/Objective:

The mission of the Engineering Department is to provide professional engineering services and technical support to County Departments. Engineering staff are 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 (MPLRF), performs post-closure care of the County's closed landfill, and performs disaster solid waste management planning. Staff manages the various contracts for the Emergency Radio System. Staff performs public water supply sampling at the County's parks in accordance with State Health Department Regulations. Engineering staff is assuming responsibility for transportation planning and programs as shown in the Action Plan for the Board's 3-Year Priorities under Infrastructure Priority #5. The Radio Operations and Maintenance and the Refuse Landfill are presented as separate budget units.

Major Programs:

- *Management of County Capital Construction projects
- *Management of contract with Waste Management Disposal, Inc, (WMD) for the operation of Middle Peninsula Landfill and Recycling Facility
- *Solid Waste Management to ensure that solid waste disposal is in accordance with state regulations and that the County's required Solid Waste Management Plan is up-to-date and state approved
- *Develop disposal plans of large quantities of disaster debris following natural disasters such as hurricanes by ensuring contracts are in place and the Disaster Solid Waste plan is up-to-date
- *Management of contracts for Emergency Radio System
- *Provides technical and administrative support to the Go Green Gloucester Advisory Committee.
- *Provides oversight and construction management for the Hazard Mitigation Management Team.

Performance Measures:

- *% Capital Projects on budget on time
- *Inspection and Monitoring of Closed Landfill
- *Number of inspections at the Middle Peninsula Landfill and Recycling Facility (MPLRF)

Budget Summary:

Engineering	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$322,069	\$314,403	\$316,916	\$316,916	\$269,287	(\$47,629)	-15%
Operating	\$7,628	\$4,849	\$6,993	\$6,993	\$7,024	\$31	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$329,697	\$319,253	\$323,909	\$323,909	\$276,311	(\$47,598)	-15%
Full-time Equivalents	4	4	4	4	3.5		

Budget Comments:

Personnel is a result of an elimination of a vacant full time engineering position with partial funding of a shared full time resource with the Environmental Programs Department.

Refuse Landfill

Purpose/Objective:

To provide post closure care and maintenance at the County's closed landfill.

Budget Summary:

Refuse Landfill	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Closure Plan	\$9,000	\$7,444	\$9,100	\$9,100	\$9,100	\$0	0%
Total	\$9,000	\$7,444	\$9,100	\$9,100	\$9,100	\$0	0%

Budget Comments:

No comments.

Buildings and Grounds

Purpose/Objective:

The Buildings and Grounds (B&G) Department is responsible for maintenance, general repair, grounds keeping, and custodial care of County properties. We also provide maintenance and inspection services on County vehicles and equipment. The B&G staff is skilled in automotive & equipment repair, carpentry, landscaping, HVAC, masonry, mosquito control, painting, plumbing, and sign making. B&G performs interior building renovations and completes small construction projects. We also maintain the blue and green road name signs throughout the County. Generally, B&G provides services to internal customers from other county departments providing a productive work environment in support of their missions and programs. B&G is also responsible for communication and interaction with management companies for leased space to coordinate maintenance required by the lease agreements. As previously indicated, B&G furnishes seasonal mosquito control in Mosquito Control Districts. Mosquito Control is presented as a separate budget unit.

Major Programs:

- * Preventative and reactive maintenance and inspections of county vehicles and equipment
- * Preventative and reactive maintenance and inspection of county structures-236K sf under roof
- * Custodial care for county buildings-168K sf of custodial care
- * Grounds keeping services for the county properties including Main Street enhancements (non-park)
- * Sign making and repairing of signs throughout the county
- * Management of the county's gasoline and diesel fuel station including managing chargeback service
- * Interior renovations to county buildings (both in house and managing subcontractors)
- * Workplace safety training and maintenance of asbestos and lead reports for county buildings
- * Snow removal and de-icing of county facilities
- * Monthly inspections to improve ground aesthetics
- * Conducting weekly building inspections to help prioritize repairs and improvements to County structures
- * Serves as emergency management staff for the Gloucester County Emergency Operations Plan
- * Overall management of the Mosquito Control Program

Performance Measures:

- *Percentage of high priority maintenance work requests completed within 48 hours.
- *Record percentage of planned maintenance versus reactive maintenance (ratio)
- *Record hours spent at other County sites and transit times

Budget Summary:

Building and Grounds	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$1,263,608	\$1,215,668	\$1,265,692	\$1,265,692	\$1,232,581	(\$33,111)	-3%
Operating	\$646,325	\$614,463	\$623,675	\$623,675	\$633,000	\$9,325	1%
Capital Outlay	\$0	\$0	\$54,147	\$54,147	\$0	(\$54,147)	-100%
Total	\$1,909,933	\$1,830,131	\$1,943,514	\$1,943,514	\$1,865,581	(\$77,933)	-4%
Full -time Equivalents	28	28	28	28	27		

Budget Comments:

Personnel reduction includes elimination of a vacant full time custodian position.

Once the Board of Supervisors approve a funding level for Facilities Maintenance, Repair, and Replacement, the County Administrator and his Budget Leadership Team will allocate funding to the Capital Outlay expenditure line item based on priority needs.

Health and Welfare Summary

Budget Unit	FY2017 Proposed Budget
Health Department	\$ 580,291
Mental Health	\$ 117,259
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Total	\$ 697,550

Health Department

Purpose/Objective:

The mission of the Virginia Department of Health (VDH) is to promote and protect the health of all Virginians. Programs and services are offered in the following areas: Healthy Living; Environmental Health; Drinking Water; Health Equity; Diseases & Conditions; Death Certificates; Emergency Preparedness; Clinical Services; Epidemiology; Women, Infant & Children (WIC); Resource Mothers Program; Healthy Start; lead screening; pre admission nursing home screenings; school programs; Head Start; and other miscellaneous services. VDH's goal is to become "The Healthiest State in The Nation." VDH is developing "Virginia's Plan for Wellbeing", which is a statewide plan to be released in 2016. The opportunity for health begins with our families, neighborhoods, schools and jobs. Virginia's Plan for Well-Being lays out the foundation for giving everyone a chance to live a healthy life. The plan highlights specific goals and strategies on which communities can focus so the state can make measurable health improvement by 2020. The State of Virginia is supporting the balance (55%) of the operational costs.

Major Programs:

- *Human Services - The VDH services support the County programs to ensure that the needs of its citizens – children, adults and the elderly – are met
- *Housing and Land Use - The VDH services support the County 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 - The VDH services support the Counties clean protected waterways, forested landscapes, wildlife, and the longest coastline in the state of Virginia

Budget Summary:

Health Department	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Operating	\$497,782	\$494,549	\$549,617	\$549,617	\$580,291	\$30,674	6%
Total	\$497,782	\$494,549	\$549,617	\$549,617	\$580,291	\$30,674	6%

Budget Comments:

Reason for the increase is due to increased operational costs.

Mental Health

Purpose/Objective:

The Middle Peninsula-Northern Neck Community Services Board (CSB) provides a wide spectrum of services from prevention and early intervention to services that cross the entire life span and are available to the whole community. The Code of Virginia mandates that the CSB must provide Emergency Services, discharge planning from state operated facilities, and case management services as resources allow. Its mission is to provide comprehensive clinical and support services to those who need us. We measure and assess their needs, plan for effective treatment and assemble the necessary resources to assure that our services are the best they can be. We seek the consent and participation of those we serve. We inform and educate the community about the nature of disabilities and the services we offer to help those with disabilities attain their personal goals. Among some of the initiatives started this year are: a Coordinated Care Program, Enhanced Care Coordination Initiative, and developed a partnership with Bay Aging. These initiatives are targeted toward maintaining individuals with medical and behavioral health care issues in the community.

Major Programs:

- *Emergency Services-immediate response to services to individuals experiencing a crisis
- *Outpatient Services-services for individual, family, and group therapy sessions and visits
- *Jail Based Services-includes individual and group services provided to those residing in local correctional facilities
- *Outreach Services-home-based services provided to children that are at-risk of out-of-home placement
- *Psychosocial Services-day support services provided to seriously mentally ill persons with a focus on building social and independent living skills
- *Day Support Services-community-based activities for adults with moderate to profound mental retardation. Services focus on maximizing independent functioning
- *Intensive In-Home Services-consists of family-focused, strength-based family therapy in the home and community for children with serious emotional disturbances, several behavioral disorders, or substance abuse problems and their families

Performance Measures:

- *Promote and enhance our values by remaining financially responsible
- *Invest in our staff to ensure that we develop a skilled and diverse workforce
- *Diversify revenue sources and to improve financial performance

Budget Summary:

Mental Health	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Operating	\$116,859	\$116,859	\$116,859	\$116,859	\$117,259	\$400	0%
Total	\$116,859	\$116,859	\$116,859	\$116,859	\$117,259	\$400	0%

Budget Comments:

No comments.

Education Summary

Budget Unit	FY2017 Proposed Budget
Community Education	\$ 556,156
Cable Services	\$ 19,779
Community College	\$ 13,224
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Total	\$ 589,159

Community Education

Purpose/Objective:

Community Education enhances the quality of life in Gloucester County by providing information, community service opportunities and resource coordination to ensure everyone is informed, involved and engaged in their county government, schools and community. Funding for the department provides valued community services and programs that enhance the quality of life in our community in the following functional areas: Information & Communications; County, School & Community Involvement; Enrichment & Lifelong Learning; Resource Identification & Coordination; and Use of School Facilities as Community Centers. Additionally, funding for specific programs and services facilitated by the Department of Community Education addresses the Gloucester County Board of Supervisors Vision for 2035, the Gloucester County Strategic Plan, and the Gloucester County Public Schools Comprehensive Plan for 2014-2020. This department also manages Cable Services and Clean Community divisions presented as separate budget units.



Major Programs:

- *Coordination of non-school usage of school facilities which includes supervision, issue resolution, logistics, etc.
- *Coordination of community services, programs, resources, and efforts to prevent duplication and maximize impacts
- *Serve as primary public information/media relations specialist for county and for designated community schools
- *Provide social media, web & electronic communications
- *Publish citizen publication (The Beehive), Community School Newsletters, and other publications as needed
- *Lead Emergency Public Affairs function and related Standard Operating Procedures
- *Manage all FOIA requests for the County
- *Manage/update volunteer database for county, school, and community volunteer opportunities
- *Recruit volunteers & partnership programs for general services, assistance, and targeted populations such as: Mentors; Youth/GHS Senior Projects; Therapy Dog Program; Back-Pack & Holiday Assistance; Book Buddy Program; county and civic organizations' school involvement projects

Performance Measures:

- *Number of citizens reached through daily Facebook/Twitter; weekly Town Crier; monthly e-bulletins; and bi-monthly Community School newsletters
- *Number of sponsors/groups, activities, participants and hours for county & community use of school facilities
- *Number of targeted enrichment programs; number served; and number of volunteers utilized
- *Number of organizations publicizing information in The Beehive quarterly citizen publication
- *Number of school volunteers, hours of service and community partnerships

Budget Summary:

Community Education	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$491,342	\$481,989	\$511,815	\$511,815	\$508,189	(\$3,626)	-1%
Operating	\$31,185	\$27,547	\$38,733	\$38,733	\$47,967	\$9,234	24%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$522,527	\$509,535	\$550,548	\$550,548	\$556,156	\$5,608	1%
Full-time Equivalents	7.5	7.5	8	8	8		

Budget Comments:

Operating increase due to postage and increased volume of volunteer background checks.

Cable Services

Purpose/Objective:

As a division of the Department of Community Education, the department manages cable franchise agreement; citizen complaints/inquires; county/school partnership for GCTV & DUKETV; budget; GCTV programming & scheduling; local video production; upkeep of 3 broadcast facilities (w/ DIT Dept.). Cable Services supports the Department of Community Education objectives and programs as outlined in that section.

Major Programs:

*Televisé all meetings of Board of Supervisors, School Board and Planning Commission meetings

*Televisé other special video production

Budget Summary:

Cable Services	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$7,558	\$4,548	\$8,100	\$8,100	\$8,099	(\$1)	0%
Operating	\$38,200	\$11,409	\$13,000	\$13,000	\$11,680	(\$1,320)	-10%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$45,758	\$15,957	\$21,100	\$21,100	\$19,779	(\$1,321)	-6%

Budget Comments:

No comments.

Community College

Purpose/Objective:

Rappahannock Community College (RCC) is a two-year public institution of higher education in the Virginia Community College System (VCCS). Established in 1971 as a comprehensive community college, RCC serves the residents of Essex, Gloucester, King and Queen, King George, King William, Lancaster, Mathews, Middlesex, New Kent, Northumberland, Richmond, and Westmoreland counties with quality, accessible, and affordable educational opportunities, and is governed by policies set by the Virginia State Board for Community Colleges with support and advice from the RCC local Board. Funding for the college derives primarily from student tuition, followed by state appropriations, grants, and local funds contributed from the twelve counties that make up the RCC service area.

Budget Summary:

Community College	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Operating	\$13,224	\$13,224	\$13,224	\$13,224	\$13,224	\$0	0%
Total	\$13,224	\$13,224	\$13,224	\$13,224	\$13,224	\$0	0%

Budget Comments:

No comments.

Parks, Recreation, and Cultural Summary

Budget Unit	FY2017 Proposed Budget
Parks & Recreation	\$ 666,812
Park Operations	\$ 458,936
Daffodil Festival	\$ 79,622
Libraries	\$ 1,005,214
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Total	\$ 2,210,584

Parks & Recreation

Purpose/Objective:

The Parks, Recreation, and Tourism (PRT) Department is responsible for a variety of services utilized by residents and tourists. Services offered are based upon: community demand; improving the quality of life of the citizenry; creating a positive effect on the local economy; and acting as good stewards to the natural environment. PRT provides numerous recreational programs such as athletics and enrichment classes for the entire community. Partnerships with athletic leagues, civic clubs and local businesses are encouraged and help to ensure that more needs are met and services are not duplicated. In addition to offering recreational activities, PRT sponsors and co-sponsors many special events, including holiday celebrations, living history programs and other community occasions such as the Daffodil Festival. Volunteers play a pivotal role and reduce program and event expenses. Hundreds of volunteers donate thousands of hours annually as coaches, referees, event organizers, visitor docents and more. Volunteers are essential in being able to host community programs such as the Daffodil Festival and the Haunted Trail. PRT, its staff and volunteers, have been recognized for their successes statewide and nationally. Our successes are because of the dedication and commitment of all involved. The other three divisions of PRT: Park Operations, Daffodil Festival, and Tourism, are presented as separate budget units.

Major 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 - respond to inquiries, and handle registrations, reservations, sales, rentals
- * Organize and oversee special events and festivals
- * Fundraising - hold events, seek sponsorships, grants and solicit donations
- * Research and investigate grant opportunities, sponsorships and fundraising programs

Performance Measures:

- *Cost Recovery of 30% or higher
- *Increase Recreation Program Participation by 5%
- *Obtain rating of Satisfactory or higher on 95% of program evaluations

Budget Summary:

Parks & Recreation	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$533,412	\$508,158	\$532,515	\$532,515	\$532,815	\$300	0%
Operating	\$103,792	\$90,754	\$106,426	\$106,426	\$133,997	\$27,571	26%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$637,204	\$598,912	\$638,941	\$638,941	\$666,812	\$27,871	4%
Full-time Equivalents	8.5	8.5	5.5	5.5	5.5		

Budget Comments:

Operating increase is due to additional self-funded older adult trips, including extended/multi-day motor coach tours. Participant fees are calculated to cover full costs and are represented under Charges for Services in the revenue section.

Park Operations

Purpose/Objective:

Park Operations, a division of PRT Department, is responsible for general maintenance and landscaping, as well as preparing ballfields on school grounds and at parks. Gloucester County has eight public parks that are operated and maintained by PRT:

- * Woodville Park, a 100-acre site, is Gloucester County’s largest park
- * Beaverdam Park has a 635 acre lake with park access at two locations connected by a trail system along the lake
- * Ark Park and Abingdon Park are both focused on athletics and are leased properties
- * Brown Park, donated by a citizen group, is over 19 acres in size and is undeveloped other than a skateboard park
- * Gloucester Point Beach Park is a 5-acre waterfront on the York River for swimming, fishing, and boating access
- * Tyndall’s Point Park, surrounds a parcel owned by the National Park Service, contains the oldest forts in the Country
- * Hunter’s Run Park is a small neighborhood lot provided by the subdivision developer

Park features include athletic fields, historically and culturally significant properties, hiking trails, playgrounds, skateboard spot, passive recreation opportunities and more. PRT assists with the maintenance of public boat landings and works closely with the Department of Game & Inland Fisheries and Virginia Department of Transportation to keep more than a dozen boat landings and fishing piers available for public use. PRT relies on tax dollars as well as fees and charges, grants, donations and fund raising for its operations. Park Partners, Inc., a local non-profit organization, supports park operations by helping to fund park construction, providing funds for the purchase of equipment and offering scholarships for people who cannot afford activity fees.

Major Programs:

- * Grounds and facility maintenance - parks, athletic fields and boat landings
- * Patrol and supervise facilities
- * Support other PRT divisions and County departments as needed for park activities and programs

Performance Measures:

- *Number of Visitors at Beaverdam Park
- *Number of Visitors at Woodville Park

Budget Summary:

Park Operations	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$368,428	\$341,378	\$366,784	\$366,784	\$379,844	\$13,060	4%
Operating	\$85,142	\$81,617	\$91,052	\$91,052	\$79,092	(\$11,960)	-13%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$453,570	\$422,995	\$457,836	\$457,836	\$458,936	\$1,100	0%
Full-time Equivalents	3	3	6	6	6		

Budget Comments:

Personnel increases relates to some changes in employee benefit elections as well as increase in part time work as required resources for grass cutting and nighttime and weekend program supervision at Woodville Park.

Operating decreases relates to submitted reduction for repair and maintenance line item from the FY2016 approved budget. The items submitted for in FY2016 are expected to be repaired in FY2016 and no longer need additional funding.

Daffodil Festival

Purpose/Objective:

The PRT Department works with a volunteer committee to plan and produce Gloucester's largest annual event, the Daffodil Festival. PRT staff assist with logistics, finances, marketing, risk management and other tasks in coordination with the committee. Since its inception, the Daffodil 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.

Major 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 coordinate events at the Festival such as the parade, entertainment, arts and crafts, etc
- * Fundraising - sales, seek sponsorships and solicit donations

Performance Measures:

- *Maintain Fiscal Solvency through sponsorships, reserving vendor spaces, etc.
- *Festival Weekend Lodging Occupancy Rates
- *New Volunteer Recruitment



Budget Summary:

Daffodil Festival	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$6,770	\$6,770	\$6,781	\$6,781	\$13,727	\$6,946	102%
Operating	\$46,345	\$62,234	\$79,989	\$79,989	\$65,895	(\$14,094)	-18%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$53,115	\$69,005	\$86,770	\$86,770	\$79,622	(\$7,148)	-8%

Budget Comments:

Daffodil Festival is a revenue neutral budget unit with offsetting revenues represented in the Charges for Services in the revenue section of this budget book. The committed fund balance for the Daffodil Festival is utilized for capital projects and any short falls in the related revenues collected to fully cover this department.

The increase in personnel relates to the Daffodil Festival budget unit fully funding the Daffodil Festival Coordinator where prior to, it was split 50/50 with Tourism.

The decrease in operating due to additional expenditures for the 30th anniversary event in FY2016.

Libraries

Purpose/Objective:

The Gloucester County Public Library (GCPL) is a small library system consisting of two brick and mortar facilities, a bookmobile and an e-Branch. Years ago GCPL moved from being simply fortresses holding reading materials to thriving central hubs of the community that provide simple business services (copying, faxing, printing, notary); free Internet and Wi-Fi access; members of all ages; spaces for wide array of electronic research; and lifelong learning education, and ideas. GCPL audio-books and music in both and non-feature films, print and collections. GCPL provides 24/7 including consumer information, tools, student resources, and County of Gloucester, the State Friends of the Library. Various grants supplement the Library as well. Through its partnerships and collaborations with local organizations, GCPL extends its reach into the community, attracting new users and expanding access to library services.



educational classes for community meetings and small study groups; a databases for study and personal opportunities. GCPL is information, offers a growing e-book collection, CD and downloadable format, feature digital magazines, and special Virginia access to a variety of online resources, health research, language learning more. Funding is received from the of Virginia, and the Gloucester County

Major Programs:

- * Operate as free public lending facilities with reading materials for all ages, while promoting lifelong learning
- * Support students in their educational needs with the various public library/school cooperative programs
- * Bookmobile/Outreach to the Community: library services delivered to community partners, adult care facilities, neighborhoods, schools, and summer camps in an effort to share information with the entire community
- * Serve as a community center for activities/events/classes for all ages (ex. Summer Reading/Early Literacy/STEM)
- Provide free computer/Wi-Fi access to the public
- * Provide digital downloads (books, magazines, music)
- * Work with Library Board of Trustees, Friends of the Library, and library volunteers to encourage library usage, endowments, and bequests in the community

Performance Measures:

- *Increase number of new patron registrations
- *Increase number of patrons using library facilities
- *Increase Patron Attendance at Library Events/Activities/Classes



Budget Summary:

Libraries	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$613,906	\$589,089	\$587,762	\$587,762	\$585,163	(\$2,599)	0%
Operating	\$424,077	\$406,562	\$419,352	\$419,352	\$420,051	\$699	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$1,037,983	\$995,651	\$1,007,114	\$1,007,114	\$1,005,214	(\$1,900)	0%
Full -time Equivalents	12	12	12	12	12		

Budget Comments:

No comments.

Community Development Summary

Budget Unit	FY2017 Proposed Budget
Clean Community	\$ 21,967
Tourism	\$ 183,590
Planning & Zoning	\$ 479,535
Economic Development	\$ 298,927
Extension Services	\$ 97,125
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Total	\$ 1,081,144

Clean Community

Purpose/Objective:

The Department of Community Education manages the Clean Community Program to promote and coordinate recycling, community clean-ups and beautification efforts and provide educational information and presentations. This division provides community information; coordination of county-wide and community clean-ups; presentations for schools and community groups; coordination and completion of required state recycling report; and liaison with Clean Community Committee. Clean Community supports Community Education objectives and programs as outlined in that section.

Major Programs:

*Provide programs, services and resources to help keep Gloucester clean and green, reduce and reuse and educate



Budget Summary:

Clean Community	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$15,992	\$15,097	\$15,992	\$15,992	\$15,992	\$0	0%
Operating	\$5,590	\$4,401	\$5,590	\$5,590	\$5,975	\$385	7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$21,582	\$19,498	\$21,582	\$21,582	\$21,967	\$385	2%
Full-time Equivalents	0.5	0.5	0.5	0.5	0.5		

Budget Comments:

No comments.



Tourism

Purpose/Objective:

PRT's Tourism division involves promoting the County as a tourist destination and assisting with the development of new tourist related businesses. Joint marketing with the Chamber of Commerce, Main Street Association, and other local businesses reaches throughout the state and beyond. In addition, PRT operates a State-Certified Visitor Center in the Historic Court Circle and coordinates with a private sector business who operates a second visitor center at Gloucester Point on behalf of the County. PRT works with regional and state programs such as the Virginia Film Office and the new Virginia Oyster Country Trail. PRT is also responsible for coordinating the preservation and interpretation of Court Circle buildings. As part of a re-organization initiative as outlined in the Board of Supervisors Three Year Strategic Plan, the Museum of History was added to the Tourism division in FY 2016. This consolidation includes acting as liaison to the Historical Committee. Museum staff, Tourism staff, and volunteers work together to conduct special events such as historical reenactments, and educational programs including school field trips and group tours. One example of successful collaboration is the new Local Historical Marker Program, which recognizes and interprets historical sites for residents and tourists. PRT 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.

Major Programs:

- * 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
- * Assist with preservation and care of historic buildings and collect and maintain historic records
- * Fundraising - sales, hold events, seek sponsorships, grants and solicit donations

Performance Measures:

- *Guided Tours of Museum and Court Circle Buildings
- *Visitor Center Sales
- *Visitor Center Guest Count

Budget Summary:

Tourism	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$115,712	\$112,441	\$118,489	\$118,489	\$112,164	(\$6,325)	-5%
Operating	\$66,232	\$37,553	\$66,099	\$66,099	\$61,426	(\$4,673)	-7%
Capital Outlay	\$17,000	\$17,048	\$15,000	\$15,000	\$10,000	(\$5,000)	-33%
Total	\$198,944	\$167,042	\$199,588	\$199,588	\$183,590	(\$15,998)	-8%
Full-time Equivalents	1.5	1.5	1.5	1.5	1.5		

Budget Comments:

Tourism Department is funded through a dedication of the lodging tax. The committed fund balance for Tourism is utilized for capital projects and any short falls in the lodging tax fully covering this department.

The decrease in personnel relates to the Daffodil Festival budget unit fully funding the Daffodil Festival Coordinator where prior to, it was split 50/50 with Tourism.

Planning & Zoning

Purpose/Objective:

The Department of Planning and Zoning (P&Z) is committed to assisting the County in realizing its long-range planning goals and visions through a cooperative partnership with the community. We aspire to help people achieve their subdivision and development goals consistent with the community's overall plan. P&Z manages the implementation and enforcement of the zoning ordinance and the subdivision ordinance. We serve as staff to the Planning Commission which is responsible for making recommendations to the Board of Supervisors regarding amendments to the zoning and subdivision ordinances and to the Board of Zoning Appeals, whose function is to hear appeals or variances to the zoning ordinance and to review applications for special exceptions. The Planning Commission is also responsible for the preparation of the Comprehensive Plan or any other land use plans and for the preparation of the zoning ordinance and zoning amendments. P&Z and the Planning Commission work together on long range planning projects such as updating the comprehensive plan, and developing sub-area plans and code amendments to implement the adopted plan. In addition, P&Z works on other current and long term planning projects, as well as coordinate the preparation of the agenda and packets for the Planning Commission. Staff works on inquiries and applications for zoning permits for construction, home occupations and business licenses, and is responsible for all zoning enforcement cases. Since land use planning and regulations impact and interact with many facets of county government, P&Z works closely with County Administration and the Board of Supervisors on land use decisions. We also serve on various committees such as the site plan committee, the parcel committee, and the flood plain management committee.

Major Programs:

- *Updating the comprehensive plan and other land use plans
- *Develop sub-area plans and code amendments to implement the adopted plan
- *Current and long term planning projects, such as commercial site plan review, subdivision plat review, rezoning applications, code amendments, and comprehensive planning

Performance Measures:

- *Complete two zoning code Amendments for mixed use development
- *Maintain permit turn-around time to 10 days or less for at least 95% of application
- *Prepare zoning code amendments to reduce regulations that inhibit or delay growth of business and other zoning requirements and for consistency with state code
- *Staff training and development - each staff member will participate in at least one job related training opportunity this year.

Budget Summary:

Planning & Zoning	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$472,994	\$443,890	\$375,584	\$448,095	\$463,885	\$88,301	24%
Operating	\$86,972	\$75,261	\$87,283	\$18,250	\$15,650	(\$71,633)	-82%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$559,966	\$519,151	\$462,867	\$466,345	\$479,535	\$16,668	4%
Full -time Equivalents	7	7	6	6	7		

Budget Comments:

The personnel increase relates to an addition of a full time Senior Comp Planner to more quickly achieve the strategic planning priorities as set forth by the Board of Supervisors.

The decrease in the operating relates to membership dues for the Hampton Roads Planning District Commission (\$60,316) and the Middle Peninsula Planning District Commission (\$16,300) were reclassified from Planning and Zoning Department to the Board of Supervisors to recognize the services provided by these two PDCs cross multiple departments.

Economic Development

Purpose/Objective:

The mission of the Department of Economic Development is to enhance the quality of life and raise the standards of living for Gloucester County residents through aggressive business recruitment and expansion assistance, thereby expanding the tax base and creating higher-income employment opportunities. The Department supports the Economic Development Authority in their roles and responsibilities for land development, land acquisition, bond financing and other development activities. Overall departmental goals and objectives involve creating opportunities for economic development through desirable growth, expansion, retention and attraction in working as partners to develop a climate conducive in maintaining the quality of life in Gloucester. Some major challenges to accomplishing these goals: limitations to infrastructure - Water, sewer and broadband; aging population; lack of marketable product for commercial/industrial expansions and new business recruitments; lack of adequate funding for future improvements, utilities, infrastructure and land.



Major Programs:

*Marketing Plan/Program - determined to be a priority in the joint Board of Supervisors/Economic Development Authority 3-year strategic action plan; supports the department's initiatives to increase jobs and capital investment for Gloucester. The services provided in the plan include direct mail campaigns, existing business visitation program, attendance at trade shows, marketing missions and conferences with the Virginia Economic Development Partnership (VEDP), Virginia Economic Developers Association (VEDA) and the International Economic Development Council (IEDC), maintaining a business friendly website, potential prospect visits and development of an electronic newsletter.



*Small Business Incentive Program - to provide incentives to small businesses for new business recruitment and business expansions. The program includes grants for rent assistance, property improvements, façade improvements, advertising and website development. The incentive program makes Gloucester more competitive in its economic development efforts.

*Partnership with Peninsula Council for Workforce Development (PCWD) - along with the City of Poquoson, Williamsburg, York County, City of Hampton, James City County and Newport News. The PCWD's mission is to provide human capital solutions through creative funding strategies and viable partnerships, such as with the local colleges & universities, public school systems, and the business community, to keep our region globally and economically strong.

*Partnership with Middle Peninsula Regional Airport Authority - King & Queen County, King William County and the Town of West Point. The Authority owns and administers the Middle Peninsula Regional Airport.



Performance Measures:

- *Assist in the expansion of 3 existing businesses creating new jobs and investment by 6/30/17
- *Recruit one new company into the Gloucester Business Park by 6/30/2017
- *Develop and market the New Technology Incentive Program to prospective businesses by 8/1/16.



Budget Summary:

Economic Development	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$161,608	\$160,059	\$161,231	\$161,231	\$156,561	(\$4,670)	-3%
Operating	\$101,872	\$102,204	\$151,248	\$151,248	\$142,366	(\$8,882)	-6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$263,480	\$262,263	\$312,479	\$312,479	\$298,927	(\$13,552)	-4%
Full -time Equivalents	2	2	2	2	2		

Budget Comments:

Operating reductions include reduction in County match of \$5K for the EDA small business incentive program. Remaining reduction were to the postage line item.



Extension Services

Purpose/Objective:

The Gloucester Office of Virginia Cooperative Extension is one of 107 county/city units across the state enriching the lives of citizens through the resources of its two Land Grant Universities: Virginia Tech and Virginia State. We provide research-based educational programs and resources in the areas of agriculture and natural resources, family nutrition, wellness, finance, youth development, community viability, and disaster management and assessment. Our office receives funding from the U.S. Department of Agriculture, the Commonwealth, and local government, along with donations, grants and fees. Our 4-H youth development program reaches over 1,000 Gloucester youth annually. Our Agriculture and Natural Resource programs help ensure the success of Gloucester's agricultural enterprises. By providing research based solutions for disease and pest management, we help increase profitability. Our Supplemental Nutritional Assistance Program (SNAP)-ed program, funded through a federal grant, provides nutrition education to low income youth and adults.

Major Programs:

*4-H youth development program - hands on programs in science, engineering technology, and math as well as programs which emphasize the development of leadership, citizenship, and life skills

*Family and Consumer Sciences programs - to help Gloucester citizens navigate difficult financial waters, and to build healthy, strong lives

*Agriculture and Natural Resource programs - providing research based solutions for disease and pest management

SNAP-ed program - provides nutrition education to low income youth and adults



Performance Measures:

*4-H Enrollment of extended learners (more than 6 hrs of education).

*Certified Pesticide Applicators

*Direct learners in financial education

*Extended learners in nutritional education for low income individuals

Budget Summary:

Extension Services	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Personnel	\$44,479	\$44,378	\$44,000	\$44,000	\$43,735	(\$265)	-1%
Operating	\$53,844	\$46,538	\$53,349	\$53,349	\$53,390	\$41	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total	\$98,323	\$90,917	\$97,349	\$97,349	\$97,125	(\$224)	0%
Full-time Equivalents	1	1	1	1	1		

Budget Comments:

No comments.

Civic Contributions/Non-departmental Summary

Budget Unit	FY2017 Proposed Budget
Bay Aging – Senior Citizen Center	\$ 15,000
Bay Agency-Bay Transit	\$ 114,085
VersAbility-Puller Center	\$ 13,000
Laurel Shelter	\$ 15,000
Boys & Girls Club	\$ 30,000
Tidewater Soil & Water Conservation District	\$ 12,500
Gloucester Housing Partnership	\$ 36,000
Gloucester Mathews Free Clinic	\$ 65,000
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Total	\$ 300,585

Bay Aging – Senior Citizen Center

Purpose/Objective:

Bay Aging's mission is to deliver the programs and services people of all ages need to live independently in their communities for as long as possible. Gloucester citizens of all ages have access to Bay Aging's entire suite of services - options counseling, home delivered meals, long-term care, transitional care, veterans' directed home and community services, adult day care, senior center, insurance counseling, senior employment, ombudsman, legal aid, transportation, housing choice voucher program (section 8 housing), service enriched senior apartment community, weatherization, and indoor plumbing rehabilitation. Through Community Action's Temporary Assistance to Needy Families (TANF), partnerships are formed with other organizations who specialize in low-income family and youth programs and services. The initiatives, from Bay Aging Logic Model and Work Plan, directly support Gloucester County's vision and strategic priority for human services such as: senior employment training for re-entry into the workforce; care planning; respite services through adult day care; coaching services help seniors and caregivers learn health self-management; shorter hospital stays-lowering healthcare costs; long-term health care services for Medicare/Medicaid patients; home delivered meals to the homebound, senior centers providing enrichment, education, and socialization; long-term care services for veterans; and access to behavioral health services.

Budget Summary:

Bay Aging-Senior Citizen Center	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0%
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0%

Bay Aging-Bay Transit

Purpose/Objective:

Another facet of Bay Aging is Bay Transit. Bay Transit has 4 major initiatives - public transportation for people of all ages; New Freedom mobility management for people with disabilities and seniors; MedCarry non-emergency medical transportation for seniors and people with disabilities; and the Courthouse Circulator for people of all ages. Public transportation provides door to door services 12 hours per day, Monday through Friday. The Courthouse Circulator provides a dedicated route in the Courthouse area that is available to all Monday through Friday. New Freedom is funded with federal funds and grants. MedCarry uses volunteers to provide service and is funded through grants, private donations and small rider fees. New Freedom and MedCarry do not require local match funds. The following initiatives, from Bay Aging Logic Model and Work Plan, directly support the County's vision: barriers to continuous employment are reduced or eliminated through public transportation; access to consumer goods and services are greatly increased through each Bay Transit initiative; people of all ages access Bay Transit to reach higher education at Rappahannock Community College; cooperative efforts with others has strengthened Gloucester County's infrastructure through alternative transportation options; Bay Transit is a GUEST partner, transporting the homeless to designated GUEST locations; the Middle Peninsula Regional Transit facility is a certified LEED Gold building for energy efficiency and increased efficiency in regional operations based in Gloucester.

Budget Summary:

Bay Agency - Bay Transit	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$114,085	\$114,085	\$114,085	\$114,085	\$114,085	\$0	0%
Total	\$114,085	\$114,085	\$114,085	\$114,085	\$114,085	\$0	0%

VersAbility-Puller Center

Purpose/Objective:

The purpose of the Puller Center is to provide long-term employment, training, and day support services to adults with disabilities. Our objective, service targets, and action plan helps advance the County’s Vision Statement for 2035 and two of its seven priorities: the economy and human services. By creating work for people with disabilities we reduce the unemployment rate they face, which stands at 70% nationally. We provide a skilled and dedicated workforce for the businesses of Gloucester and the other counties on the Middle Peninsula and Northern Neck. The Puller Center’s day support program fosters the continued growth and development of adults with disabilities by engaging them in our community. VersAbility Resources supports people with disabilities in leading productive and fulfilling lives. We support nearly 1,400 individuals with disabilities annually through employment, day support, community living, and early childhood programs. Funding from Gloucester County will be used to provide staff support to individuals with disabilities at the Puller Center. To complete their daily work, individuals with disabilities in the program require supervision and support not typically found in other job settings. A supervisor from the Puller Center works with individuals to assist them in meeting their daily job requirements. In addition to staffing and staff development, funding will provide specialized tools, assistive technology, and equipment needed by employees with disabilities to complete jobs at the Puller Center and provide transportation to community activities for individuals in our day support program. Individuals from the Puller Center help local businesses thrive by providing a dedicated and flexible workforce to meet their long and short-term needs. We continue to expand our partnerships with some of our long-standing business partners and have created new partnerships with several regional businesses. In addition to the pride and independence that comes from earning their own wages, regular work allows people with disabilities to engage in ongoing physical activity and benefit from regular social interaction.

Budget Summary:

VersAbility-Puller Center	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$0	0%
Total	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$0	0%

Laurel Shelter

Purpose/Objective:

Provide shelter and outreach services to victims of domestic violence, sexual assault and trafficking.

Budget Summary:

Laurel Shelter	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$22,912	\$22,912	\$15,000	\$15,000	\$15,000	\$0	0%
Total	\$22,912	\$22,912	\$15,000	\$15,000	\$15,000	\$0	0%

Boys & Girls Club

Purpose/Objective:

Our mission is to inspire and enable all young people, especially those who need us most, to realize their full potential as productive, responsible and caring citizens. Our vision for 2020 is to make a lasting impression in the community by providing youth the skills and encouragement to graduate from high school with a plan for the future to live as healthy and productive citizens. Our service targets are youth ages 6-18 who live in Gloucester County. Our action plan, Vision 2020, helps to advance Gloucester County's Vision Statement for 2035 and its seven priorities by providing youth with programs, activities and services that give them the opportunity to develop into concerned citizens who give back to the communities in which they live and work. Encouraging our youth to become concerned citizens will help them to enjoy the benefits of living in Gloucester. Boys & Girls Club provides daily youth development programs and activities during the after-school hours and summer months to youth. Youth attending our Gloucester Unit have the opportunity to participate in a variety of programs that focus on five core areas: Education & Career Development, Character & Leadership Development, Health & Life Skills, Sports, Fitness & Recreation, and The Arts. Caring adult professionals provide guidance as youth participate in programs like Power Hour Homework Help, Project Learn, and Youth of the Year among other fun and engaging programs.

Budget Summary:

Boys & Girls Club	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0%
Total	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0%

Tidewater Soil & Water Conservation District

Purpose/Objective:

The mission of the Tidewater Soil and Water Conservation District is to promote the conservation of natural resources through stewardship, outreach, and education. The leadership of the District is committed to two basic concepts; local citizens can best identify and find solutions to local environmental and conservation issues and the District, or through assistance with its cooperating agencies, will assist individuals with their natural resources conservation planning and problem solving. We administer the Virginia Agricultural Cost Share Best Management Program and promote natural resources conservation. This BMP program provides reductions in nonpoint source pollutants and environmental contamination. This program improves the water quality and helps ensure a healthy ecosystem by encouraging farmers to voluntarily implement agricultural practices such as planting cover crops or excluding cattle from streams. Also this promotes local businesses that assist in the installation of these practices. This has further implications of providing a more beautiful rural environment and healthy ecosystem that is beneficial and attractive to local residents. It also helps achieve the 2017 Chesapeake Bay Watershed Implementation Plan goals. Programs include pasture clearing plans, two \$1,000 college scholarships are awarded annually- Christopher Pointer of Gloucester was this year's recipient, youth conservation camp scholarships, SOL based educational programs, Arbor Day programs, farm tours, assist land owners with questions or issues, and promote good stewardship in daily interactions.

Budget Summary:

Tidewater Soil & Water Conservation	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$0	0%
Total	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$0	0%

Gloucester Housing Partnership

Purpose/Objective:

Our mission is to provide basic home repair to make the home safe and accessible for individuals and families in Gloucester County. Our vision is to grow and expand to meet the housing repair needs of Gloucester County Citizens. Working with low-income, elderly and disabled families to complete much needed repairs to their homes, we make housing in Gloucester County safe, accessible, warm and dry. Fixing plumbing, working on electrical, installing ramps for accessibility, roofs and HVAC system repairs at no cost to the homeowner are typical of our efforts. We prioritize our projects based on the urgency of the home repair, stressing livability and safety. Working with a full-time Class A contractors, volunteers, and local governmental agencies we strive to help as many Gloucester residents as possible.

Budget Summary:

Gloucester Housing Partnership	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	0%
Total	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	0%

Gloucester Mathews Free Clinic

Purpose/Objective:

The mission of the Gloucester Mathews Care Clinic is to provide community based healthcare, including medical services, medications, dental and educational services for the residents of Gloucester and Mathews Counties who lack health insurance or the resources to pay for medical care. The Clinic provides these services through the efforts of compassionate volunteers and staff as well through contributions from churches, civic groups, individuals and businesses who share our values and concerns. To qualify for services patients must have no medical insurance, have family incomes at or less than 200% of the poverty level and reside within Gloucester or Mathews Counties. Educating the public to the Clinic's existence and getting information to those who need our service is an on-going priority. Continuing to recruit volunteers including doctors, dentists, pharmacists etc. necessary to provide service is also an ongoing focus. We currently have almost 500 volunteers who provided services valued at \$17.2M in 2014.

Budget Summary:

Gloucester Mathews Free Clinic	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Expenditure							
Contribution	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$0	0%
Total	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$0	0%

Contingency & Other Budget Matters Summary

Budget Unit	FY2017 Proposed Budget
Pay Matters (5% compensation increase)	\$ 709,745
Health Insurance Increase	\$ 300,545
Facilities Maintenance Repair & Replacement	\$ 911,000
Vacancy and Transfer Savings	\$ (520,000)
County Administrator's Contingency	\$ 306,723
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Total	\$ 1,708,013

Contingency

Purpose/Objective:

The Contingency provides funds for the County Administrator's initiatives and uncertainties relative to State and Federal funding as well as to offset costs related to unforeseen emergent needs, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This section is also used during the budget development process (Proposed Budget) as a holding location for items such as anticipated health insurance increase, compensation increases, facilities maintenance or capital outlay items until funding is approved by the Board of Supervisors.

Other Funds & General Fund Transfers Summary

Budget Unit	FY2017 Proposed Budget	CA Proposed Transfer
Schools - Operating Request	\$ 56,021,664*	\$ 23,906,494
Schools - Special Education	\$ 665,553	\$ 0
Schools – Cafeteria	\$ 2,687,294	\$ 0
Social Services	\$ 4,187,982	\$ 1,284,384
Children’s Services Act	\$ 1,516,000	\$ 651,000
Capital Improvement Plan	\$ 4,919,000	\$ 2,565,000
Debt Service	\$ 5,649,019	\$ 5,415,751
Utilities	\$ 6,339,536	\$ 574,536
Gloucester Sanitary District #1	\$ 30,000	\$ 0
Gloucester Point Sanitary District	\$ 20,130	\$ 0
Mosquito Control	\$ 111,971	\$ 0
Total		\$ 34,397,165

*Revised for the Proposed Transfer. The Superintendent’s Proposed Budget Request included \$24,544,000 as the County Contribution for Local Transfer.

Schools – Operating, Special Education, and Cafeteria Funds

Purpose/Objective:

As a strong community of learners, Gloucester County Public Schools (GCPS) is dedicated to creating and sustaining an environment that emphasizes education, embraces diversity, and empowers its stakeholders (students, families, staff, and community) to accomplish individual, as well as, collective goals. GCPS vision is to provide an environment that focuses on meeting and exceeding the expectations of its stakeholders in each facet of the educational process, which includes, but is not limited to: instruction and academic achievement, school, family and community relationships, operations, safety, and emotional/mental health & wellness.

Budget Summaries:

School Operating Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local	\$123,424	\$146,349	\$149,801	\$149,801	\$145,697	(\$4,104)	-3%
Local Transfer	\$22,791,272	\$22,593,634	\$23,179,432	\$23,179,432	\$23,906,494	\$727,062	3%
State	\$28,019,400	\$27,749,436	\$27,865,471	\$27,865,471	\$29,144,141	\$1,278,670	5%
Federal	\$2,808,328	\$2,593,757	\$2,784,318	\$2,784,318	\$2,825,334	\$41,016	1%
Total Revenue	\$53,742,424	\$53,083,176	\$53,979,022	\$53,979,022	\$56,021,666	\$2,042,644	4%
Expenditure							
School Operating	\$53,742,424	\$53,083,176	\$53,979,022	\$53,979,022	\$56,021,666	\$2,042,644	4%
Total Expenditure	\$53,742,424	\$53,083,176	\$53,979,022	\$53,979,022	\$56,021,666	\$2,042,644	4%

Special Education Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local	\$657,252	\$553,880	\$600,057	\$600,057	\$605,880	\$5,823	1%
Local Transfer	\$0	\$0	\$0	\$0	\$0	\$0	0%
State	\$49,804	\$17,191	\$26,000	\$26,000	\$59,673	\$33,673	130%
Federal	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue	\$707,056	\$571,071	\$626,057	\$626,057	\$665,553	\$39,496	6%
Expenditure							
Special Education	\$707,056	\$571,071	\$626,057	\$626,057	\$665,553	\$39,496	6%
Total Expenditure	\$707,056	\$571,071	\$626,057	\$626,057	\$665,553	\$39,496	6%

Cafeteria Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local	\$1,290,000	\$1,080,059	\$1,332,486	\$1,332,486	\$1,367,486	\$35,000	3%
Local Transfer	\$0	\$0	\$0	\$0	\$0	\$0	0%
State	\$34,137	\$37,166	\$38,987	\$38,987	\$38,459	(\$528)	-1%
Federal	\$1,172,849	\$1,097,032	\$1,247,253	\$1,247,253	\$1,246,349	(\$904)	0%
Other	\$14,157	\$0	\$35,000	\$35,000	\$35,000	\$0	0%
Total Revenue	\$2,511,143	\$2,214,257	\$2,653,726	\$2,618,726	\$2,687,294	\$33,568	1%
Expenditure							
Cafeteria	\$2,511,143	\$2,214,257	\$2,653,726	\$2,618,726	\$2,687,294	\$33,568	1%
Total Expenditure	\$2,511,143	\$2,214,257	\$2,653,726	\$2,618,726	\$2,687,294	\$33,568	1%

Budget Comments:

The School Operating Local Transfer from General Fund funds a 5% compensation increase.

Social Services

Purpose/Objective:

The mission of the Gloucester Department of Social Services is to help Gloucester citizens triumph over poverty, abuse, and neglect to shape strong futures for themselves, their families and our community. The overall goal of the Department is to provide access and services to individuals and families for adequate, affordable and high quality services to enable them to be self-sufficient and/or function at their highest level. The administration of the Social Services is supported through a blend of federal, state and local funding. The majority of the general fund appropriations to Social Services are based on the required match for various federal and state mandated programs (per Code of Virginia, Chapter 63.2). Many of the benefits are spent within the County thus adding additional revenue to the County and benefiting businesses in the community. Each program/service provided either directly or indirectly promotes the goal of self-sufficiency and a health community. In order to carry out these mandated programs/services there must be a certain level of administrative support which represents the largest portion of the budget. For programs such as Supplemental Nutritional Assistance Program (SNAP, formerly known as Food Stamps) and Medicaid it is essential that we timely and accurately determine eligibility and deter fraud. For service programs it is required by Virginia Code that we provide child and adult protective services and foster care services, around the clock. Historical and recent data demonstrates that the Social Services Department was greatly impacted by the negative economic conditions. This trend of increased citizens receiving services continues despite improvements in our economy. Gloucester County has also seen an increase in reported domestic violence as well as an increase in more potent illegal substance use and prescription drug abuse. This greatly impacts the child welfare services with more intensive service needs. Social Services is also the fiscal agent for the Children’s Services Act which is presented separately.

Major Programs:

- Supplemental Nutritional Assistance Program (SNAP, formerly known as Food Stamps) and Medicaid assistance
- Temporary Assistance to Needy Families (TANF, formerly known as a welfare check)
- Virginia Initiative to Employment not Welfare (VIEW, a required work/education program for TANF recipients)
- Subsidized Child Care to participants in the VIEW program
- Services to assist adults to remain in their home (Adult Services)
- Services that are court ordered or required due to abuse, neglect or exploitation of vulnerable populations such as children, disabled adults and the elderly (Adult Protective and Child Protective services)
- Foster Care and Adoption services are also a critical part of the mandated range of services provided
- Court ordered parental assessments and supervised visitation with noncustodial parents

Performance Measures:

- SNAP application processing timeliness for 7 and 30 day requirements
- Medicaid applications determined within time frame of 10, 45 and 90 day requirements
- Safety and well-being of children ensuring that all required that all required visits with youth in care are made according to Federal and State mandates.

Budget Summary:

Social Services	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local	\$0	\$684	\$0	\$0	\$0	\$0	0%
Local Transfer	\$1,119,252	\$801,222	\$1,220,585	\$1,220,585	\$1,284,384	\$63,799	5%
State	\$1,377,524	\$1,217,751	\$1,421,678	\$1,421,678	\$1,433,401	\$11,723	1%
Federal	\$1,314,251	\$1,338,708	\$1,433,805	\$1,433,805	\$1,470,197	\$36,392	3%
Total Revenue	\$3,811,027	\$3,358,365	\$4,076,068	\$4,076,068	\$4,187,982	\$111,914	3%
Expenditure							
Social Services	\$3,811,027	\$3,358,365	\$4,076,068	\$4,076,068	\$4,187,982	\$111,914	3%
Total Expenditure	\$3,811,027	\$3,358,365	\$4,076,068	\$4,076,068	\$4,187,982	\$111,914	3%

Budget Comments:

The Social Services Local Transfer from General Fund funds a 5% compensation increase. The department is fully absorbing any increase in health insurance costs.

Children’s Services Act

Purpose/Objective:

The Department of Social Services serves as the Fiscal Agent for the Children’s Service Act (CSA, formerly known as the Comprehensive Services Act) funds. The Community Policy and Management Team (CPMT), who is appointed by the Board of approving a budget to each year. The intent Code of Virginia, Title have a collaborative funding that is child-community-based strengths and needs of and their families. is comprised of State Federal dollars vary for the various CSA program. The CSA complex process that review and well as comply with general accounting standards. CSA supports the Department of Social Services programs, goals and objectives.



Supervisors, is responsible for be presented to the County of the CSA is outlined in the 2.2, Section 52, which is to system of services and centered, family-focused and when addressing the troubled and at-risk youth Funding for the CSA program and Local dollars only, no involved. Local match rates services provided under the process is an extremely must include a utilization management component as

Performance Measures:

Emergency requests will be reviewed and assessed by Family Assessment and Planning Team within 14 days of request
 Approved assessment instrument to be used on each child receiving services at intervals required by policy
 Utilization reviews will meet the State criteria for each type of case as to frequency.

Budget Summary:

Children's Services Act Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local	\$3,720	\$14,014	\$3,720	\$3,720	\$3,720	\$0	0%
Local Transfer	\$651,000	\$553,405	\$651,000	\$651,000	\$651,000	\$0	0%
State	\$843,280	\$727,430	\$843,280	\$843,280	\$843,280	\$0	0%
Federal	\$18,000	\$72,801	\$18,000	\$18,000	\$18,000	\$0	0%
Total Revenue	\$1,516,000	\$1,367,650	\$1,516,000	\$1,516,000	\$1,516,000	\$0	0%
Expenditure							
Children's Services	\$1,516,000	\$1,367,650	\$1,516,000	\$1,516,000	\$1,516,000	\$0	0%
Total Expenditure	\$1,516,000	\$1,367,650	\$1,516,000	\$1,516,000	\$1,516,000	\$0	0%

Capital Improvement Plan

Purpose/Objective:

The purpose of having a Capital Improvement Plan (CIP) is to assess the County’s existing condition and identify needs which must be addressed to accomplish planning goals set forth by the Board of Supervisors (BOS). The CIP sets forth needs and priorities to coordinate the development of County facilities with anticipated funding sources, growth, and the community’s ability to pay. Having adequate public infrastructure is important to the effective and efficient delivery of services to the community. The CIP is also an important tool in ensuring efficient use of limited financial resources. The acquisition, construction, expansion, rehabilitation and upgrading of infrastructure constitute a major demand on the financial resources that must be planned for in advance and must be comprehensive. A 5 Year CIP serves as a “blueprint” for the future of the community and is a dynamic tool, not a static document, to be updated annually to define needs, set priorities, plan funding and anticipate impacts of proposed capital projects on the operating budget of the government. More information on the Proposed 5 Year CIP is provided later in this Budget Book. The first year of the CIP is a combined capital and major maintenance budget and is a list of projects for implementation during the coming fiscal year. Available funding for a project is comprised of appropriations from previous years (i.e., appropriations-to-date) and “Year One” funding. Resources in Years 2 through 5 are un-appropriated and are not available for expenditures. At the same time that



appropriations occur, the estimated revenues or means of financing involving cash/pay-as-you-go (paygo), bonds, leases, or other debt instruments is authorized. These annual funding

allocations may be increased by funds available through grants from State or Federal agencies or other newly identified sources of funding.

Recommended Projects:

Department	Project Title	FY2017 Cost
Schools	Lighting Replacement in all schools	\$140,000
Parks Rec Tourism	Accessibility Improvements-Various Parks	\$174,000
Engineering	ADA Accessibility Improvements	\$62,000
Schools	HVAC Replacement at Various Schools	\$297,922
Radio O&M	Regional Public Safety Radio System	\$576,101
Schools	Roofing Replacement/Coating at GHS minor	\$112,000
Schools	School Bus Replacement Program	\$163,148
Parks Rec Tourism	Historic Area Improvements	\$75,000
Registrar	New Voting Machines	\$136,000
Information Technology	Broadband Study	\$50,000
Schools	GHS Master Plan Study	\$100,000
Economic Development	Old Page Master Plan Study	\$50,000
Engineering	FEMA-Hazard Mitigation/Elevations	\$2,000,000
Engineering	Fairfield Project-Restoration of Edgehill Service Station	\$214,000
Cable Services	Cable Services Infrastructure Upgrades	\$160,000
Information Technology	Tax & Receipting Software Replacement	\$230,000
Capital Reserve	Committed to seed FY18 Paygo/PS Radio Obligation	\$378,829
Total Capital Fund		\$4,919,000

Budget Summary:

Capital Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local	\$215,000	\$88,430	\$166,013	\$166,013	\$140,000	(\$26,013)	-16%
Local Transfer	\$2,797,756	\$2,258,588	\$1,236,844	\$1,236,844	\$2,565,000	\$1,328,156	107%
State	\$1,431,897	\$275,528	\$560,943	\$560,943	\$714,000	\$153,057	27%
Federal	\$2,250,000	\$972,247	\$750,000	\$750,000	\$1,500,000	\$750,000	100%
Committed FB	\$4,746,137	\$0	\$823,534	\$823,534	\$0		
Total Revenue	\$11,440,790	\$3,594,793	\$2,713,800	\$2,713,800	\$4,919,000	\$2,205,200	81%
Expenditure							
Capital Projects	\$11,440,790	\$3,594,793	\$2,713,800	\$2,713,800	\$4,919,000	\$2,205,200	81%
Total Expenditure	\$11,440,790	\$3,594,793	\$2,713,800	\$2,713,800	\$4,919,000	\$2,205,200	81%

Budget Comments:

Revenue sources are varied to support the Proposed Capital Budget plan. Local revenue of \$140K is the proposal to fund the Schools project for lighting replacement via a performance contract. Local transfer revenue of \$2.6 million comprises use of Committed and Unassigned Fund Balance to cash fund/paygo projects not otherwise eligible for other sources of funding. The State and Federal revenue line items are FEMA and VDOT grants to continue funding the FEMA-Hazard Mitigation/Elevations and Fairfield Project Restoration of Edgehill Service Station.

More detail information on the Proposed Capital Projects for FY2017 can be found in the section on the Proposed Capital Improvement Plan for Fiscal Year 2017 through 2021 presented later in this document.

Debt Service

Purpose/Objective:

The Debt Service Fund was established as the repository of funding for principal and interest costs on outstanding debt. The County has no statutory limit, or “legal debt margin,” on the amount of debt it can issue. The BOS has, however, adopted financial policies that set several parameter limits on the amount of annual debt service payments, for tax supported debt: debt as a percentage of assessed value->3%; debt per capita->\$1700; and debt service as a percent of general government expenditures->10%. This fiscal policy serves as a guide for the level of debt funded projects in the CIP. Debt is considered tax supported if general tax revenues are used or if the County has made a pledge of annual appropriation to repay the debt. This debt includes general obligation debt, Virginia Public School Authority (VPSA), State Literary Fund Loans, and capital lease agreements. The Constitution of Virginia and the Virginia Public Finance Act provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit, as well as debt secured by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. The County is also authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by State law or local ordinance on the amount of general obligation debt which a County may issue; however with certain exceptions, debt which either directly or indirectly is secured by the general obligation of a County must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum.

Summary of County debt, which includes School Board debt, and Debt Ratios:

	Date Issued	Original Amount	Balance at June 30, 2015	Last Payment Due
SCHOOL DEBT				
General Obligation Bonds VPSA				
Bethel Elementary	May 2, 1996	2,800,000	280,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	7,525,000	4,340,000	July 15, 2023
Abingdon Elementary	November 9, 2006	6,505,000	4,351,193	July 15, 2026
Abingdon	November 8, 2007	6,364,713	4,610,000	July 15, 2027
VPSA 2011	December 15, 2011	500,000	470,000	December 1, 2030
VPSA 2012	October 31, 2012	599,684	5,759,694	December 1, 2034
VPSA 2013	November 21, 2013	15,845,000	15,395,000	July 15, 2033
Total VPSA Debt			35,205,887	
State Literary Fund Loans				
Bethel	July 15, 1998	4,970,324	970,324	July 15, 2018
Total Literary Fund Debt			970,324	
Total School Debt			36,176,211	
PRIMARY GOVERNMENT DEBT				
Courthouse Series 2015 Refunding	August 12, 2015	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			10,877,408	
Grand Total Debt			47,053,619	

Summary of Debt Ratios	January 2015 Assessments	County Debt Policy
Debt as a percentage of Assessed Value	1.14%	3.0%
Debt per Capita	\$1,321	\$1,700
Debt Service as a percent of General Government Expenditures	6.79%	10.0%

Budget Summary:

Debt Service Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local	\$0	\$0	\$92,815	\$92,815	\$0	(\$92,815)	-100%
Local Transfer	\$5,502,725	\$5,498,625	\$5,497,531	\$5,497,531	\$5,415,751	(\$81,780)	-1%
Federal	\$233,520	\$233,268	\$233,268	\$233,268	\$233,268	\$0	0%
Total Revenue	\$5,736,245	\$5,731,893	\$5,823,614	\$5,823,614	\$5,649,019	(\$174,595)	-3%
Expenditure							
Debt Service	\$5,736,245	\$5,731,893	\$5,823,614	\$5,823,614	\$5,649,019	(\$174,595)	-3%
Total Expenditure	\$5,736,245	\$5,731,893	\$5,823,614	\$5,823,614	\$5,649,019	(\$174,595)	-3%

Budget Comments:

Reduction in debt relate to a refunding in FY2016. No new debt is proposed for FY2017. Significant debt retirements for both the General and Enterprise Funds to occur in FY2018, which frees up capacity for new debt. New debt capacity is expected to reach approximately \$19 million in FY2019.

Utilities

Purpose/Objective:

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 4600 accounts and sewer service to approximately 1500 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.

Major Programs:

- 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
- Operate/maintain wastewater collection and transmission facilities
- Inspect annually food service establishments (FSEs) for compliance with Fats Oils & Grease (FOG) program
- Development plan review and construction inspection
- Manage and resolve issues related to the Consent Order

Performance Measures:

- Cash Reserve (FY14: 41 Days)
- Debt-Service Coverage Ratio (FY14: 0.24)
- Employee Turnover (29%)
- Average Water Leak Repair Time
- Cost to Treat and Deliver 1,000 Gallons of Water (Approximately: \$2.45/1,000 Gallons)

Budget Summary:

Utilities Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Service Charges	\$4,658,400	\$4,394,430	\$4,529,500	\$4,529,500	\$4,538,000	\$8,500	0%
Local Transfer	\$673,758	\$673,758	\$784,536	\$784,536	\$574,536	(\$210,000)	-27%
Loan Proceeds	\$2,485,000	\$84,871	\$2,230,000	\$2,230,000	\$1,205,500	(\$1,024,500)	-46%
Fund Balance Use	\$250,000	\$0	\$0	\$0	\$0	\$0	0%
Other	\$12,950	\$20,732	\$15,600	\$15,600	\$21,500	\$5,900	38%
Total Revenue	\$8,080,108	\$5,173,791	\$7,559,636	\$7,559,636	\$6,339,536	(\$1,220,100)	-16%
Expenditure							
Operating	\$5,307,312	\$2,531,940	\$4,787,394	\$4,787,394	\$3,670,507	(\$1,116,887)	-23%
Debt Service	\$2,772,796	\$2,775,976	\$2,772,242	\$2,772,242	\$2,669,029	(\$103,213)	-4%
Total Expenditure	\$8,080,108	\$5,307,916	\$7,559,636	\$7,559,636	\$6,339,536	(\$1,220,100)	-16%

Budget Comments:

The Local Transfer from the General Fund is reduced, \$100K for the one time anticipated use for a master plan study and \$110K related to interest savings from the anticipated bond refundings. Also the decrease in Loan Proceeds relate to the spenddown and completion of the consent agenda projects and other related long term system improvements. Utilities is fully absorbing their 5% compensation and health insurance increases.

Sanitary Districts

Purpose/Objective:

The two sanitary districts, Gloucester Sanitary District #1 (GSD) and the Gloucester Point Sanitary District (GPSD) , exit now to provide street lights service and miscellaneous utility needs. These districts are supported through an ad valorem tax and will remain in place at one cent per one hundred dollars of assessed valuation.

Budget Summary:

GSD Fund	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local Revenue	\$19,107	\$19,391	\$18,930	\$18,930	\$19,400	\$470	2%
Fund Balance Use	\$5,020	\$0	\$5,020	\$5,020	\$10,600	\$5,580	111%
Total Revenue	\$24,127	\$19,391	\$23,950	\$23,950	\$30,000	\$6,050	25%
Expenditure							
Operating	\$24,127	\$19,391	\$23,950	\$23,950	\$30,000	\$6,050	25%
Total Expenditure	\$24,127	\$19,391	\$23,950	\$23,950	\$30,000	\$6,050	25%

GPSD	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local Revenue	\$20,150	\$20,113	\$20,150	\$20,150	\$20,130	(\$20)	0%
Fund Balance Use	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue	\$20,150	\$20,113	\$20,150	\$20,150	\$20,130	(\$20)	0%
Expenditure							
Operating	\$20,150	\$20,113	\$20,150	\$20,150	\$20,130	(\$20)	0%
Total Expenditure	\$20,150	\$20,113	\$20,150	\$20,150	\$20,130	(\$20)	0%

Budget Comments:

No comments.

Mosquito Control

Purpose/Objective:

Gloucester County provides a limited mosquito control program to targeted Mosquito Control Districts (MCDs) which is managed by the B&G Department. 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. The program is guided by a three member Mosquito Control Commission comprised of two citizens and the local regional Virginia Department of Health Director. Funding for Gloucester County’s Mosquito Control Program is solely based on revenue generated annually by a special tax (\$0.01/\$100 assessed real estate property value) to citizen’s land ownership within the designated Mosquito Control districts. These funds are utilized each fiscal year for part-time drivers, vehicle maintenance costs, vehicle fuel, training/certifications, and chemicals used in administering larviciding and adulticiding.

Major Programs:

- * Overall management and administration of the mosquito control program and commission
- * Public education serving the Mosquito Control Districts (MCDs) and for the general community
- * Distribution of release forms permitting application of chemical on private property within an MCDS
- * 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

Performance Measures:

Increase the percentage of mosquito trapping samples

Budget Summary:

Mosquito Control	FY2015 Final Budget	FY2015 Actual	FY2016 Revised Budget	FY2016 Expected	FY2017 Proposed	Dollar Change	% Change
Revenue							
Local Revenue	\$94,011	\$95,691	\$93,145	\$93,145	\$93,145	\$0	0%
Fund Balance Use	\$19,000	\$0	\$45,500	\$45,500	\$18,826	(\$26,674)	-59%
Total Revenue	\$113,011	\$95,691	\$138,645	\$138,645	\$111,971	(\$26,674)	-19%
Expenditure							
Operating	\$113,011	\$95,691	\$138,645	\$138,645	\$111,971	(\$26,674)	-19%
Total Expenditure	\$113,011	\$95,691	\$138,645	\$138,645	\$111,971	(\$26,674)	-19%

Budget Comments:

No comments.



**Proposed Capital Improvement Plan
for
Fiscal Year 2017 through 2021**



Introduction

The purpose of having a Capital Improvement Plan (CIP) is to assess the County's existing condition and identify needs which must be addressed to accomplish planning goals set forth by the Board of Supervisors (BOS). The CIP sets forth needs and priorities to coordinate the development of County facilities with anticipated funding sources, growth, and the community's ability to pay. It serves as a "blueprint" for the future of the community and is a dynamic tool, not a static document.

Having adequate public infrastructure is important to the effective and efficient delivery of services to the public. By saying where public schools, water or sewer lines, drainage and other improvements should be constructed, the County can encourage development in appropriate areas. "Appropriate" is used here to mean consistent with adopted policies and plans. This makes the CIP a key document in influencing and managing growth.

The CIP is also an important tool in ensuring efficient use of limited financial resources. The acquisition, construction, expansion, rehabilitation and upgrading of infrastructure constitute a major demand on the financial resources that must be planned for in advance and must be comprehensive. For these reasons, the County of Gloucester annually develops a five-year CIP Plan to define needs, set priorities, plan funding and anticipate impacts of proposed capital projects on the operating budget of the government. By reviewing anticipated revenues with anticipated capital needs, priorities can be established to ensure that essential public services can be continued and improved without interruption.

Legal Basis for the CIP

The CIP is prepared pursuant to Article 5 of Section 15.2-2239 of the Code of Virginia, as amended, which reads:

"A local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program based on the comprehensive plan of the locality for a period not to exceed the ensuing five years. The commission shall submit the program annually to the governing body, or to the chief administrative officer or other official charged with preparation of the budget for the locality, at such time as it or he shall direct. The capital improvement program shall include the commission's recommendations, and estimates of cost of the facilities and the means of financing them, to be undertaken in the ensuing fiscal year and in a period not to exceed the next four years, as the basis of the capital budget for the locality. In the preparation of its capital budget recommendations, the commission shall consult with the chief administrative officer or other executive head of the government of the locality, the heads of departments and interested citizens and organizations and shall hold such public hearings as it deems necessary."

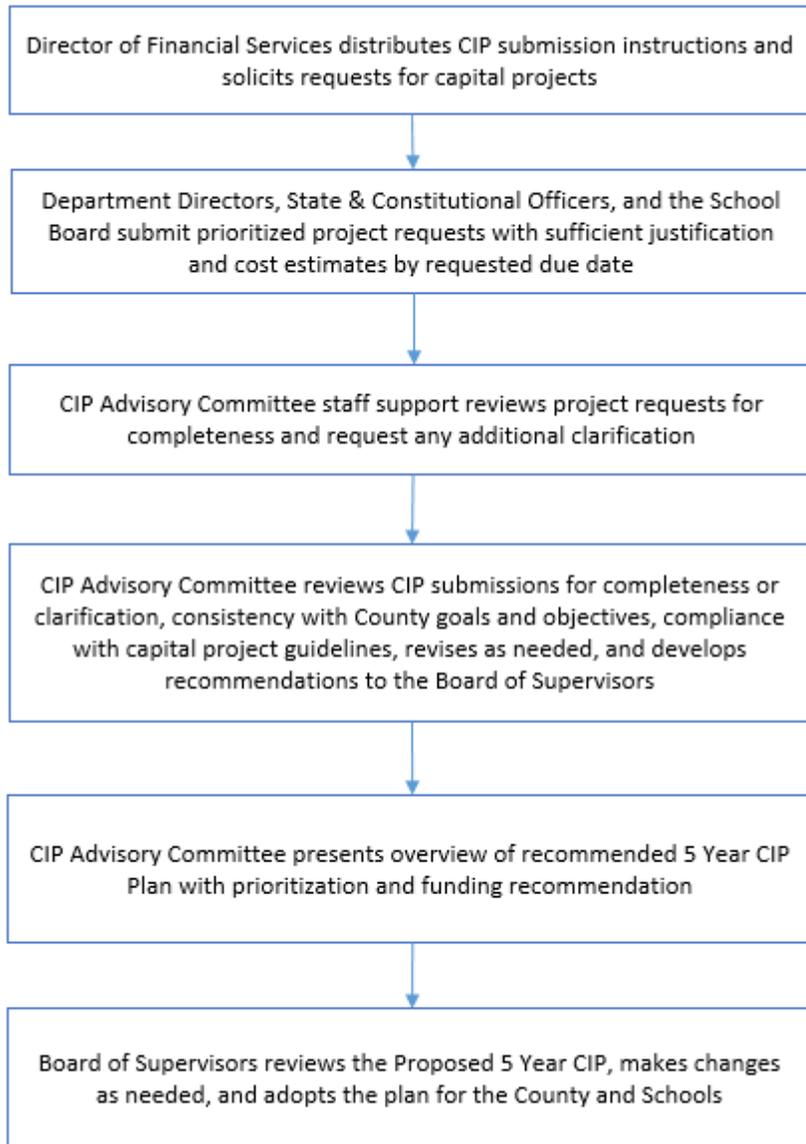
Currently in Gloucester County, the CIP Advisory Committee prepares the CIP program with the Planning Commission reviewing it for consistency with the Comprehensive Plan.

Following is the CIP in brief including key dates and highlights of the process, and a flow chart showing the overall process.

Key Dates in the CIP Development Process

Date	Responsible Party	Capital Improvement Plan Development Action Items
July	Director of Financial Services	Distribute FY2017-2021 CIP Submission Request Package
August	Director of Financial Services	Provide any SharePoint Training
August-September	Director of Financial Services	Provide CIP creation and submission assistance
September	Department Directors, State & Constitutional Officers, & Schools	Submit CIP Project Requests for FY2017-2021
September	County Administrator, Planning & Zoning, Engineering, and Finance Directors	Preliminary review of CIP Submission Requests, requesting any necessary revisions/clarifications from Department Directors
September	Director of Financial Services	Create/revise CIP Procedural Guidelines for CIP Advisory Committee Review
September	Director of Financial Services	Convene CIP Committee to develop the Proposed FY17-FY21 CIP; review and approve CIP Procedural Guidelines (initial meeting)
October	CIP Advisory Committee	Second scheduled meeting to develop the Proposed FY17-FY21 CIP; review and approve CIP Procedural Guidelines
October	CIP Advisory Committee	Third scheduled meeting to develop the Proposed FY17-FY21 CIP; review and approve CIP Procedural Guidelines
November-January	CIP Advisory Committee	Continue meeting if necessary for goal of 5 Year CIP recommendation presented to BOS in January 2016
January	CIP Advisory Committee	Present Proposed 5 Year CIP (FY17-FY21) to BOS
January through April	Board of Supervisors	CIP Workshops, discussions, public hearings etc.
April-May	Board of Supervisors	Adopt resolution for Gloucester County 5 Year CIP Plan

Flowchart of Process for Review, Recommendation, and Adoption of the CIP



County Plans, Priorities, and Policies

Through the CIP, the BOS establishes its priorities for large-cost, long-term improvements to public facilities, such as schools, public buildings, parks and recreation facilities, as well as acquisition of technology systems and equipment. The CIP is coordinated with various County policies and governmental regulations as applicable to include:

- ☒ BOS' Policy – Debt Obligation Policy
- ☒ BOS' Policy – Fund Balance Policy
- ☒ BOS' Vision for 2035
- ☒ Commercial Site Plans
- ☒ Community Planning Initiatives and Projects
- ☒ Comprehensive Plan

- ☒ County Administrator’s Policy – County Facilities Maintenance, Repair, and Replacement Fund Policy
- ☒ Emergency Management Plan
- ☒ Federal and State Government Regulatory Requirements
- ☒ Master Plans
- ☒ Storm Water Management Ordinance
- ☒ Three Year Strategic Plan adopted June 2015
- ☒ Transportation Plan
- ☒ Gloucester County Code

Where possible, each project in the CIP should be linked to a BOS’ priority, policy, or government regulation, and this linkage should be mentioned on each project detail page. The County’s vision includes enhancing the infrastructure quality of our community and providing an environment and services valued by our citizens. The County’s core strategies include achieving multiple positive outcomes and utilizing a quality approach. The development of the CIP offers an important opportunity to put adopted vision and core strategic priorities into action. To do so requires that the managing departments and agencies of the CIP continue to coordinate with one another and with other stakeholders in the development of their respective capital projects and programs to maximize opportunities for achieving multiple outcomes, and carefully evaluate and establish the appropriate level of aesthetics and quality for each project at the lowest possible cost. Such opportunities, undertaken in a coordinated manner, often have less overall cost and less overall disruption to the community, than if undertaken individually.

CIP Organization and Eligibility

Capital projects are arranged by priorities within the County’s business areas to direct resources. The CIP document serves to communicate County priorities to the public via the capital budget development and public hearing process and through public access to the actual approved CIP document.

To qualify as a capital project and be requested in the CIP, a project must fulfill the following requirements:

1. Have a minimum established cost of \$50,000 or be of such a significant nature as to prevent its being funded in the Operating Budget.
2. Be a major expenditure for:
 - a. Construction – Production of long-term assets, fixed works and structures, or additions, replacements and major alterations, either on a contractual basis by private contractors or by county work forces. Costs may include: planning and designing; grading, landscaping and other site improvements; relocation costs; and provision of equipment and facilities that are integral parts of a structure. If a project involves upgrades or renovation to an existing facility, it should substantially increase the value of the facility or substantially extend the life of the facility. Small capital acquisitions, or those with short life cycles, should be included in the Operating Budget. Construction excludes expenditures for normal repairs, recurring costs, maintenance and supplies (different from construction materials utilized by County forces) unless these cannot be readily segregated. Construction may include major repairs, such as building renovations if the work extends the useful life of the asset.
 - b. Purchase of Land and Existing Structures – Purchase of land and right-of-ways, title searches, and similar activities associated with the purchase transaction.
 - c. Communications and Information Technology Projects – Equipment, major software applications and infrastructure improvements to develop or enhance the County’s communications, automation, and information capabilities.

NOTE: Maintenance, repairs or modifications, which do not increase the useful life of existing facilities do not qualify as capital projects and should be requested in the Operating Budget rather than the CIP. However, in some cases, it may be suitable to request that the acquisition of a major capital asset be considered as a capital project. The purchase of rolling stock should not be included as part of capital projects. The additional rolling stock needs of a

new or expanded facility are considered part of the facility's on-going operations and should be requested through the operating budget along with any additional maintenance costs. This enables the County to better plan for items like vehicle purchases, track the fleet inventory, and plan for the maintenance needs of additional vehicles as increasing the size of the fleet impacts the County's maintenance operations and budget.

Annual Funding Allocations and Additional Funding Appropriations for Projects

Within the five year CIP program, the only year actually appropriated by the BOS is “Year One” and is called the “Capital Budget” (see illustration below). Available funding for a project is comprised of appropriations from previous years (i.e., appropriations-to-date) and “Year One” funding. Resources in Years 2 through 5 are un-appropriated and are not available for expenditures. However, since land may be acquired, design work completed, or construction begun, it is recognized that projects for which partial funding is appropriated may be given higher priority for future funding than those projects with no appropriations. At the same time that appropriations occur, the estimated revenues or means of financing involving cash/pay-as-you-go (paygo), bonds, leases, or other debt instruments is authorized. These annual funding allocations may be increased by funds available through grants from State or Federal agencies or other newly identified sources of funding. Ensuring that the revenue supporting the project can be realized and that there is a written agreement of funding award from the grantor agency is a requirement.

Illustration:

Programmed Funding	Available Funds		Non-Appropriated Programmed CIP Funding					
	Appropriated to Date	Budgeted Year 1 FY 20XX-XX	Year 2 FY 20XX-XX	Year 3 FY 20XX-XX	Year 4 FY 20XX-XX	Year 5 FY 20XX-XX	Year 6 FY 20XX-XX	Future Funding
7,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0

Capital Budget ↗

Key Guidelines in the Development of a CIP Plan

Guideline #1: Establishing and Requesting New Projects or Additional Funding for Existing Projects

CIP projects are identified by Department and Agency Directors, State and Constitutional Officers, or through the Board of Supervisors or School Board requests. Each section is responsible for coordinating, managing, reviewing, and submitting requests to the Director of Financial Services within prescribed timeframes. While projects can be approved by action of the BOS any time during a fiscal year, the formal CIP development begins in July of each year and culminates in BOS’ approval of the CIP typically no later than the following May for the next five-year period. Projects requested and approved out of cycle should be limited to emergencies or unforeseeable emerging trends for which action cannot be postponed until the next CIP development cycle.

Several steps are involved when establishing a capital project in order to provide sufficient information to decision makers therefore a detailed CIP Submission Packet was distributed providing instructions, forms, and guidelines for those needing to make CIP request(s). Among other things, the CIP Submission Packet provided the following guideline on a key component-project narrative and justification:

PROJECT NARRATIVE/JUSTIFICATION: Indicate whether the project is mandated, Mandating Agency, and whether the Agency is Federal, State, or Local. **Every narrative needs to start with a statement of need for the project and what it is expected to accomplish. Quantify the benefits.** Give a detailed explanation whether the project is to replace existing facilities and land or is an addition involving an increase in service delivery. A description of buildings or land acquisition projects should include function, dimensions, overall characteristics, unusual conditions, and any

other pertinent information. Directly identify and describe its relationship to regional, Local, State, and Federal policies and plans, as well as the requesting department's own multiyear plans and program. Specific County/Department Goals and Objectives should be cited. **Indicate and quantify any alternatives that might meet the needs indicated for the proposed projects and why they were rejected in favor of this proposed project-ie cost/benefit analysis. Indicate and quantify what the consequences would be on services if the project is not funded.** In addition, if the project is located or serves areas outside Gloucester County, clear justification is especially critical. Please include the operating costs for the current equipment or facility as compared to the cost of proposal. For example, the existing building requires frequent electrical repairs and heating and cooling costs are excessive (quantify \$\$). A new building would realize operating savings within XX years of completion. Another example would be duplication of efforts with existing software and new software would result in fewer labor hours and decreased labor costs. **Outline any potential liabilities that need to be prepared for with doing or not doing this project.** If additional information not requested would be helpful in understanding the project, please provide it.

Guideline #2: Submitting, Reviewing, Recommending, and Adopting the CIP Plan

A budget is a spending plan that balances expenditures and available revenues over a fixed period of time. The CIP development process has numerous review stages before a project is approved by the BOS with expenditure authority. Participants and the processes employed in the review process are described below:

The **Requesting Department or Agency** can be any department or agency in the County or Schools. The requesting agency determines if the project meets the criteria of a capital project. If not, the agency should request the project through the operating budget. If uncertain, the agency should contact either the Director of Engineering or Financial Services for guidance.

The requesting agency provides information to the Director of Financial Services and the CIP Advisory Committee primarily to:

1. Describe and justify the project and its scope;
2. Provide cost estimates if available (if not, the Engineering Department will develop these); and
3. Estimate the impact on future operation and maintenance resources.

If data cannot be provided within the budget development timeframe, the project request is deferred.

The **CIP Advisory Staff Support Team** exists and composition may vary from year to year. Generally, the team may include the County Administrator or his/her designee, Director of Planning and Zoning, Director of Engineering, and the Director of Financial Services. The School Division has a separate process, which involves requests that are approved for submission by the School Board.

The team is responsible for reviewing related policies and procedures and making any recommended changes prior to the start of the CIP budget development process. The team reviews the projects for eligibility, understandability and completeness of justification, and reasonableness of the capital and future operating cost estimates. The team also discusses and evaluates potential funding options. Where appropriate, department and agency representatives attend specific team meetings to provide information about specific projects under consideration, clarifying any issues in the submissions, and verifies costs and funding sources.

Based on the support team's input, the Director of Financial Services prepares a packet of submitted CIP projects with proposed funding sources for the CIP Advisory Committee. The Director of Financial Services is also responsible for providing an estimate of debt capacity and unassigned fund balance availability based on related policy requirements.

The **CIP Advisory Committee** is responsible for developing a Proposed 5 Year CIP that balances appropriations with estimated revenues for the five-year period, taking into account demands that projects may make on the operating budget in the future, and commitments for approved projects beyond the five-year CIP period. The Committee is

composed of six members: two from the Board of Supervisors, one from the School Board, one from the Planning Commission, and two Gloucester County citizen representatives. They are assisted by the staff support team.

The Committee also reviews for eligibility and completeness of justifications. They provide a County-wide review of the submitted CIP project requests with the goal of providing the BOS with a prioritized list of recommendations. The Committee makes funding recommendations for a balanced (appropriations vs. revenues) Proposed 5 Year CIP.

The **Board of Supervisors** makes the ultimate decisions about capital projects and their funding and must, by law, approve projects and any changes to supporting revenues. The School Board, in its capacity as an independently elected body, recommends a School capital program to the Board of Supervisors. The BOS, however, has responsibility for authorizing appropriations and, therefore, must give final approval to School projects as a part of the approved CIP.

The BOS may add projects, defer or delete projects, approve new revenues or additional revenues, and may change the scope of a project. Approval occurs at the same time as the operating budget (early to mid-April), which means that the BOS must receive the CIP Advisory Committee's recommendation for a CIP before March of each year to allow adequate time for public hearings and BOS' study and deliberation. The BOS' acts on the recommendations from the CIP Advisory Committee and the public hearings.

Once a project is approved by BOS, it requires Board action to substantially change that project. This applies not only to funding but to the *scope and description* of the project as well. It is critical that requesting departments and agencies ensure the accuracy of project costs and information so that corrections are not needed after Board approval. If external conditions beyond control of the government (e.g., federal regulation change, change in the State budget) force a change in project scope or cost, these changes must be approved by the BOS. This should be done as soon as accurate information on the needed change is available, but must be done prior to procurement or contract amendment action is taken.

Guideline #3: Criteria for Prioritization

All projects must be prioritized. Fundamentally, every project should be evaluated by asking, "What difference will it make if this project is not funded?" This might include what customers (citizens) will be affected by this project and what service will be impacted by this project. Since the CIP is a *long-term* plan to direct *limited* resources to the County's *most critical* capital needs, the following questions also should be asked for each project: "Why this level or cost? Why this year or cycle?"

General Criteria for Prioritizing Capital Projects:

Consistency or Relationship to:

- Board of Supervisors' Priorities
- Comprehensive Plan
- Financial Planning
- Legally Required/Mandated
- Operating Budgets
- Population Served
- Protection of Capital/Fixed Assets
- Public Health and Safety
- Public Support
- Relationship to Other Projects
- Standard of Service
- Strategic Plans or Goals
- Urgency or Need



Utilizing criteria, the CIP Advisory Committee recommends a list of projects and funding mechanism within the 5 Year CIP. Also they may recommend reallocation of appropriations-to-date in existing projects to high-priority projects or provide “unused” and available resources for new projects.

Guideline #4: Funding Sources

The Five-Year CIP is a financial plan that forecasts the anticipated expenditures and approximate timing and source of funding for each project. The adoption of the CIP does not appropriate funds, nor commit the BOS to any expenditure in fiscal years two through five. The first fiscal year is appropriated in conjunction with the Adopted Budget.

The relationship between the CIP and the operating budget is carefully considered during the operating budget process. The CIP has three direct impacts on the operating budget:

1. Any projects funded with general fund resources must be evaluated and prioritized with other needs for the competing resources for that year;
2. Any project funded with long-term debt financing must be in compliance with the debt policy and must anticipate the impact of the repayment of debt service on current and future budget years; and
3. Operating life cycle costs from implementation, such as staffing and maintenance costs.

The following are the typical CIP funding sources utilized by the County:

Connection/Development Fees: Public Utility fees associated with new water and sewer connections to obtain capacity in the utility system.

Fund Balance Assignment: Funds transferred from the General Fund that were classified as an assigned or committed fund balance and in excess of the unassigned fund balance required by County policy.

General Fund: Direct payments from the County's operating revenue.

Long-Term Debt: Provides current financial resources to governmental funds, while the repayment of the principal and interest of long-term debt consumes the current financial resources of governmental funds.

Prior Year's Balance - Asset Forfeiture: Asset forfeiture funds which have been received in a prior year and recorded as part of the General Fund's restricted fund balance which are being appropriated for use on an authorized judicial or law enforcement project.

Proffers: Cash proffers are only used to finance the related construction or public improvements for which the payments were received.

Revenue Bonds: Payments from the proceeds of the sale of Revenue Bonds. These bonds pledge the revenue generating potential of a facility or utility system.

State and Federal Grants: Payments from the State and Federal Government to provide facilities promoted by the State and Federal agencies.

User Fees: Public Utility or other fees paid by existing customers of the related services.

Guideline #5: Reporting on the Capital Budget

The County recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Leadership and citizens should all have the ability to review the status and expected completion of approved capital projects.

The Director of Financial Services, in conjunction with project managers, will develop and provide periodic reports routinely on all ongoing capital projects. The reports will compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in scope of the project, and alert management to any concerns with completion of the project on time or on schedule.

In Summary

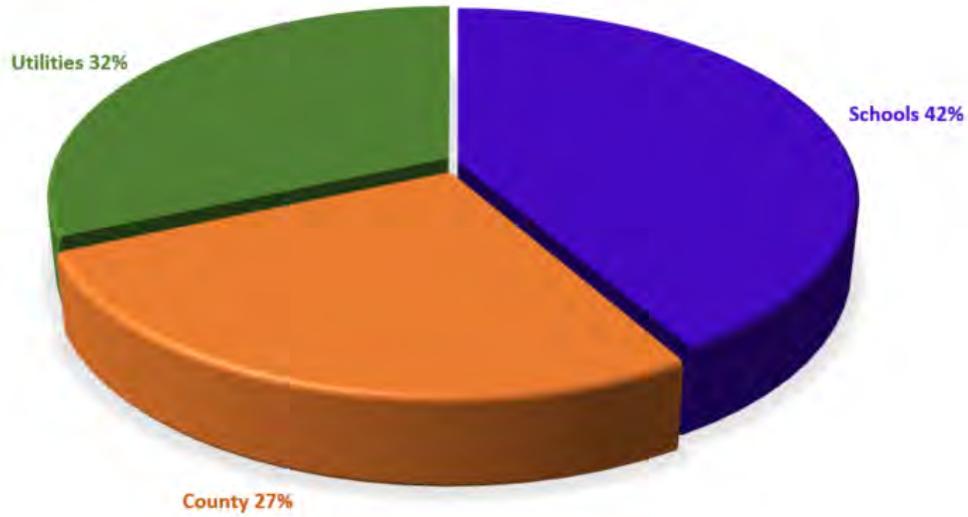
The CIP is primarily a planning document. As such, it is subject to change each year as the needs of the community become more defined and projects move closer to final implementation. The adoption of the Capital Improvement Program is neither a commitment to a particular project nor a limitation to a particular cost. As a basic tool for scheduling anticipated capital projects and capital financing, the CIP is a key element in planning and controlling future debt service requirements. For this reason, the CIP includes some projects where needs have been defined, but specific solutions or funding amounts have not been identified. When adopted, the CIP provides the framework for the County Administrator and the Board of Supervisors with respect to managing bond sales, investment planning and project planning.

Following is the Proposed 5 Year CIP Plan for the period FY2017 through FY2021 with identified potential funding sources.

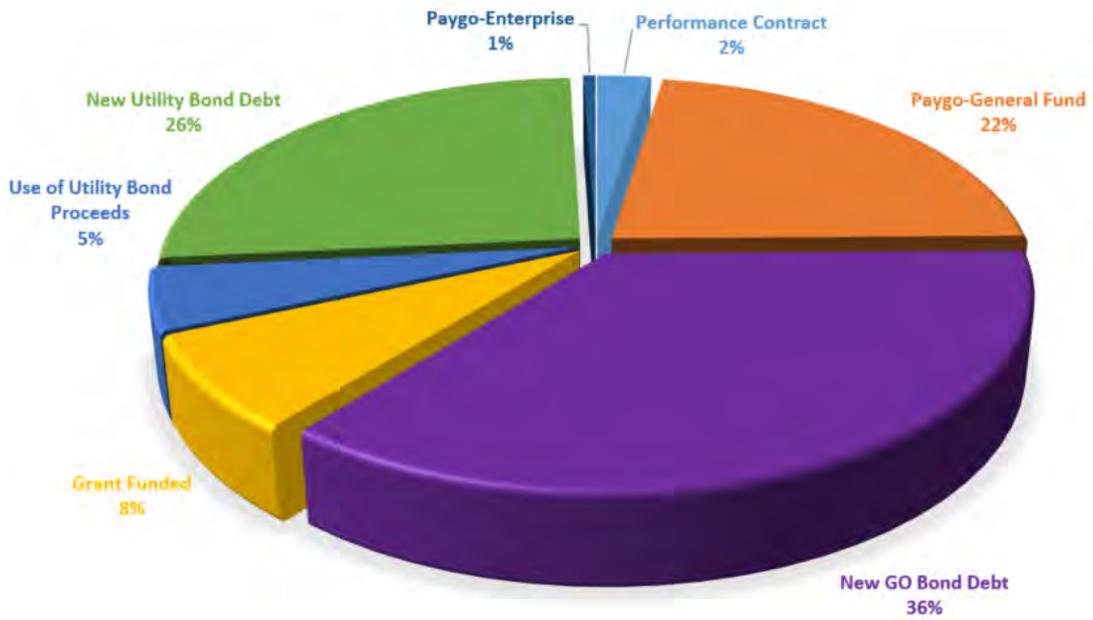
FY2017-FY2021 Capital Improvement Program (CIP) at a Glance

Five Year Capital Improvements Program: All Funds \$28,898,894

FY17-FY21 CIP PROJECTS FUND



FY17 -FY21 CIP FUNDING SOURCES



Proposed Five Year Capital Improvement Plan

General Fund Related Capital:

Funding Type	Project Type	Department	Project Title with Adjustment Notes	Total Cost	Year One FY2017	Year Two FY2018	Year Three FY2019	Year Four FY2020	Year Five FY2021	Year Six and Beyond
Performance Contract*	New	Schools	Lighting Replacement in all schools	\$700,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	
Paygo - General Fund	New	Parks Rec Tourism	Accessibility Improvements-Variou Parks	\$174,000	\$174,000					
Paygo - General Fund	New	Engineering	ADA Accessibility Improvements	\$62,000	\$62,000					
Paygo - General Fund	New	Schools	HVAC Replacement at Various Schools	\$412,031	\$297,922				\$114,109	
Paygo - General Fund	New	Radio O&M	Regional Public Safety Radio System (Managed Lifecycle Upgrades)	\$2,246,137	\$576,101	\$420,299	\$118,088	\$59,196	\$623,068	\$449,385
Paygo - General Fund	New	Engineering	Energy Audit & Capital Improvements	\$100,000		\$100,000				
Paygo - General Fund	New	Schools	Roofing Replacement/Coating at GHS minor (FY17 modified for only GHS minor)	\$112,000	\$112,000					
Paygo - General Fund	New	Schools	School Bus Replacement Program (5 per year @ \$93,000 plus 3% inflation) (FY17 reduced to level fund from FY2016)	\$2,166,897	\$163,148	\$478,950	\$493,319	\$508,118	\$523,362	
Paygo - General Fund	New	Parks Rec Tourism	Historic Area Improvements	\$75,000	\$75,000					
Paygo - General Fund	New	Registrar	New Voting Machines	\$136,000	\$136,000					
Paygo - General Fund	New	Information Technology	Broadband Study	\$50,000	\$50,000					
Paygo - General Fund	New	Schools	GHS Master Plan Study	\$100,000	\$100,000					
Paygo - General Fund	New	Economic Development	Old Page Master Plan Study	\$50,000	\$50,000					
Paygo - General Fund	New	Capital Reserve	Committed to seed FY18 Paygo/PS Radio Obligation	\$378,829	\$378,829					
GO Debt	New	Sheriff	911 Call Answering Equipment (CPE) Upgrade	\$600,000			\$600,000			
GO Debt	New	Schools	Roofing Replacement/Coating at Bethel	\$1,100,000			\$1,100,000			
GO Debt	New	Schools	Bathroom Renovations at Achilles, Botetourt, Petsworth, and GHS GHS removed in FY2021-Part of GHS Master Plan Study	\$270,000		\$90,000	\$90,000	\$90,000	\$0	
GO Debt	New	Schools	Playground Equipment Replacement at Botetourt and Achilles	\$360,000		\$180,000	\$180,000			
GO Debt	New	Schools	Bus Compound Parking Lot Repairs	\$130,000		\$130,000				
GO Debt	New	Schools	Bus Compound Relocation	\$6,000,000					\$6,000,000	
GO Debt	New	Schools	New Achilles Bus Loop	\$700,000		\$50,000	\$650,000			
GO Debt	New	Social Services	Social Services Building Expansion	\$1,030,000				\$130,000	\$900,000	
GO Debt	New	Engineering	Asphalt Paving & Overlay-2002 Courthouse Pking Lot	\$100,000					\$100,000	
GO Debt	New	Engineering	Asphalt Paving & Overlay-Justice Dr & Law Enforcement Parking Lot	\$105,000		\$105,000				
Grant	Ongoing	Engineering	FEMA-Hazard Mitigation/Elevations	\$2,000,000	\$2,000,000					
Grant	Ongoing	Engineering	Fairfield Project-Restoration of Edgehill Service Station	\$214,000	\$214,000					
Paygo - General Fund	Ongoing	Cable Services	Cable Services Infrastructure Upgrades	\$160,000	\$160,000					
Paygo - General Fund	Ongoing	Information Technology	Tax & Receipting Software Replacment	\$230,000	\$230,000					
Total Recommended Projects Year One-Year Six and Beyond-General Fund Obligations				\$19,761,894	\$4,919,000	\$1,694,249	\$3,371,407	\$927,314	\$8,400,539	\$449,385

Enterprise Fund Related Capital:

Modifications to these projects likely pursuant to a Utilities Master Plan Study to commence in FY2016.

Funding Type	Project Type	Department	Project Title with Adjustment Notes	Total Cost	Year One FY2017	Year Two FY2018	Year Three FY2019	Year Four FY2020	Year Five FY2021	Year Six and Beyond
Current Proceeds	New	Utilities	Rehab/Repair Sewers in P5 #11 (Courthouse North) Service Area Phase 1	\$757,000	\$757,000					
Current Proceeds	New	Utilities	Replace Customer Meters	\$700,000	\$700,000					
New Utility Bonds	New	Utilities	Courthouse South Sewer Rehab/Repair	\$2,220,000				\$2,220,000		
New Utility Bonds	New	Utilities	Rehab/Repair Sewers in P5t #11 (Courthouse North) Service Area Phase 2	\$940,000		\$940,000				
New Utility Bonds	New	Utilities	Rebuild P5 #11 (Courthouse North)	\$600,000			\$600,000			
New Utility Bonds	New	Utilities	Replace P5 #13 Courthouse South	\$1,250,000					\$1,250,000	
New Utility Bonds	New	Utilities	Rebuild P5 #12 Summerville	\$450,000						\$450,000
New Utility Bonds	New	Utilities	Drying Bed for Water Treatment Plant Residuals	\$175,000					\$175,000	
Paygo - Enterprise	New	Utilities	Water Treatment Plant Roof Replacement	\$75,000			\$75,000			
Paygo - Enterprise	New	Utilities	Water Treatment Plant Façade Repairs	\$85,000			\$85,000			
New Utility Bonds	New	Utilities	Replace Reverse Osmosis Membranes	\$135,000		\$135,000				
New Utility Bonds	New	Utilities	Utility Yard	\$1,500,000		\$1,500,000				
New Utility Bonds	New	Utilities	Pave Beaverdam Lane	\$250,000		\$250,000				
Total Recommended Projects Year One-Year Six and Beyond-Enterprise				\$9,137,000	\$1,457,000	\$2,825,000	\$760,000	\$2,220,000	\$1,425,000	\$450,000
Total Recommended Capital Plan for Funding				\$28,898,894	\$6,376,000	\$4,519,249	\$4,131,407	\$3,147,314	\$9,825,539	\$899,385

Proposed Funding for the Capital Plan:

Proposed Funding	Total Cost	Year One FY2017	Year Two FY2018	Year Three FY2019	Year Four FY2020	Year Five FY2021	Year Six and Beyond
Performance Contract	\$700,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$0
Paygo-General Fund	\$6,452,894	\$2,565,000	\$999,249	\$611,407	\$567,314	\$1,260,539	\$449,385
New GO Bond Debt	\$10,395,000	\$0	\$555,000	\$2,620,000	\$220,000	\$7,000,000	\$0
Grant Funded	\$2,214,000	\$2,214,000	\$0	\$0	\$0	\$0	\$0
Use of Utility Bond Proceeds	\$1,457,000	\$1,457,000	\$0	\$0	\$0	\$0	\$0
New Utility Bond Debt	\$7,520,000	\$0	\$2,825,000	\$600,000	\$2,220,000	\$1,425,000	\$450,000
Paygo-Enterprise	\$160,000	\$0	\$0	\$160,000	\$0	\$0	\$0
Total Recommended Funding for Capital Plan	\$28,898,894	\$6,376,000	\$4,519,249	\$4,131,407	\$3,147,314	\$9,825,539	\$899,385

Proposed FY17 CIP Projects for all funds totals \$6,376,000, \$4,919,000 for the General Fund utilizing Fund Balance for paygo capital and grant funds, and \$1,457,000 for the Utilities Enterprise Fund utilizing remaining bond proceeds. No new debt proposed in FY2017. Significant debt retirements for both the General and Enterprise Funds to occur in FY2018, which frees up capacity for either new debt and/or paygo-cash financing. New debt capacity is expected to reach approximately \$19 million in FY2019. The first fiscal year of the CIP is appropriated in conjunction with the annual operating budget. Following are the submitted CIP project requests related to the proposed 5 Year CIP.

Submitted Requests for New Projects in the Proposed Five Year CIP

General Fund Supported:

General Project Information		Date of Submission	9/8/2015
Capital Project-New or Expansion		CIP Advisory Committee Use Only:	
Capital Maintenance Major-New Project	X	Ranking	
Capital Maintenance-Neither new nor expanding		Comments	

Project Title	Lighting replacement in all schools		
Project Location	All schools	County/School?	School
Dept Name & Budget Unit # (16-	Facilities - 20-46-820		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	3	Out of how many submissions?	20

Proposed Schedule/Cost			
Date Improvements Begin	7/1/2016	Date Improvements Complete	6/30/2021
Design/Engineering Cost	\$ -	Construction/Equipment Cost	\$ 700,000
Annual/Recurring Cost	\$ -	Recurring Revenue Generated	\$ -
		Useful life (in years)	20
		Previous Funding	NA
		Fiscal Year	NA

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 700,000		\$ 700,000
Financing								
								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (140,000)	\$ (140,000)	\$ (140,000)	\$ (140,000)	\$ (140,000)	\$ (700,000)	\$ -	\$ (700,000)
calculation error						-		-

Project Narrative/Justification	Mandated?		Mandating Agency	
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

Replace all T-12 fluorescent classroom/facility light fixtures in all schools. Due to Federal Government changes in lighting fixture requirements, the current model of lamps used in schools is no longer being manufactured. It will be necessary to re-lamp all fixtures over the next four fiscal years as the supply of lamps disappears from warehouses and availability.

General Project Information					Date of Submission	9/10/2015			
Capital Project-New or Expansion				X	CIP Advisory Committee Use Only:				
Capital Maintenance Major-New Project					Ranking				
Capital Maintenance-Neither new nor expanding					Comments				
Project Title	Accessibility Improvements								
Project Location	County Parks				County/School?				
Dept Name & Budget Unit # (16-	Parks, Recreation and Tourism & 10-47-000-713-020-000								
Contact Name/Phone/Email	Carol Steele/693-1261/csteele@gloucesterva.info								
Dept Priority #	1	Out of how many submissions?			5				
Proposed Schedule/Cost									
Date Improvements Begin	7/1/2016	Date Improvements Complete	6/30/2017			Useful life (in years)	5+		
Design/Engineering Cost	N/A	Construction/Equipment Cost	\$ 174,000			Previous Funding	\$ -		
Annual/Recurring Cost	\$ -	Recurring Revenue Generated	\$ -			Fiscal Year	N/A		
Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs	
Proposed Capital Costs	\$ 174,000					\$ 174,000		\$ 174,000	
Financing									Total Project Financing
General Fund Operating	\$ 174,000					\$ 174,000		\$ 174,000	
Enterprise Fund Operating						-		-	
Fund Balance						-		-	
Debt						-		-	
Grant-Federal						-		-	
Grant-State						-		-	
Grant-Local						-		-	
Proffers						-		-	
Other Sources						-		-	
Total Capital Funding	\$ 174,000	\$ -	\$ -	\$ -	\$ -	\$ 174,000	\$ -	\$ 174,000	
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
calculation error						-		-	
Project Narrative/Justification	Mandated?	Yes	Mandating Agency		Department of Justice				
Please read the instructions on the required justifying information needed.				Federal/State/Local?		Federal			
<p>Access to outdoor recreation facilities became a mandated requirement in March of 2012. Handicapped parking and accessible walkways were already required but the law change mandated access to the recreational areas (fields, playgrounds, etc.). Gloucester Point Beach is the only park with an asphalt parking lot. All others have either gravel or dirt bases. The lot at the Beach Park has handicapped parking but the requirement for a van accessible space and striped aisles have not been met. None of the other parks meet the requirements for handicapped parking (quantity, van accessible, striped and surfacing). Gravel spaces can pass the code - at times. The markings are still required which makes identifying spaces in gravel difficult and a chronic maintenance problem. If rain, erosion or other events occur that make the gravel impassable, the space will not be in compliance.</p> <p>Gloucester Point Beach has a sidewalk from the parking lot to the bathrooms, but the playground and picnic shelter are not accessible. Tyndall's Point Park has an interpretative walkway made of concrete but it is not connected to either parking area. A portion of the path around the pond at Woodville has "packed" gravel and the boardwalk in the Memorial Garden is made of wood and has an accessible ramp. The new fields that were just constructed will have accessible sidewalks and handicapped parking. All of the other park features (gardens, existing athletic fields, sand court and parking lots) are not accessible. The remaining parks do not have any accessible walkways to park features.</p> <p>The request will provide funding to asphalt, stripe and sign handicapped parking spaces and install concrete walkways. The budget figure addresses all county-owned parks.</p>									
Attachments (list):	Background #1 (Excel File)								
	Additional Material #1 (Word File)								

General Project Information

Date of Submission

Capital Project-New or Expansion	<input type="text"/>
Capital Maintenance Major-New Project	<input type="text"/>
Capital Maintenance-Neither new nor expanding	<input checked="" type="checkbox"/>

CIP Advisory Committee Use Only:	
Ranking	<input type="text"/>
Comments	<input type="text"/>

Project Title	HVAC Replacement at Various Schools		
Project Location	Various	County/School?	School
Dept Name & Budget Unit # (16-	Facilities - 20-46-820		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	2	Out of how many submissions?	20

Proposed Schedule/Cost			
Date Improvements Begin	<input type="text" value="7/1/2016"/>	Date Improvements Complete	<input type="text" value="6/30/2021"/>
Design/Engineering Cost	\$ 17,000	Construction/Equipment Cost	\$ 395,031
Annual/Recurring Cost	\$ -	Recurring Revenue Generated	\$ -
		Useful life (in years)	20
		Previous Funding	Rollover
		Fiscal Year	Original Construction

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 297,922				\$ 114,109	\$ 412,031		\$ 412,031

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (297,922)	\$ -	\$ -	\$ -	\$ -	\$ (114,109)	\$ (412,031)	\$ (412,031)
calculation error								-

Project Narrative/Justification	Mandated?	<input type="text"/>	Mandating Agency	<input type="text"/>
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

A cyclical replacement of HVAC equipment is necessary to maintain building mechanical systems. Peasley is in need of replacements for the heat exchanger and cooling tower installed in 1990. Gloucester High School Field House units need to be replaced. Bus garage administrative area and facilities offices HVAC needs replacement.

	HVAC Replacement Plan	

General Project Information					Date of Submission	9/18/2015						
Capital Project-New or Expansion					CIP Advisory Committee Use Only:							
Capital Maintenance Major-New Project					Ranking							
Capital Maintenance-Neither new nor expanding					Comments							
Project Title					Regional Public Safety Radio System - Managed Lifecycle Upgrades							
Project Location					Multiple Radio System Sites		County/School?		County			
Dept Name & Budget Unit # (16-					Radio O&M 1043000325000000							
Contact Name/Phone/Email					Garrey Curry / 693-4042 / gcurry@gloucesterva.info							
Dept Priority #					1	Out of how many submissions?		1				
Proposed Schedule/Cost												
Date Improvements Begin		7/1/2016	Date Improvements Complete			Useful life (in years)		15				
Design/Engineering Cost			Construction/Equipment Cost		\$ 2,250,000	Previous Funding		\$ 11,245,000				
Annual/Recurring Cost			Recurring Revenue Generated			Fiscal Year		2006+				
Capital Cost/Funding Analysis					FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs					\$ 1,120,000			\$ 1,130,000		\$ 2,250,000	\$ 3,970,000	\$ 6,220,000
Financing											Total Project Financing	
General Fund Operating											\$ -	\$ -
Enterprise Fund Operating											-	-
Fund Balance											-	-
Debt											-	-
Grant-Federal											-	-
Grant-State											-	-
Grant-Local											-	-
Proffers											-	-
Other Sources											-	-
Total Capital Funding											\$ -	\$ -
Variance-over (short)											\$ (1,120,000)	\$ -
calculation error												-
Project Narrative/Justification					Mandated?	No		Mandating Agency				
Please read the instructions on the required justifying information needed.					Federal/State/Local?							
<p>Gloucester County is a joint owner of a regional public safety radio system together with the Counties of York and James City. The Gloucester County Board of Supervisors approved joining the system that previously served York and James City in December 2006. The three owners manage the operation and maintenance of the regional system through a memorandum of understanding that designates the cost sharing arrangement for maintenance, operation, and upgrades of the system. In general, necessary lifecycle upgrades to system infrastructure that serve all three members are funded by the three owners in a 40/40/20 split by York/James City/Gloucester respectively.</p> <p>The three owners are currently jointly identifying required lifecycle upgrades to the system that will be necessary to keep it functioning at a public safety grade level of service through the next 15 years. Costs are not fully known at this time, but a CIP request is being submitted as a place holder to be updated as regional partners finalize requirements over the next month. The cost for the next three year period is an approximation and the out year requests are very preliminary.</p>												
Attachments (list):												

General Project Information					Date of Submission	9/10/2015				
Capital Project-New or Expansion				X	CIP Advisory Committee Use Only:					
Capital Maintenance Major-New Project					Ranking					
Capital Maintenance-Neither new nor expanding					Comments					
Project Title	Energy Audit and Capital Improvements									
Project Location	Various County Buildings					County/School?	County			
Dept Name & Budget Unit # (16-	Engineering 104400041000000									
Contact Name/Phone/Email	Brian Lewis, P.E./693-5480/blewis@gloucesterva.info									
Dept Priority #	2	Out of how many submissions?			4					
Proposed Schedule/Cost										
Date Improvements Begin	8/1/2016	Date Improvements Complete	2/1/2017		Useful life (in years)	20+				
Design/Engineering Cost	\$ 25,000	Construction/Equipment Cost	\$ 75,000		Previous Funding					
Annual/Recurring Cost	\$ (6,000)	Recurring Revenue Generated			Fiscal Year					
Capital Cost/Funding Analysis										
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs		
Proposed Capital Costs	\$ 100,000					\$ 100,000		\$ 100,000		
Financing										
								Total Project Financing		
General Fund Operating						\$ -		\$ -		
Enterprise Fund Operating						-		-		
Fund Balance						-		-		
Debt						-		-		
Grant-Federal						-		-		
Grant-State						-		-		
Grant-Local						-		-		
Proffers						-		-		
Other Sources						-		-		
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Variance-over (short)	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	\$ (100,000)		
calculation error								-		
Project Narrative/Justification										
Mandated?					Mandating Agency		Federal/State/Local?			
Please read the instructions on the required justifying information needed.										
<p>This capital improvement project request includes funding for detailed auditing, preliminary design, detailed design for projects deemed most beneficial, and limited funding to begin a project. In FY2013, the County issued a Request for Proposals (RFP) for free energy audit services to help identify possible capital improvements to key facilities (Jail, County Office Building One, and Colonial Courthouse/Annex). The free energy audit report prepared by Honeywell suggested that a capital investment of \$430,000 could conservatively save \$30,000 in utility costs annually. The simple payback for this investment is 14.2 years. Recommended capital strategies were general in nature and in order to proceed with the improvements and to better define the best opportunities for cost savings, detailed auditing and preliminary/final design is necessary.</p>										
Attachments (list):										
Preliminary Facility Assessment Report										

General Project Information

Capital Project-New or Expansion	
Capital Maintenance Major-New Project	
Capital Maintenance-Neither new nor expanding	X

Date of Submission 9/8/2015

CIP Advisory Committee Use Only:
Ranking
Comments

Project Title	Roofing Replacement/Coating at Various Schools		
Project Location	Various	County/School?	School
Dept Name & Budget Unit # (16-	Facilities - 20-46-820		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	1	Out of how many submissions?	20

Proposed Schedule/Cost					
Date Improvements Begin	7/1/2016	Date Improvements Complete	6/30/2019	Useful life (in years)	15
Design/Engineering Cost	\$ -	Construction/Equipment Cost	\$ 2,300,000	Previous Funding	CIP/Rollover
Annual/Recurring Cost		Recurring Revenue Generated	\$ -	Fiscal Year	Varies

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 800,000	\$ 400,000	\$ 1,100,000			\$ 2,300,000		\$ 2,300,000

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (800,000)	\$ (400,000)	\$ (1,100,000)	\$ -	\$ -	\$ (2,300,000)	\$ -	\$ (2,300,000)
calculation error						-		-

Project Narrative/Justification	Mandated?		Mandating Agency	
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

Roof systems are deteriorating at several schools, and warranties have either expired or will expire by the replacement date. It is critical to the success of and efficiency of the educational facility that the environment be safe and dry. A roof coating system is incorporated where possible (appropriate surface and condition). It provides a 10-year warranted product @ 50% of the cost of a new roof. A roof system, sustained and well maintained, prolongs the life and superstructure of a facility.

General Project Information

Capital Project-New or Expansion	<input checked="" type="checkbox"/>
Capital Maintenance Major-New Project	<input type="checkbox"/>
Capital Maintenance-Neither new nor expanding	<input type="checkbox"/>

Date of Submission

CIP Advisory Committee Use Only:
Ranking
Comments

Project Title	School Bus Replacement Program (5 per year @ \$93,000 plus 3% inflation)		
Project Location	Transportation	County/School?	School
Dept Name & Budget Unit # (16-	Transportation - 20-46-800		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	15	Out of how many submissions?	20

Proposed Schedule/Cost				
Date Improvements Begin	<input type="text" value="7/1/2016"/>	Date Improvements Complete	<input type="text" value="on going"/>	Useful life (in years)
Design/Engineering Cost	\$ -	Construction/Equipment Cost	\$ 2,468,749	Previous Funding
Annual/Recurring Cost	~494,000.00	Recurring Revenue Generated	\$ -	Fiscal Year
				<input type="text" value="15"/>
				<input type="text" value="CIP/Rollover"/>
				<input type="text" value="2015"/>

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 465,000	\$ 478,950	\$ 493,319	\$ 508,118	\$ 523,362	\$ 2,468,749		\$ 2,468,749

Financing								Total Project Financing
General Fund Operating							\$ -	\$ -
Enterprise Fund Operating							-	-
Fund Balance							-	-
Debt							-	-
Grant-Federal							-	-
Grant-State							-	-
Grant-Local							-	-
Proffers							-	-
Other Sources							-	-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (465,000)	\$ (478,950)	\$ (493,319)	\$ (508,118)	\$ (523,362)	\$ (2,468,749)	\$ -	\$ (2,468,749)
calculation error							-	-

Project Narrative/Justification	Mandated?	<input type="checkbox"/>	Mandating Agency	<input type="text"/>
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

In order to provide for the safe transportation of our students, the Virginia Department of Education current standard replacement cycle of fifteen (15) years is recommended. As school buses continue to age, the cost of maintaining continues to accelerate and the structural integrity of the bus frame and body become compromised. These factors could jeopardize the safety and well being of all county students.

General Project Information				Date of Submission	9/10/2015			
Capital Project-New or Expansion			X	CIP Advisory Committee Use Only:				
Capital Maintenance Major-New Project				Ranking				
Capital Maintenance-Neither new nor expanding				Comments				
Project Title	Accessibility Improvements							
Project Location	Historic Area Improvements			County/School?				
Dept Name & Budget Unit # (16)	Parks, Recreation and Tourism & 10-48-000-817-000-000							
Contact Name/Phone/Email	Carol Steele/693-1261/csteele@gloucesterva.info							
Dept Priority #	1	Out of how many submissions?		1				
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2016	Date Improvements Complete	6/30/2017	Useful life (in years)	15+			
Design/Engineering Cost	\$ 10,000	Construction/Equipment Cost	\$ 65,000	Previous Funding	\$ 75,000			
Annual/Recurring Cost	\$ -	Recurring Revenue Generated	\$ -	Fiscal Year	FY15			
Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 75,000					\$ 75,000		\$ 75,000
Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance	75,000					75,000		75,000
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-
Project Narrative/Justification	Mandated?	No	Mandating Agency					
Please read the instructions on the required justifying information needed.			Federal/State/Local?					
<p>Continued rehabilitation of the court circle buildings and development of the Tucker Store site. Architects have been contracted to design the new Visitors Center and develop plans for accessibility and landscaping. This request will allow construction to continue and focus on buildings such as the Old Jail that has not been addressed yet. The jail needs to be "taken back" in time for interpretation of its original use.</p> <p>The proposed spending comes from the reserve account of lodging tax funds. The architects will prepare recommendations for the site work and building rehabilitation for the County's evaluation. Each project will be reviewed to determine if county employees are able to complete any of the work to reduce expenses.</p>								
Attachments (list):								

General Project Information					Date of Submission		9/10/2015		
Capital Project-New or Expansion					X		CIP Advisory Committee Use Only:		
Capital Maintenance Major-New Project							Ranking		
Capital Maintenance-Neither new nor expanding							Comments		
Project Title		New Voting Machines							
Project Location		Voter Registrar & Electoral Board at 6467 Main St., Bldg One, Gloucester, VA 23061				County/School?		County	
Dept Name & Budget Unit # (16-		Voter Registrar/Electoral Board & #1041000131000000							
Contact Name/Phone/Email		Bobbi Morgan or Becky Horsley/693-3659/bamorgan@gloucesterva.info and rhorsley@gloucesterva.info							
Dept Priority #		1	Out of how many submissions?				1		
Proposed Schedule/Cost									
Date Improvements Begin		7/1/2016	Date Improvements Complete		12/1/2016	Useful life (in years)		Approx. 10 years	
Design/Engineering Cost		\$ -	Construction/Equipment Cost		\$ 136,275	Previous Funding		None	
Annual/Recurring Cost		\$ 6,482	Recurring Revenue Generated		\$ -	Fiscal Year		2017	
Capital Cost/Funding Analysis		FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs		\$ 136,275					\$ 136,275		\$ 136,275
Financing									Total Project Financing
General Fund Operating							\$ -		\$ -
Enterprise Fund Operating							-		-
Fund Balance							-		-
Debt							-		-
Grant-Federal							-		-
Grant-State							-		-
Grant-Local							-		-
Proffers							-		-
Other Sources							-		-
Total Capital Funding		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)		\$ (136,275)	\$ -	\$ -	\$ -	\$ -	\$ (136,275)	\$ -	\$ (136,275)
calculation error							-		-
Project Narrative/Justification		Mandated?	Not Yet	Mandating Agency		General Assembly & The State Board of Elections			
				Federal/State/Local?		State			
Please read the instructions on the required justifying information needed.									
<p>The above amount of \$136,275 is our high bid; we did receive an optional bid of \$81,575 for a different voting machine. We are looking at this option as a cost savings, but need to use this next year to review the voting machine options that best suit our citizen's needs. The \$6,482 Annual Recurring cost is for the Software licensing, maintenance and warranty extension after the first year; this is a new cost we have not budgeted for in the past. There are other fees involved for Ballot coding, Ballot Style, Programming, testing, sealing and #7C envelope recording per tabulator; which we have budgeted for in the past and have not included in this request. As you remember in my past budget requests, we were told the DRE voting machines could no longer be purchased and they all needed to be replaced before the 2016 Presidential, we never had funding and since it was not mandated our county held off on the purchase. In December 2014, Governor McAuliffe tried to find the state \$28 Million to fund new voting machines across Virginia; that did not get funded. Then in April 2015, one of the DRE voting machines called the WinVote was decertified and had to be immediately replaced 2 months before an election. Since this news release many localities have made the purchase of new voting equipment. We would like to prepare Gloucester for the inevitable by asking for you not to pass this clear problem of outdated voting equipment being used again and to fund this very important part of our rights as citizens to vote in an election. The good news in this purchase, it will ensure good press and allow us to replace 2 pieces of voting equipment; which will improve the election process. We have had our DRE (EDGE) HAVA voting machines since 2006 and we have had our Optech Paper Ballot voting machine since 2001. The new voting machines offer an all in one approach, with the paper ballot voting machine on the front and the HAVA compliant voting machine on the side of the same voting machine. This option will allow up to replace 27 voting machines with 14. The consequences in putting this off again will result in us either having a major failure during an election or being told in January 2017 that we have been added to the list of decertified equipment and mandated to make the purchase with no planning on our end. The Electoral Board and General Registrar are available to meet with you to answer any questions you might have on this purchase.</p>									
Attachments (list):		Atlantic Election Services, Inc. (2 pages)				Department of Elections Report on Voting Equipment			
		Office of Governor Terry McAuliffe (1 page)				Above ^ (3 pages & 5 pages of interim reports)			
		State Board of Elections Decertifies WinVote (1 page)				Decertifying Article (3 pages)			

General Project Information				Date of Submission	9/18/2015			
Capital Project-New or Expansion				CIP Advisory Committee Use Only:				
Capital Maintenance Major-New Project				Ranking				
Capital Maintenance-Neither new nor expanding		X		Comments				
Project Title	911 Call answering equipment (CPE) upgrade							
Project Location	Emergency Communications Center			County/School?	County			
Dept Name & Budget Unit # (16-	Sheriff - 1043000312000000							
Contact Name/Phone/Email	Darrell Warren / Garrey Curry - 693-3890/693-4042 - dwarren@ gcurry@ gloucesterva.info							
Dept Priority #	2	Out of how many submissions?	3					
Proposed Schedule/Cost								
Date Improvements Begin	FY19	Date Improvements Complete	FY19	Useful life (in years)				
Design/Engineering Cost		Construction/Equipment Cost		Previous Funding				
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year				
Capital Cost/Funding Analysis								
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs			\$ 600,000			\$ 600,000		\$ 600,000
Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -	\$ -	\$ (600,000)	\$ -	\$ -	\$ (600,000)	\$ -	\$ (600,000)
calculation error						-		-
Project Narrative/Justification		Mandated?	No	Mandating Agency		Federal/State/Local?		
Please read the instructions on the required justifying information needed.								
<p>The County upgraded our E911 call answering equipment when the regional radio system equipment was installed. The equipment installed is approaching useful life expectancy and to ensure a continued public safety level of service we must plan for equipment upgrade. Upgrade also presents the potential opportunity to better integrate with our regional partners and develop deeper redundancies between our Emergency Communications Center (ECC) and the York/Poquoson/Williamsburg regional ECC. Seamless E911 redundancy has been an issue with our regional partners to date because we are in an 804 area code and they are in a 757 area code. Other local agencies in the 804 area code are very small and are ill-equipped to receive our transferred calls if necessary in an emergency.</p> <p>The \$600,000 value entered is a very preliminary estimate. The cost could be less AND the state offers grants to help localities pay for this equipment. For example, when this equipment was last updated Gloucester received three annual grants of \$150,000 totaling \$450,000. Staff will be working with our equipment system integrator, Motorola, to develop detailed estimates and our regional partners to seek available grant funding.</p>								
Attachments (list):								

General Project Information

Date of Submission

Capital Project-New or Expansion	<input type="checkbox"/>
Capital Maintenance Major-New Project	<input type="checkbox"/>
Capital Maintenance-Neither new nor expanding	<input checked="" type="checkbox"/>

CIP Advisory Committee Use Only:
Ranking
Comments

Project Title	Roofing Replacement/Coating at Various Schools		
Project Location	Various	County/School?	School
Dept Name & Budget Unit # (16-	Facilities - 20-46-820		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	1	Out of how many submissions?	20

Proposed Schedule/Cost				
Date Improvements Begin	<input type="text" value="7/1/2016"/>	Date Improvements Complete	<input type="text" value="6/30/2019"/>	Useful life (in years)
Design/Engineering Cost	\$ -	Construction/Equipment Cost	\$ 2,300,000	Previous Funding
Annual/Recurring Cost		Recurring Revenue Generated	\$ -	Fiscal Year
				CIP/Rollover
				Varies

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 800,000	\$ 400,000	\$ 1,100,000			\$ 2,300,000		\$ 2,300,000

Financing								Total Project Financing
General Fund Operating							\$ -	\$ -
Enterprise Fund Operating							-	-
Fund Balance							-	-
Debt							-	-
Grant-Federal							-	-
Grant-State							-	-
Grant-Local							-	-
Proffers							-	-
Other Sources							-	-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (800,000)	\$ (400,000)	\$ (1,100,000)	\$ -	\$ -	\$ (2,300,000)	\$ -	\$ (2,300,000)
calculation error							-	-

Project Narrative/Justification	Mandated?	<input type="checkbox"/>	Mandating Agency	<input type="text" value="Federal/State/Local?"/>
Please read the instructions on the required justifying information needed.				

Roof systems are deteriorating at several schools, and warranties have either expired or will expire by the replacement date. It is critical to the success of and efficiency of the educational facility that the environment be safe and dry. A roof coating system is incorporated where possible (appropriate surface and condition). It provides a 10-year warranted product @ 50% of the cost of a new roof. A roof system, sustained and well maintained, prolongs the life and superstructure of a facility.

General Project Information

Capital Project-New or Expansion	
Capital Maintenance Major-New Project	
Capital Maintenance-Neither new nor expanding	X

Date of Submission

CIP Advisory Committee Use Only:
Ranking
Comments

Project Title	Bathroom renovations at Achilles, Botetourt, Petsworth, and Gloucester High School		
Project Location	Achilles, Botetourt, Petsworth, and Gloucester High School	County/School?	School
Dept Name & Budget Unit # (16-	Facilities - 20-46-820		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	4	Out of how many submissions?	20

Proposed Schedule/Cost			
Date Improvements Begin	<input type="text" value="7/1/2016"/>	Date Improvements Complete	<input type="text" value="6/30/2020"/>
Design/Engineering Cost	\$ 3,500	Construction/Equipment Cost	\$ 356,500
Annual/Recurring Cost	\$ 90,000	Recurring Revenue Generated	\$ -
		Useful life (in years)	30
		Previous Funding	CIP/Rollover
		Fiscal Year	2015

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000		\$ 360,000		\$ 360,000

Financing								Total Project Financing
General Fund Operating							\$ -	\$ -
Enterprise Fund Operating							-	-
Fund Balance							-	-
Debt							-	-
Grant-Federal							-	-
Grant-State							-	-
Grant-Local							-	-
Proffers							-	-
Other Sources							-	-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (90,000)	\$ (90,000)	\$ (90,000)	\$ (90,000)	\$ -	\$ (360,000)	\$ -	\$ (360,000)
calculation error							-	-

Project Narrative/Justification	Mandated?	<input type="text"/>	Mandating Agency	<input type="text"/>
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

Bathroom facilities are in need of repair and replacement. Renovations will promote cleanliness, sanitization and utility savings.

General Project Information

Date of Submission

Capital Project-New or Expansion	<input type="checkbox"/>
Capital Maintenance-Major-New Project	<input type="checkbox"/>
Capital Maintenance-Neither new nor expanding	<input checked="" type="checkbox"/>

CIP Advisory Committee Use Only:
Ranking
Comments

Project Title	Playground Equipment Replacement at Botetourt and Achilles Elementary Schools		
Project Location	Botetourt and Achilles Elementary Schools	County/School?	School
Dept Name & Budget Unit # (16-	Grounds - 20-46-830		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	18	Out of how many submissions?	20

Proposed Schedule/Cost			
Date Improvements Begin	<input type="text" value="7/1/2017"/>	Date Improvements Complete	<input type="text" value="6/30/2019"/>
Design/Engineering Cost	\$ -	Construction/Equipment Cost	\$ 360,000
Annual/Recurring Cost	\$ -	Recurring Revenue Generated	\$ -
		Useful life (in years)	<input type="text" value="20"/>
		Previous Funding	CIP/Donations/Rollover
		Fiscal Year	Varies

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs		\$ 180,000	\$ 180,000			\$ 360,000		\$ 360,000

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -	\$ (180,000)	\$ (180,000)	\$ -	\$ -	\$ (360,000)	\$ -	\$ (360,000)
calculation error						-		-

Project Narrative/Justification Mandated? Mandating Agency

Please read the instructions on the required justifying information needed. Federal/State/Local?

Remove and replace existing playground equipment with age appropriate play units. The current playground equipment is outdated and has reached its life expectancy. Parts are difficult to procure due to changes in manufacturing. Damaged equipment will be unavailable for school or community use and pose a safety hazard.

General Project Information

Date of Submission

Capital Project-New or Expansion	<input type="checkbox"/>
Capital Maintenance Major-New Project	<input type="checkbox"/>
Capital Maintenance-Neither new nor expanding	<input checked="" type="checkbox"/>

CIP Advisory Committee Use Only:
Ranking
Comments

Project Title	Bus Compound Parking Lot Repairs		
Project Location	Transportation	County/School?	School
Dept Name & Budget Unit # (16-	Grounds - 20-46-830		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	14	Out of how many submissions?	20

Proposed Schedule/Cost					
Date Improvements Begin	<input type="text" value="7/1/2017"/>	Date Improvements Complete	<input type="text" value="9/30/2017"/>	Useful life (in years)	<input type="text" value="20"/>
Design/Engineering Cost	<input type="text" value="\$ 15,000"/>	Construction/Equipment Cost	<input type="text" value="\$ 115,000"/>	Previous Funding	<input type="text" value="CIP/Ops"/>
Annual/Recurring Cost	<input type="text" value="\$ -"/>	Recurring Revenue Generated	<input type="text" value="\$ -"/>	Fiscal Year	<input type="text" value="?"/>

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs		<input type="text" value="\$ 130,000"/>				<input type="text" value="\$ 130,000"/>		<input type="text" value="\$ 130,000"/>

Financing								Total Project Financing
General Fund Operating						<input type="text" value="\$ -"/>		<input type="text" value="\$ -"/>
Enterprise Fund Operating						<input type="text" value="-"/>		<input type="text" value="-"/>
Fund Balance						<input type="text" value="-"/>		<input type="text" value="-"/>
Debt						<input type="text" value="-"/>		<input type="text" value="-"/>
Grant-Federal						<input type="text" value="-"/>		<input type="text" value="-"/>
Grant-State						<input type="text" value="-"/>		<input type="text" value="-"/>
Grant-Local						<input type="text" value="-"/>		<input type="text" value="-"/>
Proffers						<input type="text" value="-"/>		<input type="text" value="-"/>
Other Sources						<input type="text" value="-"/>		<input type="text" value="-"/>
Total Capital Funding	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>
Variance-over (short)	<input type="text" value="\$ -"/>	<input type="text" value="\$ (130,000)"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ (130,000)"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ (130,000)"/>
calculation error						<input type="text" value="-"/>		<input type="text" value="-"/>

Project Narrative/Justification	Mandated?	<input type="checkbox"/>	Mandating Agency	<input type="text"/>
			Federal/State/Local?	<input type="text"/>

Please read the instructions on the required justifying information needed.

Repave existing transportation and bus compound parking areas. The existing pavement is approximately 20 years old and in need of repair. It displays evidence of pot holes, crumbling, and gatering. Improvements to the transportation parking and servicing areas were delayed pending discussions of facility relocation. Continued deterioration of the parking areas will lead to additional wear and tear of vehicles and reduced safety and efficiency of operation.

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

General Project Information

Date of Submission

Capital Project-New or Expansion	<input type="checkbox"/>
Capital Maintenance-Major-New Project	<input checked="" type="checkbox"/>
Capital Maintenance-Neither new nor expanding	<input type="checkbox"/>

CIP Advisory Committee Use Only:	
Ranking	
Comments	

Project Title	Bus Compound Relocation		
Project Location		County/School?	School
Dept Name & Budget Unit # (16-	Facilities-20-46-820		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	20	Out of how many submissions?	20

Proposed Schedule/Cost					
Date Improvements Begin	<input type="text" value="7/1/2020"/>	Date Improvements Complete	<input <="" td="" type="text" value="?"/> <td>Useful life (in years)</td> <td><input type="text" value="50"/></td>	Useful life (in years)	<input type="text" value="50"/>
Design/Engineering Cost	<input type="text" value="\$ 420,000"/>	Construction/Equipment Cost	<input type="text" value="\$ 5,580,000"/>	Previous Funding	<input type="text" value="CIP"/>
Annual/Recurring Cost	<input type="text" value="\$ -"/>	Recurring Revenue Generated	<input type="text" value="\$ -"/>	Fiscal Year	<input type="text" value="1950/Original"/>

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs					<input type="text" value="\$ 6,000,000"/>	<input type="text" value="\$ 6,000,000"/>		<input type="text" value="\$ 6,000,000"/>

Financing								Total Project Financing
General Fund Operating							<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>
Enterprise Fund Operating							<input type="text" value="-"/>	<input type="text" value="-"/>
Fund Balance							<input type="text" value="-"/>	<input type="text" value="-"/>
Debt							<input type="text" value="-"/>	<input type="text" value="-"/>
Grant-Federal							<input type="text" value="-"/>	<input type="text" value="-"/>
Grant-State							<input type="text" value="-"/>	<input type="text" value="-"/>
Grant-Local							<input type="text" value="-"/>	<input type="text" value="-"/>
Proffers							<input type="text" value="-"/>	<input type="text" value="-"/>
Other Sources							<input type="text" value="-"/>	<input type="text" value="-"/>
Total Capital Funding	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>				
Variance-over (short)	<input type="text" value="\$ -"/>	<input type="text" value="\$ (6,000,000)"/>	<input type="text" value="\$ (6,000,000)"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ (6,000,000)"/>			
calculation error							<input type="text" value="-"/>	<input type="text" value="-"/>

Project Narrative/Justification	Mandated?	<input type="checkbox"/>	Mandating Agency	<input type="text" value="Federal/State/Local?"/>
Please read the instructions on the required justifying information needed.				

Replace existing bus compound and transportation facility with a new facility located on a different site. The existing facility is outdated and undersized. The land where it currently resides has significant redevelopment potential for Gloucester County. Upgrades to the facility are needed to accommodate the school division's fleet of uses and support vehicles and provide for storage, training and administrative support.

General Project Information

Capital Project-New or Expansion	X
Capital Maintenance Major-New Project	
Capital Maintenance-Neither new nor expanding	

Date of Submission 9/8/2015

CIP Advisory Committee Use Only:
Ranking
Comments

Project Title	New Achilles Bus Loop		
Project Location	Achilles	County/School?	School
Dept Name & Budget Unit # (16-	Grounds - 20-46-830		
Contact Name/Phone/Email	John E. Hutchinson, 693-5304, hutch@gc.k12.va.us		
Dept Priority #	5	Out of how many submissions?	20

Proposed Schedule/Cost				
Date Improvements Begin	7/1/2016	Date Improvements Complete	6/30/2018	Useful life (in years)
Design/Engineering Cost	\$ 50,000	Construction/Equipment Cost	\$ 650,000	Previous Funding
Annual/Recurring Cost	\$ -	Recurring Revenue Generated	\$ -	Fiscal Year
				NA
				NA

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 50,000	\$ 650,000				\$ 700,000		\$ 700,000

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (50,000)	\$ (650,000)	\$ -	\$ -	\$ -	\$ (700,000)	\$ -	\$ (700,000)
calculation error								-

Project Narrative/Justification	Mandated?		Mandating Agency	
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

Construct a separate bus loop with road access on the east side of Achilles Elementary School. The bus loop is necessary to accommodate traffic congestion and safety concerns at Achilles resulting from increased parent participation and associated vehicles. Accommodating bus loading and discharging at a location separate from the parent drop off and visitor/staff parking provides added safety. The bus loop would also provide additional parking for after school activities. Failure to complete the project restricts our future options for the efficient discharge and loading of students. The existing configuration incorporates the use of adjacent off-site space.

General Project Information					Date of Submission	9/10/2015			
Capital Project-New or Expansion	X				CIP Advisory Committee Use Only:				
Capital Maintenance-Major-New Project					Ranking				
Capital Maintenance-Neither new nor expanding					Comments				
Project Title	Social Services Building Expansion								
Project Location	6641 Short Lane				County/School?	County			
Dept Name & Budget Unit # (16-	Social Services								
Contact Name/Phone/Email	Beth Barry/693-2671/Zane.Berry@dss.virginia.gov								
Dept Priority #	1	Out of how many submissions?			1				
Proposed Schedule/Cost									
Date Improvements Begin	8/1/2019	Date Improvements Complete	5/1/2021		Useful life (in years)	40			
Design/Engineering Cost	\$ 130,000	Construction/Equipment Cost	\$ 900,000		Previous Funding				
Annual/Recurring Cost		Recurring Revenue Generated			Fiscal Year				
Capital Cost/Funding Analysis									
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs	
Proposed Capital Costs				\$ 130,000	\$ 900,000	\$ 1,030,000		\$ 1,030,000	
Financing									
								Total Project Financing	
General Fund Operating						\$ -		\$ -	
Enterprise Fund Operating						-		-	
Fund Balance						-		-	
Debt						-		-	
Grant-Federal						-		-	
Grant-State						-		-	
Grant-Local						-		-	
Proffers						-		-	
Other Sources						-		-	
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Variance-over (short)	\$ -	\$ -	\$ -	\$ (130,000)	\$ (900,000)	\$ (1,030,000)	\$ -	\$ (1,030,000)	
calculation error									
Project Narrative/Justification									
Mandated?			Mandating Agency						
Please read the instructions on the required justifying information needed.					Federal/State/Local?				
<p>The Department of Social Services is a State supervised, locally administered department. The County owned building where Social Services is housed is part of the Cost Allocation Process each year in that the County is able to submit to the State an amount for the depreciation and in turn receives twenty-five percent back as revenue.</p> <p>The project justification for the increase in square footage for the current Social Services building is not mandated itself but is needed to ensure that Federal and State mandates for mandated programs are attained. The Federal government sets compliance rates for most of the mandated programs and as such provide target points to achieve to continue to receive Federal dollars via the State. The Dept. of Social Services only provides mandated programs due to funding and staffing limitations.</p> <p>Failure to expand the building capacity sets the locality up to potentially not receive revenue for the administration of the mandated programs when compliance is not reached. An alternative to increasing the square footage of the current building on Short Lane would be to create a satellite office site which would prove more costly due to the duplication of items that would be required, not to mention the building and land. Taking advantage of the unused acreage at the current building site is the least costly alternative and the best option for the citizens that utilize the services.</p> <p>In order to accommodate the need for client (citizen) confidential files, there is a need for additional space for storage, additional space for seeing citizens confidentially and additional space for the projected staffing needs. Storage of confidential files which contain very sensitive information to include social security data, IRS data as well as child protective services, foster care and adoption information has been evaluated to be stored in other county space; however, it does not meet the requirements sufficient to ensure the storage of data is secure.</p>									
Attachments (list):	Conceptual Plan RSMMeans (2015 ed.) Cost Estimate								

Project Title	Social Services Building Expansion
Project Narrative/Justification	

When the economy declined in the late 2000's, the work of Social Services increased and has continued to do so despite the improvement in economic conditions. More recently the Affordable Care Act has created a large increase in the number of citizens receiving Medicaid. Citizen files must be retained pursuant to the Library of Virginia and over the course of the last five years, we have had to create file storage in secure areas of the building previously designated for office space. As we move forward with Medicaid expansion as a State, more electronic equipment is being provided by the State to work with the operating systems. This additional equipment also takes up space that was not considered when the building was planned in 1992.

A recent Risk Management audit of the IRS requirements for the Department indicated that there must be yet another separation of space where our network storage is currently kept. We have doubled up our space where possible and converted four of our six (client) citizen interview rooms for work space. There have also been other Local, State and Federal requirements which have caused an increase in child forensic interviews and the space to do those is limited as well as an increased number of court ordered supervision of parent's visitations with their children. For the later, we have had to go beyond the agency walls and this puts staff and youth at risk out in the community in not adequately being able to assure the safety of children who for whatever reason cannot be left alone with one or more parent.

Additional requirements (mandates) to hold meetings which usually range from seven to twenty attendees per meeting are happening multiple times per week where a trained facilitator must have space to use materials necessary to conduct the meeting. Our conference room is necessary at those times. Our conference room also serves as the meeting point for mandated groups such as the Children's Service Act requirements for regular meetings where vendors of children's services, families and others attend. This conference room remains the only meeting place where more than five persons can gather for events such as case staffings and staff meetings.

Additionally, we have been fortunate to have State level staff conduct training onsite rather than staff traveling costs and time effected. There are many more uses of the large conference space that will not be detailed within this narrative.

When the Social Services building was first built and put into use in 1993, computers and network storage was not a consideration. There was also no prediction for economic changes of the magnitude recently seen and sustained. When the building was first occupied, there was room for an additional five staff members. We have had to add computers and multiple copy machines as well as the previously discussed files increased. There are more files that must be retained permanently. Other files have retention time of one year to twenty-eight years and some up to fifty years. Due to the continued increase in the number of files, we must continue to purchase file cabinets for required paper records but there comes a time when there is no more room for file cabinets. In 2001, eight years after moving into the building, we were at capacity and did away with storage areas within the building. Our staff was at thirty-eight. In 2005, we eliminated two smaller conference rooms and made three offices out the space. We also began renting a storage unit for belongings for foster care youth who were not able to return home. We continue to use this storage area today. In 2007, caseloads exploded and have continuously increased. These numbers are charted monthly. The caseload increase created a file overflow. By 2010, we had forty-two staff due to the increase in the numbers of citizens receiving benefits. We moved our very large, heavy-duty postage machine into an office with a worker. We also began to have more emergency shelter supplies that were needed to meet compliance should Social Services have to open an emergency shelter or two. The boxes housing the supplies increased in size and weight.

General Project Information			Date of Submission	9/10/2015
Capital Project-New or Expansion			CIP Advisory Committee Use Only:	
Capital Maintenance Major-New Project		X	Ranking	
Capital Maintenance-Neither new nor expanding			Comments	

Project Title	Asphalt Paving and Overlay			
Project Location	2002 Courthouse Parking Lot	County/School?	County	
Dept Name & Budget Unit # (16-	Engineering 104400041000000			
Contact Name/Phone/Email	Brian Lewis, P.E./693-5480/blewis@gloucestersva.info			
Dept Priority #	4	Out of how many submissions?	4	

Proposed Schedule/Cost					
Date Improvements Begin	8/1/2020	Date Improvements Complete	10/1/2020	Useful life (in years)	15
Design/Engineering Cost		Construction/Equipment Cost	\$ 100,000	Previous Funding	
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year	

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs					\$ 100,000	\$ 100,000		\$ 100,000

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ (100,000)	\$ (100,000)	\$ -	\$ (100,000)
calculation error								-

Project Narrative/Justification	Mandated?		Mandating Agency	
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

The asphalt in the parking lot at the 2002 Courthouse will require an overlay. Over time areas where the wearing course is breaking up will become apparent and expose the underlying asphalt. If this is not addressed, the underlying asphalt and subgrade will fail requiring a more involved and expensive repair and replacement.

The cost of asphalt fluctuates with the price of petroleum. The estimate is based on previous paving projects which determined an approximate cost per square foot of \$2.00. The square footage of this project is approximately 50,000 SF which results in a cost of \$100,000 (50,000 SF x \$2.00/SF).

Attachments (list):			

General Project Information				Date of Submission	9/10/2015			
Capital Project-New or Expansion				CIP Advisory Committee Use Only:				
Capital Maintenance Major-New Project		X		Ranking				
Capital Maintenance-Neither new nor expanding				Comments				
Project Title	Asphalt Paving and Overlay							
Project Location	Justice Drive and Law Enforcement Parking Lot						County/School?	County
Dept Name & Budget Unit # (16-	Engineering 104400041000000							
Contact Name/Phone/Email	Brian Lewis, P.E./693-5480/blewis@gloucester.va.info							
Dept Priority #	3	Out of how many submissions?			4			
Proposed Schedule/Cost								
Date Improvements Begin	8/1/2016	Date Improvements Complete	10/1/2016	Useful life (in years)		15		
Design/Engineering Cost		Construction/Equipment Cost	\$ 105,000	Previous Funding				
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year				
Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 105,000					\$ 105,000		\$ 105,000
Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ (105,000)	\$ -	\$ -	\$ -	\$ -	\$ (105,000)	\$ -	\$ (105,000)
calculation error						-		-
Project Narrative/Justification	Mandated?		Mandating Agency	Federal/State/Local?				
Please read the instructions on the required justifying information needed.								
<p>The asphalt along Justice Drive and within the Law Enforcement Complex requires an overlay. There are several areas where the wearing course is breaking up and exposing the underlying asphalt. If this is not addressed, the underlying asphalt and subgrade will fail requiring a more involved and expensive repair and replacement.</p> <p>The cost of asphalt fluctuates with the price of petroleum. The estimate is based on previous paving projects which determined an approximate cost per square feet of \$2.00. The square footage of this project is approximately 52,500 SF which results in a cost of \$105,000 (52,500 SF x \$2.00/SF).</p>								
Attachments (list):								

Enterprise Fund Supported:

General Project Information				Date of Submission	9/10/2015			
Capital Project-New or Expansion				CIP Advisory Committee Use Only:				
Capital Maintenance-Major-New Project		X		Ranking				
Capital Maintenance-Neither new nor expanding				Comments				
Project Information								
Project Title	Rehab/Repair Sewers in Pump Station #11(Courthouse North) Service Area - Phase I							
Project Location	Courthouse Village North of Main Street			County/School?	County			
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000							
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info							
Dept Priority #	10	Out of how many submissions?	13					
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2016	Date Improvements Complete	7/1/2017	Useful life (in years)	50			
Design/Engineering Cost	\$ 125,000	Construction/Equipment Cost	\$ 632,000	Previous Funding				
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year				
Capital Cost/Funding Analysis								
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 757,000					\$ 757,000		\$ 757,000
Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt	757,000					757,000		757,000
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ 757,000	\$ -	\$ -	\$ -	\$ -	\$ 757,000	\$ -	\$ 757,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-
Project Narrative/Justification		Mandated?	Yes	Mandating Agency	EPA & DEQ			
Please read the instructions on the required justifying information needed.		Federal/State/Local?		Federal and State				
<p>Rehab and repair of the sewer main lines and laterals in the Courthouse North area is required for reduction/elimination of sanitary sewer overflows (SSOs) in compliance with the Special Order by Consent. Future SSOs due to failure to complete this work may result in fines and penalties assessed against the county.</p> <p>This project will rehab/repair 13,700 feet of gravity sewer, 118 laterals, and 64 manholes. The length-weighted age of the sewer lines within the project area is approximately 40 years.</p>								
Attachments (list):								

General Project Information				Date of Submission	9/10/2015			
Capital Project-New or Expansion				CIP Advisory Committee Use Only:				
Capital Maintenance Major-New Project				New		Ranking		
Capital Maintenance-Neither new nor expanding				Comments				
Project Information								
Project Title	Replace Customer Meters							
Project Location	Throughout the distribution system					County/School?	County	
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000							
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info							
Dept Priority #	1	Out of how many submissions?			13			
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2017	Date Improvements Complete	6/30/2018			Useful life (in years)	50	
Design/Engineering Cost		Construction/Equipment Cost	\$ 700,000			Previous Funding		
Annual/Recurring Cost		Recurring Revenue Generated				Fiscal Year		
Capital Cost/Funding Analysis								
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 700,000					\$ 700,000		\$ 700,000
Financing								
								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt	700,000					700,000		700,000
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ 700,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error								
Project Narrative/Justification								
Mandated?		No		Mandating Agency				
Please read the instructions on the required justifying information needed.				Federal/State/Local?				
<p>The 12-month running average amount of water billed to customers has increased approximately 50,000 gallons per day, approximately 6%, since 2013. At least some, if not most, of that increase is due to replacement of water meters that no longer register consumption leading to only billing customers for the minimum amount, 2,000 gallons, when the customer could have a significant leak and not be aware of the situation. Customer Service recently initiated an intense effort to check meters that previously registered consumption, but now are not recording consumption, and determined that 2% of the meters in meter reading cycle 1 (12 of 600) were not registering consumption. Continuing the current practice of only replacing meters that are not working requires a lot of staff time to cove a distribution that spans 13 miles of Route 17 alone. This project will replace all distribution system meters in an orderly and efficient manner to ensure all consumption is recorded and billed accurately. Failure to fund this project through the operating budget will drag meter replacement out for such a long time that meters installed recently will reach the end of their useful service lif before all meters are replaced.</p>								
Attachments (list):								

Public Utilities, 5344000490003000						9/10/2015	
Capital Project-New or Expansion				CIP Advisory Committee Use Only:			
Capital Maintenance Major-New Project				X		Ranking	
Capital Maintenance-Neither new nor expanding				Comments			
Project Title		Courthouse South Sewer Rehab/Repair					
Project Location		Courthouse Village South of Main Street				County/School? County	
Dept Name & Budget Unit # (16-		Public Utilities, 5344000490003000					
Contact Name/Phone/Email		James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info					
Dept Priority #		9		Out of how many submissions?		13	
Proposed Schedule/Cost							
Date Improvements Begin		7/1/2019		Date Improvements Complete		7/1/2020	
Design/Engineering Cost		\$ 320,000		Construction/Equipment Cost		\$ 1,900,000	
Annual/Recurring Cost				Recurring Revenue Generated			
				Useful life (in years)		50	
				Previous Funding			
				Fiscal Year			
Capital Cost/Funding Analysis							
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond
Proposed Capital Costs				\$ 2,220,000		\$ 2,220,000	
							Total Project Costs
							\$ 2,220,000
Financing							
							Total Project Financing
General Fund Operating						\$ -	\$ -
Enterprise Fund Operating						-	-
Fund Balance						-	-
Debt				2,220,000		2,220,000	2,220,000
Grant-Federal						-	-
Grant-State						-	-
Grant-Local						-	-
Proffers						-	-
Other Sources						-	-
Total Capital Funding	\$ -	\$ -	\$ -	\$ 2,220,000	\$ -	\$ 2,220,000	\$ -
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error							-
Project Narrative/Justification		Mandated?		Yes		Mandating Agency	
						EPA & DEQ	
Please read the instructions on the required justifying information needed.				Federal/State/Local?		Federal and State	
<p>Rehab and repair of the sewer main lines and laterals in the Courthouse South area is required for reduction/elimination of sanitary sewer overflows (SSOs) in compliance with the Special Order by Consent. Future SSOs due to failure to complete this work may result in fines and penalties assessed against the county.</p> <p>This project will rehab/repair 31,338 feet of gravity sewer, 362 laterals, and 134 manholes. The length weighted age of the sewer lines within the project area is approximately 60 years.</p>							
Attachments (list):							

General Project Information					Date of Submission	9/10/2015						
Capital Project-New or Expansion					CIP Advisory Committee Use Only: Ranking Comments							
Capital Maintenance Major-New Project												
Capital Maintenance-Neither new nor expanding												
Project Title					Rehab/Repair Sewers in Pump Station #11(Courthouse North) Service Area - Phase 2							
Project Location					Courthouse Village North of Main Street			County/School?	County			
Dept Name & Budget Unit # (16-					Public Utilities, 5344000490003000							
Contact Name/Phone/Email					James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info							
Dept Priority #					11	Out of how many submissions?			13			
Proposed Schedule/Cost												
Date Improvements Begin		7/1/2017	Date Improvements Complete		7/1/2018	Useful life (in years)		50				
Design/Engineering Cost		\$ 160,000	Construction/Equipment Cost		\$ 780,000	Previous Funding						
Annual/Recurring Cost			Recurring Revenue Generated			Fiscal Year						
Capital Cost/Funding Analysis					FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs						\$ 940,000				\$ 940,000		\$ 940,000
Financing					Total Project Financing							
General Fund Operating										\$ -		\$ -
Enterprise Fund Operating										-		-
Fund Balance										-		-
Debt						940,000				940,000		940,000
Grant-Federal										-		-
Grant-State										-		-
Grant-Local										-		-
Proffers										-		-
Other Sources										-		-
Total Capital Funding					\$ -	\$ 940,000	\$ -	\$ -	\$ -	\$ 940,000	\$ -	\$ 940,000
Variance-over (short)					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error										-		-
Project Narrative/Justification					Mandated?	Yes			Mandating Agency	EPA & DEQ		
					Please read the instructions on the required justifying information needed.			Federal/State/Local?	Federal and State			
<p>Rehab and repair of the sewer main lines and laterals in the Courthouse North area is required for reduction/elimination of sanitary sewer overflows (SSOs) in compliance with the Special Order by Consent. Future SSOs due to failure to complete this work may result in fines and penalties assessed against the county.</p> <p>This project will rehab/repair 12,100 feet of gravity sewer, 104 laterals, and 56 manholes. The length-weighted age of the sewer lines within the project area is approximately 40 years.</p>												
Attachments (list):												

General Project Information					Date of Submission	9/10/2015		
Capital Project-New or Expansion	New				CIP Advisory Committee Use Only:			
Capital Maintenance Major-New Project					Ranking			
Capital Maintenance-Neither new nor expanding					Comments			
Project Title	Rebuild Pump Station 11 - Courthouse North							
Project Location	On the West side of Route 14 between 7304 and 7336 John Clayton Memorial Highway					County/School?	County	
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000							
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info							
Dept Priority #	2	Out of how many submissions?			13			
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2018	Date Improvements Complete	7/1/2019			Useful life (in years)	50	
Design/Engineering Cost	\$ 100,000	Construction/Equipment Cost	\$ 500,000			Previous Funding		
Annual/Recurring Cost		Recurring Revenue Generated				Fiscal Year		
Capital Cost/Funding Analysis								
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs			\$ 600,000			\$ 600,000		\$ 600,000
Financing								
								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating			600,000			600,000		600,000
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-
Project Narrative/Justification								
Mandated?		Yes		Mandating Agency		DEQ		
Please read the instructions on the required justifying information needed.						Federal/State/Local?		State
<p>Pump station#11 was originally constructed in 1975 and partially rrebuilt in 1999 to repair damage from Hurricane Floyd. This station is nearing the end of its useful service life and needs to be rebuilt to handle the flows from the 222 existing connections as well as future development and/or redevelopment within the pump station service area. Additional equipment needs to be installed to address worker safety as well as handle the high volume of rags, towels, and clothing coming from the hospital and the jail that is now removed manually. In addition, if feasible, the flow from this pump station will be redirected from pump station #13 directly into the HRSD force main extension to Mathews which reduce size of the expansion of that pump station needed to handle existing and anticipated flows within that service area and the service areas of the pump stations that discharge into pump station #13. If this project is not funded: worker safety will be difficult to address; maintenance costs will continue to rise; and future development in the pump station service area will be discouraged if it exceeds the pump station capacity.</p>								
Attachments (list):								

General Project Information				Date of Submission	9/10/2015			
Capital Project-New or Expansion	New			CIP Advisory Committee Use Only:				
Capital Maintenance Major-New Project				Ranking				
Capital Maintenance-Neither new nor expanding				Comments				
Project Information								
Project Title	Rebuild Pump Station #13 - Courthouse South							
Project Location	On site of old Utility Yard, South of Main Street					County/School?	County	
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000							
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info							
Dept Priority #	3	Out of how many submissions?		13				
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2020	Date Improvements Complete	7/1/2021	Useful life (in years)	50			
Design/Engineering Cost	\$ 250,000	Construction/Equipment Cost	\$ 1,000,000	Previous Funding				
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year				
Capital Cost/Funding Analysis								
	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs					\$ 1,250,000	\$ 1,250,000		\$ 1,250,000
Financing								
								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating					1,250,000	1,250,000		1,250,000
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ -	\$ 1,250,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-
Project Narrative/Justification								
Mandated?	Yes			Mandating Agency	DEQ (SCAT Regulations)			
Please read the instructions on the required justifying information needed.					Federal/State/Local?	State		
<p>Pump station#13 was originally constructed in 1973 and partially rebuilt in 1992. This station is nearing the end of its useful service life and needs to be rebuilt to handle the flows from the 362 existing connections as well as future development and/or redevelopment within the pump station service area. Additional equipment needs to be installed to address worker safety as well as handle the high volume of rags that are now removed manually.</p> <p>If this project is not funded: worker safety will be difficult to address; maintenance costs will continue to rise; and future development in the pump station service area will be discouraged if it exceeds the pump station capacity.</p>								
Attachments (list):								

General Project Information					Date of Submission	9/10/2015		
Capital Project-New or Expansion	New				CIP Advisory Committee Use Only:			
Capital Maintenance Major-New Project					Ranking			
Capital Maintenance-Neither new nor expanding					Comments			
Project Title	Rebuild Pump Station 12 - Summerville							
Project Location	On the East side of Belroi Road, South of George Washington Memorial Highway					County/School?	County	
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000							
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucester.va.info							
Dept Priority #	4	Out of how many submissions?			13			
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2021	Date Improvements Complete	7/1/2022			Useful life (in years)	50	
Design/Engineering Cost	\$ 100,000	Construction/Equipment Cost	\$ 350,000			Previous Funding		
Annual/Recurring Cost		Recurring Revenue Generated				Fiscal Year		
Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs						\$ -	\$ 450,000	\$ 450,000
Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-	450,000	450,000
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-
Project Narrative/Justification	Mandated?	Yes	Mandating Agency			DEQ (SCAT Regulations)		
Please read the instructions on the required justifying information needed.					Federal/State/Local?	State		
<p>Pump station#12 was originally constructed in 1973. This station is nearing the end of its useful service life and needs to be rebuilt to handle the flows from the 192 existing connections as well as future development and/or redevelopment within the pump station service area. Additional equipment needs to be installed to address worker safety.</p> <p>If this project is not funded: worker safety will be difficult to address; maintenance costs will continue to rise; and future development in the pump station service area will be discouraged if it exceeds the pump station capacity.</p>								
Attachments (list):								

General Project Information				Date of Submission	9/10/2015			
Capital Project-New or Expansion		New		CIP Advisory Committee Use Only:				
Capital Maintenance Major-New Project				Ranking				
Capital Maintenance-Neither new nor expanding				Comments				
Project Title	Drying Bed for Water Treatment Plant Residuals							
Project Location	Water Treatment Plant on Reservocir Ridge Road			County/School?	County			
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000							
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info							
Dept Priority #	6	Out of how many submissions?	13					
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2020	Date Improvements Complete	7/1/2021	Useful life (in years)	50			
Design/Engineering Cost	\$ 25,000	Construction/Equipment Cost	\$ 150,000	Previous Funding				
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year				
Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs					\$ 175,000	\$ 175,000		\$ 175,000
Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating					175,000	175,000		175,000
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ -	\$ 175,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error								-
Project Narrative/Justification	Mandated?		Mandating Agency	DEQ (VPDES Permit)				
Please read the instructions on the required justifying information needed.			Federal/State/Local?	State				
<p>The existing residuals drying bed at the Water Treatment Plant needs to be replaced with an all-weather facility sized to handle the total amount of residuals removed from one lagoon and covered to reduce the time required to dry material sufficiently for landfill disposal. The current drying bed will not handle the volume of residuals from one lagoon and exposure to wet weather increases the time required for solids to dry enough to allow landfilling. Solids in the lagoon in service must be removed frequently to prevent short circuiting and increased suspended solids discharge at the VPDES permitted outfall to the receiving stream which could result in fines and penalties.</p>								
Attachments (list):								

General Project Information			Date of Submission	9/10/2015
Capital Project-New or Expansion			CIP Advisory Committee Use Only:	
Capital Maintenance Major-New Project		New	Ranking	
Capital Maintenance-Neither new nor expanding			Comments	

Project Title	Water Treatment Plant Roof Replacement			
Project Location	Surface Water Treatment Plant, 8214 Reservoir Ridge Road	County/School?	County	
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000			
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info			
Dept Priority #	7	Out of how many submissions?	13	

Proposed Schedule/Cost					
Date Improvements Begin	7/1/2018	Date Improvements Complete	6/30/2019	Useful life (in years)	50
Design/Engineering Cost	\$ 10,000	Construction/Equipment Cost	\$ 65,000	Previous Funding	
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year	

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs			\$ 75,000			\$ 75,000		\$ 75,000

Financing									Total Project Financing
General Fund Operating						\$ -		\$ -	
Enterprise Fund Operating			75,000			75,000		75,000	
Fund Balance						-		-	
Debt						-		-	
Grant-Federal						-		-	
Grant-State						-		-	
Grant-Local						-		-	
Proffers						-		-	
Other Sources						-		-	
Total Capital Funding	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
calculation error						-		-	

Project Narrative/Justification	Mandated?	No	Mandating Agency	
Please read the instructions on the required justifying information needed.			Federal/State/Local?	

The roof on the surface water plant is the original roof dating to plant construction in the early 1990s. If this project is not funded the roof membrane will eventually fail and leak causing damage to the underlying insulation and eventually the material and equipment inside the plant. In addition, the existing roof utilizes a construction method, ballasted membrane, that is no longer used because the ballast can become projectiles during a wind event and cause damage to other buildings on the plant site, vehicles on the plant site, or injure staff.

Attachments (list):		

General Project Information			Date of Submission	9/10/2015
Capital Project-New or Expansion			CIP Advisory Committee Use Only:	
Capital Maintenance Major-New Project		New	Ranking	
Capital Maintenance-Neither new nor expanding			Comments	

Project Title	Water Treatment Plant Façade Repairs			
Project Location	Surface Water Treatment Plant, 8214 Reservoir Ridge Road		County/School?	County
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000			
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info			
Dept Priority #	8	Out of how many submissions?	13	

Proposed Schedule/Cost					
Date Improvements Begin	7/1/2018	Date Improvements Complete	6/30/2019	Useful life (in years)	50
Design/Engineering Cost	\$ 10,000	Construction/Equipment Cost	\$ 75,000	Previous Funding	
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year	

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs			\$ 85,000			\$ 85,000		\$ 85,000

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating			85,000			85,000		85,000
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-

Project Narrative/Justification	Mandated?	No	Mandating Agency	
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

The recent cleaning of the exterior of the surface water treatment plant revealed significant deterioration of mortar joints in the building façade and decay of wood filler strip(s) beneath window(s). Deteriorated joints need to be repointed, and the filler strip(s) beneath windows need to be replaced, to protect the interior of the building from moisture damage and insects. If this project is not funded the exterior mortar joints will continue to deteriorate leading to loss of portions of the exterior facade of the plant, moisture damage of the interior, and possible damage to property or injury from falling masonry units.

Attachments (list):		

General Project Information					Date of Submission	9/10/2015		
Capital Project-New or Expansion					CIP Advisory Committee Use Only:			
Capital Maintenance Major-New Project			New		Ranking			
Capital Maintenance-Neither new nor expanding					Comments			
Project Title	Replace Reverse Osmosis Membranes							
Project Location	Reverse Osmosis Plant					County/School?	County	
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000							
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info							
Dept Priority #	5	Out of how many submissions?		13				
Proposed Schedule/Cost								
Date Improvements Begin	7/1/2017	Date Improvements Complete	7/1/2018	Useful life (in years)	5			
Design/Engineering Cost	\$ 10,000	Construction/Equipment Cost	\$ 125,000	Previous Funding				
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year				
Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs		\$ 135,000				\$ 135,000		\$ 135,000
Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating		135,000				135,000		135,000
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-
Project Narrative/Justification	Mandated?	Yes	Mandating Agency	EPA & VDH (DBP Rule)				
Please read the instructions on the required justifying information needed.			Federal/State/Local?	Federal and State				
<p>The reverse osmosis membranes are nearing the end of their useful seervice life and will need replacement. Membrane cleanings are needed more and more frequently and the performance improvement from these cleanings is less and less every time. If this project is not funded we will eventually need to stop using the RO plant and find another method of reducing the disinfection by-products (DBPs) from the surface water plant in the distribution system.</p>								
Attachments (list):								

General Project Information			Date of Submission	9/10/2015
Capital Project-New or Expansion		New	CIP Advisory Committee Use Only:	
Capital Maintenance Major-New Project			Ranking	
Capital Maintenance-Neither new nor expanding			Comments	

Project Title	Utility Yard			
Project Location	To be determined		County/School?	County
Dept Name & Budget Unit # (16-	Public Utilities, 5344000490003000			
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info			
Dept Priority #	12	Out of how many submissions?	13	

Proposed Schedule/Cost					
Date Improvements Begin	7/1/2015	Date Improvements Complete	7/1/2017	Useful life (in years)	50
Design/Engineering Cost	\$ 50,000	Construction/Equipment Cost	\$ 1,450,000	Previous Funding	
Annual/Recurring Cost		Recurring Revenue Generated		Fiscal Year	

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 1,500,000					\$ 1,500,000		\$ 1,500,000

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating						-		-
Fund Balance						-		-
Debt	1,500,000					1,500,000		1,500,000
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-

Project Narrative/Justification	Mandated?	No	Mandating Agency	
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

The existing utility yard is inadequate for the storage of tools, materials and equipment and is contributing to the degradation of those investments.

Attachments (list):	

General Project Information		Date of Submission	9/10/2015
Capital Project-New or Expansion	New	CIP Advisory Committee Use Only:	
Capital Maintenance Major-New Project		Ranking	
Capital Maintenance-Neither new nor expanding		Comments	

Project Title	Pave Beaverdam Lane		
Project Location	Beaverdam Lane is off Beasley Drive	County/School?	County
Dept Name & Budget Unit # (16-)	Public Utilities, 5344000490003000		
Contact Name/Phone/Email	James C. Dawson/ (804)693-4044/jdawson@gloucesterva.info		
Dept Priority #	13	Out of how many submissions?	13

Proposed Schedule/Cost			
Date Improvements Begin	7/1/2017	Date Improvements Complete	6/30/2018
Design/Engineering Cost	\$ 15,000	Construction/Equipment Cost	\$ 235,000
Annual/Recurring Cost		Recurring Revenue Generated	
		Useful life (in years)	50
		Previous Funding	
		Fiscal Year	

Capital Cost/Funding Analysis	FY17	FY18	FY19	FY20	FY21	Total FY17-21	Costs Beyond	Total Project Costs
Proposed Capital Costs	\$ 250,000					\$ 250,000		\$ 250,000

Financing								Total Project Financing
General Fund Operating						\$ -		\$ -
Enterprise Fund Operating	250,000					250,000		250,000
Fund Balance						-		-
Debt						-		-
Grant-Federal						-		-
Grant-State						-		-
Grant-Local						-		-
Proffers						-		-
Other Sources						-		-
Total Capital Funding	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Variance-over (short)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
calculation error						-		-

Project Narrative/Justification	Mandated?	No	Mandating Agency	
Please read the instructions on the required justifying information needed.		Federal/State/Local?		

Beaverdam Lane is a gravel/dirt road that provides access to 11 parcels of property. The road was constructed in conjunction with the Beaverdam Reservoir to restore prior access to those parcels that was severed by the reservoir pool. This project includes grading of the travel lanes to meet VDOT standards for drainage, cleaning and seeding of roadside ditches, and paving the travel lanes. Staff have met with VDOT representatives who agreed to accept the road from Gloucester County after completion of these improvements. If this project is not funded, Utilities will have to fund annual maintenance of the travel lanes and ditches from the operating budget.

Attachments (list):	

Summary of Deferred Capital Project Requests

The following projects submitted for the Five Year CIP have been deferred pending a master plan study for Gloucester High School (GHS) to properly evaluate and prioritize these projects:

Funding Type	Department	Project Title	Total Cost	Year One FY2017	Year Two FY2018	Year Three FY2019	Year Four FY2020	Year Five FY2021	Year Six and Beyond
Deferred	Schools	GHS-HVAC Replacement	\$16,964,709		\$3,000,000	\$5,000,000	\$8,464,709	\$500,000	
Deferred	Schools	GHS-Roofing Replacement/Coating (major)	\$1,088,000		\$1,088,000				
Deferred	Schools	GHS-Renovation of "A" Hall	\$3,150,000			\$300,000	\$2,350,000	\$500,000	
Deferred	Schools	GHS-Bus Loop Removal and Replacement	\$120,000		\$120,000				
Deferred	Schools	GHS-Flooring Replacement	\$75,000		\$75,000				
Deferred	Schools	GHS-Sports Complex Concrete Repair	\$100,000		\$100,000				
Deferred	Schools	GHS-Auto Shop Apron Paving & Water/Oil Separator	\$80,000		\$80,000				
Deferred	Schools	GHS-Bathroom Renovations	\$90,000					\$90,000	
Total Submitted-Pending GHS Master Plan Study			\$21,667,709	\$0	\$4,463,000	\$5,300,000	\$10,814,709	\$1,090,000	\$0

The following projects have been determined as nonessential at this time:

Funding Type	Department	Project Title	Total Cost	Year One FY2017	Year Two FY2018	Year Three FY2019	Year Four FY2020	Year Five FY2021	Year Six and Beyond
Deferred	Parks Rec Tourism	Woodville Park Improvements	\$5,465,000		\$445,000	\$1,208,000	\$687,000	\$225,000	\$2,900,000
Deferred	Parks Rec Tourism	Ark Park Road Improvement	\$66,000		\$66,000				
Deferred	Parks Rec Tourism	Beaverdam Park Improvements	\$435,000		\$67,000		\$368,000		
Deferred	Community Education	Refurbishing Walker Education Center	\$68,000		\$68,000				
Deferred	Animal Control	New Animal Control Office at Shelter Location	\$390,000						\$390,000
Deferred	Information Technology	Replacement of Financial System to ERP	\$644,000			\$644,000			
Deferred	Parks Rec Tourism	Community Center	\$14,862,000					\$50,000	\$14,812,000
Deferred	Parks Rec Tourism	Athletic Field Lighting	\$140,000					\$140,000	
Total Submitted-Lower Priority/Discretionary			\$22,070,000	\$0	\$646,000	\$1,852,000	\$1,055,000	\$415,000	\$18,102,000

BOS guidance on prioritization may escalate projects into funding stream.



Supplemental Data

Gloucester County
 FY 2016
 Schematic List of Titles

Updated 2/1/2016

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

Updated 2/1/2016

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			
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 Maintenance Specialist II			

Gloucester County
 FY 2016
 Schematic List of Titles

Updated 2/1/2016

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 11 Continued	\$31,214	\$40,578	\$49,942
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 Zoning Specialist WTP Mechanic			
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 Senior Administrative Coordinator Utility Inspector Video Technician			

Gloucester County
 FY 2016
 Schematic List of Titles

Updated 2/1/2016

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

Updated 2/1/2016

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 17	\$44,277	\$57,560	\$70,843
Combination Insp/Plans Examiner Communications Supervisor Database Administrator Legal Administrative Coordinator Program Coordinator (CSA) - DSS Registered Nurse - Corrections Senior Real Estate Appraiser			
Grade 18	\$46,934	\$61,014	\$75,094
Budget Analyst Planner III			
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 - Circuit Court Chief Deputy - Commissioner of Revenue Chief Deputy Treasurer GIS Coordinator IT Systems and Network Coordinator Park Superintendent Plant Manager Probation & Pretrial Director Public Works Engineer Recreation Superintendent Senior Comprehensive Planner Utility Engineer Utility Supervisor			
Grade 21	\$55,899	\$72,669	\$89,438
Asst Comm. Attorney I			

Gloucester County
 FY 2016
 Schematic List of Titles

Updated 2/1/2016

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary
Grade 22	\$59,253	\$77,029	\$94,805
Assistant Director I - DSS Assistant Director of Utilities Director of Buildings & Grounds Emergency Management Coordinator			
Grade 23	\$62,808	\$81,650	\$100,493
Asst. Comm. Attorney II Assistant Director II - DSS 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 Director of IT and GIS			
Grade 26	\$74,804	\$97,245	\$119,686
Director of Financial Services Director of Planning and Zoning Director Social Services - DSS			
Grade 26 Continued	\$74,804	\$97,245	\$119,686
Director of Utilities			
Grade 28	\$84,052	\$109,268	\$134,483
Assistant County Administrator			

Gloucester County
 FY 2016 Schematic List of Titles
 Sheriff Sworn Positions

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

**GLOUCESTER COUNTY
POSITION ALLOCATION LIST**

(Does not include positions designated as work as required)

PROPOSED FISCAL YEAR 2017												
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	5	1					5	1			5	1
Treasurer	2		7				9				9	
Finance	5						5				5	
Information Technology	9						9				9	
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	3		34	1
Probation & Pretrial					7		7				7	
Building Inspections	8						8				8	
Environmental Programs	4.5						4.5				4.5	
Animal Control	4						4				4	
Emergency Management	3						3				3	
Engineering	3.5						3.5				3.5	
Building & Grounds	25	4					25	4			25	4
Community Education	7	2					7	2			7	2
Parks & Recreation	5	1					5	1			5	1
Park Operations	6						6				6	
Library	8	8					8	8			8	8
Planning & Zoning	7						7				7	
Economic Development	2						2				2	
Clean Community		1						1				1
Tourism	1	1					1	1			1	1
Extension Service	1						1				1	
SUBTOTALS	159.5	24	93.5	2	8	2	261	28	3	0	258	28
Social Services	47						47		1		46	
Utilities	25	1					25	1	2		23	1
GRAND TOTALS	231.5	25	93.5	2	8	2	333	29	6	0	327	29

Column A + B + C = D

Column D - E = F

GLOUCESTER COUNTY
POSITION ALLOCATION LIST - Proposed FY17 Budget
Summary of Changes FY 2016 - FY 2017

<i>Changes</i>					
<u>Date</u>	<u>Department</u>	<u>County</u>	<u>State</u>	<u>Grant</u>	<u>Reason</u>
7/1/15	Library	Increase PT by 1			Correct error from FY16 Position Allocation List. Portion of part-time work-as-required funds allocated to 20 hr/wk position.
1/1/16	Information Technology	Increase FT by 1			Add position to address IT needs of Sheriff's Department
1/1/16	Inspections	Increase FT by 1			Add inspector position due to uptick in development
7/1/16	Reassessment	Decrease FT by 1			Reduction in workload; position re-allocated to Emergency Management
7/1/16	Finance	Decrease FT by 1			Remove vacant Budget Analyst position
7/1/16	Emergency Management	Increase FT by 1			FT position re-allocated to Emergency Management
7/1/16	Environmental	Increase FT by .5			.5 of FT position shared with Engineering
7/1/16	Engineering	Decrease FT by .5			Decrease FT by .5; Re-allocate .5 to Environmental
7/1/16	Buildings & Grounds	Decrease FT by 1			Remove vacant FT Custodian position
7/1/16	Utilities	Decrease FT by 1			Remove vacant FT WTP Operator position

<i>Funding Changes</i>					
<u>Date</u>	<u>Department</u>	<u>County</u>	<u>State</u>	<u>Grant</u>	<u>Reason</u>
7/1/16	Jail		Decrease FT by 2		Jail population numbers do not support filling these vacant positions; 1 vacant unfunded position carried forward from FY16, plus 2 additional positions in FY17
7/1/16	Planning & Zoning	Increase FT by 1			Projected growth in residential, business, and economic development activity

Balance Sheet

Governmental Funds

June 30, 2015

	General	Capital Projects	School Construction	Other Governmental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 25,555,200	\$ -	\$ -	\$ -	\$ 25,555,200
Investments	126,629	1,806,991	16,575	-	1,950,195
Receivables (net of allowance for uncollectibles):					
Taxes receivable	22,866,996	-	-	-	22,866,996
Accounts receivable	419,229	10,126	-	2,450	431,805
Due from other funds	360,543	412,416	5,341,205	-	6,114,164
Due from other governmental units	1,635,588	595,169	505,148	432,674	3,168,579
Prepaid items	65,035	-	-	-	65,035
Total assets	<u>\$ 51,029,220</u>	<u>\$ 2,824,702</u>	<u>\$ 5,862,928</u>	<u>\$ 435,124</u>	<u>\$ 60,151,974</u>
LIABILITIES					
Accounts payable	\$ 200,837	\$ 966,616	\$ 1,590,744	\$ 89,976	\$ 2,848,173
Accrued liabilities	838,964	39,934	1,049,633	-	1,928,531
Due to other governmental units	4,141,586	-	-	-	4,141,586
Due to other funds	5,753,622	-	-	345,148	6,098,770
Total liabilities	<u>\$ 10,935,009</u>	<u>\$ 1,006,550</u>	<u>\$ 2,640,377</u>	<u>\$ 435,124</u>	<u>\$ 15,017,060</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	\$ 21,254,456	\$ -	\$ -	\$ -	\$ 21,254,456
Total deferred inflows of resources	<u>\$ 21,254,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,254,456</u>
Fund balances:					
Nonspendable	\$ 65,035	\$ -	\$ -	\$ -	\$ 65,035
Restricted	133,004	54,400	-	-	187,404
Committed	1,118,337	1,763,752	3,222,551	-	6,104,640
Unassigned	17,523,379	-	-	-	17,523,379
Total fund balances	<u>\$ 18,839,755</u>	<u>\$ 1,818,152</u>	<u>\$ 3,222,551</u>	<u>\$ -</u>	<u>\$ 23,880,458</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 51,029,220</u>	<u>\$ 2,824,702</u>	<u>\$ 5,862,928</u>	<u>\$ 435,124</u>	<u>\$ 60,151,974</u>

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

COUNTY OF GLOUCESTER, VIRGINIA

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	65,035	52,694	51,122	52,204
Restricted	133,004	141,770	141,989	128,885
Committed	1,118,337	1,015,138	1,024,155	921,746
Unassigned	17,523,379	18,249,344	16,960,462	15,321,565
Total General Fund	<u>\$ 18,839,755</u>	<u>\$ 19,458,946</u>	<u>\$ 18,177,728</u>	<u>\$ 16,424,400</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Restricted	54,400	31,400	19,000	19,000
Committed	4,986,303	22,701,947	13,398,162	9,840,182
Assigned	-	257,062	244,485	239,297
Total all other governmental funds	<u>\$ 5,040,703</u>	<u>\$ 22,990,409</u>	<u>\$ 13,661,647</u>	<u>\$ 10,098,479</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.

Table 3

	2011	2010	2009	2008	2007	2006
\$	-	\$ 149,442	\$ 238,285	\$ 495,576	\$ 500,502	\$ 556,862
	-	14,334,402	12,622,904	13,140,232	12,994,355	15,953,192
	50,598	-	-	-	-	-
	132,450	-	-	-	-	-
	799,389	-	-	-	-	-
	14,967,748	-	-	-	-	-
\$	<u>15,950,185</u>	<u>\$ 14,483,844</u>	<u>\$ 12,861,189</u>	<u>\$ 13,635,808</u>	<u>\$ 13,494,857</u>	<u>\$ 16,510,054</u>
\$	-	\$ 19,000	\$ 19,000	\$ 2,389,898	\$ 6,150,997	\$ -
	-	-	-	-	-	63,974
	-	-	808	649	801	75,116
	-	2,810,371	3,678,708	5,466,719	6,585,325	3,847,743
	19,000	-	-	-	-	-
	5,225,558	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>5,244,558</u>	<u>\$ 2,829,371</u>	<u>\$ 3,698,516</u>	<u>\$ 7,857,266</u>	<u>\$ 12,737,123</u>	<u>\$ 3,986,833</u>

COUNTY OF GLOUCESTER, VIRGINIA

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

	2015	2014	2013
REVENUES			
General property taxes	\$ 37,944,859	\$ 37,996,998	\$ 37,534,509
Other local taxes	9,139,757	8,875,489	8,789,155
Permits, privilege fees, and regulatory licenses	379,645	352,330	307,747
Fines and forfeitures	68,265	80,625	108,507
Revenue from the use of money and property	174,416	182,207	177,210
Charges for services	818,947	754,006	736,966
Miscellaneous	438,304	579,009	664,749
Recovered costs	378,821	409,810	337,904
Intergovernmental revenues:			
Commonwealth	11,800,473	11,034,381	10,781,890
Federal	2,863,199	2,681,235	2,385,926
Total revenues	<u>\$ 64,006,686</u>	<u>\$ 62,946,090</u>	<u>\$ 61,824,563</u>
EXPENDITURES			
Current:			
General government administration	\$ 5,506,522	\$ 5,418,618	\$ 5,027,276
Judicial administration	1,720,444	1,812,592	1,634,575
Public safety	12,260,636	11,609,450	11,388,578
Public works	2,156,828	2,172,118	2,119,356
Health and welfare	5,427,503	5,197,208	5,000,044
Education	23,055,992	22,839,193	22,777,077
Parks, recreation, and cultural	2,139,478	2,117,069	2,067,452
Community development	972,068	1,034,876	901,444
Nondepartmental	353,497	365,585	312,185
Capital projects	22,500,605	14,208,476	5,825,679
Debt service:			
Principal retirement	3,437,958	2,886,672	3,141,033
Interest and other fiscal charges	2,293,936	1,653,660	1,695,351
Principal retirement-School leases	72,317	69,529	65,736
Interest and other fiscal charges-School	4,041	8,255	12,048
Total expenditures	<u>\$ 81,901,825</u>	<u>\$ 71,393,301</u>	<u>\$ 61,967,834</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (17,895,139)</u>	<u>\$ (8,447,211)</u>	<u>\$ (143,271)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 9,188,198	\$ 8,000,299	\$ 7,758,145
Transfers out	(9,861,956)	(8,674,057)	(8,431,903)
Issuance of general obligation bonds	-	15,845,000	5,999,684
Bond premium issuance	-	1,161,015	-
Issuance of capital leases	-	-	-
Insurance recovery	-	2,724,934	133,841
Advance refunding of bonds	-	-	-
Total other financing sources (uses)	<u>\$ (673,758)</u>	<u>\$ 19,057,191</u>	<u>\$ 5,459,767</u>
Net change in fund balances	\$ (18,568,897)	\$ 10,609,980	\$ 5,316,496
Fund balances - beginning	42,449,355	31,839,375	26,522,879
Fund balances - ending	<u>\$ 23,880,458</u>	<u>\$ 42,449,355</u>	<u>\$ 31,839,375</u>
Debt Service as a percentage of noncapital expenditures	<u>9.20%</u>	<u>7.94%</u>	<u>8.57%</u>

N/A - This information was unavailable.

Table 4

	2012	2011	2010	2009	2008	2007	2006
\$	34,600,348	\$ 32,277,667	\$ 31,916,749	\$ 32,090,454	\$ 29,677,158	\$ 27,371,520	\$ 26,432,859
	8,512,987	8,188,114	9,727,703	9,868,013	10,637,789	10,356,066	10,234,426
	318,074	262,490	285,060	421,907	505,444	561,291	442,365
	114,403	87,571	120,804	94,148	111,970	90,068	99,699
	154,387	159,151	203,980	273,362	909,595	1,296,199	645,911
	666,983	716,673	816,885	978,630	1,044,733	998,385	1,003,058
	672,476	516,200	477,007	543,271	583,074	719,956	853,784
	312,995	306,934	360,700	413,418	300,414	242,889	224,721
	10,422,899	10,517,539	9,033,241	9,927,995	9,467,389	8,822,084	8,287,161
	2,242,337	2,041,209	2,638,453	2,940,280	3,091,324	2,678,290	2,743,385
\$	<u>58,017,889</u>	<u>\$ 55,073,548</u>	<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>
\$	4,580,732	\$ 4,391,984	\$ 4,796,836	\$ 4,766,294	\$ 4,744,278	\$ 4,292,566	\$ 4,114,209
	1,644,976	1,511,513	1,473,565	1,619,429	1,616,046	1,311,561	1,256,090
	10,548,498	10,237,522	10,430,536	10,622,469	10,657,869	10,124,699	8,832,107
	2,021,420	1,879,012	1,866,165	1,873,556	1,820,371	1,717,936	1,606,088
	4,424,273	4,487,974	4,482,064	4,348,208	4,001,667	3,920,276	3,685,808
	20,419,880	20,969,964	20,323,168	21,703,289	21,561,837	20,123,728	18,415,298
	1,959,087	1,834,819	1,857,339	1,970,594	2,040,444	1,879,698	1,708,483
	746,246	731,327	728,581	776,991	828,242	908,769	803,212
	325,145	263,170	272,035	272,035	271,250	242,300	199,126
	5,540,772	2,925,484	2,698,567	19,493,940	15,512,754	5,091,488	5,173,233
	3,201,337	3,394,093	3,385,644	3,055,466	2,317,442	2,125,399	2,237,523
	1,702,835	1,858,998	2,012,572	2,547,578	1,603,656	1,430,257	2,202,010
	263,189	-	-	-	-	-	-
	18,318	-	-	-	-	-	-
\$	<u>57,396,708</u>	<u>\$ 54,485,860</u>	<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>621,181</u>	<u>\$ 587,688</u>	<u>\$ 1,253,510</u>	<u>\$ (15,498,371)</u>	<u>\$ (10,646,966)</u>	<u>\$ (31,929)</u>	<u>\$ 734,182</u>
\$	10,042,633	\$ 6,671,343	\$ 6,578,300	\$ 7,891,873	\$ 6,288,819	\$ 10,171,364	\$ 8,122,258
	(10,522,633)	(7,171,343)	(7,078,300)	(8,571,873)	(7,088,819)	(11,071,364)	(9,022,258)
	500,000	-	-	-	6,364,713	6,505,000	-
	-	-	-	-	343,349	162,022	-
	-	-	-	11,245,000	-	-	8,205,000
	4,686,955	3,793,840	-	-	-	-	-
	-	-	-	-	-	-	(7,565,000)
\$	<u>4,706,955</u>	<u>\$ 3,293,840</u>	<u>\$ (500,000)</u>	<u>\$ 10,565,000</u>	<u>\$ 5,908,062</u>	<u>\$ 5,767,022</u>	<u>\$ (260,000)</u>
\$	5,328,136	\$ 3,881,528	\$ 753,510	\$ (4,933,371)	\$ (4,738,904)	\$ 5,735,093	\$ 474,182
	21,194,743	17,313,215	16,559,705	21,493,076	26,231,980	20,496,887	20,022,705
\$	<u>26,522,879</u>	<u>\$ 21,194,743</u>	<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>9.53%</u>	<u>9.84%</u>	<u>10.26%</u>	<u>9.88%</u>	<u>6.76%</u>	<u>6.90%</u>	<u>n/a</u>

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy			Total Collections to Date	
				Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2006	\$ 20,261,412	\$ 1,483	\$ 20,262,895	\$ 19,792,078	97.68%	\$ 469,079	\$ 20,261,157	99.99%
2007	21,213,981	51,629	21,265,610	20,665,168	97.41%	598,449	21,263,617	99.99%
2008	22,593,114	32,483	22,625,597	21,946,260	97.14%	675,945	22,622,205	99.99%
2009	23,972,690	29,674	24,002,364	23,326,961	97.31%	669,122	23,996,083	99.97%
2010	24,014,793	13,127	24,027,920	23,210,366	96.65%	805,226	24,015,592	99.95%
2011	23,809,339	21,830	23,831,169	23,008,680	96.64%	806,567	23,815,247	99.93%
2012	25,336,144	25,654	25,361,798	24,405,721	96.33%	928,817	25,334,538	99.89%
2013	26,903,346	5,399	26,908,745	26,076,913	96.93%	755,789	26,832,702	99.72%
2014	27,043,283	(18,466)	27,024,817	26,277,315	97.17%	515,527	26,792,842	99.14%
2015	27,615,708	-	27,615,708	26,880,696	97.34%	-	26,880,696	97.34%

Source: Gloucester County Treasurer's Department

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
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
2015	3,765,494	444,104	373,475	4,209,598	0.68	4,209,598

Source: Commissioner of Revenue Department

Assessed Value of Taxable Property Other than Real Property
Last Eight 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
2015	385,720,050	10,298,798	-	158,444,423	554,463,271

(1) Source: Commissioner of Revenue, BOS eliminated the Boat Tax effective calendar year 2015

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

(3) Only eight years of information are available.

Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding General Obligation Bonds				Per Capita(a)	Percentage of Actual Taxable Value of Property (b)
	Governmental Activities	Business-type Activities	Total			
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	38,548,607	-	38,548,607	1,035.36	0.91%	
2015	36,773,293	-	36,773,293	<i>987.87</i>	<i>0.87%</i>	

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

(a) Population data can be found in Table 12

(b) See Table 7 for property value data

(c) Italicized amounts are estimates.

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 notice 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](#).)

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.

