

**County of Gloucester  
Virginia**

**Adopted Budget**

**For the Fiscal Year  
Ending  
June 30, 2009**



**GLOUCESTER COUNTY, VIRGINIA  
BOARD OF SUPERVISORS**

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LANE B. RAMSEY  
INTERIM COUNTY ADMINISTRATOR

NICKIE C. CHAMPION  
DIRECTOR OF FINANCIAL SERVICES





# County of Gloucester

County Administrator

6467 Main Street

P. O. Box 329

Gloucester, Virginia 23061

(804)693-4042

## MEMORANDUM

To: Gloucester County Board of Supervisors

From: Lane B. Ramsey, Interim County Administrator

Date: May 1, 2008

Subject: Adopted Budget for Fiscal Year 2008-2009

I have enclosed the approved County budget for the fiscal year July 1, 2008 to June 30, 2009, which includes information on expected revenues and planned expenditures for each of the County funds.

On Tuesday, April 15, 2008, a public hearing was held for comment on the proposed budget. This budget was adopted as amended at a meeting of the Board of Supervisors held on Tuesday, April 29, 2008.

The following are several highlights from this budget, and I ask that you review the budget for more information about these issues and other issues facing our County:

- This budget is based on a real estate tax rate of \$.61, a personal property tax rate of \$2.60, and a boat tax rate of \$1.00.
- No increase for calendar year 2008 in the ad valorem tax rate for the Gloucester Sanitary District #1, Gloucester Point Sanitary District, and all Mosquito Control districts of \$.01.
- Building permit fees are anticipated to increase.
- Water and sewer connection fees are anticipated to increase.
- A General Fund budget of \$54,653,360, which is an increase of \$2,853,946 or 5.5% over the FY 2008 Adopted General Fund Budget.
- Increasing the local appropriation to the School Fund by \$694,216 or 3.3%.
- Increasing the local appropriation to the Debt Fund by \$1,724,430 or 47.0%.
- Full funding for volunteer fire and rescue companies.
- Funding for the equivalent of 2.0 new positions in the General Fund and 3.0 new positions in the Utility Fund in order to help meet the growing demand for County services.
- Funding for a new visitor's center at Gloucester Point.
- Continuation of the emergency services communication system project and the expansion/renovation of Abingdon Elementary School with expected total costs of approximately \$28,106,600.

### Total County Budget - \$121,859,343

This budget is actually a combination of several parts that create the complete document. The General Fund includes all of the daily operating departments of the county, including the constitutional offices. The School Budget is next. A third fund is the School Cafeteria Budget, which is a separate budget of the schools funded with meal receipts as well as state and federal dollars. The Regional Special Education Budget is a regional program for students that require intensive special education services. Also included is the Social Services Budget, which is funded with federal, state and local dollars and administered by the Gloucester County Social Services Board. Next, you will find the Comprehensive Services Act (CSA). The Capital Budget and School Construction Budget are enclosed and they show the major purchases and construction activities for the coming year. The Debt Service Budget is next, and this budget includes the funds needed for payment of the long-term debt of the county. Finally, you will see the various Enterprise Funds, which include the Utilities Budget, the Gloucester Sanitary District #1 Budget, the Gloucester Point Sanitary District Budget and the Mosquito Control Fund Budget.

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

The largest single component of the County budget is the school division. The budget recommended for the school division's operations is \$59,190,318 or 48.6% of the total budget. Public safety is a high funding priority in that it comprises \$11,291,249 or 9.3% of the total budget. The third Board priority is addressing capital needs for both the County and the school division. The budgets for the Capital Funds and Debt Fund total \$25,657,606, which is 21.1% of the total budget.

These three priorities: education, public safety, and capital, total 79.0% of the total County budget.

### General Fund Budget Summary - \$54,653,360

The General Fund serves as the primary operating fund from which nearly all County services receive all or most funding. Federal and State laws, for which budgetary control is always a challenge, mandate many areas of the County's operations.

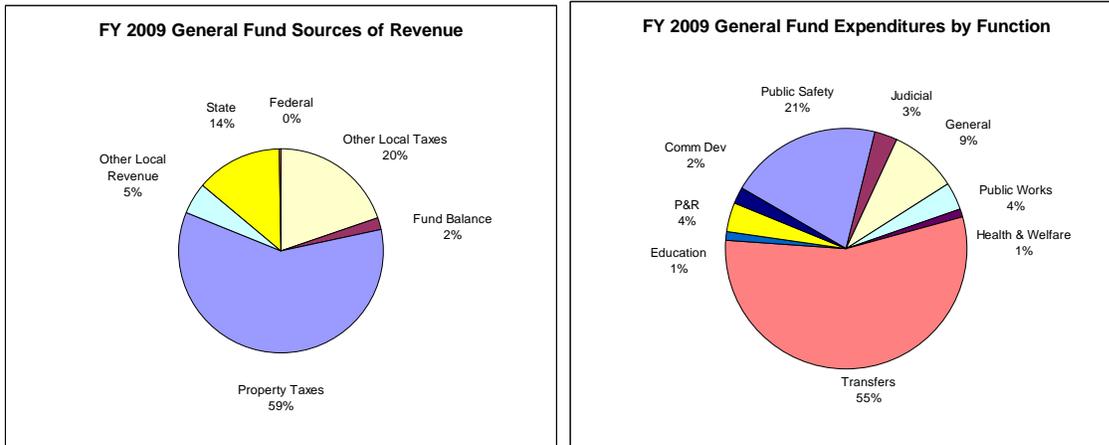
The FY 2009 budget is balanced with a real estate tax rate of \$.61, a personal property tax rate of \$2.60, and a boat tax rate of \$1.00.

The FY 2009 budget does not fully fund the School Board's proposed budget. In addition, the proposed budget does not fully fund resource needs identified by County departments and agencies to respond to service demands.

The County strives for outstanding customer service. This budget includes a compensation pay scale adjustment of 2.7%. Due to funding restrictions, this budget proposal includes the equivalent of 2.0 positions in the General Fund. These positions include a Public Works Engineer and two 20-hour per week Custodians.

The County maintains a strong fund balance, which meets our cash flow needs and provides for a contingency fund for unanticipated expenditures. I estimate that the General Fund unrestricted/undesignated fund balance at June 30, 2008 will be \$11,856,363. The use of \$756,955 from the unrestricted/undesignated fund balance was necessary to balance this budget. The remaining amount will be sufficient to cover any unexpected expenditures next year, as well as creating sufficient cash to carry us between real estate tax collections.

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



	FY 2008 Adopted Budget	FY 2009 Adopted Budget	Dollar Change	% Change
<b>Revenue:</b>				
Property Taxes	\$29,469,105	\$32,355,566	\$2,886,461	9.8%
Local Taxes	10,723,071	10,939,123	216,052	2.0%
Other Local Revenue	<u>3,147,603</u>	<u>2,759,292</u>	<u>-388,311</u>	-12.3%
Total Local Revenue	<u>\$43,339,779</u>	<u>\$46,053,981</u>	<u>\$2,714,202</u>	6.3%
State Revenue	<u>\$7,526,725</u>	<u>\$7,485,852</u>	<u>-\$40,873</u>	-0.5%
Federal Revenue	<u>\$264,698</u>	<u>\$90,969</u>	<u>-\$173,729</u>	-65.6%
Fund Balance Transfers	<u>\$668,212</u>	<u>\$1,022,558</u>	<u>\$354,346</u>	53.0%
Total General Fund Revenue	<u>\$51,799,414</u>	<u>\$54,653,360</u>	<u>\$2,853,946</u>	5.5%
<b>Expenditures:</b>				
General & Financial Administration	\$4,698,296	\$4,978,185	\$279,889	6.0%
Judicial Administration	1,560,130	1,562,644	2,514	0.2%
Public Safety	10,983,159	11,291,249	308,090	2.8%
Public Works	1,852,386	2,026,286	173,900	9.4%
Health & Welfare	475,426	579,107	103,681	21.8%
Education	620,834	640,814	19,980	3.2%
Parks, Recreation, & Cultural	1,995,655	2,050,586	54,931	2.8%
Community Development	940,524	995,355	54,831	5.8%
Civic Contributions	271,250	272,035	785	0.3%
Transfers to Schools	21,289,809	21,984,025	694,216	3.3%
Transfers to Social Services	801,335	664,811	-136,524	-17.0%
Transfers to CSA	398,085	447,840	49,755	12.5%
Transfers to Capital	1,446,817	1,090,285	-356,532	-24.6%
Transfers to Debt Service	3,665,708	5,390,138	1,724,430	47.0%
Transfers to Utilities	<u>800,000</u>	<u>680,000</u>	<u>-120,000</u>	-15.0%
Total General Fund Expenditures	<u>\$51,799,414</u>	<u>\$54,653,360</u>	<u>\$2,853,946</u>	5.5%

School Budget - \$59,190,318

As you realize, the School Board is responsible for its budget preparation and administration. The Gloucester County Public Schools Superintendent presented a budget request of \$60,069,974. The Superintendent's request was \$2,944,113 or 5.2% higher than the expected current year's budget. Contained in his recommendation was a request for county funds of \$22,589,809. This local request was \$1,300,000 or 6.1% higher than the current local appropriation of \$21,289,809.

This budget contains a local appropriation for schools that totals \$21,984,025. This is a 3.3% increase in local funds for schools, or \$694,216. This budget also contains \$800,000 in local appropriations to support School Board capital items.

Cafeteria Budget - \$2,487,443

This budget is contained in the overall budget document, but no general funds are used to support it. Meal charges, as well as state and federal funds, pay for these expenditures, details of which are enclosed for your review.

Regional Special Education Fund Budget - \$717,524

A budget for the Middle Peninsula Regional Special Education Program, which is a regional program for students that require intensive special education services under the category of multiple disabilities, severe disabilities, or autism, is included in this document. Students from the Town of West Point, Middlesex County, Mathews County, and Gloucester County participate in the program if their special education needs cannot be met in other special education programs within their respective divisions.

Gloucester County serves as the fiscal agent for this program, and the majority of the funding is obtained from the participating school divisions.

Social Services Budget - \$3,137,773

The county will spend \$664,811 as our portion of the social services budget under this proposal. This is a decrease of \$136,524 or 17.0% over the current year. This is also a reduction of \$75,000 from the budget request adopted by the Social Services Board. Details of this budget are enclosed for Board review.

Comprehensive Services Act Budget - \$932,000

This budget includes funds from the state and local dollars to pay for citizens covered by this act. Previously the School Board, Social Services and other agencies provided these individuals services. State law now requires that we separate this funding and provide these services directly. The county will spend \$447,840 for this responsibility next year and details of this budget are enclosed for Board review.

Capital Improvements Budget - \$16,792,468

Along with several small projects, the County has committed itself to two major capital projects: the emergency services communication system project and the expansion/renovation of Abingdon Elementary School.

A Communications System Implementation Committee was appointed on July 5, 2005 by the Board of Supervisors to analyze alternatives presented in the Radio Communications System Needs Analysis, which was prepared by outside consultants at the direction of the Board. After months of thorough and careful consideration, the Committee recommended that the Board of Supervisors buy-in to the existing York-James City Regional Communications System. The emergency services communication system project is estimated to cost approximately \$14,026,713. In December, 2006, the Board of Supervisors

entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The remaining \$2,781,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects. This project is expected to be completed in FY 2010 or FY 2011.

This budget contains grant and local funds to begin design of Phase V of the Main Street project. This grant will require a 20% match, and the budget contains local funds of \$68,800 for the work expected to be completed in FY 2009.

Gloucester County participates in the Colonial Group Home Commission that, working with the Juvenile and Domestic Relations Court of the Ninth Judicial District, provides a variety of programs for youthful offenders. Gloucester County partners with James City County, York County, and the City of Williamsburg. One of the programs is a group home, Crossroads Community Youth Home that is operated under the administration of York County through the Commission. The Crossroads Community Youth Home expects to complete construction of a new facility in FY 2009, and Gloucester's portion of these expected costs is \$116,485.

The Federal Emergency Management Agency has awarded several grants totaling over \$4,200,000 to Gloucester County to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. The Mitigation Grant Programs seeks to protect and reduce the damages associated with natural disasters by returning acquired properties to green space and raising homes to a desired flood protection elevation. No county match is needed for this grant program.

This budget includes a local contribution to the Gloucester County Public Schools for \$800,000, which in addition to State funding of \$181,983, is to be used for miscellaneous school capital needs.

The County began accumulating cash in 2005 for a Capital Fund Balance Designated for Future Capital Projects. It is recommended that the remaining uncommitted balance of approximately \$1,425,129 be held to address any uncertainties that may arise with the emergency services communication system project or a possible jail expansion/renovation project.

#### School Construction Budget - \$3,475,000

The Gloucester County School Board is in the process of renovating and expanding Abingdon Elementary School. These improvements would meet educational demands for years to come by expanding capacity at the elementary level, enhancing the learning environment of students, improving bus access and parking, replacing the aging and deteriorating HVAC system, roof system, and electrical system, as well as enhancing the safety of our children.

The expected completion date for this project is August 2008.

#### Debt Service Budget - \$5,390,138

The budget for debt service expenditures is \$5,390,138, which is an increase of \$1,724,430 from last year. This increase can be attributed in part to a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The first payment of \$1,452,058 on this new debt will be due July 1, 2008.

In addition, the School Division asked the Board of Supervisors at their August 1, 2006 meeting to adopt a resolution authorizing Gloucester County, through the school system, to submit an application to the Literary Fund, as well as the Virginia Public School Authority for funding improvements to Abingdon Elementary School. The second borrowing of \$6,364,713 for this project occurred on November 8, 2007 with the first payments of \$632,250 coming due in this budget.

Details of the balances due at June 30, 2008, on VPSA, literary loans and general County debt are included in the appendix.

There is no debt service costs included in this budget for any jail renovation/expansion project.

Sanitary Districts – \$83,108

The county has two legally constituted sanitary districts; the Gloucester Courthouse Sanitary District and the Gloucester Point Sanitary District. These areas were created to provide utility services to the most densely populated areas of the county before we developed our county utility system.

There is still debt on the Gloucester Courthouse Sanitary District, which the Utility Fund pays. Outside of this charge, we pay for streetlights in both districts with an additional one cent real estate tax charged to residents who reside within the district boundaries.

Utilities Budget - \$5,162,085

The budget for the Utility Fund is \$5,162,085, which represents a modest increase of 2.9% or \$144,338 over the current adopted budget. As an enterprise fund, revenues from services provided to its customers primarily fund the Department of Public Utilities. Included in this budget is a \$680,000 transfer from the General Fund, which is a decrease of \$120,000 from FY 2008.

Also contained in this budget is an increase in the water and sewer application fees for new connections. The application fee would increase by \$500 for new residential water connections and by \$500 for new residential sewer connections. The same fee increase would be charged for new commercial connections.

Included in this budget are two new full-time Water Treatment Plant trainees and one new full-time Assistant Utilities Director. The Assistant Utility Director will help with increased development, new water and wastewater regulations, the DEQ consent order in effect, and other related duties. The Water Treatment Plant Trainees will help as we expand plant operating hours to include nights and weekends.

Fire and Rescue Departments - \$1,641,462

As you remember, we now contribute a single line item amount to the two emergency service providers in the county: the Abingdon Fire and Rescue Department and the Gloucester Fire and Rescue Department. The funding levels recommended for the two departments are:

Gloucester Fire and Rescue	\$	819,900
Abingdon Fire and Rescue		<u>821,562</u>
Total	\$	1,641,462

The fire and rescue departments will have their budget requests fully funded in this budget. These figures represent a 4.6% increase in the contribution for Abingdon Fire & Rescue and an 8.0% increase for Gloucester Fire & Rescue.

Mosquito Control Budget - \$95,225

As the Board members know, we operate a limited mosquito control program during the warm months. This program consists of spraying from trucks in the areas that pay for these services. The areas of the Abingdon and York Districts, east of Route 17, as well as several subdivisions, will pay an additional one cent of their real estate tax bill for this service.

## General Fund Revenue



## Fiscal Year 2008-2009 General Fund Revenue Summary

### General Property Taxes

General Property Taxes include revenues received from levies made on real and personal property owned as of January 1 by county residents and businesses.

The real property tax is by far the most important source of tax revenue for localities. Real estate property taxes on residential and business land and buildings are expressed as a rate per \$100 of assessed value, which is adopted by the Board of Supervisors for the calendar year during the budget process. The adopted tax rate is then applied to the values of individual property as of January 1 of the current calendar year.

Two processes, in accordance with statutes in the Virginia Code, determine real property values. New construction and subdivided property, created during the prior calendar year, are assessed based on market values established during the most recent reassessment expressed as a percentage of completion. Real property that existed as of January 1 during a year of general reassessment is assessed on the basis of market evaluation with those values remaining in effect as the basis for taxation until the next general reassessment and/or until such property is improved or subdivided. The most recent general reassessment became effective January 1, 2006.

Personal property taxes are assessed by classifications as permitted by statute in the Virginia Code. The rate(s) adopted during the annual budget process and applied in accordance with §58.1-3506 are separate from those classifications used for valuation purposes according to the classes outlined in §58.1-3503 and are not to be considered separate classes for rate purposes.

In accordance with the consensus of the Board of Supervisors in 2005, the Commissioner of the Revenue was instructed to assess all property at its actual fair market value. Depending upon the classification outlined in §58.1-3503, the Commissioner of the Revenue shall value most tangible personal property by means of a recognized pricing guide or as a percentage of original cost. As stated in §58.1-3503B, methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, it is consistent with requirements of this section, and may be reasonably expected to determine actual fair market value as determined by the Commissioner of the Revenue.

The State Corporation Commission, in conjunction with the Virginia Department of Taxation, establishes real and personal property tax values on property owned by regulated public utilities, which include electric, telephone, and water companies. Public service corporation real property cannot be assessed at a greater percentage of fair market value than other real property owned within the County. The Virginia Department of Taxation establishes annually a sales assessment ratio that is used to establish current market value on public service corporation real property. The Commissioner of the Revenue is then required annually to reflect those new values as established by the State Corporation Commission.

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Real Estate Tax	22,571,744	24,063,508	1,491,764	6.6%
Public Service	697,000	600,000	(97,000)	-13.9%
Personal Property Tax	5,601,361	7,210,058	1,608,697	28.7%
Mobile Home	140,000	115,000	(25,000)	-17.9%
Penalties & Interest	459,000	367,000	(92,000)	-20.0%
Total Property Taxes	29,469,105	32,355,566	2,886,461	9.8%

*Budget Comments:*

This budget proposal is based on a real estate tax rate of \$.61, a personal property tax rate of \$2.60, and a boat tax rate of \$1.00.

Other Local Taxes

Other local taxes include all taxes collected locally, other than real estate and personal property taxes. These rates vary and many are fixed or capped by state law (i.e. general sales taxes).

The County of Gloucester levies a 1% local sales tax as allowed by state law. These revenues are collected by the Commonwealth of Virginia Department of Taxation along with the 4% state sales and use tax.

The restructuring of local consumer taxes on telephones and other communication equipment took affect January 1, 2007. A new 5% communications and sales and use tax will be paid by customers of landline and wireless phones, satellite TV and radio services, and other communication services. This new sales tax also affects E-911 fees.

Business license taxes are charged per local ordinance to all businesses in the county, with varying amounts charged. On January 1, 2001, a new tax was imposed on consumers of electricity and natural gas in the Commonwealth. A local consumption tax was established to replace the local business license (gross receipts) tax levied against electric and gas suppliers.

Cable television franchise taxes are charged to the local cable TV firm, based on a percent of the gross return of the company.

Bank stock taxes represent revenue received from the tax imposed on bank deposits in the county, less certain allowable deductions.

The recordation taxes are fees levied for documents recorded at the Clerk's Office. Fees vary based on the type of document. The principal fee service is based on real estate transfers. Deeds of conveyance taxes are also collected in the Clerk's Office.

A four-percent meals and beverage tax was added effective February 1, 1997.

A four-percent lodging tax was added effective July 1, 2001; and the tax is collected from all hotel, motel, and campground customers in the county.

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Local Sales Tax	3,990,981	4,191,987	201,006	5.0%
Communication Sales Tax	1,406,768	1,439,768	33,000	100.0%
Consumer Utility Tax	680,000	680,000	0	0.0%
Business License Tax	1,537,970	1,576,419	38,449	2.5%
Cable TV Franchise Tax	288,000	291,000	3,000	1.0%
Lodging Tax	88,000	155,000	67,000	76.1%
Meals Tax	1,673,352	1,715,185	41,833	2.5%
Other Local Taxes	1,058,000	889,764	(168,236)	-15.9%
<b>Total Local Taxes</b>	<b>10,723,071</b>	<b>10,939,123</b>	<b>216,052</b>	<b>2.0%</b>

*Budget Comments:*

Sales tax revenue estimates are based on prior year's receipts and projected increases in retail sales based on historical trends. Local sales tax revenue account for 7.6% of the county's general fund budget.

The new local consumer taxes on telephones and other communication equipment took affect January 1, 2007. Our share of the receipts will be proportional to our percentage of the statewide total.

With the elimination of the local consumer utility tax on telecommunications, we will only collect a consumer utility tax on electric services.

Cable television franchise fees are budgeted at 5% of the gross return of the cable company. Based on a recommendation of the Cable Television Advisory Committee in 2004, 2% of the gross return is being used to create and maintain a cable television studio. The cable television studio is to be used by the County and school division for broadcasting various public meetings.

The decline in the number of home sales and refinancing activity is reflected in the reduction in recordation taxes.

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

Licenses, Permits and Fees

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

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Total Permits & Licenses	469,450	530,715	61,265	13.1%

*Budget Comments:*

Various building permit fees will increase with this budget proposal.

Fines & Forfeitures

This budget provides for revenue derived from fines collected locally and costs expended by the county and then recovered for various reasons.

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Total Fines & Forfeitures	98,000	107,200	9,200	9.4%

*Budget Comments:*

The amount collected is based on prior year's receipts.

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 120 days.

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

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Total Use of Money & Property	871,642	489,654	(381,988)	-43.8%

*Budget Comments:*

Investment earnings are a function of interest rates and the amount of cash available for investment purposes.

Charges for Services

Charges for services include all charges of various offices for programs operated by Gloucester County. This fund includes such items as library fines, fees for Community Education classes,

and receipts from the operation of the concession stand at Gloucester Point Beach. The class fees charged by the Parks and Recreation office are a large item in this budget.

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Landfill Contract	413,675	420,644	6,969	1.7%
Other Charges	615,859	641,450	25,591	4.2%
Total Charges for Services	1,029,534	1,062,094	32,560	3.2%

*Budget Comments:*

This budget contains \$420,644 from projected landfill contract receipts, which is a slight increase of \$6,969 from the current year.

Miscellaneous Revenues

Miscellaneous Revenues include various items that come into the county treasury during the year, but are not consistently present. These items include reimbursements from the State Health Department for janitorial services, sales of surplus county vehicles and equipment, and numerous other items.

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Total Miscellaneous	320,405	226,121	(94,284)	-29.4%

*Budget Comments:*

The decrease in this category can be attributed to the reduction of Other Income. The FY 2008 budget included fees ordered in a court order settlement covering real estate owned by Dunwood Holdings, LLC.

Recovered Costs

The county is reimbursed for various costs.

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Sheriff	217,392	210,000	(7,392)	-3.4%
Treasurer	34,000	40,000	6,000	17.6%
Probation	29,680	15,008	(14,672)	-49.4%
Social Services	70,000	70,000	0	0.0%
Demolition	7,500	8,500	1,000	13.3%
Total Recovered Costs	358,572	343,508	(15,064)	-4.2%

*Budget Comments:*

The amount of extra duty overtime by the Sheriff's Department that will be billed to citizens and individuals requesting security is \$43,060. The amount to be billed to the Gloucester County school system for school resource officers is \$166,940. The offsetting expenditures for these amounts are in the budget for the Sheriff's Department.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County was asked to serve as Administrator and Fiscal Agent for the agency beginning July 1, 2006. While a grant will provide the majority of the funding needed for this activity, the other locality members may be required to contribute a portion.

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.

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. While these funds have historically been returned to our Social Services Department, in the future, these funds will be returned to the General Fund.

In addition, County Ordinance Section 5-16 provides for the recovery of costs from a property owner associated with demolishing an unsafe building, structure, or sign. A like amount of expenditure is shown in the Codes Compliance Department.

### Revenue from the Commonwealth

This budget provides for revenue received from the Commonwealth of Virginia in three categories - Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. Non-Categorical Aid includes revenues, which are raised by the state and shared with the local governments. The use of such revenue is at the discretion of the local government. Shared expenses include revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. Categorical aid includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by local government.

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Constitutional Officers	3,608,672	3,595,452	(13,220)	-0.4%
Other Categorical Aid	699,732	745,002	45,270	6.5%
Library	187,808	170,950	(16,858)	-9.0%
Car Tax Reimbursement	2,778,639	2,778,639	0	0.0%
Non-Categorical Aid	251,874	195,809	(56,065)	-22.3%
<b>Total State Revenue</b>	<b>7,526,725</b>	<b>7,485,852</b>	<b>(40,873)</b>	<b>-0.5%</b>

*Budget Comments:*

The governor's proposed budget includes a provision to withhold all ABC profits and Wine profits from Counties and to distribute them to towns instead. Although this has not yet been adopted by the General Assembly, no revenue from either of these sources has been budgeted for FY 2009.

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.

The figures included in the adopted budget include all known reductions in state revenue.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County was asked to serve as Administrator and Fiscal Agent for the agency beginning July 1, 2006. A Department of Criminal Justice Services grant will provide the majority of the funding needed for this activity.

The County will receive \$10,800 in state revenue for a Virginia Department of Emergency Management grant to install generator quick connects for 3 emergency shelters.

Revenue from the Federal Government

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

*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Federal Prisoners	10,000	10,000	0	0.0%
V-STOP Prosecutor Grant	21,000	17,500	(3,500)	-16.7%
Other	7,000	6,822	(178)	100.0%
Recovered Costs	16,147	16,147	0	0.0%
Federal Grants	210,551	40,500	(170,051)	-80.8%
Total Federal Revenue	264,698	90,969	(173,729)	-65.6%

*Budget Comments:*

The Sheriff's Office receives payments for housing federal prisoners in the county jail and the Sheriff is projecting these payments at \$10,000.

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.

The Sheriff's Office performs extra duty overtime for the U.S. Marshals Service, which will be billed to the U.S. Treasury. Offsetting expenditures of \$16,147 are shown in the Sheriff's Department.

The U.S. Department of Justice funding for one paralegal in the Commonwealth Attorney's office and three positions in the Sheriff's Office will end June 30, 2008.

The County will receive \$40,500 in federal revenue for a Virginia Department of Emergency Management grant to install generator quick connects for 3 emergency shelters.

**Fund Balance**

Fund Balance is used to support the county's activities between tax collections and other contingencies.

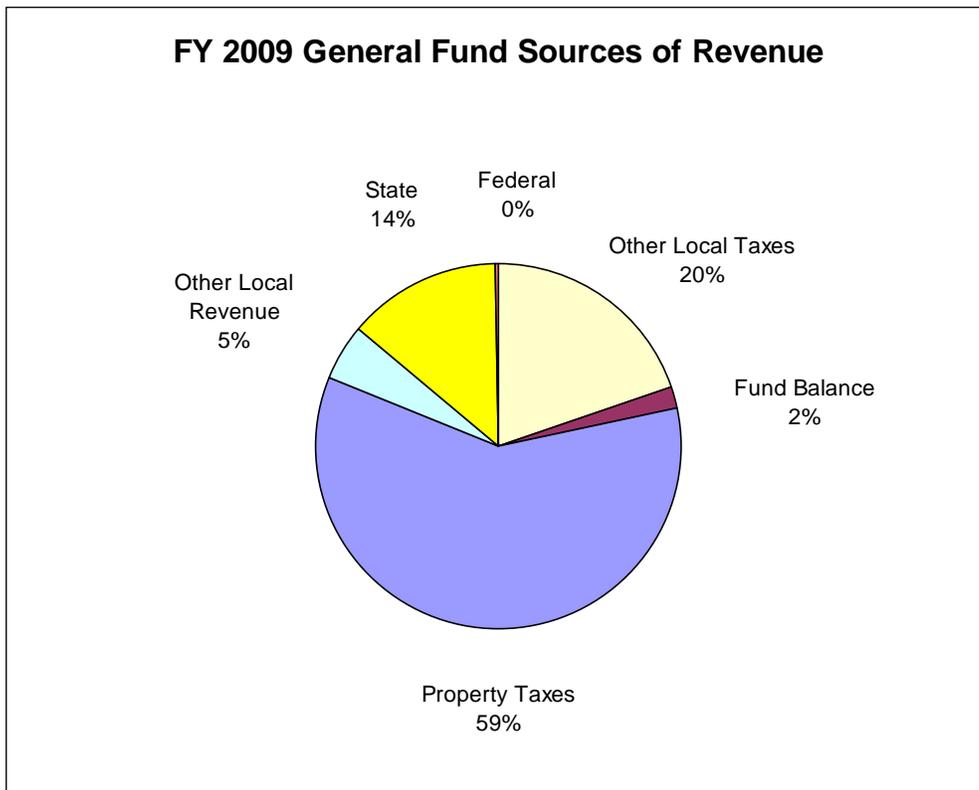
*Revenue Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Fund Balance-Asset	253,000	265,603	12,603	5.0%
From Fund Balance	415,212	756,955	341,743	82.3%
Total Fund Balance	668,212	1,022,558	354,346	53.0%

*Budget Comments:*

As required, the county maintains a separate, restricted fund balance to account for revenues and expenditures relating to the Sheriff's and Commonwealth Attorney's Asset Forfeiture program. This budget includes the carry-over appropriation of fund balance to the Sheriff's Department and Commonwealth Attorney.

The use of \$756,955 from operating reserve was necessary to balance this budget. This amount should not affect the ability of the County to operate in an efficient manner.



## FY 2009 General Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>PROP TAXES</b>							
CURRENT REAL ESTATE	19,144,084	20,607,852	22,121,744	22,121,744	23,613,508	1,491,764	6.7%
DELINQUENT REAL ESTATE	1,658,000	469,449	450,000	450,000	450,000	0	0.0%
PUBLIC SERVICE CORP	710,000	543,029	697,000	697,000	600,000	(97,000)	(13.9%)
CURRENT PERS PROP	4,409,515	4,839,316	4,925,701	4,925,701	6,534,398	1,608,697	32.7%
DELINQUENT PERS PROP	975,660	358,415	675,660	675,660	675,660	0	0.0%
MOBILE HOME	180,000	107,502	140,000	140,000	115,000	(25,000)	(17.9%)
PENALTIES	328,000	235,518	328,000	328,000	290,000	(38,000)	(11.6%)
INTEREST	131,000	120,748	131,000	131,000	77,000	(54,000)	(41.2%)
Subtotal for Category	27,536,259	27,281,829	29,469,105	29,469,105	32,355,566	2,886,461	9.8%
<b>LOCAL TAXES</b>							
LOCAL SALES TAX	3,990,981	3,913,265	3,990,981	3,990,981	4,191,987	201,006	5.0%
COMMUNICATION SALES TAX	0	607,676	1,406,768	1,406,768	1,439,768	33,000	2.3%
CONSUMER UTILITY TAX	1,787,890	1,217,097	680,000	680,000	680,000	0	0.0%
ELECTRIC CONSUMPTION	128,195	124,286	124,000	124,000	129,300	5,300	4.3%
CONSUMER E911 TAX	285,000	133,838	0	0	0	0	0.0%
BUSINESS LICENSE TAX	1,502,102	1,518,015	1,537,970	1,537,970	1,576,419	38,449	2.5%
CABLE TV FRANCHISE TAX	165,000	287,582	288,000	288,000	291,000	3,000	1.0%
MOTOR VEHICLE LICENSE	0	0	0	0	0	0	0.0%
BANK STOCK TAX	150,000	180,334	215,000	215,000	180,000	(35,000)	(16.3%)
RECORDATION TAX	500,000	584,377	590,000	590,000	480,000	(110,000)	(18.6%)
DEEDS OF CONVEYANCE	115,000	111,296	129,000	129,000	100,464	(28,536)	(22.1%)
MEALS TAX	1,489,000	1,576,236	1,673,352	1,673,352	1,715,185	41,833	2.5%
LODGING TAX	84,000	102,064	88,000	88,000	155,000	67,000	76.1%
Subtotal for Category	10,197,168	10,356,066	10,723,071	10,723,071	10,939,123	216,052	2.0%
<b>PERMITS AND FEES</b>							
ANIMAL LICENSE	20,000	19,861	20,000	20,000	20,000	0	0.0%
DANGEROUS DOG LICENSE	200	200	200	200	200	0	0.0%
EXOTIC ANIMAL LICENSE	150	75	100	100	100	0	0.0%
LAND USE APPLICATION	1,000	1,280	0	0	500	500	100.0%
LAND TRANSFER FEE	1,560	1,441	0	0	500	500	100.0%
ZONING PERMITS-CONST	32,500	36,445	34,000	34,000	34,000	0	0.0%
ZONING PERMITS-BUS LIC	14,000	13,545	14,000	14,000	13,440	(560)	(4.0%)
SUBDIVISION PLAT FEE	12,000	8,915	12,000	12,000	8,000	(4,000)	(33.3%)
ZONING VAR/APPEALS	1,650	3,525	1,650	1,650	2,475	825	50.0%
SITE PLAN APPROVAL	12,500	13,450	12,500	12,500	12,500	0	0.0%
REZONING CODE AMEND	10,000	56,700	10,000	10,000	3,000	(7,000)	(70.0%)
CHES BAY PERMITS	3,950	0	10,000	10,000	10,000	0	0.0%
BUILDING PERMITS	265,000	369,419	330,000	330,000	400,000	70,000	21.2%
SOIL EROSION PERMITS	18,000	23,655	21,000	21,000	22,000	1,000	4.8%
WETLAND PERMITS	6,000	12,780	4,000	4,000	4,000	0	0.0%
Subtotal for Category	398,510	561,291	469,450	469,450	530,715	61,265	13.1%
<b>FINES</b>							
FINES	120,000	88,898	96,000	96,000	106,000	10,000	10.4%

## FY 2009 General Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
PARKING FINES	10,000	1,170	2,000	2,000	1,200	(800)	(40.0%)
Subtotal for Category	130,000	90,068	98,000	98,000	107,200	9,200	9.4%
<b>USE OF MONEY AND PROPERTY</b>							
INTEREST-BANK DEPOSIT	189,000	747,715	591,873	591,873	350,000	(241,873)	(40.9%)
INTEREST-ASSET FORFEIT	2,700	7,902	2,700	2,700	4,500	1,800	66.7%
INTEREST-LGIP	420,000	127,997	93,669	93,669	60,000	(33,669)	(35.9%)
INTEREST-CIR CT CLERK	400	510	400	400	600	200	50.0%
RENTAL INCOME	180,000	177,717	180,000	180,000	26,000	(154,000)	(85.6%)
HEALTH DEPT RENTAL	3,000	3,000	3,000	3,000	48,554	45,554	1518.5%
Subtotal for Category	795,100	1,064,841	871,642	871,642	489,654	(381,988)	(43.8%)
<b>CHARGES FOR SERVICES</b>							
CLERKS FEES	125,000	113,635	116,000	116,000	116,000	0	0.0%
COURTHOUSE MAINT FEES	15,100	14,870	15,100	15,100	15,500	400	2.6%
CIRCUIT CT JUDGE FEES	33,000	32,164	34,000	34,000	34,500	500	1.5%
CH SECURITY FEES	28,000	27,864	56,300	56,300	54,000	(2,300)	(4.1%)
JAIL FEES	5,500	7,789	7,600	7,600	7,800	200	2.6%
NON-CONSECUTIVE JAIL TIME	1,000	61	50	50	50	0	0.0%
PROBATION FEES	0	36,788	15,000	15,000	15,000	0	0.0%
SHERIFF FEES	6,000	6,148	6,000	6,000	6,000	0	0.0%
SPEC INVEST/HANDGUN	5,000	6,724	6,000	6,000	0	(6,000)	(100.0%)
SHERIFF SPEC INVEST FEES	250	497	0	0	13,200	13,200	100.0%
COMM ATTY FEES	1,200	1,641	1,500	1,500	1,500	0	0.0%
ANIMAL SHELTER FEES	5,000	10,318	5,500	5,500	10,000	4,500	81.8%
LANDFILL CONTRACT	434,876	378,457	413,675	413,675	420,644	6,969	1.7%
COMM EDUCATION FEES	3,500	1,584	1,000	1,000	1,200	200	20.0%
RECREATION CLASS FEES	158,000	169,170	169,000	169,000	172,000	3,000	1.8%
CONCESSION OPERATIONS	12,500	15,416	13,000	13,000	15,000	2,000	15.4%
BEAVERDAM REVENUE	62,000	56,573	62,000	62,000	62,000	0	0.0%
BEAVERDAM CONCESSIONS	14,000	9,734	14,000	14,000	14,000	0	0.0%
ARK PARK CONCESSIONS	0	0	0	0	0	0	0.0%
DAFFODIL FESTIVAL	18,950	26,742	18,950	18,950	18,950	0	0.0%
SALE OF DAFFODIL ITEMS	18,950	12,870	18,950	18,950	18,950	0	0.0%
SALE OF HISTORICAL MAT	500	897	600	600	600	0	0.0%
SALE OF TOURIST ITEMS	4,000	7,007	500	500	5,000	4,500	900.0%
COMMEMORATIVE SALES	6,000	4,579	6,000	6,000	5,000	(1,000)	(16.7%)
LIBRARY FINES	28,000	30,650	30,000	30,000	36,000	6,000	20.0%
SALE OF STREET MAPS	1,800	1,912	1,800	1,800	1,800	0	0.0%
SALE OF PUBLICATIONS	1,400	1,091	1,400	1,400	1,400	0	0.0%
RENTAL ASSISTANCE	15,000	23,204	15,609	15,609	16,000	391	2.5%
Subtotal for Category	1,004,526	998,384	1,029,534	1,029,534	1,062,094	32,560	3.2%
<b>MISCELLANEOUS</b>							
EXPENDITURE REFUNDS	0	126,378	0	0	0	0	0.0%
DONATIONS	21,014	79,835	6,000	6,000	33,000	27,000	450.0%
SALE OF VEH/EQUIPMENT	8,000	21,442	20,000	20,000	22,000	2,000	10.0%

## FY 2009 General Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
OTHER INCOME	247,460	313,353	272,836	272,836	150,000	(122,836)	(45.0%)
OTHER INCOME-DESIGNATED	0	0	0	0	0	0	0.0%
OTHER INCOME-TOURISM	68,808	16,920	2,000	2,000	2,000	0	0.0%
OTHER INCOME-SHERIFF	5,000	1,300	1,000	1,000	1,500	500	50.0%
OTHER INCOME-HEALTH	13,769	8,882	13,769	13,769	12,821	(948)	(6.9%)
RETURNED CHECK FEES	4,800	3,500	4,800	4,800	4,800	0	0.0%
PROPERTY MAINTENANCE	0	0	0	0	0	0	0.0%
Subtotal for Category	368,851	571,610	320,405	320,405	226,121	(94,284)	(29.4%)
<b>RECOVERED COSTS</b>							
SHERIFF	217,392	185,447	217,392	217,392	210,000	(7,392)	(3.4%)
TREASURER	42,000	49,698	34,000	34,000	40,000	6,000	17.6%
PROBATION	29,680	0	29,680	29,680	15,008	(14,672)	(49.4%)
SOCIAL SERVICES	0	0	70,000	70,000	70,000	0	0.0%
DEMOLITION	7,500	0	7,500	7,500	8,500	1,000	13.3%
Subtotal for Category	296,572	235,145	358,572	358,572	343,508	(15,064)	(4.2%)
<b>STATE NON-CATEGORICAL AID</b>							
ABC PROFITS	20,390	40,779	20,390	20,390	0	(20,390)	(100.0%)
WINE TAXES	21,372	42,744	21,372	21,372	0	(21,372)	(100.0%)
MOTOR VEHICLE CARRIER	1,000	1,265	1,000	1,000	1,000	0	0.0%
NO CAR TAX	2,778,639	2,793,554	2,778,639	2,778,639	2,778,639	0	0.0%
MOBILE HOME TITLE TAX	42,000	55,563	42,000	42,000	46,809	4,809	11.5%
RECORDATION/GRANTORS	115,237	140,378	117,112	117,112	112,000	(5,112)	(4.4%)
RENTAL VEHICLE TAX	50,000	42,078	50,000	50,000	36,000	(14,000)	(28.0%)
MISCELLANEOUS	0	0	0	0	0	0	0.0%
Subtotal for Category	3,028,638	3,116,361	3,030,513	3,030,513	2,974,448	(56,065)	(1.9%)
<b>STATE SHARED EXPENSES</b>							
COMM ATTY	298,300	316,070	369,735	369,735	359,380	(10,355)	(2.8%)
SHERIFF	2,287,665	2,402,075	2,422,311	2,422,311	2,429,022	6,711	0.3%
SHERIFF CARS	0	0	0	0	0	0	0.0%
JAIL	265,000	246,893	270,000	270,000	267,201	(2,799)	(1.0%)
ASSET FORFEITURE-STATE	0	9,254	0	0	0	0	0.0%
COMM REV	124,000	142,274	144,562	144,562	141,794	(2,768)	(1.9%)
TREASURER	130,000	155,688	149,732	149,732	154,837	5,105	3.4%
MED EXAM	1,000	30	0	0	0	0	0.0%
REGISTRAR	43,000	44,492	46,000	46,000	44,449	(1,551)	(3.4%)
ELEC BOARD	7,300	7,766	8,000	8,000	8,489	489	6.1%
CLERK CIR CT	250,000	240,646	252,332	342,332	243,218	(99,114)	(29.0%)
RESCUE SQUAD	32,000	30,985	32,000	32,000	32,000	0	0.0%
FIRE PROGRAMS	82,000	84,360	84,500	84,500	84,500	0	0.0%
Subtotal for Category	3,520,265	3,680,533	3,779,172	3,869,172	3,764,890	(104,282)	(2.7%)
<b>STATE CATEGORICAL AID</b>							
VICTIM/WITNESS GRANT	50,000	48,902	50,000	50,000	41,220	(8,780)	(17.6%)

## FY 2009 General Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
LITTER CONTROL	6,341	7,904	7,904	7,904	7,904	0	0.0%
STATE GRANT	296,490	301,963	300,000	373,918	360,740	(13,178)	(3.5%)
E911 FUNDS	40,000	45,419	44,400	44,400	37,200	(7,200)	(16.2%)
ASSIST TO LIBRARIES	151,053	151,141	187,808	187,808	170,950	(16,858)	(9.0%)
ABANDONED AUTO PROGRAM	37,500	28,750	37,500	37,500	37,500	0	0.0%
VA HOUSING AUTHORITY	83,767	101,086	89,428	89,428	91,000	1,572	1.8%
BAY TRANSIT GRANT	0	0	0	0	0	0	0.0%
CHESAPEAKE BAY GRANT	0	0	0	0	0	0	0.0%
FEMA	0	10,052	0	0	0	0	0.0%
Subtotal for Category	665,151	695,216	717,040	790,958	746,514	(44,444)	(5.6%)
<b>FEDERAL</b>							
PACA DRUG ENFORCEMENT	0	0	0	0	0	0	0.0%
V-STOP PROSECUTOR GRANT	21,500	17,533	21,000	21,000	17,500	(3,500)	(16.7%)
COPS PROGRAM GRANT	15,000	13,548	0	0	0	0	0.0%
RECOVERED COSTS	37,677	0	16,147	16,147	16,147	0	0.0%
EMER MED SERVICES	7,000	13,644	7,000	7,000	6,822	(178)	(2.5%)
FED HIGHWAY SAFETY	0	0	0	0	0	0	0.0%
REIMB FOR FED PRISONERS	20,000	7,744	10,000	10,000	10,000	0	0.0%
ASSET FORFEITURE-FEDERAL	0	1,235	0	0	0	0	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FEDERAL GRANTS	355,614	358,081	210,551	222,551	40,500	(182,051)	(81.8%)
FEMA	0	43,557	0	0	0	0	0.0%
Subtotal for Category	456,791	455,343	264,698	276,698	90,969	(185,729)	(67.1%)
<b>FUND BALANCE</b>							
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE-DESIGNATED	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	1,485,111	0	415,212	1,159,903	756,955	(402,948)	(34.7%)
FUND BALANCE TRANS-E911	0	0	0	0	0	0	0.0%
FUND BALANCE TRANS-ASSET	318,000	0	253,000	253,000	265,603	12,603	5.0%
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	1,803,111	0	668,212	1,412,903	1,022,558	(390,345)	(27.6%)
Total for Fund	50,200,942	49,106,686	51,799,414	52,720,023	54,653,360	1,933,337	3.7%

## General Fund Expenditure Section



Fiscal Year 2008-2009  
General Fund Expenditure Summary

General Government

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

*Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Board of Supervisors	204,532	92,396	(112,136)	-54.8%
Administration	391,604	470,110	78,506	20.0%
County Attorney	299,731	335,046	35,315	11.8%
Human Resources	274,994	312,104	37,110	13.5%
Comm of Revenue	490,186	504,790	14,604	3.0%
County Assessor	324,792	422,613	97,821	30.1%
Treasurer	620,975	645,372	24,397	3.9%
Finance	308,552	376,843	68,291	22.1%
Information Tech	1,002,378	1,051,866	49,488	4.9%
Central Purchasing	307,558	297,711	(9,847)	-3.2%
Insurance	162,882	167,196	4,314	2.6%
VHDA	127,818	118,206	(9,612)	-7.5%
Registrar	182,294	183,932	1,638	0.9%
Total General Government	4,698,296	4,978,185	279,889	6.0%

*Budget Comments:*

Several items previously budgeted through the Board of Supervisors were moved to other departments in the General Government function.

The majority of individual department requests for minor, routine capital were removed from their budgets. This amount was approximately \$97,975. In order to respond to emergencies that may occur during the fiscal year, a contingency capital account was placed in the budget of the County Administration. The amount of \$45,000 will be available on a first come, first serve basis upon approval of the County Administrator.

The budget for the Assessor includes a Real Estate Technician III, which was added March 4, 2008.

The Treasurer uses the services of the Department of Motor Vehicles when collecting delinquent personal property taxes. DMV charges \$20 per occurrence per individual to withhold that person's ability to renew their vehicle registration. This DMV "stop" fee is repaid to the County by the taxpayer; therefore, there is offsetting revenue in the amount of \$40,000 in Recovered Costs.

The Insurance activity procures property, casualty, and liability insurance for general county operations. It also procures public official liability insurance. After issuing a Request for Proposal for Insurance Services early in 2006, the majority of our insurance was moved to VACO Risk Management Programs, which resulted in a moderate amount of savings.

### Judicial

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

*Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Circuit Court Judge	67,992	69,989	1,997	2.9%
General District Court	17,950	15,950	(2,000)	-11.1%
Commissioner of Accts	500	500	-	0.0%
Magistrates	5,650	5,650	-	0.0%
J & D Court	34,525	20,560	(13,965)	-40.4%
Court Service Unit	159,085	148,940	(10,145)	-6.4%
Colonial Group Home	197,350	210,615	13,265	6.7%
Clerk of Circuit Court	402,353	414,723	12,370	3.1%
Victim Witness	57,588	47,615	(9,973)	-17.3%
Commonwealth Atty	617,137	628,102	10,965	1.8%
Total Judicial	1,560,130	1,562,644	2,514	0.2%

*Budget Comments:*

The County receives grant funding through the Department of Criminal Justice Services, which provides 86.4% of the amount needed for the Victim Witness Program.

As required, the county maintains a separate, restricted fund balance to account for revenues and expenditures relating to the Commonwealth Attorney's Asset Forfeiture program. This budget includes the carry-over appropriation of fund balance to the Commonwealth Attorney.

The Commonwealth Attorney receives funding through the Department of Criminal Justice Services for a 20-hour per week domestic violence prosecutor. The amount received from this grant is estimated to be \$17,500.

The U.S. Department of Justice funding for one paralegal in the Commonwealth Attorney's office will end on June 30, 2008. The County is obligated to fund this position for one additional year.

## Public Safety

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

### *Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Sheriff	4,584,424	4,599,900	15,476	0.3%
E-911 System	321,834	344,278	22,444	7.0%
Volunteer Fire & Rescue	1,690,921	1,787,403	96,482	5.7%
State Forrest Service	4,957	4,957	-	0.0%
Jail	2,610,369	2,640,554	30,185	1.2%
Probation	363,303	411,899	48,596	13.4%
Codes Compliance	871,835	892,406	20,571	2.4%
Animal Control	368,059	380,078	12,019	3.3%
Medical Examiner	1,200	500	(700)	-58.3%
Emergency Services	166,257	229,274	63,017	37.9%
<b>Total Public Safety</b>	<b>10,983,159</b>	<b>11,291,249</b>	<b>308,090</b>	<b>2.8%</b>

### *Budget Comments:*

The Sheriff's budget fully implements the Career Development Program for law enforcement personnel approved by the Board of Supervisors at their December 5, 2006 meeting.

The Sheriff's budget includes overtime of \$43,060 (Salaries Extra Duty plus FICA charges) and overtime of \$16,147 (Salaries US Marshals plus FICA charges) that have offsetting revenues under Recovered Costs. There are no local taxes or fees used to support these two services.

The U.S. Department of Justice funding for two additional domestic violence investigators and a project manager in the Sheriff's Office will end on June 30, 2008. The County is obligated to fund these positions for one additional year.

As required, the county maintains a separate, restricted fund balance to account for revenues and expenditures relating to the Sheriff's Asset Forfeiture program. This budget includes the carry-over appropriation of fund balance to the Sheriff's Department.

The two volunteer fire and rescue departments requested \$1,641,462, and their requests are fully funded in this budget.

The Sheriff has contracted with the Newport News City Farm to house a limited number of inmates. This budget includes \$30,000 for the boarding of prisoners at this facility.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County has been asked to serve as Administrator and Fiscal Agent for the agency. Grant funding of \$340,428 probation fees of \$15,000 and miscellaneous income of \$15,008 has been included in the revenue section for this activity.

The County received a \$54,000 Virginia Department of Emergency Management grant to install generator quick connects for 3 emergency shelters. The revenue section includes state revenue of \$10,800 and federal revenue of \$40,500. The grant requires a \$2,700 local match.

## Public Works

### *Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
General Engineering	232,732	306,854	74,122	31.8%
Refuse Disposal	9,200	9,200	-	0.0%
Bldg & Grounds	1,610,454	1,710,232	99,778	6.2%
Total Public Works	1,852,386	2,026,286	173,900	9.4%

### *Budget Comments:*

The General Engineering budget includes the addition of a new Public Works Engineer at a cost of \$65,034.

The Building and Grounds budget includes the addition of two new 20-hour per week Custodians at a cost of \$9,821 each.

## Health and Welfare

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

### *Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Local Health	366,335	465,652	99,317	27.1%
Mental Health	109,091	113,455	4,364	4.0%
Total Health & Welfare	475,426	579,107	103,681	21.8%

### *Budget Comments:*

Gloucester County is responsible for 45% of the costs associated with operating the local health department. The increase shown in the budget request can be attributed to increased rent expenses for health department improvements expected to be made.

## Education

This section includes those expenditures relating to local education that do not include the public school system.

### *Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Community Education	499,467	508,736	9,269	1.9%
Cable Services	110,362	120,809	10,447	9.5%
Community College	11,005	11,269	264	2.4%
Total Education	620,834	640,814	19,980	3.2%

### *Budget Comments:*

Two percent of the cable television franchise fees have been designated to help offset the cost of providing cable television services for various public meetings.

## Parks, Recreation, and Cultural

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

### *Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Parks & Rec	747,399	775,365	27,966	3.7%
Glo Pt Beach	33,313	32,908	(405)	-1.2%
Beaverdam Park	222,877	224,707	1,830	0.8%
Daffodil Festival	37,900	37,900	-	0.0%
Historical Committee	56,899	56,576	(323)	-0.6%
Library	897,267	923,130	25,863	2.9%
Total P & R, Cultural	1,995,655	2,050,586	54,931	2.8%

### *Budget Comments:*

Included in the budget for Parks and Recreation is \$15,000 for the Battle of the Hook event.

The budget for Beaverdam Park includes funds to purchase an industrial tractor.

The expenditures and revenues pertaining to the Daffodil Festival are accounted for with a separate fund balance. No county money is used to fund this project.

The County will receive \$170,950 from the state in library assistance.

## Community Development

This area includes expenditures relating to long and short range planning for physical, social, economic and environmental issues. Also in this section is the Tourism Department.

### *Expenditure Summary:*

Department	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Planning	438,141	448,218	10,077	2.3%
Economic Development	262,769	240,559	(22,210)	-8.5%
Clean Community	55,068	52,067	(3,001)	-5.4%
Tourism	93,719	160,727	67,008	71.5%
Extension Service	90,827	93,784	2,957	3.3%
Civic Contributions	271,250	272,035	785	0.3%
<b>Total Community Development</b>	<b>1,211,774</b>	<b>1,267,390</b>	<b>55,616</b>	<b>4.6%</b>

### *Budget Comments:*

The Planning Commission is updating the Gloucester County Comprehensive Plan, and this budget includes \$37,126 for additional consultants that may be needed to assist with build-out modeling and other specific areas.

A four-percent lodging tax was added effective July 1, 2001; and the tax is collected from all hotel, motel, and campground customers in the county. Since its inception, all the proceeds from the lodging tax have been used for tourism efforts. The Gloucester Tourism Council is recommending a new visitor's center at Gloucester Point, and the budget includes \$64,795 for rent, utilities, and part-time personnel.

The reduction in the Economic Development Department can be attributed to actions directly related to the Economic Development Authority and the industrial park.

## Transfers to Other Funds

### *Expenditure Summary:*

	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change	% Change
Transfer to School Fund	21,289,809	21,984,025	694,216	3.3%
Transfer to Social Services	801,335	664,811	(136,524)	-17.0%
Transfer to CSA	398,085	447,840	49,755	12.5%
Transfer to CIP	1,446,817	1,090,285	(356,532)	-24.6%
Transfer to Debt	3,665,708	5,390,138	1,724,430	47.0%
Transfer to Utilities	800,000	680,000	(120,000)	-15.0%
	<b>28,401,754</b>	<b>30,257,099</b>	<b>1,855,345</b>	<b>6.5%</b>

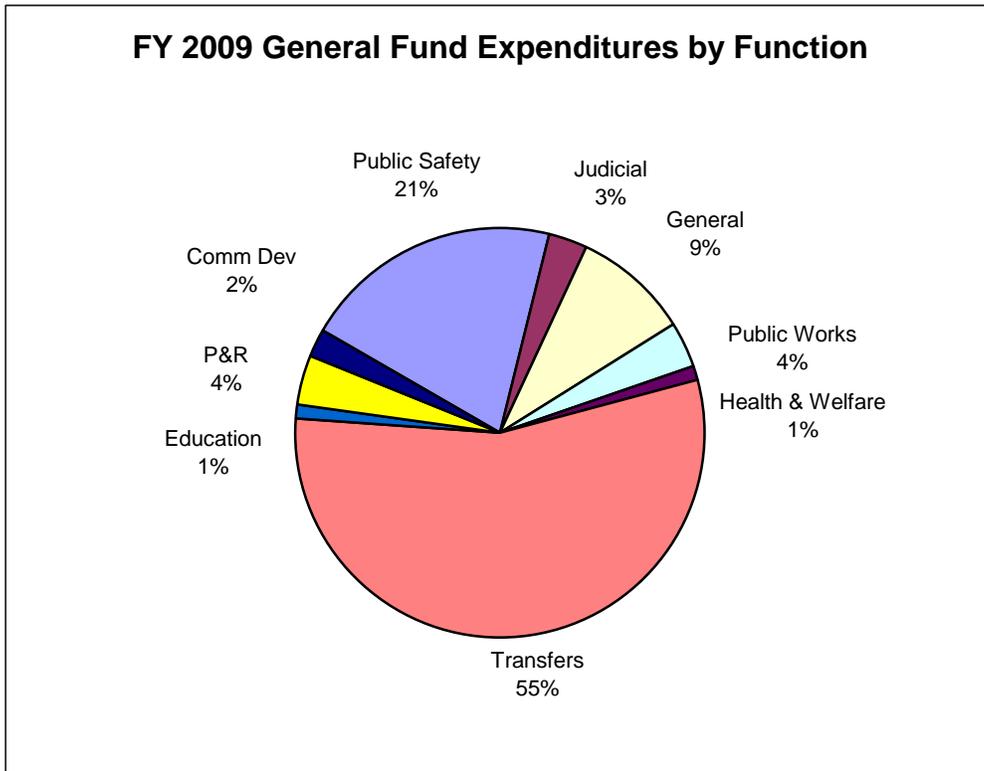
### *Budget Comments:*

This budget contains a local appropriation for schools that totals \$21,984,025. This is a 3.3% increase in local funds for schools.

The Comprehensive Services Fund (CSA) is a state mandated program, which provides funds to serve at risk youth and their families. The number of cases falling under this program has risen significantly. The state has exacerbated this condition by eliminating inpatient juvenile services at Eastern State Hospital and other state institutions leaving communities few alternatives to expensive residential programs at privately owned facilities. The local transfer to fund these necessary state mandates will increase to \$49,755 next fiscal year.

The increase in the transfer to the Debt Fund can be attributed to the lease purchase agreement for the emergency services communication system project and the Abingdon Elementary School renovation/expansion project.

The transfer to the Utility Fund will fall by \$120,000 this budget, which is due to increasing connection fees for new water and sewer service.





## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>BOARD OF SUPERVISORS</b>							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
HMP	3,086	3,086	3,396	3,396	0	(3,396)	(100.0%)
LEGAL SERVICES	5,000	0	5,000	5,000	0	(5,000)	(100.0%)
PROFESSIONAL SERVICES	86,908	65,624	81,750	81,750	0	(81,750)	(100.0%)
OTHER CONTRACTED SVCS	30,000	20,000	0	11,100	0	(11,100)	(100.0%)
PRINTING	5,000	3,024	5,000	5,000	0	(5,000)	(100.0%)
ADVERTISING	5,500	4,815	5,500	5,500	0	(5,500)	(100.0%)
TELEPHONE	300	196	300	300	0	(300)	(100.0%)
TELECOMMUNICATION LINES	0	1,448	3,600	3,600	3,150	(450)	(12.5%)
TRAVEL-LOCAL MEETINGS	2,200	2,180	4,100	4,100	4,100	0	0.0%
TRAINING-CONFERENCES	20,000	13,770	20,000	20,000	14,000	(6,000)	(30.0%)
DUES & MEMBERSHIP	12,500	13,514	11,850	11,850	10,060	(1,790)	(15.1%)
RECORDING FEES	250	0	250	250	0	(250)	(100.0%)
OFFICE SUPPLIES	2,500	2,948	3,300	3,300	2,500	(800)	(24.2%)
OTHER MISC EXPENSES	4,500	4,669	5,000	5,000	3,900	(1,100)	(22.0%)
FURNITURE/FIXTURES-NEW	800	3,784	800	800	0	(800)	(100.0%)
Subtotal for Organization	233,230	193,743	204,532	215,632	92,396	(123,236)	(57.2%)

### COUNTY ADMINISTRATION

SALARIES	265,324	251,583	279,034	279,034	302,054	23,020	8.2%
PART TIME WAGES	1,000	3,497	1,000	1,000	1,000	0	0.0%
SALARIES-OVERTIME	2,000	1,346	2,000	2,000	2,000	0	0.0%
FICA	18,611	18,120	20,126	20,126	21,301	1,175	5.8%
VRS	35,819	35,619	37,670	37,670	39,781	2,111	5.6%
HMP	23,658	31,273	25,404	25,404	20,159	(5,245)	(20.6%)
GROUP LIFE	3,237	2,616	2,790	2,790	2,688	(102)	(3.7%)
WORKERS COMPENSATION	429	390	580	580	641	61	10.5%
OTHER CONTRACTED SVCS	0	0	0	0	4,000	4,000	100.0%
MAINT SVC CONTRACT	1,500	479	600	600	1,605	1,005	167.5%
PRINTING	0	0	0	0	3,000	3,000	100.0%
ADVERTISING	0	0	0	0	5,500	5,500	100.0%
POSTAGE	100	0	100	100	50	(50)	(50.0%)
TELEPHONE	2,600	1,751	2,600	2,600	2,000	(600)	(23.1%)
TRAINING	3,300	5,271	4,200	4,200	4,200	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	6,000	6,000	6,000	6,000	6,000	0	0.0%
DUES & MEMBERSHIP	2,000	1,865	2,000	2,000	3,500	1,500	75.0%
RECORDING FEES	0	0	0	0	100	100	100.0%
OFFICE SUPPLIES	4,600	4,992	4,600	4,600	5,231	631	13.7%
BOOKS & SUBSCRIPTIONS	900	276	900	900	300	(600)	(66.7%)
CONTINGENCY CAPITAL	0	0	0	0	45,000	45,000	100.0%
CAPITAL OUTLAY NEW	1,000	0	1,000	1,000	0	(1,000)	(100.0%)
FURNITURE/FIXTURES-NEW	1,000	630	1,000	1,000	0	(1,000)	(100.0%)
Subtotal for Organization	373,078	365,708	391,604	391,604	470,110	78,506	20.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>COUNTY ATTORNEY</b>							
SALARIES	105,435	106,323	112,588	112,588	232,493	119,905	106.5%
PART TIME WAGES	0	261	800	800	800	0	0.0%
SALARIES-OVERTIME	0	189	500	500	500	0	0.0%
FICA	8,066	7,529	8,712	8,712	17,071	8,359	95.9%
VRS	14,234	14,354	15,199	15,199	30,619	15,420	101.5%
HMP	10,801	10,800	11,880	11,880	22,937	11,057	93.1%
GROUP LIFE	1,286	1,201	1,126	1,126	2,069	943	83.7%
WORKERS COMPENSATION	137	124	161	161	327	166	103.1%
LEGAL SERVICES	129,000	128,986	134,500	134,500	5,000	(129,500)	(96.3%)
MAINT SVC CONTRACT	1,000	1,213	1,030	1,030	1,030	0	0.0%
POSTAGE	100	38	100	100	100	0	0.0%
TELEPHONE	1,700	1,039	1,700	1,700	2,000	300	17.6%
TRAINING	3,000	1,501	3,000	3,000	7,500	4,500	150.0%
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	4,000	4,000	100.0%
DUES & MEMBERSHIP	400	449	435	435	1,800	1,365	313.8%
OFFICE SUPPLIES	1,500	1,783	1,500	1,500	1,500	0	0.0%
BOOKS & SUBSCRIPTIONS	5,000	4,379	5,300	5,300	5,300	0	0.0%
CAPITAL OUTLAY NEW	900	1,127	900	900	0	(900)	(100.0%)
FURNITURE/FIXTURES-NEW	300	0	300	300	0	(300)	(100.0%)
Subtotal for Organization	282,859	281,296	299,731	299,731	335,046	35,315	11.8%

### HUMAN RESOURCES

SALARIES	166,838	169,677	176,812	176,812	182,728	5,916	3.3%
PART TIME WAGES	500	(7)	0	0	0	0	0.0%
SALARIES-OVERTIME	1,200	955	1,200	1,200	5,000	3,800	316.7%
FICA	12,893	11,814	13,618	13,618	14,361	743	5.5%
VRS	22,523	22,966	23,870	23,870	24,065	195	0.8%
HMP	16,368	16,054	18,000	18,000	15,600	(2,400)	(13.3%)
GROUP LIFE	2,035	1,977	1,768	1,768	1,626	(142)	(8.0%)
WORKERS COMPENSATION	270	245	366	366	394	28	7.7%
PRE-EMPLOYMENT PHYSICALS	900	833	900	900	900	0	0.0%
OTHER CONTRACTED SVCS	6,000	250	3,000	3,000	28,100	25,100	836.7%
MAINT SVC CONTRACT	325	407	400	400	700	300	75.0%
PRINTING	350	202	350	350	350	0	0.0%
ADVERTISING	9,000	8,380	10,000	10,000	13,200	3,200	32.0%
TELEPHONE	1,660	1,301	1,660	1,660	2,158	498	30.0%
TRAINING	6,000	5,271	6,500	6,500	6,500	0	0.0%
DUES & MEMBERSHIP	1,275	1,417	1,300	1,300	1,325	25	1.9%
EMPLOYEE RECOGNITION	8,190	8,316	8,700	8,700	11,155	2,455	28.2%
OFFICE SUPPLIES	2,800	2,608	3,200	3,200	2,150	(1,050)	(32.8%)
BOOKS & SUBSCRIPTIONS	1,850	1,326	1,850	1,850	939	(911)	(49.2%)
FURNITURE/FIXTURES-NEW	300	493	1,500	1,500	0	(1,500)	(100.0%)
EDP EQUIPMENT	0	5,544	0	0	853	853	100.0%
Subtotal for Organization	261,277	260,027	274,994	274,994	312,104	37,110	13.5%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>COMMISSIONER OF REVENUE</b>							
SALARIES	75,630	75,903	79,341	79,341	83,767	4,426	5.6%
SALARIES-STATE	230,721	238,736	254,167	254,167	262,555	8,388	3.3%
PART TIME WAGES	14,893	15,763	16,445	16,445	15,498	(947)	(5.8%)
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	500	2,472	0	0	500	500	100.0%
FICA	24,613	24,154	26,771	26,771	27,717	946	3.5%
VRS	41,357	42,478	45,024	45,024	45,611	587	1.3%
HMP	25,990	29,011	31,584	31,584	37,074	5,490	17.4%
GROUP LIFE	3,737	3,554	3,335	3,335	3,082	(253)	(7.6%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	515	468	719	719	761	42	5.8%
PROGRAMMING SERVICES	4,750	695	4,750	4,750	4,350	(400)	(8.4%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	250	0	250	250	250	0	0.0%
MAINT SVC CONTRACT	3,250	1,507	3,250	3,250	2,675	(575)	(17.7%)
ADVERTISING	700	384	700	700	500	(200)	(28.6%)
POSTAGE	5,650	6,259	6,550	6,550	6,775	225	3.4%
TELEPHONE	3,600	1,198	3,125	3,125	3,100	(25)	(0.8%)
TRAINING	4,725	4,491	4,525	4,525	4,275	(250)	(5.5%)
DUES & MEMBERSHIP	485	515	485	485	525	40	8.2%
EMPLOYEE RECOGNITION	275	0	275	275	0	(275)	(100.0%)
OFFICE SUPPLIES	6,000	4,681	5,775	5,775	5,775	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	3,115	2,019	3,115	3,115	0	(3,115)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	450,756	454,287	490,186	490,186	504,790	14,604	3.0%

### REAL ESTATE ASSESSMENT

SALARIES	164,182	162,549	196,560	206,308	244,470	38,162	18.5%
PART TIME WAGES	0	10,517	0	0	20,000	20,000	100.0%
SALARIES-OVERTIME	1,000	627	10,000	10,000	20,000	10,000	100.0%
FICA	12,636	12,846	15,802	17,912	21,777	3,865	21.6%
VRS	22,165	22,172	26,536	26,536	32,222	5,686	21.4%
HMP	14,584	8,653	15,636	15,636	19,452	3,816	24.4%
GROUP LIFE	2,003	1,855	1,966	1,966	2,177	211	10.7%
WORKERS COMPENSATION	3,169	2,879	2,997	2,997	5,805	2,808	93.7%
PROGRAMMING SERVICES	9,100	18,882	10,425	22,925	10,425	(12,500)	(54.5%)
PROFESSIONAL SERVICES	0	451	0	0	0	0	0.0%
BOARD OF EQUALIZATION	23,500	5,999	16,770	16,770	16,770	0	0.0%
OTHER CONTRACTED SVCS	25,000	1,348	0	0	0	0	0.0%
REPAIR & MAINTAIN	100	0	100	100	0	(100)	(100.0%)
MAINT SVC CONTRACT	3,500	510	3,015	3,015	3,200	185	6.1%
ADVERTISING	0	0	300	300	300	0	0.0%
POSTAGE	400	93	10,720	10,720	12,000	1,280	11.9%
TELEPHONE	1,555	3,928	4,910	4,910	4,100	(810)	(16.5%)

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	1,600	4,045	2,800	2,800	4,000	1,200	42.9%
DUES & MEMBERSHIP	60	80	600	600	1,615	1,015	169.2%
OFFICE SUPPLIES	1,400	2,168	2,500	2,500	2,500	0	0.0%
AUTOMOTIVE SUPPLIES	1,585	951	1,655	1,655	1,800	145	8.8%
CAPITAL OUTLAY NEW	0	5,799	1,500	1,500	0	(1,500)	(100.0%)
Subtotal for Organization	287,539	266,352	324,792	349,150	422,613	73,463	21.0%

### TREASURER

SALARIES	90,918	65,142	68,283	68,283	68,016	(267)	(0.4%)
SALARIES-STATE	246,288	273,334	288,466	288,466	298,684	10,218	3.5%
PART TIME WAGES	0	9,941	0	0	0	0	0.0%
PART TIME WAGES-STATE	12,223	0	14,575	14,575	14,969	394	2.7%
SALARIES-OVERTIME	1,750	838	1,750	1,750	1,750	0	0.0%
FICA	26,865	25,219	28,540	28,540	29,331	791	2.8%
VRS	45,523	45,687	48,161	48,161	48,294	133	0.3%
HMP	17,306	28,105	30,912	30,912	37,830	6,918	22.4%
GROUP LIFE	4,114	3,822	3,567	3,567	3,264	(303)	(8.5%)
WORKERS COMPENSATION	562	511	767	767	805	38	5.0%
LEGAL SERVICES	2,500	(1,932)	2,500	2,500	2,500	0	0.0%
PROGRAMMING SERVICES	4,225	3,625	4,109	4,109	925	(3,184)	(77.5%)
REPAIR & MAINTAIN	1,283	78	1,417	1,417	1,174	(243)	(17.1%)
MAINT SVC CONTRACT	1,099	360	1,050	1,050	790	(260)	(24.8%)
PRINTING	10,554	10,696	12,940	12,940	13,180	240	1.9%
ADVERTISING	462	336	231	231	243	12	5.2%
PURCHASE SERVICES/GOVMT	42,470	41,948	34,485	34,485	40,490	6,005	17.4%
POSTAGE	54,163	54,160	56,866	56,866	63,126	6,260	11.0%
TELEPHONE	3,606	2,236	3,489	3,489	2,395	(1,094)	(31.4%)
LEASE/RENT OF EQUIPMENT	6,498	6,498	6,499	6,499	6,799	300	4.6%
TRAINING	6,364	3,473	5,275	5,275	6,751	1,476	28.0%
DUES & MEMBERSHIP	1,075	685	1,085	1,085	1,060	(25)	(2.3%)
OFFICE SUPPLIES	3,740	4,394	2,818	2,818	2,896	78	2.8%
BOOKS & SUBSCRIPTIONS	225	165	290	290	100	(190)	(65.5%)
CAPITAL OUTLAY NEW	2,664	2,426	2,900	2,900	0	(2,900)	(100.0%)
Subtotal for Organization	586,477	581,748	620,975	620,975	645,372	24,397	3.9%

### FINANCE

SALARIES	205,219	201,266	216,768	216,768	229,333	12,565	5.8%
PART TIME WAGES	300	1,005	1,000	1,000	1,000	0	0.0%
SALARIES-OVERTIME	700	143	700	700	700	0	0.0%
FICA	15,776	14,612	16,713	16,713	17,674	961	5.8%
VRS	27,705	27,638	29,264	29,264	30,203	939	3.2%
HMP	14,220	14,219	15,636	15,636	15,978	342	2.2%
GROUP LIFE	2,504	2,312	2,168	2,168	2,041	(127)	(5.9%)
WORKERS COMPENSATION	330	300	449	449	485	36	8.0%
LEGAL SERVICES	0	0	0	0	3,000	3,000	100.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
PROFESSIONAL SERVICES	550	480	550	550	54,180	53,630	9750.9%
REPAIR & MAINTAIN	300	192	300	300	0	(300)	(100.0%)
MAINT SVC CONTRACT	6,087	4,743	4,958	4,958	5,242	284	5.7%
PRINTING	4,455	3,719	4,400	4,400	4,350	(50)	(1.1%)
POSTAGE	200	179	200	200	200	0	0.0%
TELEPHONE	2,500	1,356	2,300	2,300	1,500	(800)	(34.8%)
TRAINING	4,450	5,615	4,555	4,555	4,355	(200)	(4.4%)
DUES & MEMBERSHIP	1,191	747	1,291	1,291	1,302	11	0.9%
OFFICE SUPPLIES	4,800	5,694	4,800	4,800	4,800	0	0.0%
BOOKS & SUBSCRIPTIONS	500	298	500	500	500	0	0.0%
CAPITAL OUTLAY NEW	2,000	2,036	2,000	2,000	0	(2,000)	(100.0%)
Subtotal for Organization	293,787	286,554	308,552	308,552	376,843	68,291	22.1%

### DEPARTMENT OF TECHNOLOGY

SALARIES	523,382	482,715	538,014	538,014	572,145	34,131	6.3%
PART TIME WAGES	34,242	28,103	37,809	37,809	35,608	(2,201)	(5.8%)
SALARIES-OVERTIME	1,500	5,222	1,500	1,500	1,500	0	0.0%
FICA	42,773	37,609	44,165	44,165	46,608	2,443	5.5%
VRS	70,657	65,359	72,632	72,632	75,351	2,719	3.7%
HMP	43,265	35,517	39,132	39,132	54,523	15,391	39.3%
GROUP LIFE	6,385	5,468	5,380	5,380	5,092	(288)	(5.4%)
WORKERS COMPENSATION	895	813	1,186	1,186	1,279	93	7.8%
PROFESSIONAL SERVICES	2,000	13,819	2,000	2,000	2,000	0	0.0%
COMPUTER LICENSES	165,404	165,926	185,600	185,600	185,600	0	0.0%
REPAIR & MAINTAIN	300	326	300	300	300	0	0.0%
MAINT SVC CONTRACT	12,000	10,958	12,000	12,000	12,000	0	0.0%
PRINTING	1,500	1,492	1,500	1,500	1,500	0	0.0%
POSTAGE	300	221	300	300	300	0	0.0%
TELEPHONE	10,000	7,698	10,000	10,000	9,000	(1,000)	(10.0%)
TELECOMMUNICATION LINES	15,260	15,488	15,260	15,260	15,260	0	0.0%
TRAINING	8,000	20,831	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	700	1,019	700	700	700	0	0.0%
OFFICE SUPPLIES	1,700	1,781	1,700	1,700	1,700	0	0.0%
AUTOMOTIVE SUPPLIES	1,200	916	1,200	1,200	1,200	0	0.0%
BOOKS & SUBSCRIPTIONS	1,000	1,439	1,000	1,000	200	(800)	(80.0%)
DATA PROCESSING SUPPLIES	2,500	2,786	2,500	2,500	2,000	(500)	(20.0%)
CAPITAL OUTLAY NEW	7,000	6,059	7,000	7,000	7,000	0	0.0%
FURNITURE/FIXTURES-NEW	1,500	1,620	1,500	1,500	1,000	(500)	(33.3%)
EDP EQUIPMENT	12,000	12,071	12,000	12,000	12,000	0	0.0%
Subtotal for Organization	965,463	925,257	1,002,378	1,002,378	1,051,866	49,488	4.9%

### CENTRAL PURCHASING

SALARIES	134,692	120,071	135,723	135,723	154,593	18,870	13.9%
PART TIME WAGES	0	19,169	19,964	19,964	0	(19,964)	(100.0%)
SALARIES-OVERTIME	2,000	977	2,000	2,000	750	(1,250)	(62.5%)
FICA	10,457	10,198	12,063	12,063	11,884	(179)	(1.5%)

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
VRS	18,183	15,624	18,323	18,323	20,360	2,037	11.1%
HMP	6,172	8,815	10,584	10,584	13,597	3,013	28.5%
GROUP LIFE	1,643	1,307	1,357	1,357	1,376	19	1.4%
WORKERS COMPENSATION	219	199	324	324	326	2	0.6%
PROFESSIONAL SERVICES	3,000	60	3,000	3,000	3,000	0	0.0%
REPAIR & MAINTAIN	200	135	300	300	300	0	0.0%
REPAIR & MAINTAIN/EQUIP	400	235	400	400	400	0	0.0%
MAINT SVC CONTRACT	6,444	3,407	7,450	7,450	8,000	550	7.4%
PRINTING	1,500	660	1,500	1,500	1,500	0	0.0%
ADVERTISING	19,200	12,506	20,000	20,000	14,500	(5,500)	(27.5%)
POSTAGE	49,412	42,482	48,290	48,290	43,323	(4,967)	(10.3%)
TELEPHONE	2,395	1,658	2,100	2,100	1,775	(325)	(15.5%)
LEASE/RENT OF EQUIPMENT	5,210	3,673	4,850	4,850	10,442	5,592	115.3%
TRAINING	5,825	4,949	5,825	5,825	4,825	(1,000)	(17.2%)
DUES & MEMBERSHIP	602	569	455	455	500	45	9.9%
OFFICE SUPPLIES	4,350	4,244	5,200	5,200	3,500	(1,700)	(32.7%)
BOOKS & SUBSCRIPTIONS	1,325	1,137	1,650	1,650	1,260	(390)	(23.6%)
OTHER OPERATING SUPPLIES	0	(766)	0	0	0	0	0.0%
INVENTORY SUPPLIES	2,700	15	3,000	3,000	1,000	(2,000)	(66.7%)
COPY SUPPLIES	500	454	500	500	500	0	0.0%
CAPITAL OUTLAY NEW	1,500	1,017	1,500	1,500	0	(1,500)	(100.0%)
EDP EQUIPMENT	1,200	785	1,200	1,200	0	(1,200)	(100.0%)
Subtotal for Organization	279,129	253,580	307,558	307,558	297,711	(9,847)	(3.2%)

### INSURANCE

VEHICLE INSURANCE	69,693	64,857	68,100	68,100	75,520	7,420	10.9%
SURETY BOND PAYMENTS	250	250	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,560	0	4,700	4,700	4,700	0	0.0%
GENERAL LIABILITY INSUR	65,476	38,117	40,404	40,404	41,024	620	1.5%
PROPERTY INSURANCE	59,544	45,768	49,428	49,428	45,702	(3,726)	(7.5%)
Subtotal for Organization	199,523	148,992	162,882	162,882	167,196	4,314	2.6%

### HOUSING DEPARTMENT

SALARIES	78,545	81,695	84,652	84,652	86,938	2,286	2.7%
PART TIME WAGES	8,589	8,613	9,857	9,857	0	(9,857)	(100.0%)
SALARIES-OVERTIME	1,000	317	1,200	1,200	1,200	0	0.0%
FICA	6,826	7,099	7,459	7,459	6,743	(716)	(9.6%)
VRS	10,604	10,985	11,428	11,428	11,450	22	0.2%
GROUP LIFE	958	919	847	847	774	(73)	(8.6%)
WORKERS COMPENSATION	1,105	1,004	1,955	1,955	1,456	(499)	(25.5%)
MAINT SVC CONTRACT	325	341	440	440	440	0	0.0%
POSTAGE	1,190	1,266	1,285	1,285	1,285	0	0.0%
TELEPHONE	1,045	428	1,045	1,045	545	(500)	(47.8%)
TRAVEL-MILEAGE	2,650	2,657	2,750	2,750	2,875	125	4.5%
TRAINING	1,000	895	1,000	1,000	500	(500)	(50.0%)
TRAVEL-VEHICLE ALLOWANCE	1,800	1,800	1,800	1,800	2,400	600	33.3%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	2,517	2,371	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	10,700	10,037	500	500	0	(500)	(100.0%)
Subtotal for Organization	128,854	130,426	127,818	127,818	118,206	(9,612)	(7.5%)

### REGISTRAR

SALARIES	28,802	28,872	30,257	30,257	31,379	1,122	3.7%
SALARIES-STATE	45,080	45,080	46,883	46,883	47,647	764	1.6%
PART TIME WAGES	15,500	6,575	20,000	20,000	20,321	321	1.6%
SALARIES-ELECT OFFIC	27,000	15,340	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	2,000	689	2,000	2,000	2,000	0	0.0%
BOARD MEMBER SALARIES	7,744	7,587	7,891	7,891	8,019	128	1.6%
SUBSTITUTE SALARIES	4,000	4,311	0	0	0	0	0.0%
FICA	7,889	6,382	8,188	8,188	8,367	179	2.2%
VRS	9,974	10,012	10,414	10,414	10,408	(6)	(0.1%)
HMP	5,234	5,567	6,120	6,120	6,252	132	2.2%
GROUP LIFE	901	838	771	771	703	(68)	(8.8%)
WORKERS COMPENSATION	165	150	220	220	286	66	30.0%
MAINT SVC CONTRACT	1,000	430	1,000	1,000	1,000	0	0.0%
ADVERTISING	1,500	324	1,500	1,500	1,500	0	0.0%
POSTAGE	100	38	100	100	100	0	0.0%
TELEPHONE	2,000	1,193	2,000	2,000	2,000	0	0.0%
LEASE/RENT OF BUILDINGS	1,500	750	1,500	1,500	1,500	0	0.0%
TRAINING	2,000	1,996	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	450	111	450	450	450	0	0.0%
OFFICE SUPPLIES	2,500	1,768	3,000	3,000	3,000	0	0.0%
ELECTION SUPPLIES	8,000	6,584	8,000	8,000	10,000	2,000	25.0%
FURNITURE/FIXTURES-NEW	3,600	0	3,000	3,000	0	(3,000)	(100.0%)
Subtotal for Organization	176,939	144,596	182,294	182,294	183,932	1,638	0.9%

### TRANSFERS OUT

TRANSFERS OUT	27,703,823	27,158,150	28,401,754	28,831,678	30,257,099	1,425,421	4.9%
Subtotal for Organization	27,703,823	27,158,150	28,401,754	28,831,678	30,257,099	1,425,421	4.9%

### CIRCUIT COURT JUDGE

SALARIES	36,695	36,967	39,043	39,043	39,505	462	1.2%
SALARIES-OTHER	9,500	3,880	9,500	9,500	11,500	2,000	21.1%
FICA	2,807	2,743	2,987	2,987	3,022	35	1.2%
VRS	4,954	4,991	5,271	5,271	5,203	(68)	(1.3%)
HMP	3,086	3,086	3,396	3,396	3,474	78	2.3%
GROUP LIFE	448	418	390	390	352	(38)	(9.7%)
WORKERS COMPENSATION	48	44	55	55	83	28	50.9%
REPAIR & MAINTAIN	250	198	250	250	250	0	0.0%
PRINTING	400	0	400	400	400	0	0.0%
POSTAGE	200	14	200	200	300	100	50.0%
TELEPHONE	2,000	1,129	2,000	2,000	1,700	(300)	(15.0%)
TRAINING	500	0	500	500	500	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
DUES & MEMBERSHIP	200	100	200	200	200	0	0.0%
OFFICE SUPPLIES	800	879	800	800	1,000	200	25.0%
BOOKS & SUBSCRIPTIONS	2,500	1,738	2,500	2,500	2,500	0	0.0%
FURNITURE/FIXTURES-NEW	500	0	500	500	0	(500)	(100.0%)
Subtotal for Organization	64,888	56,186	67,992	67,992	69,989	1,997	2.9%

### GENERAL DISTRICT COURT

REPAIR & MAINTAIN	500	0	500	500	500	0	0.0%
MAINT SVC CONTRACT	1,500	257	1,500	1,500	1,500	0	0.0%
POSTAGE	1,750	677	1,750	1,750	1,750	0	0.0%
TELEPHONE	4,000	2,918	4,000	4,000	3,000	(1,000)	(25.0%)
TRAINING	3,258	1,395	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	295	295	200	200	200	0	0.0%
OFFICE SUPPLIES	4,405	4,331	4,500	4,500	4,500	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,385	2,500	2,500	2,500	0	0.0%
CAPITAL OUTLAY NEW	1,000	1,648	1,000	1,000	0	(1,000)	(100.0%)
Subtotal for Organization	19,208	13,905	17,950	17,950	15,950	(2,000)	(11.1%)

### COMMISSIONER OF ACCTS

OTHER OPERATING SUPPLIES	500	494	500	500	500	0	0.0%
Subtotal for Organization	500	494	500	500	500	0	0.0%

### MAGISTRATE

MAINT SVC CONTRACT	300	144	300	300	300	0	0.0%
POSTAGE	100	26	100	100	100	0	0.0%
TRAVEL-MILEAGE	5,000	4,998	5,000	5,000	5,000	0	0.0%
DUES & MEMBERSHIP	50	25	50	50	50	0	0.0%
OFFICE SUPPLIES	200	175	200	200	200	0	0.0%
Subtotal for Organization	5,650	5,368	5,650	5,650	5,650	0	0.0%

### J & D COURT

MAINT SVC CONTRACT	3,700	2,465	3,700	3,700	3,700	0	0.0%
DRY CLEANING/LAUNDRY	75	0	75	75	0	(75)	(100.0%)
POSTAGE	100	0	100	100	10	(90)	(90.0%)
TELEPHONE	12,500	5,732	12,500	12,500	5,800	(6,700)	(53.6%)
LEASE/RENT OF EQUIPMENT	6,200	2,534	6,200	6,200	2,200	(4,000)	(64.5%)
TRAINING	500	120	500	500	100	(400)	(80.0%)
DUES & MEMBERSHIP	250	215	250	250	250	0	0.0%
OFFICE SUPPLIES	6,200	4,663	6,200	6,200	6,200	0	0.0%
BOOKS & SUBSCRIPTIONS	2,300	1,313	2,300	2,300	2,300	0	0.0%
CAPITAL OUTLAY NEW	1,500	110	1,500	1,500	0	(1,500)	(100.0%)
FURNITURE/FIXTURES-NEW	1,200	0	1,200	1,200	0	(1,200)	(100.0%)
Subtotal for Organization	34,525	17,153	34,525	34,525	20,560	(13,965)	(40.4%)

### COURT SERVICE UNIT

JUVENILE DETENTION	173,000	111,750	133,000	133,000	125,000	(8,000)	(6.0%)
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## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
GROUP HOME	9,000	415	9,000	9,000	9,000	0	0.0%
POSTAGE	35	38	35	35	40	5	14.3%
TELEPHONE	4,000	3,717	5,000	5,000	5,000	0	0.0%
LEASE/RENT OF BUILDINGS	7,600	6,868	8,700	8,700	9,400	700	8.0%
OFFICE SUPPLIES	500	550	500	500	500	0	0.0%
FURNITURE/FIXTURES-NEW	2,850	425	2,850	2,850	0	(2,850)	(100.0%)
Subtotal for Organization	196,985	123,762	159,085	159,085	148,940	(10,145)	(6.4%)

### COLONIAL GROUP HOME COMM

ADMINISTRATIVE SERVICES	2,116	2,116	2,010	2,010	2,180	170	8.5%
PSYCHOLOGICAL SERVICES	10,425	0	10,522	10,522	10,229	(293)	(2.8%)
GROUP HOME	0	0	0	0	0	0	0.0%
CROSSROADS	89,450	89,450	93,811	93,811	102,142	8,331	8.9%
PROJECT INSIGHT	27,069	27,069	31,611	31,611	34,372	2,761	8.7%
COMMUNITY SUPERVISION	50,789	61,214	56,996	56,996	59,892	2,896	5.1%
TELEPHONE	2,400	1,789	2,400	2,400	1,800	(600)	(25.0%)
Subtotal for Organization	182,249	181,638	197,350	197,350	210,615	13,265	6.7%

### CLERK OF CIRCUIT COURT

SALARIES	20,473	9,574	23,683	23,683	24,513	830	3.5%
SALARIES-STATE	245,531	249,611	253,429	253,429	259,707	6,278	2.5%
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	2,000	2,000	2,000	0	0.0%
FICA	20,070	19,301	21,088	21,088	21,808	720	3.4%
VRS	35,911	34,290	37,410	37,410	37,432	22	0.1%
HMP	20,059	13,206	15,948	15,948	30,882	14,934	93.6%
GROUP LIFE	3,245	2,869	2,771	2,771	2,530	(241)	(8.7%)
WORKERS COMPENSATION	426	387	574	574	601	27	4.7%
AUDITING SERVICES	3,000	2,764	3,000	3,000	3,000	0	0.0%
PROFESSIONAL SERVICES	12,000	2,884	12,000	12,000	8,000	(4,000)	(33.3%)
REPAIR & MAINTAIN	300	0	300	300	800	500	166.7%
MAINT SVC CONTRACT	3,500	1,039	3,500	3,500	2,500	(1,000)	(28.6%)
PRINTING	1,500	946	1,500	1,500	1,500	0	0.0%
PURCHASE SERVICES/GOVMT	10,000	4,991	0	0	0	0	0.0%
POSTAGE	3,700	2,200	4,000	4,000	3,200	(800)	(20.0%)
TELEPHONE	3,500	3,268	4,000	4,000	3,500	(500)	(12.5%)
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	1,500	606	3,000	3,000	3,000	0	0.0%
DUES & MEMBERSHIP	350	375	400	400	500	100	25.0%
OFFICE SUPPLIES	8,000	8,168	9,000	9,000	9,000	0	0.0%
BOOKS & SUBSCRIPTIONS	250	0	250	250	250	0	0.0%
CAPITAL OUTLAY NEW	3,000	14,688	3,000	148,168	0	(148,168)	(100.0%)
FURNITURE/FIXTURES-NEW	500	2,259	1,500	1,500	0	(1,500)	(100.0%)
Subtotal for Organization	396,815	373,424	402,353	547,521	414,723	(132,798)	(24.3%)

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>VICTIM WITNESS PROGRAM</b>							
SALARIES-STATE	38,634	38,634	40,195	40,195	34,943	(5,252)	(13.1%)
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	2,955	2,948	3,075	3,075	2,673	(402)	(13.1%)
VRS	5,216	5,216	5,426	5,426	4,602	(824)	(15.2%)
HMP	3,086	3,086	3,396	3,396	0	(3,396)	(100.0%)
GROUP LIFE	471	436	402	402	311	(91)	(22.6%)
WORKERS COMPENSATION	50	45	57	57	49	(8)	(14.0%)
TELEPHONE	1,584	687	1,584	1,584	1,584	0	0.0%
TRAINING	370	0	567	567	567	0	0.0%
OFFICE SUPPLIES	4,667	2,270	2,886	2,886	2,886	0	0.0%
OTHER EXP-DONATIONS	432	432	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	552	0	0	0	0	0.0%
Subtotal for Organization	57,465	54,305	57,588	57,588	47,615	(9,973)	(17.3%)

### COMMONWEALTH ATTORNEY

SALARIES	31,464	31,464	33,196	33,196	34,545	1,349	4.1%
SALARIES-STATE	304,351	308,192	368,905	368,905	381,230	12,325	3.3%
PART TIME WAGES	25,674	0	30,172	30,172	30,987	815	2.7%
PART TIME WAGES-STATE	0	29,000	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	26,626	26,787	32,174	32,174	33,449	1,275	4.0%
VRS	45,335	45,855	54,284	54,284	54,758	474	0.9%
HMP	14,492	20,089	28,224	28,224	25,345	(2,879)	(10.2%)
GROUP LIFE	4,097	3,836	4,021	4,021	3,700	(321)	(8.0%)
WORKERS COMPENSATION	470	427	611	611	625	14	2.3%
PROFESSIONAL SERVICES	3,500	383	3,500	3,500	0	(3,500)	(100.0%)
MAINT SVC CONTRACT	1,500	333	1,500	1,500	1,000	(500)	(33.3%)
POSTAGE	650	272	650	650	500	(150)	(23.1%)
TELEPHONE	4,500	2,186	4,500	4,500	4,500	0	0.0%
TRAINING	6,000	5,116	6,000	6,000	9,000	3,000	50.0%
DUES & MEMBERSHIP	3,200	2,504	3,200	3,200	4,000	800	25.0%
OFFICE SUPPLIES	2,500	2,500	2,500	2,500	2,000	(500)	(20.0%)
BOOKS & SUBSCRIPTIONS	3,200	3,200	3,200	3,200	3,200	0	0.0%
ASSET FORF-FED	9,000	0	23,000	23,628	23,625	(3)	(0.0%)
ASSET FORF-STATE	4,000	0	13,000	15,638	15,638	0	0.0%
CAPITAL OUTLAY NEW	4,500	3,183	4,500	4,500	0	(4,500)	(100.0%)
Subtotal for Organization	495,059	485,326	617,137	620,403	628,102	7,699	1.2%

### SHERIFF

SALARIES	988,053	998,012	1,105,796	1,105,796	1,113,442	7,646	0.7%
SALARIES-STATE	1,308,323	1,337,426	1,434,213	1,434,213	1,437,495	3,282	0.2%
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	14,244	15,678	10,873	10,873	0	(10,873)	(100.0%)
SALARIES-OTHER	14,000	13,679	0	0	0	0	0.0%
SALARIES-EXTRA DUTY	40,000	48,186	40,000	40,000	40,000	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
SALARIES-US MARSHALLS	35,000	10,406	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	150,710	145,299	140,710	140,710	140,710	0	0.0%
EDUCATION SUPPLEMENT	6,000	5,900	11,400	11,400	11,400	0	0.0%
SPECIAL DUTY ALLOCATION	6,000	6,000	12,000	12,000	12,000	0	0.0%
FICA	186,575	190,841	211,376	211,376	211,909	533	0.3%
VRS	310,011	313,214	344,440	344,440	337,460	(6,980)	(2.0%)
HMP	166,888	158,602	189,360	189,360	214,652	25,292	13.4%
GROUP LIFE	28,016	26,207	25,514	25,514	22,805	(2,709)	(10.6%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	44,561	40,480	63,653	63,653	64,988	1,335	2.1%
MEDICAL SERVICES	4,700	4,768	3,200	3,200	3,200	0	0.0%
OTHER CONTRACTED SVCS	0	18,845	0	0	0	0	0.0%
REPAIR & MAINTAIN	4,400	2,837	13,900	13,900	13,900	0	0.0%
REPAIR & MAINTAIN/AUTO	98,010	93,846	149,560	149,560	149,560	0	0.0%
MAINT SVC CONTRACT	45,000	43,690	58,000	58,000	58,000	0	0.0%
POSTAGE	4,000	2,143	4,000	4,000	4,000	0	0.0%
TELEPHONE	44,000	56,158	44,000	44,000	44,000	0	0.0%
LEASE/RENT OF BUILDINGS	2,000	1,200	2,000	2,000	2,000	0	0.0%
TRAINING	60,000	59,717	61,319	61,319	70,819	9,500	15.5%
DUES & MEMBERSHIP	7,000	5,851	10,000	10,000	12,110	2,110	21.1%
SUSPENSE EXPENSE	0	(2,042)	0	0	0	0	0.0%
OFFICE SUPPLIES	16,250	16,259	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	150,000	159,802	168,784	168,784	180,784	12,000	7.1%
POLICE SUPPLIES	61,000	62,308	44,000	44,000	44,000	0	0.0%
UNIFORMS	38,880	46,925	43,326	43,326	43,326	0	0.0%
ANIMAL SUPPLIES	0	0	0	0	0	0	0.0%
DARE SUPPLIES	12,000	11,963	12,000	12,000	12,000	0	0.0%
OTHER MISC EXPENSES	17,500	17,103	8,000	15,000	8,000	(7,000)	(46.7%)
ASSET FORF-FED	216,000	0	135,000	160,850	209,000	48,150	29.9%
ASSET FORF-STATE	75,000	5,806	82,000	83,564	17,340	(66,224)	(79.2%)
OTHER EXP-DONATIONS	8,226	3,942	0	10,239	10,000	(239)	(2.3%)
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	7,000	7,237	8,000	8,000	8,000	0	0.0%
CAPITAL OUTLAY NEW	51,500	43,803	68,000	75,697	38,000	(37,697)	(49.8%)
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	0	0	0	0	0	0	0.0%
CAPITAL-GRANT C	18,081	15,072	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,000	2,959	5,000	5,000	5,000	0	0.0%
COMMUNICATIONS EQUIPMT	33,000	31,703	45,000	38,000	30,000	(8,000)	(21.1%)
Subtotal for Organization	4,274,928	4,021,825	4,584,424	4,629,774	4,599,900	(29,874)	(0.6%)

### E911

SALARIES	127,227	131,238	138,560	138,560	144,047	5,487	4.0%
PART TIME WAGES	27,882	21,331	30,846	30,846	31,786	940	3.0%
SALARIES-OTHER	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	5,000	11,438	5,000	5,000	5,000	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
FICA	12,248	12,025	13,342	13,342	13,834	492	3.7%
VRS	17,176	17,718	18,706	18,706	18,971	265	1.4%
HMP	6,536	13,718	15,636	15,636	15,978	342	2.2%
GROUP LIFE	1,552	1,482	1,386	1,386	1,282	(104)	(7.5%)
WORKERS COMPENSATION	256	233	358	358	380	22	6.1%
PROFESSIONAL SERVICES	20,000	19,495	20,000	20,000	20,000	0	0.0%
MAINT SVC CONTRACT	48,000	63,066	48,000	48,000	63,000	15,000	31.3%
PRINTING	10,000	9,502	10,000	10,000	10,000	0	0.0%
EDP EQUIPMENT	20,000	9,968	20,000	20,000	20,000	0	0.0%
Subtotal for Organization	295,877	311,214	321,834	321,834	344,278	22,444	7.0%

### FIRE & RESCUE

MAINT SVC CONTRACT	24,642	19,995	26,243	26,243	25,963	(280)	(1.1%)
ABINGDON CONTRIBUTION	713,187	713,187	785,200	785,200	821,562	36,362	4.6%
ABINGDON STATE GRANT	57,000	57,672	58,250	58,250	58,250	0	0.0%
GLOU CONTRIBUTION	633,600	633,600	759,500	759,500	819,900	60,400	8.0%
GLOU STATE GRANT	57,000	59,172	58,250	58,250	58,250	0	0.0%
PEN EMS COUNCIL	3,478	3,478	3,478	3,478	3,478	0	0.0%
Subtotal for Organization	1,488,907	1,487,105	1,690,921	1,690,921	1,787,403	96,482	5.7%

### STATE FOREST SERVICE

CONTRIBUTIONS	4,957	4,956	4,957	4,957	4,957	0	0.0%
Subtotal for Organization	4,957	4,956	4,957	4,957	4,957	0	0.0%

### JAIL

SALARIES	49,776	42,187	71,836	71,836	83,605	11,769	16.4%
SALARIES-STATE	1,339,197	1,287,191	1,391,426	1,391,426	1,385,710	(5,716)	(0.4%)
PART TIME WAGES	21,543	24,490	7,251	7,251	7,146	(105)	(1.4%)
PART TIME WAGES-STATE	0	0	15,963	15,963	27,087	11,124	69.7%
SALARIES-OVERTIME	85,000	98,042	65,000	65,000	65,000	0	0.0%
FICA	114,407	106,559	118,620	118,620	120,001	1,381	1.2%
VRS	191,561	172,465	197,540	197,540	193,509	(4,031)	(2.0%)
HMP	128,950	118,515	155,724	155,724	152,888	(2,836)	(1.8%)
GROUP LIFE	17,311	14,428	14,633	14,633	13,077	(1,556)	(10.6%)
UNEMPLOYMENT INSURANCE	0	3,078	0	0	0	0	0.0%
WORKERS COMPENSATION	32,154	29,209	41,424	41,424	41,603	179	0.4%
MEDICAL SERVICES	139,000	365,724	165,000	165,000	165,000	0	0.0%
REPAIR & MAINTAIN	8,500	8,418	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	9,352	7,269	9,352	9,352	9,352	0	0.0%
DRY CLEANING/LAUNDRY	5,100	3,871	5,100	5,100	5,100	0	0.0%
PURCHASE SERVICES/GOVMT	0	1,420	0	0	0	0	0.0%
BOARD PRISONERS	16,000	14,366	30,000	30,000	30,000	0	0.0%
POSTAGE	2,000	588	2,000	2,000	2,000	0	0.0%
TELEPHONE	21,000	11,284	16,000	16,000	16,000	0	0.0%
TRAINING	24,500	18,105	25,000	25,000	26,976	1,976	7.9%
OFFICE SUPPLIES	8,500	7,844	8,000	8,000	8,000	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
FOOD SUPPLIES	135,000	135,874	135,000	135,000	135,000	0	0.0%
MEDICAL SUPPLIES	80,000	78,568	80,000	80,000	98,000	18,000	22.5%
LINEN SUPPLIES	5,000	3,799	5,000	5,000	5,000	0	0.0%
UNIFORMS	5,000	3,272	6,000	6,000	6,000	0	0.0%
OTHER MISC EXPENSES	5,000	4,696	4,000	4,000	4,000	0	0.0%
FURNITURE/FIXTURES-NEW	1,000	1,512	2,000	2,000	2,000	0	0.0%
EQUIPMENT-INMATE	65,337	53,118	30,000	42,219	30,000	(12,219)	(28.9%)
Subtotal for Organization	2,510,188	2,615,893	2,610,369	2,622,588	2,640,554	17,966	0.7%

### PROBATION AND PRETRIAL

SALARIES	205,115	201,925	209,519	225,019	255,957	30,938	13.7%
PART TIME WAGES	22,798	0	22,874	22,874	9,987	(12,887)	(56.3%)
FICA	17,435	14,527	17,778	18,963	20,345	1,382	7.3%
VRS	27,116	27,391	28,285	30,350	33,710	3,360	11.1%
HMP	26,750	19,635	22,824	22,824	29,575	6,751	29.6%
GROUP LIFE	2,502	1,731	2,095	2,095	2,278	183	8.7%
WORKERS COMPENSATION	4,707	4,276	5,968	5,968	7,101	1,133	19.0%
PROGRAMMING SERVICES	2,795	2,461	3,079	3,079	3,505	426	13.8%
ELECTRICAL SERVICES	2,100	2,409	2,100	2,100	2,400	300	14.3%
POSTAGE	0	0	420	420	430	10	2.4%
TELEPHONE	7,464	5,564	8,400	8,400	6,000	(2,400)	(28.6%)
LEASE/RENT OF BUILDINGS	13,992	13,805	16,312	16,312	15,800	(512)	(3.1%)
TRAINING	3,512	3,701	5,372	5,372	6,116	744	13.8%
OFFICE SUPPLIES	300	9,199	4,000	4,000	4,600	600	15.0%
OTHER OPERATING SUPPLIES	0	0	11,198	11,198	10,590	(608)	(5.4%)
OTHER MISC EXPENSES	0	0	3,079	3,079	3,505	426	13.8%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	336,586	306,624	363,303	382,053	411,899	29,846	7.8%

### CODES COMPLIANCE

SALARIES	540,459	513,828	562,858	562,858	583,312	20,454	3.6%
PART TIME WAGES	32,872	51,715	33,950	33,950	34,926	976	2.9%
SALARIES-OVERTIME	2,000	2,383	2,000	2,000	2,000	0	0.0%
BOARD MEMBER SALARIES	4,900	4,525	4,900	4,900	4,900	0	0.0%
FICA	44,013	41,184	45,809	45,809	47,448	1,639	3.6%
VRS	72,962	69,704	75,986	75,986	76,822	836	1.1%
HMP	56,547	52,162	59,460	59,460	57,660	(1,800)	(3.0%)
GROUP LIFE	6,594	5,831	5,629	5,629	5,191	(438)	(7.8%)
WORKERS COMPENSATION	7,662	6,960	8,793	8,793	9,312	519	5.9%
PROFESSIONAL SERVICES	1,000	943	1,000	1,000	1,000	0	0.0%
OTHER CONTRACTED SVCS	15,000	7,544	15,000	15,000	8,500	(6,500)	(43.3%)
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,650	3,094	3,000	3,000	3,205	205	6.8%
ADVERTISING	3,200	2,590	2,900	2,900	2,750	(150)	(5.2%)
POSTAGE	250	0	0	0	0	0	0.0%
TELEPHONE	9,000	10,705	9,000	9,000	10,000	1,000	11.1%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
TELECOMMUNICATION LINES	0	0	0	0	7,020	7,020	100.0%
TRAINING	4,500	4,532	4,750	4,750	5,000	250	5.3%
CERTIFICATION	700	75	700	700	2,000	1,300	185.7%
DUES & MEMBERSHIP	750	733	750	750	750	0	0.0%
OFFICE SUPPLIES	3,600	3,513	3,600	3,600	3,000	(600)	(16.7%)
AUTOMOTIVE SUPPLIES	14,500	14,710	14,500	14,500	16,325	1,825	12.6%
BOOKS & SUBSCRIPTIONS	1,500	1,235	4,500	4,500	1,000	(3,500)	(77.8%)
OTHER MISC EXPENSES	6,100	6,145	7,750	7,750	10,285	2,535	32.7%
OTHER EXPENSES-GRANTS	3,000	1,454	2,000	2,000	0	(2,000)	(100.0%)
ENVIRONMENTAL PROG-GRANTS	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,000	2,460	3,000	3,000	0	(3,000)	(100.0%)
Subtotal for Organization	835,759	808,025	871,835	871,835	892,406	20,571	2.4%

### ANIMAL CONTROL

SALARIES	148,464	145,590	153,907	153,907	159,112	5,205	3.4%
PART TIME WAGES	1,293	1,326	1,300	1,300	1,300	0	0.0%
SALARIES-OVERTIME	21,145	24,609	22,500	22,500	22,500	0	0.0%
ONCALL	6,006	6,500	6,225	6,225	6,225	0	0.0%
FICA	13,533	13,092	14,071	14,071	14,469	398	2.8%
VRS	20,043	19,301	20,777	20,777	20,955	178	0.9%
HMP	9,258	13,433	16,308	16,308	13,200	(3,108)	(19.1%)
GROUP LIFE	1,811	1,615	1,539	1,539	1,416	(123)	(8.0%)
WORKERS COMPENSATION	2,102	1,909	2,456	2,456	2,540	84	3.4%
OTHER CONTRACTED SVCS	5,000	2,370	5,000	5,000	10,000	5,000	100.0%
MAINT SVC CONTRACT	1,300	680	1,300	1,300	1,300	0	0.0%
PRINTING	600	585	600	600	600	0	0.0%
ADVERTISING	350	17	350	350	350	0	0.0%
POSTAGE	75	9	75	75	50	(25)	(33.3%)
TELEPHONE	4,884	4,116	4,884	4,884	4,002	(882)	(18.1%)
TRAINING	5,683	5,563	6,083	6,083	3,741	(2,342)	(38.5%)
HUMANE SOC CONTRACT	23,682	23,682	23,404	23,404	23,872	468	2.0%
HUMANE SOC CONTRIBUTION	35,000	35,000	45,000	45,000	45,000	0	0.0%
DUES & MEMBERSHIP	332	242	332	332	332	0	0.0%
CLAIMS AND BOUNTIES	1,800	0	1,800	1,800	1,800	0	0.0%
OFFICE SUPPLIES	1,100	1,074	1,425	1,425	1,425	0	0.0%
SAFETY EXPENSES	0	0	0	0	500	500	100.0%
JANITORIAL SUPPLIES	1,863	1,860	1,863	1,863	1,863	0	0.0%
AUTOMOTIVE SUPPLIES	12,404	12,116	13,904	13,904	12,829	(1,075)	(7.7%)
UNIFORMS	2,000	1,933	2,100	2,100	2,100	0	0.0%
ANIMAL SUPPLIES	2,000	1,724	10,150	10,150	2,200	(7,950)	(78.3%)
OTHER OPERATING SUPPLIES	4,343	3,967	4,343	4,343	25,297	20,954	482.5%
CAPITAL OUTLAY NEW	28,283	31,749	5,363	5,363	0	(5,363)	(100.0%)
FURNITURE/FIXTURES-NEW	506	445	500	500	0	(500)	(100.0%)
COMMUNICATIONS EQUIPMT	500	398	500	500	1,100	600	120.0%
Subtotal for Organization	355,360	354,904	368,059	368,059	380,078	12,019	3.3%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>MEDICAL EXAMINER</b>							
MEDICAL SERVICES	1,200	380	1,200	1,200	500	(700)	(58.3%)
Subtotal for Organization	1,200	380	1,200	1,200	500	(700)	(58.3%)

### EMERGENCY SERVICES

SALARIES	80,357	78,895	83,938	83,938	88,497	4,559	5.4%
PART TIME WAGES	20,800	22,575	22,506	22,506	23,122	616	2.7%
SALARIES-OVERTIME	700	1,053	1,000	1,000	1,000	0	0.0%
FICA	7,792	7,456	8,219	8,219	8,615	396	4.8%
VRS	10,848	10,566	11,332	11,332	11,655	323	2.9%
HMP	8,653	7,564	9,912	9,912	10,123	211	2.1%
GROUP LIFE	980	884	839	839	788	(51)	(6.1%)
WORKERS COMPENSATION	1,266	1,150	1,491	1,491	2,104	613	41.1%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	200	393	350	350	350	0	0.0%
PRINTING	2,053	2,053	2,500	2,500	2,500	0	0.0%
POSTAGE	250	178	250	250	250	0	0.0%
TELEPHONE	5,320	5,344	4,820	4,820	4,820	0	0.0%
TRAINING	3,113	3,113	5,000	5,000	4,400	(600)	(12.0%)
DUES & MEMBERSHIP	500	415	500	500	500	0	0.0%
OFFICE SUPPLIES	3,800	2,560	3,800	3,800	3,400	(400)	(10.5%)
SAFETY EXPENSES	12,300	10,261	2,000	2,000	4,000	2,000	100.0%
AUTOMOTIVE SUPPLIES	5,334	5,216	2,800	2,800	2,800	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	500	500	350	(150)	(30.0%)
OTHER OPERATING SUPPLIES	2,467	2,989	2,500	2,240	2,500	260	11.6%
EMERGENCY EVENTS	0	1,811	0	0	1,500	1,500	100.0%
OTHER MISC EXPENSES	1,347	1,273	2,000	2,260	2,000	(260)	(11.5%)
OTHER EXPENSES-GRANTS	11,671	13,297	0	12,000	0	(12,000)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
CAPITAL-GRANT A	35,000	34,731	0	0	54,000	54,000	100.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	214,751	213,776	166,257	178,257	229,274	51,017	28.6%

### PUBLIC WORKS

SALARIES	160,113	160,470	171,003	171,003	227,262	56,259	32.9%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	250	0	250	250	250	0	0.0%
FICA	12,268	11,442	13,101	13,101	17,405	4,304	32.9%
VRS	21,615	21,664	23,085	23,085	29,930	6,845	29.7%
HMP	10,801	10,800	11,880	11,880	18,795	6,915	58.2%
GROUP LIFE	1,953	1,812	1,710	1,710	2,023	313	18.3%
WORKERS COMPENSATION	257	233	352	352	1,848	1,496	425.0%
PROFESSIONAL SERVICES	3,000	980	3,000	3,000	3,000	0	0.0%
MAINT SVC CONTRACT	809	305	822	822	818	(4)	(0.5%)
POSTAGE	125	115	156	156	102	(54)	(34.6%)
TELEPHONE	1,888	1,297	1,270	1,270	1,227	(43)	(3.4%)

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
TRAINING	1,310	1,043	1,310	1,310	1,310	0	0.0%
DUES & MEMBERSHIP	420	466	463	463	486	23	5.0%
OFFICE SUPPLIES	1,100	1,100	1,100	1,100	1,100	0	0.0%
AUTOMOTIVE SUPPLIES	535	616	743	743	679	(64)	(8.6%)
BOOKS & SUBSCRIPTIONS	700	691	677	677	559	(118)	(17.4%)
OTHER OPERATING SUPPLIES	60	79	60	60	60	0	0.0%
CAPITAL OUTLAY NEW	1,654	1,612	1,750	1,750	0	(1,750)	(100.0%)
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	218,858	214,725	232,732	232,732	306,854	74,122	31.8%

### REFUSE DISPOSAL

CLOSURE PLAN-LANDFILL	56,700	38,802	9,200	27,098	9,200	(17,898)	(66.0%)
Subtotal for Organization	56,700	38,802	9,200	27,098	9,200	(17,898)	(66.0%)

### BUILDING AND GROUNDS

SALARIES	714,232	675,113	746,760	746,760	771,857	25,097	3.4%
PART TIME WAGES	6,476	3,603	6,492	6,492	24,438	17,946	276.4%
SALARIES-OVERTIME	12,000	22,816	12,000	12,000	12,000	0	0.0%
ONCALL	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	0	18,983	0	0	0	0	0.0%
FICA	56,052	50,925	58,542	58,542	61,835	3,293	5.6%
VRS	96,421	93,691	100,813	100,813	101,654	841	0.8%
HMP	89,647	89,217	92,424	92,424	110,022	17,598	19.0%
GROUP LIFE	8,714	7,838	7,468	7,468	6,870	(598)	(8.0%)
WORKERS COMPENSATION	16,916	15,367	20,649	20,649	21,822	1,173	5.7%
PROFESSIONAL SERVICES	300	52	300	300	200	(100)	(33.3%)
REPAIR & MAINTAIN	80,000	79,608	83,200	83,200	83,200	0	0.0%
REPAIR & MAINTAIN/AUTO	19,000	20,468	21,000	21,000	21,000	0	0.0%
MAINT SVC CONTRACT	23,141	25,002	30,356	30,356	47,572	17,216	56.7%
ELECTRICAL SERVICES	250,000	212,053	260,500	260,500	278,000	17,500	6.7%
HEATING SERVICES	20,260	21,220	22,360	22,360	21,600	(760)	(3.4%)
WATER AND SEWER	55,000	46,919	55,000	55,000	55,000	0	0.0%
POSTAGE	50	5	50	50	50	0	0.0%
TELEPHONE	4,100	3,255	4,200	4,200	3,250	(950)	(22.6%)
TRAINING	1,500	1,260	1,500	1,500	1,500	0	0.0%
OFFICE SUPPLIES	1,055	1,055	1,055	1,055	1,050	(5)	(0.5%)
AGRICULTURAL SUPPLIES	9,000	8,986	9,360	9,360	9,360	0	0.0%
SAFETY EXPENSES	0	0	0	0	1,500	1,500	100.0%
JANITORIAL SUPPLIES	38,000	37,996	39,500	39,500	41,000	1,500	3.8%
TOOLS	1,300	1,299	1,352	1,352	1,352	0	0.0%
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	16,387	14,153	14,913	14,913	19,500	4,587	30.8%
UNIFORMS	9,100	8,140	9,160	9,160	9,400	240	2.6%
BOOKS & SUBSCRIPTIONS	200	93	200	200	200	0	0.0%
FURNITURE/FIXTURES-NEW	300	291	300	300	0	(300)	(100.0%)
COMMUNICATIONS EQUIPMT	200	0	0	0	0	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
OTH EQUIPMENT	5,000	5,000	11,000	11,000	5,000	(6,000)	(54.5%)
Subtotal for Organization	1,534,351	1,464,409	1,610,454	1,610,454	1,710,232	99,778	6.2%

### HEALTH

LEASE/RENT OF BUILDINGS	0	0	0	0	61,509	61,509	100.0%
PAYMENT TO STATE	331,387	331,387	358,735	358,735	398,643	39,908	11.1%
CENTREX PHONE SERVICE	7,600	5,050	7,600	7,600	5,500	(2,100)	(27.6%)
Subtotal for Organization	338,987	336,437	366,335	366,335	465,652	99,317	27.1%

### MENTAL HEALTH

COMM SER BOARD CONTR	104,896	104,896	109,091	109,091	113,455	4,364	4.0%
Subtotal for Organization	104,896	104,896	109,091	109,091	113,455	4,364	4.0%

### COMMUNITY EDUCATION

SALARIES	314,083	309,872	329,675	329,675	343,020	13,345	4.0%
PART TIME WAGES	10,947	9,308	11,076	11,076	9,600	(1,476)	(13.3%)
FICA	24,865	23,370	26,067	26,067	26,975	908	3.5%
VRS	42,401	41,459	44,506	44,506	45,176	670	1.5%
HMP	23,478	25,353	28,584	28,584	29,197	613	2.1%
GROUP LIFE	3,832	3,468	3,297	3,297	3,053	(244)	(7.4%)
WORKERS COMPENSATION	1,039	944	1,363	1,363	1,728	365	26.8%
PROFESSIONAL SERVICES	21,750	11,199	9,450	12,950	9,450	(3,500)	(27.0%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	800	443	400	400	1,000	600	150.0%
PRINTING	22,820	17,857	20,800	20,800	19,500	(1,300)	(6.3%)
POSTAGE	555	395	630	630	574	(56)	(8.9%)
TELEPHONE	3,180	2,507	3,180	3,180	2,820	(360)	(11.3%)
TRAINING	6,930	4,669	6,930	6,930	5,200	(1,730)	(25.0%)
DUES & MEMBERSHIP	450	405	459	459	343	(116)	(25.3%)
OFFICE SUPPLIES	3,900	3,877	4,000	4,000	4,000	0	0.0%
OTHER EXP-DONATIONS	0	0	0	6,145	3,000	(3,145)	(51.2%)
PROGRAM SUPPLIES	6,500	7,426	4,850	4,850	4,100	(750)	(15.5%)
CAPITAL OUTLAY NEW	2,902	2,618	1,500	1,500	0	(1,500)	(100.0%)
FURNITURE/FIXTURES-NEW	1,778	1,645	2,700	2,700	0	(2,700)	(100.0%)
Subtotal for Organization	492,210	466,812	499,467	509,112	508,736	(376)	(0.1%)

### CABLE SERVICES

SALARIES	0	0	0	0	0	0	0.0%
PART TIME WAGES	16,271	17,636	22,363	22,363	23,353	990	4.4%
FICA	1,245	1,349	1,711	1,711	1,786	75	4.4%
VRS	0	0	0	0	0	0	0.0%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	63	57	80	80	84	4	5.0%
PROFESSIONAL SERVICES	1,200	1,850	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT	100	0	2,000	2,000	2,000	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
TELEPHONE	600	0	600	600	600	0	0.0%
TRAINING	1,300	0	2,300	2,300	2,300	0	0.0%
DUES & MEMBERSHIP	200	0	200	200	200	0	0.0%
OFFICE SUPPLIES	500	601	500	500	500	0	0.0%
CAPITAL OUTLAY NEW	210,975	138,174	69,608	192,572	78,986	(113,586)	(59.0%)
FURNITURE/FIXTURES-NEW	2,500	0	1,000	1,000	1,000	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	234,954	159,668	110,362	233,326	120,809	(112,517)	(48.2%)

### COMMUNITY COLLEGE

COMM COLLEGE CONTRIB	10,462	10,462	11,005	11,005	11,269	264	2.4%
Subtotal for Organization	10,462	10,462	11,005	11,005	11,269	264	2.4%

### PARKS & RECREATION

SALARIES	304,866	304,866	323,114	323,114	335,328	12,214	3.8%
PART TIME WAGES	113,986	103,945	119,371	119,371	117,672	(1,699)	(1.4%)
SALARIES-OVERTIME	250	241	250	250	250	0	0.0%
FICA	31,762	28,960	33,869	33,869	34,674	805	2.4%
VRS	41,379	41,379	43,620	43,620	44,163	543	1.2%
HMP	39,572	39,572	43,548	43,548	44,479	931	2.1%
GROUP LIFE	3,716	3,461	3,231	3,231	2,984	(247)	(7.6%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	11,566	10,507	13,464	13,464	13,773	309	2.3%
PROFESSIONAL SERVICES	3,100	1,579	3,460	3,460	3,460	0	0.0%
OTHER CONTRACTED SVCS	20,704	19,218	18,475	18,475	22,300	3,825	20.7%
MAINT SVC CONTRACT	1,900	1,818	3,256	3,256	3,366	110	3.4%
ELECTRICAL SERVICES	6,814	6,421	10,000	10,000	10,000	0	0.0%
WATER AND SEWER	1,517	1,517	2,000	2,000	1,800	(200)	(10.0%)
POSTAGE	150	150	75	75	75	0	0.0%
TELEPHONE	4,070	4,070	4,250	4,250	4,250	0	0.0%
LEASE/RENT OF EQUIPMENT	4,604	4,604	3,956	3,956	5,151	1,195	30.2%
TRAINING	2,450	2,396	2,600	2,600	2,600	0	0.0%
DUES & MEMBERSHIP	590	565	600	600	875	275	45.8%
SPECIAL EVENTS	14,200	11,702	37,800	37,800	34,000	(3,800)	(10.1%)
OFFICE SUPPLIES	3,046	3,046	3,100	3,100	3,100	0	0.0%
SAFETY EXPENSES	0	0	3,900	3,900	1,900	(2,000)	(51.3%)
MAINTENANCE SUPPLIES	11,964	12,665	15,725	15,725	16,500	775	4.9%
AUTOMOTIVE SUPPLIES	6,427	6,427	5,000	5,000	7,000	2,000	40.0%
UNIFORMS	719	719	860	860	1,290	430	50.0%
OTHER EXP-DONATIONS	6,000	6,063	6,000	6,000	10,000	4,000	66.7%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	28,515	26,924	30,375	30,375	30,375	0	0.0%
CAPITAL OUTLAY NEW	25,500	11,910	15,500	15,500	24,000	8,500	54.8%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	0	0	0	0	0	0	0.0%
CAPITAL-GRANT C	0	0	0	0	0	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
CAPITAL-GRANT D	60,898	57,018	0	0	0	0	0.0%
Subtotal for Organization	750,264	711,743	747,399	747,399	775,365	27,966	3.7%

### GLOU POINT BEACH

PART TIME WAGES	18,527	12,565	18,527	18,527	16,576	(1,951)	(10.5%)
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	1,417	961	1,417	1,417	1,268	(149)	(10.5%)
WORKERS COMPENSATION	543	493	619	619	554	(65)	(10.5%)
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	2,800	2,557	2,600	2,600	2,600	0	0.0%
WATER AND SEWER	1,000	888	1,000	1,000	1,000	0	0.0%
TELEPHONE	200	148	200	200	160	(40)	(20.0%)
LEASE/RENT OF EQUIPMENT	1,000	1,894	1,000	1,000	1,900	900	90.0%
FOOD SUPPLIES	7,200	8,413	7,750	7,750	8,600	850	11.0%
JANITORIAL SUPPLIES	50	45	50	50	100	50	100.0%
UNIFORMS	300	178	150	150	150	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
Subtotal for Organization	33,037	28,143	33,313	33,313	32,908	(405)	(1.2%)

### BEAVERDAM PARK

SALARIES	95,962	95,964	99,949	99,949	103,190	3,241	3.2%
PART TIME WAGES	25,555	25,796	28,848	28,848	28,848	0	0.0%
SALARIES-OVERTIME	500	0	500	500	500	0	0.0%
FICA	9,334	9,117	9,891	9,891	10,139	248	2.5%
VRS	12,955	12,956	13,493	13,493	13,590	97	0.7%
HMP	6,536	6,324	6,792	6,792	6,948	156	2.3%
GROUP LIFE	1,171	1,084	999	999	918	(81)	(8.1%)
WORKERS COMPENSATION	3,575	3,248	4,318	4,318	4,427	109	2.5%
REPAIR & MAINTAIN	250	250	250	250	250	0	0.0%
ELECTRICAL SERVICES	4,750	4,524	4,790	4,790	4,790	0	0.0%
TELEPHONE	900	724	700	700	700	0	0.0%
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	1,220	1,220	1,020	1,020	1,120	100	9.8%
OFFICE SUPPLIES	1,500	1,512	1,170	1,170	1,220	50	4.3%
FOOD SUPPLIES	9,800	10,163	10,290	10,290	10,500	210	2.0%
SAFETY EXPENSES	0	0	2,700	2,700	1,300	(1,400)	(51.9%)
MAINTENANCE SUPPLIES	8,315	9,347	7,500	7,500	7,750	250	3.3%
AUTOMOTIVE SUPPLIES	3,500	3,422	3,600	3,600	3,800	200	5.6%
UNIFORMS	1,500	1,544	1,500	1,500	1,500	0	0.0%
MERCH FOR RESALE	1,750	759	1,000	1,000	1,000	0	0.0%
EQUIP FOR RENT	0	0	7,070	7,070	5,520	(1,550)	(21.9%)
PROGRAM SUPPLIES	6,200	5,619	2,900	2,900	2,900	0	0.0%
CAPITAL OUTLAY NEW	4,501	4,500	13,597	13,597	13,797	200	1.5%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
Subtotal for Organization	199,774	198,071	222,877	222,877	224,707	1,830	0.8%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>DAFFODIL FESTIVAL</b>							
PRINTING	2,650	0	2,650	2,650	2,650	0	0.0%
ADVERTISING	2,500	185	2,500	2,500	2,500	0	0.0%
POSTAGE	0	197	0	0	0	0	0.0%
SPECIAL EVENTS	23,650	38,035	23,650	23,650	23,650	0	0.0%
AGRICULTURAL SUPPLIES	5,250	768	5,250	5,250	5,250	0	0.0%
PROGRAM SUPPLIES	3,850	2,099	3,850	3,850	3,850	0	0.0%
Subtotal for Organization	37,900	41,284	37,900	37,900	37,900	0	0.0%

### HISTORICAL COMMITTEE

PART TIME WAGES	36,368	35,469	37,461	37,461	38,477	1,016	2.7%
FICA	2,782	2,715	2,866	2,866	2,943	77	2.7%
WORKERS COMPENSATION	58	53	77	77	81	4	5.2%
PROFESSIONAL SERVICES	500	751	1,275	1,275	750	(525)	(41.2%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	600	313	360	360	350	(10)	(2.8%)
PRINTING	500	0	200	200	200	0	0.0%
ADVERTISING	200	0	200	200	100	(100)	(50.0%)
POSTAGE	75	54	75	75	75	0	0.0%
TELEPHONE	500	312	500	500	400	(100)	(20.0%)
INSURANCE DEDUCTIBLE	200	0	200	200	200	0	0.0%
TRAINING	200	155	200	200	100	(100)	(50.0%)
DUES & MEMBERSHIP	150	65	185	185	0	(185)	(100.0%)
SPECIAL EVENTS	200	527	500	500	400	(100)	(20.0%)
OFFICE SUPPLIES	450	442	450	450	450	0	0.0%
BOOKS & SUBSCRIPTIONS	100	0	100	100	100	0	0.0%
MERCH FOR RESALE	6,500	5,717	6,500	6,500	6,500	0	0.0%
MUSEUM OPERATIONS	3,850	3,862	5,250	5,250	5,250	0	0.0%
OTHER MISC EXPENSES	200	459	200	200	200	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	500	569	300	300	0	(300)	(100.0%)
Subtotal for Organization	53,933	51,461	56,899	56,899	56,576	(323)	(0.6%)

### LIBRARY

SALARIES	296,058	293,249	307,824	307,824	311,253	3,429	1.1%
PART TIME WAGES	93,687	93,704	96,956	96,956	101,916	4,960	5.1%
SALARIES-OVERTIME	0	11	0	0	0	0	0.0%
FICA	29,815	28,956	30,966	30,966	31,607	641	2.1%
VRS	39,968	38,865	41,556	41,556	40,992	(564)	(1.4%)
HMP	24,083	15,178	13,584	13,584	24,318	10,734	79.0%
GROUP LIFE	3,612	3,251	3,078	3,078	2,770	(308)	(10.0%)
WORKERS COMPENSATION	1,225	1,113	1,512	1,512	1,706	194	12.8%
MAINT SVC CONTRACT	4,000	3,986	10,000	10,000	10,000	0	0.0%
POSTAGE	450	333	450	450	500	50	11.1%
TELEPHONE	10,158	4,422	6,158	6,158	6,158	0	0.0%
TELEPHONE-VSL	2,000	1,523	2,000	2,000	2,000	0	0.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
LEASE/RENT OF BUILDINGS	178,800	173,298	178,800	178,800	177,500	(1,300)	(0.7%)
TRAINING	3,075	3,024	2,175	2,175	3,050	875	40.2%
OFFICE SUPPLIES	10,800	10,683	11,900	11,900	11,900	0	0.0%
OFFICE SUPPLIES-VSL	13,000	12,988	16,000	16,000	15,000	(1,000)	(6.3%)
AUTOMOTIVE SUPPLIES	1,000	1,045	1,000	1,000	1,500	500	50.0%
LIBRARY MAT-LOCAL	21,500	22,125	21,500	21,500	21,500	0	0.0%
LIBRARY MAT-VSL	94,528	94,621	132,208	132,208	129,419	(2,789)	(2.1%)
OTHER EXP-DONATIONS	0	0	0	14,128	20,000	5,872	41.6%
OTHER EXPENSES-GRANTS	34,937	27,518	0	0	0	0	0.0%
OTH EQUIPMENT	19,100	19,077	19,600	19,600	10,041	(9,559)	(48.8%)
Subtotal for Organization	881,796	848,971	897,267	911,395	923,130	11,735	1.3%

### PLANNING

SALARIES	215,664	212,342	228,050	228,050	230,178	2,128	0.9%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	858	1,500	1,500	1,500	0	0.0%
BOARD MEMBER SALARIES	6,500	4,200	7,800	7,800	7,800	0	0.0%
FICA	16,498	15,323	17,561	17,561	17,723	162	0.9%
VRS	29,115	28,797	30,787	30,787	30,314	(473)	(1.5%)
HMP	19,818	17,588	19,464	19,464	20,942	1,478	7.6%
GROUP LIFE	2,631	2,409	2,281	2,281	2,049	(232)	(10.2%)
WORKERS COMPENSATION	345	313	472	472	487	15	3.2%
OTHER CONTRACTED SVCS	60,000	8,660	30,000	81,339	37,126	(44,213)	(54.4%)
MAINT SVC CONTRACT	2,000	1,529	2,500	2,500	2,000	(500)	(20.0%)
ADVERTISING	3,000	1,834	3,000	3,000	2,500	(500)	(16.7%)
POSTAGE	500	0	500	500	250	(250)	(50.0%)
TELEPHONE	3,500	2,432	3,500	3,500	3,000	(500)	(14.3%)
TRAINING	3,000	1,494	3,000	3,000	5,600	2,600	86.7%
PLANNING DIST COMM	64,809	54,431	76,226	76,226	78,599	2,373	3.1%
DUES & MEMBERSHIP	1,000	909	1,000	1,000	1,500	500	50.0%
OFFICE SUPPLIES	3,500	2,838	3,500	3,500	3,250	(250)	(7.1%)
AUTOMOTIVE SUPPLIES	1,500	407	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	500	0	500	500	400	(100)	(20.0%)
OTHER OPERATING SUPPLIES	1,000	0	1,000	1,000	500	(500)	(50.0%)
OTHER MISC EXPENSES	1,500	1,251	1,500	1,500	1,500	0	0.0%
CAPITAL OUTLAY NEW	1,500	561	1,500	1,500	0	(1,500)	(100.0%)
FURNITURE/FIXTURES-NEW	2,067	2,000	1,500	1,500	0	(1,500)	(100.0%)
Subtotal for Organization	439,947	360,176	438,141	489,480	448,218	(41,262)	(8.4%)

### ECONOMIC DEVELOPMENT

SALARIES	101,046	101,271	105,782	105,782	109,933	4,151	3.9%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	7,730	7,727	8,092	8,092	8,410	318	3.9%
VRS	13,641	13,672	14,281	14,281	14,478	197	1.4%
HMP	3,086	3,086	3,396	3,396	3,871	475	14.0%

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
GROUP LIFE	1,233	1,144	1,058	1,058	978	(80)	(7.6%)
WORKERS COMPENSATION	162	147	217	217	430	213	98.2%
POSTAGE	0	67	0	0	0	0	0.0%
TELEPHONE	1,200	1,298	1,200	1,200	1,000	(200)	(16.7%)
TRAINING	6,000	4,009	6,000	6,000	3,000	(3,000)	(50.0%)
HPT RDS ECON DEV ALLIANCE	52,115	52,115	37,787	37,787	38,293	506	1.3%
PEN COUNCIL WORKFORCE DEV	19,006	19,006	19,006	19,006	19,006	0	0.0%
VIRGINIA RIVER COUNTRY	0	0	0	0	0	0	0.0%
CHAMBER OF COMMERCE	3,000	3,000	3,000	3,000	3,000	0	0.0%
IDA	62,000	62,941	50,000	50,000	25,000	(25,000)	(50.0%)
HPT RDS PARTNERSHIP	10,650	10,650	10,650	10,650	10,650	0	0.0%
MID PEN BUSI DEV PARTNERS	0	0	2,000	2,000	2,210	210	10.5%
OFFICE SUPPLIES	150	769	150	150	150	0	0.0%
BOOKS & SUBSCRIPTIONS	150	4	150	150	150	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	281,169	280,905	262,769	262,769	240,559	(22,210)	(8.5%)

### CLEAN COMMUNITY

PART TIME WAGES	15,487	15,240	15,765	15,765	13,362	(2,403)	(15.2%)
FICA	1,185	1,166	1,206	1,206	1,022	(184)	(15.3%)
WORKERS COMPENSATION	25	23	32	32	28	(4)	(12.5%)
PROFESSIONAL SERVICES	33,750	28,710	33,750	33,750	33,750	0	0.0%
PROGRAM SUPPLIES	5,815	5,721	4,315	6,815	3,905	(2,910)	(42.7%)
Subtotal for Organization	56,262	50,860	55,068	57,568	52,067	(5,501)	(9.6%)

### TOURISM

SALARIES	33,850	34,179	35,560	35,560	36,879	1,319	3.7%
PART TIME WAGES	7,280	6,165	7,571	7,571	36,753	29,182	385.4%
FICA	3,146	2,789	3,300	3,300	5,638	2,338	70.8%
VRS	4,570	4,614	4,801	4,801	4,857	56	1.2%
HMP	5,234	5,234	5,760	5,760	5,874	114	2.0%
GROUP LIFE	413	386	356	356	328	(28)	(7.9%)
WORKERS COMPENSATION	66	60	89	89	94	5	5.6%
OTHER CONTRACTED SVCS	0	2,500	0	0	0	0	0.0%
PRINTING	5,000	1,677	3,000	3,000	3,253	253	8.4%
ADVERTISING	13,600	13,582	14,150	14,150	13,850	(300)	(2.1%)
ELECTRICAL SERVICES	0	0	0	0	3,600	3,600	100.0%
POSTAGE	1,500	987	1,500	1,500	1,200	(300)	(20.0%)
TELEPHONE	850	824	850	850	1,126	276	32.5%
LEASE/RENT OF BUILDINGS	0	0	0	0	28,800	28,800	100.0%
TRAINING	3,205	2,126	3,200	3,200	2,150	(1,050)	(32.8%)
MID PEN TOURISM COUNCIL	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	2,155	2,205	4,755	4,755	4,755	0	0.0%
SPECIAL EVENTS	0	0	0	0	650	650	100.0%
OFFICE SUPPLIES	1,900	1,887	1,900	1,900	1,865	(35)	(1.8%)
OTHER OPERATING SUPPLIES	5,700	4,880	5,255	5,255	5,055	(200)	(3.8%)

## FY 2009 General Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
OTHER MISC EXPENSES	63,220	5,990	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	4,000	4,000	100.0%
CAPITAL-GRANT D	0	42,762	0	0	0	0	0.0%
FUND BALANCE	1,220	401	1,672	1,672	0	(1,672)	(100.0%)
Subtotal for Organization	152,909	133,248	93,719	93,719	160,727	67,008	71.5%

### EXTENSION SERVICE

SALARIES	24,063	24,047	25,377	25,377	26,234	857	3.4%
PART TIME WAGES	0	0	0	0	0	0	0.0%
FICA	1,841	1,599	1,941	1,941	2,007	66	3.4%
VRS	3,249	3,246	3,426	3,426	3,455	29	0.8%
HMP	3,086	3,450	3,792	3,792	3,871	79	2.1%
GROUP LIFE	294	272	254	254	233	(21)	(8.3%)
WORKERS COMPENSATION	39	35	52	52	129	77	148.1%
OTHER CONTRACTED SVCS	300	0	300	300	100	(200)	(66.7%)
POSTAGE	64	67	64	64	67	3	4.7%
TELEPHONE	2,500	1,420	2,500	2,500	1,900	(600)	(24.0%)
TRAINING	1,900	1,135	1,900	1,900	1,800	(100)	(5.3%)
EXTENSION SERVICE	44,507	43,608	47,421	47,421	50,188	2,767	5.8%
JAMESTOWN CONTRIBUTION	2,200	2,200	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	450	325	450	450	450	0	0.0%
OFFICE SUPPLIES	750	1,775	750	750	750	0	0.0%
AGRICULTURAL SUPPLIES	400	400	400	400	400	0	0.0%
Subtotal for Organization	85,643	83,580	90,827	90,827	93,784	2,957	3.3%

### CIVIC ORGANIZATIONS

REG AIRPORT AUTHORITY	23,000	23,000	34,750	34,750	30,000	(4,750)	(13.7%)
SENIOR CITIZEN CENTER	14,000	14,000	15,000	15,000	15,000	0	0.0%
PULLER CENTER CONTRIB	12,800	12,800	13,000	13,000	13,000	0	0.0%
SOIL CONSER DIST CONTRIB	7,500	7,500	12,500	12,500	12,500	0	0.0%
JOB REFERRAL SERVICE	1,400	1,400	0	0	0	0	0.0%
TIDEWATER RC&D COUNCIL	600	600	850	850	850	0	0.0%
GLOU HOUSING PARTNERSHIP	35,000	35,000	36,750	36,750	38,000	1,250	3.4%
MED FLIGHT SERVICE	1,300	1,300	1,600	1,600	1,600	0	0.0%
FREE CLINIC CONTRIBUTION	12,000	12,000	15,000	15,000	15,000	0	0.0%
LAUREL SHELTER CONTRIBUTI	5,000	5,000	5,000	5,000	5,000	0	0.0%
BAY AGENCY CONTRIBUTION	107,700	107,700	109,800	109,800	114,085	4,285	3.9%
MID PEN DISABILITIES SER	2,000	2,000	2,000	2,000	2,000	0	0.0%
MIDDLE PEN PROBATION	0	0	0	0	0	0	0.0%
BOYS & GIRLS CLUB	20,000	20,000	25,000	25,000	25,000	0	0.0%
Subtotal for Organization	242,300	242,300	271,250	271,250	272,035	785	0.3%
Total for Fund	50,200,942	48,713,935	51,799,414	52,720,023	54,653,360	1,933,337	3.7%



## School Section



School Fund

Education continues to be the highest priority for funding for the County. The local appropriation to the School's operating budget is 40.2% of the General Fund budget.

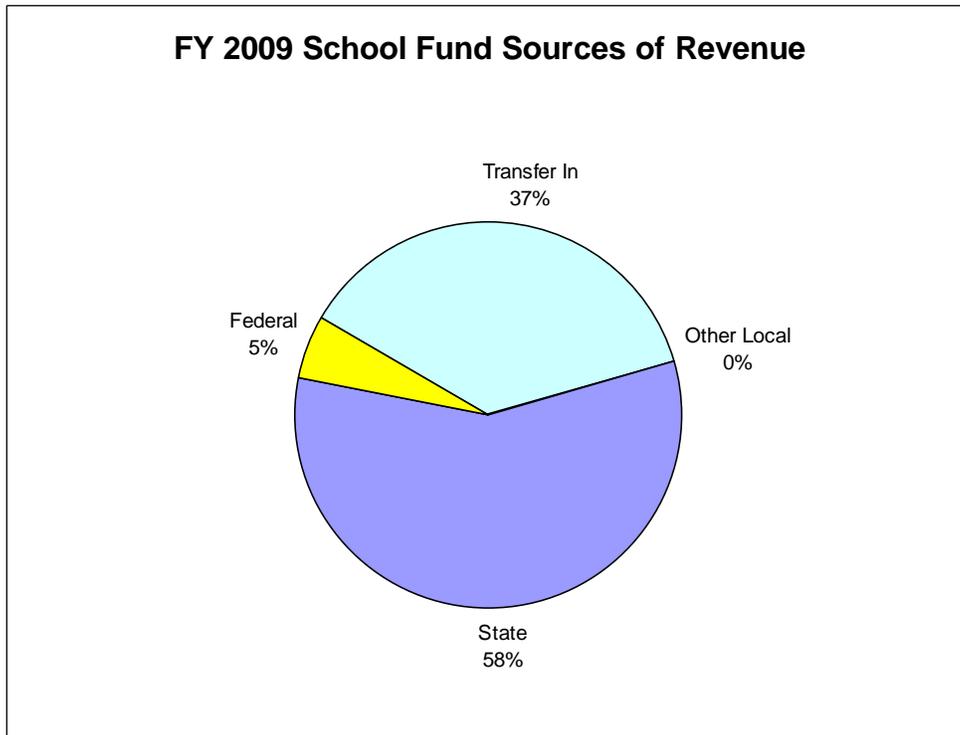
This local appropriation is \$21,984,025 in this budget. This figure is \$694,216 or 3.3% more than the present FY 2008 operating appropriation for the school system.

State funds for schools will increase next year. The state budget allocates \$33,953,376 to the Gloucester County School System for various programs next year. This is a 3.8% or \$1,248,830 increase in state funds.

Federal funds for schools will increase by \$101,093 next year.

The combination of all sources will mean that the Gloucester County School Board will have \$2,064,457 or 3.6% more money to operate the schools next year.

This budget does not include any additional funds for grants and other programs that may be received during the budget year from state and federal sources.





## FY 2009 School Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
RENTAL INCOME	1,500	2,000	1,500	1,500	2,000	500	33.3%
GED TEST FEES	8,000	3,153	8,000	8,000	5,818	(2,182)	(27.3%)
TUITION - NON-RESIDENT	4,500	13,434	10,000	10,000	10,000	0	0.0%
TUITION - DRIVERS ED	16,800	16,200	16,800	16,800	16,800	0	0.0%
TUITION ADULT EDUCATION	0	240	0	0	0	0	0.0%
TUITION - SUMMER SCHOOL	60,000	36,100	35,000	35,000	32,000	(3,000)	(8.6%)
EXPENDITURE REIMB	0	0	0	0	0	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
SALE OF VEH/EQUIPMENT	4,000	13,038	4,000	4,000	4,000	0	0.0%
SALE OF BUSES	3,500	8,525	3,500	3,500	13,500	10,000	285.7%
SALE OF EQUIPMENT	7,000	2,463	7,000	7,000	5,000	(2,000)	(28.6%)
OTHER INCOME	5,000	11,053	5,000	5,000	10,000	5,000	100.0%
TUITION - OTHER COUNTY	0	20,337	10,000	10,000	22,000	12,000	120.0%
TRANSFERS IN	20,179,914	19,789,044	21,289,809	21,289,809	21,984,025	694,216	3.3%
Subtotal for Category	20,290,214	19,915,587	21,390,609	21,390,609	22,105,143	714,534	3.3%
<b>STATE</b>							
SALES TAX	6,612,261	6,130,906	6,313,673	6,313,673	6,237,629	(76,044)	(1.2%)
BASIC AID	17,748,023	17,720,153	17,746,962	17,746,962	19,876,056	2,129,094	12.0%
ISAEP	15,717	15,717	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	111,963	97,658	103,458	103,458	100,505	(2,953)	(2.9%)
FOSTER CARE-REG	14,201	0	0	0	12,000	12,000	100.0%
ADULT SECONDARY ED	4,860	6,750	4,860	4,860	4,860	0	0.0%
GIFTED ED-SOQ	165,486	162,859	164,254	164,254	174,479	10,225	6.2%
REMEDIAL ED-SOQ	262,356	258,191	260,403	260,403	271,412	11,009	4.2%
ENROLLMENT LOSS	0	106,115	0	0	0	0	0.0%
STUDENT ACHIEVEMENT GRANT	0	0	0	0	0	0	0.0%
SP ED-SOQ	1,473,230	1,449,839	1,462,263	1,462,263	1,535,419	73,156	5.0%
COMPOSITE INDEX	0	0	0	0	0	0	0.0%
TEXTBOOK PAYMENTS	410,930	398,328	401,742	401,742	459,540	57,798	14.4%
MEAL REIMB	0	0	0	0	0	0	0.0%
SOL TRAINING	0	0	0	0	0	0	0.0%
VOC ED-SOQ	371,335	365,439	368,570	368,570	430,383	61,813	16.8%
INDUSTRIAL BASED CERT	95,000	60,157	90,500	90,500	90,500	0	0.0%
TRUANCY/SAFE SCHOOLS	0	0	0	0	0	0	0.0%
SOC SEC INST	887,974	873,876	881,364	881,364	949,943	68,579	7.8%
SOC SEC NON-INST	0	0	0	0	0	0	0.0%
RETIREMENT INST	1,134,185	1,108,233	1,322,046	1,322,046	1,229,110	(92,936)	(7.0%)
RETIREMENT NON-INST	0	0	0	0	0	0	0.0%
GROUP LIFE INST	56,507	51,638	48,074	48,074	42,651	(5,423)	(11.3%)
GROUP LIFE NON-INST	0	0	0	0	0	0	0.0%
HARPER SETTLEMENT	0	0	0	0	0	0	0.0%
READING INTERVENTION	53,170	33,002	45,836	45,836	64,248	18,412	40.2%
LOTTERY PROCEEDS	939,759	920,787	885,330	885,330	923,810	38,480	4.3%
PRIOR YEAR LOTTERY	0	0	0	0	0	0	0.0%

## FY 2009 School Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
ADULT LITERACY	0	0	0	0	0	0	0.0%
JVG	25,000	25,000	0	0	0	0	0.0%
DROPOUT PREVENTION (YES)	0	0	0	0	0	0	0.0%
HOMEBOUND	20,553	39,353	32,839	32,839	41,194	8,355	25.4%
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	434,994	505,800	439,977	439,977	510,350	70,373	16.0%
VOC ED EQUIPMENT	0	15,150	14,026	14,026	21,100	7,074	50.4%
VOC ED OCCUP PREP	73,579	54,380	17,109	17,109	67,109	50,000	292.2%
SOL TEACHING MATERIALS	0	0	0	0	0	0	0.0%
SALARY SUPPLEMENT	473,587	425,021	1,105,711	1,105,711	0	(1,105,711)	(100.0%)
FOSTER CARE SPED	33,137	16,115	51,287	51,287	12,620	(38,667)	(75.4%)
GOV. SCHOOL REGIONAL	0	0	0	0	0	0	0.0%
V I TEACHER	4,050	4,103	4,050	4,050	2,050	(2,000)	(49.4%)
AT RISK-SOQ	195,229	191,310	167,756	167,756	129,026	(38,730)	(23.1%)
MAINT SUPP-SOQ	0	0	0	0	0	0	0.0%
ADDITIONAL TEACHERS	0	0	0	0	0	0	0.0%
NATL BD CERT TCHR BONUS	0	0	0	0	0	0	0.0%
SOL REMEDIATION	0	0	0	0	0	0	0.0%
PRIMARY CLASS SIZE	412,791	409,486	412,048	412,048	355,359	(56,689)	(13.8%)
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	64,900	0	0	0	51,043	51,043	100.0%
MENTOR TEACHER	4,600	4,482	4,500	4,500	6,679	2,179	48.4%
SPECIAL ED JAILS	0	0	0	0	0	0	0.0%
MISCELLANEOUS	10,984	0	0	0	0	0	0.0%
ALT ED PILOT-VIC ACAD	0	0	0	0	0	0	0.0%
ESL	0	9,248	10,781	10,781	12,264	1,483	13.8%
GOV ACADEMIC CHALLENGE	0	0	0	0	0	0	0.0%
RACE TO GED	0	13,200	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	0	5,611	4,000	4,000	7,500	3,500	87.5%
OTHER STATE FUNDS	0	85	0	0	0	0	0.0%
STATE JTPA-STATE FLOW	0	0	0	0	0	0	0.0%
PROJECT GRADUATION	0	4,884	3,756	3,756	0	(3,756)	(100.0%)
GED WAITING LIST	0	0	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	284,000	284,000	284,000	284,000	284,000	0	0.0%
ALGEBRA READINESS TEMP	41,321	39,487	37,654	37,654	34,820	(2,834)	(7.5%)
TECH RES ASST TEMP	0	0	0	0	0	0	0.0%
<b>Subtotal for Category</b>	<b>32,435,682</b>	<b>31,806,361</b>	<b>32,704,546</b>	<b>32,704,546</b>	<b>33,953,376</b>	<b>1,248,830</b>	<b>3.8%</b>
<b>FED</b>							
ADULT LITERACY	50,663	47,774	52,986	52,986	52,986	0	0.0%
TITLE I	958,151	766,317	847,352	847,352	851,421	4,069	0.5%
TITLE V (FORMER TITLE VI)	12,961	14,370	6,481	6,481	6,102	(379)	(5.8%)
TITLE IID (FORM GLS2000)	19,000	9,679	9,600	9,600	9,500	(100)	(1.0%)
WORK FORCE INVESTMENT ACT	33,280	0	0	0	0	0	0.0%
PROJECT SERV	0	0	0	0	0	0	0.0%
MISCELLANEOUS	150,000	19,609	150,000	150,000	150,000	0	0.0%
JVG	0	0	0	0	0	0	0.0%

## FY 2009 School Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
IMPACT AID	70,000	73,348	70,000	70,000	70,000	0	0.0%
TITLE VI-B	1,183,087	1,169,873	1,169,873	1,169,873	1,205,985	36,112	3.1%
CARL PERKINS	102,000	95,319	92,716	92,716	92,716	0	0.0%
HSTW	0	0	0	0	0	0	0.0%
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	263,312	259,719	243,671	243,671	257,089	13,418	5.5%
TITLEIV SAFE & DRUGFREE	31,154	34,724	26,730	26,730	22,000	(4,730)	(17.7%)
ROTC	56,774	59,548	59,270	59,270	64,000	4,730	8.0%
MEDICAID REIMBURSEMENT	110,000	78,716	100,000	100,000	165,000	65,000	65.0%
VIC AC-SCHOOL TO WORK	0	0	0	0	0	0	0.0%
CHARTER SCHOOL STARTUP	0	0	0	0	0	0	0.0%
E-RATE	122,000	111,501	202,027	202,027	185,000	(17,027)	(8.4%)
PROJECT LEAD THE WAY	0	0	0	0	0	0	0.0%
Subtotal for Category	3,162,382	2,740,498	3,030,706	3,030,706	3,131,799	101,093	3.3%
Total for Fund	55,888,278	54,462,445	57,125,861	57,125,861	59,190,318	2,064,457	3.6%

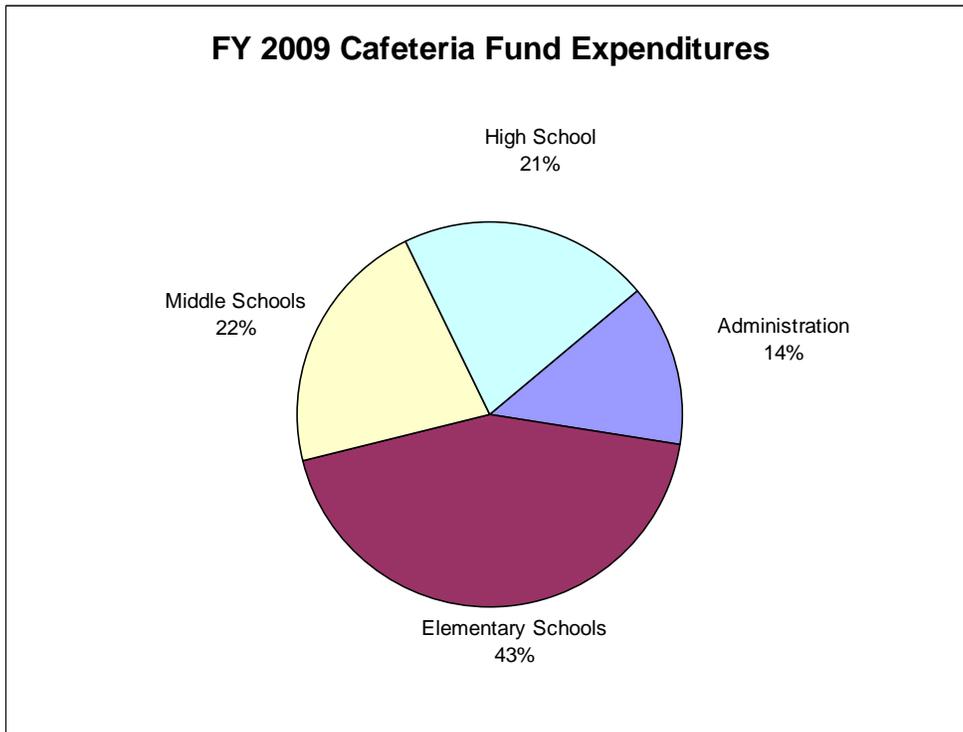
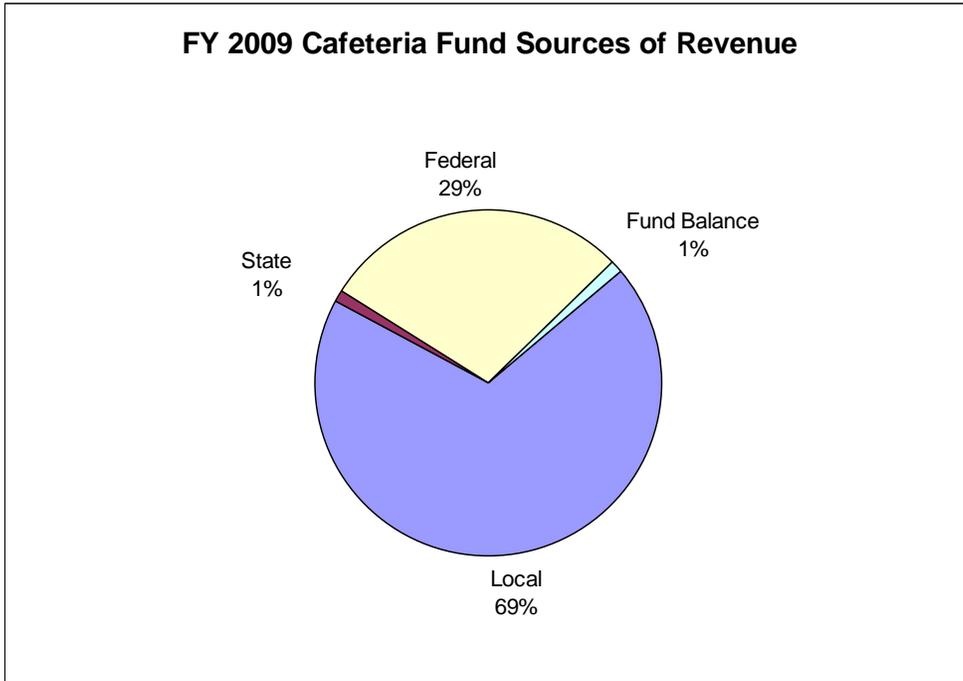
## FY 2009 School Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>SCHOOL FUND</b>							
School Expenditures	55,888,278	54,462,205	57,125,861	57,125,861	59,190,318	2,064,457	3.6%

Schools - Cafeteria Budget

The schools cafeteria budget is financed with no funds from the General Fund next year.

Funds that are included in this section are gathered from charges for meals served to the students, as well as state and federal dollars for specific meal programs.





## FY 2009 Cafeteria Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-BANK DEPOSIT	10,000	20,296	10,400	10,400	20,400	10,000	96.2%
LOCAL SALES-ABE	82,500	74,323	85,800	85,800	93,520	7,720	9.0%
LOCAL SALES-ACH	72,500	62,853	75,400	75,400	82,689	7,289	9.7%
LOCAL SALES-BET	111,550	95,788	116,012	116,012	124,984	8,972	7.7%
LOCAL SALES-BOT	121,580	115,044	126,443	126,443	135,847	9,404	7.4%
LOCAL SALES-PET	82,500	77,744	85,800	85,800	93,520	7,720	9.0%
LOCAL SALES-WAL	109,500	103,421	113,880	113,880	122,763	8,883	7.8%
LOCAL SALES-PAGE	163,600	127,469	170,144	170,144	177,192	7,048	4.1%
LOCAL SALES-PEASLEY	211,850	199,665	220,324	220,324	233,617	13,293	6.0%
LOCAL SALES-GHS	405,850	432,957	446,435	446,435	485,758	39,323	8.8%
LOCAL SALES-GHS AM	30,240	37,548	33,264	33,264	43,700	10,436	31.4%
HEAD START	41,050	37,738	42,692	42,692	46,692	4,000	9.4%
CATERING REV	16,000	8,488	16,640	16,640	16,640	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	16,000	9,846	16,640	16,640	16,640	0	0.0%
OTHER INCOME	14,000	(86)	14,560	14,560	14,560	0	0.0%
RETURNED CHECK FEES	3,000	730	3,120	3,120	3,120	0	0.0%
Subtotal for Category	1,491,720	1,403,823	1,577,554	1,577,554	1,711,642	134,088	8.5%
<b>STATE</b>							
MEAL REIMB	29,000	25,846	30,000	30,000	30,000	0	0.0%
Subtotal for Category	29,000	25,846	30,000	30,000	30,000	0	0.0%
<b>FED</b>							
MEAL REIMB	595,420	678,817	628,463	628,463	720,801	92,338	14.7%
Subtotal for Category	595,420	678,817	628,463	628,463	720,801	92,338	14.7%
<b>NON REVENUE</b>							
FUND BALANCE TRANSFER	25,000	0	25,000	25,000	25,000	0	0.0%
Subtotal for Category	25,000	0	25,000	25,000	25,000	0	0.0%
<b>Total for Fund</b>	<b>2,141,140</b>	<b>2,108,487</b>	<b>2,261,017</b>	<b>2,261,017</b>	<b>2,487,443</b>	<b>226,426</b>	<b>10.0%</b>



## FY 2009 Cafeteria Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>ADMIN &amp; WHSE</b>							
ADMINISTRATIVE SALARIES	74,869	74,156	76,381	76,381	79,436	3,055	4.0%
CLERICAL SALARIES	67,331	64,553	68,691	68,691	71,438	2,747	4.0%
WAREHSE WORKER SALARIES	12,678	12,557	12,934	12,934	13,647	713	5.5%
SUBSTITUTE SALARIES	0	0	0	0	0	0	0.0%
FICA	11,849	11,191	12,088	12,088	13,310	1,222	10.1%
VRS	22,511	21,851	25,431	25,431	25,097	(334)	(1.3%)
HMP	14,636	13,722	16,915	16,915	19,693	2,778	16.4%
GROUP LIFE	1,890	1,707	1,581	1,581	1,465	(116)	(7.3%)
DISABILITY INSURANCE	2,112	608	680	680	635	(45)	(6.6%)
UNEMPLOYMENT INSURANCE	1,500	739	1,500	1,500	1,500	0	0.0%
WORKERS COMPENSATION	5,898	5,900	5,196	5,196	5,465	269	5.2%
ACCUMULATED LEAVE	6,000	900	6,000	6,000	4,000	(2,000)	(33.3%)
OTHER CONTRACTED SVCS	4,725	490	4,725	4,725	5,198	473	10.0%
REPAIR & MAINTAIN	10,000	218	10,000	10,000	11,000	1,000	10.0%
PRINTING	3,150	112	200	200	220	20	10.0%
POSTAGE	471	0	518	518	570	52	10.0%
TELEPHONE	1,000	182	232	232	255	23	9.9%
TRAVEL-MILEAGE	563	0	619	619	681	62	10.0%
TRAINING	0	380	0	0	0	0	0.0%
STAFF DEVELOPMENT	2,000	0	2,000	2,000	2,200	200	10.0%
DUES & MEMBERSHIP	473	29	473	473	520	47	9.9%
OFFICE SUPPLIES	4,000	1,361	4,400	4,400	4,840	440	10.0%
FOOD SUPPLIES	12,000	5,506	12,000	12,000	13,200	1,200	10.0%
UNIFORMS	300	45	300	300	330	30	10.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	5,000	17,451	5,000	5,000	19,196	14,196	283.9%
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	3,000	9,093	3,000	3,000	10,002	7,002	233.4%
CAPITAL OUTLAY REPLACE	20,000	15,795	15,000	15,000	17,375	2,375	15.8%
CAPITAL OUTLAY NEW	15,000	0	14,333	14,333	15,766	1,433	10.0%
Subtotal for Organization	302,956	258,544	300,197	300,197	337,039	36,842	12.3%

### ABG

OPERATIVE SALARIES	46,045	34,949	38,239	38,239	39,768	1,529	4.0%
FOOD SVC WORKER SALARIES	24,509	20,226	23,950	23,950	25,405	1,455	6.1%
SUBSTITUTE SALARIES	7,000	4,374	7,000	7,000	7,000	0	0.0%
FICA	5,933	4,518	5,293	5,293	5,522	229	4.3%
VRS	6,746	5,765	5,938	5,938	6,762	824	13.9%
HMP	6,886	3,372	3,979	3,979	4,610	631	15.9%
GROUP LIFE	686	543	495	495	468	(27)	(5.5%)
OTHER CONTRACTED SVCS	100	1,341	105	105	1,475	1,370	1304.8%
REPAIR & MAINTAIN	2,000	1,049	2,100	2,100	2,310	210	10.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

## FY 2009 Cafeteria Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	204	51	214	214	235	21	9.8%
FOOD SUPPLIES	65,259	62,577	71,785	71,785	78,964	7,179	10.0%
UNIFORMS	450	589	473	473	520	47	9.9%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	214	1,218	225	225	248	23	10.2%
INVENTORY SUPPLIES	4,081	4,633	4,489	4,489	4,938	449	10.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	170,113	145,204	164,285	164,285	178,225	13,940	8.5%

### ACH

OPERATIVE SALARIES	24,096	23,867	24,583	24,583	28,660	4,077	16.6%
FOOD SVC WORKER SALARIES	21,675	11,751	22,209	22,209	24,553	2,344	10.6%
SUBSTITUTE SALARIES	5,000	8,839	5,000	5,000	5,000	0	0.0%
FICA	3,884	3,235	3,963	3,963	4,454	491	12.4%
VRS	4,316	4,274	4,403	4,403	5,216	813	18.5%
HMP	6,886	6,744	7,958	7,958	9,219	1,261	15.8%
GROUP LIFE	439	403	367	367	361	(6)	(1.6%)
OTHER CONTRACTED SVCS	100	1,038	105	105	1,142	1,037	987.6%
REPAIR & MAINTAIN	2,000	1,027	2,100	2,100	2,310	210	10.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	50	45	53	53	58	5	9.4%
FOOD SUPPLIES	39,851	36,341	43,836	43,836	48,220	4,384	10.0%
UNIFORMS	425	634	446	446	697	251	56.3%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	360	3,211	378	378	3,532	3,154	834.4%
INVENTORY SUPPLIES	2,659	2,334	2,925	2,925	3,218	293	10.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	111,741	103,742	118,326	118,326	136,640	18,314	15.5%

### BET

OPERATIVE SALARIES	31,992	38,243	40,596	40,596	31,674	(8,922)	(22.0%)
FOOD SVC WORKER SALARIES	31,552	31,340	32,733	32,733	34,539	1,806	5.5%
SUBSTITUTE SALARIES	8,000	4,804	8,000	8,000	8,000	0	0.0%
FICA	5,474	5,341	6,222	6,222	5,678	(544)	(8.7%)
VRS	5,080	5,754	6,138	6,138	5,510	(628)	(10.2%)
HMP	9,472	9,276	10,946	10,946	17,388	6,442	58.9%
GROUP LIFE	517	542	512	512	381	(131)	(25.6%)
OTHER CONTRACTED SVCS	100	1,275	105	105	1,402	1,297	1235.2%
REPAIR & MAINTAIN	2,000	1,511	2,100	2,100	2,310	210	10.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

## FY 2009 Cafeteria Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	50	45	53	53	58	5	9.4%
FOOD SUPPLIES	70,897	67,816	77,987	77,987	85,786	7,799	10.0%
UNIFORMS	420	634	441	441	697	256	58.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	240	1,570	252	252	1,727	1,475	585.3%
INVENTORY SUPPLIES	5,378	5,338	5,916	5,916	6,508	592	10.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	171,172	173,488	192,001	192,001	201,658	9,657	5.0%

### BOT

OPERATIVE SALARIES	38,219	38,024	38,991	38,991	40,550	1,559	4.0%
FOOD SVC WORKER SALARIES	50,586	36,554	46,669	46,669	48,454	1,785	3.8%
SUBSTITUTE SALARIES	5,000	7,036	5,000	5,000	5,000	0	0.0%
FICA	7,177	5,820	6,936	6,936	7,192	256	3.7%
VRS	8,274	6,950	7,834	7,834	8,789	955	12.2%
HMP	6,886	7,274	11,937	11,937	9,219	(2,718)	(22.8%)
GROUP LIFE	842	655	653	653	608	(45)	(6.9%)
OTHER CONTRACTED SVCS	100	1,390	105	105	1,529	1,424	1356.2%
REPAIR & MAINTAIN	500	690	525	525	759	234	44.6%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	38	0	40	10	44	34	340.0%
OFFICE SUPPLIES	13	49	14	14	54	40	285.7%
FOOD SUPPLIES	63,334	65,450	69,667	69,667	76,634	6,967	10.0%
UNIFORMS	520	634	546	546	697	151	27.7%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	300	356	315	315	392	77	24.4%
INVENTORY SUPPLIES	4,586	5,093	5,045	5,045	5,550	505	10.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	186,375	175,975	194,277	194,247	205,471	11,224	5.8%

### PET

OPERATIVE SALARIES	19,714	23,398	32,068	32,068	20,916	(11,152)	(34.8%)
FOOD SVC WORKER SALARIES	30,755	28,898	22,563	22,563	35,211	12,648	56.1%
SUBSTITUTE SALARIES	6,000	4,162	6,000	6,000	6,000	0	0.0%
FICA	4,320	4,255	4,639	4,639	4,753	114	2.5%
VRS	3,607	4,890	5,115	5,115	5,593	478	9.3%
HMP	3,443	5,339	3,979	3,979	9,219	5,240	131.7%
GROUP LIFE	367	460	427	427	387	(40)	(9.4%)
OTHER CONTRACTED SVCS	100	1,362	105	105	1,498	1,393	1326.7%
REPAIR & MAINTAIN	2,308	1,390	2,423	2,423	2,665	242	10.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

## FY 2009 Cafeteria Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	13	97	14	14	106	92	657.1%
FOOD SUPPLIES	61,527	57,876	67,680	67,680	74,448	6,768	10.0%
UNIFORMS	500	634	525	525	697	172	32.8%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	537	1,038	564	564	1,142	578	102.5%
INVENTORY SUPPLIES	4,543	4,577	4,997	4,997	5,497	500	10.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	137,734	138,375	151,099	151,099	168,132	17,033	11.3%

### WAL

OPERATIVE SALARIES	38,734	38,365	39,516	39,516	41,097	1,581	4.0%
FOOD SVC WORKER SALARIES	32,932	29,820	33,598	33,598	34,492	894	2.7%
SUBSTITUTE SALARIES	6,000	3,280	6,000	6,000	6,000	0	0.0%
FICA	5,942	4,986	6,053	6,053	6,242	189	3.1%
VRS	6,019	5,961	6,140	6,140	6,872	732	11.9%
HMP	6,029	5,904	6,967	6,967	8,170	1,203	17.3%
GROUP LIFE	612	561	512	512	476	(36)	(7.0%)
OTHER CONTRACTED SVCS	100	1,418	105	105	1,560	1,455	1385.7%
REPAIR & MAINTAIN	2,000	1,366	2,100	2,100	2,310	210	10.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	50	179	53	53	197	144	271.7%
FOOD SUPPLIES	67,759	61,267	74,535	74,535	81,989	7,454	10.0%
UNIFORMS	500	634	525	525	697	172	32.8%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	636	970	668	668	1,066	398	59.6%
INVENTORY SUPPLIES	5,790	5,407	6,369	6,369	7,006	637	10.0%
Subtotal for Organization	173,103	160,119	183,141	183,141	198,174	15,033	8.2%

### PAG

OPERATIVE SALARIES	53,527	42,058	45,106	45,106	46,447	1,341	3.0%
FOOD SVC WORKER SALARIES	39,595	20,426	35,162	35,162	32,412	(2,750)	(7.8%)
SUBSTITUTE SALARIES	8,000	12,631	8,000	8,000	8,000	0	0.0%
FICA	7,736	5,638	6,753	6,753	6,645	(108)	(1.6%)
VRS	9,533	7,333	6,710	6,710	7,285	575	8.6%
HMP	9,472	7,868	11,937	11,937	9,219	(2,718)	(22.8%)
GROUP LIFE	970	691	560	560	504	(56)	(10.0%)
OTHER CONTRACTED SVCS	67	1,622	70	70	1,785	1,715	2450.0%
REPAIR & MAINTAIN	2,000	489	2,100	2,100	2,310	210	10.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	19	85	20	20	93	73	365.0%
FOOD SUPPLIES	85,137	78,978	93,651	93,651	103,016	9,365	10.0%

## FY 2009 Cafeteria Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
UNIFORMS	500	734	525	525	807	282	53.7%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	552	1,214	580	580	1,335	755	130.2%
INVENTORY SUPPLIES	5,744	5,472	6,318	6,318	6,950	632	10.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	222,852	185,238	217,492	217,492	226,808	9,316	4.3%

### PEA

OPERATIVE SALARIES	42,914	43,555	44,830	44,830	36,144	(8,686)	(19.4%)
FOOD SVC WORKER SALARIES	60,102	55,435	61,697	61,697	75,951	14,254	23.1%
SUBSTITUTE SALARIES	8,000	8,295	8,000	8,000	8,000	0	0.0%
FICA	8,493	7,947	8,762	8,762	9,188	426	4.9%
VRS	7,591	8,764	9,023	9,023	9,010	(13)	(0.1%)
HMP	3,443	3,372	3,979	3,979	4,610	631	15.9%
GROUP LIFE	772	825	752	752	624	(128)	(17.0%)
OTHER CONTRACTED SVCS	67	2,041	70	70	2,245	2,175	3107.1%
REPAIR & MAINTAIN	2,308	2,392	2,423	2,423	2,665	242	10.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	13	45	14	14	50	36	257.1%
FOOD SUPPLIES	120,886	116,870	132,975	132,975	146,273	13,298	10.0%
UNIFORMS	500	834	525	525	917	392	74.7%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,227	2,052	1,288	1,288	2,257	969	75.2%
INVENTORY SUPPLIES	7,821	9,599	8,603	8,603	10,559	1,956	22.7%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	264,137	262,027	282,941	282,941	308,493	25,552	9.0%

### GHS

OPERATIVE SALARIES	57,765	62,311	64,666	64,666	48,952	(15,714)	(24.3%)
FOOD SVC WORKER SALARIES	109,272	93,428	107,474	107,474	111,622	4,148	3.9%
SUBSTITUTE SALARIES	10,000	19,715	10,000	10,000	10,000	0	0.0%
FICA	13,544	12,471	13,934	13,934	13,049	(885)	(6.4%)
VRS	6,932	9,147	9,021	9,021	9,211	190	2.1%
HMP	15,500	20,520	21,892	21,892	33,728	11,836	54.1%
GROUP LIFE	705	861	752	752	637	(115)	(15.3%)
OTHER CONTRACTED SVCS	67	600	7,000	7,000	7,700	700	10.0%
REPAIR & MAINTAIN	2,000	1,486	500	500	1,635	1,135	227.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	500	1,126	525	525	1,239	714	136.0%
FOOD SUPPLIES	167,383	243,155	202,606	202,606	267,470	64,864	32.0%

## FY 2009 Cafeteria Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
UNIFORMS	1,103	1,034	1,158	1,158	1,274	116	10.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,500	352	1,575	1,575	1,733	158	10.0%
INVENTORY SUPPLIES	14,686	16,866	16,155	16,155	18,553	2,398	14.8%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	400,957	483,073	457,258	457,258	526,803	69,545	15.2%
Total for Fund	2,141,140	2,085,786	2,261,017	2,260,987	2,487,443	226,456	10.0%

### Regional Special Education Fund Budget

The Middle Peninsula Regional Special Education Program is a regional program for students that require intensive special education services under the category of multiple disabilities, severe disabilities or autism. Students from the Town of West Point, Middlesex County, Mathews County, and Gloucester County participate in the program if their special education needs cannot be met in other special education programs within their respective divisions.

Gloucester County serves as the fiscal agent for this program, and the majority of the funding is obtained from the participating school divisions.



## FY 2009 Regional Special Education Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>MPRSE</b>							
INTEREST-BANK DEPOSIT	100	7,631	3,000	3,000	6,000	3,000	100.0%
OTHER INCOME	61,225	196	63,754	63,754	82,674	18,920	29.7%
TUITION-GLOUCESTER	365,827	378,438	432,198	432,198	409,938	(22,260)	(5.2%)
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	60,971	61,400	86,440	86,440	72,342	(14,098)	(16.3%)
TUITION-WEST POINT	60,971	55,337	115,252	115,252	120,570	5,318	4.6%
Subtotal for Category	549,094	503,002	700,644	700,644	691,524	(9,120)	(1.3%)
<b>MPRSE STATE</b>							
VPSA TECHNOLOGY GRANT	26,000	11,993	26,000	26,000	26,000	0	0.0%
Subtotal for Category	26,000	11,993	26,000	26,000	26,000	0	0.0%
Total for Fund	575,094	514,995	726,644	726,644	717,524	(9,120)	(1.3%)



## FY 2009 Regional Special Education Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>MIDDLESEX MPRSE</b>							
INSTRUCTIONAL SALARIES	41,208	40,000	42,000	42,000	42,848	848	2.0%
TEACHER ASST. SALARIES	16,423	14,150	14,858	14,858	15,418	560	3.8%
SUBSTITUTE SALARIES	1,650	120	1,650	1,650	1,650	0	0.0%
FICA	5,857	4,036	4,476	4,476	4,583	107	2.4%
VRS	9,023	7,955	9,097	9,097	9,591	494	5.4%
HMP	8,000	8,000	8,400	8,400	9,000	600	7.1%
GROUP LIFE	746	612	569	569	583	14	2.5%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	500	0	0.0%
TRAVEL-MILEAGE	250	0	250	250	250	0	0.0%
TRAINING	200	200	200	200	250	50	25.0%
TUITION REIMBURSEMENT	2,000	0	1,000	1,000	1,000	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	1,500	1,500	100.0%
INSTRUCTIONAL SUPPLIES	800	740	800	800	800	0	0.0%
SOFTWARE/ONLINE CONTENT	253	253	200	200	333	133	66.5%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	1,500	1,023	1,500	1,500	0	(1,500)	(100.0%)
TECHNOLOGY EQUIPMENT	3,000	440	3,500	3,500	4,000	500	14.3%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	91,410	78,029	89,000	89,000	92,306	3,306	3.7%

### ADMIN MPRSE

SUPPLEMENTAL SALARIES	7,500	7,500	7,500	7,500	8,250	750	10.0%
FICA	574	574	574	574	631	57	9.9%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	0	0	0	0	0	0	0.0%
LEGAL SERVICES	10,000	0	10,000	10,000	10,000	0	0.0%
PROFESSIONAL SERVICES	38,000	33,175	40,000	40,000	40,000	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
ADVERTISING	500	0	500	500	500	0	0.0%
GENERAL LIABILITY INSUR	400	391	400	400	400	0	0.0%
TRAVEL-MILEAGE	100	0	100	100	100	0	0.0%
OFFICE SUPPLIES	100	88	100	100	100	0	0.0%
MEDICAL SUPPLIES	600	408	800	800	800	0	0.0%
Subtotal for Organization	57,774	42,136	59,974	59,974	60,781	807	1.3%

### PET MPSE

INSTRUCTIONAL SALARIES	78,228	78,228	124,425	124,425	121,819	(2,606)	(2.1%)
TEACHER ASST. SALARIES	52,430	52,236	90,324	90,324	91,274	950	1.1%
SUBSTITUTE SALARIES	3,292	3,292	5,500	5,500	5,720	220	4.0%
FICA	10,079	9,047	16,849	16,849	16,739	(110)	(0.7%)
VRS	19,168	19,165	34,357	34,357	32,965	(1,392)	(4.1%)
HMP	21,816	21,816	49,650	49,650	34,528	(15,122)	(30.5%)
GROUP LIFE	1,571	1,523	2,147	2,147	1,897	(250)	(11.6%)
DISABILITY INSURANCE	86	86	100	100	100	0	0.0%

## FY 2009 Regional Special Education Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,000	1,000	1,500	1,500	1,500	0	0.0%
TRAVEL-MILEAGE	500	134	750	750	750	0	0.0%
TRAINING	600	0	850	850	750	(100)	(11.8%)
TUITION REIMBURSEMENT	2,000	294	2,500	2,500	2,500	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	15,000	15,000	100.0%
INSTRUCTIONAL SUPPLIES	1,600	1,585	2,400	2,400	2,400	0	0.0%
SOFTWARE/ONLINE CONTENT	497	358	1,400	1,400	999	(401)	(28.6%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	3,000	2,842	7,000	7,000	0	(7,000)	(100.0%)
TECHNOLOGY EQUIPMENT	6,000	3,926	13,500	13,500	12,000	(1,500)	(11.1%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	201,867	195,531	353,252	353,252	340,941	(12,311)	(3.5%)

### PEA MPSE

INSTRUCTIONAL SALARIES	40,727	39,979	42,964	42,964	44,166	1,202	2.8%
TEACHER ASST. SALARIES	17,467	17,467	18,166	18,166	18,710	544	3.0%
SUBSTITUTE SALARIES	0	0	1,500	1,500	1,560	60	4.0%
FICA	4,685	4,168	4,791	4,791	4,929	138	2.9%
VRS	8,439	8,439	9,784	9,784	9,727	(57)	(0.6%)
HMP	7,956	7,956	9,540	9,540	6,265	(3,275)	(34.3%)
GROUP LIFE	729	649	612	612	560	(52)	(8.5%)
DISABILITY INSURANCE	35	34	29	29	29	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	500	0	0.0%
TRAVEL-MILEAGE	250	0	250	250	250	0	0.0%
TRAINING	250	0	250	250	250	0	0.0%
TUITION REIMBURSEMENT	2,000	0	1,500	1,500	1,500	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	1,500	1,500	100.0%
INSTRUCTIONAL SUPPLIES	800	590	800	800	800	0	0.0%
SOFTWARE/ONLINE CONTENT	1,000	885	200	200	333	133	66.5%
CAPITAL OUTLAY REPLACE	0	1,210	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	1,500	275	1,500	1,500	0	(1,500)	(100.0%)
TECHNOLOGY EQUIPMENT	12,000	5,790	3,500	3,500	4,000	500	14.3%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	98,338	87,942	95,886	95,886	95,079	(807)	(0.8%)

### GHS MPRSE

INSTRUCTIONAL SALARIES	36,261	36,210	37,403	37,403	38,815	1,412	3.8%
OTHER PROF SALARIES	0	0	0	0	19,760	19,760	100.0%
TEACHER ASST. SALARIES	36,118	35,774	37,205	37,205	22,281	(14,924)	(40.1%)
PART TIME WAGES	12,285	3,720	13,754	13,754	0	(13,754)	(100.0%)
SUBSTITUTE SALARIES	2,000	5,167	2,000	2,000	2,080	80	4.0%
FICA	6,630	6,055	6,913	6,913	6,345	(568)	(8.2%)
VRS	10,684	10,574	11,938	11,938	12,508	570	4.8%
HMP	10,000	6,744	8,430	8,430	8,170	(260)	(3.1%)

## FY 2009 Regional Special Education Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
GROUP LIFE	883	807	746	746	720	(26)	(3.5%)
DISABILITY INSURANCE	46	46	43	43	55	12	27.9%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	500	0	0.0%
TRAVEL-MILEAGE	1,200	47	800	800	800	0	0.0%
TRAINING	300	0	300	300	250	(50)	(16.7%)
TUITION REIMBURSEMENT	2,496	789	2,500	2,500	1,000	(1,500)	(60.0%)
OTHER OPERATING SUPPLIES	0	0	0	0	10,000	10,000	100.0%
INSTRUCTIONAL SUPPLIES	802	802	800	800	800	0	0.0%
SOFTWARE/ONLINE CONTENT	250	235	200	200	333	133	66.5%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	2,250	1,493	1,500	1,500	0	(1,500)	(100.0%)
TECHNOLOGY EQUIPMENT	3,000	440	3,500	3,500	4,000	500	14.3%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	125,705	109,403	128,532	128,532	128,417	(115)	(0.1%)
Total for Fund	575,094	513,042	726,644	726,644	717,524	(9,120)	(1.3%)



## Social Services Expenditure



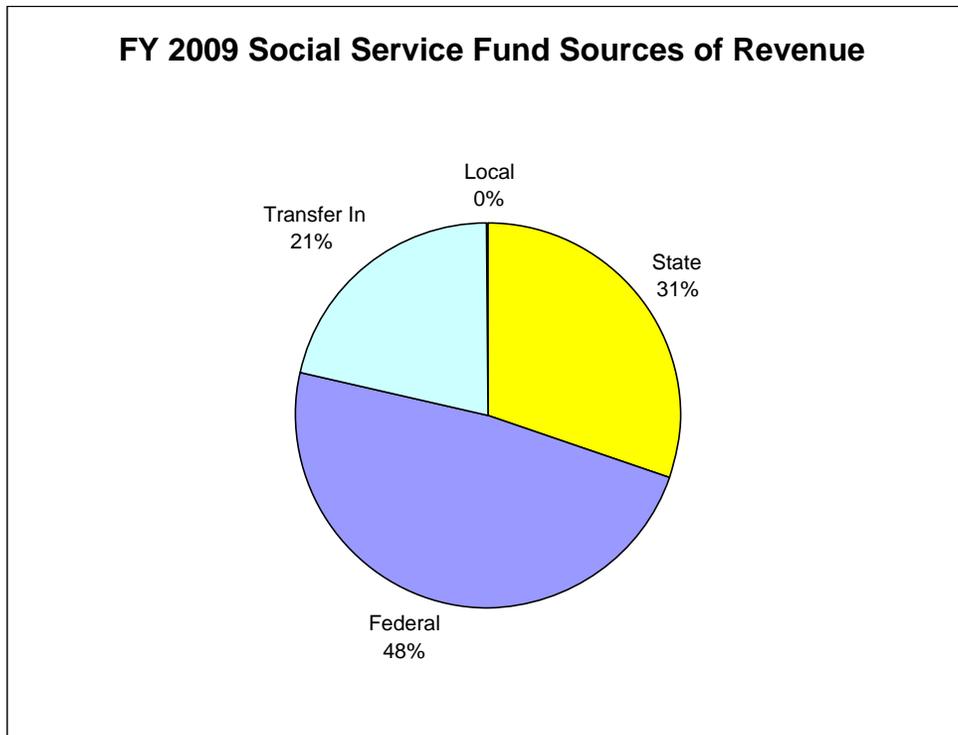
Social Services Budget

The Gloucester Department of Social Services protects over 2,500 county citizens from the worst impacts of poverty and other social problems using multiple financial and social work programs. The appropriations included in the operating budget do not include certain entitlement payments provided by the state and federal governments, which are paid directly to the appropriate recipients. Fuel Assistance, Food Stamps, and Medicaid are examples of non-appropriated benefits for which the eligibility is determined by the department; however, the payment/benefits are paid directly by the state to the individuals.

The administration of the Gloucester Department of Social Services is supported through a blend of federal, state, local, fees and grant funding. The majority of general fund appropriations to the Department of Social Services are based on the required match for various federal, state, and fee revenues. The requirements for the local funding match range from 0% to 50% depending on the type of revenue.

The budget for social services expenditures is \$3,137,773, which is an increase of \$127,594 from last year. The local appropriation for the social services budget is \$664,811 for next year. This amount is down by \$136,524 over the appropriation for FY 2008.

The projected revenues from the Commonwealth increased by \$373,110, while the projected revenues from the federal government decreased by \$104,992.





## FY 2009 Social Services Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	10,000	5,392	5,000	5,000	1,000	(4,000)	(80.0%)
Subtotal for Category	10,000	5,392	5,000	5,000	1,000	(4,000)	(80.0%)
<b>STATE</b>							
GENERAL ADMINISTRATION	211,747	260,293	224,419	224,419	500,437	276,018	123.0%
FOSTER CARE-ADC	184,652	178,988	190,176	190,176	266,876	76,700	40.3%
PREVENTION	0	0	0	0	50	50	100.0%
DAY CARE	45,600	53,569	45,600	45,600	55,644	10,044	22.0%
RESPITE CARE	232	190	232	232	178	(54)	(23.3%)
EMERGENCY ASSISTANCE	241	0	243	243	245	2	0.8%
ADC-MANUAL	243	7,963	243	243	245	2	0.8%
AGED/DISABLED AUX GRANT	106,176	115,362	111,776	111,776	126,720	14,944	13.4%
ADULT SERVICES	0	0	0	0	0	0	0.0%
JOBS/VIEW	14,000	13,873	14,000	14,000	9,404	(4,596)	(32.8%)
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	562,891	638,130	586,689	586,689	959,799	373,110	63.6%
<b>FEDERAL</b>							
GENERAL ADMINISTRATION	1,057,474	1,130,756	1,097,726	1,097,726	930,757	(166,969)	(15.2%)
FOSTER CARE-ADC	121,026	108,423	126,550	126,550	193,850	67,300	53.2%
PREVENTION	3,889	1,294	3,889	3,889	1,680	(2,209)	(56.8%)
DAY CARE	227,208	238,194	227,208	227,208	242,242	15,034	6.6%
DAY CARE-HEAD START	73,920	63,252	68,920	68,920	68,420	(500)	(0.7%)
RESPITE CARE	418	343	418	418	322	(96)	(23.0%)
PURCHASED SERVICES	800	762	800	800	800	0	0.0%
EMERGENCY ASSISTANCE	257	0	257	257	255	(2)	(0.8%)
ADC-MANUAL	257	7,956	257	257	255	(2)	(0.8%)
ADULT SERVICES	20,408	22,522	31,608	31,608	35,200	3,592	11.4%
INDEPENDENT LIVING	2,400	1,940	2,400	2,400	2,400	0	0.0%
ADOPTION INCENTIVE	2,500	0	0	0	0	0	0.0%
FC RECRUITMENT GRANT	20,787	12,315	21,382	21,382	1,750	(19,632)	(91.8%)
VIEW	21,000	19,147	21,000	21,000	20,170	(830)	(4.0%)
FC/DC TRANS GRANT	8,740	10,202	8,740	8,740	7,342	(1,398)	(16.0%)
GRANTS	16,000	0	0	0	0	0	0.0%
PREVENTION/ADULTS	6,000	6,129	6,000	6,000	6,720	720	12.0%
Subtotal for Category	1,583,084	1,623,236	1,617,155	1,617,155	1,512,163	(104,992)	(6.5%)
<b>NON REVENUE</b>							
TRANSFERS IN	788,318	534,865	801,335	801,335	664,811	(136,524)	(17.0%)
Subtotal for Category	788,318	534,865	801,335	801,335	664,811	(136,524)	(17.0%)
Total for Fund	2,944,293	2,801,622	3,010,179	3,010,179	3,137,773	127,594	4.2%



## FY 2009 Social Services Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>ADMINISTRATION</b>							
SALARIES	1,256,783	1,199,567	1,304,829	1,304,829	1,388,476	83,647	6.4%
SALARIES-OVERTIME	14,000	23,473	14,000	14,000	14,000	0	0.0%
FRINGE BENEFITS	0	(24,398)	0	0	0	0	0.0%
FICA	97,214	90,055	98,889	98,889	107,289	8,400	8.5%
VRS	158,606	151,440	172,152	172,152	184,127	11,975	7.0%
HMP	107,325	75,026	102,500	102,500	132,100	29,600	28.9%
GROUP LIFE	15,333	12,669	13,048	13,048	12,321	(727)	(5.6%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	2,000	146	2,000	2,000	2,000	0	0.0%
WORKERS COMPENSATION	4,245	4,617	5,526	5,526	6,682	1,156	20.9%
OTHER CONTRACTED SVCS	41,500	41,621	44,500	44,500	45,050	550	1.2%
ADVERTISING	4,000	5,748	4,500	4,500	5,200	700	15.6%
ELECTRICAL SERVICES	13,500	13,458	13,900	13,900	13,900	0	0.0%
POSTAGE	11,000	9,401	10,500	10,500	10,500	0	0.0%
TELEPHONE	20,000	12,430	18,000	18,000	18,000	0	0.0%
FIRE INSURANCE	1,650	1,162	1,650	1,650	0	(1,650)	(100.0%)
VEHICLE INSURANCE	2,500	3,078	2,500	2,500	3,900	1,400	56.0%
SURETY BOND PAYMENTS	100	100	100	100	100	0	0.0%
PUBLIC OFFICIALS LIAB	2,000	1,089	1,500	1,500	0	(1,500)	(100.0%)
PROPERTY INSURANCE	0	0	0	0	0	0	0.0%
LEASE/RENT OF EQUIPMENT	152,250	152,121	152,250	152,250	2,000	(150,250)	(98.7%)
TRAINING	15,000	13,736	15,000	15,000	15,500	500	3.3%
DUES & MEMBERSHIP	600	977	600	600	700	100	16.7%
OFFICE SUPPLIES	32,500	33,860	33,000	33,000	34,000	1,000	3.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
COST ALLOC-DIRECT BILL	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	3,000	30,176	3,000	3,000	3,000	0	0.0%
Subtotal for Organization	1,955,106	1,851,551	2,013,944	2,013,944	1,998,845	(15,099)	(0.7%)

### ASSISTANCE PROGRAMS

AUXILIARY GRANTS	132,720	144,703	139,720	139,720	158,400	18,680	13.4%
AID TO DEPENDENT CHILDREN	500	0	500	500	10,500	10,000	2000.0%
ADC-FOSTER CARE	132,000	119,598	132,000	132,000	225,000	93,000	70.5%
EMERGENCY ASSISTANCE	500	0	500	500	500	0	0.0%
SUBSIDIZED ADOPTION	110,052	104,869	121,100	121,100	152,700	31,600	26.1%
STATE/LOCAL ADOPTION	63,626	70,129	63,626	63,626	73,026	9,400	14.8%
HOSPITALIZATION-SLH	5,000	4,727	5,000	5,000	7,000	2,000	40.0%
OTHER MISC EXPENSES	9,000	0	9,000	9,000	9,000	0	0.0%
Subtotal for Organization	453,398	444,026	471,446	471,446	636,126	164,680	34.9%

### PURCHASE SERVICES

FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	1,000	0	0	0	500	500	100.0%
UNEMPLOYMENT INSURANCE	75	0	0	0	0	0	0.0%
NONVIEW DAY CARE	0	0	0	0	5,000	5,000	100.0%

## FY 2009 Social Services Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
TRANS DAY CARE	114,000	108,943	114,000	114,000	134,000	20,000	17.5%
ADULT SERVICES	24,435	23,962	39,510	39,510	43,500	3,990	10.1%
PREVENTIVE SERVICEES	4,861	1,618	4,861	4,861	2,000	(2,861)	(58.9%)
PREVENTION/ADULTS	7,500	7,516	7,500	7,500	8,000	500	6.7%
NONVIEW DAY CARE-FEDERAL	170,208	186,063	170,208	170,208	172,742	2,534	1.5%
OTHER CHARGES	1,000	1,108	1,000	1,000	1,000	0	0.0%
DAY CARE-HEAD START	73,920	63,252	68,920	68,920	68,420	(500)	(0.7%)
VIEW	35,000	33,174	35,000	35,000	35,000	0	0.0%
MEDS	3,000	263	3,000	3,000	1,500	(1,500)	(50.0%)
OTHER MISC EXPENSES	8,000	2,942	8,000	8,000	9,500	1,500	18.8%
Subtotal for Organization	442,999	428,839	451,999	451,999	481,162	29,163	6.5%

### GRANTS

SALARIES-OVERTIME	0	97	0	0	0	0	0.0%
FRINGE BENEFITS	0	(866)	0	0	0	0	0.0%
FICA	2,869	3,123	3,025	3,025	0	(3,025)	(100.0%)
VRS	4,935	4,763	5,333	5,333	0	(5,333)	(100.0%)
HMP	3,700	3,829	3,500	3,500	0	(3,500)	(100.0%)
GROUP LIFE	458	398	450	450	0	(450)	(100.0%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	225	214	233	233	0	(233)	(100.0%)
PIP GRANTS	20,000	7,898	0	0	0	0	0.0%
DAY CARE INITIATIVE GRANT	8,740	10,202	8,740	8,740	8,740	0	0.0%
RESPIRE CARE PROGRAM	650	491	650	650	500	(150)	(23.1%)
INDEPENDENT LIVING GRANT	2,400	1,940	2,400	2,400	2,400	0	0.0%
ADOPTION INCENTIVE	2,500	0	0	0	0	0	0.0%
SERVICES COORDINATOR PROG	41,313	40,161	43,459	43,459	5,000	(38,459)	(88.5%)
Subtotal for Organization	87,790	72,250	67,790	67,790	16,640	(51,150)	(75.5%)

### SOCIAL SERVICES BOARD

BOARD MEMBER SALARIES	4,000	4,000	4,000	4,000	4,000	0	0.0%
FRINGE BENEFITS	0	(25)	0	0	0	0	0.0%
FICA	300	305	300	300	305	5	1.7%
TRAVEL-LOCAL MEETINGS	700	677	700	700	695	(5)	(0.7%)
Subtotal for Organization	5,000	4,957	5,000	5,000	5,000	0	0.0%
Total for Fund	2,944,293	2,801,622	3,010,179	3,010,179	3,137,773	127,594	4.2%

## Comprehensive Services Budget

The Comprehensive Services Act (CSA) is a state mandated program implemented in 1993, which provides funds to serve at risk youth and their families. This legislation was prompted by a 1989 study that highlighted the cost of residential care programs for juveniles with behavioral and emotional problems and the fragmented approach to service at both the state and local levels. The announced intent of CSA was “to create a collaborative system of service and funding that is child centered, family-focused and community-based...”. At that time, the cost of serving troubled children was growing at about 20% per year. The CSA was intended to cut costs while improving service delivery effectiveness through a comprehensive reorganization of fiscal and management resources. At the state level, the CSA combined eight separate program-funding streams from three different agencies into a single funding pool managed by an Executive Council and State Management Team.

The CSA consolidated local program management by requiring each city and county to establish an executive-level Community Policy and Management Team (CPMT) and one or more staff-level Family Assessment and Planning Teams (FAPT). By design, these teams bring together all parties with a major CSA role including the Community Services Board, Court Services Unit, Social Services Department, public school system, private service providers and parent representatives. Local communities pay a share of program costs under CSA. Gloucester County’s match rate is 36.87% for CSA dollars and 19% for Medicaid dollars.

While CSA improved interagency coordination and established a comprehensive framework for managing services, overall program costs have continued to rise each year.

Growth in the number of cases is, by far, the most significant cause of rising CSA costs. To a great extent, CSA costs are hostage to demographics and societal factors. The total under-21 population is increasing, and the population of youth considered at-risk is increasing even more quickly. Risk indicators such as the number of children living in poverty, births to unwed mothers, single parent households, juvenile crime rates and documented child abuse/neglect are on the rise in most areas of the state. The percentage of school-aged children in special education programs is also increasing. Overall, these factors account for an increase in caseload size, which roughly equates to the rise in total CSA costs.

Caseload size and levels of treatment are the most difficult cost factors to estimate. Most of these children are either in residential placements or therapeutic foster homes. Local governments cannot control demographics, and making a significant impact on societal risk indicators such as poverty, crime and child abuse would require significant new resources or a major redirection of current resources. The high expense of residential and individualized treatment programs presents another large obstacle to significant cost reductions, which might offset unavoidable growth in caseloads. This problem is due, at least in part, to a lack of a cost competitive market for treatment services. The state has exacerbated this condition by eliminating inpatient juvenile services at Eastern State Hospital and other state institutions leaving communities few alternatives to intensive residential programs at privately owned facilities.



## FY 2009 CSA Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,000	14,195	4,000	4,000	4,960	960	24.0%
Subtotal for Category	4,000	14,195	4,000	4,000	4,960	960	24.0%
<b>STATE</b>							
MISCELLANEOUS	0	5,280	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	6,000	4,628	6,000	6,000	3,040	(2,960)	(49.3%)
CSA POOL RECEIPTS	364,286	196,930	401,915	401,915	452,160	50,245	12.5%
Subtotal for Category	370,286	206,838	407,915	407,915	455,200	47,285	11.6%
<b>FEDERAL</b>							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	30,000	23,140	30,000	30,000	24,000	(6,000)	(20.0%)
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	30,000	23,140	30,000	30,000	24,000	(6,000)	(20.0%)
<b>NON REVENUE</b>							
TRANSFERS IN	355,714	271,553	398,085	398,085	447,840	49,755	12.5%
Subtotal for Category	355,714	271,553	398,085	398,085	447,840	49,755	12.5%
Total for Fund	760,000	515,726	840,000	840,000	932,000	92,000	11.0%



## FY 2009 CSA Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>GRANTS</b>							
CSA PROGRAM EXPENSES	720,000	487,726	800,000	800,000	900,000	100,000	12.5%
FAMILY PRESERVATION-SUPPO	40,000	28,000	40,000	40,000	32,000	(8,000)	(20.0%)
Subtotal for Organization	760,000	515,726	840,000	840,000	932,000	92,000	11.0%
Total for Fund	760,000	515,726	840,000	840,000	932,000	92,000	11.0%



## Capital Section



## Capital Projects Budget

The capital projects budget for next year is \$16,792,468. The County has committed itself to two major capital projects: the emergency services communication system project and the expansion/renovation of Abingdon Elementary School.

A Communications System Implementation Committee was appointed on July 5, 2005 by the Board of Supervisors to analyze alternatives presented in the Radio Communications System Needs Analysis, which was prepared by outside consultants at the direction of the Board. After months of thorough and careful consideration, the Committee recommended that the Board of Supervisors buy-in to the existing York-James City Regional Communications System. The emergency services communication system project is estimated to cost approximately \$14,026,713. In December, 2006, the Board of Supervisors entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The remaining \$2,781,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects. This project is expected to be completed in FY 2010 or FY 2011.

This budget contains grant and local funds to begin design of Phase V of the Main Street project. This grant will require a 20% match, and the budget contains local funds of \$68,800 for the work expected to be completed in FY 2009.

Gloucester County participates in the Colonial Group Home Commission that, working with the Juvenile and Domestic Relations Court of the Ninth Judicial District, provides a variety of programs for youthful offenders. Gloucester County partners with James City County, York County, and the City of Williamsburg. One of the programs is a group home, Crossroads Community Youth Home that is operated under the administration of York County through the Commission. The Crossroads Community Youth Home expects to complete construction of a new facility in FY 2009, and Gloucester's portion of these expected costs is \$116,485.

The Federal Emergency Management Agency has awarded several grants totaling over \$4,200,000 to Gloucester County to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. The Mitigation Grant Programs seeks to protect and reduce the damages associated with natural disasters by returning acquired properties to green space and raising homes to a desired flood protection elevation. No county match is needed for this grant program.

This budget includes a local contribution to the Gloucester County Public Schools for \$800,000, which in addition to State funding of \$181,983, is to be used for miscellaneous school capital needs. The Capital Fund Balance Designated for Future Capital Projects will provide \$500,000 of the local contribution.

The County began accumulating cash in 2005 for a Capital Fund Balance Designated for Future Capital Projects. It is recommended that the remaining uncommitted balance of approximately \$1,425,129 be held to address any uncertainties that may arise with the emergency services communication system project or a possible jail expansion/renovation project.



## FY 2009 Capital Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>LOCAL REVENUE</b>							
INTEREST-LGIP	4,000	5,826	4,000	4,000	0	(4,000)	(100.0%)
Subtotal for Category	4,000	5,826	4,000	4,000	0	(4,000)	(100.0%)
<b>MISCELLANEOUS</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	0	4,096	0	0	0	0	0.0%
OTHER INCOME	100,000	7,768	100,000	100,000	40,000	(60,000)	(60.0%)
CASH PROFFERS	0	19,000	0	0	0	0	0.0%
Subtotal for Category	100,000	30,865	100,000	100,000	40,000	(60,000)	(60.0%)
<b>STATE</b>							
REGISTRAR	0	0	0	0	0	0	0.0%
STATE GRANT	1,001,983	483,772	867,421	867,421	341,983	(525,438)	(60.6%)
Subtotal for Category	1,001,983	483,772	867,421	867,421	341,983	(525,438)	(60.6%)
<b>FEDERAL</b>							
FEDERAL GRANTS	1,500,000	413,260	1,680,000	1,680,000	600,000	(1,080,000)	(64.3%)
MAIN STREET GRANT	296,000	172,291	351,034	351,034	275,200	(75,834)	(21.6%)
HIGHWAY FUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	1,796,000	585,551	2,031,034	2,031,034	875,200	(1,155,834)	(56.9%)
<b>NON REVENUE</b>							
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
PSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
SNAP INTEREST	0	0	0	0	0	0	0.0%
CAPITAL LEASE	10,854,520	0	24,007,484	24,007,484	11,245,000	(12,762,484)	(53.2%)
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
VRA-WATER SYSTEM	0	0	0	0	0	0	0.0%
VRA-WATER SYSTEM PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
TRANSFERS IN	1,694,017	5,984,376	1,446,817	1,876,741	1,090,285	(786,456)	(41.9%)
FUND BALANCE-DESIGNATED	1,103,240	0	4,149,221	4,149,221	3,200,000	(949,221)	(22.9%)
Subtotal for Category	13,651,777	5,984,376	29,603,522	30,033,446	15,535,285	(14,498,161)	(48.3%)
<b>Total for Fund</b>	<b>16,553,760</b>	<b>7,090,390</b>	<b>32,605,977</b>	<b>33,035,901</b>	<b>16,792,468</b>	<b>(16,243,433)</b>	<b>(49.2%)</b>



## FY 2009 Capital Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>COUNTY ASSETS</b>							
MAIN ST PROJECT	370,000	197,729	438,793	438,793	344,000	(94,793)	(21.6%)
REPAIR BLDGS	110,000	126,910	134,500	180,653	125,000	(55,653)	(30.8%)
COMMUNICATIONS	0	22,242	13,286,981	13,286,981	13,945,000	658,019	5.0%
OLDER ADULT FACILITY	111,000	0	115,000	115,000	0	(115,000)	(100.0%)
JENKINS NECK GRANT	0	150,655	180,000	180,000	0	(180,000)	(100.0%)
BURN BUILDING	420,000	283,116	285,438	285,438	0	(285,438)	(100.0%)
COUNTY OFFICE SPACE	996,240	438,688	996,240	996,240	0	(996,240)	(100.0%)
JUVENILE DETENTION BLDG	0	0	0	0	116,485	116,485	100.0%
TOURISM PROJECTS	0	13,786	0	122,921	0	(122,921)	(100.0%)
JAIL HOUSING EXPANSION	10,854,520	538,863	12,762,484	12,762,484	0	(12,762,484)	(100.0%)
FEMA PHASE 1 GRANT	2,000,000	117,402	2,000,000	800,000	200,000	(600,000)	(75.0%)
FEMA PHASE 2 GRANT	0	244,377	0	1,000,000	500,000	(500,000)	(50.0%)
FEMA GASTON GRANT	0	0	0	200,000	100,000	(100,000)	(50.0%)
Subtotal for Organization	14,861,760	2,133,767	30,199,436	30,368,510	15,330,485	(15,038,025)	(49.5%)
<b>COUNTY EQUIPMENT</b>							
COMPUTER SYSTEM	100,000	121,226	243,658	270,058	250,000	(20,058)	(7.4%)
OFFICE EQUIPMENT	60,000	60,109	56,800	56,800	30,000	(26,800)	(47.2%)
SHERIFF VEHICLES	310,000	279,771	345,900	376,128	150,000	(226,128)	(60.1%)
COUNTY VEHICLES	114,000	101,700	78,200	78,200	50,000	(28,200)	(36.1%)
Subtotal for Organization	584,000	562,806	724,558	781,186	480,000	(301,186)	(38.6%)
<b>SCHOOL CAPITAL</b>							
SCH CAPITAL PROJECTS	1,108,000	0	1,681,983	1,886,205	981,983	(904,222)	(47.9%)
Subtotal for Organization	1,108,000	0	1,681,983	1,886,205	981,983	(904,222)	(47.9%)
Total for Fund	16,553,760	2,696,574	32,605,977	33,035,901	16,792,468	(16,243,433)	(49.2%)



### School Construction Fund

The School Division asked the Board of Supervisors at their August 1, 2006 meeting to adopt a resolution authorizing Gloucester County, through the school system, to submit an application to the Literary Fund, as well as the Virginia Public School Authority for funding improvements to Abingdon Elementary School. These improvements would meet educational demands for years to come by expanding capacity at the elementary level, enhancing the learning environment of students, improving bus access and parking, replacing the aging and deteriorating HVAC system, roof system, and electrical system, as well as enhancing the safety of our children.

The expected completion date for this project is August 2008.



## FY 2009 School Construction Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>SCH CONST</b>							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
<b>LOC</b>							
INTEREST-LGIP	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
<b>SCH CONST</b>							
LOCAL BOND PROCEEDS	1,500,000	0	0	0	0	0	0.0%
LITERARY LOAN PROCEEDS	0	0	7,500,000	7,500,000	3,460,000	(4,040,000)	(53.9%)
PSA BOND PROCEEDS	0	6,667,022	6,286,632	6,286,632	0	(6,286,632)	(100.0%)
SNAP PROCEEDS	0	0	0	0	0	0	0.0%
SNAP INTEREST	0	222,656	375,000	375,000	15,000	(360,000)	(96.0%)
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	0	0	0	0	0	0	0.0%
Subtotal for Category	1,500,000	6,889,678	14,161,632	14,161,632	3,475,000	(10,686,632)	(75.5%)
Total for Fund	1,500,000	6,889,678	14,161,632	14,161,632	3,475,000	(10,686,632)	(75.5%)



## FY 2009 School Construction Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>SCH CONST</b>							
CONSTRUCTION COSTS	1,500,000	757,681	14,161,632	14,161,632	3,475,000	(10,686,632)	(75.5%)
TEMP FINANCING PAYMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	1,500,000	757,681	14,161,632	14,161,632	3,475,000	(10,686,632)	(75.5%)
Total for Fund	1,500,000	757,681	14,161,632	14,161,632	3,475,000	(10,686,632)	(75.5%)



## Debt Section



Debt Fund Budget

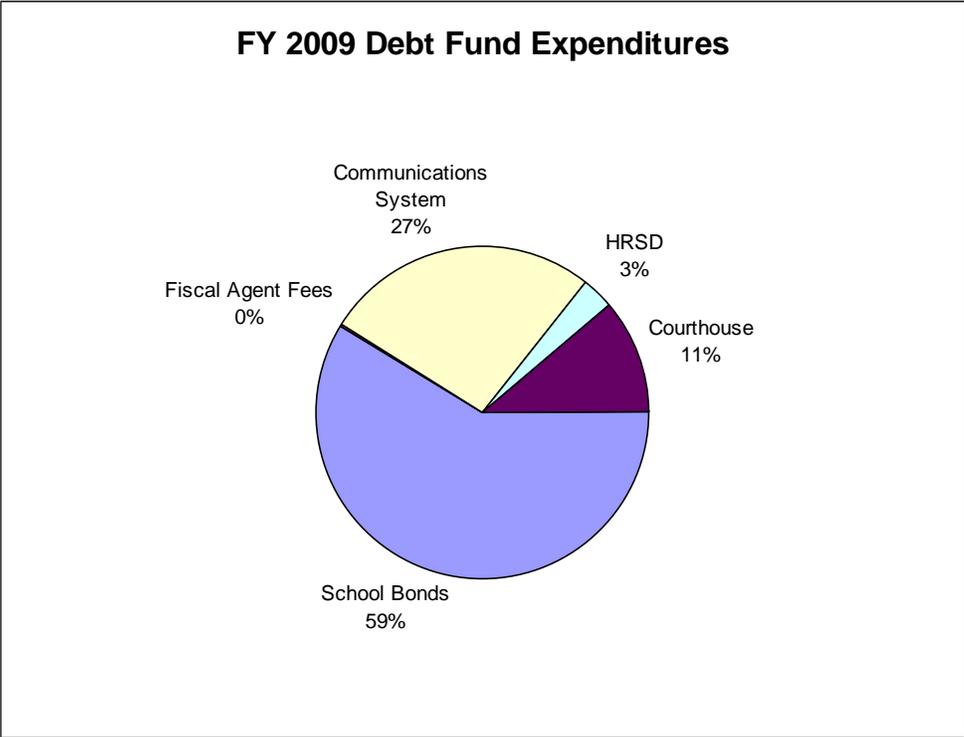
The budget for debt service expenditures is \$5,390,138, which is an increase of \$1,724,430 from last year.

The County has committed itself to two major capital projects: the emergency services communication system project and the expansion/renovation of Abingdon Elementary School.

A Communications System Implementation Committee was appointed on July 5, 2005 by the Board of Supervisors to analyze alternatives presented in the Radio Communications System Needs Analysis, which was prepared by outside consultants at the direction of the Board. After months of thorough and careful consideration, the Committee recommended that the Board of Supervisors buy-in to the existing York-James City Regional Communications System. This project will be funded in part with lease purchase proceeds of \$11,245,000 with the first payment of \$1,452,058 coming due July 1, 2008.

The School Division asked the Board of Supervisors at their August 1, 2006 meeting to adopt a resolution authorizing Gloucester County, through the school system, to submit an application to the Literary Fund, as well as the Virginia Public School Authority for funding improvements to Abingdon Elementary School. These improvements would meet educational demands for years to come by expanding capacity at the elementary level, enhancing the learning environment of students, improving bus access and parking, replacing the aging and deteriorating HVAC system, roof system, and electrical system, as well as enhancing the safety of our children. The second borrowing of \$6,364,713 for this project occurred on November 8, 2007 with the first payments of \$632,250 coming due in this budget.

Details of the balances due at June 30, 2008, on VPSA, literary loans and general County debt are included in the appendix.





## FY 2009 Debt Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>LOCAL</b>							
INTEREST-BANK DEPOSIT	0	2,876	0	0	0	0	0.0%
Subtotal for Category	0	2,876	0	0	0	0	0.0%
<b>NON</b>							
PSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	3,280,647	3,078,313	3,665,708	3,665,708	5,390,138	1,724,430	47.0%
Subtotal for Category	3,280,647	3,078,313	3,665,708	3,665,708	5,390,138	1,724,430	47.0%
Total for Fund	3,280,647	3,081,189	3,665,708	3,665,708	5,390,138	1,724,430	47.0%



## FY 2009 Debt Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>DEBT</b>							
REDEMPTION PSA BONDS	1,050,000	1,050,000	1,205,000	1,205,000	1,334,735	129,735	10.8%
REDEMPTION LITERARY LOANS	640,000	640,000	640,000	640,000	540,000	(100,000)	(15.6%)
INTEREST PSA LOANS	602,497	602,496	899,253	899,253	1,154,899	255,646	28.4%
INTEREST LITERARY LOANS	171,350	171,350	150,900	150,900	130,450	(20,450)	(13.6%)
FISCAL AGENT FEES	7,500	10,000	9,500	9,500	12,000	2,500	26.3%
COURTHOUSE	624,300	623,200	601,055	601,055	605,996	4,941	0.8%
COMMUNICATIONS SYSTEM	0	0	0	0	1,452,058	1,452,058	100.0%
HRSD INT PARTICIPATION	185,000	156,354	160,000	160,000	160,000	0	0.0%
Subtotal for Organization	3,280,647	3,253,400	3,665,708	3,665,708	5,390,138	1,724,430	47.0%
Total for Fund	3,280,647	3,253,400	3,665,708	3,665,708	5,390,138	1,724,430	47.0%



## Sanitary Districts



### Sanitary Districts

The two sanitary districts, Gloucester Sanitary District #1 and the Gloucester Point Sanitary District, exist now in order to pay off their debt service and to provide street light service.

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

## FY 2009 Gloucester Sanitary #1 Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>PROP TAX</b>							
CURRENT REAL ESTATE	14,088	14,985	13,600	13,600	14,700	1,100	8.1%
DELINQUENT REAL ESTATE	650	108	650	650	240	(410)	(63.1%)
PUBLIC SERVICE CORP	2,300	1,299	1,120	1,120	1,000	(120)	(10.7%)
PENALTIES	70	61	60	60	60	0	0.0%
INTEREST	40	10	20	20	20	0	0.0%
Subtotal for Category	17,148	16,464	15,450	15,450	16,020	570	3.7%
<b>USE</b>							
INTEREST-BANK DEPOSIT	100	52	50	50	0	(50)	(100.0%)
INTEREST-LGIP	200	1,146	1,000	1,000	800	(200)	(20.0%)
RENTAL INCOME	41,568	7,170	41,568	41,568	41,568	0	0.0%
Subtotal for Category	41,868	8,367	42,618	42,618	42,368	(250)	(0.6%)
<b>NON REVENUE</b>							
FUND BALANCE TRANSFER	1,612	0	2,000	2,000	3,180	1,180	59.0%
Subtotal for Category	1,612	0	2,000	2,000	3,180	1,180	59.0%
Total for Fund	60,628	24,831	60,068	60,068	61,568	1,500	2.5%

## FY 2009 Gloucester Sanitary #1 Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>GSD #1</b>							
SALARIES-OTHER	540	37	400	400	400	0	0.0%
ELECTRICAL SERVICES	16,500	15,155	15,500	15,500	17,000	1,500	9.7%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	2,020	(164)	2,600	2,600	2,600	0	0.0%
REDEMPTION OF PRINCIPAL	41,568	7,170	41,568	41,568	41,568	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
Subtotal for Organization	60,628	22,198	60,068	60,068	61,568	1,500	2.5%
Total for Fund	60,628	22,198	60,068	60,068	61,568	1,500	2.5%

## FY 2009 Gloucester Point Sanitary Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>PROP TAX</b>							
CURRENT REAL ESTATE	19,831	19,239	18,600	18,600	18,700	100	0.5%
DELINQUENT REAL ESTATE	600	396	550	550	500	(50)	(9.1%)
PUBLIC SERVICE CORP	200	178	150	150	120	(30)	(20.0%)
PENALTIES	80	127	100	100	100	0	0.0%
INTEREST	50	38	40	40	20	(20)	(50.0%)
Subtotal for Category	20,761	19,977	19,440	19,440	19,440	0	0.0%
<b>USE</b>							
INTEREST-BANK DEPOSIT	150	144	100	100	100	0	0.0%
INTEREST-LGIP	150	2,770	2,000	2,000	2,000	0	0.0%
Subtotal for Category	300	2,914	2,100	2,100	2,100	0	0.0%
<b>NON REVENUE</b>							
FUND BALANCE TRANSFER	1,169	0	0	0	0	0	0.0%
Subtotal for Category	1,169	0	0	0	0	0	0.0%
Total for Fund	22,230	22,892	21,540	21,540	21,540	0	0.0%

## FY 2009 Gloucester Point Sanitary Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>GLOU POINT SAN DIST</b>							
SALARIES-OTHER	540	37	540	540	540	0	0.0%
ELECTRICAL SERVICES	16,000	15,567	17,000	17,000	17,000	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	5,000	0	4,000	4,000	4,000	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
FUND BALANCE	690	0	0	0	0	0	0.0%
Subtotal for Organization	22,230	15,604	21,540	21,540	21,540	0	0.0%
Total for Fund	22,230	15,604	21,540	21,540	21,540	0	0.0%



## Utility Fund Section



Utilities Budget

The Department of Public Utilities is committed to meeting the present and future water needs of Gloucester County by providing quality public utility service at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. At the end of June 30, 2007, the department provided water service to approximately 4,276 accounts and sewer service to approximately 950 accounts.

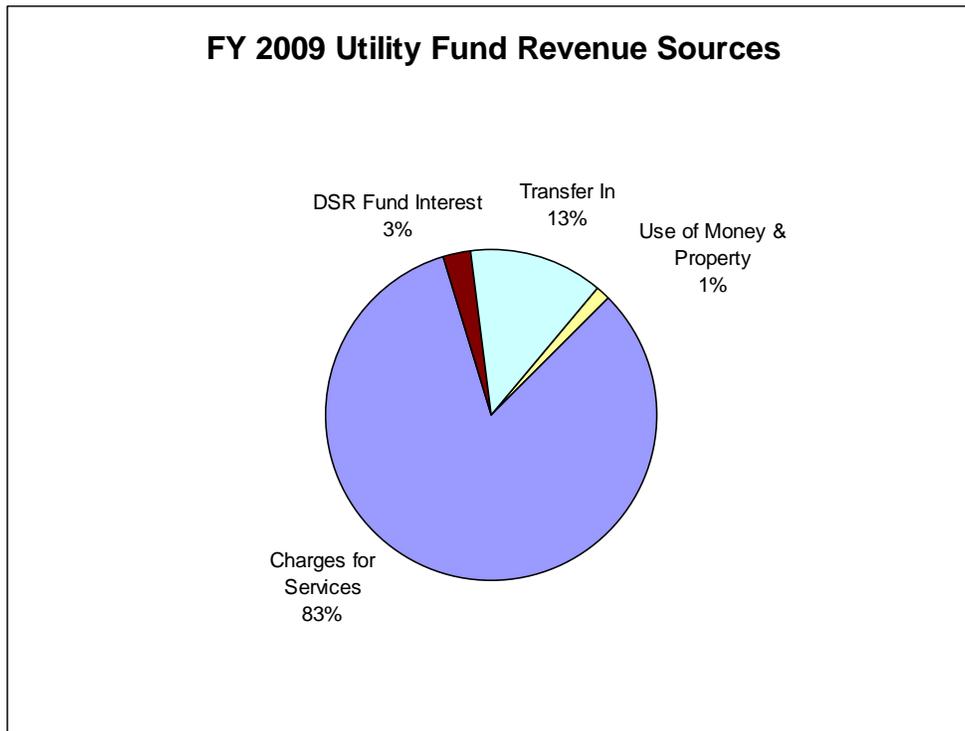
The budget for the Utility Fund is \$5,162,085 which represents a modest increase of 2.9% or \$144,338 over the current adopted budget. As an enterprise fund, revenues from services provided to its customers primarily fund the Department of Public Utilities. Included in this budget is a \$680,000 transfer from the General Fund, which is a decrease of \$120,000 from FY 2008.

The county's current water and sewer service rates are shown below. The rates shown became effective July 1, 2004, and no rate increases for these items are anticipated in this budget:

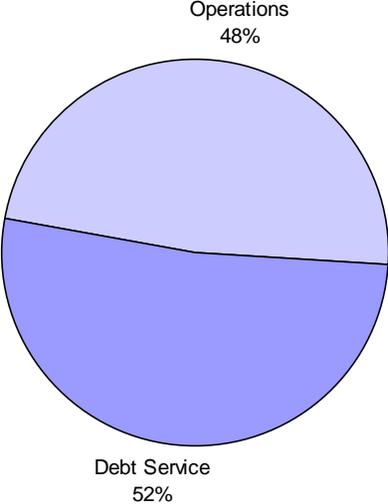
	Minimum Monthly Charge (2,000 Gallons)	Charge per 1,000 Gallons for 3,000 to 8,000 Gallons	Charge per 1,000 Gallons for over 8,000 Gallons
Water	\$13.36	\$6.63	\$6.88

This budget does contain an increase in the water and sewer application fees for new connections. The application fee would increase by \$500 for new residential water connections and by \$500 for new residential sewer connections. The same fee increase would be charged for new commercial connections.

Included in this budget are two new full-time Water Treatment Plant trainees and one new full-time Assistant Utility Director. The Assistant Utility Director will help with increased development, new water and wastewater regulations, the DEQ consent order in effect, and other related duties. The Water Treatment Plant Trainees will help as we expand plant operating hours to include nights and weekends.



**FY 2009 Utility Fund Expenditures**



## FY 2009 Utility Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>USE OF MONEY AND PROPERTY</b>							
INTEREST-BANK DEPOSIT	100	4,587	100	100	2,000	1,900	1900.0%
INTEREST-LGIP	35,000	64,348	55,000	55,000	55,000	0	0.0%
INTEREST-LGIP (SEWER)	7,500	16,087	15,000	15,000	15,000	0	0.0%
Subtotal for Category	42,600	85,021	70,100	70,100	72,000	1,900	2.7%
<b>CHARGES FOR SERVICES</b>							
WATER SERVICE	2,356,212	2,367,881	2,387,047	2,387,047	2,586,348	199,301	8.3%
SEWER SERVICE	366,142	384,814	388,400	388,400	408,287	19,887	5.1%
MISC WATER	25,000	16,805	25,000	25,000	20,000	(5,000)	(20.0%)
MISC SEWER	3,000	12,959	3,000	3,000	8,000	5,000	166.7%
RENEWAL-WATER	13,500	10,538	12,000	12,000	12,000	0	0.0%
RENEWAL-SEWER	1,000	313	750	750	300	(450)	(60.0%)
CONNECT-WATER	275,000	383,600	381,000	381,000	460,000	79,000	20.7%
CONNECT-SEWER	220,000	321,600	330,000	330,000	440,000	110,000	33.3%
DEVELOPMENT-WATER	47,500	73,200	66,000	66,000	69,000	3,000	4.5%
DEVELOPMENT-SEWER	90,000	146,400	147,000	147,000	200,000	53,000	36.1%
COLLECTION-WATER	0	604	500	500	500	0	0.0%
COLLECTION-SEWER	0	0	0	0	0	0	0.0%
AFTER HOURS WORK	350	325	350	350	350	0	0.0%
CONVERSION BALANCES	0	30	0	0	0	0	0.0%
INSPECTION FEES	25,000	0	15,000	15,000	15,000	0	0.0%
LATE FEES	50,000	42,078	46,000	46,000	45,000	(1,000)	(2.2%)
Subtotal for Category	3,472,704	3,761,147	3,802,047	3,802,047	4,264,785	462,738	12.2%
<b>MISCELLANEOUS</b>							
DONATIONS	0	0	0	0	0	0	0.0%
OTHER INCOME	0	3,037,121	0	0	0	0	0.0%
TRANSFER-WATER	6,500	6,015	6,000	6,000	5,500	(500)	(8.3%)
TRANSFER-SEWER	1,000	1,190	1,000	1,000	1,200	200	20.0%
RETURNED CHECK FEES	1,800	1,625	1,600	1,600	1,600	0	0.0%
Subtotal for Category	9,300	3,045,951	8,600	8,600	8,300	(300)	(3.5%)
<b>FEDERAL</b>							
FEDERAL GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
<b>NON REVENUE</b>							
DSR FUND INTEREST	87,000	158,242	87,000	87,000	137,000	50,000	57.5%
VRA-WATER SYSTEM PROCEEDS	0	2,136	250,000	250,000	0	(250,000)	(100.0%)
TRANSFERS IN	900,000	900,000	800,000	800,000	680,000	(120,000)	(15.0%)
FUND BALANCE TRANSFER	0	0	0	270,000	0	(270,000)	(100.0%)
TRANSFERS IN	0	0	0	0	0	0	0.0%
Subtotal for Category	987,000	1,060,378	1,137,000	1,407,000	817,000	(590,000)	(41.9%)
Total for Fund	4,511,604	7,952,498	5,017,747	5,287,747	5,162,085	(125,662)	(2.4%)



## FY 2009 Utility Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>OPERATING EXPENSES</b>							
SALARIES	705,081	693,989	779,502	779,502	907,331	127,829	16.4%
PART TIME WAGES	31,607	40,371	48,121	48,121	58,030	9,909	20.6%
SALARIES-OVERTIME	30,000	50,569	36,000	36,000	42,000	6,000	16.7%
ONCALL	6,000	6,423	6,000	6,000	6,000	0	0.0%
FICA	59,111	56,060	66,526	66,526	77,520	10,994	16.5%
VRS	93,212	91,625	105,233	105,233	121,855	16,622	15.8%
HMP	96,838	73,885	96,840	96,840	110,835	13,995	14.5%
GROUP LIFE	8,602	7,665	7,795	7,795	8,075	280	3.6%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	19,951	18,124	25,723	25,723	34,267	8,544	33.2%
COMPENSATED ABSENCE EXP	0	0	0	0	0	0	0.0%
TRUSTEE FEES	10,000	9,350	10,000	10,000	10,000	0	0.0%
VRA FEE	22,184	21,502	21,636	21,636	21,125	(511)	(2.4%)
PROFESSIONAL SERVICES	9,000	19,733	12,000	212,000	37,700	(174,300)	(82.2%)
LAB SERVICES	15,650	21,926	15,650	15,650	25,500	9,850	62.9%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	8,000	3,389	8,000	8,000	7,000	(1,000)	(12.5%)
MAINT SVC CONTRACT	21,525	25,071	34,175	34,175	105,550	71,375	208.9%
ADVERTISING	500	1,158	500	500	500	0	0.0%
ELECTRICAL SERVICES	135,680	146,076	158,350	158,350	162,000	3,650	2.3%
POSTAGE	22,000	20,432	23,750	23,750	23,750	0	0.0%
TELEPHONE	9,000	10,988	12,660	12,660	14,150	1,490	11.8%
PROPERTY INSURANCE	30,000	24,015	30,000	30,000	28,000	(2,000)	(6.7%)
TRAINING	5,000	3,306	5,000	5,000	5,000	0	0.0%
DUES & MEMBERSHIP	2,100	2,210	2,195	2,195	3,100	905	41.2%
DEPRECIATION EXPENSE	0	815,623	0	0	0	0	0.0%
DEPRECIATION EXP-GRANT	0	0	0	0	0	0	0.0%
AMORTIZATION	0	52,247	0	0	0	0	0.0%
AMORT-MUNICIPAL	0	0	0	0	0	0	0.0%
AMORT-INDIVIDUAL	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	10,150	8,106	10,200	10,200	10,200	0	0.0%
CHEMICAL SUPPLIES	82,500	98,694	110,000	110,000	121,000	11,000	10.0%
WATER SUPPLIES	70,000	68,893	70,000	70,000	75,000	5,000	7.1%
WASTEWATER SUPPLIES	12,000	39,758	25,000	95,000	25,000	(70,000)	(73.7%)
TOOLS	7,500	6,543	7,500	7,500	7,500	0	0.0%
AUTOMOTIVE SUPPLIES	56,000	64,445	65,500	65,500	73,500	8,000	12.2%
UNIFORMS	7,000	7,750	8,000	8,000	8,300	300	3.8%
INVENTORY SUPPLIES	13,250	10,784	14,750	14,750	21,000	6,250	42.4%
OTHER MISC EXPENSES	6,325	8,008	8,800	8,800	8,800	0	0.0%
PMTS TO GSD#1	41,568	7,170	41,568	41,568	41,568	0	0.0%
PMTS TO VDH	7,800	8,430	8,300	8,300	9,100	800	9.6%
CAPITAL OUTLAY NEW	0	0	250,000	250,000	0	(250,000)	(100.0%)
FURNITURE/FIXTURES-NEW	4,000	3,916	5,000	5,000	4,000	(1,000)	(20.0%)
OTH EQUIPMENT	30,000	0	10,400	10,400	9,000	(1,400)	(13.5%)

## FY 2009 Utility Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
FUND BALANCE	137,500	0	213,000	213,000	269,000	56,000	26.3%
Subtotal for Organization	1,826,634	2,548,232	2,353,674	2,623,674	2,492,256	(131,418)	(5.0%)

### DEBT SERVICE

REDEMPTION OF PRINCIPAL	2,684,970	1,377,675	2,664,073	2,664,073	2,669,829	5,756	0.2%
AMORT BOND ISSUE COSTS	0	0	0	0	0	0	0.0%
Subtotal for Organization	2,684,970	1,377,675	2,664,073	2,664,073	2,669,829	5,756	0.2%
Total for Fund	4,511,604	3,925,907	5,017,747	5,287,747	5,162,085	(125,662)	(2.4%)

## Mosquito Fund Section



### Mosquito Control Budget

The county operates a limited mosquito control program during the warm months. This program consists of spraying from trucks in the areas that pay for these services. The budget that is enclosed would maintain the program. The residents of these specific areas pay an additional one cent on their real estate tax bills, to cover the costs of this service.

The total expenditures for this budget will be \$95,225. Part-time staff will work from March 1 until the end of October.



## FY 2009 Mosquito Fund Revenue Budget

Account Title	FY 07 Final Budget	FY 07 Actual Revenues	FY 08 Original Budget	FY 08 Expected Budget	FY 09 Adopted Budget	Dollar Change	% Change
<b>PROP TAX</b>							
CURRENT REAL ESTATE	86,536	86,389	88,052	88,052	86,388	(1,664)	(1.9%)
DELINQUENT REAL ESTATE	7,404	2,254	5,190	5,190	2,254	(2,936)	(56.6%)
PUBLIC SERVICE CORP	236	126	46	46	126	80	173.9%
PENALTIES	788	525	603	603	525	(78)	(12.9%)
INTEREST	582	408	402	402	407	5	1.2%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	4,293	0	437	437	5,525	5,088	1164.3%
Subtotal for Category	99,839	89,702	94,730	94,730	95,225	495	0.5%
Total for Fund	99,839	89,702	94,730	94,730	95,225	495	0.5%



## FY 2009 Mosquito Fund Expenditure Budget

Account Title	FY 07 Final Budget	FY 07 Actual Expenditures	FY 08 Original Budget	FY 08 Expected Appropriations	FY 09 Adopted Budget	Dollar Change	% Change
<b>MSQ</b>							
PART TIME WAGES	15,000	11,686	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	500	111	0	0	0	0	0.0%
ONCALL	600	588	770	770	750	(20)	(2.6%)
FICA	1,493	942	1,100	1,100	1,100	0	0.0%
WORKERS COMPENSATION	767	697	1,330	1,330	1,300	(30)	(2.3%)
SUPPORT LABOR	3,640	4,013	5,000	5,000	3,500	(1,500)	(30.0%)
OTHER CONTRACTED SVCS	5,639	8,509	4,200	4,200	5,000	800	19.0%
REPAIR & MAINTAIN	500	145	500	500	500	0	0.0%
TRAINING	400	539	500	500	500	0	0.0%
CHEMICAL SUPPLIES	68,500	68,405	62,735	62,735	64,100	1,365	2.2%
VEHICLE FUELS	1,925	1,038	2,020	2,020	1,900	(120)	(5.9%)
OTHER OPERATING SUPPLIES	75	59	75	75	75	0	0.0%
MOTOR VEHICLES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	800	888	1,500	1,500	1,500	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	99,839	97,620	94,730	94,730	95,225	495	0.5%
Total for Fund	99,839	97,620	94,730	94,730	95,225	495	0.5%

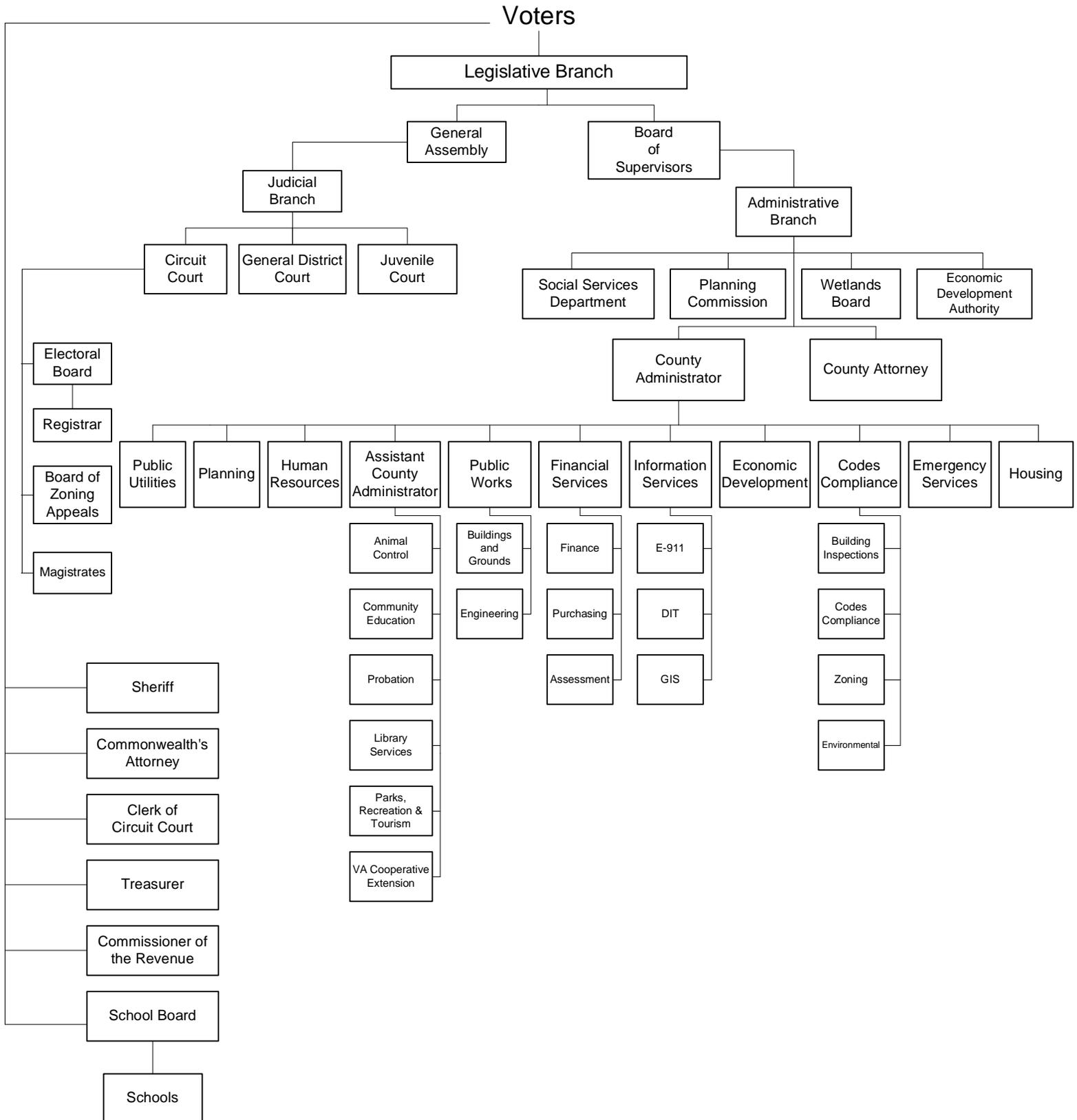


## Appendix





# Gloucester County Organizational Chart





# ADOPTED FY 2009 BUDGET

## Personnel Notes

In lieu of the usual pay scale adjustment and pay for performance increase for eligible employees, the personnel component of the FY09 Adopted Budget contains only a 2.7% pay scale adjustment effective July 1, 2008.

### Staffing Notes

(cost figures include salary and applicable fringes)

#### Engineer:

Add fulltime Public Works Engineer, cost \$65,034

#### Buildings & Grounds:

Add 2 part-time 20 hr/wk Custodians, cost \$19,642

#### Utilities:

Add 2 fulltime Water Treatment Plant Trainees, cost \$69,234

Add fulltime Assistant Director of Utilities, cost \$75,766

(paid out of the Utilities Fund)

### Benefits

#### Virginia Retirement System (VRS)

The VRS Board of Trustees has certified the County's retirement contribution rate for FY 2009 and FY 2010 as 13.17%, a reduction of .29% from the FY 2008 rate.

#### Group Life Insurance

The VRS Board of Trustees has certified the County's Group Life Insurance rate for FY 2009 and FY 2010 as .89%, a reduction of .11% from the FY 2008 rate.

#### Health Insurance Premiums

Health insurance premiums are estimated to increase 4% next fiscal year. The increased cost to the County will be about \$43,174 in the General Fund and \$3,994 in the Utilities Fund. The County and participating employees each pay a portion of the premium so participating employees will experience the same increase as the County.



GLOUCESTER COUNTY  
 FY 2009  
 SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	<b>Grade 1</b>	\$15,822	\$23,733	\$7.61	\$11.41
-	-				
	<b>Grade 2</b>	\$16,771	\$25,157	\$8.06	\$12.09
N	Community School Supv				
N	Data Entry Operator				
N	Park Aide				
N	Recreation Aide				
	<b>Grade 3</b>	\$17,777	\$26,666	\$8.55	\$12.82
N	Custodian				
N	Substitute Office Worker				
	<b>Grade 4</b>	\$18,844	\$28,266	\$9.06	\$13.59
N	Groundskeeper - B & G				
N	Groundskeeper - Parks				
	<b>Grade 5</b>	\$19,974	\$29,961	\$9.60	\$14.40
N	Assistant Registrar				
N	Custodian II				
N	Library Clerk				
N	Office Assistant				
	<b>Grade 6</b>	\$21,174	\$31,761	\$10.18	\$15.27
N	Cook				
N	Deputy I - Circuit Court				
N	Deputy Treasurer I				
N	Revenue Technician				
	<b>Grade 7</b>	\$22,444	\$33,666	\$10.79	\$16.19
N	4H Youth Technician				
N	Maintenance Assistant				
N	Utility Worker I				
N	WTP Trainee				
	<b>Grade 8</b>	\$23,790	\$35,685	\$11.44	\$17.16
N	Library Specialist				
N	Mechanical Technician I				
N	Park Ranger				
N	Permit Technician				
N	Revenue Specialist				
N	Shift Foreman, Custodian				
N	Utility Worker II				
	<b>Grade 9</b>	\$25,217	\$37,826	\$12.12	\$18.19
N	Administrative Assistant I				

GLOUCESTER COUNTY  
 FY 2009  
 SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
N	Class IV WTP Operator				
N	Customer Service Representative				
N	Grounds Technician				
N	Deputy II -Circuit Court				
N	Park Maintenance Technician				
N	Real Estate Technician II				
	<b>Grade 10</b>	\$26,731	\$40,097	\$12.85	\$19.28
N	Accounting Technician				
N	Administrative Assistant II				
N	Clean Community Coordinator				
N	Deputy Animal Control Officer				
N	Deputy Treasurer II -Accounting Technician				
N	Deputy Treasurer II -Fiscal Technician				
N	Housing Eligibility Technician				
N	Legal Secretary				
N	Maintenance Specialist				
N	Permit Technician II				
N	Senior Revenue Specialist				
N	Utility Worker III				
	<b>Grade 11</b>	\$28,335	\$42,503	\$13.62	\$20.43
N	Accounting Technician II				
N	Administrative Assistant III				
N	Administrative Assistant III - Emergency Svc				
N	Class III WTP Operator				
N	Correctional Health Assistant				
N	Deputy III -Circuit Court				
N	Deputy Registrar				
N	Deputy Treasurer III -Income Tax				
N	Emergency Services Planner/Trainer				
N	Human Resource Assistant				
N	Library Coordinator				
N	Mechanical Technician II				
	<b>Grade 12</b>	\$30,035	\$45,053	\$14.44	\$21.66
N	Accounting Coordinator				
N	Admin/Business Tax/Technology Admin				
N	Administrative Coordinator				
N	Buyer				
N	Customer Service Specialist				
	<b>Grade 12 continued</b>	\$30,035	\$45,053	\$14.44	\$21.66
N	Deputy IV -Circuit Court				
N	Dispatcher				
N	Equipment Mechanic				

GLOUCESTER COUNTY  
 FY 2009  
 SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
N	GIS Technician				
N	Inspector I				
N	Mechanical Technician III				
N	Payroll/Benefits Coordinator				
N	Pump Station Mechanic				
N	Real Estate Technician III				
N	Utility Foreman				
N	WTP Mechanic				
N	Zoning Supervisor				
	<b>Grade 13</b>	\$31,837	\$47,756	\$15.31	\$22.96
N	Class II WTP Operator				
N	Collections Coordinator				
N	Customer Service Supervisor				
N	Deputy Clerk				
N	IT Support Technician				
N	Legal Assistant				
N	Public Works Coordinator				
N	Real Estate Appraiser I				
N	Senior AC Officer				
N	Utility Inspector				
	<b>Grade 14</b>	\$33,747	\$50,621	\$16.22	\$24.34
N	Athletics Supervisor				
N	Cable Communications Specialist				
N	Codes Compliance Officer				
N	Community Education Coordinator				
N	Deputy Recruit - Law Enforcement				
N	Deputy Sheriff - Corrections/Civil Process				
N	Deputy V -Commissioner of Revenue				
N	Inspector II				
N	Maintenance Supervisor				
N	Museum Director				
N	Park Supervisor				
E	Planner I				
N	Probation Officer				
N	Pretrial Officer				
N	Recreation Supervisor				
N	Senior Mechanical Technician				
	<b>Grade 14 Continued</b>	\$33,747	\$50,621	\$16.22	\$24.34
N	Special Events Supervisor				
N	Tourism Coordinator				
N	Victim-Witness Coordinator				
	<b>Grade 15</b>	\$35,772	\$53,658	\$17.20	\$25.80

GLOUCESTER COUNTY  
 FY 2009  
 SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
N	Chief Animal Control Officer				
N	Class I WTP Operator				
N	Deputy I - Law Enforcement				
N	Instrumentation Specialist				
N	Librarian				
N	Real Estate Appraiser II				
N	Support & Network Supervisor				
<b>Grade 16</b>		\$37,919	\$56,879	\$18.23	\$27.35
N	Combination Inspector				
N	Deputy II - Law Enforcement				
E	Human Resource Analyst				
N	Investigator				
N	Lead WTP Operator				
E	Planner II				
N	Sergeant - Corrections/Civil Process				
<b>Grade 17</b>		\$40,193	\$60,290	\$19.32	\$28.99
E	Chief Deputy - Circuit Court				
N	Combination Insp/Plans Examiner				
E	Communications Supervisor				
N	Database Administrator				
N	Investigator II				
E	Senior Buyer				
N	Senior Deputy - Law Enforcement				
N	Senior Real Estate Appraiser				
<b>Grade 18</b>		\$42,605	\$63,908	\$20.48	\$30.72
N	Master Deputy - Law Enforcement				
E	Physician's Assistant				
E	Planner III				
E	Probation & Pretrial Director				
E	Project Director				

GLOUCESTER COUNTY  
FY 2009  
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
<b>Grade 19</b>		\$45,161	\$67,742	\$21.71	\$32.57
E	Asst Comm. Attorney I				
N	Lieutenant - Corrections/Civil Process				
N	Senior Investigator				
N	Sergeant -Law Enforcement				
<b>Grade 20</b>		\$47,872	\$71,808	\$23.02	\$34.52
E	Accounting Manager				
E	Applications & Web Developer/Analyst				
E	Applications Developer/Analyst				
E	Chief Deputy Treasurer				
E	Environmental Programs Administrator				
E	GIS Analyst/Supervisor				
E	Park Superintendent				
E	Plant Manager				
E	Public Works Engineer				
E	Systems & Network Admin - Sheriff				
E	Utility Supervisor				
<b>Grade 21</b>		\$50,744	\$76,116	\$24.40	\$36.59
E	Building Official				
E	Director of Housing				
E	Lieutenant - Administration				
N	Lieutenant - Law Enforcement				
E	Network Administrator				
<b>Grade 22</b>		\$53,788	\$80,682	\$25.86	\$38.79
E	Asst. Comm. Attorney II				
E	Captain				
E	Director of Buildings & Grounds				
E	Director of Library Services				
E	Director of Purchasing				
E	Emergency Management Coordinator				
<b>Grade 23</b>		\$57,016	\$85,524	\$27.41	\$41.12
E	Assessor				
E	Assistant Director of Utilities				
E	Major				
<b>Grade 24</b>		\$60,436	\$90,654	\$29.06	\$43.58
E	Assistant County Attorney				
E	Asst. Comm. Attorney IV				

GLOUCESTER COUNTY  
 FY 2009  
 SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
<b>Grade 25</b>		\$64,062	\$96,093	\$30.80	\$46.20
E	Chief Deputy-Sheriff				
E	Director of Community Education				
E	Director of Economic Development				
E	Director of Human Resources				
E	Director of Parks, Recreation and Toursim				
E	Director of Planning				
<b>Grade 26</b>		\$67,905	\$101,858	\$32.65	\$48.97
E	Director of Codes Compliance				
E	Director of Finance				
E	Director of Public Works				
E	Director of Utilities				
<b>Grade 27</b>		\$71,980	\$107,970	\$34.61	\$51.91
E	Director of Information Technology				
<b>Grade 28</b>		\$76,300	\$114,450	\$36.68	\$55.02
E	Assistant County Administrator				

<b>Additions</b>			
<b><u>Date</u></b>	<b><u>Department</u></b>	<b><u>Position</u></b>	<b><u>Reason</u></b>
1/15/08	County Attorney	FT County Attorney	Board decision to employ a fulltime County Attorney verses contracted legal services
2/5/08	Probation	FT Pretrial Officer	Board Action - Additional appropriation FY 08
3/4/08	Assessor	FT RE Technician III	Board Action - Additional appropriation FY 08
7/1/08	Engineer	FT Public Works Engineer	FY 09 Budget
7/1/08	Buildings & Grounds	PT Custodian	FY 09 Budget
7/1/08	Buildings & Grounds	PT Custodian	FY 09 Budget
7/1/08	Utilities	FT Assistant Dir of Utilities	FY 09 Budget
7/1/08	Utilities	FT WTP Trainee	FY 09 Budget
7/1/08	Utilities	FT WTP Trainee	FY 09 Budget
<b>Deletions</b>			
<b><u>Date</u></b>	<b><u>Department</u></b>	<b><u>Position</u></b>	<b><u>Reason</u></b>
7/1/07	Jail	FT Court Services Deputy	State funding eliminated based on workload data
2/5/08	Probation	PT Probation Officer	Position eliminated
7/1/08	Housing	PT Office Assistant	State funding eliminated
<b>Transfers</b>			
<b><u>Date</u></b>	<b><u>Department</u></b>	<b><u>Position</u></b>	<b><u>Reason</u></b>
3/8/08	Purchasing	Administrative Asst I	From part-time to fulltime
6/30/08	Comm Attorney	FT Legal Assistant	From Grant funded to County funded - Grant funding ended 6/30/08, County obligated to fund program one year beyond grant end date.
6/30/08	Sheriff	FT Investigator	
6/30/08	Sheriff	FT Investigator	
6/30/08	Sheriff	FT Project Director	
7/1/08	Sheriff	PT Data Entry Clerk	From Sheriff to Jail where other civil process positions reside.

## POSITION ALLOCATION LIST

(Does not include positions designated as work as required)

FISCAL YEAR 2009						
DEPARTMENT	COUNTY		STATE		GRANT	
	F/T	P/T	F/T	P/T	F/T	P/T
Administration	4					
County Attorney	3					
Human Resources	4					
Commissioner of Revenue	3		6			
Assessor	6					
Treasurer	3		7	1		
Finance	5					
Department of Information Technology	12	2				
Purchasing	4					
VHDA	2	0				
Registrar	1	1	1			
Circuit Court Judge	1					
Clerk of Circuit Court	1		6			
Victim/Witness					1	
Commonwealth Attorney	1		7			1
Sheriff	28		32			
E-911	4	2				
Jail	2		35	2		
Probation					7	1
Codes	15	2				
Animal Control	5					
Emergency Services	2	1				
Engineer	4					
Buildings & Grounds	28	2				
Community Education	8					
Cable Services		1				
Parks & Recreation	8	1				
Beaverdam Park	3					
Historical Committee		1				
Library	10	4				
Planning	5					
Economic Development	2					
Clean Community		1				
Tourism	1					
Extension Service	1					
<b>SUBTOTALS</b>	<b>175</b>	<b>18</b>	<b>94</b>	<b>3</b>	<b>8</b>	<b>2</b>
Social Services	38					
Utilities	26	2				
<b>GRAND TOTALS</b>	<b>239</b>	<b>20</b>	<b>94</b>	<b>3</b>	<b>8</b>	<b>2</b>

## Statistical Section



COUNTY OF GLOUCESTER, VIRGINIA

Balance Sheet  
 Governmental Funds  
 June 30, 2007

	<u>General</u>	<u>Debt Service</u>	<u>County Capital Improvements</u>	<u>School Construction</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 18,652,711	\$ 800	\$ 113,568	\$ 6,225,526	\$ -	\$ 24,992,605
Receivables (net of allowance for uncollectibles):				-		
Taxes receivable	3,875,462	-	-	-	-	3,875,462
Accounts receivable	553,600	-	-	-	52,027	605,627
Due from other funds	600,528	-	5,860,684	-	-	6,461,212
Due from other governmental units	1,945,389	-	1,066,885	-	298,083	3,310,357
Prepaid items	216,820	339,110	-	-	-	555,930
Total assets	<u>\$ 25,844,510</u>	<u>\$ 339,910</u>	<u>\$ 7,041,137</u>	<u>\$ 6,225,526</u>	<u>\$ 350,110</u>	<u>\$ 39,801,193</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 569,369	\$ 42,733	\$ 409,882	\$ 93,529	\$ 45,958	\$ 1,161,471
Accrued liabilities	620,051	-	-	-	-	620,051
Due to other governmental units	3,723,016	-	-	-	-	3,723,016
Due to other funds	5,860,684	296,376	-	-	304,152	6,461,212
Deferred revenue	1,576,533	-	26,930	-	-	1,603,463
Total liabilities	<u>\$ 12,349,653</u>	<u>\$ 339,109</u>	<u>\$ 436,812</u>	<u>\$ 93,529</u>	<u>\$ 350,110</u>	<u>\$ 13,569,213</u>
Fund balances:						
Reserved for:						
Inventories					-	-
Construction	-	-	-	6,131,997	-	6,131,997
Prepaid items	\$ 216,820	\$ -	\$ -	\$ -	\$ -	\$ 216,820
Rezoning proffers	-	-	19,000	-	-	19,000
Asset forfeiture	283,682	-	-	-	-	283,682
Unreserved, reported in:						
General fund	12,994,355	-	-	-	-	12,994,355
Special revenue funds	-	-	-	-	-	-
Debt service funds	-	801	-	-	-	801
Capital projects funds	-	-	6,585,325	-	-	6,585,325
Permanent fund					-	-
Unrestricted (deficit)				-		-
Total fund balances	<u>\$ 13,494,857</u>	<u>\$ 801</u>	<u>\$ 6,604,325</u>	<u>\$ 6,131,997</u>	<u>\$ -</u>	<u>\$ 26,231,980</u>
Total liabilities and fund balances	<u>\$ 25,844,510</u>	<u>\$ 339,910</u>	<u>\$ 7,041,137</u>	<u>\$ 6,225,526</u>	<u>\$ 350,110</u>	<u>\$ 39,801,193</u>

Source: Exhibit 3, Comprehensive Annual Financial Report For Fiscal Year Ending June 30, 2007

**COUNTY OF GLOUCESTER, VIRGINIA**

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

	Fiscal Year				
	2007	2006	2005	2004	2003
General Fund					
Reserved	\$ 500,502	\$ 556,862	\$ 398,179	\$ 510,268	\$ 731,387
Unreserved	12,994,355	15,953,192	15,503,657	17,620,647	11,933,486
Total general fund	<u>\$ 13,494,857</u>	<u>\$ 16,510,054</u>	<u>\$ 15,901,836</u>	<u>\$ 18,130,915</u>	<u>\$ 12,664,873</u>
All Other Governmental Funds					
Unreserved, reported in:					
Special revenue funds	\$ -	\$ 63,974	\$ 63,974	\$ 169,644	\$ 127,218
Debt service funds	801	75,116	24,165	488	280
Capital projects funds	12,736,322	3,847,743	4,032,730	8,167,302	2,445,595
Total all other governmental funds	<u>\$ 12,737,123</u>	<u>\$ 3,986,833</u>	<u>\$ 4,120,869</u>	<u>\$ 8,337,434</u>	<u>\$ 2,573,093</u>

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Fiscal Year				
2002	2001	2000	1999	1998
\$ 943,221	\$ 652,278	\$ 248,900	\$ 384,553	\$ 513,755
9,794,702	8,301,052	7,637,325	9,675,179	7,934,145
<u>\$ 10,737,923</u>	<u>\$ 8,953,330</u>	<u>\$ 7,886,225</u>	<u>\$ 10,059,732</u>	<u>\$ 8,447,900</u>

\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
3,293,077	8,008,758	210,228	73,588	73,588
<u>\$ 3,293,077</u>	<u>\$ 8,008,758</u>	<u>\$ 210,228</u>	<u>\$ 73,588</u>	<u>\$ 73,588</u>

**COUNTY OF GLOUCESTER, VIRGINIA**Demographic and Economic Statistics  
Last Ten Calendar Years

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<b>Year</b>	<b>Population (1)</b>	<b>Personal Income (in thousands) (2)</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>	<b>School Enrollment (3)</b>
1998	34,100	\$ 766,075	\$ 22,466	2.1 %	6,555
1999	34,600	801,490	23,164	2.0	6,613
2000	34,780	853,309	24,534	1.6	6,526
2001	34,900	910,294	26,083	2.7	6,411
2002	35,000	942,410	26,926	3.1	6,350
2003	35,200	986,458	28,024	2.8	6,309
2004	35,400	1,057,181	29,864	2.9	6,147
2005	37,750	1,104,967	29,271	2.6	6,078
2006	35,587	N/A	N/A	2.7	6,000
2007	35,931	N/A	N/A	2.6	5,949

## Sources:

(1) Center for Public Service at the University of Virginia

(2) Bureau of Economic Analysis

(3) Gloucester County Schools (March census)

N/A - This information was unavailable.

**COUNTY OF GLOUCESTER, VIRGINIA**

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

<b>Calendar Year Ended</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>
1998	\$ 1,368,537	\$ 181,571	\$ 172,243	\$ 1,377,865	0.91	\$ 1,377,865
1999	1,544,019	178,869	175,010	1,547,877	0.91	1,657,139
2000	1,579,744	184,036	175,637	1,588,143	0.92	1,760,351
2001	1,611,393	188,269	176,929	1,622,733	0.95	1,857,345
2002	1,780,904	215,909	163,074	1,833,738	0.95	1,833,738
2003	1,823,492	219,882	207,375	1,835,999	0.95	2,389,314
2004	1,851,153	240,989	208,335	1,883,807	0.95	2,143,254
2005	1,884,559	251,481	208,729	1,927,310	0.95	2,972,313
2006	3,431,000	376,354	261,229	3,546,125	0.57	3,546,125
2007	3,677,597	370,363	275,987	3,771,973	0.57	4,238,172

Source: Commissioner of Revenue Department

Note: Property in the County of Gloucester is reassessed once every four years. The County assesses property at 100% of market value. Beginning in 2009, the County will reassess property every two years.

Property Tax Levies and Collections,  
Last Five Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2003	18,672,765	6,715	18,679,480	18,032,870	96.57%	625,825	18,658,695	99.89%
2004	19,067,303	(5,596)	19,061,707	18,502,834	97.04%	514,142	19,016,977	99.77%
2005	19,480,506	(645)	19,479,861	18,931,208	97.18%	435,169	19,366,377	99.42%
2006	20,261,412	(4,850)	20,256,562	19,792,078	97.68%	333,881	20,125,959	99.36%
2007	21,213,981	-	21,213,981	20,665,168	97.41%	-	20,665,168	97.41%

Source: Gloucester County Treasurer's Department

Property tax levies and collections amounts for fiscal years prior to 2002 are not available in this format.

**COUNTY OF GLOUCESTER, VIRGINIA**

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

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<u>Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Machinery &amp; Tools</u>	<u>Public Utility</u>	
				<u>Real Estate</u>	<u>Personal Property</u>
1999	0.91	3.50	3.50	0.91	3.50
2000	0.92	3.50	3.50	0.92	3.50
2001	0.95	3.50	3.50	0.95	3.50
2002	0.95	3.50	3.50	0.95	3.50
2003	0.95	3.50	3.50	0.95	3.50
2004	0.95	4.00	4.00	0.95	4.00
2005*	0.95	2.20	2.20	0.95	2.20
2006	0.57	2.20	2.20	0.57	2.20
2007	0.57	2.20	2.20	0.57	2.20
2008	0.61	2.60	2.60	0.61	2.60

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

Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	State Literary Funds Loans	Capital Lease and Notes Payable	General Obligation Bonds	Revenue Bonds	Capital Lease and Notes Payable			
1997	\$ 19,990,000	\$ 5,769,146	\$ 4,404,865	\$ 402,214	\$ 26,001,791	\$ 23,254	\$ 56,591,270	7.95%	\$ 1,679.27
1998	13,715,000	10,316,920	5,324,497	380,260	25,487,232	45,822	55,269,731	7.21%	1,620.81
1999	12,475,000	9,915,220	5,551,266	357,183	24,917,587	23,144	53,239,400	6.64%	1,538.71
2000	11,280,000	9,263,520	4,746,225	332,925	24,306,222	-	49,928,892	5.85%	1,435.56
2001	10,100,000	8,623,520	13,337,004	307,425	32,493,742	-	64,861,691	7.13%	1,858.50
2002	8,940,000	7,983,520	12,559,507	280,629	31,470,856	-	61,234,512	6.50%	1,749.56
2003	7,780,000	7,343,520	12,071,108	252,454	30,606,681	-	58,053,763	5.89%	1,649.25
2004	14,255,000	6,703,520	11,689,935	222,838	29,696,963	-	62,568,256	5.92%	1,767.46
2005	12,885,000	6,063,520	10,658,832	191,707	28,727,760	-	58,526,819	5.30%	1,550.38
2006	11,685,000	5,423,520	10,901,309	158,983	<b>27,572,046</b>	-	55,740,858	N/A	1,566.33
2007	17,140,000	4,783,520	10,465,911	124,585	<b>25,970,976</b>	-	58,484,992	N/A	1,627.70

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

N/A- The information was unavailable.

**COUNTY OF GLOUCESTER, VIRGINIA**

Schedule of Long-Term General Fund Debt

	<u>Date Issued</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance at June 30, 2008</u>	<u>Annual Principal Payment</u>	<u>Last Payment Due</u>
<b><i>SCHOOL DEBT</i></b>						
<b>General Obligation Bonds VPSA</b>						
High School, etc.**	Dec 17, 1992	5.85%	4,335,000	835,000	Various	Dec 15, 2012
High School, etc.**	Apr 29, 1993	5.10% -5.50%	2,100,000	475,000	Various	Dec 15, 2012
Refunded Bond***	Jan 3, 1994	6.40% -6.75%	8,565,000	490,000	Various	Dec 15, 2011
Bethel Elementary	May 2, 1996	4.60% -5.80%	2,800,000	1,260,000	140,000	July 15, 2016
Achilles & Botetourt	Nov 6, 2003	3.10% - 5.35%	7,525,000	6,565,000	Various	July 15, 2023
Abingdon Elementary	Nov 9,2006	4.25%-5.10%	6,505,000	6,310,000	Various	July 15, 2026
Abingdon	Nov 8, 2007	3.00%	6,364,713	<u>6,364,713</u>	Various	July 15, 2027
Total VPSA Debt				22,299,713		
<b>State Literary Fund Loans</b>						
Page	Dec 15, 1992	3.00%	1,678,784	418,784	84,000	Dec 15, 2012
Abingdon	Dec 15, 1992	3.00%	1,604,993	389,993	81,000	Dec 15, 2012
Peasley	Dec 15, 1992	4.00%	2,489,419	614,419	125,000	Dec 15, 2012
Bethel	Jul 15, 1998	3.00%	4,970,324	<u>2,720,324</u>	250,000	July 15, 2018
Total Literary Fund Debt				4,143,520		
<b>Total School Debt</b>				<b>26,443,233</b>		
<b><i>PRIMARY GOVERNMENT DEBT</i></b>						
Courthouse Series 2000	Sept 14,2000	5.375%-5.5%	9,275,000	595,000	Various	Nov 1, 2009
Courthouse Series 2006 Refunding	Mar 22,2006	3.75%-4.5%	8,205,000	8,145,000	Various	Sept 14, 2030
Communications System	Jan 1, 2007	4.49%	11,245,000	<u>11,245,000</u>	1,452,058	July 1, 2017
<b>Total County Debt</b>				<b>19,985,000</b>		
<b>Grand Total Debt</b>				<b>46,428,233</b>		

\*\* High School and T.C. Walker addition, Athletic Complex, and Botetourt Gym.

\*\*\* Refunded Peasley \$4,970,000 and High School, etc. \$3,595,000; received \$114,087 in 1994.

