

**County of Gloucester
Virginia**



**Adopted Budget
For the Fiscal Year Ending
June 30, 2010**

GLOUCESTER COUNTY, VIRGINIA
BOARD OF SUPERVISORS

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BRENDA G. GARTON
COUNTY ADMINISTRATOR



County of Gloucester

County Administrator

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MEMORANDUM

To: Gloucester County Board of Supervisors

From: Brenda G. Garton, County Administrator

Date: May 5, 2009

Subject: Adopted Budget for Fiscal Year 2009-2010

I have enclosed the approved County budget for the fiscal year July 1, 2009 to June 30, 2010, which includes information on expected revenues and planned expenditures for each of the County's funds.

On Thursday, April 16, 2009, 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 28, 2009. This document sets forth a plan that enables the Board of Supervisors to examine demands for County funds, to anticipate revenue needs, and to make decisions about the priority of programs and level of services to be provided.

This budget was developed under extraordinarily difficult economic conditions. There are well known significant national and international trends that have real and immediate local impacts. These will directly and indirectly affect the decisions of our residents and businesses, and they include a system-wide credit crunch, volatile energy costs, rising health care costs, and unstable real estate and stock markets. In general, these trends limit the resources available to the County to finance the services that our residents have come to expect from their government. At the same time, they actually work to increase the demand for human services, public recreational facilities, social services, libraries and public schools.

Balancing this budget has been a long arduous task, which has left no one satisfied, yet it has provided an impetus for a thorough examination of the need for services, of service levels, and a system for service delivery. This budget meets the County's basic needs in critical service areas, but it does not provide all the funds requested by County departments and agencies, the Gloucester County School Board, the Gloucester County Social Services Board, and local civic organizations.

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:

- No increase for calendar year 2009 in the real estate tax rate of \$.61, the personal property tax rate of \$2.60, and the boat tax rate of \$1.00.

- No increase for calendar year 2009 in the ad valorem tax rate for the Gloucester Sanitary District #1, Gloucester Point Sanitary District, and all Mosquito Control districts of \$.01.
- Eliminate the local General Fund transfer to the Utility Fund and increase water and sewer rates as required.
- Decreasing the local appropriation to the School Fund by \$1,760,279 or 8.0%.
- Eliminate funding for the equivalent of 15.6 positions in the General Fund and Utility Fund.
- Furlough employees two days.
- Continuation of the emergency services communication system project.

Total County Budget - \$107,165,062

The total County budget proposed for all funds for FY 2010 is \$107,165,062, which is \$14,694,281 or 12.1% less than the current adopted budget. This decrease is primarily driven by reductions in local, state and federal revenues and delaying capital projects.

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 is enclosed to show the major purchases and construction activities for the coming year. The Debt Service Budget is next, and this budget includes the funds needed for payment of the long-term debt of the county. 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 \$57,489,243 or 53.6% of the total budget. Public safety is a high funding priority in that it comprises \$10,881,715 or 10.2% of the total budget. The third Board priority is addressing capital needs for both the County and the school division. The budgets for the Capital Fund and Debt Fund total \$13,309,451, which is 12.4% of the total budget.

These three priorities: education, public safety, and capital, total 76.2% of the total County budget.

General Fund Budget Summary - \$50,282,833

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 adopted FY 2010 General Fund budget is \$4,370,527 or 8.0% lower than the FY 2009 adopted budget. Downturns in new residential construction as well as the general recession to consumer spending and business capacity are driving anticipated decreases to most local revenue sources. Personal property taxes are falling due to reduced automobile sales and values, declining consumer spending is reducing local sales tax revenues, and recordation fees are lower due to fewer mortgages and refinancing activity.

The Commonwealth is under pressure with many of these same issues, and we expect the state will continue its struggles to provide consistent, committed levels of funding for many of our programs. While there is a promise of federal intervention with the economic stimulus package, these interventions will take time to provide relief at the County level and represent a one-time influx of funding, making it dangerous to rely on these funds for continuing operating expenses.

The FY 2010 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.

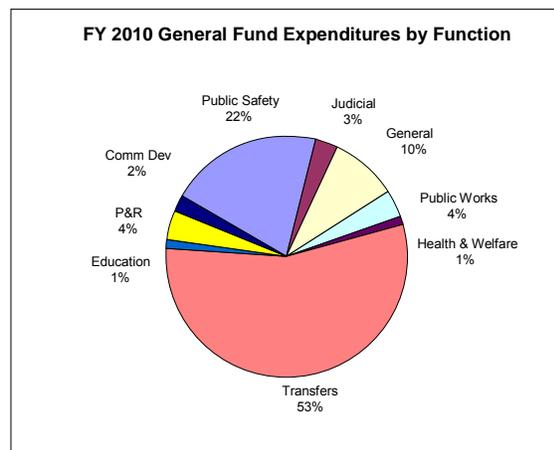
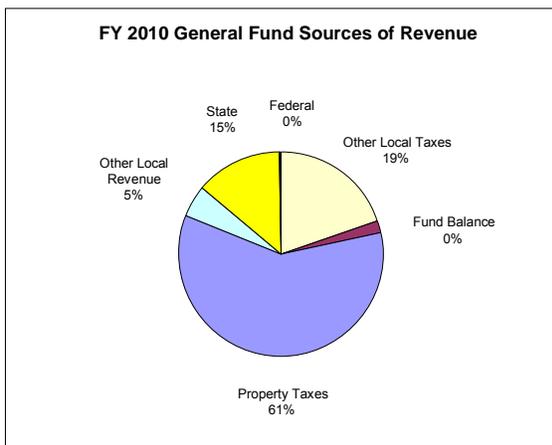
The FY 2010 budget does not fully fund the School Board's proposed budget. In addition, the proposed budget does not fully fund resource needs identified by County departments and agencies to respond to service demands.

While the budget strives to reduce services to citizens' as little as possible, especially critical or essential services such as public safety or services likely to increase in tough economic times such as social services, it does include the following personnel actions:

- No general salary increases or merit increases.
- Eliminate the equivalent of 6.7 FTE's in the General Fund.
- Leave vacant the equivalent of 8.9 FTE's in the General Fund and Utility Fund.

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, 2009 will be \$11,002,744. This 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 2009 Adopted Budget	FY 2010 Adopted Budget	Dollar Change	% Change
<u>Revenue:</u>				
Property Taxes	\$32,355,566	\$30,695,194	-\$1,660,372	-5.1%
Local Taxes	10,939,123	9,708,847	-1,230,276	-11.2%
Other Local Revenue	<u>2,759,292</u>	<u>2,301,232</u>	<u>-458,060</u>	-16.6%
Total Local Revenue	<u>\$46,053,981</u>	<u>\$42,705,273</u>	<u>-\$3,348,708</u>	-7.3%
State Revenue	<u>\$7,485,852</u>	<u>\$7,328,502</u>	<u>-\$157,350</u>	-2.1%
Federal Revenue	<u>\$90,969</u>	<u>\$40,469</u>	<u>-\$50,500</u>	-55.5%
Fund Balance Transfers	<u>\$1,022,558</u>	<u>\$208,589</u>	<u>-\$813,969</u>	-79.6%
Total General Fund Revenue	<u>\$54,653,360</u>	<u>\$50,282,833</u>	<u>-\$4,370,527</u>	-8.0%
<u>Expenditures:</u>				
General & Financial Administration	\$4,978,185	\$5,037,113	\$58,928	1.2%
Judicial Administration	1,562,644	1,617,724	55,080	3.5%
Public Safety	11,291,249	10,881,715	-409,534	-3.6%
Public Works	2,026,286	1,926,506	-99,780	-4.9%
Health & Welfare	579,107	579,107	0	0.0%
Education	640,814	545,816	-94,998	-14.8%
Parks, Recreation, & Cultural	2,050,586	1,918,007	-132,579	-6.5%
Community Development	995,355	800,802	-194,553	-19.5%
Civic Contributions	272,035	272,035	0	0.0%
Transfers to Schools	21,984,025	20,223,746	-1,760,279	-8.0%
Transfers to Social Services	664,811	714,811	50,000	7.5%
Transfers to CSA	447,840	456,000	8,160	1.8%
Transfers to Capital	1,090,285	97,300	-992,985	-91.1%
Transfers to Debt Service	5,390,138	5,212,151	-177,987	-3.3%
Transfers to Utilities	<u>680,000</u>	<u>0</u>	<u>-680,000</u>	-100.0%
Total General Fund Expenditures	<u>\$54,653,360</u>	<u>\$50,282,833</u>	<u>-\$4,370,527</u>	-8.0%

School Budget - \$57,489,243

As you realize, the School Board is responsible for its budget administration. This budget contains a local appropriation for schools that totals \$20,223,746. This is an 8.0% decrease in local funds for schools, or \$1,760,279.

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 - \$717,342

The Middle Peninsula Regional Special Education Program is a regional program for students that require intensive special education services under the category of multiple disabilities, severe disabilities, or autism. Students from the Town of West Point, Middlesex County, Mathews County,

and Gloucester County participate in the program if their special education needs cannot be met in other special education programs within their respective divisions.

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

Social Services Budget - \$3,121,717

The county will spend \$714,811 as our portion of the social services budget. This is an increase of \$50,000 or 7.5% over the current year. This is also a reduction of \$8,365 from the budget request adopted by the Social Services Board. Details of this budget are enclosed for Board review.

Comprehensive Services Act Budget - \$977,000

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 \$456,000 for this responsibility next year and details of this budget are enclosed for Board review.

Capital Improvements Budget - \$8,097,300

The capital projects budget for next year is \$8,097,300, which supports only those capital projects where it does not make economic sense to delay the project to a future year or funding is already in place.

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 \$15,336,713. 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 \$4,091,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects and a PSAP grant. This project is expected to be completed in FY 2010 or FY 2011.

The Federal Emergency Management Agency has awarded several grants totaling over \$5,700,000 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.

No local contribution to the Gloucester County Public Schools is included in this budget proposal.

A local contribution of \$97,300 is included for support of County projects that physically cannot be delayed further.

Debt Service Budget - \$5,212,151

The budget for debt service expenditures is \$5,212,151, which is a decrease of \$177,987 from last year.

Details of the balances due at June 30, 2009, on VPSA, literary loans and general County debt are included in the appendix.

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 - \$5,306,083

The budget for the Utility Fund is \$5,306,083, which represents an increase of 2.8% or \$143,998 over the current adopted budget. As an enterprise fund, revenues from services provided to its customers should fund the Department of Public Utilities. The General Fund will discontinue providing a transfer from the General Fund, which will necessitate increases in the water and sewer rates. This increase is estimated to be approximately 37.0%.

This budget proposal includes the recommendation to leave the vacant positions of Assistant Utility Director and Utility Worker I unfilled in FY 2010.

Fire and Rescue Departments - \$1,636,062

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 for the two departments are:

Gloucester Fire and Rescue	\$ 814,500
Abingdon Fire and Rescue	<u>821,562</u>
Total	\$ 1,636,062

As the Gloucester Fire and Rescue Department requested less funding than they received in FY 2009, they will receive their full FY 2010 request. The Abingdon Fire and Rescue Department will receive level funding, which is \$23,181 less than requested.

Mosquito Control Budget - \$94,850

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

Summary

We will continue to monitor economic conditions, trends, and revenue collections. I believe that the budget represents a conservative estimate of the amounts necessary to continue the current level of service delivery and maintain County assets at a reduced but acceptable level for FY 2010. I would caution the Board that should economic conditions result in a trend of revenue collections less than those conservative estimates included in this budget, additional cost-saving measures might have to be taken during FY 2010. These measures would most likely be additional layoffs, furloughs, and other cost-saving measures considered but not recommended in this balanced budget to the Board.

General Fund Revenue

Fiscal Year 2009-2010 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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Real Estate Tax	24,063,508	24,120,241	56,733	0.2%
Public Service	600,000	426,000	(174,000)	-29.0%
Personal Property Tax	7,210,058	5,643,953	(1,566,105)	-21.7%
Mobile Home	115,000	105,000	(10,000)	-8.7%
Penalties & Interest	367,000	400,000	33,000	9.0%
Total Property Taxes	32,355,566	30,695,194	(1,660,372)	-5.1%

Budget Comments:

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.

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Local Sales Tax	4,191,987	3,589,347	(602,640)	-14.4%
Communication Sales Tax	1,439,768	1,346,800	(92,968)	-6.5%
Consumer Utility Tax	680,000	690,000	10,000	1.5%
Business License Tax	1,576,419	1,293,400	(283,019)	-18.0%
Cable TV Franchise Tax	291,000	310,000	19,000	6.5%
Lodging Tax	155,000	105,000	(50,000)	-32.3%
Meals Tax	1,715,185	1,665,000	(50,185)	-2.9%
Other Local Taxes	889,764	709,300	(180,464)	-20.3%
Total Local Taxes	10,939,123	9,708,847	(1,230,276)	-11.2%

Budget Comments:

Sales tax revenue estimates are based on prior year's receipts and projected decreases in retail sales based on historical trends and various economic forecasts. Local sales tax revenue account for 7.1% 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, a portion (2% of the 5% fee) of the gross return is being used to create and maintain a cable television studio. The cable television studio is to be used by the County and school division for broadcasting various public meetings. This budget recommends using less than the recommended amount of fees for the cable services program.

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Total Permits & Licenses	530,715	332,575	(198,140)	-37.3%

Budget Comments:

Home sales and home building have fallen.

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Total Fines & Forfeitures	107,200	204,500	97,300	90.8%

Budget Comments:

In order to maximize the amounts of fines, costs, penalties, forfeitures and restitutions coming back to the County through court services, the Commonwealth's Attorney has elected to implement an In-House collection program.

Various traffic citations will reference County ordinances, which require the possible assignment of court appointed attorneys and the payment of fines to the County. Previously, these citations referenced State Code.

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Total Use of Money & Property	489,654	250,181	(239,473)	-48.9%

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Landfill Contract	420,644	341,852	(78,792)	-18.7%
Other Charges	641,450	604,671	(36,779)	-5.7%
Total Charges for Services	1,062,094	946,523	(115,571)	-10.9%

Budget Comments:

This budget contains \$341,852 from projected landfill contract receipts, which is a decrease of \$78,792 from the current year. This decrease is due to a reduction in the amount of waste being brought into the landfill.

The Commonwealth's budget changed the distribution of excess fees collected by the Clerk of the Circuit Court. Previously, localities retained two-thirds of the fees and the Commonwealth received one-third. The current Commonwealth's budget flips the distribution.

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Total Miscellaneous	226,121	213,432	(12,689)	-5.6%

Budget Comments:

No comments.

Recovered Costs

The county is reimbursed for various costs.

Revenue Summary:

	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Sheriff	210,000	207,604	(2,396)	-1.1%
Treasurer	40,000	40,000	0	0.0%
Probation	15,008	27,917	12,909	86.0%
Social Services	70,000	70,000	0	0.0%
Demolition	8,500	8,500	0	0.0%
Total Recovered Costs	343,508	354,021	10,513	3.1%

Budget Comments:

Extra duty overtime by the Sheriff's Department is billed to citizens and individuals requesting security. The amount to be billed to the Gloucester County school system for school resource officers is \$178,257. 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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Constitutional Officers	3,595,452	3,527,380	(68,072)	-1.9%
Other Categorical Aid	745,002	709,126	(35,876)	-4.8%
Library	170,950	167,371	(3,579)	-2.1%
Car Tax Reimbursement	2,778,639	2,778,639	0	0.0%
Non-Categorical Aid	195,809	145,986	(49,823)	-25.4%
Total State Revenue	7,485,852	7,328,502	(157,350)	-2.1%

Budget Comments:

The Commonwealth’s budget includes a provision to withhold all ABC profits and Wine profits from Counties and to distribute them to towns instead.

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 budget include all known reductions in state revenue, which includes the previously enacted “State Reductions in Aid to Localities”.

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.

Revenue from the Federal Government

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

Revenue Summary:

	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Federal Prisoners	10,000	0	(10,000)	-100.0%
V-STOP Prosecutor Grant	17,500	17,500	0	0.0%
Other	6,822	6,822	0	100.0%
Recovered Costs	16,147	16,147	0	0.0%
Federal Grants	40,500	0	(40,500)	-100.0%
Total Federal Revenue	90,969	40,469	(50,500)	-55.5%

Budget Comments:

The Commonwealth has made changes to the federal inmate cost recovery methodology to recoup costs borne by the Commonwealth for federal inmates housed in local jails.

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.

Fund Balance

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

Revenue Summary:

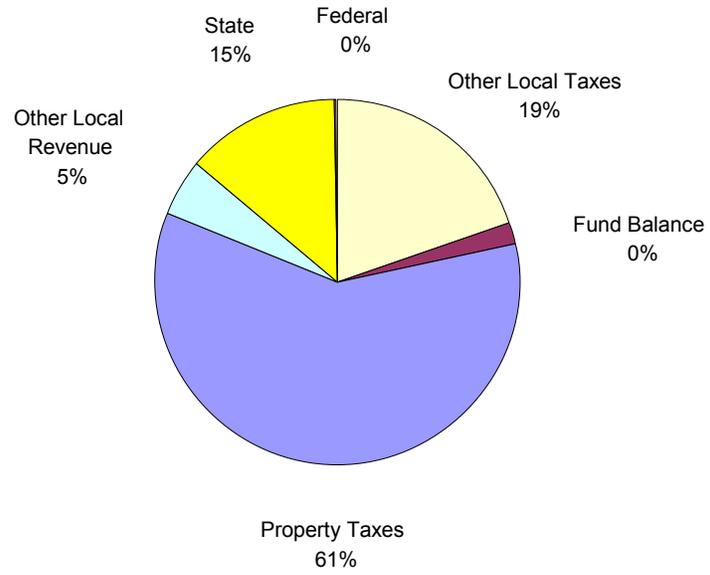
	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Fund Balance-Asset	265,603	208,589	(57,014)	-21.5%
From Fund Balance	756,955	0	(756,955)	-100.0%
Total Fund Balance	1,022,558	208,589	(813,969)	-79.6%

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.

No use of the operating reserve was necessary to balance this budget.

FY 2010 General Fund Sources of Revenue



FY 2010 General Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
PROPERTY TAXES							
CURRENT REAL ESTATE	22,121,744	21,902,955	23,613,508	23,613,508	23,670,241	56,733	0.2%
DELINQUENT REAL ESTATE	450,000	569,502	450,000	450,000	450,000	0	0.0%
PUBLIC SERVICE CORP	697,000	443,391	600,000	600,000	426,000	(174,000)	(29.0%)
CURRENT PERS PROP	4,925,701	5,883,642	6,534,398	6,534,398	4,968,293	(1,566,105)	(24.0%)
DELINQUENT PERS PROP	675,660	329,399	675,660	675,660	675,660	0	0.0%
MOBILE HOME	140,000	100,597	115,000	115,000	105,000	(10,000)	(8.7%)
PENALTIES	328,000	237,497	290,000	290,000	290,000	0	0.0%
INTEREST	131,000	117,461	77,000	77,000	110,000	33,000	42.9%
Subtotal for Category	29,469,105	29,584,444	32,355,566	32,355,566	30,695,194	(1,660,372)	(5.1%)
LOCAL TAXES							
LOCAL SALES TAX	3,990,981	3,944,337	4,191,987	4,191,987	3,589,347	(602,640)	(14.4%)
COMMUNICATION SALES TAX	1,406,768	1,453,787	1,439,768	1,439,768	1,346,800	(92,968)	(6.5%)
CONSUMER UTILITY TAX	680,000	686,877	680,000	680,000	690,000	10,000	1.5%
ELECTRIC CONSUMPTION	124,000	127,645	129,300	129,300	127,300	(2,000)	(1.5%)
BUSINESS LICENSE TAX	1,537,970	1,569,709	1,576,419	1,576,419	1,293,400	(283,019)	(18.0%)
CABLE TV FRANCHISE TAX	288,000	299,988	291,000	291,000	310,000	19,000	6.5%
BANK STOCK TAX	215,000	163,165	180,000	180,000	120,000	(60,000)	(33.3%)
RECORDATION TAX	590,000	524,494	480,000	480,000	390,000	(90,000)	(18.8%)
DEEDS OF CONVEYANCE	129,000	103,246	100,464	100,464	72,000	(28,464)	(28.3%)
MEALS TAX	1,673,352	1,660,639	1,715,185	1,715,185	1,665,000	(50,185)	(2.9%)
LODGING TAX	88,000	103,902	155,000	155,000	105,000	(50,000)	(32.3%)
Subtotal for Category	10,723,071	10,637,789	10,939,123	10,939,123	9,708,847	(1,230,276)	(11.2%)
PERMITS AND FEES							
ANIMAL LICENSE	20,000	24,979	20,000	20,000	30,000	10,000	50.0%
DANGEROUS DOG LICENSE	200	50	200	200	200	0	0.0%
EXOTIC ANIMAL LICENSE	100	155	100	100	100	0	0.0%
LAND USE APPLICATION	0	1,120	500	500	500	0	0.0%
LAND TRANSFER FEE	0	1,498	500	500	500	0	0.0%
ZONING PERMITS-CONST	34,000	33,690	34,000	34,000	21,750	(12,250)	(36.0%)
ZONING PERMITS-BUS LIC	14,000	14,175	13,440	13,440	11,350	(2,090)	(15.6%)
SUBDIVISION PLAT FEE	12,000	5,810	8,000	8,000	3,000	(5,000)	(62.5%)
ZONING VAR/APPEALS	1,650	3,559	2,475	2,475	1,650	(825)	(33.3%)
SITE PLAN APPROVAL	12,500	16,920	12,500	12,500	10,000	(2,500)	(20.0%)
REZONING CODE AMEND	10,000	4,400	3,000	3,000	3,000	0	0.0%
CHES BAY PERMITS	10,000	0	10,000	10,000	5,125	(4,875)	(48.8%)
BUILDING PERMITS	330,000	366,791	400,000	400,000	230,000	(170,000)	(42.5%)
SOIL EROSION PERMITS	21,000	21,243	22,000	22,000	10,000	(12,000)	(54.5%)
WETLAND PERMITS	4,000	11,055	4,000	4,000	5,400	1,400	35.0%
Subtotal for Category	469,450	505,444	530,715	530,715	332,575	(198,140)	(37.3%)
FINES AND FORFEITURES							
FINES	96,000	111,550	106,000	106,000	204,000	98,000	92.5%
PARKING FINES	2,000	420	1,200	1,200	500	(700)	(58.3%)
Subtotal for Category	98,000	111,970	107,200	107,200	204,500	97,300	90.8%

FY 2010 General Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
USE OF MONEY AND PROPERTY							
INTEREST-BANK DEPOSIT	591,873	489,085	350,000	350,000	80,000	(270,000)	(77.1%)
INTEREST-ASSET FORFEIT	2,700	6,674	4,500	4,500	1,500	(3,000)	(66.7%)
INTEREST-LGIP	93,669	77,627	60,000	60,000	75,000	15,000	25.0%
INTEREST-CIR CT CLERK	400	754	600	600	600	0	0.0%
RENTAL INCOME	180,000	14,941	26,000	26,000	4,800	(21,200)	(81.5%)
HEALTH DEPT RENTAL	3,000	3,000	48,554	48,554	88,281	39,727	81.8%
Subtotal for Category	871,642	592,081	489,654	489,654	250,181	(239,473)	(48.9%)
CHARGES FOR SERVICES							
CLERKS FEES	116,000	102,961	116,000	116,000	58,000	(58,000)	(50.0%)
COURTHOUSE MAINT FEES	15,100	16,054	15,500	15,500	16,000	500	3.2%
CIRCUIT CT JUDGE FEES	34,000	33,454	34,500	34,500	34,500	0	0.0%
CH SECURITY FEES	56,300	54,019	54,000	54,000	55,000	1,000	1.9%
JAIL FEES	7,600	7,925	7,800	7,800	8,300	500	6.4%
NON-CONSECUTIVE JAIL TIME	50	29	50	50	50	0	0.0%
PROBATION FEES	15,000	16,475	15,000	15,000	14,000	(1,000)	(6.7%)
SHERIFF FEES	6,000	6,326	6,000	6,000	6,000	0	0.0%
SPEC INVEST/HANDGUN	6,000	0	0	0	0	0	0.0%
SHERIFF SPEC INVEST FEES	0	12,967	13,200	13,200	15,000	1,800	13.6%
COMM ATTY FEES	1,500	1,632	1,500	1,500	1,200	(300)	(20.0%)
ANIMAL SHELTER FEES	5,500	11,415	10,000	10,000	6,000	(4,000)	(40.0%)
LANDFILL CONTRACT	413,675	390,002	420,644	420,644	341,852	(78,792)	(18.7%)
COMM EDUCATION FEES	1,000	1,676	1,200	1,200	1,500	300	25.0%
RECREATION CLASS FEES	169,000	181,413	172,000	172,000	186,746	14,746	8.6%
CONCESSION OPERATIONS	13,000	13,830	15,000	15,000	13,500	(1,500)	(10.0%)
BEAVERDAM REVENUE	62,000	55,722	62,000	62,000	60,000	(2,000)	(3.2%)
BEAVERDAM CONCESSIONS	14,000	10,630	14,000	14,000	12,500	(1,500)	(10.7%)
ARK PARK CONCESSIONS	0	0	0	0	0	0	0.0%
DAFFODIL FESTIVAL	18,950	39,279	18,950	18,950	20,000	1,050	5.5%
SALE OF DAFFODIL ITEMS	18,950	23,444	18,950	18,950	20,000	1,050	5.5%
SALE OF HISTORICAL MAT	600	408	600	600	500	(100)	(16.7%)
SALE OF TOURIST ITEMS	500	5,438	5,000	5,000	5,000	0	0.0%
COMMEMORATIVE SALES	6,000	5,002	5,000	5,000	5,500	500	10.0%
LIBRARY FINES	30,000	38,301	36,000	36,000	46,000	10,000	27.8%
SALE OF STREET MAPS	1,800	1,140	1,800	1,800	1,000	(800)	(44.4%)
SALE OF PUBLICATIONS	1,400	1,383	1,400	1,400	200	(1,200)	(85.7%)
RENTAL ASSISTANCE	15,609	13,809	16,000	16,000	18,175	2,175	13.6%
Subtotal for Category	1,029,534	1,044,731	1,062,094	1,062,094	946,523	(115,571)	(10.9%)
MISCELLANEOUS							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	6,000	71,859	33,000	36,495	43,000	6,505	17.8%
SALE OF VEH/EQUIPMENT	20,000	21,011	22,000	22,000	2,000	(20,000)	(90.9%)
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
OTHER INCOME	272,836	291,930	150,000	153,518	150,000	(3,518)	(2.3%)
OTHER INCOME-DESIGNATED	0	0	0	0	0	0	0.0%

FY 2010 General Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
OTHER INCOME-TOURISM	2,000	952	2,000	2,000	1,000	(1,000)	(50.0%)
OTHER INCOME-SHERIFF	1,000	1,780	1,500	1,500	1,500	0	0.0%
OTHER INCOME-HEALTH	13,769	8,329	12,821	12,821	12,932	111	0.9%
RETURNED CHECK FEES	4,800	3,540	4,800	4,800	3,000	(1,800)	(37.5%)
PROPERTY MAINTENANCE	0	50	0	0	0	0	0.0%
Subtotal for Category	320,405	399,451	226,121	233,134	213,432	(19,702)	(8.5%)
RECOVERED COSTS							
SHERIFF	217,392	212,369	210,000	210,000	207,604	(2,396)	(1.1%)
TREASURER	34,000	50,128	40,000	40,000	40,000	0	0.0%
PROBATION	29,680	0	15,008	15,008	27,917	12,909	86.0%
SOCIAL SERVICES	70,000	0	70,000	70,000	70,000	0	0.0%
DEMOLITION	7,500	0	8,500	8,500	8,500	0	0.0%
Subtotal for Category	358,572	262,498	343,508	343,508	354,021	10,513	3.1%
NON-CATEGORICAL STATE AID							
ABC PROFITS	20,390	0	0	0	0	0	0.0%
WINE TAXES	21,372	0	0	0	0	0	0.0%
MOTOR VEHICLE CARRIER	1,000	1,911	1,000	1,000	1,000	0	0.0%
NO CAR TAX	2,778,639	2,778,640	2,778,639	2,778,639	2,778,639	0	0.0%
MOBILE HOME TITLE TAX	42,000	30,646	46,809	46,809	40,000	(6,809)	(14.5%)
RECORDATION/GRANTORS	117,112	160,133	112,000	112,000	68,986	(43,014)	(38.4%)
RENTAL VEHICLE TAX	50,000	43,387	36,000	36,000	36,000	0	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0.0%
Subtotal for Category	3,030,513	3,014,716	2,974,448	2,974,448	2,924,625	(49,823)	(1.7%)
SHARED EXPENSES - STATE							
MISCELLANEOUS	0	13,231	0	0	0	0	0.0%
COMM ATTY	369,735	378,586	359,380	359,380	359,380	0	0.0%
SHERIFF	2,422,311	2,478,978	2,429,022	2,429,022	2,400,000	(29,022)	(1.2%)
SHERIFF CARS	0	0	0	0	0	0	0.0%
JAIL	270,000	274,804	267,201	267,201	230,000	(37,201)	(13.9%)
ASSET FORFEITURE-STATE	0	1,555	0	0	0	0	0.0%
COMM REV	144,562	148,238	141,794	141,794	141,000	(794)	(0.6%)
TREASURER	149,732	162,920	154,837	154,837	154,000	(837)	(0.5%)
MED EXAM	0	0	0	0	0	0	0.0%
REGISTRAR	46,000	43,959	44,449	44,449	40,000	(4,449)	(10.0%)
ELEC BOARD	8,000	7,635	8,489	8,489	6,500	(1,989)	(23.4%)
CLERK CIR CT	252,332	310,611	243,218	243,218	243,000	(218)	(0.1%)
RESCUE SQUAD	32,000	35,591	32,000	32,000	37,000	5,000	15.6%
FIRE PROGRAMS	84,500	91,683	84,500	84,500	100,000	15,500	18.3%
Subtotal for Category	3,779,172	3,947,790	3,764,890	3,764,890	3,710,880	(54,010)	(1.4%)
CATEGORICAL STATE AID							
VICTIM/WITNESS GRANT	50,000	46,538	41,220	41,220	44,000	2,780	6.7%
LITTER CONTROL	7,904	9,775	7,904	7,904	7,904	0	0.0%
STATE GRANT	300,000	371,734	360,740	360,740	336,668	(24,072)	(6.7%)
E911 FUNDS	44,400	39,839	37,200	37,200	37,200	0	0.0%

FY 2010 General Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
ASSIST TO LIBRARIES	187,808	181,610	170,950	170,950	167,371	(3,579)	(2.1%)
ABANDONED AUTO PROGRAM	37,500	9,550	37,500	37,500	15,000	(22,500)	(60.0%)
VA HOUSING AUTHORITY	89,428	103,460	91,000	91,000	84,854	(6,146)	(6.8%)
BAY TRANSIT GRANT	0	0	0	0	0	0	0.0%
CHESAPEAKE BAY GRANT	0	0	0	0	0	0	0.0%
FEMA	0	0	0	0	0	0	0.0%
Subtotal for Category	717,040	762,505	746,514	746,514	692,997	(53,517)	(7.2%)
FEDERAL AID							
PACA DRUG ENFORCEMENT	0	366	0	0	0	0	0.0%
V-STOP PROSECUTOR GRANT	21,000	17,970	17,500	17,500	17,500	0	0.0%
COPS PROGRAM GRANT	0	0	0	0	0	0	0.0%
RECOVERED COSTS	16,147	105,993	16,147	16,147	16,147	0	0.0%
EMER MED SERVICES	7,000	6,822	6,822	6,822	6,822	0	0.0%
FED HIGHWAY SAFETY	0	0	0	0	0	0	0.0%
REIMB FOR FED PRISONERS	10,000	10,484	10,000	10,000	0	(10,000)	(100.0%)
ASSET FORFEITURE-FEDERAL	0	0	0	0	0	0	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FEDERAL GRANTS	210,551	220,074	40,500	40,500	0	(40,500)	(100.0%)
FEMA	0	0	0	0	0	0	0.0%
Subtotal for Category	264,698	361,709	90,969	90,969	40,469	(50,500)	(55.5%)
FUND BALANCE							
TRANSFERS IN	0	0	0	1,011,549	0	(1,011,549)	(100.0%)
FUND BALANCE-DESIGNATED	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	415,212	0	756,955	756,955	0	(756,955)	(100.0%)
FUND BALANCE TRANS-E911	0	0	0	0	0	0	0.0%
FUND BALANCE TRANS-ASSET	253,000	0	265,603	265,603	208,589	(57,014)	(21.5%)
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	668,212	0	1,022,558	2,034,107	208,589	(1,825,518)	(89.7%)
Total for Fund	51,799,414	51,225,127	54,653,360	55,671,922	50,282,833	(5,389,089)	(9.7%)

General Fund Expenditure Section

Fiscal Year 2009-2010
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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Board of Supervisors	92,396	92,568	172	0.2%
Administration	470,110	721,095	250,985	53.4%
County Attorney	335,046	245,829	(89,217)	-26.6%
Human Resources	312,104	293,313	(18,791)	-6.0%
Comm of Revenue	504,790	458,940	(45,850)	-9.1%
Real Estate Assessment	422,613	431,699	9,086	2.1%
Treasurer	645,372	624,025	(21,347)	-3.3%
Finance	376,843	371,953	(4,890)	-1.3%
Information Tech	1,051,866	1,044,620	(7,246)	-0.7%
Central Purchasing	297,711	279,899	(17,812)	-6.0%
Insurance	167,196	184,899	17,703	10.6%
VHDA	118,206	113,398	(4,808)	-4.1%
Registrar	183,932	174,875	(9,057)	-4.9%
Total General Government	4,978,185	5,037,113	58,928	1.2%

Budget Comments:

Within the County government, budgets of all departments and agencies were reduced of all minor, routine capital and any funds for contingencies. In order to respond to emergencies that may occur during the fiscal year, a contingency account was placed in the budget of the County Administration. The amount of \$316,291 will be available on a first come, first serve basis upon approval of the County Administrator.

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Circuit Court Judge	69,989	71,602	1,613	2.3%
General District Court	15,950	74,800	58,850	369.0%
Commissioner of Accts	500	550	50	10.0%
Magistrates	5,650	2,500	(3,150)	-55.8%
J & D Court	20,560	19,975	(585)	-2.8%
Court Service Unit	148,940	192,340	43,400	29.1%
Colonial Group Home	210,615	210,615	-	0.0%
Clerk of Circuit Court	414,723	397,402	(17,321)	-4.2%
Victim Witness	47,615	47,325	(290)	-0.6%
Commonwealth Atty	628,102	600,615	(27,487)	-4.4%
Total Judicial	1,562,644	1,617,724	55,080	3.5%

Budget Comments:

The County receives grant funding through the Department of Criminal Justice Services, which provides 93.0% 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.

In order to maximize the amounts of fines, costs, penalties, forfeitures and restitutions coming back to the County through court services, the Commonwealth's Attorney has elected to implement an in-house collection program.

Various traffic citations will reference County ordinances, which require the possible assignment of court appointed attorneys and the payment of fines to the County. Previously, these citations referenced State Code with the payment of fines to the Commonwealth.

The number of juveniles in the court system has risen, which has resulted in an increase in the amount needed for juvenile detention. These costs are a function of the number of juveniles in the court system and the various budget reductions in the State Department of Juvenile Justice.

Public Safety

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

Expenditure Summary:

Department	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Sheriff	4,599,900	4,396,924	(202,976)	-4.4%
E-911 System	344,278	316,229	(28,049)	-8.1%
Volunteer Fire & Rescue	1,787,403	1,802,503	15,100	0.8%
State Forrest Service	4,957	6,939	1,982	40.0%
Radio System O&M	-	33,000	33,000	100.0%
Jail	2,640,554	2,644,018	3,464	0.1%
Probation	411,899	397,519	(14,380)	-3.5%
Codes Compliance	892,406	808,884	(83,522)	-9.4%
Animal Control	380,078	347,699	(32,379)	-8.5%
Medical Examiner	500	500	-	0.0%
Emergency Services	229,274	127,500	(101,774)	-44.4%
Total Public Safety	11,291,249	10,881,715	(409,534)	-3.6%

Budget Comments:

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.

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 Abingdon Volunteer Fire and Rescue Department was level funded, which reduced their request by \$23,181. The Gloucester Volunteer Fire and Rescue Department was fully funded at \$814,500, which was a reduction of \$5,400 from FY 2009.

The County is a member of the York-James City Regional Communications System. As a member of this regional group, Gloucester County will become responsible for their portion of various operating and maintenance cost relating to the system. This budget includes \$33,000 for the expected costs in FY 2010.

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 \$336,668 probation fees of \$14,000 and recovered costs of \$27,917 has been included in the revenue section for this activity.

Public Works

Expenditure Summary:

Department	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
General Engineering	306,854	240,511	(66,343)	-21.6%
Refuse Disposal	9,200	9,400	200	2.2%
Bldg & Grounds	1,710,232	1,676,595	(33,637)	-2.0%
Total Public Works	2,026,286	1,926,506	(99,780)	-4.9%

Budget Comments:

None.

Health and Welfare

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

Expenditure Summary:

Department	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Local Health	465,652	465,652	-	0.0%
Mental Health	113,455	113,455	-	0.0%
Total Health & Welfare	579,107	579,107	-	0.0%

Budget Comments:

Gloucester County is responsible for 45% of the costs associated with operating the local health department.

Education

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

Expenditure Summary:

Department	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Community Education	508,736	493,727	(15,009)	-3.0%
Cable Services	120,809	40,200	(80,609)	-66.7%
Community College	11,269	11,889	620	5.5%
Total Education	640,814	545,816	(94,998)	-14.8%

Budget Comments:

The proposal includes a reduction in capital spending for the cable television program.

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Parks & Rec	775,365	709,792	(65,573)	-8.5%
Glo Pt Beach	32,908	31,303	(1,605)	-4.9%
Beaverdam Park	224,707	201,602	(23,105)	-10.3%
Daffodil Festival	37,900	40,000	2,100	5.5%
Historical Committee	56,576	54,898	(1,678)	-3.0%
Library	923,130	880,412	(42,718)	-4.6%
Total P & R, Cultural	2,050,586	1,918,007	(132,579)	-6.5%

Budget Comments:

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

The County will receive \$167,371 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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Planning	448,218	367,038	(81,180)	-18.1%
Economic Development	240,559	210,442	(30,117)	-12.5%
Clean Community	52,067	31,227	(20,840)	-40.0%
Tourism	160,727	98,681	(62,046)	-38.6%
Extension Service	93,784	93,414	(370)	-0.4%
Civic Contributions	272,035	272,035	-	0.0%
Total Community Development	1,267,390	1,072,837	(194,553)	-15.4%

Budget Comments:

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

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 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change	% Change
Transfer to School Fund	21,984,025	20,223,746	(1,760,279)	-8.0%
Transfer to Social Services	664,811	714,811	50,000	7.5%
Transfer to CSA	447,840	456,000	8,160	1.8%
Transfer to CIP	1,090,285	97,300	(992,985)	-91.1%
Transfer to Debt	5,390,138	5,212,151	(177,987)	-3.3%
Transfer to Utilities	680,000	-	(680,000)	-100.0%
	30,257,099	26,704,008	(3,553,091)	-11.7%

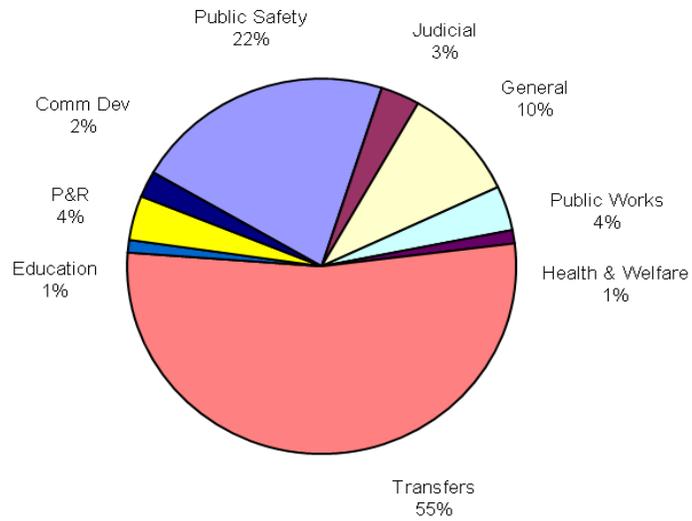
Budget Comments:

This budget contains a local appropriation for schools that totals \$20,223,746, which is 40.2% of the General Fund budget.

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 \$8,160 next fiscal year.

This budget will eliminate the local contribution to the Utility Fund, which will necessitate an increase of the water and sewer rates.

FY 2010 General Fund Expenditures by Function



FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
BOARD OF SUPERVISORS							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
HMP	3,396	1,393	0	0	0	0	0.0%
LEGAL SERVICES	5,000	13,025	0	0	0	0	0.0%
PROFESSIONAL SERVICES	81,750	82,451	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	0	18,167	0	0	0	0	0.0%
PRINTING	5,000	3,521	0	0	0	0	0.0%
ADVERTISING	5,500	6,816	0	0	0	0	0.0%
TELEPHONE	300	193	0	0	0	0	0.0%
TELECOMMUNICATION LINES	3,600	3,387	3,150	3,150	3,220	70	2.2%
TRAVEL-LOCAL MEETINGS	4,100	3,213	4,100	4,100	4,100	0	0.0%
TRAINING-CONFERENCES	20,000	9,683	14,000	14,000	14,000	0	0.0%
DUES & MEMBERSHIP	11,850	11,560	10,060	10,060	11,062	1,002	10.0%
RECORDING FEES	250	0	0	0	0	0	0.0%
OFFICE SUPPLIES	3,300	5,897	2,500	2,500	2,000	(500)	(20.0%)
OTHER MISC EXPENSES	5,000	4,780	3,900	3,900	3,500	(400)	(10.3%)
FURNITURE/FIXTURES-NEW	800	149	0	0	0	0	0.0%
Subtotal for Organization	204,532	218,921	92,396	92,396	92,568	172	0.2%

ADMINISTRATION

SALARIES	279,034	354,832	302,054	302,054	294,244	(7,810)	(2.6%)
PART TIME WAGES	1,000	1,883	1,000	1,000	0	(1,000)	(100.0%)
SALARIES-OVERTIME	2,000	2,652	2,000	2,000	0	(2,000)	(100.0%)
FICA	20,126	25,702	21,301	21,301	21,374	73	0.3%
VRS	37,670	32,228	39,781	39,781	39,050	(731)	(1.8%)
HMP	25,404	21,102	20,159	20,159	15,693	(4,466)	(22.2%)
GROUP LIFE	2,790	2,389	2,688	2,688	2,639	(49)	(1.8%)
WORKERS COMPENSATION	580	591	641	641	518	(123)	(19.2%)
OTHER CONTRACTED SVCS	0	0	4,000	4,000	0	(4,000)	(100.0%)
MAINT SVC CONTRACT	600	702	1,605	1,605	1,605	0	0.0%
PRINTING	0	0	3,000	3,000	3,000	0	0.0%
ADVERTISING	0	0	5,500	5,500	5,000	(500)	(9.1%)
POSTAGE	100	60	50	50	50	0	0.0%
TELEPHONE	2,600	1,579	2,000	2,000	1,800	(200)	(10.0%)
TRAINING	4,200	5,383	4,200	4,200	4,200	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	6,000	3,524	6,000	6,000	8,000	2,000	33.3%
DUES & MEMBERSHIP	2,000	2,181	3,500	3,500	3,500	0	0.0%
RECORDING FEES	0	0	100	100	100	0	0.0%
OFFICE SUPPLIES	4,600	3,826	5,231	5,260	3,731	(1,529)	(29.1%)
BOOKS & SUBSCRIPTIONS	900	267	300	300	300	0	0.0%
CONTINGENCY	0	0	45,000	34,376	316,291	281,915	820.1%
CAPITAL OUTLAY NEW	1,000	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	1,000	0	0	1,711	0	(1,711)	(100.0%)
Subtotal for Organization	391,604	458,900	470,110	461,226	721,095	259,869	56.3%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
COUNTY ATTORNEY							
SALARIES	112,588	123,414	232,493	144,743	164,730	19,987	13.8%
PART TIME WAGES	800	47,574	800	54,050	0	(54,050)	(100.0%)
SALARIES-OVERTIME	500	184	500	1,500	0	(1,500)	(100.0%)
FICA	8,712	12,617	17,071	17,071	12,103	(4,968)	(29.1%)
VRS	15,199	14,465	30,619	30,619	21,859	(8,760)	(28.6%)
HMP	11,880	9,655	22,937	22,937	19,533	(3,404)	(14.8%)
GROUP LIFE	1,126	1,074	2,069	2,069	1,477	(592)	(28.6%)
WORKERS COMPENSATION	161	164	327	327	238	(89)	(27.2%)
LEGAL SERVICES	134,500	130,037	5,000	37,500	5,000	(32,500)	(86.7%)
MAINT SVC CONTRACT	1,030	1,052	1,030	1,030	1,157	127	12.3%
POSTAGE	100	40	100	100	40	(60)	(60.0%)
TELEPHONE	1,700	1,108	2,000	2,000	2,000	0	0.0%
TRAINING	3,000	1,805	7,500	7,500	6,000	(1,500)	(20.0%)
TRAVEL-VEHICLE ALLOWANCE	0	0	4,000	5,000	4,167	(833)	(16.7%)
DUES & MEMBERSHIP	435	465	1,800	1,800	1,025	(775)	(43.1%)
OFFICE SUPPLIES	1,500	1,487	1,500	1,500	1,500	0	0.0%
BOOKS & SUBSCRIPTIONS	5,300	5,081	5,300	5,300	5,000	(300)	(5.7%)
CAPITAL OUTLAY NEW	900	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	300	0	0	0	0	0	0.0%
Subtotal for Organization	299,731	350,221	335,046	335,046	245,829	(89,217)	(26.6%)

HUMAN RESOURCES

SALARIES	176,812	177,877	182,728	182,728	184,350	1,622	0.9%
PART TIME WAGES	0	133	0	0	0	0	0.0%
SALARIES-OVERTIME	1,200	4,741	5,000	5,000	0	(5,000)	(100.0%)
FICA	13,618	12,809	14,361	14,361	14,103	(258)	(1.8%)
VRS	23,870	23,916	24,065	24,065	24,467	402	1.7%
HMP	18,000	15,222	15,600	15,600	14,748	(852)	(5.5%)
GROUP LIFE	1,768	1,806	1,626	1,626	1,653	27	1.7%
WORKERS COMPENSATION	366	373	394	394	316	(78)	(19.8%)
PRE-EMPLOYMENT PHYSICALS	900	910	900	900	400	(500)	(55.6%)
OTHER CONTRACTED SVCS	3,000	4,305	28,100	28,100	28,400	300	1.1%
MAINT SVC CONTRACT	400	762	700	700	700	0	0.0%
PRINTING	350	85	350	350	200	(150)	(42.9%)
ADVERTISING	10,000	20,420	13,200	13,200	6,000	(7,200)	(54.5%)
TELEPHONE	1,660	1,421	2,158	2,158	1,660	(498)	(23.1%)
TRAINING	6,500	5,953	6,500	6,500	4,190	(2,310)	(35.5%)
DUES & MEMBERSHIP	1,300	1,455	1,325	1,325	1,325	0	0.0%
EMPLOYEE RECOGNITION	8,700	8,548	11,155	11,155	8,596	(2,559)	(22.9%)
OFFICE SUPPLIES	3,200	3,161	2,150	2,150	1,150	(1,000)	(46.5%)
BOOKS & SUBSCRIPTIONS	1,850	2,173	939	939	1,055	116	12.4%
FURNITURE/FIXTURES-NEW	1,500	1,442	0	0	0	0	0.0%
EDP EQUIPMENT	0	0	853	853	0	(853)	(100.0%)
Subtotal for Organization	274,994	287,511	312,104	312,104	293,313	(18,791)	(6.0%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
COMMISSIONER OF REVENUE							
SALARIES	79,341	80,279	83,767	83,767	54,042	(29,725)	(35.5%)
SALARIES-STATE	254,167	255,987	262,555	262,555	255,220	(7,335)	(2.8%)
PART TIME WAGES	16,445	13,555	15,498	15,498	13,140	(2,358)	(15.2%)
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	500	500	0	(500)	(100.0%)
FICA	26,771	25,010	27,717	27,717	24,664	(3,053)	(11.0%)
VRS	45,024	45,258	45,611	45,611	40,965	(4,646)	(10.2%)
HMP	31,584	35,648	37,074	37,074	38,640	1,566	4.2%
GROUP LIFE	3,335	3,361	3,082	3,082	2,768	(314)	(10.2%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	719	732	761	761	551	(210)	(27.6%)
PROGRAMMING SERVICES	4,750	3,147	4,350	7,350	4,350	(3,000)	(40.8%)
OTHER CONTRACTED SVCS	0	0	0	0	1,500	1,500	100.0%
REPAIR & MAINTAIN	250	128	250	250	250	0	0.0%
MAINT SVC CONTRACT	3,250	962	2,675	2,675	2,675	0	0.0%
ADVERTISING	700	815	500	500	500	0	0.0%
POSTAGE	6,550	6,438	6,775	6,775	7,025	250	3.7%
TELEPHONE	3,125	2,554	3,100	3,100	2,850	(250)	(8.1%)
TRAINING	4,525	2,010	4,275	4,275	3,500	(775)	(18.1%)
DUES & MEMBERSHIP	485	440	525	525	525	0	0.0%
EMPLOYEE RECOGNITION	275	0	0	0	0	0	0.0%
OFFICE SUPPLIES	5,775	5,250	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	1,208	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	490,186	482,781	504,790	507,790	458,940	(48,850)	(9.6%)
REAL ESTATE ASSESSMENT							
SALARIES	196,560	186,708	244,470	244,470	237,489	(6,981)	(2.9%)
PART TIME WAGES	0	1,477	20,000	95,000	35,000	(60,000)	(63.2%)
SALARIES-OVERTIME	10,000	15,031	20,000	35,000	20,000	(15,000)	(42.9%)
FICA	15,802	15,318	21,777	21,777	22,375	598	2.7%
VRS	26,536	24,391	32,222	32,222	31,520	(702)	(2.2%)
HMP	15,636	6,667	19,452	19,452	18,396	(1,056)	(5.4%)
GROUP LIFE	1,966	1,811	2,177	2,177	2,130	(47)	(2.2%)
WORKERS COMPENSATION	2,997	3,052	5,805	5,805	4,319	(1,486)	(25.6%)
PROGRAMMING SERVICES	10,425	16,482	10,425	10,425	10,500	75	0.7%
PROFESSIONAL SERVICES	0	3,020	0	0	0	0	0.0%
BOARD OF EQUALIZATION	16,770	0	16,770	16,770	16,770	0	0.0%
OTHER CONTRACTED SVCS	0	1,903	0	0	0	0	0.0%
REPAIR & MAINTAIN	100	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	3,015	221	3,200	3,200	0	(3,200)	(100.0%)
ADVERTISING	300	0	300	300	400	100	33.3%
POSTAGE	10,720	1,150	12,000	12,000	13,000	1,000	8.3%
TELEPHONE	4,910	4,109	4,100	4,100	4,200	100	2.4%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	2,800	1,508	4,000	4,000	4,000	0	0.0%
DUES & MEMBERSHIP	600	1,807	1,615	1,615	2,000	385	23.8%
OFFICE SUPPLIES	2,500	6,275	2,500	2,500	7,000	4,500	180.0%
AUTOMOTIVE SUPPLIES	1,655	2,256	1,800	1,800	2,600	800	44.4%
CAPITAL OUTLAY NEW	1,500	7,564	0	10,000	0	(10,000)	(100.0%)
Subtotal for Organization	324,792	300,751	422,613	522,613	431,699	(90,914)	(17.4%)

TREASURER

SALARIES	68,283	59,697	68,016	68,016	67,714	(302)	(0.4%)
SALARIES-STATE	288,466	289,686	298,684	298,684	297,369	(1,315)	(0.4%)
PART TIME WAGES	0	11,410	0	0	0	0	0.0%
PART TIME WAGES-STATE	14,575	0	14,969	14,969	0	(14,969)	(100.0%)
SALARIES-OVERTIME	1,750	1,287	1,750	1,750	0	(1,750)	(100.0%)
FICA	28,540	25,954	29,331	29,331	27,929	(1,402)	(4.8%)
VRS	48,161	46,949	48,294	48,294	48,374	80	0.2%
HMP	30,912	34,364	37,830	37,830	39,504	1,674	4.4%
GROUP LIFE	3,567	3,486	3,264	3,264	3,269	5	0.2%
WORKERS COMPENSATION	767	781	805	805	624	(181)	(22.5%)
LEGAL SERVICES	2,500	6,053	2,500	2,500	2,500	0	0.0%
PROGRAMMING SERVICES	4,109	4,109	925	925	551	(374)	(40.4%)
REPAIR & MAINTAIN	1,417	634	1,174	1,174	85	(1,089)	(92.8%)
MAINT SVC CONTRACT	1,050	758	790	790	790	0	0.0%
PRINTING	12,940	12,138	13,180	13,180	12,771	(409)	(3.1%)
ADVERTISING	231	368	243	243	0	(243)	(100.0%)
PURCHASE SERVICES/GOVMT	34,485	43,403	40,490	40,490	40,490	0	0.0%
POSTAGE	56,866	54,892	63,126	63,126	63,821	695	1.1%
TELEPHONE	3,489	2,183	2,395	2,395	2,715	320	13.4%
LEASE/RENT OF EQUIPMENT	6,499	6,498	6,799	6,799	7,099	300	4.4%
TRAINING	5,275	2,834	6,751	6,751	4,755	(1,996)	(29.6%)
DUES & MEMBERSHIP	1,085	1,135	1,060	1,060	840	(220)	(20.8%)
OFFICE SUPPLIES	2,818	2,263	2,896	2,896	2,675	(221)	(7.6%)
BOOKS & SUBSCRIPTIONS	290	169	100	100	150	50	50.0%
CAPITAL OUTLAY NEW	2,900	3,002	0	0	0	0	0.0%
Subtotal for Organization	620,975	614,054	645,372	645,372	624,025	(21,347)	(3.3%)

FINANCE

SALARIES	216,768	202,794	229,333	229,333	226,756	(2,577)	(1.1%)
PART TIME WAGES	1,000	553	1,000	1,000	0	(1,000)	(100.0%)
SALARIES-OVERTIME	700	194	700	700	0	(700)	(100.0%)
FICA	16,713	14,660	17,674	17,674	17,347	(327)	(1.9%)
VRS	29,264	26,922	30,203	30,203	30,095	(108)	(0.4%)
HMP	15,636	12,856	15,978	15,978	18,372	2,394	15.0%
GROUP LIFE	2,168	1,999	2,041	2,041	2,034	(7)	(0.3%)
WORKERS COMPENSATION	449	457	485	485	388	(97)	(20.0%)
LEGAL SERVICES	0	0	3,000	3,000	0	(3,000)	(100.0%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
PROFESSIONAL SERVICES	550	480	54,180	54,180	58,045	3,865	7.1%
REPAIR & MAINTAIN	300	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	4,958	5,105	5,242	5,743	5,242	(501)	(8.7%)
PRINTING	4,400	3,940	4,350	4,350	2,730	(1,620)	(37.2%)
POSTAGE	200	170	200	200	200	0	0.0%
TELEPHONE	2,300	1,422	1,500	1,500	1,848	348	23.2%
TRAINING	4,555	2,794	4,355	4,355	3,000	(1,355)	(31.1%)
DUES & MEMBERSHIP	1,291	1,502	1,302	1,302	1,311	9	0.7%
OFFICE SUPPLIES	4,800	4,030	4,800	4,299	4,400	101	2.3%
BOOKS & SUBSCRIPTIONS	500	537	500	500	185	(315)	(63.0%)
CAPITAL OUTLAY NEW	2,000	1,826	0	0	0	0	0.0%
Subtotal for Organization	308,552	282,240	376,843	376,843	371,953	(4,890)	(1.3%)

DEPT OF TECHNOLOGY

SALARIES	538,014	534,969	572,145	572,145	567,998	(4,147)	(0.7%)
PART TIME WAGES	37,809	35,591	35,608	35,608	34,132	(1,476)	(4.1%)
SALARIES-OVERTIME	1,500	3,024	1,500	26,500	0	(26,500)	(100.0%)
FICA	44,165	41,269	46,608	46,608	46,063	(545)	(1.2%)
VRS	72,632	71,483	75,351	75,351	75,385	34	0.0%
HMP	39,132	50,488	54,523	54,523	63,156	8,633	15.8%
GROUP LIFE	5,380	5,308	5,092	5,092	5,094	2	0.0%
WORKERS COMPENSATION	1,186	1,208	1,279	1,279	1,032	(247)	(19.3%)
PROFESSIONAL SERVICES	2,000	11,580	2,000	2,000	2,000	0	0.0%
COMPUTER LICENSES	185,600	186,295	185,600	185,600	185,600	0	0.0%
REPAIR & MAINTAIN	300	197	300	300	300	0	0.0%
MAINT SVC CONTRACT	12,000	11,373	12,000	12,000	12,000	0	0.0%
PRINTING	1,500	1,871	1,500	1,500	1,500	0	0.0%
POSTAGE	300	151	300	300	300	0	0.0%
TELEPHONE	10,000	8,947	9,000	9,000	9,000	0	0.0%
TELECOMMUNICATION LINES	15,260	16,651	15,260	15,260	15,260	0	0.0%
TRAINING	8,000	11,713	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	700	810	700	700	700	0	0.0%
OFFICE SUPPLIES	1,700	1,226	1,700	1,700	1,700	0	0.0%
AUTOMOTIVE SUPPLIES	1,200	1,084	1,200	1,200	1,200	0	0.0%
BOOKS & SUBSCRIPTIONS	1,000	900	200	200	200	0	0.0%
DATA PROCESSING SUPPLIES	2,500	3,847	2,000	2,000	2,000	0	0.0%
CAPITAL OUTLAY NEW	7,000	4,485	7,000	8,297	0	(8,297)	(100.0%)
FURNITURE/FIXTURES-NEW	1,500	1,962	1,000	1,000	0	(1,000)	(100.0%)
EDP EQUIPMENT	12,000	12,879	12,000	12,000	12,000	0	0.0%
Subtotal for Organization	1,002,378	1,019,310	1,051,866	1,078,163	1,044,620	(33,543)	(3.1%)

CENTRAL PURCHASING

SALARIES	135,723	128,404	154,593	154,593	147,242	(7,351)	(4.8%)
PART TIME WAGES	19,964	15,587	0	0	0	0	0.0%
SALARIES-OVERTIME	2,000	75	750	750	0	(750)	(100.0%)
FICA	12,063	10,431	11,884	11,884	11,264	(620)	(5.2%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
VRS	18,323	17,301	20,360	20,360	19,542	(818)	(4.0%)
HMP	10,584	10,070	13,597	13,597	18,828	5,231	38.5%
GROUP LIFE	1,357	1,285	1,376	1,376	1,321	(55)	(4.0%)
WORKERS COMPENSATION	324	330	326	326	252	(74)	(22.7%)
PROFESSIONAL SERVICES	3,000	298	3,000	2,000	2,000	0	0.0%
REPAIR & MAINTAIN	300	91	300	300	300	0	0.0%
REPAIR & MAINTAIN/EQUIP	400	0	400	400	400	0	0.0%
MAINT SVC CONTRACT	7,450	3,555	8,000	8,000	7,653	(347)	(4.3%)
PRINTING	1,500	386	1,500	1,500	800	(700)	(46.7%)
ADVERTISING	20,000	6,164	14,500	14,500	7,200	(7,300)	(50.3%)
POSTAGE	48,290	36,819	43,323	43,323	40,983	(2,340)	(5.4%)
TELEPHONE	2,100	1,400	1,775	1,775	1,800	25	1.4%
LEASE/RENT OF EQUIPMENT	4,850	4,821	10,442	10,442	9,828	(614)	(5.9%)
TRAINING	5,825	5,446	4,825	5,825	4,750	(1,075)	(18.5%)
DUES & MEMBERSHIP	455	740	500	500	500	0	0.0%
OFFICE SUPPLIES	5,200	2,797	3,500	3,500	3,500	0	0.0%
BOOKS & SUBSCRIPTIONS	1,650	773	1,260	1,260	736	(524)	(41.6%)
OTHER OPERATING SUPPLIES	0	(420)	0	0	0	0	0.0%
INVENTORY SUPPLIES	3,000	(922)	1,000	1,000	500	(500)	(50.0%)
COPY SUPPLIES	500	398	500	500	500	0	0.0%
CAPITAL OUTLAY NEW	1,500	1,280	0	0	0	0	0.0%
EDP EQUIPMENT	1,200	60	0	0	0	0	0.0%
Subtotal for Organization	307,558	247,167	297,711	297,711	279,899	(17,812)	(6.0%)

INSURANCE

VEHICLE INSURANCE	68,100	71,924	75,520	75,520	82,632	7,112	9.4%
SURETY BOND PAYMENTS	250	400	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,700	4,640	4,700	4,700	4,700	0	0.0%
GENERAL LIABILITY INSUR	40,404	39,070	41,024	41,024	43,924	2,900	7.1%
PROPERTY INSURANCE	49,428	43,560	45,702	45,702	53,393	7,691	16.8%
Subtotal for Organization	162,882	159,594	167,196	167,196	184,899	17,703	10.6%

DEPT OF HOUSING

SALARIES	84,652	84,652	86,938	86,938	86,269	(669)	(0.8%)
PART TIME WAGES	9,857	10,360	0	133	0	(133)	(100.0%)
SALARIES-OVERTIME	1,200	0	1,200	1,067	0	(1,067)	(100.0%)
FICA	7,459	7,417	6,743	6,743	6,600	(143)	(2.1%)
VRS	11,428	11,394	11,450	11,450	11,450	0	0.0%
GROUP LIFE	847	846	774	774	774	0	0.0%
WORKERS COMPENSATION	1,955	2,032	1,456	1,456	1,060	(396)	(27.2%)
MAINT SVC CONTRACT	440	341	440	440	440	0	0.0%
POSTAGE	1,285	1,316	1,285	1,285	1,285	0	0.0%
TELEPHONE	1,045	420	545	545	545	0	0.0%
TRAVEL-MILEAGE	2,750	2,750	2,875	2,875	2,875	0	0.0%
TRAINING	1,000	761	500	500	500	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	1,800	1,800	2,400	2,400	0	(2,400)	(100.0%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	1,600	2,566	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	500	51	0	0	0	0	0.0%
Subtotal for Organization	127,818	126,707	118,206	118,206	113,398	(4,808)	(4.1%)

REGISTRAR

SALARIES	30,257	28,527	31,379	31,379	31,138	(241)	(0.8%)
SALARIES-STATE	46,883	46,883	47,647	47,647	47,647	0	0.0%
PART TIME WAGES	20,000	23,774	20,321	20,321	12,185	(8,136)	(40.0%)
SALARIES-ELECT OFFIC	27,000	31,690	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	2,000	1,732	2,000	2,000	0	(2,000)	(100.0%)
BOARD MEMBER SALARIES	7,891	7,890	8,019	8,019	8,019	0	0.0%
FICA	8,188	7,735	8,367	8,367	7,572	(795)	(9.5%)
VRS	10,414	10,423	10,408	10,408	10,408	0	0.0%
HMP	6,120	6,009	6,252	6,252	7,188	936	15.0%
GROUP LIFE	771	774	703	703	703	0	0.0%
WORKERS COMPENSATION	220	224	286	286	215	(71)	(24.8%)
MAINT SVC CONTRACT	1,000	579	1,000	1,000	1,000	0	0.0%
ADVERTISING	1,500	877	1,500	1,500	750	(750)	(50.0%)
POSTAGE	100	66	100	100	100	0	0.0%
TELEPHONE	2,000	1,820	2,000	2,000	2,000	0	0.0%
LEASE/RENT OF BUILDINGS	1,500	1,875	1,500	1,500	1,500	0	0.0%
TRAINING	2,000	3,035	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	450	456	450	450	450	0	0.0%
OFFICE SUPPLIES	3,000	2,392	3,000	3,000	3,000	0	0.0%
ELECTION SUPPLIES	8,000	16,369	10,000	10,000	12,000	2,000	20.0%
FURNITURE/FIXTURES-NEW	3,000	773	0	3,800	0	(3,800)	(100.0%)
Subtotal for Organization	182,294	193,903	183,932	187,732	174,875	(12,857)	(6.8%)

TRANSFERS OUT

TRANSFERS OUT	28,401,754	27,918,277	30,257,099	31,064,937	26,704,008	(4,360,929)	(14.0%)
Subtotal for Organization	28,401,754	27,918,277	30,257,099	31,064,937	26,704,008	(4,360,929)	(14.0%)

CIRCUIT COURT JUDGE

SALARIES	39,043	39,332	39,505	39,505	40,377	872	2.2%
SALARIES-OTHER	9,500	11,904	11,500	11,500	11,500	0	0.0%
FICA	2,987	2,919	3,022	3,022	3,089	67	2.2%
VRS	5,271	5,294	5,203	5,203	5,359	156	3.0%
HMP	3,396	3,342	3,474	3,474	3,996	522	15.0%
GROUP LIFE	390	393	352	352	362	10	2.8%
WORKERS COMPENSATION	55	56	83	83	69	(14)	(16.9%)
REPAIR & MAINTAIN	250	27	250	250	250	0	0.0%
PRINTING	400	193	400	400	400	0	0.0%
POSTAGE	200	381	300	300	300	0	0.0%
TELEPHONE	2,000	1,112	1,700	1,700	1,700	0	0.0%
TRAINING	500	18	500	500	500	0	0.0%
DUES & MEMBERSHIP	200	0	200	200	200	0	0.0%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	800	1,395	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,585	2,500	2,500	2,500	0	0.0%
FURNITURE/FIXTURES-NEW	500	0	0	0	0	0	0.0%
Subtotal for Organization	67,992	68,952	69,989	69,989	71,602	1,613	2.3%

GENERAL DIST COURT

LEGAL SERVICES	0	0	0	0	60,000	60,000	100.0%
REPAIR & MAINTAIN	500	0	500	500	500	0	0.0%
MAINT SVC CONTRACT	1,500	237	1,500	1,500	1,500	0	0.0%
POSTAGE	1,750	565	1,750	1,750	1,500	(250)	(14.3%)
TELEPHONE	4,000	2,908	3,000	3,000	3,000	0	0.0%
TRAINING	2,000	29	2,000	2,000	500	(1,500)	(75.0%)
DUES & MEMBERSHIP	200	200	200	200	300	100	50.0%
OFFICE SUPPLIES	4,500	2,905	4,500	4,500	4,500	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,834	2,500	2,500	3,000	500	20.0%
CAPITAL OUTLAY NEW	1,000	0	0	0	0	0	0.0%
Subtotal for Organization	17,950	9,678	15,950	15,950	74,800	58,850	369.0%

COMM OF ACCTS

OTHER OPERATING SUPPLIES	500	617	500	500	550	50	10.0%
Subtotal for Organization	500	617	500	500	550	50	10.0%

MAGISTRATE

MAINT SVC CONTRACT	300	153	300	300	300	0	0.0%
POSTAGE	100	69	100	100	100	0	0.0%
TRAVEL-MILEAGE	5,000	5,000	5,000	5,000	0	(5,000)	(100.0%)
DUES & MEMBERSHIP	50	25	50	50	50	0	0.0%
OFFICE SUPPLIES	200	199	200	200	2,050	1,850	925.0%
Subtotal for Organization	5,650	5,445	5,650	5,650	2,500	(3,150)	(55.8%)

J & D COURT

MAINT SVC CONTRACT	3,700	2,408	3,700	3,700	3,000	(700)	(18.9%)
DRY CLEANING/LAUNDRY	75	0	0	0	75	75	100.0%
POSTAGE	100	0	10	72	0	(72)	(100.0%)
TELEPHONE	12,500	5,579	5,800	5,800	6,000	200	3.4%
LEASE/RENT OF EQUIPMENT	6,200	1,725	2,200	3,200	2,000	(1,200)	(37.5%)
TRAINING	500	0	100	468	400	(68)	(14.5%)
DUES & MEMBERSHIP	250	298	250	210	200	(10)	(4.8%)
OFFICE SUPPLIES	6,200	6,132	6,200	4,770	6,000	1,230	25.8%
BOOKS & SUBSCRIPTIONS	2,300	2,545	2,300	2,300	2,300	0	0.0%
CAPITAL OUTLAY NEW	1,500	462	0	40	0	(40)	(100.0%)
FURNITURE/FIXTURES-NEW	1,200	944	0	0	0	0	0.0%
Subtotal for Organization	34,525	20,093	20,560	20,560	19,975	(585)	(2.8%)

COURT SERVICE UNIT

JUVENILE DETENTION	133,000	240,350	125,000	125,000	170,000	45,000	36.0%
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FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
GROUP HOME	9,000	4,320	9,000	9,000	7,500	(1,500)	(16.7%)
POSTAGE	35	40	40	40	40	0	0.0%
TELEPHONE	5,000	3,060	5,000	5,000	4,500	(500)	(10.0%)
LEASE/RENT OF BUILDINGS	8,700	7,411	9,400	9,400	9,800	400	4.3%
OFFICE SUPPLIES	500	372	500	500	500	0	0.0%
FURNITURE/FIXTURES-NEW	2,850	913	0	670	0	(670)	(100.0%)
Subtotal for Organization	159,085	256,466	148,940	149,610	192,340	42,730	28.6%

COLONIAL GROUP HOME COMM

ADMINISTRATIVE SERVICES	2,010	2,010	2,180	2,180	2,180	0	0.0%
PSYCHOLOGICAL SERVICES	10,522	10,522	10,229	10,229	10,229	0	0.0%
GROUP HOME	0	0	0	0	0	0	0.0%
CROSSROADS	93,811	93,811	102,142	102,142	102,142	0	0.0%
PROJECT INSIGHT	31,611	31,611	34,372	34,372	34,372	0	0.0%
COMMUNITY SUPERVISION	56,996	56,996	59,892	59,892	59,892	0	0.0%
TELEPHONE	2,400	1,907	1,800	1,800	1,800	0	0.0%
Subtotal for Organization	197,350	196,857	210,615	210,615	210,615	0	0.0%

CLERK OF CIRCUIT COURT

SALARIES	23,683	19,590	24,513	24,513	24,324	(189)	(0.8%)
SALARIES-STATE	253,429	255,657	259,707	259,707	258,504	(1,203)	(0.5%)
PART TIME WAGES	0	730	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	2,000	1,504	2,000	2,000	0	(2,000)	(100.0%)
FICA	21,088	20,479	21,808	21,808	21,637	(171)	(0.8%)
VRS	37,410	36,792	37,432	37,432	37,432	0	0.0%
HMP	15,948	16,808	30,882	30,882	22,392	(8,490)	(27.5%)
GROUP LIFE	2,771	2,732	2,530	2,530	2,530	0	0.0%
WORKERS COMPENSATION	574	585	601	601	483	(118)	(19.6%)
AUDITING SERVICES	3,000	788	3,000	3,000	2,500	(500)	(16.7%)
PROFESSIONAL SERVICES	12,000	763	8,000	8,000	7,000	(1,000)	(12.5%)
REPAIR & MAINTAIN	300	0	800	800	500	(300)	(37.5%)
MAINT SVC CONTRACT	3,500	1,066	2,500	2,500	2,500	0	0.0%
PRINTING	1,500	0	1,500	1,500	900	(600)	(40.0%)
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
POSTAGE	4,000	1,897	3,200	3,200	3,000	(200)	(6.3%)
TELEPHONE	4,000	2,347	3,500	3,500	3,000	(500)	(14.3%)
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	3,000	568	3,000	3,000	1,000	(2,000)	(66.7%)
DUES & MEMBERSHIP	400	100	500	500	500	0	0.0%
OFFICE SUPPLIES	9,000	7,626	9,000	9,000	9,000	0	0.0%
BOOKS & SUBSCRIPTIONS	250	0	250	250	200	(50)	(20.0%)
CAPITAL OUTLAY NEW	3,000	75,996	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	1,500	0	0	0	0	0	0.0%
Subtotal for Organization	402,353	446,026	414,723	414,723	397,402	(17,321)	(4.2%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
VICTIM WITNESS							
SALARIES-STATE	40,195	32,972	34,943	34,943	34,674	(269)	(0.8%)
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	3,075	2,524	2,673	2,673	2,652	(21)	(0.8%)
VRS	5,426	4,198	4,602	4,602	4,602	0	0.0%
HMP	3,396	0	0	0	0	0	0.0%
GROUP LIFE	402	312	311	311	311	0	0.0%
WORKERS COMPENSATION	57	58	49	49	49	0	0.0%
TELEPHONE	1,584	1,056	1,584	1,584	1,584	0	0.0%
TRAINING	567	1,231	567	567	567	0	0.0%
OFFICE SUPPLIES	2,886	4,392	2,886	2,886	2,886	0	0.0%
OTHER EXP-DONATIONS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	57,588	46,744	47,615	47,615	47,325	(290)	(0.6%)

COMMWEALTH ATTORNEY

SALARIES	33,196	33,197	34,545	34,545	0	(34,545)	(100.0%)
SALARIES-STATE	368,905	367,790	381,230	381,230	384,168	2,938	0.8%
PART TIME WAGES	30,172	25,883	30,987	30,987	47,180	16,193	52.3%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	32,174	30,981	33,449	33,449	32,567	(882)	(2.6%)
VRS	54,284	53,777	54,758	54,758	50,871	(3,887)	(7.1%)
HMP	28,224	23,483	25,345	25,345	21,936	(3,409)	(13.5%)
GROUP LIFE	4,021	3,994	3,700	3,700	3,438	(262)	(7.1%)
UNEMPLOYMENT INSURANCE	0	7,398	0	0	0	0	0.0%
WORKERS COMPENSATION	611	622	625	625	600	(25)	(4.0%)
PROFESSIONAL SERVICES	3,500	1,873	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,500	328	1,000	1,000	1,000	0	0.0%
POSTAGE	650	370	500	500	450	(50)	(10.0%)
TELEPHONE	4,500	2,563	4,500	4,500	4,000	(500)	(11.1%)
TRAINING	6,000	5,444	9,000	9,000	6,000	(3,000)	(33.3%)
DUES & MEMBERSHIP	3,200	2,914	4,000	4,000	3,200	(800)	(20.0%)
OFFICE SUPPLIES	2,500	1,929	2,000	2,000	2,100	100	5.0%
BOOKS & SUBSCRIPTIONS	3,200	2,242	3,200	3,200	3,200	0	0.0%
ASSET FORF-FED	23,000	0	23,625	23,625	23,628	3	0.0%
ASSET FORF-STATE	13,000	0	15,638	15,638	16,277	639	4.1%
CAPITAL OUTLAY NEW	4,500	208	0	0	0	0	0.0%
Subtotal for Organization	617,137	564,996	628,102	628,102	600,615	(27,487)	(4.4%)

SHERIFF

SALARIES	1,105,796	1,072,529	1,113,442	1,113,442	945,703	(167,739)	(15.1%)
SALARIES-STATE	1,434,213	1,429,187	1,437,495	1,437,495	1,456,073	18,578	1.3%
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	10,873	26,777	0	0	0	0	0.0%
SALARIES-OTHER	0	22,762	0	0	0	0	0.0%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
SALARIES-EXTRA DUTY	40,000	43,417	40,000	40,000	40,000	0	0.0%
SALARIES-US MARSHALLS	15,000	34,159	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	140,710	152,629	140,710	140,710	150,710	10,000	7.1%
EDUCATION SUPPLEMENT	11,400	11,964	11,400	11,400	13,200	1,800	15.8%
SPECIAL DUTY ALLOCATION	12,000	11,400	12,000	12,000	13,200	1,200	10.0%
FICA	211,376	206,156	211,909	211,909	202,069	(9,840)	(4.6%)
VRS	344,440	325,709	337,460	337,460	320,372	(17,088)	(5.1%)
HMP	189,360	185,271	214,652	214,652	240,996	26,344	12.3%
GROUP LIFE	25,514	24,179	22,805	22,805	21,650	(1,155)	(5.1%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	63,653	64,820	64,988	64,988	64,568	(420)	(0.6%)
MEDICAL SERVICES	3,200	7,641	3,200	3,200	3,200	0	0.0%
OTHER CONTRACTED SVCS	0	16,922	0	0	22,000	22,000	100.0%
REPAIR & MAINTAIN	13,900	4,271	13,900	13,900	13,900	0	0.0%
REPAIR & MAINTAIN/AUTO	149,560	103,671	149,560	149,560	149,560	0	0.0%
MAINT SVC CONTRACT	58,000	41,044	58,000	58,000	58,000	0	0.0%
POSTAGE	4,000	1,589	4,000	4,000	4,000	0	0.0%
TELEPHONE	44,000	52,444	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	61,319	73,676	70,819	70,819	60,819	(10,000)	(14.1%)
DUES & MEMBERSHIP	10,000	9,410	12,110	12,110	12,110	0	0.0%
SUSPENSE EXPENSE	0	787	0	0	0	0	0.0%
OFFICE SUPPLIES	15,000	17,216	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	168,784	200,179	180,784	180,784	180,784	0	0.0%
POLICE SUPPLIES	44,000	30,085	44,000	44,000	39,000	(5,000)	(11.4%)
UNIFORMS	43,326	36,225	43,326	43,326	38,326	(5,000)	(11.5%)
ANIMAL SUPPLIES	0	0	0	0	0	0	0.0%
DARE SUPPLIES	12,000	12,158	12,000	12,000	12,000	0	0.0%
OTHER MISC EXPENSES	8,000	14,105	8,000	8,000	5,500	(2,500)	(31.3%)
ASSET FORF-FED	135,000	61,110	209,000	209,000	151,215	(57,785)	(27.6%)
ASSET FORF-STATE	82,000	22,500	17,340	17,340	17,469	129	0.7%
OTHER EXP-DONATIONS	0	4,293	10,000	10,000	10,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	8,000	7,579	8,000	8,000	8,000	0	0.0%
CAPITAL OUTLAY NEW	68,000	66,600	38,000	38,000	33,000	(5,000)	(13.2%)
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	0	4,825	0	0	0	0	0.0%
CAPITAL-GRANT C	0	13,940	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	5,000	1,250	5,000	5,000	3,500	(1,500)	(30.0%)
COMMUNICATIONS EQUIPMT	45,000	32,770	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	4,584,424	4,448,449	4,599,900	4,599,900	4,396,924	(202,976)	(4.4%)

E911

SALARIES	138,560	150,392	144,047	144,047	142,939	(1,108)	(0.8%)
PART TIME WAGES	30,846	23,410	31,786	31,786	16,077	(15,709)	(49.4%)
SALARIES-OTHER	0	490	0	0	0	0	0.0%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	5,000	10,064	5,000	5,000	5,000	0	0.0%
FICA	13,342	13,572	13,834	13,834	12,547	(1,287)	(9.3%)
VRS	18,706	20,314	18,971	18,971	18,971	0	0.0%
HMP	15,636	17,839	15,978	15,978	21,132	5,154	32.3%
GROUP LIFE	1,386	1,509	1,282	1,282	1,282	0	0.0%
WORKERS COMPENSATION	358	365	380	380	281	(99)	(26.1%)
PROFESSIONAL SERVICES	20,000	14,110	20,000	20,000	20,000	0	0.0%
MAINT SVC CONTRACT	48,000	61,776	63,000	63,000	63,000	0	0.0%
PRINTING	10,000	0	10,000	10,000	10,000	0	0.0%
EDP EQUIPMENT	20,000	14,326	20,000	20,000	5,000	(15,000)	(75.0%)
Subtotal for Organization	321,834	328,166	344,278	344,278	316,229	(28,049)	(8.1%)

FIRE AND RESCUE

MAINT SVC CONTRACT	26,243	23,680	25,963	25,963	25,963	0	0.0%
ABINGDON CONTRIBUTION	785,200	785,200	821,562	821,562	821,562	0	0.0%
ABINGDON STATE GRANT	58,250	63,637	58,250	58,250	68,500	10,250	17.6%
GLOU CONTRIBUTION	759,500	759,500	819,900	819,900	814,500	(5,400)	(0.7%)
GLOU STATE GRANT	58,250	63,637	58,250	58,250	68,500	10,250	17.6%
PEN EMS COUNCIL	3,478	3,478	3,478	3,478	3,478	0	0.0%
Subtotal for Organization	1,690,921	1,699,132	1,787,403	1,787,403	1,802,503	15,100	0.8%

STATE FOREST SERVICE

CONTRIBUTIONS	4,957	4,956	4,957	4,957	6,939	1,982	40.0%
Subtotal for Organization	4,957	4,956	4,957	4,957	6,939	1,982	40.0%

RADIO SYSTEM O&M

REPAIR & MAINTAIN	0	0	0	0	10,000	10,000	100.0%
MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	0	0	0	0	21,000	21,000	100.0%
PROPANE FUEL	0	0	0	0	2,000	2,000	100.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	33,000	33,000	100.0%

JAIL

SALARIES	71,836	66,156	83,605	83,605	82,962	(643)	(0.8%)
SALARIES-STATE	1,391,426	1,325,343	1,385,710	1,385,710	1,368,598	(17,112)	(1.2%)
PART TIME WAGES	7,251	14,363	7,146	7,146	7,146	0	0.0%
PART TIME WAGES-STATE	15,963	15,326	27,087	27,087	26,694	(393)	(1.5%)
SALARIES-OVERTIME	65,000	78,274	65,000	65,000	65,000	0	0.0%
FICA	118,620	108,900	120,001	120,001	118,612	(1,389)	(1.2%)
VRS	197,540	186,896	193,509	193,509	192,652	(857)	(0.4%)
HMP	155,724	141,977	152,888	152,888	188,052	35,164	23.0%
GROUP LIFE	14,633	13,879	13,077	13,077	13,019	(58)	(0.4%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	41,424	42,184	41,603	41,603	42,355	752	1.8%
MEDICAL SERVICES	165,000	152,513	165,000	165,000	165,000	0	0.0%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
REPAIR & MAINTAIN	8,500	7,712	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	9,352	4,245	9,352	9,352	9,352	0	0.0%
DRY CLEANING/LAUNDRY	5,100	4,659	5,100	5,100	4,600	(500)	(9.8%)
PURCHASE SERVICES/GOVMT	0	(1,420)	0	0	0	0	0.0%
BOARD PRISONERS	30,000	10,871	30,000	30,000	21,000	(9,000)	(30.0%)
POSTAGE	2,000	1,000	2,000	2,000	2,000	0	0.0%
TELEPHONE	16,000	12,260	16,000	16,000	14,000	(2,000)	(12.5%)
TRAINING	25,000	20,403	26,976	26,976	26,976	0	0.0%
OFFICE SUPPLIES	8,000	9,638	8,000	8,000	8,000	0	0.0%
FOOD SUPPLIES	135,000	144,145	135,000	135,000	135,000	0	0.0%
MEDICAL SUPPLIES	80,000	71,765	98,000	98,000	98,000	0	0.0%
LINEN SUPPLIES	5,000	2,500	5,000	5,000	5,000	0	0.0%
UNIFORMS	6,000	3,716	6,000	6,000	3,500	(2,500)	(41.7%)
OTHER MISC EXPENSES	4,000	3,979	4,000	4,000	6,000	2,000	50.0%
FURNITURE/FIXTURES-NEW	2,000	703	2,000	2,000	2,000	0	0.0%
EQUIPMENT-INMATE	30,000	33,451	30,000	38,768	30,000	(8,768)	(22.6%)
Subtotal for Organization	2,610,369	2,475,438	2,640,554	2,649,322	2,644,018	(5,304)	(0.2%)

PRETRIAL AND PROBATION

SALARIES	209,519	217,147	255,957	255,957	249,849	(6,108)	(2.4%)
PART TIME WAGES	22,874	0	9,987	9,987	9,984	(3)	(0.0%)
FICA	17,778	15,573	20,345	20,345	19,877	(468)	(2.3%)
VRS	28,285	29,376	33,710	33,710	33,160	(550)	(1.6%)
HMP	22,824	22,146	29,575	29,575	22,824	(6,751)	(22.8%)
GROUP LIFE	2,095	2,182	2,278	2,278	2,241	(37)	(1.6%)
WORKERS COMPENSATION	5,968	6,077	7,101	7,101	7,146	45	0.6%
PROGRAMMING SERVICES	3,079	5,285	3,505	3,505	3,505	0	0.0%
ELECTRICAL SERVICES	2,100	2,030	2,400	2,400	2,400	0	0.0%
POSTAGE	420	419	430	430	430	0	0.0%
TELEPHONE	8,400	6,461	6,000	6,000	6,400	400	6.7%
LEASE/RENT OF BUILDINGS	16,312	15,594	15,800	15,800	15,400	(400)	(2.5%)
TRAINING	5,372	4,617	6,116	6,116	6,110	(6)	(0.1%)
OFFICE SUPPLIES	4,000	3,542	4,600	4,600	4,600	0	0.0%
OTHER OPERATING SUPPLIES	11,198	10,804	10,590	10,590	10,088	(502)	(4.7%)
OTHER MISC EXPENSES	3,079	0	3,505	3,505	3,505	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	363,303	341,254	411,899	411,899	397,519	(14,380)	(3.5%)

CODES COMPLIANCE

SALARIES	562,858	550,074	583,312	583,312	554,327	(28,985)	(5.0%)
PART TIME WAGES	33,950	37,595	34,926	34,926	0	(34,926)	(100.0%)
SALARIES-OVERTIME	2,000	1,347	2,000	2,000	0	(2,000)	(100.0%)
BOARD MEMBER SALARIES	4,900	4,125	4,900	4,900	4,650	(250)	(5.1%)
FICA	45,809	42,513	47,448	47,448	42,406	(5,042)	(10.6%)
VRS	75,986	73,175	76,822	76,822	73,606	(3,216)	(4.2%)
HMP	59,460	55,805	57,660	57,660	59,112	1,452	2.5%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
GROUP LIFE	5,629	5,434	5,191	5,191	4,974	(217)	(4.2%)
WORKERS COMPENSATION	8,793	8,954	9,312	9,312	6,309	(3,003)	(32.2%)
PROFESSIONAL SERVICES	1,000	788	1,000	1,000	0	(1,000)	(100.0%)
OTHER CONTRACTED SVCS	15,000	3,265	8,500	8,500	8,500	0	0.0%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	3,000	1,365	3,205	3,205	2,500	(705)	(22.0%)
ADVERTISING	2,900	2,480	2,750	2,750	2,750	0	0.0%
POSTAGE	0	22	0	0	0	0	0.0%
TELEPHONE	9,000	10,581	10,000	10,000	10,500	500	5.0%
TELECOMMUNICATION LINES	0	0	7,020	7,020	5,150	(1,870)	(26.6%)
TRAINING	4,750	4,688	5,000	5,000	4,500	(500)	(10.0%)
CERTIFICATION	700	180	2,000	2,000	1,750	(250)	(12.5%)
DUES & MEMBERSHIP	750	735	750	750	750	0	0.0%
OFFICE SUPPLIES	3,600	3,280	3,000	3,000	3,000	0	0.0%
AUTOMOTIVE SUPPLIES	14,500	17,042	16,325	16,325	15,000	(1,325)	(8.1%)
BOOKS & SUBSCRIPTIONS	4,500	4,039	1,000	1,000	1,000	0	0.0%
OTHER MISC EXPENSES	7,750	8,249	10,285	10,285	8,100	(2,185)	(21.2%)
OTHER EXPENSES-GRANTS	2,000	45	0	0	0	0	0.0%
ENVIRONMENTAL PROG-GRANTS	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,000	7,981	0	1,643	0	(1,643)	(100.0%)
Subtotal for Organization	871,835	843,761	892,406	894,049	808,884	(85,165)	(9.5%)

ANIMAL CONTROL

SALARIES	153,907	146,561	159,112	159,112	156,545	(2,567)	(1.6%)
PART TIME WAGES	1,300	678	1,300	1,300	0	(1,300)	(100.0%)
SALARIES-OVERTIME	22,500	20,884	22,500	22,500	12,000	(10,500)	(46.7%)
ONCALL	6,225	6,541	6,225	6,225	6,225	0	0.0%
FICA	14,071	12,795	14,469	14,469	13,370	(1,099)	(7.6%)
VRS	20,777	20,112	20,955	20,955	20,777	(178)	(0.8%)
HMP	16,308	14,642	13,200	13,200	19,176	5,976	45.3%
GROUP LIFE	1,539	1,494	1,416	1,416	1,404	(12)	(0.8%)
WORKERS COMPENSATION	2,456	2,501	2,540	2,540	2,134	(406)	(16.0%)
OTHER CONTRACTED SVCS	5,000	2,988	10,000	10,000	9,500	(500)	(5.0%)
MAINT SVC CONTRACT	1,300	931	1,300	1,300	731	(569)	(43.8%)
PRINTING	600	558	600	600	581	(19)	(3.2%)
ADVERTISING	350	129	350	350	250	(100)	(28.6%)
POSTAGE	75	10	50	50	50	0	0.0%
TELEPHONE	4,884	3,552	4,002	4,002	4,371	369	9.2%
TRAINING	6,083	6,083	3,741	3,741	3,136	(605)	(16.2%)
HUMANE SOC CONTRACT	23,404	23,404	23,872	24,924	24,040	(884)	(3.5%)
HUMANE SOC CONTRIBUTION	45,000	46,012	45,000	45,000	45,000	0	0.0%
DUES & MEMBERSHIP	332	304	332	332	332	0	0.0%
CLAIMS AND BOUNTIES	1,800	350	1,800	1,800	0	(1,800)	(100.0%)
OFFICE SUPPLIES	1,425	1,058	1,425	1,425	1,224	(201)	(14.1%)
SAFETY EXPENSES	0	642	500	500	1,380	880	176.0%
JANITORIAL SUPPLIES	1,863	1,849	1,863	1,863	1,734	(129)	(6.9%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
AUTOMOTIVE SUPPLIES	13,904	15,440	12,829	12,829	12,829	0	0.0%
UNIFORMS	2,100	2,100	2,100	2,100	2,100	0	0.0%
ANIMAL SUPPLIES	10,150	9,465	2,200	2,200	4,032	1,832	83.3%
OTHER OPERATING SUPPLIES	4,343	3,877	25,297	25,297	1,878	(23,419)	(92.6%)
CAPITAL OUTLAY NEW	5,363	5,363	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	500	500	0	0	0	0	0.0%
COMMUNICATIONS EQUIPMT	500	426	1,100	1,100	2,900	1,800	163.6%
Subtotal for Organization	368,059	351,248	380,078	381,130	347,699	(33,431)	(8.8%)

MEDICAL EXAM

MEDICAL SERVICES	1,200	420	500	500	500	0	0.0%
Subtotal for Organization	1,200	420	500	500	500	0	0.0%

EMERGENCY SERVICES

SALARIES	83,938	77,314	88,497	79,497	56,186	(23,311)	(29.3%)
PART TIME WAGES	22,506	29,504	23,122	23,122	22,908	(214)	(0.9%)
SALARIES-OVERTIME	1,000	259	1,000	10,000	0	(10,000)	(100.0%)
FICA	8,219	7,757	8,615	8,615	6,051	(2,564)	(29.8%)
VRS	11,332	9,778	11,655	11,655	7,457	(4,198)	(36.0%)
HMP	9,912	7,609	10,123	10,123	7,188	(2,935)	(29.0%)
GROUP LIFE	839	726	788	788	504	(284)	(36.0%)
WORKERS COMPENSATION	1,491	1,518	2,104	2,104	1,436	(668)	(31.7%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	350	474	350	1,650	650	(1,000)	(60.6%)
PRINTING	2,500	1,725	2,500	1,500	2,500	1,000	66.7%
POSTAGE	250	269	250	250	250	0	0.0%
TELEPHONE	4,820	4,837	4,820	4,820	4,820	0	0.0%
TRAINING	5,000	3,773	4,400	4,400	4,400	0	0.0%
DUES & MEMBERSHIP	500	170	500	500	500	0	0.0%
OFFICE SUPPLIES	3,800	3,171	3,400	3,100	3,100	0	0.0%
SAFETY EXPENSES	2,000	734	4,000	4,000	1,500	(2,500)	(62.5%)
AUTOMOTIVE SUPPLIES	2,800	2,003	2,800	2,800	2,800	0	0.0%
BOOKS & SUBSCRIPTIONS	500	200	350	350	350	0	0.0%
OTHER OPERATING SUPPLIES	2,500	1,691	2,500	2,500	2,500	0	0.0%
EMERGENCY EVENTS	0	282	1,500	1,500	400	(1,100)	(73.3%)
OTHER MISC EXPENSES	2,000	2,465	2,000	2,000	2,000	0	0.0%
OTHER EXPENSES-GRANTS	0	3,701	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
CAPITAL-GRANT A	0	4,239	54,000	54,000	0	(54,000)	(100.0%)
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	166,257	164,199	229,274	229,274	127,500	(101,774)	(44.4%)

PUBLIC WORKS

SALARIES	171,003	172,103	227,262	227,262	178,010	(49,252)	(21.7%)
SALARIES-OVERTIME	250	0	250	250	0	(250)	(100.0%)
FICA	13,101	12,494	17,405	17,405	13,617	(3,788)	(21.8%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
VRS	23,085	23,166	29,930	29,930	23,626	(6,304)	(21.1%)
HMP	11,880	11,658	18,795	18,795	13,944	(4,851)	(25.8%)
GROUP LIFE	1,710	1,720	2,023	2,023	1,597	(426)	(21.1%)
WORKERS COMPENSATION	352	358	1,848	1,848	1,289	(559)	(30.2%)
PROFESSIONAL SERVICES	3,000	48	3,000	3,000	3,000	0	0.0%
MAINT SVC CONTRACT	822	665	818	818	733	(85)	(10.4%)
POSTAGE	156	98	102	102	99	(3)	(2.9%)
TELEPHONE	1,270	1,155	1,227	1,227	1,219	(8)	(0.7%)
TRAINING	1,310	1,005	1,310	1,310	1,110	(200)	(15.3%)
DUES & MEMBERSHIP	463	312	486	486	171	(315)	(64.8%)
OFFICE SUPPLIES	1,100	973	1,100	1,100	973	(127)	(11.5%)
AUTOMOTIVE SUPPLIES	743	675	679	679	510	(169)	(24.9%)
BOOKS & SUBSCRIPTIONS	677	524	559	559	553	(6)	(1.1%)
OTHER OPERATING SUPPLIES	60	28	60	60	60	0	0.0%
CAPITAL OUTLAY NEW	1,750	1,826	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	232,732	228,808	306,854	306,854	240,511	(66,343)	(21.6%)

REFUSE

CLOSURE PLAN-LANDFILL	9,200	5,442	9,200	9,200	9,400	200	2.2%
Subtotal for Organization	9,200	5,442	9,200	9,200	9,400	200	2.2%

BUILDING AND GROUNDS

SALARIES	746,760	719,187	771,857	771,857	741,974	(29,883)	(3.9%)
PART TIME WAGES	6,492	6,373	24,438	24,438	23,565	(873)	(3.6%)
SALARIES-OVERTIME	12,000	15,842	12,000	12,000	0	(12,000)	(100.0%)
ONCALL	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	0	1,562	0	0	0	0	0.0%
FICA	58,542	52,821	61,835	61,835	58,564	(3,271)	(5.3%)
VRS	100,813	97,664	101,654	101,654	98,476	(3,178)	(3.1%)
HMP	92,424	101,600	110,022	110,022	117,300	7,278	6.6%
GROUP LIFE	7,468	7,253	6,870	6,870	6,655	(215)	(3.1%)
WORKERS COMPENSATION	20,649	21,028	21,822	21,822	20,211	(1,611)	(7.4%)
PROFESSIONAL SERVICES	300	80	200	200	100	(100)	(50.0%)
REPAIR & MAINTAIN	83,200	80,631	83,200	83,200	80,000	(3,200)	(3.8%)
REPAIR & MAINTAIN/AUTO	21,000	20,741	21,000	21,000	25,000	4,000	19.0%
MAINT SVC CONTRACT	30,356	29,656	47,572	47,572	37,150	(10,422)	(21.9%)
ELECTRICAL SERVICES	260,500	250,390	278,000	278,000	315,000	37,000	13.3%
HEATING SERVICES	22,360	27,832	21,600	21,600	22,000	400	1.9%
WATER AND SEWER	55,000	53,189	55,000	55,000	51,700	(3,300)	(6.0%)
POSTAGE	50	33	50	50	50	0	0.0%
TELEPHONE	4,200	3,026	3,250	3,250	3,250	0	0.0%
TRAINING	1,500	1,317	1,500	1,500	1,500	0	0.0%
OFFICE SUPPLIES	1,055	1,055	1,050	1,050	1,000	(50)	(4.8%)
AGRICULTURAL SUPPLIES	9,360	9,318	9,360	9,360	9,300	(60)	(0.6%)
SAFETY EXPENSES	0	1,106	1,500	1,500	700	(800)	(53.3%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
JANITORIAL SUPPLIES	39,500	39,354	41,000	41,000	39,500	(1,500)	(3.7%)
TOOLS	1,352	1,351	1,352	1,352	1,300	(52)	(3.8%)
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	14,913	23,866	19,500	19,500	12,000	(7,500)	(38.5%)
UNIFORMS	9,160	8,614	9,400	9,400	10,100	700	7.4%
BOOKS & SUBSCRIPTIONS	200	132	200	200	200	0	0.0%
FURNITURE/FIXTURES-NEW	300	264	0	0	0	0	0.0%
OTH EQUIPMENT	11,000	10,838	5,000	5,000	0	(5,000)	(100.0%)
Subtotal for Organization	1,610,454	1,586,121	1,710,232	1,710,232	1,676,595	(33,637)	(2.0%)

STATE HEALTH DEPARTMENT

LEASE/RENT OF BUILDINGS	0	0	61,509	61,509	61,509	0	0.0%
PAYMENT TO STATE	358,735	344,662	398,643	398,643	398,643	0	0.0%
CENTREX PHONE SERVICE	7,600	5,122	5,500	5,500	5,500	0	0.0%
Subtotal for Organization	366,335	349,784	465,652	465,652	465,652	0	0.0%

MENTAL HEALTH

COMM SER BOARD CONTR	109,091	109,091	113,455	113,455	113,455	0	0.0%
Subtotal for Organization	109,091	109,091	113,455	113,455	113,455	0	0.0%

COMMUNITY EDUCATION

SALARIES	329,675	329,648	343,020	343,020	341,419	(1,601)	(0.5%)
PART TIME WAGES	11,076	10,358	9,600	9,600	7,920	(1,680)	(17.5%)
FICA	26,067	24,670	26,975	26,975	26,725	(250)	(0.9%)
VRS	44,506	44,630	45,176	45,176	45,276	100	0.2%
HMP	28,584	28,074	29,197	29,197	34,008	4,811	16.5%
GROUP LIFE	3,297	3,314	3,053	3,053	3,060	7	0.2%
WORKERS COMPENSATION	1,363	1,388	1,728	1,728	1,267	(461)	(26.7%)
PROFESSIONAL SERVICES	9,450	9,432	9,450	9,450	4,500	(4,950)	(52.4%)
MAINT SVC CONTRACT	400	693	1,000	1,000	1,000	0	0.0%
PRINTING	20,800	21,970	19,500	19,500	13,500	(6,000)	(30.8%)
POSTAGE	630	633	574	574	252	(322)	(56.1%)
TELEPHONE	3,180	2,785	2,820	2,820	3,120	300	10.6%
TRAINING	6,930	5,061	5,200	5,200	2,960	(2,240)	(43.1%)
DUES & MEMBERSHIP	459	367	343	343	120	(223)	(65.0%)
OFFICE SUPPLIES	4,000	4,069	4,000	4,000	3,000	(1,000)	(25.0%)
OTHER EXP-DONATIONS	0	1,570	3,000	6,495	3,000	(3,495)	(53.8%)
PROGRAM SUPPLIES	4,850	3,537	4,100	4,100	2,600	(1,500)	(36.6%)
CAPITAL OUTLAY NEW	1,500	1,298	0	1,203	0	(1,203)	(100.0%)
FURNITURE/FIXTURES-NEW	2,700	2,240	0	300	0	(300)	(100.0%)
Subtotal for Organization	499,467	495,736	508,736	513,734	493,727	(20,007)	(3.9%)

CABLE TV SERVICES

PART TIME WAGES	22,363	21,804	23,353	23,353	23,051	(302)	(1.3%)
FICA	1,711	1,676	1,786	1,786	1,763	(23)	(1.3%)
WORKERS COMPENSATION	80	81	84	84	86	2	2.4%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
PROFESSIONAL SERVICES	10,000	7,534	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT	2,000	0	2,000	2,000	2,000	0	0.0%
TELEPHONE	600	159	600	600	600	0	0.0%
TRAINING	2,300	18	2,300	2,300	2,300	0	0.0%
DUES & MEMBERSHIP	200	50	200	200	0	(200)	(100.0%)
OFFICE SUPPLIES	500	740	500	500	400	(100)	(20.0%)
CAPITAL OUTLAY NEW	69,608	193,356	78,986	78,986	0	(78,986)	(100.0%)
FURNITURE/FIXTURES-NEW	1,000	113	1,000	1,000	0	(1,000)	(100.0%)
Subtotal for Organization	110,362	225,531	120,809	120,809	40,200	(80,609)	(66.7%)

COMMUNITY COLLEGE

COMM COLLEGE CONTRIB	11,005	11,005	11,269	11,269	11,889	620	5.5%
Subtotal for Organization	11,005	11,005	11,269	11,269	11,889	620	5.5%

PARKS AND RECREATION

SALARIES	323,114	324,511	335,328	335,328	333,494	(1,834)	(0.5%)
PART TIME WAGES	119,371	113,959	117,672	117,672	118,207	535	0.5%
SALARIES-OVERTIME	250	307	250	250	0	(250)	(100.0%)
FICA	33,869	30,895	34,674	34,674	34,555	(119)	(0.3%)
VRS	43,620	43,678	44,163	44,163	44,262	99	0.2%
HMP	43,548	42,757	44,479	44,479	51,144	6,665	15.0%
GROUP LIFE	3,231	3,244	2,984	2,984	2,991	7	0.2%
WORKERS COMPENSATION	13,464	13,711	13,773	13,773	10,725	(3,048)	(22.1%)
PROFESSIONAL SERVICES	3,460	1,520	3,460	3,460	1,650	(1,810)	(52.3%)
OTHER CONTRACTED SVCS	18,475	20,023	22,300	22,300	19,502	(2,798)	(12.5%)
MAINT SVC CONTRACT	3,256	1,936	3,366	3,366	3,366	0	0.0%
ELECTRICAL SERVICES	10,000	2,475	10,000	10,000	2,475	(7,525)	(75.3%)
WATER AND SEWER	2,000	1,249	1,800	1,800	1,300	(500)	(27.8%)
POSTAGE	75	100	75	75	25	(50)	(66.7%)
TELEPHONE	4,250	4,112	4,250	4,250	4,000	(250)	(5.9%)
LEASE/RENT OF EQUIPMENT	3,956	5,103	5,151	5,151	5,103	(48)	(0.9%)
TRAINING	2,600	2,628	2,600	2,600	1,710	(890)	(34.2%)
DUES & MEMBERSHIP	600	560	875	875	755	(120)	(13.7%)
SPECIAL EVENTS	37,800	31,748	34,000	34,000	19,400	(14,600)	(42.9%)
OFFICE SUPPLIES	3,100	3,031	3,100	3,100	2,900	(200)	(6.5%)
SAFETY EXPENSES	3,900	799	1,900	1,900	700	(1,200)	(63.2%)
MAINTENANCE SUPPLIES	15,725	15,588	16,500	16,500	14,450	(2,050)	(12.4%)
AUTOMOTIVE SUPPLIES	5,000	9,540	7,000	7,000	7,000	0	0.0%
UNIFORMS	860	824	1,290	1,290	1,290	0	0.0%
OTHER EXP-DONATIONS	6,000	32,957	10,000	10,000	10,000	0	0.0%
PROGRAM SUPPLIES	30,375	27,546	30,375	30,375	18,788	(11,587)	(38.1%)
CAPITAL OUTLAY NEW	15,500	15,512	24,000	24,000	0	(24,000)	(100.0%)
CAPITAL-GRANT A	0	47,540	0	0	0	0	0.0%
CAPITAL-GRANT D	0	2,315	0	0	0	0	0.0%
Subtotal for Organization	747,399	800,166	775,365	775,365	709,792	(65,573)	(8.5%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
GLOU POINT BEACH							
PART TIME WAGES	18,527	12,649	16,576	16,576	15,592	(984)	(5.9%)
SALARIES-OVERTIME	0	200	0	0	0	0	0.0%
FICA	1,417	983	1,268	1,268	1,193	(75)	(5.9%)
WORKERS COMPENSATION	619	630	554	554	404	(150)	(27.1%)
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	2,600	3,067	2,600	2,600	3,100	500	19.2%
WATER AND SEWER	1,000	1,060	1,000	1,000	1,100	100	10.0%
TELEPHONE	200	164	160	160	164	4	2.5%
LEASE/RENT OF EQUIPMENT	1,000	2,089	1,900	1,900	2,100	200	10.5%
FOOD SUPPLIES	7,750	7,696	8,600	8,600	7,500	(1,100)	(12.8%)
JANITORIAL SUPPLIES	50	0	100	100	0	(100)	(100.0%)
UNIFORMS	150	0	150	150	150	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
Subtotal for Organization	33,313	28,537	32,908	32,908	31,303	(1,605)	(4.9%)
BEAVERDAM PARK							
SALARIES	99,949	100,254	103,190	103,190	103,576	386	0.4%
PART TIME WAGES	28,848	32,930	28,848	28,848	28,848	0	0.0%
SALARIES-OVERTIME	500	0	500	500	0	(500)	(100.0%)
FICA	9,891	10,117	10,139	10,139	10,131	(8)	(0.1%)
VRS	13,493	13,495	13,590	13,590	13,747	157	1.2%
HMP	6,792	5,292	6,948	6,948	0	(6,948)	(100.0%)
GROUP LIFE	999	1,002	918	918	929	11	1.2%
WORKERS COMPENSATION	4,318	4,397	4,427	4,427	3,451	(976)	(22.0%)
REPAIR & MAINTAIN	250	1,636	250	250	500	250	100.0%
ELECTRICAL SERVICES	4,790	5,403	4,790	4,790	4,790	0	0.0%
TELEPHONE	700	723	700	700	800	100	14.3%
LEASE/RENT OF EQUIPMENT	0	81	0	225	240	15	6.7%
TRAINING	1,020	492	1,120	1,120	750	(370)	(33.0%)
OFFICE SUPPLIES	1,170	1,355	1,220	1,220	900	(320)	(26.2%)
FOOD SUPPLIES	10,290	9,836	10,500	10,500	9,500	(1,000)	(9.5%)
SAFETY EXPENSES	2,700	1,874	1,300	1,300	600	(700)	(53.8%)
MAINTENANCE SUPPLIES	7,500	7,152	7,750	7,525	6,200	(1,325)	(17.6%)
AUTOMOTIVE SUPPLIES	3,600	3,589	3,800	3,800	3,500	(300)	(7.9%)
UNIFORMS	1,500	1,513	1,500	1,500	1,500	0	0.0%
MERCH FOR RESALE	1,000	434	1,000	1,000	250	(750)	(75.0%)
EQUIP FOR RENT	7,070	8,153	5,520	5,520	4,940	(580)	(10.5%)
PROGRAM SUPPLIES	2,900	1,614	2,900	2,900	1,600	(1,300)	(44.8%)
CAPITAL OUTLAY NEW	13,597	13,657	13,797	13,797	4,850	(8,947)	(64.8%)
CAPITAL-GRANT A	0	17,159	0	0	0	0	0.0%
Subtotal for Organization	222,877	242,155	224,707	224,707	201,602	(23,105)	(10.3%)
DAFFODIL FESTIVAL							
MAINT SVC CONTRACT	0	18	0	0	18	18	100.0%
PRINTING	2,650	0	2,650	2,650	2,650	0	0.0%

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
ADVERTISING	2,500	0	2,500	2,500	2,500	0	0.0%
POSTAGE	0	143	0	0	150	150	100.0%
SPECIAL EVENTS	23,650	41,007	23,650	23,650	25,582	1,932	8.2%
AGRICULTURAL SUPPLIES	5,250	169	5,250	5,250	5,250	0	0.0%
PROGRAM SUPPLIES	3,850	13	3,850	3,850	3,850	0	0.0%
Subtotal for Organization	37,900	41,350	37,900	37,900	40,000	2,100	5.5%

HISTORY MUSEUM/COMMITTEE

PART TIME WAGES	37,461	37,018	38,477	38,477	38,019	(458)	(1.2%)
FICA	2,866	2,832	2,943	2,943	2,909	(34)	(1.2%)
WORKERS COMPENSATION	77	78	81	81	65	(16)	(19.8%)
PROFESSIONAL SERVICES	1,275	376	750	750	250	(500)	(66.7%)
OTHER CONTRACTED SVCS	0	0	0	0	700	700	100.0%
MAINT SVC CONTRACT	360	109	350	350	250	(100)	(28.6%)
PRINTING	200	0	200	200	200	0	0.0%
ADVERTISING	200	0	100	100	0	(100)	(100.0%)
POSTAGE	75	62	75	75	75	0	0.0%
TELEPHONE	500	289	400	400	300	(100)	(25.0%)
INSURANCE DEDUCTIBLE	200	0	200	200	200	0	0.0%
TRAINING	200	89	100	100	0	(100)	(100.0%)
DUES & MEMBERSHIP	185	65	0	0	0	0	0.0%
SPECIAL EVENTS	500	100	400	400	300	(100)	(25.0%)
OFFICE SUPPLIES	450	358	450	450	450	0	0.0%
BOOKS & SUBSCRIPTIONS	100	25	100	100	0	(100)	(100.0%)
MERCH FOR RESALE	6,500	6,395	6,500	6,500	6,500	0	0.0%
MUSEUM OPERATIONS	5,250	5,083	5,250	5,250	4,680	(570)	(10.9%)
OTHER MISC EXPENSES	200	0	200	200	0	(200)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	300	20	0	0	0	0	0.0%
Subtotal for Organization	56,899	52,898	56,576	56,576	54,898	(1,678)	(3.0%)

LIBRARY

SALARIES	307,824	298,245	311,253	311,253	306,848	(4,405)	(1.4%)
PART TIME WAGES	96,956	101,182	101,916	101,916	100,053	(1,863)	(1.8%)
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	30,966	30,071	31,607	31,607	31,128	(479)	(1.5%)
VRS	41,556	38,801	40,992	40,992	40,725	(267)	(0.7%)
HMP	13,584	21,445	24,318	24,318	31,968	7,650	31.5%
GROUP LIFE	3,078	2,882	2,770	2,770	2,752	(18)	(0.6%)
WORKERS COMPENSATION	1,512	1,540	1,706	1,706	1,230	(476)	(27.9%)
MAINT SVC CONTRACT	10,000	4,090	10,000	10,000	11,000	1,000	10.0%
POSTAGE	450	114	500	500	550	50	10.0%
TELEPHONE	6,158	4,218	6,158	6,158	4,450	(1,708)	(27.7%)
TELEPHONE-VSL	2,000	2,223	2,000	2,000	2,500	500	25.0%
LEASE/RENT OF BUILDINGS	178,800	166,361	177,500	177,500	177,500	0	0.0%
TRAINING	2,175	2,085	3,050	3,050	2,200	(850)	(27.9%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	11,900	27,993	11,900	10,865	11,808	943	8.7%
OFFICE SUPPLIES-VSL	16,000	16,025	15,000	15,000	9,000	(6,000)	(40.0%)
AUTOMOTIVE SUPPLIES	1,000	1,487	1,500	1,500	1,500	0	0.0%
LIBRARY MAT-LOCAL	21,500	(4,317)	21,500	21,500	14,000	(7,500)	(34.9%)
LIBRARY MAT-VSL	132,208	131,943	129,419	129,419	102,700	(26,719)	(20.6%)
OTHER EXP-DONATIONS	0	7,768	20,000	20,000	20,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	19,600	20,040	10,041	11,076	8,500	(2,576)	(23.3%)
Subtotal for Organization	897,267	874,194	923,130	923,130	880,412	(42,718)	(4.6%)

PLANNING

SALARIES	228,050	212,796	230,178	230,178	204,625	(25,553)	(11.1%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	1,500	199	1,500	1,500	0	(1,500)	(100.0%)
BOARD MEMBER SALARIES	7,800	3,875	7,800	7,800	7,800	0	0.0%
FICA	17,561	15,410	17,723	17,723	15,654	(2,069)	(11.7%)
VRS	30,787	27,468	30,314	30,314	27,158	(3,156)	(10.4%)
HMP	19,464	17,589	20,942	20,942	27,300	6,358	30.4%
GROUP LIFE	2,281	2,040	2,049	2,049	1,835	(214)	(10.4%)
WORKERS COMPENSATION	472	481	487	487	351	(136)	(27.9%)
OTHER CONTRACTED SVCS	30,000	15,153	37,126	104,069	5,000	(99,069)	(95.2%)
MAINT SVC CONTRACT	2,500	966	2,000	2,000	1,500	(500)	(25.0%)
ADVERTISING	3,000	334	2,500	2,500	2,500	0	0.0%
POSTAGE	500	0	250	250	200	(50)	(20.0%)
TELEPHONE	3,500	1,922	3,000	3,000	2,500	(500)	(16.7%)
TRAINING	3,000	3,659	5,600	5,600	5,000	(600)	(10.7%)
PLANNING DIST COMM	76,226	63,885	78,599	78,599	59,115	(19,484)	(24.8%)
DUES & MEMBERSHIP	1,000	551	1,500	1,500	1,200	(300)	(20.0%)
OFFICE SUPPLIES	3,500	2,371	3,250	3,250	3,000	(250)	(7.7%)
AUTOMOTIVE SUPPLIES	1,000	660	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	500	439	400	400	300	(100)	(25.0%)
OTHER OPERATING SUPPLIES	1,000	0	500	500	0	(500)	(100.0%)
OTHER MISC EXPENSES	1,500	23	1,500	1,500	1,000	(500)	(33.3%)
CAPITAL OUTLAY NEW	1,500	600	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	1,500	52	0	0	0	0	0.0%
Subtotal for Organization	438,141	370,472	448,218	515,161	367,038	(148,123)	(28.8%)

ECONOMIC DEVELOPMENT

SALARIES	105,782	105,603	109,933	109,933	109,087	(846)	(0.8%)
PART TIME WAGES	0	245	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	8,092	7,930	8,410	8,410	8,345	(65)	(0.8%)
VRS	14,281	14,364	14,478	14,478	14,478	0	0.0%
HMP	3,396	3,723	3,871	3,871	4,452	581	15.0%
GROUP LIFE	1,058	1,067	978	978	978	0	0.0%
WORKERS COMPENSATION	217	221	430	430	330	(100)	(23.3%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
MAINT SVC CONTRACT	0	134	0	0	0	0	0.0%
POSTAGE	0	172	0	0	0	0	0.0%
TELEPHONE	1,200	1,279	1,000	1,000	720	(280)	(28.0%)
TRAINING	6,000	1,409	3,000	3,000	1,000	(2,000)	(66.7%)
HPT RDS ECON DEV ALLIANCE	37,787	37,787	38,293	38,293	36,419	(1,874)	(4.9%)
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	50,000	48,546	25,000	25,000	0	(25,000)	(100.0%)
HPT RDS PARTNERSHIP	10,650	10,650	10,650	10,650	10,117	(533)	(5.0%)
MID PEN BUSI DEV PARTNERS	2,000	2,000	2,210	2,210	2,210	0	0.0%
OFFICE SUPPLIES	150	272	150	150	300	150	100.0%
BOOKS & SUBSCRIPTIONS	150	0	150	150	0	(150)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	262,769	257,408	240,559	240,559	210,442	(30,117)	(12.5%)

CLEAN COMMUNITY

PART TIME WAGES	15,765	14,097	13,362	13,362	13,158	(204)	(1.5%)
FICA	1,206	1,078	1,022	1,022	1,006	(16)	(1.6%)
WORKERS COMPENSATION	32	33	28	28	23	(5)	(17.9%)
PROFESSIONAL SERVICES	33,750	8,691	33,750	33,750	13,500	(20,250)	(60.0%)
PROGRAM SUPPLIES	4,315	6,817	3,905	3,876	3,540	(336)	(8.7%)
Subtotal for Organization	55,068	30,716	52,067	52,038	31,227	(20,811)	(40.0%)

TOURISM

SALARIES	35,560	35,909	36,879	36,879	36,595	(284)	(0.8%)
PART TIME WAGES	7,571	2,719	36,753	36,753	0	(36,753)	(100.0%)
FICA	3,300	2,683	5,638	5,638	2,799	(2,839)	(50.4%)
VRS	4,801	4,833	4,857	4,857	4,857	0	0.0%
HMP	5,760	5,649	5,874	5,874	6,756	882	15.0%
GROUP LIFE	356	359	328	328	328	0	0.0%
WORKERS COMPENSATION	89	91	94	94	63	(31)	(33.0%)
OTHER CONTRACTED SVCS	0	168	0	31	155	124	400.0%
MAINT SVC CONTRACT	0	23	0	0	80	80	100.0%
PRINTING	3,000	2,660	3,253	3,253	2,000	(1,253)	(38.5%)
ADVERTISING	14,150	14,204	13,850	16,316	13,850	(2,466)	(15.1%)
ELECTRICAL SERVICES	0	0	3,600	3,600	0	(3,600)	(100.0%)
POSTAGE	1,500	865	1,200	1,200	1,200	0	0.0%
TELEPHONE	850	857	1,126	1,126	875	(251)	(22.3%)
LEASE/RENT OF BUILDINGS	0	0	28,800	28,800	0	(28,800)	(100.0%)
TRAINING	3,200	2,805	2,150	2,119	1,450	(669)	(31.6%)
MID PEN TOURISM COUNCIL	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	4,755	4,705	4,755	4,755	1,305	(3,450)	(72.6%)
SPECIAL EVENTS	0	0	650	650	550	(100)	(15.4%)
OFFICE SUPPLIES	1,900	1,370	1,865	1,865	1,585	(280)	(15.0%)
OTHER OPERATING SUPPLIES	5,255	4,029	5,055	5,055	2,805	(2,250)	(44.5%)

FY 2010 General Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	4,000	4,000	16,428	12,428	310.7%
FUND BALANCE	1,672	0	0	0	5,000	5,000	100.0%
Subtotal for Organization	93,719	83,929	160,727	163,193	98,681	(64,512)	(39.5%)

EXTENSION SERVICE

SALARIES	25,377	25,377	26,234	26,234	26,032	(202)	(0.8%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
FICA	1,941	1,681	2,007	2,007	1,992	(15)	(0.7%)
VRS	3,426	3,416	3,455	3,455	3,455	0	0.0%
HMP	3,792	3,723	3,871	3,871	4,452	581	15.0%
GROUP LIFE	254	254	233	233	233	0	0.0%
WORKERS COMPENSATION	52	53	129	129	94	(35)	(27.1%)
OTHER CONTRACTED SVCS	300	0	100	100	0	(100)	(100.0%)
POSTAGE	64	63	67	67	68	1	1.5%
TELEPHONE	2,500	1,393	1,900	1,900	1,800	(100)	(5.3%)
TRAINING	1,900	1,730	1,800	1,800	1,500	(300)	(16.7%)
EXTENSION SERVICE	47,421	43,863	50,188	50,188	50,188	0	0.0%
JAMESTOWN CONTRIBUTION	2,200	2,200	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	450	360	450	450	400	(50)	(11.1%)
OFFICE SUPPLIES	750	980	750	750	600	(150)	(20.0%)
AGRICULTURAL SUPPLIES	400	624	400	400	400	0	0.0%
Subtotal for Organization	90,827	85,717	93,784	93,784	93,414	(370)	(0.4%)

CIVIC CONTRIBUTIONS

REG AIRPORT AUTHORITY	34,750	34,750	30,000	30,000	30,000	0	0.0%
SENIOR CITIZEN CENTER	15,000	15,000	15,000	15,000	15,000	0	0.0%
PULLER CENTER CONTRIB	13,000	13,000	13,000	13,000	13,000	0	0.0%
SOIL CONSER DIST CONTRIBY	12,500	12,500	12,500	12,500	12,500	0	0.0%
TIDEWATER RC&D COUNCIL	850	850	850	850	850	0	0.0%
GLOU HOUSING PARTNERSHIP	36,750	36,750	38,000	38,000	38,000	0	0.0%
MED FLIGHT SERVICE	1,600	1,600	1,600	1,600	1,600	0	0.0%
FREE CLINIC CONTRIBUTION	15,000	15,000	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	109,800	109,800	114,085	114,085	114,085	0	0.0%
MID PEN DISABILITIES SER	2,000	2,000	2,000	2,000	2,000	0	0.0%
BOYS & GIRLS CLUB	25,000	25,000	25,000	25,000	25,000	0	0.0%
Subtotal for Organization	271,250	271,250	272,035	272,035	272,035	0	0.0%
Total for Fund	51,799,414	51,083,543	54,653,360	55,671,922	50,282,833	(5,389,089)	(9.7%)

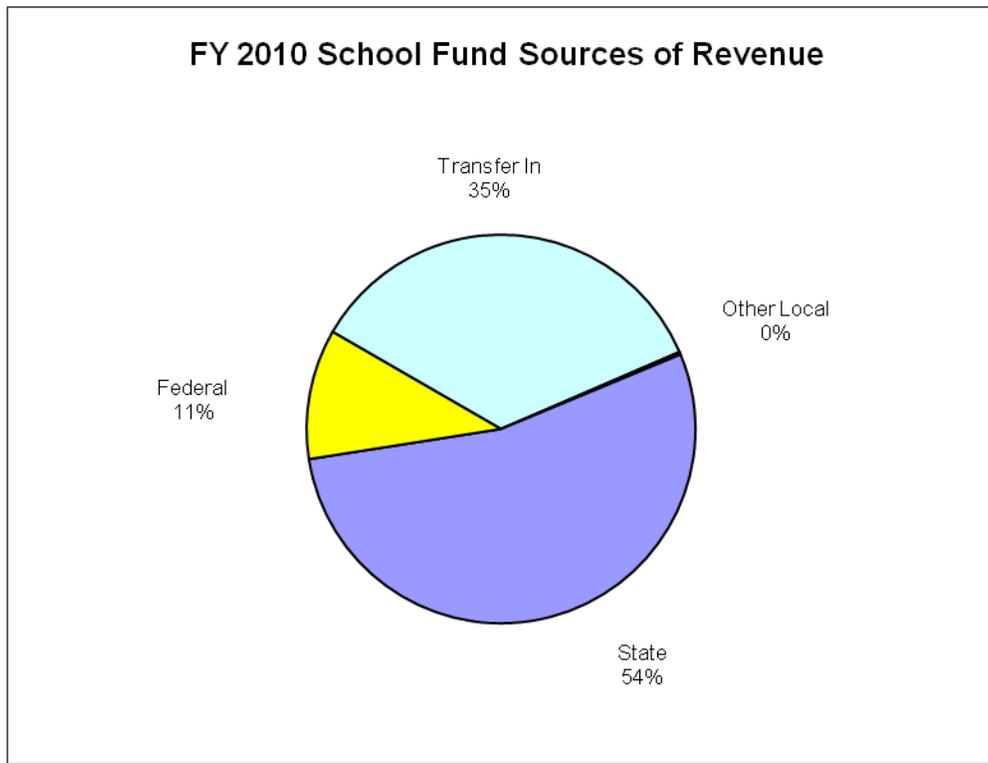
School Section

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, which is the same percentage as received in the FY 2009 budget.

This local appropriation is \$20,223,746 in this budget. This figure is \$1,760,279 or 8.0% less than the present FY 2009 operating appropriation for the school system.

The American Recovery and Reinvestment Act includes a massive infusion of federal aid for education. The Education Commission of the States estimates the act will provide an average additional \$870.60 per student per year for the next two fiscal years. About half of the money will become available for FY 2010 and about half will become available for FY 2011.



FY 2010 School Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
LOCAL							
RENTAL INCOME	1,500	2,500	2,000	2,000	2,500	500	25.0%
GED TEST FEES	8,000	5,338	5,818	5,818	5,800	(18)	(0.3%)
TUITION - NON-RESIDENT	10,000	7,025	10,000	10,000	10,000	0	0.0%
TUITION - DRIVERS ED	16,800	13,880	16,800	16,800	16,800	0	0.0%
TUITION ADULT EDUCATION	0	1,267	0	0	1,875	1,875	100.0%
TUITION - SUMMER SCHOOL	35,000	30,675	32,000	32,000	26,500	(5,500)	(17.2%)
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	2,891	4,000	4,000	5,000	1,000	25.0%
SALE OF BUSES	3,500	8,075	13,500	13,500	5,000	(8,500)	(63.0%)
SALE OF EQUIPMENT	7,000	0	5,000	5,000	5,000	0	0.0%
OTHER INCOME	5,000	73,777	10,000	10,000	10,000	0	0.0%
TUITION - OTHER COUNTY	10,000	31,170	22,000	22,000	36,084	14,084	64.0%
TRANSFERS IN	21,289,809	21,135,708	21,984,025	21,984,025	20,223,746	(1,760,279)	(8.0%)
Subtotal for Category	21,390,609	21,312,306	22,105,143	22,105,143	20,348,305	(1,756,838)	(7.9%)
STATE							
SALES TAX	6,313,673	6,003,751	6,237,629	6,237,629	5,689,226	(548,403)	(8.8%)
BASIC AID	17,746,962	17,596,390	19,876,056	19,876,056	18,139,074	(1,736,982)	(8.7%)
ISAEP	15,717	15,717	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	103,458	90,835	100,505	100,505	110,392	9,887	9.8%
FOSTER CARE-REG	0	0	12,000	12,000	8,852	(3,148)	(26.2%)
ADULT SECONDARY ED	4,860	6,623	4,860	4,860	4,860	0	0.0%
GIFTED ED-SOQ	164,254	161,783	174,479	174,479	172,565	(1,914)	(1.1%)
PREVENT/INTERV/REMEDATIO	260,403	256,486	271,412	271,412	268,435	(2,977)	(1.1%)
ENROLLMENT LOSS	0	81,915	0	0	54,163	54,163	100.0%
STUDENT ACHIEVEMENT GRANT	0	0	0	0	0	0	0.0%
SP ED-SOQ	1,462,263	1,440,266	1,535,419	1,535,419	1,518,574	(16,845)	(1.1%)
COMPOSITE INDEX	0	0	0	0	0	0	0.0%
TEXTBOOK PAYMENTS	401,742	395,698	459,540	459,540	454,499	(5,041)	(1.1%)
MEAL REIMB	0	0	0	0	0	0	0.0%
SOL TRAINING	0	0	0	0	0	0	0.0%
VOC ED-SOQ	368,570	363,026	430,383	430,383	425,661	(4,722)	(1.1%)
INDUSTRIAL BASED CERT	90,500	50,133	90,500	90,500	0	(90,500)	(100.0%)
TRUANCY/SAFE SCHOOLS	0	0	0	0	0	0	0.0%
SOC SEC INST	881,364	868,105	949,943	949,943	939,522	(10,421)	(1.1%)
SOC SEC NON-INST	0	0	0	0	0	0	0.0%
RETIREMENT INST	1,322,046	1,302,158	1,229,110	1,229,110	1,207,957	(21,153)	(1.7%)
RETIREMENT NON-INST	0	0	0	0	0	0	0.0%
GROUP LIFE INST	48,074	47,351	42,651	42,651	34,513	(8,138)	(19.1%)
GROUP LIFE NON-INST	0	0	0	0	0	0	0.0%
HARPER SETTLEMENT	0	0	0	0	0	0	0.0%
READING INTERVENTION	45,836	58,670	64,248	64,248	50,194	(14,054)	(21.9%)
LOTTERY PROCEEDS	885,330	879,154	923,810	923,810	348,467	(575,343)	(62.3%)
PRIOR YEAR LOTTERY	0	0	0	0	0	0	0.0%

FY 2010 School Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
ADULT LITERACY	0	0	0	0	0	0	0.0%
JVG	0	0	0	0	0	0	0.0%
DROPOUT PREVENTION (YES)	0	0	0	0	0	0	0.0%
HOMEBOUND	32,839	38,210	41,194	41,194	29,365	(11,829)	(28.7%)
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	439,977	516,062	510,350	510,350	491,592	(18,758)	(3.7%)
VOC ED EQUIPMENT	14,026	21,072	21,100	21,100	13,947	(7,153)	(33.9%)
VOC ED OCCUP PREP	17,109	15,218	67,109	67,109	15,218	(51,891)	(77.3%)
SOL TEACHING MATERIALS	0	0	0	0	0	0	0.0%
SALARY SUPPLEMENT	1,105,711	1,100,916	0	0	0	0	0.0%
FOSTER CARE SPED	51,287	0	12,620	12,620	0	(12,620)	(100.0%)
GOV. SCHOOL REGIONAL	0	10,011	0	0	0	0	0.0%
V I TEACHER	4,050	2,851	2,050	2,050	2,050	0	0.0%
AT RISK-SOQ	167,756	165,289	129,026	129,026	117,788	(11,238)	(8.7%)
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	30,000	0	0	35,000	35,000	100.0%
SOL REMEDIATION	0	0	0	0	0	0	0.0%
PRIMARY CLASS SIZE	412,048	423,405	355,359	355,359	355,525	166	0.0%
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	0	0	51,043	51,043	54,970	3,927	7.7%
MENTOR TEACHER	4,500	7,679	6,679	6,679	6,679	0	0.0%
SPECIAL ED JAILS	0	0	0	0	0	0	0.0%
MISCELLANEOUS	0	0	0	0	21,355	21,355	100.0%
ALT ED PILOT-VIC ACAD	0	0	0	0	0	0	0.0%
ESL	10,781	11,525	12,264	12,264	11,871	(393)	(3.2%)
GOV ACADEMIC CHALLENGE	0	0	0	0	0	0	0.0%
RACE TO GED	0	17,522	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	4,000	10,921	7,500	7,500	7,500	0	0.0%
VPI STARTUP/EXPANSION	0	71,202	0	0	0	0	0.0%
OTHER STATE FUNDS	0	0	0	0	0	0	0.0%
STATE JTPA-STATE FLOW	0	0	0	0	0	0	0.0%
PROJECT GRADUATION	3,756	15,401	0	0	0	0	0.0%
GED WAITING LIST	0	1,610	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	284,000	0	284,000	284,000	284,000	0	0.0%
ALGEBRA READINESS TEMP	37,654	35,641	34,820	34,820	36,914	2,094	6.0%
TECH RES ASST TEMP	0	0	0	0	0	0	0.0%
Subtotal for Category	32,704,546	32,112,597	33,953,376	33,953,376	30,926,445	(3,026,931)	(8.9%)
FED							
ADULT LITERACY	52,986	48,767	52,986	52,986	43,960	(9,026)	(17.0%)
TITLE I	847,352	773,357	851,421	851,421	851,421	0	0.0%
FEDERAL STIMULUS TITLE I	0	0	0	0	243,024	243,024	100.0%
TITLE V (FORMER TITLE VI)	6,481	37	6,102	6,102	0	(6,102)	(100.0%)
TITLE IID (FORM GLS2000)	9,600	9,495	9,500	9,500	9,227	(273)	(2.9%)
WORK FORCE INVESTMENT ACT	0	0	0	0	0	0	0.0%
PROJECT SERV	0	0	0	0	0	0	0.0%

FY 2010 School Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
MISCELLANEOUS	150,000	14,673	150,000	150,000	350,000	200,000	133.3%
JVG	0	0	0	0	0	0	0.0%
FED STIMULUS FUNDS (SFSF)	0	0	0	0	2,004,627	2,004,627	100.0%
IMPACT AID	70,000	77,570	70,000	70,000	70,000	0	0.0%
TITLE VI-B	1,169,873	1,205,985	1,205,985	1,205,985	1,226,448	20,463	1.7%
FEDERAL STIMULUS TITLE VI	0	0	0	0	710,000	710,000	100.0%
CARL PERKINS	92,716	92,678	92,716	92,716	87,058	(5,658)	(6.1%)
HSTW	0	0	0	0	0	0	0.0%
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	243,671	228,413	257,089	257,089	259,157	2,068	0.8%
TITLEIV SAFE & DRUGFREE	26,730	21,568	22,000	22,000	22,000	0	0.0%
ROTC	59,270	56,964	64,000	64,000	64,000	0	0.0%
MEDICAID REIMBURSEMENT	100,000	117,862	165,000	165,000	138,571	(26,429)	(16.0%)
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	202,027	155,716	185,000	185,000	135,000	(50,000)	(27.0%)
PROJECT LEAD THE WAY	0	0	0	0	0	0	0.0%
Subtotal for Category	3,030,706	2,803,083	3,131,799	3,131,799	6,214,493	3,082,694	98.4%
Total for Fund	57,125,861	56,227,986	59,190,318	59,190,318	57,489,243	(1,701,075)	(2.9%)

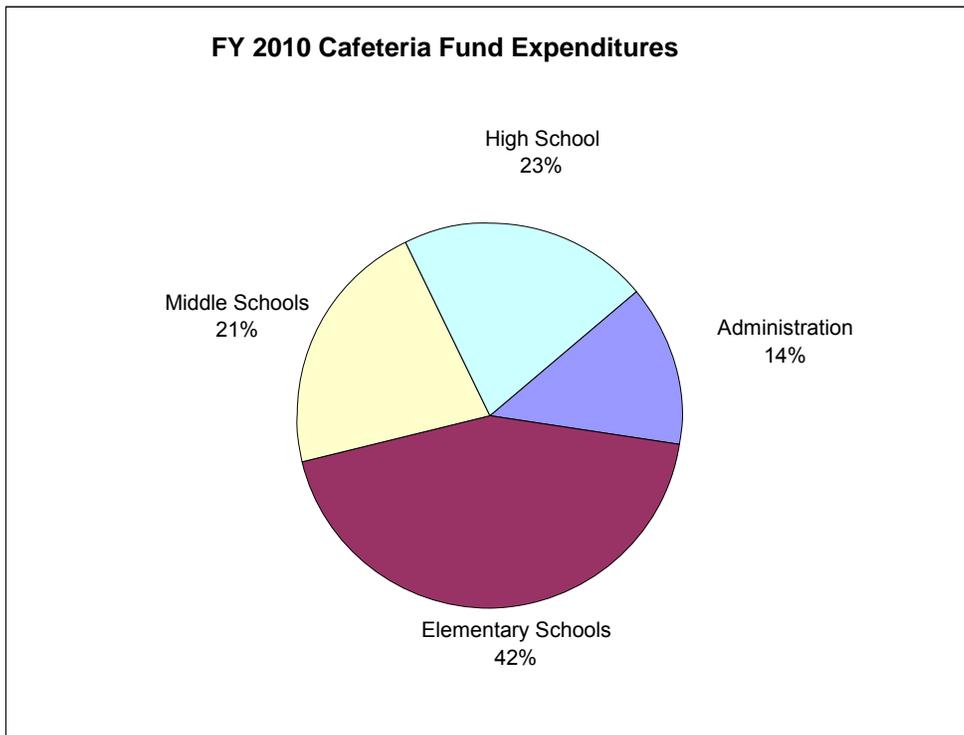
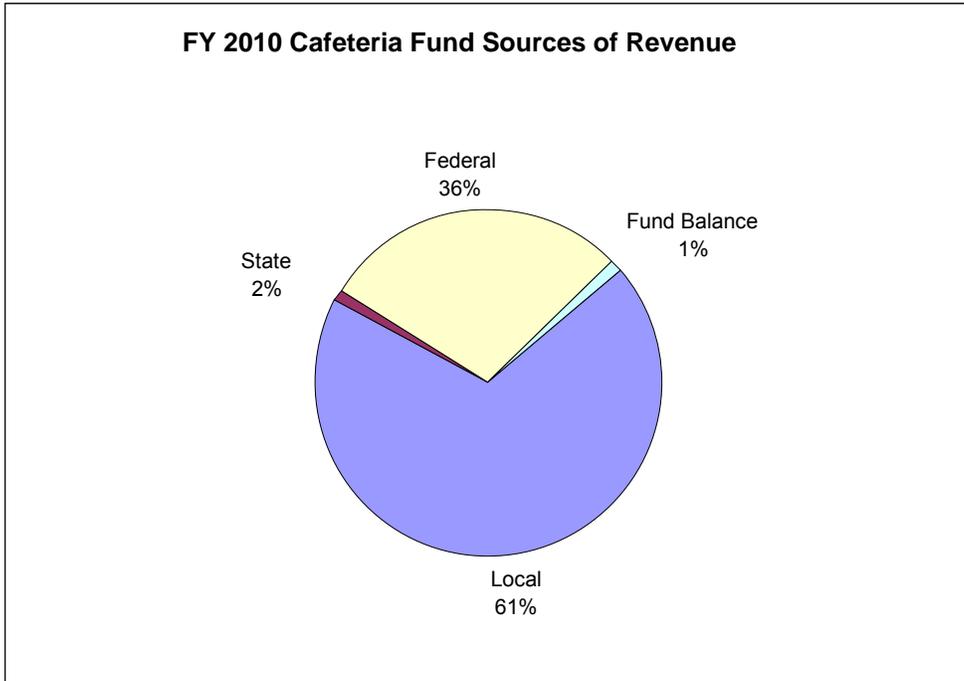
FY 2010 School Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
SCHOOL FUND							
Expenditures	57,125,861	56,227,986	59,190,318	59,190,318	57,489,243	(1,701,075)	(2.9%)
Total for Fund	57,125,861	56,227,986	59,190,318	59,190,318	57,489,243	(1,701,075)	(2.9%)

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 2010 Cafeteria Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	10,400	18,380	20,400	20,400	14,000	(6,400)	(31.4%)
LOCAL SALES-ABE	85,800	51,797	93,520	93,520	82,689	(10,831)	(11.6%)
LOCAL SALES-ACH	75,400	82,845	82,689	82,689	72,500	(10,189)	(12.3%)
LOCAL SALES-BET	116,012	97,281	124,984	124,984	124,984	0	0.0%
LOCAL SALES-BOT	126,443	112,652	135,847	135,847	139,500	3,653	2.7%
LOCAL SALES-PET	85,800	69,615	93,520	93,520	72,500	(21,020)	(22.5%)
LOCAL SALES-WAL	113,880	94,495	122,763	122,763	93,520	(29,243)	(23.8%)
LOCAL SALES-PAGE	170,144	134,936	177,192	177,192	177,192	0	0.0%
LOCAL SALES-PEASLEY	220,324	194,248	233,617	233,617	223,500	(10,117)	(4.3%)
LOCAL SALES-GHS	446,435	471,779	485,758	485,758	491,397	5,639	1.2%
LOCAL SALES-GHS AM	33,264	(124)	43,700	43,700	0	(43,700)	(100.0%)
HEAD START	42,692	39,687	46,692	46,692	0	(46,692)	(100.0%)
CATERING REV	16,640	12,012	16,640	16,640	16,640	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	16,640	13,737	16,640	16,640	16,640	0	0.0%
OTHER INCOME	14,560	1,275	14,560	14,560	2,000	(12,560)	(86.3%)
RETURNED CHECK FEES	3,120	1,000	3,120	3,120	2,000	(1,120)	(35.9%)
Subtotal for Category	1,577,554	1,395,616	1,711,642	1,711,642	1,529,062	(182,580)	(10.7%)
STATE							
MEAL REIMB	30,000	34,344	30,000	30,000	39,995	9,995	33.3%
Subtotal for Category	30,000	34,344	30,000	30,000	39,995	9,995	33.3%
FED							
MEAL REIMB	628,463	759,971	720,801	720,801	846,694	125,893	17.5%
FED HEAD START	0	0	0	0	46,692	46,692	100.0%
Subtotal for Category	628,463	759,971	720,801	720,801	893,386	172,585	23.9%
NON REVENUE							
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%
Total for Fund	2,261,017	2,189,932	2,487,443	2,487,443	2,487,443	0	0.0%

FY 2010 Cafeteria Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
ADMIN & WHSE							
ADMINISTRATIVE SALARIES	76,381	76,381	79,436	79,436	79,054	(382)	(0.5%)
CLERICAL SALARIES	68,691	68,691	71,438	71,438	71,095	(343)	(0.5%)
WAREHSE WORKER SALARIES	12,934	13,122	13,647	13,647	13,581	(66)	(0.5%)
SUBSTITUTE SALARIES	0	0	0	0	0	0	0.0%
FICA	12,088	12,280	13,310	13,310	12,832	(478)	(3.6%)
VRS	25,431	25,454	25,097	25,097	24,046	(1,051)	(4.2%)
HMP	16,915	16,712	19,693	19,693	18,900	(793)	(4.0%)
GROUP LIFE	1,581	1,583	1,465	1,465	1,294	(171)	(11.7%)
DISABILITY INSURANCE	680	582	635	635	610	(25)	(3.9%)
UNEMPLOYMENT INSURANCE	1,500	3,374	1,500	1,500	2,500	1,000	66.7%
WORKERS COMPENSATION	5,196	3,311	5,465	5,465	4,933	(532)	(9.7%)
ACCUMULATED LEAVE	6,000	7,450	4,000	4,000	4,000	0	0.0%
OTHER CONTRACTED SVCS	4,725	26,114	5,198	5,198	26,637	21,439	412.4%
REPAIR & MAINTAIN	10,000	613	11,000	11,000	11,000	0	0.0%
PRINTING	200	0	220	220	220	0	0.0%
POSTAGE	518	0	570	570	570	0	0.0%
TELEPHONE	232	204	255	255	255	0	0.0%
TRAVEL-MILEAGE	619	0	681	681	681	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
STAFF DEVELOPMENT	2,000	0	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	473	29	520	520	58	(462)	(88.8%)
OFFICE SUPPLIES	4,400	2,314	4,840	4,840	3,500	(1,340)	(27.7%)
FOOD SUPPLIES	12,000	3,724	13,200	13,200	13,200	0	0.0%
UNIFORMS	300	6,230	330	330	6,781	6,451	1954.8%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	5,000	6,577	19,196	19,196	9,484	(9,712)	(50.6%)
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	3,000	3,818	10,002	10,002	5,925	(4,077)	(40.8%)
CAPITAL OUTLAY REPLACE	15,000	0	17,375	17,375	17,375	0	0.0%
CAPITAL OUTLAY NEW	14,333	0	15,766	15,766	15,766	0	0.0%
Subtotal for Organization	300,197	278,563	337,039	337,039	346,497	9,458	2.8%

ABG

OPERATIVE SALARIES	38,239	38,682	39,768	39,768	39,578	(190)	(0.5%)
FOOD SVC WORKER SALARIES	23,950	6,382	25,405	25,405	17,746	(7,659)	(30.1%)
SUBSTITUTE SALARIES	7,000	4,854	7,000	7,000	5,000	(2,000)	(28.6%)
FICA	5,293	3,744	5,522	5,522	4,768	(754)	(13.7%)
VRS	5,938	4,589	6,762	6,762	5,094	(1,668)	(24.7%)
HMP	3,979	4,008	4,610	4,610	4,320	(290)	(6.3%)
GROUP LIFE	495	382	468	468	313	(155)	(33.1%)
OTHER CONTRACTED SVCS	105	650	1,475	1,475	1,534	59	4.0%
REPAIR & MAINTAIN	2,100	0	2,310	2,310	2,310	0	0.0%
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 2010 Cafeteria Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	214	0	235	235	244	9	3.8%
FOOD SUPPLIES	71,785	43,052	78,964	78,964	78,964	0	0.0%
UNIFORMS	473	0	520	520	541	21	4.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	225	258	248	248	258	10	4.0%
INVENTORY SUPPLIES	4,489	3,495	4,938	4,938	5,185	247	5.0%
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	164,285	110,095	178,225	178,225	165,855	(12,370)	(6.9%)

ACH

OPERATIVE SALARIES	24,583	36,072	28,660	28,660	28,523	(137)	(0.5%)
FOOD SVC WORKER SALARIES	22,209	35,865	24,553	24,553	32,567	8,014	32.6%
SUBSTITUTE SALARIES	5,000	6,133	5,000	5,000	3,500	(1,500)	(30.0%)
FICA	3,963	5,857	4,454	4,454	4,942	488	11.0%
VRS	4,403	6,892	5,216	5,216	6,826	1,610	30.9%
HMP	7,958	6,346	9,219	9,219	4,320	(4,899)	(53.1%)
GROUP LIFE	367	574	361	361	420	59	16.3%
OTHER CONTRACTED SVCS	105	906	1,142	1,142	1,188	46	4.0%
REPAIR & MAINTAIN	2,100	0	2,310	2,310	2,310	0	0.0%
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	53	175	58	58	200	142	244.8%
FOOD SUPPLIES	43,836	50,476	48,220	48,220	56,453	8,233	17.1%
UNIFORMS	446	0	697	697	725	28	4.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	378	1,193	3,532	3,532	3,532	0	0.0%
INVENTORY SUPPLIES	2,925	3,619	3,218	3,218	3,218	0	0.0%
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	118,326	154,106	136,640	136,640	148,724	12,084	8.8%

BET

OPERATIVE SALARIES	40,596	29,735	31,674	31,674	31,523	(151)	(0.5%)
FOOD SVC WORKER SALARIES	32,733	32,930	34,539	34,539	33,345	(1,194)	(3.5%)
SUBSTITUTE SALARIES	8,000	3,575	8,000	8,000	5,000	(3,000)	(37.5%)
FICA	6,222	4,647	5,678	5,678	5,345	(333)	(5.9%)
VRS	6,138	4,879	5,510	5,510	5,483	(27)	(0.5%)
HMP	10,946	15,120	17,388	17,388	16,740	(648)	(3.7%)
GROUP LIFE	512	407	381	381	337	(44)	(11.5%)
OTHER CONTRACTED SVCS	105	923	1,402	1,402	1,402	0	0.0%
REPAIR & MAINTAIN	2,100	403	2,310	2,310	2,310	0	0.0%
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 2010 Cafeteria Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	53	0	58	58	58	0	0.0%
FOOD SUPPLIES	77,987	67,872	85,786	85,786	85,786	0	0.0%
UNIFORMS	441	0	697	697	697	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	252	934	1,727	1,727	1,727	0	0.0%
INVENTORY SUPPLIES	5,916	5,482	6,508	6,508	6,508	0	0.0%
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	192,001	166,906	201,658	201,658	196,261	(5,397)	(2.7%)

BOT

OPERATIVE SALARIES	38,991	38,990	40,550	40,550	40,355	(195)	(0.5%)
FOOD SVC WORKER SALARIES	46,669	42,084	48,454	48,454	44,246	(4,208)	(8.7%)
SUBSTITUTE SALARIES	5,000	4,593	5,000	5,000	5,000	0	0.0%
FICA	6,936	6,151	7,192	7,192	6,855	(337)	(4.7%)
VRS	7,834	7,879	8,789	8,789	8,747	(42)	(0.5%)
HMP	11,937	8,016	9,219	9,219	8,640	(579)	(6.3%)
GROUP LIFE	653	657	608	608	537	(71)	(11.7%)
OTHER CONTRACTED SVCS	105	931	1,529	1,529	1,529	0	0.0%
REPAIR & MAINTAIN	525	535	759	759	759	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	40	0	44	44	44	0	0.0%
OFFICE SUPPLIES	14	0	54	54	54	0	0.0%
FOOD SUPPLIES	69,667	66,848	76,634	76,634	84,382	7,748	10.1%
UNIFORMS	546	0	697	697	697	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	315	1,117	392	392	392	0	0.0%
INVENTORY SUPPLIES	5,045	5,549	5,550	5,550	5,550	0	0.0%
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	194,277	183,348	205,471	205,471	207,787	2,316	1.1%

PET

OPERATIVE SALARIES	32,068	22,859	20,916	20,916	32,424	11,508	55.0%
FOOD SVC WORKER SALARIES	22,563	27,064	35,211	35,211	20,646	(14,565)	(41.4%)
SUBSTITUTE SALARIES	6,000	7,859	6,000	6,000	3,500	(2,500)	(41.7%)
FICA	4,639	4,112	4,753	4,753	4,328	(425)	(8.9%)
VRS	5,115	4,115	5,593	5,593	4,173	(1,420)	(25.4%)
HMP	3,979	9,378	9,219	9,219	8,640	(579)	(6.3%)
GROUP LIFE	427	343	387	387	257	(130)	(33.6%)
OTHER CONTRACTED SVCS	105	876	1,498	1,498	1,498	0	0.0%
REPAIR & MAINTAIN	2,423	3,300	2,665	2,665	2,665	0	0.0%
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 2010 Cafeteria Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	14	0	106	106	106	0	0.0%
FOOD SUPPLIES	67,680	55,580	74,448	74,448	71,448	(3,000)	(4.0%)
UNIFORMS	525	0	697	697	697	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	564	467	1,142	1,142	1,142	0	0.0%
INVENTORY SUPPLIES	4,997	3,690	5,497	5,497	5,497	0	0.0%
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	151,099	139,642	168,132	168,132	157,021	(11,111)	(6.6%)

WAL

OPERATIVE SALARIES	39,516	39,516	41,097	41,097	30,326	(10,771)	(26.2%)
FOOD SVC WORKER SALARIES	33,598	32,350	34,492	34,492	32,625	(1,867)	(5.4%)
SUBSTITUTE SALARIES	6,000	3,327	6,000	6,000	5,000	(1,000)	(16.7%)
FICA	6,053	5,205	6,242	6,242	5,199	(1,043)	(16.7%)
VRS	6,140	6,160	6,872	6,872	5,478	(1,394)	(20.3%)
HMP	6,967	7,104	8,170	8,170	11,340	3,170	38.8%
GROUP LIFE	512	513	476	476	337	(139)	(29.2%)
OTHER CONTRACTED SVCS	105	920	1,560	1,560	1,560	0	0.0%
REPAIR & MAINTAIN	2,100	0	2,310	2,310	2,310	0	0.0%
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	53	92	197	197	197	0	0.0%
FOOD SUPPLIES	74,535	58,702	81,989	81,989	74,312	(7,677)	(9.4%)
UNIFORMS	525	0	697	697	697	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	668	1,333	1,066	1,066	1,066	0	0.0%
INVENTORY SUPPLIES	6,369	5,432	7,006	7,006	7,006	0	0.0%
Subtotal for Organization	183,141	160,654	198,174	198,174	177,453	(20,721)	(10.5%)

PAG

OPERATIVE SALARIES	45,106	39,260	46,447	46,447	31,655	(14,792)	(31.8%)
FOOD SVC WORKER SALARIES	35,162	30,921	32,412	32,412	16,136	(16,276)	(50.2%)
SUBSTITUTE SALARIES	8,000	14,304	8,000	8,000	8,000	0	0.0%
FICA	6,753	6,389	6,645	6,645	4,269	(2,376)	(35.8%)
VRS	6,710	7,432	7,285	7,285	5,375	(1,910)	(26.2%)
HMP	11,937	6,346	9,219	9,219	4,320	(4,899)	(53.1%)
GROUP LIFE	560	619	504	504	330	(174)	(34.5%)
OTHER CONTRACTED SVCS	70	1,108	1,785	1,785	1,785	0	0.0%
REPAIR & MAINTAIN	2,100	565	2,310	2,310	2,310	0	0.0%
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	20	0	93	93	93	0	0.0%
FOOD SUPPLIES	93,651	78,765	103,016	103,016	122,016	19,000	18.4%

FY 2010 Cafeteria Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
UNIFORMS	525	0	807	807	807	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	580	771	1,335	1,335	1,335	0	0.0%
INVENTORY SUPPLIES	6,318	4,213	6,950	6,950	6,950	0	0.0%
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	217,492	190,694	226,808	226,808	205,381	(21,427)	(9.4%)

PEA

OPERATIVE SALARIES	44,830	34,094	36,144	36,144	34,017	(2,127)	(5.9%)
FOOD SVC WORKER SALARIES	61,697	60,705	75,951	75,951	74,007	(1,944)	(2.6%)
SUBSTITUTE SALARIES	8,000	11,168	8,000	8,000	8,000	0	0.0%
FICA	8,762	7,921	9,188	9,188	8,876	(312)	(3.4%)
VRS	9,023	7,415	9,010	9,010	7,080	(1,930)	(21.4%)
HMP	3,979	4,008	4,610	4,610	4,320	(290)	(6.3%)
GROUP LIFE	752	618	624	624	435	(189)	(30.3%)
OTHER CONTRACTED SVCS	70	1,506	2,245	2,245	2,245	0	0.0%
REPAIR & MAINTAIN	2,423	162	2,665	2,665	2,665	0	0.0%
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	14	0	50	50	50	0	0.0%
FOOD SUPPLIES	132,975	121,844	146,273	146,273	161,522	15,249	10.4%
UNIFORMS	525	0	917	917	917	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,288	1,357	2,257	2,257	2,257	0	0.0%
INVENTORY SUPPLIES	8,603	7,741	10,559	10,559	10,559	0	0.0%
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	282,941	258,539	308,493	308,493	316,950	8,457	2.7%

GHS

OPERATIVE SALARIES	64,666	50,694	48,952	48,952	48,716	(236)	(0.5%)
FOOD SVC WORKER SALARIES	107,474	116,072	111,622	111,622	123,798	12,176	10.9%
SUBSTITUTE SALARIES	10,000	12,788	10,000	10,000	10,000	0	0.0%
FICA	13,934	12,201	13,049	13,049	13,963	914	7.0%
VRS	9,021	10,312	9,211	9,211	11,447	2,236	24.3%
HMP	21,892	27,870	33,728	33,728	29,160	(4,568)	(13.5%)
GROUP LIFE	752	859	637	637	730	93	14.6%
OTHER CONTRACTED SVCS	7,000	1,324	7,700	7,700	7,700	0	0.0%
REPAIR & MAINTAIN	500	5	1,635	1,635	1,635	0	0.0%
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	525	0	1,239	1,239	1,239	0	0.0%
FOOD SUPPLIES	202,606	267,568	267,470	267,470	295,566	28,096	10.5%

FY 2010 Cafeteria Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
UNIFORMS	1,158	0	1,274	1,274	1,274	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,575	841	1,733	1,733	1,733	0	0.0%
INVENTORY SUPPLIES	16,155	14,206	18,553	18,553	18,553	0	0.0%
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	457,258	514,738	526,803	526,803	565,514	38,711	7.3%
Total for Fund	2,261,017	2,157,285	2,487,443	2,487,443	2,487,443	0	0.0%

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 2010 Regional Special Education Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
MPRSE							
INTEREST-BANK DEPOSIT	3,000	11,408	6,000	6,000	4,000	(2,000)	(33.3%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	63,754	0	82,674	82,674	61,500	(21,174)	(25.6%)
TUITION-GLOUCESTER	432,198	441,137	409,938	409,938	425,573	15,635	3.8%
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	86,440	76,035	72,342	72,342	100,135	27,793	38.4%
TUITION-WEST POINT	115,252	103,412	120,570	120,570	100,135	(20,435)	(16.9%)
Subtotal for Category	700,644	631,992	691,524	691,524	691,342	(182)	(0.0%)
MPRSE STATE							
VPSA TECHNOLOGY GRANT	26,000	15,124	26,000	26,000	26,000	0	0.0%
Subtotal for Category	26,000	15,124	26,000	26,000	26,000	0	0.0%
Total for Fund	726,644	647,116	717,524	717,524	717,342	(182)	(0.0%)

FY 2010 Regional Special Education Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
MIDDLESEX MPRSE							
INSTRUCTIONAL SALARIES	42,000	40,633	42,848	42,848	42,848	0	0.0%
TEACHER ASST. SALARIES	14,858	14,766	15,418	15,418	15,418	0	0.0%
SUBSTITUTE SALARIES	1,650	0	1,650	1,650	1,650	0	0.0%
FICA	4,476	4,090	4,583	4,583	4,583	0	0.0%
VRS	9,097	9,222	9,591	9,591	9,591	0	0.0%
HMP	8,400	8,000	9,000	9,000	9,000	0	0.0%
GROUP LIFE	569	560	583	583	583	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	200	200	250	250	250	0	0.0%
TUITION REIMBURSEMENT	1,000	0	1,000	1,000	1,000	0	0.0%
OTHER OPERATING SUPPLIES	0	1,041	1,500	1,500	1,500	0	0.0%
INSTRUCTIONAL SUPPLIES	800	482	800	800	800	0	0.0%
SOFTWARE/ONLINE CONTENT	200	80	333	333	200	(133)	(39.9%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	1,500	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	3,500	0	4,000	4,000	2,800	(1,200)	(30.0%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	89,000	79,574	92,306	92,306	90,973	(1,333)	(1.4%)

ADMIN MPRSE

SUPPLEMENTAL SALARIES	7,500	7,500	8,250	8,250	8,250	0	0.0%
FICA	574	574	631	631	631	0	0.0%
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	40,000	49,627	40,000	40,000	51,500	11,500	28.8%
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	66	100	100	100	0	0.0%
MEDICAL SUPPLIES	800	578	800	800	800	0	0.0%
Subtotal for Organization	59,974	58,736	60,781	60,781	72,281	11,500	18.9%

PET MPSE

INSTRUCTIONAL SALARIES	124,425	116,726	121,819	121,819	83,505	(38,314)	(31.5%)
TEACHER ASST. SALARIES	90,324	85,834	91,274	91,274	66,867	(24,407)	(26.7%)
SUBSTITUTE SALARIES	5,500	8,727	5,720	5,720	4,720	(1,000)	(17.5%)
FICA	16,849	15,355	16,739	16,739	11,864	(4,875)	(29.1%)
VRS	34,357	32,379	32,965	32,965	22,330	(10,635)	(32.3%)
HMP	49,650	34,700	34,528	34,528	28,668	(5,860)	(17.0%)
GROUP LIFE	2,147	1,992	1,897	1,897	1,188	(709)	(37.4%)
DISABILITY INSURANCE	100	132	100	100	103	3	3.0%

FY 2010 Regional Special Education Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,500	1,500	1,500	1,500	1,000	(500)	(33.3%)
TRAVEL-MILEAGE	750	234	750	750	500	(250)	(33.3%)
TRAINING	850	0	750	750	500	(250)	(33.3%)
TUITION REIMBURSEMENT	2,500	0	2,500	2,500	1,000	(1,500)	(60.0%)
OTHER OPERATING SUPPLIES	0	6,964	15,000	15,000	5,000	(10,000)	(66.7%)
INSTRUCTIONAL SUPPLIES	2,400	2,391	2,400	2,400	1,600	(800)	(33.3%)
SOFTWARE/ONLINE CONTENT	1,400	608	999	999	400	(599)	(60.0%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	7,000	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	13,500	12,250	12,000	12,000	5,600	(6,400)	(53.3%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	353,252	319,792	340,941	340,941	234,845	(106,096)	(31.1%)

PEA MPSE

INSTRUCTIONAL SALARIES	42,964	41,799	44,166	44,166	81,618	37,452	84.8%
TEACHER ASST. SALARIES	18,166	17,991	18,710	18,710	38,963	20,253	108.2%
SUBSTITUTE SALARIES	1,500	0	1,560	1,560	2,560	1,000	64.1%
FICA	4,791	4,322	4,929	4,929	9,421	4,492	91.1%
VRS	9,784	9,841	9,727	9,727	17,906	8,179	84.1%
HMP	9,540	9,456	6,265	6,265	19,860	13,595	217.0%
GROUP LIFE	612	598	560	560	953	393	70.2%
DISABILITY INSURANCE	29	45	29	29	69	40	137.9%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	1,000	500	100.0%
TRAVEL-MILEAGE	250	0	250	250	500	250	100.0%
TRAINING	250	0	250	250	500	250	100.0%
TUITION REIMBURSEMENT	1,500	0	1,500	1,500	3,000	1,500	100.0%
OTHER OPERATING SUPPLIES	0	0	1,500	1,500	6,500	5,000	333.3%
INSTRUCTIONAL SUPPLIES	800	767	800	800	1,600	800	100.0%
SOFTWARE/ONLINE CONTENT	200	200	333	333	1,200	867	260.4%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	1,500	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	3,500	1,705	4,000	4,000	12,800	8,800	220.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	95,886	87,224	95,079	95,079	198,450	103,371	108.7%

GHS MPRSE

INSTRUCTIONAL SALARIES	37,403	37,116	38,815	38,815	38,502	(313)	(0.8%)
OTHER PROF SALARIES	0	0	19,760	19,760	19,665	(95)	(0.5%)
TEACHER ASST. SALARIES	37,205	21,424	22,281	22,281	22,174	(107)	(0.5%)
PART TIME WAGES	13,754	17,165	0	0	0	0	0.0%
SUBSTITUTE SALARIES	2,000	0	2,080	2,080	2,080	0	0.0%
FICA	6,913	5,366	6,345	6,345	6,305	(40)	(0.6%)
VRS	11,938	12,138	12,508	12,508	11,931	(577)	(4.6%)
HMP	8,430	9,928	8,170	8,170	8,100	(70)	(0.9%)

FY 2010 Regional Special Education Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
GROUP LIFE	746	737	720	720	635	(85)	(11.8%)
DISABILITY INSURANCE	43	55	55	55	51	(4)	(7.3%)
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	800	0	800	800	800	0	0.0%
TRAINING	300	0	250	250	250	0	0.0%
TUITION REIMBURSEMENT	2,500	0	1,000	1,000	1,000	0	0.0%
OTHER OPERATING SUPPLIES	0	3,607	10,000	10,000	5,000	(5,000)	(50.0%)
INSTRUCTIONAL SUPPLIES	800	802	800	800	800	0	0.0%
SOFTWARE/ONLINE CONTENT	200	160	333	333	200	(133)	(39.9%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	1,500	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	3,500	1,169	4,000	4,000	2,800	(1,200)	(30.0%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	128,532	110,166	128,417	128,417	120,793	(7,624)	(5.9%)
Total for Fund	726,644	655,492	717,524	717,524	717,342	(182)	(0.0%)

Social Services Section

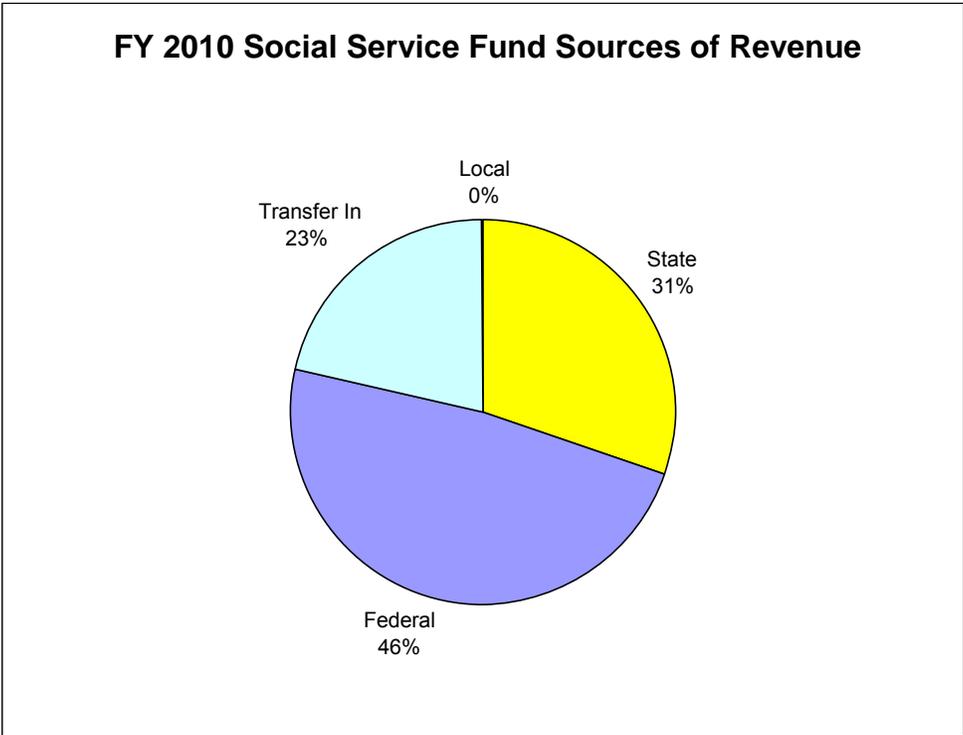
Social Services Budget

The Gloucester Department of Social Services protects over 4,300 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 87% depending on the type of revenue.

The budget for social services expenditures is \$3,121,717, which is a decrease of \$16,056 from last year. The local appropriation for the social services budget is \$714,811 for next year. This amount is up by \$50,000 over the appropriation for FY 2009.

The projected revenues from the Commonwealth decreased by \$4,857, while the projected revenues from the federal government decreased by \$61,449.



FY 2010 Social Services Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	5,000	5,779	1,000	1,000	1,250	250	25.0%
Subtotal for Category	5,000	5,779	1,000	1,000	1,250	250	25.0%
STATE							
GENERAL ADMINISTRATION	224,419	377,280	500,437	500,437	478,954	(21,483)	(4.3%)
FOSTER CARE-ADC	190,176	280,794	266,876	266,876	269,850	2,974	1.1%
PREVENTION	0	25	50	50	42	(8)	(16.0%)
DAY CARE	45,600	58,535	55,644	55,644	59,800	4,156	7.5%
RESPITE CARE	232	138	178	178	322	144	80.9%
EMERGENCY ASSISTANCE	243	245	245	245	245	0	0.0%
ADC-MANUAL	243	0	245	245	245	0	0.0%
AGED/DISABLED AUX GRANT	111,776	124,818	126,720	126,720	135,600	8,880	7.0%
ADULT SERVICES	0	0	0	0	0	0	0.0%
INDEPENDENT LIVING	0	375	0	0	480	480	100.0%
JOBS/VIEW	14,000	9,201	9,404	9,404	9,404	0	0.0%
DC INITIATIVE GRANT	0	2,979	0	0	0	0	0.0%
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	586,689	862,283	959,799	959,799	954,942	(4,857)	(0.5%)
FEDERAL							
GENERAL ADMINISTRATION	1,097,726	799,247	930,757	930,757	843,193	(87,564)	(9.4%)
FOSTER CARE-ADC	126,550	210,192	193,850	193,850	193,850	0	0.0%
PREVENTION	3,889	714	1,680	1,680	336	(1,344)	(80.0%)
DAY CARE	227,208	204,446	242,242	242,242	271,982	29,740	12.3%
DAY CARE-HEAD START	68,920	63,998	68,420	68,420	76,800	8,380	12.2%
RESPITE CARE	418	152	322	322	178	(144)	(44.7%)
PURCHASED SERVICES	800	5,482	800	800	800	0	0.0%
EMERGENCY ASSISTANCE	257	255	255	255	255	0	0.0%
ADC-MANUAL	257	0	255	255	255	0	0.0%
ADULT SERVICES	31,608	21,632	35,200	35,200	32,000	(3,200)	(9.1%)
INDEPENDENT LIVING	2,400	1,701	2,400	2,400	1,920	(480)	(20.0%)
ADOPTION INCENTIVE	0	0	0	0	525	525	100.0%
FC RECRUITMENT GRANT	21,382	1,011	1,750	1,750	1,730	(20)	(1.1%)
VIEW	21,000	10,715	20,170	20,170	20,170	0	0.0%
FC/DC TRANS GRANT	8,740	7,225	7,342	7,342	0	(7,342)	(100.0%)
GRANTS	0	0	0	0	0	0	0.0%
PREVENTION/ADULTS	6,000	3,410	6,720	6,720	6,720	0	0.0%
Subtotal for Category	1,617,155	1,330,181	1,512,163	1,512,163	1,450,714	(61,449)	(4.1%)
NON REVENUE							
TRANSFERS IN	801,335	568,313	664,811	664,811	714,811	50,000	7.5%
Subtotal for Category	801,335	568,313	664,811	664,811	714,811	50,000	7.5%
Total for Fund	3,010,179	2,766,556	3,137,773	3,137,773	3,121,717	(16,056)	(0.5%)

FY 2010 Social Services Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
ADMINISTRATION							
SALARIES	1,304,829	1,155,952	1,388,476	1,304,476	1,326,305	21,829	1.7%
SALARIES-OVERTIME	14,000	22,122	14,000	23,000	14,000	(9,000)	(39.1%)
FICA	98,889	86,402	107,289	96,289	102,534	6,245	6.5%
VRS	172,152	144,995	184,127	164,127	174,400	10,273	6.3%
HMP	102,500	80,443	132,100	117,100	151,670	34,570	29.5%
GROUP LIFE	13,048	10,768	12,321	10,321	10,859	538	5.2%
UNEMPLOYMENT INSURANCE	2,000	729	2,000	12,000	2,000	(10,000)	(83.3%)
WORKERS COMPENSATION	5,526	6,007	6,682	6,482	5,280	(1,202)	(18.5%)
OTHER CONTRACTED SVCS	44,500	41,126	45,050	45,050	45,050	0	0.0%
ADVERTISING	4,500	9,772	5,200	5,200	5,200	0	0.0%
ELECTRICAL SERVICES	13,900	14,372	13,900	15,500	14,800	(700)	(4.5%)
POSTAGE	10,500	10,432	10,500	10,500	10,000	(500)	(4.8%)
TELEPHONE	18,000	17,690	18,000	18,000	18,000	0	0.0%
FIRE INSURANCE	1,650	0	0	0	0	0	0.0%
VEHICLE INSURANCE	2,500	3,078	3,900	3,500	3,600	100	2.9%
SURETY BOND PAYMENTS	100	100	100	100	100	0	0.0%
PUBLIC OFFICIALS LIAB	1,500	0	0	0	0	0	0.0%
LEASE/RENT OF EQUIPMENT	152,250	1,706	2,000	2,000	2,000	0	0.0%
TRAINING	15,000	12,444	15,500	15,500	15,000	(500)	(3.2%)
DUES & MEMBERSHIP	600	1,534	700	700	650	(50)	(7.1%)
OFFICE SUPPLIES	33,000	35,698	34,000	36,000	36,000	0	0.0%
CAPITAL OUTLAY NEW	3,000	11,447	3,000	2,000	1,500	(500)	(25.0%)
Subtotal for Organization	2,013,944	1,666,818	1,998,845	1,887,845	1,938,948	51,103	2.7%

ASSISTANCE PROGRAMS

AUXILIARY GRANTS	139,720	155,008	158,400	173,400	169,500	(3,900)	(2.2%)
AID TO DEPENDENT CHILDREN	500	0	10,500	500	500	0	0.0%
ADC-FOSTER CARE	132,000	307,021	225,000	235,000	235,000	0	0.0%
EMERGENCY ASSISTANCE	500	500	500	500	500	0	0.0%
SUBSIDIZED ADOPTION	121,100	112,303	152,700	142,700	152,700	10,000	7.0%
STATE/LOCAL ADOPTION	63,626	71,225	73,026	123,026	76,000	(47,026)	(38.2%)
HOSPITALIZATION-SLH	5,000	7,034	7,000	8,630	9,000	370	4.3%
OTHER MISC EXPENSES	9,000	0	9,000	0	9,000	9,000	100.0%
Subtotal for Organization	471,446	653,090	636,126	683,756	652,200	(31,556)	(4.6%)

PURCHASE SERVICES

FICA	0	428	500	500	400	(100)	(20.0%)
UNEMPLOYMENT INSURANCE	0	50	0	260	150	(110)	(42.3%)
NONVIEW DAY CARE	0	0	5,000	0	0	0	0.0%
TRANS DAY CARE	114,000	141,898	134,000	175,000	149,500	(25,500)	(14.6%)
ADULT SERVICES	39,510	32,690	43,500	43,240	39,450	(3,790)	(8.8%)
PREVENTIVE SERVICEES	4,861	850	2,000	2,000	400	(1,600)	(80.0%)
PREVENTION/ADULTS	7,500	3,875	8,000	8,000	8,000	0	0.0%
NONVIEW DAY CARE-FEDERAL	170,208	133,497	172,742	192,742	197,232	4,490	2.3%
OTHER CHARGES	1,000	724	1,000	1,000	1,000	0	0.0%

FY 2010 Social Services Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
DAY CARE-HEAD START	68,920	63,998	68,420	79,000	76,800	(2,200)	(2.8%)
VIEW	35,000	26,911	35,000	35,000	35,000	0	0.0%
MEDS	3,000	1,866	1,500	1,500	0	(1,500)	(100.0%)
OTHER MISC EXPENSES	8,000	1,846	9,500	6,290	9,500	3,210	51.0%
Subtotal for Organization	451,999	408,633	481,162	544,532	517,432	(27,100)	(5.0%)

GRANTS

SALARIES-OVERTIME	0	173	0	0	0	0	0.0%
FICA	3,025	1,074	0	0	0	0	0.0%
VRS	5,333	1,288	0	0	0	0	0.0%
HMP	3,500	696	0	0	0	0	0.0%
GROUP LIFE	450	96	0	0	0	0	0.0%
WORKERS COMPENSATION	233	117	0	0	0	0	0.0%
DAY CARE INITIATIVE GRANT	8,740	10,510	8,740	8,740	0	(8,740)	(100.0%)
RESPIRE CARE PROGRAM	650	291	500	500	500	0	0.0%
INDEPENDENT LIVING GRANT	2,400	2,076	2,400	2,400	2,400	0	0.0%
ADOPTION INCENTIVE	0	626	0	0	525	525	100.0%
SERVICES COORDINATOR PROG	43,459	16,356	5,000	5,000	5,000	0	0.0%
Subtotal for Organization	67,790	33,303	16,640	16,640	8,425	(8,215)	(49.4%)

SOCIAL SERVICES BOARD

BOARD MEMBER SALARIES	4,000	4,000	4,000	4,001	4,000	(1)	(0.0%)
FICA	300	312	305	306	312	6	2.0%
TRAVEL-LOCAL MEETINGS	700	400	695	693	400	(293)	(42.3%)
Subtotal for Organization	5,000	4,712	5,000	5,000	4,712	(288)	(5.8%)
Total for Fund	3,010,179	2,766,556	3,137,773	3,137,773	3,121,717	(16,056)	(0.5%)

Comprehensive Services Budget

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

The CSA consolidated local program management by requiring each city and county to establish an executive-level Community Policy and Management Team (CPMT) and one or more staff-level Family Assessment and Planning Teams (FAPT). By design, these teams bring together all parties with a major CSA role including the Community Services Board, Court Services Unit, Social Services Department, public school system, private service providers and parent representatives. Local communities pay a share of program costs under CSA. Gloucester County has a varying match rate of 18.8% to 52%.

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 2010 CSA Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,000	11,699	4,960	4,960	4,185	(775)	(15.6%)
Subtotal for Category	4,000	11,699	4,960	4,960	4,185	(775)	(15.6%)
STATE							
MISCELLANEOUS	0	11,127	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	6,000	2,456	3,040	3,040	20,250	17,210	566.1%
CSA POOL RECEIPTS	401,915	334,893	452,160	452,160	494,000	41,840	9.3%
Subtotal for Category	407,915	348,476	455,200	455,200	514,250	59,050	13.0%
FEDERAL							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	30,000	19,391	24,000	24,000	2,565	(21,435)	(89.3%)
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	30,000	19,391	24,000	24,000	2,565	(21,435)	(89.3%)
NON REVENUE							
TRANSFERS IN	398,085	306,993	447,840	447,840	456,000	8,160	1.8%
Subtotal for Category	398,085	306,993	447,840	447,840	456,000	8,160	1.8%
Total for Fund	840,000	686,559	932,000	932,000	977,000	45,000	4.8%

FY 2010 CSA Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
GRANTS							
CSA PROGRAM EXPENSES	800,000	660,874	900,000	900,000	950,000	50,000	5.6%
FAMILY PRESERVATION-SUPPO	40,000	25,685	32,000	32,000	27,000	(5,000)	(15.6%)
Subtotal for Organization	840,000	686,559	932,000	932,000	977,000	45,000	4.8%
Total for Fund	840,000	686,559	932,000	932,000	977,000	45,000	4.8%

Capital Section

Capital Projects Budget

The capital projects budget for next year is \$8,097,300, which supports only those capital projects where it does not make economic sense to delay the project to a future year or funding is already in place.

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 \$15,336,713. 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 \$4,091,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects and a PSAP grant. This project is expected to be completed in FY 2010 or FY 2011.

The Federal Emergency Management Agency has awarded several grants totaling over \$5,700,000 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.

No local contribution to the Gloucester County Public Schools is included in this budget proposal.

A local contribution of \$97,300 is included for support of County projects that physically cannot be delayed further.

FY 2010 Capital Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
LOCAL REVENUE							
INTEREST-LGIP	4,000	4,884	0	0	0	0	0.0%
Subtotal for Category	4,000	4,884	0	0	0	0	0.0%
MISCELLANEOUS							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	0	9,000	0	32,500	0	(32,500)	(100.0%)
OTHER INCOME	100,000	157,145	40,000	45,000	100,000	55,000	122.2%
CASH PROFFERS	0	0	0	0	0	0	0.0%
Subtotal for Category	100,000	166,145	40,000	77,500	100,000	22,500	29.0%
STATE							
REGISTRAR	0	0	0	0	0	0	0.0%
STATE GRANT	867,421	531,618	341,983	691,983	400,000	(291,983)	(42.2%)
Subtotal for Category	867,421	531,618	341,983	691,983	400,000	(291,983)	(42.2%)
FEDERAL							
FEDERAL GRANTS	1,680,000	1,117,189	600,000	600,000	1,500,000	900,000	150.0%
MAIN STREET GRANT	351,034	299,954	275,200	275,200	0	(275,200)	(100.0%)
HIGHWAY FUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	2,031,034	1,417,143	875,200	875,200	1,500,000	624,800	71.4%
NON REVENUE							
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	24,007,484	0	11,245,000	11,245,000	3,000,000	(8,245,000)	(73.3%)
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	1,446,817	1,492,790	1,090,285	1,898,123	97,300	(1,800,823)	(94.9%)
FUND BALANCE-DESIGNATED	4,149,221	0	3,200,000	5,375,562	3,000,000	(2,375,562)	(44.2%)
Subtotal for Category	29,603,522	1,492,790	15,535,285	18,518,685	6,097,300	(12,421,385)	(67.1%)
Total for Fund	32,605,977	3,612,581	16,792,468	20,163,368	8,097,300	(12,066,068)	(59.8%)

FY 2010 Capital Fund Expenditure Budget

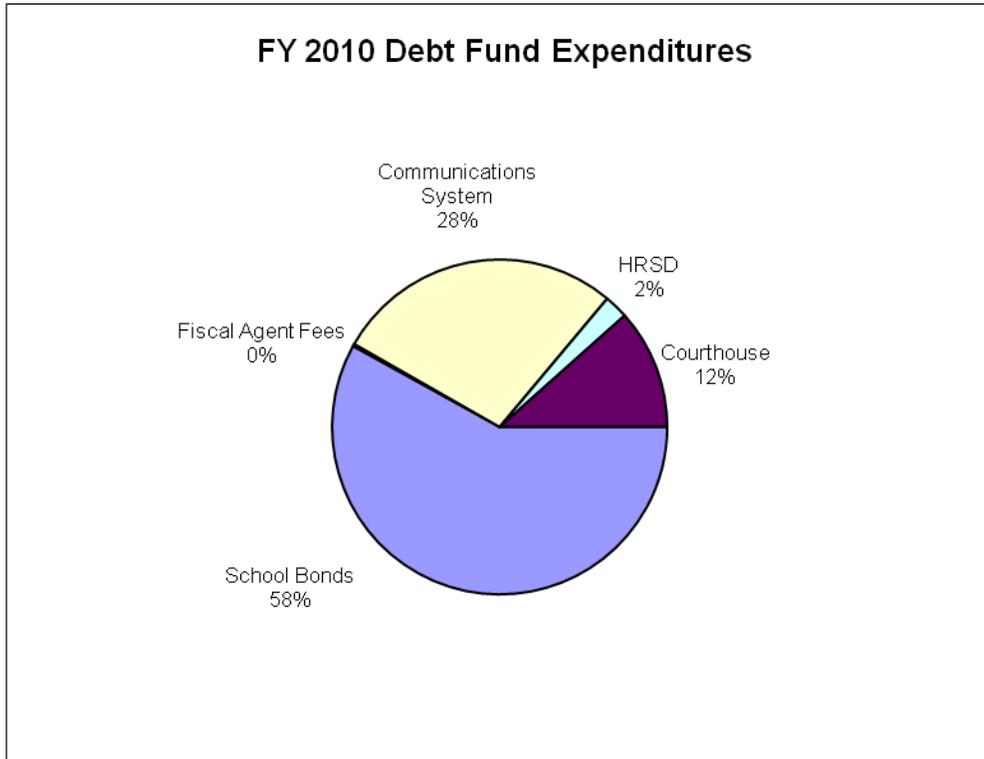
Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
PAGE SCH							
PAVING	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%
GHS SCH							
PAVING	0	0	0	0	0	0	0.0%
SECURITY CAMERAS	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%
ENGIN SCH							
PAVING	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	0	0	100.0%
COUNTY ASSETS							
PARK PROJECTS	0	0	0	463,128	0	(463,128)	(100.0%)
MAIN ST PROJECT	438,793	425,563	344,000	344,000	0	(344,000)	(100.0%)
REPAIR BLDGS	180,653	48,277	125,000	263,768	19,000	(244,768)	(92.8%)
COMMUNICATIONS	13,286,981	52,184	13,945,000	15,105,000	6,000,000	(9,105,000)	(60.3%)
OLDER ADULT FACILITY	115,000	0	0	0	0	0	0.0%
JENKINS NECK GRANT	180,000	192,609	0	0	0	0	0.0%
BURN BUILDING	285,438	136,926	0	120,000	0	(120,000)	(100.0%)
COUNTY OFFICE SPACE	996,240	146,306	0	849,934	0	(849,934)	(100.0%)
JUVENILE DETENTION BLDG	0	119,012	116,485	116,485	0	(116,485)	(100.0%)
TOURISM PROJECTS	122,921	38,106	0	87,545	0	(87,545)	(100.0%)
JAIL HOUSING EXPANSION	12,762,484	51,516	0	0	0	0	0.0%
FEMA HGMT GRANTS	2,000,000	1,263,890	800,000	800,000	2,000,000	1,200,000	150.0%
FEMA PHASE 2 GRANT	0	0	0	0	0	0	0.0%
FEMA GASTON GRANT	0	0	0	0	0	0	0.0%
FEMA ERNESTO	0	0	0	0	0	0	0.0%
Subtotal for Organization	30,368,510	2,474,389	15,330,485	18,149,860	8,019,000	(10,130,860)	(55.8%)
COUNTY EQUIPMENT							
COMPUTER SYSTEM	270,058	200,322	250,000	312,122	50,000	(262,122)	(84.0%)
OFFICE EQUIPMENT	56,800	51,445	30,000	30,000	0	(30,000)	(100.0%)
SHERIFF VEHICLES	376,128	350,509	150,000	175,619	0	(175,619)	(100.0%)
COUNTY VEHICLES	78,200	65,109	50,000	63,091	28,300	(34,791)	(55.1%)
Subtotal for Organization	781,186	667,385	480,000	580,832	78,300	(502,532)	(66.5%)
SCHOOL CAPITAL							
SCH CAPITAL PROJECTS	1,886,205	1,589,413	981,983	1,432,676	0	(1,432,676)	(100.0%)
Subtotal for Organization	1,886,205	1,589,413	981,983	1,432,676	0	(1,432,676)	(100.0%)
Total for Fund	33,035,901	4,731,188	16,792,468	20,163,368	8,097,300	(12,066,068)	(59.8%)

Debt Section

Debt Fund Budget

The budget for debt service expenditures is \$5,212,151, which is a decrease \$177,987 from last year.

Details of the balances due at June 30, 2009, on VPSA, literary loans and general County debt are included in the appendix.



FY 2010 Debt Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	0	224	0	0	0	0	0.0%
Subtotal for Category	0	224	0	0	0	0	0.0%
NON REVENUE							
TRANSFERS IN	3,665,708	3,614,472	5,390,138	5,390,138	5,212,151	(177,987)	(3.3%)
Subtotal for Category	3,665,708	3,614,472	5,390,138	5,390,138	5,212,151	(177,987)	(3.3%)
Total for Fund	3,665,708	3,614,697	5,390,138	5,390,138	5,212,151	(177,987)	(3.3%)

FY 2010 Debt Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
DEBT PAYMENTS							
REDEMPTION PSA BONDS	1,205,000	1,205,000	1,334,735	1,334,735	1,352,011	17,276	1.3%
REDEMPTION LITERARY LOANS	640,000	640,000	540,000	540,000	540,000	0	0.0%
INTEREST PSA LOANS	899,253	899,252	1,154,899	1,154,899	1,022,293	(132,606)	(11.5%)
INTEREST LITERARY LOANS	150,900	150,900	130,450	130,450	113,000	(17,450)	(13.4%)
FISCAL AGENT FEES	9,500	10,650	12,000	12,000	14,500	2,500	20.8%
COURTHOUSE	601,055	600,244	605,996	605,996	605,289	(707)	(0.1%)
COMMUNICATIONS SYSTEM	0	0	1,452,058	1,452,058	1,452,058	0	0.0%
HRSD INT PARTICIPATION	160,000	108,801	160,000	160,000	113,000	(47,000)	(29.4%)
Subtotal for Organization	3,665,708	3,614,847	5,390,138	5,390,138	5,212,151	(177,987)	(3.3%)
Total for Fund	3,665,708	3,614,847	5,390,138	5,390,138	5,212,151	(177,987)	(3.3%)

Sanitary Districts Section

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 2010 Gloucester Sanitary #1 Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	13,600	15,220	14,700	14,700	14,700	0	0.0%
DELINQUENT REAL ESTATE	650	224	240	240	240	0	0.0%
PUBLIC SERVICE CORP	1,120	820	1,000	1,000	1,000	0	0.0%
PENALTIES	60	121	60	60	60	0	0.0%
INTEREST	20	34	20	20	20	0	0.0%
Subtotal for Category	15,450	16,419	16,020	16,020	16,020	0	0.0%
USE							
INTEREST-BANK DEPOSIT	50	1	0	0	0	0	0.0%
INTEREST-LGIP	1,000	960	800	800	800	0	0.0%
RENTAL INCOME	41,568	8,485	41,568	41,568	41,568	0	0.0%
Subtotal for Category	42,618	9,446	42,368	42,368	42,368	0	0.0%
NON REVENUE							
FUND BALANCE TRANSFER	2,000	0	3,180	3,180	3,180	0	0.0%
Subtotal for Category	2,000	0	3,180	3,180	3,180	0	0.0%
Total for Fund	60,068	25,865	61,568	61,568	61,568	0	0.0%

FY 2010 Gloucester Sanitary #1 Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
GSD #1							
SALARIES-OTHER	400	135	400	400	400	0	0.0%
ELECTRICAL SERVICES	15,500	16,666	17,000	17,000	17,000	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	2,600	0	2,600	2,600	2,600	0	0.0%
REDEMPTION OF PRINCIPAL	41,568	8,855	41,568	41,568	41,568	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
Subtotal for Organization	60,068	25,657	61,568	61,568	61,568	0	0.0%
Total for Fund	60,068	25,657	61,568	61,568	61,568	0	0.0%

FY 2010 Gloucester Point Sanitary Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	18,600	19,225	18,700	18,700	18,700	0	0.0%
DELINQUENT REAL ESTATE	550	320	500	500	500	0	0.0%
PUBLIC SERVICE CORP	150	135	120	120	120	0	0.0%
PENALTIES	100	97	100	100	100	0	0.0%
INTEREST	40	26	20	20	20	0	0.0%
Subtotal for Category	19,440	19,803	19,440	19,440	19,440	0	0.0%
USE							
INTEREST-BANK DEPOSIT	100	269	100	100	100	0	0.0%
INTEREST-LGIP	2,000	2,481	2,000	2,000	2,000	0	0.0%
Subtotal for Category	2,100	2,750	2,100	2,100	2,100	0	0.0%
NON REVENUE							
FUND BALANCE TRANSFER	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
Total for Fund	21,540	22,553	21,540	21,540	21,540	0	0.0%

FY 2010 Gloucester Point Sanitary Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
GLOU POINT SAN DIST							
SALARIES-OTHER	540	135	540	540	540	0	0.0%
ELECTRICAL SERVICES	17,000	16,721	17,000	17,000	17,000	0	0.0%
OTHER MISC EXPENSES	0	46	0	0	0	0	0.0%
OTH EQUIPMENT	4,000	0	4,000	4,000	4,000	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	21,540	16,902	21,540	21,540	21,540	0	0.0%
Total for Fund	21,540	16,902	21,540	21,540	21,540	0	0.0%

Utility Fund Section

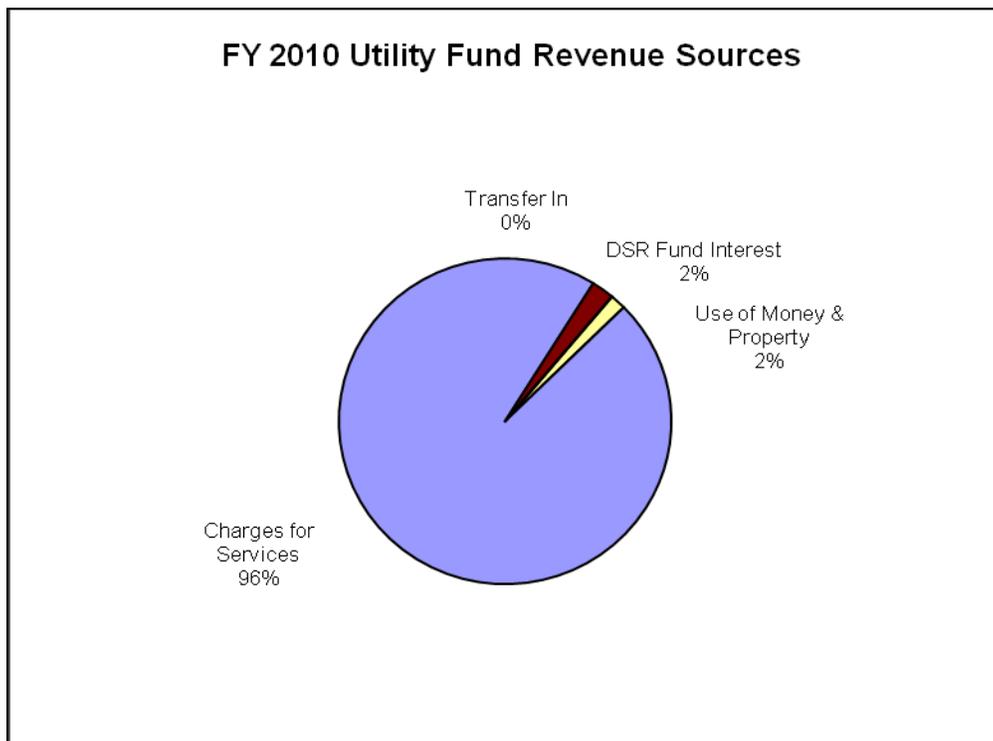
Utilities Budget

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, 2008, the department provided water service to approximately 4,399 accounts and sewer service to approximately 950 accounts.

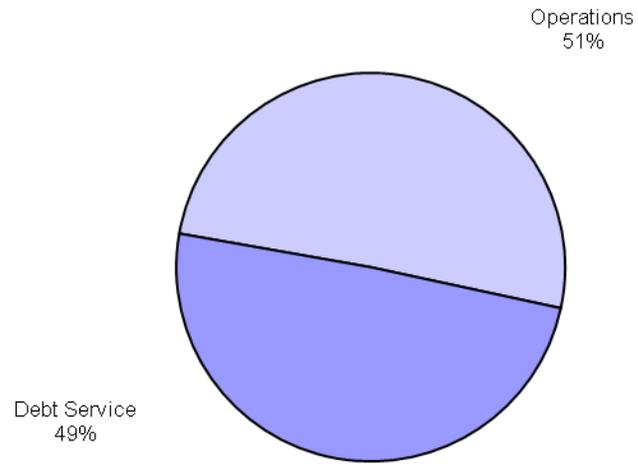
The budget for the Utility Fund is \$5,306,083 which represents a modest increase of 2.8% or \$143,998 over the current adopted budget. As an enterprise fund, revenues from services provided to its customers primarily fund the Department of Public Utilities. In the past, the General Fund has been subsidizing the Utility Fund, and in the FY 2009 budget, this subsidy was \$680,000. The General Fund will discontinue providing a transfer from the General Fund, which will necessitate increases in water and sewer rates. This increase in rates is estimated to be approximately 37.0%.

A Consent Special Order issued under the authority of Virginia Code § 62.1-44.15(8a) between the State Water Control Board and the Hampton Roads Sanitation District, the cities of Chesapeake, Hampton, Newport News, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg; the counties of Gloucester, Isle of Wight, and York; the James City Service Authority; and the town of Smithfield for the purpose of resolving certain alleged violations of environmental laws and regulations. All parties have agreed to a two-phased approach to address the initiative: the first phase is principally a data collection, evaluation and plan development program and the second phase will implement long-term capacity enhancement and sewer rehabilitation plans. Included in this budget is \$186,500 to continue this work.

In addition, this budget includes the recommendation to leave the vacant positions of Assistant Utility Director and Utility Worker I unfilled in FY 2010.



FY 2010 Utility Fund Expenditures



FY 2010 Utility Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
USE							
INTEREST-BANK DEPOSIT	100	13,163	2,000	2,000	2,000	0	0.0%
INTEREST-LGIP	55,000	81,301	55,000	55,000	55,000	0	0.0%
INTEREST-LGIP (SEWER)	15,000	19,086	15,000	15,000	15,000	0	0.0%
Subtotal for Category	70,100	113,549	72,000	72,000	72,000	0	0.0%
CHARGES							
WATER SERVICE	2,387,047	2,477,110	2,586,348	2,586,348	3,622,327	1,035,979	40.1%
SEWER SERVICE	388,400	434,004	408,287	408,287	693,506	285,219	69.9%
MISC WATER	25,000	22,369	20,000	20,000	20,000	0	0.0%
MISC SEWER	3,000	8,284	8,000	8,000	7,000	(1,000)	(12.5%)
RENEWAL-WATER	12,000	12,692	12,000	12,000	12,000	0	0.0%
RENEWAL-SEWER	750	175	300	300	300	0	0.0%
CONNECT-WATER	381,000	551,399	460,000	460,000	240,000	(220,000)	(47.8%)
CONNECT-SEWER	330,000	507,100	440,000	440,000	227,500	(212,500)	(48.3%)
DEVELOPMENT-WATER	66,000	94,201	69,000	69,000	32,500	(36,500)	(52.9%)
DEVELOPMENT-SEWER	147,000	221,900	200,000	200,000	78,000	(122,000)	(61.0%)
COLLECTION-WATER	500	380	500	500	500	0	0.0%
COLLECTION-SEWER	0	0	0	0	0	0	0.0%
AFTER HOURS WORK	350	150	350	350	250	(100)	(28.6%)
CONVERSION BALANCES	0	(193)	0	0	0	0	0.0%
INSPECTION FEES	15,000	0	15,000	15,000	0	(15,000)	(100.0%)
LATE FEES	46,000	42,911	45,000	45,000	47,000	2,000	4.4%
Subtotal for Category	3,802,047	4,372,482	4,264,785	4,264,785	4,980,883	716,098	16.8%
MISC							
DONATIONS	0	0	0	390	0	(390)	(100.0%)
OTHER INCOME	0	1,020	0	0	0	0	0.0%
TRANSFER-WATER	6,000	5,518	5,500	5,500	5,500	0	0.0%
TRANSFER-SEWER	1,000	1,523	1,200	1,200	1,000	(200)	(16.7%)
RETURNED CHECK FEES	1,600	2,060	1,600	1,600	1,700	100	6.3%
Subtotal for Category	8,600	10,121	8,300	8,690	8,200	(490)	(5.6%)
NON REVENUE							
DSR FUND INTEREST	87,000	103,944	137,000	137,000	115,000	(22,000)	(16.1%)
VRA-WATER SYSTEM PROCEEDS	250,000	0	0	0	0	0	0.0%
TRANSFERS IN	800,000	800,000	680,000	680,000	0	(680,000)	(100.0%)
FUND BALANCE TRANSFER	0	0	0	221,070	130,000	(91,070)	(41.2%)
Subtotal for Category	1,137,000	903,944	817,000	1,038,070	245,000	(793,070)	(76.4%)
Total for Fund	5,017,747	5,400,097	5,162,085	5,383,545	5,306,083	(77,462)	(1.4%)

FY 2010 Utility Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
OPERATING							
SALARIES	779,502	784,763	907,331	907,331	836,233	(71,098)	(7.8%)
PART TIME WAGES	48,121	62,294	58,030	58,030	57,398	(632)	(1.1%)
SALARIES-OVERTIME	36,000	50,484	42,000	42,000	50,000	8,000	19.0%
ONCALL	6,000	6,342	6,000	6,000	6,000	0	0.0%
FICA	66,526	66,078	77,520	77,520	72,647	(4,873)	(6.3%)
VRS	105,233	99,166	121,855	121,855	110,986	(10,869)	(8.9%)
HMP	96,840	78,139	110,835	110,835	117,948	7,113	6.4%
GROUP LIFE	7,795	7,364	8,075	8,075	7,500	(575)	(7.1%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	25,723	26,195	34,267	34,267	23,541	(10,726)	(31.3%)
COMPENSATED ABSENCE EXP	0	(43,531)	0	0	0	0	0.0%
TRUSTEE FEES	10,000	9,660	10,000	10,000	10,000	0	0.0%
VRA FEE	21,636	20,375	21,125	21,125	19,688	(1,437)	(6.8%)
PROFESSIONAL SERVICES	12,000	82,505	37,700	164,770	197,035	32,265	19.6%
LAB SERVICES	15,650	23,671	25,500	25,500	15,825	(9,675)	(37.9%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	8,000	6,621	7,000	7,000	6,000	(1,000)	(14.3%)
MAINT SVC CONTRACT	34,175	37,082	105,550	105,550	110,000	4,450	4.2%
ADVERTISING	500	916	500	500	0	(500)	(100.0%)
ELECTRICAL SERVICES	158,350	158,741	162,000	162,000	150,000	(12,000)	(7.4%)
POSTAGE	23,750	24,792	23,750	23,750	24,750	1,000	4.2%
TELEPHONE	12,660	11,948	14,150	14,150	14,150	0	0.0%
PROPERTY INSURANCE	30,000	25,864	28,000	28,000	28,000	0	0.0%
TRAINING	5,000	5,340	5,000	5,000	6,000	1,000	20.0%
DUES & MEMBERSHIP	2,195	1,525	3,100	3,100	3,400	300	9.7%
DEPRECIATION EXPENSE	0	856,283	0	0	0	0	0.0%
AMORTIZATION	0	52,945	0	0	0	0	0.0%
OFFICE SUPPLIES	10,200	8,073	10,200	10,200	11,250	1,050	10.3%
CHEMICAL SUPPLIES	110,000	116,331	121,000	215,000	225,000	10,000	4.7%
WATER SUPPLIES	70,000	96,718	75,000	75,000	100,000	25,000	33.3%
WASTEWATER SUPPLIES	25,000	85,610	25,000	25,000	40,000	15,000	60.0%
TOOLS	7,500	6,620	7,500	7,500	8,000	500	6.7%
AUTOMOTIVE SUPPLIES	65,500	74,713	73,500	73,500	76,500	3,000	4.1%
UNIFORMS	8,000	9,057	8,300	8,300	10,000	1,700	20.5%
INVENTORY SUPPLIES	14,750	22,241	21,000	21,000	21,000	0	0.0%
OTHER MISC EXPENSES	8,800	5,812	8,800	9,190	9,000	(190)	(2.1%)
PMTS TO GSD#1	41,568	8,485	41,568	41,568	41,568	0	0.0%
PMTS TO VDH	8,300	8,429	9,100	9,100	9,500	400	4.4%
CAPITAL OUTLAY NEW	250,000	(407)	0	0	130,000	130,000	100.0%
FURNITURE/FIXTURES-NEW	5,000	778	4,000	4,000	4,000	0	0.0%
OTH EQUIPMENT	10,400	8,479	9,000	9,000	9,000	0	0.0%
FUND BALANCE	213,000	0	269,000	269,000	110,500	(158,500)	(58.9%)
Subtotal for Organization	2,353,674	2,906,502	2,492,256	2,713,716	2,672,419	(41,297)	(1.5%)

DEBT SERVICE

FY 2010 Utility Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
REDEMPTION OF PRINCIPAL	2,664,073	1,274,692	2,669,829	2,669,829	2,633,664	(36,165)	(1.4%)
Subtotal for Organization	2,664,073	1,274,692	2,669,829	2,669,829	2,633,664	(36,165)	(1.4%)
Total for Fund	5,017,747	4,181,195	5,162,085	5,383,545	5,306,083	(77,462)	(1.4%)

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 \$94,850. Part-time staff will work from March 1 until the end of October.

FY 2010 Mosquito Control Fund Revenue Budget

Account Title	FY 08 Final Budget	FY 08 Actual Revenues	FY 09 Original Budget	FY 09 Expected Budget	FY 10 Adopted Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	88,052	88,842	86,388	86,388	88,843	2,455	2.8%
DELINQUENT REAL ESTATE	5,190	2,549	2,254	2,254	2,549	295	13.1%
PUBLIC SERVICE CORP	46	130	126	126	130	4	3.2%
PENALTIES	603	501	525	525	501	(24)	(4.6%)
INTEREST	402	692	407	407	692	285	70.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	437	0	5,525	5,525	2,135	(3,390)	(61.4%)
Subtotal for Category	94,730	92,715	95,225	95,225	94,850	(375)	(0.4%)
Total for Fund	94,730	92,715	95,225	95,225	94,850	(375)	(0.4%)

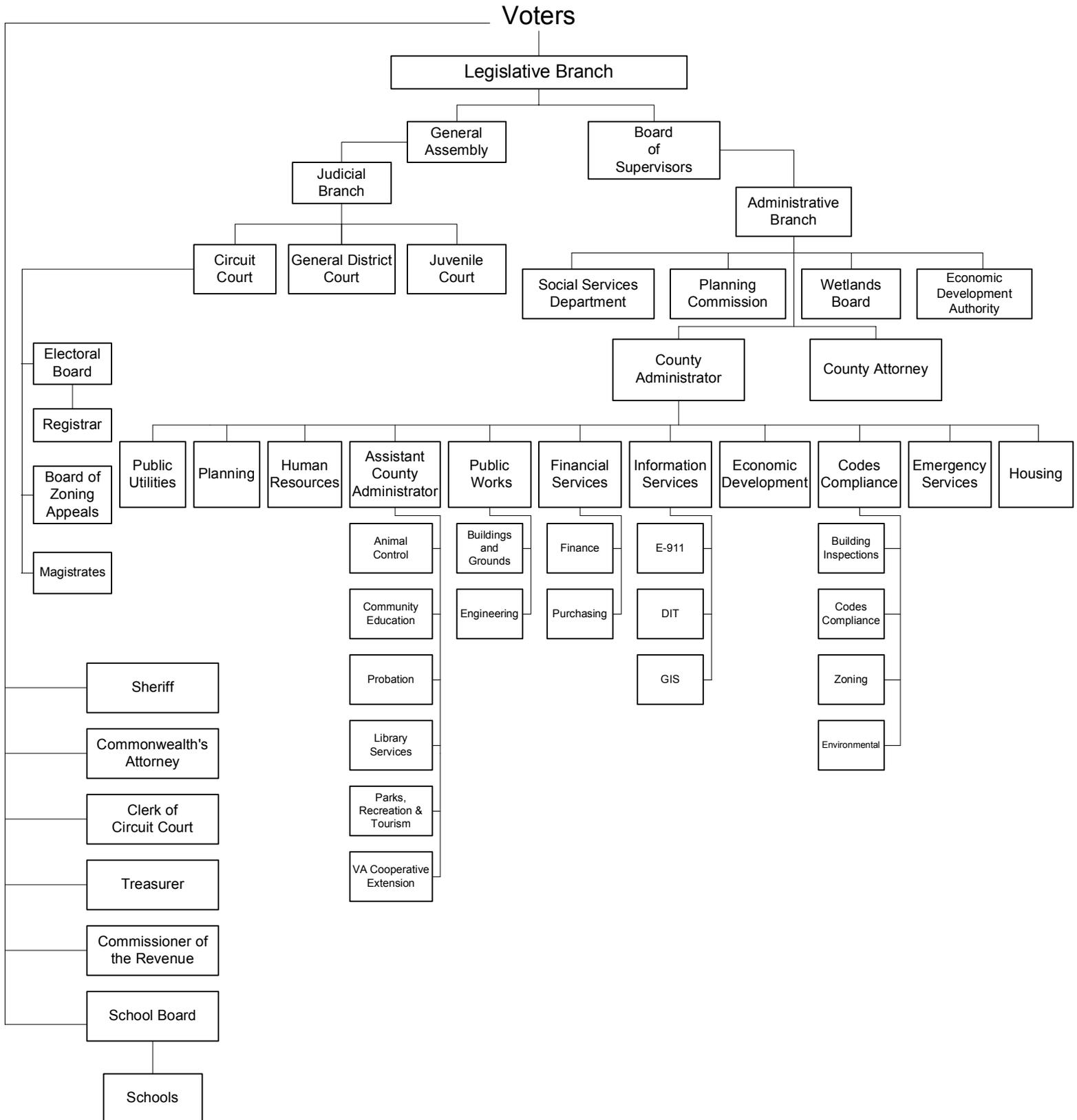
FY 2010 Mosquito Control Fund Expenditure Budget

Account Title	FY 08 Final Budget	FY 08 Actual Expenditures	FY 09 Original Budget	FY 09 Expected Appropriations	FY 10 Adopted Budget	Dollar Change	% Change
MSQ							
PART TIME WAGES	15,000	12,733	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	770	482	750	750	660	(90)	(12.0%)
FICA	1,100	1,005	1,100	1,100	1,100	0	0.0%
WORKERS COMPENSATION	1,330	1,354	1,300	1,300	1,300	0	0.0%
SUPPORT LABOR	5,000	3,236	3,500	3,500	3,000	(500)	(14.3%)
OTHER CONTRACTED SVCS	4,200	5,026	5,000	5,000	5,000	0	0.0%
REPAIR & MAINTAIN	500	0	500	500	600	100	20.0%
TRAINING	500	640	500	500	800	300	60.0%
CHEMICAL SUPPLIES	62,735	62,726	64,100	64,100	65,000	900	1.4%
VEHICLE FUELS	2,020	1,183	1,900	1,900	840	(1,060)	(55.8%)
OTHER OPERATING SUPPLIES	75	41	75	75	50	(25)	(33.3%)
MOTOR VEHICLES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,500	1,251	1,500	1,500	1,500	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	94,730	89,677	95,225	95,225	94,850	(375)	(0.4%)
Total for Fund	94,730	89,677	95,225	95,225	94,850	(375)	(0.4%)

Appendix



Gloucester County Organizational Chart



Personnel Section

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 2	\$16,771	\$25,157	\$8.06	\$12.09
N	Community School Supv				
N	Data Entry Operator				
N	Park Aide				
N	Recreation Aide				
	Grade 3	\$17,777	\$26,666	\$8.55	\$12.82
N	Custodian				
N	Substitute Office Worker				
	Grade 4	\$18,844	\$28,266	\$9.06	\$13.59
N	Groundskeeper - B & G				
N	Groundskeeper - Parks				
	Grade 5	\$19,974	\$29,961	\$9.60	\$14.40
N	Assistant Registrar				
N	Custodian II				
N	Library Clerk				
N	Office Assistant				
N	Office Associate II -Emergency- DSS				
	Grade 6	\$21,174	\$31,761	\$10.18	\$15.27
N	Cook				
N	Deputy I - Circuit Court				
N	Deputy Treasurer I				
N	Revenue Technician				
	Grade 7	\$22,444	\$33,666	\$10.79	\$16.19
N	4H Youth Technician				
N	Maintenance Assistant				
N	Utility Worker I				
N	WTP Trainee				
N	Office Associate III - DSS				
	Grade 8	\$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				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 9	\$25,217	\$37,826	\$12.12	\$18.19
N	Administrative Assistant I				
N	Administrative Program Assistant I - DSS				
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				
	Grade 10	\$26,731	\$40,097	\$12.85	\$19.28
N	Accounting Technician				
N	Administrative Assistant II				
N	Administrative Program Assistant II - DSS				
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				
	Grade 11	\$28,335	\$42,503	\$13.62	\$20.43
N	Administrative Assistant III				
N	Administrative Assistant III - Emergency Svc				
N	Benefit Programs Specialist I/II - DSS				
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	Library Coordinator				
N	Mechanical Technician II				
	Grade 12	\$30,035	\$45,053	\$14.44	\$21.66
N	Accounting Coordinator				
N	Administrative Coordinator				
N	Benefit Programs Specialist III - DSS				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 12 continued	\$30,035	\$45,053	\$14.44	\$21.66
N	Business Tax Admin				
N	Buyer				
N	Customer Service Specialist				
N	Deputy IV -Circuit Court				
N	Dispatcher				
N	Equipment Mechanic				
N	Fraud Investigator I/II - DSS				
N	GIS Technician				
N	Human Resource Specialist				
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				
	Grade 13	\$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	Self Sufficiency Specialist I/II - DSS				
N	Senior AC Officer				
N	Utility Inspector				
	Grade 14	\$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				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 14 Continued	\$33,747	\$50,621	\$16.22	\$24.34
N	Park Supervisor				
E	Planner I				
N	Probation Officer				
N	Pretrial Officer				
N	Recreation Supervisor				
N	Senior Mechanical Technician				
N	Self Sufficiency Specialist III - DSS				
N	Social Worker I/II - DSS				
N	Special Events Supervisor				
N	Tourism Coordinator				
N	Victim-Witness Coordinator				
	Grade 15	\$35,772	\$53,658	\$17.20	\$25.80
E	Benefit Programs Supervisor - DSS				
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	Senior Legal Assistant				
N	Social Worker III - DSS				
	Grade 16	\$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				
	Grade 17	\$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				
N	Social Worker IV - DSS				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 18	\$42,605	\$63,908	\$20.48	\$30.72
N	Master Deputy - Law Enforcement				
E	Physician's Assistant				
E	Planner III				
E	Probation & Pretrial Director				
	Grade 19	\$45,161	\$67,742	\$21.71	\$32.57
E	Administrative Services Manager - DSS				
E	Asst Comm. Attorney I				
N	Lieutenant - Corrections/Civil Process				
N	Senior Investigator				
N	Sergeant -Law Enforcement				
E	Social Work Supervisor - DSS				
	Grade 20	\$47,872	\$71,808	\$23.02	\$34.52
E	Accounting Manager				
E	Application Programmer				
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	Utility Supervisor				
	Grade 21	\$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				
	Grade 22	\$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	Purchasing Manager				
E	Emergency Management Coordinator				

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
	Grade 23	\$57,016	\$85,524	\$27.41	\$41.12
E	Assessor				
E	Assistant Director of Utilities				
E	Major				
	Grade 24	\$60,436	\$90,654	\$29.06	\$43.58
E	Assistant County Attorney				
E	Asst. Comm. Attorney IV				
	Grade 25	\$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				
	Grade 26	\$67,905	\$101,858	\$32.65	\$48.97
E	Director II - DSS				
E	Director of Codes Compliance				
E	Director of Financial Services				
E	Director of Public Works				
E	Director of Utilities				
	Grade 27	\$71,980	\$107,970	\$34.61	\$51.91
E	Director of Information Technology				
	Grade 28	\$76,300	\$114,450	\$36.68	\$55.02
E	Assistant County Administrator				

Statistical Section

COUNTY OF GLOUCESTER, VIRGINIA

Balance Sheet
 Governmental Funds
 June 30, 2008

	<u>General</u>	<u>Debt Service</u>	<u>County Capital Improvements</u>	<u>School Construction</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 15,161,471	\$ 649	\$ 118,452	\$ 3,634,439	\$ -	\$ 18,915,012
Receivables (net of allowance for uncollectibles):						
Taxes receivable	4,697,390	-	-	-	-	4,697,390
Accounts receivable	875,997	-	-	-	353	876,350
Due from other funds	2,025,274	-	4,732,166	-	-	6,757,440
Due from other governmental units	1,242,077	-	1,241,857	-	307,414	2,791,349
Prepaid items	291,985	1,803,066	-	-	-	2,095,052
Total assets	<u>\$ 24,294,194</u>	<u>\$ 1,803,716</u>	<u>\$ 6,092,476</u>	<u>\$ 3,634,439</u>	<u>\$ 307,767</u>	<u>\$ 36,132,592</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 378,113	\$ -	\$ 606,756	\$ 680,693	\$ 85,559	\$ 1,751,121
Accrued liabilities	537,862	-	-	-	-	537,862
Due to other governmental units	3,628,827	-	-	-	-	3,628,827
Due to other funds	4,149,318	1,803,066	-	582,848	222,208	6,757,440
Deferred revenue	1,964,266	-	-	-	-	1,964,266
Total liabilities	<u>\$ 10,658,386</u>	<u>\$ 1,803,066</u>	<u>\$ 606,756</u>	<u>\$ 1,263,541</u>	<u>\$ 307,767</u>	<u>\$ 14,639,517</u>
Fund balances:						
Reserved for:						
Construction	\$ -	\$ -	\$ -	\$ 2,370,898	\$ -	\$ 2,370,898
Prepaid items	291,985	0	-	-	-	291,985
Rezoning proffers	-	-	19,000	-	-	19,000
Asset forfeiture	203,591	-	-	-	-	203,591
Unreserved, reported in:						
General fund	13,140,232	-	-	-	-	13,140,232
Debt service funds	-	649	-	-	-	649
Capital projects funds	-	-	5,466,719	-	-	5,466,719
Total fund balances	<u>\$ 13,635,808</u>	<u>\$ 649</u>	<u>\$ 5,485,719</u>	<u>\$ 2,370,898</u>	<u>\$ -</u>	<u>\$ 21,493,074</u>
Total liabilities and fund balances	<u>\$ 24,294,194</u>	<u>\$ 1,803,715</u>	<u>\$ 6,092,475</u>	<u>\$ 3,634,439</u>	<u>\$ 307,767</u>	<u>\$ 36,132,591</u>

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

COUNTY OF GLOUCESTER, VIRGINIA

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

	Fiscal Year				
	2008	2007	2006	2005	2004
General Fund					
Reserved	\$ 495,576	\$ 500,502	\$ 556,862	\$ 398,179	\$ 510,268
Unreserved	<u>13,140,232</u>	<u>12,994,355</u>	<u>15,953,192</u>	<u>15,503,657</u>	<u>17,620,647</u>
Total General Fund	<u>\$ 13,635,808</u>	<u>\$ 13,494,857</u>	<u>\$ 16,510,054</u>	<u>\$ 15,901,836</u>	<u>\$ 18,130,915</u>
All Other Governmental Funds					
Reserved	\$ 2,389,898	\$ 6,150,997	-	-	-
Unreserved, reported in:					
Special revenue funds	-	-	63,974	63,974	169,644
Debt service funds	649	801	75,116	24,165	488
Capital projects funds	<u>5,466,719</u>	<u>6,585,325</u>	<u>3,847,743</u>	<u>4,032,730</u>	<u>8,167,302</u>
Total all other governmental funds	<u>\$ 7,857,266</u>	<u>\$ 12,737,123</u>	<u>\$ 3,986,833</u>	<u>\$ 4,120,869</u>	<u>\$ 8,337,434</u>

Fiscal Year				
2003	2002	2001	2000	1999
\$ 731,387	\$ 943,221	\$ 652,278	\$ 248,900	\$ 384,553
<u>11,933,486</u>	<u>9,794,702</u>	<u>8,301,052</u>	<u>7,637,325</u>	<u>9,675,179</u>
<u>\$ 12,664,873</u>	<u>\$ 10,737,923</u>	<u>\$ 8,953,330</u>	<u>\$ 7,886,225</u>	<u>\$ 10,059,732</u>

\$ -	\$ -	\$ -	\$ -	\$ -
127,218	-	-	-	-
280	-	-	-	-
<u>2,445,595</u>	<u>3,293,077</u>	<u>8,008,758</u>	<u>210,228</u>	<u>73,588</u>
<u>\$ 2,573,093</u>	<u>\$ 3,293,077</u>	<u>\$ 8,008,758</u>	<u>\$ 210,228</u>	<u>\$ 73,588</u>

COUNTY OF GLOUCESTER, VIRGINIA

Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income	Unemployment Rate	School Enrollment (3)
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	35,587	1,104,967	31,050	2.6	6,078
2006	36,153	1,157,343	30,674	2.7	6,000
2007	36,489	N/A	N/A	2.6	5,949
2008	36,489	N/A	N/A	3.7	5,910

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)

Calendar Year Ended	Residential Property	Commercial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
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
2008	3,698,100	379,187	277,551	3,799,736	0.61	4,269,366

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 2010, the County will reassess property every two years.

COUNTY OF GLOUCESTER, VIRGINIA

Property Tax Levies and Collections
Last Seven Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Total Collections to Date		
				Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2002	\$ 17,445,456	\$ (6,132)	\$ 17,439,324	\$ 16,822,442	96.43%	\$ 612,133	\$ 17,434,575	99.97%
2003	18,672,765	6,161	18,678,926	18,032,870	96.57%	639,027	18,671,897	99.96%
2004	19,067,303	(6,292)	19,061,011	18,502,834	97.04%	547,313	19,050,147	99.94%
2005	19,480,506	(654)	19,479,852	18,931,208	97.18%	529,692	19,460,900	99.90%
2006	20,261,412	(5,316)	20,256,096	19,792,078	97.68%	415,871	20,207,949	99.76%
2007	21,213,981	30,892	21,244,873	20,665,168	97.41%	432,421	21,097,589	99.31%
2008	22,593,114	-	22,593,114	21,946,260	97.14%	-	21,946,260	97.14%

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 Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Public Utility	
				Real Estate	Personal Property
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
2009	0.61	2.60	2.60	0.61	2.60

*Reflets equalized personal property assessments across all categories of personal property.

COUNTY OF GLOUCESTER, VIRGINIA

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			
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%	1,644.61
2006	11,685,000	5,423,520	10,901,309	158,983	27,572,046	-	55,740,858	4.82%	1,541.80
2007	17,140,000	4,783,520	10,465,911	124,585	25,970,976	-	58,484,992	N/A	1,602.81
2008	22,299,713	4,143,520	9,993,469	91,502	25,244,723	-	61,772,927	N/A	1,692.92

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

	Date Issued	Interest Rate	Original Amount	Balance at June 30, 2009	Annual Principal Payment	Last Payment Due
SCHOOL DEBT						
General Obligation Bonds VPSA						
High School, etc.**	December 17, 1992	5.85%	4,335,000	645,000.00	Various	December 15, 2012
High School, etc.**	April 29, 1993	5.10% - 5.50%	2,100,000	365,000.00	Various	December 15, 2012
Refunded Bond***	January 3, 1994	6.40% - 6.75%	8,565,000	340,000.00	Various	December 15, 2011
Bethel Elementary	May 2, 1996	4.60% - 5.80%	2,800,000	1,120,000.00	140,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	3.10% - 5.35%	7,525,000	6,295,000.00	Various	July 15, 2023
Abingdon Elementary	November 9, 2006	4.25% - 5.10%	6,505,000	6,105,000.00	Various	July 15, 2026
Abingdon	November 8, 2007	3.00%	6,364,713	6,094,978.00	Various	July 15, 2027
Total VPSA Debt				20,964,978.00		
State Literary Fund Loans						
Page	December 15, 1992	3.00%	1,678,784	334,784.00	84,000	December 15, 2012
Abingdon	December 15, 1992	3.00%	1,604,993	308,993.00	81,000	December 15, 2012
Peasley	December 15, 1992	4.00%	2,489,419	489,419.00	125,000	December 15, 2012
Bethel	July 15, 1998	3.00%	4,970,324	2,470,324.00	250,000	July 15, 2018
Total Literary Fund Debt				3,603,520.00		
Total School Debt				24,568,498.00		
PRIMARY GOVERNMENT DEBT						
Courthouse Series 2000	September 14, 2000	5.375% - 5.5%	9,275,000	405,000.00	Various	November 1, 2010
Courthouse Series 2000 Refunding	March 22, 2006	3.75% - 4.50%	8,205,000	8,100,000.00	Various	November 1, 1930
Communications System	January 1, 2007	4.49%	11,245,000	10,559,459.89	1,452,058	July 1, 2017
Total County Debt				19,064,459.89		
Grand Total Debt				43,632,957.89		

** 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.

