

County of Gloucester Virginia



Proposed Budget For the Fiscal Year Ending June 30, 2014

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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: March 5, 2013

Subject: Budget Recommendations for Fiscal Year 2013-2014

This County Administrator's Proposed Fiscal Year 2014 Budget, being recommended for consideration to the Board of Supervisors, incorporates funding to address critical needs in Gloucester County. This spending plan would enable the Board of Supervisors to respond to demands for funds, anticipate our revenue streams, and prioritize requested programs and levels of service to provide for the citizens of the County. From this proposed budget, it is my intent that the Board has a reasonable starting place for your budget discussions.

While balancing a County budget is never an easy task and while there are always more requests for funds than there are revenues to support those requests, each budget year presents unique challenges, which must be addressed in the County's final adopted budget, based on both the priorities of the governing body and the Supervisors' perceived ability of the County to fund those priorities. Economists will say that the recession is over; however, recovery of previous revenue streams and growth levels is very slow at best. The result is increasing needs without the resulting increasing revenues to support those needs. Again, we continue to face increased demands in critical areas, including public safety, school operations and facilities, public recreational facilities, and human services, including social services.

In addition to these needs, of critical concern in the development of this year's proposed budget were three major areas: capital needs, school operations, and addressing the inadequacies of our pay and classification system as revealed by the consultant's analysis of our pay structure.

With regard to capital needs, this budget incorporates the recommendations from the County Administrator's Capital Improvements Plan Advisory Committee. These recommendations include level funding the debt payment stream. As our required debt service payments actually decrease over time, approaching our debt in this manner allows us to sweep that reduction in debt service into a capital fund to be used to pay for capital needs with cash or to absorb anticipated increases in debt load due to future borrowings. In this case, this budget actually includes an excess of almost \$400,000 for this

purpose, which should help to offset the debt load for borrowing for the new Page Middle School. In addition, this budget continues to fund the Vehicle and Equipment Replacement Fund, which was incorporated in last year's adopted budget for the first time. It also supports the CIP recommendation for borrowing for HVAC and other needs in the School Division, as well as the use of excess fund balance for one-time capital needs throughout the County.

While this proposed budget does not fund the entire increase in local funding requested by the Superintendent of Schools, it does maintain the practice of sharing a fixed percentage of increased revenues to the School Board for operations. I believe that the funding provided, while not addressing all requests, will provide sufficient funding for the pay adjustment requested by the School Division, additional school resource officers, and other programs and initiatives.

And finally, this proposed budget includes a lump sum figure to address implementation of adjustments to salaries of county staff as recommended by the Classification and Compensation Study, which has been presented to the Board of Supervisors. The proposed amount incorporates funding needed to adjust the pay scale, bring employees' salaries up to the new pay grade minimum where needed, and make salary adjustments throughout the staff to address compression and parity issues.

As has been my practice in each budget cycle, I begin with a review of key principles and priorities on which the County Administrator's Proposed Fiscal Year 2014 Budget was developed. For this proposed budget, these priorities include:

- Continue to address critical capital needs by continuing the stable, dedicated funding stream for vehicle and equipment replacement as established last year and as recommended by the CIP Advisory Committee.
- Provide funding to implement new pay scale and address parity and compression issues.
- Incorporate local funding to support state proposed wage increases for school staff.
- Propose funding streams which allow the County to address critical capital needs for county and school facilities to protect existing capital assets.
- Support funding for the new Page Middle School.
- Propose a tax structure which is as fair and equitable as possible, continuing to attempt to address revenue needs by spreading the burden across a variety of tax revenue streams.
- Provide financial assistance to the Utility Fund, which cannot meet operating costs, capital needs, debt service requirements, and consent order costs without General Fund support.
- 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.
- Address increased needs in the Social Services area, especially for programs which spend smaller amounts of funds and prevent services at higher levels.
- Support Board initiatives, priorities, programs, directives, and capital approvals.
- Maintain fairness in expected cuts and new revenues between the County and School budgets as well as other departments receiving transfers, such as Social Services.
- Leave some vacant positions unfilled or unfunded to minimize layoffs.
- Begin to address critical staffing needs in areas where demand for services has increased dramatically.
- Protect training and professional growth and development for existing employees.
- Protect funding to local civic organizations as much as possible, as government donated dollars tend to multiply many times over in donated volunteer hours.
- Continue to centralize unpredictable line items to maximize budgeted dollars by maintaining an adequate Contingency Fund for unanticipated or emergency expenses.
- Use fund balance only to fund one-time capital needs.

The following are several highlights from this budget that we will review with you in the coming weeks. I ask that you review the budget for more information and detail about these issues and other issues facing our County:

- The budget recommendation was built using a real estate tax rate of \$.69 (a proposed \$.04 increase), a personal property tax rate of \$2.95 (no proposed increase), and a boat tax rate of \$2.95 (a \$1.95 increase, equalizing the tax rate on boats with that for vehicles and recreational vehicles).
- No increase is recommended for calendar year 2014 in the ad valorem tax rate of \$.01 for the Gloucester Sanitary District #1, Gloucester Point Sanitary District, and all Mosquito Control districts.
- This budget includes funding for a general salary increase of 2% as requested by the School Board for School Division employees.
- Included in the proposed budget is funding of \$762,139 to fund an implementation strategy resulting from the Pay and Classification Study for county employees to address increasing our pay scale, compression, and parity.
- This budget includes a 4.9% increase in the transfer for the School Operating Fund.
- This budget includes a \$673,758 transfer to the Utility Fund to continue to cover operating costs and debt due to inadequate revenues in this enterprise fund.
- Three full-time positions are unfrozen and funded, and one new part-time position is funded, while five full-time positions and two part-time positions are left frozen and unfunded in the General Fund.
- One full-time position is being left frozen and unfunded in the Utility Fund.
- Funding for community organizations remains level, and full funding of the requests from both Gloucester and Abingdon Fire and Rescue is proposed.

Total County Budget - \$137,846,448

The total County budget proposed for all funds for FY 2014 is \$137,846,448, which is \$28,653,676 or 20.8% more than the current adopted budget. The majority of this increase is attributed to the Capital Fund and the School Construction Fund budgets.

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

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

The largest single component of the County budget is the School Division. The budget recommended for the School Division's operations is \$52,989,459 or 38.4% of the total budget. Public safety is a

high funding priority in that it comprises \$11,853,228 or 8.6% of the total budget. The third Board priority is addressing capital needs for both the County and the School Division. The budgets for the Capital Fund, School Construction Fund, and Debt Fund total \$41,877,270, which is 30.4% of the total budget.

These three priorities: education, public safety, and capital, total 77.4% of the total County budget.

General Fund Budget Summary - \$60,467,684

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.

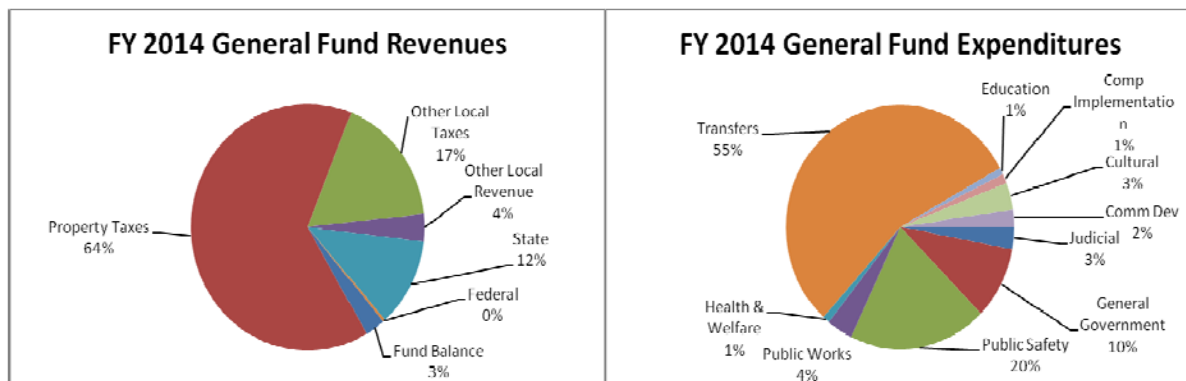
The proposed FY 2014 General Fund budget is \$4,528,204 or 7.5% higher than the FY 2013 adopted budget. This increase can be attributed to increases in the real estate and boat tax rates as well as use of the excess fund balance for one-time capital needs. These additional revenues will be used to address implementation of an employee compensation strategy, critical capital needs, increasing local support for public education, and other necessary costs.

The proposed FY 2014 budget is balanced with a real estate tax rate of \$.69, a personal property tax rate of \$2.95, and a boat tax rate of \$2.95. This is an increase of \$.04 in the real estate tax rate or approximately \$1,600,000 in additional revenue. The proposed increase of \$1.95 in the boat tax rate will generate approximately \$598,787.

The proposed FY 2014 budget does not fully fund the Superintendent of School's request for local funding. In addition, the proposed budget does not fully fund resource needs identified by County departments and agencies to respond to service demands. Finally, the proposed budget does not fully fund the employee costs reported by Evergreen Solutions, the consultant retained to conduct an employee compensation study.

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, 2013 will be \$15,365,000. 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 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
<u>Revenue:</u>				
Property Taxes	\$36,432,095	\$38,897,772	\$2,465,677	6.8%
Local Taxes	10,047,073	10,381,656	334,583	3.3%
Other Local Revenue	1,835,384	2,203,889	368,505	20.1%
Total Local Revenue	\$48,314,552	\$51,483,317	\$3,168,765	6.6%
State Revenue	\$7,038,308	\$7,187,301	\$148,993	2.1%
Federal Revenue	\$173,999	\$189,599	\$15,600	9.0%
Fund Balance Transfers	\$412,621	\$1,607,467	\$1,194,846	289.6%
Total General Fund Revenue	\$55,939,480	\$60,467,684	\$4,528,204	8.1%
<u>Expenditures:</u>				
General & Financial Administration	\$5,530,460	\$5,804,882	\$274,422	5.0%
Judicial Administration	1,713,622	1,771,224	57,602	3.4%
Public Safety	11,553,976	11,853,228	299,252	2.6%
Public Works	2,214,752	2,226,934	12,182	0.6%
Health & Welfare	595,569	604,961	9,392	1.6%
Education	573,517	558,527	-14,990	-2.6%
Parks, Recreation, & Cultural	2,115,801	2,168,631	52,830	2.5%
Community Development	856,589	1,070,718	214,129	25.0%
Civic Contributions	325,995	315,585	-10,410	-3.2%
Comp Study Implementation	0	762,139	762,139	100.0%
Transfers to Schools	22,341,889	23,487,641	1,145,752	5.1%
Transfers to Social Services	980,584	1,119,252	138,668	14.1%
Transfers to CSA	646,000	646,000	0	0.0%
Transfers to Capital	1,127,515	2,714,751	1,587,236	140.8%
Transfers to Debt Service	4,689,453	4,689,453	0	0.0%
Transfers to Utility Fund	673,758	673,758	0	100.0%
Total General Fund Expenditures	\$55,939,480	\$60,467,684	\$4,528,204	8.1%

School Budget - \$52,989,459

The Superintendent of Schools presented his budget to the School Board on February 12, 2013. The School Operating Fund proposed was \$53,261,905, which was a 1.4% increase over FY 2013. Included in the budget proposal was his request for a local transfer of \$23,760,087. This requested amount would be an increase of \$1,418,198 or 6.3% over the current budget.

The County Administrator's budget proposal includes a local transfer of \$23,487,641, which is \$1,145,752 or a 4.9% increase over the FY 2013 adopted budget. This amount is \$272,446 less than requested by the Superintendent of Schools.

Cafeteria Budget - \$2,392,135

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 - \$764,572

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 - \$3,608,835

The County will spend \$1,119,252 as our portion of the social services budget under this proposal. This is an increase of \$138,668 or 12.4% over the current year. Details of this budget are enclosed for Board review.

Comprehensive Services Act Budget - \$1,503,000

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 \$646,000 for this responsibility next year and details of this budget are enclosed for Board review.

Capital Improvements Budget - \$11,299,751

Gloucester has been dealing with the realities of economic difficulties since 2008 when one of the first actions taken by the County was to fund and complete only those capital projects where it did not make economic sense to delay to a future year. The situation was further complicated when Page Middle School was destroyed by a tornado on April 16, 2011.

Now, capital projects have been delayed to the point where it does not make economic sense to delay further. The County and School Division have invested large amounts of money in buildings and equipment, and if we continue to fail in the maintenance of our capital stock, our facilities and infrastructure will deteriorate until costly, constant maintenance is required, services are threatened, and community growth stagnates or even declines.

The County Administrator's Capital Improvements Plan Advisory Committee met and was charged with recommending a five-year (FY 2014-2018) plan for consideration by the Board of Supervisors. The CIP Committee attempted to balance the considerable amounts of money required for projects, within the current debt policies of the County, with the needs of competing demands for capital investment.

The following recommendations of the Capital Improvements Plan Advisory Committee are included in this budget proposal:

- \$270,000 for voice over Internet protocol (VoIP) to replace the County's phone system. Funding for this project will be provided from operational savings and excess fund balance in the General Fund.
- \$200,000 for the improvement of the Cable Services Program, which is used by both the County and the School Division. Funding for this project will be provided by a portion of the Cable TV Franchise Tax as well as Cox Cable capital payments.
- \$77,000 for County HVAC automation system upgrades. Funding for this project will be provided from excess fund balance in the General Fund.

- \$34,398 for site design and engineering for Woodville Park to prepare for installing infrastructure. The funding for this project will be provided from excess fund balance in the General Fund.
- \$600,000 for electrical infrastructure and athletic lights at Woodville Park. Funding for the project will be provided from \$85,000 from the County Administrator's Assigned Fund Balance for Park Projects, \$300,000 from a state grant, and \$215,000 from excess fund balance in the General Fund.
- \$250,000 for new computer aided dispatch software, which will make Gloucester totally interoperable with other radio system partners in the regional communications system. The funding for this project will be provided from excess fund balance in the General Fund.
- \$5.0 million for the School Division's HVAC and roof replacement program. The School Division has identified the most critical need as Petsworth Elementary School with a projected cost of \$3.4 million. Additionally, some urgency exists at Botetourt and Achilles Elementary Schools. The funding for this project will be provided from general obligation debt (\$5.0 million) of the County.
- \$233,820 to refurbish the running track and associated competitive areas at Gloucester High School. The funding for this project will be provided from excess fund balance in the General Fund.
- \$130,000 for voice over Internet protocol (VoIP) to replace various school phone systems. Funding for this project will be provided from operational savings and excess fund balance in the General Fund.

The following items are projects that were begun in prior years:

- \$990,000 for the vehicle/equipment replacement fund, which is funded from \$.30 of the personal property tax rate. These funds will be split 50-50 between the School Division and the County. These funds can be used for replacing school buses, County and School Division vehicles, police cars, and other large equipment needs.
- \$3,000,000 for the Federal Emergency Management Agency Hazard Mitigation Grant Program, which are funds used to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. Since 2005, FEMA has awarded grants totaling \$11,093,615 to Gloucester. The Mitigation Grant Programs seeks to protect and reduce the damages associated with natural disasters by returning acquired properties to green space and raising homes to a desired flood protection elevation. No County match is needed for this grant program.
- \$48,333 for the second of three payments for the Feral Cat Project.
- \$100,000 to continue projects previously committed for County office building repairs and critical office space needs. Projects being considered include replacing the two-story law enforcement addition as the EPDM roof has an expired warranty as well as HVAC improvements in Office Building #2.
- \$61,200 to continue the funding of a County personal computer replacement program.
- \$200,000 to construct athletic fields at Woodville Park, which are funded with state grants.

Finally, due to recent national events, the Gloucester County School Board is requesting that school resource officers be placed at each elementary school. This will involve the hiring of 5 new sheriff deputies and the purchase of 3 new sheriff vehicles. Included in the budget is \$105,000 for 3 vehicles.

School Construction Fund - \$25,636,428

On Saturday, April 16, 2011, Page Middle School was heavily damaged by a tornado. At the November 15, 2011 Board of Supervisors meeting, the Board agreed in principle to borrow \$18,000,000 for the replacement of Page Middle School, which would be in addition to any insurance recoveries.

After various public meetings and public discussions, the School Board decided to demolish the remaining portions of the old Page Middle School and build a new school on property near the corner of T.C. Walker Road and George Washington Memorial Highway. Additionally, the School Board received the support of the Board of Supervisors for an application for an allocation of \$1,041,000 through the Virginia Department of Transportation's Revenue Sharing Program, which would be in addition to any debt proceeds and insurance recoveries.

At June 30, 2013, the fund balance in the School Construction Fund is estimated to be \$9,866,494. This amount includes \$6,500,000 in Qualified School Construction Bonds as well as insurance recoveries.

It is hoped that bid documents will be released in summer 2013. Construction is scheduled to be completed by September 2015.

Debt Service Budget - \$4,941,091

The budget for debt service expenditures is \$4,941,091, which is an increase of \$95,355 over the prior fiscal year's expected budget. Included in the budget is federal reimbursement of \$251,638 for interest owed on the newly issued \$6,500,000 in school bonds provided through the American Recovery and Reinvestment Act program (QSCB)

One of the recommendations of the County's financial advisors was to level fund the Transfer from the General Fund for the Debt Fund each year. This recommendation was also endorsed by the County Administrator's Capital Improvements Plan Advisory Committee. Any excess that will result from this action can be used for capital needs or accumulated for smoothing future debt payments. This budget proposal level funds the Transfer from the General Fund, which results in an increase in the fund balance of the Debt Fund of \$391,909.

Not included in this budget proposal is a future \$12,000,000 school borrowing for Page Middle School.

Sanitary Districts – \$44,100

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.

Utilities Budget - \$7,431,358

The Department of Public Utilities is committed to meeting the present and future water needs of Gloucester County by providing quality public utility service at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. The department operates a water treatment plant, 17 sewer pump stations, and a maintenance yard to provide potable water and sewer service. The water treatment plant handles about 1.3 million gallons of water daily, drawing from both the Beaverdam reservoir and deep wells. The department provides a public health function in that the collection and off-site treatment of sewage reduces the nitrogen entering the waters of the Chesapeake Bay and reduces the exposure to potentially hazardous conditions posed by failing septic fields.

The County's investment in the raw water supply has been an impetus for economic development over the past two decades, and has had an ancillary benefit of community recreation. At the end of June 30, 2012, the department provided water service to approximately 4,565 accounts and sewer service to approximately 1,285 accounts.

The budget for the Utility Fund is \$7,431,358, which represents an increase of 11.4% or \$761,680 over the current adopted budget. A large driver in this increase is the presentation of \$1,990,000 in bond proceeds, which will be explained in greater detail below.

Several decisions made in FY 2012 have impacted this budget recommendation. The Board of Supervisors commissioned a study to assure that the public utility organization is governed, managed, and operated with maximum efficiency. Raftelis Financial Consultants was selected to do this work, and they made their report to the Board of Supervisors at the November 1, 2011 meeting. Even with annual subsidies of Transfers from the General Fund, the financial stability of the Utility Fund has become somewhat tenuous. In order for the County to put the Utility Fund on a path of self-sufficiency, Raftelis recommended a combination of rate increases and continued Transfers from the General Fund in order to meet daily operational needs. To address long-term sustainability for the system, Raftelis also included recommendations for building various reserve funds, such as an operating reserve, a capital repair and maintenance reserve, a rate stabilization reserve, and a capital improvement reserve.

Operationally, this proposed budget continues the Department's ongoing activities to improve the efficiency of the public utility systems while attempting to rehabilitate both the water treatment plant and the distribution/collections systems with limited funding. This proposed budget includes reductions in a number of line items; including Consent Order, electrical costs, chemical costs, and vehicles costs. These line items reductions are offset; however, by Capital outlays (to be funded with Series 2011 Bond proceeds) and a planned transfer of \$122,000 to the Development Fund. The modifications to the Special Order by Consent has allowed for the temporary reduction in expenditures for related items. These include a reduced expenditure for Consulting Services and postponed expenditures for portions of the rehabilitation to the sewer collection systems.

This proposed budget anticipates addressing several capital needs, which include the purchase of property and construction of a new utility yard, upgrading of the electrical motor control center at the water treatment plant, installation of dust and chemical collection systems at the water treatment plant, realignment and rehabilitation of the raw water pipe at the water treatment plant, and the purchase of an excavator for distribution operations.

Based on the Raftelis report, as well as endorsements from the Public Utilities Advisory Committee, this budget includes an average water and sewer service rate increase of 5%. The General Fund will continue to provide a subsidy, which will be \$673,758 in FY 2014. This amount includes \$296,500 for the annual debt service on the Series 2011 \$3,758,000 revenue bond.

Fire and Rescue Departments - \$1,821,612

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

Gloucester Fire and Rescue	\$ 885,412
Abingdon Fire and Rescue	<u>936,200</u>
Total	\$ 1,821,612

Mosquito Control Budget - \$98,890

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

I respectfully present this County Administrator's Proposed FY 2014 Budget to you for your review, discussion, and consideration. We are certainly no different from other localities throughout the Commonwealth of Virginia, indeed throughout the United States I daresay, in being faced with the very difficult task of responding to and balancing critical public needs for which the burden largely falls on local government to fund, very slow recovery in revenue streams, requests and demands for new initiatives, and critical funding to maintain our human and capital assets. I would argue that, in fact, Gloucester has fared comparatively well throughout the recession, and while clearly sacrifices have been made, we have certainly not had to resort to some very drastic measures, which were implemented in other localities throughout the country.

We continue to be faced with mandates by the Commonwealth of Virginia. Looming in the not-too-distant future are requirements to support new storm water regulations promulgated by the state. The costs of that new local program will have to be addressed in next year's budget. Certain costs are not entirely under local control, and the proposed budget supports all debt services for critical infrastructure decisions made by the Board in the past.

This budget offers the Board of Supervisors a carefully considered evaluation of existing services and programs, a deliberate weighing of requests for new funding, and support for our most critical asset – our county and school staffs. Again, sufficient compensation is critical to maintain an adequate, well-trained staff to serve the needs of the citizen and to prevent costly and disruptive turnover in staff, who are often forced to seek employment elsewhere to adequately provide for their families. As noted, this proposed budget provides for the requested 2% increase for school employees and for adjustments in salaries for county staff to address non-competitive salary levels, compression, and parity. We continue to consider alternatives in our health insurance program, as these costs continue to escalate, both in the county-funded benefit and from our employees' pockets.

Gloucester's extremely conservative and responsible fiscal management over the past years has resulted in a healthy fund balance, in which we consistently maintain a fund balance in excess of 10% of budget as required by Board policy, and indeed in excess of the recommended 12% level. You have often heard me say that I will never recommend use of fund balance for operating costs, and this budget continues to use excess fund balance to address one-time, capital needs. As did most localities throughout the Commonwealth, Gloucester postponed capital expenditures during the recent, very tough, budget years. Obviously, we cannot ignore capital needs forever, as a leaky roof or failing technology will cost substantially more in damaged facilities and lost time than the needed repair or replacement cost. This budget incorporates recommendations from the CIP Advisory Committee to use a portion of the \$3.4 excess fund balance in the General Fund to address one-time capital needs, as well as borrowing funds to address critical capital needs, especially roof repair and HVAC upgrades in our schools.

I would also note that accumulation and careful use of this excess fund balance has allowed us to have sufficient funds in our current Capital Fund so that the Board of Supervisors is able to consider over the next weeks in the current budget year the completion of the Emergency Operations Center in the basement of the new Emergency Communications Building and proposed improvements to the Thomas Calhoun Walker Education Center. Using current excess fund balance in the Capital Fund should save the County substantial money in the long run, as the cost of building the EOC now will be considerably less than at some future time. Relocation of School administration to the Thomas Calhoun Walker Education Center will allow consolidation of county staff in a centralized location, move staff out of current totally inadequate facilities, and preclude the need for construction of new facilities for staff far into the foreseeable future.

As always, we will continue to carefully monitor economic conditions, trends, and revenue collections. I believe that this proposed budget represents a conservative estimate of the amounts necessary to continue the current level of service delivery, maintain County assets at a reduced but acceptable level

for FY 2014, address compensation at a reasonable level, and continue to provide funding to address critical capital and infrastructure needs. As always, 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 2014. These measures would most likely be layoffs, furloughs, and other cost-saving measures considered but not recommended in presenting this proposed balanced budget to the Board.

There is no easy budget, and this year is no exception. Your staff looks forward to assisting you as you review and consider needs and recommendations in your deliberations for the FY 2014 budget. Please feel free to contact any staff member who can assist you with questions you may have about operations and the proposed budget. Please call us or stop by at any point in the process if any of us can be of assistance to you.

Public input is always a vital part of the budget review process, which will include a public hearing that is scheduled for Monday, March 25, 2013 at 7:00 p.m. in the Gloucester High School Auditorium. The public hearing will also be broadcast on Cable Channel 48. We welcome and encourage our citizens to provide input to the Board of Supervisors, both in support of and in opposition to the recommendations in this proposed budget.

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

General Fund Revenue

General Fund Revenue Summary

General Property Taxes

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

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

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

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

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

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

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Real Estate Tax	26,930,110	28,540,000	1,609,890	6.0%
Public Service	510,000	594,000	84,000	16.5%
Personal Property Tax	8,461,985	9,190,772	728,787	8.6%
Mobile Home	36,000	43,000	7,000	19.4%
Penalties & Interest	494,000	530,000	36,000	7.3%
Total Property Taxes	36,432,095	38,897,772	2,465,677	6.8%

Budget Comments:

This budget is based on a real estate tax rate of \$.69. The 2012 real estate tax rate was \$.65, so this budget includes a \$.04 increase in 2013. Each penny increase in the real estate rate will yield approximately \$400,000.

The 2012 personal property tax rate was \$2.95, and this rate will remain unchanged in 2013 in this proposal.

This proposal includes an increase in the tax rate on all boats from the current \$1.00 to \$2.95, which will generate approximately \$598,787 in additional tax revenue.

All other tax rates will remain unchanged in this proposal.

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 effect 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. These revenues are collected by the Commonwealth of Virginia Department of Taxation and disbursed to localities monthly.

Business license taxes are charged per local ordinance to all businesses in the county, with varying amounts charged. On January 1, 2001, a 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 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Local Sales Tax	3,763,114	3,785,144	22,030	0.6%
Communication Sales Tax	1,214,000	1,214,000	0	0.0%
Consumer Utility Tax	834,112	834,112	0	0.0%
Business LicenseTax	1,446,819	1,546,400	99,581	6.9%
Cable TV Franchise Tax	404,000	404,000	0	0.0%
Lodging Tax	109,528	120,000	10,472	9.6%
Meals Tax	1,770,000	1,851,000	81,000	4.6%
Other Local Taxes	505,500	627,000	121,500	24.0%
Total Local Taxes	10,047,073	10,381,656	334,583	3.3%

Budget Comments:

Sales tax revenue estimates are based on prior year's receipts and projected changes in retail sales based on historical trends and various economic forecasts. Local sales tax revenue account for 6.3% of the County's general fund budget.

The communication sales tax on telephones and other communication equipment took affect January 1, 2007. Our share of the receipts is proportional to our percentage of the statewide total.

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 proposal recommends using the expected fees for both operating costs for the cable services program as well as transferring \$200,000 to the Capital Fund for equipment upgrades.

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 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Permits & Licenses	274,600	294,400	19,800	7.2%

Budget Comments:

The proposed increase is based on signs of some recovery in local building activity.

Fines & Forfeitures

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

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Fines & Forfeitures	132,500	132,500	0	0.0%

Budget Comments:

None.

Revenue from Use of Money and Property

This budget provides for revenues earned by the County from investment of funds and the rental of property.

The County Treasurer invests funds that are available, but not needed for immediate disbursements. The investment of these funds is a priority, as are the appropriate steps to ensure liquidity of funds. Therefore, investments are made for periods ranging from a single weekend to 365 days.

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

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Use of Money & Prop	145,356	147,031	1,675	1.2%

Budget Comments:

Investment earnings are a function of interest rates and the amount of cash available for investment purposes. Interest rates on idle cash continue to track at record lows.

Charges for Services

Charges for services include all charges of various offices for programs operated by Gloucester County. This fund includes such items as library fines, 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 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Charges for Services	689,864	720,550	30,686	4.4%

Budget Comments:

This budget contains \$158,244 from projected landfill contract receipts, which is an increase of \$56,875 from the current year. The landfill contract includes a credit for the amount of real estate taxes paid. Some recovery is being seen in amounts received from tipping fees, which are a function of the amount of trash coming into the landfill.

Miscellaneous Revenues

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

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Miscellaneous	254,691	292,888	38,197	15.0%

Budget Comments:

No comments.

Recovered Costs

The county is reimbursed for various costs.

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Recovered Costs	338,373	616,520	278,147	82.2%

Budget Comments:

Extra duty overtime by the Sheriff's Department is billed to citizens and individuals requesting security. The offsetting expenditures for these billings are in the budget for the Sheriff's Department.

The amount to be billed to the Gloucester County school system for school resource officers is \$433,250. We currently have 4 resource officers at the high school and middle schools. This budget increases the number of officers by 5 for the elementary schools. The offsetting expenditures for these amounts are in the budget for the Sheriff's Department.

The Sheriff operates a work release program for certain jail inmates using electronic monitoring. The County collects fees from the inmates that participate in this program.

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

The Treasurer uses the services of the Department of Motor Vehicles when collecting delinquent personal property taxes. DMV charges \$20 per occurrence per individual to withhold that person's ability to renew their vehicle registration. This DMV "stop" fee is repaid to the County by the taxpayer.

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

Revenue from the Commonwealth

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

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Constitutional Officers	3,286,883	3,422,076	135,193	4.1%
Other Categorical Aid	635,134	629,685	(5,449)	-0.9%
Library	135,651	149,815	14,164	10.4%
Car Tax Reimbursement	2,778,639	2,778,639	0	0.0%
Non-Categorical Aid	202,001	207,086	5,085	2.5%
Total State Revenue	7,038,308	7,187,301	148,993	2.1%

Budget Comments:

The Commonwealth has converted the personal property tax relief program from a vehicle-based entitlement program to a block grant program with a statewide cap on disbursements to local governments.

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

The State is expected to suspend and or eliminate the program that shifted to local governments the responsibility for reducing \$45 million of core services. The majority of these reductions were made through lower reimbursements to Constitutional Officers and the Library.

Revenue from the Federal Government

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

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
V-STOP Prosecutor Grant	23,981	23,981	0	0.0%
Other	13,644	13,644	0	0.0%
Recovered Costs	116,147	116,147	0	0.0%
Federal Grants	20,227	35,827	15,600	100.0%
Total Federal Revenue	173,999	189,599	15,600	9.0%

Budget Comments:

The Commonwealth Attorney's office has continued to receive a Department of Criminal Justice Services grant to provide funding for an attorney to assist with domestic violence cases.

Each year the County prepares a Central Services Cost Allocation Plan, which uses federal and state guidelines to distribute various overhead costs of County functions used by social services. This information is transmitted to the Virginia Department of Social Services, and each year a portion of these indirect costs are returned to the County.

Fund Balance

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

Revenue Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Fund Balance-Asset Forfeiture	124,288	143,916	19,628	15.8%
From Fund Balance	288,333	1,463,551	1,175,218	407.6%
Total Fund Balance	412,621	1,607,467	1,194,846	289.6%

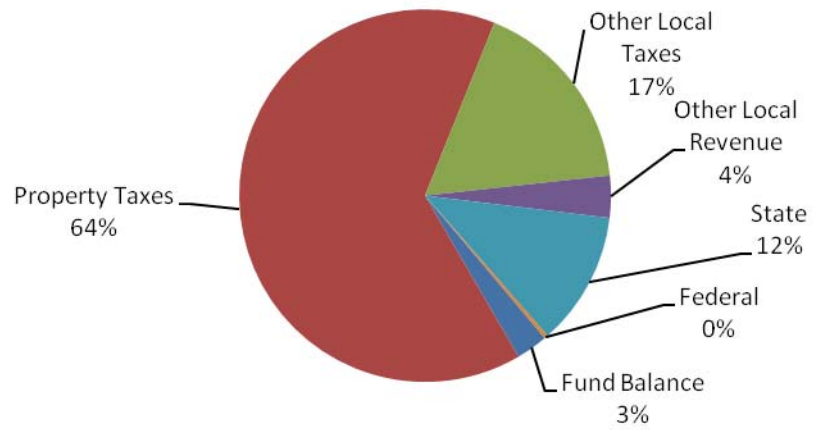
Budget Comments:

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.

The use of \$48,333 from the operating reserve will be used to provide the second of three annual payments for the feral cat project, which is funded through the Capital Fund.

An additional \$1,263,551 from the operating reserve will be used in the Capital Fund to implement the recommendation of the Capital Improvements Plan Advisory Committee. Further explanation can be found with information relating to the Capital Fund.

FY 2014 General Fund Revenues



FY 2014 General Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
PROPERTY TAXES							
CURRENT REAL ESTATE	23,523,347	24,372,430	26,330,110	26,330,110	27,940,000	1,609,890	6.1%
DELINQUENT REAL ESTATE	600,000	794,183	600,000	600,000	600,000	0	0.0%
PUBLIC SERVICE CORP	478,000	565,341	510,000	510,000	594,000	84,000	16.5%
CURRENT PERS PROP	6,233,455	7,391,652	7,786,325	7,786,325	8,515,112	728,787	9.4%
DELINQUENT PERS PROP	675,660	802,047	675,660	675,660	675,660	0	0.0%
MOBILE HOME	35,000	44,881	36,000	36,000	43,000	7,000	19.4%
PENALTIES	325,000	341,715	325,000	325,000	340,000	15,000	4.6%
INTEREST	140,000	195,117	169,000	169,000	190,000	21,000	12.4%
Subtotal for Category	32,010,462	34,507,367	36,432,095	36,432,095	38,897,772	2,465,677	6.8%
OTHER LOCAL TAX							
LOCAL SALES TAX	3,669,347	3,729,207	3,763,114	3,763,114	3,785,144	22,030	0.6%
COMMUNICATION SALES TAX	1,346,800	1,160,490	1,214,000	1,214,000	1,214,000	0	0.0%
CONSUMER UTILITY TAX	697,660	699,428	701,000	701,000	701,000	0	0.0%
ELECTRIC CONSUMPTION	133,112	121,644	133,112	133,112	133,112	0	0.0%
BUSINESS LICENSE TAX	1,386,500	1,516,103	1,446,819	1,446,819	1,546,400	99,581	6.9%
CABLE TV FRANCHISE TAX	335,000	399,337	404,000	404,000	404,000	0	0.0%
BANK STOCK TAX	140,000	191,957	170,000	170,000	170,000	0	0.0%
RECORDATION TAX	358,500	275,754	275,000	275,000	385,000	110,000	40.0%
DEEDS OF CONVEYANCE	65,548	61,099	60,500	60,500	72,000	11,500	19.0%
MEALS TAX	1,660,000	1,789,149	1,770,000	1,770,000	1,851,000	81,000	4.6%
LODGING TAX	110,000	128,646	109,528	109,528	120,000	10,472	9.6%
Subtotal for Category	9,902,467	10,072,815	10,047,073	10,047,073	10,381,656	334,583	3.3%
LICENSES, PERMITS, FEES							
ANIMAL LICENSE	18,000	34,851	18,000	18,000	20,000	2,000	11.1%
DANGEROUS DOG LICENSE	100	0	100	100	100	0	0.0%
EXOTIC ANIMAL LICENSE	100	225	100	100	100	0	0.0%
LAND USE APPLICATION	500	1,585	1,200	1,200	1,200	0	0.0%
LAND TRANSFER FEE	500	1,083	700	700	700	0	0.0%
ZONING PERMITS-CONST	22,175	17,865	16,200	16,200	16,400	200	1.2%
ZONING PERMITS-BUS LIC	9,500	11,480	9,500	9,500	9,600	100	1.1%
SUBDIVISION PLAT FEE	3,000	3,650	3,000	3,000	3,000	0	0.0%
ZONING VAR/APPEALS	1,650	1,925	1,650	1,650	1,450	(200)	(12.1%)
SITE PLAN APPROVAL	5,400	2,600	2,000	2,000	6,500	4,500	225.0%
REZONING CODE AMEND	0	4,450	2,000	2,000	2,000	0	0.0%
BUILDING PERMITS	205,000	217,820	205,000	205,000	218,000	13,000	6.3%
SOIL EROSION PERMITS	10,750	8,690	9,750	9,750	9,750	0	0.0%
WETLAND PERMITS	5,400	11,850	5,400	5,400	5,600	200	3.7%
Subtotal for Category	282,075	318,074	274,600	274,600	294,400	19,800	7.2%
FINES & FORFEITURES							
FINES	132,000	113,978	132,000	132,000	132,000	0	0.0%
PARKING FINES	500	425	500	500	500	0	0.0%
Subtotal for Category	132,500	114,403	132,500	132,500	132,500	0	0.0%

FY 2014 General Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
USE OF MONEY & PROPERTY							
INTEREST-BANK DEPOSIT	50,000	30,983	45,000	45,000	38,000	(7,000)	(15.6%)
INTEREST-ASSET FORFEIT	200	258	200	200	200	0	0.0%
INTEREST-LGIP	450	192	450	450	450	0	0.0%
INTEREST-CIR CT CLERK	600	751	600	600	600	0	0.0%
RENTAL INCOME	0	0	0	0	7,650	7,650	100.0%
RENTAL INCOME	4,000	745	4,000	4,000	1,500	(2,500)	(62.5%)
HEALTH DEPT RENTAL	89,196	102,059	95,106	95,106	98,631	3,525	3.7%
Subtotal for Category	144,446	134,989	145,356	145,356	147,031	1,675	1.2%
CHARGES FOR SERVICES							
CLERKS FEES	30,000	8,047	40,000	40,000	9,000	(31,000)	(77.5%)
COURTHOUSE MAINT FEES	17,700	14,500	17,700	17,700	17,700	0	0.0%
CIRCUIT CT JUDGE FEES	34,970	37,107	34,970	34,970	37,920	2,950	8.4%
CH SECURITY FEES	61,430	49,024	61,430	61,430	61,430	0	0.0%
JAIL FEES	7,050	5,523	7,050	7,050	6,500	(550)	(7.8%)
NON-CONSECUTIVE JAIL TIME	0	90	0	0	0	0	0.0%
PROBATION FEES	16,000	14,119	16,000	16,000	16,000	0	0.0%
SHERIFF FEES	7,060	4,500	7,060	7,060	7,060	0	0.0%
SPEC INVEST/HANDGUN	0	0	0	0	0	0	0.0%
SHERIFF SPEC INVEST FEES	10,000	17,722	11,000	11,000	23,000	12,000	109.1%
COMM ATTY FEES	1,250	2,414	1,300	1,300	2,250	950	73.1%
ANIMAL SHELTER FEES	7,000	10,433	7,000	7,000	9,000	2,000	28.6%
LANDFILL CONTRACT	172,328	134,654	101,369	101,369	158,244	56,875	56.1%
COMM EDUCATION FEES	0	290	0	0	0	0	0.0%
RECREATION CLASS FEES	186,746	194,563	186,750	186,750	186,746	(4)	(0.0%)
CONCESSION OPERATIONS	12,000	11,099	14,000	14,000	2,000	(12,000)	(85.7%)
BEAVERDAM REVENUE	60,000	55,953	60,000	60,000	62,000	2,000	3.3%
BEAVERDAM CONCESSIONS	11,500	9,679	11,500	11,500	11,500	0	0.0%
ARK PARK CONCESSIONS	0	0	0	0	0	0	0.0%
DAFFODIL FESTIVAL	35,135	38,300	35,135	35,135	35,000	(135)	(0.4%)
SALE OF DAFFODIL ITEMS	16,400	12,231	16,400	16,400	15,000	(1,400)	(8.5%)
SALE OF HISTORICAL MAT	500	315	500	500	500	0	0.0%
SALE OF TOURIST ITEMS	5,000	2,600	5,000	5,000	5,000	0	0.0%
COMMEMORATIVE SALES	5,500	3,165	5,500	5,500	5,500	0	0.0%
LIBRARY FINES	48,000	39,351	48,000	48,000	48,000	0	0.0%
SALE OF STREET MAPS	1,000	1,052	2,000	2,000	1,000	(1,000)	(50.0%)
SALE OF PUBLICATIONS	200	249	200	200	200	0	0.0%
RENTAL ASSISTANCE	0	0	0	0	0	0	0.0%
Subtotal for Category	746,769	666,983	689,864	689,864	720,550	30,686	4.4%
MISCELLANEOUS							
DONATIONS	57,700	45,444	51,000	51,000	51,500	500	1.0%
SALE OF VEH/EQUIPMENT	3,000	12,735	9,000	9,000	9,000	0	0.0%
SALE OF EQUIPMENT	4,000	3,704	2,500	2,500	2,500	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
OTHER INCOME	162,551	399,705	171,147	198,425	209,381	10,956	5.5%

FY 2014 General Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
OTHER INCOME-DESIGNATED	0	2,254	0	0	0	0	0.0%
OTHER INCOME-TOURISM	3,700	3,933	3,700	3,700	5,700	2,000	54.1%
OTHER INCOME-SHERIFF	1,500	4,737	3,000	3,000	3,000	0	0.0%
OTHER INCOME-HEALTH	10,500	6,947	10,844	10,844	8,307	(2,537)	(23.4%)
RETURNED CHECK FEES	3,500	3,320	3,500	3,500	3,500	0	0.0%
ARRA - ICAC	16,000	17,872	0	0	0	0	0.0%
Subtotal for Category	262,451	500,650	254,691	281,969	292,888	10,919	3.9%
RECOVERED COSTS							
SHERIFF	247,623	217,774	247,623	247,623	490,520	242,897	98.1%
JAIL	30,000	20,861	30,000	30,000	15,000	(15,000)	(50.0%)
TREASURER	51,000	51,260	36,000	36,000	56,000	20,000	55.6%
PROBATION	23,100	23,100	16,250	16,250	46,500	30,250	186.2%
SOCIAL SERVICES	0	0	0	0	0	0	0.0%
DEMOLITION	8,500	0	8,500	8,500	8,500	0	0.0%
Subtotal for Category	360,223	312,995	338,373	338,373	616,520	278,147	82.2%
NON-CATEGORICAL AID							
MOTOR VEHICLE CARRIER	1,500	0	2,000	2,000	2,000	0	0.0%
NO CAR TAX	2,778,639	2,778,640	2,778,640	2,778,640	2,778,640	0	0.0%
MOBILE HOME TITLE TAX	40,000	38,269	40,000	40,000	40,000	0	0.0%
RECORDATION/GRANTORS	189,326	102,601	106,000	106,000	111,085	5,085	4.8%
RENTAL VEHICLE TAX	36,000	63,709	54,000	54,000	54,000	0	0.0%
Subtotal for Category	3,045,465	2,983,218	2,980,640	2,980,640	2,985,725	5,085	0.2%
STATE SHARED EXPENSES							
COMM ATTY	344,031	342,298	346,398	346,398	357,291	10,893	3.1%
SHERIFF	2,285,932	2,260,300	2,288,311	2,288,311	2,394,201	105,890	4.6%
JAIL	149,350	177,690	153,742	153,742	160,432	6,690	4.4%
ASSET FORFEITURE-STATE	0	3,722	0	0	0	0	0.0%
COMM REV	118,012	118,679	119,614	119,614	121,749	2,135	1.8%
TREASURER	121,175	120,567	123,400	123,400	125,842	2,442	2.0%
REGISTRAR	30,626	45,393	31,000	31,000	45,553	14,553	46.9%
ELEC BOARD	3,850	3,850	3,850	3,850	4,116	266	6.9%
CLERK CIR CT	251,851	267,526	255,418	255,418	262,561	7,143	2.8%
RESCUE SQUAD	41,000	38,694	41,000	41,000	41,000	0	0.0%
FIRE PROGRAMS	100,000	98,530	100,000	100,000	100,000	0	0.0%
Subtotal for Category	3,445,827	3,477,250	3,462,733	3,462,733	3,612,745	150,012	4.3%
CATEGORICAL AID							
VICTIM/WITNESS GRANT	59,729	50,134	51,172	51,172	51,172	0	0.0%
LITTER CONTROL	7,752	7,658	7,658	7,658	11,052	3,394	44.3%
STATE GRANT	383,318	330,945	350,454	371,058	334,165	(36,893)	(9.9%)
E911 FUNDS	54,812	41,206	40,000	40,000	42,627	2,627	6.6%
ASSIST TO LIBRARIES	135,796	135,651	135,651	135,651	149,815	14,164	10.4%
ABANDONED AUTO PROGRAM	15,000	1,200	10,000	10,000	0	(10,000)	(100.0%)
Subtotal for Category	656,407	566,794	594,935	615,539	588,831	(26,708)	(4.3%)

FY 2014 General Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
FEDERAL REVENUE							
V-STOP PROSECUTOR GRANT	17,500	20,279	23,981	23,981	23,981	0	0.0%
RECOVERED COSTS	116,147	91,013	116,147	116,147	116,147	0	0.0%
EMER MED SERVICES	6,822	13,644	13,644	13,644	13,644	0	0.0%
FED HIGHWAY SAFETY	27,900	31,573	0	0	0	0	0.0%
REIMB FOR FED PRISONERS	0	0	0	0	0	0	0.0%
ASSET FORFEITURE-FEDERAL	0	621	0	0	0	0	0.0%
ARRA - JAG COMP BOARD	0	0	0	0	0	0	0.0%
ARRA - V-STOP	0	0	0	0	0	0	0.0%
FEDERAL GRANTS	0	21,086	20,227	36,217	35,827	(390)	(1.1%)
Subtotal for Category	168,369	178,215	173,999	189,989	189,599	(390)	(0.2%)
FUND BALANCE							
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE-COMMITTED	16,692	0	0	0	200,000	200,000	100.0%
FUND BALANCE TRANSFER	4,438,850	0	288,333	911,216	1,263,551	352,335	38.7%
FUND BALANCE TRANS-ASSET	96,690	0	124,288	124,288	143,916	19,628	15.8%
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	4,552,232	0	412,621	1,035,504	1,607,467	571,963	55.2%
Total for Fund	55,709,693	53,833,753	55,939,480	56,626,235	60,467,684	3,841,449	6.8%

General Fund Expenditure Section

General Fund Expenditure Summary

General Government

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

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Board of Supervisors	86,876	114,038	27,162	31.27%
Administration	836,871	974,263	137,392	16.42%
County Attorney	261,382	266,713	5,331	2.04%
Human Resources	388,533	346,938	(41,595)	-10.71%
Comm of Revenue	444,855	474,603	29,748	6.69%
County Assessor	522,847	439,405	(83,442)	-15.96%
Treasurer	628,270	641,211	12,941	2.06%
Finance	421,396	417,387	(4,009)	-0.95%
Information Tech	986,060	1,141,940	155,880	15.81%
GIS	279,884	283,776	3,892	1.39%
Purchasing	264,306	264,281	(25)	-0.01%
Insurance	184,816	208,094	23,278	12.60%
Housing Program	23,497	23,497	-	0.00%
Registrar	200,867	208,736	7,869	3.92%
Total General Government	5,530,460	5,804,882	274,422	4.96%

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 \$347,569 will be available on a first come, first serve basis upon approval of the County Administrator.

Included in the budget for the County Administrator are the affects of a FY 2013 reorganization of the Building Inspection/Environmental Programs/Zoning function. The reorganization requires the replacement of a Director of Codes Compliance with an Assistant County Administrator responsible for community development. There are also changes to the new departments of Building Inspections and Environmental Services as well as the now expanded Planning and Zoning department.

The Assistant County Attorney's position remains frozen and unfunded in FY 2014.

Money was included to fund a previously vacant full-time Revenue Technician's position in the Commissioner of the Revenue's office. A part-time Revenue Technician will be eliminated.

A vacant Deputy Treasurer's position in the Treasurer's Office will remain frozen and unfunded in FY 2014.

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 \$56,000 in Recovered Costs.

Included in the budget of the Department of Information Technology is the cost of various software licenses and software maintenance fees used throughout the County and School Division. The majority of these fees are shown as Computer Licenses and Maintenance Service Contracts.

Additionally, Microsoft is discontinuing the desktop operating system running on most County desktops, and Microsoft will stop supporting the current product. A substantial investment of \$137,952 will be needed to bring licensing current on all machines.

Included in the Insurance function is the cost shifting from the State to the locality for the Virginia Line of Duty Act. This act provides benefits for police officers and firefighters and their families when they are seriously injured or killed in the line of duty. Localities consider this an unfunded state mandate.

Judicial

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

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Circuit Court Judge	74,778	75,432	654	0.87%
General District Court	31,750	27,990	(3,760)	-11.84%
Commissioner of Accts	500	600	100	20.00%
Magistrates	1,700	1,000	(700)	-41.18%
J & D Court	19,275	12,940	(6,335)	-32.87%
Court Service Unit	225,245	254,000	28,755	12.77%
Colonial Group Home	214,494	214,594	100	0.05%
Clerk of Circuit Court	425,049	427,849	2,800	0.66%
Victim Witness	76,062	68,524	(7,538)	-9.91%
Commonwealth Atty	644,769	688,295	43,526	6.75%
Total Judicial	1,713,622	1,771,224	57,602	3.36%

Budget Comments:

The number of juveniles in the court system has increased. These costs are a function of the number of juveniles in the court system and the various budget reductions in the State Department of Juvenile Justice.

The County receives grant funding through the Department of Criminal Justice Services for the Victim Witness Program.

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

The Commonwealth Attorney receives funding through the Department of Criminal Justice Services for a 20-hour per week domestic violence prosecutor. The amount received from this grant is estimated to be \$23,981.

Public Safety

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

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Sheriff	4,507,620	5,184,010	676,390	15.01%
E-911 System	228,706	-	(228,706)	-100.00%
Volunteer Fire & Rescue	1,988,902	1,966,458	(22,444)	-1.13%
State Forrest Service	8,039	8,039	-	0.00%
Radio Operations & Maintenance	504,393	540,416	36,023	7.14%
Jail	2,515,657	2,598,209	82,552	3.28%
Probation & Pretrial	411,304	410,813	(491)	-0.12%
Building Inspections	896,071	393,288	(502,783)	-56.11%
Environmental Programs	-	255,090	255,090	100.00%
Animal Control	332,416	336,256	3,840	1.16%
Medical Examiner	200	200	-	0.00%
Emergency Services	160,668	160,449	(219)	-0.14%
Total Public Safety	11,553,976	11,853,228	299,252	2.59%

Budget Comments:

In years past, it made sense to separate certain E-911 dispatchers for reporting purposes. This is no longer the case, and the E-911 Department has been collapsed into the Sheriff's Office.

The position of Deputy I in the Sheriff's Office has been unfrozen and funded in this budget.

A part-time Dispatcher's position in the Sheriff's Office remains frozen and unfunded for FY 2014.

The Sheriff's budget already includes 4 deputies who serve as school resource officers at the high school and the two middle schools. This budget will add five additional deputies, who will serve as school resource officers in the five elementary schools. The offsetting revenue for a portion of these positions is shown as a Recovered Cost.

The Sheriff's budget includes overtime of \$73,417 (Salaries Extra Duty plus FICA charges). There are offsetting revenues under Recovered Costs. There are no local taxes or fees used to support this service.

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

The County is a member of the York-James City Regional Communications System. As a member of this regional group, Gloucester County will become responsible for their portion of various operating and maintenance cost relating to the system.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County has been asked to serve as Administrator and Fiscal Agent for the agency. Grant funding of \$334,165 as well as probation fees and other revenues will cover the cost of this program.

Included in this budget proposal are the affects of a FY 2013 reorganization of the Building Inspection/Environmental Programs/Zoning functions. The reorganization required the replacement of a Director of Codes Compliance with an Assistant County Administrator responsible for community development.

The position of Administrative Assistant III remains frozen and unfunded in the budget of Emergency Services.

Public Works

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
General Engineering	332,601	335,619	3,018	0.91%
Refuse Disposal	14,700	8,900	(5,800)	-39.46%
Building & Grounds	1,867,451	1,882,415	14,964	0.80%
Total Public Works	2,214,752	2,226,934	12,182	0.55%

Budget Comments:

A Custodian's position remains frozen and unfunded in FY 2014.

Health and Welfare

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

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Local Health	482,114	491,506	9,392	1.95%
Mental Health	113,455	113,455	-	0.00%
Total Health & Welfare	595,569	604,961	9,392	1.58%

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:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Community Education	519,209	506,666	(12,543)	-2.42%
Cable Services	41,660	38,960	(2,700)	-6.48%
Community College	12,648	12,901	253	2.00%
Total Education	573,517	558,527	(14,990)	-2.61%

Budget Comments:

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 proposal recommends using the expected fees for both operating costs for the cable services program as well as transferring \$200,000 to the Capital Fund for equipment upgrades.

A part-time position of Community Education Coordinator is frozen and unfunded in FY 2014.

Parks, Recreation, and Cultural

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

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Parks & Recreation	782,767	797,478	14,711	1.88%
Glo Pt Beach	30,835	9,607	(21,228)	-68.84%
Beaverdam Park	198,250	245,623	47,373	23.90%
Daffodil Festival	51,515	50,000	(1,515)	-2.94%
Historical Committee	55,574	55,543	(31)	-0.06%
Library	996,860	1,010,380	13,520	1.36%
Total P & R, Cultural	2,115,801	2,168,631	52,830	2.50%

Budget Comments:

Money was included to unfreeze and fund a Park Ranger, which is necessary due to growing staff workloads.

The County will discontinue the operation of the concession stand at Gloucester Point Beach. A request for proposal is being sought for a private operator.

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 \$149,815 from the state in library assistance.

Community Development

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

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Planning & Zoning	409,578	622,481	212,903	51.98%
Economic Development	213,251	215,666	2,415	1.13%
Clean Community	28,012	21,585	(6,427)	-22.94%
Tourism	117,092	122,394	5,302	4.53%
Extension Service	88,656	88,592	(64)	-0.07%
Civic Contributions	325,995	315,585	(10,410)	-3.19%
Total Community Development	1,182,584	1,386,303	203,719	17.23%

Budget Comments:

With the reorganization of the Building Inspection/Environmental Services/Zoning function, the Planning Department now becomes the Planning & Zoning Department. Staff with zoning responsibilities will move from Codes Compliance to this department.

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.

Transfers to Other Funds

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Transfer to School Fund	22,341,889	23,487,641	1,145,752	5.13%
Transfer to Social Services	980,584	1,119,252	138,668	14.14%
Transfer to CSA	646,000	646,000	-	0.00%
Transfer to CIP	1,127,515	2,714,751	1,587,236	140.77%
Transfer to Debt	4,689,453	4,689,453	-	0.00%
Transfer to Utilities	673,758	673,758	-	0.00%
Total Transfers	30,459,199	33,330,855	2,871,656	9.43%

Budget Comments:

This budget contains a local appropriation for schools that totals \$23,487,641, which is an increase of 5.1% over FY 2013.

This budget proposal incorporates the recommendations of the Capital Improvements Plan Advisory Committee and the use of \$1,010,218 of excess fund balance. Other amounts that would be transferred to the Capital Fund include \$200,000 in cable television franchise fees for the Cable Services Program and \$48,333 in excess fund balance for the feral cat project.

At the November 1, 2011, Board of Supervisors meeting, the County authorized the issuance of \$3,758,000 in water and sewer system revenue and refunding bonds, with the understanding that the General Fund would provide the debt service for this bond through a Transfer from the General Fund. The FY 2014 payment on this bond is approximately \$296,500. In order to keep the Utility Fund financially viable, this budget includes \$377,258 in additional funds.

Compensation Study Implementation

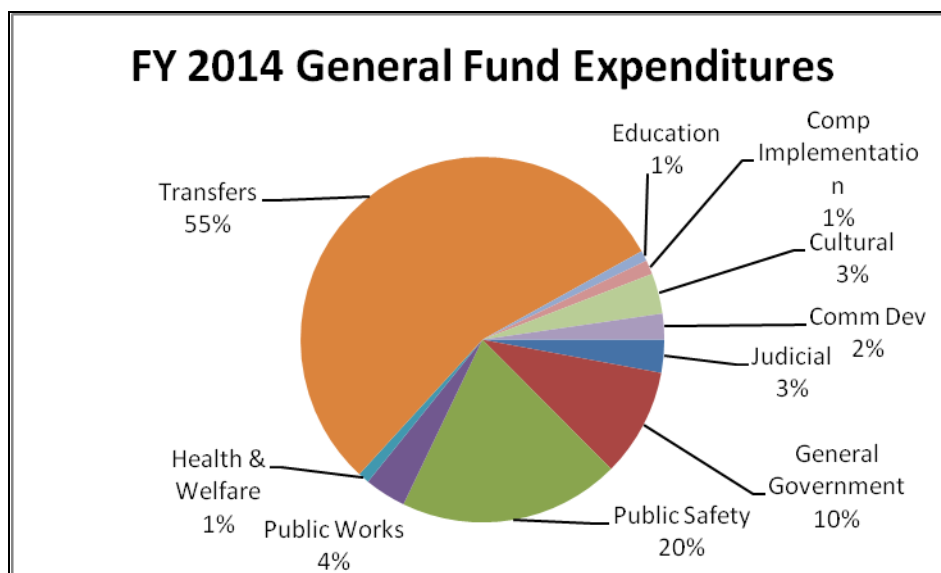
The County retained Evergreen Solutions in September 2012 to conduct a Classification and Compensation Study of all positions in the organization. The study did not include employees in the School Division. The study was designed to primarily focus on internal and external equity of both the structure by which employees are compensated as well as the way positions relate and compare to one another across the organization. Internal equity relates to the fairness of an organization's compensation practices among its current employees. Specifically, by reviewing the skills, capabilities, and duties of each position, it can be determined whether similar positions are being compensated in a similar manner within the organization. The classification component of the study was aimed at resolving any inconsistencies related to job requirements and providing some clarity to the plan in place.

Expenditure Summary:

	FY 13 Adopted Budget	FY 14 Proposed Budget	Dollar Change	% Change
Compensation Study Implementation	-	762,139	762,139	100.00%

Budget Comments:

Included in this budget proposal is an amount of \$762,139, which will ensure all employee salaries meet the minimum of their respective pay grades and also incorporate a parity adjustment based on tenure within the classification with the County.



FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
BOARD OF SUPERVISORS							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
LEGAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	0	141	0	0	0	0	0.0%
TELECOMMUNICATION LINES	2,302	2,388	3,640	3,640	3,168	(472)	(13.0%)
LEASE/RENT OF BUILDINGS	0	0	0	23,910	28,692	4,782	20.0%
TRAVEL-LOCAL MEETINGS	4,100	2,368	4,100	4,100	2,500	(1,600)	(39.0%)
TRAINING-CONFERENCES	10,500	4,050	10,500	10,500	10,500	0	0.0%
DUES & MEMBERSHIP	10,970	10,906	10,950	10,950	10,992	42	0.4%
OFFICE SUPPLIES	1,300	1,637	1,000	1,000	1,500	500	50.0%
OTHER MISC EXPENSES	2,000	2,332	2,000	2,000	2,000	0	0.0%
Subtotal for Organization	85,858	78,509	86,876	110,786	114,038	3,252	2.9%
COUNTY ADMINISTRATION							
SALARIES	296,509	286,160	316,636	316,636	457,421	140,785	44.5%
PART TIME WAGES	0	10,224	0	0	0	0	0.0%
SALARIES-OVERTIME	1,000	308	1,000	1,000	1,000	0	0.0%
FICA	21,623	21,738	22,862	22,862	33,092	10,230	44.7%
VRS	42,757	41,205	37,711	37,711	54,479	16,768	44.5%
HMP	19,627	16,174	24,443	24,443	41,873	17,430	71.3%
GROUP LIFE	830	799	4,180	4,180	5,443	1,263	30.2%
WORKERS COMPENSATION	458	419	426	426	596	170	39.9%
OTHER CONTRACTED SVCS	0	17	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,600	854	1,600	1,567	1,000	(567)	(36.2%)
PRINTING	4,000	8,842	6,000	6,000	8,000	2,000	33.3%
ADVERTISING	3,000	5,164	4,000	4,000	4,000	0	0.0%
POSTAGE	50	8	50	50	50	0	0.0%
TELEPHONE	1,800	1,657	1,600	1,600	240	(1,360)	(85.0%)
TRAVEL-MILEAGE	0	0	0	0	2,000	2,000	100.0%
TRAINING	9,832	5,541	11,000	11,000	11,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	8,000	10,000	10,000	10,000	0	(10,000)	(100.0%)
DUES & MEMBERSHIP	2,600	3,962	4,000	4,000	4,000	0	0.0%
RECORDING FEES	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	3,000	2,297	2,500	2,500	2,500	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CONTINGENCY	13,720	8,211	388,863	305,847	347,569	41,722	13.6%
CAPITAL OUTLAY NEW	0	1,580	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	430,406	425,158	836,871	753,822	974,263	220,441	29.2%
COUNTY ATTORNEY							
SALARIES	166,144	166,144	178,855	178,855	178,855	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
FICA	12,197	11,853	12,785	12,785	13,059	274	2.1%
VRS	23,958	23,958	21,302	21,302	21,302	0	0.0%
HMP	23,851	23,653	24,774	24,774	30,924	6,150	24.8%
GROUP LIFE	465	465	2,361	2,361	2,128	(233)	(9.9%)
WORKERS COMPENSATION	207	189	165	165	165	0	0.0%
LEGAL SERVICES	3,000	0	3,000	3,000	3,000	0	0.0%
MAINT SVC CONTRACT	1,000	803	1,000	1,000	1,000	0	0.0%
POSTAGE	40	0	40	40	40	0	0.0%
TELEPHONE	1,100	1,082	1,100	1,100	240	(860)	(78.2%)
TRAINING	5,000	1,274	5,000	5,000	5,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	4,000	4,000	4,000	4,000	4,000	0	0.0%
DUES & MEMBERSHIP	1,000	740	1,000	1,000	1,000	0	0.0%
OFFICE SUPPLIES	1,500	1,498	1,500	1,500	1,500	0	0.0%
BOOKS & SUBSCRIPTIONS	4,500	3,492	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	247,962	239,153	261,382	261,382	266,713	5,331	2.0%

HUMAN RESOURCES

SALARIES	185,779	176,097	200,343	200,343	202,695	2,352	1.2%
PART TIME WAGES	0	0	0	0	16,673	16,673	100.0%
SALARIES-OVERTIME	750	975	750	750	1,500	750	100.0%
FICA	14,269	12,152	15,384	15,384	16,896	1,512	9.8%
VRS	26,789	25,220	23,861	23,861	24,141	280	1.2%
HMP	18,873	15,471	23,024	23,024	23,684	660	2.9%
GROUP LIFE	520	536	2,645	2,645	2,412	(233)	(8.8%)
WORKERS COMPENSATION	280	256	261	261	287	26	10.0%
PRE-EMPLOYMENT PHYSICALS	620	1,345	900	900	1,800	900	100.0%
OTHER CONTRACTED SVCS	19,580	20,271	89,690	87,940	22,450	(65,490)	(74.5%)
MAINT SVC CONTRACT	500	363	500	495	500	5	1.0%
PRINTING	200	55	200	200	200	0	0.0%
ADVERTISING	5,500	4,951	5,500	5,000	5,500	500	10.0%
TELEPHONE	1,700	1,493	1,700	1,700	240	(1,460)	(85.9%)
TRAINING	4,290	4,267	4,290	6,040	4,290	(1,750)	(29.0%)
DUES & MEMBERSHIP	1,545	1,330	1,545	2,045	2,045	0	0.0%
EMPLOYEE RECOGNITION	12,056	11,707	11,221	10,721	13,875	3,154	29.4%
OFFICE SUPPLIES	1,250	1,054	1,250	1,250	1,250	0	0.0%
BOOKS & SUBSCRIPTIONS	1,469	667	1,469	1,469	1,500	31	2.1%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTHER EXP-DONATIONS	4,000	4,342	4,000	4,500	5,000	500	11.1%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	299,970	282,551	388,533	388,528	346,938	(41,590)	(10.7%)

COMMISSIONER OF REVENUE

SALARIES	29,190	57,048	31,478	31,478	55,976	24,498	77.8%
SALARIES-STATE	245,577	209,863	265,107	265,107	265,107	0	0.0%
PART TIME WAGES	13,318	13,651	14,233	14,233	0	(14,233)	(100.0%)

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	552	1,150	1,150	1,150	0	0.0%
FICA	22,039	19,917	23,866	23,866	24,651	785	3.3%
VRS	39,621	38,460	35,323	35,323	38,241	2,918	8.3%
HMP	40,572	37,367	37,377	37,377	58,298	20,921	56.0%
GROUP LIFE	769	746	3,915	3,915	3,821	(94)	(2.4%)
WORKERS COMPENSATION	432	395	406	406	419	13	3.2%
PROGRAMMING SERVICES	7,600	5,858	8,150	8,150	6,800	(1,350)	(16.6%)
OTHER CONTRACTED SVCS	1,600	1,587	1,400	1,400	1,500	100	7.1%
REPAIR & MAINTAIN	400	280	400	400	400	0	0.0%
MAINT SVC CONTRACT	2,025	1,233	1,875	1,875	1,800	(75)	(4.0%)
ADVERTISING	400	216	400	400	400	0	0.0%
POSTAGE	7,700	5,664	7,750	7,750	6,800	(950)	(12.3%)
TELEPHONE	3,300	2,715	3,275	3,275	240	(3,035)	(92.7%)
TRAINING	3,200	2,976	3,500	3,500	3,500	0	0.0%
DUES & MEMBERSHIP	525	455	500	500	500	0	0.0%
OFFICE SUPPLIES	4,750	4,582	4,750	4,750	5,000	250	5.3%
CAPITAL OUTLAY NEW	2,900	5,764	0	0	0	0	0.0%
Subtotal for Organization	425,918	409,329	444,855	444,855	474,603	29,748	6.7%

REAL ESTATE ASSESSMENT

SALARIES	280,341	154,009	322,495	300,065	271,101	(28,964)	(9.7%)
PART TIME WAGES	17,126	9,654	17,428	17,428	20,584	3,156	18.1%
SALARIES-OVERTIME	2,000	0	2,000	2,000	2,000	0	0.0%
FICA	22,909	12,134	26,157	26,157	22,467	(3,690)	(14.1%)
VRS	40,425	22,756	38,409	34,809	32,288	(2,521)	(7.2%)
HMP	35,676	10,286	36,892	31,892	46,152	14,260	44.7%
GROUP LIFE	785	441	4,257	4,257	3,226	(1,031)	(24.2%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	3,811	3,488	4,709	4,709	3,872	(837)	(17.8%)
PROGRAMMING SERVICES	52,541	92,499	32,500	32,500	10,000	(22,500)	(69.2%)
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
BOARD OF EQUALIZATION	16,000	857	3,000	3,000	3,000	0	0.0%
OTHER CONTRACTED SVCS	0	37	0	8,430	0	(8,430)	(100.0%)
MAINT SVC CONTRACT	600	105	600	600	600	0	0.0%
ADVERTISING	700	0	700	700	0	(700)	(100.0%)
POSTAGE	15,000	1,669	3,000	3,000	3,000	0	0.0%
TELEPHONE	4,200	3,683	4,200	4,200	2,115	(2,085)	(49.6%)
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	8,000	3,013	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	4,000	1,450	4,000	4,000	1,500	(2,500)	(62.5%)
OFFICE SUPPLIES	10,000	607	10,000	10,000	3,000	(7,000)	(70.0%)
AUTOMOTIVE SUPPLIES	3,600	1,888	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY NEW	115,500	113,083	0	22,600	2,000	(20,600)	(91.2%)
Subtotal for Organization	633,214	431,659	522,847	522,847	439,405	(83,442)	(16.0%)

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
TREASURER							
SALARIES	49,419	53,294	50,297	50,297	45,668	(4,629)	(9.2%)
SALARIES-STATE	293,388	288,969	316,440	316,440	314,084	(2,356)	(0.7%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	750	114	750	750	750	0	0.0%
FICA	26,282	24,236	28,113	28,113	27,578	(535)	(1.9%)
VRS	49,433	48,738	43,678	43,678	42,846	(832)	(1.9%)
HMP	50,559	46,069	48,189	48,189	53,868	5,679	11.8%
GROUP LIFE	960	945	4,841	4,841	4,281	(560)	(11.6%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	515	471	478	478	469	(9)	(1.9%)
LEGAL SERVICES	2,500	(902)	2,500	2,500	2,500	0	0.0%
PROGRAMMING SERVICES	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	75	0	75	75	75	0	0.0%
MAINT SVC CONTRACT	3,889	2,016	2,088	2,088	2,026	(62)	(3.0%)
PRINTING	24,378	21,480	23,410	23,410	22,960	(450)	(1.9%)
ADVERTISING	0	0	0	0	0	0	0.0%
PURCHASE SERVICES/GOVMT	51,490	42,688	37,911	37,911	58,006	20,095	53.0%
POSTAGE	59,750	57,349	58,250	58,250	58,250	0	0.0%
TELEPHONE	3,156	3,214	3,150	3,150	240	(2,910)	(92.4%)
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	4,790	2,580	4,825	4,825	3,950	(875)	(18.1%)
DUES & MEMBERSHIP	830	875	900	900	885	(15)	(1.7%)
OFFICE SUPPLIES	2,225	3,050	2,225	2,225	2,225	0	0.0%
BOOKS & SUBSCRIPTIONS	150	76	150	150	150	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	400	400	100.0%
Subtotal for Organization	624,539	595,263	628,270	628,270	641,211	12,941	2.1%
FINANCE							
SALARIES	231,389	231,389	249,529	249,529	249,527	(2)	(0.0%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	200	200	100.0%
FICA	17,701	16,251	19,089	19,089	19,104	15	0.1%
VRS	33,366	33,367	29,719	29,719	29,719	0	0.0%
HMP	26,223	25,923	27,117	27,117	33,924	6,807	25.1%
GROUP LIFE	648	647	3,294	3,294	2,969	(325)	(9.9%)
WORKERS COMPENSATION	347	318	324	324	325	1	0.3%
LEGAL SERVICES	0	225	1,000	1,000	1,000	0	0.0%
PROFESSIONAL SERVICES	89,324	87,305	74,250	74,250	65,180	(9,070)	(12.2%)
MAINT SVC CONTRACT	4,755	4,679	4,755	4,824	4,901	77	1.6%
PRINTING	1,184	947	1,250	1,250	1,040	(210)	(16.8%)
POSTAGE	150	62	50	50	50	0	0.0%
TELEPHONE	2,096	2,053	2,096	2,096	740	(1,356)	(64.7%)
TRAINING	4,080	2,390	4,025	4,025	3,800	(225)	(5.6%)
DUES & MEMBERSHIP	1,148	1,308	1,098	1,098	1,108	10	0.9%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
OFFICE SUPPLIES	3,500	5,120	3,500	3,500	3,500	0	0.0%
BOOKS & SUBSCRIPTIONS	300	159	300	300	300	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	416,211	412,142	421,396	421,465	417,387	(4,078)	(1.0%)

INFORMATION TECHNOLOGY

SALARIES	467,325	457,483	511,838	458,333	480,699	22,366	4.9%
PART TIME WAGES	8,118	466	8,280	8,280	0	(8,280)	(100.0%)
SALARIES-OVERTIME	0	384	0	0	0	0	0.0%
FICA	36,931	32,855	39,789	36,002	36,773	771	2.1%
VRS	68,494	60,885	60,960	53,363	57,251	3,888	7.3%
HMP	63,937	57,329	66,116	61,505	78,284	16,779	27.3%
GROUP LIFE	1,329	1,180	6,756	6,756	5,720	(1,036)	(15.3%)
WORKERS COMPENSATION	1,184	1,084	1,042	1,042	1,020	(22)	(2.1%)
PROFESSIONAL SERVICES	2,000	510	2,000	7,000	2,000	(5,000)	(71.4%)
COMPUTER LICENSES	177,683	178,907	20,000	20,000	50,000	30,000	150.0%
REPAIR & MAINTAIN	300	318	300	300	300	0	0.0%
MAINT SVC CONTRACT	12,000	6,090	162,000	162,000	180,000	18,000	11.1%
PRINTING	0	0	0	0	0	0	0.0%
POSTAGE	0	51	300	300	300	0	0.0%
TELEPHONE	5,539	4,752	5,539	5,539	605	(4,934)	(89.1%)
TELECOMMUNICATION LINES	15,260	13,344	17,500	17,500	73,396	55,896	319.4%
TRAINING	8,000	14,988	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	640	305	640	640	640	0	0.0%
OFFICE SUPPLIES	1,175	2,009	3,500	3,500	2,500	(1,000)	(28.6%)
AUTOMOTIVE SUPPLIES	600	880	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	142	1,000	1,000	500	(500)	(50.0%)
DATA PROCESSING SUPPLIES	2,000	1,796	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	4,000	11,589	0	0	137,952	137,952	100.0%
FURNITURE/FIXTURES-NEW	1,500	1,362	0	0	0	0	0.0%
COMMUNICATIONS EQUIPMT	0	0	0	0	0	0	0.0%
NETWORK EQUIPMENT	0	0	0	197,461	23,000	(174,461)	(88.4%)
EDP EQUIPMENT	5,478	5,578	69,500	0	2,000	2,000	100.0%
Subtotal for Organization	883,693	854,287	986,060	1,049,521	1,141,940	92,419	8.8%

GIS

SALARIES	121,632	121,632	131,167	131,167	131,166	(1)	(0.0%)
PART TIME WAGES	18,383	19,816	18,751	18,751	18,745	(6)	(0.0%)
FICA	10,710	9,943	11,469	11,469	11,468	(1)	(0.0%)
VRS	17,539	17,540	15,622	15,622	15,622	0	0.0%
HMP	18,841	18,626	19,483	19,483	24,374	4,891	25.1%
GROUP LIFE	341	340	1,731	1,731	1,561	(170)	(9.8%)
WORKERS COMPENSATION	210	0	195	195	195	0	0.0%
OTHER CONTRACTED SVCS	0	11,820	11,820	11,820	11,820	0	0.0%
COMPUTER LICENSES	7,937	7,933	35,000	35,000	0	(35,000)	(100.0%)
MAINT SVC CONTRACT	0	0	12,000	12,000	47,000	35,000	291.7%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
PRINTING	1,500	1,477	11,500	11,500	11,500	0	0.0%
POSTAGE	300	4	300	300	300	0	0.0%
TELEPHONE	3,461	2,356	3,461	3,461	240	(3,221)	(93.1%)
TRAINING	6,000	5,040	6,000	6,000	8,400	2,400	40.0%
DUES & MEMBERSHIP	60	0	60	60	60	0	0.0%
OFFICE SUPPLIES	525	583	525	525	525	0	0.0%
AUTOMOTIVE SUPPLIES	600	643	600	600	600	0	0.0%
BOOKS & SUBSCRIPTIONS	200	0	200	200	200	0	0.0%
EDP EQUIPMENT	23,934	23,856	0	0	0	0	0.0%
Subtotal for Organization	232,173	241,607	279,884	279,884	283,776	3,892	1.4%
PURCHASING							
SALARIES	131,338	133,038	143,468	143,468	143,468	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	10,047	9,489	10,975	10,975	10,975	0	0.0%
VRS	18,939	19,185	17,087	17,087	17,087	0	0.0%
HMP	19,407	22,570	23,609	23,609	29,536	5,927	25.1%
GROUP LIFE	368	372	1,894	1,894	1,707	(187)	(9.9%)
WORKERS COMPENSATION	197	192	187	187	187	0	0.0%
PROFESSIONAL SERVICES	1,500	0	1,000	1,000	1,000	0	0.0%
REPAIR & MAINTAIN	300	176	300	150	300	150	100.0%
MAINT SVC CONTRACT	7,510	3,260	7,510	7,505	5,730	(1,775)	(23.7%)
PRINTING	1,000	863	1,000	1,000	1,000	0	0.0%
ADVERTISING	1,500	216	1,500	1,500	500	(1,000)	(66.7%)
POSTAGE	31,380	6,800	32,801	32,801	31,833	(968)	(3.0%)
TELEPHONE	1,500	863	1,260	1,260	240	(1,020)	(81.0%)
LEASE/RENT OF EQUIPMENT	9,828	9,795	9,768	9,918	9,918	0	0.0%
TRAINING	5,050	2,594	5,050	5,050	4,210	(840)	(16.6%)
DUES & MEMBERSHIP	450	435	435	435	435	0	0.0%
OFFICE SUPPLIES	3,000	2,591	4,208	4,208	3,900	(308)	(7.3%)
BOOKS & SUBSCRIPTIONS	800	834	754	754	955	201	26.7%
INVENTORY SUPPLIES	1,000	339	1,000	1,000	1,000	0	0.0%
COPY SUPPLIES	500	160	500	500	300	(200)	(40.0%)
CAPITAL OUTLAY NEW	0	2,710	0	0	0	0	0.0%
Subtotal for Organization	245,614	216,482	264,306	264,301	264,281	(20)	(0.0%)
INSURANCE							
WORKERS COMPENSATION	0	0	0	0	0	0	0.0%
LINE OF DUTY COVERAGE	37,480	31,750	58,319	58,319	77,512	19,193	32.9%
VEHICLE INSURANCE	54,898	56,527	62,435	62,435	64,308	1,873	3.0%
SURETY BOND PAYMENTS	250	250	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,550	4,535	4,550	4,550	4,650	100	2.2%
GENERAL LIABILITY INSUR	27,030	24,769	25,800	25,800	26,574	774	3.0%
PROPERTY INSURANCE	32,645	32,462	33,462	33,462	34,800	1,338	4.0%
Subtotal for Organization	156,853	150,293	184,816	184,816	208,094	23,278	12.6%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
HOUSING							
TELEPHONE	0	152	0	0	0	0	0.0%
RENTAL ASSISTANCE PROGRAM	23,491	23,491	23,497	23,497	23,497	0	0.0%
Subtotal for Organization	23,491	23,643	23,497	23,497	23,497	0	0.0%
REGISTRAR							
SALARIES	31,379	30,806	30,556	30,556	30,556	0	0.0%
SALARIES-STATE	47,647	47,985	50,375	50,375	50,375	0	0.0%
PART TIME WAGES	16,299	21,382	16,220	16,220	15,718	(502)	(3.1%)
SALARIES-ELECT OFFIC	47,300	41,635	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	0	2,484	4,500	4,500	4,000	(500)	(11.1%)
BOARD MEMBER SALARIES	8,018	8,018	8,018	8,018	8,018	0	0.0%
FICA	7,906	7,981	8,390	8,390	8,313	(77)	(0.9%)
VRS	11,396	11,176	9,639	9,639	9,639	0	0.0%
HMP	8,919	8,817	9,223	9,223	11,538	2,315	25.1%
GROUP LIFE	221	217	1,068	1,068	963	(105)	(9.8%)
WORKERS COMPENSATION	190	174	178	178	176	(2)	(1.1%)
MAINT SVC CONTRACT	1,000	861	1,000	1,000	1,000	0	0.0%
ADVERTISING	700	672	700	700	700	0	0.0%
POSTAGE	6,000	3,042	3,000	3,000	3,000	0	0.0%
TELEPHONE	2,000	1,586	3,000	3,000	240	(2,760)	(92.0%)
LEASE/RENT OF BUILDINGS	2,250	4,036	2,500	2,500	2,500	0	0.0%
TRAINING	2,000	4,725	2,000	2,000	6,500	4,500	225.0%
DUES & MEMBERSHIP	500	479	500	500	500	0	0.0%
OFFICE SUPPLIES	3,000	1,301	3,000	3,000	3,000	0	0.0%
ELECTION SUPPLIES	20,000	19,415	20,000	20,000	25,000	5,000	25.0%
FURNITURE/FIXTURES-NEW	750	665	0	0	0	0	0.0%
Subtotal for Organization	217,475	217,458	200,867	200,867	208,736	7,869	3.9%
TRANSFERS OUT							
TRANSFERS OUT	31,782,656	30,441,595	30,459,199	31,098,527	33,330,855	2,232,328	7.2%
Subtotal for Organization	31,782,656	30,441,595	30,459,199	31,098,527	33,330,855	2,232,328	7.2%
CIRCUIT COURT JUDGE							
SALARIES	40,690	61,124	43,136	43,136	43,136	0	0.0%
SALARIES-OTHER	11,500	5,120	11,500	11,500	11,500	0	0.0%
FICA	3,113	4,364	3,300	3,300	3,300	0	0.0%
VRS	5,867	6,323	5,137	5,137	5,137	0	0.0%
HMP	4,961	5,546	5,130	5,130	7,150	2,020	39.4%
GROUP LIFE	114	123	569	569	513	(56)	(9.8%)
WORKERS COMPENSATION	61	56	56	56	56	0	0.0%
REPAIR & MAINTAIN	100	63	100	100	100	0	0.0%
PRINTING	100	255	100	125	250	125	100.0%
POSTAGE	300	270	300	300	300	0	0.0%
TELEPHONE	1,700	1,653	1,700	1,675	240	(1,435)	(85.7%)
TRAINING	50	0	50	50	50	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
DUES & MEMBERSHIP	200	50	200	200	200	0	0.0%
OFFICE SUPPLIES	1,000	870	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,188	2,500	2,500	2,500	0	0.0%
OTHER MISC EXPENSES	0	1,317	0	0	0	0	0.0%
Subtotal for Organization	72,256	89,322	74,778	74,778	75,432	654	0.9%

GENERAL DISTRICT COURT

LEGAL SERVICES	15,000	4,328	15,000	15,000	14,000	(1,000)	(6.7%)
MAINT SVC CONTRACT	1,000	209	1,000	1,000	1,000	0	0.0%
POSTAGE	1,500	965	1,500	1,500	1,500	0	0.0%
TELEPHONE	4,000	3,990	4,000	4,000	240	(3,760)	(94.0%)
TRAINING	2,000	0	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	250	60	250	250	250	0	0.0%
OFFICE SUPPLIES	4,500	4,069	4,500	4,500	4,500	0	0.0%
BOOKS & SUBSCRIPTIONS	3,500	3,566	3,500	3,500	4,500	1,000	28.6%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	31,750	17,186	31,750	31,750	27,990	(3,760)	(11.8%)

COMM OF ACCTS

OTHER OPERATING SUPPLIES	500	650	500	500	600	100	20.0%
Subtotal for Organization	500	650	500	500	600	100	20.0%

MAGISTRATE

MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
POSTAGE	100	45	100	100	100	0	0.0%
TRAVEL-MILEAGE	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	50	0	50	50	50	0	0.0%
OFFICE SUPPLIES	1,550	59	1,550	1,550	850	(700)	(45.2%)
Subtotal for Organization	1,700	104	1,700	1,700	1,000	(700)	(41.2%)

J & D COURT

MAINT SVC CONTRACT	3,800	4,284	3,800	3,000	2,500	(500)	(16.7%)
DRY CLEANING/LAUNDRY	75	0	75	75	100	25	33.3%
POSTAGE	0	0	0	0	0	0	0.0%
TELEPHONE	6,500	6,657	6,500	6,500	240	(6,260)	(96.3%)
LEASE/RENT OF EQUIPMENT	2,000	723	2,000	2,800	3,000	200	7.1%
TRAINING	400	0	400	400	400	0	0.0%
DUES & MEMBERSHIP	200	160	200	200	200	0	0.0%
OFFICE SUPPLIES	4,000	5,336	4,000	4,000	4,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,300	2,444	2,300	2,300	2,500	200	8.7%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	539	0	1,400	0	(1,400)	(100.0%)
Subtotal for Organization	19,275	20,144	19,275	20,675	12,940	(7,735)	(37.4%)

COURT SERVICE UNIT

JUVENILE DETENTION	274,900	274,896	211,200	211,200	240,000	28,800	13.6%
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FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
GROUP HOME	0	0	0	0	0	0	0.0%
POSTAGE	45	44	45	45	60	15	33.3%
TELEPHONE	4,000	2,991	4,000	4,000	240	(3,760)	(94.0%)
LEASE/RENT OF BUILDINGS	10,608	8,252	9,500	9,500	12,000	2,500	26.3%
OFFICE SUPPLIES	500	604	500	500	500	0	0.0%
FURNITURE/FIXTURES-NEW	1,200	1,091	0	0	1,200	1,200	100.0%
Subtotal for Organization	291,253	287,878	225,245	225,245	254,000	28,755	12.8%
COL GROUP HOME							
ADMINISTRATIVE SERVICES	1,480	1,480	1,349	1,349	1,360	11	0.8%
PSYCHOLOGICAL SERVICES	7,119	0	21,670	21,670	11,391	(10,279)	(47.4%)
GROUP HOME	0	0	0	0	0	0	0.0%
CROSSROADS	131,351	131,351	124,772	124,772	137,912	13,140	10.5%
PROJECT INSIGHT	0	0	0	0	0	0	0.0%
COMMUNITY SUPERVISION	71,194	78,313	64,803	64,803	61,931	(2,872)	(4.4%)
TELEPHONE	1,800	1,978	1,900	1,900	2,000	100	5.3%
Subtotal for Organization	212,944	213,122	214,494	214,494	214,594	100	0.0%
CLERK OF CIRCUIT COURT							
SALARIES	24,513	26,062	26,435	26,435	26,434	(1)	(0.0%)
SALARIES-STATE	258,942	256,110	277,055	277,055	277,054	(1)	(0.0%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	21,684	20,338	23,217	23,217	23,217	0	0.0%
VRS	40,874	40,875	36,146	36,146	36,145	(1)	(0.0%)
HMP	34,608	30,300	31,695	31,695	39,652	7,957	25.1%
GROUP LIFE	794	793	4,006	4,006	3,612	(394)	(9.8%)
WORKERS COMPENSATION	425	389	395	395	395	0	0.0%
AUDITING SERVICES	2,500	0	2,500	2,500	2,500	0	0.0%
PROFESSIONAL SERVICES	5,000	994	5,000	5,000	5,000	0	0.0%
REPAIR & MAINTAIN	200	0	200	200	200	0	0.0%
MAINT SVC CONTRACT	1,000	889	1,000	1,000	1,000	0	0.0%
PRINTING	700	0	700	700	700	0	0.0%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
POSTAGE	3,000	3,827	3,000	3,000	3,000	0	0.0%
TELEPHONE	3,000	3,009	3,000	3,000	240	(2,760)	(92.0%)
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	1,000	0	1,000	1,000	1,000	0	0.0%
DUES & MEMBERSHIP	500	470	500	500	500	0	0.0%
OFFICE SUPPLIES	9,000	5,252	9,000	9,000	7,000	(2,000)	(22.2%)
BOOKS & SUBSCRIPTIONS	200	0	200	200	200	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	20,852	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	407,940	410,160	425,049	425,049	427,849	2,800	0.7%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
VICTIM WITNESS							
SALARIES-STATE	34,943	36,258	37,682	37,682	37,682	0	0.0%
PART TIME WAGES	8,637	0	0	0	0	0	0.0%
SALARIES-OTHER	0	9,616	15,318	15,318	15,319	1	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	3,334	2,777	4,055	4,055	4,055	0	0.0%
VRS	5,039	5,039	4,488	4,488	4,488	0	0.0%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	98	98	497	497	448	(49)	(9.9%)
WORKERS COMPENSATION	48	44	48	48	48	0	0.0%
TELEPHONE	1,000	799	2,060	2,060	740	(1,320)	(64.1%)
TRAINING	2,585	4,463	5,486	5,486	2,352	(3,134)	(57.1%)
OFFICE SUPPLIES	4,045	1,877	6,428	6,428	3,392	(3,036)	(47.2%)
OTHER EXP-DONATIONS	0	0	0	0	0	0	0.0%
OTHER EXPENSES-GRANTS	0	952	0	4,163	0	(4,163)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	59,729	61,922	76,062	80,225	68,524	(11,701)	(14.6%)
COMMONWEALTH ATTORNEY							
SALARIES	0	1,315	0	0	0	0	0.0%
SALARIES-STATE	369,988	371,556	402,482	402,482	426,889	24,407	6.1%
PART TIME WAGES	30,000	0	30,600	30,600	30,597	(3)	(0.0%)
PART TIME WAGES-STATE	0	25,250	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	30,167	28,553	32,489	32,489	34,590	2,101	6.5%
VRS	53,352	50,945	47,936	47,936	50,842	2,906	6.1%
HMP	37,148	39,696	46,048	46,048	59,596	13,548	29.4%
GROUP LIFE	1,036	988	5,313	5,313	5,080	(233)	(4.4%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	440	403	390	390	412	22	5.6%
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	922	1,000	1,000	1,500	500	50.0%
POSTAGE	450	255	450	450	450	0	0.0%
TELEPHONE	4,000	3,181	4,584	4,584	240	(4,344)	(94.8%)
TRAINING	6,000	4,576	6,000	6,000	6,000	0	0.0%
DUES & MEMBERSHIP	2,800	2,738	2,800	2,800	2,800	0	0.0%
OFFICE SUPPLIES	2,100	2,974	3,614	3,614	3,800	186	5.1%
BOOKS & SUBSCRIPTIONS	3,200	2,970	3,200	3,200	3,000	(200)	(6.3%)
ASSET FOR-FED	21,886	4,260	27,651	27,651	24,896	(2,755)	(10.0%)
ASSET FOR-STATE	18,679	3,906	30,212	30,212	37,603	7,391	24.5%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	582,246	544,488	644,769	644,769	688,295	43,526	6.8%
SHERIFF							
SALARIES	971,031	1,099,618	1,035,106	1,035,106	1,417,112	382,006	36.9%
SALARIES-STATE	1,458,297	1,409,889	1,543,604	1,543,604	1,524,466	(19,138)	(1.2%)

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
PART TIME WAGES	0	0	0	0	19,980	19,980	100.0%
PART TIME WAGES-STATE	22,328	22,513	40,404	40,404	43,451	3,047	7.5%
SALARIES-OTHER	24,000	27,284	0	0	0	0	0.0%
SALARIES-EXTRA DUTY	53,200	20,989	53,200	53,200	53,200	0	0.0%
SALARIES-US MARSHALLS	15,000	0	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	58,710	129,132	58,710	58,710	85,960	27,250	46.4%
SALARIES-OVERTIME-GRANTS	7,000	7,546	0	4,530	0	(4,530)	(100.0%)
EDUCATION SUPPLEMENT	13,800	16,956	13,800	13,800	13,884	84	0.6%
SPECIAL DUTY ALLOCATION	12,000	14,300	14,400	14,400	10,800	(3,600)	(25.0%)
FICA	198,063	195,499	212,228	212,228	243,563	31,335	14.8%
VRS	352,299	358,919	308,768	308,768	351,997	43,229	14.0%
HMP	344,437	353,007	360,787	360,787	503,488	142,701	39.6%
GROUP LIFE	6,802	6,985	34,039	34,039	35,004	965	2.8%
UNEMPLOYMENT INSURANCE	0	4,914	0	0	0	0	0.0%
WORKERS COMPENSATION	56,487	51,562	64,959	64,959	64,928	(31)	(0.0%)
MEDICAL SERVICES	5,700	6,127	5,700	5,700	5,700	0	0.0%
REPAIR & MAINTAIN	6,900	1,135	6,900	6,900	6,900	0	0.0%
REPAIR & MAINTAIN/AUTO	129,560	122,940	129,560	129,560	129,560	0	0.0%
MAINT SVC CONTRACT	69,800	67,899	72,224	72,224	72,224	0	0.0%
POSTAGE	4,000	970	4,000	4,000	4,000	0	0.0%
TELEPHONE	44,000	29,939	44,000	44,000	20,240	(23,760)	(54.0%)
TELECOMMUNICATION LINES	7,000	6,795	7,000	7,000	7,000	0	0.0%
LEASE/RENT OF BUILDINGS	1,200	1,200	1,200	1,200	1,200	0	0.0%
TRAINING	50,000	46,002	51,000	51,000	53,000	2,000	3.9%
DUES & MEMBERSHIP	7,110	7,121	7,110	7,110	7,110	0	0.0%
SUSPENSE EXPENSE	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	15,000	13,822	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	202,170	220,948	202,170	202,170	215,000	12,830	6.3%
POLICE SUPPLIES	29,000	29,166	29,000	29,000	50,250	21,250	73.3%
UNIFORMS	34,826	41,123	35,826	35,826	57,076	21,250	59.3%
ANIMAL SUPPLIES	0	0	0	0	0	0	0.0%
DARE SUPPLIES	12,000	11,890	12,000	12,000	12,000	0	0.0%
OTHER MISC EXPENSES	0	3,197	0	0	0	0	0.0%
ASSET FORF-FED	39,500	0	39,522	39,522	39,568	46	0.1%
ASSET FORF-STATE	16,625	0	26,903	26,903	41,849	14,946	55.6%
OTHER EXP-DONATIONS	10,000	5,463	10,000	10,000	10,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	3,000	3,680	4,500	4,500	4,500	0	0.0%
CAPITAL OUTLAY NEW	35,500	33,509	35,500	35,500	35,500	0	0.0%
CAPITAL-GRANT A	0	1,122	0	0	0	0	0.0%
CAPITAL-GRANT B	9,000	10,991	0	16,074	0	(16,074)	(100.0%)
CAPITAL-GRANT C	3,900	3,805	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	3,500	245	3,500	3,500	3,500	0	0.0%
COMMUNICATIONS EQUIPMT	11,791	15,388	10,000	10,000	10,000	0	0.0%
Subtotal for Organization	4,344,536	4,403,587	4,507,620	4,528,224	5,184,010	655,786	14.5%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
E911							
SALARIES	144,047	144,047	155,340	155,340	0	(155,340)	(100.0%)
PART TIME WAGES	19,594	23,346	19,985	19,985	0	(19,985)	(100.0%)
SALARIES-OTHER	0	484	0	0	0	0	0.0%
SALARIES-OVERTIME	5,000	10,542	5,000	5,000	0	(5,000)	(100.0%)
FICA	12,901	13,052	13,795	13,795	0	(13,795)	(100.0%)
VRS	20,772	20,772	18,501	18,501	0	(18,501)	(100.0%)
HMP	17,304	22,403	13,801	13,801	0	(13,801)	(100.0%)
GROUP LIFE	403	403	2,050	2,050	0	(2,050)	(100.0%)
WORKERS COMPENSATION	253	232	234	234	0	(234)	(100.0%)
PROFESSIONAL SERVICES	5,000	7,433	0	0	0	0	0.0%
MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
PRINTING	10,000	2,583	0	0	0	0	0.0%
EDP EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	235,274	245,298	228,706	228,706	0	(228,706)	(100.0%)
FIRE AND RESCUE							
MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
ABINGDON CONTRIBUTION	821,562	821,562	850,806	850,806	885,412	34,606	4.1%
ABINGDON STATE GRANT	70,500	68,612	70,500	70,500	70,500	0	0.0%
GLOU CONTRIBUTION	821,562	821,562	993,250	993,250	936,200	(57,050)	(5.7%)
GLOU STATE GRANT	70,500	68,612	70,500	70,500	70,500	0	0.0%
PEN EMS COUNCIL	3,846	3,846	3,846	3,846	3,846	0	0.0%
Subtotal for Organization	1,787,970	1,784,194	1,988,902	1,988,902	1,966,458	(22,444)	(1.1%)
STATE FOREST SERVICE							
CONTRIBUTIONS	8,039	8,040	8,039	8,039	8,039	0	0.0%
Subtotal for Organization	8,039	8,040	8,039	8,039	8,039	0	0.0%
RADIO OPER & MAINTENCE							
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	10,000	1,264	10,000	10,000	23,183	13,183	131.8%
MAINT SVC CONTRACT	223,208	219,109	390,222	390,222	430,493	40,271	10.3%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	27,189	27,021	18,000	18,000	18,000	0	0.0%
PROPANE FUEL	5,000	0	5,800	5,800	4,000	(1,800)	(31.0%)
TELEPHONE	25,512	25,372	25,371	25,371	2,740	(22,631)	(89.2%)
PMTS TO YORK COUNTY	50,000	40,530	40,000	40,000	47,000	7,000	17.5%
CAPITAL OUTLAY NEW	10,000	7,560	15,000	15,000	15,000	0	0.0%
Subtotal for Organization	350,909	320,856	504,393	504,393	540,416	36,023	7.1%
JAIL							
SALARIES	83,605	83,605	90,159	90,159	96,199	6,040	6.7%
SALARIES-STATE	1,304,391	1,136,879	1,421,082	1,421,082	1,399,871	(21,211)	(1.5%)
PART TIME WAGES	0	0	0	0	12,954	12,954	100.0%
PART TIME WAGES-STATE	22,328	0	0	0	0	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
SALARIES-OVERTIME	35,000	55,556	35,000	35,000	45,000	10,000	28.6%
FICA	104,751	91,599	118,287	118,287	118,883	596	0.5%
VRS	189,185	175,010	179,989	179,989	178,182	(1,807)	(1.0%)
HMP	198,461	180,047	228,347	228,347	273,442	45,095	19.7%
GROUP LIFE	3,673	3,393	19,948	19,948	17,803	(2,145)	(10.8%)
UNEMPLOYMENT INSURANCE	0	378	0	0	0	0	0.0%
WORKERS COMPENSATION	33,558	30,713	39,945	39,945	39,235	(710)	(1.8%)
MEDICAL SERVICES	100,000	145,450	100,000	100,000	151,000	51,000	51.0%
OTHER CONTRACTED SVCS	12,800	12,000	12,800	12,800	12,800	0	0.0%
REPAIR & MAINTAIN	8,500	5,460	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	6,500	1,843	6,500	6,500	6,500	0	0.0%
DRY CLEANING/LAUNDRY	2,600	2,600	2,600	2,600	2,600	0	0.0%
BOARD PRISONERS	21,000	0	21,000	21,000	11,000	(10,000)	(47.6%)
POSTAGE	2,000	1,145	2,000	2,000	2,000	0	0.0%
TELEPHONE	14,000	9,803	10,000	10,000	2,740	(7,260)	(72.6%)
TRAINING	20,000	16,753	20,000	20,000	20,000	0	0.0%
OFFICE SUPPLIES	8,000	8,518	8,000	8,000	8,000	0	0.0%
FOOD SUPPLIES	118,000	113,724	111,500	111,500	111,500	0	0.0%
MEDICAL SUPPLIES	50,000	34,421	33,000	33,000	33,000	0	0.0%
LINEN SUPPLIES	3,500	3,226	3,500	3,500	3,500	0	0.0%
UNIFORMS	6,000	5,874	4,000	4,000	4,000	0	0.0%
OTHER MISC EXPENSES	5,000	5,333	7,500	7,500	7,500	0	0.0%
OTHER EXP-WORK RELEASE	30,000	8,834	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	2,000	1,998	2,000	2,000	2,000	0	0.0%
EQUIPMENT-INMATE	30,000	23,727	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	2,414,852	2,157,889	2,515,657	2,515,657	2,598,209	82,552	3.3%
PROBATION & PRETRIAL							
SALARIES	251,111	251,111	270,797	270,797	270,799	2	0.0%
PART TIME WAGES	9,984	0	0	0	0	0	0.0%
FICA	19,974	18,250	20,716	20,716	20,716	0	0.0%
VRS	36,210	36,211	32,252	32,252	32,252	0	0.0%
HMP	33,287	24,090	25,198	25,198	31,524	6,326	25.1%
GROUP LIFE	703	702	3,575	3,575	3,223	(352)	(9.8%)
WORKERS COMPENSATION	6,217	5,690	7,122	7,122	6,960	(162)	(2.3%)
PROGRAMMING SERVICES	3,505	0	3,505	3,505	3,505	0	0.0%
ELECTRICAL SERVICES	2,520	2,059	2,400	2,400	2,400	0	0.0%
POSTAGE	440	440	450	450	460	10	2.2%
TELEPHONE	7,421	7,200	7,344	7,344	1,200	(6,144)	(83.7%)
LEASE/RENT OF BUILDINGS	15,100	14,615	15,000	15,000	14,600	(400)	(2.7%)
TRAINING	5,574	5,787	5,798	5,798	6,027	229	3.9%
OFFICE SUPPLIES	3,920	3,987	3,906	3,906	3,906	0	0.0%
OTHER OPERATING SUPPLIES	9,736	6,023	9,736	9,736	9,736	0	0.0%
OTHER MISC EXPENSES	3,505	0	3,505	3,505	3,505	0	0.0%
Subtotal for Organization	409,207	376,165	411,304	411,304	410,813	(491)	(0.1%)

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
BUILDING INSPECTIONS							
SALARIES	537,296	493,879	603,262	603,262	231,857	(371,405)	(61.6%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	848	0	0	0	0	0.0%
BOARD MEMBER SALARIES	4,200	3,525	4,200	4,200	0	(4,200)	(100.0%)
FICA	41,103	35,264	46,150	46,150	17,737	(28,413)	(61.6%)
VRS	77,478	69,346	71,848	71,848	27,614	(44,234)	(61.6%)
HMP	73,924	67,678	89,174	89,174	47,450	(41,724)	(46.8%)
GROUP LIFE	1,504	1,345	7,963	7,993	2,759	(5,234)	(65.5%)
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	5,208	4,767	5,899	5,899	2,806	(3,093)	(52.4%)
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	34,900	28,814	8,500	8,500	8,500	0	0.0%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,750	2,068	1,750	1,750	1,750	0	0.0%
ADVERTISING	2,000	1,853	2,000	2,000	2,500	500	25.0%
POSTAGE	3,000	2,636	4,600	4,600	5,600	1,000	21.7%
TELEPHONE	8,750	7,699	8,750	8,750	3,640	(5,110)	(58.4%)
TELECOMMUNICATION LINES	4,225	4,011	4,225	4,225	4,225	0	0.0%
TRAINING	4,000	2,548	5,000	5,000	6,500	1,500	30.0%
CERTIFICATION	750	468	1,000	1,000	1,000	0	0.0%
DUES & MEMBERSHIP	1,250	821	1,250	1,250	1,850	600	48.0%
OFFICE SUPPLIES	2,500	2,279	2,500	2,500	2,500	0	0.0%
AUTOMOTIVE SUPPLIES	14,000	16,277	17,000	17,000	17,000	0	0.0%
BOOKS & SUBSCRIPTIONS	1,000	434	4,000	4,000	1,000	(3,000)	(75.0%)
OTHER MISC EXPENSES	7,000	12,071	7,000	7,000	7,000	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	825,838	758,630	896,071	896,101	393,288	(502,813)	(56.1%)
ENVIRONMENTAL PROGRAMS							
SALARIES	0	0	0	0	178,957	178,957	100.0%
BOARD MEMBER SALARIES	0	0	0	0	2,100	2,100	100.0%
FICA	0	0	0	0	13,690	13,690	100.0%
VRS	0	0	0	0	21,314	21,314	100.0%
HMP	0	0	0	0	34,614	34,614	100.0%
GROUP LIFE	0	0	0	0	2,130	2,130	100.0%
WORKERS COMPENSATION	0	0	0	0	2,285	2,285	100.0%
MAINT SVC CONTRACT	0	0	0	0	0	0	0.0%
ADVERTISING	0	0	0	0	0	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	0	0	255,090	255,090	100.0%
ANIMAL CONTROL							
SALARIES	157,759	153,560	170,127	170,127	170,416	289	0.2%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	12,000	10,544	12,000	12,000	12,000	0	0.0%
ONCALL	6,225	6,076	6,225	6,225	6,225	0	0.0%
FICA	13,463	11,974	14,409	14,409	14,431	22	0.2%
VRS	22,749	21,792	20,262	20,262	20,297	35	0.2%
HMP	22,265	20,070	23,576	23,576	29,494	5,918	25.1%
GROUP LIFE	442	423	2,246	2,246	2,028	(218)	(9.7%)
WORKERS COMPENSATION	1,921	1,758	2,158	2,158	2,178	20	0.9%
OTHER CONTRACTED SVCS	9,500	5,881	9,500	9,500	9,500	0	0.0%
MAINT SVC CONTRACT	200	382	500	500	500	0	0.0%
PRINTING	415	397	425	425	425	0	0.0%
ADVERTISING	250	112	250	250	250	0	0.0%
CAT KENNELING	0	0	0	0	400	400	100.0%
POSTAGE	50	0	50	50	50	0	0.0%
TELEPHONE	3,608	2,604	2,613	2,613	1,740	(873)	(33.4%)
TRAINING	3,136	2,980	4,561	4,561	4,700	139	3.0%
HUMANE SOC CONTRACT	24,040	24,040	24,521	24,521	25,012	491	2.0%
DUES & MEMBERSHIP	332	282	332	332	332	0	0.0%
CLAIMS AND BOUNTIES	400	0	400	400	400	0	0.0%
OFFICE SUPPLIES	1,194	1,144	1,307	1,307	1,373	66	5.0%
SAFETY EXPENSES	2,946	2,946	2,946	2,946	1,380	(1,566)	(53.2%)
JANITORIAL SUPPLIES	2,094	1,851	2,094	2,094	2,104	10	0.5%
AUTOMOTIVE SUPPLIES	17,820	18,606	20,133	20,133	20,000	(133)	(0.7%)
UNIFORMS	2,860	2,843	2,185	2,185	1,425	(760)	(34.8%)
ANIMAL SUPPLIES	4,032	3,813	5,132	5,132	5,132	0	0.0%
OTHER OPERATING SUPPLIES	2,378	2,209	1,900	1,900	1,900	0	0.0%
COMMUNICATIONS EQUIPMT	2,564	2,504	2,564	2,564	2,564	0	0.0%
Subtotal for Organization	314,643	298,790	332,416	332,416	336,256	3,840	1.2%
MEDICAL EXAM							
MEDICAL SERVICES	200	260	200	200	200	0	0.0%
Subtotal for Organization	200	260	200	200	200	0	0.0%
EMERGENCY SERVICES							
SALARIES	56,000	23,680	74,409	74,409	72,000	(2,409)	(3.2%)
PART TIME WAGES	23,130	30,366	23,592	23,592	23,596	4	0.0%
SALARIES-OVERTIME	0	125	0	0	300	300	100.0%
SALARIES-OVERTIME-GRANTS	0	1,018	0	0	0	0	0.0%
FICA	6,053	6,916	7,497	7,497	7,336	(161)	(2.1%)
VRS	8,075	3,160	8,862	8,862	8,575	(287)	(3.2%)
HMP	4,961	1,469	9,223	9,223	0	(9,223)	(100.0%)
GROUP LIFE	157	61	982	982	857	(125)	(12.7%)
WORKERS COMPENSATION	1,171	1,072	1,548	1,548	1,515	(33)	(2.1%)
OTHER CONTRACTED SVCS	22,500	22,500	22,500	22,500	32,500	10,000	44.4%
MAINT SVC CONTRACT	1,080	988	1,080	1,080	1,080	0	0.0%
PRINTING	200	0	200	200	200	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
ADVERTISING	0	0	0	0	0	0	0.0%
POSTAGE	250	19	125	125	125	0	0.0%
TELEPHONE	1,600	2,410	1,600	1,600	915	(685)	(42.8%)
TRAINING	4,000	1,300	2,000	2,000	4,000	2,000	100.0%
DUES & MEMBERSHIP	245	225	400	400	400	0	0.0%
OFFICE SUPPLIES	1,000	905	750	750	1,000	250	33.3%
SAFETY EXPENSES	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	1,378	5,000	5,000	5,000	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	50	50	100.0%
OTHER OPERATING SUPPLIES	0	0	0	0	300	300	100.0%
EMERGENCY EVENTS	400	123	0	0	400	400	100.0%
OTHER MISC EXPENSES	91,440	91,952	400	10,280	0	(10,280)	(100.0%)
OTHER EXPENSES-GRANTS	0	5,123	500	500	0	(500)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	300	300	100.0%
Subtotal for Organization	223,262	194,789	160,668	170,548	160,449	(10,099)	(5.9%)

PUBLIC WORKS

SALARIES	234,390	226,871	248,451	248,451	241,424	(7,027)	(2.8%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	40	0	0	0	0	0.0%
FICA	17,931	16,636	19,007	19,007	18,469	(538)	(2.8%)
VRS	33,799	32,857	29,591	29,591	28,754	(837)	(2.8%)
HMP	26,223	22,011	23,024	23,024	35,222	12,198	53.0%
GROUP LIFE	656	637	3,280	3,280	2,873	(407)	(12.4%)
WORKERS COMPENSATION	1,886	1,726	2,064	2,064	2,055	(9)	(0.4%)
PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	605	211	605	605	604	(1)	(0.2%)
POSTAGE	44	86	44	44	44	0	0.0%
TELEPHONE	1,547	1,773	1,788	1,788	640	(1,148)	(64.2%)
TRAINING	1,100	259	1,480	1,480	2,180	700	47.3%
DUES & MEMBERSHIP	338	342	729	729	853	124	17.0%
OFFICE SUPPLIES	973	973	1,000	1,000	1,000	0	0.0%
AUTOMOTIVE SUPPLIES	743	582	850	850	778	(72)	(8.5%)
BOOKS & SUBSCRIPTIONS	621	427	628	628	663	35	5.6%
OTHER OPERATING SUPPLIES	60	0	60	60	60	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	320,916	305,429	332,601	332,601	335,619	3,018	0.9%

REFUSE

CLOSURE PLAN-LANDFILL	6,000	6,701	14,700	16,900	8,900	(8,000)	(47.3%)
Subtotal for Organization	6,000	6,701	14,700	16,900	8,900	(8,000)	(47.3%)

BUILDING AND GROUNDS

SALARIES	731,771	729,625	793,295	793,295	778,374	(14,921)	(1.9%)
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FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
PART TIME WAGES	24,453	25,620	24,942	24,942	53,959	29,017	116.3%
SALARIES-OVERTIME	2,000	441	2,000	2,000	2,000	0	0.0%
SUBSTITUTE SALARIES	0	9,048	0	0	0	0	0.0%
FICA	58,004	52,823	62,748	62,748	63,827	1,079	1.7%
VRS	105,521	104,675	94,481	94,481	92,704	(1,777)	(1.9%)
HMP	163,669	155,383	166,290	166,290	209,096	42,806	25.7%
GROUP LIFE	2,049	2,029	10,471	10,471	9,263	(1,208)	(11.5%)
WORKERS COMPENSATION	17,009	15,567	17,999	17,999	18,427	428	2.4%
PROFESSIONAL SERVICES	50	133	50	50	50	0	0.0%
REPAIR & MAINTAIN	86,535	86,599	82,000	82,000	83,000	1,000	1.2%
REPAIR & MAINTAIN/AUTO	40,000	35,259	37,000	37,000	30,000	(7,000)	(18.9%)
MAINT SVC CONTRACT	38,400	34,811	37,800	37,800	43,600	5,800	15.3%
ELECTRICAL SERVICES	300,000	276,827	335,600	335,600	300,000	(35,600)	(10.6%)
HEATING SERVICES	30,600	27,438	32,000	32,000	30,000	(2,000)	(6.3%)
WATER AND SEWER	67,000	67,983	70,000	70,000	74,500	4,500	6.4%
POSTAGE	25	39	25	25	25	0	0.0%
TELEPHONE	3,800	3,396	3,300	3,300	1,440	(1,860)	(56.4%)
TRAINING	2,800	1,489	2,800	2,800	2,800	0	0.0%
OFFICE SUPPLIES	900	883	900	900	900	0	0.0%
AGRICULTURAL SUPPLIES	9,300	9,307	9,500	9,500	9,600	100	1.1%
SAFETY EXPENSES	600	854	900	900	900	0	0.0%
JANITORIAL SUPPLIES	40,500	40,852	41,500	41,500	42,000	500	1.2%
TOOLS	1,600	1,593	1,700	1,700	1,700	0	0.0%
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	18,500	9,778	23,000	23,000	20,000	(3,000)	(13.0%)
UNIFORMS	8,800	4,964	8,500	8,500	5,600	(2,900)	(34.1%)
BOOKS & SUBSCRIPTIONS	150	205	150	150	150	0	0.0%
SIGN MATERIALS	0	0	8,500	8,500	8,500	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	11,730	11,670	0	1,795	0	(1,795)	(100.0%)
Subtotal for Organization	1,765,766	1,709,290	1,867,451	1,869,246	1,882,415	13,169	0.7%
HEALTH DEPT							
LEASE/RENT OF BUILDINGS	69,516	69,054	69,437	69,437	72,187	2,750	4.0%
PAYMENT TO STATE	405,877	403,773	405,877	405,877	411,319	5,442	1.3%
CENTREX PHONE SERVICE	6,800	8,284	6,800	6,800	8,000	1,200	17.6%
Subtotal for Organization	482,193	481,112	482,114	482,114	491,506	9,392	1.9%
MENTAL HEALTH							
COMM SER BOARD CONTR	113,455	113,455	113,455	113,455	113,455	0	0.0%
Subtotal for Organization	113,455	113,455	113,455	113,455	113,455	0	0.0%
COMMUNITY EDUCATION							
SALARIES	307,274	308,935	331,363	331,363	333,153	1,790	0.5%
PART TIME WAGES	43,204	38,579	44,068	44,068	25,450	(18,618)	(42.2%)
FICA	26,812	25,098	28,720	28,720	27,433	(1,287)	(4.5%)

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
VRS	44,309	44,550	39,465	39,465	39,679	214	0.5%
HMP	33,287	32,906	34,421	34,421	43,062	8,641	25.1%
GROUP LIFE	860	864	4,374	4,374	3,965	(409)	(9.4%)
WORKERS COMPENSATION	1,157	1,059	1,239	1,239	1,183	(56)	(4.5%)
PROFESSIONAL SERVICES	4,500	2,998	4,500	4,500	4,500	0	0.0%
MAINT SVC CONTRACT	850	986	850	850	850	0	0.0%
PRINTING	18,050	16,550	18,050	18,050	18,050	0	0.0%
POSTAGE	252	181	252	252	84	(168)	(66.7%)
TELEPHONE	2,920	2,497	3,120	3,120	640	(2,480)	(79.5%)
TRAINING	2,160	2,604	2,160	2,160	2,300	140	6.5%
DUES & MEMBERSHIP	22	27	27	142	217	75	52.8%
OFFICE SUPPLIES	2,500	2,086	2,500	2,500	2,500	0	0.0%
OTHER EXP-DONATIONS	2,000	1,176	2,000	2,000	1,500	(500)	(25.0%)
PROGRAM SUPPLIES	2,100	1,739	2,100	1,985	2,100	115	5.8%
CAPITAL OUTLAY NEW	600	587	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	492,857	483,422	519,209	519,209	506,666	(12,543)	(2.4%)

CABLE TV SERVICES

SALARIES	0	0	0	0	0	0	0.0%
PART TIME WAGES	23,350	4,751	23,817	23,817	23,817	0	0.0%
FICA	1,786	361	1,822	1,822	1,822	0	0.0%
WORKERS COMPENSATION	82	75	83	83	81	(2)	(2.4%)
PROFESSIONAL SERVICES	10,000	0	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT	2,000	0	2,000	2,000	2,000	0	0.0%
POSTAGE	0	113	0	0	0	0	0.0%
TELEPHONE	600	0	600	600	240	(360)	(60.0%)
TRAINING	600	0	600	600	600	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	400	70	400	400	400	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	2,338	2,338	0	(2,338)	(100.0%)
Subtotal for Organization	38,818	5,370	41,660	41,660	38,960	(2,700)	(6.5%)

COMM COLLEGE

COMM COLLEGE CONTRIB	12,127	12,127	12,648	12,648	12,901	253	2.0%
Subtotal for Organization	12,127	12,127	12,648	12,648	12,901	253	2.0%

PARKS & RECREATION

SALARIES	340,442	338,890	365,525	365,525	365,525	0	0.0%
PART TIME WAGES	106,834	101,085	126,656	126,656	124,371	(2,285)	(1.8%)
SALARIES-OVERTIME	0	175	0	0	0	0	0.0%
ONCALL	0	63	0	0	0	0	0.0%
FICA	34,217	30,397	37,652	37,652	37,477	(175)	(0.5%)
VRS	49,092	48,879	43,534	43,534	43,534	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
HMP	54,549	58,421	61,538	61,538	76,986	15,448	25.1%
GROUP LIFE	953	948	4,825	4,825	4,350	(475)	(9.8%)
UNEMPLOYMENT INSURANCE	0	540	0	0	0	0	0.0%
WORKERS COMPENSATION	9,521	8,714	10,278	10,278	10,270	(8)	(0.1%)
PROFESSIONAL SERVICES	1,650	1,958	1,650	1,650	2,350	700	42.4%
OTHER CONTRACTED SVCS	18,271	20,562	18,274	18,274	18,280	6	0.0%
MAINT SVC CONTRACT	4,200	3,958	10,407	10,389	4,520	(5,869)	(56.5%)
ELECTRICAL SERVICES	6,051	7,032	6,051	6,051	6,900	849	14.0%
WATER AND SEWER	1,500	1,879	2,000	2,000	2,000	0	0.0%
POSTAGE	1,525	2,411	1,525	1,525	2,000	475	31.1%
TELEPHONE	2,200	2,310	2,200	2,200	240	(1,960)	(89.1%)
LEASE/RENT OF EQUIPMENT	4,100	3,500	4,100	4,100	4,100	0	0.0%
TRAINING	1,940	2,588	3,152	3,152	3,135	(17)	(0.5%)
DUES & MEMBERSHIP	625	758	625	625	725	100	16.0%
SPECIAL EVENTS	18,150	18,535	17,000	17,000	20,000	3,000	17.6%
OFFICE SUPPLIES	2,500	2,088	2,500	2,500	2,500	0	0.0%
SAFETY EXPENSES	600	501	600	600	600	0	0.0%
MAINTENANCE SUPPLIES	17,000	17,843	18,000	18,000	19,000	1,000	5.6%
AUTOMOTIVE SUPPLIES	8,300	11,288	8,700	8,700	12,000	3,300	37.9%
UNIFORMS	900	724	2,000	2,000	1,200	(800)	(40.0%)
OTHER EXP-DONATIONS	15,000	14,998	15,000	15,000	15,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
PROGRAM SUPPLIES	17,992	18,730	18,975	18,975	20,415	1,440	7.6%
CAPITAL OUTLAY NEW	0	0	0	3,000	0	(3,000)	(100.0%)
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
Subtotal for Organization	718,112	719,772	782,767	785,749	797,478	11,729	1.5%

GLOU PT BEACH

PART TIME WAGES	15,592	15,579	15,904	15,904	2,644	(13,260)	(83.4%)
FICA	1,193	1,191	1,217	1,217	202	(1,015)	(83.4%)
WORKERS COMPENSATION	365	334	364	364	61	(303)	(83.2%)
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	2,890	2,020	2,400	2,400	2,400	0	0.0%
WATER AND SEWER	1,500	1,416	1,500	1,500	1,500	0	0.0%
TELEPHONE	236	285	150	150	400	250	166.7%
LEASE/RENT OF EQUIPMENT	2,150	1,804	2,150	2,150	2,150	0	0.0%
FOOD SUPPLIES	7,000	7,800	7,000	7,000	0	(7,000)	(100.0%)
JANITORIAL SUPPLIES	0	0	0	0	100	100	100.0%
UNIFORMS	150	155	150	150	150	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
Subtotal for Organization	31,076	30,584	30,835	30,835	9,607	(21,228)	(68.8%)

BEAVERDAM PARK

SALARIES	69,279	58,147	74,710	74,710	98,761	24,051	32.2%
PART TIME WAGES	42,848	47,462	43,705	43,705	52,037	8,332	19.1%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
FICA	8,578	7,780	9,059	9,059	11,536	2,477	27.3%
VRS	9,990	8,188	8,898	8,898	11,762	2,864	32.2%
HMP	8,385	8,134	17,894	17,894	24,374	6,480	36.2%
GROUP LIFE	194	159	986	986	1,175	189	19.2%
WORKERS COMPENSATION	2,624	2,402	2,712	2,712	3,468	756	27.9%
REPAIR & MAINTAIN	500	456	1,500	1,500	1,500	0	0.0%
ELECTRICAL SERVICES	5,127	5,310	5,227	5,227	6,120	893	17.1%
TELEPHONE	1,250	1,286	1,265	1,265	990	(275)	(21.7%)
LEASE/RENT OF EQUIPMENT	594	685	594	594	250	(344)	(57.9%)
TRAINING	750	286	750	750	750	0	0.0%
OFFICE SUPPLIES	900	1,045	1,100	1,100	1,450	350	31.8%
FOOD SUPPLIES	9,500	7,260	9,000	9,000	7,500	(1,500)	(16.7%)
SAFETY EXPENSES	500	475	500	500	500	0	0.0%
MAINTENANCE SUPPLIES	7,300	7,909	8,000	8,000	9,500	1,500	18.8%
AUTOMOTIVE SUPPLIES	3,500	4,926	3,500	3,500	5,300	1,800	51.4%
UNIFORMS	1,300	1,048	1,300	1,300	1,300	0	0.0%
MERCH FOR RESALE	250	0	250	250	250	0	0.0%
EQUIP FOR RENT	4,940	2,791	5,700	5,700	5,500	(200)	(3.5%)
PROGRAM SUPPLIES	1,600	1,076	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	4,700	6,290	0	0	0	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
Subtotal for Organization	184,609	173,112	198,250	198,250	245,623	47,373	23.9%
DAFFODIL FESTIVAL							
MAINT SVC CONTRACT	20	0	0	0	0	0	0.0%
PRINTING	3,800	1,607	3,800	3,800	2,000	(1,800)	(47.4%)
ADVERTISING	4,100	3,253	4,100	4,100	4,000	(100)	(2.4%)
POSTAGE	150	0	150	150	150	0	0.0%
SPECIAL EVENTS	35,765	39,557	35,765	35,765	36,000	235	0.7%
AGRICULTURAL SUPPLIES	5,650	0	5,650	5,650	5,000	(650)	(11.5%)
PROGRAM SUPPLIES	2,050	2,599	2,050	2,050	2,850	800	39.0%
Subtotal for Organization	51,535	47,016	51,515	51,515	50,000	(1,515)	(2.9%)
HISTORY MUSEUM							
PART TIME WAGES	38,480	37,835	39,250	39,250	39,254	4	0.0%
FICA	2,944	2,894	3,003	3,003	3,003	0	0.0%
WORKERS COMPENSATION	58	53	51	51	51	0	0.0%
PROFESSIONAL SERVICES	0	18	70	70	70	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	150	20	150	150	150	0	0.0%
PRINTING	100	0	100	100	100	0	0.0%
POSTAGE	75	54	75	75	100	25	33.3%
TELEPHONE	300	289	300	300	240	(60)	(20.0%)
INSURANCE DEDUCTIBLE	200	0	200	200	200	0	0.0%
SPECIAL EVENTS	100	198	100	100	100	0	0.0%
OFFICE SUPPLIES	450	439	450	450	450	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
MERCH FOR RESALE	6,500	6,281	6,500	6,500	6,500	0	0.0%
MUSEUM OPERATIONS	5,325	3,087	5,325	5,325	5,325	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	54,682	51,169	55,574	55,574	55,543	(31)	(0.1%)

LIBRARY

SALARIES	310,607	284,395	336,496	336,496	286,185	(50,311)	(15.0%)
PART TIME WAGES	100,367	121,925	105,719	105,719	171,990	66,271	62.7%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	31,440	30,049	33,829	33,829	35,050	1,221	3.6%
VRS	44,790	42,018	40,077	40,077	34,085	(5,992)	(15.0%)
HMP	43,646	43,271	54,356	54,356	61,584	7,228	13.3%
GROUP LIFE	870	815	4,442	4,442	3,406	(1,036)	(23.3%)
WORKERS COMPENSATION	1,089	997	1,044	1,044	1,067	23	2.2%
MAINT SVC CONTRACT	9,000	9,000	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT-VSL	10,000	10,000	10,000	10,000	10,000	0	0.0%
POSTAGE	3,250	2,671	3,250	3,250	3,250	0	0.0%
TELEPHONE	5,000	7,301	5,000	5,000	980	(4,020)	(80.4%)
TELEPHONE-VSL	2,200	2,200	2,200	2,200	2,200	0	0.0%
LEASE/RENT OF BUILDINGS	233,320	229,698	244,505	244,505	244,505	0	0.0%
TRAINING	1,000	1,000	1,000	1,000	1,000	0	0.0%
TRAINING-VSL	500	500	500	500	500	0	0.0%
OFFICE SUPPLIES	5,000	5,000	10,000	10,000	10,000	0	0.0%
OFFICE SUPPLIES-VSL	15,000	14,104	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,500	2,241	1,500	1,500	2,500	1,000	66.7%
LIBRARY MAT	8,450	5,616	8,450	8,450	8,450	0	0.0%
LIBRARY MAT-VSL	83,289	83,226	83,492	83,492	82,628	(864)	(1.0%)
OTHER EXP-DONATIONS	25,500	25,410	20,000	20,000	20,000	0	0.0%
OTH EQUIPMENT	10,000	10,000	0	0	0	0	0.0%
OTH EQUIPMENT-VSL	6,000	6,000	6,000	6,000	6,000	0	0.0%
Subtotal for Organization	951,818	937,435	996,860	996,860	1,010,380	13,520	1.4%

PLANNING & ZONING

SALARIES	213,754	199,542	230,511	230,511	359,001	128,490	55.7%
PART TIME WAGES	0	975	0	0	0	0	0.0%
SALARIES-OVERTIME	750	0	750	750	750	0	0.0%
BOARD MEMBER SALARIES	7,800	3,625	7,800	7,800	9,900	2,100	26.9%
FICA	16,410	13,580	17,691	17,691	27,521	9,830	55.6%
VRS	30,823	28,900	27,454	27,454	42,757	15,303	55.7%
HMP	36,711	35,984	42,607	42,607	66,746	24,139	56.7%
GROUP LIFE	599	560	3,043	3,043	4,272	1,229	40.4%
WORKERS COMPENSATION	322	295	301	301	1,063	762	253.2%
OTHER CONTRACTED SVCS	25,000	27	5,000	5,000	30,000	25,000	500.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
MAINT SVC CONTRACT	2,000	2,084	2,500	2,500	2,500	0	0.0%
ADVERTISING	2,500	802	2,500	2,500	2,000	(500)	(20.0%)
POSTAGE	200	7	200	200	100	(100)	(50.0%)
TELEPHONE	2,000	1,593	2,000	2,000	240	(1,760)	(88.0%)
TRAINING	5,000	2,495	5,000	5,000	5,000	0	0.0%
PLANNING DIST COMM	55,997	56,731	54,721	54,721	62,081	7,360	13.5%
DUES & MEMBERSHIP	1,300	985	1,300	1,300	1,300	0	0.0%
OFFICE SUPPLIES	3,000	2,506	3,000	3,000	3,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	826	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	200	257	200	200	250	50	25.0%
OTHER OPERATING SUPPLIES	0	(40)	1,000	1,000	1,000	0	0.0%
OTHER MISC EXPENSES	1,000	764	1,000	1,000	1,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	1,000	1,000	100.0%
Subtotal for Organization	406,366	352,496	409,578	409,578	622,481	212,903	52.0%

ECONOMIC DEVELOPMENT

SALARIES	109,933	110,566	118,551	118,551	120,189	1,638	1.4%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	8,410	8,809	9,069	9,069	9,194	125	1.4%
VRS	15,852	15,944	14,119	14,119	14,315	196	1.4%
HMP	5,527	4,905	5,130	5,130	6,418	1,288	25.1%
GROUP LIFE	308	309	1,565	1,565	1,430	(135)	(8.6%)
WORKERS COMPENSATION	268	245	266	266	268	2	0.8%
MAINT SVC CONTRACT	0	150	0	0	0	0	0.0%
POSTAGE	0	0	0	0	0	0	0.0%
TELEPHONE	1,250	1,215	700	700	1,240	540	77.1%
TRAINING	500	119	1,000	1,000	1,000	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	0	0	0.0%
HPT RDS ECON DEV ALLIANCE	37,225	37,225	35,015	35,015	35,056	41	0.1%
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	0	(9)	0	0	0	0	0.0%
HPT RDS PARTNERSHIP	9,815	9,815	5,530	5,530	500	(5,030)	(91.0%)
MID PEN BUSI DEV PARTNERS	0	0	0	0	3,750	3,750	100.0%
OFFICE SUPPLIES	300	87	300	300	300	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	211,394	211,385	213,251	213,251	215,666	2,415	1.1%

CLEAN COMMUNITY

PART TIME WAGES	13,364	13,415	13,631	13,631	13,634	3	0.0%
FICA	1,022	1,026	1,043	1,043	1,043	0	0.0%

FY 2014 General Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
WORKERS COMPENSATION	20	18	18	18	18	0	0.0%
PROFESSIONAL SERVICES	13,500	3,105	9,000	9,000	1,000	(8,000)	(88.9%)
OTHER EXP-DONATIONS	1,200	1,029	0	0	0	0	0.0%
PROGRAM SUPPLIES	4,140	4,105	4,320	4,320	5,890	1,570	36.3%
Subtotal for Organization	33,246	22,699	28,012	28,012	21,585	(6,427)	(22.9%)

TOURISM

SALARIES	36,879	34,000	36,665	36,665	36,666	1	0.0%
PART TIME WAGES	3,994	500	4,074	4,074	6,000	1,926	47.3%
ONCALL	0	0	0	0	0	0	0.0%
FICA	3,127	2,093	3,117	3,117	3,264	147	4.7%
VRS	5,318	4,903	4,367	4,367	4,367	0	0.0%
HMP	8,919	8,289	8,671	8,671	10,848	2,177	25.1%
GROUP LIFE	103	95	484	484	436	(48)	(9.9%)
WORKERS COMPENSATION	61	56	53	53	53	0	0.0%
OTHER CONTRACTED SVCS	65	41	65	65	100	35	53.8%
MAINT SVC CONTRACT	80	11	0	0	0	0	0.0%
PRINTING	3,800	580	3,500	3,492	6,800	3,308	94.7%
ADVERTISING	18,200	13,883	18,200	18,200	15,850	(2,350)	(12.9%)
ELECTRICAL SERVICES	0	0	0	0	0	0	0.0%
POSTAGE	1,200	456	600	600	700	100	16.7%
TELEPHONE	875	635	875	875	240	(635)	(72.6%)
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	2,000	1,304	2,000	2,000	2,000	0	0.0%
MID PEN TOURISM COUNCIL	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	1,755	1,430	1,805	1,805	2,020	215	11.9%
SPECIAL EVENTS	3,550	4,893	3,550	3,550	3,350	(200)	(5.6%)
OFFICE SUPPLIES	1,500	1,108	1,500	1,500	1,500	0	0.0%
OTHER OPERATING SUPPLIES	3,000	1,331	3,000	3,000	3,000	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	16,428	15,596	16,428	16,428	24,700	8,272	50.4%
CAPITAL-GRANT D	0	0	0	0	0	0	0.0%
FUND BALANCE	7,846	0	8,138	8,138	500	(7,638)	(93.9%)
Subtotal for Organization	118,700	91,203	117,092	117,084	122,394	5,310	4.5%

EXTENSION SERVICE

SALARIES	26,234	26,234	28,291	28,291	28,291	0	0.0%
FICA	2,007	1,891	2,164	2,164	2,164	0	0.0%
VRS	3,783	3,783	3,369	3,369	3,369	0	0.0%
HMP	4,961	4,905	5,130	5,130	6,418	1,288	25.1%
GROUP LIFE	73	73	373	373	337	(36)	(9.7%)
WORKERS COMPENSATION	87	80	93	93	93	0	0.0%
POSTAGE	68	30	68	68	65	(3)	(4.4%)
TELEPHONE	1,500	1,772	1,500	1,500	240	(1,260)	(84.0%)
TRAINING	1,200	1,078	1,200	1,200	1,200	0	0.0%
EXTENSION SERVICE	42,968	25,189	42,968	42,968	42,890	(78)	(0.2%)

FY 2014 General Fund Expenditure Budget

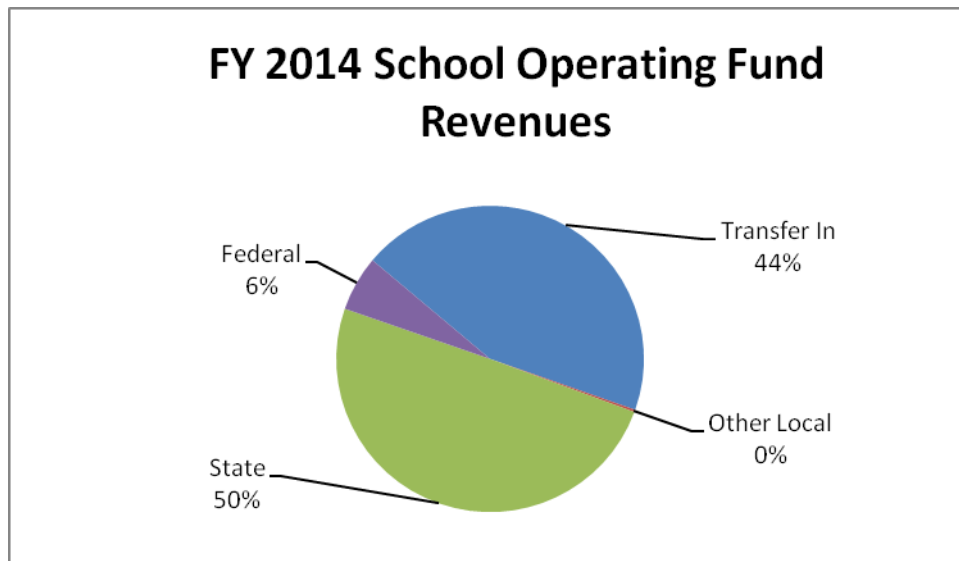
Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
JAMESTOWN CONTRIBUTION	2,200	2,200	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	300	237	300	300	300	0	0.0%
OFFICE SUPPLIES	600	579	600	600	600	0	0.0%
AGRICULTURAL SUPPLIES	400	414	400	400	425	25	6.3%
Subtotal for Organization	86,381	68,464	88,656	88,656	88,592	(64)	(0.1%)
CIVIC							
HUMANE SOC CONTRIBUTION	45,000	45,000	45,000	45,000	45,000	0	0.0%
REG AIRPORT AUTHORITY	30,000	30,000	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%
DENTAL SERVICES	12,960	12,960	12,960	12,960	0	(12,960)	(100.0%)
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	0	850	850	0	(850)	(100.0%)
GLOU HOUSING PARTNERSHIP	36,000	36,000	36,000	36,000	36,000	0	0.0%
MED FLIGHT SERVICE	1,600	1,600	1,600	1,600	0	(1,600)	(100.0%)
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	114,085	114,085	114,085	114,085	114,085	0	0.0%
MID PEN DISABILITIES SER	0	0	0	0	0	0	0.0%
BOYS & GIRLS CLUB	25,000	25,000	25,000	25,000	30,000	5,000	20.0%
Subtotal for Organization	325,995	325,145	325,995	325,995	315,585	(10,410)	(3.2%)
COMPENSATION STUDY							
COMP STUDY IMPLEMENTATION	0	0	0	0	762,139	762,139	100.0%
Subtotal for Organization	0	0	0	0	762,139	762,139	100.0%
Total for Fund	55,706,402	53,359,986	55,939,480	56,626,235	60,467,684	3,841,449	6.8%

School Section

School Fund

The Superintendent of Schools presented his budget to the School Board on February 12, 2013. The School Operating Fund proposed was \$53,261,905, which was a 1.4% increase over FY 2013. Included in the budget proposal was his request for a local transfer of \$23,760,087. This requested amount would be an increase of \$1,418,198 or 6.3% over the current budget.

The County Administrator's budget proposal includes a local transfer of \$23,487,641, which is \$1,145,752 or a 4.9% increase over the FY 2013 adopted budget. This amount is \$272,446 less than requested by the Superintendent of Schools.



FY 2014 School Operating Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
LOCAL							
RENTAL INCOME	3,000	3,000	3,000	3,000	2,500	(500)	(16.7%)
GED TEST FEES	0	0	0	0	2,000	2,000	100.0%
TUITION - NON-RESIDENT	10,000	9,930	7,488	7,488	7,488	0	0.0%
TUITION - DRIVERS ED	16,800	20,500	18,000	18,000	18,000	0	0.0%
TUITION ADULT EDUCATION	0	0	0	0	0	0	0.0%
TUITION - SUMMER SCHOOL	26,500	17,062	20,000	20,000	20,000	0	0.0%
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	105	2,000	2,000	2,000	0	0.0%
SALE OF BUSES	4,000	0	2,000	2,000	2,000	0	0.0%
SALE OF EQUIPMENT	2,000	3,539	2,000	2,000	2,000	0	0.0%
OTHER INCOME	10,000	67,315	10,000	10,000	59,377	49,377	493.8%
TUITION - OTHER COUNTY	25,000	21,830	25,000	25,000	12,224	(12,776)	(51.1%)
TRANSFERS IN	20,556,082	20,200,468	22,341,889	22,450,947	23,487,641	1,036,694	4.6%
Subtotal for Category	20,657,382	20,343,749	22,431,377	22,540,435	23,615,230	1,074,795	4.8%
STATE							
SALES TAX	5,838,570	5,833,524	5,683,922	5,683,922	5,846,329	162,407	2.9%
BASIC AID	15,629,960	14,892,687	14,875,019	14,875,019	13,986,919	(888,100)	(6.0%)
ISAP	15,717	15,717	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	8,652	6,922	5,574	5,574	6,454	880	15.8%
FOSTER CARE-REG	7,812	9,070	9,994	9,994	3,190	(6,804)	(68.1%)
ADULT SECONDARY ED	0	0	0	0	0	0	0.0%
GIFTED ED-SOQ	165,769	159,947	161,190	161,190	154,058	(7,132)	(4.4%)
PREVENT/INTERV/REMEDATIO	261,546	252,361	315,372	315,372	301,417	(13,955)	(4.4%)
ENROLLMENT LOSS	0	0	0	0	0	0	0.0%
STUDENT ACHIEVEMENT GRANT	0	0	0	0	0	0	0.0%
SP ED-SOQ	1,167,747	1,126,738	1,051,239	1,051,239	1,041,564	(9,675)	(0.9%)
COMPOSITE INDEX HH	0	0	0	0	0	0	0.0%
TEXTBOOK PAYMENTS	149,413	180,197	314,426	314,426	300,513	(13,913)	(4.4%)
MEAL REIMB	0	0	0	0	0	0	0.0%
SOL TRAINING	0	0	0	0	0	0	0.0%
VOC ED-SOQ	342,588	330,557	234,777	234,777	224,388	(10,389)	(4.4%)
INDUSTRIAL BASED CERT	0	0	0	0	0	0	0.0%
TRUANCY/SAFE SCHOOLS	0	0	0	0	0	0	0.0%
SOC SEC INST	873,048	842,388	837,487	837,487	803,779	(33,708)	(4.0%)
SOC SEC NON-INST	0	0	0	0	0	0	0.0%
RETIREMENT INST	792,005	764,192	1,398,148	1,398,148	1,342,981	(55,167)	(3.9%)
RETIREMENT NON-INST	0	0	0	0	0	0	0.0%
GROUP LIFE INST	33,154	31,989	52,562	52,562	50,236	(2,326)	(4.4%)
GROUP LIFE NON-INST	0	0	0	0	0	0	0.0%
HARPER SETTLEMENT	0	0	0	0	0	0	0.0%
READING INTERVENTION	32,526	45,919	50,344	50,344	42,599	(7,745)	(15.4%)
LOTTERY PROCEEDS	476,095	112,908	0	0	0	0	0.0%
PRIOR YEAR LOTTERY	0	0	0	0	0	0	0.0%
ADULT LITERACY	0	0	0	0	0	0	0.0%

FY 2014 School Operating Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
ADD'L ASST RET, INF, PS	0	0	0	0	298,736	298,736	100.0%
JVG	0	0	0	18,693	0	(18,693)	(100.0%)
DROPOUT PREVENTION (YES)	0	0	0	0	0	0	0.0%
HOMEBOUND	17,329	17,737	18,693	0	25,444	25,444	100.0%
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	505,800	471,942	465,921	465,921	534,734	68,813	14.8%
VOC ED EQUIPMENT	10,504	10,243	10,504	10,504	11,229	725	6.9%
VOC ED OCCUP PREP	3,000	11,800	10,115	10,115	10,814	699	6.9%
SOL TEACHING MATERIALS	0	0	0	0	0	0	0.0%
SALARY SUPPLEMENT	0	0	0	0	0	0	0.0%
FOSTER CARE SPED	0	1,369	0	0	0	0	0.0%
GOV. SCHOOL REGIONAL	0	0	0	0	0	0	0.0%
V I TEACHER	2,007	2,041	2,058	2,058	2,058	0	0.0%
AT RISK-SOQ	168,284	162,374	233,690	233,690	223,607	(10,083)	(4.3%)
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	32,500	22,500	27,500	27,500	32,500	5,000	18.2%
SOL REMEDIATION	0	0	0	0	0	0	0.0%
PRIMARY CLASS SIZE	112,206	107,815	257,840	257,840	296,862	39,022	15.1%
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	68,008	68,008	66,982	66,982	133,963	66,981	100.0%
MENTOR PROGRAM	3,232	6,629	3,232	3,232	2,208	(1,024)	(31.7%)
SPECIAL ED JAILS	0	0	0	0	0	0	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0.0%
ALT ED PILOT-VIC ACAD	0	0	0	0	0	0	0.0%
ESL	9,014	6,934	7,396	7,396	8,875	1,479	20.0%
GOV ACADEMIC CHALLENGE	0	0	0	0	0	0	0.0%
RACE TO GED	0	22,088	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	10,000	7,723	10,000	10,000	10,000	0	0.0%
VPI STARTUP/EXPANSION	0	0	0	0	0	0	0.0%
OTHER STATE FUNDS	0	0	0	0	254,295	254,295	100.0%
STATE JTPA-STATE FLOW	0	0	0	0	0	0	0.0%
PROJECT GRADUATION	0	10,629	0	0	0	0	0.0%
ASST RETIRE/INFLATION/PK	0	0	299,348	299,348	0	(299,348)	(100.0%)
SUP SUPPT SCH OP COST GEN	0	347,812	0	0	0	0	0.0%
EPI PEN	0	0	985	985	0	(985)	(100.0%)
GED WAITING LIST	0	0	0	0	0	0	0.0%
VPSA TECHNOLOGY GRANT	284,000	284,000	284,000	284,000	284,000	0	0.0%
ALGEBRA READINESS TEMP	35,296	37,209	47,577	47,577	47,577	0	0.0%
TECH RES ASST TEMP	0	0	0	0	0	0	0.0%
Subtotal for Category	27,055,782	26,203,969	26,751,612	26,751,612	26,297,046	(454,566)	(1.7%)
FED							
ADULT LITERACY	0	0	0	0	0	0	0.0%
TITLE I	863,238	756,800	864,933	864,933	872,629	7,696	0.9%
FEDERAL STIMULUS TITLE I	0	37,615	0	0	0	0	0.0%
TITLE V (FORMER TITLE VI)	0	0	0	0	0	0	0.0%

FY 2014 School Operating Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
TITLE IID (FORM GLS2000)	7,315	0	0	0	0	0	0.0%
TITLE IID STIMULUS	0	0	0	0	0	0	0.0%
WORK FORCE INVESTMENT ACT	14,118	2,747	14,118	14,118	0	(14,118)	(100.0%)
PROJECT SERV	0	0	0	0	0	0	0.0%
MISCELLANEOUS	150,000	0	150,000	150,000	150,000	0	0.0%
JVG	0	0	0	0	0	0	0.0%
FED STIMULUS FUNDS (SFSF)	0	244,054	0	0	0	0	0.0%
FED STIMULUS FUNDS (BA)	0	0	0	0	0	0	0.0%
FED STIMULUS ED JOBS	1,249,251	917,589	250,000	250,000	0	(250,000)	(100.0%)
IMPACT AID	75,000	69,641	80,000	80,000	70,000	(10,000)	(12.5%)
TITLE VI-B	1,258,655	1,258,876	1,240,614	1,240,614	1,212,311	(28,303)	(2.3%)
FEDERAL STIMULUS TITLE VI	0	10,436	0	0	0	0	0.0%
CARL PERKINS	86,312	82,773	85,881	85,881	77,543	(8,338)	(9.7%)
HSTW	0	0	0	0	0	0	0.0%
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	260,455	281,390	228,901	228,901	260,412	31,511	13.8%
TITLEIV SAFE & DRUGFREE	0	0	0	0	0	0	0.0%
ROTC	68,837	68,916	68,837	68,837	69,143	306	0.4%
MEDICAID REIMBURSEMENT	150,000	236,445	170,000	170,000	160,000	(10,000)	(5.9%)
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	145,000	172,024	170,000	170,000	205,145	35,145	20.7%
PROJECT LEAD THE WAY	0	0	0	0	0	0	0.0%
Subtotal for Category	4,328,181	4,139,307	3,323,284	3,323,284	3,077,183	(246,101)	(7.4%)
Total for Fund	52,041,345	50,687,025	52,506,273	52,615,331	52,989,459	374,128	0.7%

FY 2014 School Operating Fund Expenditure Budget

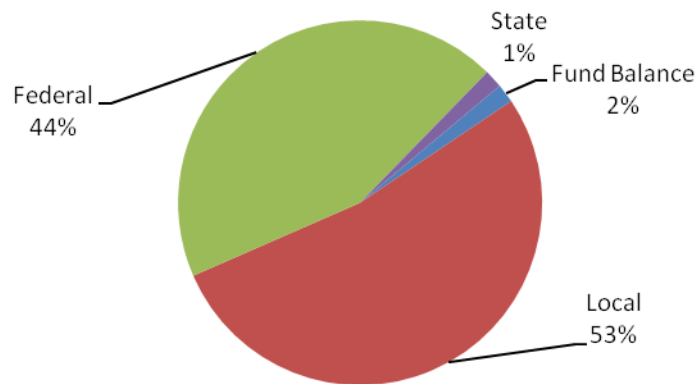
Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
SCHOOL OPERATING FUND							
SCHOOL OPERATING FUND	52,041,345	50,687,025	52,506,273	52,615,331	52,989,459	374,128	0.7%
Subtotal for Organization	52,041,345	50,687,025	52,506,273	52,615,331	52,989,459	374,128	0.7%
Total for Fund	52,041,345	50,687,025	52,506,273	52,615,331	52,989,459	374,128	0.7%

Schools - Cafeteria Budget

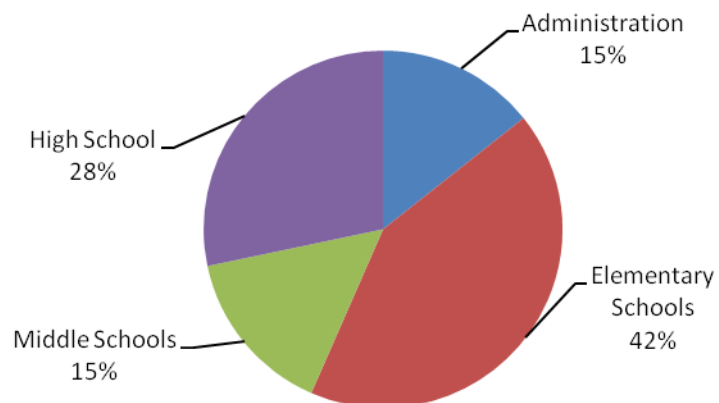
The School Division's cafeteria budget is financed with no funds from the General Fund next year.

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

FY 2014 Cafeteria Fund Revenues



FY 2014 Cafeteria Fund Expenditures



FY 2014 Cafeteria Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	12,000	2,172	4,000	4,000	2,607	(1,393)	(34.8%)
LOCAL SALES-ABG	74,000	63,667	95,562	95,562	76,400	(19,162)	(20.1%)
LOCAL SALES-ACH	70,500	61,161	72,305	72,305	73,393	1,088	1.5%
LOCAL SALES-BET	105,000	84,798	93,694	93,694	101,758	8,064	8.6%
LOCAL SALES-BOT	115,000	96,013	129,788	129,788	115,216	(14,572)	(11.2%)
LOCAL SALES-PET	62,000	45,048	61,376	61,376	54,057	(7,319)	(11.9%)
LOCAL SALES-WAL	65,000	50,918	0	0	0	0	0.0%
LOCAL SALES-PAGE	127,000	14,015	16,088	16,088	16,818	730	4.5%
LOCAL SALES-PEASLEY	165,000	191,850	217,201	217,201	230,220	13,019	6.0%
LOCAL SALES-GHS	455,000	474,564	558,689	558,689	569,477	10,788	1.9%
LOCAL SALES-GHS AM	0	0	0	0	0	0	0.0%
HEAD START	0	0	0	0	0	0	0.0%
CATERING REV	8,500	6,726	7,000	7,000	8,071	1,071	15.3%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	10,000	12,362	7,000	7,000	14,835	7,835	111.9%
INSURANCE RECOVERY	0	53,980	0	0	0	0	0.0%
OTHER INCOME	2,000	348	1,000	1,000	1,000	0	0.0%
RETURNED CHECK FEES	2,000	700	1,000	1,000	1,000	0	0.0%
Subtotal for Category	1,273,000	1,158,323	1,264,703	1,264,703	1,264,852	149	0.0%
STATE							
MEAL REIMB	40,000	38,035	41,874	41,874	38,665	(3,209)	(7.7%)
Subtotal for Category	40,000	38,035	41,874	41,874	38,665	(3,209)	(7.7%)
FED							
MEAL REIMB	859,314	947,879	936,041	936,041	988,053	52,012	5.6%
FED HEAD START	42,000	40,113	42,000	42,000	60,565	18,565	44.2%
Subtotal for Category	901,314	987,993	978,041	978,041	1,048,618	70,577	7.2%
NON REVENUE							
FUND BALANCE TRANSFER	25,000	0	40,000	40,000	40,000	0	0.0%
Subtotal for Category	25,000	0	40,000	40,000	40,000	0	0.0%
Total for Fund	2,239,314	2,184,350	2,324,618	2,324,618	2,392,135	67,517	2.9%

FY 2014 Cafeteria Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
ADMIN & WHSE							
ADMINISTRATIVE SALARIES	79,054	79,054	85,251	85,251	86,956	1,705	2.0%
CLERICAL SALARIES	31,132	49,653	53,484	53,484	54,553	1,069	2.0%
WAREHSE WORKER SALARIES	13,581	13,581	14,646	14,646	14,939	293	2.0%
SUBSTITUTE SALARIES	2,000	192	0	0	0	0	0.0%
FICA	9,928	11,000	12,200	12,200	12,435	235	1.9%
VRS	15,758	17,046	19,158	19,158	19,541	383	2.0%
HMP	16,398	18,028	19,822	19,822	24,948	5,126	25.9%
GROUP LIFE	353	399	1,826	1,826	1,862	36	2.0%
DISABILITY INSURANCE	549	569	583	583	601	18	3.1%
UNEMPLOYMENT INSURANCE	2,500	200	2,500	2,500	2,500	0	0.0%
WORKERS COMPENSATION	10,218	8,272	9,350	9,350	9,350	0	0.0%
ACCUMULATED LEAVE	4,000	8,013	6,090	6,090	6,090	0	0.0%
OTHER CONTRACTED SVCS	13,538	1,396	17,538	17,538	13,700	(3,838)	(21.9%)
REPAIR & MAINTAIN	5,000	0	5,000	5,000	0	(5,000)	(100.0%)
PRINTING	238	0	238	238	0	(238)	(100.0%)
POSTAGE	380	0	380	380	0	(380)	(100.0%)
TELEPHONE	523	1,161	600	600	1,200	600	100.0%
TRAVEL-MILEAGE	618	0	618	618	0	(618)	(100.0%)
TRAINING	0	0	0	0	0	0	0.0%
STAFF DEVELOPMENT	2,200	129	2,416	2,416	200	(2,216)	(91.7%)
DUES & MEMBERSHIP	190	32	190	190	100	(90)	(47.4%)
OFFICE SUPPLIES	3,325	3,485	6,000	6,000	5,000	(1,000)	(16.7%)
FOOD SUPPLIES	12,540	378	13,500	13,500	10,000	(3,500)	(25.9%)
MAINTENANCE REPAIR PARTS	0	0	0	0	11,000	11,000	100.0%
UNIFORMS	6,413	3,826	4,413	4,413	5,000	587	13.3%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	12,350	7,684	24,000	24,000	10,000	(14,000)	(58.3%)
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	4,750	330	2,750	2,750	1,000	(1,750)	(63.6%)
CAPITAL OUTLAY REPLACE	18,525	124,188	18,525	18,525	36,896	18,371	99.2%
CAPITAL OUTLAY NEW	14,787	5,611	14,787	14,787	15,000	213	1.4%
Subtotal for Organization	280,848	354,229	335,865	335,865	342,871	7,006	2.1%
TC WALKER EDUCATIONAL CTR							
OPERATIVE SALARIES	0	0	0	0	20,381	20,381	100.0%
FOOD SVC WORKER SALARIES	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	0	0	0	0	1,672	1,672	100.0%
FICA	0	0	0	0	1,688	1,688	100.0%
VRS	0	0	0	0	2,006	2,006	100.0%
HMP	0	0	0	0	5,796	5,796	100.0%
GROUP LIFE	0	0	0	0	243	243	100.0%
OTHER CONTRACTED SVCS	0	0	0	0	400	400	100.0%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	0	0	0	0	0	0	0.0%
FOOD SUPPLIES	0	0	0	0	22,809	22,809	100.0%

FY 2014 Cafeteria Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
UNIFORMS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	500	500	100.0%
INVENTORY SUPPLIES	0	0	0	0	1,350	1,350	100.0%
Subtotal for Organization	0	0	0	0	56,845	56,845	100.0%

ABG

OPERATIVE SALARIES	17,522	17,522	31,071	31,071	33,686	2,615	8.4%
FOOD SVC WORKER SALARIES	28,190	27,041	32,596	32,596	21,285	(11,311)	(34.7%)
SUBSTITUTE SALARIES	5,160	9,406	7,380	7,380	6,464	(916)	(12.4%)
FICA	3,892	4,018	5,436	5,436	4,700	(736)	(13.5%)
VRS	3,472	3,472	4,213	4,213	4,190	(23)	(0.5%)
HMP	4,812	4,397	5,699	5,699	5,796	97	1.7%
GROUP LIFE	78	78	510	510	507	(3)	(0.6%)
OTHER CONTRACTED SVCS	903	1,067	903	903	903	0	0.0%
REPAIR & MAINTAIN	2,195	0	1,195	1,195	1,195	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	232	3	232	232	232	0	0.0%
FOOD SUPPLIES	78,500	76,693	88,500	88,500	88,500	0	0.0%
UNIFORMS	514	0	514	514	514	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	238	597	238	238	238	0	0.0%
INVENTORY SUPPLIES	5,185	4,024	5,185	5,185	5,185	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	150,893	148,318	183,672	183,672	173,395	(10,277)	(5.6%)

ACH

OPERATIVE SALARIES	16,554	16,471	17,852	17,852	18,209	357	2.0%
FOOD SVC WORKER SALARIES	29,071	29,071	32,134	32,134	37,151	5,017	15.6%
SUBSTITUTE SALARIES	4,879	7,803	7,099	7,099	6,464	(635)	(8.9%)
FICA	3,864	3,907	4,368	4,368	4,730	362	8.3%
VRS	4,878	4,878	4,216	4,216	4,300	84	2.0%
HMP	9,624	10,667	11,520	11,520	11,592	72	0.6%
GROUP LIFE	110	109	510	510	520	10	2.0%
OTHER CONTRACTED SVCS	713	718	1,060	1,060	1,060	0	0.0%
REPAIR & MAINTAIN	2,195	0	1,195	1,195	1,195	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	190	30	190	190	190	0	0.0%
FOOD SUPPLIES	50,550	63,169	79,550	79,550	79,550	0	0.0%
UNIFORMS	689	0	500	500	500	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	4,750	5,669	4,000	4,000	4,000	0	0.0%

FY 2014 Cafeteria Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
INVENTORY SUPPLIES	3,500	2,844	2,878	2,878	2,878	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	131,567	145,336	167,072	167,072	172,339	5,267	3.2%

BET

OPERATIVE SALARIES	29,338	29,338	31,708	31,708	32,343	635	2.0%
FOOD SVC WORKER SALARIES	31,042	27,177	30,562	30,562	32,065	1,503	4.9%
SUBSTITUTE SALARIES	6,286	6,379	8,506	8,506	7,578	(928)	(10.9%)
FICA	5,100	4,362	5,415	5,415	5,507	92	1.7%
VRS	4,976	4,589	4,055	4,055	5,190	1,135	28.0%
HMP	13,992	11,318	11,274	11,274	17,514	6,240	55.3%
GROUP LIFE	112	103	491	491	628	137	27.9%
OTHER CONTRACTED SVCS	903	947	903	903	903	0	0.0%
REPAIR & MAINTAIN	2,195	0	1,195	1,195	1,195	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	57	15	57	57	57	0	0.0%
FOOD SUPPLIES	85,800	71,154	85,800	85,800	85,800	0	0.0%
UNIFORMS	665	0	665	665	665	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	4,988	767	4,988	4,988	4,988	0	0.0%
INVENTORY SUPPLIES	6,500	4,729	6,500	6,500	6,500	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	191,954	160,878	192,119	192,119	200,933	8,814	4.6%

BOT

OPERATIVE SALARIES	38,160	38,041	41,238	41,238	42,063	825	2.0%
FOOD SVC WORKER SALARIES	43,612	39,878	47,089	47,089	49,487	2,398	5.1%
SUBSTITUTE SALARIES	7,224	3,259	6,000	6,000	9,361	3,361	56.0%
FICA	6,809	5,624	7,217	7,217	7,720	503	7.0%
VRS	7,842	7,162	6,207	6,207	6,331	124	2.0%
HMP	9,624	14,788	15,673	15,673	16,128	455	2.9%
GROUP LIFE	176	160	751	751	766	15	2.0%
OTHER CONTRACTED SVCS	903	1,104	1,500	1,500	1,500	0	0.0%
REPAIR & MAINTAIN	760	0	760	760	760	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	48	0	48	48	48	0	0.0%
OFFICE SUPPLIES	52	0	52	52	52	0	0.0%
FOOD SUPPLIES	83,500	70,097	89,500	89,500	89,500	0	0.0%
UNIFORMS	665	0	665	665	665	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,330	794	1,330	1,330	1,330	0	0.0%

FY 2014 Cafeteria Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
INVENTORY SUPPLIES	5,550	5,561	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	206,255	186,468	223,580	223,580	231,261	7,681	3.4%

PET

OPERATIVE SALARIES	31,408	38,241	41,239	41,239	19,250	(21,989)	(53.3%)
FOOD SVC WORKER SALARIES	11,988	19,224	19,624	19,624	36,832	17,208	87.7%
SUBSTITUTE SALARIES	4,316	9,696	6,536	6,536	6,687	151	2.3%
FICA	3,650	5,031	5,157	5,157	4,802	(355)	(6.9%)
VRS	3,926	6,094	5,242	5,242	4,945	(297)	(5.7%)
HMP	9,624	10,516	11,357	11,357	18,585	7,228	63.6%
GROUP LIFE	88	136	634	634	598	(36)	(5.7%)
OTHER CONTRACTED SVCS	855	916	1,078	1,078	1,078	0	0.0%
REPAIR & MAINTAIN	2,613	0	2,613	2,613	2,613	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	216	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	52	3	52	52	52	0	0.0%
FOOD SUPPLIES	60,000	47,054	69,000	69,000	69,000	0	0.0%
UNIFORMS	665	0	665	665	665	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	3,040	703	6,000	6,000	6,000	0	0.0%
INVENTORY SUPPLIES	4,500	2,531	4,500	4,500	4,500	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	136,941	140,145	173,697	173,697	175,607	1,910	1.1%

WAL

OPERATIVE SALARIES	16,500	16,500	0	0	0	0	0.0%
FOOD SVC WORKER SALARIES	28,999	23,615	0	0	0	0	0.0%
SUBSTITUTE SALARIES	4,879	7,432	0	0	0	0	0.0%
FICA	3,854	3,491	0	0	0	0	0.0%
VRS	3,369	2,846	0	0	0	0	0.0%
HMP	11,436	9,964	0	0	0	0	0.0%
GROUP LIFE	76	64	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	855	862	0	0	0	0	0.0%
REPAIR & MAINTAIN	2,209	0	0	0	0	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	190	43	0	0	0	0	0.0%
FOOD SUPPLIES	64,000	41,087	0	0	0	0	0.0%
UNIFORMS	665	0	0	0	0	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	2,090	121	0	0	0	0	0.0%

FY 2014 Cafeteria Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
INVENTORY SUPPLIES	6,250	3,169	0	0	0	0	0.0%
Subtotal for Organization	145,372	109,194	0	0	0	0	100.0%

PAG

OPERATIVE SALARIES	28,526	0	0	0	0	0	0.0%
FOOD SVC WORKER SALARIES	21,029	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	5,535	0	0	0	0	0	0.0%
FICA	4,215	0	0	0	0	0	0.0%
VRS	4,691	0	0	0	0	0	0.0%
HMP	9,624	0	0	0	0	0	0.0%
GROUP LIFE	106	0	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	1,045	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	2,195	0	0	0	0	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	95	0	0	0	0	0	0.0%
FOOD SUPPLIES	92,200	0	0	0	0	0	0.0%
UNIFORMS	779	0	0	0	0	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,425	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	2,518	0	0	0	0	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	173,983	0	0	0	0	0	100.0%

PEA

OPERATIVE SALARIES	32,223	32,223	34,831	34,831	35,505	674	1.9%
FOOD SVC WORKER SALARIES	58,793	66,635	72,776	72,776	71,797	(979)	(1.3%)
SUBSTITUTE SALARIES	9,757	1,148	12,757	12,757	12,928	171	1.3%
FICA	7,710	7,111	9,208	9,208	9,198	(10)	(0.1%)
VRS	7,654	8,801	7,600	7,600	7,578	(22)	(0.3%)
HMP	13,992	20,817	22,482	22,482	31,563	9,081	40.4%
GROUP LIFE	172	197	920	920	917	(3)	(0.3%)
OTHER CONTRACTED SVCS	1,330	1,658	2,000	2,000	2,000	0	0.0%
REPAIR & MAINTAIN	2,532	0	3,629	3,629	3,629	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	33	11	80	80	80	0	0.0%
FOOD SUPPLIES	142,000	135,872	158,100	158,100	168,100	10,000	6.3%
UNIFORMS	903	0	1,300	1,300	1,300	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,900	623	2,800	2,800	2,800	0	0.0%
INVENTORY SUPPLIES	10,000	7,085	14,750	14,750	14,750	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%

FY 2014 Cafeteria Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	288,999	282,181	343,233	343,233	362,145	18,912	5.5%
GHS							
OPERATIVE SALARIES	43,975	60,904	86,794	86,794	69,454	(17,340)	(20.0%)
FOOD SVC WORKER SALARIES	103,876	110,485	113,804	113,804	131,104	17,300	15.2%
SUBSTITUTE SALARIES	14,964	18,000	25,499	25,499	22,623	(2,876)	(11.3%)
FICA	12,456	13,420	17,297	17,297	17,074	(223)	(1.3%)
VRS	11,388	13,165	13,054	13,054	10,563	(2,491)	(19.1%)
HMP	22,116	24,951	40,556	40,556	27,846	(12,710)	(31.3%)
GROUP LIFE	256	295	1,579	1,579	1,278	(301)	(19.1%)
OTHER CONTRACTED SVCS	1,425	2,033	4,400	4,400	4,400	0	0.0%
REPAIR & MAINTAIN	1,568	0	4,875	4,875	4,875	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	1,188	31	1,426	1,426	1,426	0	0.0%
FOOD SUPPLIES	295,750	332,017	366,850	366,850	356,850	(10,000)	(2.7%)
UNIFORMS	1,211	0	1,968	1,968	1,968	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,900	442	6,590	6,590	6,590	0	0.0%
INVENTORY SUPPLIES	20,429	19,161	20,688	20,688	20,688	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	532,502	594,903	705,380	705,380	676,739	(28,641)	(4.1%)
Total for Fund	2,239,314	2,121,652	2,324,618	2,324,618	2,392,135	67,517	2.9%

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 2014 Regional Education Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
MPRSE							
INTEREST-BANK DEPOSIT	2,500	1,154	2,500	2,500	1,000	(1,500)	(60.0%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	68,000	59,077	65,000	65,000	65,000	0	0.0%
OTHER INCOME-DESIGNATED	0	0	147,411	147,411	0	(147,411)	(100.0%)
TUITION-GLOUCESTER	410,704	446,092	419,828	419,828	517,362	97,534	23.2%
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	136,901	97,409	46,648	46,648	77,605	30,957	66.4%
TUITION-WEST POINT	91,268	74,297	69,971	69,971	77,605	7,634	10.9%
TUITION-KING WILLIAM	0	0	0	0	0	0	0.0%
Subtotal for Category	709,373	678,029	751,358	751,358	738,572	(12,786)	(1.7%)
MPRSE STATE							
VPSA TECHNOLOGY GRANT	26,000	100	26,000	26,000	26,000	0	0.0%
Subtotal for Category	26,000	100	26,000	26,000	26,000	0	0.0%
Total for Fund	735,373	678,129	777,358	777,358	764,572	(12,786)	(1.6%)

FY 2014 Regional Education Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
MIDDLESEX MPRSE							
INSTRUCTIONAL SALARIES	38,360	39,125	0	0	41,824	41,824	100.0%
TEACHER ASST. SALARIES	31,876	32,270	0	0	19,603	19,603	100.0%
SUBSTITUTE SALARIES	1,650	0	0	0	1,500	1,500	100.0%
FICA	5,499	5,332	0	0	4,814	4,814	100.0%
VRS	8,963	8,458	0	0	7,845	7,845	100.0%
HMP	10,382	9,960	0	0	10,458	10,458	100.0%
GROUP LIFE	197	199	0	0	731	731	100.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	0	0	500	500	100.0%
TRAVEL-MILEAGE	250	0	0	0	250	250	100.0%
TRAINING	250	0	0	0	250	250	100.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	400	30	0	0	2,000	2,000	100.0%
INSTRUCTIONAL SUPPLIES	500	297	0	0	500	500	100.0%
SOFTWARE/ONLINE CONTENT	286	0	0	0	333	333	100.0%
NON-CAPITAL TECH HARDWARE	3,429	0	0	0	4,000	4,000	100.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	0	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	102,542	96,170	0	0	94,608	94,608	100.0%
ADMIN MPRSE							
SUPPLEMENTAL SALARIES	8,250	8,250	8,250	8,250	8,250	0	0.0%
FICA	631	631	631	631	631	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	0	699	1,250	1,250	1,250	0	0.0%
LEGAL SERVICES	10,000	5,675	10,000	10,000	10,000	0	0.0%
PROFESSIONAL SERVICES	58,000	52,869	55,000	55,000	55,000	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
ADVERTISING	500	0	500	500	500	0	0.0%
GENERAL LIABILITY INSUR	400	391	400	400	400	0	0.0%
TRAVEL-MILEAGE	0	0	100	100	100	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	100	0	100	100	100	0	0.0%
MEDICAL SUPPLIES	900	369	800	800	800	0	0.0%
CONTINGENCY	0	0	147,411	147,411	0	(147,411)	(100.0%)
Subtotal for Organization	78,781	68,885	224,442	224,442	77,031	(147,411)	(65.7%)
ABG MPRSE							
INSTRUCTIONAL SALARIES	41,690	39,710	44,958	44,958	39,890	(5,068)	(11.3%)
TEACHER ASST. SALARIES	29,094	28,803	22,273	22,273	23,051	778	3.5%
SUBSTITUTE SALARIES	2,000	6,231	1,500	1,500	1,500	0	0.0%
FICA	5,568	5,669	5,258	5,258	4,930	(328)	(6.2%)

FY 2014 Regional Education Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
VRS	9,033	8,253	8,586	8,586	8,038	(548)	(6.4%)
HMP	4,812	5,277	5,575	5,575	5,796	221	4.0%
GROUP LIFE	199	194	801	801	749	(52)	(6.5%)
DISABILITY INSURANCE	52	43	35	35	35	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	500	500	500	0	0.0%
TRAVEL-MILEAGE	250	0	250	250	250	0	0.0%
TRAINING	250	0	250	250	250	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	250	0	250	250	250	0	0.0%
OTHER OPERATING SUPPLIES	800	36	1,000	1,000	1,000	0	0.0%
INSTRUCTIONAL SUPPLIES	500	299	500	500	500	0	0.0%
SOFTWARE/ONLINE CONTENT	286	0	400	400	333	(67)	(16.8%)
NON-CAPITAL TECH HARDWARE	3,429	0	4,800	4,800	4,000	(800)	(16.7%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	0	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	98,713	95,013	96,936	96,936	91,072	(5,864)	(6.0%)

PET MPSE

INSTRUCTIONAL SALARIES	78,373	78,373	84,517	84,517	86,207	1,690	2.0%
TEACHER ASST. SALARIES	33,878	29,446	57,265	57,265	76,909	19,644	34.3%
SUBSTITUTE SALARIES	4,220	3,280	3,750	3,750	4,500	750	20.0%
FICA	8,910	7,872	11,134	11,134	12,823	1,689	15.2%
VRS	14,324	12,785	18,106	18,106	20,830	2,724	15.0%
HMP	26,184	26,877	36,291	36,291	44,226	7,935	21.9%
GROUP LIFE	315	300	1,688	1,688	1,942	254	15.0%
DISABILITY INSURANCE	69	53	86	86	103	17	19.8%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,000	1,000	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	500	0	500	500	500	0	0.0%
TRAINING	500	0	500	500	500	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	800	2,877	2,000	2,000	2,000	0	0.0%
INSTRUCTIONAL SUPPLIES	1,000	639	1,000	1,000	1,000	0	0.0%
SOFTWARE/ONLINE CONTENT	572	0	800	800	667	(133)	(16.6%)
NON-CAPITAL TECH HARDWARE	6,858	0	9,600	9,600	8,000	(1,600)	(16.7%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	0	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	177,503	163,503	228,237	228,237	261,207	32,970	14.4%

PEA MPSE

FY 2014 Regional Education Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
INSTRUCTIONAL SALARIES	81,618	37,370	0	0	0	0	0.0%
TEACHER ASST. SALARIES	36,822	19,224	0	0	0	0	0.0%
SUBSTITUTE SALARIES	2,560	668	0	0	0	0	0.0%
FICA	9,257	3,863	0	0	0	0	0.0%
VRS	15,113	6,752	0	0	0	0	0.0%
HMP	27,240	15,715	0	0	0	0	0.0%
GROUP LIFE	332	158	0	0	0	0	0.0%
DISABILITY INSURANCE	69	29	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,000	500	0	0	0	0	0.0%
TRAVEL-MILEAGE	500	250	0	0	0	0	0.0%
TRAINING	500	0	0	0	0	0	0.0%
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	1,000	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	800	0	0	0	0	0	0.0%
INSTRUCTIONAL SUPPLIES	1,000	582	0	0	0	0	0.0%
SOFTWARE/ONLINE CONTENT	572	0	0	0	0	0	0.0%
NON-CAPITAL TECH HARDWARE	6,858	0	0	0	0	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%
TECHNOLOGY EQUIPMENT	0	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	185,241	85,111	0	0	0	0	100.0%

GHS MPRSE

INSTRUCTIONAL SALARIES	38,502	82,750	88,017	88,017	89,777	1,760	2.0%
OTHER PROF SALARIES	18,585	18,585	20,042	20,042	25,500	5,458	27.2%
TEACHER ASST. SALARIES	0	17,598	33,978	33,978	37,262	3,284	9.7%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	2,080	2,070	3,750	3,750	3,750	0	0.0%
FICA	4,527	8,198	11,151	11,151	11,957	806	7.2%
VRS	7,285	14,189	18,139	18,139	19,480	1,341	7.4%
HMP	15,804	30,652	35,489	35,489	37,359	1,870	5.3%
GROUP LIFE	160	333	1,691	1,691	1,816	125	7.4%
DISABILITY INSURANCE	35	57	86	86	86	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	1,000	1,000	100.0%
LEASE/RENT OF BUILDINGS	500	1,000	1,000	1,000	500	(500)	(50.0%)
TRAVEL-MILEAGE	250	0	500	500	500	0	0.0%
TRAINING	250	0	500	500	0	(500)	(100.0%)
STAFF DEVELOPMENT	0	0	0	0	0	0	0.0%
TUITION REIMBURSEMENT	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	400	195	2,000	2,000	2,000	0	0.0%
INSTRUCTIONAL SUPPLIES	500	294	1,000	1,000	1,000	0	0.0%
SOFTWARE/ONLINE CONTENT	286	100	800	800	667	(133)	(16.6%)
NON-CAPITAL TECH HARDWARE	3,429	0	9,600	9,600	8,000	(1,600)	(16.7%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%

FY 2014 Regional Education Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
TECHNOLOGY EQUIPMENT	0	0	0	0	0	0	0.0%
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	92,593	176,021	227,743	227,743	240,654	12,911	5.7%
Total for Fund	735,373	684,701	777,358	777,358	764,572	(12,786)	(1.6%)

Social Services Section

Social Services Budget

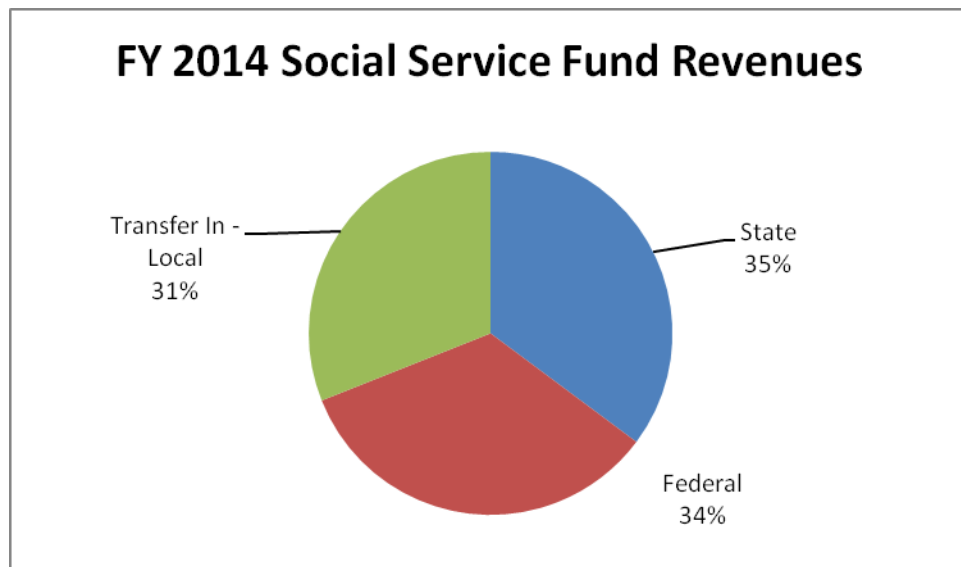
The Gloucester Department of Social Services serves over 11,500 county citizens with the impacts of poverty and other social concerns using multiple financial and social work programs. The appropriations included in the operating budget do not include certain entitlement payments provided by the state and federal governments, which are paid directly to the appropriate recipients. Temporary Assistance to Needy Families (TANF), Energy Assistance, Supplemental Nutritional Assistance Program (SNAP - formerly food stamps), and Medicaid are examples of non-appropriated benefits for which the eligibility is determined by the department; however, the payment/benefits are paid directly by the state to the individuals. For FY 2012 this amount equaled \$36,518,564.

Included in the social work programs are various child welfare and adult service programs. In addition to protective services, one of the most cost effective programs to assist low income elderly and disabled is the in home adult services program, geared to save costly Medicaid dollars by assisting those adults to stay in their home rather than be placed in a nursing home.

The administration of the Gloucester Department of Social Services is supported through a blend of federal, state, and local funds. The majority of general fund appropriations to the Department of Social Services are based on the required match for various federal and state revenues. The requirements for the local funding match range from 0% to 89% depending on the type of revenue.

The budget for the Gloucester Department of Social Services expenditures is \$3,608,835, which is an increase of \$504,191 from last year. The local appropriation for the Social Services budget is \$1,119,252 for next year. This amount is up by \$138,668 over the appropriation for FY 2013.

The projected revenues from the Commonwealth increased by \$283,020, while the projected revenues from the Federal Government increased by \$82,503.



FY 2014 Social Services Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	0	712	0	0	0	0	0.0%
Subtotal for Category	0	712	0	0	0	0	0.0%
STATE							
GENERAL ADMINISTRATION	461,641	397,102	465,923	465,923	455,529	(10,394)	(2.2%)
FOSTER CARE-ADC	346,754	318,874	378,118	378,118	648,774	270,656	71.6%
PREVENTION	22	39	22	22	60	38	172.7%
DAY CARE	64,175	37,967	0	0	0	0	0.0%
RESPIRE CARE	1,000	547	644	644	644	0	0.0%
EMERGENCY ASSISTANCE	245	0	245	245	245	0	0.0%
ADC-MANUAL	245	0	245	245	245	0	0.0%
AGED/DISABLED AUX GRANT	124,000	134,689	130,400	130,400	152,400	22,000	16.9%
INDEPENDENT LIVING	480	381	480	480	1,200	720	150.0%
JOBS/VIEW	11,554	8,913	10,210	10,210	10,210	0	0.0%
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	1,010,116	906,403	986,287	986,287	1,269,307	283,020	28.7%
FEDERAL							
ARRA - FOSTER CARE	0	0	0	0	0	0	0.0%
ARRA - ADOPTION ASSIST	0	0	0	0	0	0	0.0%
ARRA	0	0	0	0	0	0	0.0%
ARRA - SNAP	0	0	0	0	0	0	0.0%
GENERAL ADMINISTRATION	890,372	900,724	895,615	895,615	939,802	44,187	4.9%
FOSTER CARE-ADC	215,246	135,897	202,882	202,882	237,726	34,844	17.2%
PREVENTION	336	6,548	336	336	275	(61)	(18.2%)
DAY CARE	259,725	111,941	0	0	0	0	0.0%
DAY CARE-HEAD START	50,000	8,082	0	0	0	0	0.0%
RESPIRE CARE	0	303	356	356	356	0	0.0%
PURCHASED SERVICES	0	872	0	0	0	0	0.0%
EMERGENCY ASSISTANCE	255	0	255	255	255	0	0.0%
ADC-MANUAL	255	0	255	255	255	0	0.0%
ADULT SERVICES	11,600	8,889	10,080	10,080	9,893	(187)	(1.9%)
INDEPENDENT LIVING	1,920	1,524	1,920	1,920	4,800	2,880	150.0%
ADOPTION INCENTIVE	0	0	0	0	0	0	0.0%
FC RECRUITMENT GRANT	913	212	815	815	815	0	0.0%
VIEW	24,781	12,918	21,899	21,899	21,899	0	0.0%
FC/DC TRANS GRANT	0	120	0	0	0	0	0.0%
PREVENTION/ADULTS	3,360	0	3,360	3,360	4,200	840	25.0%
Subtotal for Category	1,458,763	1,188,029	1,137,773	1,137,773	1,220,276	82,503	7.3%
NON REVENUE							
TRANSFERS IN	782,517	627,597	980,584	980,584	1,119,252	138,668	14.1%
Subtotal for Category	782,517	627,597	980,584	980,584	1,119,252	138,668	14.1%
Total for Fund	3,251,396	2,722,742	3,104,644	3,104,644	3,608,835	504,191	16.2%

FY 2014 Social Services Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
ADMINISTRATION							
SALARIES	1,370,723	1,231,773	1,552,813	1,552,813	1,613,434	60,621	3.9%
SALARIES-OVERTIME	16,000	31,246	16,000	16,000	32,000	16,000	100.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	106,084	91,549	120,014	120,014	125,875	5,861	4.9%
VRS	197,795	173,410	183,273	183,273	189,865	6,592	3.6%
HMP	202,801	154,229	227,040	227,040	258,551	31,511	13.9%
GROUP LIFE	3,838	3,362	20,312	20,312	19,123	(1,189)	(5.9%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	2,000	2,637	2,000	2,000	2,000	0	0.0%
WORKERS COMPENSATION	5,393	5,348	6,580	6,580	6,603	23	0.3%
OTHER CONTRACTED SVCS	53,800	58,453	54,000	54,000	56,050	2,050	3.8%
ADVERTISING	3,200	1,554	3,000	3,000	1,750	(1,250)	(41.7%)
ELECTRICAL SERVICES	15,800	14,911	15,800	15,800	15,800	0	0.0%
POSTAGE	11,000	12,941	11,500	11,500	12,000	500	4.3%
TELEPHONE	18,000	17,797	18,000	18,000	18,000	0	0.0%
FIRE INSURANCE	0	0	0	0	0	0	0.0%
VEHICLE INSURANCE	3,600	3,296	3,400	3,400	3,200	(200)	(5.9%)
SURETY BOND PAYMENTS	100	100	100	100	100	0	0.0%
PUBLIC OFFICIALS LIAB	0	0	0	0	0	0	0.0%
PROPERTY INSURANCE	0	0	0	0	0	0	0.0%
LEASE/RENT OF EQUIPMENT	2,000	2,004	2,000	2,000	2,005	5	0.3%
TRAINING	8,000	7,892	6,500	6,500	6,500	0	0.0%
DUES & MEMBERSHIP	850	590	850	850	850	0	0.0%
OFFICE SUPPLIES	32,500	29,970	33,700	33,700	34,700	1,000	3.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
COST ALLOC-DIRECT BILL	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	2,500	34,373	2,500	2,500	2,500	0	0.0%
Subtotal for Organization	2,055,984	1,877,435	2,279,382	2,279,382	2,400,906	121,524	5.3%
ASSISTANCE PROGRAMS							
AUXILIARY GRANTS	155,000	168,361	163,000	163,000	190,500	27,500	16.9%
AID TO DEPENDENT CHILDREN	500	0	500	500	500	0	0.0%
ADC-FOSTER CARE	235,000	119,339	205,000	205,000	267,000	62,000	30.2%
EMERGENCY ASSISTANCE	500	0	500	500	500	0	0.0%
SUBSIDIZED ADOPTION	148,000	148,029	156,000	156,000	156,000	0	0.0%
STATE/LOCAL ADOPTION	179,000	187,403	220,000	220,000	463,500	243,500	110.7%
HOSPITALIZATION-SLH	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	8,000	1,999	8,000	8,000	8,000	0	0.0%
Subtotal for Organization	726,000	625,130	753,000	753,000	1,086,000	333,000	44.2%
PURCHASE SERVICES							
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
NONVIEW DAY CARE	0	0	0	0	0	0	0.0%

FY 2014 Social Services Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
TRANS DAY CARE	151,000	88,628	0	0	0	0	0.0%
ADULT SERVICES	14,500	12,201	12,600	12,600	57,700	45,100	357.9%
PREVENTIVE SERVICEES	400	131	400	400	367	(33)	(8.3%)
PREVENTION/ADULTS	4,000	7,419	4,000	4,000	5,000	1,000	25.0%
NONVIEW DAY CARE-FEDERAL	188,000	67,627	0	0	0	0	0.0%
OTHER CHARGES	0	0	0	0	0	0	0.0%
DAY CARE-HEAD START	50,000	8,082	0	0	0	0	0.0%
VIEW	43,000	25,836	38,000	38,000	38,000	0	0.0%
MEDS	0	0	0	0	0	0	0.0%
OTHER MISC EXPENSES	8,000	1,975	7,000	7,000	7,000	0	0.0%
Subtotal for Organization	458,900	211,899	62,000	62,000	108,067	46,067	74.3%
GRANTS							
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	0	0	0	0	0	0	0.0%
VRS	0	0	0	0	0	0	0.0%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	0	0	0	0	0	0	0.0%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	0	0	0	0	0	0	0.0%
PIP GRANTS	0	0	0	0	0	0	0.0%
DAY CARE INITIATIVE GRANT	0	0	0	0	0	0	0.0%
RESPIRE CARE PROGRAM	1,000	850	1,000	1,000	1,000	0	0.0%
INDEPENDENT LIVING GRANT	2,400	1,905	2,400	2,400	6,000	3,600	150.0%
ADOPTION INCENTIVE	0	0	0	0	0	0	0.0%
SERVICES COORDINATOR PROG	2,500	917	2,250	2,250	2,250	0	0.0%
Subtotal for Organization	5,900	3,672	5,650	5,650	9,250	3,600	63.7%
SOCIAL SERVICES BOARD							
BOARD MEMBER SALARIES	4,000	4,000	4,000	4,000	4,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	312	305	312	312	312	0	0.0%
TRAVEL-LOCAL MEETINGS	300	300	300	300	300	0	0.0%
Subtotal for Organization	4,612	4,606	4,612	4,612	4,612	0	0.0%
Total for Fund	3,251,396	2,722,742	3,104,644	3,104,644	3,608,835	504,191	16.2%

Comprehensive Services Budget

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

The CSA consolidated local program management by requiring each city and county to establish an executive-level Community Policy and Management Team (CPMT) and one or more staff-level Family Assessment and Planning Teams (FAPT). By design, these teams bring together all parties with a major CSA role including the Community Services Board, Court Services Unit, Social Services Department, public school system, private service providers and parent representatives. Local communities pay a share of program costs under CSA. Gloucester County has a varying match rate of 18% to 52%.

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

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

FY 2014 Comprehensive Services Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,030	42,528	4,030	4,030	4,030	0	0.0%
Subtotal for Category	4,030	42,528	4,030	4,030	4,030	0	0.0%
STATE							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	2,470	2,383	2,470	2,470	2,470	0	0.0%
CSA POOL RECEIPTS	857,000	519,854	831,000	831,000	831,000	0	0.0%
Subtotal for Category	859,470	522,237	833,470	833,470	833,470	0	0.0%
FEDERAL							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	19,500	19,161	19,500	19,500	19,500	0	0.0%
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	19,500	19,161	19,500	19,500	19,500	0	0.0%
NON REVENUE							
TRANSFERS IN	670,000	400,840	646,000	646,000	646,000	0	0.0%
Subtotal for Category	670,000	400,840	646,000	646,000	646,000	0	0.0%
Total for Fund	1,553,000	984,766	1,503,000	1,503,000	1,503,000	0	0.0%

FY 2014 Comprehensive Services Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
GRANTS							
CSA PROGRAM EXPENSES	1,527,000	959,218	1,477,000	1,477,000	1,477,000	0	0.0%
FAMILY PRESERVATION-SUPPO	26,000	25,547	26,000	26,000	26,000	0	0.0%
Subtotal for Organization	1,553,000	984,766	1,503,000	1,503,000	1,503,000	0	0.0%
Total for Fund	1,553,000	984,766	1,503,000	1,503,000	1,503,000	0	0.0%

Capital Fund Section

Capital Projects Budget

The capital projects budget for next year is \$11,299,751.

Gloucester County has been dealing with the realities of economic difficulties since 2008 when one of the first actions taken by the County was to fund and complete only those capital projects where it did not make economic sense to delay to a future year. The situation was further complicated when Page Middle School was destroyed by a tornado on April 16, 2011.

Now, capital projects have been delayed to the point where it does not make economic sense to delay further. The County and School Division have invested large amounts of money in buildings and equipment, and if we continue to fail in the maintenance of our capital stock, our facilities and infrastructure will deteriorate until costly, constant maintenance is required, services are threatened, and community growth stagnates or even declines.

The County Administrator's Capital Improvements Plan Advisory Committee met and was charged with recommending a five-year (FY 2014-2018) plan for consideration by the Board of Supervisors. The CIP Committee attempted to balance the considerable amounts of money required for projects, within the current debt policies of the County, with the needs of competing demands for capital investment.

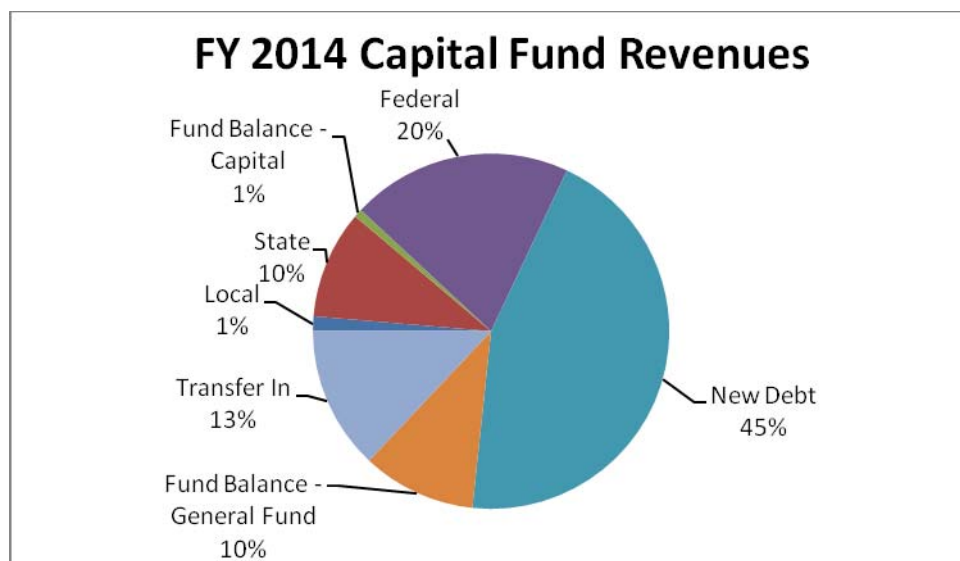
The following recommendations of the Capital Improvements Plan Advisory Committee are included in this budget proposal:

- \$270,000 for voice over Internet protocol (VoIP) to replace the County's phone system. Funding for this project will be provided from operational savings and excess fund balance in the General Fund.
- \$200,000 for the improvement of the Cable Services Program, which is used by both the County and the school division. Funding for this project will be provided by a portion of the Cable TV Franchise Tax as well as Cox Cable capital payments.
- \$77,000 for County HVAC automation system upgrades. Funding for this project will be provided from excess fund balance in the General Fund.
- \$34,398 for site design and engineering for Woodville Park to prepare for installing infrastructure. The funding for this project will be provided from excess fund balance in the General Fund.
- \$600,000 for electrical infrastructure and athletic lights at Woodville Park. Funding for the project will be provided from \$85,000 from the County Administrator's Assigned Fund Balance for Park Projects, \$300,000 from a state grant, and \$215,000 from excess fund balance in the General Fund.
- \$250,000 for new computer aided dispatch software, which will make Gloucester totally interoperable with other radio system partners in the regional communications system. The funding for this project will be provided from excess fund balance in the General Fund.
- \$5.0 million for the School Division's HVAC and roof replacement program. The School Division has identified the most critical need as Petsworth Elementary School with a projected cost of \$3.4 million. Additionally, some urgency exists at Botetourt and Achilles Elementary Schools. The funding for this project will be provided from general obligation debt (\$5.0 million) of the County.
- \$233,820 to refurbish the running track and associated competitive areas at Gloucester High School. The funding for this project will be provided from excess fund balance in the General Fund.
- \$130,000 for voice over Internet protocol (VoIP) to replace various school phone systems. Funding for this project will be provided from operational savings and excess fund balance in the General Fund.

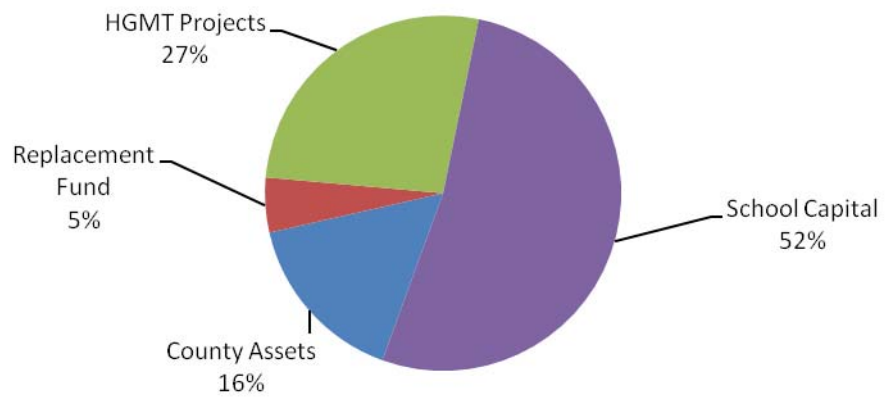
The following items are projects that were begun in prior years:

- \$990,000 for the vehicle/equipment replacement fund, which is funded from \$.30 of the personal property tax rate. These funds will be split 50-50 between the School Division and the County. These funds can be used for replacing school buses, County and School Division vehicles, police cars, and other large equipment needs.
- \$3,000,000 for the Federal Emergency Management Agency Hazard Mitigation Grant Program, which are funds used to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. Since 2005, FEMA has awarded grants totaling \$11,093,615 to Gloucester. The Mitigation Grant Programs seeks to protect and reduce the damages associated with natural disasters by returning acquired properties to green space and raising homes to a desired flood protection elevation. No county match is needed for this grant program.
- \$48,333 for the second of three payments for the Feral Cat Project.
- \$100,000 to continue projects previously committed for County office building repairs and critical office space needs. Projects being considered include replacing the two-story law enforcement addition as the EPDM roof has an expired warranty as well as HVAC improvements in Office Building #2..
- \$61,200 to continue the funding of a County personal computer replacement program.
- \$200,000 to construct athletic fields at Woodville Park, which are funded with state grants.

Finally, due to recent national events, the Gloucester County School Board is requesting that school resource officers be placed at each elementary school. This will involve the hiring of 5 new sheriff deputies and the purchase of 3 new sheriff vehicles. Included in the budget is \$105,000 for 3 vehicles.



FY 2014 Capital Fund Expenditures



FY 2014 Capital Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
LOCAL							
INTEREST-LGIP	0	184	0	0	0	0	0.0%
Subtotal for Category	0	184	0	0	0	0	0.0%
MISCELLANEOUS							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	0	0	0	0	0	0	0.0%
OTHER INCOME	50,000	26,926	50,000	445,465	150,000	(295,465)	(66.3%)
CASH PROFFERS	0	0	0	0	0	0	0.0%
Subtotal for Category	50,000	26,926	50,000	445,465	150,000	(295,465)	(66.3%)
STATE REVENUE							
REGISTRAR	0	0	0	0	0	0	0.0%
STATE GRANT	700,374	281,503	200,000	804,085	1,100,000	295,915	36.8%
Subtotal for Category	700,374	281,503	200,000	804,085	1,100,000	295,915	36.8%
FEDERAL REVENUE							
FEDERAL GRANTS	750,000	337,571	750,000	2,265,319	2,250,000	(15,319)	(0.7%)
MAIN STREET GRANT	470,725	509,561	0	0	0	0	0.0%
HIGHWAY FUNDS	0	0	0	0	0	0	0.0%
Subtotal for Category	1,220,725	847,132	750,000	2,265,319	2,250,000	(15,319)	(0.7%)
NON REVENUE							
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
VPSA BOND PROCEEDS	6,500,000	0	0	0	5,000,000	5,000,000	100.0%
SNAP INTEREST	0	0	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
VRA-WATER SYSTEM	3,500,000	0	0	0	0	0	0.0%
LOAN PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE	0	0	0	0	0	0	0.0%
TRANSFERS IN	4,362,413	3,838,316	1,127,515	1,657,785	2,714,751	1,056,966	63.8%
FUND BALANCE-COMMITTED	2,338,604	0	350,000	863,194	85,000	(778,194)	(90.2%)
Subtotal for Category	16,701,017	3,838,316	1,477,515	2,520,979	7,799,751	5,278,772	209.4%
Total for Fund	18,672,116	4,994,061	2,477,515	6,035,848	11,299,751	5,263,903	87.2%

FY 2014 Capital Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
COUNTY CAPITAL							
SOFTWARE	0	0	0	0	250,000	250,000	100.0%
CAPITAL-GRANT A	375,000	356,478	0	0	0	0	0.0%
COMMUNICATIONS EQUIPMT	0	0	0	0	270,000	270,000	100.0%
GLOU TOWN COMM ROAD REP	45,742	41,561	0	0	0	0	0.0%
WATER SYSTEM PROJECTS	3,500,000	0	0	0	0	0	0.0%
PARK PROJECTS	0	0	0	251,445	834,398	582,953	231.8%
MAIN ST PROJECT	644,186	693,338	0	0	0	0	0.0%
REPAIR BLDGS	519,764	61,312	54,000	54,000	77,000	23,000	42.6%
COMMUNICATIONS	2,338,604	1,767,542	0	571,141	0	(571,141)	(100.0%)
ANIMAL CONTROL	0	0	48,333	48,333	48,333	0	0.0%
BURN BUILDING	200,374	194,920	0	0	0	0	0.0%
COUNTY OFFICE SPACE	0	0	350,000	350,000	100,000	(250,000)	(71.4%)
CABLE SERVICES PROGRAM	138,111	86,399	119,182	119,182	200,000	80,818	67.8%
TOURISM PROJECTS	16,692	7,253	0	0	0	0	0.0%
LAND PURCHASE	0	0	0	201,497	0	(201,497)	(100.0%)
FEMA HGMT GRANTS	1,000,000	158,956	1,000,000	3,020,425	3,000,000	(20,425)	(0.7%)
FUND BALANCE	3,000,000	0	0	0	0	0	0.0%
Subtotal for Organization	11,778,473	3,367,759	1,571,515	4,616,023	4,779,731	163,708	3.5%
REPLACEMENT FUNDS							
COMPUTER SYSTEM	31,815	31,813	61,200	61,200	61,200	0	0.0%
OFFICE EQUIPMENT	5,764	5,764	0	0	0	0	0.0%
SHERIFF VEHICLES	118,931	118,910	0	277,000	105,000	(172,000)	(62.1%)
COUNTY VEHICLES	84,320	84,360	0	145,000	0	(145,000)	(100.0%)
SCHOOL VEHICLES	510,000	0	0	0	0	0	0.0%
REPLACMT FUND BALANCE	152,813	0	422,400	400	495,000	494,600	123650.0%
Subtotal for Organization	903,643	240,847	483,600	483,600	661,200	177,600	36.7%
SCHOOL CAPITAL							
SCHOOL CAPITAL PROJECTS	2,990,000	0	0	513,825	363,820	(150,005)	(29.2%)
REPLACMT FUND BALANCE	0	0	422,400	422,400	495,000	72,600	17.2%
HVAC & ROOF PROJECTS	3,000,000	0	0	0	5,000,000	5,000,000	100.0%
Subtotal for Organization	5,990,000	0	422,400	936,225	5,858,820	4,922,595	525.8%
Total for Fund	18,672,116	3,608,606	2,477,515	6,035,848	11,299,751	5,263,903	87.2%

School Construction Fund

On Saturday, April 16, 2011, Page Middle School was heavily damaged by a tornado. At the November 15, 2011 Board of Supervisors meeting, the Board agreed in principle to borrow \$18,000,000 for the replacement of Page Middle School, which would be in addition to any insurance recoveries.

After various public meetings and public discussions, the School Board decided to demolish the remaining portions of the old Page Middle School and build a new school on property near the corner of T.C. Walker Road and George Washington Memorial Highway. Additionally, the School Board received the support of the Board of Supervisors for an application for an allocation of \$1,041,000 through the Virginia Department of Transportation's Revenue Sharing Program, which would be in addition to any debt proceeds and insurance recoveries.

At June 30, 2013, the fund balance in the School Construction Fund is estimated to be \$9,866,494. This amount includes \$6,500,000 in Qualified School Construction Bonds as well as insurance recoveries.

It is hoped that bid documents will be released in summer 2013. Construction is scheduled to be completed by September 2015.

FY 2014 School Construction Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
LOC							
INTEREST-LGIP	0	0	0	0	9,000	9,000	100.0%
DONATIONS	0	0	0	0	0	0	0.0%
SALE OF EQUIPMENT	0	15,177	0	0	0	0	0.0%
INSURANCE RECOVERY	1,935,000	4,686,955	9,500,000	9,500,000	2,724,934	(6,775,066)	(71.3%)
OTHER INCOME	0	0	0	0	1,000,000	1,000,000	100.0%
Subtotal for Category	1,935,000	4,702,132	9,500,000	9,500,000	3,733,934	(5,766,066)	(60.7%)
SCH CONST							
LOCAL BOND PROCEEDS	0	0	0	0	0	0	0.0%
LITERARY LOAN PROCEEDS	0	0	0	0	0	0	0.0%
VPSA BOND PROCEEDS	0	0	0	0	12,000,000	12,000,000	100.0%
SNAP PROCEEDS	0	500,000	0	0	0	0	0.0%
SNAP INTEREST	0	781	0	0	36,000	36,000	100.0%
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	0	0	0	0	9,866,494	9,866,494	100.0%
Subtotal for Category	0	500,781	0	0	21,902,494	21,902,494	100.0%
Total for Fund	1,935,000	5,202,913	9,500,000	9,500,000	25,636,428	16,136,428	169.9%

FY 2014 School Construction Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
CFS							
CAPITAL OUTLAY REPLACE	0	44,907	0	0	0	0	0.0%
Subtotal for Organization	0	44,907	0	0	0	0	100.0%
PAGE							
PROFESSIONAL SERVICES	0	314,339	0	0	500,000	500,000	100.0%
OTHER CONTRACTED SVCS	0	132,686	0	0	0	0	0.0%
OTHER CHARGES	0	37,462	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	6,308	0	0	0	0	0.0%
INSTRUCTIONAL SUPPLIES	0	73,290	0	0	0	0	0.0%
CAPITAL OUTLAY REPLACE	1,935,000	953,983	9,500,000	9,500,000	15,000,000	5,500,000	57.9%
ALTERATIONS-BLDG/GRDS	0	96,288	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	10,136,428	10,136,428	100.0%
Subtotal for Organization	1,935,000	1,614,356	9,500,000	9,500,000	25,636,428	16,136,428	169.9%
TRANS							
REPAIR & MAINTAIN/AUTO	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	1,535	0	0	0	0	0.0%
CAPITAL OUTLAY REPLACE	0	174,164	0	0	0	0	0.0%
Subtotal for Organization	0	175,699	0	0	0	0	100.0%
GROUND'S SVCS							
OTHER CONTRACTED SVCS	0	2,323	0	0	0	0	0.0%
MAINTENANCE SUPPLIES	0	0	0	0	0	0	0.0%
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	0	6,880	0	0	0	0	0.0%
Subtotal for Organization	0	9,202	0	0	0	0	100.0%
Total for Fund	1,935,000	1,844,165	9,500,000	9,500,000	25,636,428	16,136,428	169.9%

Debt Fund Section

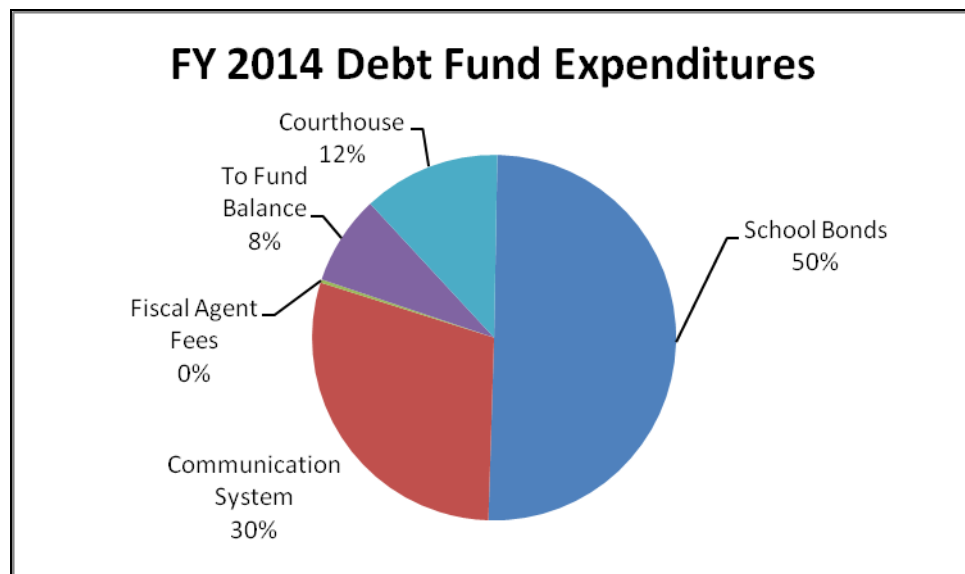
Debt Fund Budget

The budget for debt service expenditures is \$4,941,091, which is an increase of \$95,355 over the prior fiscal year's expected budget. Included in the budget is federal reimbursement of \$251,638 for interest owed on the newly issued \$6,500,000 in school bonds provided through the American Recovery and Reinvestment Act program (QSCB)

One of the recommendations of the County's financial advisors was to level fund the Transfer from the General Fund for the Debt Fund each year. This recommendation was also endorsed by the County Administrator's Capital Improvements Plan Advisory Committee. Any excess that will result from this action can be used for capital needs or accumulated for smoothing future debt payments. This budget proposal level funds the Transfer from the General Fund, which results in an increase in the fund balance of the Debt Fund of \$391,909.

Not included in this budget proposal is a future \$12,000,000 school borrowing for Page Middle School.

Details of the balances due at June 30, 2013, on VPSA, literary loans and general County debt are included in the appendix.



FY 2014 Debt Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	0	0	0	0	0	0	0.0%
OTHER INCOME	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
FEDERAL							
MISCELLANEOUS	9,799	9,799	21,250	156,283	251,638	95,355	61.0%
Subtotal for Category	9,799	9,799	21,250	156,283	251,638	95,355	61.0%
NON REVENUE							
VPSA BOND PROCEEDS	0	0	0	0	0	0	0.0%
CAPITAL LEASE-PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	4,894,375	4,894,374	4,689,453	4,689,453	4,689,453	0	0.0%
Subtotal for Category	4,894,375	4,894,374	4,689,453	4,689,453	4,689,453	0	0.0%
Total for Fund	4,904,174	4,904,173	4,710,703	4,845,736	4,941,091	95,355	2.0%

FY 2014 Debt Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
DEBT PAYMENTS							
REDEMPTION PSA BONDS	1,328,609	1,328,609	1,237,168	1,237,168	1,185,909	(51,259)	(4.1%)
REDEMPTION LITERARY LOANS	540,000	540,000	513,196	513,196	250,000	(263,196)	(51.3%)
INTEREST PSA LOANS	887,837	887,836	830,861	965,894	1,001,535	35,641	3.7%
INTEREST LITERARY LOANS	78,100	78,100	60,650	60,650	44,110	(16,540)	(27.3%)
FISCAL AGENT FEES	14,500	14,500	14,500	14,500	14,500	0	0.0%
COURTHOUSE	603,070	603,070	602,270	602,270	601,070	(1,200)	(0.2%)
COMMUNICATIONS SYSTEM	1,452,058	1,452,058	1,452,058	1,452,058	1,452,058	0	0.0%
HRSD INT PARTICIPATION	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	391,909	391,909	100.0%
Subtotal for Organization	4,904,174	4,904,173	4,710,703	4,845,736	4,941,091	95,355	2.0%
Total for Fund	4,904,174	4,904,173	4,710,703	4,845,736	4,941,091	95,355	2.0%

Sanitary Districts Section

Sanitary Districts

The two sanitary districts, Gloucester Sanitary District #1 and the Gloucester Point Sanitary District, exist now to provide street light service and miscellaneous utility needs.

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

FY 2014 Gloucester Sanitary #1 Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	15,250	17,482	17,500	17,500	17,500	0	0.0%
DELINQUENT REAL ESTATE	240	335	240	240	240	0	0.0%
PUBLIC SERVICE CORP	950	1,095	1,000	1,000	1,000	0	0.0%
PENALTIES	60	77	60	60	60	0	0.0%
INTEREST	20	30	20	20	20	0	0.0%
Subtotal for Category	16,520	19,019	18,820	18,820	18,820	0	0.0%
USE							
INTEREST-BANK DEPOSIT	0	62	10	10	10	0	0.0%
INTEREST-LGIP	300	6	0	0	0	0	0.0%
RENTAL INCOME	0	0	0	0	0	0	0.0%
Subtotal for Category	300	68	10	10	10	0	0.0%
LOC REV							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
NON REVENUE							
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	2,280	0	4,120	19,120	5,120	(14,000)	(73.2%)
Subtotal for Category	2,280	0	4,120	19,120	5,120	(14,000)	(73.2%)
Total for Fund	19,100	19,087	22,950	37,950	23,950	(14,000)	(36.9%)

FY 2014 Gloucester Sanitary #1 Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
GSD #1							
SALARIES-OTHER	150	0	150	150	150	0	0.0%
ELECTRICAL SERVICES	17,150	17,735	21,000	21,000	22,000	1,000	4.8%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,800	1,319	1,800	1,800	1,800	0	0.0%
REDEMPTION OF PRINCIPAL	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	15,000	0	(15,000)	(100.0%)
Subtotal for Organization	19,100	19,054	22,950	37,950	23,950	(14,000)	(36.9%)
Total for Fund	19,100	19,054	22,950	37,950	23,950	(14,000)	(36.9%)

FY 2014 Gloucester Point Sanitary District Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	19,100	19,070	19,200	19,200	19,200	0	0.0%
DELINQUENT REAL ESTATE	250	336	250	250	250	0	0.0%
PUBLIC SERVICE CORP	125	168	150	150	150	0	0.0%
PENALTIES	100	73	100	100	100	0	0.0%
INTEREST	20	39	20	20	20	0	0.0%
Subtotal for Category	19,595	19,686	19,720	19,720	19,720	0	0.0%
USE							
INTEREST-BANK DEPOSIT	10	295	200	200	200	0	0.0%
INTEREST-LGIP	600	6	0	0	0	0	0.0%
Subtotal for Category	610	300	200	200	200	0	0.0%
NON REVENUE							
FUND BALANCE TRANSFER	0	0	230	40,230	230	(40,000)	(99.4%)
Subtotal for Category	0	0	230	40,230	230	(40,000)	(99.4%)
Total for Fund	20,205	19,986	20,150	60,150	20,150	(40,000)	(66.5%)

FY 2014 Gloucester Point Sanitary District Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
GLOU POINT SAN DIST							
SALARIES-OTHER	50	0	150	150	150	0	0.0%
ELECTRICAL SERVICES	17,155	17,789	18,500	18,500	18,500	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,000	0	1,500	1,500	1,500	0	0.0%
TRANSFERS OUT	0	0	0	40,000	0	(40,000)	(100.0%)
FUND BALANCE	2,000	0	0	0	0	0	0.0%
Subtotal for Organization	20,205	17,789	20,150	60,150	20,150	(40,000)	(66.5%)
Total for Fund	20,205	17,789	20,150	60,150	20,150	(40,000)	(66.5%)

Utility Fund Section

Utilities Budget

The Department of Public Utilities is committed to meeting the present and future water needs of Gloucester County by providing quality public utility service at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. The department operates a water treatment plant, 17 sewer pump stations, and a maintenance yard to provide potable water and sewer service. The water treatment plant handles about 1.3 million gallons of water daily, drawing from both the Beaverdam reservoir and deep wells. The department provides a public health function in that the collection and off-site treatment of sewage reduces the nitrogen entering the waters of the Chesapeake Bay and reduces the exposure to potentially hazardous conditions posed by failing septic fields.

The County's investment in the raw water supply has been an impetus for economic development over the past two decades, and has had an ancillary benefit of community recreation. At the end of June 30, 2012, the department provided water service to approximately 4,565 accounts and sewer service to approximately 1,285 accounts.

The budget for the Utility Fund is \$7,431,358, which represents an increase of 11.4% or \$761,680 over the current adopted budget. A large driver in this increase is the presentation of \$1,990,000 in bond proceeds, which will be explained in greater detail below.

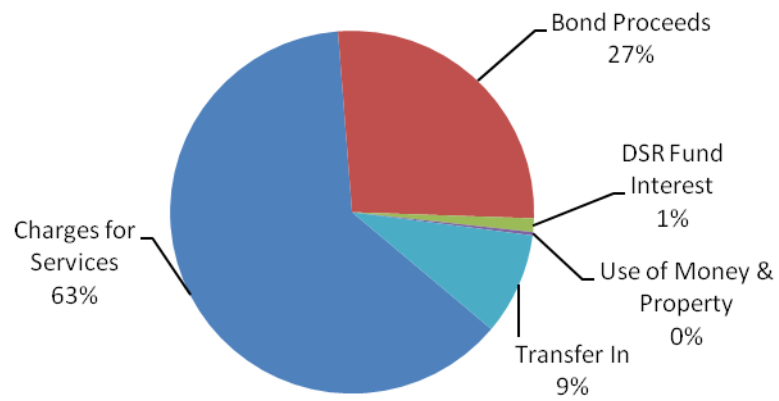
Several decisions made in FY 2012 have impacted this budget recommendation. The Board of Supervisors commissioned a study to assure that the public utility organization is governed, managed, and operated with maximum efficiency. Raftelis Financial Consultants was selected to do this work, and they made their report to the Board of Supervisors at the November 1, 2011 meeting. Even with annual subsidies of Transfers from the General Fund, the financial stability of the Utility Fund has become somewhat tenuous. In order for the County to put the Utility Fund on a path of self-sufficiency, Raftelis recommended a combination of rate increases and continued Transfers from the General Fund in order to meet daily operational needs. To address long-term sustainability for the system, Raftelis also included recommendations for building various reserve funds, such as an operating reserve, a capital repair and maintenance reserve, a rate stabilization reserve, and a capital improvement reserve.

Operationally, this proposed budget continues the Department's ongoing activities to improve the efficiency of the public utility systems while attempting to rehabilitate both the water treatment plant and the distribution/collections systems with limited funding. This proposed budget includes reductions in a number of line items; including Consent Order, electrical costs, chemical costs, and vehicles costs. These line items reductions are offset; however, by Capital outlays (to be funded with Series 2011 Bond proceeds) and a planned transfer of \$122,000 to the Development Fund. The modifications to the Special Order by Consent has allowed for the temporary reduction in expenditures for related items. These include a reduced expenditure for Consulting Services and postponed expenditures for portions of the rehabilitation to the sewer collection systems.

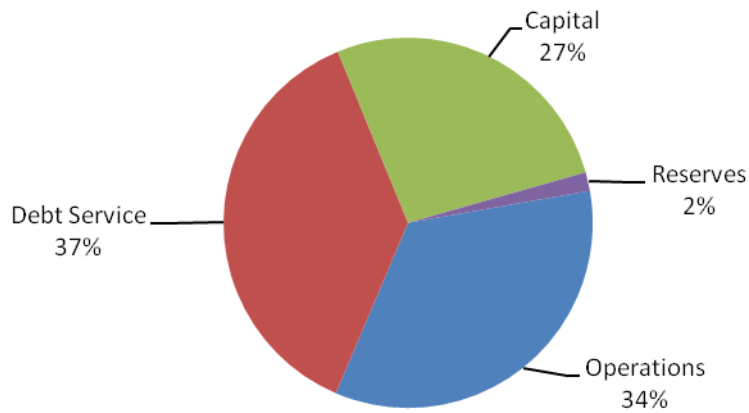
This proposed budget anticipates addressing several capital needs, which include the purchase of property and construction of a new utility yard, upgrading of the electrical motor control center at the water treatment plant, installation of dust and chemical collection systems at the water treatment plant, realignment and rehabilitation of the raw water pipe at the water treatment plant, and the purchase of an excavator for distribution operations.

Based on the Raftelis report, as well as endorsements from the Public Utilities Advisory Committee, this budget includes an average water and sewer service rate increase of 5%. The General Fund will continue to provide a subsidy, which will be \$673,758 in FY 2014. This amount includes \$296,500 for the annual debt service on the Series 2011 \$3,758,000 revenue bond.

FY 2014 Utility Fund Revenues



FY 2014 Utility Fund Expenditures



FY 2014 Utility Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
USE							
INTEREST-BANK DEPOSIT	2,000	3,270	2,000	2,000	2,000	0	0.0%
INTEREST-LGIP	55,000	275	5,000	5,000	500	(4,500)	(90.0%)
INTEREST-LGIP (SEWER)	15,000	69	8,500	8,500	8,500	0	0.0%
Subtotal for Category	72,000	3,614	15,500	15,500	11,000	(4,500)	(29.0%)
CHARGES							
WATER SERVICE	3,643,000	3,049,320	3,786,900	3,786,900	3,300,000	(486,900)	(12.9%)
SEWER SERVICE	695,000	572,026	730,000	730,000	625,000	(105,000)	(14.4%)
MISC WATER	20,000	19,159	20,000	20,000	25,000	5,000	25.0%
MISC SEWER	1,000	1,318	250	250	500	250	100.0%
RENEWAL-WATER	15,000	15,180	15,000	15,000	20,000	5,000	33.3%
RENEWAL-SEWER	0	0	0	0	0	0	0.0%
CONNECT-WATER	225,000	162,000	165,000	165,000	260,000	95,000	57.6%
CONNECT-SEWER	200,000	160,890	132,000	132,000	200,000	68,000	51.5%
DEVELOPMENT-WATER	37,500	25,000	17,500	17,500	37,000	19,500	111.4%
DEVELOPMENT-SEWER	72,000	61,600	48,000	48,000	85,000	37,000	77.1%
COLLECTION-WATER	500	1,800	900	900	2,000	1,100	122.2%
COLLECTION-SEWER	0	0	0	0	0	0	0.0%
AFTER HOURS WORK	250	50	170	170	200	30	17.6%
CONVERSION BALANCES	0	(950)	0	0	0	0	0.0%
INSPECTION FEES	4,000	0	1,500	1,500	0	(1,500)	(100.0%)
F O G PROGRAM	0	840	4,000	4,000	700	(3,300)	(82.5%)
LATE FEES	55,000	137,780	100,000	100,000	100,000	0	0.0%
Subtotal for Category	4,968,250	4,206,014	5,021,220	5,021,220	4,655,400	(365,820)	(7.3%)
MISC							
OTHER INCOME	0	943	0	0	0	0	0.0%
TRANSFER-WATER	6,000	6,047	6,000	6,000	8,000	2,000	33.3%
TRANSFER-SEWER	1,200	1,178	1,200	1,200	1,200	0	0.0%
RETURNED CHECK FEES	2,000	2,360	2,000	2,000	2,000	0	0.0%
Subtotal for Category	9,200	10,529	9,200	9,200	11,200	2,000	21.7%
FEDERAL							
FEDERAL GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
NON REVENUE							
DSR FUND INTEREST	115,000	88,599	100,000	100,000	90,000	(10,000)	(10.0%)
SNAP INTEREST	0	5,815	0	0	0	0	0.0%
LOAN PROCEEDS	0	0	850,000	850,000	1,990,000	1,140,000	134.1%
TRANSFERS IN	480,000	480,000	673,758	673,758	673,758	0	0.0%
FUND BALANCE TRANSFER	0	0	0	0	0	0	0.0%
Subtotal for Category	595,000	574,413	1,623,758	1,623,758	2,753,758	1,130,000	69.6%
Total for Fund	5,644,450	4,794,569	6,669,678	6,669,678	7,431,358	761,680	11.4%

FY 2014 Utility Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
OPERATING							
SALARIES	864,170	820,693	949,627	949,627	964,717	15,090	1.6%
PART TIME WAGES	82,803	65,823	52,217	52,217	51,376	(841)	(1.6%)
SALARIES-OVERTIME	50,000	48,932	25,000	25,000	25,000	0	0.0%
ONCALL	6,000	6,525	6,000	6,000	6,000	0	0.0%
FICA	76,727	66,874	79,013	79,013	80,103	1,090	1.4%
VRS	124,613	118,749	113,101	113,101	114,898	1,797	1.6%
HMP	131,449	134,350	153,270	153,270	196,220	42,950	28.0%
GROUP LIFE	2,420	2,302	12,535	12,535	11,480	(1,055)	(8.4%)
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	21,605	19,774	23,616	23,616	24,117	501	2.1%
COMPENSATED ABSENCE EXP	0	8,068	0	0	0	0	0.0%
OPEB EXPENSE	0	15,236	0	0	0	0	0.0%
TRUSTEE FEES	10,000	4,300	10,000	10,000	10,000	0	0.0%
VRA FEE	17,227	15,694	17,227	17,227	14,800	(2,427)	(14.1%)
PROFESSIONAL SERVICES	300,000	56,294	45,000	45,000	30,000	(15,000)	(33.3%)
CONSENT ORDER	0	513,911	350,000	350,000	150,000	(200,000)	(57.1%)
LAB SERVICES	17,000	11,619	17,000	17,000	23,000	6,000	35.3%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	9,000	19,706	14,000	14,000	15,000	1,000	7.1%
MAINT SVC CONTRACT	107,000	106,711	67,000	67,000	70,000	3,000	4.5%
ADVERTISING	500	913	500	500	500	0	0.0%
ELECTRICAL SERVICES	162,000	108,358	165,000	165,000	145,000	(20,000)	(12.1%)
POSTAGE	29,700	27,249	32,000	32,000	32,000	0	0.0%
TELEPHONE	14,150	10,679	13,500	13,500	12,000	(1,500)	(11.1%)
PROPERTY INSURANCE	28,000	19,921	28,000	28,000	22,000	(6,000)	(21.4%)
TRAINING	7,000	9,834	7,200	7,200	9,000	1,800	25.0%
DUES & MEMBERSHIP	7,500	2,122	7,500	7,500	4,000	(3,500)	(46.7%)
DEPRECIATION EXPENSE	0	917,645	0	0	0	0	0.0%
DEPRECIATION EXP-GRANT	0	0	0	0	0	0	0.0%
AMORTIZATION	0	39,606	0	0	0	0	0.0%
AMORT-MUNICIPAL	0	0	0	0	0	0	0.0%
AMORT-INDIVIDUAL	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	13,000	12,685	14,000	14,000	12,000	(2,000)	(14.3%)
CHEMICAL SUPPLIES	280,000	181,583	294,000	294,000	225,000	(69,000)	(23.5%)
WATER SUPPLIES	119,331	(9,036)	155,000	155,000	160,000	5,000	3.2%
PLANT SUPPLIES	0	104,012	0	0	0	0	0.0%
DISTRIBUTION SUPPLIES	0	39,192	0	0	0	0	0.0%
WASTEWATER SUPPLIES	40,000	0	55,000	55,000	45,000	(10,000)	(18.2%)
SEWER REPAIR SUPPLIES	0	19,303	0	0	0	0	0.0%
SEWER PREV MAIN SUPPLIES	0	16,556	0	0	0	0	0.0%
TOOLS	9,000	10,538	10,000	10,000	10,000	0	0.0%
AUTOMOTIVE SUPPLIES	96,000	84,961	115,000	115,000	75,000	(40,000)	(34.8%)
UNIFORMS	9,000	8,255	9,000	9,000	9,000	0	0.0%
INVENTORY SUPPLIES	24,500	24,315	27,800	27,800	28,000	200	0.7%

FY 2014 Utility Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
OTHER MISC EXPENSES	15,000	14,148	15,000	15,000	15,595	595	4.0%
PMTS TO GSD#1	0	0	0	0	0	0	0.0%
PMTS TO VDH	11,890	8,430	11,890	11,890	20,000	8,110	68.2%
CAPITAL OUTLAY NEW	0	(51,668)	500,000	500,000	0	(500,000)	(100.0%)
CAPITAL OUTLAY-LOAN	0	0	0	0	1,840,000	1,840,000	100.0%
CAPITAL OUTLAY-DEV FUND	0	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	4,000	648	4,000	4,000	4,000	0	0.0%
OTH EQUIPMENT	20,000	20,213	32,545	32,545	4,000	(28,545)	(87.7%)
FUND BALANCE	322,000	0	332,750	332,750	122,000	(210,750)	(63.3%)
COMP STUDY IMPLEMENTATION	0	0	0	0	69,793	69,793	100.0%
Subtotal for Organization	3,032,585	3,656,024	3,764,291	3,764,291	4,650,599	886,308	23.5%
DEBT SERVICE							
REDEMPTION OF PRINCIPAL	2,611,865	1,027,580	2,905,387	2,905,387	2,780,759	(124,628)	(4.3%)
AMORT BOND ISSUE COSTS	0	0	0	0	0	0	0.0%
Subtotal for Organization	2,611,865	1,027,580	2,905,387	2,905,387	2,780,759	(124,628)	(4.3%)
Total for Fund	5,644,450	4,683,603	6,669,678	6,669,678	7,431,358	761,680	11.4%

Mosquito Control Fund Section

Mosquito Control Budget

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

The total expenditures for this budget will be \$98,890. Part-time staff will work from March 1 until the end of October.

FY 2014 Mosquito Control Fund Revenue Budget

Account Title	FY 12 Final Budget	FY 12 Actual Revenues	FY 13 Original Budget	FY 13 Expected Budget	FY 14 Proposed Budget	Dollar Change	% Change
PROPERTY TAX							
CURRENT REAL ESTATE	89,918	88,974	89,918	89,918	89,918	0	0.0%
DELINQUENT REAL ESTATE	2,411	2,952	2,411	2,411	2,411	0	0.0%
PUBLIC SERVICE CORP	114	151	86	86	86	0	0.0%
PENALTIES	520	516	346	346	346	0	0.0%
INTEREST	382	389	251	251	251	0	0.0%
EXPENDITURE REFUNDS	2	0	2	2	0	(2)	(100.0%)
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	28,000	0	2,588	2,588	5,878	3,290	127.1%
Subtotal for Category	121,347	92,982	95,602	95,602	98,890	3,288	3.4%
Total for Fund	121,347	92,982	95,602	95,602	98,890	3,288	3.4%

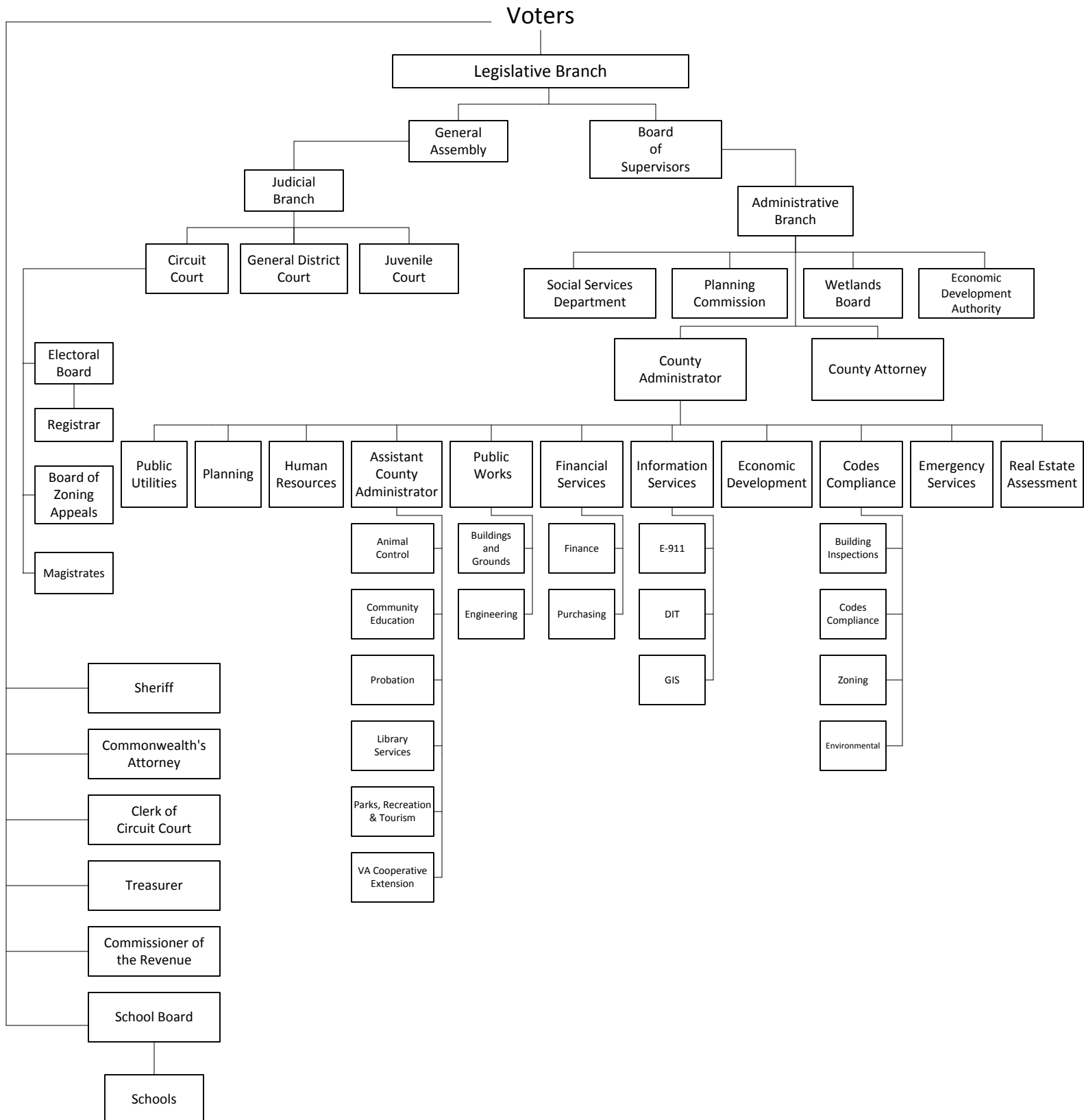
FY 2014 Mosquito Control Fund Expenditure Budget

Account Title	FY 12 Final Budget	FY 12 Actual Expenditures	FY 13 Original Budget	FY 13 Expected Appropriations	FY 14 Proposed Budget	Dollar Change	% Change
MOSQUITO CONTROL							
PART TIME WAGES	17,420	16,077	15,000	15,000	16,500	1,500	10.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
ONCALL	650	451	600	600	500	(100)	(16.7%)
FICA	1,197	1,260	1,100	1,100	1,000	(100)	(9.1%)
WORKERS COMPENSATION	783	717	750	750	750	0	0.0%
SUPPORT LABOR	0	0	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	500	293	350	350	250	(100)	(28.6%)
REPAIR & MAINTAIN	300	22	100	100	100	0	0.0%
TRAINING	400	959	600	600	900	300	50.0%
CHEMICAL SUPPLIES	100,082	99,536	74,552	74,552	76,000	1,448	1.9%
VEHICLE FUELS	2,155	1,875	1,500	1,500	1,850	350	23.3%
OTHER OPERATING SUPPLIES	50	26	50	50	40	(10)	(20.0%)
MOTOR VEHICLES NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,100	985	1,000	1,000	1,000	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	124,637	122,200	95,602	95,602	98,890	3,288	3.4%
Total for Fund	124,637	122,200	95,602	95,602	98,890	3,288	3.4%

Appendix



Gloucester County Organizational Chart



POSITION ALLOCATION LIST

(Does not include positions designated as work as required)

PROPOSED FISCAL YEAR 2014						
DEPARTMENT	COUNTY		STATE		GRANT	
	F/T	P/T	F/T	P/T	F/T	P/T
Administration	6					
County Attorney	3					
Human Resources	4	1				
Commissioner of Revenue	2		6			
RE Assessment	6	1				
Treasurer	3		7			
Finance	5					
Information Technology	9					
GIS	3	1				
Central Purchasing	3					
Registrar	1	1	1			
Circuit Court Judge	1					
Clerk of Circuit Court	1		6			
Victim/Witness					1	1
Commonwealth Attorney	0.5		6.5			1
Sheriff	33	2	32	2		
Jail	2	1	35			
Probation					7	
Building Inspections	6					
Environmental Programs	4					
Animal Control	5					
Emergency Management	2	1				
Public Works	4					
Buildings & Grounds	27	5				
Community Education	7	2				
Parks & Recreation	8	1				
Beaverdam Park	3					
History Museum		1				
Library	8	8				
Planning & Zoning	8					
Economic Development	2					
Clean Community		1				
Tourism	1					
Extension Service	1					
SUBTOTALS	168.5	26	93.5	2	8	2
Social Services	38					
Utilities	26	2				
GRAND TOTALS	232.5	28	93.5	2	8	2
.5 in the FT column indicates a fulltime position partially funded with State part-time dollars.						

COUNTY OF GLOUCESTER, VIRGINIA

Balance Sheet
Governmental Funds
June 30, 2012

	General	Debt Service	Capital Projects	School Construction	Other Governmental Funds	Total	Component Unit School Board	Total Reporting Entity
ASSETS								
Cash and cash equivalents	\$ 21,850,239	\$ -	\$ 121,284	\$ 79,008	\$ -	\$ 22,050,531	787,872	22,838,403
Cash in custody of others	-	-	-	388,516	-	388,516	-	388,516
Investments	-	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles):								
Taxes receivable	26,239,941	-	-	-	-	26,239,941	-	26,239,941
Accounts receivable	372,891	-	-	-	4,726	377,617	116,041	493,658
Notes receivable	-	-	-	-	-	-	-	-
Due from other funds	1,695,950	-	3,218,010	6,019,964	-	10,933,924	-	10,933,924
Due from primary government	-	-	-	-	-	-	-	-
Due from component unit	-	-	-	-	-	-	-	-
Due from other governmental units	1,452,521	-	1,088,860	-	299,990	2,841,371	5,279,958	8,121,329
Inventories	-	-	-	-	-	-	22,821	22,821
Advances to other funds	-	-	-	-	-	-	-	-
Prepaid items	52,204	1,452,058	-	-	-	1,504,262	4,466	1,508,728
Deferred charges	-	-	-	-	-	-	-	-
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-	-	-	-
Permanently restricted:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Total assets	\$ 51,663,746	\$ 1,452,058	\$ 4,428,154	\$ 6,487,488	\$ 304,716	\$ 64,336,162	6,211,158	70,547,320
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 433,863	\$ -	\$ 419,009	\$ 319,146	\$ 60,824	\$ 1,232,842	635,400	1,868,242
Accrued liabilities	809,357	-	-	-	-	809,357	4,961,869	5,771,226
Contracts payable	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Accrued interest payable	-	-	-	-	-	-	-	-
Due to other governmental units	3,548,860	-	-	79,008	-	3,627,868	150,000	3,777,868
Due to other funds	9,237,974	1,452,058	-	-	243,892	10,933,924	-	10,933,924
Due to primary government	-	-	-	-	-	-	-	-
Due to component unit	-	-	-	-	-	-	-	-
Deferred revenue	21,209,291	-	-	-	-	21,209,291	-	21,209,291
Deposits held in escrow	-	-	-	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-
Total liabilities	\$ 35,239,345	\$ 1,452,058	\$ 419,009	\$ 398,154	\$ 304,716	\$ 37,813,282	5,747,269	43,560,551
Fund balances:								
Nonspendable	\$ 52,204	\$ -	\$ -	\$ -	\$ -	\$ 52,204	27,287	79,491
Construction	-	-	-	-	-	-	-	-
Restricted	128,885	-	19,000	-	-	147,885	-	147,885
Committed	921,746	-	3,750,848	6,089,334	-	10,761,928	-	10,761,928
Assigned	-	-	239,297	-	-	239,297	-	239,297
Debt service	-	-	-	-	-	-	-	-
Perpetual care	-	-	-	-	-	-	-	-
Unreserved, reported in:								
Unassigned	15,321,566	-	-	-	-	15,321,566	(4,466)	15,317,100
Special revenue funds	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-
Permanent fund	-	-	-	-	-	-	-	-
Unrestricted (deficit)	-	-	-	-	-	-	441,068	441,068
Total fund balances	\$ 16,424,401	\$ -	\$ 4,009,145	\$ 6,089,334	\$ -	\$ 26,522,880	463,889	26,986,769
Total liabilities and fund balances	\$ 51,663,746	\$ 1,452,058	\$ 4,428,154	\$ 6,487,488	\$ 304,716	\$ 64,336,162	6,211,158	70,547,320

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

COUNTY OF GLOUCESTER, VIRGINIA

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	
General Fund					
Reserved	\$ -	\$ -	\$ 149,442	\$ 238,285	\$
Unreserved	-	-	14,334,402	12,622,904	
Nonspendable	52,204	50,598	-	-	
Restricted	128,885	132,450	-	-	
Committed	921,746	799,389	-	-	
Unassigned	15,321,565	14,967,748	-	-	
Total General Fund	<u>\$ 16,424,400</u>	<u>\$ 15,950,185</u>	<u>\$ 14,483,844</u>	<u>\$ 12,861,189</u>	\$
All Other Governmental Funds					
Reserved	\$ -	\$ -	\$ 19,000	\$ 19,000	\$
Unreserved, reported in:					
Special revenue funds	-	-	-	-	
Debt service funds	-	-	-	808	
Capital projects funds	-	-	2,810,371	3,678,708	
Restricted	19,000	19,000	-	-	
Committed	9,840,182	5,225,558	-	-	
Assigned	239,297	-	-	-	
Total all other governmental funds	<u>\$ 10,098,479</u>	<u>\$ 5,244,558</u>	<u>\$ 2,829,371</u>	<u>\$ 3,698,516</u>	\$

Note: The County implemented GASB Statement 54, the new standard for fund balance reporting, in FY11. Restatement of prior year balance is not feasible. Therefore, ten years of fund balance information in accordance with GASB 54 is not available, but will be accumulated over time.

2008	2007	2006	2005	2004	2003
495,576 \$	500,502 \$	556,862 \$	398,179 \$	510,268 \$	731,387
13,140,232	12,994,355	15,953,192	15,503,657	17,620,647	11,933,486
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<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> \$	<u>12,664,873</u>
2,389,898 \$	6,150,997 \$	- \$	- \$	- \$	-
-	-	63,974	63,974	169,644	127,218
649	801	75,116	24,165	488	280
5,466,719	6,585,325	3,847,743	4,032,730	8,167,302	2,445,595
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<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> \$	<u>2,573,093</u>

COUNTY OF GLOUCESTER, VIRGINIA

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

	2012	2011	2010
REVENUES			
General property taxes	\$ 34,600,348	\$ 32,277,667	\$ 31,916,749
Other local taxes	8,512,987	8,188,114	9,727,703
Permits, privilege fees, and regulatory licenses	318,074	262,490	285,060
Fines and forfeitures	114,403	87,571	120,804
Revenue from the use of money and property	154,387	159,151	203,980
Charges for services	666,983	716,673	816,885
Miscellaneous	672,476	516,200	477,007
Recovered costs	312,995	306,934	360,700
Intergovernmental revenues:			
Commonwealth	10,422,899	10,517,539	9,033,241
Federal	2,242,337	2,041,209	2,638,453
Total revenues	<u>\$ 58,017,889</u>	<u>\$ 55,073,548</u>	<u>\$ 55,580,582</u>
EXPENDITURES			
Current:			
General government administration	\$ 4,580,732	\$ 4,391,984	\$ 4,796,836
Judicial administration	1,644,976	1,511,513	1,473,565
Public safety	10,548,498	10,237,522	10,430,536
Public works	2,021,420	1,879,012	1,866,165
Health and welfare	4,424,273	4,487,974	4,482,064
Education	20,419,880	20,969,964	20,323,168
Parks, recreation, and cultural	1,959,087	1,834,819	1,857,339
Community development	746,246	731,327	728,581
Nondepartmental	325,145	263,170	272,035
Capital projects	5,540,772	2,925,484	2,698,567
Debt service:			
Principal retirement	3,201,337	3,394,093	3,385,644
Interest and other fiscal charges	1,702,835	1,858,998	2,012,572
Principal retirement-School leases	263,189	-	-
Interest and other fiscal charges-School	18,318	-	-
Total expenditures	<u>\$ 57,396,708</u>	<u>\$ 54,485,860</u>	<u>\$ 54,327,072</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 621,181</u>	<u>\$ 587,688</u>	<u>\$ 1,253,510</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 10,042,633	\$ 6,671,343	\$ 6,578,300
Transfers out	(10,522,633)	(7,171,343)	(7,078,300)
Proceeds from general obligation bonds	500,000	-	-
Proceeds from bond issuance premium	-	-	-
Proceeds of capital leases	-	-	-
Insurance recovery	4,686,955	3,793,840	-
Advance refunding of bonds	-	-	-
Refunding of capital lease	-	-	-
Total other financing sources (uses)	<u>\$ 4,706,955</u>	<u>\$ 3,293,840</u>	<u>\$ (500,000)</u>
Net change in fund balances	\$ 5,328,136	\$ 3,881,528	\$ 753,510
Fund balances - beginning	21,194,743	17,313,215	16,559,705
Fund balances - ending	<u>\$ 26,522,879</u>	<u>\$ 21,194,743</u>	<u>\$ 17,313,215</u>
Debt Service as a percentage of noncapital expenditures	<u>9.53%</u>	<u>9.84%</u>	<u>10.26%</u>

N/A - This information was unavailable.

2009	2008	2007	2006	2005	2004	2003
32,090,454 \$	29,677,158 \$	27,371,520 \$	26,432,859 \$	25,361,237 \$	24,578,024 \$	23,089,347
9,868,013	10,637,789	10,356,066	10,234,426	10,150,629	9,429,641	8,190,587
421,907	505,444	561,291	442,365	358,550	325,348	367,752
94,148	111,970	90,068	99,699	124,446	94,788	69,936
273,362	909,595	1,296,199	645,911	418,748	206,686	280,952
978,630	1,044,733	998,385	1,003,058	1,025,539	961,182	1,007,586
543,271	583,074	719,956	853,784	213,490	1,375,249	3,539,593
413,418	300,414	242,889	224,721	187,266	235,694	327,999
9,927,995	9,467,389	8,822,084	8,287,161	7,513,836	7,561,900	7,137,791
2,940,280	3,091,324	2,678,290	2,743,385	2,368,128	2,895,075	2,026,477
57,551,478 \$	56,328,890 \$	53,136,748 \$	50,967,369 \$	47,721,869 \$	47,663,587 \$	46,038,020
4,766,294 \$	4,744,278 \$	4,292,566 \$	4,114,209 \$	3,716,011 \$	3,252,076 \$	3,264,643
1,619,429	1,616,046	1,311,561	1,256,090	1,188,720	1,134,736	1,072,443
10,622,469	10,657,869	10,124,699	8,832,107	8,495,083	8,652,538	7,017,379
1,873,556	1,820,371	1,717,936	1,606,088	1,485,546	1,453,195	1,349,677
4,348,208	4,001,667	3,920,276	3,685,808	3,744,821	3,386,685	3,296,833
21,703,289	21,561,837	20,123,728	18,415,298	17,195,819	16,080,604	15,708,844
1,970,594	2,040,444	1,879,698	1,708,483	1,486,361	1,242,768	1,112,185
776,991	828,242	908,769	803,212	735,022	726,647	794,845
272,035	271,250	242,300	199,126	165,327	1,362,005	3,673,350
19,493,940	15,512,754	5,091,488	5,173,233	10,227,835	2,541,164	2,880,899
3,055,466	2,317,442	2,125,399	2,237,523	3,041,103	2,186,094	2,288,399
2,547,578	1,603,656	1,430,257	2,202,010	1,788,567	1,682,544	1,972,079
-	-	-	-	-	-	-
-	-	-	-	-	-	-
73,049,849 \$	66,975,856 \$	53,168,677 \$	50,233,187 \$	53,270,215 \$	43,701,056 \$	44,431,576
(15,498,371) \$	(10,646,966) \$	(31,929) \$	734,182 \$	(5,548,346) \$	3,962,531 \$	1,606,444
7,891,873 \$	6,288,819 \$	10,171,364 \$	8,122,258 \$	11,187,176 \$	4,629,367 \$	6,033,929
(8,571,873)	(7,088,819)	(11,071,364)	(9,022,258)	(12,084,474)	(5,329,367)	(6,728,801)
-	6,364,713	6,505,000	-	-	7,525,000	-
-	343,349	162,022	-	-	442,852	-
11,245,000	-	-	8,205,000	-	1,589,921	-
-	-	-	-	-	-	-
-	-	-	(7,565,000)	-	-	-
-	-	-	-	-	(1,589,921)	-
10,565,000 \$	5,908,062 \$	5,767,022 \$	(260,000) \$	(897,298) \$	7,267,852 \$	(694,872)
(4,933,371) \$	(4,738,904) \$	5,735,093 \$	474,182 \$	(6,445,644) \$	11,230,383 \$	911,572
21,493,076	26,231,980	20,496,887	20,022,705	26,468,349	15,237,966	14,326,394
16,559,705 \$	21,493,076 \$	26,231,980 \$	20,496,887 \$	20,022,705 \$	26,468,349 \$	15,237,966
9.88%	6.76%	6.90%	n/a	n/a	n/a	n/a

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
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
2009	3,878,566	388,516	271,530	3,995,552	0.61	4,597,873
2010	4,018,849	443,021	305,263	4,156,607	0.58	4,156,607
2011	4,031,331	438,534	309,207	4,160,658	0.58	4,160,658
2012	4,059,088	439,874	306,387	4,192,575	0.65	4,192,575

Source: Commissioner of Revenue Department

COUNTY OF GLOUCESTER, VIRGINIA

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

Calendar Year Ended		Personal Property (1)		Machinery & Tools (1)		Boats (1)		Public Service (2)		Total
2007	\$	364,005,822	\$	4,332,843	\$	40,172,800	\$	73,661,901	\$	482,173,366
2008		390,533,017		5,013,829		38,511,000		68,635,807		502,693,653
2009		355,192,059		7,573,930		33,365,200		75,965,554		472,096,743
2010		391,285,273		8,608,825		32,179,200		80,613,575		512,686,873
2011		385,778,693		7,811,202		35,990,400		87,981,942		517,562,237
2012		386,217,977		8,305,399		34,894,358		104,938,440		534,356,174

(1) Source: Commissioner of Revenue

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

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 (3)	School Enrollment (4)
2002	35,100	\$ 942,410	\$ 26,849	3.2	6,350
2003	35,281	986,458	27,960	3.2	6,309
2004	35,586	1,057,181	29,708	3.0	6,147
2005	35,759	1,090,866	30,506	3.1	6,078
2006	36,361	1,185,316	32,599	2.6	6,000
2007	36,203	1,250,578	34,543	2.5	5,949
2008	36,438	1,364,129	37,437	3.5	5,910
2009	36,776	1,360,621	36,998	6.1	5,925
2010	36,858	1,379,324	37,423	6.4	5,860
2011	36,987	N/A	N/A	5.2	5,925

Sources:

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

(2) Bureau of Economic Analysis

(3) Virginia Employment Commission

(4) Gloucester County Schools (Budget Document)

N/A - This information was unavailable.

COUNTY OF GLOUCESTER, VIRGINIA

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2003	\$	18,672,765	\$	5,357	\$	18,678,122	\$	18,032,870	96.57%
2004		19,067,303		(7,421)		19,059,882		555,230	97.04%
2005		19,480,506		(1,907)		19,478,599		544,152	97.18%
2006		20,261,412		1,515		20,262,927		465,305	97.68%
2007		21,213,981		51,657		21,265,638		592,426	97.41%
2008		22,593,114		32,894		22,626,008		668,040	97.14%
2009		23,972,690		30,477		24,003,167		649,126	97.31%
2010		24,014,793		9,776		24,024,569		719,764	96.65%
2011		23,809,339		8,860		23,818,199		515,961	96.67%
2012		25,336,144		-		25,336,144		-	96.33%
						24,405,721		24,405,721	96.33%

Source: Gloucester County Treasurer's Department

COUNTY OF GLOUCESTER, VIRGINIA

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities			Percentage of Personal Income	Per Capita
	General Obligation Bonds	State Literary Funds Loans	Capital Lease and Notes Payable	General Obligation Bonds	Revenue Bonds	Total Primary Government		
2003	\$ 7,780,000	\$ 7,343,520	\$ 12,071,108	\$ 252,454	\$ 30,606,681	\$ 58,053,763	5.89%	\$ 1,645.47
2004	14,255,000	6,703,520	11,689,935	222,838	29,696,963	62,568,256	5.92%	1,758.23
2005	12,885,000	6,063,520	10,658,832	191,707	28,727,760	58,526,819	5.37%	1,636.70
2006	11,685,000	5,423,520	10,901,309	158,983	27,572,046	55,740,858	4.70%	1,532.98
2007	17,140,000	4,783,520	10,465,911	124,585	25,970,976	58,484,992	4.68%	1,615.47
2008	22,299,713	4,143,520	9,993,469	91,502	25,244,723	61,772,927	4.53%	1,695.29
2009	20,964,978	3,603,520	20,057,944	53,636	23,760,999	68,441,077	5.03%	1,861.03
2010	19,612,967	3,063,520	18,564,311	10,465	22,250,330	63,501,593	4.60%	1,722.87
2011	16,569,674	2,523,520	18,282,741	-	20,696,418	58,072,353	N/A	1,570.07
2012	15,236,946	1,983,520	17,661,713	-	22,663,000	57,545,179	N/A	N/A

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

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
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
2010	0.58	2.60	2.60	0.58	2.60
2011	0.58	2.60	2.60	0.58	2.60
2012	0.58	2.60	2.60	0.58	2.60
2013	0.65	2.95	2.95	0.65	2.95

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

COUNTY OF GLOUCESTER, VIRGINIA

Schedule of Long-Term General Fund Debt

	Date Issued	Interest Rate	Original Amount	Balance at June 30, 2013	Annual Principal Payment	Last Payment Due
SCHOOL DEBT						
General Obligation Bonds VPSA						
Bethel Elementary	May 2, 1996	4.60% - 5.80%	2,800,000	560,000.00	140,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	3.10% - 5.35%	7,525,000	5,060,000.00	Various	July 15, 2023
Abingdon Elementary	November 9, 2006	4.25% - 5.10%	6,505,000	5,160,000.00	Various	July 15, 2026
Abingdon	November 8, 2007	3.00%	6,364,713	4,946,964.00	Various	July 15, 2027
VPSA 2011	December 15, 2011	4.25%	500,000	490,000.00	Various	December 1, 2030
VPSA 2012	October 31, 2012	3.84%	599,684	599,684.00	Various	December 1, 2034
Total VPSA Debt				16,816,648.00		
State Literary Fund Loans						
Bethel	July 15, 1998	3.00%	4,970,324	1,470,324.00	250,000	July 15, 2018
Total Literary Fund Debt				1,470,324.00		
Total School Debt				18,286,972.00		
PRIMARY GOVERNMENT DEBT						
Courthouse Series 2006 Refunding	March 22, 2006	3.75% - 4.50%	8,205,000	7,470,000.00	Various	November 1, 2030
Communications System	January 1, 2007	4.49%	11,245,000	6,376,276.61	1,452,058	July 1, 2017
Total County Debt				13,846,276.61		
Grand Total Debt				32,133,248.61		

** 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.

