



County of Gloucester Virginia

Adopted Budget

For the Fiscal Year Ending
June 30, 2011



GLOUCESTER COUNTY, VIRGINIA
BOARD OF SUPERVISORS

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County Administrator

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County of Gloucester

County Administrator

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MEMORANDUM

To: Gloucester County Board of Supervisors

From: Brenda G. Garton, County Administrator

Date: April 22, 2010

Subject: Adopted Budget for Fiscal Year 2010-2011

I have enclosed the approved County budget for the fiscal year July 1, 2010 to June 30, 2011, which includes information on expected revenues and planned expenditures for each of the County's funds.

On Monday, April 12, 2010, a public hearing was held for comment on the proposed budget. This budget was adopted as amended at a meeting of the Board of Supervisors held on Thursday, April 22, 2010. This document sets forth a plan that enables the Board of Supervisors to examine demands for County funds, to anticipate revenue needs, and to make decisions about the priority of programs and level of services to be provided.

This budget was developed not just in extraordinarily difficult economic conditions as we stated last year, but with the most significant and prolonged recession since the Great Depression. There are well known significant national and international trends that have real and immediate local impacts, and these will directly and indirectly affect the decisions of our residents and businesses. Our current economic situation limits the resources available to the County to finance the services that our residents have come to expect from their government. At the same time, they actually work to increase the demand for human services, public recreational facilities, social services, libraries, and public schools.

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

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

- The overall projected increase in all General Fund revenues is 0.4% when comparing FY 2010 Adopted Budget and FY 2011 Adopted Budget.
- Based on the results of the 2010 general reassessment of all real properties in the County, the lowered or equalized real estate tax rate is \$.583.

- The real estate tax rate was set at \$.58, the personal property tax rate was set at \$2.60, and the boat tax rate was set at \$1.00, which are effectively no increases.
- There is no increase for calendar year 2010 in the ad valorem tax rate for the Gloucester Sanitary District #1, Gloucester Point Sanitary District, and all Mosquito Control districts of \$.01.
- The budget increases the local appropriation to the School Fund by \$485,850 or 2.4%.
- There are no general salary increases or merit increases.
- This budget leaves frozen and unfunded 10.1 positions in the General Fund and Utility Fund.
- One position in the General Fund, which was previously frozen is funded.
- Funds are included to move the Gloucester Point Branch Library into larger leased space in the Gloucester Point area.
- Funding for the emergency services communication system project is continued.

Total County Budget - \$97,715,248

The total County budget for all funds for FY 2011 is \$97,715,248, which is \$9,449,814 or 8.8% less than the current adopted budget. This decrease is primarily driven by reductions in state and federal revenues, as well as delaying capital projects.

This budget is actually a combination of several parts that create the complete document. The General Fund includes all of the daily operating departments of the county, including the constitutional offices. The School Budget is next. A third fund is the School Cafeteria Budget, which is a separate budget of the schools funded with meal receipts as well as state and federal dollars. The Regional Special Education Budget is a regional program for students that require intensive special education services. Also included is the Social Services Budget, which is funded with federal, state and local dollars and administered by the Gloucester County Social Services Board. Next, you will find the Comprehensive Services Act (CSA). The Capital Budget is enclosed to show the major purchases and construction activities for the coming year. The Debt Service Budget is next, and this budget includes the funds needed for payment of the long-term debt of the county, 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 \$52,220,309 or 53.5% of the total budget. Public safety is a high funding priority in that it comprises \$10,786,995 or 11.1% of the total budget. The third Board priority is addressing capital needs for both the County and the school division. The budgets for the Capital Fund and Debt Fund total \$8,728,825, which is 9.0% of the total budget.

These three priorities: education, public safety, and capital, total 73.6% of the total County budget.

General Fund Budget Summary - \$50,467,931

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

The Adopted FY 2011 General Fund budget is \$185,098 or 0.4% higher than the FY 2010 adopted budget, and it is balanced with a real estate tax rate of \$.58, a personal property tax rate of \$2.60, and a boat tax rate of \$1.00.

The Commonwealth is a major funding partner in providing services to the local governments. Over the last few years, the State has used "Rainy Day" funds, used other cash balances built up from better days, deferred various obligations and payments, and used federal stimulus funds to backfill state operating funds. Now the reserves are gone; however, Gloucester County's front line responsibility for education, public safety, and health and welfare continues. The stresses on our General Fund budget are many.

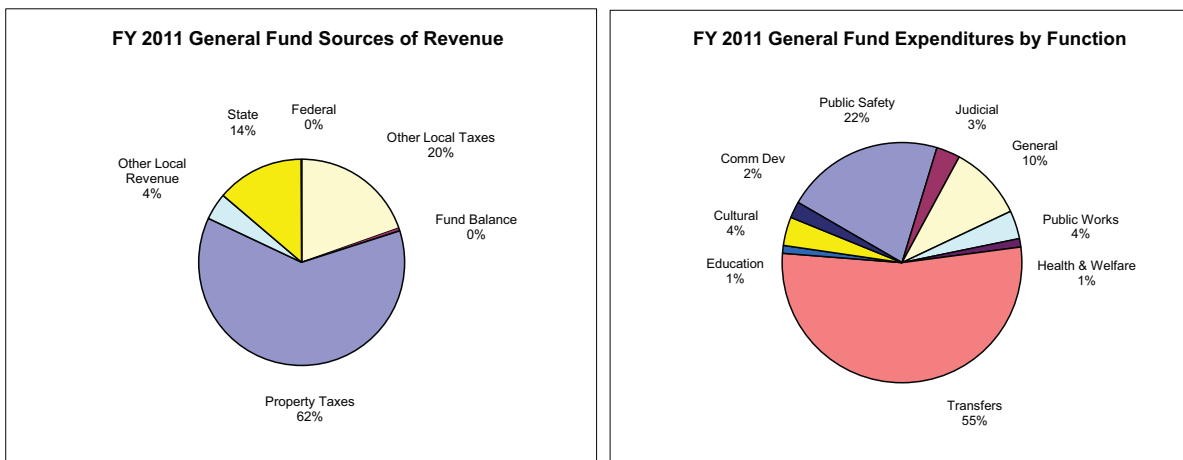
The FY 2011 budget does not fully fund the School Board's request for local funding. In addition, the proposed budget does not fully fund resource needs identified by County departments and agencies to respond to service demands.

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

- No general salary increases or merit increases.
- Leave frozen and unfunded 10.1 positions in the General Fund and Utility Fund.
- Unfreeze and fund 1 position in the General Fund.

The County maintains a strong fund balance, which meets our cash flow needs and provides for a contingency fund for unanticipated expenditures. I estimate that the General Fund unrestricted/undesignated fund balance at June 30, 2010 will be \$11,996,965. 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 2010 Adopted Budget	FY 2011 Adopted Budget	Dollar Change	% Change
<u>Revenue:</u>				
Property Taxes	\$30,695,194	\$31,254,383	\$559,189	1.8%
Local Taxes	9,708,847	9,896,847	188,000	1.9%
Other Local Revenue	<u>2,301,232</u>	<u>2,121,869</u>	<u>-179,363</u>	-7.8%
Total Local Revenue	<u>\$42,705,273</u>	<u>\$43,273,099</u>	<u>\$567,826</u>	1.3%
State Revenue	<u>\$7,328,502</u>	<u>\$6,914,013</u>	<u>-\$414,489</u>	-5.7%
Federal Revenue	<u>\$40,469</u>	<u>\$48,195</u>	<u>\$7,726</u>	19.1%
Fund Balance Transfers	<u>\$208,589</u>	<u>\$232,624</u>	<u>\$24,035</u>	11.5%
Total General Fund Revenue	<u>\$50,282,833</u>	<u>\$50,467,931</u>	<u>\$185,098</u>	0.4%
<u>Expenditures:</u>				
General & Financial Administration	\$5,037,113	\$5,079,607	\$42,494	0.8%
Judicial Administration	1,617,724	1,621,284	3,560	0.2%
Public Safety	10,881,715	10,786,995	-94,720	-0.9%
Public Works	1,926,506	1,918,835	-7,671	-0.4%
Health & Welfare	579,107	573,628	-5,479	-0.9%
Education	545,816	533,980	-11,836	-2.2%
Parks, Recreation, & Cultural	1,918,007	1,938,765	20,758	1.1%
Community Development	800,802	835,709	34,907	4.4%
Civic Contributions	272,035	270,035	-2,000	-0.7%
Transfers to Schools	20,223,746	20,709,596	485,850	2.4%
Transfers to Social Services	714,811	740,281	25,470	3.6%
Transfers to CSA	456,000	518,391	62,391	13.7%
Transfers to Capital	97,300	112,000	14,700	15.1%
Transfers to Debt Service	<u>5,212,151</u>	<u>4,828,825</u>	<u>-383,326</u>	-7.4%
Total General Fund Expenditures	<u>\$50,282,833</u>	<u>\$50,467,931</u>	<u>\$185,098</u>	0.4%

School Budget - \$52,220,309

The School Division is working hard to deal with the stark reality of lower revenue from the State (\$4.4 million) and the loss of American Recovery and Reinvestment Act funds (\$1.3 million).

The local appropriation to the School's operating budget is 41.0% of the General Fund budget or \$20,709,596. This figure is \$485,850 or 2.4% more than the present FY 2010 operating appropriation for the school system.

Cafeteria Budget - \$2,405,943

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 - \$689,807

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 - \$3,156,343

The county will spend \$740,281 as our portion of the social services budget. This is an increase of \$25,470 or 3.6% over the current year. This is also a reduction of \$10,000 from the budget request adopted by the Social Services Board. Details of this budget are enclosed for Board review.

Comprehensive Services Act Budget - \$1,247,000

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 \$518,391 for this responsibility next year and details of this budget are enclosed for Board review.

Capital Improvements Budget - \$3,900,000

The capital projects budget for next year is \$3,900,000, which supports only those capital projects where it does not make economic sense to delay the project to a future year or funding is already in place.

A Communications System Implementation Committee was appointed on July 5, 2005 by the Board of Supervisors to analyze alternatives presented in the Radio Communications System Needs Analysis, which was prepared by outside consultants at the direction of the Board. After months of thorough and careful consideration, the Committee recommended that the Board of Supervisors buy-in to the existing York-James City Regional Communications System. The emergency services communication system project is estimated to cost approximately \$15,486,713. In December, 2006, the Board of Supervisors entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The remaining \$4,241,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects and PSAP grants. This budget includes an appropriation of \$2,000,000 to complete the project in FY 2011.

The Federal Emergency Management Agency has awarded several grants totaling over \$5,700,000 to Gloucester County to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. The Mitigation Grant Programs seeks to protect and reduce the damages associated with natural disasters by returning acquired properties to green space and raising homes to a desired flood protection elevation. No county match is needed for this grant program.

This budget contains grant and local funds to begin construction of Phase V of the Main Street project. The project budget is \$720,000, which includes a 20% local match or \$144,000. This project is expected to be completed in FY 2012. The local match of \$72,000 needed for the FY 2011 budget will be provided from the excess fund balance in the General Fund as a Transfer to the Capital Fund. It is anticipated that the local match of \$72,000, which is needed for the FY 2012 budget will also be provided from the excess fund balance.

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

A local contribution of \$40,000 is included to support the County's computer system.

Debt Service Budget - \$4,828,825

The budget for debt service expenditures is \$4,828,825, which is a decrease of \$383,326 from last year.

This decrease can be attributed to recent refunding by the Virginia Public School Authority, which will be distributed in the form of a one-time credit against the July 2010 debt service payment. Also included in the decrease is the cancellation of the Hampton Roads Sanitation District Interest Participation Agreement, which was the result of the new sewer transmission line along State Routes 198 and 3 in Mathews County.

Details of the balances due at June 30, 2010, on VPSA, literary loans and general County debt are included in the appendix.

Sanitary Districts – \$57,815

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

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

Utilities Budget - \$5,556,648

The budget for the Utility Fund is \$5,556,648 which represents a modest increase of 4.7% or \$250,565 over the current adopted budget. As an enterprise fund, revenues from services provided to its customers primarily fund the Department of Public Utilities.

This budget includes the elimination of a full time Customer Service Supervisor while adding a 20-hour per week Customer Service Specialist. In addition, the vacant positions of Assistant Utility Director and Utility Worker I will remain unfilled and unfunded in FY 2011.

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

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

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

The Gloucester Fire and Rescue Department requested level funding. The Abingdon Fire and Rescue Department presented three options for funding: \$897,286 to fund their entire proposed budget, \$804,536 as the minimum needed to maintain services, and \$775,586 with various service reductions.

Mosquito Control Budget - \$93,720

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

Summary

We will continue to monitor economic conditions, trends, and revenue collections. I believe that the budget represents a conservative estimate of the amounts necessary to continue the current level of service delivery and maintain County assets at a reduced but acceptable level for FY 2011. 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 2011. 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.

General Fund Revenue

Fiscal Year 2010-2011 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 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Real Estate Tax	24,120,241	24,156,430	36,189	0.2%
Public Service	426,000	426,000	0	0.0%
Personal Property Tax	5,643,953	6,101,953	458,000	8.1%
Mobile Home	105,000	105,000	0	0.0%
Penalties & Interest	400,000	465,000	65,000	16.3%
Total Property Taxes	30,695,194	31,254,383	559,189	1.8%

Budget Comments:

Gloucester County completed a general reassessment of all real estate holdings and taxable property improvements in the county in 2009, and the new values became effective January 1, 2010. The lowered rate necessary to offset the increased assessment is \$.583 while the rate used for this budget is \$.58, which is a .48% effective tax rate decrease.

The personal property tax rate for this budget is \$2.60 and the boat tax rate is \$1.00, which are unchanged.

Other Local Taxes

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

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

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

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

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

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

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

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

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

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Local Sales Tax	3,589,347	3,669,347	80,000	2.2%
Communication Sales Tax	1,346,800	1,346,800	0	0.0%
Consumer Utility Tax	690,000	693,000	3,000	0.4%
Business License Tax	1,293,400	1,343,400	50,000	3.9%
Cable TV Franchise Tax	310,000	331,000	21,000	6.8%
Lodging Tax	105,000	110,000	5,000	4.8%
Meals Tax	1,665,000	1,664,000	(1,000)	-0.1%
Other Local Taxes	709,300	739,300	30,000	4.2%
Total Local Taxes	9,708,847	9,896,847	188,000	1.9%

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 7.3% of the county's general fund budget.

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

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

Cable television franchise fees are budgeted at 5% of the gross return of the cable company. Based on a recommendation of the Cable Television Advisory Committee in 2004, a portion (2% of the 5% fee) of the gross return is being used to create and maintain a cable television studio. The cable television studio is to be used by the County and school division for broadcasting various public meetings. This budget proposal recommends using less than the recommended amount of fees for the cable services program.

Some recovery in the number of home sales and refinancing activity is reflected in the increase in recordation taxes.

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

Licenses, Permits and Fees

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

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Total Permits & Licenses	332,575	347,200	14,625	4.4%

Budget Comments:

None.

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 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Total Fines & Forfeitures	204,500	142,500	(62,000)	-30.3%

Budget Comments:

Various traffic citations will reference County ordinances, which require the possible assignment of court appointed attorneys and the payment of fines to the County. Previously, these citations referenced State Code. The decrease reflects more accurately actual collections.

Revenue from Use of Money and Property

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

The County Treasurer invests funds that are available, but not needed for immediate disbursements. The investment of these funds is a priority, as are the appropriate steps to ensure liquidity of funds. Therefore, investments are made for periods ranging from a single weekend to 120 days.

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

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Total Use of Money & Property	250,181	144,548	(105,633)	-42.2%

Budget Comments:

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

Charges for Services

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

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

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Landfill Contract	341,852	303,196	(38,656)	-11.3%
Other Charges	604,671	581,328	(23,343)	-3.9%
Total Charges for Services	946,523	884,524	(61,999)	-6.6%

Budget Comments:

This budget contains \$303,196 from projected landfill contract receipts, which is a decrease of \$38,656 from the current year. The landfill contract includes a credit for the amount of real estate taxes paid, which are expected to increase based on values set by the 2010 general real estate reassessment.

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

Miscellaneous Revenues

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

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Total Miscellaneous	213,432	210,494	(2,938)	-1.4%

Budget Comments:

No comments.

Recovered Costs

The county is reimbursed for various costs.

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Sheriff	207,604	232,094	24,490	11.8%
Jail	0	22,000	22,000	100.0%
Treasurer	40,000	40,000	0	0.0%
Probation	27,917	20,009	(7,908)	-28.3%
Social Services	70,000	70,000	0	0.0%
Demolition	8,500	8,500	0	0.0%
Total Recovered Costs	354,021	392,603	38,582	10.9%

Budget Comments:

Extra duty overtime by the Sheriff's Department is billed to citizens and individuals requesting security. The amount to be billed to the Gloucester County school system for school resource officers is \$189,034. 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.

Each year the County prepares a Central Services Cost Allocation Plan, which uses federal and state guidelines to distribute various overhead costs of County functions used by social services. This information is transmitted to the Virginia Department of Social Services, and each year a portion of these indirect costs are returned to the County. While these funds have historically been returned to our Social Services Department, in the future, these funds will be returned to the General Fund.

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

Revenue from the Commonwealth

This budget provides for revenue received from the Commonwealth of Virginia in three categories - Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. Non-Categorical Aid includes revenues, which are raised by the state and shared with the local governments. The use

of such revenue is at the discretion of the local government. Shared expenses include revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. Categorical aid includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by local government.

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Constitutional Officers	3,527,380	2,934,909	(592,471)	-16.8%
Other Categorical Aid	709,126	911,778	202,652	28.6%
Library	167,371	133,471	(33,900)	-20.3%
Car Tax Reimbursement	2,778,639	2,778,639	0	0.0%
Non-Categorical Aid	145,986	155,216	9,230	6.3%
Total State Revenue	7,328,502	6,914,013	(414,489)	-5.7%

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.

Revenue from the Federal Government

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

Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Federal Prisoners	0	10,000	10,000	100.0%
V-STOP Prosecutor Grant	17,500	17,500	0	0.0%
Other	6,822	6,822	0	100.0%
Recovered Costs	16,147	0	(16,147)	-100.0%
Federal Grants	0	13,873	13,873	100.0%
Total Federal Revenue	40,469	48,195	7,726	19.1%

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.

On July 1, 2009, the Commonwealth Attorney received a grant using Federal Recovery Act Funds, which is to be used to offset one-half of the cost of a paralegal in his office. This grant will expire on December 31, 2010, and the position will revert back to 20 hours per week.

Fund Balance

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

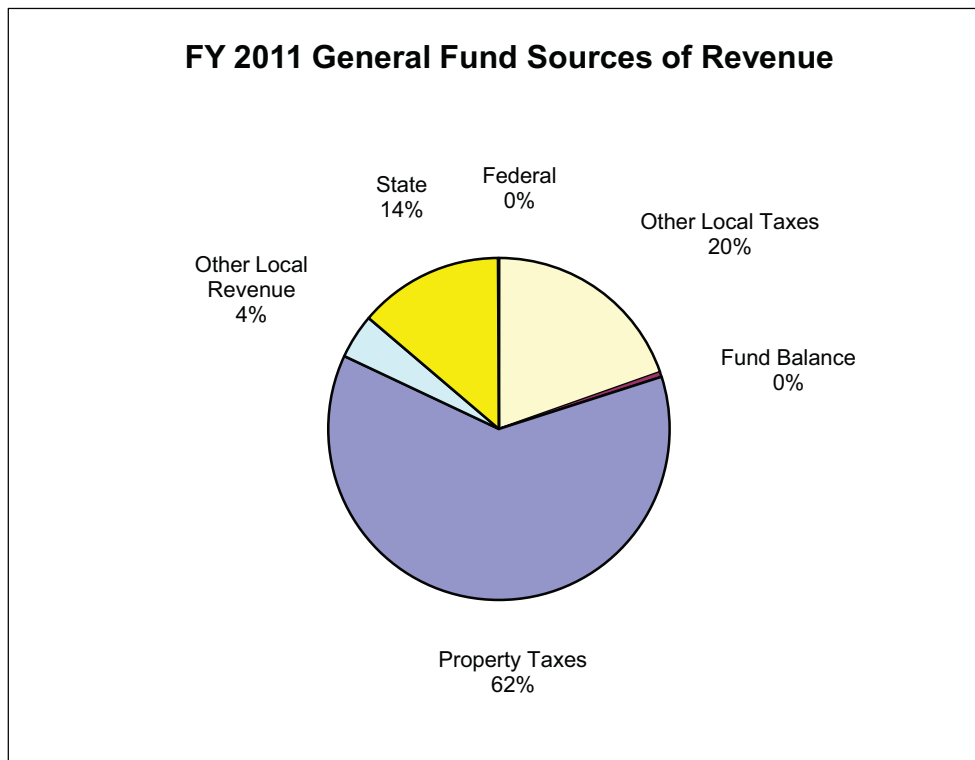
Revenue Summary:

	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Fund Balance-Asset	208,589	160,624	(47,965)	-23.0%
From Fund Balance	0	72,000	72,000	100.0%
Total Fund Balance	208,589	232,624	24,035	11.5%

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 \$72,000 from the operating reserve will be used to provide a one-time grant match for the Main Street project, which is funded through the Capital Fund. This is a two-year project, and will require an additional \$72,000 match in FY 2012. The source of this match will be determined when preparing the FY 2012 budget proposal.



FY 2011 General Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
PROPERTY TAXES							
CURRENT REAL ESTATE	23,613,508	23,251,880	23,670,241	23,670,241	23,556,430	(113,811)	(0.5%)
DELINQUENT REAL ESTATE	450,000	678,549	450,000	450,000	600,000	150,000	33.3%
PUBLIC SERVICE CORP	600,000	422,672	426,000	426,000	426,000	0	0.0%
CURRENT PERS PROP	6,534,398	6,614,317	4,968,293	4,968,293	5,426,293	458,000	9.2%
DELINQUENT PERS PROP	675,660	492,050	675,660	675,660	675,660	0	0.0%
MOBILE HOME	115,000	106,036	105,000	105,000	105,000	0	0.0%
PENALTIES	290,000	285,669	290,000	290,000	325,000	35,000	12.1%
INTEREST	77,000	145,566	110,000	110,000	140,000	30,000	27.3%
Subtotal for Category	32,355,566	31,996,739	30,695,194	30,695,194	31,254,383	559,189	1.8%
LOCAL TAXES							
LOCAL SALES TAX	4,191,987	3,622,137	3,589,347	3,589,347	3,669,347	80,000	2.2%
COMMUNICATION SALES TAX	1,439,768	1,267,909	1,346,800	1,346,800	1,346,800	0	0.0%
CONSUMER UTILITY TAX	680,000	695,930	690,000	690,000	693,000	3,000	0.4%
ELECTRIC CONSUMPTION	129,300	130,833	127,300	127,300	127,300	0	0.0%
CONSUMER E911 TAX	0	0	0	0	0	0	0.0%
BUSINESS LICENSE TAX	1,576,419	1,436,852	1,293,400	1,293,400	1,343,400	50,000	3.9%
CABLE TV FRANCHISE TAX	291,000	325,553	310,000	310,000	331,000	21,000	6.8%
BANK STOCK TAX	180,000	179,981	120,000	120,000	120,000	0	0.0%
RECORDATION TAX	480,000	398,192	390,000	390,000	415,000	25,000	6.4%
DEEDS OF CONVEYANCE	100,464	73,692	72,000	72,000	77,000	5,000	6.9%
PROBATE TAX	0	0	0	0	0	0	0.0%
MEALS TAX	1,715,185	1,616,050	1,665,000	1,665,000	1,664,000	(1,000)	(0.1%)
LODGING TAX	155,000	111,771	105,000	105,000	110,000	5,000	4.8%
Subtotal for Category	10,939,123	9,858,900	9,708,847	9,708,847	9,896,847	188,000	1.9%
PERMITS AND LICENSES							
ANIMAL LICENSE	20,000	50,553	30,000	30,000	50,000	20,000	66.7%
DANGEROUS DOG LICENSE	200	0	200	200	100	(100)	(50.0%)
EXOTIC ANIMAL LICENSE	100	200	100	100	100	0	0.0%
LAND USE APPLICATION	500	980	500	500	500	0	0.0%
LAND TRANSFER FEE	500	1,211	500	500	500	0	0.0%
ZONING PERMITS-CONST	34,000	25,615	21,750	21,750	22,175	425	2.0%
ZONING PERMITS-BUS LIC	13,440	12,351	11,350	11,350	9,500	(1,850)	(16.3%)
SUBDIVISION PLAT FEE	8,000	3,850	3,000	3,000	3,000	0	0.0%
ZONING VAR/APPEALS	2,475	2,475	1,650	1,650	1,650	0	0.0%
SITE PLAN APPROVAL	12,500	7,683	10,000	10,000	5,400	(4,600)	(46.0%)
REZONING CODE AMEND	3,000	40,575	3,000	3,000	3,000	0	0.0%
CHES BAY PERMITS	10,000	0	5,125	5,125	5,125	0	0.0%
BUILDING PERMITS	400,000	250,379	230,000	230,000	230,000	0	0.0%
SOIL EROSION PERMITS	22,000	13,185	10,000	10,000	10,750	750	7.5%
WETLAND PERMITS	4,000	12,850	5,400	5,400	5,400	0	0.0%
Subtotal for Category	530,715	421,907	332,575	332,575	347,200	14,625	4.4%
FINES AND FORFEITURES							
FINES	116,000	93,583	204,000	204,000	142,000	(62,000)	(30.4%)

FY 2011 General Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
PARKING FINES	1,200	565	500	500	500	0	0.0%
Subtotal for Category	117,200	94,148	204,500	204,500	142,500	(62,000)	(30.3%)
USE OF MONEY AND PROPERTY							
INTEREST-BANK DEPOSIT	350,000	124,090	80,000	80,000	50,000	(30,000)	(37.5%)
INTEREST-ASSET FORFEIT	4,500	3,408	1,500	1,500	2,000	500	33.3%
INTEREST-LGIP	60,000	59,220	75,000	75,000	450	(74,550)	(99.4%)
INTEREST-CIR CT CLERK	600	681	600	600	600	0	0.0%
RENTAL INCOME	26,000	7,771	4,800	4,800	3,000	(1,800)	(37.5%)
HEALTH DEPT RENTAL	48,554	52,747	88,281	88,281	88,498	217	0.2%
Subtotal for Category	489,654	247,917	250,181	250,181	144,548	(105,633)	(42.2%)
CHARGES FOR SERVICES							
CLERKS FEES	116,000	47,555	58,000	58,000	30,000	(28,000)	(48.3%)
COURTHOUSE MAINT FEES	15,500	15,451	16,000	16,000	17,700	1,700	10.6%
CIRCUIT CT JUDGE FEES	34,500	34,426	34,500	34,500	34,500	0	0.0%
CH SECURITY FEES	54,000	53,861	55,000	55,000	57,500	2,500	4.5%
JAIL FEES	7,800	7,308	8,300	8,300	6,100	(2,200)	(26.5%)
NON-CONSECUTIVE JAIL TIME	50	0	50	50	50	0	0.0%
PROBATION FEES	15,000	16,315	14,000	14,000	16,000	2,000	14.3%
SHERIFF FEES	6,000	5,683	6,000	6,000	6,000	0	0.0%
SHERIFF SPEC INVEST FEES	13,200	17,823	15,000	15,000	13,000	(2,000)	(13.3%)
COMM ATTY FEES	1,500	1,243	1,200	1,200	1,132	(68)	(5.7%)
ANIMAL SHELTER FEES	10,000	7,328	6,000	6,000	7,000	1,000	16.7%
LANDFILL CONTRACT	420,644	387,726	341,852	341,852	303,196	(38,656)	(11.3%)
COMM EDUCATION FEES	1,200	152	1,500	1,500	0	(1,500)	(100.0%)
RECREATION CLASS FEES	172,000	178,341	186,746	186,746	186,746	0	0.0%
CONCESSION OPERATIONS	15,000	10,919	13,500	13,500	13,500	0	0.0%
BEAVERDAM REVENUE	62,000	61,575	60,000	60,000	60,000	0	0.0%
BEAVERDAM CONCESSIONS	14,000	10,806	12,500	12,500	12,500	0	0.0%
DAFFODIL FESTIVAL	18,950	33,087	20,000	20,000	20,000	0	0.0%
SALE OF DAFFODIL ITEMS	18,950	21,407	20,000	20,000	20,000	0	0.0%
SALE OF HISTORICAL MAT	600	311	500	500	500	0	0.0%
SALE OF TOURIST ITEMS	5,000	4,809	5,000	5,000	4,500	(500)	(10.0%)
COMMEMORATIVE SALES	5,000	3,813	5,500	5,500	5,500	0	0.0%
LIBRARY FINES	36,000	39,612	46,000	46,000	48,000	2,000	4.3%
SALE OF STREET MAPS	1,800	759	1,000	1,000	1,000	0	0.0%
SALE OF PUBLICATIONS	1,400	146	200	200	200	0	0.0%
RENTAL ASSISTANCE	16,000	18,175	18,175	18,175	19,900	1,725	9.5%
Subtotal for Category	1,062,094	978,630	946,523	946,523	884,524	(61,999)	(6.6%)
MISCELLANEOUS							
DONATIONS	42,495	55,626	43,000	62,350	43,000	(19,350)	(31.0%)
SALE OF VEH/EQUIPMENT	22,000	8,018	2,000	2,000	2,000	0	0.0%
OTHER INCOME	156,036	184,914	150,000	190,000	150,000	(40,000)	(21.1%)
OTHER INCOME-TOURISM	2,000	2,974	1,000	7,180	0	(7,180)	(100.0%)
OTHER INCOME-SHERIFF	1,500	5,382	1,500	1,500	1,500	0	0.0%

FY 2011 General Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
OTHER INCOME-HEALTH	12,821	12,311	12,932	12,932	10,494	(2,438)	(18.9%)
RETURNED CHECK FEES	4,800	2,920	3,000	3,000	3,500	500	16.7%
Subtotal for Category	241,652	272,145	213,432	278,962	210,494	(68,468)	(24.5%)
RECOVERED COSTS							
SHERIFF	210,000	203,858	207,604	207,604	232,094	24,490	11.8%
JAIL	0	29,245	0	0	22,000	22,000	100.0%
TREASURER	40,000	24,160	40,000	40,000	40,000	0	0.0%
PROBATION	15,008	23,654	27,917	27,917	20,009	(7,908)	(28.3%)
SOCIAL SERVICES	70,000	0	70,000	70,000	70,000	0	0.0%
DEMOLITION	8,500	0	8,500	8,500	8,500	0	0.0%
Subtotal for Category	343,508	280,917	354,021	354,021	392,603	38,582	10.9%
STATE NON-CATEGORICAL AID							
MOTOR VEHICLE CARRIER	1,000	2,202	1,000	1,000	1,000	0	0.0%
NO CAR TAX	2,778,639	2,778,640	2,778,639	2,778,639	2,778,639	0	0.0%
MOBILE HOME TITLE TAX	46,809	47,276	40,000	40,000	40,000	0	0.0%
RECORDATION/GRANTORS	112,000	150,452	68,986	68,986	78,216	9,230	13.4%
RENTAL VEHICLE TAX	36,000	41,182	36,000	36,000	36,000	0	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0.0%
Subtotal for Category	2,974,448	3,019,751	2,924,625	2,924,625	2,933,855	9,230	0.3%
STATE SHARED EXPENSES							
COMM ATTY	359,380	377,965	359,380	359,380	329,872	(29,508)	(8.2%)
SHERIFF	2,429,022	1,800,282	2,400,000	2,400,000	2,180,989	(219,011)	(9.1%)
JAIL	267,201	267,828	230,000	230,000	157,381	(72,619)	(31.6%)
ASSET FORFEITURE-STATE	0	3,503	0	0	0	0	0.0%
COMM REV	141,794	142,847	141,000	141,000	116,508	(24,492)	(17.4%)
TREASURER	154,837	159,218	154,000	154,000	119,533	(34,467)	(22.4%)
REGISTRAR	44,449	43,334	40,000	40,000	30,626	(9,374)	(23.4%)
ELEC BOARD	8,489	8,112	6,500	6,500	3,850	(2,650)	(40.8%)
CLERK CIR CT	243,218	270,616	243,000	243,000	246,833	3,833	1.6%
RESCUE SQUAD	32,000	65,161	37,000	37,000	37,000	0	0.0%
FIRE PROGRAMS	84,500	94,647	100,000	100,000	100,000	0	0.0%
Subtotal for Category	3,764,890	3,233,512	3,710,880	3,710,880	3,322,592	(388,288)	(10.5%)
CATEGORICAL STATE AID							
VICTIM/WITNESS GRANT	41,220	45,985	44,000	50,717	62,492	11,775	23.2%
LITTER CONTROL	7,904	9,531	7,904	7,904	7,752	(152)	(1.9%)
STATE GRANT	393,740	347,567	336,668	394,411	319,039	(75,372)	(19.1%)
E911 FUNDS	37,200	42,341	37,200	37,200	54,812	17,612	47.3%
ASSIST TO LIBRARIES	172,900	172,899	167,371	167,371	133,471	(33,900)	(20.3%)
ABANDONED AUTO PROGRAM	37,500	9,600	15,000	15,000	15,000	0	0.0%
VA HOUSING AUTHORITY	91,000	85,949	84,854	84,854	65,000	(19,854)	(23.4%)
Subtotal for Category	781,464	713,872	692,997	757,457	657,566	(99,891)	(13.2%)
FEDERAL							
PACA DRUG ENFORCEMENT	0	0	0	0	0	0	0.0%

FY 2011 General Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
V-STOP PROSECUTOR GRANT	17,500	11,747	17,500	17,500	17,500	0	0.0%
RECOVERED COSTS	16,147	121,551	16,147	16,147	0	(16,147)	(100.0%)
EMER MED SERVICES	6,822	13,644	6,822	6,822	6,822	0	0.0%
FED HIGHWAY SAFETY	0	0	0	27,600	0	(27,600)	(100.0%)
REIMB FOR FED PRISONERS	10,000	10,950	0	0	10,000	10,000	100.0%
ASSET FORFEITURE-FEDERAL	0	403	0	0	0	0	0.0%
MISCELLANEOUS	0	595,129	0	0	0	0	0.0%
FEDERAL GRANTS	40,500	74,801	0	49,600	13,873	(35,727)	(72.0%)
Subtotal for Category	90,969	828,225	40,469	117,669	48,195	(69,474)	(59.0%)
FUND BALANCE							
TRANSFERS IN	0	0	0	0	0	0	0.0%
FUND BALANCE-DESIGNATED	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	1,768,169	772,787	0	511,785	72,000	(439,785)	(85.9%)
FUND BALANCE TRANS-ASSET	265,603	0	208,589	208,589	160,624	(47,965)	(23.0%)
FUND BALANCE-GRANTS	0	0	0	0	0	0	0.0%
Subtotal for Category	2,033,772	772,787	208,589	720,374	232,624	(487,750)	(67.7%)
Total for Fund	55,725,055	52,719,449	50,282,833	51,001,808	50,467,931	(533,877)	(1.0%)

General Fund Expenditure Section

Fiscal Year 2010-2011 General Fund Expenditure Summary

General Government

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

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Board of Supervisors	92,568	92,568	-	0.0%
Administration	721,095	716,973	(4,122)	-0.6%
County Attorney	245,829	288,074	42,245	17.2%
Human Resources	293,313	297,243	3,930	1.3%
Comm of Revenue	458,940	455,150	(3,790)	-0.8%
Real Estate Assessment	431,699	393,139	(38,560)	-8.9%
Treasurer	624,025	637,439	13,414	2.1%
Finance	371,953	384,726	12,773	3.4%
Information Tech	1,044,620	1,092,760	48,140	4.6%
Central Purchasing	279,899	262,798	(17,101)	-6.1%
Insurance	184,899	167,964	(16,935)	-9.2%
VHDA	113,398	113,335	(63)	-0.1%
Registrar	174,875	177,438	2,563	1.5%
Total General Government	5,037,113	5,079,607	42,494	0.8%

Budget Comments:

Within the County government, budgets of all departments and agencies were reduced of all minor, routine capital and any funds for contingencies. In order to respond to emergencies that may occur during the fiscal year, a contingency account was placed in the budget of the County Administration. The amount of \$308,633 will be available on a first come, first serve basis upon approval of the County Administrator.

The FY 2011 budget restores the funding for an Assistant County Attorney beginning January 1, 2011. This position became vacant on March 21, 2008 and has been frozen and unfunded.

A department reorganization in the Commissioner of the Revenue's office will eliminate a vacant full time Revenue Technician, which has been vacant since December 31, 2008.

The FY 2011 budget reclassifies a part time Real Estate Appraiser I from temporary part time to permanent part time at 32 hours per week.

The Treasurer uses the services of the Department of Motor Vehicles when collecting delinquent personal property taxes. DMV charges \$20 per occurrence per individual to withhold that

person's ability to renew their vehicle registration. This DMV "stop" fee is repaid to the County by the taxpayer; therefore, there is offsetting revenue in the amount of \$40,000 in Recovered Costs.

Included in the budget of the Department of Information Technology is the cost of various software licenses used throughout the County and School Division. These costs continue to increase.

A department reorganization in the Central Purchasing Department will eliminate a vacant full time Buyer position. The position has been vacant since August 1, 2009.

Judicial

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

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Circuit Court Judge	71,602	72,530	928	1.3%
General District Court	74,800	36,500	(38,300)	-51.2%
Commissioner of Accts	550	600	50	9.1%
Magistrates	2,500	2,200	(300)	-12.0%
J & D Court	19,975	19,475	(500)	-2.5%
Court Service Unit	192,340	191,940	(400)	-0.2%
Colonial Group Home	210,615	210,615	-	0.0%
Clerk of Circuit Court	397,402	404,530	7,128	1.8%
Victim Witness	47,325	69,203	21,878	46.2%
Commonwealth Atty	600,615	613,691	13,076	2.2%
Total Judicial	1,617,724	1,621,284	3,560	0.2%

Budget Comments:

Various traffic citations will reference County ordinances, which require the possible assignment of court appointed attorneys and the payment of fines to the County. Previously, these citations referenced State Code with the payment of fines to the Commonwealth. These costs are shown in the budget for the General District Court, and they have been reduced to more closely reflect actual legal expenses.

The County receives grant funding through the Department of Criminal Justice Services, which provides 90.0% of the amount needed for the Victim Witness Program. Included in FY 2011 is the addition of a part time Victim Advocate, which is being funded with a grant that runs through December 31, 2011.

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

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

On July 1, 2009, the Commonwealth Attorney received a grant using Federal Recovery Act Funds, which is to be used to offset one-half of the cost of a paralegal in his office. This grant will expire on December 31, 2010, and the position will revert back to 20 hours per week.

Public Safety

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

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Sheriff	4,396,924	4,436,633	39,709	0.9%
E-911 System	316,229	244,586	(71,643)	-22.7%
Volunteer Fire & Rescue	1,802,503	1,776,540	(25,963)	-1.4%
State Forrest Service	6,939	8,039	1,100	15.9%
Radio System O&M	33,000	127,884	94,884	100.0%
Jail	2,644,018	2,538,028	(105,990)	-4.0%
Probation	397,519	402,388	4,869	1.2%
Codes Compliance	808,884	790,048	(18,836)	-2.3%
Animal Control	347,699	349,726	2,027	0.6%
Medical Examiner	500	500	-	0.0%
Emergency Services	127,500	112,623	(14,877)	-11.7%
Total Public Safety	10,881,715	10,786,995	(94,720)	-0.9%

Budget Comments:

The position of Major in the Jail was vacated on January 29, 2010, and will remain frozen and unfunded in FY 2011. The contract to provide various computer services for the Sheriff's Office will be terminated. This work will be performed by the Department of Information Technology for a \$25,200 savings in the Sheriff's budget.

The Sheriff's budget includes overtime of \$43,060 (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 Abingdon Volunteer Fire and Rescue Department and the Gloucester Volunteer Fire and Rescue Department were level funded.

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. The system will be under warranty through FY 2011, and this budget includes \$94,884 for the expected costs in FY 2011. The maintenance costs will significantly increase in FY 2012.

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 \$319,039, probation fees of \$16,000 and recovered costs of \$22,010 has been included in the revenue section for this activity.

The position of Inspector I, which became vacant on May 1, 2009, remains frozen and unfunded in the budget of Codes Compliance. In addition, the position of Permit Technician, which became vacant on July 27, 2009, also remains frozen and unfunded.

The position of Administrative Assistant III, which became vacant on April 14, 2008, remains frozen and unfunded in the budget of Emergency Services.

Public Works

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
General Engineering	240,511	244,886	4,375	1.8%
Refuse Disposal	9,400	9,300	(100)	-1.1%
Bldg & Grounds	1,676,595	1,664,649	(11,946)	-0.7%
Total Public Works	1,926,506	1,918,835	(7,671)	-0.4%

Budget Comments:

The position of Public Works Engineer, which was authorized in the FY 2009 budget, remains frozen and unfunded.

The position of Custodian, which became vacant on November 7, 2008, remains frozen and unfunded in FY 2011.

Health and Welfare

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

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Local Health	465,652	460,173	(5,479)	-1.2%
Mental Health	113,455	113,455	-	0.0%
Total Health & Welfare	579,107	573,628	(5,479)	-0.9%

Budget Comments:

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

Education

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

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Community Education	493,727	483,273	(10,454)	-2.1%
Cable Services	40,200	38,818	(1,382)	-3.4%
Community College	11,889	11,889	-	0.0%
Total Education	545,816	533,980	(11,836)	-2.2%

Budget Comments:

The cable services program is funded through the use of 2% of the gross return of the cable company.

Parks, Recreation, and Cultural

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

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Parks & Rec	709,792	716,864	7,072	1.0%
Glo Pt Beach	31,303	31,114	(189)	-0.6%
Beaverdam Park	201,602	176,964	(24,638)	-12.2%
Daffodil Festival	40,000	40,000	-	0.0%
Historical Committee	54,898	56,612	1,714	3.1%
Library	880,412	917,211	36,799	4.2%
Total P & R, Cultural	1,918,007	1,938,765	20,758	1.1%

Budget Comments:

The position of Park Ranger at Beaverdam Park, which became vacant on August 1, 2009, remains frozen and unfunded.

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 currently leases space for \$1 per year from the Gloucester Library Foundation for the Gloucester Point Branch Library, and the Foundation has notified the Gloucester Library Trustees that they wish to terminate this agreement effective August 1, 2011. The budget includes funding to move the current Gloucester Point Branch Library into another leased space on October 1, 2010.

The County will receive \$133,471 from the state in library assistance.

Community Development

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

Expenditure Summary:

Department	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Planning	367,038	399,985	32,947	9.0%
Economic Development	210,442	212,190	1,748	0.8%
Clean Community	31,227	31,446	219	0.7%
Tourism	98,681	108,561	9,880	10.0%
Extension Service	93,414	90,392	(3,022)	-3.2%
Civic Contributions	272,035	263,170	(8,865)	-3.3%
Total Community Development	1,072,837	1,105,744	32,907	3.1%

Budget Comments:

The County contracted with the Hampton Roads Planning District Commission to assist with revisions on the County's Comprehensive Plan. The contract is expected to be completed in FY 2011, which will require a final payment of \$25,000.

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:

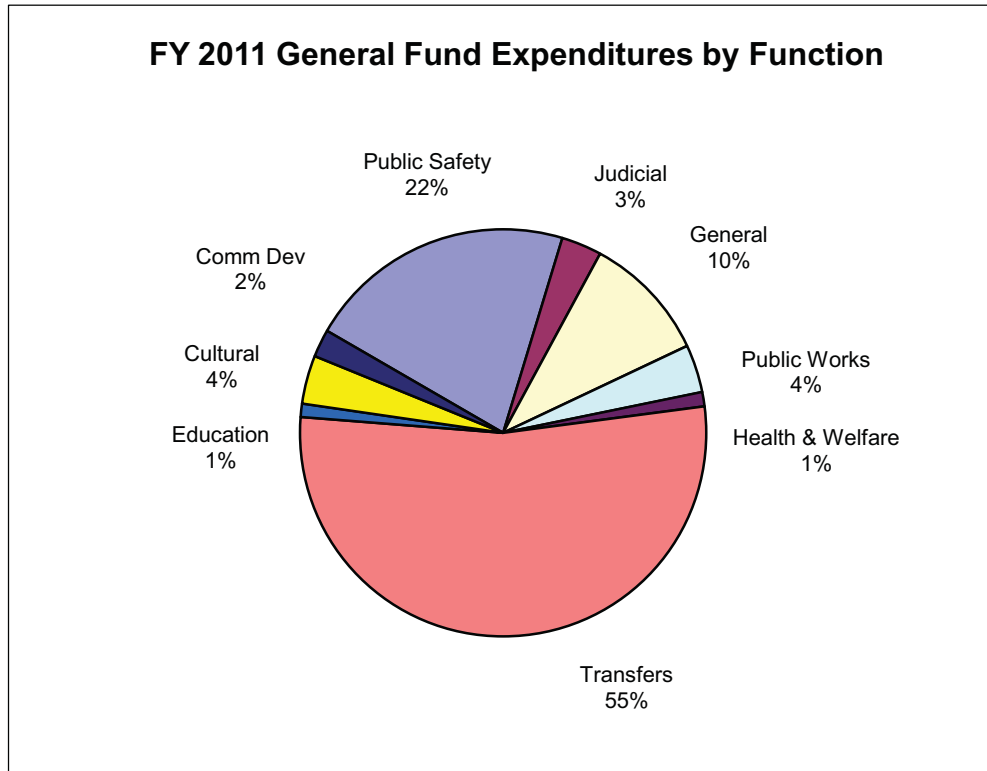
	FY 10 Adopted Budget	FY 11 Adopted Budget	Dollar Change	% Change
Transfer to School Fund	20,223,746	20,709,596	485,850	2.4%
Transfer to Social Services Fund	714,811	740,281	25,470	3.6%
Transfer to CSA Fund	456,000	518,391	62,391	13.7%
Transfer to Capital Fund	97,300	112,000	14,700	15.1%
Transfer to Debt Fund	5,212,151	4,828,825	(383,326)	-7.4%
	26,704,008	26,909,093	205,085	0.8%

Budget Comments:

This budget contains a local appropriation for schools that totals \$20,709,596, which is 41.0% of the General Fund budget.

The Comprehensive Services Fund (CSA) is a state mandated program, which provides funds to serve at risk youth and their families. The number of cases falling under this program has risen significantly. The state has exacerbated this condition by eliminating inpatient juvenile services at Eastern State Hospital and other state institutions leaving communities few alternatives to expensive residential programs at privately owned facilities. The local transfer to fund these necessary state mandates will increase to \$62,391 next fiscal year.

The amount needed for the Debt Fund shows a reduction of \$383,326. This decrease can be attributed to a recent refunding by the Virginia Public School Authority, which will be distributed in the form of a one-time credit against the July 2010 debt service payment. In addition, the decrease includes the cancellation of the Hampton Roads Sanitation District Interest Participation Agreement, which was the result of the new sewer transmission line along State Routes 198 and 3 in Mathews County.



FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
BOARD OF SUPERVISORS							
SALARIES	50,800	50,800	50,800	50,800	50,800	0	0.0%
FICA	3,886	3,887	3,886	3,886	3,886	0	0.0%
HMP	0	0	0	0	0	0	0.0%
LEGAL SERVICES	0	0	0	343,165	0	(343,165)	(100.0%)
TELECOMMUNICATION LINES	3,150	3,156	3,220	3,220	3,220	0	0.0%
TRAVEL-LOCAL MEETINGS	4,100	5,012	4,100	4,100	4,100	0	0.0%
TRAINING-CONFERENCES	14,000	6,015	14,000	14,000	10,500	(3,500)	(25.0%)
DUES & MEMBERSHIP	10,060	10,902	11,062	11,062	11,062	0	0.0%
RECORDING FEES	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	2,500	1,626	2,000	2,000	2,000	0	0.0%
OTHER MISC EXPENSES	3,900	5,365	3,500	3,500	3,500	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	92,396	86,763	92,568	435,733	89,068	(346,665)	(79.6%)

COUNTY ADMINISTRATOR

SALARIES	302,054	297,230	294,244	296,509	296,509	0	0.0%
PART TIME WAGES	1,000	2,149	0	0	0	0	0.0%
SALARIES-OVERTIME	2,000	2,083	0	0	1,000	1,000	100.0%
FICA	21,301	23,396	21,374	21,547	21,623	76	0.4%
VRS	39,781	37,656	39,050	39,050	42,757	3,707	9.5%
HMP	20,159	13,149	15,693	17,435	15,947	(1,488)	(8.5%)
GROUP LIFE	2,688	2,344	2,639	2,639	3,291	652	24.7%
WORKERS COMPENSATION	641	612	518	518	458	(60)	(11.6%)
OTHER CONTRACTED SVCS	4,000	8,885	0	3,393	0	(3,393)	(100.0%)
MAINT SVC CONTRACT	1,605	699	1,605	1,605	1,605	0	0.0%
PRINTING	3,000	5,948	3,000	3,000	4,000	1,000	33.3%
ADVERTISING	5,500	4,979	5,000	5,000	3,500	(1,500)	(30.0%)
POSTAGE	50	15	50	50	50	0	0.0%
TELEPHONE	2,000	1,594	1,800	1,800	1,800	0	0.0%
TRAINING	4,200	6,320	4,200	4,200	5,700	1,500	35.7%
TRAVEL-VEHICLE ALLOWANCE	6,000	7,241	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	3,500	3,570	3,500	3,500	2,600	(900)	(25.7%)
RECORDING FEES	100	0	100	100	0	(100)	(100.0%)
OFFICE SUPPLIES	5,260	2,896	3,731	3,170	3,000	(170)	(5.4%)
BOOKS & SUBSCRIPTIONS	300	261	300	300	0	(300)	(100.0%)
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CONTINGENCY	19,876	0	316,291	75,818	308,633	232,815	307.1%
CAPITAL OUTLAY NEW	0	0	0	585	0	(585)	(100.0%)
FURNITURE/FIXTURES-NEW	1,711	1,711	0	0	0	0	0.0%
Subtotal for Organization	446,726	422,737	721,095	488,219	720,473	232,254	47.6%

COUNTY ATTORNEY

SALARIES	143,243	133,121	164,730	165,977	195,362	29,385	17.7%
PART TIME WAGES	54,050	54,047	0	0	0	0	0.0%
SALARIES-OVERTIME	1,500	1,779	0	0	0	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FICA	17,071	14,503	12,103	12,198	14,510	2,312	19.0%
VRS	30,619	17,649	21,859	21,859	28,171	6,312	28.9%
HMP	22,937	14,293	19,533	21,205	23,002	1,797	8.5%
GROUP LIFE	2,069	1,099	1,477	1,477	2,169	692	46.9%
WORKERS COMPENSATION	327	312	238	238	220	(18)	(7.6%)
LEGAL SERVICES	39,000	38,720	5,000	5,000	5,000	0	0.0%
MAINT SVC CONTRACT	1,030	1,030	1,157	1,157	1,000	(157)	(13.6%)
POSTAGE	100	97	40	40	40	0	0.0%
TELEPHONE	2,000	1,017	2,000	2,000	1,100	(900)	(45.0%)
TRAINING	7,500	1,194	6,000	6,000	5,000	(1,000)	(16.7%)
TRAVEL-VEHICLE ALLOWANCE	5,000	3,712	4,167	4,167	5,000	833	20.0%
DUES & MEMBERSHIP	1,800	545	1,025	1,025	1,000	(25)	(2.4%)
OFFICE SUPPLIES	1,500	1,394	1,500	1,500	1,500	0	0.0%
BOOKS & SUBSCRIPTIONS	5,300	5,497	5,000	5,000	5,000	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	335,046	290,009	245,829	248,843	288,074	39,231	15.8%

HUMAN RESOURCES

SALARIES	182,728	184,743	184,350	185,779	185,779	0	0.0%
PART TIME WAGES	0	(137)	0	0	0	0	0.0%
SALARIES-OVERTIME	5,000	3,002	0	0	750	750	100.0%
FICA	14,361	13,469	14,103	14,212	14,269	57	0.4%
VRS	24,065	24,395	24,467	24,467	26,789	2,322	9.5%
HMP	15,600	12,831	14,748	16,208	14,750	(1,458)	(9.0%)
GROUP LIFE	1,626	1,565	1,653	1,653	2,062	409	24.7%
WORKERS COMPENSATION	394	376	316	316	279	(37)	(11.7%)
PRE-EMPLOYMENT PHYSICALS	900	650	400	400	425	25	6.3%
OTHER CONTRACTED SVCS	29,762	30,791	28,400	27,400	24,400	(3,000)	(10.9%)
MAINT SVC CONTRACT	700	715	700	700	700	0	0.0%
PRINTING	350	239	200	200	200	0	0.0%
ADVERTISING	13,200	17,028	6,000	6,000	5,000	(1,000)	(16.7%)
TELEPHONE	2,158	1,279	1,660	1,660	1,660	0	0.0%
TRAINING	6,325	5,530	4,190	4,190	4,190	0	0.0%
DUES & MEMBERSHIP	1,500	1,500	1,325	1,325	1,430	105	7.9%
EMPLOYEE RECOGNITION	10,285	7,865	8,596	8,596	11,611	3,015	35.1%
OFFICE SUPPLIES	5,650	5,328	1,150	1,150	1,250	100	8.7%
BOOKS & SUBSCRIPTIONS	893	790	1,055	1,055	1,699	644	61.0%
OTHER MISC EXPENSES	0	0	0	1,000	0	(1,000)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
EDP EQUIPMENT	1,769	1,666	0	0	0	0	0.0%
Subtotal for Organization	317,266	313,624	293,313	296,311	297,243	932	0.3%

COMMISSIONER OF REVENUE

SALARIES	83,767	84,023	54,042	54,461	55,921	1,460	2.7%
SALARIES-STATE	262,555	250,404	255,220	256,588	238,408	(18,180)	(7.1%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
PART TIME WAGES	15,498	13,123	13,140	13,318	13,318	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	500	26	0	0	0	0	0.0%
FICA	27,717	24,733	24,664	24,814	23,535	(1,279)	(5.2%)
VRS	45,611	42,756	40,965	40,965	42,442	1,477	3.6%
HMP	37,074	35,058	38,640	42,456	39,873	(2,583)	(6.1%)
GROUP LIFE	3,082	2,661	2,768	2,768	3,267	499	18.0%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	761	727	551	551	461	(90)	(16.3%)
PROGRAMMING SERVICES	7,350	3,544	4,350	4,350	8,300	3,950	90.8%
OTHER CONTRACTED SVCS	0	490	1,500	1,500	6,500	5,000	333.3%
REPAIR & MAINTAIN	250	0	250	250	400	150	60.0%
MAINT SVC CONTRACT	2,675	2,071	2,675	2,675	2,075	(600)	(22.4%)
ADVERTISING	500	467	500	500	500	0	0.0%
POSTAGE	6,775	6,294	7,025	7,025	7,500	475	6.8%
TELEPHONE	3,100	2,379	2,850	2,850	2,850	0	0.0%
TRAINING	4,275	3,025	3,500	3,500	3,500	0	0.0%
DUES & MEMBERSHIP	525	415	525	525	525	0	0.0%
EMPLOYEE RECOGNITION	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	5,775	4,559	5,775	5,775	5,775	0	0.0%
OTHER OPERATING SUPPLIES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	450	0	(450)	(100.0%)
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	507,790	476,754	458,940	465,321	455,150	(10,171)	(2.2%)

RE ASSESSMENT

SALARIES	214,470	218,935	237,489	239,330	239,330	0	0.0%
PART TIME WAGES	75,000	20,064	35,000	90,000	28,757	(61,243)	(68.0%)
SALARIES-OVERTIME	35,000	17,856	20,000	35,000	2,000	(33,000)	(94.3%)
FICA	21,777	19,227	22,375	22,516	20,662	(1,854)	(8.2%)
VRS	32,222	29,131	31,520	31,520	34,511	2,991	9.5%
HMP	19,452	10,578	18,396	20,213	14,750	(5,463)	(27.0%)
GROUP LIFE	2,177	1,845	2,130	2,130	2,657	527	24.7%
WORKERS COMPENSATION	5,805	5,544	4,319	4,319	2,802	(1,517)	(35.1%)
PROGRAMMING SERVICES	9,775	4,500	10,500	10,500	15,500	5,000	47.6%
PROFESSIONAL SERVICES	50,000	41,539	0	0	0	0	0.0%
BOARD OF EQUALIZATION	16,770	0	16,770	16,770	4,570	(12,200)	(72.7%)
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,924	177	0	0	400	400	100.0%
ADVERTISING	300	0	400	400	400	0	0.0%
POSTAGE	12,000	5,000	13,000	13,000	5,000	(8,000)	(61.5%)
TELEPHONE	4,100	3,869	4,200	4,200	4,200	0	0.0%
LEASE/RENT OF BUILDINGS	0	0	0	0	0	0	0.0%
TRAINING	4,000	2,651	4,000	4,000	8,000	4,000	100.0%
DUES & MEMBERSHIP	2,891	3,697	2,000	2,000	2,000	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	3,150	5,256	7,000	7,000	4,000	(3,000)	(42.9%)
AUTOMOTIVE SUPPLIES	1,800	2,076	2,600	2,600	3,600	1,000	38.5%
CAPITAL OUTLAY NEW	10,000	4,748	0	5,252	0	(5,252)	(100.0%)
Subtotal for Organization	522,613	396,693	431,699	510,750	393,139	(117,611)	(23.0%)

TREASURER

SALARIES	68,016	72,479	67,714	68,239	70,593	2,354	3.4%
SALARIES-STATE	298,684	299,064	297,369	299,064	299,064	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	14,969	6,739	0	0	0	0	0.0%
SALARIES-OVERTIME	1,750	515	0	0	750	750	100.0%
FICA	29,331	26,650	27,929	28,099	28,336	237	0.8%
VRS	48,294	48,374	48,374	48,374	53,305	4,931	10.2%
HMP	37,830	34,357	39,504	43,400	40,731	(2,669)	(6.1%)
GROUP LIFE	3,264	3,011	3,269	3,269	4,103	834	25.5%
WORKERS COMPENSATION	805	769	624	624	556	(68)	(10.9%)
LEGAL SERVICES	2,500	(2,727)	2,500	2,500	2,500	0	0.0%
PROGRAMMING SERVICES	925	551	551	551	565	14	2.5%
REPAIR & MAINTAIN	1,174	0	85	85	75	(10)	(11.8%)
MAINT SVC CONTRACT	790	710	790	790	545	(245)	(31.0%)
PRINTING	13,180	10,691	12,771	12,771	23,022	10,251	80.3%
ADVERTISING	243	168	0	0	0	0	0.0%
PURCHASE SERVICES/GOVMT	40,490	21,476	40,490	40,490	40,490	0	0.0%
POSTAGE	63,126	61,240	63,821	63,821	61,887	(1,934)	(3.0%)
TELEPHONE	2,395	2,146	2,715	2,715	2,928	213	7.8%
LEASE/RENT OF EQUIPMENT	6,799	4,248	7,099	7,099	0	(7,099)	(100.0%)
TRAINING	6,751	4,692	4,755	4,755	4,789	34	0.7%
DUES & MEMBERSHIP	1,060	864	840	840	825	(15)	(1.8%)
OFFICE SUPPLIES	2,896	1,172	2,675	2,675	2,225	(450)	(16.8%)
BOOKS & SUBSCRIPTIONS	100	65	150	150	150	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	645,372	597,254	624,025	630,311	637,439	7,128	1.1%

FINANCE

SALARIES	229,333	228,541	226,756	228,514	229,952	1,438	0.6%
PART TIME WAGES	1,000	0	0	0	0	0	0.0%
SALARIES-OVERTIME	700	90	0	0	0	0	0.0%
FICA	17,674	16,572	17,347	17,481	17,591	110	0.6%
VRS	30,203	30,095	30,095	30,095	33,159	3,064	10.2%
HMP	15,978	16,479	18,372	20,184	18,367	(1,817)	(9.0%)
GROUP LIFE	2,041	1,873	2,034	2,034	2,552	518	25.5%
WORKERS COMPENSATION	485	463	388	388	345	(43)	(11.1%)
LEGAL SERVICES	3,000	0	0	0	1,000	1,000	100.0%
PROFESSIONAL SERVICES	54,180	57,250	58,045	58,045	65,839	7,794	13.4%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	5,743	4,937	5,242	5,242	4,540	(702)	(13.4%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
PRINTING	4,350	2,167	2,730	2,730	1,275	(1,455)	(53.3%)
POSTAGE	200	114	200	200	150	(50)	(25.0%)
TELEPHONE	1,500	1,892	1,848	1,848	1,960	112	6.1%
TRAINING	4,355	3,270	3,000	3,000	2,480	(520)	(17.3%)
DUES & MEMBERSHIP	1,302	1,331	1,311	1,311	1,311	0	0.0%
OFFICE SUPPLIES	4,299	2,705	4,400	4,400	4,000	(400)	(9.1%)
BOOKS & SUBSCRIPTIONS	500	333	185	185	205	20	10.8%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	376,843	368,113	371,953	375,657	384,726	9,069	2.4%

DEPT OF INFORMATION TECH

SALARIES	572,145	562,232	567,998	572,401	587,162	14,761	2.6%
PART TIME WAGES	35,608	23,758	34,132	34,617	26,500	(8,117)	(23.4%)
SALARIES-OVERTIME	24,480	6,828	0	0	0	0	0.0%
FICA	46,608	42,562	46,063	46,437	46,945	508	1.1%
VRS	75,351	74,016	75,385	75,385	84,717	9,332	12.4%
HMP	54,523	50,591	63,156	69,394	63,122	(6,272)	(9.0%)
GROUP LIFE	5,092	4,606	5,094	5,094	6,517	1,423	27.9%
WORKERS COMPENSATION	1,279	1,221	1,032	1,032	1,352	320	31.0%
PROFESSIONAL SERVICES	2,000	7,637	2,000	2,000	2,000	0	0.0%
COMPUTER LICENSES	185,600	204,971	185,600	185,600	208,785	23,185	12.5%
REPAIR & MAINTAIN	300	234	300	300	300	0	0.0%
MAINT SVC CONTRACT	12,000	11,551	12,000	12,000	12,000	0	0.0%
PRINTING	1,500	80	1,500	1,500	1,500	0	0.0%
POSTAGE	300	265	300	300	300	0	0.0%
TELEPHONE	9,000	8,376	9,000	9,000	9,000	0	0.0%
TELECOMMUNICATION LINES	15,260	17,672	15,260	15,260	15,260	0	0.0%
TRAINING	10,020	12,820	8,000	8,000	8,000	0	0.0%
DUES & MEMBERSHIP	700	740	700	700	700	0	0.0%
OFFICE SUPPLIES	1,700	1,434	1,700	1,700	1,700	0	0.0%
AUTOMOTIVE SUPPLIES	1,200	877	1,200	1,200	1,200	0	0.0%
BOOKS & SUBSCRIPTIONS	200	275	200	200	200	0	0.0%
DATA PROCESSING SUPPLIES	2,000	1,702	2,000	2,000	2,000	0	0.0%
CAPITAL OUTLAY NEW	11,797	0	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	1,000	1,301	0	0	1,500	1,500	100.0%
EDP EQUIPMENT	12,000	6,206	12,000	12,000	12,000	0	0.0%
Subtotal for Organization	1,081,663	1,041,956	1,044,620	1,056,120	1,092,760	36,640	3.5%

CENTRAL PURCHASING

SALARIES	154,593	161,133	147,242	148,383	130,783	(17,600)	(11.9%)
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	750	539	0	0	0	0	0.0%
FICA	11,884	11,433	11,264	11,351	10,005	(1,346)	(11.9%)
VRS	20,360	19,172	19,542	19,542	18,859	(683)	(3.5%)
HMP	13,597	13,233	18,828	20,685	18,367	(2,318)	(11.2%)
GROUP LIFE	1,376	1,193	1,321	1,321	1,452	131	9.9%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
WORKERS COMPENSATION	326	311	252	252	196	(56)	(22.2%)
PROFESSIONAL SERVICES	2,000	24	2,000	2,000	1,500	(500)	(25.0%)
REPAIR & MAINTAIN	300	0	300	300	300	0	0.0%
REPAIR & MAINTAIN/EQUIP	400	273	400	400	400	0	0.0%
MAINT SVC CONTRACT	8,000	4,828	7,653	7,653	7,325	(328)	(4.3%)
PRINTING	1,500	132	800	800	800	0	0.0%
ADVERTISING	14,500	6,531	7,200	7,200	5,000	(2,200)	(30.6%)
POSTAGE	43,323	38,990	40,983	40,983	45,083	4,100	10.0%
TELEPHONE	1,775	1,429	1,800	1,800	1,500	(300)	(16.7%)
LEASE/RENT OF EQUIPMENT	10,442	9,828	9,828	9,828	9,828	0	0.0%
TRAINING	5,825	5,838	4,750	4,750	5,150	400	8.4%
DUES & MEMBERSHIP	500	505	500	500	450	(50)	(10.0%)
OFFICE SUPPLIES	3,500	3,311	3,500	3,500	3,500	0	0.0%
BOOKS & SUBSCRIPTIONS	1,260	741	736	736	800	64	8.7%
OTHER OPERATING SUPPLIES	0	(330)	0	0	0	0	0.0%
INVENTORY SUPPLIES	1,000	1,341	500	500	1,000	500	100.0%
COPY SUPPLIES	500	122	500	500	500	0	0.0%
CAPITAL OUTLAY NEW	0	818	0	0	0	0	0.0%
Subtotal for Organization	297,711	281,393	279,899	282,984	262,798	(20,186)	(7.1%)

INSURANCE

VEHICLE INSURANCE	75,520	71,854	82,632	82,632	72,111	(10,521)	(12.7%)
SURETY BOND PAYMENTS	250	400	250	250	250	0	0.0%
VOLUNTEER ACCIDENT INS	4,700	4,640	4,700	4,700	4,700	0	0.0%
GENERAL LIABILITY INSUR	41,024	38,196	43,924	43,924	41,392	(2,532)	(5.8%)
PROPERTY INSURANCE	45,702	47,672	53,393	53,393	49,511	(3,882)	(7.3%)
Subtotal for Organization	167,196	162,762	184,899	184,899	167,964	(16,935)	(9.2%)

DEPT OF HOUSING

SALARIES	86,938	86,938	86,269	86,938	86,938	0	0.0%
PART TIME WAGES	133	133	0	0	0	0	0.0%
SALARIES-OVERTIME	1,067	134	0	0	0	0	0.0%
FICA	6,743	6,849	6,600	6,651	6,651	0	0.0%
VRS	11,450	11,450	11,450	11,450	12,536	1,086	9.5%
GROUP LIFE	774	713	774	774	965	191	24.7%
WORKERS COMPENSATION	1,456	1,390	1,060	1,060	875	(185)	(17.5%)
MAINT SVC CONTRACT	440	350	440	440	440	0	0.0%
POSTAGE	1,285	1,075	1,285	1,285	1,285	0	0.0%
TELEPHONE	545	398	545	545	545	0	0.0%
TRAVEL-MILEAGE	2,875	3,280	2,875	2,875	1,000	(1,875)	(65.2%)
TRAINING	500	0	500	500	500	0	0.0%
TRAVEL-VEHICLE ALLOWANCE	2,400	1,800	0	0	0	0	0.0%
OFFICE SUPPLIES	1,600	1,545	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	118,206	116,053	113,398	114,118	113,335	(783)	(0.7%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
REGISTRAR							
SALARIES	31,379	17,379	31,138	31,379	31,379	0	0.0%
SALARIES-STATE	47,647	47,647	47,647	47,647	47,647	0	0.0%
PART TIME WAGES	20,321	27,909	12,185	12,343	12,343	0	0.0%
SALARIES-ELECT OFFIC	27,000	33,140	27,000	27,000	27,000	0	0.0%
SALARIES-OVERTIME	2,000	6,733	0	0	0	0	0.0%
BOARD MEMBER SALARIES	8,019	8,018	8,019	8,019	8,018	(1)	(0.0%)
FICA	8,367	7,801	7,572	7,603	7,603	0	0.0%
VRS	10,408	8,686	10,408	10,408	11,396	988	9.5%
HMP	6,252	3,125	7,188	7,896	7,185	(711)	(9.0%)
GROUP LIFE	703	583	703	703	877	174	24.8%
WORKERS COMPENSATION	286	272	215	215	190	(25)	(11.6%)
MAINT SVC CONTRACT	1,000	1,258	1,000	1,000	1,000	0	0.0%
ADVERTISING	1,500	817	750	750	700	(50)	(6.7%)
POSTAGE	100	105	100	100	100	0	0.0%
TELEPHONE	2,000	1,382	2,000	2,000	2,000	0	0.0%
LEASE/RENT OF BUILDINGS	1,500	1,500	1,500	1,500	1,500	0	0.0%
TRAINING	2,000	4,287	2,000	2,000	2,000	0	0.0%
DUES & MEMBERSHIP	450	401	450	450	500	50	11.1%
OFFICE SUPPLIES	3,000	2,485	3,000	3,000	3,000	0	0.0%
ELECTION SUPPLIES	10,000	14,647	12,000	12,000	13,000	1,000	8.3%
FURNITURE/FIXTURES-NEW	3,800	3,300	0	0	0	0	0.0%
Subtotal for Organization	187,732	191,477	174,875	176,013	177,438	1,425	0.8%

TRANSFERS OUT

TRANSFERS OUT	31,064,937	29,700,277	26,704,008	26,806,918	26,909,093	102,175	0.4%
Subtotal for Organization	31,064,937	29,700,277	26,704,008	26,806,918	26,909,093	102,175	0.4%

CIRCUIT COURT JUDGE

SALARIES	39,505	40,690	40,377	40,690	40,690	0	0.0%
SALARIES-OTHER	11,500	10,799	11,500	11,500	11,500	0	0.0%
FICA	3,022	3,024	3,089	3,113	3,113	0	0.0%
VRS	5,203	5,359	5,359	5,359	5,867	508	9.5%
HMP	3,474	3,477	3,996	4,392	3,997	(395)	(9.0%)
GROUP LIFE	352	333	362	362	452	90	24.9%
WORKERS COMPENSATION	83	79	69	69	61	(8)	(11.6%)
REPAIR & MAINTAIN	250	81	250	250	250	0	0.0%
PRINTING	400	543	400	400	400	0	0.0%
POSTAGE	300	446	300	300	300	0	0.0%
TELEPHONE	1,700	1,115	1,700	1,700	1,700	0	0.0%
TRAINING	500	0	500	500	500	0	0.0%
DUES & MEMBERSHIP	200	0	200	200	200	0	0.0%
OFFICE SUPPLIES	1,000	867	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,489	2,500	2,500	2,500	0	0.0%
Subtotal for Organization	69,989	69,303	71,602	72,335	72,530	195	0.3%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
GENERAL DIST COURT							
LEGAL SERVICES	10,000	900	60,000	60,000	20,000	(40,000)	(66.7%)
REPAIR & MAINTAIN	500	0	500	500	500	0	0.0%
MAINT SVC CONTRACT	1,500	218	1,500	1,500	1,000	(500)	(33.3%)
POSTAGE	1,750	912	1,500	1,500	1,500	0	0.0%
TELEPHONE	3,000	2,694	3,000	3,000	3,000	0	0.0%
TRAINING	2,000	1,852	500	500	2,000	1,500	300.0%
DUES & MEMBERSHIP	200	170	300	300	500	200	66.7%
OFFICE SUPPLIES	4,500	4,217	4,500	4,500	4,500	0	0.0%
BOOKS & SUBSCRIPTIONS	2,500	2,179	3,000	3,000	3,500	500	16.7%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	25,950	13,142	74,800	74,800	36,500	(38,300)	(51.2%)

COMM OF ACCTS

OTHER OPERATING SUPPLIES	500	661	550	550	600	50	9.1%
Subtotal for Organization	500	661	550	550	600	50	9.1%

MAGISTRATE

MAINT SVC CONTRACT	300	142	300	300	0	(300)	(100.0%)
POSTAGE	100	31	100	100	100	0	0.0%
TRAVEL-MILEAGE	5,000	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	50	25	50	50	50	0	0.0%
OFFICE SUPPLIES	200	3,059	2,050	2,050	2,050	0	0.0%
Subtotal for Organization	5,650	3,256	2,500	2,500	2,200	(300)	(12.0%)

J & D COURT

MAINT SVC CONTRACT	3,700	2,410	3,000	3,000	2,800	(200)	(6.7%)
DRY CLEANING/LAUNDRY	0	0	75	75	75	0	0.0%
POSTAGE	72	72	0	0	0	0	0.0%
TELEPHONE	5,800	5,550	6,000	6,000	6,000	0	0.0%
LEASE/RENT OF EQUIPMENT	3,239	3,238	2,000	3,400	2,000	(1,400)	(41.2%)
TRAINING	468	465	400	400	400	0	0.0%
DUES & MEMBERSHIP	210	195	200	200	200	0	0.0%
OFFICE SUPPLIES	5,242	5,268	6,000	4,600	5,700	1,100	23.9%
BOOKS & SUBSCRIPTIONS	1,789	2,222	2,300	2,300	2,300	0	0.0%
CAPITAL OUTLAY NEW	40	40	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	20,560	19,460	19,975	19,975	19,475	(500)	(2.5%)

COURT SERVICE UNIT

JUVENILE DETENTION	134,600	214,764	170,000	170,000	169,200	(800)	(0.5%)
GROUP HOME	9,000	2,937	7,500	7,500	7,500	0	0.0%
POSTAGE	40	42	40	40	40	0	0.0%
TELEPHONE	5,000	2,992	4,500	4,500	4,500	0	0.0%
LEASE/RENT OF BUILDINGS	9,400	7,425	9,800	9,800	10,200	400	4.1%
OFFICE SUPPLIES	500	488	500	500	500	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FURNITURE/FIXTURES-NEW	670	670	0	0	0	0	0.0%
Subtotal for Organization	159,210	229,318	192,340	192,340	191,940	(400)	(0.2%)

COLONIAL GROUP HOME COMM

ADMINISTRATIVE SERVICES	2,180	2,180	2,180	2,180	2,180	0	0.0%
PSYCHOLOGICAL SERVICES	10,229	10,229	10,229	10,229	10,229	0	0.0%
GROUP HOME	0	0	0	0	0	0	0.0%
CROSSROADS	102,142	102,142	102,142	102,142	102,142	0	0.0%
PROJECT INSIGHT	34,372	34,372	34,372	34,372	34,372	0	0.0%
COMMUNITY SUPERVISION	59,892	59,892	59,892	59,892	59,892	0	0.0%
TELEPHONE	1,800	1,736	1,800	1,800	1,800	0	0.0%
Subtotal for Organization	210,615	210,551	210,615	210,615	210,615	0	0.0%

CLERK OF CIRCUIT COURT

SALARIES	24,513	24,513	24,324	24,513	25,739	1,226	5.0%
SALARIES-STATE	259,707	259,706	258,504	259,706	259,706	0	0.0%
PART TIME WAGES	0	1,470	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	2,000	135	0	0	0	0	0.0%
FICA	21,808	20,262	21,637	21,743	21,837	94	0.4%
VRS	37,432	37,432	37,432	37,432	41,161	3,729	10.0%
HMP	30,882	19,478	22,392	24,605	22,391	(2,214)	(9.0%)
GROUP LIFE	2,530	2,329	2,530	2,530	3,168	638	25.2%
WORKERS COMPENSATION	601	574	483	483	428	(55)	(11.4%)
AUDITING SERVICES	3,000	3,903	2,500	2,500	2,500	0	0.0%
PROFESSIONAL SERVICES	8,000	5,151	7,000	7,000	7,000	0	0.0%
REPAIR & MAINTAIN	800	0	500	500	500	0	0.0%
MAINT SVC CONTRACT	2,500	946	2,500	2,500	2,500	0	0.0%
PRINTING	1,500	494	900	900	900	0	0.0%
PURCHASE SERVICES/GOVMT	0	0	0	0	0	0	0.0%
POSTAGE	3,200	3,065	3,000	3,000	3,000	0	0.0%
TELEPHONE	3,500	2,238	3,000	3,000	3,000	0	0.0%
LEASE/RENT OF EQUIPMENT	0	0	0	0	0	0	0.0%
TRAINING	3,000	0	1,000	1,000	1,000	0	0.0%
DUES & MEMBERSHIP	500	545	500	500	500	0	0.0%
OFFICE SUPPLIES	9,000	9,153	9,000	9,000	9,000	0	0.0%
BOOKS & SUBSCRIPTIONS	250	0	200	200	200	0	0.0%
OTHER EXPENSES-GRANTS	16,000	15,177	0	7,893	0	(7,893)	(100.0%)
CAPITAL OUTLAY NEW	17,000	50,343	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	447,723	456,914	397,402	409,005	404,530	(4,475)	(1.1%)

VICTIM WITNESS

SALARIES-STATE	34,943	34,943	34,674	34,943	34,943	0	0.0%
PART TIME WAGES	0	0	0	6,240	17,160	10,920	175.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FICA	2,673	2,675	2,652	3,150	3,986	836	26.5%
VRS	4,602	4,602	4,602	4,602	5,039	437	9.5%
HMP	0	0	0	0	0	0	0.0%
GROUP LIFE	311	286	311	311	388	77	24.8%
WORKERS COMPENSATION	49	47	49	49	57	8	16.3%
TELEPHONE	1,584	1,047	1,584	1,584	1,560	(24)	(1.5%)
TRAINING	567	246	567	567	2,025	1,458	257.1%
OFFICE SUPPLIES	2,886	1,952	2,886	2,886	4,045	1,159	40.2%
OTHER EXP-DONATIONS	2,518	2,593	0	0	0	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%
Subtotal for Organization	50,133	48,390	47,325	54,332	69,203	14,871	27.4%

COMMWEALTH ATTORNEY

SALARIES	34,545	34,545	0	34,545	17,273	(17,272)	(50.0%)
SALARIES-STATE	381,230	382,193	384,168	386,264	369,988	(16,276)	(4.2%)
PART TIME WAGES	30,987	17,780	47,180	30,265	38,637	8,372	27.7%
PART TIME WAGES-STATE	0	2,949	0	0	0	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	33,449	31,850	32,567	34,084	32,150	(1,934)	(5.7%)
VRS	54,758	54,150	50,871	55,421	55,843	422	0.8%
HMP	25,345	23,917	21,936	28,400	31,928	3,528	12.4%
GROUP LIFE	3,700	3,370	3,438	3,745	4,299	554	14.8%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	625	597	600	600	468	(132)	(22.0%)
PROFESSIONAL SERVICES	0	11	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	733	1,000	1,000	1,000	0	0.0%
POSTAGE	500	296	450	450	450	0	0.0%
TELEPHONE	4,500	2,261	4,000	4,000	4,000	0	0.0%
TRAINING	9,000	6,291	6,000	6,000	6,000	0	0.0%
DUES & MEMBERSHIP	4,000	2,989	3,200	3,200	3,200	0	0.0%
OFFICE SUPPLIES	2,000	1,207	2,100	2,100	2,100	0	0.0%
BOOKS & SUBSCRIPTIONS	3,200	2,117	3,200	3,200	3,200	0	0.0%
ASSET FORF-FED	23,625	0	23,628	23,628	25,126	1,498	6.3%
ASSET FORF-STATE	15,638	0	16,277	16,277	18,029	1,752	10.8%
CAPITAL OUTLAY NEW	1,400	1,179	0	99	0	(99)	(100.0%)
Subtotal for Organization	629,502	568,434	600,615	633,278	613,691	(19,587)	(3.1%)

SHERIFF

SALARIES	1,113,442	1,115,903	945,703	952,941	963,627	10,686	1.1%
SALARIES-STATE	1,437,495	1,359,138	1,456,073	1,466,711	1,486,175	19,464	1.3%
PART TIME WAGES	0	0	0	0	0	0	0.0%
PART TIME WAGES-STATE	0	12,043	0	0	0	0	0.0%
SALARIES-OTHER	0	28,052	0	0	0	0	0.0%
SALARIES-EXTRA DUTY	40,000	30,068	40,000	64,000	40,000	(24,000)	(37.5%)
SALARIES-US MARSHALLS	15,000	26,625	15,000	15,000	0	(15,000)	(100.0%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	140,710	114,069	150,710	150,710	158,710	8,000	5.3%
SALARIES-OVERTIME-GRANTS	0	0	0	20,000	13,200	(6,800)	(34.0%)
EDUCATION SUPPLEMENT	11,400	12,554	13,200	13,200	13,800	600	4.5%
SPECIAL DUTY ALLOCATION	12,000	11,668	13,200	13,200	12,000	(1,200)	(9.1%)
FICA	211,909	198,043	202,069	203,437	207,279	3,842	1.9%
VRS	337,460	328,211	320,372	320,372	355,251	34,879	10.9%
HMP	214,652	209,714	240,996	264,785	240,980	(23,805)	(9.0%)
GROUP LIFE	22,805	20,436	21,650	21,650	27,193	5,543	25.6%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	64,988	62,062	64,568	64,568	60,160	(4,408)	(6.8%)
MEDICAL SERVICES	3,200	5,250	3,200	3,200	3,200	0	0.0%
OTHER CONTRACTED SVCS	0	0	22,000	0	0	0	0.0%
REPAIR & MAINTAIN	13,900	5,226	13,900	6,900	6,900	0	0.0%
REPAIR & MAINTAIN/AUTO	149,560	129,037	149,560	149,560	164,560	15,000	10.0%
MAINT SVC CONTRACT	58,000	62,548	58,000	87,000	69,800	(17,200)	(19.8%)
POSTAGE	4,000	2,379	4,000	4,000	4,000	0	0.0%
TELEPHONE	44,000	49,963	44,000	44,000	44,000	0	0.0%
LEASE/RENT OF BUILDINGS	2,000	1,300	2,000	2,000	2,000	0	0.0%
TRAINING	70,819	58,092	60,819	60,819	62,319	1,500	2.5%
DUES & MEMBERSHIP	12,110	8,676	12,110	12,110	12,110	0	0.0%
SUSPENSE EXPENSE	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	15,000	14,501	15,000	15,000	15,000	0	0.0%
AUTOMOTIVE SUPPLIES	180,784	152,495	180,784	180,784	184,784	4,000	2.2%
POLICE SUPPLIES	44,000	25,299	39,000	39,000	39,000	0	0.0%
UNIFORMS	43,326	35,348	38,326	38,326	18,326	(20,000)	(52.2%)
ANIMAL SUPPLIES	0	0	0	0	0	0	0.0%
DARE SUPPLIES	12,000	11,683	12,000	12,000	12,000	0	0.0%
OTHER MISC EXPENSES	8,000	3,818	5,500	5,500	5,500	0	0.0%
ASSET FORF-FED	209,000	28,500	151,215	151,215	100,000	(51,215)	(33.9%)
ASSET FORF-STATE	17,340	6,299	17,469	17,469	17,469	0	0.0%
OTHER EXP-DONATIONS	10,000	200	10,000	10,000	10,000	0	0.0%
OTHER EXPENSES-GRANTS	0	0	0	23,894	12,790	(11,104)	(46.5%)
PROGRAM SUPPLIES	8,000	4,138	8,000	8,000	8,000	0	0.0%
CAPITAL OUTLAY NEW	38,000	35,805	33,000	33,000	33,000	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
CAPITAL-GRANT B	0	3,382	0	20,000	0	(20,000)	(100.0%)
CAPITAL-GRANT C	0	7,221	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	5,000	2,948	3,500	3,500	3,500	0	0.0%
COMMUNICATIONS EQUIPMT	30,000	31,094	30,000	30,000	30,000	0	0.0%
Subtotal for Organization	4,599,900	4,213,786	4,396,924	4,527,851	4,436,633	(91,218)	(2.0%)

E911

SALARIES	144,047	159,065	142,939	144,047	144,047	0	0.0%
PART TIME WAGES	31,786	23,652	16,077	16,328	16,328	0	0.0%
SALARIES-OTHER	0	1,161	0	0	0	0	0.0%
SALARIES-OVERTIME	5,000	8,352	5,000	5,000	5,000	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FICA	13,834	13,869	12,547	12,651	12,651	0	0.0%
VRS	18,971	20,949	18,971	18,971	20,772	1,801	9.5%
HMP	15,978	21,219	21,132	23,216	13,941	(9,275)	(40.0%)
GROUP LIFE	1,282	1,304	1,282	1,282	1,599	317	24.7%
WORKERS COMPENSATION	380	363	281	281	248	(33)	(11.7%)
PROFESSIONAL SERVICES	20,000	3,479	20,000	20,000	20,000	0	0.0%
MAINT SVC CONTRACT	63,000	61,795	63,000	63,000	0	(63,000)	(100.0%)
PRINTING	10,000	7,528	10,000	10,000	10,000	0	0.0%
EDP EQUIPMENT	20,000	25,540	5,000	5,000	0	(5,000)	(100.0%)
Subtotal for Organization	344,278	348,276	316,229	319,776	244,586	(75,190)	(23.5%)

FIRE AND RESCUE

MAINT SVC CONTRACT	25,963	23,373	25,963	25,963	0	(25,963)	(100.0%)
ABINGDON CONTRIBUTION	821,562	821,562	821,562	821,562	821,562	0	0.0%
ABINGDON STATE GRANT	58,250	79,904	68,500	68,500	68,500	0	0.0%
GLOU CONTRIBUTION	819,900	819,900	814,500	814,500	814,500	0	0.0%
GLOU STATE GRANT	58,250	89,904	68,500	68,500	68,500	0	0.0%
PEN EMS COUNCIL	3,478	3,478	3,478	3,478	3,478	0	0.0%
Subtotal for Organization	1,787,403	1,838,121	1,802,503	1,802,503	1,776,540	(25,963)	(1.4%)

STATE FOREST SERVICE

CONTRIBUTIONS	4,957	6,939	6,939	6,939	8,039	1,100	15.9%
Subtotal for Organization	4,957	6,939	6,939	6,939	8,039	1,100	15.9%

RADIO SYSTEM O&M

REPAIR & MAINTAIN	0	0	10,000	10,000	10,000	0	0.0%
MAINT SVC CONTRACT	0	0	0	0	14,884	14,884	100.0%
ELECTRICAL SERVICES	0	0	21,000	21,000	21,000	0	0.0%
PROPANE FUEL	0	0	2,000	2,000	2,000	0	0.0%
TELEPHONE	0	0	0	0	30,000	30,000	100.0%
PMTS TO YORK COUNTY	0	0	0	0	50,000	50,000	100.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	0	0	33,000	33,000	127,884	94,884	287.5%

JAIL

SALARIES	83,605	94,103	82,962	83,605	83,605	0	0.0%
SALARIES-STATE	1,385,710	1,392,223	1,368,598	1,379,207	1,255,798	(123,409)	(8.9%)
PART TIME WAGES	7,146	14,782	7,146	7,146	0	(7,146)	(100.0%)
PART TIME WAGES-STATE	27,087	28,287	26,694	27,090	34,320	7,230	26.7%
SALARIES-OVERTIME	65,000	54,270	65,000	65,000	69,000	4,000	6.2%
FICA	120,001	114,196	118,612	119,503	110,368	(9,135)	(7.6%)
VRS	193,509	184,393	192,652	192,652	193,142	490	0.3%
HMP	152,888	148,198	188,052	206,621	167,328	(39,293)	(19.0%)
GROUP LIFE	13,077	11,475	13,019	13,019	14,867	1,848	14.2%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	41,603	39,730	42,355	42,355	35,372	(6,983)	(16.5%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
MEDICAL SERVICES	165,000	166,368	165,000	165,000	186,000	21,000	12.7%
OTHER CONTRACTED SVCS	0	0	0	12,800	12,800	0	0.0%
REPAIR & MAINTAIN	8,500	8,076	8,500	8,500	8,500	0	0.0%
MAINT SVC CONTRACT	9,352	6,001	9,352	9,352	9,352	0	0.0%
DRY CLEANING/LAUNDRY	5,100	3,152	4,600	4,600	4,600	0	0.0%
PURCHASE SERVICES/GOVMT	0	130	0	0	0	0	0.0%
BOARD PRISONERS	30,000	29,440	21,000	21,000	21,000	0	0.0%
POSTAGE	2,000	512	2,000	2,000	2,000	0	0.0%
TELEPHONE	16,000	10,523	14,000	14,000	14,000	0	0.0%
TRAINING	26,976	15,974	26,976	26,976	28,476	1,500	5.6%
OFFICE SUPPLIES	8,000	7,830	8,000	8,000	8,000	0	0.0%
FOOD SUPPLIES	135,000	123,282	135,000	135,000	135,000	0	0.0%
MEDICAL SUPPLIES	98,000	41,039	98,000	98,000	98,000	0	0.0%
LINEN SUPPLIES	5,000	826	5,000	5,000	5,000	0	0.0%
UNIFORMS	6,000	3,669	3,500	3,500	6,000	2,500	71.4%
OTHER MISC EXPENSES	4,000	3,670	6,000	6,000	3,500	(2,500)	(41.7%)
OTHER EXP-WORK RELEASE	0	4,867	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	2,000	258	2,000	2,000	2,000	0	0.0%
EQUIPMENT-INMATE	38,768	4,778	30,000	35,993	30,000	(5,993)	(16.7%)
Subtotal for Organization	2,649,322	2,512,053	2,644,018	2,693,919	2,538,028	(155,891)	(5.8%)

PRETRIAL AND PROBATION

SALARIES	255,957	250,736	249,849	251,786	251,786	0	0.0%
PART TIME WAGES	9,987	0	9,984	9,984	9,984	0	0.0%
FICA	20,345	18,338	19,877	20,025	20,025	0	0.0%
VRS	33,710	32,790	33,160	33,160	36,308	3,148	9.5%
HMP	29,575	17,475	22,824	25,077	22,820	(2,257)	(9.0%)
GROUP LIFE	2,278	2,041	2,241	2,241	2,795	554	24.7%
WORKERS COMPENSATION	7,101	6,781	7,146	7,146	6,234	(912)	(12.8%)
PROGRAMMING SERVICES	3,532	3,532	3,505	3,505	3,505	0	0.0%
ELECTRICAL SERVICES	2,547	2,547	2,400	2,400	2,520	120	5.0%
POSTAGE	430	430	430	430	440	10	2.3%
TELEPHONE	6,541	6,508	6,400	6,400	7,400	1,000	15.6%
LEASE/RENT OF BUILDINGS	15,259	15,259	15,400	15,400	15,300	(100)	(0.6%)
TRAINING	7,082	7,082	6,110	6,110	6,110	0	0.0%
OFFICE SUPPLIES	3,882	3,882	4,600	4,600	3,920	(680)	(14.8%)
OTHER OPERATING SUPPLIES	10,169	8,936	10,088	10,088	9,736	(352)	(3.5%)
OTHER MISC EXPENSES	3,505	0	3,505	3,505	3,505	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	411,899	376,335	397,519	401,857	402,388	531	0.1%

CODES COMPLIANCE

SALARIES	583,312	581,686	554,327	558,894	541,217	(17,677)	(3.2%)
PART TIME WAGES	34,926	45,032	0	0	0	0	0.0%
SALARIES-OVERTIME	2,000	460	0	0	0	0	0.0%
BOARD MEMBER SALARIES	4,900	4,350	4,650	4,650	4,200	(450)	(9.7%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FICA	47,448	45,245	42,406	42,755	41,082	(1,673)	(3.9%)
VRS	76,822	76,265	73,606	73,606	77,438	3,832	5.2%
HMP	57,660	54,483	59,112	64,944	55,101	(9,843)	(15.2%)
GROUP LIFE	5,191	4,746	4,974	4,974	5,961	987	19.8%
WORKERS COMPENSATION	9,312	8,893	6,309	6,309	5,204	(1,105)	(17.5%)
PROFESSIONAL SERVICES	1,000	500	0	0	0	0	0.0%
OTHER CONTRACTED SVCS	8,500	0	8,500	8,500	8,500	0	0.0%
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	3,205	1,511	2,500	2,500	1,750	(750)	(30.0%)
ADVERTISING	2,750	2,278	2,750	2,750	2,500	(250)	(9.1%)
POSTAGE	0	0	0	0	0	0	0.0%
TELEPHONE	10,000	9,341	10,500	10,500	9,500	(1,000)	(9.5%)
TELECOMMUNICATION LINES	7,020	4,866	5,150	5,150	4,320	(830)	(16.1%)
TRAINING	5,000	3,457	4,500	4,500	4,000	(500)	(11.1%)
CERTIFICATION	2,000	180	1,750	1,750	1,750	0	0.0%
DUES & MEMBERSHIP	750	742	750	750	750	0	0.0%
OFFICE SUPPLIES	3,000	3,046	3,000	3,000	2,750	(250)	(8.3%)
AUTOMOTIVE SUPPLIES	16,325	15,446	15,000	15,000	12,775	(2,225)	(14.8%)
BOOKS & SUBSCRIPTIONS	1,000	1,025	1,000	1,000	3,750	2,750	275.0%
OTHER MISC EXPENSES	10,285	7,067	8,100	8,100	7,500	(600)	(7.4%)
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
ENVIRONMENTAL PROG-GRANTS	0	957	0	0	0	0	0.0%
FURNITURE/FIXTURES-NEW	1,643	1,643	0	0	0	0	0.0%
Subtotal for Organization	894,049	873,218	808,884	819,632	790,048	(29,584)	(3.6%)

ANIMAL CONTROL

SALARIES	159,112	157,759	156,545	157,759	157,759	0	0.0%
PART TIME WAGES	1,300	274	0	0	0	0	0.0%
SALARIES-OVERTIME	22,500	16,419	12,000	12,000	12,000	0	0.0%
ONCALL	6,225	5,981	6,225	6,225	6,225	0	0.0%
FICA	14,469	13,215	13,370	13,463	13,463	0	0.0%
VRS	20,955	20,777	20,777	20,777	22,749	1,972	9.5%
HMP	13,200	16,682	19,176	21,072	19,176	(1,896)	(9.0%)
GROUP LIFE	1,416	1,293	1,404	1,404	1,751	347	24.7%
WORKERS COMPENSATION	2,540	2,426	2,134	2,134	1,921	(213)	(10.0%)
OTHER CONTRACTED SVCS	10,000	28,640	9,500	9,500	9,500	0	0.0%
MAINT SVC CONTRACT	1,300	661	731	731	731	0	0.0%
PRINTING	600	501	581	581	415	(166)	(28.6%)
ADVERTISING	350	38	250	250	250	0	0.0%
POSTAGE	50	9	50	50	50	0	0.0%
TELEPHONE	4,002	3,217	4,371	4,371	3,793	(578)	(13.2%)
TRAINING	3,741	1,891	3,136	3,136	3,136	0	0.0%
HUMANE SOC CONTRACT	24,924	24,040	24,040	24,040	24,040	0	0.0%
HUMANE SOC CONTRIBUTION	45,000	45,888	45,000	45,000	45,000	0	0.0%
DUES & MEMBERSHIP	332	260	332	332	332	0	0.0%
CLAIMS AND BOUNTIES	1,800	217	0	0	400	400	100.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	1,425	733	1,224	1,224	1,087	(137)	(11.2%)
SAFETY EXPENSES	528	528	1,380	1,380	1,380	0	0.0%
JANITORIAL SUPPLIES	1,863	1,491	1,734	1,734	1,694	(40)	(2.3%)
AUTOMOTIVE SUPPLIES	12,829	11,721	12,829	12,829	12,500	(329)	(2.6%)
UNIFORMS	2,100	1,567	2,100	2,100	1,900	(200)	(9.5%)
ANIMAL SUPPLIES	2,200	593	4,032	4,032	4,032	0	0.0%
OTHER OPERATING SUPPLIES	25,269	15,250	1,878	1,878	1,878	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%
COMMUNICATIONS EQUIPMT	1,100	0	2,900	2,900	2,564	(336)	(11.6%)
Subtotal for Organization	381,130	372,069	347,699	350,902	349,726	(1,176)	(0.3%)

MEDICAL EXAM

MEDICAL SERVICES	500	340	500	500	500	0	0.0%
Subtotal for Organization	500	340	500	500	500	0	0.0%

EMERGENCY SERVICES

SALARIES	79,497	9,828	56,186	56,621	56,000	(621)	(1.1%)
PART TIME WAGES	23,122	35,741	22,908	23,130	23,130	0	0.0%
SALARIES-OVERTIME	10,000	900	0	0	0	0	0.0%
FICA	8,615	2,759	6,051	6,101	6,053	(48)	(0.8%)
VRS	11,655	0	7,457	7,457	8,075	618	8.3%
HMP	10,123	0	7,188	7,896	3,997	(3,899)	(49.4%)
GROUP LIFE	788	0	504	504	622	118	23.4%
WORKERS COMPENSATION	2,104	2,009	1,436	1,436	1,171	(265)	(18.5%)
OTHER CONTRACTED SVCS	0	8,167	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,650	1,008	650	650	1,080	430	66.2%
PRINTING	1,500	0	2,500	2,500	1,500	(1,000)	(40.0%)
ADVERTISING	0	0	0	0	400	400	100.0%
POSTAGE	250	102	250	250	250	0	0.0%
TELEPHONE	4,820	1,676	4,820	4,820	1,500	(3,320)	(68.9%)
TRAINING	4,400	355	4,400	4,400	4,400	0	0.0%
DUES & MEMBERSHIP	500	0	500	500	245	(255)	(51.0%)
OFFICE SUPPLIES	3,100	962	3,100	3,100	1,000	(2,100)	(67.7%)
SAFETY EXPENSES	104	104	1,500	1,500	0	(1,500)	(100.0%)
AUTOMOTIVE SUPPLIES	2,800	257	2,800	2,800	2,800	0	0.0%
BOOKS & SUBSCRIPTIONS	350	0	350	350	0	(350)	(100.0%)
OTHER OPERATING SUPPLIES	2,500	310	2,500	2,500	0	(2,500)	(100.0%)
EMERGENCY EVENTS	1,500	234	400	400	400	0	0.0%
OTHER MISC EXPENSES	2,000	229	2,000	2,000	0	(2,000)	(100.0%)
OTHER EXPENSES-GRANTS	0	4,823	0	51,410	0	(51,410)	(100.0%)
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
CAPITAL-GRANT A	54,000	11,488	0	0	0	0	0.0%
OTH EQUIPMENT	0	0	0	0	0	0	0.0%
Subtotal for Organization	225,378	80,953	127,500	180,325	112,623	(67,702)	(37.5%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
PUBLIC WORKS							
SALARIES	227,262	179,390	178,010	179,390	179,390	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	250	0	0	0	0	0	0.0%
FICA	17,405	13,057	13,617	13,723	13,723	0	0.0%
VRS	29,930	23,626	23,626	23,626	25,868	2,242	9.5%
HMP	18,795	12,128	13,944	15,320	13,941	(1,379)	(9.0%)
GROUP LIFE	2,023	1,470	1,597	1,597	1,991	394	24.7%
WORKERS COMPENSATION	1,848	1,765	1,289	1,289	1,072	(217)	(16.8%)
PROFESSIONAL SERVICES	3,000	1,200	3,000	3,000	3,000	0	0.0%
MAINT SVC CONTRACT	818	351	733	733	627	(106)	(14.5%)
POSTAGE	102	82	99	99	44	(55)	(55.6%)
TELEPHONE	1,227	1,076	1,219	1,219	1,316	97	8.0%
TRAINING	1,310	1,106	1,110	1,110	1,110	0	0.0%
DUES & MEMBERSHIP	486	478	171	171	488	317	185.4%
OFFICE SUPPLIES	1,100	599	973	973	973	0	0.0%
AUTOMOTIVE SUPPLIES	679	598	510	510	688	178	34.9%
BOOKS & SUBSCRIPTIONS	559	362	553	553	595	42	7.6%
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	306,854	237,287	240,511	243,373	244,886	1,513	0.6%

REFUSE

CLOSURE PLAN-LANDFILL	9,200	4,580	9,400	9,400	9,300	(100)	(1.1%)
Subtotal for Organization	9,200	4,580	9,400	9,400	9,300	(100)	(1.1%)

BUILDING AND GROUNDS

SALARIES	771,857	733,996	741,974	747,726	747,414	(312)	(0.0%)
PART TIME WAGES	24,438	19,148	23,565	23,975	24,453	478	2.0%
SALARIES-OVERTIME	12,000	5,878	0	0	2,000	2,000	100.0%
ONCALL	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	0	0	0	0	0	0	0.0%
FICA	61,835	54,299	58,564	59,035	59,201	166	0.3%
VRS	101,654	97,776	98,476	98,476	107,777	9,301	9.4%
HMP	110,022	102,254	117,300	128,888	114,959	(13,929)	(10.8%)
GROUP LIFE	6,870	6,085	6,655	6,655	8,296	1,641	24.7%
WORKERS COMPENSATION	21,822	20,839	20,211	20,211	17,401	(2,810)	(13.9%)
PROFESSIONAL SERVICES	200	94	100	100	100	0	0.0%
REPAIR & MAINTAIN	83,200	69,535	80,000	80,000	80,470	470	0.6%
REPAIR & MAINTAIN/AUTO	21,000	20,216	25,000	25,000	26,000	1,000	4.0%
MAINT SVC CONTRACT	47,572	47,510	37,150	37,150	37,203	53	0.1%
ELECTRICAL SERVICES	278,000	303,581	315,000	315,000	260,750	(54,250)	(17.2%)
HEATING SERVICES	21,600	23,104	22,000	22,000	27,000	5,000	22.7%
WATER AND SEWER	55,000	47,890	51,700	51,700	68,785	17,085	33.0%
POSTAGE	50	12	50	50	40	(10)	(20.0%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
TELEPHONE	3,250	2,872	3,250	3,250	3,300	50	1.5%
TRAINING	1,500	777	1,500	1,500	1,500	0	0.0%
OFFICE SUPPLIES	1,050	850	1,000	1,000	900	(100)	(10.0%)
AGRICULTURAL SUPPLIES	9,025	7,216	9,300	9,300	9,300	0	0.0%
SAFETY EXPENSES	1,500	927	700	700	500	(200)	(28.6%)
JANITORIAL SUPPLIES	41,000	38,994	39,500	39,500	39,500	0	0.0%
TOOLS	1,352	1,223	1,300	1,300	1,500	200	15.4%
MAINTENANCE REPAIR PARTS	0	0	0	0	0	0	0.0%
AUTOMOTIVE SUPPLIES	19,500	12,545	12,000	12,000	17,100	5,100	42.5%
UNIFORMS	9,400	8,912	10,100	10,100	9,000	(1,100)	(10.9%)
BOOKS & SUBSCRIPTIONS	200	208	200	200	200	0	0.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
COMMUNICATIONS EQUIPMT	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	5,000	4,947	0	0	0	0	0.0%
Subtotal for Organization	1,709,897	1,631,689	1,676,595	1,694,816	1,664,649	(30,167)	(1.8%)

STATE HEALTH DEPARTMENT

LEASE/RENT OF BUILDINGS	61,509	35,880	61,509	61,509	61,509	0	0.0%
PAYMENT TO STATE	398,643	388,255	398,643	398,643	393,164	(5,479)	(1.4%)
CENTREX PHONE SERVICE	5,500	5,702	5,500	5,500	5,500	0	0.0%
Subtotal for Organization	465,652	429,837	465,652	465,652	460,173	(5,479)	(1.2%)

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	343,020	332,861	341,419	343,783	307,274	(36,509)	(10.6%)
PART TIME WAGES	9,600	12,721	7,920	8,200	37,403	29,203	356.1%
FICA	26,975	24,891	26,725	26,927	26,368	(559)	(2.1%)
VRS	45,176	43,673	45,276	45,276	44,309	(967)	(2.1%)
HMP	29,197	26,913	34,008	37,365	26,817	(10,548)	(28.2%)
GROUP LIFE	3,053	2,718	3,060	3,060	3,411	351	11.5%
WORKERS COMPENSATION	1,728	1,650	1,267	1,267	1,137	(130)	(10.3%)
PROFESSIONAL SERVICES	9,450	4,044	4,500	4,500	4,500	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
MAINT SVC CONTRACT	1,000	770	1,000	1,000	850	(150)	(15.0%)
PRINTING	19,500	14,396	13,500	13,500	18,050	4,550	33.7%
POSTAGE	574	119	252	252	252	0	0.0%
TELEPHONE	2,820	3,061	3,120	3,120	3,120	0	0.0%
TRAINING	5,200	1,830	2,960	2,960	2,160	(800)	(27.0%)
DUES & MEMBERSHIP	343	245	120	120	22	(98)	(81.7%)
OFFICE SUPPLIES	4,000	3,218	3,000	3,000	2,500	(500)	(16.7%)
OTHER EXP-DONATIONS	6,495	3,636	3,000	5,300	3,000	(2,300)	(43.4%)
PROGRAM SUPPLIES	4,100	766	2,600	2,576	2,100	(476)	(18.5%)
CAPITAL OUTLAY NEW	1,203	1,751	0	0	0	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FURNITURE/FIXTURES-NEW	300	0	0	0	0	0	0.0%
Subtotal for Organization	513,734	479,263	493,727	502,206	483,273	(18,933)	(3.8%)

CABLE TV SERVICES

SALARIES	0	0	0	0	0	0	0.0%
PART TIME WAGES	23,353	23,028	23,051	23,350	23,350	0	0.0%
FICA	1,786	1,742	1,763	1,786	1,786	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%
WORKERS COMPENSATION	84	80	86	86	82	(4)	(4.7%)
PROFESSIONAL SERVICES	10,000	711	10,000	9,500	10,000	500	5.3%
MAINT SVC CONTRACT	2,000	0	2,000	2,000	2,000	0	0.0%
TELEPHONE	600	0	600	600	600	0	0.0%
TRAINING	2,300	0	2,300	2,300	600	(1,700)	(73.9%)
DUES & MEMBERSHIP	200	120	0	0	0	0	0.0%
OFFICE SUPPLIES	500	562	400	400	400	0	0.0%
CAPITAL OUTLAY NEW	78,986	58,112	0	500	0	(500)	(100.0%)
FURNITURE/FIXTURES-NEW	1,000	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	120,809	84,354	40,200	40,522	38,818	(1,704)	(4.2%)

COMMUNITY COLLEGE

COMM COLLEGE CONTRIB	11,269	11,269	11,889	11,889	11,889	0	0.0%
Subtotal for Organization	11,269	11,269	11,889	11,889	11,889	0	0.0%

PARKS AND RECREATION

SALARIES	335,328	336,079	333,494	336,079	336,079	0	0.0%
PART TIME WAGES	117,672	112,634	118,207	118,361	118,345	(16)	(0.0%)
SALARIES-OVERTIME	250	501	0	0	0	0	0.0%
ONCALL	0	0	0	0	0	0	0.0%
FICA	34,674	31,484	34,555	34,765	34,763	(2)	(0.0%)
VRS	44,163	44,262	44,262	44,262	48,463	4,201	9.5%
HMP	44,479	44,943	51,144	56,189	54,319	(1,870)	(3.3%)
GROUP LIFE	2,984	2,755	2,991	2,991	3,730	739	24.7%
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.0%
WORKERS COMPENSATION	13,773	13,153	10,725	10,725	9,688	(1,037)	(9.7%)
PROFESSIONAL SERVICES	3,460	2,118	1,650	1,650	1,650	0	0.0%
OTHER CONTRACTED SVCS	22,300	15,233	19,502	19,502	16,404	(3,098)	(15.9%)
MAINT SVC CONTRACT	3,366	3,451	3,366	3,366	4,500	1,134	33.7%
ELECTRICAL SERVICES	10,000	7,293	2,475	2,475	3,000	525	21.2%
WATER AND SEWER	1,800	845	1,300	1,300	1,600	300	23.1%
POSTAGE	75	5	25	25	25	0	0.0%
TELEPHONE	4,250	3,186	4,000	4,000	2,200	(1,800)	(45.0%)
LEASE/RENT OF EQUIPMENT	5,151	4,018	5,103	5,103	5,103	0	0.0%
TRAINING	2,600	2,024	1,710	1,710	1,940	230	13.5%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
DUES & MEMBERSHIP	875	691	755	755	655	(100)	(13.2%)
SPECIAL EVENTS	34,000	30,590	19,400	19,400	19,400	0	0.0%
OFFICE SUPPLIES	3,100	3,014	2,900	2,900	2,900	0	0.0%
SAFETY EXPENSES	634	634	700	700	700	0	0.0%
MAINTENANCE SUPPLIES	16,500	16,986	14,450	14,450	14,450	0	0.0%
AUTOMOTIVE SUPPLIES	7,000	7,780	7,000	7,000	8,300	1,300	18.6%
UNIFORMS	1,290	773	1,290	1,290	1,000	(290)	(22.5%)
OTHER EXP-DONATIONS	10,000	8,621	10,000	10,000	10,000	0	0.0%
OTHER EXPENSES-GRANTS	0	305	0	0	0	0	0.0%
PROGRAM SUPPLIES	30,375	24,707	18,788	18,788	17,650	(1,138)	(6.1%)
CAPITAL OUTLAY NEW	24,000	20,728	0	0	0	0	0.0%
CAPITAL-GRANT A	0	0	0	0	0	0	0.0%
Subtotal for Organization	774,099	738,812	709,792	717,786	716,864	(922)	(0.1%)

GLOU POINT BEACH

PART TIME WAGES	16,576	10,182	15,592	15,592	15,592	0	0.0%
SALARIES-OVERTIME	0	0	0	0	0	0	0.0%
FICA	1,268	749	1,193	1,193	1,193	0	0.0%
WORKERS COMPENSATION	554	529	404	404	365	(39)	(9.7%)
REPAIR & MAINTAIN	0	0	0	0	0	0	0.0%
ELECTRICAL SERVICES	2,600	3,325	3,100	3,100	3,100	0	0.0%
WATER AND SEWER	1,000	1,209	1,100	1,100	1,400	300	27.3%
TELEPHONE	160	158	164	164	164	0	0.0%
LEASE/RENT OF EQUIPMENT	1,900	2,119	2,100	2,100	2,150	50	2.4%
FOOD SUPPLIES	8,600	6,499	7,500	7,500	7,000	(500)	(6.7%)
JANITORIAL SUPPLIES	100	0	0	0	0	0	0.0%
UNIFORMS	150	134	150	150	150	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
Subtotal for Organization	32,908	24,903	31,303	31,303	31,114	(189)	(0.6%)

BEAVERDAM PARK

SALARIES	103,190	104,365	103,576	104,379	69,279	(35,100)	(33.6%)
PART TIME WAGES	28,848	31,685	28,848	28,848	42,848	14,000	48.5%
SALARIES-OVERTIME	500	0	0	0	0	0	0.0%
FICA	10,139	10,315	10,131	10,192	8,578	(1,614)	(15.8%)
VRS	13,590	12,908	13,747	13,747	9,990	(3,757)	(27.3%)
HMP	6,948	290	0	0	6,756	6,756	100.0%
GROUP LIFE	918	803	929	929	769	(160)	(17.2%)
WORKERS COMPENSATION	4,427	4,228	3,451	3,451	2,624	(827)	(24.0%)
REPAIR & MAINTAIN	250	232	500	500	500	0	0.0%
ELECTRICAL SERVICES	6,090	6,071	4,790	4,790	4,790	0	0.0%
TELEPHONE	700	695	800	800	1,250	450	56.3%
LEASE/RENT OF EQUIPMENT	225	201	240	240	240	0	0.0%
TRAINING	1,120	420	750	750	750	0	0.0%
OFFICE SUPPLIES	1,320	1,372	900	900	900	0	0.0%
FOOD SUPPLIES	9,200	9,035	9,500	9,500	9,500	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
SAFETY EXPENSES	1,300	295	600	600	600	0	0.0%
MAINTENANCE SUPPLIES	7,425	6,703	6,200	6,200	6,200	0	0.0%
AUTOMOTIVE SUPPLIES	3,800	2,510	3,500	3,500	3,100	(400)	(11.4%)
UNIFORMS	1,500	29	1,500	1,500	1,500	0	0.0%
MERCH FOR RESALE	1,000	0	250	250	250	0	0.0%
EQUIP FOR RENT	5,520	2,902	4,940	4,940	4,940	0	0.0%
PROGRAM SUPPLIES	2,900	2,508	1,600	1,600	1,600	0	0.0%
CAPITAL OUTLAY NEW	13,797	11,299	4,850	7,750	0	(7,750)	(100.0%)
Subtotal for Organization	224,707	208,866	201,602	205,366	176,964	(28,402)	(13.8%)

DAFFODIL FESTIVAL

MAINT SVC CONTRACT	0	76	18	18	18	0	0.0%
PRINTING	2,650	0	2,650	2,650	2,650	0	0.0%
ADVERTISING	2,500	2,184	2,500	2,500	2,500	0	0.0%
POSTAGE	0	0	150	150	150	0	0.0%
SPECIAL EVENTS	23,650	51,163	25,582	25,582	25,582	0	0.0%
AGRICULTURAL SUPPLIES	5,250	317	5,250	5,250	5,250	0	0.0%
PROGRAM SUPPLIES	3,850	100	3,850	3,850	3,850	0	0.0%
Subtotal for Organization	37,900	53,841	40,000	40,000	40,000	0	0.0%

HISTORY MUSEUM/COMMITTEE

PART TIME WAGES	38,477	37,757	38,019	38,480	38,480	0	0.0%
FICA	2,943	2,841	2,909	2,944	2,944	0	0.0%
WORKERS COMPENSATION	81	77	65	65	58	(7)	(10.8%)
PROFESSIONAL SERVICES	750	57	250	250	0	(250)	(100.0%)
OTHER CONTRACTED SVCS	0	0	700	700	700	0	0.0%
MAINT SVC CONTRACT	350	96	250	250	250	0	0.0%
PRINTING	200	0	200	200	0	(200)	(100.0%)
ADVERTISING	100	0	0	0	0	0	0.0%
POSTAGE	75	49	75	75	75	0	0.0%
TELEPHONE	400	261	300	300	300	0	0.0%
INSURANCE DEDUCTIBLE	200	0	200	200	200	0	0.0%
TRAINING	100	0	0	0	0	0	0.0%
SPECIAL EVENTS	400	28	300	300	100	(200)	(66.7%)
OFFICE SUPPLIES	450	250	450	450	450	0	0.0%
BOOKS & SUBSCRIPTIONS	100	0	0	0	0	0	0.0%
MERCH FOR RESALE	6,500	3,908	6,500	6,500	6,500	0	0.0%
MUSEUM OPERATIONS	5,250	1,475	4,680	4,680	3,175	(1,505)	(32.2%)
OTHER MISC EXPENSES	200	46	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	3,000	3,000	100.0%
FURNITURE/FIXTURES-NEW	0	0	0	0	380	380	100.0%
Subtotal for Organization	56,576	46,844	54,898	55,394	56,612	1,218	2.2%

LIBRARY

SALARIES	311,253	309,227	306,848	309,227	310,607	1,380	0.4%
PART TIME WAGES	101,916	100,899	100,053	101,628	100,367	(1,261)	(1.2%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
SALARIES-OVERTIME	0	6	0	0	0	0	0.0%
FICA	31,607	30,589	31,128	31,430	31,440	10	0.0%
VRS	40,992	40,725	40,725	40,725	44,790	4,065	10.0%
HMP	24,318	27,816	31,968	35,136	35,164	28	0.1%
GROUP LIFE	2,770	2,534	2,752	2,752	3,448	696	25.3%
WORKERS COMPENSATION	1,706	1,629	1,230	1,230	1,089	(141)	(11.5%)
MAINT SVC CONTRACT	10,000	9,817	11,000	11,000	10,000	(1,000)	(9.1%)
POSTAGE	500	480	550	550	550	0	0.0%
TELEPHONE	6,158	4,940	4,450	4,450	5,000	550	12.4%
TELEPHONE-VSL	2,000	1,984	2,500	2,500	2,200	(300)	(12.0%)
LEASE/RENT OF BUILDINGS	177,500	176,029	177,500	177,500	231,500	54,000	30.4%
TRAINING	3,050	2,246	2,200	2,200	1,500	(700)	(31.8%)
OFFICE SUPPLIES	10,865	10,614	11,808	11,808	3,000	(8,808)	(74.6%)
OFFICE SUPPLIES-VSL	15,000	12,374	9,000	9,000	15,000	6,000	66.7%
AUTOMOTIVE SUPPLIES	1,500	941	1,500	1,500	1,500	0	0.0%
LIBRARY MAT-LOCAL	18,717	10,825	14,000	14,000	8,450	(5,550)	(39.6%)
LIBRARY MAT-VSL	129,419	121,861	102,700	102,700	85,606	(17,094)	(16.6%)
OTHER EXP-DONATIONS	27,950	18,628	20,000	37,050	20,000	(17,050)	(46.0%)
OTHER EXPENSES-GRANTS	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	13,859	13,161	8,500	8,500	6,000	(2,500)	(29.4%)
Subtotal for Organization	931,080	897,328	880,412	904,886	917,211	12,325	1.4%

PLANNING

SALARIES	230,178	181,515	204,625	206,211	207,607	1,396	0.7%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	1,500	62	0	0	0	0	0.0%
BOARD MEMBER SALARIES	7,800	3,575	7,800	7,800	7,800	0	0.0%
FICA	17,723	12,904	15,654	15,775	15,882	107	0.7%
VRS	30,314	23,982	27,158	27,158	29,937	2,779	10.2%
HMP	20,942	19,540	27,300	29,999	30,032	33	0.1%
GROUP LIFE	2,049	1,583	1,835	1,835	2,304	469	25.6%
WORKERS COMPENSATION	487	465	351	351	311	(40)	(11.4%)
OTHER CONTRACTED SVCS	104,069	34,893	5,000	5,000	30,000	25,000	500.0%
MAINT SVC CONTRACT	2,000	1,024	1,500	1,500	1,500	0	0.0%
ADVERTISING	2,500	1,166	2,500	2,500	2,500	0	0.0%
POSTAGE	250	0	200	200	200	0	0.0%
TELEPHONE	3,000	1,389	2,500	2,500	2,000	(500)	(20.0%)
TRAINING	5,600	2,803	5,000	5,000	5,000	0	0.0%
PLANNING DIST COMM	78,599	66,258	59,115	59,115	58,512	(603)	(1.0%)
DUES & MEMBERSHIP	1,500	670	1,200	1,200	1,200	0	0.0%
OFFICE SUPPLIES	3,250	2,350	3,000	3,000	3,000	0	0.0%
AUTOMOTIVE SUPPLIES	1,000	500	1,000	1,000	1,000	0	0.0%
BOOKS & SUBSCRIPTIONS	330	55	300	300	200	(100)	(33.3%)
OTHER OPERATING SUPPLIES	975	1,083	0	0	0	0	0.0%
OTHER MISC EXPENSES	1,095	251	1,000	1,000	1,000	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FURNITURE/FIXTURES-NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	515,161	356,069	367,038	371,444	399,985	28,541	7.7%

ECONOMIC DEVELOPMENT

SALARIES	109,933	109,605	109,087	109,933	109,933	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SALARIES-OVERTIME	0	766	0	0	0	0	0.0%
FICA	8,410	8,286	8,345	8,410	8,410	0	0.0%
VRS	14,478	14,478	14,478	14,478	15,852	1,374	9.5%
HMP	3,871	3,873	4,452	4,893	4,453	(440)	(9.0%)
GROUP LIFE	978	901	978	978	1,220	242	24.7%
WORKERS COMPENSATION	430	411	330	330	268	(62)	(18.8%)
MAINT SVC CONTRACT	0	262	0	0	0	0	0.0%
POSTAGE	0	60	0	0	0	0	0.0%
TELEPHONE	1,000	706	720	720	500	(220)	(30.6%)
TRAINING	3,000	255	1,000	1,000	500	(500)	(50.0%)
TRAVEL-VEHICLE ALLOWANCE	0	0	0	0	0	0	0.0%
HPT RDS ECON DEV ALLIANCE	38,293	38,293	36,419	36,419	36,723	304	0.8%
PEN COUNCIL WORKFORCE DEV	19,006	18,971	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	25,000	10,218	0	0	0	0	0.0%
HPT RDS PARTNERSHIP	10,650	10,650	10,117	10,117	9,815	(302)	(3.0%)
MID PEN BUSI DEV PARTNERS	2,210	2,210	2,210	2,210	2,210	0	0.0%
OFFICE SUPPLIES	150	407	300	300	300	0	0.0%
BOOKS & SUBSCRIPTIONS	150	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	240,559	223,353	210,442	211,794	212,190	396	0.2%

CLEAN COMMUNITY

PART TIME WAGES	13,362	13,615	13,158	13,364	13,364	0	0.0%
FICA	1,022	1,026	1,006	1,022	1,022	0	0.0%
WORKERS COMPENSATION	28	27	23	23	20	(3)	(13.0%)
PROFESSIONAL SERVICES	33,750	8,640	13,500	13,500	13,500	0	0.0%
PROGRAM SUPPLIES	3,876	3,731	3,540	3,540	3,540	0	0.0%
Subtotal for Organization	52,038	27,038	31,227	31,449	31,446	(3)	(0.0%)

TOURISM

SALARIES	36,879	36,879	36,595	36,879	36,879	0	0.0%
PART TIME WAGES	36,753	2,246	0	0	0	0	0.0%
FICA	5,638	2,707	2,799	2,821	2,821	0	0.0%
VRS	4,857	4,857	4,857	4,857	5,318	461	9.5%
HMP	5,874	5,877	6,756	7,424	6,756	(668)	(9.0%)
GROUP LIFE	328	302	328	328	409	81	24.7%
WORKERS COMPENSATION	94	90	63	63	55	(8)	(12.7%)
OTHER CONTRACTED SVCS	57	57	155	155	0	(155)	(100.0%)

FY 2011 General Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
MAINT SVC CONTRACT	150	118	80	80	0	(80)	(100.0%)
PRINTING	3,103	3,003	2,000	2,250	3,800	1,550	68.9%
ADVERTISING	16,316	15,949	13,850	13,850	18,600	4,750	34.3%
ELECTRICAL SERVICES	3,600	0	0	0	0	0	0.0%
POSTAGE	1,200	911	1,200	1,200	1,200	0	0.0%
TELEPHONE	1,126	827	875	875	875	0	0.0%
LEASE/RENT OF BUILDINGS	28,800	0	0	0	0	0	0.0%
TRAINING	2,119	790	1,450	1,450	1,450	0	0.0%
MID PEN TOURISM COUNCIL	0	0	0	2,505	0	(2,505)	(100.0%)
DUES & MEMBERSHIP	4,755	4,755	1,305	1,305	1,755	450	34.5%
SPECIAL EVENTS	650	0	550	550	550	0	0.0%
OFFICE SUPPLIES	1,865	1,476	1,585	1,585	1,585	0	0.0%
OTHER OPERATING SUPPLIES	5,029	3,771	2,805	2,805	0	(2,805)	(100.0%)
OTHER MISC EXPENSES	0	0	0	3,425	0	(3,425)	(100.0%)
CAPITAL OUTLAY NEW	4,000	0	16,428	16,428	16,428	0	0.0%
CAPITAL-GRANT D	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	5,000	5,000	10,080	5,080	101.6%
Subtotal for Organization	163,193	84,615	98,681	105,835	108,561	2,726	2.6%

EXTENSION SERVICE

SALARIES	26,234	26,234	26,032	26,234	26,234	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
FICA	2,007	1,734	1,992	2,007	2,007	0	0.0%
VRS	3,455	3,455	3,455	3,455	3,783	328	9.5%
HMP	3,871	3,873	4,452	4,893	3,997	(896)	(18.3%)
GROUP LIFE	233	215	233	233	291	58	24.9%
WORKERS COMPENSATION	129	123	94	94	87	(7)	(7.4%)
OTHER CONTRACTED SVCS	100	0	0	0	0	0	0.0%
POSTAGE	67	67	68	68	68	0	0.0%
TELEPHONE	1,900	1,364	1,800	1,800	1,500	(300)	(16.7%)
TRAINING	1,500	658	1,500	1,500	1,200	(300)	(20.0%)
EXTENSION SERVICE	50,188	45,069	50,188	50,188	47,625	(2,563)	(5.1%)
JAMESTOWN CONTRIBUTION	2,200	1,500	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	750	622	400	400	400	0	0.0%
OFFICE SUPPLIES	750	604	600	600	600	0	0.0%
AGRICULTURAL SUPPLIES	400	399	400	400	400	0	0.0%
Subtotal for Organization	93,784	85,917	93,414	94,072	90,392	(3,680)	(3.9%)

CIVIC CONTRIBUTIONS

REG AIRPORT AUTHORITY	30,000	30,000	30,000	30,000	23,135	(6,865)	(22.9%)
SENIOR CITIZEN CENTER	15,000	15,000	15,000	15,000	15,000	0	0.0%
PULLER CENTER CONTRIB	13,000	13,000	13,000	13,000	13,000	0	0.0%
SOIL CONSER DIST CONTRIBY	12,500	12,500	12,500	12,500	12,500	0	0.0%
JOB REFERRAL SERVICE	0	0	0	0	0	0	0.0%
TIDEWATER RC&D COUNCIL	850	850	850	850	850	0	0.0%
GLOU HOUSING PARTNERSHIP	38,000	38,000	38,000	38,000	36,000	(2,000)	(5.3%)

FY 2011 General Fund Expenditure Budget

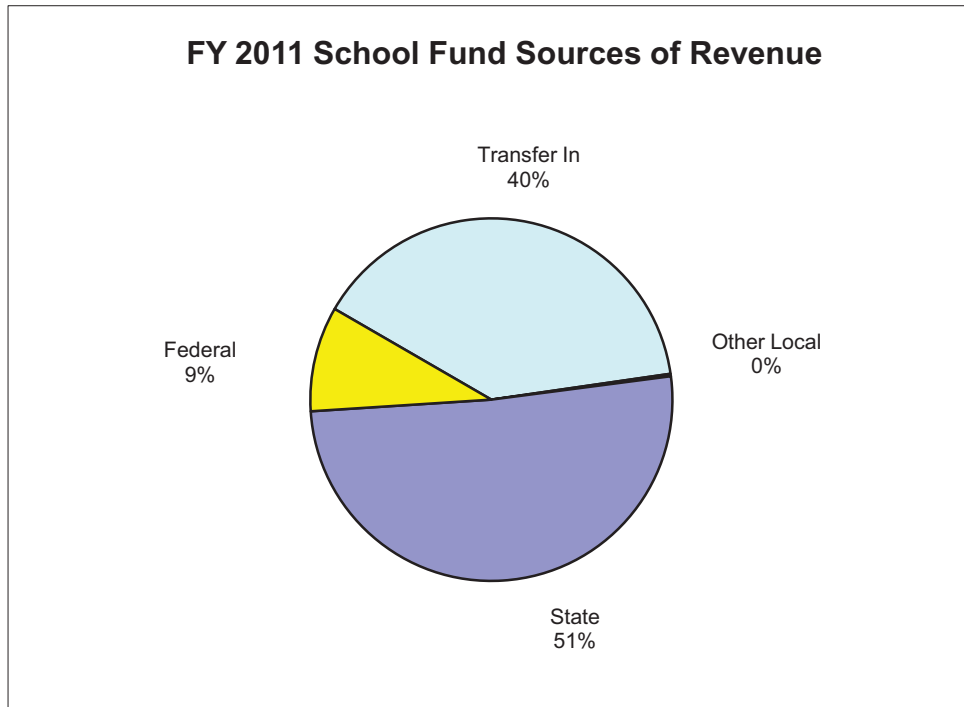
Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
MED FLIGHT SERVICE	1,600	1,600	1,600	1,600	1,600	0	0.0%
FREE CLINIC CONTRIBUTION	15,000	15,000	15,000	15,000	15,000	0	0.0%
LAUREL SHELTER CONTRIBUTI	5,000	5,000	5,000	5,000	5,000	0	0.0%
BAY AGENCY CONTRIBUTION	114,085	114,085	114,085	114,085	114,085	0	0.0%
MID PEN DISABILITIES SER	2,000	2,000	2,000	2,000	2,000	0	0.0%
MIDDLE PEN PROBATION	0	0	0	0	0	0	0.0%
BOYS & GIRLS CLUB	25,000	25,000	25,000	25,000	25,000	0	0.0%
Subtotal for Organization	272,035	272,035	272,035	272,035	263,170	(8,865)	(3.3%)
Total for Fund	55,725,055	52,698,741	50,282,833	51,001,808	50,467,931	(533,877)	(1.0%)

School Section

School Fund

The School Division is working hard to deal with the stark reality of lower revenue from the State (\$4.4 million) and the loss of American Recovery and Reinvestment Act funds (\$1.3 million).

The local appropriation to the School's operating budget is 41.0% of the General Fund budget or \$20,709,596. This figure is \$485,850 or 2.4% more than the present FY 2010 operating appropriation for the school system.



FY 2011 School Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
LOCAL							
RENTAL INCOME	2,000	2,500	2,500	2,500	2,500	0	0.0%
GED TEST FEES	5,818	4,852	5,800	5,800	4,800	(1,000)	(17.2%)
TUITION - NON-RESIDENT	10,000	14,437	10,000	10,000	10,000	0	0.0%
TUITION - DRIVERS ED	16,800	15,200	16,800	16,800	16,800	0	0.0%
TUITION ADULT EDUCATION	0	2,640	1,875	1,875	1,875	0	0.0%
TUITION - SUMMER SCHOOL	32,000	26,585	26,500	26,500	26,500	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	5,337	5,000	5,000	5,000	0	0.0%
SALE OF BUSES	13,500	4,760	5,000	5,000	5,000	0	0.0%
SALE OF EQUIPMENT	5,000	7,481	5,000	5,000	5,000	0	0.0%
OTHER INCOME	10,000	78,347	10,000	10,000	10,000	0	0.0%
TUITION - OTHER COUNTY	22,000	41,166	36,084	36,084	25,000	(11,084)	(30.7%)
TRANSFERS IN	21,984,025	21,432,874	20,223,746	20,223,746	20,709,596	485,850	2.4%
Subtotal for Category	22,105,143	21,636,178	20,348,305	20,348,305	20,822,071	473,766	2.3%
STATE							
SALES TAX	6,237,629	5,638,621	5,689,226	5,689,226	5,269,125	(420,101)	(7.4%)
BASIC AID	19,876,056	19,945,016	18,139,074	18,139,074	15,368,049	(2,771,025)	(15.3%)
ISAP	15,717	15,717	15,717	15,717	15,717	0	0.0%
REMEDIAL SUMMER	100,505	105,060	110,392	110,392	52,778	(57,614)	(52.2%)
FOSTER CARE-REG	12,000	8,823	8,852	8,852	8,983	131	1.5%
ADULT SECONDARY ED	4,860	5,119	4,860	4,860	4,860	0	0.0%
GIFTED ED-SOQ	174,479	172,880	172,565	172,565	167,894	(4,671)	(2.7%)
PREVENT/INTERV/REMEDATIO	271,412	268,924	268,435	268,435	264,899	(3,536)	(1.3%)
ENROLLMENT LOSS	0	92,752	54,163	54,163	0	(54,163)	(100.0%)
STUDENT ACHIEVEMENT GRANT	0	0	0	0	0	0	0.0%
SP ED-SOQ	1,535,419	1,521,344	1,518,574	1,518,574	1,182,718	(335,856)	(22.1%)
COMPOSITE INDEX HH	0	0	0	0	873,212	873,212	100.0%
TEXTBOOK PAYMENTS	459,540	455,327	454,499	454,499	196,025	(258,474)	(56.9%)
MEAL REIMB	0	0	0	0	0	0	0.0%
SOL TRAINING	0	0	0	0	0	0	0.0%
VOC ED-SOQ	430,383	426,437	425,661	425,661	346,980	(78,681)	(18.5%)
INDUSTRIAL BASED CERT	90,500	338	0	0	0	0	0.0%
TRUANCY/SAFE SCHOOLS	0	0	0	0	0	0	0.0%
SOC SEC INST	949,943	941,236	939,522	939,522	884,240	(55,282)	(5.9%)
SOC SEC NON-INST	0	0	0	0	0	0	0.0%
RETIREMENT INST	1,229,110	1,217,843	1,207,957	1,207,957	522,336	(685,621)	(56.8%)
RETIREMENT NON-INST	0	0	0	0	0	0	0.0%
GROUP LIFE INST	42,651	42,260	34,513	34,513	33,579	(934)	(2.7%)
GROUP LIFE NON-INST	0	0	0	0	0	0	0.0%
HARPER SETTLEMENT	0	0	0	0	0	0	0.0%
READING INTERVENTION	64,248	50,194	50,194	50,194	49,745	(449)	(0.9%)
LOTTERY PROCEEDS	923,810	763,092	348,467	348,467	0	(348,467)	(100.0%)
PRIOR YEAR LOTTERY	0	0	0	0	0	0	0.0%
ADULT LITERACY	0	0	0	0	0	0	0.0%

FY 2011 School Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
JVG	0	0	0	0	0	0	0.0%
DROPOUT PREVENTION (YES)	0	0	0	0	0	0	0.0%
HOMEBOUND	41,194	27,444	29,365	29,365	18,072	(11,293)	(38.5%)
HEALTH INCENTIVE	0	0	0	0	0	0	0.0%
REGIONAL PROGRAM	510,350	491,592	491,592	491,592	516,171	24,579	5.0%
VOC ED EQUIPMENT	21,100	13,947	13,947	13,947	14,000	53	0.4%
VOC ED OCCUP PREP	67,109	12,925	15,218	15,218	3,000	(12,218)	(80.3%)
SOL TEACHING MATERIALS	0	0	0	0	0	0	0.0%
SALARY SUPPLEMENT	0	0	0	0	0	0	0.0%
FOSTER CARE SPED	12,620	0	0	0	0	0	0.0%
GOV. SCHOOL REGIONAL	0	10,927	0	0	0	0	0.0%
V I TEACHER	2,050	2,779	2,050	2,050	2,050	0	0.0%
AT RISK-SOQ	129,026	127,912	117,788	117,788	170,042	52,254	44.4%
MAINT SUPP-SOQ	0	0	0	0	0	0	0.0%
ADDITIONAL TEACHERS	0	0	0	0	0	0	0.0%
NATL BD CERT TCHR BONUS	0	30,000	35,000	35,000	35,000	0	0.0%
SOL REMEDIATION	0	0	0	0	0	0	0.0%
PRIMARY CLASS SIZE	355,359	359,294	355,525	355,525	113,103	(242,422)	(68.2%)
AVID	0	0	0	0	0	0	0.0%
VA PRESCHOOL INITIATIVE	51,043	51,043	54,970	54,970	68,008	13,038	23.7%
MENTOR PROGRAM	6,679	4,232	6,679	6,679	3,232	(3,447)	(51.6%)
SPECIAL ED JAILS	0	0	0	0	0	0	0.0%
MISCELLANEOUS	0	0	21,355	21,355	0	(21,355)	(100.0%)
ALT ED PILOT-VIC ACAD	0	0	0	0	0	0	0.0%
ESL	12,264	10,348	11,871	11,871	9,177	(2,694)	(22.7%)
GOV ACADEMIC CHALLENGE	0	0	0	0	0	0	0.0%
RACE TO GED	0	16,363	0	0	0	0	0.0%
INDUSTRY CREDENTIAL STUD	7,500	12,194	7,500	7,500	7,500	0	0.0%
VPI STARTUP/EXPANSION	0	3,798	0	0	0	0	0.0%
OTHER STATE FUNDS	0	0	0	0	0	0	0.0%
STATE JTPA-STATE FLOW	0	0	0	0	0	0	0.0%
PROJECT GRADUATION	0	20,509	0	0	0	0	0.0%
GED WAITING LIST	0	4,486	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	34,820	36,914	36,914	36,914	39,313	2,399	6.5%
TECH RES ASST TEMP	0	0	0	0	0	0	0.0%
Subtotal for Category	33,953,376	33,191,690	30,926,445	30,926,445	26,523,808	(4,402,637)	(14.2%)
FED							
ADULT LITERACY	52,986	36,030	43,960	43,960	43,960	0	0.0%
TITLE I	851,421	793,983	851,421	851,421	851,421	0	0.0%
FEDERAL STIMULUS TITLE I	0	0	243,024	243,024	286,669	43,645	18.0%
TITLE V (FORMER TITLE VI)	6,102	9,230	0	0	0	0	0.0%
TITLE IID (FORM GLS2000)	9,500	9,227	9,227	9,227	9,227	0	0.0%
WORK FORCE INVESTMENT ACT	0	0	0	0	0	0	0.0%
PROJECT SERV	0	0	0	0	0	0	0.0%
MISCELLANEOUS	150,000	17,671	350,000	350,000	150,000	(200,000)	(57.1%)

FY 2011 School Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
JVG	0	0	0	0	0	0	0.0%
FED STIMULUS FUNDS (SFSF)	0	0	2,004,627	2,004,627	0	(2,004,627)	(100.0%)
FED STIMULUS FUNDS (BA)	0	0	0	0	728,783	728,783	100.0%
IMPACT AID	70,000	75,072	70,000	70,000	70,000	0	0.0%
TITLE VI-B	1,205,985	1,226,448	1,226,448	1,226,448	1,254,460	28,012	2.3%
FEDERAL STIMULUS TITLE VI	0	0	710,000	710,000	751,829	41,829	5.9%
CARL PERKINS	92,716	87,404	87,058	87,058	84,924	(2,134)	(2.5%)
HSTW	0	0	0	0	0	0	0.0%
COM THREAD	0	0	0	0	0	0	0.0%
TITLE II	257,089	240,186	259,157	259,157	259,157	0	0.0%
TITLEIV SAFE & DRUGFREE	22,000	9,132	22,000	22,000	0	(22,000)	(100.0%)
ROTC	64,000	59,873	64,000	64,000	64,000	0	0.0%
MEDICAID REIMBURSEMENT	165,000	238,599	138,571	138,571	150,000	11,429	8.2%
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	185,000	166,207	135,000	135,000	170,000	35,000	25.9%
PROJECT LEAD THE WAY	0	0	0	0	0	0	0.0%
Subtotal for Category	3,131,799	2,969,063	6,214,493	6,214,493	4,874,430	(1,340,063)	(21.6%)
Total for Fund	59,190,318	57,796,931	57,489,243	57,489,243	52,220,309	(5,268,934)	(9.2%)

FY 2011 School Fund Expenditure Budget

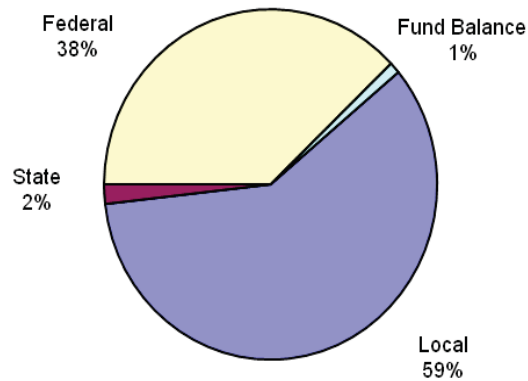
Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
SCHOOL FUND							
Expenditures	59,190,318	57,796,931	57,489,243	57,489,243	52,220,309	(5,268,934)	(9.2%)
Total for Fund	59,190,318	57,796,931	57,489,243	57,489,243	52,220,309	(5,268,934)	(9.2%)

Schools - Cafeteria Budget

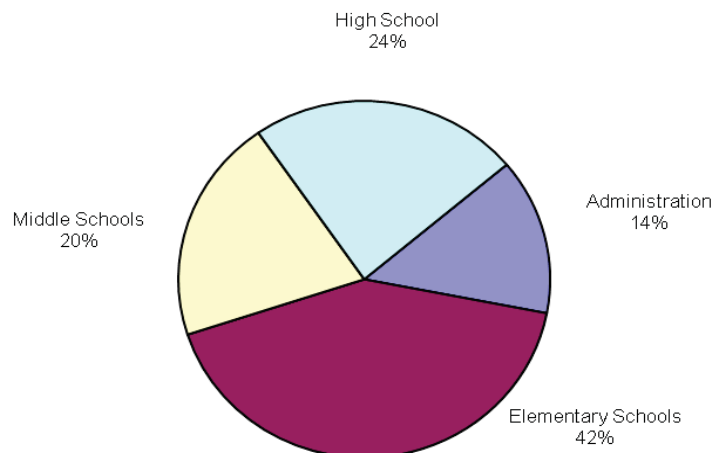
The schools cafeteria budget is financed with no funds from the General Fund next year.

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

FY 2011 Cafeteria Fund Sources of Revenue



FY 2011 Cafeteria Fund Expenditures



FY 2011 Cafeteria Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	20,400	9,368	14,000	14,000	12,000	(2,000)	(14.3%)
LOCAL SALES-ABG	93,520	59,069	82,689	82,689	72,750	(9,939)	(12.0%)
LOCAL SALES-ACH	82,689	64,537	72,500	72,500	72,500	0	0.0%
LOCAL SALES-BET	124,984	94,282	124,984	124,984	110,000	(14,984)	(12.0%)
LOCAL SALES-BOT	135,847	111,694	139,500	139,500	130,000	(9,500)	(6.8%)
LOCAL SALES-PET	93,520	75,034	72,500	72,500	71,000	(1,500)	(2.1%)
LOCAL SALES-WAL	122,763	90,860	93,520	93,520	82,000	(11,520)	(12.3%)
LOCAL SALES-PAGE	177,192	126,708	177,192	177,192	158,500	(18,692)	(10.5%)
LOCAL SALES-PEASLEY	233,617	185,182	223,500	223,500	204,000	(19,500)	(8.7%)
LOCAL SALES-GHS	485,758	450,648	491,397	491,397	492,000	603	0.1%
LOCAL SALES-GHS AM	43,700	(74)	0	0	0	0	0.0%
HEAD START	46,692	46,222	0	0	0	0	0.0%
CATERING REV	16,640	5,200	16,640	16,640	8,500	(8,140)	(48.9%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
REBATES	16,640	8,484	16,640	16,640	10,000	(6,640)	(39.9%)
OTHER INCOME	14,560	100	2,000	2,000	2,000	0	0.0%
RETURNED CHECK FEES	3,120	860	2,000	2,000	2,000	0	0.0%
Subtotal for Category	1,711,642	1,328,175	1,529,062	1,529,062	1,427,250	(101,812)	(6.7%)
STATE							
MEAL REIMB	30,000	40,550	39,995	39,995	43,193	3,198	8.0%
Subtotal for Category	30,000	40,550	39,995	39,995	43,193	3,198	8.0%
FED							
MEAL REIMB	720,801	860,642	846,694	846,694	863,000	16,306	1.9%
FED HEAD START	0	0	46,692	46,692	47,500	808	1.7%
Subtotal for Category	720,801	860,642	893,386	893,386	910,500	17,114	1.9%
NON REVENUE							
FUND BALANCE TRANSFER	25,000	0	25,000	25,000	25,000	0	0.0%
Subtotal for Category	25,000	0	25,000	25,000	25,000	0	0.0%
Total for Fund	2,487,443	2,229,368	2,487,443	2,487,443	2,405,943	(81,500)	(3.3%)

FY 2011 Cafeteria Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
ADMIN & WHSE							
ADMINISTRATIVE SALARIES	79,436	79,054	79,054	79,054	79,054	0	0.0%
CLERICAL SALARIES	71,438	71,095	71,095	71,095	71,095	0	0.0%
WAREHSE WORKER SALARIES	13,647	13,581	13,581	13,581	13,581	0	0.0%
SUBSTITUTE SALARIES	0	0	0	0	0	0	0.0%
FICA	13,310	12,610	12,832	12,832	12,832	0	0.0%
VRS	25,097	24,106	24,046	24,046	26,473	2,427	10.1%
HMP	19,693	18,630	18,900	18,900	18,900	0	0.0%
GROUP LIFE	1,465	1,344	1,294	1,294	1,671	377	29.1%
DISABILITY INSURANCE	635	559	610	610	576	(34)	(5.6%)
UNEMPLOYMENT INSURANCE	1,500	46	2,500	2,500	2,500	0	0.0%
WORKERS COMPENSATION	5,465	4,484	4,933	4,933	4,800	(133)	(2.7%)
ACCUMULATED LEAVE	4,000	6,098	4,000	4,000	4,000	0	0.0%
OTHER CONTRACTED SVCS	5,198	2,542	26,637	26,637	14,250	(12,387)	(46.5%)
REPAIR & MAINTAIN	6,353	0	11,000	11,000	10,000	(1,000)	(9.1%)
PRINTING	220	0	220	220	250	30	13.6%
POSTAGE	570	0	570	570	400	(170)	(29.8%)
TELEPHONE	255	526	255	255	550	295	115.7%
TRAVEL-MILEAGE	681	0	681	681	650	(31)	(4.6%)
TRAINING	0	993	0	0	0	0	0.0%
STAFF DEVELOPMENT	0	0	2,200	2,200	2,200	0	0.0%
DUES & MEMBERSHIP	520	30	58	58	200	142	244.8%
OFFICE SUPPLIES	4,840	2,568	3,500	3,500	3,500	0	0.0%
FOOD SUPPLIES	13,200	3,642	13,200	13,200	13,200	0	0.0%
UNIFORMS	330	4,949	6,781	6,781	6,750	(31)	(0.5%)
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,744	12,777	9,484	9,484	13,000	3,516	37.1%
DATA PROCESSING SUPPLIES	0	0	0	0	0	0	0.0%
INVENTORY SUPPLIES	10,002	2,464	5,925	5,925	5,000	(925)	(15.6%)
CAPITAL OUTLAY REPLACE	42,492	42,492	17,375	17,375	19,500	2,125	12.2%
CAPITAL OUTLAY NEW	8,343	8,343	15,766	15,766	15,565	(201)	(1.3%)
Subtotal for Organization	330,434	312,931	346,497	346,497	340,497	(6,000)	(1.7%)

ABG

OPERATIVE SALARIES	39,768	39,614	39,578	39,578	39,578	0	0.0%
FOOD SVC WORKER SALARIES	25,405	9,155	17,746	17,746	24,593	6,847	38.6%
SUBSTITUTE SALARIES	7,000	18,441	5,000	5,000	5,000	0	0.0%
FICA	5,522	5,106	4,768	4,768	5,292	524	11.0%
VRS	6,762	5,094	5,094	5,094	4,948	(146)	(2.9%)
HMP	4,610	4,320	4,320	4,320	4,320	0	0.0%
GROUP LIFE	468	325	313	313	404	91	29.1%
OTHER CONTRACTED SVCS	1,475	861	1,534	1,534	1,534	0	0.0%
REPAIR & MAINTAIN	2,310	166	2,310	2,310	2,310	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

FY 2011 Cafeteria Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	235	0	244	244	244	0	0.0%
FOOD SUPPLIES	78,964	67,500	78,964	78,964	78,500	(464)	(0.6%)
UNIFORMS	520	0	541	541	541	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	248	30	258	258	258	0	0.0%
INVENTORY SUPPLIES	4,938	3,778	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	178,225	154,391	165,855	165,855	172,707	6,852	4.1%

ACH

OPERATIVE SALARIES	28,660	28,541	28,523	28,523	17,500	(11,023)	(38.6%)
FOOD SVC WORKER SALARIES	24,553	32,621	32,567	32,567	36,382	3,815	11.7%
SUBSTITUTE SALARIES	5,000	2,076	3,500	3,500	3,500	0	0.0%
FICA	4,454	4,679	4,942	4,942	4,390	(552)	(11.2%)
VRS	5,216	6,826	6,826	6,826	5,252	(1,574)	(23.1%)
HMP	9,219	4,320	4,320	4,320	8,640	4,320	100.0%
GROUP LIFE	361	435	420	420	429	9	2.1%
OTHER CONTRACTED SVCS	1,142	720	1,188	1,188	1,188	0	0.0%
REPAIR & MAINTAIN	2,310	0	2,310	2,310	2,310	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	58	3	200	200	200	0	0.0%
FOOD SUPPLIES	48,220	44,006	56,453	56,453	50,550	(5,903)	(10.5%)
UNIFORMS	697	0	725	725	725	0	0.0%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	4,895	4,895	3,532	3,532	5,000	1,468	41.6%
INVENTORY SUPPLIES	3,218	3,253	3,218	3,218	3,500	282	8.8%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	138,003	132,375	148,724	148,724	139,566	(9,158)	(6.2%)

BET

OPERATIVE SALARIES	31,674	31,559	31,523	31,523	30,756	(767)	(2.4%)
FOOD SVC WORKER SALARIES	34,539	32,242	33,345	33,345	32,981	(364)	(1.1%)
SUBSTITUTE SALARIES	8,000	5,274	5,000	5,000	5,000	0	0.0%
FICA	5,678	4,867	5,345	5,345	5,259	(86)	(1.6%)
VRS	5,510	5,483	5,483	5,483	5,230	(253)	(4.6%)
HMP	17,388	16,740	16,740	16,740	12,420	(4,320)	(25.8%)
GROUP LIFE	381	349	337	337	427	90	26.7%
OTHER CONTRACTED SVCS	1,402	924	1,402	1,402	1,402	0	0.0%
REPAIR & MAINTAIN	2,310	0	2,310	2,310	2,310	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

FY 2011 Cafeteria Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	58	0	58	58	60	2	3.4%
FOOD SUPPLIES	85,786	74,875	85,786	85,786	85,800	14	0.0%
UNIFORMS	697	0	697	697	700	3	0.4%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	5,011	5,010	1,727	1,727	5,250	3,523	204.0%
INVENTORY SUPPLIES	6,508	5,359	6,508	6,508	6,500	(8)	(0.1%)
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	204,942	182,681	196,261	196,261	194,095	(2,166)	(1.1%)

BOT

OPERATIVE SALARIES	40,550	40,391	40,355	40,355	40,355	0	0.0%
FOOD SVC WORKER SALARIES	48,454	42,398	44,246	44,246	50,008	5,762	13.0%
SUBSTITUTE SALARIES	5,000	5,991	5,000	5,000	5,000	0	0.0%
FICA	7,192	6,406	6,855	6,855	7,296	441	6.4%
VRS	8,789	8,746	8,747	8,747	8,495	(252)	(2.9%)
HMP	9,219	8,640	8,640	8,640	8,640	0	0.0%
GROUP LIFE	608	557	537	537	694	157	29.2%
OTHER CONTRACTED SVCS	1,529	900	1,529	1,529	1,550	21	1.4%
REPAIR & MAINTAIN	759	0	759	759	800	41	5.4%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	44	0	44	44	50	6	13.6%
OFFICE SUPPLIES	54	0	54	54	55	1	1.9%
FOOD SUPPLIES	76,634	69,575	84,382	84,382	83,500	(882)	(1.0%)
UNIFORMS	697	0	697	697	700	3	0.4%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	392	1,303	392	392	1,400	1,008	257.1%
INVENTORY SUPPLIES	5,550	5,284	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	205,471	190,191	207,787	207,787	214,093	6,306	3.0%

PET

OPERATIVE SALARIES	20,916	31,467	32,424	32,424	32,424	0	0.0%
FOOD SVC WORKER SALARIES	35,211	18,436	20,646	20,646	11,869	(8,777)	(42.5%)
SUBSTITUTE SALARIES	6,000	8,049	3,500	3,500	3,500	0	0.0%
FICA	4,753	4,392	4,328	4,328	3,657	(671)	(15.5%)
VRS	5,593	4,170	4,173	4,173	4,053	(120)	(2.9%)
HMP	9,219	8,640	8,640	8,640	8,640	0	0.0%
GROUP LIFE	387	266	257	257	331	74	28.8%
OTHER CONTRACTED SVCS	1,498	903	1,498	1,498	1,500	2	0.1%
REPAIR & MAINTAIN	2,665	0	2,665	2,665	2,750	85	3.2%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%

FY 2011 Cafeteria Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
OFFICE SUPPLIES	106	24	106	106	125	19	17.9%
FOOD SUPPLIES	74,448	57,468	71,448	71,448	60,000	(11,448)	(16.0%)
UNIFORMS	697	0	697	697	700	3	0.4%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	3,100	3,100	1,142	1,142	3,200	2,058	180.2%
INVENTORY SUPPLIES	5,497	3,082	5,497	5,497	4,500	(997)	(18.1%)
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	170,090	139,996	157,021	157,021	137,249	(19,772)	(12.6%)

WAL

OPERATIVE SALARIES	41,097	18,518	30,326	30,326	30,326	0	0.0%
FOOD SVC WORKER SALARIES	34,492	42,528	32,625	32,625	20,391	(12,234)	(37.5%)
SUBSTITUTE SALARIES	6,000	2,577	5,000	5,000	5,000	0	0.0%
FICA	6,242	4,320	5,199	5,199	4,263	(936)	(18.0%)
VRS	6,872	5,478	5,478	5,478	3,791	(1,687)	(30.8%)
HMP	8,170	11,340	11,340	11,340	10,200	(1,140)	(10.1%)
GROUP LIFE	476	349	337	337	310	(27)	(8.0%)
OTHER CONTRACTED SVCS	1,560	904	1,560	1,560	1,575	15	1.0%
REPAIR & MAINTAIN	2,310	0	2,310	2,310	2,325	15	0.6%
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	197	0	197	197	200	3	1.5%
FOOD SUPPLIES	81,989	57,075	74,312	74,312	64,000	(10,312)	(13.9%)
UNIFORMS	697	0	697	697	700	3	0.4%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,066	2,107	1,066	1,066	2,200	1,134	106.4%
INVENTORY SUPPLIES	7,006	4,792	7,006	7,006	6,250	(756)	(10.8%)
Subtotal for Organization	198,174	149,988	177,453	177,453	151,531	(25,922)	(14.6%)

PAG

OPERATIVE SALARIES	46,447	19,568	31,655	31,655	31,655	0	0.0%
FOOD SVC WORKER SALARIES	32,412	34,400	16,136	16,136	35,492	19,356	120.0%
SUBSTITUTE SALARIES	8,000	11,377	8,000	8,000	8,000	0	0.0%
FICA	6,645	4,820	4,269	4,269	5,749	1,480	34.7%
VRS	7,285	5,375	5,375	5,375	5,221	(154)	(2.9%)
HMP	9,219	4,320	4,320	4,320	4,320	0	0.0%
GROUP LIFE	504	343	330	330	426	96	29.1%
OTHER CONTRACTED SVCS	1,785	1,097	1,785	1,785	1,800	15	0.8%
REPAIR & MAINTAIN	1,928	0	2,310	2,310	2,310	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	93	0	93	93	100	7	7.5%
FOOD SUPPLIES	103,016	78,888	122,016	122,016	92,200	(29,816)	(24.4%)

FY 2011 Cafeteria Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
UNIFORMS	807	0	807	807	820	13	1.6%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,717	1,459	1,335	1,335	1,500	165	12.4%
INVENTORY SUPPLIES	6,950	3,195	6,950	6,950	6,950	0	0.0%
CAPITAL OUTLAY REPLACE	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	0	0	0	0	0	0	0.0%
Subtotal for Organization	226,808	164,842	205,381	205,381	196,543	(8,838)	(4.3%)

PEA

OPERATIVE SALARIES	36,144	34,053	34,017	34,017	34,017	0	0.0%
FOOD SVC WORKER SALARIES	75,951	59,239	74,007	74,007	62,211	(11,796)	(15.9%)
SUBSTITUTE SALARIES	8,000	11,723	8,000	8,000	8,000	0	0.0%
FICA	9,188	7,837	8,876	8,876	7,974	(902)	(10.2%)
VRS	9,010	7,079	7,080	7,080	8,089	1,009	14.3%
HMP	4,610	4,320	4,320	4,320	12,420	8,100	187.5%
GROUP LIFE	624	451	435	435	661	226	52.0%
OTHER CONTRACTED SVCS	2,245	1,379	2,245	2,245	2,245	0	0.0%
REPAIR & MAINTAIN	2,665	0	2,665	2,665	2,665	0	0.0%
TELEPHONE	0	0	0	0	0	0	0.0%
TRAINING	0	0	0	0	0	0	0.0%
DUES & MEMBERSHIP	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	50	6	50	50	50	0	0.0%
FOOD SUPPLIES	146,273	122,093	161,522	161,522	142,000	(19,522)	(12.1%)
UNIFORMS	917	0	917	917	950	33	3.6%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	2,257	362	2,257	2,257	2,000	(257)	(11.4%)
INVENTORY SUPPLIES	10,559	7,360	10,559	10,559	10,000	(559)	(5.3%)
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	308,493	255,901	316,950	316,950	293,282	(23,668)	(7.5%)

GHS

OPERATIVE SALARIES	48,952	48,752	48,716	48,716	48,716	0	0.0%
FOOD SVC WORKER SALARIES	111,622	123,325	123,798	123,798	122,557	(1,241)	(1.0%)
SUBSTITUTE SALARIES	10,000	10,682	10,000	10,000	10,000	0	0.0%
FICA	13,049	12,428	13,963	13,963	13,868	(95)	(0.7%)
VRS	9,211	11,446	11,447	11,447	11,117	(330)	(2.9%)
HMP	33,728	29,160	29,160	29,160	29,160	0	0.0%
GROUP LIFE	637	729	730	730	908	178	24.4%
OTHER CONTRACTED SVCS	7,700	1,529	7,700	7,700	7,700	0	0.0%
REPAIR & MAINTAIN	1,635	242	1,635	1,635	1,650	15	0.9%
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	1,239	38	1,239	1,239	1,250	11	0.9%
FOOD SUPPLIES	267,470	270,423	295,566	295,566	295,750	184	0.1%

FY 2011 Cafeteria Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
UNIFORMS	1,274	0	1,274	1,274	1,275	1	0.1%
BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0.0%
OTHER OPERATING SUPPLIES	1,733	78	1,733	1,733	2,000	267	15.4%
INVENTORY SUPPLIES	18,553	14,132	18,553	18,553	20,429	1,876	10.1%
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	526,803	522,965	565,514	565,514	566,380	866	0.2%
Total for Fund	2,487,443	2,206,260	2,487,443	2,487,443	2,405,943	(81,500)	(3.3%)

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 2011 Regional Special Education Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
MPRSE							
INTEREST-BANK DEPOSIT	6,000	5,837	4,000	4,000	4,000	0	0.0%
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
OTHER INCOME	82,674	2,461	61,500	61,500	61,500	0	0.0%
TUITION-GLOUCESTER	409,938	465,225	425,573	425,573	405,994	(19,579)	(4.6%)
TUITION-MATHEWS	0	0	0	0	0	0	0.0%
TUITION-MIDDLESEX	72,342	75,198	100,135	100,134	85,472	(14,662)	(14.6%)
TUITION-WEST POINT	120,570	96,823	100,135	100,135	106,841	6,706	6.7%
Subtotal for Category	691,524	645,545	691,342	691,342	663,807	(27,535)	(4.0%)
MPRSE STATE							
VPSA TECHNOLOGY GRANT	26,000	35,933	26,000	26,000	26,000	0	0.0%
Subtotal for Category	26,000	35,933	26,000	26,000	26,000	0	0.0%
Total for Fund	717,524	681,478	717,342	717,342	689,807	(27,535)	(3.8%)

FY 2011 Regional Special Education Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
MIDDLESEX MPRSE							
INSTRUCTIONAL SALARIES	32,825	32,225	42,848	42,848	35,500	(7,348)	(17.1%)
TEACHER ASST. SALARIES	15,418	15,418	15,418	15,418	15,418	0	0.0%
SUBSTITUTE SALARIES	826	0	1,650	1,650	1,650	0	0.0%
FICA	4,583	3,528	4,583	4,583	4,021	(562)	(12.3%)
VRS	5,571	5,569	9,591	9,591	8,401	(1,190)	(12.4%)
HMP	13,333	13,333	9,000	9,000	8,000	(1,000)	(11.1%)
GROUP LIFE	308	307	583	583	519	(64)	(11.0%)
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	212	0	250	250	250	0	0.0%
TRAINING	250	245	250	250	250	0	0.0%
TUITION REIMBURSEMENT	1,000	0	1,000	1,000	0	(1,000)	(100.0%)
OTHER OPERATING SUPPLIES	1,500	511	1,500	1,500	1,000	(500)	(33.3%)
INSTRUCTIONAL SUPPLIES	800	751	800	800	600	(200)	(25.0%)
SOFTWARE/ONLINE CONTENT	333	0	200	200	333	133	66.5%
NON-CAPITAL TECH HARDWARE	0	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	7,073	7,073	2,800	2,800	0	(2,800)	(100.0%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	84,532	79,460	90,973	90,973	80,442	(10,531)	(11.6%)

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	0	0	0	0	0	0.0%
LEGAL SERVICES	10,000	0	10,000	10,000	10,000	0	0.0%
PROFESSIONAL SERVICES	47,189	46,293	51,500	51,500	51,500	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
ADVERTISING	500	0	500	500	500	0	0.0%
GENERAL LIABILITY INSUR	400	391	400	400	400	0	0.0%
TRAVEL-MILEAGE	100	0	100	100	100	0	0.0%
OFFICE SUPPLIES	100	0	100	100	100	0	0.0%
MEDICAL SUPPLIES	800	366	800	800	800	0	0.0%
Subtotal for Organization	67,970	55,931	72,281	72,281	72,281	0	0.0%

PET MPSE

INSTRUCTIONAL SALARIES	121,819	120,875	83,505	83,505	83,505	0	0.0%
TEACHER ASST. SALARIES	91,274	87,003	66,867	66,867	66,041	(826)	(1.2%)
SUBSTITUTE SALARIES	5,720	1,328	4,720	4,720	4,720	0	0.0%
FICA	16,739	15,220	11,864	11,864	11,801	(63)	(0.5%)
VRS	32,965	30,984	22,330	22,330	24,675	2,345	10.5%
HMP	34,528	41,460	28,668	28,668	27,480	(1,188)	(4.1%)
GROUP LIFE	1,897	1,706	1,188	1,188	1,525	337	28.4%

FY 2011 Regional Special Education Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
DISABILITY INSURANCE	100	119	103	103	103	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	1,500	1,500	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	750	122	500	500	500	0	0.0%
TRAINING	750	250	500	500	500	0	0.0%
TUITION REIMBURSEMENT	1,410	0	1,000	1,000	0	(1,000)	(100.0%)
OTHER OPERATING SUPPLIES	9,000	8,752	5,000	5,000	1,000	(4,000)	(80.0%)
INSTRUCTIONAL SUPPLIES	1,239	817	1,600	1,600	1,200	(400)	(25.0%)
SOFTWARE/ONLINE CONTENT	999	0	400	400	666	266	66.5%
NON-CAPITAL TECH HARDWARE	0	0	0	0	8,000	8,000	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	20,251	20,251	5,600	5,600	0	(5,600)	(100.0%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	340,941	330,387	234,845	234,845	232,716	(2,129)	(0.9%)

PEA MPSE

INSTRUCTIONAL SALARIES	44,248	44,248	81,618	81,618	81,618	0	0.0%
TEACHER ASST. SALARIES	18,628	18,621	38,963	38,963	38,963	0	0.0%
SUBSTITUTE SALARIES	1,560	1,310	2,560	2,560	2,560	0	0.0%
FICA	5,005	5,005	9,421	9,421	9,421	0	0.0%
VRS	9,383	9,361	17,906	17,906	19,896	1,990	11.1%
HMP	9,615	10,200	19,860	19,860	19,860	0	0.0%
GROUP LIFE	560	516	953	953	1,230	277	29.1%
DISABILITY INSURANCE	47	47	69	69	69	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
LEASE/RENT OF BUILDINGS	500	500	1,000	1,000	1,000	0	0.0%
TRAVEL-MILEAGE	250	0	500	500	500	0	0.0%
TRAINING	0	0	500	500	500	0	0.0%
TUITION REIMBURSEMENT	0	0	3,000	3,000	0	(3,000)	(100.0%)
OTHER OPERATING SUPPLIES	475	443	6,500	6,500	1,000	(5,500)	(84.6%)
INSTRUCTIONAL SUPPLIES	475	460	1,600	1,600	1,200	(400)	(25.0%)
SOFTWARE/ONLINE CONTENT	333	333	1,200	1,200	666	(534)	(44.5%)
NON-CAPITAL TECH HARDWARE	0	0	0	0	8,000	8,000	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	4,000	3,500	12,800	12,800	0	(12,800)	(100.0%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	95,079	94,544	198,450	198,450	186,483	(11,967)	(6.0%)

GHS MPRSE

INSTRUCTIONAL SALARIES	38,797	38,502	38,502	38,502	38,502	0	0.0%
OTHER PROF SALARIES	19,760	19,665	19,665	19,665	19,665	0	0.0%
TEACHER ASST. SALARIES	22,281	22,174	22,174	22,174	22,174	0	0.0%
PART TIME WAGES	0	0	0	0	0	0	0.0%
SUBSTITUTE SALARIES	2,080	1,105	2,080	2,080	2,080	0	0.0%

FY 2011 Regional Special Education Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FICA	6,345	5,386	6,305	6,305	6,305	0	0.0%
VRS	12,508	11,963	11,931	11,931	13,256	1,325	11.1%
HMP	8,170	12,420	8,100	8,100	8,100	0	0.0%
GROUP LIFE	720	659	635	635	819	184	29.0%
DISABILITY INSURANCE	73	73	51	51	51	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	800	0	800	800	250	(550)	(68.8%)
TRAINING	250	0	250	250	250	0	0.0%
TUITION REIMBURSEMENT	1,000	0	1,000	1,000	0	(1,000)	(100.0%)
OTHER OPERATING SUPPLIES	9,800	811	5,000	5,000	1,000	(4,000)	(80.0%)
INSTRUCTIONAL SUPPLIES	800	439	800	800	600	(200)	(25.0%)
SOFTWARE/ONLINE CONTENT	433	0	200	200	333	133	66.5%
NON-CAPITAL TECH HARDWARE	0	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	4,685	4,061	2,800	2,800	0	(2,800)	(100.0%)
TECH INFRASTRUCTURE	0	0	0	0	0	0	0.0%
Subtotal for Organization	129,002	117,757	120,793	120,793	117,885	(2,908)	(2.4%)
Total for Fund	717,524	678,078	717,342	717,342	689,807	(27,535)	(3.8%)

Social Services Expenditure

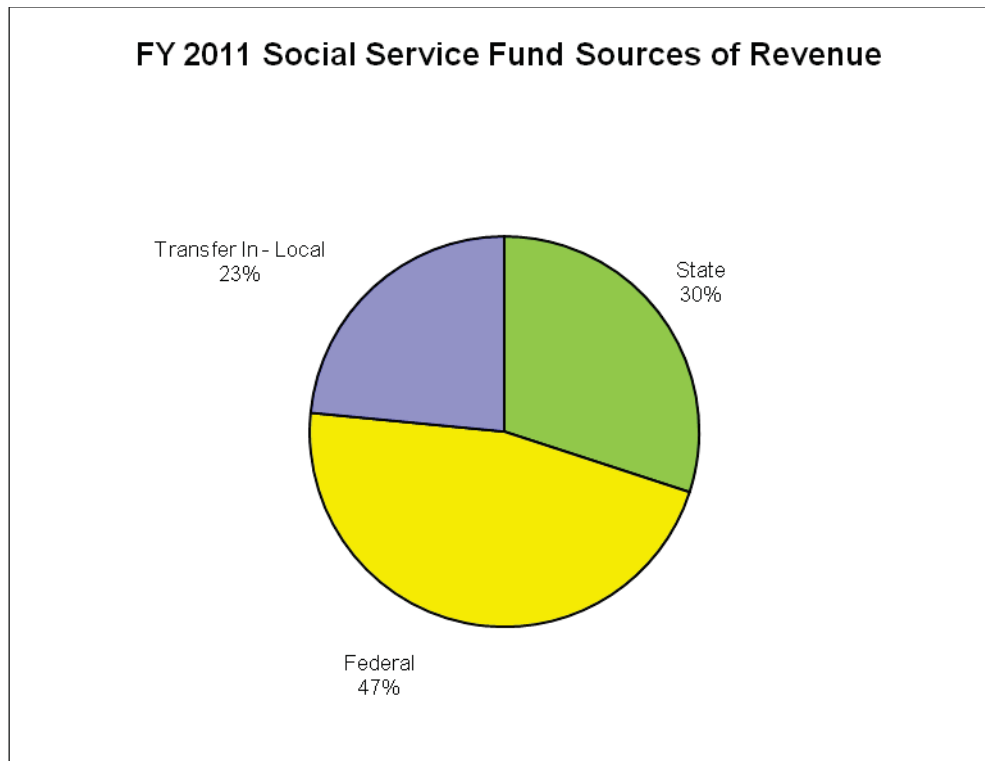
Social Services Budget

The Gloucester Department of Social Services protects over 10,000 county citizens from the worst impacts of poverty and other social problems using multiple financial and social work programs. The appropriations included in the operating budget do not include certain entitlement payments provided by the state and federal governments, which are paid directly to the appropriate recipients. Temporary Assistance to Needy Families (TANF), Fuel 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 2009 this amount equaled \$25,010,258.

The administration of the Gloucester Department of Social Services is supported through a blend of federal, state, local, fees and grant funding. The majority of general fund appropriations to the Department of Social Services are based on the required match for various federal, state, and fee revenues. The requirements for the local funding match range from 0% to 87% depending on the type of revenue.

The budget for social services expenditures is \$3,156,343, which is an increase of \$34,626 from last year. The local appropriation for the social services budget is \$740,281 for next year. This amount is up by \$25,470 over the appropriation for FY 2010.

The projected revenues from the Commonwealth decreased by \$7,706, while the projected revenues from the federal government increases by \$18,112.



FY 2011 Social Services Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	1,000	1,311	1,250	1,250	0	(1,250)	(100.0%)
Subtotal for Category	1,000	1,311	1,250	1,250	0	(1,250)	(100.0%)
STATE							
GENERAL ADMINISTRATION	500,437	494,698	478,954	478,954	480,691	1,737	0.4%
FOSTER CARE-ADC	266,876	289,665	269,850	269,850	254,813	(15,037)	(5.6%)
PREVENTION	50	265	42	42	32	(10)	(23.8%)
DAY CARE	55,644	48,059	59,800	59,800	66,300	6,500	10.9%
RESPIRE CARE	178	623	322	322	500	178	55.3%
EMERGENCY ASSISTANCE	245	245	245	245	245	0	0.0%
ADC-MANUAL	245	(143)	245	245	245	0	0.0%
AGED/DISABLED AUX GRANT	126,720	121,403	135,600	135,600	135,600	0	0.0%
INDEPENDENT LIVING	0	459	480	480	480	0	0.0%
JOBS/VIEW	9,404	5,952	9,404	9,404	8,330	(1,074)	(11.4%)
DC INITIATIVE GRANT	0	3,010	0	0	0	0	0.0%
OTHER STATE FUNDS	0	7,891	0	0	0	0	0.0%
Subtotal for Category	959,799	972,128	954,942	954,942	947,236	(7,706)	(0.8%)
FEDERAL							
ARRA - FOSTER CARE	0	10,387	0	0	0	0	0.0%
ARRA - ADOPTION ASSIST	0	6,639	0	0	0	0	0.0%
GENERAL ADMINISTRATION	930,757	771,237	843,193	843,193	846,843	3,650	0.4%
FOSTER CARE-ADC	193,850	161,947	193,850	193,850	217,887	24,037	12.4%
PREVENTION	1,680	308	336	336	336	0	0.0%
DAY CARE	242,242	205,443	271,982	271,982	299,900	27,918	10.3%
DAY CARE-HEAD START	68,420	57,601	76,800	76,800	50,000	(26,800)	(34.9%)
RESPIRE CARE	322	68	178	178	0	(178)	(100.0%)
PURCHASED SERVICES	800	591	800	800	800	0	0.0%
EMERGENCY ASSISTANCE	255	255	255	255	255	0	0.0%
ADC-MANUAL	255	(149)	255	255	255	0	0.0%
ADULT SERVICES	35,200	28,581	32,000	32,000	25,600	(6,400)	(20.0%)
INDEPENDENT LIVING	2,400	1,837	1,920	1,920	1,920	0	0.0%
ADOPTION INCENTIVE	0	0	525	525	300	(225)	(42.9%)
FC RECRUITMENT GRANT	1,750	8,077	1,730	1,730	1,825	95	5.5%
VIEW	20,170	8,627	20,170	20,170	17,865	(2,305)	(11.4%)
FC/DC TRANS GRANT	7,342	4,363	0	0	0	0	0.0%
PREVENTION/ADULTS	6,720	4,006	6,720	6,720	5,040	(1,680)	(25.0%)
Subtotal for Category	1,512,163	1,269,817	1,450,714	1,450,714	1,468,826	18,112	1.2%
NON REVENUE							
TRANSFERS IN	664,811	537,552	714,811	714,811	740,281	25,470	3.6%
Subtotal for Category	664,811	537,552	714,811	714,811	740,281	25,470	3.6%
Total for Fund	3,137,773	2,780,808	3,121,717	3,121,717	3,156,343	34,626	1.1%

FY 2011 Social Services Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
ADMINISTRATION							
SALARIES	1,304,476	1,214,514	1,326,305	1,326,305	1,325,985	(320)	(0.0%)
SALARIES-OVERTIME	23,000	19,877	14,000	14,000	14,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	96,289	89,442	102,534	102,534	102,509	(25)	(0.0%)
VRS	161,377	153,190	174,400	174,400	190,165	15,765	9.0%
HMP	115,100	102,963	151,670	151,670	183,457	31,787	21.0%
GROUP LIFE	10,321	9,533	10,859	10,859	14,557	3,698	34.1%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	12,000	6,098	2,000	2,000	2,000	0	0.0%
WORKERS COMPENSATION	6,482	6,412	5,280	5,280	5,108	(172)	(3.3%)
OTHER CONTRACTED SVCS	47,800	44,624	45,050	45,050	45,700	650	1.4%
ADVERTISING	5,200	3,324	5,200	5,200	4,300	(900)	(17.3%)
ELECTRICAL SERVICES	17,000	15,495	14,800	14,800	15,800	1,000	6.8%
POSTAGE	10,500	9,556	10,000	10,000	10,000	0	0.0%
TELEPHONE	18,000	16,066	18,000	18,000	18,000	0	0.0%
VEHICLE INSURANCE	3,500	3,493	3,600	3,600	3,600	0	0.0%
SURETY BOND PAYMENTS	100	100	100	100	100	0	0.0%
LEASE/RENT OF EQUIPMENT	2,000	1,998	2,000	2,000	2,000	0	0.0%
TRAINING	15,500	3,750	15,000	15,000	11,500	(3,500)	(23.3%)
DUES & MEMBERSHIP	1,200	855	650	650	650	0	0.0%
OFFICE SUPPLIES	36,000	32,282	36,000	36,000	35,500	(500)	(1.4%)
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
CAPITAL OUTLAY NEW	2,000	1,985	1,500	1,500	2,500	1,000	66.7%
Subtotal for Organization	1,887,845	1,735,557	1,938,948	1,938,948	1,987,431	48,483	2.5%

ASSISTANCE PROGRAMS

AUXILIARY GRANTS	173,100	153,614	169,500	169,500	169,500	0	0.0%
AID TO DEPENDENT CHILDREN	500	0	500	500	500	0	0.0%
ADC-FOSTER CARE	235,000	201,934	235,000	235,000	235,000	0	0.0%
EMERGENCY ASSISTANCE	1,000	500	500	500	500	0	0.0%
SUBSIDIZED ADOPTION	132,700	122,395	152,700	152,700	152,700	0	0.0%
STATE/LOCAL ADOPTION	133,026	134,357	76,000	76,000	85,000	9,000	11.8%
HOSPITALIZATION-SLH	8,631	8,630	9,000	9,000	0	(9,000)	(100.0%)
OTHER MISC EXPENSES	0	0	9,000	9,000	9,000	0	0.0%
Subtotal for Organization	683,957	621,431	652,200	652,200	652,200	0	0.0%

PURCHASE SERVICES

FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	540	521	400	400	150	(250)	(62.5%)
UNEMPLOYMENT INSURANCE	360	295	150	150	100	(50)	(33.3%)
NONVIEW DAY CARE	0	0	0	0	0	0	0.0%
TRANS DAY CARE	175,000	141,831	149,500	149,500	156,000	6,500	4.3%
ADULT SERVICES	43,100	34,910	39,450	39,450	31,750	(7,700)	(19.5%)
PREVENTIVE SERVICEES	2,000	367	400	400	400	0	0.0%
PREVENTION/ADULTS	8,000	4,615	8,000	8,000	6,000	(2,000)	(25.0%)

FY 2011 Social Services Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
NONVIEW DAY CARE-FEDERAL	192,241	131,930	197,232	197,232	218,000	20,768	10.5%
OTHER CHARGES	1,000	999	1,000	1,000	1,000	0	0.0%
DAY CARE-HEAD START	79,000	68,433	76,800	76,800	50,000	(26,800)	(34.9%)
VIEW	35,000	17,253	35,000	35,000	31,000	(4,000)	(11.4%)
MEDS	1,500	1,476	0	0	0	0	0.0%
OTHER MISC EXPENSES	6,290	2,725	9,500	9,500	9,500	0	0.0%
Subtotal for Organization	544,031	405,356	517,432	517,432	503,900	(13,532)	(2.6%)

GRANTS

DAY CARE INITIATIVE GRANT	8,740	7,524	0	0	0	0	0.0%
RESPIRE CARE PROGRAM	800	691	500	500	500	0	0.0%
INDEPENDENT LIVING GRANT	2,400	2,296	2,400	2,400	2,400	0	0.0%
ADOPTION INCENTIVE	0	0	525	525	300	(225)	(42.9%)
SERVICES COORDINATOR PROG	5,000	3,134	5,000	5,000	5,000	0	0.0%
Subtotal for Organization	16,940	13,645	8,425	8,425	8,200	(225)	(2.7%)

SOCIAL SERVICES BOARD

BOARD MEMBER SALARIES	4,001	3,834	4,000	4,000	4,000	0	0.0%
FRINGE BENEFITS	0	0	0	0	0	0	0.0%
FICA	306	293	312	312	312	0	0.0%
TRAVEL-LOCAL MEETINGS	693	693	400	400	300	(100)	(25.0%)
Subtotal for Organization	5,000	4,819	4,712	4,712	4,612	(100)	(2.1%)
Total for Fund	3,137,773	2,780,808	3,121,717	3,121,717	3,156,343	34,626	1.1%

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 15% to 52%.

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

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

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

FY 2011 CSA Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
LOCAL							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
RECOUPMENT	4,960	26,171	4,185	4,185	4,185	0	0.0%
Subtotal for Category	4,960	26,171	4,185	4,185	4,185	0	0.0%
STATE							
MISCELLANEOUS	0	5,079	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	3,040	2,456	20,250	20,250	2,565	(17,685)	(87.3%)
CSA POOL RECEIPTS	482,160	472,797	494,000	494,000	701,609	207,609	42.0%
Subtotal for Category	485,200	480,332	514,250	514,250	704,174	189,924	36.9%
FEDERAL							
MISCELLANEOUS	0	0	0	0	0	0	0.0%
FAM PRES LANCER RECEIPTS	24,000	19,391	2,565	2,565	20,250	17,685	689.5%
CSA POOL RECEIPTS	0	0	0	0	0	0	0.0%
Subtotal for Category	24,000	19,391	2,565	2,565	20,250	17,685	689.5%
NON REVENUE							
TRANSFERS IN	447,840	402,657	456,000	456,000	518,391	62,391	13.7%
Subtotal for Category	447,840	402,657	456,000	456,000	518,391	62,391	13.7%
Total for Fund	962,000	928,551	977,000	977,000	1,247,000	270,000	27.6%

FY 2011 CSA Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
GRANTS							
CSA PROGRAM EXPENSES	900,000	902,697	950,000	950,000	1,220,000	270,000	28.4%
FAMILY PRESERVATION-SUPPO	62,000	25,854	27,000	27,000	27,000	0	0.0%
Subtotal for Organization	962,000	928,551	977,000	977,000	1,247,000	270,000	27.6%
Total for Fund	962,000	928,551	977,000	977,000	1,247,000	270,000	27.6%

Capital Section

Capital Projects Budget

The capital projects budget for next year is \$3,900,000, which supports only those capital projects where it does not make economic sense to delay the project to a future year or funding is already in place.

A Communications System Implementation Committee was appointed on July 5, 2005 by the Board of Supervisors to analyze alternatives presented in the Radio Communications System Needs Analysis, which was prepared by outside consultants at the direction of the Board. After months of thorough and careful consideration, the Committee recommended that the Board of Supervisors buy-in to the existing York-James City Regional Communications System. The emergency services communication system project is estimated to cost approximately \$15,486,713. In December, 2006, the Board of Supervisors entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The remaining \$4,241,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects or PSAP grants. This budget includes an appropriation of \$2,000,000 to complete the project in FY 2011.

The Federal Emergency Management Agency has awarded several grants totaling over \$5,700,000 to Gloucester County to acquire or elevate properties that have sustained damage or can expect to sustain damage as a result of coastal storms. The Mitigation Grant Programs seeks to protect and reduce the damages associated with natural disasters by returning acquired properties to green space and raising homes to a desired flood protection elevation. No county match is needed for this grant program.

This budget contains grant and local funds to begin construction of Phase V of the Main Street project. The project budget is \$720,000, which includes a 20% local match or \$144,000. This project is expected to be completed in FY 2012. The local match of \$72,000 needed for the FY 2011 budget will be provided from the excess fund balance in the General Fund as a Transfer to the Capital Fund.

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

A local contribution of \$40,000 is included to support the County's computer system.

FY 2011 Capital Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
LOCAL REVENUE							
INTEREST-LGIP	0	2,034	0	0	0	0	0.0%
Subtotal for Category	0	2,034	0	0	0	0	0.0%
MISCELLANEOUS							
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
DONATIONS	32,500	18,185	0	0	0	0	0.0%
OTHER INCOME	66,250	225,459	100,000	192,000	75,000	(117,000)	(60.9%)
CASH PROFFERS	0	0	0	0	0	0	0.0%
Subtotal for Category	98,750	243,644	100,000	192,000	75,000	(117,000)	(60.9%)
STATE							
STATE GRANT	776,983	709,960	400,000	692,630	300,000	(392,630)	(56.7%)
Subtotal for Category	776,983	709,960	400,000	692,630	300,000	(392,630)	(56.7%)
FEDERAL							
FEDERAL GRANTS	918,750	890,414	1,500,000	1,500,000	1,125,000	(375,000)	(25.0%)
MAIN STREET GRANT	275,200	64,555	0	40,851	288,000	247,149	605.0%
Subtotal for Category	1,193,950	954,969	1,500,000	1,540,851	1,413,000	(127,851)	(8.3%)
NON REVENUE							
CAPITAL LEASE	11,245,000	0	3,000,000	3,000,000	0	(3,000,000)	(100.0%)
TRANSFERS IN	1,898,123	1,348,622	97,300	200,210	112,000	(88,210)	(44.1%)
FUND BALANCE-DESIGNATED	5,375,562	1,788,012	3,000,000	3,050,000	2,000,000	(1,050,000)	(34.4%)
Subtotal for Category	18,518,685	3,136,634	6,097,300	6,250,210	2,112,000	(4,138,210)	(66.2%)
Total for Fund	20,588,368	5,047,242	8,097,300	8,675,691	3,900,000	(4,775,691)	(55.0%)

FY 2011 Capital Fund Expenditure Budget

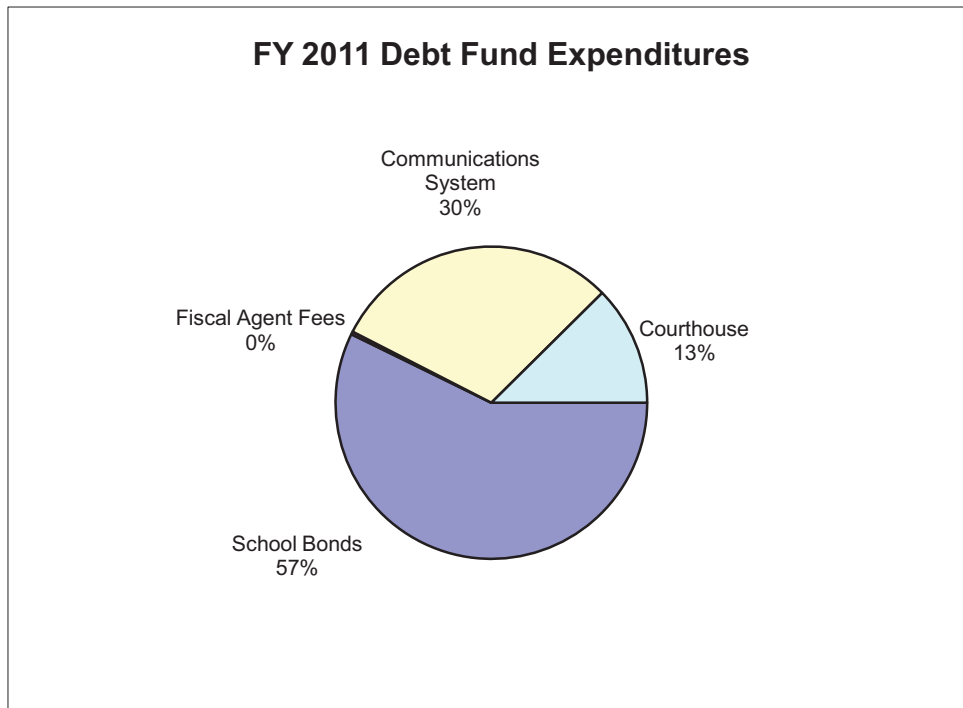
Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
COUNTY ASSETS							
PARK PROJECTS	405,628	246,703	0	434,630	0	(434,630)	(100.0%)
MAIN ST PROJECT	344,000	33,536	0	51,064	360,000	308,936	605.0%
REPAIR BLDGS	263,768	8,224	19,000	69,125	0	(69,125)	(100.0%)
COMMUNICATIONS	15,105,000	1,164,588	6,000,000	6,000,000	2,000,000	(4,000,000)	(66.7%)
BURN BUILDING	120,000	119,800	0	0	0	0	0.0%
COUNTY OFFICE SPACE	849,934	317,143	0	0	0	0	0.0%
JUVENILE DETENTION BLDG	116,485	87,220	0	0	0	0	0.0%
PARK PROJECTS	57,500	0	0	0	0	0	0.0%
TOURISM PROJECTS	87,545	63,214	0	0	0	0	0.0%
HOUSING PROJECT	0	13,695	0	0	0	0	0.0%
JAIL HOUSING EXPANSION	0	16,392	0	0	0	0	0.0%
FEMA HGMT GRANTS	1,225,000	1,152,015	2,000,000	2,000,000	1,500,000	(500,000)	(25.0%)
Subtotal for Organization	18,574,860	3,222,531	8,019,000	8,554,819	3,860,000	(4,694,819)	(54.9%)
COUNTY EQUIPMENT							
COMPUTER SYSTEM	312,122	210,433	50,000	92,572	40,000	(52,572)	(56.8%)
OFFICE EQUIPMENT	30,000	8,916	0	0	0	0	0.0%
SHERIFF VEHICLES	175,619	175,188	0	0	0	0	0.0%
COUNTY VEHICLES	63,091	15	28,300	28,300	0	(28,300)	(100.0%)
Subtotal for Organization	580,832	394,553	78,300	120,872	40,000	(80,872)	(66.9%)
SCHOOL CAPITAL							
SCH CAPITAL PROJECTS	1,432,676	1,430,159	0	0	0	0	0.0%
Subtotal for Organization	1,432,676	1,430,159	0	0	0	0	100.0%
Total for Fund	20,588,368	5,047,243	8,097,300	8,675,691	3,900,000	(4,775,691)	(55.0%)

Debt Section

Debt Fund Budget

The budget for debt service expenditures is \$4,828,825, which is a decrease \$383,326 from last year. This decrease can be attributed to recent refunding by the Virginia Public School Authority, which will be distributed in the form of a one-time credit against the July 2010 debt service payment. Also included in the decrease is the cancellation of the Hampton Roads Sanitation District Interest Participation Agreement, which was the result of the new sewer transmission line along State Routes 198 and 3 in Mathews County.

Details of the balances due at June 30, 2010, on VPSSA, literary loans and general County debt are included in the appendix.



FY 2011 Debt Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
LOCAL							
INTEREST-BANK DEPOSIT	0	160	0	0	0	0	0.0%
Subtotal for Category	0	160	0	0	0	0	0.0%
NON REVENUE							
TRANSFERS IN	5,390,138	5,298,571	5,212,151	5,212,151	4,828,825	(383,326)	(7.4%)
Subtotal for Category	5,390,138	5,298,571	5,212,151	5,212,151	4,828,825	(383,326)	(7.4%)
Total for Fund	5,390,138	5,298,731	5,212,151	5,212,151	4,828,825	(383,326)	(7.4%)

FY 2011 Debt Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
DEBT PAYMENTS							
REDEMPTION PSA BONDS	1,334,735	1,334,735	1,352,011	1,352,011	1,330,226	(21,785)	(1.6%)
REDEMPTION LITERARY LOANS	540,000	540,000	540,000	540,000	540,000	0	0.0%
INTEREST PSA LOANS	1,154,899	1,154,899	1,022,293	1,022,293	797,408	(224,885)	(22.0%)
INTEREST LITERARY LOANS	130,450	130,450	113,000	113,000	95,550	(17,450)	(15.4%)
FISCAL AGENT FEES	12,000	10,650	14,500	14,500	14,500	0	0.0%
COURTHOUSE	605,996	605,996	605,289	605,289	599,083	(6,206)	(1.0%)
COMMUNICATIONS SYSTEM	1,452,058	1,452,058	1,452,058	1,452,058	1,452,058	0	0.0%
HRSD INT PARTICIPATION	160,000	69,784	113,000	113,000	0	(113,000)	(100.0%)
Subtotal for Organization	5,390,138	5,298,571	5,212,151	5,212,151	4,828,825	(383,326)	(7.4%)
Total for Fund	5,390,138	5,298,571	5,212,151	5,212,151	4,828,825	(383,326)	(7.4%)

Sanitary Districts Section

Sanitary Districts

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

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

FY 2011 Gloucester Sanitary #1 Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	14,700	15,313	14,700	14,700	15,350	650	4.4%
DELINQUENT REAL ESTATE	240	204	240	240	240	0	0.0%
PUBLIC SERVICE CORP	1,000	915	1,000	1,000	1,000	0	0.0%
PENALTIES	60	57	60	60	60	0	0.0%
INTEREST	20	17	20	20	20	0	0.0%
Subtotal for Category	16,020	16,507	16,020	16,020	16,670	650	4.1%
USE							
INTEREST-BANK DEPOSIT	0	2	0	0	0	0	0.0%
INTEREST-LGIP	800	398	800	800	400	(400)	(50.0%)
RENTAL INCOME	41,568	3,702	41,568	41,568	17,320	(24,248)	(58.3%)
Subtotal for Category	42,368	4,102	42,368	42,368	17,720	(24,648)	(58.2%)
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	3,180	0	3,180	3,180	2,930	(250)	(7.9%)
Subtotal for Category	3,180	0	3,180	3,180	2,930	(250)	(7.9%)
Total for Fund	61,568	20,609	61,568	61,568	37,320	(24,248)	(39.4%)

FY 2011 Gloucester Sanitary #1 Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
GSD #1							
SALARIES-OTHER	400	24	400	400	150	(250)	(62.5%)
ELECTRICAL SERVICES	17,000	18,843	17,000	17,000	17,000	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	2,600	(1,616)	2,600	2,600	2,850	250	9.6%
REDEMPTION OF PRINCIPAL	41,568	3,303	41,568	41,568	17,320	(24,248)	(58.3%)
TRANSFERS OUT	0	0	0	0	0	0	0.0%
Subtotal for Organization	61,568	20,554	61,568	61,568	37,320	(24,248)	(39.4%)
Total for Fund	61,568	20,554	61,568	61,568	37,320	(24,248)	(39.4%)

FY 2011 Gloucester Point Sanitary Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	18,700	19,191	18,700	18,700	19,000	300	1.6%
DELINQUENT REAL ESTATE	500	251	500	500	250	(250)	(50.0%)
PUBLIC SERVICE CORP	120	125	120	120	125	5	4.2%
PENALTIES	100	77	100	100	100	0	0.0%
INTEREST	20	29	20	20	20	0	0.0%
Subtotal for Category	19,440	19,672	19,440	19,440	19,495	55	0.3%
USE							
INTEREST-BANK DEPOSIT	100	121	100	100	0	(100)	(100.0%)
INTEREST-LGIP	2,000	1,159	2,000	2,000	1,000	(1,000)	(50.0%)
Subtotal for Category	2,100	1,280	2,100	2,100	1,000	(1,100)	(52.4%)
NON REVENUE							
FUND BALANCE TRANSFER	0	0	0	0	0	0	0.0%
Subtotal for Category	0	0	0	0	0	0	0.0%
Total for Fund	21,540	20,952	21,540	21,540	20,495	(1,045)	(4.9%)

FY 2011 Gloucester Point Sanitary Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
GLOU POINT SAN DIST							
SALARIES-OTHER	540	24	540	540	200	(340)	(63.0%)
ELECTRICAL SERVICES	17,000	17,665	17,000	17,000	17,000	0	0.0%
OTHER MISC EXPENSES	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	4,000	0	4,000	4,000	3,295	(705)	(17.6%)
TRANSFERS OUT	0	0	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0	0	0.0%
Subtotal for Organization	21,540	17,689	21,540	21,540	20,495	(1,045)	(4.9%)
Total for Fund	21,540	17,689	21,540	21,540	20,495	(1,045)	(4.9%)

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, 16 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 septic conditions posed by failing septic fields.

At the end of June 30, 2009, the department provided water service to approximately 4,470 accounts and sewer service to approximately 960 accounts.

The budget for the Utility Fund is \$5,556,648 which represents a modest increase of 4.7% or \$250,565 over the current adopted budget. As an enterprise fund, revenues from services provided to its customers primarily fund the Department of Public Utilities.

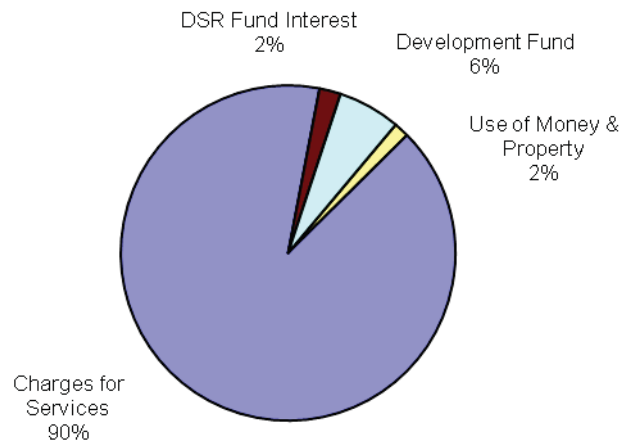
The county's current water and sewer service rates are shown below. The rates shown became effective June 2, 2009, and no rate increases for these items are anticipated in this budget.

	Minimum Monthly Charge (2,000 Gallons)	Charge per 1,000 Gallons for 3,000 to 8,000 Gallons	Charge per 1,000 Gallons for over 8,000 Gallons
Water	\$18.30	\$9.08	\$9.43
Sewer	\$10.14	\$4.47 and \$4.25	Varies \$2.96 to \$3.97

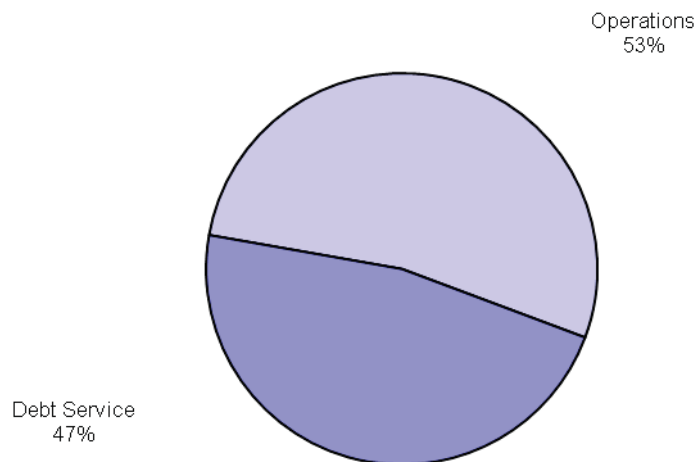
A Consent Special Order issued under the authority of Virginia Code § 62.1-44.15(8a) between the State Water Control Board and the Hampton Roads Sanitation District, the cities of Chesapeake, Hampton, Newport News, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg; the counties of Gloucester, Isle of Wight, and York; the James City Service Authority; and the town of Smithfield for the purpose of resolving certain alleged violations of environmental laws and regulations. All parties have agreed to a two-phased approach to address the initiative: the first phase is principally a data collection, evaluation and plan development program and the second phase will implement long-term capacity enhancement and sewer rehabilitation plans. Included in this budget is \$240,000 to continue this work.

This budget includes the recommendation to eliminate a full time Customer Service Supervisor while adding a 20-hour per week Customer Service Specialist. In addition, the vacant positions of Assistant Utility Director and Utility Worker I will remain unfilled and unfunded in FY 2011.

FY 2011 Utility Fund Revenue Sources



FY 2011 Utility Fund Expenditures



FY 2011 Utility Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
USE							
INTEREST-BANK DEPOSIT	2,000	22,771	2,000	2,000	2,000	0	0.0%
INTEREST-LGIP	55,000	28,411	55,000	55,000	55,000	0	0.0%
INTEREST-LGIP (SEWER)	15,000	7,103	15,000	15,000	15,000	0	0.0%
Subtotal for Category	72,000	58,284	72,000	72,000	72,000	0	0.0%
CHARGES							
WATER SERVICE	2,586,348	2,474,409	3,622,327	3,622,327	3,607,192	(15,135)	(0.4%)
SEWER SERVICE	408,287	449,675	693,506	693,506	693,506	0	0.0%
MISC WATER	20,000	17,516	20,000	20,000	20,000	0	0.0%
MISC SEWER	8,000	2,596	7,000	7,000	2,000	(5,000)	(71.4%)
RENEWAL-WATER	12,000	16,815	12,000	12,000	12,000	0	0.0%
RENEWAL-SEWER	300	0	300	300	0	(300)	(100.0%)
CONNECT-WATER	460,000	221,500	240,000	240,000	186,000	(54,000)	(22.5%)
CONNECT-SEWER	440,000	185,540	227,500	227,500	346,500	119,000	52.3%
DEVELOPMENT-WATER	69,000	47,400	32,500	32,500	30,000	(2,500)	(7.7%)
DEVELOPMENT-SEWER	200,000	79,110	78,000	78,000	72,000	(6,000)	(7.7%)
COLLECTION-WATER	500	601	500	500	500	0	0.0%
AFTER HOURS WORK	350	150	250	250	250	0	0.0%
CONVERSION BALANCES	0	46	0	0	0	0	0.0%
INSPECTION FEES	15,000	0	0	0	0	0	0.0%
LATE FEES	45,000	54,169	47,000	47,000	55,000	8,000	17.0%
Subtotal for Category	4,264,785	3,549,525	4,980,883	4,980,883	5,024,948	44,065	0.9%
MISC							
OTHER INCOME	0	1,548,183	0	0	0	0	0.0%
TRANSFER-WATER	5,500	5,267	5,500	5,500	6,000	500	9.1%
TRANSFER-SEWER	1,200	1,620	1,000	1,000	1,200	200	20.0%
RETURNED CHECK FEES	1,600	1,940	1,700	1,700	2,500	800	47.1%
Subtotal for Category	8,300	1,557,009	8,200	8,200	9,700	1,500	18.3%
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	137,000	123,649	115,000	115,000	115,000	0	0.0%
VRA-WATER SYSTEM PROCEEDS	0	0	0	0	0	0	0.0%
TRANSFERS IN	680,000	680,000	0	0	0	0	0.0%
FUND BALANCE TRANSFER	721,070	0	130,000	390,000	335,000	(55,000)	(14.1%)
TRANSFERS IN	0	0	0	0	0	0	0.0%
Subtotal for Category	1,538,070	803,649	245,000	505,000	450,000	(55,000)	(10.9%)
Total for Fund	5,883,155	5,968,468	5,306,083	5,566,083	5,556,648	(9,435)	(0.2%)

FY 2011 Utility Fund Expense Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
OPERATING							
SALARIES	814,003	780,043	836,233	836,233	800,202	(36,031)	(4.3%)
PART TIME WAGES	58,030	65,937	57,398	57,398	80,779	23,381	40.7%
SALARIES-OVERTIME	42,000	51,789	50,000	50,000	50,000	0	0.0%
ONCALL	6,000	6,062	6,000	6,000	6,000	0	0.0%
FICA	72,450	65,439	72,647	72,647	71,679	(968)	(1.3%)
VRS	111,855	102,042	110,986	110,986	116,029	5,043	4.5%
HMP	98,835	91,574	117,948	117,948	98,720	(19,228)	(16.3%)
GROUP LIFE	8,075	6,350	7,500	7,500	8,882	1,382	18.4%
GROUP LIFE +50	0	0	0	0	0	0	0.0%
UNEMPLOYMENT INSURANCE	70	33	0	0	0	0	0.0%
WORKERS COMPENSATION	34,267	32,725	23,541	23,541	21,179	(2,362)	(10.0%)
COMPENSATED ABSENCE EXP	0	14,257	0	0	0	0	0.0%
TRUSTEE FEES	10,000	3,150	10,000	10,000	10,000	0	0.0%
VRA FEE	21,125	21,640	19,688	19,688	19,688	0	0.0%
PROFESSIONAL SERVICES	285,098	275,522	197,035	212,035	297,371	85,336	40.2%
LAB SERVICES	25,500	10,009	15,825	15,825	15,825	0	0.0%
OTHER CONTRACTED SVCS	0	0	0	0	0	0	0.0%
REPAIR & MAINTAIN	7,000	3,549	6,000	6,000	7,500	1,500	25.0%
MAINT SVC CONTRACT	105,550	100,654	110,000	110,000	65,000	(45,000)	(40.9%)
ADVERTISING	500	4,588	0	0	0	0	0.0%
ELECTRICAL SERVICES	162,000	140,323	150,000	150,000	150,000	0	0.0%
POSTAGE	23,750	24,494	24,750	24,750	26,000	1,250	5.1%
TELEPHONE	14,150	12,337	14,150	14,150	14,150	0	0.0%
PROPERTY INSURANCE	28,000	25,773	28,000	28,000	28,000	0	0.0%
TRAINING	5,000	3,186	6,000	6,000	6,000	0	0.0%
DUES & MEMBERSHIP	3,100	2,600	3,400	3,400	6,000	2,600	76.5%
DEPRECIATION EXPENSE	0	872,660	0	0	0	0	0.0%
DEPRECIATION EXP-GRANT	0	0	0	0	0	0	0.0%
AMORTIZATION	0	52,960	0	0	0	0	0.0%
AMORT-MUNICIPAL	0	0	0	0	0	0	0.0%
AMORT-INDIVIDUAL	0	0	0	0	0	0	0.0%
OFFICE SUPPLIES	10,200	9,408	11,250	11,250	12,500	1,250	11.1%
CHEMICAL SUPPLIES	215,000	189,844	225,000	225,000	260,000	35,000	15.6%
WATER SUPPLIES	75,000	84,662	100,000	100,000	100,000	0	0.0%
WASTEWATER SUPPLIES	25,000	24,911	40,000	40,000	40,000	0	0.0%
TOOLS	7,500	5,294	8,000	8,000	8,000	0	0.0%
AUTOMOTIVE SUPPLIES	73,500	79,076	76,500	76,500	77,000	500	0.7%
UNIFORMS	11,600	12,327	10,000	10,000	9,000	(1,000)	(10.0%)
INVENTORY SUPPLIES	21,000	15,488	21,000	21,000	22,000	1,000	4.8%
OTHER MISC EXPENSES	5,890	8,305	9,000	9,000	10,000	1,000	11.1%
PMTS TO GSD#1	41,568	3,702	41,568	41,568	17,320	(24,248)	(58.3%)
PMTS TO VDH	9,100	8,430	9,500	9,500	11,890	2,390	25.2%
CAPITAL OUTLAY NEW	500,000	158	130,000	375,000	335,000	(40,000)	(10.7%)
FURNITURE/FIXTURES-NEW	4,000	1,041	4,000	4,000	4,000	0	0.0%
OTH EQUIPMENT	9,000	0	9,000	9,000	32,545	23,545	261.6%

FY 2011 Utility Fund Expense Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
FUND BALANCE	269,000	0	110,500	110,500	102,000	(8,500)	(7.7%)
Subtotal for Organization	3,213,716	3,212,339	2,672,419	2,932,419	2,940,259	7,840	0.3%

DEBT SERVICE

REDEMPTION OF PRINCIPAL	2,669,829	1,192,551	2,633,664	2,633,664	2,616,389	(17,275)	(0.7%)
AMORT BOND ISSUE COSTS	0	0	0	0	0	0	0.0%
Subtotal for Organization	2,669,829	1,192,551	2,633,664	2,633,664	2,616,389	(17,275)	(0.7%)
Total for Fund	5,883,545	4,404,891	5,306,083	5,566,083	5,556,648	(9,435)	(0.2%)

Mosquito Control 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 \$93,720. Part-time staff will work from March 1 until the end of October.

FY 2011 Mosquito Control Fund Revenue Budget

Account Title	FY 09 Final Budget	FY 09 Actual Revenues	FY 10 Original Budget	FY 10 Expected Budget	FY 11 Adopted Budget	Dollar Change	% Change
PROP TAX							
CURRENT REAL ESTATE	86,388	90,313	88,843	88,843	90,311	1,468	1.7%
DELINQUENT REAL ESTATE	2,254	2,374	2,549	2,549	2,374	(175)	(6.9%)
PUBLIC SERVICE CORP	126	115	130	130	115	(15)	(11.5%)
PENALTIES	525	521	501	501	520	19	3.8%
INTEREST	407	401	692	692	400	(292)	(42.2%)
EXPENDITURE REFUNDS	0	0	0	0	0	0	0.0%
INSURANCE RECOVERY	0	0	0	0	0	0	0.0%
FUND BALANCE TRANSFER	5,525	1,833	2,135	2,135	0	(2,135)	(100.0%)
Subtotal for Category	95,225	95,557	94,850	94,850	93,720	(1,130)	(1.2%)
Total for Fund	95,225	95,557	94,850	94,850	93,720	(1,130)	(1.2%)

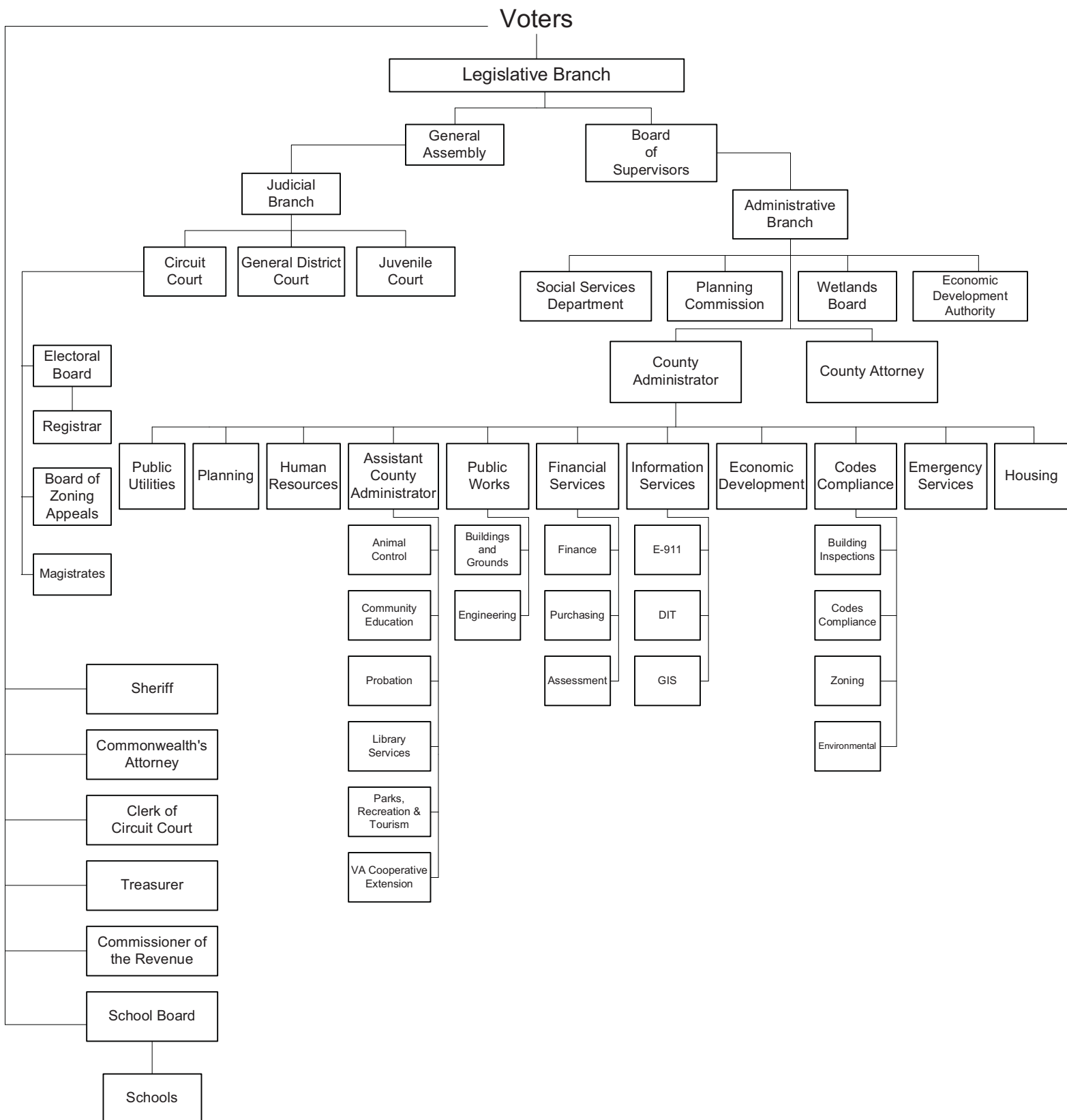
FY 2011 Mosquito Control Fund Expenditure Budget

Account Title	FY 09 Final Budget	FY 09 Actual Expenditures	FY 10 Original Budget	FY 10 Expected Appropriations	FY 11 Adopted Budget	Dollar Change	% Change
MSQ							
PART TIME WAGES	15,000	16,164	15,000	15,000	15,000	0	0.0%
SALARIES-OVERTIME	0	316	0	0	0	0	0.0%
ONCALL	750	347	660	660	600	(60)	(9.1%)
FICA	1,100	1,251	1,100	1,100	1,200	100	9.1%
WORKERS COMPENSATION	1,300	1,241	1,300	1,300	1,300	0	0.0%
SUPPORT LABOR	3,500	3,490	3,000	3,000	2,700	(300)	(10.0%)
OTHER CONTRACTED SVCS	5,000	5,204	5,000	5,000	4,700	(300)	(6.0%)
REPAIR & MAINTAIN	500	498	600	600	400	(200)	(33.3%)
TRAINING	500	626	800	800	600	(200)	(25.0%)
CHEMICAL SUPPLIES	64,100	63,782	65,000	65,000	65,550	550	0.8%
VEHICLE FUELS	1,900	1,228	840	840	1,100	260	31.0%
OTHER OPERATING SUPPLIES	75	33	50	50	50	0	0.0%
MOTOR VEHICLES NEW	0	0	0	0	0	0	0.0%
OTH EQUIPMENT	1,500	1,376	1,500	1,500	0	(1,500)	(100.0%)
FUND BALANCE	0	0	0	0	520	520	100.0%
Subtotal for Organization	95,225	95,557	94,850	94,850	93,720	(1,130)	(1.2%)
Total for Fund	95,225	95,557	94,850	94,850	93,720	(1,130)	(1.2%)

Appendix



Gloucester County Organizational Chart



Personnel Section

GLOUCESTER COUNTY
FY 2011
SCHEMATIC LIST OF TITLES

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

GLOUCESTER COUNTY
FY 2011
SCHEMATIC LIST OF TITLES

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

GLOUCESTER COUNTY
FY 2011
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
N	Dispatcher				
N	Domestic Violence Advocate				
N	Equipment Mechanic				
N	Fraud Investigator I/II - DSS				
N	GIS Technician				
N	Human Resource Specialist				
N	Inspector I				
N	Mechanical Technician III				
N	Payroll/Benefits Coordinator				
N	Pump Station Mechanic				
N	RE Assessment Technician III				
N	Real Estate Technician III				
N	Revenue Coordinator				
N	Utility Foreman				
N	WTP Mechanic				
N	Zoning Supervisor				
	Grade 13	\$31,837	\$47,756	\$15.31	\$22.96
N	Class II WTP Operator				
N	Collections Coordinator				
N	Deputy Clerk				
N	IT Support Technician				
N	Legal Assistant				
N	Public Works Coordinator				
N	Real Estate Appraiser I				
N	Self Sufficiency Specialist I/II - DSS				
N	Senior AC Officer				
N	Utility Inspector				
	Grade 14	\$33,747	\$50,621	\$16.22	\$24.34
N	Athletics Supervisor				
N	Buyer II				
N	Cable Communications Specialist				
N	Codes Compliance Officer				
N	Community Education Coordinator				
N	Deputy Recruit - Law Enforcement				
N	Deputy Sheriff - Corrections/Civil Process				
N	Inspector II				
N	Maintenance Supervisor				
	Grade 14 Continued	\$33,747	\$50,621	\$16.22	\$24.34
N	Museum Director				
N	Park Supervisor				
E	Planner I				
N	Probation Officer				
N	Pretrial Officer				

GLOUCESTER COUNTY
FY 2011
SCHEMATIC LIST OF TITLES

FLSA	Position Title	Min Salary	Max Salary	Min Hrly Rate	Max Hrly Rate
N	Recreation Supervisor				
N	Senior Mechanical Technician				
N	Self Sufficiency Specialist III - DSS				
N	Social Worker I/II - DSS				
N	Special Events Supervisor				
N	Tourism Coordinator				
N	Victim-Witness Coordinator				
	Grade 15	\$35,772	\$53,658	\$17.20	\$25.80
E	Benefit Programs Supervisor - DSS				
N	Chief Animal Control Officer				
N	Class I WTP Operator				
N	Deputy I - Law Enforcement				
N	IT Support Technician II				
N	Instrumentation Specialist				
N	Librarian				
N	Real Estate Appraiser II				
N	Senior Legal Assistant				
N	Social Worker III - DSS				
	Grade 16	\$37,919	\$56,879	\$18.23	\$27.35
N	Combination Inspector				
N	Deputy II - Law Enforcement				
E	Human Resource Analyst				
N	Investigator				
N	Lead WTP Operator				
E	Planner II				
N	Sergeant - Corrections/Civil Process				
	Grade 17	\$40,193	\$60,290	\$19.32	\$28.99
E	Chief Deputy - Circuit Court				
E	Chief Deputy - Commissioner of Revenue				
N	Combination Insp/Plans Examiner				
E	Communications Supervisor				
N	Database Administrator				
N	Investigator II				
N	Senior Deputy - Law Enforcement				
	Grade 17 Continued	\$40,193	\$60,290	\$19.32	\$28.99
N	Senior Real Estate Appraiser				
N	Social Worker IV - DSS				
	Grade 18	\$42,605	\$63,908	\$20.48	\$30.72
N	Master Deputy - Law Enforcement				
E	Physician's Assistant				
E	Planner III				

GLOUCESTER COUNTY
FY 2011
SCHEMATIC LIST OF TITLES

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

GLOUCESTER COUNTY
FY 2011
SCHEMATIC LIST OF TITLES

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

POSITION ALLOCATION LIST

(Does not include positions designated as work as required)

FISCAL YEAR 2011						
DEPARTMENT	COUNTY		STATE		GRANT	
	FT	PT	FT	PT	FT	PT
Administration	4					
County Attorney	3					
Human Resources	4					
Commissioner of Revenue	2	1	6			
Assessor	6	1				
Treasurer	2.5		7.5			
Finance	5					
Dept of Information Technology	12	1				
Purchasing	3					
VHDA	2					
Registrar	1	1	1			
Circuit Court Judge	1					
Clerk of Circuit Court	1		6			
Victim/Witness					1	1
Commonwealth Attorney	1		6.5		0.5	1
Sheriff	24		33			
E-911	4	2				
Jail	2		34	2		
Probation					7	1
Codes	15					
Animal Control	5					
Emergency Services	2	1				
Engineer	4					
Buildings & Grounds	28	2				
Community Education	8					
Cable Services		1				
Parks & Recreation	8	1				
Beaverdam Park	3					
Historical Committee		1				
Library	10	4				
Planning	5					
Economic Development	2					
Clean Community		1				
Tourism	1					
Extension Service	1					
SUBTOTALS	169.5	17	94.0	2	8.5	3
Social Services	38					
Utilities	25	4				
GRAND TOTALS	232.5	21	94.0	2	8.5	3
.5 in the FT column indicates a fulltime position partially funded with State or Grant part-time dollars.						

Statistical Section

COUNTY OF GLOUCESTER, VIRGINIA

Balance Sheet
Governmental Funds
June 30, 2009

	General	Debt Service	Capital Projects	School Construction	Governmental Funds	Other Funds	Total
ASSETS							
Cash and cash equivalents	\$ 14,934,504	\$ 205,298	\$ 120,487	\$ 130,585	\$ -	\$ -	\$ 15,390,874
Receivables (net of allowance for uncollectibles):							
Taxes receivable	4,645,705	-	-	-	-	-	4,645,705
Accounts receivable	473,296	-	-	-	2,765	-	476,061
Due from other funds	1,894,646	-	3,042,516	-	-	-	4,937,162
Due from other governmental units	1,493,340	-	980,351	24,878	271,213	-	2,769,782
Prepaid items	57,180	1,452,057	-	-	-	-	1,509,237
Total assets	<u>\$ 23,498,671</u>	<u>\$ 1,657,355</u>	<u>\$ 4,143,354</u>	<u>\$ 155,463</u>	<u>\$ 273,978</u>	<u>\$ -</u>	<u>\$ 29,728,821</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 466,571	\$ 18,348	\$ 445,646	\$ -	\$ 94,640	\$ -	\$ 1,025,205
Accrued liabilities	492,047	-	-	-	-	-	492,047
Due to other governmental units	4,666,323	-	-	78,354	-	-	4,744,677
Due to other funds	3,042,516	1,638,199	-	77,109	179,338	-	4,937,162
Deferred revenue	1,970,025	-	-	-	-	-	1,970,025
Total liabilities	<u>\$ 10,637,482</u>	<u>\$ 1,656,547</u>	<u>\$ 445,646</u>	<u>\$ 155,463</u>	<u>\$ 273,978</u>	<u>\$ -</u>	<u>\$ 13,169,116</u>
Fund balances:							
Reserved for:							
Prepaid items	\$ 57,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,180
Rezoning proffers	-	-	19,000	-	-	-	19,000
Asset forfeiture	181,105	-	-	-	-	-	181,105
Unreserved, reported in:							
General fund	12,622,904	-	-	-	-	-	12,622,904
Debt service funds	-	808	-	-	-	-	808
Capital projects funds	-	-	3,678,708	-	-	-	3,678,708
Total fund balances	<u>\$ 12,861,189</u>	<u>\$ 808</u>	<u>\$ 3,697,708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,559,705</u>
Total liabilities and fund balances	<u>\$ 23,498,671</u>	<u>\$ 1,657,355</u>	<u>\$ 4,143,354</u>	<u>\$ 155,463</u>	<u>\$ 273,978</u>	<u>\$ -</u>	<u>\$ 29,728,821</u>

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

COUNTY OF GLOUCESTER, VIRGINIA

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

	Fiscal Year			
	2009	2008	2007	2006
General Fund				
Reserved	\$ 238,285	\$ 495,576	\$ 500,502	\$ 556,862
Unreserved	12,622,904	13,140,232	12,994,355	15,953,192
Total General Fund	<u>\$ 12,861,189</u>	<u>\$ 13,635,808</u>	<u>\$ 13,494,857</u>	<u>\$ 16,510,054</u>
All Other Governmental Funds				
Reserved	\$ 19,000	\$ 2,389,898	\$ 6,150,997	\$ -
Unreserved, reported in:				
Special revenue funds	-	-	-	63,974
Debt service funds	808	649	801	75,116
Capital projects funds	3,678,708	5,466,719	6,585,325	3,847,743
Total all other governmental funds	<u>\$ 3,698,516</u>	<u>\$ 7,857,266</u>	<u>\$ 12,737,123</u>	<u>\$ 3,986,833</u>

Fiscal Year					
2005	2004	2003	2002	2001	2000
\$ 398,179	\$ 510,268	\$ 731,387	\$ 943,221	\$ 652,278	\$ 248,900
15,503,657	17,620,647	11,933,486	9,794,702	8,301,052	7,637,325
<u>\$ 15,901,836</u>	<u>\$ 18,130,915</u>	<u>\$ 12,664,873</u>	<u>\$ 10,737,923</u>	<u>\$ 8,953,330</u>	<u>\$ 7,886,225</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63,974	169,644	127,218	-	-	-
24,165	488	280	-	-	-
4,032,730	8,167,302	2,445,595	3,293,077	8,008,758	210,228
<u>\$ 4,120,869</u>	<u>\$ 8,337,434</u>	<u>\$ 2,573,093</u>	<u>\$ 3,293,077</u>	<u>\$ 8,008,758</u>	<u>\$ 210,228</u>

COUNTY OF GLOUCESTER, VIRGINIA

Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income	Unemployment Rate (3)	School Enrollment (4)
2000	34,780	\$ 853,309	\$ 24,534	1.9 %	6,526
2001	34,900	910,294	26,083	2.4	6,411
2002	35,000	942,410	26,926	3.2	6,350
2003	35,200	986,458	28,024	3.2	6,309
2004	35,400	1,057,181	29,864	3.0	6,147
2005	35,587	1,090,866	30,653	3.0	6,078
2006	36,153	1,185,316	32,786	2.6	6,000
2007	35,960	1,250,578	34,777	2.4	5,949
2008	36,109	N/A	N/A	3.5	5,910
2009	36,109	N/A	N/A	5.6	5,871

Sources:

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

(2) Bureau of Economic Analysis

(3) Virginia Employment Commission

(4) Gloucester County Schools (March census)

N/A - This information was unavailable.

COUNTY OF GLOUCESTER, VIRGINIA

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

Calendar Year Ended	Residential Property	Commercial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
2000	\$ 1,579,744	\$ 184,036	\$ 175,637	\$ 1,588,143	\$ 0.92	\$ 1,760,351
2001	1,611,393	188,269	176,929	1,622,733	0.95	1,857,345
2002	1,780,904	215,909	163,074	1,833,738	0.95	1,833,738
2003	1,823,492	219,882	207,375	1,835,999	0.95	2,389,314
2004	1,851,153	240,989	208,335	1,883,807	0.95	2,143,254
2005	1,884,559	251,481	208,729	1,927,310	0.95	2,972,313
2006	3,431,000	376,354	261,229	3,546,125	0.57	3,546,125
2007	3,677,597	370,363	275,987	3,771,973	0.57	4,238,172
2008	3,698,100	379,187	277,551	3,799,736	0.61	4,269,366
2009	3,878,566	388,516	271,530	3,995,552	0.61	4,597,873

Source: Commissioner of Revenue Department

Note: Property in the County of Gloucester is reassessed once every four years. The County assesses property at 100% of market value. Beginning in 2010, the County will reassess property every two years.

COUNTY OF GLOUCESTER, VIRGINIA

Property Tax Levies and Collections
Last Eight Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year			Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	(Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2002	\$ 17,445,456	\$ (6,797)	\$ 17,438,659	\$ 16,822,442	96.43%	\$ 614,373	\$ 17,436,815	99.99%
2003	18,672,765	5,472	18,678,237	18,032,870	96.57%	643,132	18,676,002	99.99%
2004	19,067,303	(7,218)	19,060,085	18,502,834	97.04%	553,037	19,055,871	99.98%
2005	19,480,506	(1,585)	19,478,921	18,931,208	97.18%	538,799	19,470,007	99.95%
2006	20,261,412	1,851	20,263,263	19,792,078	97.68%	453,470	20,245,548	99.91%
2007	21,213,981	46,910	21,260,891	20,665,168	97.41%	548,008	21,213,176	99.78%
2008	22,593,114	13,985	22,607,099	21,946,260	97.14%	489,123	22,435,383	99.24%
2009	23,972,690	-	23,972,690	23,326,961	97.31%	-	23,326,961	97.31%

Source: Gloucester County Treasurer's Department

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

County of Gloucester, Virginia

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

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Public Utility	
				Real Estate	Personal Property
2001	0.95	3.50	3.50	0.95	3.50
2002	0.95	3.50	3.50	0.95	3.50
2003	0.95	3.50	3.50	0.95	3.50
2004	0.95	4.00	4.00	0.95	4.00
2005*	0.95	2.20	2.20	0.95	2.20
2006	0.57	2.20	2.20	0.57	2.20
2007	0.57	2.20	2.20	0.57	2.20
2008	0.61	2.60	2.60	0.61	2.60
2009	0.61	2.60	2.60	0.61	2.60
2010	0.61	2.60	2.60	0.61	2.60

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

COUNTY OF GLOUCESTER, VIRGINIA

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	State Literary Funds Loans	Capital Lease and Notes Payable	General Obligation Bonds	Revenue Bonds	Capital Lease and Notes Payable			
2000	\$ 11,280,000	\$ 9,263,520	\$ 4,746,225	\$ 332,925	\$ 24,306,222	\$ -	\$ 49,928,892	5.85%	\$ 1,435.56
2001	10,100,000	8,623,520	13,337,004	307,425	32,493,742	-	64,861,691	7.13%	1,858.50
2002	8,940,000	7,983,520	12,559,507	280,629	31,470,856	-	61,234,512	6.50%	1,749.56
2003	7,780,000	7,343,520	12,071,108	252,454	30,606,681	-	58,053,763	5.89%	1,649.25
2004	14,255,000	6,703,520	11,689,935	222,838	29,696,963	-	62,568,256	5.92%	1,767.46
2005	12,885,000	6,063,520	10,658,832	191,707	28,727,760	-	58,526,819	5.37%	1,644.61
2006	11,685,000	5,423,520	10,901,309	158,983	27,572,046	-	55,740,858	4.70%	1,541.80
2007	17,140,000	4,783,520	10,465,911	124,585	25,970,976	-	58,484,992	4.68%	1,626.39
2008	22,299,713	4,143,520	9,993,469	91,502	25,244,723	-	61,772,927	N/A	1,710.73
2009	20,964,978	3,603,520	20,057,944	53,636	23,760,999	-	68,441,077	N/A	1,895.40

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

N/A- The information was unavailable.

COUNTY OF GLOUCESTER, VIRGINIA

Schedule of Long-Term General Fund Debt

	Date Issued	Interest Rate	Original Amount	Balance at June 30, 2010	Annual Principal Payment	Last Payment Due
SCHOOL DEBT						
General Obligation Bonds VPSA						
High School, etc. **	December 17, 1992	5.85%	4,335,000	465,000.00	Various	December 15, 2012
High School, etc. **	April 29, 1993	5.10% - 5.50%	2,100,000	260,000.00	Various	December 15, 2012
Refunded Bond***	January 3, 1994	6.40% - 6.75%	8,565,000	200,000.00	Various	December 15, 2011
Bethel Elementary	May 2, 1996	4.60% - 5.80%	2,800,000	980,000.00	140,000	July 15, 2016
Achilles & Botetourt	November 6, 2003	3.10% - 5.35%	7,525,000	6,010,000.00	Various	July 15, 2023
Abingdon Elementary	November 9, 2006	4.25% - 5.10%	6,505,000	5,885,000.00	Various	July 15, 2026
Abingdon	November 8, 2007	3.00%	6,364,713	5,812,967.00	Various	July 15, 2027
Total VPSA Debt				19,612,967.00		
State Literary Fund Loans						
Page	December 15, 1992	3.00%	1,678,784	250,784.00	84,000	December 15, 2012
Abingdon	December 15, 1992	3.00%	1,604,993	227,993.00	81,000	December 15, 2012
Peasley	December 15, 1992	4.00%	2,489,419	364,419.00	125,000	December 15, 2012
Bethel	July 15, 1998	3.00%	4,970,324	2,220,324.00	250,000	July 15, 2018
Total Literary Fund Debt				3,063,520.00		
Total School Debt				22,676,487.00		
PRIMARY GOVERNMENT DEBT						
Courthouse Series 2000	September 14, 2000	5.375% - 5.5%	9,275,000	205,000.00	Various	November 1, 2010
Courthouse Series 2006 Refunding	March 22, 2006	3.75% - 4.50%	8,205,000	8,055,000.00	Various	November 1, 2030
Communications System	January 1, 2007	4.49%	11,245,000	9,581,521.86	1,452,058	July 1, 2017
Total County Debt				17,841,521.86		
Grand Total Debt				40,518,008.86		

** 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.

