



County of Gloucester Virginia



Adopted Budget



**For the Fiscal
Year Ending
June 30, 2008**

Photographs courtesy of Jennifer Graziano,
Heather Theil-Goin and Paul Hogg

GLOUCESTER COUNTY, VIRGINIA
BOARD OF SUPERVISORS

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NICKIE C. CHAMPION
DIRECTOR OF FINANCIAL SERVICES



County of Gloucester

County Administrator

6467 Main Street

P. O. Box 329

Gloucester, Virginia 23061

(804)693-4042

MEMORANDUM

To: Gloucester County Board of Supervisors

From: William H. Whitley, County Administrator

Date: May 2, 2007

Subject: Fiscal Year 2007-2008 County Budget

I have enclosed the approved County budget for the fiscal year July 1, 2007 to June 30, 2008, which includes information on expected revenues and planned expenditures for each of the County's funds.

On Tuesday, April 17, 2007, a public hearing was held for comment on the proposed budget. This budget was adopted as amended at a meeting of the Board of Supervisors held on Tuesday, May 1, 2007.

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

- No increase for calendar year 2007 in the real estate tax rate of \$.57.
- No increase for calendar year 2007 in the ad valorem tax rate for the Gloucester Sanitary District #1, Gloucester Point Sanitary District, and all Mosquito Control districts of \$.01.
- No increase for calendar year 2007 in the personal property tax rate of \$2.20 for all categories except boats.
- No increase for calendar year 2007 in the tax rate for all boats of \$1.00.
- A General Fund budget of \$51,734,252, which is an increase of \$1,680,302 or 3.4% over the FY 2007 expected final appropriations.
- Increasing the local appropriation to the School Fund by \$1,109,895 or 5.5%.
- Full funding for volunteer fire and rescue companies.
- Funding for the equivalent of 3.1 new positions in the General Fund and 2.5 new positions in the Utility Fund to meet the growing demand for County services.
- Continuation of your three major capital projects with an expected cost of \$40,950,829.
- A compensation package that helps maintain the County's plans for competitive positions in the regional market by including a 2% market adjustment and an average 2% pay for performance.

Total County Budget - \$142,988,763

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. New to the budget this year is the Regional Special Education Budget, which is a regional program for students that require intensive special education services. Also included is the Social Services Budget, which is funded with federal, state and local dollars and administered by the Gloucester County Social Services Board. Next, you will find the Comprehensive Services Act (CSA). The Capital Budget and School Construction Budget are enclosed and they show the major purchases and construction activities for the coming year. The Debt Service Budget is next, and this budget includes the funds needed for payment of the long-term debt of the county. Finally, you will see the various Enterprise Funds, which include the Utilities Budget, the Gloucester Sanitary District #1 Budget, the Gloucester Point Sanitary District Budget and the Mosquito Control Fund Budget.

This budget emphasizes what I believe to be the Board's priorities for the fiscal year 2008, which are:

1. Public Education
2. Public Safety
3. Capital Improvement Needs

The largest single component of the County budget is the school division. The budget recommended for the school division's operations is \$57,125,861 or 40.0% of the total budget. Public safety is a high funding priority in that it comprises \$10,983,159 7.7% of the total budget. The third Board priority is addressing capital needs for both the County and the school division. The budgets for the Capital Funds and Debt Fund total \$50,433,317, which is 35.3% of the total budget.

These three priorities: education, public safety, and capital, total 83.0% of the total County budget.

General Fund Budget Summary - \$51,799,414

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.

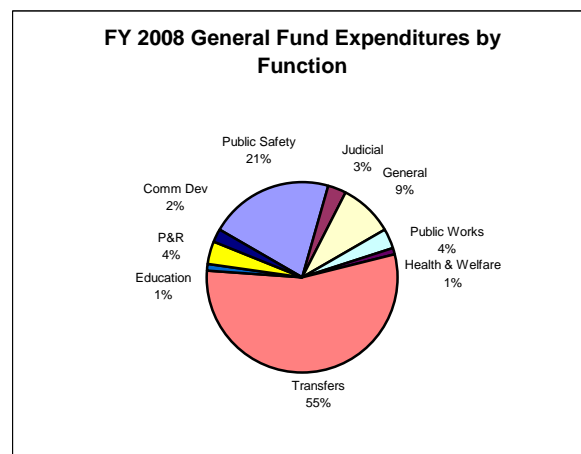
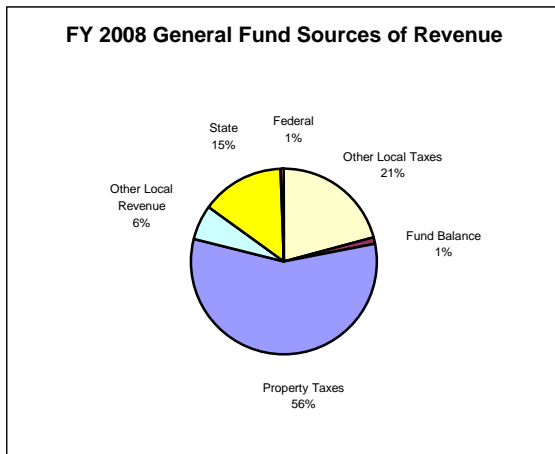
There is no tax rate increase for calendar year 2007 in this budget. The real estate tax rate remains at \$.57 while the personal property tax rates will remain \$2.20 for all categories of personal property except boats. The tax rate for all boats will remain \$1.00.

The property taxes shown in this budget are derived from the second installment of calendar year 2007 property taxes due December 5, 2007, and the first installment of calendar year 2008 property taxes due June 30, 2008.

The County has committed itself to three major capital projects: the jail expansion project, the emergency services communication system project, and the expansion/renovation of Abingdon Elementary School. These three major capital projects will more than double the amount of outstanding debt currently being serviced by the County, will increase operating expenses, and will require a property tax increase for calendar year 2008. The real estate budget forecast was built with the assumption that the calendar year 2008 real estate tax rate will not stay at \$.57, but will be increased a minimum of \$.04.

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

| | FY 07 Expected <u>Budget</u> | FY 08 Requested <u>Budget</u> | <u>Dollar Change</u> | <u>% Change</u> |
|------------------------------------|---------------------------------|----------------------------------|----------------------|-----------------|
| <u>Revenue:</u> | | | | |
| Property Taxes | \$27,536,259 | \$29,469,105 | \$1,932,846 | 7.0% |
| Local Taxes | 10,197,168 | 10,723,071 | 525,903 | 5.2% |
| Other Local Revenue | <u>2,951,559</u> | <u>3,147,603</u> | <u>196,044</u> | 6.6% |
| Total Local Revenue | <u>\$40,684,986</u> | <u>\$43,339,779</u> | <u>\$2,654,793</u> | 6.5% |
| State Revenue | <u>\$7,214,054</u> | <u>\$7,526,725</u> | <u>\$312,671</u> | 4.3% |
| Federal Revenue | <u>\$380,893</u> | <u>\$264,698</u> | <u>-\$116,195</u> | -30.5% |
| Fund Balance Transfers | <u>\$1,774,017</u> | <u>\$668,212</u> | <u>-\$1,105,805</u> | -62.3% |
| Total General Fund Revenue | <u>\$50,053,950</u> | <u>\$51,799,414</u> | <u>\$1,745,464</u> | 3.5% |
| <u>Expenditures:</u> | | | | |
| General & Financial Administration | \$4,495,411 | \$4,698,296 | \$202,885 | 4.5% |
| Judicial Administration | 1,453,344 | 1,560,130 | 106,786 | 7.3% |
| Public Safety | 10,255,918 | 10,983,159 | 727,241 | 7.1% |
| Public Works | 1,809,909 | 1,852,386 | 42,477 | 2.3% |
| Health & Welfare | 443,883 | 475,426 | 31,543 | 7.1% |
| Education | 737,626 | 620,834 | -116,792 | -15.8% |
| Parks, Recreation, & Cultural | 1,895,806 | 1,995,655 | 99,849 | 5.3% |
| Community Development | 1,015,930 | 940,524 | -75,406 | -7.4% |
| Civic Contributions | 242,300 | 271,250 | 28,950 | 11.9% |
| Transfers to Schools | 20,179,914 | 21,289,809 | 1,109,895 | 5.5% |
| Transfers to Social Services | 788,318 | 801,335 | 13,017 | 1.7% |
| Transfers to CSA | 355,714 | 398,085 | 42,371 | 11.9% |
| Transfers to Capital | 2,199,229 | 1,446,817 | -752,412 | -34.2% |
| Transfer to School Construction | 0 | 0 | 0 | -100.0% |
| Transfers to Debt Service | 3,280,647 | 3,665,708 | 385,061 | 11.7% |
| Transfers to Utilities | <u>900,000</u> | <u>800,000</u> | <u>-100,000</u> | -11.1% |
| Total General Fund Expenditures | <u>\$50,053,950</u> | <u>\$51,799,414</u> | <u>\$1,745,464</u> | 3.5% |



The County strives for outstanding customer service. This budget includes compensation recommendations that include a 2% pay scale adjustment and an average 2% pay for performance increase for eligible classified employees. These changes will attract, reward, and retain qualified personnel, goals that I know that the Board shares with me.

Twenty-three new positions were requested by County departments, but funding has been included in this budget for the equivalent of 3.1 positions due to revenue limitations. These positions include a Real Estate Technician II for the Assessors Office, a partially state supported Assistant Commonwealth Attorney for the Commonwealth Attorney's Office, a Deputy Recruit-Law Enforcement in the Sheriff's Department, and adding four additional hours per week for our Cable Communications Specialist.

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, 2007 will be \$11,543,090. The use of \$415,212 from the unrestricted/undesignated fund balance was necessary to balance this budget. The remaining amount will be sufficient to cover any unexpected expenditures next year, as well as creating sufficient cash to carry us between real estate tax collections.

School Budget - \$57,125,861

As you realize, the School Board is responsible for its budget preparation and administration. The Gloucester County Public Schools Superintendent presented a budget request of \$57,327,660. The Superintendent's request was \$1,439,382 or 2.6% higher than the expected current year's budget. Contained in his recommendation was a request for county funds of \$21,491,608. This local request was \$1,311,694 or 6.5% higher than the current local appropriation of \$20,179,914.

This budget contains a local appropriation for schools that totals \$21,289,809. This is a 5.5% increase in local funds for schools, or \$1,109,895. This budget also contains \$402,105 in local appropriations and \$1,097,895 from fund balance to support School Board capital items.

Cafeteria Budget - \$2,261,017

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 - \$726,644

New this year is the addition of the Middle Peninsula Regional Special Education Program, which is a regional program for students that require intensive special education services under the category of multiple disabilities, severe disabilities, or autism. 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 - \$3,010,179

The county will spend \$801,335 as our portion of the social services budget under this proposal. This is an increase of \$13,017 or 1.7% in the local appropriation over the current year. This is the budget request as adopted by the Social Services Board. Details of this budget are enclosed for Board review.

Comprehensive Services Act Budget - \$840,000

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 \$398,085 for this responsibility next year and details of this budget are enclosed for Board review.

Capital Improvements Budget - \$32,605,977

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

The jail expansion project, which is scheduled to be completed in 2009, has an estimated cost of \$12,762,484. Short-term debt of \$2,545,263 will be needed for this project, and this amount is expected to be reimbursed by the State. The remaining amount will be provided from long-term debt, and this borrowing should take place mid-2007. The first payment on this new long-term debt will be due in FY 2010.

The emergency services communication system project, which is also scheduled to be completed in 2009, has an estimated cost of \$14,026,713. In December, 2006, the Board of Supervisors entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The first payment of \$1,452,058 on this new debt will be due in FY 2009. The remaining amount of \$2,781,713 needed for the project will be provided from the Capital Fund Balance Designated for Future Capital Projects. The FY 2008 budget includes an appropriation for \$13,286,981 for this project.

Also included in the budget is \$996,240 to address the Health Department building issue. Planning for this project began in FY 2007, but this budget was prepared with the assumption that final decisions will not be made in time for work to begin before June 30, 2007. This appropriation will be made from the Capital Fund Balance Designated for Future Capital Projects.

In May 2003, the Board put aside \$100,000 in a separate interest bearing account for an Older Adult Facility, and this account is expected to grow to \$115,000 during the FY 2008 budget year. This budget includes a carryover appropriation.

This budget contains grant and local funds to begin construction of Phase IV of the Main Street project and to begin design of Phase V of the Main Street project. This grant will require a 20% match, and the budget contains local funds of \$87,759 for the work expected to be completed in FY 2008.

Also included in the budget are funds for the FEMA Hazard Mitigation Grant Program, which will elevate or acquire qualified properties in flood prone areas. No county match is needed for this grant program.

Grant funds will be received to complete the construction of a burn building for the Gloucester Volunteer Fire and Rescue Department, and no county match is needed for this grant.

The CDBG Jenkins Neck Housing Recovery Grant program is expected to be completed in FY 2008, and the budget includes an appropriation of \$180,000 to finish this work. There is no additional county match for this grant program.

This budget includes a local contribution to the Gloucester County Public Schools for \$500,000, which in addition to State funding of \$181,983, is to be used for miscellaneous school capital needs. In addition, the budget includes a \$1,000,000 appropriation from the Capital Fund Balance Designated for

Future Capital Projects, which is provided to the school division for their use toward their roof and HVAC replacement projects outlined in their Five-Year Capital Plan.

It is recommended that the remaining uncommitted balance of \$1,927,029 in the Capital Fund Balance Designated for Future Capital Projects be held to address any uncertainties that may arise with the major construction projects identified above.

School Construction Budget - \$14,161,632

The Gloucester County School Board is in the process of renovating and expanding Abingdon Elementary School. Approximately half of the funding needed for this project was obtained through the Virginia Public School Authority (VPSA) in November 2006. The remaining funding is expected to be provided with a Literary Loan in fall 2007. The expected completion date for this project is August 2008.

Debt Service Budget - \$3,665,708

The total debt service budget is \$3,665,708, which is up \$385,061 or 11.7% from the current year. School debt and County lease purchases are included in this budget. The increase can be attributed to the first borrowing for the Abingdon Elementary School project, which occurred with the Fall 2006 Virginia Public School Authority Bond Sale. The first installment of \$552,070 for this new debt is included in this budget.

There is no debt service costs included in this budget for the emergency services communication system project, the jail expansion project, or the second borrowing for the Abingdon Elementary School project. Borrowing for these projects will affect future budgets.

Sanitary Districts – \$81,608

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 - \$5,017,747

The utilities department budget totals \$5,017,747 which is \$209,045 more than the current budget. No water or sewer customer rate increases in this budget.

The General Fund contribution to the Utilities Fund to balance this budget has been reduced from its current \$900,000 to \$800,000. This is due to the increased activity in development in the county that has provided additional connection fees to support the system as well as very conservative spending by the Utilities Director. As the system matures and we receive more connections, we anticipate that the General Fund contribution will continue to decline. This is a positive sign that will eventually lead to a self supporting Utilities Fund.

Fire and Rescue Departments - \$1,544,700

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 | \$ 759,500 |
| Abingdon Fire and Rescue | <u>785,200</u> |
| Total | \$ 1,544,700 |

The fire and rescue departments will have their budget requests fully funded in this budget. These figures represent a 14.5% increase in the contribution for Abingdon Fire & Rescue and a 19.9% increase for Gloucester Fire & Rescue.

Mosquito Control Budget - \$94,730

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.

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General Fund Revenue

Fiscal Year 2007-2008 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 determined by the Commissioner of the Revenue as of January 1 of the current calendar year.

The calendar year 2007 real estate tax rate in this budget is 57 cents per \$100 of assessed value.

Gloucester County completed a general reassessment of all real estate holdings and taxable property improvements in the county in 2005, and the new values were effective January 1, 2006. The next general reassessment is scheduled to be effective January 1, 2008.

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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-----------------------|--------------------------|-------------------------|---------------|----------|
| Real Estate Tax | 20,802,084 | 22,571,744 | 1,769,660 | 8.5% |
| Public Service | 710,000 | 697,000 | (13,000) | -1.8% |
| Personal Property Tax | 5,385,175 | 5,601,361 | 216,186 | 4.0% |
| Mobile Home | 180,000 | 140,000 | (40,000) | -22.2% |
| Penalties & Interest | 459,000 | 459,000 | 0 | 0.0% |
| Total Property Taxes | 27,536,259 | 29,469,105 | 1,932,846 | 7.0% |

Budget Comments:

There is no tax rate increase for calendar year 2007 in this budget. The real estate tax rate remains at \$.57 while the personal property tax rate remains at \$2.20 for all categories except boats. The tax rate for all boats remains at \$1.00.

The property taxes shown in this budget are derived from the second installment of calendar year 2007 property taxes due December 5, 2007 and the first installment of calendar year 2008 property taxes due June 30, 2008.

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

- The first installment of \$552,070 for the Virginia Public School Authority loan on Abingdon Elementary School comes due in this budget. The remaining \$7,500,000 needed to fund this project will be provided by a fall 2007 School Literary Loan. The first installment of approximately \$562,500 on the Literary Loan debt will be due in FY 2009.
- The Board of Supervisors entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000, which is to be used for the emergency services communication system project. The first payment of \$1,452,058 on this new debt will be due in FY 2009.
- The County is also expecting to seek long-term debt of approximately \$11,500,000 for the jail expansion project in 2007. The first payment of approximately \$725,000 should be due in FY 2010.

These three projects will double the amount of outstanding debt serviced by the County, which along with increased operating expenses will affect the real estate tax rate for calendar year 2008.

The real estate budget forecast was built with the assumption that the calendar year 2008 real estate rate will not stay at \$.57. The calendar year 2008 real estate tax rate may need to be increased by as much as \$.05, but this budget was prepared with the assumption that the 2008 real estate tax rate would be increased a minimum of \$.04.

A change in Governmental Accounting Standards Board (GASB) requirements necessitates reclassifying the amounts being budgeted as current taxes and delinquent taxes. In the past, collections were considered delinquent when penalty was applied, but now collections will be considered delinquent if received outside the assessment year. This change will have all governments preparing their financial reports using a consistent standard, which will aid in the usefulness and comparability of information being provided by governments.

Other Local Taxes

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

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

The restructuring of local consumer taxes on telephones and other communication equipment took effect January 1, 2007. A new 5% communications and sales and use tax will be paid by customers of landline and wireless phones, satellite TV and radio services, and other communication services. 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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------|--------------------------|-------------------------|---------------|----------|
| Local Sales Tax | 3,990,981 | 3,990,981 | 0 | 0.0% |
| Communication Sales Tax | 0 | 1,406,768 | 1,406,768 | 100.0% |
| Consumer Utility Tax | 2,072,890 | 680,000 | (1,392,890) | -67.2% |
| Business License Tax | 1,502,102 | 1,537,970 | 35,868 | 2.4% |
| Cable TV Franchise Tax | 165,000 | 288,000 | 123,000 | 74.5% |
| Lodging Tax | 84,000 | 88,000 | 4,000 | 4.8% |
| Meals Tax | 1,489,000 | 1,673,352 | 184,352 | 12.4% |
| Other Local Taxes | 893,195 | 1,058,000 | 164,805 | 18.5% |
| Total Local Taxes | 10,197,168 | 10,723,071 | 525,903 | 5.2% |

Budget Comments:

Sales tax revenue estimates are based on prior year's receipts and projected increases in retail sales based on historical trends. Local sales tax revenue account for 7.7% of the county's general fund budget.

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

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

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

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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|--------------------|--------------------------|-------------------------|---------------|----------|
| Permits & Licenses | 398,510 | 469,450 | 70,940 | 17.8% |

Budget Comments:

Construction activity in the County is expected to show a moderate increase.

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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------|--------------------------|-------------------------|---------------|----------|
| Fines & Forfeitures | 130,000 | 98,000 | (32,000) | -24.6% |

Budget Comments:

The amount collected is based on prior year's receipts, which are considerably less than expected.

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 and Social Services.

Revenue Summary:

| | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------|--------------------------|-------------------------|---------------|----------|
| Use of Money & Prop | 795,100 | 871,642 | 76,542 | 9.6% |

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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|----------------------------|--------------------------|-------------------------|---------------|----------|
| Landfill Contraact | 434,876 | 413,675 | (21,201) | -4.9% |
| Other Charges | 569,650 | 615,859 | 46,209 | 8.1% |
| Total Charges for Services | 1,004,526 | 1,029,534 | 25,008 | 2.5% |

Budget Comments:

This budget contains \$413,675 from projected landfill contract receipts, which is a decrease of \$21,201 from the current year. This decrease can be attributed to the credit Waste Management is entitled to claim for real estate taxes paid against the fees due the County.

Senate Bill 1082 increased the allowable sum that the County can assess in Courthouse Security Fees for each criminal or traffic case.

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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------|--------------------------|-------------------------|---------------|----------|
| Miscellaneous | 348,851 | 320,405 | (28,446) | -8.2% |

Budget Comments:

The decrease in this category can be attributed to the reduction of Other Income for tourism projects. The FY 2007 budget included revenue for the sponsored trip to England.

Recovered Costs

The county is reimbursed for various costs.

Revenue Summary:

| | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-----------------------|--------------------------|-------------------------|---------------|----------|
| Sheriff | 217,392 | 217,392 | 0 | 0.0% |
| Treasurer | 20,000 | 34,000 | 14,000 | 70.0% |
| Probation | 29,680 | 29,680 | 0 | 0.0% |
| Social Services | 0 | 70,000 | 70,000 | 100.0% |
| Demolition | 7,500 | 7,500 | 0 | 0.0% |
| Total Recovered Costs | 274,572 | 358,572 | 84,000 | 30.6% |

Budget Comments:

The amount of extra duty overtime by the Sheriff's Department that will be billed to citizens and individuals requesting security is \$43,060. The amount to be billed to the Gloucester County school system for school resource officers is \$174,332. The offsetting expenditures for these amounts are in the budget for the Sheriff's Department.

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County was asked to serve as Administrator and Fiscal Agent for the agency beginning July 1, 2006. While a grant will provide the majority of the funding needed for this activity, the other locality members may be required to contribute \$29,680.

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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------|--------------------------|-------------------------|---------------|----------|
| Constitutional Officers | 3,354,965 | 3,608,672 | 253,707 | 7.6% |
| Other Categorical Aid | 679,398 | 699,732 | 20,334 | 3.0% |
| Library | 151,053 | 187,808 | 36,755 | 24.3% |
| Car Tax Reimbursement | 2,778,639 | 2,778,639 | 0 | 100.0% |
| Non-Categorical Aid | 249,999 | 251,874 | 1,875 | 0.8% |
| Total Recovered Costs | 7,214,054 | 7,526,725 | 312,671 | 4.3% |

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.

The State Compensation Board has begun to restore some of the technology funding that was eliminated in previous years because of the state's fiscal challenges. In addition, the Commonwealth Attorney's office is expected to receive state funding for an additional attorney.

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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------|--------------------------|-------------------------|---------------|----------|
| Federal Prisoners | 20,000 | 10,000 | (10,000) | -50.0% |
| COPS Programs | 15,000 | 0 | (15,000) | -100.0% |
| V-STOP Prosecutor Grant | 21,500 | 21,000 | (500) | -2.3% |
| Other | 44,677 | 23,147 | (21,530) | 100.0% |
| Federal Grants | 279,716 | 210,551 | (69,165) | -24.7% |
| Total Recovered Costs | 380,893 | 264,698 | (116,195) | -30.5% |

Budget Comments:

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

Previously, the Sheriff's Department received a COPS grant to fund one school resource officer. The grant funding ended in FY 2007, and the school division now covers this officer's salary.

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

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

Gloucester County received a grant creating a Domestic Violence Unit. The offsetting expenditures of \$210,551 are included in the budget for the Sheriff's Department or Commonwealth Attorney's Office. This grant provides funding for three positions in the Sheriff's Office and one position in the Commonwealth Attorney's Office.

Fund Balance

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

Revenue Summary:

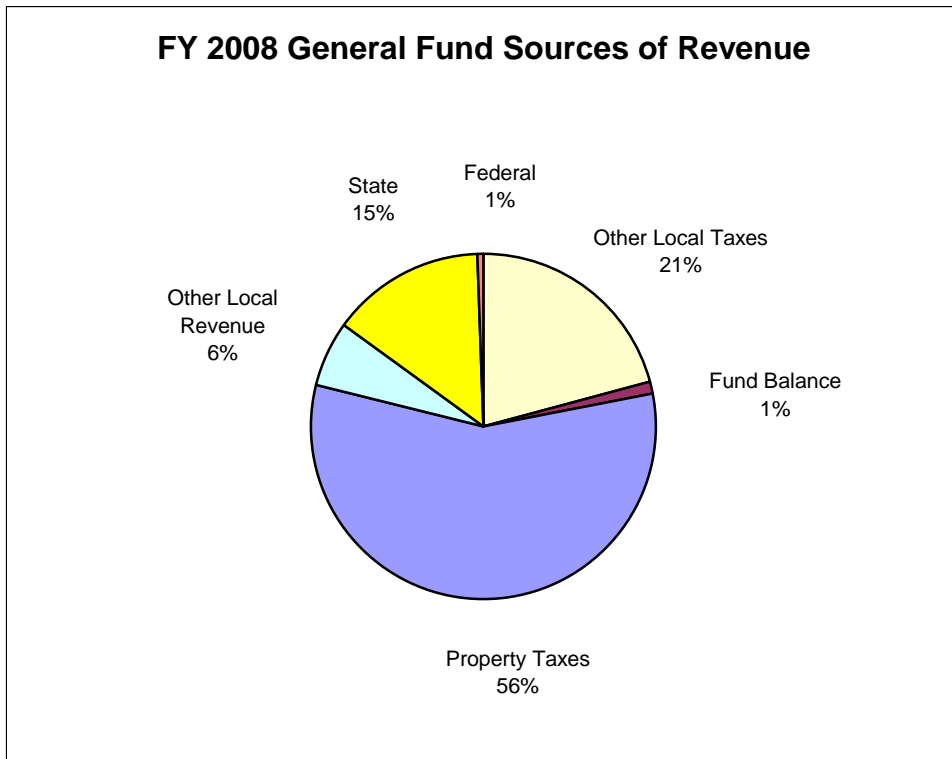
| | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-----------------------|--------------------------|-------------------------|---------------|----------|
| Fund Balance-Asset | 318,000 | 253,000 | (65,000) | -20.4% |
| From Fund Balance | 1,456,017 | 415,212 | (1,040,805) | -71.5% |
| Total Recovered Costs | 1,774,017 | 668,212 | (1,105,805) | -62.3% |

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 \$415,212 from operating reserve was necessary to balance this budget. This amount will be used to fund one-time capital projects and should not affect the ability of the County to operate in an efficient manner.



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FY 2008 General Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|--------------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| PROPERTY TAXES | | | | | | | |
| CURRENT REAL ESTATE | 18,240,000 | 19,293,158 | 19,144,084 | 19,144,084 | 22,121,744 | 2,977,660 | 15.6% |
| DELINQUENT REAL ESTATE | 1,560,000 | 1,086,180 | 1,658,000 | 1,658,000 | 450,000 | (1,208,000) | (72.9%) |
| PUBLIC SERVICE CORP | 710,000 | 631,330 | 710,000 | 710,000 | 697,000 | (13,000) | (1.8%) |
| CURRENT PERS PROP | 4,365,855 | 4,123,550 | 4,409,515 | 4,409,515 | 4,925,701 | 516,186 | 11.7% |
| DELINQUENT PERS PROP | 966,000 | 644,229 | 975,660 | 975,660 | 675,660 | (300,000) | (30.7%) |
| MOBILE HOME | 175,000 | 161,940 | 180,000 | 180,000 | 140,000 | (40,000) | (22.2%) |
| PENALTIES | 320,000 | 287,225 | 328,000 | 328,000 | 328,000 | 0 | 0.0% |
| INTEREST | 131,000 | 110,952 | 131,000 | 131,000 | 131,000 | 0 | 0.0% |
| Subtotal for Category | 26,467,855 | 26,338,563 | 27,536,259 | 27,536,259 | 29,469,105 | 1,932,846 | 7.0% |
| OTHER LOCAL TAXES | | | | | | | |
| LOCAL SALES TAX | 3,552,860 | 3,774,673 | 3,990,981 | 3,990,981 | 3,990,981 | 0 | 0.0% |
| COMMUNICATION SALES TAX | 0 | 0 | 0 | 0 | 1,406,768 | 1,406,768 | 100.0% |
| CONSUMER UTILITY TAX | 1,728,000 | 1,744,135 | 1,787,890 | 1,787,890 | 680,000 | (1,107,890) | (62.0%) |
| ELECTRIC CONSUMPTION | 106,000 | 122,929 | 128,195 | 128,195 | 124,000 | (4,195) | (3.3%) |
| CONSUMER E911 TAX | 280,000 | 272,825 | 285,000 | 285,000 | 0 | (285,000) | (100.0%) |
| BUSINESS LICENSE TAX | 1,403,834 | 1,394,990 | 1,502,102 | 1,502,102 | 1,537,970 | 35,868 | 2.4% |
| CABLE TV FRANCHISE TAX | 168,750 | 294,640 | 165,000 | 165,000 | 288,000 | 123,000 | 74.5% |
| MOTOR VEHICLE LICENSE | 0 | 17,390 | 0 | 0 | 0 | 0 | 0.0% |
| BANK STOCK TAX | 100,000 | 218,205 | 150,000 | 150,000 | 215,000 | 65,000 | 43.3% |
| RECORDATION TAX | 320,000 | 636,743 | 500,000 | 500,000 | 590,000 | 90,000 | 18.0% |
| DEEDS OF CONVEYANCE | 100,000 | 131,565 | 115,000 | 115,000 | 129,000 | 14,000 | 12.2% |
| MEALS TAX | 1,310,000 | 1,527,053 | 1,489,000 | 1,489,000 | 1,673,352 | 184,352 | 12.4% |
| LODGING TAX | 80,000 | 99,278 | 84,000 | 84,000 | 88,000 | 4,000 | 4.8% |
| Subtotal for Category | 9,149,444 | 10,234,426 | 10,197,168 | 10,197,168 | 10,723,071 | 525,903 | 5.2% |
| PERMITS & LICENSES | | | | | | | |
| ANIMAL LICENSE | 20,000 | 19,672 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| DANGEROUS DOG LICENSE | 400 | 200 | 200 | 200 | 200 | 0 | 0.0% |
| EXOTIC ANIMAL LICENSE | 200 | 65 | 150 | 150 | 100 | (50) | (33.3%) |
| LAND USE APPLICATION | 1,080 | 1,200 | 1,000 | 1,000 | 0 | (1,000) | (100.0%) |
| LAND TRANSFER FEE | 1,560 | 1,864 | 1,560 | 1,560 | 0 | (1,560) | (100.0%) |
| ZONING PERMITS-CONST | 29,000 | 34,225 | 32,500 | 32,500 | 34,000 | 1,500 | 4.6% |
| ZONING PERMITS-BUS LIC | 14,000 | 15,470 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| SUBDIVISION PLAT FEE | 12,000 | 12,400 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| ZONING VAR/APPEALS | 3,905 | 1,925 | 1,650 | 1,650 | 1,650 | 0 | 0.0% |
| SITE PLAN APPROVAL | 12,500 | 8,350 | 12,500 | 12,500 | 12,500 | 0 | 0.0% |
| REZONING CODE AMEND | 10,000 | 5,490 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| CHES BAY PERMITS | 3,950 | 0 | 3,950 | 3,950 | 10,000 | 6,050 | 153.2% |
| BUILDING PERMITS | 220,000 | 306,724 | 265,000 | 265,000 | 330,000 | 65,000 | 24.5% |
| SOIL EROSION PERMITS | 15,000 | 21,205 | 18,000 | 18,000 | 21,000 | 3,000 | 16.7% |
| WETLAND PERMITS | 4,600 | 13,575 | 6,000 | 6,000 | 4,000 | (2,000) | (33.3%) |
| Subtotal for Category | 348,195 | 442,365 | 398,510 | 398,510 | 469,450 | 70,940 | 17.8% |
| FINES & FORFEITURES | | | | | | | |
| FINES | 96,000 | 96,449 | 120,000 | 120,000 | 96,000 | (24,000) | (20.0%) |

FY 2008 General Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| PARKING FINES | 10,000 | 3,250 | 10,000 | 10,000 | 2,000 | (8,000) | (80.0%) |
| Subtotal for Category | 106,000 | 99,699 | 130,000 | 130,000 | 98,000 | (32,000) | (24.6%) |
| USE OF MONEY & PROPERTY | | | | | | | |
| INTEREST-BANK DEPOSIT | 0 | 176,967 | 189,000 | 189,000 | 591,873 | 402,873 | 213.2% |
| INTEREST-ASSET FORFEIT | 2,100 | 9,552 | 2,700 | 2,700 | 2,700 | 0 | 0.0% |
| INTEREST-LGIP | 258,632 | 405,071 | 420,000 | 420,000 | 93,669 | (326,331) | (77.7%) |
| INTEREST-CIR CT CLERK | 400 | 543 | 400 | 400 | 400 | 0 | 0.0% |
| RENTAL INCOME | 30,000 | 29,117 | 180,000 | 180,000 | 180,000 | 0 | 0.0% |
| HEALTH DEPT RENTAL | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| Subtotal for Category | 294,132 | 624,250 | 795,100 | 795,100 | 871,642 | 76,542 | 9.6% |
| CHARGES FOR SERVICES | | | | | | | |
| CLERKS FEES | 125,000 | 138,018 | 125,000 | 125,000 | 116,000 | (9,000) | (7.2%) |
| COURTHOUSE MAINT FEES | 15,100 | 14,723 | 15,100 | 15,100 | 15,100 | 0 | 0.0% |
| CIRCUIT CT JUDGE FEES | 28,800 | 29,385 | 33,000 | 33,000 | 34,000 | 1,000 | 3.0% |
| CH SECURITY FEES | 28,000 | 27,324 | 28,000 | 28,000 | 56,300 | 28,300 | 101.1% |
| JAIL FEES | 4,200 | 7,249 | 5,500 | 5,500 | 7,600 | 2,100 | 38.2% |
| NON-CONSECUTIVE JAIL TIME | 1,000 | 79 | 1,000 | 1,000 | 50 | (950) | (95.0%) |
| PROBATION FEES | 0 | 0 | 0 | 0 | 15,000 | 15,000 | 100.0% |
| SHERIFF FEES | 5,200 | 5,330 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| SPEC INVEST/HANDGUN | 7,400 | 5,487 | 5,000 | 5,000 | 6,000 | 1,000 | 20.0% |
| SHERIFF SPEC INVEST FEES | 250 | 0 | 250 | 250 | 0 | (250) | (100.0%) |
| COMM ATTY FEES | 1,200 | 1,555 | 1,200 | 1,200 | 1,500 | 300 | 25.0% |
| ANIMAL SHELTER FEES | 4,000 | 5,466 | 5,000 | 5,000 | 5,500 | 500 | 10.0% |
| LANDFILL CONTRACT | 456,897 | 372,641 | 434,876 | 434,876 | 413,675 | (21,201) | (4.9%) |
| COMM EDUCATION FEES | 3,500 | 1,967 | 3,500 | 3,500 | 1,000 | (2,500) | (71.4%) |
| RECREATION CLASS FEES | 155,000 | 167,976 | 158,000 | 158,000 | 169,000 | 11,000 | 7.0% |
| CONCESSION OPERATIONS | 12,500 | 12,878 | 12,500 | 12,500 | 13,000 | 500 | 4.0% |
| BEAVERDAM REVENUE | 62,000 | 59,332 | 62,000 | 62,000 | 62,000 | 0 | 0.0% |
| BEAVERDAM CONCESSIONS | 14,000 | 11,593 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| ARK PARK CONCESSIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| DAFFODIL FESTIVAL | 18,950 | 35,317 | 18,950 | 18,950 | 18,950 | 0 | 0.0% |
| SALE OF DAFFODIL ITEMS | 18,950 | 40,459 | 18,950 | 18,950 | 18,950 | 0 | 0.0% |
| SALE OF HISTORICAL MAT | 1,500 | 633 | 500 | 500 | 600 | 100 | 20.0% |
| SALE OF TOURIST ITEMS | 3,000 | 7,329 | 4,000 | 4,000 | 500 | (3,500) | (87.5%) |
| COMMEMORATIVE SALES | 4,500 | 6,199 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| LIBRARY FINES | 25,000 | 29,431 | 28,000 | 28,000 | 30,000 | 2,000 | 7.1% |
| SALE OF STREET MAPS | 1,800 | 2,385 | 1,800 | 1,800 | 1,800 | 0 | 0.0% |
| SALE OF PUBLICATIONS | 1,400 | 592 | 1,400 | 1,400 | 1,400 | 0 | 0.0% |
| RENTAL ASSISTANCE | 15,000 | 19,708 | 15,000 | 15,000 | 15,609 | 609 | 4.1% |
| Subtotal for Category | 1,014,147 | 1,003,058 | 1,004,526 | 1,004,526 | 1,029,534 | 25,008 | 2.5% |
| MISCELLANEOUS | | | | | | | |
| EXPENDITURE REFUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| DONATIONS | 33,055 | 38,885 | 0 | 21,014 | 6,000 | (15,014) | (71.4%) |
| SALE OF VEH/EQUIPMENT | 8,000 | 13,068 | 8,000 | 8,000 | 20,000 | 12,000 | 150.0% |

FY 2008 General Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|----------------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| INSURANCE RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER INCOME | 204,299 | 356,888 | 210,000 | 227,460 | 272,836 | 45,376 | 19.9% |
| OTHER INCOME-DESIGNATED | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER INCOME-TOURISM | 2,000 | 872 | 68,808 | 68,808 | 2,000 | (66,808) | (97.1%) |
| OTHER INCOME-SHERIFF | 4,000 | 460 | 5,000 | 5,000 | 1,000 | (4,000) | (80.0%) |
| OTHER INCOME-HEALTH | 13,769 | 9,061 | 13,769 | 13,769 | 13,769 | 0 | 0.0% |
| RETURNED CHECK FEES | 4,800 | 3,500 | 4,800 | 4,800 | 4,800 | 0 | 0.0% |
| PROPERTY MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 274,923 | 427,734 | 310,377 | 348,851 | 320,405 | (28,446) | (8.2%) |
| RECOVERED COSTS | | | | | | | |
| SHERIFF | 163,000 | 146,672 | 217,392 | 217,392 | 217,392 | 0 | 0.0% |
| TREASURER | 40,000 | 46,946 | 20,000 | 20,000 | 34,000 | 14,000 | 70.0% |
| PROBATION | 0 | 0 | 29,680 | 29,680 | 29,680 | 0 | 0.0% |
| SOCIAL SERVICES | 0 | 0 | 0 | 0 | 70,000 | 70,000 | 100.0% |
| DEMOLITION | 5,000 | 0 | 7,500 | 7,500 | 7,500 | 0 | 0.0% |
| Subtotal for Category | 208,000 | 193,618 | 274,572 | 274,572 | 358,572 | 84,000 | 30.6% |
| NON CATEGORICAL STATE AID | | | | | | | |
| ABC PROFITS | 20,390 | 20,389 | 20,390 | 20,390 | 20,390 | 0 | 0.0% |
| WINE TAXES | 21,372 | 21,372 | 21,372 | 21,372 | 21,372 | 0 | 0.0% |
| MOTOR VEHICLE CARRIER | 650 | 2,119 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| NO CAR TAX | 2,600,000 | 2,857,165 | 2,778,639 | 2,778,639 | 2,778,639 | 0 | 0.0% |
| MOBILE HOME TITLE TAX | 45,000 | 40,515 | 42,000 | 42,000 | 42,000 | 0 | 0.0% |
| RECORDATION/GRANTORS | 119,759 | 129,561 | 115,237 | 115,237 | 117,112 | 1,875 | 1.6% |
| RENTAL VEHICLE TAX | 50,000 | 48,117 | 50,000 | 50,000 | 50,000 | 0 | 0.0% |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 2,857,171 | 3,119,239 | 3,028,638 | 3,028,638 | 3,030,513 | 1,875 | 0.1% |
| STATE SHARED EXPENSES | | | | | | | |
| COMM ATTY | 287,022 | 296,622 | 298,300 | 298,300 | 369,735 | 71,435 | 23.9% |
| SHERIFF | 2,260,000 | 2,281,421 | 2,287,665 | 2,287,665 | 2,422,311 | 134,646 | 5.9% |
| SHERIFF CARS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| JAIL | 260,000 | 242,874 | 265,000 | 265,000 | 270,000 | 5,000 | 1.9% |
| ASSET FORFEITURE-STATE | 0 | 35,854 | 0 | 0 | 0 | 0 | 0.0% |
| COMM REV | 118,111 | 127,981 | 124,000 | 124,000 | 144,562 | 20,562 | 16.6% |
| TREASURER | 122,125 | 132,653 | 130,000 | 130,000 | 149,732 | 19,732 | 15.2% |
| MED EXAM | 500 | 810 | 1,000 | 1,000 | 0 | (1,000) | (100.0%) |
| REGISTRAR | 37,700 | 42,775 | 43,000 | 43,000 | 46,000 | 3,000 | 7.0% |
| ELEC BOARD | 7,100 | 7,503 | 7,300 | 7,300 | 8,000 | 700 | 9.6% |
| CLERK CIR CT | 293,455 | 275,341 | 250,000 | 250,000 | 252,332 | 2,332 | 0.9% |
| RESCUE SQUAD | 29,583 | 29,582 | 32,000 | 32,000 | 32,000 | 0 | 0.0% |
| FIRE PROGRAMS | 78,797 | 78,797 | 82,000 | 82,000 | 84,500 | 2,500 | 3.0% |
| Subtotal for Category | 3,494,393 | 3,552,212 | 3,520,265 | 3,520,265 | 3,779,172 | 258,907 | 7.4% |
| STATE CATEGORICAL AID | | | | | | | |
| VICTIM/WITNESS GRANT | 50,000 | 47,041 | 50,000 | 50,000 | 50,000 | 0 | 0.0% |

FY 2008 General Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|--------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LITTER CONTROL | 9,866 | 9,695 | 6,341 | 6,341 | 7,904 | 1,563 | 24.6% |
| STATE GRANT | 10,360 | 22,794 | 296,490 | 296,490 | 300,000 | 3,510 | 1.2% |
| E911 FUNDS | 35,400 | 35,046 | 40,000 | 40,000 | 44,400 | 4,400 | 11.0% |
| ASSIST TO LIBRARIES | 106,427 | 106,427 | 142,628 | 151,053 | 187,808 | 36,755 | 24.3% |
| ABANDONED AUTO PROGRAM | 25,000 | 26,800 | 37,500 | 37,500 | 37,500 | 0 | 0.0% |
| VA HOUSING AUTHORITY | 65,000 | 64,717 | 73,567 | 83,767 | 89,428 | 5,661 | 6.8% |
| BAY TRANSIT GRANT | 100,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CHESAPEAKE BAY GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FEMA/ISABEL | 0 | 7,848 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 402,053 | 320,367 | 646,526 | 665,151 | 717,040 | 51,889 | 7.8% |
| FEDERAL | | | | | | | |
| PACA DRUG ENFORCEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| V-STOP PROSECUTOR GRANT | 21,640 | 22,679 | 21,500 | 21,500 | 21,000 | (500) | (2.3%) |
| COPS PROGRAM GRANT | 25,200 | 38,422 | 15,000 | 15,000 | 0 | (15,000) | (100.0%) |
| RECOVERED COSTS | 37,677 | 8,273 | 37,677 | 37,677 | 16,147 | (21,530) | (57.1%) |
| EMER MED SERVICES | 0 | 27,288 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| FED HIGHWAY SAFETY | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| REIMB FOR FED PRISONERS | 40,000 | 22,830 | 20,000 | 20,000 | 10,000 | (10,000) | (50.0%) |
| ASSET FORFEITURE-FEDERAL | 0 | 12,327 | 0 | 0 | 0 | 0 | 0.0% |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FEDERAL GRANTS | 416,408 | 481,861 | 236,650 | 279,716 | 210,551 | (69,165) | (24.7%) |
| FEMA/ISABEL | 0 | 31,560 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 540,925 | 645,240 | 337,827 | 380,893 | 264,698 | (116,195) | (30.5%) |
| FUND BALANCE | | | | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE-DESIGNATED | 1,300,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE TRANSFER | 1,678,250 | 0 | 632,000 | 1,456,017 | 415,212 | (1,040,805) | (71.5%) |
| FUND BALANCE TRANS-E911 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE TRANS-ASSET | 294,161 | 0 | 318,000 | 318,000 | 253,000 | (65,000) | (20.4%) |
| FUND BALANCE-GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 3,272,411 | 0 | 950,000 | 1,774,017 | 668,212 | ##### | (62.3%) |
| Total for Fund | 48,429,649 | 47,000,770 | 49,129,768 | 50,053,950 | 51,799,414 | 1,745,464 | 3.5% |

General Fund Expenditure

Fiscal Year 2007-2008 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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|--------------------------|--------------------------|-------------------------|---------------|----------|
| Board of Supervisors | 231,730 | 204,532 | (27,198) | -11.7% |
| Administration | 373,078 | 391,604 | 18,526 | 5.0% |
| County Attorney | 282,859 | 299,731 | 16,872 | 6.0% |
| Human Resources | 261,277 | 274,994 | 13,717 | 5.2% |
| Comm of Revenue | 450,756 | 490,186 | 39,430 | 8.7% |
| County Assessor | 287,539 | 324,792 | 37,253 | 13.0% |
| Treasurer | 564,477 | 620,975 | 56,498 | 10.0% |
| Finance | 293,787 | 308,552 | 14,765 | 5.0% |
| Information Tech | 965,463 | 1,002,378 | 36,915 | 3.8% |
| Purchasing | 279,129 | 307,558 | 28,429 | 10.2% |
| Insurance | 199,523 | 162,882 | (36,641) | -18.4% |
| VHDA | 128,854 | 127,818 | (1,036) | -0.8% |
| Registrar | 176,939 | 182,294 | 5,355 | 3.0% |
| Total General Government | 4,495,411 | 4,698,296 | 202,885 | 4.5% |

Budget Comments:

The FY 2007 Board of Supervisors budget included \$30,000 for a housing study, which should be completed in FY 2007.

The budget for the Assessor includes a new position of Real Estate Technician II, which is estimated to cost approximately \$36,163.

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 \$34,000 in Recovered Costs.

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

Judicial

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

Expenditure Summary:

| Department | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------|--------------------------|-------------------------|---------------|----------|
| Circuit Court Judge | 64,888 | 67,992 | 3,104 | 4.8% |
| General District Court | 19,208 | 17,950 | (1,258) | -6.5% |
| Commissioner of Accts | 500 | 500 | - | 0.0% |
| Magistrates | 5,650 | 5,650 | - | 0.0% |
| J & D Court | 34,525 | 34,525 | - | 0.0% |
| Court Service Unit | 196,985 | 159,085 | (37,900) | -19.2% |
| Colonial Group Home | 182,249 | 197,350 | 15,101 | 8.3% |
| Clerk of Circuit Court | 396,815 | 402,353 | 5,538 | 1.4% |
| Victim Witness | 57,465 | 57,588 | 123 | 0.2% |
| Commonwealth Attorney | 495,059 | 617,137 | 122,078 | 24.7% |
| Total Judicial | 1,453,344 | 1,560,130 | 106,786 | 7.3% |

Budget Comments:

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

The County receives grant funding through the Department of Criminal Justice Services, which provides 86.7% of the amount needed for the Victim Witness Program.

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

The Commonwealth Attorney receives funding through the Department of Criminal Justice Services for a 20-hour per week domestic violence prosecutor. The amount received from this grant is estimated to be \$21,000. In addition, the Commonwealth Attorney also has funding through the U.S. Department of Justice to offset the cost of one additional paralegal, which is estimated to be \$44,580.

The State Compensation Board is expected to provide funding for an additional attorney for the Commonwealth Attorney's office. The State Compensation Board will provide approximately \$50,224 toward the cost of an additional attorney costing \$59,897.

Public Safety

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

Expenditure Summary:

| Department | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------|--------------------------|-------------------------|---------------|----------|
| Sheriff | 4,281,928 | 4,584,424 | 302,496 | 7.1% |
| E-911 System | 295,877 | 321,834 | 25,957 | 8.8% |
| Volunteer Fire & Rescue | 1,461,312 | 1,690,921 | 229,609 | 15.7% |
| State Forrest Service | 4,957 | 4,957 | - | 0.0% |
| Jail | 2,503,188 | 2,610,369 | 107,181 | 4.3% |
| Probation | 336,586 | 363,303 | 26,717 | 7.9% |
| Codes Compliance | 835,759 | 871,835 | 36,076 | 4.3% |
| Animal Control | 355,360 | 368,059 | 12,699 | 3.6% |
| Medical Examiner | 1,200 | 1,200 | - | 0.0% |
| Emergency Services | 179,751 | 166,257 | (13,494) | -7.5% |
| Total Public Safety | 10,255,918 | 10,983,159 | 727,241 | 7.1% |

Budget Comments:

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

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

The budget for the Sheriff includes a new deputy position for law enforcement, which is estimated to cost approximately \$47,137.

The Sheriff also receives \$165,971 in U.S. Department of Justice funding for two additional domestic violence investigators and a project manager.

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

The two volunteer fire and rescue departments requested \$1,544,700, and their requests are fully funded in this budget.

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

Gloucester County is a member of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, which provides pre- and post-trial supervision to the Middle Peninsula area. Gloucester County has been asked to serve as Administrator and Fiscal Agent for the agency beginning July 1, 2006. Grant funding of \$300,000, probation fees of \$15,000 and miscellaneous income of \$29,680 has been included in the revenue section for this activity. Gloucester's match for this program is approximately \$18,623.

Public Works

Expenditure Summary:

| Department | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------|-----------------------|----------------------|---------------|----------|
| General Engineering | 218,858 | 232,732 | 13,874 | 6.3% |
| Refuse Disposal | 56,700 | 9,200 | (47,500) | -83.8% |
| Building & Grounds | 1,534,351 | 1,610,454 | 76,103 | 5.0% |
| Total Public Works | 1,809,909 | 1,852,386 | 42,477 | 2.3% |

Budget Comments:

None.

Health and Welfare

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

Expenditure Summary:

| Department | FY 07 Expected Budget | FY 08 Requested Budget | Dollar Change | % Change |
|------------------------|-----------------------|------------------------|---------------|----------|
| Local Health | 338,987 | 366,335 | 27,348 | 8.1% |
| Mental Health | 104,896 | 109,091 | 4,195 | 4.0% |
| Total Health & Welfare | 443,883 | 475,426 | 31,543 | 7.1% |

Budget Comments:

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

Education

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

Expenditure Summary:

| Department | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------|-----------------------|----------------------|---------------|----------|
| Community Education | 492,210 | 499,467 | 7,257 | 1.5% |
| Cable Services | 234,954 | 110,362 | (124,592) | -53.0% |
| Community College | 10,462 | 11,005 | 543 | 5.2% |
| Total Education | 737,626 | 620,834 | (116,792) | -15.8% |

Budget Comments:

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

Parks, Recreation, and Cultural

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

Expenditure Summary:

| Department | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------------------|--------------------------|-------------------------|---------------|----------|
| Parks & Recreation | 689,366 | 747,399 | 58,033 | 8.4% |
| Gloucester Point Beach | 33,037 | 33,313 | 276 | 0.8% |
| Beaverdam Park | 199,774 | 222,877 | 23,103 | 11.6% |
| Daffodil Festival | 37,900 | 37,900 | - | 0.0% |
| Historical Committee | 53,933 | 56,899 | 2,966 | 5.5% |
| Library | 881,796 | 897,267 | 15,471 | 1.8% |
| Total Parks, Recreation & Cultural | 1,895,806 | 1,995,655 | 99,849 | 5.3% |

Budget Comments:

The budget for Beaverdam Park includes funds to replace a 15-year old tractor.

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

The County will receive \$187,808 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 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-----------------------------|--------------------------|-------------------------|---------------|----------|
| Planning | 439,947 | 438,141 | (1,806) | -0.4% |
| Economic Development | 281,169 | 262,769 | (18,400) | -6.5% |
| Clean Community | 56,262 | 55,068 | (1,194) | -2.1% |
| Tourism | 152,909 | 93,719 | (59,190) | -38.7% |
| Extension Service | 85,643 | 90,827 | 5,184 | 6.1% |
| Civic Contributions | 242,300 | 271,250 | 28,950 | 11.9% |
| Total Community Development | 1,258,230 | 1,211,774 | (46,456) | -3.7% |

Budget Comments:

The Planning Commission is updating the Gloucester County Comprehensive Plan, and this budget includes \$30,000 for additional consultants that may be needed to assist with build-out modeling and other specific areas.

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

The reduction in the Tourism Department can be attributed to the one-time FY 2007 tourism sponsored trip to England as part of the Jamestown 2007 event.

Transfers to Other Funds

Expenditure Summary:

| Department | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|----------------------------------|--------------------------|-------------------------|---------------|----------|
| Transfer to School Fund | 20,179,914 | 21,289,809 | 1,109,895 | 5.5% |
| Transfer to Social Services Fund | 788,318 | 801,335 | 13,017 | 1.7% |
| Transfer to CSA Fund | 355,714 | 398,085 | 42,371 | 11.9% |
| Transfer to Capital Fund | 2,199,229 | 1,446,817 | (752,412) | -34.2% |
| Transfer to School Construction | - | - | - | 0.0% |
| Transfer to Debt Fund | 3,280,647 | 3,665,708 | 385,061 | 11.7% |
| Transfer to Utility Fund | 900,000 | 800,000 | (100,000) | -11.1% |
| Total Transfers | 27,703,823 | 28,401,754 | 697,931 | 2.5% |

Budget Comments:

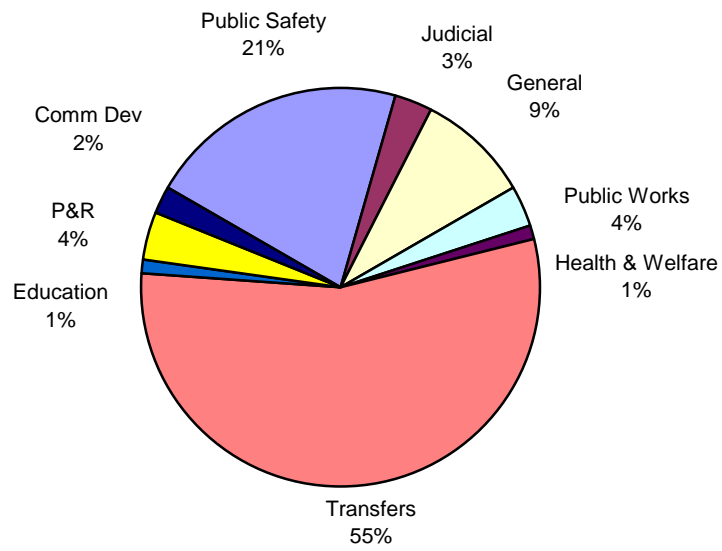
This budget contains a local appropriation for schools that totals \$21,289,809. This is a 5.5% increase in local funds for schools or \$1,109,895.

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 \$42,371 next fiscal year.

The increase in the transfer to the Debt Fund can be attributed to the first borrowing for the Abingdon Elementary School project, which occurred with the Fall 2006 Virginia School Authority Bond Sale.

The transfer to the Utility Fund will fall by \$100,000 this budget, which is due to the increased activity in development in the county that has provided additional connection fees to support the water system.

FY 2008 General Fund Expenditures by Function



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FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-----------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| BOARD OF SUPERVISORS | | | | | | | |
| SALARIES | 43,800 | 43,800 | 50,800 | 50,800 | 50,800 | 0 | 0.0% |
| FICA | 3,351 | 3,351 | 3,886 | 3,886 | 3,886 | 0 | 0.0% |
| HMP | 3,431 | 3,276 | 3,086 | 3,086 | 3,396 | 310 | 10.0% |
| WORKERS COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| LEGAL SERVICES | 10,000 | 7,508 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| PROFESSIONAL SERVICES | 62,888 | 64,161 | 86,908 | 86,908 | 81,750 | (5,158) | (5.9%) |
| OTHER CONTRACTED SVCS | 15,000 | 8,100 | 30,000 | 30,000 | 0 | (30,000) | (100.0%) |
| PRINTING | 5,000 | 6,811 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| ADVERTISING | 5,500 | 6,344 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| TELEPHONE | 300 | 272 | 300 | 300 | 300 | 0 | 0.0% |
| TELECOMMUNICATION LINES | 0 | 0 | 0 | 0 | 3,600 | 3,600 | 100.0% |
| TRAVEL-LOCAL MEETINGS | 1,200 | 5,670 | 2,200 | 2,200 | 4,100 | 1,900 | 86.4% |
| TRAINING-CONFERENCES | 20,941 | 21,047 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 10,500 | 10,338 | 12,500 | 12,500 | 11,850 | (650) | (5.2%) |
| RECORDING FEES | 250 | 0 | 250 | 250 | 250 | 0 | 0.0% |
| OFFICE SUPPLIES | 2,500 | 3,240 | 2,500 | 2,500 | 3,300 | 800 | 32.0% |
| OTHER MISC EXPENSES | 3,000 | 3,834 | 3,000 | 3,000 | 5,000 | 2,000 | 66.7% |
| FURNITURE/FIXTURES-NEW | 800 | 0 | 800 | 800 | 800 | 0 | 0.0% |
| Subtotal for Organization | 188,461 | 187,752 | 231,730 | 231,730 | 204,532 | (27,198) | (11.7%) |
| ADMINISTRATION | | | | | | | |
| SALARIES | 246,490 | 242,659 | 265,324 | 265,324 | 279,034 | 13,710 | 5.2% |
| PART TIME WAGES | 1,000 | 6,488 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| SALARIES-OVERTIME | 2,000 | 1,501 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| FICA | 19,545 | 17,856 | 18,611 | 18,611 | 20,126 | 1,515 | 8.1% |
| VRS | 27,508 | 28,522 | 35,819 | 35,819 | 37,670 | 1,851 | 5.2% |
| HMP | 21,354 | 30,815 | 23,658 | 23,658 | 25,404 | 1,746 | 7.4% |
| GROUP LIFE | 0 | 0 | 3,237 | 3,237 | 2,790 | (447) | (13.8%) |
| WORKERS COMPENSATION | 358 | 305 | 429 | 429 | 580 | 151 | 35.2% |
| MAINT SVC CONTRACT | 1,500 | 434 | 1,500 | 1,500 | 600 | (900) | (60.0%) |
| POSTAGE | 100 | 0 | 100 | 100 | 100 | 0 | 0.0% |
| TELEPHONE | 2,500 | 2,132 | 2,600 | 2,600 | 2,600 | 0 | 0.0% |
| TRAINING | 3,000 | 3,535 | 3,300 | 3,300 | 4,200 | 900 | 27.3% |
| TRAVEL-VEHICLE ALLOWANCE | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 2,000 | 1,762 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| OFFICE SUPPLIES | 4,600 | 4,614 | 4,600 | 4,600 | 4,600 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 900 | 287 | 900 | 900 | 900 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 1,000 | 885 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| Subtotal for Organization | 340,855 | 348,795 | 373,078 | 373,078 | 391,604 | 18,526 | 5.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| COUNTY ATTORNEY | | | | | | | |
| SALARIES | 71,070 | 71,313 | 105,435 | 105,435 | 112,588 | 7,153 | 6.8% |
| PART TIME WAGES | 800 | 0 | 0 | 0 | 800 | 800 | 100.0% |
| SALARIES-OVERTIME | 500 | 0 | 0 | 0 | 500 | 500 | 100.0% |
| FICA | 5,536 | 5,173 | 8,066 | 8,066 | 8,712 | 646 | 8.0% |
| VRS | 7,931 | 7,958 | 14,234 | 14,234 | 15,199 | 965 | 6.8% |
| HMP | 8,670 | 8,671 | 10,801 | 10,801 | 11,880 | 1,079 | 10.0% |
| GROUP LIFE | 0 | 0 | 1,286 | 1,286 | 1,126 | (160) | (12.4%) |
| WORKERS COMPENSATION | 87 | 74 | 137 | 137 | 161 | 24 | 17.5% |
| LEGAL SERVICES | 125,800 | 123,282 | 129,000 | 129,000 | 134,500 | 5,500 | 4.3% |
| MAINT SVC CONTRACT | 1,000 | 887 | 1,000 | 1,000 | 1,030 | 30 | 3.0% |
| POSTAGE | 100 | 46 | 100 | 100 | 100 | 0 | 0.0% |
| TELEPHONE | 1,700 | 1,240 | 1,700 | 1,700 | 1,700 | 0 | 0.0% |
| TRAINING | 2,350 | 3,324 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 300 | 150 | 400 | 400 | 435 | 35 | 8.8% |
| OFFICE SUPPLIES | 1,750 | 1,733 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 4,200 | 5,137 | 5,000 | 5,000 | 5,300 | 300 | 6.0% |
| CAPITAL OUTLAY NEW | 900 | 770 | 900 | 900 | 900 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 300 | 474 | 300 | 300 | 300 | 0 | 0.0% |
| Subtotal for Organization | 232,994 | 230,231 | 282,859 | 282,859 | 299,731 | 16,872 | 6.0% |
| HUMAN RESOURCES | | | | | | | |
| SALARIES | 156,907 | 156,732 | 166,838 | 166,838 | 176,812 | 9,974 | 6.0% |
| PART TIME WAGES | 0 | 427 | 500 | 500 | 0 | (500) | (100.0%) |
| SALARIES-OVERTIME | 800 | 735 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| FICA | 12,065 | 10,466 | 12,893 | 12,893 | 13,618 | 725 | 5.6% |
| VRS | 17,511 | 17,397 | 22,523 | 22,523 | 23,870 | 1,347 | 6.0% |
| HMP | 17,700 | 16,917 | 16,368 | 16,368 | 18,000 | 1,632 | 10.0% |
| GROUP LIFE | 0 | 0 | 2,035 | 2,035 | 1,768 | (267) | (13.1%) |
| UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| WORKERS COMPENSATION | 221 | 188 | 270 | 270 | 366 | 96 | 35.6% |
| PRE-EMPLOYMENT PHYSICALS | 600 | 769 | 900 | 900 | 900 | 0 | 0.0% |
| LEGAL SERVICES | 0 | 75 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER CONTRACTED SVCS | 0 | 0 | 6,000 | 6,000 | 3,000 | (3,000) | (50.0%) |
| REPAIR & MAINTAIN | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| MAINT SVC CONTRACT | 325 | 0 | 325 | 325 | 400 | 75 | 23.1% |
| PRINTING | 655 | 223 | 350 | 350 | 350 | 0 | 0.0% |
| ADVERTISING | 8,000 | 14,521 | 9,000 | 9,000 | 10,000 | 1,000 | 11.1% |
| POSTAGE | 0 | 23 | 0 | 0 | 0 | 0 | 0.0% |
| TELEPHONE | 1,973 | 2,025 | 1,660 | 1,660 | 1,660 | 0 | 0.0% |
| TRAINING | 3,500 | 3,472 | 6,000 | 6,000 | 6,500 | 500 | 8.3% |
| DUES & MEMBERSHIP | 845 | 1,105 | 1,275 | 1,275 | 1,300 | 25 | 2.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| EMPLOYEE RECOGNITION | 8,600 | 6,881 | 8,190 | 8,190 | 8,700 | 510 | 6.2% |
| OFFICE SUPPLIES | 2,300 | 3,090 | 2,800 | 2,800 | 3,200 | 400 | 14.3% |
| MEDICAL SUPPLIES | 0 | 208 | 0 | 0 | 0 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 1,675 | 1,659 | 1,850 | 1,850 | 1,850 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 0 | 0 | 300 | 300 | 1,500 | 1,200 | 400.0% |
| EDP EQUIPMENT | 2,574 | 2,576 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 236,251 | 239,487 | 261,277 | 261,277 | 274,994 | 13,717 | 5.2% |

COMMISSIONER OF REVENUE

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|--------|----------|
| SALARIES | 71,877 | 72,129 | 75,630 | 75,630 | 79,341 | 3,711 | 4.9% |
| SALARIES-STATE | 217,648 | 221,102 | 230,721 | 230,721 | 254,167 | 23,446 | 10.2% |
| PART TIME WAGES | 14,443 | 7,911 | 14,893 | 14,893 | 16,445 | 1,552 | 10.4% |
| PART TIME WAGES-STATE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 1,000 | 0 | 500 | 500 | 0 | (500) | (100.0%) |
| FICA | 23,330 | 21,716 | 24,613 | 24,613 | 26,771 | 2,158 | 8.8% |
| VRS | 32,311 | 32,730 | 41,357 | 41,357 | 45,024 | 3,667 | 8.9% |
| HMP | 28,293 | 27,632 | 25,990 | 25,990 | 31,584 | 5,594 | 21.5% |
| GROUP LIFE | 0 | 0 | 3,737 | 3,737 | 3,335 | (402) | (10.8%) |
| UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| WORKERS COMPENSATION | 427 | 364 | 515 | 515 | 719 | 204 | 39.6% |
| PROGRAMMING SERVICES | 6,780 | 4,950 | 4,750 | 4,750 | 4,750 | 0 | 0.0% |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| REPAIR & MAINTAIN | 500 | 0 | 250 | 250 | 250 | 0 | 0.0% |
| MAINT SVC CONTRACT | 3,650 | 2,094 | 3,250 | 3,250 | 3,250 | 0 | 0.0% |
| ADVERTISING | 840 | 361 | 700 | 700 | 700 | 0 | 0.0% |
| POSTAGE | 5,475 | 6,183 | 5,650 | 5,650 | 6,550 | 900 | 15.9% |
| TELEPHONE | 4,050 | 3,241 | 3,600 | 3,600 | 3,125 | (475) | (13.2%) |
| TRAINING | 6,675 | 5,500 | 4,725 | 4,725 | 4,525 | (200) | (4.2%) |
| DUES & MEMBERSHIP | 450 | 445 | 485 | 485 | 485 | 0 | 0.0% |
| EMPLOYEE RECOGNITION | 275 | 80 | 275 | 275 | 275 | 0 | 0.0% |
| OFFICE SUPPLIES | 6,800 | 5,924 | 6,000 | 6,000 | 5,775 | (225) | (3.8%) |
| OTHER OPERATING SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 4,800 | 3,135 | 3,115 | 3,115 | 3,115 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 429,624 | 415,496 | 450,756 | 450,756 | 490,186 | 39,430 | 8.7% |

ASSESSOR

| | | | | | | | |
|-------------------|---------|---------|---------|---------|---------|--------|--------|
| SALARIES | 147,223 | 113,509 | 164,182 | 164,182 | 196,560 | 32,378 | 19.7% |
| SALARIES-STATE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PART TIME WAGES | 0 | 16,273 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 0 | 158 | 1,000 | 1,000 | 10,000 | 9,000 | 900.0% |
| FICA | 11,263 | 9,529 | 12,636 | 12,636 | 15,802 | 3,166 | 25.1% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| VRS | 16,430 | 13,273 | 22,165 | 22,165 | 26,536 | 4,371 | 19.7% |
| HMP | 9,451 | 6,963 | 14,584 | 14,584 | 15,636 | 1,052 | 7.2% |
| GROUP LIFE | 0 | 0 | 2,003 | 2,003 | 1,966 | (37) | (1.8%) |
| WORKERS COMPENSATION | 2,744 | 2,339 | 3,169 | 3,169 | 2,997 | (172) | (5.4%) |
| PROGRAMMING SERVICES | 5,933 | 0 | 9,100 | 9,100 | 10,425 | 1,325 | 14.6% |
| PROFESSIONAL SERVICES | 5,000 | 757 | 0 | 0 | 0 | 0 | 0.0% |
| BOARD OF EQUALIZATION | 0 | 6,842 | 23,500 | 23,500 | 16,770 | (6,730) | (28.6%) |
| OTHER CONTRACTED SVCS | 274,500 | 218,911 | 25,000 | 25,000 | 0 | (25,000) | (100.0%) |
| REPAIR & MAINTAIN | 0 | 0 | 100 | 100 | 100 | 0 | 0.0% |
| MAINT SVC CONTRACT | 3,132 | 1,701 | 3,500 | 3,500 | 3,015 | (485) | (13.9%) |
| ADVERTISING | 750 | 0 | 0 | 0 | 300 | 300 | 100.0% |
| POSTAGE | 11,300 | 8,969 | 400 | 400 | 10,720 | 10,320 | 2580.0% |
| TELEPHONE | 2,000 | 1,698 | 1,555 | 1,555 | 4,910 | 3,355 | 215.8% |
| TRAINING | 2,000 | 130 | 1,600 | 1,600 | 2,800 | 1,200 | 75.0% |
| DUES & MEMBERSHIP | 0 | 0 | 60 | 60 | 600 | 540 | 900.0% |
| OFFICE SUPPLIES | 2,000 | 2,208 | 1,400 | 1,400 | 2,500 | 1,100 | 78.6% |
| AUTOMOTIVE SUPPLIES | 2,000 | 825 | 1,585 | 1,585 | 1,655 | 70 | 4.4% |
| OTHER OPERATING SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 2,100 | 1,578 | 0 | 0 | 1,500 | 1,500 | 100.0% |
| Subtotal for Organization | 497,826 | 405,661 | 287,539 | 287,539 | 324,792 | 37,253 | 13.0% |

TREASURER

| | | | | | | | |
|-------------------------|---------|---------|---------|---------|---------|----------|---------|
| SALARIES | 90,930 | 89,774 | 90,918 | 90,918 | 68,283 | (22,635) | (24.9%) |
| SALARIES-STATE | 220,597 | 231,491 | 246,288 | 246,288 | 288,466 | 42,178 | 17.1% |
| PART TIME WAGES | 4,600 | 8,944 | 0 | 0 | 0 | 0 | 0.0% |
| PART TIME WAGES-STATE | 12,710 | 0 | 12,223 | 12,223 | 14,575 | 2,352 | 19.2% |
| SALARIES-OVERTIME | 3,500 | 927 | 1,750 | 1,750 | 1,750 | 0 | 0.0% |
| FICA | 25,424 | 24,225 | 26,865 | 26,865 | 28,540 | 1,675 | 6.2% |
| VRS | 34,766 | 35,498 | 45,523 | 45,523 | 48,161 | 2,638 | 5.8% |
| HMP | 24,922 | 23,676 | 17,306 | 17,306 | 30,912 | 13,606 | 78.6% |
| GROUP LIFE | 0 | 0 | 4,114 | 4,114 | 3,567 | (547) | (13.3%) |
| WORKERS COMPENSATION | 465 | 396 | 562 | 562 | 767 | 205 | 36.5% |
| LEGAL SERVICES | 2,500 | (311) | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| PROGRAMMING SERVICES | 6,126 | 4,855 | 4,225 | 4,225 | 4,109 | (116) | (2.7%) |
| REPAIR & MAINTAIN | 691 | 78 | 1,283 | 1,283 | 1,417 | 134 | 10.4% |
| MAINT SVC CONTRACT | 1,100 | 947 | 1,099 | 1,099 | 1,050 | (49) | (4.5%) |
| PRINTING | 9,990 | 11,075 | 10,554 | 10,554 | 12,940 | 2,386 | 22.6% |
| ADVERTISING | 700 | 470 | 462 | 462 | 231 | (231) | (50.0%) |
| PURCHASE SERVICES/GOVMT | 40,100 | 35,109 | 20,470 | 20,470 | 34,485 | 14,015 | 68.5% |
| POSTAGE | 56,251 | 58,604 | 54,163 | 54,163 | 56,866 | 2,703 | 5.0% |
| TELEPHONE | 3,612 | 3,106 | 3,606 | 3,606 | 3,489 | (117) | (3.2%) |
| LEASE/RENT OF EQUIPMENT | 6,789 | 5,644 | 6,498 | 6,498 | 6,499 | 1 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| TRAINING | 5,977 | 4,494 | 6,364 | 6,364 | 5,275 | (1,089) | (17.1%) |
| DUES & MEMBERSHIP | 1,059 | 1,423 | 1,075 | 1,075 | 1,085 | 10 | 0.9% |
| OFFICE SUPPLIES | 4,000 | 3,763 | 3,740 | 3,740 | 2,818 | (922) | (24.7%) |
| BOOKS & SUBSCRIPTIONS | 200 | 288 | 225 | 225 | 290 | 65 | 28.9% |
| CAPITAL OUTLAY NEW | 2,223 | 2,223 | 2,664 | 2,664 | 2,900 | 236 | 8.9% |
| Subtotal for Organization | 559,232 | 546,701 | 564,477 | 564,477 | 620,975 | 56,498 | 10.0% |

FINANCE

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|
| SALARIES | 190,512 | 191,625 | 205,219 | 205,219 | 216,768 | 11,549 | 5.6% |
| PART TIME WAGES | 0 | 1,405 | 300 | 300 | 1,000 | 700 | 233.3% |
| SALARIES-OVERTIME | 1,000 | 258 | 700 | 700 | 700 | 0 | 0.0% |
| FICA | 14,651 | 13,905 | 15,776 | 15,776 | 16,713 | 937 | 5.9% |
| VRS | 21,261 | 21,431 | 27,705 | 27,705 | 29,264 | 1,559 | 5.6% |
| HMP | 15,471 | 15,119 | 14,220 | 14,220 | 15,636 | 1,416 | 10.0% |
| GROUP LIFE | 0 | 0 | 2,504 | 2,504 | 2,168 | (336) | (13.4%) |
| WORKERS COMPENSATION | 268 | 228 | 330 | 330 | 449 | 119 | 36.1% |
| PROFESSIONAL SERVICES | 550 | 483 | 550 | 550 | 550 | 0 | 0.0% |
| REPAIR & MAINTAIN | 300 | 0 | 300 | 300 | 300 | 0 | 0.0% |
| MAINT SVC CONTRACT | 5,632 | 4,610 | 6,087 | 6,087 | 4,958 | (1,129) | (18.5%) |
| PRINTING | 4,474 | 4,256 | 4,455 | 4,455 | 4,400 | (55) | (1.2%) |
| POSTAGE | 200 | 106 | 200 | 200 | 200 | 0 | 0.0% |
| TELEPHONE | 2,800 | 1,602 | 2,500 | 2,500 | 2,300 | (200) | (8.0%) |
| TRAINING | 4,450 | 4,672 | 4,450 | 4,450 | 4,555 | 105 | 2.4% |
| DUES & MEMBERSHIP | 1,171 | 1,551 | 1,191 | 1,191 | 1,291 | 100 | 8.4% |
| OFFICE SUPPLIES | 4,800 | 4,285 | 4,800 | 4,800 | 4,800 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 500 | 795 | 500 | 500 | 500 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 2,000 | 2,405 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| Subtotal for Organization | 270,040 | 268,736 | 293,787 | 293,787 | 308,552 | 14,765 | 5.0% |

INFORMATION TECHNOLOGY

| | | | | | | | |
|-----------------------|---------|---------|---------|---------|---------|---------|---------|
| SALARIES | 418,843 | 404,541 | 523,382 | 523,382 | 538,014 | 14,632 | 2.8% |
| PART TIME WAGES | 50,683 | 49,273 | 34,242 | 34,242 | 37,809 | 3,567 | 10.4% |
| SALARIES-OVERTIME | 1,500 | 4,419 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| FICA | 36,034 | 33,313 | 42,773 | 42,773 | 44,165 | 1,392 | 3.3% |
| VRS | 46,743 | 44,920 | 70,657 | 70,657 | 72,632 | 1,975 | 2.8% |
| HMP | 37,804 | 36,245 | 43,265 | 43,265 | 39,132 | (4,133) | (9.6%) |
| GROUP LIFE | 0 | 0 | 6,385 | 6,385 | 5,380 | (1,005) | (15.7%) |
| WORKERS COMPENSATION | 659 | 562 | 895 | 895 | 1,186 | 291 | 32.5% |
| PROFESSIONAL SERVICES | 2,000 | 8,113 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| COMPUTER LICENSES | 165,544 | 166,292 | 165,404 | 165,404 | 185,600 | 20,196 | 12.2% |
| REPAIR & MAINTAIN | 300 | 1,490 | 300 | 300 | 300 | 0 | 0.0% |
| MAINT SVC CONTRACT | 10,000 | 8,686 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| PRINTING | 1,500 | 1,730 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| POSTAGE | 300 | 77 | 300 | 300 | 300 | 0 | 0.0% |
| TELEPHONE | 12,000 | 8,795 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| TELECOMMUNICATION LINES | 15,464 | 17,598 | 15,260 | 15,260 | 15,260 | 0 | 0.0% |
| TRAINING | 8,000 | 6,038 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 700 | 467 | 700 | 700 | 700 | 0 | 0.0% |
| OFFICE SUPPLIES | 1,700 | 1,063 | 1,700 | 1,700 | 1,700 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 0 | 1,076 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 1,000 | 350 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| DATA PROCESSING SUPPLIES | 2,500 | 1,185 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 7,000 | 27 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 1,500 | 1,519 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| EDP EQUIPMENT | 12,000 | 8,182 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| Subtotal for Organization | 833,774 | 805,960 | 965,463 | 965,463 | 1,002,378 | 36,915 | 3.8% |

PURCHASING

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|
| SALARIES | 126,337 | 125,977 | 134,692 | 118,831 | 135,723 | 16,892 | 14.2% |
| PART TIME WAGES | 0 | 59 | 0 | 18,100 | 19,964 | 1,864 | 10.3% |
| SALARIES-OVERTIME | 1,000 | 334 | 2,000 | 1,000 | 2,000 | 1,000 | 100.0% |
| FICA | 9,741 | 9,443 | 10,457 | 10,342 | 12,063 | 1,721 | 16.6% |
| VRS | 14,099 | 14,099 | 18,183 | 15,600 | 18,323 | 2,723 | 17.5% |
| HMP | 6,862 | 6,280 | 6,172 | 7,988 | 10,584 | 2,596 | 32.5% |
| GROUP LIFE | 0 | 0 | 1,643 | 1,306 | 1,357 | 51 | 3.9% |
| WORKERS COMPENSATION | 178 | 152 | 219 | 199 | 324 | 125 | 62.8% |
| PROFESSIONAL SERVICES | 3,000 | 0 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| REPAIR & MAINTAIN | 200 | 0 | 200 | 200 | 300 | 100 | 50.0% |
| REPAIR & MAINTAIN/EQUIP | 400 | 0 | 400 | 400 | 400 | 0 | 0.0% |
| MAINT SVC CONTRACT | 6,444 | 5,609 | 6,444 | 6,444 | 7,450 | 1,006 | 15.6% |
| PRINTING | 1,500 | 620 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| ADVERTISING | 12,000 | 11,221 | 19,200 | 19,200 | 20,000 | 800 | 4.2% |
| POSTAGE | 48,107 | 46,549 | 49,412 | 49,412 | 48,290 | (1,122) | (2.3%) |
| TELEPHONE | 3,355 | 1,631 | 2,395 | 2,395 | 2,100 | (295) | (12.3%) |
| LEASE/RENT OF EQUIPMENT | 5,208 | 5,197 | 5,210 | 5,210 | 4,850 | (360) | (6.9%) |
| TRAINING | 4,625 | 2,279 | 5,825 | 5,825 | 5,825 | 0 | 0.0% |
| DUES & MEMBERSHIP | 500 | 420 | 602 | 602 | 455 | (147) | (24.4%) |
| OFFICE SUPPLIES | 4,000 | 4,152 | 4,350 | 4,350 | 5,200 | 850 | 19.5% |
| BOOKS & SUBSCRIPTIONS | 1,168 | 1,134 | 1,325 | 1,325 | 1,650 | 325 | 24.5% |
| OTHER OPERATING SUPPLIES | 0 | (560) | 0 | 0 | 0 | 0 | 0.0% |
| INVENTORY SUPPLIES | 2,700 | (981) | 2,700 | 2,700 | 3,000 | 300 | 11.1% |
| COPY SUPPLIES | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 1,200 | 984 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| EDP EQUIPMENT | 1,200 | 1,143 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| Subtotal for Organization | 254,324 | 235,741 | 279,129 | 279,129 | 307,558 | 28,429 | 10.2% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| INSURANCE | | | | | | | |
| VEHICLE INSURANCE | 65,134 | 55,322 | 69,693 | 69,693 | 68,100 | (1,593) | (2.3%) |
| SURETY BOND PAYMENTS | 250 | 250 | 250 | 250 | 250 | 0 | 0.0% |
| VOLUNTEER ACCIDENT INS | 0 | 0 | 4,560 | 4,560 | 4,700 | 140 | 3.1% |
| GENERAL LIABILITY INSUR | 62,358 | 61,298 | 65,476 | 65,476 | 40,404 | (25,072) | (38.3%) |
| PROPERTY INSURANCE | 54,599 | 61,419 | 59,544 | 59,544 | 49,428 | (10,116) | (17.0%) |
| Subtotal for Organization | 182,341 | 178,288 | 199,523 | 199,523 | 162,882 | (36,641) | (18.4%) |
| HOUSING DEPARTMENT | | | | | | | |
| SALARIES | 75,324 | 71,651 | 78,545 | 78,545 | 84,652 | 6,107 | 7.8% |
| PART TIME WAGES | 1,700 | 1,948 | 9,656 | 9,656 | 9,857 | 201 | 2.1% |
| SALARIES-OVERTIME | 650 | 716 | 1,000 | 1,000 | 1,200 | 200 | 20.0% |
| FICA | 6,080 | 5,815 | 6,826 | 6,826 | 7,459 | 633 | 9.3% |
| VRS | 8,406 | 7,996 | 10,604 | 10,604 | 11,428 | 824 | 7.8% |
| GROUP LIFE | 0 | 0 | 958 | 958 | 847 | (111) | (11.6%) |
| WORKERS COMPENSATION | 681 | 580 | 1,105 | 1,105 | 1,955 | 850 | 76.9% |
| MAINT SVC CONTRACT | 440 | 0 | 325 | 325 | 440 | 115 | 35.4% |
| POSTAGE | 990 | 1,184 | 1,190 | 1,190 | 1,285 | 95 | 8.0% |
| TELEPHONE | 1,045 | 570 | 1,045 | 1,045 | 1,045 | 0 | 0.0% |
| TRAVEL-MILEAGE | 2,200 | 2,940 | 2,500 | 2,500 | 2,750 | 250 | 10.0% |
| TRAINING | 1,000 | 502 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| TRAVEL-VEHICLE ALLOWANCE | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 0 | 0.0% |
| OFFICE SUPPLIES | 1,600 | 1,558 | 1,600 | 1,600 | 1,600 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 500 | 620 | 500 | 10,700 | 500 | (10,200) | (95.3%) |
| Subtotal for Organization | 102,416 | 97,882 | 118,654 | 128,854 | 127,818 | (1,036) | (0.8%) |
| REGISTRAR | | | | | | | |
| SALARIES | 27,963 | 29,380 | 28,802 | 28,802 | 30,257 | 1,455 | 5.1% |
| SALARIES-STATE | 42,195 | 43,278 | 45,080 | 45,080 | 46,883 | 1,803 | 4.0% |
| PART TIME WAGES | 19,500 | 8,009 | 19,500 | 19,500 | 20,000 | 500 | 2.6% |
| SALARIES-ELECT OFFIC | 27,000 | 24,760 | 27,000 | 27,000 | 27,000 | 0 | 0.0% |
| SALARIES-OVERTIME | 2,000 | 791 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| BOARD MEMBER SALARIES | 7,102 | 7,284 | 7,744 | 7,744 | 7,891 | 147 | 1.9% |
| FICA | 7,555 | 6,404 | 7,889 | 7,889 | 8,188 | 299 | 3.8% |
| VRS | 4,709 | 7,951 | 9,974 | 9,974 | 10,414 | 440 | 4.4% |
| HMP | 6,020 | 5,715 | 5,234 | 5,234 | 6,120 | 886 | 16.9% |
| GROUP LIFE | 0 | 0 | 901 | 901 | 771 | (130) | (14.4%) |
| WORKERS COMPENSATION | 138 | 118 | 165 | 165 | 220 | 55 | 33.3% |
| MAINT SVC CONTRACT | 1,000 | 466 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| ADVERTISING | 1,000 | 451 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| POSTAGE | 100 | 62 | 100 | 100 | 100 | 0 | 0.0% |
| TELEPHONE | 2,000 | 1,461 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LEASE/RENT OF BUILDINGS | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| TRAINING | 2,000 | 1,321 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 450 | 342 | 450 | 450 | 450 | 0 | 0.0% |
| OFFICE SUPPLIES | 2,500 | 2,329 | 2,500 | 2,500 | 3,000 | 500 | 20.0% |
| ELECTION SUPPLIES | 8,000 | 8,018 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 2,000 | 1,972 | 3,600 | 3,600 | 3,000 | (600) | (16.7%) |
| Subtotal for Organization | 164,732 | 151,609 | 176,939 | 176,939 | 182,294 | 5,355 | 3.0% |

TRANSFERS OUT

| | | | | | | | |
|---------------------------|------------|------------|------------|------------|------------|---------|------|
| TRANSFERS OUT | 27,688,204 | 26,985,157 | 27,198,610 | 27,703,823 | 28,401,754 | 697,931 | 2.5% |
| Subtotal for Organization | 27,688,204 | 26,985,157 | 27,198,610 | 27,703,823 | 28,401,754 | 697,931 | 2.5% |

CIRCUIT COURT JUDGE

| | | | | | | | |
|---------------------------|--------|--------|--------|--------|--------|-------|---------|
| SALARIES | 34,121 | 34,384 | 36,695 | 36,695 | 39,043 | 2,348 | 6.4% |
| SALARIES-OTHER | 9,500 | 7,771 | 9,500 | 9,500 | 9,500 | 0 | 0.0% |
| FICA | 2,610 | 2,581 | 2,807 | 2,807 | 2,987 | 180 | 6.4% |
| VRS | 3,808 | 3,837 | 4,954 | 4,954 | 5,271 | 317 | 6.4% |
| HMP | 3,431 | 3,276 | 3,086 | 3,086 | 3,396 | 310 | 10.0% |
| GROUP LIFE | 0 | 0 | 448 | 448 | 390 | (58) | (12.9%) |
| WORKERS COMPENSATION | 41 | 35 | 48 | 48 | 55 | 7 | 14.6% |
| REPAIR & MAINTAIN | 250 | 196 | 250 | 250 | 250 | 0 | 0.0% |
| PRINTING | 400 | 372 | 400 | 400 | 400 | 0 | 0.0% |
| POSTAGE | 200 | 0 | 200 | 200 | 200 | 0 | 0.0% |
| TELEPHONE | 2,000 | 1,460 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| TRAINING | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| DUES & MEMBERSHIP | 200 | 260 | 200 | 200 | 200 | 0 | 0.0% |
| OFFICE SUPPLIES | 800 | 454 | 800 | 800 | 800 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 2,500 | 2,290 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| Subtotal for Organization | 60,861 | 56,916 | 64,888 | 64,888 | 67,992 | 3,104 | 4.8% |

GENERAL DISTRICT COURT

| | | | | | | | |
|---------------------------|--------|--------|--------|--------|--------|---------|---------|
| REPAIR & MAINTAIN | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| MAINT SVC CONTRACT | 1,500 | 571 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| POSTAGE | 1,750 | 895 | 1,750 | 1,750 | 1,750 | 0 | 0.0% |
| TELEPHONE | 4,750 | 4,380 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| TRAINING | 2,000 | 741 | 2,000 | 3,258 | 2,000 | (1,258) | (38.6%) |
| DUES & MEMBERSHIP | 200 | 300 | 200 | 200 | 200 | 0 | 0.0% |
| OFFICE SUPPLIES | 2,500 | 4,726 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 2,500 | 2,362 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 1,000 | 315 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| Subtotal for Organization | 16,700 | 14,290 | 17,950 | 19,208 | 17,950 | (1,258) | (6.5%) |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| COMMISSIONER OF ACCTS | | | | | | | |
| OTHER OPERATING SUPPLIES | 500 | 440 | 500 | 500 | 500 | 0 | 0.0% |
| Subtotal for Organization | 500 | 440 | 500 | 500 | 500 | 0 | 0.0% |
| MAGISTRATE | | | | | | | |
| MAINT SVC CONTRACT | 300 | 125 | 300 | 300 | 300 | 0 | 0.0% |
| POSTAGE | 100 | 63 | 100 | 100 | 100 | 0 | 0.0% |
| TRAVEL-MILEAGE | 4,000 | 4,541 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 50 | 50 | 50 | 50 | 50 | 0 | 0.0% |
| OFFICE SUPPLIES | 200 | 132 | 200 | 200 | 200 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 4,650 | 4,912 | 5,650 | 5,650 | 5,650 | 0 | 0.0% |
| J & D COURT | | | | | | | |
| MAINT SVC CONTRACT | 3,500 | 2,180 | 3,700 | 3,700 | 3,700 | 0 | 0.0% |
| DRY CLEANING/LAUNDRY | 75 | 0 | 75 | 75 | 75 | 0 | 0.0% |
| POSTAGE | 100 | 66 | 100 | 100 | 100 | 0 | 0.0% |
| TELEPHONE | 12,000 | 7,040 | 12,500 | 12,500 | 12,500 | 0 | 0.0% |
| LEASE/RENT OF EQUIPMENT | 6,200 | 2,581 | 6,200 | 6,200 | 6,200 | 0 | 0.0% |
| TRAINING | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| DUES & MEMBERSHIP | 250 | 209 | 250 | 250 | 250 | 0 | 0.0% |
| OFFICE SUPPLIES | 6,000 | 4,500 | 6,200 | 6,200 | 6,200 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 2,300 | 2,095 | 2,300 | 2,300 | 2,300 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 1,500 | 489 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 1,200 | 0 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| Subtotal for Organization | 33,625 | 19,161 | 34,525 | 34,525 | 34,525 | 0 | 0.0% |
| COURT SERVICE UNIT | | | | | | | |
| JUVENILE DETENTION | 137,882 | 110,071 | 173,000 | 173,000 | 133,000 | (40,000) | (23.1%) |
| GROUP HOME | 9,000 | 5,215 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| POSTAGE | 35 | 0 | 35 | 35 | 35 | 0 | 0.0% |
| TELEPHONE | 4,000 | 4,850 | 4,000 | 4,000 | 5,000 | 1,000 | 25.0% |
| LEASE/RENT OF BUILDINGS | 6,800 | 7,658 | 7,600 | 7,600 | 8,700 | 1,100 | 14.5% |
| OFFICE SUPPLIES | 425 | 401 | 500 | 500 | 500 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 2,850 | 2,233 | 2,850 | 2,850 | 2,850 | 0 | 0.0% |
| Subtotal for Organization | 160,992 | 130,428 | 196,985 | 196,985 | 159,085 | (37,900) | (19.2%) |
| COLONIAL GROUP HOME | | | | | | | |
| ADMINISTRATIVE SERVICES | 8,527 | 10,339 | 2,116 | 2,116 | 2,010 | (106) | (5.0%) |
| PSYCHOLOGICAL SERVICES | 0 | 0 | 10,425 | 10,425 | 10,522 | 97 | 0.9% |
| GROUP HOME | 7,918 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CROSSROADS | 74,131 | 74,131 | 89,450 | 89,450 | 93,811 | 4,361 | 4.9% |
| PROJECT INSIGHT | 13,772 | 14,733 | 27,069 | 27,069 | 31,611 | 4,542 | 16.8% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| COMMUNITY SUPERVISION | 37,792 | 42,937 | 50,789 | 50,789 | 56,996 | 6,207 | 12.2% |
| TELEPHONE | 2,400 | 2,055 | 2,400 | 2,400 | 2,400 | 0 | 0.0% |
| Subtotal for Organization | 144,540 | 144,195 | 182,249 | 182,249 | 197,350 | 15,101 | 8.3% |

CLERK OF CIRCUIT COURT

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|----------|----------|
| SALARIES | 0 | 0 | 20,473 | 20,473 | 23,683 | 3,210 | 15.7% |
| SALARIES-STATE | 232,326 | 234,208 | 245,531 | 245,531 | 253,429 | 7,898 | 3.2% |
| PART TIME WAGES | 11,903 | 11,945 | 0 | 0 | 0 | 0 | 0.0% |
| PART TIME WAGES-STATE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 100.0% |
| FICA | 18,684 | 18,241 | 20,070 | 20,070 | 21,088 | 1,018 | 5.1% |
| VRS | 25,928 | 26,292 | 35,911 | 35,911 | 37,410 | 1,499 | 4.2% |
| HMP | 14,024 | 15,178 | 20,059 | 20,059 | 15,948 | (4,111) | (20.5%) |
| GROUP LIFE | 0 | 0 | 3,245 | 3,245 | 2,771 | (474) | (14.6%) |
| WORKERS COMPENSATION | 342 | 291 | 426 | 426 | 574 | 148 | 34.7% |
| AUDITING SERVICES | 3,000 | 2,172 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| PROFESSIONAL SERVICES | 12,000 | 8,119 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| REPAIR & MAINTAIN | 300 | 0 | 300 | 300 | 300 | 0 | 0.0% |
| MAINT SVC CONTRACT | 3,500 | 1,381 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| PRINTING | 1,000 | 470 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| PURCHASE SERVICES/GOVMT | 5,000 | 0 | 5,000 | 10,000 | 0 | (10,000) | (100.0%) |
| POSTAGE | 3,500 | 3,422 | 3,700 | 3,700 | 4,000 | 300 | 8.1% |
| TELEPHONE | 3,300 | 2,893 | 3,500 | 3,500 | 4,000 | 500 | 14.3% |
| LEASE/RENT OF EQUIPMENT | 1,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 1,000 | 918 | 1,500 | 1,500 | 3,000 | 1,500 | 100.0% |
| DUES & MEMBERSHIP | 350 | 325 | 350 | 350 | 400 | 50 | 14.3% |
| OFFICE SUPPLIES | 7,000 | 8,051 | 8,000 | 8,000 | 9,000 | 1,000 | 12.5% |
| BOOKS & SUBSCRIPTIONS | 250 | 63 | 250 | 250 | 250 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 46,000 | 42,925 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 500 | 0 | 500 | 500 | 1,500 | 1,000 | 200.0% |
| Subtotal for Organization | 390,907 | 376,896 | 391,815 | 396,815 | 402,353 | 5,538 | 1.4% |

VICTIM/WITNESS

| | | | | | | | |
|----------------------|--------|--------|--------|--------|--------|---------|---------|
| SALARIES-STATE | 36,536 | 36,536 | 38,634 | 38,634 | 40,195 | 1,561 | 4.0% |
| SALARIES-OVERTIME | 351 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 2,822 | 2,784 | 2,955 | 2,955 | 3,075 | 120 | 4.1% |
| VRS | 4,077 | 4,077 | 5,216 | 5,216 | 5,426 | 210 | 4.0% |
| HMP | 3,431 | 3,276 | 3,086 | 3,086 | 3,396 | 310 | 10.0% |
| GROUP LIFE | 0 | 0 | 471 | 471 | 402 | (69) | (14.6%) |
| WORKERS COMPENSATION | 44 | 38 | 50 | 50 | 57 | 7 | 14.0% |
| TELEPHONE | 1,584 | 816 | 1,584 | 1,584 | 1,584 | 0 | 0.0% |
| TRAINING | 1,101 | 0 | 370 | 370 | 567 | 197 | 53.2% |
| OFFICE SUPPLIES | 3,083 | 1,809 | 4,667 | 4,667 | 2,886 | (1,781) | (38.2%) |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| OTHER EXP-DONATIONS | 532 | 100 | 0 | 432 | 0 | (432) | (100.0%) |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 53,561 | 49,437 | 57,033 | 57,465 | 57,588 | 123 | 0.2% |

COMMONWEALTH ATTORNEY

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|---------|--------|
| SALARIES | 30,332 | 60,512 | 31,464 | 31,464 | 33,196 | 1,732 | 5.5% |
| SALARIES-STATE | 325,317 | 296,717 | 304,351 | 304,351 | 368,905 | 64,554 | 21.2% |
| PART TIME WAGES | 0 | 0 | 25,674 | 25,674 | 30,172 | 4,498 | 17.5% |
| PART TIME WAGES-STATE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 27,207 | 26,289 | 26,626 | 26,626 | 32,174 | 5,548 | 20.8% |
| VRS | 39,690 | 38,959 | 45,335 | 45,335 | 54,284 | 8,949 | 19.7% |
| HMP | 18,963 | 18,247 | 14,492 | 14,492 | 28,224 | 13,732 | 94.8% |
| GROUP LIFE | 0 | 0 | 4,097 | 4,097 | 4,021 | (76) | (1.9%) |
| WORKERS COMPENSATION | 427 | 364 | 470 | 470 | 611 | 141 | 30.0% |
| PROFESSIONAL SERVICES | 3,500 | 830 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| MAINT SVC CONTRACT | 1,500 | 235 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| POSTAGE | 600 | 444 | 650 | 650 | 650 | 0 | 0.0% |
| TELEPHONE | 4,500 | 2,751 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| TRAINING | 6,000 | 5,334 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 3,200 | 2,362 | 3,200 | 3,200 | 3,200 | 0 | 0.0% |
| OFFICE SUPPLIES | 2,500 | 780 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 3,200 | 1,267 | 3,200 | 3,200 | 3,200 | 0 | 0.0% |
| ASSET FORF-FED | 8,789 | 0 | 9,000 | 9,000 | 23,000 | 14,000 | 155.6% |
| ASSET FORF-STATE | 4,034 | 0 | 4,000 | 4,000 | 13,000 | 9,000 | 225.0% |
| CAPITAL OUTLAY NEW | 4,500 | 4,326 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| Subtotal for Organization | 484,259 | 459,416 | 495,059 | 495,059 | 617,137 | 122,078 | 24.7% |

SHERIFF

| | | | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|-----------|----------|---------|
| SALARIES | 944,317 | 891,003 | 988,053 | 988,053 | 1,105,796 | 117,743 | 11.9% |
| SALARIES-STATE | 1,160,125 | 1,220,342 | 1,308,323 | 1,308,323 | 1,434,213 | 125,890 | 9.6% |
| PART TIME WAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PART TIME WAGES-STATE | 9,878 | 10,763 | 10,244 | 10,244 | 10,873 | 629 | 6.1% |
| SALARIES-OTHER | 16,401 | 12,907 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-EXTRA DUTY | 40,000 | 35,859 | 40,000 | 40,000 | 40,000 | 0 | 0.0% |
| SALARIES-US MARSHALLS | 35,000 | 19,255 | 35,000 | 35,000 | 15,000 | (20,000) | (57.1%) |
| SALARIES-OVERTIME | 140,456 | 125,257 | 140,710 | 154,710 | 140,710 | (14,000) | (9.0%) |
| EDUCATION SUPPLEMENT | 0 | 0 | 0 | 0 | 11,400 | 11,400 | 100.0% |
| SPECIAL DUTY ALLOCATION | 0 | 0 | 0 | 0 | 12,000 | 12,000 | 100.0% |
| FICA | 182,661 | 170,304 | 186,575 | 186,575 | 211,376 | 24,801 | 13.3% |
| VRS | 242,917 | 236,362 | 310,011 | 310,011 | 344,440 | 34,429 | 11.1% |
| HMP | 191,304 | 172,360 | 166,888 | 166,888 | 189,360 | 22,472 | 13.5% |
| GROUP LIFE | 0 | 0 | 28,016 | 28,016 | 25,514 | (2,502) | (8.9%) |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| WORKERS COMPENSATION | 44,422 | 37,861 | 44,561 | 44,561 | 63,653 | 19,092 | 42.8% |
| MEDICAL SERVICES | 5,700 | 5,698 | 3,200 | 3,200 | 3,200 | 0 | 0.0% |
| OTHER CONTRACTED SVCS | 40,000 | 33,703 | 0 | 0 | 0 | 0 | 0.0% |
| REPAIR & MAINTAIN | 4,400 | 3,911 | 13,900 | 13,900 | 13,900 | 0 | 0.0% |
| REPAIR & MAINTAIN/AUTO | 93,760 | 91,483 | 139,260 | 139,260 | 149,560 | 10,300 | 7.4% |
| MAINT SVC CONTRACT | 46,000 | 43,173 | 58,000 | 58,000 | 58,000 | 0 | 0.0% |
| POSTAGE | 3,000 | 1,940 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| TELEPHONE | 45,000 | 47,255 | 44,000 | 44,000 | 44,000 | 0 | 0.0% |
| LEASE/RENT OF BUILDINGS | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| TRAINING | 54,775 | 58,314 | 60,000 | 60,000 | 61,319 | 1,319 | 2.2% |
| DUES & MEMBERSHIP | 5,000 | 4,809 | 4,000 | 4,000 | 10,000 | 6,000 | 150.0% |
| SUSPENSE EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 14,800 | 13,496 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 153,000 | 153,725 | 150,000 | 150,000 | 168,784 | 18,784 | 12.5% |
| POLICE SUPPLIES | 69,000 | 70,037 | 44,000 | 44,000 | 44,000 | 0 | 0.0% |
| UNIFORMS | 32,380 | 32,268 | 38,880 | 38,880 | 43,326 | 4,446 | 11.4% |
| ANIMAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| DARE SUPPLIES | 11,000 | 11,116 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| OTHER MISC EXPENSES | 11,000 | 9,712 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| ASSET FORF-FED | 230,032 | 17,066 | 216,000 | 216,000 | 135,000 | (81,000) | (37.5%) |
| ASSET FORF-STATE | 51,306 | 29,203 | 75,000 | 83,226 | 82,000 | (1,226) | (1.5%) |
| OTHER EXP-DONATIONS | 8,551 | 2,866 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER EXPENSES-GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PROGRAM SUPPLIES | 5,900 | 5,392 | 6,000 | 6,000 | 8,000 | 2,000 | 33.3% |
| CAPITAL OUTLAY NEW | 99,550 | 77,848 | 40,000 | 40,000 | 68,000 | 28,000 | 70.0% |
| CAPITAL-GRANT A | 0 | 1,268 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL-GRANT B | 10,360 | 10,360 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL-GRANT C | 16,287 | 41,367 | 0 | 18,081 | 0 | (18,081) | (100.0%) |
| FURNITURE/FIXTURES-NEW | 5,000 | 4,718 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| COMMUNICATIONS EQUIPMT | 35,500 | 35,413 | 45,000 | 45,000 | 45,000 | 0 | 0.0% |
| Subtotal for Organization | 4,060,782 | 3,739,912 | 4,241,621 | 4,281,928 | 4,584,424 | 302,496 | 7.1% |

E911

| | | | | | | | |
|-------------------|---------|---------|---------|---------|---------|--------|---------|
| SALARIES | 113,985 | 112,681 | 127,227 | 127,227 | 138,560 | 11,333 | 8.9% |
| PART TIME WAGES | 25,623 | 24,582 | 27,882 | 27,882 | 30,846 | 2,964 | 10.6% |
| SALARIES-OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 5,000 | 11,699 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| FICA | 11,063 | 10,949 | 12,248 | 12,248 | 13,342 | 1,094 | 8.9% |
| VRS | 12,721 | 13,183 | 17,176 | 17,176 | 18,706 | 1,530 | 8.9% |
| HMP | 10,593 | 10,845 | 6,536 | 6,536 | 15,636 | 9,100 | 139.2% |
| GROUP LIFE | 0 | 0 | 1,552 | 1,552 | 1,386 | (166) | (10.7%) |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| WORKERS COMPENSATION | 202 | 172 | 256 | 256 | 358 | 102 | 39.8% |
| PROFESSIONAL SERVICES | 20,000 | 12,749 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| MAINT SVC CONTRACT | 70,826 | 76,647 | 48,000 | 48,000 | 48,000 | 0 | 0.0% |
| PRINTING | 10,000 | 7,879 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| EDP EQUIPMENT | 21,050 | 14,255 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| Subtotal for Organization | 301,063 | 295,639 | 295,877 | 295,877 | 321,834 | 25,957 | 8.8% |

FIRE & RESCUE

| | | | | | | | |
|---------------------------|-----------|-----------|-----------|-----------|-----------|---------|-------|
| MAINT SVC CONTRACT | 22,539 | 22,343 | 24,642 | 24,642 | 26,243 | 1,601 | 6.5% |
| ABINGDON CONTRIBUTION | 642,519 | 642,519 | 685,592 | 685,592 | 785,200 | 99,608 | 14.5% |
| ABINGDON STATE GRANT | 54,190 | 59,189 | 57,000 | 57,000 | 58,250 | 1,250 | 2.2% |
| GLOU CONTRIBUTION | 651,000 | 651,000 | 633,600 | 633,600 | 759,500 | 125,900 | 19.9% |
| GLOU STATE GRANT | 54,190 | 59,189 | 57,000 | 57,000 | 58,250 | 1,250 | 2.2% |
| PEN EMS COUNCIL | 2,191 | 2,191 | 3,478 | 3,478 | 3,478 | 0 | 0.0% |
| Subtotal for Organization | 1,426,629 | 1,436,432 | 1,461,312 | 1,461,312 | 1,690,921 | 229,609 | 15.7% |

STATE FOREST SERVICE

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

JAIL

| | | | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|-----------|----------|---------|
| SALARIES | 62,879 | 52,273 | 69,776 | 69,776 | 71,836 | 2,060 | 3.0% |
| SALARIES-STATE | 1,286,610 | 1,237,422 | 1,349,197 | 1,349,197 | 1,391,426 | 42,229 | 3.1% |
| PART TIME WAGES | 20,166 | 17,903 | 21,543 | 21,543 | 7,251 | (14,292) | (66.3%) |
| PART TIME WAGES-STATE | 0 | 0 | 0 | 0 | 15,963 | 15,963 | 100.0% |
| SALARIES-OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 55,000 | 51,304 | 55,000 | 55,000 | 65,000 | 10,000 | 18.2% |
| FICA | 109,445 | 99,116 | 114,407 | 114,407 | 118,620 | 4,213 | 3.7% |
| VRS | 151,273 | 142,854 | 191,561 | 191,561 | 197,540 | 5,979 | 3.1% |
| HMP | 162,116 | 132,265 | 128,950 | 128,950 | 155,724 | 26,774 | 20.8% |
| GROUP LIFE | 0 | 0 | 17,311 | 17,311 | 14,633 | (2,678) | (15.5%) |
| WORKERS COMPENSATION | 31,188 | 26,582 | 32,154 | 32,154 | 41,424 | 9,270 | 28.8% |
| MEDICAL SERVICES | 120,000 | 97,517 | 95,000 | 95,000 | 165,000 | 70,000 | 73.7% |
| REPAIR & MAINTAIN | 8,500 | 5,808 | 8,500 | 8,500 | 8,500 | 0 | 0.0% |
| MAINT SVC CONTRACT | 6,352 | 5,972 | 9,352 | 9,352 | 9,352 | 0 | 0.0% |
| DRY CLEANING/LAUNDRY | 5,100 | 4,120 | 5,100 | 5,100 | 5,100 | 0 | 0.0% |
| PURCHASE SERVICES/GOVMT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| BOARD PRISONERS | 60,000 | 13,250 | 60,000 | 60,000 | 30,000 | (30,000) | (50.0%) |
| POSTAGE | 2,000 | 581 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| TELEPHONE | 12,500 | 12,214 | 14,000 | 14,000 | 16,000 | 2,000 | 14.3% |
| TRAINING | 22,500 | 19,377 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| OFFICE SUPPLIES | 8,000 | 7,999 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| FOOD SUPPLIES | 150,000 | 121,899 | 135,000 | 135,000 | 135,000 | 0 | 0.0% |
| MEDICAL SUPPLIES | 40,000 | 39,090 | 80,000 | 80,000 | 80,000 | 0 | 0.0% |
| LINEN SUPPLIES | 5,000 | 1,851 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| UNIFORMS | 5,800 | 4,924 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| OTHER MISC EXPENSES | 4,000 | 3,702 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 1,200 | 1,121 | 1,000 | 1,000 | 2,000 | 1,000 | 100.0% |
| EQUIPMENT-INMATE | 30,000 | 3,943 | 30,000 | 65,337 | 30,000 | (35,337) | (54.1%) |
| Subtotal for Organization | 2,359,629 | 2,103,086 | 2,467,851 | 2,503,188 | 2,610,369 | 107,181 | 4.3% |

PROBATION

| | | | | | | | |
|---------------------------|---|---|---------|---------|---------|---------|---------|
| SALARIES | 0 | 0 | 205,115 | 205,115 | 209,519 | 4,404 | 2.1% |
| PART TIME WAGES | 0 | 0 | 22,798 | 22,798 | 22,874 | 76 | 0.3% |
| FICA | 0 | 0 | 17,435 | 17,435 | 17,778 | 343 | 2.0% |
| VRS | 0 | 0 | 27,116 | 27,116 | 28,285 | 1,169 | 4.3% |
| HMP | 0 | 0 | 26,750 | 26,750 | 22,824 | (3,926) | (14.7%) |
| GROUP LIFE | 0 | 0 | 2,502 | 2,502 | 2,095 | (407) | (16.3%) |
| WORKERS COMPENSATION | 0 | 0 | 4,707 | 4,707 | 5,968 | 1,261 | 26.8% |
| PROGRAMMING SERVICES | 0 | 0 | 2,795 | 2,795 | 3,079 | 284 | 10.2% |
| ELECTRICAL SERVICES | 0 | 0 | 2,100 | 2,100 | 2,100 | 0 | 0.0% |
| POSTAGE | 0 | 0 | 0 | 0 | 420 | 420 | 100.0% |
| TELEPHONE | 0 | 0 | 7,464 | 7,464 | 8,400 | 936 | 12.5% |
| LEASE/RENT OF BUILDINGS | 0 | 0 | 13,992 | 13,992 | 16,312 | 2,320 | 16.6% |
| TRAINING | 0 | 0 | 3,512 | 3,512 | 5,372 | 1,860 | 53.0% |
| OFFICE SUPPLIES | 0 | 0 | 300 | 300 | 4,000 | 3,700 | 1233.3% |
| OTHER OPERATING SUPPLIES | 0 | 0 | 0 | 0 | 11,198 | 11,198 | 100.0% |
| OTHER MISC EXPENSES | 0 | 0 | 0 | 0 | 3,079 | 3,079 | 100.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 0 | 0 | 336,586 | 336,586 | 363,303 | 26,717 | 7.9% |

CODES COMPLIANCE

| | | | | | | | |
|-----------------------|---------|---------|---------|---------|---------|--------|---------|
| SALARIES | 477,659 | 420,538 | 540,459 | 540,459 | 562,858 | 22,399 | 4.1% |
| PART TIME WAGES | 31,124 | 88,899 | 32,872 | 32,872 | 33,950 | 1,078 | 3.3% |
| SALARIES-OVERTIME | 2,000 | 2,202 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| BOARD MEMBER SALARIES | 4,200 | 4,625 | 4,900 | 4,900 | 4,900 | 0 | 0.0% |
| FICA | 39,074 | 37,098 | 44,013 | 44,013 | 45,809 | 1,796 | 4.1% |
| VRS | 53,562 | 46,586 | 72,962 | 72,962 | 75,986 | 3,024 | 4.1% |
| HMP | 46,574 | 41,770 | 56,547 | 56,547 | 59,460 | 2,913 | 5.2% |
| GROUP LIFE | 0 | 0 | 6,594 | 6,594 | 5,629 | (965) | (14.6%) |
| WORKERS COMPENSATION | 6,566 | 4,929 | 7,662 | 7,662 | 8,793 | 1,131 | 14.8% |
| PROFESSIONAL SERVICES | 1,000 | 639 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| OTHER CONTRACTED SVCS | 5,000 | 0 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| REPAIR & MAINTAIN | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| MAINT SVC CONTRACT | 1,500 | 2,857 | 1,650 | 1,650 | 3,000 | 1,350 | 81.8% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| ADVERTISING | 3,200 | 2,653 | 3,200 | 3,200 | 2,900 | (300) | (9.4%) |
| POSTAGE | 250 | 0 | 250 | 250 | 0 | (250) | (100.0%) |
| TELEPHONE | 7,500 | 8,523 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| TRAINING | 4,000 | 4,107 | 4,500 | 4,500 | 4,750 | 250 | 5.6% |
| CERTIFICATION | 600 | 75 | 700 | 700 | 700 | 0 | 0.0% |
| DUES & MEMBERSHIP | 750 | 633 | 750 | 750 | 750 | 0 | 0.0% |
| OFFICE SUPPLIES | 3,600 | 3,501 | 3,600 | 3,600 | 3,600 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 8,000 | 12,516 | 14,500 | 14,500 | 14,500 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 4,200 | 4,230 | 1,500 | 1,500 | 4,500 | 3,000 | 200.0% |
| OTHER MISC EXPENSES | 6,100 | 6,045 | 6,100 | 6,100 | 7,750 | 1,650 | 27.0% |
| OTHER EXPENSES-GRANTS | 0 | 0 | 3,000 | 3,000 | 2,000 | (1,000) | (33.3%) |
| ENVIRONMENTAL PROG-GRAN | 0 | 1,170 | 0 | 0 | 0 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 3,000 | 2,972 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| Subtotal for Organization | 709,459 | 696,569 | 835,759 | 835,759 | 871,835 | 36,076 | 4.3% |

ANIMAL CONTROL

| | | | | | | | |
|--------------------------|---------|---------|---------|---------|---------|--------|---------|
| SALARIES | 137,265 | 132,662 | 148,464 | 148,464 | 153,907 | 5,443 | 3.7% |
| PART TIME WAGES | 1,293 | 455 | 1,293 | 1,293 | 1,300 | 7 | 0.5% |
| SALARIES-OVERTIME | 22,145 | 19,068 | 21,145 | 21,145 | 22,500 | 1,355 | 6.4% |
| ONCALL | 6,526 | 6,385 | 6,006 | 6,006 | 6,225 | 219 | 3.6% |
| FICA | 12,793 | 11,890 | 13,533 | 13,533 | 14,071 | 538 | 4.0% |
| VRS | 15,319 | 14,764 | 20,043 | 20,043 | 20,777 | 734 | 3.7% |
| HMP | 12,882 | 9,283 | 9,258 | 9,258 | 16,308 | 7,050 | 76.2% |
| GROUP LIFE | 0 | 0 | 1,811 | 1,811 | 1,539 | (272) | (15.0%) |
| WORKERS COMPENSATION | 1,754 | 1,495 | 2,102 | 2,102 | 2,456 | 354 | 16.8% |
| OTHER CONTRACTED SVCS | 2,500 | 2,322 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| MAINT SVC CONTRACT | 1,300 | 476 | 1,300 | 1,300 | 1,300 | 0 | 0.0% |
| PRINTING | 600 | 604 | 600 | 600 | 600 | 0 | 0.0% |
| ADVERTISING | 350 | 22 | 350 | 350 | 350 | 0 | 0.0% |
| POSTAGE | 75 | 11 | 75 | 75 | 75 | 0 | 0.0% |
| TELEPHONE | 4,350 | 3,550 | 4,884 | 4,884 | 4,884 | 0 | 0.0% |
| TRAINING | 4,852 | 3,578 | 5,683 | 5,683 | 6,083 | 400 | 7.0% |
| HUMANE SOC CONTRACT | 23,108 | 23,108 | 22,722 | 23,682 | 23,404 | (278) | (1.2%) |
| HUMANE SOC CONTRIBUTION | 30,000 | 30,000 | 35,000 | 35,000 | 45,000 | 10,000 | 28.6% |
| DUES & MEMBERSHIP | 252 | 242 | 332 | 332 | 332 | 0 | 0.0% |
| CLAIMS AND BOUNTIES | 1,800 | 1,250 | 1,800 | 1,800 | 1,800 | 0 | 0.0% |
| OFFICE SUPPLIES | 1,100 | 1,100 | 1,100 | 1,100 | 1,425 | 325 | 29.5% |
| JANITORIAL SUPPLIES | 1,863 | 1,861 | 1,863 | 1,863 | 1,863 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 8,330 | 8,228 | 12,404 | 12,404 | 13,904 | 1,500 | 12.1% |
| UNIFORMS | 6,201 | 6,175 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| ANIMAL SUPPLIES | 1,170 | 1,157 | 2,000 | 2,000 | 10,150 | 8,150 | 407.5% |
| OTHER OPERATING SUPPLIES | 2,492 | 2,306 | 4,343 | 4,343 | 4,343 | 0 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| CAPITAL OUTLAY NEW | 13,187 | 13,091 | 28,283 | 28,283 | 5,363 | (22,920) | (81.0%) |
| FURNITURE/FIXTURES-NEW | 225 | 225 | 506 | 506 | 500 | (6) | (1.2%) |
| COMMUNICATIONS EQUIPMT | 500 | 419 | 500 | 500 | 500 | 0 | 0.0% |
| Subtotal for Organization | 314,232 | 295,724 | 354,400 | 355,360 | 368,059 | 12,699 | 3.6% |

MEDICAL EXAMINER

| | | | | | | | |
|---------------------------|-------|-----|-------|-------|-------|---|------|
| MEDICAL SERVICES | 1,100 | 950 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| Subtotal for Organization | 1,100 | 950 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |

EMERGENCY SERVICES

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|----------|----------|
| SALARIES | 67,828 | 63,009 | 80,357 | 80,357 | 83,938 | 3,581 | 4.5% |
| PART TIME WAGES | 6,871 | 20,744 | 20,800 | 20,800 | 22,506 | 1,706 | 8.2% |
| SALARIES-OVERTIME | 0 | 252 | 700 | 700 | 1,000 | 300 | 42.9% |
| FICA | 5,404 | 6,110 | 7,792 | 7,792 | 8,219 | 427 | 5.5% |
| VRS | 7,570 | 6,593 | 10,848 | 10,848 | 11,332 | 484 | 4.5% |
| HMP | 3,431 | 4,589 | 8,653 | 8,653 | 9,912 | 1,259 | 14.5% |
| GROUP LIFE | 0 | 0 | 980 | 980 | 839 | (141) | (14.4%) |
| WORKERS COMPENSATION | 1,023 | 872 | 1,266 | 1,266 | 1,491 | 225 | 17.8% |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| MAINT SVC CONTRACT | 650 | 171 | 200 | 200 | 350 | 150 | 75.0% |
| PRINTING | 2,500 | 2,474 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| POSTAGE | 500 | 277 | 450 | 450 | 250 | (200) | (44.4%) |
| TELEPHONE | 3,820 | 3,778 | 4,820 | 4,820 | 4,820 | 0 | 0.0% |
| TRAINING | 5,500 | 4,356 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 500 | 430 | 500 | 500 | 500 | 0 | 0.0% |
| OFFICE SUPPLIES | 3,800 | 3,788 | 3,800 | 3,800 | 3,800 | 0 | 0.0% |
| SAFETY EXPENSES | 0 | 0 | 0 | 12,300 | 2,000 | (10,300) | (83.7%) |
| AUTOMOTIVE SUPPLIES | 2,000 | 2,200 | 2,800 | 2,800 | 2,800 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 500 | 565 | 500 | 500 | 500 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 2,500 | 1,571 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| OTHER MISC EXPENSES | 2,000 | 3,144 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| OTHER EXPENSES-GRANTS | 68,649 | 31,134 | 0 | 10,985 | 0 | (10,985) | (100.0%) |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL-GRANT A | 129,827 | 102,784 | 0 | 0 | 0 | 0 | 0.0% |
| OTH EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 314,873 | 258,840 | 156,466 | 179,751 | 166,257 | (13,494) | (7.5%) |

ENGINEER

| | | | | | | | |
|-------------------|---------|---------|---------|---------|---------|--------|------|
| SALARIES | 153,795 | 154,567 | 160,113 | 160,113 | 171,003 | 10,890 | 6.8% |
| PART TIME WAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 250 | 186 | 250 | 250 | 250 | 0 | 0.0% |
| FICA | 11,784 | 11,095 | 12,268 | 12,268 | 13,101 | 833 | 6.8% |
| VRS | 17,164 | 17,250 | 21,615 | 21,615 | 23,085 | 1,470 | 6.8% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| HMP | 9,451 | 11,489 | 10,801 | 10,801 | 11,880 | 1,079 | 10.0% |
| GROUP LIFE | 0 | 0 | 1,953 | 1,953 | 1,710 | (243) | (12.4%) |
| WORKERS COMPENSATION | 216 | 184 | 257 | 257 | 352 | 95 | 37.0% |
| PROFESSIONAL SERVICES | 3,000 | 2,978 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| MAINT SVC CONTRACT | 561 | 463 | 809 | 809 | 822 | 13 | 1.6% |
| POSTAGE | 125 | 50 | 125 | 125 | 156 | 31 | 24.8% |
| TELEPHONE | 1,888 | 1,666 | 1,888 | 1,888 | 1,270 | (618) | (32.7%) |
| TRAINING | 1,310 | 1,255 | 1,310 | 1,310 | 1,310 | 0 | 0.0% |
| DUES & MEMBERSHIP | 537 | 301 | 420 | 420 | 463 | 43 | 10.2% |
| OFFICE SUPPLIES | 1,000 | 1,054 | 1,100 | 1,100 | 1,100 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 386 | 492 | 535 | 535 | 743 | 208 | 38.9% |
| BOOKS & SUBSCRIPTIONS | 476 | 470 | 700 | 700 | 677 | (23) | (3.3%) |
| OTHER OPERATING SUPPLIES | 60 | 25 | 60 | 60 | 60 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 1,760 | 1,647 | 1,654 | 1,654 | 1,750 | 96 | 5.8% |
| OTH EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 203,763 | 205,173 | 218,858 | 218,858 | 232,732 | 13,874 | 6.3% |

REFUSE DISPOSAL

| | | | | | | | |
|---------------------------|--------|--------|--------|--------|-------|----------|---------|
| CLOSURE PLAN-LANDFILL | 70,018 | 17,803 | 16,700 | 56,700 | 9,200 | (47,500) | (83.8%) |
| Subtotal for Organization | 70,018 | 17,803 | 16,700 | 56,700 | 9,200 | (47,500) | (83.8%) |

BUILDINGS AND GROUNDS

| | | | | | | | |
|------------------------|---------|---------|---------|---------|---------|---------|---------|
| SALARIES | 679,582 | 641,477 | 714,232 | 714,232 | 746,760 | 32,528 | 4.6% |
| PART TIME WAGES | 7,309 | 4,704 | 6,476 | 6,476 | 6,492 | 16 | 0.2% |
| SALARIES-OVERTIME | 12,000 | 15,687 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| ONCALL | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SUBSTITUTE SALARIES | 0 | 9,037 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 53,465 | 47,721 | 56,052 | 56,052 | 58,542 | 2,490 | 4.4% |
| VRS | 75,841 | 74,052 | 96,421 | 96,421 | 100,813 | 4,392 | 4.6% |
| HMP | 88,490 | 90,435 | 89,647 | 89,647 | 92,424 | 2,777 | 3.1% |
| GROUP LIFE | 0 | 0 | 8,714 | 8,714 | 7,468 | (1,246) | (14.3%) |
| WORKERS COMPENSATION | 14,977 | 12,765 | 16,916 | 16,916 | 20,649 | 3,733 | 22.1% |
| PROFESSIONAL SERVICES | 300 | 323 | 300 | 300 | 300 | 0 | 0.0% |
| REPAIR & MAINTAIN | 80,000 | 82,542 | 80,000 | 80,000 | 83,200 | 3,200 | 4.0% |
| REPAIR & MAINTAIN/AUTO | 25,000 | 24,562 | 19,000 | 19,000 | 21,000 | 2,000 | 10.5% |
| MAINT SVC CONTRACT | 19,511 | 21,664 | 23,141 | 23,141 | 30,356 | 7,215 | 31.2% |
| ELECTRICAL SERVICES | 215,300 | 214,755 | 250,000 | 250,000 | 260,500 | 10,500 | 4.2% |
| HEATING SERVICES | 17,170 | 21,522 | 20,260 | 20,260 | 22,360 | 2,100 | 10.4% |
| WATER AND SEWER | 60,000 | 46,828 | 55,000 | 55,000 | 55,000 | 0 | 0.0% |
| POSTAGE | 50 | 30 | 50 | 50 | 50 | 0 | 0.0% |
| TELEPHONE | 4,040 | 3,452 | 4,100 | 4,100 | 4,200 | 100 | 2.4% |
| TRAINING | 1,000 | 900 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| OFFICE SUPPLIES | 1,000 | 1,000 | 1,055 | 1,055 | 1,055 | 0 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| AGRICULTURAL SUPPLIES | 5,800 | 7,452 | 9,000 | 9,000 | 9,360 | 360 | 4.0% |
| JANITORIAL SUPPLIES | 34,500 | 33,008 | 38,000 | 38,000 | 39,500 | 1,500 | 3.9% |
| TOOLS | 1,200 | 1,198 | 1,300 | 1,300 | 1,352 | 52 | 4.0% |
| MAINTENANCE REPAIR PARTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 11,700 | 14,078 | 16,387 | 16,387 | 14,913 | (1,474) | (9.0%) |
| UNIFORMS | 8,460 | 8,327 | 9,100 | 9,100 | 9,160 | 60 | 0.7% |
| BOOKS & SUBSCRIPTIONS | 100 | 69 | 200 | 200 | 200 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 300 | 336 | 300 | 300 | 300 | 0 | 0.0% |
| COMMUNICATIONS EQUIPMT | 300 | 190 | 200 | 200 | 0 | (200) | (100.0%) |
| OTH EQUIPMENT | 5,000 | 5,000 | 5,000 | 5,000 | 11,000 | 6,000 | 120.0% |
| Subtotal for Organization | 1,422,395 | 1,383,112 | 1,534,351 | 1,534,351 | 1,610,454 | 76,103 | 5.0% |

HEALTH DEPT

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|--------|------|
| PAYMENT TO STATE | 310,300 | 310,283 | 320,000 | 331,387 | 358,735 | 27,348 | 8.3% |
| CENTREX PHONE SERVICE | 7,600 | 6,456 | 7,600 | 7,600 | 7,600 | 0 | 0.0% |
| Subtotal for Organization | 317,900 | 316,739 | 327,600 | 338,987 | 366,335 | 27,348 | 8.1% |

MENTAL HEALTH

| | | | | | | | |
|---------------------------|--------|--------|---------|---------|---------|-------|------|
| COMM SER BOARD CONTR | 97,173 | 97,173 | 104,896 | 104,896 | 109,091 | 4,195 | 4.0% |
| Subtotal for Organization | 97,173 | 97,173 | 104,896 | 104,896 | 109,091 | 4,195 | 4.0% |

COMMUNITY EDUCATION

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|----------|---------|
| SALARIES | 295,713 | 297,862 | 314,083 | 314,083 | 329,675 | 15,592 | 5.0% |
| PART TIME WAGES | 9,022 | 7,068 | 10,947 | 10,947 | 11,076 | 129 | 1.2% |
| FICA | 23,312 | 22,283 | 24,865 | 24,865 | 26,067 | 1,202 | 4.8% |
| VRS | 33,002 | 33,113 | 42,401 | 42,401 | 44,506 | 2,105 | 5.0% |
| HMP | 22,333 | 24,948 | 23,478 | 23,478 | 28,584 | 5,106 | 21.7% |
| GROUP LIFE | 0 | 0 | 3,832 | 3,832 | 3,297 | (535) | (14.0%) |
| WORKERS COMPENSATION | 913 | 778 | 1,039 | 1,039 | 1,363 | 324 | 31.2% |
| PROFESSIONAL SERVICES | 15,750 | 12,816 | 9,450 | 21,150 | 9,450 | (11,700) | (55.3%) |
| OTHER CONTRACTED SVCS | 2,900 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| MAINT SVC CONTRACT | 800 | 163 | 800 | 800 | 400 | (400) | (50.0%) |
| PRINTING | 22,500 | 18,099 | 22,500 | 24,400 | 20,800 | (3,600) | (14.8%) |
| POSTAGE | 555 | 401 | 555 | 555 | 630 | 75 | 13.5% |
| TELEPHONE | 3,180 | 2,652 | 3,180 | 3,180 | 3,180 | 0 | 0.0% |
| TRAINING | 6,930 | 5,443 | 6,930 | 7,130 | 6,930 | (200) | (2.8%) |
| DUES & MEMBERSHIP | 450 | 343 | 450 | 450 | 459 | 9 | 2.0% |
| OFFICE SUPPLIES | 3,600 | 3,393 | 3,600 | 3,600 | 4,000 | 400 | 11.1% |
| PROGRAM SUPPLIES | 6,814 | 6,733 | 4,500 | 7,100 | 4,850 | (2,250) | (31.7%) |
| CAPITAL OUTLAY NEW | 1,750 | 1,675 | 1,200 | 1,200 | 1,500 | 300 | 25.0% |
| FURNITURE/FIXTURES-NEW | 2,250 | 2,314 | 2,000 | 2,000 | 2,700 | 700 | 35.0% |
| Subtotal for Organization | 451,774 | 440,083 | 475,810 | 492,210 | 499,467 | 7,257 | 1.5% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| CABLE SERVICES | | | | | | | |
| SALARIES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PART TIME WAGES | 15,382 | 975 | 16,271 | 16,271 | 22,363 | 6,092 | 37.4% |
| FICA | 1,177 | 0 | 1,245 | 1,245 | 1,711 | 466 | 37.4% |
| VRS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| HMP | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| GROUP LIFE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| WORKERS COMPENSATION | 22 | 19 | 63 | 63 | 80 | 17 | 27.0% |
| PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100.0% |
| MAINT SVC CONTRACT | 500 | 0 | 100 | 100 | 2,000 | 1,900 | 1900.0% |
| TELEPHONE | 600 | 77 | 600 | 600 | 600 | 0 | 0.0% |
| TRAINING | 4,300 | 0 | 1,300 | 1,300 | 2,300 | 1,000 | 76.9% |
| DUES & MEMBERSHIP | 200 | 0 | 200 | 200 | 200 | 0 | 0.0% |
| OFFICE SUPPLIES | 500 | 48 | 500 | 500 | 500 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 20,000 | 1,138 | 54,576 | 212,175 | 69,608 | (142,567) | (67.2%) |
| FURNITURE/FIXTURES-NEW | 2,000 | 0 | 2,500 | 2,500 | 1,000 | (1,500) | (60.0%) |
| FUND BALANCE | 33,750 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 78,431 | 2,257 | 77,355 | 234,954 | 110,362 | (124,592) | (53.0%) |
| COMMUNITY COLLEGE | | | | | | | |
| COMM COLLEGE CONTRIB | 10,060 | 10,060 | 10,462 | 10,462 | 11,005 | 543 | 5.2% |
| Subtotal for Organization | 10,060 | 10,060 | 10,462 | 10,462 | 11,005 | 543 | 5.2% |
| PARKS & RECREATION | | | | | | | |
| SALARIES | 237,602 | 237,506 | 304,550 | 304,550 | 323,114 | 18,564 | 6.1% |
| PART TIME WAGES | 96,381 | 96,380 | 118,698 | 124,198 | 119,371 | (4,827) | (3.9%) |
| SALARIES-OVERTIME | 193 | 193 | 250 | 250 | 250 | 0 | 0.0% |
| FICA | 26,262 | 23,834 | 31,762 | 31,762 | 33,869 | 2,107 | 6.6% |
| VRS | 26,816 | 26,429 | 41,114 | 41,114 | 43,620 | 2,506 | 6.1% |
| HMP | 34,636 | 33,657 | 39,241 | 39,241 | 43,548 | 4,307 | 11.0% |
| GROUP LIFE | 0 | 0 | 3,716 | 3,716 | 3,231 | (485) | (13.1%) |
| UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| WORKERS COMPENSATION | 8,955 | 7,632 | 11,566 | 11,566 | 13,464 | 1,898 | 16.4% |
| PROFESSIONAL SERVICES | 1,194 | 929 | 3,100 | 3,100 | 3,460 | 360 | 11.6% |
| OTHER CONTRACTED SVCS | 17,404 | 16,332 | 13,204 | 13,204 | 18,475 | 5,271 | 39.9% |
| MAINT SVC CONTRACT | 1,900 | 1,818 | 1,900 | 1,900 | 3,256 | 1,356 | 71.4% |
| ELECTRICAL SERVICES | 7,883 | 7,866 | 7,000 | 7,000 | 10,000 | 3,000 | 42.9% |
| WATER AND SEWER | 1,522 | 1,521 | 1,400 | 1,400 | 2,000 | 600 | 42.9% |
| POSTAGE | 75 | 15 | 75 | 75 | 75 | 0 | 0.0% |
| TELEPHONE | 3,692 | 3,691 | 4,000 | 4,000 | 4,250 | 250 | 6.3% |
| LEASE/RENT OF EQUIPMENT | 3,598 | 3,383 | 3,850 | 3,850 | 3,956 | 106 | 2.8% |
| TRAINING | 2,375 | 2,105 | 2,450 | 2,450 | 2,600 | 150 | 6.1% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| DUES & MEMBERSHIP | 563 | 563 | 590 | 590 | 600 | 10 | 1.7% |
| SPECIAL EVENTS | 14,800 | 14,061 | 14,800 | 14,800 | 37,800 | 23,000 | 155.4% |
| OFFICE SUPPLIES | 3,000 | 3,035 | 3,000 | 3,000 | 3,100 | 100 | 3.3% |
| SAFETY EXPENSES | 0 | 0 | 0 | 0 | 3,900 | 3,900 | 100.0% |
| MAINTENANCE SUPPLIES | 9,185 | 9,040 | 11,725 | 11,725 | 15,725 | 4,000 | 34.1% |
| AUTOMOTIVE SUPPLIES | 4,091 | 4,091 | 4,000 | 4,000 | 5,000 | 1,000 | 25.0% |
| UNIFORMS | 625 | 624 | 640 | 640 | 860 | 220 | 34.4% |
| OTHER EXP-DONATIONS | 0 | 0 | 0 | 6,000 | 6,000 | 0 | 0.0% |
| OTHER EXPENSES-GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PROGRAM SUPPLIES | 27,364 | 27,217 | 29,735 | 29,735 | 30,375 | 640 | 2.2% |
| CAPITAL OUTLAY NEW | 5,258 | 5,258 | 25,500 | 25,500 | 15,500 | (10,000) | (39.2%) |
| CAPITAL-GRANT A | 30,757 | 30,771 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL-GRANT B | 18,682 | 18,904 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL-GRANT C | 20,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL-GRANT D | 20,898 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 625,711 | 576,855 | 677,866 | 689,366 | 747,399 | 58,033 | 8.4% |

GLOU POINT BEACH

| | | | | | | | |
|---------------------------|--------|--------|--------|--------|--------|-------|---------|
| PART TIME WAGES | 18,527 | 12,624 | 18,527 | 18,527 | 18,527 | 0 | 0.0% |
| SALARIES-OVERTIME | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 1,417 | 969 | 1,417 | 1,417 | 1,417 | 0 | 0.0% |
| WORKERS COMPENSATION | 526 | 448 | 543 | 543 | 619 | 76 | 14.0% |
| REPAIR & MAINTAIN | 50 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| ELECTRICAL SERVICES | 2,600 | 2,403 | 2,800 | 2,800 | 2,600 | (200) | (7.1%) |
| WATER AND SEWER | 1,000 | 716 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| TELEPHONE | 600 | 210 | 200 | 200 | 200 | 0 | 0.0% |
| LEASE/RENT OF EQUIPMENT | 650 | 1,693 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| FOOD SUPPLIES | 7,200 | 9,187 | 7,200 | 7,200 | 7,750 | 550 | 7.6% |
| JANITORIAL SUPPLIES | 50 | 64 | 50 | 50 | 50 | 0 | 0.0% |
| UNIFORMS | 300 | 57 | 300 | 300 | 150 | (150) | (50.0%) |
| OTHER MISC EXPENSES | 0 | 30 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 32,920 | 28,441 | 33,037 | 33,037 | 33,313 | 276 | 0.8% |

BEAVERDAM PARK

| | | | | | | | |
|----------------------|---------|---------|--------|--------|--------|-------|---------|
| SALARIES | 131,751 | 132,459 | 95,962 | 95,962 | 99,949 | 3,987 | 4.2% |
| PART TIME WAGES | 19,388 | 21,655 | 25,555 | 25,555 | 28,848 | 3,293 | 12.9% |
| SALARIES-OVERTIME | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| FICA | 11,065 | 11,133 | 9,334 | 9,334 | 9,891 | 557 | 6.0% |
| VRS | 13,922 | 14,992 | 12,955 | 12,955 | 13,493 | 538 | 4.2% |
| HMP | 12,882 | 12,769 | 6,536 | 6,536 | 6,792 | 256 | 3.9% |
| GROUP LIFE | 0 | 0 | 1,171 | 1,171 | 999 | (172) | (14.7%) |
| WORKERS COMPENSATION | 4,108 | 3,501 | 3,575 | 3,575 | 4,318 | 743 | 20.8% |
| REPAIR & MAINTAIN | 250 | 70 | 250 | 250 | 250 | 0 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| ELECTRICAL SERVICES | 4,100 | 4,478 | 4,750 | 4,750 | 4,790 | 40 | 0.8% |
| TELEPHONE | 1,120 | 813 | 900 | 900 | 700 | (200) | (22.2%) |
| LEASE/RENT OF EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 1,220 | 444 | 1,220 | 1,220 | 1,020 | (200) | (16.4%) |
| OFFICE SUPPLIES | 1,500 | 1,810 | 1,500 | 1,500 | 1,170 | (330) | (22.0%) |
| FOOD SUPPLIES | 9,800 | 10,726 | 9,800 | 9,800 | 10,290 | 490 | 5.0% |
| SAFETY EXPENSES | 0 | 0 | 0 | 0 | 2,700 | 2,700 | 100.0% |
| MAINTENANCE SUPPLIES | 8,315 | 6,478 | 8,315 | 8,315 | 7,500 | (815) | (9.8%) |
| AUTOMOTIVE SUPPLIES | 2,500 | 2,759 | 3,500 | 3,500 | 3,600 | 100 | 2.9% |
| UNIFORMS | 1,500 | 1,153 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| MERCH FOR RESALE | 2,000 | 706 | 1,750 | 1,750 | 1,000 | (750) | (42.9%) |
| EQUIP FOR RENT | 0 | 0 | 0 | 0 | 7,070 | 7,070 | 100.0% |
| PROGRAM SUPPLIES | 5,325 | 3,636 | 6,200 | 6,200 | 2,900 | (3,300) | (53.2%) |
| CAPITAL OUTLAY NEW | 4,999 | 5,685 | 4,501 | 4,501 | 13,597 | 9,096 | 202.1% |
| Subtotal for Organization | 236,245 | 235,267 | 199,774 | 199,774 | 222,877 | 23,103 | 11.6% |

DAFFODIL FESTIVAL

| | | | | | | | |
|---------------------------|--------|--------|--------|--------|--------|---|------|
| PRINTING | 2,650 | 0 | 2,650 | 2,650 | 2,650 | 0 | 0.0% |
| ADVERTISING | 2,500 | 1,174 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| POSTAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SPECIAL EVENTS | 23,650 | 67,571 | 23,650 | 23,650 | 23,650 | 0 | 0.0% |
| AGRICULTURAL SUPPLIES | 5,250 | 224 | 5,250 | 5,250 | 5,250 | 0 | 0.0% |
| PROGRAM SUPPLIES | 3,850 | 1,251 | 3,850 | 3,850 | 3,850 | 0 | 0.0% |
| Subtotal for Organization | 37,900 | 70,219 | 37,900 | 37,900 | 37,900 | 0 | 0.0% |

HISTORICAL COMMITTEE

| | | | | | | | |
|-----------------------|--------|--------|--------|--------|--------|-------|---------|
| PART TIME WAGES | 30,222 | 29,899 | 36,368 | 36,368 | 37,461 | 1,093 | 3.0% |
| FICA | 2,312 | 2,287 | 2,782 | 2,782 | 2,866 | 84 | 3.0% |
| WORKERS COMPENSATION | 42 | 36 | 58 | 58 | 77 | 19 | 32.8% |
| PROFESSIONAL SERVICES | 500 | 1,000 | 500 | 500 | 1,275 | 775 | 155.0% |
| MAINT SVC CONTRACT | 500 | 272 | 600 | 600 | 360 | (240) | (40.0%) |
| PRINTING | 500 | 125 | 500 | 500 | 200 | (300) | (60.0%) |
| ADVERTISING | 200 | 0 | 200 | 200 | 200 | 0 | 0.0% |
| POSTAGE | 75 | 75 | 75 | 75 | 75 | 0 | 0.0% |
| TELEPHONE | 500 | 351 | 500 | 500 | 500 | 0 | 0.0% |
| INSURANCE DEDUCTIBLE | 200 | 0 | 200 | 200 | 200 | 0 | 0.0% |
| TRAINING | 200 | 49 | 200 | 200 | 200 | 0 | 0.0% |
| DUES & MEMBERSHIP | 150 | 100 | 150 | 150 | 185 | 35 | 23.3% |
| SPECIAL EVENTS | 200 | 146 | 200 | 200 | 500 | 300 | 150.0% |
| OFFICE SUPPLIES | 350 | 341 | 450 | 450 | 450 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 100 | 20 | 100 | 100 | 100 | 0 | 0.0% |
| MERCH FOR RESALE | 6,500 | 6,267 | 6,500 | 6,500 | 6,500 | 0 | 0.0% |
| MUSEUM OPERATIONS | 2,600 | 2,905 | 3,850 | 3,850 | 5,250 | 1,400 | 36.4% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| OTHER MISC EXPENSES | 200 | 199 | 200 | 200 | 200 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 250 | 238 | 500 | 500 | 300 | (200) | (40.0%) |
| Subtotal for Organization | 45,601 | 44,308 | 53,933 | 53,933 | 56,899 | 2,966 | 5.5% |

LIBRARY

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|----------|----------|
| SALARIES | 265,775 | 263,938 | 296,058 | 296,058 | 307,824 | 11,766 | 4.0% |
| PART TIME WAGES | 86,390 | 83,436 | 93,687 | 93,687 | 96,956 | 3,269 | 3.5% |
| SALARIES-OVERTIME | 0 | 68 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 27,170 | 25,887 | 29,815 | 29,815 | 30,966 | 1,151 | 3.9% |
| VRS | 29,995 | 29,146 | 39,968 | 39,968 | 41,556 | 1,588 | 4.0% |
| HMP | 32,084 | 21,215 | 24,083 | 24,083 | 13,584 | (10,499) | (43.6%) |
| GROUP LIFE | 0 | 0 | 3,612 | 3,612 | 3,078 | (534) | (14.8%) |
| WORKERS COMPENSATION | 1,072 | 914 | 1,225 | 1,225 | 1,512 | 287 | 23.4% |
| MAINT SVC CONTRACT | 4,800 | 5,054 | 4,000 | 4,000 | 10,000 | 6,000 | 150.0% |
| POSTAGE | 400 | 334 | 450 | 450 | 450 | 0 | 0.0% |
| TELEPHONE | 4,648 | 4,647 | 10,158 | 10,158 | 6,158 | (4,000) | (39.4%) |
| TELEPHONE-VSL | 1,800 | 1,784 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| LEASE/RENT OF BUILDINGS | 173,500 | 173,051 | 178,800 | 178,800 | 178,800 | 0 | 0.0% |
| TRAINING | 2,888 | 2,885 | 2,175 | 2,175 | 2,175 | 0 | 0.0% |
| OFFICE SUPPLIES | 11,150 | 11,113 | 9,900 | 9,900 | 11,900 | 2,000 | 20.2% |
| OFFICE SUPPLIES-VSL | 9,600 | 9,569 | 12,100 | 12,100 | 16,000 | 3,900 | 32.2% |
| AUTOMOTIVE SUPPLIES | 870 | 868 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| LIBRARY MAT-LOCAL | 11,500 | 11,655 | 21,500 | 21,500 | 21,500 | 0 | 0.0% |
| LIBRARY MAT-VSL | 76,858 | 77,029 | 94,028 | 94,028 | 132,208 | 38,180 | 40.6% |
| OTHER EXPENSES-GRANTS | 32,371 | 24,976 | 0 | 37,637 | 0 | (37,637) | (100.0%) |
| OTH EQUIPMENT | 5,830 | 5,825 | 19,600 | 19,600 | 19,600 | 0 | 0.0% |
| Subtotal for Organization | 778,701 | 753,393 | 844,159 | 881,796 | 897,267 | 15,471 | 1.8% |

PLANNING

| | | | | | | | |
|-----------------------|---------|---------|---------|---------|---------|----------|---------|
| SALARIES | 175,767 | 177,126 | 215,664 | 215,664 | 228,050 | 12,386 | 5.7% |
| PART TIME WAGES | 0 | 440 | 0 | 0 | 0 | 0 | 0.0% |
| SALARIES-OVERTIME | 0 | 943 | 0 | 0 | 1,500 | 1,500 | 100.0% |
| BOARD MEMBER SALARIES | 3,900 | 4,775 | 6,500 | 6,500 | 7,800 | 1,300 | 20.0% |
| FICA | 13,446 | 12,622 | 16,498 | 16,498 | 17,561 | 1,063 | 6.4% |
| VRS | 19,616 | 19,767 | 29,115 | 29,115 | 30,787 | 1,672 | 5.7% |
| HMP | 9,751 | 15,158 | 19,818 | 19,818 | 19,464 | (354) | (1.8%) |
| GROUP LIFE | 0 | 0 | 2,631 | 2,631 | 2,281 | (350) | (13.3%) |
| WORKERS COMPENSATION | 246 | 210 | 345 | 345 | 472 | 127 | 36.8% |
| OTHER CONTRACTED SVCS | 5,000 | 0 | 55,000 | 60,000 | 30,000 | (30,000) | (50.0%) |
| MAINT SVC CONTRACT | 2,000 | 1,315 | 2,000 | 2,000 | 2,500 | 500 | 25.0% |
| ADVERTISING | 3,000 | 693 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| POSTAGE | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| TELEPHONE | 3,500 | 2,134 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| TRAINING | 3,000 | 1,820 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| PLANNING DIST COMM | 55,879 | 56,006 | 56,309 | 64,809 | 76,226 | 11,417 | 17.6% |
| DUES & MEMBERSHIP | 1,000 | 821 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| OFFICE SUPPLIES | 3,000 | 2,226 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 1,500 | 327 | 1,500 | 1,500 | 1,000 | (500) | (33.3%) |
| BOOKS & SUBSCRIPTIONS | 500 | 158 | 500 | 500 | 500 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 1,000 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| OTHER MISC EXPENSES | 1,500 | 0 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 1,500 | 933 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 1,500 | 1,517 | 1,500 | 2,067 | 1,500 | (567) | (27.4%) |
| Subtotal for Organization | 307,105 | 298,991 | 425,880 | 439,947 | 438,141 | (1,806) | (0.4%) |

ECONOMIC DEVELOPMENT

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|----------|---------|
| SALARIES | 92,171 | 94,133 | 101,046 | 101,046 | 105,782 | 4,736 | 4.7% |
| SALARIES-OVERTIME | 0 | 66 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 7,051 | 7,146 | 7,730 | 7,730 | 8,092 | 362 | 4.7% |
| VRS | 10,286 | 10,505 | 13,641 | 13,641 | 14,281 | 640 | 4.7% |
| HMP | 3,431 | 3,276 | 3,086 | 3,086 | 3,396 | 310 | 10.0% |
| GROUP LIFE | 0 | 0 | 1,233 | 1,233 | 1,058 | (175) | (14.2%) |
| WORKERS COMPENSATION | 129 | 110 | 162 | 162 | 217 | 55 | 34.0% |
| POSTAGE | 100 | 79 | 0 | 0 | 0 | 0 | 0.0% |
| TELEPHONE | 750 | 511 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| TRAINING | 6,000 | 6,022 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| HPT RDS ECON DEV ALLIANCE | 82,571 | 82,571 | 52,115 | 52,115 | 37,787 | (14,328) | (27.5%) |
| PEN COUNCIL WORKFORCE DE | 0 | 0 | 19,006 | 19,006 | 19,006 | 0 | 0.0% |
| VIRGINIA RIVER COUNTRY | 6,000 | 6,000 | 0 | 0 | 0 | 0 | 0.0% |
| CHAMBER OF COMMERCE | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| IDA | 110,000 | 82,432 | 50,000 | 62,000 | 50,000 | (12,000) | (19.4%) |
| HPT RDS PARTNERSHIP | 10,650 | 10,650 | 10,650 | 10,650 | 10,650 | 0 | 0.0% |
| MID PEN BUSI DEV PARTNERS | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 100.0% |
| OFFICE SUPPLIES | 300 | 1,475 | 150 | 150 | 150 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 300 | 0 | 150 | 150 | 150 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 332,739 | 307,976 | 269,169 | 281,169 | 262,769 | (18,400) | (6.5%) |

CLEAN COMM

| | | | | | | | |
|---------------------------|--------|--------|--------|--------|--------|---------|---------|
| PART TIME WAGES | 14,394 | 14,297 | 15,487 | 15,487 | 15,765 | 278 | 1.8% |
| FICA | 1,101 | 1,094 | 1,185 | 1,185 | 1,206 | 21 | 1.8% |
| WORKERS COMPENSATION | 20 | 17 | 25 | 25 | 32 | 7 | 28.0% |
| PROFESSIONAL SERVICES | 33,750 | 21,240 | 33,750 | 33,750 | 33,750 | 0 | 0.0% |
| PROGRAM SUPPLIES | 7,740 | 5,350 | 4,215 | 5,815 | 4,315 | (1,500) | (25.8%) |
| Subtotal for Organization | 57,005 | 41,998 | 54,662 | 56,262 | 55,068 | (1,194) | (2.1%) |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| TOURISM | | | | | | | |
| SALARIES | 28,005 | 27,862 | 33,850 | 33,850 | 35,560 | 1,710 | 5.1% |
| PART TIME WAGES | 5,042 | 3,501 | 7,280 | 7,280 | 7,571 | 291 | 4.0% |
| FICA | 2,528 | 2,080 | 3,146 | 3,146 | 3,300 | 154 | 4.9% |
| VRS | 3,125 | 3,125 | 4,570 | 4,570 | 4,801 | 231 | 5.1% |
| HMP | 5,660 | 5,567 | 5,234 | 5,234 | 5,760 | 526 | 10.0% |
| GROUP LIFE | 0 | 0 | 413 | 413 | 356 | (57) | (13.8%) |
| WORKERS COMPENSATION | 46 | 39 | 66 | 66 | 89 | 23 | 34.8% |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PRINTING | 5,000 | 2,613 | 5,000 | 5,000 | 3,000 | (2,000) | (40.0%) |
| ADVERTISING | 13,600 | 14,446 | 13,600 | 13,600 | 14,150 | 550 | 4.0% |
| POSTAGE | 1,500 | 631 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| TELEPHONE | 800 | 855 | 850 | 850 | 850 | 0 | 0.0% |
| TRAINING | 3,204 | 2,187 | 3,205 | 3,205 | 3,200 | (5) | (0.2%) |
| MID PEN TOURISM COUNCIL | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 2,005 | 2,105 | 2,155 | 2,155 | 4,755 | 2,600 | 120.6% |
| OFFICE SUPPLIES | 1,900 | 1,516 | 1,900 | 1,900 | 1,900 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 5,700 | 5,687 | 5,700 | 5,700 | 5,255 | (445) | (7.8%) |
| OTHER MISC EXPENSES | 0 | 0 | 63,220 | 63,220 | 0 | (63,220) | (100.0%) |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL-GRANT D | 40,898 | 3,127 | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 6,885 | 6,082 | 1,220 | 1,220 | 1,672 | 452 | 37.0% |
| Subtotal for Organization | 125,898 | 81,425 | 152,909 | 152,909 | 93,719 | (59,190) | (38.7%) |
| EXTENSION SERVICE | | | | | | | |
| SALARIES | 22,770 | 22,770 | 24,063 | 24,063 | 25,377 | 1,314 | 5.5% |
| PART TIME WAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 1,742 | 1,617 | 1,841 | 1,841 | 1,941 | 100 | 5.4% |
| VRS | 2,541 | 2,541 | 3,249 | 3,249 | 3,426 | 177 | 5.4% |
| HMP | 3,431 | 3,276 | 3,086 | 3,086 | 3,792 | 706 | 22.9% |
| GROUP LIFE | 0 | 0 | 294 | 294 | 254 | (40) | (13.6%) |
| WORKERS COMPENSATION | 32 | 27 | 39 | 39 | 52 | 13 | 33.3% |
| OTHER CONTRACTED SVCS | 0 | 0 | 300 | 300 | 300 | 0 | 0.0% |
| POSTAGE | 58 | 57 | 64 | 64 | 64 | 0 | 0.0% |
| TELEPHONE | 2,500 | 1,815 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| TRAINING | 1,450 | 1,116 | 1,900 | 1,900 | 1,900 | 0 | 0.0% |
| EXTENSION SERVICE | 42,214 | 35,906 | 44,507 | 44,507 | 47,421 | 2,914 | 6.5% |
| JAMESTOWN CONTRIBUTION | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 0 | 0.0% |
| DUES & MEMBERSHIP | 250 | 250 | 450 | 450 | 450 | 0 | 0.0% |
| OFFICE SUPPLIES | 685 | 1,046 | 750 | 750 | 750 | 0 | 0.0% |
| AGRICULTURAL SUPPLIES | 200 | 200 | 400 | 400 | 400 | 0 | 0.0% |
| Subtotal for Organization | 80,073 | 72,821 | 85,643 | 85,643 | 90,827 | 5,184 | 6.1% |

FY 2008 General Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|----------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| CIVIC CONTRIBUTIONS | | | | | | | |
| REG AIRPORT AUTHORITY | 18,000 | 18,000 | 23,000 | 23,000 | 34,750 | 11,750 | 51.1% |
| SENIOR CITIZEN CENTER | 13,650 | 13,650 | 14,000 | 14,000 | 15,000 | 1,000 | 7.1% |
| PULLER CENTER CONTRIB | 12,800 | 12,800 | 12,800 | 12,800 | 13,000 | 200 | 1.6% |
| SOIL CONSER DIST CONTRIBY | 7,500 | 7,500 | 7,500 | 7,500 | 12,500 | 5,000 | 66.7% |
| JOB REFERRAL SERVICE | 1,400 | 1,400 | 1,400 | 1,400 | 0 | (1,400) | (100.0%) |
| TIDEWATER RC&D COUNCIL | 600 | 600 | 600 | 600 | 850 | 250 | 41.7% |
| GLOU HOUSING PARTNERSHIP | 33,000 | 33,000 | 35,000 | 35,000 | 36,750 | 1,750 | 5.0% |
| MED FLIGHT SERVICE | 1,300 | 1,300 | 1,300 | 1,300 | 1,600 | 300 | 23.1% |
| FREE CLINIC CONTRIBUTION | 10,000 | 10,000 | 12,000 | 12,000 | 15,000 | 3,000 | 25.0% |
| LAUREL SHELTER CONTRIBUTI | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| BAY AGENCY CONTRIBUTION | 178,594 | 78,594 | 107,700 | 107,700 | 109,800 | 2,100 | 1.9% |
| MID PEN DISABILITIES SER | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| MIDDLE PEN PROBATION | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| BOYS & GIRLS CLUB | 10,000 | 10,000 | 20,000 | 20,000 | 25,000 | 5,000 | 25.0% |
| SQUARE ONE SCHOOL | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 293,844 | 193,844 | 242,300 | 242,300 | 271,250 | 28,950 | 11.9% |
| Total for Fund | 48,429,649 | 46,363,635 | 49,129,768 | 50,053,950 | 51,799,414 | 1,745,464 | 3.5% |

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School Fund

School Fund

Education continues to be the highest priority for funding for the County. The local appropriation to the School's operating budget is 41.1% of the General Fund budget.

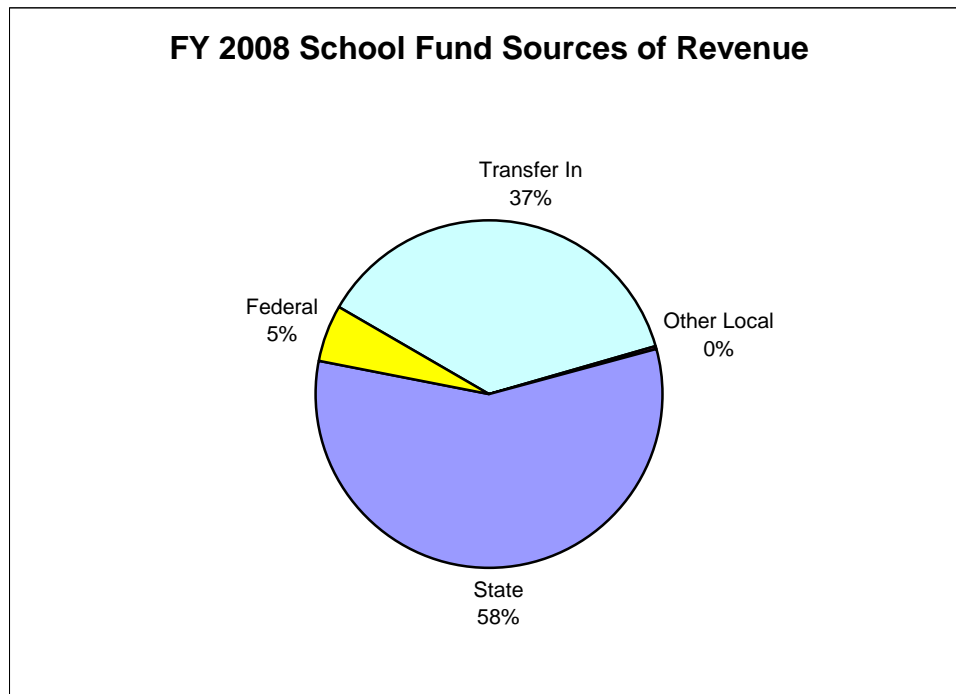
This local appropriation is \$21,289,809 in this budget. This figure is \$1,109,895 or 5.5% more than the present FY 2007 operating appropriation for the school system.

State funds for schools will increase next year. The state budget allocates \$32,704,546 to the Gloucester County School System for various programs next year. This is a .8% or \$268,864 increase in state funds.

Federal funds for schools will decrease by \$131,676 next year.

The combination of all sources will mean that the Gloucester County School Board will have \$1,237,583 or 2.2% more money to operate the schools next year.

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



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FY 2008 School Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|--------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LOCAL | | | | | | | |
| RENTAL INCOME | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| GED TEST FEES | 0 | 2,810 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| TUITION - NON-RESIDENT | 5,000 | 6,825 | 4,500 | 4,500 | 10,000 | 5,500 | 122.2% |
| TUITION - DRIVERS ED | 23,000 | 17,300 | 16,800 | 16,800 | 16,800 | 0 | 0.0% |
| TUITION - SUMMER SCHOOL | 50,000 | 60,205 | 60,000 | 60,000 | 35,000 | (25,000) | (41.7%) |
| 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 | 8,650 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| SALE OF BUSES | 3,500 | 800 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| SALE OF EQUIPMENT | 7,000 | 10,838 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| OTHER INCOME | 9,000 | 1,659 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| TUITION - OTHER COUNTY | 0 | 15,046 | 0 | 0 | 10,000 | 10,000 | 100.0% |
| TRANSFERS IN | 18,586,817 | 18,265,384 | 20,179,914 | 20,179,914 | 21,289,809 | 1,109,895 | 5.5% |
| Subtotal for Category | 18,689,817 | 18,391,018 | 20,290,214 | 20,290,214 | 21,390,609 | 1,100,395 | 5.4% |
| STATE | | | | | | | |
| SALES TAX | 5,800,883 | 5,784,979 | 6,612,261 | 6,612,261 | 6,313,673 | (298,588) | (4.5%) |
| BASIC AID | 16,494,132 | 16,034,604 | 17,748,023 | 17,748,023 | 17,746,962 | (1,061) | (0.0%) |
| ISAEF | 15,717 | 15,717 | 15,717 | 15,717 | 15,717 | 0 | 0.0% |
| REMEDIAL SUMMER | 76,207 | 91,866 | 111,963 | 111,963 | 103,458 | (8,505) | (7.6%) |
| FOSTER CARE-REG | 14,877 | 13,437 | 14,201 | 14,201 | 0 | (14,201) | (100.0%) |
| ADULT SECONDARY ED | 4,860 | 5,535 | 4,860 | 4,860 | 4,860 | 0 | 0.0% |
| GIFTED ED-SOQ | 159,200 | 156,588 | 165,486 | 165,486 | 164,254 | (1,232) | (0.7%) |
| REMEDIAL ED-SOQ | 268,127 | 263,727 | 262,356 | 262,356 | 260,403 | (1,953) | (0.7%) |
| ENROLLMENT LOSS | 0 | 146,050 | 0 | 0 | 0 | 0 | 0.0% |
| STUDENT ACHIEVEMENT GRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SP ED-SOQ | 1,767,961 | 1,738,952 | 1,473,230 | 1,473,230 | 1,462,263 | (10,967) | (0.7%) |
| COMPOSITE INDEX | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TEXTBOOK PAYMENTS | 264,440 | 260,101 | 410,930 | 410,930 | 401,742 | (9,188) | (2.2%) |
| MEAL REIMB | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SOL TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| VOC ED-SOQ | 343,537 | 337,901 | 371,335 | 371,335 | 368,570 | (2,765) | (0.7%) |
| INDUSTRIAL BASED CERT | 0 | 62,160 | 95,000 | 95,000 | 90,500 | (4,500) | (4.7%) |
| TRUANCY/SAFE SCHOOLS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SOC SEC INST | 833,707 | 820,027 | 887,974 | 887,974 | 881,364 | (6,610) | (0.7%) |
| SOC SEC NON-INST | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| RETIREMENT INST | 783,433 | 770,578 | 1,134,185 | 1,134,185 | 1,322,046 | 187,861 | 16.6% |
| RETIREMENT NON-INST | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| GROUP LIFE INST | 0 | 0 | 56,507 | 56,507 | 48,074 | (8,433) | (14.9%) |
| GROUP LIFE NON-INST | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| HARPER SETTLEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| READING INTERVENTION | 49,949 | 53,517 | 53,170 | 53,170 | 45,836 | (7,334) | (13.8%) |
| LOTTERY PROCEEDS | 1,027,428 | 992,768 | 939,759 | 939,759 | 885,330 | (54,429) | (5.8%) |
| PRIOR YEAR LOTTERY | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| ADULT LITERACY | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |

FY 2008 School Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| JVG | 10,000 | 25,000 | 25,000 | 25,000 | 0 | (25,000) | (100.0%) |
| DROPOUT PREVENTION (YES) | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| HOMEBOUND | 28,383 | 47,157 | 20,553 | 20,553 | 32,839 | 12,286 | 59.8% |
| HEALTH INCENTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| REGIONAL PROGRAM | 388,355 | 395,629 | 434,994 | 434,994 | 439,977 | 4,983 | 1.1% |
| VOC ED EQUIPMENT | 0 | 10,583 | 0 | 0 | 14,026 | 14,026 | 100.0% |
| VOC ED OCCUP PREP | 23,579 | 17,234 | 73,579 | 73,579 | 17,109 | (56,470) | (76.7%) |
| SOL TEACHING MATERIALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SALARY SUPPLEMENT | 322,590 | 317,297 | 473,587 | 473,587 | 1,105,711 | 632,124 | 133.5% |
| FOSTER CARE SPED | 31,095 | 21,369 | 33,137 | 33,137 | 51,287 | 18,150 | 54.8% |
| V I TEACHER | 4,050 | 4,107 | 4,050 | 4,050 | 4,050 | 0 | 0.0% |
| AT RISK-SOQ | 181,309 | 178,225 | 195,229 | 195,229 | 167,756 | (27,473) | (14.1%) |
| MAINT SUPP-SOQ | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| ADDITIONAL TEACHERS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SOL REMEDIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PRIMARY CLASS SIZE | 284,170 | 294,621 | 412,791 | 412,791 | 412,048 | (743) | (0.2%) |
| AVID | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| AT RISK FOUR-YEAR OLDS | 66,757 | 0 | 64,900 | 64,900 | 0 | (64,900) | (100.0%) |
| MENTOR TEACHER | 4,409 | 4,376 | 4,600 | 4,600 | 4,500 | (100) | (2.2%) |
| SPECIAL ED JAILS | 529 | 134 | 0 | 0 | 0 | 0 | 0.0% |
| MISCELLANEOUS | 5,645 | 8,966 | 10,984 | 10,984 | 0 | (10,984) | (100.0%) |
| ALT ED PILOT-VIC ACAD | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| ESL | 0 | 0 | 0 | 0 | 10,781 | 10,781 | 100.0% |
| GOV ACADEMIC CHALLENGE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| RACE TO GED | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| INDUSTRY CREDENTIAL STUD | 0 | 4,801 | 0 | 0 | 4,000 | 4,000 | 100.0% |
| STATE JTPA-STATE FLOW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PROJECT GRADUATION | 0 | 1,842 | 0 | 0 | 3,756 | 3,756 | 100.0% |
| VP SA TECHNOLOGY GRANT | 284,000 | 284,000 | 284,000 | 284,000 | 284,000 | 0 | 0.0% |
| ALGEBRA READINESS TEMP | 36,679 | 36,679 | 41,321 | 41,321 | 37,654 | (3,667) | (8.9%) |
| TECH RES ASST TEMP | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 29,576,008 | 29,200,528 | 32,435,682 | 32,435,682 | 32,704,546 | 268,864 | 0.8% |
| FED | | | | | | | |
| ADULT LITERACY | 50,320 | 54,793 | 50,663 | 50,663 | 52,986 | 2,323 | 4.6% |
| TITLE I | 991,434 | 839,101 | 958,151 | 958,151 | 847,352 | (110,799) | (11.6%) |
| TITLE V (FORMER TITLE VI) | 0 | 12,688 | 12,961 | 12,961 | 6,481 | (6,480) | (50.0%) |
| TITLE IID (FORM GLS2000) | 25,417 | 25,390 | 19,000 | 19,000 | 9,600 | (9,400) | (49.5%) |
| WORK FORCE INVESTMENT AC | 33,080 | 9,961 | 33,280 | 33,280 | 0 | (33,280) | (100.0%) |
| PROJECT SERV | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| MISCELLANEOUS | 150,000 | 19,099 | 150,000 | 150,000 | 150,000 | 0 | 0.0% |
| JVG | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| IMPACT AID | 70,000 | 69,278 | 70,000 | 70,000 | 70,000 | 0 | 0.0% |
| TITLE VI-B | 1,324,892 | 1,198,071 | 1,183,087 | 1,183,087 | 1,169,873 | (13,214) | (1.1%) |
| CARL PERKINS | 102,000 | 98,388 | 102,000 | 102,000 | 92,716 | (9,284) | (9.1%) |
| HSTW | 7,500 | 0 | 0 | 0 | 0 | 0 | 0.0% |

FY 2008 School Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| COM THREAD | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TITLE II | 266,734 | 284,396 | 263,312 | 263,312 | 243,671 | (19,641) | (7.5%) |
| TITLEIV SAFE & DRUGFREE | 50,000 | 41,471 | 31,154 | 31,154 | 26,730 | (4,424) | (14.2%) |
| ROTC | 54,000 | 56,154 | 56,774 | 56,774 | 59,270 | 2,496 | 4.4% |
| MEDICAID REIMBURSEMENT | 166,000 | 114,922 | 110,000 | 110,000 | 100,000 | (10,000) | (9.1%) |
| 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 | 113,779 | 112,466 | 122,000 | 122,000 | 202,027 | 80,027 | 65.6% |
| PROJECT LEAD THE WAY | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 3,405,156 | 2,936,177 | 3,162,382 | 3,162,382 | 3,030,706 | (131,676) | (4.2%) |
| Total for Fund | 51,670,981 | 50,527,723 | 55,888,278 | 55,888,278 | 57,125,861 | 1,237,583 | 2.2% |

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FY 2008 School Fund Expenditure Budget

| | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|----------------------------|-----------------------|------------------------------|--------------------------|--------------------------|-------------------------|---------------|----------|
| SCHOOL EXPENDITURES | | | | | | | |
| EXPENDITURES | 51,670,981 | 50,527,723 | 55,888,278 | 55,888,278 | 57,125,861 | 1,237,583 | 2.2% |

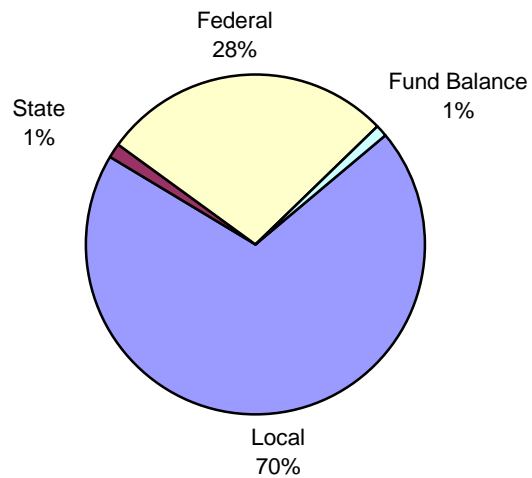
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Schools - Cafeteria Budget

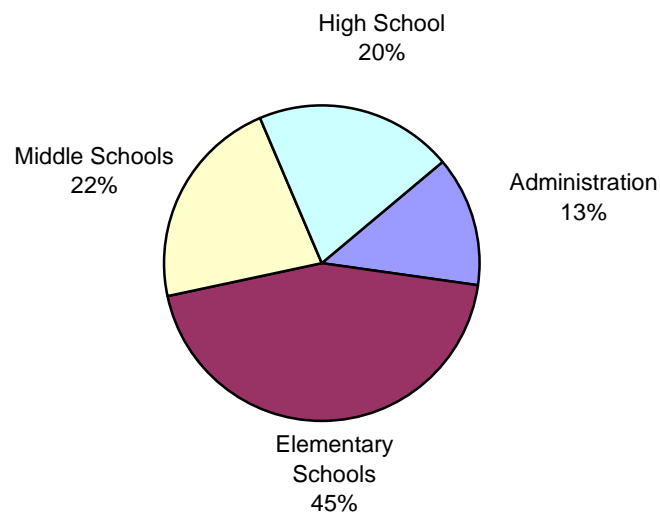
The schools cafeteria budget is financed with no funds from the General Fund next year.

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 2008 Cafeteria Fund Sources of Revenue



FY 2008 Cafeteria Fund Expenditures



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FY 2008 Cafeteria Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-----------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LOCAL | | | | | | | |
| INTEREST-BANK DEPOSIT | 5,309 | 10,224 | 10,000 | 10,000 | 10,400 | 400 | 4.0% |
| LOCAL SALES-ABE | 78,552 | 68,652 | 82,500 | 82,500 | 85,800 | 3,300 | 4.0% |
| LOCAL SALES-ACH | 68,874 | 57,791 | 72,500 | 72,500 | 75,400 | 2,900 | 4.0% |
| LOCAL SALES-BET | 108,230 | 93,643 | 111,550 | 111,550 | 116,012 | 4,462 | 4.0% |
| LOCAL SALES-BOT | 118,069 | 104,262 | 121,580 | 121,580 | 126,443 | 4,863 | 4.0% |
| LOCAL SALES-PET | 78,552 | 73,431 | 82,500 | 82,500 | 85,800 | 3,300 | 4.0% |
| LOCAL SALES-WAL | 108,230 | 95,727 | 109,500 | 109,500 | 113,880 | 4,380 | 4.0% |
| LOCAL SALES-PAGE | 161,642 | 121,496 | 163,600 | 163,600 | 170,144 | 6,544 | 4.0% |
| LOCAL SALES-PEASLEY | 210,838 | 175,692 | 211,850 | 211,850 | 220,324 | 8,474 | 4.0% |
| LOCAL SALES-GHS | 423,081 | 414,047 | 405,850 | 405,850 | 446,435 | 40,585 | 10.0% |
| LOCAL SALES-GHS AM | 29,517 | 18,094 | 30,240 | 30,240 | 33,264 | 3,024 | 10.0% |
| HEAD START | 40,000 | 39,452 | 41,050 | 41,050 | 42,692 | 1,642 | 4.0% |
| CATERING REV | 15,000 | 6,545 | 16,000 | 16,000 | 16,640 | 640 | 4.0% |
| EXPENDITURE REFUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| REBATES | 15,000 | 15,941 | 16,000 | 16,000 | 16,640 | 640 | 4.0% |
| OTHER INCOME | 14,000 | 210 | 14,000 | 14,000 | 14,560 | 560 | 4.0% |
| RETURNED CHECK FEES | 2,070 | 2,700 | 3,000 | 3,000 | 3,120 | 120 | 4.0% |
| Subtotal for Category | 1,476,964 | 1,297,906 | 1,491,720 | 1,491,720 | 1,577,554 | 85,834 | 5.8% |
| STATE | | | | | | | |
| MEAL REIMB | 33,000 | 24,891 | 29,000 | 29,000 | 30,000 | 1,000 | 3.4% |
| Subtotal for Category | 33,000 | 24,891 | 29,000 | 29,000 | 30,000 | 1,000 | 3.4% |
| FED | | | | | | | |
| MEAL REIMB | 555,767 | 565,732 | 595,420 | 595,420 | 628,463 | 33,043 | 5.5% |
| Subtotal for Category | 555,767 | 565,732 | 595,420 | 595,420 | 628,463 | 33,043 | 5.5% |
| NON REVENUE | | | | | | | |
| FUND BALANCE TRANSFER | 30,000 | 0 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| Subtotal for Category | 30,000 | 0 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| Total for Fund | 2,095,731 | 1,888,529 | 2,141,140 | 2,141,140 | 2,261,017 | 119,877 | 5.6% |

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FY 2008 Cafeteria Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| ADMIN & WHSE | | | | | | | |
| ADMINISTRATIVE SALARIES | 71,304 | 71,304 | 74,869 | 74,869 | 76,381 | 1,512 | 2.0% |
| CLERICAL SALARIES | 64,125 | 64,125 | 67,331 | 67,331 | 68,691 | 1,360 | 2.0% |
| WAREHSE WORKER SALARIES | 12,074 | 12,074 | 12,678 | 12,678 | 12,934 | 256 | 2.0% |
| SUBSTITUTE SALARIES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 11,285 | 11,053 | 11,849 | 11,849 | 12,088 | 239 | 2.0% |
| VRS | 17,569 | 17,569 | 22,511 | 22,511 | 24,764 | 2,253 | 10.0% |
| HMP | 8,349 | 12,542 | 14,636 | 14,636 | 16,915 | 2,279 | 15.6% |
| GROUP LIFE | 0 | 0 | 1,890 | 1,890 | 1,581 | (309) | (16.3%) |
| DISABILITY INSURANCE | 2,066 | 225 | 2,112 | 2,112 | 680 | (1,432) | (67.8%) |
| UNEMPLOYMENT INSURANCE | 2,934 | 426 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| WORKERS COMPENSATION | 7,500 | 5,167 | 5,898 | 5,898 | 5,196 | (702) | (11.9%) |
| ACCUMULATED LEAVE | 12,500 | 2,120 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| OTHER CONTRACTED SVCS | 4,725 | 233 | 4,725 | 4,725 | 4,725 | 0 | 0.0% |
| REPAIR & MAINTAIN | 10,000 | 128 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| PRINTING | 3,150 | 0 | 3,150 | 3,150 | 200 | (2,950) | (93.7%) |
| POSTAGE | 471 | 0 | 471 | 471 | 518 | 47 | 10.0% |
| TELEPHONE | 1,000 | 211 | 1,000 | 1,000 | 232 | (768) | (76.8%) |
| TRAVEL-MILEAGE | 563 | 0 | 563 | 563 | 619 | 56 | 9.9% |
| TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| STAFF DEVELOPMENT | 2,000 | 0 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 473 | 29 | 473 | 473 | 473 | 0 | 0.0% |
| OFFICE SUPPLIES | 4,000 | 513 | 4,000 | 4,000 | 4,400 | 400 | 10.0% |
| FOOD SUPPLIES | 12,500 | 174 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| UNIFORMS | 315 | 0 | 300 | 300 | 300 | 0 | 0.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 5,000 | 358 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| DATA PROCESSING SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| INVENTORY SUPPLIES | 5,000 | (381) | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| CAPITAL OUTLAY REPLACE | 24,000 | 0 | 20,000 | 20,000 | 15,000 | (5,000) | (25.0%) |
| CAPITAL OUTLAY NEW | 15,000 | 9,035 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| Subtotal for Organization | 297,903 | 206,902 | 302,956 | 302,956 | 300,197 | (2,759) | (0.9%) |
| ABG | | | | | | | |
| OPERATIVE SALARIES | 43,966 | 43,826 | 46,045 | 46,045 | 38,239 | (7,806) | (17.0%) |
| FOOD SVC WORKER SALARIES | 22,531 | 18,569 | 24,509 | 24,509 | 23,950 | (559) | (2.3%) |
| SUBSTITUTE SALARIES | 7,000 | 4,970 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| FICA | 5,623 | 5,117 | 5,933 | 5,933 | 5,293 | (640) | (10.8%) |
| VRS | 3,957 | 4,819 | 6,746 | 6,746 | 5,938 | (808) | (12.0%) |
| HMP | 6,680 | 6,360 | 6,886 | 6,886 | 3,979 | (2,907) | (42.2%) |
| GROUP LIFE | 0 | 0 | 686 | 686 | 495 | (191) | (27.8%) |
| OTHER CONTRACTED SVCS | 840 | 87 | 100 | 100 | 105 | 5 | 5.0% |

FY 2008 Cafeteria Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| REPAIR & MAINTAIN | 3,000 | 605 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 60 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 221 | 0 | 204 | 204 | 214 | 10 | 4.9% |
| FOOD SUPPLIES | 60,675 | 64,191 | 65,259 | 65,259 | 71,785 | 6,526 | 10.0% |
| UNIFORMS | 450 | 295 | 450 | 450 | 473 | 23 | 5.1% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 1,250 | 440 | 214 | 214 | 225 | 11 | 5.1% |
| INVENTORY SUPPLIES | 3,638 | 4,036 | 4,081 | 4,081 | 4,489 | 408 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 159,912 | 153,354 | 170,113 | 170,113 | 164,285 | (5,828) | (3.4%) |

ACH

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|-------|---------|
| OPERATIVE SALARIES | 22,949 | 22,875 | 24,096 | 24,096 | 24,583 | 487 | 2.0% |
| FOOD SVC WORKER SALARIES | 19,523 | 14,577 | 21,675 | 21,675 | 22,209 | 534 | 2.5% |
| SUBSTITUTE SALARIES | 5,000 | 8,175 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| FICA | 3,632 | 3,329 | 3,884 | 3,884 | 3,963 | 79 | 2.0% |
| VRS | 3,083 | 3,437 | 4,316 | 4,316 | 4,403 | 87 | 2.0% |
| HMP | 6,680 | 7,420 | 6,886 | 6,886 | 7,958 | 1,072 | 15.6% |
| GROUP LIFE | 0 | 0 | 439 | 439 | 367 | (72) | (16.4%) |
| OTHER CONTRACTED SVCS | 735 | 14 | 100 | 100 | 105 | 5 | 5.0% |
| REPAIR & MAINTAIN | 2,205 | 618 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 210 | 31 | 50 | 50 | 53 | 3 | 6.0% |
| FOOD SUPPLIES | 40,807 | 37,265 | 39,851 | 39,851 | 43,836 | 3,985 | 10.0% |
| UNIFORMS | 425 | 293 | 425 | 425 | 446 | 21 | 4.9% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 420 | 424 | 360 | 360 | 378 | 18 | 5.0% |
| INVENTORY SUPPLIES | 2,659 | 2,349 | 2,659 | 2,659 | 2,925 | 266 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 108,379 | 100,847 | 111,741 | 111,741 | 118,326 | 6,585 | 5.9% |

BET

| | | | | | | | |
|--------------------------|--------|--------|--------|--------|--------|-------|-------|
| OPERATIVE SALARIES | 31,905 | 30,986 | 31,992 | 31,992 | 40,596 | 8,604 | 26.9% |
| FOOD SVC WORKER SALARIES | 34,893 | 15,647 | 31,552 | 31,552 | 32,733 | 1,181 | 3.7% |
| SUBSTITUTE SALARIES | 8,000 | 13,801 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| FICA | 5,723 | 4,291 | 5,474 | 5,474 | 6,222 | 748 | 13.7% |
| VRS | 4,630 | 3,682 | 5,080 | 5,080 | 6,138 | 1,058 | 20.8% |

FY 2008 Cafeteria Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| HMP | 3,340 | 8,748 | 9,472 | 9,472 | 10,946 | 1,474 | 15.6% |
| GROUP LIFE | 0 | 0 | 517 | 517 | 512 | (5) | (1.0%) |
| OTHER CONTRACTED SVCS | 1,050 | 14 | 100 | 100 | 105 | 5 | 5.0% |
| REPAIR & MAINTAIN | 2,100 | 889 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 210 | 175 | 50 | 50 | 53 | 3 | 6.0% |
| FOOD SUPPLIES | 70,897 | 61,607 | 70,897 | 70,897 | 77,987 | 7,090 | 10.0% |
| UNIFORMS | 420 | 295 | 420 | 420 | 441 | 21 | 5.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 1,800 | 349 | 240 | 240 | 252 | 12 | 5.0% |
| INVENTORY SUPPLIES | 5,346 | 3,767 | 5,378 | 5,378 | 5,916 | 538 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 170,365 | 144,249 | 171,172 | 171,172 | 192,001 | 20,829 | 12.2% |

BOT

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|
| OPERATIVE SALARIES | 36,471 | 36,480 | 38,219 | 38,219 | 38,991 | 772 | 2.0% |
| FOOD SVC WORKER SALARIES | 44,142 | 44,206 | 50,586 | 50,586 | 46,669 | (3,917) | (7.7%) |
| SUBSTITUTE SALARIES | 3,000 | 4,248 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| FICA | 6,397 | 6,057 | 7,177 | 7,177 | 6,936 | (241) | (3.4%) |
| VRS | 5,916 | 5,909 | 8,274 | 8,274 | 7,834 | (440) | (5.3%) |
| HMP | 6,680 | 5,830 | 6,886 | 6,886 | 11,937 | 5,051 | 73.4% |
| GROUP LIFE | 0 | 0 | 842 | 842 | 653 | (189) | (22.4%) |
| OTHER CONTRACTED SVCS | 1,050 | 14 | 100 | 100 | 105 | 5 | 5.0% |
| REPAIR & MAINTAIN | 3,000 | 615 | 500 | 500 | 525 | 25 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 38 | 38 | 40 | 2 | 5.3% |
| OFFICE SUPPLIES | 210 | 0 | 13 | 13 | 14 | 1 | 7.7% |
| FOOD SUPPLIES | 59,154 | 61,659 | 63,334 | 63,334 | 69,667 | 6,333 | 10.0% |
| UNIFORMS | 520 | 295 | 520 | 520 | 546 | 26 | 5.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 1,500 | 213 | 300 | 300 | 315 | 15 | 5.0% |
| INVENTORY SUPPLIES | 3,690 | 4,212 | 4,586 | 4,586 | 5,045 | 459 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 171,781 | 169,779 | 186,375 | 186,375 | 194,277 | 7,902 | 4.2% |

PET

| | | | | | | | |
|--------------------------|--------|--------|--------|--------|--------|---------|---------|
| OPERATIVE SALARIES | 18,775 | 18,750 | 19,714 | 19,714 | 32,068 | 12,354 | 62.7% |
| FOOD SVC WORKER SALARIES | 30,540 | 29,366 | 30,755 | 30,755 | 22,563 | (8,192) | (26.6%) |

FY 2008 Cafeteria Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| SUBSTITUTE SALARIES | 8,000 | 4,564 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| FICA | 4,385 | 4,008 | 4,320 | 4,320 | 4,639 | 319 | 7.4% |
| VRS | 3,462 | 2,576 | 3,607 | 3,607 | 5,115 | 1,508 | 41.8% |
| HMP | 3,340 | 3,180 | 3,443 | 3,443 | 3,979 | 536 | 15.6% |
| GROUP LIFE | 0 | 0 | 367 | 367 | 427 | 60 | 16.3% |
| OTHER CONTRACTED SVCS | 840 | 14 | 100 | 100 | 105 | 5 | 5.0% |
| REPAIR & MAINTAIN | 2,308 | 811 | 2,308 | 2,308 | 2,423 | 115 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 210 | 0 | 13 | 13 | 14 | 1 | 7.7% |
| FOOD SUPPLIES | 57,413 | 61,012 | 61,527 | 61,527 | 67,680 | 6,153 | 10.0% |
| UNIFORMS | 500 | 295 | 500 | 500 | 525 | 25 | 5.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 2,000 | 887 | 537 | 537 | 564 | 27 | 5.0% |
| INVENTORY SUPPLIES | 4,264 | 3,990 | 4,543 | 4,543 | 4,997 | 454 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 136,088 | 129,493 | 137,734 | 137,734 | 151,099 | 13,365 | 9.7% |

WAL

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|---------|--------|---------|
| OPERATIVE SALARIES | 36,951 | 36,885 | 38,734 | 38,734 | 39,516 | 782 | 2.0% |
| FOOD SVC WORKER SALARIES | 32,172 | 31,418 | 32,932 | 32,932 | 33,598 | 666 | 2.0% |
| SUBSTITUTE SALARIES | 6,000 | 1,941 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| FICA | 5,747 | 4,918 | 5,942 | 5,942 | 6,053 | 111 | 1.9% |
| VRS | 4,305 | 4,299 | 6,019 | 6,019 | 6,140 | 121 | 2.0% |
| HMP | 5,874 | 5,568 | 6,029 | 6,029 | 6,967 | 938 | 15.6% |
| GROUP LIFE | 0 | 0 | 612 | 612 | 512 | (100) | (16.3%) |
| OTHER CONTRACTED SVCS | 800 | 14 | 100 | 100 | 105 | 5 | 5.0% |
| REPAIR & MAINTAIN | 2,500 | 701 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 210 | 0 | 50 | 50 | 53 | 3 | 6.0% |
| FOOD SUPPLIES | 63,546 | 60,168 | 67,759 | 67,759 | 74,535 | 6,776 | 10.0% |
| UNIFORMS | 500 | 295 | 500 | 500 | 525 | 25 | 5.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 1,400 | 548 | 636 | 636 | 668 | 32 | 5.0% |
| INVENTORY SUPPLIES | 5,274 | 4,785 | 5,790 | 5,790 | 6,369 | 579 | 10.0% |
| Subtotal for Organization | 165,330 | 151,579 | 173,103 | 173,103 | 183,141 | 10,038 | 5.8% |

PAG

| | | | | | | | |
|--------------------|--------|--------|--------|--------|--------|---------|---------|
| OPERATIVE SALARIES | 51,395 | 42,921 | 53,527 | 53,527 | 45,106 | (8,421) | (15.7%) |
|--------------------|--------|--------|--------|--------|--------|---------|---------|

FY 2008 Cafeteria Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| FOOD SVC WORKER SALARIES | 39,776 | 40,571 | 39,595 | 39,595 | 35,162 | (4,433) | (11.2%) |
| SUBSTITUTE SALARIES | 10,000 | 5,986 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| FICA | 7,740 | 6,826 | 7,736 | 7,736 | 6,753 | (983) | (12.7%) |
| VRS | 5,961 | 5,530 | 9,533 | 9,533 | 6,710 | (2,823) | (29.6%) |
| HMP | 5,874 | 5,368 | 9,472 | 9,472 | 11,937 | 2,465 | 26.0% |
| GROUP LIFE | 0 | 0 | 970 | 970 | 560 | (410) | (42.3%) |
| OTHER CONTRACTED SVCS | 1,155 | 14 | 67 | 67 | 70 | 3 | 4.5% |
| REPAIR & MAINTAIN | 2,308 | 999 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 210 | 0 | 19 | 19 | 20 | 1 | 5.3% |
| FOOD SUPPLIES | 85,137 | 77,627 | 85,137 | 85,137 | 93,651 | 8,514 | 10.0% |
| UNIFORMS | 551 | 295 | 500 | 500 | 525 | 25 | 5.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 2,500 | 499 | 552 | 552 | 580 | 28 | 5.1% |
| INVENTORY SUPPLIES | 5,727 | 4,636 | 5,744 | 5,744 | 6,318 | 574 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 218,385 | 191,311 | 222,852 | 222,852 | 217,492 | (5,360) | (2.4%) |

PEA

| | | | | | | | |
|--------------------------|---------|---------|---------|---------|---------|--------|--------|
| OPERATIVE SALARIES | 40,954 | 40,829 | 42,914 | 42,914 | 44,830 | 1,916 | 4.5% |
| FOOD SVC WORKER SALARIES | 63,733 | 52,972 | 60,102 | 60,102 | 61,697 | 1,595 | 2.7% |
| SUBSTITUTE SALARIES | 10,000 | 7,709 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| FICA | 8,774 | 7,652 | 8,493 | 8,493 | 8,762 | 269 | 3.2% |
| VRS | 5,430 | 5,422 | 7,591 | 7,591 | 9,023 | 1,432 | 18.9% |
| HMP | 3,340 | 3,180 | 3,443 | 3,443 | 3,979 | 536 | 15.6% |
| GROUP LIFE | 0 | 0 | 772 | 772 | 752 | (20) | (2.6%) |
| OTHER CONTRACTED SVCS | 1,313 | 187 | 67 | 67 | 70 | 3 | 4.5% |
| REPAIR & MAINTAIN | 2,308 | 1,308 | 2,308 | 2,308 | 2,423 | 115 | 5.0% |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 40 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 240 | 0 | 13 | 13 | 14 | 1 | 7.7% |
| FOOD SUPPLIES | 118,713 | 114,910 | 120,886 | 120,886 | 132,975 | 12,089 | 10.0% |
| UNIFORMS | 662 | 295 | 500 | 500 | 525 | 25 | 5.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 2,500 | 708 | 1,227 | 1,227 | 1,288 | 61 | 5.0% |
| INVENTORY SUPPLIES | 6,966 | 6,866 | 7,821 | 7,821 | 8,603 | 782 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |

FY 2008 Cafeteria Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| Subtotal for Organization | 264,984 | 242,078 | 264,137 | 264,137 | 282,941 | 18,804 | 7.1% |
| GHS | | | | | | | |
| OPERATIVE SALARIES | 55,515 | 50,954 | 57,765 | 57,765 | 64,666 | 6,901 | 11.9% |
| FOOD SVC WORKER SALARIES | 118,132 | 108,767 | 109,272 | 109,272 | 107,474 | (1,798) | (1.6%) |
| SUBSTITUTE SALARIES | 10,000 | 19,577 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| FICA | 14,049 | 12,809 | 13,544 | 13,544 | 13,934 | 390 | 2.9% |
| VRS | 6,472 | 4,842 | 6,932 | 6,932 | 9,021 | 2,089 | 30.1% |
| HMP | 18,428 | 14,581 | 15,500 | 15,500 | 21,892 | 6,392 | 41.2% |
| GROUP LIFE | 0 | 0 | 705 | 705 | 752 | 47 | 6.7% |
| OTHER CONTRACTED SVCS | 578 | 6,519 | 67 | 67 | 7,000 | 6,933 | 10347.8% |
| REPAIR & MAINTAIN | 2,308 | 315 | 2,000 | 2,000 | 500 | (1,500) | (75.0%) |
| TELEPHONE | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRAINING | 0 | 50 | 0 | 0 | 0 | 0 | 0.0% |
| DUES & MEMBERSHIP | 30 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OFFICE SUPPLIES | 500 | 107 | 500 | 500 | 525 | 25 | 5.0% |
| FOOD SUPPLIES | 160,931 | 168,839 | 167,383 | 167,383 | 202,606 | 35,223 | 21.0% |
| UNIFORMS | 1,103 | 295 | 1,103 | 1,103 | 1,158 | 55 | 5.0% |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTHER OPERATING SUPPLIES | 1,500 | 223 | 1,500 | 1,500 | 1,575 | 75 | 5.0% |
| INVENTORY SUPPLIES | 13,037 | 12,958 | 14,686 | 14,686 | 16,155 | 1,469 | 10.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 402,604 | 400,835 | 400,957 | 400,957 | 457,258 | 56,301 | 14.0% |
| Total for Fund | 2,095,731 | 1,890,428 | 2,141,140 | 2,141,140 | 2,261,017 | 119,877 | 5.6% |

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.

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FY 2008 Regional Special Education Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| MPRSE | | | | | | | |
| INTEREST-BANK DEPOSIT | 100 | 5,536 | 0 | 100 | 3,000 | 2,900 | 2900.0% |
| OTHER INCOME | 56,595 | 19,958 | 0 | 61,225 | 63,754 | 2,529 | 4.1% |
| TUITION-GLOUCESTER | 312,536 | 284,962 | 0 | 365,827 | 432,198 | 66,371 | 18.1% |
| TUITION-MATHEWS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TUITION-MIDDLESEX | 65,797 | 72,413 | 0 | 60,971 | 86,440 | 25,469 | 41.8% |
| TUITION-WEST POINT | 16,449 | 17,974 | 0 | 60,971 | 115,253 | 54,282 | 89.0% |
| Subtotal for Category | 451,477 | 400,842 | 0 | 549,094 | 700,644 | 151,550 | 27.6% |
| MPRSE STATE | | | | | | | |
| VPSSA TECHNOLOGY GRANT | 26,000 | 26,015 | 0 | 26,000 | 26,000 | 0 | 0.0% |
| Subtotal for Category | 26,000 | 26,015 | 0 | 26,000 | 26,000 | 0 | 0.0% |
| Total for Fund | 477,477 | 426,857 | 0 | 575,094 | 726,644 | 151,550 | 26.4% |

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FY 2008 Regional Special Education Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| MIDDLESEX MPRSE | | | | | | | |
| INSTRUCTIONAL SALARIES | 39,814 | 39,814 | 0 | 41,208 | 42,000 | 792 | 1.9% |
| TEACHER ASST. SALARIES | 30,673 | 29,582 | 0 | 19,923 | 14,858 | (5,065) | (25.4%) |
| SUBSTITUTE SALARIES | 1,650 | 0 | 0 | 1,650 | 1,650 | 0 | 0.0% |
| FICA | 5,857 | 4,838 | 0 | 5,857 | 4,476 | (1,381) | (23.6%) |
| VRS | 9,117 | 8,426 | 0 | 9,023 | 9,097 | 74 | 0.8% |
| HMP | 7,800 | 2,915 | 0 | 4,500 | 8,400 | 3,900 | 86.7% |
| GROUP LIFE | 0 | 0 | 0 | 746 | 569 | (177) | (23.7%) |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| LEASE/RENT OF BUILDINGS | 500 | 500 | 0 | 500 | 500 | 0 | 0.0% |
| TRAVEL-MILEAGE | 250 | 38 | 0 | 250 | 250 | 0 | 0.0% |
| TRAINING | 200 | 200 | 0 | 200 | 200 | 0 | 0.0% |
| TUITION REIMBURSEMENT | 2,000 | 0 | 0 | 2,000 | 1,000 | (1,000) | (50.0%) |
| INSTRUCTIONAL SUPPLIES | 800 | 794 | 0 | 800 | 800 | 0 | 0.0% |
| SOFTWARE/ONLINE CONTENT | 500 | 226 | 0 | 250 | 200 | (50) | (20.0%) |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 1,500 | 609 | 0 | 1,500 | 1,500 | 0 | 0.0% |
| TECHNOLOGY EQUIPMENT | 6,000 | 5,918 | 0 | 3,000 | 3,500 | 500 | 16.7% |
| TECH INFRASTRUCTURE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 106,661 | 93,860 | 0 | 91,407 | 89,000 | (2,407) | (2.6%) |
| ADMIN MPRSE | | | | | | | |
| SUPPLEMENTAL SALARIES | 7,500 | 7,500 | 0 | 7,500 | 7,500 | 0 | 0.0% |
| FICA | 574 | 574 | 0 | 574 | 574 | 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 | 0 | 10,000 | 10,000 | 0 | 0.0% |
| PROFESSIONAL SERVICES | 37,907 | 35,682 | 0 | 38,000 | 40,000 | 2,000 | 5.3% |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| ADVERTISING | 500 | 0 | 0 | 500 | 500 | 0 | 0.0% |
| GENERAL LIABILITY INSUR | 400 | 391 | 0 | 400 | 400 | 0 | 0.0% |
| TRAVEL-MILEAGE | 100 | 0 | 0 | 100 | 100 | 0 | 0.0% |
| OFFICE SUPPLIES | 500 | 500 | 0 | 100 | 100 | 0 | 0.0% |
| MEDICAL SUPPLIES | 600 | 400 | 0 | 600 | 800 | 200 | 33.3% |
| Subtotal for Organization | 58,081 | 45,047 | 0 | 57,774 | 59,974 | 2,200 | 3.8% |
| PET MPSE | | | | | | | |
| INSTRUCTIONAL SALARIES | 72,792 | 72,129 | 0 | 76,006 | 124,425 | 48,419 | 63.7% |
| TEACHER ASST. SALARIES | 51,298 | 49,725 | 0 | 58,739 | 90,324 | 31,585 | 53.8% |
| SUBSTITUTE SALARIES | 4,225 | 4,225 | 0 | 3,000 | 5,500 | 2,500 | 83.3% |
| FICA | 10,728 | 8,808 | 0 | 10,079 | 16,849 | 6,770 | 67.2% |
| VRS | 14,884 | 14,859 | 0 | 19,003 | 34,357 | 15,354 | 80.8% |

FY 2008 Regional Special Education Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| HMP | 19,994 | 19,994 | 0 | 18,199 | 49,650 | 31,451 | 172.8% |
| GROUP LIFE | 0 | 0 | 0 | 1,571 | 2,147 | 576 | 36.7% |
| DISABILITY INSURANCE | 207 | 203 | 0 | 72 | 100 | 28 | 39.4% |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| LEASE/RENT OF BUILDINGS | 1,000 | 1,000 | 0 | 1,000 | 1,500 | 500 | 50.0% |
| TRAVEL-MILEAGE | 500 | 308 | 0 | 500 | 750 | 250 | 50.0% |
| TRAINING | 600 | 0 | 0 | 600 | 850 | 250 | 41.7% |
| TUITION REIMBURSEMENT | 2,000 | 889 | 0 | 2,000 | 2,500 | 500 | 25.0% |
| INSTRUCTIONAL SUPPLIES | 1,600 | 1,564 | 0 | 1,600 | 2,400 | 800 | 50.0% |
| SOFTWARE/ONLINE CONTENT | 1,000 | 0 | 0 | 500 | 1,400 | 900 | 180.0% |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 3,000 | 2,991 | 0 | 3,000 | 7,000 | 4,000 | 133.3% |
| TECHNOLOGY EQUIPMENT | 12,000 | 13,935 | 0 | 6,000 | 13,500 | 7,500 | 125.0% |
| TECH INFRASTRUCTURE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 195,828 | 190,630 | 0 | 201,869 | 353,252 | 151,383 | 75.0% |

PEA MPSE

| | | | | | | | |
|---------------------------|---|---|---|--------|--------|---------|---------|
| INSTRUCTIONAL SALARIES | 0 | 0 | 0 | 42,746 | 42,964 | 218 | 0.5% |
| TEACHER ASST. SALARIES | 0 | 0 | 0 | 17,000 | 18,166 | 1,166 | 6.9% |
| SUBSTITUTE SALARIES | 0 | 0 | 0 | 1,500 | 1,500 | 0 | 0.0% |
| FICA | 0 | 0 | 0 | 4,685 | 4,791 | 106 | 2.3% |
| VRS | 0 | 0 | 0 | 7,271 | 9,784 | 2,513 | 34.6% |
| HMP | 0 | 0 | 0 | 6,072 | 9,540 | 3,468 | 57.1% |
| GROUP LIFE | 0 | 0 | 0 | 729 | 612 | (117) | (16.0%) |
| DISABILITY INSURANCE | 0 | 0 | 0 | 35 | 29 | (6) | (18.3%) |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| LEASE/RENT OF BUILDINGS | 0 | 0 | 0 | 500 | 500 | 0 | 0.0% |
| TRAVEL-MILEAGE | 0 | 0 | 0 | 250 | 250 | 0 | 0.0% |
| TRAINING | 0 | 0 | 0 | 250 | 250 | 0 | 0.0% |
| TUITION REIMBURSEMENT | 0 | 0 | 0 | 2,000 | 1,500 | (500) | (25.0%) |
| INSTRUCTIONAL SUPPLIES | 0 | 0 | 0 | 800 | 800 | 0 | 0.0% |
| SOFTWARE/ONLINE CONTENT | 0 | 0 | 0 | 1,000 | 200 | (800) | (80.0%) |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 1,500 | 1,500 | 0 | 0.0% |
| TECHNOLOGY EQUIPMENT | 0 | 0 | 0 | 12,000 | 3,500 | (8,500) | (70.8%) |
| TECH INFRASTRUCTURE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 0 | 0 | 0 | 98,338 | 95,886 | (2,452) | (2.5%) |

GHS MPRSE

| | | | | | | | |
|------------------------|--------|--------|---|--------|--------|-------|-------|
| INSTRUCTIONAL SALARIES | 34,731 | 34,000 | 0 | 36,263 | 37,403 | 1,140 | 3.1% |
| TEACHER ASST. SALARIES | 34,373 | 34,373 | 0 | 36,118 | 37,205 | 1,087 | 3.0% |
| PART TIME WAGES | 11,700 | 8,135 | 0 | 12,285 | 13,754 | 1,469 | 12.0% |
| SUBSTITUTE SALARIES | 1,082 | 598 | 0 | 2,000 | 2,000 | 0 | 0.0% |

FY 2008 Regional Special Education Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| FICA | 6,235 | 5,797 | 0 | 6,630 | 6,913 | 283 | 4.3% |
| VRS | 8,324 | 8,324 | 0 | 10,684 | 11,938 | 1,254 | 11.7% |
| HMP | 6,360 | 6,360 | 0 | 10,000 | 8,430 | (1,570) | (15.7%) |
| GROUP LIFE | 0 | 0 | 0 | 883 | 746 | (137) | (15.5%) |
| DISABILITY INSURANCE | 52 | 47 | 0 | 43 | 43 | 0 | 0.0% |
| OTHER CONTRACTED SVCS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| LEASE/RENT OF BUILDINGS | 500 | 500 | 0 | 500 | 500 | 0 | 0.0% |
| TRAVEL-MILEAGE | 1,200 | 158 | 0 | 1,200 | 800 | (400) | (33.3%) |
| TRAINING | 300 | 0 | 0 | 300 | 300 | 0 | 0.0% |
| TUITION REIMBURSEMENT | 2,500 | 2,328 | 0 | 2,500 | 2,500 | 0 | 0.0% |
| INSTRUCTIONAL SUPPLIES | 800 | 794 | 0 | 800 | 800 | 0 | 0.0% |
| SOFTWARE/ONLINE CONTENT | 500 | 191 | 0 | 250 | 200 | (50) | (20.0%) |
| CAPITAL OUTLAY REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 2,250 | 1,721 | 0 | 2,250 | 1,500 | (750) | (33.3%) |
| TECHNOLOGY EQUIPMENT | 6,000 | 5,745 | 0 | 3,000 | 3,500 | 500 | 16.7% |
| TECH INFRASTRUCTURE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 116,907 | 109,072 | 0 | 125,706 | 128,532 | 2,826 | 2.2% |
| Total for Fund | 477,477 | 438,609 | 0 | 575,094 | 726,644 | 151,550 | 26.4% |

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Social Services

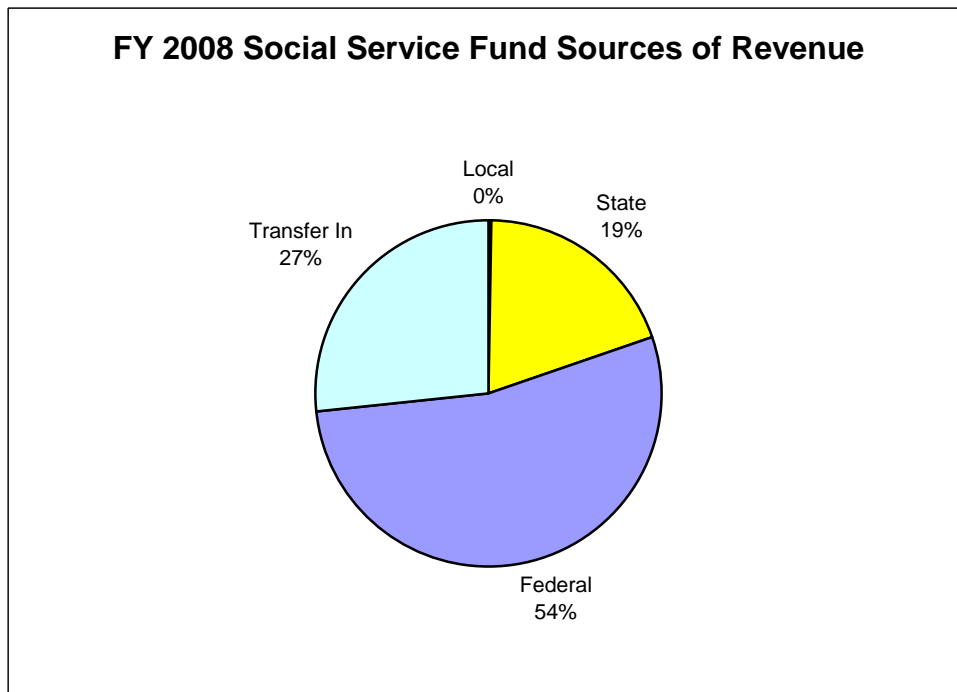
Social Services Budget

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

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

The budget for social services expenditures is \$3,010,179, which is an increase of \$65,886 from last year. The local appropriation for the social services budget is \$801,335 for next year. This amount is up by \$13,017 over the appropriation for FY 2007.

The projected revenues from the Commonwealth increased by \$23,798, while the projected revenues from the federal government increased by \$34,071.



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FY 2008 Social Services Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LOCAL | | | | | | | |
| EXPENDITURE REFUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| RECOUPMENT | 10,000 | 5,233 | 10,000 | 10,000 | 5,000 | (5,000) | (50.0%) |
| Subtotal for Category | 10,000 | 5,233 | 10,000 | 10,000 | 5,000 | (5,000) | (50.0%) |
| STATE | | | | | | | |
| GENERAL ADMINISTRATION | 205,990 | 217,829 | 211,747 | 211,747 | 224,419 | 12,672 | 6.0% |
| FOSTER CARE-ADC | 138,012 | 161,189 | 184,652 | 184,652 | 190,176 | 5,524 | 3.0% |
| PREVENTION | 6,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| DAY CARE | 54,400 | 42,223 | 45,600 | 45,600 | 45,600 | 0 | 0.0% |
| RESPIRE CARE | 232 | 94 | 232 | 232 | 232 | 0 | 0.0% |
| EMERGENCY ASSISTANCE | 722 | 0 | 241 | 241 | 243 | 2 | 0.8% |
| ADC-MANUAL | 699 | 112 | 243 | 243 | 243 | 0 | 0.0% |
| AGED/DISABLED AUX GRANT | 82,160 | 101,861 | 106,176 | 106,176 | 111,776 | 5,600 | 5.3% |
| ADULT SERVICES | 1,982 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| JOBS/VIEW | 14,000 | 10,006 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| OTHER STATE FUNDS | 24,590 | 7,891 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 528,787 | 541,205 | 562,891 | 562,891 | 586,689 | 23,798 | 4.2% |
| FEDERAL | | | | | | | |
| GENERAL ADMINISTRATION | 961,817 | 1,024,785 | 1,057,474 | 1,057,474 | 1,097,726 | 40,252 | 3.8% |
| FOSTER CARE-ADC | 132,788 | 119,700 | 121,026 | 121,026 | 126,550 | 5,524 | 4.6% |
| PREVENTION | 3,889 | 3,251 | 3,889 | 3,889 | 3,889 | 0 | 0.0% |
| DAY CARE | 259,055 | 225,437 | 227,208 | 227,208 | 227,208 | 0 | 0.0% |
| DAY CARE-HEAD START | 29,400 | 59,468 | 73,920 | 73,920 | 68,920 | (5,000) | (6.8%) |
| RESPIRE CARE | 418 | 169 | 418 | 418 | 418 | 0 | 0.0% |
| PURCHASED SERVICES | 800 | 1,483 | 800 | 800 | 800 | 0 | 0.0% |
| EMERGENCY ASSISTANCE | 778 | 0 | 257 | 257 | 257 | 0 | 0.0% |
| ADC-MANUAL | 741 | 119 | 257 | 257 | 257 | 0 | 0.0% |
| ADULT SERVICES | 18,426 | 18,642 | 20,408 | 20,408 | 31,608 | 11,200 | 54.9% |
| INDEPENDENT LIVING | 3,600 | 1,349 | 2,400 | 2,400 | 2,400 | 0 | 0.0% |
| ADOPTION INCENTIVE | 2,500 | 0 | 2,500 | 2,500 | 0 | (2,500) | (100.0%) |
| FC RECRUITMENT GRANT | 29,694 | 12,478 | 20,787 | 20,787 | 21,382 | 595 | 2.9% |
| VIEW | 21,000 | 11,808 | 21,000 | 21,000 | 21,000 | 0 | 0.0% |
| FC/DC TRANS GRANT | 16,000 | 8,760 | 8,740 | 8,740 | 8,740 | 0 | 0.0% |
| GRANTS | 0 | 0 | 16,000 | 16,000 | 0 | (16,000) | (100.0%) |
| PREVENTION/ADULTS | 0 | 7,284 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| Subtotal for Category | 1,480,906 | 1,494,734 | 1,583,084 | 1,583,084 | 1,617,155 | 34,071 | 2.2% |
| NON REVENUE | | | | | | | |
| TRANSFERS IN | 645,640 | 499,755 | 788,318 | 788,318 | 801,335 | 13,017 | 1.7% |
| Subtotal for Category | 645,640 | 499,755 | 788,318 | 788,318 | 801,335 | 13,017 | 1.7% |
| Total for Fund | 2,665,333 | 2,540,926 | 2,944,293 | 2,944,293 | 3,010,179 | 65,886 | 2.2% |

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FY 2008 Social Services Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| ADMINISTRATION | | | | | | | |
| SALARIES | 1,208,865 | 1,137,932 | 1,256,783 | 1,256,783 | 1,304,829 | 48,046 | 3.8% |
| SALARIES-OVERTIME | 14,000 | 26,425 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| FRINGE BENEFITS | 0 | 24,395 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 93,548 | 84,993 | 97,214 | 97,214 | 98,889 | 1,675 | 1.7% |
| VRS | 135,151 | 121,357 | 158,606 | 158,606 | 172,152 | 13,546 | 8.5% |
| HMP | 120,900 | 88,806 | 107,325 | 107,325 | 102,500 | (4,825) | (4.5%) |
| GROUP LIFE | 0 | 0 | 15,333 | 15,333 | 13,048 | (2,285) | (14.9%) |
| UNEMPLOYMENT INSURANCE | 2,000 | 1,016 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| WORKERS COMPENSATION | 4,163 | 3,880 | 4,245 | 4,245 | 5,526 | 1,281 | 30.2% |
| OTHER CONTRACTED SVCS | 41,500 | 39,108 | 41,500 | 41,500 | 44,500 | 3,000 | 7.2% |
| ADVERTISING | 3,500 | 6,239 | 4,000 | 4,000 | 4,500 | 500 | 12.5% |
| ELECTRICAL SERVICES | 12,500 | 14,340 | 13,500 | 13,500 | 13,900 | 400 | 3.0% |
| POSTAGE | 12,000 | 9,846 | 11,000 | 11,000 | 10,500 | (500) | (4.5%) |
| TELEPHONE | 22,000 | 17,784 | 20,000 | 20,000 | 18,000 | (2,000) | (10.0%) |
| FIRE INSURANCE | 1,650 | 1,956 | 1,650 | 1,650 | 1,650 | 0 | 0.0% |
| VEHICLE INSURANCE | 2,500 | 2,018 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| SURETY BOND PAYMENTS | 100 | 100 | 100 | 100 | 100 | 0 | 0.0% |
| PUBLIC OFFICIALS LIAB | 2,000 | 1,911 | 2,000 | 2,000 | 1,500 | (500) | (25.0%) |
| LEASE/RENT OF EQUIPMENT | 2,250 | 2,121 | 152,250 | 152,250 | 152,250 | 0 | 0.0% |
| TRAINING | 10,000 | 16,127 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 600 | 331 | 600 | 600 | 600 | 0 | 0.0% |
| OFFICE SUPPLIES | 32,500 | 33,446 | 32,500 | 32,500 | 33,000 | 500 | 1.5% |
| OTHER MISC EXPENSES | 0 | (15) | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 3,000 | 29,215 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| Subtotal for Organization | 1,724,727 | 1,663,330 | 1,955,106 | 1,955,106 | 2,013,944 | 58,838 | 3.0% |
| ASSISTANCE | | | | | | | |
| AUXILIARY GRANTS | 102,700 | 126,523 | 132,720 | 132,720 | 139,720 | 7,000 | 5.3% |
| AID TO DEPENDENT CHILDREN | 1,440 | 127 | 500 | 500 | 500 | 0 | 0.0% |
| ADC-FOSTER CARE | 167,500 | 134,593 | 132,000 | 132,000 | 132,000 | 0 | 0.0% |
| EMERGENCY ASSISTANCE | 1,500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| SUBSIDIZED ADOPTION | 88,600 | 105,380 | 110,052 | 110,052 | 121,100 | 11,048 | 10.0% |
| STATE/LOCAL ADOPTION | 14,700 | 44,269 | 63,626 | 63,626 | 63,626 | 0 | 0.0% |
| HOSPITALIZATION-SLH | 8,000 | 3,226 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| OTHER MISC EXPENSES | 8,000 | 280 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| Subtotal for Organization | 392,440 | 414,398 | 453,398 | 453,398 | 471,446 | 18,048 | 4.0% |
| PURCHASED SERVICES | | | | | | | |
| FICA | 1,000 | 0 | 1,000 | 1,000 | 0 | (1,000) | (100.0%) |
| UNEMPLOYMENT INSURANCE | 75 | 0 | 75 | 75 | 0 | (75) | (100.0%) |
| NONVIEW DAY CARE | 12,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |

FY 2008 Social Services Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| TRANS DAY CARE | 124,000 | 106,096 | 114,000 | 114,000 | 114,000 | 0 | 0.0% |
| ADULT SERVICES | 24,435 | 25,939 | 24,435 | 24,435 | 39,510 | 15,075 | 61.7% |
| PREVENTIVE SERVICEES | 4,861 | 4,019 | 4,861 | 4,861 | 4,861 | 0 | 0.0% |
| PREVENTION/ADULTS | 7,500 | 8,999 | 7,500 | 7,500 | 7,500 | 0 | 0.0% |
| NONVIEW DAY CARE-FEDERAL | 191,055 | 148,345 | 170,208 | 170,208 | 170,208 | 0 | 0.0% |
| OTHER CHARGES | 1,000 | 1,720 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| DAY CARE-HEAD START | 29,400 | 61,108 | 73,920 | 73,920 | 68,920 | (5,000) | (6.8%) |
| VIEW | 35,000 | 20,809 | 35,000 | 35,000 | 35,000 | 0 | 0.0% |
| MEDS | 4,000 | 2,349 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| OTHER MISC EXPENSES | 8,000 | 3,142 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| Subtotal for Organization | 442,326 | 382,526 | 442,999 | 442,999 | 451,999 | 9,000 | 2.0% |

GRANTS

| | | | | | | | |
|---------------------------|---------|--------|--------|--------|--------|----------|----------|
| SALARIES-OVERTIME | 0 | 525 | 0 | 0 | 0 | 0 | 0.0% |
| FRINGE BENEFITS | 0 | 4,259 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 3,022 | 2,946 | 2,869 | 2,869 | 3,025 | 156 | 5.4% |
| VRS | 4,408 | 3,501 | 4,935 | 4,935 | 5,333 | 398 | 8.1% |
| HMP | 0 | 1,911 | 3,700 | 3,700 | 3,500 | (200) | (5.4%) |
| GROUP LIFE | 0 | 0 | 458 | 458 | 450 | (8) | (1.7%) |
| GROUP LIFE +50 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| WORKERS COMPENSATION | 210 | 210 | 225 | 225 | 233 | 8 | 3.6% |
| PIP GRANTS | 24,590 | 8,327 | 20,000 | 20,000 | 0 | (20,000) | (100.0%) |
| DAY CARE INITIATIVE GRANT | 16,000 | 8,744 | 8,740 | 8,740 | 8,740 | 0 | 0.0% |
| RESPIRE CARE PROGRAM | 650 | 263 | 650 | 650 | 650 | 0 | 0.0% |
| INDEPENDENT LIVING GRANT | 3,600 | 1,330 | 2,400 | 2,400 | 2,400 | 0 | 0.0% |
| ADOPTION INCENTIVE | 2,500 | 2,780 | 2,500 | 2,500 | 0 | (2,500) | (100.0%) |
| SERVICES COORDINATOR PRO | 45,860 | 41,143 | 41,313 | 41,313 | 43,459 | 2,146 | 5.2% |
| Subtotal for Organization | 100,840 | 75,939 | 87,790 | 87,790 | 67,790 | (20,000) | (22.8%) |

WELFARE BOARD

| | | | | | | | |
|---------------------------|-----------|-----------|-----------|-----------|-----------|--------|------|
| BOARD MEMBER SALARIES | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| FRINGE BENEFITS | 0 | 29 | 0 | 0 | 0 | 0 | 0.0% |
| FICA | 300 | 305 | 300 | 300 | 300 | 0 | 0.0% |
| TRAVEL-LOCAL MEETINGS | 700 | 400 | 700 | 700 | 700 | 0 | 0.0% |
| Subtotal for Organization | 5,000 | 4,734 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| Total for Fund | 2,665,333 | 2,540,926 | 2,944,293 | 2,944,293 | 3,010,179 | 65,886 | 2.2% |

Comprehensive Services Budget

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

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

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

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

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

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FY 2008 CSA Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|--------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LOCAL | | | | | | | |
| EXPENDITURE REFUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| RECOUPMENT | 4,000 | 0 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| Subtotal for Category | 4,000 | 0 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| STATE | | | | | | | |
| MISCELLANEOUS | 0 | 9,992 | 0 | 0 | 0 | 0 | 0.0% |
| FAM PRES LANCER RECEIPTS | 6,000 | 33,696 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| CSA POOL RECEIPTS | 354,000 | 235,431 | 364,286 | 364,286 | 401,915 | 37,629 | 10.3% |
| Subtotal for Category | 360,000 | 279,119 | 370,286 | 370,286 | 407,915 | 37,629 | 10.2% |
| FEDERAL | | | | | | | |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FAM PRES LANCER RECEIPTS | 30,000 | 23,401 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| CSA POOL RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 30,000 | 23,401 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| NON REVENUE | | | | | | | |
| TRANSFERS IN | 368,000 | 312,385 | 355,714 | 355,714 | 398,085 | 42,371 | 11.9% |
| Subtotal for Category | 368,000 | 312,385 | 355,714 | 355,714 | 398,085 | 42,371 | 11.9% |
| Total for Fund | 762,000 | 614,905 | 760,000 | 760,000 | 840,000 | 80,000 | 10.5% |

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FY 2008 CSA Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| GRANTS | | | | | | | |
| CSA PROGRAM EXPENSES | 722,000 | 587,483 | 720,000 | 720,000 | 800,000 | 80,000 | 11.1% |
| FAMILY PRESERVATION-SUPPC | 40,000 | 27,422 | 40,000 | 40,000 | 40,000 | 0 | 0.0% |
| Subtotal for Organization | 762,000 | 614,905 | 760,000 | 760,000 | 840,000 | 80,000 | 10.5% |
| Total for Fund | 762,000 | 614,905 | 760,000 | 760,000 | 840,000 | 80,000 | 10.5% |

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Capital

Capital Projects Budget

The capital projects budget for next year is \$32,605,977.

The emergency services communication system project is estimated to cost \$14,026,713. In December, 2006, the Board of Supervisors entered into a ten-year equipment lease purchase agreement with Motorola Corporation for \$11,245,000. The first payment of \$1,452,058 on this new debt will be due in FY 2009. The remaining \$2,781,713 will be provided from the Capital Fund Balance Designated for Future Capital Projects. The FY 2008 budget includes an appropriation for \$13,286,981 for this project. This project is expected to be completed in FY 2009.

Included in this budget is \$12,762,484 for the jail expansion project, which is scheduled to be completed in 2009. Short-term debt of \$2,545,263 will be needed for the project, but this amount is expected to be reimbursed by the State. The remaining amount will be provided from long-term debt, and this borrowing should take place mid-2007. The first payment on this new long-term debt will be due in FY 2010.

Also included in the budget is \$996,240 to address the Health Department building issue. Planning for this project began in FY 2007, but this budget was prepared with the assumption that final decisions will not be made in time for work to begin before June 30, 2007. This appropriation will be made from the Capital Fund Balance Designated for Future Capital Projects.

In May 2003, the Board put aside \$100,000 in a separate interest bearing account for an Older Adult Facility, and this account is expected to grow to \$115,000 during the FY 2008 budget year. This budget includes a carryover appropriation.

This budget contains grant and local funds to begin construction of Phase IV of the Main Street project and to begin design of Phase V of the Main Street project. This grant will require a 20% match, and the budget contains local funds of \$87,759 for the work expected to be completed in FY 2008.

Also included in the budget are funds for the FEMA Hazard Mitigation Grant Program, which will elevate or acquire qualified properties in flood prone areas. No county match is needed for this grant program.

Grant funds will be received to complete the construction of a burn building for the Gloucester Volunteer Fire and Rescue Department, and no county match is needed for this grant.

The CDBG Jenkins Neck Housing Recovery Grant program is expected to be completed in FY 2008, and the budget includes an appropriation of \$180,000 to finish this work. There is no additional county match for this grant program.

Finally, the appropriation request for computer system improvements includes funding for new Community Development/Code Enforcement software as well as enhancements to our current human resources, recreation, and tax assessment software.

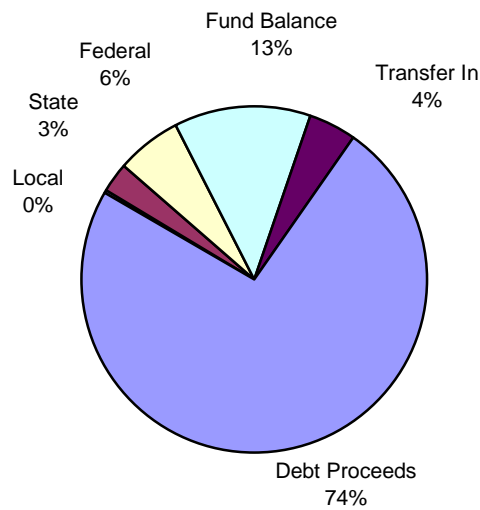
This budget includes a local contribution to the Gloucester County Public Schools for \$500,000, which in addition to State funding of \$181,983, is to be used for miscellaneous school capital needs. In addition, the budget includes a \$1,000,000 appropriation from the Capital Fund Balance Designated for Future Capital Projects, which is provided to the school division for their use toward their roof and HVAC replacement projects outlined in their Five-Year Capital Plan.

It is recommended that the remaining uncommitted balance in the Capital Fund Balance Designated for Future Capital Projects be held to address any uncertainties that may arise with the major construction projects identified above.

The following summarizes the transactions associated with the Capital Fund Balance Designated for Future Capital Projects:

| | |
|---------------------------------------|-----------------------|
| May 2005 Transfer to Capital Fund | \$ 3,740,000 |
| October 2006 Transfer to Capital Fund | \$ 3,400,000 |
| Used for Land Purchase in FY 07 | \$ (435,018) |
| Committed to Communication System | \$ (2,781,713) |
| Committed to Office Space Needs | \$ (996,240) |
| Committed to School Projects | <u>\$ (1,000,000)</u> |
| Uncommitted Balance | \$ 1,927,029 |

FY 2008 Capital Fund Sources of Revenue



FY 2008 Capital Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LOCAL | | | | | | | |
| INTEREST-LGIP | 0 | 4,358 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| Subtotal for Category | 0 | 4,358 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| MISC | | | | | | | |
| EXPENDITURE REFUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| DONATIONS | 0 | 0 | 0 | 4,096 | 0 | (4,096) | (100.0%) |
| OTHER INCOME | 129,634 | 6,677 | 100,000 | 100,000 | 100,000 | 0 | 0.0% |
| CASH PROFFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 129,634 | 6,677 | 100,000 | 104,096 | 100,000 | (4,096) | (3.9%) |
| STATE | | | | | | | |
| REGISTRAR | 57,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| STATE GRANT | 1,134,999 | 475,020 | 1,001,983 | 1,001,983 | 867,421 | (134,562) | (13.4%) |
| Subtotal for Category | 1,191,999 | 475,020 | 1,001,983 | 1,001,983 | 867,421 | (134,562) | (13.4%) |
| FEDERAL | | | | | | | |
| FEDERAL GRANTS | 2,394,512 | 611,112 | 1,500,000 | 1,810,000 | 1,680,000 | (130,000) | (7.2%) |
| MAIN STREET GRANT | 210,000 | 0 | 296,000 | 509,604 | 351,034 | (158,570) | (31.1%) |
| HIGHWAY FUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 2,604,512 | 611,112 | 1,796,000 | 2,319,604 | 2,031,034 | (288,570) | (12.4%) |
| NON | | | | | | | |
| LITERARY LOAN PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PSA BOND PROCEEDS | 414,140 | 414,140 | 0 | 0 | 0 | 0 | 0.0% |
| SNAP INTEREST | 7,247 | 7,785 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL LEASE | 0 | 0 | 10,854,520 | 22,099,520 | 24,007,484 | 1,907,964 | 8.6% |
| CAPITAL LEASE-PROCEEDS | 0 | 973 | 0 | 0 | 0 | 0 | 0.0% |
| VRA-WATER SYSTEM | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| VRA-WATER SYSTEM PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL LEASE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRANSFERS IN | 1,723,655 | 1,654,022 | 1,694,017 | 2,199,229 | 1,446,817 | (752,412) | (34.2%) |
| FUND BALANCE-DESIGNATED | 102,000 | 0 | 1,103,240 | 2,548,240 | 4,149,221 | 1,600,981 | 62.8% |
| Subtotal for Category | 3,247,042 | 2,076,920 | 13,651,777 | 26,846,989 | 29,603,522 | 2,756,533 | 10.3% |
| Total for Fund | 7,173,187 | 3,174,086 | 16,553,760 | 30,276,672 | 32,605,977 | 2,329,305 | 7.7% |

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FY 2008 Capital Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| COUNTY ASSETS | | | | | | | |
| WATER SYSTEM EXPANSION | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| MAIN ST PROJECT | 262,500 | 17,168 | 370,000 | 637,005 | 438,793 | (198,212) | (31.1%) |
| REPAIR BLDGS | 182,311 | 109,249 | 110,000 | 183,062 | 134,500 | (48,562) | (26.5%) |
| COMMUNICATIONS | 5,000 | 172 | 0 | 12,245,000 | 13,286,981 | 1,041,981 | 8.5% |
| OLDER ADULT FACILITY | 102,000 | 0 | 111,000 | 111,000 | 115,000 | 4,000 | 3.6% |
| BEACH REPAIRS | 150,000 | 156,393 | 0 | 0 | 0 | 0 | 0.0% |
| JENKINS NECK GRANT | 300,000 | 95,580 | 0 | 310,000 | 180,000 | (130,000) | (41.9%) |
| COURTHOUSE | 0 | 54,228 | 0 | 0 | 0 | 0 | 0.0% |
| BURN BUILDING | 430,000 | 7,948 | 420,000 | 420,000 | 285,438 | (134,562) | (32.0%) |
| COUNTY OFFICE SPACE | 0 | 0 | 996,240 | 1,441,240 | 996,240 | (445,000) | (30.9%) |
| TOURISM PROJECTS | 15,000 | 93 | 0 | 13,786 | 0 | (13,786) | (100.0%) |
| JAIL HOUSING EXPANSION | 0 | 3,106 | 10,854,520 | 10,854,520 | 12,762,484 | 1,907,964 | 17.6% |
| ACQUISITION/ELEVATION | 2,592,682 | 753,483 | 2,000,000 | 2,000,000 | 2,000,000 | 0 | 0.0% |
| Subtotal for Organization | 5,039,493 | 1,197,420 | 14,861,760 | 28,215,613 | 30,199,436 | 1,983,823 | 7.0% |
| COUNTY EQUIPMENT | | | | | | | |
| VOTING MACHINES | 57,000 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| ANIMAL CONTROL | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| COMPUTER SYSTEM | 175,000 | 148,406 | 100,000 | 147,626 | 243,658 | 96,032 | 65.1% |
| OFFICE EQUIPMENT | 40,000 | 33,522 | 60,000 | 60,000 | 56,800 | (3,200) | (5.3%) |
| SHERIFF VEHICLES | 244,000 | 243,838 | 310,000 | 310,000 | 345,900 | 35,900 | 11.6% |
| COUNTY VEHICLES | 85,153 | 84,547 | 114,000 | 114,000 | 78,200 | (35,800) | (31.4%) |
| IMAGING PROJECT | 86,875 | 76,326 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 688,028 | 586,637 | 584,000 | 631,626 | 724,558 | 92,932 | 14.7% |
| SCHOOL CAPITAL | | | | | | | |
| SCH CAPITAL PROJECTS | 1,433,666 | 1,434,204 | 1,108,000 | 1,429,433 | 1,681,983 | 252,550 | 17.7% |
| Subtotal for Organization | 1,433,666 | 1,434,204 | 1,108,000 | 1,429,433 | 1,681,983 | 252,550 | 17.7% |
| Total for Fund | 7,161,187 | 3,218,261 | 16,553,760 | 30,276,672 | 32,605,977 | 2,329,305 | 7.7% |

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School Construction Fund

The Gloucester County School Board is in the process of renovating and expanding Abingdon Elementary School. Approximately half of the funding needed for this project was obtained through the Virginia Public School Authority (VPSA) in November 2006. The remaining funding is expected to be provided with a Literary Loan in Fall 2007. The expected completion date for this project is August 2008.

The first installment of \$552,070 for the VPSA debt is included in the Debt Fund budget for FY 2008.

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FY 2008 School Construction Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| SCH CONST | | | | | | | |
| EXPENDITURE REFUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| LOC | | | | | | | |
| INTEREST-LGIP | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| SCH CONST | | | | | | | |
| LOCAL BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| LITERARY LOAN PROCEEDS | 0 | 0 | 0 | 7,500,000 | 7,500,000 | 0 | 0.0% |
| PSA BOND PROCEEDS | 0 | 0 | 0 | 6,286,632 | 6,286,632 | 0 | 0.0% |
| SNAP PROCEEDS | 0 | 0 | 0 | 375,000 | 0 | (375,000) | (100.0%) |
| SNAP INTEREST | 0 | 6,122 | 0 | 0 | 375,000 | 375,000 | 100.0% |
| TRANSFERS IN | 1,960,000 | 1,808,036 | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 1,960,000 | 1,814,159 | 0 | 14,161,632 | 14,161,632 | 0 | 0.0% |
| Total for Fund | 1,960,000 | 1,814,159 | 0 | 14,161,632 | 14,161,632 | 0 | 0.0% |

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FY 2008 School Construction Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| SCH CONST | | | | | | | |
| CONSTRUCTION COSTS | 1,960,000 | 1,814,159 | 0 | 0 | 0 | 0 | 0.0% |
| TEMP FINANCING PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 1,960,000 | 1,814,159 | 0 | 0 | 0 | 0 | 100.0% |
| ABG | | | | | | | |
| LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PROFESSIONAL SERVICES | 0 | 0 | 0 | 350,000 | 350,000 | 0 | 0.0% |
| MISCELLANEOUS SERVICES | 0 | 0 | 0 | 125,000 | 125,000 | 0 | 0.0% |
| SUSPENSE EXPENSE | 0 | 0 | 0 | 1,657,327 | 1,657,327 | 0 | 0.0% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 11,329,305 | 11,329,305 | 0 | 0.0% |
| FURNITURE/FIXTURES-NEW | 0 | 0 | 0 | 700,000 | 700,000 | 0 | 0.0% |
| Subtotal for Organization | 0 | 0 | 0 | 14,161,632 | 14,161,632 | 0 | 0.0% |
| Total for Fund | 1,960,000 | 1,814,159 | 0 | 14,161,632 | 14,161,632 | 0 | 0.0% |

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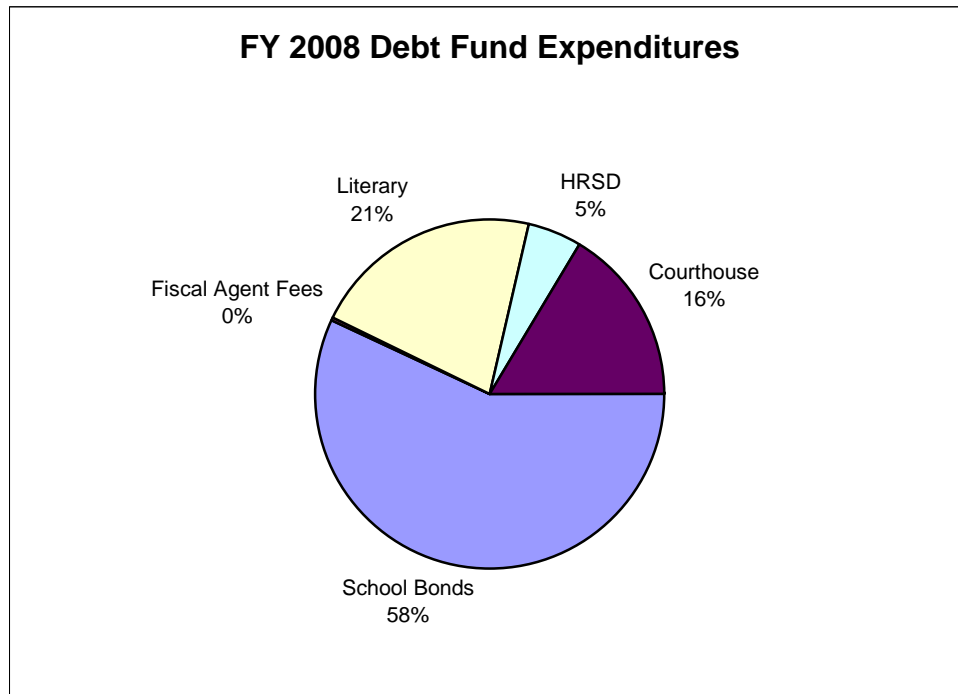
Debt Section

Debt Fund Budget

The budget for debt service expenditures is \$3,665,708, which is an increase of \$385,061 from last year. This increase can be attributed to the first borrowing for the Abingdon Elementary School project, which occurred with the Fall 2006 Virginia Public School Authority Bond Sale. The first installment of \$552,070 for this new debt is included in this budget.

There is no debt service costs included in this budget for the emergency services communication system project, the jail expansion project, or the second borrowing for the Abingdon Elementary School project. Borrowing for these projects will affect future budgets.

Details of the balances due at June 30, 2007, on VPSSA, literary loans and general County debt are included in the appendix.



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FY 2008 Debt Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| LOCAL | | | | | | | |
| INTEREST-BANK DEPOSIT | 0 | 2,423 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 0 | 2,423 | 0 | 0 | 0 | 0 | 0.0% |
| NON | | | | | | | |
| PSA BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL LEASE-PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRANSFERS IN | 3,516,092 | 3,545,575 | 3,280,647 | 3,280,647 | 3,665,708 | 385,061 | 11.7% |
| Subtotal for Category | 3,516,092 | 3,545,575 | 3,280,647 | 3,280,647 | 3,665,708 | 385,061 | 11.7% |
| Total for Fund | 3,516,092 | 3,547,998 | 3,280,647 | 3,280,647 | 3,665,708 | 385,061 | 11.7% |

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FY 2008 Debt Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| DEBT | | | | | | | |
| REDEMPTION PSA BONDS | 1,200,000 | 1,200,000 | 1,050,000 | 1,050,000 | 1,205,000 | 155,000 | 14.8% |
| REDEMPTION LITERARY LOANS | 640,000 | 640,000 | 640,000 | 640,000 | 640,000 | 0 | 0.0% |
| INTEREST PSA LOANS | 669,883 | 669,882 | 602,497 | 602,497 | 899,253 | 296,756 | 49.3% |
| INTEREST LITERARY LOANS | 191,800 | 191,800 | 171,350 | 171,350 | 150,900 | (20,450) | (11.9%) |
| FISCAL AGENT FEES | 7,500 | 5,500 | 7,500 | 7,500 | 9,500 | 2,000 | 26.7% |
| COURTHOUSE | 621,909 | 587,794 | 624,300 | 624,300 | 601,055 | (23,245) | (3.7%) |
| HRSD INT PARTICIPATION | 185,000 | 187,750 | 185,000 | 185,000 | 160,000 | (25,000) | (13.5%) |
| Subtotal for Organization | 3,516,092 | 3,482,726 | 3,280,647 | 3,280,647 | 3,665,708 | 385,061 | 11.7% |
| Total for Fund | 3,516,092 | 3,482,726 | 3,280,647 | 3,280,647 | 3,665,708 | 385,061 | 11.7% |

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Sanitary Districts

Sanitary Districts

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

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

FY 2008 Gloucester Sanitary District #1 Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| PROP TAX | | | | | | | |
| CURRENT REAL ESTATE | 15,100 | 14,677 | 14,088 | 14,088 | 13,600 | (488) | (3.5%) |
| DELINQUENT REAL ESTATE | 650 | 353 | 650 | 650 | 650 | 0 | 0.0% |
| PUBLIC SERVICE CORP | 2,450 | 727 | 2,300 | 2,300 | 1,120 | (1,180) | (51.3%) |
| PENALTIES | 70 | 54 | 70 | 70 | 60 | (10) | (14.3%) |
| INTEREST | 40 | 18 | 40 | 40 | 20 | (20) | (50.0%) |
| Subtotal for Category | 18,310 | 15,829 | 17,148 | 17,148 | 15,450 | (1,698) | (9.9%) |
| USE | | | | | | | |
| INTEREST-BANK DEPOSIT | 50 | 221 | 100 | 100 | 50 | (50) | (50.0%) |
| INTEREST-LGIP | 150 | 613 | 200 | 200 | 1,000 | 800 | 400.0% |
| RENTAL INCOME | 41,568 | 8,844 | 41,568 | 41,568 | 41,568 | 0 | 0.0% |
| Subtotal for Category | 41,768 | 9,679 | 41,868 | 41,868 | 42,618 | 750 | 1.8% |
| NON REVENUE | | | | | | | |
| FUND BALANCE TRANSFER | 0 | 0 | 1,612 | 1,612 | 2,000 | 388 | 24.1% |
| Subtotal for Category | 0 | 0 | 1,612 | 1,612 | 2,000 | 388 | 24.1% |
| Total for Fund | 60,078 | 25,507 | 60,628 | 60,628 | 60,068 | (560) | (0.9%) |

FY 2008 Gloucester Sanitary #1 Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| GLOUCESTER SAN DIST #1 | | | | | | | |
| SALARIES-OTHER | 400 | 164 | 540 | 540 | 400 | (140) | (25.9%) |
| ELECTRICAL SERVICES | 15,500 | 15,148 | 16,500 | 16,500 | 15,500 | (1,000) | (6.1%) |
| OTHER MISC EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTH EQUIPMENT | 2,610 | 3,847 | 2,020 | 2,020 | 2,600 | 580 | 28.7% |
| REDEMPTION OF PRINCIPAL | 41,568 | 8,835 | 41,568 | 41,568 | 41,568 | 0 | 0.0% |
| TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 60,078 | 27,995 | 60,628 | 60,628 | 60,068 | (560) | (0.9%) |
| Total for Fund | 60,078 | 27,995 | 60,628 | 60,628 | 60,068 | (560) | (0.9%) |

FY 2008 Gloucester Point Sanitary District Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| PROP TAX | | | | | | | |
| CURRENT REAL ESTATE | 20,000 | 19,925 | 19,831 | 19,831 | 18,600 | (1,231) | (6.2%) |
| DELINQUENT REAL ESTATE | 600 | 1,741 | 600 | 600 | 550 | (50) | (8.3%) |
| PUBLIC SERVICE CORP | 250 | 109 | 200 | 200 | 150 | (50) | (25.0%) |
| PENALTIES | 80 | 191 | 80 | 80 | 100 | 20 | 25.0% |
| INTEREST | 50 | 67 | 50 | 50 | 40 | (10) | (20.0%) |
| Subtotal for Category | 20,980 | 22,032 | 20,761 | 20,761 | 19,440 | (1,321) | (6.4%) |
| USE | | | | | | | |
| INTEREST-BANK DEPOSIT | 70 | 423 | 150 | 150 | 100 | (50) | (33.3%) |
| INTEREST-LGIP | 100 | 1,044 | 150 | 150 | 2,000 | 1,850 | 1233.3% |
| Subtotal for Category | 170 | 1,467 | 300 | 300 | 2,100 | 1,800 | 600.0% |
| NON REVENUE | | | | | | | |
| FUND BALANCE TRANSFER | 0 | 0 | 1,169 | 1,169 | 0 | (1,169) | (100.0%) |
| Subtotal for Category | 0 | 0 | 1,169 | 1,169 | 0 | (1,169) | ##### |
| Total for Fund | 21,150 | 23,499 | 22,230 | 22,230 | 21,540 | (690) | (3.1%) |

FY 2008 Gloucester Point Sanitary Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|----------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| GLOU POINT SAN DIST | | | | | | | |
| SALARIES-OTHER | 1,000 | 164 | 540 | 540 | 540 | 0 | 0.0% |
| ELECTRICAL SERVICES | 15,500 | 14,462 | 16,000 | 16,000 | 17,000 | 1,000 | 6.3% |
| OTHER MISC EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OTH EQUIPMENT | 4,000 | 0 | 5,000 | 5,000 | 4,000 | (1,000) | (20.0%) |
| TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 650 | 0 | 690 | 690 | 0 | (690) | (100.0%) |
| Subtotal for Organization | 21,150 | 14,627 | 22,230 | 22,230 | 21,540 | (690) | (3.1%) |
| Total for Fund | 21,150 | 14,627 | 22,230 | 22,230 | 21,540 | (690) | (3.1%) |

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Utility Fund

Utilities Budget

The Department of Public Utilities is committed to meeting the present and future water needs of Gloucester County by providing quality public utility service at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. At the end of June 30, 2006, the department provided water service to approximately 4,187 accounts and sewer service to approximately 948 accounts.

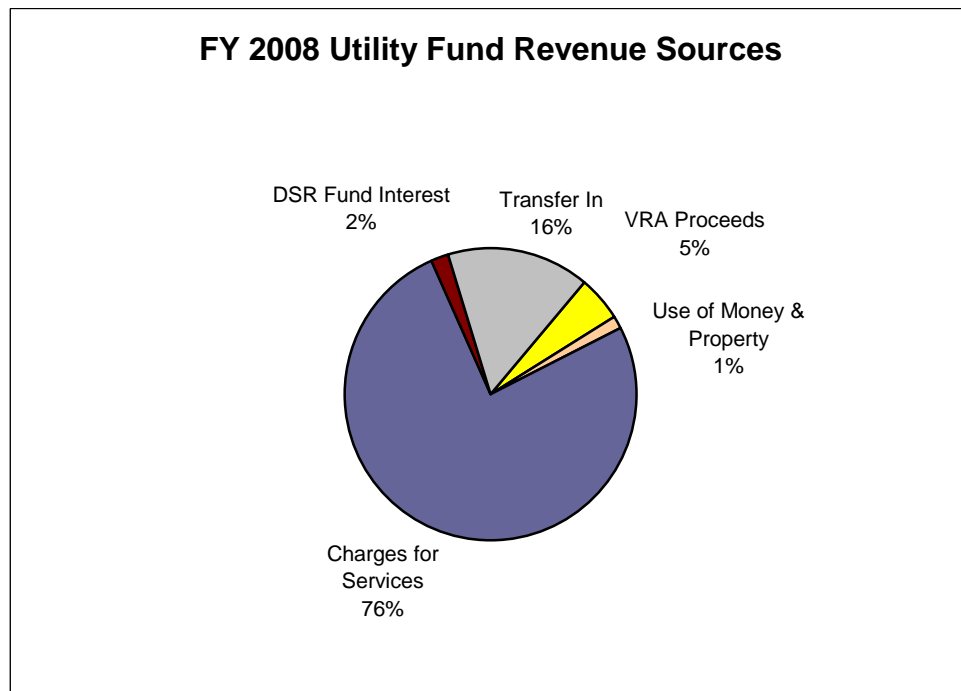
The budget for the Utility Fund is \$5,017,747 which represents a modest increase of 4.3% or \$209,045. As an enterprise fund, revenues from services provided to its customers primarily fund the Department of Public Utilities. Included in this budget is an \$800,000 transfer from the General Fund, which is a decrease of \$100,000 from FY 2007.

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

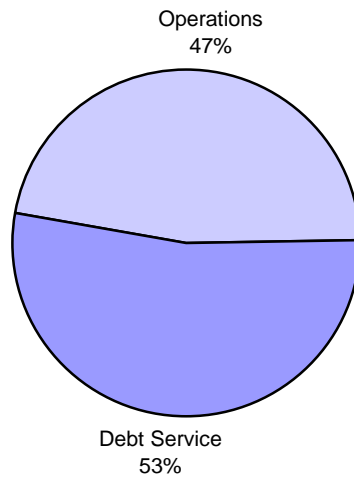
| | Minimum Monthly Charge (2,000 Gallons) | Charge per 1,000 Gallons for 3,000 to 8,000 Gallons | Charge per 1,000 Gallons for over 8,000 Gallons |
|-------|---|---|---|
| Water | \$13.36 | \$6.63 | \$6.88 |

Included in this budget are two new full-time Utility Workers and one new part-time Water Treatment Plant Mechanic. These positions are necessary as new development is bringing additional water lines, sewer lines and pump stations into the system.

In addition, included in this budget is \$250,000 to pave the road to the water treatment plant. The funding for this project will come from the remaining series 2000 bond proceeds, which were borrowed for the water expansion project.



FY 2008 Utility Fund Expenditures



FY 2008 Utility Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|----------------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| USE OF MONEY AND PROPERTY | | | | | | | |
| INTEREST-BANK DEPOSIT | 0 | 44 | 100 | 100 | 100 | 0 | 0.0% |
| INTEREST-LGIP | 20,000 | 40,680 | 35,000 | 35,000 | 55,000 | 20,000 | 57.1% |
| INTEREST-LGIP (SEWER) | 5,000 | 10,170 | 7,500 | 7,500 | 15,000 | 7,500 | 100.0% |
| Subtotal for Category | 25,000 | 50,894 | 42,600 | 42,600 | 70,100 | 27,500 | 64.6% |
| CHARGES FOR SERVICES | | | | | | | |
| WATER SERVICE | 2,261,650 | 2,288,735 | 2,356,212 | 2,356,212 | 2,387,047 | 30,835 | 1.3% |
| SEWER SERVICE | 360,972 | 359,640 | 366,142 | 366,142 | 388,400 | 22,258 | 6.1% |
| MISC WATER | 20,000 | 29,773 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| MISC SEWER | 5,000 | 0 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| RENEWAL-WATER | 11,500 | 9,063 | 13,500 | 13,500 | 12,000 | (1,500) | (11.1%) |
| RENEWAL-SEWER | 800 | 550 | 1,000 | 1,000 | 750 | (250) | (25.0%) |
| CONNECT-WATER | 265,000 | 237,360 | 275,000 | 275,000 | 381,000 | 106,000 | 38.5% |
| CONNECT-SEWER | 196,000 | 179,000 | 220,000 | 220,000 | 330,000 | 110,000 | 50.0% |
| DEVELOPMENT-WATER | 47,500 | 49,800 | 47,500 | 47,500 | 66,000 | 18,500 | 38.9% |
| DEVELOPMENT-SEWER | 84,000 | 91,665 | 90,000 | 90,000 | 147,000 | 57,000 | 63.3% |
| COLLECTION-WATER | 0 | 850 | 0 | 0 | 500 | 500 | 100.0% |
| COLLECTION-SEWER | 0 | 60 | 0 | 0 | 0 | 0 | 0.0% |
| AFTER HOURS WORK | 400 | 125 | 350 | 350 | 350 | 0 | 0.0% |
| CONVERSION BALANCES | 0 | 2,697 | 0 | 0 | 0 | 0 | 0.0% |
| INSPECTION FEES | 0 | 0 | 25,000 | 25,000 | 15,000 | (10,000) | (40.0%) |
| LATE FEES | 51,000 | 45,171 | 50,000 | 50,000 | 46,000 | (4,000) | (8.0%) |
| Subtotal for Category | 3,303,822 | 3,294,489 | 3,472,704 | 3,472,704 | 3,802,047 | 329,343 | 9.5% |
| MISCELLANEOUS | | | | | | | |
| DONATIONS | 0 | 214,190 | 0 | 0 | 0 | 0 | 0.0% |
| TRANSFER-WATER | 6,000 | 6,165 | 6,500 | 6,500 | 6,000 | (500) | (7.7%) |
| TRANSFER-SEWER | 900 | 1,035 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| RETURNED CHECK FEES | 1,700 | 1,720 | 1,800 | 1,800 | 1,600 | (200) | (11.1%) |
| Subtotal for Category | 8,600 | 223,110 | 9,300 | 9,300 | 8,600 | (700) | (7.5%) |
| FEDERAL | | | | | | | |
| FEDERAL GRANTS | 0 | 26,943 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 0 | 26,943 | 0 | 0 | 0 | 0 | 0.0% |
| NON REVENUE | | | | | | | |
| DSR FUND INTEREST | 85,000 | 113,140 | 87,000 | 87,000 | 87,000 | 0 | 0.0% |
| VRA-WATER SYSTEM PROCEED | 0 | 36,255 | 0 | 297,098 | 250,000 | (47,098) | (15.9%) |
| TRANSFERS IN | 900,000 | 900,000 | 900,000 | 900,000 | 800,000 | (100,000) | (11.1%) |
| FUND BALANCE TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Category | 985,000 | 1,049,395 | 987,000 | 1,284,098 | 1,137,000 | (147,098) | (11.5%) |
| Total for Fund | 4,322,422 | 4,644,831 | 4,511,604 | 4,808,702 | 5,017,747 | 209,045 | 4.3% |

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FY 2008 Utility Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|-------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| OPERATIONS | | | | | | | |
| SALARIES | 631,494 | 612,030 | 705,081 | 705,081 | 779,502 | 74,421 | 10.6% |
| PART TIME WAGES | 24,100 | 27,402 | 31,607 | 31,607 | 48,121 | 16,514 | 52.2% |
| SALARIES-OVERTIME | 24,000 | 41,242 | 30,000 | 30,000 | 36,000 | 6,000 | 20.0% |
| ONCALL | 6,000 | 6,561 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| FICA | 52,450 | 48,492 | 59,111 | 59,111 | 66,526 | 7,415 | 12.5% |
| VRS | 70,475 | 67,377 | 93,212 | 93,212 | 105,233 | 12,021 | 12.9% |
| HMP | 66,519 | 77,144 | 96,838 | 96,838 | 96,840 | 2 | 0.0% |
| GROUP LIFE | 0 | 0 | 8,602 | 8,602 | 7,795 | (807) | (9.4%) |
| GROUP LIFE +50 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| UNEMPLOYMENT INSURANCE | 0 | 6,520 | 0 | 0 | 0 | 0 | 0.0% |
| WORKERS COMPENSATION | 16,628 | 14,172 | 19,951 | 19,951 | 25,723 | 5,772 | 28.9% |
| COMPENSATED ABSENCE EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TRUSTEE FEES | 8,000 | 7,875 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| VRA FEE | 22,775 | 24,156 | 22,184 | 22,184 | 21,636 | (548) | (2.5%) |
| PROFESSIONAL SERVICES | 8,500 | 7,816 | 9,000 | 9,000 | 12,000 | 3,000 | 33.3% |
| LAB SERVICES | 12,650 | 15,507 | 15,650 | 15,650 | 15,650 | 0 | 0.0% |
| OTHER CONTRACTED SVCS | 0 | 33,149 | 0 | 0 | 0 | 0 | 0.0% |
| REPAIR & MAINTAIN | 5,000 | 22,116 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| MAINT SVC CONTRACT | 38,300 | 42,177 | 21,525 | 21,525 | 34,175 | 12,650 | 58.8% |
| ADVERTISING | 500 | 2,650 | 500 | 500 | 500 | 0 | 0.0% |
| ELECTRICAL SERVICES | 133,500 | 142,420 | 135,680 | 135,680 | 158,350 | 22,670 | 16.7% |
| POSTAGE | 21,500 | 20,806 | 22,000 | 22,000 | 23,750 | 1,750 | 8.0% |
| TELEPHONE | 8,500 | 9,015 | 9,000 | 9,000 | 12,660 | 3,660 | 40.7% |
| PROPERTY INSURANCE | 20,000 | 35,521 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| TRAINING | 3,000 | 7,434 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| DUES & MEMBERSHIP | 1,500 | 1,511 | 2,100 | 2,100 | 2,195 | 95 | 4.5% |
| DEPRECIATION EXPENSE | 0 | 739,873 | 0 | 0 | 0 | 0 | 0.0% |
| DEPRECIATION EXP-GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| AMORTIZATION | 0 | 48,681 | 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 | 8,500 | 10,651 | 10,150 | 10,150 | 10,200 | 50 | 0.5% |
| CHEMICAL SUPPLIES | 80,000 | 70,376 | 82,500 | 82,500 | 110,000 | 27,500 | 33.3% |
| WATER SUPPLIES | 60,000 | 74,796 | 70,000 | 70,000 | 70,000 | 0 | 0.0% |
| WASTEWATER SUPPLIES | 12,000 | 13,983 | 12,000 | 12,000 | 25,000 | 13,000 | 108.3% |
| TOOLS | 7,500 | 7,660 | 7,500 | 7,500 | 7,500 | 0 | 0.0% |
| AUTOMOTIVE SUPPLIES | 50,200 | 61,946 | 56,000 | 56,000 | 65,500 | 9,500 | 17.0% |
| UNIFORMS | 5,600 | 5,471 | 7,000 | 7,000 | 8,000 | 1,000 | 14.3% |
| INVENTORY SUPPLIES | 11,750 | 9,997 | 13,250 | 13,250 | 14,750 | 1,500 | 11.3% |
| OTHER MISC EXPENSES | 4,300 | 8,383 | 6,325 | 6,325 | 8,800 | 2,475 | 39.1% |
| PMTS TO GSD#1 | 41,568 | 8,844 | 41,568 | 41,568 | 41,568 | 0 | 0.0% |

FY 2008 Utility Fund Expenditure Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| PMTS TO VDH | 7,400 | 7,607 | 7,800 | 7,800 | 8,300 | 500 | 6.4% |
| CAPITAL OUTLAY NEW | 0 | 0 | 0 | 297,098 | 250,000 | (47,098) | (15.9%) |
| FURNITURE/FIXTURES-NEW | 11,000 | 0 | 4,000 | 4,000 | 5,000 | 1,000 | 25.0% |
| OTH EQUIPMENT | 30,000 | 2,733 | 30,000 | 30,000 | 10,400 | (19,600) | (65.3%) |
| FUND BALANCE | 131,500 | 0 | 137,500 | 137,500 | 213,000 | 75,500 | 54.9% |
| Subtotal for Organization | 1,636,709 | 2,344,091 | 1,826,634 | 2,123,732 | 2,353,674 | 229,942 | 10.8% |
| DEBT SERVICE | | | | | | | |
| REDEMPTION OF PRINCIPAL | 2,685,713 | 1,477,663 | 2,684,970 | 2,684,970 | 2,664,073 | (20,897) | (0.8%) |
| AMORT BOND ISSUE COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 2,685,713 | 1,477,663 | 2,684,970 | 2,684,970 | 2,664,073 | (20,897) | (0.8%) |
| Total for Fund | 4,322,422 | 3,821,754 | 4,511,604 | 4,808,702 | 5,017,747 | 209,045 | 4.3% |

Mosquito Control

Mosquito Control Budget

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

The total expenditures for this budget will be \$94,730. Part-time staff will work from March 1 until the end of October.

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FY 2008 Mosquito Control Fund Revenue Budget

| Account Title | FY 06 Final Budget | FY 06 Actual Revenues | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| PROP TAX | | | | | | | |
| CURRENT REAL ESTATE | 89,206 | 88,052 | 86,536 | 86,536 | 88,052 | 1,516 | 1.8% |
| DELINQUENT REAL ESTATE | 6,446 | 5,191 | 7,404 | 7,404 | 5,190 | (2,214) | (29.9%) |
| PUBLIC SERVICE CORP | 0 | 46 | 236 | 236 | 46 | (190) | (80.5%) |
| PENALTIES | 720 | 604 | 788 | 788 | 603 | (185) | (23.5%) |
| INTEREST | 504 | 402 | 582 | 582 | 402 | (180) | (30.9%) |
| EXPENDITURE REFUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| INSURANCE RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE TRANSFER | 35,599 | 0 | 4,293 | 4,293 | 437 | (3,856) | (89.8%) |
| Subtotal for Category | 132,475 | 94,296 | 99,839 | 99,839 | 94,730 | (5,109) | (5.1%) |
| Total for Fund | 132,475 | 94,296 | 99,839 | 99,839 | 94,730 | (5,109) | (5.1%) |

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FY 2008 Mosquito Control Fund Expenditure Budget

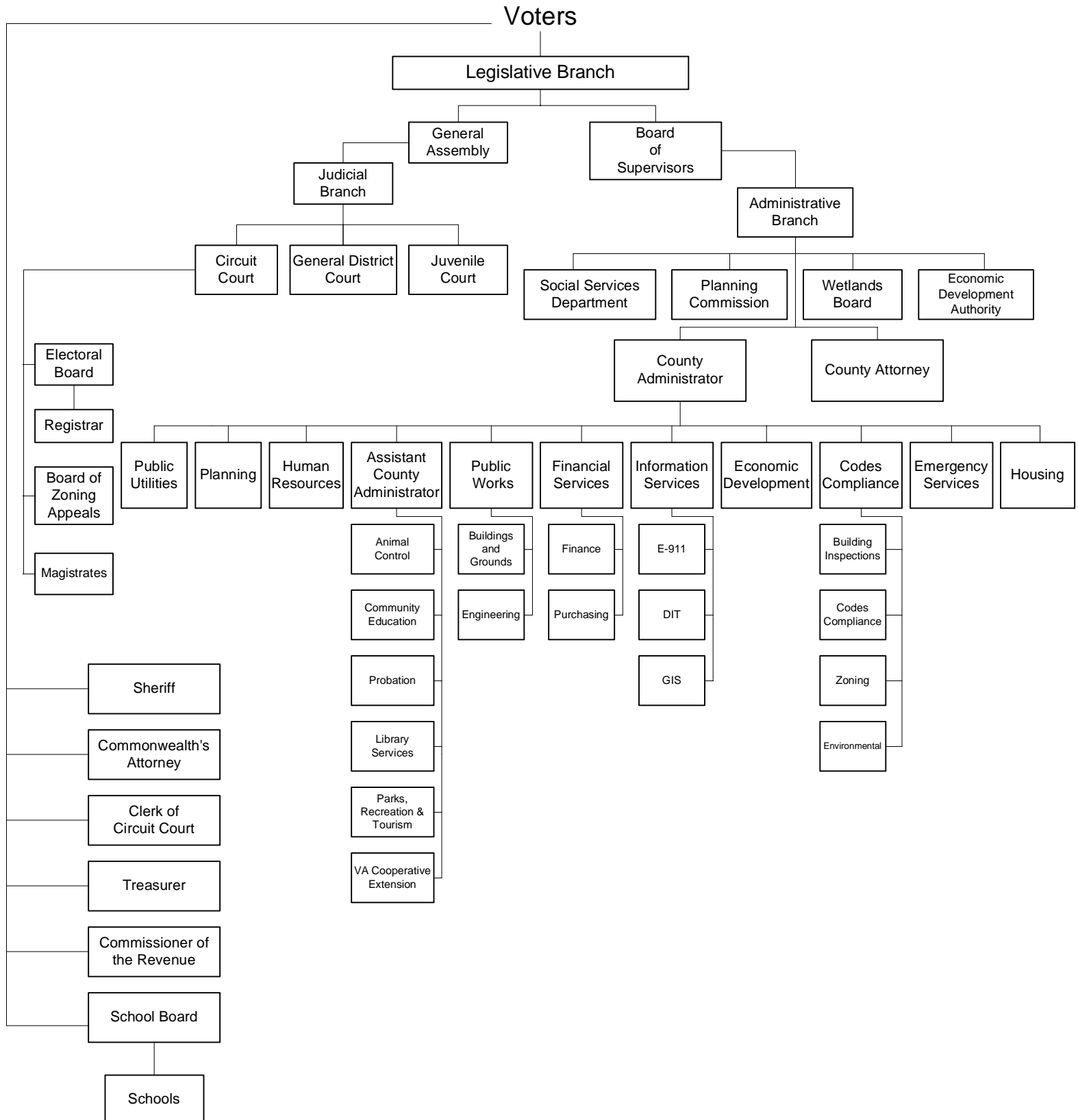
| Account Title | FY 06 Final Budget | FY 06 Actual Expenditures | FY 07 Original Budget | FY 07 Expected Budget | FY 08 Adopted Budget | Dollar Change | % Change |
|---------------------------|--------------------|---------------------------|-----------------------|-----------------------|----------------------|---------------|----------|
| MOSQUITO CONTROL | | | | | | | |
| PART TIME WAGES | 15,000 | 9,869 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| SALARIES-OVERTIME | 500 | 0 | 500 | 500 | 0 | (500) | (100.0%) |
| ONCALL | 0 | 493 | 600 | 600 | 770 | 170 | 28.3% |
| FICA | 1,000 | 767 | 1,493 | 1,493 | 1,100 | (393) | (26.3%) |
| WORKERS COMPENSATION | 400 | 341 | 767 | 767 | 1,330 | 563 | 73.4% |
| SUPPORT LABOR | 5,500 | 4,172 | 3,640 | 3,640 | 5,000 | 1,360 | 37.4% |
| OTHER CONTRACTED SVCS | 4,300 | 5,748 | 5,639 | 5,639 | 4,200 | (1,439) | (25.5%) |
| REPAIR & MAINTAIN | 2,000 | 1,549 | 500 | 500 | 500 | 0 | 0.0% |
| TRAINING | 600 | 365 | 400 | 400 | 500 | 100 | 25.0% |
| CHEMICAL SUPPLIES | 66,000 | 65,685 | 68,500 | 68,500 | 62,735 | (5,765) | (8.4%) |
| VEHICLE FUELS | 1,600 | 918 | 1,925 | 1,925 | 2,020 | 95 | 4.9% |
| OTHER OPERATING SUPPLIES | 75 | 60 | 75 | 75 | 75 | 0 | 0.0% |
| MOTOR VEHICLES | 34,800 | 24,889 | 0 | 0 | 0 | 0 | 0.0% |
| OTH EQUIPMENT | 700 | 1,210 | 800 | 800 | 1,500 | 700 | 87.5% |
| FUND BALANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal for Organization | 132,475 | 116,066 | 99,839 | 99,839 | 94,730 | (5,109) | (5.1%) |
| Total for Fund | 132,475 | 116,066 | 99,839 | 99,839 | 94,730 | (5,109) | (5.1%) |

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Appendix



Gloucester County Organizational Chart



Personnel Section

ADOPTED FY 2008 BUDGET

Personnel Notes

The pay plan changes implemented in FY 07 were a good beginning effort to update our pay scale and make Gloucester County more competitive in the marketplace. To maintain the progress made in FY07, the adopted budget for FY 08 includes a 2% pay scale adjustment and an average 2% pay for performance increase for eligible classified employees.

Pay Scale Adjustment

Maintenance of the pay scale, a component of the pay plan changes adopted in FY 07, is necessary to ensure our scale remains competitive with other localities. A selection of thirty-six positions, representing every segment of our workforce, was reviewed for salary comparison. In addition to surrounding localities, information obtained from the Bureau of Labor Statistics on salary increase projections and employment statistics were analyzed to determine an appropriate percentage to adjust our scale. A 2% adjustment is effective July 1, 2007. Cost: approximately \$271,012.

Pay for Performance Increase

An average 2% pay for performance increase for eligible classified employees is included in the adopted FY 08 budget. Eligible employees receive their increase on their performance review date, and the actual increase ranges from 0 to 3% based on total score received for job performance during the previous 12 months. The fiscal year cost to provide an average 2% pay for performance increase is approximately \$ 172,099.

Staffing Notes

(cost figures include salary and fringes)

Assessor:

Add fulltime Real Estate Technician II, cost: \$36,163

Commonwealth Attorney:

Add state funded fulltime Assistant Commonwealth Attorney I, cost \$59,897,
County portion \$10,870

Sheriff:

Add fulltime Deputy Recruit- Law Enforcement, cost \$47,137

Cable Services:

Increase hours from 20/wk to 24/wk, cost \$4,024
(Paid from the Cable Franchise Contract fees)

Utilities:

Add 2 fulltime Utility Worker I, cost \$66,986
Add part-time 20 hr/wk WTP Mechanic, cost \$16,418
(paid out of the Utilities Fund)

Benefits

Virginia Retirement System (VRS)

The County's VRS rate will remain at 13.5% for fiscal year 2008.

Group Life Insurance

The County's Group Life Insurance rate will decrease to 1.00% for fiscal year 2008.

Health Insurance Premiums

Health insurance premiums are estimated to increase 10% next fiscal year. The increased cost to the County will be about \$90,606. The County and participating employees each pay a portion of the premium so participating employees will experience the same increase as the County.

GLOUCESTER COUNTY
ADOPTED FY 2008
SCHEMATIC LIST OF TITLES

Page 1 of 6

| FLSA Status | Position Title | Min Salary | Max Salary | Min Hrly Rate | Max Hrly Rate |
|----------------|--------------------------|---------------|---------------|------------------|------------------|
| | Grade 1 | \$15,406 | \$23,109 | \$7.41 | \$11.11 |
| - | - | | | | |
| | Grade 2 | \$16,330 | \$24,495 | \$7.85 | \$11.78 |
| N | Community School Supv | | | | |
| N | Data Entry Operator | | | | |
| N | Park Aide | | | | |
| N | Recreation Aide | | | | |
| | Grade 3 | \$17,310 | \$25,965 | \$8.32 | \$12.48 |
| N | Custodian | | | | |
| N | Substitute Office Worker | | | | |
| | Grade 4 | \$18,349 | \$27,524 | \$8.82 | \$13.23 |
| N | Groundskeeper/Custodian | | | | |
| N | Groundskeeper - Parks | | | | |
| | Grade 5 | \$19,449 | \$29,174 | \$9.35 | \$14.03 |
| N | Assistant Registrar | | | | |
| N | Custodian II | | | | |
| N | Library Clerk | | | | |
| N | Office Assistant | | | | |
| | Grade 6 | \$20,617 | \$30,926 | \$9.91 | \$14.87 |
| N | Cook | | | | |
| N | Deputy I - Circuit Court | | | | |
| N | Deputy Treasurer I | | | | |
| N | Revenue Technician | | | | |
| | Grade 7 | \$21,854 | \$32,781 | \$10.51 | \$15.76 |
| N | 4H Youth Technician | | | | |
| N | Maintenance Assistant | | | | |
| N | Utility Worker I | | | | |
| N | WTP Trainee | | | | |
| | Grade 8 | \$23,165 | \$34,748 | \$11.14 | \$16.71 |
| N | Library Specialist | | | | |
| N | Mechanical Technician I | | | | |
| N | Park Ranger | | | | |
| N | Permit Technician | | | | |
| N | Revenue Specialist | | | | |
| N | Shift Foreman, Custodian | | | | |
| N | Utility Worker II | | | | |

GLOUCESTER COUNTY
ADOPTED FY 2008
SCHEMATIC LIST OF TITLES

Page 2 of 6

| FLSA Status | Position Title | Min Salary | Max Salary | Min Hrly Rate | Max Hrly Rate |
|----------------|--|---------------|---------------|------------------|------------------|
| | Grade 9 | \$24,554 | \$36,831 | \$11.80 | \$17.71 |
| N | Administrative Assistant I | | | | |
| N | Class IV WTP Operator | | | | |
| N | Deputy II -Circuit Court | | | | |
| N | Park Maintenance Technician | | | | |
| N | Real Estate Technician II | | | | |
| | Grade 10 | \$26,028 | \$39,042 | \$12.51 | \$18.77 |
| N | Accounting Technician | | | | |
| N | Administrative Assistant II | | | | |
| N | Clean Community Coordinator | | | | |
| N | Deputy Animal Control Officer | | | | |
| N | Deputy Treasurer II -Accounting Technician | | | | |
| N | Deputy Treasurer II -Fiscal Technician | | | | |
| N | Housing Eligibility Technician | | | | |
| N | Legal Secretary | | | | |
| N | Maintenance Specialist | | | | |
| N | Permit Technician II | | | | |
| N | Senior Revenue Specialist | | | | |
| N | Utility Worker III | | | | |
| | Grade 11 | \$27,590 | \$41,385 | \$13.26 | \$19.90 |
| N | Accounting Technician II | | | | |
| N | Administrative Assistant III | | | | |
| N | Class III WTP Operator | | | | |
| N | Correctional Health Assistant | | | | |
| N | Deputy III -Circuit Court | | | | |
| N | Deputy Registrar | | | | |
| N | Deputy Treasurer III -Income Tax | | | | |
| N | Emergency Services Planner/Trainer | | | | |
| N | Human Resource Assistant | | | | |
| N | Library Coordinator | | | | |
| N | Mechanical Technician II | | | | |
| | Grade 12 | \$29,245 | \$43,868 | \$14.06 | \$21.09 |
| N | Admin/Business Tax/Technology Admin | | | | |
| N | Administrative Coordinator | | | | |
| N | Buyer | | | | |
| N | Customer Service Specialist | | | | |
| N | Deputy IV -Circuit Court | | | | |
| N | Dispatcher | | | | |
| N | Equipment Mechanic | | | | |

GLOUCESTER COUNTY
ADOPTED FY 2008
SCHEMATIC LIST OF TITLES

Page 3 of 6

| FLSA Status | Position Title | Min Salary | Max Salary | Min Hrly Rate | Max Hrly Rate |
|----------------|--|---------------|---------------|------------------|------------------|
| | Grade 12 continued | \$29,245 | \$43,868 | \$14.06 | \$21.09 |
| N | GIS Technician | | | | |
| N | Inspector I | | | | |
| N | Mechanical Technician III | | | | |
| N | Payroll/Benefits Coordinator | | | | |
| N | Pump Station Mechanic | | | | |
| N | Real Estate Technician III | | | | |
| N | Utility Foreman | | | | |
| N | WTP Mechanic | | | | |
| N | Zoning Supervisor | | | | |
| | Grade 13 | \$31,000 | \$46,500 | \$14.90 | \$22.36 |
| N | Class II WTP Operator | | | | |
| N | Collections Coordinator | | | | |
| N | Customer Service Supervisor | | | | |
| N | Deputy Clerk | | | | |
| N | IT Support Technician | | | | |
| N | Legal Assistant | | | | |
| N | Public Works Coordinator | | | | |
| N | Real Estate Appraiser | | | | |
| N | Senior AC Officer | | | | |
| N | Utility Inspector | | | | |
| | Grade 14 | \$32,860 | \$49,290 | \$15.80 | \$23.70 |
| N | Athletics Supervisor | | | | |
| N | Cable Communications Specialist | | | | |
| N | Codes Compliance Officer | | | | |
| N | Community Education Coordinator | | | | |
| N | Deputy Recruit - Law Enforcement | | | | |
| N | Deputy Sheriff - Corrections/Civil Process | | | | |
| N | Deputy V -Commissioner of Revenue | | | | |
| N | Inspector II | | | | |
| N | Maintenance Supervisor | | | | |
| N | Museum Director | | | | |
| N | Park Supervisor | | | | |
| E | Planner I | | | | |
| N | Probation Officer | | | | |
| N | Pretrial Officer | | | | |
| N | Recreation Supervisor | | | | |
| N | Senior Mechanical Technician | | | | |
| N | Special Events Supervisor | | | | |
| N | Tourism Coordinator | | | | |
| N | Victim-Witness Coordinator | | | | |

GLOUCESTER COUNTY
ADOPTED FY 2008
SCHEMATIC LIST OF TITLES

Page 4 of 6

| FLSA Status | Position Title | Min Salary | Max Salary | Min Hrly Rate | Max Hrly Rate |
|-----------------|--|---------------|---------------|------------------|------------------|
| Grade 15 | | \$34,832 | \$52,248 | \$16.75 | \$25.12 |
| N | Chief Animal Control Officer | | | | |
| N | Class I WTP Operator | | | | |
| N | Deputy I - Law Enforcement | | | | |
| N | Instrumentation Specialist | | | | |
| E | Librarian | | | | |
| N | Support & Network Supervisor | | | | |
| Grade 16 | | \$36,922 | \$55,383 | \$17.75 | \$26.63 |
| 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 | | \$39,136 | \$58,704 | \$18.82 | \$28.22 |
| E | Chief Deputy - Circuit Court | | | | |
| N | Combination Insp/Plans Examiner | | | | |
| E | Communications Supervisor | | | | |
| N | Database Administrator | | | | |
| N | Investigator II | | | | |
| N | Senior Deputy - Law Enforcement | | | | |
| N | Senior Real Estate Appraiser | | | | |
| Grade 18 | | \$41,485 | \$62,228 | \$19.94 | \$29.92 |
| N | Master Deputy - Law Enforcement | | | | |
| E | Physician's Assistant | | | | |
| E | Planner III | | | | |
| E | Probation & Pretrial Director | | | | |
| E | Project Director | | | | |
| Grade 19 | | \$43,974 | \$65,961 | \$21.14 | \$31.71 |
| E | Asst Comm. Attorney I | | | | |
| N | Lieutenant - Corrections/Civil Process | | | | |
| N | Senior Investigator | | | | |
| N | Sergeant -Law Enforcement | | | | |

GLOUCESTER COUNTY
ADOPTED FY 2008
SCHEMATIC LIST OF TITLES

Page 5 of 6

| FLSA Status | Position Title | Min Salary | Max Salary | Min Hrly Rate | Max Hrly Rate |
|----------------|---|---------------|---------------|------------------|------------------|
| | Grade 20 | \$46,613 | \$69,920 | \$22.41 | \$33.62 |
| E | Accounting Manager | | | | |
| E | Applications & Web Developer/Analyst | | | | |
| E | Applications Developer/Analyst | | | | |
| E | Chief Deputy Treasurer | | | | |
| | Grade 20 continued | \$46,613 | \$69,920 | \$22.41 | \$33.62 |
| E | Environmental Programs Administrator | | | | |
| E | GIS Analyst/Supervisor | | | | |
| E | Park Superintendent | | | | |
| E | Plant Manager | | | | |
| E | Public Works Engineer | | | | |
| E | Systems & Network Admin - Sheriff | | | | |
| E | Utility Supervisor | | | | |
| | Grade 21 | \$49,410 | \$74,115 | \$23.75 | \$35.63 |
| E | Building Official | | | | |
| E | Director of Housing | | | | |
| N | Lieutenant - Law Enforcement | | | | |
| E | Network Administrator | | | | |
| | Grade 22 | \$52,374 | \$78,561 | \$25.18 | \$37.77 |
| E | Asst. Comm. Attorney II | | | | |
| E | Captain | | | | |
| E | Director of Buildings & Grounds | | | | |
| E | Director of Library Services | | | | |
| E | Director of Purchasing | | | | |
| E | Emergency Management Coordinator | | | | |
| | Grade 23 | \$55,517 | \$83,276 | \$26.69 | \$40.04 |
| E | Assessor | | | | |
| E | Major | | | | |
| | Grade 24 | \$58,847 | \$88,271 | \$28.29 | \$42.44 |
| E | Assistant County Attorney | | | | |
| E | Asst. Comm. Attorney IV | | | | |
| | Grade 25 | \$62,378 | \$93,567 | \$29.99 | \$44.98 |
| 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 | | | | |

GLOUCESTER COUNTY
ADOPTED FY 2008
SCHEMATIC LIST OF TITLES

Page 6 of 6

| FLSA Status | Position Title | Min Salary | Max Salary | Min Hrly Rate | Max Hrly Rate |
|----------------|------------------------------------|---------------|---------------|------------------|------------------|
| | Grade 26 | \$66,120 | \$99,180 | \$31.79 | \$47.68 |
| E | Director of Codes Compliance | | | | |
| E | Director of Finance | | | | |
| E | Director of Public Works | | | | |
| E | Director of Utilities | | | | |
| | Grade 27 | \$70,088 | \$105,132 | \$33.70 | \$50.54 |
| E | Director of Information Technology | | | | |
| | Grade 28 | \$74,294 | \$111,441 | \$35.72 | \$53.58 |
| E | Assistant County Administrator | | | | |

POSITION ALLOCATION LIST

(Does not include positions designated as work as required)

| FISCAL YEAR 2008 | | | | | | |
|--------------------------------------|------------|-----------|-----------|----------|-----------|----------|
| DEPARTMENT | COUNTY | | STATE | | GRANT | |
| | F/T | P/T | F/T | P/T | F/T | P/T |
| Administration | 4 | | | | | |
| County Attorney | 2 | | | | | |
| Human Resources | 4 | | | | | |
| Commissioner of Revenue | 3 | | 6 | | | |
| Assessor | 5 | | | | | |
| Treasurer | 3 | | 7 | 1 | | |
| Finance | 5 | | | | | |
| Department of Information Technology | 12 | 2 | | | | |
| Purchasing | 3 | 1 | | | | |
| VHDA | 2 | 1 | | | | |
| Registrar | 1 | 1 | 1 | | | |
| Circuit Court Judge | 1 | | | | | |
| Clerk of Circuit Court | 1 | | 6 | | | |
| Victim/Witness | | | | | 1 | |
| Commonwealth Attorney | | | 7 | | 1 | 1 |
| Sheriff | 25 | | 32 | 1 | 3 | |
| Sheriff | | | 1 | | | |
| E-911 | 4 | 2 | | | | |
| Jail | 2 | | 36 | 1 | | |
| Probation | | | | | 6 | 2 |
| Codes | 15 | 2 | | | | |
| Animal Control | 5 | | | | | |
| Emergency Services | 2 | 1 | | | | |
| Engineer | 3 | | | | | |
| Buildings & Grounds | 28 | | | | | |
| 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 | 168 | 18 | 95 | 3 | 11 | 3 |
| Social Services | 38 | | | | | |
| Utilities | 23 | 2 | | | | |
| GRAND TOTALS | 229 | 20 | 95 | 3 | 11 | 3 |

POSITION ALLOCATION LIST
Summary of Changes

| Additions | | | |
|--------------------|--------------------------|------------------------------|--|
| <u>Date</u> | <u>Department</u> | <u>Position</u> | <u>Reason</u> |
| 7/1/06 | Purchasing | FT Buyer | Reorganization of dept. due to retirement |
| 7/1/06 | Purchasing | PT Admin Asst I (Purchasing) | Reorganization of dept. due to retirement |
| 7/1/07 | Assessor | FT Real Estate Tech II | FY 08 Budget |
| 7/1/07 | Comm Attorney | FT Asst Comm Atty I | FY 08 Budget - State funded |
| 7/1/07 | Sheriff | FT Deputy Recruit - LE | FY 08 Budget |
| 7/1/07 | Utilities | FT Utility Worker I | FY 08 Budget |
| 7/1/07 | Utilities | FT Utility Worker I | FY 08 Budget |
| 7/1/07 | Utilities | PT WTP Mechanic (20 hr/wk) | FY 08 Budget |
| | | | |
| | | | |
| Deletions | | | |
| <u>Date</u> | <u>Department</u> | <u>Position</u> | <u>Reason</u> |
| 7/1/06 | Purchasing | FT Admin Asst III | Reorganization of dept. due to retirement |
| | | | |
| | | | |
| Transfers | | | |
| <u>Date</u> | <u>Department</u> | <u>Position</u> | <u>Reason</u> |
| 7/1/06 | Treasurer | FT Deputy Treasurer I | From County funded to State, State funded add'l position |
| 7/1/07 | Sheriff | FT Deputy- LE | From Grant funded to County, COPS Fast grant ended. |
| 7/1/07 | Jail | PT Cook | From County funded to State, State providing PT funds |

Statistical Section

COUNTY OF GLOUCESTER, VIRGINIA

Balance Sheet
Governmental Funds

| | General | Debt Service | County Capital Improvements | School Construction | Other Governmental Funds | Total |
|---|----------------------|-------------------|--------------------------------|------------------------|--------------------------------|----------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 19,579,554 | \$ 75,116 | \$ 107,742 | \$ - | \$ - | \$ 19,762,412 |
| Receivables (net of allowance for uncollectibles): | | | | | | - |
| Taxes receivable | 3,254,165 | - | - | - | - | 3,254,165 |
| Accounts receivable | 682,860 | - | - | - | 1,827 | 684,687 |
| Due from other funds | 484,647 | - | 3,473,035 | 39,776 | 69,139 | 4,066,597 |
| Due from other governmental units | 1,317,674 | - | 825,967 | - | 231,162 | 2,374,803 |
| Prepaid items | 189,265 | 346,610 | - | - | - | 535,875 |
| Total assets | <u>\$ 25,508,165</u> | <u>\$ 421,726</u> | <u>\$ 4,406,744</u> | <u>\$ 39,776</u> | <u>\$ 302,128</u> | <u>\$ 30,678,539</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$ 299,161 | \$ 49,297 | \$ 559,001 | \$ 39,776 | \$ 103,268 | \$ 1,050,503 |
| Accrued liabilities | 535,504 | - | - | - | 3,523 | 539,027 |
| Due to other governmental units | 3,109,399 | - | - | - | - | 3,109,399 |
| Due to other funds | 3,581,949 | 297,313 | - | - | 131,363 | 4,010,625 |
| Deferred revenue | 1,472,098 | - | - | - | - | 1,472,098 |
| Total liabilities | <u>8,998,111</u> | <u>346,610</u> | <u>559,001</u> | <u>39,776</u> | <u>238,154</u> | <u>10,181,652</u> |
| Fund balances: | | | | | | |
| Reserved for: | | | | | | |
| Prepaid items | \$ 189,265 | \$ - | \$ - | \$ - | \$ - | \$ 189,265 |
| E-911 | 50,979 | - | - | - | - | 50,979 |
| Asset forfeiture | 316,618 | - | - | - | - | 316,618 |
| Unreserved, reported in: | | | | | | |
| General fund | 15,953,192 | - | - | - | - | 15,953,192 |
| Special revenue funds | - | - | - | - | 63,974 | 63,974 |
| Debt service funds | - | 75,116 | - | - | - | 75,116 |
| Capital projects funds | - | - | 3,847,743 | - | - | 3,847,743 |
| Total fund balances | <u>16,510,054</u> | <u>75,116</u> | <u>3,847,743</u> | <u>-</u> | <u>63,974</u> | <u>20,496,887</u> |
| Total liabilities and fund balances | <u>25,508,165</u> | <u>421,726</u> | <u>4,406,744</u> | <u>39,776</u> | <u>302,128</u> | <u>30,678,539</u> |

Source: Exhibit 3, Comprehensive Annual Financial Report For the Fiscal Year Ending June 30, 2006

COUNTY OF GLOUCESTER, VIRGINIA

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

| | Fiscal Year | | | | | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
| General Fund | | | | | | | | | | |
| Reserved | \$ 556,862 | \$ 398,179 | \$ 510,268 | \$ 731,387 | \$ 943,221 | \$ 652,278 | \$ 248,900 | \$ 384,553 | \$ 513,755 | \$ 326,670 |
| Unreserved | 15,953,192 | 15,503,657 | 17,620,647 | 11,933,486 | 9,794,702 | 8,301,052 | 7,637,325 | 9,675,179 | 7,934,145 | 8,294,557 |
| Total general fund | <u>\$ 16,510,054</u> | <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> | <u>\$ 10,059,732</u> | <u>\$ 8,447,900</u> | <u>\$ 8,621,227</u> |
| All Other Governmental Funds | | | | | | | | | | |
| Unreserved, reported in: | | | | | | | | | | |
| Special revenue funds | \$ 63,974 | \$ 63,974 | \$ 169,644 | \$ 127,218 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt service funds | 75,116 | 24,165 | 488 | 280 | - | - | - | - | - | - |
| Capital projects funds | 3,847,743 | 4,032,730 | 8,167,302 | 2,445,595 | 3,293,077 | 8,008,758 | 210,228 | 73,588 | 73,588 | 2,012,194 |
| Total all other governmental funds | <u>\$ 3,986,833</u> | <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> | <u>\$ 73,588</u> | <u>\$ 73,588</u> | <u>\$ 2,012,194</u> |

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 |
|---------------------------|-------------------------|------------------------|---------------------------------|------------------------------------|-----------------------------|---|
| 1997 \$ | 1,193,714 \$ | 159,860 \$ | 153,755 \$ | 1,199,819 \$ | 0.93 \$ | 1,377,570 |
| 1998 | 1,368,537 | 181,571 | 172,243 | 1,377,865 | 0.91 | 1,377,865 |
| 1999 | 1,544,019 | 178,869 | 175,010 | 1,547,877 | 0.91 | 1,657,139 |
| 2000 | 1,579,744 | 184,036 | 175,637 | 1,588,143 | 0.92 | 1,760,351 |
| 2001 | 1,611,393 | 188,269 | 176,929 | 1,622,733 | 0.95 | 1,857,345 |
| 2002 | 1,780,904 | 215,909 | 163,074 | 1,833,738 | 0.95 | 1,833,738 |
| 2003 | 1,823,492 | 219,882 | 207,375 | 1,835,999 | 0.95 | 2,389,314 |
| 2004 | 1,851,153 | 240,989 | 208,335 | 1,883,807 | 0.95 | 2,143,254 |
| 2005 | 1,884,559 | 251,481 | 208,729 | 1,927,310 | 0.95 | 2,972,313 |
| 2006 | 3,309,589 | 635,885 | 261,229 | 3,684,245 | 0.57 | 3,684,245 |

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 2008, the county will reassess property every two years.

COUNTY OF GLOUCESTER, VIRGINIA

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

| Calendar Year | Real Estate | Personal Property | Machinery and Tools | Public Utility | |
|------------------|-------------|----------------------|------------------------|----------------|----------------------|
| | | | | Real Estate | Personal Property |
| 1998 | 0.91 | 3.50 | 3.50 | 0.91 | 3.50 |
| 1999 | 0.91 | 3.50 | 3.50 | 0.91 | 3.50 |
| 2000 | 0.92 | 3.50 | 3.50 | 0.92 | 3.50 |
| 2001 | 0.95 | 3.50 | 3.50 | 0.95 | 3.50 |
| 2002 | 0.95 | 3.50 | 3.50 | 0.95 | 3.50 |
| 2003 | 0.95 | 3.50 | 3.50 | 0.95 | 3.50 |
| 2004 | 0.95 | 4.00 | 4.00 | 0.95 | 4.00 |
| 2005 (1) | 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 |

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

COUNTY OF GLOUCESTER, VIRGINIA

Property Tax Levies and Collections,
Last Five 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 | \$ (5,609) | \$ 17,439,847 | \$ 16,822,442 | 96.43% | \$ 603,107 | \$ 17,425,548 | 99.92% |
| 2003 | 18,672,765 | 6,715 | 18,679,480 | 18,032,870 | 96.57% | 625,825 | 18,658,695 | 99.89% |
| 2004 | 19,067,303 | (5,596) | 19,061,707 | 18,502,834 | 97.04% | 514,142 | 19,016,977 | 99.77% |
| 2005 | 19,480,506 | (645) | 19,479,861 | 18,931,208 | 97.18% | 435,169 | 19,366,377 | 99.42% |
| 2006 | 20,261,412 | - | 20,261,412 | 19,792,078 | 97.68% | - | 19,792,078 | 97.68% |

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

Demographic and Economic Statistics
Last Ten Calendar Years

| Year | Population (1) | Personal Income (in thousands)(2) | Per Capita Personal Income | Unemploy- ment Rate | School Enrollment(3) |
|------|----------------|---|----------------------------------|------------------------|-------------------------|
| 1997 | 33,700 | \$ 711,549 | \$ 21,114 | 2.4 % | 6,541 |
| 1998 | 34,100 | 766,075 | 22,466 | 2.1 | 6,555 |
| 1999 | 34,600 | 801,490 | 23,164 | 2.0 | 6,613 |
| 2000 | 34,780 | 853,309 | 24,534 | 1.6 | 6,526 |
| 2001 | 34,900 | 910,294 | 26,083 | 2.7 | 6,411 |
| 2002 | 35,000 | 942,410 | 26,926 | 3.1 | 6,350 |
| 2003 | 35,400 | 986,458 | 27,866 | 2.8 | 6,309 |
| 2004 | 35,400 | 1,057,181 | 29,864 | 2.9 | 6,147 |
| 2005 | 35,700 | N/A | N/A | 2.6 | 6,078 |
| 2006 | 35,700 | N/A | N/A | 2.7 | 6,000 |

Sources:

- (1) Center for Public Service at the University of Virginia
- (2) Bureau of Economic Analysis
- (3) Gloucester County Schools

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 Fund Loans | Capital Lease and Notes Payable | General Obligation Bonds | Revenue Bonds | Capital Lease and Notes Payable | | | |
| 1997 | \$ 19,990,000 | \$ 5,769,146 | \$ 4,404,865 | \$ 402,214 | \$ 26,001,791 | \$ 23,254 | \$ 56,591,270 | 7.95% | 1,679 |
| 1998 | 13,715,000 | 10,316,920 | 5,324,497 | 380,260 | 25,487,232 | 45,822 | 55,269,731 | 7.21% | 1,621 |
| 1999 | 12,475,000 | 9,915,220 | 5,551,266 | 357,183 | 24,917,587 | 23,144 | 53,239,400 | 6.64% | 1,539 |
| 2000 | 11,280,000 | 9,263,520 | 4,746,225 | 332,925 | 24,306,222 | - | 49,928,892 | 5.85% | 1,436 |
| 2001 | 10,100,000 | 8,623,520 | 13,337,004 | 307,425 | 32,493,742 | - | 64,861,691 | 7.13% | 1,859 |
| 2002 | 8,940,000 | 7,983,520 | 12,559,507 | 280,629 | 31,470,856 | - | 61,234,512 | 6.50% | 1,750 |
| 2003 | 7,780,000 | 7,343,520 | 12,071,108 | 252,454 | 30,606,681 | - | 58,053,763 | 5.89% | 1,649 |
| 2004 | 14,255,000 | 6,703,520 | 11,689,935 | 222,838 | 29,696,963 | - | 62,568,256 | 5.92% | 1,767 |
| 2005 | 12,885,000 | 6,063,520 | 10,658,832 | 191,707 | 28,727,760 | - | 58,526,819 | N/A | 1,639 |
| 2006 | 11,685,000 | 5,423,520 | 10,901,309 | 158,983 | 27,572,046 | - | 55,740,858 | N/A | 1,561 |

Note: Details regarding the County's outstanding debt can be found in the Annual Comprehensive Financial Report

N/A- The information was unavailable at this time.

COUNTY OF GLOUCESTER, VIRGINIA

Schedule of Long-Term General Fund Debt

| | <u>Date Issued</u> | <u>Interest Rate</u> | <u>Original Amount</u> | <u>Balance at June 30, 2007</u> | <u>Annual Principal Payment</u> | <u>Last Payment Due</u> |
|---------------------------------------|------------------------|--------------------------|----------------------------|-------------------------------------|---|---------------------------------|
| <i>SCHOOL DEBT</i> | | | | | | |
| General Obligation Bonds VPSA | | | | | | |
| High School, etc. ** | Dec 17, 1992 | 5.85% | 4,335,000 | 1,035,000 | Various | Dec 15, 2012 |
| High School, etc. ** | Apr 29, 1993 | 5.10% -5.50% | 2,100,000 | 585,000 | Various | Dec 15, 2012 |
| Refunded Bond*** | Jan 3, 1994 | 6.40% -6.75% | 8,565,000 | 790,000 | Various | Dec 15, 2011 |
| Bethel Elementary | May 2, 1996 | 4.60% -5.80% | 2,800,000 | 1,400,000 | 140,000 | July 15, 2016 |
| Achilles & Botetourt | Nov 6, 2003 | 3.10% - 5.35% | 7,525,000 | 6,825,000 | Various | July 15, 2023 |
| Abingdon Elementary | Nov 9,2006 | 4.25%-5.10% | 6,505,000 | <u>6,505,000</u> | Various | July 15, 2026 |
| Total VPSA Debt | | | | 17,140,000 | | |
| State Literary Fund Loans | | | | | | |
| Petsworth | Feb 1, 1988 | 3.00% | 2,000,000 | 100,000 | 100,000 | Feb 1, 2008 |
| Page | Dec 15, 1992 | 3.00% | 1,678,784 | 502,784 | 84,000 | Dec 15, 2012 |
| Abingdon | Dec 15, 1992 | 3.00% | 1,604,993 | 470,993 | 81,000 | Dec 15, 2012 |
| Peasley | Dec 15, 1992 | 4.00% | 2,489,419 | 739,419 | 125,000 | Dec 15, 2012 |
| Bethel | Jul 15, 1998 | 3.00% | 4,970,324 | <u>2,970,324</u> | 250,000 | Jul 15, 2018 |
| Total Literary Fund Debt | | | | 4,783,520 | | |
| Total School Debt | | | | 21,923,520 | | |
| <i>PRIMARY GOVERNMENT DEBT</i> | | | | | | |
| Courthouse Series 2000 | Sept 14,2000 | 5.375%-5.5% | 9,275,000 | 775,000 | Various | Nov 1, 2009 |
| Courthouse Series 2006 Refunding | Mar 22,2006 | 3.75%-4.5% | 8,205,000 | <u>8,185,000</u> | Various | Sept 14, 2030 |
| Total County Debt | | | | 8,960,000 | | |
| Grand Total Debt | | | | 30,883,520 | | |

** 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.