



Gloucester County, VA

# Fiscal Year 2025 Financial Update (Unaudited)

September 16, 2025

Maria Calloway

Deputy County Administrator



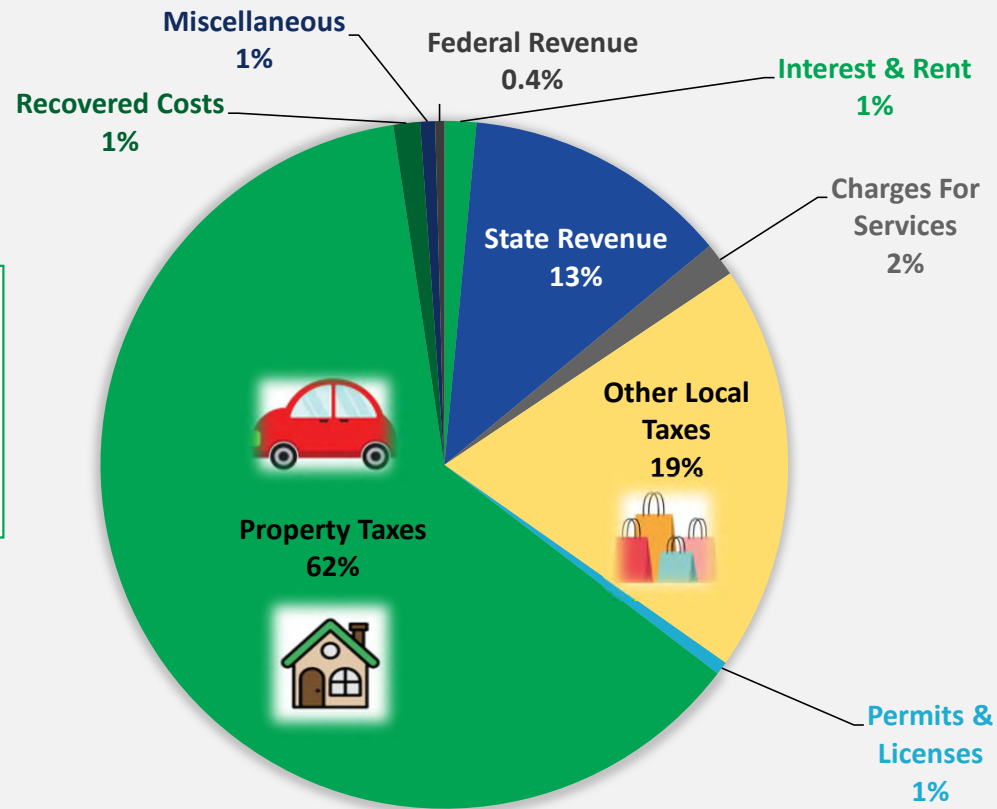
# Agenda

- General Fund
  - Revenue summary
  - Expenditures summary
  - Fund Balance Update
  - Grant Update
- Utilities Fund
- School Sales Tax Fund
- What's next?

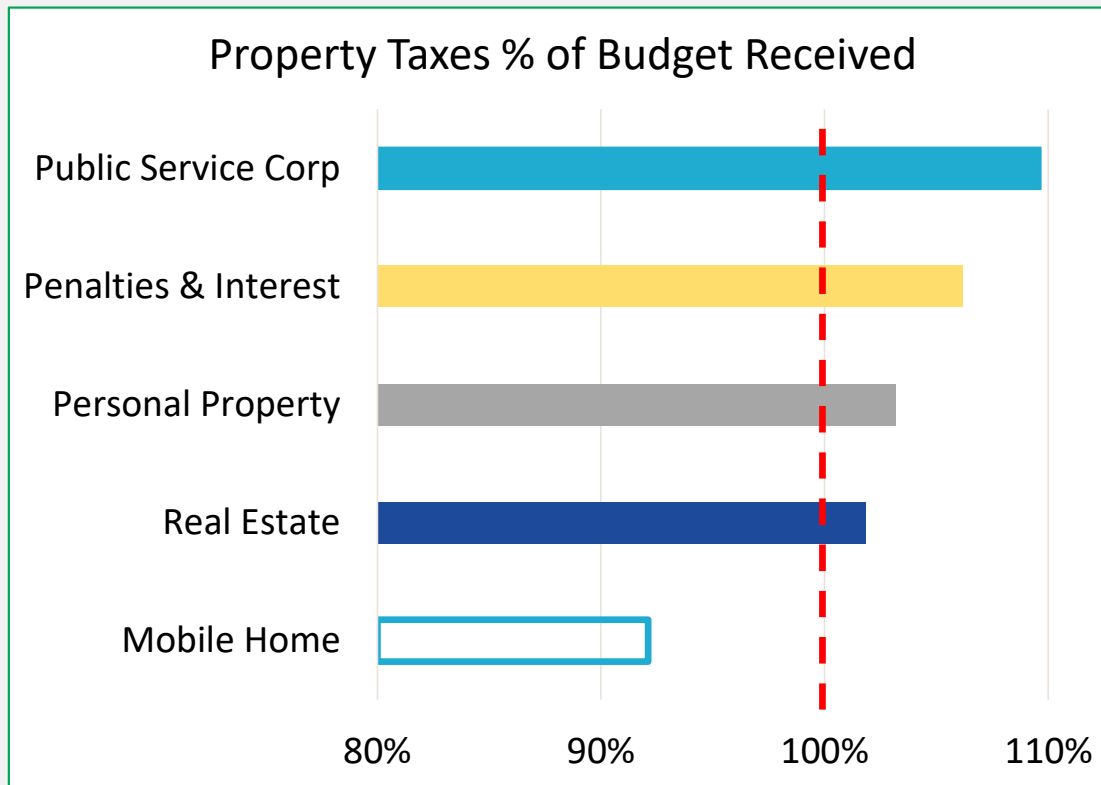


# General Fund Revenue

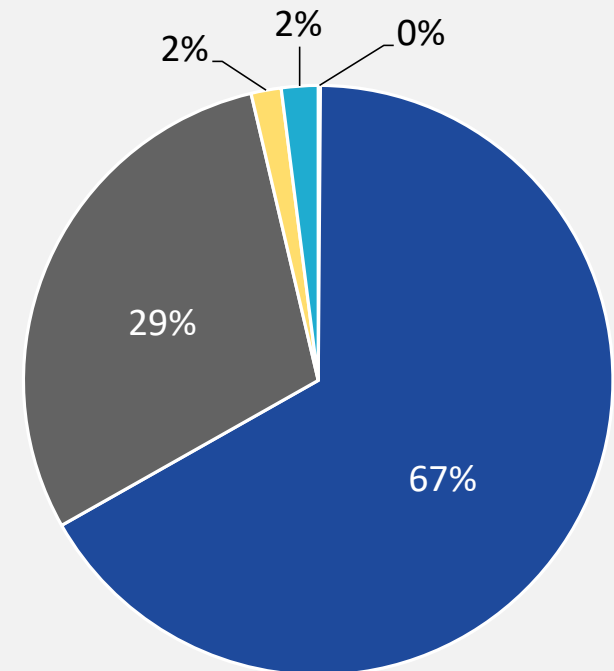
81% of the County's revenue comes from Property Taxes and Other local Taxes.



# Property Tax Update



Categories as a % of Property Taxes



Real Estate and Personal Property taxes make up 96% of the County's Property Tax revenue

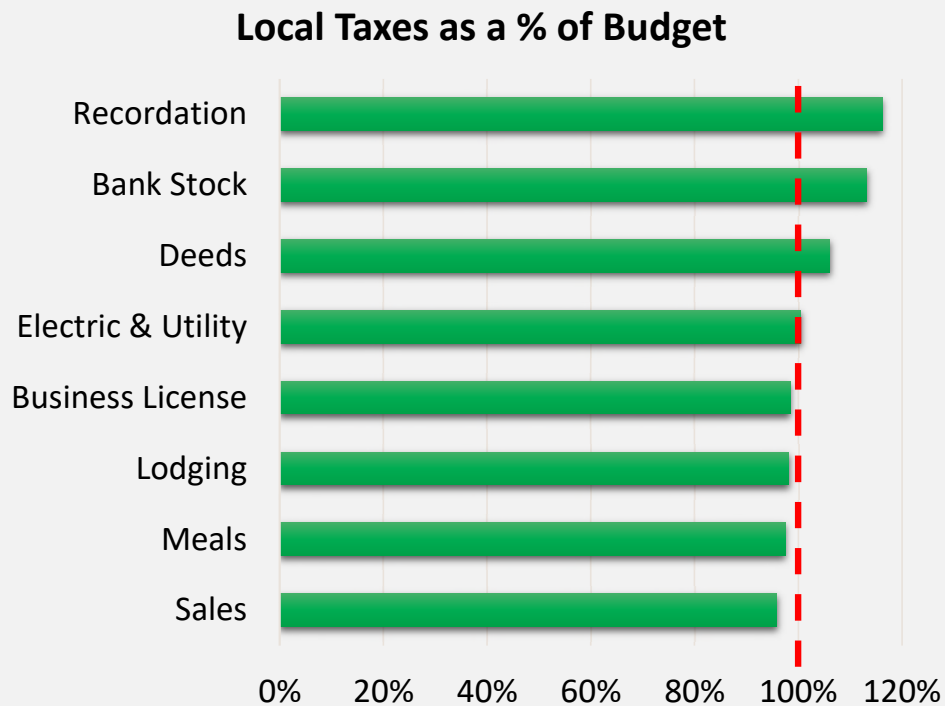
# Property Tax Update

Additional Revenue from Tax Increase	Additional Revenue Estimated in FY25	Actual Revenue Above Budget
Real Estate (3.1 cent Increase)	\$760,827	\$641,954
Personal Property (15 cent increase)	\$215,455	\$479,271
<b>Total</b>	<b>\$976,282</b>	<b>\$1,121,224</b>

Real Estate exceeded budget by \$642k (2%)  
Personal Property exceeded budget by \$479k (3%)  
Total Above FY25 Budget = \$1,121,225



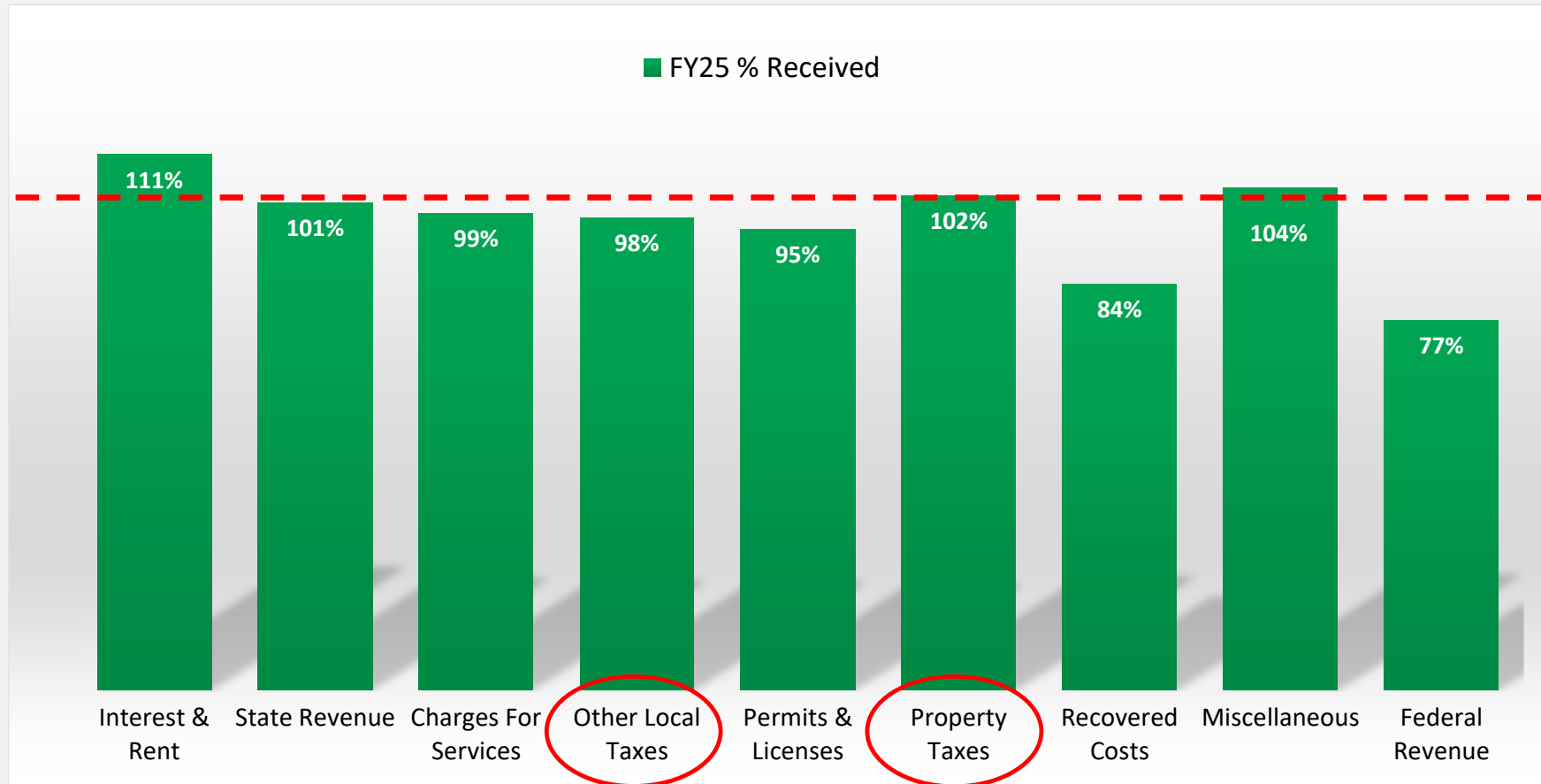
# Other Local Taxes



Other Local Taxes came in 2% (\$347k) under budget, due to a slowing in Sales, Meals, Lodging, & Business License taxes.



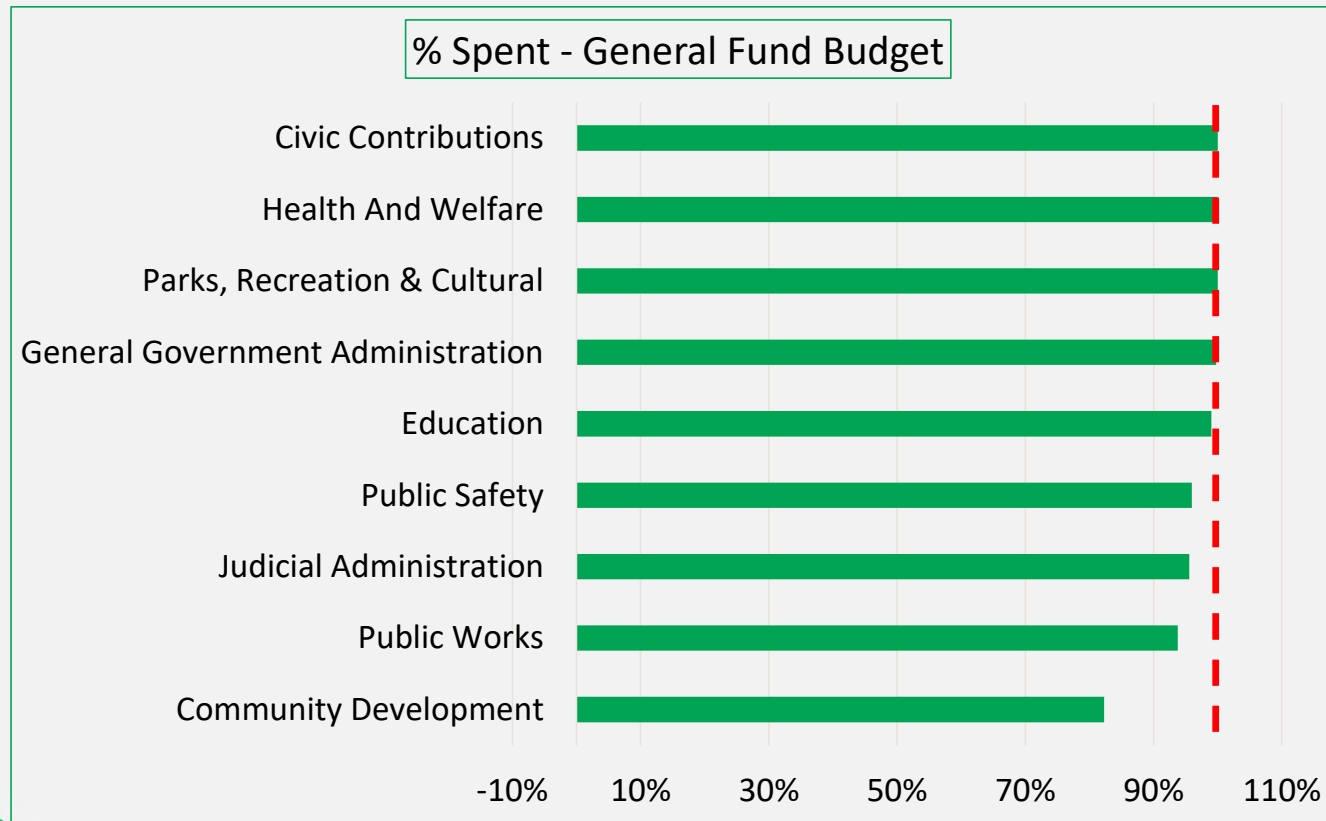
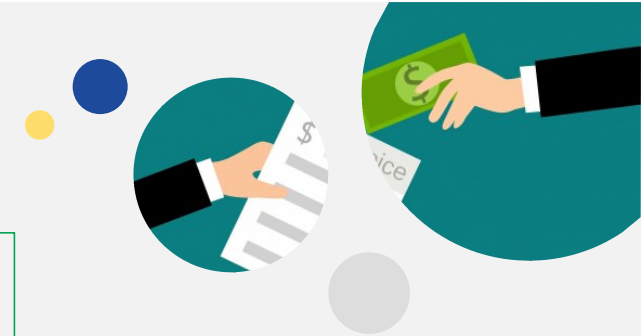
# General Fund Revenue



**Total General Fund revenue came in approximately \$830k higher than budgeted**



# General Fund Expenses



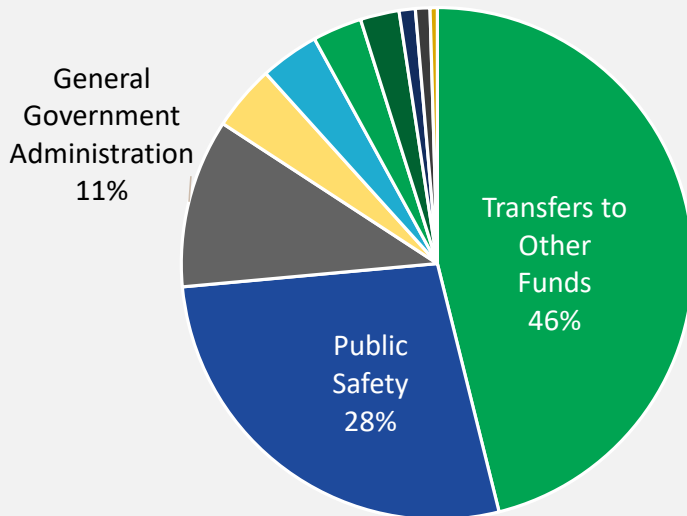
**General Fund  
Spending  
ended the  
year 3%  
under  
budget  
(\$1.5M)**





# General Fund Transfers

Summary of General Fund Expenditures



- **46% of the FY25 General Fund budget is transfers to support other funds.**
- **Transfers to these funds ended \$1.5m under budget.**

Transfers to other Funds	Budget	Actual	Savings
Schools	\$30,424,128	\$29,773,204	\$650,924
Social services	2,289,995	1,549,721	740,274
Children's Services Act	1,070,500	630,847	439,653
Capital Projects Fund	2,360,525	2,360,525	-
Debt Service Fund	4,096,215	4,137,890	(41,675)
<b>Total</b>	<b>\$40,241,363</b>	<b>\$38,449,226</b>	<b>\$1,789,176</b>
Transfer savings Budgeted			(300,000)
<b>Excess Transfer Savings</b>			<b>\$1,489,176</b>



# Fund Balance

Category	Policy	Amount
Total Government Expenditures less Bond Proceeds		\$ 145,033,616
Unassigned Fund Balance for 14% Policy Minimum	14.0%	\$ 20,304,706
Unassigned Fund Balance for 16% Policy Maximum	16.0%	\$ 23,205,379
<b>Estimated Unassigned Fund Balance at 6/30/2025</b>		<b>\$ 28,950,817</b>
Projected Use of Fund Balance FY2026:		
Budgeted FY2026 Capital Transfer		(3,843,877)
One-Time Funding to School Food Service		(450,000)
Carryovers included in FY26 Budget		(44,553)
Carryovers approved 8/5/2025		(14,074)
<b>Projected Unassigned Fund Balance at 6/30/2026</b>	<b>17.0%</b>	<b>\$ 24,598,313</b>
	Projected Excess Above 16%	\$ 1,392,934



# Grant Revenue

In FY2025 staff submitted 43 grant applications.  
\$1.7M in grant funds were awarded

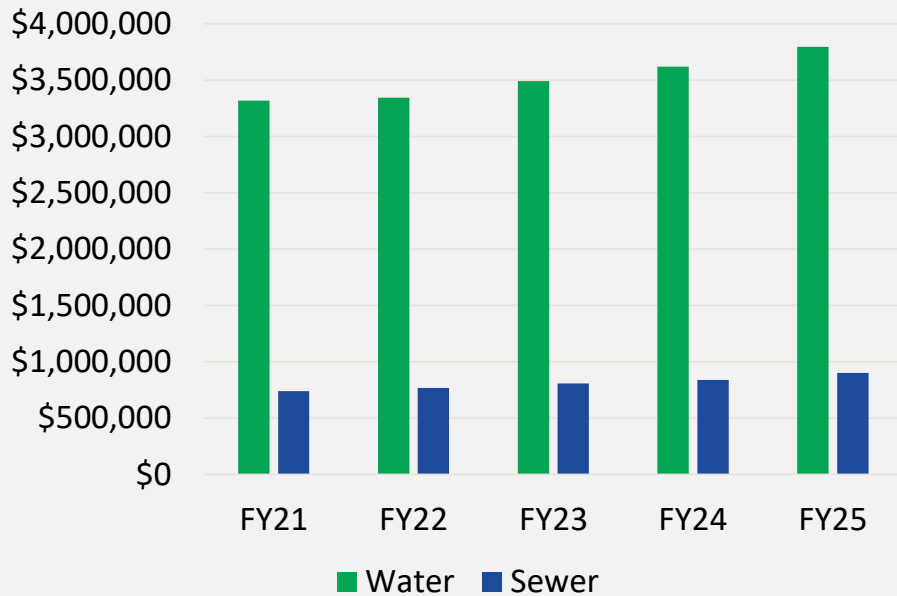


Out of 35 grants awarded in FY25, 14 were  
one time funding for:

- Cybersecurity & Security enhancements
- Comprehensive Plan Assistance
- Opioid programs
- Museum Exhibits and Accessibility
- Park Improvements
- Tourism/Marketing
- Child/Victim Witness Program
- Sheriff Overtime

# Utilities Fund

Water & Sewer Annual Revenue

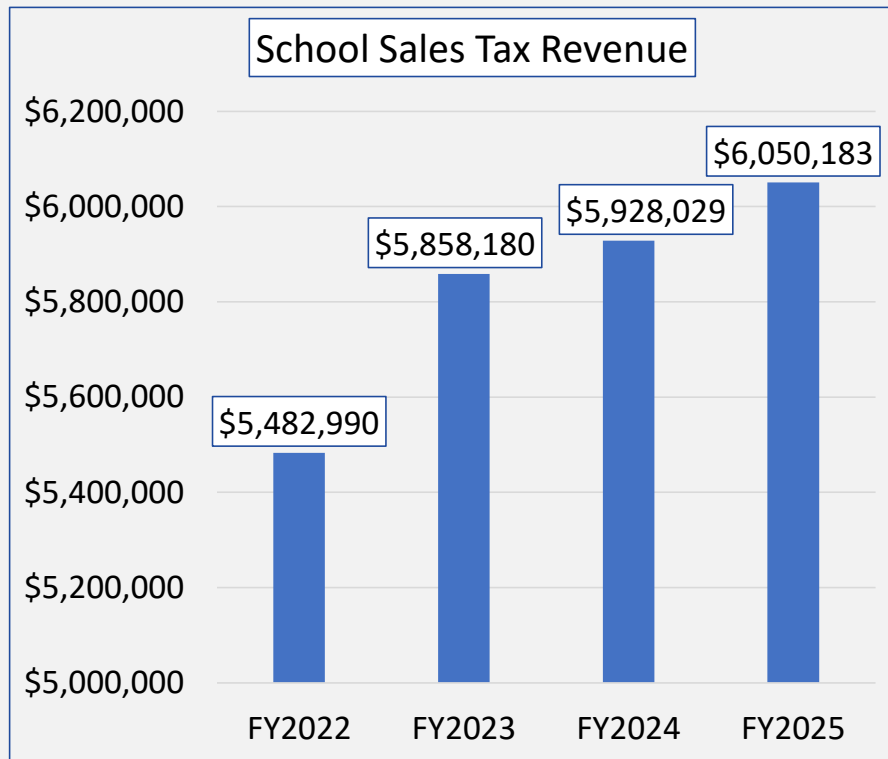


- Water and Sewer revenues were 5% and 7% higher than FY24, respectively.
- A total of \$1.0M in unassigned fund balance was used, leaving \$617k remaining balance.
- Rate increases approved in April will help begin to restore fund balance and pay new debt service that will fund approved capital projects.

Utilities Fund Balance	Development Fund	Unassigned	Total
FY24 Audited Balance	\$ 1,860,995	\$ 1,627,230	\$ 3,488,225
Addition to (Use of) Fund Balance	24,500	(1,010,677)	(986,177)
<b>FY25 Estimated Fund Balance</b>	<b>\$ 1,885,495</b>	<b>\$ 616,553</b>	<b>\$ 2,502,049</b>



# School Sales Tax Fund



## As of the end of FY2025:

- \$23.3M in total tax revenue
- \$1.3M in interest earnings
- \$8.5M spent on debt service of eligible projects
- \$7.5M estimated remaining at the end of 20-year period, AFTER all approved debt service is paid (including most recent HVAC borrowing)





# What's Next?



# Conclusion

FY2025 ended the year with closer margins than in past years. Fund balance will still end higher than expected due to transfer savings and conservative spending. Property tax revenues came over budget, as expected with the adopted tax increases, but were partially offset by shortfalls in other local taxes.

**Please let us know if you have questions or comments.**

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804-693-1385





**Gloucester County, VA**

**Fiscal Year 2025**

**Year-End  
Financial Update  
(Unaudited)**

September 16, 2025

Maria Calloway

Deputy County Administrator



# Revenue & Expenditure Summaries Governmental Funds:

General Fund

Social Services

Children Services Act

American Rescue Plan Act

Capital Projects

School Construction

Opioid Abatement

Debt Service

School Sales Tax

Mosquito Control

**COUNTY OF GLOUCESTER, VIRGINIA****General Fund**

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	Projected % of Budget Received/Spent
<b>Revenues</b>			
General Property Taxes	\$ 51,061,227	\$ 52,320,157	102%
Other Local Taxes	16,445,818	16,098,365	98%
Permits, Privilege Fees, Licenses	472,896	433,121	92%
Fines And Forfeitures	66,247	81,629	123%
Interest Earnings & Rent	1,132,272	1,257,304	111%
Charges For Services	1,350,819	1,334,924	99%
Miscellaneous	565,714	589,197	104%
Recovered Costs	1,249,345	1,052,432	84%
Intergovernmental:			
Commonwealth	10,413,870	10,532,389	101%
Federal	472,500	362,203	77%
Total Revenues	<u>\$ 83,230,708</u>	<u>\$ 84,061,721</u>	<u>101%</u>
<b>Expenditures and Transfers Out</b>			
General Government Administration	\$ 9,219,890	\$ 9,198,327	100%
Judicial Administration	2,705,711	2,585,685	96%
Public Safety	23,779,124	22,817,016	96%
Public Works	3,498,161	3,351,581	96%
Health And Welfare	802,798	802,798	100%
Education	31,315,958	30,656,290	98%
Parks, Recreation & Cultural	3,217,038	3,216,529	100%
Community Development	2,107,701	1,742,248	83%
Civic Contributions	381,802	381,802	100%
Transfers to Social services	2,289,995	1,549,721	68%
Transfers to Children's Services Act	1,070,500	630,847	59%
Transfers to Capital Projects Fund	2,360,525	2,360,525	100%
Transfers to Debt Service Fund	4,096,215	4,137,890	101%
Contingencies & Pay Matters	(195,732)	-	0%
Transfer savings	(300,000)	-	0%
Total Expenditures & Transfers Out	<u>\$ 86,349,686</u>	<u>\$ 83,431,260</u>	<u>97%</u>
Net change in fund balances	\$ (3,118,978)	\$ 630,462	
Fund balances - beginning	31,236,526	31,236,526	
Fund balances - ending	<u><u>\$ 28,117,548</u></u>	<u><u>\$ 31,866,988</u></u>	



## COUNTY OF GLOUCESTER, VIRGINIA

### Social Services

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	<u>Adjusted Budget</u>	<u>Year-End Unaudited</u>	<u>% of Budget Received/Spent</u>
<b>Revenues</b>			
Miscellaneous	\$ -	\$ -	\$ 0%
Intergovernmental:			
Commonwealth	\$ 1,766,131	\$ 1,431,501	81%
Federal	2,615,281	2,744,801	105%
Total intergovernmental	<u>4,381,412</u>	<u>4,176,303</u>	<u>95%</u>
Total Revenues	<u>\$ 4,381,412</u>	<u>\$ 4,176,303</u>	<u>95%</u>
<b>Expenditures</b>			
Administration	\$ 4,794,740	\$ 4,412,294	92%
Public Assistance	1,772,500	1,257,988	71%
Purchased Services	61,300	49,798	81%
Grants	38,800	2,927	8%
Board Of Public Welfare	4,067	4,010	99%
Total Expenditures	<u>\$ 6,671,407</u>	<u>\$ 5,727,017</u>	<u>86%</u>
Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	<u>\$ (2,289,995)</u>	<u>\$ (1,550,714)</u>	<u>68%</u>
<b>Other Financing Sources</b>			
Transfers from General Fund	<u>\$ 2,289,995</u>	<u>\$ 1,550,714</u>	<u>68%</u>
Total other financing sources (uses)	<u>\$ 2,289,995</u>	<u>\$ 1,550,714</u>	<u>68%</u>
Net change in fund balances	\$ -	\$ -	-
Fund balances - beginning	-	-	-
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

Children Services Act Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	% of Budget Received/Spent
Revenues			
Miscellaneous	\$ 3,720	\$ 5,567	150%
Intergovernmental:			
Commonwealth	1,402,165	799,402	57%
Federal	18,000	14,046	78%
Total Revenues	\$ 1,423,885	\$ 819,015	58%
Expenditures			
CSA Program Expenses	\$ 2,494,385	\$ 1,449,862	58%
Total Expenditures	\$ 2,494,385	\$ 1,449,862	58%
Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (1,070,500)	\$ (630,847)	59%
Other Financing Sources			
Transfers from General Fund	\$ 1,070,500	\$ 630,847	59%
Total other financing sources	\$ 1,070,500	\$ 630,847	59%
Net change in fund balances	\$ -	\$ -	-
Fund balances - beginning	-	-	-
Fund balances - ending	\$ -	\$ -	-

COUNTY OF GLOUCESTER, VIRGINIA

American Rescue Plan Act Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	% of Budget Received/Spent
<b>Revenues</b>			
Intergovernmental:			
Federal	\$ 1,543,275	\$ 839,014	54%
Total Revenues	\$ 1,543,275	\$ 839,014	54%
<b>Expenditures</b>			
Employee Bonuses-Sheriff	\$ 31,193	\$ 22,037	71%
Utilities Projects	1,468,166	816,978	56%
Unavailable	43,916	-	0%
Total Expenditures	\$ 1,543,275	\$ 839,014	54%
Revenues Over (Under) Expenditures	\$ -	\$ -	
Fund balances - beginning	-	-	
Fund balances - ending	\$ -	\$ -	

## COUNTY OF GLOUCESTER, VIRGINIA

### Capital Projects Fund (Excludes GHS)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	<u>Adjusted Budget</u>	<u>Year-End Unaudited</u>	<u>% of Budget Received/Spent</u>
<b>Revenues:</b>			
Revenue from local sources:			
Revenue from use of money:	\$ -	\$ 1,509	0%
Total revenue from use of money	\$ -	\$ 1,509	0%
Miscellaneous:			
Cash contribution - Broadband	-	8,000	0%
Private contribution - broadband	\$ 29,633	\$ 29,634	100%
In-kind rental income - broadband	36,000	36,000	100%
Homeowner contributions - FEMA projects	79,109	29,038	37%
Donation-Friends of Gloucester County Animal Control	10,000	8,400	84%
Total revenue from local sources	\$ 154,742	\$ 112,581	73%
Intergovernmental:			
Revenue from the Commonwealth:			
Categorical aid:			
State grant - VPA (Aberdeen Dock/Dredging)	\$ 70,532	\$ -	0%
State grant - VDEM Generator	128,000	-	0%
State grant - VATI broadband	120,391	42,464	35%
State grant - VDEM FEMA projects	316,434	111,646	35%
Total revenue from the Commonwealth	\$ 635,357	\$ 154,110	24%
Revenue from the federal government:			
Categorical aid:			
Federal grants - FEMA	\$ 2,089,935	\$ 644,695	31%
Total revenue from the federal government	\$ 2,089,935	\$ 644,695	31%
Total Revenues	\$ 2,880,034	\$ 912,895	32%

**COUNTY OF GLOUCESTER, VIRGINIA****Capital Projects Fund (Excludes GHS)**

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited

For the Year Ended June 30, 2025

	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received/Spent</b>
<b>Expenditures:</b>			
School Security-Door System	\$ 379,482	\$ 285,870	75%
Broadband	462,107	192,330	42%
Animal Control Improvements	10,000	8,400	84%
County paving program	423,040	416,593	98%
Aberdeen & Timberneck Creek dredging	70,532	-	0%
FEMA Hazard Mitigation Projects	2,485,478	811,394	33%
Older adult facility	24,500	18,397	75%
Historic building preservation	406,272	14,962	4%
Parks, Recreation & Tourism ADA improvements	70,257	41,024	58%
School project contingency	127,293	127,293	100%
Bus Replacement	647,694	647,694	100%
School Security Improvements	288,531	273,788	95%
Bus Garage Conversion/Building 4 Renovation	873,075	963,146	110%
Elevator Replacement/Refurb	191,100	61,589	32%
Generator Replacement	80,000	77,840	97%
Generator Replacement-Grant Funded	128,000	-	0%
Inflation contingency	76,923	-	0%
Sheriff Toughbooks	182,034	182,034	100%
Total Expenditures	<u>\$ 6,926,318</u>	<u>\$ 4,122,352</u>	<u>60%</u>
Revenues over (under) expenditures	(4,046,284)	(3,209,457)	79%
<b>Other Financing Sources (Uses)</b>			
General Fund Transfers	\$ 2,360,525	2,360,525	100%
Fund balance - committed	65,649	33,359	51%
Fund balance - capital projects fund	1,651,443	1,160,410	70%
Total Other Financing Sources (Uses)	<u>\$ 4,077,617</u>	<u>\$ 3,554,294</u>	<u>87%</u>



COUNTY OF GLOUCESTER, VIRGINIA

School Construction Fund (Gloucester High School Renovation)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	% of Budget Received/Spent
<b>Revenues:</b>			
Federal Funds	\$ 1,638,097	\$ 773,111	47%
Total Revenues	\$ 1,638,097	\$ 773,111	47%
<b>Expenditures:</b>			
Gloucester High School Renovation	\$ 24,080,428	\$ 15,816,717	66%
<b>Other Financing Sources</b>			
VPSA Bond Proceeds	\$ 22,442,331	\$ 15,239,923	68%
SNAP Interest	-	576,794	0%
Total Other Financing Sources	\$ 22,442,331	\$ 15,816,717	70%

COUNTY OF GLOUCESTER, VIRGINIA

Opioid Abatement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	<u>Adjusted Budget</u>	<u>Year-End Unaudited</u>	<u>% of Budget Received/Spent</u>
<b>Revenues:</b>			
Direct distribution payments	\$ 50,798	\$ 80,953	159%
OAA individual	67,717	67,717	
Gold standard inc	4,429	4,429	100%
OAA grant	215,485	215,485	
Total Revenues	<u>\$ 338,429</u>	<u>\$ 368,584</u>	<u>109%</u>
<b>Expenditures:</b>			
Opioid abatement	\$ 338,429	\$ 305,871	90%
Total Expenditures	<u>\$ 338,429</u>	<u>\$ 305,871</u>	<u>90%</u>
 Fund balance - beginning	 \$ 239,824	 \$ 239,824	
Change in fund balance	-	62,713	
Fund balance - ending	<u><u>\$ 239,824</u></u>	<u><u>\$ 302,537</u></u>	

## COUNTY OF GLOUCESTER, VIRGINIA

### Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	<u>Adjusted Budget</u>	<u>Year-End Unaudited</u>	<u>% of Budget Received/Spent</u>
<b>Revenues:</b>			
State VPSA refunding savings	\$ 104,414	\$ 55,708	53%
Federal QSCB interest rebate	225,060	237,295	105%
Total Revenues	<u>\$ 329,474</u>	<u>\$ 293,002</u>	<u>89%</u>
<b>Expenditures:</b>			
School sales tax eligible projects:			
Principal retirement	\$ 1,600,845	\$ 1,600,845	100%
Interest and other fiscal charges	3,170,603	3,170,603	100%
School sales tax ineligible projects:			
Radio Lease	467,773	467,773	100%
Principal retirement	2,939,961	2,939,961	100%
Interest and other fiscal charges	1,110,241	1,023,159	92%
Total Expenditures	<u>\$ 9,289,423</u>	<u>\$ 9,202,340</u>	<u>99%</u>
<b>Other Financing Sources (Uses)</b>			
General fund transfers	\$ 4,096,215	\$ 4,137,890	101%
School sales tax transfers	<u>4,863,734</u>	<u>4,771,448</u>	<u>98%</u>
Total Other Financing Sources (Uses)	<u>\$ 8,959,949</u>	<u>\$ 8,909,337</u>	<u>99%</u>
<b>Net change in fund balance</b>			
Fund balance - beginning	\$ -	\$ -	
Use of Fund Balance	-	-	
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

COUNTY OF GLOUCESTER, VIRGINIA

School Sales Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	% of Budget Received/Spent
Revenues:			
Revenue from local sources:			
Revenue from use of money:			
Interest	\$ 281,244	\$ 685,458	244%
Total revenue from use of money	\$ 281,244	\$ 685,458	244%
Other Local Taxes			
School Sales Tax	\$ 6,256,551	\$ 6,050,183	97%
Total Revenue	\$ 6,537,795	\$ 6,735,641	103%
Expenditures:			
Transfer to Debt Service Fund	\$ 4,863,734	\$ 4,771,448	98%
Reserve for Future Debt Service	1,674,061	-	0%
Total Expenditures	\$ 6,537,795	\$ 4,771,448	98%
Beginning fund balance	\$ 14,152,269	\$ 14,152,269	
Change in fund balance	1,674,061	1,964,194	
Ending fund balance	\$ 15,826,330	\$ 16,116,463	

COUNTY OF GLOUCESTER, VIRGINIA

Mosquito Control Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	% of Budget Received/Spent
Revenues			
General Property Taxes	\$ 122,529	\$ 131,125	107%
Total revenues	\$ 122,529	\$ 131,125	107%
Expenditures			
Personnel:			
Personnel	\$ 21,826	\$ 13,966	64%
Facilities maintenance repair & replace	-	-	0%
Mosquito control operations	97,600	92,631	95%
Total operating expenditures	\$ 119,426	\$ 106,597	89%
Revenues over (under) Expenditures	\$ 3,103	\$ 24,528	790%
Other Financing Sources			
Use of Fund Balance	\$ -	\$ -	0%
Other Financing Sources and Uses	\$ -	\$ -	0%
Net Income	\$ 3,103	\$ 24,528	
Fund Balance - Beginning	\$ 170,216	\$ 170,216	
Fund Balance - Ending	\$ 173,319	\$ 194,744	





# Revenue & Expenditure Details Governmental Funds:

General Fund

Social Services

Comprehensive Services Act

American Rescue Plan Act

Capital Projects

School Construction

Opioid Abatement

Debt Service

School Sales Tax

Mosquito Control

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

Fund, Major and Minor Revenue Source	Adjusted Budget	Year-End Unaudited	% of Budget Received
<b>General Fund:</b>			
Revenue from local sources:			
General property taxes:			
Current real estate taxes	\$ 33,298,462	\$ 34,102,890	102%
Delinquent real estate taxes	951,811	789,337	83%
Real and personal public service corporation taxes	958,928	1,051,641	110%
Current personal property taxes	13,487,527	13,863,365	103%
Delinquent personal property taxes	1,484,594	1,588,027	107%
Mobile home taxes	66,792	61,519	92%
Penalties	510,141	556,268	109%
Interest	302,972	307,111	101%
Total general property taxes	\$ 51,061,227	\$ 52,320,157	102%
Other local taxes:			
Local sales and use taxes	\$ 7,941,178	\$ 7,611,238	96%
Consumers' utility taxes	755,468	755,005	100%
Electric consumption taxes	129,549	134,264	104%
Business license taxes	2,639,042	2,598,938	98%
Bank stock taxes	352,968	399,208	113%
Taxes on recordation	400,516	465,490	116%
Deeds of conveyence	129,835	137,675	106%
Restaurant food taxes	3,655,625	3,563,181	97%
Hotel and motel room taxes	441,637	433,366	98%
Total other local taxes	\$ 16,445,818	\$ 16,098,365	98%

**COUNTY OF GLOUCESTER, VIRGINIA****Revenue Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
Permits, privilege fees, and regulatory licenses:			
Animal licenses	\$ 35,594	\$ 27,463	77%
Dangerous dog licenses	150	940	627%
Exotic animal licenses	75	75	100%
Land use application fees	1,560	2,240	144%
Transfer fees	1,748	1,434	82%
Zoning permits-construction	24,003	900	4%
Zoning permits-business license	10,000	9,310	93%
Subdivision plat fee	3,250	2,110	65%
Zoning verification fee	-	22,145	
Zoning variance and appeals	1,650	550	33%
Site plan approval	15,000	7,800	52%
Rezoning code amendment	2,480	11,000	444%
Chesapeake Bay permits	7,250	11,850	163%
Stormwater	33,766	38,985	115%
Building permits	315,977	279,884	89%
Soil erosion permits	8,820	7,210	82%
Wetland permits	7,073	8,500	120%
Open burn permits	250	225	90%
Wetlands in lieu	4,250	500	12%
Total permits, privilege fees, and regulatory licenses	\$ 472,896	\$ 433,121	92%
Revenue from local sources:			
Fines and forfeitures:			
Court fines and forfeitures	\$ 66,212	\$ 80,629	122%
Parking fines	35	-	0%
Bus Patrol	-	1,000	0%
Total fines and forfeitures	\$ 66,247	\$ 81,629	123%
Revenue from use of money and property:			
Interest income	\$ 996,272	\$ 1,097,731	110%
Rental income	6,500	6,232	96%
Health Department rental	91,605	92,946	101%
Tower lease	35,128	60,395	172%
Tower lease Interest	2,767	-	0%
Total revenue from use of money and property	\$ 1,132,272	\$ 1,257,304	111%

**COUNTY OF GLOUCESTER, VIRGINIA****Revenue Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
Charges for services:			
Charges for courthouse maintenance	\$ 9,800	\$ 13,191	135%
Charges for circuit court judge fees	57,172	62,433	109%
Charges for courthouse security	85,972	88,170	103%
Charges for jail fees	7,635	7,187	94%
Charges for probation	8,560	9,794	114%
Charges for use of credit cards	80,000	93,805	117%
Charges for Sheriff fees	1,000	181	18%
Charges for Sheriff special investigation fees	3,279	3,129	95%
Charges for work release fees	26,600	33,416	126%
Charges for Commonwealth's Attorney	3,031	3,882	128%
Charges for animal shelter fees	8,690	16,006	184%
Charges for sanitation and waste removal	728,709	624,496	86%
Charges for recreation class fees	140,000	138,445	99%
Charges for parks	65,000	86,698	133%
Charges for park concessions	5,000	4,831	97%
Charges for daffodil festival	77,583	98,787	127%
Charges for sale of daffodil items	6,500	15,992	246%
Charges for sale of tourism items	16,288	16,773	103%
Charges for sale of commemorative items	5,000	4,041	81%
Charges for library	15,000	13,639	91%
Charges for Street Maps	-	28	0%
Total charges for services	\$ 1,350,819	\$ 1,334,924	99%
Miscellaneous:			
Donations	\$ 41,884	\$ 35,764	85%
Surplus tax sales	150,000	190,142	127%
Cable EG capital grant	40,916	17,895	44%
Returned check fees	1,295	1,645	127%
Other income	331,619	334,713	101%
Total miscellaneous	\$ 565,714	\$ 589,197	104%

**COUNTY OF GLOUCESTER, VIRGINIA****Revenue Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
Revenue from local sources:			
Recovered costs:			
Recovered costs sheriff	\$ 85,000	\$ 149,187	176%
Recovered costs Jail	29,240	28,153	96%
Recovered costs treasurer	80,000	87,535	109%
Recovered costs probation	87,800	87,190	99%
Recovered Costs miscellaneous	-	455	-
Recovered costs demolition	11,505	2,462	21%
Recovered costs grants	172	-	0%
Recovered costs repair & maintenance	-	428	-
Recovered costs automobile expense	6,311	11,170	177%
Recovered cost fuel	99,734	95,354	96%
Recovered cost library	3,676	2,686	73%
Recovered cost animal control	1,000	3,803	380%
Recovered costs court appointed attorney	2,315	2,971	128%
Recovered costs bill in equity	18,075	14,692	81%
Recovered cost purchasing	-	241	-
Recovered costs NG 911	8,234	-	0%
Recovered costs clerk document reproduction	-	4,367	0%
Recovered costs solar inspections	815,283	561,740	69%
Recovered costs Commonwealth Attorney	1,000	-	0%
Total recovered costs	\$ 1,249,345	\$ 1,052,432	84%
 Total revenue from local sources	 \$ 72,344,338	 \$ 73,167,129	 101%
Intergovernmental:			
Revenue from the Commonwealth:			
Noncategorical aid:			
Communication tax	\$ 1,028,610	\$ 991,675	96%
Motor vehicle carriers' tax	1,000	-	0%
Personal property tax relief funds	2,778,640	2,778,640	100%
Mobile home titling tax	32,232	72,140	224%
Motor vehicle rental tax	94,110	114,472	122%
Total noncategorical aid	\$ 3,934,592	\$ 3,956,926	101%

# COUNTY OF GLOUCESTER, VIRGINIA

## [Revenue Details](#) - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
Categorical aid:			
Shared expenses:			
Commonwealth's attorney	\$ 533,193	\$ 539,201	101%
Sheriff	3,496,868	3,637,653	104%
Jail	107,702	65,785	61%
Asset forfeiture	28,879	8,218	28%
Commissioner of revenue	204,004	206,808	101%
Treasurer	222,039	223,678	101%
Registrar	65,216	73,667	113%
Electoral board	7,483	8,638	115%
Clerk of the Circuit Court	376,882	385,987	102%
Rescue Squad	44,590	44,073	99%
Fire Programs	174,295	198,391	114%
Total shared expenses	\$ 5,261,151	\$ 5,392,100	102%
Revenue from the Commonwealth:			
Other categorical aid:			
State grant-school resource officer	\$ 165,853	\$ 162,290	98%
Victim-witness grant	31,413	40,006	127%
Internet crimes against children grant	25,325	60,035	237%
Probation & pretrial	442,437	454,363	103%
Sheriff V/W Protect Grant	25,000	61	0%
State grant-tourism	45,000	25,000	56%
Litter control grant	18,588	16,390	88%
Litter EPS grant	4,039	3,152	
PSAP Grant (Dispatcher training)	64,000	1,943	3%
E911 wireless grant	146,478	153,051	104%
Library grant	247,894	247,894	100%
Emergency management grant	2,100	2,100	100%
Forest Sustainability FD	-	17,079	-
Total other categorical aid	\$ 1,218,127	\$ 1,183,363	97%
Total categorical aid	\$ 6,479,278	\$ 6,575,463	101%
Total revenue from the Commonwealth	\$ 10,413,870	\$ 10,532,389	101%
Revenue from the federal government:			
Noncategorical aid:			
Payments in lieu of taxes	\$ 778	\$ 916	118%

**COUNTY OF GLOUCESTER, VIRGINIA****Revenue Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
Categorical aid:			
DMV ground transportation safety grant			
V-stop prosecutor grant	\$ 41,174	\$ 26,565	65%
Public assistance and welfare administration	156,750	156,750	100%
Emergency management services	13,644	13,644	100%
Highway safety grant	40,872	45,460	111%
Asset Forfeiture -Federal	3,668	642	18%
Asset forfeiture - Treas	22,005	1,131	5%
Victim witness grant	65,371	66,237	101%
Sheriff ATF Reimbursement	20,000	10,730	54%
Federal Grants	107,160	34,628	32%
Other federal grants	1,078	5,500	510%
Total categorical aid	\$ 471,722	\$ 361,287	77%
 Total revenue from the federal government	\$ 472,500	\$ 362,203	77%
Use of fund balance	\$ 3,118,978	\$ -	0%
Total General Fund	\$ 86,349,686	\$ 84,061,721	97%

**Special Revenue Funds:****Social Services Fund:**

Intergovernmental:

Revenue from the Commonwealth:

Categorical aid:

Public assistance and welfare administration	\$ 1,766,131	\$ 1,431,501	81%
Total categorical aid	\$ 1,766,131	\$ 1,431,501	81%
 Total revenue from the Commonwealth	\$ 1,766,131	\$ 1,431,501	81%

Revenue from the federal government:

Categorical aid:

Public assistance and welfare administration	\$ 2,615,281	\$ 2,744,801	105%
Total categorical aid	\$ 2,615,281	\$ 2,744,801	105%
 Total revenue from the federal government	\$ 2,615,281	\$ 2,744,801	105%
Transfers from General Fund	\$ 2,289,995	\$ 1,550,714	68%
Total Social Services Fund	\$ 6,671,407	\$ 5,727,017	86%



# COUNTY OF GLOUCESTER, VIRGINIA

## [Revenue Details](#) - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
<b>Children's Services Act Fund:</b>			
Revenue from local sources:			
Miscellaneous:			
Other miscellaneous	\$ 3,720	\$ 5,567	150%
Total revenue from local sources	\$ 3,720	\$ 5,567	150%
Intergovernmental:			
Revenue from the Commonwealth:			
Categorical aid:			
Public assistance and welfare administration	\$ 2,280	\$ 1,779	78%
Comprehensive services act	1,399,885	797,623	57%
Total categorical aid	\$ 1,402,165	\$ 799,402	57%
Total revenue from the Commonwealth	\$ 1,402,165	\$ 799,402	57%
Revenue from the federal government:			
Categorical aid:			
Public assistance and welfare administration	\$ 18,000	\$ 14,046	78%
Total revenue from the federal government	\$ 18,000	\$ 14,046	78%
Transfers from General Fund	\$ 1,070,500	\$ 630,847	59%
Total Children's Services Act Fund	\$ 2,494,385	\$ 1,449,862	58%
<b>American Rescue Plan Act Fund:</b>			
Revenue from the federal government:			
Categorical aid:			
American Rescue Plan Act funds	\$ 1,469,153	\$ 816,978	56%
American Rescue Plan - LATCF	34,425	22,037	64%
Fund Balance Restricted	39,697	-	0%
Total revenue from the federal government	\$ 1,543,275	\$ 839,014	54%
Total American Rescue Plan Act Fund	\$ 1,543,275	\$ 839,014	54%
<b>Special Revenue Funds:</b>			
<b>Mosquito Control Fund:</b>			
Revenue from local sources:			
General property taxes:	\$ 122,529	\$ 131,125	107%
Addition to Fund Balance	(3,103)	-	0%
Total Mosquito Control Fund	\$ 119,426	\$ 131,125	110%

# COUNTY OF GLOUCESTER, VIRGINIA

## [Revenue Details](#) - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

Fund, Major and Minor Revenue Source	Adjusted Budget	Year-End Unaudited	% of Budget Received
<b>Opioid Abatement Fund</b>			
Revenue from local sources:			
Miscellaneous:			
Local Direct Distributions	\$ 50,798	\$ 80,953	159%
Local Individual Distributions	67,717	67,717	100%
Gold Standard Incentive	4,429	4,429	100%
NNRJ MAT Grant	215,485	215,485	100%
Fed Direct Distributions	-	-	0%
Total Opioid Abatement Fund	<u>\$ 338,429</u>	<u>\$ 368,584</u>	<u>109%</u>
 Total Special Revenue Funds	 <u>\$ 11,166,922</u>	 <u>\$ 8,515,602</u>	 <u>76%</u>
<b>Debt Service Fund:</b>			
Intergovernmental:			
Revenue from the Commonwealth:			
Noncategorical aid:			
Other noncategorical aid	\$ 104,414	\$ 55,708	53%
Total noncategorical aid	<u>\$ 104,414</u>	<u>\$ 55,708</u>	<u>53%</u>
Revenue from the federal government:			
Noncategorical aid:			
Other noncategorical aid	\$ 225,060	\$ 237,295	105%
Total noncategorical aid	<u>\$ 225,060</u>	<u>\$ 237,295</u>	<u>105%</u>
Transfers from General Fund	\$ 4,096,215	\$ 4,137,890	101%
Transfers from School Sales Tax Fund	4,863,734	4,771,448	98%
Total Debt Service Fund	<u>\$ 9,289,423</u>	<u>\$ 9,202,340</u>	<u>99%</u>
<b>School Sales Tax Fund</b>			
Revenue from local sources:			
Other local taxes:			
School sales tax	\$ 6,256,551	\$ 6,050,183	97%
Revenue from the use of money	\$ 281,244	\$ 685,458	244%
Total school sales tax fund	<u>\$ 6,537,795</u>	<u>\$ 6,735,641</u>	<u>103%</u>

**COUNTY OF GLOUCESTER, VIRGINIA****Revenue Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
<b>Capital Projects Funds:</b>			
<b>County Capital Improvements Fund:</b>			
Revenue from local sources:			
Revenue from use of money and property:			
Revenue from the use of money	\$ -	\$ 1,509	0%
Total revenue from use of money and property	\$ -	\$ 1,509	0%
Miscellaneous:			
Contributions-FEMA homeowner match	\$ 79,109	\$ 29,038	37%
Contributions-open broadband	29,633	29,634	100%
In-kind rental income	36,000	36,000	100%
Miscellaneous donations	10,000	8,400	84%
Total miscellaneous	\$ 154,742	\$ 111,072	72%
Total revenue from local sources	\$ 154,742	\$ 112,581	73%
Intergovernmental:			
Revenue from the Commonwealth:			
Categorical aid:			
VPA dredging grant	\$ 70,532	\$ -	0%
Virginia telecommunications initiative (VATI) grant	120,391	42,464	35%
State Grant-VDEM	128,000	-	0%
State Grant-FEMA	316,434	111,646	35%
Total categorical aid	\$ 635,357	\$ 154,110	24%
Total revenue from the Commonwealth	\$ 635,357	\$ 154,110	24%
Revenue from the federal government:			
Categorical aid:			
FEMA Grants	\$ 2,089,935	\$ 644,695	31%
Total categorical aid	\$ 2,089,935	\$ 644,695	31%
Total revenue from the federal government	\$ 2,089,935	\$ 644,695	31%
Transfers from General Fund	\$ 2,360,525	\$ 2,360,525	100%
Use of fund balance	1,717,092	-	0%
Total County Capital Improvements Fund	\$ 6,957,651	\$ 3,271,911	47%

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

Fund, Major and Minor Revenue Source	Adjusted Budget	Year-End Unaudited	% of Budget Received
High School Construction Fund			
ESSER III	\$ 658,949	\$ -	0%
HVAC ARP grant	979,148	773,111	79%
Total federal funds	\$ 1,638,097	\$ 773,111	47%
Other funding sources:			
Restricted Interest earnings	\$ -	\$ 576,794	0%
Use of fund balance	22,442,331	-	0%
Total other funding sources	\$ 22,442,331	\$ 576,794	3%
Total High School Construction Fund	\$ 24,080,428	\$ 1,349,904	6%
Total Capital Projects Funds	\$ 31,038,079	4,621,815	15%
Total Primary Government	\$ 144,381,905	\$ 113,137,120	78%

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
<b>General Fund:</b>			
General government administration:			
Legislative:			
Board of supervisors	\$ 268,340	\$ 243,157	91%
General and financial administration:			
County administrator	\$ 905,268	\$ 930,751	103%
Human resources	757,410	774,933	102%
Safety	4,704	4,394	93%
County attorney	396,487	398,257	100%
Commissioner of revenue	863,233	835,583	97%
Real estate assessment	617,781	595,193	96%
Treasurer	1,067,867	1,059,912	99%
Fiscal services	768,659	868,219	113%
Information technology	2,047,277	2,007,597	98%
GIS	500,896	491,588	98%
Purchasing	452,617	441,155	97%
Insurance	151,039	126,272	84%
Total general and financial administration	\$ 8,533,238	\$ 8,533,854	100%
Board of elections:			
Electoral board and officials	\$ 418,312	\$ 421,315	101%
Total board of elections	\$ 418,312	\$ 421,315	101%
Total general government administration	\$ 9,219,890	\$ 9,198,327	100%
Judicial administration:			
Courts:			
Circuit court	\$ 113,549	\$ 111,171	98%
General district court	20,040	20,667	103%
Magistrate	500	793	159%
Juvenile and domestic relations district court	8,204	6,052	74%
Clerk of the circuit court	835,436	757,560	91%
Victim and witness assistance	160,932	159,798	99%
Court services unit	256,051	257,372	101%
Group home commission	101,801	101,801	100%
Total courts	\$ 1,496,513	\$ 1,415,213	95%

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
Commonwealth's attorney:			
Commonwealth's attorney	\$ 1,209,198	\$ 1,170,472	97%
Total commonwealth's attorney	\$ 1,209,198	\$ 1,170,472	97%
Total judicial administration	\$ 2,705,711	\$ 2,585,685	96%
Public safety:			
Law enforcement and traffic control:			
Sheriff	\$ 9,179,278	\$ 8,711,734	95%
Grant funded SRO	262,723	287,375	109%
Total law enforcement and traffic control	\$ 9,442,001	\$ 8,999,109	95%
Fire and rescue services:			
Volunteer fire and rescue squads	\$ 5,701,726	\$ 5,758,102	101%
Radio system	984,460	953,216	97%
State forestry service	7,497	7,494	100%
Office of emergency services	283,911	307,566	108%
Total fire and rescue services	\$ 6,977,594	\$ 7,026,378	101%
Correction and detention:			
County operated institutions	\$ 4,016,521	\$ 3,850,945	96%
Pretrial	333,649	330,719	99%
Probation	356,097	336,148	94%
Total correction and detention	\$ 4,706,267	\$ 4,517,812	96%
Inspections:			
Building	\$ 767,660	\$ 672,131	88%
Total inspections	\$ 767,660	\$ 672,131	88%
Other protection:			
Environmental programs	\$ 1,267,942	\$ 956,953	75%
Animal control	616,160	641,388	104%
Medical examiner	1,500	3,245	216%
Total other protection	\$ 1,885,602	\$ 1,601,586	85%
Total public safety	\$ 23,779,124	\$ 22,817,016	96%

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
Public works:			
Maintenance of highways, streets, bridges and sidewalks:			
General engineering	\$ 391,224	\$ 358,617	92%
Total maintenance of highways, streets, bridges and sidewalks	\$ 391,224	\$ 358,617	92%
Sanitation and waste removal:			
Refuse collection and disposal	\$ 18,443	\$ 22,207	120%
Total sanitation and waste removal	\$ 18,443	\$ 22,207	120%
Maintenance of general buildings and grounds:			
General properties	\$ 3,088,494	\$ 2,970,757	96%
Total maintenance of buildings & grounds	\$ 3,088,494	\$ 2,970,757	96%
Total public works	\$ 3,498,161	\$ 3,351,581	96%
Health and welfare:			
Health:			
Supplement of local health department	\$ 493,500	\$ 493,500	100%
Rent of building	105,469	105,469	100%
Total health	\$ 598,969	\$ 598,969	100%
Mental health:			
Community services board	\$ 203,829	\$ 203,829	100%
Total mental health	\$ 203,829	\$ 203,829	100%
Total health and welfare	\$ 802,798	\$ 802,798	100%
Education:			
Other instructional costs:			
Contribution to community colleges	\$ 15,303	\$ 15,303	100%
Community engagement and public information	787,688	815,449	104%
Cable services	88,839	52,334	59%
Contribution to County School Board	30,424,128	29,773,204	98%
Total education	\$ 31,315,958	\$ 30,656,290	98%



**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
Parks, recreation, and cultural:			
Parks and recreation:			
Recreation centers and playgrounds	\$ 670,048	\$ 642,722	96%
Park operations	971,692	993,823	102%
Total parks and recreation	<u>\$ 1,641,740</u>	<u>\$ 1,636,545</u>	<u>100%</u>
Cultural enrichment:			
Daffodil festival	\$ 70,901	\$ 81,413	115%
Total cultural enrichment	<u>\$ 70,901</u>	<u>\$ 81,413</u>	<u>115%</u>
Library:			
Contribution to county library	\$ 1,504,397	\$ 1,498,571	100%
Total library	<u>\$ 1,504,397</u>	<u>\$ 1,498,571</u>	<u>100%</u>
Total parks, recreation, and cultural	<u>\$ 3,217,038</u>	<u>\$ 3,216,529</u>	<u>100%</u>
Community development:			
Planning and community development:			
Economic development	\$ 376,142	\$ 361,588	96%
Planning and zoning	1,093,275	876,789	80%
Tourism	469,592	333,349	71%
Total planning and community development	<u>\$ 1,939,009</u>	<u>\$ 1,571,726</u>	<u>81%</u>
Environmental management:			
Clean community program	\$ 31,427	\$ 34,244	109%
Total environmental management	<u>\$ 31,427</u>	<u>\$ 34,244</u>	<u>109%</u>
Cooperative extension program:			
Extension office	\$ 137,265	\$ 136,279	99%
Total cooperative extension program	<u>\$ 137,265</u>	<u>\$ 136,279</u>	<u>99%</u>
Total community development	<u>\$ 2,107,701</u>	<u>\$ 1,742,248</u>	<u>83%</u>

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
Nondepartmental:			
Contributions to civic organizations:			
Bay Aging	\$ 16,073	\$ 16,073	100%
VersAbility Resources	13,000	13,000	100%
Tidewater Soil & Water Conservation District	12,500	12,500	100%
Gloucester Housing Partnership	36,000	36,000	100%
Gloucester Mathews Free Clinic	65,000	65,000	100%
Avalon Center	5,000	5,000	100%
Bay Transit	199,729	199,729	100%
Boys & Girls Club of the Virginia Peninsula	30,000	30,000	100%
Gloucester Arts on Main	4,500	4,500	100%
Total contributions to civic organizations	\$ 381,802	\$ 381,802	100%
Contingency:			
County administrator contingency	\$ 250,000	\$ -	0%
Contingency-grants	172	-	0%
Facilities maintenance repair & replace (FMRR)	15,000	-	0%
Administrative increases	32,194	-	0%
Vacancy savings	(398,636)	-	0%
VRS	12,550	-	0%
HMP	(107,012)	-	0%
Total contingency	\$ (195,732)	\$ -	0%
Transfers out:			
Social services	\$ 2,289,995	\$ 1,549,721	68%
Children's Services Act	1,070,500	630,847	59%
Capital Projects Fund	2,360,525	2,360,525	100%
Debt Service Fund	4,096,215	4,137,890	101%
Transfer savings	(300,000)	-	0%
	\$ 9,517,235	\$ 8,678,983	91%
Total General Fund	\$ 86,349,686	\$ 83,431,260	97%

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
<b>Special Revenue Funds:</b>			
<b>Social Services Fund:</b>			
Health and welfare:			
Welfare and social services:			
Welfare administration	\$ 4,794,740	\$ 4,412,294	92%
Public assistance	1,772,500	1,257,988	71%
Purchased services	61,300	49,798	81%
Grants	38,800	2,927	8%
Board of public welfare	4,067	4,010	99%
Total welfare and social services	\$ 6,671,407	\$ 5,727,017	86%
Total health and welfare	\$ 6,671,407	\$ 5,727,017	86%
Total Social Services Fund	\$ 6,671,407	\$ 5,727,017	86%
<b>Children Services Act Fund:</b>			
Health and welfare:			
Welfare and social services:			
Comprehensive services act	\$ 2,494,385	\$ 1,449,862	58%
Total Comprehensive Services Act Fund	\$ 2,494,385	\$ 1,449,862	58%
<b>American Rescue Plan Act Fund:</b>			
Public safety:			
Employee Bonuses-Sheriff	\$ 31,193	\$ 22,037	71%
Total public safety	\$ 31,193	\$ 22,037	71%
Public works:			
Utilities projects	\$ 1,468,166	\$ 816,978	56%
Total public works	\$ 1,468,166	\$ 816,978	56%
Total American Rescue Plan Act	\$ 1,499,359	\$ 839,014	56%

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
<b>Debt Service Fund:</b>			
Debt service:			
School sales tax eligible projects:			
Principal retirement	\$ 1,600,845	\$ 1,600,845	100%
Interest and other fiscal charges	3,170,603	3,170,603	100%
Total school sales tax eligible projects	<u>\$ 4,771,448</u>	<u>\$ 4,771,448</u>	<u>100%</u>
School sales tax ineligible projects:			
Radio lease	467,773	467,773	100%
Total school sales tax ineligible projects	<u>\$ 467,773</u>	<u>\$ 467,773</u>	<u>100%</u>
Other debt service			
Principal retirement	\$ 2,939,961	\$ 2,939,961	100%
Interest and other fiscal charges	1,110,241	1,023,159	92%
Total other debt service	<u>\$ 4,050,202</u>	<u>\$ 3,963,119</u>	<u>98%</u>
Total Debt Service Fund	<u><u>\$ 9,289,423</u></u>	<u><u>\$ 9,202,340</u></u>	<u><u>99%</u></u>
<b>Mosquito Control Fund</b>			
Public works:			
Personnel	\$ 21,826	\$ 13,966	64%
Mosquito control operations	97,600	92,631	95%
Total Mosquito Control Fund	<u><u>\$ 119,426</u></u>	<u><u>\$ 106,597</u></u>	<u><u>89%</u></u>
<b>Opioid Abatement Fund</b>			
Opioid Abatement Expenses	\$ 338,429	\$ 305,871	90%
Total Opioid Abatement Fund	<u><u>\$ 338,429</u></u>	<u><u>\$ 305,871</u></u>	<u><u>90%</u></u>
<b>School Sales Tax Fund</b>			
Transfers to Debt Service Fund	\$ 4,863,734	\$ 4,771,448	98%
Reserve for future debt service	1,674,061	-	0%
Total School Sales Tax Fund	<u><u>\$ 6,537,795</u></u>	<u><u>\$ 4,771,448</u></u>	<u><u>73%</u></u>

**COUNTY OF GLOUCESTER, VIRGINIA****[Expenditure Details](#) - Budget and Actual (Unaudited)**

Governmental Funds

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
<b>Capital Projects Funds:</b>			
<b>County Capital Improvements Fund:</b>			
Bus Replacement	\$ 647,694	\$ 647,694	100%
School project contingency	127,293	127,293	0%
School security-Door System	379,482	285,870	75%
Sch Security Improvements	288,531	273,788	95%
Broadband	462,107	192,330	42%
Animal Control Improvements	10,000	8,400	0%
Older adult facility	24,500	18,397	75%
Aberdeen & Timberneck Creek dredging	70,532	-	0%
Historic building preservation	406,272	14,962	4%
FEMA Hazard Mitigation Projects	2,485,478	811,394	33%
County paving program	423,040	416,593	98%
Parks, Recreation & Tourism ADA improvements	70,257	41,024	58%
Bus Garage Conversion	873,075	963,146	110%
Elevator Replacement/Refurb	191,100	61,589	32%
Generator Replacement	80,000	77,840	0%
Generator Replacement-Grant Funded	128,000	-	0%
Sheriff Toughbooks	182,034	182,034	100%
Inflation Contingency	76,923	-	0%
Total County Capital Improvements Fund:	\$ <u>6,926,318</u>	\$ <u>4,122,352</u>	\$ <u>60%</u>
<b>School Construction Fund:</b>			
Gloucester High School Renovation	\$ <u>24,080,428</u>	\$ <u>15,816,717</u>	<u>66%</u>
Total School Construction Fund	\$ <u>24,080,428</u>	\$ <u>15,816,717</u>	<u>66%</u>
Total Capital Projects Funds	\$ <u>31,006,746</u>	\$ <u>19,939,069</u>	<u>64%</u>
Total Governmental Expenditures	\$ <u>144,306,656</u>	\$ <u>125,772,478</u>	<u>87%</u>



# Revenue & Expenditure Summaries

## Proprietary Funds:

Utilities

Gloucester Sanitary District

Gloucester Point Sanitary District

COUNTY OF GLOUCESTER, VIRGINIA

Gloucester Sanitary District #1

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	% of Budget Received/Spent
<b>Operating Expenditures:</b>			
Repair and maintenance - light poles	\$ 5,000	\$ 17,177	344%
Electrical Services	20,673	19,208	93%
Total operating expenses	\$ 25,673	\$ 36,385	142%
Operating income (loss)	\$ (25,673)	\$ (36,385)	142%
<b>Nonoperating Revenues</b>			
Taxes	\$ 25,798	\$ 27,546	107%
Interest earnings	607	1,276	210%
Total nonoperating revenues	\$ 26,405	\$ 43,689	165%
Change in net position	\$ 732	\$ 7,304	
Total net position - beginning	\$ 18,354	\$ 18,354	
Total net position - ending	\$ 19,086	\$ 25,658	



COUNTY OF GLOUCESTER, VIRGINIA

Gloucester Point Sanitary District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited  
For the Year Ended June 30, 2025

	Adjusted Budget	Year-End Unaudited	% of Budget Received/Spent
<b>Operating Expenditures</b>			
Electrical Services	\$ 21,808	\$ 20,986	96%
Total operating expenses	\$ 21,808	\$ 20,986	96%
Operating income (loss)	\$ (21,808)	\$ (20,986)	96%
<b>Nonoperating Revenues (Expenditures)</b>			
Taxes	\$ 26,670	\$ 28,107	105%
Interest earnings	3,706	4,254	115%
Total nonoperating revenues	\$ 30,376	\$ 32,361	107%
Change in net position	\$ 8,568	\$ 11,375	
Total net position - beginning	\$ 90,514	\$ 90,514	
Total net position - ending	\$ 99,082	\$ 101,889	

**COUNTY OF GLOUCESTER, VIRGINIA****Utilities Fund**

Schedule of Revenues, Expenditures, and Changes in Net Position - Budget and Actual (Unaudited)  
 For the Year Ended June 30, 2025

	<u>Adjusted Budget</u>	<u>Year-End Unaudited</u>	<u>% of Budget Received/Spent</u>
<b>Revenues</b>			
Operating Revenues			
Water Revenues	\$ 3,799,915	\$ 3,864,093	102%
Sewer revenues	984,734	898,156	91%
Late Fees	98,720	90,450	92%
Write-offs	(50,000)	(50,000)	100%
Other Operating Revenues	61,321	52,836	86%
Non-Operating Revenues			
Application Fees	871,450	104,550	12%
Development Fees	226,699	24,500	11%
Reconnect Fee-Water	38,040	10,343	27%
Equipment fee	160,500	157,783	98%
Investment income & Tower Rent	258,585	176,304	68%
Total revenues	<u>\$ 6,449,964</u>	<u>\$ 5,329,014</u>	<u>83%</u>
<b>Expenditures</b>			
Personnel:			
Salaries & Wages	\$ 1,707,685	\$ 1,542,344	90%
Fringe Benefits	848,919	744,603	88%
Other Operating:			
Professional Services	203,842	147,429	72%
Repairs & Maintenance	60,000	269,801	450%
Electrical Services	215,000	195,316	91%
Other contractual services	355,912	412,878	116%
Chemicals and supplies	641,960	660,358	103%
Insurance	50,000	31,306	63%
Other Operating Expenditures	368,592	245,893	67%
Debt Service-Principal & Interest	1,233,304	1,233,304	100%
Capital Projects	5,529,486	2,700,721	49%
Contingency-Pay Matters	(121,647)	-	0%
Total operating expenditures	<u>\$ 11,093,053</u>	<u>\$ 8,183,952</u>	<u>74%</u>
Revenues over (under) Expenditures	<u>\$ (4,643,089)</u>	<u>\$ (2,854,939)</u>	<u>61%</u>
<b>Other Financing Sources</b>			
Use of Fund Balance	\$ 2,262,414	\$ 986,176	
SNAP Interest	-	91,313	
Debt Financing	2,380,675	1,868,763	
Other Financing Sources	<u>\$ 4,643,089</u>	<u>\$ 2,946,252</u>	
Net Position - Beginning	<u>\$ 22,508,344</u>	<u>\$ 22,508,344</u>	
Net Position - Ending	<u><u>\$ 17,865,255</u></u>	<u><u>\$ 19,562,092</u></u>	



# Revenue & Expenditure Details

## Proprietary Funds:

Utilities

Gloucester Sanitary District

Gloucester Point Sanitary District

**COUNTY OF GLOUCESTER, VIRGINIA****Revenue Details** - Budget and Actual (Unaudited)

Utilities Fund &amp; Sanitary Districts

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
<b>Gloucester Sanitary District:</b>			
Revenue from local sources:			
General property taxes:			
Current real estate taxes	\$ 24,110	\$ 25,562	106%
Delinquent real estate taxes	398	496	125%
Real and personal public service corporation taxes	1,142	1,271	111%
Penalties	116	174	150%
Interest	32	44	137%
Total general property taxes	<u>\$ 25,798</u>	<u>\$ 27,546</u>	<u>107%</u>
Revenue from use of money and property:			
Interest income	<u>\$ 607</u>	<u>\$ 1,276</u>	<u>210%</u>
Total revenue from use of money and property	<u>\$ 607</u>	<u>\$ 1,276</u>	<u>210%</u>
Miscellaneous:			
Insurance recovery	<u>\$ -</u>	<u>\$ 14,867</u>	<u>0%</u>
Total miscellaneous	<u>\$ -</u>	<u>\$ 14,867</u>	<u>0%</u>
Total revenue from local sources	<u>\$ 26,405</u>	<u>\$ 43,689</u>	<u>165%</u>
Total Gloucester Sanitary District	<u><u>\$ 26,405</u></u>	<u><u>\$ 43,689</u></u>	<u><u>165%</u></u>
<b>Gloucester Point Sanitary District:</b>			
Revenue from local sources:			
General property taxes:			
Current real estate taxes	\$ 25,258	\$ 26,970	107%
Delinquent real estate taxes	976	651	67%
Real and personal public service corporation taxes	188	229	122%
Penalties	152	206	135%
Interest	96	51	53%
Total general property taxes	<u>\$ 26,670</u>	<u>\$ 28,107</u>	<u>105%</u>
Revenue from use of money and property:			
Interest income	<u>\$ 3,706</u>	<u>\$ 4,254</u>	<u>115%</u>
Total revenue from use of money and property	<u>\$ 3,706</u>	<u>\$ 4,254</u>	<u>115%</u>
Total revenue from local sources	<u>\$ 30,376</u>	<u>\$ 32,361</u>	<u>107%</u>
Total Gloucester Sanitary District	<u><u>\$ 30,376</u></u>	<u><u>\$ 32,361</u></u>	<u><u>107%</u></u>

**COUNTY OF GLOUCESTER, VIRGINIA****Revenue Details** - Budget and Actual (Unaudited)

Utilities Fund &amp; Sanitary Districts

For the Year Ended June 30, 2025

<b>Fund, Major and Minor Revenue Source</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Received</b>
<b>Utilities Fund:</b>			
Operating revenues:			
Charges for services:			
Water Revenues			
Water service	\$ 3,750,245	\$ 3,793,626	101%
Miscellaneous water	35,816	58,438	163%
Transfer-water	13,854	12,029	87%
Total water revenues	\$ 3,799,915	\$ 3,864,093	102%
Sewer revenues			
Sewer service	\$ 984,734	\$ 898,156	91%
Total sewer revenues	\$ 984,734	\$ 898,156	91%
Other revenues			
Water tower lease	\$ 24,280	\$ 22,960	95%
Credit card fees	16,000	16,643	104%
After hours work	-	250	0%
Conversion balances	-	133	0%
Fats, oils & grease	2,000	-	0%
Late fees	98,720	90,450	92%
Other income	19,228	11,989	62%
Write Offs	(50,000)	(50,000)	100%
Insurance recovery	22,211	22,211	100%
Returned check fees	1,882	1,610	86%
Total other revenues	\$ 134,321	\$ 116,246	87%
Total operating revenues	\$ 4,918,970	\$ 4,878,495	99%
Nonoperating revenues			
Connection fees			
Application-water	\$ 463,250	\$ 66,550	14%
Development-water	68,250	9,500	14%
Reconnect Fee-Water	38,040	10,343	27%
Equipment Fee	160,500	157,783	98%
Application-sewer	408,200	38,000	9%
Development-sewer	158,449	15,000	9%
Total connection fees	\$ 1,296,689	\$ 297,175	23%
Investment income	234,305	153,344	65%
Total nonoperating revenues	\$ 1,530,994	\$ 450,519	29%

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)  
Utilities Fund & Sanitary Districts  
For the Year Ended June 30, 2025

Fund, Major and Minor Revenue Source	Adjusted Budget	Year-End Unaudited	% of Budget Received
Other Financing Sources			
Use of fund balance	\$ 2,262,414	\$ -	0%
Loan proceeds	2,380,675	1,868,763	78%
Snap Interest	-	91,313	0%
Total other financing sources	\$ 4,643,089	\$ 1,960,076	42%
Total Utilities Fund	\$ 11,093,053	\$ 7,289,089	66%
Total Proprietary Funds	\$ 11,149,834	\$ 7,365,139	66%

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Utilities &amp; Sanitary Districts

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
<b>Gloucester Sanitary District:</b>			
Public works			
Repair and maintenance-light poles	\$ 5,000	\$ 17,177	344%
Electrical services	20,673	19,208	93%
Use Fund Balance	732	-	0%
Total Gloucester Sanitary District	<u>\$ 26,405</u>	<u>\$ 36,385</u>	<u>138%</u>
<b>Gloucester Point Sanitary District:</b>			
Public works			
Electrical services	\$ 21,808	\$ 20,986	96%
Contribution to fund balance	8,568	-	0%
Total Gloucester Point Sanitary District	<u>\$ 30,376</u>	<u>\$ 20,986</u>	<u>69%</u>
<b>Utilities Fund:</b>			
Public works			
Operating expenses			
Personnel			
Salaries	\$ 1,573,232	\$ 1,359,370	86%
Work as required	-	55,329	0%
Salaries-overtime	113,711	108,031	95%
Oncall	20,742	19,614	95%
Total personnel	<u>\$ 1,707,685</u>	<u>\$ 1,542,344</u>	<u>90%</u>
Fringe benefits	<u>\$ 848,919</u>	<u>\$ 744,603</u>	<u>88%</u>
Contractual services			
Merchant credit card fees	\$ 16,000	\$ 18,558	116%
Banking fees	2,208	2,347	106%
Professional services	203,842	147,429	72%
Consent order	45,219	45,236	100%
Lab services	30,000	41,736	139%
Repair and maintenance	60,000	269,801	450%
Repair and maintenance Auto	29,365	70,703	241%
Maintenance service contract	123,120	120,298	98%
AMI Maint	110,000	114,000	104%
Electrical services	215,000	195,316	91%
Total contractual services	<u>\$ 834,754</u>	<u>\$ 1,025,424</u>	<u>123%</u>

**COUNTY OF GLOUCESTER, VIRGINIA****Expenditure Details** - Budget and Actual (Unaudited)

Utilities &amp; Sanitary Districts

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
Supplies			
Office supplies	\$ 12,000	\$ 6,983	58%
Chemical supplies	251,080	289,283	115%
Plant supplies	55,525	45,879	83%
Distribution supplies	93,915	16,675	18%
Sewer repair supplies	37,211	155,701	418%
Sewer main supplies	10,000	10,315	103%
Tools	31,626	22,669	72%
AUTOMOTIVE SUPPLIES	46,123	32,109	70%
Inventory supplies	83,480	68,560	82%
Safety Expenses	21,000	12,183	58%
Total supplies	<u>\$ 641,960</u>	<u>\$ 660,358</u>	<u>103%</u>
Insurance			
Vehicle insurance	\$ 16,000	\$ 5,100	32%
General liability insurance	776	814	105%
Property insurance	21,778	14,223	65%
Flood insurance	11,446	11,169	98%
Total insurance	<u>\$ 50,000</u>	<u>\$ 31,306</u>	<u>63%</u>
Other charges			
Advertising	\$ 500	\$ 62	12%
Postage	47,605	51,390	108%
Telephone	9,058	7,093	78%
Telecommunications	4,892	2,936	60%
Training	15,548	9,086	58%
Dues and membership	2,811	3,214	114%
Uniforms and clothing	5,218	3,334	64%
Miscellaneous	2,000	950	48%
Payments to other government agencies	19,827	19,297	97%
Facilities Maintenance Repair/Replace (FMRR)	261,133	148,530	57%



# COUNTY OF GLOUCESTER, VIRGINIA

## [Expenditure Details](#) - Budget and Actual (Unaudited)

Utilities & Sanitary Districts

For the Year Ended June 30, 2025

<b>Fund, Function, Activity and Element</b>	<b>Adjusted Budget</b>	<b>Year-End Unaudited</b>	<b>% of Budget Spent</b>
Capital projects			
Pump station #11 sewer rehabilitation and repair	56,638	-	0%
Pump station #13 collection system	70,912	4,083	6%
Celements/Gloucester waterline replacement	452,535	5,271	1%
Pump Station #15 Central Panel Replacement	90,000	90,000	100%
Repair Leak Filter #1	94,425	99,997	106%
Replacement of Old Meters	245,635	248,371	101%
Water System Security	55,226	44,469	81%
VPDES Outfall Modifications	471,170	200,041	42%
Lead Service Line inventory	30,000	16,484	55%
WTP Pump Rebuild	84,931	8,269	10%
AMI	2,380,675	1,868,763	78%
Rep Surf Water Plant MCC	460,000	39,202	9%
Forest Hill Ave Waterline	560,000	-	0%
Water Plant Scada	115,000	1,547	1%
Tillage Heights Waterline	40,000	-	0%
Inflation Contingency	41,839	-	0%
Compliance Projects	280,500	74,225	26%
Total other charges	\$ 5,898,078	\$ 2,946,614	50%
Total operating expenses	\$ 9,981,396	\$ 6,950,648	70%
Nonoperating expenses			
Interest expense	\$ 38,818	\$ 38,817	100%
Redemption of principal	773,904	773,904	100%
AMI Debt Service	420,582	420,582	100%
Total nonoperating expenses	\$ 1,233,304	\$ 1,233,304	100%
Contingency:			
Vacancy Savings	\$ (133,647)	\$ -	0%
Administrative increases	12,000	-	0%
Total Contingency	\$ (121,647)	\$ -	0%
Total Utilities Fund	\$ 11,093,053	\$ 8,183,952	74%
Total Proprietary Funds	\$ 11,149,834	\$ 8,241,323	74%



# Grant Summary

**Grant Summary**  
**Fiscal Years 2025 2026**  
**Updated: 9/8/2025**

<b>Funding Source</b>	<b>Recurring or One-Time</b>	<b>Agency</b>	<b>Status</b>	<b>Grant</b>	<b>Purpose</b>	<b>Managing Department</b>	<b>Grant Request + Match</b>	<b>Grant Award</b>	<b>Cash Match</b>	<b>In-Kind Match</b>	<b>Complete</b>	<b>Grant Period</b>	<b>Match Source</b>
<b>Fiscal year 2025</b>													
State	Recurring < 5 years	VA Dept of Emergency Management	Awarded	Public Safety Answering Point (PSAP)	Training for dispatchers	Sheriff	\$4,000	\$5,000			✓	Jul 1 2024 - Jun 30 2025	
State	One-Time	VA Opioid Abatement Authority	Awarded	Opioid Abatement Settlement	To support the 3 BOS approved opioid funding spending plan projects	Administration	\$75,265	\$72,146	\$3,119		✓	Jul 1 2024 - Jun 30 2025	
State	One-Time	VA Opioid Abatement Authority	Awarded	OAA Cooperative Cities & Counties Projects Invol	Pass-thru grant to Northern Neck Regional Jail	Administration	\$235,485	\$215,485	\$20,000		✓	Jul 1 2024 - Jun 30 2025	
State	One-Time	VA Museum of History & Culture	Awarded	Commonwealth History Fund Grant	New exhibits, interpretations for Museum	Parks, Recreation & Tourism	\$25,000	\$25,000			crosses fiscal years	Feb 1 2024 - Oct 1 2025	
State	One-Time	VA Tourism Corporation	Awarded	Virginia 250 Tourism Marketing Grant	Creation of a dedicated Gloucester VA250 website	Parks, Recreation & Tourism	\$20,000	\$10,000	\$10,000		crosses fiscal years	Feb 1 2024 - Dec 31 2025	Match included in Tourism Advertising Budget
Federal	Recurring>10 years	Dept of Criminal Justice Serv	Awarded	Virginia Services, Training, Officers, Prosecution (VSTOP) Formula Grant	Portion of Salary & Fringes for V/W Advocate & Prosecutor - <b>2 year grant</b>	Victim Witness	\$109,797	\$82,348	\$16,712	\$10,737	crosses fiscal years	Jan 1 2025- Dec 31 2025	Cash Match - County Funds In-Kind - Voluneer Hours
State	Recurring < 5 years	Dept of State Police	Awarded	Help Eliminate Automobile Theft (HEAT) Grant	Annual Lease renewal for the Automated License Plate Reader (ALPR cameras)	Sheriff	\$12,500	\$12,500			✓	July 2024 - June 2025	
Federal	Recurring > 5 years	Bureau of Justice Assiatance (BJA)	Awarded	Patrick Leahy Bulletproof Vest Partnership (BVP) Grant	Body armor vests purchased for law enforcement officers	Sheriff	\$5,527	\$3,685	\$1,842		✓	Current - Aug 31 2025	Cash match included in Sheriff budget
Federal & State	Recurring>10 years	Dept of Criminal Justice Serv	Awarded	Victim Witness Grant	Victim Witness Salaries	Victim Witness	\$115,713	\$104,711	\$11,002		✓	Jul 1 2024 - Jun 30 2025	
Federal	One-Time	Dept of Criminal Justice Serv	Awarded	Child Victim/Witness Material Printing	Purchase of specialized materials for working with victims of abuse and human trafficking	Victim Witness	\$10,000	\$6,000			✓	Jul 1 2024 - Sept 30 2024	
State	Recurring > 10 years	Dept of Criminal Justice Serv	Awarded	Comprehensive Community Corrections Act	Majority of funding for Probation & Pre-Trial	Probation & Pre-Trial	\$538,663	\$454,363	\$84,300		✓	Jul 1 2024 - Jun 30 2025	Probation Fees and cost share with other localities
State	Recurring < 5 years	Dept of Criminal Justice Serv	Awarded	School Resource Officers Incentive Grant	Salaries for 3 School Resource Officers	Sheriff	\$270,438	\$162,291	\$108,147		✓	Jul 1 2024 - Jun 30 2025	County Funds
Federal	One-Time	Dept of Criminal Justice Serv	Awarded	Byrne/Justice Assistance Grant - Law Enforcement Equipment	Police Bikes	Sheriff	\$7,467	\$5,600	\$1,867		✓	May 1 2024 - Mar 31 2025	Cash match included in Sheriff budget
Federal	One-Time	Dept of Criminal Justice Serv	Awarded	Byrne/Justice Assistance Grant - Public Safety	Overtime for drug interdiction team	Sheriff	\$13,333	\$10,000	\$3,333		crosses fiscal years	May 1 2024 - Sept 30 2025	Cash match included in L/E overtime budget
State	One-Time	Dept of Criminal Justice Serv	Awarded	Witness Protection Grant	Safety & support to witnesses	Sheriff	\$25,000	\$25,000			✓	Apr 15 2024 - Jun 30 2025	
State	Recurring>10 years	Dept of Criminal Justice Serv	Awarded	Internet Crimes Against Children (ICAC) Grant	Portion of Salary & Fringes for ICAC investigator	Sheriff	\$69,975	\$46,650	\$23,325		✓	Jul 1 2024 - Jun 30 2025	Salary and Fringes of ICAC Investigator
Federal	Recurring>10 years	VA Dept of Motor Vehicles	Awarded	Highway Safety Project Grant	Selective Enforcement - Alcohol	Sheriff	\$27,930	\$25,180	\$13,965		crosses fiscal years	Oct 1 2024 - Sept 2025	Overtime \$22,000 & Equip \$3,180
Federal	Recurring>10 years	VA Dept of Motor Vehicles	Awarded	Highway Safety Project Grant	Selective Enforcement - Police Traffic Ser	Sheriff	\$27,188	\$18,125	\$9,063		crosses fiscal years	Oct 1 2024 - Sept 2025	Overtime \$15,125 & Equip \$3,000
State	One-Time	Virginia IT Agency	Awarded	Cybersecurity Plan Assesment Grant	Baseline assessment against state-wide cybersecurity plan program objectives & then implementation of security measures of any findings	Information Technology	No money but services value of 1,000,000	\$0		\$5,919	✓	thru FY 2025	
State	Recurring>10 years	VA Dept of Fire Programs	Awarded	Aid to Localities (ATL)	Fire purpose expenditures	Abingdon Fire & Rescue	\$99,196	\$99,196			✓	Jul 1 2024 - Jun 30 2025	
State	Recurring>10 years	VA Dept of Fire Programs	Awarded	Aid to Localities (ATL)	Fire purpose expenditures	Gloucester Fire & Rescue	\$99,196	\$99,196			✓	Jul 1 2024 - Jun 30 2025	
State	Recurring>10 years	VA Dept of Health Office of Emergency Medical Services	Awarded	Four for Life	EMS equipment, supplies & training	Abingdon Fire & Rescue	\$22,037	\$22,037			✓	Jul 1 2024 - Jun 30 2025	
State	Recurring>10 years	VA Dept of Health Office of Emergency Medical Services	Awarded	Four for Life	EMS equipment, supplies & training	Gloucester Fire & Rescue	\$22,037	\$22,037			✓	Jul 1 2024 - Jun 30 2025	
State	Recurring>10 years	Dept of Environmental Quality	Awarded	Litter Prevention -Competitive Grant	Clean Community Coordinator's personnel costs	Parks, Recreation & Tourism	\$18,000	\$16,390			✓	Jul 1 2024 - Jun 30 2025	
State	Recurring>10 years	Dept of Environmental Quality	Awarded	Recycling Program-Competitive Grant	Clean Community Coordinator's personnel costs	Parks, Recreation & Tourism	\$3,152	\$3,152			✓	Jul 1 2024 - Jun 30 2025	
Federal	Recurring>10 years	VA Dept of Emergency Management	Awarded	Local Emergency Management Performance Grant (LEMPG)	Training	Emergency Management	\$27,288	\$13,644		\$13,644	Payment pending	Jul 1 2024 - Jun 30 2025	Cert Volunteer Hours
State	Recurring < 5 years	VA Dept of Emergency Management	Awarded	Radiological Emergency Preparedness Program (REPP)	Supplies & materials for volunteer center	Emergency Management	\$2,100	\$2,100			✓	Jul 1 2024 - Jun 30 2025	
State	Recurring < 5 years	FY24-25 Keep Virginia Beautiful	Awarded	Green Grant	Repairs & upgrades to Brown Park	Parks, Recreation & Tourism	\$750	\$750			✓	Jun 1 2024 - Oct 1 2024	
State	Recurring < 5 years	VA Commission of the Arts	Awarded	Creative Communities Partnership Grant	Pass thru Grant to Arts on Main	Parks, Recreation & Tourism	\$9,000	\$4,500	\$4,500		✓	Jul 1 2024 - Jun 30 2025	County Funds
Federal	One-Time	Dept of Housing & Community Development	Awarded	Affordability & Adoption Plans (VAAPG)	BTS role assignments funding	IT/Admin	\$16,560	\$16,563	\$0	\$0	✓	Jan 15, 2025 - Jul 15, 2025	
State	One-Time	VA Dept of Forestry	Awarded	Forest Sustainability Grant	Funds for forgone revenues	Parks, Recreation & Tourism	estimate \$7,000	\$17,079	\$0	\$0	✓	Rolling	

**Grant Summary**  
**Fiscal Years 2025 2026**  
**Updated: 9/8/2025**

Federal	Recurring>5 years	Dept of Criminal Justice Serv	Awarded	Local Law Enforcement Grant -LOLE	Purchase 4 Tactical Mini Shields & Carriers	Sheriff	\$3,200	\$3,200	\$0	\$0	✓	Mar 1 2025 - Aug 30 2025	
State	One-Time	VA Dept of Historic Resources	Awarded	VA 250 Presservation Fund Grant	Chair lift for Museum of History	Parks, Recreation & Tourism	\$150,000	\$90,000	\$60,000	\$0	crosses fiscal years	Apr 2025 - Jul 1, 2026	County Funds
State	One-Time	VA Growth & Accessibility Planning (GAP)	Awarded	Growth & Accessibility Planning GAP	Comprehensive Plan updating Tech Asst	Planning & Zoning	\$100,000 tech asst		\$0	\$0	crosses fiscal years	Jan 31 2025 - Jun 30 2027	
Federal	One-Time	VA Dept of Emergency Management	Awarded	2024 Urban Area Security Initiative (UASI)	Security camera's for ballot drop box	Emergency Management	\$6,000	\$6,000	\$0	\$0	✓	Oct 1 2024 - Jun 30 2026	
State	One-Time	VA Dept of Conservation & Recreation	Denied	VA Recreation Trails Grant 109,580.00	Swan bridge replacement	Parks, Recreation & Tourism	\$109,580	\$0	\$21,930	\$0	N/A	Nov 1 2024 - June 30 2025	
Federal	One-Time	National Oceanic & Atmospheric Administration	Denied	Coastal Resiliency in the Chesapeake Bay	Shoreline, wetland & shellfish restoration	VIMS & Administration	\$10,863,529	\$0	\$0	\$0	N/A	Oct 1 2024 - Sept 30 2029	
State	One-Time	Virginia Housing	Denied	Hometown Heros Grant	Funding to improve workforce housing availability	Administration	\$200,000	\$0	\$0	\$0	N/A	24 months from award	
State	One-Time	Office of Attorney General	Denied	Virginia Summer Rules Camp	Summer camp for under privileged/at risk kids	Sheriff	\$4,964	\$0	\$0	\$0	N/A	June 1st-Sept 1st 2024	
State	One-Time	Dept of Housing & Community Development	Denied	Virginia Telecommunication Initiative (VATI) Grant	Funding to extend broadband services areas-Cox is co-applicant	Information Technology	\$11,480,482	\$0	\$0	\$0	N/A	TBD	
State	One-Time	Dept of Housing & Community Development	Denied	Virginia Telecommunication Initiative (VATI) Grant	Funding to extend broadband services areas-Verizon is co-applicant	Information Technology	\$4,260,000	\$0	\$0	\$0	N/A	TBD	
State	One-Time	VA Dept of Fire Programs	Denied	Mini Grant Program	PPE & Operational Costs for GVFRS& AVRFS	Finance	\$30,000	\$0	\$0	\$0	N/A	2025 - 12 months	
State	One-Time	Virginal Humanities	Denied	Winter Rapid Mini Grant	Glou Courthouse interpretive plan & displays	Parks, Recreation & Tourism	\$5,000.00	\$0	\$0	\$0	N/A	Mar 1 2025 - Nov 30 2025	
Total FY2025 Grant Dollars							\$29,025,350	\$1,699,926	\$393,105	\$30,300			
							FY25 Grant Count:						
							Applied	43					
							Awarded	35	81%				
							Awaiting Decision	0	0%				
							Pending Review	0	0%				
							Denied	8	19%				

**Fiscal year 2026**

Federal	Recurring>10 years	VA Dept of Motor Vehicles	Awaiting Decision	Highway Safety Project Grant	Selective Enforcement - Alcohol	Sheriff	\$37,491	\$0	\$0	\$12,497		Oct 1 2025 - Sept 2026	
Federal	Recurring>10 years	VA Dept of Motor Vehicles	Awaiting Decision	Highway Safety Project Grant	Selective Enforcement - Police Traffic Ser	Sheriff	\$26,337	\$0	\$0	\$8,779		Oct 1 2025 - Sept 2027	
Federal	One-Time	US Dept of Agriculture	Awaiting Decision	Annual Rural Development Grant	Feasibility study-Court Circle long-term tourism usage	Parks, Recreation & Tourism	\$75,000	\$0	\$0	\$0		Aug 31,2025 - Sept 30, 2026	
State	Recurring>10 years	Dept of Environmental Quality	Awaiting Decision	Litter Prevention -Competitive Grant	Clean Community Coordinator's personnel costs	Parks, Recreation & Tourism	TBD around 18,000	\$0	\$0	\$0		Jul 1 2025 - Jun 30 2026	
State	Recurring>10 years	Dept of Environmental Quality	Awaiting Decision	Recycling Program-Competitive Grant	Clean Community Coordinator's personnel costs	Parks, Recreation & Tourism	TBD around 3,000	\$0	\$0	\$0		Jul 1 2025 - Jun 30 2026	
	One-Time	Land & Water Conservation Fund (LWCF)	Awaiting Decision	Virginia Land & Water Conservation Fund State & Local Assistance Program (LWCF-SLA)	Gloucester Point Beach Infrastructure Resiliency & Public Access	Parks, Recreation & Tourism	\$1,429,576	\$0	\$714,788			April 2026-March 2029 (3 Years)	
State	Recurring < 5 years	VA Opioid Abatement Authority	Awarded	Opioid Abatement Settlement	To support the 3 BOS approved opiod funding spending plan projects	Administration	\$83,301	\$80,600	\$2,701	\$0		Jul 1 2025 - Jun 30 2026	
State	Recurring < 5 years	VA Opioid Abatement Authority	Awarded	OAA Cooperative Cities & Counties Projects Invol	Pass-thru grant to Northern Neck Regional Jail	Administration	\$326,370	\$316,370	\$10,000	\$0		Jul 1 2025 - Jun 30 2026	
State	Recurring < 5 years	VA Dept of Emergency Management	Awarded	Public Safety Answering Point (PSAP)	Training for dispatchers	Sheriff	\$4,000	\$4,000	\$0	\$0		Jul 1 2025 - Jun 30 2026	
State	Recurring > 10 years	Dept of Criminal Justice Serv	Awarded	Comprehensive Community Corrections Act	Majority of funding for Probation & Pre-Trial	Probation & Pre-Trial	\$538,663	\$454,363	\$84,300	\$0		Jul 1 2025 - Jun 30 2026	Probation Fees and cost share with other localities
State	Recurring < 5 years	Dept of Criminal Justice Serv	Awarded	School Resource Officers Incentive Grant	Salaries for 3 School Resource Officers	Sheriff	\$270,438	\$162,290	\$108,148	\$0		Jul 1 2025 - Jun 30 2026	County Funds
State	Recurring < 5 years	VA Commission of the Arts	Awarded	Creative Communities Partnership Grant	Pass thru Grant to Arts on Main	Parks, Recreation & Tourism	\$9,000	\$4,500	\$4,500	\$0		Jul 1 2025 - Jun 30 2026	County Funds
Federal & State	Recurring>10 years	Dept of Criminal Justice Serv	Awarded	Victim Witness Grant	Victim Witness Salaries	Victim Witness	\$123,264	\$116,833	\$6,431	\$0		Jul 1 2025 - Jun 30 2026	
Federal	One-Time	VA Dept of Conservation & Recreation	Awarded	Recreational Trails Grant	Replace Swan Bridge	Parks, Recreation & Tourism	449,553	250,000	\$199,554	\$0		Aug 14 2025 - Aug 31 2028	
State	Recurring < 5 years	VA Tourism Corporation	Awarded	Marketing Leverage Program - Park it in Gloucester	Tourism Marketing grant	Parks, Recreation & Tourism	\$20,000	\$4,500	\$4,500	\$0		Dec 1 2024 - Oct 31 2026	Match included in Tourism Advertising FY25 & FY26
State	Recurring < 5 years	VA Tourism Corporation	Awarded	Destination Marketing Organization Grant - River, Roots & Retail	Tourism Marketing grant	Parks, Recreation & Tourism	\$30,000	\$10,000	\$2,999	\$7,001		Dec 1, 2024 - Oct 31, 2026	Match included in Tourism Advertising FY25 & FY26 Budget
State	One-Time	VA Dept of Emergency Management	Awarded	Public Safety Answering Point (PSAP) & NG Addl Funding	Immediate Operational Gap	Sheriff	\$150,000	\$150,000	\$0	\$0		Jul 1 2025 - Jun 30 2026	

**Grant Summary**  
**Fiscal Years 2025 2026**  
**Updated: 9/8/2025**

State	One-Time	VA Dept of Conservation & Recreation	Awarded	Community Flood Preparedness Fund (CFPF)	Glou Pt Beach Living Shoreline	MPPDC & P&R	\$2,565,000	\$2,436,750	\$128,250	\$0			Salary and Fringes of ICAC
State	Recurring>10 years	Dept of Criminal Justice Serv	Awarded	Internet Crimes Against Children (ICAC) Grant	Portion of Salary & Fringes for ICAC Investigator	Sheriff	\$69,975	\$46,650	\$23,325	\$0		Jul 1 2024 - Jun 30 2025	Investigator
State	One-Time	Dept of Criminal Justice Serv	Awarded	Witness Protection Grant	Safety & support to witnesses	Sheriff	\$25,000	\$25,000	\$0	\$0		Apr 15 2024 - Jun 30 2025	
State	Recurring < 5 years	VA Dept of Emergency Management	Awarded	Radiological Emergency Preparedness Program (REPP)	Supplies & materials for volunteer center	Emergency Management	\$1,000	\$1,000	\$0	\$0		Jul 1 2025 - Jun 30 2026	
State	Recurring < 5 years	Keep Virginia Beautiful	Denied	Green Grant	Bee City USA Initiative Support	Parks, Recreation & Tourism	\$1,000					Jun 1 2025 - Oct 1 2025	
					<b>Total FY2026 Grant Dollars</b>		<b>\$6,234,968</b>	<b>\$4,062,856</b>	<b>\$1,289,496</b>	<b>\$28,277</b>			
						<b>FY26 Grant Count:</b>							
						<b>Applied</b>	<b>22</b>						
						<b>Awarded</b>	<b>15</b>	<b>68%</b>					
						<b>Awaiting Decision</b>	<b>6</b>	<b>27%</b>					
						<b>Pending Review</b>	<b>0</b>	<b>0%</b>					
						<b>Denied</b>	<b>1</b>	<b>5%</b>					